

**LOUISIANA STATE UNIVERSITY  
CONTRACTED AUXILIARY SERVICES  
ANALYSIS OF REVENUES AND EXPENDITURES  
FOR THE YEAR ENDED JUNE 30, 2002**

ANALYSIS C-2B2

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	University Dining Administration	Campus Card Operations	Bookstore Contract Management	Total
<b>Operating Revenues:</b>				
Commissions	\$ 206,230	\$ -	\$ -	\$ 206,230
Lease revenues	169,000	625	-	169,625
Sales and services	680,977	154,552	-	835,529
Student meal plan receipts	(28,187)	-	-	(28,187)
Total operating revenues	<u>1,028,020</u>	<u>155,177</u>	<u>-</u>	<u>1,183,197</u>
Less cost of goods sold	<u>265</u>	<u>-</u>	<u>-</u>	<u>265</u>
Net operating revenues	<u>1,027,755</u>	<u>155,177</u>	<u>-</u>	<u>1,182,932</u>
<b>Operating Expenditures:</b>				
Salaries	258,514	76,687	-	335,201
Wages	97,743	74,226	(8,284)	163,685
Related benefits	83,221	24,843	8,301	116,365
Administrative charge	34,487	-	-	34,487
Supplies and expenses	224,037	74,361	5,210	303,608
Principal and interest	56,450	-	-	56,450
Utilities	10,815	-	-	10,815
Depreciation	-	22,864	-	22,864
Total operating expenditures	<u>765,267</u>	<u>272,981</u>	<u>5,227</u>	<u>1,043,475</u>
Excess of operating revenues over operating expenditures	<u>262,488</u>	<u>(117,804)</u>	<u>(5,227)</u>	<u>139,457</u>
<b>Other Revenues:</b>				
Interest on investments	<u>46,277</u>	<u>-</u>	<u>-</u>	<u>46,277</u>
Excess of revenues over expenditures	<u>\$ 308,765</u>	<u>\$ (117,804)</u>	<u>\$ (5,227)</u>	<u>\$ 185,734</u>

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CONTRACTED AUXILIARY SERVICES**

**ANALYSIS C-2B2**

**STATEMENT OF NET ASSETS  
JUNE 30, 2002**

**ANALYSIS C-2B2**

Assets:	
Cash and investments	\$ 963,813
Accounts receivable	825,924
Deferred charges and prepaid expenses	<u>1,824</u>
Total assets	<u>1,791,561</u>
Liabilities:	
Accounts payable	343,623
Deposits held for others	40,144
Deferred revenues	<u>82,459</u>
Total liabilities	<u>466,226</u>
Net Assets	<u>\$ 1,325,335</u>

**ANALYSIS OF CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED JUNE 30, 2002**

Fund Balances:	
Operating fund balance -	
Balance at July 1	\$ 1,076,540
Revenues over/(under) expenditures	185,734
Net transfers to unexpended plant fund	<u>(795,060)</u>
Current fund balance	<u>467,214</u>
Equipment renewals and replacements -	
Balance at July 1	841,740
Depreciation charges transferred	22,864
Equipment purchases	<u>(6,483)</u>
Current fund balance	<u>858,121</u>
Total Fund Balances	<u>\$ 1,325,335</u>