

LOUISIANA STATE UNIVERSITY  
LSU UNION

ANALYSIS C-2B6

ANALYSIS OF REVENUES AND EXPENDITURES  
FOR THE YEAR ENDED JUNE 30, 2007

ANALYSIS C-2B6

	Revenues			Expenditures							Revenues over Expenditures
	Sales & Services	Fee Allocations	Cost of Goods Sold	Salaries	Wages	Related Benefits	Supplies & Expenses	Utilities & P & I	Depreciation	Total	
<b>Management Services:</b>											
Administration and building services	\$ 296,405	\$ 2,453,146	\$ -	\$ 524,344	\$ 755,981	\$ 337,650	\$ 1,185,164	\$ 602,065	\$ 8,779	\$ 3,413,983	\$ (664,432)
Administrative charge	-	-	-	-	-	-	322,141	-	-	322,141	(322,141)
Bookstore contract	1,170,000	-	6,770	-	-	-	-	-	-	6,770	1,163,230
Debt service	-	233,966	-	-	-	-	-	233,966	-	233,966	-
Food service contract	390,188	-	-	-	-	-	-	-	-	-	390,188
Interest on investments	322,695	-	-	-	-	-	-	-	-	-	322,695
Management services distribution	-	-	-	-	-	-	(814,149)	-	-	(814,149)	814,149
Support for university projects	-	-	-	62,948	-	17,625	33,788	-	-	114,361	(114,361)
Union renovation fees	-	3,266,064	-	-	-	-	-	-	-	-	3,266,064
<b>Total management services</b>	<b>2,179,288</b>	<b>5,953,176</b>	<b>6,770</b>	<b>587,292</b>	<b>755,981</b>	<b>355,275</b>	<b>726,944</b>	<b>836,031</b>	<b>8,779</b>	<b>3,277,072</b>	<b>4,855,392</b>
Barber shop	152,246	-	-	-	104,571	24,358	21,021	-	-	149,950	2,296
Creative arts and gallery	38	-	-	45,194	9,987	12,756	17,379	-	-	85,316	(85,278)
Frame shop	25,119	-	14,540	27,453	4,782	7,693	7,286	-	-	61,754	(36,635)
Games area	21,174	-	-	19,390	21,869	5,543	54,442	-	6,997	108,241	(87,067)
Information and copy center	42,085	-	19,994	-	76,183	8,387	13,891	-	-	118,455	(76,370)
Program administration	-	-	-	193,081	73,623	63,556	55,370	-	-	385,630	(385,630)
Programs	360,952	250,000	-	18,355	46,160	5,889	589,205	-	-	659,609	(48,657)
<b>Programs for other campus departments</b>											
Center for student leadership and involvement	-	-	-	48,496	11,738	11,200	15,132	-	-	86,566	(86,566)
Performing arts	-	251,714	16	14,135	8,638	4,097	267,004	-	3,074	296,964	(45,250)
Theatre and box office	309,235	-	-	178,515	134,229	56,386	304,164	-	1,919	675,213	(365,978)
<b>Total</b>	<b>\$ 3,090,137</b>	<b>\$ 6,454,890</b>	<b>\$ 41,320</b>	<b>\$ 1,131,911</b>	<b>\$ 1,247,761</b>	<b>\$ 555,140</b>	<b>\$ 2,071,838</b>	<b>\$ 836,031</b>	<b>\$ 20,769</b>	<b>\$ 5,904,770</b>	<b>\$ 3,640,257</b>

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**STATEMENT OF NET ASSETS  
JUNE 30, 2007**

**ANALYSIS C-2B6**

Assets:		
Cash and investments	\$	3,293,915
Accounts receivable		67,851
Inventories		2,328
Deferred charges & prepaid expenses		1,381
Total assets		<u>3,365,475</u>
Liabilities:		
Accounts payable		7,859
Deferred revenue		306,167
Total liabilities		<u>314,026</u>
Net assets	\$	<u>3,051,449</u>

**ANALYSIS OF CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED JUNE 30, 2007**

Fund balances:		
Operating fund balance -		
Balance at July 1	\$	4,060,209
Revenues over/(under) expenditures		3,640,257
Net transfers (to)/from unexpended plant fund		<u>(4,822,626)</u>
Total operating fund balance		<u>2,877,840</u>
Equipment renewals and replacements -		
Balance at July 1		202,303
Depreciation charges transferred		20,769
Equipment purchases		<u>(49,463)</u>
Total equipment r&r fund balance		<u>173,609</u>
Total fund balances	\$	<u>3,051,449</u>