

AUDUBON COMMISSION

(A Discretely Presented Component Unit of the City of New Orleans, Louisiana)

COMBINING SCHEDULE—STATEMENT OF ACTIVITIES INFORMATION AS OF DECEMBER 31, 2005

	Aquarium and Riverfront Park	Audubon Insectarium	Audubon Zoo and Park	Audubon Golf Course	Survival Center/ Research Center/	Louisiana Nature Center	Total
OPERATING REVENUES:							
Charges for services	\$12,860,238	\$	\$ 8,961,251	\$ 1,658,030	\$ 670	\$ 278,864	\$23,759,053
Miscellaneous	3,283,135		1,716,121		10,005	510	5,009,771
Total operating revenues	16,143,373		10,677,372	1,658,030	10,675	279,374	28,768,824
OPERATING EXPENSES:							
Salaries and benefits	6,613,480	199,341	8,359,850	982,260	660,525	346,636	17,162,092
Contractual services, materials, supplies, other	6,265,673	(188,408)	6,089,891	786,767	488,630	194,640	13,637,193
Loss on impairment						445,746	445,746
Depreciation and amortization	3,346,223	28,263	2,601,765	389,067	788,628	61,943	7,215,889
Total operating expenses	16,225,376	39,196	17,051,506	2,158,094	1,937,783	1,048,965	38,460,920
OPERATING INCOME (LOSS)	(82,003)	(39,196)	(6,374,134)	(500,064)	(1,927,108)	(769,591)	(9,692,096)
NONOPERATING REVENUES (EXPENSES):							
Audubon Institute grants for capital projects, education programs and operating support	322,646	1,668,945	772,290	21,992	1,415,539	33,103	4,234,515
Dedicated tax revenues	7,209,014	342,573	803,993				8,355,580
Interest expense	(2,402,324)		(378,855)				(2,781,179)
Intergovernmental grants for capital projects	2,900,000	2,678,328	491,120	76,427	1,312,112		7,457,987
Grant expenses	(52,646)	(808)	(339,921)	(21,992)	(538,458)	(9,106)	(962,931)
Interest income	494,674		107,116		280,364	29,178	911,332
Amortization—debt costs	(102,138)		(6,047)				(108,185)
Total nonoperating revenues—net	8,369,226	4,689,038	1,449,696	76,427	2,469,557	53,175	17,107,119
CHANGE IN NET ASSETS	8,287,223	4,649,842	(4,924,438)	(423,637)	542,449	(716,416)	7,415,023
TRANSFERS IN (OUT):							
Transfers in			3,724,001	116,549	376,605	206,940	4,424,095
Transfers out	(3,691,961)	(732,134)					(4,424,095)
Total transfers	(3,691,961)	(732,134)	3,724,001	116,549	376,605	206,940	
CHANGE IN NET ASSETS	4,595,262	3,917,708	(1,200,437)	(307,088)	919,054	(509,476)	7,415,023
NET ASSETS—Beginning of year	14,056,670	12,516,854	39,500,822	10,324,315	13,942,203	483,067	90,823,931
NET ASSETS—End of year	\$18,651,932	\$16,434,562	\$38,300,385	\$10,017,227	\$14,861,257	\$ (26,409)	\$98,238,954

AUDUBON COMMISSION

(A Discretely Presented Component Unit of the City of New Orleans, Louisiana)

