

# Preface and Acknowledgements

It is with considerable pleasure that I offer the 1994 edition of Revenues and Expenses of Intercollegiate Athletics Programs. My interest in intercollegiate sports goes back as far as I can remember. I became interested in the financial aspects of intercollegiate and professional athletics when I had the good fortune to have been dealt professional sports clients during my days in public accounting. I carried this interest and consulting experience with me into graduate school and eventually produced my doctoral dissertation on tax aspects of professional sports. Thus, it was with great enthusiasm that I accepted the invitation to assist the NCAA as consultant on this project. Previous editions of this study had been conducted independently of the NCAA; this year's edition, however, is the first to be completed in-house by the NCAA research staff.

Although there are inevitable disappointments with survey studies, I believe this report provides valuable insight into the financial state of affairs in intercollegiate athletics and the changing environment in which college and university athletics programs are operating. Judging by the many requests that have been received for current data, the public interest in such matters is at an all-time high.

The current report has been simplified considerably from previous editions, and it is arranged in separate sections for each NCAA division. Inflation adjustments are not included, and subjective analyses are left to the reader. Readers' comments, sug-

gestions and/or inquiries are welcome. I look forward to commencing work on the 1996 edition of the study soon.

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

Thanks to the representatives of the 492 institutions who responded to the survey. Confidentiality was assured and will be honored. A debt of gratitude is also owed to the following persons who provided valuable focus group insight as we developed and revised the survey and report:

Janet Degginger, Washburn University of Topeka  
Gary Fouraker, University of Nebraska, Lincoln  
Charlene Glasscock, Wake Forest University  
Steve Green, University of Cincinnati  
John Schael, Washington University (Missouri)  
Susan Wachter, University of Kansas

And a word of special thanks is due my colleague, Susan McDaniel, for her creative and skillful editorial assistance.

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# CHAPTER I

## INTRODUCTION

This report provides summary information concerning revenues and expenses of NCAA intercollegiate athletics programs for the 1992-1993 fiscal year. It is the result of a questionnaire survey conducted during the fall of 1993. Similar studies have been conducted for the NCAA since 1969, with resulting reports published under the same title in 1970, 1978, 1982, 1986 and 1990.

Where possible, comparative numbers for 1989 and, where appropriate and meaningful, 1985 fiscal years are presented. However, prior years' surveys were conducted independently of the NCAA, and the data collected are not in the possession of nor under the control of the NCAA. Thus, while we have included previous years' numbers, we cannot guarantee that the results are comparable.

In addition, the format of the survey instrument and the organization of the report have been changed dramatically. This also affects comparability. We believe that these changes will render future reports more useful and relevant.

### Objectives

The primary objective of the 1994 edition of Revenues and Expenses of Intercollegiate Athletics Programs is to update the information in the previous reports concerning financial aspects of intercollegiate athletics programs. Current data are presented concerning sources of revenues and objects of expenditures (grants-in-aid, coaches' salaries, etc.) Both revenue and expense data are categorized by program (men's and women's) and by specific sport. Where possible, historical data are presented to reveal trends in revenues and expenses over recent years.

A second objective is to present this year's survey responses to suggest possible causes for increases in expenses in recent years (Chapter X). Respondents were asked to state their opinions concerning a series of costs, such as number of athletes, size of coaching staffs, and number of grants-in-aid. These responses provide some insight into the primary financial concerns of athletics officials.

The third objective is to provide a comparison of

the revenue and expense trends of athletics programs within each of the respective NCAA divisions (Chapters III through IX). To better achieve this goal, this report has been organized differently from preceding reports. Each NCAA division 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.

A fourth objective is to provide data relevant to gender issues. Tables throughout the report provide comparisons of revenues and expenses of men's and women's programs within each division.

### Survey Methods

This year's survey was distributed to all NCAA member institutions. For comparative purposes, member institutions were classified into seven homogeneous groups, consistent with NCAA division definitions (see Appendix A). We requested financial data for the fiscal year ending with the 1993 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, excluding intramural and club sports. Chapters II and III also requested that data be separated by gender, which enables data for men's and women's programs to be presented separately.

Chapter I of the survey requested general information concerning the fiscal objectives of the institution's athletics program and its policies concerning student fees and grants-in-aid. In this chapter we also asked for opinions concerning reasons for rising costs in athletics programs.

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

Chapter III requested financial data, including: total revenues and expenses by program (basketball, football, other); total revenues by source (such

as ticket sales, student fees and television receipts), and total expenses by expense object (such as grants-in-aid, salaries, and travel).

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

## Response Rate

Usable survey responses were received from 492 members, a 55% response rate. Incomplete responses, or those containing inconsistent or conflicting information were not included. Approximately 35 returned surveys could not be used. Table 1.1 lists the divisions along with the response rates for each.

**TABLE 1.1  
RESPONSE RATES BY DIVISION**

Division	No. of Members	No. of Responses	Percent Responding
I-A .....	106	85	81%
I-AA .....	115	74	65
I-AAA .....	80	48	60
II with football .....	142	72	51
II without football .....	103	49	48
III with football .....	198	91	46
III without football .....	148	73	50
Total .....	<u>892</u>	<u>492</u>	<u>55%</u>

The number of respondents within each division varies widely, from 48 institutions in Division I-AAA to 91 in Division III with football. The different response rates will greatly influence the average numbers representing all institutions in the summary table. Moreover, the percentages of members responding for the respective divisions do not coincide with the divisions' respective percentages of total NCAA membership. For instance, although Division I-A institutions make up 12 percent (12%) of NCAA membership, they contributed 16 percent (16%) of the total survey responses. Table 1.2 indicates these percentages for each division.

**TABLE 1.2  
PERCENTAGE OF MEMBERSHIP  
AND RESPONDENTS**

Division	Percentage of Membership	Percentage of Respondents
I-A .....	12%	16%
I-AA .....	13	15
I-AAA .....	9	10
II with football .....	16	15
II without football .....	12	10
III with football .....	22	18
III without football .....	17	15
Total .....	<u>100%</u>	<u>100%</u>

Most relevant, however, are the results reported for each respective division. Readers can 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 institutions' financial trends in recent years compare with the averages for similar institutions. Some comparisons may also be drawn among the average results in the various divisions. These comparisons are presented in tabular form in the summary section of the report.

## Organization of the Report

The financial information in this report is classified and presented in detail by division. In addition, summary tables present limited data for all divisions. The reported numbers consist almost entirely of averages and frequency distributions for the respective divisions. Financial data for the 1985 and 1989 fiscal years are taken from the 1990 edition of the report by the same title.

There are 10 sections to the report:

Chapter 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.

Chapter 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.

Chapters III through IX—Division Information. Each of the seven 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.

Chapter X—Fiscal Objectives and Policies. This chapter presents summaries of members' responses to questions concerning fiscal objectives, policies, and trends. Tables in this chapter also summarize responses to questions concerning causes of rising costs of operating athletics programs.

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

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

## Suggestions for the Reader

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

(1) An individual institution's actual results may differ greatly from that institution's division average; no two institutions operate in identical environments and under identical circumstances. The varying sizes of institutions and their budgets, as well as the market within which the institution operates 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 are likely to be even greater when making comparisons across different divisions. The proportion of private institutions also varies by division.

(3) In general, comparisons 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 have been calculated to report operating results both with and without institutional support. Explanations are provided on the appropriate tables.

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

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## CHAPTER II

# SUMMARY INFORMATION FOR ALL MEMBERSHIP

**TABLE 2.1**  
**HIGHLIGHTS**  
Fiscal Years 1989 and 1993  
(Dollar Amounts in Thousands)

	I-A	I-AA	I-AAA	II with Football	II w/o Football	III with Football	III w/o Football
<b>Average Total Revenue</b>							
1993 .....	13,632	3,320	2,176	991	696	383	213
1989 .....	9,765	2,425	1,243	714	429	206	145
Percent change .....	40%	37%	75%	40%	62%	86%	47%
<b>Average Total Expense</b>							
1993 .....	12,972	3,938	2,834	1,423	906	745	352
1989 .....	9,687	3,191	1,914	1,179	797	551	312
Percent change .....	34%	23%	48%	21%	14%	35%	13%
<b>Average Number of Sports</b>							
1993 .....	18	18	16	13	11	18	12
1989 .....	18	17	15	14	11	18	13
Percent change .....							
<b>Average Number of Athletes</b>							
1993 .....	453	399	237	284	143	396	197
1989 .....	468	369	239	333	174	387	216
Percent change .....							
<b>Average Expense per Athlete</b>							
1993 .....	29	10	12	5	6	2	2
1989 .....	21	9	8	4	5	1	1
Percent change .....	38	11	50	25	20	100	100

**TABLE 2.2**  
**ORGANIZATION AND ACTIVITY DATA**  
Fiscal Years 1989 and 1993

	I-A	I-AA	I-AAA	II with Football	II w/o Football	III with Football	III w/o Football	Total
<b>Participating athletes - Total</b>								
Men's - 1993	321	274	139	200	86	264	96	212
Men's - 1989	335	260	150	229	104	263	137	N/A
Women's - 1993	131	125	98	84	58	132	101	109
Women's - 1989	136	109	88	104	73	128	108	N/A
<b>Participating athletes - Varsity only</b>								
Men's - 1993	312	264	136	193	84	243	90	202
Men's - 1989	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Women's - 1993	128	124	97	81	56	129	98	106
Women's - 1989	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
<b>Varsity sports offered</b>								
Men's - 1993	10	10	8	7	5	10	5	8
Men's - 1989	10	9	8	8	6	10	7	N/A
Women's - 1993	9	8	8	6	5	8	7	7
Women's - 1989	8	8	7	6	6	8	7	N/A
<b>Number of coaches - Full-time only</b>								
Men's - 1993	23	15	8	8	3	7	2	10
Men's - 1989	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Women's - 1993	12	7	6	4	3	4	2	6
Women's - 1989	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
<b>Number of coaches - Total</b>								
Men's - 1993	28	24	15	15	8	20	9	18
Men's - 1989	23	15	8	8	4	7	4	N/A
Women's - 1993	16	13	12	8	7	11	8	11
Women's - 1989	11	7	5	4	3	4	3	N/A
<b>Athletics aid equivalencies</b>								
Men's - 1993	137	94	35	1	0	0	0	41
Men's - 1989	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Women's - 1993	60	37	29	0	0	0	0	19
Women's - 1989	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
<b>All countable grants</b>								
Men's - 1993	143	97	42	49	22	0	0	53
Men's - 1989	147	105	38	48	23	16	11	N/A
Women's - 1993	67	42	35	20	51	0	0	30
Women's - 1989	62	39	26	18	15	5	0	N/A
<b>Noncoaching personnel</b>								
Total - 1993	59	19	13	7	5	5	3	17
Total - 1989	50	16	11	6	5	5	3	N/A
<b>Annual cost of full grant</b>								
1993 - In-state	\$8,127	\$8,907	\$10,601	\$7,208	\$9,139	\$757	\$0	\$5,897
- Out-of-state	11,725	11,413	13,354	9,011	11,210	757	0	7,640
1989	\$7,731	\$6,672	\$9,838	\$6,034	\$8,690	\$15,167	\$15,000	N/A

**TABLE 2.3**  
**NET OPERATING RESULTS (AVERAGES)**  
**ALL DIVISIONS**

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

	1985	1989	1993	1993 Excluding Institutional Support
<b>Division I-A</b>				
Total Revenues .....	6,833	9,765	13,632	12,798
Total Expenses .....	6,894	9,687	12,972	12,972
Profit (Deficit) .....	(61)	78	660	(174)
<b>Division I-AA</b>				
Total Revenues .....	1,616	2,425	3,320	2,522
Total Expenses .....	2,321	3,191	3,938	3,938
Profit (Deficit) .....	(705)	(766)	(618)	(1,416)
<b>Division I-AAA</b>				
Total Revenues .....	609	1,243	2,176	1,700
Total Expenses .....	1,072	1,914	2,834	2,834
Profit (Deficit) .....	(463)	(671)	(658)	(1,134)
<b>Division II-with Football</b>				
Total Revenues .....	469	714	991	618
Total Expenses .....	875	1,179	1,423	1,423
Profit (Deficit) .....	(406)	(465)	(432)	(805)
<b>Division II-w/o Football</b>				
Total Revenues .....	349	429	696	403
Total Expenses .....	547	797	906	906
Profit (Deficit) .....	(198)	(368)	(210)	(503)
<b>Division III-with Football</b>				
Total Revenues .....	70	206	383	106
Total Expenses .....	397	551	745	745
Profit (Deficit) .....	(327)	(345)	(362)	(639)
<b>Division III-w/o Football</b>				
Total Revenues .....	97	145	213	93
Total Expenses .....	157	312	352	352
Profit (Deficit) .....	(60)	(167)	(139)	(259)

**TABLE 2.4**  
**TOTAL REVENUES—SUMMARY**  
**ALL DIVISIONS**

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

	1985	1989	1993
Division I-A			
Largest Reported .....	17,803	22,717	30,215
Average .....	6,833	9,765	13,632
Division I-AA			
Largest Reported .....	3,776	7,715	11,181
Average .....	1,616	2,425	3,320
Division I-AAA			
Largest Reported .....	2,379	3,608	6,640
Average .....	609	1,243	2,176
Division II - With Football			
Largest Reported .....	1,382	2,562	3,458
Average .....	469	714	991
Division II - Without Football			
Largest Reported .....	1,248	2,500	2,255
Average .....	349	429	696
Division III - With Football			
Largest Reported .....	1,551	1,041	2,173
Average .....	70	206	383
Division III - Without Football			
Largest Reported .....	599	712	1,709
Average .....	97	145	213

**TABLE 2.5**  
**TOTAL EXPENSES—SUMMARY**  
**ALL DIVISIONS**

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

	<u>1985</u>	<u>1989</u>	<u>1993</u>
Division I-A			
Largest Reported .....	16,532	22,102	28,000
Average .....	6,894	9,687	12,972
Division I-AA			
Largest Reported .....	5,299	8,600	8,527
Average .....	2,321	3,191	3,938
Division I-AAA			
Largest Reported .....	2,356	5,420	6,640
Average .....	1,072	1,914	2,834
Division II - With Football			
Largest Reported .....	2,025	2,562	3,458
Average .....	875	1,179	1,423
Division II - Without Football			
Largest Reported .....	1,366	2,473	3,554
Average .....	547	797	906
Division III - With Football			
Largest Reported .....	3,530	1,725	2,010
Average .....	397	551	745
Division III - Without Football			
Largest Reported .....	890	937	1,446
Average .....	157	312	352

TABLE 2.6  
BASKETBALL REVENUES AND EXPENSES—TOTAL  
ALL DIVISIONS  
Fiscal Year 1993  
(Dollar Amounts in Thousands)

<u>Revenues</u>	<u>Largest Reported</u>	<u>Average</u>
Division I—All		
Men . . . . .	6,370	1,104
Women . . . . .	875	59
Division II—All . . . . .		
Men . . . . .	540	55
Women . . . . .	251	25
Division III—All		
Men . . . . .	129	8
Women . . . . .	66	4
<u>Expenses</u>		
Division I—All		
Men . . . . .	3,125	758
Women . . . . .	1,042	341
Division II—All		
Men . . . . .	373	154
Women . . . . .	355	107
Division III—All		
Men . . . . .	120	36
Women . . . . .	103	27

# CHAPTER III

## DIVISION I-A TABLES

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

	1985	1989	1993	Percentage of 1993 Total
Total Revenues				
Men's .....	6,731	9,144	9,441	69%
Women's .....	129	621	492	4%
Nongender .....	N/A	N/A	3,699	27%
Total Revenues				
Average .....	6,860	9,765	13,632	100%
Largest Reported .....	17,803	22,717	30,215	
Total Expenses				
Men's .....	6,158	7,882	6,984	54%
Women's .....	799	1,805	1,806	14%
Nongender .....	N/A	N/A	4,222	32%
Total Expenses				
Average .....	6,957	9,687	12,972	100%
Largest Reported .....	16,532	22,102	28,000	
Average Profit (Deficit)				
Men's .....	573	1,262	2,457	
Women's .....	(670)	(1,184)	(1,314)	
Nongender .....	N/A	N/A	(523)	
Total Profit (Deficit) .....	(97)	78	660	
Restated Without Institutional Support				
Average Deficit .....	N/A	N/A	(174)	

**Notes:**

For the 1993 reporting year, 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 are 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 deficit has been restated to reflect the deficit that results from the removal of institutional support from total revenues.

**TABLE 3.2**  
**REVENUES AND EXPENSES BY SPORT**  
**DIVISION I-A**  
Fiscal Years 1989 and 1993  
(Dollar Amounts in Thousands)

	<u>Football</u>	<u>Basketball</u>	<u>Other Sports</u>	<u>Unrelated</u>	<u>Total</u>
<b>Men's Programs Revenues</b>					
1989—Average .....	4,340	1,640	264	3,026	9,144
Percent of Total .....	47%	18%	3%	32%	100%
1993—Average .....	6,300	2,117	400	624	9,441
Percent of Total .....	67%	22%	4%	7%	100%
<b>Men's Programs Expenses</b>					
1989—Average .....	3,112	948	1,084	2,738	7,882
Percent of Total .....	39%	12%	14%	35%	100%
1993—Average .....	4,031	1,091	1,406	456	6,984
Percent of Total .....	57%	16%	20%	7%	100%
<b>Women's Programs Revenues</b>					
1989—Average .....		58	119	585	621
Percent of Total .....		8%	16%	76%	100%
1993—Average .....		90	219	183	492
Percent of Total .....		18%	44%	38%	100%
<b>Women's Programs Expenses</b>					
1989—Average .....		301	799	705	1,805
Percent of Total .....		17%	44%	39%	100%
1993—Average .....		444	1,232	130	1,806
Percent of Total .....		25%	68%	7%	100%

Note: Revenue and expense items not specifically related to a particular sport are reported as unrelated.

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

	<u>1985</u>	<u>1989</u>	<u>1993</u>
<b>Football</b>			
Largest Reported .....	10,700	14,931	20,322
Average .....	3,735	4,340	6,300
Percentage of Men's Total .....	55%	47%	46%
<b>Men's Basketball</b>			
Largest Reported .....	3,482	9,174	6,370
Average .....	995	1,640	2,117
Percentage of Men's Total .....	15%	18%	22%
<b>Women's Basketball</b>			
Largest Reported .....	136	507	875
Average .....	19	58	90
Percentage of Women's Total .....	13%	8%	18%

**TABLE 3.4**  
**TOTAL REVENUES—**  
**FREQUENCY DISTRIBUTIONS**  
**DIVISION I-A**  
 Fiscal Year 1993  
 (Dollar Amounts in Thousands)

More than	Less than	Number	Percentage
0	3,000	1	1 %
3,000	6,000	12	14
6,000	9,000	12	14
9,000	12,000	15	18
12,000	15,000	13	15
15,000	18,000	8	10
18,000	21,000	13	15
21,000	24,000	6	7
24,000	27,000	1	1
27,000		4	5
		<u>85</u>	<u>100 %</u>

**TABLE 3.5**  
**MEN'S TOTAL REVENUES—**  
**FREQUENCY DISTRIBUTIONS**  
**DIVISION I-A**  
 Fiscal Year 1993  
 (Dollar Amounts in Thousands)

More than	Less than	Number	Percentage
0	2,000	10	12 %
2,000	4,000	11	13
4,000	6,000	11	13
6,000	8,000	9	10
8,000	10,000	9	10
10,000	12,000	3	4
12,000	14,000	10	12
14,000	16,000	8	9
16,000	18,000	5	6
18,000		9	11
		<u>85</u>	<u>100 %</u>

**TABLE 3.6**  
**WOMEN'S TOTAL REVENUES—**  
**FREQUENCY DISTRIBUTIONS**  
**DIVISION I-A**  
 Fiscal Year 1993  
 (Dollar Amounts in Thousands)

More than	Less than	Number	Percentage
0	100	40	47 %
100	200	10	12
200	300	7	8
300	400	3	4
400	500	1	1
500	600	2	2
600	700	4	5
700	800	2	2
800	900	0	0
900		16	19
		<u>85</u>	<u>100 %</u>

**TABLE 3.7**  
**FOOTBALL REVENUES—**  
**FREQUENCY DISTRIBUTIONS**  
**DIVISION I-A**  
 Fiscal Year 1993  
 (Dollar Amounts in Thousands)

More than	Less than	Number	Percentage
0	1,000	10	12 %
1,000	2,000	7	8
2,000	3,000	6	7
3,000	4,000	12	14
4,000	5,000	8	10
5,000	6,000	6	7
6,000	7,000	6	7
7,000	8,000	4	5
8,000	9,000	1	1
9,000		25	29
		<u>85</u>	<u>100 %</u>

**TABLE 3.8**  
**MEN'S BASKETBALL REVENUES—**  
**FREQUENCY DISTRIBUTIONS**  
**DIVISION I-A**  
**Fiscal Year 1993**  
(Dollar Amounts in Thousands)

More than	Less than	Number	Percentage
0	400	10	12 %
400	800	14	16
800	1,200	8	9
1,200	1,600	12	14
1,600	2,000	5	6
2,000	2,400	5	6
2,400	2,800	4	5
2,800	3,200	4	5
3,200	3,600	3	3
3,600		20	24
		<u>85</u>	<u>100 %</u>

**TABLE 3.9**  
**WOMEN'S BASKETBALL REVENUES—**  
**FREQUENCY DISTRIBUTIONS**  
**DIVISION I-A**  
**Fiscal Year 1993**  
(Dollar Amounts in Thousands)

More than	Less than	Number	Percentage
0	1	8	9 %
1	2	3	4
2	3	4	5
3	4	2	2
4	5	5	6
5	6	3	4
6	7	2	2
7	8	2	2
8	9	2	2
9		54	64
		<u>85</u>	<u>100 %</u>

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

	1985	1989	1993
<b>Football</b>			
Largest Reported .....	6,000	8,387	9,041
Average .....	2,391	3,112	4,031
Percentage of Men's Total .....	39%	39%	57%
<b>Men's Basketball</b>			
Largest Reported .....	1,684	4,522	3,125
Average .....	621	948	1,091
Percentage of Men's Total .....	10%	12%	16%
<b>Women's Basketball</b>			
Largest Reported .....	553	825	1,042
Average .....	195	301	444
Percentage of Women's Total .....	24%	16%	25%

**TABLE 3.11**  
**TOTAL EXPENSES—**  
**FREQUENCY DISTRIBUTIONS**  
**DIVISION I-A**  
 Fiscal Year 1993  
 (Dollar Amounts in Thousands)

More than	Less than	Number	Percentage
0	3,000	2	2 %
3,000	6,000	10	12
6,000	9,000	9	11
9,000	12,000	20	24
12,000	15,000	13	15
15,000	18,000	15	18
18,000	21,000	7	8
21,000	24,000	6	7
24,000	27,000	1	1
27,000		2	2
		<u>85</u>	<u>100 %</u>

**TABLE 3.12**  
**MEN'S TOTAL EXPENSES—**  
**FREQUENCY DISTRIBUTIONS**  
**DIVISION I-A**  
 Fiscal Year 1993  
 (Dollar Amounts in Thousands)

More than	Less than	Number	Percentage
0	2,000	1	1 %
2,000	4,000	17	20
4,000	6,000	18	21
6,000	8,000	21	25
8,000	10,000	15	18
10,000	12,000	7	8
12,000	14,000	4	5
14,000	16,000	1	1
16,000	18,000	0	0
18,000		1	1
		<u>85</u>	<u>100 %</u>

**TABLE 3.13**  
**WOMEN'S TOTAL EXPENSES—**  
**FREQUENCY DISTRIBUTIONS**  
**DIVISION I-A**  
 Fiscal Year 1993  
 (Dollar Amounts in Thousands)

