

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



AGREED-UPON PROCEDURES REPORT  
ISSUED FEBRUARY 6, 2019

**LOUISIANA LEGISLATIVE AUDITOR  
1600 NORTH THIRD STREET  
POST OFFICE BOX 94397  
BATON ROUGE, LOUISIANA 70804-9397**

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

**ASSISTANT LEGISLATIVE AUDITOR**  
**FOR STATE AUDIT SERVICES**  
NICOLE B. EDMONSON, CIA, CGAP, MPA

**DIRECTOR OF FINANCIAL AUDIT**  
ERNEST F. SUMMERVILLE, JR., CPA

Under the provisions of state law, this report is a public document. A copy of this report has been submitted to the Governor, to the Attorney General, and to other public officials as required by state law. A copy of this report is available for public inspection at the Baton Rouge office of the Louisiana Legislative Auditor and at the office of the parish clerk of court.

This document is produced by the Louisiana Legislative Auditor, State of Louisiana, Post Office Box 94397, Baton Rouge, Louisiana 70804-9397 in accordance with Louisiana Revised Statute 24:513. One copy of this public document was produced at an approximate cost of \$0.40. This material was produced in accordance with the standards for state agencies established pursuant to R.S. 43:31. This report is available on the Legislative Auditor's website at [www.la.la.gov](http://www.la.la.gov). When contacting the office, you may refer to Agency ID No. 3394 or Report ID No. 80180144 for additional information.

In compliance with the Americans With Disabilities Act, if you need special assistance relative to this document, or any documents of the Legislative Auditor, please contact Elizabeth Coxe, Chief Administrative Officer, at 225-339-3800.

# TABLE OF CONTENTS

---

	Page
Independent Accountant's Report on the Application of Agreed-Upon Procedures .....	2
<b>Statement</b>	
Financial Statement - Statement of Revenues and Expenses (Unaudited)..... A .....	11
Notes to the Financial Statement (Unaudited) .....	12
<b>Appendix</b>	
Major Revenue and Expense Analysis (Unaudited)..... A .....	13





LOUISIANA LEGISLATIVE AUDITOR  
DARYL G. PURPERA, CPA, CFE

January 14, 2019

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, 2018. 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 the 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 no exceptions as a result of these procedures.

3. We obtained 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 performed procedures to determine the University's adherence to these procedures.

We found no exceptions as a result of these 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 considered necessary for the year ended June 30, 2018.
2. We verified the mathematical accuracy of the amounts on the Statement and compared and agreed the amounts to supporting schedules provided by the University and/or the University's general ledger.

We identified errors in reporting categories and amounts; however, the University made the necessary adjustments to its Statement to correct those errors.

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. However, the University adjusted its Statement to reclassify \$14,000 of receipts from the use of the University's logo as licensing revenues instead of program, novelty, parking, and concession sales revenues reported in error.

4. We compared each major revenue and expense account over 10% of total revenues or expenses for June 30, 2018, to June 30, 2017, amounts and budget estimates, to identify variations greater than 10%.

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. 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. We recalculated the reconciliations for the games tested. We found no exceptions as a result of these procedures

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 settlement report for an away game during the reporting period and agreed the settlement to the University's general ledger and the Statement. We recalculated the totals.

We found no exceptions as a result of these procedures.

5. 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 the Statement. We recalculated the totals.

We found no exceptions as a result of these procedures.

6. 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.

There were no contributions received directly by the University's Athletics Department during the reporting period that constituted 10% or more of all contributions. The University adjusted its Statement to remove \$2,100,250 for football stadium upgrades paid for by the Grambling University Foundation, Inc. (GUF), reported as contribution revenues in error.

7. 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.

We found no exceptions as a result of these procedures.

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 three 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 reclassify \$89,028 of coaches' salaries and benefits and \$21,627 of staff salaries and benefits paid directly by GUF and Grambling University Athletic Foundation (GUAF) to paid by related entities originally reported as paid by a third party 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.

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 two transactions and validated their existence and the accuracy of their recording. We recalculated the totals.

We found no exceptions as a result of these procedures.

5. We obtained the general ledger detail for other operating expenses and compared the detail to the total expenses reported. We selected a sample of three transactions and validated their existence 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 remove capital expenditures totaling \$2,187,950 for football stadium and other sports' field upgrades as per NCAA guidance.

**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 two 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.

**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 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 obtained and reviewed supporting documentation for each such contribution.

