

LOUISIANA STATE UNIVERSITY
LSU UNION

ANALYSIS C-2B6

ANALYSIS OF REVENUES AND EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 2006

ANALYSIS C-2E

	Revenues		Expenditures							Revenues over Expenditures	
	Sales & Services	Fee Allocations	Cost of Goods Sold	Salaries	Wages	Related Benefits	Supplies & Expenses	Utilities & P & I	Depreciation		Total
Management Services:											
Administration and building services	\$ 385,018	\$ 2,202,797	\$ -	\$ 452,745	\$ 709,656	\$ 291,182	\$ 1,009,204	\$ 651,365	\$ 9,180	\$ 3,123,332	\$ (535,517)
Administrative charge	-	-	-	-	-	-	269,580	-	-	269,580	(269,580)
Bookstore contract	1,300,000	-	-	-	-	-	-	-	-	-	1,300,000
Debt service	-	232,564	-	-	-	-	-	232,564	-	232,564	-
Food service contract	446,333	-	-	-	-	-	-	-	-	-	446,333
Interest on investments	336,508	-	-	-	-	-	-	-	-	-	336,508
Management services distribution	-	-	-	-	-	-	(1,027,128)	-	-	(1,027,128)	1,027,128
Support for university projects	-	-	-	58,827	-	15,589	159,387	-	-	233,803	(233,803)
Union renovation fees	-	3,168,027	-	-	-	-	-	-	-	-	3,168,027
Total management services	2,467,859	5,603,388	-	511,572	709,656	306,771	411,043	883,929	9,180	2,832,151	5,239,096
Barber shop	166,475	-	-	-	115,805	29,841	21,307	-	-	166,953	(478)
Creative arts and gallery	2,160	-	-	41,961	22,245	11,425	39,687	-	-	115,318	(113,158)
Frame shop	61,852	-	22,941	25,186	9,283	6,876	14,883	-	-	79,169	(17,317)
Games area	77,462	-	-	21,427	52,703	5,368	160,881	-	1,400	241,779	(164,317)
Information and copy center	47,845	-	23,707	-	68,905	7,765	12,015	-	-	112,392	(64,547)
Program administration	-	-	-	171,061	104,174	63,960	86,574	-	-	425,769	(425,769)
Programs	344,050	240,000	-	12,983	40,627	3,782	492,192	-	-	549,584	34,466
Programs for other campus departments											
Center for student leadership and involvement	-	-	-	52,449	8,174	9,396	10,368	-	-	80,387	(80,387)
Other university programs	-	-	-	-	-	-	15,700	-	-	15,700	(15,700)
Performing arts	-	270,921	-	20,844	20,467	5,644	138,607	-	-	185,562	85,359
Theatre and box office	276,320	-	-	165,772	116,933	50,545	456,080	-	1,919	791,249	(514,929)
Total	\$ 3,444,023	\$ 6,114,309	\$ 46,648	\$ 1,023,255	\$ 1,268,972	\$ 501,373	\$ 1,859,337	\$ 883,929	\$ 12,499	\$ 5,596,013	\$ 3,962,319

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ANALYSIS C-2B6

STATEMENT OF NET ASSETS
JUNE 30, 2006

ANALYSIS C-2B6

Assets:		
Cash and investments	\$	4,636,327
Accounts receivable		57,016
Inventories		5,367
Total assets		<u>4,698,710</u>
Liabilities:		
Accounts payable		27,118
Deferred revenue		409,082
Total liabilities		<u>436,200</u>
Net assets	\$	<u>4,262,510</u>

ANALYSIS OF CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2006

Fund balances:		
Operating fund balance -		
Balance at July 1	\$	4,680,223
Revenues over/(under) expenditures		3,962,319
Net transfers (to)/from unexpended plant fund		(4,582,335)
Total operating fund balance		<u>4,060,207</u>
Equipment renewals and replacements -		
Balance at July 1		189,804
Depreciation charges transferred		12,499
Total equipment r&r fund balance		<u>202,303</u>
Total fund balances	\$	<u>4,262,510</u>