More than	Less than	Number	Percentage
0	500	1	1 %
500	1,000	15	17
1,000	1,500	22	26
1,500	2,000	18	21
2,000	2,500	14	16
2,500	3,000	4	5
3,000	3,500	4	5
3,500	4,000	4	5
4,000	4,500	3	4
4,500		0	0
		<u>85</u>	<u>100 %</u>

**TABLE 3.14**  
**FOOTBALL TOTAL EXPENSES—**  
**FREQUENCY DISTRIBUTIONS**  
**DIVISION I-A**  
 Fiscal Year 1993  
 (Dollar Amounts in Thousands)

More than	Less than	Number	Percentage
0	1,000	0	0 %
1,000	2,000	13	15
2,000	3,000	15	18
3,000	4,000	13	15
4,000	5,000	20	24
5,000	6,000	14	17
6,000	7,000	8	9
7,000	8,000	0	0
8,000	9,000	1	1
9,000		1	2
		<u>85</u>	<u>100 %</u>

**TABLE 3.15**  
**MEN'S BASKETBALL**  
**TOTAL EXPENSES—**  
**FREQUENCY DISTRIBUTIONS**  
**DIVISION I-A**  
**Fiscal Year 1993**  
(Dollar Amounts in Thousands)

More than	Less than	Number	Percentage
0	200	0	0 %
200	400	2	2
400	600	12	14
600	800	12	14
800	1,000	12	14
1,000	1,200	12	14
1,200	1,400	17	20
1,400	1,600	9	11
1,600	1,800	4	5
1,800		5	6
		<u>85</u>	<u>100 %</u>

**TABLE 3.16**  
**WOMEN'S BASKETBALL**  
**TOTAL EXPENSES—**  
**FREQUENCY DISTRIBUTIONS**  
**DIVISION I-A**  
**Fiscal Year 1993**  
(Dollar Amounts in Thousands)

More than	Less than	Number	Percentage
0	100	3	4 %
100	200	3	4
200	300	11	13
300	400	18	21
400	500	15	17
500	600	21	25
600	700	7	8
700	800	6	7
800	900	0	0
900		1	1
		<u>85</u>	<u>100 %</u>

**TABLE 3.17**  
**REPORTED NET PROFITS AND DEFICITS**  
**DIVISION I-A**  
**Fiscal Years 1985, 1989 and 1993**  
(Dollar Amounts in Thousands)

	1985 Total	1989 Men	1989 Women	1989 Total	1993 Men	1993 Women	1993 Total	1993—Excluding Institutional Support
<b>Revenues Exceed Expenses</b>								
Number of Respondents	37	69	5	48	59	3	61	43
Average Profits	1,175	1,814	85	1,046	4,290	260	1,483	1,718
Percentage Reporting Net Profit	42%	80%	6%	55%	69%	4%	72%	51%
<b>Expenses Exceed Revenues</b>								
Number of Respondents	50	16	78	35	26	82	20	42
Average Deficit	977	1,376	1,354	1,337	1,702	1,371	1,715	2,111
Percentage Reporting Deficit	56%	19%	92%	40%	31%	96%	24%	49%
<b>Revenues Equal Expenses</b>								
Number of Respondents	2	1	2	4	0	0	4	0
Percentage Reporting Break-even	2%	1%	2%	5%	0%	0%	4%	0%

**Notes:**

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

**TABLE 3.18**  
**REPORTED NET PROFITS AND DEFICITS—FOOTBALL**  
**DIVISION I-A**

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

	1985	1989	1993
Revenues Exceed Expenses			
Number of Respondents .....	60	47	57
Average Profit .....	2,196	2,771	3,883
Percentage Reporting Profits .....	69%	55%	67%
Expenses Exceed Revenues			
Number of Respondents .....	27	39	28
Average Deficit .....	449	638	1,020
Percentage Reporting Deficits .....	31%	45%	33%

**Notes:**

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

**TABLE 3.19**  
**REPORTED NET PROFITS AND DEFICITS—MEN'S BASKETBALL**  
**DIVISION I-A**

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

	1985	1989	1993
Revenues Exceed Expenses			
Number of Respondents .....	51	55	57
Average Profit .....	743	1,167	1,637
Percentage Reporting Profits .....	58%	66%	67%
Expenses Exceed Revenues			
Number of Respondents .....	37	28	27
Average Deficit .....	153	238	226
Percentage Reporting Deficits .....	42%	34%	32%
Revenues Equal Expenses			
Number of Respondents .....	0	0	1
Percentage Reporting Break-even .....	0%	0%	1%

**Notes:**

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

**TABLE 3.20**  
**REPORTED NET PROFITS AND DEFICITS—WOMEN'S BASKETBALL**  
**DIVISION I-A**  
Fiscal Years 1985, 1989 and 1993  
(Dollar Amounts in Thousands)

	1985	1989	1993
Revenues Exceed Expenses			
Number of Respondents .....	N/A	N/A	1
Average Profit .....	N/A	N/A	57
Percentage Reporting Profits .....	N/A	N/A	2%
Expenses Exceed Revenues			
Number of Respondents .....	N/A	N/A	81
Average Deficit .....	N/A	N/A	373
Percentage Reporting Deficits .....	N/A	N/A	95%
Revenues Equal Expenses			
Number of Respondents .....	N/A	N/A	3
Percentage Reporting Break-even .....	N/A	N/A	4%

**Notes:**

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

Women's basketball results for 1985 and 1989 are not available.

**TABLE 3.21**  
**TOTAL OPERATING PROFITS AND DEFICITS—**  
**FREQUENCY DISTRIBUTIONS**  
**DIVISION I-A**  
Fiscal Year 1993  
(Dollar Amounts in Thousands)

For Those Institutions Reporting Profits				For Those Institutions Reporting Deficits			
More than	Less than	Number	Percentage	More than	Less than	Number	Percentage
0	300	19	29 %	0	300	7	35 %
300	600	8	12	300	600	2	10
600	900	6	9	600	900	1	5
900	1,200	7	11	900	1,200	3	15
1,200	1,500	5	8	1,200	1,500	1	5
1,500	1,800	5	8	1,500	1,800	0	0
1,800	2,100	1	2	1,800	2,100	0	0
2,100	2,400	2	3	2,100	2,400	1	5
2,400	2,700	2	3	2,400	2,700	0	0
2,700		10	15	2,700		5	25
		<u>65</u>	<u>100 %</u>			<u>20</u>	<u>100 %</u>

TABLE 3.22  
MEN'S PROGRAMS OPERATING PROFITS AND DEFICITS—  
FREQUENCY DISTRIBUTIONS  
DIVISION I-A  
Fiscal Year 1993  
(Dollar Amounts in Thousands)

For Those Institutions Reporting Profits				For Those Institutions Reporting Deficits			
More than	Less than	Number	Percentage	More than	Less than	Number	Percentage
0	1,000	13	22 %	0	300	2	8 %
1,000	2,000	9	15	300	600	1	4
2,000	3,000	6	10	600	900	2	8
3,000	4,000	6	10	900	1,200	3	12
4,000	5,000	1	2	1,200	1,500	3	11
5,000	6,000	5	9	1,500	1,800	3	11
6,000	7,000	5	8	1,800	2,100	3	11
7,000	8,000	5	8	2,100	2,400	6	23
8,000	9,000	1	2	2,400	2,700	1	4
9,000		8	14	2,700		2	8
		<u>59</u>	<u>100 %</u>			<u>26</u>	<u>100 %</u>

TABLE 3.23  
WOMEN'S PROGRAMS OPERATING PROFITS AND DEFICITS—  
FREQUENCY DISTRIBUTIONS  
DIVISION I-A  
Fiscal Year 1993  
(Dollar Amounts in Thousands)

For Those Institutions Reporting Profits				For Those Institutions Reporting Deficits			
More than	Less than	Number	Percentage	More than	Less than	Number	Percentage
0	30	1	34 %	0	300	3	4 %
30	60	0	0	300	600	5	6
60	90	1	33	600	900	16	20
90	120	0	0	900	1,200	18	22
120	150	0	0	1,200	1,500	11	13
150	180	0	0	1,500	1,800	8	10
180	210	0	0	1,800	2,100	10	12
210	240	0	0	2,100	2,400	2	2
240	270	0	0	2,400	2,700	4	5
270		1	33	2,700		5	6
		<u>3</u>	<u>100 %</u>			<u>82</u>	<u>100 %</u>

**TABLE 3.24**  
**FOOTBALL OPERATING PROFITS AND DEFICITS—**  
**FREQUENCY DISTRIBUTIONS**

**DIVISION I-A**  
Fiscal Year 1993  
(Dollar Amounts in Thousands)

For Those Institutions Reporting Profits				For Those Institutions Reporting Deficits			
More than	Less than	Number	Percentage	More than	Less than	Number	Percentage
0	750	10	17 %	0	200	3	11 %
750	1,500	6	10	200	400	1	4
1,500	2,250	5	9	400	600	5	18
2,250	3,000	10	18	600	800	2	7
3,000	3,750	5	9	800	1,000	2	7
3,750	4,500	5	9	1,000	1,200	5	18
4,500	5,250	3	5	1,200	1,400	3	11
5,250	6,000	1	2	1,400	1,600	4	14
6,000	6,750	1	2	1,600	1,800	1	3
6,750		11	19	1,800		2	7
		<u>57</u>	<u>100 %</u>			<u>28</u>	<u>100 %</u>

**TABLE 3.25**  
**MEN'S BASKETBALL OPERATING PROFITS AND DEFICITS—**  
**FREQUENCY DISTRIBUTIONS**

**DIVISION I-A**  
Fiscal Year 1993  
(Dollar Amounts in Thousands)

For Those Institutions Reporting Profits				For Those Institutions Reporting Deficits			
More than	Less than	Number	Percentage	More than	Less than	Number	Percentage
0	300	9	16 %	0	50	1	4 %
300	600	9	15	50	100	6	22
600	900	6	10	100	150	4	15
900	1,200	4	7	150	200	2	7
1,200	1,500	0	0	200	250	3	11
1,500	1,800	4	7	250	300	5	19
1,800	2,100	4	7	300	350	2	7
2,100	2,400	4	7	350	400	1	4
2,400	2,700	4	7	400	450	1	4
2,700		14	24	450		2	7
		<u>58</u>	<u>100 %</u>			<u>27</u>	<u>100 %</u>

TABLE 3.26  
WOMEN'S BASKETBALL  
OPERATING PROFITS AND DEFICITS—  
FREQUENCY DISTRIBUTIONS

DIVISION I-A

Fiscal Year 1993

(Dollar Amounts in Thousands)

For Those Institutions Reporting Deficits

More than	Less than	Number	Percentage
0	75	1	1 %
75	150	3	4
150	225	5	6
225	300	16	20
300	375	19	23
375	450	10	12
450	525	19	24
525	600	4	5
600	675	4	5
675		0	0
		<u>81</u>	<u>100 %</u>

**TABLE 3.27**  
**SOURCES OF TOTAL REVENUES—PUBLIC, PRIVATE, TOTAL DIVISION**  
**DIVISION I-A**  
**Fiscal Year 1993**  
(Dollar Amounts in Thousands)

	<u>Public</u>	<u>% of Total</u>	<u>Private</u>	<u>% of Total</u>	<u>Total Division</u>	<u>% of Total</u>
<b>Ticket Sales:</b>						
Public/Faculty/Staff	4,263	31	3,647	30	4,169	31
Students	245	2	151	1	231	2
Total Ticket Sales	4,508	33	3,798	31	4,400	33
<b>Postseason Compensation:</b>						
Bowl Games	339	2	987	8	439	3
Tournaments	151	1	79	1	140	1
Television	339	2	633	5	384	3
NCAA Distributions	354	3	161	1	324	2
Conference Distributions	470	3	553	5	483	4
Other	14	0	0	0	11	0
Total Postseason	1,667	11	2,413	20	1,781	13
Student Activity Fees	874	6	460	4	811	6
Guarantees and Options	859	6	881	7	862	6
Alumni Contributions	1,934	14	2,162	18	1,969	15
Direct Government Support	325	2	0	0	275	2
Institutional Support	838	6	819	7	834	6
<b>Other:</b>						
Concessions	379	3	114	1	338	2
Radio/Television	1,095	8	804	7	1,050	8
Special Events	74	1	34	0	67	0
Program Sales/Advertising	135	1	105	1	131	1
Signage/Sponsorship	276	2	42	0	240	2
Sports Camps	108	1	18	0	94	1
Miscellaneous	817	6	501	4	768	6
Total Other	2,884	22	1,618	13	2,688	19
	<u>13,889</u>	<u>100</u>	<u>12,151</u>	<u>100</u>	<u>13,620</u>	<u>100</u>

**Notes:**

Total public institutions reporting = 72.  
Total private institutions reporting = 13.

**TABLE 3.28**  
**OPERATING EXPENSES BY OBJECT OF EXPENDITURE**  
**DIVISION I-A**  
**Fiscal Year 1993**  
(Dollar Amounts in Thousands)

	Public	% of Total	Private	% of Total	Total Division	% of Total
Grants-in-Aid						
Men	1,540	11	2,573	19	1,698	12
Women	652	5	861	6	684	5
Administrative	57	0	105	1	64	0
Total	2,249	16	3,539	26	2,446	18
Guarantees and Options						
Men	1,003	7	860	6	981	7
Women	7	0	4	0	6	0
Administrative	30	0	0	0	25	0
Total	1,040	7	864	6	1,012	7
Salaries/Wages/Fringes						
Men	1,796	13	1,859	13	1,806	13
Women	541	4	494	4	533	4
Administrative	1,996	14	1,215	9	1,877	14
Total	4,333	31	3,568	26	4,216	31
Team Travel						
Men	608	4	788	6	636	5
Women	229	2	200	1	224	2
Administrative	39	0	15	0	35	0
Total	876	6	1,003	7	895	7
Scouting and Recruiting						
Men	248	2	253	2	249	2
Women	60	0	52	0	59	0
Administrative	12	0	4	0	10	0
Total	320	2	309	2	318	2
Equipment/Uniforms/Supplies						
Men	291	2	363	3	302	2
Women	74	1	90	1	76	1
Administrative	160	1	48	0	143	1
Total	525	4	501	4	521	4
Fund-raising						
Men	58	0	24	0	53	0
Women	4	0	22	0	6	0
Administrative	118	1	144	1	122	1
Total	180	1	190	1	181	1
Insurance						
Men	23	0	54	0	28	0
Women	7	0	7	0	7	0
Administrative	95	1	25	1	84	1
Total	125	1	86	1	119	1
Contract Services						
Men	319	2	234	2	306	2
Women	53	0	39	0	51	0
Administrative	370	3	80	1	326	2
Total	742	5	353	3	683	4

	<u>Public</u>	<u>% of Total</u>	<u>Private</u>	<u>% of Total</u>	<u>Total Division</u>	<u>% of Total</u>
Other						
Men	923	7	1,010	7	936	7
Women	179	1	95	1	166	1
Administrative	1,651	12	1,721	12	1,662	12
Total	2,753	20	2,826	21	2,764	20
Total Operating Expenses						
Men	6,672	48	8,019	58	6,878	50
Women	1,804	13	1,861	14	1,813	13
Administrative	4,527	33	3,355	24	4,348	31
Total	13,003	94	13,235	96	13,039	94
Debt Service						
Men	71	1	104	1	76	1
Women	6	0	0	0	5	0
Administrative	332	2	120	1	300	2
Total	409	3	224	2	381	3
Capital Expenditures						
Men	22	0	103	1	34	0
Women	30	0	1	0	25	0
Administrative	245	2	69	1	218	2
Total	297	2	173	2	277	2
Total Expenditures						
Men	6,891	50	8,225	60	7,095	51
Women	1,833	13	1,861	14	1,837	13
Administrative	5,141	37	3,697	26	4,890	36
Total	13,865	100	13,783	100	13,822	100

Notes:

Total public institutions reporting = 72.

Total private institutions reporting = 13.

# CHAPTER IV

## DIVISION I-AA TABLES

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

	1985	1989	1993	Percentage of 1993 Total
Total Revenues				
Men's .....	1,534	2,141	989	30%
Women's .....	133	284	156	5%
Nongender .....	N/A	N/A	2,175	65%
Total Revenues				
Average .....	1,667	2,425	3,320	
Largest Reported .....	3,776	7,715	11,181	100%
Total Expenses				
Men's .....	1,990	2,421	2,147	54%
Women's .....	367	785	797	20%
Nongender .....	N/A	N/A	1,020	26%
Total Expenses				
Average .....	2,321	3,191	3,938	
Largest Reported .....	5,299	8,600	8,527	100%
Average Profit (Deficit)				
Men's .....	(456)	(280)	(1,158)	
Women's .....	(234)	(501)	(641)	
Nongender .....	N/A	N/A	1,155	
Total Profit (Deficit) .....	(654)	(766)	(618)	
Restated Without Institutional Support				
Average Deficit .....	N/A	N/A	(1,416)	

Notes:

For the 1993 reporting year, 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 are 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 deficit has been restated to reflect the deficit that results from the removal of institutional support from total revenues.

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

	<u>Football</u>	<u>Basketball</u>	<u>Other Sports</u>	<u>Unrelated</u>	<u>Total</u>
<b>Men's Programs Revenues</b>					
1989—Average .....	472	336	92	1,241	2,141
Percent of Total .....	22%	16%	4%	58%	100%
1993—Average .....	366	363	93	167	989
Percent of Total .....	37%	37%	9%	17%	100%
<b>Men's Programs Expenses</b>					
1989—Average .....	967	401	452	624	2,421
Percent of Total .....	40%	17%	19%	26%	100%
1993—Average .....	990	476	569	113	2,147
Percent of Total .....	46%	22%	27%	5%	100%
<b>Women's Programs Revenues</b>					
1989—Average .....		21	44	219	284
Percent of Total .....		7%	15%	77%	100%
1993—Average .....		39	47	70	156
Percent of Total .....		25%	30%	45%	100%
<b>Women's Programs Expenses</b>					
1989—Average .....		177	372	236	785
Percent of Total .....		23%	47%	30%	100%
1993—Average .....		255	480	62	797
Percent of Total .....		32%	60%	8%	100%

Note: Revenue and expense items not specifically related to a particular sport are reported as unrelated.

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

	<u>1985</u>	<u>1989</u>	<u>1993</u>
<b>Football</b>			
Largest Reported .....	1,412	1,494	1,780
Average .....	506	472	366
Percentage of Men's Total .....	33%	22%	11%
<b>Men's Basketball</b>			
Largest Reported .....	1,088	2,262	2,421
Average .....	239	336	363
Percentage of Men's Total .....	16%	16%	37%
<b>Women's Basketball</b>			
Largest Reported .....	488	152	571
Average .....	43	21	39
Percentage of Women's Total .....	30%	7%	25%

TABLE 4.4  
TOTAL REVENUES—  
FREQUENCY DISTRIBUTIONS  
DIVISION I-AA  
Fiscal Year 1993  
(Dollar Amounts in Thousands)

More than	Less than	Number	Percentage
0	1,000	13	18 %
1,000	2,000	7	10
2,000	3,000	13	18
3,000	4,000	21	28
4,000	5,000	7	9
5,000	6,000	3	4
6,000	7,000	6	8
7,000	8,000	1	1
8,000	9,000	2	3
9,000		1	1
		<u>74</u>	<u>100 %</u>

TABLE 4.5  
MEN'S TOTAL REVENUES—  
FREQUENCY DISTRIBUTIONS  
DIVISION I-AA  
Fiscal Year 1993  
(Dollar Amounts in Thousands)

More than	Less than	Number	Percentage
0	300	14	19 %
300	600	20	27
600	900	13	18
900	1,200	6	8
1,200	1,500	4	5
1,500	1,800	3	4
1,800	2,100	3	4
2,100	2,400	2	3
2,400	2,700	3	4
2,700		6	8
		<u>74</u>	<u>100 %</u>

TABLE 4.6  
WOMEN'S TOTAL REVENUES—  
FREQUENCY DISTRIBUTIONS  
DIVISION I-AA  
Fiscal Year 1993  
(Dollar Amounts in Thousands)

More than	Less than	Number	Percentage
0	30	37	50 %
30	60	6	8
60	90	6	8
90	120	2	3
120	150	1	1
150	180	2	3
180	210	3	4
210	240	2	3
240	270	2	3
270		13	17
		<u>74</u>	<u>100 %</u>

TABLE 4.7  
FOOTBALL REVENUES—  
FREQUENCY DISTRIBUTIONS  
DIVISION I-AA  
Fiscal Year 1993  
(Dollar Amounts in Thousands)

More than	Less than	Number	Percentage
0	75	15	20 %
75	150	16	21
150	225	6	8
225	300	7	10
300	375	6	8
375	450	6	8
450	525	1	1
525	600	2	3
600	675	2	3
675		13	18
		<u>74</u>	<u>100 %</u>

**TABLE 4.8**  
**MEN'S BASKETBALL REVENUES—**  
**FREQUENCY DISTRIBUTIONS**  
**DIVISION I-AA**  
 Fiscal Year 1993  
 (Dollar Amounts in Thousands)

More than	Less than	Number	Percentage
0	75	19	26 %
75	150	16	22
150	225	5	7
225	300	10	13
300	375	8	11
375	450	1	1
450	525	1	1
525	600	3	4
600	675	1	1
675		10	14
		<u>74</u>	<u>100 %</u>

**TABLE 4.9**  
**WOMEN'S BASKETBALL REVENUES—**  
**FREQUENCY DISTRIBUTIONS**  
**DIVISION I-AA**  
 Fiscal Year 1993  
 (Dollar Amounts in Thousands)

More than	Less than	Number	Percentage
0	1	12	16 %
1	2	5	7
2	3	6	8
3	4	5	7
4	5	6	8
5	6	7	10
6	7	1	1
7	8	0	0
8	9	3	4
9		29	39
		<u>74</u>	<u>100 %</u>

**TABLE 4.10**  
**TRENDS IN PROGRAM EXPENSES**  
**DIVISION I-AA**  
 Fiscal Years 1985, 1989 and 1993  
 (Dollar Amounts in Thousands)

	1985	1989	1993
<b>Football</b>			
Largest Reported .....	1,579	1,998	2,205
Average .....	751	967	990
Percentage of Men's Total .....	38%	39%	25%
<b>Men's Basketball</b>			
Largest Reported .....	444	1,000	1,222
Average .....	263	401	476
Percentage of Men's Total .....	13%	17%	22%
<b>Women's Basketball</b>			
Largest Reported .....	271	357	509
Average .....	105	177	255
Percentage of Women's Total .....	28%	22%	32%

TABLE 4.11  
TOTAL EXPENSES—  
FREQUENCY DISTRIBUTIONS  
DIVISION I-AA  
Fiscal Year 1993  
(Dollar Amounts in Thousands)

More than	Less than	Number	Percentage
0	1,000	2	2 %
1,000	2,000	0	0
2,000	3,000	20	27
3,000	4,000	28	38
4,000	5,000	7	10
5,000	6,000	6	8
6,000	7,000	7	10
7,000	8,000	1	1
8,000	9,000	3	4
9,000		0	0
		<u>74</u>	<u>100 %</u>

TABLE 4.12  
MEN'S TOTAL EXPENSES—  
FREQUENCY DISTRIBUTIONS  
DIVISION I-AA  
Fiscal Year 1993  
(Dollar Amounts in Thousands)

More than	Less than	Number	Percentage
0	300	0	0 %
300	600	2	3
600	900	0	0
900	1,200	6	8
1,200	1,500	10	14
1,500	1,800	13	17
1,800	2,100	10	14
2,100	2,400	11	15
2,400	2,700	4	5
2,700		18	24
		<u>74</u>	<u>100 %</u>

TABLE 4.13  
WOMEN'S TOTAL EXPENSES—  
FREQUENCY DISTRIBUTIONS  
DIVISION I-AA  
Fiscal Year 1993  
(Dollar Amounts in Thousands)

