

California State University, Bakersfield
Base Budget Operating Fund - Direct Institutional Support for Athletics
for the year ended June 30, 2023

<u>Division</u>	<u>College/Area</u>	<u>Account Category</u>	<u>Original Base</u>	<u>Adjustment</u>	<u>Current Budget</u>
D23000 - Student Affairs	D10800 - Athletics	601 - Salaries and Wages	4,481,824	0	4,481,824
		660 - Operating Expenses	803,000	84,911 (4)	887,911
			<u>5,284,824</u>	<u>84,911</u>	<u>5,369,735</u>
D90000 - Campus Wide	D900000 - Campus Wide	603 - Benefits	2,375,367	38,344 (5)	2,413,711
			<u>7,660,191</u>	<u>123,256</u>	<u>7,783,447</u>
D90000 - Campus Wide	D900000 - Campus Wide	660 - Operating Expenses	1,518,911 (3)	0	1,518,911
		Non-general Operating Funds	0	150,000 (6)	150,000
		Direct Institutional Support	<u>9,179,102</u>	<u>273,256</u>	<u>9,452,358</u> (7)

Notes:

- (1) Agrees with Athletics as reported on FY22-23 Base Budget Operating Fund - by Department and Account Category
- (2) Agrees with Athletics as reported on FY22-23 Base Budget Operating Fund Allocation
- (3) Athletics campus-wide expenses such as capital projects, insurance, memberships, and other operational costs
- (4) Athletics outstanding purchase orders from prior year
- (5) Athletics portion of campus-wide benefits adjustment
- (6) Big West Conference Membership - BK002
- (7) Agrees with CSUB NCAA AUP, Statement of Revenues and Expenses, Page 11 Line 4 - Direct Institutional Support

California State University, Bakersfield

Agreed-Upon Procedures Applied to the Statements and Records
of the Intercollegiate Athletics Department

Year Ended June 30, 2023



CALIFORNIA STATE UNIVERSITY, BAKERSFIELD
Agreed-Upon Procedures Applied to the Statements and Records
of the Intercollegiate Athletics Department
Year Ended June 30, 2023

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Lynnette Zelezny, Ph.D., M.B.A., President
California State University, Bakersfield

We have performed the procedures described in the Schedule of Agreed-Upon Procedures on the Statement of Revenues and Expenses and Other Reporting Items of California State University, Bakersfield for the year ended June 30, 2023. California State University, Bakersfield's management is responsible for the Statement of Revenues and Expenses and Other Reporting Items and the Statement of Revenues and Expenses and Other Reporting Items' compliance with those requirements.

The President of California State University, Bakersfield has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of assisting users in evaluating whether the accompanying Statement of Revenues and Expenses and Other Reporting Items of California State University, Bakersfield is in compliance with the National Collegiate Athletic Association (NCAA) Bylaw 3.2.4.17 for the year ended June 30, 2023. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are described in the Schedule of Agreed-Upon Procedures.

We were engaged by California State University, Bakersfield to perform this engagement to apply agreed-upon procedures and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an audit or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the Statement of Revenues and Expenses and Other Reporting Items of California State University, Bakersfield for the year ended June 30, 2023. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of California State University, Bakersfield and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the specified parties listed above and is not intended to be and should not be used by anyone other than those specified parties.

Aldrich CPAs + Advisors LLP

San Diego, California
December 19, 2023

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD

Schedule of Agreed-Upon Procedures

Year Ended June 30, 2023

Revenues – Minimum Agreed-Upon Procedures

Note: Differences less than 1% of revenues will not be reported.

