

LSU AND A & M COLLEGE  
CONTINUING EDUCATION CENTER

ANALYSIS C-2B3

ANALYSIS OF REVENUES AND EXPENDITURES  
FOR THE YEAR ENDED JUNE 30, 2000

ANALYSIS C-2B3

Operating Revenues:	
Sales and services . . . . .	\$956,082
Less cost of goods sold. . . . .	41,261
Net operating revenues . . . . .	914,821
Operating Expenditures:	
Salaries . . . . .	95,071
Wages. . . . .	336,044
Related benefits . . . . .	59,151
Administrative charge. . . . .	14,883
Supplies and expenses. . . . .	306,980
Utilities. . . . .	96,755
Renewals and replacements. . . . .	22,872
Total operating expenditures . . . . .	931,756
Excess of operating revenues over operating expenditures . . . . .	(16,935)
Other Revenues:	
Interest on investments . . . . .	6,008
Excess of revenues over expenditures . . . . .	(\$10,927)

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ANALYSIS C-2B3

ANALYSIS OF FUND BALANCES  
FOR THE YEAR ENDED JUNE 30, 2000

ANALYSIS C-2B3

BALANCE SHEET  
June 30, 2000

<b>Assets:</b>	
Cash and investments . . . . .	\$139,800
Accounts receivable . . . . .	54,480
Inventories . . . . .	583
Total assets . . . . .	\$194,863
 <b>Liabilities:</b>	
Accounts payable . . . . .	\$23,206
Deposits held for others . . . . .	17,516
Total liabilities . . . . .	40,722
 <b>Fund Balances:</b>	
Equipment renewals and replacements -	
Balance at July 1 . . . . .	(199,454)
Depreciation charges transferred . . . . .	22,872
Equipment purchases . . . . .	(82,348)
Current fund balance . . . . .	(258,930)
 Operating fund balance -	
Balance at July 1 . . . . .	423,998
Revenues over/(under) expenditures . . . . .	(10,927)
Current fund balance . . . . .	413,071
Total fund balances . . . . .	154,141
Total liabilities and fund balances . . . . .	\$194,863