

ANALYSIS C-2B1

LSU HEALTH SCIENCES CENTER
 ANALYSIS OF REVENUE AND EXPENDITURES AND FUND BALANCES
 OF NEW ORLEANS AUXILIARY ENTERPRISES
 FOR THE YEAR ENDED JUNE 30, 2002

ANALYSIS C-2B1

	Total	Residence Hall	Bookstore	Printing Services	Cafeteria	Yearbook	Parking	Medical Center Stores	Core Labs	Administrative Support
Operating Revenues:										
Sales and services	\$ 26,125,738	\$ 778,308	\$ 11,721,354	\$ 2,664,264	\$ 52,190	\$ -	\$ 1,001,654	\$ 8,700,335	\$ 1,207,633	\$ -
Fee allocations	232,539	198,072	-	-	-	34,467	-	-	-	-
Total operating revenues	26,358,277	976,380	11,721,354	2,664,264	52,190	34,467	1,001,654	8,700,335	1,207,633	-
Less: Cost of goods sold	19,118,814	-	9,481,129	1,125,520	155	-	-	\$ 8,011,163	500,847	-
Net operating revenues	7,239,463	976,380	2,240,225	1,538,744	52,035	34,467	1,001,654	689,172	706,786	-
Operating Expenditures:										
Salaries	1,577,743	29,458	499,338	149,367	-	-	47,740	263,918	341,394	246,528
Wages	2,377,154	364,232	848,339	392,582	825	-	357,297	50,137	47,882	315,860
Related benefits	700,757	73,883	227,013	95,255	-	-	61,136	63,066	72,346	108,058
Travel	31,955	945	17,752	1,227	-	-	2,023	2,625	6,009	1,374
Supplies and expense	1,619,960	95,331	594,346	875,623	8,852	58,478	194,588	280,444	198,174	(685,876)
Principal and interest	67,612	-	-	-	-	-	67,612	-	-	-
Utilities	463,747	168,440	78,927	14,792	72,314	-	87,573	16,989	10,656	14,056
Renewals and replacements	-	-	-	-	-	-	-	-	-	-
Administrative support	-	-	-	-	-	-	-	-	-	-
Total operating expenditures	6,838,928	732,289	2,265,715	1,528,846	81,991	58,478	817,969	677,179	676,461	-
Excess of operating revenues over operating expenditures	400,535	244,091	(25,490)	9,898	(29,956)	(24,011)	183,685	11,993	30,325	-
Other Revenues:										
Interest on investments	107,863	7,676	17,725	4,026	5,160	2,110	22,630	6,827	41,709	-
Excess of revenues over expenditures	\$ 508,398	\$ 251,767	\$ (7,765)	\$ 13,924	\$ (24,796)	\$ (21,901)	\$ 206,315	\$ 18,820	\$ 72,034	\$ -

ANALYSIS C-2B1

LSU HEALTH SCIENCES CENTER
BALANCE SHEET
OF NEW ORLEANS AUXILIARY ENTERPRISES
FOR THE YEAR ENDED JUNE 30, 2002

ANALYSIS C-2B1

	Total	Residence Hall	Bookstore	Printing Services	Cafeteria	Yearbook	Parking	Medical Center Stores	Core Labs	Administrative Support
Assets:										
Cash and cash equivalents	\$ 3,283,052	\$ 800,601	\$ -	\$ -	\$ 358,831	\$ 144,449	\$ 867,246	\$ 1,111,925	\$ -	\$ -
Inventories	2,218,167	-	1,476,969	238,043	-	-	-	239,767	263,388	-
Accounts receivable (less allowance of \$88,587)	1,923,292	-	1,035,388	518,049	16,578	-	8,222	250,829	94,226	-
Due from other auxiliaries	966,935	-	-	-	-	-	966,935	-	-	-
Prepaid expense and deferred charges	50	-	50	-	-	-	-	-	-	-
Total assets	8,391,496	800,601	2,512,407	756,092	375,409	144,449	1,842,403	1,602,521	357,614	-
Liabilities:										
Accounts payable	2,414,516	19,736	1,123,089	111,862	7,752	-	27,575	1,094,065	30,437	-
Accrued payrolls and other liabilities	38,690	6,477	16,861	7,099	-	-	5,855	1,066	1,332	-
Due to other auxiliaries	966,935	-	512,193	341,027	-	-	-	-	113,715	-
Deferred revenues	1,381	-	38	-	-	-	1,343	-	-	-
Deposits	240,027	63,797	450	-	-	-	175,780	-	-	-
Total liabilities	3,661,549	90,010	1,652,631	459,988	7,752	-	210,553	1,095,131	145,484	-
Fund balances:										
Equipment renewals and replacements --										
Balance July 1, 2001	669,652	94,792	181,441	113,553	72,844	333	65,524	63,661	77,504	-
Equipment purchases	(130,596)	49,096	(47,611)	(14,659)	-	-	(98,832)	(9,569)	(9,021)	-
Current fund balance	539,056	143,888	133,830	98,894	72,844	333	(33,308)	54,092	68,483	-
Operating fund balance --										
Balance July 1, 2001	3,786,706	314,936	756,371	183,286	319,609	166,017	1,540,396	434,478	71,613	-
Revenues over/(under) expenditures	508,398	251,767	(7,765)	13,924	(24,796)	(21,901)	206,315	18,820	72,034	-
Equipment purchases	(104,213)	-	(22,660)	-	-	-	(81,553)	-	-	-
Current fund balance	4,190,891	566,703	725,946	197,210	294,813	144,116	1,665,158	453,298	143,647	-
Total fund balances	4,729,947	710,591	859,776	296,104	367,657	144,449	1,631,850	507,390	212,130	-
Total liabilities and fund balances	\$ 8,391,496	\$ 800,601	\$ 2,512,407	\$ 756,092	\$ 375,409	\$ 144,449	\$ 1,842,403	\$ 1,602,521	\$ 357,614	\$ -