

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

**2013-14
Annual Report
Supplemental Information
(Unaudited)**

**Approved by the Audit Committee
September 18, 2014**

**CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
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CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
THE CALIFORNIA STATE UNIVERSITY AUXILIARY ORGANIZATION
STATEMENTS OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2014 WITH COMPARATIVE TOTALS FOR 2013

	2013 TOTAL	2014 TOTAL	RESTRICTED	COMMERCIAL OPERATIONS			UNIVERSITY COURTYARD	STUDENT REC CENTER	UNIVERSITY STUDENT UNION
			FUND SAVE MART CENTER	BOOKSTORE	FOOD SERVICES	ADMIN			
Revenue:									
Gross Sales	\$ 31,020,246	\$ 31,602,401	\$ 1,158,310	\$ 10,429,056	\$ 8,402,580	1,985,793	\$ 5,832,525	\$ 1,353,797	\$ 2,440,340
Contributions	9,965,996	2,716,648	2,716,648					-	
Other Income	1,424,882	1,705,091	625,726	170,480	157,639	656,347	55,611	10,978	28,310
Total Revenues	42,411,124	36,024,140	4,500,684	10,599,536	8,560,219	2,642,140	5,888,136	1,364,775	2,468,650
Expenses and Losses:									
Cost of Goods Sold	10,364,310	10,591,324		7,581,250	3,010,074				
Salaries/Wages	5,937,948	5,993,693		999,205	1,680,620	1,193,219	744,196	471,496	904,957
Employee Benefits	2,426,751	2,600,630		547,537	511,067	863,821	178,713	192,405	307,087
Administration-Food Services	439,167	662,746			662,746				
Advances to SMG	1,332,989	1,167,931	1,167,931						
Advertising/Printing	77,713	83,120	2,538	9,704	27,976		28,876	6,156	7,870
Athletic Corporation Entitlements	250,855	267,855	267,855						
Audit/Legal Expense	116,545	72,801	45,716		102	26,983	-		
Bad Debt Expense	101,747	5,817	-	5,362	-		-	200	255
Bank Charges	19,994	7,395			1,633	5,762			
Bond Expenses	173,050	67,469	29,745				37,724		
Capital Lease Expense	3,300,835	3,114,390	3,114,390						
Chancellor's Office Fee	32,224	13,795	-			13,795	-	-	-
Computer Supplies/Expense	82,028	79,097		10,672	1,978	14,079	31,352	8,452	12,564
Consulting	40,631	8,475	-		-	8,475			-
Contract Services	1,067,227	992,183			102,800		827,053	62,330	
Credit Card Fees	302,349	319,670	3,615	145,933	97,939		60,066	1,641	10,476
Depreciation/Amortization	4,219,683	4,062,617	2,905,599	22,703	241,664	135,025	644,148	33,664	79,814
Dues/Memberships/Subscriptions	30,982	31,920		16,680	260	6,226	1,332	1,433	5,989
Employee Recruitment	5,466	3,105			1,732	274	67	-	1,032
Equipment Purchased	64,708	78,789						42,668	36,121
Housing Incentives	35,633	25,585					25,585		
Insurance	501,908	512,456	246,458	50,389		15,906	163,711	14,893	21,099
Interest Expense	238,109	213,017					213,017		
Janitorial/Sanitation	98,950	98,648			61,554		12,985	24,109	
Laundry	66,855	79,148			56,320		22,591	237	
Licenses/Permits/Fees	144,762	123,287	1,312	1,916	9,500	104,676	5,883		
Loss on Retirement of Bonds	605,000	-	-						
Management Services Fee	904,328	780,658		235,219			235,219	75,000	235,220
Miscellaneous	86,442	68,924	-	4,588	28,894	4,519	9,158	19,187	2,578
Non-Student Tax	13,134	13,403			13,403				
Obsolete Merchandise	47,401	30,901		30,901					
Office Supplies	117,995	125,966		31,921	11,814	25,047	36,374	1,674	19,136
Paper Supplies	234,215	239,483			154,343		47,813		37,327
Possessory Interest Tax	835,304	103,437	103,437						
Postage/Freight	34,069	36,628		8,671	215	15,136	12,393		213
Rent/Rental	125,100	160,706		26,502	66,822	38,501	22,764	6,117	-
Repairs/Maintenance	561,377	574,255	-	33,200	190,464	32,840	169,507	25,025	123,219
Resident Advisor Meals	162,942	164,916			93,963		70,953		
Royalties	131,052	132,802			132,802				

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
 THE CALIFORNIA STATE UNIVERSITY AUXILIARY ORGANIZATION
 STATEMENTS OF ACTIVITIES
 FOR THE YEAR ENDED JUNE 30, 2014 WITH COMPARATIVE TOTALS FOR 2013

	2013 TOTAL	2014 TOTAL	RESTRICTED FUND	COMMERCIAL OPERATIONS			UNIVERSITY COURTYARD	STUDENT REC CENTER	UNIVERSITY STUDENT UNION
			SAVE MART CENTER	BOOKSTORE	FOOD SERVICES	ADMIN			
Save Mart Seat Licenses	300,000	300,000							300,000
Security Services	36,247	45,060			2,721	42,339			-
Smallwares	75,770	64,491	-		39,898		24,593		
Student Programs	71,086	82,431						6,681	75,750
Telephone/Communications	45,538	44,305		7,921	9,816	7,097	9,263	4,481	5,727
Travel/Training	45,448	64,043		3,798	3,273	9,492	27,566	2,510	17,404
University Donations	389,912	133,081	7,927	2,514	62,419	60,221			-
USU Co-Sponsorships	10,534	2,978							2,978
Utilities	1,304,292	1,275,713		26,571	190,090	18,707	521,761	412,749	105,835
Warehouse Expense	33,548	5,653			5,653				
Wilkinson Group Fee	180,000	180,000	180,000						
Total Expenses and Losses	37,824,153	35,906,797	8,076,523	9,803,157	7,474,555	2,642,140	4,184,663	1,413,108	2,312,651
Net Income (Loss) from Operations	\$ 4,586,971	\$ 117,343	\$ (3,575,839)	\$ 796,379	\$ 1,085,664	\$ -	\$ 1,703,473	\$ (48,333)	\$ 155,999
Allocation of Income:									
Auxiliary Activities Fund									
Other	\$ 3,001,524	\$ 3,585,516		\$ 796,379	\$ 1,085,664	\$ -	\$ 1,703,473		
Student Recreation Center	14,419	(48,333)					\$ (48,333)		
University Student Union	215,181	155,999						\$	155,999
Restricted Fund Save Mart Center	1,355,847	(3,575,839)	(3,575,839)						
Total Amount Allocated	\$ 4,586,971	\$ 117,343	\$ (3,575,839)	\$ 796,379	\$ 1,085,664	\$ -	\$ 1,703,473	\$ (48,333)	\$ 155,999

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
SCHEDULE OF STUDENT FEE OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2014 AND 2013

	<u>2013</u>	<u>2014</u>
	<u>ACTUAL</u>	<u>ACTUAL</u>
REVENUES:		
Amount Received from Student Body Center Fees	\$ 2,783,400	\$ 2,916,400
Revenues from Operations	1,049,968	917,025
Total Revenues	3,833,368	3,833,425
EXPENDITURES:		
Payroll	1,283,003	1,376,453
Employee Benefits	476,266	499,492
Operating Expenses:		
Advertising/Printing	13,948	14,026
Bad Debts	935	455
Computer Supplies/Expense	19,767	21,016
Consulting	1,700	0
Contracted Services	69,064	62,330
Copier Lease	11,232	6,117
Credit Card Fees	9,668	12,118
Depreciation	61,080	113,478
Dues/Meetings/Subscriptions	10,705	7,422
Employee Recruitment	2,087	1,032
Equipment Purchased	64,708	78,789
Insurance	35,593	35,992
Janitorial	54,341	60,422
Laundry	148	237
Management Services Agreement Fee	394,776	310,219
Miscellaneous	19,423	15,674
Office Supplies	15,931	21,825
Over/Short	44	(128)
Postage/Freight	170	213
Repairs/Maintenance	138,322	148,244
Save Mart Seat Licenses	300,000	300,000
Student Programs	71,086	82,431
Telephone/Communications	10,271	10,208
Travel/Training	10,449	19,914
Uniforms	2,360	6,219
USU Co-Sponsorships	10,534	2,978
Utilities	516,160	518,583
Total Expenditures	3,603,768	3,725,759
Operating Surplus (Deficit)	\$ 229,600	\$ 107,666

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
 SCHEDULE OF INVESTMENTS
 AS OF JUNE 30, 2014

INVESTMENTS	COST	MARKET VALUE AT 6/30/14	DATE OF PURCHASE	MATURITY DATE	STATED RATE OF RETURN
<u>Money Markets:</u>					
2.1141 Citibank- Money Market	\$ 9,939,537	\$ 9,939,537			0.25%
2.1142 Local Agency Investment Fund	14,761,284	14,761,284			0.22%
Total Money Market Investments	24,700,821	24,700,821			
 <u>Common Funds:</u>					
2.1505 Common Fund Multi-Strategy Equity Fund	150,000	2,178,373	10/31/86		22.08%
Common Fund Value Equity Fund	350,500	350,500	10/31/86		
Total Common Funds	500,500	2,178,373			
 <u>Mutual Funds:</u>					
2.1501 Smith Barney Managed Government Fund	331,493	332,534	VARIOUS		0.31%
2.1508 Dodge & Cox Income Fund	399,290	387,947	6/30/99		6.47%
2.1508 Dodge & Cox Balanced Fund	399,290	702,216	6/30/99		19.73%
Total Mutual Funds	1,130,073	1,422,697			
Total Long Term Investments	1,630,573	3,601,070			
Total Investments	\$ 26,331,394	\$ 28,301,891			

