

LSU AND A & M COLLEGE  
UNIVERSITY STORES

ANALYSIS C-2B14

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

ANALYSIS C-2B14

|   |                            |
|---|----------------------------|
| <b>Operating Revenues:</b>                    |                            |
| Sales and services .....                      | \$6,102,688                |
| Less cost of goods sold .....                 | <u>5,314,109</u>           |
| Net operating revenues.....                   | <u>788,579</u>             |
| <br><b>Operating Expenditures:</b>            |                            |
| Salaries .....                                | 113,328                    |
| Wages.....                                    | 382,092                    |
| Related benefits .....                        | 90,679                     |
| Administrative charge.....                    | 55,693                     |
| Supplies and expenses.....                    | 69,919                     |
| Utilities.....                                | 10,330                     |
| Renewals and replacements.....                | <u>18,936</u>              |
| Total operating expenditures.....             | <u>740,977</u>             |
| <br>Excess of revenues over expenditures..... | <br><u><u>\$47,602</u></u> |

**LSU AND A & M COLLEGE  
UNIVERSITY STORES**

ANALYSIS C-2B14

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

ANALYSIS C-2B14

**BALANCE SHEET  
June 30, 1999**

|   |                      |
|---|----------------------|
| <b>Assets:</b>                                |                      |
| Cash and investments .....                    | (\$336,472)          |
| Accounts receivable .....                     | 87,349               |
| Inventories .....                             | 913,046              |
| Total assets .....                            | <u>\$663,923</u>     |
| <br><b>Liabilities:</b>                       |                      |
| Accounts payable .....                        | <u>\$440,326</u>     |
| Total liabilities .....                       | <u>440,326</u>       |
| <br><b>Fund Balances:</b>                     |                      |
| <b>Equipment renewals and replacements -</b>  |                      |
| Balance at July 1 .....                       | 305,618              |
| Depreciation charges transferred .....        | 18,936               |
| Equipment purchases .....                     | <u>(25,861)</u>      |
| Current fund balance .....                    | <u>298,693</u>       |
| <br><b>Operating fund balance -</b>           |                      |
| Balance at July 1 .....                       | (122,647)            |
| Revenues over/(under) expenditures .....      | 47,602               |
| Net transfers to unexpended plant .....       | <u>(51)</u>          |
| Current fund balance .....                    | <u>(75,096)</u>      |
| <br>Total fund balances .....                 | <br><u>223,597</u>   |
| <br>Total liabilities and fund balances ..... | <br><u>\$663,923</u> |