LOUISIANA STATE UNIVERSITY

AUXILIARY SERVICES

STATEMENT OF NET ASSETS
AS OF JUNE 30, 2025

Assets:		
Cash and investments	$	21,937,201
Accounts receivable		1,489,947
Deferred charges and prepaid expenses		40,000
Total assets		23,467,148
Liabilities:		
Accounts payable		125,903
Deposits held for others		243,641
Deferred revenues		38,308
Total liabilities		407,852
Net assets	$	23,059,296

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

Fund balances:		
Operating fund balance -		
Balance at July 1	$	24,357,612
Revenues over/(under) expenditures		3,986,248
Net transfers to plant fund		(5,700,000)
Total operating fund balance		22,643,860
Equipment renewals and replacements -		
Balance at July 1		414,755
Depreciation charges transferred		681
Total equipment renewals and replacements		415,436
Total fund balances	$	23,059,296

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LOUISIANA STATE UNIVERSITY

AUXILIARY SERVICES

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

	Administration	Vending	Dining	Tiger Card	Bookstore	Copier Management & Mailing Services	Total
Operating revenues:							
Commissions	$ 4,696	$ 528,967	$ 3,784,258	$ 5,452	$ -	$ 2,367	$ 4,325,740
Lease revenues	220,536	-	-	-	1,670,000	-	1,890,536
Sales and services	-	50,000	5,750	257,373	-	1,713,538	2,026,661
Total operating revenues	225,232	578,967	3,790,008	262,825	1,670,000	1,715,905	8,242,937
Operating expenditures:							
Salaries and wages	619,031	-	-	110,457	-	3,659	733,147
Related benefits	311,672	-	-	23,135	-	1,775	336,582
Administrative charge	610,523	-	-	-	-	-	610,523
Supplies and expenses	294,847	-	697,557	(134,363)	658,113	1,402,462	2,918,616
Travel	17,872	-	-	2,801	-	-	20,673
Utilities	-	17,711	337,226	-	4,608	-	359,545
Depreciation	-	-	-	681	-	-	681
Total operating expenditures	1,853,945	17,711	1,034,783	2,711	662,721	1,407,896	4,979,767
Operating income (loss)	(1,628,713)	561,256	2,755,225	260,114	1,007,279	308,009	3,263,170
Other revenues:							
Interest on investments	427,528	-	-	-	-	295,550	723,078
Net income (loss)	$ (1,201,185)	$ 561,256	$ 2,755,225	$ 260,114	$ 1,007,279	$ 603,559	3,986,248