

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

**2023-24  
Budget**

Approved by Board of Directors  
May 9, 2023

## **ADMINISTRATION**

The California State University, Fresno Association provides accounting and management services to five (5) campus auxiliary corporations (California State University, Fresno Association, Inc.; California State University, Fresno Foundation; The Agricultural Foundation of California State University, Fresno; Associated Students of California State University, Fresno; Fresno State Programs for Children, Inc.; and The Maddy Institute). The Association also provides human resources and payroll services for The Bulldog Foundation and California State University, Fresno Athletic Corporation. These services are centralized so that each auxiliary can have the benefit of a workforce trained in accounting, human resource management, risk management/insurance, management information systems and business administration.

### **2022-23 ACCOMPLISHMENTS**

1. Supported the various units as they worked to expand operations.
2. Continued to administer the development and construction activities associated with Campus Pointe, a public/private partnership project.
3. Continued to provide monthly and annual financial reporting to the respective boards and audit committees, field units, the University, and the Chancellor's Office per established time lines. Timely financial reporting provides the boards and management with the information necessary to make prudent financial and operating decisions while meeting CSU requirements.
4. Continued to monitor various investment portfolios with Goldman Sachs, Common Fund, Smith Barney, and Dodge & Cox to maximize earnings potential on reserve funds.
5. Partnered with University Dining Services in designing and planning for the opening of new retail dining operations in the Resnick Student Union.

### **2023-24 GOALS**

1. Support the various units as they work to expand current operations, specifically within University Dining Services and the Student Union.
2. Start exploring upgrade options for current ERP software (for financial and human resource/payroll functions).
3. Support the various units as they work through capital improvement projects.

## **AUXILIARY INFORMATION TECHNOLOGY**

Auxiliary Information Technology provides technical and programming support and expertise for all electronic information systems including software and hardware.

### **2022-23 ACCOMPLISHMENTS**

1. Assisted HR with implementation of UKG Ready Scheduling, which is being used by the Student Recreation Center to manage staff schedules.
2. Refreshed approximately 90 computers as part of our five-year computer rotation plan.
3. Assisted with the move of Student Involvement computers and phones from the Student Union to the new Resnick Student Union.
4. Assisted with the installation and configuration of digital signage in the Resnick Student Union. A total of ten (10) screens were installed throughout the building, including a video wall on the first floor.
5. Worked with Campus to transition from the Avaya phone system to Zoom Phone for all areas supported by Auxiliary IT.
6. Assisted Dining Services with the opening of the RSU Cafe in the Resnick Student Union, including the use of the SwipeSimple point-of-sale platform.
7. Upgraded the storage for the Auxiliary server backup solution to prepare for future systems growth.

### **2023-24 GOALS**

1. Partner with Dining Services in the opening of three (3) venues in the Resnick Student Union. Auxiliary IT will be assisting with the installation of in-person point-of-sale systems and Fetch mobile ordering for all three venues.
2. Assist the Save Mart Center with a migration to a new point-of-sale system.
3. Refresh approximately 90 staff computers as part of our five-year computer rotation plan.
4. Assist HR with bringing Athletic Corporation on to our UKG Ready timekeeping system, including the use of facial recognition biometric timeclocks.
5. Assist with the WiFi hardware refresh for all Student Housing buildings as the current hardware will be end-of-life this year.
6. Start the project to upgrade our JDE World 9.3 system to the latest release of JDE EnterpriseOne.

## **CAMPUS STORES**

The Kennel Bookstore and Kennel Marketplace meet the academic needs of students, faculty, and staff in the areas of course materials, reference books, personal computers and software, copy services, general (branded) merchandise and general supplies in a location convenient to the campus community and greater community.

### **2022-23 ACCOMPLISHMENTS**

1. Continued to grow the Immediate Access (IA) E-books Program; sales increased to \$3.65 million compared to the previous year's total of \$3.3 million. Student savings for both the fall 2022 and spring 2023 semesters totaled over \$6 million compared to physical books, and over \$1 million compared to digital books. Students saved anywhere from 20% - 60% off the traditional price of a new textbook. During the Summer 2022, the Kennel Bookstore experienced a seamless transition back to the Verba IA platform. Moving back to Verba's digital book platform provided a better learning experience for our students and faculty.
2. Kennel Marketplace has become a fantastic retail location to better connect the community with the campus. The Kennel Marketplace continued to partner with the Alumni Association in launching Victor E's line of clothing to help support the school live mascot.
3. Kennel Marketplace partnered with Toys for Tots during the winter holiday season as a drop-off location.
4. Kennel Bookstore and Marketplace partnered with Wayfinders at Fresno State to provide work experience internships for young adults with intellectual and/or developmental disabilities.

### **2023-24 GOALS**

1. Work with Follett to ensure the right mix of merchandise is made available to our campus community and the general public.
2. Continue to work with Follett to develop a strong marketing/advertising campaign to promote and engage with students, faculty, and staff.
3. Monitor the sales data and customer feedback to ensure merchandise meets the needs and demands of customers. Collaborate with Follett to ensure the store continues to meet the needs of our campus community and work to preserve the store's high regard with the campus community.
4. Work to ensure new ways to engage the community with our Kennel Marketplace.

## **UNIVERSITY DINING SERVICES**

University Dining Services' mission is to meet the dining service needs for the University. This is achieved by offering a variety of branded concepts and restaurants. University Dining Services will continue to grow and change to meet the needs of our campus community. University Dining Services operates University Catering, University Dining Hall, The Bucket, Me-n-Ed's, Subway Express, two (2) Starbucks locations, Union Snack Bar, four (4) Paws-N-Go locations and oversees the operations of contracted vendors: Panda Express and Juice It Up.

### **2022-23 ACCOMPLISHMENTS**

1. Successfully opened the Union Snack Bar in its new location in the Food Court, filling the vacant space previously occupied by Robertito's.
2. Successfully opened the Paws-N-Go Café inside the new Resnick Student Union, bringing healthy grab-n-go options and specialty coffee drinks to the campus community.
3. Successfully implemented new menu item labeling protocol in the University Dining Hall which identifies common allergens and dietary restrictions for resident students

### **2023-24 GOALS**

1. Continue to evaluate food trends and identify any relevant changes that should be made to improve the culinary offerings within the campus community.
2. Explore implementing the acceptance of the bulldog card at existing Pepsi vending machines.
3. Explore implementing Healthy Eating Icon within the cash operations.
4. Successful opening of the three (3) retail food concepts located inside the Resnick Student Union.
5. Successful opening of self-branded coffee/market concept at Kennel Marketplace at Campus Pointe, in place of Starbucks.
6. Successful relocation of the University Catering kitchen into the Resnick Student Union, allowing us to better serve the campus community.
7. Obtain a SNAP Retailer permit allowing us to accept CalFresh/EBT at authorized campus retail dining locations.
8. Incorporate fresh food vending options in Student Housing and various campus locations to meet the need for late night and after hours dining.

## **AUXILIARY HUMAN RESOURCES**

Auxiliary Human Resources traditionally serves over 425 full time and 1,500 part time employees for the following organizations: California State University, Fresno Association, Inc., Fresno State Foundation, Fresno State Programs for Children, Inc., The Agricultural Foundation of California State University, Associated Students of California State University, Fresno, The Bulldog Foundation, and California State University, Fresno Athletic Corporation. This unit provides payroll services, employee recruitment, hiring, employee training, and benefits administration.

### **2022-23 ACCOMPLISHMENTS:**

1. Provided human resources expertise in the area of employee relations, successfully resolving those circumstances in the best interest of the respective organization.
2. Four (4) Association units experienced zero work related injuries during calendar year 2022: Administration, Dining Services, Student Housing, and Student Recreation.
3. Successfully on-boarded a new Payroll team that works to support all organizations and welcomed new human resources team members.
4. Successfully implemented a new COBRA administration platform.

### **2023-24 GOALS:**

1. Provide quarterly training sessions to Managers, Supervisors and Principal Investigators to expand their knowledge base on human resources and payroll related laws, policies and best practices.
2. Partner with departments to fill their staffing needs, especially with the new venues within University Dining Services and Student Involvement.
3. Implement UKG Ready Scheduling across all units, which will be piloted by University Dining Services and Student Recreation Center to manage staff schedules.
4. Implement UKG Ready Timekeeping for the Athletic Corporation.

## **FRESNO STATE STUDENT HOUSING**

Fresno State Student Housing provides a quality on-campus living experience that students can call HOME. Student Housing provides a safe and secure environment that allows residents to grow academically, socially, physically, and creatively. Student Housing has “suite” and “traditional” style living and offers amenities such as a state-of-the-art computer lab, Ethernet connectivity, cable television, utilities, a fitness center, and a swimming pool.

### **2022-23 ACCOMPLISHMENTS**

1. Adapted our academic success efforts under new hybrid COVID learning while continuing to meet with all students who fell below target GPAs, offering incentives for positive academic achievements, and providing leadership development opportunities and residential life programs to our students. Through this effort, we maintained our GPA at 3.2 (with 74 % of our students maintaining a 3.0 GPA or better).
2. Successfully integrated student financial information into PeopleSoft, allowing students to see their housing related charges within their student portal.
3. Provided alternative housing for 100 overflow students during the fall semester at an off-campus hotel and successfully transitioned them on to campus by the end of the semester.
4. Completed swimming pool renovation and continued upgrades throughout the halls to improve the living spaces for our residents.
5. Secured an Affordable Housing Grant which will add an additional 175 beds to the housing portfolio; projected to open in Fall 2026.

### **2023-24 GOALS**

1. Evaluate the efficiency and level of resident participation with all projects, events, and activities offered by Student Housing.
2. Work with enrollment management to provide housing to Fresno State students who have a need for a safe place to stay.
3. Redefine all programming, academic support, community building, etc., within new guidelines provided by State, Federal and community protocols and recommendations.
4. Successfully implement new housing software system (StarRez) with summer conference module to streamline contracts and payments.
5. Continue to improve the academic success of our students by working with the academic advising centers within the different colleges and the tutoring center. This will be evidenced by increasing the average GPA to 3.25 and improving the retention rates of Student Housing residents.
6. Partner with enrollment and outreach services to create new marketing strategies to target our perspective students.

## **STUDENT RECREATION CENTER**

The goal of the Student Recreation Center is to enhance the quality of recreational services to students, faculty, and staff by providing quality equipment and fitness programming in a state-of-the-art facility.

### **2022-23 ACCOMPLISHMENTS**

1. Members utilized the facilities 93,958 times during the year, with 6,645 unique individuals utilizing our programs.
2. Continued to offer in-person eSports events.
3. Offered only outdoor sports and non-contact programs such as Pickleball, Cornhole and Badminton, Table Tennis and 3-Point Shootout in Intramurals.
4. Presented Student Recreation Center virtual programming at Dog Days.
5. Worked with the Fresno County Clerk/Elections to host the 2022 mid-term election in November. This four-day event took place in the East Gym.
6. Provided temporary space for various athletic teams when requested.
7. Provided temporary space for the Kinesiology department and Army ROTC while the South Gym was under repair.

### **2023-24 GOALS**

1. Continue to maintain facilities and equipment.
2. Continue to evaluate programs and services to meet the unique needs of our diverse student population, including but not limited to: international students, transfer students, students of color and students primarily enrolled in distance education programs.
3. Continue to collaborate with the SHCC Wellness team on Body Composition.
4. Return Intramurals to offering the traditional team sports programs.
5. Continue relationship with Greek organizations and establish more of a presence in Housing.
6. Work in conjunction with Student Involvement, Dog Days, CCGC, and Admissions to design strategies to engage all incoming students through social media accounts (ex: Twitter, FB, Instagram) to build excitement for Dog Days and upcoming Fall semester.
7. Increase connections to various areas on campus as it pertains to campus life by building relationships and developing ongoing interactions on social media.

## STUDENT UNIONS

Student Union facilities and operations are integral facets of the Student Involvement organization at Fresno State; our mission is to cultivate community and foster engagement to promote co-curricular learning. Through our cultural, educational, social and recreational programs, as well as our services, facilities, student employment and student volunteer experiences, we offer first-hand opportunities for students to experience citizenship, leadership, and social responsibility, and to practice our core values of support/teamwork, service, growth/learning, leadership, and inclusion.

### 2022-23 ACCOMPLISHMENTS

1. New Student Welcome, Campus Traditions & School Spirit
  - a. Welcome Week hosted a variety of in person student events including Big Bulldog Welcome, Sunset Picnic, Bulldog Breakfast, Campus Pointe Night and the Run to Victory. Throughout the week we also hosted welcome stations, live DJs and Traditions Day to help welcome students back to campus.
  - b. Homecoming hosted a series of events all week, many that highlighted the new Lynda and Stewart Resnick Student Union. These events included: Live Band Karaoke, Ignite the Bulldog Pride, Disco with the Dogs, Bulldog Cinema at Valley Children's Stadium and the student tailgate.
  - c. Continued to coordinate Commencement (May 2023) at the Save Mart Center for college ceremonies and several affinity group celebrations.
2. Operations and Facilities
  - a. Successfully opened the Lynda and Stewart Resnick Student Union; students and the campus community utilized the meeting rooms, lounge areas, and other building services. Began hosting many events in The Ruiz, which has quickly become a very popular event space on campus.
  - b. Continued to host events in the Satellite Student Union, with over 100 reservations over the past year.
3. USU Productions (Spotlight Events)
  - a. Rebranded to *Spotlight Events* and coordinated over 40 events, ranging from small to large. These events included: Carnival of Nightmares Halloween event, Black History Month Block Party, Outdoor Movies, Workshops, Finals Cram Jam and Game Show Nights. Another highlight from this past semester was "I Heart Fresno State" week. Students were able to show their pride and spirit for campus at the "I Heart Fresno State" Kickoff, Bulldog Bowling Party, Y2K Night, and Karaoke Night.
4. Off-Campus Student life
  - a. Hosted a fall and spring Fresno State night at Campus Pointe. Also hosted popular craft events throughout both semesters. Hosted Good Evening Commuters and Good Morning Commuters which provided an opportunity to interact with students and tabling opportunities for various campus entities.

5. Student Organizations
  - a. Hosted in-person events that highlighted clubs and organizations via a fall and spring Club & Orgs Fair with over 50 groups participating. Supported over 200 organizations through the recognition process using ENGAGE.

## **2023-24 GOALS**

1. Continue to hire additional staff to meet the needs of the Resnick Student Union.
2. Work with the Student Union Board of Directors to develop the Diversity Lounge.
3. Analyze changing patterns in the Resnick Student Union with the opening of Dining operations.
4. Continue to grow Welcome Week events and programs that enhance the student experience.

**CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.**  
**BUDGET SUMMARY**  
**2023-24**

	REVENUES	EXPENSES	SURPLUS/ (DEFICIT) APPROVED
<b>Administration</b>			
Administration	\$ 2,740,587	\$ 1,425,258	\$ 1,315,329
Auxiliary Human Resources	0	650,726	(650,726)
Auxiliary Information Technology	0	445,126	(445,126)
<b>Subtotal</b>	<b>2,740,587</b>	<b>2,521,110</b>	<b>219,476</b>
<b>Campus Stores:</b>			
Kennel Bookstore	516,058	350,506	165,552
Kennel Marketplace	117,568	0	117,568
<b>Subtotal</b>	<b>633,626</b>	<b>350,506</b>	<b>283,120</b>
<b>Student Recreation Center</b>	<b>1,555,829</b>	<b>1,548,472</b>	<b>7,357</b>
<b>Student Housing</b>	<b>6,936,036</b>	<b>5,625,125</b>	<b>1,310,911</b>
<b>University Food Services:</b>			
The Bucket	280,000	308,768	(28,768)
Catering	1,275,000	965,125	309,875
Commissions	24,300	0	24,300
Starbucks	670,000	640,293	29,707
Concept @ Campus Pointe	290,000	265,899	24,101
C-Stores	115,000	86,212	28,788
RSU Café	42,835	30,355	12,480
University Dining Hall	3,993,472	2,730,124	1,263,348
USU Food Court	564,700	610,748	(46,048)
Taco Bell	388,900	376,443	12,457
The Habit Burger	580,500	504,027	76,474
Toss-N-Chop	299,000	257,804	41,196
<b>Subtotal</b>	<b>8,523,707</b>	<b>6,775,797</b>	<b>1,747,910</b>
<b>Student Unions:</b>			
Building Ops-Maint & Custodial	20,300	1,175,734	(1,155,434)
General	5,076,797	2,074,480	3,002,317
Information Center/Reservations	300	272,481	(272,181)
USU Productions	0	483,071	(483,071)
Bulldog Bowl	297,900	289,570	8,330
Satellite Student Union	44,000	130,293	(86,293)
<b>Subtotal</b>	<b>5,439,297</b>	<b>4,425,629</b>	<b>1,013,668</b>
<b>TOTAL (without SMC)</b>	<b>\$ 25,829,081</b>	<b>\$ 21,246,639</b>	<b>\$ 4,582,442</b>
<b>Save Mart Center<sup>1</sup>:</b>	<b>3,779,629</b>	<b>3,681,616</b>	<b>98,013</b>
<b>TOTAL (with SMC)</b>	<b>\$ 29,608,710</b>	<b>\$ 24,928,255</b>	<b>\$ 4,680,455</b>

<sup>1</sup> Before non-cash expenditures

**ADMINISTRATION BUDGET SUMMARY**  
**2023-24**

	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>Budget</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Variance</b>
<b>REVENUES:</b>					
Management Services Agreement Fees:					
Agricultural Foundation	\$ 161,385	\$ 161,385	\$ 169,454	\$ 169,454	\$ -
Associated Students	62,262	62,262	75,000	75,000	0
Athletic Corporation	56,100	56,100	56,100	56,100	0
Bookstore	0	80,000	80,000	100,000	20,000
Bulldog Foundation	10,200	10,200	10,200	10,200	0
Dining Services	0	300,000	150,000	150,000	0
Foundation	677,684	651,386	646,136	646,136	0
Fresno State Programs for Children	80,112	80,112	82,515	82,515	0
Kenneth L. Maddy Institute	10,281	10,280	10,281	10,281	0
Student Recreation Center	80,000	80,000	80,000	80,000	0
Student Housing	0	150,000	150,000	150,000	0
Student Unions	300,000	300,000	300,000	300,000	0
Insurance Dividends/Refunds	21,729	5,496	42,219	0	(42,219)
Interest Income	520,812	419,531	250,000	250,000	0
Rental Income ATM	8,400	8,400	8,400	8,400	0
Miscellaneous Income	1,878	4,413	5,000	2,500	(2,500)
Unrealized Gain/(Loss) on Investments	1,739,403	(1,707,753)	150,000	150,000	0
FFCRA Tax Credit	3,685	2,150	0	0	0
SBA PPP Federal Subsidy	45,273	330,337	0	0	0
Employee Retention Tax Credit (ERTC)	0	0	0	500,000	500,000
<b>TOTAL REVENUES:</b>	<b>3,733,931</b>	<b>1,004,299</b>	<b>2,265,306</b>	<b>2,740,587</b>	<b>475,281</b>
<b>EXPENSES:</b>					
Administration/Accounting	1,282,193	1,658,290	1,215,141	1,425,258	210,117
Human Resources/Payroll	617,466	630,130	695,200	650,726	(44,475)
Management Information Systems	465,613	379,988	420,202	445,126	24,924
<b>TOTAL EXPENSES:</b>	<b>2,365,272</b>	<b>2,668,408</b>	<b>2,330,543</b>	<b>2,521,110</b>	<b>190,567</b>
	<b>\$ 1,368,659</b>	<b>\$ (1,664,114)</b>	<b>\$ (65,238)</b>	<b>\$ 219,476</b>	<b>\$ 284,714</b>

**ADMINISTRATION BUDGET  
2023-24**

ADMINISTRATION - SCHEDULE A	2020-21	2021-22	2022-23	2023-24	Budget
EXPENSES:	Actual	Actual	Budget	Budget	Variance
Payroll and Benefits:					
Benefitted	\$ 446,443	\$ 444,709	\$ 479,395	\$ 564,994	\$ 85,599
Student	24,175	31,623	12,500	12,500	0
<b>Payroll Sub-Total</b>	<b>470,618</b>	<b>476,332</b>	<b>491,895</b>	<b>577,494</b>	<b>85,599</b>
Employee Benefits	245,398	294,705	327,221	405,773	78,552
Actual Retired Employee Benefits	85,049	80,434	85,000	85,000	0
Accrued Retired Employee Benefits	170,316	(22,797)	(22,797)	0	22,797
<b>Total Payroll and Benefits</b>	<b>971,381</b>	<b>828,674</b>	<b>881,319</b>	<b>1,068,267</b>	<b>186,948</b>
Audit Fees:					
External CPA	26,620	57,370	40,000	40,000	0
Bank Charges	9,500	13,117	8,500	10,000	1,500
Building Association Fees	6,389	7,589	7,800	7,673	(127)
Computer Lease	4,348	70,788	5,900	4,850	(1,050)
Consulting	475	11,248	0	0	0
Copier Lease	9,719	11,334	4,500	4,800	300
CSU Centrally Paid Indirect Costs	18,023	18,784	20,000	19,023	(977)
Custodial & Building Maintenance	8,252	10,177	10,000	10,500	500
Depreciation (non-cash)	83,848	82,761	85,474	81,392	(4,081)
Donations	0	0	0	0	0
Dues/Memberships/Subscriptions	3,735	7,268	5,000	5,000	0
Employee Awards/Development	8,098	32,581	0	15,000	15,000
Employee Recruitment	0	36	1,000	500	(500)
Equipment Maintenance & Repair	12,174	7,895	3,000	3,000	0
Insurance	6,717	14,282	16,898	21,253	4,355
Investment Fees	41,333	46,695	30,000	30,000	0
Legal Fees	4,904	357,441	10,000	15,000	5,000
Licenses, Permits & Fees	1,852	2,011	750	3,000	2,250
Miscellaneous	2,462	3,963	2,500	3,000	500
Office Supplies	12,125	15,609	12,000	15,000	3,000
Postage	11,801	11,807	10,000	10,000	0
Records Retention Management	816	1,224	1,500	1,500	0
Security-Cash Handling	12,145	21,790	38,000	35,000	(3,000)
Telephone/Communications	4,707	4,277	4,000	3,500	(500)
Travel/Training	757	766	0	0	0
Utilities	20,012	18,803	17,000	18,000	1,000
<b>TOTAL EXPENSES</b>	<b>\$ 1,282,193</b>	<b>\$ 1,658,290</b>	<b>\$ 1,215,141</b>	<b>\$ 1,425,258</b>	<b>\$ 210,117</b>

**ADMINISTRATION - AUXILIARY HUMAN RESOURCES BUDGET  
2023-24**

<b>ADMINISTRATION - SCHEDULE B</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>Budget</b>
<b>EXPENSES:</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Variance</b>
Payroll:					
Benefitted	\$ 326,707	\$ 358,799	\$ 438,352	\$ 390,783	\$ (47,569)
Part-Time	0	2,244	0	0	
Student	0	757	0	0	0
<b>Payroll Sub-Total</b>	<b>326,707</b>	<b>361,800</b>	<b>438,352</b>	<b>390,783</b>	<b>(47,569)</b>
Employee Benefits	171,909	218,097	208,047	189,942	(18,105)
Actual Retired Employee Benefits	24,578	23,766	24,000	27,500	3,500
Accrued Retired Employee Benefits	64,993	(8,699)	(8,699)	0	8,699
<b>Total Payroll and Benefits</b>	<b>588,187</b>	<b>594,964</b>	<b>661,700</b>	<b>608,226</b>	<b>(53,475)</b>
Audit Fees	10	0			0
Computer Lease	3,435	1,946	3,350	6,850	3,500
Dues/Memberships/Subscriptions	0	219	250	250	0
Employee Assistance Program	10,000	10,000	10,000	10,000	0
Employee Recruitment	2,377	3,082	500	500	0
Legal Fees	1,092	840	500	5,000	4,500
Miscellaneous	1,791	2,061	500	1,500	1,000
Office Supplies & Postage	6,466	10,567	10,000	10,000	0
Professional Development	0	0	0	0	0
Repairs & Maintenance	0	328	0	0	0
Safety Program	65	1,096	1,500	1,500	0
Software	2,665	3,047	6,000	6,000	0
Telephone/Communications	1,378	1,385	900	900	0
Travel/Training	0	595	0	0	0
<b>TOTAL EXPENSES</b>	<b>\$ 617,466</b>	<b>\$ 630,130</b>	<b>\$ 695,200</b>	<b>\$ 650,726</b>	<b>\$ (44,475)</b>

**ADMINISTRATION - AUXILIARY INFORMATION TECHNOLOGY BUDGET  
2023-24**

<b>ADMINISTRATION - SCHEDULE C</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>Budget</b>
<b>EXPENSES:</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Variance</b>
Payroll:					
Benefitted	\$ 130,327	\$ 134,038	\$ 138,527	\$ 142,685	\$ 4,158
Student	0	0	12,000	12,000	0
<b>Payroll Sub-Total</b>	<b>130,327</b>	<b>134,038</b>	<b>150,527</b>	<b>154,685</b>	<b>4,158</b>
Employee Benefits	119,016	90,612	101,706	104,748	3,043
Actual Retiree Benefits	23,368	23,574	23,943	24,000	57
Accrued Retired Employee Benefits	52,955	(7,088)	(7,088)	0	7,088
<b>Total Payroll and Benefits</b>	<b>325,666</b>	<b>241,136</b>	<b>269,088</b>	<b>283,433</b>	<b>14,345</b>
Computer Hardware/Repair (Minor under \$5k)	2,696	2,581	3,000	5,000	2,000
Computer Lease	1,949	0	2,000	900	(1,100)
Computer Software & Licenses	661	359	1,000	1,000	0
Computer Supplies	0	0	500	500	0
Conf, Seminars, Educ	0	595	1,500	1,500	0
Consulting	5,434	2,149	5,000	2,500	(2,500)
Cost of Goods Sold	1,401	2,549	0	0	0
Depreciation (non-cash)	6,048	536	0	6,729	6,729
Dues/Memberships/Subscriptions	0	0	0	0	0
Maintenance Contracts	0	8,149	0	0	0
Miscellaneous	427	827	500	500	0
Office Supplies	0	0	150	150	0
Software Maintenance and Support (Oracle, UKG)	120,685	120,055	135,714	141,915	6,201
Telephone/Communications	536	536	750	0	(750)
Travel/Training	110	516	1,000	1,000	0
<b>TOTAL EXPENSES</b>	<b>\$ 465,613</b>	<b>\$ 379,988</b>	<b>\$ 420,202</b>	<b>\$ 445,126</b>	<b>\$ 24,924</b>

**BOOKSTORE BUDGET  
2023-24**

	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget	Budget Variance
<b>SALES:</b>					
Commission - Follett Higher Education	\$ -	\$ -	\$ 506,155	\$ 516,058	\$ 9,903
Vendor Commissions	304,585	506,289	0	0	-
FFCRA Tax Credit	0	965	0	0	-
SBA PPP Federal Subsidy	0	212,200	0	0	-
<b>TOTAL SALES</b>	<b>304,585</b>	<b>719,454</b>	<b>506,155</b>	<b>516,058</b>	<b>9,903</b>
Cost of Goods Sold	0	0	0	0	-
Cost of Goods - Shrinkage	0	0	0	0	-
<b>GROSS MARGIN</b>	<b>304,585</b>	<b>719,454</b>	<b>506,155</b>	<b>516,058</b>	<b>9,903</b>
<b>EXPENSES:</b>					
Payroll:					
Benefitted	82,341	0	0	0	-
Non-Benefitted	0	(9,372)	0	0	-
Student	286	(8,861)	0	0	-
<b>Payroll Sub-Total</b>	<b>82,627</b>	<b>(18,233)</b>	<b>0</b>	<b>0</b>	<b>0</b>
Employee Benefits	43,149	13,359	0	0	-
Actual Retired Employee Benefits	171,397	166,203	191,166	155,098	(36,068)
Accrued Retired Employee Benefits	318,641	(42,647)	(42,647)	0	42,647
<b>Total Payroll and Benefits</b>	<b>615,814</b>	<b>118,682</b>	<b>148,519</b>	<b>155,098</b>	<b>6,579</b>
Computer Lease	1,615	1,827	800	0	(800)
Depreciation (non-cash)	14,072	13,821	8,542	1,566	(6,976)
Insurance	22,896	20,233	26,018	25,342	(676)
Licenses/Permits/Fees	180	680	0	0	-
Management Services Agreement Fee	0	80,000	80,000	100,000	20,000
Miscellaneous	423	0	500	500	-
Operational Supplies	99	0	0	0	-
Postage & Freight	56	13	0	0	-
Repairs/Maintenance	18,545	15,014	20,000	20,000	-
Telephone/Communications	9,389	4,266	7,920	8,000	80
Utilities	43,143	96,852	40,000	40,000	-
<b>TOTAL EXPENSES:</b>	<b>726,232</b>	<b>351,388</b>	<b>332,299</b>	<b>350,506</b>	<b>18,207</b>
<b>SURPLUS TO RESERVE</b>	<b>\$ (421,647)</b>	<b>\$ 368,066</b>	<b>\$ 173,857</b>	<b>\$ 165,552</b>	<b>\$ (8,304)</b>

