



UTAH SYSTEM OF
HIGHER EDUCATION

MEMORANDUM

November 9, 2022

Auxiliary Enterprise Operations Report

Board Policy R550, *Auxiliary Enterprises Operation and Accountability*, requires the Commissioner's Office to prepare an analysis of the financial condition of auxiliary enterprises at each USHE degree-granting institution for Board review and monitoring.

Auxiliary enterprises are business activities or other essential self-supporting activities (as distinguished from primary programs of instruction, research, public service, organized activities, and intercollegiate athletics), the principal purpose of which is to provide specific services to students, faculty, staff, or guests of the institution.

Auxiliary enterprise operational revenue is important to an institution, where net income from operations is often used for various campus projects: such as meeting revenue bond obligations, funding facilities repair and replacement needs, building reserves, and meeting other campus needs.

Institutional campus stores, housing, food service, and student centers are classified and managed as auxiliary enterprises. While these four auxiliaries are common amongst most of the institutions and are reported separately on the report, institutions also have other auxiliary services reported in the total actual and budget report sections. A full list can be found in Board Policy R550:

<https://public.powerdms.com/Uta7295/tree/documents/2022253>

The 2021-22 actual total ending fund balances appear healthy, with most institutions reporting positive balances. The increases in net income reflect the recovery of lost services due to COVID-19 from the previous year. The fiscal year 2023-23 budgets are projected to balance or increase fund balances.

Campus Stores – provides textbooks, clothing, technology, and general merchandise. For 2021-22, increased net income occurred at seven institutions, with total revenues increasing by 16% compared with 2020-21.

Housing – institutional-owned housing. For 2021-22, all institutions have positive net incomes, with total revenues increasing 36% compared with 2020-21. Utah Valley University, Salt Lake Community College, and Technical colleges do not own campus housing.

Food Service – campus dining, catering, convenience stores, meal plans, etc. For 2021-22, positive net income occurred at seven institutions, with total revenues increasing 71% compared with 2020-21. Tooele Technical College does not operate food services.

Student Center – student recreation, socialization, activities, and related services such as dining, conference services, lounges, entertainment, and vendors. For 2021-22, net income at five of seven institutions was positive, with total revenue increasing 15% compared with 2020-21. Snow College and Technical colleges do not operate a student center.

Commissioner’s Recommendation

Information item only; no action is required.

Attachment

UTAH SYSTEM OF HIGHER EDUCATION
Report of Total Auxiliary Enterprise Operations (2021-22 Actuals)

	<u>UU</u>	<u>USU</u>	<u>WSU</u>	<u>SUU</u>	<u>SNOW</u>	<u>UT</u>	<u>UVU</u>	<u>SLCC</u>
Beg Fund Balance ¹	\$ 3,717,311	\$ 1,625,550	\$ 7,565,686	\$ 1,765,219	\$ 308,101	\$ 2,707,680	\$ 3,055,596	\$ 2,183,372
Revenues	168,045,500	45,706,057	16,768,666	9,231,510	4,071,711	12,483,779	10,518,424	1,741,724
Expenditures	<u>(145,044,541)</u>	<u>(32,963,103)</u>	<u>(15,411,796)</u>	<u>(6,444,679)</u>	<u>(3,509,505)</u>	<u>(8,287,102)</u>	<u>(10,441,604)</u>	<u>(1,692,758)</u>
Net Income	23,000,959	12,742,954	1,356,870	2,786,831	562,206	4,196,677	76,820	48,967
Transfers	<u>(22,549,631)</u>	<u>(12,603,209)</u>	<u>(2,044,506)</u>	<u>(2,786,831)</u>	<u>(538,380)</u>	<u>(3,410,760)</u>	<u>(76,820)</u>	<u>631,211</u>
Change in Fund Balance	<u>451,328</u>	<u>139,745</u>	<u>(687,636)</u>	<u>0</u>	<u>23,826</u>	<u>785,917</u>	<u>-</u>	<u>680,177</u>
End Fund Balance	<u>\$ 4,168,639</u>	<u>\$ 1,765,295</u>	<u>\$ 6,878,050</u>	<u>\$ 1,765,219</u>	<u>\$ 331,927</u>	<u>\$ 3,493,598</u>	<u>\$ 3,055,596</u>	<u>\$ 2,863,549</u>
	<u>BTC</u>	<u>DTC</u>	<u>DXTC</u>	<u>MTC</u>	<u>OWTC</u>	<u>SWTC</u>	<u>TTC</u>	<u>UBTC</u>
Beg Fund Balance ¹	\$ (246,172)	\$ 447,506	\$ -	\$ 363,349	\$ -	\$ 39,028	\$ -	\$ 677,802
Revenues	610,826	1,475,587	407,882	1,156,790	1,564,459	199,710	141,969	382,189
Expenditures	<u>(567,440)</u>	<u>(1,517,925)</u>	<u>(549,531)</u>	<u>(1,783,774)</u>	<u>(1,763,692)</u>	<u>(180,648)</u>	<u>(228,465)</u>	<u>(323,074)</u>
Net Income	43,386	(42,338)	(141,649)	(626,985)	(199,233)	19,062	(86,496)	59,115
Transfers	250,000	65,584	-	1,054,923	199,233	-	86,496	-
Change in Fund Balance	<u>293,386</u>	<u>23,246</u>	<u>(141,649)</u>	<u>427,938</u>	<u>-</u>	<u>19,062</u>	<u>-</u>	<u>59,115</u>
End Fund Balance	<u>\$ 47,214</u>	<u>\$ 470,752</u>	<u>\$ (141,649)</u>	<u>\$ 791,287</u>	<u>\$ -</u>	<u>\$ 58,090</u>	<u>\$ -</u>	<u>\$ 736,917</u>

