

LOUISIANA STATE UNIVERSITY
LABORATORY SCHOOL CAFETERIA

ANALYSIS C-2B4

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

ANALYSIS C-2B4

Operating revenues:	
Sales and services	\$ 613,618
Less cost of goods sold	<u>126,993</u>
Net operating revenues	<u>486,625</u>
Operating expenditures:	
Salaries	60,487
Wages	149,470
Related benefits	57,452
Supplies and expenses	109,869
Utilities	<u>9,763</u>
Total operating expenditures	<u>387,041</u>
Excess of operating revenues over operating expenditures	<u>99,584</u>
Other revenues:	
Interest on investments	<u>20,577</u>
Excess of revenues over expenditures	<u>\$ 120,161</u>

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**STATEMENT OF NET ASSETS
JUNE 30, 2008**

ANALYSIS C-2B4

Assets:

Cash and investment		\$ 374,859
Accounts receivable		3,881
Inventories		<u>2,559</u>
Total assets		<u>381,299</u>

Liabilities:

Accounts payable		5,549
Total liabilities		<u>5,549</u>

Net assets		<u>\$ 375,750</u>
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**ANALYSIS OF CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2008**

Fund balances:

Operating fund balance -		
Balance at July 1		\$ 240,349
Revenues over/(under) expenditures		<u>120,161</u>
Total operating fund balance		<u>360,510</u>

Equipment renewals and replacements -		
Balance at July 1		15,240
Total equipment r&r fund balance		<u>15,240</u>

Total fund balances		<u>\$ 375,750</u>
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