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Cleveland State University  
National Collegiate Athletics Association

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**Agreed-upon Procedures Report**

**June 30, 2019**



OHIO AUDITOR OF STATE  
KEITH FABER



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Cleveland State University NCAA  
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We have reviewed the *Agreed- Upon Procedures* of the Cleveland State University NCAA, Cuyahoga County, prepared by Plante & Moran, PLLC, for the period July 1, 2018 through June 30, 2019. Based upon this review, we have accepted this report in lieu of the audit required by Section 117.11, Revised Code.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The Cleveland State University NCAA is responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads "Keith Faber".

Keith Faber  
Auditor of State  
Columbus, Ohio

December 12, 2019

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Independent Accountant's Report  
on Applying of Agreed-upon Procedures

Harlan M. Sands, President  
Cleveland State University

We have performed the procedures enumerated below, which were agreed to by the president of Cleveland State University (the "Institution"), solely to assist you in evaluating whether the accompanying Intercollegiate Athletics Program statement of revenue and expenses (the "Statement") of Cleveland State University is in compliance with the National Collegiate Athletics Association (NCAA), Constitution 3.2.4.15 for Division I for the year ended June 30, 2019. Cleveland State University's management is responsible for the statement of revenue and expenses 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.

**Agreed-upon Procedures Related to the Statement of Revenue and Expenses**

The procedures that we performed and our results are as follows:

**Internal Control Structure**

A. Related to the Institution's internal control structure, we performed the following:

- 1) We met with the director of intercollegiate athletics and inquired about the general control environment over intercollegiate athletic finances, the level of control consciousness in the Institution, the competence of personnel, and the protection of records and equipment.
- 2) We obtained the audited financial statements for the year ended June 30, 2019 and any additional reports regarding internal controls if the Institution was audited independent of these agreed-upon procedures and any corrective action taken in response to comments concerning the internal control structure.
- 3) We obtained any documentation of the accounting systems and procedures unique to the Intercollegiate Athletics Department.
- 4) Cash disbursements and athletic employee payroll are addressed in connection with the audit of the Institution's financial statements. The following control environment and accounting systems are (a) unique to the intercollegiate athletics and (b) have not been addressed in connection with the audit of the Institution's financial statements. We performed the following procedure:
  - i. We selected one athletics department cash receipt and tested the ticket collection receipting process by comparing the total cash receipts for such games to the reconciliation and documentation of the related cash deposit amount with the bank.

Harlan M. Sands, President  
Cleveland State University

**Result:** We selected one week of sales for men's basketball games instead of one athletics department cash receipt due to limitation of ticket sales information at Cleveland State University being aggregated on a weekly basis. We selected the following week of sales for men's basketball games for testing purposes, noting no exceptions:

Week of Events	Sporting Team	Sporting Event	Event Date	Ticket Sales Amount	Deposit Amount	Deposit Date
11/12/2018-11/18-2018	Men's Basketball	Urbana University	11/13/2018	\$ 174		
		South Carolina State	11/16/2018	\$ 511		
		Samford	11/18/2018	\$ 157		
		Misc. Advanced Ticket Sales	11/12/2018-11/18/2018	\$ 40		
				\$ 882	\$ 882	11/20/2018

### **NCAA Reporting**

B. **Procedure:** We obtained the financial report submission to the NCAA, including the financial data detailing operating revenue, expenses, and capital related to the Institution's Intercollegiate Athletics Program that was submitted to the NCAA and agreed the amounts to the Intercollegiate Athletics Program statement of revenue and expenses included in the agreed-upon procedures for the reporting period.

**Result:** We noted no discrepancies.

C. **Procedure for Grants-in-Aid:** We agreed the sports sponsored reported in the NCAA Membership Financial Reporting System to the Calculation of Revenue Distribution Equivalencies Report (CRDE) from the Compliance Assistant (CA) or equivalent supporting 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. We compared current year grants-in-aid revenue distribution equivalencies to prior year reported equivalencies per the Membership Financial Report submission. We inquired and documented an explanation for any variance greater than +/- 4 percent.

