



November 18, 2021

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. Technical colleges operate limited auxiliary services, and while not currently in policy, are included where applicable.

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 among most institutions and reported separately on the report, other auxiliary services are reported in the total actual and budget report sections. A complete list can be found in Board Policy R550: <https://ushe.edu/ushe-policies/r550-auxiliary-enterprises-operation-and-accountability/>

Parking services was added this year as a common category with current and prior year revenues and expenditures. Because the scope differs between institutions, some classify as a service enterprise rather than auxiliary, parking service amounts are listed separately and not included with total institutional actuals and budgets.

The 2020-21 actual total ending fund balances appear healthy, with most institutions reporting positive balances. The decreases in current year fund balance for many reflect the impact of lost services due to COVID-19, with 2021-22 current year budgets demonstrating the continuing challenges all auxiliaries are facing with reduced revenues and managing expenses.

Campus Stores – provides textbooks, clothing, technology, and general merchandise. For 2020-21, decreased net income occurred at half the institutions, with total revenues declining -12% and expenditures -15% when compared with 2019-20.

Housing – institutional-owned housing. For 2020-21, five of six institutions have positive net incomes while also showing declining revenues -7% and increased expenditures 4%. 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 2020-21, negative net income occurred at nine of fourteen institutions, with total revenues declining -23% and expenditures -15% when compared with 2019-20. Southwest Technical College and Tooele Technical College do not operate food services.

Student Center – student recreation, socialization, activities, and related services such as dining, conference services, lounges, entertainment, and vendors. For 2020-21, net income at six of seven institutions was positive, with total revenue declining -15% and expenditures -22% when compared with 2019-20. Snow College and technical colleges do not operate a student center.

Parking Services – parking and shuttles. For 2020-21, five of seven institutions have positive net incomes while also showing declining revenues -17% and decreased expenditures -20%. Snow College does not operate parking services.

Commissioner's Recommendation

This is an information item only; no action is required.

Attachment

UTAH SYSTEM OF HIGHER EDUCATION
Report of Total Auxiliary Enterprise Operations (2020-21 Actuals)

	<u>UU</u>	<u>USU</u>	<u>WSU</u>	<u>SUU</u>	<u>SNOW</u>	<u>DSU</u>	<u>UVU</u>	<u>SLCC</u>
Beg Fund Balance ¹	\$ 3,938,825	\$ 10,857	\$ 5,282,540	\$ 1,765,219	\$ (46,185)	\$ 2,002,142	\$ 3,055,596	\$ 1,559,538
Revenues	118,957,956	38,773,175	14,518,885	7,519,878	3,767,988	8,325,845	9,023,990	1,540,194
Expenditures	(122,737,106)	(31,386,232)	(14,163,982)	(5,261,459)	(2,015,103)	(6,490,984)	(10,101,332)	(1,287,738)
Net Income	(3,779,150)	7,386,943	354,904	2,258,419	1,752,885	1,834,861	(1,077,342)	252,456
Transfers	2,238,637	(5,447,064)	1,928,243	(2,258,419)	(1,047,922)	(1,129,322)	1,077,342	371,378
Change in Fund Balance	(1,540,513)	1,939,879	2,283,146	-	704,963	705,539	-	623,834
End Fund Balance	<u>\$ 2,398,312</u>	<u>\$ 1,950,736</u>	<u>\$ 7,565,686</u>	<u>\$ 1,765,219</u>	<u>\$ 658,778</u>	<u>\$ 2,707,681</u>	<u>\$ 3,055,596</u>	<u>\$ 2,183,372</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	\$ (282,585)	\$ 444,598	\$ -	\$ 419,747	\$ -	\$ 23,634	\$ -	\$ 660,598
Revenues	534,561	1,286,701	244,638	683,371	1,344,662	151,713	176,352	355,011
Expenditures	(521,440)	(1,334,620)	(372,982)	(970,264)	(1,467,959)	(136,319)	(199,260)	(336,063)
Net Income	13,121	(47,919)	(128,344)	(286,893)	(123,297)	15,394	(22,908)	18,948
Transfers	-	50,827	-	230,495	123,297	-	22,908	-
Change in Fund Balance	13,121	2,908	(128,344)	(56,398)	-	15,394	-	18,948
End Fund Balance	<u>\$ (269,464)</u>	<u>\$ 447,506</u>	<u>\$ (128,344)</u>	<u>\$ 363,349</u>	<u>\$ -</u>	<u>\$ 39,028</u>	<u>\$ -</u>	<u>\$ 679,546</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 (2021-22 Budgets)

