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

AGREED-UPON PROCEDURES REPORT
ISSUED FEBRUARY 10, 2016

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

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TABLE OF CONTENTS

LOUISIANA LEGISLATIVE AUDITOR
DARYL G. PURPERA, CPA, CFE

January 14, 2016

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

DR. PHILIP C. WILLIAMS, 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) Constitution 3.2.4.15 for the year ended June 30, 2015, and to assist you in your 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 were not performed on specific reporting categories that are 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 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 internal auditor reports issued during the reporting period relating to the intercollegiate athletics program to identify any significant deficiencies noted.

   No significant deficiencies were noted in the internal audit reports obtained.

4. 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 determined the University's adherence to those procedures.

   We found no exceptions as a result of this procedure.

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 regulations, 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 in the Statement to supporting schedules provided by the University and/or the University's general ledger.

   We found two exceptions as a result of this procedure. An error was made when reporting salaries, which overstated support staff/administrative compensation, benefits, and bonuses by $433; other operating expenses by $38; and understated game expenses by $471. Also, an error was made by failing to include a contribution made by the McNeese State University Foundation, Inc., on behalf of the University Athletics Department resulting in an understatement of direct overhead and administrative expenses of $8,500, game expenses of $1,048, and contributions of $9,548. Statement A was corrected.

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 operating revenue and expense account over 10% of total revenues or expenses for June 30, 2015, to June 30, 2014, amounts and budget estimates. We obtained and documented the University's explanations for any significant variations over the lesser of $1 million or 10% from June 30, 2015. This analysis is included in Appendix A.

MINIMUM AGREED-UPON PROCEDURES FOR REVENUES

1. Using a schedule prepared by the University, we compared the value of the tickets sold, complementary 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 reconciliations for a random sample of one football, one basketball, and one baseball game and 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, compared and agreed student fees reported by the University in the Statement for the reporting period to student enrollment during the same reporting period, and recalculated the totals. In addition, we recalculated the totals of the University's methodology of allocating student fees countable as generated revenue and tied the calculation to supporting documents such as seat manifest, ticket sales reports, and student fee totals.

   We found no exceptions as a result of these procedures.

3. We inquired about direct state or other governmental support recorded by the University during the reporting period with state appropriations, institutional authorizations, and/or other corroborative supporting documentation and were informed by management that the University had no direct state or other governmental support as defined by NCAA guidelines.

4. We compared direct institutional support recorded by the University during the reporting period with state appropriations, institutional authorizations, and/or other corroborative supporting documentation. We recalculated the totals.

   We found no exceptions as a result of this procedure.

5. We inquired about transfers back to the University from the athletic department and were informed by management that there were no transfers back to the University from the athletic department.

6. We compared indirect institutional support recorded by the University during the reporting period with expense payments, cost allocation detail, and other corroborative supporting documentation and recalculated the totals.

   We found no exceptions as a result of this procedure.

7. We selected the away game with the largest game guarantee settlement and agreed the settlement amount to the general ledger and to the contractual agreement. We recalculated the settlement report for the game tested.

   We found no exceptions as a result of this procedure.

8. 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, that constitute 10% or more of all contributions received for intercollegiate athletics during the reporting periods.

   We found no exceptions as a result of this procedure.

9. No procedures were performed for in-kind revenue since the amount was less than 0.5% of total revenue.

10. No procedures were performed for media rights agreement revenue since the amount was less than 0.5% of total revenue.

11. We compared the amounts recorded in the revenue and expense reporting to general ledger detail for the NCAA distributions and other corroborative supporting documents and recalculated the totals.

    We found no exceptions as a result of this procedure.

12. Based on the relevant terms and conditions of agreements related to the University's Conference distributions and participation in revenues from tournaments during the reporting period, we were to compare and agree the related revenues to the University's general ledger, corroborative supporting

documents, and/or the Statement. However, we were informed by management that no Conference distributions or participation in revenues from tournaments were recorded by the University.

13. We compared the amount recorded by the University during the reporting period for program sales, concessions, novelty sales, and parking to the general ledger detail. We randomly selected two operating receipts from this category and agreed the amounts reported to adequate supporting documentation and recalculated the totals.

    We found no exceptions as a result of this procedure.

14. We obtained and inspected all 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 University's general ledger and/or the Statement and recalculated the totals.

