

LOUISIANA STATE UNIVERSITY
LSU PRESS

ANALYSIS C-2B5

ANALYSIS OF REVENUES AND EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 2005

ANALYSIS C-2B5

Operating revenues:	
Sales and services	\$ 1,918,118
Less cost of goods sold	<u>611,113</u>
Net operating revenues	<u>1,307,005</u>
Operating expenditures:	
Salaries	809,737
Wages	260,786
Related benefits	265,556
Administrative charge	39,374
Supplies and expenses	504,831
Utilities	11,457
Depreciation	<u>3,417</u>
Total operating expenditures	<u>1,895,158</u>
Excess of operating revenues over operating expenditures	<u>(588,153)</u>
Excess of revenues over expenditures	<u>\$ (588,153)</u>

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ANALYSIS C-2B5

STATEMENT OF NET ASSETS
JUNE 30, 2005

ANALYSIS C-2B5

Assets:	
Cash and investments	\$ (1,840,473)
Accounts receivable	630,936
Inventories	573,885
Total assets	<u>(635,652)</u>
Liabilities:	
Accounts payable	72,135
Deferred revenue	19,000
Total liabilities	<u>91,135</u>
Net assets	<u>\$ (726,787)</u>

ANALYSIS OF CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2005

Fund balances:	
Operating fund balance -	
Balance at July 1	\$ (179,335)
Revenues over/(under) expenditures	(588,153)
Total operating fund balance	<u>(767,488)</u>
Equipment renewals and replacements -	
Balance at July 1	37,284
Depreciation charges transferred	3,417
Total equipment r&r fund balance	<u>40,701</u>
Total fund balances	<u>\$ (726,787)</u>