

LSU AND A & M COLLEGE  
CONTINUING EDUCATION CENTER

ANALYSIS C-2B3

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ANALYSIS OF REVENUES AND EXPENDITURES  
FOR THE YEAR ENDED JUNE 30, 1999

Operating Revenues:	
Sales and services .....	\$985,326
Less cost of goods sold .....	36,181
Net operating revenues .....	<u>949,145</u>
Operating Expenditures:	
Salaries .....	87,418
Wages .....	306,700
Related benefits .....	57,428
Administrative charge .....	11,652
Supplies and expenses .....	350,094
Utilities .....	76,516
Renewals and replacements .....	22,980
Total operating expenditures .....	<u>912,788</u>
Excess of operating revenues over operating expenditures .....	<u>36,357</u>
Other Revenues:	
Interest on investments .....	<u>6,885</u>
Excess of revenues over expenditures .....	<u><u>\$43,242</u></u>

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ANALYSIS C-2B3

ANALYSIS OF FUND BALANCES  
FOR THE YEAR ENDED JUNE 30, 1999

ANALYSIS C-2B3

BALANCE SHEET  
June 30, 1999

<b>Assets:</b>	
Cash and investments.....	\$40,468
Accounts receivable.....	238,848
Inventories.....	583
Total assets.....	<u>\$279,899</u>
<b>Liabilities:</b>	
Accounts payable.....	\$29,015
Deposits held for others.....	26,340
Total liabilities.....	<u>55,355</u>
<b>Fund Balances:</b>	
Equipment renewals and replacements -	
Balance at July 1.....	(200,429)
Depreciation charges transferred.....	22,980
Equipment purchases.....	(22,004)
Current fund balance.....	<u>(199,453)</u>
Operating fund balance -	
Balance at July 1.....	427,169
Revenues over/(under) expenditures.....	43,242
Equipment purchases.....	(1,795)
Net transfers to unexpended plant.....	(44,619)
Current fund balance.....	<u>423,997</u>
Total fund balances.....	<u>224,544</u>
Total liabilities and fund balances.....	<u>\$279,899</u>