

**California State University,
Fresno, Association, Inc.**

**2014-15
Annual Report
Supplemental Information
(Unaudited)**

Approved by the Audit Committee
September 17, 2015

**CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
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CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
 THE CALIFORNIA STATE UNIVERSITY AUXILIARY ORGANIZATION
 STATEMENTS OF ACTIVITIES
 FOR THE YEAR ENDED JUNE 30, 2015 WITH COMPARATIVE TOTALS FOR 2014

	2014 TOTAL	2015 TOTAL	RESTRICTED	COMMERCIAL OPERATIONS			UNIVERSITY COURTYARD	STUDENT REC CENTER	UNIVERSITY STUDENT UNION
			FUND SAVE MART CENTER	BOOKSTORE	FOOD SERVICES	ADMIN			
Security Services	45,060	38,589			-	38,589			-
Smallwares	64,491	169,064	2,016		110,452		56,596		
Student Programs	82,431	126,626						9,186	117,440
Telephone/Communications	44,305	41,853		7,844	8,839	7,196	10,430	2,018	5,526
Travel/Training	64,043	66,172		3,577	408	12,829	32,113	1,285	15,960
University Donations	133,081	92,841	3,751	4,576	27,931	56,583			-
USU Co-Sponsorships	2,978	21,048							21,048
Utilities	1,275,713	1,398,802		26,572	190,089	19,642	582,731	474,099	105,669
Warehouse Expense	5,653	8,880			8,880				
Wilkinson Group Fee	180,000	180,000	180,000						
Total Expenses and Losses	35,906,797	38,166,006	8,187,285	10,693,182	8,150,207	2,445,960	4,475,811	1,518,984	2,694,577
Net Income (Loss) from Operations	\$ 117,343	\$ (1,277,771)	\$ (3,867,125)	\$ 482,648	\$ 761,868	\$ -	\$ 1,431,080	\$ (79,389)	\$ (6,853)
Allocation of Income:									
Auxiliary Activities Fund									
Other	\$ 3,585,516	\$ 2,675,596		\$ 482,648	\$ 761,868	\$ -	\$ 1,431,080		
Student Recreation Center	(48,333)	(79,389)						\$ (79,389)	
University Student Union	155,999	(6,853)							\$ (6,853)
Restricted Fund Save Mart Center	(3,575,839)	(3,867,125)	(3,867,125)						
Total Amount Allocated	\$ 117,343	\$ (1,277,771)	\$ (3,867,125)	\$ 482,648	\$ 761,868	\$ -	\$ 1,431,080	\$ (79,389)	\$ (6,853)

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
SCHEDULE OF STUDENT FEE OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2015 AND 2014

	2014 ACTUAL	2015 ACTUAL
REVENUES:		
Amount Received from Student Body Center Fees	\$ 2,916,400	\$ 3,168,775
Revenues from Operations	917,025	958,544
Total Revenues	3,833,425	4,127,319
EXPENDITURES:		
Payroll	1,376,453	1,502,565
Employee Benefits	499,492	596,336
Operating Expenses:		
Advertising/Printing	14,026	21,943
Audit/Legal Fees	0	1,764
Bad Debts	455	631
Computer Supplies/Expense	21,016	18,900
Consulting	0	15,825
Contracted Services	62,330	59,657
Copier Lease	6,117	6,077
Credit Card Fees	12,118	12,368
Depreciation	113,478	155,493
Dues/Meetings/Subscriptions	7,422	9,306
Employee Recruitment	1,032	1,585
Equipment Purchased	78,789	94,818
Insurance	35,992	37,092
Janitorial	60,422	55,320
Laundry	237	149
Management Services Agreement Fee	310,219	338,770
Miscellaneous	15,674	18,887
Office Supplies	21,825	23,470
Over/Short	(128)	(71)
Postage/Freight	213	139
Repairs/Maintenance	148,244	188,375
Save Mart Seat Licenses	300,000	300,000
Student Programs	82,431	126,626
Telephone/Communications	10,208	7,544
Travel/Training	19,914	17,245
Uniforms	6,219	1,931
USU Co-Sponsorships	2,978	21,048
Utilities	518,583	579,768
Total Expenditures	3,725,759	4,213,561
Operating Surplus (Deficit)	\$ 107,666	\$ (86,242)

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
 SCHEDULE OF INVESTMENTS
 AS OF JUNE 30, 2015

INVESTMENTS	COST	MARKET VALUE AT 6/30/15	DATE OF PURCHASE	MATURITY DATE	STATED RATE OF RETURN
<u>Money Markets:</u>					
2.1141 Citibank- Money Market	\$ 7,658,905	\$ 7,658,905			0.25%
2.1142 Local Agency Investment Fund	14,797,378	14,797,378			0.28%
Total Money Market Investments	22,456,283	22,456,283			
 <u>Common Funds:</u>					
2.1505 Common Fund Multi-Strategy Equity Fund	150,000	2,264,290	10/31/86		5.51%
Common Fund Value Equity Fund	350,500		10/31/86		
Total Common Funds	500,500	2,264,290			
 <u>Mutual Funds:</u>					
2.1501 Smith Barney Managed Government Fund	331,493	329,561	VARIOUS		2.87%
2.1508 Dodge & Cox Income Fund	424,183	416,638	6/30/99		0.99%
2.1508 Dodge & Cox Balanced Fund	424,183	752,005	6/30/99		3.54%
Total Mutual Funds	1,179,860	1,498,204			
Total Long Term Investments	1,680,360	3,762,494			
Total Investments	\$ 24,136,643	\$ 26,218,777			

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
ADMINISTRATION
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2015 AND 2014

	2013 - 14 ACTUAL	2014 - 15 BUDGET	2014 - 15 ACTUAL
INCOME:			
Management Services Agreement Fees:			
Agricultural Foundation	\$ 149,000	\$ 150,200	\$ 150,200
Associated Students	59,791	57,687	57,687
Bookstore	235,219	300,000	263,770
Food Services	235,219	300,000	263,770
Foundation	674,152	698,944	709,444
Fresno State Programs for Children, Inc.	68,500	68,206	68,206
Kenneth L. Maddy Institute	9,373	9,500	9,500
Student Recreation Center	75,000	75,000	75,000
University Courtyard	235,219	300,000	263,770
University Student Union	235,219	300,000	263,770
AOCOMP Refund	29,519	0	23,020
AOUIIT Refund	0	0	41,161
Insurance Refunds	10,249	53,000	7,484
Investment Income	91,682	100,000	100,683
Miscellaneous Income	108,915	40,000	49,377
Rental Income - ATM	7,200	7,200	7,200
Unrealized Gains/(Loss) on Investments	417,882	0	91,918
Total Revenue	2,642,140	2,459,737	2,445,960
 EXPENSES:			
Administration:			
Payroll:			
Benefitted (Including Reimbursed)	700,411	707,074	659,426
Students/Part Time	36,589	12,000	9,060
Employee Benefits	304,365	276,411	303,702
Actual Retired Employee Benefits	89,445	67,000	97,852
Accrued Retired Employee Benefits	263,297	0	8,654
Total Payroll	1,394,107	1,062,485	1,078,694
Audit Fees	26,595	35,000	31,705
Audit Fees - Chancellor's Office	0	12,000	0
Bank Charges	5,762	12,000	3,845
Building Association Fees	4,529	5,000	4,529
Computer Lease	6,787	7,500	4,942
Consulting	125	0	0
Copier Lease	10,661	15,000	10,333
CSU Centrally Paid Indirect Costs	13,795	30,000	14,061
Custodial/Building Maintenance	9,621	9,000	8,491
Depreciation:			
Buildings	79,345	85,403	93,997
Equipment	10,810	10,314	11,122
Dues/Memberships/Subscriptions	6,096	6,000	6,222
Employee Recruitment	204	500	10
Equipment Maintenance/Repair	3,464	11,000	10,465

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
ADMINISTRATION
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2015 AND 2014

