LSUA
LSU of ALEXANDRIA

AUXILIARY STATEMENTS

STATEMENT OF NET ASSETS
AS OF JUNE 30, 2018

	Total	Campus Housing	Union	Bookstore	Sauce Piquante	Student Newspaper	Golf Course	Duplicating & Copy Service	Parking, Street & Safety	Campus Card Operations	Child Care Center	Athletics	Museum
Assets:													
Cash and investments	$ 2,061,909	$ (247,009)	$ 706,725	$ 1,085,989	$ 68,666	$ 14,159	$ 39,782	$ 130,573	$ 575,725	$ 20,513	$ (18,589)	$ (383,391)	$ 68,766
Accounts receivable	276,916	273,171	-	-	-	-	800	237	1,727	-	526	455	-
Inventories	338	-	-	-	-	-	338	-	-	-	-	-	-
Total assets	2,339,163	26,162	706,725	1,085,989	68,666	14,159	40,920	130,810	577,452	20,513	(18,063)	(382,936)	68,766
Liabilities:													
Accounts payable	27,837	-	1,160	-	-	-	870	-	-	-	573	25,234	-
Deposits held for others	14,752	-	3,100	-	-	-	175	-	-	11,477	-	-	-
Deferred revenue	641,555	-	188,713	-	-	1,812	-	-	36,310	-	18,402	396,318	-
Total liabilities	684,144	-	192,973	-	-	1,812	1,045	-	36,310	11,477	18,975	421,552	-
Net assets	$ 1,655,019	$ 26,162	$ 513,752	$ 1,085,989	$ 68,666	$ 12,347	$ 39,875	$ 130,810	$ 541,142	$ 9,036	$ (37,038)	$ (804,488)	$ 68,766

ANALYSIS OF CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2018

	Total	Campus Housing	Union	Bookstore	Sauce Piquante	Student Newspaper	Golf Course	Duplicating & Copy Service	Parking, Street & Safety	Campus Card Operations	Child Care Center	Athletics	Museum
Fund balances:													
Operating fund balance -													
Balance at July 1	$ 1,517,768	$ 39,982	$ 236,794	$ 986,732	$ 53,659	$ 70,905	$ 85,460	$ 132,961	$ 378,558	$ (12,087)	$ (12,404)	$ (450,095)	$ 7,303
Revenues over/(under) expenditures	110,605	(13,820)	170,364	143,237	11,668	(9,495)	(46,316)	(37,323)	162,584	12,366	(18,511)	(325,612)	61,463
Net transfers to plant fund	(8,751)	-	-	-	-	-	-	-	-	-	(8,751)	-	-
Net transfers to unrestricted fund	(129,768)	-	-	(129,768)	-	-	-	-	-	-	-	-	-
Other additions	-	-	-	-	-	-	-	-	-	-	-	-	-
Total operating fund balance	1,489,854	26,162	407,158	1,000,201	65,327	61,410	39,144	95,638	541,142	279	(39,666)	(775,707)	68,766
Equipment renewals and replacements -													
Balance at July 1	235,587	-	106,594	85,788	3,339	6,766	15,324	35,172	-	8,757	2,628	(28,781)	-
Depreciation charges transferred	14,420	-	-	-	-	11,166	3,254	-	-	-	-	-	-
Equipment purchases	(84,842)	-	-	-	-	(66,995)	(17,847)	-	-	-	-	-	-
Total equipment renewals and replacements	165,165	-	106,594	85,788	3,339	(49,063)	731	35,172	-	8,757	2,628	(28,781)	-
Total fund balances	$ 1,655,019	$ 26,162	$ 513,752	$ 1,085,989	$ 68,666	$ 12,347	$ 39,875	$ 130,810	$ 541,142	$ 9,036	$ (37,038)	$ (804,488)	$ 68,766

LSUA
LSU of ALEXANDRIA

AUXILIARY STATEMENTS

ANALYSIS OF REVENUES AND EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 2018

	Total	Campus Housing	Union	Bookstore	Sauce Piquante	Student Newspaper	Golf Course	Duplicating & Copy Service	Parking, Street & Safety	Campus Card Operations	Child Care Center	Athletics	Museum
Operating revenues:													
Sales and services	$ 1,205,623	$ 107,288	$ 56,391	$ 145,691	$ -	$ -	$ 46,276	$ 118,978	$ -	$ 39,883	$ 85,350	$ 155,766	$ 450,000
Fee allocations	1,439,091	-	401,611	-	10,364	3,901	-	-	159,247	-	38,910	825,058	-
Total operating revenues	2,644,714	107,288	458,002	145,691	10,364	3,901	46,276	118,978	159,247	39,883	124,260	980,824	450,000
Less cost of goods sold	1,166	-	-	-	-	-	1,166	-	-	-	-	-	-
Net operating revenues	2,643,548	107,288	458,002	145,691	10,364	3,901	45,110	118,978	159,247	39,883	124,260	980,824	450,000
Operating expenditures:													
Salaries and wages	1,112,666	87,626	-	10,185	-	3,817	65,557	61,529	-	-	119,032	504,137	260,783
Related benefits	159,085	21,218	5,495	1,576	-	-	-	-	-	-	1,295	19,416	110,085
Travel	381,688	-	-	-	-	-	90	-	-	-	504	381,094	-
Supplies and expenses	615,894	12,264	22,297	13,347	-	-	24,171	97,955	6,580	27,836	21,980	371,522	17,942
Utilities	23	-	-	-	-	-	-	-	-	-	-	23	-
Debt service	302,444	-	272,200	-	-	-	-	-	-	-	-	30,244	-
Depreciation	14,420	-	-	-	-	11,166	3,254	-	-	-	-	-	-
Total operating expenditures	2,586,220	121,108	299,992	25,108	-	14,983	93,072	159,484	6,580	27,836	142,811	1,306,436	388,810
Operating income/(loss)	57,328	(13,820)	158,010	120,583	10,364	(11,082)	(47,962)	(40,506)	152,667	12,047	(18,551)	(325,612)	61,190
Other revenues:													
Interest on investments	53,277	-	12,354	22,654	1,304	1,587	1,646	3,183	9,917	319	40	-	273
Net income/(loss)	$ 110,605	$ (13,820)	$ 170,364	$ 143,237	$ 11,668	$ (9,495)	$ (46,316)	$ (37,323)	$ 162,584	$ 12,366	$ (18,511)	$ (325,612)	$ 61,463