

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

**2008-09
Annual Report
Supplemental Information
(Unaudited)**

Approved by the Audit Committee
September 30, 2009

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

2008 - 09

| | <u>Page Number</u> |
|--|------------------------|
| Statement of Activities | 1 - 2 |
| Schedule of Student Fee Operations | 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 Dining Services - Summary | 19 - 20 |
| University Dining Services - Administration | 21 |
| University Dining Services - The Bucket Grill & Pub | 22 |
| University Dining Services - Catering | 23 |
| University Dining Services - Commissions | 24 |
| University Dining Services - Courtyard Express | 25 |
| University Dining Services - Donations | 26 |
| University Dining Services - Library Café-Starbucks | 27 |
| University Dining Services - Satellite Union Snack Bar | 28 |
| University Dining Services - University Center (Taco Bell) | 29 |
| University Dining Services - University Dining Hall | 30 - 31 |
| University Dining Services - University Restaurant | 32 |
| University Dining Services - USU Food Court | 33 - 34 |
| University Dining Services - Union Snack Bar | 35 |
| University Dining Services - Warehouse | 36 |
| University Student Union Summary | 37 |
| University Student Union - Building Operations - Custodial/Maintenance | 38 |
| University Student Union - General | 39 - 40 |
| University Student Union - Information Center/Reservations | 41 |
| University Student Union - Post Office | 42 |
| University Student Union - USU Productions | 43 |
| University Student Union - Recreation Center | 44 |
| University Student Union - Satellite Student Union | 45 |

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
 THE CALIFORNIA STATE UNIVERSITY AUXILIARY ORGANIZATION
 STATEMENTS OF ACTIVITIES
 FOR THE YEAR ENDED JUNE 30, 2009 WITH COMPARATIVE TOTALS FOR 2008

| | 2008 TOTAL | 2009 TOTAL | RESTRICTED FUND | | | | COMMERCIAL OPERATIONS | | | STUDENT REC CENTER | UNIVERSITY COURTYARD | UNIVERSITY STUDENT UNION |
|-----------------------------------|-------------------|-------------------|---------------------|-------------------|------------------|------------------|-----------------------|------------------|------------------|--------------------------|-------------------------|--------------------------------|
| | | | SAVE MART CENTER | BOOKSTORE | FOOD SERVICES | ADMIN | BOOKSTORE | FOOD SERVICES | ADMIN | | | |
| Revenue: | | | | | | | | | | | | |
| Gross Sales | 30,799,401 | 30,964,541 | 734,667 | 11,815,058 | 6,822,274 | 1,872,176 | 1,386,607 | 5,728,759 | 2,605,000 | | | |
| Contributions | 2,201,958 | 1,790,622 | 1,778,244 | 0 | 0 | 0 | 0 | 0 | 12,378 | | | |
| Other Income | 4,784,500 | 4,397,876 | 3,738,781 | 247,950 | 140,503 | 129,357 | 13,641 | 84,932 | 42,712 | | | |
| Total Revenues | 37,785,859 | 37,153,039 | 6,251,692 | 12,063,008 | 6,962,777 | 2,001,533 | 1,400,248 | 5,813,691 | 2,660,090 | | | |
| Expenses and Losses: | | | | | | | | | | | | |
| Cost of Goods Sold | 10,973,530 | 10,715,859 | | 8,308,570 | 2,407,289 | | | | 867,521 | | | |
| Salaries/Wages | 6,074,174 | 5,935,845 | | 1,187,179 | 1,552,818 | | | 754,705 | 340,756 | | | |
| Employee Benefits | 2,553,803 | 2,016,196 | | 378,864 | 501,816 | | | 210,076 | | | | |
| Administration-Food Services | 557,719 | 467,640 | | | 467,640 | | | | | | | |
| Advances to SMG | 772,551 | 1,400,601 | 1,400,601 | | | | | | | | | |
| Advertising/Printing | 87,171 | 72,486 | | 3,184 | 30,680 | | | 26,383 | | | | |
| Athletic Corporation Entitlements | 340,263 | 285,882 | 285,882 | | | | | | | | | |
| Audit/Legal Fees | 101,619 | 100,304 | 39,774 | | | | | 59,526 | 1,004 | | | |
| Bad Debt Expense | 22,879 | 84,641 | | 9,131 | 31,164 | | | 41,638 | 148 | | | |
| Bank Charges | 2,380 | 12,456 | | | | | | 72,370 | | | | |
| Bond Expenses | 363,588 | 348,464 | 276,094 | | | | | | | | | |
| Capital Lease Expense | 3,384,169 | 3,384,168 | 3,384,168 | | | | | | | | | |
| Chancellor's Office Fee | 29,387 | 11,841 | 8,206 | | | | | | | | | |
| Computer Supplies/Expense | 31,262 | 47,386 | | 12,812 | | | | 2,084 | 485 | | | |
| Consulting | 22,880 | 6,232 | | | | | | 10,674 | | | | |
| Contract Services | 827,966 | 877,038 | | | | | | 3,195 | | | | |
| Credit Card Fees | 219,075 | 255,267 | 2,434 | 149,169 | 50,281 | | | 701,529 | 3,311 | | | |
| Depreciation/Amortization | 3,920,967 | 4,148,336 | 3,093,905 | 55,173 | 239,612 | 100,214 | | 659,432 | | | | |
| Dues/Memberships/Subscriptions | 18,857 | 22,004 | | 5,332 | 1,261 | 4,944 | | 1,177 | 7,714 | | | |
| Employee Meals | 16,949 | 0 | | | | | | | | | | |
| Employee Recruitment | 3,829 | 4,448 | | | 650 | 3,408 | | 25 | 170 | | | |
| Equipment Purchased | 98,338 | 38,979 | | | | | | 15,589 | 23,390 | | | |
| Housing Incentives | 20,100 | 18,500 | | | | | | 18,500 | | | | |
| Insurance | 477,366 | 479,184 | 234,872 | 49,919 | | 14,700 | | 144,834 | 19,398 | | | |
| Interest Expense | 4,497,412 | 4,425,890 | 4,008,875 | | | | | 409,788 | | | | |
| Janitorial/Sanitation | 107,644 | 111,572 | | | 7,227 | | | 28,491 | | | | |
| Laundry | 74,394 | 58,824 | | | 66,622 | | | 16,394 | | | | |
| Licenses/Permits/Fees | 233,865 | 216,427 | | 27,302 | 15,111 | 68,454 | | 105,560 | | | | |
| Management Services Agreement Fee | 967,556 | 817,460 | | 267,190 | | | | 267,190 | | | | |
| Matching Gift Reimbursement | (109,277) | 0 | | | | | | | | | | |
| Miscellaneous | 148,394 | 114,401 | (8,583) | 51,078 | 13,365 | 9,517 | | 44,768 | 2,464 | | | |
| Non-Student Tax | 12,220 | 11,560 | | | 11,560 | | | | | | | |

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
 THE CALIFORNIA STATE UNIVERSITY AUXILIARY ORGANIZATION
 STATEMENTS OF ACTIVITIES
 FOR THE YEAR ENDED JUNE 30, 2009 WITH COMPARATIVE TOTALS FOR 2008

| | RESTRICTED FUND | | COMMERCIAL OPERATIONS | | | | STUDENT REC CENTER | UNIVERSITY COURTYARD | UNIVERSITY STUDENT UNION |
|--|--------------------|--------------------|-----------------------|-------------------|------------------|------------------|--------------------|----------------------|--------------------------|
| | 2008 TOTAL | 2009 TOTAL | SAVE MART CENTER | BOOKSTORE | FOOD SERVICES | ADMIN | | | |
| Obsolete Merchandise | 22,132 | 51,387 | | 51,387 | | | | | |
| Office Supplies | 106,313 | 115,171 | | 41,917 | 8,699 | 23,454 | 2,774 | 28,665 | |
| Paper Supplies | 237,387 | 240,147 | | | 179,949 | | | 60,198 | |
| Postage/Freight | 37,834 | 46,137 | | 16,918 | 1,061 | 14,324 | | 13,834 | |
| Rent/Rental | 378,878 | 343,118 | 10,000 | 47,356 | 92,457 | 38,964 | | 144,331 | |
| Repairs/Maintenance | 687,670 | 513,412 | | 48,087 | 151,636 | 7,542 | 18,539 | 10,010 | |
| Resident Advisor Meals | 117,036 | 139,026 | | | 81,394 | | | 149,460 | |
| Royalties | 71,922 | 86,880 | | | 86,880 | | | 57,632 | |
| Save Mart Seal Licenses | 300,000 | 300,000 | | | | | | 300,000 | |
| Security Services | 64,167 | 57,537 | | | | 18,404 | | 39,133 | |
| Smallwares | 124,012 | 78,117 | | | 66,353 | | 11,764 | | |
| Student Programs | 84,776 | 92,248 | | | | | 894 | 91,354 | |
| Telephone/Communications | 168,099 | 63,694 | | 6,578 | 12,834 | 10,063 | 5,416 | 8,712 | |
| Travel/Training | 114,948 | 69,497 | | 5,125 | 5,137 | 17,724 | 10,858 | 26,037 | |
| University Donations | 268,419 | 172,937 | | 2,272 | 108,147 | 62,518 | | 4,616 | |
| USU Co-Sponsorships | 22,209 | 20,762 | | | | | | 20,762 | |
| Utilities | 1,270,953 | 1,243,901 | | 26,654 | 187,892 | 21,289 | 346,414 | 106,533 | |
| Warehouse Expense | 54,549 | 6,553 | | | 6,553 | | | | |
| Wilkinson Group Fee | 180,000 | 180,000 | | | | | | | |
| Total Expenses and Losses | 41,164,334 | 40,310,415 | 12,916,228 | 10,751,197 | 6,497,755 | 2,001,533 | 1,241,891 | 4,622,248 | 2,279,563 |
| Net Income (Loss) from Operations | (3,378,475) | (3,157,376) | (6,664,536) | 1,311,811 | 465,022 | 0 | 158,357 | 1,191,443 | 380,527 |
| Allocation of Income: | | | | | | | | | |
| Auxiliary Activities Fund: | | | | | | | | | |
| Other | 1,487,777 | 2,968,276 | | 1,311,811 | 465,022 | 0 | 158,357 | 1,191,443 | |
| Student Recreation Center | (48,576) | 158,357 | | | | | | | |
| University Student Union | 189,166 | 380,527 | | | | | | | 380,527 |
| Restricted Fund-Save Mart Center | (5,006,842) | (6,664,536) | (6,664,536) | | | | | | |
| Total Amount Allocated | (3,378,475) | (3,157,376) | (6,664,536) | 1,311,811 | 465,022 | 0 | 158,357 | 1,191,443 | 380,527 |

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
SCHEDULE OF STUDENT FEE OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2009 AND 2008

| | 2008 ACTUAL | 2009 ACTUAL |
|--|----------------|----------------|
| REVENUES: | | |
| Amount Received from Chancellor's Office | 2,650,000 | 2,913,010 |
| Revenues from Operations | 1,214,809 | 1,147,328 |
| Total Revenues | 3,864,809 | 4,060,338 |
| EXPENDITURES: | | |
| Payroll | 1,363,809 | 1,381,526 |
| Employee Benefits | 515,191 | 530,273 |
| Operating Expenses: | | |
| Advertising/Printing | 13,714 | 12,239 |
| Audit/Legal Fees | 0 | 1,004 |
| Bad Debts | 132 | 0 |
| Chancellor's Office Centrally Paid Costs | 3,274 | 2,569 |
| Computer Supplies/Expense | 20,397 | 9,735 |
| Contract Services | 0 | 66,409 |
| Credit Card Fees | 3,614 | 4,749 |
| Dues/Meetings/Subscriptions | 8,391 | 9,290 |
| Employee Recruitment | 2,122 | 365 |
| Equipment Purchased | 91,069 | 29,245 |
| Insurance | 32,802 | 34,859 |
| Janitorial | 0 | 16,459 |
| Laundry | 168 | 377 |
| Management Services Agreement Fee | 353,852 | 283,080 |
| Miscellaneous | 11,295 | 19,993 |
| Office Supplies | 38,628 | 14,337 |
| Rent/Rental | 11,349 | 10,010 |
| Repairs/Maintenance | 228,448 | 160,243 |
| Save Mart Seat Licenses | 300,000 | 300,000 |
| Security Services | 44,485 | 39,133 |
| Student Programs | 84,322 | 92,248 |
| Telephone/Communications | 16,192 | 14,128 |
| Travel/Training | 38,845 | 15,474 |
| USU Co-Sponsorships | 22,209 | 20,762 |
| Utilities | 519,911 | 452,947 |
| Total Expenditures | 3,724,219 | 3,521,454 |
| Operating Surplus | 140,590 | 538,884 |

