



AUXILIARY STATEMENTS

STATEMENT OF NET ASSETS  
AS OF JUNE 30, 2018

	Total	Student Media	Bookstore	Union	Athletics	Housing
<b>Assets:</b>						
Cash and investments	\$ (277,651)	\$ 65,078	\$ (134,429)	\$ 387,597	\$ (597,250)	\$ 1,353
Inventories	256,054	-	256,054	-	-	-
Accounts receivable	687,640	4,485	332,213	93,023	257,919	-
<b>Total assets</b>	<b>666,043</b>	<b>69,563</b>	<b>453,838</b>	<b>480,620</b>	<b>(339,331)</b>	<b>1,353</b>
<b>Liabilities:</b>						
Accounts payable	(66,259)	-	(40,173)	(27,717)	278	1,353
Deferred revenue	323,927	4,067	-	89,474	230,386	-
<b>Total liabilities</b>	<b>257,668</b>	<b>4,067</b>	<b>(40,173)</b>	<b>61,757</b>	<b>230,664</b>	<b>1,353</b>
<b>Net assets</b>	<b>\$ 408,375</b>	<b>\$ 65,496</b>	<b>\$ 494,011</b>	<b>\$ 418,863</b>	<b>\$ (569,995)</b>	<b>\$ -</b>

ANALYSIS OF CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED JUNE 30, 2018

	Total	Student Media	Bookstore	Union	Athletics	Housing
<b>Fund balances:</b>						
<b>Operating fund balance -</b>						
Balance at July 1	\$ 725,112	\$ 70,644	\$ 889,039	\$ 254,979	\$ (489,550)	\$ -
Revenues over/(under) expenditures	(83,485)	(8,942)	65,794	(22,466)	(117,871)	-
Transfers to unrestricted fund	(463,422)	-	(463,422)	-	-	-
Transfers to plant fund	45,140	-	-	45,140	-	-
<b>Total operating fund balance</b>	<b>223,345</b>	<b>61,702</b>	<b>491,411</b>	<b>277,653</b>	<b>(607,421)</b>	<b>-</b>
<b>Equipment renewals and replacements -</b>						
Balance at July 1	180,191	2,046	2,600	139,221	36,324	-
Depreciation charges transferred	4,839	1,748	-	1,989	1,102	-
Equipment purchases	-	-	-	-	-	-
<b>Total equipment renewals and replacements</b>	<b>185,030</b>	<b>3,794</b>	<b>2,600</b>	<b>141,210</b>	<b>37,426</b>	<b>-</b>
<b>Total fund balances</b>	<b>\$ 408,375</b>	<b>\$ 65,496</b>	<b>\$ 494,011</b>	<b>\$ 418,863</b>	<b>\$ (569,995)</b>	<b>\$ -</b>

	Total	Student Media	Bookstore	Union	Athletics	Housing
<b>Operating revenues:</b>						
Sales and services	\$ 1,595,697	\$ -	\$ 1,543,722	\$ 18,244	\$ 33,731	\$ -
Fee allocations	629,321	7,554	-	168,571	453,196	-
Total operating revenues	2,225,018	7,554	1,543,722	186,815	486,927	-
<b>Less cost of goods sold</b>						
Less cost of goods sold	1,147,114	-	1,147,114	-	-	-
Net operating revenues	1,077,904	7,554	396,608	186,815	486,927	-
<b>Operating expenditures:</b>						
Salaries and wages	355,873	7,127	110,256	52,284	186,206	-
Related benefits	83,514	-	49,221	8,957	25,336	-
Utilities	38,882	-	6,339	27,808	4,735	-
Travel	191,746	-	328	3,309	188,109	-
Depreciation	4,839	1,748	-	1,989	1,102	-
Debt service	120,080	-	120,080	-	-	-
Supplies and expenses	379,971	9,017	48,517	123,127	199,310	-
Total operating expenditures	1,174,905	17,892	334,741	217,474	604,798	-

Operating income 1,077,904 (1,174,905) (1,174,905) (1,174,905) (1,174,905) (1,174,905) (1,174,905)