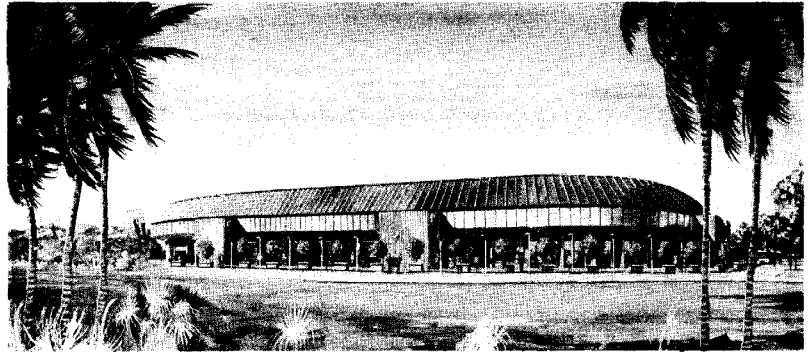


THE UNIVERSITY OF ARIZONA
TUCSON, ARIZONA 85721

DEPARTMENT OF PHYSICAL EDUCATION
AND ATHLETICS

David H. Strack, *Director*

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McKale Memorial Center

December 19, 1980

Memo To: University of Arizona Faculty Senate

From: David H. Strack, Director of Physical Education and Athletics *David H. Strack*

Regarding: Intercollegiate Athletic Financial Report

The attached financial information concerning Intercollegiate Athletics for the year ending June 30, 1980, was taken from the University's accounting records. The accounting records were audited by the public accounting firm of Ernst & Whinney and have been used for the preparation of the University of Arizona Financial Report for fiscal year ending June 30, 1980.

DHS:er

Attachments: Sched. I - ICA Balance Sheet
Sched. I-A - Notes to Balance Sheet
Sched. II - Wildcat Club Changes in Fund Balance
Sched. III - ICA Changes in Fund Balance
Sched. III-A - Miscellaneous Revenue & Expense
Sched. III-B - Selected Revenue Items
Sched. III-C - State Funded Salaries
Sched. III-D - Tuition Waivers

REPORT NO. SA3205

UNIVERSITY OF ARIZONA
INTER-COLLEGIATE ATHLETICS 204
BALANCE SHEET
06-31-80

PAGE NO. 1
RUN DATE 07-19-80

*** CURRENT MONTH ***
-- DEBITS -- -- CREDITS --

ASSETS

AS OF 06-31-80 AS OF 06-30-79

1,023,355.20 1,068,425.04

CASH & SHORT TERM INVEST
CASH ON HAND AND IN BANK
EQUITY IN PDDLED CASH

	1,115,549.01	1,008,300.59
TOTAL	1,115,549.01	1,008,300.59
TOTAL	1,115,549.01	1,008,300.59

134,238.70

RECEIVABLES
ACCOUNTS RECEIVABLE
ACCOUNTS REC - ICA

	134,238.70	501.00
TOTAL	134,238.70	501.00

1,500.00 1,000.00

OTHER RECEIVABLES
PETTY CASH/CHANGE ADVNCS
OPERATING ADVANCES
PERMANENT ADVANCES

	200.00	.00
	1,925.00	425.00
	49,250.00	.00
TOTAL	51,375.00	425.00

1,561.03

DEPOSITS & PREPAIDS
DEPOSIT-PAC ID
PREPAID EXPENSES - OTHER

	26,740.00	26,740.00
	1,561.03CR	.00
TOTAL	25,178.97	26,740.00
TOTAL	210,292.57	27,555.00

TOTAL ASSETS

1,326,341.58 1,035,955.59

REPORT NO. GA3225

UNIVERSITY OF ARIZONA
INTER-COLLEGIATE ATHLETICS 204
BALANCE SHEET
06-31-80

PAGE NO. 2
RUN DATE 07-13-80

* * C U R R E N T M O M T H * *

AS OF AS OF

- - DEBITS - - - - CREDITS - -

LIABILITIES AND FUND BALANCE 06-31-80 06-30-79

CURRENT LIABILITIES		AS OF	
		06-31-80	06-30-79
PAYABLES			
ACCOUNTS PAYABLE (CONTROL)		95,297.33	45,537.04
OTHER PAYABLES		19,517.19	.00
TOTAL		114,814.52	45,537.04

ACCRUED LIABILITIES		AS OF	
		06-31-80	06-30-79
PAYROLL LIABILITIES			
PAYROLL LIABILITY		17,826.40	9,529.25
ERE LIABILITY		2,237.26	3,074.28
TOTAL		20,063.66	12,702.53

DEFERRED REVENUE & DEPOS		AS OF	
		06-31-80	06-30-79
DEFERRED REVENUE - OTHER			
		1,165,343.50	983,347.50
TOTAL		1,165,343.50	883,347.50