1. Compare and agree each operating revenue category reported in the statement during the reporting period to supporting schedules provided by the institution. If a specific reporting category is less than 4.0% of the total revenues, no procedures are required for that specific category.
Step 1: No findings were noted.
2. Compare and agree a sample of operating revenue receipts obtained from the above operating revenue supporting schedules to adequate supporting documentation.
Step 2: No findings were noted.
3. Compare each major revenue account over 10% of the total revenues to prior period amounts and budget estimates. Obtain and document an explanation of any variations greater than 10%. Report the analysis as a supplement to the final Agreed-Upon Procedures report.
Step 3: No findings were noted.
4. **Ticket Sales**
 - a. Compare tickets sold during the reporting period, complimentary tickets provided during the reporting period and unsold tickets to the related revenue reported by the institution in the statement and the related attendance figures and recalculate totals.
Step 4: Ticket sales are less than 4.0% of total revenues. No procedures were performed.
5. **Direct State or Other Governmental Support**
 - a. Compare direct state or other governmental support recorded by the institution during the reporting period with state appropriations, institutional authorizations and/or other corroborative supporting documentation and recalculate totals.
Step 5: Direct state or other governmental support is less than 4.0% of total revenues. No procedures were performed.
6. **Student Fees**
 - a. Compare and agree student fees reported by the institution in the statement for the reporting to student enrollments during the same reporting period and recalculate totals.
 - b. Obtain documentation of institution's methodology for allocating student fees to intercollegiate athletics programs.
 - c. If the athletics department is reporting that an allocation of student fees should be countable as generated revenue, recalculate the totals of their methodology for supporting that they are able to count each sport. Tie the calculation to supporting documents such as seat manifests, ticket sales reports and student fee totals.
Step 6: No findings were noted.
7. **Direct Institutional Support**
 - a. Compare the direct institutional support recorded by the institution during the reporting period with the institutional supporting budget transfers documentation and other corroborative supporting documentation and recalculate totals.
Step 7: No findings were noted.
8. **Less – Transfers to Institution**
 - a. Compare the transfers back to institution with permanent transfers back to institution from the athletics department and recalculate totals.
Step 8: There are no transfers back to the institution. No procedures were performed.
9. **Indirect Institutional Support**
 - a. Compare the indirect institutional support recorded by the institution during the reporting period with expense payments, cost allocation detail and other corroborative supporting documentation and recalculate totals.
Step 9: No findings were noted.

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD

Schedule of Agreed-Upon Procedures

Year Ended June 30, 2023

10. Guarantees

- a. Select a sample of settlement reports for away games during the reporting period and agree each selection to the institution's general ledger and/or the statement and recalculate totals.
- b. Select a sample of contractual agreements pertaining to revenues derived from guaranteed contests during the reporting period and compare and agree each selection to the institution's general ledger and/or the statement and recalculate totals.

Step 10: Guarantees are less than 4.0% of total revenues. No procedures were performed.

11. Contributions

- a. Any contributions of moneys, goods or services received directly by an intercollegiate athletics program from any affiliated or outside organization, agency or group of individuals (two or more) not included above (e.g., contributions by corporate sponsors) that constitutes 10 percent or more in aggregate for the reporting year of all contributions received for intercollegiate athletics during the reporting periods shall obtain and review supporting documentation for each contribution and recalculate totals.

Step 11: No findings were noted.

12. In-Kind

- a. Compare the in-kind recorded by the institution during the reporting period with a schedule of in-kind donations and recalculate totals.

Step 12: In-kind donations are less than 4.0% of total revenues. No procedures were performed.

13. Compensation and Benefits Provided by a Third-Party

- a. Obtain the summary of revenues from affiliated and outside organizations (the "Summary") as of the end of the reporting period from the institution and select a sample of funds from the Summary and compare and agree each selection to supporting documentation, the institution's general ledger and/or the Summary and recalculate totals.

Step 13: Compensation and benefits provided by a third-party are less than 4.0% of total revenue. No procedures were performed.

14. Media Rights

- a. Obtain and inspect agreements to understand the institution's total media (broadcast, television, radio) rights received by the institution or through their conference offices as reported in the statement.
- b. Compare and agree the media right revenues to a summary statement of all media rights identified, if applicable, and the institution's general ledger and recalculate totals. Ledger totals may be different for total conference distributions if media rights are not broken out separately.

Step 14: There are no media rights. No procedures were performed.

15. NCAA Distributions

- a. Compare the amounts recorded in the revenue and expense reporting to general ledger detail for NCAA distributions and other corroborative supporting documents and recalculate totals.

Step 15: No findings were noted.

16. Conference Distributions and Conference Distributions of Football Bowl Generated Revenue

- a. Obtain and inspect agreements related to the institution's conference distributions and participation in revenues from tournaments during the reporting period for relevant terms and conditions.
- b. Compare and agree the related revenues to the institution's general ledger, and/or the statement and recalculate totals.

Step 16: There are no conference distributions and conference distributions of football bowl generated revenue. No procedures were performed.

17. Program Sales, Concessions, Novelty Sales and Parking

- a. Compare the amount recorded in the revenue reporting category to a general ledger detail of program sales, concessions, novelty sales and parking as well as any other corroborative supporting documents and recalculate totals.

Step 17: There are no program sales, concessions, novelty sales and parking revenues. No procedures were performed.

