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# Youngstown State University

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**Mahoning County**

**Agreed-upon Procedures Report**

**June 30, 2022**





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Board of Trustees  
Youngstown State University NCAA  
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We have reviewed the *Agreed Upon Procedures* of the Youngstown State University NCAA, Mahoning County, prepared by Plante & Moran, PLLC, for the period July 1, 2021 through June 30, 2022. 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 Youngstown 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

**March 08, 2023**

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## **Independent Accountant’s Report on Applying Agreed-upon Procedures**

To James P. Tressel, President  
Youngstown State University

We have performed the procedures enumerated below on Youngstown State University’s (the “Institution”) Intercollegiate Athletics Program Statement of Revenues and Expenses (the “Statement”) under National Collegiate Athletic Association (NCAA) Bylaw 3.2.4.17 for the year ended June 30, 2022. The Institution’s management is responsible for the Institution’s Intercollegiate Athletics Program Statement of Revenues and Expenses under NCAA Bylaw 3.2.4.17 for Division I.

The Institution has agreed to the procedures performed and acknowledged that they are appropriate to meet the intended purpose of performing testing on certain intercollegiate athletics activity. Additionally, the required agreed-upon procedures are prescribed by the NCAA annually through published instructions, which is deemed as acknowledgement that the procedures performed are appropriate for its purposes. The procedures below are specified in the NCAA’s 2022 Agreed-upon Procedures instructions. No other parties have agreed to and acknowledged the appropriateness of the procedures. This report may not be suitable for any other purpose. The procedures performed may not address all items of interest to a user of this report and may not meet the needs of all users of this report; as such, users are responsible for determining whether the procedures performed are appropriate for their purposes. We make no representation regarding the sufficiency of these procedures, either for the purpose intended or for any other purpose.

An agreed-upon procedures engagement involves performing specific procedures that the engaging party has agreed to and acknowledged to be appropriate for the intended purpose of the engagement and reporting on findings based on the procedures performed. As agreed to by the Institution, for the purpose of performing these procedures, exceptions are reported in accordance with the NCAA’s 2022 Agreed-upon Procedures instructions.

### **Agreed-upon Procedures Related to the Intercollegiate Athletics Program Statement of Revenues 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:

- 1) We met with the Institution’s VP of finance to identify areas of significant interest and specific agreed-upon procedures related to both internal controls and other specified areas. This discussion did not identify any areas of significant interest or any other agreed-upon procedures.

To James P. Tressel, President  
 Youngstown State University

- 2) 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. The discussion did not identify any weaknesses in controls, and the general control environment is thought to be strong with competent and consistent personnel year over year.
- 3) We obtained the audited financial statements for the year ended June 30, 2022 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.
- 4) We obtained any documentation of the accounting systems and procedures unique to the intercollegiate athletics department.

Cash disbursements, cash receipts, 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 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 game and tested the ticket collection receipting process by comparing the total receipts for the game to the reconciliation and documentation of the related cash deposit amount with the bank.

**Result:** We noted no exceptions. We selected one football game during the year and agreed the total receipts for the event on game day to deposit slips of the related cash deposit amount. Since there were minimal gate sales for the game, we selected four additional days of cash deposits made by the Institution's box office and tied general ledger activity to bank statements in order to verify the cash deposit process.

The ticket cash receipt amounts for the transactions were as follows:

Event Date	Sporting Event	Ticket		
		Sales Amount	Deposit Amount	Deposit Date
11/13/2021	Football vs. N. Dakota State University	\$ 344	\$ 344	11/16/2021

Date of Revenue	Amount	Deposit	
		Amount	Deposit Date
11/9/2021	\$ 80	\$ 80	11/12/2021
11/11/2021	100	100	11/15/2021
11/12/2021	363	363	11/16/2021
11/13/2021	152	152	11/16/2021



To James P. Tressel, President  
 Youngstown State University

### NCAA Reporting

B. **Procedure:** We obtained the information submitted to the NCAA, including the financial data detailing operating revenues, expenses, and capital related to the Institution's intercollegiate athletics program that was submitted to the NCAA, and agreed the amounts to the Statement 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 Compliance Assistant (CA) or equivalent supporting 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 May and August. 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% in the results.

