

Central Washington University
Bookstore Fund - 524
Statement of Net Assets

Assets	June 30, 2009
Current assets:	
Cash and cash equivalents	252,014
Accounts receivable, net	494,858
Inventories	1,408,749
Total current assets	2,155,620
Non-current assets:	
Cash Restricted for Capital Projects	0
Investment Restricted for Capital Projects	0
Debt Discount, net of amortization	41,449
Capital assets, net of depreciation	4,758,329
Total non-current assets	4,799,778
Total assets	6,955,398
 Liabilities	
Current liabilities:	
Accounts payable	348,240
Accrued liabilities	87,585
Deposits payable	0
Deferred revenues	0
Other Liabilities	-669
Current Portion Bond Premium	1,445
Current Portion Bond Payable	64,044
Total current liabilities	500,645
Non-current liabilities:	
Construction Accounts Payable	0
Accrued leave liabilities	29,241
Bond Premium, net of current portion	34,606
Bonds Payable, net of current portion	3,115,622
Total non-current liabilities	3,179,468
Total Liabilities	3,680,114
0	
 Net Assets	
Invested in capital assets, net of related debt	1,584,061
Unrestricted	1,691,223
Total net assets	3,275,284

Central Washington University
Bookstore Fund - 524
Statement of Revenues, Expenses, and Changes in Net Assets

	For The Year Ended June 30, 2009
Operating Revenues	
Retail Sales	8,481,101
Commissions	80,968
Wholesale Sales	8,802
Other	7,510
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Total operating revenue	8,578,381
Operating Expenses	
Salaries and Wages	891,361
Benefits	197,866
Goods and Services	6,949,497
Travel	20,479
Other	
Equipment	3,056
Personal Services	2,165
Depreciation	173,133
Other	
	-
Total operating expenses	8,237,558
Operating income (loss)	340,823
Non-operating Revenues (Expenses)	
Investment income	
Interest on indebtedness	(173,437)
Gain/(Loss) on Disposition of Asset	
Non-operation income net of expenses	0
Net non-operating revenues (expenses)	(173,437)
Income or (loss) before other revenues, expenses, gains, or losses	167,386
Increase (Decrease) in net assets	167,386
Net assets, beginning of year	3,135,681
Prior Period Adjustment	(27,783)
Net assets, end of year	3,275,284