More than	Less than	Number	Percentage
0	100	2	3 %
100	200	2	3
200	300	3	4
300	400	4	5
400	500	9	12
500	600	8	11
600	700	7	10
700	800	5	7
800	900	12	16
900		<u>22</u>	<u>29</u>
		<u>74</u>	<u>100 %</u>

TABLE 4.14  
FOOTBALL TOTAL EXPENSES—  
FREQUENCY DISTRIBUTIONS  
DIVISION I-AA  
Fiscal Year 1993  
(Dollar Amounts in Thousands)

More than	Less than	Number	Percentage
0	200	5	7 %
200	400	7	9
400	600	2	3
600	800	12	16
800	1,000	12	16
1,000	1,200	14	19
1,200	1,400	6	8
1,400	1,600	8	11
1,600	1,800	5	7
1,800		3	4
		<u>74</u>	<u>100 %</u>

TABLE 4.15  
MEN'S BASKETBALL  
TOTAL EXPENSES—  
FREQUENCY DISTRIBUTIONS  
DIVISION I-AA  
Fiscal Year 1993  
(Dollar Amounts in Thousands)

More than	Less than	Number	Percentage
0	100	1	1 %
100	200	4	5
200	300	8	11
300	400	23	31
400	500	12	16
500	600	10	14
600	700	4	6
700	800	5	7
800	900	1	1
900		6	8
		<u>74</u>	<u>100 %</u>

TABLE 4.16  
WOMEN'S BASKETBALL  
TOTAL EXPENSES—  
FREQUENCY DISTRIBUTIONS  
DIVISION I-AA  
Fiscal Year 1993  
(Dollar Amounts in Thousands)

More than	Less than	Number	Percentage
0	50	4	5 %
50	100	1	2
100	150	8	11
150	200	11	15
200	250	14	19
250	300	11	15
300	350	12	16
350	400	4	5
400	450	5	7
450		4	5
		<u>74</u>	<u>100 %</u>

TABLE 4.17  
REPORTED NET PROFITS AND DEFICITS  
DIVISION I-AA

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

	1985 Total	1989			1993			1993—Excluding Institutional Support
		Men	Women	Total	Men	Women	Total	
Revenues Exceed Expenses								
Number of Respondents	5	29	9	18	6	4	30	11
Average Profits	139	581	105	199	388	154	539	726
Percentage Reporting Net Profit	10%	54%	17%	33%	8%	5%	41%	15%
Expenses Exceed Revenues								
Number of Respondents	45	24	43	28	68	68	31	59
Average Deficit	831	1,331	653	1,636	1,294	707	1,963	1,912
Percentage Reporting Deficit	87%	44%	81%	52%	92%	92%	42%	81%
Revenues Equal Expenses								
Number of Respondents	2	1	1	8	0	2	13	4
Percentage Reporting Break-even	3%	2%	2%	15%	0%	3%	17%	5%

Notes:

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

**TABLE 4.18**  
**REPORTED NET PROFITS AND DEFICITS—FOOTBALL**  
**DIVISION I-AA**

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

	1985	1989	1993
Revenues Exceed Expenses			
Number of Respondents .....	12		4
Average Profit .....	255	3	75
Percentage Reporting Profits .....	24%	166 6%	5%
Expenses Exceed Revenues			
Number of Respondents .....	38	51	70
Average Deficit .....	416	535	664
Percentage Reporting Deficits .....	76%	94%	95%

**Notes:**

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 and 1993  
(Dollar Amounts in Thousands)

	1985	1989	1993
Revenues Exceed Expenses			
Number of Respondents .....	16		14
Average Profit .....	212	321	450
Percentage Reporting Profits .....	32%	26%	19%
Expenses Exceed Revenues			
Number of Respondents .....	34	40	60
Average Deficit .....	137	199	244
Percentage Reporting Deficits .....	68%	74%	81%

**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 and 1993  
(Dollar Amounts in Thousands)

	1985	1989	1993
<b>Revenues Exceed Expenses</b>			
Number of Respondents .....	N/A	N/A	2
Average Profit .....	N/A	N/A	91
Percentage Reporting Profits .....	N/A	N/A	3%
<b>Expenses Exceed Revenues</b>			
Number of Respondents .....	N/A	N/A	69
Average Deficit .....	N/A	N/A	234
Percentage Reporting Deficits .....	N/A	N/A	93%
<b>Revenues Equal Expenses</b>			
Number of Respondents .....	N/A	N/A	3
Percentage Reporting Break-even .....	N/A	N/A	4%

**Notes:**

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

Women's basketball results for 1985 and 1989 are not available.

**TABLE 4.21**  
**TOTAL OPERATING PROFITS AND DEFICITS—**  
**FREQUENCY DISTRIBUTIONS**  
**DIVISION I-AA**

Fiscal Year 1993  
(Dollar Amounts in Thousands)

For Those Institutions Reporting Profits				For Those Institutions Reporting Deficits			
More than	Less than	Number	Percentage	More than	Less than	Number	Percentage
0	50	18	42 %	0	300	8	26 %
50	100	8	18	300	600	1	3
100	150	0	0	600	900	2	6
150	200	2	5	900	1,200	2	6
200	250	3	7	1,200	1,500	3	10
250	300	3	7	1,500	1,800	0	0
300	350	0	0	1,800	2,100	4	13
350	400	0	0	2,100	2,400	2	7
400	450	2	5	2,400	2,700	0	0
450		7	16	2,700		9	29
		<u>43</u>	<u>100 %</u>			<u>31</u>	<u>100 %</u>

**TABLE 4.22**  
**MEN'S PROGRAMS OPERATING PROFITS AND DEFICITS—**  
**FREQUENCY DISTRIBUTIONS**  
**DIVISION I-AA**  
Fiscal Year 1993  
(Dollar Amounts in Thousands)

For Those Institutions Reporting Profits				For Those Institutions Reporting Deficits			
More than	Less than	Number	Percentage	More than	Less than	Number	Percentage
0	300	2	33 %	0	300	5	7 %
300	600	3	50	300	600	6	9
600	900	0	0	600	900	9	13
900	1,200	1	17	900	1,200	13	19
1,200	1,500	0	0	1,200	1,500	17	25
1,500	1,800	0	0	1,500	1,800	4	6
1,800	2,100	0	0	1,800	2,100	5	7
2,100	2,400	0	0	2,100	2,400	4	6
2,400	2,700	0	0	2,400	2,700	2	3
3,400		0	0	2,700		3	5
		<u>6</u>	<u>100 %</u>			<u>68</u>	<u>100 %</u>

**TABLE 4.23**  
**WOMEN'S PROGRAMS OPERATING PROFITS AND DEFICITS—**  
**FREQUENCY DISTRIBUTIONS**  
**DIVISION I-AA**  
Fiscal Year 1993  
(Dollar Amounts in Thousands)

For Those Institutions Reporting Profits				For Those Institutions Reporting Deficits			
More than	Less than	Number	Percentage	More than	Less than	Number	Percentage
0	25	3	50 %	0	150	2	3 %
25	50	0	0	150	300	6	9
50	75	1	17	300	450	12	17
75	100	0	0	450	600	11	16
100	125	0	0	600	750	9	13
125	150	0	0	750	900	15	22
150	175	0	0	900	1,050	1	2
175	200	0	0	1,050	1,200	5	7
200	225	0	0	1,200	1,350	1	2
225		2	33	1,350		6	9
		<u>6</u>	<u>100 %</u>			<u>68</u>	<u>100 %</u>

TABLE 4.24  
FOOTBALL OPERATING  
PROFITS AND DEFICITS—  
FREQUENCY DISTRIBUTIONS  
DIVISION I-AA

Fiscal Year 1993  
(Dollar Amounts in Thousands)

For Those Institutions Reporting Profits

More than	Less than	Number	Percentage
0	150	3	4 %
150	300	12	17
300	450	6	9
450	600	10	14
600	750	20	29
750	900	3	4
900	1,050	5	7
1,050	1,200	4	6
1,200	1,350	1	1
1,350		6	9
		<u>70</u>	<u>100 %</u>

TABLE 4.25  
MEN'S BASKETBALL OPERATING PROFITS AND DEFICITS—  
FREQUENCY DISTRIBUTIONS  
DIVISION I-AA

Fiscal Year 1993  
(Dollar Amounts in Thousands)

For Those Institutions Reporting Profits

More than	Less than	Number	Percentage
0	100	5	36 %
100	200	2	14
200	300	0	0
300	400	1	7
400	500	1	7
500	600	1	7
600	700	0	0
700	800	0	0
800	900	1	7
900		3	22
		<u>14</u>	<u>100 %</u>

For Those Institutions Reporting Deficits

More than	Less than	Number	Percentage
0	50	3	5 %
50	100	6	10
100	150	6	10
150	200	12	20
200	250	9	15
250	300	9	15
300	350	3	5
350	400	4	7
400	450	2	3
450		6	10
		<u>60</u>	<u>100 %</u>

TABLE 4.26  
WOMEN'S BASKETBALL  
OPERATING PROFITS AND DEFICITS—  
FREQUENCY DISTRIBUTIONS  
DIVISION I-AA  
Fiscal Year 1993  
(Dollar Amounts in Thousands)  
For Those Institutions Reporting Deficits

More than	Less than	Number	Percentage
0	50	3	4 %
50	100	3	4
100	150	8	12
150	200	14	20
200	250	15	22
250	300	8	12
300	350	9	13
350	400	4	6
400	450	2	3
450		3	4
		<u>69</u>	<u>100 %</u>

**TABLE 4.27**  
**SOURCES OF REVENUES—PUBLIC, PRIVATE, TOTAL DIVISION**  
**DIVISION I-AA**  
**Fiscal Year 1993**  
**(Dollar Amounts in Thousands)**

	<u>Public</u>	<u>% of Total</u>	<u>Private</u>	<u>% of Total</u>	<u>Total Division</u>	<u>% of Total</u>
<b>Ticket Sales:</b>						
Public/Faculty/Staff	401	11	392	14	398	12
Students	9	0	41	1	19	1
Total Ticket Sales	410	11	433	15	417	13
<b>Postseason Compensation:</b>						
Bowl Games	0	0	0	0	0	0
Tournaments	4	0	2	0	4	0
Television	5	0	27	1	12	0
NCAA Distributions	78	2	79	3	78	2
Conference Distributions	24	1	93	3	46	1
Other	3	0	2	0	2	0
Total Postseason	114	3	203	7	142	3
Student Activity Fees	1,120	31	201	7	831	25
Guarantees and Options	129	4	60	2	107	3
Alumni Contributions	308	9	358	12	323	10
Direct Government Support	585	16	0	0	401	12
Institutional Support	635	17	1,211	43	816	24
<b>Other:</b>						
Concessions	34	1	30	1	32	1
Radio/Television	37	1	24	1	33	1
Special Events	24	1	33	1	27	1
Program Sales/Advertising	21	1	32	1	24	1
Signage/Sponsorship	23	1	185	6	74	2
Sports Camps	42	1	32	1	39	1
Miscellaneous	112	3	77	3	101	3
Total Other	293	9	413	14	330	10
	<u>3,594</u>	<u>100</u>	<u>2,879</u>	<u>100</u>	<u>3,367</u>	<u>100</u>

**Notes:**

Total number of public institutions reporting = 51.  
Total number of private institutions reporting = 23.

TABLE 4.28  
OPERATING EXPENSES BY OBJECT OF EXPENDITURE  
DIVISION I-AA  
Fiscal Year 1993  
(Dollar Amounts in Thousands)

	Public	% of Total	Private	% of Total	Total Division	% of Total
Grants-in-Aid						
Men						
Women	668	19	1,063	21	792	20
Administrative	261	7	503	10	337	8
Total	<u>12</u>	<u>0</u>	<u>28</u>	<u>1</u>	<u>17</u>	<u>0</u>
	941	26	1,594	32	1,146	28
Guarantees and Options						
Men						
Women	61	2	39	1	54	1
Administrative	2	0	1	0	2	0
Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	63	2	40	1	56	1
Salaries/Wages/Fringes						
Men						
Women	633	18	747	15	669	16
Administrative	225	6	262	5	237	6
Total	<u>530</u>	<u>15</u>	<u>717</u>	<u>15</u>	<u>589</u>	<u>15</u>
	1,388	39	1,726	35	1,495	37
Team Travel						
Men						
Women	182	6	281	6	213	5
Administrative	86	2	127	3	98	2
Total	<u>10</u>	<u>0</u>	<u>15</u>	<u>0</u>	<u>11</u>	<u>0</u>
	278	8	423	9	322	7
Scouting and Recruiting						
Men						
Women	72	2	89	2	77	2
Administrative	30	1	22	0	27	1
Total	<u>2</u>	<u>0</u>	<u>1</u>	<u>0</u>	<u>2</u>	<u>0</u>
	104	3	112	2	106	3
Equipment/Uniforms/Supplies						
Men						
Women	119	3	107	2	115	3
Administrative	38	1	35	1	37	1
Total	<u>61</u>	<u>2</u>	<u>33</u>	<u>1</u>	<u>52</u>	<u>1</u>
	218	6	175	4	204	5
Fund-raising						
Men						
Women	6	0	4	0	6	0
Administrative	3	0	2	0	2	0
Total	<u>17</u>	<u>1</u>	<u>9</u>	<u>0</u>	<u>14</u>	<u>1</u>
	26	1	15	0	22	1
Insurance						
Men						
Women	8	0	8	0	8	0
Administrative	2	0	3	0	3	0
Total	<u>36</u>	<u>1</u>	<u>27</u>	<u>1</u>	<u>33</u>	<u>1</u>
	46	1	38	1	44	1
Contract services						
Men						
Women	54	2	94	2	66	2
Administrative	14	0	25	1	18	0
Total	<u>38</u>	<u>1</u>	<u>68</u>	<u>1</u>	<u>47</u>	<u>1</u>
	106	3	187	4	131	3

	<u>Public</u>	<u>% of Total</u>	<u>Private</u>	<u>% of Total</u>	<u>Total Division</u>	<u>% of Total</u>
Other						
Men	156	4	169	4	160	4
Women	42	1	49	1	44	1
Administrative	204	6	362	7	254	6
Total	402	11	580	12	458	11
Total Operating Expenses						
Men	1,962	55	2,601	53	2,163	54
Women	702	20	1,025	20	804	20
Administrative	910	25	1,260	26	1,020	25
Total	3,574	100	4,886	99	3,987	99
Debt Service						
Men	5	0	5	0	5	0
Women	0	0	5	0	2	0
Administrative	9	0	13	0	10	0
Total	14	0	23	0	17	0
Capital Expenditures						
Men	0	0	2	0	1	0
Women	0	0	1	0	0	0
Administrative	6	0	19	0	10	0
Total	6	0	22	0	11	0
Total Expenditures						
Men	1,957	55	2,608	53	2,162	54
Women	692	19	1,031	21	799	20
Administrative	926	26	1,293	26	1,041	26
Total	3,575	100	4,932	100	4,002	100

Notes:

Total public institutions reporting = 51.  
Total private institutions reporting = 23.

# CHAPTER V

## DIVISION I-AAA TABLES

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

	1985	1989	1993	Percentage of 1993 Total
Total Revenues				
Men's .....	598	988	676	31%
Women's .....	18	255	133	6%
Nongender .....	N/A	N/A	1,367	63%
Total Revenues				
Average .....	616	1,243	2,176	100%
Largest Reported .....	2,379	3,608	6,640	
Total Expenses				
Men's .....	878	1,296	1,249	44%
Women's .....	206	618	763	27%
Nongender .....	N/A	N/A	822	29%
Total Expenses				
Average .....	1,084	1,914	2,834	100%
Largest Reported .....	2,356	5,420	6,640	
Average Profit (Deficit)				
Men's .....	(280)	(308)	(573)	
Women's .....	(188)	(363)	(630)	
Nongender .....	N/A	N/A	545	
Total Profit (Deficit) .....	(468)	(671)	(658)	
Restated Without Institutional Support				
Average Deficit .....	N/A	N/A	(1,134)	

### Notes:

For the 1993 reporting year, 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 are 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 deficit has been restated to reflect the deficit that results from the removal of institutional support from total revenues.

**TABLE 5.2**  
**REVENUES AND EXPENSES BY SPORT**  
**DIVISION I-AAA**  
Fiscal Years 1989 and 1993  
(Dollar Amounts in Thousands)

	<u>Football</u>	<u>Basketball</u>	<u>Other Sports</u>	<u>Unrelated</u>	<u>Total</u>
<b>Men's Programs Revenues</b>					
1989—Average .....	68	444	101	375	988
Percent of Total .....	7%	45%	10%	38%	100%
1993—Average .....	18	454	126	78	676
Percent of Total .....	3%	67%	19%	11%	100%
<b>Men's Programs Expenses</b>					
1989—Average .....	238	487	377	194	1,296
Percent of Total .....	18%	38%	29%	15%	100%
1993—Average .....	33	604	553	59	1,249
Percent of Total .....	3%	48%	44%	5%	100%
<b>Women's Programs Revenues</b>					
1989—Average .....		20	55	180	255
Percent of Total .....		8%	22%	70%	100%
1993—Average .....		37	63	33	133
Percent of Total .....		28%	47%	25%	100%
<b>Women's Programs Expenses</b>					
1989—Average .....		182	244	192	618
Percent of Total .....		29%	39%	32%	100%
1993—Average .....		291	423	49	763
Percent of Total .....		38%	55%	7%	100%

Note: Revenue and expense items not specifically related to a particular sport are reported as unrelated.

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

	<u>1985</u>	<u>1989</u>	<u>1993</u>
<b>Football</b>			
Largest Reported .....	N/A	N/A	781
Average .....	N/A	68	19
Percentage of Men's Total .....	N/A	1%	1%
<b>Men's Basketball</b>			
Largest Reported .....	2,072	3,255	3,264
Average .....	329	444	454
Percentage of Men's Total .....	51%	45%	67%
<b>Women's Basketball</b>			
Largest Reported .....	43	158	385
Average .....	7	20	37
Percentage of Women's Total .....	35%	7%	28%

**TABLE 5.4**  
**TOTAL REVENUES—**  
**FREQUENCY DISTRIBUTIONS**  
**DIVISION I-AAA**  
 Fiscal Year 1993  
 (Dollar Amounts in Thousands)

More than	Less than	Number	Percentage
0	500	9	19 %
500	1,000	4	9
1,000	1,500	5	10
1,500	2,000	4	8
2,000	2,500	9	19
2,500	3,000	3	6
3,000	3,500	3	6
3,500	4,000	4	9
4,000	4,500	4	8
4,500		3	6
		<u>48</u>	<u>100 %</u>

**TABLE 5.5**  
**MEN'S TOTAL REVENUES—**  
**FREQUENCY DISTRIBUTIONS**  
**DIVISION I-AAA**  
 Fiscal Year 1993  
 (Dollar Amounts in Thousands)

More than	Less than	Number	Percentage
0	150	11	23 %
150	300	11	23
300	450	4	8
450	600	3	6
600	750	2	4
750	900	2	4
900	1,050	4	9
1,050	1,200	3	6
1,200	1,350	1	2
1,350		7	15
		<u>48</u>	<u>100 %</u>

**TABLE 5.6**  
**WOMEN'S TOTAL REVENUES—**  
**FREQUENCY DISTRIBUTIONS**  
**DIVISION I-AAA**  
 Fiscal Year 1993  
 (Dollar Amounts in Thousands)

More than	Less than	Number	Percentage
0	30	29	60 %
30	60	6	13
60	90	2	4
90	120	0	0
120	150	0	0
150	180	1	2
180	210	0	0
210	240	0	0
240	270	2	4
270		8	17
		<u>48</u>	<u>100 %</u>

**TABLE 5.7**  
**FOOTBALL REVENUES—**  
**FREQUENCY DISTRIBUTIONS**  
**DIVISION I-AAA**  
 Fiscal Year 1993  
 (Dollar Amounts in Thousands)

More than	Less than	Number	Percentage
0	25	46	96 %
25	50	0	0
50	75	0	0
75	100	0	0
100	125	1	2
125	150	0	0
150	175	0	0
175	200	0	0
200	225	0	0
225		1	1
		<u>48</u>	<u>100 %</u>

**TABLE 5.8**  
**MEN'S BASKETBALL REVENUES—**  
**FREQUENCY DISTRIBUTIONS**  
**DIVISION I-AAA**  
 Fiscal Year 1993  
 (Dollar Amounts in Thousands)

More than	Less than	Number	Percentage
0	75	6	13 %
75	150	13	27
150	225	1	2
225	300	7	15
300	375	2	4
375	450	3	6
450	525	6	12
525	600	1	2
600	675	2	4
675		7	15
		<u>48</u>	<u>100 %</u>

**TABLE 5.9**  
**WOMEN'S BASKETBALL REVENUES—**  
**FREQUENCY DISTRIBUTIONS**  
**DIVISION I-AAA**  
 Fiscal Year 1993  
 (Dollar Amounts in Thousands)

More than	Less than	Number	Percentage
0	1	7	15 %
1	2	8	17
2	3	5	11
3	4	3	6
4	5	3	6
5	6	3	6
6	7	2	4
7	8	1	2
8	9	1	2
9		15	31
		<u>48</u>	<u>100 %</u>

**TABLE 5.10**  
**TRENDS IN PROGRAM EXPENSES**  
**DIVISION I-AAA**  
 Fiscal Years 1985, 1989 and 1993  
 (Dollar Amounts in Thousands)

	1985	1989	1993
<b>Football</b>			
Largest Reported .....	N/A	N/A	1,146
Average .....	N/A	N/A	33
Percentage of Men's Total .....	N/A	N/A	1%
<b>Men's Basketball</b>			
Largest Reported .....	744	1,480	1,702
Average .....	314	487	604
Percentage of Men's Total .....	36%	38%	48%
<b>Women's Basketball</b>			
Largest Reported .....	276	490	723
Average .....	88	182	291
Percentage of Women's Total .....	38%	28%	38%

TABLE 5.11  
TOTAL EXPENSES—  
FREQUENCY DISTRIBUTIONS  
DIVISION I-AAA  
Fiscal Year 1993  
(Dollar Amounts in Thousands)

More than	Less than	Number	Percentage
0	500	0	0 %
500	1,000	1	2
1,000	1,500	5	11
1,500	2,000	6	13
2,000	2,500	9	19
2,500	3,000	10	21
3,000	3,500	5	10
3,500	4,000	3	6
4,000	4,500	5	10
4,500		4	8
		<u>48</u>	<u>100 %</u>

TABLE 5.12  
MEN'S TOTAL EXPENSES—  
FREQUENCY DISTRIBUTIONS  
DIVISION I-AAA  
Fiscal Year 1993  
(Dollar Amounts in Thousands)

More than	Less than	Number	Percentage
0	150	0	0 %
150	300	1	2
300	450	1	2
450	600	4	8
600	750	1	2
750	900	6	13
900	1,050	3	6
1,050	1,200	8	17
1,200	1,350	3	6
1,350		21	44
		<u>48</u>	<u>100 %</u>

TABLE 5.13  
WOMEN'S TOTAL EXPENSES—  
FREQUENCY DISTRIBUTIONS  
DIVISION I-AAA  
Fiscal Year 1993  
(Dollar Amounts in Thousands)

More than	Less than	Number	Percentage
0	100	0	0 %
100	200	0	0
200	300	3	6
300	400	3	6
400	500	3	6
500	600	7	15
600	700	4	8
700	800	8	17
800	900	7	15
900		13	27
		<u>48</u>	<u>100 %</u>

TABLE 5.14  
FOOTBALL TOTAL EXPENSES—  
FREQUENCY DISTRIBUTIONS  
DIVISION I-AAA  
Fiscal Year 1993  
(Dollar Amounts in Thousands)