COMBINING SCHEDULE — STATEMENT OF ACTIVITIES INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2006

	Aquarium and Riverfront Park	Audubon Insectarium	Audubon Zoo and Park	Audubon Golf Course	Survival Center/ Research Center	Louisiana Nature Center	Total
OPERATING REVENUES:							
Charges for services	\$ 5,444,933	\$	\$ 8,692,519	\$ 1,597,809	\$ 111	\$ 4,466	\$ 15,739,838
Miscellaneous	4,086,243	20,731	1,501,805	363	77,900	177,915	5,864,957
Total operating revenues	9,531,176	20,731	10,194,324	1,598,172	78,011	182,381	21,604,795
OPERATING EXPENSES:							
Salaries and benefits	4,591,871	113,326	6,174,166	775,633	713,217	(360)	12,367,853
Contractual services, materials, supplies, other	5,373,430	(1,954)	5,866,763	727,576	1,249,872	277,200	13,492,887
Depreciation and amortization	3,411,061	47,682	2,559,043	338,698	766,444		7,122,928
Total operating expenses	13,376,362	159,054	14,599,972	1,841,907	2,729,533	276,840	32,983,668
OPERATING LOSS	(3,845,186)	(138,323)	(4,405,648)	(243,735)	(2,651,522)	(94,459)	(11,378,873)
NONOPERATING REVENUES (EXPENSES):							
Audubon Institute grants for capital projects, education programs, and operating support	749,849	46,459	894,775		2,227,444		3,918,527
Dedicated tax revenues	5,834,458		656,303				6,490,761
Interest expense	(2,285,269)		(353,423)	(118)			(2,638,810)
Intergovernmental grants for capital projects	1,150,000	1,470,383			1,322,060		3,942,443
Grant expenses	(559,957)		(863,774)		(600,491)		(2,024,222)
Interest income	162,146		44,445				206,591
Amortization — debt costs	(102,138)		(6,047)				(108,185)
Total nonoperating revenues — net	4,949,089	1,516,842	372,279	(118)	2,949,013	-	9,787,105
CHANGE IN NET ASSETS	1,103,903	1,378,519	(4,033,369)	(243,853)	297,491	(94,459)	(1,591,768)
TRANSFERS IN (OUT):							
Transfers in		1,253,474	1,877,019		750,129		3,880,622
Transfers out	(3,754,999)			(5,519)		(120,104)	(3,880,622)
Total transfers	(3,754,999)	1,253,474	1,877,019	(5,519)	750,129	(120,104)	-
CHANGE IN NET ASSETS	(2,651,096)	2,631,993	(2,156,350)	(249,372)	1,047,620	(214,563)	(1,591,768)
NET ASSETS — Beginning of year	18,651,932	16,434,562	38,300,385	10,017,227	14,861,257	(26,409)	98,238,954
NET ASSETS — End of year	\$16,000,836	\$19,066,555	\$36,144,035	\$ 9,767,855	\$15,908,877	\$(240,972)	\$ 96,647,186

AUDUBON COMMISSION

(A Discretely Presented Component Unit of the City of New Orleans, Louisiana)

