

**UNLV INTERCOLLEGIATE ATHLETICS
BUDGET TO ACTUAL REPORT
FOR FISCAL YEARS ENDED**

	FY 2014		FY 2015		FY 2016		FY 2017
	Budget	Actual	Budget	Actual	Budget	Actual	Budget
Revenues:							
State Funds	\$ 7,038,125	\$ 7,038,125	\$ 7,028,385	\$ 7,028,385	\$ 7,335,457	\$ 7,335,457	\$ 7,361,114
Student Fees	2,470,664	2,626,923	2,639,605	2,839,079	2,831,184	2,958,156	3,002,135
Priority Seating	3,500,000	3,858,669	3,858,669	3,579,375	3,650,000	3,429,491	3,500,000
Unrestricted Gifts and Benefits	3,777,750	2,813,838	3,201,716	3,049,569	4,002,177	3,416,486	3,597,545
Endowment Proceeds	53,900	45,785	53,396	16,191	32,627	47,859	42,600
Men's Basketball	4,040,000	3,836,444	3,858,400	3,806,759	3,943,000	3,467,183	3,731,681
Football	2,600,000	1,472,606	1,531,269	1,248,019	1,540,000	1,970,397	2,200,064
Football Game Guarantees	250,000	250,000	825,000	925,000	1,300,000	1,300,000	475,000
All Other Men's & Women's Sports	323,800	412,429	327,185	309,195	321,335	321,815	245,610
Royalties, Rental Fees and Miscellaneous	834,150	757,365	911,192	935,183	701,200	792,119	745,000
NCAA & MWC	4,244,576	3,146,118	4,580,862	4,562,013	4,768,142	4,642,214	4,524,399
Institutional Support	310,223	2,545,223	2,131,411	2,210,223	1,203,182	2,203,182	1,542,959
Other Unbudgeted (See Notes for Detail)	-	585,950	-	-	-	1,000,000	-
	29,443,188	29,389,475	30,947,090	30,508,990	31,628,304	32,884,359	30,968,107
Expenditures:							
Direct Facilities	1,238,773	1,577,503	1,327,639	\$ 1,380,180	\$ 1,489,418	\$ 1,454,840	\$ 1,501,013
Indirect Facilities	2,257,395	2,257,395	2,254,021	2,254,021	2,459,709	2,459,709	2,397,088
Admin\Marketing\Sport Info\Donor Services	4,723,913	4,607,272	3,903,637	3,784,375	4,124,744	4,476,660	4,718,965
Compliance and Academic Support	187,269	88,671	303,661	276,597	294,383	358,932	323,305
Sport Support	3,599,036	3,788,768	3,852,803	3,642,174	3,856,399	3,797,756	4,225,336
Men's Basketball Operations	3,275,382	3,108,048	3,574,196	3,250,038	3,536,940	3,878,938	4,537,896
Football Operations	4,452,203	4,794,956	5,360,951	5,148,484	5,517,270	5,675,743	5,819,822
All Other M. & W. Sport Operations	4,987,432	5,240,249	5,266,138	5,050,005	5,373,452	5,314,330	5,392,980
ICA Student Aid all Sports	6,893,767	6,793,340	7,297,438	7,158,535	7,293,960	6,921,273	7,830,752
Debt and Loan Payments	628,018	523,465	606,606	616,604	482,029	484,528	468,833
Other Unbudgeted (See Notes for Detail)	-	582,054	-	643,215	-	262,845	-
	32,243,188	33,361,722	33,747,090	33,204,228	34,428,304	35,085,555	37,215,990
Other Revenue: Transfer In from TMC	2,800,000	3,250,000	2,800,000	2,800,000	2,800,000	2,800,000	2,800,000
Net Contribution(Decrease) to Reserve	0	(722,247)	-	104,762	-	598,804	(3,447,883)
Beginning Reserves	669,758	669,758	(52,488)	(52,488)	52,274	52,274	651,078
Self Supporting Budget Ending Reserve:	669,758	(52,488)	\$ (52,488)	\$ 52,274	\$ 52,274	\$ 651,078	\$ (2,796,805)

Notes:

Ending reserves for accounts not included in the report are as follows(Does not include athletic endowments and gifts currently held by the UNLV Foundation):

Gift Funds (Sport Specific Restricted)	422,188	\$ 472,823	\$ 807,429
Restricted Gift Funds (Scholarship Restricted)	334,821	\$ 270,385	\$ 318,373
Total	<u>\$ 704,521</u>	<u>\$ 743,208</u>	<u>\$ 1,125,802</u>

