

ATHLETIC DEPARTMENT
GRAMBLING STATE UNIVERSITY
UNIVERSITY OF LOUISIANA SYSTEM
STATE OF LOUISIANA



AGREED-UPON PROCEDURES REPORT
ISSUED MARCH 7, 2018

**LOUISIANA LEGISLATIVE AUDITOR
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LOUISIANA LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

February 16, 2018

Independent Accountant's Report on the
Application of Agreed-Upon Procedures

**MR. RICHARD J. GALLOT, JR., PRESIDENT
GRAMBLING STATE UNIVERSITY
UNIVERSITY OF LOUISIANA SYSTEM
STATE OF LOUISIANA
Grambling, Louisiana**

We have performed the procedures enumerated below, which were agreed to by you, as President of Grambling State University (University), solely to assist you in evaluating whether the accompanying Statement of Revenues and Expenses (Statement) of the University's Athletic Department is in compliance with the National Collegiate Athletic Association (NCAA) Bylaw 3.2.4.15 for the year ended June 30, 2017. University management is responsible for the accuracy of the Statement (unaudited) and the related notes (unaudited) and the compliance with NCAA requirements. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of management of the University. 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.

Procedures were not performed on specific reporting categories that were less than 4% of total revenues or expenses.

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

MINIMUM COMPLIANCE AGREED-UPON PROCEDURES

INTERNAL CONTROL

1. We obtained, through discussion with management, the identity of those aspects of internal control that management considers unique to intercollegiate athletics.
2. We performed procedures to test specific elements of the control environment and accounting systems that are unique to intercollegiate athletics to determine adherence to established policies and procedures relating to revenues and expenses. The following procedures were performed:

- (a) We randomly selected five cash receipt batch sheets of ticket sales and followed them through the University's cash control system to determine adherence to established policies and procedures.
- (b) We selected the five largest athletic department cash disbursement transactions and followed them through the University's accounting system to determine adherence to established policies and procedures.
- (c) We inquired of and observed athletic department personnel to determine their compliance with policies and procedures related to the control and safeguarding of unsold tickets.

We found that the University did not adhere to its policies and procedures related to the control of unsold tickets. No other exceptions were noted as a result of these procedures.

3. We were to obtain the University's procedures for gathering information on the nature and extent of affiliated and outside organizational activity for or on behalf of the University's intercollegiate athletics program and determine the University's adherence to these procedures.

The University did not have any written procedures.

STATEMENT OF REVENUES AND EXPENSES

GENERAL PROCEDURES

1. We obtained written representations from management as to the fair presentation of the Statement, completeness of required schedules and related financial information, adequacy of controls, compliance with NCAA rules and legislation, completeness of the list of all known affiliated and outside organizations, and other information as we consider necessary for the fiscal year ended June 30, 2017.

We found no exceptions as a result of these procedures.

2. We verified the mathematical accuracy of the amounts on the Statement and compared and agreed each operating revenue and expense category reported on the Statement to supporting schedules provided by the University and/or the University's general ledger.

We identified errors and omissions in reporting categories and amounts; however, except where stated otherwise, the University made the necessary adjustments to its Statement to correct those errors and omissions. Management represented that errors resulted mainly due to the complex athletic department account code structure.

3. We compared and agreed a sample of five operating revenue receipts and a sample of five expense disbursements obtained from the supporting schedules to adequate supporting documentation.

We found no exceptions as a result of these procedures.

4. We compared each major revenue and expense account over 10% of total revenues or expenses for June 30, 2017, to June 30, 2016, amounts and budget estimates, to identify variances greater than 10% from June 30, 2016.

We reported the analysis in Appendix A to this report.

MINIMUM AGREED-UPON PROCEDURES FOR REVENUES

1. We were to use a schedule prepared by the University to compare the value of tickets sold, complimentary tickets provided, and unsold tickets for the reporting period per the schedule to the related revenue reported by the University in the general ledger and Statement and to the related attendance figures. The University's ticket sales schedule totaled \$510 more than the amount reported in the general ledger and the Statement, and the Statement was not adjusted for the \$510. Also, official attendance figures are not maintained by the University. We were also to agree the information on the schedule to the supporting game reconciliation for a random sample of one football, one basketball, and one baseball game. The schedule provided by the University reflected one total for all basketball game ticket sales and one total for all baseball games ticket sales, instead of by individual game.

