

ATHLETIC DEPARTMENT  
MCNEESE STATE UNIVERSITY  
UNIVERSITY OF LOUISIANA SYSTEM  
STATE OF LOUISIANA



AGREED-UPON PROCEDURES REPORT  
ISSUED JANUARY 29, 2020

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LOUISIANA LEGISLATIVE AUDITOR  
DARYL G. PURPERA, CPA, CFE

January 15, 2020

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

**DR. DARYL BURCKEL, PRESIDENT**  
**MCNEESE STATE UNIVERSITY**  
**UNIVERSITY OF LOUISIANA SYSTEM**  
**STATE OF LOUISIANA**  
Lake Charles, Louisiana

We have performed the procedures enumerated below, which were agreed to by you, as President of McNeese 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, 2019. 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 one cash receipt batch sheet of ticket sales and followed it through the University's cash control system to determine adherence to established policies and procedures.
- (b) We selected the two 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 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, 2019.
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 found no exceptions as a result of these procedures.

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, 2019, to June 30, 2018, 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 and to the related attendance figures. We agreed the information on the schedule to the supporting game reconciliation for a random sample of one football, one basketball, and one baseball game. 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. In addition, since the athletic department reported that an allocation of student fees should be countable as generated revenue, we recalculated the totals of its methodology and ensured that the athletic department is able to count each sport. We tied the calculation to supporting documents.

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 noted that direct institutional support was overstated and contributions were understated by \$14,778. Statement A was corrected.

4. We selected a sample of two contractual agreements pertaining to revenues derived from guaranteed contests during the reporting period and compared and agreed each 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) not included above (e.g., contributions by corporate sponsors) that constitutes 10% or more in the aggregate for the reporting year of all contributions received for intercollegiate athletics during the reporting period and recalculate the totals.

No contribution constituted 10% or more of all contributions received for intercollegiate athletics during the reporting period.

6. We compared the NCAA distribution amounts recorded in the revenue and expense reporting during the reporting period to the general ledger detail for NCAA distributions and other corroborative supporting documentation. We recalculated the totals.

We found no exceptions as a result of these procedures.

7. We obtained and inspected agreements related to the university's participation in revenues from royalties, licensing, advertisements, and sponsorships during the reporting period for relevant terms and conditions. We compared and agreed related revenues to the general ledger and/or the Statement. 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 the listing of university student aid recipients and performed the following:
  - 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.
  - 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 2019 NCAA Agreed-Upon Procedures.
  - We recalculated the totals for each sport and overall for all sports.

For three out of 34 students, the equivalency value and grants-in-aid were not calculated accurately based on criteria found in the 2019 NCAA Agreed-Upon 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 all head coaches' contracts for football and men's and women's basketball from the listing and a sample of two staff/administrative personnel and performed the following:
  - 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.



- We obtained and inspected payroll summary registers for the reporting year for each selection.
- 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.
- We compared and agreed the totals recorded to any employment contracts executed for the sample selected.
- We recalculated the totals.

We found no exceptions as a result of these procedures.

3. We obtained documentation 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 to validate the existence of the transactions and the accuracy of their recordings. We recalculated the totals.

We found no exceptions as a result of these procedures.

#### **MINIMUM AGREED-UPON PROCEDURES FOR OTHER REPORTING ITEMS**

1. We obtained the repayment schedules and general ledger detail for all outstanding intercollegiate athletics debt during the reporting period. We recalculated the annual maturities (consisting of principal and interest) provided in the schedules obtained. We agreed the total annual maturities and total outstanding athletic debt to supporting documentation and the University's general ledger, as applicable.

We found no exceptions as a result of these procedures.

2. 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.

3. We were to obtain the schedules and general ledger detail of all athletics dedicated endowments maintained by athletics, the University, and affiliated organizations. We were to agree the fair market value in the schedules to the supporting documentation, and the general ledger.

We obtained the schedules of all athletics dedicated endowments that were generated from the McNeese State University Foundation's general ledger. The endowments are owned and held by the McNeese State University Foundation, a private not-for-profit organization and outside organization. These funds are part of the foundation's total endowment/investments and subject to an outside CPA's audit. We reviewed the Foundation's audit report from the same reporting period and noted no findings related to endowments/investments.

4. 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.

5. 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 recordings. 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 constitutes 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.

We noted the McNeese State University Foundation is the only outside organization that provided contributions of monies, goods, or services directly to the athletic department that exceeded 10% of the total contributions. There were no individual contributions that exceeded 10% of 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 obtained from University management the repayment schedules for all outstanding intercollegiate athletics debt maintained by the University during the

reporting period. We recalculated the annual maturities, agreed annual maturities to supporting documentation and to the University's general ledger, and ensured the repayment schedule is properly disclosed within the notes to the Statement.

We found no exceptions as a result of these procedures (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 McNeese State University Foundation and the Cowboy Club Gaming Account were 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 agreed the amounts reported in the statements to the University's general ledger.

