

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

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

Approved by the **RDRILUHWUV**
2FWEI 1, 2022

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
TABLE OF CONTENTS

2021 - 2022

	<u>Page Number</u>
Statement of Activities	1
Schedule of Student Union Program Operations and Student Recreation Center	3
Schedule of Investments	4
Administration	5
Bookstore	7
Kennel Marketplace	9
Save Mart Center	10
Student Recreation Center	12
Student Housing	14
University Dining Services - Summary	19
University Dining Services - Administration	21
University Dining Services - Bucket Grill & Pub	22
University Dining Services - Catering	23
University Dining Services - Commissions	24
University Dining Services - Donations	25
University Dining Services - Library Café-Starbucks	26
University Dining Services - Campus Pointe-Starbucks	27
University Dining Services - Mobile Food Truck	28
University Dining Services - Convenience Stores	29
University Dining Services - UC Food Court Taco Bell Express	30
University Dining Services - The Habit	31
University Dining Services - University Dining Hall	32
University Dining Services - USU Food Court	33
University Dining Services - Union Snack Bar	34
University Dining Services - Warehouse	35
University Student Union - Summary	36
University Student Union - Building Operations - Custodial/Maintenance	37
University Student Union - General	38
University Student Union - Information Center/Reservations	39
University Student Union - USU Productions	40
University Student Union - Recreation Center	41
University Student Union - Satellite Student Union	42

**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	2021-22	2021-22
	ACTUAL	BUDGET	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
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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
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Total Operating Expenses	726,232	409,866	351,388
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SURPLUS TO RESERVE FOR COMMERCIAL OPERATIONS	\$ (420,865)	\$ 41,418	\$ 368,066
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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/>		
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/>		
Total Expenses	2,576,344	4,287,736	4,386,540
	<hr/>		
SURPLUS TO RESERVE FOR STUDENT HOUSING	\$ (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		2021-22		2021-22
	ACTUAL		BUDGET		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>\$</u>	<u>214,400</u>	<u>\$</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	<u>18,035</u>	<u>11,145</u>	<u>27,516</u>
Total Payroll	73,778	97,468	191,771
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	<u>9,405</u>	<u>8,500</u>	<u>6,277</u>
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	2,226	11,145	4,452
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	9,405	8,750	6,462
 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	<u>163,859</u>	<u>151,431</u>	<u>186,834</u>
Total Payroll	624,096	892,464	1,001,528
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	<u>(3,184)</u>	<u>7,500</u>	<u>8,849</u>
Total Operating Expenses	1,740,297	2,002,739	2,171,798
SURPLUS TO RESERVE FOR COMMERCIAL OPERATIONS	\$ (727,122)	\$ 1,612,808	\$ 706,066

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	6,335	377,872	556,580
Less: Cost of Food Purchased	1,539	117,465	173,896
 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	25,547	146,519	250,431
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	 127,535	 357,013	 484,916
 SURPLUS/(DEFICIT) TO RESERVE FOR COMMERCIAL OPERATIONS	 \$ (122,739)	 \$ (96,606)	 \$ (102,232)

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	2,618,320	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	2,194,502	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		2021-22		2021-22
	ACTUAL		BUDGET		ACTUAL
INCOME:					
USU Custodial Services	\$ 3,600	\$	37,083	\$	30,161
FFCRA Tax Credit	0				1,421
	<u>\$ 3,600</u>	\$	<u>37,083</u>	\$	<u>31,582</u>
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	<u>200,426</u>		<u>571,893</u>		<u>327,526</u>
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
Total Disbursements	<u>289,988</u>		<u>722,793</u>		<u>436,701</u>
NET DEFICIT	<u>\$ (286,388)</u>	\$	<u>(685,710)</u>	\$	<u>(405,119)</u>

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
	<hr/>		
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
	<hr/>		
Total Disbursements	22,789	84,184	116,208
	<hr/>		
NET SURPLUS	\$ (23,119)	\$ 116,299	\$ (48,876)
	<hr/> <hr/>		

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

	<u>2020-21</u> <u>ACTUAL</u>	<u>2021-22</u> <u>BUDGET</u>	<u>2021-22</u> <u>ACTUAL</u>
INCOME:			
Equipment Rental	\$ -	\$ 18,368	\$ 2,830
Space Rental	0	38,842	32,081
Technicians	0	18,524	102
	<hr/>		
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	<hr/> 106,089	<hr/> 133,032	<hr/> 35,618
Computer Lease	-	0	767
Repairs/Maintenance	14,003	30,000	23,286
Utilities	6,024	5,500	10,140
	<hr/>		
Total Disbursements	<hr/> 126,116	<hr/> 168,532	<hr/> 69,811
	<hr/>		
NET DEFICIT	<u>\$ (126,116)</u>	<u>\$ (92,798)</u>	<u>\$ (34,798)</u>