More than	Less than	Number	Percentage
0	5	43	90 %
5	10	1	2
10	15	0	0
15	20	0	0
20	25	0	0
25	30	0	0
30	35	0	0
35	40	0	0
40	45	0	0
45		4	8
		<u>48</u>	<u>100 %</u>

**TABLE 5.15**  
**MEN'S BASKETBALL**  
**TOTAL EXPENSES—**  
**FREQUENCY DISTRIBUTIONS**  
**DIVISION I-AAA**  
 Fiscal Year 1993  
 (Dollar Amounts in Thousands)

More than	Less than	Number	Percentage
0	150	0	0 %
150	300	6	13
300	450	10	21
450	600	10	21
600	750	10	21
750	900	6	12
900	1,050	2	4
1,050	1,200	3	6
1,200	1,350	0	0
1,350		1	2
		<u>48</u>	<u>100 %</u>

**TABLE 5.16**  
**WOMEN'S BASKETBALL**  
**TOTAL EXPENSES—**  
**FREQUENCY DISTRIBUTIONS**  
**DIVISION I-AAA**  
 Fiscal Year 1993  
 (Dollar Amounts in Thousands)

More than	Less than	Number	Percentage
0	50	2	4 %
50	100	1	2
100	150	2	4
150	200	7	15
200	250	4	8
250	300	6	13
300	350	13	27
350	400	7	15
400	450	2	4
450		4	8
		<u>48</u>	<u>100 %</u>

**TABLE 5.17**  
**REPORTED NET PROFITS AND DEFICITS**  
**DIVISION I-AAA**  
 Fiscal Years 1985, 1989 and 1993  
 (Dollar Amounts in Thousands)

	1985 Total	1989 Men	1989 Women	1989 Total	1993 Men	1993 Women	1993 Total	1993—Excluding Institutional Support
<b>Revenues Exceed Expenses</b>								
Number of Respondents	5	22	7	15	7	3	16	8
Average Profits	122	360	81	166	517	26	129	142
Percentage Reporting Net Profit	15%	40%	13%	27%	15%	6%	33%	17%
<b>Expenses Exceed Revenues</b>								
Number of Respondents	29	33	48	40	41	45	28	39
Average Deficit	565	726	476	1,061	750	684	1,244	1,435
Percentage Reporting Deficit	85%	60%	87%	71%	85%	94%	58%	81%
<b>Revenues Equal Expenses</b>								
Number of Respondents	0	0	0	1	0	0	4	1
Percentage Reporting Break-even	0%	0%	0%	2%	0%	0%	9%	2%

**Notes:**

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

**TABLE 5.18**  
**REPORTED NET PROFITS AND DEFICITS—FOOTBALL**  
**DIVISION I-AAA**

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

	1985	1989	1993
<b>Revenues Exceed Expenses</b>			
Number of Respondents .....	N/A	N/A	0
Average Profit .....	N/A	N/A	0
Percentage Reporting Profits .....	N/A	N/A	0%
<b>Expenses Exceed Revenues</b>			
Number of Respondents .....	N/A	N/A	6
Average Deficit .....	N/A	N/A	136
Percentage Reporting Deficits .....	N/A	N/A	13%
<b>Revenues Equal Expenses</b>			
Number of Respondents .....	N/A	N/A	42
Percentage Reporting Break-even .....	N/A	N/A	87%

**Notes:**

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

**TABLE 5.19**  
**REPORTED NET PROFITS AND DEFICITS—MEN'S BASKETBALL**  
**DIVISION I-AAA**

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

	1985	1989	1993
<b>Revenues Exceed Expenses</b>			
Number of Respondents .....	9	14	9
Average Profit .....	347	511	499
Percentage Reporting Profits .....	29%	25%	19%
<b>Expenses Exceed Revenues</b>			
Number of Respondents .....	22	41	38
Average Deficit .....	149	223	300
Percentage Reporting Deficits .....	71%	75%	79%
<b>Revenues Equal Expenses</b>			
Number of Respondents .....	0	0	1
Percentage Reporting Break-even .....	0%	0%	2%

**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 1985, 1989 and 1993  
(Dollar Amounts in Thousands)

	1985	1989	1993
Revenues Exceed Expenses			
Number of Respondents . . . . .	N/A	N/A	2
Average Profit . . . . .	N/A	N/A	31
Percentage Reporting Profits . . . . .	N/A	N/A	4%
Expenses Exceed Revenues			
Number of Respondents . . . . .	N/A	N/A	44
Average Deficit . . . . .	N/A	N/A	285
Percentage Reporting Deficits . . . . .	N/A	N/A	92%
Revenues Equal Expenses			
Number of Respondents . . . . .	N/A	N/A	2
Percentage Reporting Break-even . . . . .	N/A	N/A	4%

**Notes:**

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

Women's basketball results for 1985 and 1989 are not available.

**TABLE 5.21**  
**TOTAL OPERATING PROFITS AND DEFICITS—**  
**FREQUENCY DISTRIBUTIONS**  
**DIVISION I-AAA**

Fiscal Year 1993  
(Dollar Amounts in Thousands)

For Those Institutions Reporting Profits				For Those Institutions Reporting Deficits			
More than	Less than	Number	Percentage	More than	Less than	Number	Percentage
0	25	7	35 %	0	200	7	25 %
25	50	3	15	200	400	2	7
50	75	1	5	400	600	2	7
75	100	1	5	600	800	0	0
100	125	1	5	800	1,000	0	0
125	150	1	5	1,000	1,200	1	4
150	175	2	10	1,200	1,400	4	14
175	200	0	0	1,400	1,600	2	7
200	225	1	5	1,600	1,800	0	0
225		3	15	1,800		10	36
		<u>20</u>	<u>100 %</u>			<u>28</u>	<u>100 %</u>

TABLE 5.22  
MEN'S PROGRAMS OPERATING PROFITS AND DEFICITS—  
FREQUENCY DISTRIBUTIONS  
DIVISION I-AAA  
Fiscal Year 1993  
(Dollar Amounts in Thousands)

For Those Institutions Reporting Profits				For Those Institutions Reporting Deficits			
More than	Less than	Number	Percentage	More than	Less than	Number	Percentage
0	200	1	14 %	0	150	4	10 %
200	400	1	14	150	300	2	5
400	600	2	29	300	450	3	7
600	800	1	14	450	600	7	17
800	1,000	2	29	600	750	5	12
1,000	1,200	0	0	750	900	4	10
1,200	1,400	0	0	900	1,050	6	15
1,400	1,600	0	0	1,050	1,200	1	2
1,600	1,800	0	0	1,200	1,350	6	15
1,800		0	0	1,350		3	7
		<u>7</u>	<u>100 %</u>			<u>41</u>	<u>100 %</u>

TABLE 5.23  
WOMEN'S PROGRAMS OPERATING PROFITS AND DEFICITS—  
FREQUENCY DISTRIBUTIONS  
DIVISION I-AAA  
Fiscal Year 1993  
(Dollar Amounts in Thousands)

For Those Institutions Reporting Profits				For Those Institutions Reporting Deficits			
More than	Less than	Number	Percentage	More than	Less than	Number	Percentage
0	20	2	67 %	0	200	2	5 %
20	40	0	0	200	400	6	13
40	60	0	0	400	600	9	20
60	80	1	33	600	800	14	31
80	100	0	0	800	1,000	6	13
100	120	0	0	1,000	1,200	4	9
120	140	0	0	1,200	1,400	2	5
140	160	0	0	1,400	1,600	1	2
160	180	0	0	1,600	1,800	0	0
180		0	0	1,800		1	2
		<u>3</u>	<u>100 %</u>			<u>45</u>	<u>100 %</u>

TABLE 5.25  
MEN'S BASKETBALL OPERATING PROFITS AND DEFICITS—  
FREQUENCY DISTRIBUTIONS  
DIVISION I-AAA  
Fiscal Year 1993  
(Dollar Amounts in Thousands)

For Those Institutions Reporting Profits				For Those Institutions Reporting Deficits			
More than	Less than	Number	Percentage	More than	Less than	Number	Percentage
0	100	3	33 %	0	75	2	5 %
100	200	1	11	75	150	3	8
200	300	2	22	150	225	10	26
300	400	0	0	225	300	4	11
400	500	0	0	300	375	8	21
500	600	0	0	375	450	3	8
600	700	0	0	450	525	2	5
700	800	0	0	525	600	4	11
800	900	0	0	600	675	0	0
900		3	34	675		2	5
		<u>9</u>	<u>100 %</u>			<u>38</u>	<u>100 %</u>

TABLE 5.26  
WOMEN'S BASKETBALL  
OPERATING PROFITS AND DEFICITS—  
FREQUENCY DISTRIBUTIONS  
DIVISION I-AAA  
Fiscal Year 1993  
(Dollar Amounts in Thousands)

For Those Institutions Reporting Deficits			
More than	Less than	Number	Percentage
0	75	0	0 %
75	150	4	9
150	225	11	25
225	300	8	18
300	375	13	29
375	450	3	7
450	525	3	7
525	600	0	0
600	675	0	0
675		2	5
		<u>44</u>	<u>100 %</u>

**TABLE 5.27**  
**SOURCES OF REVENUES—PUBLIC, PRIVATE, TOTAL DIVISION**  
**DIVISION I-AAA**  
**Fiscal Year 1993**  
(Dollar Amounts in Thousands)

	Public	% of Total	Private	% of Total	Total Division	% of Total
<b>Ticket Sales:</b>						
Public/Faculty/Staff	220	8	311	23	261	12
Students	2	0	18	1	9	0
Total Ticket Sales	222	8	329	24	270	12
<b>Postseason Compensation:</b>						
Bowl Games	0	0	0	0	0	0
Tournaments	15	1	3	0	10	0
Television	6	0	4	0	5	0
NCAA Distributions	67	2	54	4	61	3
Conference Distributions	38	1	7	1	24	1
Other	1	0	2	0	1	0
Total Postseason	127	4	70	5	101	4
Student Activity Fees	1,133	40	145	11	691	32
Guarantees and Options	77	3	28	2	55	2
Alumni Contributions	182	6	159	12	172	8
Direct Government Support	297	10	0	0	164	8
Institutional Support	531	18	431	32	486	22
<b>Other:</b>						
Concessions	14	0	4	0	9	0
Radio/Television	26	1	64	5	43	2
Special Events	34	1	16	1	26	1
Program Sales/Advertising	24	1	11	1	18	1
Signage/Sponsorship	43	1	39	3	41	2
Sports Camps	55	2	7	1	34	2
Miscellaneous	133	5	39	3	91	4
Total Other	329	11	180	14	262	12
	<u>2,898</u>	<u>100</u>	<u>1,342</u>	<u>100</u>	<u>2,201</u>	<u>100</u>

**Notes:**

Total number of public institutions reporting = 26.  
Total number of private institutions reporting = 21.

**TABLE 5.28**  
**OPERATING EXPENSES BY OBJECT OF EXPENDITURE**  
**DIVISION I-AAA**  
**Fiscal Year 1993**  
(Dollar Amounts in Thousands)

	<u>Public</u>	<u>% of Total</u>	<u>Private</u>	<u>% of Total</u>	<u>Total Division</u>	<u>% of Total</u>
Grants-in-Aid						
Men	355	12	571	20	449	16
Women	288	10	439	16	354	12
Administrative	12	0	21	1	16	1
Total	655	22	1,031	37	819	29
Guarantees and Options						
Men	26	1	34	1	30	1
Women	3	0	2	0	3	0
Administrative	3	0	2	0	2	0
Total	32	1	38	1	35	1
Salaries/Wages/Fringes						
Men	378	13	317	11	352	12
Women	225	8	147	5	191	7
Administrative	429	15	396	14	414	14
Total	1,032	35	860	30	957	33
Team Travel						
Men	147	5	152	5	149	5
Women	127	4	83	3	108	4
Administrative	16	1	11	0	14	0
Total	290	10	246	8	271	9
Scouting and Recruiting						
Men	44	1	58	2	50	2
Women	21	1	17	1	19	1
Administrative	0	0	4	0	2	0
Total	65	2	79	3	71	3
Equipment/Uniforms/Supplies						
Men	69	2	59	2	64	2
Women	41	1	32	1	37	1
Administrative	53	2	34	1	44	2
Total	163	5	125	4	145	5
Fund-raising						
Men	22	1	10	0	17	1
Women	6	0	5	0	5	0
Administrative	57	2	27	1	44	2
Total	85	3	42	1	66	3
Insurance						
Men	4	0	3	0	3	0
Women	3	0	3	0	3	0
Administrative	29	1	15	1	23	1
Total	36	1	21	1	29	1
Contract services						
Men	44	2	59	2	50	2
Women	11	0	17	1	14	0
Administrative	60	2	23	1	44	2
Total	115	4	99	4	108	4

	Public	% of Total	Private	% of Total	Total Division	% of Total
Other						
Men	81	3	109	4	93	3
Women	42	1	43	2	43	1
Administrative	322	11	95	3	223	8
Total	445	15	247	9	359	12
Total Operating Expenses						
Men	1,173	40	1,386	49	1,265	44
Women	740	25	790	28	762	26
Administrative	980	33	627	22	827	29
Total	2,893	98	2,803	99	2,854	99
Debt Service						
Men	0	0	0	0	0	0
Women	0	0	0	0	0	0
Administrative	51	2	0	0	29	1
Total	51	2	0	0	29	1
Capital Expenditures						
Men	0	0	12	0	5	0
Women	0	0	12	0	5	0
Administrative	5	0	2	0	4	0
Total	5	0	26	0	14	0
Total Expenditures						
Men	1,173	40	1,398	49	1,271	44
Women	740	25	802	28	767	26
Administrative	1,034	35	629	23	858	30
Total	2,947	100	2,829	100	2,896	100

Notes:

Total public institutions reporting = 26.  
Total private institutions reporting = 20.

# CHAPTER VI

## DIVISION II WITH FOOTBALL

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

	1985	1989	1993	Percentage of 1993 Total
Total Revenues				
Men's .....	419	549	327	33%
Women's .....	75	175	111	11%
Nongender .....	N/A	N/A	553	56%
Total Revenues				
Average .....	494	714	991	100%
Largest Reported .....	1,382	2,562	3,458	
Total Expenses				
Men's .....	719	854	793	56%
Women's .....	156	325	314	22%
Nongender .....	N/A	N/A	316	22%
Total Expenses				
Average .....	875	1,179	1,423	100%
Largest Reported .....	2,025	2,562	3,458	
Average Profit (Deficit)				
Men's .....	(300)	(305)	(466)	
Women's .....	(81)	(150)	(203)	
Nongender .....	N/A	N/A	237	
Total Profit (Deficit) .....	(381)	(465)	(432)	
Restated Without Institutional Support				
Average Deficit .....	N/A	N/A	(805)	

Notes:

For the 1993 reporting year, 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 are 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 deficit has been restated to reflect the deficit that results from the removal of institutional support from total revenues.

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

	<u>Football</u>	<u>Basketball</u>	<u>Other Sports</u>	<u>Unrelated</u>	<u>Total</u>
<b>Men's Programs Revenues</b>					
1989—Average .....	101	49	90	309	549
Percent of Total .....	18%	8%	16%	56%	100%
1993—Average .....	132	61	95	39	327
Percent of Total .....	40%	18%	29%	11%	100%
<b>Men's Programs Expenses</b>					
1989—Average .....	331	125	196	202	854
Percent of Total .....	39%	15%	23%	23%	100%
1993—Average .....	369	157	224	43	793
Percent of Total .....	47%	20%	28%	5%	100%
<b>Women's Programs Revenues</b>					
1989—Average .....		21	49	105	175
Percent of Total .....		12%	28%	60%	100%
1993—Average .....		30	49	32	111
Percent of Total .....		27%	44%	29%	100%
<b>Women's Programs Expenses</b>					
1989—Average .....		83	144	98	325
Percent of Total .....		26%	44%	30%	100%
1993—Average .....		115	165	34	314
Percent of Total .....		37%	53%	10%	100%

Note: Revenue and expense items not specifically related to a particular sport are reported as unrelated.

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

	<u>1985</u>	<u>1989</u>	<u>1993</u>
<b>Football</b>			
Largest Reported .....	402	835	1,446
Average .....	92	101	132
Percentage of Men's Total .....	22%	18%	13%
<b>Men's Basketball</b>			
Largest Reported .....	516	303	540
Average .....	64	49	61
Percentage of Men's Total .....	15%	9%	19%
<b>Women's Basketball</b>			
Largest Reported .....	73	163	251
Average .....	11	21	30
Percentage of Women's Total .....	13%	11%	27%

**TABLE 6.4**  
**TOTAL REVENUES—**  
**FREQUENCY DISTRIBUTIONS**  
**DIVISION II WITH FOOTBALL**

Fiscal Year 1993  
(Dollar Amounts in Thousands)

More than	Less than	Number	Percentage
0	300	21	29 %
300	600	10	14
600	900	7	10
900	1,200	9	13
1,200	1,500	6	8
1,500	1,800	8	11
1,800	2,100	3	4
2,100	2,400	0	0
2,400	2,700	2	3
2,700		6	8
		<u>72</u>	<u>100 %</u>

**TABLE 6.5**  
**MEN'S TOTAL REVENUES—**  
**FREQUENCY DISTRIBUTIONS**  
**DIVISION II WITH FOOTBALL**

Fiscal Year 1993  
(Dollar Amounts in Thousands)

More than	Less than	Number	Percentage
0	75	27	37 %
75	150	11	15
150	225	7	10
225	300	9	13
300	375	1	1
375	450	0	0
450	525	2	3
525	600	2	3
600	675	1	1
675		12	17
		<u>72</u>	<u>100 %</u>

**TABLE 6.6**  
**WOMEN'S TOTAL REVENUES—**  
**FREQUENCY DISTRIBUTIONS**  
**DIVISION II WITH FOOTBALL**

Fiscal Year 1993  
(Dollar Amounts in Thousands)

More than	Less than	Number	Percentage
0	20	37	52 %
20	40	8	11
40	60	1	1
60	80	3	5
80	100	1	1
100	120	3	5
120	140	1	1
140	160	1	1
160	180	1	1
180		16	22
		<u>72</u>	<u>100 %</u>

**TABLE 6.7**  
**FOOTBALL REVENUES—**  
**FREQUENCY DISTRIBUTIONS**  
**DIVISION II WITH FOOTBALL**

Fiscal Year 1993  
(Dollar Amounts in Thousands)

More than	Less than	Number	Percentage
0	25	26	36 %
25	50	10	14
50	75	7	10
75	100	7	10
100	125	2	3
125	150	3	4
150	175	1	1
175	200	2	3
200	225	4	5
225		10	14
		<u>72</u>	<u>100 %</u>

**TABLE 6.8**  
**MEN'S BASKETBALL REVENUES—**  
**FREQUENCY DISTRIBUTIONS**  
**DIVISION II WITH FOOTBALL**  
 Fiscal Year 1993  
 (Dollar Amounts in Thousands)

More than	Less than	Number	Percentage
0	10	25	35 %
10	20	13	18
20	30	4	5
30	40	5	7
40	50	2	3
50	60	3	4
60	70	2	3
70	80	2	3
80	90	1	1
90		15	21
		<u>72</u>	<u>100 %</u>

**TABLE 6.9**  
**WOMEN'S BASKETBALL REVENUES—**  
**FREQUENCY DISTRIBUTIONS**  
**DIVISION II WITH FOOTBALL**  
 Fiscal Year 1993  
 (Dollar Amounts in Thousands)

More than	Less than	Number	Percentage
0	1	15	21 %
1	2	9	13
2	3	7	10
3	4	6	8
4	5	2	3
5	6	3	4
6	7	1	1
7	8	0	0
8	9	0	0
9		29	40
		<u>72</u>	<u>100 %</u>

**TABLE 6.10**  
**TRENDS IN PROGRAM EXPENSES**  
**DIVISION II WITH FOOTBALL**  
 Fiscal Years 1985, 1989 and 1993  
 (Dollar Amounts in Thousands)

	1985	1989	1993
<b>Football</b>			
Largest Reported .....	558	993	1,009
Average .....	245	331	369
Percentage of Men's Total .....	34%	39%	26%
<b>Men's Basketball</b>			
Largest Reported .....	562	243	373
Average .....	117	125	157
Percentage of Men's Total .....	16%	14%	20%
<b>Women's Basketball</b>			
Largest Reported .....	120	188	355
Average .....	46	83	115
Percentage of Women's Total .....	30%	26%	37%

**TABLE 6.11**  
**TOTAL EXPENSES—**  
**FREQUENCY DISTRIBUTIONS**  
**DIVISION II WITH FOOTBALL**

Fiscal Year 1993  
(Dollar Amounts in Thousands)

More than	Less than	Number	Percentage
0	300	1	1 %
300	600	7	10
600	900	8	11
900	1,200	14	20
1,200	1,500	13	18
1,500	1,800	11	15
1,800	2,100	9	13
2,100	2,400	1	1
2,400	2,700	3	4
2,700		5	7
		<u>72</u>	<u>100 %</u>

**TABLE 6.12**  
**MEN'S TOTAL EXPENSES—**  
**FREQUENCY DISTRIBUTIONS**  
**DIVISION II WITH FOOTBALL**

Fiscal Year 1993  
(Dollar Amounts in Thousands)

More than	Less than	Number	Percentage
0	75	0	0 %
75	150	3	4
150	225	2	3
225	300	3	4
300	375	1	2
375	450	5	7
450	525	6	8
525	600	3	4
600	675	3	4
675		46	64
		<u>72</u>	<u>100 %</u>

**TABLE 6.13**  
**WOMEN'S TOTAL EXPENSES—**  
**FREQUENCY DISTRIBUTIONS**  
**DIVISION II WITH FOOTBALL**

Fiscal Year 1993  
(Dollar Amounts in Thousands)

More than	Less than	Number	Percentage
0	50	0	0 %
50	100	3	4
100	150	8	11
150	200	9	13
200	250	11	15
250	300	7	10
300	350	9	13
350	400	6	8
400	450	2	3
450		17	23
		<u>72</u>	<u>100 %</u>

**TABLE 6.14**  
**FOOTBALL TOTAL EXPENSES—**  
**FREQUENCY DISTRIBUTIONS**  
**DIVISION II WITH FOOTBALL**

Fiscal Year 1993  
(Dollar Amounts in Thousands)

More than	Less than	Number	Percentage
0	75	5	7 %
75	150	8	11
150	225	7	10
225	300	12	17
300	375	7	10
375	450	9	12
450	525	9	12
525	600	5	7
600	675	3	4
675		7	10
		<u>72</u>	<u>100 %</u>

TABLE 6.15  
MEN'S BASKETBALL  
TOTAL EXPENSES—  
FREQUENCY DISTRIBUTIONS  
DIVISION II WITH FOOTBALL  
Fiscal Year 1993  
(Dollar Amounts in Thousands)

More than	Less than	Number	Percentage
0	50	8	11 %
50	100	12	17
100	150	12	17
150	200	22	30
200	250	8	11
250	300	6	8
300	350	2	3
350	400	2	3
400	450	0	0
450		0	0
		<u>72</u>	<u>100 %</u>

TABLE 6.16  
WOMEN'S BASKETBALL  
TOTAL EXPENSES—  
FREQUENCY DISTRIBUTIONS  
DIVISION II WITH FOOTBALL  
Fiscal Year 1993  
(Dollar Amounts in Thousands)

More than	Less than	Number	Percentage
0	20	1	1 %
20	40	8	11
40	60	8	11
60	80	10	14
80	100	5	7
100	120	12	17
120	140	6	8
140	160	7	10
160	180	4	6
180		11	15
		<u>72</u>	<u>100 %</u>

TABLE 6.17  
REPORTED NET PROFITS AND DEFICITS  
DIVISION II WITH FOOTBALL  
Fiscal Years 1985, 1989 and 1993  
(Dollar Amounts in Thousands)

	1985 Total	1989		1993			1993—Excluding Institutional Support
		Men	Women	Total	Men	Women	Total
Revenues Exceed Expenses							
Number of Respondents	2	17	5	9	7	6	22
Average Profits	50	106	32	42	218	38	137
Percentage Reporting Net Profit	6%	29%	9%	15%	10%	8%	30%
Expenses Exceed Revenues							
Number of Respondents	32	38	48	39	63	64	44
Average Deficit	459	541	209	685	571	236	808
Percentage Reporting Deficit	89%	66%	83%	66%	86%	88%	60%
Revenues Equal Expenses							
Number of Respondents	2	3	5	11	3	3	7
Percentage Reporting Break-even	5%	5%	8%	19%	4%	4%	10%

Notes:

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

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

	1985	1989	1993
<b>Revenues Exceed Expenses</b>			
Number of Respondents .....	3	2	8
Average Profit .....	49	37	144
Percentage Reporting Profits .....	9%	3%	11%
<b>Expenses Exceed Revenues</b>			
Number of Respondents .....	32	56	62
Average Deficit .....	176	247	289
Percentage Reporting Deficits .....	91%	97%	85%
<b>Revenues Equal Expenses</b>			
Number of Respondents .....	0	0	3
Percentage Reporting Break-even .....	0%	0%	4%

**Notes:**

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 and 1993  
(Dollar Amounts in Thousands)

	1985	1989	1993
<b>Revenues Exceed Expenses</b>			
Number of Respondents .....	5	6	8
Average Profit .....	19	39	65
Percentage Reporting Profits .....	15%	11%	11%
<b>Expenses Exceed Revenues</b>			
Number of Respondents .....	29	50	61
Average Deficit .....	67	93	134
Percentage Reporting Deficits .....	85%	89%	84%
<b>Revenues Equal Expenses</b>			
Number of Respondents .....	0	0	4
Percentage Reporting Break-even .....	0%	0%	5%

**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 and 1993  
 (Dollar Amounts in Thousands)

	1985	1989	1993
Revenues Exceed Expenses			
Number of Respondents .....	N/A	N/A	4
Average Profit .....	N/A	N/A	16
Percentage Reporting Profits .....	N/A	N/A	5%
Expenses Exceed Revenues			
Number of Respondents .....	N/A	N/A	65
Average Deficit .....	N/A	N/A	94
Percentage Reporting Deficits .....	N/A	N/A	90%
Revenues Equal Expenses			
Number of Respondents .....	N/A	N/A	4
Percentage Reporting Break-even .....	N/A	N/A	5%

**Notes:**

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

Women's basketball results for 1985 and 1989 are not available.