	2013 - 14 ACTUAL	2014 - 15 BUDGET	2014 - 15 ACTUAL
Administration (Continued):			
Insurance	15,906	14,900	17,267
Investment Fees	8,027	6,000	8,975
Legal Fees	388	500	605
Licenses/Permits/Fees	355	1,000	754
Miscellaneous	3,266	2,500	18,069
Office Lease - 2763 E. Shaw, Suite 103	27,840	28,000	27,840
Office Supplies	16,884	18,000	17,531
Postage	15,119	11,000	11,818
Records Retention	225	1,000	1,215
Security - Cash Handling	40,810	49,000	36,163
Telephone/Communications	4,259	4,500	4,328
Travel/Training	5,784	7,000	4,201
Utilities	16,668	17,000	17,343
Administration Sub-Total	1,727,433	1,461,602	1,444,523
Human Resources/Payroll:			
Payroll:			
Benefitted	228,004	268,836	258,297
Student	11,067	12,500	5,926
Employee Benefits	86,763	88,588	83,606
Actual Retired Employee Benefits	21,873	21,000	24,055
Accrued Retired Employee Benefits	(10,198)	0	(6,434)
Total Payroll	337,509	390,924	365,449
Computer Lease	1,872	2,100	2,054
Consulting	6,263	0	8,375
Dues/Memberships/Subscriptions	0	1,000	0
Employee Assistance Program	10,000	0	10,000
Employee Recruitment	70	200	(8)
Legal Fees	0	500	704
Miscellaneous	213	500	934
Office Supplies/Postage	7,593	7,500	11,672
Repairs/Maintenance	162	0	0
Safety Program	1,529	1,000	2,426
Software	3,718	1,500	5,846
Telephone/Communications	1,192	2,000	1,192
Travel/Training	1,710	1,000	6,489
Workers Comp Claims Administration	0	0	0
Human Resources/Payroll Sub-Total	371,832	408,224	415,132

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
ADMINISTRATION
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2015 AND 2014

	2013 - 14 ACTUAL	2014 - 15 BUDGET	2014 - 15 ACTUAL
Management Information Systems:			
Payroll:			
Benefitted	217,147	214,325	226,919
Employee Benefits	94,673	90,419	95,112
Accrued Retired Employee Benefits	3,603	0	18,507
Total Payroll	315,423	304,744	340,538
Computer Hardware/Repair (minor)	1,420	6,000	6,714
Computer Lease	1,701	2,000	1,614
Computer Software/Licenses	1,007	3,000	2,302
Computer Supplies	0	500	0
Consulting	2,088	5,000	1,585
Depreciation	44,870	45,794	50,782
Dues/Memberships/Subscriptions	130	100	150
Maintenance Contracts	16,941	25,000	21,110
Miscellaneous	1,038	500	885
Office Supplies/Postage	570	600	873
Postage/Freight	17	0	7
Software Support Fees	91,766	78,000	97,047
Telephone/Communications	1,646	1,500	1,676
Travel/Training	1,997	2,500	2,139
Utilities	2,039	2,000	2,299
M.I.S. Sub-Total	482,654	477,238	529,722
University Donations			
Save Mart Center Suite	50,000	50,000	50,000
President's Suite-Catering	852	0	758
University Donations	9,370	0	5,825
University Donations Sub-Total	60,221	50,000	56,583
Total Expenses	2,642,140	2,397,064	2,445,960
NET	\$ (0)	\$ 62,673	\$ -

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC
 BOOKSTORE
 STATEMENT OF OPERATIONS
 FOR THE YEARS ENDED JUNE 30, 2015 AND 2014

	2013 - 14 ACTUAL	2014 - 15 BUDGET	2014 - 15 ACTUAL
Sales:			
Computer/Electronics:			
Computers	\$ 1,300,830	\$ 1,800,000	\$ 1,958,104
Electronics	58,967	70,000	63,428
Software	71,019	100,000	30,842
Data Plans	0	0	270,182
Extended Warranty	0	0	95,338
Course Books:			
General Books	37,701	33,000	30,429
New Textbooks	4,115,910	4,050,000	4,073,060
Used Textbooks	1,097,333	1,035,000	796,583
Textbook Rental	1,247,788	1,315,000	1,287,958
Online Books	129,790	95,000	24,045
General Merchandise	821,377	800,000	889,998
Non-Merchandise	4,508	5,000	3,286
Soft Goods	813,355	710,000	742,675
Supplies	363,380	367,000	337,174
Vendor Commissions	170,480	200,000	218,226
Total Sales	10,232,439	10,580,000	10,821,328
Cost of Goods Sold	7,452,044	7,769,748	8,206,452
Gross Margin	2,780,395	2,810,252	2,614,876
Operating Expenses:			
Payroll:			
Benefitted	546,411	541,168	572,389
Non-Benefitted	57,334	64,062	36,026
Student	315,561	325,000	344,617
Employee Benefits	349,360	329,884	354,192
Actual Retired Employee Benefits	180,599	200,000	184,960
Accrued Retired Employee Benefits	(22,360)	0	22,505
Total Payroll	1,426,906	1,460,114	1,514,688
Advertising	9,704	15,000	5,558
Computer Lease	9,768	12,000	7,785
Confections/Cups/Sleeves/Lids	483	750	404
Credit Card Fees	145,933	160,000	151,221
Depreciation	22,703	44,231	27,403
Donations	2,514	8,000	4,576
Dues/Memberships/Subscriptions	16,680	15,000	14,852
Insurance	50,389	57,160	37,653
Licenses/Permits/Fees	1,916	7,000	1,647
Management Services Agreement Fee	235,219	300,000	263,770
Minor Equipment	9,020	5,000	18,337
Miscellaneous	4,105	3,000	2,680
Obsolete Merchandise	30,900	30,000	57,224
Office Supplies	31,920	35,000	30,155

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC
 BOOKSTORE
 STATEMENT OF OPERATIONS
 FOR THE YEARS ENDED JUNE 30, 2015 AND 2014

	2013 - 14 ACTUAL	2014 - 15 BUDGET	2014 - 15 ACTUAL
Operating Expenses (Continued):			
Postage/Freight	8,671	10,000	5,464
Repairs/Maintenance	17,554	20,000	24,939
Maintenance Contracts	6,421	8,000	6,385
Telephone/Communications	7,920	8,500	7,844
Travel/Training	3,799	5,000	3,577
Uncollectible Debt	5,362	2,500	4,991
Utilities	26,571	28,000	26,572
	2,074,459	2,234,255	2,217,725
Total Operating Expenses			
	2,074,459	2,234,255	2,217,725
 SURPLUS TO RESERVE FOR COMMERCIAL OPERATIONS	 \$ 705,936	 \$ 575,997	 \$ 397,151
	\$ 705,936	\$ 575,997	\$ 397,151

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
 BOOKSTORE - KENNEL COPY CENTER
 STATEMENT OF OPERATIONS
 FOR THE YEARS ENDED JUNE 30, 2015 AND 2014

	2013 - 14 ACTUAL	2014 - 15 BUDGET	2014 - 15 ACTUAL
INCOME:			
Copy Center Services	\$ 83,978	\$ 78,000	\$ 85,159
Photocopying	22,434	25,000	39,606
Syllabus	260,684	265,000	229,737
Total Income:	367,097	368,000	354,502
Cost Of Goods Sold	55,165	62,000	53,372
Gross Margin	311,932	306,000	301,130
EXPENSES:			
Payroll:			
Benefitted	48,844	50,522	52,723
Student	31,055	36,437	32,400
Employee Benefits	39,938	34,619	40,316
Total Payroll	119,837	121,578	125,439
Computer Lease	904	1,300	910
Copier Lease	26,503	15,200	13,113
Office Supplies	0	100	0
Repairs/Maintenance	205	500	164
Syllabus Expense	74,040	80,000	76,007
Total Expenses	221,490	218,678	215,633
SURPLUS TO RESERVE FOR COMMERCIAL OPERATIONS	\$ 90,442	\$ 87,322	\$ 85,497

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
 SAVE MART CENTER
 STATEMENT OF OPERATIONS
 FOR THE YEARS ENDED JUNE 30, 2015 AND 2014

	2013 - 14 ACTUAL	2014 - 15 BUDGET	2014 - 15 ACTUAL
REVENUES:			
Advertising	\$ 564,450	\$ 650,000	\$ 597,500
Campus Pointe - Ground Lease	361,128	372,000	374,495
Donation Revenue	2,716,648	4,477,785	2,942,974
Gain/(Loss) on Sale of Assets	631	0	0
Insurance Refund	20,815	0	7,676
Interest Income	4,344	0	(13,306)
Other Income	3,015	0	76
Student Seat Licenses	593,860	300,000	300,000
Unrealized Gain on Investments	146,684	25,000	28,694
Vendor Rebates	89,109	100,000	82,051
Total Revenues	4,500,684	5,924,785	4,320,159
EXPENSES:			
Advances to SMG Operating	1,167,931	1,401,832	1,505,119
Advertising/Printing	2,538	0	1,445
Amortization	53,221	0	0
Audit/Legal Fees	45,716	50,000	155,379
Capital Lease Expense - SRB 2005 Bonds	3,114,390	2,892,500	2,892,500
Corporate Sponsor Entitlements	0	2,000	0
Credit Card Fees	3,615	2,000	2,865
Donor Stewardship/Cultivation	7,927	10,000	3,751
Insurance	246,458	236,785	225,004
License, Permits, Fees	1,312	200	198
Miscellaneous	0	500	0
Possessory Interest Taxes	103,437	105,000	121,536
Repairs/Maintenance	0	1,000	0
Smallwares	0	0	2,016
Wilkinson Group Fee	180,000	180,000	180,000
Total Expenses	4,926,545	4,881,817	5,089,813
SURPLUS/(DEFICIT) BEFORE ENTITLEMENTS AND NON-CASH EXPENDITURES	(425,861)	1,042,968	(769,653)
Entitlements and Non-Cash Expenditures:			
Athletic Corporation Entitlements	267,855	250,000	250,855
Bond Expenses:			
Bond Issue - 2005	29,745	28,900	28,895
Depreciation:			
Building	2,610,732	2,609,982	2,609,301
Equipment	241,646	196,800	208,421
SURPLUS/(DEFICIT) TO RESERVE FOR SAVE MART CENTER	\$ (3,575,839)	\$ (2,042,714)	\$ (3,867,125)