¹ Fund Balance includes cash, inventories, etc. related to running/maintaining Auxiliary Enterprise Operations.

UTAH SYSTEM OF HIGHER EDUCATION
Report of Total Auxiliary Enterprise Operations (2022-23 Budgets)

	<u>UU</u>	<u>USU</u>	<u>WSU</u>	<u>SUU</u>	<u>SNOW</u>	<u>UT</u>	<u>UVU</u>	<u>SLCC</u>
Beg Fund Balance ¹	\$ 4,168,639	\$ 1,765,295	\$ 6,878,050	\$ 1,765,219	\$ 331,927	\$ 3,493,598	\$ 3,055,596	\$ 2,116,166
Revenues	164,037,659	48,239,818	18,537,563	10,146,847	4,228,000	12,300,000	13,031,649	1,835,225
Expenditures	<u>(154,592,552)</u>	<u>(35,271,031)</u>	<u>(18,565,823)</u>	<u>(6,849,341)</u>	<u>(3,560,000)</u>	<u>(8,175,000)</u>	<u>(12,330,660)</u>	<u>(1,744,965)</u>
Net Income	9,445,107	12,968,787	(28,260)	3,297,506	668,000	4,125,000	700,989	90,260
Transfers	<u>(9,880,254)</u>	<u>(13,104,787)</u>	-	<u>(3,317,190)</u>	<u>(640,000)</u>	<u>(3,435,000)</u>	<u>(700,989)</u>	<u>264,890</u>
Change in Fund Balance	<u>(435,147)</u>	<u>(136,000)</u>	<u>(28,260)</u>	<u>(19,684)</u>	<u>28,000</u>	<u>690,000</u>	-	<u>355,150</u>
End Fund Balance	<u>\$ 3,733,493</u>	<u>\$ 1,629,295</u>	<u>\$ 6,849,790</u>	<u>\$ 1,745,535</u>	<u>\$ 359,927</u>	<u>\$ 4,183,598</u>	<u>\$ 3,055,596</u>	<u>\$ 2,471,316</u>
	<u>BTC</u>	<u>DTC</u>	<u>DXTC</u>	<u>MTC</u>	<u>OWTC</u>	<u>SWTC</u>	<u>TTC</u>	<u>UBTC</u>
Beg Fund Balance ¹	\$ 47,214	\$ 470,752	\$ -	\$ 791,288	\$ -	\$ 58,090	\$ -	\$ 736,918
Revenues	789,835	1,450,700	500,000	1,220,000	1,566,375	220,000	200,400	490,700
Expenditures	<u>(789,835)</u>	<u>(1,495,793)</u>	<u>(500,000)</u>	<u>(1,800,000)</u>	<u>(1,600,725)</u>	<u>(220,000)</u>	<u>(198,780)</u>	<u>(490,700)</u>
Net Income	-	(45,093)	-	(580,000)	(34,350)	-	1,620	-
Transfers	-	-	-	598,713	34,350	-	(1,620)	-
Change in Fund Balance	-	<u>(45,093)</u>	-	<u>18,713</u>	-	-	-	-
End Fund Balance	<u>\$ 47,214</u>	<u>\$ 425,659</u>	<u>\$ -</u>	<u>\$ 810,001</u>	<u>\$ -</u>	<u>\$ 58,090</u>	<u>\$ -</u>	<u>\$ 736,918</u>

