

LSU IN SHREVEPORT

ANALYSIS C-2B1

ANALYSIS OF REVENUES AND EXPENDITURES OF AUXILIARY ENTERPRISES
FOR THE YEAR ENDED JUNE 30, 2008

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	\$ 2,166,569	\$ 307,827	\$ 1,685,278	\$ 7,639	\$ 133,539	\$ 1,000	\$ 31,286
Fee allocations	1,841,784	-	-	24,453	1,032,804	-	784,527
GF Transfers	270,000	-	-	-	-	-	270,000
Concessions	13,981	-	-	-	-	-	13,981
Athletics - Baseball	34,143	-	-	-	-	-	34,143
Miscellaneous income	116,922	-	91,691	-	-	-	25,231
Pilots boosters	29,886	-	-	-	-	-	29,886
Total	<u>4,473,285</u>	<u>307,827</u>	<u>1,776,969</u>	<u>32,092</u>	<u>1,166,343</u>	<u>1,000</u>	<u>1,189,054</u>
Less cost of goods sold	<u>1,487,494</u>	<u>153,054</u>	<u>1,334,440</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total operating revenue	<u>2,985,791</u>	<u>154,773</u>	<u>442,529</u>	<u>32,092</u>	<u>1,166,343</u>	<u>1,000</u>	<u>1,189,054</u>
Operating Expenditures:							
Salaries	900,155	124,852	182,352	-	230,689	-	362,262
Wages	82,623	10,856	9,153	19,064	36,478	-	7,072
Staff Benefits	276,096	39,394	65,796	-	61,493	-	109,413
Travel	200,657	-	13,192	-	8,697	-	178,768
Supplies and expense	1,100,536	26,823	98,615	13,028	462,333	-	499,737
Utilities	50,000	-	50,000	-	-	-	-
Principal and interest	-	-	-	-	-	-	-
Equipment	<u>345,910</u>	<u>-</u>	<u>412</u>	<u>-</u>	<u>343,998</u>	<u>-</u>	<u>1,500</u>
Total operating expenditures	<u>2,955,977</u>	<u>201,925</u>	<u>419,520</u>	<u>32,092</u>	<u>1,143,688</u>	<u>-</u>	<u>1,158,752</u>
Excess of operating revenue over operating expense	29,814	(47,152)	23,009	-	22,655	1,000	30,302
Other Revenues:							
Interest on investments	89,571	(1,539)	95,260	-	(22,655)	598	17,907
Excess revenue over expenditures	<u>\$ 119,385</u>	<u>\$ (48,691)</u>	<u>\$ 118,269</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,598</u>	<u>\$ 48,209</u>

LSU IN SHREVEPORT

ANALYSIS C-2B1

ANALYSIS OF FUND BALANCES OF AUXILIARY ENTERPRISES
FOR THE YEAR ENDED JUNE 30, 2008
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	\$ 1,842,842	\$ (235,499)	\$ 1,637,590	\$ -	\$ 20,727	\$ 12,454	\$ 407,570
Accrued Interest	360	(12)	520	-	(224)	3	73
Inventories on hand	384,946	7,151	377,795	-	-	-	-
Accounts receivable	23,155	-	23,155	-	-	-	-
Total assets	<u>2,251,303</u>	<u>(228,360)</u>	<u>2,039,060</u>	<u>-</u>	<u>20,503</u>	<u>12,457</u>	<u>407,643</u>
Liabilities and Fund Balances:							
Accounts payable	(30,761)	-	(30,761)	-	-	-	-
Deferred revenues	109,932	-	-	-	20,503	-	89,429
Total liabilities	<u>79,171</u>	<u>-</u>	<u>(30,761)</u>	<u>-</u>	<u>20,503</u>	<u>-</u>	<u>89,429</u>
Fund balance-							
Balance July 1, 2007	2,052,747	(179,669)	1,951,552	-	-	10,859	270,005
Transfers to restricted fund	-	-	-	-	-	-	-
Excess of revenue over expenditures	119,385	(48,691)	118,269	-	-	1,598	48,209
Fund balance June 30, 2008	<u>2,172,132</u>	<u>(228,360)</u>	<u>2,069,821</u>	<u>-</u>	<u>-</u>	<u>12,457</u>	<u>318,214</u>
Total liabilities and fund balance	<u>\$ 2,251,303</u>	<u>\$ (228,360)</u>	<u>\$ 2,039,060</u>	<u>\$ -</u>	<u>\$ 20,503</u>	<u>\$ 12,457</u>	<u>\$ 407,643</u>