

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



AGREED-UPON PROCEDURES REPORT
ISSUED JULY 13, 2016

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LOUISIANA LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

July 5, 2016

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

**MR. LEON SANDERS, VICE PRESIDENT
FOR FINANCE AND ADMINISTRATION
GRAMBLING STATE UNIVERSITY
UNIVERSITY OF LOUISIANA SYSTEM
STATE OF LOUISIANA**
Grambling, Louisiana

We have performed the procedures enumerated below, which were agreed to by Grambling State University (University), solely to assist the University 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, 2015, and to assist the University in the evaluation of the effectiveness of the University Athletic Department's internal control over financial reporting as of June 30, 2015. University management is responsible for the Statement (unaudited) and related notes (unaudited) and 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 listed below related to specific report categories were not performed if the specific reporting category was less than 0.5% 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 internal audit reports issued during the period relating to the intercollegiate athletics program to identify any significant weaknesses noted.

The internal auditor issued an investigative report titled "Foundation Donated Equipment" dated March 19, 2015, disclosing \$157 of missing foundation funds from the equipment purchase made by the former Associate Vice President for Advance and Economic Development; untimely accountability of the equipment; lack of safeguarding of the equipment; and the unauthorized use of off-campus storage facilities. University management concurred with the internal auditor's findings and recommendations and outlined a plan of corrective action.

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

The University did not have any written procedures.

STATEMENT OF REVENUES AND EXPENSES

GENERAL PROCEDURES

1. We obtained written representations from management as to the fair presentation of the Statement, completeness of required schedules and related financial information, adequacy of controls, compliance with NCAA rules and legislation, completeness of the list of all known affiliated and outside organizations, and other information we considered necessary for the year ended June 30, 2015.

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

We identified errors in reporting categories; however, the University made the necessary adjustments to its Statement to correct those errors, which are specifically identified in the procedures below. Management represented that the errors resulted mainly from a complete turnover in athletic business personnel responsible for compiling the Statement and a change in the athletic department's account code structure.

3. We compared each major revenue and expense account over 10% of total revenues or expenses for June 30, 2015, to June 30, 2014, amounts and budget estimates, to identify variances over the lesser of \$1 million or 10% from June 30, 2015.

We identified significant variances over the lesser of \$1 million or 10% from June 30, 2015, and obtained and documented the University's explanations for the variances. We reported the analysis in Appendix A to this report.

MINIMUM AGREED-UPON PROCEDURES FOR REVENUES

1. We were to use a schedule prepared by the University to compare the value of tickets sold, complimentary tickets provided, and unsold tickets for the reporting period per the schedule to the related revenue reported by the University in the general ledger and Statement, and to the related attendance figures. The University did not provide a complete schedule, and 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 the Alabama State football game, the Southern University men's basketball game, and the Louisiana Tech 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 found exceptions regarding ticket sales revenues and complimentary tickets issued. We recalculated the reconciliations for the games tested. For the Alabama State football game, ticket sale proceeds were \$50 greater than the amount reported in the Statement, and 574 complimentary tickets were issued without supporting signatures of holders. The Statement was not adjusted for the \$50 amount. For the Southern University men's basketball game, 202 complimentary tickets were issued without supporting signatures of holders. Also, the University does not allocate ticket sales revenue for double-header basketball games between both men's and women's basketball sports when the two games are held on the same day and tickets are sold to enter either or both

games. For the Louisiana Tech baseball game, 15 complimentary tickets were issued without supporting signatures of holders.

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 10%. We also recalculated the totals.

We found no exceptions as a result of these procedures and identified no variances that exceeded 10%.

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 were to compare indirect institutional support recorded by the University during the reporting period with expense payments, cost allocation detail, and other corroborative supporting documentation and recalculate the totals.

The University's athletic department did not receive any indirect institutional support revenues during the reporting period.

5. We selected a sample of two away games with game guarantee contracts. We were to include at least one game with a settlement report; however, the University received no settlement reports during the reporting period. We compared and agreed the contractual agreements for 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.

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) not included above (e.g. contributions by corporate sponsors) 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.

The Grambling University Foundation, Inc. and the Grambling University Athletic Foundation contributed monies, goods, or services for or on behalf of the athletic department that exceeded 10% of the total contributions. No contributions were received directly by the University's athletic department.