There were no contributions received directly by the University's Athletic Department during the reporting period that constituted 10% or more of all contributions (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 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. (GUF), and the Grambling University Athletic Foundation (GUAF) 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:

	Grambling University Foundation, Inc.	Grambling University Athletic Foundation	Total
<b>Revenues</b>			
Contributions	\$267,927	\$123,783	\$391,710
Total revenues	<u>267,927</u>	<u>123,783</u>	<u>391,710</u>
<b>Expenses</b>			
Athletic student aid	24,278	3,088	27,366
Coaching salaries, benefits, and bonuses paid by the University and related entities	89,028		89,028
Support staff/administrative compensation, benefits, and bonuses paid by the University and related entities	15,622	6,005	21,627
Recruiting		6,823	6,823
Team travel	63,905	14,077	77,982
Sports equipment, uniforms, and supplies	68,858	51,350	120,208
Sports camp expenses		1,180	1,180
Athletic facilities debt service, leases, and rental fees		2,000	2,000
Membership and dues	585	1,085	1,670
Student-athlete meals (non-travel)	3,325	9,053	12,378
Other operating expenses	2,326	29,122	31,448
Total expenses	<u>267,927</u>	<u>123,783</u>	<u>391,710</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSES</b>	<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 reclassify \$89,028 of coaches' salaries and benefits and \$21,627 of staff salaries and benefits paid directly by GUF and GUAF to paid by related entities originally reported as paid by a third party in error. The University also reclassified these amounts totaling \$110,655 to contributions originally reported as compensation and benefits provided by a third party in error.

4. For all outside organizations that had an independent audit, we obtained the independent auditor's report to identify any significant deficiencies related to the outside organization's internal control. 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, 2018. The GUF audit report is dated October 31, 2018, and includes a report on internal controls with no deficiencies. The GUAF audit report is dated December 12, 2018, 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. We compared and agreed the sports sponsored and reported in the NCAA Membership Financial Reporting System to the Calculation of Revenue Distribution Equivalencies Report from Compliance Assistant.

We found no exceptions as a result of these procedures.

2. We obtained the University's Sports Sponsorship and Demographics Forms Report for the reporting period and validated that the institution's countable sports reported meet the minimum requirements set forth in Bylaw 20.9.6.3 for the number of contests and participants in each contest that is counted toward meeting the minimum contest requirement. We ensured the University has properly reported these sports as countable for revenue distribution purposes within the NCAA Membership Financial Reporting System.

We found no exceptions as a result of these procedures.

3. 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 Grant-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 University's financial aid records, of all student-athlete Pell Grants.

We found no exceptions as a result of these procedures.

We were not engaged to, and did not, conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the compliance of the accompanying Statement 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, 2018. 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,



Daryl G. Purpera, CPA, CFE  
Legislative Auditor

WMS:BAC:BH:EFS:aa

GSUNCAA2018



**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, 2018**

	FOOTBALL	MEN'S BASKETBALL	WOMEN'S BASKETBALL	OTHER SPORTS	NON- PROGRAM SPECIFIC	TOTAL
<b>REVENUES</b>						
Operating revenues:						
Ticket sales	\$1,609,979	\$10,725	\$11,859	\$1,909		\$1,634,472
Student fees				1,109,750		1,109,750
Direct institutional support					\$4,153,375	4,153,375
Guarantees	345,000	542,000	79,000	21,750		987,750
Contributions	232,047	26,011	39,289	18,589	77,543	393,479
NCAA distributions					98,136	98,136
Program, novelty, parking, and concession sales					160,666	160,666
Royalties, licensing, advertisement, and sponsorships					63,198	63,198
Other operating revenue					(5,217)	(5,217)
Bowl revenues	698,230					698,230
Total operating revenues	<u>2,885,256</u>	<u>578,736</u>	<u>130,148</u>	<u>1,151,998</u>	<u>4,547,701</u>	<u>9,293,839</u>
<b>EXPENSES</b>						
Operating expenses:						
Athletic student aid	953,584	194,692	195,710	1,292,980	29,129	2,666,095
Guarantees		2,000				2,000
Coaching salaries, benefits, and bonuses paid by the University and related entities	975,423	325,646	307,721	575,203		2,183,993
Support staff/administrative compensation, benefits, and bonuses paid by the University and related entities	5,015		500	875	1,201,506	1,207,896
Recruiting	39,149	21,594	21,359	14,195	1,933	98,230
Team travel	594,893	231,387	122,125	503,171		1,451,576
Sports equipment, uniforms, and supplies	214,348	36,994	40,234	186,961	200,666	679,203
Game expenses	43,400	32,075	36,050	27,860	25,000	164,385
Sports camp expenses			1,180			1,180
Spirit groups	261,234					261,234
Athletic facilities debt service, leases, and rental fees	33,065				10,569	43,634
Direct overhead and administrative expenses					60,154	60,154
Medical expenses and insurance					258,805	258,805
Memberships and dues	8,000	3,570	165	3,690	42,833	58,258
Student-athlete meals (non-travel)	57,626	786	1,306	1,159	5,375	66,252
Other operating expenses	112,472	6,925	27,331	34,164	179,705	360,597
Bowl expenses	173,756					173,756
Total operating expenses	<u>3,471,965</u>	<u>855,669</u>	<u>753,681</u>	<u>2,640,258</u>	<u>2,015,675</u>	<u>9,737,248</u>
<b>EXCESS (Deficiency) OF REVENUES OVER (Under) EXPENSES</b>	<u>(\$586,709)</u>	<u>(\$276,933)</u>	<u>(\$623,533)</u>	<u>(\$1,488,260)</u>	<u>\$2,532,026</u>	<u>(\$443,409)</u>





