

ANALYSIS OF REVENUE AND EXPENDITURES OF AUXILIARY ENTERPRISES
FOR THE YEAR ENDED JUNE 30, 2000

	<u>Total</u>	<u>Newspaper</u>	<u>Bookstore</u>	<u>Yearbook</u>	<u>Union</u>	<u>Athletics</u>
Operating revenues:						
Sales and services.....	\$1,535,911	\$564	\$1,373,111	\$ --	\$141,622	\$20,614
Fee allocation.....	248,431	9,017	--	--	147,261	92,153
Total.....	<u>1,784,342</u>	<u>9,581</u>	<u>1,373,111</u>	<u>--</u>	<u>288,883</u>	<u>112,767</u>
Less cost of goods sold.....	1,042,345	--	975,229	--	65,336	1,780
Total operating revenues.....	<u>741,997</u>	<u>9,581</u>	<u>397,882</u>	<u>--</u>	<u>223,547</u>	<u>110,987</u>
Operating expenditures:						
Wages.....	159,441	--	72,603	--	77,126	9,712
Student labor.....	23,964	1,851	9,728	--	12,385	--
Related benefits.....	28,507	--	13,896	--	14,611	--
Utilities.....	3,400	--	1,000	--	2,400	--
Travel.....	21,297	--	68	--	1,669	19,560
Renewals and replacements.....	15,180	2,136	3,828	24	9,036	156
Debt Service.....	127,474	--	127,474	--	--	--
Supplies and expenses.....	98,395	2,885	36,283	--	24,226	35,001
Total operating expenditures.....	<u>477,658</u>	<u>6,872</u>	<u>264,880</u>	<u>24</u>	<u>141,453</u>	<u>64,429</u>
Excess of revenues over expenditures.....	264,339	2,709	133,002	(24)	82,094	46,558
Other revenues --						
Interest on investments.....	100,520	2,304	59,271	6,013	30,404	2,528
Excess of revenues over expenditures.....	<u>\$364,859</u>	<u>\$5,013</u>	<u>\$192,273</u>	<u>\$5,989</u>	<u>\$112,498</u>	<u>\$49,086</u>

ANALYSIS OF FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 2000

BALANCE SHEET
JUNE 30, 2000

	<u>Total</u>	<u>Newspaper</u>	<u>Bookstore</u>	<u>Yearbook</u>	<u>Union</u>	<u>Athletics</u>
Assets:						
Cash and investments.....	\$2,113,985	\$49,282	\$1,227,559	\$126,274	\$650,651	\$60,219
Inventories.....	311,297	--	307,404	--	3,893	--
Accounts receivable.....	4,070	--	4,015	--	55	--
Total assets.....	<u>2,429,352</u>	<u>49,282</u>	<u>1,538,978</u>	<u>126,274</u>	<u>654,599</u>	<u>60,219</u>
Liabilities:						
Accounts payable.....	5,379	--	4,853	--	525	1
Deferred revenue.....	23,352	865	--	--	13,838	8,649
Total liabilities.....	<u>28,731</u>	<u>865</u>	<u>4,853</u>	<u>--</u>	<u>14,363</u>	<u>8,650</u>
Fund balance:						
Equipment renewals and replacements --						
Balance July 1, 1999.....	165,488	14,362	(3,943)	3,521	151,548	--
Depreciation charges transferred.....	15,180	2,136	3,828	24	9,036	156
Equipment purchases.....	(325)	--	--	--	(325)	--
Balance June 30, 2000.....	<u>180,343</u>	<u>16,498</u>	<u>(115)</u>	<u>3,545</u>	<u>160,259</u>	<u>156</u>
Operating fund balance--						
Balance July 1, 1999.....	1,863,232	27,588	1,342,831	116,740	368,615	7,458
Excess of revenue over expenditure.....	364,859	5,013	192,273	5,989	112,498	49,086
Equipment purchases.....	(7,813)	(682)	(864)	--	(1,136)	(5,131)
Balance June 30, 2000.....	<u>2,220,278</u>	<u>31,919</u>	<u>1,534,240</u>	<u>122,729</u>	<u>479,977</u>	<u>51,413</u>
Total fund balances.....	<u>2,400,621</u>	<u>48,417</u>	<u>1,534,125</u>	<u>126,274</u>	<u>640,236</u>	<u>51,569</u>
Total liabilities and fund balances.....	\$2,429,352	\$49,282	\$1,538,978	\$126,274	\$654,599	\$60,219