

LSU AND A & M COLLEGE
LSU UNION

ANALYSIS C-2B8

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

ANALYSIS C-2B8

	Revenues		Expenditures							Revenues Over Expenditures	
	Sales & Services	Fee Allocations	Cost of Goods Sold	Salaries	Wages	Related Benefits	Supplies and Expenses	Utilities and P & I	Renewals & Replacements		Total
Bookstore	\$10,569,680	\$ --	\$8,023,188	\$152,040	\$868,385	\$114,376	\$641,461	\$ --	\$2,904	\$9,802,354	\$767,326
Barber shop	169,640	--	--	--	115,663	22,554	16,176	--	--	154,393	15,247
Craft classes and frame sho	127,616	--	22,360	57,058	39,177	11,518	87,759	--	--	217,872	(90,256)
Contracted Services-food ra	111,487	--	--	--	--	--	--	--	--	--	111,487
Games area.	154,256	--	--	34,310	52,402	6,999	120,205	--	1,104	215,020	(60,764)
Information desk.	88,361	--	67,299	--	59,147	2,438	5,524	--	--	134,408	(46,047)
Program administration. . .	--	--	--	155,550	56,721	34,581	34,183	--	--	281,035	(281,035)
Office of student organizat	130	--	--	32,919	10,661	3,494	12,235	--	--	59,309	(59,179)
Programs.	243,066	239,992	51	6,035	17,323	1,350	387,190	--	--	411,949	71,109
Theatre	154,402	--	--	76,986	102,761	19,439	146,301	--	1,740	347,227	(192,825)
Building services	1,462,547	762,007	--	304,699	834,378	205,669	(343,306)	394,701	91,368	1,487,509	737,045
University project support.	--	--	--	82,247	4,441	16,857	35,298	--	--	138,843	(138,843)
Administrative charge. . .	--	--	--	--	--	--	249,529	--	--	249,529	(249,529)
Interest on investments . .	54,994	--	--	--	--	--	--	--	--	--	54,994
Debt service.	--	299,954	--	--	--	--	--	299,954	--	299,954	--
Total.	\$13,136,179	\$1,301,953	\$8,112,898	\$901,844	\$2,161,059	\$439,275	\$1,392,555	\$694,655	\$97,116	\$13,799,402	\$638,730

In May, 2000, the University contracted with external sources to provide operation of the University bookstore. The bookstore operations within the LSU Union auxiliary unit were discontinued in May, 2000, and the operating statement for the fiscal year ending June 30, 2000, reflects only a partial year of activity for the affected service.

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

BALANCE SHEET
June 30, 2000

Assets:	
Cash and investments	\$833,474
Accounts receivable	2,601,383
Inventories	8,881
Deferred charges and prepaid expenses	1,974
Total assets	<u>\$3,445,712</u>
Liabilities:	
Accounts payable	\$57,661
Deferred revenue	157,889
Total liabilities	<u>215,550</u>
Fund Balances:	
Equipment renewals and replacements -	
Balance at July 1	837,188
Depreciation charges transferred	97,116
Equipment purchases	(18,217)
Current fund balance	<u>916,087</u>
Operating fund balance -	
Balance at July 1	2,673,155
Revenues over/(under) expenditures	638,730
Equipment purchases	(44,734)
Net transfers (to)/from unexpended plant fund	(953,076)
Current fund balance	<u>2,314,075</u>
Total fund balances	<u>3,230,162</u>
Total liabilities and fund balances	<u>\$3,445,712</u>