**KENNEL MARKETPLACE BUDGET  
2023-24**

	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget	Budget Variance
<b>SALES:</b>					
Vendor Commissions	0	72,037	0	117,568	117,568
<b>TOTAL SALES</b>	<b>0</b>	<b>72,037</b>	<b>0</b>	<b>117,568</b>	<b>117,568</b>
Cost of Goods Sold	0	0	0	0	-
Cost of Goods - Shrinkage	0	0	0	0	-
<b>GROSS MARGIN</b>	<b>0</b>	<b>72,037</b>	<b>0</b>	<b>117,568</b>	<b>117,568</b>
<b>EXPENSES:</b>					
Payroll:					
Benefitted	0	1,736	0	0	-
Non-Benefitted	0	6,072	0	0	-
Student	0	10,425	0	0	-
<b>Payroll Sub-Total</b>	<b>0</b>	<b>18,233</b>	<b>0</b>	<b>0</b>	<b>0</b>
Employee Benefits	0	1,714	0	0	-
Actual Retired Employee Benefits	0	0	0	0	-
Accrued Retired Employee Benefits	0	0	0	0	-
<b>Total Payroll and Benefits</b>	<b>0</b>	<b>19,947</b>	<b>0</b>	<b>0</b>	<b>0</b>
Minor Equipment	0	7,832	0	0	-
Miscellaneous	0	59	0	0	-
<b>TOTAL EXPENSES:</b>	<b>0</b>	<b>27,838</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SURPLUS TO RESERVE</b>	<b>\$ -</b>	<b>\$ 44,199</b>	<b>\$ -</b>	<b>\$ 117,568</b>	<b>\$ 117,568</b>

**SAVE MART CENTER BUDGET  
2023-24**

	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget	Budget Variance
<b>REVENUES:</b>					
Advertising	\$ 5,000	\$ 727,500	\$ 1,005,000	\$ 1,005,000	\$ -
Campus Pointe - Ground Lease	717,670	742,658	690,126	864,411	174,285
Donation/Sponsorship Revenue <sup>1</sup>	835,787	1,773,255	1,565,218	1,565,218	0
Insurance Refund	13,536	0	0	0	0
Interest Income	56,391	144,591	0	0	0
Other Income	2,520	918	0	0	0
Student Seat Licenses	300,000	300,000	300,000	300,000	0
Unrealized Gain on Investments	284,790	(305,706)	0	0	0
Vendor Rebates	63,773	56,771	45,000	45,000	0
<b>TOTAL REVENUES:</b>	<b>2,279,467</b>	<b>3,439,987</b>	<b>3,605,344</b>	<b>3,779,629</b>	<b>174,285</b>
<b>EXPENSES:</b>					
Advance to ASM Global for Operations	2,858,103	642,058	2,000,000	2,000,000	0
Advertising/Printing	297	0	500	1,000	500
Athletic Department Entitlements	331,283	106,348	250,855	250,855	0
Bad Debt Expense	545,567	752,355	0	0	0
Capital Lease Expense - SRB Bonds	904,608	1,025,781	784,483	384,376	(400,107)
Corporate Sponsorship Entitlements	0	0	1,500	1,500	0
Computer Lease	0	0	0	27,550	27,550
Credit Card Fees	286	3,525	5,000	5,000	0
Donor Stewardship	0	6,678	500	500	0
Insurance	266,936	349,735	492,504	634,835	142,331
Licenses, Permits, Fees	240	233	500	500	0
Miscellaneous	21	0	500	500	0
Possessory Interest Taxes	190,767	189,806	190,000	190,000	0
Repairs/Maintenance	890	0	2,500	2,500	0
Smallwares	0	0	2,500	2,500	0
Wilkinson Group Fee	0	242,000	180,000	180,000	0
<b>TOTAL EXPENSES:</b>	<b>5,098,998</b>	<b>3,318,519</b>	<b>3,911,342</b>	<b>3,681,616</b>	<b>(229,726)</b>
<b>DEFICIT BEFORE NON CASH EXPENDITURES</b>					
<b>(REVENUES):</b>	(2,819,531)	121,468	(305,998)	98,013	404,011
<u>Non-Cash Expenditures:</u>					
<i>Bond Expenses:</i>					
Amortization Bond Issue - SRB	11,394	11,394	11,394	11,394	(0)
Capital Lease Principal	1,990,000	4,640,000	4,640,000	4,900,000	260,000
Extinguishment of Capital & Bond Obligations	(1,588,141)	(2,363,747)	0	0	0
<i>Depreciation (non-cash):</i>					
Building	2,582,557	2,528,364	2,535,573	2,425,764	(109,809)
Equipment	297,004	275,954	271,069	252,904	(18,165)
<b>DEFICIT TO RESERVE:</b>	<b>\$ (6,112,345)</b>	<b>\$ (4,970,497)</b>	<b>\$ (7,764,034)</b>	<b>\$ (7,492,049)</b>	<b>\$ 271,985</b>

**STUDENT RECREATION CENTER BUDGET  
2023-24**

	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget	Budget Variance
<b>REVENUES:</b>					
Student Fees	\$ 1,350,000	\$ 1,350,000	\$ 1,350,000	\$ 1,350,000	\$ -
Donation-Associated Students	7,978	15,205	15,000	10,000	(5,000)
Leased Space:					
Lyles Center	43,879	43,879	43,879	43,879	0
Peters Educational Center	79,650	79,650	79,650	79,650	0
Interest Income	883	0	2,000	500	(1,500)
Locker Rental	0	855	1,859	1,300	(559)
Memberships	0	27,041	25,000	27,000	2,000
Miscellaneous	2,502	4,333	5,916	4,500	(1,416)
Towel Service	0	590	1,000	1,000	0
Retail Sales-Non Taxable	0	7,762	14,000	12,000	(2,000)
Retail Sales-Taxable	0	1,647	2,000	2,000	0
Other Rental Income	23,475	24,683	20,000	24,000	4,000
<b>TOTAL REVENUES:</b>	<b>1,508,367</b>	<b>1,555,645</b>	<b>1,560,303</b>	<b>1,555,829</b>	<b>(4,474)</b>
<b>EXPENSES:</b>					
Payroll:					
Benefitted	158,107	273,586	302,079	311,868	9,789
Non-Benefitted	403	13,782	22,805	15,500	(7,305)
Student - Facility Staff	13,948	172,099	150,000	175,000	25,000
Student - Instructors	841	5,188	32,000	5,000	(27,000)
Student - Intramurals	0	11,259	28,131	15,000	(13,131)
Student - Member Services	112	1,411	0	0	0
Student - Summer Camps	0	2,359	0	0	0
Student - Aquatics	0	370	5,316	5,500	184
<b>Payroll Sub-Total</b>	<b>173,411</b>	<b>480,054</b>	<b>540,331</b>	<b>527,868</b>	<b>(12,463)</b>
Employee Benefits	144,471	209,021	249,561	238,619	(10,942)
Accrued Retired Employee Benefits	16,934	(2,266)	(2,266)	0	2,266
<b>Total Payroll and Benefits</b>	<b>334,816</b>	<b>686,809</b>	<b>787,626</b>	<b>766,487</b>	<b>(21,139)</b>
Advertising, Marketing, Promotions	479	7,030	2,500	2,500	0
Bank Charges and Credit Card Fees	108	1,402	2,500	2,100	(400)
Communications & Telephones	1,774	7,278	3,500	5,000	1,500
Computer Expense:					
Lease	4,539	1,194	6,050	5,650	(400)
Maintenance Fees	9,628	11,589	12,500	12,500	0
Misc. Supplies and Software	0	87	350	500	150
Contracted Services:					
Landscape	5,708	20,399	25,500	25,500	0
Elevator Service	7,325	3,315	6,500	5,000	(1,500)
Engineering Services-HVAC	26,452	24,859	26,500	26,500	0
Fitness Equipment Maintenance	850	5,550	10,000	10,000	0
Pest Management	2,505	2,045	2,200	2,250	50
Copier Lease	5,691	9,686	7,500	240	(7,260)
Depreciation (non-cash)	38,774	38,200	51,171	48,314	(2,857)
Dues, Memberships, Subscriptions	1,547	1,926	1,500	1,500	0
Employee Recruitment	0	269	0	0	0
Equipment:					
Building	2,524	5,017	8,000	8,000	0

**STUDENT RECREATION CENTER BUDGET  
2023-24**

	<b>2020-21 Actual</b>	<b>2021-22 Actual</b>	<b>2022-23 Budget</b>	<b>2023-24 Budget</b>	<b>Budget Variance</b>
Check Out	158	826	1,500	1,500	0
Exercise	20,007	1,543	10,000	8,000	(2,000)
Group Fitness	0	91	0	2,500	2,500
Insurance	6,722	5,781	9,387	12,531	3,144
Janitorial Supplies	1,017	12,812	25,000	25,500	500
Laundry	0	678	150	500	350
Management Services Agreement	80,000	80,000	80,000	80,000	0
Miscellaneous	49	2,534	200	3,000	2,800
Office Supplies and Postage	11	1,350	1,000	1,500	500
Over/Short	0	(19)	0	0	0
Programs and Special Events	240	294	5,000	1,500	(3,500)
Repairs and Maintenance					
Building	2,835	26,506	15,000	15,000	0
Exercise Equipment	9,516	0	10,000	10,000	0
Retail - Cost of Goods Purchased	0	7,979	13,000	8,500	(4,500)
Travel and Training	0	853	1,000	1,000	0
Uniforms	862	560	2,000	1,500	(500)
Utilities	169,039	419,360	425,000	450,000	25,000
Waste Management	1,194	3,863	3,600	3,900	300
<b>TOTAL EXPENSES:</b>	<b>734,370</b>	<b>1,391,666</b>	<b>1,555,733</b>	<b>1,548,472</b>	<b>(7,262)</b>
<b>NET SURPLUS:</b>	<b>\$ 773,998</b>	<b>\$ 163,980</b>	<b>\$ 4,570</b>	<b>\$ 7,357</b>	<b>\$ 2,788</b>

**STUDENT HOUSING BUDGET SUMMARY**  
**2023-24**

	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>Budget</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Variance</b>
<b>REVENUES:</b>					
Rent	\$ 1,230,488	\$ 6,346,000	\$ 5,133,020	\$ 6,489,736	\$ 1,356,716
Application Fees	62,700	17,675	40,000	40,000	0
Assessments	4,900	39,250	11,000	40,000	29,000
ATM Commission	148	632	300	300	0
Fresno State Contributions	523,339	0	0	0	0
Damage Assessments	450	0	0	6,000	6,000
Key Charges	2,025	10,425	5,000	5,000	0
Late Fees	2,700	12,350	10,000	10,000	0
Miscellaneous	10,055	0	10,000	10,000	0
Processing Fees	18,250	35,525	15,000	25,000	10,000
Summer Conferences	1,999	263,370	150,000	175,000	25,000
Summer Session Rent	54,683	45,970	25,000	125,000	100,000
Vendor/Laundry Commissions	324	22,682	10,000	10,000	0
FFCRA Tax Credit	0	779	0	0	0
SBA PPP Federal Subsidy	0	218,268	0	0	0
<b>TOTAL REVENUES:</b>	<b>1,912,061</b>	<b>7,012,926</b>	<b>5,409,320</b>	<b>6,936,036</b>	<b>1,526,716</b>
<b>EXPENSES:</b>					
General	1,251,181	2,228,290	2,282,900	2,629,653	346,753
Marketing	46,748	115,750	163,047	140,911	(22,136)
Summer Conferences	15,543	91,753	415,547	440,118	24,571
Physical Plant	1,144,879	1,740,276	1,573,270	2,058,217	484,947
Resident Life	117,993	210,471	282,818	356,226	73,408
<b>TOTAL EXPENSES:</b>	<b>2,576,344</b>	<b>4,386,540</b>	<b>4,717,582</b>	<b>5,625,125</b>	<b>907,544</b>
<b>SURPLUS/(DEFICIT):</b>	<b>\$ (664,283)</b>	<b>\$ 2,626,386</b>	<b>\$ 691,738</b>	<b>\$ 1,310,911</b>	<b>\$ 619,172</b>

**STUDENT HOUSING - GENERAL BUDGET  
2023-24**

	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget	Budget Variance
<b>EXPENSES:</b>					
Payroll:					
Benefitted	\$ 209,869	\$ 275,836	\$ 285,816	\$ 305,504	\$ 19,688
Non-Benefitted	354	0	0	0	0
Student	119,639	169,179	220,000	179,633	(40,367)
<b>Payroll Sub-Total</b>	<b>329,862</b>	<b>445,015</b>	<b>505,816</b>	<b>485,137</b>	<b>(20,679)</b>
Employee Benefits	129,707	175,303	147,305	160,640	13,336
Actual Retired Employee Benefits	11,003	11,296	11,296	11,818	522
Accrued Retired Employee Benefits	25,555	(3,420)	(3,420)	0	3,420
<b>Total Salaries and Benefits:</b>	<b>496,127</b>	<b>628,194</b>	<b>660,996</b>	<b>657,595</b>	<b>(3,401)</b>
Allowance for Uncollectible Debt	31,072	57,847	30,000	30,000	0
Bond Issuance: Amortization	7,448	7,448	4,966	4,966	(0)
Cable TV	66,130	74,189	77,000	79,000	2,000
Computer Lease	13,221	597	8,800	8,900	100
Computer Supplies	10,467	15,564	10,000	10,000	0
Copier Lease	0	0	10,000	3,000	(7,000)
Credit Card Fees	13,283	3,524	15,000	5,000	(10,000)
Depreciation (non-cash):	901,530	836,759	836,759	1,120,256	283,497
Dues/Memberships/Subscriptions	226	1,252	200	200	0
Employee Recruitment	265	1,110	500	500	0
Extinguishment of Capital & Bond Obligations	(581,978)	0	0	0	0
Housing Incentive	3,755	0	20,000	20,000	0
Insurance	104,811	135,848	183,471	237,019	53,548
Interest: SRB Debt Service	61,429	34,268	24,839	16,419	(8,421)
Management Services Agreement Fee	0	150,000	150,000	150,000	0
Miscellaneous	7,258	40,674	25,000	25,000	0
Office Supplies	7,663	22,482	22,000	22,000	0
Over/(Short)	(98)	194	0	0	0
Repairs/Maintenance	0	10	0	0	0
Resident Advisor Meals (50%)	54,986	100,722	88,369	107,798	19,429
Safe Expense	12,057	57,254	55,000	59,000	4,000
Software Agreement - StarRez	28,986	43,980	45,000	55,000	10,000
Telephone/Communications	11,550	16,374	10,000	15,000	5,000
Travel/Training	993	0	5,000	3,000	(2,000)
<b>TOTAL EXPENSES:</b>	<b>\$ 1,251,181</b>	<b>\$ 2,228,290</b>	<b>\$ 2,282,900</b>	<b>\$ 2,629,653</b>	<b>\$ 346,753</b>