**TABLE 6.21**  
**TOTAL OPERATING PROFITS AND DEFICITS—**  
**FREQUENCY DISTRIBUTIONS**  
**DIVISION II WITH FOOTBALL**  
 Fiscal Year 1993  
 (Dollar Amounts in Thousands)

**For Those Institutions Reporting Profits**

More than	Less than	Number	Percentage
0	20	10	35 %
20	40	6	21
40	60	2	7
60	80	3	10
80	100	1	3
100	120	0	0
120	140	0	0
140	160	1	3
160	180	0	0
180		6	21
		<u>29</u>	<u>100 %</u>

**For Those Institutions Reporting Deficits**

More than	Less than	Number	Percentage
0	150	9	21 %
150	300	6	14
300	450	2	4
450	600	0	0
600	750	4	9
750	900	3	7
900	1,050	2	4
1,050	1,200	4	9
1,200	1,350	4	9
1,350		10	23
		<u>44</u>	<u>100 %</u>

TABLE 6.22  
MEN'S PROGRAMS OPERATING PROFITS AND DEFICITS—  
FREQUENCY DISTRIBUTIONS  
DIVISION II WITH FOOTBALL  
Fiscal Year 1993  
(Dollar Amounts in Thousands)

For Those Institutions Reporting Profits				For Those Institutions Reporting Deficits			
More than	Less than	Number	Percentage	More than	Less than	Number	Percentage
0	20	4	40 %	0	100	8	13 %
20	40	1	10	100	200	6	9
40	60	0	0	200	300	3	5
60	80	0	0	300	400	7	11
80	100	0	0	400	500	8	13
100	120	1	10	500	600	2	3
120	140	1	10	600	700	7	11
140	160	0	0	700	800	5	8
160	180	0	0	800	900	5	8
180		3	30	900		12	19
		<u>10</u>	<u>100 %</u>			<u>63</u>	<u>100 %</u>

TABLE 6.23  
WOMEN'S PROGRAMS OPERATING PROFITS AND DEFICITS—  
FREQUENCY DISTRIBUTIONS  
DIVISION II WITH FOOTBALL  
Fiscal Year 1993  
(Dollar Amounts in Thousands)

For Those Institutions Reporting Profits				For Those Institutions Reporting Deficits			
More than	Less than	Number	Percentage	More than	Less than	Number	Percentage
0	2	3	33 %	0	50	8	13 %
2	4	0	0	50	100	7	11
4	6	0	0	100	150	8	13
6	8	0	0	150	200	10	16
8	10	0	0	200	250	6	9
10	12	0	0	250	300	4	6
12	14	0	0	300	350	6	9
14	16	1	11	350	400	5	8
16	18	0	0	400	450	1	1
18		5	56	450		9	14
		<u>9</u>	<u>100 %</u>			<u>64</u>	<u>100 %</u>

TABLE 6.24  
FOOTBALL OPERATING  
PROFITS AND DEFICITS—  
FREQUENCY DISTRIBUTIONS  
DIVISION II WITH FOOTBALL  
Fiscal Year 1993  
(Dollar Amounts in Thousands)

For Those Institutions Reporting Deficits

More than	Less than	Number	Percentage
0	50	6	10 %
50	100	7	11
100	150	3	5
150	200	6	10
200	250	7	11
250	300	6	10
300	350	3	5
350	400	8	13
400	450	5	8
450		11	17
		<u>62</u>	<u>100 %</u>

TABLE 6.25  
MEN'S BASKETBALL OPERATING  
PROFITS AND DEFICITS—  
FREQUENCY DISTRIBUTIONS  
DIVISION II WITH FOOTBALL  
Fiscal Year 1993  
(Dollar Amounts in Thousands)

For Those Institutions Reporting Deficits

More than	Less than	Number	Percentage
0	30	6	10 %
30	60	6	10
60	90	13	23
90	120	7	12
120	150	9	16
150	180	6	10
180	210	4	7
210	240	2	3
240	270	0	0
270		5	9
		<u>58</u>	<u>100 %</u>

TABLE 6.26  
WOMEN'S BASKETBALL  
OPERATING PROFITS AND DEFICITS—  
FREQUENCY DISTRIBUTIONS  
DIVISION II WITH FOOTBALL  
Fiscal Year 1993  
(Dollar Amounts in Thousands)

For Those Institutions Reporting Deficits

More than	Less than	Number	Percentage
0	25	8	12 %
25	50	11	17
50	75	12	18
75	100	6	9
100	125	12	18
125	150	5	8
150	175	4	6
175	200	1	2
200	225	3	5
225		3	5
		<u>65</u>	<u>100 %</u>

TABLE 6.27  
SOURCES OF REVENUES—PUBLIC, PRIVATE, TOTAL DIVISION  
DIVISION II WITH FOOTBALL  
Fiscal Year 1993  
(Dollar Amounts in Thousands)

	Public	% of Total	Private	% of Total	Total Division	% of Total
Ticket Sales:						
Public/Faculty/Staff	100	9	46	6	83	8
Students	3	0	1	0	2	0
Total Ticket Sales	103	9	47	6	85	8
Postseason Compensation:						
Bowl Games	1	0	0	0	0	0
Tournaments	3	0	1	0	2	0
Television	0	0	0	0	0	0
NCAA Distributions	5	0	6	1	5	1
Conference Distributions	2	0	1	0	1	0
Other	1	0	0	0	1	0
Total Postseason	12	1	8	1	9	1
Student Activity Fees	278	25	26	4	201	21
Guarantees and Options	14	1	16	2	14	1
Alumni Contributions	92	8	81	10	89	9
Direct Government Support	175	16	0	0	122	12
Institutional Support	322	29	503	69	377	38
Other:						
Concessions	16	1	8	1	14	1
Radio/Television	6	1	1	0	4	0
Special Events	10	1	4	1	8	1
Program Sales/Advertising	12	1	5	1	10	1
Signage/Sponsorship	8	1	5	1	7	1
Sports Camps	43	4	8	1	33	3
Miscellaneous	27	2	20	3	25	3
Total Other	122	11	51	8	101	10
	1,118	100	732	100	998	100

Notes:

Total number of public institutions reporting = 50.  
Total number of private institutions reporting = 22.

TABLE 6.28  
OPERATING EXPENSES BY OBJECT OF EXPENDITURE  
DIVISION II WITH FOOTBALL  
Fiscal Year 1993  
(Dollar Amounts in Thousands)

	Public	% of Total	Private	% of Total	Total Division	% of Total
Grants-in-Aid						
Men	273	19	457	32	329	23
Women	102	7	178	13	125	9
Administrative	4	0	4	0	4	0
Total	379	26	639	45	458	32
Guarantees and Options						
Men	8	1	6	0	7	0
Women	0	0	1	0	0	0
Administrative	1	0	0	0	1	0
Total	9	1	7	0	8	0
Salaries/Wages/Fringes						
Men	255	18	197	14	237	17
Women	106	7	67	5	94	7
Administrative	165	11	139	10	157	11
Total	526	37	403	29	488	34
Team Travel						
Men	79	5	64	5	74	5
Women	38	3	35	2	37	3
Administrative	7	0	4	0	6	0
Total	124	8	103	7	117	8
Scouting and Recruiting						
Men	19	1	17	1	19	1
Women	6	0	6	0	6	0
Administrative	0	0	1	0	0	0
Total	25	1	24	1	25	1
Equipment/Uniforms/Supplies						
Men	53	4	43	3	50	3
Women	15	1	16	1	15	1
Administrative	18	1	9	1	16	1
Total	86	6	68	5	81	5
Fund-raising						
Men	1	0	2	0	2	0
Women	1	0	0	0	1	0
Administrative	9	1	9	1	9	1
Total	11	1	11	1	12	1
Insurance						
Men	3	0	8	1	4	0
Women	1	0	3	0	2	0
Administrative	26	2	18	1	23	2
Total	30	2	29	2	29	2
Contract Services						
Men	18	1	24	2	20	1
Women	6	0	8	1	6	0
Administrative	22	2	7	0	17	1
Total	46	3	39	3	43	2

	<u>Public</u>	<u>% of Total</u>	<u>Private</u>	<u>% of Total</u>	<u>Total Division</u>	<u>% of Total</u>
Other						
Men	64	4	3	0	55	4
Women	28	2	13	1	23	2
Administrative	109	8	50	4	91	6
Total	201	14	66	5	169	12
Total Operating Expenses						
Men	773	54	850	61	796	56
Women	303	21	326	23	310	22
Administrative	362	25	231	16	322	22
Total	1,438	100	1,407	100	1,428	100
Debt Service						
Men	0	0	0	0	0	0
Women	0	0	0	0	0	0
Administrative	1	0	0	0	1	0
Total	1	0	0	0	1	0
Capital Expenditures						
Men	1	0	3	0	1	0
Women	1	0	1	0	1	0
Administrative	2	0	1	0	2	0
Total	4	0	5	0	4	0
Total Expenditures						
Men	773	54	853	61	798	56
Women	304	21	327	23	311	22
Administrative	364	25	232	16	324	22
Total	1,441	100	1,412	100	1,433	100

Notes:

Total public institutions reporting = 50.  
Total private institutions reporting = 22.

# CHAPTER VII

## DIVISION II WITHOUT FOOTBALL

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

	1985	1989	1993	Percentage of 1993 Total
Total Revenues				
Men's .....	282	354	178	26%
Women's .....	125	120	76	11%
Nongender .....	N/A	N/A	440	63%
Total Revenues				
Average .....	407	429	696	100%
Largest Reported .....	1,248	2,500	2,255	
Total Expenses				
Men's .....	408	501	402	44%
Women's .....	139	296	259	29%
Nongender .....	N/A	N/A	245	27%
Total Expenses				
Average .....	547	797	906	100%
Largest Reported .....	1,326	2,473	28,000	
Average Profit (Deficit)				
Men's .....	(126)	(147)	(224)	
Women's .....	(14)	(176)	(183)	
Nongender .....	N/A	N/A	195	
Total Profit (Deficit) .....	(140)	(368)	(210)	
Restated Without Institutional Support				
Average Deficit .....	N/A	N/A	(503)	

Notes:

For the 1993 reporting year, 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 are 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 deficit has been restated to reflect the deficit that results from the removal of institutional support from total revenues.

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

	<u>Basketball</u>	<u>Other Sports</u>	<u>Unrelated</u>	<u>Total</u>
Men's Programs Revenues				
1989—Average . . . . .	50	104	267	354
Percent of Total . . . . .	14%	24%	62%	100%
1993—Average . . . . .	48	88	42	178
Percent of Total . . . . .	27%	49%	24%	100%
Men's Programs Expenses				
1989—Average . . . . .	134	216	151	501
Percent of Total . . . . .	27%	43%	30%	100%
1993—Average . . . . .	150	214	38	402
Percent of Total . . . . .	37%	53%	10%	100%
Women's Programs Revenues				
1989—Average . . . . .	21	45	93	120
Percent of Total . . . . .	15%	24%	61%	100%
1993—Average . . . . .	18	30	28	76
Percent of Total . . . . .	24%	39%	37%	100%
Women's Programs Expenses				
1989—Average . . . . .	84	125	87	296
Percent of Total . . . . .	28%	42%	30%	100%
1993—Average . . . . .	96	133	30	259
Percent of Total . . . . .	37%	51%	12%	100%

Note: Revenue and expense items not specifically related to a particular sport are reported as unrelated.

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

	<u>1985</u>	<u>1989</u>	<u>1993</u>
Men's Basketball			
Largest Reported . . . . .	249	214	423
Average . . . . .	65	50	48
Percentage of Men's Total . . . . .	22%	14%	27%
Women's Basketball			
Largest Reported . . . . .	122	125	154
Average . . . . .	25	21	18
Percentage of Women's Total . . . . .	21%	15%	24%

**TABLE 7.4**  
**TOTAL REVENUES—**  
**FREQUENCY DISTRIBUTIONS**  
**DIVISION II WITHOUT FOOTBALL**  
 Fiscal Year 1993  
 (Dollar Amounts in Thousands)

More than	Less than	Number	Percentage
0	200	15	31 %
200	400	2	4
400	600	3	6
600	800	7	14
800	1,000	7	14
1,000	1,200	8	17
1,200	1,400	2	4
1,400	1,600	2	4
1,600	1,800	0	0
1,800		3	6
		<u>49</u>	<u>100 %</u>

**TABLE 7.5**  
**MEN'S TOTAL REVENUES—**  
**FREQUENCY DISTRIBUTIONS**  
**DIVISION II WITHOUT FOOTBALL**  
 Fiscal Year 1993  
 (Dollar Amounts in Thousands)

More than	Less than	Number	Percentage
0	15	20	41 %
15	30	6	12
30	45	5	10
45	60	1	2
60	75	0	0
75	90	1	2
90	105	0	0
105	120	0	0
120	135	0	0
135		16	33
		<u>49</u>	<u>100 %</u>

**TABLE 7.6**  
**WOMEN'S TOTAL REVENUES—**  
**FREQUENCY DISTRIBUTIONS**  
**DIVISION II WITHOUT FOOTBALL**  
 Fiscal Year 1993  
 (Dollar Amounts in Thousands)

More than	Less than	Number	Percentage
0	10	24	50 %
10	20	6	13
20	30	2	4
30	40	1	2
40	50	0	0
50	60	2	4
60	70	0	0
70	80	2	4
80	90	0	0
90		11	23
		<u>48</u>	<u>100 %</u>

**TABLE 7.8**  
**MEN'S BASKETBALL REVENUES—**  
**FREQUENCY DISTRIBUTIONS**  
**DIVISION II WITHOUT FOOTBALL**  
 Fiscal Year 1993  
 (Dollar Amounts in Thousands)

More than	Less than	Number	Percentage
0	2	10	21 %
2	4	4	8
4	6	2	4
6	8	3	6
8	10	0	0
10	12	5	10
12	14	2	4
14	16	6	12
16	18	0	0
18		17	35
		<u>49</u>	<u>100 %</u>

**TABLE 7.9**  
**WOMEN'S BASKETBALL REVENUES—**  
**FREQUENCY DISTRIBUTIONS**  
**DIVISION II WITHOUT FOOTBALL**  
 Fiscal Year 1993  
 (Dollar Amounts in Thousands)

More than	Less than	Number	Percentage
0	1	17	35 %
1	2	6	12
2	3	1	2
3	4	2	4
4	5	2	4
5	6	1	2
6	7	2	4
7	8	2	4
8	9	2	4
9		14	29
		<u>49</u>	<u>100 %</u>

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

	1985	1989	1993
<b>Men's Basketball</b>			
Largest Reported .....	287	222	344
Average .....	132	134	150
Percentage of Men's Total .....	32%	26%	37%
<b>Women's Basketball</b>			
Largest Reported .....	336	201	242
Average .....	66	84	96
Percentage of Women's Total .....	39%	28%	37%

**TABLE 7.11**  
**TOTAL EXPENSES—**  
**FREQUENCY DISTRIBUTIONS**  
**DIVISION II WITHOUT FOOTBALL**  
 Fiscal Year 1993  
 (Dollar Amounts in Thousands)

More than	Less than	Number	Percentage
0	200	2	4 %
200	400	3	6
400	600	8	16
600	800	10	21
800	1,000	10	21
1,000	1,200	8	16
1,200	1,400	3	6
1,400	1,600	2	4
1,600	1,800	0	0
1,800		3	6
		<u>49</u>	<u>100 %</u>

**TABLE 7.12**  
**MEN'S TOTAL EXPENSES—**  
**FREQUENCY DISTRIBUTIONS**  
**DIVISION II WITHOUT FOOTBALL**  
 Fiscal Year 1993  
 (Dollar Amounts in Thousands)

More than	Less than	Number	Percentage
0	15	2	4 %
15	30	0	0
30	45	0	0
45	60	0	0
60	75	2	4
75	90	1	2
90	105	0	0
105	120	1	2
120	135	0	0
135		43	88
		<u>49</u>	<u>100 %</u>

**TABLE 7.13**  
**WOMEN'S TOTAL EXPENSES—**  
**FREQUENCY DISTRIBUTIONS**  
**DIVISION II WITHOUT FOOTBALL**  
 Fiscal Year 1993  
 (Dollar Amounts in Thousands)

More than	Less than	Number	Percentage
0	50	2	4 %
50	100	2	4
100	150	4	8
150	200	9	19
200	250	11	23
250	300	6	12
300	350	4	8
350	400	4	8
400	450	4	8
450		3	6
		<u>49</u>	<u>100 %</u>

**TABLE 7.15**  
**MEN'S BASKETBALL**  
**TOTAL EXPENSES—**  
**FREQUENCY DISTRIBUTIONS**  
**DIVISION II WITHOUT FOOTBALL**  
 Fiscal Year 1993  
 (Dollar Amounts in Thousands)

More than	Less than	Number	Percentage
0	30	7	14 %
30	60	4	8
60	90	0	0
90	120	9	19
120	150	4	8
150	180	5	10
180	210	8	17
210	240	5	10
240	270	2	4
270		5	10
		<u>49</u>	<u>100 %</u>

TABLE 7.16  
WOMEN'S BASKETBALL  
TOTAL EXPENSES—  
FREQUENCY DISTRIBUTIONS  
DIVISION II WITHOUT FOOTBALL  
Fiscal Year 1993  
(Dollar Amounts in Thousands)

More than	Less than	Number	Percentage
0	20	7	14 %
20	40	2	4
40	60	6	12
60	80	2	4
80	100	10	21
100	120	9	19
120	140	3	6
140	160	4	8
160	180	1	2
180		5	10
		<u>49</u>	<u>100 %</u>

TABLE 7.17  
REPORTED NET PROFITS AND DEFICITS  
DIVISION II WITHOUT FOOTBALL  
Fiscal Years 1985, 1989 and 1993  
(Dollar Amounts in Thousands)

	1985 Total	----- Men	1989 Women	----- Total	----- Men	1993 Women	----- Total	1993—Excluding Institutional Support
Revenues Exceed Expenses								
Number of Respondents	4	9	2	6	4	3	13	3
Average Profits	25	145	10	29	37	12	60	49
Percentage Reporting Net Profit	16%	29%	6%	18%	8%	6%	27%	7%
Expenses Exceed Revenues								
Number of Respondents	21	21	28	22	40	43	25	45
Average Deficit	256	361	219	560	278	215	444	552
Percentage Reporting Deficit	84%	68%	88%	67%	82%	88%	51%	92%
Revenues Equal Expenses								
Number of Respondents	0	1	2	5	5	3	11	1
Percentage Reporting Break-even	0%	3%	6%	15%	10%	6%	22%	2%

Notes:

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

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

	1985	1989	1993
<b>Revenues Exceed Expenses</b>			
Number of Respondents .....	2	3	5
Average Profit .....	14	23	33
Percentage Reporting Profits .....	9%	10%	10%
<b>Expenses Exceed Revenues</b>			
Number of Respondents .....	21	27	40
Average Deficit .....	81	105	129
Percentage Reporting Deficits .....	91%	90%	82%
<b>Revenues Equal Expenses</b>			
Number of Respondents .....	0	0	4
Percentage Reporting Break-even .....	0%	0%	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 1985, 1989 and 1993  
 (Dollar Amounts in Thousands)

	1985	1989	1993
<b>Revenues Exceed Expenses</b>			
Number of Respondents .....	N/A	N/A	1
Average Profit .....	N/A	N/A	6
Percentage Reporting Profits .....	N/A	N/A	2%
<b>Expenses Exceed Revenues</b>			
Number of Respondents .....	N/A	N/A	43
Average Deficit .....	N/A	N/A	89
Percentage Reporting Deficits .....	N/A	N/A	88%
<b>Revenues Equal Expenses</b>			
Number of Respondents .....	N/A	N/A	5
Percentage Reporting Break-even .....	N/A	N/A	10%

**Notes:**

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

Women's basketball results for 1985 and 1989 are not available.

