



LSU STUDENT UNION

STATEMENT OF NET ASSETS AS OF JUNE 30, 2025

Assets:	
Cash and investments	\$ 6,491,313
Accounts receivable	81,270
Total assets	<u>6,572,583</u>
Liabilities:	
Accounts payable	31,915
Deferred revenue	281,940
Total liabilities	<u>313,855</u>
Net assets	<u><u>\$ 6,258,728</u></u>

ANALYSIS OF CHANGES IN FUND BALANCES FOR THE YEAR ENDED JUNE 30, 2025

Fund balances:	
Operating fund balance -	
Balance at July 1	\$ 7,138,824
Revenues over/(under) expenditures	1,314,407
Net transfers to plant fund	<u>(2,560,800)</u>
Total operating fund balance	<u>5,892,431</u>
Equipment renewals and replacements -	
Balance at July 1	374,105
Depreciation charges transferred	25,364
Equipment purchases	<u>(33,172)</u>
Total equipment renewals and replacements	<u>366,297</u>
Total fund balances	<u><u>\$ 6,258,728</u></u>



LSU STUDENT UNION

ANALYSIS OF REVENUES AND EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 2025

	Revenues		Expenditures						Revenues over Expenditures
	Sales & Services	Fee Allocations	Salaries & Wages	Related Benefits	Supplies & Expenses	Utilities & Prin. & Int.	Depreciation	Total	
Management Services:									
Administration & building services	\$ 573,928	\$ 2,791,795	\$ 770,651	\$ 364,472	\$ 1,072,232	\$ 613,654	\$ 22,852	\$ 2,843,861	\$ 521,862
Auxiliary administration fee	-	-	-	-	681,454	-	-	681,454	(681,454)
Communications and marketing	-	-	49,003	23,629	7,536	-	-	80,168	(80,168)
Debt service	-	-	-	-	867	4,072,210	-	4,073,077	(4,073,077)
Food service contract	931,245	-	-	-	-	-	-	-	931,245
Interest on investments	420,687	-	-	-	-	-	-	-	420,687
Promotions and event management	153,043	-	167,094	78,514	27,868	-	-	273,476	(120,433)
Union renovation fees	-	4,877,471	-	-	-	-	-	-	4,877,471
Total management services	<u>2,078,903</u>	<u>7,669,266</u>	<u>986,748</u>	<u>466,615</u>	<u>1,789,957</u>	<u>4,685,864</u>	<u>22,852</u>	<u>7,952,036</u>	<u>1,796,133</u>
Information center	-	-	122,093	23,329	2,431	-	-	147,853	(147,853)
Theatre & box office	105,402	-	217,966	98,306	42,801	-	2,512	361,585	(256,183)
Programs - campus departments									
Performing arts	-	286,258	8,546	2,576	352,826	-	-	363,948	(77,690)
Total	<u>2,184,305</u>	<u>7,955,524</u>	<u>1,335,353</u>	<u>590,826</u>	<u>2,188,015</u>	<u>4,685,864</u>	<u>25,364</u>	<u>8,825,422</u>	<u>1,314,407</u>