LOUISIANA STATE UNIVERSITY

ATHLETICS

STATEMENT OF NET ASSETS
AS OF JUNE 30, 2013

Assets:		
Cash and investments	$	31,612,656
Accounts receivable		993,734
Deferred charges and prepaid expenses		1,059,397
Total assets		33,665,787
Liabilities:		
Accounts payable		2,172,377
Deferred revenue		29,719,453
Total liabilities		31,891,830
Net assets	$	1,773,957

ANALYSIS OF CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2013

Fund balances:		
Operating fund balance -		
Balance at July 1	$	4,814,779
Revenues over/(under) expenditures		7,460,778
Net transfers to plant fund		(5,014,515)
Net transfers to unrestricted fund		(5,568,755)
Net transfers to restricted fund		(1,596,643)
Total operating fund balance		95,644
Equipment renewals and replacements -		
Balance at July 1		1,515,643
Depreciation charges transferred		429,150
Equipment purchases		(266,480)
Total equipment renewals and replacements		1,678,313
Total fund balances	$	1,773,957

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LOUISIANA STATE UNIVERSITY

ATHLETICS

ANALYSIS OF REVENUES AND EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 2013

		Expenditures								
	Revenues	Salaries	Wages	Related Benefits	Supplies & Expenses	Utilities & Prin. & Int.	Scholarships	Depreciation	Total	Revenues over Expenditures
Administration -										
Athletic administration	$ 49,980	$ 2,398,082	$ 234,008	$ 838,853	$ 5,270,401	$ 921	$ 134,918	$ 38,943	$ 8,916,126	$ (8,866,146)
Debt service	-	-	-	-	1,145	5,461,315	-	-	5,462,460	(5,462,460)
Event management	359,894	242,285	1,386,685	190,559	1,519,542	-	-	8,889	3,347,960	(2,988,066)
Facilities management	400,976	454,335	1,903,689	653,006	11,652,641	2,236,279	-	160,446	17,060,396	(16,659,420)
Insurance & legal	-	-	-	-	2,097,840	-	-	-	2,097,840	(2,097,840)
Interest-endowed scholarship	312,687	-	-	-	-	-	-	-	-	312,687
Interest on investments	938,442	-	-	-	-	-	-	-	-	938,442
Marketing & promotion	2,760,606	98,166	28,952	35,627	492,563	-	65,955	5,250	726,513	2,034,093
Miscellaneous	56,192	-	-	-	25	-	-	-	25	56,167
Net revenue - related activities	10,710,027									10,710,027
SEC distribution	20,953,817	-	-	-	-	-	-	-	-	20,953,817
Sports information office	7,546	555,457	162,204	215,871	261,469	-	-	2,438	1,197,439	(1,189,893)
TAF scholarship donation	500,000	-	-	-	-	-	-	-	-	500,000
Ticket office	1,193,633	273,333	157,992	112,734	2,161,093	-	-	30,950	2,736,102	(1,542,469)
Tradition fund	20,863,844	-	-	-	-	-	-	-	-	20,863,844
Video support	-	139,500	3,190	50,404	48,677	-	-	31,661	273,432	(273,432)
Total administration	59,107,644	4,161,158	3,876,720	2,097,054	23,505,396	7,698,515	200,873	278,577	41,818,293	17,289,351
Team sports -										
Football	36,389,601	5,177,217	186,206	1,644,197	9,938,977	-	3,003,113	24,855	19,974,565	16,415,036
Basketball - Men's	1,497,874	1,885,424	9,663	423,989	1,613,049	-	460,681	3,880	4,396,686	(2,898,812)
Basketball - Women's	270,960	1,348,907	46,286	361,217	1,071,397	-	467,939	6,779	3,302,525	(3,031,565)
Baseball	3,046,108	1,338,640	64,053	299,208	762,253	-	464,090	3,621	2,931,865	114,243
Softball	122,343	329,720	5,182	106,099	473,149	-	560,401	10,621	1,485,172	(1,362,829)
Golf - Men's	-	238,278	-	78,580	152,965	-	162,635	-	632,458	(632,458)
Golf - Women's	-	192,430	-	67,475	148,099	-	176,402	-	584,406	(584,406)
Gymnastics - Women's	48,911	381,590	10,870	133,772	461,481	-	592,817	6,426	1,586,956	(1,538,045)
Soccer - Women's	-	243,917	-	86,010	365,786	-	548,235	-	1,243,948	(1,243,948)
Swimming	-	308,392	-	114,252	371,539	-	972,217	1,648	1,768,048	(1,768,048)
Tennis - Men's	-	167,640	-	56,750	323,203	-	245,493	6,076	799,162	(799,162)
Tennis - Women's	-	163,409	3,107	85,979	248,804	-	289,850	-	791,149	(791,149)
Track & field	63,721	648,333	18,050	226,414	1,447,960	-	1,336,518	14,200	3,691,475	(3,627,754)
Volleyball - Women's	-	266,250	-	94,050	593,345	-	451,984	3,662	1,409,291	(1,409,291)
Total team sports	41,439,518	12,690,147	343,417	3,777,992	17,972,007	-	9,732,375	81,768	44,597,706	(3,158,188)
Team support -										
Band	-	188,911	46,816	63,116	677,531	-	389,300	1,345	1,367,019	(1,367,019)
Spirit squad	-	31,500	24,779	13,236	131,928	-	63,276	-	264,719	(264,719)
Equipment rooms	-	202,928	38,046	80,988	173,726	-	-	10,121	505,809	(505,809)
Training rooms	-	716,861	3,600	257,170	680,664	-	385,924	34,322	2,078,541	(2,078,541)
Weight rooms	-	617,833	30,722	224,640	210,851	-	103,301	3,679	1,191,026	(1,191,026)
Total team support	-	1,758,033	143,963	639,150	1,874,700	-	941,801	49,467	5,407,114	(5,407,114)