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
ADMINISTRATION
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2014 AND 2013

	2012 - 13 ACTUAL	2013 - 14 BUDGET	2013 - 14 ACTUAL
INCOME:			
Management Services Agreement Fees:			
Agricultural Foundation	\$ 128,500	\$ 149,000	\$ 149,000
Associated Students	55,400	59,791	59,791
Bookstore	254,776	300,000	235,219
Food Services	254,776	300,000	235,219
Foundation	662,500	674,152	674,152
Fresno State Programs for Children, Inc.	70,600	68,500	68,500
Kenneth L. Maddy Institute	9,100	9,373	9,373
Student Recreation Center	140,000	75,000	75,000
University Courtyard	254,776	300,000	235,219
University Student Union	254,776	300,000	235,219
AOCOMP Refund	23,839	0	29,519
AOUIIT Refund	19,541	0	0
Insurance Refunds	23,602	53,000	10,249
Investment Income	106,014	100,000	91,682
Miscellaneous Income	41,767	50,000	108,915
Rental Income - ATM	7,200	7,200	7,200
Unrealized Gains/(Loss) on Investments	293,386	0	417,882
Total Revenue	2,600,553	2,446,016	2,642,140
 EXPENSES:			
Administration:			
Payroll:			
Benefitted (Including Reimbursed)	715,261	699,486	700,411
Students/Part Time	11,055	12,000	36,589
Employee Benefits	316,886	302,830	304,365
Actual Retired Employee Benefits	67,020	64,000	89,445
Accrued Retired Employee Benefits	11,439	0	263,297
Total Payroll	1,121,661	1,078,316	1,394,107
Audit Fees	32,091	35,000	26,595
Bank Charges	18,460	17,000	5,762
Building Association Fees	4,529	5,000	4,529
Computer Lease	6,528	7,500	6,787
Consulting	0	0	125
Copier Lease	6,041	15,000	10,661
CSU Centrally Paid Indirect Costs	32,224	30,000	13,795
Custodial/Building Maintenance	8,468	9,000	9,621
Depreciation:			
Buildings	79,345	79,345	79,345
Equipment	13,187	9,582	10,810
Dues/Memberships/Subscriptions	6,027	6,000	6,096
Employee Recruitment	647	500	204
Equipment Maintenance/Repair	3,422	11,000	3,464

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
ADMINISTRATION
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2014 AND 2013

	2012 - 13 ACTUAL	2013 - 14 BUDGET	2013 - 14 ACTUAL
Administration (Continued):			
Insurance	15,055	18,000	15,906
Investment Fees	6,611	6,000	8,027
Legal Fees	1,120	500	388
Licenses/Permits/Fees	285	1,000	355
Miscellaneous	1,764	2,500	3,269
Office Lease - 2763 E. Shaw, Suite 103	27,846	28,000	27,840
Office Supplies	16,929	18,000	16,884
Postage	14,010	11,000	15,119
Records Retention	2,426	1,000	225
Security - Cash Handling	35,017	35,000	40,810
Telephone/Communications	4,039	4,500	4,259
Travel/Training	7,275	5,000	5,784
Utilities	16,546	17,000	16,668
Administration Sub-Total	1,481,553	1,450,743	1,727,433
Human Resources/Payroll:			
Payroll:			
Benefitted	218,942	214,000	228,004
Student	10,600	12,500	11,067
Employee Benefits	76,767	75,000	86,763
Actual Retired Employee Benefits	21,184	21,000	21,873
Accrued Retired Employee Benefits	(22,357)	0	(10,198)
Total Payroll	305,136	322,500	337,509
Computer Lease	1,871	2,100	5,590
Consulting	825	0	6,263
Dues/Memberships/Subscriptions	0	1,000	0
Employee Assistance Program	10,000	10,000	10,000
Employee Recruitment	320	200	70
Legal Fees	0	500	0
Miscellaneous	1,336	500	213
Office Supplies/Postage	12,041	7,500	7,593
Repairs/Maintenance	0	0	162
Safety Program	1,229	1,000	1,529
Software	0	1,500	0
Telephone/Communications	1,318	1,000	1,192
Travel/Training	1,870	1,000	1,710
Workers Comp Claims Administration	1,335	0	0
Human Resources/Payroll Sub-Total	337,281	348,800	371,832

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
ADMINISTRATION
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2014 AND 2013

	<u>2012 - 13</u> <u>ACTUAL</u>	<u>2013 - 14</u> <u>BUDGET</u>	<u>2013 - 14</u> <u>ACTUAL</u>
Management Information Systems:			
Payroll:			
Benefitted	213,585	212,000	217,147
Employee Benefits	98,647	100,000	94,673
Accrued Retired Employee Benefits	5,215	0	3,603
Total Payroll	<u>317,447</u>	<u>312,000</u>	<u>315,423</u>
Computer Hardware/Repair (minor)	2,673	1,600	1,420
Computer Lease	1,835	2,300	1,701
Computer Software/Licenses	2,947	6,000	1,007
Computer Supplies	681	500	0
Consulting	3,875	5,000	2,088
Depreciation	39,185	59,877	44,870
Dues/Memberships/Subscriptions	100	100	130
Maintenance Contracts	27,233	21,677	16,941
Miscellaneous	584	500	1,039
Office Supplies/Postage	852	600	570
Postage/Freight	0	0	17
Software Support Fees	92,709	76,580	91,766
Telephone/Communications	1,547	1,500	1,646
Travel/Training	1,223	2,500	1,997
Utilities	1,937	1,500	2,039
M.I.S. Sub-Total	<u>494,828</u>	<u>492,234</u>	<u>482,654</u>
University Donations			
Smittcamp Honors Scholars Housing Allowance	225,000	0	0
Save Mart Center Suite	50,000	50,000	50,000
President's Suite-Catering	8,885	0	851
University Donations	3,006	0	9,370
University Donations Sub-Total	<u>286,891</u>	<u>50,000</u>	<u>60,221</u>
Total Expenses	<u>2,600,553</u>	<u>2,341,777</u>	<u>2,642,140</u>
NET	<u>\$ -</u>	<u>\$ 104,239</u>	<u>\$ -</u>

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC
 BOOKSTORE
 STATEMENT OF OPERATIONS
 FOR THE YEARS ENDED JUNE 30, 2014 AND 2013

	2012 - 13 ACTUAL	2013 - 14 BUDGET	2013 - 14 ACTUAL
Sales:			
Computer/Electronics:			
Computers	\$ 1,258,429	\$ 1,300,000	\$ 1,300,830
Electronics	53,621	55,000	58,967
Software	114,805	120,000	71,019
Course Books:			
General Books	46,817	45,000	37,701
New Textbooks	4,033,920	4,000,000	4,115,910
Used Textbooks	1,389,542	1,350,000	1,097,333
Textbook Rental	1,282,545	1,450,000	1,247,788
Online Books	63,002	70,000	129,790
General Merchandise	734,617	745,000	821,377
Non-Merchandise	2,728	10,000	4,508
Soft Goods	679,434	700,000	813,355
Supplies	357,787	375,000	363,380
Vendor Commissions	164,199	200,000	170,480
Total Sales	10,181,446	10,420,000	10,232,439
Cost of Goods Sold	7,427,594	7,475,100	7,452,044
Gross Margin	2,753,852	2,944,900	2,780,395
Operating Expenses:			
Payroll:			
Benefitted	607,829	530,000	546,411
Non-Benefitted	66,973	80,000	57,334
Student	311,691	275,000	315,561
Employee Benefits	341,193	315,043	349,360
Actual Retired Employee Benefits	170,996	193,000	180,599
Accrued Retired Employee Benefits	78,508	0	(22,360)
Total Payroll	1,577,190	1,393,043	1,426,906
Advertising	5,141	9,000	9,704
Computer Lease	10,692	12,000	9,768
Confections/Cups/Sleeves/Lids	641	1,000	483
Credit Card Fees	148,159	165,000	145,933
Depreciation	26,929	22,703	22,703
Donations	2,077	8,000	2,514
Dues/Memberships/Subscriptions	13,016	11,000	16,680
Insurance	49,620	50,500	50,389
Licenses/Permits/Fees	3,121	7,000	1,916
Management Services Agreement Fee	254,776	300,000	235,219
Minor Equipment	1,273	5,000	9,020
Miscellaneous	4,118	3,000	4,105
Obsolete Merchandise	47,401	30,000	30,900
Office Supplies	29,782	40,000	31,920

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC
 BOOKSTORE
 STATEMENT OF OPERATIONS
 FOR THE YEARS ENDED JUNE 30, 2014 AND 2013

	2012 - 13 ACTUAL	2013 - 14 BUDGET	2013 - 14 ACTUAL
Operating Expenses (Continued):			
Postage/Freight	4,835	10,000	8,671
Repairs/Maintenance	23,288	20,000	17,554
Maintenance Contracts	4,866	8,000	6,421
Telephone/Communications	7,565	9,000	7,920
Travel/Training	5,386	5,000	3,799
Uncollectible Debt	3,617	2,000	5,362
Utilities	28,147	26,571	26,571
Total Operating Expenses	2,251,640	2,137,817	2,074,459
SURPLUS TO RESERVE FOR COMMERCIAL OPERATIONS	\$ 502,212	\$ 807,083	\$ 705,936