7. We were to compare the in-kind revenue recorded by the University during the reporting period with a schedule of in-kind donations, and recalculate the totals.

The University's athletic department did not receive any in-kind revenues during the reporting period.

8. We compared the NCAA distributions amounts reported as revenue and expense during the reporting period to the general ledger and other corroborative supporting documentation. We recalculated the totals.

We found no exceptions as a result of these procedures; however, the University adjusted the Statement to reclassify the distributions received as NCAA distributions instead of NCAA/Conference distributions, as per NCAA guidelines.

9. We were to compare and agree the related revenues to the University's general ledger, corroborative supporting documents, and/or Statement based on the relevant terms and conditions of agreements related to the University's conference distributions and participation in revenues from conference tournaments during the reporting period and recalculate the totals.

The University's athletic department did not receive any conference distributions or revenues from conference tournaments during the reporting period as a penalty for forfeiting a football game with Jackson State University in fiscal year 2014.

10. Based on the relevant terms and conditions of agreements related to the University's participation in revenues from royalties, licensing, advertisements, and sponsorships during the reporting period, we compared and agreed the related revenues to the general ledger and the Statement. We recalculated the totals.

We found no exceptions as a result of these procedures.

11. We randomly selected a sample of one operating revenue receipt from each revenue category not previously sampled and agreed to adequate supporting documentation. We recalculated the totals.

We found no exceptions as a result of these procedures.

MINIMUM AGREED-UPON PROCEDURES FOR EXPENSES

1. We randomly 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 allocated from the related aid award letter to the student's account. We performed a check of each student selected to ensure their information was reported accurately in the NCAA's Compliance Assistant software using NCAA specified criteria. We recalculated the totals for each sport and overall.

For one of the 21 student athletes tested, the NCAA's Compliance Assistant software shows \$800 more financial aid award than reflected in the student's signed aid award letter and in the student's account. For another student athlete tested, the software shows \$1,000 less financial aid award than reflected in the student's account; and the aid award letter for the \$1,000 was not signed authorizing the award. Also, the University reported \$53,747 more total student aid in the Statement than reported in the NCAA's Compliance Assistant software. University management represented that the \$53,747 includes \$29,232 of summer school aid, and the remaining \$24,515 difference is unknown. The University's Statement was not adjusted for the \$24,515 amount.

2. We were to obtain and inspect a randomly-selected sample of one visiting institution's contractual agreement that pertains to expenses recorded by the University from guaranteed contests during the reporting period. We were to agree related expenses to the University's general ledger and/or Statement and recalculate the totals.

The guarantee expenses did not exceed 0.5% of total expenses; therefore, these procedures were not performed, per NCAA guidelines.

3. We obtained from management a list of coaches and support staff/administrative personnel paid by the University during the reporting period and examined the contracts for a random sample of one support staff/administrative personnel and all head coaches from football and men's and women's basketball. There were no related entities that paid any athletics salaries or expenses. 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 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 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 reported \$5,659 and \$14,361 more for salaries and benefits for coaches and support staff/administrative personnel, respectively, in the Statement than amounts supported by the University. Also, the University did not provide its

method for allocating benefit expenses between coaches and staff/administrative personnel. The University's Statement was not adjusted for the \$5,659 or \$14,361 amounts.

4. We were to obtain a list prepared by the University and randomly select one athletic employee receiving a severance payment from the University during the reporting period. We were to agree the severance payment to the related termination letter or employment contract and recalculate the totals.

The University had no athletic employees who received a severance payment during the reporting period.

5. We were to compare and agree the University's recruiting expense policies to existing University and NCAA-related policies. We obtained the general ledger detail, compared to the total expenses reported, and recalculated the totals.

The University had no written policies and procedures for recruiting expenses. We found no exceptions when we compared the total expenses reported to the general ledger detail and recalculated the totals.

6. We were to compare and agree the University's team travel policies to existing institutional and NCAA-related policies. We obtained the general ledger detail, compared to the total expenses reported, and recalculated the totals.

The University had no written policies and procedures for team travel. We found no exceptions when we compared the total expenses reported to the general ledger detail and recalculated the totals.