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
STUDENT RECREATION CENTER
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2015 AND 2014

	2013 - 14 ACTUAL	2014 - 15 BUDGET	2014 - 15 ACTUAL
INCOME:			
Student Fees Returned to Operations	\$ 1,112,400	\$ 1,169,400	\$ 1,169,400
Lease Space:			
Lyles Center	37,000	43,879	43,879
Peters Center	79,650	79,650	79,650
Memberships	52,255	60,000	54,745
Other Rental Income	17,824	12,000	18,830
Rental Income, Lockers	2,993	3,500	2,265
Retail Sales	20,778	22,000	24,534
Personal Training	541	0	1,122
Summer Camp	29,157	15,000	27,938
Towel Service	1,200	1,500	1,515
Donation-Associated Students-Capital Equipment	-	0	7,000
Interest Income	934	1,100	500
Miscellaneous	10,044	9,000	8,217
	<hr/>	<hr/>	<hr/>
Total Income	1,364,775	1,417,029	1,439,595
EXPENSES:			
Payroll:			
Benefitted	274,225	277,209	273,524
Non-Benefitted	904	0	13,053
Student	196,367	199,417	220,221
Employee Benefits	177,059	169,594	177,718
Accrued Retired Employee Benefits	15,346	0	12,154
Total Payroll	<hr/>	<hr/>	<hr/>
Advertising/Marketing/Promotions	6,156	5,000	5,376
Bad Debt Expense	200	0	100
Computer Expense:			
Lease	4,016	4,000	3,949
Maintenance Fees	4,436	5,000	5,478
Contracted Services:			
Landscape	14,032	15,000	11,474
Elevator Service	2,348	5,000	1,025
Engineering Services - HVAC	22,148	22,000	23,777
Fitness Equipment	10,740	15,000	5,491
Group Fitness	7,880	10,000	12,045
Pest Management	2,220	5,000	2,345
Copier Lease	6,117	10,000	5,969
Credit Card Fees	1,641	1,500	2,015
Depreciation	33,664	57,291	37,291
Dues/Memberships/Subscriptions	1,433	1,500	1,339
Employee Recruitment	0	500	255
Equipment:			
Building	8,057	0	8,252
Check Out	963	0	2,749
Exercise	33,416	0	54,334
Group Fitness	232	0	4,305

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
 STUDENT RECREATION CENTER
 STATEMENT OF OPERATIONS
 FOR THE YEARS ENDED JUNE 30, 2015 AND 2014

	2013 - 14 ACTUAL	2014 - 15 BUDGET	2014 - 15 ACTUAL
EXPENSES (CONTINUED):			
Insurance	14,893	12,700	14,316
Janitorial Supplies	24,109	22,000	22,348
Laundry	237	200	149
Management Services Agreement Fee	75,000	75,000	75,000
Miscellaneous	468	500	45
Office Supplies/Postage	1,674	1,500	1,827
Over/Short	(28)	0	(35)
Program/Special Events	6,681	8,000	9,186
Repairs/Maintenance:	25,025	0	11,837
Building	0	35,000	0
Retail - Cost of Goods Purchased	14,962	17,000	18,167
Telephone/Communications	4,481	5,000	2,018
Travel/Training	2,510	5,000	1,285
Uniforms	3,787	3,000	1,003
Utilities	412,749	425,000	474,099
Waste Management	2,962	4,000	3,500
	<hr/>	<hr/>	<hr/>
Total Disbursements	1,413,108	1,416,911	1,518,984
	<hr/>	<hr/>	<hr/>
SURPLUS (DEFICIT) TO RESERVE FOR STUDENT RECREATION CENTER	\$ (48,333)	\$ 118	\$ (79,389)

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
 UNIVERSITY COURTYARD
 STATEMENT OF OPERATIONS
 FOR THE YEARS ENDED JUNE 30, 2015 AND 2014

	2013 - 14 ACTUAL	2014 - 15 BUDGET	2014 - 15 ACTUAL
SALES:			
Rent	\$ 5,309,588	\$ 5,126,000	\$ 5,355,066
Application Fee	62,364	60,000	52,965
Assessments	28,688	40,000	30,075
ATM Commission	1,473	1,500	1,079
Safe Commission	2,984	0	6,066
Damage Assessments	11,216	11,000	11,087
Key Charges	16,816	15,000	16,515
Late Fees	13,051	17,000	11,875
Miscellaneous	28,798	20,000	11,590
Processing Fees	20,090	20,000	19,050
Rebate - Energy	23	0	87
Service Charges	59,663	55,000	54,610
Summer Conferences	283,667	275,000	278,835
Summer Session Rent	24,399	20,000	30,509
Vendor/Laundry Commissions	25,319	22,000	27,482
Total Income	5,888,136	5,682,500	5,906,891
 EXPENSES:			
General	2,120,074	2,377,922	2,252,239
Marketing	125,563	117,756	115,437
Summer Conferences	377,822	391,364	372,470
Physical Plant	1,370,735	1,424,227	1,523,798
Resident Life	190,469	188,768	211,867
Total Expenses	4,184,663	4,500,036	4,475,811
 SURPLUS TO RESERVE FOR UNIVERSITY COURTYARD	 \$ 1,703,473	 \$ 1,182,464	 \$ 1,431,080

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
UNIVERSITY COURTYARD
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2015 AND 2014

	2013 - 14 ACTUAL	2014 - 15 BUDGET	2014 - 15 ACTUAL
General:			
Payroll:			
Benefitted	\$ 268,330	\$ 263,235	\$ 259,841
Non Benefitted	0	0	12,166
Student	165,851	192,442	186,980
Employee Benefits	140,370	121,510	137,009
Actual Retired Employee Benefits	329	0	329
Accrued Retired Employee Benefits	(26,771)	0	(34,984)
Total Payroll	548,109	577,187	561,341
Advertising and Printing	0	0	1,801
Allowance for Uncollectible Debt	0	25,000	20,350
Bond Amortization:			
Bond Issue - 2011	37,724	39,300	39,242
Cable TV	60,539	100,000	66,331
Computer Lease	10,660	9,000	8,534
Computer Supplies	6,994	12,000	15,131
Credit Card Fees	60,066	50,000	59,253
Depreciation:			
Buildings	455,036	525,067	451,070
Equipment	189,111	217,368	253,186
Dues/Memberships/Subscriptions	634	1,000	564
Employee Recruitment	27	200	28
Financial Aid Fee Assessment	(9,000)	9,000	0
Hotel Rental Expense	11,673	0	5,555
Housing Incentive	25,585	20,000	19,879
Insurance	163,711	155,800	159,134
Interest Expense:			
Bond Debt	213,017	229,000	175,686
Legal Fees	0	0	25,000
Management Services Agreement Fee	235,219	300,000	263,770
Miscellaneous	3,735	8,000	12,911
Office Supplies	16,388	17,000	19,720
Over/Short	98	0	(24)
Repairs/Maintenance	(126)	0	0
Residence Advisor Meals	69,069	60,000	71,536
Software Agreement - CBORD	8,076	9,000	8,873
Telephone/Communications	8,578	9,000	9,157
Travel/Training	5,152	5,000	4,211
Total General	\$ 2,120,074	\$ 2,377,922	\$ 2,252,239

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
UNIVERSITY COURTYARD
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2015 AND 2014

