

LSU IN SHREVEPORT

ANALYSIS C-2B1

ANALYSIS OF REVENUES AND EXPENDITURES OF AUXILIARY ENTERPRISES
FOR THE YEAR ENDED JUNE 30, 2007

ANALYSIS C-2B1

	<u>Total</u>	<u>Food Service</u>	<u>Bookstore</u>	<u>Almagest</u>	<u>University Center</u>	<u>University Court Apartments</u>	<u>Athletics</u>
Operating Revenues:							
Sales and services	\$ 2,297,190	\$ 269,686	\$ 1,830,056	\$ 1,900	\$ 101,606	\$ 1,000	\$ 92,942
Fee allocations	1,614,855	-	-	21,251	635,060	-	958,544
Concessions	12,634	-	-	-	-	-	12,634
Athletics - Baseball	31,026	-	-	-	-	-	31,026
Miscellaneous income	15,056	-	15,056	-	-	-	-
Pilots boosters	86,370	-	-	-	-	-	86,370
Total	<u>4,057,131</u>	<u>269,686</u>	<u>1,845,112</u>	<u>23,151</u>	<u>736,666</u>	<u>1,000</u>	<u>1,181,516</u>
Less cost of goods sold	<u>1,533,288</u>	<u>132,170</u>	<u>1,401,118</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total operating revenue	<u>2,523,843</u>	<u>137,516</u>	<u>443,994</u>	<u>23,151</u>	<u>736,666</u>	<u>1,000</u>	<u>1,181,516</u>
Operating Expenditures:							
Salaries	828,767	108,005	159,315	-	213,885	-	347,562
Wages	82,826	6,219	14,427	13,632	33,919	-	14,629
Staff Benefits	230,388	33,708	48,420	-	55,300	-	92,960
Travel	150,485	-	1,164	-	9,677	-	139,644
Supplies and expense	972,624	30,463	90,500	9,519	369,153	-	472,989
Utilities	100,000	-	50,000	-	50,000	-	-
Principal and interest	-	-	-	-	-	-	-
Equipment	47,284	2,495	1,199	-	15,546	-	28,044
Total operating expenditures	<u>2,412,374</u>	<u>180,890</u>	<u>365,025</u>	<u>23,151</u>	<u>747,480</u>	<u>-</u>	<u>1,095,828</u>
Excess of operating revenue over operating expense	111,469	(43,374)	78,969	-	(10,814)	1,000	85,688
Other Revenues:							
Interest on investments	131,333	(1,865)	105,532	-	10,814	602	16,250
Excess revenue over expenditures	<u>\$ 242,802</u>	<u>\$ (45,239)</u>	<u>\$ 184,501</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,602</u>	<u>\$ 101,938</u>

LSU IN SHREVEPORT

ANALYSIS C-2B1

ANALYSIS OF FUND BALANCES OF AUXILIARY ENTERPRISES
FOR THE YEAR ENDED JUNE 30, 2007
BALANCE SHEET

ANALYSIS C-2B1

	<u>Total</u>	<u>Food Service</u>	<u>Bookstore</u>	<u>Almagest</u>	<u>University Center</u>	<u>University Court Apartments</u>	<u>Athletics</u>
Assets:							
Cash and investments	\$ 1,668,418	\$ (187,888)	\$ 1,466,643	\$ -	\$ 19,721	\$ 10,837	\$ 359,105
Accrued Interest	3,498	(92)	3,897	-	(903)	22	574
Inventories on hand	426,409	8,311	418,098	-	-	-	-
Accounts receivable	16,412	-	16,412	-	-	-	-
Total assets	<u>2,114,737</u>	<u>(179,669)</u>	<u>1,905,050</u>	<u>-</u>	<u>18,818</u>	<u>10,859</u>	<u>359,679</u>
Liabilities and Fund Balances:							
Accounts payable	(46,502)	-	(46,502)	-	-	-	-
Deferred revenues	108,492	-	-	-	18,818	-	89,674
Total liabilities	<u>61,990</u>	<u>-</u>	<u>(46,502)</u>	<u>-</u>	<u>18,818</u>	<u>-</u>	<u>89,674</u>
Fund balance-							
Balance July 1, 2006	1,809,945	(134,430)	1,767,051	-	-	9,257	168,067
Transfers to restricted fund	-	-	-	-	-	-	-
Excess of revenue over expenditures	242,802	(45,239)	184,501	-	-	1,602	101,938
Fund balance June 30, 2007	<u>2,052,747</u>	<u>(179,669)</u>	<u>1,951,552</u>	<u>-</u>	<u>-</u>	<u>10,859</u>	<u>270,005</u>
Total liabilities and fund balance	<u>\$ 2,114,737</u>	<u>\$ (179,669)</u>	<u>\$ 1,905,050</u>	<u>\$ -</u>	<u>\$ 18,818</u>	<u>\$ 10,859</u>	<u>\$ 359,679</u>