	<u>UU</u>	<u>USU</u>	<u>WSU</u>	<u>SUU</u>	<u>SNOW</u>	<u>DSU</u>	<u>UVU</u>	<u>SLCC</u>
Beg Fund Balance ¹	\$ 2,398,312	\$ 1,950,737	\$ 7,565,686	\$ 1,765,219	\$ 658,778	\$ 2,707,680	\$ 3,055,596	\$ 2,183,372
Revenues	155,154,675	44,151,248	17,612,763	8,287,331	3,933,000	11,130,000	13,419,920	1,727,300
Expenditures	(147,898,209)	(35,248,614)	(17,607,975)	(5,447,747)	(2,255,000)	(7,350,000)	(13,212,669)	(1,956,428)
Net Income	7,256,466	8,902,634	4,788	2,839,584	1,678,000	3,780,000	207,251	(229,128)
Transfers	(7,937,803)	(8,865,002)	-	(2,955,282)	(1,085,000)	(3,150,000)	(207,251)	-
Change in Fund Balance	(681,337)	37,632	4,788	(115,698)	593,000	630,000	-	(229,128)
End Fund Balance	<u>\$ 1,716,975</u>	<u>\$ 1,988,369</u>	<u>\$ 7,570,474</u>	<u>\$ 1,649,521</u>	<u>\$ 1,251,778</u>	<u>\$ 3,337,680</u>	<u>\$ 3,055,596</u>	<u>\$ 1,954,244</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	\$ (269,464)	\$ 447,506	\$ (128,344)	\$ 363,349	\$ -	\$ 39,028	\$ -	\$ 679,546
Revenues	687,426	1,370,500	390,000	1,151,500	1,270,000	150,000	147,000	430,905
Expenditures	(687,426)	(1,386,897)	(390,000)	(1,310,000)	(1,226,554)	(165,000)	(165,033)	(430,905)
Net Income	-	(16,397)	-	(158,500)	43,446	(15,000)	(18,033)	-
Transfers	-	-	-	158,500	-	-	18,033	-
Change in Fund Balance	-	(16,397)	-	-	43,446	(15,000)	-	-
End Fund Balance	<u>\$ (269,464)</u>	<u>\$ 431,109</u>	<u>\$ (128,344)</u>	<u>\$ 363,349</u>	<u>\$ 43,446</u>	<u>\$ 24,028</u>	<u>\$ -</u>	<u>\$ 679,546</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 2020 to FY 2021)

	UU				USU				WSU			
	2019-20	2020-21	\$ Change	% Change	2019-20	2020-21	\$ Change	% Change	2019-20	2020-21	\$ Change	% Change
Revenues	\$ 138,524,085	\$ 118,957,956	\$(19,566,129)	-14%	\$ 41,674,799	\$ 38,773,175	\$(2,901,624)	-7%	\$ 16,432,598	\$ 14,518,885	\$(1,913,713)	-12%
Expenditures	(137,773,114)	(122,737,106)	15,036,008	-11%	(33,765,569)	(31,386,232)	2,379,337	-7%	(14,934,922)	(14,163,982)	770,940	-5%
Net Income	750,971	(3,779,150)	(4,530,121)	-603%	7,909,230	7,386,943	(522,287)	-7%	1,497,676	354,904	(1,142,772)	-76%
End Fund Bal	\$ 3,720,825	\$ 2,398,312	\$(1,322,513)		\$ 10,857	\$ 1,950,736	\$ 1,939,879		\$ 5,282,540	\$ 7,565,686	\$ 2,283,146	

