LOUISIANA STATE UNIVERSITY

ATHLETICS

STATEMENT OF NET ASSETS
AS OF JUNE 30, 2010

Assets:		
Cash and investments	$	31,125,205
Accounts receivable		198,043
Inventories		1,260,396
Deferred charges and prepaid expenses		800,062
Total assets		33,383,706
Liabilities:		
Accounts payable		346,278
Deposits held for others		200,000
Deferred revenue		26,330,330
Total liabilities		26,876,608
Net assets	$	6,507,098

ANALYSIS OF CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2010

Fund balances:		
Operating fund balance -		
Balance at July 1	$	5,868,508
Revenues over/(under) expenditures		8,681,565
Net transfers to plant fund		(8,873,205)
Net transfers to restricted fund		(765,000)
Other deductions		(25,000)
Total operating fund balance		4,886,868
Equipment renewals and replacements -		
Balance at July 1		1,491,877
Depreciation charges transferred		388,937
Equipment purchases		(260,584)
Total equipment renewals and replacements		1,620,230
Total fund balances	$	6,507,098

LOUISIANA STATE UNIVERSITY

ATHLETICS

ANALYSIS OF REVENUES AND EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 2010

		Expenditures								Revenues over Expenditures
	Revenues	Salaries	Wages	Related Benefits	Supplies & Expenses	Utilities & Prin. & Int.	Scholarships	Depreciation	Total	
Administration -										
Athletic administration	$ -	$ 2,324,866	$ 307,597	$ 796,577	$ 4,764,573	$ -	$ 191,847	$ 34,513	$ 8,419,973	$ (8,419,973)
Debt service	-	-	-	-	-	6,316,540	-	-	6,316,540	(6,316,540)
Event management	106,135	195,222	1,280,785	154,850	1,476,859	-	-	6,503	3,114,219	(3,008,084)
Facilities management	366,209	409,914	1,853,940	523,910	8,342,884	2,632,343	-	171,499	13,934,490	(13,568,281)
Insurance & legal	-	-	-	-	1,380,333	-	-	-	1,380,333	(1,380,333)
Interest-endowed scholarship	366,209	-	-	-	-	-	-	-	-	366,209
Interest on investments	755,158	-	-	-	-	-	-	-	-	755,158
Marketing & promotion	2,400,767	174,597	2,475	58,890	405,695	-	-	4,712	646,369	1,754,398
Miscellaneous	147,932	-	-	-	8,234	-	-	-	8,234	139,698
Net revenue - related activities	9,454,388									9,454,388
SEC distribution	18,155,785	-	-	-	-	-	-	-	-	18,155,785
Sports information office	14,490	482,876	156,636	166,525	316,904	-	-	-	1,122,941	(1,108,451)
Ticket office	623,481	254,326	221,927	92,837	1,939,455	-	-	-	2,508,545	(1,885,064)
Tradition fund	21,215,779	-	-	-	-	-	-	-	-	21,215,779
Video support	-	125,000	11,312	37,500	118,795	-	-	52,063	344,670	(344,670)
Total administration	53,606,333	3,966,801	3,834,672	1,831,089	18,753,732	8,948,883	191,847	269,290	37,796,314	15,810,019
Team sports -										
Football	29,295,902	3,916,311	337,758	1,186,952	8,860,267	-	2,827,961	21,727	17,150,976	12,144,926
Basketball - Men's	1,809,179	2,037,917	9,229	224,644	1,385,489	-	352,675	2,547	4,012,501	(2,203,322)
Basketball - Women's	333,806	730,575	49,368	218,974	1,077,858	-	553,522	4,188	2,634,485	(2,300,679)
Baseball	2,918,463	1,059,100	62,442	203,027	733,888	-	338,058	3,621	2,400,136	518,327
Softball	92,354	303,940	10,636	88,234	392,442	-	385,661	892	1,181,805	(1,089,451)
Golf - Men's	-	161,630	-	48,489	113,512	-	103,312	-	426,943	(426,943)
Golf - Women's	-	141,028	-	44,227	124,208	-	169,011	-	478,474	(478,474)
Gymnastics - Women's	30,630	300,090	11,486	90,027	241,865	-	383,213	7,341	1,034,022	(1,003,392)
Soccer - Women's	7,815	224,847	7,717	67,454	342,961	-	429,422	-	1,072,401	(1,064,586)
Swimming	-	271,877	-	84,160	404,453	-	698,124	4,900	1,463,514	(1,463,514)
Tennis - Men's	-	144,000	-	43,200	221,412	-	134,399	702	543,713	(543,713)
Tennis - Women's	-	120,000	5,653	36,100	211,817	-	202,305	-	575,875	(575,875)
Track & field	76,734	583,348	23,647	171,840	1,033,542	-	987,621	16,524	2,816,522	(2,739,788)
Volleyball - Women's	12,297	230,670	731	69,257	363,180	-	397,969	558	1,062,365	(1,050,068)
Total team sports	34,577,180	10,225,333	518,667	2,576,585	15,506,894	-	7,963,253	63,000	36,853,732	(2,276,552)
Team support -										-
Band	-	202,761	42,786	59,731	477,819	-	65,300	1,345	849,742	(849,742)
Spirit squad	8,280	31,500	19,992	10,979	131,376	-	60,200	-	254,047	(245,767)
Equipment rooms	-	166,700	26,680	51,668	92,587	-	-	19,654	357,289	(357,289)
Training rooms	-	535,600	1,500	160,795	624,025	-	232,215	11,724	1,565,859	(1,565,859)
Weight rooms	-	534,819	-	163,803	152,512	-	-	3,211	854,345	(854,345)
Total team support	8,280	1,471,380	90,958	446,976	1,478,319	-	357,715	35,934	3,881,282	(3,873,002)

