

UNIVERSITY OF NEW ORLEANS  
INTERCOLLEGIATE ATHLETICS

ANALYSIS C-2B4

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

ANALYSIS C-2B4

Operating Revenues:		
Fee allocations	\$	1,992,041
Admissions and concessions		<u>616,801</u>
Total operating revenues		<u>2,608,842</u>
Operating Expenditures:		
Cost of goods sold		31,338
Salaries		1,116,183
Wages		113,776
Related benefits		214,118
Supplies and expense		663,567
Scholarships		321,415
Travel		454,963
Renewals and replacements		<u>6,679</u>
Total operating expenditures		<u>2,922,039</u>
Operating revenues over/(under) expenditures		<u>(313,197)</u>
Other Revenues:		
Total other revenues		<u>-</u>
Excess of revenues over expenditures	\$	<u>(313,197)</u>

**STATEMENT OF NET ASSETS**  
**JUNE 30 ,2002**

Assets:	
Cash and cash equivalents	\$ (1,502,531)
Accounts receivable	166,839
Inventories	36,471
Deferred and prepaid expense	300
Total Assets	<u>(1,298,921)</u>
Liabilities	
Accounts payable	56,507
Deferred revenue	88,241
Total liabilities	<u>144,748</u>
Net Assets	<u>\$ (1,443,669)</u>

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

Fund Balances:	
Operating fund balance -	
Balance at July 1	\$ (1,119,171)
Revenues over/(under) expenditures	(313,197)
Transfers to renewal and replacement fund	(11,301)
Current fund balance	<u>(1,443,669)</u>
Equipment renewals and replacements -	
Balance at July 1	-
Depreciation charges transferred	6,679
Equipment purchases	(17,980)
Transfers from other funds	11,301
Current fund balance	<u>-</u>
Total Fund Balances	<u>\$ (1,443,669)</u>