

LSU AT EUNICE

ANALYSIS C-2B1

ANALYSIS OF REVENUE AND EXPENDITURES  
FOR THE YEAR ENDED JUNE 30, 2007

ANALYSIS C-2B1

	<u>Total</u>	<u>Newspaper</u>	<u>Bookstore</u>	<u>Union</u>	Athletics
Operating revenues:					
Sales and services	\$ 1,515,666	\$ 290	\$ 1,452,183	\$ 26,670	\$ 36,523
Fee allocation	<u>455,570</u>	<u>8,340</u>	<u>1,452,183</u>	<u>185,398</u>	261,832
Total operating revenues	<u>1,971,236</u>	<u>8,630</u>	<u>1,452,183</u>	<u>212,068</u>	298,355
Less cost of goods sold	<u>1,059,804</u>	-	<u>1,053,524</u>	-	6,280
Net operating revenues	<u>911,432</u>	<u>8,630</u>	<u>398,659</u>	<u>212,068</u>	292,075
Operating expenditures:					
Wages	173,875	-	85,849	21,532	66,494
Student labor	28,722	2,729	6,551	19,442	-
Related benefits	19,346	-	15,147	4,199	-
Utilities	9,941	87	5,175	4,679	-
Travel	83,300	-	-	168	83,132
Debt service	74,187	-	74,187	-	-
Supplies and expenses	<u>239,777</u>	<u>1,032</u>	<u>43,804</u>	<u>65,770</u>	129,171
Total operating expenditures	<u>629,148</u>	<u>3,848</u>	<u>230,713</u>	<u>115,790</u>	278,797
Excess of operating revenues over operating expenditures	<u>282,284</u>	<u>4,782</u>	<u>167,946</u>	<u>96,278</u>	13,278
Other revenues:					
Interest on investments	<u>108,635</u>	<u>2,981</u>	<u>74,249</u>	<u>31,405</u>	-
Excess of revenues over expenditures	<u>\$ 390,919</u>	<u>\$ 7,763</u>	<u>\$ 242,195</u>	<u>\$ 127,683</u>	<u>\$ 13,278</u>

LSU AT EUNICE

ANALYSIS C-2B1

STATEMENT OF NET ASSETS  
FOR THE YEAR ENDED JUNE 30, 2007

ANALYSIS C-2B1

	<u>Total</u>	<u>Newspaper</u>	<u>Bookstore</u>	<u>Union</u>	<u>Athletics</u>
<b>Assets:</b>					
Cash and investments	\$ 2,714,029	\$ 78,639	\$ 1,803,249	\$ 822,951	\$ 9,190
Inventories	297,769	-	297,769	-	-
Accounts receivable	42,886	688	-	15,129	27,069
<b>Total assets</b>	<b><u>3,054,684</u></b>	<b><u>79,327</u></b>	<b><u>2,101,018</u></b>	<b><u>838,080</u></b>	<b><u>36,259</u></b>
<b>Liabilities:</b>					
Accounts payable	25,676	-	19,804	6,291	(419)
Deferred revenue	43,306	688	-	15,129	27,489
<b>Total liabilities</b>	<b><u>68,982</u></b>	<b><u>688</u></b>	<b><u>19,804</u></b>	<b><u>21,420</u></b>	<b><u>27,070</u></b>
<b>Net assets</b>	<b><u>\$ 2,985,702</u></b>	<b><u>\$ 78,639</u></b>	<b><u>\$ 2,081,214</u></b>	<b><u>\$ 816,660</u></b>	<b><u>\$ 9,189</u></b>

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

<b>Fund balance:</b>					
<b>Operating fund balance -</b>					
Balance at July 1	\$ 2,419,117	\$ 56,178	\$ 1,836,419	\$ 523,481	\$ 3,039
Revenues over/(under) expenditures	390,919	7,763	242,195	127,683	13,278
Net transfers (to)/from unexpended plant fund	(7,800)	-	-	-	(7,800)
<b>Total operating fund balance</b>	<b><u>2,802,236</u></b>	<b><u>63,941</u></b>	<b><u>2,078,614</u></b>	<b><u>651,164</u></b>	<b><u>8,517</u></b>
<b>Equipment renewals and replacements -</b>					
Balance at July 1	183,466	14,698	2,600	165,496	672
<b>Total equipment r&amp;r fund balance</b>	<b><u>183,466</u></b>	<b><u>14,698</u></b>	<b><u>2,600</u></b>	<b><u>165,496</u></b>	<b><u>672</u></b>
<b>Total fund balances</b>	<b><u>\$ 2,985,702</u></b>	<b><u>\$ 78,639</u></b>	<b><u>\$ 2,081,214</u></b>	<b><u>\$ 816,660</u></b>	<b><u>\$ 9,189</u></b>