

**LOUISIANA STATE UNIVERSITY  
ATHLETICS**

**ANALYSIS C-2B1**

**ANALYSIS OF REVENUES AND EXPENDITURES  
FOR THE YEAR ENDED JUNE 30, 2007**

**ANALYSIS C-2E**

	Revenues		Expenditures							Revenues over Expenditures
	Sales & Services	Salaries	Wages	Related Benefits	Supplies & Expenses	Utilities & P & I	Scholarships	Depreciation	Total	
<b>Administration -</b>										
Athletic administration	\$ -	\$ 1,363,472	\$ 345,154	\$ 445,299	\$ 2,250,838	\$ 1,379	\$ 157,998	\$ 7,002	\$ 4,571,142	\$ (4,571,142)
Debt service	-	-	-	-	-	2,557,597	-	-	2,557,597	(2,557,597)
Event management	-	155,923	996,621	118,887	1,098,206	-	-	1,239	2,370,876	(2,370,876)
Facilities management	1,463,105	284,662	1,557,097	399,519	6,802,789	2,523,965	-	211,335	11,779,367	(10,316,262)
Insurance and legal	-	-	-	-	1,808,066	-	-	-	1,808,066	(1,808,066)
Interest on endowed scholarships	337,617	-	-	-	-	-	-	-	-	337,617
Interest on investments	572,747	-	-	-	-	-	-	-	-	572,747
Marketing and promotion	1,361,566	151,082	-	45,793	334,694	-	-	-	531,569	829,997
Miscellaneous	422,072	-	-	-	4,767	-	-	-	4,767	417,305
Net revenue from related activities	7,977,511	-	-	-	-	-	-	-	-	7,977,511
SEC distribution	10,837,829	-	-	-	-	-	-	-	-	10,837,829
Sports information office	196	450,892	150,591	139,046	293,863	-	-	-	1,034,392	(1,034,196)
Ticket office	929,351	303,442	180,218	101,522	1,549,215	-	-	3,120	2,137,517	(1,208,166)
Tradition fund	10,045,199	-	-	-	-	-	-	-	-	10,045,199
Video support	-	108,000	11,549	30,243	124,850	-	-	61,006	335,648	(335,648)
<b>Total administration</b>	<b>33,947,193</b>	<b>2,817,473</b>	<b>3,241,230</b>	<b>1,280,309</b>	<b>14,267,288</b>	<b>5,082,941</b>	<b>157,998</b>	<b>283,702</b>	<b>27,130,941</b>	<b>6,816,252</b>
<b>Team sports -</b>										
Football	25,226,650	2,664,676	282,740	856,601	6,504,586	-	2,295,062	21,847	12,625,512	12,601,138
Basketball - Men's	2,074,515	692,477	51,987	200,139	1,648,306	-	324,508	20,202	2,937,619	(863,104)
Basketball - Women's	523,240	963,855	42,520	287,792	916,378	-	378,972	7,863	2,597,380	(2,074,140)
Baseball	1,847,080	905,293	55,546	147,336	504,631	-	238,913	2,856	1,854,575	(7,495)
Softball	66,014	281,386	-	71,274	235,743	-	317,030	-	905,433	(839,419)
Golf - Men's	-	125,500	-	35,140	95,874	-	88,518	-	345,032	(345,032)
Golf - Women's	-	123,967	-	35,818	126,555	-	111,801	-	398,141	(398,141)
Gymnastics - Women's	52,299	276,040	12,039	70,291	233,690	-	323,087	4,608	919,755	(867,456)
Soccer - Women's	5,441	177,840	100	49,795	297,861	-	362,509	845	888,950	(883,509)
Swimming	-	255,698	-	74,289	309,967	-	578,382	9,004	1,227,340	(1,227,340)
Tennis - Men's	-	151,813	870	42,508	180,456	-	117,124	-	492,771	(492,771)
Tennis - Women's	-	99,500	2,457	27,860	178,140	-	227,213	-	535,170	(535,170)
Track and field	79,564	453,895	11,496	121,829	754,127	-	832,469	14,323	2,188,139	(2,108,575)
Volleyball - Women's	11,715	210,950	-	61,569	279,721	-	363,974	-	916,214	(904,499)
<b>Total team sports</b>	<b>29,886,518</b>	<b>7,382,890</b>	<b>459,755</b>	<b>2,082,241</b>	<b>12,266,035</b>	<b>-</b>	<b>6,559,562</b>	<b>81,548</b>	<b>28,832,031</b>	<b>1,054,487</b>
<b>Team support -</b>										
Band	-	204,288	37,699	54,533	378,322	-	68,600	1,345	744,787	(744,787)
Spirit squad	10,865	26,500	15,758	8,472	97,807	-	46,700	-	195,237	(184,372)
Equipment rooms	-	141,113	280	39,533	136,472	-	-	10,443	327,841	(327,841)
Training rooms	-	474,802	3,541	133,207	458,675	-	198,008	5,201	1,273,434	(1,273,434)
Weight rooms	-	349,150	20,491	99,285	191,593	-	-	9,448	669,967	(669,967)
<b>Total team support</b>	<b>10,865</b>	<b>1,195,853</b>	<b>77,769</b>	<b>335,030</b>	<b>1,262,869</b>	<b>-</b>	<b>313,308</b>	<b>26,437</b>	<b>3,211,266</b>	<b>(3,200,401)</b>
<b>Total prior to nonrecurring items</b>	<b>63,844,576</b>	<b>11,396,216</b>	<b>3,778,754</b>	<b>3,697,580</b>	<b>27,796,192</b>	<b>5,082,941</b>	<b>7,030,868</b>	<b>391,687</b>	<b>59,174,238</b>	<b>4,670,338</b>