We were provided ticket sales reconciliations generated by Ticketmaster for the games selected and found exceptions regarding ticket sales revenues and complimentary tickets issued. We recalculated the reconciliations for the games tested. For the Alabama State football game held on November 12, 2016, ticket sales revenue per the game reconciliation did not agree to the related revenue reported in the general ledger, where (\$9,933) less was reported. Management represented that these were unsold consignment tickets that were not refunded back into the Ticketmaster system timely. In addition, 13 less complimentary tickets were reported by Ticketmaster than accounted for as distributed. Management represented this was due in part to tickets being reprinted when the Alabama State game location changed from the Robinson Stadium in Grambling to Independence Stadium in Shreveport.

The University adjusted its Statement to add \$300 for men's basketball and \$300 for women's basketball of ticket sales revenues that had previously been recorded as game guarantee revenues.

2. Based on the University's methodology for allocating student fees to the intercollegiate athletics program, we compared and agreed student fees reported in the Statement to student enrollment. We were to obtain explanations from the

University regarding any variances in excess of 5%. We also recalculated the totals. If the athletic department is reporting that an allocation of student fees should be countable as generated revenues, we were to recalculate the totals of its methodology for supporting that the athletic department is able to count each sport, and tie the calculation to supporting documents. The University does not allocate the student fees to each sport.

We found no exceptions as a result of these procedures and identified no variances that exceeded 5%.

3. We compared the direct institutional support recorded by the University during the reporting period with institutional supporting budget transfers documentation and other corroborative supporting documentation. We recalculated the totals.

We found no exceptions as a result of these procedures.

4. We selected a sample of one away game with a game guarantee contract. We compared and agreed the contractual agreement for the selection to the University's general ledger and/or the Statement. We recalculated the totals.

We found no exceptions as a result of these procedures.

5. We were to obtain and review supporting documentation for each contribution of monies, goods, or services received directly by an intercollegiate athletics program from any affiliated or outside organization, agency, or group of individuals (two or more) that constitute 10% or more in aggregate for the reporting year of all contributions received for intercollegiate athletics during the reporting period, and recalculate the totals.

No individual or outside organizations other than the Grambling University Foundation, Inc. (GUF) and the Grambling University Athletic Foundation (GUAF) contributed more than 10% of the total contributions. The University adjusted its Statement to include contribution revenues totaling \$259,833 and \$93,277 received directly by GUF and GUAF, respectively, that were omitted.

6. We obtained and inspected the agreement related to the University's revenues from postseason bowl participation during the reporting period and gained an understanding of the relevant terms and conditions. We compared and agreed the related revenues to the University's general ledger and the Statement and we recalculated the totals.

We found no exceptions as a result of these procedures.

MINIMUM AGREED-UPON PROCEDURES FOR EXPENSES

1. We selected a sample of 10% of the total student athletes from the listing of University student aid recipients, obtained individual student-account detail for

each selection, and compared total aid in the University's student system to the student detail in the NCAA's Compliance Assistant software (CA). We performed a check of each student selected to ensure their information was reported accurately in the NCAA's CA software using NCAA-specified criteria. We recalculated the totals for each sport and overall.

For two of the 23 student athletes tested, the NCAA's CA Assistant software shows \$10,748 more financial aid awarded than reflected in the students' accounts. University management represented that the software information was not updated when these student athletes ceased participation in their sports. Also, for six of the 23 student athletes tested, the NCAA's CA software shows \$19,672 less financial aid awarded than reflected in the students' accounts. University management represented that summer school aid is not reported in the NCAA CA software. In addition, the University adjusted its Statement to include \$113,669 in student athletic aid, consisting of \$7,057 paid directly by GUAF that was omitted and \$106,612 omitted in error.

2. We obtained from management a list of coaches and support staff/administrative personnel paid by the University and related entities during the reporting period and selected a sample of three coaches' contracts for football and men's and women's basketball and a sample of one support staff/administrative personnel. The following procedures were performed:
 - (a) We compared and agreed the financial terms and conditions of each selection to the related salaries, benefits, and bonuses recorded by the University and related entities in the Statement during the reporting period.
 - (b) We obtained and inspected payroll summary registers for the reporting year for each selection.
 - (c) We compared and agreed related payroll summary registers for each selection to the related salaries, benefits, and bonuses paid by the University and related entities' expense recorded by the University in the Statement during the reporting period.
 - (d) We compared and agreed the totals recorded to the employment contracts executed for the sample selected.
 - (e) We recalculated the totals.

