LOUISIANA STATE UNIVERSITY

LABORATORY SCHOOL CAFETERIA

STATEMENT OF NET ASSETS
AS OF JUNE 30, 2013

Assets:		
Cash and investments	$	797,681
Accounts receivable		3,694
Inventories		7,795
Total assets		809,170
Liabilities:		
Accounts payable		2,806
Deferred revenues		346,368
Total liabilities		349,174
Net assets	$	459,996

ANALYSIS OF CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2013

Fund balances:		
Operating fund balance -		
Balance at July 1	$	414,594
Revenues over/(under) expenditures		30,162
Total operating fund balance		444,756
Equipment renewals and replacements -		
Balance at July 1		15,240
Total equipment renewals and replacements		15,240
Total fund balances	$	459,996

LOUISIANA STATE UNIVERSITY

LABORATORY SCHOOL CAFETERIA

ANALYSIS OF REVENUES AND EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 2013

Operating revenues:		
Sales and services	$	462,957
Less cost of goods sold		137,243
Net operating revenues		325,714
Operating expenditures:		
Salaries		50,838
Wages		140,123
Related benefits		66,993
Administrative charge		15,557
Supplies and expenses		29,267
Utilities		8,819
Total operating expenditures		311,597
Operating income (loss)		14,117
Other revenues:		
Interest on investments		16,045
Net income (loss)	$	30,162