

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, 2004

ANALYSIS C-2B1

	Total	Residence Hall	Bookstore	Printing Services	Cafeteria	Yearbook	Parking	Medical Center Stores	Core Labs	Administrative Support
Operating Revenues:										
Sales and services	\$ 26,356,675	\$ 1,038,145	\$ 9,901,803	\$ 2,431,038	\$ 38,023	\$ -	\$ 1,478,369	\$ 10,037,194	\$ 1,432,104	\$ -
Fee allocations	235,970	206,238	-	-	-	29,733	-	-	-	-
Total operating revenues	26,592,645	1,244,383	9,901,803	2,431,038	38,023	29,733	1,478,369	10,037,194	1,432,104	-
Less: Cost of goods sold	18,520,377	-	7,627,776	1,202,667	4,025	-	-	9,121,960	565,301	(1,352)
Net operating revenues	8,072,268	1,244,383	2,274,026	1,228,372	33,998	29,733	1,478,369	915,234	866,803	1,352
Operating Expenditures:										
Salaries	1,493,291	30,685	473,720	205,786	-	-	66,817	270,244	222,104	223,935
Wages	2,693,519	477,933	833,439	323,092	1,539	-	462,870	58,390	178,517	357,738
Related benefits	829,199	86,916	252,044	109,788	-	-	114,049	75,112	66,131	125,158
Travel	10,811	-	2,022	49	-	-	-	2,467	5,345	928
Supplies and expense	1,734,161	345,880	636,395	498,900	5,853	54,354	321,354	391,286	198,342	(718,204)
Principal and interest	276,644	11,085	-	-	-	-	265,559	-	-	-
Utilities	496,262	240,826	71,967	11,265	30,070	-	102,547	16,567	9,684	13,337
Total operating expenditures	7,533,887	1,193,325	2,269,587	1,148,881	37,463	54,354	1,333,196	814,067	680,123	2,892
Excess of operating revenues over operating expenditures	538,381	51,058	4,440	79,491	(3,465)	(24,622)	145,173	101,167	186,680	(1,540)
Other revenues(expenses):										
Interest on investments	47,714	10,089	9,780	3,304	2,575	1,186	13,359	5,788	1,634	-
Transfers	(305,025)	(789)	-	-	-	-	-	(25,000)	(279,236)	-
Total other revenues(expenses)	(257,311)	9,300	9,780	3,304	2,575	1,186	13,359	(19,212)	(277,602)	-
Excess of revenues over expenditures	\$ 281,070	\$ 60,358	\$ 14,220	\$ 82,795	\$ (890)	\$ (23,436)	\$ 158,532	\$ 81,954	\$ (90,922)	\$ (1,540)

ANALYSIS C-2B1

LSU HEALTH SCIENCES CENTER
BALANCE SHEET
OF NEW ORLEANS AUXILIARY ENTERPRISES
FOR THE YEAR ENDED JUNE 30, 2004

ANALYSIS C-2B1

	Total	Residence Hall	Bookstore	Printing Services	Cafeteria	Yearbook	Parking	Medical Center Stores	Core Labs	Administrative Support
Assets:										
Cash and cash equivalents	\$ 5,686,756	\$ 1,113,715	\$ 944,921	\$ 191,695	\$ (113,538)	\$ 87,207	\$ 1,884,075	\$ 2,061,390	\$ (759,642)	\$ 276,933
Investments	-	-	-	-	-	-	-	-	-	-
Inventories - resale	2,184,091	-	1,444,011	284,299	-	-	-	224,170	231,611	-
Inventories - operating	-	-	-	-	-	-	-	-	-	-
Accounts receivable (less allowance of \$0)	1,478,134	3	216,421	194,767	396,840	-	12,840	507,426	427,594	(277,757)
Due from other auxiliaries	-	-	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	-	-	-
Prepaid expense and deferred charges	970	-	620	-	-	-	-	-	-	350
Total assets	9,349,952	1,113,719	2,605,973	670,762	283,301	87,207	1,896,915	2,792,986	(100,437)	(473)
Liabilities:										
Accounts payable	4,582,429	102,254	1,789,028	264,620	13,846	(7,874)	107,860	2,175,406	148,535	(11,246)
Accrued payrolls and other liabilities	58,839	6,986	18,290	7,492	18	-	7,551	4,736	5,475	8,291
Capital lease obligations	389,486	-	-	-	-	-	389,486	-	-	-
Due to other auxiliaries	-	-	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-	-	-
Deferred revenues	-	-	38	-	-	-	(38)	-	-	-
Deposits	316,274	107,689	620	-	-	-	207,965	-	-	-
Total liabilities	5,347,027	216,929	1,807,976	272,112	13,864	(7,874)	712,824	2,180,142	154,010	(2,955)
Fund balances:										
Equipment renewals and replacements --										
Balance July 1, 2003	(347,478)	71,109	92,102	86,016	71,749	334	(59,228)	39,031	(648,590)	-
Depreciation charges transferred	-	-	-	-	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-	-	-	-	-
Equipment purchases	168,897	(11,604)	(33,772)	(25,456)	(33,833)	-	(35,654)	13,086	296,130	-
Net transfers to unexpended plant fund	-	-	-	-	-	-	-	-	-	-
Current fund balance	(178,581)	59,505	58,329	60,560	37,916	334	(94,882)	52,117	(352,460)	-
Operating fund balance --										
Balance July 1, 2003	3,900,413	776,927	725,449	255,296	232,411	118,183	1,120,418	478,773	188,935	4,022
Revenues over/(under) expenditures	586,117	61,146	14,220	82,795	(890)	(23,436)	158,554	106,954	188,314	(1,540)
Equipment purchases	(305,025)	(789)	-	-	-	-	-	(25,000)	(279,236)	-
Net transfers to unexpended plant fund	-	-	-	-	-	-	-	-	-	-
Other changes	-	-	-	-	-	-	-	-	-	-
Current fund balance	4,181,506	837,284	739,669	338,090	231,521	94,747	1,278,972	560,727	98,013	2,482
Total fund balances	4,002,925	896,789	797,998	398,650	269,437	95,080	1,184,091	612,844	(254,447)	2,482
Total liabilities and fund balances	\$ 9,349,952	\$ 1,113,719	\$ 2,605,973	\$ 670,762	\$ 283,301	\$ 87,207	\$ 1,896,915	\$ 2,792,986	\$ (100,437)	\$ (473)