

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

**2021-22
Annual Report
Supplemental Information
(Unaudited)**

**Approved by the Board of Directors
October 11, 2022**

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
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2021 - 2022

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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, 2022 WITH SUMMARIZED COMPARATIVE TOTALS FOR 2021**

| | 2021 TOTAL | 2022 TOTAL | SAVE MART CENTER | COMMERCIAL OPERATIONS | | | STUDENT HOUSING | STUDENT REC CENTER | UNIVERSITY STUDENT UNION |
|-----------------------------------|-------------------|-------------------|---------------------|-----------------------|--------------------|------------------|--------------------|--------------------------|--------------------------------|
| | | | | BOOKSTORE | DINING SERVICES | ADMIN | | | |
| Operating Activities | | | | | | | | | |
| Revenue and Other Support: | | | | | | | | | |
| Gross Sales | \$ 9,190,166 | \$ 23,925,676 | \$ 2,240,873 | \$ 578,326 | \$ 8,056,065 | \$ 1,950,168 | \$ 6,770,565 | \$ 1,536,108 | \$ 2,793,571 |
| Contributions | 1,384,526 | 575,087 | 559,882 | - | - | - | - | 15,205 | - |
| SBA PPP Federal Subsidy | 45,273 | 1,272,900 | - | 212,200 | 512,095 | 330,337 | 218,268 | - | - |
| Other Income | 3,327,145 | 854,449 | 800,346 | 965 | 2,045 | 12,017 | 24,093 | 4,333 | 10,650 |
| Total Revenues | 13,947,110 | 26,628,112 | 3,601,101 | 791,491 | 8,570,205 | 2,292,522 | 7,012,926 | 1,555,646 | 2,804,221 |
| Expenses and Losses: | | | | | | | | | |
| Cost of Goods Sold | 516,596 | 2,430,300 | - | - | 2,419,771 | 2,550 | - | 7,979 | - |
| Salaries/Wages | 2,919,268 | 5,215,409 | - | - | 2,065,161 | 972,170 | 757,767 | 480,053 | 940,258 |
| Employee Benefits | 2,661,400 | 2,057,378 | - | 138,628 | 457,750 | 702,606 | 216,419 | 206,755 | 335,220 |
| Administration-Food Services | 833,651 | 869,748 | - | - | 869,748 | - | - | - | - |
| Advances to SMG | 2,858,103 | 642,058 | 642,058 | - | - | - | - | - | - |
| Advertising/Printing | 16,257 | 64,040 | - | - | 10,313 | - | 46,545 | 7,030 | 152 |
| Athletic Corporation Entitlements | 331,283 | 106,348 | 106,348 | - | - | - | - | - | - |
| Audit/Legal Expense | 32,626 | 415,651 | - | - | - | 415,651 | - | - | - |
| Bad Debt Expense | 597,934 | 848,766 | 752,355 | - | 38,564 | - | 57,847 | - | - |
| Bank Charges | 10,554 | 59,878 | - | - | 46,761 | 13,117 | - | - | - |
| Chancellor's Office Fee | 18,023 | 18,784 | - | - | - | 18,784 | - | - | - |
| Computer Supplies/Expense | 134,605 | 173,348 | - | 1,827 | 10,528 | 75,782 | 68,434 | 12,870 | 3,907 |
| Consulting | 5,909 | 13,396 | - | - | - | 13,396 | - | - | - |
| Contract Services | 479,048 | 1,056,394 | - | - | 53,476 | - | 940,883 | 62,035 | - |
| Credit Card Fees | 16,146 | 32,288 | 3,525 | - | 22,111 | - | 3,524 | 1,402 | 1,726 |
| Depreciation/Amortization | 4,290,067 | 4,078,434 | 2,804,318 | 13,821 | 195,903 | 83,297 | 836,760 | 38,200 | 106,135 |
| Dues/Memberships/Subscriptions | 15,634 | 18,852 | - | - | - | 7,487 | 1,255 | 1,926 | 8,184 |
| Employee Awards/Development | 8,098 | 32,581 | - | - | - | 32,581 | - | - | - |
| Employee Recruitment | 2,973 | 12,245 | - | - | 5,698 | 3,119 | 1,550 | 269 | 1,609 |
| Equipment Purchased | 26,210 | 12,995 | - | - | - | - | - | 7,476 | 5,519 |
| Housing Incentives | 3,755 | - | - | - | - | - | - | - | - |
| Insurance | 421,443 | 543,221 | 349,735 | 20,233 | - | 14,282 | 135,848 | 5,781 | 17,342 |
| Janitorial/Sanitation | 39,980 | 137,864 | - | - | 93,650 | - | 31,402 | 12,812 | - |
| Laundry | 13,359 | 68,970 | - | - | 48,326 | - | 19,966 | 678 | - |
| Licenses/Permits/Fees | 139,000 | 148,383 | 233 | 680 | 15,828 | 129,654 | 680 | - | 1,308 |
| Loss on Technology Investment | - | - | - | - | - | - | - | - | - |
| Management Services Fee | 380,000 | 610,000 | - | 80,000 | - | - | 150,000 | 80,000 | 300,000 |
| Miscellaneous | 25,431 | 84,150 | - | 59 | 29,304 | 6,851 | 42,342 | 3,075 | 2,519 |
| Non-Student Tax | 441 | 6,367 | - | - | 6,367 | - | - | - | - |
| Obsolete Merchandise | - | - | - | - | - | - | - | - | - |
| Office Supplies | 37,549 | 93,299 | - | - | 11,875 | 26,178 | 42,291 | 1,350 | 11,605 |
| Paper Supplies | 84,782 | 172,425 | - | - | 119,738 | - | 33,716 | - | 18,971 |
| Possessory Interest Tax | 190,767 | 189,806 | 189,806 | - | - | - | - | - | - |
| Postage/Freight | 16,076 | 26,355 | - | 13 | 13,347 | 11,808 | 841 | - | 346 |
| Rent/Rental | 25,914 | 58,591 | - | - | 19,384 | 11,335 | 18,186 | 9,686 | - |
| Repairs/Maintenance | 460,999 | 773,788 | - | 22,846 | 150,684 | 30,714 | 407,775 | 26,506 | 135,263 |

**CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
THE CALIFORNIA STATE UNIVERSITY AUXILIARY ORGANIZATION
STATEMENTS OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2022 WITH SUMMARIZED COMPARATIVE TOTALS FOR 2021**

| | 2021 TOTAL | 2022 TOTAL | SAVE MART CENTER | COMMERCIAL OPERATIONS | | | STUDENT HOUSING | STUDENT REC CENTER | UNIVERSITY STUDENT UNION |
|--|-----------------------|-------------------|---------------------|-----------------------|---------------------|-----------------------|---------------------|--------------------------|--------------------------------|
| | | | | BOOKSTORE | DINING SERVICES | ADMIN | | | |
| Resident Advisor Meals | 109,971 | 215,968 | - | - | 115,246 | - | 100,722 | - | - |
| Royalties | 787 | 111,337 | - | - | 111,337 | - | - | - | - |
| Save Mart Seat Licenses | 300,000 | 300,000 | - | - | - | - | - | - | 300,000 |
| Security Services | 12,210 | 23,732 | - | - | 725 | 22,886 | - | - | 121 |
| Smallwares | 27,885 | 92,657 | - | - | 50,631 | - | 42,026 | - | - |
| Student Programs | 85,088 | 120,364 | - | - | - | - | - | 294 | 120,070 |
| Telephone/Communications | 43,513 | 50,484 | - | 4,266 | 3,596 | 6,197 | 25,743 | 5,274 | 5,408 |
| Travel/Training | 19,927 | 45,619 | - | - | 4,645 | 2,471 | 29,058 | 853 | 8,592 |
| University Donations | 2,871 | 2,019,829 | 6,678 | - | 13,151 | - | - | - | 2,000,000 |
| USU Co-Sponsorships | - | 50,439 | - | - | - | - | - | - | 50,439 |
| Utilities | 1,047,497 | 1,229,810 | - | 96,852 | 145,161 | 18,803 | 333,248 | 419,360 | 216,386 |
| Warehouse Expense | (3,184) | 8,849 | - | - | 8,849 | - | - | - | - |
| Wilkinson Group Fee | - | 242,000 | 242,000 | - | - | - | - | - | - |
| Total Expenses and Losses | 19,259,046 | 25,583,200 | 5,097,056 | 379,225 | 7,157,628 | 2,621,719 | 4,344,828 | 1,391,664 | 4,591,080 |
| Net Income (Loss) from Operations | (5,311,936) | 1,044,912 | (1,495,955) | 412,266 | 1,412,577 | (329,197) | 2,668,098 | 163,982 | (1,786,859) |
| Nonoperating Revenues (Expenses) | | | | | | | | | |
| Interest and Dividend Income | 403,077 | 413,795 | 144,591 | - | - | 269,204 | - | - | - |
| Investment Return, Net | 1,884,327 | (1,909,585) | (305,706) | - | - | (1,603,879) | - | - | - |
| Extinguishment of Capital and Bond Obligations | 2,170,119 | 2,363,747 | 2,363,747 | - | - | - | - | - | - |
| Bond Expenses | (18,842) | (18,842) | (11,394) | - | - | - | (7,448) | - | - |
| Capital Lease Expense | (904,608) | (1,025,781) | (1,025,781) | - | - | - | - | - | - |
| Interest Expense | (61,366) | (34,511) | - | - | - | (243) | (34,268) | - | - |
| Total Nonoperating Activities | 3,472,707 | (211,177) | 1,165,457 | - | - | (1,334,918) | (41,716) | - | - |
| Total Net Income (Loss) | \$ (1,839,229) | \$ 833,735 | \$ (330,498) | \$ 412,266 | \$ 1,412,577 | \$ (1,664,115) | \$ 2,626,382 | \$ 163,982 | \$ (1,786,859) |
| Allocation of Income: | | | | | | | | | |
| Auxiliary Activities Fund | | | | | | | | | |
| Other | \$ (1,084,824) | \$ 2,787,110 | \$ - | \$ 412,266 | \$ 1,412,577 | \$ (1,664,115) | \$ 2,626,382 | \$ - | \$ - |
| Student Recreation Center | 773,998 | 163,982 | - | - | - | - | - | 163,982 | - |
| University Student Union | 423,822 | (1,786,859) | - | - | - | - | - | - | (1,786,859) |
| Save Mart Center | (1,952,225) | (330,498) | (330,498) | - | - | - | - | - | - |
| Total Amount Allocated | \$ (1,839,229) | \$ 833,735 | \$ (330,498) | \$ 412,266 | \$ 1,412,577 | \$ (1,664,115) | \$ 2,626,382 | \$ 163,982 | \$ (1,786,859) |

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
SCHEDULE OF INVESTMENTS
AS OF JUNE 30, 2022

| INVESTMENTS | COST | MARKET VALUE AT 6/30/22 | DATE OF PURCHASE | MATURITY DATE | STATED RATE OF RETURN |
|---|---------------|----------------------------|---------------------|------------------|--------------------------|
| <u>Money Markets:</u> | | | | | |
| 2.1141 Citibank- Money Market | \$ 7,770,213 | \$ 7,770,213 | | | 0.10% |
| 2.1142 Local Agency Investment Fund | 15,737,738 | 15,737,738 | | | 1.47% |
| Total Money Market Investments | 23,507,951 | 23,507,951 | | | |
| <u>Common Funds:</u> | | | | | |
| 2.1505 Common Fund Multi-Strategy Equity Fund | 500,500 | 3,621,414 | 10/31/86 | | -13.26% |
| Common Fund Value Equity Fund | - | - | 10/31/86 | | |
| Total Common Funds | 500,500 | 3,621,414 | | | |
| <u>Mutual Funds:</u> | | | | | |
| 2.1501 Smith Barney Managed Government Fund | 331,493 | 283,467 | VARIOUS | | 2.41% |
| 2.1508 Dodge & Cox Income Fund | 424,183 | 488,909 | 6/30/99 | | -4.70% |
| 2.1508 Dodge & Cox Balanced Fund | 424,183 | 1,254,279 | 6/30/99 | | -9.23% |
| Total Mutual Funds | 1,179,859 | 2,026,655 | | | |
| <u>Goldman Sachs:</u> | | | | | |
| 2.1503 Goldman Sachs Conservative Portfolio | 6,000,000 | 7,338,118 | 7/28/16 | | 2.26% |
| Total Long Term Investments | 7,680,359 | 12,986,187 | | | |
| Total Investments | \$ 31,188,310 | \$ 36,494,138 | | | |

