

ANALYSIS C-2B10

**LOUISIANA STATE UNIVERSITY
RESIDENTIAL LIFE
ANALYSIS OF REVENUES AND EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 2002**

ANALYSIS C-2B10

| | Revenues | | Expenditures | | | | | | | Revenues over Expenditures | |
|----------------------------------|----------------------|---------------------|---------------------|-------------------|-----------------------|------------------------|-----------------------------|---------------------|-------------------|----------------------------|---------------------|
| | | Salaries | Wages | Related Benefits | Supplies and Expenses | Principal and Interest | Alterations and Maintenance | Utilities | Depreciation | | Total |
| Management Services: | | | | | | | | | | | |
| Administration | \$ - | \$ 686,411 | \$ 547,301 | \$ 237,130 | \$ 1,262,929 | \$ 124,655 | \$ - | \$ - | \$ - | \$ 2,858,426 | \$ (2,858,426) |
| Programming | - | 36,626 | 1,270 | 7,738 | 121,995 | - | - | - | - | 167,629 | (167,629) |
| Administrative charge | - | - | - | - | 611,378 | - | - | - | - | 611,378 | (611,378) |
| Interest | 193,363 | - | - | - | - | - | - | - | - | - | 193,363 |
| Maintenance | - | - | 656,221 | 141,287 | - | - | (798,001) | 493 | - | - | - |
| Miscellaneous | 257,080 | - | - | - | - | - | - | - | - | - | 257,080 |
| Management services distribution | - | - | - | - | (3,186,990) | - | - | - | - | (3,186,990) | 3,186,990 |
| Total | 450,443 | 723,037 | 1,204,792 | 386,155 | (1,190,688) | 124,655 | (798,001) | 493 | - | 450,443 | - |
| Residence Halls: | | | | | | | | | | | |
| Acadian | 607,679 | 11,367 | 152,748 | 22,704 | 158,074 | 4,859 | 65,374 | 147,703 | 1,303 | 564,132 | 43,547 |
| Evangeline | 603,491 | 16,081 | 134,697 | 22,226 | 171,099 | - | 71,990 | 83,478 | 1,294 | 500,865 | 102,626 |
| East Laville | 984,803 | 69,750 | 150,012 | 32,842 | 287,615 | - | 163,868 | 115,512 | 2,113 | 821,712 | 163,091 |
| Miller | 1,374,120 | 33,957 | 194,071 | 35,090 | 337,904 | 52,500 | 134,880 | 252,673 | 2,946 | 1,044,021 | 330,099 |
| West Campus Apts | - | - | - | - | 490 | 31,449 | - | - | - | 31,939 | (31,939) |
| Herget | 1,116,183 | 118,413 | 226,965 | 56,853 | 309,377 | 97,938 | 119,994 | 250,321 | 2,399 | 1,182,260 | (66,077) |
| McVoy | 559,868 | 10,486 | 107,172 | 16,480 | 135,596 | - | 59,794 | 106,546 | 1,200 | 437,274 | 122,594 |
| Blake | 525,359 | 10,752 | 106,251 | 15,803 | 137,564 | - | 62,570 | 114,234 | 1,126 | 448,300 | 77,059 |
| West Laville | 847,398 | 22,288 | 135,921 | 24,475 | 252,395 | - | 104,478 | 107,689 | 1,817 | 649,063 | 198,335 |
| Graham | 1,705,638 | 81,899 | 254,868 | 48,644 | 499,884 | 90,404 | 178,043 | 218,072 | 6,164 | 1,377,978 | 327,660 |
| Pentagon | 781,744 | 17,268 | 104,730 | 20,495 | 245,424 | - | 95,558 | 73,869 | 1,681 | 559,025 | 222,719 |
| Stadium | 39,310 | - | - | - | - | 39,310 | - | - | - | 39,310 | - |
| Kirby Smith | 1,967,186 | 34,071 | 186,697 | 37,738 | 497,266 | 291,925 | 188,461 | 234,416 | 4,220 | 1,474,794 | 492,392 |
| Johnston | - | - | - | - | 7 | - | - | - | - | 7 | (7) |
| Highland and Garig | 548,091 | 16,183 | 74,368 | 16,176 | 145,781 | - | 77,323 | 70,295 | 1,175 | 401,301 | 146,790 |
| Boyd and King | 393,771 | 11,357 | 70,239 | 14,551 | 106,289 | - | 66,304 | 52,407 | 844 | 321,991 | 71,780 |
| Broussard | 43,924 | - | 12,538 | 759 | 30,767 | - | 24,295 | 33,314 | 94 | 101,767 | (57,843) |
| East Campus apartments | 3,040,668 | 40,902 | 249,555 | 53,422 | 816,273 | 908,241 | 266,406 | 237,138 | 6,523 | 2,578,460 | 462,208 |
| Dalrymple House | 24,267 | 180 | 1,317 | 249 | 6,499 | - | 2,218 | 1,241 | 52 | 11,756 | 12,511 |
| Technology | 393,085 | - | - | - | 393,085 | - | - | - | 51,030 | 444,115 | (51,030) |
| Total halls | 15,556,585 | 494,954 | 2,162,149 | 418,507 | 4,531,389 | 1,516,626 | 1,681,556 | 2,098,908 | 85,981 | 12,990,070 | 2,566,515 |
| Apartments | 2,321,951 | 52,252 | 200,390 | 41,105 | 569,772 | (23,032) | 342,615 | 599,335 | 12,584 | 1,795,021 | 526,930 |
| Greek Housing | 114,879 | - | - | - | 24,241 | - | 34,586 | 11,770 | 247 | 70,844 | 44,035 |
| LSU Cable TV | 625,185 | 58,009 | 16,671 | 13,242 | 410,849 | - | - | - | 2,179 | 500,950 | 124,235 |
| Total | \$ 19,069,043 | \$ 1,328,252 | \$ 3,584,002 | \$ 859,009 | \$ 4,345,563 | \$ 1,618,249 | \$ 1,260,756 | \$ 2,710,506 | \$ 100,991 | \$ 15,807,328 | \$ 3,261,715 |