**Result:** We noted several variances greater than +/- 4 percent for men's team sports and women's team sports. Explanation provided by Jamar Ross (associate athletic director) is that scholarships are awarded on an annual basis and can fluctuate significantly depending on the number of out-of-state students vs. in-state students on each team. Due to natural changes in team makeup year over year, it is typical for large fluctuations to occur, especially for teams with small roster sizes.

D. **Procedure for Sports Sponsorship:** We obtained the Institution's Sports Sponsorship and Demographics Forms Report for the reporting year. We validated that the countable sports reported by the institution meet the minimum requirements set forth in NCAA Bylaw 20.9.6.3 for the number of contests and the number of participants in each contest that is counted toward meeting the minimum contest requirement. We compared current year number of sports sponsored to the prior year reported total per the Membership Financial Report submission. We inquired and documented an explanation for any variance.

**Result:** We noted no discrepancies. We noted the number of sports sponsored in the prior and current year was 19 for both years.



- E. **Procedure for Pell Grants:** We agreed 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 grants-in-aid, Pell Grant recipients on partial grants-in-aid, and Pell Grant recipients with no grants-in-aid) and the total value 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. We compared the current year total Pell Grants to the prior year reported total per the Membership Financial Report submission. We inquired and documented an explanation for any variance greater than +/- 20 grants.

**Result:** We noted no exceptions. We noted the total Pell Grants in the prior and current year was \$292,173 and \$317,055, respectively (change of 8.5 percent).

### **Notes, Disclosures, and Other Procedures**

- F. **Athletics-related Capital Assets and Expenditures Procedure:** We obtained and described the Institution's policies and procedures for acquiring, approving, depreciating, and disposing of intercollegiate athletics-related assets, as described in Note 2. We requested a schedule of athletics-related capital expenditures made by athletics, the Institution, and affiliated organizations during the period. We agreed the schedule to the Institution's general ledger. We selected a sample of one transaction, if applicable, to validate existence of the transaction and accuracy of recording and recalculated totals.

**Result:** We noted there were no capital expenditures made by athletics during the fiscal year; therefore, there were no schedules to obtain, reconciliations to perform, or sample transactions to validate existence.

- G. **Athletics-related and Total Institutional Debt Procedure:** We requested repayment schedules for all outstanding intercollegiate athletics debt maintained by the Institution during the reporting period. We recalculated annual maturities (consisting of principal and interest) provided in the schedules obtained and agreed the total annual maturities to supporting documentation and the Institution's general ledger, as applicable. We agreed the total outstanding athletics-related debt and total institutional debt to supporting documentation and the Institution's audited financial statements, if available, or the Institution's general ledger.

**Result:** We noted there was no athletics-related debt; therefore, there were no schedules to obtain or reconciliations to perform and nothing to disclose related to athletic debt. Additionally, we obtained the schedule of outstanding institution-related debt and tied it to Cleveland State University's audited financial statements as of June 30, 2019.

- H. **Excess Transfers to Institution and Conference Realignment Procedure:** We requested the general ledger detail and compared the total expenses reported for excess transfers to the Institution and conference realignment expenses for a sample of one transaction, if applicable.

**Result:** Management represented that this step is not applicable, as there were no excess transfers to the Institution or conference realignment expenses during the reporting period.

- I. **Procedure:** Changes in loan, endowment, or plant funds related to intercollegiate athletics shall not be included in the Statement.
- 1) We obtained and disclosed significant additions to restricted funds related to intercollegiate athletics, as well as significant changes to endowment and plant funds. "Significant" is defined as exceeding 10 percent of total revenue or expenses in the Statement.
  - 2) We obtained and disclosed the value of endowments at the fiscal year end that are dedicated to the sole support of athletics. We agreed the fair market value of the schedules to supporting documentation, the general ledgers, and the audited financial statements, if available. We agreed the total fair market value of athletics-dedicated endowments and institutional endowments to supporting documentation, the Institution's general ledger, and/or audited financial statements, if available.
  - 3) We obtained and disclosed the value of all pledges at the fiscal year end that support athletics.
  - 4) We obtained and disclosed the athletics department fiscal year-end fund balance.

