LSUE EUNICE

AUXILIARY STATEMENTS

STATEMENT OF NET ASSETS
AS OF JUNE 30, 2014

	Total	Student Media	Bookstore	Union	Athletics
Assets:					
Cash and investments	$ 1,510,452	$ 89,975	$ 1,106,959	$ 551,376	$ (237,858)
Inventories	235,859	-	235,757	-	102
Accounts receivable	336,525	3,432	52,258	71,747	209,088
Total assets	2,082,836	93,407	1,394,974	623,123	(28,668)
Liabilities:					
Accounts payable	(18,621)	-	(23,549)	2,129	2,799
Deferred revenue	309,648	3,734	-	81,881	224,033
Total liabilities	291,027	3,734	(23,549)	84,010	226,832
Net assets	$ 1,791,809	$ 89,673	$ 1,418,523	$ 539,113	$ (255,500)

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

	Total	Student Media	Bookstore	Union	Athletics
Fund balances:					
Operating fund balance -					
Balance at July 1	$ 2,250,022	$ 97,041	$ 1,993,473	$ 312,161	$ (152,653)
Revenues over/(under) expenditures	48,970	(12,909)	133,425	60,111	(131,657)
Transfers to unrestricted fund	(710,975)	-	(710,975)	-	-
Transfers to plant fund	17,688	-	-	17,688	-
Total operating fund balance	1,605,705	84,132	1,415,923	389,960	(284,310)
Equipment renewals and replacements -					
Balance at July 1	190,433	14,698	2,600	148,633	24,502
Depreciation charges transferred	4,828	-	-	520	4,308
Equipment purchases	(9,157)	(9,157)	-	-	-
Total equipment renewals and replacements	186,104	5,541	2,600	149,153	28,810
Total fund balances	$ 1,791,809	$ 89,673	$ 1,418,523	$ 539,113	$ (255,500)

LSUE EUNICE

AUXILIARY STATEMENTS

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

	Total	Student Media	Bookstore	Union	Athletics
Operating revenues:					
Sales and services	$ 1,606,988	$ -	$ 1,556,883	$ 18,980	$ 31,125
Fee allocations	595,485	6,788		150,767	437,930
Total operating revenues	2,202,473	6,788	1,556,883	169,747	469,055
Less cost of goods sold	1,132,864	-	1,124,613	-	8,251
Net operating revenues	1,069,609	6,788	432,270	169,747	460,804
Operating expenditures:					
Salaries and wages	283,332	-	99,424	21,666	162,242
Student labor	40,148	16,225	6,947	16,976	-
Related benefits	115,015	-	41,042	9,932	64,041
Utilities	8,900	-	4,674	4,226	-
Travel	114,131	-	371	4,169	109,591
Depreciation	4,828	-	-	520	4,308
Debt service	135,159	-	135,159	-	-
Supplies and expenses	361,693	5,438	42,030	61,946	252,279
Total operating expenditures	1,063,206	21,663	329,647	119,435	592,461
Operating income/(loss)	6,403	(14,875)	102,623	50,312	(131,657)
Other revenues:					
Interest on investments	42,567	1,966	30,802	9,799	-
Net income/(loss)	$ 48,970	$ (12,909)	$ 133,425	$ 60,111	$ (131,657)