# Auxiliary Statements

## Statement of Net Assets

**As of June 30, 2010**

### Assets:

<table>
<thead>
<tr>
<th></th>
<th>Total</th>
<th>Campus Housing</th>
<th>Union</th>
<th>Bookstore</th>
<th>Sauce Piquante</th>
<th>Student Newspaper</th>
<th>Golf Course</th>
<th>Duplicating &amp; Copy Service</th>
<th>Parking, Card &amp; Copy Street &amp; Safety</th>
<th>Campus Care</th>
<th>Child Care</th>
<th>Athletics</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash and investments</td>
<td>$1,397,218</td>
<td>$474,924</td>
<td>$646,555</td>
<td>$72,594</td>
<td>$122,398</td>
<td>$177,295</td>
<td>$132,603</td>
<td>$122,016</td>
<td>$20,785</td>
<td>$89,183</td>
<td>$(86,067)</td>
<td></td>
</tr>
<tr>
<td>Accounts receivable</td>
<td>369,662</td>
<td>368,484</td>
<td>50</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>570</td>
<td>558</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>Total assets</td>
<td>$1,766,880</td>
<td>$(6,584)</td>
<td>$646,555</td>
<td>$72,594</td>
<td>$122,398</td>
<td>$177,865</td>
<td>$133,161</td>
<td>$20,785</td>
<td>$89,183</td>
<td>$(86,067)</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Liabilities:

<table>
<thead>
<tr>
<th></th>
<th>Total</th>
<th>Campus Housing</th>
<th>Union</th>
<th>Bookstore</th>
<th>Sauce Piquante</th>
<th>Student Newspaper</th>
<th>Golf Course</th>
<th>Duplicating &amp; Copy Service</th>
<th>Parking, Card &amp; Copy Street &amp; Safety</th>
<th>Campus Care</th>
<th>Child Care</th>
<th>Athletics</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounts payable</td>
<td>3,682</td>
<td>-</td>
<td>1,693</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>1,898</td>
<td>22</td>
<td>-</td>
<td>69</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>Deposits held for others</td>
<td>15,152</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>15,152</td>
<td></td>
</tr>
<tr>
<td>Deferred revenue</td>
<td>314,386</td>
<td>-</td>
<td>183,322</td>
<td>-</td>
<td>5,164</td>
<td>1,937</td>
<td>-</td>
<td>-</td>
<td>33,435</td>
<td>-</td>
<td>19,365</td>
<td>71,163</td>
</tr>
<tr>
<td>Total liabilities</td>
<td>$333,220</td>
<td>-</td>
<td>185,015</td>
<td>-</td>
<td>5,164</td>
<td>1,937</td>
<td>1,898</td>
<td>22</td>
<td>33,435</td>
<td>15,152</td>
<td>19,434</td>
<td>71,163</td>
</tr>
</tbody>
</table>

### Net assets:

<table>
<thead>
<tr>
<th></th>
<th>Total</th>
<th>Campus Housing</th>
<th>Union</th>
<th>Bookstore</th>
<th>Sauce Piquante</th>
<th>Student Newspaper</th>
<th>Golf Course</th>
<th>Duplicating &amp; Copy Service</th>
<th>Parking, Card &amp; Copy Street &amp; Safety</th>
<th>Campus Care</th>
<th>Child Care</th>
<th>Athletics</th>
</tr>
</thead>
<tbody>
<tr>
<td>Net assets</td>
<td>$1,433,660</td>
<td>$(6,584)</td>
<td>$289,959</td>
<td>$646,555</td>
<td>$67,430</td>
<td>$120,461</td>
<td>$175,967</td>
<td>$133,139</td>
<td>$88,581</td>
<td>$5,633</td>
<td>$69,749</td>
<td>$(157,230)</td>
</tr>
</tbody>
</table>