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
 SCHEDULE OF INVESTMENTS
 AS OF JUNE 30, 2009

| INVESTMENTS | COST | MARKET VALUE AT 6/30/09 | DATE OF PURCHASE | MATURITY DATE | STATED RATE OF RETURN |
|--|---------------------|----------------------------|---------------------|------------------|--------------------------|
| <u>Money Markets:</u> | | | | | |
| 2.1141 Citibank-Money Market | \$10,608,249 | \$10,608,249 | | | 2.000 |
| 2.1142 Citibank-Ovalions | \$28,801 | \$28,801 | | | 2.000 |
| 2.1143 Local Agency Investment Fund | \$8,223,702 | \$8,223,702 | | | 1.510 |
| Total Money Market Investments | \$18,860,752 | \$18,860,752 | | | |
| <u>Common Fund:</u> | | | | | |
| 2.1505 Common Fund Multi-Strategy Equity Fund | \$150,000 | \$1,094,899 | 10/31/86 | | |
| Common Fund Multi-Strategy Equity Fund | \$350,500 | | 11/28/08 | | |
| Total Common Fund | \$500,500 | \$1,094,899 | | | |
| <u>Mutual Funds:</u> | | | | | |
| 2.1502 Merrill Lynch MeLife Fund | \$266,842 | \$266,733 | VARIOUS | | 3.470 |
| 2.1501 Smith Barney Managed Government Fund | \$331,493 | \$279,439 | VARIOUS | | 3.985 |
| Total Mutual Funds | \$598,335 | \$546,172 | | | |
| Total Long Term Investments | \$1,098,835 | \$1,641,071 | | | |
| <u>Funds For Which Use Is Restricted/Guaranteed Investment Contracts (US Bank-Housing):</u> | | | | | |
| 2.1165 Interest Account | 181,426 | 164,403 | | | 4.490 |
| 2.1163 Principal Account | 130,288 | 144,369 | | | 4.490 |
| 2.1164 Reserve Account | 788,085 | 919,331 | | | 5.150 |
| Total Investment Funds For Which Use Is Restricted (Housing) | 1,099,799 | 1,228,103 | | | |
| <u>Funds for Which Use is Restricted/Guaranteed Investment Contracts (US Bank-Save Mart Center):</u> | | | | | |
| 2.1179/1189 Escrow Accounts | 77,611,017 | 71,615,944 | | | 4.350 |
| Total Investments | 98,670,403 | 93,345,870 | | | |

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
ADMINISTRATION
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2009 AND 2008

| | 2007-08 ACTUAL | 2008-09 BUDGET | 2008-09 ACTUAL |
|--|-------------------|-------------------|-------------------|
| INCOME: | | | |
| Management Services Agreement Fees: | | | |
| Agricultural Foundation | 113,000 | 114,400 | 114,400 |
| Associated Students | 46,000 | 46,700 | 46,700 |
| Bookstore | 306,852 | 300,000 | 267,190 |
| Food Services | 306,851 | 300,000 | 267,190 |
| Foundation | 543,000 | 543,000 | 543,000 |
| Fresno State Programs for Children, Inc. | 74,000 | 74,000 | 74,000 |
| Kenneth L. Maddy Institute | 7,400 | 7,800 | 7,800 |
| Student Recreation Center | 47,000 | 48,700 | 15,890 |
| University Courtyard | 306,852 | 300,000 | 267,190 |
| University Student Union | 306,852 | 300,000 | 267,190 |
| AOCOMP Refund | 40,278 | 0 | 73,556 |
| Investment Income | 403,999 | 300,000 | 247,960 |
| Miscellaneous Income | 17,601 | 0 | 117,128 |
| M.I.S. Income | 17,640 | 0 | 1,625 |
| CSU, Fresno Foundation Reimbursement | 0 | 0 | 0 |
| Salary Reimbursement | 0 | 0 | 12,480 |
| Staff Attorney Reimbursement | 6,160 | 0 | 19,974 |
| Unrealized Gains/Loss on Investments | (225,746) | 95,000 | (341,740) |
| Total Income | <u>2,317,739</u> | <u>2,429,600</u> | <u>2,001,533</u> |
| EXPENSES: | | | |
| Administration: | | | |
| Payroll: | | | |
| Salaries (Including Reimbursed) | 775,840 | 795,900 | 723,347 |
| Students/Part Time | 6,563 | 0 | 3,162 |
| Temporary | 31,062 | 0 | 1,925 |
| Employee Benefits | 318,742 | 340,200 | 318,519 |
| Actual Retired Employee Benefits | 24,532 | 37,500 | 50,146 |
| Accrued Retired Employee Benefits | (30,581) | 49,500 | (115,831) |
| Total Payroll | <u>1,126,157</u> | <u>1,223,100</u> | <u>981,268</u> |
| Audit Fees: | | | |
| Certified Public Accountants | 30,001 | 30,000 | 36,332 |
| Chancellor's Office | 19,111 | 20,000 | 0 |
| University Internal Auditor | 0 | 7,500 | 0 |
| Bad Debt Expense | | 0 | 2,560 |
| Bank Charges | 2,380 | 100 | 12,456 |
| Building Association Fees | 6,411 | 5,000 | 5,649 |
| Computer Lease | 11,086 | 8,800 | 7,794 |
| Consulting - Web Clean Up | 797 | 3,000 | 0 |
| Copier Lease | 10,727 | 10,800 | 11,118 |
| Custodial/Building Maintenance | 11,935 | 14,000 | 11,024 |
| Depreciation: | | | 0 |
| Buildings | 81,271 | 81,300 | 87,085 |
| Equipment | 2,354 | 8,600 | 2,331 |
| Dues/Memberships/Subscriptions | 3,816 | 4,500 | 4,541 |
| Employee Recruitment | 0 | 1,000 | 2,425 |
| Equipment Maintenance/Repair | 8,185 | 5,000 | 6,693 |

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
ADMINISTRATION
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2009 AND 2008

| | 2007-08 ACTUAL | 2008-09 BUDGET | 2008-09 ACTUAL |
|--|-------------------|-------------------|-------------------|
| Administration (Continued): | | | |
| Insurance | 13,446 | 18,500 | 14,700 |
| Investment Fees | 6,374 | 6,000 | 4,568 |
| Legal Fees | 243 | 4,000 | 20,421 |
| Licenses/Permits/Fees | 262 | 1,000 | 4,201 |
| Miscellaneous | 5,553 | 7,000 | 2,200 |
| Office Lease - 2763 E. Shaw, Suite 103 | 27,846 | 32,300 | 27,846 |
| Office Supplies | 24,884 | 15,000 | 22,032 |
| Postage | 12,780 | 9,000 | 14,324 |
| Records Retention | 1,514 | 3,000 | 1,804 |
| Safety Services | 0 | 0 | 53 |
| Sales Tax Assessment | 9,241 | 0 | 0 |
| Security - Cash Handling | 19,682 | 21,000 | 18,404 |
| Telephone/Communications | 11,867 | 14,000 | 7,038 |
| Travel/Training | 5,257 | 8,500 | 5,818 |
| Utilities | 16,974 | 19,000 | 18,058 |
| Administration Sub-Total | 1,470,154 | 1,581,000 | 1,332,743 |
| Human Resources/Payroll: | | | |
| Payroll: | | | |
| Monthly | 135,260 | 129,300 | 106,360 |
| Student | 3,705 | 10,000 | 19,096 |
| Employee Benefits | 60,971 | 67,900 | 52,512 |
| Actual Retired Employee Benefits | 26,498 | 27,500 | 23,507 |
| Accrued Retired Employee Benefits | (36,303) | 10,000 | (34,403) |
| Total Payroll | 190,131 | 244,700 | 167,072 |
| Computer Lease | 2,416 | 1,800 | 2,007 |
| Consulting | 425 | 0 | 2,722 |
| Copier Lease | 346 | 0 | 0 |
| Dues/Memberships/Subscriptions | 342 | 1,100 | 303 |
| Employee Assistance Program | 0 | 10,000 | 0 |
| Employee Recruitment | 1,653 | 500 | 983 |
| Legal Fees | 1,921 | 0 | 2,773 |
| Miscellaneous | 1,097 | 1,000 | 1,924 |
| Office Supplies/Postage | 32 | 0 | 705 |
| Professional Development | 1,890 | 1,000 | 910 |
| Repairs/Maintenance | 302 | 0 | 197 |
| Safety Program | 1,002 | 4,000 | 694 |
| Software | 265 | 0 | 0 |
| Telephone/Communications | 2,346 | 2,500 | 1,409 |
| Travel/Training | 6,501 | 1,500 | 3,438 |
| Workers Comp Claims Administration | 550 | 3,300 | 1,356 |
| Human Resources/Payroll Sub-Total | 211,218 | 271,400 | 186,493 |

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
ADMINISTRATION
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2009 AND 2008

| | 2007-08 ACTUAL | 2008-09 BUDGET | 2008-09 ACTUAL |
|---|-----------------------|-----------------------|-----------------------|
| Management Information Systems | | | |
| Payroll: | | | |
| Monthly | 198,298 | 203,600 | 205,727 |
| Employee Benefits | 87,076 | 96,400 | 90,542 |
| Accrued Retired Employee Benefits | 19,356 | 5,500 | 10,175 |
| Total Payroll | <u>304,730</u> | <u>305,500</u> | <u>306,444</u> |
| Computer Hardware/Repair (minor) | 2,578 | 3,000 | 652 |
| Computer Lease | 3,042 | 3,300 | 2,198 |
| Computer Software/Licenses | 1,103 | 2,400 | 1,128 |
| Computer Supplies | 213 | 1,200 | 1,038 |
| Conf, Seminars, Educ | 4,584 | 3,500 | 8,234 |
| Consulting | 15,569 | 15,000 | 315 |
| Depreciation | 41,599 | 82,800 | 10,798 |
| Dues/Memberships/Subscriptions | 171 | 0 | 100 |
| Maintenance Contracts | 27,535 | 29,900 | 28,462 |
| Miscellaneous | 944 | 1,000 | 576 |
| Office Supplies/Postage | 242 | 600 | 717 |
| Professional Development | 2,046 | 7,000 | 0 |
| Software Support Fees | 52,417 | 56,000 | 54,036 |
| Telephone/Communications | 3,101 | 3,400 | 1,616 |
| Travel/Training | 209 | 600 | 234 |
| Utilities | 2,308 | 0 | 3,231 |
| M.I.S. Sub-Total | <u>462,392</u> | <u>515,200</u> | <u>419,779</u> |
| University Donations | | | |
| Smittcamp Honors Scholars Housing Allowance | 125,000 | 0 | 0 |
| Save Mart Center Suite | 50,000 | 62,000 | 50,000 |
| President's Suite-Catering | 6,942 | 0 | 7,518 |
| University Donations | 8,053 | 0 | 5,000 |
| University Donations Sub-Total | <u>189,995</u> | <u>62,000</u> | <u>62,518</u> |
| Total Expenses | <u>2,333,759</u> | <u>2,429,600</u> | <u>2,001,533</u> |
| NET | <u>(16,020)</u> | <u>0</u> | <u>0</u> |

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC
 BOOKSTORE
 STATEMENT OF OPERATIONS
 FOR THE YEARS ENDED JUNE 30, 2009 AND 2008

| | 2007-08 ACTUAL | 2008-09 BUDGET | 2008-09 ACTUAL |
|-----------------------------------|-------------------|-------------------|-------------------|
| Sales: | | | |
| Computer/Electronics: | | | |
| Computers | 1,467,908 | 1,500,000 | 1,252,724 |
| Electronics | 33,014 | 27,500 | 31,470 |
| Software | 65,845 | 55,000 | 80,519 |
| Course Books: | | | |
| General Books | 105,193 | 105,000 | 93,941 |
| New Textbooks | 4,627,069 | 4,800,000 | 4,873,235 |
| Used Textbooks | 3,076,723 | 3,300,000 | 2,787,290 |
| Textbook Rental | 0 | 0 | 76,340 |
| General Merchandise | 912,162 | 915,000 | 910,236 |
| Non-Merchandise | 8,468 | 100 | (11,171) |
| Soft Goods | 797,305 | 800,000 | 866,299 |
| Supplies | 457,529 | 470,000 | 428,502 |
| Vendor Commissions | 200,795 | 135,000 | 247,950 |
| Total Sales | 11,752,010 | 12,107,600 | 11,637,335 |
| Cost of Goods Sold | 8,349,469 | 8,881,600 | 8,246,428 |
| Gross Margin | 3,402,541 | 3,226,000 | 3,390,907 |
| Operating Expenses: | | | |
| Payroll: | | | |
| Hourly | 22,710 | 0 | 22,816 |
| Monthly | 619,693 | 669,500 | 644,813 |
| Part-Time | 64,254 | 75,000 | 69,964 |
| Student | 351,915 | 365,000 | 350,970 |
| Temporary | 2,874 | 0 | 1,797 |
| Employee Benefits | 346,432 | 370,000 | 370,356 |
| Actual Retired Employee Benefits | 141,752 | 147,600 | 174,445 |
| Accrued Retired Employee Benefits | 225,978 | 35,000 | (208,593) |
| Total Payroll | 1,775,608 | 1,662,100 | 1,426,568 |
| Advertising | 7,351 | 13,000 | 3,184 |
| Computer Lease | 13,039 | 11,900 | 11,463 |
| Confections/Cups/Sleeves/Lids | 0 | 0 | 1,469 |
| Consulting | 0 | 0 | 0 |
| Credit Card Fees | 141,411 | 190,000 | 149,169 |
| Depreciation | 64,947 | 80,000 | 52,530 |
| Donations | 3,964 | 3,000 | 2,272 |
| Dues/Memberships/Subscriptions | 5,754 | 7,500 | 5,332 |
| Insurance | 51,315 | 51,700 | 49,919 |
| Licenses/Permits/Fees | 53,627 | 42,000 | 27,302 |
| Management Services Agreement Fee | 306,852 | 300,000 | 267,190 |
| Minor Equipment | 5,447 | 4,000 | 3,453 |
| Miscellaneous | 6,066 | 4,500 | 1,134 |
| Obsolete Merchandise | 22,132 | 0 | 51,387 |
| Office Supplies | 27,053 | 42,000 | 41,917 |

