LSUE EUNICE

AUXILIARY STATEMENTS

STATEMENT OF NET ASSETS
AS OF JUNE 30, 2015

	Total	Student Media	Bookstore	Union	Athletics
Assets:					
Cash and investments	$ 1,563,717	$ 76,512	$ 1,181,976	$ 587,195	$ (281,966)
Inventories	229,931	-	229,931	-	-
Accounts receivable	385,281	3,396	106,585	69,042	206,258
Total assets	2,178,929	79,908	1,518,492	656,237	(75,708)
Liabilities:					
Accounts payable	(21,628)	-	(22,264)	463	173
Deferred revenue	296,884	3,577	-	78,670	214,637
Total liabilities	275,256	3,577	(22,264)	79,133	214,810
Net assets	$ 1,903,673	$ 76,331	$ 1,540,756	$ 577,104	$ (290,518)

ANALYSIS OF CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2015

	Total	Student Media	Bookstore	Union	Athletics
Fund balances:					
Operating fund balance -					
Balance at July 1	$ 1,605,705	$ 84,132	$ 1,415,923	$ 389,960	$ (284,310)
Revenues over/(under) expenditures	142,288	(6,351)	149,392	37,471	(38,224)
Transfers to unrestricted fund	-	-	-	-	-
Transfers to plant fund	(27,159)	-	(27,159)	-	-
Total operating fund balance	1,720,834	77,781	1,538,156	427,431	(322,534)
Equipment renewals and replacements -					
Balance at July 1	186,104	5,541	2,600	149,153	28,810
Depreciation charges transferred	5,474	1,748	-	520	3,206
Equipment purchases	(8,739)	(8,739)	-	-	-
Total equipment renewals and replacements	182,839	(1,450)	2,600	149,673	32,016
Total fund balances	$ 1,903,673	$ 76,331	$ 1,540,756	$ 577,104	$ (290,518)

LSUE EUNICE

AUXILIARY STATEMENTS

ANALYSIS OF REVENUES AND EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 2015

	Total	Student Media	Bookstore	Union	Athletics
Operating revenues:					
Sales and services	$ 1,774,697	$ -	$ 1,654,597	$ 90,021	$ 30,079
Fee allocations	523,763	6,755	-	74,365	442,643
Total operating revenues	2,298,460	6,755	1,654,597	164,386	472,722
Less cost of goods sold	1,198,199	-	1,191,076	-	7,123
Net operating revenues	1,100,261	6,755	463,521	164,386	465,599
Operating expenditures:					
Salaries and wages	267,645	-	92,859	20,832	153,954
Student labor	39,701	9,606	11,844	18,251	-
Related benefits	102,144	-	41,183	9,747	51,214
Utilities	34,128	-	6,336	27,792	-
Travel	134,395	-	573	4,546	129,276
Depreciation	5,474	1,748	-	520	3,206
Debt service	134,883	-	134,883	-	-
Supplies and expenses	262,113	3,148	37,829	54,963	166,173
Total operating expenditures	980,483	14,502	325,507	136,651	503,823
Operating income/(loss)	119,778	(7,747)	138,014	27,735	(38,224)
Other revenues:					
Interest on investments	22,510	1,396	11,378	9,736	-
Net income/(loss)	$ 142,288	$ (6,351)	$ 149,392	$ 37,471	$ (38,224)