    We found an error in the valuation of the courtesy cars that resulted in an understatement of royalties, licensing, advertisement, and sponsorship of $22,400; coaching salaries benefits and bonuses paid by the University of $1,000; support staff/administrative compensation, benefits, and bonuses paid by the University of $120; team travel of $9,500; recruiting of $9,500; and other operating expenses of $2,280. Statement A was corrected.

15. We inquired about sports camp contracts between the University and person(s) conducting the camps or clinics and were informed by management that the University had no sports camps or clinics during the reporting period.

16. No procedures were performed for endowment agreement and investment income since the amount was less than 0.5% of total revenue.

17. No procedures were performed on other operating revenue since the amount was less than 0.5% of total revenue.

MINIMUM AGREED-UPON PROCEDURES FOR EXPENSES

1. We selected a random sample of 20% of 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 accurately entered directly into the NCAA Membership Financial Reporting System. We recalculated the totals for each sport and overall.

    We found no exceptions as a result of this procedure.

2. We inquired about the away game with the largest settlement report received by the University and were informed by management that no away game settlement report expenses were recorded by the University.

3. We obtained and inspected the contractual agreements pertaining to expenses recorded by the University from guaranteed contests during the reporting period. We compared and agreed related amounts expensed by the University during the reporting period to its general ledger and/or the Statement and recalculated the totals.

   We found no exceptions as a result of this procedure.

4. 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 randomly selected two support staff/administrative personnel and all head coaches from football and men's and women's basketball, and performed the following procedures:

   (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.

5. We inquired about coaches and support staff/administrative personnel who were paid by third parties and were informed by management that no salaries were paid by third parties.

6. No procedures were performed for athletic employee severance payments since the amount was less than 0.5% of total expenses.

7. We compared and agreed the University's recruiting expense policies to existing University and NCAA-related policies. We obtained the general ledger detail and

compared it to the total expenses reported. We randomly selected a sample of two recruiting expenses and validated the existence of the transactions and accuracy of recording. We recalculated the totals.

We found no exceptions as a result of this procedure.

8. We compared and agreed the University's team travel policies to existing University and NCAA-related policies. We obtained the general ledger detail and compared it to the total expenses reported. We randomly selected a sample of two team travel expenses and validated the existence of the transactions and accuracy of recording. We recalculated the totals.

   We found no exceptions as a result of this procedure.

9. We obtained the general ledger detail for equipment, uniforms, and supplies and compared it to the total expenses reported. We randomly selected two expense transactions and validated existence of the transactions and accuracy of recording. We recalculated the totals.

   We found no exceptions as a result of this procedure.

10. We obtained a listing of debt service schedules, lease payments, and rental fees for athletics facilities for the reporting year. We compared a sample of facility payments including the top two highest facility payments to additional supporting documentation (e.g. debt financial agreements, leases, rental agreements). We compared amounts recorded to amounts listed in the general ledger detail and recalculated totals.

    We found no exceptions as a result of this procedure.

11. We obtained general ledger detail for each expense category not previously mentioned above and compared it to the respective total expenses recorded. We randomly selected a sample of two expense transactions from each of the categories and validated the existence of the transactions and accuracy of recording. We recalculated the totals.

    We found no exceptions as a result of this procedure.

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 athletic department to identify any individual contributions that constitute more than 10% of the total contributions. We ensured the source of funds and goods and services, as well as the value associated with these items, were properly disclosed.

No individuals or outside organizations other than the McNeese State University Foundation, Inc., contributed monies, goods, or services for or on behalf of the athletic department that exceeded 10% of the total contributions included in Statement A.

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 this procedure.

3. We obtained the repayment schedules for all outstanding intercollegiate athletics debt maintained by the University during the reporting period. We recalculated annual maturities, agreed annual maturities (principal and interest) to supporting documentation and to the University's general ledger. We ensured that the repayment schedule is properly disclosed within the notes to the Statement.

   We found no exceptions as a result of this procedure.

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, Inc. 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 statements for all affiliated and outside organizations and performed the following:

   (a) We agreed the amounts reported in the statements to the University's general ledger.

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

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

   We found no exceptions as a result of these procedures.