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC
 BOOKSTORE
 STATEMENT OF OPERATIONS
 FOR THE YEARS ENDED JUNE 30, 2009 AND 2008

| | 2007-08 ACTUAL | 2008-09 BUDGET | 2008-09 ACTUAL |
|---|-------------------|-------------------|-------------------|
| Operating Expenses (Continued): | | | |
| Postage/Freight | 8,003 | 10,000 | 16,918 |
| Repairs/Maintenance | 19,974 | 25,000 | 20,541 |
| Maintenance Contracts | 24,389 | 25,000 | 23,808 |
| Telephone/Communications | 12,978 | 15,000 | 8,627 |
| Textbook Rental | 71,644 | 0 | (2,049) |
| Travel/Training | 12,630 | 15,000 | 5,125 |
| Uncollectible Debt | 2,447 | 5,000 | 9,131 |
| Utilities | 26,587 | 38,500 | 26,654 |
| Total Operating Expenses | 2,663,218 | 2,545,200 | 2,203,044 |
| SURPLUS TO RESERVE FOR COMMERCIAL OPERATIONS | 739,323 | 680,800 | 1,187,863 |

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
 BOOKSTORE - KENNEL COPY CENTER
 STATEMENT OF OPERATIONS
 FOR THE YEARS ENDED JUNE 30, 2009 AND 2008

| | 2007-08 ACTUAL | 2008-09 BUDGET | 2008-09 ACTUAL |
|---|-------------------|-------------------|-------------------|
| INCOME: | | | |
| Copy Center Services | 86,018 | 85,000 | 99,791 |
| Photocopying | 50,651 | 60,000 | 47,967 |
| Syllabus | 271,958 | 280,000 | 277,915 |
| | <hr/> | | |
| Total Income: | 408,627 | 425,000 | 425,673 |
| Cost of Goods Sold | 53,821 | 73,000 | 62,142 |
| | <hr/> | | |
| Gross Margin | 354,806 | 352,000 | 363,531 |
| EXPENSES: | | | |
| Payroll: | | | |
| Monthly | 68,884 | 71,000 | 70,754 |
| Part-Time | 341 | 1,000 | 0 |
| Student | 25,165 | 30,000 | 26,065 |
| Employee Benefits | 39,903 | 43,000 | 42,656 |
| Total Payroll | 134,293 | 145,000 | 139,475 |
| Computer Lease | 1,443 | 1,500 | 1,349 |
| Copier Lease | 69,148 | 47,500 | 47,356 |
| Depreciation | 1,578 | 0 | 2,643 |
| Minor Equipment/Fixtures | 627 | 0 | 0 |
| Miscellaneous | 40 | 0 | 0 |
| Office Supplies | 0 | 100 | 0 |
| Repairs/Maintenance | 0 | 700 | 285 |
| Syllabus Expense | 40,830 | 40,000 | 48,475 |
| Total Expenses | 247,960 | 234,800 | 239,583 |
| | <hr/> | | |
| SURPLUS TO RESERVE FOR COMMERCIAL OPERATIONS | 106,846 | 117,200 | 123,948 |
| | <hr/> <hr/> | | |

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
 SAVE MART CENTER
 STATEMENT OF OPERATIONS
 FOR THE YEARS ENDED JUNE 30, 2009 AND 2008

| | 2007-08 ACTUAL | 2008-09 BUDGET | 2008-09 ACTUAL |
|--|--------------------|--------------------|--------------------|
| REVENUES: | | | |
| Advertising | 824,664 | 1,000,000 | 434,667 |
| Campus Pointe - Ground Lease | 0 | 250,000 | 0 |
| Donation Revenue | 2,166,439 | 2,400,000 | 1,778,244 |
| Interest Income | 3,477,613 | 3,500,000 | 3,297,915 |
| Loss on Investments | (59,338) | 0 | (63,614) |
| Net Premium | 462,396 | 450,000 | 439,891 |
| Other Income | 11 | 35,000 | 48,589 |
| Parking | 3,200 | 0 | 2,400 |
| Student Seat Licenses | 300,000 | 300,000 | 300,000 |
| Unrealized Gain on Investments | 0 | 80,000 | 0 |
| Vendor Rebates | 33,001 | 10,000 | 13,600 |
| Total Revenues | 7,207,986 | 8,025,000 | 6,251,692 |
| EXPENSES: | | | |
| Advances to SMG Operating | 772,551 | 950,000 | 1,400,601 |
| Advertising/Printing | 1,014 | 2,000 | 0 |
| A/E Services | 3,524 | 0 | 0 |
| Amortization | 0 | 0 | 140,000 |
| Audit/Legal Fees | 47,074 | 50,000 | 39,774 |
| Bad Debt Expense | 19,325 | 0 | (8,994) |
| Capital Lease Expense - SRB 2005 Bonds | 3,384,169 | 3,384,200 | 3,384,168 |
| Chancellor's Office | 10,458 | 19,700 | 8,206 |
| Corporate Sponsor Entitlements | 59,408 | 5,000 | 5,027 |
| Credit Card Fees | 2,621 | 2,500 | 2,434 |
| Donor Stewardship | 0 | 2,000 | 0 |
| Insurance | 220,756 | 225,000 | 234,872 |
| Interest Expense - 2002 Series Bonds | 4,058,488 | 4,050,000 | 4,008,875 |
| Matching Gift Reimbursement | (109,277) | 0 | 0 |
| Miscellaneous | 5,012 | 2,000 | 411 |
| Parking Lot Rental | 15,435 | 15,400 | 10,000 |
| Repairs/Maintenance | 34,763 | 5,000 | 0 |
| Stock Donation Over/Short | 117 | 500 | 0 |
| Traffic Management | 1,291 | 0 | 0 |
| Web Site | 0 | 1,000 | 0 |
| Wilkinson Group Fee | 180,000 | 180,000 | 180,000 |
| Total Expenses | 8,706,728 | 8,894,300 | 9,405,374 |
| DEFICIT BEFORE ENTITLEMENTS AND NON-CASH EXPENDITURES | (1,498,742) | (869,300) | (3,153,682) |
| Entitlements and Non-Cash Expenditures: | | | |
| Athletic Corporation Entitlements | 280,855 | 300,000 | 280,855 |
| Bond Expenses: | | | |
| Bond Issue - 2002 | 252,395 | 250,000 | 241,403 |
| Bond Issue - 2005 | 35,838 | 35,000 | 34,691 |
| Depreciation: | | | |
| Building | 2,577,103 | 2,543,000 | 2,599,025 |
| Equipment | 361,910 | 375,000 | 354,880 |
| DEFICIT TO RESERVE FOR SAVE MART CENTER | (5,006,842) | (4,372,300) | (6,664,536) |

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
STUDENT RECREATION CENTER
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2009 AND 2008

| | 2007-08 ACTUAL | 2008-09 BUDGET | 2008-09 ACTUAL |
|--|-------------------|-------------------|-------------------|
| INCOME: | | | |
| ATM Commissions | 46 | 0 | 0 |
| Donation-Associated Students-Capital Equipment | 28,250 | 0 | 0 |
| Interest Income | 15,670 | 13,700 | 9,257 |
| Lease Space: | | | |
| Lyles Center | 183,840 | 183,800 | 183,840 |
| Peters Center | 79,560 | 79,600 | 79,560 |
| Locker Rental | 4,225 | 3,300 | 7,015 |
| Memberships | 72,313 | 50,000 | 74,384 |
| Miscellaneous | 6,476 | 3,500 | 4,384 |
| Other Rental Income | 10,866 | 13,000 | 15,763 |
| Personal Training | 9,573 | 10,000 | 6,790 |
| Retail Sales | 6,454 | 5,500 | 23,160 |
| Student Fees Returned to Operations | 900,000 | 988,000 | 988,010 |
| Summer Camp | 0 | 0 | 5,100 |
| Towel Service | 1,680 | 1,200 | 2,985 |
| | <hr/> | <hr/> | <hr/> |
| Total Income | 1,318,953 | 1,351,600 | 1,400,248 |
| DISBURSEMENTS: | | | |
| Payroll: | | | |
| Hourly | 48,807 | 47,400 | 51,075 |
| Monthly | 243,295 | 257,400 | 261,629 |
| Part Time | 92 | 25,000 | 3,851 |
| Student | 228,730 | 208,700 | 197,450 |
| Employee Benefits | 186,981 | 228,500 | 187,178 |
| Accrued Retired Employee Benefits | 1,709 | 3,600 | 2,339 |
| Total Payroll | <hr/> | <hr/> | <hr/> |
| | 709,614 | 770,600 | 703,522 |
| Advertising/Marketing/Promotions | 2,662 | 5,000 | 6,469 |
| Chancellor's Office Centrally Paid Costs | 2,660 | 5,100 | 2,084 |
| Computer Expense: | | | |
| Lease | 4,117 | 3,500 | 5,922 |
| Maintenance Fees | 3,759 | 1,200 | 4,020 |
| Maintenance - Data | 0 | 1,000 | 0 |
| Misc. Supplies/Software | 346 | 500 | (207) |
| Contracted Services: | | | |
| Custodial | 593 | 0 | 0 |
| Landscape | 11,987 | 12,000 | 10,404 |
| Elevator Service | 2,760 | 2,500 | 5,636 |
| Engineering Services - HVAC | 19,421 | 20,000 | 19,762 |
| Fitness Equipment | 3,350 | 2,500 | 5,744 |
| Group Fitness | 8,351 | 10,000 | 10,245 |
| Pest Management | 2,220 | 6,000 | 2,220 |
| Copier Lease | 8,563 | 8,000 | 9,167 |
| Credit Card Fees | 786 | 500 | 1,438 |
| Dues/Memberships/Subscriptions | 1,491 | 1,500 | 1,576 |
| Employee Recruitment | 1,235 | 1,500 | 195 |

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
STUDENT RECREATION CENTER
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2009 AND 2008

| | 2007-08 ACTUAL | 2008-09 BUDGET | 2008-09 ACTUAL |
|-----------------------------------|-------------------|---------------------------------------|-------------------|
| Equipment: | | | |
| Building | 20,177 | 0 | 4,003 |
| Check Out | 6,210 | 0 | 1,852 |
| Exercise | 698 | 0 | 268 |
| Group Fitness | 8,571 | 0 | 1,001 |
| Personal Training | 629 | 0 | 1,637 |
| Insurance | 14,298 | 15,300 | 15,461 |
| Janitorial Supplies | 17,995 | 20,000 | 16,459 |
| Laundry | 168 | 500 | 377 |
| Management Services Agreement Fee | 47,000 | 48,700 | 15,890 |
| Miscellaneous | 317 | 1,200 | (135) |
| Office Supplies/Postage | 2,247 | 5,000 | 2,774 |
| Program/Special Events | 3,617 | 6,500 | 894 |
| Repairs/Maintenance: | | | |
| Building | 17,391 | 12,000 | 8,715 |
| Exercise Equipment | 1,688 | 8,000 | 1,063 |
| Retail - Cost of Goods Purchased | 4,714 | 3,500 | 15,589 |
| Telephone/Communications | 4,777 | 20,000 | 5,416 |
| Other Communications | 0 | 12,000 | 0 |
| Travel/Training | 12,605 | 10,000 | 10,858 |
| Uniforms | 5,874 | 5,000 | 1,927 |
| Utilities | 411,409 | 330,000 | 346,414 |
| Waste Management | 3,231 | 2,500 | 3,231 |
| | <hr/> | <hr/> | <hr/> |
| Total Disbursements | 1,367,529 | 1,351,600 | 1,241,891 |
| | | SURPLUS/(DEFICIT) TO | |
| | (48,576) | RESERVE FOR STUDENT RECREATION CENTER | 158,357 |
| | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> |

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
UNIVERSITY COURTYARD
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2009 AND 2008

| | 2007-08 ACTUAL | 2008-09 BUDGET | 2008-09 ACTUAL |
|--|-------------------|-------------------|-------------------|
| SALES: | | | |
| Rent | 4,420,739 | 4,476,200 | 4,674,644 |
| Application Fee | 72,357 | 80,000 | 84,185 |
| Assessments | 27,338 | 20,000 | 111,909 |
| ATM Commission | 2,782 | 2,500 | 3,196 |
| Fresno County Transition School | 26,135 | 27,800 | 27,180 |
| Damage Assessments | 12,864 | 5,000 | 6,375 |
| Interest Income - Bond Account | 56,476 | 55,000 | 40,215 |
| Key Charges | 14,310 | 13,000 | 18,315 |
| Late Fees | 16,225 | 15,000 | 17,513 |
| Miscellaneous | 7,446 | 7,000 | 11,219 |
| Processing Fees | 32,505 | 30,000 | 46,400 |
| Rebate - Energy | 19,717 | 0 | 1,035 |
| Service Charges | 57,250 | 35,000 | 61,296 |
| Summer Conferences | 517,531 | 435,000 | 664,871 |
| Summer Session Rent | 15,921 | 8,000 | 16,071 |
| Vendor/Laundry Commissions | 31,088 | 35,000 | 29,267 |
| Total Income | 5,330,684 | 5,244,500 | 5,813,691 |
| EXPENSES: | | | |
| General | 2,522,817 | 2,769,000 | 2,665,381 |
| Marketing | 113,727 | 165,600 | 51,980 |
| Summer Conferences | 309,937 | 531,200 | 384,387 |
| Physical Plant | 1,480,618 | 1,407,000 | 1,342,361 |
| Resident Life | 165,498 | 208,500 | 178,143 |
| Total Expenses | 4,592,597 | 5,081,300 | 4,622,252 |
| SURPLUS TO RESERVE FOR UNIVERSITY COURTYARD | 738,087 | 163,200 | 1,191,440 |