TABLE 7.21  
TOTAL OPERATING PROFITS AND DEFICITS—  
FREQUENCY DISTRIBUTIONS  
DIVISION II WITHOUT FOOTBALL

Fiscal Year 1993  
(Dollar Amounts in Thousands)

For Those Institutions Reporting Profits				For Those Institutions Reporting Deficits			
More than	Less than	Number	Percentage	More than	Less than	Number	Percentage
0	10	14	59 %	0	75	4	16 %
10	20	2	8	75	150	4	16
20	30	0	0	150	225	3	12
30	40	1	4	225	300	1	4
40	50	1	4	300	375	1	4
50	60	2	8	375	450	1	4
60	70	1	4	450	525	0	0
70	80	0	0	525	600	1	4
80	90	0	0	600	675	3	12
90		3	13	675		7	28
		<u>24</u>	<u>100 %</u>			<u>25</u>	<u>100 %</u>

TABLE 7.22  
MEN'S PROGRAMS OPERATING PROFITS AND DEFICITS—  
FREQUENCY DISTRIBUTIONS  
DIVISION II WITHOUT FOOTBALL

Fiscal Year 1993  
(Dollar Amounts in Thousands)

For Those Institutions Reporting Profits				For Those Institutions Reporting Deficits			
More than	Less than	Number	Percentage	More than	Less than	Number	Percentage
0	3	5	56 %	0	75	7	18 %
3	6	1	11	75	150	2	5
6	9	0	0	150	225	6	15
9	12	0	0	225	300	7	17
12	15	0	0	300	375	10	25
15	18	0	0	375	450	3	8
18	21	0	0	450	525	3	8
21	24	1	11	525	600	0	0
24	27	0	0	600	675	1	2
27		2	22	675		1	2
		<u>9</u>	<u>100 %</u>			<u>40</u>	<u>100 %</u>

**TABLE 7.23**  
**WOMEN'S PROGRAMS OPERATING PROFITS AND DEFICITS—**  
**FREQUENCY DISTRIBUTIONS**  
**DIVISION II WITHOUT FOOTBALL**  
 Fiscal Year 1993  
 (Dollar Amounts in Thousands)

For Those Institutions Reporting Profits				For Those Institutions Reporting Deficits			
More than	Less than	Number	Percentage	More than	Less than	Number	Percentage
0	2	3	50 %	0	50	4	9 %
2	4	1	17	50	100	3	7
4	6	0	0	100	150	7	16
6	8	0	0	150	200	7	16
8	10	0	0	200	250	8	19
10	12	0	0	250	300	3	7
12	14	0	0	300	350	3	7
14	16	1	17	350	400	2	5
16	18	0	0	400	450	4	9
18		1	16	450		2	5
		<u>6</u>	<u>100 %</u>			<u>43</u>	<u>100 %</u>

**TABLE 7.25**  
**MEN'S BASKETBALL**  
**OPERATING PROFITS AND DEFICITS—**  
**FREQUENCY DISTRIBUTIONS**  
**DIVISION II WITHOUT FOOTBALL**  
 Fiscal Year 1993  
 (Dollar Amounts in Thousands)  
 For Those Institutions Reporting Deficits

More than	Less than	Number	Percentage
0	30	6	15 %
30	60	3	7
60	90	1	3
90	120	8	20
120	150	7	18
150	180	6	15
180	210	3	7
210	240	3	7
240	270	1	3
270		2	5
		<u>40</u>	<u>100 %</u>

**TABLE 7.26**  
**WOMEN'S BASKETBALL**  
**OPERATING PROFITS AND DEFICITS—**  
**FREQUENCY DISTRIBUTIONS**  
**DIVISION II WITHOUT FOOTBALL**  
 Fiscal Year 1993  
 (Dollar Amounts in Thousands)  
 For Those Institutions Reporting Deficits

More than	Less than	Number	Percentage
0	20	5	12 %
20	40	2	5
40	60	7	16
60	80	7	16
80	100	9	21
100	120	4	9
120	140	2	5
140	160	2	5
160	180	0	0
180		5	11
		<u>43</u>	<u>100 %</u>

**TABLE 7.27**  
**SOURCES OF REVENUES—PUBLIC, PRIVATE, TOTAL DIVISION**  
**DIVISION II WITHOUT FOOTBALL**

Fiscal Year 1993

(Dollar Amounts in Thousands)

	Public	% of Total	Private	% of Total	Total Division	% of Total
<b>Ticket Sales:</b>						
Public/Faculty/Staff	56	6	5	1	35	5
Students	1	0	0	0	1	0
Total Ticket Sales	57	6	5	1	36	5
<b>Postseason Compensation:</b>						
Bowl Games	0	0	0	0	0	0
Tournaments	3	0	1	0	2	0
Television	0	0	0	0	0	0
NCAA Distributions	6	1	3	1	5	1
Conference Distributions	1	0	0	0	1	0
Other	6	1	0	0	4	1
Total Postseason	16	2	4	1	12	2
Student Activity Fees	269	29	12	3	164	24
Guarantees and Options	10	1	3	1	7	1
Alumni Contributions	44	5	16	4	32	4
Direct Government Support	125	14	0	0	74	11
Institutional Support	269	30	328	85	293	42
<b>Other:</b>						
Concessions	9	1	1	0	6	1
Radio/Television	8	1	0	0	5	1
Special Events	11	1	4	1	8	1
Program Sales/Advertising	9	1	2	1	6	1
Signage/Sponsorship	15	2	3	1	10	1
Sports Camps	36	4	1	0	22	3
Miscellaneous	30	3	9	2	21	3
Total Other	118	13	20	5	78	11
	<u>908</u>	<u>100</u>	<u>388</u>	<u>100</u>	<u>696</u>	<u>100</u>

**Notes:**

Total number of public institutions reporting = 29.

Total number of private institutions reporting = 20.

**TABLE 7.28**  
**OPERATING EXPENSES BY OBJECT OF EXPENDITURE**  
**DIVISION II WITHOUT FOOTBALL**  
 Fiscal Year 1993  
 (Dollar Amounts in Thousands)

	Public	% of Total	Private	% of Total	Total Division	% of Total
Grants-in-Aid						
Men	144	14	183	25	160	17
Women	104	10	136	19	117	13
Administrative	7	1	5	1	6	1
Total	255	25	324	45	283	31
Guarantees and Options						
Men	23	2	3	0	15	2
Women	5	0	0	0	3	0
Administrative	1	0	0	0	0	0
Total	29	2	3	0	18	2
Salaries/Wages/Fringes						
Men	131	13	54	7	100	11
Women	92	9	36	5	69	8
Administrative	139	13	86	12	117	13
Total	362	35	176	24	286	32
Team Travel						
Men	53	5	30	4	44	5
Women	34	3	19	3	28	3
Administrative	10	1	2	0	7	1
Total	97	9	51	7	79	9
Scouting and Recruiting						
Men	6	1	8	1	7	1
Women	3	0	5	1	4	0
Administrative	0	0	2	0	1	0
Total	9	1	15	2	12	1
Equipment/Uniforms/Supplies						
Men	26	2	18	2	23	3
Women	14	1	11	2	13	1
Administrative	13	1	10	1	12	1
Total	53	4	39	5	48	5
Fund-raising						
Men	2	0	5	1	3	0
Women	1	0	2	0	1	0
Administrative	12	1	1	0	7	1
Total	15	1	8	1	11	1
Insurance						
Men	3	0	2	0	2	0
Women	3	0	2	0	2	0
Administrative	15	1	7	1	12	1
Total	21	2	11	1	16	1
Contract Services						
Men	19	2	7	1	14	2
Women	7	1	5	1	6	1
Administrative	11	1	2	0	7	1
Total	37	4	14	2	27	4

	<u>Public</u>	<u>% of Total</u>	<u>Private</u>	<u>% of Total</u>	<u>Total Division</u>	<u>% of Total</u>
Other						
Men	35	3	35	5	35	4
Women	13	1	29	4	19	2
Administrative	100	10	22	3	68	7
Total	148	14	86	12	122	13
Total Operating Expenses						
Men	450	43	344	47	407	44
Women	275	26	247	34	264	29
Administrative	303	29	136	19	235	26
Total	1,028	98	727	99	906	99
Debt Service						
Men	0	0	0	0	0	0
Women	0	0	0	0	0	0
Administrative	7	1	0	0	4	0
Total	7	1	0	0	4	0
Capital Expenditures						
Men	0	0	0	0	0	0
Women	0	0	0	0	0	0
Administrative	11	1	4	1	8	1
Total	11	1	4	1	8	1
Total Expenditures						
Men	450	43	344	47	407	44
Women	276	26	247	34	264	29
Administrative	321	31	140	19	247	27
Total	1,047	100	731	100	918	100

Notes:

Total public institutions reporting = 29.

Total private institutions reporting = 20.

# CHAPTER VIII

## DIVISION III WITH FOOTBALL

TABLE 8.1  
TOTAL REVENUES, EXPENSES AND NET OPERATING RESULTS  
DIVISION III WITH FOOTBALL  
Fiscal Years 1985, 1989 and 1993  
(Dollar Amounts in Thousands)

	1985	1989	1993	Percentage of 1993 Total
Total Revenues				
Men's .....	71	136	79	20%
Women's .....	8	48	31	8%
Nongender .....	N/A	N/A	273	72%
Total Revenues				
Average .....	79	206	383	100%
Largest Reported .....	1,551	1,041	2,173	
Total Expenses				
Men's .....	339	370	357	48%
Women's .....	65	181	172	23%
Nongender .....	N/A	N/A	216	29%
Total Expenses				
Average .....	404	551	745	100%
Largest Reported .....	3,530	1,725	2,010	
Average Profit (Deficit)				
Men's .....	(268)	(234)	(278)	
Women's .....	(57)	(133)	(141)	
Nongender .....	N/A	N/A	57	
Total Profit (Deficit) .....	(325)	(345)	(362)	
Restated Without Institutional Support				
Average Deficit .....	N/A	N/A	(639)	

**Notes:**

For the 1993 reporting year, 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 are 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 deficit has been restated to reflect the deficit that results from the removal of institutional support from total revenues.

**TABLE 8.2**  
**REVENUES AND EXPENSES BY SPORT**  
**DIVISION III WITH FOOTBALL**  
 Fiscal Years 1989 and 1993  
 (Dollar Amounts in Thousands)

	<u>Football</u>	<u>Basketball</u>	<u>Other Sports</u>	<u>Unrelated</u>	<u>Total</u>
<b>Men's Programs Revenues</b>					
1989—Average .....	9	9	7	111	136
Percent of Total .....	11%	11%	5%	73%	100%
1993—Average .....	22	9	27	21	79
Percent of Total .....	28%	11%	34%	27%	100%
<b>Men's Programs Expenses</b>					
1989—Average .....	75	36	104	155	370
Percent of Total .....	21%	10%	29%	40%	100%
1993—Average .....	109	46	166	36	357
Percent of Total .....	31%	13%	46%	10%	100%
<b>Women's Programs Revenues</b>					
1989—Average .....		3	12	55	48
Percent of Total .....		5%	13%	82%	100%
1993—Average .....		4	15	12	31
Percent of Total .....		13%	48%	39%	100%
<b>Women's Programs Expenses</b>					
1989—Average .....		22	69	90	181
Percent of Total .....		13%	41%	46%	100%
1993—Average .....		31	116	25	172
Percent of Total .....		18%	67%	15%	100%

Note: Revenue and expense items not specifically related to a particular sport are reported as unrelated.

**TABLE 8.3**  
**TRENDS IN PROGRAM REVENUES**  
**DIVISION III WITH FOOTBALL**  
 Fiscal Years 1985, 1989 and 1993  
 (Dollar Amounts in Thousands)

	<u>1985</u>	<u>1989</u>	<u>1993</u>
<b>Football</b>			
Largest Reported .....	57	61	413
Average .....	11	9	22
Percentage of Men's Total .....	14%	9%	6%
<b>Men's Basketball</b>			
Largest Reported .....	1,418	188	125
Average .....	32	9	9
Percentage of Men's Total .....	39%	11%	11%
<b>Women's Basketball</b>			
Largest Reported .....	22	28	66
Average .....	4	3	4
Percentage of Women's Total .....	41%	5%	13%

**TABLE 8.4**  
**TOTAL REVENUES—**  
**FREQUENCY DISTRIBUTIONS**  
**DIVISION III WITH FOOTBALL**

Fiscal Year 1993  
(Dollar Amounts in Thousands)

More than	Less than	Number	Percentage
0	200	52	57 %
200	400	4	4
400	600	11	12
600	800	5	6
800	1,000	7	8
1,000	1,200	4	5
1,200	1,400	2	2
1,400	1,600	3	3
1,600	1,800	0	0
1,800		3	3
		<u>91</u>	<u>100 %</u>

**TABLE 8.5**  
**MEN'S TOTAL REVENUES—**  
**FREQUENCY DISTRIBUTIONS**  
**DIVISION III WITH FOOTBALL**

Fiscal Year 1993  
(Dollar Amounts in Thousands)

More than	Less than	Number	Percentage
0	30	69	76 %
30	60	3	4
60	90	2	2
90	120	0	0
120	150	1	1
150	180	1	1
180	210	1	1
210	240	1	1
240	270	1	1
270		12	13
		<u>91</u>	<u>100 %</u>

**TABLE 8.6**  
**WOMEN'S TOTAL REVENUES—**  
**FREQUENCY DISTRIBUTIONS**  
**DIVISION III WITH FOOTBALL**

Fiscal Year 1993  
(Dollar Amounts in Thousands)

More than	Less than	Number	Percentage
0	10	71	78 %
10	20	4	4
20	30	0	0
30	40	1	1
40	50	2	2
50	60	1	1
60	70	0	0
70	80	0	0
80	90	1	1
90		11	12
		<u>91</u>	<u>100 %</u>

**TABLE 8.7**  
**FOOTBALL REVENUES—**  
**FREQUENCY DISTRIBUTIONS**  
**DIVISION III WITH FOOTBALL**

Fiscal Year 1993  
(Dollar Amounts in Thousands)

More than	Less than	Number	Percentage
0	2	21	23 %
2	4	14	15
4	6	8	9
6	8	11	12
8	10	5	6
10	12	5	6
12	14	7	8
14	16	2	2
16	18	2	2
18		16	17
		<u>91</u>	<u>100 %</u>

**TABLE 8.8**  
**MEN'S BASKETBALL REVENUES—**  
**FREQUENCY DISTRIBUTIONS**  
**DIVISION III WITH FOOTBALL**

Fiscal Year 1993  
(Dollar Amounts in Thousands)

More than	Less than	Number	Percentage
0	2	34	38 %
2	4	24	26
4	6	11	12
6	8	5	6
8	10	2	2
10	12	2	2
12	14	0	0
14	16	1	1
16	18	0	0
18		12	13
		<u>91</u>	<u>100 %</u>

**TABLE 8.9**  
**WOMEN'S BASKETBALL REVENUES—**  
**FREQUENCY DISTRIBUTIONS**  
**DIVISION III WITH FOOTBALL**

Fiscal Year 1993  
(Dollar Amounts in Thousands)

More than	Less than	Number	Percentage
0	1	58	64 %
1	2	13	14
2	3	6	7
3	4	2	2
4	5	1	1
5	6	0	0
6	7	0	0
7	8	1	1
8	9	0	0
9		10	11
		<u>91</u>	<u>100 %</u>

**TABLE 8.10**  
**TRENDS IN PROGRAM EXPENSES**  
**DIVISION III WITH FOOTBALL**

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

	1985	1989	1993
<b>Football</b>			
Largest Reported .....	190	254	368
Average .....	62	75	109
Percentage of Men's Total .....	18%	21%	15%
<b>Men's Basketball</b>			
Largest Reported .....	464	233	120
Average .....	52	36	46
Percentage of Men's Total .....	16%	10%	13%
<b>Women's Basketball</b>			
Largest Reported .....	131	117	103
Average .....	16	22	31
Percentage of Women's Total .....	21%	13%	17%

**TABLE 8.11**  
**TOTAL EXPENSES—**  
**FREQUENCY DISTRIBUTIONS**  
**DIVISION III WITH FOOTBALL**  
 Fiscal Year 1993  
 (Dollar Amounts in Thousands)

More than	Less than	Number	Percentage
0	200	4	4 %
200	400	14	16
400	600	18	20
600	800	22	24
800	1,000	15	17
1,000	1,200	4	4
1,200	1,400	5	6
1,400	1,600	4	4
1,600	1,800	1	1
1,800		4	4
		<u>91</u>	<u>100 %</u>

**TABLE 8.12**  
**MEN'S TOTAL EXPENSES—**  
**FREQUENCY DISTRIBUTIONS**  
**DIVISION III WITH FOOTBALL**  
 Fiscal Year 1993  
 (Dollar Amounts in Thousands)

More than	Less than	Number	Percentage
0	30	0	0 %
30	60	2	2
60	90	1	1
90	120	6	7
120	150	4	4
150	180	5	6
180	210	4	4
210	240	7	8
240	270	10	11
270		52	57
		<u>91</u>	<u>100 %</u>

**TABLE 8.13**  
**WOMEN'S TOTAL EXPENSES—**  
**FREQUENCY DISTRIBUTIONS**  
**DIVISION III WITH FOOTBALL**  
 Fiscal Year 1993  
 (Dollar Amounts in Thousands)

More than	Less than	Number	Percentage
0	20	3	3 %
20	40	4	4
40	60	5	5
60	80	6	7
80	100	8	9
100	120	9	10
120	140	7	8
140	160	5	6
160	180	7	8
180		37	40
		<u>91</u>	<u>100 %</u>

**TABLE 8.14**  
**FOOTBALL TOTAL EXPENSES—**  
**FREQUENCY DISTRIBUTIONS**  
**DIVISION III WITH FOOTBALL**  
 Fiscal Year 1993  
 (Dollar Amounts in Thousands)

More than	Less than	Number	Percentage
0	30	4	4 %
30	60	17	19
60	90	15	17
90	120	20	22
120	150	12	13
150	180	13	14
180	210	5	6
210	240	4	4
240	270	0	0
270		1	1
		<u>91</u>	<u>100 %</u>

**TABLE 8.15**  
**MEN'S BASKETBALL**  
**TOTAL EXPENSES—**  
**FREQUENCY DISTRIBUTIONS**  
**DIVISION III WITH FOOTBALL**

Fiscal Year 1993  
(Dollar Amounts in Thousands)

More than	Less than	Number	Percentage
0	10	3	3 %
10	20	13	14
20	30	11	12
30	40	11	12
40	50	13	14
50	60	11	12
60	70	15	17
70	80	5	6
80	90	4	4
90		5	6
		<u>91</u>	<u>100 %</u>

**TABLE 8.16**  
**WOMEN'S BASKETBALL**  
**TOTAL EXPENSES—**  
**FREQUENCY DISTRIBUTIONS**  
**DIVISION III WITH FOOTBALL**

Fiscal Year 1993  
(Dollar Amounts in Thousands)

More than	Less than	Number	Percentage
0	5	6	7 %
5	10	4	4
10	15	8	9
15	20	15	17
20	25	5	5
25	30	11	12
30	35	8	9
35	40	4	4
40	45	9	10
45		21	23
		<u>91</u>	<u>100 %</u>

**TABLE 8.17**  
**REPORTED NET PROFITS AND DEFICITS**  
**DIVISION III WITH FOOTBALL**

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

	1985 Total	1989		1993		1993—Excluding Institutional Support	
		Men	Women	Total	Men	Women	Total
Revenues Exceed Expenses							
Number of Respondents	1	7	0	4	5	11	17
Average Profits	9	97	0	131	17	8	113
Percentage Reporting Net Profit	1%	8%	0%	4%	5%	11%	19%
Expenses Exceed Revenues							
Number of Respondents	86	80	85	80	83	80	60
Average Deficit	343	322	152	470	303	169	589
Percentage Reporting Deficit	98%	92%	100%	89%	92%	81%	66%
Revenues Equal Expenses							
Number of Respondents	1	0	0	6	3	8	14
Percentage Reporting Break-even	1%	0%	0%	7%	3%	8%	15%

**Notes:**

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

**TABLE 8.18**  
**REPORTED NET PROFITS AND DEFICITS—FOOTBALL**  
**DIVISION III WITH FOOTBALL**  
 Fiscal Years 1985, 1989 and 1993  
 (Dollar Amounts in Thousands)

	1985	1989	1993
<b>Revenues Exceed Expenses</b>			
Number of Respondents .....	4	1	6
Average Profit .....	2	27	16
Percentage Reporting Profits .....	5%	1%	8%
<b>Expenses Exceed Revenues</b>			
Number of Respondents .....	79	86	83
Average Deficit .....	56	69	97
Percentage Reporting Deficits .....	95%	99%	90%
<b>Revenues Equal Expenses</b>			
Number of Respondents .....	0	0	2
Percentage Reporting Break-even .....	0%	0%	2%

**Notes:**

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

**TABLE 8.19**  
**REPORTED NET PROFITS AND DEFICITS—MEN'S BASKETBALL**  
**DIVISION III WITH FOOTBALL**  
 Fiscal Years 1985, 1989 and 1993  
 (Dollar Amounts in Thousands)

	1985	1989	1993
<b>Revenues Exceed Expenses</b>			
Number of Respondents .....	6	3	5
Average Profit .....	92	29	21
Percentage Reporting Profits .....	7%	4%	5%
<b>Expenses Exceed Revenues</b>			
Number of Respondents .....	77	82	83
Average Deficit .....	44	32	41
Percentage Reporting Deficits .....	93%	96%	91%
<b>Revenues Equal Expenses</b>			
Number of Respondents .....	0	0	3
Percentage Reporting Break-even .....	0%	0%	4%

**Notes:**

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

**TABLE 8.20**  
**REPORTED NET PROFITS AND DEFICITS—WOMEN'S BASKETBALL**  
**DIVISION III WITH FOOTBALL**  
Fiscal Years 1985, 1989 and 1993  
(Dollar Amounts in Thousands)

	1985	1989	1993
<b>Revenues Exceed Expenses</b>			
Number of Respondents .....	N/A	N/A	2
Average Profit .....	N/A	N/A	3
Percentage Reporting Profits .....	N/A	N/A	2%
<b>Expenses Exceed Revenues</b>			
Number of Respondents .....	N/A	N/A	79
Average Deficit .....	N/A	N/A	31
Percentage Reporting Deficits .....	N/A	N/A	87%
<b>Revenues Equal Expenses</b>			
Number of Respondents .....	N/A	N/A	10
Percentage Reporting Break-even .....	N/A	N/A	11%

**Notes:**

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

Women's basketball results for 1985 and 1989 are not available.

