

ANALYSIS C-2B2

**LOUISIANA STATE UNIVERSITY
CONTRACTED AUXILIARY SERVICES
ANALYSIS OF REVENUES AND EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 2004**

ANALYSIS C-2B2

	University Dining Administration	Campus Card Operations	Bookstore Contract Management	Concessions Contract Management	Total
Operating revenues:					
Commissions	\$ 482,435	\$ -	\$ -	\$ 25,000	\$ 507,435
Lease revenues	161,936	-	-	-	161,936
Sales and services	431,394	206,188	-	5,000	642,582
Total operating revenues	<u>1,075,765</u>	<u>206,188</u>	<u>-</u>	<u>30,000</u>	<u>1,311,953</u>
Net operating revenues	<u>1,075,765</u>	<u>206,188</u>	<u>-</u>	<u>30,000</u>	<u>1,311,953</u>
Operating expenditures:					
Salaries	241,734	95,222	(2,068)	27,639	362,527
Wages	77,295	59,276	(854)	(526)	135,191
Related benefits	73,183	29,555	8,253	8,221	119,212
Administrative charge	34,309	-	-	-	34,309
Supplies and expenses	314,278	123,246	(4,506)	5,444	438,462
Principal and interest	53,450	-	-	-	53,450
Utilities	22,903	-	(2,767)	-	20,136
Depreciation	-	1,682	-	-	1,682
Total operating expenditures	<u>817,152</u>	<u>308,981</u>	<u>(1,942)</u>	<u>40,778</u>	<u>1,164,969</u>
Excess of operating revenues over operating expenditures	<u>258,613</u>	<u>(102,793)</u>	<u>1,942</u>	<u>(10,778)</u>	<u>146,984</u>
Other revenues:					
Interest on investments	<u>15,513</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,513</u>
Excess of revenues over expenditures	<u>\$ 274,126</u>	<u>\$ (102,793)</u>	<u>\$ 1,942</u>	<u>\$ (10,778)</u>	<u>\$ 162,497</u>

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CONTRACTED AUXILIARY SERVICES**

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**STATEMENT OF NET ASSETS
JUNE 30, 2004**

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Assets:	
Cash and investments	\$ 940,509
Accounts receivable	563,697
Total assets	<u>1,504,206</u>
Liabilities:	
Accounts payable	43,907
Deposits held for others	119,516
Deferred revenues	104,604
Total liabilities	<u>268,027</u>
Net assets	<u>\$ 1,236,179</u>

**ANALYSIS OF CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2004**

Fund balances:	
Operating fund balance -	
Balance at July 1	\$ 10,009
Revenues over/(under) expenditures	162,497
Net transfers (to)/from unexpended plant fund	212,280
Total operating fund balance	<u>384,786</u>
Equipment renewals and replacements -	
Balance at July 1	858,122
Depreciation charges transferred	1,682
Equipment purchases	(8,411)
Total equipment r&r fund balance	<u>851,393</u>
Total fund balances	<u>\$ 1,236,179</u>