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
UNIVERSITY COURTYARD
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2009 AND 2008

| | 2007-08 ACTUAL | 2008-09 BUDGET | 2008-09 ACTUAL |
|--|-------------------|-------------------|-------------------|
| <u>General:</u> | | | |
| Payroll: | | | |
| Hourly | 74,435 | 120,000 | 89,406 |
| Monthly | 160,760 | 166,600 | 190,446 |
| Part-Time | 19,625 | | 11,584 |
| Student | 174,517 | 222,000 | 181,337 |
| Employee Benefits | 146,461 | 228,200 | 165,067 |
| Actual Retired Employee Benefits | 0 | 10,700 | 9,518 |
| Accrued Retired Employee Benefits | 9,031 | 6,000 | (18,178) |
| Total Payroll | 584,828 | 753,500 | 629,181 |
| Allowance for Uncollectible Debt | 12,259 | 25,000 | 41,638 |
| Bond Amortization: | | | |
| Bond Issue - 1995 | 24,602 | 19,400 | 23,440 |
| Bond Issue - 2001 | 50,753 | 50,800 | 48,930 |
| Cable TV | 89,796 | 96,100 | 96,560 |
| Chancellor's Office Centrally Paid Costs | 15,655 | 16,900 | 1,066 |
| Computer Lease | 16,915 | 17,500 | 15,274 |
| Computer Supplies | 228 | 1,000 | 1,122 |
| Consulting | 3,848 | 0 | 3,195 |
| Credit Card Fees | 35,473 | 40,000 | 48,634 |
| Depreciation: | | | |
| Buildings | 358,397 | 341,700 | 447,399 |
| Equipment | 245,670 | 304,000 | 212,033 |
| Dues/Memberships/Subscriptions | 290 | 1,200 | 1,082 |
| Employee Recruitment | 54 | 2,500 | 25 |
| Financial Aid Fee Assessment | 9,000 | 9,000 | 9,000 |
| Housing Incentive | 20,100 | 25,000 | 18,500 |
| Insurance | 159,047 | 167,900 | 144,834 |
| Interest Expense: | | | |
| Bond Debt | 414,355 | 414,400 | 401,506 |
| Energy Retrofit | 13,120 | 12,400 | 8,282 |
| Legal Fees | 0 | 500 | 0 |
| Management Services Agreement Fee | 306,852 | 300,000 | 267,190 |
| Minor Equipment | 914 | 0 | 0 |
| Miscellaneous | 8,679 | 15,000 | 14,806 |
| Office Supplies | 16,370 | 24,000 | 17,147 |
| Over/Short | (15) | 0 | 80 |
| Repairs/Maintenance | 0 | 200 | 0 |
| Residence Advisor Meals | 74,165 | 0 | 57,632 |
| Residence Life Cinema | 14,011 | 16,000 | 13,734 |
| Software Agreement - CBORD | 7,571 | 9,000 | 7,429 |
| Super 8 Motel Rental | 8,030 | 70,000 | 115,245 |
| Telephone/Communications | 27,196 | 30,000 | 15,848 |
| Travel/Training | 4,654 | 6,000 | 4,569 |
| Total General | 2,522,817 | 2,769,000 | 2,665,381 |

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
UNIVERSITY COURTYARD
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2009 AND 2008

| | 2007-08 ACTUAL | 2008-09 BUDGET | 2008-09 ACTUAL |
|-----------------------------------|-------------------|-------------------|-------------------|
| <u>Marketing</u> | | | |
| Payroll: | | | |
| Monthly | 17,435 | 29,000 | 1,093 |
| Part-Time | 1,722 | 0 | 0 |
| Student | 25,745 | 40,000 | 20,802 |
| Employee Benefits | 6,613 | 21,000 | 1,800 |
| Accrued Retired Employee Benefits | 750 | 0 | (14,067) |
| Actual Retired Employee Benefits | 10,284 | 0 | 1,777 |
| Total Payroll | 62,548 | 90,000 | 11,405 |
| Advertising/Printing | 23,171 | 40,000 | 18,383 |
| Computer Lease | 2,721 | 2,700 | 2,697 |
| Computer Supplies | 4,006 | 4,000 | 1,797 |
| Dues/Memberships/Subscriptions | 0 | 500 | 0 |
| Miscellaneous | 446 | 1,000 | 415 |
| Office Supplies | 3,999 | 2,100 | 3,013 |
| Postage | 16,548 | 20,000 | 13,834 |
| Software | 0 | 2,500 | 72 |
| Telephone/Communications | 0 | 1,800 | 0 |
| Travel/Training | 288 | 1,000 | 364 |
| Total Marketing | 113,727 | 165,600 | 51,980 |
| <u>Summer Conferences</u> | | | |
| Payroll: | | | |
| Hourly | 2,076 | 11,000 | 0 |
| Monthly | 15,917 | 12,800 | 38,432 |
| Student | 58,008 | 74,000 | 44,670 |
| Temporary | 3,996 | 14,000 | 7,410 |
| Employee Benefits | 9,975 | 28,000 | 18,057 |
| Total Payroll | 89,972 | 139,800 | 108,569 |
| Advertising/Printing | 2,929 | 5,000 | 8,000 |
| Computer Lease | 459 | 500 | 326 |
| Computer Supplies | 651 | 1,700 | 0 |
| Contract Services: | | | |
| Exterminator | 0 | 2,000 | 0 |
| Housekeeping | 47,721 | 150,000 | 100,854 |
| Pool Service | 0 | 1,800 | 0 |
| Refrigerator/Maintenance | 8,185 | 0 | 16,384 |
| Dues/Memberships/Subscriptions | 0 | 200 | 0 |
| Equipment Rental | 3,900 | 3,800 | 3,600 |
| Janitorial Supplies | 4,302 | 3,000 | 4,849 |
| Key Maintenance | 0 | 1,500 | 29 |
| Laundry | 13,208 | 16,000 | 9,816 |
| Miscellaneous | 1,791 | 4,000 | 2,009 |
| Office Supplies | 1,201 | 2,500 | 560 |
| Paper Supplies | 12,760 | 14,000 | 7,093 |
| Postage | 0 | 500 | 0 |

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
UNIVERSITY COURTYARD
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2009 AND 2008

| | 2007-08 ACTUAL | 2008-09 BUDGET | 2008-09 ACTUAL |
|---|-------------------|-------------------|-------------------|
| <u>Summer Conferences (Continued):</u> | | | |
| Repairs & Maintenance | 0 | 500 | 0 |
| Software | 82 | 0 | 0 |
| Telephone/Communications | 964 | 1,000 | 656 |
| Travel/Training | 2,942 | 4,000 | 2,042 |
| Utilities | 118,872 | 179,400 | 119,600 |
| | <hr/> | <hr/> | <hr/> |
| Total Summer Conferences Expenses | 309,937 | 531,200 | 384,387 |
| | | | |
| <u>Physical Plant</u> | | | |
| Payroll: | | | |
| Hourly | 50,004 | 33,000 | 48,482 |
| Part-Time | 2,301 | 0 | 0 |
| Student | 3,720 | 9,000 | 3,858 |
| Temporary | 13,885 | 6,000 | 2,106 |
| Employee Benefits | 28,196 | 25,100 | 27,011 |
| Total Payroll | <hr/> | <hr/> | <hr/> |
| | 98,106 | 73,100 | 81,457 |
| Contract Services: | | | |
| Exterminator | 10,279 | 5,000 | 10,483 |
| Housekeeping | 493,116 | 420,000 | 466,239 |
| Key System | 8,939 | 11,000 | 9,964 |
| Landscape/Grounds Maintenance | 40,572 | 45,000 | 46,259 |
| Pool Service | 7,867 | 7,500 | 6,930 |
| Refrigeration/Heating | 92,076 | 46,000 | 29,500 |
| Waste Services | 22,900 | 23,000 | 25,400 |
| Total Contract Services | <hr/> | <hr/> | <hr/> |
| | 675,749 | 557,500 | 594,775 |
| Equipment Rental | 6,708 | 10,000 | 6,242 |
| Janitorial Supplies | 20,901 | 16,500 | 23,642 |
| Key System Maintenance | 2,519 | 11,000 | 3,841 |
| Landscape Maintenance (Non-Contract) | 8,779 | 13,500 | 0 |
| Laundry | 6,964 | 8,000 | 6,578 |
| Licenses/Fees | 340 | 0 | 0 |
| Miscellaneous | 727 | 3,000 | 827 |
| Office Supplies | 1,825 | 0 | 21 |
| Paper Supplies | 43,566 | 44,000 | 53,105 |
| Refrigeration/Heating (Non-Contract) | 35,400 | 80,000 | 82,128 |
| Repairs/Maintenance | 126,046 | 85,000 | 41,666 |
| Smallwares | 47,684 | 30,000 | 11,764 |
| Telephone/Communications | 805 | 2,500 | 793 |
| Travel/Training | 3 | 1,000 | 3 |
| Utilities | 404,496 | 471,900 | 435,519 |
| | <hr/> | <hr/> | <hr/> |
| Total Physical Plant | 1,480,618 | 1,407,000 | 1,342,361 |
| | <hr/> | <hr/> | <hr/> |
| | 0 | | |
| | | | |
| <u>Resident Life</u> | | | |
| Payroll: | | | |
| Monthly | 37,018 | 44,600 | 42,762 |
| Hourly | 0 | 0 | 37 |
| Student | 70,799 | 75,000 | 72,280 |
| Employee Benefits | 16,393 | 34,600 | 19,091 |
| Total Payroll | <hr/> | <hr/> | <hr/> |
| | 124,210 | 154,200 | 134,170 |

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
UNIVERSITY COURTYARD
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2009 AND 2008

| | 2007-08 ACTUAL | 2008-09 BUDGET | 2008-09 ACTUAL |
|--|-------------------|-------------------|-------------------|
| <u>Resident Life (Continued):</u> | | | |
| BACCHUS | 527 | 2,000 | 953 |
| Computer Lease | 1,274 | 4,000 | 1,273 |
| Dues/Memberships/Subscriptions | 77 | 500 | 95 |
| Miscellaneous | 260 | 400 | 1,366 |
| Office Supplies | 5,388 | 10,000 | 7,852 |
| Parking | 408 | 400 | 408 |
| Programming | 8,493 | 11,000 | 7,898 |
| Public Safety Assistants | 1,504 | 1,000 | 736 |
| RHA Expense | 2,457 | 4,000 | 4,116 |
| Telephone/Communications | 3,038 | 4,000 | 2,794 |
| Travel/Training | 10,341 | 9,000 | 11,161 |
| Tuition/Fees/Books | 7,521 | 8,000 | 5,321 |
| Total Resident Life Expenses | 165,498 | 208,500 | 178,143 |

