

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

**2009-10
Annual Report
Supplemental Information**

Approved by the Audit Committee
September 29, 2010

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

2009 - 2010

	<u>Page Number</u>
Statement of Activities	1 - 2
Schedule of Student Union Program Operations and Student Recreation Center	3
Schedule of Investments	4
Administration	5 - 7
Bookstore	8 - 9
Bookstore - Kennel Copy Center	10
Save Mart Center	11
Student Recreation Center	12 - 13
University Courtyard	14 - 18
University Food Services - Summary	19 - 20
University Food Services - Administration	21
University Food Services - Bucket Grill & Pub	22
University Food Services - Catering	23
University Food Services - Commissions	24
University Food Services - Donations	25
University Food Services - Library Café-Starbucks	26
University Food Services - Satellite Union Snack Bar	27
University Food Services - UC Food Court Taco Bell Express	28
University Food Services - University Dining Hall	29 - 30
University Food Services - University Restaurant	31
University Food Services - USU Food Court	32 - 33
University Food Services - Union Snack Bar	34
University Food Services - Warehouse	35
University Student Union Summary	36
University Student Union - Building Operations - Custodial/Maintenance	37
University Student Union - General	38 - 39
University Student Union - Information Center/Reservations	40
University Student Union - Post Office	41
University Student Union - USU Productions	42
University Student Union - Recreation Center	43
University Student Union - Graphics	44
University Student Union - Satellite Student Union	45

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
 THE CALIFORNIA STATE UNIVERSITY AUXILIARY ORGANIZATION
 STATEMENT OF ACTIVITIES
 FOR THE YEAR ENDED JUNE 30, 2010 WITH COMPARATIVE TOTALS FOR 2009

	RESTRICTED										UNIVERSITY STUDENT UNION
	2009 TOTAL	2010 TOTAL	FUND			COMMERCIAL OPERATIONS			STUDENT REC CENTER	UNIVERSITY COURTYARD	
			SAVE MART CENTER	BOOKSTORE	FOOD SERVICES	ADMIN					
Revenue:	\$ 30,964,541	\$ 30,065,453	\$ 1,087,867	\$ 10,615,503	\$ 6,923,980	1,746,299	\$ 1,375,102	\$ 5,765,917	\$ 2,550,785		
Gross Sales	1,790,622	1,654,270	1,654,270	-	-	-	-	-	-	-	
Contributions	4,397,876	5,083,729	4,231,528	181,986	105,943	441,186	9,973	94,198	18,915		
Other Income											
Total Revenues	37,153,039	36,803,452	6,973,665	10,797,489	7,029,923	2,187,485	1,385,075	5,860,115	2,569,700		
Expenses and Losses:											
Cost of Goods Sold	10,715,859	9,900,670		7,520,631	2,380,039						
Salaries/Wages	5,935,845	5,757,280		1,105,293	1,521,328			712,645	837,767		
Employee Benefits	2,016,196	2,130,871		419,141	512,560			222,900	337,928		
Administration-Food Services	467,640	474,343			474,343						
Advances to SMG	1,400,601	492,323	492,323								
Advertising/Printing	72,486	68,528		1,853	27,948						
Athletic Corporation Entitlements	285,882	312,495	312,495								
Audit/Legal Fees	100,304	218,642	176,402			41,814		426	514		
Bad Debt Expense	84,641	42,011	6,667	6,017	9,826			18,987			
Bank Charges	12,456	12,376				12,376					
Bond Expenses	348,464	335,040	265,530					69,510			
Capital Lease Expense	3,384,168	3,384,169	3,384,169								
Chancellor's Office Fee	11,841	29,810	20,659								
Computer Supplies/Expense	47,386	80,754		15,234				12,260	1,221		
Consulting	6,232	1,723				1,723			12,093		
Contract Services	877,038	1,013,000			102,800			62,819	847,381		
Credit Card Fees	255,267	265,172	244	155,061	59,340			1,502	45,446		
Depreciation/Amortization	4,148,336	4,190,458	3,136,619	45,828	252,190			99,567	643,406		
Dues/Memberships/Subscriptions	22,004	22,091		7,278	245			3,832	1,351		
Employee Recruitment	4,448	2,221			524			1,467	65		
Equipment Purchased	38,979	32,019						9,906	22,113		
Housing Incentives	18,500	31,443			9,643				21,800		
Insurance	479,184	506,485	267,443	48,860				14,734	143,528		
Interest Expense	4,425,890	4,353,611	3,957,913		3,283			392,415	23,312		
Janitorial/Sanitation	111,572	100,417			56,143			20,962	17,571		
Laundry	58,824	59,956			42,146			239			
Licenses/Permits/Fees	216,427	119,914			15,945				22,935		
Management Services Agreement Fee	817,460	708,386		14,243				66,791	214,462		
Miscellaneous	114,401	70,390	3,961	214,462	16,357			8,579	13,250		
Non-Student Tax	11,560	11,674			11,674						
Obsolete Merchandise	51,387	66,465		66,465							
Office Supplies	115,171	113,283		35,091	10,888			20,279	27,641		

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
 THE CALIFORNIA STATE UNIVERSITY AUXILIARY ORGANIZATION
 STATEMENT OF ACTIVITIES
 FOR THE YEAR ENDED JUNE 30, 2010 WITH COMPARATIVE TOTALS FOR 2009

	RESTRICTED FUND									
	2009 TOTAL	2010 TOTAL	SAVE MART CENTER	BOOKSTORE	FOOD SERVICES	ADMIN	STUDENT REC CENTER	UNIVERSITY COURTYARD	UNIVERSITY STUDENT UNION	
Paper Supplies	240,147	228,389			138,619			54,096	35,674	
Postage/Freight	46,137	41,766		14,314	96	13,908		13,448		
Rent/Rental	343,118	225,253	10,000	44,305	16,074	41,191	8,733	104,950		
Repairs/Maintenance	513,412	542,134	9,940	41,931	152,491	58,524	57,740	118,238	103,270	
Resident Advisor Meals	139,026	148,077			85,061			63,016		
Royalties	86,880	111,943			111,943					
Save Mart Seat Licenses	300,000	300,000				27,894			300,000	
Security Services	57,537	66,363			37,280			3,366	38,469	
Smallwares	78,117	40,646								
Student Programs	92,248	81,471					3,616		77,655	
Telephone/Communications	63,694	52,163		8,373	9,840	7,794	5,492	14,993	5,671	
Travel/Training	69,497	59,447		3,037	2,431	15,335	7,960	19,448	11,236	
University Donations	172,937	281,537	2,596	1,212	78,571	199,158				
USU Co-Sponsorships	20,762	13,321							13,321	
Utilities	1,243,901	1,186,290		26,654	190,092	20,494	328,663	514,800	105,587	
Warehouse Expense	6,553	(3,197)			(3,197)					
Wilkinson Group Fee	180,000	180,000	180,000							
Total Expenses and Losses	40,310,415	38,463,623	12,226,961	9,803,520	6,326,523	2,187,485	1,323,211	4,401,878	2,194,045	
Net Income (Loss) from Operations	\$ (3,157,376)	\$ (1,660,171)	\$ (5,253,296)	\$ 993,969	\$ 703,400	\$ -	\$ -	\$ 1,458,237	\$ 375,655	
Allocation of Income:										
Auxiliary Activities Fund:										
Other										
Student Recreation Center	\$ 2,968,276	\$ 3,155,606		\$ 993,969	\$ 703,400			\$ 1,458,237	375,655	
University Student Union	158,357	437,519					61,864			
Restricted Fund-Save Mart Center	380,527	-								
	(6,664,536)	(5,253,296)	(5,253,296)							
Total Amount Allocated	\$ (3,157,376)	\$ (1,660,171)	\$ (5,253,296)	\$ 993,969	\$ 703,400	\$ -	\$ 61,864	\$ 1,458,237	\$ 375,655	

**CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
SCHEDULE OF STUDENT FEE OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2010 AND 2009**

	2009 ACTUAL	2010 ACTUAL
REVENUES:		
Amount Received from Chancellor's Office	2,913,010	2,913,000
Revenues from Operations	1,147,328	1,041,775
Total Revenues	4,060,338	3,954,775
EXPENDITURES:		
Payroll	1,381,526	1,344,019
Employee Benefits	530,273	527,866
Operating Expenses:		
Advertising/Printing	12,239	14,997
Audit/Legal Fees	1,004	0
Bad Debts	0	514
Chancellor's Office Centrally Paid Costs	2,569	6,467
Computer Supplies/Expense	9,735	23,182
Contracted Services	66,409	62,819
Copier Lease	0	8,733
Credit Card Fees	4,749	5,081
Depreciation	0	12,848
Dues/Meetings/Subscriptions	9,290	9,385
Employee Recruitment	365	165
Equipment Purchased	29,245	32,019
Insurance	34,859	34,554
Janitorial	16,459	55,341
Laundry	377	239
Management Services Agreement Fee	283,080	279,462
Miscellaneous	19,993	17,483
Office Supplies	14,337	20,679
Over/Short	0	250
Post Office Audit	0	0
Rent/Rental	10,010	0
Repairs/Maintenance	160,243	161,010
Save Mart Seat Licenses	300,000	300,000
Security Services	39,133	38,469
Student Programs	92,248	81,471
Telephone/Communications	14,128	11,163
Travel/Training	15,474	19,196
Uniforms	0	2,273
USU Co-Sponsorships	20,762	13,321
Utilities	452,947	434,250
Total Expenditures	3,521,454	3,517,256
Operating Surplus	538,884	437,519

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
 SCHEDULE OF INVESTMENTS
 AS OF JUNE 30, 2010

