

LSU AT EUNICE

ANALYSIS C-2B1

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

ANALYSIS C-2B1

|                                      | <u>Total</u>      | <u>Newspaper</u> | <u>Bookstore</u>  | <u>Yearbook</u> | <u>Union</u>     | <u>Athletics</u> |
|--------------------------------------|-------------------|------------------|-------------------|-----------------|------------------|------------------|
| Operating revenues:                  |                   |                  |                   |                 |                  |                  |
| Sales and services                   | \$ 1,638,962      | \$ 1,184         | \$ 1,460,620      | \$ -            | \$ 157,813       | \$ 19,345        |
| Fee allocation                       | 239,362           | 8,759            | -                 | -               | 142,720          | 87,883           |
| Total                                | <u>1,878,324</u>  | <u>9,943</u>     | <u>1,460,620</u>  | <u>-</u>        | <u>300,533</u>   | <u>107,228</u>   |
| Less cost of goods sold              | 1,095,765         | -                | 1,016,730         | -               | 75,079           | 3,956            |
| Total operating revenues             | <u>782,559</u>    | <u>9,943</u>     | <u>443,890</u>    | <u>-</u>        | <u>225,454</u>   | <u>103,272</u>   |
| Operating expenditures:              |                   |                  |                   |                 |                  |                  |
| Wages                                | 165,625           | -                | 76,716            | -               | 74,937           | 13,972           |
| Student labor                        | 25,063            | 2,877            | 10,186            | -               | 12,000           | -                |
| Related benefits                     | 28,832            | -                | 14,882            | -               | 13,950           | -                |
| Utilities                            | 3,400             | -                | 1,000             | -               | 2,400            | -                |
| Travel                               | 33,549            | -                | 122               | -               | 1,485            | 31,942           |
| Depreciation                         | 2,122             | -                | 1,016             | -               | 1,106            | -                |
| Debt Service                         | 133,557           | -                | 133,557           | -               | -                | -                |
| Supplies and expenses                | 113,645           | 8,591            | 32,221            | -               | 30,242           | 42,591           |
| Total operating expenditures         | <u>505,793</u>    | <u>11,468</u>    | <u>269,700</u>    | <u>-</u>        | <u>136,120</u>   | <u>88,505</u>    |
| Excess of revenues over expenditures | 276,766           | (1,525)          | 174,190           | -               | 89,334           | 14,767           |
| Other revenues --                    |                   |                  |                   |                 |                  |                  |
| Interest on investments              | 22,958            | 1,163            | 10,741            | 191             | 9,912            | 951              |
| Excess of revenues over expenditures | <u>\$ 299,724</u> | <u>\$ (362)</u>  | <u>\$ 184,931</u> | <u>\$ 191</u>   | <u>\$ 99,246</u> | <u>\$ 15,718</u> |

## ANALYSIS C-2B1

## LSU AT EUNICE

STATEMENT OF NET ASSETS  
FOR THE YEAR ENDED JUNE 30, 2002

## ANALYSIS C-2B1

|                      | <u>Total</u>        | <u>Newspaper</u> | <u>Bookstore</u>  | <u>Yearbook</u> | <u>Union</u>      | <u>Athletics</u> |
|----------------------|---------------------|------------------|-------------------|-----------------|-------------------|------------------|
| <b>Assets:</b>       |                     |                  |                   |                 |                   |                  |
| Cash and investments | \$ 1,098,421        | \$ 53,475        | \$ 550,216        | \$ 8,671        | \$ 455,560        | \$ 30,499        |
| Inventories          | 310,189             | -                | 306,748           | -               | 3,441             | -                |
| Accounts receivable  | 8,373               | -                | 8,318             | -               | 55                | -                |
| Total assets         | <u>1,416,983</u>    | <u>53,475</u>    | <u>865,282</u>    | <u>8,671</u>    | <u>459,056</u>    | <u>30,499</u>    |
| <b>Liabilities:</b>  |                     |                  |                   |                 |                   |                  |
| Accounts payable     | 7,496               | -                | 6,879             | -               | 617               | -                |
| Deferred revenue     | 26,093              | 966              | -                 | -               | 15,463            | 9,664            |
| Total liabilities    | <u>33,589</u>       | <u>966</u>       | <u>6,879</u>      | <u>-</u>        | <u>16,080</u>     | <u>9,664</u>     |
| Net Assets           | <u>\$ 1,383,394</u> | <u>\$ 52,509</u> | <u>\$ 858,403</u> | <u>\$ 8,671</u> | <u>\$ 442,976</u> | <u>\$ 20,835</u> |

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

|   |                     |                  |                   |                 |                   |                  |
|---|---------------------|------------------|-------------------|-----------------|-------------------|------------------|
| <b>Fund balance:</b>                          |                     |                  |                   |                 |                   |                  |
| <b>Operating fund balance--</b>               |                     |                  |                   |                 |                   |                  |
| Balance at July 1                             | \$ 923,511          | \$ 38,173        | \$ 671,888        | \$ 4,911        | \$ 195,719        | \$ 12,820        |
| Revenues over/(under) expenditures            | 299,724             | (362)            | 184,931           | 191             | 99,246            | 15,718           |
| Net transfers (to)/from unexpended plant fund | (29,353)            | -                | -                 | -               | (20,978)          | (8,375)          |
| Current fund balances                         | <u>1,193,882</u>    | <u>37,811</u>    | <u>856,819</u>    | <u>5,102</u>    | <u>273,987</u>    | <u>20,163</u>    |
| <b>Equipment renewals and replacements--</b>  |                     |                  |                   |                 |                   |                  |
| Balance at July 1                             | 187,390             | 14,698           | 568               | 3,569           | 167,883           | 672              |
| Depreciation charges transferred              | 2,122               | -                | 1,016             | -               | 1,106             | -                |
| Equipment purchases                           | -                   | -                | -                 | -               | -                 | -                |
| Current fund balances                         | <u>189,512</u>      | <u>14,698</u>    | <u>1,584</u>      | <u>3,569</u>    | <u>168,989</u>    | <u>672</u>       |
| Total Fund Balances                           | <u>\$ 1,383,394</u> | <u>\$ 52,509</u> | <u>\$ 858,403</u> | <u>\$ 8,671</u> | <u>\$ 442,976</u> | <u>\$ 20,835</u> |