

ANALYSIS C-2B1

LOUISIANA STATE UNIVERSITY  
ATHLETICS  
ANALYSIS OF REVENUES AND EXPENDITURES  
FOR THE YEAR ENDED JUNE 30, 2002

ANALYSIS C-2B1

	Revenues	Expenditures							Revenues Over Expendi- tures	
		Salaries	Wages	Related Benefits	Supplies and Expenses	Utilities and P & I	Scholar- ships	Depre- ciation		Total
Men's sports--										
Football	\$24,577,651	\$ 1,862,617	\$ 127,261	\$ 374,620	\$ 4,505,865	\$ -	\$ 1,181,638	\$ 1,132	\$ 8,053,133	\$16,524,518
Basketball	3,756,199	499,478	40,996	106,661	941,549	-	174,216	18,356	1,781,256	1,974,943
Baseball	1,539,813	337,618	42,218	72,298	385,565	-	160,220	16,362	1,014,281	525,532
Golf	1,214	78,020	6,429	15,994	90,228	-	61,160	-	251,831	(250,617)
Swimming	2,240	164,711	7,118	41,092	287,482	-	353,706	9,589	863,698	(861,458)
Tennis	8,297	100,880	1,450	20,978	137,020	-	51,695	-	312,023	(303,726)
Track	221,530	420,518	55,048	93,504	899,884	-	436,409	9,872	1,915,235	(1,693,705)
Women's sports--										
Basketball	28,626	449,363	29,070	102,713	540,077	-	182,455	8,833	1,312,511	(1,283,885)
Golf	-	85,300	275	17,487	100,700	-	49,759	-	253,521	(253,521)
Gymnastics	10,567	186,494	13,723	40,212	208,707	-	156,514	4,035	609,685	(599,118)
Soccer	5,501	88,674	3,559	18,908	195,513	-	140,266	1,713	448,633	(443,132)
Softball	52,195	194,308	5,946	39,034	217,218	-	183,162	3,528	643,196	(591,001)
Tennis	-	83,097	9,753	21,656	134,015	-	101,073	-	349,594	(349,594)
Track	-	1,443	-	296	494	-	(617)	-	1,616	(1,616)
Volleyball	2,679	145,330	9,805	31,774	187,624	-	120,153	-	494,686	(492,007)
Training rooms	-	310,295	-	66,822	297,824	-	193,511	14,742	883,194	(883,194)
Equipment rooms	-	109,183	14,140	23,137	550,380	-	-	30,351	727,191	(727,191)
Weight rooms	-	247,212	6,014	59,646	102,901	-	-	11,090	426,863	(426,863)
Band	-	146,094	52,382	31,379	269,520	-	59,000	-	558,375	(558,375)
Cheerleaders	-	10,125	175	2,561	98,397	-	52,342	-	163,600	(163,600)
Office of the director	128,835	849,109	147,585	207,246	381,119	-	222,885	1,043	1,808,987	(1,680,152)
Office of athletic counselor	49,443	429,998	190,806	96,432	97,640	-	-	-	814,876	(765,433)
Business office	-	212,940	190,616	79,867	108,992	-	-	2,127	594,542	(594,542)
Game management	2,120	74,109	503,855	53,526	546,356	-	-	-	1,177,846	(1,175,726)
Ticket office	288,452	119,583	115,643	36,826	603,574	-	-	18,231	893,857	(605,405)
Sports information office	-	254,305	113,204	65,288	434,698	-	-	1,258	868,753	(868,753)
Marketing and promotion	1,253,431	179,379	3,002	38,849	330,213	-	-	2,768	554,211	699,220
Physical plant	1,319,413	169,957	928,228	174,159	2,965,056	736,180	-	161,754	5,135,334	(3,815,921)
Field house	13,590	40,413	120,755	26,635	9,283	-	-	5,857	202,943	(189,353)
Miscellaneous	-	-	-	-	8,319	-	-	-	8,319	(8,319)
Cinematography	-	98,354	14,273	30,561	112,688	-	-	160,322	416,198	(416,198)
Photography	1,887	29,703	-	6,089	19,309	-	-	2,820	57,921	(56,034)
Drug testing	-	49,452	10,392	16,518	140,017	-	-	-	216,379	(216,379)
Insurance and legal	-	-	-	-	589,281	-	-	-	589,281	(589,281)
Administrative charge	-	-	-	-	1,082,933	-	-	-	1,082,933	(1,082,933)
Net revenues from other										
athletic-related activities	2,435,805	-	-	-	-	-	-	-	-	2,435,805
Southeastern conference distribution	371,885	-	-	-	-	-	-	-	-	371,885
Fee allocation	154,885	-	-	-	-	-	-	-	-	154,885
Interest on endowed scholarships	325,531	-	-	-	-	-	-	-	-	325,531
Interest on investments	161,393	-	-	-	-	-	-	-	-	161,393
Debt service	-	-	-	-	-	1,600,615	-	-	1,600,615	(1,600,615)
Total prior to nonrecurring items	<u>36,713,182</u>	<u>8,028,062</u>	<u>2,763,721</u>	<u>2,012,768</u>	<u>17,580,441</u>	<u>2,336,795</u>	<u>3,879,547</u>	<u>485,783</u>	<u>37,087,117</u>	<u>(373,935)</u>
Nonrecurring revenues and expenditures--										
Hosted events--										
Baseball	382,070	600	22,105	-	544,644	-	-	-	567,349	(185,279)
Women's sports	11,655	550	4,688	90	42,732	-	-	-	48,060	(36,405)