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
SCHEDULE OF STUDENT FEE OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021

| | 2021 | 2022 |
|---|---------------|----------------|
| | ACTUAL | ACTUAL |
| OPERATING ACTIVITIES | | |
| REVENUES: | | |
| Amount Received from Student Body Center Fees | \$ 3,901,200 | \$ 3,901,200 |
| Revenues from Operations | 213,293 | 458,666 |
| Total Revenues | 4,114,493 | 4,359,866 |
| EXPENDITURES: | | |
| Payroll | 708,847 | 1,420,311 |
| Employee Benefits | 683,963 | 541,975 |
| Operating Expenses: | | |
| Advertising/Printing | 479 | 7,182 |
| Bad Debts | 580 | 0 |
| Computer Supplies/Expense | 31,500 | 16,777 |
| Contracted Services | 44,751 | 62,035 |
| Copier Lease | 5,691 | 9,686 |
| Credit Card Fees | 324 | 3,128 |
| Depreciation | 184,330 | 144,335 |
| Dues/Meetings/Subscriptions | 11,672 | 10,110 |
| Employee Recruitment | 170 | 1,878 |
| Equipment Purchased | 26,210 | 12,995 |
| Insurance | 20,083 | 23,123 |
| Janitorial | 9,473 | 31,784 |
| Laundry | 0 | 678 |
| License, Permits, Fees | 584 | 1,308 |
| Management Services Agreement Fee | 380,000 | 380,000 |
| Miscellaneous | 175 | 10,836 |
| Office Supplies | 1,782 | 12,956 |
| Over/Short | 126 | 751 |
| Postage/Freight | 560 | 346 |
| Repairs/Maintenance | 109,995 | 161,769 |
| Save Mart Seat Licenses | 300,000 | 300,000 |
| Security Services | 0 | 121 |
| Student Programs | 85,088 | 120,365 |
| Telephone/Communications | 7,818 | 10,682 |
| Travel/Training | 8,978 | 9,445 |
| Uniforms | 1,463 | 1,987 |
| University Donations | 0 | 2,000,000 |
| USU Co-Sponsorships | 0 | 50,439 |
| Utilities | 304,228 | 635,746 |
| Total Expenditures | 2,928,869 | 5,982,747 |
| Operating Surplus (Deficit) | 1,185,624 | (1,622,881) |
| NONOPERATING REVENUES (EXPENSES): | | |
| Interest Income | 12,194 | 0 |
| Total Non Operating Revenues (Expenses) | 12,194 | 0 |
| Total Surplus (Deficit) | \$ 1,197,818 | \$ (1,622,881) |

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
ADMINISTRATION
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021

| | 2020-21 | 2021-22 | 2021-22 |
|--|------------------|------------------|------------------|
| | ACTUAL | BUDGET | ACTUAL |
| OPERATING ACTIVITIES | | | |
| INCOME: | | | |
| Management Services Agreement Fees: | | | |
| Agricultural Foundation | \$ 161,385 | \$ 161,385 | \$ 161,385 |
| Associated Students | 62,262 | 62,262 | 62,262 |
| Athletic Corporation | 56,100 | 56,100 | 56,100 |
| Bookstore | 0 | 80,000 | 80,000 |
| Bulldog Foundation | 10,200 | 10,200 | 10,200 |
| Dining Services | 0 | 50,000 | 300,000 |
| Foundation | 677,684 | 672,134 | 651,386 |
| Fresno State Programs for Children, Inc. | 80,112 | 80,112 | 80,112 |
| Kenneth L. Maddy Institute | 10,281 | 10,281 | 10,280 |
| Student Recreation Center | 80,000 | 80,000 | 80,000 |
| Student Housing | 0 | 150,000 | 150,000 |
| University Student Union | 300,000 | 300,000 | 300,000 |
| AOCOMP Refund | 8,386 | 0 | 4,941 |
| Cobra Admin | 0 | 0 | 43 |
| Insurance Refunds | 13,343 | 42,219 | 512 |
| Miscellaneous Income | 1,878 | 5,000 | 4,413 |
| Rental Income - ATM | 8,400 | 8,400 | 8,400 |
| FFCRA Tax Credit | 3,685 | 0 | 2,150 |
| SBA PPP Federal Subsidy | 45,273 | 0 | 330,337 |
| Total Revenue | <u>1,518,989</u> | <u>1,768,093</u> | <u>2,292,521</u> |
| EXPENSES: | | | |
| Administration: | | | |
| Payroll: | | | |
| Benefitted (Including Reimbursed) | 446,443 | 415,291 | 444,709 |
| Students/Part Time | 8,134 | 12,500 | 14,934 |
| Temporary | 16,041 | 0 | 16,689 |
| Employee Benefits | 245,398 | 226,783 | 294,705 |
| Actual Retired Employee Benefits | 85,049 | 84,726 | 80,434 |
| Accrued Retired Employee Benefits | 170,316 | 50,000 | (22,797) |
| Total Payroll | <u>971,381</u> | <u>789,300</u> | <u>828,674</u> |
| Audit Fees | 26,620 | 40,000 | 57,370 |
| Bank Charges | 9,500 | 5,000 | 13,117 |
| Building Association Fees | 6,389 | 7,800 | 7,589 |
| Computer Lease | 4,348 | 2,136 | 70,788 |
| Consulting | 475 | 0 | 11,248 |
| Copier Lease | 9,719 | 7,288 | 11,334 |
| CSU Centrally Paid Indirect Costs | 18,023 | 20,000 | 18,784 |
| Custodial/Building Maintenance | 8,252 | 8,500 | 10,177 |
| Depreciation: | | | |
| Buildings | 57,668 | 79,111 | 54,661 |
| Equipment | 26,180 | 0 | 28,100 |

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
ADMINISTRATION
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021

| | 2020-21 ACTUAL | 2021-22 BUDGET | 2021-22 ACTUAL |
|--|---------------------------|---------------------------|---------------------------|
| Administration (Continued): | | | |
| Dues/Memberships/Subscriptions | 3,735 | 2,000 | 7,268 |
| Employee Awards/Development | 8,098 | 0 | 32,581 |
| Employee Recruitment | 0 | 1,000 | 36 |
| Equipment Maintenance/Repair | 12,174 | 2,500 | 7,895 |
| Insurance | 6,717 | 13,284 | 14,282 |
| Legal Fees | 4,904 | 5,000 | 357,441 |
| Licenses/Permits/Fees | 1,852 | 750 | 2,011 |
| Loss on Technology Investment | 0 | 0 | 0 |
| Miscellaneous | 2,462 | 2,500 | 3,963 |
| Office Supplies | 12,125 | 12,000 | 15,609 |
| Postage | 11,801 | 10,000 | 11,807 |
| Records Retention | 816 | 1,500 | 1,224 |
| Security - Cash Handling | 12,145 | 38,000 | 21,790 |
| Telephone/Communications | 4,707 | 3,184 | 4,277 |
| Travel/Training | 757 | 0 | 766 |
| Utilities | 20,012 | 17,000 | 18,803 |
| Administration Sub-Total | 1,240,860 | 1,067,853 | 1,611,595 |
| Human Resources/Payroll: | | | |
| Payroll: | | | |
| Benefitted | 326,707 | 343,600 | 358,799 |
| Part Time | 0 | 0 | 2,244 |
| Temporary | 0 | 0 | 757 |
| Employee Benefits | 171,909 | 214,561 | 218,097 |
| Actual Retired Employee Benefits | 24,578 | 24,578 | 23,766 |
| Accrued Retired Employee Benefits | 64,993 | 25,000 | (8,699) |
| Total Payroll | 588,187 | 607,739 | 594,964 |
| Audit Fees | 10 | 0 | 0 |
| Computer Lease | 3,435 | 1,721 | 1,946 |
| Dues/Memberships/Subscriptions | 0 | 200 | 219 |
| Employee Assistance Program | 10,000 | 10,000 | 10,000 |
| Employee Recruitment | 2,377 | 500 | 3,082 |
| Legal Fees | 1,092 | 500 | 840 |
| Miscellaneous | 1,791 | 750 | 2,061 |
| Office Supplies/Postage | 6,466 | 6,000 | 10,567 |
| Repairs/Maintenance | 0 | 0 | 328 |
| Safety Program | 65 | 1,500 | 1,096 |
| Software | 2,665 | 6,000 | 3,047 |
| Telephone/Communications | 1,378 | 896 | 1,385 |
| Travel/Training | 0 | 0 | 595 |
| Human Resources/Payroll Sub-Total | 617,466 | 635,806 | 630,130 |

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
ADMINISTRATION
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021

| | 2020-21 | 2021-22 | 2021-22 |
|---|---------------------|------------------|-----------------------|
| | ACTUAL | BUDGET | ACTUAL |
| Management Information Systems: | | | |
| Payroll: | | | |
| Benefitted | 130,327 | 129,481 | 134,038 |
| Student | 0 | 12,000 | 0 |
| Employee Benefits | 119,016 | 82,338 | 90,612 |
| Actual Retired Employee Benefits | 23,368 | 23,368 | 23,574 |
| Accrued Retired Employee Benefits | 52,955 | 10,000 | (7,088) |
| Total Payroll | <u>302,298</u> | <u>257,187</u> | <u>241,136</u> |
| Computer Hardware/Repair (minor) | 2,696 | 3,000 | 2,581 |
| Computer Lease | 1,949 | 1,500 | 0 |
| Computer Software/Licenses | 661 | 1,000 | 359 |
| Computer Supplies | 0 | 500 | 0 |
| Conf, Seminars, Educ | 0 | 1,500 | 595 |
| Consulting | 5,434 | 5,000 | 2,149 |
| Cost of Goods Sold | 1,401 | 0 | 2,549 |
| Depreciation | 6,048 | 0 | 536 |
| Dues/Memberships/Subscriptions | 0 | 0 | 0 |
| Maintenance Contracts | 8,787 | 15,000 | 8,149 |
| Miscellaneous | 427 | 500 | 216 |
| Office Supplies/Postage | 0 | 150 | 0 |
| Professional Development | 0 | 0 | 611 |
| Software Support Fees | 120,685 | 135,000 | 120,055 |
| Telephone/Communications | 536 | 737 | 536 |
| Travel/Training | 110 | 1,000 | 516 |
| M.I.S. Sub-Total | <u>451,032</u> | <u>422,074</u> | <u>379,988</u> |
| University Donations | | | |
| Save Mart Center Suite | 0 | 0 | 0 |
| President's Suite-Catering | 0 | 0 | 0 |
| University Donations | 0 | 0 | 0 |
| University Donations Sub-Total | <u>0</u> | <u>0</u> | <u>0</u> |
| Total Expenses | <u>2,309,358</u> | <u>2,125,733</u> | <u>2,621,713</u> |
| OPERATING SURPLUS (DEFICIT) | <u>(790,369)</u> | <u>(357,640)</u> | <u>(329,192)</u> |
| NONOPERATING REVENUES (EXPENSES) | | | |
| Investment Income | 520,812 | 250,000 | 419,531 |
| Unrealized Gains/(Loss) on Investments | 1,739,403 | 150,000 | (1,707,753) |
| Investment Fees | (41,396) | (30,000) | (46,452) |
| Interest Expense | 63 | 0 | (243) |
| Total Nonoperating Activities | <u>2,218,882</u> | <u>370,000</u> | <u>(1,334,917)</u> |
| SURPLUS (DEFICIT) TO RESERVE | | | |
| FOR COMMERCIAL OPERATIONS | <u>\$ 1,428,508</u> | <u>\$ 12,360</u> | <u>\$ (1,664,114)</u> |

