

ATHLETIC DEPARTMENT GRAMBLING STATE UNIVERSITY

**UNIVERSITY OF LOUISIANA SYSTEM
STATE OF LOUISIANA**

FINANCIAL AUDIT SERVICES

**Agreed-Upon Procedures Report
Issued April 12, 2023**

**LOUISIANA LEGISLATIVE AUDITOR
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April 11, 2023

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

**MR. RICHARD J. GALLOT, 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 3.2.4.17 for the year ended June 30, 2022. 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. Management of the University has acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

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 organization 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 accuracy 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 fiscal year ended June 30, 2022.
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 adjustments needed in reporting categories and amounts and minor errors and omissions; however, the University made the necessary adjustments to its Statement to correct those errors and omissions.

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 greater than 10% of total revenues or expenses for June 30, 2022, to June 30, 2021, 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. Using a schedule prepared by the University, we compared the value of the 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. Official attendance figures are not maintained by the University. We agreed the information on the schedule to the supporting game reconciliations 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 game ticket sales, instead of by individual game.

We were provided ticket sales reconciliations generated by Ticketmaster for the games selected, and we recalculated the reconciliation for the three games tested. We found for the Alabama A&M football game held on October 2, 2021, the general ledger reflected \$702 more ticket sales proceeds than the amount reported by Ticketmaster. Management represented there is not a specific reason for the difference, but could be due to the University offering better ticket options, such as getting seats in the end zone, where the University gets additional revenue for those tickets, but the sales are not reflected in Ticketmaster. In addition, the University moved \$4,933 from men's basketball ticket sales to women's basketball ticket sales to split ticket sales revenues related to admission to both sports held on the same day.

2. We obtained documentation of 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 and we were to obtain explanations from the University regarding any variances in excess of 5%. We recalculated the totals.

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

3. We compared direct institutional support recorded by the University during the reporting period with the 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 selection to the University's general ledger and/or the Statement. We recalculated the totals.

We found no exception as a result of these procedures.

5. We selected a sample of one contractual agreement pertaining to revenues derived from guaranteed contests during the reporting period and compared and agreed to the University's general ledger and/or the Statement. We recalculated the totals.

We found no exceptions as a result of these procedures.

6. We obtained and reviewed 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) not included above (e.g., contributions by corporate sponsors) that constituted 10% or more in the aggregate for the reporting year of all contributions received for intercollegiate athletics during the reporting period. 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 student athletes from a listing of University student aid recipients. The following procedures were performed:
 - (a) We obtained individual student account detail for each selection, and compared total aid in the University's student system to the student's detail in the NCAA's Compliance Assistant (CA) software or the University report that ties directly to the NCAA Membership Financial Reporting System.
 - (b) We performed a check of each student selected to ensure his/her information was reported accurately in the NCAA's CA software using the criteria found in the 2022 NCAA Agreed-Upon Procedures.

(c) We recalculated the totals for each sport and overall for all sports.

We found no exceptions as a result of these procedures.

2. We obtained and inspected a list of coaches and support staff/administrative personnel paid by the University and related entities during the reporting period. We selected a sample of three coaches' contracts for football and men's and women's basketball and a sample of three staff/administrative personnel from the listing. 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 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 any employment contracts executed for the sample selected.

(e) We recalculated the totals.

We found no exceptions as a result of these procedures.

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 to the total expenses reported. We recalculated the totals.

We found no exceptions as a result of these procedures.

4. We obtained the 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 three transactions to validate the existence of the transactions and the accuracy of their recording. We recalculated the totals.

As a result of these procedures, we noted that equipment, uniforms, and supplies included \$37,324 of duplicate expenses and \$47,643 of expenses that were misclassified, resulting in an overstatement of \$84,967. Statement A has been corrected.

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 to validate the existence of the transactions and the accuracy of their recording. We recalculated the totals.

As a result of these procedures, we noted that other operating expenses were understated by \$48,428. Statement A has been corrected.

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 noted a variance of \$10 when comparing supporting documentation for the total outstanding University debt to the amount recorded by the University in the Other Reporting Items section of the NCAA Membership Financial Report. The University did not correct this error. We found no other exceptions as a result of these procedures.