**Result:** We disclosed all items in Notes 1 and 4.

#### **Statement of Revenue and Expenses**

- J. **Procedure:** We obtained the Intercollegiate Athletics Program statement of revenue and expenses for the reporting period, prepared by management, and agreed all amounts back to the Institution's general ledger.

**Result:** We noted no exceptions.

- K. **Procedure:** We agreed each revenue and expense amount from the Statement to prior year amounts and budget estimates. We compared each revenue and expense account over 10 percent of total revenue and expenses, respectively, to prior period amounts and budget estimates. We obtained and documented any variations exceeding 10 percent of total revenue or expenses.

**Result:** There were no variances that met the thresholds for required disclosure. The budget to actual statement comparison was not performed on the same level of detail as the actual to actual comparison due to limitations of the Institution's internal reporting structure for budgeting purposes.

- L. **Procedure:** We performed additional procedures on the following revenue and expense categories unless the specific reporting category is less than 4 percent of total revenue or expenses.

**Result:** See procedures below.

#### **Revenue**

- M. **Procedure:** We agreed each revenue reported in the Statement during the reporting period to supporting schedules provided by the Institution.

**Result:** The supporting schedules provided by the Institution agreed to the Statement without exception.

- 1) **Ticket Sales Procedure:** Revenue category was less than 4 percent of total revenue; therefore, additional procedures were not performed.
- 2) **Student Fees Procedure:** We compared and agreed student fees reported by the Institution in the Statement for the reporting period to student enrollments during the same reporting period. We obtained documentation of the Institution's methodology for allocating student fees to intercollegiate athletics programs and recalculated totals.

**Result:** We noted the Institution allocated fees to intercollegiate athletics programs by transfers of unrestricted fund balance at year end upon actual expenditures. We completed the procedures above without exceptions.

- 3) **Direct State or Other Governmental Support Procedure:** Revenue category was less than 4 percent of total revenue; therefore, additional procedures were not performed.
- 4) **Direct Institutional Support Procedure:** Revenue category was less than 4 percent of total revenue; therefore, additional procedures were not performed.
- 5) **Transfers back to Institution Procedure:** Revenue category was less than 4 percent of total revenue; therefore, additional procedures were not performed.
- 6) **Indirect Institutional Support Procedure:** Revenue category was less than 4 percent of total revenue; therefore, additional procedures were not performed.
- 7) **Guarantees Procedure:** Revenue category was less than 4 percent of total revenue; therefore, additional procedures were not performed.
- 8) **Contributions Procedure:** We obtained supporting documentation for each contribution of monies, goods, or services received directly by an intercollegiate athletics program for any affiliated or outside organization, agency, or group of individuals that constitutes 10 percent or more of all contributions received for intercollegiate athletics during the reporting periods. We disclosed the source and dollar value of these contributions in the report.

**Result:** We disclosed all items in Note 1.

- 9) **In-kind Procedure:** No amounts were reported for this revenue category, so additional procedures were not performed.
- 10) **Media Rights Procedure:** No amounts were reported for this revenue category, so additional procedures were not performed.
- 11) **NCAA Distributions Procedure:** We agreed the amounts recorded in the revenue and expense reporting to the general ledger detail for NCAA distributions and other corroborative supporting documents and recalculated totals.

**Result:** The NCAA distribution amounts per the revenue distribution reports provided by the Institution agreed to the Statement and general ledger detail without exception.

- 12) **Conference Distributions Procedure:** Revenue category was less than 4 percent of total revenue; therefore, additional procedures were not performed.
- 13) **Program Sales, Concessions, Novelty Sales, and Parking Procedure:** Revenue category was less than 4 percent of total revenue; therefore, additional procedures were not performed.

