

**LOUISIANA STATE UNIVERSITY  
ATHLETICS**

**ANALYSIS C-2B1**

**ANALYSIS OF REVENUES AND EXPENDITURES  
FOR THE YEAR ENDED JUNE 30, 2005**

**ANALYSIS C-2B'**

	Revenues		Expenditures							Revenues over Expenditures
	Sales & Services	Salaries	Wages	Related Benefits	Supplies & Expenses	Utilities & P & I	Scholarships	Depreciation	Total	
Administration -										
Athletic administration	\$ 165,497	\$ 1,453,051	\$ 307,864	\$ 483,274	\$ 1,957,375	\$ -	\$ 282,669	\$ 5,973	\$ 4,490,206	\$(4,324,709)
Debt service	-	-	-	-	-	1,834,213	-	-	1,834,213	(1,834,213)
Event management	8,200	83,025	684,379	73,423	723,944	-	-	1,239	1,566,010	(1,557,810)
Facilities management	1,478,759	304,841	1,408,461	344,744	3,834,960	1,609,667	-	182,839	7,685,512	(6,206,753)
Insurance and legal	-	-	-	-	784,981	-	-	-	784,981	(784,981)
Interest on endowed scholarships	251,190	-	-	-	-	-	-	-	-	251,190
Interest on investments	381,196	-	-	-	-	-	-	-	-	381,196
Marketing and promotion	3,025,997	118,098	10,558	29,605	295,101	-	-	1,325	454,687	2,571,310
Miscellaneous	675,021	-	-	-	5,830	-	-	-	5,830	669,191
Net revenue from related activities	1,361,684	-	-	-	-	-	-	-	-	1,361,684
SEC distribution	9,712,008	-	-	-	-	-	-	-	-	9,712,008
Sports information office	700	398,804	137,410	110,933	338,398	-	-	2,820	988,365	(987,665)
Ticket office	906,621	267,782	184,302	86,223	1,102,061	-	-	15,825	1,656,193	(749,572)
Tradition fund	7,630,419	-	-	-	-	-	-	-	-	7,630,419
Video support	-	95,416	11,304	26,469	130,037	-	-	142,391	405,617	(405,617)
<b>Total administration</b>	<b>25,597,292</b>	<b>2,721,017</b>	<b>2,744,278</b>	<b>1,154,671</b>	<b>9,172,687</b>	<b>3,443,880</b>	<b>282,669</b>	<b>352,412</b>	<b>19,871,614</b>	<b>5,725,678</b>
Team sports -										
Football	21,702,618	2,275,453	237,563	680,126	5,064,488	-	2,132,444	14,374	10,404,448	11,298,170
Basketball - Men's	1,770,307	663,828	37,203	175,999	717,708	-	261,229	18,961	1,874,928	(104,621)
Basketball - Women's	352,068	521,635	39,749	132,386	620,902	-	392,985	13,913	1,721,570	(1,369,502)
Baseball	1,913,238	445,830	43,669	105,158	385,887	-	262,783	7,857	1,251,184	662,054
Softball	40,845	222,930	-	53,442	301,156	-	284,914	-	862,442	(821,597)
Golf - Men's	-	93,113	5,669	23,278	103,950	-	75,028	-	301,038	(301,038)
Golf - Women's	7,000	103,800	4,698	26,309	81,815	-	125,791	-	342,413	(335,413)
Gymnastics - Women's	19,457	216,038	16,324	56,876	199,288	-	260,754	4,014	753,294	(733,837)
Soccer - Women's	18,835	139,235	-	44,814	259,893	-	254,636	1,708	700,286	(681,451)
Swimming	-	233,841	-	78,532	308,167	-	492,400	9,644	1,122,584	(1,122,584)
Tennis - Men's	-	121,500	308	30,375	162,526	-	96,206	-	410,915	(410,915)
Tennis - Women's	-	93,900	11,412	26,283	162,153	-	208,672	-	502,420	(502,420)
Track and field	64,737	425,336	9,593	128,548	741,601	-	809,954	11,740	2,126,772	(2,062,035)
Volleyball - Women's	3,789	156,004	14,656	46,037	234,542	-	250,743	-	701,982	(698,193)
<b>Total team sports</b>	<b>25,892,894</b>	<b>5,712,443</b>	<b>420,844</b>	<b>1,608,163</b>	<b>9,344,076</b>	<b>-</b>	<b>5,908,539</b>	<b>82,211</b>	<b>23,076,276</b>	<b>2,816,618</b>
Team support -										
Band	-	185,897	70,843	44,911	476,080	-	64,375	-	842,106	(842,106)
Spirit squad	-	28,500	-	7,125	84,781	-	56,657	-	177,063	(177,063)
Equipment rooms	-	125,100	7,366	31,601	137,907	-	-	29,449	331,423	(331,423)
Training rooms	-	404,192	40	105,761	433,683	-	182,969	1,996	1,128,641	(1,128,641)
Weight rooms	-	291,420	37,532	82,088	114,961	-	-	9,449	535,450	(535,450)
<b>Total team support</b>	<b>-</b>	<b>1,035,109</b>	<b>115,781</b>	<b>271,486</b>	<b>1,247,412</b>	<b>-</b>	<b>304,001</b>	<b>40,894</b>	<b>3,014,683</b>	<b>(3,014,683)</b>
<b>Total prior to nonrecurring items</b>	<b>51,490,186</b>	<b>9,468,569</b>	<b>3,280,903</b>	<b>3,034,320</b>	<b>19,764,175</b>	<b>3,443,880</b>	<b>6,495,209</b>	<b>475,517</b>	<b>45,962,573</b>	<b>5,527,613</b>