Grants-in-Aid	2020-2021	2021-2022	%	Explanation of Variance per Management
	Total	Total	Change	
Baseball	12.16	11.56	-4.93%	Decrease in roster size
Men's Basketball	12.83	16.07	25.25%	Increase in roster size
Football	69.70	66.82	-4.13%	Decrease in roster size
Men's Golf	5.24	5.01	-4.39%	Decrease in roster size and changes in scholarship amounts offered
Men's Swimming and Diving	5.62	8.99	59.96%	Newer program; growing rapidly
Men's Tennis	4.46	4.27	-4.26%	Decrease in roster size and changes in scholarship amounts offered
Women's Basketball	14.32	15.04	5.03%	The institution offered more aid during the year
Women's Bowling	3.11	6.14	97.43%	Increase in roster size
Women's Lacrosse	3.17	8.58	170.66%	Newer program; growing rapidly
Women's Soccer	11.38	12.30	8.08%	Increase in roster size
Women's Tennis	7.70	6.72	-12.73%	Decrease in roster size
Women's Track, Outdoor	19.67	22.23	13.01%	Increase in roster size
Women's Volleyball	7.82	11.60	48.34%	2020-2021 equivalencies awarded appear lower due to prior year data entry issue where scholarship amounts entered into compliance software were lower than actual scholarship amounts awarded. Increase due to actual scholarship amounts awarded entered into Compliance Assistant software for 2021-2022.

**Result:** We noted the Membership Financial Reporting System information provided by management was in draft form, and management represented there would be no changes to the final submission. With the draft provided by management, we noted no discrepancies.

D. **Procedure for Sports Sponsorship:** We obtained the Institution's Sports Sponsorship and Demographics Form report for the reporting year between May and August. We validated that the countable sports reported by the Institution meet the minimum requirements set forth in Bylaw 20.9.6.3 related to 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 prior year reported total per the Membership Financial Report submission. We inquired and documented an explanation for any variance in the results.

To James P. Tressel, President  
Youngstown State University

**Result:** We noted the Membership Financial Reporting System information provided by management was in draft form, and management represented there would be no changes to the final submission. With the draft provided by management, we noted no discrepancies.

- 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 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. We compared current year Pell Grants total to prior year reported total per the Membership Financial Report submission. We inquired and documented an explanation for any variance greater than +/- 20 grants in the results.

**Result:** We noted the Membership Financial Reporting System information provided by management was in draft form, and management represented there would be no changes to the final submission. The total number of Pell Grants in 2021 and 2022 was 126 and 123, respectively. We agreed the total number of student-athletes who received a Pell Grant award during the academic year and the total dollar amount of the Pell Grants to be reported in the NCAA Membership Financial Reporting System to the reports generated from the Institution's financial aid records and noted no discrepancies.

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

- F. **Athletics-Related Capital Assets and Expenditures Procedure:** We obtained the Institution's policies and procedures for acquiring, approving, depreciating, and disposing of intercollegiate athletics-related assets, as described in Note 2. We obtained 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 to validate existence of the transaction and accuracy of recording and recalculated totals.

**Result:** We selected the 2022 Trackman addition for \$24,245.25 and agreed it to the purchase order and the invoice dated 4/13/2022. We agreed total institutional property, plant, and equipment to the Institution's audited financial statements. We noted no exceptions.

- G. **Athletics-Related and Total Institutional Debt Procedure:** We obtained repayment schedules for all outstanding intercollegiate athletics-related 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. The repayment schedule is disclosed in Note 3. 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 agreed all outstanding intercollegiate debt to the repayment schedule in Note 3. We agreed total institutional debt to the Institution's audited financial statements. We noted no exceptions.

To James P. Tressel, President  
Youngstown State University

**H. Excess Transfers to Institution and Conference Realignment Expenses Procedure:**

We requested the general ledger detail and would have 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. We noted no exceptions.

**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 revenues 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 schedule to supporting documentation, the general ledger 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 significant additions to contributions in Note 1 and all other items in Note 4.

**Intercollegiate Athletics Program Statement of Revenues and Expenses**

**J. Procedure:** We obtained the Statement 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% of total revenues and expenses, respectively, to prior period amounts and budget estimates. We obtained and documented any variations exceeding 10% of total revenues or expenses.

