

LSU IN SHREVEPORT

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>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	\$ 2,369,856	\$ 254,036	\$ 2,025,149	\$ 4,214	\$ 55,057	\$ 1,000	\$ 30,400
Fee allocations	997,197	-	-	22,587	447,603	-	527,007
Concessions	984	-	-	-	-	-	984
Athletics - Baseball	18,980	-	-	-	-	-	18,980
Miscellaneous income	22,645	-	22,511	-	-	-	134
Pilots boosters	16,630	-	-	-	-	-	16,630
Total	<u>3,426,292</u>	<u>254,036</u>	<u>2,047,660</u>	<u>26,801</u>	<u>502,660</u>	<u>1,000</u>	<u>594,135</u>
Less cost of goods sold	<u>1,622,979</u>	<u>129,790</u>	<u>1,493,189</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total operating revenue	<u>1,803,313</u>	<u>124,246</u>	<u>554,471</u>	<u>26,801</u>	<u>502,660</u>	<u>1,000</u>	<u>594,135</u>
Operating Expenditures:							
Salaries	607,478	123,818	138,903	-	112,301	-	232,456
Wages	136,319	37,041	24,889	17,230	48,473	-	8,686
Staff Benefits	147,063	24,331	49,165	-	26,161	-	47,406
Travel	85,322	2,182	11,068	-	6,783	-	65,289
Supplies and expense	688,242	32,553	215,020	9,571	239,669	-	191,429
Utilities	100,000	-	50,000	-	50,000	-	-
Principal and interest	-	-	-	-	-	-	-
Equipment	270,329	8,386	181,165	-	25,389	-	55,389
Total operating expenditures	<u>2,034,753</u>	<u>228,311</u>	<u>670,210</u>	<u>26,801</u>	<u>508,776</u>	<u>-</u>	<u>600,655</u>
Excess of operating revenue over operating expense	(231,440)	(104,065)	(115,739)	-	(6,116)	1,000	(6,520)
Other Revenues:							
Interest on investments	24,839	323	14,772	-	6,116	74	3,554
Excess revenue over expenditures	<u>\$ (206,601)</u>	<u>\$ (103,742)</u>	<u>\$ (100,967)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,074</u>	<u>\$ (2,966)</u>

LSU IN SHREVEPORT

ANALYSIS C-2B1

ANALYSIS OF FUND BALANCES OF AUXILIARY ENTERPRISES
FOR THE YEAR ENDED JUNE 30, 2004
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	\$ 1,465,490	\$ (11,291)	\$ 1,131,522	\$ -	\$ 35,707	\$ 6,641	\$ 302,911
Accrued Interest	1,069	3	718	-	218	4	126
Inventories on hand	542,139	6,082	536,057	-	-	-	-
Accounts receivable	6,041	-	6,041	-	-	-	-
Total assets	<u>2,014,739</u>	<u>(5,206)</u>	<u>1,674,338</u>	<u>-</u>	<u>35,925</u>	<u>6,645</u>	<u>303,037</u>
Liabilities and Fund Balances:							
Accounts payable	3,305		3,305	-	-	-	-
Accrued payroll	4,494	889	1,423	-	1,017	-	1,165
Deferred revenues	107,617	-	-	-	34,908	-	72,709
Total liabilities	<u>115,416</u>	<u>889</u>	<u>4,728</u>	<u>-</u>	<u>35,925</u>	<u>-</u>	<u>73,874</u>
Fund balance-							
Balance July 1, 2003	2,105,924	97,647	1,770,577	-	-	5,571	232,129
Excess of revenue over expenditures	<u>(206,601)</u>	<u>(103,742)</u>	<u>(100,967)</u>	<u>-</u>	<u>-</u>	<u>1,074</u>	<u>(2,966)</u>
Fund balance June 30, 2004	<u>1,899,323</u>	<u>(6,095)</u>	<u>1,669,610</u>	<u>-</u>	<u>-</u>	<u>6,645</u>	<u>229,163</u>
Total liabilities and fund balance	<u>\$ 2,014,739</u>	<u>\$ (5,206)</u>	<u>\$ 1,674,338</u>	<u>\$ -</u>	<u>\$ 35,925</u>	<u>\$ 6,645</u>	<u>\$ 303,037</u>