2. We obtained the schedule and general ledger detail of all athletics dedicated endowments maintained by athletics, the University, and affiliated organizations. We agreed the fair market value in the schedule to the supporting documentation.

We noted a variance of \$5,079 when comparing supporting documentation for all athletics dedicated endowments to the amount recorded by the University in the Other Reporting Items section of the NCAA Membership Financial Report. The overstatement was due to the University using the prior year's amount. The University did not correct this error. We found no other exceptions as a result of these procedures.

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

We found no exceptions as a result of these procedures.

4. We obtained a schedule of athletics-related capital expenditures made by athletics, the University, and affiliated organizations during the reporting period. We obtained the general ledger detail and compared the 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 obtained from University management a list of contributions of monies, goods, or services received directly by the intercollegiate athletics program from any affiliated or outside organization, agency, or individuals (e.g., contributions by corporate sponsors) that constituted 10% or more of all contributions received for intercollegiate athletics during the reporting period, and ensured 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.

The Grambling University Foundation is the only outside organization that contributed monies, goods, or services directly to the athletic department that constitutes 10% or more, in the aggregate, of all contributions received for intercollegiate athletics during the reporting period.

We noted the Grambling University Foundation is the only outside organization that provided individual contributions of monies, goods, or services to the athletic department that exceeded 10% of the total 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 within the notes to the Statement.

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

3. We were to obtain from University management the repayment schedules for all outstanding intercollegiate athletics debt maintained by the University during the reporting period. We were informed by management that the University did not maintain any debt related to intercollegiate athletics during the reporting period.

An affiliated organization, the Grambling University Foundation, has a note payable of \$1,246,134 to finance renovation of the University's football stadium. We recalculated the annual maturity of the note payable provided by management and ensured the repayment schedule is properly disclosed within the notes to the Statement (see note 3 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 is the only outside organization created for or on behalf of the athletic department.

We found no exceptions as a result of these procedures.

2. We obtained from management of the University statements for all affiliated and outside organization and confirmed the 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	\$658,042	\$17,047	\$1,264	\$17,432	\$50,828	\$744,613
Total revenues	658,042	17,047	1,264	17,432	50,828	744,613
Expenses						
Coaching salaries, benefits, and bonuses paid by the University and related entities	158,511			8,154		166,665
Recruiting	50,488	10,300	734	2,324	230	64,076
Sports equipment, uniforms, and supplies	9,883		530	85	83	10,581
Athletic facilities debt service, leases, and rental fee	389,153				160	389,313
Memberships and dues		425				425
Student-athlete meals (non-travel)	180	1,441		78	10,319	12,018
Other operating expenses	49,827	4,881		6,791	40,036	101,535
Total expenses	\$658,042	\$17,047	\$1,264	\$17,432	\$50,828	\$744,613
Excess of Revenues over Expenses	NONE	NONE	NONE	NONE	NONE	NONE

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

We noted \$272,279 in contributions and athletic facilities debt service expenses were omitted for football, \$785 in other operating expenses that were omitted for football, and \$180 of contributions and student-athlete meals that were reclassified from men's basketball to football. The summary schedule above has been corrected.

4. For all outside organizations that had an independent audit, we were to obtain 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 Grambling University Foundation has not had an independent audit for the fiscal year ended June 30, 2022, as of February 13, 2023.

ADDITIONAL MINIMUM AGREED-UPON PROCEDURES

1. In order for the NCAA to place reliance on the Division I financial reporting to calculate the NCAA revenue distributions, we performed the following procedures:

- (a) For Grants-in-Aid, 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.

- (b) We compared current-year Grants-in-Aid revenue distribution equivalencies to prior-year reported equivalencies per the Membership Financial Report submission. We were to inquire and document an explanation for any variance greater than +/- 4%.

We found no exceptions as a result of these procedures and did not identify any variances greater than +/- 4%.

- (c) We obtained the University's Sports Sponsorship and Demographics Form submitted to the NCAA for the reporting year. We validated that the countable NCAA sports reported by the University met the minimum requirements, set forth in Bylaw 20.9.6.3, related to the number of contests and the number of participants. Once countable sports were validated, we ensured the University 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. Due to COVID-19 and its impact on institutional sport seasons, the NCAA Strategic Vision and Planning Committee approved a waiver of the minimum sports sponsorship requirements for the 2021-2022 academic year for the men's and women's indoor and outdoor track teams.