3. We obtained from 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	$162,634	$37,165	$49,379	$814,350	$29,152	$1,092,680
Total revenues	162,634	37,165	49,379	814,350	29,152	1,092,680
Expenses:						
Athletic Student Aid	3,966			20,106		24,072
Guarantees				10,211		10,211
Recruiting	7,906	4,712	4,156	30,341	945	48,060
Team travel	3,411	1,534	1,050	63,597		69,592
Equipment, uniforms, and supplies	54,258	501	25,450	254,400	1,371	335,980
Game expenses	6,265	40		3,569		9,874
Fundraising, marketing, and promotion	16,809	1,304	3,107	601	3,175	24,996
Athletic facilities debt service, leases, and rental	2,100					2,100
Direct overhead and admiistrative expenses	10,694	1,368	378	349,168	3,130	364,738
Medical expenses and medical insurance	2,171			666		2,837
Memberships and dues		1,230	660	5,385	1,199	8,474
Other operating expense	55,054	26,476	14,578	76,306	19,332	191,746
Total expenses	162,634	37,165	49,379	814,350	29,152	1,092,680
EXCESS OF REVENUES OVER EXPENSES	NONE	NONE	NONE	NONE	NONE	NONE

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

4. For all affiliated and 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, in order to make inquiries of management, and to document any corrective action taken in response to the significant deficiencies.

   The financial statements of the McNeese State University Foundation, Inc., were audited by an independent certified public accounting firm for the year ended June 30, 2015. The audit report is dated November 4, 2015, and includes no material weaknesses or significant deficiencies on the outside organization's internal control. In addition, the financial statements of Cowboy Facilities, Inc., were audited by an independent certified public accounting firm for the year ended June 30, 2015. The audit report is dated August 24, 2015, and includes no material weaknesses or significant deficiencies on the outside organization's internal control.

ADDITIONAL MINIMUM AGREED-UPON PROCEDURES

1. We obtained the squad lists of the University and compared and agreed the sports sponsored reported in the NCAA Membership Financial Reporting System to the squad lists of the University.

We found no exceptions as a result of this procedure.

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 Constitution 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, 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 president of the University and is not intended to be, and should not be, used by anyone other than the president. By provisions of state law, this report is a public document, and it has been distributed to appropriate public officials.

Respectfully submitted,

Daryl G. Purpera, CPA, CFE
Legislative Auditor

KDD:CR:WG:EFS:aa

MCNEESENCAA2015

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, 2015

REVENUES	FOOTBALL	MEN'S BASKETBALL	WOMEN'S BASKETBALL	OTHER SPORTS	NON-PROGRAM SPECIFIC	TOTAL
Operating Revenues:						
Ticket sales	$842,537	$57,536	$54,702	$83,977		$1,038,752
Student fees	219,745	63,252	50,920	121,135	$163,199	618,251
Direct institutional support	755,060	59,410	352,062	2,262,997	1,313,182	4,742,711
Indirect institutional support					188,418	188,418
Guarantees	415,000	315,000	47,000	2,000		779,000
Contributions	436,700	74,916	131,129	1,046,914	316,757	2,006,416
In-kind	14,400		9,600	4,800	4,800	33,600
Media rights					1,969	1,969
NCAA distributions	48,601	78,130	146,233	319,667	148,165	740,796
Program, novelty, parking, and concession sales	142,932			2,159	19,239	164,330
Royalties, licensing, advertisement, and sponsorships	39,100	8,725	8,225	57,200	740,626	853,876
Athletics restricted endowment and investment income					17	17
Other operating revenue	10,305				10,498	20,803
Total operating revenues	2,924,380	656,969	799,871	3,900,849	2,906,870	11,188,939
EXPENSES						
Operating Expenses:						
Athletics student aid	1,113,973	217,843	258,630	1,670,389	73,207	3,334,042
Guarantees	175,000	20,000	3,936	38,546	5,167	242,649
Coaching salaries, benefits, and bonuses paid by the University and related entities	631,969	226,646	213,489	667,024		1,739,128
Support staff/administrative salaries, benefits, and bonuses paid by the University and related entities	89,999	20,545	28,835	106,472	715,443	961,294
Severance payments	6,812		5,748	2,581	1,321	16,462
Recruiting	67,299	18,652	33,998	91,781	9,652	221,382
Team travel	277,724	87,629	79,857	464,038	6,892	916,140
Sports equipment, uniforms, and supplies	113,266	18,027	32,254	305,293	1,741	470,581
Game expenses	124,656	55,266	54,810	123,040	20,568	378,340
Fundraising, marketing, and promotion	45,079	7,780	9,057	30,871	155,334	248,121
Athletic facilities debt service, leases, and rental fees	14,996				720,221	735,217
Direct overhead and administrative expenses	54,870	1,367	(390)	369,391	39,275	464,513
Indirect facilities and administrative support					188,418	188,418
Medical expenses and medical insurance	2,171		34	666	555,342	558,213
Membership and dues	14,722	2,230	1,385	6,345	56,337	81,019
Other operating expense	180,910	33,809	25,205	102,253	344,000	686,177
Total operating expenses	2,913,446	709,794	746,848	3,978,690	2,892,918	11,241,696
EXCESS (Deficiency) OF REVENUES OVER (Under) EXPENSES	$10,934	($52,825)	$53,023	($77,841)	$13,952	($52,757)

