

LOUISIANA STATE UNIVERSITY
LSU UNION

ANALYSIS C-2B6

ANALYSIS OF REVENUES AND EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 2004

ANALYSIS C-2B6

	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	\$ 1,649,472	\$ 771,963	\$ -	\$ 453,533	\$ 871,406	\$ 267,047	\$ 896,332	\$ 381,999	\$ 10,512	\$ 2,880,829	\$ (459,394)
Administrative charge	-	-	-	-	-	-	192,367	-	-	192,367	(192,367)
Bookstore contract	1,333,918	-	-	-	-	-	-	-	-	-	1,333,918
Debt service	-	330,693	-	-	-	-	-	330,693	-	330,693	-
Food service contract	114,860	-	-	-	-	-	-	-	-	-	114,860
Interest on investments	31,835	-	-	-	-	-	-	-	-	-	31,835
Management services distribution	-	-	-	-	-	-	(928,685)	-	-	(928,685)	928,685
Support for university projects	-	-	-	57,525	-	13,518	149,076	-	-	220,119	(220,119)
Union renovation fees	-	796,503	-	-	-	-	-	-	-	-	796,503
Total management services	3,130,085	1,899,159	-	511,058	871,406	280,565	309,090	712,692	10,512	2,695,323	2,333,921
Barber shop	178,078	-	-	-	122,354	28,484	22,718	-	-	173,556	4,522
Creative arts and gallery	1,230	-	-	40,309	16,713	9,494	34,553	-	-	101,069	(99,839)
Frame shop	82,512	-	30,976	23,991	18,842	5,973	16,514	-	-	96,296	(13,784)
Games area	114,204	-	-	22,882	58,966	5,640	165,505	-	1,400	254,393	(140,189)
Information and copy center	88,631	-	52,323	-	82,375	6,634	17,851	-	-	159,183	(70,552)
Program administration	-	-	-	179,980	73,300	53,190	75,855	-	-	382,325	(382,325)
Programs	386,415	240,000	-	20,039	59,743	4,045	520,717	-	-	604,544	21,871
Programs for other campus departments											
Center for student leadership and involvement	-	-	-	49,090	11,170	8,011	15,481	-	-	83,752	(83,752)
Other university programs	16,000	-	-	-	-	-	37,934	-	-	37,934	(21,934)
Performing arts	-	336,144	143	13,454	13,670	3,489	181,591	-	-	212,347	123,797
Theatre and box office	281,578	-	-	152,153	134,623	41,560	370,379	-	1,919	700,634	(419,056)
Total	\$ 4,278,733	\$ 2,475,303	\$ 83,442	\$ 1,012,956	\$ 1,463,162	\$ 447,085	\$ 1,768,188	\$ 712,692	\$ 13,831	\$ 5,501,356	\$ 1,252,680

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STATEMENT OF NET ASSETS
JUNE 30, 2004

ANALYSIS C-2B6

Assets:	
Cash and investments	\$ 1,120,736
Accounts receivable	100,363
Inventories	7,677
Deferred charges and prepaid expenses	525
Total assets	<u>1,229,301</u>
Liabilities:	
Accounts payable	27,513
Deferred revenue	284,707
Total liabilities	<u>312,220</u>
Net assets	<u>\$ 917,081</u>

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

Fund balances:	
Operating fund balance -	
Balance at July 1	\$ 1,034,273
Revenues over/(under) expenditures	1,252,680
Net transfers (to)/from unexpended plant fund	(1,541,177)
Prior period adjustment	(6,000)
Total operating fund balance	<u>739,776</u>
Equipment renewals and replacements -	
Balance at July 1	1,003,474
Depreciation charges transferred	13,831
Transfers to plant fund	(840,000)
Total equipment r&r fund balance	<u>177,305</u>
Total fund balances	<u>\$ 917,081</u>