

LSU IN SHREVEPORT

ANALYSIS C-2B1

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

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	\$ 2,071,051	\$ 225,900	\$ 1,748,763	\$ 7,006	\$ 44,088	\$ 1,000	\$ 44,294
Fee allocations	1,223,831	-	-	21,253	517,763	-	684,815
Concessions	64,900	-	-	-	-	-	64,900
Athletics - Baseball	32,361	-	-	-	-	-	32,361
Miscellaneous income	80,850	-	76,445	-	-	-	4,405
Pilots boosters	44,199	-	-	-	-	-	44,199
Total	<u>3,517,192</u>	<u>225,900</u>	<u>1,825,208</u>	<u>28,259</u>	<u>561,851</u>	<u>1,000</u>	<u>874,974</u>
Less cost of goods sold	<u>1,593,341</u>	<u>96,614</u>	<u>1,496,727</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total operating revenue	<u>1,923,851</u>	<u>129,286</u>	<u>328,481</u>	<u>28,259</u>	<u>561,851</u>	<u>1,000</u>	<u>874,974</u>
Operating Expenditures:							
Salaries	719,369	110,232	157,822	-	163,092	-	288,223
Wages	108,184	9,918	18,214	17,632	49,114	-	13,306
Staff Benefits	188,823	23,077	52,514	-	40,075	-	73,157
Travel	115,157	-	-	280	7,457	-	107,420
Supplies and expense	628,238	34,660	19,840	10,347	212,296	-	351,095
Utilities	100,000	-	50,000	-	50,000	-	-
Principal and interest	-	-	-	-	-	-	-
Equipment	109,660	-	948	-	45,304	-	63,408
Total operating expenditures	<u>1,969,431</u>	<u>177,887</u>	<u>299,338</u>	<u>28,259</u>	<u>567,338</u>	<u>-</u>	<u>896,609</u>
Excess of operating revenue over operating expense	(45,580)	(48,601)	29,143	-	(5,487)	1,000	(21,635)
Other Revenues:							
Interest on investments	59,060	(713)	47,015	-	5,487	200	7,071
Excess revenue over expenditures	<u>\$ 13,480</u>	<u>\$ (49,314)</u>	<u>\$ 76,158</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,200</u>	<u>\$ (14,564)</u>

LSU IN SHREVEPORT

ANALYSIS C-2B1

ANALYSIS OF FUND BALANCES OF AUXILIARY ENTERPRISES
FOR THE YEAR ENDED JUNE 30, 2005
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	\$ 1,555,778	\$ (63,915)	\$ 1,286,863	\$ -	\$ 35,436	\$ 7,837	\$ 289,557
Accrued Interest	1,802	(52)	1,963	-	(338)	8	221
Inventories on hand	474,106	9,969	464,137	-	-	-	-
Accounts receivable	9,476	-	9,476	-	-	-	-
Total assets	<u>2,041,162</u>	<u>(53,998)</u>	<u>1,762,439</u>	<u>-</u>	<u>35,098</u>	<u>7,845</u>	<u>289,778</u>
Liabilities and Fund Balances:							
Accounts payable	13,477		13,477	-	-	-	-
Accrued payroll	7,075	1,411	3,194	-	-	-	2,470
Deferred revenues	107,807	-	-	-	35,098	-	72,709
Total liabilities	<u>128,359</u>	<u>1,411</u>	<u>16,671</u>	<u>-</u>	<u>35,098</u>	<u>-</u>	<u>75,179</u>
Fund balance-							
Balance July 1, 2003	1,899,323	(6,095)	1,669,610	-	-	6,645	229,163
Excess of revenue over expenditures	13,480	(49,314)	76,158	-	-	1,200	(14,564)
Fund balance June 30, 2004	<u>1,912,803</u>	<u>(55,409)</u>	<u>1,745,768</u>	<u>-</u>	<u>-</u>	<u>7,845</u>	<u>214,599</u>
Total liabilities and fund balance	<u>\$ 2,041,162</u>	<u>\$ (53,998)</u>	<u>\$ 1,762,439</u>	<u>\$ -</u>	<u>\$ 35,098</u>	<u>\$ 7,845</u>	<u>\$ 289,778</u>