**Result:** There were no variances that met the thresholds for required disclosure.

To James P. Tressel, President  
Youngstown State University

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

**Result:** See procedures below.

### **Revenues**

M. **Procedure:** We agreed each revenue category 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:** Ticket sales were less than 4% of total revenues, so additional procedures were not performed.
- 2) **Student Fees Procedure:** No amounts were reported for this revenue category; therefore, additional procedures were not performed.
- 3) **Direct State or Other Governmental Support Procedure:** No amounts were reported for this revenue category; therefore, additional procedures were not performed.
- 4) **Direct Institutional Support Procedure:** We agreed a sample of one direct institutional support recorded by the Institution during the reporting period with the institutional supporting budget transfers documentation and other corroborative supporting documentation and recalculated totals.

**Result:** We agreed the direct institutional support recorded for board-approved transfers to the journal entry recorded and the intercollegiate athletics operating budget. We noted no exceptions.

- 5) **Transfers Back to Institution Procedure:** Transfers back to the Institution were less than 4% of total revenues, so additional procedures were not performed.
- 6) **Indirect Institutional Support Procedure:** Indirect institutional support was less than 4% of total revenues, so additional procedures were not performed.
- 7) **Guarantees Procedure:** No amounts were reported for this revenue category; therefore, additional procedures were not performed.
- 8) **Contributions Procedure:** We obtained supporting documentation for each contribution of moneys, goods, or services received directly by an intercollegiate athletics program from 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 contributions over 10 percent in Note 1.

- 9) **In-Kind Procedure:** No amounts were reported for this revenue category; therefore, additional procedures were not performed.

To James P. Tressel, President  
Youngstown State University

- 10) **Compensation and Benefits Provided by a Third Party Procedure:** No amounts were reported for this revenue category; therefore, additional procedures were not performed.
- 11) **Media Rights Procedure:** No amounts were reported for this revenue category; therefore, additional procedures were not performed.
- 12) **NCAA Distributions Procedure:** We agreed the amounts recorded in the revenue and expense reporting to general ledger detail for NCAA distributions and other corroborative supporting documents and recalculated totals.  
  
**Result:** A listing of NCAA distributions was obtained and tied to the recorded amount. Supporting communications from the Horizon League or NCAA were reviewed, supporting each NCAA distribution. We noted no exceptions.
- 13) **Conference Distributions and Conference Distributions of Football Bowl Generated Revenue Procedure:** Conference distributions and conference distributions of football bowl generated revenue were less than 4% of total revenues, so additional procedures were not performed.
- 14) **Program Sales, Concessions, Novelty Sales and Parking Procedure:** Program sales, concessions, novelty sales and parking were less than 4% of total revenues, so additional procedures were not performed.
- 15) **Royalties, Licensing, Advertisements and Sponsorships Procedure:** Royalties, licensing, advertisements, and sponsorships were less than 4% of total revenues, so additional procedures were not performed.
- 16) **Sports Camp Revenues Procedure:** No amounts were reported for this revenue category; therefore, additional procedures were not performed.
- 17) **Athletics Restricted Endowment and Investment Income Procedure:** Athletics restricted endowment and investment income were less than 4% of total revenues, so additional procedures were not performed.
- 18) **Football Bowl Revenues Procedure:** No amounts were reported for this revenue category; therefore, additional procedures were not performed.
- 19) **Other Revenues Procedure:** Other revenues were less than 4% of total revenues, so additional procedures were not performed.

### **Expenses**

N. **Procedure:** We agreed each expense category 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.

To James P. Tressel, President  
Youngstown State University

We performed the following procedures for the indicated expense category:

- 1) **Athletic Student Aid Procedures:** We selected a sample of 40 students from the listing of institutional student aid recipients during the reporting period (no less than 10% of the total student-athletes for institutions who have used the NCAA's CA software to prepare athletic aid detail, with a maximum sample size of 40, and no less than 20% of total student-athletes for institutions who have not, with a maximum sample size of 60).
  - 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 their information was reported accurately in either the CA 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, needs 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, room and board for an academic year as the denominator. If using the NCAA CA 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 cost of attendance) should not be included in grants-in-aid revenue distribution equivalencies. Only tuition, fees, room, board, and course-related books are countable for grants-in-aid revenue distribution per Bylaw 20.02.7.
    - 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, regardless of multiple sport participation, 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 football 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.

To James P. Tressel, President  
Youngstown State University

- 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 the countable aid from the squad list tied to the amount shown on the Statement within an insignificant amount. As the Institution utilizes the CA software, we selected 10%, or 40 students. We noted differences during the recalculation of revenue distribution per student for 19 students and a difference in recalculation of contributable aid for 1 student.

