

ATHLETIC DEPARTMENT
SOUTHEASTERN LOUISIANA UNIVERSITY
UNIVERSITY OF LOUISIANA SYSTEM
STATE OF LOUISIANA



AGREED-UPON PROCEDURES REPORT
ISSUED FEBRUARY 7, 2018

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LOUISIANA LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

January 12, 2018

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

**DR. JOHN L. CRAIN, PRESIDENT
SOUTHEASTERN LOUISIANA UNIVERSITY
UNIVERSITY OF LOUISIANA SYSTEM
STATE OF LOUISIANA
Hammond, Louisiana**

We have performed the procedures enumerated below, which were agreed to by you, as President of the Southeastern Louisiana 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.

The University set materiality at \$5,000 and the agreed-upon procedures described below were not applied to any transactions that fell under this amount. In addition, procedures were not performed on specific reporting categories that were less than 4% of the total revenues or expenses, unless requested by the University.

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 10 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, 2017.
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 10 operating revenue receipts and a sample of 10 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. 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 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 reconciliations for a random sample of one football, one men's basketball, one women's basketball and one baseball game. We recalculated the reconciliations for the games tested.

We found no exceptions as a result of these procedures.

2. We obtained and documented an understanding 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 obtained explanations from the University regarding any variances in excess of 5%. We also recalculated the totals and the allocation of students fees included as general revenue by the Athletic Department for each sport and tied the calculation to student fee totals.

We found no exceptions as a result of these procedures and identified no variance 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 and recalculated the totals.

We found no exceptions as a result of these procedures.

4. We inquired of management regarding settlement reports for away games during the reporting period. We were informed by management that there were no applicable settlement reports, which derive revenues related to away games, for the University to submit.

5. We selected one football, one men's basketball, one women's basketball, and one baseball contractual agreement pertaining to revenues derived from guaranteed contests during the reporting period. We compared and agreed each selection to the University's general ledger and recalculated the totals.

We found no exceptions as a result of these procedures.

6. We obtained and reviewed the supporting documentation for each contribution of monies, goods or services received directly by an intercollegiate athletic 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. Also, we recalculated the totals.

The Lions Athletic Association, Inc. and the Southeastern Louisiana University Foundation are the outside organizations that contributed monies, goods, or services for or on behalf of the athletic department that exceed 10% of total contributions.

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

We found no exceptions as a result of these procedures.

8. We obtained and inspected agreements related to the University's participation in revenues from royalties, licensing, advertisements, and sponsorships during the reporting period to gain an understanding of the relevant terms and conditions. We compared and agreed related revenue to the general ledger and 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 37 (10%) student athletes from the listing of 367 University student aid recipients. The data was captured by the University through the creation of squad lists for each sponsored sport.
 - (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 Compliance Assistance (CA) software.
 - (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 2017 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 five coaches' contracts of football, men's and women's basketball, and baseball from the listing and a sample of three staff/administrative personnel and perform the following:
 - (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 the detail 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 fundraising, marketing, and promotion 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 and recalculated the totals.

We found no exceptions as a result of these procedures.

MINIMUM AGREED-UPON PROCEDURES FOR OTHER REPORTING ITEMS

1. We inquired management regarding excess transfers to the University and conference realignment expenses and were informed by management that the University did not have any excess transfers and conference realignment expenses for the reporting period.

2. We obtained the repayment schedule for all outstanding intercollegiate athletics debt during the reporting period. The Lions Athletic Association, Inc. has a note payable of \$556,503 related to the scoreboard and new turf for the baseball field. We recalculated the future maturities of the notes payable as presented in the Lions Athletic Association, Inc. audit report.

We found no exceptions as a result of these procedures.

3. We agreed the total outstanding University debt to supporting documentation and the University's audited financial statements and the University's general ledger.

We found no exceptions as a result of these procedures.

4. 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 and the general ledger.

We found no exceptions as a result of these procedures.

5. We agreed the total fair market value of University endowments to supporting documentation, the University's general ledger, and the audited financial statements.

We found no exceptions as a result of these procedures.

6. 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 validated the existence of the three transactions related to capital expenditures during the reporting period and the accuracy of their recording and 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, and ensured the sources 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 Lions Athletic Association, Inc. and the Southeastern Louisiana University Foundation are the only outside organizations 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 inquired of University management regarding repayment schedule for all outstanding intercollegiate athletic 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 Lions Athletic Association, Inc., has a note payable of \$556,503 related to the scoreboard and new turf for the baseball field. We recalculated the future maturities of the notes payable as presented in the Lions Athletic Association, Inc. audit report (see note 3 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 Lions Athletic Association, Inc., the Southeastern Louisiana University Foundation, and the Southeastern Louisiana University Alumni Association, Inc. are the only outside organizations created for or on behalf of the athletic department.

