



**AUXILIARY STATEMENTS**

STATEMENT OF NET ASSETS  
AS OF JUNE 30, 2023

	Total	Student Media	Bookstore	Union	Athletics	Housing
<b>Assets:</b>						
Cash and investments	\$ (1,355,453)	\$ 62,610	\$ (572,347)	\$ 443,866	\$ (901,363)	\$ (388,219)
Inventories	532,038	-	532,038	-	-	-
Accounts receivable	2,151,902	6,133	110,799	129,397	552,890	1,352,683
<b>Total assets</b>	<b>1,328,487</b>	<b>68,743</b>	<b>70,490</b>	<b>573,263</b>	<b>(348,473)</b>	<b>964,464</b>
<b>Liabilities:</b>						
Accounts payable	70,478	-	(35,038)	546	93,659	11,311
Deferred revenue	814,222	3,202	-	70,438	381,132	359,450
<b>Total liabilities</b>	<b>884,700</b>	<b>3,202</b>	<b>(35,038)</b>	<b>70,984</b>	<b>474,791</b>	<b>370,761</b>
<b>Net assets</b>	<b>\$ 443,787</b>	<b>\$ 65,541</b>	<b>\$ 105,528</b>	<b>\$ 502,279</b>	<b>\$ (823,264)</b>	<b>\$ 593,703</b>

ANALYSIS OF CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED JUNE 30, 2023

	Total	Student Media	Bookstore	Union	Athletics	Housing
<b>Fund balances:</b>						
<b>Operating fund balance -</b>						
Balance at July 1	\$ 416,148	\$ 72,341	\$ 229,860	\$ 464,879	\$ (835,504)	\$ 484,572
Revenues over/(under) expenditures	59,911	7,539	(126,165)	109,597	(40,191)	109,131
Transfers to unrestricted fund	(241,228)	(19,880)	(767)	(220,581)	-	-
Transfers to restricted fund	-	-	-	-	-	-
Transfers to plant fund	-	-	-	-	-	-
<b>Total operating fund balance</b>	<b>234,831</b>	<b>60,000</b>	<b>102,928</b>	<b>353,895</b>	<b>(875,695)</b>	<b>593,703</b>
<b>Equipment renewals and replacements -</b>						
Balance at July 1	201,554	5,541	2,600	147,088	46,325	-
Depreciation charges transferred	7,402	-	-	1,296	6,106	-
<b>Total equipment renewals and replacements</b>	<b>208,956</b>	<b>5,541</b>	<b>2,600</b>	<b>148,384</b>	<b>52,431</b>	<b>-</b>
<b>Total fund balances</b>	<b>\$ 443,787</b>	<b>\$ 65,541</b>	<b>\$ 105,528</b>	<b>\$ 502,279</b>	<b>\$ (823,264)</b>	<b>\$ 593,703</b>



**AUXILIARY STATEMENTS**

**ANALYSIS OF REVENUES AND EXPENDITURES  
FOR THE YEAR ENDED JUNE 30, 2023**

	Total	Student Media	Bookstore	Union	Athletics	Housing
<b>Operating revenues:</b>						
Sales and services	\$ 2,840,615	\$ -	\$ 1,524,885	\$ 67,091	\$ 63,560	\$ 1,185,079
Fee allocations	1,071,779	7,486	-	164,681	899,612	-
Total operating revenues	3,912,394	7,486	1,524,885	231,772	963,172	1,185,079
<b>Less cost of goods sold</b>						
	1,420,084	-	1,420,084	-	-	-
Net operating revenues	2,492,310	7,486	104,801	231,772	963,172	1,185,079
<b>Operating expenditures:</b>						
Salaries and wages	558,346	819	97,284	14,137	340,775	105,331
Related benefits	223,508	-	36,634	-	149,596	37,278
Utilities	222,035	-	13,263	58,179	11,201	139,392
Travel	245,904	-	-	6,692	238,089	1,123
Depreciation	7,402	-	-	1,296	6,106	-
Supplies and expenses	1,186,605	370	83,785	52,030	257,596	792,824
Total operating expenditures	2,443,800	1,189	230,966	132,334	1,003,363	1,075,948
Operating income/(loss)	48,510	6,297	(126,165)	99,438	(40,191)	109,131
<b>Other revenues:</b>						
Interest on investments	11,401	1,242	-	10,159	-	-
Net income/(loss)	\$ 59,911	\$ 7,539	\$ (126,165)	\$ 109,597	\$ (40,191)	\$ 109,131