

LOUISIANA STATE UNIVERSITY
PROCUREMENT AUXILIARY SERVICES

ANALYSIS C-2B8

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

ANALYSIS C-2B8

	<u>Graphic Services</u>	<u>University Stores</u>	<u>Total</u>
Operating revenues:			
Sales and services	\$ 6,837,705	\$ 6,077,210	\$ 12,914,915
Less cost of goods sold	<u>1,168,431</u>	<u>5,280,099</u>	<u>6,448,530</u>
Net operating revenues	<u>5,669,274</u>	<u>797,111</u>	<u>6,466,385</u>
Operating expenditures:			
Salaries	730,579	206,650	937,229
Wages	1,761,363	366,484	2,127,847
Related benefits	652,621	147,107	799,728
Administrative charge	201,745	24,811	226,556
Supplies and expenses	2,640,665	146,184	2,786,849
Utilities	198,962	21,831	220,793
Depreciation	<u>445,324</u>	<u>1,350</u>	<u>446,674</u>
Total operating expenditures	<u>6,631,259</u>	<u>914,417</u>	<u>7,545,676</u>
Excess of operating revenues over operating expenditures	<u>(961,985)</u>	<u>(117,306)</u>	<u>(1,079,291)</u>
Other revenues:			
Interest on investments	<u>10,420</u>	<u>-</u>	<u>10,420</u>
Excess of revenues over expenditures	<u>\$ (951,565)</u>	<u>\$ (117,306)</u>	<u>\$ (1,068,871)</u>

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**STATEMENT OF NET ASSETS
JUNE 30, 2006**

ANALYSIS C-2B8

Assets:		
Cash and investments	\$	(786,647)
Accounts receivable		424,397
Inventories		898,200
Deferred charges and prepaid expenses		43,000
Total assets		578,950
Liabilities:		
Accounts payable		190,804
Total liabilities		190,804
Net assets	\$	388,146

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

Fund balances:		
Operating fund balance -		
Balance at July 1	\$	523,502
Revenues over/(under) expenditures		(1,068,871)
Total operating fund balance		(545,369)
Equipment renewals and replacements -		
Balance at July 1		609,416
Depreciation charges transferred		446,674
Equipment purchases		(122,575)
Total equipment r&r fund balance		933,515
Total fund balances	\$	388,146