## Analysis of Changes in Fund Balances

**For the Year Ended June 30, 2010**

### Fund balances:

<table>
<thead>
<tr>
<th></th>
<th>Total</th>
<th>Campus Housing</th>
<th>Union</th>
<th>Bookstore</th>
<th>Sauce Piquante</th>
<th>Student Newspaper</th>
<th>Golf Course</th>
<th>Duplicating &amp; Copy Service</th>
<th>Parking, Card &amp; Copy Street &amp; Safety</th>
<th>Campus Care</th>
<th>Child Care</th>
<th>Athletics</th>
</tr>
</thead>
<tbody>
<tr>
<td>Operating fund balance -</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Balance at July 1</td>
<td>$299,730</td>
<td>$(265,870)</td>
<td>$(41,355)</td>
<td>$454,422</td>
<td>$52,703</td>
<td>$108,634</td>
<td>$82,294</td>
<td>$21,581</td>
<td>$12,766</td>
<td>$(58)</td>
<td>$24,245</td>
<td>$(149,632)</td>
</tr>
<tr>
<td>Revenues over/(under) expenditures</td>
<td>725,725</td>
<td>259,286</td>
<td>263,286</td>
<td>107,745</td>
<td>11,388</td>
<td>5,061</td>
<td>71,004</td>
<td>78,474</td>
<td>75,815</td>
<td>2,333</td>
<td>90,458</td>
<td>$(199,025)</td>
</tr>
<tr>
<td>Net transfers from unrestricted fund</td>
<td>181,373</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>181,373</td>
<td></td>
</tr>
<tr>
<td>Net transfers from plant fund</td>
<td>6,409</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>181,373</td>
<td></td>
</tr>
<tr>
<td>Total operating fund balance</td>
<td>$1,213,237</td>
<td>$(6,584)</td>
<td>$221,931</td>
<td>$562,167</td>
<td>$64,091</td>
<td>$113,695</td>
<td>$153,298</td>
<td>$100,055</td>
<td>$88,581</td>
<td>2,175</td>
<td>67,121</td>
<td>$(153,293)</td>
</tr>
</tbody>
</table>

### Equipment renewals and replacements -

<table>
<thead>
<tr>
<th></th>
<th>Total</th>
<th>Campus Housing</th>
<th>Union</th>
<th>Bookstore</th>
<th>Sauce Piquante</th>
<th>Student Newspaper</th>
<th>Golf Course</th>
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<th>Parking, Card &amp; Copy Street &amp; Safety</th>
<th>Campus Care</th>
<th>Child Care</th>
<th>Athletics</th>
</tr>
</thead>
<tbody>
<tr>
<td>Balance at July 1</td>
<td>$206,576</td>
<td>-</td>
<td>63,491</td>
<td>82,988</td>
<td>3,339</td>
<td>6,766</td>
<td>20,433</td>
<td>32,040</td>
<td>-</td>
<td>808</td>
<td>2,628</td>
<td>$(5,917)</td>
</tr>
<tr>
<td>Depreciation charges transferred</td>
<td>13,847</td>
<td>-</td>
<td>4,537</td>
<td>1,400</td>
<td>-</td>
<td>2,236</td>
<td>1,044</td>
<td>-</td>
<td>2,650</td>
<td>-</td>
<td>1,980</td>
<td></td>
</tr>
<tr>
<td>Total equipment renewals and replacements</td>
<td>$220,423</td>
<td>-</td>
<td>68,028</td>
<td>84,388</td>
<td>3,339</td>
<td>6,766</td>
<td>22,669</td>
<td>33,084</td>
<td>-</td>
<td>4,458</td>
<td>2,628</td>
<td>$(3,937)</td>
</tr>
</tbody>
</table>

### Total fund balances:

<table>
<thead>
<tr>
<th></th>
<th>Total</th>
<th>Campus Housing</th>
<th>Union</th>
<th>Bookstore</th>
<th>Sauce Piquante</th>
<th>Student Newspaper</th>
<th>Golf Course</th>
<th>Duplicating &amp; Copy Service</th>
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<th>Campus Care</th>
<th>Child Care</th>
<th>Athletics</th>
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</thead>
<tbody>
<tr>
<td>Total fund balances</td>
<td>$1,433,660</td>
<td>$(6,584)</td>
<td>$289,959</td>
<td>$646,555</td>
<td>$67,430</td>
<td>$120,461</td>
<td>$175,967</td>
<td>$133,139</td>
<td>$88,581</td>
<td>$5,633</td>
<td>$69,749</td>
<td>$(157,230)</td>
</tr>
</tbody>
</table>
### Auxiliary Statements