	2013 - 14 ACTUAL	2014 - 15 BUDGET	2014 - 15 ACTUAL
<u>Marketing</u>			
Payroll:			
Benefitted	\$ 18,361	\$ 18,720	\$ 19,654
Student	41,469	41,222	30,156
Employee Benefits	4,194	1,614	4,528
Actual Retired Employee Benefits	7,789	11,000	6,044
Total Payroll	<u>71,813</u>	<u>72,556</u>	<u>60,382</u>
Advertising/Printing	27,483	25,000	24,657
Computer Lease	1,634	2,500	1,655
Computer Supplies	1,463	1,500	2,069
Miscellaneous	1,109	500	1,147
Office Supplies	9,107	2,000	9,930
Postage	12,393	12,000	15,550
Software	0	1,000	0
Telephone/Communications	0	500	0
Travel/Training	562	200	48
Total Marketing	<u>\$ 125,563</u>	<u>\$ 117,756</u>	<u>\$ 115,437</u>
<u>Summer Conferences</u>			
Payroll:			
Benefitted	\$ 18,361	\$ -	\$ 20,804
Non-Benefitted	-	18,720	-
Student	28,759	32,930	28,980
Temporary	6,300	0	4,810
Employee Benefits	4,967	1,614	4,188
Total Payroll	<u>58,386</u>	<u>53,264</u>	<u>58,781</u>
Advertising/Printing	1,392	600	2,378
Computer Lease	496	500	498
Computer Supplies	0	500	0
Contract Services:			
Housekeeping	163,950	165,000	170,508
Refrigeration/Maintenance	5,937	20,000	6,338
Employee Procurement	0	0	0
Equipment Rental	2,700	4,000	3,300
Janitorial Supplies	0	6,000	0
Laundry	12,136	13,000	9,533
Miscellaneous	139	500	472
Office Supplies	4,406	500	186
Paper Supplies	7,695	5,000	0
Telephone/Communications	106	500	230
Travel/Training	480	2,000	246
Utilities	120,000	120,000	120,000
Total Summer Conferences Expenses	<u>\$ 377,822</u>	<u>\$ 391,364</u>	<u>\$ 372,470</u>

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
UNIVERSITY COURTYARD
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2015 AND 2014

	2013 - 14 ACTUAL	2014 - 15 BUDGET	2014 - 15 ACTUAL
Physical Plant			
Payroll:			
Benefitted	\$ 35,808	\$ 44,637	\$ 45,222
Non-Benefitted	-	-	-
Student	2,700	2,400	4,075
Temporary	40,719	21,863	47,200
Employee Benefits	26,897	30,392	29,684
Total Payroll	<u>106,124</u>	<u>99,292</u>	<u>126,180</u>
Contract Services:			
Exterminator	8,927	10,000	19,642
Housekeeping	448,852	472,000	466,385
Key System	14,808	9,000	5,995
Landscape/Grounds Maintenance	45,476	45,000	25,273
Pool Service	9,950	8,000	9,300
Refrigeration/Heating	37,620	36,000	37,620
Waste Services	18,613	20,000	21,881
Total Contract Services	<u>584,246</u>	<u>600,000</u>	<u>586,097</u>
Equipment Rental	8,390	6,000	9,530
Janitorial Supplies	12,985	17,000	12,924
Key System Maintenance	(2,480)	14,000	2,913
Landscape Maintenance (Non-Contract)	13,450	8,000	20,160
Laundry	10,454	10,000	12,862
Licenses/Fees	0	400	0
Miscellaneous	429	500	813
Office Supplies	627	100	53
Paper Supplies	40,118	48,000	49,853
Refrigeration/Heating (Non-Contract)	103,912	100,000	121,487
Repairs/Maintenance	65,721	65,000	61,268
Smallwares	24,593	20,000	56,596
Telephone/Communications	235	500	328
Travel/Training	169	100	4
Utilities	401,761	435,335	462,731
Total Physical Plant	<u>\$ 1,370,735</u>	<u>\$ 1,424,227</u>	<u>\$ 1,523,798</u>

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
UNIVERSITY COURTYARD
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2015 AND 2014

	2013 - 14 ACTUAL	2014 - 15 BUDGET	2014 - 15 ACTUAL
<u>Resident Life</u>			
Payroll:			
Benefitted	\$ 43,312	\$ 42,880	\$ 47,149
Student	74,226	74,439	89,574
Employee Benefits	20,939	19,149	21,448
Total Payroll	138,477	136,468	158,170
BACCHUS	0	500	0
Computer Lease	2,030	2,500	2,170
Dues/Memberships/Subscriptions	699	400	429
Employee Recruitment	40	0	0
Miscellaneous	3,654	3,000	2,992
Office Supplies	5,846	7,000	8,561
Parking	720	700	720
Programming	8,387	9,000	12,549
Public Safety Assistants	1,411	1,700	1,328
RHA Expense	1,884	2,000	2,079
Telephone/Communications	344	1,500	715
Travel/Training	12,815	8,000	15,054
Tuition/Fees/Books	14,163	16,000	7,100
Total Resident Life Expenses	\$ 190,469	\$ 188,768	\$ 211,867

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
UNIVERSITY DINING SERVICES
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2015 AND 2014

	2013 - 14 ACTUAL	2014 - 15 BUDGET	2014 - 15 ACTUAL
Sales:			
The Bucket Grill & Pub	\$ 194,788	\$ 179,000	\$ 311,460
Catering	1,177,415	1,032,000	1,500,231
Commissions	28,093	27,000	15,839
Library Café/Starbucks	744,580	750,000	794,119
Mobile Food Truck	74,546	90,000	85,344
Satellite Union Snack Bar	165,939	180,864	354,809
UC Food Court	282,002	290,000	284,486
University Dining Hall	4,596,923	4,430,000	4,323,184
USU Food Court	986,426	939,000	905,845
Union Snack Bar	309,508	300,200	336,758
Total Sales	8,560,219	8,218,064	8,912,075
Less: Cost of Goods Purchased	3,010,074	2,792,619	3,177,583
Gross Profit on Sales	5,550,145	5,425,445	5,734,492
Operating Expenses:			
Payroll:			
Benefitted	462,573	659,558	582,382
Non-Benefitted	819,414	748,481	801,645
Student	398,634	402,649	539,502
Employee Benefits	511,067	359,982	534,470
Total Payroll	2,191,688	2,170,670	2,458,000
Advertising/Printing	7,411	23,800	3,286
Advertising-Franchise	20,565	0	21,826
Allowance for Uncollectible Debt	0	20,000	16,691
Amortization	3,000	3,000	3,000
Bank Charges	1,633	1,500	4,312
Cable TV Service	1,863	2,000	2,084
Computer Lease	2,878	3,700	2,327
Computer Supplies	1,978	0	339
Contract Services - USU Building Operations	30,000	30,000	30,000
Credit Card Fees	97,939	88,000	135,402
Depreciation	238,664	206,934	237,912
Donations	62,419	0	27,931
Dues/Memberships/Subscriptions	260	100	24
Employee Recruitment	1,732	1,200	2,745
Equipment Rental	63,944	30,500	67,363
Food Service Administration Expense	662,746	834,800	827,660
Janitorial/Sanitation	61,554	45,000	66,832
Laundry	56,320	46,000	53,481
Legal/Audit	102	0	0
Licenses/Permits/Fees	7,637	10,300	9,019
Maintenance Fees - CBORD	6,029	6,000	6,404

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
 UNIVERSITY DINING SERVICES
 STATEMENT OF OPERATIONS
 FOR THE YEARS ENDED JUNE 30, 2015 AND 2014

	2013 - 14 ACTUAL	2014 - 15 BUDGET	2014 - 15 ACTUAL
Operating Expenses (Continued):			
Miscellaneous	18,655	14,000	15,178
Non-Student Tax	13,403	12,500	14,574
Office Supplies	11,814	8,700	16,531
Over/Short	945	0	(583)
Paper Supplies	154,343	148,000	144,105
Postage/Freight	215	600	456
Repairs /Maintenance	174,682	125,000	163,525
Resident Advisor Meals	93,963	90,000	97,224
Royalties	132,802	126,450	122,302
Security Services	2,721	0	0
Smallwares	39,898	41,500	110,452
Telephone/Communications	9,816	9,300	8,839
Travel/Training	3,273	1,400	408
Uniforms	9,294	9,100	13,014
University Student Union Rent	72,800	75,000	72,800
Utilities	190,090	193,212	190,089
Vehicle Expense	9,753	10,000	18,192
Warehouse Expense	5,653	10,000	8,880
	<hr/>		
Total Operating Expenses	4,464,482	4,398,266	4,972,624
	<hr/>		
SURPLUS/(DEFICIT) TO RESERVE FOR COMMERCIAL OPERATIONS	\$ 1,085,663	\$ 1,027,179	\$ 761,868
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CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
UNIVERSITY DINING SERVICES
ADMINISTRATION
FOR THE YEARS ENDED JUNE 30, 2015 AND 2014