We found no exceptions as a result of these procedures. However, the University adjusted its Statement to include \$80,867 of coaches' salaries and benefits and \$19,500 of staff salaries and benefits paid directly by GUF that were omitted and \$47,287 omitted in error.

3. We obtained and documented an understanding of the University's team travel policies and compared and agreed the University's team travel policies to existing

University and NCAA-related policies. In addition, we obtained the general ledger detail and compared the detail to the total expenses reported. We recalculated the totals.

We found no exceptions as a result of these procedures; however, the University adjusted its Statement for \$125,310 to include \$4,953 of team travel expenses paid by the GUAF that were omitted and to reclassify \$120,357 of team travel costs from bowl expenses.

4. We obtained general ledger detail for the purchase of equipment, uniforms, and supplies and compared the detail to the total expenses reported. We selected a sample of one transaction to validate the existence of the transaction and the accuracy of its recording. We recalculated the totals.

We found no exceptions as a result of these procedures; however, the University adjusted its Statement to remove \$9,769 to correct a Statement compilation error.

5. We obtained the general ledger detail for other operating expenses and transfers to the University and compared the detail to the total expenses reported. We selected a sample of five transactions to validate the existence of the transactions and the accuracy of their recording. We recalculated the totals.

We found no exceptions as a result of these procedures; however, the University adjusted its Statement to include \$244,760 of other operating expenses, consisting of \$159,466 paid directly by GUF that were omitted and \$75,428 paid directly by GUAF that were omitted, and \$9,866 omitted in error.

MINIMUM AGREED-UPON PROCEDURES FOR OTHER REPORTING ITEMS

1. We agreed the total outstanding University debt to supporting documentation and the University's general ledger.

We found no exceptions as a result of these procedures.

2. We agreed the total fair market value of University endowments to supporting documentation, the University's general ledger.

We found no exceptions as a result of these procedures.

3. We obtained a schedule of athletics related capital expenditures made by athletics, the University, and affiliated organizations during the reporting period. We obtained and compared the general ledger detail to the total expenses reported. We selected a sample of one transaction to validate the existence of the transaction and the accuracy of its recording. We recalculated the totals.

The University did not report \$559,800 of capital expenditures made for athletics during the reporting period. This discrepancy was not resolved prior to the report being submitted to the NCAA due to an oversight.

**MINIMUM AGREED-UPON PROCEDURES
FOR NOTES AND DISCLOSURES**

1. We were to obtain from University management a list of contributions of monies, goods, or services received directly by the intercollegiate athletics program from an affiliated or outside organization, agency, or individuals (e.g., contributions by corporate sponsors) that constitute 10% or more of all contributions received for intercollegiate athletics during the reporting period. We were to ensure the source of the funds, goods, and services, as well as the value associated with these items, were properly disclosed in the notes to the Statement; and obtain and review supporting documentation for each such contribution.

The Grambling University Foundation, Inc. and the Grambling University Athletic Foundation contributed monies, goods, or services for or on behalf of the athletic department that exceeded 10% of the total contributions. These contributions were not received directly by the University's athletic department (see note 1 to the Statement).

2. We obtained a description of the University's policies and procedures for acquiring, approving, depreciating, and disposing of intercollegiate athletics-related assets. We ensured that the University's policies and procedures are properly disclosed in the notes to the Statement.

We found no exceptions as a result of these procedures (see note 2 to the Statement).

**MINIMUM AGREED-UPON PROCEDURES FOR
AFFILIATED AND OUTSIDE ORGANIZATIONS**

1. We obtained from University management a listing of all affiliated and outside organizations for the reporting period. We obtained written representations from management that the Grambling University Foundation, Inc. and the Grambling University Athletic Foundation (foundations) are the only outside organizations created for or on behalf of the athletic department.
2. We obtained from management of the University statements for all affiliated and outside organizations and we confirmed revenues and expenses directly with a responsible official of the organization.

We found no exceptions as a result of these procedures.