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC
BOOKSTORE
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021

| | 2020-21 ACTUAL | 2021-22 BUDGET | 2021-22 ACTUAL |
|---|---------------------------|---------------------------|---------------------------|
| OPERATING ACTIVITIES | | | |
| INCOME: | | | |
| Course Books: | | | |
| Textbook Rental | 782 | 0 | 0 |
| FFCRA Tax Credit | 0 | 0 | 965 |
| Vendor Commissions | 304,585 | 451,284 | 506,289 |
| SBA PPP Federal Subsidy | 0 | 0 | 212,200 |
| | <hr/> | | |
| Total Sales | 305,367 | 451,284 | 719,454 |
| Cost of Goods Sold | 0 | 0 | 0 |
| Gross Margin | 305,367 | 451,284 | 719,454 |
| EXPENSES: | | | |
| Payroll: | | | |
| Benefitted | 82,341 | 0 | 0 |
| Non-Benefitted | 0 | 0 | (9,372) |
| Student | 286 | 0 | (8,861) |
| Employee Benefits | 43,149 | 0 | 13,359 |
| Actual Retired Employee Benefits | 171,397 | 177,155 | 166,203 |
| Accrued Retired Employee Benefits | 318,641 | 50,000 | (42,647) |
| Total Payroll | 615,814 | 227,155 | 118,682 |
| Computer Lease | 1,615 | 831 | 1,827 |
| Depreciation | 14,072 | 13,821 | 13,821 |
| Insurance | 22,896 | 20,132 | 20,233 |
| Licenses/Permits/Fees | 180 | 3,000 | 680 |
| Management Services Agreement Fee | 0 | 80,000 | 80,000 |
| Miscellaneous | 423 | 500 | 0 |
| Operating Expenses (Continued): | | | |
| Office Supplies | 99 | 0 | 0 |
| Postage/Freight | 56 | 0 | 13 |
| Repairs/Maintenance | 18,545 | 20,000 | 15,014 |
| Maintenance Contracts | 0 | 0 | 0 |
| Telephone/Communications | 9,389 | 4,427 | 4,266 |
| Utilities | 43,143 | 40,000 | 96,852 |
| | <hr/> | | |
| Total Operating Expenses | 726,232 | 409,866 | 351,388 |
| | <hr/> | | |
| SURPLUS TO RESERVE FOR COMMERCIAL OPERATIONS | \$ (420,865) | \$ 41,418 | \$ 368,066 |
| | <hr/> <hr/> | | |

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC
KENNEL MARKETPLACE
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021

| | 2020-21 ACTUAL | 2021-22 BUDGET | 2021-22 ACTUAL |
|---|-------------------|-------------------|-------------------|
| OPERATING ACTIVITIES | | | |
| INCOME: | | | |
| Vendor Commissions | 0 | 0 | 72,037 |
| Total Income | 0 | 0 | 72,037 |
| EXPENSES: | | | |
| Payroll: | | | |
| Benefitted | 0 | 0 | 1,736 |
| Non-Benefitted | 0 | 0 | 6,072 |
| Student | 0 | 0 | 10,425 |
| Employee Benefits | 0 | 0 | 1,714 |
| Actual Retired Employee Benefits | 0 | 0 | 0 |
| Accrued Retired Employee Benefits | 0 | 0 | 0 |
| Total Payroll | 0 | 0 | 19,947 |
| Minor Equipment | 0 | 0 | 7,832 |
| Miscellaneous | 0 | 0 | 59 |
| Total Operating Expenses | 0 | 0 | 27,838 |
| SURPLUS TO RESERVE FOR COMMERCIAL OPERATIONS | \$ - | \$ - | \$ 44,199 |

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
SAVE MART CENTER
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021

| | 2020-21 | 2021-22 | 2021-22 |
|--|--------------------|--------------------|--------------------|
| | ACTUAL | BUDGET | ACTUAL |
| OPERATING ACTIVITIES | | | |
| REVENUES: | | | |
| Advertising | \$ 5,000 | \$ - | \$ 727,500 |
| Donation Revenue | 405,213 | 1,500,000 | 559,882 |
| Gross Sales | 430,574 | 0 | 1,213,373 |
| Ground Lease - Campus Pointe | 717,670 | 700,000 | 742,658 |
| Insurance Refund | 13,536 | 0 | 0 |
| Other Income | 2,520 | 0 | 918 |
| Student Seat Licenses | 300,000 | 300,000 | 300,000 |
| Vendor Rebates | 63,773 | 45,000 | 56,771 |
| SBA PPP Federal Subsidy | 0 | 0 | 0 |
| Total Revenues | 1,938,286 | 2,545,000 | 3,601,102 |
| EXPENSES: | | | |
| Advances to SMG Operating | 2,858,103 | 2,000,000 | 642,058 |
| Advertising/Printing | 297 | 500 | 0 |
| Bad Debt Expense | 545,567 | 0 | 752,355 |
| Corporate Sponsor Entitlements | 0 | 1,500 | 0 |
| Credit Card Fees | 286 | 1,500 | 3,525 |
| Donor Stewardship/Cultivation | 0 | 500 | 6,678 |
| Insurance | 266,936 | 351,328 | 349,735 |
| License, Permits, Fees | 240 | 500 | 233 |
| Miscellaneous | 21 | 500 | 0 |
| Possessory Interest Taxes | 190,767 | 125,000 | 189,806 |
| Repairs/Maintenance | 890 | 2,500 | 0 |
| Smallwares | 0 | 2,500 | 0 |
| Wilkinson Group Fee | 0 | 180,000 | 242,000 |
| Total Expenses | 3,863,107 | 2,666,328 | 2,186,390 |
| OPERATING SURPLUS (DEFICIT) BEFORE ENTITLEMENTS AND NON-CASH EXPENDITURES | (1,924,821) | (121,328) | 1,414,712 |
| Entitlements and Non-Cash Expenditures: | | | |
| Athletic Corporation Entitlements | 331,283 | 270,000 | 106,348 |
| Depreciation: | | | |
| Building | 2,582,557 | 2,542,044 | 2,528,364 |
| Equipment | 297,004 | 276,563 | 275,954 |
| Entitlements and Non-Cash Expenditures | 3,210,844 | 3,088,607 | 2,910,666 |
| OPERATING SURPLUS (DEFICIT) | (5,135,665) | (3,209,935) | (1,495,954) |

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
SAVE MART CENTER
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021

| | 2020-21 ACTUAL | 2021-22 BUDGET | 2021-22 ACTUAL |
|--|---------------------------|---------------------------|---------------------------|
| NONOPERATING REVENUES (EXPENSES) | | | |
| Investment Income | 56,391 | 0 | 144,591 |
| Unrealized Gain (Loss) on Investments | 284,790 | 0 | (305,706) |
| Extinguishment of Capital and Bond Obligations | 1,588,141 | 0 | 2,363,747 |
| Bond Expenses: | | | |
| Bond Issue - 2005 | (11,394) | (11,394) | (11,394) |
| Capital Lease Principal | 0 | 2,295,000 | 0 |
| Capital Lease Expense - SRB 2005 Bonds | (904,608) | 0 | (1,025,781) |
| Total Nonoperating Activities | 1,013,320 | 2,283,606 | 1,165,457 |
| SURPLUS (DEFICIT) TO RESERVE FOR SAVE MART CENTER | \$ (4,122,345) | \$ (926,328) | \$ (330,497) |

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
STUDENT RECREATION CENTER
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021

| | 2020-21 | 2021-22 | 2021-22 |
|-------------------------------------|----------------|----------------|----------------|
| | ACTUAL | BUDGET | ACTUAL |
| OPERATING ACTIVITIES | | | |
| INCOME: | | | |
| Student Fees Returned to Operations | \$ 1,350,000 | \$ 1,350,000 | \$ 1,350,000 |
| Lease Space: | | | |
| Lyles Center | 43,879 | 43,879 | 43,879 |
| Peters Center | 79,650 | 79,650 | 79,650 |
| Memberships | 0 | 39,023 | 27,041 |
| Other Rental Income | 23,475 | 10,000 | 24,683 |
| Rental Income, Lockers | 0 | 2,198 | 855 |
| Retail Sales | 0 | 12,709 | 9,409 |
| Towel Service | 0 | 581 | 590 |
| Donations-Associated Students | 7,978 | 15,000 | 15,205 |
| Miscellaneous | 2,502 | 7,797 | 4,333 |
| | | | |
| Total Income | 1,507,484 | 1,560,837 | 1,555,645 |
| EXPENSES: | | | |
| Payroll: | | | |
| Benefitted | 158,107 | 292,239 | 273,586 |
| Non-Benefitted | 403 | 22,805 | 13,782 |
| Student | 14,901 | 234,621 | 192,686 |
| Employee Benefits | 144,471 | 203,432 | 209,021 |
| Accrued Retired Employee Benefits | 16,934 | 5,000 | (2,266) |
| Total Payroll | 334,816 | 758,097 | 686,809 |
| Advertising/Marketing/Promotions | 479 | 2,500 | 7,030 |
| Computer Expense: | | | |
| Lease | 4,539 | 1,024 | 1,194 |
| Maintenance Fees | 9,628 | 12,500 | 11,589 |
| Misc. Supplies/Software | 0 | 350 | 87 |
| Contracted Services: | | | |
| Landscape | 5,708 | 7,500 | 20,399 |
| Elevator Service | 7,325 | 4,500 | 3,315 |
| Engineering Services - HVAC | 26,452 | 26,000 | 24,859 |
| Fitness Equipment | 850 | 6,000 | 5,550 |
| Group Fitness | 0 | 10,000 | 0 |
| Pest Management | 2,505 | 2,220 | 2,045 |
| Copier Lease | 5,691 | 6,734 | 9,686 |
| Credit Card Fees | 108 | 2,500 | 1,402 |
| Depreciation | 38,774 | 32,564 | 38,200 |
| Dues/Memberships/Subscriptions | 1,547 | 1,500 | 1,926 |
| Employee Recruitment | 0 | 0 | 269 |
| Equipment: | | | |
| Building | 2,524 | 8,000 | 5,017 |
| Check Out | 158 | 3,000 | 826 |
| Exercise | 20,007 | 12,000 | 1,543 |
| Group Fitness | 0 | 0 | 91 |
| Insurance | 6,722 | 7,402 | 5,781 |
| Janitorial Supplies | 1,017 | 35,000 | 12,812 |
| Laundry | 0 | 150 | 678 |

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
STUDENT RECREATION CENTER
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021

| | 2020-21 ACTUAL | 2021-22 BUDGET | 2021-22 ACTUAL |
|---|-------------------|-------------------|-------------------|
| EXPENSES (CONTINUED): | | | |
| Management Services Agreement Fee | 80,000 | 80,000 | 80,000 |
| Miscellaneous | 49 | 200 | 2,534 |
| Office Supplies/Postage | 11 | 1,000 | 1,350 |
| Over/Short | 0 | 0 | (19) |
| Program/Special Events | 240 | 5,000 | 294 |
| Repairs/Maintenance: | 12,351 | | 26,506 |
| Building | 0 | 15,000 | 0 |
| Exercise Equipment | 0 | 10,000 | 0 |
| Retail - Cost of Goods Purchased | 0 | 13,000 | 7,979 |
| Telephone/Communications | 1,774 | 3,500 | 7,278 |
| Travel/Training | 0 | 1,000 | 853 |
| Uniforms | 862 | 2,000 | 560 |
| Utilities | 169,039 | 425,000 | 419,360 |
| Waste Management | 1,194 | 3,600 | 3,863 |
| | 734,370 | 1,498,841 | 1,391,666 |
| Total Expenses | | | |
| | 734,370 | 1,498,841 | 1,391,666 |
| OPERATING SURPLUS (DEFICIT) | 773,114 | 61,996 | 163,979 |
| NONOPERATING REVENUES (EXPENSES) | | | |
| Interest Income | 883 | 2,000 | 0 |
| Total Nonoperating Activities | 883 | 2,000 | 0 |
| SURPLUS (DEFICIT) TO RESERVE FOR STUDENT RECREATION CENTER | \$ 773,998 | \$ 63,996 | \$ 163,980 |