COMBINING SCHEDULE — STATEMENT OF ACTIVITIES INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2007

	Aquarium and Riverfront Park	Audubon Insectarium	Audubon Zoo and Park	Audubon Golf Course	Survival Center/ Research Center	Louisiana Nature Center	Total
OPERATING REVENUES:							
Charges for services	\$12,478,585	\$ -	\$11,702,239	\$ 1,853,945	\$ 658	\$ -	\$ 26,035,427
Miscellaneous	2,260,790	1,792	750,282		68,555	193,144	3,274,563
Total operating revenues	14,739,375	1,792	12,452,521	1,853,945	69,213	193,144	29,309,990
OPERATING EXPENSES:							
Salaries and benefits	6,476,631	160,902	9,461,770	1,065,800	889,703	991	18,055,797
Contractual services, materials, supplies, other	6,627,901	176,090	8,327,659	881,231	926,365	184,146	17,123,392
Depreciation and amortization	4,334,901	42,198	2,540,346	322,733	748,453		7,988,631
Total operating expenses	17,439,433	379,190	20,329,775	2,269,764	2,564,521	185,137	43,167,820
OPERATING (LOSS) INCOME	(2,700,058)	(377,398)	(7,877,254)	(415,819)	(2,495,308)	8,007	(13,857,830)
NONOPERATING REVENUES (EXPENSES):							
Audubon Nature Institute grants for capital projects, education programs, and operating support	479,712		868,040		1,411,200		2,758,952
Dedicated tax revenues	6,325,000	1,358,569	847,570				8,531,139
Interest expense	(2,308,260)		(311,481)				(2,619,741)
Intergovernmental grants for capital projects	152,642	996,334	3,203,818		390,140		4,742,934
Grant expenses	(19,523)		(147,917)		(599,510)		(766,950)
Interest income	225,368		57,749		35,046		318,163
Amortization — debt costs	(102,138)		(6,047)				(108,185)
Total nonoperating revenues — net	4,752,801	2,354,903	4,511,732		1,236,876		12,856,312
CHANGE IN NET ASSETS	2,052,743	1,977,505	(3,365,522)	(415,819)	(1,258,432)	8,007	(1,001,518)
TRANSFERS IN (OUT):							
Transfers in			5,626,492	309,915	1,394,859		7,331,266
Transfers out	(6,528,670)	(745,070)				(57,526)	(7,331,266)
Total transfers	(6,528,670)	(745,070)	5,626,492	309,915	1,394,859	(57,526)	
CHANGE IN NET ASSETS	(4,475,927)	1,232,435	2,260,970	(105,904)	136,427	(49,519)	(1,001,518)
NET ASSETS — Beginning of year	16,000,836	19,066,555	36,144,035	9,767,855	15,908,877	(240,972)	96,647,186
NET ASSETS — End of year	\$11,524,909	\$20,298,990	\$38,405,005	\$ 9,661,951	\$16,045,304	\$(290,491)	\$ 95,645,668

AUDUBON COMMISSION

(A Discretely Presented Component Unit of the City of New Orleans, Louisiana)

COMBINING SCHEDULE — STATEMENT OF ACTIVITIES INFORMATION FOR THE YEAR ENDED DECEMBER 31, 2008

	Aquarium and Riverfront Park	Audubon Insectarium	Audubon Zoo and Park	Audubon Golf Course	Survival Center/ Research Center	Louisiana Nature Center	Total
OPERATING REVENUES:							
Charges for services	\$13,170,494	\$ 2,174,990	\$13,139,147	\$1,831,441	\$ 20	\$ 637	\$ 30,316,729
Miscellaneous	755,338	10,455	1,159,166	10,371	88,719	15,294	2,039,343
Total operating revenues	13,925,832	2,185,445	14,298,313	1,841,812	88,739	15,931	32,356,072
OPERATING EXPENSES:							
Salaries and benefits	7,652,075	1,252,603	11,512,407	1,115,704	1,124,220		22,657,009
Contractual services, materials, supplies, and other	7,048,585	2,330,334	8,200,561	887,279	1,272,647	7,325	19,746,731
Depreciation and amortization	4,018,478	789,338	2,689,989	342,973	808,888		8,649,666
Total operating expenses	18,719,138	4,372,275	22,402,957	2,345,956	3,205,755	7,325	51,053,406
OPERATING (LOSS) INCOME	(4,793,306)	(2,186,830)	(8,104,644)	(504,144)	(3,117,016)	8,606	(18,697,334)
NONOPERATING REVENUES (EXPENSES):							
Audubon Nature Institute grants for capital projects, education programs, and operating support	155,883	2,439,453	1,484,608		1,274,502		5,354,446
Dedicated tax revenues	6,549,832		705,215				7,255,047
Interest expense	(2,316,350)		(244,942)				(2,561,292)
Intergovernmental grants for capital projects	729,773	2,320,055	2,058,462		350,598		5,458,888
Grant expenses	(79,488)		(438,155)		(344,774)		(862,417)
Interest income	622,644		197,979		420,554		1,241,177
Amortization — debt costs	(102,138)		(6,047)				(108,185)
Total nonoperating revenues — net	5,560,156	4,759,508	3,757,120		1,700,880		15,777,664
CHANGE IN NET ASSETS	766,850	2,572,678	(4,347,524)	(504,144)	(1,416,136)	8,606	(2,919,670)
TRANSFERS IN (OUT):							
Transfers in		1,890,548	6,480,180	256,865	1,135,644	25,068	9,788,305
Transfers out	(9,788,305)						(9,788,305)
Total transfers	(9,788,305)	1,890,548	6,480,180	256,865	1,135,644	25,068	-
CHANGE IN NET ASSETS	(9,021,455)	4,463,226	2,132,656	(247,279)	(280,492)	33,674	(2,919,670)
NET ASSETS — Beginning of year	11,524,909	20,298,990	38,405,005	9,661,951	16,045,304	(290,491)	95,645,668
NET ASSETS — End of year	\$ 2,503,454	\$24,762,216	\$40,537,661	\$9,414,672	\$15,764,812	\$(256,817)	\$ 92,725,998

