

LSU AND A & M COLLEGE
CONTRACTED AUXILIARY SERVICES

ANALYSIS C-2B1

ANALYSIS OF REVENUES AND EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 2000

ANALYSIS C-2B2

	University Dining Administration	Campus Card Operations	Bookstore Contract Management	Total
Operating Revenues:				
Commissions	\$207,231	\$ --	\$ --	\$ --
Lease revenues	169,000	--	--	169,000
Sales and services	518,606	137,967	--	656,573
Total operating revenues	894,837	137,967	--	1,032,804
Less cost of goods sold	4,653	--	--	4,653
Net operating revenues	890,184	137,967	--	1,028,151
 Operating Expenditures:				
Salaries	195,736	78,858	3,308	277,902
Wages	103,088	58,638	30,508	192,234
Related benefits	65,640	25,355	6,012	97,007
Administrative charge	14,493	--	--	14,493
Supplies and expenses	330,413	69,758	(14,532)	385,639
Principal and interest	57,566	--	--	57,566
Utilities	17,854	--	--	17,854
Renewals & replacements	--	21,432	--	21,432
Total operating expenditures	784,790	254,041	25,296	1,064,127
Excess of operating revenues over operating expenditures	105,394	(116,074)	(25,296)	(35,976)
 Other Revenues:				
Interest on investments	107,335	--	--	107,335
Excess of revenues over expenditures	\$212,729	(\$116,074)	(\$25,296)	71,359

In May, 2000, the University contracted with external sources to provide operation of the University bookstore. The operations within the LSU Union auxiliary were discontinued as of May, 2000, and operational control and contract were transferred to Contracted Auxiliary Services.

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CONTRACTED AUXILIARY SERVICES

ANALYSIS C-2B2

ANALYSIS OF FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2000

ANALYSIS C-2B2

BALANCE SHEET
June 30, 2000

Assets:	
Cash and investments	\$1,522,441
Accounts receivable	513,233
Inventories	622
Deferred charges and prepaid expenses	2,250
Total assets	<u>\$2,038,546</u>
 Liabilities:	
Accounts payable	\$51,651
Deposits held for others	47,714
Deferred revenues	75,183
Total liabilities	<u>174,548</u>
 Fund Balances:	
Equipment renewals and replacements -	
Balance at July 1	785,152
Depreciation charges transferred	21,432
Equipment purchases	5,369
Current fund balance	<u>811,953</u>
 Operating fund balance -	
Balance at July 1	961,776
Revenues over/(under) expenditures	71,359
Equipment purchases	(55,573)
Net transfers to unexpended plant fund	74,483
Current fund balance	<u>1,052,045</u>
Total fund balances	<u>1,863,998</u>
Total liabilities and fund balances	<u>\$2,038,546</u>