

LOUISIANA STATE UNIVERSITY
LSU PRESS

ANALYSIS C-2B5

ANALYSIS OF REVENUES AND EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 2003

ANALYSIS C-2B5

Operating revenues:		
Sales and services	\$	2,485,152
Less cost of goods sold		<u>965,680</u>
Net operating revenues		<u>1,519,472</u>
Operating expenditures:		
Salaries		617,346
Wages		235,792
Related benefits		203,238
Administrative charge		44,086
Supplies and expenses		462,330
Utilities		10,593
Depreciation		<u>3,417</u>
Total operating expenditures		<u>1,576,802</u>
Excess of operating revenues over operating expenditures		<u>(57,330)</u>
Excess of revenues over expenditures	\$	<u>(57,330)</u>

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ANALYSIS C-2B5

STATEMENT OF NET ASSETS
JUNE 30, 2003

ANALYSIS C-2B5

Assets:	
Cash and investments	\$ (933,117)
Accounts receivable	635,270
Inventories	810,689
Deferred charges and prepaid expenses	8,459
Total assets	<u>521,301</u>
Liabilities:	
Accounts payable	154,510
Deferred revenue	21,094
Total liabilities	<u>175,604</u>
Net assets	<u>\$ 345,697</u>

ANALYSIS OF CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2003

Fund balances:	
Operating fund balance -	
Balance at July 1	\$ 369,160
Revenues over/(under) expenditures	<u>(57,330)</u>
Current fund balance	<u>311,830</u>
Equipment renewals and replacements -	
Balance at July 1	30,450
Depreciation charges transferred	3,417
Equipment purchases	-
Current fund balance	<u>33,867</u>
Total fund balances	<u>\$ 345,697</u>