LOUISIANA STATE UNIVERSITY

LSU STUDENT UNION

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

	Revenues		Expenditures								Revenues over Expenditures
	Sales & Services	Fee Allocations	Cost of Goods Sold	Salaries	Wages	Related Benefits	Supplies & Expenses	Utilities & Prin. & Int.	Depreciation	Total	
Management Services:											
Administration & building services	$ 456,682	$ 2,639,019	$ -	$ 392,606	$ 668,517	$ 374,484	$ 1,269,195	$ 577,130	$ 16,524	$ 3,298,456	$ (202,755)
Auxiliary administration fee	-	-	-	-	-	-	561,712	-	-	561,712	(561,712)
Auxiliary fee distribution	-	-	-	-	-	-	(561,712)	-	-	(561,712)	561,712
Bookstore contract	487,500	-	-	-	-	-	-	-	-	-	487,500
Communications and marketing	-	-	-	40,265	26,003	14,112	27,158	-	-	107,538	(107,538)
Debt service	-	-	-	-	-	-	340	4,701,422	-	4,701,762	(4,701,762)
Event management	74,820	-	-	-	54,298	17,489	16,928	-	-	88,715	(13,895)
Food service contract	579,557	-	-	-	-	-	-	-	-	-	579,557
Interest on investments	383,238	-	-	-	-	-	-	-	-	-	383,238
Media services	30,926	-	-	45,000	18,255	16,239	19,049	-	-	98,543	(67,617)
Other support for university	-	-	-	-	-	-	34,757	-	-	34,757	(34,757)
Promotions & event management	-	-	-	83,725	3,276	28,120	19,648	-	-	134,769	(134,769)
Union renovation fees	-	5,304,448	-	-	-	-	-	-	-	-	5,304,448
Total management services	2,012,723	7,943,467	-	561,596	770,349	450,444	1,387,075	5,278,552	16,524	8,464,540	1,491,650
Art gallery	8,610	-	-	97,736	32,554	31,163	88,030	-	-	249,483	(240,873)
Barber shop	138,209	-	-	-	94,592	29,413	14,113	-	-	138,118	91
Games area	15,097	-	-	19,515	33,869	7,025	1,856	-	-	62,265	(47,168)
Information center	12,889	-	8,209	12,000	129,064	12,587	4,241	-	-	166,101	(153,212)
Leisure arts	179,645	-	342	124,007	50,513	52,935	142,009	-	-	369,806	(190,161)
Theatre & box office	419,365	-	-	308,991	134,850	124,648	452,252	-	9,756	1,030,497	(611,132)
Programs - campus departments											
Performing arts	-	254,890	-	2,350	4,775	706	181,834	-	-	189,665	65,225
Total	2,786,538	8,198,357	8,551	1,126,195	1,250,566	708,921	2,271,410	5,278,552	26,280	10,670,475	314,420

LOUISIANA STATE UNIVERSITY

LSU STUDENT UNION

STATEMENT OF NET ASSETS
AS OF JUNE 30, 2013

Assets:		
Cash and investments	$	2,706,077
Accounts receivable		35,220
Inventories		390
Total assets		2,741,687
Liabilities:		
Accounts payable		14,449
Deferred revenue		407,919
Total liabilities		422,368
Net assets	$	2,319,319

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

Fund balances:		
Operating fund balance -		
Balance at July 1	$	2,087,639
Revenues over/(under) expenditures		314,420
Net transfers to plant fund		(273,000)
Total operating fund balance		2,129,059
Equipment renewals and replacements -		
Balance at July 1		171,927
Depreciation charges transferred		26,280
Equipment purchased		(7,947)
Total equipment renewals and replacements		190,260
Total fund balances	$	2,319,319