¹ Fund Balance includes cash, inventories, etc. related to running/maintaining Auxiliary Enterprise Operations.

UTAH SYSTEM OF HIGHER EDUCATION

Auxiliary Enterprise Operations Comparisons of Totals (FY 2021 to FY 2022)

UU				
	2020-21	2021-22	\$ Change	% Change
Revenues	\$ 118,957,956	\$ 168,045,500	\$ 49,087,544	41%
Expenditures	(122,737,106)	(145,044,541)	(22,307,435)	-18%
Net Income	(3,779,150)	23,000,959	26,780,109	709%
End Fund Bal	\$ 2,398,312	\$ 4,168,639	\$ 1,770,327	74%

USU				
	2020-21	2021-22	\$ Change	% Change
Revenues	\$ 38,773,175	\$ 45,706,057	\$ 6,932,882	18%
Expenditures	(31,386,232)	(32,963,103)	(1,576,871)	-5%
Net Income	7,386,943	12,742,954	5,356,011	73%
End Fund Bal	\$ 1,950,736	\$ 1,765,295	\$ (185,441)	-10%

WSU				
	2020-21	2021-22	\$ Change	% Change
Revenues	\$ 14,518,885	\$ 16,768,666	\$ 2,249,781	15%
Expenditures	(14,163,982)	(15,411,796)	(1,247,814)	-9%
Net Income	354,904	1,356,870	1,001,966	282%
End Fund Bal	\$ 7,565,686	\$ 6,878,050	\$ (687,636)	-9%

SUU				
	2020-21	2021-22	\$ Change	% Change
Revenues	\$ 7,519,878	\$ 9,231,510	\$ 1,711,632	23%
Expenditures	(5,261,459)	(6,444,679)	(1,183,220)	-22%
Net Income	2,258,419	2,786,831	528,412	23%
End Fund Bal	\$ 1,765,219	\$ 1,765,219	\$ 0	0%

SNOW				
	2020-21	2021-22	\$ Change	% Change
Revenues	\$ 3,767,988	\$ 4,071,711	\$ 303,723	8%
Expenditures	(2,015,103)	(3,509,505)	(1,494,402)	-74%
Net Income	1,752,885	562,206	(1,190,680)	-68%
End Fund Bal	\$ 658,778	\$ 331,927	\$ (326,851)	-50%

UT				
	2020-21	2021-22	\$ Change	% Change
Revenues	\$ 8,325,845	\$ 12,483,779	\$ 4,157,934	50%
Expenditures	(6,490,984)	(8,287,102)	(1,796,118)	-28%
Net Income	1,834,861	4,196,677	2,361,816	129%
End Fund Bal	\$ 2,707,681	\$ 3,493,598	\$ 785,917	29%

UVU				
	2020-21	2021-22	\$ Change	% Change
Revenues	\$ 9,023,990	\$ 10,518,424	\$ 1,494,434	17%
Expenditures	(10,101,332)	(10,441,604)	(340,272)	-3%
Net Income	(1,077,342)	76,820	1,154,162	107%
End Fund Bal	\$ 3,055,596	\$ 3,055,596	\$ -	0%

SLCC				
	2020-21	2021-22	\$ Change	% Change
Revenues	\$ 1,540,194	\$ 1,741,724	\$ 201,530	13%
Expenditures	(1,287,738)	(1,692,758)	(405,020)	-31%
Net Income	252,456	48,967	(203,489)	-81%
End Fund Bal	\$ 2,183,372	\$ 2,863,549	\$ 680,177	31%

BTC				
	2020-21	2021-22	\$ Change	% Change
Revenues	\$ 534,561	\$ 610,826	\$ 76,265	14%
Expenditures	(521,440)	(567,440)	(46,000)	-9%
Net Income	13,121	43,386	30,265	231%
End Fund Bal	\$ (269,464)	\$ 47,214	\$ 316,678	118%