**STUDENT HOUSING - MARKETING BUDGET  
2023-24**

	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>Budget</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Variance</b>
<b>EXPENSES:</b>					
Payroll:					
Benefitted	\$ 10,837	\$ 17,506	\$ 21,630	\$ 22,281	\$ 651
Student	5,898	32,505	55,000	30,268	(24,732)
<b>Payroll Sub-Total</b>	<b>16,735</b>	<b>50,011</b>	<b>76,630</b>	<b>52,549</b>	<b>(24,081)</b>
Employee Benefits	4,110	5,675	7,417	6,212	(1,205)
<b>Total Payroll and Benefits</b>	<b>20,845</b>	<b>55,686</b>	<b>84,047</b>	<b>58,761</b>	<b>(25,286)</b>
Advertising/Printing	13,896	46,545	50,000	50,000	0
Computer Lease	3,981	2,711	0	5,650	5,650
Computer Supplies	2,628	3,226	3,000	3,000	0
Miscellaneous	40	85	500	3,000	2,500
Office Supplies	699	6,656	8,000	8,000	0
Postage	3,659	841	15,000	10,000	(5,000)
Software	1,000	0	1,000	1,000	0
Telephone/Communications	0	0	500	500	0
Travel/Training	0	0	1,000	1,000	0
<b>TOTAL EXPENSES</b>	<b>\$ 46,748</b>	<b>\$ 115,750</b>	<b>\$ 163,047</b>	<b>\$ 140,911</b>	<b>\$ (22,136)</b>

**STUDENT HOUSING - SUMMER CONFERENCES BUDGET  
2023-24**

	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget	Budget Variance
<b>EXPENSES:</b>					
Payroll:					
Benefitted	\$ 10,837	\$ 15,905	\$ 21,630	\$ 22,281	\$ 651
Non-Benefitted	0	228	0	0	
Student	156	13,996	30,000	24,125	(5,875)
Part-Time	0	2,800	0	0	0
<b>Payroll Sub-Total:</b>	<b>10,993</b>	<b>32,929</b>	<b>51,630</b>	<b>46,406</b>	<b>(5,224)</b>
Employee Benefits	4,094	4,825	7,417	6,212	(1,205)
<b>Total Payroll and Benefits:</b>	<b>15,087</b>	<b>37,754</b>	<b>59,047</b>	<b>52,618</b>	<b>(6,429)</b>
Advertising/Printing	0	0	1,000	0	(1,000)
Computer Lease	0	0	0	0	0
Computer Supplies	0	0	500	0	(500)
Contract Services:					
Housekeeping	0	31,658	197,000	202,000	5,000
Employee Procurement	20	0	0	0	0
Equipment Rental	0	0	0	0	0
Janitorial Supplies	0	0	10,000	10,000	0
Laundry	22	19,966	22,000	35,000	13,000
Miscellaneous	0	0	500	1,000	500
Office Supplies	0	1,710	1,000	2,000	1,000
Paper Supplies	0	0	2,000	15,000	13,000
Telephone/Communications	414	215	500	500	0
Training	0	450	2,000	2,000	0
Utilities	0	0	120,000	120,000	0
<b>TOTAL EXPENSES:</b>	<b>\$ 15,543</b>	<b>\$ 91,753</b>	<b>\$ 415,547</b>	<b>\$ 440,118</b>	<b>\$ 24,571</b>

**STUDENT HOUSING - PHYSICAL PLANT BUDGET  
2023-24**

	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget	Budget Variance
<b>EXPENSES:</b>					
Payroll:					
Benefitted	\$ 33,966	\$ 36,465	\$ 38,113	\$ 93,194	\$ 55,081
Student	7,935	7,268	8,000	5,024	(2,976)
Part-Time - Contracted Labor	0	792	25,000	184,373	159,373
<b>Payroll Sub-Total</b>	<b>41,901</b>	<b>44,525</b>	<b>71,113</b>	<b>282,591</b>	<b>211,478</b>
Employee Benefits	14,238	14,478	14,521	33,990	19,469
<b>Total Payroll and Benefits</b>	<b>56,139</b>	<b>59,003</b>	<b>85,634</b>	<b>316,581</b>	<b>230,947</b>
Contract Services:					
Exterminator	12,760	10,242	25,000	16,000	(9,000)
Housekeeping	284,623	690,923	593,000	563,000	(30,000)
Key System	14,779	46,330	9,000	25,000	16,000
Landscape/Grounds Maintenance	5,558	22,293	18,000	25,000	7,000
Pool Service	13,815	15,360	16,000	16,000	0
HVAC Maintenance Contract	15,245	2,368	93,436	93,436	0
Waste Services	8,502	20,324	27,000	27,000	0
Equipment Rental	9,184	18,176	15,000	15,000	0
Janitorial Supplies	8,938	31,402	30,000	35,000	5,000
Key System Maintenance	0	0	60,000	60,000	0
Landscape Maintenance (Non-Contract)	0	0	15,000	15,000	0
Laundry	77	0	2,000	2,000	0
Licenses/Permits/Fees	426	0	500	500	0
Miscellaneous	1,122	687	3,000	3,000	0
Office Supplies	4,646	3,715	5,000	5,000	0
Paper Supplies	10,045	33,716	40,000	40,000	0
HVAC Repairs/Maintenance	156,496	305,314	100,000	375,000	275,000
Repairs/Maintenance	34,165	102,462	85,000	75,000	(10,000)
Smallwares/Minor Equipment (under \$5k)	14,586	42,026	80,000	80,000	0
Telephone/Communications	514	2,687	700	700	0
Travel/Training	0	0	0	0	0
Utilities	493,259	333,248	270,000	270,000	0
<b>TOTAL EXPENSES:</b>	<b>\$ 1,144,879</b>	<b>\$ 1,740,276</b>	<b>\$ 1,573,270</b>	<b>\$ 2,058,217</b>	<b>\$ 484,947</b>

**STUDENT HOUSING - RESIDENCE LIFE BUDGET  
2023-24**

	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>Budget</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Variance</b>
<b>EXPENSES:</b>					
Payroll:					
Benefitted	\$ -	\$ -	\$ 47,380	\$ 47,380	\$ -
Student	94,448	153,629	130,000	197,454	67,454
<b>Payroll Sub-Total</b>	<b>94,448</b>	<b>153,629</b>	<b>177,380</b>	<b>244,834</b>	<b>67,454</b>
Employee Benefits	1,041	8,261	15,338	14,892	(446)
<b>Total Payroll and Benefits</b>	<b>95,489</b>	<b>161,890</b>	<b>192,718</b>	<b>259,726</b>	<b>67,008</b>
Computer Lease	5,075	2,354	0	2,400	2,400
Dues/Memberships/Subscriptions	0	3	400	400	0
Employee Recruitment	140	440	100	100	0
Miscellaneous	4,533	701	6,000	6,000	0
Office Supplies	3,212	7,728	12,000	12,000	0
Parking Permit	641	680	1,000	1,000	0
Postage/Freight	0	0	0	0	0
Programming	4,506	26,749	30,000	30,000	0
Public Safety Assistants	828	1,600	1,600	1,600	0
Repair/Maintenance	0	0	0	0	0
RHA Expense	0	0	3,000	3,000	0
Telephone/Communications	2,603	6,467	3,000	7,000	4,000
Training	966	1,859	12,000	12,000	0
Tuition/Fees/Books	0	0	21,000	21,000	0
<b>TOTAL EXPENSES:</b>	<b>\$ 117,993</b>	<b>\$ 210,471</b>	<b>\$ 282,818</b>	<b>\$ 356,226</b>	<b>\$ 73,408</b>

## UNIVERSITY DINING SERVICES BUDGET SUMMARY

**2023-24**

	2020-21	2021-22	2022-23	2023-24	Budget
	Actual	Actual	Budget	Budget	Variance
<b>SALES:</b>					
The Bucket Grill & Pub	\$ 54,139	\$ 392,684	\$ 430,000	\$ 420,000	\$ (10,000)
Catering	269,871	1,309,578	1,332,500	2,005,000	672,500
Commissions	401	11,685	18,300	24,300	6,000
Starbucks	0	807,562	900,000	1,100,000	200,000
Campus Pointe Coffee Concept	0	245,516	500,000	425,000	(75,000)
Convenience Stores	22,500	139,172	300,000	215,000	(85,000)
RSU Café	0	0	0	81,835	81,835
Taco Bell Express	7,020	124,513	583,900	0	(583,900)
University Dining Hall	1,344,142	4,982,915	4,184,848	5,221,472	1,036,624
USU Food Court	6,335	556,580	1,015,000	889,700	(125,300)
RSU Food Court	0	0	961,750	1,998,400	1,036,650
<b>TOTAL SALES</b>	<b>1,704,408</b>	<b>8,570,205</b>	<b>10,226,298</b>	<b>12,380,707</b>	<b>2,154,409</b>
Less: Cost of Goods Sold	515,196	2,419,771	3,255,000	3,857,000	602,000
<b>GROSS MARGIN</b>	<b>1,189,212</b>	<b>6,150,434</b>	<b>6,971,298</b>	<b>8,523,707</b>	<b>1,552,409</b>
<b>EXPENSES:</b>					
Payroll:					
Benefitted	401,941	637,920	896,668	1,029,579	132,911
Non-Benefitted	186,310	399,081	591,000	596,048	5,048
Student	117,951	1,028,163	1,298,000	1,847,799	549,799
<b>Payroll Sub-Total</b>	<b>706,202</b>	<b>2,065,164</b>	<b>2,785,668</b>	<b>3,473,426</b>	<b>687,758</b>
Employee Benefits	310,281	457,753	454,065	502,590	48,526
<b>Total Payroll and Benefits</b>	<b>1,016,483</b>	<b>2,522,917</b>	<b>3,239,733</b>	<b>3,976,016</b>	<b>736,284</b>
Advertising	1,585	10,312	20,900	10,600	(10,300)
Allowance for Bad Debt	20,715	38,565	20,000	20,000	0
Amortization - Franchise Fees	500	500	4,750	10,000	5,250
Cable TV	1,625	2,078	2,400	2,112	(288)
Computer Lease	1,320	597	800	8,800	8,000
Computer Supplies	23,736	10,528	400	0	(400)
Contract Services	0	15,225	29,100	20,300	(8,800)
Credit Card Fees	3,306	68,872	-	-	0
Depreciation (non-cash)	220,180	195,403	247,060	338,656	91,596
Donations	2,871	13,151	0	0	0
Dues/Memberships/Subscriptions	0	0	75	0	(75)
Employee Recruitment	0	5,698	1,000	1,300	300
Equipment Rental	0	18,787	45,500	24,600	(20,900)
Food Service Administration	833,651	869,748	1,028,263	1,111,064	82,801
Housing Incentives	0	0	0	0	0
Janitorial/Sanitation	30,025	93,650	63,550	104,050	40,500
Laundry	13,260	48,326	55,750	66,900	11,150
Licenses/Permits/Fees	6,378	13,750	17,894	34,144	16,250
Maintenance Fees-CBORD	20,586	6,778	5,000	5,000	0
Miscellaneous	5,675	18,451	11,498	8,250	(3,248)
Non-Student Tax	441	6,367	12,505	13,466	961
Office Supplies	859	11,875	6,650	8,400	1,750

## UNIVERSITY DINING SERVICES BUDGET SUMMARY

**2023-24**

	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>Budget</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Variance</b>
Over/Short	14	351	0	0	0
Paper Supplies	66,282	119,738	207,000	177,225	(29,775)
Postage/Freight	0	13,347	0	0	0
Rent	0	0	25,500	0	(25,500)
Repairs/Maintenance	83,319	139,388	130,000	169,325	39,325
Resident Advisor Meals	54,986	115,246	88,369	107,798	19,429
Royalties	787	111,337	179,986	196,342	16,357
Security Services	0	725	0	0	0
Smallwares	13,300	50,630	26,750	27,800	1,050
Software	0	0	8,150	8,150	0
Telephone/Communications	4,604	3,596	6,460	5,172	(1,288)
Travel/Training	3,618	4,645	0	500	500
Uniforms	0	10,502	6,700	7,850	1,150
University Student Union Rent	0	38,250	72,800	61,900	(10,900)
Utilities	186,856	145,161	233,347	237,077	3,730
Vehicle Expense	3,618	4,518	7,500	8,000	500
Warehouse Expense	(3,184)	8,849	10,000	5,000	(5,000)
<b>TOTAL OPERATING EXPENSES:</b>	<b>2,617,396</b>	<b>4,737,861</b>	<b>5,815,389</b>	<b>6,775,797</b>	<b>960,409</b>

**NET SURPLUS/(DEFICIT): \$ (1,428,184) \$ 1,412,573 \$ 1,155,909 \$ 1,747,910 \$ 592,000**

**DINING SERVICES - ADMINISTRATION BUDGET  
2023-24**

	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget	Budget Variance
<b>INCOME:</b>					
FFCRA Tax Credit	\$ 1,881	\$ -	\$ -	\$ -	\$ -
SBA PPP Federal Subsidy	-	45,450	-	-	-
	<b>1,881</b>	<b>45,450</b>	-	-	-
<b>EXPENSES:</b>					
Payroll:					
Benefitted	\$ 154,150	\$ 192,080	\$ 319,235	\$ 312,228	\$ (7,007)
Non-Benefitted	-	13,762	-	13,444	13,444
Student	0	8,909	0	1,701	1,701
<b>Payroll Sub-Total</b>	<b>154,150</b>	<b>214,751</b>	<b>319,235</b>	<b>327,372</b>	<b>8,138</b>
Employee Benefits	90,889	130,273	190,714	202,533	11,819
Actual Retired Employee Benefits	162,348	154,652	165,000	158,987	(6,013)
Accrued Retired Employee Benefits	341,041	(45,644)	(45,644)	0	45,644
<b>Total Payroll and Benefits</b>	<b>748,428</b>	<b>454,032</b>	<b>629,305</b>	<b>688,892</b>	<b>59,588</b>
Advertising	0	0	0	0	-
Computer Lease	5,479	0	4,150	2,400	(1,750)
Computer Supplies	185	0	0	0	-
Consulting	0	0	0	0	-
Credit Card Fees	0	0	124,000	138,000	14,000
Copier Lease	4,551	3,390	4,500	3,152	(1,348)
Dues/Memberships/Subscriptions	243	64	500	200	(300)
Employee Recruitment	3,664	19,275	8,000	13,000	5,000
Equipment Rental	68	0	0	0	-
Insurance	26,461	34,685	46,825	56,832	10,007
Legal Fees	1,898	1,932	0	0	-
Management Svcs Agreement	0	300,000	150,000	150,000	-
Miscellaneous	1,932	2,324	3,000	3,000	-
Office Supplies	1,867	4,425	7,500	5,000	(2,500)
Postage/Freight	0	11	100	100	-
Repairs/Maintenance	3,572	5,233	3,500	5,000	1,500
Smallwares	0	211	500	0	(500)
Software	33,746	38,375	39,000	39,000	-
Telephone/Communications	2,456	1,995	987	1,994	1,007
Travel/Training	0	0	0	0	-
Uniforms	165	256	5,000	500	(4,500)
Vehicle Expense	817	3,544	1,398	4,000	2,602
<b>TOTAL EXPENSES:</b>	<b>\$ 835,532</b>	<b>\$ 869,752</b>	<b>\$ 1,028,264</b>	<b>\$ 1,111,070</b>	<b>\$ 82,806</b>
<b>Net Expenses Distributed to Units</b>	<b>\$ 833,651</b>	<b>\$ 824,302</b>	<b>\$ 1,028,264</b>	<b>\$ 1,111,070</b>	<b>\$ 82,806</b>