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
<b>Revenues:</b>						
Contributions	\$115,939	\$89,828	\$27,726	\$535,922	\$90,049	\$859,464
Total revenues	115,939	89,828	27,726	535,922	90,049	859,464
<b>Expenses:</b>						
Athletic Student Aid				1,715	5,527	7,242
Recruiting	1,859	16,582	10,535	22,578	1,668	53,222
Team Travel	1,876	783	700	117,605		120,964
Sports Equipment, Uniforms, and Supplies	7,132	12,919	5,538	109,555	2,986	138,130
Game Expenses				12,325		12,325
Fund Raising, Marketing, and Promotion	12,834	24,330		3,200	7,663	48,027
Direct Overhead and Administrative Expenses	25,066	924	595	163,729	9,469	199,783
Medical Expenses and Insurance	17,422			1,805	1,142	20,369
Membership and Dues		1,469	1,220	12,369	982	16,040
Student-Athlete Meals (Non-Travel)	9,402	4,545	1,680	10,907	24,623	51,157
Other Operating Expense	40,348	28,276	7,458	80,134	35,989	192,205
Total expenses	115,939	89,828	27,726	535,922	90,049	859,464
<b>EXCESS OF REVENUES OVER EXPENSES</b>						
	NONE	NONE	NONE	NONE	NONE	NONE

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

- 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 McNeese State University Foundation statements were audited by an independent certified public accountant for the years ended June 30, 2019, and June 30, 2018. The audit report dated November 12, 2019, included no significant deficiencies on the outside organization's internal control.

#### **ADDITIONAL MINIMUM AGREED-UPON PROCEDURES**

- For Grants-in-Aid, we compared and agreed the sports sponsored and reported in the NCAA Membership Financial Reporting System to the University's squad list that supports the equivalency calculations from the institution. We were to inquire about any discrepancies and report the justification.

We found no exceptions as a result of these procedures.

2. 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  $\pm 4\%$ .

We found no exceptions as a result of these procedures and did not identify any variances greater than  $\pm 4\%$ .

3. We obtained the University's Sports Sponsorship and Demographics Forms submitted to the NCAA for the reporting year and validated that the University's countable NCAA sports reported met the minimum requirements set forth in Bylaw 20.9.6.3, for the number of contests and participants. 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.

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

We found no exceptions as a result of these procedures and did not identify any variances in the number of Sports Sponsored.

5. We agreed the total number of Division I 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 out of the University's financial aid records, of all student-athlete Pell Grants.

We found no exceptions as a result of these procedures.

6. We compared current-year Pell Grants total to prior-year reported total per the Membership Financial Report submission. We were to inquire and document an explanation for any variance greater than  $\pm 20$  grants.

We found no exceptions as a result of these procedures and did not identify any variances greater than  $\pm 20$  grants.

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, 2019. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of 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,

A handwritten signature in blue ink that reads "Daryl G. Purpera". The signature is written in a cursive style with a large initial "D".

Daryl G. Purpera, CPA, CFE  
Legislative Auditor

EJB:RJM:BH:EFS:aa

MSUNCAA2019

**UNAUDITED**

**Statement A**

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

**Statement of Revenues and Expenses  
For the Year Ended June 30, 2019**

	FOOTBALL	MEN'S BASKETBALL	WOMEN'S BASKETBALL	OTHER SPORTS	NON- PROGRAM SPECIFIC	TOTAL
<b>REVENUES</b>						
Operating revenues:						
Ticket sales	\$834,789	\$119,091	\$68,471	\$109,659		\$1,132,010
Student fees	396,539	157,813	64,373	105,786		724,511
Direct institutional support	857,548	42,131	366,633	2,717,481	\$1,344,375	5,328,168
Indirect institutional support					203,191	203,191
Indirect institutional support - athletic facilities debt service, lease, and rental fees					434,602	434,602
Guarantees	525,000	445,000	50,000	25,500		1,045,500
Contributions	400,817	279,852	54,773	788,407	109,943	1,633,792
In-kind	16,824	10,144	6,600	14,700	12,848	61,116
Media rights					4,808	4,808
NCAA distributions	67,992	24,000	160,040	585,628	160,535	998,195
Program, novelty, parking, and concession sales	171,528	5,323	1,394	4,597	4,440	187,282
Royalties, licensing, advertisement, and sponsorships	260,666	34,264	76,015	226,163	226,390	823,498
Athletics restricted endowment and investments income					17,406	17,406
Other operating revenue					83,555	83,555
Total operating revenues	<u>3,531,703</u>	<u>1,117,618</u>	<u>848,299</u>	<u>4,577,921</u>	<u>2,602,093</u>	<u>12,677,634</u>
<b>EXPENSES</b>						
Operating expenses:						
Athletic student aid	1,435,560	275,843	305,784	1,948,969	109,577	4,075,733
Guarantees		18,641	8,240	35,036		61,917
Coaching salaries, benefits, and bonuses paid by the University and related entities	857,006	403,915	224,006	870,777		2,355,704
Support staff/administrative compensation, benefits, and bonuses paid by the University and related entities	111,548	38,482	35,163	68,905	1,042,524	1,296,622
Severance payments	63,182	672	5,239	21,808	11,600	102,501
Recruiting	68,594	74,481	29,512	78,634	21,253	272,474
Team travel	399,185	158,549	64,315	779,596	6,181	1,407,826
Sports equipment, uniforms, and supplies	170,724	52,614	31,530	291,396	2,986	549,250
Game expenses	85,895	45,726	35,932	110,567	31,647	309,767
Fundraising, marketing, and promotion	15,608	24,330		3,695	155,655	199,288
Athletic facilities debt service, leases, and rental fees					434,602	434,602
Direct overhead and administrative expenses	83,513	924	595	216,243	15,312	316,587
Indirect institutional support					203,191	203,191
Medical expenses and insurance	17,422	20		4,409	352,624	374,475
Memberships and dues	12,800	5,269	7,870	17,089	29,212	72,240
Student-athlete meals (non-travel)	61,477	20,240	11,862	47,505	39,817	180,901
Other operating expenses	90,532	43,046	13,139	105,976	216,363	469,056
Total operating expenses	<u>3,473,046</u>	<u>1,162,752</u>	<u>773,187</u>	<u>4,600,605</u>	<u>2,672,544</u>	<u>12,682,134</u>
<b>EXCESS (Deficiency) OF REVENUES OVER (Under) EXPENSES</b>	<u>\$58,657</u>	<u>(\$45,134)</u>	<u>\$75,112</u>	<u>(\$22,684)</u>	<u>(\$70,451)</u>	<u>(\$4,500)</u>