	SUU				SNOW				DSU			
	2019-20	2020-21	\$ Change	% Change	2019-20	2020-21	\$ Change	% Change	2019-20	2020-21	\$ Change	% Change
Revenues	\$ 8,269,578	\$ 7,519,878	\$(749,700)	-9%	\$ 3,760,270	\$ 3,767,988	\$ 7,718	0%	\$ 7,940,955	\$ 8,325,845	\$ 384,890	5%
Expenditures	(5,562,484)	(5,261,459)	301,025	-5%	(2,817,803)	(2,015,103)	802,700	-28%	(6,594,654)	(6,490,984)	103,670	-2%
Net Income	2,707,094	2,258,419	(448,675)	-17%	942,467	1,752,885	810,418	-86%	1,346,301	1,834,861	488,560	36%
End Fund Bal	\$ 1,765,219	\$ 1,765,219	\$ -		\$ 2,427	\$ 658,778	\$ 656,351		\$ 2,002,142	\$ 2,707,681	\$ 705,539	

	UVU				SLCC				BTC			
	2019-20	2020-21	\$ Change	% Change	2019-20	2020-21	\$ Change	% Change	2019-20	2020-21	\$ Change	% Change
Revenues	\$ 17,319,765	\$ 9,023,990	\$(8,295,775)	-48%	\$ 2,970,319	\$ 1,540,194	\$(1,430,125)	-48%	\$ 444,897	\$ 534,561	\$ 89,664	20%
Expenditures	(17,783,095)	(10,101,332)	7,681,763	-43%	(2,638,480)	(1,287,738)	1,350,742	-51%	(377,121)	(521,440)	(144,319)	38%
Net Income	(463,330)	(1,077,342)	(614,012)	133%	331,839	252,456	(79,383)	-24%	67,776	13,121	(54,655)	-81%
End Fund Bal	\$ 3,055,596	\$ 3,055,596	\$ -		\$ 1,559,539	\$ 2,183,372	\$ 623,833		\$ (259,293)	\$ (269,464)	\$ (10,171)	

	DTC				DXTC				MTC			
	2019-20	2020-21	\$ Change	% Change	2019-20	2020-21	\$ Change	% Change	2019-20	2020-21	\$ Change	% Change
Revenues	\$ 1,467,052	\$ 1,286,701	\$(180,351)	-12%	\$ 138,142	\$ 244,638	\$ 106,496	77%	\$ 750,771	\$ 683,371	\$(67,400)	-9%
Expenditures	(1,449,312)	(1,334,620)	114,692	-8%	172,789	(372,982)	(545,771)	-316%	(1,138,206)	(970,264)	167,942	-15%
Net Income	17,740	(47,919)	(65,659)	-370%	310,931	(128,344)	(439,275)	-141%	(387,435)	(286,893)	100,542	-26%
End Fund Bal	\$ 444,599	\$ 447,506	\$ 2,907		\$ (34,647)	\$ (128,344)	\$(93,697)		\$ 410,129	\$ 363,349	\$(46,780)	

	OWTC				SWTC				TTC			
	2019-20	2020-21	\$ Change	% Change	2019-20	2020-21	\$ Change	% Change	2019-20	2020-21	\$ Change	% Change
Revenues	\$ 1,139,038	\$ 1,344,662	\$ 205,624	18%	\$ 149,354	\$ 151,713	\$ 2,359	2%	\$ 131,630	\$ 176,352	\$ 44,722	34%
Expenditures	(1,230,920)	(1,467,959)	(237,039)	19%	(151,271)	(136,319)	14,952	-10%	(163,523)	(199,260)	(35,737)	22%
Net Income	(91,881)	(123,297)	(31,416)	34%	(1,917)	15,394	17,311	-903%	(31,893)	(22,908)	8,985	-28%
End Fund Bal	\$ -	\$ -	\$ -		\$ 23,634	\$ 39,028	\$ 15,394		\$ -	\$ -	\$ -	

	UBTC				Total			
	2019-20	2020-21	\$ Change	% Change	2019-20	2020-21	\$ Change	% Change
Revenues	\$ 267,801	\$ 355,011	\$ 87,210	33%	\$ 241,381,054	\$ 207,204,920	\$(34,176,134)	-14%
Expenditures	(268,910)	(336,063)	(67,153)	25%	(226,476,594)	(198,782,842)	27,693,752	-12%
Net Income	(1,109)	18,948	20,057	-1809%	14,904,459	8,422,078	(6,482,381)	-43%
End Fund Bal	\$ 660,598	\$ 679,546	\$ 18,948		\$ 18,644,165	\$ 23,417,001	\$ 4,772,836	

