

**LOUISIANA STATE UNIVERSITY
CONTRACTED AUXILIARY SERVICES**

ANALYSIS C-2B2

**ANALYSIS OF REVENUES AND EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 2007**

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	\$ 4,000	\$ 519,736	\$ 135,443	\$ -	\$ 130,000	\$ 25,000	\$ 814,179
Lease revenues	144,485	-	-	-	-	-	144,485
Sales and services	26,754	135,032	(2,256)	222,075	67,366	-	448,971
Student meal plan receipts	-	-	218,799	-	-	-	218,799
Total operating revenues	<u>175,239</u>	<u>654,768</u>	<u>351,986</u>	<u>222,075</u>	<u>197,366</u>	<u>25,000</u>	<u>1,626,434</u>
Operating expenditures:							
Salaries	368,749	45,069	16,850	29,865	54,457	17,708	532,698
Wages	21,594	2,563	(614)	32,593	-	5,041	61,177
Related benefits	108,773	12,619	9,262	8,362	15,920	6,108	161,044
Administrative charge	50,945	-	-	-	-	-	50,945
Supplies and expenses	(369,320)	408,748	227,408	359,317	87,639	9,527	723,319
Utilities	-	17,744	(39,910)	-	(16,267)	-	(38,433)
Depreciation	13,535	-	-	15,084	-	-	28,619
Total operating expenditures	<u>194,276</u>	<u>486,743</u>	<u>212,996</u>	<u>445,221</u>	<u>141,749</u>	<u>38,384</u>	<u>1,519,369</u>
Excess of operating revenues over operating expenditures	<u>(19,037)</u>	<u>168,025</u>	<u>138,990</u>	<u>(223,146)</u>	<u>55,617</u>	<u>(13,384)</u>	<u>107,065</u>
Other revenues:							
Interest on investments	94,632	-	-	-	-	-	94,632
Excess of revenues over expenditures	<u>\$ 75,595</u>	<u>\$ 168,025</u>	<u>\$ 138,990</u>	<u>\$ (223,146)</u>	<u>\$ 55,617</u>	<u>\$ (13,384)</u>	<u>\$ 201,697</u>

**LOUISIANA STATE UNIVERSITY
CONTRACTED AUXILIARY SERVICES**

ANALYSIS C-2B2

**STATEMENT OF NET ASSETS
JUNE 30, 2007**

ANALYSIS C-2B2

Assets:		
Cash and investments	\$	1,776,239
Accounts receivable		266,062
Total assets		<u>2,042,301</u>
Liabilities:		
Accounts payable		9,010
Deposits held for others		367,209
Deferred revenue		84,787
Total liabilities		<u>461,006</u>
Net assets	\$	<u>1,581,295</u>

**ANALYSIS OF CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2007**

Fund balances:		
Operating fund balance -		
Balance at July 1	\$	669,678
Revenues over/(under) expenditures		201,697
Net transfers (to)/from unexpended plant fund		<u>(119,172)</u>
Total operating fund balance		<u>752,203</u>
Equipment renewals and replacements -		
Balance at July 1		854,320
Depreciation charges transferred		28,619
Equipment purchases		<u>(53,847)</u>
Total equipment r&r fund balance		<u>829,092</u>
Total fund balances	\$	<u>1,581,295</u>