3. We obtained from University management a summary schedule of revenues and expenses for or on behalf of intercollegiate athletics programs by affiliated and outside organizations not under the accounting control of the University to be included with the agreed-upon procedures report as follows:

	FOOTBALL	MEN'S BASKETBALL	WOMEN'S BASKETBALL	OTHER SPORTS	NON- PROGRAM SPECIFIC	TOTAL
Revenues						
Contributions	\$178,663	\$2,600	\$9,863	\$4,973	\$157,011	\$353,110
Total revenues	178,663	2,600	9,863	4,973	157,011	353,110
Expenses						
Athletic student aid	7,057					7,057
Coaching salaries, benefits, and bonuses paid by the University and related entities	80,867					80,867
Support staff/administrative compensation, benefits, and bonuses paid by the University and related entities					19,500	19,500
Recruiting	2,320		3,519			5,839
Team travel	4,953					4,953
Other operating expenses	83,466	2,600	6,344	4,973	137,511	234,894
Total expenses	178,663	2,600	9,863	4,973	157,011	353,110
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSES	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

We obtained written representations from management as to the fair presentation of the summary schedule.

As previously mentioned above, the University adjusted its Statement to include contributions revenues totaling \$259,833 and \$93,277 received by GUF and GUAF, respectively. In addition, the University adjusted its Statement to include \$353,110 of expenses paid by the foundations that were omitted.

- For all outside organizations that had an independent audit, we obtained the independent auditor's report to identify any significant deficiencies relating to the outside organization's internal controls. We were to make inquiries of management to document any corrective action taken in response to the significant deficiencies.

The financial statements of the foundations were audited by independent certified public accounting firms for the year ended June 30, 2017. The Grambling University Foundation, Inc. audit report is dated September 15, 2017, and includes a report on internal controls with no deficiencies. The Grambling University Athletic Foundation audit report is dated December 28, 2017, and includes a repeat finding involving inadequate segregation of duties where one person handles all the office personnel duties. GUAF responded that it would be impractical to hire more employees and redistribute duties due to lack of funds, and the Board of Directors will continue its close scrutiny.

ADDITIONAL MINIMUM AGREED-UPON PROCEDURES

1. In order for the NCAA to place reliance on the Division I financial reporting for NCAA distribution purposes, the following procedures were performed:

- (a) We compared and agreed the sports sponsored and reported in the NCAA Membership Financial Reporting System to the University's squad lists.

We found no exceptions as a result of these procedures.

- (b) We obtained the University's Sports Sponsorship and Demographics Forms Report for the reporting year and were to validate whether the University's countable sports meet the minimum requirements set forth in Bylaw 20.9.6.3 for the number of contests and the number of participants in each contest that are counted toward meeting the minimum contest requirement. We ensured that the University has properly reported these sports as countable for revenue distribution purposes within the NCAA Membership Financial Reporting System.

The University reported seven actual contests for bowling during the reporting period when the minimum requirement is eight contests. The University represented that scheduling dates limited the number of actual contests allowed. This discrepancy was not resolved prior to the reports being submitted to the NCAA.

- (c) We agreed the total number of student athletes, who during the academic year, received a Pell Grant award and the total value of these Pell Grants reported in the NCAA Membership Financial Reporting System to a report, generated from the University's financial aid records of all student-athlete Pell Grants.

We found no discrepancies as a result of these procedures.

We were not engaged to, and did not, conduct an examination, the objective of which would be the expression of an opinion on the compliance of the accompanying Statement and related notes of the University's Athletic Department or on its compliance with NCAA Bylaw 3.2.4.15 or on the effectiveness of the University Athletic Department's internal control over financial reporting for the year ended June 30, 2017. Accordingly, we do not express such an opinion. 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 the President of the University and is not intended to be, and should not be, used by anyone other than the President. By provisions of State law, this report is a public document, and it has been distributed to appropriate public officials.

Respectfully submitted,

A handwritten signature in blue ink, reading "Daryl G. Purpera".

