

**LSU AND A & M COLLEGE
UNIVERSITY DINING ADMINISTRATION**

ANALYSIS C-2B13

**ANALYSIS OF REVENUES AND EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 1999**

ANALYSIS C-2B13

Operating Revenues:	
Commissions	\$207,122
Lease revenues	169,000
Sales and services	482,507
Student meal plan receipts	5,251
Total operating revenues.	<u>863,880</u>
Less cost of goods sold	<u>3,431</u>
Net operating revenues.	<u>860,449</u>
Operating Expenditures:	
Salaries	198,867
Wages.	54,924
Related benefits	63,449
Administrative charge.	11,142
Supplies and expenses.	191,674
Principal and interest	62,048
Utilities.	38,919
Total operating expenditures.	<u>621,023</u>
Excess of operating revenues over operating expenditures. . . .	<u>239,426</u>
Other Revenues:	
Interest on investments.	<u>102,327</u>
Excess of revenues over expenditures.	<u><u>\$341,753</u></u>

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ANALYSIS C-2B13

ANALYSIS OF FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 1999

ANALYSIS C-2B13

BALANCE SHEET
JUNE 30, 1999

Assets:	
Cash and investments	\$1,447,437
Accounts receivable	489,394
Inventories	289
Deferred charges and prepaid expenses	1,083
Total assets	<u>\$1,938,203</u>
Liabilities:	
Accounts payable	\$23,050
Deferred revenue	31,182
Total liabilities	<u>54,232</u>
Fund Balances:	
Equipment renewals and replacements -	
Balance at July 1	748,896
Equipment purchases	(20)
Current fund balance	<u>748,876</u>
Operating fund balance -	
Balance at July 1	915,188
Revenues over/(under) expenditures	341,753
Equipment purchases	(51,846)
Net transfers to unexpended plant	(70,000)
Current fund balance	<u>1,135,095</u>
Total fund balances	<u>1,883,971</u>
Total liabilities and fund balances	<u>\$1,938,203</u>