

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
		<b>Direct Institutional Support</b>	<b>5,699,937</b>	<b>284,329</b>	<b>5,984,266</b>	<b>(12,832)</b>	<b>5,971,434 (9)</b>

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
<b>Operating Revenues:</b>						
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
<b>Operating Expenses:</b>						
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.