

Bluefield State College
National Collegiate Athletic Association

AGREED-UPON PROCEDURES REPORT

YEAR ENDED JUNE 30, 2018

**INDEPENDENT ACCOUNTANT'S REPORT ON
THE APPLICATION OF AGREED-UPON PROCEDURES**

President and Board of Governors
Bluefield State College
Bluefield, West Virginia

We have performed the procedures enumerated below, which were agreed to by Bluefield State College (the College) (the specified party), solely to assist you in evaluating whether the accompanying Statement of Revenue and Expenses of Bluefield State College is in compliance with the National Collegiate Athletic Association (NCAA) Bylaw 6.2.3 for the year ended June 30, 2018. The College's management is responsible for the Statement of Revenue and Expenses (Statement) and the Statement's compliance with those requirements. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings are as follows:

1. *Obtain an understanding and test internal controls that are unique to intercollegiate athletics that were not addressed in connection with Bluefield State College's (the College) financial statement audit.*

Result – No additional internal controls unique to intercollegiate athletics were identified. No deficiencies in internal control were identified.

Revenue

2. **For all Revenue Categories:**

- *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.*

Result – No deviations were noted.

- *Compare and agree a sample of operating revenue receipts obtained from the supporting revenue schedules above to adequate supporting documentation.*

Result – No deviations were noted.

- *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.*

Result – No deviations were noted, however Bluefield State College did not prepare a budget for the athletics department with the exception of student fees.

3. Ticket Sales

- *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.*

Result – Amount of ticket sales were less than 4.0% of total revenues, no procedures were required for this category.

4. Student Fees

- *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.*

Result – No deviations were noted.

- *Obtain documentation of institution's methodology for allocating student fees to intercollegiate athletics programs.*

Result – No allocation of student fees.

- *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.*

Result – No allocation of student fees.

5. Direct State or Other Governmental Support

- *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.*

Result – No direct state or other governmental support.

6. Direct Institutional Support

- *Compare 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.*

Result – No deviations were noted.

7. Transfers Back to Institution

- *Compare the transfers back to institution with permanent transfers back to institution from the athletics department and recalculate totals.*

Result – No transfers back to institution were noted.

8. Indirect Institutional Support

- *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.*

Result – No deviations were noted.

9. Guarantees

- *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.*

Result – Amount of guarantees were less than 4.0% of total revenues, no procedures were required for this category.

- *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.*

Result – Amount of guarantees were less than 4.0% of total revenues, no procedures were required for this category.

10. Contributions

- *Any contributions of moneys, goods or services received directly by an intercollegiate athletics program from an 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.*

Result – Amount of contributions were less than 4.0% of total revenues, no procedures were required for this category.

11. In-Kind

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

Result – No in-kind donations were noted.

12. Compensation and Benefits Provided by a Third-Party

- *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.*

Result – No compensation and benefits provided by a third party were noted.

13. Media Rights

- *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.*

Result – No media rights were noted.

- *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.*

Result – No media rights were noted.

14. NCAA Distributions

- *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.*

Result – Amount of distributions were less than 4.0% of total revenues, no procedures were required for this category.

15. Conference Distributions

- *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.*

Result – No conference distributions were noted.

- *Compare and agree the related revenues to the institution's general ledger, and/or the statement and recalculate totals.*

Result – No conference distributions were noted.

16. Program Sale, Concessions, Novelty Sales and Parking

- *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.*

Result – Amount of program sale, concessions, novelty sales and parking were less than 4.0% of total revenues, no procedures were required for this category.

17. Royalties, Licensing, Advertisements and Sponsorships

- *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.*

Result – No royalties, licensing, advertisements and sponsorships were noted.

- *Compare and agree the related revenues to the institution's general ledger, and/or the statement and recalculate totals.*

Result – No royalties, licensing, advertisements and sponsorships were noted.

18. Sports Camp Revenues

- *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.*

Result – No sports camp revenues were noted.

- *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.*

Result – No sports camp revenues were noted.

19. Athletics Restricted Endowment and Investment Income

- *Obtain and inspect endowment agreements (if any) for relevant terms and conditions.*

Result – Management indicated no athletics restricted endowment and investment income was noted. However, information relating to the endowment was not available, due to turnover at the Bluefield State College Foundation.

- *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.*

Result – Management indicated no athletics restricted endowment and investment income was noted. However, information relating to the endowment was not available, due to turnover at the Bluefield State College Foundation.

20. Other

- *Perform minimum agreed-upon procedures references for all revenue categories and recalculate totals.*

Result – Amount of other operating revenues were less than 4.0% of total revenues, no procedures were required for this category.