1. CONTRIBUTIONS

No individuals or outside organizations, other than the McNeese State University Foundation, Inc., contributed monies, goods, or services for or on behalf of the athletic department that exceeded 10% of the total contributions included in Statement A.

2. CAPITAL ASSETS

Capital assets are reported at cost at the date of acquisition or their estimated fair value at the date of donation. For movable property, the University's capitalization policy includes all items with a unit cost of $5,000 or more and an estimated useful life greater than one year. Renovations to buildings, infrastructure, and land improvements that significantly increase the value or extend the useful life of the structure are capitalized if they exceed $100,000. Any infrastructure exceeding $3 million must be capitalized, but the University does not have any infrastructure that meets that criterion. Routine repairs and maintenance are charged to operating expense in the year in which the expense 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. BONDS PAYABLE

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

> On April 1, 2005, Cowboy Facilities, Inc., entered into a loan agreement with the Calcasieu Parish Trust Authority to obtain financing of the construction of scoreboard improvements at various athletic locations on the campus of the University. Financing of the project is through issuance of $1,900,000 McNeese State University - Cowboy Facilities, Inc., Scoreboard Project Taxable Revenue Bonds. The bonds have a yearly fixed rate of interest at 6.5% and are due in varying installments through 2015.
>
> 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, 2015:

Issue	Date of Issue	Original Issue	Outstanding June 30, 2014	Issued (Redeemed)	Outstanding June 30, 2015	Maturities	Interest Rates	Interest Outstanding June 30, 2015
Cowboy Facilities, Inc.:								
University Scoreboard Project								
Bonds - Series 2005	April 1, 2005	$1,900,000	$250,000	($250,000)		2015	6.5%	
University Field House Project								
Bonds - Series 2009	August 6, 2009	6,000,000	5,140,000	(240,000)	$4,900,000	2030	3.9%	$1,582,415
Total		$7,900,000	$5,390,000	($490,000)	$4,900,000			$1,582,415

The following is the amortization schedule for the outstanding bonds payable for the athletic department as of June 30, 2015:

Fiscal Year Ending	Principal	Interest	Total
2016	$245,000	$187,756	$432,756
2017	255,000	177,931	432,931
2018	265,000	167,713	432,713
2019	275,000	157,102	432,102
2020	290,000	146,000	436,000
2021-2025	1,615,000	547,744	2,162,744
2026-2030	1,955,000	198,169	2,153,169
Total	$4,900,000	$1,582,415	$6,482,415

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.

Unaudited

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

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

Fiscal Year 2015 to Fiscal Year 2014 - Significant Variances

Accounts	Fiscal Year 2015	Fiscal Year 2014	Increase/ (Decrease)	% Variance
10% of Operating Revenues per Statement A	**1,118,894**			
Revenue Account Balances Exceeding 10% Threshold				
Direct institutional support	4,742,711	4,303,517	439,194	9%
Contributions	2,006,416	1,555,654	450,762	22%
10% of Operating Expenses per Statement A	**1,124,170**			
Expense Account Balances Exceeding 10% Threshold				
Athletics student aid	3,334,042	3,003,509	330,533	10%
Coaching salaries, benefits, and bonuses paid by the University and related entities	1,739,128	1,695,493	43,635	3%

Fiscal Year 2015 - Significant Budget Variances

Accounts	Actual	Budget	Positive/ (Negative)	% Variance
Revenue Account Balances Exceeding 10% Threshold				
No accounts exceed the 10% threshold.				
Expense Account Balances Exceeding 10% Threshold				
Athletics student aid	3,309,970	3,039,448	(270,522)	(8%)
Coaching salaries, benefits, and bonuses paid by the University and related entities	1,739,128	1,618,002	(121,126)	(7%)

NOTE: The budget analysis is presented based on University data only. Budget information is not available for the McNeese State University Foundation.