AUDUBON COMMISSION
(A Discretely Presented Component Unit of the City of New Orleans, Louisiana)

COMBINING SCHEDULE OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2009

	Aquarium and Riverfront Park	Audubon Insectarium	Audubon Zoo and Park	Audubon Golf Course	Survival Center/ Research Center	Louisiana Nature Center	Total
OPERATING REVENUES:							
Charges for services	\$14,920,403	\$ 2,883,737	\$14,181,324	\$1,725,278	\$ 123	\$ -	\$ 33,710,865
Miscellaneous	368,403	30,756	365,168	(2,921)	34,553	-	795,959
Total operating revenues	<u>15,288,806</u>	<u>2,914,493</u>	<u>14,546,492</u>	<u>1,722,357</u>	<u>34,676</u>	<u>-</u>	<u>34,506,824</u>
OPERATING EXPENSES:							
Salaries and benefits	7,035,879	1,704,589	10,258,172	1,077,274	975,883	-	21,051,797
Contractual services, materials, supplies, and other	6,956,871	1,772,472	7,872,010	777,792	806,418	52,225	18,237,788
Depreciation and amortization	4,230,754	1,346,678	2,721,537	351,575	837,872	-	9,488,416
Total operating expenses	<u>18,223,504</u>	<u>4,823,739</u>	<u>20,851,719</u>	<u>2,206,641</u>	<u>2,620,173</u>	<u>52,225</u>	<u>48,778,001</u>
OPERATING LOSS	<u>(2,934,698)</u>	<u>(1,909,246)</u>	<u>(6,305,227)</u>	<u>(484,284)</u>	<u>(2,585,497)</u>	<u>(52,225)</u>	<u>(14,271,177)</u>
NONOPERATING REVENUES (EXPENSES):							
Audubon Nature Institute grants for capital projects, education programs, and operating support	863,041	-	1,573,680	-	1,041,960	-	3,478,681
Dedicated tax revenues	6,496,877	-	700,144	-	-	-	7,197,021
Intergovernmental grants for capital projects	52,892	-	2,484,000	-	300,000	-	2,836,892
Interest income	61,388	-	138,897	-	350,462	-	550,747
Interest expense	(2,093,745)	-	(184,122)	-	-	-	(2,277,867)
Grant expenses	(88,747)	-	(204,242)	-	(337,869)	-	(630,858)
Amortization — debt costs	(102,138)	-	(699)	-	-	-	(102,837)
Total nonoperating revenues — net	<u>5,189,568</u>	<u>-</u>	<u>4,507,658</u>	<u>-</u>	<u>1,354,553</u>	<u>-</u>	<u>11,051,779</u>
CHANGE IN NET ASSETS	<u>2,254,870</u>	<u>(1,909,246)</u>	<u>(1,797,569)</u>	<u>(484,284)</u>	<u>(1,230,944)</u>	<u>(52,225)</u>	<u>(3,219,398)</u>
NET ASSETS — Beginning of year	<u>2,503,455</u>	<u>24,762,217</u>	<u>40,537,658</u>	<u>9,414,672</u>	<u>15,764,813</u>	<u>(256,817)</u>	<u>92,725,998</u>
NET ASSETS — End of year	<u>\$ 4,758,325</u>	<u>\$22,852,971</u>	<u>\$38,740,089</u>	<u>\$8,930,388</u>	<u>\$14,533,869</u>	<u>\$(309,042)</u>	<u>\$ 89,506,600</u>