	2013 - 14	2014 - 15	2014 - 15
	ACTUAL	BUDGET	ACTUAL
EXPENSES:			
Payroll:			
Benefitted	\$ 115,327	\$ 125,766	\$ 116,366
Non-Benefitted	18,713	0	25,625
Student	9,878	9,791	7,496
Employee Benefits	67,449	62,707	58,878
Actual Retired Employee Benefits	199,391	205,000	195,200
Accrued Retired Employee Benefits	(139,271)	0	20,636
Total Payroll and Benefits	<u>271,486</u>	<u>403,264</u>	<u>424,201</u>
Advertising	0	0	1,229
Computer Lease	2,206	2,000	2,587
Computer Supplies	347	500	285
Consulting Fees	16,401	0	4,495
Copier Lease	4,574	4,500	4,435
Dues/Memberships/Subscriptions	390	500	330
Employee Recruitment	15,119	10,000	16,618
Equipment Rental	347	500	256
Insurance	57,679	51,700	52,151
License/Permits/Fees	1,526	0	1,724
Management Services Agreement Fee	235,219	300,000	263,770
Miscellaneous	2,350	5,000	1,639
Office Supplies	8,220	7,000	6,690
Postage/Freight	79	200	118
Repairs/Maintenance	3,717	5,000	9,297
Software	28,423	30,000	28,851
Telephone/Communications	2,122	2,200	2,067
Travel/Training	3,032	2,000	(30)
Uniforms	0	500	1,376
Vehicle Expense	9,511	10,000	5,570
	<u>662,746</u>	<u>834,864</u>	<u>827,660</u>
Total Expenses	<u>662,746</u>	<u>834,864</u>	<u>827,660</u>
Administration Distributed to Units	<u>\$ 662,746</u>	<u>\$ 834,864</u>	<u>\$ 827,660</u>

DISTRIBUTION OF JUNE 30, 2015 AND 2014 FOOD SERVICE ADMINISTRATION EXPENSE:

	2013 - 14	2014 - 15	2014 - 15
	ACTUAL	BUDGET	ACTUAL
The Bucket Grill & Pub	\$ 13,287	\$ 16,700	\$ 16,557
Catering	46,384	58,400	57,900
Library Café/Starbucks	52,987	66,800	66,229
University Center Food Court	13,287	16,700	16,557
University Dining Hall	450,633	567,700	562,842
USU Food Court	72,878	91,800	91,015
Union Snack Bar	13,287	16,700	16,557
	<u>662,746</u>	<u>834,800</u>	<u>827,660</u>
Total Administration Allocated	<u>\$ 662,746</u>	<u>\$ 834,800</u>	<u>\$ 827,660</u>

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
UNIVERSITY DINING SERVICES - THE BUCKET GRILL & PUB
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2015 AND 2014

	2013 - 14 ACTUAL	2014 - 15 BUDGET	2014 - 15 ACTUAL
Sales:			
Beverages - Alcoholic	\$ 24,734	\$ 24,000	\$ 29,475
Food/Beverages	169,955	155,000	281,240
Office Coffee	100	0	745
Total Sales	194,788	179,000	311,460
Less: Cost of Food Purchased	80,539	68,020	121,526
Gross Profit on Sales	114,249	110,980	189,934
Operating Expenses:			
Payroll:			
Benefitted	11,096	21,145	17,647
Non-Benefitted	24,156	11,638	41,524
Student	9,670	12,241	15,773
Employee Benefits	12,458	5,941	12,270
Total Payroll	57,380	50,965	87,214
Advertising/Printing	3,206	500	25
Bank Charges	0	0	807
Cable TV Service	1,863	2,000	2,084
Commission	0	0	580
Depreciation	2,592	3,456	3,456
Food Service Administration	13,287	16,700	16,557
Janitorial/Sanitation	4,422	7,000	5,222
Laundry	2,055	1,500	1,913
Licenses/Permits/Fees	1,704	2,000	1,704
Miscellaneous	86	200	158
Non-Student Tax	1,298	1,000	2,147
Office Supplies	582	500	259
Over/Short	(91)	0	81
Paper Supplies	4,490	6,500	11,673
Postage/Freight	41	0	316
Repairs/Maintenance	11,209	6,000	16,220
Royalties - Me N Ed's	0		3,050
Smallwares	6,291	1,000	13,632
Telephone/Communications	999	500	944
Uniforms	0	500	325
Utilities	8,132	8,500	8,132
Total Operating Expenses	119,547	108,821	176,499
SURPLUS/(DEFICIT) TO RESERVE FOR COMMERCIAL OPERATIONS	\$ (5,298)	\$ 2,159	\$ 13,435

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
UNIVERSITY DINING SERVICES - CATERING
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2015 AND 2014

	2013 - 14 ACTUAL	2014 - 15 BUDGET	2014 - 15 ACTUAL
Sales:			
Beverages - Alcoholic	\$ 33,612	\$ 20,000	\$ 27,771
Equipment Rental	78,843	35,000	68,120
General Sales	1,060,484	975,000	1,396,863
Miscellaneous	4,477	2,000	7,477
Total Sales	<u>1,177,415</u>	<u>1,032,000</u>	<u>1,500,231</u>
Less: Cost of Food Purchased	<u>323,687</u>	<u>286,800</u>	<u>447,578</u>
Gross Profit on Sales	853,728	745,200	1,052,653
Operating Expenses:			
Payroll:			
Benefitted	137,432	162,041	192,176
Non-Benefitted	113,471	105,897	146,014
Student	29,913	29,086	66,119
Employee Benefits	118,039	105,600	156,875
Actual Retired Employee Benefits	0	6,000	0
Total Payroll	<u>398,855</u>	<u>408,624</u>	<u>561,185</u>
Advertising/Printing	0	0	89
Computer Lease	980	1,300	723
Depreciation	4,885	2,233	8,034
Dues/Memberships/Subscriptions	220	100	24
Employee Recruitment	40	200	40
Equipment Rental	61,138	30,000	63,447
Food Service Administration	46,384	58,400	57,900
Janitorial/Sanitation	278	500	604
Laundry	20,389	17,000	19,542
Licenses/Permits/Fees	427	500	527
Miscellaneous	4,421	3,000	4,728
Office Supplies	5,236	1,000	9,025
Paper Supplies	42,945	35,000	57,964
Repairs/Maintenance	7,262	5,000	13,255
Smallwares	3,920	10,000	60,424
Software	1,635	0	0
Telephone/Communications	3,534	3,500	2,376
Travel/Training	899	500	175
Uniforms	1,823	2,500	6,821
Utilities	2,986	6,000	2,985
Vehicle Expense	7,247	5,000	18,192
Total Operating Expenses	<u>615,504</u>	<u>590,357</u>	<u>888,058</u>
SURPLUS/(DEFICIT) TO RESERVE FOR COMMERCIAL OPERATIONS	<u>\$ 238,224</u>	<u>\$ 154,843</u>	<u>\$ 164,594</u>

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
UNIVERSITY DINING SERVICES - COMMISSIONS
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2015 AND 2014

	2013 - 14 ACTUAL	2014 - 15 BUDGET	2014 - 15 ACTUAL
Income:			
Rentals:			
Juice It Up-Ice	\$ 5,800	\$ 7,000	\$ 7,000
Planet Java	12,520	10,000	0
Vending Machines	9,773	10,000	8,839
SURPLUS TO RESERVE FOR COMMERCIAL OPERATIONS	\$ 28,093	\$ 27,000	\$ 15,839

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
UNIVERSITY DINING SERVICES - DONATIONS
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2015 AND 2014

	2013 - 14 ACTUAL	2014 - 15 BUDGET	2014 - 15 ACTUAL
Operating Expenses:			
University Donations	\$ 62,419	\$ -	\$ 27,931
DEFICIT TO RESERVE FOR COMMERCIAL OPERATIONS	\$ (62,419)	\$ -	\$ (27,931)

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
UNIVERSITY DINING SERVICES - LIBRARY CAFÉ - STARBUCKS
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2015 AND 2014

	2013 - 14 ACTUAL	2014 - 15 BUDGET	2014 - 15 ACTUAL
Sales:			
General	\$ 744,580	\$ 750,000	\$ 794,119
Less: Cost of Food Purchased	291,161	273,319	319,168
	453,419.04	476,681	474,951
Gross Profit on Sales			
Operating Expenses:			
Payroll:			
Benefitted	39,335	77,118	51,953
Non-Benefitted	51,127	21,904	26,445
Student	107,634	90,000	129,881
Employee Benefits	34,439	32,494	21,557
Total Payroll	232,535	221,516	229,837
Advertising/Printing	1,501	1,000	2,043
Amortization	3,000	3,000	3,000
Computer Lease	422	500	449
Credit Card Fees	16,946	18,000	24,873
Depreciation	40,319	39,145	39,145
Dues/Memberships/Subscriptions	40	0	0
Employee Recruitment	1,692	500	2,705
Food Service Administration	52,987	66,800	66,229
Janitorial/Sanitation	134	1,000	45
Laundry	4,096	2,000	7,487
Legal/Audit	10	0	0
Licenses/Permits/Fees	350	400	350
Miscellaneous	1,583	1,000	618
Office Supplies	1,306	2,000	1,592
Over/Short	665	0	(463)
Paper Supplies	37,336	25,000	26,104
Postage/Freight	66	200	0
Repairs/Maintenance	8,192	2,000	9,557
Royalties	60,216	60,000	63,342
Smallwares	1,789	1,000	414
Telephone/Communications	382	200	500
Travel/Training	393	200	0
Uniforms	421	500	309
	466,380	445,961	478,731
Total Operating Expenses			
SURPLUS/(DEFICIT) TO RESERVE FOR COMMERCIAL OPERATIONS	\$ (12,961)	\$ 30,720	\$ (3,780)

