

**LOUISIANA STATE UNIVERSITY  
CONTRACTED AUXILIARY SERVICES**

**ANALYSIS C-2B2**

**ANALYSIS OF REVENUES AND EXPENDITURES  
FOR THE YEAR ENDED JUNE 30, 2006**

**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>
<b>Operating revenues:</b>							
Commissions	\$ 2,818	\$ 578,298	\$ 328,200	\$ -	\$ -	\$ 25,000	\$ 934,316
Lease revenues	135,095	-	-	-	-	-	135,095
Sales and services	-	119,063	-	228,919	286,742	-	634,724
Student meal plan receipts	1,702	-	18,412	-	-	-	20,114
Total operating revenues	<u>139,615</u>	<u>697,361</u>	<u>346,612</u>	<u>228,919</u>	<u>286,742</u>	<u>25,000</u>	<u>1,724,249</u>
<b>Operating expenditures:</b>							
Salaries	327,348	46,521	1,300	26,770	(31,296)	5,295	375,938
Wages	33,106	39,406	-	53,623	-	-	126,135
Related benefits	97,506	12,328	804	14,139	(8,294)	18,944	135,427
Administrative charge	38,120	-	-	-	-	-	38,120
Supplies and expenses	179,827	35,196	105,703	158,791	(17,043)	2,372	464,846
Utilities	-	21,948	(22,728)	-	5,253	-	4,473
Depreciation	22,777	-	-	5,353	-	-	28,130
Management allocation	(609,804)	296,355	146,113	98,651	56,757	11,928	-
Total operating expenditures	<u>88,880</u>	<u>451,754</u>	<u>231,192</u>	<u>357,327</u>	<u>5,377</u>	<u>38,539</u>	<u>1,173,069</u>
Excess of operating revenues over operating expenditures	<u>50,735</u>	<u>245,607</u>	<u>115,420</u>	<u>(128,408)</u>	<u>281,365</u>	<u>(13,539)</u>	<u>551,180</u>
<b>Other revenues:</b>							
Interest on investments	<u>73,907</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>73,907</u>
Excess of revenues over expenditures	<u>\$ 124,642</u>	<u>\$ 245,607</u>	<u>\$ 115,420</u>	<u>\$ (128,408)</u>	<u>\$ 281,365</u>	<u>\$ (13,539)</u>	<u>\$ 625,087</u>

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**STATEMENT OF NET ASSETS  
JUNE 30, 2006**

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Assets:	
Cash and investments	\$ 1,531,948
Accounts receivable	412,689
Total assets	<u>1,944,637</u>
Liabilities:	
Accounts payable	10,682
Deposits held for others	344,394
Deferred revenue	65,564
Total liabilities	<u>420,640</u>
Net assets	<u><u>\$ 1,523,997</u></u>

**ANALYSIS OF CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED JUNE 30, 2006**

Fund balances:	
Operating fund balance -	
Balance at July 1	\$ 215,542
Revenues over/(under) expenditures	625,087
Net transfers (to)/from unexpended plant fund	<u>(170,952)</u>
Total operating fund balance	<u>669,677</u>
Equipment renewals and replacements -	
Balance at July 1	847,541
Depreciation charges transferred	28,130
Equipment purchases	<u>(21,351)</u>
Total equipment r&r fund balance	<u>854,320</u>
Total fund balances	<u><u>\$ 1,523,997</u></u>