

LSU AT ALEXANDRIA

ANALYSIS C-2B1

ANALYSIS OF REVENUES AND EXPENDITURES OF AUXILIARY ENTERPRISES
FOR THE YEAR ENDED JUNE 30, 2005

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	\$ 968,629	\$ -	\$ 163,799	\$ 340,493	\$ 11	\$ 150	\$ 130,350	\$ 152,192	\$ -	\$ 10,000	\$ 171,634
Fee allocations	357,105	-	187,623	-	13,898	5,211	-	-	98,255	-	52,118
Total operating revenues	1,325,734	-	351,422	340,493	13,909	5,361	130,350	152,192	98,255	10,000	223,752
Less cost of goods sold											
Net operating revenues	927,643	-	232,246	69,465	13,909	5,361	122,757	151,898	98,255	10,000	223,752
Operating expenditures:											
Salaries	187,940	-	15,958	14,921	-	-	37,191	3,990	-	-	115,880
Wages	220,618	-	108,734	11,549	(250)	1,774	36,571	22,603	-	1,635	38,002
Related benefits	126,773	-	32,344	22,308	-	-	16,652	5,754	-	119	49,596
Travel	6,742	-	1,288	2,825	-	-	15	6	-	52	2,556
Supplies and expense	358,136	31	79,276	32,021	3,914	7,189	31,870	108,503	56,870	7,926	30,536
Utilities	45,929	-	33,426	2,234	496	481	2,799	687	-	-	5,806
Depreciation expense	25,702	-	560	9,695	-	-	4,568	6,249	-	4,630	-
Total operating expenditures	971,840	31	271,586	95,553	4,160	9,444	129,666	147,792	56,870	14,362	242,376
Excess of operating revenues over operating expenditures											
	(44,197)	(31)	(39,340)	(26,088)	9,749	(4,083)	(6,909)	4,106	41,385	(4,362)	(18,624)
Other revenues:											
Interest on investments	52,564	-	8,091	24,929	1,015	3,421	12,041	2,088	735	-	244
Excess of revenues over expenditures	\$ 8,367	\$ (31)	\$ (31,249)	\$ (1,159)	\$ 10,764	\$ (662)	\$ 5,132	\$ 6,194	\$ 42,120	\$ (4,362)	\$ (18,380)

ANALYSIS C-2B1

**LSU AT ALEXANDRIA
AUXILIARY ENTERPRISES**
STATEMENT OF NET ASSETS
JUNE 30, 2005

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	\$ 1,106,380	\$ (31)	\$ 37,600	\$ 649,416	\$ 37,222	\$ 110,285	\$ 247,804	\$ 79,616	\$ 12,545	\$ (14,439)	\$ (53,638)
Accounts receivable	81,501	-	2,607	54,511	-	-	161	95	-	-	24,127
Inventories	5,127	-	5,127	-	-	-	-	-	-	-	-
Total assets	<u>1,193,008</u>	<u>(31)</u>	<u>45,334</u>	<u>703,927</u>	<u>37,222</u>	<u>110,285</u>	<u>247,965</u>	<u>79,711</u>	<u>12,545</u>	<u>(14,439)</u>	<u>(29,511)</u>
Liabilities:											
Accounts payable	6,497	-	2,744	15	-	-	2,716	1,003	-	-	19
Deferred revenue	50,580	-	28,863	-	2,138	802	-	-	10,760	-	8,017
Total liabilities	<u>57,077</u>	<u>-</u>	<u>31,607</u>	<u>15</u>	<u>2,138</u>	<u>802</u>	<u>2,716</u>	<u>1,003</u>	<u>10,760</u>	<u>-</u>	<u>8,036</u>
Net assets	<u>\$ 1,135,931</u>	<u>\$ (31)</u>	<u>\$ 13,727</u>	<u>\$ 703,912</u>	<u>\$ 35,084</u>	<u>\$ 109,483</u>	<u>\$ 245,249</u>	<u>\$ 78,708</u>	<u>\$ 1,785</u>	<u>\$ (14,439)</u>	<u>\$ (37,547)</u>

**ANALYSIS OF CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2005**

Fund balances:											
Operating fund balance -											
Balances at July 1	\$ 2,001,523	\$ -	\$ 70,760	\$ 1,367,464	\$ 20,981	\$ 103,379	\$ 358,884	\$ 47,354	\$ 59,623	\$ (5,127)	\$ (21,795)
Revenues over/(under) expenditures	8,367	(31)	(31,249)	(1,159)	10,764	(662)	5,132	6,194	42,120	(4,362)	(18,380)
Net transfers (to)/from unexpended plant fund	(1,036,349)	-	(86,208)	(722,330)	-	-	(127,853)	-	(99,958)	-	-
Total operating fund balance	<u>973,541</u>	<u>(31)</u>	<u>(46,697)</u>	<u>643,975</u>	<u>31,745</u>	<u>102,717</u>	<u>236,163</u>	<u>53,548</u>	<u>1,785</u>	<u>(9,489)</u>	<u>(40,175)</u>
Equipment renewals & replacements -											
Balances at July 1	160,891	-	59,864	50,242	3,339	6,766	17,938	18,911	-	1,203	2,628
Depreciation charges transferred	25,702	-	560	9,695	-	-	4,568	6,249	-	4,630	-
Equipment purchases	(24,203)	-	-	-	-	-	(13,420)	-	-	(10,783)	-
Total equipment R&R fund balance	<u>162,390</u>	<u>-</u>	<u>60,424</u>	<u>59,937</u>	<u>3,339</u>	<u>6,766</u>	<u>9,086</u>	<u>25,160</u>	<u>-</u>	<u>(4,950)</u>	<u>2,628</u>
Total fund balances	<u>\$ 1,135,931</u>	<u>\$ (31)</u>	<u>\$ 13,727</u>	<u>\$ 703,912</u>	<u>\$ 35,084</u>	<u>\$ 109,483</u>	<u>\$ 245,249</u>	<u>\$ 78,708</u>	<u>\$ 1,785</u>	<u>\$ (14,439)</u>	<u>\$ (37,547)</u>