21. Bowl Revenues

- *Obtain and inspect agreements related to the institution's revenues from post-season bowl participation during the reporting period to gain an understanding of the relevant terms and conditions.*

Result – No bowl revenues were noted.

- *Compare and agree the related revenues to the institution's general ledger, and/or the statement and recalculate totals.*

Result – No bowl revenues were noted.

Expense

22. For all Expense Categories, we:

- *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.*

Result – No deviations were noted.

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

Result – No deviations were noted.

- *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 Agree-Upon procedures report.*

Result – No deviations were noted, however Bluefield State College did not prepare a budget for 2018 for the athletic department, with the exception of Student Fees.

23. Athletic Student Aid

- *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 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.*

Result – No deviations were noted.

- *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.*

Result – No deviations were noted.

24. Guarantees

- *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.*

Result – No guarantee expenses were noted.

- *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.*

Result – No guarantee expenses were noted.

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

- *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, men's and women's basketball from the listing.*

Result – No deviations were noted.

- *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.*

Result – No deviations were noted.

- *Obtain and inspect payroll 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.*

Result – No deviations were noted.

- *Compare and agree the totals recorded to the employment contracts executed for the sample selected and recalculate totals.*

Result – No deviations were noted.

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

- *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, men's and women's basketball from the listing.*

Result – No coaching salaries, benefits, and bonuses paid by a third-party were noted.

- *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 state during the reporting period.*

Result – No coaching salaries, benefits, and bonuses paid by a third-party were noted.

- *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.*

Result – No coaching salaries, benefits, and bonuses paid by a third-party were noted.

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

- *Select a sample of support staff/administrative personnel employed by the institution and related entities during the reporting period.*

Result – No deviations were noted.

- *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.*

Result – No deviations were noted.

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

- *Select a sample of support staff/administrative personnel employed by the third parties during the reporting period.*

Result – No support staff/administrative other compensation and benefits paid by a third-party were noted.

- *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.*

Result – No support staff/administrative other compensation and benefits paid by a third-party were noted.

29. Severance Payments

- *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.*

Result – No severance payments were noted.

30. Recruiting

- *Obtain documentation of the Institution's recruiting expense policies.*

Result – Amount of recruiting expenses were less than 4.0% of total expenses, no procedures were required for this category.

- *Compare and agree to existing institutional- and NCAA-related policies.*

Result – Amount of recruiting expenses were less than 4.0% of total expenses, no procedures were required for this category.

- *Obtain general ledger detail and compare to the total expenses reported and recalculate totals.*

Result – Amount of recruiting expenses were less than 4.0% of total expenses, no procedures were required for this category.

31. Team Travel

- *Obtain documentation of the Institution's team travel policies.*

Result – No deviations were noted.

- *Compare and agree to existing institutional – and NCAA – related policies.*

Result – No deviations were noted.

- *Obtain general ledger detail and compare to the total expenses reported and recalculate totals.*

Result – No deviations were noted.

32. Equipment, Uniforms and Supplies

- *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.*

Result – Amount of equipment, uniforms and supplies were less than 4.0% of total expenses, no procedures were required for this category.

33. Game Expenses

- *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.*

Result – Amount of game expenses were less than 4.0% of total expenses, no procedures were required for this category.

34. Fund Raising, Marketing and Promotion

- *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.*

Result – Amount of fund raising, marketing, and promotion were less than 4.0% of total expenses, no procedures were required for this category.

35. Sports Camp Expenses

- *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.*

Result – No sports camp expenses were noted.

36. Spirit Groups

- *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.*

Result – No spirit group expenses were noted.

37. Athletic Facility Debt Service, Leases and Rental Fees

- *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).*

Result – Amount of athletic facility debt service, leases and rental fees were less than 4.0% of total expenses, no procedures were required for this category.

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

Result – Amount of athletic facility debt service, leases and rental fees were less than 4.0% of total expenses, no procedures were required for this category.

38. Direct Overhead and Administrative Expenses

- *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.*

Result – Amount of direct overhead and administrative expenses were less than 4.0% of total expenses, no procedures were required for this category.

39. Indirect Institutional Support

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

Result – No deviations were noted.

40. Medical Expenses and Medical Insurance

- *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.*

Result – Amount of medical expenses and medical insurance expenses were less than 4.0% of total expenses, no procedures were required for this category.

41. Memberships and Dues

- *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.*

Result – Amount of membership and dues were less than 4.0% of total expenses, no procedures were required for this category.

42. Other Operating Expenses and Transfers to Institution

- *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.*

Result – No other operating expenses and transfers to institution were noted.

43. Student-Athlete Meals (non-travel)

- *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.*

Result – No student-athlete meals were noted.

