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	2,725,365	115,424	1,977,592	542,230	90,119
Liabilities:					
Accounts payable	(16,518)	-	(18,481)	463	1,500
Deferred revenue	301,428	3,685	-	80,973	216,770
Total liabilities	284,910	3,685	(18,481)	81,436	218,270
Net assets	$ 2,440,455	$ 111,739	$ 1,996,073	$ 460,794	$ (128,151)

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	2,250,022	97,041	1,993,473	312,161	(152,653)
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	190,433	14,698	2,600	148,633	24,502
Total fund balances	$ 2,440,455	$ 111,739	$ 1,996,073	$ 460,794	$ (128,151)

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)