- 14) **Royalties, Licensing, Advertisements, and Sponsorships Procedure:** Revenue category was less than 4 percent of total revenue; therefore, additional procedures were not performed.
- 15) **Sports Camp Revenue Procedure:** Revenue category was less than 4 percent of total revenue; therefore, additional procedures were not performed.
- 16) **Athletics-restricted Endowment and Investment Income Procedure:** Revenue category was less than 4 percent of total revenue; therefore, additional procedures were not performed.
- 17) **Bowl Revenue Procedure:** Revenue category was less than 4 percent of total revenue; therefore, additional procedures were not performed.
- 18) **Other Revenue Procedure:** Revenue category was less than 4 percent of total revenue; therefore, additional procedures were not performed.

### Expenses

N. **Procedure:** We agreed each expense reported in the Statement during the reporting period to supporting schedules provided by the Institution.

**Result:** The supporting schedules provided by the Institution agreed to the statement without exception.

We performed the following procedures for the indicated expense category:

- 1) **Athletic Student Aid Procedures:** We selected a sample of 28 students from the listing of institutional student aid recipients during the reporting period (no less than 10 percent of the total student-athletes for institutions that have used NCAA's Compliance Assistant software to prepare athletic aid detail).
  - a. We obtained individual student account detail for each selection and agreed total aid in the Institution's student system to student detail in CA or the institution report that ties directly to the NCAA Membership Financial Reporting System.
  - b. We performed a check of each student selected to ensure that that student's information was reported accurately in either the NCAA's Compliance Assistant software or entered directly into the NCAA Membership Financial Reporting System using the following criteria:
    - i. The equivalency value for each student-athlete in all sports, including head-count sports, need 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 from CA as the numerator and the full grant amount, which is the total cost for tuition, fees, books, and room and board for an academic year, as the denominator. If using the NCAA Compliance Assistant software, this equivalency value should already be calculated on the CRDE report labeled "Revenue Distribution Equivalent Award."
    - ii. 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).

- iii. Other expenses related to attendance (also known as gap money or cost of attendance) should be included in grants-in-aid revenue distribution equivalencies.
  - iv. Full grant amount should be entered as a full year of tuition, not a semester or quarter.
  - v. Student-athletes are to be counted once and should not receive a revenue distribution equivalency greater than 1.00.
  - vi. Athletics grants are valid for revenue distribution purposes only in sports in which the NCAA conducts championships competition, emerging sports for women, and bowl subdivision football.
  - vii. 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.
  - viii. 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.
  - ix. 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).
  - x. 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.
  - xi. All equivalency calculations should be rounded to two decimal places.
  - xii. If a selected student received a Pell Grant, ensure that 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.
  - xiii. If a selected student received a Pell Grant, ensure that the student's grant was included in the total number and total value of Pell Grants reported for revenue distribution purposes in the NCAA Membership Financial Reporting System.
- c. We recalculated totals for each sport and overall.

**Result:** The total amount of countable aid from the squad list tied to the amount shown on the statement of revenue and expenses within \$228,914. We inquired with management about the discrepancy and found the reason to be as a result of total institutional aid included within the countable aid from the squad list. For a sample of 28 students selected, each student's account detail agreed to the amount reported in the NCAA Management Financial Reporting System and was recalculated. Differences were noted during the recalculation of revenue distribution per student.

The student accounts tested are summarized below:

Student Tested	Total Contributable Aid	Revenue Distribution Recalculation	Revenue Distribution Reported	Student Tested	Total Contributable Aid	Revenue Distribution Recalculation	Revenue Distribution Reported
1	\$ 29,651	0.95	1.00	15	\$ 13,300	0.21	0.21
2	5,500	0.12	0.12	16	34,166	1.25	1.00
3	11,474	0.43	0.49	17	33,551	1.25	1.00
4	13,800	0.45	0.51	18	14,800	0.56	0.64
5	11,548	0.16	0.18	19	8,300	0.14	0.14
6	27,348	0.68	0.76	20	15,648	0.02	0.02
7	7,800	0.29	0.34	21	22,800	0.73	0.80
8	21,420	0.68	0.76	22	16,300	0.45	0.51
9	22,000	0.48	0.53	23	5,618	0.21	0.24
10	28,893	0.92	1.00	24	16,642	0.31	0.35
11	8,348	0.03	0.03	25	28,105	0.92	1.00
12	22,800	0.73	0.81	26	30,711	0.98	1.00
13	2,500	0.09	0.11	27	15,116	0.55	0.55
14	26,595	0.87	0.98	28	26,967	0.99	1.00