AUDUBON COMMISSION
(A Discretely Presented Component Unit of the City of New Orleans, Louisiana)

COMBINING SCHEDULE OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2010

	Aquarium and Riverfront Park	Audubon Insectarium	Audubon Zoo and Park	Audubon Golf Course	Survival Center/ Research Center	Louisiana Nature Center	Total
OPERATING REVENUES:							
Charges for services	\$14,312,368	\$ 2,441,609	\$14,176,343	\$1,663,421	\$ -	\$ -	\$ 32,593,741
Miscellaneous	1,545,196	134,984	565,846	43,729	73,498	20,100	2,383,353
Total operating revenues	15,857,564	2,576,593	14,742,189	1,707,150	73,498	20,100	34,977,094
OPERATING EXPENSES:							
Salaries and benefits	7,186,579	1,668,890	10,570,493	1,043,492	940,903		21,410,357
Contractual services, materials, supplies, and other	6,633,989	1,594,007	8,032,408	779,788	927,713	20,410	17,988,315
Depreciation and amortization	3,957,873	1,347,135	2,809,420	359,873	804,784		9,279,085
Total operating expenses	17,778,441	4,610,032	21,412,321	2,183,153	2,673,400	20,410	48,677,757
OPERATING LOSS	(1,920,877)	(2,033,439)	(6,670,132)	(476,003)	(2,599,902)	(310)	(13,700,663)
NONOPERATING REVENUES (EXPENSES):							
Audubon Nature Institute grants for capital projects, education programs, and operating support	808,802	1,616,477	1,583,468		1,003,081		5,011,828
Dedicated tax revenues	6,677,978	494,337	768,556				7,940,871
Intergovernmental grants for capital projects	78,662		2,298,135		300,000		2,676,797
Interest income	306,104		137,037		350,462		793,603
Interest expense	(2,237,615)		(136,276)	(6,936)			(2,400,827)
Grant expenses	(102,922)		(215,866)		(330,125)		(648,913)
Forgiveness of loan			1,220,835				1,220,835
Amortization — debt costs	(101,938)		(883)				(102,821)
Total nonoperating revenues — net	5,429,071	2,110,814	5,635,006	(6,936)	1,323,418	-	14,491,373
CHANGE IN NET ASSETS	3,508,194	77,375	(1,035,126)	(482,939)	(1,276,484)	(310)	790,710
NET ASSETS — Beginning of year	4,758,325	22,852,971	38,740,089	8,930,388	14,533,869	(309,042)	89,506,600
NET ASSETS — End of year	\$ 8,266,519	\$22,930,346	\$37,704,963	\$8,447,449	\$13,257,385	\$(309,352)	\$ 90,297,310

AUDUBON COMMISSION

(A Discretely Presented Component Unit of the City of New Orleans, Louisiana)