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD

Schedule of Agreed-Upon Procedures

Year Ended June 30, 2023

18. Royalties, Licensing, Advertisements and Sponsorships

- a. Obtain and inspect agreements related to the institution's participation in revenues from royalties, licensing, advertisements, and sponsorships during the reporting period for relevant terms and conditions.
- b. Compare and agree the related revenues to the institution's general ledger, and/or the statement and recalculate totals.

Step 18: Royalties, licensing, advertisements and sponsorships are less than 4.0% of total revenues. No procedures were performed.

19. Sports Camp Revenues

- a. Inspect sports camp contract(s) between the institution and person(s) conducting institutional sports-camps or clinics during the reporting period to obtain documentation of the institution's methodology for recording revenues from sports-camps.
- b. Obtain schedules of camp participants and select a sample of individual camp participant cash receipts from the schedule of sports-camp participants and agree each selection to the institution's general ledger, and/or the statement and recalculate totals.

Step 19: Sports camp revenues are less than 4.0% of total revenues. No procedures were performed.

20. Athletics Restricted Endowment and Investment Income

- a. Obtain and inspect endowment agreements (if any) for relevant terms and conditions.
- b. Compare and agree the classification and use of endowment and investment income reported in the statement during the reporting period to the uses of income defined within the related endowment agreement and recalculate totals.

Step 20: Athletics restricted endowment and investment income is less than 4.0% of total revenues. No procedures were performed.

21. Other Operating Revenue

- a. Perform minimum agreed-upon procedures referenced for all revenue categories and recalculate totals.

Step 21: Other operating revenue is less than 4.0% of total revenues. No procedures were performed.

22. Football Bowl Revenues

- a. Obtain and inspect agreements related to the institution's revenues from post-season football bowl participation during the reporting period to gain an understanding of the relevant terms and conditions.
- b. Compare and agree the related revenues to the institution's general ledger, and/or the statement and recalculate totals.

Step 22: There are no football bowl revenues. No procedures were performed.

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD

Schedule of Agreed-Upon Procedures

Year Ended June 30, 2023

Expenses – Minimum Agreed-Upon Procedures

Note: Differences less than 1% of expenses will not be reported.

23. Compare and agree each expense category reported in the statement during the reporting period to supporting schedules provided by the institution. If a specific reporting category is less than 4.0% of the total expenses, no procedures are required for that specific category.

Step 23: No findings were noted.

24. Compare and agree a sample of expenses obtained from the above operating expense supporting schedules to adequate supporting documentation.

Step 24: No findings were noted.

25. Compare each major expense account over 10% of the total expenses to prior period amounts and budget estimates. Obtain and document an explanation of any variations greater than 10%. Report the analysis as a supplement to the final Agreed-Upon procedures report.

Step 25: No findings were noted.

26. Athletic Student Aid

- a. Select a sample of students (10% of the total student-athletes for institutions who have used NCAA's Compliance Assistant (CA) software to prepare athletic aid detail, with a maximum sample size of 40, and 20% of total student-athletes for institutions who have not, with a maximum sample size of 60) from the listing of institutional student aid recipients during the reporting period. Data should be captured by the institution through the creation of a squad/eligibility list for each sponsored sport.
- b. Obtain individual student account detail for each selection and compare total aid in the institution's student system to the student's detail in CA or the institution report that ties directly to the NCAA Membership Financial Reporting System.
- c. Perform a check of each student selected to ensure their information was reported accurately in either the NCAA's CA software or entered directly into the NCAA Membership Financial Reporting System using the following criteria:
 - The equivalency value for each student-athlete in all sports, including head-count sports, needs to be converted to a full-time equivalency value. The full-time equivalency value is calculated using the athletic grant amount reported on the Calculation of Revenue Distribution Equivalencies Report (CRDE) from CA as the numerator and the full grant amount which is the total cost for tuition, fees, course-related books, room and board for an academic year as the denominator. If using the NCAA CA software, this equivalency value will be calculated for you on the CRDE report labeled "Revenue Distribution Equivalent Award".
 - Grants-in-aid is calculated by using the revenue distribution equivalencies by sport and in aggregate. (Athletic grant amount divided by the full grant amount).
 - Other expenses related to attendance (also known as cost of attendance) should not be included in grants-in-aid revenue distribution equivalencies. Only tuition, fees, room, board and course-related books are countable for grants-in-aid revenue distribution per Bylaw 20.02.10.
 - Full grant amount should be entered as a full year of tuition, not a semester or quarter.
 - Student-athletes are to be counted once, regardless of multiple sport participation, and should not receive a revenue distribution equivalency greater than 1.00.
 - Athletics grants are valid for revenue distribution purposes only in sports in which the NCAA conducts championships competition, emerging sports for women and football bowl subdivision football.
 - Grants-in-aid are valid for revenue distribution purposes in NCAA sports that do not meet the minimum contests and participants' requirements of Bylaw 20.10.6.3.
 - Institutions providing grants to student-athletes listed on the CRDE as "Exhausted Eligibility (fifth-year)" or "Medical" receive credit in the grants-in-aid component.