- 2) **Guarantees Procedure:** Expense category was less than 4 percent of total expenses, so additional procedures were not performed.
- 3) **Coaching Salaries, Benefits, and Bonuses Paid by the Institution and Related Entities Procedure:** We obtained and inspected a listing of coaches employed by the Institution and related entities during the reporting period. We selected a sample of coaches' contracts, which include football and men's and women's basketball, from the above listing. We agreed 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. We obtained and inspected payroll summary registers for each selection. We agreed related payroll summary registers 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 and recalculated totals. We compared and agreed the totals recorded to any employment contracts executed for the sample selected.

Coach	Sport Selected
1	Men's basketball (assistant coach)
2	Women's basketball (head coach)
3	Women's swimming and diving (assistant coach)
4	Men's wrestling (head coach)
5	Women's track (head coach)

**Result:** During the fiscal year ended June 30, 2019, the Institution had no football program, including no coaching expense. Therefore, no testing was performed on coaching salaries for the football program. We noted no exceptions in the testing above.

- 4) **Support Staff/Administrative Salaries, Benefits, and Bonuses Paid by the Institution and Related Entities Procedure:** We selected a sample of one support staff/administrative personnel employed by the Institution and related entities during the reporting period. We obtained and inspected payroll summary registers for each selection. We agreed related payroll summary registers 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. We also recalculated totals.

Staff	Position Selected
1	Assistant Athletic Director, Marketing and Promotions

**Result:** We noted no exceptions.

- 5) **Severance Payments Procedure:** No amounts were reported for this expense category, so additional procedures were not performed.
- 6) **Recruiting Procedure:** Expense category was less than 4 percent of total expenses, so additional procedures were not performed.
- 7) **Team Travel Procedure:** We obtained documentation of the Institution's team travel policies. We agreed to existing institutional- and NCAA-related policies. We obtained the general ledger detail and agreed to the total expenses reported.

**Result:** We noted no exceptions.

- 8) **Equipment, Uniforms, and Supplies Procedure:** Expense category was less than 4 percent of total expenses, so additional procedures were not performed.
- 9) **Game Expenses Procedure:** Expense category was less than 4 percent of total expenses, so additional procedures were not performed.
- 10) **Fundraising, Marketing, and Promotion Procedure:** Expense category was less than 4 percent of total expenses, so additional procedures were not performed.
- 11) **Sports Camp Expenses Procedure:** Expense category was less than 4 percent of total expenses, so additional procedures were not performed.
- 12) **Spirit Groups Procedure:** Expense category was less than 4 percent of total expenses, so additional procedures were not performed.
- 13) **Athletic Facility Debt Service, Leases, and Rental Fees Procedure:** Expense category was less than 4 percent of total expenses, so additional procedures were not performed.
- 14) **Direct Overhead and Administrative Support Procedure:** We obtained the general ledger detail and agreed to the total expenses reported. We agreed a sample of one transaction and agreed to supporting documentation. We recalculated totals.

**Result:** We noted no exceptions.

- 15) **Indirect Institutional Support Procedure:** We tested this with the revenue section - Indirect Institutional Support.

- 16) **Medical Expenses and Medical Insurance Procedure:** Expense category was less than 4 percent of total expenses, so additional procedures were not performed.
- 17) **Memberships and Dues Procedure:** Expense category was less than 4 percent of total expenses, so additional procedures were not performed.
- 18) **Student-athlete Meals (Nontravel) Procedure:** Expense category was less than 4 percent of total expenses, so additional procedures were not performed.
- 19) **Bowl Expenses Procedure:** Expense category was less than 4 percent of total expenses, so additional procedures were not performed.
- 20) **Other Operating Expenses and Transfers to Institution Procedure:** Expense category was less than 4 percent of total expenses, so additional procedures were not performed.