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
 BOOKSTORE - KENNEL COPY CENTER
 STATEMENT OF OPERATIONS
 FOR THE YEARS ENDED JUNE 30, 2014 AND 2013

	2012 - 13 ACTUAL	2013 - 14 BUDGET	2013 - 14 ACTUAL
INCOME:			
Copy Center Services	\$ 86,035	\$ 78,000	\$ 83,978
Photocopying	27,846	30,000	22,434
Syllabus	281,276	275,000	260,684
Total Income:	395,157	383,000	367,097
Cost Of Goods Sold	54,377	61,000	55,165
Gross Margin	340,780	322,000	311,932
EXPENSES:			
Payroll:			
Benefitted	68,515	71,000	48,844
Non-Benefitted	0	0	0
Student	23,260	25,000	31,055
Employee Benefits	47,791	50,000	39,938
Total Payroll	139,566	146,000	119,837
Computer Lease	982	1,300	904
Copier Lease	26,473	26,450	26,503
Office Supplies	118	0	0
Repairs/Maintenance	160	1,000	205
Syllabus Expense	83,794	84,000	74,040
Total Expenses	251,093	258,750	221,490
SURPLUS TO RESERVE FOR COMMERCIAL OPERATIONS	\$ 89,687	\$ 63,250	\$ 90,442

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
 SAVE MART CENTER
 STATEMENT OF OPERATIONS
 FOR THE YEARS ENDED JUNE 30, 2014 AND 2013

	2012 - 13 ACTUAL	2013 - 14 BUDGET	2013 - 14 ACTUAL
REVENUES:			
Advertising	\$ 685,701	\$ 650,000	\$ 564,450
Campus Pointe - Ground Lease	361,128	372,000	361,128
Donation Revenue	9,958,996	4,477,785	2,716,648
Gain/(Loss) on Sale of Assets	0	0	631
Insurance Refund	29,875	0	20,815
Interest Income	5,239	0	4,344
Other Income	0	0	3,015
Student Seat Licenses	300,000	300,000	593,860
Unrealized Gain on Investments	115,744	25,000	146,684
Vendor Rebates	56,387	100,000	89,109
Total Revenues	11,513,070	5,924,785	4,500,684
EXPENSES:			
Advances to SMG Operating	1,332,989	1,363,000	1,167,931
Advertising/Printing	9,283	0	2,538
Amortization	159,662	54,000	53,221
Audit/Legal Fees	83,334	50,000	45,716
Bad Debt Expense	50,000	0	0
Capital Lease Expense - SRB 2005 Bonds	3,300,835	3,114,390	3,114,390
Consulting Fees	34,231	0	0
Corporate Sponsor Entitlements	0	2,000	0
Credit Card Fees	2,406	2,000	3,615
Donor Stewardship/Cultivation	360	10,000	7,927
Insurance	244,215	246,458	246,458
License, Permits, Fees	212	200	1,312
Loss on Retirement of Bonds	605,000	0	0
Miscellaneous	3,001	500	0
Possessory Interest Taxes	835,304	105,000	103,437
Repairs/Maintenance	357	1,000	0
Smallwares	1,899	0	0
Wilkinson Group Fee	180,000	180,000	180,000
Total Expenses	6,843,088	5,128,548	4,926,545
SURPLUS/(DEFICIT) BEFORE ENTITLEMENTS AND NON-CASH EXPENDITURES	4,669,982	796,237	(425,861)
Entitlements and Non-Cash Expenditures:			
Athletic Corporation Entitlements	250,855	250,000	267,855
Bond Expenses:			
Bond Issue - 2002	103,893	0	0
Bond Issue - 2005	30,638	30,000	29,745
Depreciation:			
Building	2,607,875	2,621,078	2,610,732
Equipment	320,874	241,000	241,646
SURPLUS/(DEFICIT) TO RESERVE FOR SAVE MART CENTER	\$ 1,355,847	\$ (2,345,841)	\$ (3,575,839)

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
STUDENT RECREATION CENTER
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2014 AND 2013

	2012 - 13 ACTUAL	2013 - 14 BUDGET	2013 - 14 ACTUAL
INCOME:			
Student Fees Returned to Operations	\$ 1,037,400	\$ 1,112,400	\$ 1,112,400
Lease Space:			
Lyles Center	183,840	60,000	37,000
Peters Center	79,650	79,650	79,650
Memberships	56,232	65,000	52,255
Other Rental Income	12,445	11,000	17,824
Rental Income, Lockers	3,098	4,000	2,993
Retail Sales	22,892	22,000	20,778
Personal Training	632	0	541
Summer Camp	18,370	10,000	29,157
Towel Service	1,430	2,000	1,200
Donation-Associated Students-Capital Equipment	7,000	0	-
Interest Income	1,127	1,500	934
Miscellaneous	9,286	5,000	10,044
Total Income	1,433,402	1,372,550	1,364,775
EXPENSES:			
Payroll:			
Benefitted	263,144	270,000	274,225
Non-Benefitted	0	0	904
Student	203,397	201,000	196,367
Employee Benefits	170,041	165,000	177,059
Accrued Retired Employee Benefits	(5,117)	0	15,346
Total Payroll	631,465	636,000	663,901
Advertising/Marketing/Promotions	3,358	5,000	6,156
Bad Debt Expense	0	0	200
Computer Expense:			
Lease	3,233	5,000	4,016
Maintenance Fees	5,196	5,000	4,436
Misc. Supplies/Software	740	0	0
Contracted Services:			
Landscape	14,621	10,000	14,032
Elevator Service	4,446	6,000	2,348
Engineering Services - HVAC	22,085	22,000	22,148
Fitness Equipment	13,442	10,000	10,740
Group Fitness	9,018	10,000	7,880
Pest Management	2,220	5,000	2,220
Copier Lease	10,749	5,000	6,117
Credit Card Fees	1,556	1,500	1,641
Depreciation	17,241	38,000	33,664
Dues/Memberships/Subscriptions	1,275	1,500	1,433
Employee Recruitment	1,251	200	0
Equipment:			
Building	2,688	0	8,057
Check Out	8,858	0	963
Exercise	3,454	0	33,416
Group Fitness	1,009	0	232

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
 STUDENT RECREATION CENTER
 STATEMENT OF OPERATIONS
 FOR THE YEARS ENDED JUNE 30, 2014 AND 2013

	2012 - 13 ACTUAL	2013 - 14 BUDGET	2013 - 14 ACTUAL
EXPENSES (CONTINUED):			
Insurance	14,936	14,000	14,893
Janitorial Supplies	22,623	22,000	24,109
Laundry	148	200	237
Management Services Agreement Fee	140,000	75,000	75,000
Miscellaneous	310	500	463
Office Supplies/Postage	1,337	1,500	1,674
Over/Short	(10)	0	(28)
Program/Special Events	8,374	8,000	6,681
Repairs/Maintenance:	39,872	0	25,025
Building	0	25,000	0
Retail - Cost of Goods Purchased	16,815	17,000	14,962
Telephone/Communications	4,858	5,000	4,481
Travel/Training	6,582	2,000	2,510
Uniforms	1,199	3,000	3,787
Utilities	400,803	435,000	412,749
Waste Management	3,231	3,500	2,962
	<u>1,418,983</u>	<u>1,371,900</u>	<u>1,413,108</u>
Total Disbursements			
	<u>\$ 14,419</u>	<u>\$ 650</u>	<u>\$ (48,333)</u>
SURPLUS (DEFICIT) TO RESERVE FOR STUDENT RECREATION CENTER			

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
UNIVERSITY COURTYARD
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2014 AND 2013

	2012 - 13 ACTUAL	2013 - 14 BUDGET	2013 - 14 ACTUAL
SALES:			
Rent	\$ 5,113,477	\$ 4,114,700	\$ 5,309,588
Application Fee	57,100	60,000	62,364
Assessments	35,254	45,000	28,688
ATM Commission	1,092	2,500	1,473
Safe Commission	0	0	2,984
Damage Assessments	11,351	5,000	11,216
Key Charges	15,952	15,000	16,816
Late Fees	16,920	14,000	13,051
Miscellaneous	19,433	25,000	28,798
Processing Fees	18,855	20,000	20,090
Rebate - Energy	21		23
Service Charges	62,692	55,000	59,663
Summer Conferences	297,273	335,000	283,667
Summer Session Rent	26,681	15,000	24,399
Vendor/Laundry Commissions	22,297	22,000	25,317
	5,698,397	4,728,200	5,888,136
Total Income			
 EXPENSES:			
General	2,322,397	2,295,124	2,120,074
Marketing	116,537	109,300	125,563
Summer Conferences	388,934	396,950	377,822
Physical Plant	1,442,979	1,287,285	1,370,735
Resident Life	186,978	173,650	190,469
	4,457,825	4,262,309	4,184,663
Total Expenses			
 SURPLUS TO RESERVE FOR UNIVERSITY COURTYARD	\$ 1,240,572	\$ 465,891	\$ 1,703,473

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
UNIVERSITY COURTYARD
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2014 AND 2013