- (d) We compared the current-year number of Sports Sponsored to the prior-year reported total per the Membership Financial Report submission. We were to inquire and document an explanation for any variance.

We did not identify any variances from prior year.

- (e) 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 University's financial aid records, of all student-athlete Pell Grants.

We found no exceptions as a result of these procedures.

- (f) We compared the current-year Pell Grants total to the prior-year reported total per the Membership Financial Report submission. We were to inquire and document an explanation for any variance greater than +/- 20 grants.

We found no exceptions as a result of these procedures and did not identify any variances greater than +/- 20 grants.

An agreed-upon procedures engagement involves the practitioner 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. 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 3.2.4.17 or on the effectiveness of the University Athletic Department's internal control over financial reporting for the year ended June 30, 2022. 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 University 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 the President of the University and is not intended to be, and should not be, used by anyone other than this specified party. By provisions of state law, this report is a public document, and it has been distributed to appropriate public officials.

Respectfully submitted,



Michael J. "Mike" Waguespack, CPA
Legislative Auditor

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, 2022**

	FOOTBALL	MEN'S BASKETBALL	WOMEN'S BASKETBALL	OTHER SPORTS	NON- PROGRAM SPECIFIC	TOTAL
REVENUES						
<u>Operating revenues:</u>						
Ticket sales	\$746,297	\$5,917	\$7,775	\$3,203		\$763,192
Student fees					\$1,125,900	1,125,900
Direct institutional support					7,284,894	7,284,894
Guarantees	821,430	465,730	88,499	20,900		1,396,559
Contributions	658,042	17,047	1,264	17,432	56,323	750,108
NCAA distributions					27,761	27,761
Conference distributions (non media and non bowl)					142,360	142,360
Program, novelty, parking, and concession sales					126,519	126,519
Other operating revenue					33,540	33,540
Total operating revenues	<u>2,225,769</u>	<u>488,694</u>	<u>97,538</u>	<u>41,535</u>	<u>8,797,297</u>	<u>11,650,833</u>
EXPENSES						
<u>Operating expenses:</u>						
Athletic student aid	1,165,702	192,874	290,403	1,308,086		2,957,065
Guarantees		2,000		1,500		3,500
Coaching salaries, benefits, and bonuses paid by the University and related entities	1,725,689	318,681	325,129	684,179		3,053,678
Support staff/administrative compensation, benefits, and bonuses paid by the University and related entities					1,324,143	1,324,143
Severance payments	205,814					205,814
Recruiting	107,928	52,861	21,881	16,585	310	199,565
Team travel	538,795	168,654	119,656	536,185		1,363,290
Sports equipment, uniforms, and supplies	332,107	29,835	66,410	302,586	72,137	803,075
Game expenses	43,300	24,525	35,675	45,981		149,481
Spirit groups					240,195	240,195
Athletic facilities debt service, leases, and rental fees	317,542		3,218	1,400	70,186	392,346
Medical expenses and insurance					397,897	397,897
Memberships and dues	40,274	21,019	14,929	27,795		104,017
Student-athlete meals (non-travel)	67,147	1,441	1,000	26,891	47,643	144,122
Other operating expenses	332,545	42,623	12,448	108,833	368,480	864,929
Total operating expenses	<u>4,876,843</u>	<u>854,513</u>	<u>890,749</u>	<u>3,060,021</u>	<u>2,520,991</u>	<u>12,203,117</u>
EXCESS (Deficiency) OF REVENUES OVER (Under) EXPENSES	<u>(\$2,651,074)</u>	<u>(\$365,819)</u>	<u>(\$793,211)</u>	<u>(\$3,018,486)</u>	<u>\$6,276,306</u>	<u>(\$552,284)</u>

NOTES TO THE FINANCIAL STATEMENT

(Unaudited)

1. CONTRIBUTIONS

Individual contributions were received directly by the Athletic Department from the Grambling University Foundation, totaling \$166,665 and \$272,279, 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 was 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, and three 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.