# NOTES TO THE FINANCIAL STATEMENT

## (UNAUDITED)

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### **1. CONTRIBUTIONS**

The McNeese State University Foundation is the only individual or outside organization that contributed monies, goods, or services directly to the athletic department that exceeded 10% of the total contributions. None of the individual contributions made directly to the athletic department exceeded 10% of the total contributions.

### **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, 3 to 10 years for most movable property, 3 years for software with an acquisition cost of \$1,000,000 or more, and 3 to 10 years for internally-generated software with development costs of \$1,000,000 or more. 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. BONDS PAYABLE**

The University has the following debt associated with its athletic department's capital assets:

On August 6, 2009, the University entered into a trust indenture with The Bank of New York Mellon Trust Company to obtain financing of the renovation and expansion of the University's athletic field house. Financing of the project is through the issuance of \$6,000,000 University Revenue Bonds, Series 2009. The bonds have a yearly fixed rate of interest at 3.93% and are due in varying installments through 2030.

The following is a detailed summary of bonds payable for the athletic department for the year ended June 30, 2019:

ATHLETIC BONDS PAYABLE SUMMARY

Issue	Date of Issue	Original Issue	Principal Outstanding June 30, 2018	Issued (Redeemed)	Principal Outstanding June 30, 2019	Maturity (Years)	Interest Rates	Interest Outstanding June 30, 2019
University Field House Project – Series 2009	August 6, 2009	\$6,000,000	\$4,135,000	(\$275,000)	\$3,860,000	2030	3.93%	\$891,913

The following is the amortization schedule for the outstanding bonds payable for the athletic department as of June 30, 2019:

<u>Fiscal Year Ending</u>	ATHLETIC BONDS PAYABLE AMORTIZATION		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2020	\$290,000	\$146,000	\$436,000
2021	300,000	134,406	434,406
2022	310,000	122,420	432,420
2023	320,000	110,040	430,040
2024	335,000	97,169	432,169
2025-2029	1,885,000	273,625	2,158,625
2030	420,000	8,253	428,253
Total	<u>\$3,860,000</u>	<u>\$891,913</u>	<u>\$4,751,913</u>

# MAJOR REVENUE AND EXPENSE ANALYSIS

(UNAUDITED)

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## 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.



**UNAUDITED**

**APPENDIX A**

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

**Major Revenue and Expense Analysis  
For the Year Ended June 30, 2019**

<b>Accounts Exceeding 10% Threshold and Variation Greater Than 10%</b>	<b>Fiscal Year 2019</b>	<b>Fiscal Year 2018</b>	<b>Increase/ (Decrease)</b>	<b>Percent Variance</b>	
<b>Operating Revenues per Statement A</b>					
No variations met the 10% variance threshold in the NCAA guidelines, and no explanations are required.					
<b>Operating Expenses per Statement A</b>					
Team travel	\$1,407,826	\$1,063,042	\$344,784	32%	1
	<b>Fiscal Year</b>	<b>Fiscal Year</b>	<b>Increase/</b>	<b>Percent</b>	
<b>Budget</b>	<b>2019 - Actual</b>	<b>2019 - Budget</b>	<b>(Decrease)</b>	<b>Variance</b>	
Contributions	\$1,633,792	\$579,489	\$1,054,303	182%	2
Team travel	\$1,407,826	\$1,216,843	\$190,983	16%	3

**NOTES:**

1. In fiscal year 2019, the football team took two trips that required a chartered plane at a cost of \$223,466, and the baseball team went to playoffs in Nashville and had a chartered plane that cost an extra \$40,000.
2. The University's budgeted amount for contributions represents only amounts that are certain to be received from the Foundation. The majority of the contributions in excess of budget are from the foundation to cover budget overages.
3. The football team had two big trips to Utah and Colorado, and more expenses occurred than budgeted.