



UC Davis Intercollegiate Athletics

COSAF SASI Presentation 11.8.24

Sean Quinn, Chief Financial Officer

Financial Audit Procedures



NCAA Division 1 institutions are required to submit financial data detailing operating revenues, expenses, and capital expenditures related to its intercollegiate athletics program to the NCAA on an annual basis. This financial data is subject to agreed-upon procedures performed by a qualified independent accountant.

With the assistance of Accounting & Financial Reporting, ICA provides approximately 30 documents to the 3rd party auditor annually plus 100 revenue and expense samples for testing.

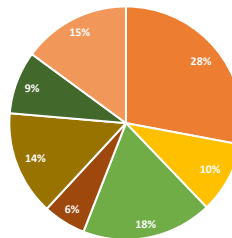
Intercollegiate Athletics Revenue (Sources)



ICA Sources 2023-24

| Source | Amount |
|-----------------------|---------------------|
| SASI | \$12,190,463 |
| FACE/LEEAP | \$4,315,607 |
| CEI | \$7,892,645 |
| SSF | \$2,591,014 |
| ICA Generated* | \$6,317,709 |
| Development | \$3,806,289 |
| Institutional Support | \$6,509,505 |
| Total Sources | \$43,623,232 |

ICA Sources 2023-24



ICA Generated Sources

- Ticket Revenue
- Game Guarantees
- Corporate Sponsorships
- NCAA & Conference Distributions
- Sport Camp Revenue
- Special Events/Other

■ SASI ■ FACE/LEEAP ■ CEI ■ SSF ■ ICA Generated* ■ Development ■ Institutional Support

SASI Financials



Sport Specific Operational Costs:

- Sport operating budgets = \$5,600,000
- Pre-season/intersession meals + housing = \$600,000
- Conference membership dues = \$600,000
- Game officials = \$500,000
- Postseason = \$400,000
- Medical expenses = \$300,000
- Grounds = \$200,000
- Coach salaries = \$8,400,000
- Support staff salaries (athletic training, medical) = \$1,600,000

Total direct sport program costs = \$18,200,000

SASI Funded = \$12,190,463

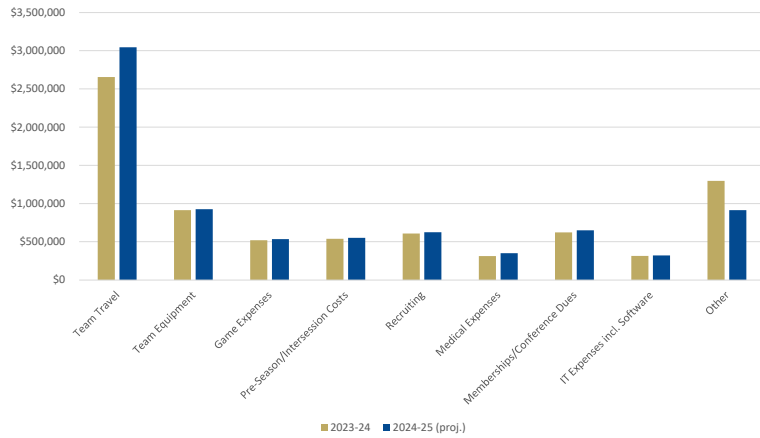
ICA Generated, Development, & Institutional Support Funded = \$6,009,537

SASI Financials



| SASI | 2023-24 | 2024-25 (proj.) |
|-------------------------------|--------------|-----------------|
| Sources | \$12,190,463 | \$12,689,000 |
| Student Salaries and Benefits | \$23,984 | \$25,000 |
| Staff Salaries and Benefits | \$4,408,047 | \$4,750,000 |
| Programs, IT, Administration | \$7,777,808 | \$7,914,000 |
| Sources less Uses | (\$19,376) | \$0 |

SASI Operating Uses - Year Over Year



Sample Sport Program Budget 1



| Opponent | Date(s) of Travel | Number Travelling | | | Length of Trip | | Fly/Drive? | Vehicle Type (Drive or On-Site Transportation) | Location | Entry Fee | Other Cost (please describe in comments) | Total |
|------------------------------------|-------------------|-------------------|----------|-------|----------------|--------|------------|---|--------------------------------|-----------|---|----------|
| | | Coaches | Students | Staff | Days | Nights | | | | | | |
| San Jose State | 8/22/2024 | 3 | 37 | 1 | 0.5 | | Drive | Large Bus (56+) | Bay Area | | | \$2,495 |
| University of Pacific | 8/25/2024 | 3 | 37 | 1 | 0.5 | | Drive | Large Bus (56+) | Sacramento | | | \$2,495 |
| Eastern Washington / New Mexico St | 9/4 - 9/8 | 3 | 20 | 1 | 5 | 4 | Fly | 3 - 12 Pass. Vans | Pacific and Mountain Northwest | | \$10,000 | \$33,760 |
| Hawaii | 9/18-9/20 | 3 | 22 | 1 | 3 | 2 | Fly | Large Bus (56+) | Hawaii | | | \$14,275 |
| Long Beach / UCSD | 10/10 - 10/13 | 3 | 22 | 1 | 4 | 3 | Fly | 3 - 12 Pass. Vans | Southern California | | | \$13,190 |
| UCSB / Cal Poly | 10/23 - 10/27 | 3 | 22 | 1 | 5 | 4 | Drive | 48 Passenger - Overnight/12+ | Southern California | | | \$21,975 |