INVESTMENTS	COST	MARKET VALUE AT 6/30/2010	DATE OF PURCHASE	MATURITY DATE	STATED RATE OF RETURN
<u>Money Markets:</u>					
2.1141 Citibank-Money Market	\$13,055,550	\$13,055,550			0.75%
2.1142 Citibank-Ovations	\$28,946	\$28,946			0.75%
2.1143 Local Agency Investment Fund	\$8,297,270	\$8,297,270			0.56%
Total Money Market Investments	<u>\$21,381,766</u>	<u>\$21,381,766</u>			
<u>Common Fund:</u>					
2.1505 Common Fund Multi-Strategy Equity Fund	\$150,000	\$1,229,247	10/31/86		1.39%
Common Fund Value Equity Fund	\$350,500		11/28/08		
Total Common Fund	<u>\$500,500</u>	<u>\$1,229,247</u>			
<u>Mutual Funds:</u>					
2.1502 Merrill Lynch MetLife Fund	\$266,842	\$275,140		VARIOUS	3.80%
2.1501 Smith Barney Managed Government Fund	\$331,493	\$311,120		VARIOUS	3.94%
Total Mutual Funds	<u>\$598,335</u>	<u>\$586,260</u>			
Total Long Term Investments	<u>\$1,098,835</u>	<u>\$1,815,507</u>			
<u>Funds For Which Use Is Restricted/Guaranteed Investment Contracts (US Bank-Housing):</u>					
2.1165 Interest Account	181,426	158,474			
2.1163 Principal Account	130,288	150,620			
2.1164 Reserve Account	788,085	960,966			
Total Investment Funds For Which Use Is Restricted (Housing)	<u>1,099,799</u>	<u>1,270,060</u>			
<u>Funds for Which Use is Restricted/Guaranteed Investment Contracts (US Bank-Save Mart Center):</u>					
2.1179/1189 Escrow Accounts	77,611,017	69,709,782			
Total Investments	<u>101,191,417</u>	<u>94,177,115</u>			

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
ADMINISTRATION
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2010 AND 2009

	2008-2009 ACTUAL	2009-2010 BUDGET	2009-2010 ACTUAL
INCOME:			
Management Services Agreement Fees:			
Agricultural Foundation	114,400	119,700	119,700
Associated Students	46,700	51,000	51,000
Bookstore	267,190	300,000	214,462
Food Services	267,190	300,000	214,462
Foundation	543,000	548,700	570,700
Fresno State Programs for Children, Inc.	74,000	73,400	71,600
Kenneth L. Maddy Institute	7,800	8,200	8,200
Student Recreation Center	15,890	65,000	65,000
University Courtyard	267,190	300,000	214,462
University Student Union	267,190	300,000	214,462
AOCOMP Refund	73,556	0	36,106
Insurance Refund	0	0	18,917
Investment Income	247,960	200,000	146,038
Miscellaneous Income	117,128	15,000	60,568
M.I.S. Income	1,626	0	2,250
CSU, Fresno Foundation Reimbursement	0	0	0
Salary Reimbursement	12,480	0	0
Staff Attorney Reimbursement	19,974	0	0
Unrealized Gains/Loss on Investments	(341,740)	0	179,557
Total Income	2,001,534	2,281,000	2,187,485
EXPENSES:			
Administration:			
Payroll:			
Salaries (Including Reimbursed)	723,347	745,200	714,095
Students/Part Time	3,162	0	12,083
Temporary	1,925	0	0
Employee Benefits	318,519	306,300	309,105
Actual Retired Employee Benefits	50,146	37,900	43,257
Accrued Retired Employee Benefits	(115,831)	0	(33,165)
Total Payroll	981,268	1,089,400	1,045,375
Audit Fees:			
Certified Public Accountants	36,332	36,000	34,487
Chancellor's Office	0	20,000	0
University Internal Auditor	0	0	0
Bad Debt Expense	2,560	0	0
Bank Charges	12,456	2,500	12,376
Building Association Fees	5,649	6,500	4,157
Computer Lease	7,794	7,800	7,923
Consulting - Web Clean Up	0	0	0
Copier Lease	11,118	10,000	13,345
Custodial/Building Maintenance	11,024	10,500	9,519
Depreciation:	0		
Buildings	87,085	99,500	87,083
Equipment	2,331	0	5,885
Dues/Memberships/Subscriptions	4,541	1,000	3,480
Employee Recruitment	2,425	500	1,287
Equipment Maintenance/Repair	6,693	7,000	9,859

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
ADMINISTRATION
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2010 AND 2009

	2008-2009 ACTUAL	2009-2010 BUDGET	2009-2010 ACTUAL
Administration (Continued):			
Insurance	14,700	16,000	12,100
Investment Fees	4,568	6,500	5,121
Legal Fees	20,421	2,000	5,991
Licenses/Permits/Fees	4,201	500	1,635
Miscellaneous	2,200	5,000	3,567
Office Lease - 2763 E. Shaw, Suite 103	27,846	27,800	27,846
Office Supplies	22,032	18,400	18,024
Postage	14,324	15,000	13,908
Professional Development	0	0	25
Records Retention	1,804	5,000	9,499
Safety Services	53	0	190
Sales Tax Assessment	0	0	0
Security - Cash Handling	18,404	20,000	26,341
Telephone/Communications	7,038	14,000	5,237
Travel/Training	5,818	0	3,591
Utilities	18,058	19,200	16,451
Administration Sub-Total	1,332,743	1,440,100	1,384,302
Human Resources/Payroll:			
Payroll:			
Monthly	106,360	93,900	106,832
Student	19,096	10,000	29,855
Employee Benefits	52,512	51,700	33,301
Actual Retired Employee Benefits	23,507	11,000	18,998
Accrued Retired Employee Benefits	(34,403)	0	(20,267)
Total Payroll	167,072	166,600	168,719
Computer Lease	2,007	2,000	2,038
Consulting	2,722	0	0
Copier Lease	0	0	0
Custodial	0	0	0
Depreciation	0	0	0
Dues/Memberships/Subscriptions	303	500	252
Employee Assistance Program	0	10,000	0
Employee Recruitment	983	500	180
Legal Fees	2,773	1,000	1,336
Miscellaneous	1,924	1,000	1,115
Office Lease	0	0	0
Office Supplies/Postage	705	5,000	1,651
Professional Development	910	2,000	0
Repairs/Maintenance	197	500	0
Safety Program	694	2,000	1,363
Software	0	0	0
Telephone/Communications	1,409	2,500	1,099
Travel/Training	3,438	0	1,309
Utilities	0	0	0
Workers Comp Claims Administration	1,356	2,500	3,620
Human Resources/Payroll Sub-Total	186,493	196,100	182,682

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
ADMINISTRATION
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2010 AND 2009

	2008-2009 ACTUAL	2009-2010 BUDGET	2009-2010 ACTUAL
Management Information Systems:			
Payroll:			
Monthly	205,727	209,300	211,130
Part Time	0	0	0
Student	0	0	0
Employee Benefits	90,542	91,500	93,090
Accrued Retired Employee Benefits	10,175	5,000	4,085
Total Payroll	306,444	305,800	308,305
Computer Hardware/Repair (minor)	652	3,000	701
Computer Lease	2,198	3,000	2,299
Computer Software/Licenses	1,128	2,000	1,797
Computer Supplies	1,038	1,500	45
Conf, Seminars, Educ	8,234	0	10,153
Consulting	315	25,000	1,723
Depreciation	10,798	19,200	6,599
Dues/Memberships/Subscriptions	100	200	100
Maintenance Contracts	28,462	28,000	27,104
Miscellaneous	576	600	277
Office Supplies/Postage	717	500	604
Professional Development	0	7,000	0
Software Support Fees	54,036	58,500	55,878
Telephone/Communications	1,616	3,400	1,458
Travel/Training	234	0	257
Travel - Mileage Reimbursement	0	500	0
Utilities	3,231	3,600	4,043
M.I.S. Sub-Total	419,779	461,800	421,343
University Donations			
Smittcamp Honors Scholars Housing Allowance	0	125,000	125,000
Save Mart Center Suite	50,000	50,000	50,000
President's Suite-Catering	7,518	8,000	16,954
University Donations	5,000	0	7,204
University Donations Sub-Total	62,518	183,000	199,158
Total Expenses	2,001,533	2,281,000	2,187,485
NET	0	0	0

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC
BOOKSTORE
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2010 AND 2009

	2008-2009	2009-2010	2009-2010
	ACTUAL	BUDGET	ACTUAL
Sales:			
Computer/Electronics:			
Computers	1,252,724	1,495,000	1,217,130
Electronics	31,470	35,000	45,103
Software	80,519	65,000	73,365
Course Books:			
General Books	93,941	105,000	69,429
New Textbooks	4,873,235	4,600,000	4,369,981
Used Textbooks	2,787,290	3,300,000	2,481,277
Textbook Rental	76,340	50,000	69,384
Online Books	0	0	73,654
General Merchandise	910,236	915,000	745,705
Non-Merchandise	(11,171)	100	14,498
Soft Goods	866,299	800,000	669,258
Supplies	428,502	470,000	373,631
Vendor Commissions	247,950	150,000	181,986
Total Sales	11,637,335	11,985,100	10,384,401
Cost of Goods Sold	8,246,428	8,779,300	7,398,915
Gross Margin	3,390,907	3,205,800	2,985,486
Operating Expenses:			
Payroll:			
Hourly	22,816	22,000	20,899
Monthly	644,813	668,466	617,094
Part-Time	69,964	65,000	84,487
Student	350,970	365,000	286,211
Temporary	1,797	0	2,636
Employee Benefits	370,356	345,600	335,238
Actual Retired Employee Benefits	174,445	146,900	167,767
Accrued Retired Employee Benefits	(208,593)	200,000	(125,204)
Total Payroll	1,426,568	1,812,966	1,389,128
Advertising	3,184	7,500	1,853
Computer Lease	11,463	12,000	13,778
Confections/Cups/Sleeves/Lids	1,469	0	707
Consulting	0	0	0
Credit Card Fees	149,169	180,000	155,061
Depreciation	52,530	56,000	45,828
Donations	2,272	3,000	1,212
Dues/Memberships/Subscriptions	5,332	5,000	7,278
Insurance	49,919	51,000	48,860
Licenses/Permits/Fees	27,302	42,000	14,243
Management Services Agreement Fee	267,190	300,000	214,462
Minor Equipment	3,453	4,000	2,552
Miscellaneous	1,134	4,500	7,530
Obsolete Merchandise	51,387	35,000	66,465
Office Supplies	41,917	40,000	35,091

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC
BOOKSTORE
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2010 AND 2009

	2008-2009 ACTUAL	2009-2010 BUDGET	2009-2010 ACTUAL
Operating Expenses (Continued):			
Postage/Freight	16,918	10,000	14,314
Repairs/Maintenance	20,541	25,000	26,049
Maintenance Contracts	23,808	25,000	13,211
Telephone/Communications	8,627	15,000	8,373
Textbook Rental	(2,049)	25,000	5,371
Travel/Training	5,125	0	3,037
Uncollectible Debt	9,131	1,000	6,017
Utilities	26,654	32,000	26,654
Total Operating Expenses	2,203,044	2,685,966	2,107,074
SURPLUS TO RESERVE FOR COMMERCIAL OPERATIONS	1,187,863	519,834	878,412

**CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
 BOOKSTORE - KENNEL COPY CENTER
 STATEMENT OF OPERATIONS
 FOR THE YEARS ENDED JUNE 30, 2010 AND 2009**

	<u>2008-09</u> <u>ACTUAL</u>	<u>2009-10</u> <u>BUDGET</u>	<u>2009-10</u> <u>ACTUAL</u>
INCOME:			
Copy Center Services	99,791	85,000	82,266
Photocopying	47,967	60,000	41,905
Syllabus	277,915	280,000	288,917
	<hr/>		
Total Income:	425,673	425,000	413,088
Cost Of Goods Sold	62,142	73,000	56,552
	<hr/>		
Gross Margin	363,531	352,000	356,536
EXPENSES:			
Payroll:			
Monthly	70,754	63,500	69,579
Part-Time	0	0	913
Student	26,065	30,000	23,474
Employee Benefits	42,135	39,500	41,340
Total Payroll	138,954	133,000	135,306
Computer Lease	1,349	1,400	1,456
Copier Lease	47,356	47,100	44,305
Copier Service/Maintenance	0	0	0
Depreciation	2,643	0	0
Equipment Maintenance	0	0	0
Minor Equipment/Fixtures	0	0	0
Miscellaneous	0	0	0
Office Supplies	0	100	0
Repairs/Maintenance	285	700	119
Syllabus Expense	48,475	38,000	59,793
Total Expenses	239,062	220,300	240,979
	<hr/>		
SURPLUS TO RESERVE FOR COMMERCIAL OPERATIONS	124,469	131,700	115,557
	<hr/>		

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
SAVE MART CENTER
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2010 AND 2009

	2008-09 ACTUAL	2009-10 BUDGET	2009-10 ACTUAL
REVENUES:			
Advertising	434,667	850,000	787,867
Campus Pointe - Ground Lease	0	375,000	462,500
Donation Revenue	1,778,244	2,400,000	1,654,270
Insurance Refund	0	0	19,652
Interest Income	3,297,915	3,500,000	3,149,104
Loss on Investments	(63,614)	0	0
Miscellaneous Equipment Reimbursement	0	0	0
Net Premium	439,891	450,000	418,480
Other Income	48,589	35,000	124
Parking	2,400	0	2,400
Student Seat Licenses	300,000	300,000	300,000
Unrealized Gain on Investments	0	80,000	83,631
Vendor Rebates	13,600	10,000	95,637
Total Revenues	6,251,692	8,000,000	6,973,665
EXPENSES:			
Advances to SMG Operating	1,400,601	1,012,563	492,323
Advertising/Printing	0	2,000	0
A/E Services	0	0	0
Amortization	140,000	186,700	182,569
Audit/Legal Fees	39,774	50,000	176,402
Bad Debt Expense	(8,994)	0	6,667
Capital Lease Expense - SRB 2005 Bonds	3,384,168	3,384,200	3,384,169
Chancellor's Office	8,206	19,700	20,659
Concessionaire Fee	0	0	0
Corporate Sponsor Entitlements	5,027	5,000	0
Credit Card Fees	2,434	2,500	244
Donor Stewardship/Cultivation	0	2,000	2,596
Insurance	234,872	225,000	267,443
Interest Expense - 2002 Series Bonds	4,008,875	3,757,556	3,957,913
Matching Gift Reimbursement	0	0	0
Miscellaneous	411	2,000	3,961
Parking Lot Rental	10,000	15,400	10,000
Repairs/Maintenance	0	5,000	9,940
Stock Donation Over/Short	0	500	0
Traffic Management	0	0	0
Web Site	0	1,000	0
Wilkinson Group Fee	180,000	180,000	180,000
Total Expenses	9,405,374	8,851,119	8,694,886
SURPLUS/(DEFICIT) BEFORE ENTITLEMENTS AND NON-CASH EXPENDITURES			
	(3,153,682)	(851,119)	(1,721,221)
Entitlements and Non-Cash Expenditures:			
Athletic Corporation Entitlements	280,855	300,000	312,495
Bond Expenses:			
Bond Issue - 2002	241,403	228,800	231,929
Bond Issue - 2005	34,691	33,600	33,601
Depreciation:			
Building	2,599,025	2,639,000	2,604,737
Equipment	354,880	347,000	349,313
DEFICIT TO RESERVE FOR SAVE MART CENTER			
	(6,664,536)	(4,399,519)	(5,253,296)

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
 STUDENT RECREATION CENTER
 STATEMENT OF OPERATIONS
 FOR THE YEARS ENDED JUNE 30, 2010 AND 2009

	2008-09 ACTUAL	2009-10 BUDGET	2009-10 ACTUAL
INCOME:			
ATM Commissions	0	0	0
Donation-Associated Students-Capital Equipment	0	0	6,000
Interest Income	9,257	8,100	4,835
Lease Space:		0	0
Lyles Center	183,840	183,800	183,840
Peters Center	79,560	79,600	79,560
Locker Rental	7,015	9,500	3,987
Memberships	74,384	68,000	68,155
Miscellaneous	4,384	4,500	5,138
Other Rental Income	15,763	13,000	9,153
Personal Training	6,790	5,000	5,161
Retail Sales	23,160	15,000	19,896
Student Fees Returned to Operations	988,010	988,000	988,000
Summer Camp	5,100	0	9,000
Towel Service	2,985	3,000	2,350
	<hr/>	<hr/>	<hr/>
Total Income	1,400,248	1,377,500	1,385,075
DISBURSEMENTS:			
Payroll:			
Hourly	51,075	53,000	48,966
Monthly	261,629	305,800	0
Part Time	3,851	25,000	6,985
Student	197,450	190,000	450,301
Employee Benefits	187,178	220,400	187,464
Accrued Retired Employee Benefits	2,339	1,800	2,474
Total Payroll	<hr/>	<hr/>	<hr/>
Advertising/Marketing/Promotions	6,469	5,000	2,973
Capital Repair/Replacement	0	0	0
Capital Equipment-Associated Students Donation	0	0	0
Chancellor's Office Centrally Paid Costs	2,084	5,100	5,246
Computer Expense:			
Lease	5,922	5,200	5,042
Maintenance Fees	4,020	1,100	6,047
Maintenance - Data	0	0	0
Misc. Supplies/Software	(207)	300	0
Contracted Services:		0	
Custodial	0	0	0
Landscape	10,404	12,000	11,701
Elevator Service	5,636	3,000	3,896
Engineering Services - HVAC	19,762	25,000	19,421
Fitness Equipment	5,744	3,500	11,670
Group Fitness	10,245	10,000	10,680
Pest Management	2,220	3,000	2,220
Copier Lease	9,167	8,000	8,733
Credit Card Fees	1,438	600	1,502
Dues/Memberships/Subscriptions	1,576	1,500	1,618
Employee Recruitment	195	0	0

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
 STUDENT RECREATION CENTER
 STATEMENT OF OPERATIONS
 FOR THE YEARS ENDED JUNE 30, 2010 AND 2009

	2008-09 ACTUAL	2009-10 BUDGET	2009-10 ACTUAL
Equipment:			
Building	4,003	0	1,891
Check Out	1,852	0	2,201
Exercise	268	0	4,452
Group Fitness	1,001	0	1,362
Personal Training	1,637	0	0
Insurance	15,461	15,000	14,734
Janitorial Supplies	16,459	18,500	20,962
Laundry	377	200	239
Management Services Agreement Fee	15,890	65,000	65,000
Miscellaneous	(135)	1,000	0
Office Supplies/Postage	2,774	3,000	1,898
Over/Short	0	0	(184)
Program/Special Events	894	2,500	3,616
Repairs/Maintenance:	0	0	57,740
Building	8,715	18,000	0
Exercise Equipment	1,063	8,000	0
Retail - Cost of Goods Purchased	15,589	10,000	15,856
Telephone/Communications	5,416	7,000	5,492
Other Communications	0	0	0
Travel/Training	10,858	0	7,960
Uncollectible Debt	0	0	0
Uniforms	1,927	6,000	1,159
Utilities	346,414	340,000	328,663
Waste Management	3,231	4,000	3,231
Total Disbursements	1,241,891	1,377,500	1,323,211
SURPLUS/(DEFICIT) TO			
RESERVE FOR STUDENT RECREATION CENTER	158,357	0	61,864

**CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
UNIVERSITY COURTYARD
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2010 AND 2009**

	2008-09 ACTUAL	2009-10 BUDGET	2009-10 ACTUAL
SALES:			
Rent	4,674,644	4,633,000	4,892,296
Application Fee	84,185	70,000	68,720
Assessments	111,909	25,000	68,737
ATM Commission	3,196	2,500	2,654
Fresno County Transition School	27,180	0	0
Damage Assessments	6,375	5,000	7,431
Interest Income - Bond Account	40,215	55,000	41,636
Key Charges	18,315	13,000	17,475
Late Fees	17,513	15,000	13,533
Miscellaneous	11,219	7,000	19,255
Processing Fees	46,400	30,000	34,365
Rebate - Energy	1,035	0	0
Service Charges	61,296	40,000	62,160
Summer Conferences	664,871	435,000	587,719
Summer Session Rent	16,071	8,000	13,481
Vendor/Laundry Commissions	29,267	30,000	30,653
	<hr/>	<hr/>	<hr/>
Total Income	5,813,691	5,368,500	5,860,115
EXPENSES:			
General	2,665,381	2,693,546	2,469,798
Marketing	185,000	185,000	61,965
Summer Conferences	532,700	532,700	431,196
Physical Plant	1,452,300	1,452,300	1,256,402
Resident Life	199,900	199,900	182,517
	<hr/>	<hr/>	<hr/>
Total Expenses	5,035,281	5,063,446	4,401,878
	<hr/>	<hr/>	<hr/>
SURPLUS TO RESERVE FOR UNIVERSITY COURTYARD	778,410	305,054	1,458,237

**CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
UNIVERSITY COURTYARD
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2010 AND 2009**