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
STUDENT HOUSING
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021

| | 2020-21 | 2021-22 | 2021-22 |
|---|----------------|----------------|----------------|
| | ACTUAL | BUDGET | ACTUAL |
| REVENUES: | | | |
| Rent | \$ 1,230,488 | \$ 4,883,514 | \$ 6,346,000 |
| Application Fee | 62,700 | 40,000 | 17,675 |
| Assessments | 4,900 | 11,000 | 39,250 |
| ATM Commission | 148 | 300 | 632 |
| Damage Assessments | 450 | 0 | 0 |
| Key Charges | 2,025 | 5,000 | 10,425 |
| Late Fees | 2,700 | 10,000 | 12,350 |
| Miscellaneous | 10,055 | 17,500 | 0 |
| Processing Fees | 18,250 | 10,000 | 35,525 |
| Summer Conferences | 1,999 | 100,000 | 263,370 |
| Summer Session Rent | 54,683 | 15,000 | 45,970 |
| Vendor/Laundry Commissions | 324 | 10,000 | 22,682 |
| University Contributions | 523,339 | 0 | 0 |
| FFCRA Tax Credit | 0 | 0 | 779 |
| SBA PPP Federal Subsidy | 0 | 0 | 218,268 |
| | <hr/> | <hr/> | <hr/> |
| Total Income | 1,912,061 | 5,102,314 | 7,012,926 |
| EXPENSES: | | | |
| General | 1,251,181 | 2,245,266 | 2,228,290 |
| Marketing | 46,748 | 154,423 | 115,750 |
| Summer Conferences | 15,543 | 148,576 | 91,753 |
| Physical Plant | 1,144,879 | 1,525,072 | 1,740,276 |
| Resident Life | 117,993 | 214,400 | 210,471 |
| | <hr/> | <hr/> | <hr/> |
| Total Expenses | 2,576,344 | 4,287,736 | 4,386,540 |
| SURPLUS TO RESERVE FOR STUDENT HOUSING | | | |
| | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> |
| | \$ (664,283) | \$ 814,578 | \$ 2,626,386 |

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
STUDENT HOUSING
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021

| | 2020-21 | 2021-22 | 2021-22 |
|--|------------------|------------------|------------------|
| | ACTUAL | BUDGET | ACTUAL |
| OPERATING ACTIVITIES | | | |
| General | | | |
| Payroll: | | | |
| Benefitted | \$ 209,869 | \$ 270,251 | \$ 275,836 |
| Non Benefitted | 354 | 0 | 0 |
| Student | 119,639 | 200,000 | 169,179 |
| Employee Benefits | 129,707 | 160,198 | 175,303 |
| Actual Retired Employee Benefits | 11,003 | 11,003 | 11,296 |
| Accrued Retired Employee Benefits | 25,555 | 10,000 | (3,420) |
| Total Payroll | <u>496,127</u> | <u>651,452</u> | <u>628,194</u> |
| Advertising and Printing | 0 | 0 | 0 |
| Allowance for Uncollectible Debt | 31,072 | 30,000 | 57,847 |
| Cable TV | 66,130 | 75,000 | 74,189 |
| Computer Lease | 13,221 | 1,252 | 597 |
| Computer Supplies | 10,467 | 10,000 | 15,564 |
| Copier Lease | 0 | 10,000 | 0 |
| Credit Card Fees | 13,283 | 25,000 | 3,524 |
| Depreciation: | | | |
| Buildings | 468,023 | 385,377 | 499,591 |
| Equipment | 433,507 | 471,016 | 337,168 |
| Dues/Memberships/Subscriptions | 226 | 0 | 1,252 |
| Employee Recruitment | 265 | 500 | 1,110 |
| Housing Incentive | 3,755 | 20,000 | 0 |
| Insurance | 104,811 | 136,407 | 135,848 |
| Management Services Agreement Fee | 0 | 150,000 | 150,000 |
| Miscellaneous | 7,258 | 20,000 | 40,674 |
| Office Supplies | 7,663 | 17,000 | 22,482 |
| Over/Short | (98) | 0 | 194 |
| Repairs/Maintenance | 0 | 0 | 10 |
| Residence Advisor Meals | 54,986 | 91,200 | 100,722 |
| Safe Expense | 12,057 | 55,000 | 57,254 |
| Software Agreements | 28,986 | 45,000 | 43,980 |
| Telephone/Communications | 11,550 | 6,790 | 16,374 |
| Travel/Training | 993 | 5,000 | 0 |
| Total General Operating | <u>1,764,282</u> | <u>2,205,994</u> | <u>2,186,574</u> |
| NONOPERATING EXPENSES | | | |
| Bond Amortization | | | |
| Bond Issue - 2020 | 7,448 | 5,005 | 7,448 |
| Interest Expense | | | |
| Bond Debt | 61,429 | 34,268 | 34,268 |
| Extinguishment of Capital and Bond Obligations | (581,978) | 0 | 0 |
| Total General Nonoperating | <u>(513,101)</u> | <u>39,273</u> | <u>41,716</u> |
| Total General | <u>1,251,181</u> | <u>2,245,267</u> | <u>2,228,290</u> |

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
STUDENT HOUSING
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021

| | 2020-21 | | 2021-22 | | 2021-22 |
|--|------------------|-----------|----------------|-----------|----------------|
| | ACTUAL | | BUDGET | | ACTUAL |
| OPERATING ACTIVITIES | | | | | |
| Marketing | | | | | |
| Payroll: | | | | | |
| Benefitted | \$ 10,837 | \$ | 22,630 | \$ | 17,506 |
| Student | 5,898 | | 45,000 | | 32,505 |
| Employee Benefits | 4,110 | | 7,245 | | 5,675 |
| Total Payroll | <u>20,845</u> | | <u>74,876</u> | | <u>55,686</u> |
| Advertising/Printing | 13,896 | | 50,000 | | 46,545 |
| Computer Lease | 3,981 | | 2,048 | | 2,711 |
| Computer Supplies | 2,628 | | 2,500 | | 3,226 |
| Miscellaneous | 40 | | 500 | | 85 |
| Office Supplies | 699 | | 7,000 | | 6,656 |
| Postage | 3,659 | | 15,000 | | 841 |
| Software | 1,000 | | 1,000 | | 0 |
| Telephone/Communications | 0 | | 500 | | 0 |
| Travel/Training | 0 | | 1,000 | | 0 |
| | | | | | |
| Total Marketing | <u>\$ 46,748</u> | <u>\$</u> | <u>154,424</u> | <u>\$</u> | <u>115,750</u> |
| Summer Conferences | | | | | |
| Payroll: | | | | | |
| Benefitted | \$ 10,837 | \$ | 22,630 | \$ | 15,905 |
| Non-Benefitted | - | | - | | 228 |
| Student | 156 | | 18,200 | | 13,996 |
| Temporary | 0 | | 0 | | 2,800 |
| Employee Benefits | 4,094 | | 7,245 | | 4,825 |
| Total Payroll | <u>15,087</u> | | <u>48,076</u> | | <u>37,754</u> |
| Advertising/Printing | 0 | | 1,000 | | 0 |
| Computer Supplies | 0 | | 500 | | 0 |
| Contract Services: | | | | | |
| Housekeeping | 0 | | 60,000 | | 31,658 |
| Employee Procurement | 20 | | 0 | | 0 |
| Janitorial Supplies | 0 | | 1,500 | | 0 |
| Laundry | 22 | | 2,000 | | 19,966 |
| Miscellaneous | 0 | | 500 | | 0 |
| Office Supplies | 0 | | 500 | | 1,710 |
| Paper Supplies | 0 | | 2,000 | | 0 |
| Telephone/Communications | 414 | | 500 | | 215 |
| Travel/Training | 0 | | 2,000 | | 450 |
| Utilities | 0 | | 30,000 | | 0 |
| | | | | | |
| Total Summer Conferences Expenses | <u>\$ 15,543</u> | <u>\$</u> | <u>148,576</u> | <u>\$</u> | <u>91,753</u> |

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
STUDENT HOUSING
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021

| | 2020-21 | | 2021-22 | | 2021-22 |
|--------------------------------------|---------------------|-----------|------------------|-----------|------------------|
| | ACTUAL | | BUDGET | | ACTUAL |
| Physical Plant | | | | | |
| Payroll: | | | | | |
| Benefitted | \$ 33,966 | \$ | 37,003 | \$ | 36,465 |
| Student | 7,935 | | 7,500 | | 7,268 |
| Part-Time/Contract Labor | 0 | | 0 | | 792 |
| Employee Benefits | 14,238 | | 13,869 | | 14,478 |
| Total Payroll | <u>56,139</u> | | <u>58,373</u> | | <u>59,003</u> |
| Contract Services: | | | | | |
| Exterminator | 12,760 | | 25,000 | | 10,242 |
| Housekeeping | 284,623 | | 650,000 | | 690,923 |
| Key System | 14,779 | | 9,000 | | 46,330 |
| Landscape/Grounds Maintenance | 5,558 | | 12,000 | | 22,293 |
| Pool Service | 13,815 | | 15,000 | | 15,360 |
| Refrigeration/Heating | 15,245 | | 45,000 | | 2,368 |
| Waste Services | 8,502 | | 26,000 | | 20,324 |
| Total Contract Services | <u>355,282</u> | | <u>782,000</u> | | <u>807,840</u> |
| Equipment Rental | 9,184 | | 13,000 | | 18,176 |
| Janitorial Supplies | 8,938 | | 30,000 | | 31,402 |
| Key System Maintenance | 0 | | 7,000 | | 0 |
| Landscape Maintenance (Non-Contract) | 0 | | 15,000 | | 0 |
| Laundry | 77 | | 9,000 | | 0 |
| Licenses/Fees | 426 | | 500 | | 0 |
| Miscellaneous | 1,122 | | 3,000 | | 687 |
| Office Supplies | 4,646 | | 4,000 | | 3,715 |
| Paper Supplies | 10,045 | | 37,500 | | 33,716 |
| Refrigeration/Heating (Non-Contract) | 156,496 | | 90,000 | | 305,314 |
| Repairs/Maintenance | 34,165 | | 75,000 | | 102,462 |
| Smallwares | 14,586 | | 70,000 | | 42,026 |
| Telephone/Communications | 514 | | 700 | | 2,687 |
| Utilities | 493,259 | | 330,000 | | 333,248 |
| | | | | | |
| Total Physical Plant | <u>\$ 1,144,879</u> | <u>\$</u> | <u>1,525,073</u> | <u>\$</u> | <u>1,740,276</u> |

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
STUDENT HOUSING
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021

| | 2020-21 ACTUAL | 2021-22 BUDGET | 2021-22 ACTUAL |
|-------------------------------------|---------------------------|---------------------------|---------------------------|
| Resident Life | | | |
| Payroll: | | | |
| Benefitted | \$ - | \$ - | \$ - |
| Student | 94,448 | 130,000 | 153,629 |
| Employee Benefits | 1,041 | 0 | 8,261 |
| Total Payroll | <u>95,489</u> | <u>130,000</u> | <u>161,890</u> |
| Computer Lease | 5,075 | 0 | 2,354 |
| Dues/Memberships/Subscriptions | 0 | 400 | 3 |
| Employee Recruitment | 140 | 100 | 440 |
| Miscellaneous | 4,533 | 5,000 | 701 |
| Office Supplies | 3,212 | 11,000 | 7,728 |
| Parking | 641 | 800 | 680 |
| Programming | 4,506 | 30,000 | 26,749 |
| Public Safety Assistants | 828 | 1,600 | 1,600 |
| RHA Expense | 0 | 1,000 | 0 |
| Telephone/Communications | 2,603 | 1,500 | 6,467 |
| Travel/Training | 966 | 12,000 | 1,859 |
| Tuition/Fees/Books | 0 | 21,000 | 0 |
| Total Resident Life Expenses | <u>\$ 117,993</u> | <u>\$ 214,400</u> | <u>\$ 210,471</u> |

