LOUISIANA STATE UNIVERSITY

LSU STUDENT UNION

STATEMENT OF NET ASSETS
AS OF JUNE 30, 2014

Assets:		
Cash and investments	$	2,803,391
Accounts receivable		13,089
Inventories		215
Total assets		2,816,695
Liabilities:		
Accounts payable		12,858
Deferred revenue		405,705
Total liabilities		418,563
Net assets	$	2,398,132

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

Fund balances:		
Operating fund balance -		
Balance at July 1	$	2,129,059
Revenues over/(under) expenditures		62,453
Total operating fund balance		2,191,512
Equipment renewals and replacements -		
Balance at July 1		190,260
Depreciation charges transferred		42,558
Equipment purchased		(26,198)
Total equipment renewals and replacements		206,620
Total fund balances	$	2,398,132

LOUISIANA STATE UNIVERSITY

LSU STUDENT UNION

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

	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	$ 455,842	$ 2,653,173	$ -	$ 396,246	$ 660,748	$ 421,435	$ 1,206,232	$ 624,508	$ 32,802	$ 3,341,971	$ (232,956)
Auxiliary administration fee	-	-	-	-	-	-	595,447	-	-	595,447	(595,447)
Auxiliary fee distribution	-	-	-	-	-	-	(536,073)	-	-	(536,073)	536,073
Communications and marketing	-	-	-	29,678	24,385	9,021	17,939	-	-	81,023	(81,023)
Debt service	-	-	-	-	-	-	-	4,697,676	-	4,697,676	(4,697,676)
Event management	108,449	-	-	37,675	15,041	14,776	25,971	-	-	93,463	14,986
Food service contract	617,367	-	-	-	-	-	-	-	-	-	617,367
Interest on investments	369,316	-	-	-	-	-	-	-	-	-	369,316
Media services	44,683	-	-	46,621	20,190	18,182	15,699	-	-	100,692	(56,009)
Other support for university	-	-	-	-	-	-	4,222	-	-	4,222	(4,222)
Promotions	-	-	-	87,867	2,652	29,920	16,235	-	-	136,674	(136,674)
Union renovation fees	-	5,317,241	-	-	-	-	-	-	-	-	5,317,241
Total management services	1,595,657	7,970,414	-	598,087	723,016	493,334	1,345,672	5,322,184	32,802	8,515,095	1,050,976
Art gallery	9,705	-	-	88,853	2,900	34,111	18,056	-	-	143,920	(134,215)
Barber shop	140,188	-	-	-	95,942	37,417	14,864	-	-	148,223	(8,035)
Games area	15,713	-	-	19,515	26,402	12,302	1,688	-	-	59,907	(44,194)
Information center	-	-	-	6,371	77,747	8,190	1,593	-	-	93,901	(93,901)
Leisure arts	162,296	-	748	116,138	32,339	43,864	107,277	-	-	300,366	(138,070)
Theatre & box office	499,476	-	-	305,610	125,044	151,043	545,502	-	9,756	1,136,955	(637,479)
Programs - campus departments											
Performing arts	-	257,955	-	2,740	3,200	1,119	183,525	-	-	190,584	67,371
Total	2,423,035	8,228,369	748	1,137,314	1,086,590	781,380	2,218,177	5,322,184	42,558	10,588,951	62,453