Daryl G. Purpera, CPA, CFE
Legislative Auditor

WMS:BAC:BH:EFS:aa

GSU NCAA2017

UNAUDITED

Statement A

**ATHLETIC DEPARTMENT
GRAMBLING STATE UNIVERSITY
UNIVERSITY OF LOUISIANA SYSTEM
STATE OF LOUISIANA**

**Statement of Revenues and Expenses
For the Year Ended June 30, 2017**

	FOOTBALL	MEN'S BASKETBALL	WOMEN'S BASKETBALL	OTHER SPORTS	NON- PROGRAM SPECIFIC	TOTAL
REVENUES						
Operating revenues:						
Ticket sales	\$1,359,683	\$7,651	\$6,946	\$2,756		\$1,377,036
Student fees					\$1,050,050	1,050,050
Direct institutional support					2,837,395	2,837,395
Guarantees	575,000	355,500	64,000	24,500		1,019,000
Contributions	178,663	2,600	9,863	4,973	168,511	364,610
NCAA distributions					149,230	149,230
Program, novelty, parking, and concession sales					104,356	104,356
Royalties, licensing, advertisements, and sponsorships					50,461	50,461
Other operating revenue	107,329	18,774	22,743		50,427	199,273
Bowl revenues	702,200					702,200
Total operating revenues	<u>2,922,875</u>	<u>384,525</u>	<u>103,552</u>	<u>32,229</u>	<u>4,410,430</u>	<u>7,853,611</u>
EXPENSES						
Operating expenses:						
Athletic student aid	989,729	207,235	216,423	1,254,466		2,667,853
Guarantees	89,000					89,000
Coaching salaries, benefits, and bonuses paid by the University and related entities	1,079,868	311,874	265,007	501,273		2,158,022
Support staff/administrative compensation, benefits, and bonuses paid by the University and related entities	18,413	6,400		10,450	976,527	1,011,790
Recruiting	34,082		21,481	12,762		68,325
Team travel	655,682	168,834	134,152	448,730		1,407,398
Sports equipment, uniforms, and supplies	230,915	23,980	17,737	185,696	60,223	518,551
Game expenses	51,854	38,600	26,950	32,965		150,369
Spirit groups	211,168					211,168
Athletic facilities debt service, leases, and rental fees	21,487				8,149	29,636
Medical expenses and insurance					255,438	255,438
Memberships and dues		5,000	5,000	11,689	66,100	87,789
Student-athlete meals (non-travel)	67,312			840	11,712	79,864
Other operating expenses	129,190	4,380	11,768	721,716	275,816	1,142,870
Bowl expenses	140,986					140,986
Total operating expenses	<u>3,719,686</u>	<u>766,303</u>	<u>698,518</u>	<u>3,180,587</u>	<u>1,653,965</u>	<u>10,019,059</u>
EXCESS (Deficiency) OF REVENUES OVER (Under) EXPENSES	<u>(\$796,811)</u>	<u>(\$381,778)</u>	<u>(\$594,966)</u>	<u>(\$3,148,358)</u>	<u>\$2,756,465</u>	<u>(\$2,165,448)</u>

NOTES TO THE FINANCIAL STATEMENT

(UNAUDITED)

1. CONTRIBUTIONS

No individual or outside organizations, other than the Grambling University Foundation, Inc. and the Grambling University Athletic Foundation, contributed monies, goods, or services for and on behalf of the athletic department that exceeded 10% of the total contributions included in Statement A. The two above foundations contributed \$259,833 and \$93,277 respectively, totaling \$353,110.

2. CAPITAL ASSETS

Capital assets are reported at cost at the date of acquisition or their estimated fair value at the date of donation. For movable property, the University's capitalization policy includes all items with a unit cost of \$5,000 or more and an estimated useful life greater than one year. Renovations to buildings, infrastructure, and land improvements that significantly increase the value or extend the useful life of the structure are capitalized if they exceed \$100,000. Any infrastructure exceeding \$3 million must be capitalized, but the University does not have any infrastructure that meets that criterion. Routine repairs and maintenance are charged to operating expense in the year in which the expense is incurred.

Depreciation is computed using the straight-line method over the estimated useful life of the assets, generally 40 years for buildings and infrastructure, 20 years for depreciable land improvements, 3 to 10 years for most movable property. All departments within the University follow standardized policies and procedures prescribed by State laws and regulations for acquiring, approving, depreciating, and disposing of capital assets. The University has no debt associated with its athletic department's capital assets.

