

LOUISIANA STATE UNIVERSITY
LABORATORY SCHOOL CAFETERIA

ANALYSIS C-2B4

ANALYSIS OF REVENUES AND EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 2007

ANALYSIS C-2B4

Operating revenues:		
Sales and services	\$	617,572
Less cost of goods sold		<u>249,450</u>
Net operating revenues		<u>368,122</u>
Operating expenditures:		
Salaries		39,687
Wages		120,978
Related benefits		45,143
Supplies and expenses		60,866
Utilities		<u>12,753</u>
Total operating expenditures		<u>279,427</u>
Excess of operating revenues over operating expenditures		<u>88,695</u>
Other revenues:		
Interest on investments		<u>17,481</u>
Excess of revenues over expenditures	\$	<u><u>106,176</u></u>

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**STATEMENT OF NET ASSETS
JUNE 30, 2007**

ANALYSIS C-2B4

Assets:		
Cash and investment		\$ 254,553
Accounts receivable		2,795
Inventories		<u>3,773</u>
Total assets		<u>261,121</u>
Liabilities:		
Accounts payable		<u>5,532</u>
Total liabilities		<u>5,532</u>
Net assets		<u><u>\$ 255,589</u></u>

**ANALYSIS OF CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2007**

Fund balances:		
Operating fund balance -		
Balance at July 1		\$ 134,173
Revenues over/(under) expenditures		<u>106,176</u>
Total operating fund balance		<u>240,349</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>\$ 255,589</u></u>