44. Bowl Expenses

- *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.*

Result – No bowl expenses were noted.

Minimum Agreed-Upon Procedures Program for Other Reporting Items

45. Excess Transfers to Institution and Conference Realignment Expenses

- *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.*

Result – No excess transfers to institution and conference realignment expenses were noted.

46. Total Athletics Related Debt

- *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.*

Result – No athletics related debt was noted.

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

Result – No athletics related debt was noted.

47. Total Institutional Debt

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

Result – No deviations were noted.

48. Value of Athletics Dedicated Endowments

- *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.*

Result – No deviations were noted.

49. Value of Institutional Endowments

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

Result – No deviations were noted.

50. Total Athletics Related Capital Expenditures

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

Result – No athletics related capital expenditures were noted.

- *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.*

Result – No athletics related capital expenditures were noted.

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This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively on the compliance of the accompanying Statement of Revenues and Expenses of Bluefield State College. 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.

This report is intended solely for the information and use of Bluefield State College, and is not intended to be and should not be used by anyone other than these specified parties.



Charleston, West Virginia
January 15, 2019

**BLUEFIELD STATE COLLEGE - NCAA
ANALYSIS OF REVENUES AND EXPENSES
FISCAL YEAR 2018 VS. FISCAL YEAR 2017**

	Years Ended June 30,		Dollar	Percent
	<u>2018</u>	<u>2017</u>	<u>Variance</u>	<u>Variance</u>
REVENUES				
Student fees	\$ 222,263	\$ 237,079	\$ (14,816)	-6%
Direct institutional support	846,711	749,079	97,632	13%
Indirect institutional support	396,014	351,985	44,029	13%
TOTAL REVENUES	<u>1,464,988</u>	<u>1,338,143</u>	<u>126,845</u>	<u>9%</u>
EXPENSES				
Athletic student aid	412,266	280,485	131,781	47%
Coaching salaries, benefits, and bonuses paid by the University and related entities	217,013	165,988	51,025	31%
Support staff/administrative compensation, benefits, and bonuses paid by the University and related entities	211,215	256,480	(45,265)	-18%
Indirect institutional support	396,014	351,985	44,029	13%
TOTAL EXPENSES	<u>1,236,508</u>	<u>1,054,938</u>	<u>181,570</u>	<u>17%</u>
EXCESS OF REVENUES OVER EXPENSES	<u>\$ 228,480</u>	<u>\$ 283,205</u>		

**BLUEFIELD STATE COLLEGE - NCAA
ANALYSIS OF REVENUES AND EXPENSES
FISCAL YEAR 2018 BUDGET VS. ACTUAL**

	Year Ended June 30, 2018		Dollar <u>Variance</u>	Percent <u>Variance</u>
	<u>Budget</u>	<u>Actual</u>		
REVENUES				
Student fees	\$ 240,000	\$ 222,263	\$ 17,737	8%
Direct institutional support	-	846,711	(846,711)	-100%
Indirect institutional support	-	396,014	(396,014)	-100%
TOTAL REVENUES	<u>240,000</u>	<u>1,464,988</u>	<u>(1,224,988)</u>	<u>-84%</u>
EXPENSES				
Athletic student aid	-	412,266	(412,266)	-100%
Coaching salaries, benefits, and bonuses paid by the University and related entities	-	217,013	(217,013)	-100%
Support staff/administrative compensation, benefits, and bonuses paid by the University and related entities	-	211,215	(211,215)	-100%
Indirect institutional support	-	396,014	(396,014)	-100%
TOTAL EXPENSES	<u>-</u>	<u>1,236,508</u>	<u>(1,236,508)</u>	<u>-100%</u>
EXCESS OF REVENUES OVER EXPENSES	<u>\$ 240,000</u>	<u>\$ 228,480</u>		

Statement of Revenues and Expenses
For the fiscal year ended 2018 (UNAUDITED)

