

California State University, Bakersfield
Net Operating Budget - Direct Institutional Support for Athletics
for the period ended June 30, 2017

Division	College/Area	Account Category	Original Base	Adjustment	Final Budget	Adjustment	NCAA Budget *
D2300 - Student Affairs	D10800 - Athletics	601 - Salaries and Wages	3,292,629		3,292,629		3,292,629
		660 - Operating Expenses	550,000	14,203 (5)	564,203	(12,832) (8)	551,371
			3,842,629 (1)	14,203	3,856,832 (1)	(12,832)	3,844,000
D900000 - Campus Wide	D900000 - Campus Wide	603 - Benefits	1,517,991 (2)	193,766 (6)	1,711,757		1,711,757
			5,360,620 (3)	207,969	5,568,589	(12,832)	5,555,757
D900000 - Campus Wide	D900000 - Campus Wide	660 - Operating Expenses	339,317 (4)		339,317		339,317
		Non-general Operating Funds	0	76,360 (7)	76,360		76,360
		Direct Institutional Support	5,699,937	284,329	5,984,266	(12,832)	5,971,434 (9)

Notes:

(1) Agrees with Athletics as reported on Net Operating Budget - by Department and Account Category

(2) Athletics portion of campus wide benefits

(3) Agrees with Athletics as reported on Net Operating Budget - with and without Centralized Benefits

(4) Athletics portion of campus wide insurance (204,407) and memberships (134,910)

(5) Athletics outstanding purchase orders from prior year

(6) Athletics portion of campus wide increased cost of benefits

(7) Athletics funding provided by non-general operating funds

(8) Athletics one-time revenue offset to operating expenses

(9) Agrees with Direct Institutional Support for Athletics as reported on Independent Accountant's report.

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD

Statement of Revenues and Expenses

Year Ended June 30, 2017

Revenues	Football	Men's Basketball	Women's Basketball	Other Sports	Non-Program Specific	Total
Operating Revenues:						
1 Ticket Sales	\$ -	\$ 164,055	\$ 28,642	\$ 100,185	\$ 1,505	\$ 294,387
2 Direct State or Other Government Support	-	-	-	-	-	-
3 Student Fees	-	-	-	-	3,637,627	3,637,627
4 Direct Institutional Support	-	-	-	-	5,971,434	5,971,434
5 Less - Transfers to Institution	-	-	-	-	-	-
6 Indirect Institutional Support	-	-	-	-	1,363,000	1,363,000
6a Indirect Institutional Support-Athletic Facilities Debt Service, Lease and Rental Fees	-	-	-	-	-	-
7 Guarantees	-	260,000	55,000	9,750	-	324,750
8 Contributions	-	162,344	10,641	900,138	1,283,467	2,356,590
9 In-Kind	-	-	-	-	82,412	82,412
10 Compensation and Benefits Provided by a Third Party	-	8,500	8,500	-	20,892	37,892
11 Media Rights	-	-	-	-	-	-
12 NCAA Distributions	-	33,398	-	-	604,295	637,693
13 Conference Distributions (Non Media or Bowl)	-	-	-	-	-	-
14 Program, Novelty, Parking and Concession Sales	-	481	100	2,815	-	3,396
15 Royalties, Licensing Advertisements and Sponsorships	-	-	-	-	125,432	125,432
16 Sports Camp Revenues	-	64,203	8,225	97,378	-	169,806
17 Athletics Restricted Endowment and Investments Income	-	-	-	-	377,224	377,224
18 Other Operating Revenue	-	86,177	48,732	221,356	215,473	571,738
19 Bowl Revenues	-	-	-	-	-	-
Subtotal Operating Revenues	\$ -	\$ 779,158	\$ 159,840	\$ 1,331,622	\$ 13,682,761	\$ 15,953,381

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD

Statement of Revenues and Expenses

Year Ended June 30, 2017

Expenses	Football	Men's Basketball	Women's Basketball	Other Sports	Non-Program Specific	Total
Operating Expenses:						
20 Athletics Student Aid	\$ -	\$ 461,402	\$ 445,724	\$ 1,723,856	\$ 19,998	\$ 2,650,980
21 Guarantees	-	12,000	6,000	18,841	-	36,841
22 Coaching Salaries, Benefits, and Bonuses Paid by the University and Related Entities	-	786,896	417,222	1,783,433	79,766	3,067,317
23 Coaching Salaries, Benefits and Bonuses Paid by a Third Party	-	8,500	8,500	-	-	17,000
24 Support Staff/Administrative Compensation Benefits and Bonuses Paid by the University and Related Entities	-	35,759	30,154	-	2,343,453	2,409,366
25 Support Staff/Administrative Compensation Benefits and Bonuses Paid by a Third-Party	-	-	-	-	20,892	20,892
26 Severance Payments	-	-	-	49,605	-	49,605
27 Recruiting	-	96,561	57,671	80,357	3,530	238,119
28 Team Travel	-	406,201	142,468	1,025,504	52,875	1,627,048
29 Sports Equipment, Uniforms, and Supplies	-	65,001	38,316	253,414	4,889	361,620
30 Game Expenses	-	68,350	61,400	111,602	83,842	325,194
31 Fund Raising, Marketing, and Promotion	-	7,505	1,599	32,261	413,016	454,381
32 Sports Camp Expenses	-	66,930	11,823	61,592	-	140,345
33 Spirit Groups	-	-	-	-	310,498	310,498
34 Athletic Facilities Debt Service, Leases and Rental Fees	-	-	-	-	1,084	1,084
35 Direct Overhead and Administrative Expenses	-	4,250	484	119,397	58,463	182,594
36 Indirect Institutional Support	-	-	-	-	1,363,000	1,363,000
37 Medical Expenses and Insurance	-	4,516	-	34,094	234,995	273,605
38 Memberships and Dues	-	1,740	790	16,314	141,536	160,380
39 Student-Athlete Meals	-	1,051	-	-	12,250	13,301
40 Other Operating Expenses	-	65,476	71,592	350,243	1,943,644	2,430,955
41 Bowl Expenses	-	-	-	-	-	-
Total Operating Expenses	-	2,092,138	1,293,743	5,660,513	7,087,731	16,134,125
Excess (Deficiency) of Revenues Over (Under) Expenses	\$ -	\$ (1,312,980)	\$ (1,133,903)	\$ (4,328,891)	\$ 6,595,030	\$ (180,744)

See Independent Accountants' Report on Applying Agreed-Upon Procedures.