| Total Traveling | Per Diem | | Hotel | | | Flight Costs | | | | | Driving Costs | | |
|-----------------|----------------|---------|--------------|---------|---------|--------------------|-----------|-------------------|-------------|----------------------------|------------------|----------------------------|--------------------|
| | Per Day/Person | Total | Per Day/Room | # Rooms | Total | Per Person Airfare | Total Air | Airport Transport | Baggage Fee | Site Transport- Total Cost | Vehicle Cost/Day | Overnight Bus Driver Costs | Total Vehicle Cost |
| 41 | \$40 | \$820 | \$150 | 0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$1,675 | FALSE | \$1,675 |
| 41 | \$40 | \$820 | \$150 | 0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$1,675 | FALSE | \$1,675 |
| 24 | \$40 | \$4,800 | \$150 | 13 | \$7,800 | \$275 | \$6,600 | \$1,020 | \$840 | \$2,700 | \$0 | FALSE | \$0 |
| 26 | \$40 | \$3,120 | \$150 | 14 | \$4,200 | \$0 | \$0 | \$1,020 | \$910 | \$5,025 | \$0 | FALSE | \$0 |
| 26 | \$40 | \$4,160 | \$150 | 0 | \$0 | \$225 | \$5,850 | \$1,020 | \$0 | \$2,160 | \$0 | FALSE | \$0 |
| 26 | \$40 | \$5,200 | \$150 | 14 | \$8,400 | \$0 | \$0 | \$0 | \$0 | \$0 | \$1,675 | FALSE | \$8,375 |

Sample Sport Program Budget 2



2024-25 Budget

| Category | 2024-25 Budget | 2023-24 Budget | 2022-23 Budget |
|--------------------------------------|------------------|------------------|------------------|
| Awards | \$600 | \$300 | \$600 |
| Equipment | \$25,204 | \$24,668 | \$24,537 |
| Home Expenses | \$0 | \$0 | \$0 |
| Memberships | \$639 | \$625 | \$695 |
| Miscellaneous | \$2,500 | \$3,630 | \$7,000 |
| Office Supplies/Postage/Printing | \$0 | \$500 | \$500 |
| Professional Travel | \$1,000 | \$1,000 | \$1,000 |
| Recruiting | \$26,621 | \$25,225 | \$21,814 |
| Team Meals | \$1,900 | \$2,000 | \$2,000 |
| Telephone | \$2,160 | \$2,160 | \$2,160 |
| Sub-Total | \$60,624 | \$60,108 | \$60,305 |
| Game Guarantees - Expense | \$3,000 | \$0 | \$0 |
| Team Travel | \$114,830 | \$107,728 | \$105,865 |
| Game Guarantees - Revenue, Hotel | \$0 | (\$7,500) | (\$3,600) |
| Sub-Total | \$117,830 | \$100,228 | \$102,265 |
| Total Budget | \$178,454 | \$160,335 | \$162,570 |
| Less Game Guarantees - Revenue, Cash | (\$19,000) | (\$23,000) | (\$29,000) |
| Net Travel Costs | \$98,830 | \$77,228 | \$73,265 |
| Net | \$159,454 | \$137,335 | \$133,570 |

Funding sources for this \$159,454 net operating budget:

- SASI: \$136,954
- Fundraising: \$25,500

*Across all 25 sport programs **\$1,115,000** will be fundraised to offset Programs, IT, and Administration costs*

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UC DAVIS STUDENT TICKETS

- 1 GO TO UCDAVISAGGIES.COM/STUDENTTIX
- 2 RETURNING STUDENTS - LOGIN TO YOUR STUDENT ACCOUNT
1ST TIME STUDENTS - REGISTER YOUR ACCOUNT WITH YOUR STUDENT ID
- 3 SELECT "FIND TICKETS" NEXT TO THE GAME
- 4 ADD YOUR TICKETS TO YOUR MOBILE WALLET!

