LOUISIANA STATE UNIVERSITY

ATHLETICS

STATEMENT OF NET ASSETS
AS OF JUNE 30, 2017

Assets:		
Cash and investments	$	30,700,219
Accounts receivable		641,386
Deferred charges and prepaid expenses		1,219,402
Total assets		32,561,007
Liabilities:		
Accounts payable		2,243,459
Deposits held for others		-
Deferred revenue		28,755,261
Total liabilities		30,998,720
Net assets	$	1,562,287

ANALYSIS OF CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2017

Fund balances:		
Operating fund balance -		
Balance at July 1	$	842,308
Revenues over/(under) expenditures		9,876,147
Net transfers to plant fund		(7,139,155)
Net transfers to unrestricted fund		(1,842,898)
Net transfers to restricted fund		(957,096)
Total operating fund balance		779,306
Equipment renewals and replacements -		
Balance at July 1		697,441
Depreciation charges transferred		699,632
Equipment purchases		(614,092)
Total equipment renewals and replacements		782,981
Total fund balances	$	1,562,287

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LOUISIANA STATE UNIVERSITY

ATHLETICS

ANALYSIS OF REVENUES AND EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 2017

		Expenditures							Revenues over Expenditures
	Revenues	Salaries & Wages	Related Benefits	Supplies & Expenses	Utilities & Prin. & Int.	Scholarships	Depreciation	Total	
Administration -									
Athletic administration	$ 621,125	$ 3,339,025	$ 1,282,097	$ 6,351,856	$ 665	$ 93,787	$ 73,460	$ 11,140,890	$ (10,519,765)
Debt service	-	-	-	-	4,749,421	-	-	4,749,421	(4,749,421)
Event management	1,014	1,130,860	160,155	2,671,791	-	-	9,255	3,972,061	(3,971,047)
Facilities management	351,623	2,205,189	728,384	18,556,064	2,689,534	-	138,210	24,317,381	(23,965,758)
Insurance & legal	-	-	-	2,107,122	-	-	-	2,107,122	(2,107,122)
Interest-endowed scholarship	325,502	-	-	-	-	-	-	-	325,502
Interest on investments	581,638	-	-	-	-	-	-	-	581,638
Marketing & promotion	3,299,132	131,831	52,946	774,569	-	115,184	10,978	1,085,508	2,213,624
Miscellaneous	-	-	-	1,033	-	-	-	1,033	(1,033)
Net revenue - related activities	26,038,192	-	-	-	-	-	-	-	26,038,192
SEC distribution	26,196,959	-	-	-	-	-	-	-	26,196,959
Sports information office	-	635,063	230,142	252,812	-	-	1,728	1,119,745	(1,119,745)
TAF scholarship donation	500,000	-	-	-	-	-	-	-	500,000
Team support	-	116,686	48,454	885,207	-	-	-	1,050,347	(1,050,347)
Ticket office	1,249,804	478,541	156,695	2,193,558	-	-	37,843	2,866,637	(1,616,833)
Tradition fund	24,003,494	-	-	-	-	-	-	-	24,003,494
Video support	-	219,852	90,412	278,214	-	-	55,722	644,200	(644,200)
Total administration	83,168,483	8,257,047	2,749,285	34,072,226	7,439,620	208,971	327,196	53,054,345	30,114,138
Team sports -									
Football	41,781,893	8,108,960	2,523,496	10,447,878	-	4,262,986	21,083	25,364,403	16,417,490
Basketball - Men's	1,586,579	2,802,059	619,878	1,918,089	-	731,605	7,150	6,078,781	(4,492,202)
Basketball - Women's	145,511	1,433,581	439,897	1,340,376	-	833,657	4,830	4,052,341	(3,906,830)
Baseball	3,250,571	2,501,200	562,075	972,117	-	619,488	6,879	4,661,759	(1,411,188)
Softball	162,547	537,214	211,652	624,042	-	747,165	6,803	2,126,876	(1,964,329)
Golf - Men's	-	372,242	147,164	187,992	-	152,421	982	860,801	(860,801)
Golf - Women's	-	221,142	90,791	145,340	-	283,291	-	740,564	(740,564)
Gymnastics - Women's	242,567	742,014	281,690	461,691	-	762,311	8,744	2,256,450	(2,013,883)
Soccer - Women's	-	300,786	121,547	549,922	-	838,321	1,538	1,812,114	(1,812,114)
Swimming	-	393,046	160,998	549,756	-	1,332,253	4,281	2,440,334	(2,440,334)
Tennis - Men's	1,500	190,178	109,862	338,710	-	280,178	4,771	923,699	(922,199)
Tennis - Women's	450	289,817	116,021	255,843	-	416,020	4,362	1,082,063	(1,081,613)
Track & field	10,462	817,375	336,042	1,401,692	-	1,837,955	60,720	4,453,784	(4,443,322)
Beach Volleyball - Women's	-	154,890	59,174	219,207	-	234,371	-	667,642	(667,642)
Volleyball - Women's	3,000	318,841	135,206	584,733	-	748,058	1,835	1,788,673	(1,785,673)
Total team sports	47,185,080	19,183,345	5,915,493	19,997,388	-	14,080,080	133,978	59,310,284	(12,125,204)