UTAH SYSTEM OF HIGHER EDUCATION

Campus Store Auxiliary Enterprise Operations Comparisons (FY 2020 to FY 2021)

	UU				USU				WSU			
	2019-20	2020-21	\$ Change	% Change	2019-20	2020-21	\$ Change	% Change	2019-20	2020-21	\$ Change	% Change
Revenues	\$ 23,349,555	\$ 20,162,113	\$ (3,187,442)	-14%	\$ 8,783,031	\$ 8,937,708	\$ 154,677	2%	\$ 8,298,479	\$ 8,486,070	\$ 187,591	2%
Expenditures	(23,928,495)	(20,808,205)	3,120,290	-13%	(8,954,059)	(9,088,967)	(134,908)	2%	(8,445,717)	(9,053,920)	(608,203)	7%
Net Income	\$ (578,940)	\$ (646,092)	(67,152)		\$ (171,028)	\$ (151,259)	19,769		\$ (147,238)	\$ (567,849)	(420,611)	
	SUU				SNOW				DSU			
	2019-20	2020-21	\$ Change	% Change	2019-20	2020-21	\$ Change	% Change	2019-20	2020-21	\$ Change	% Change
Revenues	\$ 2,903,005	\$ 2,884,748	\$ (18,257)	-1%	\$ 392,469	\$ 467,918	\$ 75,449	19%	\$ 3,133,710	\$ 3,668,749	\$ 535,039	17%
Expenditures	(2,844,276)	(2,809,531)	34,745	-1%	(411,742)	(452,055)	(40,313)	10%	(2,994,624)	(3,428,407)	(433,783)	14%
Net Income	\$ 58,729	\$ 75,216	16,487		\$ (19,273)	\$ 15,863	35,136		\$ 139,086	\$ 240,342	101,256	
	UVU				SLCC				BTC			
	2019-20	2020-21	\$ Change	% Change	2019-20	2020-21	\$ Change	% Change	2019-20	2020-21	\$ Change	% Change
Revenues	\$ 8,911,865	\$ 3,566,224	\$ (5,345,641)	-60%	\$ 379,014	\$ 259,642	\$ (119,372)	-31%	\$ 300,195	\$ 420,152	\$ 119,957	40%
Expenditures	(9,781,295)	(4,403,446)	5,377,849	-55%	(229,533)	(134,568)	94,965	-41%	(255,711)	(407,031)	(151,320)	59%
Net Income	\$ (869,430)	\$ (837,222)	32,208		\$ 149,481	\$ 125,074	(24,407)		\$ 44,484	\$ 13,121	(31,363)	
	DTC				DXTC				MTC			
	2019-20	2020-21	\$ Change	% Change	2019-20	2020-21	\$ Change	% Change	2019-20	2020-21	\$ Change	% Change
Revenues	\$ 1,267,972	\$ 1,200,730	\$ (67,242)	-5%	\$ 138,142	\$ 218,041	\$ 79,899	58%	\$ 615,564	\$ 602,079	\$ (13,485)	-2%
Expenditures	(1,249,164)	(1,200,062)	49,102	-4%	(172,789)	(258,724)	(85,935)	50%	(724,881)	(747,438)	(22,557)	3%
Net Income	\$ 18,808	\$ 668	(18,140)		\$ (34,647)	\$ (40,684)	(6,037)		\$ (109,317)	\$ (145,359)	(36,042)	
	OWTC				SWTC				TTC			
	2019-20	2020-21	\$ Change	% Change	2019-20	2020-21	\$ Change	% Change	2019-20	2020-21	\$ Change	% Change
Revenues	\$ 896,112	\$ 1,084,691	\$ 188,579	21%	\$ 149,354	\$ 151,713	\$ 2,359	2%	\$ 131,630	\$ 176,352	\$ 44,722	34%
Expenditures	(1,032,546)	1,202,462	2,235,008	-216%	(151,271)	(136,319)	14,952	-10%	(163,523)	(199,260)	(35,737)	22%
Net Income	\$ (136,434)	\$ 2,287,153	2,423,587		\$ (1,917)	\$ 15,394	17,311		\$ (31,893)	\$ (22,908)	8,985	
	UBTC				Total							
	2019-20	2020-21	\$ Change	% Change	2019-20	2020-21	\$ Change	% Change				
Revenues	\$ 168,587	\$ 250,799	\$ 82,212	49%	\$ 59,818,684	\$ 52,537,729	\$ (7,280,955)	-12%				
Expenditures	(155,714)	(258,254)	(102,540)	66%	(61,495,340)	(52,183,726)	9,311,614	-15%				
Net Income	\$ 12,873	\$ (7,455)	(20,328)		\$ (1,676,656)	\$ 354,003	2,030,659					

