

# HIGHER EDUCATION ACT REPORTING

## Reporting of Institutional Information Concerning Intercollegiate Athletics Programs

All coeducational institutions of higher education that participate in any Federal student financial aid program (Federal Pell, Federal SEOG, and Federal SSIG Grants; Federal Work Study; and Federal Family Education, Federal Perkins, and William D. Ford Federal Direct Loans) and have intercollegiate athletics programs must provide information concerning their intercollegiate athletics programs under the Equity in Athletics Disclosure Act of 1994, Section 485g of the Higher Education Act of 1965, 20 U. S. C. 1092.

**This act and accompanying Federal regulations require that the following information, based on the previous reporting year, be available for inspection by students, prospective students, and the public by October 15 each year.**

An institution may use this or any format to disclose this information.

Name of Reporting Institution: The Ohio State University

Information for the Reporting Year: Beginning: July 1, 2000 Ending: June 30, 2001

Number of Undergraduates (i.e.; full-time, baccalaureate, degree-seeking students) by Gender:  
(Use fall semester enrollment figures)

	<u>Number</u>	<u>Percent</u>
Male undergraduates:	<u>15,649</u>	<u>50.8%</u>
Female undergraduates:	<u>15,132</u>	<u>49.2%</u>
Total undergraduates:	<u>30,781</u>	<u>100.0%</u>

### Institutional Contact:

Primary Contact Person: Susan Henderson

Signature: \_\_\_\_\_

Title: Associate AD for Finance & Administration

Telephone Number: 614-688-3405

FAX number: 614-292-0506

e-mail address: [henderson.3@osu.edu](mailto:henderson.3@osu.edu)

Date completed: 09/28/01

### Current Classification:

NCAA Division	<b>I-A</b> <u>X</u>	<b>II</b> (with football) _____
	<b>I-AA</b> _____	<b>II</b> (without football) _____
	<b>I-AAA</b> _____	<b>III</b> (with football) _____
		<b>III</b> (without football) _____

Federal regulations require that the following information, based on the previous reporting year, be available for inspection by students, prospective students, and the public by October 15 of each year.

An institution is encouraged to provide any further information it believes might be helpful to students, prospective students or the public to interpret the information provided above, or that might help a prospective student-athlete make an informed choice of an athletics program. For example, an institution may include a history of its athletics programs, or explanation of unusual or exceptional circumstances that would better explain the data or their significance.

*The Ohio State University, Department of Athletics continues its commitment to providing equitable opportunity for both male and female students at the university. OSU Athletics is a self-supporting department that receives no student fees, state or government subsidy, or university general fund support. We are dedicated to providing the highest level of intercollegiate athletic experience for our student athletes while maintaining the fiscal integrity of the overall program. We believe that increasing opportunity rather than diminishing programs is the way to achieve equity in athletic opportunity.*

*In the 2000-2001 academic year our participation rates changed slightly due to normal fluctuations in team composition resulting in a 0.3% decrease in the proportion of female to male student athletes. That fluctuation along with a 0.8% increase in the female to male undergraduate population, has widened our gap between student athlete participant proportions to undergraduate population. Last year, the difference between the proportion of males to females in student athlete participants and the undergraduate student population was 4.4%. In 2000-2001 that measure increased to 5.8%. This is in part due to an increase in the percentage of female undergraduates. In 1999-2000 females represented 48.4% of the undergraduate population, in 2000-2001 females represent 49.2% of the total undergraduate population.*

*While we are disappointed that this gap has increased, we do feel that we are offering equitable opportunities and support to both male and female students. We currently offer 35 sports: 16 men's sports, 17 women's sports and two co-ed teams. We have not capped the rosters for any sport other than football. We encourage our coaches in the women's sports to offer opportunities for as many students as have interest and ability.*

*Over the past 5 years we have added three women's sports to our program and are currently at a point where financial and logistical considerations would preclude any more additions to our program in the foreseeable future. While the gap in participation percentages could be significantly narrowed by capping team rosters for sports which have traditionally attracted more male participants to the teams ( lacrosse and track), we feel that we are currently supplying equal opportunities for participation in those sports and hesitate to decrease opportunity for strict proportional interpretation.*

*We carefully monitor funding and expenditure levels for all sports, as well as salaries, to ensure equity. When football expenditures are deleted from the equation in most areas of this study, the remaining programs have an essentially equal funding support level. We work to fund every program at the point where it can compete successfully in the uppermost levels of competition.*

**TABLE 1 — ATHLETICS PARTICIPATION**

Federal regulations require that the following information, based on the previous reporting year, be available for inspection by students, prospective students, and the public by October 15 of each year.