DTC				
	2020-21	2021-22	\$ Change	% Change
Revenues	\$ 1,286,701	\$ 1,475,587	\$ 188,886	15%
Expenditures	(1,334,620)	(1,517,925)	(183,305)	-14%
Net Income	(47,919)	(42,338)	5,581	12%
End Fund Bal	\$ 447,506	\$ 470,752	\$ 23,246	5%

DXTC				
	2020-21	2021-22	\$ Change	% Change
Revenues	\$ 244,638	\$ 407,882	\$ 163,244	67%
Expenditures	(372,982)	(549,531)	(176,550)	-47%
Net Income	(128,344)	(141,649)	(13,306)	-10%
End Fund Bal	\$ (128,344)	\$ (141,649)	\$ (13,306)	-10%

MTC				
	2020-21	2021-22	\$ Change	% Change
Revenues	\$ 683,371	\$ 1,156,790	\$ 473,419	69%
Expenditures	(970,264)	(1,783,774)	(813,510)	-84%
Net Income	(286,893)	(626,985)	(340,092)	-119%
End Fund Bal	\$ 363,349	\$ 791,287	\$ 427,938	118%

OWTC				
	2020-21	2021-22	\$ Change	% Change
Revenues	\$ 1,344,662	\$ 1,564,459	\$ 219,797	16%
Expenditures	(1,467,959)	(1,763,692)	(295,733)	-20%
Net Income	(123,297)	(199,233)	(75,936)	-62%
End Fund Bal	\$ -	\$ -	\$ -	0%

SWTC				
	2020-21	2021-22	\$ Change	% Change
Revenues	\$ 151,713	\$ 199,710	\$ 47,997	32%
Expenditures	(136,319)	(180,648)	(44,329)	-33%
Net Income	15,394	19,062	3,668	24%
End Fund Bal	\$ 39,028	\$ 58,090	\$ 19,062	49%

TTC				
	2020-21	2021-22	\$ Change	% Change
Revenues	\$ 176,352	\$ 141,969	\$ (34,383)	-19%
Expenditures	(199,260)	(228,465)	(29,205)	-15%
Net Income	(22,908)	(86,496)	(63,588)	-278%
End Fund Bal	\$ -	\$ -	\$ -	0%

UBTC				
	2020-21	2021-22	\$ Change	% Change
Revenues	\$ 355,011	\$ 382,189	\$ 27,178	8%
Expenditures	(336,063)	(323,074)	12,989	4%
Net Income	18,948	59,115	40,167	212%
End Fund Bal	\$ 679,546	\$ 736,917	\$ 57,371	8%

Total				
	2020-21	2021-22	\$ Change	% Change
Revenues	\$ 207,204,920	\$ 274,506,783	\$ 67,301,863	32%
Expenditures	(198,782,842)	(230,709,637)	(31,926,795)	-16%
Net Income	8,422,078	43,797,146	35,375,068	420%
End Fund Bal	\$ 23,417,001	\$ 26,284,485	\$ 2,867,484	12%

UTAH SYSTEM OF HIGHER EDUCATION

Campus Store Auxiliary Enterprise Operations Comparisons (FY 2021 to FY 2022)

UU					USU					WSU				
	2020-21	2021-22	\$ Change	% Change		2020-21	2021-22	\$ Change	% Change		2020-21	2021-22	\$ Change	% Change
Revenues	\$ 20,162,113	\$ 27,637,579	\$ 7,475,466	37%	\$ 8,937,708	\$ 9,189,465	\$ 251,757	3%	\$ 8,486,070	\$ 7,933,213	\$ (552,858)	-7%		
Expenditures	(20,808,205)	(23,910,510)	(3,102,305)	-15%	(9,088,967)	(9,194,570)	(105,603)	-1%	(9,053,920)	(8,532,023)	521,896	6%		
Net Income	\$ (646,092)	\$ 3,727,069	4,373,161		\$ (151,259)	\$ (5,105)	146,154		\$ (567,849)	\$ (598,811)	(30,961)			