7. We randomly selected a sample of one expense from each expense category not previously sampled and validated existence of the transaction and accuracy of recording. We also obtained the general ledger detail, compared to the total expenses reported, and recalculated the totals.

We found no exceptions as a result of these procedures.

8. For the expense transactions selected above, we compared and agreed to adequate supporting documentation.

Except where previously noted above, 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 athletic department to identify any contribution 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 obtain and review supporting documentation for each such contribution.

The Grambling University Foundation, Inc. and the Grambling University Athletic Foundation contributed monies, goods, or services for or on behalf of the athletic department that exceeded 10% of the total contributions. No contributions were received directly by the University's athletic department.

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.

MINIMUM AGREED-UPON PROCEDURES FOR AFFILIATED AND OUTSIDE ORGANIZATIONS

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

We found no exceptions as a result of these procedures.

- (b) We reconciled the cash disbursements made by the organization for or on behalf of the University's intercollegiate athletic programs or employees to the revenues reported on the University's Statement.

We found no exceptions as a result of these procedures.

- (c) We were to reconcile the direct payments of outside organizations to the University with the revenues reported on the University's Statement, payments.

There were no direct payments by outside organizations to the University.

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 agreed-upon procedures report as follows:

	FOOTBALL	MEN'S BASKETBALL	WOMEN'S BASKETBALL	OTHER SPORTS	NON- PROGRAM SPECIFIC	TOTAL
Revenues						
Contributions	\$57,832	\$6,071	\$3,748	\$5,751	\$28,796	\$102,198
Total revenues	57,832	6,071	3,748	5,751	28,796	102,198
Expenses						
Other operating expenses	57,832	6,071	3,748	5,751	28,796	102,198
Total expenses	57,832	6,071	3,748	5,751	28,796	102,198
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSES	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

We obtained written representation from management as to the fair presentation of the summary schedule. We compared the summary schedule provided by the outside organizations to ensure data is included in the University's Statement.

The University did not provide a breakdown of the foundations' expenses by specific account categories; instead, the expenses for or on behalf intercollegiate athletics programs made by the foundations were reported as other operating expenses in the Statement. Due to lack of support, the amounts could not be adjusted to reflect the proper expense classification.

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, 2015. The Grambling University Foundation, Inc. audit report is dated November 10, 2015, and includes a report on internal controls with no deficiencies. The Grambling University Athletic Foundation audit report is dated December 16, 2015, and includes a repeat finding involving inadequate segregation of duties where one person handles all the office personnel duties. The foundation 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 obtained the squad lists of the University and compared and agreed to the sports sponsored that were reported in the NCAA Membership Financial Reporting System to the squad lists of the institution. We were to inquire about any discrepancies and report the justification.

We found no discrepancies as a result of these procedures.

We were not engaged to, and did not, conduct an examination, the objective of which would be the expression of an opinion on the compliance of the accompanying Statement and related notes of the University's athletic department or on its compliance with NCAA Bylaw 3.2.4.15 or on the effectiveness of the University's athletic department's internal control over financial reporting for the year ended June 30, 2015. 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 vice president for Finance and Administration of the University and is not intended to be and should not be used by anyone other than the vice president for Finance and Administration. 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