	2012 - 13 ACTUAL	2013 - 14 BUDGET	2013 - 14 ACTUAL
General:			
Payroll:			
Benefitted	\$ 267,669	\$ 260,000	\$ 268,330
Non Benefitted	6,014	0	0
Student	167,248	170,000	165,851
Employee Benefits	136,619	140,500	140,370
Actual Retired Employee Benefits	329	0	329
Accrued Retired Employee Benefits	(9,043)	0	(26,771)
Total Payroll	568,836	570,500	548,109
Advertising and Printing	0	3,000	0
Allowance for Uncollectible Debt	26,880	20,000	0
Bond Amortization:			
Bond Issue - 1995	2,250	0	0
Bond Issue - 2011	36,269	38,000	37,724
Cable TV	123,747	112,000	60,539
Computer Lease	10,666	7,000	10,660
Computer Supplies	9,394	0	6,994
Copier Lease	0	14,000	0
Credit Card Fees	55,142	50,000	60,066
Depreciation:			
Buildings	467,741	455,036	455,036
Equipment	205,182	188,376	189,111
Dues/Memberships/Subscriptions	588	1,000	634
Employee Recruitment	52	200	27
Financial Aid Fee Assessment	9,342	9,000	(9,000)
Hotel Rental Expense	0	0	11,673
Housing Incentive	35,633	20,000	25,585
Insurance	157,425	164,012	163,711
Interest Expense:			
Bond Debt	238,109	237,000	213,017
Management Services Agreement Fee	254,776	300,000	235,219
Miscellaneous	12,347	8,000	3,735
Office Supplies	21,727	17,000	16,388
Over/Short	(433)	0	98
Repairs/Maintenance	209	0	(126)
Residence Advisor Meals	66,700	60,000	69,069
Software Agreement - CBORD	7,825	9,000	8,076
Telephone/Communications	9,015	9,000	8,578
Travel/Training	2,975	3,000	5,152
Total General	\$ 2,322,397	\$ 2,295,124	\$ 2,120,074

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
 UNIVERSITY COURTYARD
 STATEMENT OF OPERATIONS
 FOR THE YEARS ENDED JUNE 30, 2014 AND 2013

	2012 - 13 ACTUAL	2013 - 14 BUDGET	2013 - 14 ACTUAL
<u>Marketing</u>			
Payroll:			
Benefitted	\$ 15,475	\$ 19,500	\$ 18,361
Student	34,913	20,000	41,469
Employee Benefits	8,353	13,600	4,194
Actual Retired Employee Benefits	11,049	11,000	7,789
Total Payroll	69,790	64,100	71,813
Advertising/Printing	18,461	25,000	27,483
Computer Lease	2,304	2,500	1,634
Computer Supplies	2,354	1,500	1,463
Miscellaneous	367	500	1,109
Office Supplies	8,306	2,000	9,107
Postage	14,428	10,000	12,393
Software	502	3,000	0
Telephone/Communications	0	500	0
Travel/Training	25	200	562
Total Marketing	\$ 116,537	\$ 109,300	\$ 125,563
<u>Summer Conferences</u>			
Payroll:			
Benefitted	\$ 20,062	\$ -	\$ 18,361
Non-Benefitted	-	19,500	-
Student	27,496	30,000	28,759
Temporary	5,840	5,000	6,300
Employee Benefits	10,021	15,850	4,967
Total Payroll	63,419	70,350	58,387
Advertising/Printing	1,912	600	1,392
Computer Lease	495	500	496
Computer Supplies	0	500	0
Contract Services:			
Housekeeping	163,950	160,000	163,950
Refrigeration/Maintenance	13,774	15,000	5,937
Employee Procurement	176	0	0
Equipment Rental	3,600	3,500	2,700
Janitorial Supplies	5,618	6,000	0
Laundry	9,567	13,000	12,136
Miscellaneous	18	500	137
Office Supplies	195	500	4,406
Paper Supplies	4,939	4,000	7,695
Telephone/Communications	443	500	106
Travel/Training	828	2,000	480
Utilities	120,000	120,000	120,000
Total Summer Conferences Expenses	\$ 388,934	\$ 396,950	\$ 377,822

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
UNIVERSITY COURTYARD
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2014 AND 2013

	2012 - 13 ACTUAL	2013 - 14 BUDGET	2013 - 14 ACTUAL
Physical Plant			
Payroll:			
Benefitted	\$ 44,118	\$ 44,100	\$ 35,808
Non-Benefitted	-	-	-
Student	4,596	3,000	2,700
Temporary	51,175	6,000	40,719
Employee Benefits	27,896	31,150	26,897
Total Payroll	<u>127,785</u>	<u>84,250</u>	<u>106,124</u>
Contract Services:			
Exterminator	9,304	10,000	8,927
Housekeeping	448,357	398,000	448,852
Key System	7,698	9,000	14,808
Landscape/Grounds Maintenance	43,731	45,000	45,476
Pool Service	8,170	8,000	9,950
Refrigeration/Heating	35,625	36,000	37,620
Waste Services	20,161	20,000	18,613
Total Contract Services	<u>573,046</u>	<u>526,000</u>	<u>584,246</u>
Equipment Rental	7,367	6,000	8,390
Janitorial Supplies	13,014	17,000	12,985
Key System Maintenance	14,501	6,000	(2,480)
Landscape Maintenance (Non-Contract)	5,178	8,000	13,450
Laundry	10,059	10,000	10,454
Licenses/Fees	428	400	0
Miscellaneous	2,858	500	429
Office Supplies	51	100	627
Paper Supplies	46,215	48,000	40,118
Refrigeration/Heating (Non-Contract)	116,342	80,000	103,912
Repairs/Maintenance	75,364	55,000	65,721
Smallwares	32,677	10,000	24,593
Telephone/Communications	537	700	235
Travel/Training	10	0	169
Utilities	417,547	435,335	401,761
Total Physical Plant	<u>\$ 1,442,979</u>	<u>\$ 1,287,285</u>	<u>\$ 1,370,735</u>

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
UNIVERSITY COURTYARD
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2014 AND 2013

	2012 - 13 ACTUAL	2013 - 14 BUDGET	2013 - 14 ACTUAL
Resident Life			
Payroll:			
Benefitted	\$ 42,762	\$ 42,300	\$ 43,312
Student	74,764	57,000	74,226
Employee Benefits	20,926	27,650	20,939
Total Payroll	<u>138,452</u>	<u>126,950</u>	<u>138,477</u>
BACCHUS	125	500	0
Computer Lease	2,307	2,500	2,030
Dues/Memberships/Subscriptions	486	400	699
Employee Recruitment	80	0	40
Miscellaneous	3,335	3,000	3,652
Office Supplies	6,426	7,000	5,846
Parking	720	600	720
Programming	8,063	7,000	8,387
Public Safety Assistants	1,166	1,700	1,411
RHA Expense	2,689	2,000	1,884
Telephone/Communications	1,040	2,000	344
Travel/Training	6,882	8,000	12,815
Tuition/Fees/Books	15,207	12,000	14,163
Total Resident Life Expenses	<u>\$ 186,978</u>	<u>\$ 173,650</u>	<u>\$ 190,469</u>

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
UNIVERSITY DINING SERVICES
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2014 AND 2013

	2012 - 13 ACTUAL	2013 - 14 BUDGET	2013 - 14 ACTUAL
Sales:			
The Bucket Grill & Pub	\$ 180,127	\$ 164,000	\$ 194,788
Catering	1,049,641	950,000	1,177,415
Commissions	27,172	28,000	28,093
Library Café/Starbucks	752,652	760,000	744,580
Mobile Food Truck	79,929	100,000	74,546
Satellite Union Snack Bar	95,993	108,000	165,939
UC Food Court	276,887	280,000	282,002
University Dining Hall	4,429,190	3,726,500	4,596,923
USU Food Court	990,126	1,009,000	986,426
Union Snack Bar	307,416	295,000	309,508
Total Sales	<u>8,189,133</u>	<u>7,420,500</u>	<u>8,560,219</u>
Less: Cost of Goods Purchased	<u>2,798,545</u>	<u>2,502,875</u>	<u>3,010,074</u>
Gross Profit on Sales	5,390,588	4,917,625	5,550,145
Operating Expenses:			
Payroll:			
Benefitted	514,446	426,555	462,572
Non-Benefitted	808,120	819,364	819,414
Student	322,536	316,187	398,634
Employee Benefits	521,046	454,145	511,067
Total Payroll	<u>2,166,148</u>	<u>2,016,251</u>	<u>2,191,687</u>
Advertising/Printing	7,605	23,700	7,411
Advertising-Franchise	21,363	0	20,565
Allowance for Uncollectible Debt	20,315	25,000	0
Amortization	3,000	3,000	3,000
Bank Charges	1,534	1,000	1,633
Cable TV Service	1,869	1,800	1,863
Computer Lease	3,652	4,400	2,878
Computer Supplies	4,507	0	1,978
Contract Services - USU Building Operations	30,000	30,000	30,000
Credit Card Fees	86,975	89,000	97,939
Depreciation	235,623	214,668	238,664
Donations	100,584	0	62,419
Dues/Memberships/Subscriptions	60	50	260
Employee Recruitment	2,104	500	1,732
Equipment Rental	38,890	24,500	63,944
Food Service Administration Expense	439,167	823,000	662,746
Janitorial/Sanitation	57,694	40,700	61,554
Laundry	47,081	41,500	56,320
Legal/Audit	0	0	102
Licenses/Permits/Fees	9,731	8,200	7,637
Maintenance Fees - CBORD	5,842	6,000	6,029