This table lists the number of participants by gender for each varsity team. According to the published federal regulations governing EADA reporting a participant is defined as a student-athlete who, as of the day of a varsity team's first scheduled contest —

- (a) is listed by the institution on the varsity team's roster; or
- (b) receives athletically related student aid; or
- (c) practices with the varsity team and receives coaching from one or more varsity coaches.

Any student-athlete who satisfies one or more of these criteria is a participant, including a student on a team the institution designates or defines as junior varsity, freshman, or novice, or a student withheld from competition to preserve eligibility (i.e., a redshirt) or for academic, medical, or other reasons.

Sport	Number of Participants		Number of Participants Participating on a Second Team		Number of Participants Participating on a Third Team	
	Men's Teams	Women's Teams	Men's Teams	Women's Teams	Men's Teams	Women's Teams
	1	2	3	4	5	6
Baseball	38					
Basketball	15	23				
Fencing	18	10				
Field Hockey		24				
Football	104					
Golf	12	10				
Gymnastics	15	17				
Ice Hockey	26	21				
Lacrosse	52	21				
Rifle	6	4				
Rowing		71				
Skiing						
Soccer	24	23				
Softball		21				
Squash						
Swimming and Diving	23	28				
Synchronized Swimming		19				
Team Handball						
Tennis	9	10				
Cross Country *	19	15	16	9	16	9
Indoor Track and Field *	58	35	53	35	16	9
Outdoor Track and Field *	58	35	53	35	16	9
Volleyball	15	11				
Water Polo						
Wrestling	23					
Others						
Pistol	5	5				
(1) Total Participants	520	403	122	79	48	27
(2) Percentage of Participants	56.3%	43.7%	ALL			
(3) Unduplicated Count of Participants	451	359	Total Participants Men and Women		923	100.0%

\* "Track and Field, X-Country" participants are broken out by each of the three sports.

Table 1

**TABLE 2A --- HEAD COACHES ASSIGNMENTS MEN'S TEAMS**

Federal regulations require that the following information, based on the previous reporting year, be available for inspection by students, prospective students, and the public by October 15 of each year.

This table lists the number of head coaches assigned to each men's team, whether that coach is a male or female, whether that coach is assigned to that team on a full-time or part-time basis, and whether that coach is a full-time employee of the institution. The table includes paid coaches, volunteer coaches, interns, and graduate assistant coaches. For purposes of this report, the term "Full Time Coaching Duties" means the individual's employment responsibilities at the institution are exclusively those as coach of that team, and only that team, and are consistent with the institution's definition of a full-time employee of the institution (e.g., 40 hours per week or more) or part-time employee of the institution (e.g., less than 40 hours per week). For purposes of this report, the term "Full Time University Employee" means the individual's overall employment responsibilities at the institution are consistent with the institution's definition of a full-time employee (e.g., 40 hours per week or more) although that individual may have responsibilities other than as coach of that team, either within the athletic department or another department of the institution. USE WHOLE NUMBERS ONLY.

Sport	Head Coaches of Men's Teams							
	Male Coaches - Head Count				Female Coaches - Head Count			
	Full Time Coaching Duties	Part Time Coaching Duties	Full Time University Employee	Part Time University Employee or Volunteer	Full Time Coaching Duties	Part Time Coaching Duties	Full Time University Employee	Part Time University Employee or Volunteer
Baseball	1		1					
Basketball	1		1					
Fencing		1	1					
Field Hockey								
Football	1		1					
Golf		1	1					
Gymnastics	1		1					
Ice Hockey	1		1					
Lacrosse	1		1					
Rifle		1		1				
Rowing								
Skiing								
Soccer	1		1					
Softball								
Squash								
Swimming and Diving	1	1	2					
Synchronized Swimming								
Team Handball								
Tennis	1		1					
Track and Field, X-Country		1	1					
Volleyball	1		1					
Water Polo								
Wrestling	1		1					
Others								
Pistol		1		1				
<b>Coaching Position Totals</b>	11	6	15	2				

Table 2A

**TABLE 2B --- HEAD COACHES ASSIGNMENTS WOMEN'S TEAMS**

Federal regulations require that the following information, based on the previous reporting year, be available for inspection by students, prospective students, and the public by October 15 of each year.