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD

Schedule of Agreed-Upon Procedures

Year Ended June 30, 2023

- The athletics aid equivalency cannot exceed maximum equivalency limits. However, the total revenue distribution equivalency can exceed maximum equivalency limits due to exhausted eligibility and medical equivalencies (reference Bylaw 15.5.3.1).
- If a sport is discontinued and the athletic grant(s) are still being honored by the institution, the grant(s) are included in student-athlete aid for revenue distribution purposes.
- All equivalency calculations should be rounded to two decimal places.
- If a selected student received a Pell Grant, ensure the value of the grant is not included in the calculation of equivalencies or the total dollar amount of student athletic aid expense for the institution.
- If a selected student received a Pell Grant, ensure the student's grant was included in the total number and total dollar value of Pell Grants reported for Revenue Distribution purposes in the NCAA Membership Financial Reporting System.

- d. Recalculate totals for each sport and overall.

Step 26: No findings were noted.

27. Guarantees

- a. Obtain and inspect visiting institution's away-game settlement reports received by the institution during the reporting period and agree related expenses to the institution's general ledger and/or the statement and recalculate totals.
- b. Obtain and inspect contractual agreements pertaining to expenses recorded by the institution from guaranteed contests during the reporting period. Compare and agree related amounts expensed by the institution during to the institution's general ledger and/or the statement and recalculate totals.

Step 27: Guarantees are less than 4.0% of total expenses. No procedures were performed.

28. Coaching Salaries, Benefits, and Bonuses Paid by the University and Related Entities

- a. Obtain and inspect a listing of coaches employed by the institution and related entities during the reporting period. Select a sample of coaches' contracts that must include football, and men's and women's basketball from the listing.
- b. Compare and agree the financial terms and conditions of each selection to the related coaching salaries, benefits, and bonuses recorded by the institution and related entities in the statement during the reporting period.
- c. Obtain and inspect payroll summary registers for the reporting year for each selection. Compare and agree payroll summary registers from the reporting period to the related coaching salaries, benefits and bonuses paid by the institution and related entities expense recorded by the institution in the statement during the reporting period.
- d. Compare and agree the totals recorded to any employment contracts executed for the sample selected and recalculate totals.

Step 28: No findings were noted.

29. Coaching Salaries, Benefits, and Bonuses Paid by a Third-Party

- a. Obtain and inspect a listing of coaches employed by third parties during the reporting period. Select a sample of coaches' contracts that must include football, and men's and women's basketball from the listing.
- b. Compare and agree the financial terms and conditions of each selection to the related coaching other compensation and benefits paid by a third party and recorded by the institution in the statement during the reporting period.
- c. Obtain and inspect reporting period payroll summary registers for each selection. Compare and agree related payroll summary register to the coaching other compensation and benefits paid by a third party expenses recorded by the institution in the statement during the reporting period and recalculate totals.

Step 29: Coaching salaries, benefits, and bonuses paid by a third-party are less than 4.0% of total expenses. No procedures were performed.

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD

Schedule of Agreed-Upon Procedures

Year Ended June 30, 2023

30. Support Staff/Administrative Salaries, Benefits, and Bonuses Paid by the University and Related Entities

- a. Select a sample of support staff/administrative personnel employed by the institution and related entities during the reporting period.
- b. Obtain and inspect reporting period summary payroll register for each selection. Compare and agree related summary payroll register to the related support staff administrative salaries, benefits and bonuses paid by the institution and related entities expense recorded by the institution in the statement during the reporting period and recalculate totals.

Step 30: No findings were noted.

31. Support Staff/Administrative Other Compensation and Benefits Paid by a Third-Party

- a. Select a sample of support staff/administrative personnel employed by the third parties during the reporting period.
- b. Obtain and inspect reporting period payroll summary registers for each selection. Compare and agree related payroll summary registers to the related support staff administrative other compensation and benefits expense recorded by the institution in the statement during the reporting period and recalculate totals.

Step 31: There are no support staff/administrative other compensation and benefits paid by a third-party. No procedures were performed.