COMBINING SCHEDULE OF ACTIVITIES FOR THE YEAR ENDED DECEMBER 31, 2011

	Aquarium and Riverfront Park	Audubon Insectarium	Audubon Zoo and Park	Audubon Golf Course	Species Survival Center/ Research Center	Louisiana Nature Center	Total
OPERATING REVENUES							
Charges for services	\$ 14,972,247	\$ 2,258,948	\$ 17,074,009	\$ 1,693,723	\$ -	\$ -	\$ 35,998,927
Miscellaneous	<u>828,171</u>	<u>320,480</u>	<u>354,958</u>	<u>4,917</u>	<u>738</u>	<u>(12,310)</u>	<u>1,496,954</u>
Total operating revenues	<u>15,800,418</u>	<u>2,579,428</u>	<u>17,428,967</u>	<u>1,698,640</u>	<u>738</u>	<u>(12,310)</u>	<u>37,495,881</u>
OPERATING EXPENSES							
Salaries and benefits	7,175,998	1,615,655	11,402,275	1,066,030	870,388		22,130,346
Contractual services, materials, supplies, and other	6,895,557	1,873,943	9,169,454	647,849	629,286	55,694	19,271,783
Depreciation and amortization	<u>3,284,878</u>	<u>1,344,040</u>	<u>2,898,638</u>	<u>405,156</u>	<u>786,912</u>		<u>8,719,624</u>
Total operating expenses	<u>17,356,433</u>	<u>4,833,638</u>	<u>23,470,367</u>	<u>2,119,035</u>	<u>2,286,586</u>	<u>55,694</u>	<u>50,121,753</u>
OPERATING LOSS	<u>(1,556,015)</u>	<u>(2,254,210)</u>	<u>(6,041,400)</u>	<u>(420,395)</u>	<u>(2,285,848)</u>	<u>(68,004)</u>	<u>(12,625,872)</u>
NONOPERATING REVENUES (EXPENSES)							
Audubon Nature Institute grants for capital projects, and education programs	916,598	32,499	1,355,926		1,001,034		3,306,057
Dedicated tax revenues	6,991,949	500,000	802,889				8,294,838
Intergovernmental grants for capital projects	10,868		1,472,747				1,483,615
Interest income	490,321		202,515		420,554		1,113,390
Interest expense	(2,654,144)		(143,677)	(22,462)			(2,820,283)
Grant expenses	(88,248)		(104,041)		(227,209)		(419,498)
Amortization — debt costs	<u>(105,713)</u>		<u>(1,000)</u>				<u>(106,713)</u>
Total nonoperating revenues — net	<u>5,561,631</u>	<u>532,499</u>	<u>3,585,359</u>	<u>(22,462)</u>	<u>1,194,379</u>	<u>-</u>	<u>10,851,406</u>
CHANGE IN NET ASSETS	4,005,616	(1,721,711)	(2,456,041)	(442,857)	(1,091,469)	(68,004)	(1,774,466)
NET ASSETS — Beginning of year	<u>4,371,980</u>	<u>22,930,347</u>	<u>37,704,962</u>	<u>8,447,449</u>	<u>13,257,385</u>	<u>(309,352)</u>	<u>86,402,771</u>
NET ASSETS — End of year	<u>\$ 8,377,596</u>	<u>\$ 21,208,636</u>	<u>\$ 35,248,921</u>	<u>\$ 8,004,592</u>	<u>\$ 12,165,916</u>	<u>\$(377,356)</u>	<u>\$ 84,628,305</u>

AUDUBON COMMISSION
(A Discretely Presented Component Unit of the City of New Orleans, Louisiana)

Additional Information
Combining Schedule of Revenues, Expenses and Changes in Net Position
For the Year Ended December 31, 2012