**ALLOCATION OF EXPENSES:**

The Bucket Grill & Pub	\$ 16,704	\$ 16,486	\$ 43,700	\$ 38,800	\$ (4,900)
Catering	58,353	57,701	102,826	185,104	82,278
Starbucks	58,353	57,701	66,837	101,552	34,715
Starbucks CP	58,353	57,701	66,837	16,559	(50,278)
Taco Bell	16,704	16,486	59,126	44,520	(14,606)
University Dining Hall	516,829	511,064	550,121	560,646	10,525
The Habit Burger	0	-	35,989	83,553	47,564
Toss-N-Chop	0	-	51,722	46,998	(4,724)
USU Food Court	91,651	90,673	25,707	33,332	7,625
<b>TOTAL</b>	<b>\$ 816,948</b>	<b>\$ 807,813</b>	<b>\$ 1,002,866</b>	<b>\$ 1,111,065</b>	<b>\$ 108,199</b>

**DINING SERVICES - THE BUCKET BUDGET  
2023-24**

	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget	Budget Variance
<b>SALES:</b>					
Beverages - Alcoholic	\$ -	\$ 18,532	\$ 30,000	\$ 20,000	\$ (10,000)
Food/Beverages	53,797	330,495	400,000	400,000	0
Other Revenue	0	12	0	0	0
FFCRA Tax Credit	342	671	0	0	
SBAPPP Federal Subsidy	0	42,975	0	0	0
<b>TOTAL SALES</b>	<b>54,139</b>	<b>392,685</b>	<b>430,000</b>	<b>420,000</b>	<b>(10,000)</b>
Less: Cost of Goods Purchased	26,914	129,241	145,000	140,000	(5,000)
<b>GROSS PROFIT ON SALES</b>	<b>27,225</b>	<b>263,444</b>	<b>285,000</b>	<b>280,000</b>	<b>(5,000)</b>
Food Cost	50%	33%	34%	33%	0%
Labor Cost	103%	42%	31%	42%	12%
<b>EXPENSES:</b>					
Payroll:					
Benefitted	28,763	40,721	23,765	46,051	22,286
Non-Benefitted	17,832	34,047	23,000	54,105	31,105
Student	9,148	89,487	85,000	77,695	(7,305)
<b>Payroll Sub-Total</b>	<b>55,743</b>	<b>164,255</b>	<b>131,765</b>	<b>177,852</b>	<b>46,086</b>
Employee Benefits	18,035	27,516	18,508	17,888	(620)
<b>Total Payroll and Benefits</b>	<b>73,778</b>	<b>191,771</b>	<b>150,273</b>	<b>195,740</b>	<b>45,467</b>
Advertising and Printing	427	457	400	400	0
Cable TV Service	1,625	2,078	2,400	2,112	(288)
Credit Card Fees	689	9,450	0	0	0
Depreciation (non-cash)	259	0	0	2,804	2,804
Food Services Administration	16,704	16,486	43,700	38,800	(4,900)
Janitorial/Sanitation	3,457	7,636	5,000	5,000	0
Laundry	1,949	1,837	2,000	2,500	500
Licenses/Permits/Fees	1,757	2,197	4,844	4,899	55
Miscellaneous	0	420	0	0	0
Non-Student Tax	390	2,425	2,505	2,966	461
Office Supplies	303	445	400	400	0
Over/Short	13	157	0		0
Paper Supplies	7,125	22,253	25,000	32,225	7,225
Repairs/Maintenance	7,367	6,517	5,000	5,000	0
Royalties - Me N Eds	333	3,527	4,000	5,000	1,000
Security	0	121	0	0	0
Smallwares	272	4,251	3,500	1,000	(2,500)
Telephone/Communications	357	179	400	200	(200)
Travel/Training	0	0	0	0	0
Uniforms	0	1,331	300	500	200
Utilities	9,405	6,277	9,222	9,222	0
<b>Total Operating Expenses</b>	<b>126,210</b>	<b>279,815</b>	<b>258,944</b>	<b>308,768</b>	<b>49,824</b>
<b>NET SURPLUS/(DEFICIT)</b>	<b>\$ (98,985)</b>	<b>\$ (16,371)</b>	<b>\$ 26,056</b>	<b>\$ (28,768)</b>	<b>\$ (54,824)</b>

**DINING SERVICES - CATERING BUDGET  
2023-24**

	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget	Budget Variance
<b>SALES:</b>					
Beverages - Alcoholic	\$ -	\$ 11,978	\$ 15,000	\$ 20,000	\$ 5,000
Equipment Rental	317	38,316	60,000	75,000	15,000
General Sales	267,645	1,154,983	1,250,000	1,900,000	650,000
Miscellaneous	179	8,450	7,500	10,000	2,500
FFCRA Tax Credit	1,730	0	0	0	0
SBA PPP Federal Subsidy	0	95,851	0	0	0
<b>TOTAL SALES</b>	<b>269,871</b>	<b>1,309,578</b>	<b>1,332,500</b>	<b>2,005,000</b>	<b>672,500</b>
Less: Cost of Goods Purchased	135,740	420,355	440,000	730,000	290,000
<b>GROSS PROFIT ON SALES</b>	<b>134,131</b>	<b>889,223</b>	<b>892,500</b>	<b>1,275,000</b>	<b>382,500</b>
			Food Cost 33%	36%	3%
			Labor Cost 31%	23%	-8%
<b>EXPENSES:</b>					
Payroll:					
Benefitted	130,388	235,519	244,735	259,478	14,744
Non-Benefitted	21,189	48,459	70,000	38,489	(31,511)
Student	6,839	56,163	100,000	166,721	66,721
<b>Payroll Sub-Total</b>	<b>158,416</b>	<b>340,141</b>	<b>414,735</b>	<b>464,688</b>	<b>49,953</b>
Employee Benefits	104,302	156,115	148,691	157,826	9,134
<b>Total Payroll and Benefits</b>	<b>262,718</b>	<b>496,256</b>	<b>563,426</b>	<b>622,513</b>	<b>59,087</b>
Advertising	0	0	0	0	0
Bank Charges	0	0	0	0	0
Computer Lease	426	597	0	1,600	1,600
Computer Supplies	0	0	0	0	0
Depreciation (non-cash)	4,461	4,461	8,278	4,854	(3,424)
Dues/Memberships/Subscriptions	0	0	75	0	(75)
Equipment Rental	0	18,787	45,000	22,000	(23,000)
Food Services Administration	58,353	57,701	102,826	185,104	82,278
Janitorial/Sanitation	2,345	15,272	3,500	10,000	6,500
Laundry	467	21,133	20,000	30,000	10,000
Licenses/Permits/Fees	525	3,930	1,000	5,000	4,000
Miscellaneous	142	597	1,398	500	(898)
Office Supplies	300	5,518	2,000	4,000	2,000
Paper Supplies	18,016	42,056	65,000	45,000	(20,000)
Postage/Freight	0	16	0	0	0
Repairs/Maintenance	5,651	8,424	7,500	7,500	0
Smallwares	304	2,733	5,000	7,500	2,500
Software	3,150	3,150	3,150	3,150	0
Telephone/Communications	1,100	722	1,200	722	(478)
Travel/Training	0	127	0	500	500
Uniforms	0	2,264	1,500	1,500	0
Utilities	6,524	4,283	5,676	5,682	6
Vehicle Expense	3,618	4,518	7,500	8,000	500
<b>TOTAL OPERATING EXPENSES</b>	<b>368,100</b>	<b>692,545</b>	<b>844,028</b>	<b>965,125</b>	<b>121,097</b>
<b>NET SURPLUS/(DEFICIT)</b>	<b>\$ (233,969)</b>	<b>\$ 196,678</b>	<b>\$ 48,472</b>	<b>\$ 309,875</b>	<b>\$ 261,403</b>

**DINING SERVICES - COMMISSIONS BUDGET  
2023-24**

	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>Budget</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Variance</b>
<b>INCOME:</b>					
Juice It Up-ice	\$ -	\$ 5,950	\$ 6,300	\$ 6,300	\$ -
Vending Machines	401	5,735	12,000	18,000	6,000
<b>NET SURPLUS</b>	<b>\$ 401</b>	<b>\$ 11,685</b>	<b>\$ 18,300</b>	<b>\$ 24,300</b>	<b>\$ 6,000</b>

**DINING SERVICES - STARBUCKS (LIBRARY) BUDGET  
2023-24**

	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget	Budget Variance
<b>SALES:</b>					
General Sales	\$ -	\$ 749,974	\$ 900,000	\$ 1,100,000	\$ 200,000
SBA PPP Federal Subsidy	0	57,588	0	0	0
Less: Cost of Goods Purchased	8,344	299,061	390,000	430,000	40,000
<b>GROSS PROFIT ON SALES</b>	<b>(8,344)</b>	<b>508,501</b>	<b>510,000</b>	<b>670,000</b>	<b>160,000</b>
Food Cost		40%	43%	39%	-4%
Labor Cost		37%	34%	32%	-2%
<b>EXPENSES:</b>					
Payroll:					
Benefitted	9,207	46,477	83,228	86,807	3,579
Non-Benefitted	0	18,909	0	20,910	20,910
Students	0	212,597	220,000	245,784	25,784
<b>Payroll Sub-Total</b>	<b>9,207</b>	<b>277,983</b>	<b>303,228</b>	<b>353,500</b>	<b>50,272</b>
Employee Benefits	5,074	34,333	30,041	30,687	646
<b>Total Payroll and Benefits</b>	<b>14,281</b>	<b>312,316</b>	<b>333,269</b>	<b>384,188</b>	<b>50,919</b>
Advertising and Printing	0	0	0	0	0
Amortization	0	0	0	3,000	3,000
Computer Lease	894	0	0	1,350	1,350
Computer Supplies	0	322	0	0	0
Credit Card Fees	108	18,582	0	0	0
Depreciation (Non-Cash)	0	0	0	0	0
Employee Recruitment	0	4,706	500	1,000	500
Food Services Administration	58,353	57,701	66,837	101,552	34,715
Janitorial/Sanitation	0	3,034	1,500	4,800	3,300
Laundry	0	3,078	3,000	3,400	400
Licenses/Permits/Fees	348	445	400	400	0
Miscellaneous	1,109	9,597	3,000	3,500	500
Office Supplies	0	1,067	500	500	0
Over/Short	0	289	0	0	0
Paper Supplies	21	18,492	12,000	24,000	12,000
Postage/Freight	0	3,198	0	0	0
Repairs/Maintenance	0	10,117	5,000	32,225	27,225
Royalties	0	64,835	59,500	70,000	10,500
Security	0	121	0	0	0
Smallwares	3,730	4,736	2,500	5,000	2,500
Software	0	0	5,000	5,000	0
Telephone/Communications	0	179	0	178	178
Travel/Training	0	0	0	0	0
Uniforms	0	315	250	200	(50)
<b>Total Operating Expenses</b>	<b>78,844</b>	<b>513,130</b>	<b>493,256</b>	<b>640,293</b>	<b>147,037</b>
<b>NET SURPLUS/(DEFICIT):</b>	<b>\$ (87,188)</b>	<b>\$ (4,629)</b>	<b>\$ 16,744</b>	<b>\$ 29,707</b>	<b>\$ 12,963</b>

**DINING SERVICES - CONCEPT @ CAMPUS POINTE BUDGET  
2023-24**

	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>Budget</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Variance</b>
<b>SALES:</b>					
General Sales	\$ -	\$ 214,595	\$ 500,000	\$ 425,000	\$ (75,000)
SBA PPP Federal Subsidy	0	30,921	0	0	0
Less: Cost of Goods Purchased	(547)	118,846	160,000	135,000	(25,000)
<b>GROSS PROFIT ON SALES</b>	<b>547</b>	<b>126,670</b>	<b>340,000</b>	<b>290,000</b>	<b>(50,000)</b>
Food Cost	#DIV/0!	55%	32%	32%	0%
Labor Cost	0%	117%	28%	34%	7%
<b>EXPENSES:</b>					
Payroll:					
Benefitted	0	22,592	38,563	38,563	0
Non-Benefitted	0	13,472	10,000	12,448	2,448
Students	0	112,489	90,000	95,000	5,000
<b>Payroll Sub-Total</b>	<b>0</b>	<b>148,553</b>	<b>138,563</b>	<b>146,011</b>	<b>7,448</b>
Employee Benefits	(15)	15,921	8,081	13,010	4,929
<b>Total Payroll and Benefits</b>	<b>(15)</b>	<b>164,474</b>	<b>146,644</b>	<b>159,021</b>	<b>12,377</b>
Advertising and Printing	0	457	0	0	0
Amortization	3,000	3,750	3,000	3,000	0
Computer Lease	0	0	0	0	0
Computer Supplies	0	278	0	0	0
Credit Card Fees	0	5,739	0	0	0
Depreciation (Non-Cash)	0	0	31,335	49,222	17,887
Employee Recruitment	0	992	500	300	(200)
Food Services Administration	58,353	57,701	66,837	16,559	(50,278)
Janitorial/Sanitation	0	2,313	800	2,000	1,200
Laundry	0	3,652	2,500	2,000	(500)
Licenses/Permits/Fees	491	754	500	500	0
Miscellaneous	0	2,539	2,500	250	(2,250)
Office Supplies	0	980	250	250	0
Over/Short	0	0	0	0	0
Paper Supplies	0	8,566	10,000	6,500	(3,500)
Postage/Freight	0	10,072	0	0	0
Rent	0	0	25,500	0	(25,500)
Repairs/Maintenance	0	249	0	1,000	1,000
Royalties	0	18,715	18,000	0	(18,000)
Smallwares	7,990	19,834	1,000	800	(200)
Telephone/Communications	0	0	500	500	0
Travel/Training	0	0	0	0	0
Uniforms	0	317	500	500	0
Utilities	0	17,369	16,065	23,496	7,431
<b>Total Operating Expenses</b>	<b>69,819</b>	<b>318,751</b>	<b>326,431</b>	<b>265,899</b>	<b>(60,532)</b>
<b>NET SURPLUS/(DEFICIT):</b>	<b>\$ (69,272)</b>	<b>\$ (192,081)</b>	<b>\$ 13,569</b>	<b>\$ 24,101</b>	<b>\$ 10,532</b>