32. Severance Payments

- a. Select a sample of employees receiving severance payments by the institution during the reporting period and agree each severance payment to the related termination letter or employment contract and recalculate totals.

Step 32: There are no severance payments. No procedures were performed.

33. Recruiting

- a. Obtain documentation of the institution's recruiting expense policies.
- b. Compare and agree to existing institutional- and NCAA-related policies.
- c. Obtain general ledger detail and compare to the total expenses reported and recalculate totals.

Step 33: Recruiting is less than 4.0% of total expenses. No procedures were performed.

34. Team Travel

- a. Obtain documentation of the institution's team travel policies.
- b. Compare and agree to existing institutional- and NCAA-related policies.
- c. Obtain general ledger detail and compare to the total expenses reported and recalculate totals.

Step 34: No findings were noted.

35. Sports Equipment, Uniforms, and Supplies

- a. Obtain general ledger detail and compare to the total expenses reported. Select a sample of transactions to validate existence of transaction and accuracy of recording and recalculate totals.

Step 35: Sports equipment, uniforms, and supplies are less than 4.0% of total expenses. No procedures were performed.

36. Game Expenses

- a. Obtain general ledger detail and compare to the total expenses reported. Select a sample of transactions to validate existence of transaction and accuracy of recording and recalculate totals.

Step 36: Game expenses are less than 4.0% of total expenses. No procedures were performed.

37. Fund Raising, Marketing and Promotion

- a. Obtain general ledger detail and compare to the total expenses reported. Select a sample of transactions to validate existence of transaction and accuracy of recording and recalculate totals.

Step 37: Fund raising, marketing and promotion are less than 4.0% of total expenses. No procedures were performed.

38. Sports Camp Expenses

- a. Obtain general ledger detail and compare to the total expenses reported. Select a sample of transactions to validate existence of transaction and accuracy of recording and recalculate totals.

Step 38: Sports camp expenses are less than 4.0% of total expenses. No procedures were performed.

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD

Schedule of Agreed-Upon Procedures

Year Ended June 30, 2023

39. Spirit Groups

- a. Obtain general ledger detail and compare to the total expenses reported. Select a sample of transactions to validate existence of transaction and accuracy of recording and recalculate totals.

Step 39: Spirit groups are less than 4.0% of total expenses. No procedures were performed.

40. Athletic Facility Debt Service, Leases and Rental Fees

- a. Obtain a listing of debt service schedules, lease payments and rental fees for athletics facilities for the reporting year. Compare a sample of facility payments including the top two highest facility payments to additional supporting documentation (e.g. debt financing agreements, leases, rental agreements).

- b. Compare amounts recorded to amounts listed in the general ledger detail and recalculate totals.

Step 40: Athletic facility debt service, leases and rental fees are less than 4.0% of total expenses. No procedures were performed.

41. Direct Overhead and Administrative Expenses

- a. Obtain general ledger detail and compare to the total expenses reported. Select a sample of transactions to validate existence of transaction and accuracy of recording and recalculate totals.

Step 41: Direct overhead and administrative expenses are less than 4.0% of total expenses. No procedures were performed.

42. Indirect Institutional Support

- a. Tested with revenue section- Indirect Institutional Support.

Step 42: No findings were noted.

43. Medical Expenses and Insurance

- a. Obtain general ledger detail and compare to the total expenses reported. Select a sample of transactions to validate existence of transaction and accuracy of recording and recalculate totals.

Step 43: Medical expenses and insurance expenses are less than 4.0% of total expenses. No procedures were performed.

44. Memberships and Dues

- a. Obtain general ledger detail and compare to the total expenses reported. Select a sample of transactions to validate existence of transaction and accuracy of recording and recalculate totals.

Step 44: Memberships and dues are less than 4.0% of total expenses. No procedures were performed.

45. Student-Athlete Meals (non-travel)

- a. Obtain general ledger detail and compare to the total expenses reported. Select a sample of transactions to validate existence of transaction and accuracy of recording and recalculate totals.

Step 45: Student-athlete meals (non-travel) are less than 4.0% of total expenses. No procedures were performed.

46. Other Operating Expenses

- a. Obtain general ledger detail and compare to the total expenses reported. Select a sample of transactions to validate existence of transaction and accuracy of recording and recalculate totals.

Step 46: No findings were noted.

47. Football Bowl Expenses

- a. Obtain general ledger detail and compare to the total expenses reported. Select a sample of transactions to validate existence of transaction and accuracy of recording and recalculate totals.