SUU					SNOW					UT				
	2020-21	2021-22	\$ Change	% Change		2020-21	2021-22	\$ Change	% Change		2020-21	2021-22	\$ Change	% Change
Revenues	\$ 2,884,748	\$ 3,768,112	\$ 883,364	31%	\$ 467,918	\$ 206,361	\$ (261,557)	-56%	\$ 3,668,749	\$ 4,053,991	\$ 385,242	11%		
Expenditures	(2,809,531)	(3,532,731)	(723,200)	-26%	(452,055)	(210,246)	241,809	53%	(3,428,407)	(3,878,230)	(449,822)	-13%		
Net Income	\$ 75,216	\$ 235,381	160,165		\$ 15,863	\$ (3,885)	(19,748)		\$ 240,342	\$ 175,761	(64,581)			

UVU					SLCC					BTC				
	2020-21	2021-22	\$ Change	% Change		2020-21	2021-22	\$ Change	% Change		2020-21	2021-22	\$ Change	% Change
Revenues	\$ 3,566,224	\$ 3,343,968	\$ (222,256)	-6%	\$ 259,642	\$ 216,506	\$ (43,136)	-17%	\$ 420,152	\$ 483,048	\$ 62,896	15%		
Expenditures	(4,403,446)	(3,815,217)	588,229	13%	(134,568)	(151,504)	(16,936)	-13%	(407,031)	(459,234)	(52,203)	-13%		
Net Income	\$ (837,222)	\$ (471,249)	365,973		\$ 125,074	\$ 65,002	(60,072)		\$ 13,121	\$ 23,814	10,693			

DTC					DXTC					MTC				
	2020-21	2021-22	\$ Change	% Change		2020-21	2021-22	\$ Change	% Change		2020-21	2021-22	\$ Change	% Change
Revenues	\$ 1,200,730	\$ 1,343,338	\$ 142,608	12%	\$ 218,041	\$ 301,585	\$ 83,544	38%	\$ 602,079	\$ 1,051,807	\$ 449,728	75%		
Expenditures	(1,200,062)	(1,301,616)	(101,554)	-8%	(258,724)	(358,964)	(100,239)	-39%	(747,438)	(1,491,399)	(743,961)	-100%		
Net Income	\$ 668	\$ 41,721	41,053		\$ (40,684)	\$ (57,379)	(16,695)		\$ (145,359)	\$ (439,593)	(294,234)			

OWTC					SWTC					TTC				
	2020-21	2021-22	\$ Change	% Change		2020-21	2021-22	\$ Change	% Change		2020-21	2021-22	\$ Change	% Change
Revenues	\$ 1,084,691	\$ 1,027,424	\$ (57,267)	-5%	\$ 151,713	\$ 172,355	\$ 20,642	14%	\$ 176,352	\$ 141,969	\$ (34,383)	-19%		
Expenditures	(1,202,462)	(1,221,292)	(18,830)	-2%	(136,319)	(181,208)	(44,889)	-33%	(199,260)	(228,465)	(29,205)	-15%		
Net Income	\$ (117,771)	\$ (193,868)	(76,097)		\$ 15,394	\$ (8,853)	(24,247)		\$ (22,908)	\$ (86,496)	(63,588)			

UBTC					Total				
	2020-21	2021-22	\$ Change	% Change		2020-21	2021-22	\$ Change	% Change
Revenues	\$ 250,799	\$ 241,888	\$ (8,911)	-4%	\$ 52,537,729	\$ 61,112,608	\$ 8,574,879	16%	
Expenditures	(258,254)	(193,183)	65,071	25%	(54,588,650)	(58,660,393)	(4,071,744)	-7%	
Net Income	\$ (7,455)	\$ 48,705	56,160		\$ (2,050,921)	\$ 2,452,215	4,503,136		

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Housing Auxiliary Enterprise Operations Comparisons (FY 2021 to FY 2022)

UU					USU					WSU				
	2020-21	2021-22	\$ Change	% Change	2020-21	2021-22	\$ Change	% Change	2020-21	2021-22	\$ Change	% Change		
Revenues	\$ 45,902,939	\$ 62,921,907	\$ 17,018,968	37%	\$ 15,642,499	\$ 18,703,012	\$ 3,060,513	20%	\$ 3,101,093	\$ 5,405,934	\$ 2,304,841	74%		
Expenditures	(51,113,616)	(58,486,459)	(7,372,843)	-14%	(8,505,159)	(8,934,032)	(428,873)	-5%	(2,622,189)	(3,507,352)	(885,163)	-34%		
Net Income	\$ (5,210,677)	\$ 4,435,448	9,646,125		\$ 7,137,340	\$ 9,768,980	2,631,640		\$ 478,903	\$ 1,898,582	1,419,678			

