

**LOUISIANA STATE UNIVERSITY
ATHLETICS**

ANALYSIS C-2B1

**ANALYSIS OF REVENUES AND EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 2008**

ANALYSIS C-2B1

	Revenues		Expenditures							Revenues over Expenditures	
	Sales & Services		Salaries	Wages	Related Benefits	Supplies & Expenses	Utilities & P & I	Scholarships	Depreciation		Total
Administration -											
Athletic administration	\$ -		\$ 1,715,143	\$ 359,525	\$ 556,923	\$ 2,497,605	\$ -	\$ 112,476	\$ 7,002	\$ 5,248,674	\$ (5,248,674)
Debt service	-		-	-	-	-	3,995,179	-	-	3,995,179	(3,995,179)
Event management	-		140,620	1,041,531	120,664	1,144,524	-	-	1,239	2,448,578	(2,448,578)
Facilities management	345,985		403,521	1,782,376	489,286	7,187,803	2,626,559	-	205,212	12,694,757	(12,348,772)
Insurance and legal	-		-	-	-	1,434,448	-	-	-	1,434,448	(1,434,448)
Interest on endowed scholarships	388,591		-	-	-	-	-	-	-	-	388,591
Interest on investments	788,050		-	-	-	-	-	-	-	-	788,050
Marketing and promotion	2,294,271		137,167	1,337	39,579	329,291	-	-	1,677	509,051	1,785,220
Miscellaneous	247,585		-	-	-	2,246	-	-	-	2,246	245,339
Net revenue from related activities	8,781,475		-	-	-	-	-	-	-	-	8,781,475
SEC distribution	11,763,540		-	-	-	-	-	-	-	-	11,763,540
Sports information office	18,623		442,764	143,520	152,285	306,278	-	-	-	1,044,847	(1,026,224)
Ticket office	1,155,854		339,000	201,689	117,882	1,917,387	-	-	1,700	2,577,658	(1,421,804)
Tradition fund	13,128,347		-	-	-	-	-	-	-	-	13,128,347
Video support	-		116,500	20,097	34,368	117,849	-	-	59,280	348,094	(348,094)
Total administration	38,912,321		3,294,715	3,550,075	1,510,987	14,937,431	6,621,738	112,476	276,110	30,303,532	8,608,789
Team sports -											
Football	27,190,761		2,929,870	250,953	845,157	6,913,547	-	2,486,918	22,258	13,448,703	13,742,058
Basketball - Men's	1,766,811		988,952	49,586	306,870	1,757,890	-	369,352	30,880	3,503,530	(1,736,719)
Basketball - Women's	443,011		881,285	53,439	231,156	958,559	-	412,461	8,550	2,545,450	(2,102,439)
Baseball	1,764,216		802,322	57,059	127,512	575,002	-	303,091	1,886	1,866,872	(102,656)
Softball	53,647		309,168	804	81,826	423,067	-	334,583	-	1,149,448	(1,095,801)
Golf - Men's	-		142,543	-	44,953	96,388	-	95,193	-	379,077	(379,077)
Golf - Women's	-		138,549	-	37,227	119,439	-	143,048	-	438,263	(438,263)
Gymnastics - Women's	26,831		275,553	9,276	81,311	266,994	-	301,277	8,105	942,516	(915,685)
Soccer - Women's	5,546		191,840	804	56,654	273,460	-	414,142	5,915	942,815	(937,269)
Swimming	-		264,651	804	81,334	400,820	-	589,871	8,124	1,345,604	(1,345,604)
Tennis - Men's	-		155,480	-	45,867	186,015	-	128,060	-	515,422	(515,422)
Tennis - Women's	-		112,320	4,726	33,134	220,017	-	171,414	-	541,611	(541,611)
Track and field	33,057		561,758	13,483	171,201	940,107	-	864,881	22,577	2,574,007	(2,540,950)
Volleyball - Women's	8,673		208,263	352	61,449	290,900	-	369,952	558	931,474	(922,801)
Total team sports	31,292,553		7,962,554	441,286	2,205,651	13,422,205	-	6,984,243	108,853	31,124,792	167,761
Team support -											
Band	-		214,185	37,242	59,098	435,379	-	66,990	1,345	814,239	(814,239)
Spirit squad	6,426		30,750	16,011	10,296	106,914	-	54,550	-	218,521	(212,095)
Equipment rooms	-		158,500	-	46,758	155,925	-	-	10,637	371,820	(371,820)
Training rooms	-		513,600	4,687	151,871	527,254	-	215,336	3,205	1,415,953	(1,415,953)
Weight rooms	-		391,022	3,302	124,152	152,785	-	-	2,740	674,001	(674,001)
Total team support	6,426		1,308,057	61,242	392,175	1,378,257	-	336,876	17,927	3,494,534	(3,488,108)
Total prior to nonrecurring items	70,211,300		12,565,326	4,052,603	4,108,813	29,737,893	6,621,738	7,433,595	402,890	64,922,858	5,288,442

