

LSU AND A & M COLLEGE
GOLF COURSE

ANALYSIS C-2B4

ANALYSIS OF REVENUES AND EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 2000

ANALYSIS C-2B4

Operating Revenues:	
Sales and services	\$1,022,929
Fee allocation	70,046
Total operating revenues.	<u>1,092,975</u>
Less cost of goods sold	<u>166,633</u>
Net operating revenues.	<u>926,342</u>
Operating Expenditures:	
Salaries	162,078
Wages.	218,127
Related benefits	64,414
Administrative charge.	14,684
Supplies and expenses.	265,972
Utilities.	44,959
Renewals and replacements.	28,500
Principal & interest	208,776
Total operating expenditures.	<u>1,007,510</u>
Excess of operating revenues over operating expenditures.	<u>(81,168)</u>
Other Revenues:	
Interest on investments.	<u>68</u>
Excess of revenues over expenditures.	<u><u>(\$81,100)</u></u>

ANALYSIS OF FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2000

BALANCE SHEET
June 30, 2000

Assets:	
Cash and investments	(\$56,300)
Accounts receivable	7,341
Inventories	56,543
Deferred charges and prepaid expenses	119,677
Total assets	<u>\$127,261</u>
 Liabilities:	
Accounts payable	\$2,851
Deferred revenues	5,532
Total liabilities	<u>8,383</u>
 Fund Balances:	
Equipment renewals and replacements -	
Balance at July 1	215,495
Depreciation charges transferred.	28,500
Equipment purchases	3,220
Current fund balance	<u>247,215</u>
 Operating fund balance -	
Balance at July 1	(33,687)
Revenues over/(under) expenditures.	(81,100)
Equipment purchases	(13,550)
Current fund balance	<u>(128,337)</u>
 Total fund balances	 <u>118,878</u>
 Total liabilities and fund balances.	 <u>\$127,261</u>