	Aquarium and Riverfront Park	Audubon Insectarium	Audubon Zoo and Park	Audubon Golf Course	Species Survival Center/ Research Center	Louisiana Nature Center	Total
Operating Revenues							
Charges for Services	\$ 15,170,186	\$ 2,307,112	\$ 17,941,651	\$ 1,715,204	\$ -	\$ -	\$ 37,134,153
Other Revenues	430,670	453,347	400,649	(299)	8,797	169	1,293,333
Total Operating Revenues	15,600,856	2,760,459	18,342,300	1,714,905	8,797	169	38,427,486
Operating Expenses							
Salaries and Benefits	7,179,969	1,598,732	11,867,143	1,112,274	912,749	-	22,670,867
Contractual Services, Materials, Supplies and Other	7,688,093	1,842,773	10,183,139	694,000	763,531	-	21,171,536
Depreciation and Amortization	3,357,512	1,350,274	2,845,685	405,073	777,272	-	8,735,816
Total Operating Expenses	18,225,574	4,791,779	24,895,967	2,211,347	2,453,552	-	52,578,219
Operating Loss	(2,624,718)	(2,031,320)	(6,553,667)	(496,442)	(2,444,755)	169	(14,150,733)
Nonoperating Revenues (Expenses)							
Audubon Nature Institute Grants for Capital Projects and Education Programs	1,549,194	1,031,465	653,336	-	967,352	-	4,201,347
Dedicated Tax Revenues	7,567,090	234,902	835,528	-	-	-	8,637,520
Intergovernmental Grants for Capital Projects	683,777	-	1,135,046	-	460,391	-	2,279,214
Interest Income	466,025	-	854,378	-	65,750	-	1,386,153
Interest Expense	(2,111,634)	-	(126,059)	(21,120)	-	-	(2,258,813)
Grant Expenses	(109,536)	-	(111,790)	-	(210,796)	-	(432,122)
Amortization - Debt Costs	(91,294)	-	(1,000)	-	-	-	(92,294)
Total Nonoperating Revenues, Net	7,953,622	1,266,367	3,239,439	(21,120)	1,282,697	-	13,721,005
Change in Net Position	5,328,904	(764,953)	(3,314,228)	(517,562)	(1,162,058)	169	(429,728)
Net Position, Beginning of Year	8,377,596	21,208,636	35,248,921	8,004,592	12,165,916	(377,356)	84,628,305
Net Position, End of Year	\$ 13,706,500	\$ 20,443,683	\$ 31,934,693	\$ 7,487,030	\$ 11,003,858	\$ (377,187)	\$ 84,198,577

See independent auditor's report.

AUDUBON COMMISSION
(A Discretely Presented Component Unit of the City of New Orleans, Louisiana)

Additional Information
Combining Schedule of Revenues, Expenses and Changes in Net Position
For the Year Ended December 31, 2013

	Aquarium and Riverfront Park	Insectarium	Zoo and Park	Golf Course	Species Survival Center/ Research Center	Louisiana Nature Center	Total
Operating Revenues							
Charges for Services	\$ 16,726,811	\$ 2,444,117	\$ 17,865,480	\$ 1,791,483	\$ -	\$ -	\$ 38,827,891
Other Revenues	552,745	41,133	459,072	837	10,250	-	1,064,037
Total Operating Revenues	17,279,556	2,485,250	18,324,552	1,792,320	10,250	-	39,891,928
Operating Expenses							
Salaries and Benefits	8,189,593	1,716,645	12,690,914	1,177,914	1,048,671	-	24,823,737
Contractual Services, Materials, Supplies and Other	8,189,606	1,862,266	10,629,914	741,067	915,034	-	22,337,887
Depreciation and Amortization	3,524,332	1,339,282	2,904,444	453,592	747,793	-	8,969,443
Total Operating Expenses	19,903,531	4,918,193	26,225,272	2,372,573	2,711,498	-	56,131,067
Operating Loss	(2,623,975)	(2,432,943)	(7,900,720)	(580,253)	(2,701,248)	-	(16,239,139)
Nonoperating Revenues (Expenses)							
Audubon Nature Institute Grants for Capital Projects and Education Programs	1,456,357	447,143	1,494,797	-	1,190,021	-	4,588,318
Dedicated Tax Revenues	7,783,564	600,000	897,749	-	-	-	9,281,313
Intergovernmental Grants	2,540,234	-	4,063,472	-	81,126	-	6,684,832
Endowment Distributions from Audubon Nature Institute Foundation	719,357	-	259,228	-	420,028	-	1,398,613
Other Revenue	556,941	-	428,900	-	133,271	-	1,119,112
Interest Income	1,287	-	-	-	-	-	1,287
Interest Expense	(1,744,784)	-	(122,757)	(29,061)	-	-	(1,896,602)
Grant Expenses	(393,185)	-	(432,624)	-	(185,221)	-	(1,011,030)
Amortization - Debt Costs	(20,803)	-	(1,000)	-	-	-	(21,803)
Total Nonoperating Revenues, Net	10,898,968	1,047,143	6,587,765	(29,061)	1,639,225	-	20,144,040
Change in Net Position	8,274,993	(1,385,800)	(1,312,955)	(609,314)	(1,062,023)	-	3,904,901
Net Position, Beginning of Year (Restated)	13,472,253	20,443,683	31,934,693	7,487,030	11,003,858	(377,187)	83,964,330
Net Position, End of Year	\$ 21,747,246	\$ 19,057,883	\$ 30,621,738	\$ 6,877,716	\$ 9,941,835	\$ (377,187)	\$ 87,869,231

