

LSU AT ALEXANDRIA

ANALYSIS C-2B1

ANALYSIS OF REVENUES AND EXPENDITURES OF AUXILIARY ENTERPRISES  
FOR THE YEAR ENDED JUNE 30, 2007

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	Athletics
Operating revenues:												
Sales and services	\$ 570,879	\$ -	\$ 20,344	\$ 151,261	\$ 90	\$ 326	\$ 127,696	\$ 145,245	\$ 930	\$ 3,566	\$ 121,421	\$ -
Fee allocations	503,438	-	170,987	-	12,671	4,748	-	-	89,919	-	47,509	177,604
Other income	59,060	59,060	-	-	-	-	-	-	-	-	-	-
Total operating revenues	1,133,377	59,060	191,331	151,261	12,761	5,074	127,696	145,245	90,849	3,566	168,930	177,604
Less cost of goods sold	6,149	-	-	(4,116)	-	-	7,476	2,789	-	-	-	-
Net operating revenues	1,127,228	59,060	191,331	155,377	12,761	5,074	120,220	142,456	90,849	3,566	168,930	177,604
Operating expenditures:												
Salaries	195,262	-	7,858	2,050	-	-	39,668	5,466	10,250	5,808	102,927	21,235
Wages	129,813	-	21,074	6,337	-	1,264	40,763	29,854	9,443	7,433	13,645	-
Related benefits	94,382	-	5,940	8,343	-	-	15,908	6,464	5,062	2,965	43,483	6,217
Travel	13,441	52	2,246	588	-	4,792	5	1,466	-	375	1,054	2,863
Supplies and expense	494,032	44,179	94,981	77,498	20	1,458	57,431	122,728	59,488	(35,624)	36,472	35,401
Utilities	66,394	-	47,531	13,135	637	617	3,592	882	-	-	-	-
Depreciation expense	24,022	-	5,101	9,156	-	-	3,436	1,899	-	3,427	-	1,003
Total operating expenditures	1,017,346	44,231	184,731	117,107	657	8,131	160,803	168,759	84,243	(15,616)	197,581	66,719
Excess of operating revenues over operating expenditures	109,882	14,829	6,600	38,270	12,104	(3,057)	(40,583)	(26,303)	6,606	19,182	(28,651)	110,885
Other revenues:												
Interest on investments	53,474	-	3,275	21,075	1,715	5,023	17,663	1,495	82	-	-	3,146
Excess of revenues over expenditures	163,356	14,829	9,875	59,345	13,819	1,966	(22,920)	(24,808)	6,688	19,182	(28,651)	114,031

**LSU AT ALEXANDRIA  
AUXILIARY ENTERPRISES**

ANALYSIS C-2B1

**STATEMENT OF NET ASSETS  
JUNE 30, 2007**

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	Athletics
<b>Assets:</b>												
Cash and investments	\$ 677,039	\$ (44,474)	\$ (35,068)	\$ 429,318	\$ 47,493	\$ 118,664	\$ 156,527	\$ 34,077	\$ 2,714	\$ (37,014)	\$ (33,798)	\$ 38,600
Accounts receivable	14,150	-	242	12,500	-	-	25	1,383	-	-	-	-
<b>Total assets</b>	<b>691,189</b>	<b>(44,474)</b>	<b>(34,826)</b>	<b>441,818</b>	<b>47,493</b>	<b>118,664</b>	<b>156,552</b>	<b>35,460</b>	<b>2,714</b>	<b>(37,014)</b>	<b>(33,798)</b>	<b>38,600</b>
<b>Liabilities:</b>												
Accounts payable	32,944	-	952	(6,393)	-	-	37,905	480	-	-	-	-
Deposits held for others	16,674	-	-	-	-	-	-	-	-	16,674	-	-
Deferred revenue	150,285	-	55,379	-	4,102	1,538	-	-	25,301	-	15,383	48,582
<b>Total liabilities</b>	<b>199,903</b>	<b>-</b>	<b>56,331</b>	<b>(6,393)</b>	<b>4,102</b>	<b>1,538</b>	<b>37,905</b>	<b>480</b>	<b>25,301</b>	<b>16,674</b>	<b>15,383</b>	<b>48,582</b>
<b>Net assets</b>	<b>\$ 491,286</b>	<b>\$ (44,474)</b>	<b>\$ (91,157)</b>	<b>\$ 448,211</b>	<b>\$ 43,391</b>	<b>\$ 117,126</b>	<b>\$ 118,647</b>	<b>\$ 34,980</b>	<b>\$ (22,587)</b>	<b>\$ (53,688)</b>	<b>\$ (49,181)</b>	<b>\$ (9,982)</b>

**ANALYSIS OF CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED JUNE 30, 2007**

<b>Fund balances:</b>												
<b>Operating fund balance -</b>												
Balances at July 1	\$ 656,627	\$ (59,303)	\$ (90,984)	\$ 643,378	\$ 26,233	\$ 108,394	\$ 125,608	\$ 28,414	\$ (29,275)	\$ (74,774)	\$ (21,064)	\$ -
Revenues over/(under) expenditures	163,356	14,829	9,875	59,345	13,819	1,966	(22,920)	(24,808)	6,688	19,182	(28,651)	114,031
Net transfers (to)/from unexpended plant fund	(520,133)	-	(63,338)	(334,701)	-	-	-	-	-	-	(2,094)	(120,000)
<b>Total operating fund balance</b>	<b>299,850</b>	<b>(44,474)</b>	<b>(144,447)</b>	<b>368,022</b>	<b>40,052</b>	<b>110,360</b>	<b>102,688</b>	<b>3,606</b>	<b>(22,587)</b>	<b>(55,592)</b>	<b>(51,809)</b>	<b>(5,969)</b>
<b>Equipment renewals &amp; replacements -</b>												
Balances at July 1	172,430	-	48,189	71,033	3,339	6,766	12,523	29,475	-	(1,523)	2,628	-
Depreciation charges transferred	24,022	-	5,101	9,156	-	-	3,436	1,899	-	3,427	-	1,003
Equipment purchases	(5,016)	-	-	-	-	-	-	-	-	-	-	(5,016)
<b>Total equipment R&amp;R fund balance</b>	<b>191,436</b>	<b>-</b>	<b>53,290</b>	<b>80,189</b>	<b>3,339</b>	<b>6,766</b>	<b>15,959</b>	<b>31,374</b>	<b>-</b>	<b>1,904</b>	<b>2,628</b>	<b>(4,013)</b>
<b>Total fund balances</b>	<b>\$ 491,286</b>	<b>\$ (44,474)</b>	<b>\$ (91,157)</b>	<b>\$ 448,211</b>	<b>\$ 43,391</b>	<b>\$ 117,126</b>	<b>\$ 118,647</b>	<b>\$ 34,980</b>	<b>\$ (22,587)</b>	<b>\$ (53,688)</b>	<b>\$ (49,181)</b>	<b>\$ (9,982)</b>