3. DEBT NOTE

The following is a detailed summary of a note payable for the athletic department for the year ended June 30, 2022:

Project	Date of Note Payable	Original Amount	Principal Outstanding at 6/30/2021	Payment	Principal Outstanding at 6/30/2022	Maturity	Interest Rate	Interest Outstanding at 6/30/2022
Football Stadium	9/2/2017	\$2,100,250	\$1,445,849	\$199,715	\$1,246,134	2023	4.95%	\$62,540

On September 2, 2017, the Grambling University Foundation (GUF) obtained a construction permanent note payable with Origin Bank to finance renovation of the University's football stadium. The original amount of the note was \$2,100,250, bearing interest at 4.95%, and maturing March 1, 2023, payable as interest only payments until March 1, 2019, then in annual installments of \$272,279 until maturity, with balloon payment at maturity of balance, secured by certificates of deposit.

The fiscal year 2022 beginning principal balance provided by management of \$1,451,991 was incorrect and should have been \$1,445,849 per supporting documentation. The difference is due to \$6,142 being applied to principal from the last payment made on March 1, 2021. A payment was made on the note during fiscal year 2022 of \$272,279 of which \$199,715 was applied to principal and the remainder was interest; therefore, the outstanding principal of the note at June 30, 2022, was \$1,246,134.

As it relates to future payments, the GUF made an annual payment of \$272,279 on March 1, 2023. Also, on March 1, 2023, the University and Origin Bank agreed to an extension until June 30, 2023, at which time the outstanding balance would be renegotiated.

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, 2022**

Accounts Exceeding 10% Threshold and Variation Greater Than 10%	Fiscal Year 2022	Fiscal Year 2021	Increase/ (Decrease)	Percent Variance	
Operating Revenues per Statement A					
Guarantees	\$1,396,559	\$183,500	\$1,213,059	661%	1
Operating Expenses per Statement A					
Coaching salaries, benefits, and bonuses paid by the University and related entities	\$3,053,678	\$2,188,585	\$865,093	40%	2
Support staff/administrative compensation, benefits, and bonuses paid by the University and related entities	\$1,324,143	\$1,072,512	\$251,631	23%	3
Team travel	\$1,363,290	\$697,140	\$666,150	96%	4
Budget					
	Fiscal Year 2022 - Actual	Fiscal Year 2022 - Budget	Increase/ (Decrease)	Percent Variance	
Student fees	\$1,125,900	\$2,115,712	(\$989,812)	(47%)	5
Direct institutional support	\$7,284,894	\$4,628,218	\$2,656,676	57%	6
Athletic student aid	\$2,957,065	\$3,477,783	(\$520,718)	(15%)	7
Coaching salaries, benefits, and bonuses paid by the University and related entities	\$3,053,678	\$2,198,375	\$855,303	39%	2
Support staff/administrative compensation, benefits, and bonuses paid by the University and related entities	\$1,324,143	\$1,485,312	(\$161,169)	(11%)	8
Team travel	\$1,363,290	\$853,553	\$509,737	60%	4

NOTES:

- Game guarantee revenue for fiscal year 2022 increased due to football having games that generated a guarantee in fiscal year 2022, whereas no such games occurred in fiscal year 2021 due to COVID-19.
- New football coaching staff were hired in January of 2022 and were compensated at a higher rate than their predecessors.
- Support staff received a 3.477% pay increase in fiscal year 2022. In addition, a new Athletic Director and several support staff were hired during fiscal year 2022.
- Team travel increased in fiscal year 2022 because of full schedules played for all sports as compared to fiscal year 2021 when all teams were under a mandatory travel restriction due to COVID-19.
- The University budgeted for an increase in student fees due to planned upgrades for the tennis and track and field facilities using funds accumulated from prior fiscal years.
- The University transferred additional funds to Athletics over the budgeted amount to help reduce the current year deficit.
- Athletic Student Aid was budgeted in fiscal year 2022 based upon an increase to scholarships of \$2,400 per student per year to cover increased cost in housing.
- The University budgeted for a pay increase in compensation for support staff. However, while there was an increase in actual expenses from the prior year, unfilled vacancies and unanticipated turnover resulted in actual expenses being less than the budgeted amount.