

LOUISIANA STATE UNIVERSITY
GRAPHIC SERVICES

ANALYSIS C-2B5

ANALYSIS OF REVENUES AND EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 2002

ANALYSIS C-2B5

Operating Revenues:		
Sales and services	\$	8,568,338
Less cost of goods sold		<u>2,230,580</u>
Net operating revenues		<u>6,337,758</u>
Operating Expenditures:		
Salaries		666,620
Wages		1,864,884
Related benefits		494,286
Administrative charge		178,634
Supplies and expenses		2,161,117
Utilities		99,336
Depreciation		<u>283,683</u>
Total operating expenditures		<u>5,748,560</u>
Excess of operating revenues over operating expenditures		<u>589,198</u>
Other Revenues:		
Interest on investments		<u>8,095</u>
Excess of revenues over expenditures	\$	<u>597,293</u>

LOUISIANA STATE UNIVERSITY
GRAPHIC SERVICES

ANALYSIS C-2B5

STATEMENT OF NET ASSETS
JUNE 30, 2002

ANALYSIS C-2B5

Assets:		
Cash and investments	\$	659,708
Accounts receivable		400,621
Inventories		188,006
Deferred charges and prepaid expenses		44,750
Total assets		<u>1,293,085</u>
Liabilities:		
Accounts payable		173,063
Total liabilities		<u>173,063</u>
Net Assets	\$	<u>1,120,022</u>

ANALYSIS OF CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2002

Fund Balances:		
Operating fund balance -		
Balance at July 1	\$	(315,556)
Revenues over/(under) expenditures		597,293
Current fund balance		<u>281,737</u>
Equipment renewals and replacements -		
Balance at July 1		618,059
Depreciation charges transferred		283,683
Equipment purchases		(63,457)
Current fund balance		<u>838,285</u>
Total Fund Balances	\$	<u>1,120,022</u>