



AUXILIARY STATEMENTS

STATEMENT OF NET ASSETS
AS OF JUNE 30, 2009

	Total	Newspaper	Bookstore	Union	Athletics
Assets:					
Cash and investments	\$ 3,116,175	\$ 95,068	\$ 2,400,173	\$ 568,786	\$ 52,148
Inventories	296,695	-	296,695	-	-
Accounts receivable	181,215	2,870	-	63,609	114,736
Total assets	3,594,085	97,938	2,696,868	632,395	166,884
Liabilities:					
Accounts payable	66,100	-	11,983	7,366	46,751
Deferred revenue	239,372	3,799	-	83,592	151,981
Total liabilities	305,472	3,799	11,983	90,958	198,732
Net assets	\$ 3,288,613	\$ 94,139	\$ 2,684,885	\$ 541,437	\$ (31,848)

ANALYSIS OF CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2009

	Total	Newspaper	Bookstore	Union	Athletics
Fund balances:					
Operating fund balance -					
Balance at July 1	\$ 3,266,168	\$ 71,636	\$ 2,383,498	\$ 767,382	\$ 43,652
Revenues over/(under) expenditures	303,459	7,805	298,787	80,247	(83,380)
Net transfers to plant fund	(471,689)	-	-	(471,689)	-
Total operating fund balance	3,097,938	79,441	2,682,285	375,940	(39,728)
Equipment renewals and replacements -					
Balance at July 1	187,070	14,698	2,600	165,496	4,276
Depreciation charges transferred	3,604	-	-	-	3,604
Equipment purchases	1	-	-	1	-
Total equipment renewals and replacements	190,675	14,698	2,600	165,497	7,880
Total fund balances	\$ 3,288,613	\$ 94,139	\$ 2,684,885	\$ 541,437	\$ (31,848)



AUXILIARY STATEMENTS
 ANALYSIS OF REVENUES AND EXPENDITURES
 FOR THE YEAR ENDED JUNE 30, 2009

	Total	Newspaper	Bookstore	Union	Athletics
Operating revenues:					
Sales and services	\$ 1,755,451	\$ 21	\$ 1,690,903	\$ 34,196	\$ 30,331
Fee allocations	530,515	8,149	-	181,456	340,910
Total operating revenues	<u>2,285,966</u>	<u>8,170</u>	<u>1,690,903</u>	<u>215,652</u>	<u>371,241</u>
Less cost of goods sold	1,175,916	-	1,166,734	-	9,182
Net operating revenues	<u>1,110,050</u>	<u>8,170</u>	<u>524,169</u>	<u>215,652</u>	<u>362,059</u>
Operating expenditures:					
Salaries and wages	221,456	-	95,473	21,052	104,931
Student labor	32,080	2,699	10,471	18,910	-
Related benefits	22,060	-	17,955	4,105	-
Utilities	15,563	-	8,174	7,389	-
Travel	157,450	-	459	976	156,015
Depreciation	3,604	-	-	-	3,604
Debt service	132,362	-	132,362	-	-
Supplies and expenses	327,342	685	38,378	105,830	182,449
Total operating expenditures	<u>911,917</u>	<u>3,384</u>	<u>303,272</u>	<u>158,262</u>	<u>446,999</u>
Operating income/(loss)	<u>198,133</u>	<u>4,786</u>	<u>220,897</u>	<u>57,390</u>	<u>(84,940)</u>
Other revenues:					
Interest on investments	105,326	3,019	77,890	22,857	1,560
Net income/(loss)	<u>\$ 303,459</u>	<u>\$ 7,805</u>	<u>\$ 298,787</u>	<u>\$ 80,247</u>	<u>\$ (83,380)</u>