California State University, Bakersfield

Base Budget Operating Fund - Direct Institutional Support for Athletics

for the year ended June 30, 2025

Division	College/Area	Account Category	Original Base		Adjustment		Current Budget
D23000 - Student Affairs	D10800 - Athletics	601 - Salaries and Wages	4,699,460		0		4,699,460
		660 - Operating Expenses	803,000		26,977	(4)	829,977
			5,502,460	(1)	**26,977**		**5,529,437**
D90000 - Campus Wide	D900000 - Campus Wide	603 - Benefits	2,561,206		(297,983)	(5)	2,263,223
			8,063,666	(2)	**(271,007)**		**7,792,659**
D90000 - Campus Wide	D900000 - Campus Wide	660 - Operating Expenses	1,251,570	(3)	0		1,251,570
		Direct Institutional Support	9,315,236		(271,007)		9,044,229 (6)

Notes:

(1) Agrees with Athletics as reported on FY24-25 Base Budget Operating Fund - by Department and Account Category

(2) Agrees with Athletics as reported on FY24-25 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, confirmed as encumbrances FY 23-24

(5) Athletics portion of campus-wide benefits adjustment

(6) 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, 2025

Aldrich

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD

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

Year Ended June 30, 2025

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Aldrich CPAs + Advisors LLP
7676 Hazard Center Drive, Suite 550
San Diego, CA 92108

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Vernon B. Harper Jr., Ph.D., 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, 2025. 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 20.2.4.18 for the year ended June 30, 2025. 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, 2025. 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
January 15, 2026

Revenues – Minimum Agreed-Upon Procedures

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

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: There is no direct state or other governmental support. No procedures were performed.
6. **Student Fees**
   a. Compare and agree student fees reported by the institution in the statement for the reporting period 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: As a result of a change in the allocation methodology, additional indirect institutional support of $318,882 was included in the report total.

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: Contributions are less than 4.0% of total revenues. No procedures were performed.
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: There are no compensation and benefits provided by a third-party. 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 and NCAA Host Revenue Settlements**
    a. Compare the amounts recorded in the revenue categories to general ledger detail for NCAA distributions, NCAA Host Revenue Settlements, or post-season non-football NCAA expense reimbursements and other corroborative supporting documents and recalculate totals.

    Step 15: No findings were noted.
16. **Conference Distributions and Conference Distributions Post-Season 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 post-season 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: Program sales, concessions, novelty sales and parking are less than 4.0% of total revenues. No procedures were performed.
18. **Royalties, Licensing, Advertisements and Sponsorships**
    a. Obtain a summary of customers for total revenue and select a sample of 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.

Expenses – Minimum Agreed-Upon Procedures

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

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. Using the criteria below select a sample of student-athletes receiving athletic aid during the reporting period. Data should be captured by the institution through the creation of a squad/eligibility list for each sport sponsored.
   - If using the NCAA's Compliance Assistant (CA) application, select 10% of the total student-athletes with a maximum sample size of 40.
   - If using a compliance application other than the NCAA's CA application, select 20% of total student-athletes with a maximum sample size of 60).

b. Obtain individual student-athlete account details for each selection. Reconcile the total athletic aid reported by the institution to the student-athlete's account detail reported in CA or the institution report that reconciles 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:
   - Grants-in-aid is calculated by using the revenue distribution equivalencies, 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, living expenses, 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 20.9.6.3.
   - 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.
   - 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, Bylaw 15.5.3.
   - If a sport is discontinued and athletic aid is still being awarded/honored by the institution, the athletic aid is countable for revenue distribution purposes.
   - All equivalency calculations should be rounded to two decimal places.

- If a selected student receives 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 the 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 recorded by the institution in the statement during the reporting period and recalculate totals.

Step 29: There are no coaching salaries, benefits, and bonuses paid by a third-party. No procedures were performed.

30. Support Staff/Administrative Compensation, 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 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 the 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.

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 Facilities 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 facilities debt service, leases and rental fees are less than 4.0% of total expenses. No procedures were performed.

