

ANALYSIS C-2B4

LOUISIANA STATE UNIVERSITY
LABORATORY SCHOOL CAFETERIA
ANALYSIS OF REVENUES AND EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 2003

ANALYSIS C-2B4

Operating revenues:	
Sales and services	\$ 255,619
Less cost of goods sold	<u>108,459</u>
Net operating revenues	<u>147,160</u>
Operating expenditures:	
Salaries	29,667
Wages	68,099
Related benefits	21,381
Supplies and expenses	12,850
Utilities	10,463
Depreciation	<u>1,396</u>
Total operating expenditures	<u>143,856</u>
Excess of operating revenues over operating expenditures	<u>3,304</u>
Other revenues:	
Interest on investments	<u>1,387</u>
Excess of revenues over expenditures	<u>\$ 4,691</u>

ANALYSIS C-2B4	LOUISIANA STATE UNIVERSITY LABORATORY SCHOOL CAFETERIA STATEMENT OF NET ASSETS JUNE 30, 2003	ANALYSIS C-2B4
----------------	-------------------------------------------------------------------------------------------------------	----------------

Assets:	
Cash and investment	\$ 65,203
Accounts receivable	520
Inventories	902
Total assets	66,625
Net assets	\$ 66,625

ANALYSIS OF CHANGES IN FUND BALANCES FOR THE YEAR ENDED JUNE 30, 2003

Fund balances:	
Operating fund balance -	
Balance at July 1	\$ 49,486
Revenues over/(under) expenditures	4,691
Current fund balance	54,177
Equipment renewals and replacements -	
Balance at July 1	11,052
Depreciation charges transferred	1,396
Current fund balance	12,448
Total fund balances	\$ 66,625