To James P. Tressel, President  
 Youngstown State University

The student accounts tested are summarized below:

Student Tested	Total Contributable Aid Recalculated	Total Contributable Aid Reported	Revenue Distribution Recalculation	Revenue Distribution Reported
1	\$ 2,000	2,000	0.10	0.10
2	12,043	12,043	0.50	0.60
3	12,736	12,736	0.55	0.65
4	18,259	18,259	0.96	0.96
5	19,624	19,624	0.85	1.00
6	17,594	17,594	0.86	0.86
7	17,169	17,169	0.73	0.88
8	23,178	23,178	0.94	1.00
9	23,678	23,678	0.96	1.00
10	7,789	7,789	0.40	0.40
11	8,500	8,500	0.36	0.43
12	9,000	9,000	0.39	0.39
13	9,000	9,000	0.44	0.44
14	21,527	21,000	0.79	0.79
15	19,805	19,805	0.77	0.77
16	14,000	14,000	0.56	0.56
17	9,211	9,211	0.39	0.47
18	20,248	20,248	0.80	0.99
19	12,953	12,953	0.43	0.58
20	8,287	8,287	0.36	0.36
21	23,318	23,318	0.96	1.00
22	17,862	17,862	0.75	0.89
23	29,708	29,708	0.94	0.94
24	12,957	12,957	0.55	0.66
25	10,587	10,587	0.46	0.55
26	15,000	15,000	0.75	0.75
27	11,000	11,000	0.48	0.58
28	15,000	15,000	0.57	0.57
29	4,000	4,000	0.20	0.20
30	6,075	6,075	0.25	0.25
31	12,604	12,604	0.45	0.45
32	12,000	12,000	0.63	0.63
33	16,400	16,400	0.65	0.65
34	12,000	12,000	0.48	0.48
35	29,792	29,792	0.97	0.97
36	12,089	12,089	0.49	0.61
37	15,000	15,000	0.60	0.75
38	18,102	18,102	0.76	0.95
39	19,272	19,272	0.85	1.00
40	25,639	25,639	0.82	0.82

2) **Guarantees Procedure:** Guarantees were less than 4% of total expenses, so additional procedures were not performed.



To James P. Tressel, President  
Youngstown State University

- 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 five coaches' contracts that includes men's basketball, football, 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 agreed the totals recorded to any employment contracts executed for the sample selected.

**Result:** We selected five coaches' contracts that included men's basketball, football, women's basketball, baseball and women's track and field. We agreed the financial terms and conditions of each to the related coaching salaries, benefits, and bonuses recorded by the Institution on the payroll detail. We agreed payroll detail totals to the Statement and recalculated totals. We noted no exceptions.

- 4) **Coaching Other Compensation and Benefits Paid by a Third Party Procedure:** No amounts were reported for this expense category; therefore, additional procedures were not performed.
- 5) **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 the 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.

**Result:** We selected one support staff/administrative personnel, the assistant director of auxiliary services and program. We noted no exceptions.

- 6) **Support Staff/Administrative Other Compensation and Benefits Paid by a Third Party Procedure:** No amounts were reported for this expense category; therefore, additional procedures were not performed.
- 7) **Severance Payments Procedure:** No amounts were reported for this expense category; therefore, additional procedures were not performed.
- 8) **Recruiting Procedure:** Recruiting was less than 4% of total expenses, so additional procedures were not performed.

To James P. Tressel, President  
Youngstown State University

- 9) **Team Travel Procedure:** We obtained documentation of the Institution's team travel policies. We agreed to existing institutional- and NCAA-related policies. We obtained general ledger detail and agreed to the total expenses reported.

**Result:** We noted no exceptions.

- 10) **Equipment, Uniforms and Supplies Procedure:** We obtained general ledger detail and agreed to the total expenses reported. We selected a sample of one transaction and agreed to supporting documentation. We recalculated totals.

**Result:** We selected a transaction paid on 12/4/2021 for basketball equipment totaling \$17,652.12 and agreed it to the purchase order, the invoice, and the check. We noted no exceptions.

- 11) **Game Expenses Procedure:** Game expenses were less than 4% of total expenses, so additional procedures were not performed.

- 12) **Fund Raising, Marketing and Promotion Procedure:** Fund raising, marketing and promotion were less than 4% of total expenses, so additional procedures were not performed.

- 13) **Sports Camp Expenses Procedure:** No amounts were reported for this expense category; therefore, additional procedures were not performed.

- 14) **Spirit Groups Procedure:** Spirit groups were less than 4% of total expenses, so additional procedures were not performed.

