

LSU AND A & M COLLEGE  
GOLF COURSE

ANALYSIS C-2B4

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

<b>Operating Revenues:</b>	
Sales and services .....	\$888,658
Fee allocation .....	67,448
<b>Total operating revenues.....</b>	<u>956,106</u>
Less cost of goods sold .....	<u>166,704</u>
<b>Net operating revenues.....</b>	<u>789,402</u>
<b>Operating Expenditures:</b>	
Salaries .....	186,180
Wages.....	197,540
Related benefits .....	56,008
Administrative charge.....	9,115
Supplies and expenses.....	294,100
Utilities.....	50,865
Renewals and replacements.....	31,476
Principal & interest .....	91,299
<b>Total operating expenditures.....</b>	<u>916,583</u>
Excess of operating revenues over operating expenditures.....	<u>(127,181)</u>
<b>Other Revenues:</b>	
Interest on investments.....	<u>22,829</u>
<b>Excess of revenues over expenditures.....</b>	<u><u>(\$104,352)</u></u>

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

BALANCE SHEET  
June 30, 1999

<b>Assets:</b>	
Cash and investments .....	(\$67,351)
Accounts receivable .....	4,830
Inventories .....	51,964
Deferred charges and prepaid expenses .....	208,776
<b>Total assets</b> .....	<u><u>\$198,219</u></u>
<b>Liabilities:</b>	
Accounts payable .....	\$11,957
Deferred revenues .....	4,454
<b>Total liabilities</b> .....	<u>16,411</u>
<b>Fund Balances:</b>	
Equipment renewals and replacements -	
Balance at July 1 .....	184,019
Depreciation charges transferred .....	31,476
<b>Current fund balance</b> .....	<u>215,495</u>
Operating fund balance -	
Balance at July 1 .....	87,917
Revenues over/(under) expenditures .....	(104,352)
Equipment purchases .....	(16,666)
Net transfers (to)/from unexpended plant fund .....	(586)
<b>Current fund balance</b> .....	<u>(33,687)</u>
<b>Total fund balances</b> .....	<u>181,808</u>
<b>Total liabilities and fund balances</b> .....	<u><u>\$198,219</u></u>