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
 UNIVERSITY DINING SERVICES
 STATEMENT OF OPERATIONS
 FOR THE YEARS ENDED JUNE 30, 2014 AND 2013

	2012 - 13 ACTUAL	2013 - 14 BUDGET	2013 - 14 ACTUAL
Operating Expenses (Continued):			
Miscellaneous	24,905	10,350	18,655
Non-Student Tax	13,134	11,500	13,403
Office Supplies	5,803	12,200	11,814
Over/Short	682	0	945
Paper Supplies	151,177	158,500	154,343
Postage/Freight	627	600	215
Repairs /Maintenance	139,540	134,200	174,682
Resident Advisor Meals	93,552	90,000	93,963
Royalties	131,052	133,550	132,802
Security Services	0	0	2,721
Smallwares	41,194	43,000	39,898
Telephone/Communications	9,765	9,700	9,816
Travel/Training	336	900	3,273
Uniforms	7,756	10,100	9,294
University Student Union Rent	72,800	75,000	72,800
Utilities	203,956	187,889	190,090
Vehicle Expense	7,964	7,000	9,753
Warehouse Expense	33,548	10,000	5,653
	<u>4,221,535</u>	<u>4,247,758</u>	<u>4,464,481</u>
Total Operating Expenses			
	<u>\$ 1,169,053</u>	<u>\$ 669,867</u>	<u>\$ 1,085,664</u>
SURPLUS/(DEFICIT) TO RESERVE FOR COMMERCIAL OPERATIONS			

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
UNIVERSITY DINING SERVICES
ADMINISTRATION
FOR THE YEARS ENDED JUNE 30, 2014 AND 2013

	2012 - 13 ACTUAL	2013 - 14 BUDGET	2013 - 14 ACTUAL
EXPENSES:			
Payroll:			
Benefitted	\$ 106,209	\$ 96,160	\$ 115,327
Non-Benefitted	28,138	18,000	18,713
Student	4,724	6,000	9,878
Employee Benefits	53,437	55,500	67,449
Actual Retired Employee Benefits	201,661	219,048	199,391
Accrued Retired Employee Benefits	(356,450)	0	(139,271)
Total Payroll and Benefits	<u>37,719</u>	<u>394,708</u>	<u>271,486</u>
Advertising	0	600	0
Computer Lease	1,920	2,600	2,206
Computer Supplies	3,319	100	347
Consulting Fees	13,650	0	16,401
Copier Lease	4,718	4,800	4,574
Dues/Memberships/Subscriptions	440	500	390
Employee Recruitment	10,548	10,000	15,119
Equipment Rental	477	500	347
Insurance	52,281	54,000	57,679
License/Permits/Fees	434	0	1,526
Management Services Agreement Fee	254,776	300,000	235,219
Miscellaneous	4,467	1,000	2,350
Office Supplies	6,419	7,500	8,220
Postage/Freight	128	100	79
Repairs/Maintenance	5,933	5,000	3,717
Software	26,498	30,000	28,423
Telephone/Communications	2,123	2,500	2,122
Travel/Training	2,040	1,000	3,032
Uniforms	268	0	0
Vehicle Expense	11,009	8,000	9,511
	<u>439,167</u>	<u>822,908</u>	<u>662,746</u>
Total Expenses	<u>439,167</u>	<u>822,908</u>	<u>662,746</u>
Administration Distributed to Units	<u>\$ 439,167</u>	<u>\$ 822,908</u>	<u>\$ 662,746</u>

DISTRIBUTION OF JUNE 30, 2014 AND 2013 FOOD SERVICE ADMINISTRATION EXPENSE:

	2012 - 13 ACTUAL	2013 - 14 BUDGET	2013 - 14 ACTUAL
The Bucket Grill & Pub	\$ 8,773	\$ 16,500	\$ 13,287
Catering	30,758	57,600	46,384
Library Café/Starbucks	35,144	65,800	52,987
University Center Food Court	8,773	16,500	13,287
University Dining Hall	298,643	559,600	450,633
USU Food Court	48,303	90,500	72,878
Union Snack Bar	8,773	16,500	13,287
	<u>\$ 439,167</u>	<u>\$ 823,000</u>	<u>\$ 662,746</u>
Total Administration Allocated	<u>\$ 439,167</u>	<u>\$ 823,000</u>	<u>\$ 662,746</u>

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
UNIVERSITY DINING SERVICES - THE BUCKET GRILL & PUB
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2014 AND 2013

	2012 - 13 ACTUAL	2013 - 14 BUDGET	2013 - 14 ACTUAL
Sales:			
Beverages - Alcoholic	\$ 24,692	\$ 24,000	\$ 24,733
Food/Beverages	155,335	140,000	169,955
Office Coffee	100	0	100
Total Sales	180,127	164,000	194,788
Less: Cost of Food Purchased	70,671	62,320	80,539
Gross Profit on Sales	109,456	101,680	114,249
Operating Expenses:			
Payroll:			
Benefitted	21,462	1,000	11,096
Non-Benefitted	33,792	28,000	24,156
Student	7,097	8,000	9,670
Employee Benefits	16,768	3,800	12,458
Total Payroll	79,119	40,800	57,380
Advertising/Printing	157	700	3,206
Cable TV Service	1,869	1,800	1,863
Computer Supplies/Lease	0	500	0
Depreciation	0		2,592
Food Service Administration	8,773	16,500	13,287
Janitorial/Sanitation	6,590	6,000	4,422
Laundry	1,639	1,500	2,055
Licenses/Permits/Fees	1,704	2,000	1,704
Miscellaneous	175	250	86
Non-Student Tax	1,168	1,000	1,298
Office Supplies	208	500	582
Over/Short	(8)	0	(91)
Paper Supplies	6,505	6,000	4,490
Postage/Freight	0		41
Repairs/Maintenance	4,775	7,500	11,209
Smallwares	811	3,000	6,291
Telephone/Communications	958	500	999
Uniforms	421	700	0
Utilities	8,989	8,132	8,132
Total Operating Expenses	123,853	97,382	119,547
SURPLUS/(DEFICIT) TO RESERVE FOR COMMERCIAL OPERATIONS	\$ (14,397)	\$ 4,298	\$ (5,298)

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
UNIVERSITY DINING SERVICES - CATERING
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2014 AND 2013

	2012 - 13 ACTUAL	2013 - 14 BUDGET	2013 - 14 ACTUAL
Sales:			
Beverages - Alcoholic	\$ 20,854	\$ 18,000	\$ 33,612
Equipment Rental	36,968	30,000	78,843
General Sales	989,740	900,000	1,060,484
Miscellaneous	2,079	2,000	4,477
Total Sales	<u>1,049,641</u>	<u>950,000</u>	<u>1,177,415</u>
Less: Cost of Food Purchased	<u>320,813</u>	<u>284,900</u>	<u>323,687</u>
Gross Profit on Sales	728,828	665,100	853,728
Operating Expenses:			
Payroll:			
Benefitted	167,911	116,000	137,432
Non-Benefitted	103,444	106,000	113,471
Student	27,644	35,000	29,913
Employee Benefits	126,946	104,665	118,039
Actual Retired Employee Benefits	0	6,050	0
Accrued Retired Employee Benefits	0	0	0
Total Payroll	<u>425,944</u>	<u>367,715</u>	<u>398,855</u>
Bank Charges	10	0	0
Computer Lease	1,285	1,300	980
Depreciation	3,916	3,139	4,885
Dues/Memberships/Subscriptions	60	50	220
Employee Recruitment	220	0	40
Equipment Rental	38,124	24,000	61,138
Food Service Administration	30,758	57,600	46,384
Janitorial/Sanitation	379	200	278
Laundry	16,151	19,000	20,389
Licenses/Permits/Fees	736	500	427
Miscellaneous	9,643	1,000	4,421
Office Supplies	648	4,000	5,236
Paper Supplies	32,036	37,000	42,945
Repairs/Maintenance	3,730	5,000	7,262
Smallwares	8,274	10,000	3,920
Software	4,048	0	1,635
Telephone/Communications	3,581	4,000	3,534
Travel/Training	336	0	899
Uniforms	2,126	3,500	1,823
Utilities	5,971	2,985	2,986
Vehicle Expense	4,609	3,000	7,247
Total Operating Expenses	<u>592,586</u>	<u>543,989</u>	<u>615,504</u>
SURPLUS/(DEFICIT) TO RESERVE FOR COMMERCIAL OPERATIONS	<u>\$ 136,242</u>	<u>\$ 121,111</u>	<u>\$ 238,224</u>

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
UNIVERSITY DINING SERVICES - COMMISSIONS
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2014 AND 2013

	2012 - 13 ACTUAL	2013 - 14 BUDGET	2013 - 14 ACTUAL
Income:			
Rentals:			
Juice It Up-Ice	\$ 7,550	\$ 3,000	\$ 5,800
Planet Java	9,343	10,000	12,520
Vending Machines	10,279	15,000	9,773
SURPLUS TO RESERVE FOR COMMERCIAL OPERATIONS	\$ 27,172	\$ 28,000	\$ 28,093

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
UNIVERSITY DINING SERVICES - DONATIONS
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2014 AND 2013