SUU					SNOW					UT				
	2020-21	2021-22	\$ Change	% Change	2020-21	2021-22	\$ Change	% Change	2020-21	2021-22	\$ Change	% Change		
Revenues	\$ 2,066,507	\$ 2,306,188	\$ 239,681	12%	\$ 1,568,564	\$ 1,687,081	\$ 118,517	8%	\$ 2,553,808	\$ 5,004,471	\$ 2,450,663	96%		
Expenditures	(963,487)	(1,048,203)	(84,716)	-9%	(87,592)	(1,190,312)	(1,102,720)	-1259%	(1,121,621)	(1,316,605)	(194,984)	-17%		
Net Income	\$ 1,103,020	\$ 1,257,985	154,965		\$ 1,480,972	\$ 496,769	(984,203)		\$ 1,432,187	\$ 3,687,866	2,255,679			

UVU					SLCC					Total				
	2020-21	2021-22	\$ Change	% Change	2020-21	2021-22	\$ Change	% Change	2020-21	2021-22	\$ Change	% Change		
Revenues	No Housing				No Housing				\$ 70,835,410	\$ 96,028,593	\$ 25,193,183	36%		
Expenditures	No Housing				No Housing				(64,238,480)	(74,482,963)	(10,244,483)	-16%		
Net Income	No Housing				No Housing				\$ 6,596,929	\$ 21,545,630	14,948,701			

UTAH SYSTEM OF HIGHER EDUCATION

Food Services Auxiliary Enterprise Operations Comparisons (FY 2021 to FY 2022)

	UU				USU				WSU			
	2020-21	2021-22	\$ Change	% Change	2020-21	2021-22	\$ Change	% Change	2020-21	2021-22	\$ Change	% Change
Revenues	\$ 10,251,000	\$ 18,473,000	\$ 8,222,000	80%	\$ 7,182,869	\$ 11,557,244	\$ 4,374,375	61%	\$ 26,678	\$ 102,013	\$ 75,334	282%
Expenditures	(12,451,000)	(18,470,000)	(6,019,000)	-48%	(8,373,814)	(11,188,528)	(2,814,714)	-34%	(19,727)	(93,936)	(74,209)	-376%
Net Income	\$ (2,200,000)	\$ 3,000	2,203,000		\$ (1,190,945)	\$ 368,716	1,559,661		\$ 6,952	\$ 8,077	1,125	

	SUU				SNOW				UT			
	2020-21	2021-22	\$ Change	% Change	2020-21	2021-22	\$ Change	% Change	2020-21	2021-22	\$ Change	% Change
Revenues	\$ 99,996	\$ 141,505	\$ 41,509	42%	\$ 1,516,156	\$ 1,925,423	\$ 409,267	27%	\$ 1,648,886	\$ 2,914,936	\$ 1,266,050	77%
Expenditures	(296,320)	(304,020)	(7,700)	-3%	(1,449,794)	(1,875,354)	(425,560)	-29%	(1,521,095)	(2,648,203)	(1,127,108)	-74%
Net Income	\$ (196,324)	\$ (162,515)	33,809		\$ 66,362	\$ 50,069	(16,293)		\$ 127,791	\$ 266,733	138,942	

	UVU				SLCC				BTC			
	2020-21	2021-22	\$ Change	% Change	2020-21	2021-22	\$ Change	% Change	2020-21	2021-22	\$ Change	% Change
Revenues	\$ 927,817	\$ 2,188,910	\$ 1,261,093	136%	\$ 98,788	\$ 45,027	\$ (53,761)	-54%	\$ 114,409	\$ 127,778	\$ 13,369	12%
Expenditures	(1,583,071)	(2,223,205)	(640,134)	-40%	(451,492)	(478,221)	(26,729)	-6%	(114,409)	(108,206)	6,203	5%
Net Income	\$ (655,254)	\$ (34,295)	620,959		\$ (352,704)	\$ (433,194)	(80,490)		\$ (289,206)	\$ 19,572	308,778	