**LOUISIANA STATE UNIVERSITY
RESIDENTIAL LIFE**

ANALYSIS C-2B10

**STATEMENT OF NET ASSETS
JUNE 30, 2002**

ANALYSIS C-2B10

| | <u>Administration</u> | <u>Residence Halls</u> | <u>Apartments</u> | <u>Greek Housing</u> | <u>LSU Cable TV</u> | <u>Total</u> |
|---------------------------------------|---------------------------|----------------------------|----------------------------|--------------------------|--------------------------|----------------------------|
| Assets: | | | | | | |
| Cash and investments | \$ 725,910 | \$ 1,027,404 | \$ 1,720,819 | \$ 11,283 | \$ 700,347 | \$ 4,185,763 |
| Accounts receivable | 57,091 | 478,304 | 113,452 | 13,111 | 10,888 | 672,846 |
| Deferred charges and prepaid expenses | 4,635 | 70,656 | - | - | - | 75,291 |
| Total assets | <u>787,636</u> | <u>1,576,364</u> | <u>1,834,271</u> | <u>24,394</u> | <u>711,235</u> | <u>4,933,900</u> |
| Liabilities: | | | | | | |
| Accounts payable | 48,047 | 8,742 | - | - | - | 56,789 |
| Deposits held for others | 752,375 | 915 | 6,040 | - | - | 759,330 |
| Deferred revenue | 1,775 | 208,246 | 25,470 | 263 | 19,350 | 255,104 |
| Total liabilities | <u>802,197</u> | <u>217,903</u> | <u>31,510</u> | <u>263</u> | <u>19,350</u> | <u>1,071,223</u> |
| Net Assets | <u>\$ (14,561)</u> | <u>\$ 1,358,461</u> | <u>\$ 1,802,761</u> | <u>\$ 24,131</u> | <u>\$ 691,885</u> | <u>\$ 3,862,677</u> |

**ANALYSIS OF CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2002**

| | <u>Administration</u> | <u>Residence Halls</u> | <u>Apartments</u> | <u>Greek Housing</u> | <u>LSU Cable TV</u> | <u>Total</u> |
|---|---------------------------|----------------------------|----------------------------|--------------------------|--------------------------|----------------------------|
| Fund Balances: | | | | | | |
| Operating fund balance - | | | | | | |
| Balance at July 1 | \$ - | \$ (585,903) | \$ 1,282,248 | \$ (18,585) | \$ 487,997 | \$ 1,165,757 |
| Revenues over/(under) expenditures | - | 2,566,515 | 526,930 | 44,035 | 124,235 | 3,261,715 |
| Net transfers (to)/from unexpended plant fund | - | (1,206,255) | (69,515) | - | - | (1,275,770) |
| Current fund balance | <u>-</u> | <u>774,357</u> | <u>1,739,663</u> | <u>25,450</u> | <u>612,232</u> | <u>3,151,702</u> |
| Equipment renewals and replacements - | | | | | | |
| Balance at July 1 | 49,267 | 498,123 | 50,514 | (1,566) | 77,474 | 673,812 |
| Depreciation charges transferred | - | 85,981 | 12,584 | 247 | 2,179 | 100,991 |
| Equipment purchases | (63,828) | - | - | - | - | (63,828) |
| Current fund balance | <u>(14,561)</u> | <u>584,104</u> | <u>63,098</u> | <u>(1,319)</u> | <u>79,653</u> | <u>710,975</u> |
| Total Fund Balances | <u>\$ (14,561)</u> | <u>\$ 1,358,461</u> | <u>\$ 1,802,761</u> | <u>\$ 24,131</u> | <u>\$ 691,885</u> | <u>\$ 3,862,677</u> |