This table lists the number of head coaches assigned to each women's team, whether that coach is a male or female, whether that coach is assigned to that team on a full-time or part-time basis, and whether that coach is a full-time employee of the institution. The table includes paid coaches, volunteer coaches, interns, and graduate assistant coaches. For purposes of this report, the term "Full Time Coaching Duties" means the individual's employment responsibilities at the institution are exclusively those as coach of that team, and only that team, and are consistent with the institution's definition of a full-time employee of the institution (e.g., 40 hours per week or more) or part-time employee of the institution (e.g., less than 40 hours per week). For purposes of this report, the term "Full Time University Employee" means the individual's overall employment responsibilities at the institution are consistent with the institution's definition of a full-time employee (e.g., 40 hours per week or more) although that individual may have responsibilities other than as coach of that team, either within the athletic department or another department of the institution. USE WHOLE NUMBERS ONLY.

Sport	Head Coaches of Women's Teams							
	Male Coaches - Head Count				Female Coaches - Head Count			
	Full Time Coaching Duties	Part Time Coaching Duties	Full Time University Employee	Part Time University Employee or Volunteer	Full Time Coaching Duties	Part Time Coaching Duties	Full Time University Employee	Part Time University Employee or Volunteer
Baseball								
Basketball					1		1	
Fencing		1	1					
Field Hockey					1		1	
Football								
Golf					1		1	
Gymnastics	1		1					
Ice Hockey					1		1	
Lacrosse					1		1	
Rifle		1		1				
Rowing	1		1					
Skiing								
Soccer					1		1	
Softball					1		1	
Squash								
Swimming and Diving		1	1		1		1	
Synchronized Swimming					1		1	
Team Handball								
Tennis	1		1					
Track and Field, X-Country		1	1					
Volleyball	1		1					
Water Polo								
Wrestling								
Others								
Pistol		1		1				
<b>Coaching Position Totals</b>	<b>4</b>	<b>5</b>	<b>7</b>	<b>2</b>	<b>9</b>		<b>9</b>	

Table 2B

**TABLE 3A --- ASSISTANT COACHES ASSIGNMENTS MEN'S TEAMS**

Federal regulations require that the following information, based on the previous reporting year, be available for inspection by students, prospective students, and the public by October 15 of each year.

This table lists the number of assistant coaches assigned to each men's team, whether the coaches are male or female, whether they are assigned to that team on a full-time or part-time basis, and whether they are full-time employees of the institution. The table includes paid coaches, volunteer coaches, interns, and graduate assistant coaches. For purposes of this report, the term "Full Time Coaching Duties" means the individual's employment responsibilities at the institution are exclusively those as coach of that team, and only that team, and are consistent with the institution's definition of a full-time employee of the institution (e.g., 40 hours per week or more) or part-time employee of the institution (e.g., less than 40 hours per week). For purposes of this report, the term "Full Time University Employee" means the individual's overall employment responsibilities at the institution are consistent with the institution's definition of a full-time employee (e.g., 40 hours per week or more) although that individual may have responsibilities other than as coach of that team, either within the athletic department or another department of the institution. USE WHOLE NUMBERS ONLY.

Sport	Assistant Coaches of Men's Teams							
	Male Coaches - Head Count				Female Coaches - Head Count			
	Full Time Coaching Duties	Part Time Coaching Duties	Full Time University Employee	Part Time University Employee or Volunteer	Full Time Coaching Duties	Part Time Coaching Duties	Full Time University Employee	Part Time University Employee or Volunteer
Baseball	1	1	1	1				
Basketball	3		3					
Fencing		2	1	1	1	1	1	1
Field Hockey								
Football	9	2	9	2				
Golf		1		1				
Gymnastics	2	1	2	1				
Ice Hockey	2	1	2	1				
Lacrosse	1	1	1	1				
Rifle		1		1				
Rowing								
Skiing								
Soccer	2	1	2	1				
Softball								
Squash								
Swimming and Diving	1	1	1	1				
Synchronized Swimming								
Team Handball								
Tennis	1		1					
Track and Field, X-Country		6	4	2		2	1	1
Volleyball	1		1					
Water Polo								
Wrestling	2		2					
Others								
Pistol						1		1
<b>Coaching Position Totals</b>	<b>25</b>	<b>18</b>	<b>30</b>	<b>13</b>	<b>1</b>	<b>4</b>	<b>2</b>	<b>3</b>

Table 3A

**TABLE 3B --- ASSISTANT COACHES ASSIGNMENTS WOMEN'S TEAMS**

Federal regulations require that the following information, based on the previous reporting year, be available for inspection by students, prospective students, and the public by October 15 of each year.

