



AUXILIARY STATEMENTS

STATEMENT OF NET ASSETS  
AS OF JUNE 30, 2017

	Total	Campus Housing	Union	Bookstore	Sauce Piquante	Student Newspaper	Golf Course	Duplicating & Copy Service	Parking, Street & Safety	Campus Card Operations	Child Care Center	Athletics	Museum
<b>Assets:</b>													
Cash and investments	\$ 2,156,358	\$ (237,304)	\$ 536,348	\$ 1,072,520	\$ 61,906	\$ 79,512	\$ 101,359	\$ 168,081	\$ 413,206	\$ 32,773	\$ 7,886	\$ (87,232)	\$ 7,303
Accounts receivable	292,823	277,286	-	-	-	-	800	197	1,727	-	1,005	11,808	-
Inventories	130	-	-	-	-	-	130	-	-	-	-	-	-
Total assets	<u>2,449,311</u>	<u>39,982</u>	<u>536,348</u>	<u>1,072,520</u>	<u>61,906</u>	<u>79,512</u>	<u>102,289</u>	<u>168,278</u>	<u>414,933</u>	<u>32,773</u>	<u>8,891</u>	<u>(75,424)</u>	<u>7,303</u>
<b>Liabilities:</b>													
Accounts payable	97,852	-	1,160	-	-	-	1,505	145	-	-	262	94,780	-
Deposits held for others	37,718	-	1,615	-	-	-	-	-	-	36,103	-	-	-
Deferred revenue	560,386	-	190,185	-	4,908	1,841	-	-	36,375	-	18,405	308,672	-
Total liabilities	<u>695,956</u>	<u>-</u>	<u>192,960</u>	<u>-</u>	<u>4,908</u>	<u>1,841</u>	<u>1,505</u>	<u>145</u>	<u>36,375</u>	<u>36,103</u>	<u>18,667</u>	<u>403,452</u>	<u>-</u>
Net assets	<u>\$ 1,753,355</u>	<u>\$ 39,982</u>	<u>\$ 343,388</u>	<u>\$ 1,072,520</u>	<u>\$ 56,998</u>	<u>\$ 77,671</u>	<u>\$ 100,784</u>	<u>\$ 168,133</u>	<u>\$ 378,558</u>	<u>\$ (3,330)</u>	<u>\$ (9,776)</u>	<u>\$ (478,876)</u>	<u>\$ 7,303</u>

ANALYSIS OF CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED JUNE 30, 2017

	Total	Campus Housing	Union	Bookstore	Sauce Piquante	Student Newspaper	Golf Course	Duplicating & Copy Service	Parking, Street & Safety	Campus Card Operations	Child Care Center	Athletics	Museum
<b>Fund balances:</b>													
<b>Operating fund balance -</b>													
Balance at July 1	\$ 1,504,368	\$ (8,491)	\$ 105,926	\$ 832,478	\$ 42,395	\$ 78,718	\$ 133,728	\$ 152,750	\$ 300,860	\$ (13,545)	\$ 186	\$ (331,391)	\$ 210,754
Revenues over/(under) expenditures	(161,637)	48,473	130,868	154,254	11,264	(7,813)	(48,268)	(19,789)	77,698	1,458	(4,077)	(302,254)	(203,451)
Net transfers to plant fund	(8,513)	-	-	-	-	-	-	-	-	-	(8,513)	-	-
Net transfers to unrestricted fund	183,550	-	-	-	-	-	-	-	-	-	-	183,550	-
Other additions	-	-	-	-	-	-	-	-	-	-	-	-	-
Total operating fund balance	<u>1,517,768</u>	<u>39,982</u>	<u>236,794</u>	<u>986,732</u>	<u>53,659</u>	<u>70,905</u>	<u>85,460</u>	<u>132,961</u>	<u>378,558</u>	<u>(12,087)</u>	<u>(12,404)</u>	<u>(450,095)</u>	<u>7,303</u>
<b>Equipment renewals and replacements -</b>													
Balance at July 1	213,516	-	92,204	85,788	3,339	6,766	13,854	28,961	-	8,757	2,628	(28,781)	-
Depreciation charges transferred	22,071	-	14,390	-	-	-	1,470	6,211	-	-	-	-	-
Equipment purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Total equipment renewals and replacements	<u>235,587</u>	<u>-</u>	<u>106,594</u>	<u>85,788</u>	<u>3,339</u>	<u>6,766</u>	<u>15,324</u>	<u>35,172</u>	<u>-</u>	<u>8,757</u>	<u>2,628</u>	<u>(28,781)</u>	<u>-</u>
Total fund balances	<u>\$ 1,753,355</u>	<u>\$ 39,982</u>	<u>\$ 343,388</u>	<u>\$ 1,072,520</u>	<u>\$ 56,998</u>	<u>\$ 77,671</u>	<u>\$ 100,784</u>	<u>\$ 168,133</u>	<u>\$ 378,558</u>	<u>\$ (3,330)</u>	<u>\$ (9,776)</u>	<u>\$ (478,876)</u>	<u>\$ 7,303</u>

