

LOUISIANA STATE UNIVERSITY
LABORATORY SCHOOL CAFETERIA

ANALYSIS C-2B4

ANALYSIS OF REVENUES AND EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 2005

ANALYSIS C-2B4

Operating revenues:		
Sales and services	\$	338,307
Less cost of goods sold		<u>129,410</u>
Net operating revenues		<u>208,897</u>
Operating expenditures:		
Salaries		34,703
Wages		88,315
Related benefits		30,555
Supplies and expenses		18,311
Utilities		11,767
Depreciation		<u>1,396</u>
Total operating expenditures		<u>185,047</u>
Excess of operating revenues over operating expenditures		<u>23,850</u>
Other revenues:		
Interest on investments		<u>3,193</u>
Excess of revenues over expenditures	\$	<u><u>27,043</u></u>

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STATEMENT OF NET ASSETS
JUNE 30, 2005

ANALYSIS C-2B4

Assets:		
Cash and investment		\$ 42,113
Accounts receivable		484
Inventories		<u>2,552</u>
Total assets		<u>45,149</u>
Liabilities:		
Accounts payable		-
Total liabilities		<u>-</u>
Net assets		<u>\$ 45,149</u>

ANALYSIS OF CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2005

Fund balances:		
Operating fund balance -		
Balance at July 1		\$ 2,866
Revenues over/(under) expenditures		<u>27,043</u>
Total operating fund balance		<u>29,909</u>
Equipment renewals and replacements -		
Balance at July 1		13,844
Depreciation charges transferred		<u>1,396</u>
Total equipment r&r fund balance		<u>15,240</u>
Total fund balances		<u>\$ 45,149</u>