AUDUBON COMMISSION
Other Supplementary Information
Combining Schedule of Revenues, Expenses and Changes in Net Position
For the Year Ended December 31, 2014

	Aquarium and Riverfront Park	Insectarium	Zoo and Park	Golf Course	Species Survival Center/ Research Center	Louisiana Nature Center	Total
Operating Revenues							
Charges for Services	\$ 16,305,702	\$ 2,433,886	\$ 18,371,589	\$ 1,691,577	\$ -	\$ -	\$ 38,802,754
Other Revenues	583,023	113,600	446,724	-	14,838	-	1,158,185
Total Operating Revenues	16,888,725	2,547,486	18,818,313	1,691,577	14,838	-	39,960,939
Operating Expenses							
Salaries and Benefits	7,910,097	1,484,289	13,096,719	1,180,514	954,507	-	24,626,126
Contractual Services, Materials, Supplies and Other	8,133,894	1,758,549	10,663,558	817,669	908,788	-	22,282,458
Depreciation and Amortization	3,554,101	1,333,416	2,945,232	456,349	742,801	-	9,031,899
Total Operating Expenses	19,598,092	4,576,254	26,705,509	2,454,532	2,606,096	-	55,940,483
Operating Loss	(2,709,367)	(2,028,768)	(7,887,196)	(762,955)	(2,591,258)	-	(15,979,544)
Nonoperating Revenues (Expenses)							
Grants for Capital Projects, Education and Operating Support from Audubon Nature Institute	1,743,440	126,678	1,068,561	-	977,374	-	3,916,053
Dedicated Tax Revenues	8,023,552	624,311	926,047	-	-	-	9,573,910
Intergovernmental Grants	1,666,457	-	7,565,564	-	120,370	-	9,352,391
Contributions to Support Facilities managed by Audubon Nature Institute	1,274,847	-	1,796,552	-	1,354,681	-	4,426,080
Other Revenue	1,543,013	-	1,022,323	-	-	556,664	3,122,000
Interest Expense	(1,479,517)	-	(84,376)	(19,333)	-	-	(1,583,226)
Grant Expenses	(728,843)	(3,706)	(372,767)	-	(214,304)	-	(1,319,620)
Amortization - Debt Costs	(13,507)	-	(1,000)	-	-	-	(14,507)
Total Nonoperating Revenues, Net	12,029,442	747,283	11,920,904	(19,333)	2,238,121	556,664	27,473,081
Change in Net Position	9,320,075	(1,281,485)	4,033,708	(782,288)	(353,137)	556,664	11,493,537
Net Position, Beginning of Year	21,747,246	19,057,883	30,621,738	6,877,716	9,941,835	(377,187)	87,869,231
Net Position, End of Year	\$ 31,067,321	\$ 17,776,398	\$ 34,655,446	\$ 6,095,428	\$ 9,588,698	\$ 179,477	\$ 99,362,768