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
UNIVERSITY DINING SERVICES
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021

| | 2020-21 | 2021-22 | 2021-22 |
|---|------------------|------------------|------------------|
| | ACTUAL | BUDGET | ACTUAL |
| Sales: | | | |
| The Bucket Grill & Pub | \$ 54,139 | \$ 272,337 | \$ 392,684 |
| Catering | 269,871 | 784,494 | 1,309,578 |
| Commissions | 401 | 14,967 | 11,685 |
| Library Café/Starbucks | - | 657,041 | 807,562 |
| Campus Pointe/Starbucks | - | 900,000 | 245,516 |
| Convenience Stores | 22,500 | 93,188 | 139,172 |
| UC Food Court | 7,020 | 193,877 | 124,513 |
| University Dining Hall | 1,344,142 | 3,788,610 | 4,982,915 |
| USU Food Court | 6,335 | 377,872 | 556,580 |
| Union Snack Bar | - | 0 | - |
| Total Sales | 1,704,408 | 7,082,386 | 8,570,205 |
| Less: Cost of Goods Purchased | 515,196 | 2,446,024 | 2,419,771 |
| Gross Profit on Sales | 1,189,212 | 4,636,362 | 6,150,434 |
| Operating Expenses: | | | |
| Payroll: | | | |
| Benefitted | 401,941 | 589,307 | 637,920 |
| Non-Benefitted | 186,310 | 540,447 | 399,081 |
| Student | 117,951 | 731,564 | 1,028,163 |
| Employee Benefits | 310,281 | 340,112 | 457,753 |
| Total Payroll | 1,016,483 | 2,201,430 | 2,522,917 |
| Advertising/Printing | 1,585 | 0 | 1,372 |
| Advertising-Franchise | 0 | 8,700 | 8,940 |
| Allowance for Uncollectible Debt | 20,715 | 10,000 | 38,565 |
| Amortization | 500 | 3,000 | 500 |
| Bank Charges | 1,054 | 0 | 46,761 |
| Cable TV Service | 1,625 | 2,400 | 2,078 |
| Computer Lease | 1,320 | 882 | 597 |
| Computer Supplies | 23,736 | 2,400 | 10,528 |
| Contract Services | 0 | 0 | 0 |
| Contract Services - USU Building Operations | 0 | 15,225 | 15,225 |
| Credit Card Fees | 2,252 | 131,471 | 22,111 |
| Depreciation | 220,180 | 222,905 | 195,403 |
| Donations | 2,871 | 0 | 13,151 |
| Dues/Memberships/Subscriptions | 0 | 0 | 0 |
| Employee Recruitment | 0 | 2,500 | 5,698 |
| Equipment Rental | 0 | 10,500 | 18,787 |
| Food Service Administration Expense | 833,651 | 686,788 | 869,748 |
| Janitorial/Sanitation | 30,025 | 65,688 | 93,650 |
| Laundry | 13,260 | 35,434 | 48,326 |
| Licenses/Permits/Fees | 6,378 | 25,664 | 13,750 |
| Maintenance Fees - CBORD | 20,586 | 5,000 | 6,778 |
| Miscellaneous | 5,675 | 1,000 | 18,451 |
| Non-Student Tax | 441 | 0 | 6,367 |
| Office Supplies | 859 | 6,350 | 11,875 |

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
UNIVERSITY DINING SERVICES
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021

| | 2020-21 | 2021-22 | 2021-22 |
|---|-----------------------|-------------------|---------------------|
| | ACTUAL | BUDGET | ACTUAL |
| Operating Expenses (Continued): | | | |
| Over/Short | 14 | 0 | 351 |
| Paper Supplies | 66,282 | 156,900 | 119,738 |
| Rent | 0 | 25,500 | 0 |
| Postage/Freight | 0 | 0 | 13,347 |
| Repairs /Maintenance | 83,319 | 110,500 | 139,388 |
| Resident Advisor Meals | 54,986 | 91,200 | 115,246 |
| Royalties | 787 | 105,716 | 111,337 |
| Security Services | 0 | 0 | 725 |
| Software | 0 | 3,150 | 0 |
| Smallwares | 13,300 | 31,500 | 50,630 |
| Telephone/Communications | 4,604 | 3,426 | 3,596 |
| Travel/Training | 3,618 | 0 | 4,645 |
| Uniforms | 0 | 6,500 | 10,502 |
| University Student Union Rent | 0 | 38,250 | 38,250 |
| Utilities | 186,856 | 173,050 | 145,161 |
| Vehicle Expense | 3,618 | 7,500 | 4,518 |
| Warehouse Expense | (3,184) | 7,500 | 8,849 |
| | 2,617,396 | 4,198,029 | 4,737,861 |
| SURPLUS/(DEFICIT) TO RESERVE FOR | | | |
| COMMERCIAL OPERATIONS | | | |
| | \$ (1,428,184) | \$ 438,333 | \$ 1,412,573 |

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
UNIVERSITY DINING SERVICES
ADMINISTRATION
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021

| | 2020-21 ACTUAL | 2021-22 BUDGET | 2021-22 ACTUAL |
|--|---------------------------|---------------------------|---------------------------|
| INCOME: | | | |
| FFCRA Tax Credit | \$ 1,881 | \$ - | \$ - |
| SBA PPP Federal Subsidy | - | - | 45,450 |
| | <u>1,881</u> | <u>0</u> | <u>45,450</u> |
| EXPENSES: | | | |
| Payroll: | | | |
| Benefitted | 154,150 | 196,218 | 192,080 |
| Non-Benefitted | 0 | 0 | 13,762 |
| Student | 0 | 8,500 | 8,909 |
| Employee Benefits | 90,889 | 117,572 | 130,273 |
| Actual Retired Employee Benefits | 162,348 | 165,241 | 154,652 |
| Accrued Retired Employee Benefits | 341,041 | 50,000 | (45,644) |
| Total Payroll and Benefits | <u>748,428</u> | <u>537,531</u> | <u>454,032</u> |
| Computer Lease | 5,479 | 370 | 0 |
| Computer Supplies | 185 | 0 | 0 |
| Copier Lease | 4,551 | 4,500 | 3,390 |
| Dues/Memberships/Subscriptions | 243 | 575 | 64 |
| Employee Recruitment | 3,664 | 5,000 | 19,275 |
| Equipment Rental | 68 | 0 | 0 |
| Insurance | 26,461 | 36,713 | 34,685 |
| License/Permits/Fees | 1,898 | 0 | 1,932 |
| Management Services Agreement Fee | 0 | 50,000 | 300,000 |
| Miscellaneous | 1,932 | 3,000 | 2,324 |
| Office Supplies | 1,867 | 5,000 | 4,425 |
| Postage/Freight | 0 | 100 | 11 |
| Repairs/Maintenance | 3,572 | 3,500 | 5,233 |
| Smallwares | 0 | 500 | 211 |
| Software | 33,746 | 28,000 | 38,375 |
| Telephone/Communications | 2,456 | 2,000 | 1,995 |
| Travel/Training | 0 | 0 | 0 |
| Uniforms | 165 | 5,000 | 256 |
| Vehicle Expense | 817 | 5,000 | 3,544 |
| | <u>835,532</u> | <u>686,789</u> | <u>869,752</u> |
| Total Expenses | | | |
| | <u>835,532</u> | <u>686,789</u> | <u>869,752</u> |
| Administration Distributed to Units | <u>\$ (833,651)</u> | <u>\$ (686,789)</u> | <u>\$ (824,302)</u> |

DISTRIBUTION OF JUNE 30, 2022 AND 2021 FOOD SERVICE ADMINISTRATION EXPENSE

| | 2020-21 ACTUAL | 2021-22 BUDGET | 2021-22 ACTUAL |
|---------------------------------------|---------------------------|---------------------------|---------------------------|
| The Bucket Grill & Pub | \$ 16,704 | \$ 13,736 | \$ 16,486 |
| Catering | 58,353 | 48,075 | 57,701 |
| Library Café/Starbucks | 58,353 | 48,075 | 57,701 |
| Starbucks CP | 58,353 | 48,075 | 57,701 |
| University Center Food Court | 16,704 | 13,736 | 16,486 |
| University Dining Hall | 516,829 | 425,808 | 511,064 |
| USU Food Court | 91,651 | 75,547 | 90,673 |
| Union Snack Bar | 16,704 | 13,736 | 16,486 |
| | <u>833,651</u> | <u>686,789</u> | <u>824,302</u> |
| Total Administration Allocated | <u>\$ 833,651</u> | <u>\$ 686,789</u> | <u>\$ 824,302</u> |

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
UNIVERSITY DINING SERVICES - THE BUCKET GRILL & PUB
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021

| | 2020-21 ACTUAL | 2021-22 BUDGET | 2021-22 ACTUAL |
|---|---------------------------|---------------------------|---------------------------|
| Sales: | | | |
| Beverages - Alcoholic | \$ - | \$ 23,585 | \$ 18,532 |
| Food/Beverages | 53,797 | 248,753 | 330,495 |
| Other Revenue | 0 | 0 | 12 |
| FFCRA Tax Credit | 342 | 0 | 671 |
| SBA PPP Federal Subsidy | 0 | 0 | 42,975 |
| Total Sales | <u>54,139</u> | <u>272,338</u> | <u>392,685</u> |
| Less: Cost of Food Purchased | <u>26,914</u> | <u>105,956</u> | <u>129,241</u> |
| Gross Profit on Sales | 27,225 | 166,382 | 263,444 |
| Operating Expenses: | | | |
| Payroll: | | | |
| Benefitted | 28,763 | 20,939 | 40,721 |
| Non-Benefitted | 17,832 | 23,455 | 34,047 |
| Student | 9,148 | 41,930 | 89,487 |
| Employee Benefits | 18,035 | 11,145 | 27,516 |
| Total Payroll | <u>73,778</u> | <u>97,468</u> | <u>191,771</u> |
| Advertising/Printing | 427 | 200 | 457 |
| Bank Charges | 689 | 3,400 | 9,450 |
| Cable TV Service | 1,625 | 2,400 | 2,078 |
| Depreciation | 259 | 0 | 0 |
| Food Service Administration | 16,704 | 13,736 | 16,486 |
| Janitorial/Sanitation | 3,457 | 4,780 | 7,636 |
| Laundry | 1,949 | 2,650 | 1,837 |
| Licenses/Permits/Fees | 1,757 | 4,844 | 2,197 |
| Miscellaneous | 0 | 0 | 420 |
| Non-Student Tax | 390 | 0 | 2,425 |
| Office Supplies | 303 | 350 | 445 |
| Over/Short | 13 | 0 | 157 |
| Paper Supplies | 7,125 | 26,300 | 22,253 |
| Repairs/Maintenance | 7,367 | 4,000 | 6,517 |
| Royalties - Me N Ed's | 333 | 2,950 | 3,527 |
| Security | 0 | 0 | 121 |
| Smallwares | 272 | 4,000 | 4,251 |
| Telephone/Communications | 357 | 276 | 179 |
| Uniforms | 0 | 1,000 | 1,331 |
| Utilities | 9,405 | 8,500 | 6,277 |
| Total Operating Expenses | <u>126,210</u> | <u>176,854</u> | <u>279,815</u> |
| SURPLUS/(DEFICIT) TO RESERVE FOR COMMERCIAL OPERATIONS | <u>\$ (98,985)</u> | <u>\$ (10,472)</u> | <u>\$ (16,371)</u> |