We found no exceptions as a result of these procedures

2. We obtained from University management statements for all affiliated and outside organizations and agreed the amounts reported in the statements to the University's general ledger or, alternatively, 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:

	Lion Athletics Association, Inc.	(A Portion of) Southeastern Louisiana University Foundation	(A Portion of) Southeastern Alumni Association and Related	Total
Revenues				
Contributions	\$599,091	\$298,258	\$5,043	\$902,392
In-kind	200,396			200,396
Media rights	1,670			1,670
Program, novelty, parking, and concession sales	291,056			291,056
Royalties, licensing, advertisements, and sponsorships	888,199			888,199
Sports camp	910			910
Athletic restricted endowments and investments income	320	235,446		235,766
Other	6,538		73,387	79,925
Total revenues	<u>1,988,180</u>	<u>533,704</u>	<u>78,430</u>	<u>2,600,314</u>
Expenses				
Athletic student aid		79,836		79,836
Coaching other compensation and benefits paid by the University and related entities	207,821			207,821
Support staff/administrative salaries, benefits, and bonuses paid by the University and related entities	169,393			169,393
Recruiting	3,116			3,116
Team travel	117			117
Sports equipment, uniforms, and supplies	36,982			36,982
Game expenses	27,751			27,751
Fundraising, marketing, and promotion	684,820		15,510	700,330
Spirit groups	2,500			2,500
Athletic facilities debt service, leases, and rental fees	25,120			25,120
Direct overhead and administrative expenses	37,753			37,753
Medical expenses and insurance	5,000			5,000
Student-athlete meals (non-travel)			1,543	1,543
Other	76,161	137,561		213,722
Total expenses	<u>1,276,534</u>	<u>217,397</u>	<u>17,053</u>	<u>1,510,984</u>
Excess of revenues over expenses	<u>\$711,646</u>	<u>\$316,307</u>	<u>\$61,377</u>	<u>\$1,089,330</u>

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

We found no exceptions as a result of these procedures.

- 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 Lions Athletic Association, Inc. statements were audited by an independent certified public accountant for the year ended June 30, 2017. The audit report dated December 6, 2017, included no significant deficiencies on the outside organization's internal control.

The Southeastern Louisiana University Foundation statements were audited by an independent certified public accountant for the year ended June 30, 2017. The audit report dated November 3, 2017, included no significant deficiencies on the outside organization's internal control.

The Southeastern Louisiana University Alumni Association, Inc. statements were audited by an independent certified public accountant for the year ended June 30, 2017. The audit report dated December 12, 2017, and did not include a report on internal control.

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 inquired about any discrepancies and the justification for those discrepancies.

We found a discrepancy with one student related to the softball squad list. The University explained the NCAA Membership Financial Reporting System counts a student athlete as part of the team if they are on the team as of the first countable contest, while the squad list may have student athletes who may have quit, been cut, or withdrew from the team.

- (b) We obtained the Sports Sponsorship and Demographics Forms Report for the reporting year. We validated that the countable sports reported met 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 were 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.

- (c) 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 one student athlete who did not appear on the report of Student-Athletes Receiving a Particular Fund Code (Pell) who received a Pell Grant

award in Spring 2017. The student athlete was a mid-year transfer to the University.

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 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

