

**WASHBURN UNIVERSITY
GENERAL FUND**

Analysis of Memorial Union Dining Services Operations
For the Fiscal Years Ended June 30, 2006 and 2005

	<u>2006</u>		<u>2005</u>
<u>REVENUE</u>			
Union Market income	\$1,063,873 (1)		\$1,139,646
Catering income	618,914		534,945
Total Sales	<u>1,682,787</u>		<u>1,674,591</u>
Less:			
Cost of Goods Sold	707,133		837,914
Gross Profit	58.0% <u>975,654</u>	50.0%	<u>836,677</u>
<u>EXPENSES</u>			
Salaries	601,055		623,417
Benefits	115,714		108,995
Other personnel costs	39,846		36,559
Total personnel costs	<u>756,615</u>		<u>768,971</u>
Services	88,375		67,236
Supplies and operating expenses	36,732		61,221
Telephone	5,075		3,102
Advertising and marketing	10,668		2,138
Credit card expense	3,702		3,923
Building and equipment repairs & maintenance	60,422		44,043
Equipment rental	1,055		1,371
Equipment	36,001		20,896
Utilities	111,275		88,644
Insurance	3,804		3,316
Travel	2,202		6,644
Conference and seminar registration	571		3,463
Dues, memberships and subscriptions	352		250
Other personnel costs	501		1,240
Total Expenses	<u>1,117,350</u>		<u>1,076,458</u>
NET LOSS FROM OPERATIONS	<u>(141,696)</u>		<u>(239,781)</u>
<u>OTHER ACTIVITY</u>			
Miscellaneous Income	68,709		39,916
Employee Benefit Reimbursement	155,560		145,554
NET GAIN (LOSS)	<u><u>\$82,573</u></u>		<u><u>\$(54,311)</u></u>

(1) Residence hall board income included with Union Market income