	DTC				DXTC				MTC			
	2020-21	2021-22	\$ Change	% Change	2020-21	2021-22	\$ Change	% Change	2020-21	2021-22	\$ Change	% Change
Revenues	\$ 85,971	\$ 132,249	\$ 46,278	54%	\$ 26,597	\$ 106,297	\$ 79,700	300%	\$ 81,892	\$ 104,983	\$ 23,091	28%
Expenditures	(134,558)	(216,308)	(81,750)	-61%	(114,257)	(190,567)	(76,310)	-67%	(222,826)	(292,375)	(69,549)	-31%
Net Income	\$ (48,587)	\$ (84,059)	(35,472)		\$ (87,660)	\$ (84,270)	3,390		\$ (140,934)	\$ (187,392)	(46,458)	

	OWTC				SWTC				TTC			
	2020-21	2021-22	\$ Change	% Change	2020-21	2021-22	\$ Change	% Change	2020-21	2021-22	\$ Change	% Change
Revenues	\$ 112,492	\$ 198,745	\$ 86,253	77%	N/A	\$ 27,355			No Food Service			
Expenditures	(154,096)	(252,014)	(97,918)	-64%	N/A	(560)						
Net Income	\$ (41,604)	\$ (53,269)	(11,665)			\$ 26,795						

	UBTC				Total			
	2020-21	2021-22	\$ Change	% Change	2020-21	2021-22	\$ Change	% Change
Revenues	\$ 26,331	\$ 31,525	\$ 5,194	20%	\$ 22,199,882	\$ 38,049,635	\$ 15,849,753	71%
Expenditures	(24,587)	(33,689)	(9,102)	-37%	(26,911,045)	(38,374,627)	(11,463,582)	-43%
Net Income	\$ 1,744	\$ (2,164)	(3,908)		\$ (4,711,163)	\$ (324,991)	4,386,171	

UTAH SYSTEM OF HIGHER EDUCATION

Student Center Auxiliary Enterprise Operations Comparisons (FY 2021 to FY 2022)

	UU				USU				WSU			
	2020-21	2021-22	\$ Change	% Change	2020-21	2021-22	\$ Change	% Change	2020-21	2021-22	\$ Change	% Change
Revenues	\$ 3,187,994	\$ 3,486,961	\$ 298,967	9%	\$ 2,562,838	\$ 2,589,295	\$ 26,457	1%	\$ 1,875,703	\$ 2,417,167	\$ 541,464	29%
Expenditures	(3,205,881)	(3,506,445)	(300,564)	-9%	(1,739,502)	(1,922,773)	(183,271)	-11%	(1,633,564)	(2,430,449)	(796,885)	-49%
Net Income	\$ (17,887)	\$ (19,484)	(1,597)		\$ 823,336	\$ 666,522	(156,814)		\$ 242,139	\$ (13,283)	(255,422)	

	SUU				SNOW				UT			
	2020-21	2021-22	\$ Change	% Change	2020-21	2021-22	\$ Change	% Change	2020-21	2021-22	\$ Change	% Change
Revenues	\$ 2,468,628	\$ 3,015,705	\$ 547,077	22%	No Student Center				\$ 454,402	\$ 510,381	\$ 55,979	12%
Expenditures	(1,192,121)	(1,559,725)	(367,604)	-31%					(419,861)	(444,064)	(24,203)	-6%
Net Income	\$ 1,276,507	\$ 1,455,980	179,473						\$ 34,541	\$ 66,317	31,776	

	UVU				SLCC				Total			
	2020-21	2021-22	\$ Change	% Change	2020-21	2021-22	\$ Change	% Change	2020-21	2021-22	\$ Change	% Change
Revenues	\$ 1,676,607	\$ 1,863,616	\$ 187,009	11%	\$ 1,181,764	\$ 1,480,191	\$ 298,427	25%	\$ 13,407,936	\$ 15,363,315	\$ 1,955,380	15%
Expenditures	(1,476,985)	(1,640,281)	(163,296)	-11%	(701,678)	(1,063,032)	(361,354)	-51%	(10,369,592)	(12,566,770)	(2,197,178)	-21%
Net Income	\$ 199,622	\$ 223,335	23,713		\$ 480,086	\$ 417,159	(62,927)		\$ 3,038,344	\$ 2,796,546	(241,798)	