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
UNIVERSITY DINING SERVICES - MOBILE FOOD TRUCK
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2015 AND 2014

	2013 - 14 ACTUAL	2014 - 15 BUDGET	2014 - 15 ACTUAL
Sales:			
General	\$ 74,546	\$ 90,000	\$ 85,344
Less: Cost of Food Purchased	34,355	41,813	41,479
Gross Profit on Sales	40,191	48,187	43,865
Operating Expenses:			
Payroll:			
Non-Benefitted	20,583	22,280	23,407
Student	3,908	6,288	6,350
Employee Benefits	2,519	4,285	3,069
Total Payroll	27,009	32,853	32,826
Advertising/Printing	64	500	0
Bank Charges	1,633	1,500	1,949
Depreciation	10,258	10,258	10,258
Janitorial/Sanitation	317	0	0
Laundry	1,811	1,500	1,117
Licenses/Permits/Fees	467	1,300	1,446
Miscellaneous	184	200	0
Non-Student Tax	563	500	644
Office Supplies	0	100	467
Over/Short	46	0	(7)
Paper Supplies	1,863	4,000	2,479
Repairs/Maintenance	2,883	3,000	3,159
Smallwares	0	500	1,201
Uniforms	0	500	0
Vehicle Expense	2,505	5,000	0
Total Operating Expenses	49,602	61,711	55,539
SURPLUS/(DEFICIT) TO RESERVE FOR COMMERCIAL OPERATIONS	\$ (9,411)	\$ (13,524)	\$ (11,674)

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
UNIVERSITY DINING SERVICES - CONVENIENCE STORES
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2015 AND 2014

	2013 - 14 ACTUAL	2014 - 15 BUDGET	2014 - 15 ACTUAL
Sales:			
General	\$ 165,939	\$ 180,864	\$ 354,809
Less: Cost of Food Purchased	119,077	133,027	213,273
Gross Profit on Sales	46,862	47,837	141,536
Operating Expenses:			
Payroll:			
Benefitted	10,295	21,000	13,979
Non-Benefitted	9,154	9,279	14,506
Student	19,930	18,181	65,151
Employee Benefits	7,400	11,686	11,299
Total Payroll	46,779	60,146	104,934
Advertising/Printing	1,467	0	881
Contract Services-USU Building Operations	900	900	900
Bank Charges	0	0	6
Depreciation	0	5,000	4,624
Janitorial/Sanitation	1,667	1,500	3,776
Licenses/Permits/Fees	1,028	1,500	1,867
Miscellaneous	633	0	2,142
Office Supplies	124	0	156
Over/Short	106	0	472
Paper Supplies	330	500	3,164
Repairs/Maintenance	2,892	500	7,104
Security Services	2,721	0	0
Smallwares	3,818	2,000	3,553
Telephone/Communications	407	100	647
USU-Rent for SSU	2,200	2,200	2,200
Total Operating Expenses	65,071	74,346	136,427
SURPLUS TO RESERVE FOR COMMERCIAL OPERATIONS	\$ (18,209)	\$ (26,509)	\$ 5,109

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
UNIVERSITY DINING SERVICES - UNIVERSITY CENTER (TACO BELL)

STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2015 AND 2014

	2013 - 14 ACTUAL	2014 - 15 BUDGET	2014 - 15 ACTUAL
Sales:			
Beverages	\$ 51,766	\$ 55,000	\$ 51,900
Taco Bell Express	230,236	235,000	232,585
Total Sales	282,002	290,000	284,486
Less: Cost of Food Purchased	91,511	90,000	108,285
Gross Profit on Sales	190,491	200,000	176,201
Operating Expenses:			
Payroll:			
Benefitted	10,877	5,720	6,105
Non-Benefitted	48,474	60,000	44,941
Student	46,597	35,000	42,613
Employee Benefits	19,302	2,982	14,556
Total Payroll	125,248	103,702	108,215
Advertising/Printing	0	200	39
Bank Charges	0	0	492
Commissions	0	0	385
Computer Lease	343	0	339
Depreciation	17,764	17,764	17,764
Food Services Administration	13,287	16,700	16,557
Janitorial/Sanitation	4,890	4,000	6,477
Laundry	0		63
Licenses/Permits/Fees	828	1,000	828
Miscellaneous	2,867	2,000	1,511
Non-Student Tax	2,127	2,000	2,147
Office Supplies	219	500	234
Over/Short	13	0	168
Paper Supplies	11,542	10,000	14,356
Repairs/Maintenance	9,177	6,000	10,687
Taco Bell Express	16,136	16,450	16,278
Smallwares	1,851	1,500	1,771
Telephone/Communications	1,177	1,000	1,123
Travel/Training	0	0	200
Uniforms	0	800	1,208
Utilities	8,712	8,712	8,712
Total Operating Expenses	216,184	192,328	209,554
SURPLUS/(DEFICIT) TO RESERVE FOR COMMERCIAL OPERATIONS	\$ (25,693)	\$ 7,672	\$ (33,354)

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
UNIVERSITY DINING SERVICES - UNIVERSITY DINING HALL
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2015 AND 2014

	2013 - 14 ACTUAL	2014 - 15 BUDGET	2014 - 15 ACTUAL
Sales:			
Contract Sales:			
Commuter Contracts	\$ 337,422	\$ 380,000	\$ 100,631
Guests	143,915	150,000	170,501
Contract Sales - Courtyard Residents	3,881,170	3,700,000	3,839,000
Summer Conferences - Non-Taxable	230,762	200,000	206,026
Summer Conferences - Taxable	3,330	0	7,024
Miscellaneous	325	0	0
Total Sales	<u>4,596,923</u>	<u>4,430,000</u>	<u>4,323,182</u>
Less: Cost of Food Purchased	<u>1,521,634</u>	<u>1,417,600</u>	<u>1,395,717</u>
Gross Profit on Sales	3,075,288	3,012,400	2,927,465
Operating Expenses:			
Payroll:			
Benefitted	200,402	269,576	239,185
Non-Benefitted	403,082	399,960	355,024
Student	78,669	96,854	109,677
Employee Benefits	254,507	147,754	245,900
Total Payroll	<u>936,659</u>	<u>914,144</u>	<u>949,786</u>
Advertising/Printing	40	1,000	3
Allowance for Uncollectible Expense	0	20,000	16,691
Computer Lease	799	500	343
Credit Card Fees	80,993	70,000	109,796
Depreciation	117,341	120,650	141,504
Employee Recruitment	0	500	0
Equipment Rental	2,646	500	4,101
Food Service Administration Expense	450,633	567,700	562,842
Janitorial/Sanitation	44,602	25,000	46,488
Laundry	24,097	20,000	18,165
Legal/Audit	22	0	0
Licenses/Permits/Fees	1,053	2,000	1,334
Meal Cards	(150)	0	(340)
Miscellaneous	6,712	6,000	4,485
Office Supplies/Décor	2,814	3,000	1,789
Over/Short	(59)	0	(61)
Paper Supplies	29,929	35,000	12,518
Postage/Freight	109	200	26
Repairs/Maintenance	117,120	100,000	93,841
Resident Advisor Meals	93,963	90,000	97,224
Smallwares	22,245	20,000	26,042
Software Maintenance Fees _CBORD OPCS	6,029	6,000	6,404
Telephone/Communications	1,240	1,500	1,212
Travel/Training	1,603	500	0
Uniforms	5,020	3,000	3,307
Utilities	168,060	170,000	168,060
Warehouse Expense	5,653	10,000	8,880
Total Operating Expenses	<u>2,119,174</u>	<u>2,187,194</u>	<u>2,274,440</u>
SURPLUS TO RESERVE FOR COMMERCIAL OPERATIONS	<u>\$ 956,114</u>	<u>\$ 825,206</u>	<u>\$ 653,024</u>

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
UNIVERSITY DINING SERVICES - USU FOOD COURT
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2015 AND 2014