RESERVES		AS OF	
		06-31-80	06-30-79
RESERVE FOR ENCUMBRANCES			
PURCHASE ORDERS		.00	.00
REQUISITIONS		.00	.00
PAYROLL		.00	.00
WORK ORDER		.00	.00
TELEPHONE BILL		.00	.00
TOTAL		.00	.00

OTHER RESERVES		AS OF	
		06-31-80	06-30-79
TOTAL		.00	.00

TOTAL LIAB/RESERVES		AS OF	
		06-31-80	06-30-79
TOTAL LIAB/RESERVES		1,300,211.68	941,687.07

FUND BALANCE		AS OF	
		06-31-80	06-30-79
TOTAL LIAB AND FUND BAL		1,326,341.68	1,035,345.69

97,916.07	119,143.36	.00	.00
30,981.64	7,000.00	.00	.00
152,951.72	4,879.45	.00	.00
59,186.58	3,995.00	.00	.00
1,854.04		.00	.00

1,260,719.51	1,106,574.12		
2,819,247.65	2,819,247.65		

NOTES TO BALANCE SHEET

- I. Accounts Receivable- The \$134,238.70 represents the following items -
- | | |
|-----------------------------------|------------------|
| NCAA Wrestling Championship 79-80 | 1,282.20 |
| Miscellaneous Ticket Recv'bls. | 256.50 |
| Baseball World Series - 1980 | 40,000.00 |
| KZAZ Baseball Telecasts | 3,000.00 |
| Pac-10 Bsktball Share 79-80 | 61,000.00 |
| Bsktball Programs-Spts.Promo.Ltd. | 7,700.00 |
| Wildcat Network | 10,000.00 |
| Prom-A-Thon- 1980 Jog-A-Thon | <u>11,000.00</u> |
| Total | \$134,238.70 |
- II. Permanent Advances- The \$49,250 represents permanent travel advances issued to coaches and designated administrative personnel for individual travel related to University business (primarily recruiting). Each person receiving a permanent travel advance signs a promissory note which is maintained in the ICA Business Office safe.
- III. Operating Advances- \$1,500 of the total is for the ticket office petty cash fund and is used when making change for over-the-counter ticket sales. The remaining \$425 represents a deposit required by American Airlines for a travel credit card issued to the Athletic Director. Subsequent to 6-30-80 the ticket office petty cash amount was reclassified to "petty cash-ticket office" on the Balance Sheet.
- IV. Deposit-Pac-10- Required deposit for institutions belonging to the Pacific-10 Conference.
- V. Prepaid Expenses Other- ICA's share of workmen's compensation rebate resulting from overpayments during the year. This amount was moved from the balance sheet to the General Administration revenue account subsequent to 6-30-80.
- VI. Accrued Liabilities- Represents travel vouchers and purchase requisition expenses incurred but not yet paid as of 6-30-80.
- VII. Deferred Revenue-Other- Payment for season football tickets for the 1980 season, prior to 7-1-80.

1979-80

Wildcat Club
Changes In Fund Balance
As of 6-30-80

Beginning Fund Balance 7-1-79		\$ (2,348)
Add Receipts		634,049
Less General & Administrative Expense		(151,392)
Recruiting Expense:		
Football	44,442	
Basketball	4,931	
Baseball	5,732	
Track	6,105	
Tennis	347	
Golf	1,836	
Swimming	8,615	
Wrestling	9,793	
Gymnastics	<u>725</u>	
Total Recruiting Expense		(82,526)
Less Transfer to ICA-Fund 204		(362,670)
Ending Fund Balance 6-30-80		<u><u>\$ 35,113</u></u>

NOTE - The normal position of the Wildcat Club should be an ending balance of -0- since its primary function is to raise money, cover any necessary expenses, and transfer any excess to ICA-Fund 204. Any actual ending balance is caused by errors in estimating the amount of such transfer and are corrected in the following year.

1979-80
Inter-Collegiate Athletics
Changes in Fund Balance
As of 6-30-80

Beginning Fund Balance 7/1/79 \$ 94,280

Add Transfers In:
Wildcat Club 362,670

Dept'l Revenue & Expense	Revenue	Expense	Net	
Student fees alloc.	815,950		815,950	
Concessions	88,463		88,463	
Football	2,668,130	1,765,568	902,562	
Basketball	1,118,406	595,520	522,886	
Baseball	174,800	179,082	(4,282)	
Track	5,508	92,267	(86,759)	
Tennis	535	30,564	(30,029)	
Golf	8,565	32,516	(23,951)	
Swimming	4,281	117,502	(113,221)	
Wrestling	7,828	56,335	(48,507)	
Gymnastics	3,450	33,100	(29,650)	
Cross Country	2,470	10,687	(8,217)	
Womens Sports	7,056	537,050	(529,994)	
Intramurals	12,506	79,937	(67,431)	
Wildcat Network	43,043	20,449	22,594	
General Adm.	56,896	439,321	(382,425)	
Miscellaneous*	46,219	42,865	3,354	
Adult Fitness	36,165	30,085	6,080	
Academic Consultant		26,776	(26,776)	
Equipment Room		55,375	(55,375)	
Sports Promotion		44,372	(44,372)	
Ticket Office		141,321	(141,321)	
Mens Medical Serv.	1,165	270,716	(269,551)	
Sports Information	3,688	124,788	(121,100)	
Water Polo	120	16,441	(16,321)	
Total	5,105,244	4,742,637	362,607	362,607