41. **Direct Overhead, Administrative Expenses, Facilities Maintenance and Operations**
    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, administrative expenses, facilities maintenance and operations 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: As a result of a change in the allocation methodology, additional indirect institutional support of $318,882 was included in the report total.
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 45: Expenses totaling $5,241 were reclassified from other operating expenses as follows: $4,543 to direct overhead and administrative expenses, $666 to sports equipment, uniforms, and supplies, and $32 to student-athlete meals (non-travel).
47. **Post-season Football 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 post-season football expenses. No procedures were performed.
48. **Post-season Non-Football 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 48: There are no post-season non-football expenses. No procedures were performed.
49. **Enhanced Educational Expenses (Alston or other)**
    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 49: There are no enhanced educational expenses (Alston or other). No procedures were performed.
50. **Institutional NIL Revenue Share**
    a. Obtain general ledger detail and compare to the total settlement-related cash benefit expenses reported for student-athletes and/or athlete-athletes' families. Select a sample of transactions to validate existence of transaction and accuracy of recording and recalculate totals. However, do not include additional scholarships or enhanced educational benefits.
    Step 49: There are no Institutional NIL Revenue share. No procedures were performed.

Additional Minimum Agreed-Upon Procedures

51. 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 Sports Sponsorship and Demographics Form as they are reported by the institution between April and June. If there is a discrepancy in the sports sponsored between the NCAA Membership Financial Reporting System and the CRDE or other report that supports the 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%. The submitted data is reviewed by NCAA staff. Providing a detailed variance explanation will assist with the review process.
Step 48: No findings were noted.

52. Sports Sponsorship

a. Obtain the institution's Sports Sponsorship and Demographics Form submitted to the NCAA Research for the reporting year. Validate that the countable NCAA sports reported by the institution met the minimum requirements, set forth in Bylaw 20.9.6.3, 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 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 the 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. 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. The submitted data is reviewed by NCAA staff. Providing a detailed variance explanation will assist with the review process.
Step 49: No findings were noted.

53. 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 step 31 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. The submitted data is reviewed by NCAA staff. Providing a detailed variance explanation will assist with the review process.
Step 50: No findings were noted.

Minimum Agreed-Upon Procedures for Other Reporting Items

54. 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 institution. No procedures were performed.

55. 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.

56. 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.

57. 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.

58. 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.

59. 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.

60. 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, 2025

Revenues	Football	Men's Basketball	Women's Basketball	Other Sports	Non-Program Specific	Total
Operating Revenues:						
1 Ticket Sales	$ -	$ 179,704	$ 24,002	$ 111,840	$ 9,919	$ 325,465
2 Direct State or Other Government Support	-	-	-	-	-	-
3 Student Fees	-	-	-	-	4,718,222	4,718,222
4 Direct Institutional Support	-	-	-	-	9,044,229	9,044,229
5 Less - Transfers to Institution	-	-	-	-	-	-
6 Indirect Institutional Support	-	-	-	-	1,336,215	1,336,215
6a Indirect Institutional Support-Athletic Facilities Debt Service, Lease and Rental Fees	-	-	-	-	-	-
7 Guarantees	-	198,000	65,000	72,500	-	335,500
8 Contributions	-	33,095	6,141	224,933	194,591	458,760
9 In-Kind	-	4,982	7,404	107,374	117,807	237,567
10 Compensation and Benefits Provided by a Third-Party	-	-	-	-	-	-
11 Media Rights	-	-	-	-	-	-
12 NCAA Distributions	-	-	-	-	864,615	864,615
13 Conference Distributions (Non Media and Non Post-Season)	-	-	-	-	-	-
13a Conference Distributions of Post-Season Generated Revenue	-	-	-	-	-	-
14 Program, Novelty, Parking and Concession Sales	-	-	-	-	12,623	12,623
15 Royalties, Licensing Advertisements and Sponsorships	-	-	-	37,900	339,865	377,765
16 Sports Camp Revenues	-	43,924	2,365	155,689	13,280	215,258
17 Athletics Restricted Endowment and Investments Income	-	-	-	72	125,560	125,632
18 Other Operating Revenue	-	-	-	74,084	167,579	241,663
19 Post-Season Football Expense Reimbursements	-	-	-	-	-	-
Total Operating Revenues	$ -	$ 459,705	$ 104,912	$ 784,392	$ 16,944,505	$ 18,293,514

