

**WASHBURN UNIVERSITY
GENERAL FUND**

Analysis of Memorial Union Dining Services Operations
For the Fiscal Years Ended June 30, 2008 and 2007

	<u>2008</u>	<u>2007</u>
REVENUE		
Catering income/camp deletions from iCard	\$-	475
FY 06 receivables due from Chartwells	-	(4,621)
Total Sales	-	(4,146)
Less:		
Cost of Goods Sold	-	(103)
Gross Profit	-	(4,043)
EXPENSES		
Salaries	4,033	(3,966)
Benefits	(3,524)	(16,289)
Other personnel costs	364	(57)
Total personnel costs	873	(20,312)
Services	12,175	9,697
Supplies and operating expenses	1,713	4,534
Telephone	3,092	3,569
Advertising and marketing	-	-
Credit card expense	-	(308)
Building and equipment repairs & maintenance	35,497	29,794
Equipment rental	1,084	748
Equipment	16,028	-
Utilities	110,698	103,223
Insurance	4,249	4,816
Travel	1,154	-
Conference and seminar registration	-	-
Dues, memberships and subscriptions	-	-
Other personnel costs	-	-
Total Expenses	186,563	135,761
NET LOSS FROM OPERATIONS	(186,563)	(139,804)
OTHER ACTIVITY		
Chartwells commission income	132,232	107,984
Miscellaneous income	18,361	27,004
Employee benefit reimbursement	(3,159)	(16,346)
NET GAIN (LOSS)	<u>\$(39,129)</u>	<u>\$(21,162)</u>