Step 47: There are no football bowl expenses. No procedures were performed.

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD

Schedule of Agreed-Upon Procedures

Year Ended June 30, 2023

Additional Minimum Agreed-Upon Procedures

48. Grants-in-Aid

- a. Compare and agree the sports sponsored reported in the NCAA Membership Financial Reporting System to the Calculation of Revenue Distribution Equivalencies Report (CRDE) from Compliance Assistant (CA) or other report that supports the equivalency calculations from the institution. The NCAA Membership Financial Reporting System populates the sports from the NCAA Membership Database as they are reported by the institution between May and August. If there is a discrepancy in the sports sponsored between the NCAA Membership Financial Reporting System and the CRDE or equivalent supporting equivalency calculations, inquire about the discrepancy and report the justification in the AUP report.
- b. Compare current year Grants-in-Aid revenue distribution equivalencies to prior year reported equivalencies per the Membership Financial Report submission. Inquire and document an explanation for any variance greater than +/-4%.

Step 48: No findings were noted.

49. Sports Sponsorship

- a. Obtain the institution's Sports Sponsorship and Demographics Form submitted to the NCAA for the reporting year between May and August. Validate that the countable NCAA sports reported by the institution meet the minimum requirements, set forth in Bylaw 20.10.6.3, related to the number of contests and the number of participants. If the institution requested and/or received a waiver related to minimum contests or minimum participants for a particular sport, that sport would not qualify as a sponsored sport for the purposes of revenue distribution. Also, only sports in which the NCAA conducts championships competition, emerging sports for women and bowl subdivision football are eligible. Once countable sports have been validated, ensure that the institution has properly reported these sports as countable for revenue distribution purposes within the NCAA Membership Financial Reporting System. Note: Any discrepancies MUST be resolved within the NCAA Membership Financial Reporting System prior to the report being submitted to the NCAA.
- b. Compare current year number of Sports Sponsored to prior year reported total per the Membership Financial Report submission. Inquire and document an explanation for any variance.

Step 49: No findings were noted.

50. Pell Grants

- a. Agree the total number of Division I student-athletes who, during the academic year, received a Pell Grant award (e.g. Pell Grant recipients on Full Athletic Aid, Pell Grant recipients on Partial Athletic Aid and Pell Grant recipients with no Athletic Aid) and the total dollar amount of these Pell Grants reported in the NCAA Membership Financial Reporting System to a report, generated out of the institution's financial aid records, of all student-athlete Pell Grants. Note 1: Only Pell Grants for sports in which the NCAA conducts championships competition, emerging sports for women and bowl subdivision football are countable. Note 2: Student-athletes should only be counted once even if the athlete participates in multiple sports. Note 3: individual student-aid file testing in Athletic Student Aid Step 26 above should tie any selected student athletes who received Pell Grants back to the report of all student athlete Pell Grants to test the completeness and accuracy of the report.
- b. Compare current year Pell Grants total to prior year reported total per the Membership Financial Report submission. Inquire and document an explanation for any variance greater than +/-20 grants.

Step 50: No findings were noted.

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD

Schedule of Agreed-Upon Procedures

Year Ended June 30, 2023

Minimum Agreed-Upon Procedures for Other Reporting Items

51. Excess Transfers to Institution

- a. Obtain general ledger detail and compare to the total expenses reported. Select a sample of transactions to validate existence of transaction and accuracy of recording and recalculate totals.

Step 51: There are no excess transfers to. No procedures were performed.

52. Conference Realignment Expenses

- a. Obtain general ledger detail and compare to the total expenses reported. Select a sample of transactions to validate existence of transaction and accuracy of recording and recalculate totals.

Step 52: There are no conference realignment expenses. No procedures were performed.

53. Total Athletics Related Debt

- a. Obtain repayment schedules for all outstanding intercollegiate athletics debt during the reporting period. Recalculate annual maturities (consisting of principal and interest) provided in the schedules obtained.

- b. Agree the total annual maturities and total outstanding athletic related to supporting documentation and the institution's general ledger, as applicable.

Step 53: No findings were noted.

54. Total Institutional Debt

- a. Agree the total outstanding institutional debt to supporting documentation and the institution's audited financial statements, if available, or the institution's general ledger.

Step 54: No findings were noted.

55. Value of Athletics Dedicated Endowments

- a. Obtain a schedule of all athletics dedicated endowments maintained by athletics, the institution, and affiliated organizations. Agree the fair market value in the schedule(s) to supporting documentation, the general ledger(s) and audited financial statements, if available.

