



AUXILIARY STATEMENTS

STATEMENT OF NET ASSETS
AS OF JUNE 30, 2013

	Total	Newspaper	Bookstore	Union	Athletics
Assets:					
Cash and investments	\$ 2,175,132	\$ 112,248	\$ 1,674,169	\$ 477,550	\$ (88,835)
Inventories	267,866	-	266,947	-	919
Accounts receivable	282,367	3,176	36,476	64,680	178,035
Total assets	<u>2,725,365</u>	<u>115,424</u>	<u>1,977,592</u>	<u>542,230</u>	<u>90,119</u>
Liabilities:					
Accounts payable	(16,518)	-	(18,481)	463	1,500
Deferred revenue	301,428	3,685	-	80,973	216,770
Total liabilities	<u>284,910</u>	<u>3,685</u>	<u>(18,481)</u>	<u>81,436</u>	<u>218,270</u>
Net assets	<u>\$ 2,440,455</u>	<u>\$ 111,739</u>	<u>\$ 1,996,073</u>	<u>\$ 460,794</u>	<u>\$ (128,151)</u>

ANALYSIS OF CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2013

	Total	Newspaper	Bookstore	Union	Athletics
Fund balances:					
Operating fund balance -					
Balance at July 1	\$ 3,954,143	\$ 105,031	\$ 3,424,392	\$ 498,466	\$ (73,746)
Revenues over/(under) expenditures	80,267	(7,990)	170,469	(3,305)	(78,907)
Transfers to unrestricted fund	(1,601,388)	-	(1,601,388)	-	-
Transfers to plant fund	(183,000)	-	-	(183,000)	-
Total operating fund balance	<u>2,250,022</u>	<u>97,041</u>	<u>1,993,473</u>	<u>312,161</u>	<u>(152,653)</u>
Equipment renewals and replacements -					
Balance at July 1	197,327	14,698	2,600	161,337	18,692
Depreciation charges transferred	6,330	-	-	520	5,810
Equipment purchases	(13,224)	-	-	(13,224)	-
Total equipment renewals and replacements	<u>190,433</u>	<u>14,698</u>	<u>2,600</u>	<u>148,633</u>	<u>24,502</u>
Total fund balances	<u>\$ 2,440,455</u>	<u>\$ 111,739</u>	<u>\$ 1,996,073</u>	<u>\$ 460,794</u>	<u>\$ (128,151)</u>



AUXILIARY STATEMENTS

ANALYSIS OF REVENUES AND EXPENDITURES FOR THE YEAR ENDED JUNE 30, 2013

	Total	Newspaper	Bookstore	Union	Athletics
Operating revenues:					
Sales and services	\$ 1,769,805	\$ -	\$ 1,705,370	\$ 21,596	\$ 42,839
Fee allocations	689,634	8,060	-	180,261	501,313
Total operating revenues	2,459,439	8,060	1,705,370	201,857	544,152
Less cost of goods sold					
	1,300,151	-	1,292,327	-	7,824
Net operating revenues	1,159,288	8,060	413,043	201,857	536,328
Operating expenditures:					
Salaries and wages	311,162	-	92,805	20,832	197,525
Student labor	36,973	8,135	10,404	18,434	-
Related benefits	111,325	-	38,217	9,195	63,913
Utilities	11,950	-	6,276	5,674	-
Travel	214,613	-	480	92,387	121,746
Depreciation	6,330	-	-	520	5,810
Debt service	134,980	-	134,980	-	-
Supplies and expenses	351,061	11,412	39,581	73,827	226,241
Total operating expenditures	1,178,394	19,547	322,743	220,869	615,235
Operating income/(loss)	(19,106)	(11,487)	90,300	(19,012)	(78,907)
Other revenues:					
Interest on investments	99,373	3,497	80,169	15,707	-
Net income/(loss)	\$ 80,267	\$ (7,990)	\$ 170,469	\$ (3,305)	\$ (78,907)