LSUE EUNICE

AUXILIARY STATEMENTS

STATEMENT OF NET ASSETS
AS OF JUNE 30, 2017

	Total	Student Media	Bookstore	Union	Athletics
Assets:					
Cash and investments	$ 342,895	$ 72,419	$ 347,372	$ 394,702	$ (471,598)
Inventories	245,596	-	245,596	-	-
Accounts receivable	607,497	4,185	263,527	86,368	253,417
Total assets	1,195,988	76,604	856,495	481,070	(218,181)
Liabilities:					
Accounts payable	(34,055)	-	(35,144)	854	235
Deferred revenue	324,740	3,914	-	86,016	234,810
Total liabilities	290,685	3,914	(35,144)	86,870	235,045
Net assets	$ 905,303	$ 72,690	$ 891,639	$ 394,200	$ (453,226)

ANALYSIS OF CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2017

	Total	Student Media	Bookstore	Union	Athletics
Fund balances:					
Operating fund balance -					
Balance at July 1	$ 1,042,569	$ 71,499	$ 913,585	$ 457,002	$ (399,517)
Revenues over/(under) expenditures	42,390	(855)	185,301	(52,023)	(90,033)
Transfers to unrestricted fund	(159,847)	-	(159,847)	-	-
Transfers to plant fund	(200,000)	-	(50,000)	(150,000)	-
Total operating fund balance	725,112	70,644	889,039	254,979	(489,550)
Equipment renewals and replacements -					
Balance at July 1	188,313	298	2,600	150,193	35,222
Depreciation charges transferred	4,839	1,748	-	1,989	1,102
Equipment purchases	(12,961)	-	-	(12,961)	-
Total equipment renewals and replacements	180,191	2,046	2,600	139,221	36,324
Total fund balances	$ 905,303	$ 72,690	$ 891,639	$ 394,200	$ (453,226)

LSUE EUNICE

AUXILIARY STATEMENTS

ANALYSIS OF REVENUES AND EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 2017

	Total	Student Media	Bookstore	Union	Athletics
Operating revenues:					
Sales and services	$ 1,614,546	$ -	$ 1,575,154	$ 16,352	$ 23,040
Fee allocations	629,653	7,542	-	169,739	452,372
Total operating revenues	2,244,199	7,542	1,575,154	186,091	475,412
Less cost of goods sold	1,082,732	-	1,077,234	-	5,498
Net operating revenues	1,161,467	7,542	497,920	186,091	469,914
Operating expenditures:					
Salaries and wages	303,558	7,502	103,941	52,659	139,456
Related benefits	91,712	-	38,003	9,727	43,982
Utilities	41,046	-	6,692	29,355	4,999
Travel	202,718	-	494	6,026	196,198
Depreciation	4,839	1,748	-	1,989	1,102
Debt service	133,592	-	133,592	-	-
Supplies and expenses	370,852	448	46,761	149,433	174,210
Total operating expenditures	1,148,317	9,698	329,483	249,189	559,947
Operating income/(loss)	13,150	(2,156)	168,437	(63,098)	(90,033)
Other revenues:					
Interest on investments	29,240	1,301	16,864	11,075	-
Net income/(loss)	$ 42,390	$ (855)	$ 185,301	$ (52,023)	$ (90,033)