



AUXILIARY STATEMENTS

STATEMENT OF NET ASSETS
AS OF JUNE 30, 2022

| | Total | Student Media | Bookstore | Union | Athletics | Housing |
|--------------------------|-------------------|------------------|-------------------|-------------------|---------------------|-------------------|
| Assets: | | | | | | |
| Cash and investments | \$ (698,563) | \$ 75,943 | \$ (314,339) | \$ 575,404 | \$ (777,674) | \$ (257,897) |
| Inventories | 247,705 | - | 247,705 | - | - | - |
| Accounts receivable | 2,102,859 | 5,630 | 280,194 | 118,225 | 509,604 | 1,189,206 |
| Total assets | 1,652,001 | 81,573 | 213,560 | 693,629 | (268,070) | 931,309 |
| Liabilities: | | | | | | |
| Accounts payable | 71,641 | - | (18,900) | 457 | 79,902 | 10,182 |
| Deferred revenue | 962,658 | 3,691 | - | 81,205 | 441,207 | 436,555 |
| Total liabilities | 1,034,299 | 3,691 | (18,900) | 81,662 | 521,109 | 446,737 |
| Net assets | \$ 617,702 | \$ 77,882 | \$ 232,460 | \$ 611,967 | \$ (789,179) | \$ 484,572 |

ANALYSIS OF CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2022

| | Total | Student Media | Bookstore | Union | Athletics | Housing |
|--|-------------------|------------------|-------------------|-------------------|---------------------|-------------------|
| Fund balances: | | | | | | |
| Operating fund balance - | | | | | | |
| Balance at July 1 | \$ 585,995 | \$ 64,616 | \$ 301,489 | \$ 400,889 | \$ (657,062) | \$ 476,063 |
| Revenues over/(under) expenditures | (132,344) | 7,725 | (71,629) | 101,493 | (178,442) | 8,509 |
| Transfers to unrestricted fund | (37,503) | - | - | (37,503) | - | - |
| Transfers to restricted fund | - | - | - | - | - | - |
| Transfers to plant fund | - | - | - | - | - | - |
| Total operating fund balance | 416,148 | 72,341 | 229,860 | 464,879 | (835,504) | 484,572 |
| Equipment renewals and replacements - | | | | | | |
| Balance at July 1 | 196,422 | 5,541 | 2,600 | 145,792 | 42,489 | - |
| Depreciation charges transferred | 5,132 | - | - | 1,296 | 3,836 | - |
| Total equipment renewals and replacements | 201,554 | 5,541 | 2,600 | 147,088 | 46,325 | - |
| Total fund balances | \$ 617,702 | \$ 77,882 | \$ 232,460 | \$ 611,967 | \$ (789,179) | \$ 484,572 |



AUXILIARY STATEMENTS

ANALYSIS OF REVENUES AND EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 2022

| | Total | Student Media | Bookstore | Union | Athletics | Housing |
|--------------------------------|--------------|---------------|--------------|------------|--------------|--------------|
| Operating revenues: | | | | | | |
| Sales and services | \$ 2,537,336 | \$ - | \$ 1,299,119 | \$ 62,908 | \$ 31,253 | \$ 1,144,056 |
| Fee allocations | 1,071,211 | 7,479 | - | 164,538 | 899,194 | - |
| Total operating revenues | 3,608,547 | 7,479 | 1,299,119 | 227,446 | 930,447 | 1,144,056 |
| Less cost of goods sold | | | | | | |
| | 1,148,712 | - | 1,148,712 | - | - | - |
| Net operating revenues | 2,459,835 | 7,479 | 150,407 | 227,446 | 930,447 | 1,144,056 |
| Operating expenditures: | | | | | | |
| Salaries and wages | 634,605 | 718 | 102,719 | 8,288 | 395,626 | 127,254 |
| Related benefits | 267,323 | - | 38,220 | - | 177,690 | 51,413 |
| Utilities | 181,086 | - | 8,931 | 39,178 | 7,543 | 125,434 |
| Travel | 274,715 | - | - | - | 264,803 | 9,912 |
| Depreciation | 5,132 | - | - | 1,296 | 3,836 | - |
| Supplies and expenses | 1,238,152 | - | 72,166 | 85,061 | 259,391 | 821,534 |
| Total operating expenditures | 2,601,013 | 718 | 222,036 | 133,823 | 1,108,889 | 1,135,547 |
| Operating income/(loss) | (141,178) | 6,761 | (71,629) | 93,623 | (178,442) | 8,509 |
| Other revenues: | | | | | | |
| Interest on investments | 8,834 | 964 | - | 7,870 | - | - |
| Net income/(loss) | \$ (132,344) | \$ 7,725 | \$ (71,629) | \$ 101,493 | \$ (178,442) | \$ 8,509 |