



UNIVERSITY AUXILIARY SERVICES

STATEMENT OF NET ASSETS  
AS OF JUNE 30, 2009

Assets:	
Cash and investments	\$ 565,445
Accounts receivable	205,914
Total assets	<u>771,359</u>
Liabilities:	
Accounts payable	41,410
Deposits held for others	369,906
Total liabilities	<u>411,316</u>
Net assets	<u>\$ 360,043</u>

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

Fund balances:	
Operating fund balance -	
Balance at July 1	\$ 917,423
Revenues over/(under) expenditures	483,202
Other additions	1,268,845
Net transfers to plant fund	(2,589,246)
Total operating fund balance	<u>80,224</u>
Equipment renewals and replacements -	
Balance at July 1	856,296
Depreciation charges transferred	23,523
Net transfers to plant fund	(600,000)
Total equipment renewals and replacements	<u>279,819</u>
Total fund balances	<u>\$ 360,043</u>



UNIVERSITY AUXILIARY SERVICES

ANAYLSIS OF REVENUES AND EXPENDITURES  
FOR THE YEAR ENDED JUNE 30, 2009

	Administration	Vending	Dining	Tiger Card	Bookstore	Concessions	Total
Operating revenues:							
Commissions	\$ 4,800	\$ 458,412	\$ 338,896	\$ -	\$ 140,833	\$ 25,000	\$ 967,941
Lease revenues	178,118	-	-	-	-	-	178,118
Sales and services	51,476	133,157	(3,761)	340,998	38,970	-	560,840
Student meal plan receipts	-	-	173,786	-	-	-	173,786
Total operating revenues	<u>234,394</u>	<u>591,569</u>	<u>508,921</u>	<u>340,998</u>	<u>179,803</u>	<u>25,000</u>	<u>1,880,685</u>
Operating expenditures:							
Salaries	517,874	5,300	-	45,833	7,948	5,299	582,254
Wages	23,670	-	(3,975)	34,552	(3,465)	-	50,782
Related benefits	156,132	1,590	6,468	14,152	5,849	1,590	185,781
Administrative charge	52,494	-	-	-	-	-	52,494
Supplies and expenses	330,247	65,690	1,642	77,111	(4,539)	-	470,151
Utilities	-	18,049	119,802	-	23,642	-	161,493
Depreciation	10,120	-	-	13,403	-	-	23,523
Management allocation	(1,036,010)	163,581	327,161	218,107	327,161	-	-
Total operating expenditures	<u>54,527</u>	<u>254,210</u>	<u>451,098</u>	<u>403,158</u>	<u>356,596</u>	<u>6,889</u>	<u>1,526,478</u>
Operating income (loss)	<u>179,867</u>	<u>337,359</u>	<u>57,823</u>	<u>(62,160)</u>	<u>(176,793)</u>	<u>18,111</u>	<u>354,207</u>
Other revenues:							
Interest on investments	128,995	-	-	-	-	-	128,995
Net income (loss)	<u>\$ 308,862</u>	<u>\$ 337,359</u>	<u>\$ 57,823</u>	<u>\$ (62,160)</u>	<u>\$ (176,793)</u>	<u>\$ 18,111</u>	<u>\$ 483,202</u>