LMF:EMS:BQD:EFS:aa

SLU NCAA 2017

UNAUDITED

Statement A

**ATHLETIC DEPARTMENT
SOUTHEASTERN LOUISIANA 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	BASEBALL	OTHER SPORTS	NON- PROGRAM SPECIFIC	TOTAL
REVENUES							
Operating revenues:							
Ticket sales	\$352,094	\$30,203	\$18,437	\$100,164	\$25,583		\$526,481
Student fees	389,831	76,058	84,461	67,409	413,155	\$1,377,855	2,408,769
Direct institutional support	2,288,840	512,033	521,244	349,010	2,505,802	596,522	6,773,451
Less - transfer to institution						(174,370)	(174,370)
Indirect institutional support	4,990	76,493	55,463	6,330	80,699		223,975
Guarantees	385,000	431,200	110,000	23,500	15,500		965,200
Contributions	211,666	37,081	134,782	247,204	176,244	197,670	1,004,647
In-kind	34,796	8,000	13,250	29,655	4,269	110,426	200,396
Media rights						1,670	1,670
NCAA distributions				21,000	5,471	1,140,791	1,167,262
Conference distributions	8,811	520	1,026	3	3,683	78,536	92,579
Program, novelty, parking, and concession sales	4,159	512	403	1,720	1,967	291,233	299,994
Royalties, licensing, advertisements, and sponsorships	19,000	5,000	5,000	4,000	20,950	1,088,163	1,142,113
Sports camp revenues						910	910
Athletics restricted endowment and investment income	150,206	17,944	12,289	21,037	31,360	2,930	235,766
Other operating revenue	11,173	5	2	2,383	5,278	140,284	159,125
Total operating revenues	<u>3,860,566</u>	<u>1,195,049</u>	<u>956,357</u>	<u>873,415</u>	<u>3,289,961</u>	<u>4,852,620</u>	<u>15,027,968</u>
EXPENSES							
Operating expenses:							
Athletic student aid	1,900,607	430,032	361,007	239,246	1,782,284	5,000	4,718,176
Guarantees		26,717	6,000	21,232			53,949
Coaching salaries, benefits, and bonuses paid by the University and related entities	819,169	336,384	290,779	252,914	675,484	4,350	2,379,080
Support staff/administrative compensation, benefits, and bonuses paid by the University and related entities		3,651	5,642	222	1,593	2,070,502	2,081,610
Severance payments	8,231	6,578	10,384	0	17,060	22,027	64,280
Recruiting	64,872	26,159	18,447	21,732	32,299		163,509
Team travel	338,837	147,347	99,398	125,812	320,877	255	1,032,526
Sports equipment, uniforms, and supplies	114,657	39,990	23,348	53,511	136,482	43,040	411,028
Game expenses	88,952	40,500	27,300	49,990	51,202		257,944
Fundraising, marketing, and promotion	97,585	14,244	8,125	33,495	27,342	568,673	749,464
Spirit groups						2,500	2,500
Athletic facilities debt service, leases, and rental fees	12,206	5,790	216	7,276	8,278	30,908	64,674
Direct overhead and administrative expenses	20,126	7,009	5,446	20,479	36,942	191,969	281,971
Indirect institutional support	4,990	76,493	55,463	6,330	80,699		223,975
Medical expenses and insurance	195,514	13,640	4,185	1,702	56,791	97,320	369,152
Memberships and dues	12,000	300	788	0	1,932	34,762	49,782
Student-athlete meals (non-travel)	52,455	4,205	4,492	30	15,760	3,297	80,239
Other operating expenses	130,365	16,010	35,337	39,444	44,936	210,218	476,310
Total operating expenses	<u>3,860,566</u>	<u>1,195,049</u>	<u>956,357</u>	<u>873,415</u>	<u>3,289,961</u>	<u>3,284,821</u>	<u>13,460,169</u>
EXCESS OF REVENUES OVER EXPENSES	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>	<u>\$1,567,799</u>	<u>\$1,567,799</u>

NOTES TO THE FINANCIAL STATEMENT

(UNAUDITED)

1. CONTRIBUTIONS

Individual contributions to the Athletic Department from the Lions Athletic Association, Inc. and the Southeastern Louisiana University Foundation totaling 897,349 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 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. An affiliated organization, the Lions Athletic Association, Inc. has a note payable of \$556,503 related to the scoreboard and new turf for the baseball field.

3. DEBT NOTE

The University did not maintain any debt related to intercollegiate athletics during the reporting period. An affiliated organization, the Lions Athletic Association, Inc., has a note payable of \$556,503 related to the scoreboard and new turf for the baseball field. The schedule presented in the Lions Athletic Association, Inc., audit report is as follows:

<u>Year Ending</u>	<u>Amount</u>
2018	\$71,790
2019	74,525
2020	78,143
2021	81,937
2022	250,108
	<u>\$556,503</u>

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
SOUTHEASTERN LOUISIANA 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				
No variances met the 10% threshold in the NCAA guidelines, and no explanations are required.				
Operating Expenses per Statement A				
Coaching salaries, benefits, and bonuses paid by the University and related entities	\$2,379,080	\$2,634,022	(\$254,942)	(10%) ¹
Support staff/administrative compensation, benefits, and bonuses paid by the University and related entities	\$2,081,610	\$1,871,244	\$210,366	11% ²

Budget

No variances met the 10% threshold in the NCAA guidelines, and no explanations are required.

NOTES:

- ¹ The Athletics Department had a reduction in coaching salaries due to attrition savings resulting from several vacant positions in fiscal year 2017.
- ² The Athletics Department had an increase in compensation for administrative support staff primarily due to restructuring in the training and weight room areas. This restructuring resulted in some pay adjustments associated with changes in positions and duties.