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
UNIVERSITY DINING SERVICES
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2009 AND 2008

| | 2007-08 ACTUAL | 2008-09 BUDGET | 2008-09 ACTUAL |
|-------------------------------------|-------------------|-------------------|-------------------|
| Sales: | | | |
| The Bucket Grill & Pub | 207,545 | 310,000 | 135,278 |
| Catering | 1,073,959 | 983,000 | 933,125 |
| Commissions | 41,549 | 37,600 | 53,868 |
| Courtyard Express | 4,242 | 0 | 0 |
| Library Café/Starbucks | 814 | 353,000 | 184,093 |
| Satellite Union Snack Bar | 62,817 | 60,000 | 79,110 |
| UC Food Court | 343,784 | 205,000 | 208,114 |
| University Dining Hall | 3,980,334 | 3,759,700 | 4,063,624 |
| University Restaurant | 75,503 | 90,100 | 47,330 |
| USU Food Court | 886,131 | 1,080,500 | 963,907 |
| Union Snack Bar | 227,326 | 353,000 | 294,328 |
| Total Sales | 6,904,004 | 7,231,900 | 6,962,777 |
| Less: Cost of Goods Purchased | 2,529,410 | 2,462,200 | 2,407,289 |
| Gross Profit on Sales | 4,374,594 | 4,769,700 | 4,555,488 |
| Operating Expenses: | | | |
| Payroll: | | | |
| Hourly | 424,463 | 70,000 | 244,910 |
| Monthly | 218,551 | 556,700 | 237,678 |
| Part-Time | 704,278 | 569,000 | 794,768 |
| Student | 324,549 | 309,500 | 275,462 |
| Employee Benefits | 505,570 | 562,600 | 501,816 |
| Total Payroll | 2,177,411 | 2,067,800 | 2,054,634 |
| Advertising/Printing | 11,554 | 35,800 | 9,378 |
| Advertising-Franchise | 27,438 | 0 | 21,302 |
| Allowance for Uncollectible Debt | 8,173 | 0 | 31,164 |
| Amortization | 500 | 500 | 3,500 |
| Cable TV Service | 2,261 | 1,000 | 0 |
| Computer Lease | 3,307 | 4,200 | 2,940 |
| Consulting | 2,666 | 0 | 0 |
| Contract Services | 96,311 | 30,000 | 69,614 |
| Credit Card Fees | 35,956 | 34,000 | 50,281 |
| Depreciation | 185,638 | 250,500 | 236,112 |
| Donations | 74,460 | 0 | 108,147 |
| Dues/Memberships/Subscriptions | 16 | 0 | 1,261 |
| Employee Meals | 16,949 | 0 | 0 |
| Employee Recruitment | 0 | 800 | 650 |
| Equipment Rental | 33,329 | 39,000 | 14,517 |
| Food Service Administration Expense | 638,702 | 913,900 | 467,640 |
| Interest Expense - Energy Retrofit | 11,449 | 15,000 | 7,227 |
| Janitorial/Sanitation | 82,441 | 61,500 | 66,622 |
| Laundry | 54,054 | 54,700 | 42,053 |
| Licenses/Permits/Fees | 13,377 | 35,100 | 15,111 |
| Maintenance Fees - CBORD | 5,541 | 5,700 | 6,049 |

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
UNIVERSITY DINING SERVICES
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2009 AND 2008

| | 2007-08 ACTUAL | 2008-09 BUDGET | 2008-09 ACTUAL |
|---|-------------------|-------------------|-------------------|
| Operating Expenses (Continued): | | | |
| Miscellaneous | 11,936 | 9,500 | 1,245 |
| Non-Student Tax | 12,220 | 18,100 | 11,560 |
| Office Supplies | 14,430 | 10,700 | 8,699 |
| Over/Short | 3,699 | 0 | 412 |
| Paper Supplies | 181,061 | 184,000 | 179,949 |
| Postage/Freight | 503 | 0 | 1,061 |
| Repairs /Maintenance | 115,781 | 144,700 | 145,170 |
| Resident Advisor Meals | 42,871 | 85,000 | 81,394 |
| Royalties | 71,922 | 103,400 | 86,880 |
| Smallwares | 76,328 | 34,000 | 66,353 |
| Telephone/Communications | 17,968 | 11,800 | 12,834 |
| Travel/Training | 13,958 | 3,500 | 5,137 |
| Uniforms | 26,499 | 0 | 11,708 |
| University Center | 0 | 0 | 0 |
| University Student Union Rent | 135,000 | 75,000 | 75,000 |
| Utilities | 187,344 | 217,500 | 187,892 |
| Vehicle Expense | 7,450 | 9,800 | 417 |
| Warehouse Expense | 54,549 | 0 | 6,553 |
| | <u>4,455,052</u> | <u>4,456,500</u> | <u>4,090,466</u> |
| | | | |
| SURPLUS/(DEFICIT) TO RESERVE FOR COMMERCIAL OPERATIONS | <u>(80,458)</u> | <u>313,200</u> | <u>465,022</u> |

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
UNIVERSITY DINING SERVICES
ADMINISTRATION
FOR THE YEARS ENDED JUNE 30, 2009 AND 2008

| | 2007-08 ACTUAL | 2008-09 BUDGET | 2008-09 ACTUAL |
|--|-------------------|-------------------|-------------------|
| EXPENSES: | | | |
| Payroll: | | | |
| Hourly | 50,107 | 0 | 39,742 |
| Monthly | 97,477 | 147,300 | 82,365 |
| Part-Time | 10,049 | 8,600 | 9,828 |
| Student | 10,588 | 14,900 | 19,294 |
| Employee Benefits | 83,388 | 89,400 | 61,271 |
| Actual Retired Employee Benefits | 213,027 | 213,600 | 226,790 |
| Accrued Retired Employee Benefits | (220,192) | 75,000 | (342,228) |
| Total Payroll and Benefits | 244,443 | 548,800 | 97,062 |
| Advertising | 2,719 | 1,000 | 623 |
| Computer Lease | 3,458 | 3,200 | 3,416 |
| Computer Supplies | 278 | 400 | 421 |
| Consulting Fees | 2,093 | 0 | 7,022 |
| Copier Lease | 4,156 | 4,200 | 4,166 |
| Dues/Memberships/Subscriptions | 664 | 500 | 1,219 |
| Employee Recruitment | 466 | 1,500 | 12,826 |
| Equipment Rental | 212 | 0 | 461 |
| Insurance | 42,923 | 43,200 | 42,241 |
| Legal Fee-Settlement | 2,500 | 0 | 499 |
| Management Services Agreement Fee | 306,851 | 300,000 | 267,190 |
| Miscellaneous | 1,465 | 500 | 1,237 |
| Office Supplies | 7,542 | 3,500 | 4,442 |
| Postage/Freight | 70 | 100 | 84 |
| Repairs/Maintenance | 8,004 | 1,000 | 6,820 |
| Telephone/Communications | 4,689 | 5,000 | 3,842 |
| Travel/Training | 1,764 | 1,000 | 219 |
| Vehicle Expense | 4,405 | 0 | 13,850 |
| Total Expenses | 638,702 | 913,900 | 467,640 |
| Administration Distributed to Units | 638,702 | 913,900 | 467,640 |

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
UNIVERSITY DINING SERVICES - THE BUCKET GRILL & PUB
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2009 AND 2008

| | 2007-08 ACTUAL | 2008-09 BUDGET | 2008-09 ACTUAL |
|---|-------------------|-------------------|-------------------|
| Sales: | | | |
| Beverages - Alcoholic | 32,647 | 35,000 | 116,171 |
| Food/Beverages | 174,898 | 275,000 | 19,107 |
| Total Sales | 207,545 | 310,000 | 135,278 |
| Less: Cost of Food Purchased | 110,798 | 139,500 | 72,598 |
| Gross Profit on Sales | 96,747 | 170,500 | 62,680 |
| Operating Expenses: | | | |
| Payroll: | | | |
| Hourly | 15,230 | 3,000 | 7,457 |
| Monthly | 0 | 37,900 | 1,830 |
| Part-Time | 55,633 | 40,000 | 26,442 |
| Student | 41,308 | 40,000 | 24,855 |
| Employee Benefits | 20,337 | 32,100 | 10,194 |
| Total Payroll | 132,507 | 153,000 | 70,778 |
| Advertising/Printing | 170 | 500 | 555 |
| Cable TV Service | 2,261 | 1,000 | 0 |
| Computer Lease | 0 | 500 | 0 |
| Contract Services | 11,508 | 0 | 1,982 |
| Depreciation | 4,996 | 3,300 | 6,775 |
| Employee Recruitment | 0 | 500 | 0 |
| Food Service Administration | 12,854 | 36,600 | 23,382 |
| Janitorial/Sanitation | 8,337 | 6,000 | 7,325 |
| Laundry | 1,411 | 2,000 | 1,722 |
| Licenses/Permits/Fees | 657 | 1,000 | 1,586 |
| Miscellaneous | 335 | 1,000 | 276 |
| Non-Student Tax | 1,612 | 2,500 | 867 |
| Office Supplies | 719 | 200 | 513 |
| Over/Short | 821 | 0 | 220 |
| Paper Supplies | 17,279 | 25,000 | 13,190 |
| Repairs/Maintenance | 8,130 | 5,000 | 6,718 |
| Smallwares | 1,823 | 2,000 | 3,942 |
| Telephone/Communications | 1,207 | 500 | 567 |
| Travel/Training | 0 | 500 | 0 |
| Uniforms | 2,463 | 0 | 129 |
| Utilities | 8,109 | 8,000 | 8,134 |
| Total Operating Expenses | 217,200 | 249,100 | 148,661 |
| DEFICIT TO RESERVE FOR COMMERCIAL OPERATIONS | (120,453) | (78,600) | (85,981) |

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
UNIVERSITY DINING SERVICES - CATERING
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2009 AND 2008

| | 2007-08 ACTUAL | 2008-09 BUDGET | 2008-09 ACTUAL |
|---|-------------------|-------------------|-------------------|
| Sales: | | | |
| Beverages - Alcoholic | 37,900 | 35,000 | 24,998 |
| Bulldog Baskets | 1,144 | 0 | 0 |
| Commissions - Special Events | 9,902 | 10,000 | 0 |
| Equipment Rental | 30,060 | 30,000 | 22,760 |
| General Sales | 988,224 | 900,000 | 880,386 |
| Miscellaneous | 6,729 | 8,000 | 4,981 |
| Total Sales | 1,073,959 | 983,000 | 933,125 |
| Less: Cost of Food Purchased | 409,547 | 334,200 | 357,351 |
| Gross Profit on Sales | 664,412 | 648,800 | 575,774 |
| Operating Expenses: | | | |
| Payroll: | | | |
| Hourly | 97,576 | 0 | 101,286 |
| Monthly | 52,208 | 166,100 | 58,456 |
| Part-Time | 94,495 | 70,000 | 137,372 |
| Student | 59,251 | 60,000 | 44,107 |
| Employee Benefits | 102,094 | 116,400 | 130,126 |
| Total Payroll | 405,623 | 412,500 | 471,347 |
| Advertising/Printing | 0 | 500 | 0 |
| Computer Lease | 1,137 | 900 | 902 |
| Contract Services | 36,246 | 0 | 11,048 |
| Depreciation | 5,087 | 14,600 | 10,333 |
| Dues/Memberships/Subscriptions | 16 | 100 | 0 |
| Equipment Rental | 31,156 | 30,000 | 13,439 |
| Food Service Administration | 55,772 | 91,600 | 18,706 |
| Janitorial/Sanitation | 361 | 500 | 634 |
| Laundry | 32,292 | 25,000 | 19,945 |
| Licenses/Permits/Fees | 487 | 700 | 406 |
| Miscellaneous | 637 | 1,500 | 865 |
| Office Supplies | 3,156 | 2,500 | 2,977 |
| Paper Supplies | 50,768 | 50,000 | 52,602 |
| Repairs/Maintenance | 4,501 | 4,000 | 10,109 |
| Smallwares | 26,765 | 10,000 | 15,068 |
| Telephone/Communications | 5,234 | 5,000 | 4,774 |
| Travel/Training | 458 | 500 | 438 |
| Uniforms | 3,244 | 0 | 5,975 |
| Vehicle Expense | 7,450 | 9,800 | 417 |
| Total Operating Expenses | 670,391 | 659,700 | 639,985 |
| DEFICIT TO RESERVE FOR COMMERCIAL OPERATIONS | (5,979) | (10,900) | (64,211) |

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
 UNIVERSITY DINING SERVICES - COMMISSIONS
 STATEMENT OF OPERATIONS
 FOR THE YEARS ENDED JUNE 30, 2009 AND 2008

| | 2007-08 ACTUAL | 2008-09 BUDGET | 2008-09 ACTUAL |
|---|-------------------|-------------------|-------------------|
| Income: | | | |
| Rentals: | | | |
| Golden One ATM | 4,200 | 3,600 | 17,700 |
| Juice It Up-Ice | 2,950 | 0 | 3,100 |
| Miscellaneous | 50 | 0 | 0 |
| Planet Java | 15,539 | 14,000 | 13,649 |
| Vending Machines | 18,810 | 20,000 | 19,419 |
| | | | |
| SURPLUS TO RESERVE FOR COMMERCIAL OPERATIONS | 41,549 | 37,600 | 53,868 |

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
UNIVERSITY DINING SERVICES - COURTYARD EXPRESS
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2009 AND 2008

| | 2007-08 ACTUAL | 2008-09 BUDGET | 2008-09 ACTUAL |
|---|-------------------|-------------------|-------------------|
| Sales: | | | |
| General | 4,242 | 0 | 0 |
| Less: Cost of Food Purchased | 2,002 | 0 | 0 |
| Gross Profit on Sales | 2,240 | 0 | 0 |
| Operating Expenses: | | | |
| Payroll: | | | |
| Hourly | 896 | 0 | 0 |
| Part-Time | 3,235 | 0 | 0 |
| Student | 7,275 | 0 | 0 |
| Employee Benefits | 1,523 | 0 | 0 |
| Total Payroll | 12,929 | 0 | 0 |
| Advertising/Printing | 418 | 0 | 0 |
| Food Service Administration | 0 | 0 | 0 |
| Janitorial/Sanitation | 0 | 0 | 0 |
| Licenses/Permits/Fees | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 |
| Non-Student Tax | 31 | 0 | 0 |
| Office Supplies | 0 | 0 | 0 |
| Over/Short | (30) | 0 | 0 |
| Paper Supplies | 60 | 0 | 0 |
| Repairs/Maintenance | 0 | 0 | 0 |
| Total Operating Expenses | 13,408 | 0 | 0 |
| DEFICIT TO RESERVE FOR COMMERCIAL OPERATIONS | (11,168) | 0 | 0 |

