

LSU AT ALEXANDRIA

ANALYSIS C-2B1

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

ANALYSIS C-2B1

	Total	Campus Housing Administration	Union	Bookstore	Sauce Piquante	Student Newspaper	Golf Course	Duplicating & Copy Service	Parking, Street & Safety	Campus Card Operations	Child Care Center	Athletics
Operating revenues:												
Sales and services	\$ 636,018	\$ -	\$ 15,811	\$ 150,000	\$ -	\$ 645	\$ 125,295	\$ 174,342	\$ 1,292	\$ 3,491	\$ 162,487	\$ 2,655
Fee allocations	519,689	-	190,222	-	12,234	4,737	-	-	86,107	-	45,677	180,712
Other income	56,788	-	-	-	-	-	-	-	-	-	56,788	-
Total operating revenues	1,212,495	-	206,033	150,000	12,234	5,382	125,295	174,342	87,399	3,491	264,952	183,367
Less cost of goods sold	11,131	-	-	5,803	-	-	5,328	-	-	-	-	-
Net operating revenues	1,201,364	-	206,033	144,197	12,234	5,382	119,967	174,342	87,399	3,491	264,952	183,367
Operating expenditures:												
Salaries	243,723	-	6,325	2,108	-	-	41,142	2,108	10,541	4,217	122,769	54,513
Wages	135,484	-	18,325	6,843	654	8,732	36,899	33,452	9,100	5,320	16,159	-
Related benefits	117,570	-	6,227	4,326	-	-	13,543	6,397	7,292	2,991	47,887	28,907
Travel	48,014	39	184	-	-	1,572	-	-	-	-	80	46,139
Supplies and expense	503,644	47,361	99,759	39,098	1,540	7,891	62,340	107,094	104,774	(65,566)	26,574	72,779
Utilities	67,416	-	53,525	(1,126)	721	699	4,067	999	-	-	8,531	-
Debt service	62,018	-	31,319	-	-	-	-	-	-	-	-	30,699
Depreciation expense	19,738	-	5,101	1,400	-	-	2,237	2,943	-	6,077	-	1,980
Total operating expenditures	1,197,607	47,400	220,765	52,649	2,915	18,894	160,228	152,993	131,707	(46,961)	222,000	235,017
Excess of operating revenues over operating expenditures	3,757	(47,400)	(14,732)	91,548	9,319	(13,512)	(40,261)	21,349	(44,308)	50,452	42,952	(51,650)
Other revenues:												
Interest on investments	41,622	-	3,575	21,186	2,262	4,803	5,568	1,742	-	-	-	2,486
Excess of revenues over expenditures	\$ 45,379	\$ (47,400)	\$ (11,157)	\$ 112,734	\$ 11,581	\$ (8,709)	\$ (34,693)	\$ 23,091	\$ (44,308)	\$ 50,452	\$ 42,952	\$ (49,164)

**LSU AT ALEXANDRIA
AUXILIARY ENTERPRISES**

ANALYSIS C-2B1

STATEMENT OF NET ASSETS
JUNE 30, 2008

ANALYSIS C-2B1

	Total	Campus Housing Administration	Union	Bookstore	Sauce Piquante	Student Newspaper	Golf Course	Duplicating and Copy Service	Parking, Street, & Safety	Campus Card Operations	Child Care Center	Athletics
Assets:												
Cash and investments	\$ 926,573	\$ (91,874)	\$ (6,926)	\$ 669,601	\$ 59,258	\$ 110,045	\$ 87,817	\$ 54,520	\$ (39,465)	\$ 3,488	\$ 10,046	\$ 70,063
Accounts receivable	22,381	-	50	20,500	-	-	525	1,306	-	-	-	-
Total assets	948,954	(91,874)	(6,876)	690,101	59,258	110,045	88,342	55,826	(39,465)	3,488	10,046	70,063
Liabilities:												
Accounts payable	2,499	-	975	(658)	-	-	2,151	31	-	-	-	-
Deposits held for others	13,896	-	-	-	-	-	-	-	-	13,896	-	-
Deferred revenue	193,143	-	89,362	-	4,286	1,628	-	-	27,430	-	16,275	54,162
Total liabilities	209,538	-	90,337	(658)	4,286	1,628	2,151	31	27,430	13,896	16,275	54,162
Net assets	\$ 739,416	\$ (91,874)	\$ (97,213)	\$ 690,759	\$ 54,972	\$ 108,417	\$ 86,191	\$ 55,795	\$ (66,895)	\$ (10,408)	\$ (6,229)	\$ 15,901

**ANALYSIS OF CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2008**

Fund balances:												
Operating fund balance -												
Balances at July 1	\$ 299,850	\$ (44,474)	\$ (144,447)	\$ 368,022	\$ 40,052	\$ 110,360	\$ 102,688	\$ 3,606	\$ (22,587)	\$ (55,592)	\$ (51,809)	\$ (5,969)
Revenues over/(under) expenditures	45,379	(47,400)	(11,157)	112,734	11,581	(8,709)	(34,693)	23,091	(44,308)	50,452	42,952	(49,164)
Net transfers (to)/from plant fund	207,345	-	-	128,414	-	-	-	-	-	-	-	78,931
Total operating fund balance	552,574	(91,874)	(155,604)	609,170	51,633	101,651	67,995	26,697	(66,895)	(5,140)	(8,857)	23,798
Equipment renewals & replacements -												
Balances at July 1	191,436	-	53,290	80,189	3,339	6,766	15,959	31,374	-	1,904	2,628	(4,013)
Depreciation charges transferred	19,738	-	5,101	1,400	-	-	2,237	2,943	-	6,077	-	1,980
Equipment purchases	(24,332)	-	-	-	-	-	-	(5,219)	-	(13,249)	-	(5,864)
Total equipment R&R fund balance	186,842	-	58,391	81,589	3,339	6,766	18,196	29,098	-	(5,268)	2,628	(7,897)
Total fund balances	\$ 739,416	\$ (91,874)	\$ (97,213)	\$ 690,759	\$ 54,972	\$ 108,417	\$ 86,191	\$ 55,795	\$ (66,895)	\$ (10,408)	\$ (6,229)	\$ 15,901