UTAH SYSTEM OF HIGHER EDUCATION

Housing Auxiliary Enterprise Operations Comparisons (FY 2020 to FY 2021)

	UU				USU				WSU			
	2019-20	2020-21	\$ Change	% Change	2019-20	2020-21	\$ Change	% Change	2019-20	2020-21	\$ Change	% Change
Revenues	\$ 49,300,994	\$ 45,902,939	\$ (3,398,055)	-7%	\$ 15,472,311	\$ 15,642,499	\$ 170,188	1%	\$ 4,819,116	\$ 3,101,093	\$ (1,718,023)	-36%
Expenditures	(47,031,261)	(51,113,616)	(4,082,355)	9%	(8,547,152)	(8,505,159)	41,993	0%	(3,235,707)	(2,622,189)	613,518	-19%
Net Income	\$ 2,269,733	\$ (5,210,677)	(7,480,410)		\$ 6,925,159	\$ 7,137,340	212,181		\$ 1,583,409	\$ 478,903	(1,104,506)	

	SUU				SNOW				DSU			
	2019-20	2020-21	\$ Change	% Change	2019-20	2020-21	\$ Change	% Change	2019-20	2020-21	\$ Change	% Change
Revenues	\$ 2,160,174	\$ 2,066,507	\$ (93,667)	-4%	\$ 2,208,813	\$ 1,568,564	\$ (640,249)	-29%	\$ 2,351,797	\$ 2,553,808	\$ 202,011	9%
Expenditures	(1,073,218)	(963,487)	109,731	-10%	(994,611)	87,592	1,082,203	-109%	(1,043,351)	(1,121,621)	(78,270)	8%
Net Income	\$ 1,086,956	\$ 1,103,020	16,064		\$ 1,214,202	\$ 1,656,156	441,954		\$ 1,308,446	\$ 1,432,187	123,741	

	UVU				SLCC				Total			
	2019-20	2020-21	\$ Change	% Change	2019-20	2020-21	\$ Change	% Change	2019-20	2020-21	\$ Change	% Change
Revenues	No Housing				No Housing				\$ 76,313,205	\$ 70,835,410	\$ (5,477,795)	-7%
Expenditures	No Housing				No Housing				(61,925,300)	(64,238,480)	(2,313,180)	4%
Net Income	No Housing				No Housing				\$ 14,387,905	\$ 6,596,929	(7,790,976)	

UTAH SYSTEM OF HIGHER EDUCATION

Food Services Auxiliary Enterprise Operations Comparisons (FY 2020 to FY 2021)

	UU				USU				WSU			
	2019-20	2020-21	\$ Change	% Change	2019-20	2020-21	\$ Change	% Change	2019-20	2020-21	\$ Change	% Change
Revenues	\$ 11,250,000	\$ 10,251,000	\$ (999,000)	-9%	\$ 9,473,323	\$ 7,182,869	\$(2,290,454)	-24%	\$ 111,051	\$ 26,678	\$ (84,373)	-76%
Expenditures	(11,468,000)	(11,570,000)	(102,000)	1%	(10,323,478)	(8,373,814)	1,949,664	-19%	(102,651)	(19,727)	82,924	-81%
Net Income	\$ (218,000)	\$ (1,319,000)	(1,101,000)		\$ (850,155)	\$ (1,190,945)	(340,790)		\$ 8,400	\$ 6,952	(1,448)	

