

University of California, Berkeley
Intercollegiate Athletic Department
Statement of Revenues and Expenses (Unaudited)
Year Ended June 30, 2014

	Football	Men's Basketball	Women's Basketball	Other Men's Sports	Other Women's Sports	Non-Program Specific	Grand Total
Operating Revenues:							
Ticket Sales	\$ 10,340,902	\$ 2,507,220	\$ 164,965	\$ 180,186	\$ 115,576	\$ 910,875	\$ 14,219,724
Student Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,444,374	\$ 1,444,374
Guarantees	\$ -	\$ -	\$ -	\$ 34,883	\$ 8,917	\$ -	\$ 43,800
Contributions	\$ 1,353,325	\$ 594,087	\$ 133,064	\$ 2,619,192	\$ 949,330	\$ 17,044,207	\$ 22,693,205
Direct Institutional Support	\$ 1,007	\$ -	\$ -	\$ -	\$ -	\$ 3,536,792	\$ 3,537,799
NCAA/Conference Distributions	\$ 14,928,246	\$ 4,487,475	\$ 61,605	\$ 53,132	\$ 95,959	\$ 2,967,085	\$ 22,593,502
Program/Novelty/Concessions/Parking	\$ 1,217,936	\$ 62,088	\$ 28,838	\$ 2,736	\$ 13,726	\$ -	\$ 1,325,324
Royalties/Advertisements/Sponsorships	\$ 4,964,488	\$ 1,833,964	\$ 757,772	\$ 820,154	\$ 883,473	\$ 208,713	\$ 9,468,564
Sports Camps	\$ -	\$ 15,233	\$ 4,419	\$ 107,601	\$ 507,645	\$ 3,380	\$ 638,278
Endowment and Investment Income	\$ 360,519	\$ 150,463	\$ 46,629	\$ 2,712,081	\$ 644,741	\$ 9,444,366	\$ 13,358,799
Other Revenue	\$ 98,881	\$ 7,834	\$ 17,208	\$ 112,453	\$ 28,602	\$ 673,795	\$ 938,773
Subtotal Operating Revenues	\$ 33,265,304	\$ 9,658,364	\$ 1,214,500	\$ 6,642,418	\$ 3,247,969	\$ 36,233,587	\$ 90,262,142
Operating Expenses:							
Athletic Student Aid	\$ 2,935,010	\$ 471,582	\$ 429,391	\$ 1,992,941	\$ 3,988,940	\$ 47,009	\$ 9,864,873
Guarantees	\$ 925,000	\$ 491,500	\$ 25,000	\$ 32,633	\$ 43,022	\$ -	\$ 1,517,155
Coaches Compensation and Benefits	\$ 4,510,260	\$ 2,365,656	\$ 1,102,183	\$ 3,188,964	\$ 3,482,327	\$ 19,664	\$ 14,669,054
Administration Compensation and Benefits	\$ 1,540,947	\$ 396,006	\$ 272,190	\$ 409,187	\$ 145,293	\$ 14,486,575	\$ 17,250,198
Severance Payments	\$ 2,131,995	\$ 41,243	\$ -	\$ -	\$ -	\$ 230,042	\$ 2,403,280
Recruiting	\$ 447,999	\$ 116,868	\$ 101,962	\$ 164,505	\$ 223,337	\$ 87,912	\$ 1,142,583
Team Travel	\$ 1,493,533	\$ 543,626	\$ 412,756	\$ 1,588,112	\$ 1,888,242	\$ 190,668	\$ 6,116,937
Equipment/Uniforms/Supplies	\$ 1,213,223	\$ 141,153	\$ 101,935	\$ 847,215	\$ 833,482	\$ 66,079	\$ 3,203,087
Game Expenses	\$ 2,548,475	\$ 330,899	\$ 179,561	\$ 231,133	\$ 306,771	\$ 5,996	\$ 3,602,835
Fundraising/Marketing/Promotion	\$ 1,278,732	\$ 517,845	\$ 137,303	\$ 189,304	\$ 106,839	\$ 1,941,592	\$ 4,171,615
Sports Camps	\$ -	\$ -	\$ -	\$ 76,849	\$ 254,490	\$ 18,537	\$ 349,876
Direct Facilities Cost	\$ 108,972	\$ 49,235	\$ 8,760	\$ 328,129	\$ 202,707	\$ 3,748,337	\$ 4,446,140
Spirit Groups	\$ 14,497	\$ 1,044	\$ 14,803	\$ -	\$ -	\$ 118,868	\$ 149,212
Medical Expenses and Insurance	\$ 223,655	\$ 12,529	\$ 19,140	\$ 265,003	\$ 294,428	\$ 614,761	\$ 1,429,516
Memberships/Dues	\$ 920	\$ 250	\$ 787	\$ 13,625	\$ 18,115	\$ 15,398	\$ 49,095
Other Expenses	\$ 823,693	\$ 225,423	\$ 143,470	\$ 112,470	\$ 169,386	\$ 1,122,886	\$ 2,597,328
Transfers to Institution	\$ 1,980,005	\$ 582,501	\$ 50,450	\$ 46,621	\$ 76,594	\$ 747,316	\$ 3,483,487
Subtotal Operating Expenses	\$ 22,176,916	\$ 6,287,360	\$ 2,999,691	\$ 9,486,691	\$ 12,033,973	\$ 23,461,640	\$ 76,446,271
Loan Repayments	\$ -	\$ -	\$ -	\$ (105,151)	\$ (44,173)	\$ (556,774)	\$ (706,098)
Debt Service - CMS/SAHPC	\$ (10,943,653)	\$ -	\$ -	\$ -	\$ -	\$ (5,219,532)	\$ (16,163,185)
Capital Projects	\$ -	\$ (144,840)	\$ -	\$ 10,201	\$ -	\$ (141,317)	\$ (275,956)
Excess (Deficiency) of Revenues Over Expenses	\$ 144,735	\$ 3,226,164	\$ (1,785,191)	\$ (2,939,223)	\$ (8,830,177)	\$ 6,854,324	\$ (3,329,368)
Beginning Fund Balance, July 1, 2013							\$ 10,083,633
Ending Fund Balance, June 30, 2014							\$ 6,754,265

Note: Cal Athletics began FY14 with a carryforward balance in both unrestricted and restricted operating funds of \$10.08M and ended with a balance of \$6.75M.