LOUISIANA STATE UNIVERSITY

ATHLETICS

ANALYSIS OF REVENUES AND EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 2013

		Expenditures								
	Revenues	Salaries	Wages	Related Benefits	Supplies & Expenses	Utilities & Prin. & Int.	Scholarships	Depreciation	Total	Revenues over Expenditures
Total before nonrecurring items	100,547,162	18,609,338	4,364,100	6,514,196	43,352,103	7,698,515	10,875,049	409,812	91,823,113	8,724,049
Nonrecurring items:										
Hosted events -										
Basketball - Men's	-	-	-	-	(2,712)	-	-	-	(2,712)	2,712
Basketball - Women's	56,772	1,800	4,630	968	53,853	-	-	-	61,251	(4,479)
Baseball	622,342	2,110	45,416	3,133	117,096	-	-	-	167,755	454,587
Softball	31,287	500	5,693	438	24,216	-	-	-	30,847	440
Golf - Men's	-	-	3,592	262	34,941	-	-	-	38,795	(38,795)
Track and field	-	-	610	47	(19,450)	-	-	-	(18,793)	18,793
Total hosted events	710,401	4,410	59,941	4,848	207,944	-	-	-	277,143	433,258
Post-season activity -										
Football	1,552,300	546,000	-	196,560	1,545,319	-	-	-	2,287,879	(735,579)
Basketball - Men's	-	-	-	-	85,787	-	-	-	85,787	(85,787)
Basketball - Women's	80	-	-	-	35,874	-	-	-	35,874	(35,794)
Baseball	(8,671)	-	-	-	87,409	-	-	-	87,409	(96,080)
Softball	-	-	-	-	47,245	-	-	-	47,245	(47,245)
Golf - Men's	-	-	-	-	12,282	-	-	-	12,282	(12,282)
Golf - Women's	-	-	-	-	25,634	-	-	-	25,634	(25,634)
Gymnastics - Women's	385	-	-	-	99,230	-	-	-	99,230	(98,845)
Soccer - Women's	-	-	-	-	11,119	-	-	-	11,119	(11,119)
Swimming	-	-	-	-	150,805	-	-	-	150,805	(150,805)
Tennis - Men's	-	-	-	-	34,423	-	-	-	34,423	(34,423)
Tennis - Women's	-	-	-	-	4,499	-	-	-	4,499	(4,499)
Track & field	-	-	-	-	358,437	-	-	-	358,437	(358,437)
Total post-season activity	1,544,094	546,000	-	196,560	2,498,063	-	-	-	3,240,623	(1,696,529)
Total nonrecurring items	2,254,495	550,410	59,941	201,408	2,706,007	-	-	-	3,517,766	(1,263,271)
Total	$ 102,801,657	$ 19,159,748	$ 4,424,041	$ 6,715,604	$ 46,058,110	$ 7,698,515	$ 10,875,049	$ 409,812	$ 95,340,879	$ 7,460,778

LOUISIANA STATE UNIVERSITY

ATHLETIC RELATED ACTIVITIES

ANALYSIS OF REVENUES AND EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 2013

		Expenditures							Revenues over Expenditures
	Revenues	Cost of Goods Sold	Salaries	Wages	Related Benefits	Supplies & Expenses	Depreciation	Total	
Tiger Gift Center	$ 3,403,960	$ 2,079,209	$ 84,761	$ 167,025	$ 46,454	$ 111,929	$ 14,258	$ 2,503,636	$ 900,324
Concessions	2,606,146	-	-	-	-	9,786	-	9,786	2,596,360
Electronic Media	7,369,429	-	138,950	-	50,022	(37,966)	5,080	156,086	7,213,343
Total administration	$ 13,379,535	$ 2,079,209	$ 223,711	$ 167,025	$ 96,476	$ 83,749	$ 19,338	$ 2,669,508	$ 10,710,027