**DINING SERVICES - THE HABIT BURGER BUDGET  
2023-24**

	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget	Budget Variance
<b>SALES:</b>					
Food		\$ -	\$ 430,113	\$ 860,225	430,113
Beverages		-	22,638	45,275	22,638
Other Revenue		-	-		0
<b>TOTAL SALES</b>		<b>0</b>	<b>452,750</b>	<b>905,500</b>	<b>452,750</b>
Less: Cost of Goods Purchased		-	175,000	325,000	150,000
<b>GROSS PROFIT ON SALES</b>		<b>0</b>	<b>277,750</b>	<b>580,500</b>	<b>302,750</b>
Food Cost			39%	36%	-3%
Labor Cost			29%	29%	0%
<b>EXPENSES:</b>					
Payroll:					
Benefitted		0	27,919	54,621	26,702
Non-Benefitted		0	25,000	50,000	25,000
Student		0	80,000	160,000	80,000
<b>Payroll Sub-Total</b>		<b>0</b>	<b>132,919</b>	<b>264,621</b>	<b>131,702</b>
Employee Benefits		0	16,144	21,521	5,377
<b>Total Payroll and Benefits</b>		<b>0</b>	<b>149,063</b>	<b>286,142</b>	<b>137,079</b>
Advertising and Printing		0	0	0	0
Amortization		583	1,750	3,500	1,750
Depreciation (non-cash)		0	11,667	46,472	34,805
Food Services Administration		0	35,989	83,553	47,564
Janitorial/Sanitation		0	1,750	3,500	1,750
Laundry		0	1,250	2,500	1,250
Licenses/Permits/Fees		0	500	4,899	4,399
Miscellaneous		0	250	250	0
Non-Student Tax		0	1,000	2,000	1,000
Office Supplies		0	250	500	250
Over/Short		0	0	0	0
Paper Supplies		0	10,000	20,000	10,000
Repairs/Maintenance		0	500	1,000	500
Royalties		0	23,657	47,313	23,657
Smallwares		0	0	0	0
Telephone/Communications		0	500	500	0
Travel/Training		0	0	0	0
Uniforms		0	500	500	0
Utilities		0	1,398	1,398	0
<b>Total Operating Expenses</b>		<b>0</b>	<b>583</b>	<b>240,023</b>	<b>504,027</b>
<b>NET SURPLUS/(DEFICIT)</b>	<b>\$ -</b>	<b>\$ (583)</b>	<b>\$ 37,727</b>	<b>\$ 76,474</b>	<b>\$ 38,746</b>

**DINING SERVICES - TOSS-N-CHOP BUDGET**  
**2023-24**

	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget	Budget Variance
<b>SALES:</b>					
Food/Beverages			\$ 509,000	\$ 509,000	0
Other Revenue			-	0	0
<b>TOTAL SALES</b>			<b>509,000</b>	<b>509,000</b>	<b>0</b>
Less: Cost of Goods Purchased			225,000	210,000	(15,000)
<b>GROSS PROFIT ON SALES</b>			<b>284,000</b>	<b>299,000</b>	<b>15,000</b>
Food Cost			44%	41%	-3%
Labor Cost			33%	28%	-5%
<b>EXPENSES:</b>					
Payroll:					
Benefitted			44,388	18,210	(26,177)
Non-Benefitted			25,000	25,000	0
Student			100,000	100,000	0
<b>Payroll Sub-Total</b>			<b>169,388</b>	<b>143,210</b>	<b>(26,177)</b>
Employee Benefits			18,060	7,187	(10,874)
<b>Total Payroll and Benefits</b>			<b>187,448</b>	<b>150,397</b>	<b>(37,051)</b>
Computer Expense			0	2,650	
Depreciation (non-cash)			8,333	25,374	17,041
Food Services Administration			51,722	46,998	(4,724)
Janitorial/Sanitation			3,500	3,500	0
Laundry			2,500	2,500	0
Licenses/Permits/Fees			500	4,899	4,399
Miscellaneous			1,000	1,000	0
Non-Student Tax			2,000	2,000	0
Office Supplies			500	500	0
Over/Short			0	0	0
Paper Supplies			15,000	15,000	0
Repairs/Maintenance			500	500	0
Smallwares			500	500	0
Telephone/Communications			500	500	0
Travel/Training			0	0	0
Uniforms			500	500	0
Utilities			987	987	0
<b>Total Operating Expenses</b>	<b>0</b>	<b>0</b>	<b>275,490</b>	<b>257,804</b>	<b>(20,336)</b>
<b>NET SURPLUS/(DEFICIT)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,510</b>	<b>\$ 41,196</b>	<b>\$ 35,336</b>

**DINING SERVICES - RSU CAFE**  
**2023-24**

	2020-21	2021-22	2022-23	2023-24	Budget
	Actual	Actual	Budget	Budget	Variance
<b>SALES:</b>					
General				\$ 81,835	\$ 81,835
SBA PPP Federal Subsidy				0	0
Less: Cost of Goods Purchased				39,000	39,000
<b>GROSS PROFIT ON SALES</b>				<b>42,835</b>	<b>42,835</b>
Food Cost				48%	48%
Labor Cost				31%	31%
<b>EXPENSES:</b>					
Payroll:					
Benefited				0	0
Non-Benefitted				0	0
Student				25,486	25,486
<b>Payroll Sub-Total</b>				<b>25,486</b>	<b>25,486</b>
Employee Benefits				0	0
<b>Total Payroll and Benefits</b>				<b>25,486</b>	<b>25,486</b>
Advertising/Printing				0	0
Bank Charges				0	0
Contract Services				0	0
Depreciation				3,369	3,369
Janitorial/Sanitation				250	250
Laundry				0	0
Licenses/Permits/Fees				0	0
Miscellaneous				0	0
Office Supplies				100	100
Over/Short				0	0
Paper Supplies				500	500
Repairs/Maintenance				500	500
Security Services				0	0
Smallwares				0	0
Telephone/Communications				0	0
Uniforms				150	150
<b>TOTAL OPERATING EXPENSES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>30,355</b>	<b>30,355</b>
<b>NET SURPLUS/(DEFICIT)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 12,480</b>	<b>\$ 12,480</b>

**DINING SERVICES - C-STORES**  
**2023-24**

	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget	Budget Variance
<b>SALES:</b>					
General	\$ -	\$ 127,467	\$ 300,000	\$ 215,000	\$ (85,000)
SBA PPP Federal Subsidy	0	11,705	0	0	0
Less: Cost of Goods Purchased	5,906	88,303	165,000	100,000	(65,000)
<b>GROSS PROFIT ON SALES</b>	<b>(5,906)</b>	<b>50,869</b>	<b>135,000</b>	<b>115,000</b>	<b>(20,000)</b>
Food Cost	0%	0%	55%	47%	-8%
Labor Cost	0%	0%	37%	33%	-4%
<b>EXPENSES:</b>					
Payroll:					
Benefited	0	8,750	0	0	0
Non-Benefitted	0	0	25,000	20,000	(5,000)
Student	0	31,275	85,000	50,000	(35,000)
<b>Payroll Sub-Total</b>	<b>0</b>	<b>40,025</b>	<b>110,000</b>	<b>70,000</b>	<b>(40,000)</b>
Employee Benefits	0	3,283	0	0	0
<b>Total Payroll and Benefits</b>	<b>0</b>	<b>43,308</b>	<b>110,000</b>	<b>70,000</b>	<b>(40,000)</b>
Advertising/Printing	0	257	300	0	(300)
Bank Charges	0	5,494	0	0	0
Depreciation	8,426	8,426	8,426	8,426	(0)
Janitorial/Sanitation	110	2,788	3,000	1,000	(2,000)
Laundry	0	1,143	1,500	2,000	500
Licenses/Permits/Fees	1,382	1,769	1,500	1,500	0
Miscellaneous	0	22	0	0	0
Office Supplies	0	0	250	150	(100)
Over/Short	0	100	0	0	0
Paper Supplies	241	3,182	3,000	1,000	(2,000)
Repairs/Maintenance	0	1,222	1,000	1,600	600
Security Services	0	121	0	0	0
Smallwares	0	303	500	0	(500)
Telephone/Communications	775	536	600	536	(64)
Uniforms	0	1,330	0	0	0
<b>TOTAL OPERATING EXPENSES</b>	<b>10,934</b>	<b>70,001</b>	<b>130,076</b>	<b>86,212</b>	<b>(43,864)</b>
<b>NET SURPLUS/(DEFICIT)</b>	<b>\$ (16,840)</b>	<b>\$ (19,132)</b>	<b>\$ 4,924</b>	<b>\$ 28,788</b>	<b>\$ 23,864</b>

**DINING SERVICES - TACO BELL BUDGET**  
**2023-24**

	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget	Budget Variance
<b>SALES:</b>					
Beverages	\$ 376	\$ 6,609	\$ 29,195	\$ 29,195	\$ -
Food - Taco Bell	6,644	111,723	554,705	\$ 554,705	0
SBA PPP Federal Subsidy	0	6,181	0	0	0
<b>TOTAL SALES</b>	<b>7,020</b>	<b>124,513</b>	<b>583,900</b>	<b>583,900</b>	<b>0</b>
Less: Cost of Goods Purchased	5,442	36,195	195,000	195,000	0
<b>GROSS PROFIT ON SALES</b>	<b>1,578</b>	<b>88,318</b>	<b>388,900</b>	<b>388,900</b>	<b>0</b>
Food Cost	78%	29%	33%	33%	0%
Labor Cost	193%	47%	35%	36%	1%
<b>EXPENSES:</b>					
Payroll:					
Benefitted	2,602	0	43,659	47,750	4,091
Non-Benefitted	5,600	5,156	35,000	35,000	0
Student	5,329	53,225	125,000	125,000	0
<b>Payroll Sub-Total</b>	<b>13,531</b>	<b>58,381</b>	<b>203,659</b>	<b>207,750</b>	<b>4,091</b>
Employee Benefits	2,226	4,452	17,754	17,754	0
<b>Total Payroll and Benefits</b>	<b>15,757</b>	<b>62,833</b>	<b>221,413</b>	<b>225,504</b>	<b>4,091</b>
Advertising	0	0	0	0	0
Credit Card Fees	271	4,325	0	0	0
Depreciation (non-cash)	17,764	0	11,667	38,048	26,381
Food Services Administration	16,704	16,486	59,126	44,520	(14,606)
Janitorial/Sanitation	3,347	7,240	5,000	5,000	0
Licenses/Permits/Fees	522	1,507	1,750	1,750	0
Miscellaneous	23	2,652	500	500	0
Non-Student Tax	51	869	1,500	1,500	0
Office Supplies	0	341	500	500	0
Over/Short	2	43	0		0
Paper Supplies	469	3,342	12,000	12,000	0
Repairs/Maintenance	7,412	12,206	5,000	5,000	0
Royalties:					0
Taco Bell	454	7,825	38,829	38,829	0
Smallwares	0	311	1,000	1,000	0
Telephone/Communications	357	179	500	500	0
Uniforms	0	1,000	500	500	0
Utilities	9,405	6,462	5,000	1,292	(3,708)
<b>TOTAL OPERATING EXPENSES</b>	<b>72,538</b>	<b>127,621</b>	<b>364,285</b>	<b>376,443</b>	<b>491</b>
<b>NET SURPLUS/(DEFICIT):</b>	<b>\$ (70,960)</b>	<b>\$ (39,303)</b>	<b>\$ 24,615.47</b>	<b>\$ 12,457</b>	<b>\$ (491)</b>

**DINING SERVICES - UNIVERSITY DINING HALL BUDGET  
2023-24**

	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget	Budget Variance
<b>SALES:</b>					
Contract Sales:					
Commuter Contracts	\$ 916	\$ 19,409	\$ 20,000	\$ 20,000	\$ -
Commuter Walk Ons	-	-	-	-	-
Guests	470	34,101	100,000	100,000	-
Resident Meal Plan	891,536	4,496,807	3,694,848	4,700,472	1,005,624
Summer Conferences - Non-Taxable	0	185,736	350,000	375,000	25,000
Summer Conferences - Taxable	0	13,321	20,000	26,000	6,000
University Contributions	447,998	0	0	0	-
Miscellaneous	3,223	827	0	0	-
SBA PPP Federal Subsidy	0	187,264	0	0	-
<b>Total Sales</b>	<b>1,344,143</b>	<b>4,937,465</b>	<b>4,184,848</b>	<b>5,221,472</b>	<b>1,036,624</b>
Less: Cost of Goods Purchased	330,968	1,152,859	990,000	1,228,000	238,000
<b>GROSS PROFIT ON SALES</b>	<b>1,013,175</b>	<b>3,784,606</b>	<b>3,194,848</b>	<b>3,993,472</b>	<b>798,624</b>
Food Cost	25%	23%	24%	24%	0%
Labor Cost	34%	17%	19%	24%	5%
<b>EXPENSES:</b>					
Payroll:					
Benefitted	221,913	250,277	281,149	356,047	74,898
Non-Benefitted	141,689	249,192	280,000	324,096	44,096
Student	96,635	315,225	230,000	592,113	362,113
<b>Payroll Sub-Total</b>	<b>460,237</b>	<b>814,694</b>	<b>791,149</b>	<b>1,272,256</b>	<b>481,107</b>
Employee Benefits	163,859	186,834	155,768	190,728	34,960
<b>Total Payroll and Benefits</b>	<b>624,096</b>	<b>1,001,528</b>	<b>946,917</b>	<b>1,462,984</b>	<b>516,067</b>
Advertising	1,158	201	-	200	200
Allowance for Uncollectible Debt	20,715	38,565	20,000	20,000	0
Computer Lease	-	-	800	1,600	800
Credit Card Fees	2,144	3,529	-	-	0
Depreciation (non-cash)	180,350	172,459	163,088	150,760	(12,329)
Equipment Rental	-	-	500	2,600	2,100
Food Services Administration	516,829	511,064	550,121	560,646	10,525
Janitorial/Sanitation	16,526	48,342	35,000	64,000	29,000
Laundry	10,844	13,136	20,000	17,000	(3,000)
Licenses/Permits/Fees	522	1,862	1,300	500	(800)
Maintenance Fees-CBORD OPCS	20,586	6,778	5,000	5,000	0
Meal Cards	-	(460)	-	-	0
Miscellaneous	4,401	1,133	2,500	2,000	(500)
Office Supplies/Décor	255	2,888	1,000	1,000	0
Over/Short	-	124	-	-	0
Paper Supplies	40,160	10,416	28,000	11,000	(17,000)
Postage/Freight	-	61	-	-	0
Repairs/Maintenance	86,648	107,920	100,000	110,000	10,000
Resident Advisor Meals	54,986	115,246	88,369	107,798	19,429

**DINING SERVICES - UNIVERSITY DINING HALL BUDGET  
2023-24**

	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>Budget</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Variance</b>
Security Services	-	242	-	-	0
Smallwares	1,004	11,881	7,500	10,000	2,500
Telephone/Communications	735	536	1,000	536	(464)
Travel/Training	-	-	-	-	0
Uniforms	-	4,727	1,500	2,500	1,000
Utilities	161,522	110,771	195,000	195,000	0
Warehouse Expense	(3,184)	8,849	10,000	5,000	(5,000)
<b>TOTAL OPERATING EXPENSES</b>	<b>1,740,297</b>	<b>2,171,798</b>	<b>2,177,595</b>	<b>2,730,124</b>	<b>552,528</b>
<b>NET SURPLUS</b>	<b>\$ (727,122)</b>	<b>\$ 1,612,808</b>	<b>\$ 1,017,253</b>	<b>\$ 1,263,348</b>	<b>\$ 246,096</b>

