

LSU HEALTH SCIENCES CENTER

ANALYSIS C-2B1

ANALYSIS OF REVENUE AND EXPENDITURES AND FUND BALANCES
OF NEW ORLEANS AUXILIARY ENTERPRISES
FOR THE YEAR ENDED JUNE 30, 2003

ANALYSIS C-2B1

	Total	Residence Hall	Bookstore	Printing Services	Cafeteria	Yearbook	Parking	Medical Center Stores	Core Labs	Administrative Support
Operating revenues:										
Sales and services	\$ 26,300,515	\$ 856,513	\$ 11,061,868	\$ 2,685,291	\$ 36,247	\$ -	\$ 1,155,427	\$ 8,737,079	\$ 1,768,091	\$ -
Fee allocations	231,382	203,367	-	-	-	28,016	-	-	-	-
Total operating revenues	26,531,898	1,059,879	11,061,868	2,685,291	36,247	28,016	1,155,427	8,737,079	1,768,091	-
Less: cost of goods sold	18,808,292	-	8,634,135	1,290,972	35	-	-	\$ 7,975,696	907,454	-
Net operating revenues	7,723,606	1,059,879	2,427,733	1,394,319	36,212	28,016	1,155,427	761,383	860,637	-
Operating expenditures:										
Salaries	1,555,478	29,458	472,704	172,638	-	-	47,740	286,559	305,949	240,430
Wages	2,665,900	369,194	912,026	352,551	31	-	439,006	60,730	178,017	354,346
Related benefits	732,831	72,666	224,011	96,816	-	-	82,549	69,904	72,086	114,799
Travel	35,582	543	24,255	150	-	-	2,191	2,980	5,209	254
Supplies and expense	1,953,064	182,080	701,794	694,762	38,547	55,759	478,734	310,607	213,918	(723,136)
Principal and interest	263,393	-	-	-	-	-	263,393	-	-	-
Utilities	516,721	205,855	83,081	14,162	63,965	-	105,668	18,405	10,763	14,822
Renewals and replacements	(45,048)	(1,874)	-	-	-	-	(24,112)	-	(19,062)	-
Administrative support	-	-	-	-	-	-	-	-	-	-
Total operating expenditures	7,677,922	857,922	2,417,871	1,331,078	102,543	55,759	1,395,169	749,185	766,880	1,515
Excess of operating revenues over operating expenditures	45,684	201,957	9,862	63,241	(66,331)	(27,743)	(239,742)	12,198	93,757	(1,515)
Other revenues:										
Interest on investments	32,560	9,081	(10,359)	(5,155)	3,929	1,810	24,785	13,278	(10,347)	5,538
Excess of revenues over expenditures	\$ 78,243	\$ 211,038	\$ (497)	\$ 58,085	\$ (62,402)	\$ (25,932)	\$ (214,957)	\$ 25,476	\$ 83,410	\$ 4,022

ANALYSIS C-2B1

LSU HEALTH SCIENCES CENTER
BALANCE SHEET
OF NEW ORLEANS AUXILIARY ENTERPRISES
FOR THE YEAR ENDED JUNE 30, 2003

ANALYSIS C-2B1

	Total	Residence Hall	Bookstore	Printing Services	Cafeteria	Yearbook	Parking	Medical Center Stores	Core Labs	Administrative Support	Pool
Assets:											
Cash and cash equivalents	\$ 2,470,434	\$ (83,460)	\$ (76,916)	\$ (60,424)	\$ (17)	\$ 17	\$ (74,337)	\$ 212,021	\$ (60,412)	\$ (113,851)	\$ 2,727,813
Inventories	2,207,682	-	1,398,260	310,134	-	-	-	253,096	246,192	-	-
Accounts receivable (less allowance of \$88,587)	2,692,425	7	976,880	334,470	9,500	-	3,813	424,876	294,205	324,504	324,170
Due from other auxiliaries	-	-	-	-	-	-	-	-	-	-	-
Prepaid expense and deferred charges	300	-	50	-	-	-	-	-	-	300	(50)
Total assets	7,370,841	(83,453)	2,298,274	584,180	9,483	17	(70,524)	889,993	479,985	210,953	3,051,933
Liabilities:											
Accounts payable	3,041,988	63,806	1,062,150	125,799	8,215	(12,276)	42,310	880,550	109,865	43,975	717,594
Accrued payrolls and other liabilities	46,782	-	-	-	-	-	-	-	-	-	46,782
Capital lease obligation	450,931	-	-	-	-	-	450,931	-	-	-	-
Due to other auxiliaries	-	-	-	-	-	-	-	-	-	-	-
Deferred revenues	-	-	38	-	-	-	(38)	-	-	-	-
Deposits	278,208	78,508	620	-	-	-	200,120	-	-	-	(1,040)
Total liabilities	3,817,909	142,314	1,062,808	125,799	8,215	(12,276)	242,392	880,550	109,865	43,975	763,336
Fund balances:											
Equipment renewals and replacements --											
Balance July 1, 2001	539,055	143,887	133,830	98,894	72,844	334	(33,308)	54,091	68,483	-	-
Equipment purchases	(886,534)	(72,778)	(41,728)	(12,878)	(1,095)	-	(25,920)	(15,061)	(717,074)	-	-
Current fund balance	(347,479)	71,109	92,102	86,016	71,749	334	(59,228)	39,030	(648,591)	-	-
Operating fund balance --											
Balance July 1, 2001	4,190,891	566,703	725,946	197,210	294,813	144,115	1,665,159	453,297	143,648	-	-
Revenues over/(under) expenditures	78,243	211,038	(497)	58,085	(62,402)	(25,932)	(214,957)	25,476	83,410	4,022	-
Equipment purchases	(368,723)	(814)	-	-	-	-	(329,786)	-	(38,123)	-	-
Current fund balance	3,900,411	776,927	725,449	255,295	232,411	118,183	1,120,416	478,773	188,935	4,022	-
Total fund balances	3,552,932	848,036	817,551	341,311	304,160	118,517	1,061,188	517,803	(459,656)	4,022	-
Total liabilities and fund balances	\$ 7,370,841	\$ 990,350	\$ 1,880,359	\$ 467,110	\$ 312,375	\$ 106,241	\$ 1,303,580	\$ 1,398,353	\$ (349,791)	\$ 47,997	\$ 763,336