

LSU AND A & M COLLEGE
CONTRACTED AUXILIARY SERVICES

ANALYSIS C-2B2

ANALYSIS OF REVENUES AND EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 2001

ANALYSIS C-2B2

	University Dining Administration	Campus Card Operations	Bookstore Contract Management	Total
Operating Revenues:				
Commissions	\$205,933	\$ --	\$ --	\$205,933
Lease revenues	169,000	--	--	169,000
Sales and services	520,330	158,063	--	678,393
Student meal plan receipts	(12,001)	--	--	(12,001)
Total operating revenues	883,262	158,063	--	1,041,325
Less cost of goods sold	2,320	--	--	2,320
Net operating revenues	880,942	158,063	--	1,039,005
Operating Expenditures:				
Salaries	238,061	84,456	--	322,517
Wages	98,349	84,834	(4,584)	178,599
Related benefits	74,197	22,509	--	96,706
Administrative charge	17,102	--	--	17,102
Supplies and expenses	88,588	91,049	(25,388)	154,249
Principal and interest	52,800	--	--	52,800
Utilities	125,320	--	--	125,320
Renewals & replacements	--	24,720	--	24,720
Total operating expenditures	694,417	307,568	(29,972)	972,013
Excess of operating revenues over operating expenditures	186,525	(149,505)	29,972	66,992
Other Revenues:				
Interest on investments	108,619	--	1,933	110,552
Excess of revenues over expenditures	\$295,144	(\$149,505)	\$31,905	177,544

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ANALYSIS OF FUND BALANCES
 FOR THE YEAR ENDED JUNE 30, 2001

ANALYSIS C-2B2

BALANCE SHEET

June 30, 2001

Assets:	
Cash and investments	\$1,513,399
Accounts receivable	800,465
Inventories	265
Deferred charges and prepaid expenses	1,150
Total assets.	<u><u>\$2,315,279</u></u>
 Liabilities:	
Accounts payable	\$328,022
Deposits held for others	26,529
Deferred revenues	42,447
Total liabilities	<u><u>396,998</u></u>
 Fund Balances:	
Equipment renewals and replacements -	
Balance at July 1	811,953
Depreciation charges transferred	24,720
Equipment purchases	5,068
Current fund balance.	<u><u>841,741</u></u>
 Operating fund balance -	
Balance at July 1	1,052,045
Revenues over/(under) expenditures	177,544
Equipment purchases	(42,521)
Net transfers to unexpended plant fund	(110,528)
Current fund balance	<u><u>1,076,540</u></u>
 Total fund balances	 <u><u>1,918,281</u></u>
 Total liabilities and fund balances	 <u><u>\$2,315,279</u></u>