	2008-2009 ACTUAL	2009-10 BUDGET	2009-10 ACTUAL
General:			
Payroll:			
Hourly	89,406	99,110	95,452
Monthly	190,446	163,436	160,204
Part-Time	11,584	0	1,142
Student	181,337	222,000	171,475
Employee Benefits	165,067	181,500	153,329
Actual Retired Employee Benefits	9,518	10,000	8,569
Accrued Retired Employee Benefits	(18,178)	0	(1,913)
Total Payroll	629,181	676,046	588,258
Allowance for Uncollectible Debt	41,638	15,000	18,987
Bond Amortization:			
Bond Issue - 1995	23,440	17,200	22,320
Bond Issue - 2001	48,930	47,200	47,190
Cable TV	96,560	99,600	101,923
Chancellor's Office Centrally Paid Costs	1,066	16,900	2,684
Computer Lease	15,274	15,000	15,528
Computer Supplies	1,122	1,000	1,031
Consulting	3,195	0	0
Credit Card Fees	48,634	45,000	45,446
Depreciation:			
Buildings	447,399	672,100	452,928
Equipment	212,033	0	190,478
Dues/Memberships/Subscriptions	1,082	1,000	967
Employee Recruitment	25	0	65
Financial Aid Fee Assessment	9,000	9,000	9,000
Housing Incentive	18,500	25,000	21,800
Insurance	144,834	147,800	143,528
Interest Expense:			
Bond Debt	401,506	387,900	387,877
Energy Retrofit	8,282	12,000	4,538
Legal Fees	0	0	426
Management Services Agreement Fee	267,190	300,000	214,462
Minor Equipment	0	0	0
Miscellaneous	14,807	12,000	7,855
Office Supplies	17,147	20,000	14,749
Over/Short	80	0	26
Repairs/Maintenance	0	0	860
Residence Advisor Meals	57,632	50,000	59,811
Residence Life Cinema	13,734	14,800	0
Software Agreement - CBORD	7,429	9,000	8,030
Super 8 Motel Rental	115,245	70,000	96,557
Telephone/Communications	15,848	30,000	10,633
Travel/Training	4,569	0	1,841
Total General	2,665,382	2,693,546	2,469,798

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
UNIVERSITY COURTYARD
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2010 AND 2009

	<u>2008-09</u> <u>ACTUAL</u>	<u>2009-2010</u> <u>BUDGET</u>	<u>2009-2010</u> <u>ACTUAL</u>
<u>Marketing</u>			
Payroll:			
Hourly	0	0	0
Monthly	1,093	52,600	3,360
Part-Time	0	0	0
Student	20,802	30,000	15,297
Employee Benefits	1,800	23,000	756
Accrued Retired Employee Benefits	(14,067)	10,000	(178)
Actual Retired Employee Benefits	1,777	10,700	0
Total Payroll	<u>11,405</u>	<u>126,300</u>	<u>19,235</u>
Advertising/Printing	18,383	30,000	20,907
Advertising Agency	0	0	0
Computer Lease	2,697	2,700	3,038
Computer Supplies	1,797	4,000	0
Dues/Memberships/Subscriptions	0	0	0
Equipment Rental	0	0	0
Miscellaneous	415	500	598
Office Supplies	3,013	3,500	4,148
Postage	13,834	18,000	13,448
Software	72	0	130
Telephone/Communications	0	0	0
Travel/Training	364	0	461
Total Marketing	<u><u>51,980</u></u>	<u><u>185,000</u></u>	<u><u>61,965</u></u>
<u>Summer Conferences</u>			
Payroll:			
Hourly	0	11,000	2,214
Monthly	38,432	30,400	37,993
Student	44,670	58,000	10,475
Temporary	7,410	8,000	38,351
Employee Benefits	18,057	27,300	17,048
Total Payroll	<u>108,569</u>	<u>134,700</u>	<u>106,081</u>
Advertising/Printing	8,000	5,000	2,823
Computer Lease	326	500	470
Computer Supplies	0	500	441
Contract Services:			
Exterminator	0	1,000	0
Housekeeping	100,854	155,000	159,175
Pool Service	0	0	0
Refrigeration/Maintenance	16,384	8,000	19,241
Waste Service	0	0	0
Dues/Memberships/Subscriptions	0	0	0
Equipment Rental	3,600	4,000	2,400
Janitorial Supplies	4,849	5,000	5,303
Key Maintenance	29	1,000	0
Laundry	9,816	14,000	13,806
Miscellaneous	2,009	2,000	(7)
Office Supplies	560	2,500	399
Paper Supplies	7,093	14,000	0
Postage	0	0	0
Refrigeration/Heating (Non-Contract)	0	0	0

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
UNIVERSITY COURTYARD
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2010 AND 2009

	2008-09 ACTUAL	2009-2010 BUDGET	2009-2010 ACTUAL
<u>Summer Conferences (Continued):</u>			
Repairs & Maintenance	0	500	0
Software	0	0	0
Telephone/Communications	656	1,000	417
Travel/Training	2,042	4,000	647
Utilities	119,600	180,000	120,000
	<hr/>	<hr/>	<hr/>
Total Summer Conferences Expenses	384,387	532,700	431,196
<u>Physical Plant</u>			
Payroll:			
Hourly	48,482	44,100	47,811
Part-Time	0	0	0
Student	3,858	9,000	2,074
Temporary	2,106	6,000	11,601
Employee Benefits	27,011	28,400	25,907
Total Payroll	<hr/>	<hr/>	<hr/>
	81,457	87,500	87,393
Contract Services:			
Exterminator	10,483	10,000	7,512
Housekeeping	466,239	442,000	436,273
Key System	9,964	10,000	15,613
Landscape/Grounds Maintenance	46,259	45,000	46,209
Pool Service	6,930	8,000	8,055
Refrigeration/Heating	29,500	46,000	29,500
Waste Services	25,400	25,000	23,099
Total Contract Services	<hr/>	<hr/>	<hr/>
	594,775	586,000	566,261
Equipment Rental	6,242	7,000	5,993
Janitorial Supplies	23,642	24,000	18,009
Key System Maintenance	3,841	5,000	0
Landscape Maintenance (Non-Contract)	0	10,000	0
Laundry	6,578	8,000	3,765
Licenses/Fees	0	400	2,814
Miscellaneous	827	1,000	1,547
Office Supplies	21	500	100
Paper Supplies	53,105	45,000	54,096
Refrigeration/Heating (Non-Contract)	82,128	80,000	55,431
Repairs/Maintenance	41,666	100,000	61,947
Smallwares	11,764	25,000	3,366
Telephone/Communications	793	1,000	880
Travel/Training	3	0	0
Utilities	435,519	471,900	394,800
	<hr/>	<hr/>	<hr/>
Total Physical Plant	1,342,361	1,452,300	1,256,402
<u>Resident Life</u>			
Payroll:			
Monthly	42,762	42,300	42,762
Hourly	37	0	0
Student	72,280	75,000	72,434
Employee Benefits	19,091	30,400	19,382
Total Payroll	<hr/>	<hr/>	<hr/>
	134,170	147,700	134,578

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
UNIVERSITY COURTYARD
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2010 AND 2009

<u>Resident Life (Continued):</u>	2008-09 ACTUAL	2009-2010 BUDGET	2009-2010 ACTUAL
BACCHUS	953	700	283
Computer Lease	1,273	3,200	1,410
Dues/Memberships/Subscriptions	95	100	384
Employee Recruitment	0	0	0
Miscellaneous	1,366	300	3,231
Office Supplies	7,852	8,000	8,245
Parking	408	400	540
Programming	7,898	11,000	0
Public Safety Assistants	736	1,000	781
RHA Expense	4,116	7,500	3,205
Telephone/Communications	2,794	3,000	3,063
Travel/Training	11,161	9,000	16,216
Tuition/Fees/Books	5,321	8,000	10,581
Total Resident Life Expenses	178,143	199,900	182,517

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
UNIVERSITY DINING SERVICES
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2010 AND 2009

	2008-09	2009-10	2009-10
	ACTUAL	BUDGET	ACTUAL
Sales:			
The Bucket Grill & Pub	135,278	195,000	113,501
Catering	933,125	895,000	741,912
Commissions	53,868	42,200	35,862
Courtyard Express	0	0	0
Library Café/Starbucks	184,093	700,000	547,733
Satellite Union Snack Bar	79,110	80,000	72,227
UC Food Court	208,114	220,000	138,009
University Dining Hall	4,063,624	3,895,000	4,104,005
University Restaurant	47,330	50,000	28,918
USU Food Court	963,907	915,000	985,313
Union Snack Bar	294,328	292,000	262,443
Total Sales	<u>6,962,777</u>	<u>7,284,200</u>	<u>7,029,923</u>
Less: Cost of Goods Purchased	<u>2,407,289</u>	<u>2,634,232</u>	<u>2,380,039</u>
Gross Profit on Sales	4,555,488	4,649,968	4,649,884
Operating Expenses:			
Payroll:			
Hourly	244,910	220,300	201,766
Monthly	237,678	305,400	289,939
Part-Time	794,768	700,000	727,934
Student	275,462	347,800	301,689
Employee Benefits	501,816	475,700	512,560
Total Payroll	<u>2,054,634</u>	<u>2,049,200</u>	<u>2,033,888</u>
Advertising/Printing	9,378	40,950	27,948
Advertising-Franchise	21,302	0	0
Allowance for Uncollectible Debt	31,164	0	9,826
Amortization	3,500	3,500	3,500
Cable TV Service	0	2,500	1,555
Commissions	0	0	0
Computer Lease	2,940	3,300	3,881
Consulting	0	0	0
Contract Services	69,614	3,000	0
Contract Services - USU Building Operations	0	30,000	30,000
Credit Card Fees	50,281	41,000	59,340
Depreciation	236,112	309,957	248,690
Donations	150,939	0	78,571
Dues/Memberships/Subscriptions	1,261	0	245
Employee Meals	0	0	0
Employee Recruitment	650	0	524
Equipment Rental	14,517	21,000	12,193
Food Service Administration Expense	533,258	817,700	474,343
Housing Incentives	0	0	9,643
Interest Expense - Energy Retrofit	7,227	12,000	3,283
Janitorial/Sanitation	23,830	63,000	56,143
Laundry	42,053	49,800	42,146
Licenses/Permits/Fees	15,111	10,100	14,390
Maintenance Fees - CBORD	6,049	5,500	5,877

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
UNIVERSITY DINING SERVICES
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2010 AND 2009