**LOUISIANA STATE UNIVERSITY  
ATHLETICS**

**ANALYSIS C-2B1**

**ANALYSIS OF REVENUES AND EXPENDITURES  
FOR THE YEAR ENDED JUNE 30, 2005**

**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 --											
Basketball - Men's	13,176	-	-	-	-	22	-	-	-	22	13,154
Basketball - Women's	14,440	-	-	-	-	72,028	-	-	-	72,028	(57,588)
Baseball	373,992	2,093	31,643	1,583	277,740	-	-	-	-	313,059	60,933
Softball	-	-	-	-	-	1,110	-	-	-	1,110	(1,110)
Gymnastics - Women's	-	-	-	-	-	(10)	-	-	-	(10)	10
Tennis - Men's	5,681	-	-	12	4,514	-	-	-	-	4,526	1,155
Track and field	-	-	181	43	(1,133)	-	-	-	-	(909)	909
Total hosted events	<u>407,289</u>	<u>2,093</u>	<u>31,824</u>	<u>1,638</u>	<u>354,271</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>389,826</u>	<u>17,463</u>
Post season activity --											
Football	1,601,630	369,099	-	92,275	947,196	-	-	-	-	1,408,570	193,060
Basketball - Men's	(36,274)	-	-	-	43,677	-	-	-	-	43,677	(79,951)
Basketball - Women's	(46,129)	-	-	-	98,956	-	-	-	-	98,956	(145,085)
Baseball	(6,896)	-	-	-	(50,099)	-	-	-	-	(50,099)	43,203
Softball	-	-	-	-	31,724	-	-	-	-	31,724	(31,724)
Golf - Men's	-	-	-	-	19,223	-	-	-	-	19,223	(19,223)
Golf - Women's	-	-	-	-	10,809	-	-	-	-	10,809	(10,809)
Gymnastics - Women's	64	-	-	-	61,844	-	-	-	-	61,844	(61,780)
Swimming	-	-	-	-	69,036	-	-	-	-	69,036	(69,036)
Tennis - Men's	-	-	-	-	16,549	-	-	-	-	16,549	(16,549)
Tennis - Women's	-	-	-	-	8,946	-	-	-	-	8,946	(8,946)
Track and field	-	-	-	-	237,446	-	-	-	-	237,446	(237,446)
Volleyball - Women's	-	-	-	-	20,510	-	-	-	-	20,510	(20,510)
Total post season activity	<u>1,512,395</u>	<u>369,099</u>	<u>-</u>	<u>92,275</u>	<u>1,515,817</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,977,191</u>	<u>(464,796)</u>
Total nonrecurring items	<u>1,919,684</u>	<u>371,192</u>	<u>31,824</u>	<u>93,913</u>	<u>1,870,088</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,367,017</u>	<u>(447,333)</u>
Total	<u>53,409,870</u>	<u>9,839,761</u>	<u>3,312,727</u>	<u>3,128,233</u>	<u>21,634,263</u>	<u>3,443,880</u>	<u>6,495,209</u>	<u>475,517</u>	<u>48,329,590</u>	<u>5,080,280</u>	

LOUISIANA STATE UNIVERSITY  
ATHLETICS

ANALYSIS C-2B1

NET REVENUES OF OTHER ATHLETIC-RELATED ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2005

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	\$ 1,174,744	\$ 704,155	\$ 67,567	\$ 149,034	\$ 35,558	\$ 141,578	\$ -	\$ 3,407	\$ 1,101,299	\$ 73,445
Concessions	1,266,798	-	-	-	-	4,851	-	3,315	8,166	1,258,632
Electronic media	2,505,037	-	306,075	176,623	89,485	1,890,587	-	12,660	2,475,430	29,607
Total	<u>\$ 4,946,579</u>	<u>\$ 704,155</u>	<u>\$ 373,642</u>	<u>\$ 325,657</u>	<u>\$ 125,043</u>	<u>\$ 2,037,016</u>	<u>\$ -</u>	<u>\$ 19,382</u>	<u>\$ 3,584,895</u>	<u>\$ 1,361,684</u>

**LOUISIANA STATE UNIVERSITY  
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**ANALYSIS C-2B1**

**STATEMENT OF NET ASSETS  
JUNE 30, 2005**

**ANALYSIS C-2B1**

Assets:		
Cash and investments		\$ 19,384,867
Accounts receivable		588,801
Inventories		441,585
Deferred charges and prepaid expenses		400,005
Total assets		20,815,258
Liabilities:		
Accounts payable		463,174
Deposits held for others		200,000
Deferred revenue		16,895,168
Total liabilities		17,558,342
Net assets		\$ 3,256,916

**ANALYSIS OF CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED JUNE 30, 2005**

Fund balances:		
Operating fund balance -		
Balance at July 1		\$ 4,441,888
Revenues over/(under) expenditures		5,080,280
Net transfers (to)/from unexpended plant fund		(6,848,600)
Transfers to restricted fund		(717,000)
Total operating fund balance		1,956,568
Equipment renewals and replacements -		
Balance at July 1		1,224,580
Depreciation charges transferred		494,899
Equipment purchases		(419,131)
Total equipment r&r fund balance		1,300,348
Total fund balances		\$ 3,256,916