	2012 - 13 ACTUAL	2013 - 14 BUDGET	2013 - 14 ACTUAL
Operating Expenses:			
University Donations	\$ 100,584	\$ -	\$ 62,419
DEFICIT TO RESERVE FOR COMMERCIAL OPERATIONS	\$ (100,584)	\$ -	\$ (62,419)

**CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
UNIVERSITY DINING SERVICES - LIBRARY CAFÉ - STARBUCKS
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2014 AND 2013**

	<u>2012 - 13</u> <u>ACTUAL</u>	<u>2013 - 14</u> <u>BUDGET</u>	<u>2013 - 14</u> <u>ACTUAL</u>
Sales:			
General	\$ 752,652	\$ 760,000	\$ 744,580
Less: Cost of Food Purchased	268,319	270,875	291,161
Gross Profit on Sales	484,333	489,125	453,419
Operating Expenses:			
Payroll:			
Benefitted	40,432	30,000	39,335
Non-Benefitted	36,898	38,285	51,127
Student	98,685	92,000	107,634
Employee Benefits	28,957	35,543	34,439
Total Payroll	204,972	195,828	232,535
Advertising/Printing	1,127	1,000	1,501
Amortization	3,000	3,000	3,000
Computer Lease	460	700	422
Credit Card Fees	17,358	19,000	16,946
Depreciation	40,907	40,400	40,319
Dues/Memberships/Subscriptions	0	0	40
Employee Recruitment	1,404	300	1,692
Food Service Administration	35,144	65,800	52,987
Janitorial/Sanitation	675	1,000	134
Laundry	2,610	2,000	4,096
Legal/Audit	0	0	10
Licenses/Permits/Fees	350	400	350
Miscellaneous	2,502	1,000	1,584
Office Supplies	468	2,000	1,306
Over/Short	616	0	665
Paper Supplies	28,212	25,000	37,336
Postage/Freight	0	200	66
Repairs/Maintenance	2,448	2,000	8,192
Royalties	59,950	60,800	60,216
Smallwares	656	1,000	1,789
Telephone/Communications	308	200	382
Travel/Training	0	200	393
Uniforms	271	500	421
Total Operating Expenses	403,438	422,328	466,382
SURPLUS/(DEFICIT) TO RESERVE FOR COMMERCIAL OPERATIONS	\$ 80,895	\$ 66,797	\$ (12,961)

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
UNIVERSITY DINING SERVICES - MOBILE FOOD TRUCK
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2014 AND 2013

	2012 - 13 ACTUAL	2013 - 14 BUDGET	2013 - 14 ACTUAL
Sales:			
General	\$ 79,929	\$ 100,000	\$ 74,546
Less: Cost of Food Purchased	34,312	41,640	34,355
Gross Profit on Sales	45,617	58,360	40,191
Operating Expenses:			
Payroll:			
Non-Benefitted	27,621	35,961	20,583
Student	7,498	8,187	3,908
Employee Benefits	3,982	6,622	2,519
Total Payroll	39,101	50,770	27,009
Advertising/Printing	5,068	200	64
Bank Charges	1,524	1,000	1,633
Depreciation	10,258	10,258	10,258
Janitorial/Sanitation	0	0	317
Laundry	1,555	0	1,811
Licenses/Permits/Fees	1,196	1,300	467
Miscellaneous	131	500	184
Non-Student Tax	593	0	563
Office Supplies	51	100	0
Over/Short	10	0	46
Paper Supplies	3,785	5,000	1,863
Repairs/Maintenance	3,071	1,500	2,883
Smallwares	436	500	0
Uniforms	450	300	0
Vehicle Expense	3,354	4,000	2,505
Total Operating Expenses	70,583	75,428	49,602
SURPLUS/(DEFICIT) TO RESERVE FOR COMMERCIAL OPERATIONS	\$ (24,966)	\$ (17,068)	\$ (9,411)

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
UNIVERSITY DINING SERVICES - CONVENIENCE STORES
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2014 AND 2013

	2012 - 13 ACTUAL	2013 - 14 BUDGET	2013 - 14 ACTUAL
Sales:			
General	\$ 95,993	\$ 108,000	\$ 165,939
Less: Cost of Food Purchased	61,399	63,000	119,077
Gross Profit on Sales	34,594	45,000	46,862
Operating Expenses:			
Payroll:			
Benefitted	0	0	10,295
Non-Benefitted	8,103	9,718	9,154
Student	158	0	19,930
Employee Benefits	920	1,458	7,400
Total Payroll	9,181	11,176	46,779
Advertising/Printing	0	0	1,467
Contract Services-USU Building Operations	900	900	900
Janitorial/Sanitation	1,632	0	1,667
Licenses/Permits/Fees	1,336	400	1,028
Miscellaneous	(5)	0	633
Office Supplies	10	0	124
Over/Short	63	0	106
Paper Supplies	422	500	330
Repairs/Maintenance	0	200	2,892
Security Services	0	0	2,721
Smallwares	8,698	0	3,818
Telephone/Communications	98	0	407
USU-Rent for SSU	2,200	2,200	2,200
Total Operating Expenses	24,535	15,376	65,071
SURPLUS TO RESERVE FOR COMMERCIAL OPERATIONS	\$ 10,059	\$ 29,624	\$ (18,209)

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

**STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2014 AND 2013**

	2012 - 13 ACTUAL	2013 - 14 BUDGET	2013 - 14 ACTUAL
Sales:			
Beverages	\$ 51,265	\$ 55,000	\$ 51,766
Taco Bell Express	225,622	225,000	230,236
Total Sales	276,887	280,000	282,002
Less: Cost of Food Purchased	88,163	90,000	91,511
Gross Profit on Sales	188,724	190,000	190,491
Operating Expenses:			
Payroll:			
Benefitted	20,971	10,000	10,876
Non-Benefitted	49,888	45,000	48,474
Student	34,918	30,000	46,597
Employee Benefits	24,627	11,200	19,302
Total Payroll	130,404	96,200	125,248
Advertising/Printing	1	200	0
Computer Lease	343	0	343
Depreciation	17,764	17,800	17,764
Food Services Administration	8,773	16,500	13,287
Janitorial/Sanitation	7,272	4,000	4,890
Licenses/Permits/Fees	828	1,000	828
Miscellaneous	3,204	2,000	2,867
Non-Student Tax	2,057	2,000	2,127
Office Supplies	294	500	219
Over/Short	45	0	13
Paper Supplies	11,948	10,000	11,542
Repairs/Maintenance	6,849	8,000	9,177
Taco Bell Express	15,794	15,750	16,136
Smallwares	2,598	2,000	1,851
Telephone/Communications	1,165	1,000	1,177
Uniforms	846	800	0
Utilities	9,701	8,712	8,712
Total Operating Expenses	219,886	186,462	216,184
SURPLUS/(DEFICIT) TO RESERVE FOR COMMERCIAL OPERATIONS	\$ (31,162)	\$ 3,538	\$ (25,693)

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
UNIVERSITY DINING SERVICES - UNIVERSITY DINING HALL
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2014 AND 2013

	2012 - 13	2013 - 14	2013 - 14
	ACTUAL	BUDGET	ACTUAL
Sales:			
Contract Sales:			
Commuter Contracts	\$ 378,574	\$ 300,000	\$ 337,422
Guests	126,814	150,000	143,915
Contract Sales - Courtyard Residents	3,676,023	3,011,500	3,881,170
Summer Conferences - Non-Taxable	239,708	250,000	230,762
Summer Conferences - Taxable	8,061	15,000	3,330
Miscellaneous	10	0	325
Total Sales	<u>4,429,190</u>	<u>3,726,500</u>	<u>4,596,923</u>
Less: Cost of Food Purchased	<u>1,442,461</u>	<u>1,192,500</u>	<u>1,521,634</u>
Gross Profit on Sales	2,986,729	2,534,000	3,075,288
Operating Expenses:			
Payroll:			
Benefitted	201,215	206,175	200,401
Non-Benefitted	407,804	400,000	403,082
Student	40,342	35,000	78,669
Employee Benefits	254,354	219,500	254,507
Total Payroll	<u>903,715</u>	<u>860,675</u>	<u>936,659</u>
Advertising/Printing	818	1,000	40
Allowance for Uncollectible Expense	20,315	25,000	0
Computer Lease	479	500	799
Computer Supplies	116	0	0
Credit Card Fees	69,617	70,000	80,993
Depreciation	107,042	98,544	117,341
Employee Recruitment	480	200	0
Equipment Rental	766	500	2,646
Food Service Administration Expense	298,643	559,600	450,633
Janitorial/Sanitation	35,736	25,000	44,602
Laundry	20,703	15,000	24,097
Legal/Audit	0	0	22
Licenses/Permits/Fees	2,201	1,000	1,053
Meal Cards	(80)	0	(150)
Miscellaneous	6,569	4,000	6,712
Office Supplies/Décor	2,602	3,000	2,814
Over/Short	0	0	(59)
Paper Supplies	33,352	40,000	29,929
Postage/Freight	313	200	109
Repairs/Maintenance	105,561	100,000	117,120
Resident Advisor Meals	93,552	90,000	93,963
Smallwares	13,803	20,000	22,245
Software Maintenance Fees _CBORD OPCS	5,842	6,000	6,029
Telephone/Communications	1,339	1,500	1,240
Travel/Training	0	500	1,603
Uniforms	2,807	3,000	5,020
Utilities	177,095	168,060	168,060
Vehicle Expense	(0)	0	0
Warehouse Expense	33,548	10,000	5,653
Total Operating Expenses	<u>1,936,934</u>	<u>2,103,279</u>	<u>2,119,174</u>
SURPLUS TO RESERVE FOR			
COMMERCIAL OPERATIONS	<u>\$ 1,049,795</u>	<u>\$ 430,721</u>	<u>\$ 956,114</u>