LOUISIANA STATE UNIVERSITY

ATHLETICS

ANALYSIS OF REVENUES AND EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 2010

		Expenditures								
	Revenues	Salaries	Wages	Related Benefits	Supplies & Expenses	Utilities & Prin. & Int.	Scholarships	Depreciation	Total	Revenues over Expenditures
Total before nonrecurring items	88,191,793	15,663,514	4,444,297	4,854,650	35,738,945	8,948,883	8,512,815	368,224	78,531,328	9,660,465
Nonrecurring items:										
Hosted events -										
Basketball - Men's	49,673	-	-	-	(8,561)	-	-	-	(8,561)	58,234
Baseball	186,769	-	237	(51)	9,560	-	-	-	9,746	177,023
Softball	27,999	300	8,976	323	11,439	-	-	-	21,038	6,961
Soccer - Women's	4,543	-	-	-	4,712	-	-	-	4,712	(169)
Volleyball - Women's	5,577	100	653	59	7,098	-	-	-	7,910	(2,333)
Total hosted events	274,561	400	9,866	331	24,248	-	-	-	34,845	239,716
Post-season activity -										
Football	1,464,335	395,500	-	118,650	1,220,538	-	-	-	1,734,688	(270,353)
Basketball - Men's	(10,702)	-	-	-	25,007	-	-	-	25,007	(35,709)
Basketball - Women's	546	-	-	-	47,502	-	-	-	47,502	(46,956)
Baseball	(1,448)	-	-	-	180,554	-	-	-	180,554	(182,002)
Softball	-	-	-	-	53,403	-	-	-	53,403	(53,403)
Golf - Men's	-	-	-	-	13,527	-	-	-	13,527	(13,527)
Golf - Women's	-	-	-	-	16,479	-	-	-	16,479	(16,479)
Gymnastics - Women's	185	-	-	-	92,819	-	-	-	92,819	(92,634)
Soccer - Women's	-	-	-	-	11,542	-	-	-	11,542	(11,542)
Swimming	-	-	-	-	71,631	-	-	-	71,631	(71,631)
Tennis - Men's	-	-	-	-	9,702	-	-	-	9,702	(9,702)
Tennis - Women's	-	-	-	-	14,519	-	-	-	14,519	(14,519)
Track & field	-	-	-	-	398,725	-	-	-	398,725	(398,725)
Volleyball - Women's	-	-	-	-	1,434	-	-	-	1,434	(1,434)
Total post-season activity	1,452,916	395,500	-	118,650	2,157,382	-	-	-	2,671,532	(1,218,616)
Total nonrecurring items	1,727,477	395,900	9,866	118,981	2,181,630	-	-	-	2,706,377	(978,900)
Total	$ 89,919,270	$ 16,059,414	$ 4,454,163	$ 4,973,631	$ 37,920,575	$ 8,948,883	$ 8,512,815	$ 368,224	$ 81,237,705	$ 8,681,565

LOUISIANA STATE UNIVERSITY

ATHLETIC RELATED ACTIVITIES

ANALYSIS OF REVENUES AND EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 2010

		Expenditures							Revenues over Expenditures
	Revenues	Cost of Goods Sold	Salaries	Wages	Related Benefits	Supplies & Expenses	Depreciation	Total	
Tiger Gift Center	$ 2,971,264	$ 2,063,233	$ 116,050	$ 272,897	$ 68,271	$ 189,652	$ 20,713	$ 2,730,816	$ 240,448
Concessions	2,296,880	-	-	-	-	5,967	-	5,967	2,290,913
Electronic Media	7,012,730	-	208,600	2,400	62,764	(184,061)	-	89,703	6,923,027
Total administration	$ 12,280,874	$ 2,063,233	$ 324,650	$ 275,297	$ 131,035	$ 11,558	$ 20,713	$ 2,826,486	$ 9,454,388