	2008-09	2009-10	2009-10
	ACTUAL	BUDGET	ACTUAL
Operating Expenses (Continued):			
Meal Cards	0	0	0
Minor Equipment	0	0	0
Miscellaneous	1,245	4,800	8,345
Non-Student Tax	11,560	16,185	11,674
Office Supplies	8,699	11,400	10,888
Over/Short	412	0	904
Paper Supplies	179,949	177,500	138,619
Postage/Freight	1,061	1,000	96
Repairs /Maintenance	145,170	153,500	145,846
Resident Advisor Meals	81,394	40,000	85,061
Royalties	86,880	119,000	111,943
Smallwares	66,353	38,000	37,280
Telephone/Communications	12,834	14,800	9,840
Travel/Training	5,137	0	2,431
Uniforms	11,708	8,800	7,108
University Center	0	0	0
University Student Union Rent	75,000	75,000	72,800
Utilities	187,892	230,800	190,092
Vehicle Expense	417	5,000	768
Warehouse Expense	6,553	0	(3,197)
	<hr/>	<hr/>	<hr/>
Total Operating Expenses	4,156,084	4,358,292	3,946,484
	<hr/>	<hr/>	<hr/>
SURPLUS/(DEFICIT) TO RESERVE FOR COMMERCIAL OPERATIONS	399,404	291,676	703,400
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
UNIVERSITY DINING SERVICES
ADMINISTRATION
FOR THE YEARS ENDED JUNE 30, 2010 AND 2009

	<u>2008-09</u> <u>ACTUAL</u>	<u>2009-10</u> <u>BUDGET</u>	<u>2009-10</u> <u>ACTUAL</u>
EXPENSES:			
Payroll:			
Hourly	39,742	51,000	22,786
Monthly	82,365	81,000	85,476
Part-Time	9,828	12,800	21,083
Student	19,294	12,000	6,039
Employee Benefits	61,271	62,600	62,783
Actual Retired Employee Benefits	226,790	225,900	215,958
Accrued Retired Employee Benefits	(342,228)	0	(241,944)
Total Payroll and Benefits	<u>97,062</u>	<u>445,300</u>	<u>172,181</u>
Advertising	623	1,000	908
Computer Lease	3,416	3,500	2,651
Computer Supplies	421	400	31
Consulting Fees	7,022	0	38
Copier Lease	4,166	4,200	4,195
Dues/Memberships/Subscriptions	1,219	500	195
Employee Recruitment	12,826	500	10,901
Equipment Rental	461	300	465
Insurance	42,241	43,100	44,040
Legal Fee-Settlement	499	0	0
Management Services Agreement Fee	267,190	300,000	214,462
Miscellaneous	1,237	500	774
Office Supplies	4,442	3,500	3,988
Postage/Freight	84	100	153
Repairs/Maintenance	6,820	5,000	3,199
Telephone/Communications	3,842	6,800	2,607
Travel/Training	219	0	345
Uniforms	0	0	1,980
Vehicle Expense	13,850	3,000	11,230
	<u>467,640</u>	<u>817,700</u>	<u>474,343</u>
Total Expenses	<u>467,640</u>	<u>817,700</u>	<u>474,343</u>
Administration Distributed to Units	<u>467,640</u>	<u>817,700</u>	<u>474,343</u>

DISTRIBUTION OF JUNE 30, 2010 AND 2009 FOOD SERVICE ADMINISTRATION EXPENSE:

	<u>2008-09</u> <u>ACTUAL</u>	<u>2009-10</u> <u>BUDGET</u>	<u>2009-10</u> <u>ACTUAL</u>
The Bucket Grill & Pub	23,382	16,400	9,487
Catering	18,706	65,400	37,947
Library Café/Starbucks	0	65,400	37,947
University Center Food Court	32,735	16,400	9,487
University Dining Hall	289,936	547,900	317,810
University Restaurant	18,706	8,000	4,744
USU Food Court	60,793	81,800	47,434
Union Snack Bar	23,382	16,400	9,487
	<u>467,640</u>	<u>817,700</u>	<u>474,343</u>
Total Administration Allocated	<u>467,640</u>	<u>817,700</u>	<u>474,343</u>

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
UNIVERSITY DINING SERVICES - THE BUCKET GRILL & PUB
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2010 AND 2009

	2008-09	2009-10	2009-10
	ACTUAL	BUDGET	ACTUAL
Sales:			
Beverages - Alcoholic	19,107	20,000	18,545
Food/Beverages	116,171	175,000	94,956
Office Coffee	0	0	0
Total Sales	<u>135,278</u>	<u>195,000</u>	<u>113,501</u>
Less: Cost of Food Purchased	<u>72,598</u>	<u>97,500</u>	<u>51,460</u>
Gross Profit on Sales	62,680	97,500	62,041
Operating Expenses:			
Payroll:			
Hourly	7,457	10,000	11,665
Monthly	1,830	8,000	5,491
Part-Time	26,442	28,500	25,787
Student	24,855	31,000	6,923
Employee Benefits	10,194	12,500	12,021
Total Payroll	<u>70,778</u>	<u>90,000</u>	<u>61,887</u>
Advertising/Printing	555	500	435
Cable TV Service	0	2,500	1,555
Computer Lease	0	500	0
Contract Services	1,982	0	0
Depreciation	6,775	0	1,528
Employee Recruitment	0	0	0
Equipment Rental	0	0	0
Food Service Administration	23,382	16,400	9,487
Insurance	0	0	0
Janitorial/Sanitation	7,325	8,000	7,468
Laundry	1,722	2,000	2,330
Licenses/Permits/Fees	1,586	2,000	1,675
Miscellaneous	276	100	273
Non-Student Tax	867	1,515	775
Office Supplies	513	500	429
Over/Short	220	0	(185)
Paper Supplies	13,190	14,000	6,497
Postage/Freight	0	0	0
Repairs/Maintenance	6,718	8,000	5,455
Smallwares	3,942	2,500	297
Telephone/Communications	567	700	390
Travel/Training	0	0	0
Uniforms	129	0	114
University Center	0	0	0
Utilities	<u>8,134</u>	<u>8,000</u>	<u>8,134</u>
Total Operating Expenses	<u>148,661</u>	<u>157,215</u>	<u>108,544</u>
SURPLUS/(DEFICIT) TO RESERVE FOR COMMERCIAL OPERATIONS	<u>(85,981)</u>	<u>(59,715)</u>	<u>(46,503)</u>

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
UNIVERSITY DINING SERVICES - CATERING
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2010 AND 2009

	2008-09	2009-10	2009-10
	ACTUAL	BUDGET	ACTUAL
Sales:			
Beverages - Alcoholic	24,998	20,000	19,585
Bulldog Baskets	0	0	0
Commissions - Special Events	0	0	0
Equipment Rental	22,760	20,000	15,174
General Sales	880,386	850,000	704,857
Miscellaneous	4,981	5,000	2,296
Total Sales	<u>933,125</u>	<u>895,000</u>	<u>741,912</u>
Less: Cost of Food Purchased	<u>357,351</u>	<u>331,150</u>	<u>284,299</u>
Gross Profit on Sales	575,774	563,850	457,613
Operating Expenses:			
Payroll:			
Hourly	101,286	63,300	80,949
Monthly	58,456	93,600	91,042
Part-Time	137,372	95,000	65,671
Student	44,107	40,000	42,647
Employee Benefits	130,126	127,500	126,565
Total Payroll	<u>471,347</u>	<u>419,400</u>	<u>406,874</u>
Advertising/Printing	0	0	120
Commissions	0	0	0
Computer Lease	902	900	1,343
Contract Services	11,048	3,000	0
Depreciation	10,333	2,700	2,957
Dues/Memberships/Subscriptions	0	0	245
Employee Recruitment	0	0	0
Equipment Rental	13,439	18,000	11,149
Food Service Administration	18,706	65,400	37,947
Insurance	0	0	0
Janitorial/Sanitation	634	500	636
Laundry	19,945	28,000	17,058
Licenses/Permits/Fees	406	500	423
Miscellaneous	865	1,000	949
Office Supplies	2,977	2,500	2,880
Paper Supplies	52,602	50,000	33,902
Postage/Freight	0	0	0
Repairs/Maintenance	10,109	4,000	5,952
Smallwares	15,068	10,000	5,784
Telephone/Communications	4,774	5,500	3,397
Travel/Training	438	0	704
Uniforms	5,975	4,000	2,932
University Center	0	0	0
Vehicle Expense	417	5,000	548
Total Operating Expenses	<u>639,985</u>	<u>620,400</u>	<u>535,800</u>
SURPLUS/(DEFICIT) TO RESERVE FOR COMMERCIAL OPERATIONS	<u>(64,211)</u>	<u>(56,550)</u>	<u>(78,187)</u>

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
UNIVERSITY DINING SERVICES - COMMISSIONS
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2010 AND 2009

	2008-09 ACTUAL	2009-10 BUDGET	2009-10 ACTUAL
Income:			
Rentals:			
Golden One ATM	17,700	7,200	7,900
Juice It Up-Ice	3,100	3,000	3,000
Miscellaneous	0	0	0
Planet Java	13,649	14,000	10,006
Vending Machines	19,419	18,000	14,956
SURPLUS TO RESERVE FOR COMMERCIAL OPERATIONS	53,868	42,200	35,862

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
UNIVERSITY DINING SERVICES - DONATIONS
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2010 AND 2009

	2008-09 ACTUAL	2009-10 BUDGET	2009-10 ACTUAL
Operating Expenses:			
University Donations	108,147	0	78,571
DEFICIT TO RESERVE FOR COMMERCIAL OPERATIONS	(108,147)	0	(78,571)

**CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
UNIVERSITY DINING SERVICES - LIBRARY CAFÉ - STARBUCKS
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2010 AND 2009**