KWB:BAC:BH:EFS:aa

GSU NCAA 2015

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

**Statement of Revenues and Expenses
For the Year Ended June 30, 2015**

	FOOTBALL	MEN'S BASKETBALL	WOMEN'S BASKETBALL	OTHER SPORTS	NON- PROGRAM SPECIFIC	TOTAL
REVENUES						
Operating Revenues:						
Ticket sales	\$740,209	\$9,321		\$1,115		\$750,645
Student fees					\$995,291	995,291
Direct institutional support					1,851,200	1,851,200
Guarantees	350,000	603,000	\$151,912	48,500		1,153,412
Contributions	57,832	6,071	3,748	5,751	28,796	102,198
NCAA distributions					365,568	365,568
Program, novelty, parking, and concession sales					94,933	94,933
Royalties, licensing, advertisement, and sponsorships					44,393	44,393
Other operating revenue					9,157	9,157
Total operating revenues	<u>1,148,041</u>	<u>618,392</u>	<u>155,660</u>	<u>55,366</u>	<u>3,389,338</u>	<u>5,366,797</u>
EXPENSES						
Operating Expenses:						
Athletic student aid	774,742	143,419	116,699	827,740		1,862,600
Guarantees		6,000	3,000			9,000
Coaching salaries, benefits, and bonuses paid by the University and related entities	849,388	312,851	294,696	507,761		1,964,696
Support staff/administrative compensation, benefits, and bonuses paid by the University and related entities					931,212	931,212
Recruiting	49,553	8,623	8,151	15,763	691	82,781
Team travel	404,226	134,559	156,430	356,758		1,051,973
Sports equipment, uniforms, and supplies	133,875	17,053	18,488	130,300	47,111	346,827
Game expenses	20,990	29,200	28,350	28,915		107,455
Spirit groups	255,306					255,306
Direct overhead and administrative expenses			4,000	15,930	82,069	101,999
Medical expenses and insurance					266,000	266,000
Memberships and dues		12,500	12,500		37,500	62,500
Other operating expense	153,788	19,685	10,138	17,662	123,747	325,020
Total operating expenses	<u>2,641,868</u>	<u>683,890</u>	<u>652,452</u>	<u>1,900,829</u>	<u>1,488,330</u>	<u>7,367,369</u>
EXCESS (Deficiency) OF REVENUES OVER (Under) EXPENSES	<u>(\$1,493,827)</u>	<u>(\$65,498)</u>	<u>(\$496,792)</u>	<u>(\$1,845,463)</u>	<u>\$1,901,008</u>	<u>(\$2,000,572)</u>

NOTES TO THE FINANCIAL STATEMENT (UNAUDITED)

1. CONTRIBUTIONS

No individual or outside organizations, other than the Grambling University Foundation, Inc. and the Grambling University Athletic Foundation, contributed monies, goods, or services for and on behalf of the athletic department that exceeded 10% of the total contributions included in Statement A. The two above foundations contributed \$18,160 and \$84,038 respectively, totaling \$102,198.

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 established by state laws and regulations for acquiring, approving, depreciating, and disposing of capital assets. The University has no debt associated with its athletic department's capital assets.

MAJOR REVENUE AND EXPENSE ANALYSIS

Appendix A

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

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

Major Revenue and Expense Analysis
For the Year Ended June 30, 2015

Accounts	Fiscal Year 2015	Fiscal Year 2014*	Increase/ (Decrease)	% Variance
10% of Operating Revenues per Statement A	536,679			
Revenue Account Balances Exceeding 10% Threshold				
Ticket sales	750,645	1,044,805	(294,160)	(28.15%)
Student fees	995,291	-	995,291	100.00%
Direct institutional support	1,851,200	2,920,597	(1,069,397)	(36.62%)
Guarantees	1,153,412	1,032,925	120,487	11.66%
10% of Operating Expenses per Statement A	736,736			
Expense Account Balances Exceeding 10% Threshold				
Athletic student aid	1,862,600	1,741,283	121,317	6.97%
Coaching salaries, benefits, and bonuses paid by the University and related entities	1,964,696	1,989,496	(24,800)	(1.25%)
Support staff/administrative compensation, benefits, and bonuses paid by the University and related entities	931,212	1,132,118	(200,906)	(17.75%)
Team travel	1,051,973	945,361	106,612	11.28%
Fiscal Year 2015 - Significant Budget Variances				
Revenue Account Balances Exceeding 10% Threshold				
	Actual	Budget	Variance	% Variance
Ticket sales	750,645	1,141,500	(390,855)	(34.24%)
Student fees	995,291	1,255,000	(259,709)	(20.69%)
Direct institutional support	1,851,200	2,383,285	(532,085)	(22.33%)
Guarantees	1,153,412	1,190,000	(36,588)	(3.07%)
Expense Account Balances Exceeding 10% Threshold				
Athletic student aid	1,862,600	1,898,442	(35,842)	(1.89%)
Coaching salaries, benefits, and bonuses paid by the University and related entities	1,964,696	1,730,922	233,774	13.51%
Support staff/administrative, compensation, benefits, and bonuses paid by the University and related entities	931,212	1,068,477	(137,265)	(12.85%)
Team travel	1,051,973	900,000	151,973	16.89%

Note: The budget analysis is presented based on University data only - Budget information is not available for the foundations.

*Amounts derived from CPA report and additional supporting information from GSU Athletic Department.