

LOUISIANA STATE UNIVERSITY  
LABORATORY SCHOOL CAFETERIA

ANALYSIS C-2B4

ANALYSIS OF REVENUES AND EXPENDITURES  
FOR THE YEAR ENDED JUNE 30, 2006

ANALYSIS C-2B4

|   |    |                       |
|---|----|-----------------------|
| Operating revenues:   |    |                       |
| Sales and services  | \$ | 458,842               |
| Less cost of goods sold                                     |    | <u>142,595</u>        |
| Net operating revenues                                      |    | <u>316,247</u>        |
| Operating expenditures:                                     |    |                       |
| Salaries  |    | 38,161                |
| Wages   |    | 91,338                |
| Related benefits  |    | 34,316                |
| Supplies and expenses                                       |    | 37,584                |
| Utilities   |    | <u>19,981</u>         |
| Total operating expenditures                                |    | <u>221,380</u>        |
| Excess of operating revenues over<br>operating expenditures |    | <u>94,867</u>         |
| Other revenues:   |    |                       |
| Interest on investments                                     |    | <u>9,399</u>          |
| Excess of revenues over expenditures                        | \$ | <u><u>104,266</u></u> |

**LOUISIANA STATE UNIVERSITY  
LABORATORY SCHOOL CAFETERIA**

**ANALYSIS C-2B4**

**STATEMENT OF NET ASSETS  
JUNE 30, 2006**

**ANALYSIS C-2B4**

|  |                     |                          |
|--|---------------------|--------------------------|
|  | Assets:             |                          |
|  | Cash and investment | \$ 138,854               |
|  | Accounts receivable | 8,319                    |
|  | Inventories         | <u>2,242</u>             |
|  | Total assets        | <u>149,415</u>           |
|  | Liabilities:        |                          |
|  | Accounts payable    | <u>-</u>                 |
|  | Total liabilities   | <u>-</u>                 |
|  | Net assets          | <u><u>\$ 149,415</u></u> |

**ANALYSIS OF CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED JUNE 30, 2006**

|  |                                       |                          |
|--|---------------------------------------|--------------------------|
|  | Fund balances:                        |                          |
|  | Operating fund balance -              |                          |
|  | Balance at July 1                     | \$ 29,909                |
|  | Revenues over/(under) expenditures    | <u>104,266</u>           |
|  | Total operating fund balance          | <u>134,175</u>           |
|  | Equipment renewals and replacements - |                          |
|  | Balance at July 1                     | <u>15,240</u>            |
|  | Total equipment r&r fund balance      | <u>15,240</u>            |
|  | Total fund balances                   | <u><u>\$ 149,415</u></u> |