

LSU IN SHEVEPORT

ANALYSIS C-2B1

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

ANALYSIS C-2B1

	Total	Food Service	Bookstore	Almagest	University Center	University Court Apartments	Athletics
Operating Revenues:							
Sales and services	\$ 2,423,283	\$ 107,536	\$ 2,274,575	\$ 5,577	\$ 34,595	\$ 1,000	\$ -
Fee allocations	395,045	-	-	18,890	275,581	-	100,574
Concessions	4,320	-	-	-	-	-	4,320
Athletics - Baseball	5,885	-	-	-	-	-	5,885
Miscellaneous income	10,514	-	6,247	-	-	-	4,267
Pilots boosters	7,465	-	-	-	-	-	7,465
Total	<u>2,846,512</u>	<u>107,536</u>	<u>2,280,822</u>	<u>24,467</u>	<u>310,176</u>	<u>1,000</u>	<u>122,511</u>
Less cost of goods sold	1,867,835	54,600	1,813,235	-	-	-	-
Total operating revenue	<u>978,677</u>	<u>52,936</u>	<u>467,587</u>	<u>24,467</u>	<u>310,176</u>	<u>1,000</u>	<u>122,511</u>
Operating Expenditures:							
Salaries	379,480	54,356	133,191	-	139,491	-	52,442
Wages	65,899	13,688	14,797	10,913	26,501	-	-
Staff Benefits	88,745	9,246	41,685	-	27,815	-	9,999
Travel	27,523	1,099	929	666	3,296	-	21,533
Supplies and expense	324,613	44,755	80,067	12,888	141,215	-	45,688
Utilities	80,000	5,000	35,000	-	40,000	-	-
Principal and interest	69,510	-	-	-	69,510	-	-
Equipment	57,908	-	4,089	-	53,819	-	-
Total operating expenditures	<u>1,093,678</u>	<u>128,144</u>	<u>309,758</u>	<u>24,467</u>	<u>501,647</u>	<u>-</u>	<u>129,662</u>
Excess of operating revenue over operating expense	(115,001)	(75,208)	157,829	-	(191,471)	1,000	(7,151)
Other Revenues:							
Interest on investments	245,153	584	52,374	-	191,471	127	597
Excess revenue over expenditures	<u>\$ 130,152</u>	<u>\$ (74,624)</u>	<u>\$ 210,203</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,127</u>	<u>\$ (6,554)</u>

LSU IN SHEVEPORT

ANALYSIS C-2B1

ANALYSIS OF FUND BALANCES OF AUXILIARY ENTERPRISES  
FOR THE YEAR ENDED JUNE 30, 2002  
BALANCE SHEET

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>
<b>Assets:</b>							
Cash and investments	\$ 1,616,114	\$ 157,199	\$ 1,392,112	\$ -	\$ 36,879	\$ 4,456	\$ 25,468
Accrued Interest	3,307	-	2,555	-	742	7	3
Inventories on hand	411,278	8,648	402,630	-	-	-	-
Accounts receivable	39,199	-	39,199	-	-	-	-
Total assets	<u>2,069,898</u>	<u>165,847</u>	<u>1,836,496</u>	<u>-</u>	<u>37,621</u>	<u>4,463</u>	<u>25,471</u>
<b>Liabilities and Fund Balances:</b>							
Accounts payable	23,000	-	23,000	-	-	-	-
Accrued payroll	8,812	3,026	2,627	-	3,159	-	-
Deferred revenues	53,240	-	-	-	34,462	-	18,778
Total liabilities	<u>85,052</u>	<u>3,026</u>	<u>25,627</u>	<u>-</u>	<u>37,621</u>	<u>-</u>	<u>18,778</u>
<b>Fund balance-</b>							
Balance July 1, 2001	1,854,694	237,445	1,600,666	-	-	3,336	13,247
Excess of revenue over expenditures	130,152	(74,624)	210,203	-	-	1,127	(6,554)
Other additions/(deductions)	-	-	-	-	-	-	-
Fund balance June 30, 2002	<u>1,984,846</u>	<u>162,821</u>	<u>1,810,869</u>	<u>-</u>	<u>-</u>	<u>4,463</u>	<u>6,693</u>
Total liabilities and fund balance	<u>\$ 2,069,898</u>	<u>\$ 165,847</u>	<u>\$ 1,836,496</u>	<u>\$ -</u>	<u>\$ 37,621</u>	<u>\$ 4,463</u>	<u>\$ 25,471</u>