	2013 - 14 ACTUAL	2014 - 15 BUDGET	2014 - 15 ACTUAL
Sales:			
Beverages	\$ 291,464	\$ 295,000	\$ 326,636
Chick-fil-A	176,987	100,000	0
Panda Express Commissions	21,902	20,000	25,293
Panda Express Rent	24,000	24,000	24,000
Robertito's Rent	0	0	6,000
Robertito's Commission	0	0	7,992
Subway	472,073	500,000	515,923
Total Sales	986,426	939,000	905,845
Less: Cost of Food Purchased	367,439	338,040	334,065
Gross Profit on Sales	618,988	600,960	571,779
Operating Expenses:			
Payroll:			
Benefitted	47,053	98,906	57,155
Non-Benefitted	131,640	87,522	115,326
Student	58,948	70,000	60,832
Employee Benefits	56,477	40,767	61,086
Total Payroll	294,117	297,195	294,399
Advertising:			
Other	352	500	114
Subway	20,565	20,000	21,826
Amortization:			
Bank Charges	0	0	1,052
Commissions	0	0	734
Computer Lease	836	1,400	628
Contract Services-USU Building Operations	20,300	20,300	20,300
Depreciation	45,215	13,128	13,128
Food Services Administration	72,878	91,800	91,015
Janitorial/Sanitation	4,566	5,000	3,038
Laundry	3,813	4,000	5,194
Legal/Audit	70	0	0
Licenses/Permits/Fees	1,236	1,000	418
Miscellaneous	2,266	1,500	292
Non-Student Tax	7,079	7,000	6,499
Office Supplies	1,533	1,500	2,974
Over/Short	137	0	(864)
Paper Supplies	20,995	22,000	14,392
Postage/Freight	0	200	114
Repairs/Maintenance	12,738	1,000	9,229
Royalties:			
Chick-fil-A	17,736	10,000	0
Subway	38,715	40,000	39,632
Smallwares	(16)	5,000	2,792
Telephone/Communications	1,720	2,000	1,680
Travel/Training	377	200	33
Uniforms	2,030	1,300	1,044
University Student Union Rent	51,000	51,000	51,000
Total Operating Expenses	620,260	597,023	580,662
SURPLUS/(DEFICIT) TO RESERVE FOR COMMERCIAL OPERATIONS	\$ (1,272)	\$ 3,937	\$ (8,883)

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
UNIVERSITY DINING SERVICES - UNION SNACK BAR
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2015 AND 2014

	2013 - 14 ACTUAL	2014 - 15 BUDGET	2014 - 15 ACTUAL
Sales:			
General	\$ 309,508	\$ 300,000	\$ 336,759
Juice It Up Commission	0	200	0
Total Sales	309,508	300,200	336,759
Less: Cost of Food Purchased	180,671	144,000	196,492
Gross Profit on Sales	128,837	156,200	140,268
Operating Expenses:			
Payroll:			
Benefitted	6,086	4,052	4,183
Non-Benefitted	17,728	30,000	34,457
Student	43,366	45,000	43,107
Employee Benefits	5,926	2,473	7,858
Total Payroll	73,104	81,525	89,604
Advertising/Printing	780	100	92
Bank Charges	0	0	6
Contract Services-USU Building Operations	8,800	8,800	8,800
Depreciation	289	300	0
Discounts Earned/Lost	(7)	0	(23)
Food Services Administration	13,287	16,700	16,557
Janitorial/Sanitation	678	1,000	1,182
Laundry	58	0	0
Licenses/Permits/Fees	544	600	544
Miscellaneous	62	100	20
Non-Student Tax	2,336	2,000	2,541
Office Supplies	0	100	36
Over/Short	128	0	91
Paper Supplies	4,913	10,000	1,454
Repairs/Maintenance	3,209	1,500	470
Smallwares	0	500	625
Telephone/Communications	357	500	357
Uniforms	0		621
University Student Union Rent	21,800	21,800	21,800
Total Operating Expenses	130,340	145,525	144,778
SURPLUS/(DEFICIT) TO RESERVE FOR COMMERCIAL OPERATIONS	\$ (1,504)	\$ 10,675	\$ (4,511)

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
UNIVERSITY DINING SERVICES - WAREHOUSE
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2015 AND 2014

	2013 - 14 ACTUAL	2014 - 15 BUDGET	2014 - 15 ACTUAL
INCOME:			
EXPENSES:			
Payroll			
Employee Benefits	\$ 1,334	\$ -	\$ 1,333
Total Payroll	1,334	0	1,333
Inventory Variance	(4,827)	0	979
Janitorial/Sanitation	868	0	1,065
Miscellaneous	44	0	393
Repairs/Maintenance	5,335	0	5,411
Vehicle Expense	2,900	0	0
Total Expenses	5,653	0	8,880
Warehouse Allocated to Units	5,653	0	8,880
 ALLOCATIONS:			
Residence Dining Facility	5,653	0	8,880
Total Warehouse Allocated	\$ 5,653	\$ -	\$ 8,880

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
UNIVERSITY STUDENT UNION
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2015 AND 2014

	2013 - 14 ACTUAL	2014 - 15 BUDGET	2014 - 15 ACTUAL
INCOME:			
Building Operations - Custodial	\$ 42,898	\$ 43,000	\$ 38,901
General	1,971,406	2,185,575	2,159,916
Information Center/Reservations	21,969	19,500	16,707
Post Office	25,025	25,000	24,716
Union Productions	6,262	5,800	16,059
Recreation	307,896	292,000	345,658
Satellite Student Union	93,195	91,500	85,767
	<hr/>		
Total Income	2,468,650	2,662,375	2,687,724
EXPENSES:			
Building Operations	545,348	608,797	623,093
General	1,089,483	1,353,194	1,318,913
Graphics	18,528	0	0
Information Center/Reservations	112,838	108,526	113,630
Post Office	14,688	15,862	20,255
Union Productions	231,281	277,424	295,877
Recreation	193,004	197,750	207,872
Satellite Student Union	107,479	100,822	114,937
	<hr/>		
Total Expenses	2,312,651	2,662,375	2,694,577
<hr/>			
SURPLUS/(DEFICIT) TO RESERVE FOR UNIVERSITY STUDENT UNION	\$ 155,999	\$ -	\$ (6,853)

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
UNIVERSITY STUDENT UNION - BUILDING OPERATIONS - CUSTODIAL/MAINTENANCE
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2015 AND 2014

	2013 - 14 ACTUAL	2014 - 15 BUDGET	2014 - 15 ACTUAL
INCOME:			
USU Custodial Services	\$ 42,898	\$ 43,000	\$ 38,901
EXPENSES:			
Payroll:			
Benefitted	159,105	199,004	180,521
Non-Benefitted	70,507	70,000	52,562
Student	83,213	96,388	109,976
Employee Benefits	117,134	127,005	121,698
Total Payroll	429,959	492,397	464,757
Capital Equipment	1,426	0	0
Computer Lease	699	900	635
Custodial Supplies	36,313	30,000	32,972
Employee Procurement	1,005	500	956
Miscellaneous	0	0	0
Repairs/Maintenance	58,916	45,000	85,345
Service Contracts	17,031	40,000	38,428
Total Disbursements	545,348	608,797	623,093
NET DEFICIT	\$ (502,450)	\$ (565,797)	\$ (584,192)

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
UNIVERSITY STUDENT UNION - GENERAL
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2015 AND 2014

	2013 - 14 ACTUAL	2014 - 15 BUDGET	2014 - 15 ACTUAL
INCOME:			
USU Fees Returned to Operations	\$ 1,804,000	\$ 1,999,375	\$ 1,999,375
Commercial Leased Space - Food Service	75,000	75,000	75,000
Commercial Leased Space - Pavilion	36,300	36,500	36,300
Donation-Associated Students	0	17,700	0
Graphics Arts Services	2,263	5,000	5,405
Interest Income	6,800	5,000	6,894
Miscellaneous	13,110	7,000	7,356
Space Rental - USU Rooms	22,717	30,000	17,837
Support Services - ATM	8,400	8,000	8,400
Support Services - Copy Machine	2,816	2,000	3,349
	<hr/>	<hr/>	<hr/>
Total Income	1,971,406	2,185,575	2,159,916
EXPENSES:			
Payroll:			
Benefitted	207,426	199,879	215,426
Non-Benefitted	0	0	13,965
Student-Graphics	13,054	6,000	25,232
Employee Benefits	57,189	74,938	72,907
Actual Retired Employee Benefits	49,325	55,000	48,992
Accrued Retired Employee Benefits	(33,665)	0	40,729
Total Payroll	<hr/>	<hr/>	<hr/>
	293,329	335,817	417,251
Advertising/Printing	2,058	3,500	2,651
Capital Equipment	19,897	20,000	16,377
Capital Equipment - USU Computer Lab	0		79
Computer Lease	7,129	5,000	3,996
Consultant	0	12,000	15,825
Co-Sponsorships	2,978	0	21,048
Depreciation	79,814	207,277	118,202
Dues/Memberships/Subscriptions	4,974	8,000	7,952
Employee Recruitment	0	200	173
Insurance	21,099	20,000	22,376
Legal Fees	0	0	1,764
License, Permits, Fees	0	200	0
Management Services Agreement Fee	235,219	300,000	263,770
Miscellaneous	113	0	165
Office Supplies	3,164	2,000	4,946
Postage	213	200	139
Professional Development	0	2,500	0
Repairs/Maintenance	0	0	22
Save Mart Center Student Seat Licenses	300,000	300,000	300,000
Service Contracts	5,502	5,500	9,168
Telephone/Communications	5,727	6,000	5,526
Travel/Training	0	3,000	694
Uncollectible Debt	0	0	190
Uniforms	2,432	2,000	928
Utilities	105,835	120,000	105,669
	<hr/>	<hr/>	<hr/>
Total Disbursements	1,089,483	1,353,194	1,318,913
NET SURPLUS	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	\$ 881,923	\$ 832,381	\$ 841,004

