

LOUISIANA STATE UNIVERSITY  
ATHLETICS

ANALYSIS C-2B1

ANALYSIS OF REVENUES AND EXPENDITURES  
FOR THE YEAR ENDED JUNE 30, 2004

ANALYSIS C-2B1

	Revenues		Expenditures							Revenues over Expenditures
	Sales & Services	Salaries	Wages	Related Benefits	Supplies & Expenses	Utilities & P & I	Scholarships	Depreciation	Total	
Men's sports --										
Football	\$ 27,516,941	\$ 1,902,408	\$ 161,175	\$ 472,697	\$ 5,040,563	\$ -	\$ 1,786,072	\$ 1,132	\$ 9,364,047	\$ 18,152,894
Basketball	4,129,117	596,605	39,105	134,892	924,498	-	248,787	18,356	1,962,243	2,166,874
Baseball	1,692,199	341,069	43,428	83,092	441,576	-	237,458	7,221	1,153,844	538,355
Golf	-	78,757	7,981	20,666	66,589	-	75,365	-	249,358	(249,358)
Swimming	8	194,605	-	47,595	208,860	-	428,159	7,996	887,215	(887,207)
Tennis	-	111,295	-	26,154	142,472	-	80,239	-	360,160	(360,160)
Track	73,079	479,590	8,943	111,946	573,458	-	628,756	11,224	1,813,917	(1,740,838)
Women's sports --										
Basketball	200,476	492,560	35,609	122,106	628,774	-	329,438	8,833	1,617,320	(1,416,844)
Golf	-	99,756	-	23,443	83,615	-	126,852	-	333,666	(333,666)
Gymnastics	11,323	190,764	18,259	47,407	192,871	-	230,995	4,035	684,331	(673,008)
Soccer	3,998	116,783	-	30,179	204,206	-	213,667	863	565,698	(561,700)
Softball	57,299	218,065	-	48,408	190,491	-	220,654	-	677,618	(620,319)
Swimming	-	-	-	-	-	-	158	-	158	(158)
Tennis	-	88,148	11,012	23,272	132,028	-	146,194	-	400,654	(400,654)
Track	-	-	-	-	-	-	(384)	-	(384)	384
Volleyball	4,186	149,405	11,087	39,329	233,207	-	184,175	-	617,203	(613,017)
Band	-	170,452	60,110	38,599	305,107	-	59,125	-	633,393	(633,393)
Cheerleaders	-	10,900	1,150	2,649	78,602	-	46,650	-	139,951	(139,951)
Equipment rooms	-	135,859	-	45,877	98,300	-	-	25,354	305,390	(305,390)
Training rooms	-	368,514	-	86,601	396,000	-	197,974	2,966	1,052,055	(1,052,055)
Weight rooms	-	302,910	3,752	72,026	60,019	-	-	9,449	448,156	(448,156)
Administrative charge	-	-	-	-	1,646,664	-	-	-	1,646,664	(1,646,664)
Business office	-	272,114	207,089	108,097	103,006	-	6	3,566	693,878	(693,878)
Cinematography	-	89,543	15,202	21,043	110,383	-	-	123,106	359,277	(359,277)
Debt service	-	-	-	-	-	1,655,131	-	-	1,655,131	(1,655,131)
Drug testing	-	-	-	-	5,820	-	-	-	5,820	(5,820)
Fee allocation	(6)	-	-	-	-	-	-	-	-	(6)
Field house	19,146	41,301	132,577	33,117	31,506	-	-	5,858	244,359	(225,213)
Game management	300	69,278	593,378	63,008	726,547	-	-	-	1,452,211	(1,451,911)
Insurance and legal	-	-	-	-	765,085	-	-	-	765,085	(765,085)
Interest on endowed scholarships	246,004	-	-	-	-	-	-	-	-	246,004
Interest on investments	81,282	-	-	-	-	-	-	-	-	81,282
Marketing and promotion	2,139,958	112,041	6,172	33,173	248,531	-	-	1,325	401,242	1,738,716
Miscellaneous	-	-	-	-	4,942	-	-	-	4,942	(4,942)
Net revenues from other athletic-related activities	1,815,913	-	-	-	-	-	-	-	-	1,815,913
Office of athletic counselor	54,677	-	-	-	-	-	-	-	-	54,677
Office of executive coordinator for development	-	169,224	-	36,897	50,624	-	(59,767)	-	196,978	(196,978)
Office of the director	7,136,564	636,284	152,178	159,094	102,960	-	149,758	1,574	1,201,848	5,934,716
Photography	1,164	-	-	-	(1,022)	-	-	-	(1,022)	2,186

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ANALYSIS OF REVENUES AND EXPENDITURES  
FOR THE YEAR ENDED JUNE 30, 2004