**TABLE 8.21**  
**TOTAL OPERATING PROFITS AND DEFICITS—**  
**FREQUENCY DISTRIBUTIONS**  
**DIVISION III WITH FOOTBALL**  
Fiscal Year 1993  
(Dollar Amounts in Thousands)

For Those Institutions Reporting Profits				For Those Institutions Reporting Deficits			
More than	Less than	Number	Percentage	More than	Less than	Number	Percentage
0	15	20	64 %	0	100	4	7 %
15	30	0	0	100	200	3	5
30	45	2	7	200	300	8	13
45	60	1	3	300	400	8	13
60	75	1	3	400	500	6	10
75	90	0	0	500	600	5	8
90	105	2	7	600	700	6	10
105	120	1	3	700	800	6	10
120	135	0	0	800	900	4	7
135		4	13	900		10	17
		<u>31</u>	<u>100 %</u>			<u>60</u>	<u>100 %</u>

**TABLE 8.22**  
**MEN'S PROGRAMS OPERATING PROFITS AND DEFICITS—**  
**FREQUENCY DISTRIBUTIONS**  
**DIVISION III WITH FOOTBALL**

Fiscal Year 1993  
(Dollar Amounts in Thousands)

For Those Institutions Reporting Profits				For Those Institutions Reporting Deficits			
More than	Less than	Number	Percentage	More than	Less than	Number	Percentage
0	3	3	38 %	0	50	5	6 %
3	6	1	13	50	100	5	6
6	9	0	0	100	150	7	8
9	12	0	0	150	200	10	12
12	15	0	0	200	250	16	19
15	18	1	13	250	300	4	5
18	21	1	12	300	350	8	10
21	24	1	12	350	400	6	7
24	27	1	12	400	450	5	6
27		0	0	450		17	21
		<u>8</u>	<u>100 %</u>			<u>83</u>	<u>100 %</u>

**TABLE 8.23**  
**WOMEN'S PROGRAMS OPERATING PROFITS AND DEFICITS—**  
**FREQUENCY DISTRIBUTIONS**  
**DIVISION III WITH FOOTBALL**

Fiscal Year 1993  
(Dollar Amounts in Thousands)

For Those Institutions Reporting Profits				For Those Institutions Reporting Deficits			
More than	Less than	Number	Percentage	More than	Less than	Number	Percentage
0	2	8	73 %	0	30	3	4 %
2	4	0	0	30	60	8	10
4	6	1	9	60	90	11	14
6	8	0	0	90	120	10	13
8	10	0	0	120	150	9	11
10	12	2	18	150	180	9	11
12	14	0	0	180	210	7	9
14	16	0	0	210	240	4	5
16	18	0	0	240	270	9	11
18		0	0	270		10	12
		<u>11</u>	<u>100 %</u>			<u>80</u>	<u>100 %</u>

**TABLE 8.24**  
**FOOTBALL OPERATING**  
**PROFITS AND DEFICITS—**  
**FREQUENCY DISTRIBUTIONS**  
**DIVISION III WITH FOOTBALL**

Fiscal Year 1993  
(Dollar Amounts in Thousands)

For Those Institutions Reporting Deficits

More than	Less than	Number	Percentage
0	20	3	4 %
20	40	9	11
40	60	13	16
60	80	9	11
80	100	7	8
100	120	16	19
120	140	6	7
140	160	10	12
160	180	4	5
180		6	7
		<u>83</u>	<u>100 %</u>

**TABLE 8.25**  
**MEN'S BASKETBALL OPERATING**  
**PROFITS AND DEFICITS—**  
**FREQUENCY DISTRIBUTIONS**  
**DIVISION III WITH FOOTBALL**

Fiscal Year 1993  
(Dollar Amounts in Thousands)

For Those Institutions Reporting Deficits

More than	Less than	Number	Percentage
0	10	7	8 %
10	20	11	13
20	30	15	18
30	40	9	11
40	50	9	11
50	60	13	16
60	70	8	10
70	80	2	2
80	90	6	7
90		3	4
		<u>83</u>	<u>100 %</u>

**TABLE 8.26**  
**WOMEN'S BASKETBALL**  
**OPERATING PROFITS AND DEFICITS—**  
**FREQUENCY DISTRIBUTIONS**  
**DIVISION III WITH FOOTBALL**

Fiscal Year 1993  
(Dollar Amounts in Thousands)

For Those Institutions Reporting Deficits

More than	Less than	Number	Percentage
0	10	8	10 %
10	20	20	25
20	30	15	19
30	40	11	14
40	50	13	16
50	60	7	9
60	70	1	1
70	80	2	3
80	90	0	0
90		2	3
		<u>79</u>	<u>100 %</u>

**TABLE 8.27**  
**SOURCES OF REVENUES—PUBLIC, PRIVATE, TOTAL DIVISION**  
**DIVISION III WITH FOOTBALL**  
**Fiscal Year 1993**  
**(Dollar Amounts in Thousands)**

	Public	% of Total	Private	% of Total	Total Division	% of Total
<b>Ticket Sales:</b>						
Public/Faculty/Staff	21	3	12	4	14	4
Students	4	1	1	0	2	1
Total Ticket Sales	25	4	13	4	16	5
<b>Postseason Compensation:</b>						
Bowl Games	0	0	0	0	0	0
Tournaments	0	0	0	0	0	0
Television	0	0	0	0	0	0
NCAA Distributions	8	1	3	1	4	1
Conference Distributions	1	0	0	0	0	0
Other	0	0	0	0	0	0
Total Postseason	9	1	3	1	4	1
Student Activity Fees	221	32	7	2	47	12
Guarantees and Options	1	0	1	0	1	0
Alumni Contributions	39	6	11	4	16	4
Direct Government Support	54	8	0	0	10	3
Institutional Support	284	42	267	86	270	71
<b>Other:</b>						
Concessions	3	0	1	0	1	0
Radio/television	1	0	0	0	0	0
Special events	5	1	0	0	1	0
Program sales/advertising	4	1	2	1	2	1
Signage/sponsorship	0	0	0	0	0	0
Sports camps	24	4	2	1	6	2
Miscellaneous	10	1	3	1	4	1
Total Other	47	7	8	3	14	4
	680	100	310	100	378	100

**Notes:**

Total number of public institutions reporting = 17.  
Total number of private institutions reporting = 73.

**TABLE 8.28**  
**OPERATING EXPENSES BY OBJECT OF EXPENDITURE**  
**DIVISION III WITH FOOTBALL**

Fiscal Year 1993  
(Dollar Amounts in Thousands)

	Public	% of Total	Private	% of Total	Total Division	% of Total
Grants-in-Aid						
Men	0	0	13	2	10	1
Women	0	0	0	0	0	0
Administrative	0	0	0	0	0	0
Total	0	0	13	2	10	1
Guarantees and Options						
Men	1	0	2	0	2	0
Women	0	0	1	0	1	0
Administrative	1	0	1	0	1	0
Total	2	0	4	0	4	0
Salaries/Wages/Fringes						
Men	146	19	175	23	170	22
Women	86	11	79	10	80	10
Administrative	144	19	132	17	134	17
Total	376	49	386	50	384	49
Team Travel						
Men	59	8	53	7	54	7
Women	36	5	30	4	31	4
Administrative	2	0	5	1	4	1
Total	97	13	88	12	89	12
Scouting and Recruiting						
Men	10	1	11	1	11	1
Women	5	1	4	1	4	1
Administrative	0	0	3	0	3	0
Total	15	2	18	2	18	2
Equipment/Uniforms/Supplies						
Men	38	5	43	6	42	5
Women	18	2	17	2	17	2
Administrative	11	1	14	2	13	2
Total	67	9	74	10	72	9
Fund-raising						
Men	13	2	0	0	3	0
Women	5	1	0	0	1	0
Administrative	6	1	2	0	3	0
Total	24	4	2	0	7	0
Insurance						
Men	3	0	4	1	4	1
Women	3	0	3	0	3	0
Administrative	10	1	9	1	9	1
Total	16	1	16	2	16	2
Contract Services						
Men	21	3	14	2	15	2
Women	10	1	7	1	8	1
Administrative	9	1	5	1	6	1
Total	40	5	26	4	29	4

	<u>Public</u>	<u>% of Total</u>	<u>Private</u>	<u>% of Total</u>	<u>Total Division</u>	<u>% of Total</u>
Other						
Men	37	5	43	6	42	5
Women	21	3	21	3	21	3
Administrative	50	7	58	8	57	7
Total	<u>108</u>	<u>15</u>	<u>122</u>	<u>17</u>	<u>120</u>	<u>15</u>
Total Operating Expenses						
Men	329	44	358	46	353	46
Women	183	24	161	21	165	22
Administrative	233	31	229	30	230	30
Total	<u>745</u>	<u>99</u>	<u>748</u>	<u>97</u>	<u>748</u>	<u>98</u>
Debt Service						
Men	0	0	0	0	0	0
Women	0	0	0	0	0	0
Administrative	0	0	14	2	11	1
Total	<u>0</u>	<u>0</u>	<u>14</u>	<u>2</u>	<u>11</u>	<u>1</u>
Capital Expenditures						
Men	0	0	3	0	2	0
Women	0	0	1	0	1	0
Administrative	0	0	5	1	4	1
Total	<u>0</u>	<u>0</u>	<u>9</u>	<u>1</u>	<u>7</u>	<u>1</u>
Total Expenditures						
Men	335	45	360	47	355	46
Women	183	24	163	21	166	22
Administrative	233	31	248	32	245	32
Total	<u>751</u>	<u>100</u>	<u>771</u>	<u>100</u>	<u>766</u>	<u>100</u>

Notes:

Total public institutions reporting = 17.

Total private institutions reporting = 73.

# CHAPTER IX

## DIVISION III WITHOUT FOOTBALL

TABLE 9.1  
TOTAL REVENUES, EXPENSES AND NET OPERATING RESULTS  
DIVISION III WITHOUT FOOTBALL  
Fiscal Years 1985, 1989 and 1993  
(Dollar Amounts in Thousands)

	1985	1989	1993	Percentage of 1993 Total
Total Revenues				
Men's .....	95	97	29	14%
Women's .....	12	62	41	19%
Nongender .....	N/A	N/A	143	67%
Total Revenues				
Average .....	107	145	213	100%
Largest Reported .....	599	712	1,709	
Total Expenses				
Men's .....	154	179	111	32%
Women's .....	37	133	143	41%
Nongender .....	N/A	N/A	98	27%
Total Expenses				
Average .....	191	312	352	100%
Largest Reported .....	890	937	1,446	
Average Profit (Deficit)				
Men's .....	(59)	(82)	(82)	
Women's .....	(25)	(71)	(102)	
Nongender .....	N/A	N/A	45	
Total Profit (Deficit) .....	(84)	(167)	(139)	
Restated Without Institutional Support				
Average Deficit .....	N/A	N/A	(259)	

**Notes:**

For the 1993 reporting year, 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 are 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 deficit has been restated to reflect the deficit that results from the removal of institutional support from total revenues.

**TABLE 9.2**  
**REVENUES AND EXPENSES BY SPORT**  
**DIVISION III WITHOUT FOOTBALL**  
 Fiscal Years 1989 and 1993  
 (Dollar Amounts in Thousands)

	<u>Basketball</u>	<u>Other Sports</u>	<u>Unrelated</u>	<u>Total</u>
<b>Men's Programs Revenues</b>				
1989—Average . . . . .	3	11	83	97
Percent of Total . . . . .	3%	11%	86%	100%
1993—Average . . . . .	7	19	3	29
Percent of Total . . . . .	24%	66%	10%	100%
<b>Men's Programs Expenses</b>				
1989—Average . . . . .	25	91	63	179
Percent of Total . . . . .	14%	51%	35%	100%
1993—Average . . . . .	23	70	18	111
Percent of Total . . . . .	21%	63%	16%	100%
<b>Women's Programs Revenues</b>				
1989—Average . . . . .	2	8	52	62
Percent of Total . . . . .	3%	13%	84%	100%
1993—Average . . . . .	5	15	21	41
Percent of Total . . . . .	12%	37%	51%	100%
<b>Women's Programs Expenses</b>				
1989—Average . . . . .	18	58	57	133
Percent of Total . . . . .	13%	44%	43%	100%
1993—Average . . . . .	21	96	26	143
Percent of Total . . . . .	15%	67%	18%	100%

Note: Revenue and expense items not specifically related to a particular sport are reported as unrelated.

**TABLE 9.3**  
**TRENDS IN PROGRAM REVENUES**  
**DIVISION III WITHOUT FOOTBALL**  
 Fiscal Years 1985, 1989 and 1993  
 (Dollar Amounts in Thousands)

	<u>1985</u>	<u>1989</u>	<u>1993</u>
<b>Men's Basketball</b>			
Largest Reported . . . . .	287	18	92
Average . . . . .	22	3	7
Percentage of Men's Total . . . . .	26%	3%	24%
<b>Women's Basketball</b>			
Largest Reported . . . . .	52	8	61
Average . . . . .	9	2	5
Percentage of Women's Total . . . . .	75%	2%	12%

**TABLE 9.4**  
**TOTAL REVENUES—**  
**FREQUENCY DISTRIBUTIONS**  
**DIVISION III WITHOUT FOOTBALL**  
 Fiscal Year 1993  
 (Dollar Amounts in Thousands)

More than	Less than	Number	Percentage
0	150	48	66 %
150	300	6	8
300	450	7	10
450	600	4	6
600	750	3	4
750	900	1	1
900	1,050	2	3
1,050	1,200	0	0
1,200	1,350	1	1
1,350		1	1
		<u>73</u>	<u>100 %</u>

**TABLE 9.5**  
**MEN'S TOTAL REVENUES—**  
**FREQUENCY DISTRIBUTIONS**  
**DIVISION III WITHOUT FOOTBALL**  
 Fiscal Year 1993  
 (Dollar Amounts in Thousands)

More than	Less than	Number	Percentage
0	10	56	77 %
10	20	2	3
20	30	1	1
30	40	3	4
40	50	0	0
50	60	2	3
60	70	1	1
70	80	0	0
80	90	1	1
90		7	10
		<u>73</u>	<u>100 %</u>

**TABLE 9.6**  
**WOMEN'S TOTAL REVENUES—**  
**FREQUENCY DISTRIBUTIONS**  
**DIVISION III WITHOUT FOOTBALL**  
 Fiscal Year 1993  
 (Dollar Amounts in Thousands)

More than	Less than	Number	Percentage
0	5	54	74 %
5	10	1	1
10	15	1	2
15	20	0	0
20	25	2	2
25	30	0	0
30	35	1	2
35	40	0	0
40	45	1	1
45		13	18
		<u>73</u>	<u>100 %</u>

**TABLE 9.8**  
**MEN'S BASKETBALL REVENUES—**  
**FREQUENCY DISTRIBUTIONS**  
**DIVISION III WITHOUT FOOTBALL**  
 Fiscal Year 1993  
 (Dollar Amounts in Thousands)

More than	Less than	Number	Percentage
0	1	42	69 %
1	2	8	13
2	3	4	6
3	4	2	3
4	5	3	5
5	6	1	2
6	7	0	0
7	8	0	0
8	9	0	0
9		1	2
		<u>61</u>	<u>100 %</u>

TABLE 9.9  
WOMEN'S BASKETBALL REVENUES—  
FREQUENCY DISTRIBUTIONS  
DIVISION III WITHOUT FOOTBALL  
Fiscal Year 1993  
(Dollar Amounts in Thousands)

More than	Less than	Number	Percentage
0	1	52	71 %
1	2	5	7
2	3	2	3
3	4	0	0
4	5	0	0
5	6	0	0
6	7	0	0
7	8	2	3
8	9	2	3
9		10	13
		73	100 %

TABLE 9.10  
TRENDS IN PROGRAM EXPENSES  
DIVISION III WITHOUT FOOTBALL  
Fiscal Years 1985, 1989 and 1993  
(Dollar Amounts in Thousands)

	1985	1989	1993
Men's Basketball			
Largest Reported .....	80	76	93
Average .....	25	25	23
Percentage of Men's Total .....	18%	14%	21%
Women's Basketball			
Largest Reported .....	55	51	82
Average .....	11	18	21
Percentage of Women's Total .....	29%	12%	15%

**TABLE 9.11**  
**TOTAL EXPENSES—**  
**FREQUENCY DISTRIBUTIONS**  
**DIVISION III WITHOUT FOOTBALL**  
 Fiscal Year 1993  
 (Dollar Amounts in Thousands)

More than	Less than	Number	Percentage
0	150	24	33 %
150	300	18	25
300	450	11	15
450	600	6	8
600	750	4	6
750	900	5	7
900	1,050	2	3
1,050	1,200	1	1
1,200	1,350	1	1
1,350		1	1
		<u>73</u>	<u>100 %</u>

**TABLE 9.12**  
**MEN'S TOTAL EXPENSES—**  
**FREQUENCY DISTRIBUTIONS**  
**DIVISION III WITHOUT FOOTBALL**  
 Fiscal Year 1993  
 (Dollar Amounts in Thousands)

More than	Less than	Number	Percentage
0	10	17	23 %
10	20	0	0
20	30	2	3
30	40	2	3
40	50	4	6
50	60	5	7
60	70	6	8
70	80	3	4
80	90	2	3
90		<u>32</u>	<u>43</u>
		<u>73</u>	<u>100 %</u>

**TABLE 9.13**  
**WOMEN'S TOTAL EXPENSES—**  
**FREQUENCY DISTRIBUTIONS**  
**DIVISION III WITHOUT FOOTBALL**  
 Fiscal Year 1993  
 (Dollar Amounts in Thousands)

More than	Less than	Number	Percentage
0	20	2	3 %
20	40	7	10
40	60	18	25
60	80	11	15
80	100	5	7
100	120	6	8
120	140	1	1
140	160	3	4
160	180	4	5
180		<u>16</u>	<u>22</u>
		<u>73</u>	<u>100 %</u>

**TABLE 9.15**  
**MEN'S BASKETBALL**  
**TOTAL EXPENSES—**  
**FREQUENCY DISTRIBUTIONS**  
**DIVISION III WITHOUT FOOTBALL**  
 Fiscal Year 1993  
 (Dollar Amounts in Thousands)

More than	Less than	Number	Percentage
0	5	19	26 %
5	10	2	3
10	15	16	22
15	20	5	7
20	25	6	8
25	30	5	7
30	35	3	4
35	40	1	1
40	45	1	1
45		<u>15</u>	<u>21</u>
		<u>73</u>	<u>100 %</u>

**TABLE 9.16**  
**WOMEN'S BASKETBALL**  
**TOTAL EXPENSES—**  
**FREQUENCY DISTRIBUTIONS**  
**DIVISION III WITHOUT FOOTBALL**

Fiscal Year 1993  
(Dollar Amounts in Thousands)

More than	Less than	Number	Percentage
0	5	11	15 %
5	10	9	12
10	15	18	25
15	20	8	11
20	25	6	8
25	30	5	7
30	35	1	1
35	40	2	3
40	45	1	1
45		12	17
		<u>73</u>	<u>100 %</u>

**TABLE 9.17**  
**REPORTED NET PROFITS AND DEFICITS**  
**DIVISION III WITHOUT FOOTBALL**

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

	1985 Total	----- Men	1989 Women	----- Total	----- Men	1993 Women	----- Total	1993—Excluding Institutional Support
Revenues Exceed Expenses								
Number of Respondents	5	6	2	5	5	4	7	2
Average Profits	87	62	8	24	14	4	79	12
Percentage Reporting Net Profit	8%	14%	4%	9%	7%	5%	10%	2%
Expenses Exceed Revenues								
Number of Respondents	56	37	46	43	50	61	46	69
Average Deficit	109	158	120	231	121	123	233	276
Percentage Reporting Deficit	89%	86%	94%	80%	68%	84%	63%	95%
Revenues Equal Expenses								
Number of Respondents	2	0	1	6	18	8	20	2
Percentage Reporting Break-even	3%	0%	2%	11%	25%	11%	27%	3%

**Notes:**

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

**TABLE 9.19**  
**REPORTED NET PROFITS AND DEFICITS—MEN'S BASKETBALL**  
**DIVISION III WITHOUT FOOTBALL**  
 Fiscal Years 1985, 1989 and 1993  
 (Dollar Amounts in Thousands)

	1985	1989	1993
Revenues Exceed Expenses			
Number of Respondents .....	7	1	5
Average Profit .....	54	1	8
Percentage Reporting Profits .....	16%	2%	7%
Expenses Exceed Revenues			
Number of Respondents .....	37	41	46
Average Deficit .....	20	24	26
Percentage Reporting Deficits .....	84%	98%	63%
Revenues Equal Expenses			
Number of Respondents .....	0	0	22
Percentage Reporting Break-even .....	0%	0%	30%

**Notes:**

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

**TABLE 9.20**  
**REPORTED NET PROFITS AND DEFICITS—WOMEN'S BASKETBALL**  
**DIVISION III WITHOUT FOOTBALL**  
 Fiscal Years 1985, 1989 and 1993  
 (Dollar Amounts in Thousands)

	1985	1989	1993
Revenues Exceed Expenses			
Number of Respondents .....	N/A	N/A	5
Average Profit .....	N/A	N/A	2
Percentage Reporting Profits .....	N/A	N/A	7%
Expenses Exceed Revenues			
Number of Respondents .....	N/A	N/A	51
Average Deficit .....	N/A	N/A	24
Percentage Reporting Deficits .....	N/A	N/A	70%
Revenues Equal Expenses			
Number of Respondents .....	N/A	N/A	17
Percentage Reporting Break-even .....	N/A	N/A	23%

**Notes:**

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

Women's basketball results for 1985 and 1989 are not available.

**TABLE 9.21**  
**TOTAL OPERATING PROFITS AND DEFICITS—**  
**FREQUENCY DISTRIBUTIONS**  
**DIVISION III WITHOUT FOOTBALL**

Fiscal Year 1993  
(Dollar Amounts in Thousands)

For Those Institutions Reporting Profits				For Those Institutions Reporting Deficits			
More than	Less than	Number	Percentage	More than	Less than	Number	Percentage
0	2	20	74 %	0	50	7	15 %
2	4	0	0	50	100	6	13
4	6	0	0	100	150	10	22
6	8	0	0	150	200	7	15
8	10	0	0	200	250	2	4
10	12	1	4	250	300	1	2
12	14	0	0	300	350	4	9
14	16	1	4	350	400	3	7
16	18	0	0	400	450	0	0
18		5	18	450		6	13
		<u>27</u>	<u>100 %</u>			<u>46</u>	<u>100 %</u>

**TABLE 9.22**  
**MEN'S PROGRAMS OPERATING PROFITS AND DEFICITS—**  
**FREQUENCY DISTRIBUTIONS**  
**DIVISION III WITHOUT FOOTBALL**

Fiscal Year 1993  
(Dollar Amounts in Thousands)

For Those Institutions Reporting Profits				For Those Institutions Reporting Deficits			
More than	Less than	Number	Percentage	More than	Less than	Number	Percentage
0	1	18	79 %	0	25	4	8 %
1	2	0	0	25	50	8	16
2	3	1	4	50	75	13	26
3	4	0	0	75	100	3	6
4	5	0	0	100	125	6	12
5	6	0	0	125	150	2	4
6	7	0	0	150	175	2	4
7	8	0	0	175	200	2	4
8	9	1	4	200	225	5	10
9		3	13	225		5	10
		<u>23</u>	<u>100 %</u>			<u>50</u>	<u>100 %</u>

**TABLE 9.23**  
**WOMEN'S PROGRAMS OPERATING PROFITS AND DEFICITS—**  
**FREQUENCY DISTRIBUTIONS**  
**DIVISION III WITHOUT FOOTBALL**  
 Fiscal Year 1993  
 (Dollar Amounts in Thousands)

For Those Institutions Reporting Profits				For Those Institutions Reporting Deficits			
More than	Less than	Number	Percentage	More than	Less than	Number	Percentage
0	1	8	67 %	0	25	6	10 %
1	2	1	9	25	50	14	23
2	3	1	8	50	75	13	21
3	4	1	8	75	100	6	10
4	5	0	0	100	125	4	7
5	6	0	0	125	150	1	1
6	7	0	0	150	175	5	8
7	8	0	0	175	200	3	5
8	9	0	0	200	225	3	5
9		1	8	225		6	10
		<u>12</u>	<u>100 %</u>			<u>61</u>	<u>100 %</u>

**TABLE 9.25**  
**MEN'S BASKETBALL**  
**OPERATING PROFITS AND DEFICITS—**  
**FREQUENCY DISTRIBUTIONS**  
**DIVISION III WITHOUT FOOTBALL**  
 Fiscal Year 1993  
 (Dollar Amounts in Thousands)

For Those Institutions Reporting Deficits			
More than	Less than	Number	Percentage
0	10	8	17 %
10	20	18	39
20	30	9	20
30	40	0	0
40	50	3	7
50	60	4	9
60	70	0	0
70	80	2	4
80	90	1	2
90		1	2
		<u>46</u>	<u>100 %</u>

**TABLE 9.26**  
**WOMEN'S BASKETBALL**  
**OPERATING PROFITS AND DEFICITS—**  
**FREQUENCY DISTRIBUTIONS**  
**DIVISION III WITHOUT FOOTBALL**  
 Fiscal Year 1993  
 (Dollar Amounts in Thousands)

For Those Institutions Reporting Deficits			
More than	Less than	Number	Percentage
0	5	2	4 %
5	10	7	14
10	15	14	27
15	20	7	14
20	25	7	14
25	30	2	4
30	35	0	0
35	40	2	4
40	45	1	2
45		9	17
		<u>51</u>	<u>100 %</u>

TABLE 9.27  
SOURCES OF REVENUES—PUBLIC, PRIVATE, TOTAL DIVISION  
DIVISION III WITHOUT FOOTBALL

Fiscal Year 1993

(Dollar Amounts in Thousands)

	Public	% of Total	Private	% of Total	Total Division	% of Total
Ticket Sales:						
Public/Faculty/Staff	3	1	1	1	2	1
Students	1	0	0	0	0	0
Total Ticket Sales	4	1	1	1	2	1
Postseason Compensation:						
Bowl Games	0	0	0	0	0	0
Tournaments	0	0	0	0	0	0
Television	0	0	0	0	0	0
NCAA Distributions	1	0	1	1	1	1
Conference Distributions	0	0	0	0	0	0
Other	19	5	0	0	5	2
Total Postseason	20	5	1	1	6	3
Student Activity Fees	171	47	31	20	68	32
Guarantees and Options	1	0	1	1	1	0
Alumni Contributions	9	2	4	2	6	4
Direct Government Support	4	1	0	0	1	0
Institutional Support	146	40	112	70	121	57
Other:						
Concessions	1	0	1	1	1	0
Radio/Television	0	0	0	0	0	0
Special Events	2	1	1	1	1	0
Program Sales/Advertising	3	1	0	0	1	0
Signage/Sponsorship	0	0	0	0	0	0
Sports Camps	1	0	1	1	1	0
Miscellaneous	6	2	5	2	5	3
Total Other	13	4	8	5	9	3
	368	100	158	100	214	100

Notes:

Total number of public institutions reporting = 19.

