



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.

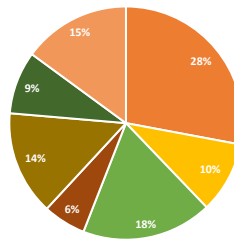
Intercollegiate Athletics Revenue (Sources)



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

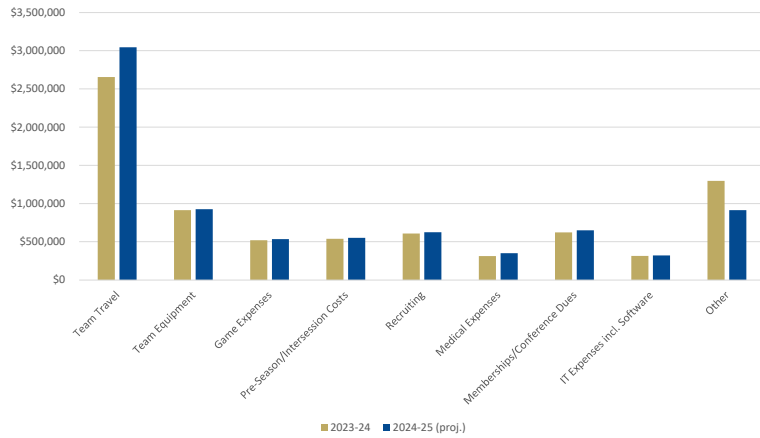
ICA Generated, Development, & Institutional Support Funded = \$6,009,537

SASI Financials



<u>SASI</u>	<u>2023-24</u>	<u>2024-25 (proj.)</u>
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*

Claim your free student tickets and cheer on the Aggies!



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!



