

**LOUISIANA STATE UNIVERSITY
ATHLETICS**

ANALYSIS C-2B1

**ANALYSIS OF REVENUES AND EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 2006**

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	\$ -	\$ 1,374,938	\$ 330,902	\$ 457,794	\$2,110,216	\$ -	\$ 156,777	\$ 5,551	\$4,436,178	\$(4,436,178)
Debt service	-	-	-	-	-	1,907,930	-	-	1,907,930	(1,907,930)
Event management	1,874,589	157,159	1,063,870	121,648	1,092,272	-	-	1,239	2,436,188	(561,599)
Facilities management	2,120,972	289,883	1,463,278	359,923	6,517,675	2,589,690	-	176,432	11,396,881	(9,275,909)
Insurance and legal	-	-	-	-	1,025,960	-	-	-	1,025,960	(1,025,960)
Interest on endowed scholarships	288,516	-	-	-	-	-	-	-	-	288,516
Interest on investments	393,477	-	-	-	-	-	-	-	-	393,477
Marketing and promotion	997,157	125,100	5,888	34,590	243,717	-	-	1,325	410,620	586,537
Miscellaneous	372,456	-	-	-	4,454	-	-	-	4,454	368,002
Net revenue from related activities	5,560,979	-	-	-	-	-	-	-	-	5,560,979
SEC distribution	10,636,026	-	-	-	-	-	-	-	-	10,636,026
Sports information office	1,261	406,707	141,383	121,848	277,194	-	-	-	947,132	(945,871)
Ticket office	864,193	276,595	211,277	95,419	1,322,710	-	-	16,357	1,922,358	(1,058,165)
Tradition fund	9,329,253	-	-	-	-	-	-	-	-	9,329,253
Video support	-	102,000	15,996	27,086	108,929	-	-	137,880	391,891	(391,891)
Total administration	32,438,879	2,732,382	3,232,594	1,218,308	12,703,127	4,497,620	156,777	338,784	24,879,592	7,559,287
Team sports -										
Football	19,648,437	2,587,371	290,591	714,563	5,427,808	-	2,222,608	14,374	11,257,315	8,391,122
Basketball - Men's	1,951,581	714,605	38,980	192,354	1,265,068	-	328,001	18,961	2,557,969	(606,388)
Basketball - Women's	559,933	693,123	44,809	179,590	726,979	-	373,823	5,080	2,023,404	(1,463,471)
Baseball	1,794,905	437,000	44,593	96,052	340,072	-	255,085	7,857	1,180,659	614,246
Softball	69,708	258,910	-	60,760	233,922	-	303,649	-	857,241	(787,533)
Golf - Men's	5,000	84,024	2,184	28,418	90,632	-	76,583	-	281,841	(276,841)
Golf - Women's	-	115,946	1,620	29,525	86,306	-	127,378	-	360,775	(360,775)
Gymnastics - Women's	28,640	236,926	20,360	67,332	215,581	-	307,393	4,608	852,200	(823,560)
Soccer - Women's	2,083	166,155	-	44,031	265,478	-	323,503	845	800,012	(797,929)
Swimming	1,950	248,400	-	67,123	198,384	-	518,737	9,004	1,041,648	(1,039,698)
Tennis - Men's	-	122,000	630	32,330	149,641	-	127,825	-	432,426	(432,426)
Tennis - Women's	-	97,235	11,633	32,431	138,928	-	199,403	-	479,630	(479,630)
Track and field	66,982	410,703	10,750	107,476	669,743	-	803,246	9,636	2,011,554	(1,944,572)
Volleyball - Women's	1,823	173,586	12,205	50,214	251,895	-	318,174	-	806,074	(804,251)
Total team sports	24,131,042	6,345,984	478,355	1,702,199	10,060,437	-	6,285,408	70,365	24,942,748	(811,706)
Team support -										
Band	-	187,333	45,223	48,332	392,429	-	64,775	1,345	739,437	(739,437)
Spirit squad	10,630	19,411	13,417	6,170	95,562	-	51,000	-	185,560	(174,930)
Equipment rooms	-	129,895	10,367	41,574	176,594	-	-	18,901	377,331	(377,331)
Training rooms	-	443,700	-	120,744	484,922	-	173,854	3,681	1,226,901	(1,226,901)
Weight rooms	-	274,780	69,776	85,749	121,406	-	-	9,449	561,160	(561,160)
Total team support	10,630	1,055,119	138,783	302,569	1,270,913	-	289,629	33,376	3,090,389	(3,079,759)
Total prior to nonrecurring items	56,580,551	10,133,485	3,849,732	3,223,076	24,034,477	4,497,620	6,731,814	442,525	52,912,729	3,667,822