Step 55: No findings were noted.

56. Value of Institutional Endowments

- a. Agree the total fair market value of institutional endowments to supporting documentation, the institution's general ledger and/or audited financial statements, if available.

Step 56: No findings were noted.

57. Total Athletics Related Capital Expenditures

- a. Obtain a schedule of athletics related capital expenditures made by athletics, the institution, and affiliated organizations during the reporting period, additions only.

- b. Obtain general ledger detail and compare to the total expenses reported. Select a sample of transactions to validate existence of transaction and accuracy of recording and recalculate totals.

Step 57: No findings were noted.

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD

Statement of Revenues and Expenses

Year Ended June 30, 2023

Revenues	Football	Men's Basketball	Women's Basketball	Other Sports	Non- Program Specific	Total
Operating Revenues:						
1 Ticket Sales	\$ -	\$ 145,985	\$ 25,261	\$ 129,311	\$ -	\$ 300,557
2 Direct State or Other Government Support	-	-	-	-	150,937	150,937
3 Student Fees	-	-	-	-	3,857,919	3,857,919
4 Direct Institutional Support	-	-	-	-	9,452,358	9,452,358
5 Less - Transfers to Institution	-	-	-	-	-	-
6 Indirect Institutional Support	-	-	-	-	812,722	812,722
6a Indirect Institutional Support-Athletic Facilities Debt Service, Lease and Rental Fees	-	-	-	-	-	-
7 Guarantees	-	200,000	40,000	51,500	-	291,500
8 Contributions	-	35,382	23,200	418,870	196,546	673,998
9 In-Kind	-	7,500	10,700	117,595	57,315	193,110
10 Compensation and Benefits Provided by a Third-Party	-	-	-	3,074	-	3,074
11 Media Rights	-	-	-	-	-	-
12 NCAA Distributions	-	-	-	-	702,797	702,797
13 Conference Distributions (Non Media and Non Football Bowl)	-	-	-	-	-	-
13a Conference Distributions of Football Bowl Generated Revenue	-	-	-	-	-	-
14 Program, Novelty, Parking and Concession Sales	-	-	-	-	-	-
15 Royalties, Licensing Advertisements and Sponsorships	-	355	9,600	119,650	234,986	364,591
16 Sports Camp Revenues	-	46,300	13,625	86,794	-	146,719
17 Athletics Restricted Endowment and Investments Income	-	-	-	-	219,310	219,310
18 Other Operating Revenue	-	2,052	-	229,796	173,739	405,587
19 Football Bowl Revenues	-	-	-	-	-	-
Total Operating Revenues	\$ -	\$ 437,574	\$ 122,386	\$ 1,156,590	\$ 15,858,629	\$ 17,575,179

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD

Statement of Revenues and Expenses, continued

Year Ended June 30, 2023

Expenses	Football	Men's Basketball	Women's Basketball	Other Sports	Non- Program Specific	Total
Operating Expenses:						
20 Athletic Student Aid	\$ -	\$ 576,512	\$ 525,709	\$ 2,713,283	\$ 148,380	\$ 3,963,884
21 Guarantees	-	5,000	1,000	13,000	-	19,000
22 Coaching Salaries, Benefits, and Bonuses Paid by the University and Related Entities	-	1,002,490	524,126	2,557,107	-	4,083,723
23 Coaching Salaries, Benefits, and Bonuses Paid by a Third-Party	-	-	-	3,074	-	3,074
24 Support Staff/Administrative Compensation, Benefits, and Bonuses Paid by the University and Related Entities	-	113,564	55,013	28,063	3,700,288	3,896,928
25 Support Staff/Administrative Compensation Benefits and Bonuses Paid by a Third-Party	-	-	-	-	-	-
26 Severance Payments	-	-	-	-	-	-
27 Recruiting	-	94,959	44,413	115,557	10,421	265,350
28 Team Travel	-	367,966	169,479	1,132,682	488	1,670,615
29 Sports Equipment, Uniforms and Supplies	-	67,512	39,347	376,075	50,126	533,060
30 Game Expenses	-	110,778	84,068	230,515	130,973	556,334
31 Fund Raising, Marketing and Promotion	-	7,515	10,736	236,310	132,269	386,830
32 Sports Camp Expenses	-	14,427	6,358	12,847	-	33,632
33 Spirit Groups	-	-	-	-	146,780	146,780
34 Athletic Facilities Debt Service, Leases and Rental Fees	-	-	-	19,467	8,458	27,925
35 Direct Overhead and Administrative Expenses	-	3,244	2,549	109,779	186,604	302,176
36 Indirect Institutional Support	-	-	-	-	812,722	812,722
37 Medical Expenses and Insurance	-	6,447	6,774	63,119	278,235	354,575
38 Memberships and Dues	-	2,255	2,815	8,976	213,374	227,420
39 Student-Athlete Meals (non-travel)	-	33,937	22,938	85,564	25,552	167,991
40 Other Operating Expenses	-	21,345	17,656	296,472	519,774	855,247
41 Football Bowl Expenses	-	-	-	-	-	-
41a Football Bowl Expenses - Coaching Compensation/Bonuses	-	-	-	-	-	-
Total Operating Expenses	-	2,427,951	1,512,981	8,001,890	6,364,444	18,307,266
Excess (Deficiency) of Revenues Over (Under) Expenses	\$ -	\$ (1,990,377)	\$ (1,390,595)	\$ (6,845,300)	\$ 9,494,185	\$ (732,087)

