

LSU AND A & M COLLEGE  
UNIVERSITY STORES

ANALYSIS C-2B13

ANALYSIS OF REVENUES AND EXPENDITURES  
FOR THE YEAR ENDED JUNE 30, 2001

ANALYSIS C-2B13

Operating Revenues:	
Sales and services . . . . .	\$6,016,273
Less cost of goods sold . . . . .	<u>5,238,998</u>
Net operating revenues. . . . .	<u>777,275</u>
Operating Expenditures:	
Salaries . . . . .	116,554
Wages. . . . .	349,428
Related benefits . . . . .	84,062
Administrative charge. . . . .	97,609
Supplies and expenses. . . . .	160,618
Utilities. . . . .	14,210
Renewals and replacements. . . . .	<u>18,084</u>
Total operating expenditures. . . . .	<u>840,565</u>
Excess of revenues over expenditures. . . . .	<u><u>(\$63,290)</u></u>

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ANALYSIS C-2B13

ANALYSIS OF FUND BALANCES  
FOR THE YEAR ENDED JUNE 30, 2001

ANALYSIS C-2B13

BALANCE SHEET  
June 30, 2001

<b>Assets:</b>	
Cash and investments . . . . .	(\$451,942)
Accounts receivable . . . . .	106,654
Inventories . . . . .	861,415
Total assets . . . . .	<u>\$516,127</u>
<b>Liabilities:</b>	
Accounts payable . . . . .	\$160,834
Total liabilities . . . . .	<u>160,834</u>
<b>Fund Balances:</b>	
Equipment renewals and replacements -	
Balance at July 1 . . . . .	319,418
Depreciation charges transferred . . . . .	18,084
Equipment purchases . . . . .	(1,142)
Current fund balance . . . . .	<u>336,360</u>
Operating fund balance -	
Balance at July 1 . . . . .	84,384
Revenues over/(under) expenditures . . . . .	(63,290)
Equipment purchases . . . . .	(2,161)
Current fund balance . . . . .	<u>18,933</u>
Total fund balances . . . . .	<u>355,293</u>
Total liabilities and fund balances . . . . .	<u>\$516,127</u>