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
UNIVERSITY DINING SERVICES - USU FOOD COURT
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2014 AND 2013

	2012 - 13 ACTUAL	2013 - 14 BUDGET	2013 - 14 ACTUAL
Sales:			
Beverages	\$ 285,126	\$ 295,000	\$ 291,464
Chick-fil-A	170,872	170,000	176,987
Panda Express Commissions	19,683	20,000	21,902
Panda Express Rent	24,000	24,000	24,000
Subway	490,445	500,000	472,073
Total Sales	990,126	1,009,000	986,426
Less: Cost of Food Purchased	351,089	363,240	367,439
Gross Profit on Sales	639,037	645,760	618,988
Operating Expenses:			
Payroll:			
Benefitted	56,444	57,380	47,052
Non-Benefitted	114,284	126,400	131,640
Student	65,024	68,000	58,948
Employee Benefits	58,173	51,907	56,477
Total Payroll	293,925	303,687	294,117
Advertising:			
Other	421	500	352
Subway	21,363	20,000	20,565
Amortization:			
Computer Lease	1,428	1,400	836
Contract Services-USU Building Operations	20,300	20,300	20,300
Depreciation	55,421	44,227	45,215
Food Services Administration	48,303	90,500	72,878
Janitorial/Sanitation	4,721	3,500	4,566
Laundry	4,423	4,000	3,813
Legal/Audit	0	0	70
Licenses/Permits/Fees	836	1,000	1,236
Miscellaneous	2,513	1,500	2,266
Non-Student Tax	7,032	6,500	7,079
Office Supplies	1,523	2,000	1,533
Over/Short	(61)	0	137
Paper Supplies	21,436	25,000	20,995
Postage/Freight	313	200	0
Repairs/Maintenance	11,827	8,500	12,738
Royalties:			
Chick-fil-A	17,087	17,000	17,736
Subway	38,222	40,000	38,715
Smallwares	5,503	6,000	(16)
Telephone/Communications	1,959	2,000	1,720
Travel/Training	0	200	377
Uniforms	1,285	1,300	2,030
University Student Union Rent	51,000	51,000	51,000
Total Operating Expenses	610,779	650,314	620,260
SURPLUS/(DEFICIT) TO RESERVE FOR COMMERCIAL OPERATIONS	\$ 28,258	\$ (4,554)	\$ (1,272)

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
 UNIVERSITY DINING SERVICES - UNION SNACK BAR
 STATEMENT OF OPERATIONS
 FOR THE YEARS ENDED JUNE 30, 2014 AND 2013

	2012 - 13 ACTUAL	2013 - 14 BUDGET	2013 - 14 ACTUAL
Sales:			
General	\$ 307,221	\$ 280,000	\$ 309,508
Juice It Up Commission	195	15,000	0
Total Sales	307,416	295,000	309,508
Less: Cost of Food Purchased	161,320	134,400	180,671
Gross Profit on Sales	146,096	160,600	128,837
Operating Expenses:			
Payroll:			
Benefitted	6,014	6,000	6,085
Non-Benefitted	26,286	30,000	17,728
Student	41,170	40,000	43,366
Employee Benefits	6,318	13,400	5,926
Total Payroll	79,788	89,400	73,104
Advertising/Printing	13	100	780
Contract Services-USU Building Operations	8,800	8,800	8,800
Depreciation	315	300	289
Discounts Earned/Lost	(62)	0	(7)
Food Services Administration	8,773	16,500	13,287
Janitorial/Sanitation	688	1,000	678
Laundry	0	0	58
Licenses/Permits/Fees	544	600	544
Miscellaneous	(136)	100	62
Non-Student Tax	2,284	2,000	2,336
Office Supplies	0	100	0
Over/Short	18	0	128
Paper Supplies	13,480	10,000	4,913
Repairs/Maintenance	1,279	1,500	3,209
Smallwares	414	500	0
Telephone/Communications	357	500	357
University Student Union Rent	21,800	21,800	21,800
Total Operating Expenses	138,355	153,200	130,340
SURPLUS/(DEFICIT) TO RESERVE FOR COMMERCIAL OPERATIONS	\$ 7,741	\$ 7,400	\$ (1,504)

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
UNIVERSITY DINING SERVICES - WAREHOUSE
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2014 AND 2013

	2012 - 13 ACTUAL	2013 - 14 BUDGET	2013 - 14 ACTUAL
INCOME:			
EXPENSES:			
Payroll			
Employee Benefits	\$ 1,334	\$ -	\$ 1,334
Total Payroll	1,334	0	1,334
Inventory Variance	27,514	0	(4,827)
Janitorial/Sanitation	969	0	868
Miscellaneous	387	0	44
Repairs/Maintenance	3,344	0	5,335
Vehicle Expense	0	0	2,900
Total Expenses	33,548	0	5,653
Warehouse Allocated to Units	33,548	0	5,653
 ALLOCATIONS:			
Residence Dining Facility	33,548	0	5,653
Total Warehouse Allocated	\$ 33,548	\$ -	\$ 5,653

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
 UNIVERSITY STUDENT UNION
 STATEMENT OF OPERATIONS
 FOR THE YEARS ENDED JUNE 30, 2014 AND 2013

	2012 - 13 ACTUAL	2013 - 14 BUDGET	2013 - 14 ACTUAL
INCOME:			
Building Operations - Custodial	\$ 42,639	\$ 43,000	\$ 42,898
General	1,917,223	1,979,700	1,971,406
Information Center/Reservations	21,033	19,000	21,969
Post Office	26,357	26,000	25,025
Union Productions	10,968	6,500	6,262
Recreation	285,909	288,000	307,896
Satellite Student Union	95,837	88,000	93,195
	<hr/>		
Total Income	2,399,966	2,450,200	2,468,650
 DISBURSEMENTS:			
Building Operations	517,352	542,947	545,348
General	1,043,535	1,234,068	1,089,483
Graphics	4,674	0	18,528
Information Center/Reservations	110,989	119,400	112,838
Post Office	15,035	20,040	14,688
Union Productions	190,282	243,144	231,281
Recreation	208,056	190,800	193,004
Satellite Student Union	94,862	99,500	107,479
	<hr/>		
Total Disbursements	2,184,785	2,449,899	2,312,651
 SURPLUS TO RESERVE FOR UNIVERSITY STUDENT UNION			
	<u>\$ 215,181</u>	<u>\$ 301</u>	<u>\$ 155,999</u>

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
UNIVERSITY STUDENT UNION - BUILDING OPERATIONS - CUSTODIAL/MAINTENANCE
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2014 AND 2013

	2012 - 13 ACTUAL	2013 - 14 BUDGET	2013 - 14 ACTUAL
INCOME:			
USU Custodial Services	\$ 42,639	\$ 43,000	\$ 42,898
DISBURSEMENTS:			
Payroll:			
Benefitted	144,954	138,023	159,105
Non-Benefitted	101,733	111,250	70,507
Student	70,344	88,238	83,213
Employee Benefits	111,090	104,336	117,134
Total Payroll	428,121	441,847	429,959
Computer Lease	818	900	699
Custodial Supplies	31,718	32,000	36,313
Employee Procurement	816	200	1,005
Miscellaneous	114	0	0
Repairs/Maintenance	37,976	40,000	58,916
Service Contracts	17,789	28,000	17,031
Total Disbursements	517,352	542,947	545,348
NET DEFICIT	\$ (474,713)	\$ (499,947)	\$ (502,450)

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
UNIVERSITY STUDENT UNION - GENERAL
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2014 AND 2013

	2012 - 13 ACTUAL	2013 - 14 BUDGET	2013 - 14 ACTUAL
INCOME:			
USU Fees Returned to Operations	\$ 1,746,000	\$ 1,804,000	\$ 1,804,000
Commercial Leased Space - Food Service	75,000	75,000	75,000
Commercial Leased Space - Pavilion	41,100	40,000	36,300
Donation-Associated Students	0	17,700	0
Graphics Arts Services	4,325	3,000	2,263
Interest Income	8,192	5,000	6,800
Miscellaneous	6,120	0	13,110
Space Rental - USU Rooms	26,307	25,000	22,717
Support Services - ATM	8,400	8,000	8,400
Support Services - Copy Machine	1,779	2,000	2,816
	<hr/>	<hr/>	<hr/>
Total Income	1,917,223	1,979,700	1,971,406
DISBURSEMENTS:			
Payroll:			
Benefitted	128,296	205,673	207,426
Student-Graphics	14,771	16,000	13,054
Employee Benefits	57,228	61,083	57,189
Actual Retired Employee Benefits	53,974	65,000	49,325
Accrued Retired Employee Benefits	(20,023)	0	(33,665)
Total Payroll	<hr/>	<hr/>	<hr/>
Total Payroll	234,246	347,756	293,329
Advertising/Printing	5,783	3,500	2,058
Capital Equipment	27,534	20,000	19,897
Computer Lease	4,809	11,100	7,129
Consultant	1,700	25,000	0
Co-Sponsorships	10,534	0	2,978
Depreciation	43,839	83,733	79,814
Dues/Memberships/Subscriptions	8,315	5,000	4,974
Employee Recruitment	20	200	0
Insurance	20,257	20,000	21,099
License, Permits, Fees	0	200	0
Management Services Agreement Fee	254,776	300,000	235,219
Miscellaneous	1,687	0	113
Office Supplies	2,497	2,000	3,164
Postage	170	300	213
Repairs/Maintenance	259	0	0
Save Mart Center Student Seat Licenses	300,000	300,000	300,000
Service Contracts	4,143	5,000	5,502
Telephone/Communications	5,413	6,000	5,727
Travel/Training	100	2,000	0
Uncollectible Debt	935	0	0
Uniforms	1,161	1,000	2,432
Utilities	115,357	101,279	105,835
	<hr/>	<hr/>	<hr/>
Total Disbursements	1,043,535	1,234,068	1,089,483
	<hr/>	<hr/>	<hr/>
NET SURPLUS	\$ 873,688	\$ 745,632	\$ 881,923