This table lists the number of assistant coaches assigned to each women's team, whether the coaches are male or female, whether they are assigned to that team on a full-time or part-time basis, and whether they are full-time employees of the institution. The table includes paid coaches, volunteer coaches, interns, and graduate assistant coaches. For purposes of this report, the term "Full Time Coaching Duties" means the individual's employment responsibilities at the institution are exclusively those as coach of that team, and only that team, and are consistent with the institution's definition of a full-time employee of the institution (e.g., 40 hours per week or more) or part-time employee of the institution (e.g., less than 40 hours per week). For purposes of this report, the term "Full Time University Employee" means the individual's overall employment responsibilities at the institution are consistent with the institution's definition of a full-time employee (e.g., 40 hours per week or more) although that individual may have responsibilities other than as coach of that team, either within the athletic department or another department of the institution. USE WHOLE NUMBERS ONLY.

Sport	Assistant Coaches of Women's Teams							
	Male Coaches - Head Count				Female Coaches - Head Count			
	Full Time Coaching Duties	Part Time Coaching Duties	Full Time University Employee	Part Time University Employee or Volunteer	Full Time Coaching Duties	Part Time Coaching Duties	Full Time University Employee	Part Time University Employee or Volunteer
Baseball								
Basketball	1		1		2		2	
Fencing		2	1	1	1	1	1	1
Field Hockey	1	1	1	1	1		1	
Football								
Golf					1		1	
Gymnastics	1		1		1	1	1	1
Ice Hockey	1		1		1		1	
Lacrosse	1		1			2		2
Rifle		1		1				
Rowing	1		1		1	1	1	1
Skiing								
Soccer	1		1		1		1	
Softball					2		2	
Squash								
Swimming and Diving	1		1					
Synchronized Swimming					1	1	1	1
Team Handball								
Tennis		1		1	1		1	
Track and Field, X-Country		6	4	2		2	1	1
Volleyball	1		1		1		1	
Water Polo								
Wrestling								
Others								
Pistol						1		1
<b>Coaching Position Totals</b>	<b>9</b>	<b>11</b>	<b>14</b>	<b>6</b>	<b>14</b>	<b>9</b>	<b>15</b>	<b>8</b>

Table 3B

**TABLE 4 — OPERATING EXPENSES**

Commonly known as Game-Day Expenses

Federal regulations require that the following information, based on the previous reporting year, be available for inspection by students, prospective students, and the public by October 15 of each year.

This table lists the total expense an institution incurs attributable to home, away, and neutral-site intercollegiate athletic contests including team travel, lodging, and meals; uniforms and equipment; and officials.

Sport	Operating Expense		Per Capita Expenses		
	Men's Teams 1	Women's Teams 2	Men's Teams 3	Women's Teams 4	
Baseball	205,740		5,414		<p><i>Football tends to distort the overall picture as its guarantees and equipment costs are high and it carries a large roster of 104. With football removed from this equation, remaining operating expenses are split 51.3% for Men's teams and 48.7% for Women's teams. This split is consistent with the participation rates which are 53.6% for male athletes and 43.7% for female athletes. The per capita calculation without football is \$3,494 for Men's Teams, and \$3,431 per capita on Women's Teams.</i></p> <p><i>Per capita difference in the Basketball programs is a combination of higher officials cost and travel differences. Men's basketball traveled by charter to one more game due to scheduling than the women's team. The women chose to bus to five contests rather than fly, including the Big 10 Tournaments. The men flew to all competitions and had a larger travel party due to team size. Both teams went to the Alaska shoot-out and the Big Ten tournaments, but the men's expenses in both competitions are significantly higher due to team size and for the tournament's location.</i></p>
Basketball	458,092	310,492	30,539	13,500	
Fencing	16,223	17,962	901	1,796	
Field Hockey		84,826		3,534	
Football	1,370,844		13,181		
Golf	33,413	36,869	2,784	3,687	
Gymnastics	50,338	68,149	3,356	4,009	
Ice Hockey	181,845	191,284	6,994	9,109	
Lacrosse	74,979	35,641	1,442	1,697	
Rifle	10,746	10,746	1,791	2,687	
Rowing		100,484		1,415	
Skiing					
Soccer	72,573	76,740	3,024	3,337	
Softball		94,738		4,511	
Squash					
Swimming and Diving	54,925	70,455	2,388	2,516	
Synchronized Swimming		45,638		2,402	
Team Handball					
Tennis	67,710	63,910	7,523	6,391	
Track and Field, X-Country *	93,098	69,308	690	815	
Volleyball	55,643	96,837	3,710	8,803	
Water Polo					
Wrestling	69,905		3,039		
Others					
	8,427	8,427	1,685	1,685	ALL
<b>Total Operating Expense</b>	<b>\$2,824,501</b>	<b>\$1,382,506</b>	<b>\$5,432</b>	<b>\$3,431</b>	<b>\$4,207,007</b>
<b>Percent of Total</b>	<b>67.1%</b>	<b>32.9%</b>			<b>100.0%</b>