Less Transfers Out:

- Debt Service (508,162)
- Band Travel (24,259)
- ASUA-Cheerleaders (11,006)
- New Track (250,000)

Ending Fund Balance 6/30/80 \$ 26,130

*See Sched. I-A for Break-Out

ICA
Miscellaneous Revenue & Expense
As of 6-30-80

	<u>Revenue</u>	<u>Expense</u>
McKale Pool	\$17,190	\$27,300
Scholarship Box Club	481	2,899
New Games Training	113	538
Gymnastics Recreation	182	-0-
Jog-A-Thon	11,269	10,830
NCAA Div. I Playoff Share*	5,834	-0-
Bear Down Rental	3,000	-0-
High School All Star Game-Shriners	2,000	-0-
Other	<u>6,150</u>	<u>1,298</u>
Total	<u>\$46,219</u>	<u>\$42,865</u>

*Baseball Playoffs 1979 Season

INTERCOLLEGIATE ATHLETICS
SELECTED REVENUE ITEMS
1979-80

Concerning the revenues and expenses relative to sports, with the exception of football, basketball and baseball, the revenue items are not, in fact, gate receipts but are reimbursements from the NCAA for our participation in the NCAA Championships. Track does have gate receipts which total under \$3,000. The women also have minimal gate receipts as shown.

The revenues shown in the other categories are as follows:

1. The Training Room has revenues from insurance refunds.
2. Sports Information Office revenues are from programs sold.
3. Intramural revenues are from fees collected from participants.
4. General administration revenues include such things as:
 - a. Season ticket mailing cost recovery
 - b. Locker fees
 - c. KZAZ and broadcast rights fees
 - d. Miscellaneous items
5. The Adult Fitness Program revenues are the fees charged the people who participate.
6. Transfers In represents Wildcat Club revenues less recruiting and administrative expenses.

1979-80
ICA SALARIES FUNDED BY STATE FUNDS

Total state funds available for Department of Physical Education and Athletic salaries		\$1,696,758	
Total available state funds used for academic portion of salaries		1,032,752	(61%)
Total available state funds used for athletic portion of salaries		664,006	(39%)
Athletic Administrators: \$156,940 (9%)			
Athletic Staff: 82,978 (5%)			
Coaches: 424,088 (25%)			
<u>\$664,006 (39%)</u>			

PERSONNEL WITH RESPONSIBILITIES IN PHYSICAL EDUCATION AND ATHLETICS

SOURCES RESPONSIBILITY	FROM STATE FUNDS		ICA REVENUE LOCAL FUNDS	TOTAL SALARY
	ATHLETIC	ACADEMIC		
ADMINISTRATORS	\$156,940	\$ 52,312	\$ 73,274	\$282,526
STAFF	82,978	50,172	158,528	291,678
COACHES	<u>424,088</u>	<u>83,468</u>	<u>131,235</u>	<u>638,791</u>
	\$664,006	\$185,952	\$363,037	\$1,212,995

INTERCOLLEGIATE ATHLETICS
TUITION WAIVERS 1979-80

<u>WOMEN</u>		<u>MEN</u>	
Basketball.....	9	Baseball.....	18 1/2
Cross Country.....	5	Basketball.....	15
Field Hockey.....	10	Football.....	88 1/2
Golf.....	6 1/2	Golf.....	8 1/2
Gymnastics.....	9 1/2	Gymnastics.....	14
Softball.....	5 1/2	Swimming.....	14 1/2
Swimming/Diving.....	8	Tennis.....	5
Synchronized Swimming.....	7	Track & Field.....	16 1/2
Tennis.....	7	Water Polo.....	9 1/2
Track & Field.....	5 1/2	Wrestling.....	17 1/2
Volleyball.....	7	Fifth Year.....	9
Fifth Year.....	<u>3</u>		
TOTAL	83	TOTAL	<u>216 1/2</u>

WOMEN.....	83
MEN.....	<u>216 1/2</u>
TOTAL	299 1/2

The Board of Regents grants the following number of tuition waivers to the three state universities for athletics:

University of Arizona.....	315
Arizona State University.....	315
Northern Arizona University.....	210

The Regents do not attach a dollar value to the waivers; therefore, no dollar value is shown.

The number of tuition waivers utilized each year varies, but we cannot exceed the total granted to our university.