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
 UNIVERSITY DINING SERVICES - DONATIONS
 STATEMENT OF OPERATIONS
 FOR THE YEARS ENDED JUNE 30, 2009 AND 2008

| | 2007-08 ACTUAL | 2008-09 BUDGET | 2008-09 ACTUAL |
|---|-------------------|-------------------|-------------------|
| Operating Expenses: | | | |
| University Donations | 74,446 | 0 | 108,147 |
| DEFICIT TO RESERVE FOR COMMERCIAL OPERATIONS | (74,446) | 0 | (108,147) |

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
UNIVERSITY DINING SERVICES - LIBRARY CAFÉ - STARBUCKS
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2009 AND 2008

| | 2007-08 ACTUAL | 2008-09 BUDGET | 2008-09 ACTUAL |
|---|-------------------|-------------------|-------------------|
| Sales: | | | |
| General | 814 | 353,000 | 184,093 |
| Less: Cost of Food Purchased | 142 | 116,500 | 84,690 |
| Gross Profit on Sales | 672 | 236,500 | 99,403 |
| Operating Expenses: | | | |
| Payroll: | | | |
| Hourly | 0 | 52,000 | 0 |
| Monthly | 0 | 0 | 17,595 |
| Part-Time | 0 | 0 | 7,318 |
| Student | 0 | 0 | 50,310 |
| Employee Benefits | 0 | 14,600 | 11,643 |
| Total Payroll | 0 | 66,600 | 86,866 |
| Advertising/Printing | 0 | 7,100 | 1,104 |
| Amortization | 0 | 0 | 3,000 |
| Computer Lease | 0 | 0 | 180 |
| Credit Card Fees | 0 | 0 | 4,402 |
| Depreciation | 0 | 25,000 | 13,635 |
| Dues/Memberships/Subscriptions | 0 | 0 | 1,261 |
| Employee Recruitment | 0 | 0 | 650 |
| Food Service Administration | 0 | 36,600 | 0 |
| Janitorial/Sanitation | 0 | 6,000 | 2,585 |
| Laundry | 0 | 1,000 | 1,220 |
| Licenses/Permits/Fees | 0 | 30,000 | 408 |
| Miscellaneous | 0 | 1,000 | 704 |
| Non-Student Tax | 6 | 5,000 | 0 |
| Office Supplies | 0 | 500 | 1,098 |
| Over/Short | (17) | 0 | 276 |
| Paper Supplies | 0 | 7,500 | 7,600 |
| Repairs/Maintenance | 313 | 3,000 | 1,437 |
| Royalties | 0 | 24,700 | 14,717 |
| Smallwares | 0 | 500 | 8,137 |
| Telephone/Communications | 0 | 300 | 100 |
| Uniforms | 0 | 0 | 893 |
| Utilities | 0 | 6,000 | 0 |
| Total Operating Expenses | 302 | 220,800 | 150,273 |
| SURPLUS/(DEFICIT) TO RESERVE FOR COMMERCIAL OPERATIONS | 369 | 15,700 | (50,870) |

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
UNIVERSITY DINING SERVICES - SATELLITE UNION SNACK BAR
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2009 AND 2008

| | 2007-08 ACTUAL | 2008-09 BUDGET | 2008-09 ACTUAL |
|---|-------------------|-------------------|-------------------|
| Sales: | | | |
| General | 62,817 | 60,000 | 79,110 |
| Less: Cost of Food Purchased | 33,290 | 33,000 | 47,223 |
| | <hr/> | <hr/> | <hr/> |
| Gross Profit on Sales | 29,527 | 27,000 | 31,887 |
| Operating Expenses: | | | |
| Payroll: | | | |
| Part-Time | 6,683 | 0 | 6,739 |
| Student | 8,143 | 9,500 | 3,468 |
| Employee Benefits | 1,247 | 1,800 | 999 |
| Total Payroll | <hr/> | <hr/> | <hr/> |
| Advertising/Printing | 102 | 500 | 0 |
| Contract Services-USU Building Operations | 0 | 900 | 900 |
| Depreciation | 0 | 700 | 0 |
| Janitorial/Sanitation | 290 | 1,000 | 0 |
| Licenses/Permits/Fees | 143 | 500 | 338 |
| Miscellaneous | 0 | 200 | 0 |
| Non-Student Tax | 459 | 400 | 119 |
| Office Supplies | 321 | 100 | 0 |
| Over/Short | 10 | 0 | 42 |
| Paper Supplies | 1,676 | 1,500 | 1,455 |
| Repairs/Maintenance | 2,121 | 500 | 124 |
| Smallwares | 266 | 0 | 0 |
| Telephone/Communications | 568 | 200 | 51 |
| USU-Rent for SSU | 4,000 | 2,200 | 2,200 |
| | <hr/> | <hr/> | <hr/> |
| Total Operating Expenses | 26,029 | 20,000 | 16,435 |
| SURPLUS TO RESERVE FOR COMMERCIAL OPERATIONS | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> |
| | 3,498 | 7,000 | 15,452 |

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
UNIVERSITY DINING SERVICES - UNIVERSITY CENTER (TACO BELL)
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2009 AND 2008

| | 2007-08 ACTUAL | 2008-09 BUDGET | 2008-09 ACTUAL |
|---|-------------------|-------------------|-------------------|
| Sales: | | | |
| Beverages | 34,194 | 5,000 | 18,863 |
| Round Table | 130,507 | 0 | 0 |
| Taco Bell Express | 179,083 | 200,000 | 189,251 |
| Total Sales | 343,784 | 205,000 | 208,114 |
| Less: Cost of Food Purchased | 119,107 | 61,500 | 81,452 |
| Gross Profit on Sales | 224,677 | 143,500 | 126,662 |
| Operating Expenses: | | | |
| Payroll: | | | |
| Hourly | 19,002 | 0 | 343 |
| Monthly | 20,057 | 13,200 | 12,402 |
| Part-Time | 67,468 | 30,000 | 33,618 |
| Student | 18,083 | 10,000 | 24,003 |
| Employee Benefits | 35,226 | 13,500 | 9,102 |
| Total Payroll | 159,836 | 66,700 | 79,468 |
| Advertising/Printing | 1,347 | 1,000 | 455 |
| Advertising-Round Table | 5,201 | 0 | 0 |
| Computer Lease | 0 | 500 | 0 |
| Depreciation | 33,925 | 29,600 | 37,949 |
| Equipment Rental | 0 | 0 | 0 |
| Food Services Administration | 11,154 | 27,400 | 32,735 |
| Janitorial/Sanitation | 4,313 | 500 | 4,572 |
| Laundry | 577 | 200 | 203 |
| Licenses/Permits/Fees | 2,989 | 0 | 2,757 |
| Miscellaneous | 6,207 | 100 | 0 |
| Non-Student Tax | 2,488 | 1,000 | 1,555 |
| Office Supplies | 1,130 | 0 | 314 |
| Over/Short | 2,187 | 0 | (7) |
| Paper Supplies | 13,589 | 8,000 | 8,630 |
| Repairs/Maintenance | 14,830 | 200 | 6,996 |
| Royalties | | | |
| Round Table | 5,201 | 0 | 0 |
| Taco Bell Express | 12,536 | 14,400 | 13,126 |
| Smallwares | 3,336 | 0 | 2,923 |
| Telephone/Communications | 2,861 | 0 | 1,209 |
| Travel/Training | 0 | 0 | 700 |
| Uniforms | 2,778 | 0 | 483 |
| University Center | 0 | 0 | 0 |
| Utilities | 8,686 | 3,000 | 8,715 |
| Total Operating Expenses | 295,171 | 152,600 | 202,783 |
| DEFICIT TO RESERVE FOR COMMERCIAL OPERATIONS | (70,494) | (9,100) | (76,121) |

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
UNIVERSITY DINING SERVICES - UNIVERSITY DINING HALL
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2009 AND 2008

| | 2007-08 ACTUAL | 2008-09 BUDGET | 2008-09 ACTUAL |
|--------------------------------------|-------------------|-------------------|-------------------|
| Sales: | | | |
| Contract Sales: | | | |
| Commuter Contracts | 182,171 | 100,000 | 166,529 |
| Guests | 54,983 | 60,000 | 68,336 |
| Contract Sales - Courtyard Residents | 3,192,343 | 3,237,700 | 3,320,396 |
| Summer Conferences - Non-Taxable | 507,955 | 300,000 | 469,844 |
| Summer Conferences - Taxable | 42,882 | 62,000 | 38,499 |
| Miscellaneous | 0 | | 20 |
| Total Sales | 3,980,334 | 3,759,700 | 4,063,624 |
| Less: Cost of Food Purchased | 1,374,160 | 1,203,100 | 1,270,986 |
| | | | |
| Gross Profit on Sales | 2,606,174 | 2,556,600 | 2,792,638 |
| | | | |
| Operating Expenses: | | | |
| Payroll: | | | |
| Hourly | 210,279 | 0 | 102,367 |
| Monthly | 105,606 | 224,800 | 107,944 |
| Part-Time | 359,091 | 300,000 | 423,962 |
| Student | 40,383 | 35,000 | 26,214 |
| Employee Benefits | 260,240 | 245,000 | 260,290 |
| Total Payroll | 975,598 | 804,800 | 920,777 |
| Advertising/Printing | 2,090 | 5,000 | 3,238 |
| Allowance for Uncollectible Expense | 8,173 | 0 | 31,164 |
| Computer Lease | 568 | 1,800 | 451 |
| Contract Services | 0 | 0 | 771 |
| Contract Services - Culli Services | 47,990 | 0 | 25,813 |
| Credit Card Fees | 35,956 | 34,000 | 45,879 |
| Depreciation | 87,369 | 106,300 | 95,195 |
| Donations | 0 | 0 | 0 |
| Employee Meals | 16,949 | 0 | 0 |
| Employee Recruitment | 0 | 300 | 0 |
| Equipment Rental | 2,172 | 9,000 | 1,078 |
| Food Service Administration Expense | 401,559 | 575,800 | 289,936 |
| Interest Expense - Energy Retrofit | 11,449 | 15,000 | 7,227 |
| Janitorial/Sanitation | 59,371 | 40,000 | 42,792 |
| Laundry | 12,347 | 18,000 | 12,740 |
| Licenses/Permits/Fees | 7,286 | 1,000 | 7,517 |
| Maintenance Fees - CBORD OPCS | 0 | 5,700 | 5,123 |
| Miscellaneous | 1,118 | 4,000 | (871) |
| Office Supplies/Décor | 3,527 | 5,000 | 1,417 |

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
 UNIVERSITY DINING SERVICES - UNIVERSITY DINING HALL
 STATEMENT OF OPERATIONS
 FOR THE YEARS ENDED JUNE 30, 2009 AND 2008

| | 2007-08 ACTUAL | 2008-09 BUDGET | 2008-09 ACTUAL |
|--|---|-------------------|-------------------|
| Operating Expenses (Continued): | | | |
| Over/Short | 282 | 0 | 7 |
| Paper Supplies | 46,764 | 36,000 | 48,572 |
| Postage/Freight | 152 | 0 | 251 |
| Repairs/Maintenance | 59,429 | 125,000 | 101,933 |
| Resident Advisor Meals | 42,871 | 85,000 | 81,394 |
| Smallwares | 29,495 | 20,000 | 31,411 |
| Software Fees | 5,541 | 0 | 0 |
| Telephone/Communications | 3,790 | 3,500 | 1,911 |
| Travel/Training | 0 | 2,000 | 796 |
| Uniforms | 8,332 | 0 | 3,457 |
| Utilities | 167,572 | 192,500 | 168,061 |
| Warehouse Expense | 54,549 | 0 | 6,553 |
| | Total Operating Expenses | 2,092,297 | 2,089,700 |
| | SURPLUS TO RESERVE FOR COMMERCIAL OPERATIONS | 513,877 | 466,900 |
| | 513,877 | 466,900 | 858,045 |

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
UNIVERSITY DINING SERVICES - UNIVERSITY RESTAURANT
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2009 AND 20078

| | 2007-08 ACTUAL | 2008-09 BUDGET | 2008-09 ACTUAL |
|---|-------------------|-------------------|-------------------|
| Sales: | | | |
| Beverages - Alcoholic | 52 | 100 | 116 |
| Food/Beverages | 75,451 | 90,000 | 47,214 |
| Total Sales | <u>75,503</u> | <u>90,100</u> | <u>47,330</u> |
| Less: Cost of Food Purchased | <u>39,135</u> | <u>40,500</u> | <u>20,105</u> |
| Gross Profit on Sales | 36,368 | 49,600 | 27,225 |
| Operating Expenses: | | | |
| Payroll: | | | |
| Hourly | 17,397 | 0 | 8,972 |
| Monthly | 0 | 29,900 | 1,336 |
| Part-Time | 24,035 | 16,000 | 16,925 |
| Student | 8,509 | 5,000 | 2,396 |
| Employee Benefits | 18,750 | 21,900 | 8,175 |
| Total Payroll | <u>68,691</u> | <u>72,800</u> | <u>37,804</u> |
| Advertising/Printing | 2,915 | 500 | 315 |
| Contract Services | 567 | 0 | 0 |
| Depreciation | 6,672 | 6,700 | 6,609 |
| Food Services Administration | 11,154 | 9,100 | 18,706 |
| Janitorial/Sanitation | 3,462 | 1,000 | 3,626 |
| Laundry | 6,411 | 6,000 | 3,545 |
| Licenses/Permits/Fees | 571 | 500 | 719 |
| Miscellaneous | 248 | 500 | 46 |
| Office Supplies | 435 | 300 | 118 |
| Over/Short | (331) | 0 | 19 |
| Paper Supplies | 2,513 | 3,000 | 745 |
| Repairs/Maintenance | 9,781 | 1,500 | 5,915 |
| Smallwares | 1,330 | 500 | 352 |
| Telephone/Communications | 878 | 500 | 1,319 |
| Uniforms | 598 | 0 | 0 |
| Utilities | 2,977 | 8,000 | 2,982 |
| Total Operating Expenses | <u>118,872</u> | <u>110,900</u> | <u>82,820</u> |
| DEFICIT TO RESERVE FOR COMMERCIAL OPERATIONS | <u>(82,504)</u> | <u>(61,300)</u> | <u>(55,595)</u> |