\* Per capita expense for "Track and Field, X-Country" determined using total number of participants for cross country, indoor track, and outdoor

Federal regulations require that the following information, based on the previous reporting year, be available for inspection by students, prospective students, and the public by October 15 of each year.

**TABLE 5 — RECRUITING EXPENDITURES**

This table lists the total institutional expenditures associated with recruiting for the teams. Costs include, but are not limited to: transportation, lodging, and meals for both recruits and institutional personnel engaged in men's and women's recruiting; expenditures for official and unofficial visits; and all other major expenses logically related to recruiting.

Recruiting Expenditures	Dollars	Percent of Total
Men's Teams	\$434,112	61.6%
Women's Teams	\$270,173	38.4%
Total Recruiting Expenses	\$704,285	100.0%

*Football accounts for \$237,129 of the men's total because it recruits for 85 scholarships, which is 65 more scholarships than allowed in the next highest limit sport. With football excluded, the remaining recruiting budgets break down to 42.1% for men's sports and 57.8% for women's sports.*

**TABLE 6 — ATHLETICALLY RELATED STUDENT AID**

This table lists the total amount of athletically related student aid awarded men and women student-athletes. Athletically related student aid is aid awarded a student that requires the student to participate in an intercollegiate athletics program. The average costs of a full grant-in-aid for in-state and out-of-state student-athletes are also listed.

Athletically Related Student Aid	Dollars	Percent of Total
Awarded to Male Athletes	\$4,015,113	55.3%
Awarded to Female Athletes	\$3,249,151	44.7%
Total Amount	\$7,264,264	100.0%

Average Cost of Full Grant-In-Aid	Dollars
In-State	\$11,782
Out-of-State	\$20,131

*Other than pistol, rifle, & fencing, we are fully funding all sports to their NCAA aid limits. Women receive a percentage of total aid dollars that is higher than their participation percentage. Male athletes represent 56.3% of participants and receive 55.5% of aid dollars. Female athletes are 43.7% of participants and receive 44.7% of athletic aid dollars.*

**TABLE 7 — Revenues**

This table lists the total revenue attributable to specific teams for all men's teams and all women's teams. Revenue includes ticket sales; student activity fees; guarantees and options; contributions from alumni and others; state or government support; institutional support; post-season compensation; concessions; radio and television; special events; program sales and advertising; signage, sponsorships, and royalties; sports camps; and all other revenues intended for intercollegiate sports.

Revenue Attributable to Specific Teams	Dollars	Percent of Total
Men's Teams	\$36,549,907	97.6%
Women's Teams	\$893,684	2.4%
Total Revenue	\$37,443,590	100.0%

Federal regulations require that the following information, based on the previous reporting year, be available for inspection by students, prospective students, and the public by October 15 of each year.

**TABLE 8 — HEAD COACHES SALARIES**

This table lists the average annual institutional salary of the head coaches of the men's and women's teams. Volunteer head coaches and head coaches whose salaries are paid by entities other than this institution are excluded from this calculation. Average salaries are listed as dollars per full-time equivalency as well as dollars per actual number of coaching positions.

