

LSU AT EUNICE

ANALYSIS C-2B1

ANALYSIS OF REVENUE AND EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 2006

ANALYSIS C-2B1

	<u>Total</u>	<u>Newspaper</u>	<u>Bookstore</u>	<u>Union</u>	<u>Athletics</u>
Operating revenues:					
Sales and services	\$ 1,530,450	\$ 205	\$ 1,468,412	\$ 33,016	\$ 28,817
Fee allocation	415,000	8,863	-	197,459	208,678
Total operating revenues	<u>1,945,450</u>	<u>9,068</u>	<u>1,468,412</u>	<u>230,475</u>	<u>237,495</u>
Less cost of goods sold					
	1,104,105	-	1,100,295	-	3,810
Net operating revenues	<u>841,345</u>	<u>9,068</u>	<u>368,117</u>	<u>230,475</u>	<u>233,685</u>
Operating expenditures:					
Wages	181,502	-	85,185	21,408	74,909
Student labor	31,037	2,827	7,713	20,497	-
Related benefits	19,932	-	15,766	4,166	-
Utilities	12,647	105	6,587	5,955	-
Travel	73,044	-	18	112	72,914
Supplies and expenses	215,905	1,956	41,320	71,344	101,285
Total operating expenditures	<u>534,067</u>	<u>4,888</u>	<u>156,589</u>	<u>123,482</u>	<u>249,108</u>
Excess of operating revenues over operating expenditures					
	<u>307,278</u>	<u>4,180</u>	<u>211,528</u>	<u>106,993</u>	<u>(15,423)</u>
Other revenues:					
Interest on investments	90,261	2,726	53,960	30,600	2,975
Excess of revenues over expenditures					
	<u>\$ 397,539</u>	<u>\$ 6,906</u>	<u>\$ 265,488</u>	<u>\$ 137,593</u>	<u>\$ (12,448)</u>

LSU AT EUNICE

ANALYSIS C-2B1

STATEMENT OF NET ASSETS
FOR THE YEAR ENDED JUNE 30, 2006

ANALYSIS C-2B1

	<u>Total</u>	<u>Newspaper</u>	<u>Bookstore</u>	<u>Union</u>	<u>Athletics</u>
Assets:					
Cash and investments	\$ 2,293,042	\$ 70,877	\$ 1,525,005	\$ 695,001	\$ 2,159
Inventories	266,828	-	266,828	-	-
Accounts receivable	97,076	771	61,376	16,950	17,979
Total assets	<u>2,656,946</u>	<u>71,648</u>	<u>1,853,209</u>	<u>711,951</u>	<u>20,138</u>
Liabilities:					
Accounts payable	18,662	-	14,190	6,024	(1,552)
Deferred revenue	35,700	771	-	16,950	17,979
Total liabilities	<u>54,362</u>	<u>771</u>	<u>14,190</u>	<u>22,974</u>	<u>16,427</u>
Net assets	<u>\$ 2,602,584</u>	<u>\$ 70,877</u>	<u>\$ 1,839,019</u>	<u>\$ 688,977</u>	<u>\$ 3,711</u>

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

Fund balance:					
Operating fund balance -					
Balance at July 1	\$ 2,024,915	\$ 49,273	\$ 1,570,931	\$ 389,224	\$ 15,487
Revenues over/(under) expenditures	397,539	6,906	265,488	137,593	(12,448)
Net transfers (to)/from unexpended plant fund	(3,337)	-	-	(3,337)	-
Total operating fund balance	<u>2,419,117</u>	<u>56,179</u>	<u>1,836,419</u>	<u>523,480</u>	<u>3,039</u>
Equipment renewals and replacements -					
Balance at July 1	183,467	14,698	2,600	165,497	672
Total equipment r&r fund balance	<u>183,467</u>	<u>14,698</u>	<u>2,600</u>	<u>165,497</u>	<u>672</u>
Total fund balances	<u>\$ 2,602,584</u>	<u>\$ 70,877</u>	<u>\$ 1,839,019</u>	<u>\$ 688,977</u>	<u>\$ 3,711</u>