

LSU AT EUNICE

ANALYSIS C-2B1

ANALYSIS OF REVENUES AND EXPENDITURES OF AUXILIARY ENTERPRISES
FOR THE YEAR ENDED JUNE 30, 2001

ANALYSIS C-2B1

	<u>Total</u>	<u>Newspaper</u>	<u>Bookstore</u>	<u>Yearbook</u>	<u>Union</u>	<u>Athletics</u>
Operating revenues:						
Sales and services.....	\$ 1,486,787	\$ 528	\$ 1,341,491	\$ -	\$ 129,908	\$ 14,860
Fee allocation.....	233,147	8,344		-	135,945	88,858
Total.....	<u>1,719,934</u>	<u>8,872</u>	<u>1,341,491</u>	<u>-</u>	<u>265,853</u>	<u>103,718</u>
Less cost of goods sold.....	1,046,625	-	981,215	-	62,261	3,149
Total operating revenues.....	<u>673,309</u>	<u>8,872</u>	<u>360,276</u>	<u>-</u>	<u>203,592</u>	<u>100,569</u>
Operating expenditures:						
Wages.....	168,135	-	76,832	-	77,589	13,714
Student labor.....	26,369	948	9,564	-	15,857	-
Related benefits.....	29,535	-	14,862	-	14,673	-
Utilities.....	3,400	-	1,000	-	2,400	-
Travel.....	24,546	-	192	-	2,664	21,690
Renewals and replacements.....	15,072	2,184	3,612	24	8,736	516
Debt Service.....	130,221	-	130,221	-	-	-
Supplies and expenses.....	97,349	2,318	34,967	-	17,887	42,177
Total operating expenditures.....	<u>494,627</u>	<u>5,450</u>	<u>271,250</u>	<u>24</u>	<u>139,806</u>	<u>78,097</u>
Excess of revenues over expenditures.....	178,682	3,422	89,026	(24)	63,786	22,472
Other revenues --						
Interest on investments.....	96,748	2,832	48,622	4,206	34,424	6,664
Excess of revenues over expenditures.....	<u>275,430</u>	<u>6,254</u>	<u>137,648</u>	<u>4,182</u>	<u>98,210</u>	<u>29,136</u>

LSU AT EUNICE

ANALYSIS C-2B2

BALANCE SHEET
JUNE 30, 2001

ANALYSIS C-2B2

	<u>Total</u>	<u>Newspaper</u>	<u>Bookstore</u>	<u>Yearbook</u>	<u>Union</u>	<u>Athletics</u>
Assets:						
Cash and investments.....	\$ 838,360	\$ 53,714	\$ 380,000	\$ 8,480	\$ 374,249	\$ 21,917
Inventories.....	300,108	-	296,786	-	3,322	-
Accounts receivable.....	5,383	-	5,262	-	121	-
Total assets.....	<u>1,143,851</u>	<u>53,714</u>	<u>682,048</u>	<u>8,480</u>	<u>377,692</u>	<u>21,917</u>
Liabilities:						
Accounts payable.....	10,202	-	9,592	-	610	-
Deferred revenue.....	22,748	843	-	-	13,480	8,425
Total liabilities.....	<u>32,950</u>	<u>843</u>	<u>9,592</u>	<u>-</u>	<u>14,090</u>	<u>8,425</u>
Fund balance:						
Equipment renewals and replacements --						
Balance July 1, 2000.....	180,344	16,498	(115)	3,545	160,260	156
Depreciation charges transferred.....	15,072	2,184	3,612	24	8,736	516
Equipment purchases.....	(8,026)	(3,984)	(2,929)	-	(1,113)	-
Balance June 30, 2001.....	<u>187,390</u>	<u>14,698</u>	<u>568</u>	<u>3,569</u>	<u>167,883</u>	<u>672</u>
Operating fund balance--						
Balance July 1, 2000.....	2,220,278	31,919	1,534,240	122,729	479,977	51,413
Excess of revenue over expenditure.....	275,430	6,254	137,648	4,182	98,210	29,136
Equipment purchases.....	(1,234)	-	-	-	-	(1,234)
Transfer to plant fund.....	(1,570,963)	-	(1,000,000)	(122,000)	(382,468)	(66,495)
Balance June 30, 2001.....	<u>923,511</u>	<u>38,173</u>	<u>671,888</u>	<u>4,911</u>	<u>195,719</u>	<u>12,820</u>
Total fund balances.....	<u>1,110,901</u>	<u>52,871</u>	<u>672,456</u>	<u>8,480</u>	<u>363,602</u>	<u>13,492</u>
Total liabilities and fund balances.	<u>1,143,851</u>	<u>53,714</u>	<u>682,048</u>	<u>8,480</u>	<u>377,692</u>	<u>21,917</u>