

LOUISIANA STATE UNIVERSITY
LSU PRESS

ANALYSIS C-2B5

ANALYSIS OF REVENUES AND EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 2008

ANALYSIS C-2B5

Operating revenues:	
Sales and services	\$ 1,928,523
Less cost of goods sold	<u>665,674</u>
Net operating revenues	<u>1,262,849</u>
Operating expenditures:	
Salaries	492,753
Wages	189,777
Related benefits	204,920
Administrative charge	39,935
Supplies and expenses	250,797
Utilities	<u>17,176</u>
Total operating expenditures	<u>1,195,358</u>
Excess of operating revenues over operating expenditures	<u>67,491</u>
Excess of revenues over expenditures	<u>\$ 67,491</u>

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STATEMENT OF NET ASSETS
JUNE 30, 2008

ANALYSIS C-2B5

Assets:	
Cash and investments	\$ (2,765,539)
Accounts receivable	634,117
Inventories	540,904
Total assets	<u>(1,590,518)</u>
Liabilities:	
Accounts payable	47,201
Deferred revenue	31,705
Total liabilities	<u>78,906</u>
Net assets	<u>\$ (1,669,424)</u>

ANALYSIS OF CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2008

Fund balances:	
Operating fund balance -	
Balance at July 1	\$ (1,784,450)
Revenues over/(under) expenditures	67,491
Total operating fund balance	<u>(1,716,959)</u>
Equipment renewals and replacements -	
Balance at July 1	47,535
Total equipment r&r fund balance	<u>47,535</u>
Total fund balances	<u>\$ (1,669,424)</u>