

ANALYSIS C-2B2

LSU HEALTH SCIENCES CENTER
ANALYSIS OF REVENUES AND EXPENDITURES AND FUND BALANCES
OF SHREVEPORT AUXILIARY ENTERPRISES
FOR THE YEAR ENDED JUNE 30, 2002

ANALYSIS C-2B2

	Total	Parking	Bookstore	General Service Store	Linwood Apartments	Printing Services	Student Union	Cafeterias	Rental Properties	Gift Shop
Operating Revenues:										
Sales and services	\$ 9,562,135	\$ 480,691	\$ 2,699,184	\$ 3,099,423	\$ 42,321	\$ 357,856	\$ 138	\$ 2,739,596	\$ 81,597	\$ 61,329
Fee allocations	41,207	-	-	-	-	-	41,207	-	-	-
Total operating revenues	9,603,342	480,691	2,699,184	3,099,423	42,321	357,856	41,345	2,739,596	81,597	61,329
Less: Cost of goods sold	3,840,965	-	1,301,672	2,415,830	-	76,032	-	-	-	47,431
Net operating revenues	5,762,377	480,691	1,397,512	683,593	42,321	281,824	41,345	2,739,596	81,597	13,898
Operating Expenditures:										
Salaries	256,363	2,331	85,084	50,389	-	50,741	239	66,850	371	358
Wages	971,511	35,545	254,911	356,518	-	109,255	204	178,578	30,076	6,424
Related benefits	224,075	7,437	60,625	73,151	-	31,508	88	44,734	5,952	580
Travel	11,918	-	5,009	1,662	-	-	-	5,247	-	-
Supplies and expense	3,516,721	264,745	810,303	51,812	-	99,019	22,173	2,264,962	2,424	1,283
Utilities	163,153	19,365	4,733	33,778	-	7,545	2,933	80,213	13,645	941
Renewals and replacements	124,052	6,510	58,080	30,680	-	13,985	12,743	2,005	-	49
Total operating expenditures	5,267,793	335,933	1,278,745	597,990	-	312,053	38,380	2,642,589	52,468	9,635
Excess of operating revenues over operating expenditures	494,584	144,758	118,767	85,603	42,321	(30,229)	2,965	97,007	29,129	4,263
Other Revenues:										
Interest on investments	94,535	4,861	6,821	2,437	21,493	-	2,431	52,408	3,883	201
Excess of revenues over expenditures	\$ 589,119	\$ 149,619	\$ 125,588	\$ 88,040	\$ 63,814	\$ (30,229)	\$ 5,396	\$ 149,415	\$ 33,012	\$ 4,464

ANALYSIS C-2B2

LSU HEALTH SCIENCES CENTER
BALANCE SHEET
OF SHREVEPORT AUXILIARY ENTERPRISES
FOR THE YEAR ENDED JUNE 30, 2002

ANALYSIS C-2B2

	Total	Parking	Bookstore	General Service Store	Linwood Apartments	Printing Services	Student Union	Cafeterias	Rental Properties	Gift Shop
Assets:										
Cash and cash equivalents	\$ 4,521,382	\$ 206,808	\$ 763,434	\$ 162,002	\$ 509,630	\$ 330,231	\$ 159,344	\$ 2,205,541	\$ 165,525	\$ 18,867
Investments	207,209		68,731	74,657				63,820		
Inventories - resale	1,389,803	-	774,199	581,352	-	16,450	-	-	-	17,802
Accounts receivable (less allowance of \$0)	30,099	-	30,524	(604)	-	179	-	-	-	-
Total assets	6,148,493	206,808	1,636,888	817,407	509,630	346,860	159,344	2,269,361	165,525	36,669
Liabilities:										
Accounts payable	322,501	19,419	21,326	-	-	43,500	5,321	224,283	7,316	1,336
Accrued payrolls and other liabilities	12,834	274	3,327	5,098		1,616		2,146	373	
Total liabilities	335,335	19,693	24,653	5,098	-	45,116	5,321	226,430	7,689	1,336
Fund balances:										
Equipment renewals and replacements --										
Balance July 1, 2001	2,145,943	16,798	901,392	370,099	43,198	534,916	99,927	178,016	36	1,561
Depreciation charges transferred	94,599	6,510	55,703	18,691	-	7,014	4,628	1,519	-	534
Interest income	60,111	312	26,537	9,149	1,234	14,221	2,653	5,783	-	222
Equipment purchases	(61,853)	-		(38,055)	-		(20,725)	(3,073)	-	-
Current fund balance	2,238,800	23,620	983,632	359,884	44,432	556,151	86,483	182,245	36	2,317
Operating fund balance --										
Balance July 1, 2001	3,366,539	169,214	503,015	364,385	626,046	(224,178)	62,144	1,711,273	124,788	29,852
Revenues over/(under) expenditures	237,271	(5,719)	127,965	100,030	(160,848)	(23,259)	13,511	149,415	33,012	3,164
Equipment purchases	(29,452)	-	(2,377)	(11,990)	-	(6,970)	(8,115)	-	-	-
Current fund balance	3,574,358	163,495	628,603	452,425	465,198	(254,407)	67,540	1,860,688	157,800	33,016
Total fund balances	5,813,158	187,115	1,612,235	812,309	509,630	301,744	154,023	2,042,933	157,836	35,333
Total liabilities and fund balances	\$ 6,148,493	\$ 206,808	\$ 1,636,888	\$ 817,407	\$ 509,630	\$ 346,860	\$ 159,344	\$ 2,269,363	\$ 165,525	\$ 36,669