

LOUISIANA STATE UNIVERSITY  
LABORATORY SCHOOL CAFETERIA

ANALYSIS C-2B4

ANALYSIS OF REVENUES AND EXPENDITURES  
FOR THE YEAR ENDED JUNE 30, 2004

ANALYSIS C-2B4

Operating revenues:		
Sales and services	\$	276,160
Less cost of goods sold		<u>181,881</u>
Net operating revenues		<u>94,279</u>
Operating expenditures:		
Salaries		30,591
Wages		68,983
Related benefits		23,411
Supplies and expenses		15,043
Utilities		7,063
Depreciation		<u>1,396</u>
Total operating expenditures		<u>146,487</u>
Excess of operating revenues over operating expenditures		<u>(52,208)</u>
Other revenues:		
Interest on investments		<u>897</u>
Excess of revenues over expenditures	\$	<u>(51,311)</u>

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**STATEMENT OF NET ASSETS  
JUNE 30, 2004**

**ANALYSIS C-2B4**

Assets:	
Cash and investment	\$ 14,222
Accounts receivable	207
Inventories	<u>2,281</u>
Total assets	<u>16,710</u>
Liabilities:	
Accounts payable	<u>-</u>
Total liabilities	<u>-</u>
Net assets	<u><u>\$ 16,710</u></u>

**ANALYSIS OF CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED JUNE 30, 2004**

Fund balances:	
Operating fund balance -	
Balance at July 1	\$ 54,177
Revenues over/(under) expenditures	<u>(51,311)</u>
Total operating fund balance	<u>2,866</u>
Equipment renewals and replacements -	
Balance at July 1	12,448
Depreciation charges transferred	<u>1,396</u>
Total equipment r&r fund balance	<u>13,844</u>
Total fund balances	<u><u>\$ 16,710</u></u>