LOUISIANA STATE UNIVERSITY  
ATHLETICS

ANALYSIS OF REVENUES AND EXPENDITURES  
FOR THE YEAR ENDED JUNE 30, 2002

ANALYSIS C-2B1

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	Revenues	Expenditures							Revenues Over Expendi- tures	
		Salaries	Wages	Related Benefits	Supplies and Expenses	Utilities and P & I	Scholar- ships	Depre- ciation		Total
Postseason activity--										
Men's sports--										
Bowl games	2,521,210	351,519	4,612	72,061	771,596	-	-	-	1,199,788	1,321,422
Baseball	21,850	-	-	-	13,182	-	-	-	13,182	8,668
Other men's sports	-	-	-	-	12,305	-	-	-	12,305	(12,305)
Women's sports	58,811	-	-	-	75,720	-	-	-	75,720	(16,909)
Total nonrecurring items	<u>2,995,596</u>	<u>352,669</u>	<u>31,405</u>	<u>72,151</u>	<u>1,460,179</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,916,404</u>	<u>1,079,192</u>
Total	<u>\$39,708,778</u>	<u>\$ 8,380,731</u>	<u>\$ 2,795,126</u>	<u>\$ 2,084,919</u>	<u>\$19,040,620</u>	<u>\$ 2,336,795</u>	<u>\$ 3,879,547</u>	<u>\$ 485,783</u>	<u>\$39,003,521</u>	<u>\$ 705,257</u>

LOUISIANA STATE UNIVERSITY  
ATHLETICS

ANALYSIS C-2B1

NET REVENUES OF OTHER ATHLETIC-RELATED ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2002

ANALYSIS C-2B1

	Revenues	Expenditures							Revenues over Expenditures	
	Sales & Services	Cost of Goods Sold	Salaries	Wages	Related Benefits	Supplies and Expenses	Scholarships	Depreciation		Total
Tiger gift center	\$ 1,334,330	\$ 644,825	\$ 45,615	\$ 45,390	\$ 14,950	\$ 94,477	\$ -	\$ 1,079	\$ 846,336	\$ 487,994
Concessions	3,296,197	768,503	150,593	287,170	69,529	555,715	-	6,684	1,838,194	1,458,003
Electronic media	2,591,616	-	249,066	176,085	59,024	1,576,475	-	41,158	2,101,808	489,808
Total	<u>\$ 7,222,143</u>	<u>\$ 1,413,328</u>	<u>\$ 445,274</u>	<u>\$ 508,645</u>	<u>\$ 143,503</u>	<u>\$ 2,226,667</u>	<u>\$ -</u>	<u>\$ 48,921</u>	<u>\$ 4,786,338</u>	<u>\$ 2,435,805</u>

<b>ANALYSIS C-2B1</b>	<b>LOUISIANA STATE UNIVERSITY ATHLETICS STATEMENT OF NET ASSETS JUNE 30, 2002</b>	<b>ANALYSIS C-2B1</b>
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Assets:		
Cash and investments	\$ 16,925,823	
Accounts receivable	1,152,848	
Inventories	334,122	
Deferred charges and prepaid expenses	355,976	
Total assets	18,768,769	
Liabilities:		
Accounts payable	574,690	
Deferred revenue	16,836,315	
Total liabilities	17,411,005	
Net Assets	\$ 1,357,764	

<b>ANALYSIS OF CHANGES IN FUND BALANCES FOR THE YEAR ENDED JUNE 30, 2002</b>
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Fund Balances:		
Operating fund balance -		
Balance at July 1	\$ 2,852,494	
Revenues over/(under) expenditures	705,257	
Net transfers (to)/from unexpended plant fund	(2,390,529)	
Transfers to restricted fund	(500,000)	
Current fund balance	667,222	
Equipment renewals and replacements -		
Balance at July 1	1,189,290	
Depreciation charges transferred	534,704	
Equipment purchases	(1,033,452)	
Current fund balance	690,542	
Total Fund Balances	\$ 1,357,764	