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
UNIVERSITY STUDENT UNION - INFORMATION CENTER/RESERVATIONS
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2015 AND 2014

	2013 - 14	2014 - 15	2014 - 15
	ACTUAL	BUDGET	ACTUAL
INCOME:			
Support Services			
Information Center Commissions	\$ 19,273	\$ 18,000	\$ 14,478
Fax Machine	2	-	-
Graphic Arts Services	-	-	-
Satellite Box Office	2,694	1,500	2,229
	<hr/>	<hr/>	<hr/>
Total Income	21,969	19,500	16,707
EXPENSES:			
Payroll:			
Benefitted	38,166	37,063	39,850
Non-Benefitted	185	0	1,328
Student	36,574	35,000	31,590
Employee Benefits	27,747	26,463	27,349
Total Payroll	<hr/>	<hr/>	<hr/>
	102,673	98,526	100,116
Advertising/Printing	597	700	511
Computer Lease	1,989	2,000	2,061
Credit Card Charges	5,115	5,000	3,629
Miscellaneous	22	100	246
Office Supplies	1,897	1,500	1,939
Over/Short	(52)	0	7
Service Contracts	581	700	4,825
Uncollectible Debt	15	0	297
	<hr/>	<hr/>	<hr/>
Total Disbursements	112,838	108,526	113,630
NET DEFICIT	<hr/>	<hr/>	<hr/>
	\$ (90,868)	\$ (89,026)	\$ (96,923)

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
UNIVERSITY STUDENT UNION - POST OFFICE
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2015 AND 2014

	2013 - 14 ACTUAL	2014 - 15 BUDGET	2014 - 15 ACTUAL
INCOME:			
US Post Office Commissions	\$ 2,711	\$ 2,500	\$ 2,561
Other Commissions (Key Control)	20,000	20,000	20,000
Packing Supplies	2,314	2,500	2,154
Total Income	25,025	25,000	24,716
 EXPENSES:			
Payroll:			
Student	11,024	11,500	16,537
Employee Benefits	297	862	493
Total Payroll	11,320	12,362	17,030
Office Supplies	991	800	513
Over/Short	2	0	(2)
Packaging Supplies	1,014	1,200	904
Postal Bond	0	400	400
Service Contracts	1,360	1,100	1,410
Total Disbursements	14,688	15,862	20,255
NET SURPLUS	\$ 10,337	\$ 9,138	\$ 4,461

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
UNIVERSITY STUDENT UNION - UNION PRODUCTIONS
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2015 AND 2014

	2013 - 14 ACTUAL	2014 - 15 BUDGET	2014 - 15 ACTUAL
INCOME:			
Program Activities			
B.A.G. of Laughs	\$ 334	\$ -	\$ -
Big Screen	477	500	0
Concerts/The Music Scene	46	0	44
Homecoming	0		10,000
Performing Arts/Center Stage	830	1,000	820
Recreation	4,575	4,000	5,195
Special Events	0	300	0
	<hr/>	<hr/>	<hr/>
Total Income	6,262	5,800	16,059
EXPENSES:			
Payroll:			
Benefitted	73,737	76,904	82,040
Student	26,350	28,212	29,718
Employee Benefits	34,851	34,808	39,561
Total Payroll	<hr/>	<hr/>	<hr/>
Advertising/Printing	1,686	2,000	2,033
Alternative Spring Break	4,033	6,000	5,376
Celebrations/Festivals	1,558	3,000	2,435
Comedy/B.A.G. of Laughs	2,863	0	3,349
Computer Lease	1,424	2,000	1,345
Concerts/The Music Scene	7,561	7,500	6,249
Club Sports	7,821	6,000	6,530
Co-Sponsorships	0	5,000	0
Dues/Memberships/Subscriptions	1,015	0	0
Films/Videos/Big Screen	5,636	10,000	8,062
Fresno State Welcome	0	4,000	40,406
Homecoming/Spirit	2,925	4,000	7,983
Leadership	20,001	12,000	2,528
Marketing/Promotions	1,688	35,500	8,183
Office Supplies	966	500	2,836
Performing Arts/Center Stage	8,548	13,000	6,311
Recreation/Leisure	8,084	7,000	6,170
Special Events	2,838	7,000	19,496
Today's Issues/The Point	292	4,000	0
Travel/Training	17,404	9,000	15,266
	<hr/>	<hr/>	<hr/>
Total Disbursements	231,281	277,424	295,877
NET DEFICIT	<hr/>	<hr/>	<hr/>
	\$ (225,019)	\$ (271,624)	\$ (279,818)

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
UNIVERSITY STUDENT UNION - RECREATION CENTER
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2015 AND 2014

	2013 - 14 ACTUAL	2014 - 15 BUDGET	2014 - 15 ACTUAL
INCOME:			
Recreation and Leisure Activities:			
Billiards	\$ 39,073	\$ 36,500	\$ 42,251
Bowling	206,361	198,000	229,210
Coin-Op Games	4,046	3,000	3,093
Locker Rentals	546	500	486
Pinball/Video	8,301	7,000	7,771
Promotional Events	9,659	9,500	10,475
Shoe Rentals	36,079	33,000	47,350
Xbox	3,831	4,500	5,023
	307,896	292,000	345,658
EXPENSES:			
Payroll:			
Benefitted	49,210	49,210	50,687
Non-Benefitted	6,033	5,036	767
Student	62,203	69,898	77,985
Employee Benefits	28,517	22,106	25,232
Total Payroll	145,963	146,250	154,670
Advertising/Printing	1,840	2,000	3,189
Billiard Supplies	756	500	82
Bowling Supplies	2,901	5,000	6,738
Capital Equipment	1,078	0	5,463
Coin-Op/Video Game Supplies	1,632	1,000	1,569
Computer Lease	750	1,000	682
Credit Card Fees	5,361	5,000	6,724
Dues/Memberships/Subscriptions	0	0	15
Miscellaneous	0	0	1
Office Supplies	474	500	2,115
Over/Short	(51)	0	(41)
Repairs/Maintenance	22,186	25,000	22,020
Service Contracts	6,282	7,000	2,053
Special Events-Parties/Groups	3,591	4,500	2,546
Uncollectible Debt	240	0	44
	193,004	197,750	207,872
NET SURPLUS	\$ 114,892	\$ 94,250	\$ 137,786

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
UNIVERSITY STUDENT UNION - GRAPHICS
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2015 AND 2014

	2013 - 14 ACTUAL	2014 - 15 BUDGET	2014 - 15 ACTUAL
EXPENSES:			
Payroll:			
Student	\$ 3,756	\$ -	\$ -
Employee Benefits	127	0	0
Total Payroll	3,883	0	0
Equipment -Minor	8,291	0	0
Office Supplies	6,354	0	0
Total Disbursements	18,528	0	0
NET DEFICIT	\$ (18,528)	\$ -	\$ -

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
 UNIVERSITY STUDENT UNION - SATELLITE STUDENT UNION
 STATEMENT OF OPERATIONS
 FOR THE YEARS ENDED JUNE 30, 2015 AND 2014

	2013 - 14 ACTUAL	2014 - 15 BUDGET	2014 - 15 ACTUAL
INCOME:			
Equipment Rental	\$ 26,146	\$ 22,000	\$ 23,565
Space Rental	47,975	51,000	44,345
Technicians	19,074	18,500	17,857
Total Income	93,195	91,500	85,767
EXPENSES:			
Payroll:			
Benefitted	52,830	52,830	54,416
Non-Benefitted	11,585	12,250	13,168
Employee Benefits	25,565	24,042	29,502
Total Payroll	89,980	89,122	97,087
Capital Equipment	5,429	0	3,259
Computer Lease	573	700	754
Employee Relations	27	0	200
Equipment Rental	0	0	108
Miscellaneous	109	0	262
Repairs/Maintenance	11,361	6,500	13,268
Utilities	0	4,500	0
Total Disbursements	107,479	100,822	114,937
NET SURPLUS	\$ (14,285)	\$ (9,322)	\$ (29,170)