

LSU AT ALEXANDRIA

ANALYSIS C-2B1

ANALYSIS OF REVENUES AND EXPENDITURES OF AUXILIARY ENTERPRISES
FOR THE YEAR ENDED JUNE 30, 2006

ANALYSIS C-2B1

	Total	Campus Housing Administration	Union	Bookstore	Sauce Piquante	LSUA Tiger	Golf Course	Duplicating & Copy Service	Parking, Street & Safety	Campus Card Operations	Child Care Center
Operating revenues:											
Sales and services	\$ 667,003	\$ -	\$ 32,519	\$ 150,526	\$ -	\$ -	\$ 142,654	\$ 145,442	\$ 57	\$ 2,351	\$ 193,454
Fee allocations	349,957	-	183,235	-	14,245	5,089	-	-	96,500	-	50,888
Total operating revenues	1,016,960	-	215,754	150,526	14,245	5,089	142,654	145,442	96,557	2,351	244,342
Less cost of goods sold											
Net operating revenues	995,586	-	210,627	146,337	14,245	5,089	133,959	142,079	96,557	2,351	244,342
Operating expenditures:											
Salaries	172,401	-	6,407	1,601	-	-	37,146	3,203	8,007	4,805	111,232
Wages	129,338	-	17,476	6,181	81	1,895	40,071	26,170	8,208	4,010	25,246
Related benefits	115,837	-	13,307	14,111	-	-	16,793	6,377	9,053	3,340	52,856
Travel	2,100	-	1,925	-	-	-	90	4	-	-	81
Supplies and expense	619,428	59,272	103,479	53,421	20,359	1,346	62,496	128,673	102,349	52,054	35,979
Utilities	63,353	-	43,763	13,627	661	640	3,726	915	-	-	21
Depreciation expense	27,375	-	5,101	11,095	-	-	3,437	4,315	-	3,427	-
Total operating expenditures	1,129,832	59,272	191,458	100,036	21,101	3,881	163,759	169,657	127,617	67,636	225,415
Excess of operating revenues over operating expenditures											
	(134,246)	(59,272)	19,169	46,301	(6,856)	1,208	(29,800)	(27,578)	(31,060)	(65,285)	18,927
Other revenues:											
Interest on investments	47,626	-	4,394	20,546	1,344	4,469	14,245	2,444	-	-	184
Excess of revenues over expenditures	\$ (86,620)	\$ (59,272)	\$ 23,563	\$ 66,847	\$ (5,512)	\$ 5,677	\$ (15,555)	\$ (25,134)	\$ (31,060)	\$ (65,285)	\$ 19,111

LSU AT ALEXANDRIA
AUXILIARY ENTERPRISES

ANALYSIS C-2B1

STATEMENT OF NET ASSETS
JUNE 30, 2006

ANALYSIS C-2B1

	Total	Campus Housing Administration	Union	Bookstore	Sauce Piquante	LSUA Tiger	Golf Course	Duplicating and Copy Service	Parking, Street, & Safety	Campus Card Operations	Child Care Center
Assets:											
Cash and investments	\$ 862,162	\$ (59,303)	\$ (10,329)	\$ 682,333	\$ 31,614	\$ 115,926	\$ 140,080	\$ 60,251	\$ (19,062)	\$ (68,570)	\$ (10,778)
Accounts receivable	33,989	-	1,489	32,077	-	-	63	360	-	-	-
Total assets	<u>896,151</u>	<u>(59,303)</u>	<u>(8,840)</u>	<u>714,410</u>	<u>31,614</u>	<u>115,926</u>	<u>140,143</u>	<u>60,611</u>	<u>(19,062)</u>	<u>(68,570)</u>	<u>(10,778)</u>
Liabilities:											
Accounts payable	11,125	-	6,388	-	-	-	2,012	2,722	3	-	-
Deposits held for others	7,727	-	-	-	-	-	-	-	-	7,727	-
Deferred revenue	48,243	-	27,567	-	2,042	766	-	-	10,210	-	7,658
Total liabilities	<u>67,095</u>	<u>-</u>	<u>33,955</u>	<u>-</u>	<u>2,042</u>	<u>766</u>	<u>2,012</u>	<u>2,722</u>	<u>10,213</u>	<u>7,727</u>	<u>7,658</u>
Net assets	<u>\$ 829,056</u>	<u>\$ (59,303)</u>	<u>\$ (42,795)</u>	<u>\$ 714,410</u>	<u>\$ 29,572</u>	<u>\$ 115,160</u>	<u>\$ 138,131</u>	<u>\$ 57,889</u>	<u>\$ (29,275)</u>	<u>\$ (76,297)</u>	<u>\$ (18,436)</u>

ANALYSIS OF CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2006

Fund balances:											
Operating fund balance -											
Balances at July 1	\$ 973,541	\$ (31)	\$ (46,697)	\$ 643,975	\$ 31,745	\$ 102,717	\$ 236,163	\$ 53,548	\$ 1,785	\$ (9,489)	\$ (40,175)
Revenues over/(under) expenditures	(86,620)	(59,272)	23,563	66,847	(5,512)	5,677	(15,555)	(25,134)	(31,060)	(65,285)	19,111
Net transfers (to)/from unexpended plant fund	(230,294)	-	(67,850)	(67,444)	-	-	(95,000)	-	-	-	-
Total operating fund balance	<u>656,627</u>	<u>(59,303)</u>	<u>(90,984)</u>	<u>643,378</u>	<u>26,233</u>	<u>108,394</u>	<u>125,608</u>	<u>28,414</u>	<u>(29,275)</u>	<u>(74,774)</u>	<u>(21,064)</u>
Equipment renewals & replacements -											
Balances at July 1	162,390	-	60,424	59,937	3,339	6,766	9,086	25,160	-	(4,950)	2,628
Depreciation charges transferred	27,375	-	5,101	11,095	-	-	3,437	4,315	-	3,427	-
Equipment purchases	(17,336)	-	(17,336)	-	-	-	-	-	-	-	-
Total equipment R&R fund balance	<u>172,429</u>	<u>-</u>	<u>48,189</u>	<u>71,032</u>	<u>3,339</u>	<u>6,766</u>	<u>12,523</u>	<u>29,475</u>	<u>-</u>	<u>(1,523)</u>	<u>2,628</u>
Total fund balances	<u>\$ 829,056</u>	<u>\$ (59,303)</u>	<u>\$ (42,795)</u>	<u>\$ 714,410</u>	<u>\$ 29,572</u>	<u>\$ 115,160</u>	<u>\$ 138,131</u>	<u>\$ 57,889</u>	<u>\$ (29,275)</u>	<u>\$ (76,297)</u>	<u>\$ (18,436)</u>