

ANALYSIS C-2B1

LSU IN SHEVEPORT

ANALYSIS OF REVENUES AND EXPENDITURES OF AUXILIARY ENTERPRISES

FOR THE YEAR ENDED JUNE 30, 2001

	Total	Food Service	Bookstore	Almagest	University Center	University Court Apartments	Athletics
Operating Revenues:							
Sales and services	\$ 1,871,156	\$ 19,914	\$ 1,822,709	\$ 6,104	\$ 21,429	\$ 1,000	\$ -
Fee allocations	533,918	-	-	16,726	418,365	-	98,827
Concessions	4,225	-	-	-	-	-	4,225
Athletics - Baseball	-	-	-	-	-	-	-
Miscellaneous income	14,850	-	7,040	-	-	-	7,810
Pilots boosters	13,307	-	-	-	-	-	13,307
Total	2,437,456	19,914	1,829,749	22,830	439,794	1,000	124,169
Less cost of goods sold	1,402,513	-	1,402,513	-	-	-	-
Total operating revenue	1,034,943	19,914	427,236	22,830	439,794	1,000	124,169
Operating Expenditures:							
Salaries	299,985	-	106,810	-	143,766	-	49,409
Wages	63,958	-	16,717	11,580	33,045	-	2,616
Staff Benefits	68,430	-	31,096	-	27,627	-	9,707
Travel	17,519	-	1,162	-	2,323	-	14,034
Supplies and expense	286,882	15,240	83,114	11,250	122,311	-	54,967
Utilities	53,167	5,000	8,167	-	40,000	-	-
Principal and interest	70,729	-	-	-	70,729	-	-
Equipment	38,122	6,960	1,953	-	29,114	-	95
Total operating expenditures	898,792	27,200	249,019	22,830	468,915	-	130,828
Excess of operating revenue over operating expense	136,151	(7,286)	178,217	-	(29,121)	1,000	(6,659)
Other Revenues:							
Interest on investments	138,503	13,785	93,478	-	29,121	170	1,949
Excess revenue over expenditures	\$ 274,654	\$ 6,499	\$ 271,695	\$ -	\$ -	\$ 1,170	\$ (4,710)

ANALYSIS C-2B1

LSU IN SHEVEPORT

ANALYSIS OF FUND BALANCES OF AUXILIARY ENTERPRISES

FOR THE YEAR ENDED JUNE 30, 2001

BALANCE SHEET

	Total	Food Service	Bookstore	Almagest	University Center	University Court Apartments	Athletics
Assets:							
Cash and investments	\$ 1,521,267	\$ 236,964	\$ 1,210,914	\$ -	\$ 38,044	\$ 3,330	\$ 32,015
Accrued Interest	4,591	481	3,364	-	730	6	10
Inventories on hand.....	357,706	-	357,706	-	-	-	-
Accounts receivable.....	55,225	-	55,225	-	-	-	-
Total assets.....	<u>1,938,789</u>	<u>237,445</u>	<u>1,627,209</u>	<u>-</u>	<u>38,774</u>	<u>3,336</u>	<u>32,025</u>
Liabilities and Fund Balances:							
Accounts payable	23,000	-	23,000	-	-	-	-
Accrued payroll.....	7,855	-	3,543	-	4,312	-	-
Deferred revenues.....	53,240	-	-	-	34,462	-	18,778
Total liabilities.....	<u>84,095</u>	<u>-</u>	<u>26,543</u>	<u>-</u>	<u>38,774</u>	<u>-</u>	<u>18,778</u>
Fund balance-							
Balance July 1, 2000.....	1,580,040	230,946	1,328,971	-	-	2,166	17,957
Excess of revenue over expenditures	274,654	6,499	271,695	-	-	1,170	(4,710)
Other additions/(deductions)	-	-	-	-	-	-	-
Fund balance June 30, 2001	<u>1,854,694</u>	<u>237,445</u>	<u>1,600,666</u>	<u>-</u>	<u>-</u>	<u>3,336</u>	<u>13,247</u>
Total liabilities and fund balance.....	<u>\$ 1,938,789</u>	<u>\$ 237,445</u>	<u>\$ 1,627,209</u>	<u>\$ -</u>	<u>\$ 38,774</u>	<u>\$ 3,336</u>	<u>\$ 32,025</u>