See accompanying notes to statement of revenues and expenses.

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD

Other Reporting Items

Year Ended June 30, 2023

	<u>Total</u>
50 Excess Transfers to Institutions	\$ -
51 Conference Realignment Expenses	\$ -
52 Total Athletics Related Debt	\$ 63,953
53 Total Institutional Debt	\$ 53,173,303
54 Value of Athletics Dedicated Endowments	\$ 3,371,005
55 Value of Institutional Endowments	\$ 37,162,254
56 Total Athletics Related Capital Expenditures	\$ 1,309,140

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD

Notes to Statement of Revenues and Expenses

Year Ended June 30, 2023

Note 1 - Contributions

Contributions received and designated for operations of the intercollegiate athletic program are recorded in accordance with accounting principles generally accepted in the United States of America. During the year ended June 30, 2023, contributions received and reported in the statement of revenues and expenses that were designated for operational expenditures totaled \$666,498.

Contributions that are donor restricted for intercollegiate athletic related capital projects are recorded in the fiscal year the capital expenditure is incurred. Total contributions expended for capital purposes and recognized as athletic related capital expenditures in other reporting items due to release of restriction totaled \$7,500.

The intercollegiate athletics program received one contribution of \$75,000 from an individual donor that constituted more than 10% of total contributions received by the intercollegiate athletics program for the reporting year.

Note 2 - Athletics Related Debt

A summary of leases payable at June 30, 2023, is as follows:

<u>June 30,</u>	<u>Athletics Trailer</u>	<u>Baseball Modular</u>	<u>Total</u>
2024	\$ 9,579	\$ 21,048	\$ 30,627
2025	-	33,326	33,326
Total	\$ <u>9,579</u>	\$ <u>54,374</u>	\$ <u>63,953</u>

Note 3 - Capital Expenditures

Property and equipment is stated at cost. When cost information is not available, appraised values are used. Depreciation of property and equipment is computed on the straight-line method over estimated useful lives of three to thirty years. The University follows the guidelines in the California State University's "Capital Assets Guide" regarding all reporting for intercollegiate athletics related assets.

Note 4 - Summary of Capital Projects Funding

The following schedule summarizes the funding sources for capital projects for the year ended June 30, 2023:

Direct institutional support received in current year (included in item #4)	\$ 1,109,710
Contributions designated for capital projects (included in item #8)	7,500
Direct institutional support received in prior year	<u>191,930</u>
Total capital projects funding	\$ <u>1,309,140</u>

Note 5 - Summary of Athletics Program Net Activity

The following schedule summarizes the intercollegiate athletics program net activity for the year ended June 30, 2023:

Deficiency of revenues under expenses, as reported	\$ (732,087)
Less:	
Athletics related capital expenditures (other reporting item #56)	<u>(1,309,140)</u>
Net athletics program deficiency	\$ <u>(2,041,227)</u>

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD

Supplemental Schedule – Variance Analysis

Year Ended June 30, 2023

Prior Year to Actual

	<u>Prior Year Actual</u>	<u>Current Year Actual</u>	<u>% Variance</u>
1. Support Staff/Administrative Compensation, Benefits, and Bonuses Paid by the University and Related Entities			
	\$ 3,527,185	\$ 3,896,928	10%

Management's Response:

Variance is attributed to several vacant positions being filled during fiscal year 2022, resulting in fiscal year 2023 being the first full year of compensation paid to those employees. Other vacant positions were also filled throughout fiscal year 2023. Lastly, there was a California State University-wide pay increase effective at the beginning of fiscal year 2023.