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
 UNIVERSITY STUDENT UNION - INFORMATION CENTER/RESERVATIONS
 STATEMENT OF OPERATIONS
 FOR THE YEARS ENDED JUNE 30, 2014 AND 2013

	2012 - 13 ACTUAL	2013 - 14 BUDGET	2013 - 14 ACTUAL
INCOME:			
Support Services			
Information Center Commissions	\$ 17,531	\$ 13,000	\$ 19,273
Fax Machine	6	-	2
Graphic Arts Services	-	3,000	-
Satellite Box Office	3,496	3,000	2,694
	<hr/>	<hr/>	<hr/>
Total Income	21,033	19,000	21,969
DISBURSEMENTS:			
Payroll:			
Benefitted	36,860	36,600	38,166
Non-Benefitted	0	0	185
Student	37,509	46,000	36,574
Employee Benefits	26,540	28,900	27,747
Total Payroll	<hr/>	<hr/>	<hr/>
Advertising/Printing	613	700	597
Computer Lease	1,796	2,000	1,989
Credit Card Charges	3,238	2,500	5,115
Miscellaneous	405	100	24
Office Supplies	2,723	2,000	1,897
Over/Short	88	0	(52)
Service Contracts	1,217	600	581
Uncollectible Debt	0	0	15
	<hr/>	<hr/>	<hr/>
Total Disbursements	110,989	119,400	112,838
NET DEFICIT	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	\$ (89,956)	\$ (100,400)	\$ (90,869)

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
UNIVERSITY STUDENT UNION - POST OFFICE
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2014 AND 2013

	2012 - 13 ACTUAL	2013 - 14 BUDGET	2013 - 14 ACTUAL
INCOME:			
US Post Office Commissions	\$ 3,427	\$ 3,000	\$ 2,711
Other Commissions (Key Control)	20,029	20,000	20,000
Packing Supplies	2,901	3,000	2,314
Total Income	26,357	26,000	25,025
 DISBURSEMENTS:			
Payroll:			
Student	11,927	14,731	11,024
Employee Benefits	427	2,209	297
Total Payroll	12,354	16,940	11,321
Office Supplies	774	800	991
Over/Short	7	0	2
Packaging Supplies	167	1,000	1,014
Postal Bond	400	400	0
Service Contracts	1,333	900	1,360
Total Disbursements	15,035	20,040	14,688
NET SURPLUS	\$ 11,322	\$ 5,960	\$ 10,337

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
UNIVERSITY STUDENT UNION - UNION PRODUCTIONS
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2014 AND 2013

	2012 - 13 ACTUAL	2013 - 14 BUDGET	2013 - 14 ACTUAL
INCOME:			
Program Activities			
B.A.G. of Laughs	\$ 202	\$ 200	\$ 334
Big Screen	49	0	477
Concerts/The Music Scene	3	0	46
Leadership	68	0	0
Performing Arts/Center Stage	301	2,000	830
Recreation	7,495	4,000	4,575
Special Events	300	300	0
Miscellaneous	2,550	0	0
	<hr/>	<hr/>	<hr/>
Total Income	10,968	6,500	6,262
DISBURSEMENTS:			
Payroll:			
Benefitted	70,537	69,994	73,737
Student	19,112	21,000	26,350
Employee Benefits	32,715	37,050	34,851
Total Payroll	<hr/>	<hr/>	<hr/>
Advertising/Printing	1,940	2,000	1,686
Alternative Spring Break	4,749	0	4,033
Celebrations/Festivals	2,991	3,000	1,558
Comedy/B.A.G. of Laughs	698	3,500	2,863
Computer Lease	1,781	2,900	1,424
Concerts/The Music Scene	9,577	10,000	7,561
Club Sports	4,384	11,000	7,821
Co-Sponsorships	0	5,000	0
Dues/Memberships/Subscriptions	1,005	1,000	1,015
Films/Videos/Big Screen	5,799	8,000	5,636
Fresno State Welcome	701	0	0
Homecoming/Spirit	3,379	5,000	2,925
Leadership	5,001	25,000	20,001
Marketing/Promotions	18	1,000	1,688
Office Supplies	928	700	966
Performing Arts/Center Stage	11,571	13,000	8,548
Recreation/Leisure	6,624	7,000	8,084
Special Events	1,832	7,000	2,838
Today's Issues/The Point	1,175	1,000	292
Travel/Training	3,765	9,000	17,404
	<hr/>	<hr/>	<hr/>
Total Disbursements	190,282	243,144	231,281
NET DEFICIT	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	\$ (179,314)	\$ (236,644)	\$ (225,019)

**CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
UNIVERSITY STUDENT UNION - RECREATION CENTER
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2014 AND 2013**

	2012 - 13 ACTUAL	2013 - 14 BUDGET	2013 - 14 ACTUAL
INCOME:			
Recreation and Leisure Activities:			
Billiards	\$ 37,872	\$ 40,000	\$ 39,073
Bowling	191,564	180,000	206,361
Coin-Op Games	2,968	4,500	4,046
Locker Rentals	525	500	546
Pinball/Video	9,811	11,000	8,301
Promotional Events	7,516	12,000	9,659
Shoe Rentals	31,342	35,000	36,079
Xbox	4,311	5,000	3,832
	<hr/>	<hr/>	<hr/>
Total Income	285,909	288,000	307,896
 EXPENSES:			
Payroll:			
Benefitted	48,578	48,600	49,210
Non-Benefitted	5,658	9,000	6,033
Student	61,057	57,700	62,203
Employee Benefits	25,013	31,900	28,517
Total Payroll	<hr/>	<hr/>	<hr/>
Total Payroll	140,306	147,200	145,963
Advertising/Printing	2,236	1,000	1,840
Billiard Supplies	580	600	756
Bowling Supplies	5,921	6,000	2,901
Capital Equipment	21,002	0	1,078
Coin-Op/Video Game Supplies	604	2,000	1,632
Computer Lease	823	1,000	750
Credit Card Fees	4,874	5,000	5,361
Dues/Memberships/Subscriptions	110	0	0
Miscellaneous	45	0	0
Office Supplies	400	1,000	474
Over/Short	(41)	0	(51)
Repairs/Maintenance	20,901	15,000	22,186
Service Contracts	6,062	8,000	6,282
Special Events-Parties/Groups	4,233	4,000	3,591
Uncollectible Debt	0	0	240
	<hr/>	<hr/>	<hr/>
Total Disbursements	208,056	190,800	193,004
 NET SURPLUS	 <hr/>	 <hr/>	 <hr/>
	\$ 77,853	\$ 97,200	\$ 114,892

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
UNIVERSITY STUDENT UNION - GRAPHICS
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2014 AND 2013

	2012 - 13 ACTUAL	2013 - 14 BUDGET	2013 - 14 ACTUAL
EXPENSES:			
Payroll:			
Student	\$ 4,509	\$ -	\$ 3,756
Employee Benefits	165	0	127
Total Payroll	4,674	0	3,883
Equipment -Minor	0	0	8,291
Office Supplies	0	0	6,354
Total Disbursements	4,674	0	18,528
NET DEFICIT	\$ (4,674)	\$ -	\$ (18,528)

CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.
UNIVERSITY STUDENT UNION - SATELLITE STUDENT UNION
STATEMENT OF OPERATIONS
FOR THE YEARS ENDED JUNE 30, 2014 AND 2013

	2012 - 13 ACTUAL	2013 - 14 BUDGET	2013 - 14 ACTUAL
INCOME:			
Equipment Rental	\$ 22,585	\$ 20,000	\$ 26,146
Space Rental	54,899	50,000	47,975
Technicians	18,353	18,000	19,074
	<hr/>		
Total Income	95,837	88,000	93,195
DISBURSEMENTS:			
Payroll:			
Benefitted	52,152	52,200	52,830
Non-Benefitted	8,464	12,000	11,585
Employee Benefits	24,213	25,100	25,565
Total Payroll	84,829	89,300	89,980
Capital Equipment	164	0	5,429
Computer Lease	572	700	573
Employee Relations	0	0	27
Equipment Rental	482	0	0
Miscellaneous	45	0	109
Repairs/Maintenance	8,770	5,000	11,361
Utilities	0	4,500	0
	<hr/>		
Total Disbursements	94,862	99,500	107,479
	<hr/>		
NET SURPLUS	\$ 975	\$ (11,500)	\$ (14,285)