**Related to Affiliated and Outside Organizations not Under the Institution's Accounting Control:**

- O. In preparation for our procedures related to the Institution's affiliated and outside organizations, we:
  - 1) Inquired of management as to whether they have identified any affiliated and outside organizations that meet any of the following criteria:
    - i. Booster organizations established by or on behalf of an intercollegiate athletics program
    - ii. Independent or affiliated foundations or other organizations that have as a principal purpose generation or maintenance of grants-in-aid or scholarships funds; gifts; endowments or other monies, goods, or services to be used entirely or in part by the intercollegiate athletics program
    - iii. Alumni organizations that have as one of their principal purposes the generation of monies, goods, or services for or on behalf of an intercollegiate athletics program and that contribute monies, goods, or services directly to an intercollegiate athletics program, booster group, or independent or affiliated foundation as previously noted
  - 2) We also obtained documentation on the Institution's practices and procedures for monitoring the internal controls in place and financial activities of these organizations. We inquired of management regarding the procedures for gathering information on the nature and extent of affiliated and outside organization activity for or on behalf of the Institution's Intercollegiate Athletics Program.
  - 3) We obtained and inspected audited financial statements of the organization and any additional reports regarding internal controls and any corrective action taken in response to comments concerning the control environment that were provided to us by management.

**Result:** We noted the only affiliated organization was Cleveland State University Foundation, Inc. We obtained and inspected the audited financial statements of Cleveland State University Foundation, Inc. and the management letter as a result of its June 30, 2019 audit.



Harlan M. Sands, President  
Cleveland State University

P. **Procedure:** For expenses on or on behalf of intercollegiate athletics programs by affiliated and outside organizations not under the Institution's accounting control, we obtained those organizations' financial statements for the reporting period. We agreed the amounts reported to the organizations' general ledgers and confirmed the revenue and expenses directly with the responsible official of each organization.

**Result:** There were no expenses on or on behalf of intercollegiate athletics programs affiliated and outside organizations not under the Institution's accounting control. No additional procedures were performed.

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 accompanying Intercollegiate Athletics Program statement of revenue and expenses. 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 management and the National Collegiate Athletics Association and is not intended to be and should not be used by anyone other than these specified parties.

*Plante & Moran, PLLC*

Toledo, Ohio  
December 4, 2019

## Intercollegiate Athletics Program Statement of Revenue and Expenses

Year Ended June 30, 2019

	<u>Men's Basketball</u>	<u>Women's Basketball</u>	<u>Other Sports</u>	<u>Nonprogram Specific</u>	<u>Total</u>
<b>Revenue</b>					
Ticket sales	\$ 140,984	\$ -	\$ 32,525	\$ 31,160	\$ 204,669
Student fees	1,653,414	1,345,663	5,194,466	2,875,610	11,069,153
Direct institutional support	850	1,719	-	20,109	22,678
Guarantees	170,000	2,500	57,000	-	229,500
Contributions	115,569	576	361,426	147,189	624,760
NCAA distributions	-	-	-	540,283	540,283
Conference distributions (nonmedia or bowl)	-	-	-	15,000	15,000
Program, novelty, parking, and concession sales	-	-	-	18,003	18,003
Royalties, licensing, advertisements, and sponsorships	-	-	-	203,787	203,787
Athletics-restricted endowment and investment income	22,628	1,709	92,889	-	117,226
Other operating revenue	3,775	-	19,460	332,650	355,885
	<u>2,107,220</u>	<u>1,352,167</u>	<u>5,757,766</u>	<u>4,183,791</u>	<u>13,400,944</u>
<b>Expense</b>					
Athletic student aid	469,514	480,065	2,784,303	-	3,733,882
Guarantees	55,000	3,000	-	-	58,000
Coaching salaries, benefits, and bonuses paid by the Institution and related entities	929,341	454,529	1,448,067	-	2,831,937
Support staff/administrative salaries, benefits, and bonuses paid by the Institution and related entities	90,828	45,877	-	1,949,966	2,086,671
Recruiting	106,941	86,899	67,937	-	261,777
Team travel	287,727	90,128	904,555	-	1,282,410
Sports equipment, uniforms, and supplies	50,995	64,513	307,893	-	423,401
Game expenses	234,224	92,570	100,536	-	427,330
Fundraising, marketing, and promotion	-	-	-	215,489	215,489
Spirit groups	-	-	-	47,402	47,402
Direct overhead and administrative support	40,139	21,831	72,680	1,399,168	1,533,818
Medical expenses and medical insurance	-	-	-	316,436	316,436
Memberships and dues	450	3,005	6,888	11,446	21,789
Student-athlete meals (nontravel)	36,083	14,533	71,914	12,882	135,412
Other operating expenses	-	-	-	25,190	25,190
	<u>2,301,242</u>	<u>1,356,950</u>	<u>5,764,773</u>	<u>3,977,979</u>	<u>13,400,944</u>
Excess of revenue (under) over expense	<u>\$ (194,022)</u>	<u>\$ (4,783)</u>	<u>\$ (7,007)</u>	<u>\$ 205,812</u>	<u>\$ -</u>