#### Analysis of Revenues and Expenditures

**For the Year Ended June 30, 2010**

<table>
<thead>
<tr>
<th>Operating Revenues:</th>
<th>Total</th>
<th>Campus Housing</th>
<th>Union</th>
<th>Bookstore</th>
<th>Sauce Piquante</th>
<th>Student Newspaper</th>
<th>Golf Course</th>
<th>Duplicating &amp; Copy Service</th>
<th>Parking, Street &amp; Safety</th>
<th>Campus Card Operations</th>
<th>Child Care Center</th>
<th>Athletics</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sales and services</td>
<td>$1,380,436</td>
<td>$445,862</td>
<td>$304,417</td>
<td>$177,012</td>
<td>$ -</td>
<td>$75</td>
<td>$139,905</td>
<td>$163,427</td>
<td>$1,613</td>
<td>$10,000</td>
<td>$138,125</td>
<td>$-</td>
</tr>
<tr>
<td>Fee allocations</td>
<td>698,972</td>
<td>-</td>
<td>389,494</td>
<td>-</td>
<td>11,320</td>
<td>4,431</td>
<td>-</td>
<td>80,080</td>
<td>-</td>
<td>42,580</td>
<td>171,067</td>
<td>171,067</td>
</tr>
<tr>
<td>Total operating revenues</td>
<td>2,079,408</td>
<td>445,862</td>
<td>693,911</td>
<td>177,012</td>
<td>11,320</td>
<td>4,431</td>
<td>139,905</td>
<td>163,427</td>
<td>81,693</td>
<td>10,000</td>
<td>180,705</td>
<td>171,067</td>
</tr>
<tr>
<td>Less cost of goods sold</td>
<td>129,139</td>
<td>-</td>
<td>129,139</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Net operating revenues</td>
<td>1,950,269</td>
<td>445,862</td>
<td>564,772</td>
<td>177,012</td>
<td>11,320</td>
<td>4,431</td>
<td>139,905</td>
<td>163,427</td>
<td>81,693</td>
<td>10,000</td>
<td>180,705</td>
<td>171,067</td>
</tr>
</tbody>
</table>

#### Operating Expenditures:

| Salaries | 148,653 | 40,600 | - | - | - | - | - | - | - | 56,779 | 51,274 |
| Wages    | 142,661 | 23,117 | 37,055 | 3,866 | 159 | 230 | 23,313 | 11,803 | - | - | 43,045 | 73 |
| Related benefits | 83,515 | 17,428 | 4,567 | 4,871 | - | - | 1,059 | 1,812 | - | - | 30,901 | 22,877 |
| Travel   | 55,193 | 1,289 | 31 | - | - | - | 9 | 3 | - | - | 53,861 |
| Supplies and expenses | 446,389 | 104,142 | 57,748 | 67,206 | 818 | 1,655 | 40,974 | 71,718 | 5,100 | 6,100 | 96,822 |
| Utilities | 79,560 | - | 57,142 | 7,922 | 772 | 748 | 4,382 | 1,069 | - | - | 7,525 |
| Debt service | 289,283 | - | 146,078 | - | - | - | - | - | - | - | 143,205 |
| Depreciation | 13,847 | - | 4,537 | 1,400 | - | - | 2,236 | 1,044 | - | 2,650 | 1,980 |
| Total operating expenditures | 1,259,101 | 186,576 | 307,158 | 85,265 | 1,749 | 2,633 | 71,973 | 87,449 | 6,100 | 8,011 | 370,092 |
| Operating income/(loss) | 691,168 | 259,286 | 257,614 | 91,747 | 9,571 | 1,873 | 67,932 | 75,978 | 75,593 | 1,989 | 48,610 | (199,025) |

#### Other Revenues:

| Interest on investments | 34,557 | - | 5,672 | 15,998 | 1,817 | 3,188 | 3,072 | 2,496 | - | - | 1,848 |

| Net income/(loss) | $725,725 | $259,286 | $263,286 | $107,745 | $11,388 | $5,061 | $71,004 | $78,474 | $75,815 | $2,233 | $50,458 | (199,025) |