	2008-09 ACTUAL	2009-10 BUDGET	2009-10 ACTUAL
Sales:			
General	184,093	700,000	547,733
Less: Cost of Food Purchased	84,690	231,000	206,151
	<hr/>	<hr/>	<hr/>
Gross Profit on Sales	99,403	469,000	341,582
Operating Expenses:			
Payroll:			
Hourly	0	0	0
Monthly	17,595	37,800	37,986
Part-Time	7,318	0	24,745
Student	50,310	130,800	73,180
Employee Benefits	11,643	40,800	22,564
Total Payroll	<hr/>	<hr/>	<hr/>
Advertising/Printing	1,104	14,000	729
Amortization	3,000	3,000	3,000
Computer Lease	180	0	665
Contract Services	0	0	0
Credit Card Fees	4,402	1,000	9,241
Depreciation	13,635	36,700	40,907
Dues/Memberships/Subscriptions	1,261	0	0
Employee Recruitment	650	0	524
Equipment Rental	0	0	0
Food Service Administration	0	65,400	37,947
Insurance	0	0	0
Janitorial/Sanitation	2,585	6,000	1,302
Laundry	1,220	1,000	2,484
Licenses/Permits/Fees	408	500	1,820
Miscellaneous	704	1,000	1,197
Non-Student Tax	0	5,000	0
Office Supplies	1,098	500	818
Over/Short	276	0	519
Paper Supplies	7,600	15,000	17,620
Postage/Freight	0	0	36
Repairs/Maintenance	1,437	1,000	819
Royalties	14,717	49,000	43,327
Smallwares	8,137	1,000	2,828
Telephone/Communications	100	700	189
Travel/Training	0	0	0
Uniforms	893	3,000	151
University Center	0	0	0
Utilities	0	0	0
	<hr/>	<hr/>	<hr/>
Total Operating Expenses	150,273	413,200	324,598
	<hr/>	<hr/>	<hr/>
SURPLUS/(DEFICIT) TO RESERVE FOR COMMERCIAL OPERATIONS	(50,870)	55,800	16,984
	<hr/>	<hr/>	<hr/>

**CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
UNIVERSITY DINING SERVICES - SATELLITE UNION SNACK BAR
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2010 AND 2009**

	2008-09 ACTUAL	2009-10 BUDGET	2009-10 ACTUAL
Sales:			
General	79,110	80,000	72,227
Less: Cost of Food Purchased	47,223	48,000	45,156
Gross Profit on Sales	31,887	32,000	27,071
Operating Expenses:			
Payroll:			
Hourly	0	0	0
Monthly	0	0	0
Part-Time	6,739	7,500	8,170
Student	3,468	3,000	1,328
Employee Benefits	999	1,000	1,088
Total Payroll	11,206	11,500	10,586
Advertising/Printing	0	100	0
Computer Lease	0	0	0
Contract Services-USU Building Operations	900	900	900
Depreciation	0	0	0
Equipment Rental	0	0	0
Food Services Administration	0	0	0
Insurance	0	0	0
Janitorial/Sanitation	0	0	4
Laundry	0	0	0
Licenses/Permits/Fees	338	0	338
Miscellaneous	0	0	0
Non-Student Tax	119	70	0
Office Supplies	0	0	0
Over/Short	42	0	90
Paper Supplies	1,455	1,500	1,545
Repairs/Maintenance	124	500	105
Smallwares	0	0	0
Telephone/Communications	51	200	0
Travel/Training	0	0	0
USU-Rent for SSU	2,200	2,200	2,200
Total Operating Expenses	16,435	16,970	15,768
SURPLUS TO RESERVE FOR COMMERCIAL OPERATIONS	15,452	15,030	11,303

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

**STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2010 AND 2009**

	2008-09 ACTUAL	2009-10 BUDGET	2009-10 ACTUAL
Sales:			
Beverages	18,863	20,000	17,103
Round Table	0	0	0
Taco Bell Express	189,251	200,000	120,906
Total Sales	208,114	220,000	138,009
Less: Cost of Food Purchased	81,452	79,200	46,383
 Gross Profit on Sales	 126,662	 140,800	 91,626
 Operating Expenses:			
Payroll:			
Hourly	343	0	327
Monthly	12,402	20,000	5,491
Part-Time	33,618	32,000	20,592
Student	24,003	25,000	15,969
Employee Benefits	9,102	10,780	11,233
Total Payroll	79,468	87,780	53,612
Advertising/Printing	455	500	611
Advertising-Round Table	0	0	0
Computer Lease	0	0	0
Depreciation	37,949	41,700	37,549
Equipment Rental	0	0	0
Food Services Administration	37,328	16,400	9,487
Insurance	0	0	0
Janitorial/Sanitation	4,572	3,000	5,397
Laundry	203	300	0
Licenses/Permits/Fees	2,757	1,000	828
Miscellaneous	0	500	1,743
Non-Student Tax	1,555	1,500	1,130
Office Supplies	314	300	667
Over/Short	(7)	0	1
Paper Supplies	8,630	8,500	4,672
Repairs/Maintenance	6,996	2,500	8,364
Royalties	0	0	0
Round Table	0	0	0
Taco Bell Express	13,126	14,000	8,713
Smallwares	2,923	500	759
Telephone/Communications	1,209	700	1,040
Travel/Training	700	0	0
Uniforms	483	800	262
University Center	0	0	0
Utilities	8,715	3,000	8,715
 Total Operating Expenses	 207,376	 182,980	 143,550
 SURPLUS/(DEFICIT) TO RESERVE FOR COMMERCIAL OPERATIONS	 (80,714)	 (42,180)	 (51,924)

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
UNIVERSITY DINING SERVICES - UNIVERSITY DINING HALL
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2010 AND 2009

	2008-09 ACTUAL	2009-10 BUDGET	2009-10 ACTUAL
Sales:			
Contract Sales:			
Commuter Contracts	166,529	85,000	127,675
Guests	68,336	60,000	79,985
Contract Sales - Courtyard Residents	3,320,396	3,400,000	3,462,818
Summer Conferences - Non-Taxable	469,844	300,000	385,214
Summer Conferences - Taxable	38,499	50,000	47,927
Miscellaneous	20		386
Total Sales	<u>4,063,624</u>	<u>3,895,000</u>	<u>4,104,005</u>
Less: Cost of Food Purchased	<u>1,270,986</u>	<u>1,363,250</u>	<u>1,276,382</u>
Gross Profit on Sales	2,792,638	2,531,750	2,827,623
Operating Expenses:			
Payroll:			
Hourly	102,367	100,000	81,716
Monthly	107,944	109,000	106,841
Part-Time	423,962	400,000	432,185
Student	26,214	18,000	44,540
Employee Benefits	260,290	209,800	263,427
Total Payroll	<u>920,777</u>	<u>836,800</u>	<u>928,709</u>
Advertising/Printing	3,238	5,000	1,695
Allowance for Uncollectible Expense	31,164	0	9,826
Computer Lease	451	500	455
Consulting	0	0	0
Contract Services	771	0	0
Contract Services - Culli Services	25,813	0	0
Credit Card Fees	45,879	40,000	50,099
Depreciation	95,195	152,857	96,936
Donations	42,792	0	0
Dues/Memberships/Subscriptions	0	0	0
Employee Meals	0	0	0
Employee Recruitment	0	0	0
Equipment Rental	1,078	3,000	1,044
Food Service Administration Expense	289,936	547,900	317,810
Housing Incentives	0	0	9,643
Insurance	0	0	0
Interest Expense - Energy Retrofit	7,227	12,000	3,283
Janitorial/Sanitation	0	40,000	32,082
Laundry	12,740	12,000	13,482
Licenses/Permits/Fees	7,517	5,000	7,207
Maintenance Fees - CBORD OPCS	5,123	5,500	0
Meal Cards	0	0	(210)
Miscellaneous	(871)	1,500	2,287
Office Supplies/Décor	1,417	5,000	3,521

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
UNIVERSITY DINING SERVICES - UNIVERSITY DINING HALL
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2010 AND 2009

	2008-09	2009-10	2009-10
	ACTUAL	BUDGET	ACTUAL
Operating Expenses (Continued):			
Over/Short	7	0	(35)
Paper Supplies	48,572	45,000	40,719
Postage/Freight	251	0	45
Repairs/Maintenance	101,933	125,000	111,145
Resident Advisor Meals	81,394	40,000	85,061
Smallwares	31,411	20,000	24,291
Software Fees	0	0	5,877
Telephone/Communications	1,911	3,500	1,539
Travel/Training	796	0	1,049
Uniforms	3,457	0	2,332
Utilities	168,061	211,800	168,061
Vehicle Expense	0	0	220
Warehouse Expense	6,553	0	(3,197)
	<hr/>	<hr/>	<hr/>
Total Operating Expenses	1,934,593	2,112,357	1,914,976
	<hr/>	<hr/>	<hr/>
SURPLUS TO RESERVE FOR COMMERCIAL OPERATIONS	858,045	419,393	912,647
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
UNIVERSITY DINING SERVICES - UNIVERSITY RESTAURANT
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2010 AND 2009**

	2008-09 ACTUAL	2009-10 BUDGET	2009-10 ACTUAL
Sales:			
Beverages - Alcoholic	116	0	120
Food/Beverages	47,214	50,000	28,798
Total Sales	<u>47,330</u>	<u>50,000</u>	<u>28,918</u>
Less: Cost of Food Purchased	<u>20,105</u>	<u>21,500</u>	<u>14,365</u>
 Gross Profit on Sales	 27,225	 28,500	 14,553
 Operating Expenses:			
Payroll:			
Hourly	8,972	9,000	9,551
Monthly	1,336	0	4,009
Part-Time	16,925	17,000	12,375
Student	2,396	1,000	2,981
Employee Benefits	8,175	7,020	8,366
Total Payroll	<u>37,804</u>	<u>34,020</u>	<u>37,282</u>
Advertising/Printing	315	250	29
Computer Lease	0	0	0
Contract Services	0	0	0
Depreciation	6,609	12,900	6,115
Equipment Rental	0	0	0
Food Services Administration	18,706	8,000	4,744
Insurance	0	0	0
Janitorial/Sanitation	3,626	2,500	4,404
Laundry	3,545	4,000	3,177
Licenses/Permits/Fees	719	0	719
Miscellaneous	46	100	211
Office Supplies	118	300	312
Over/Short	19	0	(13)
Paper Supplies	745	1,000	505
Postage/Freight	0	0	0
Repairs/Maintenance	5,915	2,500	4,379
Smallwares	352	500	343
Telephone/Communications	1,319	500	1,031
Uniforms	0	0	0
University Center	0	0	0
Utilities	2,982	8,000	2,982
 Total Operating Expenses	 <u>82,820</u>	 <u>74,570</u>	 <u>66,220</u>
 DEFICIT TO RESERVE FOR COMMERCIAL OPERATIONS	 <u>(55,595)</u>	 <u>(46,070)</u>	 <u>(51,667)</u>

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
UNIVERSITY DINING SERVICES - USU FOOD COURT
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2010 AND 2009

