

LSU AT ALEXANDRIA

ANALYSIS C-2B1

ANALYSIS OF REVENUES AND EXPENDITURES OF AUXILIARY ENTERPRISES
FOR THE YEAR ENDED JUNE 30, 2002

ANALYSIS C-2B1

	<u>Total</u>	<u>Union</u>	<u>Bookstore</u>	<u>Sauce Piquante</u>	<u>LSUA Tiger</u>	<u>Golf Course</u>	<u>Duplicating & Copy Service</u>	<u>Parking, Street & Safety</u>	<u>Child Care Center</u>
Operating Revenues:									
Sales and services	\$ 1,923,049	\$ 222,528	\$ 1,335,751	\$ 38	\$ 75	\$ 144,103	\$ 87,573	\$ -	\$ 132,981
Fee allocations	209,817	110,568	-	13,008	4,918	-	-	32,520	48,803
Total	2,132,866	333,096	1,335,751	13,046	4,993	144,103	87,573	32,520	181,784
Less Cost of Goods Sold	1,038,688	106,153	924,083	-	-	8,452	-	-	-
Total operating revenues	1,094,178	226,943	411,668	13,046	4,993	135,651	87,573	32,520	181,784
Operating Expenditures:									
Salaries	169,324	2,912	21,805	-	-	39,994	-	-	104,613
Wages	192,951	70,164	58,272	1,448	319	28,664	-	-	34,084
Related benefits	74,904	13,205	26,268	-	-	10,053	-	-	25,378
Travel	750	8	510	-	-	-	-	-	232
Supplies and expense	430,391	40,428	187,860	22,367	7,052	47,093	104,487	-	21,104
Debt service	14,891	14,891	-	-	-	-	-	-	-
Utilities	42,052	25,369	7,589	368	356	2,075	510	-	5,785
Depreciation expense	16,095	560	7,756	-	-	3,430	4,349	-	-
Total operating expenditures	941,358	167,537	310,060	24,183	7,727	131,309	109,346	-	191,196
Excess of operating revenues over operating expenditures	152,820	59,406	101,608	(11,137)	(2,734)	4,342	(21,773)	32,520	(9,412)
Other Revenues:									
Interest on Investments	41,737	2,990	19,066	1,390	2,598	8,037	1,867	5,368	421
Excess of revenues over expenditures	\$ 194,557	\$ 62,396	\$ 120,674	\$ (9,747)	\$ (136)	\$ 12,379	\$ (19,906)	\$ 37,888	\$ (8,991)

**LSU AT ALEXANDRIA
AUXILIARY ENTERPRISES**

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

ANALYSIS C-2B1

	<u>Total</u>	<u>Union</u>	<u>Bookstore</u>	<u>Sauce Piquante</u>	<u>LSUA Tiger</u>	<u>Golf Course</u>	<u>Duplicating and Copy Service</u>	<u>Parking, Street, & Safety</u>	<u>Child Care Center</u>
Assets:									
Cash and investments	\$ 1,802,141	\$ 156,074	\$ 770,509	\$ 49,026	\$ 116,334	\$ 363,893	\$ 89,512	\$ 260,496	\$ (3,703)
Accounts receivable	62,583	1,684	59,247	-	-	407	75	-	1,170
Inventories	457,795	6,414	451,381	-	-	-	-	-	-
Total assets	<u>2,322,519</u>	<u>164,172</u>	<u>1,281,137</u>	<u>49,026</u>	<u>116,334</u>	<u>364,300</u>	<u>89,587</u>	<u>260,496</u>	<u>(2,533)</u>
Liabilities:									
Accounts payable	129,277	550	118,897	-	855	1,446	7,096	-	433
Deferred revenue	38,926	20,519	-	2,414	905	-	-	6,035	9,053
Total liabilities	<u>168,203</u>	<u>21,069</u>	<u>118,897</u>	<u>2,414</u>	<u>1,760</u>	<u>1,446</u>	<u>7,096</u>	<u>6,035</u>	<u>9,486</u>
Net Assets	<u>\$ 2,154,316</u>	<u>\$ 143,103</u>	<u>\$ 1,162,240</u>	<u>\$ 46,612</u>	<u>\$ 114,574</u>	<u>\$ 362,854</u>	<u>\$ 82,491</u>	<u>\$ 254,461</u>	<u>\$ (12,019)</u>

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

Fund balances:									
Operating fund balance -									
Balances at July 1	\$ 1,808,564	\$ (6,139)	\$ 1,016,645	\$ 53,020	\$ 107,944	\$ 337,199	\$ 82,693	\$ 216,573	\$ 629
Revenues over/(under) expenditures	194,557	62,396	120,674	(9,747)	(136)	12,379	(19,906)	37,888	(8,991)
Net transfers (to) / from unexpended plant fund	15,886	28,102	(5,931)	-	-	-	-	-	(6,285)
Current fund balance	<u>2,019,007</u>	<u>84,359</u>	<u>1,131,388</u>	<u>43,273</u>	<u>107,808</u>	<u>349,578</u>	<u>62,787</u>	<u>254,461</u>	<u>(14,647)</u>
Equipment renewals and replacements									
Balances at July 1	157,994	58,184	61,876	3,339	6,766	9,846	15,355	-	2,628
Depreciation charges transferred	16,095	560	7,756	-	-	3,430	4,349	-	-
Equipment purchases	(38,780)	-	(38,780)	-	-	-	-	-	-
Current fund balance	<u>135,309</u>	<u>58,744</u>	<u>30,852</u>	<u>3,339</u>	<u>6,766</u>	<u>13,276</u>	<u>19,704</u>	<u>-</u>	<u>2,628</u>
Total fund balances	<u>\$ 2,154,316</u>	<u>\$ 143,103</u>	<u>\$ 1,162,240</u>	<u>\$ 46,612</u>	<u>\$ 114,574</u>	<u>\$ 362,854</u>	<u>\$ 82,491</u>	<u>\$ 254,461</u>	<u>\$ (12,019)</u>