	SUU				SNOW				DSU			
	2019-20	2020-21	\$ Change	% Change	2019-20	2020-21	\$ Change	% Change	2019-20	2020-21	\$ Change	% Change
Revenues	\$ 303,145	\$ 99,996	\$ (203,149)	-67%	\$ 938,666	\$ 1,516,156	\$ 577,490	62%	\$ 2,034,288	\$ 1,648,886	\$ (385,402)	-19%
Expenditures	(307,386)	(296,320)	11,066	-4%	(1,212,078)	(1,449,794)	(237,716)	20%	(2,026,970)	(1,521,095)	505,875	-25%
Net Income	\$ (4,241)	\$ (196,324)	(192,083)		\$ (273,412)	\$ 66,362	339,774		\$ 7,318	\$ 127,791	120,473	

	UVU				SLCC				BTC			
	2019-20	2020-21	\$ Change	% Change	2019-20	2020-21	\$ Change	% Change	2019-20	2020-21	\$ Change	% Change
Revenues	\$ 3,029,595	\$ 927,817	\$ (2,101,778)	-69%	\$ 913,477	\$ 98,788	\$ (814,689)	-89%	\$ 144,702	\$ 114,409	\$ (30,293)	-21%
Expenditures	(3,010,118)	(1,583,071)	1,427,047	-47%	(1,073,595)	(451,492)	622,103	-58%	(121,410)	(114,409)	7,001	-6%
Net Income	\$ 19,477	\$ (655,254)	(674,731)		\$ (160,118)	\$ (352,704)	(192,586)		\$ (289,206)	\$ -	289,206	

	DTC				DXTC				MTC			
	2019-20	2020-21	\$ Change	% Change	2019-20	2020-21	\$ Change	% Change	2019-20	2020-21	\$ Change	% Change
Revenues	\$ 199,080	\$ 85,971	\$ (113,109)	-57%	\$ -	\$ 26,597	\$ 26,597		\$ 135,207	\$ 81,892	\$ (53,315)	-39%
Expenditures	(200,148)	(134,558)	65,590	-33%	-	(114,257)	(114,257)		(413,325)	(222,826)	190,499	-46%
Net Income	\$ (1,068)	\$ (48,587)	(47,519)		\$ -	\$ (87,660)	(87,660)		\$ (278,118)	\$ (140,934)	137,184	

	OWTC				SWTC				TTC			
	2019-20	2020-21	\$ Change	% Change	2019-20	2020-21	\$ Change	% Change	2019-20	2020-21	\$ Change	% Change
Revenues	\$ 139,978	\$ 112,492	\$ (27,486)	-20%								
Expenditures	(154,452)	(154,096)	356	0%	No Food Service				No Food Service			
Net Income	\$ (14,474)	\$ (41,604)	(27,130)		No Food Service				No Food Service			

	UBTC				Total			
	2019-20	2020-21	\$ Change	% Change	2019-20	2020-21	\$ Change	% Change
Revenues	\$ 25,482	\$ 26,331	\$ 849	3%	\$ 28,697,994	\$ 22,199,882	\$ (6,498,112)	-23%
Expenditures	(35,907)	(24,587)	11,320	-32%	(30,449,518)	(26,030,045)	4,419,473	-15%
Net Income	\$ (10,425)	\$ 1,744	12,169		\$ (1,751,524)	\$ (3,830,163)	(2,078,639)	

UTAH SYSTEM OF HIGHER EDUCATION

Student Center Auxiliary Enterprise Operations Comparisons (FY 2020 to FY 2021)

		UU				USU				WSU			
		2019-20	2020-21	\$ Change	% Change	2019-20	2020-21	\$ Change	% Change	2019-20	2020-21	\$ Change	% Change
Revenues		\$ 3,524,233	\$ 3,187,994	\$ (336,239)	-10%	\$ 2,803,164	\$ 2,562,838	\$ (240,326)	-9%	\$ 2,191,959	\$ 1,875,703	\$ (316,256)	-14%
Expenditures		(3,835,566)	(3,205,881)	629,685	-16%	(1,881,297)	(1,739,502)	141,795	-8%	(2,174,047)	(1,633,564)	540,483	-25%
Net Income		\$ (311,333)	\$ (17,887)	293,446		\$ 921,867	\$ 823,336	(98,531)		\$ 17,912	\$ 242,139	224,227	