MAJOR REVENUE AND EXPENSE ANALYSIS

Appendix A

Appendix A includes an analysis of revenue and expense accounts that exceed 10% of total revenues and expenses. A comparison is presented of current-year amounts to prior-year amounts and of current-year amounts to budget estimates.

**ATHLETIC DEPARTMENT
GRAMBLING STATE UNIVERSITY
UNIVERSITY OF LOUISIANA SYSTEM
STATE OF LOUISIANA**

**Major Revenue and Expense Analysis
For the Year Ended June 30, 2017**

Accounts Exceeding 10% Threshold and Variance Greater Than 10%	Fiscal Year 2017	Fiscal Year 2016	Increase/ (Decrease)	Percent Variance	
Operating Revenues per Statement A					
Ticket sales	\$1,377,036	\$1,015,286	\$361,750	35.6%	¹
Direct institutional support	\$2,837,395	\$2,351,200	\$486,195	20.7%	²
Guarantees	\$1,019,000	\$1,136,260	(\$117,260)	(10.3%)	³
Operating Expenses per Statement A					
Support staff/administrative compensation, benefits, and bonuses paid by University and related entities	\$1,011,790	\$914,368	\$97,422	10.7%	⁴
Other operating expenses	\$1,142,870	\$313,194	\$829,676	264.9%	⁵

NOTES:

1. Due to success of the football team, attendance increased for home games, State Fair, and Bayou Classic, thus increasing ticket sales. Also, an additional game was played at year-end, the SWAC Championship, which increased ticket sales.
2. The University was able to transfer more funds to athletics from the Auxiliary funds.
3. Men's basketball, women's basketball, and baseball did not play in as many guarantees games in FY 2017 compared to FY 2016. Also, the Arizona football game guarantee amount was less in FY 2017 compared to the California football game guarantee amount received in FY 2016.
4. Support staff salaries increased due to the additional personnel hired by the Athletic Director during the months February 2017 through June 2017 to fill vacant positions including Assistant AD for Academic Enhancement, Assistant AD for Media Relations, Director of Operations, and Assistant AD for Compliance.
5. A total of \$572,000 was spent in capital outlay for renovating the softball, soccer, and baseball fields. Also, \$131,283 was spent for books and special awards for student athletes from the Athletic Fee fund and \$20,000 was spent on professional services for the NCAA data review audit.

Budget	Actual 2017	Budget 2017	Variance	Percent Variance	
Operating Revenues per Statement A					
Student fees	\$1,050,050	\$1,255,000	(\$204,950)	(16%)	¹
Direct institutional support	\$2,837,395	\$2,353,483	\$483,912	21%	²
Operating Expenses per Statement A					
Athletic student aid	\$2,667,853	\$2,364,202	\$303,651	13%	³
Support staff/administrative compensation, benefits, and bonuses paid by University and related entities	\$1,011,790	\$777,720	\$234,070	30%	⁴
Team travel	\$1,407,398	\$739,006	\$668,392	90%	⁵
Other operating expenses	\$1,142,870	\$78,426	\$1,064,444	1,357%	⁶

**ATHLETIC DEPARTMENT
GRAMBLING STATE UNIVERSITY
UNIVERSITY OF LOUISIANA SYSTEM
STATE OF LOUISIANA**

**Major Revenue and Expense Analysis
For the Year Ended June 30, 2017**

NOTES:

1. The budget was based on projected enrollment of 6,000 students for FY 2017; however, actual enrollment was only 5,300 students.
2. The budget for direct institutional support was based on the amount transferred in FY 2016; however, the University was able to transfer additional funds from Auxiliary to increase the actual transfer in FY 2017.
3. Athletic Student Aid was paid for summer school for several student athletes from various sports in FY 2017 because funds were available through the Athletic Fee fund and Special Assistance fund.
4. As previously mentioned above, support staff salaries increased due to vacant positions being filled during the months February 2017 through June 2017.
5. Travel cost increased compared to the budgeted amount due to increased amount of airfare, bus transportation, and travel party. Also, two additional games (SWAC championship and Celebration Bowl) were played, which increased travel cost for FY 2017.
6. The budget did not include the capital outlay projects, special awards, books, and other support paid by the foundations. Capital outlay projects were not budgeted because they had to be approved by the Student Oversight Committee and University of Louisiana System with the use of funds from the Student Athletic Fee Account.

The budget analysis is presented on University data only.