

**LOUISIANA STATE UNIVERSITY
CONTRACTED AUXILIARY SERVICES**

ANALYSIS C-2B2

**ANALYSIS OF REVENUES AND EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 2008**

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	\$ 4,800	\$ 493,471	\$ 347,842	\$ -	\$ 131,466	\$ 25,000	\$1,002,579
Lease revenues	148,703	-	-	-	-	-	148,703
Sales and services	34,351	130,537	(9,183)	269,206	112,837	-	537,748
Student meal plan receipts	-	-	48,815	-	-	-	48,815
Total operating revenues	<u>187,854</u>	<u>624,008</u>	<u>387,474</u>	<u>269,206</u>	<u>244,303</u>	<u>25,000</u>	<u>1,737,845</u>
Operating expenditures:							
Salaries	424,677	44,395	-	12,532	50,121	17,571	549,296
Wages	58,201	-	(1,696)	43,801	(5,698)	(11,895)	82,713
Related benefits	141,180	13,097	1,696	3,697	13,099	2,762	175,531
Administrative charge	48,632	-	-	-	-	-	48,632
Supplies and expenses	(564,777)	396,933	253,119	277,562	117,945	12,783	493,565
Utilities	-	18,785	14,291	-	1,558	-	34,634
Depreciation	12,120	-	-	15,084	-	-	27,204
Total operating expenditures	<u>120,033</u>	<u>473,210</u>	<u>267,410</u>	<u>352,676</u>	<u>177,025</u>	<u>21,221</u>	<u>1,411,575</u>
Excess of operating revenues over operating expenditures	<u>67,821</u>	<u>150,798</u>	<u>120,064</u>	<u>(83,470)</u>	<u>67,278</u>	<u>3,779</u>	<u>326,270</u>
Other revenues:							
Interest on investments	<u>111,950</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>111,950</u>
Excess of revenues over expenditures	<u>\$ 179,771</u>	<u>\$ 150,798</u>	<u>\$ 120,064</u>	<u>\$ (83,470)</u>	<u>\$ 67,278</u>	<u>\$ 3,779</u>	<u>\$ 438,220</u>

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**STATEMENT OF NET ASSETS
JUNE 30, 2008**

ANALYSIS C-2B2

Assets:		
Cash and investments	\$	1,997,413
Accounts receivable		243,355
Total assets		2,240,768
Liabilities:		
Accounts payable		57,673
Deposits held for others		382,886
Deferred revenue		26,490
Total liabilities		467,049
Net assets	\$	1,773,719

**ANALYSIS OF CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2008**

Fund balances:		
Operating fund balance -		
Balance at July 1	\$	752,203
Revenues over/(under) expenditures		438,220
Net transfers (to)/from plant fund		(273,000)
Total operating fund balance		917,423
Equipment renewals and replacements -		
Balance at July 1		829,092
Depreciation charges transferred		27,204
Total equipment r&r fund balance		856,296
Total fund balances	\$	1,773,719