LSUE EUNICE

AUXILIARY STATEMENTS

STATEMENT OF NET ASSETS
AS OF JUNE 30, 2016

	Total	Student Media	Bookstore	Union	Athletics
Assets:					
Cash and investments	$ 841,018	$ 71,745	$ 527,013	$ 612,125	$ (369,865)
Inventories	197,085	-	197,085	-	-
Accounts receivable	506,230	3,683	203,525	75,370	223,652
Total assets	1,544,333	75,428	927,623	687,495	(146,213)
Liabilities:					
Accounts payable	12,068	-	11,438	457	173
Deferred revenue	301,383	3,631	-	79,843	217,909
Total liabilities	313,451	3,631	11,438	80,300	218,082
Net assets	$ 1,230,882	$ 71,797	$ 916,185	$ 607,195	$ (364,295)

ANALYSIS OF CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2016

	Total	Student Media	Bookstore	Union	Athletics
Fund balances:					
Operating fund balance -					
Balance at July 1	$ 1,720,834	$ 77,781	$ 1,538,156	$ 427,431	$ (322,534)
Revenues over/(under) expenditures	103,965	(6,282)	157,659	29,571	(76,983)
Transfers to unrestricted fund	(353,869)	-	(353,869)	-	-
Transfers to plant fund	(428,361)	-	(428,361)	-	-
Total operating fund balance	1,042,569	71,499	913,585	457,002	(399,517)
Equipment renewals and replacements -					
Balance at July 1	182,839	(1,450)	2,600	149,673	32,016
Depreciation charges transferred	5,474	1,748	-	520	3,206
Equipment purchases	-	-	-	-	-
Total equipment renewals and replacements	188,313	298	2,600	150,193	35,222
Total fund balances	$ 1,230,882	$ 71,797	$ 916,185	$ 607,195	$ (364,295)

LSUE EUNICE

AUXILIARY STATEMENTS

ANALYSIS OF REVENUES AND EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 2016

	Total	Student Media	Bookstore	Union	Athletics
Operating revenues:					
Sales and services	$ 1,593,354	$ -	$ 1,545,992	$ 13,953	$ 33,409
Fee allocations	573,716	6,573	-	145,536	421,607
Total operating revenues	2,167,070	6,573	1,545,992	159,489	455,016
Less cost of goods sold	1,105,097	-	1,097,537	-	7,560
Net operating revenues	1,061,973	6,573	448,455	159,489	447,456
Operating expenditures:					
Salaries and wages	258,862	-	91,599	20,832	146,431
Student labor	36,576	11,173	9,572	15,831	-
Related benefits	88,280	-	37,660	9,493	41,127
Utilities	37,568	-	6,125	26,868	4,575
Travel	166,635	-	547	5,345	160,743
Depreciation	5,474	1,748	-	520	3,206
Debt service	134,363	-	134,363	-	-
Supplies and expenses	263,125	1,397	29,890	63,481	168,357
Total operating expenditures	990,883	14,318	309,756	142,370	524,439
Operating income/(loss)	71,090	(7,745)	138,699	17,119	(76,983)
Other revenues:					
Interest on investments	32,875	1,463	18,960	12,452	-
Net income/(loss)	$ 103,965	$ (6,282)	$ 157,659	$ 29,571	$ (76,983)