LOUISIANA STATE UNIVERSITY

ATHLETICS

STATEMENT OF NET ASSETS
AS OF JUNE 30, 2018

Assets:		
Cash and investments	$	30,002,810
Accounts receivable		1,105,990
Deferred charges and prepaid expenses		1,375,300
Total assets		32,484,100
Liabilities:		
Accounts payable		1,200,038
Deposits held for others		-
Deferred revenue		29,529,902
Total liabilities		30,729,940
Net assets	$	1,754,160

ANALYSIS OF CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2018

Fund balances:		
Operating fund balance -		
Balance at July 1	$	779,306
Revenues over/(under) expenditures		2,676,366
Net transfers to unrestricted fund		(1,764,077)
Net transfers to restricted fund		(840,812)
Total operating fund balance		850,783
Equipment renewals and replacements -		
Balance at July 1		782,981
Depreciation charges transferred		707,092
Equipment purchases		(586,696)
Total equipment renewals and replacements		903,377
Total fund balances	$	1,754,160

LOUISIANA STATE UNIVERSITY

ATHLETICS

ANALYSIS OF REVENUES AND EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 2018

		Expenditures							Revenues over Expenditures
	Revenues	Salaries & Wages	Related Benefits	Supplies & Expenses	Utilities & Prin. & Int.	Scholarships	Depreciation	Total	
Administration -									
Athletic administration	$ 276,322	$ 3,472,564	$ 1,517,882	$ 6,348,095	$ 7	$ 138,169	$ 67,474	$ 11,544,191	$ (11,267,869)
Debt service	-	-	-	2,025	4,952,122	-	-	4,954,147	(4,954,147)
Event management	-	1,029,976	162,209	2,557,250	-	-	-	3,749,435	(3,749,435)
Facilities management	579,744	2,357,798	827,070	17,639,314	2,938,309	-	134,012	23,896,503	(23,316,759)
Insurance & legal	-	-	-	2,259,155	-	-	-	2,259,155	(2,259,155)
Interest-endowed scholarship	313,408	-	-	-	-	-	-	-	313,408
Interest on investments	706,380	-	-	-	-	-	-	-	706,380
Marketing & promotion	3,073,470	113,015	35,666	909,675	-	106,669	10,978	1,176,003	1,897,467
Miscellaneous	-	-	-	51,450	-	-	-	51,450	(51,450)
Net revenue - related activities	25,234,964	-	-	-	-	-	-	-	25,234,964
SEC distribution	27,176,584	-	-	-	-	-	-	-	27,176,584
Sports information office	-	597,912	225,982	290,544	-	-	1,728	1,116,166	(1,116,166)
Ticket office	996,027	513,148	172,278	2,341,420	-	-	2,029	3,028,875	(2,032,848)
Tradition fund	22,544,851	-	-	-	-	-	-	-	22,544,851
Video support	-	235,281	94,933	103,350	-	-	58,128	491,692	(491,692)
Total administration	80,901,750	8,319,694	3,036,020	32,502,278	7,890,438	244,838	274,349	52,267,617	28,634,133
Team sports -									
Football	42,017,497	8,791,551	2,520,720	10,860,368	-	4,476,206	21,602	26,670,447	15,347,050
Basketball - Men's	1,807,046	3,645,881	687,250	2,466,151	-	870,244	4,997	7,674,523	(5,867,477)
Basketball - Women's	127,916	1,454,177	477,321	1,390,724	-	912,517	3,262	4,238,001	(4,110,085)
Baseball	3,379,944	1,986,898	472,534	1,203,299	-	600,969	6,879	4,270,579	(890,635)
Softball	159,174	751,803	292,277	832,408	-	696,094	8,818	2,581,400	(2,422,226)
Golf - Men's	-	365,844	149,451	207,387	-	150,537	982	874,201	(874,201)
Golf - Women's	-	210,438	89,195	170,014	-	250,749	-	720,396	(720,396)
Gymnastics - Women's	286,291	753,062	319,188	601,514	-	783,121	10,311	2,467,196	(2,180,905)
Soccer - Women's	-	301,242	131,867	489,285	-	745,625	1,604	1,669,623	(1,669,623)
Swimming	-	415,142	180,663	642,509	-	1,414,683	5,222	2,658,219	(2,658,219)
Tennis - Men's	8,500	344,543	138,199	327,444	-	292,276	3,368	1,105,830	(1,097,330)
Tennis - Women's	150	282,741	115,807	312,412	-	375,037	4,362	1,090,359	(1,090,209)
Track & field	13,487	886,676	350,228	1,660,102	-	1,740,696	90,696	4,728,398	(4,714,911)
Beach Volleyball - Women's	-	164,693	70,255	359,776	-	265,008	1,583	861,315	(861,315)
Volleyball - Women's	-	335,968	148,194	374,238	-	714,779	-	1,573,179	(1,573,179)
Total team sports	47,800,005	20,690,659	6,143,149	21,897,631	-	14,288,541	163,686	63,183,666	(15,383,661)