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FOR THE YEAR ENDED JUNE 30, 2008**

ANALYSIS C-2B1

	Revenues		Expenditures							Revenues over Expenditures
	Sales & Services	Salaries	Wages	Related Benefits	Supplies & Expenses	Utilities & P & I	Scholarships	Depreciation	Total	
Nonrecurring items -										
Hosted events --										
Basketball - Women's	66,760	2,325	-	686	95,863	-	-	-	98,874	(32,114)
Baseball	201,858	3,230	45,444	2,212	72,312	-	-	-	123,198	78,660
Softball	45,085	405	13,367	568	34,147	-	-	-	48,487	(3,402)
Golf - Women's	-	-	-	-	(23,224)	-	-	-	(23,224)	23,224
Gymnastics - Women's	12,830	-	940	72	20,969	-	-	-	21,981	(9,151)
Total hosted events	326,533	5,960	59,751	3,538	200,067	-	-	-	269,316	57,217
Post season activity --										
Football	2,105,750	1,282,121	-	236,567	1,286,501	-	-	-	2,805,189	(699,439)
Basketball - Men's	(500)	-	-	-	141,161	-	-	-	141,161	(141,661)
Basketball - Women's	2,486	-	-	-	111,830	-	-	-	111,830	(109,344)
Baseball	(18,297)	-	-	-	(4,619)	-	-	-	(4,619)	(13,678)
Softball	-	-	-	-	2,000	-	-	-	2,000	(2,000)
Golf - Men's	-	-	-	-	16,672	-	-	-	16,672	(16,672)
Golf - Women's	-	-	-	-	22,228	-	-	-	22,228	(22,228)
Gymnastics - Women's	12	-	-	-	36,031	-	-	-	36,031	(36,019)
Soccer - Women's	-	-	-	-	19,922	-	-	-	19,922	(19,922)
Swimming	-	-	-	-	50,669	-	-	-	50,669	(50,669)
Tennis - Men's	-	-	-	-	29,391	-	-	-	29,391	(29,391)
Tennis - Women's	-	-	-	-	22,738	-	-	-	22,738	(22,738)
Track and field	-	-	-	-	308,788	-	-	-	308,788	(308,788)
Volleyball - Women's	-	-	-	-	5,368	-	-	-	5,368	(5,368)
Total post season activity	2,089,451	1,282,121	-	236,567	2,048,680	-	-	-	3,567,368	(1,477,917)
Total nonrecurring items	<u>2,415,984</u>	<u>1,288,081</u>	<u>59,751</u>	<u>240,105</u>	<u>2,248,747</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,836,684</u>	<u>(1,420,700)</u>
Total	<u>\$ 72,627,284</u>	<u>\$13,853,407</u>	<u>\$4,112,354</u>	<u>\$ 4,348,918</u>	<u>\$ 31,986,640</u>	<u>\$ 6,621,738</u>	<u>\$ 7,433,595</u>	<u>\$402,890</u>	<u>\$68,759,542</u>	<u>\$ 3,867,742</u>

LOUISIANA STATE UNIVERSITY
ATHLETICS

ANALYSIS C-2B1

NET REVENUES OF OTHER ATHLETIC-RELATED ACTIVITIES
AS OF JUNE 30, 2008

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	\$ 1,787,795	\$ 888,466	\$ 92,226	\$ 144,789	\$ 48,516	\$ 88,815	\$ -	\$ 13,527	\$ 1,276,339	\$ 511,456
Concessions	1,452,823	-	-	-	-	4,794	-	2,257	7,051	1,445,772
Electronic media	6,841,868	-	199,050	3,900	59,018	(244,347)	-	-	17,621	6,824,247
Total	\$ 10,082,486	\$ 888,466	\$ 291,276	\$ 148,689	\$ 107,534	\$ (150,738)	\$ -	\$ 15,784	\$ 1,301,011	\$ 8,781,475

**LOUISIANA STATE UNIVERSITY
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ANALYSIS C-2B1

**STATEMENT OF NET ASSETS
JUNE 30, 2008**

ANALYSIS C-2B1

Assets:

Cash and investments	\$ 34,974,003
Accounts receivable	668,265
Inventories	455,638
Deferred charges and prepaid expenses	505,405
Total assets	<u>36,603,311</u>

Liabilities:

Accounts payable	827,119
Deferred revenue	27,262,815
Total liabilities	<u>28,089,934</u>

Net assets	<u>\$ 8,513,377</u>
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**ANALYSIS OF CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2008**

Fund balances:

Operating fund balance -	
Balance at July 1	\$ 4,495,054
Revenues over/(under) expenditures	3,867,742
Net transfers (to)/from plant fund	(1,232,257)
Transfers to restricted fund	(217,000)
Total operating fund balance	<u>6,913,539</u>

Equipment renewals and replacements -

Balance at July 1	1,701,894
Depreciation charges transferred	418,674
Equipment purchases	(520,730)
Total equipment r&r fund balance	<u>1,599,838</u>

Total fund balances	<u>\$ 8,513,377</u>
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