Other Unbudgeted activities:

FY2014 Football Bowl Game Revenues of \$585,950 and Expenditures of \$582,054

FY2015 Football Staff Transition Expenditures of \$643,215

FY2016 Men's Basketball Revenues for Coach Buyout of \$1,000,000 and Staff Buyout Expenditures of \$262,845

This financial report has been prepared on the accounting basis used by the university for budgetary purposes and will not include adjustments normally found in statements prepared using generally accepted accounting principles. The NCAA annual report is prepared using generally accepted cost accounting principles and includes a full costing of all support. Debt service, academic advisors, and indirect facility and administrative support costs are not included in these reports. These reports only contain Athletics' budgeted activities.

**UNLV INTERCOLLEGIATE ATHLETICS
FINANCIAL PROJECTIONS
FOR FISCAL YEARS ENDED**

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021
	Budget	Projection	Projection	Projection	Projection
Revenues:					
State Funds	\$ 7,361,114	\$ 7,465,209	\$ 7,465,209	\$ 7,548,658	\$ 7,603,317
Student Fees	3,002,135	3,035,658	3,050,000	3,100,000	3,100,000
Priority Seating	3,500,000	3,750,000	3,850,000	3,850,000	3,850,000
Unrestricted Gifts and Benefits	3,597,545	3,797,545	3,800,000	3,800,000	3,800,000
Endowment Proceeds	42,600	25,000	25,000	27,000	27,000
Men's Basketball	3,731,681	3,931,681	4,130,000	4,330,000	4,330,000
Football	2,200,064	2,600,000	2,800,000	3,000,000	3,000,000
Football Game Guarantees	475,000	1,500,000	1,500,000	500,000	2,000,000
All Other Men's & Women's Sports	245,610	566,110	570,000	600,000	600,000
Royalties, Rental Fees and Miscellaneous	745,000	688,985	700,000	735,000	745,000
NCAA & MWC	4,524,399	4,706,330	5,000,000	5,000,000	5,000,000
Institutional Support	1,542,959	1,542,959	1,542,959	1,542,959	1,542,959
	30,968,107	33,609,477	34,433,168	34,033,617	35,598,276
Expenditures:					
Direct Facilities	\$ 1,501,013	\$ 1,522,062	\$ 1,722,062	\$ 1,772,120	\$ 1,794,120
Indirect Facilities	2,397,088	2,445,030	2,445,030	2,445,030	2,445,030
Admin\Marketing\Sport Info\Donor Services	4,718,965	4,739,609	4,739,609	4,872,319	4,902,624
Compliance and Academic Support	323,305	294,383	294,383	294,383	294,383
Sport Support	4,225,336	4,093,501	4,282,676	4,402,591	4,417,387
Men's Basketball Operations	4,537,896	3,729,896	3,729,896	3,834,333	3,834,333
Football Operations	5,819,822	5,965,318	5,965,318	6,132,346	6,132,346
All Other M. & W. Sport Operations	5,392,980	5,473,875	5,473,875	5,627,143	5,627,143
ICA Student Aid all Sports	7,830,752	7,853,754	7,872,450	7,900,740	7,910,297
Debt and Loan Payments	468,833	468,833	468,833	468,833	468,833
	37,215,990	36,586,261	36,994,132	37,749,838	37,826,496
Other Revenue: Transfer In from TMC	2,800,000	2,800,000	2,800,000	2,800,000	2,800,000
Net Contribution(Decrease) to Reserve	(3,447,883)	(176,784)	239,036	(916,221)	571,779
Beginning Reserves	651,078	(2,796,805)	(2,973,589)	(2,734,553)	(3,650,774)
Self Supporting Budget Ending Reserve:	\$ (2,796,805)	\$ (2,973,589)	\$ (2,734,553)	\$ (3,650,774)	\$ (3,078,995)
Notes:					
Student Fee Request for fifty cents over the next four years, starting Fall 2018, will have the following impact financially:			350,348	700,695	1,051,043
Adjusted Self Supporting Budget Ending Reserve:		\$ (2,384,205)	\$ (2,950,079)	\$ (2,027,952)	

This financial report has been prepared on the accounting basis used by the university for budgetary purposes and will not include adjustments normally found in statements prepared using generally accepted accounting principles. The NCAA annual report is prepared using generally accepted cost accounting principles and includes a full costing of all support. Debt service, academic advisors, and indirect facility and administrative support costs are not included in these reports. These reports only contain Athletics' budgeted activities.