

LSU AND A & M COLLEGE
STUDENT MEDIA

ANALYSIS C-2B12

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

ANALYSIS C-2B12

	<u>Administration</u>	<u>Gumbo</u>	<u>Reveille</u>	<u>KLSU Radio Station</u>	<u>WLSU TV Station</u>	<u>Total</u>
Operating Revenues:						
Sales and services	\$ -	\$ 20,750	\$ 488,588	\$ 71,034	\$ -	\$ 580,372
Fee allocations	12,463	340,854	225,610	279,877	111,954	970,758
Total operating revenues	<u>12,463</u>	<u>361,604</u>	<u>714,198</u>	<u>350,911</u>	<u>111,954</u>	<u>1,551,130</u>
Operating Expenditures:						
Salaries	80,135	26,296	81,420	40,433	24,130	252,414
Wages	23,694	49,697	228,843	126,055	16,977	445,266
Related benefits	21,137	5,363	20,117	8,109	4,947	59,673
Administrative charge	57,809	-	-	-	-	57,809
Supplies and expenses	37,468	182,526	316,221	33,689	4,567	574,471
Depreciation	4,959	-	1,546	28,151	17,328	51,984
Total operating expenditures	<u>225,202</u>	<u>263,882</u>	<u>648,147</u>	<u>236,437</u>	<u>67,949</u>	<u>1,441,617</u>
Excess of operating revenues over operating expenditures	<u>(212,739)</u>	<u>97,722</u>	<u>66,051</u>	<u>114,474</u>	<u>44,005</u>	<u>109,513</u>
Other Revenues:						
Interest on investments	<u>27,216</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>27,216</u>
Excess of revenues over expenditures	<u>\$ (185,523)</u>	<u>\$ 97,722</u>	<u>\$ 66,051</u>	<u>\$ 114,474</u>	<u>\$ 44,005</u>	<u>\$ 136,729</u>

LOUISIANA STATE UNIVERSITY
STUDENT MEDIA

ANALYSIS C-2B12

STATEMENT OF NET ASSETS
JUNE 30, 2002

ANALYSIS C-2B12

Assets:		
Cash and investments		\$ 760,324
Accounts receivable		111,858
Deferred charges and prepaid expenses		802
Total assets		<u>872,984</u>
Liabilities:		
Accounts payable		4,197
Deferred revenue		42,399
Total liabilities		<u>46,596</u>
Net Assets		<u>\$ 826,388</u>

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

Fund Balances:		
Operating fund balance -		
Balance at July 1		\$ 265,154
Revenues over/(under) expenditures		136,729
Net transfers to unexpended plant fund		(18,031)
Current fund balance		<u>383,852</u>
Equipment renewals and replacements -		
Balance at July 1		390,552
Depreciation charges transferred		51,984
Current fund balance		<u>442,536</u>
Total Fund Balances		<u>\$ 826,388</u>