- 15) **Athletic Facility Debt Service, Leases and Rental Fees Procedure:** Athletic facility debt service, leases and rental fees were less than 4% of total expenses, so additional procedures were not performed.

- 16) **Direct Overhead and Administrative Expenses Procedure:** Direct overhead and administrative expenses were less than 4% of total expenses, so additional procedures were not performed.

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

- 18) **Medical Expenses and Medical Insurance Procedure:** Medical expenses and medical insurance were less than 4% of total expenses, so additional procedures were not performed.

- 19) **Memberships and Dues Procedure:** Memberships and dues were less than 4% of total expenses, so additional procedures were not performed.

- 20) **Student-Athlete Meals (non-travel) Procedure:** Student-athlete meals (non-travel) were less than 4% of total expenses, so additional procedures were not performed.

- 21) **Football Bowl Expenses Procedure:** No amounts were reported for this expense category; therefore, additional procedures were not performed.

To James P. Tressel, President  
Youngstown State University

22) **Other Operating Expenses and Transfers to Institution Procedure:** We obtained general ledger detail and compared to the total expenses reported. We selected a sample of one transaction to validate existence of transaction and accuracy of recording and recalculated totals.

**Result:** We selected a transaction paid on 3/14/2022 for team catering totaling \$2,760 and agreed it to the invoice, purchase card detail, and payment of purchase card statement. We noted no exceptions.

### **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) Obtained from management a list of 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, or one of their principal purposes, the generating or maintaining of grants-in-aid or scholarships funds, gifts, endowments, or other moneys, goods or services to be used primarily by the intercollegiate athletics program
  - iii. Alumni organizations that have as a principal, or one of their principal purposes, the generating of moneys, goods or services for or on behalf of an intercollegiate athletics program and that contribute moneys, goods or services directly to an intercollegiate athletics program, booster group, or independent or affiliated foundation as previously noted.
- 2) We requested 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 on 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 inquired of management as to whether they had identified any affiliated or outside organizations that meet the above criteria. Management provided a listing and indicated that the Penguin Club was the only outside organization that had expenses for or on behalf of the Institution's intercollegiate athlete program. Additionally, we noted the Penguin Club does not have audited financial statements, and the control environment is the same as that of the Institution.

To James P. Tressel, President  
Youngstown State University

We were engaged by the Institution to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants (AICPA). We were not engaged to, and did not, conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the Institution's Intercollegiate Athletics Program Statement of Revenues and Expenses under National Collegiate Athletic Association Bylaw 3.2.4.17. 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 the Institution 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 Youngstown State University and the National Collegiate Athletic Association and is not intended to be and should not be used by anyone other than those specified parties.