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FOR THE YEAR ENDED JUNE 30, 2006

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 --										
Baseball	31,907	600	(3,259)	-	28,200	-	-	-	25,541	6,366
Softball	28,218	615	9,938	433	25,710	-	-	-	36,696	(8,478)
Gymnastics - Women's	7,215	40	741	-	21,396	-	-	-	22,177	(14,962)
Total hosted events	67,340	1,255	7,420	433	75,306	-	-	-	84,414	(17,074)
Post season activity --										
Football	1,418,650	548,866	8,391	145,914	1,239,050	-	-	-	1,942,221	(523,571)
Basketball - Men's	-	-	-	-	302,875	-	-	-	302,875	(302,875)
Basketball - Women's	-	-	-	-	120,077	-	-	-	120,077	(120,077)
Baseball	90	-	-	-	16,882	-	-	-	16,882	(16,792)
Softball	-	-	-	-	30,589	-	-	-	30,589	(30,589)
Golf - Men's	-	-	-	-	5,181	-	-	-	5,181	(5,181)
Golf - Women's	-	-	-	-	15,518	-	-	-	15,518	(15,518)
Gymnastics - Women's	648	-	-	-	18,217	-	-	-	18,217	(17,569)
Soccer - Women's	-	-	-	-	8,497	-	-	-	8,497	(8,497)
Swimming	-	-	-	-	66,484	-	-	-	66,484	(66,484)
Tennis - Men's	-	-	-	-	21,510	-	-	-	21,510	(21,510)
Tennis - Women's	-	-	-	-	5,735	-	-	-	5,735	(5,735)
Track and field	-	-	-	-	291,677	-	-	-	291,677	(291,677)
Volleyball - Women's	-	-	-	-	9,883	-	-	-	9,883	(9,883)
Total post season activity	1,419,388	548,866	8,391	145,914	2,152,175	-	-	-	2,855,346	(1,435,958)
Total nonrecurring items	1,486,728	550,121	15,811	146,347	2,227,481	-	-	-	2,939,760	(1,453,032)
Total	58,067,279	10,683,606	3,865,543	3,369,423	26,261,958	4,497,620	6,731,814	442,525	55,852,489	2,214,790

LOUISIANA STATE UNIVERSITY
ATHLETICS

ANALYSIS C-2B1

NET REVENUES OF OTHER ATHLETIC-RELATED ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2006

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	\$ 1,248,079	\$ 706,374	\$ 73,000	\$ 115,630	\$ 39,484	\$ 103,130	\$ -	\$ 3,407	\$ 1,041,025	\$ 207,054
Concessions	1,367,036	-	-	-	-	4,929	-	3,931	8,860	1,358,176
Electronic media	4,850,000	-	370,031	173,009	87,309	213,671	-	10,231	854,251	3,995,749
Total	<u>\$ 7,465,115</u>	<u>\$ 706,374</u>	<u>\$ 443,031</u>	<u>\$ 288,639</u>	<u>\$ 126,793</u>	<u>\$ 321,730</u>	<u>\$ -</u>	<u>\$ 17,569</u>	<u>\$ 1,904,136</u>	<u>\$ 5,560,979</u>

**LOUISIANA STATE UNIVERSITY
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ANALYSIS C-2B1

**STATEMENT OF NET ASSETS
JUNE 30, 2006**

ANALYSIS C-2B1

Assets:		
Cash and investments		\$ 24,519,547
Accounts receivable		1,210,310
Inventories		365,314
Deferred charges and prepaid expenses		407,473
Total assets		26,502,644
Liabilities:		
Accounts payable		352,436
Deposits held for others		400,057
Deferred revenue		20,759,564
Total liabilities		21,512,057
Net assets		\$ 4,990,587

**ANALYSIS OF CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2006**

Fund balances:		
Operating fund balance -		
Balance at July 1		\$ 1,956,568
Revenues over/(under) expenditures		2,214,790
Net transfers (to)/from unexpended plant fund		(22,842)
Transfers to restricted fund		(717,000)
Other deductions		(57,299)
Total operating fund balance		3,374,217
Equipment renewals and replacements -		
Balance at July 1		1,300,348
Depreciation charges transferred		460,094
Equipment purchases		(144,072)
Total equipment r&r fund balance		1,616,370
Total fund balances		\$ 4,990,587