**DINING SERVICES - USU FOOD COURT BUDGET  
2023-24**

	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget	Budget Variance
<b>SALES:</b>					
Beverages	\$ -	\$ 141,411	\$ 200,000	\$ 151,000	\$ (49,000)
Panda Express Commission	6,335	104,396	115,000	160,000	45,000
Panda Express Rent	0	0	0	0	0
Subway	0	276,613	450,000	450,000	0
USU Snack Bar				128,700	
SBA PPP Federal Subsidy	0	34,160	0	0	0
<b>TOTAL SALES</b>	<b>6,335</b>	<b>522,420</b>	<b>765,000</b>	<b>889,700</b>	<b>(4,000)</b>
Less: Cost of Goods Purchased	1,539	173,896	245,000	325,000	80,000
<b>GROSS PROFIT ON SALES</b>	<b>4,796</b>	<b>348,524</b>	<b>520,000</b>	<b>564,700</b>	<b>(84,000)</b>
Food Cost	24%	33%	32%	37%	5%
Labor Cost	141%	42%	37%	39%	2%
<b>EXPENSES:</b>					
Payroll:					
Benefitted	8,903	42,334	109,262	122,052	12,789
Non-Benefitted	0	21,096	60,000	16,000	(44,000)
Student	0	157,702	115,000	210,000	95,000
<b>Payroll Sub-Total</b>	<b>8,903</b>	<b>221,132</b>	<b>284,262</b>	<b>348,052</b>	<b>63,789</b>
Employee Benefits	16,644	29,299	41,017	45,989	4,972
<b>Total Payroll and Benefits</b>	<b>25,547</b>	<b>250,431</b>	<b>325,280</b>	<b>394,041</b>	<b>68,761</b>
Advertising:					
Other	0	0	0	0	0
Subway	0	8,940	20,000	10,000	(10,000)
Amortization	500	500	0	500	500
Commissions	0	0	0	0	0
Computer Lease	0	0	0	1,600	1,600
Computer Software	0	0	400	0	(400)
Contract Services-USU Building Operations	0	15,225	20,300	20,300	0
Credit Card Fees	65	21,646	0	0	0
Depreciation (non-cash)	5,919	5,723	4,266	9,328	5,062
Food Services Administration	91,651	90,673	0	33,332	33,332
Janitorial/Sanitation	2,175	5,338	3,000	5,000	2,000
Laundry	0	4,348	3,000	5,000	2,000
Licenses/Permits/Fees	416	532	5,000	9,797	4,797
Miscellaneous	0	304	250	250	0
Non-Student Tax	0	3,073	3,000	5,000	2,000
Office Supplies	0	637	1,000	500	(500)
Over/Short	(1)	(362)	0	0	0
Paper Supplies	50	10,546	18,000	10,000	(8,000)
Repairs/Maintenance	292	4,023	5,000	5,000	0
Royalties:					
Subway	0	16,434	36,000	35,200	(800)
Security Services	0	121	0	0	0
Smallwares	0	6,582	5,000	2,000	(3,000)
Telephone/Communications	921	1,087	1,000	1,000	0
Travel/Training	0	0	0	0	0
Uniforms	0	865	1,000	1,000	0
University Student Union Rent	0	38,250	51,000	61,900	10,900
<b>TOTAL OPERATING EXPENSES</b>	<b>127,535</b>	<b>484,916</b>	<b>502,495</b>	<b>610,748</b>	<b>108,253</b>
<b>NET SURPLUS/(DEFICIT)</b>	<b>\$ (122,739)</b>	<b>\$ (136,392)</b>	<b>\$ 17,505</b>	<b>\$ (46,048)</b>	<b>\$ (192,253)</b>

**DINING SERVICES - THE UNION SNACK BAR BUDGET  
2023-24 (Consolidated with Food Court)**

	2020-21	2021-22	2022-23	2023-24	Budget Variance
	Actual	Actual	Budget	Budget	
<b>SALES:</b>					
General	\$ -	\$ -	\$ 250,000		\$ (250,000)
SBA PPP Federal Subsidy	0	0	0		
<b>TOTAL SALES</b>	<b>0</b>	<b>0</b>	<b>250,000</b>		<b>(250,000)</b>
Less: Cost of Goods Purchased	799	1,015	125,000		(125,000)
<b>GROSS PROFIT ON SALES</b>	<b>(799)</b>	<b>(1,015)</b>	<b>125,000</b>		<b>(125,000)</b>
Food Cost	0%	0%	50%		-50%
Labor Cost	0%	0%	42%		-42%
<b>EXPENSES:</b>					
Payroll:					
Benefitted	165	0	0		0
Non-Benefitted	0	0	38,000		(38,000)
Student	0	0	68,000		(68,000)
<b>Payroll Sub-Total</b>	<b>165</b>	<b>0</b>	<b>106,000</b>		<b>(106,000)</b>
Employee Benefits	156	0	0		0
<b>Total Payroll and Benefits</b>	<b>321</b>	<b>0</b>	<b>106,000</b>		<b>(106,000)</b>
Advertising	0	0	200		(200)
Bank Chargers	0	108	0		0
Contract Services - USU Building Operations	0	0	8,800		(8,800)
Food Services Administration	16,704	16,486	25,398		(25,398)
Janitorial/Sanitation	2,064	1,688	1,500		(1,500)
Laundry	0	0	0		0
Licenses/Permits/Fees	416	754	600		(600)
Non-Student Tax	0	0	2,500		(2,500)
Office Supplies	0	0	0		0
Over/Short	0	0	0		0
Paper Supplies	114	886	9,000		(9,000)
Repairs/Maintenance	0	6	500		(500)
Smallwares	0	0	250		(250)
Telephone/Communications	357	179	260		(260)
Uniforms	0	0	150		(150)
University Student Union Rent	0	0	21,800		(21,800)
<b>TOTAL OPERATING EXPENSES</b>	<b>19,976</b>	<b>20,107</b>	<b>177,058</b>		<b>(177,058)</b>
<b>NET SURPLUS/(DEFICIT)</b>	<b>\$ (20,775)</b>	<b>\$ (21,122)</b>	<b>\$ (52,058)</b>		<b>\$ 52,058</b>

**DINING SERVICES- WAREHOUSE BUDGET  
2022-23**

	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget	Budget Variance
<b>DISBURSEMENTS:</b>					
Payroll:					
Monthly	\$0	\$0	\$0	\$0	\$0
Part-Time	0	0	0	0	0
<b>Payroll Sub-Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Employee Benefits	0	0	0		0
<b>Total Payroll and Benefits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Gain/(Loss) on Sale of Assets	(1,000)	0	0	0	0
Inventory Variance	(5,310)	6,691	0	0	0
Janitorial/Sanitation	738	1,028	0	1,044	1,044
Miscellaneous	0	615	0	0	0
Office Supplies	0	48	0	0	0
Repairs/Maintenance	2,388	467	0	2,500	2,500
Telephone/Communications	0	0	0	0	0
Vehicle Expense	0	0	0	0	0
<b>Total Expenses</b>	<b>(3,184)</b>	<b>8,849</b>	<b>0</b>	<b>3,544</b>	<b>3,544</b>
<b>AMOUNT TO BE ALLOCATED</b>	<b>(3,184)</b>	<b>8,849</b>	<b>0</b>	<b>3,544</b>	<b>3,544</b>
<b>*ALLOCATED AS FOLLOWS:</b>				10,600	
Residence Dining Facility	(3,184)	8,849	0	3,544	3,544
<b>TOTAL ALLOCATION</b>	<b>(3,184)</b>	<b>8,849</b>	<b>0</b>	<b>3,544</b>	<b>3,544</b>

**STUDENT UNIONS BUDGET SUMMARY**  
**2023-24**

	<b>2020-21</b>	<b>2020-21</b>	<b>2022-23</b>	<b>2023-24</b>	<b>Budget</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Variance</b>
<b>INCOME:</b>					
Building Operations	\$ 3,600	\$ 31,582	\$ 37,000	\$ 20,300	\$ (16,700)
General	2,615,050	2,638,497	2,635,161	5,076,797	2,441,636
Resnick Student Union	0	0	2,202,000	0	(2,202,000)
Information Center/Reservations	0	1,798	11,100	300	(10,800)
USU Productions	0	30,000	0	0	0
Recreation	(330)	67,332	300,400	297,900	(2,500)
Satellite Student Union	0	35,013	40,000	44,000	4,000
<b>TOTAL INCOME:</b>	<b>2,618,320</b>	<b>2,804,222</b>	<b>5,225,661</b>	<b>5,439,297</b>	<b>213,636</b>
<b>EXPENSES:</b>					
Building Operations	289,988	436,701	700,605	1,175,734	475,129
General	1,572,993	3,639,818	1,410,473	2,074,480	664,007
Resnick Student Union	0	0	2,108,919	0	(2,108,919)
Information Center/Reservations	25,844	120,538	117,906	272,481	154,575
Student Programs	156,772	208,007	465,256	483,071	17,815
Recreation	22,789	116,208	241,500	289,570	48,070
Satellite Student Union	126,116	69,811	129,477	130,293	816
<b>TOTAL EXPENSES:</b>	<b>2,194,502</b>	<b>4,591,083</b>	<b>5,174,137</b>	<b>4,425,630</b>	<b>(748,508)</b>
<b>NET SURPLUS:</b>	<b>\$ 423,822</b>	<b>\$ (1,786,861)</b>	<b>\$ 51,525</b>	<b>\$ 1,013,667</b>	<b>\$ 962,143</b>

**STUDENT UNION - GENERAL BUDGET  
2023-24 (Consolidated)**

	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget	Budget Variance
<b>INCOME:</b>					
ASI - Office Rent	\$ -	\$ -	\$ -	\$ -	\$ -
Commercial Leased Space - Dining Services	0	38,250	75,000	61,900	(13,100)
Commercial Leased Space - Pavilion	32,136	28,206	0	0	0
RSU Conference Space Revenue		0	0	60,000	
Interest	11,311	0	0	0	0
Miscellaneous	0	0	0	0	0
Lease Space	11,442	11,612	0	42,000	42,000
ATM	8,961	9,229	8,961	9,697	736
Student Union Fees Returned to Operations	2,551,200	2,551,200	2,551,200	4,903,200	2,352,000
<b>TOTAL INCOME:</b>	<b>2,615,050</b>	<b>2,638,497</b>	<b>2,635,161</b>	<b>5,076,797</b>	<b>2,381,636</b>
<b>EXPENSES:</b>					
Payroll:					
Benefitted	297,790	377,796	320,334	377,344	57,010
Non-Benefitted	0	7,069	0	58,225	58,225
Student	26,647	50,083	0	125,000	125,000
Student - Marketing Assistants	0	0	0	85,000	
<b>Payroll Sub-Total</b>	<b>324,437</b>	<b>434,948</b>	<b>320,334</b>	<b>645,569</b>	<b>240,235</b>
Employee Benefits	123,271	181,739	223,057	204,099	(18,958)
Actual Retired Employee Benefits	33,310	37,461	38,383	39,474	1,091
Accrued Retired Employee Benefits	169,804	(22,727)	(22,727)	0	22,727
<b>Total Payroll and Benefits</b>	<b>650,822</b>	<b>631,421</b>	<b>559,048</b>	<b>889,142</b>	<b>245,094</b>
Advertising/Printing	0	152	0	2,000	2,000
Allowance for Uncollectable Debt	580	0	0	0	
Minor Equipment (under \$5,000)	3,521	5,519	8,000	15,000	7,000
Computer Lease	11,091	1,657	1,985	4,900	2,915
Consultant	0	0	0	0	0
Copy Paper/Supplies	0	0	0	0	0
Co-Sponsorships	0	50,000	0	0	0
Depreciation (non-cash)	145,556	106,135	49,908	133,784	83,876
Dues/Memberships/Subscriptions	8,965	6,944	5,000	10,000	5,000
Employee Recruitment	20	963	750	3,000	2,250
Graphics	0	598	10,000	15,000	5,000
Insurance	13,361	17,342	21,090	22,712	1,622
Licenses, Permits, Fees	584	1,308	5,000	7,500	2,500
Management Services Agreement Fee	300,000	300,000	300,000	300,000	0
Miscellaneous	100	183	500	1,000	500
Office Supplies	1,305	3,819	250	3,500	3,250
Postage	560	346	300	800	500
Professional Development	0	20	3,000	7,500	4,500
Repairs/Maintenance	0	209	0	40,000	40,000
Save Mart Center Student Seat Licenses	300,000	300,000	300,000	300,000	0
Security Services	0	121	0	2,000	2,000
Service Contracts	0	0	500	1,000	500
Telephone/Communications	6,761	5,408	5,200	10,000	4,800
Travel/Training	0	0	3,000	5,000	2,000

**STUDENT UNION - GENERAL BUDGET  
2023-24 (Consolidated)**

	<b>2020-21 Actual</b>	<b>2021-22 Actual</b>	<b>2022-23 Budget</b>	<b>2023-24 Budget</b>	<b>Budget Variance</b>
Uniforms	601	1,427	7,500	8,000	500
University Donations	0	2,000,000	0	0	0
Utilities	129,166	206,246	129,443	292,643	163,200
<b>TOTAL EXPENSES:</b>	<b>1,572,993</b>	<b>3,639,818</b>	<b>1,410,473</b>	<b>2,074,480</b>	<b>579,007</b>
<b>NET SURPLUS:</b>	<b>\$ 1,042,057</b>	<b>\$ (1,001,321)</b>	<b>\$ 1,224,688</b>	<b>\$ 3,002,317</b>	<b>\$ 1,802,629</b>