	Total	Campus Housing	Union	Bookstore	Sauce Piquante	Student Newspaper	Golf Course	Duplicating & Copy Service	Parking, Street & Safety	Campus Card Operations	Child Care Center	Athletics	Museum
<b>Operating revenues:</b>													
Sales and services	\$ 909,989	\$ 159,431	\$ 82,580	\$ 153,145	\$ -	\$ -	\$ 50,464	\$ 126,597	\$ -	\$ 11,205	\$ 107,080	\$ 69,487	\$ 150,000
Fee allocations	1,267,515	-	415,838	-	10,730	4,015	-	-	81,674	-	40,238	715,020	-
Total operating revenues	2,177,504	159,431	498,418	153,145	10,730	4,015	50,464	126,597	81,674	11,205	147,318	784,507	150,000
<b>Less cost of goods sold</b>													
Less cost of goods sold	1,337	-	-	-	-	-	1,337	-	-	-	-	-	-
Net operating revenues	2,176,167	159,431	498,418	153,145	10,730	4,015	49,127	126,597	81,674	11,205	147,318	784,507	150,000
<b>Operating expenditures:</b>													
Salaries and wages	1,169,778	88,994	-	7,307	-	3,128	66,211	56,462	-	-	127,957	571,086	248,633
Related benefits	123,067	12,756	-	-	-	-	-	-	-	-	1,520	4,908	103,883
Travel	156,741	-	-	-	-	-	-	-	-	-	268	156,473	-
Supplies and expenses	611,847	9,208	105,054	717	-	10,173	31,788	85,842	8,033	10,470	21,650	326,833	2,079
Utilities	42	-	-	-	-	-	-	-	-	-	-	42	-
Debt service	281,959	-	253,983	-	-	-	-	-	-	-	-	27,976	-
Depreciation	22,071	-	14,390	-	-	-	1,470	6,211	-	-	-	-	-
Total operating expenditures	2,365,505	110,958	373,427	8,024	-	13,301	99,469	148,515	8,033	10,470	151,395	1,087,318	354,595
Operating income/(loss)	(189,338)	48,473	124,991	145,121	10,730	(9,286)	(50,342)	(21,918)	73,641	735	(4,077)	(302,811)	(204,595)
<b>Other revenues:</b>													
Interest on investments	27,701	-	5,877	9,133	534	1,473	2,074	2,129	4,057	723	-	557	1,144
Net income/(loss)	<u>\$ (161,637)</u>	<u>\$ 48,473</u>	<u>\$ 130,868</u>	<u>\$ 154,254</u>	<u>\$ 11,264</u>	<u>\$ (7,813)</u>	<u>\$ (48,268)</u>	<u>\$ (19,789)</u>	<u>\$ 77,698</u>	<u>\$ 1,458</u>	<u>\$ (4,077)</u>	<u>\$ (302,254)</u>	<u>\$ (203,451)</u>