

LSU AT ALEXANDRIA

ANALYSIS C-2B1

ANALYSIS OF REVENUES AND EXPENDITURES OF AUXILIARY ENTERPRISES
FOR THE YEAR ENDED JUNE 30, 2004

ANALYSIS C-2B1

	<u>Total</u>	<u>Union</u>	<u>Bookstore</u>	<u>Sauce Piquante</u>	<u>LSUA Tiger</u>	<u>Golf Course</u>	<u>Duplicating & Copy Service</u>	<u>Parking, Street & Safety</u>	<u>Campus Card Operations</u>	<u>Child Care Center</u>
Operating revenues:										
Sales and services	\$ 2,190,261	\$ 165,937	\$ 1,623,076	\$ 25	\$ 246	\$ 123,049	\$ 117,068	\$ -	\$ -	\$ 160,860
Fee allocations	325,254	154,116	-	14,610	5,453	-	-	96,550	-	54,525
Total operating revenues	<u>2,515,515</u>	<u>320,053</u>	<u>1,623,076</u>	<u>14,635</u>	<u>5,699</u>	<u>123,049</u>	<u>117,068</u>	<u>96,550</u>	<u>-</u>	<u>215,385</u>
Less cost of goods sold										
	<u>1,267,981</u>	<u>114,002</u>	<u>1,145,580</u>	<u>-</u>	<u>-</u>	<u>8,399</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net operating revenues	<u>1,247,534</u>	<u>206,051</u>	<u>477,496</u>	<u>14,635</u>	<u>5,699</u>	<u>114,650</u>	<u>117,068</u>	<u>96,550</u>	<u>-</u>	<u>215,385</u>
Operating expenditures:										
Salaries	207,809	10,972	40,364	-	-	37,707	2,541	-	-	116,225
Wages	254,239	100,259	69,398	1,967	2,754	36,352	14,346	-	234	28,929
Related benefits	120,020	27,269	40,904	-	-	10,573	3,435	-	17	37,822
Travel	6,006	639	1,181	718	589	299	-	-	-	2,580
Supplies and expense	460,529	73,229	97,031	20,146	6,496	23,358	130,285	74,058	3,673	32,253
Utilities	50,904	30,576	9,298	451	437	2,543	624	-	-	6,975
Depreciation expense	20,038	560	9,695	-	-	2,331	6,249	-	1,203	-
Total operating expenditures	<u>1,119,545</u>	<u>243,504</u>	<u>267,871</u>	<u>23,282</u>	<u>10,276</u>	<u>113,163</u>	<u>157,480</u>	<u>74,058</u>	<u>5,127</u>	<u>224,784</u>
Excess of operating revenues over operating expenditures										
	<u>127,989</u>	<u>(37,453)</u>	<u>209,625</u>	<u>(8,647)</u>	<u>(4,577)</u>	<u>1,487</u>	<u>(40,412)</u>	<u>22,492</u>	<u>(5,127)</u>	<u>(9,399)</u>
Other revenues:										
Interest on investments	<u>13,956</u>	<u>1,420</u>	<u>6,556</u>	<u>242</u>	<u>905</u>	<u>2,964</u>	<u>808</u>	<u>859</u>	<u>-</u>	<u>202</u>
Excess of revenues over expenditures	<u>\$ 141,945</u>	<u>\$ (36,033)</u>	<u>\$ 216,181</u>	<u>\$ (8,405)</u>	<u>\$ (3,672)</u>	<u>\$ 4,451</u>	<u>\$ (39,604)</u>	<u>\$ 23,351</u>	<u>\$ (5,127)</u>	<u>\$ (9,197)</u>

**LSU AT ALEXANDRIA
AUXILIARY ENTERPRISES**

ANALYSIS C-2B1

**STATEMENT OF NET ASSETS
JUNE 30, 2004**

ANALYSIS C-2B1

	<u>Total</u>	<u>Union</u>	<u>Bookstore</u>	<u>Sauce Piquante</u>	<u>LSUA Tiger</u>	<u>Golf Course</u>	<u>Duplicating and Copy Service</u>	<u>Parking, Street, & Safety</u>	<u>Campus Card Operations</u>	<u>Child Care Center</u>
Assets:										
Cash and investments	\$ 1,747,316	\$ 149,443	\$ 954,593	\$ 26,726	\$ 111,047	\$ 377,810	\$ 70,480	\$ 71,738	\$ (3,924)	\$ (10,597)
Accounts receivable	263,694	5,568	255,374	-	-	227	(3)	-	-	2,528
Inventories	240,625	9,729	230,896	-	-	-	-	-	-	-
Total assets	<u>2,251,635</u>	<u>164,740</u>	<u>1,440,863</u>	<u>26,726</u>	<u>111,047</u>	<u>378,037</u>	<u>70,477</u>	<u>71,738</u>	<u>(3,924)</u>	<u>(8,069)</u>
Liabilities:										
Accounts payable	30,849	1,635	23,157	-	-	1,215	4,212	-	-	630
Deferred revenue	58,372	32,481	-	2,406	902	-	-	12,115	-	10,468
Total liabilities	<u>89,221</u>	<u>34,116</u>	<u>23,157</u>	<u>2,406</u>	<u>902</u>	<u>1,215</u>	<u>4,212</u>	<u>12,115</u>	<u>-</u>	<u>11,098</u>
Net assets	<u>\$ 2,162,414</u>	<u>\$ 130,624</u>	<u>\$ 1,417,706</u>	<u>\$ 24,320</u>	<u>\$ 110,145</u>	<u>\$ 376,822</u>	<u>\$ 66,265</u>	<u>\$ 59,623</u>	<u>\$ (3,924)</u>	<u>\$ (19,167)</u>

**ANALYSIS OF CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2004**

Fund balances:										
Operating fund balance -										
Balances at July 1	\$ 1,871,559	\$ 119,293	\$ 1,143,029	\$ 29,386	\$ 107,051	\$ 354,433	\$ 86,958	\$ 37,360	\$ -	\$ (5,951)
Revenues over/(under) expenditures	141,945	(36,033)	216,181	(8,405)	(3,672)	4,451	(39,604)	23,351	(5,127)	(9,197)
Net transfers (to)/from unexpended plant fund	(11,981)	(12,500)	8,254	-	-	-	-	(1,088)	-	(6,647)
Total operating fund balance	<u>2,001,523</u>	<u>70,760</u>	<u>1,367,464</u>	<u>20,981</u>	<u>103,379</u>	<u>358,884</u>	<u>47,354</u>	<u>59,623</u>	<u>(5,127)</u>	<u>(21,795)</u>
Equipment renewals & replacements -										
Balances at July 1	152,245	59,304	40,547	3,339	6,766	15,607	24,054	-	-	2,628
Depreciation charges transferred	20,038	560	9,695	-	-	2,331	6,249	-	1,203	-
Equipment purchases	(11,392)	-	-	-	-	-	(11,392)	-	-	-
Total equipment r&r fund balance	<u>160,891</u>	<u>59,864</u>	<u>50,242</u>	<u>3,339</u>	<u>6,766</u>	<u>17,938</u>	<u>18,911</u>	<u>-</u>	<u>1,203</u>	<u>2,628</u>
Total fund balances	<u>\$ 2,162,414</u>	<u>\$ 130,624</u>	<u>\$ 1,417,706</u>	<u>\$ 24,320</u>	<u>\$ 110,145</u>	<u>\$ 376,822</u>	<u>\$ 66,265</u>	<u>\$ 59,623</u>	<u>\$ (3,924)</u>	<u>\$ (19,167)</u>