

LOUISIANA STATE UNIVERSITY  
LSU PRESS

ANALYSIS C-2B5

ANALYSIS OF REVENUES AND EXPENDITURES  
FOR THE YEAR ENDED JUNE 30, 2004

ANALYSIS C-2B5

Operating revenues:	
Sales and services	\$ 2,125,060
Less cost of goods sold	<u>812,595</u>
Net operating revenues	<u>1,312,465</u>
Operating expenditures:	
Salaries	671,139
Wages	266,223
Related benefits	237,615
Administrative charge	45,584
Supplies and expenses	568,712
Utilities	10,941
Depreciation	<u>3,417</u>
Total operating expenditures	<u>1,803,631</u>
Excess of operating revenues over operating expenditures	<u>(491,166)</u>
Excess of revenues over expenditures	<u>\$ (491,166)</u>

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ANALYSIS C-2B5

STATEMENT OF NET ASSETS  
JUNE 30, 2004

ANALYSIS C-2B5

Assets:	
Cash and investments	\$ (1,236,808)
Accounts receivable	590,357
Inventories	603,874
Total assets	<u>(42,577)</u>
Liabilities:	
Accounts payable	96,475
Deferred revenue	3,000
Total liabilities	<u>99,475</u>
Net assets	<u>\$ (142,052)</u>

ANALYSIS OF CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED JUNE 30, 2004

Fund balances:	
Operating fund balance -	
Balance at July 1	\$ 311,830
Revenues over/(under) expenditures	<u>(491,166)</u>
Total operating fund balance	<u>(179,336)</u>
Equipment renewals and replacements -	
Balance at July 1	33,867
Depreciation charges transferred	3,417
Total equipment r&r fund balance	<u>37,284</u>
Total fund balances	<u>\$ (142,052)</u>