LOUISIANA STATE UNIVERSITY

ATHLETICS

ANALYSIS OF REVENUES AND EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 2017

		Expenditures							
	Revenues	Salaries & Wages	Related Benefits	Supplies & Expenses	Utilities & Prin. & Int.	Scholarships	Depreciation	Total	Revenues over Expenditures
Team support -									
Band	-	302,816	91,477	891,527	-	349,720	7,709	1,643,249	(1,643,249)
Spirit squad	116,548	106,062	28,456	200,589	-	55,880	-	390,987	(274,439)
Equipment rooms	-	286,993	115,524	252,947	-	-	25,481	680,945	(680,945)
Training rooms	-	990,402	448,389	800,671	-	322,858	72,026	2,634,346	(2,634,346)
Weight rooms	-	879,723	389,136	375,016	-	55,465	5,074	1,704,414	(1,704,414)
Total team support	116,548	2,565,996	1,072,982	2,520,750	-	783,923	110,290	7,053,941	(6,937,393)
Total before nonrecurring items	130,470,111	30,006,388	9,737,760	56,590,364	7,439,620	15,072,974	571,464	119,418,570	11,051,541
Nonrecurring items:									
Post-season activity -									
Football	1,513,580	265,000	113,950	1,102,451	151	-	-	1,481,552	32,028
Basketball - Men's	(720)	-	-	73,628	-	-	-	73,628	(74,348)
Basketball - Women's	51,660	-	-	144,312	-	-	-	144,312	(92,652)
Baseball	835,451	2,263	903	436,012	-	-	-	439,178	396,273
Softball	98,617	2,500	156	273,134	-	-	-	275,790	(177,173)
Golf - Men's	6,600	-	-	119,572	-	-	-	119,572	(112,972)
Golf - Women's	-	-	-	15,620	-	-	-	15,620	(15,620)
Gymnastics - Women's	11,873	-	-	206,712	-	-	-	206,712	(194,839)
Soccer - Women's	-	-	-	45	-	-	-	45	(45)
Swimming	7,800	-	-	208,055	-	-	-	208,055	(200,255)
Tennis - Men's	2,532	-	-	20,897	-	-	-	20,897	(18,365)
Tennis - Women's	3,376	-	-	60,735	-	-	-	60,735	(57,359)
Track & field	42,521	-	-	665,844	-	-	-	665,844	(623,323)
Beach Volleyball - Women's	8,925	-	-	45,669	-	-	-	45,669	(36,744)
Total post-season activity	2,582,215	269,763	115,009	3,372,686	151	-	-	3,757,609	(1,175,394)
Total nonrecurring items	2,582,215	269,763	115,009	3,372,686	151	-	-	3,757,609	(1,175,394)
Total	$ 133,052,326	$ 30,276,151	$ 9,852,769	$ 59,963,050	$ 7,439,771	$ 15,072,974	$ 571,464	$ 123,176,179	$ 9,876,147

LOUISIANA STATE UNIVERSITY

ATHLETIC RELATED ACTIVITIES

ANALYSIS OF REVENUES AND EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 2017

	Revenues	Salaries & Wages	Related Benefits	Supplies & Expenses	Utilities	Depreciation	Total	Revenues over Expenditures
Tiger Gift Center	$ 775,747	$ -	$ -	$ 5,013	$ 3,771	$ 7,241	$ 16,025	$ 759,722
Concessions	2,782,397	-	-	7,314	-	-	7,314	2,775,083
Electronic Media	23,887,093	603,713	126,209	532,857	-	120,927	1,383,706	22,503,387
Total administration	$ 27,445,237	$ 603,713	$ 126,209	$ 545,184	$ 3,771	$ 128,168	$ 1,407,045	$ 26,038,192