

LSU AND A & M COLLEGE
GOLF COURSE

ANALYSIS C-2B4

ANALYSIS OF REVENUES AND EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 2001

ANALYSIS C-2B4

Operating Revenues:	
Sales and services	\$954,817
Fee allocation	70,950
Total operating revenues.	1,025,767
Less cost of goods sold	177,884
Net operating revenues.	847,883
Operating Expenditures:	
Salaries	165,547
Wages.	224,843
Related benefits	61,697
Supplies and expenses.	306,804
Utilities.	50,882
Renewals and replacements.	25,836
Principal & interest	48,677
Total operating expenditures.	884,286
Excess of operating revenues over operating expenditures.	(36,403)
Excess of revenues over expenditures.	(\$36,403)

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ANALYSIS C-2B4

ANALYSIS OF FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2001

ANALYSIS C-2B4

BALANCE SHEET
June 30, 2001

Assets:	
Cash and investments	(\$153,008)
Accounts receivable	3,821
Inventories	40,650
Deferred charges and prepaid expenses	213,505
Total assets	<u><u>\$104,968</u></u>
Liabilities:	
Accounts payable	\$2,863
Deferred revenues	5,569
Total liabilities	<u><u>8,432</u></u>
Fund Balances:	
Equipment renewals and replacements -	
Balance at July 1	247,215
Depreciation charges transferred	25,836
Equipment purchases	100
Current fund balance	<u><u>273,151</u></u>
Operating fund balance -	
Balance at July 1	(128,336)
Revenues over/(under) expenditures	(36,403)
Equipment purchases	(11,876)
Current fund balance	<u><u>(176,615)</u></u>
Total fund balances	<u><u>96,536</u></u>
Total liabilities and fund balances	<u><u>\$104,968</u></u>