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD

Statement of Revenues and Expenses, continued

Year Ended June 30, 2025

Expenses	Football	Men's Basketball	Women's Basketball	Other Sports	Non-Program Specific	Total
Operating Expenses:						
20 Athletic Student Aid	$ -	$ 542,107	$ 542,911	$ 2,761,063	$ 65,216	$ 3,911,297
21 Guarantees	-	3,500	2,000	6,000	-	11,500
22 Coaching Salaries, Benefits, and Bonuses Paid by the University and Related Entities	-	1,061,541	727,031	2,813,176	-	4,601,748
23 Coaching Salaries, Benefits, and Bonuses Paid by a Third-Party	-	-	-	-	-	-
24 Support Staff/Administrative Compensation, Benefits, and Bonuses Paid by the University and Related Entities	-	5,577	-	11,320	3,549,714	3,566,611
25 Support Staff/Administrative Compensation Benefits and Bonuses Paid by a Third-Party	-	-	-	-	-	-
26 Severance Payments	-	-	-	-	-	-
27 Recruiting	-	83,993	72,871	97,085	243	254,192
28 Team Travel	-	268,998	212,018	1,112,425	2,939	1,596,380
29 Sports Equipment, Uniforms and Supplies	-	57,255	51,434	426,700	145,726	681,115
30 Game Expenses	-	129,293	98,223	250,082	220,083	697,681
31 Fund Raising, Marketing and Promotion	-	2	409	102,477	183,611	286,499
32 Sports Camp Expenses	-	27,203	379	23,482	8,103	59,167
33 Spirit Groups	-	-	-	70	171,365	171,435
34 Athletic Facilities Debt Service, Leases and Rental Fees	-	-	-	21,157	6,131	27,288
35 Direct Overhead and Administrative Expenses	-	1,655	452	23,128	64,154	89,389
35a Facilities Maintenance and Operations	-	213	-	89,555	59,650	149,418
36 Indirect Institutional Support	-	-	-	-	1,336,215	1,336,215
37 Medical Expenses and Insurance	-	3,574	4,661	44,289	235,032	287,556
38 Memberships and Dues	-	2,885	906	12,518	608,833	625,142
39 Student-Athlete Meals (non-travel)	-	41,240	16,377	87,914	28,575	174,106
40 Other Operating Expenses	-	39,296	23,064	184,683	590,767	837,810
41 Post-Season Football Expenses	-	-	-	-	-	-
41a Post-Season Football Expenses - Coaching Compensation/Bonuses	-	-	-	-	-	-
41b NCAA Football Host Expense Settlements	-	-	-	-	-	-
42 NCAA Post-Season Non Football Expenses	-	-	-	-	-	-
42a NCAA Post-Season Non Football Expenses - Coaching Compensation/Bonuses	-	-	-	-	-	-
42b NCAA Non Football Host Expense Settlements	-	-	-	-	-	-

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD

Statement of Revenues and Expenses, continued

Year Ended June 30, 2025

Expenses	Football	Men's Basketball	Women's Basketball	Other Sports	Non-Program Specific	Total
43 Enhanced Educational Benefits (Alston or other)	-	-	-	-	-	-
44 Institutional NIL Revenue Share	-	-	-	-	-	-
Total Operating Expenses	-	2,268,332	1,752,736	8,067,124	7,276,357	19,364,549
Excess (Deficiency) of Revenues Over (Under) Expenses	$ -	$ (1,808,627)	$ (1,647,824)	$ (7,282,732)	$ 9,668,148	$ (1,071,035)

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD

Other Reporting Items

Year Ended June 30, 2025

		Total
50	Excess Transfers to Institutions	$ -
51	Conference Realignment Expenses	$ -
52	Total Athletics Related Debt	$ 12,278
53	Total Institutional Debt	$ 50,282,784
54	Value of Athletics Dedicated Endowments	$ 4,060,286
55	Value of Institutional Endowments	$ 46,509,598
56	Total Athletics Related Capital Expenditures	$ 112,284

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.

The intercollegiate athletics program received a contribution of $85,000 from one 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, 2025, is as follows:

June 30, 2026	Baseball Modular
Total	$ 12,278

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.

CALIFORNIA STATE UNIVERSITY, BAKERSFIELD

Supplemental Schedule – Variance Analysis

Year Ended June 30, 2025

Prior Year to Actual

	Prior Year Actual	Current Year Actual	% Variance
1. Support Staff/Administrative Compensation, Benefits, and Bonuses Paid by the University and Related Entities	$ 4,043,291	$ 3,566,611	(11.79%)

Management's Response:

Variance is attributed to vacant athletic staff positions being eliminated as part of a university-wide strategy to reduce position control. The university-wide strategy was in response to the Governor's 2024-25 state budget which called for the reduction of the California State University net operating budget.