Total number of private institutions reporting = 54.

**TABLE 9.28**  
**OPERATING EXPENSES BY OBJECT OF EXPENDITURE**  
**DIVISION III WITHOUT FOOTBALL**

Fiscal Year 1993

(Dollar Amounts in Thousands)

	Public	% of Total	Private	% of Total	Total Division	% of Total
Grants-in-Aid						
Men	0	0	0	0	0	0
Women	0	0	0	0	0	0
Administrative	0	0	0	0	0	0
Total	0	0	0	0	0	0
Guarantees and Options						
Men	0	0	0	0	0	0
Women	0	0	0	0	0	0
Administrative	0	0	0	0	0	0
Total	0	0	0	0	0	0
Salaries/Wages/Fringes						
Men	59	14	43	13	47	13
Women	45	11	74	22	66	19
Administrative	96	23	69	21	76	21
Total	200	48	186	56	189	53
Team Travel						
Men	27	7	22	7	23	6
Women	21	5	25	8	24	7
Administrative	4	1	2	1	2	1
Total	52	13	49	16	49	14
Scouting and Recruiting						
Men	5	1	3	1	3	1
Women	4	1	3	1	3	1
Administrative	1	0	0	0	1	0
Total	10	2	6	2	7	2
Equipment/Uniforms/Supplies						
Men	18	4	14	4	15	4
Women	11	3	17	5	15	4
Administrative	8	2	4	1	5	1
Total	37	9	35	10	35	9
Fund-raising						
Men	2	0	0	0	1	0
Women	1	0	0	0	0	0
Administrative	3	1	1	0	1	0
Total	6	1	1	0	2	0
Insurance						
Men	1	0	2	1	2	1
Women	1	0	2	1	2	1
Administrative	3	1	2	1	2	1
Total	5	1	6	3	6	3
Contract Services						
Men	5	1	5	2	5	1
Women	4	1	7	2	6	2
Administrative	8	2	4	1	5	1
Total	17	4	16	5	16	4

	<u>Public</u>	<u>% of Total</u>	<u>Private</u>	<u>% of Total</u>	<u>Total Division</u>	<u>% of Total</u>
Other						
Men	19	5	7	2	10	3
Women	15	4	9	3	11	3
Administrative	54	13	18	5	27	8
Total	88	22	34	10	48	14
Total Operating Expenses						
Men	136	33	96	29	107	30
Women	102	25	135	41	126	36
Administrative	176	42	100	30	120	34
Total	414	100	331	100	353	100
Debt Service						
Men	0	0	0	0	0	0
Women	0	0	0	0	0	0
Administrative	0	0	0	0	0	0
Total	0	0	0	0	0	0
Capital Expenditures						
Men	0	0	0	0	0	0
Women	0	0	1	0	1	0
Administrative	0	0	0	0	0	0
Total	0	0	1	0	1	0
Total Expenditures						
Men	136	33	97	29	107	30
Women	102	25	136	41	127	36
Administrative	176	42	100	30	120	34
Total	414	100	333	100	354	100

Notes:

Total public institutions reporting = 19.  
Total private institutions reporting = 54.

# CHAPTER X

## FISCAL OBJECTIVES AND POLICIES

### Factors Leading to Increased Operating Expenses

(Fiscal Year 1993)

Respondents were asked to identify factors that have led to an increase in operating expenses during the four-year period since the last revenue and expenses survey. They were asked to select from a list of 16 possible items, marking each one that was deemed a significant contributing factor. They were not asked to rank the factors. Table 10.1 presents the factors and the percentage of respondents who selected each as a contributing factor.

**TABLE 10.1**  
**FACTORS LEADING TO INCREASED OPERATING EXPENSES**  
Fiscal Year 1993

Causes of Increased Expenses	Percent of Respondents							All
	I-A	I-AA	I-AAA	II-With	II-W/O	III-With	III-W/O	
<b>Men's Programs:</b>								
Increased squad size	6	20	15	24	22	40	23	22
Addition of new sport	2	9	28	19	24	16	21	16
Increased number of coaches	11	15	30	28	24	38	23	24
Increased number of grants	13	34	43	29	45	0	0	20
Increased recruiting costs	45	45	49	42	41	36	22	39
<b>Women's Programs</b>								
Increased squad size	24	31	30	31	29	42	32	31
Addition of new sport	39	54	68	36	41	64	36	46
Increased number of coaches	47	64	70	50	37	58	37	52
Increased number of grants	53	69	81	58	53	0	0	41
Increased recruiting costs	66	58	64	46	45	40	29	49
<b>Nongender Related:</b>								
Increased cost of grant	91	85	94	75	76	2	0	57
Increased salaries	64	51	64	51	53	44	45	53
Increased air fares	62	46	55	18	16	9	4	30
Expansion of facilities	47	24	49	16	24	27	22	30
Noncoaching personnel	34	32	55	26	39	22	29	32
Other	13	22	19	21	22	28	23	21

After selecting the factors contributing to increased expenses, respondents were asked to give their opinion concerning the seriousness of the problem of rising expenses. They were to mark only one of the following statements:

The problem is serious and methods are needed to control major expenses and eliminate unnecessary costs.

The problem is not a major concern because revenues have also increased in the past few years.

The problem is not a major concern because revenues derived from intercollegiate athletics are not intended to cover all operating costs anyway.

The problem is not serious and is explained adequately by reference to general inflationary trends alone.

Table 10.2 reflects the percentage of respondents selecting each respective statement. Comparative percentages are shown from the 1985 and 1989 surveys.

**TABLE 10.2**  
**SERIOUSNESS OF INCREASED COSTS—ALL DIVISIONS**

Fiscal Years 1985, 1989 and 1993

	Percent of Respondents							All
	I-A	I-AA	I-AAA	II-With	II-W/O	III-With	III-W/O	
Serious/Control methods are needed								
1993 survey	86	75	81	63	47	34	30	58
1989 survey	88	82	70	53	55	24	13	
1985 survey	92	88	77	57	46	49	31	
Not of major concern/ Revenues have also increased								
1993 survey	6	0	6	3	6	4	4	4
1989 survey	5	11	7	3	0	4	0	
1985 survey	3	9	0	0	4	0	4	
Not a major concern/ Deficits are expected								
1993 survey	0	11	9	23	22	24	15	15
1989 survey	5	7	21	33	27	41	34	
1985 survey	3	2	20	27	29	34	35	
Not serious/Explained by inflation								
1993 survey	5	6	4	11	24	33	48	19
1989 survey	2	0	5	8	15	32	47	
1985 survey	2	1	3	16	21	17	30	

## Fiscal Objectives of Intercollegiate Athletics

(Fiscal Year 1993)

Fiscal objectives and expectations of intercollegiate athletics vary among institutions and among divisions. In Part I of the questionnaire, respondents were asked to identify the fiscal objective of athletics at their institutions by selecting from the following five statements:

To earn a profit in order to expand the athletics program.

To earn a profit in order to support nonathletics activities sponsored by the institution.

To earn sufficient revenues to cover the expenses of the athletics program.

To earn as much revenue as possible with any deficit in athletics covered by general operating funds of the institution.

None of these. Our institution relies upon general operating funds to support a broad-based athletics program.

Table 10.3 reflects the percentage of respondents selecting each of these statements. Comparative percentages are shown for the 1985 and 1989 surveys.

**TABLE 10.3**  
**FISCAL OBJECTIVES OF ATHLETICS PROGRAMS—ALL DIVISIONS**  
 Fiscal Years 1985, 1989 and 1993

	Percent of Respondents							
	<u>I-A</u>	<u>I-AA</u>	<u>I-AAA</u>	<u>II-With</u>	<u>II-W/O</u>	<u>III-With</u>	<u>III-W/O</u>	<u>All</u>
Earn profits/ Expand athletics programs								
1993 survey	14	3	0	0	0	0	0	3
1989 survey	17	7	4	5	9	0	2	
1985 survey	17	9	9	8	4	0	1	
Earn profits/ Expand nonathletics programs								
1993 survey	2	0	0	0	0	0	0	0
1989 survey	1	0	2	0	0	0	0	
1985 survey	1	1	0	3	4	0	0	
Cover athletics expenses								
1993 survey	71	28	32	19	16	4	1	25
1989 survey	70	42	38	18	15	3	8	
1985 survey	65	39	35	32	11	6	15	
Maximize profits/ Deficits covered by general fund								
1993 survey	11	14	47	45	27	3	4	23
1989 survey	19	58	57	77	70	73	50	
1985 survey	17	51	56	57	81	94	84	
Maximize profits/ Deficits covered by general fund								
1993 survey	2	28	19	37	53	92	95	48

## Reliance Upon Institutional Resources

(Fiscal Year 1993)

In order to determine the extent to which member institutions expect to rely upon their institutions' general operating funds to support intercollegiate athletics, respondents were asked the question below. They were asked to mark all that apply.

Does your institution

Obtain financial assistance from the general operating funds of the institution in deficit years.

Rely upon general operating funds of the institution to absorb certain expenses such as travel and salaries.

Receive financial support from the institution to subsidize nonrevenue-producing sports.

Operate on a self-supporting basis within the limits provided by revenues from athletics.

Table 10.4 summarizes these responses.

TABLE 10.4  
RELiance UPON INSTITUTIONAL RESOURCES—ALL DIVISIONS  
Fiscal Year 1993

	I-A	I-AA	I-AAA	Percent of Respondents				All
				II-With	II-W/O	III-With	III-W/O	
Only in deficit years	27	62	68	58	57	59	45	52
Only for certain expenses	27	69	70	88	82	89	82	71
Only for nonrevenue sports	38	62	68	79	76	69	60	63
No reliance at all	56	11	21	6	10	3	4	17

### Assessment of Student Fees

In a related question, respondents were asked whether

- a. The institution assesses a student fee that is allocated to athletics.
- b. Such fee, if any, guarantees students admission to major sports events.
- c. Some form of general activity fee, in lieu of a specific fee, is assessed and allocated in part to athletics.

Table 10.5 summarizes these responses by division.

TABLE 10.5  
ASSESSMENT OF STUDENT FEES—ALL DIVISIONS  
Fiscal Year 1993

	I-A	I-AA	I-AAA	Percent of Respondents				All
				II-With	II-W/O	III-With	III-W/O	
Fees assessed	58	58	55	57	53	21	27	46
Guaranteed admission	67	88	88	100	100	95	75	87
Portion of general activity fee	33	26	29	19	22	7	19	20

# APPENDIX A

## GLOSSARY

**Division I-A:** In accordance with NCAA bylaws, this group includes those institutions that play at least 60 percent of their regular-season football games against other Division I-A institutions. All but four basketball games (both men's and women's programs) must be against other Division I teams. Seven men's and seven women's, or alternatively six men's and eight women's sports must be sponsored. There are also requirements for attendance, scheduling and financial aid.

**Division I-AA:** These institutions must play more than 50 percent of their regular-season football games against Division I-A or I-AA institutions. All but four basketball games (both men's and women's programs) must be against other Division I teams. Seven men's and seven women's, or alternatively six men's and eight women's sports must be sponsored. There are also requirements for scheduling and financial aid.

**Division I-AAA:** This group of institutions either do not sponsor football or choose to classify their football programs in either Division II or III. Other requirements are identical to those of Divisions I-A and I-AA.

**Division II:** For Division II institutions, at least 50 percent of all football games must be played against Division I-A, I-AA or II teams. At least 50 percent of all basketball games (both men's and women's programs) must be played against Division I or II members. At least four men's and four women's sports must be sponsored. There are no attendance, scheduling or financial aid requirements.

**Division III:** For these institutions, more than 50 percent of all football games must be played against Division III teams or nonmembers who grant financial aid on need only. More than 50 percent of all men's basketball games must be against Division III teams or nonmembers who grant financial aid on need only. At least four men's and four women's sports must be sponsored. There are no attendance, scheduling or financial aid requirements.

### **Institutional**

**support:** This item includes direct transfers of administrative funds by the institution to the athletics program. Indirect support, such as housing and food services provided by the institution, are not necessarily included.

### **Net operating**

**results:** Total revenues less total operating expenses.

### **Object of**

**expenditure:** Respondents were provided 12 itemized classifications of expenditures, such as grants-in-aid, salaries, travel, etc. These are summarized in Table 9.28

### **Operating**

**expenses:** Operating expenses include the use of cash or other assets in generating revenues. Debt service and replacement of facilities should not be included.

### **Private**

**institutions:** See "Public institutions" on next page.

**Public institutions:** Respondents were asked to designate their institutions as either public or private institutions. This term generally implies that a significant portion of an institution's financial support is from the public sector.

**Revenues:** Revenues as used in this report include more than the traditional receipt of funds from the sale of goods or services. Included are virtually all sources of cash, such as alumni contributions and governmental and institutional support.

# APPENDIX B

## QUESTIONNAIRE FOR ANALYSIS OF REVENUES AND EXPENSES OF INTERCOLLEGIATE ATHLETICS PROGRAMS

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

- Part I – General Information
- Part II – Organization and Activity Data
- Part III – Revenue and Expense Information

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

### I. GENERAL INFORMATION

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

1. Your institution is considered
  - ☐ a. Public.
  - ☐ b. Private.
2. The current NCAA classification of your institution is
  - ☐ a. Division I-A
  - ☐ b. Division I-AA
  - ☐ c. Division I-AAA
  - ☐ d. Division II with football
  - ☐ e. Division II with no football
  - ☐ f. Division III with football
  - ☐ g. Division III with no football

3. At your institution, does intercollegiate athletics (mark all that apply)
- ☐ a. Obtain financial assistance from the general operating funds of the institution in deficit years?
  - ☐ b. Rely upon general operating funds of the institution to absorb certain expenses such as travel and salaries?
  - ☐ c. Receive financial support from the institution to subsidize nonrevenue-producing sports?
  - ☐ d. Operate on a self-supporting basis within the limits provided by revenues from athletics?
4. Please indicate the **one** statement that best describes the fiscal objectives of intercollegiate athletics at your institution.
- ☐ a. To earn a profit in order to expand the athletics program.
  - ☐ b. To earn a profit in order to support nonathletics activities sponsored by the institution.
  - ☐ c. To earn sufficient revenues to cover the expenses of the athletics program.
  - ☐ d. To earn as much revenue as possible with any deficit in athletics covered by general operating funds of the institution.
  - ☐ e. None of these. Our institution relies upon general operating funds to support a broad-based athletics program.
5. The following questions pertain to your institution's assessment of student fees.
- a. Does your institution assess students a specific activity (or athletics) fee that is allocated to intercollegiate athletics?
    - ☐ Yes
    - ☐ No
  - b. If yes, does payment of this fee provide guaranteed admission to your major sports events?
    - ☐ Yes
    - ☐ No
  - c. If no such specific fee is assessed, is some portion of a **general** activity fee paid by students allocated to intercollegiate athletics without entitling admission to athletics events?
    - ☐ Yes
    - ☐ No
6. Does your institution award athletics grants-in-aid? (The term "grants-in-aid" refers to any institutionally administered financial aid awarded to a student who has been

recruited on the basis of athletics ability, or any athletically related financial aid provided to a student-athlete regardless of recruitment.)

☐ Yes

☐ No

7. Mark each of the following factors that you believe to be **significantly** responsible for increasing annual operating expenses of the athletics program at your institution during the past four years.

☐ a. Increased squad size in one or more men's sports.

☐ b. Increased squad size in one or more women's sports.

☐ c. Program expansion into men's sports not previously offered.

☐ d. Program expansion into women's sports not previously offered.

☐ e. Increased number of coaching personnel for men's sports.

☐ f. Increased number of coaching personnel for women's sports.

☐ g. Increased number of grants-in-aid awarded in men's sports.

☐ h. Increased number of grants-in-aid awarded in women's sports.

☐ i. Increased recruiting costs in men's sports.

☐ j. Increased recruiting costs in women's sports.

☐ k. Increased annual cost of a full grant-in-aid.

☐ l. Increased base salaries for athletics department personnel.

☐ m. Increased commercial air fares for team travel.

☐ n. Expansion of facilities used in athletics.

☐ o. Increased number of noncoaching athletics department personnel (associate and assistant athletics directors, managers, athletics trainers, etc.)

☐ p. Other \_\_\_\_\_

8. Concerning the problem of rising costs of intercollegiate athletics, mark the **one** statement that best describes the nature of the problem at your institution.

☐ a. The problem is serious and methods are needed to control major expenses and eliminate unnecessary costs.

☐ b. The problem is not a major concern because revenues also have increased in the past few years.

☐ c. The problem is not a major concern because revenues derived from intercollegiate athletics are not intended to cover all operating expenses anyway.

☐ d. The problem is not serious and is explained adequately by reference to general inflationary trends alone.

## II. ORGANIZATION AND ACTIVITY DATA

Please provide the following organization and activity data for your **intercollegiate athletics** programs during the 1992-93 academic year. Do not include intramural or club sports.

	Program	
	Men's	Women's
1. Total number of athletes participating in all intercollegiate sports, including junior varsity, etc.	_____	_____
2. Total number of athletes participating in intercollegiate sports, <b>varsity only</b>	_____	_____
3. Total number of varsity-level sports offered	_____	_____
4. Total number of <b>full-time equivalent</b> coaching personnel	_____	_____
5. Actual number of coaching personnel, including part-time (head-count)	_____	_____
6. Total <b>number</b> of equivalent annual full grants-in-aid		
a. Athletics aid equivalencies from revenue distribution plan (Division I only)	_____	_____
b. All countable grants, etc., including athletics aid, equivalencies (all divisions)	_____	_____
7. Average annual cost of full grant-in-aid		
a. In-state	\$ _____	
b. Out-of-state	\$ _____	
8. Total number of full-time equivalent noncoaching personnel, excluding students, employed by athletics department (men's and women's programs combined)	_____	

### III. REVENUE AND EXPENSE INFORMATION

The following schedules request revenue and expense information for your institution's academic year that ended within the 1993 calendar year. All data should pertain to **intercollegiate athletics** only, excluding intramural sports, club sports and physical education. We ask that you answer all questions to the best of your ability. **Please round your responses to the nearest \$1,000 and eliminate cents.**

#### SCHEDULE A — TOTAL REVENUES

Total revenues directly related to a particular sport should include admissions, concessions, advertising, broadcasting fees and similar items for each sport, to the extent that identification is possible. Guarantees and options should be included. Specific gender-related revenues are asked for first, with revenues that are not directly related to either the men's or women's programs added at the bottom of the schedule.

##### TOTAL ATHLETICS REVENUES Fiscal Year 1992-1993

	Program	
	Men's	Women's
Football	\$ _____	\$ <u>N/A</u>
Basketball	_____	_____
All Other Sports	_____	_____
All Other Revenues Not Related to Specific Sports	_____	_____
Total Revenues by Gender (Sum of each column)	(a) _____	(b) _____
Total Gender-Related Revenues (a+b)	(c) _____	
Revenues Not Directly Related to Either Men's or Women's Programs	(d) _____	
Total Athletics Revenues (c+d)	\$ _____	

## SCHEDULE B — REVENUES BY SOURCE

Amounts reported in this schedule should include men's and women's intercollegiate athletics programs combined. Do not include intramural sports, club sports or physical education. If a particular revenue source does not apply to your institution, indicate with "None" in the appropriate space. **Please round your responses to the nearest \$1,000 and eliminate cents.**

### REVENUES BY SOURCE Combined Men's and Women's Programs Fiscal Year 1992-1993

Total ticket sales (Do not reduce by guarantees paid.):

Sales to public and university faculty/staff \$ \_\_\_\_\_

Sales to students \_\_\_\_\_

Postseason compensation:

Bowl games \_\_\_\_\_

Tournaments \_\_\_\_\_

Television \_\_\_\_\_

NCAA distributions \_\_\_\_\_

Conference distributions \_\_\_\_\_

Other \_\_\_\_\_

Student activity fees (if not included above) \_\_\_\_\_

Guarantees and options received (away games) \_\_\_\_\_

Cash contributions from alumni and others \_\_\_\_\_

Direct state or other government support \_\_\_\_\_

Institutional support (including salaries, cash, tuition waivers, etc.) \_\_\_\_\_

Other revenues intended for intercollegiate sports: \_\_\_\_\_

Concessions \_\_\_\_\_

Radio/television \_\_\_\_\_

Special events \_\_\_\_\_

Program sales/advertising \_\_\_\_\_

Signage/sponsorship/royalties \_\_\_\_\_

Sports camps \_\_\_\_\_

All other \_\_\_\_\_

Total Revenues (Must agree with Schedule A) \$ \_\_\_\_\_

## SCHEDULE C — TOTAL OPERATING EXPENSES

Total operating expenses directly related to a particular sport should include grants-in-aid, coaches' salaries, team travel, equipment, game expenses, recruiting expenses and other clearly identifiable expense items for each sport. Please do not prorate or allocate general overhead expenses of the athletics program to the various sports. However, a portion of the salaries of the athletics director and other administrators should be allocated to specific sports if these persons have coaching responsibilities for those sports. General expenses should include administrative salaries, clerical salaries, publicity and promotional expenses, and all other expense items of a general overhead nature that are not related to a specific sport but are related to a specific gender. Expenses related to "common sports," such as a combined men's/women's track program, should be allocated by gender based upon the number of participants of each gender. Gender-related expenses are asked for first, with expenses that are not directly related to either the men's or women's programs added at the bottom of the schedule. If it is not possible to identify or allocate an expense item by gender, the item should be included on the space marked (d). **Please round your responses to the nearest \$1,000 and eliminate cents.**

### TOTAL OPERATING EXPENSES

Fiscal Year 1992-1993

	Program	
	Men's	Women's
Football	\$_____	\$ <u>N/A</u>
Basketball	_____	_____
All Other Sports	_____	_____
All Other Operating Expenses Not Related to Specific Sports	_____	_____
Total Expenses by Gender (Sum of each column)	(a) _____	(b) _____
Total Gender-Related Expenses (a+b)	(c) _____	
Expenses Not Directly Related to Either Men's or Women's Programs	(d) _____	
Total Athletics Operating Expenses (c+d)	\$ _____	

## SCHEDULE D

Please see instructions for Schedule C. Expenses directly related to or allocated to (per Schedule C instructions) either the men's or women's programs should be indicated in the appropriate column. Expenses not directly related to gender should be included in the Administrative column. Please do not allocate administrative expenses. **The totals from this schedule must equal the totals from Schedule C. Please round your responses to the nearest \$1,000 and eliminate cents.**

### OPERATING EXPENSES BY OBJECT OF EXPENDITURE Fiscal Year 1992-93

	Men's Program	Women's Program	Admini- strative
Grants-in-aid	\$_____	\$_____	\$_____
Guarantees and options paid	_____	_____	_____
Salaries, wages and fringe benefits	_____	_____	_____
Team travel	_____	_____	_____
Scouting and recruiting	_____	_____	_____
Athletics equipment, uniforms and supplies	_____	_____	_____
Fund-raising	_____	_____	_____
Insurance	_____	_____	_____
Contract services (medical, legal, game officials, ticket sellers, etc.)	_____	_____	_____
Other	_____	_____	_____
Total operating expenses (Must agree with Schedule C)	_____	_____	_____
Other expenditures:			
Debt service	_____	_____	_____
Capital expenditures	_____	_____	_____
Total Expenses	\$ <u>      </u>	\$ <u>      </u>	\$ <u>      </u>