See notes to Intercollegiate Athletics Program statement of revenue and expenses.

**Notes to Intercollegiate Athletics Program**  
**Statement of Revenue and Expenses**

**Year Ended June 30, 2019**

**Note 1 - Contributions**

Individual contributions of monies, goods, or services received directly by the Institution's Intercollegiate Athletics Program from any affiliated or outside organization, agency, or individuals (e.g., contributions by corporate sponsors) that constitute 10 percent or more of all contributions received for intercollegiate athletics during the year ended June 30, 2019 are as follows:

Source of Funds, Goods, and Services	Value	Description
Men's Basketball Foreign Trip	\$ 128,845	Athletic Team Travel

We obtained supporting documentation for the item above, including a purchase order to Sports Tours International, Inc. for \$128,845.

**Note 2 - Intercollegiate Athletics-related Assets**

Property and equipment are recorded at cost or, if donated, the fair value at the time of donation. Expense for maintenance and repairs is charged to current expense as incurred. Depreciation is computed using the straight-line method. No depreciation is recorded on land. Expenses for major renewals and betterments that extend the useful lives of the assets are capitalized. Estimated service lives range from 5 to 40 years depending on class.

The current year capitalized additions and deletions to facilities during the year ended June 30, 2019 are as follows:

	Current Year Additions	Current Year Deletions
Basketball athletics facilities	\$ -	\$ -
Other athletics facilities	-	-
Institutional facilities	49,332,973	1,186,107

The total estimated book values of property, plant, and equipment, net of depreciation, of the Institution as of June 30, 2019 are as follows:

	Estimated Book Value
Athletics-related property, plant, and equipment balance	\$ 16,228,217
Institution's total property, plant, and equipment balance	516,393,214

Notes to Intercollegiate Athletics Program  
Statement of Revenue and Expenses

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Year Ended June 30, 2019

**Note 3 - Intercollegiate Athletics-related Debt**

The annual debt service and debt outstanding for the Institution as of June 30, 2019 are as follows:

	<u>Annual Debt Service</u>	<u>Debt Outstanding</u>
Athletics-related facilities	\$ -	\$ -
Institution total	21,858,835	228,586,245

**Note 4 - Restricted and Endowment and Plant Funds**

During the year, the Institution had no significant changes in loan, endowment, or plant funds related to intercollegiate athletics.

In addition, at June 30, 2019, the Institution had \$2,886,445 of endowments and no pledges receivable dedicated to the sole support of athletics not reported in the Statement. The athletics department's fund balance is \$0 at June 30, 2019.

# OHIO AUDITOR OF STATE KEITH FABER



**CLEVELAND STATE UNIVERSITY - NCAA**

**CUYAHOGA COUNTY**

## **CLERK'S CERTIFICATION**

**This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.**

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
DECEMBER 26, 2019**