LSUE EUNICE

AUXILIARY STATEMENTS

STATEMENT OF NET ASSETS
AS OF JUNE 30, 2018

	Total	Student Media	Bookstore	Union	Athletics	Housing
Assets:						
Cash and investments	$ (277,651)	$ 65,078	$ (134,429)	$ 387,597	$ (597,250)	$ 1,353
Inventories	256,054	-	256,054	-	-	-
Accounts receivable	687,640	4,485	332,213	93,023	257,919	-
Total assets	666,043	69,563	453,838	480,620	(339,331)	1,353
Liabilities:						
Accounts payable	(66,259)	-	(40,173)	(27,717)	278	1,353
Deferred revenue	323,927	4,067	-	89,474	230,386	-
Total liabilities	257,668	4,067	(40,173)	61,757	230,664	1,353
Net assets	$ 408,375	$ 65,496	$ 494,011	$ 418,863	$ (569,995)	$ -

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

	Total	Student Media	Bookstore	Union	Athletics	Housing
Fund balances:						
Operating fund balance -						
Balance at July 1	$ 725,112	$ 70,644	$ 889,039	$ 254,979	$ (489,550)	$ -
Revenues over/(under) expenditures	(83,485)	(8,942)	65,794	(22,466)	(117,871)	-
Transfers to unrestricted fund	(463,422)	-	(463,422)	-	-	-
Transfers to plant fund	45,140	-	-	45,140	-	-
Total operating fund balance	223,345	61,702	491,411	277,653	(607,421)	-
Equipment renewals and replacements -						
Balance at July 1	180,191	2,046	2,600	139,221	36,324	-
Depreciation charges transferred	4,839	1,748	-	1,989	1,102	-
Equipment purchases	-	-	-	-	-	-
Total equipment renewals and replacements	185,030	3,794	2,600	141,210	37,426	-
Total fund balances	$ 408,375	$ 65,496	$ 494,011	$ 418,863	$ (569,995)	$ -

LSUE EUNICE

AUXILIARY STATEMENTS

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

	Total	Student Media	Bookstore	Union	Athletics	Housing
Operating revenues:						
Sales and services	$ 1,595,697	$ -	$ 1,543,722	$ 18,244	$ 33,731	$ -
Fee allocations	629,321	7,554	-	168,571	453,196	-
Total operating revenues	2,225,018	7,554	1,543,722	186,815	486,927	-
Less cost of goods sold	1,147,114	-	1,147,114	-	-	-
Net operating revenues	1,077,904	7,554	396,608	186,815	486,927	-
Operating expenditures:						
Salaries and wages	355,873	7,127	110,256	52,284	186,206	-
Related benefits	83,514	-	49,221	8,957	25,336	-
Utilities	38,882	-	6,339	27,808	4,735	-
Travel	191,746	-	328	3,309	188,109	-
Depreciation	4,839	1,748	-	1,989	1,102	-
Debt service	120,080	-	120,080	-	-	-
Supplies and expenses	379,971	9,017	48,517	123,127	199,310	-
Total operating expenditures	1,174,905	17,892	334,741	217,474	604,798	-
Operating income/(loss)	(97,001)	(10,338)	61,867	(30,659)	(117,871)	-
Other revenues:						
Interest on investments	13,516	1,396	3,927	8,193	-	-
Net income/(loss)	$ (83,485)	$ (8,942)	$ 65,794	$ (22,466)	$ (117,871)	$ -