LOUISIANA STATE UNIVERSITY

ATHLETICS

ANALYSIS OF REVENUES AND EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 2018

		Expenditures							
	Revenues	Salaries & Wages	Related Benefits	Supplies & Expenses	Utilities & Prin. & Int.	Scholarships	Depreciation	Total	Revenues over Expenditures
Team support -									
Band	-	297,190	94,932	830,227	-	328,167	10,621	1,561,137	(1,561,137)
Spirit squad	157,495	106,817	27,009	208,744	-	61,301	-	403,871	(246,376)
Sports nutrition	-	188,611	80,929	951,143	-	-	-	1,220,683	(1,220,683)
Equipment rooms	-	297,852	116,563	178,692	-	-	27,345	620,452	(620,452)
Training rooms	-	1,105,848	492,353	859,760	-	257,955	86,908	2,802,824	(2,802,824)
Weight rooms	-	1,043,441	475,437	247,624	-	8,197	7,164	1,781,863	(1,781,863)
Total team support	157,495	3,039,759	1,287,223	3,276,190	-	655,620	132,038	8,390,830	(8,233,335)
Total before nonrecurring items	128,859,250	32,050,112	10,466,392	57,676,099	7,890,438	15,188,999	570,073	123,842,113	5,017,137
Nonrecurring items:									
Post-season activity -									
Football	1,805,212	316,000	140,620	1,524,401	-	-	-	1,981,021	(175,809)
Basketball - Men's	44,208	290	129	274,168	-	-	-	274,587	(230,379)
Basketball - Women's	46,165	-	-	157,756	-	-	-	157,756	(111,591)
Baseball	61,801	2,373	163	690,353	-	-	-	692,889	(631,088)
Softball	88,786	1,545	92	254,146	-	-	-	255,783	(166,997)
Golf - Men's	20,000	-	-	38,135	-	-	-	38,135	(18,135)
Golf - Women's	-	-	-	15,575	-	-	-	15,575	(15,575)
Gymnastics - Women's	11,856	-	-	235,888	-	-	-	235,888	(224,032)
Swimming	3,840	-	-	117,324	-	-	-	117,324	(113,484)
Tennis - Men's	-	-	-	7,007	-	-	-	7,007	(7,007)
Tennis - Women's	2,566	-	-	61,918	-	-	-	61,918	(59,352)
Track & field	35,501	-	-	544,749	-	-	-	544,749	(509,248)
Beach Volleyball - Women's	8,925	-	-	59,505	-	-	-	59,505	(50,580)
Volleyball - Women's	12,100	-	-	39,594	-	-	-	39,594	(27,494)
Total post-season activity	2,140,960	320,208	141,004	4,020,519	-	-	-	4,481,731	(2,340,771)
Total nonrecurring items	2,140,960	320,208	141,004	4,020,519	-	-	-	4,481,731	(2,340,771)
Total	$ 131,000,210	$ 32,370,320	$ 10,607,396	$ 61,696,618	$ 7,890,438	$ 15,188,999	$ 570,073	$ 128,323,844	$ 2,676,366

LOUISIANA STATE UNIVERSITY

ATHLETIC RELATED ACTIVITIES

ANALYSIS OF REVENUES AND EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 2018

	Revenues	Salaries & Wages	Related Benefits	Supplies & Expenses	Utilities	Depreciation	Total	Revenues over Expenditures
Tiger Gift Center	$ 760,770	$ -	$ -	$ 22,297	$ 5,790	$ 7,241	$ 35,328	$ 725,442
Concessions	3,065,472	-	-	128,549	-	5,152	133,701	2,931,771
Electronic Media	23,305,479	835,402	155,519	612,181	-	124,626	1,727,728	21,577,751
Total administration	$ 27,131,721	$ 835,402	$ 155,519	$ 763,027	$ 5,790	$ 137,019	$ 1,896,757	$ 25,234,964