# NOTES TO THE FINANCIAL STATEMENT

## (UNAUDITED)

---

### **1. CONTRIBUTIONS**

No individual contributions were received directly by the University's Athletic Department that exceeded 10% of the total contributions included in Statement A.

### **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

(UNAUDITED)

---

## 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, 2018**

<b>Accounts Exceeding 10% Threshold and Variation Greater Than 10%</b>	<b>Fiscal Year 2018</b>	<b>Fiscal Year 2017</b>	<b>Increase/ (Decrease)</b>	<b>Percent Variance</b>	
<b>Operating Revenues per Statement A</b>					
Ticket Sales	\$1,634,472	\$1,377,036	\$257,436	19%	1
Direct Institutional Support	\$4,153,375	\$2,837,395	\$1,315,980	46%	2
<b>Operating Expenses per Statement A</b>					
Support Staff/Administrative Compensation, Benefits, and Bonuses Paid by the University and Related Entities	\$1,207,896	\$1,011,790	\$196,106	19%	3

**NOTES:**

1. Ticket sales increased in fiscal year (FY) 2018 primarily due to the increase in ticket prices in FY 2018. Season ticket sales increased by \$80,000, State Fair Classic increased by \$30,000, and Bayou Classic by \$23,000.
2. Direct Institutional Support increased in 2018 due to the University's increase in student enrollment which allowed the University to increase the amount transferred from Bookstore, Food Service, and Housing.
3. The support services salary increased due to the increased number of full-time administrative staff that were hired in FY 2018 compared to 2017, which included Business Manager \$80,000, Assistant AD for Media and Marketing \$55,000, Director of Operations \$35,000, and increase in Athletic Director's salary by \$30,000.

<b>Budget</b>	<b>Fiscal Year 2018 - Actual</b>	<b>Fiscal Year 2018 - Budget</b>	<b>Increase/ (Decrease)</b>	<b>Percent Variance</b>	
<b>Operating Revenues per Statement A</b>					
Ticket Sales	\$1,634,472	\$1,842,000	(\$207,528)	(11%)	1
Direct Institutional Support	\$4,153,375	\$2,895,000	\$1,258,375	43%	2
Guarantees	\$987,750	\$890,000	\$97,750	11%	3
<b>Operating Expenses per Statement A</b>					
Athletics Student Aid	\$2,666,095	\$2,374,943	(\$291,152)	(12%)	4
Coaching Salaries, Benefits, and Bonuses Paid by University and Related Entities	\$2,183,993	\$1,824,065	(\$359,928)	(20%)	5
Support Staff/Administrative Compensation, Benefits, and Bonuses Paid by the University and Related Entities	\$1,207,896	\$997,455	(\$210,441)	(21%)	6
Team Travel	\$1,451,576	\$555,647	(\$895,929)	(161%)	7

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

**Major Revenue and Expense Analysis  
For the Year Ended June 30, 2018**

**NOTES:**

1. Ticket sales projections were estimated using the average attendance for the home games.
2. The University was able to transfer more funds to athletics from the Auxiliary funds.
3. There was an increase in number of Men's and Women's Basketball guarantee games that were played in FY 18.
4. The actual athletic student aid exceeded the budget amount due to the number of student athletes who went to summer school. There was an increase in the number of awards given during the fiscal year.
5. The actual amount of coaching salaries and bonuses exceeded the budgeted amount due to bonuses paid to football, men's and women basketball, and soccer coaches.
6. Actual support staff and administrative salaries exceeded the budgeted amount due to increase in tutors hired during the year, and the 2% salary increase not budgeted.
7. Actual team travel exceed the budgeted amount due to increases in bus transportation, airfare for football and men's and women's basketball teams, and travel party sizes. There were two additional road football games (SWAC Championship in Houston and Celebration Bowl in Atlanta) played in FY 18, and the trips were not budgeted.

The budget analysis is presented on University data only.