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
UNIVERSITY DINING SERVICES - USU FOOD COURT
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2009 AND 2008

| | 2007-08 ACTUAL | 2008-09 BUDGET | 2008-09 ACTUAL |
|---|-------------------|-------------------|-------------------|
| Sales: | | | |
| Beverages | 191,085 | 250,000 | 234,270 |
| Chick-fil-A | 169,686 | 300,000 | 195,237 |
| Miscellaneous | 0 | 500 | 0 |
| Panda Express Commissions | 16,586 | 16,000 | 18,393 |
| Panda Express Rent | 24,000 | 24,000 | 24,000 |
| Subway | 484,773 | 490,000 | 492,007 |
| Total Sales | 886,130 | 1,080,500 | 963,907 |
| Less: Cost of Food Purchased | 336,822 | 399,800 | 343,263 |
| Gross Profit on Sales | 549,308 | 680,700 | 620,644 |
| Operating Expenses: | | | |
| Payroll: | | | |
| Hourly | 58,993 | 0 | 23,880 |
| Monthly | 40,680 | 89,400 | 36,173 |
| Part-Time | 76,923 | 90,000 | 112,360 |
| Student | 94,026 | 110,000 | 64,960 |
| Employee Benefits | 57,201 | 101,700 | 64,123 |
| Total Payroll | 327,824 | 391,100 | 301,496 |
| Advertising: | | | |
| Other | 4,423 | 1,000 | 3,600 |
| Subway | 22,236 | 19,600 | 21,302 |
| Amortization: | | | |
| Subway Franchise Fee | 500 | 500 | 500 |
| Computer Lease | 1,601 | 500 | 1,407 |
| Computer Supplies | 123 | 0 | 0 |
| Consulting | 2,666 | 0 | 0 |
| Contract Services-USU Building Operations | 0 | 20,300 | 20,300 |
| Depreciation | 42,244 | 59,600 | 59,906 |
| Food Services Administration | 55,772 | 91,100 | 60,793 |
| Janitorial/Sanitation | 5,474 | 4,500 | 4,302 |
| Laundry | 1,017 | 2,500 | 2,678 |
| Licenses/Permits/Fees | 812 | 1,000 | 836 |
| Miscellaneous | 3,563 | 1,000 | 272 |
| Non-Student Tax | 6,204 | 6,800 | 6,930 |
| Office Supplies | 4,544 | 2,000 | 2,053 |
| Over/Short | 679 | 0 | (10) |
| Paper Supplies | 34,412 | 38,000 | 33,877 |
| Postage/Freight | 350 | 0 | 810 |
| Repairs/Maintenance | 14,389 | 5,000 | 11,771 |

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
UNIVERSITY DINING SERVICES - USU FOOD COURT
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2009 AND 2008

| | 2007-08 ACTUAL | 2008-09 BUDGET | 2008-09 ACTUAL |
|---|-------------------|-------------------|-------------------|
| Operating Expenses (Continued): | | | |
| Royalties: | | | |
| Chick-fil-A | 16,924 | 0 | 19,504 |
| Subway | 37,261 | 34,300 | 39,533 |
| Taco Bell | 0 | 30,000 | 0 |
| Smallwares | 13,289 | 1,000 | 2,725 |
| Telephone/Communications | 2,878 | 1,500 | 2,508 |
| Travel/Training | 13,500 | 500 | 3,203 |
| Uniforms | 9,084 | 0 | 771 |
| University Student Union Rent | 91,800 | 51,000 | 51,000 |
| Total Operating Expenses | 713,570 | 762,800 | 652,067 |
| DEFICIT TO RESERVE FOR COMMERCIAL OPERATIONS | (164,262) | (82,100) | (31,423) |

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
UNIVERSITY DINING SERVICES - UNION SNACK BAR
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2009 AND 2008

| | 2007-08 ACTUAL | 2008-09 BUDGET | 2008-09 ACTUAL |
|---|---------------------|--------------------|--------------------|
| Sales: | | | |
| General | 157,596 | 260,000 | 271,816 |
| Bakery | 36,177 | 55,000 | 4,254 |
| Ice Cream | 11,991 | 15,000 | 1,777 |
| Juice It Up Commission | 21,562 | 23,000 | 16,481 |
| Total Sales | <u>227,326</u> | <u>353,000</u> | <u>294,328</u> |
| Less: Cost of Food Purchased | <u>104,407</u> | <u>134,100</u> | <u>129,621</u> |
| Gross Profit on Sales | 122,919 | 218,900 | 164,707 |
| Operating Expenses: | | | |
| Payroll: | | | |
| Hourly | 5,092 | 15,000 | 605 |
| Monthly | 0 | 5,400 | 1,942 |
| Part-Time | 16,716 | 13,000 | 30,032 |
| Student | 47,571 | 40,000 | 35,149 |
| Employee Benefits | 8,951 | 15,600 | 7,164 |
| Total Payroll | <u>78,330</u> | <u>89,000</u> | <u>74,892</u> |
| Advertising/Printing | 88 | 100 | 111 |
| Contract Services-USU Building Operations | 0 | 8,800 | 8,800 |
| Depreciation | 5,344 | 4,700 | 5,710 |
| Discounts Earned/Lost | (149) | 0 | (83) |
| Food Services Administration | 11,154 | 45,700 | 23,382 |
| Insurance | 0 | 0 | 0 |
| Janitorial/Sanitation | 834 | 2,000 | 786 |
| Licenses/Permits/Fees | 432 | 400 | 544 |
| Miscellaneous | 0 | 200 | 31 |
| Non-Student Tax | 1,420 | 2,400 | 2,089 |
| Office Supplies | 473 | 100 | 209 |
| Over/Short | 93 | 0 | (130) |
| Paper Supplies | 14,001 | 15,000 | 13,278 |
| Repairs/Maintenance | 2,286 | 500 | 1,093 |
| Smallwares | 23 | 0 | 1,795 |
| Telephone/Communications | 553 | 300 | 395 |
| University Student Union Rent | <u>39,200</u> | <u>21,800</u> | <u>21,800</u> |
| Total Operating Expenses | <u>154,081</u> | <u>191,000</u> | <u>154,702</u> |
| SURPLUS/(DEFICIT) TO RESERVE FOR COMMERCIAL OPERATIONS | <u>(31,162)</u> | <u>27,900</u> | <u>10,005</u> |

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
UNIVERSITY DINING SERVICES - WAREHOUSE
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2009 AND 2008

| | 2007-08 ACTUAL | 2008-09 BUDGET | 2008-09 ACTUAL |
|-------------------------------------|-------------------|-------------------|-------------------|
| INCOME: | | | |
| Juice It Up | 0 | 0 | 0 |
| Total Income | 0 | 0 | 0 |
| EXPENSES: | | | |
| Payroll | | | |
| Monthly | 7,057 | 0 | 0 |
| Part-Time | 6,602 | 0 | 54 |
| Employee Benefits | 241 | 0 | 1,341 |
| Total Payroll | 13,900 | 0 | 1,395 |
| Damaged Merchandise | 2,925 | 0 | 0 |
| Equipment Rental | 472 | 0 | 0 |
| Inventory Variance | 29,143 | 0 | (2,128) |
| Janitorial/Sanitation | 974 | 0 | 974 |
| Laundry | 57 | 0 | 0 |
| Miscellaneous | 195 | 0 | 0 |
| Office Supplies | 927 | 0 | 0 |
| Repairs/Maintenance | 5,261 | 0 | 6,312 |
| Telephone/Communications | 226 | 0 | 0 |
| Vehicle Expense | 470 | 0 | 0 |
| Total Expenses | 54,549 | 0 | 6,553 |
| Warehouse Allocated to Units | 54,549 | 0 | 6,553 |
| ALLOCATIONS: | | | |
| Association Accounting | 0 | 0 | 0 |
| Residence Dining Facility | 54,549 | 0 | 6,553 |
| Total Warehouse Allocated | 54,549 | 0 | 6,553 |

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
 UNIVERSITY STUDENT UNION
 STATEMENT OF OPERATIONS
 FOR THE YEARS ENDED JUNE 30, 2009 AND 2008

| | 2007-08 ACTUAL | 2008-09 BUDGET | 2008-09 ACTUAL |
|--|-------------------|-------------------|-------------------|
| INCOME: | | | |
| Building Operations - Custodial | 71,029 | 40,000 | 45,105 |
| General | 1,959,660 | 2,132,300 | 2,131,828 |
| Information Center/Reservations | 10,741 | 17,200 | 13,875 |
| Post Office | 13,122 | 22,780 | 10,726 |
| Union Productions | 18,524 | 9,900 | 10,954 |
| Recreation | 348,036 | 365,800 | 341,685 |
| Satellite Student Union | 124,744 | 100,000 | 105,917 |
| Total Income | 2,545,856 | 2,687,980 | 2,660,090 |
| DISBURSEMENTS: | | | |
| Building Operations | 605,929 | 681,800 | 591,592 |
| General | 1,128,741 | 1,321,300 | 1,086,186 |
| Information Center/Reservations | 99,370 | 107,700 | 105,350 |
| Post Office | 56,076 | 61,584 | 41,602 |
| Union Productions | 177,942 | 191,200 | 180,469 |
| Recreation | 183,106 | 194,900 | 183,935 |
| Satellite Student Union | 105,526 | 113,700 | 90,429 |
| Total Disbursements | 2,356,690 | 2,672,184 | 2,279,563 |
| SURPLUS TO RESERVE FOR UNIVERSITY STUDENT UNION | 189,166 | 15,796 | 380,527 |

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
UNIVERSITY STUDENT UNION - BUILDING OPERATIONS - CUSTODIAL/MAINTENANCE
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2009 AND 2008

| | 2007-08 ACTUAL | 2008-09 BUDGET | 2008-09 ACTUAL |
|------------------------|-------------------|-------------------|-------------------|
| INCOME: | | | |
| USU Custodial Services | 71,029 | 40,000 | 45,105 |
| DISBURSEMENTS: | | | |
| Payroll: | | | |
| Hourly | 91,647 | 90,800 | 82,186 |
| Monthly | 163,815 | 192,800 | 169,583 |
| Student | 112,439 | 123,000 | 109,110 |
| Employee Benefits | 136,229 | 173,700 | 141,316 |
| Total Payroll | 504,131 | 580,300 | 502,195 |
| Computer Lease | 1,062 | 1,000 | 0 |
| Custodial Supplies | 45,941 | 48,000 | 37,261 |
| Employee Procurement | 0 | 0 | 90 |
| Miscellaneous | 0 | 0 | 0 |
| Repairs/Maintenance | 28,214 | 37,500 | 27,689 |
| Service Contracts | 26,374 | 15,000 | 23,411 |
| Travel/Training | 208 | 0 | 0 |
| Utilities | 0 | 0 | 946 |
| Total Disbursements | 605,929 | 681,800 | 591,592 |
| NET DEFICIT | (534,901) | (641,800) | (546,487) |

**CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
UNIVERSITY STUDENT UNION - GENERAL
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2009 AND 2008**

| | 2007-08 ACTUAL | 2008-09 BUDGET | 2008-09 ACTUAL |
|--|-------------------|-------------------|-------------------|
| INCOME: | | | |
| Commercial Leased Space - Food Service | 75,000 | 75,000 | 75,000 |
| Commercial Leased Space - Pavilion | 49,400 | 44,800 | 48,800 |
| Donation-Associated Students | 7,269 | 22,800 | 12,378 |
| Graphics Arts Services | 4,120 | 3,000 | 3,100 |
| Interest Income | 38,850 | 30,000 | 23,141 |
| Miscellaneous | 2,813 | 700 | 50 |
| Space Rental - USU Rooms | 23,996 | 24,000 | 21,826 |
| Support Services - ATM | 4,200 | 4,000 | 19,521 |
| Support Services - Copy Machine | 4,012 | 3,000 | 3,012 |
| USU Fees Returned to Operations | 1,750,000 | 1,925,000 | 1,925,000 |
| Total Income | 1,959,660 | 2,132,300 | 2,131,828 |
| DISBURSEMENTS: | | | |
| Payroll: | | | |
| Hourly | 2,766 | 0 | 3,548 |
| Monthly | 126,188 | 214,400 | 155,966 |
| Student-Graphics | 5,276 | 6,000 | 6,554 |
| Employee Benefits | 48,963 | 75,000 | 70,931 |
| Actual Retired Employee Benefits | 54,429 | 59,800 | 61,315 |
| Accrued Retired Employee Benefits | (35,258) | 15,000 | (44,620) |
| Total Payroll | 202,364 | 370,200 | 253,694 |
| Advertising/Printing | 4,696 | 5,100 | 1,724 |
| Art Fund | 1,666 | 600 | 1,004 |
| Alumni Development - ASI | 0 | 5,000 | 0 |
| Capital Equipment | 51,513 | 34,900 | 16,012 |
| Capital Equipment - USU Computer Lab | 7,269 | 7,200 | 7,378 |
| Chancellor's Office Centrally Paid Costs | 614 | 1,200 | 485 |
| Computer Lease | 5,584 | 6,000 | 3,927 |
| Computer Supplies | 0 | 0 | 563 |
| Contingency Fund/Contingency Reserve | 197 | 3,500 | 686 |
| Copy Paper/Supplies | 0 | 1,000 | 396 |
| Co-Sponsorships | 22,209 | 45,000 | 20,762 |
| Dues/Memberships/Subscriptions | 5,647 | 4,000 | 6,789 |
| Employee Recruitment | 887 | 1,000 | 80 |
| 40th Anniversary Celebration | 0 | 0 | 16,094 |
| Insurance | 18,504 | 18,500 | 19,398 |
| Leadership - ASI | 0 | 10,600 | 0 |
| Management Services Agreement Fee | 306,852 | 300,000 | 267,190 |
| Miscellaneous | 1,348 | 1,500 | 15 |
| Office Supplies | 2,169 | 2,000 | 2,756 |

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
 UNIVERSITY STUDENT UNION - GENERAL
 STATEMENT OF OPERATIONS
 FOR THE YEARS ENDED JUNE 30, 2009 AND 2008

| | 2007-08 ACTUAL | 2008-09 BUDGET | 2008-09 ACTUAL |
|--|-------------------|-------------------|-------------------|
| DISBURSEMENTS (Continued): | | | |
| Postage | 502 | 400 | 608 |
| Printing | 0 | 900 | 0 |
| Professional Development | 0 | 6,400 | 0 |
| Renovations | 9,418 | 0 | 0 |
| Repairs/Maintenance | 0 | 0 | 8,343 |
| Save Mart Center Student Seat Licenses | 300,000 | 300,000 | 300,000 |
| Security Services | 41,929 | 40,000 | 37,438 |
| Service Contracts | 6,588 | 6,000 | 5,226 |
| Telephone/Communications | 11,415 | 16,800 | 8,712 |
| Travel/Training | 21,072 | 10,500 | 445 |
| Uncollectible Debt | 0 | 500 | 6 |
| Uniforms | 1,027 | 2,500 | 868 |
| Utilities | 105,271 | 120,000 | 105,587 |
| | 1,128,741 | 1,321,300 | 1,086,186 |
| Total Disbursements | | | |
| NET SURPLUS | 830,919 | 811,000 | 1,045,642 |

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
UNIVERSITY STUDENT UNION - INFORMATION CENTER/RESERVATIONS
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2009 AND 2008

| | 2007-08 | 2008-09 | 2008-09 |
|--------------------------------|-------------|-------------|-------------|
| | ACTUAL | BUDGET | ACTUAL |
| INCOME: | | | |
| Support Services | | | |
| Fax Machine | 213 | 200 | 141 |
| Information Center Commissions | 7,638 | 15,000 | 10,994 |
| Satellite Box Office | 2,890 | 2,000 | 2,740 |
| | <hr/> | <hr/> | <hr/> |
| Total Income | 10,741 | 17,200 | 13,875 |
| DISBURSEMENTS: | | | |
| Payroll: | | | |
| Monthly | 35,069 | 36,500 | 37,904 |
| Hourly | 5,102 | 0 | 0 |
| Student | 31,669 | 34,500 | 36,636 |
| Employee Benefits | 22,827 | 32,100 | 25,988 |
| Total Payroll | <hr/> | <hr/> | <hr/> |
| | 94,667 | 103,100 | 100,528 |
| Advertising/Printing | 381 | 400 | 534 |
| Computer Lease | 1,651 | 2,200 | 1,499 |
| Dues/Memberships/Subscriptions | 293 | 0 | 0 |
| Miscellaneous | 90 | 0 | 98 |
| Office Supplies | 1,688 | 1,000 | 1,990 |
| Over/Short | 56 | 0 | (15) |
| Service Contracts | 413 | 1,000 | 574 |
| Uncollectible Debt | 132 | 0 | 142 |
| | <hr/> | <hr/> | <hr/> |
| Total Disbursements | 99,370 | 107,700 | 105,350 |
| NET DEFICIT | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> |
| | (88,629) | (90,500) | (91,475) |

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
UNIVERSITY STUDENT UNION - POST OFFICE
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2009 AND 2008

| | 2007-08 ACTUAL | 2008-09 BUDGET | 2008-09 ACTUAL |
|-------------------------------|-------------------|-------------------|-------------------|
| INCOME: | | | |
| US Post Office Commissions | 8,878 | 4,094 | 6,421 |
| Miscellaneous | 125 | 0 | 0 |
| Other Commissions | 0 | 15,000 | 415 |
| Packing Supplies | 3,803 | 0 | 3,858 |
| Sales (Non-Taxable) | 188 | 3,686 | 27 |
| Sales - Soda, Candy (Taxable) | 128 | 0 | 5 |
| | <hr/> | | |
| Total Income | 13,122 | 22,780 | 10,726 |
| DISBURSEMENTS: | | | |
| Payroll: | | | |
| Monthly | 22,954 | 13,488 | 12,549 |
| Student | 7,855 | 19,283 | 12,696 |
| Employee Benefits | 20,854 | 23,140 | 12,130 |
| Total Payroll | 51,663 | 55,911 | 37,375 |
| Advertising/Printing | 0 | 0 | 16 |
| Office Supplies | 1,327 | 1,394 | 1,382 |
| Other | 193 | 200 | 0 |
| Over/Short | (15) | 25 | 113 |
| Packaging Supplies | 2,698 | 3,329 | 1,901 |
| Postal Bond | 100 | 100 | 100 |
| Service Contracts | 110 | 625 | 715 |
| | <hr/> | | |
| Total Disbursements | 56,076 | 61,584 | 41,602 |
| | <hr/> | | |
| NET DEFICIT | (42,954) | (38,804) | (30,876) |

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
UNIVERSITY STUDENT UNION - UNION PRODUCTIONS
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2009 AND 2008

| | 2007-08 ACTUAL | 2008-09 BUDGET | 2008-09 ACTUAL |
|--------------------------------|-------------------|-------------------|-------------------|
| INCOME: | | | |
| Program Activities | | | |
| B.A.G. of Laughs | 516 | 200 | 562 |
| Big Screen | 63 | 0 | 485 |
| Celebrations | 630 | 1,000 | 1,905 |
| Concerts/The Music Scene | 125 | 100 | 700 |
| Homecoming | 50 | 100 | 0 |
| Performing Arts/Center Stage | 5,867 | 2,000 | 1,497 |
| Recreation | 5,395 | 3,000 | 4,655 |
| Special Events | 5,878 | 3,500 | 1,150 |
| Today's Issues | 0 | 0 | 0 |
| | <hr/> | <hr/> | <hr/> |
| Total Income | 18,524 | 9,900 | 10,954 |
| DISBURSEMENTS: | | | |
| Payroll: | | | |
| Monthly | 66,805 | 67,000 | 68,191 |
| Employee Benefits | 27,700 | 31,400 | 28,672 |
| Total Payroll | <hr/> | <hr/> | <hr/> |
| Advertising/Printing | 2,941 | 1,000 | 2,087 |
| Celebrations/Festivals | 3,541 | 4,000 | 4,510 |
| Comedy/B.A.G. of Laughs | 2,982 | 3,500 | 3,387 |
| Computer Lease | 2,332 | 2,300 | 2,232 |
| Concerts/The Music Scene | 24,952 | 27,000 | 21,147 |
| Dues/Memberships/Subscriptions | 895 | 900 | 925 |
| Films/Videos/Big Screen | 8,961 | 9,000 | 8,229 |
| Homecoming/Spirit | 3,216 | 5,000 | 3,826 |
| Marketing/Promotions | 0 | 1,000 | 0 |
| Office Supplies | 749 | 1,000 | 1,663 |
| Performing Arts/Center Stage | 19,983 | 19,000 | 19,018 |
| Recreation/Leisure | 5,984 | 7,000 | 7,038 |
| Special Events | 2,220 | 3,500 | 3,428 |
| Today's Issues/The Point | 557 | 2,000 | 1,945 |
| Travel/Training | 4,124 | 6,600 | 4,171 |
| | <hr/> | <hr/> | <hr/> |
| Total Disbursements | 177,942 | 191,200 | 180,469 |
| NET DEFICIT | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> |
| | (159,418) | (181,300) | (169,515) |

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
UNIVERSITY STUDENT UNION - RECREATION CENTER
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2009 AND 2008

| | 2007-08 ACTUAL | 2008-09 BUDGET | 2008-09 ACTUAL |
|--|-------------------|-------------------|-------------------|
| INCOME: | | | |
| Recreation and Leisure Activities: | | | |
| Billiards | 71,323 | 73,000 | 62,465 |
| Bowling | 201,107 | 200,000 | 200,977 |
| Coin-Op Games | 6,208 | 6,000 | 4,698 |
| Locker Rentals | 513 | 800 | 837 |
| Pinball/Video | 29,280 | 23,000 | 20,757 |
| Promotional Events | 14,253 | 13,000 | 17,585 |
| Shoe Rentals | 25,353 | 25,000 | 29,842 |
| Xbox | 0 | 25,000 | 4,524 |
| | <hr/> | | |
| Total Income | 348,036 | 365,800 | 341,685 |
| EXPENSES: | | | |
| Payroll: | | | |
| Hourly | 18,481 | 16,000 | 13,456 |
| Monthly | 47,163 | 48,600 | 48,578 |
| Part-Time | 1,009 | 0 | 1,572 |
| Student | 42,213 | 47,200 | 47,437 |
| Employee Benefits | 21,005 | 33,900 | 25,550 |
| Total Payroll | 129,871 | 145,700 | 136,593 |
| Advertising/Printing | 3,034 | 3,000 | 1,409 |
| Billiard Supplies | 593 | 800 | 221 |
| Bowling Supplies | 4,977 | 6,000 | 3,935 |
| Capital Equipment | 1,335 | 0 | 0 |
| Coin-Op/Video Game Supplies | 9,291 | 5,000 | 3,060 |
| Computer Lease | 1,595 | 1,000 | 1,270 |
| Credit Card Fees | 2,828 | 3,000 | 3,311 |
| Dues/Memberships/Subscriptions | 65 | 300 | 0 |
| Intercollegiate Team Bowling Sponsorship | 5,977 | 0 | 0 |
| Miscellaneous | 44 | 100 | 0 |
| Office Supplies | 1,195 | 1,200 | 912 |
| Over/Short | 34 | 0 | (9) |
| Recreation Events (ACUI) | 0 | 2,000 | 0 |
| Repairs/Maintenance | 11,565 | 15,000 | 21,629 |
| Service Contracts | 7,080 | 7,800 | 8,872 |
| Special Events-Parties/Groups | 2,786 | 3,000 | 2,732 |
| Travel/Training | 836 | 1,000 | 0 |
| | <hr/> | | |
| Total Disbursements | 183,106 | 194,900 | 183,935 |
| | <hr/> | | |
| NET SURPLUS | 164,930 | 170,900 | 157,750 |

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
UNIVERSITY STUDENT UNION - SATELLITE STUDENT UNION
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2009 AND 2008

| | 2007-08 | 2008-09 | 2008-09 |
|--------------------------------|---------------|-----------------|---------------|
| | <u>ACTUAL</u> | <u>BUDGET</u> | <u>ACTUAL</u> |
| INCOME: | | | |
| Equipment Rental | 21,460 | 14,000 | 19,410 |
| Security | 2,746 | 3,000 | 1,795 |
| Space Rental | 78,083 | 65,000 | 65,645 |
| Technicians | 22,455 | 18,000 | 19,067 |
| | | | |
| Total Income | 124,744 | 100,000 | 105,917 |
| DISBURSEMENTS: | | | |
| Payroll: | | | |
| Monthly | 52,688 | 53,000 | 53,282 |
| Student | 9,745 | 11,000 | 8,273 |
| Employee Benefits | 29,752 | 30,400 | 19,474 |
| Total Payroll | 92,185 | 94,400 | 81,029 |
| Capital Equipment | 1,936 | 0 | 0 |
| Computer Lease | 1,860 | 1,300 | 1,082 |
| Conferences/Seminars/Education | 0 | 1,000 | 0 |
| Repairs/Maintenance | 6,989 | 14,000 | 6,623 |
| Security Services | 2,556 | 3,000 | 1,695 |
| | | | |
| Total Disbursements | 105,526 | 113,700 | 90,429 |
| | | | |
| NET SURPLUS/(DEFICIT) | <u>19,218</u> | <u>(13,700)</u> | <u>15,488</u> |