Average Salaries of Head Coaches	Dollars per FTE	FTE's	Dollars per Position	Number of Positions
Men's Teams	\$323,255	13.70	\$260,505	17
Women's Teams	\$84,460	14.90	\$69,914	18

*Salary figures include all supplemental pay for radio/tv, camp earnings, performance bonuses, apparel contracts etc, paid through OSU. Additionally in 2000-2001 the men's salary figure is larger than normal due to the contractual buyout of three years on the former football coach's salary. When comparison is made using base salary only, dollars per FTE becomes \$83,449 for mens teams and \$64,445 for women's teams. The dollars per position figures change to \$67,250 for men's teams and \$53,346 for women's teams.*

**TABLE 9 — ASSISTANT COACHES SALARIES**

This table lists the average annual institutional salary of the assistant coaches of the men's and women's teams. Volunteer assistant coaches and assistant coaches whose salaries are paid by entities other than this institution are excluded from this calculation. Average salaries are listed as dollars per full-time equivalency as well as dollars per actual number of positions.

Average Salaries of Assistant Coaches	Dollars per FTE	FTE's	Dollars per Position	Number of Positions
Men's Teams	\$81,372	29.90	\$71,560	34
Women's Teams	\$40,600	25.90	\$35,052	30

*The inclusion of football Assistant Coaches with their higher salary levels in the marketplace and their large numbers distort salary levels for this comparison. Football has nine assistants in accordance with NCAA regulations whereas most other sports are limited to two or three assistants. Additionally, we experienced a coaching change in football this year which caused salary overlap of about three months for 7 positions during the transition. When the calculation is done without football staff, the men's teams dollars per FTE become \$51,817 and dollars per position is \$43,319.*

**TABLE 10 — OVERALL REVENUES AND EXPENSES**

Federal regulations require that the following information, based on the previous reporting year, be available for inspection by students, prospective students, and the public by October 15 of each year.

This table lists total overall revenues and expenses for all men's programs and all women's programs as well as revenues and expenses not allocated to specific teams or not allocated by gender. The table also provides the same information for football, men's and women's basketball, and all other men's and women's sports.

Revenue includes ticket sales; student activity fees; guarantees and options; contributions from alumni and others; state or government support; institutional support; post-season compensation; concessions; radio and television; special events; program sales and advertising; signage, sponsorships, and royalties; sports camps; and all other revenues intended for intercollegiate sports.

Expenses include appearance guarantees and options, athletically-related student aid, contract services, equipment, fund-raising activities, operating expenses, promotional activities, recruiting expenses, salaries and benefits, supplies, travel, and any other expenses attributable to intercollegiate activities. Debt service and capital expenses are not included in these totals.

	Sport	Revenues		Expenses	
		Dollars	Percent of Grand Total	Dollars	Percent of Grand Total
(1)	Football	\$27,473,207	49.9%	\$11,295,215	21.7%
(2)	Men's Basketball	\$7,556,487	13.7%	\$2,724,007	5.2%
(3)	All Other Men's Teams	\$1,520,213	2.8%	\$6,072,740	11.7%
(4)	Not Allocated to Specific Men's Teams		0.0%	\$1,836,339	3.5%
(5)	Total of Men's Program	\$36,549,907	66.5%	\$21,928,301	42.1%
(6)	Women's Basketball	\$503,741	0.9%	\$1,608,860	3.1%
(7)	All Other Women's Teams	\$389,943	0.7%	\$6,655,836	12.8%
(8)	Not Allocated to Specific Women's Teams		0.0%	\$1,836,339	3.5%
(9)	Total of Women's Program	\$893,684	1.6%	\$10,101,035	19.4%
(10)	Not Allocated by Gender	\$17,559,509	31.9%	\$20,059,749	38.5%
(11)	Grand Totals (add Lines 5, 9, 10)	\$55,003,099	100.0%	\$52,089,085	100.0%

*Sports expenses not allocated to specific teams but divided between Men's and Women's sports includes the departments of: strength & conditioning, equipment, training, medical expenses, and student athlete support services. Expenses not allocated include sports information, marketing, development, facility operations, ticketing & event management, administration, golf course and ice rink operations, and compliance.*

**Total Revenues and Operating Expenses of the Entire Institution  
As Indicated on the Institution's Financial Statement**

	Revenues	Expenses
<b>Total for the Entire Institution</b>	\$2,253,068,575	\$2,213,489,571