

LSU IN SHREVEPORT

ANALYSIS C-2B1

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

ANALYSIS C-2B1

	Total	Food Service	Bookstore	Almagest	University Center	University Court Apartments	Athletics
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	4,473,285	307,827	1,776,969	32,092	1,166,343	1,000	1,189,054
Less cost of goods sold	1,487,494	153,054	1,334,440	-	-	-	-
Total operating revenue	2,985,791	154,773	442,529	32,092	1,166,343	1,000	1,189,054
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	345,910	-	412	-	343,998	-	1,500
Total operating expenditures	2,955,977	201,925	419,520	32,092	1,143,688	-	1,158,752
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	\$ 119,385	\$ (48,691)	\$ 118,269	\$ -	\$ -	\$ 1,598	\$ 48,209

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

	Total	Food Service	Bookstore	Almagest	University Center	University Court Apartments	Athletics
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>