## ANALYSIS C-2B1

**LOUISIANA STATE UNIVERSITY  
ATHLETICS**  
**ANALYSIS OF REVENUES AND EXPENDITURES  
FOR THE YEAR ENDED JUNE 30, 2007**

## ANALYSIS C-2B

	Revenues	Expenditures							Revenues over Expenditures	
	Sales & Services	Salaries	Wages	Related Benefits	Supplies & Expenses	Utilities & P & I	Scholarships	Depreciation		Total
Nonrecurring items -										
Hosted events --										
Baseball	3,455	-	-	160	222	-	-	-	382	3,073
Softball	-	450	270	147	(161)	-	-	-	706	(706)
Golf - Women's	-	-	-	-	22,804	-	-	-	22,804	(22,804)
Tennis - Men's	894	-	1,794	137	2,085	-	-	-	4,016	(3,122)
Total hosted events	4,349	450	2,064	444	24,950	-	-	-	27,908	(23,559)
Post season activity --										
Football	1,702,460	592,206	-	165,818	816,151	-	-	-	1,574,175	128,285
Basketball - Men's	38,740	-	-	-	94,391	-	-	-	94,391	(55,651)
Basketball - Women's	(7,333)	-	-	-	113,247	-	-	-	113,247	(120,580)
Baseball	5,550	-	-	-	137	-	-	-	137	5,413
Softball	-	-	-	-	46,207	-	-	-	46,207	(46,207)
Golf - Men's	-	-	-	-	5,062	-	-	-	5,062	(5,062)
Golf - Women's	-	-	-	-	3,570	-	-	-	3,570	(3,570)
Gymnastics - Women's	-	-	-	-	93,159	-	-	-	93,159	(93,159)
Soccer - Women's	-	-	-	-	175	-	-	-	175	(175)
Swimming	-	-	-	-	101,884	-	-	-	101,884	(101,884)
Tennis - Men's	-	-	-	-	23,655	-	-	-	23,655	(23,655)
Tennis - Women's	-	-	-	-	26,623	-	-	-	26,623	(26,623)
Track and field	-	-	-	-	251,811	-	-	-	251,811	(251,811)
Volleyball - Women's	-	-	-	-	14,264	-	-	-	14,264	(14,264)
Total post season activity	1,739,417	592,206	-	165,818	1,590,336	-	-	-	2,348,360	(608,943)
Total nonrecurring items	1,743,766	592,656	2,064	166,262	1,615,286	-	-	-	2,376,268	(632,502)
Total	\$ 65,588,342	\$ 11,988,872	\$ 3,780,818	\$ 3,863,842	\$ 29,411,478	\$ 5,082,941	\$ 7,030,868	\$ 391,687	\$ 61,550,506	\$ 4,037,836

LOUISIANA STATE UNIVERSITY  
ATHLETICS

ANALYSIS C-2B1

NET REVENUES OF OTHER ATHLETIC-RELATED ACTIVITIES  
AS OF JUNE 30, 2007

ANALYSIS C-2B1

	Revenues		Expenditures						Revenues over Expenditures	
	Sales & Services	Cost of Goods Sold	Salaries	Wages	Related Benefits	Supplies & Expenses	Scholarships	Depreciation		Total
Tiger gift center	\$ 1,240,738	\$ 543,075	\$ 84,124	\$ 124,115	\$ 42,221	\$ 94,814	\$ -	\$ 9,861	\$ 898,210	\$ 342,528
Concessions	1,837,927	-	-	-	-	7,644	-	2,699	10,343	1,827,584
Electronic media	5,984,306	-	248,482	3,000	69,804	(144,379)	-	-	176,907	5,807,399
Total	<u>\$ 9,062,971</u>	<u>\$ 543,075</u>	<u>\$ 332,606</u>	<u>\$ 127,115</u>	<u>\$ 112,025</u>	<u>\$ (41,921)</u>	<u>\$ -</u>	<u>\$ 12,560</u>	<u>\$ 1,085,460</u>	<u>\$ 7,977,511</u>

**LOUISIANA STATE UNIVERSITY  
ATHLETICS**

**ANALYSIS C-2B1**

**STATEMENT OF NET ASSETS  
JUNE 30, 2007**

**ANALYSIS C-2B1**

Assets:

Cash and investments	\$ 25,280,879
Accounts receivable	2,253,744
Inventories	515,276
Deferred charges and prepaid expenses	528,369
Total assets	<u>28,578,268</u>

Liabilities:

Accounts payable	380,784
Deferred revenue	22,000,536
Total liabilities	<u>22,381,320</u>

Net assets	<u>\$ 6,196,948</u>
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**ANALYSIS OF CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED JUNE 30, 2007**

Fund balances:

Operating fund balance -	
Balance at July 1	\$ 3,374,218
Revenues over/(under) expenditures	4,037,836
Net transfers (to)/from unexpended plant fund	(2,200,000)
Transfers to restricted fund	(717,000)
Total operating fund balance	<u>4,495,054</u>

Equipment renewals and replacements -

Balance at July 1	1,616,370
Depreciation charges transferred	404,247
Equipment purchases	(318,723)
Total equipment r&r fund balance	<u>1,701,894</u>

Total fund balances	<u>\$ 6,196,948</u>
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