

**LOUISIANA STATE UNIVERSITY
CONTRACTED AUXILIARY SERVICES**

ANALYSIS C-2B2

**ANALYSIS OF REVENUES AND EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 2005**

ANALYSIS C-2B2

	<u>Administration</u>	<u>Vending</u>	<u>Dining Contract Management</u>	<u>Campus Card Operations</u>	<u>Bookstore Contract Management</u>	<u>Concessions Contract Management</u>	<u>Total</u>
Operating revenues:							
Commissions	\$ 2,815	\$ 523,241	\$ 312,649	\$ -	\$ -	\$ 25,000	\$ 863,705
Lease revenues	161,936	-	-	-	-	-	161,936
Sales and services	10,550	97,897	3,232	206,766	-	-	318,445
Student meal plan receipts	-	-	(9,640)	-	-	-	(9,640)
Total operating revenues	<u>175,301</u>	<u>621,138</u>	<u>306,241</u>	<u>206,766</u>	<u>-</u>	<u>25,000</u>	<u>1,334,446</u>
Net operating revenues	<u>175,301</u>	<u>621,138</u>	<u>306,241</u>	<u>206,766</u>	<u>-</u>	<u>25,000</u>	<u>1,334,446</u>
Operating expenditures:							
Salaries	284,983	63,654	-	29,397	(15,083)	24,355	387,306
Wages	71,125	10,420	6,241	54,475	(2,478)	-	139,783
Related benefits	77,492	15,545	6,295	18,890	246	5,526	123,994
Administrative charge	37,304	-	-	-	-	-	37,304
Supplies and expenses	160,431	101,972	117,755	236,221	(25,865)	444	590,958
Principal and interest	10,550	-	-	-	-	-	10,550
Utilities	-	15,672	(27,705)	-	(4,987)	-	(17,020)
Depreciation	-	-	-	3,065	-	-	3,065
Total operating expenditures	<u>641,885</u>	<u>207,263</u>	<u>102,586</u>	<u>342,048</u>	<u>(48,167)</u>	<u>30,325</u>	<u>1,275,940</u>
Excess of operating revenues over operating expenditures	<u>(466,584)</u>	<u>413,875</u>	<u>203,655</u>	<u>(135,282)</u>	<u>48,167</u>	<u>(5,325)</u>	<u>58,506</u>
Other revenues:							
Interest on investments	36,235	-	-	-	-	-	36,235
Excess of revenues over expenditures	<u>\$ (430,349)</u>	<u>\$ 413,875</u>	<u>\$ 203,655</u>	<u>\$ (135,282)</u>	<u>\$ 48,167</u>	<u>\$ (5,325)</u>	<u>\$ 94,741</u>

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**STATEMENT OF NET ASSETS
JUNE 30, 2005**

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Assets:		
Cash and investments	\$	853,710
Accounts receivable		728,639
Deferred charges & prepaid expenses		1,228
Total assets		1,583,577
Liabilities:		
Accounts payable		15,417
Deposits held for others		399,857
Deferred revenue		105,219
Total liabilities		520,493
Net assets	\$	1,063,084

**ANALYSIS OF CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2005**

Fund balances:		
Operating fund balance -		
Balance at July 1	\$	384,786
Revenues over/(under) expenditures		94,741
Net transfers (to)/from unexpended plant fund		(187,487)
Other additions		(76,497)
Total operating fund balance		215,543
Equipment renewals and replacements -		
Balance at July 1		851,393
Depreciation charges transferred		3,065
Equipment purchases		(6,917)
Total equipment r&r fund balance		847,541
Total fund balances	\$	1,063,084