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
UNIVERSITY DINING SERVICES - CATERING
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021

| | 2020-21 ACTUAL | 2021-22 BUDGET | 2021-22 ACTUAL |
|---|---------------------------|---------------------------|---------------------------|
| Sales: | | | |
| Beverages - Alcoholic | \$ - | \$ 9,923 | \$ 11,978 |
| Equipment Rental | 317 | 48,978 | 38,316 |
| General Sales | 267,645 | 720,322 | 1,154,983 |
| Miscellaneous | 179 | 5,271 | 8,450 |
| FFCRA Tax Credit | 1,730 | 0 | 0 |
| SBA PPP Federal Subsidy | 0 | 0 | 95,851 |
| Total Sales | <u>269,871</u> | <u>784,494</u> | <u>1,309,578</u> |
| Less: Cost of Food Purchased | <u>135,740</u> | <u>250,933</u> | <u>420,355</u> |
| Gross Profit on Sales | 134,131 | 533,561 | 889,223 |
| Operating Expenses: | | | |
| Payroll: | | | |
| Benefitted | 130,388 | 198,456 | 235,519 |
| Non-Benefitted | 21,189 | 51,076 | 48,459 |
| Student | 6,839 | 45,181 | 56,163 |
| Employee Benefits | 104,302 | 115,987 | 156,115 |
| Total Payroll | <u>262,718</u> | <u>410,700</u> | <u>496,256</u> |
| Computer Lease | 426 | 512 | 597 |
| Depreciation | 4,461 | 4,461 | 4,461 |
| Equipment Rental | 0 | 10,000 | 18,787 |
| Food Service Administration | 58,353 | 48,075 | 57,701 |
| Janitorial/Sanitation | 2,345 | 10,000 | 15,272 |
| Laundry | 467 | 10,000 | 21,133 |
| Licenses/Permits/Fees | 525 | 1,500 | 3,930 |
| Miscellaneous | 142 | 0 | 597 |
| Office Supplies | 300 | 3,000 | 5,518 |
| Paper Supplies | 18,016 | 50,000 | 42,056 |
| Postage/Freight | 0 | 0 | 16 |
| Repairs/Maintenance | 5,651 | 8,000 | 8,424 |
| Smallwares | 304 | 5,000 | 2,733 |
| Software | 3,150 | 3,150 | 3,150 |
| Telephone/Communications | 1,100 | 780 | 722 |
| Travel/Training | 0 | 0 | 127 |
| Uniforms | 0 | 1,500 | 2,264 |
| Utilities | 6,524 | 5,800 | 4,283 |
| Vehicle Expense | 3,618 | 7,500 | 4,518 |
| Total Operating Expenses | <u>368,100</u> | <u>579,978</u> | <u>692,545</u> |
| SURPLUS/(DEFICIT) TO RESERVE FOR COMMERCIAL OPERATIONS | <u>\$ (233,969)</u> | <u>\$ (46,417)</u> | <u>\$ 196,678</u> |

**CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
UNIVERSITY DINING SERVICES - COMMISSIONS
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021**

| | 2020-21 ACTUAL | 2021-22 BUDGET | 2021-22 ACTUAL |
|---|---------------------------|---------------------------|---------------------------|
| Income: | | | |
| Rentals: | | | |
| Juice It Up-Ice | \$ - | \$ 4,759 | \$ 5,950 |
| Vending Machines | 401 | 10,209 | 5,735 |
| | | | |
| SURPLUS TO RESERVE FOR COMMERCIAL OPERATIONS | \$ 401 | \$ 14,968 | \$ 11,685 |
| | | | |

**CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
UNIVERSITY DINING SERVICES - DONATIONS
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021**

| | 2020-21 ACTUAL | 2021-22 BUDGET | 2021-22 ACTUAL |
|---|---------------------------|---------------------------|---------------------------|
| Operating Expenses: | | | |
| University Donations | \$ 2,871 | \$ - | \$ 13,151 |
| DEFICIT TO RESERVE FOR COMMERCIAL OPERATIONS | \$ (2,871) | \$ - | \$ (13,151) |

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
UNIVERSITY DINING SERVICES - LIBRARY CAFÉ - STARBUCKS
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021

| | 2020-21 | 2021-22 | 2021-22 |
|---|----------------|----------------|----------------|
| | ACTUAL | BUDGET | ACTUAL |
| Sales: | | | |
| General | \$ - | \$ 657,041 | \$ 749,974 |
| SBA PPP Federal Subsidy | 0 | 0 | 57,588 |
| Less: Cost of Food Purchased | \$ 8,344 | 288,721 | \$ 299,061 |
| | | | |
| Gross Profit on Sales | (8,344) | 368,320 | 508,501 |
| | | | |
| Operating Expenses: | | | |
| Payroll: | | | |
| Benefitted | 9,207 | 33,280 | 46,477 |
| Non-Benefitted | 0 | 19,580 | 18,909 |
| Student | 0 | 127,545 | 212,597 |
| Employee Benefits | 5,074 | 13,300 | 34,333 |
| Total Payroll | 14,281 | 193,705 | 312,316 |
| Advertising/Printing | 0 | 500 | 0 |
| Computer Lease | 894 | 0 | 0 |
| Computer Supplies | 0 | 0 | 322 |
| Credit Card Fees | 108 | 13,000 | 18,582 |
| Employee Recruitment | 0 | 1,000 | 4,706 |
| Food Service Administration | 58,353 | 48,075 | 57,701 |
| Janitorial/Sanitation | 0 | 2,700 | 3,034 |
| Laundry | 0 | 2,500 | 3,078 |
| Licenses/Permits/Fees | 348 | 0 | 445 |
| Miscellaneous | 1,109 | 0 | 9,597 |
| Office Supplies | 0 | 500 | 1,067 |
| Over/Short | 0 | 0 | 289 |
| Paper Supplies | 21 | 23,000 | 18,492 |
| Postage/Freight | 0 | 0 | 3,198 |
| Repairs/Maintenance | 0 | 7,500 | 10,117 |
| Royalties | 0 | 37,500 | 64,835 |
| Security Services | 0 | 0 | 121 |
| Smallwares | 3,730 | 3,500 | 4,736 |
| Telephone/Communications | 0 | 0 | 179 |
| Uniforms | 0 | 0 | 315 |
| | | | |
| Total Operating Expenses | 78,844 | 333,480 | 513,130 |
| | | | |
| SURPLUS/(DEFICIT) TO RESERVE FOR COMMERCIAL OPERATIONS | \$ (87,188) | \$ 34,840 | \$ (4,629) |

**CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
UNIVERSITY DINING SERVICES - CAMPUS POINTE - STARBUCKS
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021**

| | 2020-21 ACTUAL | 2021-22 BUDGET | 2021-22 ACTUAL |
|---|---------------------------|---------------------------|---------------------------|
| Sales: | | | |
| General | \$ - | \$ 900,000 | \$ (214,595) |
| SBA PPP Federal Subsidy | 0 | 0 | (30,921) |
| Less: Cost of Food Purchased | \$ (547) | 480,000 | \$ 118,846 |
| | | | |
| Gross Profit on Sales | 547 | 420,000 | (126,670) |
| | | | |
| Operating Expenses: | | | |
| Payroll: | | | |
| Benefitted | 0 | 45,260 | 22,592 |
| Non-Benefitted | 0 | 90,000 | 13,472 |
| Student | 0 | 195,000 | 112,489 |
| Employee Benefits | (15) | 15,200 | 15,921 |
| Total Payroll | (15) | 345,460 | 164,474 |
| Advertising/Printing | 0 | 0 | 457 |
| Amortization | 3,000 | 3,000 | 3,750 |
| Bank Charges | | | 5,739 |
| Computer Lease | 0 | 370 | 0 |
| Computer Supplies | 0 | 0 | 278 |
| Credit Card Fees | 0 | 20,000 | 0 |
| Depreciation | 0 | 31,335 | 0 |
| Employee Recruitment | 0 | 1,000 | 992 |
| Food Service Administration | 58,353 | 48,075 | 57,701 |
| Janitorial/Sanitation | 0 | 1,500 | 2,313 |
| Laundry | 0 | 1,500 | 3,652 |
| Licenses/Permits/Fees | 491 | 0 | 754 |
| Miscellaneous | 0 | 0 | 2,539 |
| Office Supplies | 0 | 1,000 | 980 |
| Paper Supplies | 0 | 15,000 | 8,566 |
| Postage/Freight | 0 | 0 | 10,072 |
| Rent | 0 | 25,500 | 0 |
| Repairs/Maintenance | 0 | 0 | 249 |
| Royalties | 0 | 34,500 | 18,715 |
| Smallwares | 7,990 | 3,500 | 19,834 |
| Uniforms | 0 | 500 | 317 |
| Utilities | 0 | 0 | 17,369 |
| | | | |
| Total Operating Expenses | 69,819 | 532,240 | 318,751 |
| | | | |
| SURPLUS/(DEFICIT) TO RESERVE FOR COMMERCIAL OPERATIONS | \$ (69,272) | \$ (112,240) | \$ (192,081) |

**CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
UNIVERSITY DINING SERVICES - MOBILE FOOD TRUCK
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021**

| | 2020-21 ACTUAL | 2021-22 BUDGET | 2021-22 ACTUAL |
|---|-------------------|-------------------|-------------------|
| Sales: | | | |
| Less: Cost of Food Purchased | \$ 91 | \$ - | \$ - |
| Gross Profit on Sales | (91) | 0 | 0 |
| Operating Expenses: | | | |
| Bank Charges | 29 | 0 | 0 |
| Gain/Loss on Sale of Assets | (22,500) | 0 | 0 |
| Paper Supplies | 85 | 0 | 0 |
| Repairs/Maintenance | 154 | 0 | 0 |
| Total Operating Expenses | (22,232) | 0 | 0 |
| SURPLUS/(DEFICIT) TO RESERVE FOR COMMERCIAL OPERATIONS | \$ 22,141 | \$ - | \$ - |

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
UNIVERSITY DINING SERVICES - CONVENIENCE STORES
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021

| | 2020-21 ACTUAL | 2021-22 BUDGET | 2021-22 ACTUAL |
|---|-------------------|-------------------|-------------------|
| Sales: | | | |
| General | \$ - | \$ 93,188 | \$ 127,467 |
| SBA PPP Federal Subsidy | 0 | 0 | 11,705 |
| Less: Cost of Food Purchased | 5,906 | 54,926 | 88,303 |
| | | | |
| Gross Profit on Sales | (5,906) | 38,262 | 50,869 |
| | | | |
| Operating Expenses: | | | |
| Payroll: | | | |
| Non-Benefitted | 0 | 12,266 | 8,750 |
| Student | 0 | 16,594 | 31,275 |
| Employee Benefits | 0 | 0 | 3,283 |
| Total Payroll | 0 | 28,860 | 43,308 |
| Advertising/Printing | 0 | 0 | 257 |
| Bank Charges | 0 | 0 | 5,494 |
| Depreciation | 8,426 | 8,426 | 8,426 |
| Janitorial/Sanitation | 110 | 3,900 | 2,788 |
| Laundry | 0 | 1,300 | 1,143 |
| Licenses/Permits/Fees | 1,382 | 1,500 | 1,769 |
| Miscellaneous | 0 | 0 | 22 |
| Over/Short | 0 | 0 | 100 |
| Paper Supplies | 241 | 2,500 | 3,182 |
| Repairs/Maintenance | 0 | 1,000 | 1,222 |
| Security Services | 0 | 0 | 121 |
| Smallwares | 0 | 500 | 303 |
| Telephone/Communications | 775 | 357 | 536 |
| Uniforms | 0 | 0 | 1,330 |
| | | | |
| Total Operating Expenses | 10,934 | 48,343 | 70,001 |
| | | | |
| SURPLUS TO RESERVE FOR COMMERCIAL OPERATIONS | \$ (16,840) | \$ (10,081) | \$ (19,132) |

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
UNIVERSITY DINING SERVICES - UNIVERSITY CENTER (TACO BELL)
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021

| | 2020-21 ACTUAL | 2021-22 BUDGET | 2021-22 ACTUAL |
|---|---------------------------|---------------------------|---------------------------|
| Sales: | | | |
| Beverages | \$ 376 | \$ 10,069 | \$ 6,609 |
| Taco Bell Express | 6,644 | 183,808 | 111,723 |
| SBA PPP Federal Subsidy | 0 | 0 | 6,181 |
| Total Sales | <u>7,020</u> | <u>193,877</u> | <u>124,513</u> |
| Less: Cost of Food Purchased | <u>5,442</u> | <u>68,218</u> | <u>36,195</u> |
| Gross Profit on Sales | 1,578 | 125,659 | 88,318 |
| Operating Expenses: | | | |
| Payroll: | | | |
| Benefitted | 2,602 | 20,939 | 0 |
| Non-Benefitted | 5,600 | 17,908 | 5,156 |
| Student | 5,329 | 36,261 | 53,225 |
| Employee Benefits | <u>2,226</u> | <u>11,145</u> | <u>4,452</u> |
| Total Payroll | <u>15,757</u> | <u>86,254</u> | <u>62,833</u> |
| Advertising/Printing | 0 | 0 | 0 |
| Bank Charges | 271 | 2,838 | 4,325 |
| Depreciation | 17,764 | 0 | 0 |
| Food Services Administration | 16,704 | 13,736 | 16,486 |
| Janitorial/Sanitation | 3,347 | 5,000 | 7,240 |
| Licenses/Permits/Fees | 522 | 6,000 | 1,507 |
| Miscellaneous | 23 | 0 | 2,652 |
| Non-Student Tax | 51 | 0 | 869 |
| Office Supplies | 0 | 500 | 341 |
| Over/Short | 2 | 0 | 43 |
| Paper Supplies | 469 | 7,600 | 3,342 |
| Repairs/Maintenance | 7,412 | 7,500 | 12,206 |
| Royalties: | | | |
| Taco Bell Express | 454 | 10,720 | 7,825 |
| Smallwares | 0 | 2,500 | 311 |
| Telephone/Communications | 357 | 387 | 179 |
| Uniforms | 0 | 1,000 | 1,000 |
| Utilities | <u>9,405</u> | <u>8,750</u> | <u>6,462</u> |
| Total Operating Expenses | <u>72,538</u> | <u>152,785</u> | <u>127,621</u> |
| SURPLUS/(DEFICIT) TO RESERVE FOR COMMERCIAL OPERATIONS | <u>\$ (70,960)</u> | <u>\$ (27,126)</u> | <u>\$ (39,303)</u> |

**CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
UNIVERSITY DINING SERVICES - THE HABIT
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021**

| | 2020-21 ACTUAL | 2021-22 BUDGET | 2021-22 ACTUAL |
|---|-------------------|-------------------|-------------------|
| Sales: | | | |
| General | \$ - | \$ - | \$ - |
| Total Sales | 0 | 0 | 0 |
| Operating Expenses: | | | |
| Amortization | 0 | | 583 |
| Total Operating Expenses | 0 | 0 | 583 |
| SURPLUS/(DEFICIT) TO RESERVE FOR COMMERCIAL OPERATIONS | \$ - | \$ - | \$ (583) |

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
UNIVERSITY DINING SERVICES - UNIVERSITY DINING HALL
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021

| | 2020-21 ACTUAL | 2021-22 BUDGET | 2021-22 ACTUAL |
|---|---------------------|---------------------|-------------------|
| Sales: | | | |
| Contract Sales: | | | |
| Commuter Contracts | \$ 916 | \$ 12,639 | \$ 19,409 |
| Guests | 470 | 92,918 | 34,101 |
| Contract Sales - Housing Residents | 891,536 | 3,622,054 | 4,496,807 |
| Summer Conferences - Non-Taxable | 0 | 60,000 | 185,736 |
| Summer Conferences - Taxable | 0 | 1,000 | 13,321 |
| University Contributions | 447,998 | 0 | 0 |
| Miscellaneous | 3,223 | 0 | 827 |
| SBA PPP Federal Subsidy | 0 | 0 | 187,264 |
| Total Sales | <u>1,344,143</u> | <u>3,788,611</u> | <u>4,937,465</u> |
| Less: Cost of Food Purchased | <u>330,968</u> | <u>1,079,806</u> | <u>1,152,859</u> |
| Gross Profit on Sales | 1,013,175 | 2,708,805 | 3,784,606 |
| Operating Expenses: | | | |
| Payroll: | | | |
| Benefitted | 221,913 | 221,033 | 250,277 |
| Non-Benefitted | 141,689 | 300,000 | 249,192 |
| Student | 96,635 | 220,000 | 315,225 |
| Employee Benefits | 163,859 | 151,431 | 186,834 |
| Total Payroll | <u>624,096</u> | <u>892,464</u> | <u>1,001,528</u> |
| Advertising/Printing | 1,158 | 0 | 201 |
| Allowance for Uncollectible Expense | 20,715 | 10,000 | 38,565 |
| Computer Supplies | 0 | 2,000 | 0 |
| Credit Card Fees | 2,144 | 90,000 | 3,529 |
| Depreciation | 180,350 | 172,460 | 172,459 |
| Employee Recruitment | 0 | 500 | 0 |
| Equipment Rental | 0 | 500 | 0 |
| Food Service Administration Expense | 516,829 | 425,808 | 511,064 |
| Janitorial/Sanitation | 16,526 | 35,808 | 48,342 |
| Laundry | 10,844 | 14,484 | 13,136 |
| Licenses/Permits/Fees | 522 | 1,300 | 1,862 |
| Meal Cards | 0 | 0 | (460) |
| Miscellaneous | 4,401 | 1,000 | 1,133 |
| Office Supplies/Décor | 255 | 500 | 2,888 |
| Over/Short | 0 | 0 | 124 |
| Paper Supplies | 40,160 | 20,000 | 10,416 |
| Postage/Freight | 0 | 0 | 61 |
| Repairs/Maintenance | 86,648 | 75,000 | 107,920 |
| Resident Advisor Meals | 54,986 | 91,200 | 115,246 |
| Security Services | 0 | 0 | 242 |
| Smallwares | 1,004 | 5,000 | 11,881 |
| Software Maintenance Fees _CBORD OPCS | 20,586 | 5,000 | 6,778 |
| Telephone/Communications | 735 | 715 | 536 |
| Uniforms | 0 | 1,500 | 4,727 |
| Utilities | 161,522 | 150,000 | 110,771 |
| Warehouse Expense | (3,184) | 7,500 | 8,849 |
| Total Operating Expenses | <u>1,740,297</u> | <u>2,002,739</u> | <u>2,171,798</u> |
| SURPLUS TO RESERVE FOR COMMERCIAL OPERATIONS | <u>\$ (727,122)</u> | <u>\$ 1,612,808</u> | <u>\$ 706,066</u> |

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
UNIVERSITY DINING SERVICES - USU FOOD COURT
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021

| | 2020-21 | 2021-22 | 2021-22 |
|---|---------------------|--------------------|---------------------|
| | ACTUAL | BUDGET | ACTUAL |
| Sales: | | | |
| Beverages | \$ - | \$ 111,128 | \$ 141,411 |
| Panda Express Commissions | 6,335 | 46,479 | 104,396 |
| Robertito's/Julio's Rent | 0 | 6,000 | 0 |
| Robertito's/Julio's Commission | 0 | 9,306 | 0 |
| Subway | 0 | 204,959 | 276,613 |
| SBA PPP Federal Subsidy | 0 | 0 | 34,160 |
| Total Sales | <u>6,335</u> | <u>377,872</u> | <u>556,580</u> |
| Less: Cost of Food Purchased | <u>1,539</u> | <u>117,465</u> | <u>173,896</u> |
| Gross Profit on Sales | 4,796 | 260,407 | 382,684 |
| Operating Expenses: | | | |
| Payroll: | | | |
| Benefitted | 8,903 | 49,400 | 42,334 |
| Non-Benefitted | 0 | 26,162 | 21,096 |
| Student | 0 | 49,053 | 157,702 |
| Employee Benefits | 16,644 | 21,904 | 29,299 |
| Total Payroll | <u>25,547</u> | <u>146,519</u> | <u>250,431</u> |
| Advertising: | | | |
| Subway | 0 | 8,000 | 8,940 |
| Amortization: | | | |
| Taco Bell Franchise Fee | 500 | 0 | 500 |
| Bank Charges | 65 | 2,233 | 21,646 |
| Computer Software | 0 | 400 | 0 |
| Contract Services-USU Building Operations | 0 | 15,225 | 15,225 |
| Depreciation | 5,919 | 6,223 | 5,723 |
| Food Services Administration | 91,651 | 75,547 | 90,673 |
| Janitorial/Sanitation | 2,175 | 2,000 | 5,338 |
| Laundry | 0 | 3,000 | 4,348 |
| Licenses/Permits/Fees | 416 | 9,920 | 532 |
| Miscellaneous | 0 | 0 | 304 |
| Non-Student Tax | 0 | 0 | 3,073 |
| Office Supplies | 0 | 500 | 637 |
| Over/Short | (1) | 0 | (362) |
| Paper Supplies | 50 | 12,500 | 10,546 |
| Repairs/Maintenance | 292 | 7,500 | 4,023 |
| Royalties: | | | |
| Subway | 0 | 20,046 | 16,434 |
| Security Services | 0 | 0 | 121 |
| Smallwares | 0 | 7,500 | 6,582 |
| Telephone/Communications | 921 | 650 | 1,087 |
| Uniforms | 0 | 1,000 | 865 |
| University Student Union Rent | 0 | 38,250 | 38,250 |
| Total Operating Expenses | <u>127,535</u> | <u>357,013</u> | <u>484,916</u> |
| SURPLUS/(DEFICIT) TO RESERVE FOR COMMERCIAL OPERATIONS | <u>\$ (122,739)</u> | <u>\$ (96,606)</u> | <u>\$ (102,232)</u> |

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
UNIVERSITY DINING SERVICES - UNION SNACK BAR
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021

| | 2020-21 ACTUAL | 2021-22 BUDGET | 2021-22 ACTUAL |
|---|---------------------------|---------------------------|---------------------------|
| Sales: | | | |
| General | \$ - | \$ - | \$ - |
| Total Sales | 0 | 0 | 0 |
| Less: Cost of Food Purchased | 799 | 0 | 1,015 |
| Gross Profit on Sales | (799) | 0 | (1,015) |
| Operating Expenses: | | | |
| Payroll: | | | |
| Benefitted | 165 | 0 | 0 |
| Employee Benefits | 156 | 0 | 0 |
| Total Payroll | 321 | 0 | 0 |
| Bank Charges | 0 | 0 | 108 |
| Food Services Administration | 16,704 | 13,736 | 16,486 |
| Janitorial/Sanitation | 2,064 | 0 | 1,688 |
| Licenses/Permits/Fees | 416 | 600 | 754 |
| Paper Supplies | 114 | 0 | 886 |
| Repairs/Maintenance | 0 | 0 | 6 |
| Telephone/Communications | 357 | 260 | 179 |
| Total Operating Expenses | 19,976 | 14,596 | 20,107 |
| SURPLUS/(DEFICIT) TO RESERVE FOR COMMERCIAL OPERATIONS | \$ (20,775) | \$ (14,596) | \$ (21,122) |

**CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
UNIVERSITY DINING SERVICES - WAREHOUSE
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021**

| | 2020-21 ACTUAL | 2021-22 BUDGET | 2021-22 ACTUAL |
|-------------------------------------|-------------------|-------------------|-------------------|
| INCOME: | | | |
| Juice It Up | \$ - | \$ - | \$ - |
| Total Income | 0 | 0 | 0 |
| EXPENSES: | | | |
| Payroll: | | | |
| Employee Benefits | \$ 0 | \$ 0 | \$ 0 |
| Total Payroll | 0 | 0 | 0 |
| Gain/Loss on Sale of Assets | (1,000) | 0 | 0 |
| Inventory Variance | (5,310) | 0 | 6,691 |
| Janitorial/Sanitation | 738 | 0 | 1,028 |
| Gain on Disposal of Equip | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 615 |
| Office Supplies | 0 | 0 | 48 |
| Repairs/Maintenance | 2,388 | 0 | 467 |
| Total Expenses | (3,184) | 0 | 8,849 |
| Warehouse Allocated to Units | (3,184) | 0 | 8,849 |
| ALLOCATIONS: | | | |
| Association Accounting | 0 | 0 | 0 |
| Residence Dining Facility | (3,184) | 0 | 8,849 |
| Total Warehouse Allocated | \$ (3,184) | \$ - | \$ 8,849 |

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
UNIVERSITY STUDENT UNION
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021

| | 2020-21 ACTUAL | 2021-22 BUDGET | 2021-22 ACTUAL |
|--|---------------------------|---------------------------|---------------------------|
| INCOME: | | | |
| Building Operations - Custodial | \$ 3,600 | \$ 37,083 | \$ 31,582 |
| General | 2,615,050 | 2,659,912 | 2,638,497 |
| Information Center/Reservations | 0 | 34,166 | 1,798 |
| Union Productions | 0 | 0 | 30,000 |
| Recreation | (330) | 200,482 | 67,332 |
| Satellite Student Union | 0 | 75,734 | 35,013 |
| | Total Income | 3,007,377 | 2,804,222 |
| EXPENSES: | | | |
| Building Operations | 289,988 | 722,791 | 436,701 |
| General | 1,572,993 | 1,491,992 | 3,639,818 |
| Information Center/Reservations | 25,844 | 41,286 | 120,538 |
| Union Productions | 156,772 | 427,916 | 208,007 |
| Recreation | 22,789 | 84,184 | 116,208 |
| Satellite Student Union | 126,116 | 168,532 | 69,811 |
| | Total Expenses | 2,936,701 | 4,591,083 |
| SURPLUS/(DEFICIT) TO RESERVE FOR UNIVERSITY STUDENT UNION | | | |
| | \$ 423,818 | \$ 70,677 | \$ (1,786,857) |