**RESNICK STUDENT UNION BUDGET**  
**2023-24 (Consolidated with Student Union General)**

	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget	Budget Variance
<b>INCOME:</b>					
ASI - Office Rent	\$ -	\$ -	\$ -		\$ -
Commercial Leased Space - Other	0	0	0		0
Conference Space Revenue	0	0	50,000		(50,000)
Lease Space	0	0	0		0
RSU Student Fees	0	0	2,152,000		(2,152,000)
<b>TOTAL INCOME:</b>	<b>0</b>	<b>0</b>	<b>2,202,000</b>		<b>(2,202,000)</b>
<b>EXPENSES:</b>					
Payroll:					
Benefitted	0	0	542,480		(542,480)
Non-Benefitted	0	0	0		0
Student	0	0	628,800		(628,800)
<b>Payroll Sub-Total</b>	<b>0</b>	<b>0</b>	<b>1,171,280</b>		<b>(1,171,280)</b>
Employee Benefits	0	0	193,938		(193,938)
Actual Retired Employee Benefits	0	0	0		0
Accrued Retired Employee Benefits	0	0	0		0
<b>Total Payroll and Benefits</b>	<b>0</b>	<b>0</b>	<b>1,365,219</b>		<b>(1,365,219)</b>
Advertising/Printing	0	0	0		0
Allowance for Uncollectable Debt	0	0	0		0
Minor Equipment (under \$5,000)	0	0	25,000		(25,000)
Computer Lease	0	0	50,000		(50,000)
Consultant	0	0	0		0
Copy Paper/Supplies	0	0	0		0
Co-Sponsorships	0	0	0		0
Depreciation (non-cash)	0	0	10,000		(10,000)
Dues/Memberships/Subscriptions	0	0	10,000		(10,000)
Custodial Supplies	0	0	75,000		(75,000)
Employee Recruitment	0	0	5,000		(5,000)
Graphics	0	0	15,000		(15,000)
Insurance	0	0	22,000		(22,000)
Licenses, Permits, Fees	0	0	0		0
Miscellaneous - Grand Opening Celebrations	0	0	35,000		(35,000)
RSU- One time operating budget expenditures	0	0	200,000		(200,000)
Office Supplies	0	0	5,000		(5,000)
Postage	0	0	0		0
Professional Development	0	0	0		0
Repairs/Maintenance	0	0	25,000		(25,000)
Service Contracts	0	0	100,000		(100,000)
Telephone/Communications	0	0	3,500		(3,500)
Travel/Training	0	0	0		0
Uniforms	0	0	0		0
Utilities	0	0	163,200		(163,200)
<b>TOTAL EXPENSES:</b>	<b>0</b>	<b>0</b>	<b>2,108,919</b>		<b>(2,108,919)</b>
<b>NET SURPLUS:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 93,081</b>		<b>\$ (93,081)</b>

**STUDENT UNION - BUILDING OPERATIONS BUDGET  
2023-24**

	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>Budget</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Variance</b>
<b>INCOME:</b>					
USU Custodial Services	\$ 3,600	\$ 30,161	\$ 37,000	\$ 20,300	\$ (16,700)
FFCRA Tax Credit	0	1,421	0	0	0
<b>TOTAL GROSS INCOME</b>	<b>3,600</b>	<b>31,582</b>	<b>37,000</b>	<b>20,300</b>	<b>(16,700)</b>
<b>EXPENSES:</b>					
Payroll:					
Benefitted	95,293	113,460	227,587	377,062	149,475
Non-Benefitted	0	29,713	50,000	50,000	0
Student - Custodial	228	89,032	150,000	125,000	(25,000)
Student - Maintenance	0	4,143	30,000	35,000	5,000
<b>Payroll Sub-Total</b>	<b>95,521</b>	<b>236,348</b>	<b>457,587</b>	<b>587,062</b>	<b>129,475</b>
Employee Benefits	104,905	91,178	133,383	209,472	76,089
<b>Total Payroll and Benefits</b>	<b>200,426</b>	<b>327,526</b>	<b>590,970</b>	<b>796,534</b>	<b>205,564</b>
Capital Equipment	0	0	0	125,000	125,000
Computer Lease	426	633	1,635	2,400	765
Custodial Supplies	8,456	18,972	20,000	65,000	45,000
Employee Recruitment	150	646	3,000	1,500	(1,500)
Miscellaneous	0	80	0	300	300
Repairs/Maintenance	45,950	45,592	45,000	45,000	0
Service Contracts	34,580	43,252	40,000	140,000	100,000
<b>TOTAL EXPENSES</b>	<b>289,988</b>	<b>436,701</b>	<b>700,605</b>	<b>1,175,734</b>	<b>475,129</b>
<b>NET DEFICIT:</b>	<b>\$ (286,388)</b>	<b>\$ (406,540)</b>	<b>\$ (663,605)</b>	<b>\$ (1,155,434)</b>	<b>\$ (491,829)</b>

**STUDENT UNION - WELCOME CENTER/RESERVATIONS BUDGET  
2023-24**

	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>Budget</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Variance</b>
<b>INCOME:</b>					
Support Services:					
Key Control	\$ -	\$ -	\$ -		\$ -
Information Center Commissions	0	1,780	10,000	0	(10,000)
Packaging Supplies	0	18	100	0	(100)
Satellite Box Office	0	0	1,000	300	(700)
<b>TOTAL INCOME:</b>	<b>0</b>	<b>1,798</b>	<b>11,100</b>	<b>300</b>	<b>(10,800)</b>
<b>EXPENSES:</b>					
Payroll:					
Benefitted	5,357	14,549	45,320	87,881	42,561
Non-Benefitted	0	949	0	0	0
Temporary	0	17,920	0	0	0
Student - Info Center	0	30,779	15,000	65,000	50,000
Student - Reservations	2,278	42,602	30,000	75,000	45,000
<b>Payroll Sub-Total</b>	<b>7,635</b>	<b>106,799</b>	<b>90,320</b>	<b>227,881</b>	<b>137,561</b>
Employee Benefits	13,099	8,666	15,086	30,100	15,014
<b>Total Payroll and Benefits</b>	<b>20,734</b>	<b>115,465</b>	<b>105,406</b>	<b>257,981</b>	<b>152,575</b>
Advertising/Printing	0	0	2,000	3,000	1,000
Computer Lease	1,927	0	2,400	2,800	400
Credit Card Fees	108	472	3,000	3,000	0
Miscellaneous	0	20	100	100	0
Office Supplies	0	1,907	2,000	2,500	500
Over/Short	126	748	0	100	100
Packing Supplies	0	0	0	0	0
Service Contracts	2,949	1,926	3,000	3,000	0
<b>TOTAL EXPENSES:</b>	<b>25,844</b>	<b>120,538</b>	<b>117,906</b>	<b>272,481</b>	<b>154,575</b>
<b>NET DEFICIT:</b>	<b>\$ (25,844)</b>	<b>\$ (118,740)</b>	<b>\$ (106,806)</b>	<b>\$ (272,181)</b>	<b>\$ (165,375)</b>

**STUDENT UNION - STUDENT PROGRAMS BUDGET  
2023-24**

	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>Budget</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Variance</b>
<b>INCOME:</b>					
Program Activities:					
B.A.G. of Laughs	\$ -	\$ -	\$ -	\$ -	\$ -
Homecoming	0	30,000	0	0	0
Performing Arts/Center Stage	0	0	0	0	0
Special Events	0	0	0	0	0
<b>TOTAL INCOME:</b>	<b>0</b>	<b>30,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EXPENSES:</b>					
Payroll:					
Benefitted	0	2,581	45,320	46,683	1,363
Student	45,856	70,437	115,000	110,000	(5,000)
<b>Payroll Sub-Total</b>	<b>45,856</b>	<b>73,018</b>	<b>160,320</b>	<b>156,683</b>	<b>(3,637)</b>
Employee Benefits	12,531	4,033	15,086	15,389	303
<b>Total Payroll and Benefits</b>	<b>58,387</b>	<b>77,051</b>	<b>175,406</b>	<b>172,071</b>	<b>(3,335)</b>
Programs:					
Alternative Spring Break	0	0	0	0	0
Club Sports	3,113	10,130	20,000	20,000	0
Volunteer Programs	0	0	0	0	0
esports	0	0	10,000	15,000	5,000
Signature Programs	69,350	54,964	90,000	90,000	0
General Programming, Supplies, Equipment	0	9,379	16,000	20,000	4,000
Convocation/Welcome Week	60	5,679	20,000	20,000	0
Homecoming	10,240	38,016	30,000	30,000	0
USU Board	0	0	15,000	15,000	0
Leadership	2,066	1,854	40,000	40,000	0
Performing Arts/Center Stage	0	12	0	0	0
Student Board/Leadership Training	0	0	12,500	15,000	2,500
Recreation/Leisure	0	0	0	0	0
Computer Lease	3,418	253	7,350	0	(7,350)
Co-Sponsorships	0	439	10,000	15,000	5,000
Dues/Memberships/Subscriptions	1,160	1,240	1,500	5,000	3,500
Marketing/Promotions	0	0	10,000	15,000	5,000
Office Supplies	0	418	2,500	3,000	500
Travel	8,978	8,572	5,000	8,000	3,000
<b>TOTAL EXPENSES:</b>	<b>156,772</b>	<b>208,007</b>	<b>465,256</b>	<b>483,071</b>	<b>17,815</b>
<b>NET DEFICIT:</b>	<b>\$ (156,772)</b>	<b>\$ (178,007)</b>	<b>\$ (465,256)</b>	<b>\$ (483,071)</b>	<b>\$ (17,815)</b>

**BULLDOG BOWL BUDGET**  
**2023-24**

	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>Budget</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Variance</b>
<b>INCOME:</b>					
Billiards	\$ -	\$ 8,720	\$ 25,000	\$ 30,000	\$ 5,000
Bowling	0	49,021	225,000	225,000	0
Coin-Op Games	0	707	0	2,000	2,000
Locker Rentals	(330)	15	400	400	0
Promotional Events	0	0	5,000	500	(4,500)
Shoe Rentals	0	8,869	45,000	40,000	(5,000)
<b>TOTAL INCOME:</b>	<b>(330)</b>	<b>67,332</b>	<b>300,400</b>	<b>297,900</b>	<b>(2,500)</b>
<b>EXPENSES:</b>					
Payroll:					
Benefitted	0	16,021	43,260	44,562	1,302
Non-Benefitted	0	3,436	0	12,107	12,107
Student	1,615	47,474	100,000	128,000	28,000
<b>Payroll Sub-Total</b>	<b>1,615</b>	<b>66,931</b>	<b>143,260</b>	<b>184,669</b>	<b>41,409</b>
Employee Benefits	19,921	21,466	44,140	43,802	(339)
<b>Total Payroll and Benefits</b>	<b>21,536</b>	<b>88,397</b>	<b>187,400</b>	<b>228,470</b>	<b>41,070</b>
Advertising/Printing	0	0	0	1,000	1,000
Billiard Supplies	0	0	1,500	2,000	500
Bowling Supplies	380	3,788	3,000	3,000	0
Minor Equipment (under \$5K)	0	0	500	500	0
Computer Lease	472	0	1,600	2,000	400
Credit Card Fees	108	1,254	6,000	6,000	0
Dues/Memberships/Subscriptions	0	0	0	2,000	2,000
Miscellaneous	26	40	0	500	500
Office Supplies	86	1,673	500	1,000	500
Over/Short	0	22	0	100	100
Repairs & Maintenance	162	12,433	28,000	28,000	0
Service Contracts	0	8,565	10,000	12,000	2,000
Special Events-Parties/Groups	19	36	3,000	3,000	0
<b>TOTAL EXPENSES:</b>	<b>22,789</b>	<b>116,208</b>	<b>241,500</b>	<b>289,570</b>	<b>48,070</b>
<b>NET SURPLUS/(DEFICIT):</b>	<b>\$ (23,119)</b>	<b>\$ (48,876)</b>	<b>\$ 58,900</b>	<b>\$ 8,330</b>	<b>\$ (50,570)</b>

**SATELLITE STUDENT UNION BUDGET  
2023-24**

	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>Budget</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Variance</b>
<b>INCOME:</b>					
Equipment Rental	\$ -	\$ 2,830	\$ 10,000	\$ 12,000	\$ 2,000
Space Rental	0	32,081	20,000	20,000	0
Technicians	0	102	10,000	12,000	2,000
<b>TOTAL INCOME:</b>	<b>0</b>	<b>35,013</b>	<b>40,000</b>	<b>44,000</b>	<b>4,000</b>
<b>EXPENSES:</b>					
Payroll:					
Benefitted	60,373	22,214	60,000	56,649	(3,351)
Student	0	0	18,000	15,658	(2,342)
<b>Payroll Sub-Total</b>	<b>60,373</b>	<b>22,214</b>	<b>78,000</b>	<b>72,307</b>	<b>(5,693)</b>
Employee Benefits	45,716	13,404	21,227	14,486	(6,741)
<b>Total Payroll and Benefits</b>	<b>106,089</b>	<b>35,618</b>	<b>99,227</b>	<b>86,793</b>	<b>(12,434)</b>
Capital Equipment	0	0	0	15,000	15,000
Minor Equipment	0	0	8,000	8,000	0
Computer Lease	0	767	1,750	0	(1,750)
Employee Relations	0	0	0	0	0
Equipment Rental	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Repairs/Maintenance	14,003	23,286	15,000	15,000	0
University Donations	0	0	0	0	0
Utilities	6,024	10,140	5,500	5,500	(0)
<b>TOTAL EXPENSES:</b>	<b>126,116</b>	<b>69,811</b>	<b>129,477</b>	<b>130,293</b>	<b>816</b>
<b>NET SURPLUS/(DEFICIT):</b>	<b>\$ (126,116)</b>	<b>\$ (34,798)</b>	<b>\$ (89,477)</b>	<b>\$ (86,293)</b>	<b>\$ 3,184</b>

**CAPITAL BUDGET  
2023-24**

Cost Center	Type	Estimated Cost	# of Yrs	2023-24 Budgeted Depreciation
<b>Administration</b>	Depreciation on Existing Assets			\$ 81,392
				<u>\$ 81,392</u>
<b>Administration - IT</b>	Depreciation on Existing Assets			\$ 6,729
				<u>\$ 6,729</u>
<b>Kennel Bookstore</b>	Depreciation on Existing Assets			\$ 1,566
				<u>\$ 1,566</u>
<b>Student Housing</b>	Depreciation on Existing Assets			\$ 974,529
	Flooring (Homan Hall)	316,220	10	\$ 31,622
	Window replacement (Cedar and Ponderosa)	211,579	15	\$ 14,105
	Baker Restroom Modernization (Phase 1)	2,500,000	25	\$ 100,000
				<u>\$ 1,120,256</u>
<b>University Dining Services</b>	Depreciation on Existing Assets			\$ 211,321
	Habit	655,636	15	46,472
	Toss-N-Chop	362,209	15	25,374
	Taco Bell	562,542	15	18,751
	Catering Kitchen	35,112	10	3,511
	Chairs (Dining Hall - West Side)	51,264	10	5,126
	Seating/Chair Replacement (The Bucket)	8,412	3	2,804
	Concept @ Campus Pointe	30,000	10	3,000
	Subway Remodel	30,000	5	3,000
				<u>\$ 319,360</u>
<b>Student Union</b>	Depreciation on Existing Assets			\$ 62,173
	RSU Technology	825,048.69	15	55,003
	TBD RSU Captial Expenditures	49,822.82	3	16,608
	SSU Flooring	60000.00	10	6000
				<u>\$ 133,784</u>
<b>Student Recreation Center</b>	Depreciation on Existing Assets			\$ 48,314
				<u>\$ 48,314</u>
<b>Save Mart Center</b>	Depreciation on Existing Assets-Building			\$ 2,425,764
	Depreciation on Existing Assets -Equipment			220,590
	POS System	323,143	10	32,314
				<u>\$ 2,678,668</u>