*Plante & Moran, PLLC*

Columbus, Ohio  
December 21, 2022

Intercollegiate Athletics Program Statement of Revenues and Expenses

Year Ended June 30, 2022

	Football	Men's Basketball	Women's Basketball	Other Sports	Non-Program Specific	Total
<b>Operating Revenues</b>						
Ticket Sales	\$ 259,374	\$ 129,704	\$ 28,634	\$ 4,955	\$ -	\$ 422,667
Guarantees	725,000	60,000	15,000	-	-	800,000
Contributions	503,623	738	1,523	143,583	1,251,286	1,900,753
In-Kind Contributions	-	-	-	-	-	-
Direct State or Other Governmental Support	-	-	-	-	-	-
Direct Institutional Support	-	-	-	-	14,600,192	14,600,192
Less Transfers Back to Institution	-	-	-	-	(42,261)	(42,261)
Indirect Institutional Support	-	-	-	-	43,006	43,006
NCAA Distributions	-	-	-	-	1,311,640	1,311,640
Conference Distributions	-	-	-	20,125	-	20,125
Broadcast Television, Radio and Internet Rights	-	-	-	-	-	-
Program Sales, Concessions, Novelty Sales and Parking	206,350	766	68	-	-	207,184
Royalties, Licensing, Advertisements and Sponsorships	354,840	154,095	-	-	162,403	671,338
Sports Camp Revenues	-	-	-	-	-	-
Endowment and Investment Income	-	-	-	-	2,980	2,980
Other	-	-	-	7,384	218,803	226,187
<b>Total Operating Revenues</b>	<b>2,049,187</b>	<b>345,303</b>	<b>45,225</b>	<b>176,047</b>	<b>17,548,049</b>	<b>20,163,811</b>
<b>Operating Expenses</b>						
Athletic Student Aid	1,637,995	445,732	383,241	3,014,745	253,434	5,735,147
Guarantees	135,000	76,000	6,500	5,000	-	222,500
Coaching Salaries, Benefits and Bonuses Paid by the Institution	1,323,320	677,193	505,429	1,679,151	-	4,185,093
Support Staff/Administrative Salaries, Benefits and Bonuses Paid by the Institution	-	-	-	-	3,401,800	3,401,800
Recruiting	118,524	81,370	52,083	82,008	-	333,985
Team Travel	492,022	221,267	129,958	1,127,306	-	1,970,553
Equipment, Uniforms and Supplies	245,379	51,718	37,873	378,178	284,111	997,259
Game Expenses	96,505	161,884	88,044	134,383	7,938	488,754
Fund Raising, Marketing and Promotion	-	-	261	261	176,873	177,395
Sports Camp Expenses	-	-	-	-	-	-
Athletic Facilities Debt Service, Leases and Rental Fees	-	-	-	47,766	82,846	130,612
Direct Overhead and Administrative Expenses	-	-	-	-	151,850	151,850
Spirit Groups	-	-	-	-	68,764	68,764
Medical Expenses and Medical Insurance	-	-	-	-	176,575	176,575
Memberships and Dues	-	-	-	4,763	25,384	30,147
Student-Athlete Meals(non-travel)	99,743	5,100	-	26,860	-	131,703
Other Operating Expenses	90,576	47,270	35,536	98,792	860,183	1,132,357
<b>Total Operating Expenses</b>	<b>4,239,064</b>	<b>1,767,534</b>	<b>1,238,925</b>	<b>6,599,213</b>	<b>5,489,758</b>	<b>19,334,494</b>
<b>Excess of Revenues (Under) Over Expenses</b>	<b>\$ (2,189,877)</b>	<b>\$ (1,422,231)</b>	<b>\$ (1,193,700)</b>	<b>\$ (6,423,166)</b>	<b>\$ 12,058,291</b>	<b>\$ 829,317</b>

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

**Year Ended June 30, 2022**

**Note 1 - Contributions**

Individual contributions of moneys, 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, 2022 are as follows:

Source of Funds, Goods, and Services	Value
Penguin Club Pledge	\$ 200,000

**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, 2022 are as follows:

	Current Year Additions	Current Year Deletions
Construction in Progress	\$ 132,439	\$ -
Equipment	252,255	49,819
Buildings	-	-
Building Improvements	-	-
Improvements - Other	-	-
Total Athletics Facilities	\$ 384,694	\$ 49,819
Other Institutional Facilities	\$ 13,084,953	\$ 397,187

The total estimated book values of property, plant, and equipment, net of depreciation, of the Institution as of June 30, 2022 are as follows:

	Estimated Book Value
Athletically Related Property, Plant, and Equipment Balance	\$ 20,730,558
Institution's Total Property, Plant, and Equipment Balance	\$ 225,004,275

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

**Year Ended June 30, 2022**

**Note 3 - Intercollegiate Athletics-Related Debt**

The annual debt service and debt outstanding for the Institution as of June 30, 2022 are as follows:

	Annual Debt Service	Debt Outstanding
Athletically Related Facilities	\$ 82,846	\$ 2,328,834
Institution's Total	\$ 2,398,673	\$ 67,436,575

The repayment schedule for all outstanding intercollegiate athletics debt maintained by the Institution for the years ending June 30 is as follows:

	Total Intercollegiate Athletics Debt
2023	\$ -
2024	8,713
2025	161,396
2026	204,546
2027	212,429
2028-2034	1,741,750
	\$ 2,328,834

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

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

In addition, at June 30, 2022, the Institution had \$66,596 of endowments and \$0 in pledges receivable dedicated to the sole support of athletics not reported in the Statement. The athletics department's fund balance is \$2,425,298 at June 30, 2022.

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# OHIO AUDITOR OF STATE KEITH FABER



**YOUNGSTOWN STATE UNIVERSITY - NATIONAL COLLEGIATE ATHLETICS ASSOCIATION  
AGREED UPON PROCEDURES**

**MAHONING COUNTY**

**AUDITOR OF STATE OF OHIO CERTIFICATION**

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



**Certified for Release 3/21/2023**

88 East Broad Street, Columbus, Ohio 43215  
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)