LSUA
LSU of ALEXANDRIA

AUXILIARY STATEMENTS

STATEMENT OF NET ASSETS
AS OF JUNE 30, 2014

	Total	Campus Housing	Union	Bookstore	Sauce Piquante	Student Newspaper	Golf Course	Duplicating & Copy Service	Parking, Street & Safety	Campus Card Operations	Child Care Center	Athletics	Museum
Assets:													
Cash and investments	$ 505,510	$ (250,684)	$ (71,481)	$ 355,951	$ 20,027	$ 76,062	$ 43,012	$ 68,576	$ 38,513	$ 17,898	$ 25,473	$ 116,458	$ 65,705
Accounts receivable	248,799	232,134	900	14,583	-	-	-	103	-	-	1,024	55	-
Inventories	9,157	-	8,580	-	-	-	342	-	-	-	-	235	-
Total assets	763,466	(18,550)	(62,001)	370,534	20,027	76,062	43,354	68,679	38,513	17,898	26,497	116,748	65,705
Liabilities:													
Accounts payable	3,546	-	1,267	-	-	-	1,381	654	-	-	66	178	-
Deposits held for others	6,625	-	-	-	-	-	-	-	-	6,625	-	-	-
Deferred revenue	595,071	-	217,853	-	5,622	2,108	-	-	42,893	-	21,083	305,512	-
Total liabilities	605,242	-	219,120	-	5,622	2,108	1,381	654	42,893	6,625	21,149	305,690	-
Net assets	$ 158,224	$ (18,550)	$ (281,121)	$ 370,534	$ 14,405	$ 73,954	$ 41,973	$ 68,025	$ (4,380)	$ 11,273	$ 5,348	$ (188,942)	$ 65,705

ANALYSIS OF CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2014

	Total	Campus Housing	Union	Bookstore	Sauce Piquante	Student Newspaper	Golf Course	Duplicating & Copy Service	Parking, Street & Safety	Campus Card Operations	Child Care Center	Athletics	Museum
Fund balances:													
Operating fund balance -													
Balance at July 1	$ 1,338,259	$ (62,938)	$ 174,576	$ 685,273	$ 21,887	$ 80,747	$ 156,998	$ 250,244	$ (90,029)	$ 1,819	$ 80,586	$ (14,592)	$ 53,688
Revenues over/(under) expenditures	(1,342,515)	44,388	(528,862)	(400,527)	(10,821)	(13,559)	(122,849)	(198,758)	85,649	5,971	(69,595)	(145,569)	12,017
Net transfers to plant fund	(8,271)	-	-	-	-	-	-	-	-	-	(8,271)	-	-
Total operating fund balance	(12,527)	(18,550)	(354,286)	284,746	11,066	67,188	34,149	51,486	(4,380)	7,790	2,720	(160,161)	65,705
Equipment renewals and replacements -													
Balance at July 1	191,251	-	60,586	85,788	3,339	6,766	20,976	10,325	-	843	2,628	-	-
Depreciation charges transferred	29,516	-	12,579	-	-	-	4,485	6,214	-	2,640	-	3,598	-
Equipment purchases	(50,016)	-	-	-	-	-	(17,637)	-	-	-	-	(32,379)	
Total equipment renewals and replacements	170,751	-	73,165	85,788	3,339	6,766	7,824	16,539	-	3,483	2,628	(28,781)	-
Total fund balances	$ 158,224	$ (18,550)	$ (281,121)	$ 370,534	$ 14,405	$ 73,954	$ 41,973	$ 68,025	$ (4,380)	$ 11,273	$ 5,348	$ (188,942)	$ 65,705

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AUXILIARY STATEMENTS

ANALYSIS OF REVENUES AND EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 2014

	Total	Campus Housing	Union	Bookstore	Sauce Piquante	Student Newspaper	Golf Course	Duplicating & Copy Service	Parking, Street & Safety	Campus Card Operations	Child Care Center	Athletics	Museum
Operating revenues:													
Sales and services	$ 1,339,870	$ 205,367	$ 251,391	$ 183,224	$ -	$ -	$ 118,221	$ 88,266	$ 28	$ -	$ 113,147	$ 40,226	$ 340,000
Fee allocations	1,037,545	-	379,962	-	9,644	4,182	-	-	168,208	-	36,165	439,384	-
Total operating revenues	2,377,415	205,367	631,353	183,224	9,644	4,182	118,221	88,266	168,236	-	149,312	479,610	340,000
Less cost of goods sold	159,977	-	157,549	-	-	-	2,366	-	-	-	-	62	-
Net operating revenues	2,217,438	205,367	473,804	183,224	9,644	4,182	115,855	88,266	168,236	-	149,312	479,548	340,000
Operating expenditures:													
Salaries	736,439	42,255	165,889	6,520	-	14,321	39,814	-	-	-	105,528	133,920	228,192
Wages	393,093	82,572	204,321	-	360	232	38,439	11,339	-	-	32,101	20,585	3,144
Related benefits	390,451	18,168	140,087	6,415	-	3,950	17,518	5,898	-	-	57,685	52,495	88,235
Travel	84,372	-	173	-	-	-	-	-	-	-	88	84,111	-
Supplies and expenses	1,569,288	17,984	154,394	568,958	19,851	-	136,744	267,304	82,869	(8,601)	15,576	304,868	9,341
Utilities	94,934	-	61,130	17,078	828	802	4,763	1,147	-	-	9,186	-	-
Debt service	298,322	-	268,490	-	-	-	-	-	-	-	-	29,832	-
Depreciation	29,516	-	12,579	-	-	-	4,485	6,214	-	2,640	-	3,598	-
Total operating expenditures	3,596,415	160,979	1,007,063	598,971	21,039	19,305	241,763	291,902	82,869	(5,961)	220,164	629,409	328,912
Operating income/(loss)	(1,378,977)	44,388	(533,259)	(415,747)	(11,395)	(15,123)	(125,908)	(203,636)	85,367	5,961	(70,852)	(149,861)	11,088
Other revenues:													
Interest on investments	36,462	-	4,397	15,220	574	1,564	3,059	4,878	282	10	1,257	4,292	929
Net income/(loss)	$ (1,342,515)	$ 44,388	$ (528,862)	$ (400,527)	$ (10,821)	$ (13,559)	$ (122,849)	$ (198,758)	$ 85,649	$ 5,971	$ (69,595)	$ (145,569)	$ 12,017