LOUISIANA STATE UNIVERSITY

LSU STUDENT UNION

STATEMENT OF NET ASSETS
AS OF JUNE 30, 2012

Assets:		
Cash and investments	$	2,702,972
Accounts receivable		28,420
Inventories		2,158
Total assets		2,733,550
Liabilities:		
Accounts payable		19,161
Deferred revenue		454,823
Total liabilities		473,984
Net assets	$	2,259,566

ANALYSIS OF CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2012

Fund balances:		
Operating fund balance -		
Balance at July 1	$	1,603,937
Revenues over/(under) expenditures		846,784
Net transfers to plant fund		(363,082)
Total operating fund balance		2,087,639
Equipment renewals and replacements -		
Balance at July 1		193,929
Depreciation charges transferred		27,947
Equipment purchased		(49,949)
Total equipment renewals and replacements		171,927
Total fund balances	$	2,259,566

LOUISIANA STATE UNIVERSITY

LSU STUDENT UNION

ANALYSIS OF REVENUES AND EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 2012

	Revenues		Expenditures								Revenues over Expenditures
	Sales & Services	Fee Allocations	Cost of Goods Sold	Salaries	Wages	Related Benefits	Supplies & Expenses	Utilities & Prin. & Int.	Depreciation	Total	
Management Services:											
Administration & building services	$ 535,282	$ 2,626,628	$ -	$ 614,912	$ 868,088	$ 506,525	$ 1,298,014	$ 499,552	$ 19,516	$ 3,806,607	$ (644,697)
Auxiliary administration fee	-	-	-	-	-	-	539,345	-	-	539,345	(539,345)
Auxiliary fee distribution	-	-	-	-	-	-	(539,345)	-	-	(539,345)	539,345
Bookstore contract	1,170,000	-	-	-	-	-	-	-	-	-	1,170,000
Debt service	-	-	-	-	-	-	-	4,762,593	-	4,762,593	(4,762,593)
Food service contract	519,781	-	-	-	-	-	-	-	-	-	519,781
Interest on investments	342,505	-	-	-	-	-	-	-	-	-	342,505
Other support for university	-	-	-	-	-	-	12,328	-	-	12,328	(12,328)
Promotions & event management	-	-	-	22,133	-	5,893	6,674	-	-	34,700	(34,700)
Union renovation fees	-	5,291,612	-	-	-	-	-	-	-	-	5,291,612
Total management services	2,567,568	7,918,240	-	637,045	868,088	512,418	1,317,016	5,262,145	19,516	8,616,228	1,869,580
Art gallery	10,517	-	-	96,997	30,114	29,426	99,224	-	-	255,761	(245,244)
Barber shop	134,568	-	-	-	93,753	30,928	13,757	-	-	138,438	(3,870)
Games area	12,833	-	-	19,515	34,162	6,635	2,073	-	-	62,385	(49,552)
Information center	22,611	-	9,831	-	68,748	-	11,914	-	-	90,493	(67,882)
Leisure arts	216,634	-	162	136,849	50,436	50,184	142,994	-	-	380,625	(163,991)
Theatre & box office	361,252	-	-	316,900	130,831	127,303	328,486	-	8,431	911,951	(550,699)
Programs - campus departments											
Performing arts	-	253,278	-	1,478	4,450	648	188,260	-	-	194,836	58,442
Total	3,325,983	8,171,518	9,993	1,208,784	1,280,582	757,542	2,103,724	5,262,145	27,947	10,650,717	846,784