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
UNIVERSITY STUDENT UNION - BUILDING OPERATIONS - CUSTODIAL/MAINTENANCE
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021

| | 2020-21 ACTUAL | 2021-22 BUDGET | 2021-22 ACTUAL |
|------------------------|-------------------|-------------------|-------------------|
| INCOME: | | | |
| USU Custodial Services | \$ 3,600 | \$ 37,083 | \$ 30,161 |
| FFCRA Tax Credit | 0 | | 1,421 |
| | \$ 3,600 | \$ 37,083 | \$ 31,582 |
| EXPENSES: | | | |
| Payroll: | | | |
| Benefitted | 95,293 | 206,273 | 113,460 |
| Non-Benefitted | 0 | 51,017 | 29,713 |
| Student | 228 | 165,383 | 93,175 |
| Employee Benefits | \$ 104,905 | 149,219 | \$ 91,178 |
| Total Payroll | 200,426 | 571,893 | 327,526 |
| Capital Equipment | 0 | 0 | 0 |
| Computer Lease | 426 | 700 | 633 |
| Custodial Supplies | 8,456 | 43,700 | 18,972 |
| Employee Procurement | 150 | 1,500 | 646 |
| Miscellaneous | 0 | 0 | 80 |
| Repairs/Maintenance | 45,950 | 65,000 | 45,592 |
| Service Contracts | 34,580 | 40,000 | 43,252 |
| | 200,426 | 571,893 | 327,526 |
| Total Disbursements | 289,988 | 722,793 | 436,701 |
| NET DEFICIT | \$ (286,388) | \$ (685,710) | \$ (405,119) |

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
UNIVERSITY STUDENT UNION - GENERAL
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021

| | 2020-21 | 2021-22 | 2021-22 |
|---|----------------|----------------|----------------|
| | ACTUAL | BUDGET | ACTUAL |
| OPERATING ACTIVITY | | | |
| INCOME: | | | |
| USU Fees Returned to Operations | \$ 2,551,200 | \$ 2,551,200 | \$ 2,551,200 |
| Commercial Leased Space - Food Service | 0 | 51,000 | 38,250 |
| Commercial Leased Space - Pavilion | 32,136 | 23,400 | 28,206 |
| Donation-Associated Students | 0 | 11,512 | 0 |
| Space Rental - USU Rooms | 11,442 | 14,100 | 11,612 |
| Support Services - ATM | 8,961 | 8,700 | 9,229 |
| | <hr/> | <hr/> | <hr/> |
| Total Income | 2,603,739 | 2,659,912 | 2,638,497 |
| EXPENSES: | | | |
| Payroll: | | | |
| Benefitted | 297,790 | 279,631 | 377,796 |
| Non-Benefitted | 0 | 2,500 | 7,069 |
| Student-Graphics | 26,647 | 57,645 | 50,083 |
| Employee Benefits | 123,271 | 186,904 | 181,739 |
| Actual Retired Employee Benefits | 33,310 | 34,238 | 37,461 |
| Accrued Retired Employee Benefits | 169,804 | 25,000 | (22,727) |
| | <hr/> | <hr/> | <hr/> |
| Total Payroll | 650,822 | 585,918 | 631,421 |
| Advertising/Printing | 0 | 3,000 | 152 |
| Allowance for Uncollectible Debt | 580 | 0 | 0 |
| Capital Equipment | 3,521 | 25,000 | 5,519 |
| Computer Lease | 11,091 | 2,261 | 1,657 |
| Co-Sponsorships | - | 0 | 50,000 |
| Depreciation | 145,556 | 102,448 | 106,135 |
| Dues/Memberships/Subscriptions | 8,965 | 5,000 | 6,944 |
| Employee Recruitment | 20 | 770 | 963 |
| Graphics | 0 | 10,000 | 598 |
| Insurance | 13,361 | 16,613 | 17,342 |
| License, Permits, Fees | 584 | 5,000 | 1,308 |
| Management Services Agreement Fee | 300,000 | 300,000 | 300,000 |
| Miscellaneous | 100 | 500 | 183 |
| Office Supplies | 1,305 | 3,000 | 3,819 |
| Postage | 560 | 300 | 346 |
| Professional Development | 0 | 1,000 | 20 |
| Repairs/Maintenance | 0 | 0 | 209 |
| Save Mart Center Student Seat Licenses | 300,000 | 300,000 | 300,000 |
| Security Services | 0 | 0 | 121 |
| Service Contracts | 0 | 500 | 0 |
| Telephone/Communications | 6,761 | 5,182 | 5,408 |
| Travel/Training | 0 | 3,000 | 0 |
| Uniforms | 601 | 2,500 | 1,427 |
| University Donation | 0 | 0 | 2,000,000 |
| Utilities | 129,166 | 120,000 | 206,246 |
| | <hr/> | <hr/> | <hr/> |
| Total Disbursements | 1,572,993 | 1,491,992 | 3,639,818 |
| | <hr/> | <hr/> | <hr/> |
| OPERATING SURPLUS | 1,030,746 | 1,167,920 | (1,001,321) |
| NONOPERATING REVENUES (EXPENSES) | | | |
| Interest Income | 11,311 | 0 | 0 |
| | <hr/> | <hr/> | <hr/> |
| Total Nonoperating Activities | 11,311 | 0 | 0 |
| | <hr/> | <hr/> | <hr/> |
| NET SURPLUS | \$ 1,042,057 | \$ 1,167,920 | \$ (1,001,321) |

**CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
UNIVERSITY STUDENT UNION - INFORMATION CENTER/RESERVATIONS
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021**

| | 2020-21 ACTUAL | 2021-22 BUDGET | 2021-22 ACTUAL |
|--------------------------------|--------------------|-------------------|---------------------|
| INCOME: | | | |
| Support Services | | | |
| Key Control | \$ - | \$ 20,000 | \$ - |
| Information Center Commissions | - | 11,529 | 1,780 |
| Packaging Suppy Revenue | - | - | 18 |
| Satellite Box Office | 0 | 2,637 | 0 |
| | | | |
| Total Income | 0 | 34,166 | 1,798 |
| EXPENSES: | | | |
| Payroll: | | | |
| Benefitted | 5,357 | 0 | 14,549 |
| Non-Benefitted | 0 | 0 | 949 |
| Temporary | 0 | 0 | 17,920 |
| Student | 2,278 | 35,686 | 73,381 |
| Employee Benefits | 13,099 | 0 | 8,666 |
| Total Payroll | 20,734 | 35,686 | 115,465 |
| Computer Lease | 1,927 | 0 | - |
| Credit Card Charges | 108 | 3,000 | 472 |
| Miscellaneous | 0 | 100 | 20 |
| Office Supplies | - | 1,500 | 1,907 |
| Over/Short | 126 | 0 | 748 |
| Service Contracts | 2,949 | 1,000 | 1,926 |
| | | | |
| Total Disbursements | 25,844 | 41,286 | 120,538 |
| | | | |
| NET DEFICIT | \$ (25,844) | \$ (7,120) | \$ (118,740) |

**CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
UNIVERSITY STUDENT UNION - UNION PRODUCTIONS
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020**

| | 2020-21 ACTUAL | 2021-22 BUDGET | 2021-22 ACTUAL |
|--------------------------------|---------------------|---------------------|---------------------|
| INCOME: | | | |
| Program Activities | | | |
| Homecoming | \$ - | \$ - | \$ 30,000 |
| Total Income | 0 | 0 | 30,000 |
| EXPENSES: | | | |
| Payroll: | | | |
| Benefitted | 0 | 83,062 | 2,581 |
| Student | 45,856 | 108,494 | 70,437 |
| Employee Benefits | 12,531 | 50,312 | 4,033 |
| Total Payroll | 58,387 | 241,868 | 77,051 |
| Computer Lease | 3,418 | 547 | 253 |
| Concerts/The Music Scene | 69,350 | 80,000 | 54,964 |
| Club Sports | 3,113 | 9,000 | 10,130 |
| Co-Sponsorships | 0 | 5,000 | 439 |
| Dues/Memberships/Subscriptions | 1,160 | 1,500 | 1,240 |
| Fresno State Welcome | 60 | 10,000 | 5,679 |
| General Programming | | 16,000 | 9,379 |
| Homecoming/Spirit | 10,240 | 20,000 | 38,016 |
| Leadership | 2,066 | 30,000 | 1,854 |
| Office Supplies | - | 1,000 | 418 |
| Performing Arts/Center Stage | 0 | 0 | 12 |
| Student Board | 0 | 12,000 | 0 |
| Travel/Training | 8,978 | 1,000 | 8,572 |
| Total Disbursements | 156,772 | 427,915 | 208,007 |
| NET DEFICIT | \$ (156,772) | \$ (427,915) | \$ (178,007) |

**CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
UNIVERSITY STUDENT UNION - RECREATION CENTER
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021**

| | 2020-21 ACTUAL | 2021-22 BUDGET | 2021-22 ACTUAL |
|------------------------------------|---------------------------|---------------------------|---------------------------|
| INCOME: | | | |
| Recreation and Leisure Activities: | | | |
| Billiards | \$ - | \$ 24,312 | \$ 8,720 |
| Bowling | 0 | 133,541 | 49,021 |
| Coin-Op Games | 0 | 1,030 | 707 |
| Locker Rentals | (330) | 400 | 15 |
| Pinball/Video | 0 | 6,000 | 0 |
| Promotional Events | 0 | 5,200 | 0 |
| Shoe Rentals | 0 | 30,000 | 8,869 |
| Total Income | (330) | 200,483 | 67,332 |
| EXPENSES: | | | |
| Payroll: | | | |
| Benefitted | 0 | 0 | 16,021 |
| Non-Benefitted | 0 | 0 | 3,436 |
| Student | 1,615 | 53,134 | 47,474 |
| Employee Benefits | 19,921 | 0 | 21,466 |
| Total Payroll | 21,536 | 53,134 | 88,397 |
| Billiard Supplies | 0 | 500 | 0 |
| Bowling Supplies | 380 | 1,500 | 3,788 |
| Capital Equipment | - | 500 | - |
| Computer Lease | 472 | 800 | - |
| Credit Card Fees | 108 | 3,000 | 1,254 |
| Miscellaneous | 26 | 0 | 40 |
| Office Supplies | 86 | 500 | 1,673 |
| Over/Short | 0 | 0 | 22 |
| Repairs/Maintenance | 162 | 15,000 | 12,433 |
| Service Contracts | 0 | 7,000 | 8,565 |
| Special Events-Parties/Groups | 19 | 2,250 | 36 |
| Total Disbursements | 22,789 | 84,184 | 116,208 |
| NET SURPLUS | \$ (23,119) | \$ 116,299 | \$ (48,876) |

**CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
UNIVERSITY STUDENT UNION - SATELLITE STUDENT UNION
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021**

| | 2020-21 ACTUAL | 2021-22 BUDGET | 2021-22 ACTUAL |
|---------------------|---------------------------|---------------------------|---------------------------|
| INCOME: | | | |
| Equipment Rental | \$ - | \$ 18,368 | \$ 2,830 |
| Space Rental | 0 | 38,842 | 32,081 |
| Technicians | 0 | 18,524 | 102 |
| Total Income | 0 | 75,734 | 35,013 |
| EXPENSES: | | | |
| Payroll: | | | |
| Benefitted | 60,373 | 60,373 | 22,214 |
| Student | 0 | 15,632 | 0 |
| Employee Benefits | 45,716 | 57,027 | 13,404 |
| Total Payroll | 106,089 | 133,032 | 35,618 |
| Computer Lease | - | 0 | 767 |
| Repairs/Maintenance | 14,003 | 30,000 | 23,286 |
| Utilities | 6,024 | 5,500 | 10,140 |
| Total Disbursements | 126,116 | 168,532 | 69,811 |
| NET DEFICIT | \$ (126,116) | \$ (92,798) | \$ (34,798) |