

LSU IN SHREVEPORT

ANALYSIS C-2B1

ANALYSIS OF REVENUES AND EXPENDITURES OF AUXILIARY ENTERPRISES
FOR THE YEAR ENDED JUNE 30, 2003

ANALYSIS C-2B1

	Total	Food Service	Bookstore	Almagest	University Center	University Court Apartments	Athletics
Operating Revenues:							
Sales and services	\$ 2,348,369	\$ 271,497	\$ 1,987,282	\$ 5,446	\$ 83,144	\$ 1,000	\$ -
Fee allocations	1,172,899	-	-	21,457	703,237	-	448,205
Concessions	3,046	-	-	-	-	-	3,046
Athletics - Baseball	5,885	-	-	-	-	-	5,885
Miscellaneous income	35,086	-	24,904	-	-	-	10,182
Pilots boosters	11,020	-	-	-	-	-	11,020
Total	<u>3,576,305</u>	<u>271,497</u>	<u>2,012,186</u>	<u>26,903</u>	<u>786,381</u>	<u>1,000</u>	<u>478,338</u>
Less cost of goods sold	<u>1,769,449</u>	<u>125,165</u>	<u>1,644,284</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total operating revenue	<u>1,806,856</u>	<u>146,332</u>	<u>367,902</u>	<u>26,903</u>	<u>786,381</u>	<u>1,000</u>	<u>478,338</u>
Operating Expenditures:							
Salaries	501,967	105,121	155,959	-	158,247	-	82,640
Wages	106,207	25,743	17,263	16,230	40,079	-	6,892
Staff Benefits	110,617	16,976	45,447	-	33,621	-	14,573
Travel	68,398	762	6,871	-	11,180	-	49,585
Supplies and expense	737,630	48,501	152,004	10,673	437,563	-	88,889
Utilities	123,527	-	50,000	-	73,527	-	-
Principal and interest	-	-	-	-	-	-	-
Equipment	88,629	16,773	14,960	-	42,205	-	14,691
Total operating expenditures	<u>1,736,975</u>	<u>213,876</u>	<u>442,504</u>	<u>26,903</u>	<u>796,422</u>	<u>-</u>	<u>257,270</u>
Excess of operating revenue over operating expense	69,881	(67,544)	(74,602)	-	(10,041)	1,000	221,068
Other Revenues:							
Interest on investments	51,197	2,370	34,310	-	10,041	108	4,368
Excess revenue over expenditures	<u>\$ 121,078</u>	<u>\$ (65,174)</u>	<u>\$ (40,292)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,108</u>	<u>\$ 225,436</u>

LSU IN SHREVEPORT

ANALYSIS C-2B1

ANALYSIS OF CHANGES IN FUND BALANCES
AND STATEMENT OF NET ASSETS
FOR THE YEAR ENDED JUNE 30, 2003

ANALYSIS C-2B1

	<u>Total</u>	<u>Food Service</u>	<u>Bookstore</u>	<u>Almagest</u>	<u>University Center</u>	<u>University Court Apartments</u>	<u>Athletics</u>
Assets:							
Cash and investments	\$ 1,713,609	\$ 90,931	\$ 1,272,195	\$ -	\$ 35,689	\$ 5,567	\$ 309,227
Accrued Interest	1,416	71	1,082	-	101	4	158
Inventories on hand	442,730	10,350	432,380	-	-	-	-
Accounts receivable	92,767	-	92,767	-	-	-	-
Total assets	<u>2,250,522</u>	<u>101,352</u>	<u>1,798,424</u>	<u>-</u>	<u>35,790</u>	<u>5,571</u>	<u>309,385</u>
Liabilities and Fund Balances:							
Accounts payable	23,000	-	23,000	-	-	-	-
Accrued payroll	12,083	3,705	4,847	-	3,180	-	351
Deferred revenues	109,515	-	-	-	32,610	-	76,905
Total liabilities	<u>144,598</u>	<u>3,705</u>	<u>27,847</u>	<u>-</u>	<u>35,790</u>	<u>-</u>	<u>77,256</u>
Fund balance-							
Balance July 1, 2002	1,984,846	162,821	1,810,869	-	-	4,463	6,693
Excess of revenue over expenditures	121,078	(65,174)	(40,292)	-	-	1,108	225,436
Other additions/(deductions)	-	-	-	-	-	-	-
Fund balance June 30, 2003	<u>2,105,924</u>	<u>97,647</u>	<u>1,770,577</u>	<u>-</u>	<u>-</u>	<u>5,571</u>	<u>232,129</u>
Total liabilities and fund balance	<u>\$ 2,250,522</u>	<u>\$ 101,352</u>	<u>\$ 1,798,424</u>	<u>\$ -</u>	<u>\$ 35,790</u>	<u>\$ 5,571</u>	<u>\$ 309,385</u>