ANALYSIS C-2B1

	Revenues	Expenditures							Revenues over Expenditures	
	Sales & Services	Salaries	Wages	Related Benefits	Supplies & Expenses	Utilities & P & I	Scholarships	Depreciation		Total
Physical plant	79,121	211,370	1,005,484	228,950	3,096,464	969,047	-	176,383	5,687,698	(5,608,577)
Southeastern conference distribution	433,349	-	-	-	-	-	-	-	-	433,349
Sports information office	-	364,915	134,519	95,178	398,889	-	-	2,820	996,321	(996,321)
Ticket office	613,883	211,060	128,658	59,843	954,146	-	-	15,825	1,369,532	(755,649)
Total prior to nonrecurring items	<u>46,309,981</u>	<u>8,225,575</u>	<u>2,776,868</u>	<u>2,315,338</u>	<u>18,245,781</u>	<u>2,624,178</u>	<u>5,330,331</u>	<u>427,886</u>	<u>39,945,957</u>	<u>6,364,024</u>
Nonrecurring revenues and expenditures --										
Hosted events -										
Men's sports										
Baseball	575,868	1,484	37,409	825	502,736	-	-	-	542,454	33,414
Other men's sports	25,320	300	8,975	407	41,958	-	-	-	51,640	(26,320)
Women's sports	94,556	669	8,720	785	89,803	-	-	-	99,977	(5,421)
Postseason activity -										
Men's sports										
Football	3,115,359	720,755	20,074	169,628	1,197,075	-	-	-	2,107,532	1,007,827
Basketball	14,232	-	-	-	118,366	-	-	-	118,366	(104,134)
Baseball	12,338	-	-	-	77,465	-	-	-	77,465	(65,127)
Track and field	-	-	-	-	162,086	-	-	-	162,086	(162,086)
Other men's sports	-	-	-	-	68,523	-	-	-	68,523	(68,523)
Women's sports	6,703	76,864	-	2,736	176,813	-	-	-	256,413	(249,710)
Total nonrecurring items	<u>3,844,376</u>	<u>800,072</u>	<u>75,178</u>	<u>174,381</u>	<u>2,434,825</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,484,456</u>	<u>359,920</u>
Total	<u>\$ 50,154,357</u>	<u>\$ 9,025,647</u>	<u>\$ 2,852,046</u>	<u>\$ 2,489,719</u>	<u>\$ 20,680,606</u>	<u>\$ 2,624,178</u>	<u>\$ 5,330,331</u>	<u>\$ 427,886</u>	<u>\$ 43,430,413</u>	<u>\$ 6,723,944</u>

LOUISIANA STATE UNIVERSITY  
ATHLETICS

ANALYSIS C-2B1

NET REVENUES OF OTHER ATHLETIC-RELATED ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2004

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	\$ 2,014,306	\$ 950,065	\$ 60,661	\$ 55,104	\$ 20,938	\$ 174,104	\$ -	\$ 3,010	\$ 1,263,882	\$ 750,424
Concessions	1,048,906	-	-	-	300	3,244	-	3,315	6,859	1,042,047
Electronic media	2,337,274	-	348,222	163,586	81,666	1,707,698	-	12,660	2,313,832	23,442
Total	<u>\$ 5,400,486</u>	<u>\$ 950,065</u>	<u>\$ 408,883</u>	<u>\$ 218,690</u>	<u>\$ 102,904</u>	<u>\$ 1,885,046</u>	<u>\$ -</u>	<u>\$ 18,985</u>	<u>\$ 3,584,573</u>	<u>\$ 1,815,913</u>

**LOUISIANA STATE UNIVERSITY  
ATHLETICS**

**ANALYSIS C-2B1**

**STATEMENT OF NET ASSETS  
JUNE 30, 2004**

**ANALYSIS C-2B1**

Assets:		
Cash and investments		\$ 21,367,977
Accounts receivable		923,494
Inventories		403,251
Deferred charges and prepaid expenses		344,384
Total assets		23,039,106
Liabilities:		
Accounts payable		806,023
Deferred revenue		16,566,616
Total liabilities		17,372,639
Net assets		\$ 5,666,467

**ANALYSIS OF CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED JUNE 30, 2004**

Fund balances:		
Operating fund balance -		
Balance at July 1		\$ 758,700
Revenues over/(under) expenditures		6,723,944
Net transfers (to)/from unexpended plant fund		(2,335,100)
Transfers to restricted fund		(717,000)
Prior period adjustment		11,343
Total operating fund balance		4,441,887
Equipment renewals and replacements -		
Balance at July 1		1,012,939
Depreciation charges transferred		446,871
Equipment purchases		(235,230)
Total equipment r&r fund balance		1,224,580
Total fund balances		\$ 5,666,467