



AUXILIARY STATEMENTS

STATEMENT OF NET ASSETS  
AS OF JUNE 30, 2012

	Total	Newspaper	Bookstore	Union	Athletics
<b>Assets:</b>					
Cash and investments	\$ 3,105,123	\$ 116,484	\$ 2,574,845	\$ 591,925	\$ (178,131)
Inventories	350,251	-	348,685	-	1,566
Accounts receivable	1,015,163	7,139	503,779	157,189	347,056
<b>Total assets</b>	<b>4,470,537</b>	<b>123,623</b>	<b>3,427,309</b>	<b>749,114</b>	<b>170,491</b>
<b>Liabilities:</b>					
Accounts payable	10,820	-	317	3,646	6,857
Deferred revenue	308,247	3,894	-	85,665	218,688
<b>Total liabilities</b>	<b>319,067</b>	<b>3,894</b>	<b>317</b>	<b>89,311</b>	<b>225,545</b>
<b>Net assets</b>	<b>\$ 4,151,470</b>	<b>\$ 119,729</b>	<b>\$ 3,426,992</b>	<b>\$ 659,803</b>	<b>\$ (55,054)</b>

ANALYSIS OF CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED JUNE 30, 2012

	Total	Newspaper	Bookstore	Union	Athletics
<b>Fund balances:</b>					
<b>Operating fund balance -</b>					
Balance at July 1	\$ 3,723,104	\$ 98,581	\$ 3,155,500	\$ 487,907	\$ (18,884)
Revenues over/(under) expenditures	393,619	6,450	393,836	48,195	(54,862)
Transfers to plant fund	(162,580)	-	(124,944)	(37,636)	-
<b>Total operating fund balance</b>	<b>3,954,143</b>	<b>105,031</b>	<b>3,424,392</b>	<b>498,466</b>	<b>(73,746)</b>
<b>Equipment renewals and replacements -</b>					
Balance at July 1	193,203	14,698	2,600	160,817	15,088
Depreciation charges transferred	4,124	-	-	520	3,604
<b>Total equipment renewals and replacements</b>	<b>197,327</b>	<b>14,698</b>	<b>2,600</b>	<b>161,337</b>	<b>18,692</b>
<b>Total fund balances</b>	<b>\$ 4,151,470</b>	<b>\$ 119,729</b>	<b>\$ 3,426,992</b>	<b>\$ 659,803</b>	<b>\$ (55,054)</b>



## AUXILIARY STATEMENTS

### ANALYSIS OF REVENUES AND EXPENDITURES FOR THE YEAR ENDED JUNE 30, 2012

	Total	Newspaper	Bookstore	Union	Athletics
<b>Operating revenues:</b>					
Sales and services	\$ 1,819,484	\$ -	\$ 1,744,987	\$ 22,836	\$ 51,661
Fee allocations	540,156	8,335	-	184,530	347,291
Total operating revenues	2,359,640	8,335	1,744,987	207,366	398,952
<b>Less cost of goods sold</b>					
	1,105,270	-	1,096,425	-	8,845
Net operating revenues	1,254,370	8,335	648,562	207,366	390,107
<b>Operating expenditures:</b>					
Salaries and wages	255,220	-	96,558	21,257	137,405
Student labor	31,079	4,303	9,372	17,404	-
Related benefits	26,953	-	18,492	4,145	4,316
Utilities	10,798	-	5,671	5,127	-
Travel	188,690	-	333	29,465	158,892
Depreciation	4,124	-	-	520	3,604
Debt service	133,521	-	133,521	-	-
Supplies and expenses	286,586	97	48,761	96,976	140,752
Total operating expenditures	936,971	4,400	312,708	174,894	444,969
Operating income/(loss)	317,399	3,935	335,854	32,472	(54,862)
<b>Other revenues:</b>					
Interest on investments	76,220	2,515	57,982	15,723	-
Net income/(loss)	\$ 393,619	\$ 6,450	\$ 393,836	\$ 48,195	\$ (54,862)