		SUU				SNOW				DSU			
		2019-20	2020-21	\$ Change	% Change	2019-20	2020-21	\$ Change	% Change	2019-20	2020-21	\$ Change	% Change
Revenues		\$ 2,903,254	\$ 2,468,628	\$ (434,626)	-15%	No Student Center				\$ 421,160	\$ 454,402	\$ 33,242	8%
Expenditures		(1,337,604)	(1,192,121)	145,483	-11%	No Student Center				(529,710)	(419,861)	109,849	-21%
Net Income		\$ 1,565,650	\$ 1,276,507	(289,143)		No Student Center				\$ (108,550)	\$ 34,541	143,091	

		UVU				SLCC				Total			
		2019-20	2020-21	\$ Change	% Change	2019-20	2020-21	\$ Change	% Change	2019-20	2020-21	\$ Change	% Change
Revenues		\$ 2,173,883	\$ 1,676,607	\$ (497,276)	-23%	\$ 1,677,827	\$ 1,181,764	\$ (496,063)	-30%	\$ 15,695,480	\$ 13,407,936	\$ (2,287,544)	-15%
Expenditures		(2,136,996)	(1,476,985)	660,011	-31%	(1,335,352)	(701,678)	633,674	-47%	(13,230,572)	(10,369,592)	2,860,980	-22%
Net Income		\$ 36,887	\$ 199,622	162,735		\$ 342,475	\$ 480,086	137,611		\$ 2,464,908	\$ 3,038,344	573,436	

UTAH SYSTEM OF HIGHER EDUCATION

Parking Services Auxiliary Enterprise Operations Comparisons (FY 2020 to FY 2021)

	UU				USU				WSU			
	2019-20	2020-21	\$ Change	% Change	2019-20	2020-21	\$ Change	% Change	2019-20	2020-21	\$ Change	% Change
Revenues	\$ 29,851,414	\$ 26,014,205	\$ (3,837,209)	-13%	\$ 2,402,755	\$ 2,044,584	\$ (358,171)	-15%	\$ 1,671,498	\$ 1,136,616	\$ (534,882)	-32%
Expenditures	(26,603,423)	(18,719,190)	7,884,233	-30%	(1,135,271)	(1,023,422)	111,849	-10%	1,663,872	(1,514,579)	(3,178,451)	-191%
Net Income	\$ 3,247,991	\$ 7,295,015	4,047,024		\$ 1,267,484	\$ 1,021,162	(246,322)		\$ 3,335,370	\$ (377,963)	(3,713,333)	

	SUU				SNOW				DSU			
	2019-20	2020-21	\$ Change	% Change	2019-20	2020-21	\$ Change	% Change	2019-20	2020-21	\$ Change	% Change
Revenues	\$ 121,947	\$ 99,357	\$ (22,590)	-19%	No Parking Services				\$ 432,223	\$ 557,989	\$ 125,766	29%
Expenditures	(70,128)	(87,629)	(17,501)	25%					(132,889)	(108,403)	24,486	-18%
Net Income	\$ 51,819	\$ 11,728	(40,091)						\$ 299,334	\$ 449,586	150,252	

	UVU				SLCC				Total			
	2019-20	2020-21	\$ Change	% Change	2019-20	2020-21	\$ Change	% Change	2019-20	2020-21	\$ Change	% Change
Revenues	\$ 2,374,297	\$ 1,011,591	\$ (1,362,706)	-57%	\$ 1,127,361	\$ 646,661	\$ (480,700)	-43%	\$ 37,981,495	\$ 31,511,003	\$ (6,470,492)	-17%
Expenditures	(1,988,078)	(1,124,229)	863,849	-43%	(807,325)	(583,405)	223,920	-28%	(29,073,242)	(23,160,857)	5,912,385	-20%
Net Income	\$ 386,219	\$ (112,638)	(498,857)		\$ 320,036	\$ 63,256	(256,780)		\$ 8,908,253	\$ 8,350,146	(558,107)	