

LSU AT EUNICE

ANALYSIS C-2B1

ANALYSIS OF REVENUE AND EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 2005

ANALYSIS C-2B1

| | <u>Total</u> | <u>Newspaper</u> | <u>Bookstore</u> | <u>Union</u> | <u>Athletics</u> |
|--|-------------------|------------------|-------------------|-------------------|------------------|
| Operating revenues: | | | | | |
| Sales and services | \$ 1,736,678 | \$ 72 | \$ 1,557,549 | \$ 162,940 | \$ 16,117 |
| Fee allocation | 345,668 | 9,737 | - | 107,395 | 228,536 |
| Total operating revenues | <u>2,082,346</u> | <u>9,809</u> | <u>1,557,549</u> | <u>270,335</u> | <u>244,653</u> |
| Less cost of goods sold | | | | | |
| Net operating revenues | <u>1,038,489</u> | <u>-</u> | <u>1,018,554</u> | <u>16,291</u> | <u>3,644</u> |
| Net operating revenues | <u>1,043,857</u> | <u>9,809</u> | <u>538,995</u> | <u>254,044</u> | <u>241,009</u> |
| Operating expenditures: | | | | | |
| Wages | 157,120 | - | 83,968 | 27,696 | 45,456 |
| Student labor | 24,971 | 1,885 | 9,581 | 13,505 | - |
| Related benefits | 23,312 | - | 15,137 | 8,175 | - |
| Utilities | 12,514 | 122 | 6,508 | 5,884 | - |
| Travel | 37,234 | - | 1,625 | 1,942 | 33,667 |
| Debt service | 46,060 | - | 46,060 | - | - |
| Supplies and expenses | 184,596 | 2,019 | 39,425 | 61,063 | 82,089 |
| Total operating expenditures | <u>485,807</u> | <u>4,026</u> | <u>202,304</u> | <u>118,265</u> | <u>161,212</u> |
| Excess of operating revenues over operating expenditures | | | | | |
| | <u>558,050</u> | <u>5,783</u> | <u>336,691</u> | <u>135,779</u> | <u>79,797</u> |
| Other revenues: | | | | | |
| Interest on investments | 57,905 | 1,874 | 30,872 | 24,709 | 450 |
| Excess of revenues over expenditures | | | | | |
| | <u>\$ 615,955</u> | <u>\$ 7,657</u> | <u>\$ 367,563</u> | <u>\$ 160,488</u> | <u>\$ 80,247</u> |

LSU AT EUNICE

ANALYSIS C-2B1

STATEMENT OF NET ASSETS
FOR THE YEAR ENDED JUNE 30, 2005

ANALYSIS C-2B1

| | <u>Total</u> | <u>Newspaper</u> | <u>Bookstore</u> | <u>Union</u> | <u>Athletics</u> |
|----------------------|---------------------|------------------|---------------------|-------------------|------------------|
| Assets: | | | | | |
| Cash and investments | \$ 1,873,007 | \$ 63,967 | \$ 1,235,038 | \$ 556,222 | \$ 17,780 |
| Inventories | 334,372 | - | 334,372 | - | - |
| Accounts receivable | 61,566 | 909 | 19,389 | 20,063 | 21,205 |
| Total assets | <u>2,268,945</u> | <u>64,876</u> | <u>1,588,799</u> | <u>576,285</u> | <u>38,985</u> |
| Liabilities: | | | | | |
| Accounts payable | 18,618 | - | 15,268 | 1,648 | 1,702 |
| Deferred revenue | 41,945 | 905 | - | 19,916 | 21,124 |
| Total liabilities | <u>60,563</u> | <u>905</u> | <u>15,268</u> | <u>21,564</u> | <u>22,826</u> |
| Net assets | <u>\$ 2,208,382</u> | <u>\$ 63,971</u> | <u>\$ 1,573,531</u> | <u>\$ 554,721</u> | <u>\$ 16,159</u> |

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

| | | | | | |
|---|---------------------|------------------|---------------------|-------------------|------------------|
| Fund balance: | | | | | |
| Operating fund balance - | | | | | |
| Balance at July 1 | \$ 1,658,835 | \$ 41,579 | \$ 1,203,368 | \$ 474,497 | \$ (60,609) |
| Revenues over/(under) expenditures | 615,955 | 7,657 | 367,563 | 160,488 | 80,247 |
| Net transfers (to)/from unexpended plant fund | (249,875) | - | - | (245,724) | (4,151) |
| Other additions | - | 37 | - | (37) | - |
| Total operating fund balance | <u>2,024,915</u> | <u>49,273</u> | <u>1,570,931</u> | <u>389,224</u> | <u>15,487</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>\$ 2,208,382</u> | <u>\$ 63,971</u> | <u>\$ 1,573,531</u> | <u>\$ 554,721</u> | <u>\$ 16,159</u> |