ID	Item	Football	Men's Basketball	Women's Basketball	Other Sports	Non-Program Specific	Total
<i>Revenues</i>							
1	Ticket Sales	\$0	\$2,468	\$1,322	\$192	\$0	\$3,982
2	Direct State or Other Government Support	\$0	\$0	\$0	\$0	\$0	\$0
3	Student Fees	\$0	\$0	\$0	\$0	\$222,263	\$222,263
4	Direct Institutional Support	\$0	\$0	\$0	\$0	\$846,711	\$846,711
5	Less - Transfers to Institution	\$0	\$0	\$0	\$0	\$0	\$0
6	Indirect Institutional Support	\$0	\$0	\$0	\$0	\$396,014	\$396,014
6A	Indirect Institutional Support - Athletic Facilities Debt Service, Lease and Rental Fees	\$0	\$0	\$0	\$0	\$0	\$0
7	Guarantees	\$0	\$12,000	\$2,800	\$0	\$0	\$14,800
8	Contributions	\$0	\$5,741	\$834	\$31,494	\$12,859	\$50,928
9	In-Kind	\$0	\$0	\$0	\$0	\$0	\$0
10	Compensation and Benefits provided by a third party	\$0	\$0	\$0	\$0	\$0	\$0
11	Media Rights	\$0	\$0	\$0	\$0	\$0	\$0
12	NCAA Distributions	\$0	\$0	\$0	\$12,575	\$8,916	\$21,491
13	Conference Distributions (Non Media and Non Bowl)	\$0	\$0	\$0	\$0	\$0	\$0
14	Program, Novelty, Parking and Concession Sales	\$0	\$1,645	\$931	\$83	\$0	\$2,659
15	Royalties, Licensing, Advertisement and Sponsorships	\$0	\$0	\$0	\$0	\$0	\$0
16	Sports Camp Revenues	\$0	\$0	\$0	\$0	\$0	\$0
17	Athletics Restricted Endowment and Investments Income	\$0	\$0	\$0	\$0	\$0	\$0
18	Other Operating Revenue	\$0	\$0	\$0	\$1,000	\$0	\$1,000
19	Bowl Revenues	\$0	\$0	\$0	\$0	\$0	\$0
	Total Operating Revenues	\$0	\$21,854	\$5,887	\$45,344	\$1,486,763	\$1,559,848
<i>Expenses</i>							
20	Athletic Student Aid	\$0	\$70,669	\$44,632	\$296,965	\$0	\$412,266
21	Guarantees	\$0	\$0	\$0	\$0	\$0	\$0

ID	Item	Football	Men's Basketball	Women's Basketball	Other Sports	Non-Program Specific	Total
22	Coaching Salaries, Benefits and Bonuses paid by the University and Related Entities	\$0	\$56,395	\$69,444	\$91,174	\$0	\$217,013
23	Coaching Salaries, Benefits and Bonuses paid by a Third Party	\$0	\$0	\$0	\$0	\$0	\$0
24	Support Staff/Administrative Compensation, Benefits and Bonuses paid by the University and Related Entities	\$0	\$0	\$0	\$0	\$211,215	\$211,215
25	Support Staff/Administrative Compensation, Benefits and Bonuses paid by Third Party	\$0	\$0	\$0	\$0	\$0	\$0
26	Severance Payments	\$0	\$0	\$0	\$0	\$0	\$0
27	Recruiting	\$0	\$1,800	\$1,800	\$1,950	\$0	\$5,550
28	Team Travel	\$0	\$16,713	\$13,262	\$65,910	\$6,814	\$102,699
29	Sports Equipment, Uniforms and Supplies	\$0	\$11,773	\$4,714	\$30,869	\$8,584	\$55,940
30	Game Expenses	\$0	\$16,073	\$11,553	\$9,991	\$1,073	\$38,690
31	Fund Raising, Marketing and Promotion	\$0	\$0	\$0	\$0	\$329	\$329
32	Sports Camp Expenses	\$0	\$0	\$0	\$0	\$0	\$0
33	Spirit Groups	\$0	\$0	\$0	\$0	\$0	\$0
34	Athletic Facilities Debt Service, Leases and Rental Fee	\$0	\$0	\$0	\$7,274	\$102	\$7,376
35	Direct Overhead and Administrative Expenses	\$0	\$1,160	\$1,777	\$6,633	\$49,627	\$59,197
36	Indirect Institutional Support	\$0	\$0	\$0	\$0	\$396,014	\$396,014
37	Medical Expenses and Insurance	\$0	\$0	\$0	\$0	\$46,895	\$46,895
38	Memberships and Dues	\$0	\$0	\$0	\$375	\$6,289	\$6,664
39	Student-Athlete Meals (non-travel)	\$0	\$0	\$0	\$0	\$0	\$0
40	Other Operating Expenses	\$0	\$0	\$0	\$0	\$0	\$0
41	Bowl Expenses	\$0	\$0	\$0	\$0	\$0	\$0
41A	Bowl Expenses - Coaching Compensation/Bonuses	\$0	\$0	\$0	\$0	\$0	\$0
	Total Operating Expenses	\$0	\$174,583	\$147,182	\$511,141	\$726,942	\$1,559,848

ID	Item	Football	Men's Basketball	Women's Basketball	Other Sports	Non-Program Specific	Total
	Excess (Deficiencies) of Revenues Over (Under) Expenses	\$0	-\$152,729	-\$141,295	-\$465,797	\$759,821	\$0