

LOUISIANA STATE UNIVERSITY  
LSU PRESS

ANALYSIS C-2B5

ANALYSIS OF REVENUES AND EXPENDITURES  
FOR THE YEAR ENDED JUNE 30, 2006

ANALYSIS C-2B5

Operating revenues:	
Sales and services	\$ 2,487,197
Less cost of goods sold	<u>783,312</u>
Net operating revenues	<u>1,703,885</u>
Operating expenditures:	
Salaries	888,981
Wages	226,817
Related benefits	294,469
Administrative charge	39,210
Supplies and expenses	428,817
Utilities	13,124
Depreciation	<u>3,417</u>
Total operating expenditures	<u>1,894,835</u>
Excess of operating revenues over operating expenditures	<u>(190,950)</u>
Excess of revenues over expenditures	<u>\$ (190,950)</u>

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ANALYSIS C-2B5

STATEMENT OF NET ASSETS  
JUNE 30, 2006

ANALYSIS C-2B5

Assets:	
Cash and investments	\$ (2,206,732)
Accounts receivable	721,164
Inventories	642,227
Total assets	<u>(843,341)</u>
Liabilities:	
Accounts payable	66,479
Deferred revenue	4,500
Total liabilities	<u>70,979</u>
Net assets	<u>\$ (914,320)</u>

ANALYSIS OF CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED JUNE 30, 2006

Fund balances:	
Operating fund balance -	
Balance at July 1	\$ (767,488)
Revenues over/(under) expenditures	(190,950)
Total operating fund balance	<u>(958,438)</u>
Equipment renewals and replacements -	
Balance at July 1	40,701
Depreciation charges transferred	3,417
Total equipment r&r fund balance	<u>44,118</u>
Total fund balances	<u>\$ (914,320)</u>