	2008-09 ACTUAL	2009-10 BUDGET	2009-10 ACTUAL
Sales:			
Beverages	234,270	225,000	243,582
Chick-fil-A	195,237	200,000	160,763
Miscellaneous	0	0	0
Panda Express Commissions	18,393	16,000	17,494
Panda Express Rent	24,000	24,000	24,000
Subway	492,007	450,000	539,474
Taco Bell	0	0	0
Total Sales	<u>963,907</u>	<u>915,000</u>	<u>985,313</u>
Less: Cost of Food Purchased	<u>343,263</u>	<u>338,600</u>	<u>336,125</u>
Gross Profit on Sales	620,644	576,400	649,188
Operating Expenses:			
Payroll:			
Hourly	23,880	37,000	14,729
Monthly	36,173	37,000	33,253
Part-Time	112,360	90,000	109,021
Student	64,960	65,000	78,286
Employee Benefits	64,123	60,000	56,733
Total Payroll	<u>301,496</u>	<u>289,000</u>	<u>292,022</u>
Advertising:			
Other	3,600	2,500	592
Subway	21,302	18,000	23,715
Taco Bell	0	0	0
Amortization:			
Subway Franchise Fee	500	500	500
Computer Lease	1,407	1,400	1,418
Computer Supplies	0	0	0
Consulting	0	0	0
Contract Services-USU Building Operations	20,300	20,300	20,300
Depreciation	59,906	58,600	58,485
Food Services Administration	60,793	81,800	47,434
Insurance	0	0	0
Janitorial/Sanitation	4,302	2,000	4,071
Laundry	2,678	2,500	3,615
Licenses/Permits/Fees	836	500	836
Miscellaneous	272	500	1,907
Non-Student Tax	6,930	6,300	7,721
Office Supplies	2,053	2,000	2,117
Over/Short	(10)	0	423
Paper Supplies	33,877	30,000	22,366
Postage/Freight	810	1,000	15
Repairs/Maintenance	11,771	8,000	8,704

**CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
UNIVERSITY DINING SERVICES - USU FOOD COURT
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2010 AND 2009**

	2008-09 ACTUAL	2009-10 BUDGET	2009-10 ACTUAL
Operating Expenses (Continued):			
Royalties:			
Chick-fil-A	19,504	20,000	16,076
Subway	39,533	36,000	43,827
Taco Bell	0	0	0
Smallwares	2,725	2,500	2,372
Telephone/Communications	2,508	2,500	1,899
Travel/Training	3,203	0	678
Uniforms	771	1,000	1,317
University Student Union Rent	51,000	51,000	51,000
	<hr/>	<hr/>	<hr/>
Total Operating Expenses	652,067	637,900	613,410
	<hr/>	<hr/>	<hr/>
SURPLUS/(DEFICIT) TO RESERVE FOR COMMERCIAL OPERATIONS	(31,423)	(61,500)	35,778
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
UNIVERSITY DINING SERVICES - UNION SNACK BAR
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2010 AND 2009

	<u>2008-09</u> <u>ACTUAL</u>	<u>2009-10</u> <u>BUDGET</u>	<u>2009-10</u> <u>ACTUAL</u>
Sales:			
General	271,816	260,000	251,712
Bakery	4,254	6,000	0
Bulldog Baskets	0	0	0
Ice Cream	1,777	3,000	0
Juice It Up Commission	16,481	23,000	10,731
Total Sales	<u>294,328</u>	<u>292,000</u>	<u>262,443</u>
Less: Cost of Food Purchased	<u>129,621</u>	<u>124,032</u>	<u>119,718</u>
 Gross Profit on Sales	 164,707	 167,968	 142,725
 Operating Expenses:			
Payroll:			
Hourly	605	1,000	2,829
Monthly	1,942	0	5,826
Part-Time	30,032	30,000	29,388
Student	35,149	34,000	35,835
Employee Benefits	7,164	6,300	10,563
Total Payroll	<u>74,892</u>	<u>71,300</u>	<u>84,441</u>
Advertising/Printing	111	100	22
Bulldog Basket Fee	0	0	0
Contract Services-USU Building Operations	8,800	8,800	8,800
Depreciation	5,710	4,500	4,213
Discounts Earned/Lost	(83)	0	0
Food Services Administration	23,382	16,400	9,487
Insurance	0	0	0
Janitorial/Sanitation	786	1,000	779
Laundry	0	0	0
Licenses/Permits/Fees	544	600	544
Minor Equipment	0	0	0
Miscellaneous	31	100	(12)
Non-Student Tax	2,089	1,800	2,048
Office Supplies	209	300	144
Over/Short	(130)	0	104
Paper Supplies	13,278	12,500	10,793
Postage/Freight	0	0	0
Repairs/Maintenance	1,093	2,000	923
Smallwares	1,795	1,000	606
Telephone/Communications	395	500	355
University Student Union Rent	<u>21,800</u>	<u>21,800</u>	<u>21,800</u>
 Total Operating Expenses	 <u>154,702</u>	 <u>142,700</u>	 <u>145,047</u>
 SURPLUS/(DEFICIT) TO RESERVE FOR COMMERCIAL OPERATIONS	 <u>10,005</u>	 <u>25,268</u>	 <u>(2,322)</u>

**CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
UNIVERSITY DINING SERVICES - WAREHOUSE
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2010 AND 2009**

	<u>2008-09</u> <u>ACTUAL</u>	<u>2009-10</u> <u>BUDGET</u>	<u>2009-10</u> <u>ACTUAL</u>
INCOME:			
Juice It Up	0	0	0
Total Income	<u>0</u>	<u>0</u>	<u>0</u>
EXPENSES:			
Payroll			
Hourly	0	0	0
Monthly	0	0	0
Part-Time	54	0	0
Student	0	0	0
Employee Benefits	1,341	0	1,334
Total Payroll	<u>1,395</u>	<u>0</u>	<u>1,334</u>
Damaged Merchandise	0	0	0
Equipment Rental	0	0	0
Exterminator			
Insurance	0	0	0
Inventory Variance	(2,128)	0	(9,626)
Janitorial/Sanitation	974	0	916
Laundry	0	0	0
Minor Equipment	0	0	0
Miscellaneous	0	0	392
Office Supplies	0	0	14
Postage/Freight	0	0	0
Repairs/Maintenance	6,312	0	3,528
Telephone/Communications	0	0	0
Travel/Training	0	0	0
Vehicle Expense	0	0	247
	<u>0</u>	<u>0</u>	<u>247</u>
Total Expenses	<u>6,553</u>	<u>0</u>	<u>(3,197)</u>
Warehouse Allocated to Units	<u>6,553</u>	<u>0</u>	<u>(3,197)</u>
ALLOCATIONS:			
Association Accounting	0	0	0
Residence Dining Facility	6,553	0	(3,197)
	<u>6,553</u>	<u>0</u>	<u>(3,197)</u>
Total Warehouse Allocated	<u>6,553</u>	<u>0</u>	<u>(3,197)</u>

**CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
UNIVERSITY STUDENT UNION
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2010 AND 2009**

	2008-09 ACTUAL	2009-10 BUDGET	2009-10 ACTUAL
INCOME:			
Building Operations - Custodial	45,105	40,000	43,715
General	2,131,828	2,178,800	2,080,839
Information Center/Reservations	13,875	14,000	13,690
Post Office	10,726	26,000	28,401
Union Productions	10,954	6,400	19,413
Recreation	341,685	346,800	292,425
Satellite Student Union	105,917	101,000	91,217
	<hr/>	<hr/>	<hr/>
Total Income	2,660,090	2,713,000	2,569,700
DISBURSEMENTS:			
Building Operations	591,592	669,400	569,445
General	1,083,660	1,248,300	1,048,696
Graphics	2,526	0	4,531
Information Center/Reservations	105,350	123,550	103,108
Post Office	41,602	24,310	17,727
Union Productions	180,469	209,625	174,423
Recreation	183,935	188,600	182,197
Satellite Student Union	90,429	102,200	93,918
	<hr/>	<hr/>	<hr/>
Total Disbursements	2,279,563	2,565,985	2,194,045
SURPLUS TO RESERVE FOR UNIVERSITY STUDENT UNION			
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	380,527	147,015	375,655

**CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
UNIVERSITY STUDENT UNION - BUILDING OPERATIONS - CUSTODIAL/MAINTENANCE
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2010 AND 2009**

	2008-09 ACTUAL	2009-10 BUDGET	2009-10 ACTUAL
INCOME:			
USU Custodial Services	45,105	40,000	43,715
DISBURSEMENTS:			
Payroll:			
Hourly	82,186	90,800	83,606
Monthly	169,583	192,000	168,022
Student	109,110	123,000	86,471
Employee Benefits	141,316	141,700	138,327
Total Payroll	<u>502,195</u>	<u>547,500</u>	<u>476,426</u>
Computer Lease	946	900	927
Custodial Supplies	37,261	48,000	34,379
Employee Procurement	90	500	40
Miscellaneous	0	0	0
Repairs/Maintenance	27,689	37,500	28,867
Service Contracts	23,411	35,000	28,806
Travel/Training	0	0	0
Utilities	0	0	0
Total Disbursements	<u>591,592</u>	<u>669,400</u>	<u>569,445</u>
NET DEFICIT	<u>(546,487)</u>	<u>(629,400)</u>	<u>(525,730)</u>

**CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
UNIVERSITY STUDENT UNION - GENERAL
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2010 AND 2009**

	2008-09 ACTUAL	2009-10 BUDGET	2009-10 ACTUAL
INCOME:			
Agency Accounts	0	0	0
Commercial Leased Space - Food Service	75,000	75,000	75,000
Commercial Leased Space - Pavilion	48,800	40,200	42,975
Donation-Associated Students	12,378	7,800	0
Graphics Arts Services	3,100	3,300	1,512
Interest Income	23,141	20,000	12,088
Local Reserve Transfer	0	76,000	0
Miscellaneous	50	0	748
Space Rental - USU Rooms	21,826	24,000	14,926
Support Services - ATM	19,521	7,800	6,079
Support Services - Copy Machine	3,012	3,000	2,511
USU Fees Returned to Operations	1,925,000	1,925,000	1,925,000
Total Income	2,131,828	2,182,100	2,080,839
DISBURSEMENTS:			
Payroll:			
Hourly	3,548	0	11,080
Monthly	155,966	201,500	170,397
Student-Graphics	4,354	12,000	292
Employee Benefits	70,753	91,300	93,900
Actual Retired Employee Benefits	61,315	49,900	59,732
Accrued Retired Employee Benefits	(44,620)	0	(50,780)
Total Payroll	251,316	354,700	284,621
Advertising/Printing	1,724	5,000	4,583
Art Fund	1,004	1,200	0
Alumni Development - ASI	0	0	0
Audit Fees	0	0	0
Capital Equipment	16,012	0	0
Capital Equipment - USU Computer Lab	7,378	0	22,113
Chancellor's Office Centrally Paid Costs	485	1,200	1,221
Computer Lease	3,927	13,000	5,234
Computer Supplies	563	0	0
Contingency Fund/Contingency Reserve	686	0	270
Copy Paper/Supplies	396	0	0
Co-Sponsorships	20,762	35,000	13,321
Depreciation	0	28,800	12,848
Dues/Memberships/Subscriptions	6,789	6,000	6,283
Employee Recruitment	80	500	125
40th Anniversary Celebration	16,094	0	0
Insurance	19,398	19,400	19,720

**CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
UNIVERSITY STUDENT UNION - GENERAL
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2010 AND 2009**

	2008-09 ACTUAL	2009-10 BUDGET	2009-10 ACTUAL
Operating Expenses (Continued):			
Leadership - ASI	0	0	0
Management Services Agreement Fee	267,190	300,000	214,462
Miscellaneous	15	1,500	204
Office Supplies	2,608	2,000	1,416
Postage	608	500	811
Printing	0	500	831
Professional Development	0	0	1,559
Renovations	0	0	0
Repairs/Maintenance	8,343	0	383
Save Mart Center Student Seat Licenses	300,000	300,000	300,000
Security Services	37,438	40,000	38,469
Service Contracts	5,226	6,000	5,320
Telephone/Communications	8,712	12,000	5,671
Travel/Training	445	0	2,450
Uncollectible Debt	6	0	80
Uniforms	868	1,000	1,114
Utilities	105,587	120,000	105,587
	<hr/>	<hr/>	<hr/>
Total Disbursements	1,083,660	1,248,300	1,048,696
	<hr/>	<hr/>	<hr/>
NET SURPLUS	1,048,168	933,800	1,032,143
	<hr/>	<hr/>	<hr/>

**CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
UNIVERSITY STUDENT UNION - INFORMATION CENTER/RESERVATIONS
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2010 AND 2009**

	<u>2008-09</u> <u>ACTUAL</u>	<u>2009-10</u> <u>BUDGET</u>	<u>2009-10</u> <u>ACTUAL</u>
INCOME:			
Support Services			
Fax Machine	141	200	75
Information Center Commissions	10,994	8,000	10,235
Satellite Box Office	2,740	2,500	3,380
	<hr/>		
Total Income	13,875	10,700	13,690
 DISBURSEMENTS:			
Payroll:			
Monthly	37,904	38,500	37,425
Hourly	0	0	86
Student	36,636	46,000	34,143
Employee Benefits	25,988	33,000	25,125
Total Payroll	100,528	117,500	96,780
Advertising/Printing	534	400	1,580
Computer Lease	1,499	4,000	1,774
Dues/Memberships/Subscriptions	0	0	0
Miscellaneous	98	100	60
Office Supplies	1,990	1,500	2,147
Over/Short	(15)	50	(57)
Service Contracts	574	0	527
Travel/Training	0	0	0
Uncollectible Debt	142	0	297
	<hr/>		
Total Disbursements	105,350	123,550	103,108
	<hr/>		
NET DEFICIT	<u>(91,475)</u>	<u>(112,850)</u>	<u>(89,418)</u>

**CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
UNIVERSITY STUDENT UNION - POST OFFICE
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2010 AND 2009**

INCOME:	2008-09 ACTUAL	2009-10 BUDGET	2009-10 ACTUAL
US Post Office Commissions	6,421	4,000	5,603
Miscellaneous	0	0	0
Other Commissions (Key Control)	415	20,000	20,000
Packing Supplies	3,858	2,000	2,786
Sales (Non-Taxable)	27	0	11
Sales - Soda, Candy (Taxable)	5	0	0
Total Income	10,726	26,000	28,401
DISBURSEMENTS:			
Payroll:			
Monthly	12,549	0	0
Student	12,696	17,000	13,737
Employee Benefits	12,130	3,060	982
Total Payroll	37,375	20,060	14,719
Advertising/Printing	16	0	1
Beverages for Resale	0	0	0
Office Supplies	1,382	1,300	1,043
Other	0	200	0
Over/Short	113	25	20
Packaging Supplies	1,901	2,000	1,295
Postal Bond	100	100	100
Service Contracts	715	625	549
Total Disbursements	41,602	24,310	17,727
NET SURPLUS	(30,876)	1,690	10,674

**CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
UNIVERSITY STUDENT UNION - UNION PRODUCTIONS
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2010 AND 2009**

	<u>2008-09 ACTUAL</u>	<u>2009-10 BUDGET</u>	<u>2009-10 ACTUAL</u>
INCOME:			
Program Activities			
B.A.G. of Laughs	562	200	445
Big Screen	485	100	883
Celebrations	1,905	500	0
Concerts/The Music Scene	700	500	0
Leadership	0	0	3,275
Fresno State Welcome	0	0	3,600
Homecoming	0	0	693
Performing Arts/Center Stage	1,497	2,000	3,249
Recreation	4,655	3,000	4,633
Special Events	1,150	100	2,635
Today's Issues	0	0	0
	<hr/>	<hr/>	<hr/>
Total Income	10,954	6,400	19,413
DISBURSEMENTS:			
Payroll:			
Monthly	68,191	68,600	59,422
Employee Benefits	28,672	29,400	24,251
Total Payroll	<hr/>	<hr/>	<hr/>
Advertising/Printing	2,087	3,000	1,669
Celebrations/Festivals	4,510	5,000	1,333
Comedy/B.A.G. of Laughs	3,387	4,000	3,415
Computer Lease	2,232	0	2,102
Concerts/The Music Scene	21,147	24,000	16,083
Dues/Memberships/Subscriptions	925	925	944
Films/Videos/Big Screen	8,229	11,000	9,550
Fresno State Welcome	0	0	6,554
Homecoming/Spirit	3,826	5,000	4,796
Leadership	0	7,000	5,350
Marketing/Promotions	0	1,000	1,547
Office Supplies	1,663	1,000	649
Performing Arts/Center Stage	19,018	19,000	18,746
Recreation/Leisure	7,038	9,000	7,232
Repairs & Maintenance	0	0	563
Special Events	3,428	5,000	2,665
Today's Issues/The Point	1,945	3,000	325
Travel/Training	4,171	13,700	7,227
	<hr/>	<hr/>	<hr/>
Total Disbursements	180,469	209,625	174,423
NET DEFICIT	<hr/> <u>(169,515)</u>	<hr/> <u>(203,225)</u>	<hr/> <u>(155,010)</u>

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
UNIVERSITY STUDENT UNION - RECREATION CENTER
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2010 AND 2009

	2008-09 ACTUAL	2009-10 BUDGET	2009-10 ACTUAL
INCOME:			
Recreation and Leisure Activities:			
Billiards	62,465	73,000	47,035
Bowling	200,977	200,000	182,339
Coin-Op Games	4,698	6,000	4,315
Locker Rentals	837	800	681
Pinball/Video	20,757	23,000	11,688
Promotional Events	17,585	13,000	11,535
Shoe Rentals	29,842	25,000	29,652
Xbox	4,524	6,000	5,181
	<hr/>		
Total Income	341,685	346,800	292,425
 EXPENSES:			
Payroll:			
Hourly	13,456	16,000	7,948
Monthly	48,578	48,600	48,578
Part-Time	1,572	0	0
Student	47,437	47,200	51,376
Employee Benefits	25,550	29,400	24,946
Total Payroll	136,593	141,200	132,848
Advertising/Printing	1,409	3,000	1,813
Billiard Supplies	221	800	708
Bowling Supplies	3,935	6,000	6,057
Capital Equipment	0	0	0
Coin-Op/Video Game Supplies	3,060	5,000	2,217
Computer Lease	1,270	1,000	1,415
Credit Card Fees	3,311	3,000	3,579
Dues/Memberships/Subscriptions	0	300	540
Intercollegiate Team Bowling Sponsorship	0	0	0
Miscellaneous	0	100	192
Office Supplies	912	0	771
Over/Short	(9)	0	471
Recreation Events (ACUI)	0	2,000	0
Repairs/Maintenance	21,629	15,000	14,716
Service Contracts	8,872	8,200	14,986
Special Events-Parties/Groups	2,732	3,000	1,806
Travel/Training	0	0	0
Uncollectible Debt	0	0	77
	<hr/>		
Total Disbursements	183,935	188,600	182,197
	<hr/>		
NET SURPLUS	157,750	158,200	110,228
	<hr/>		

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
UNIVERSITY STUDENT UNION - GRAPHICS
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2010 AND 2009

	2008-09 ACTUAL	2009-10 BUDGET	2009-10 ACTUAL
EXPENSES:			
Payroll:			
Hourly	0	0	0
Monthly	0	0	0
Part-Time	0	0	0
Student	2,200	0	1,886
Employee Benefits	178	0	167
Total Payroll	2,378	0	2,053
Office Supplies	148	0	2,478
	2,526	0	4,531
	2,526	0	4,531
NET DEFICIT	(2,526)	0	(4,531)

**CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
UNIVERSITY STUDENT UNION - SATELLITE STUDENT UNION
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2010 AND 2009**

	2008-09 ACTUAL	2009-10 BUDGET	2009-10 ACTUAL
INCOME:			
Equipment Rental	19,410	18,000	20,445
Security	1,795	0	0
Space Rental	65,645	65,000	52,222
Technicians	19,067	18,000	18,550
	<hr/>		
Total Income	105,917	101,000	91,217
DISBURSEMENTS:			
Payroll:			
Monthly	53,282	55,000	50,768
Student	8,273	11,000	12,529
Employee Benefits	19,474	21,000	21,277
Total Payroll	81,029	87,000	84,574
Capital Equipment	0	0	
Computer Lease	1,082	1,200	641
Conferences/Seminars/Education	0	0	0
Miscellaneous	0	0	90
Repairs/Maintenance	6,623	14,000	8,553
Bad Debt	0	0	60
Security Services	1,695	0	0
	<hr/>		
Total Disbursements	90,429	102,200	93,918
	<hr/>		
NET DEFICIT	15,488	(1,200)	(2,701)