



2022 - 2023

Associated Students Inc.
Long Beach State University

CONSOLIDATED OPERATING BUDGET



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2022-2023 Associated Students Inc. Consolidated Operating Budget

Introduction

Presented for the CSULB student body is the adopted 2022-2023 Consolidated Operating Budget for all facilities, departments, and programs funded by the Associated Students and Student Union fees. This budget reflects \$24,521,865 in total revenue and expenses and is the culmination of several months of preparation, deliberation, and teamwork among ASI staff, student leadership, and our campus partners. As is customary for ASI, department managers collaborated with their respective oversight boards and student representative colleagues to ensure that student concerns and objectives were reflected in the budget priorities.

Upon the adoption of this budget by the ASI Senate on June 15, 2022, ASI management continues to consider constantly changing economic and programmatic impacts resulting from the COVID-19 global pandemic. During the last two years, ASI experienced continued losses in commercial revenue, increased facility operations costs, and continued uncertainty related to how alternative university instruction and programmatic closures would ultimately impact revenues and expenses. Although the students, faculty, and majority of the staff returned to campus in the beginning of spring 2022 semester, ASI experienced continued loss in revenue in the Child Development Center, Commercial Services, and the Student Recreation and Wellness Center due to Chancellor's Office COVID-19 protocols.

Budget Opportunities, Challenges & Operating Priorities

The following section highlights the budget opportunities, challenges, and priorities ASI is experiencing in the current fiscal year. ASI expects to return operations to full capacity within the upcoming fiscal year.

Decrease in Student Headcount

In the prior fiscal year, 2021-2022, mandatory student fees constituted roughly 85% of the revenue supporting the ASI budget. Except for those who are eligible for fee waivers, students pay these fees regardless of the number of units in which they are enrolled. Understandably, the ASI operating budget is sensitive to fluctuations in headcount.

The operating budget presented herein is based on a projected student headcount of 79,133 for the 2022-2023 academic year, which is about 1% decrease from the original enrollment projection used in the prior year. The student fee will be adjusted to the Consumer Price Index (CPI) every three years giving ASI consistent buying power despite inflation. The next CPI adjustment will take place in FY 2023-2024.

Personnel Services

The overall budget for personnel has increased compared to FY 2021-2022 because of salary adjustments, anticipated program re-openings, and campus repopulation. Included in personnel services is the cost for student employees at a total cost of \$4,534,004, or 39% of all personnel expenses. The

budget also includes a four percent cost of living adjustment (COLA) for all full-time staff to become effective July 1, 2022. *

ASI is one of the largest employers of student assistants on the CSULB campus. Just over 350 students were on the payroll as of June 30, 2021. The repopulation of ASI student staff represents a significantly increased cost of \$1,025,339 from our 2021-2022 revised budget.

Also, under California law, employees classified as exempt must receive a monthly salary of at least twice the minimum wage for full-time employment \$64,480, effective January 1, 2023. Multiple employees fell into this classification, impacting personnel budgets across the organization.

ASI will add two new full-time positions and fill four vacant full-time positions for FY 2022-2023.

Benefits

Associated Students, Inc. (ASI) continues its enrollment in the CSURMA AORMA medical benefit program, which continued Anthem, Express Scripts Prescription, and Kaiser Permanente's health plans. Medical premiums for medical decreased slightly. However, contributions to the Public Employees' Retirement System (PERS) and Unemployment are consistent with last year. The budget for the ASI also includes \$64,455 for the payment of medical and dental benefits for ten retirees.

Pension Benefits

The budget permits ASI's continued participation in PERS. Mandatory employee contributions will continue to be deducted from each salaried employees' semi-monthly paycheck in an amount equal to 5% of monthly earnings more than \$513 for employees hired prior to January 1, 2013. For employees hired after January 1, 2013, mandatory employee contributions of 7.25% will continue to be deducted from each salaried employees' semi-monthly paycheck. As in the past, ASI will contribute the first \$50 of each employees' contribution amount for employees with a hire date prior to January 1, 2013. In addition, the budget includes a mandatory lump sum annual payment of ASI's Unfunded Accrued Liability (UAL) in the amount of \$346,322. This year, \$200,000 is budgeted to contribute to the Voluntary Employee's Beneficiary Association (VEBA) Trust for the funding of post-retirement benefit liabilities for the USU.

Delivery of Student Support Services

Funded primarily by student mandatory fees and responsive to the changing needs of students, ASI maintained in-person or alternative virtual programs and services across all departments since the partial closure beginning March 13, 2020. Child Development Center teachers developed and delivered virtual instruction at no-cost to existing clients. The Student Recreation and Wellness Center developed virtual fitness, nutritional, and wellness instruction that was embraced by the student population. ASI Government retained its existing schedule of Senate and sub-board meetings and activities, and again conducted online elections, engagement, and advocacy events. The Associated Students Business Office updated fiscal and accounting processes to an electronic process that efficiently served student banking needs and internal business operations.

In some cases, new operational methods will be retained in whole or in part upon full repopulation to an on-campus environment. In many cases, this shift in operations required new investments in infrastructure at a time when ASI was losing significant amounts of operating revenue and, as an auxiliary, was restricted from receiving any federal stimulus funds that have been so critical to restoring other departments across the university.

Operating Adjustments

To meet ASI’s priorities of continuing to deliver student programs and services in mostly virtual formats, ASI management, in close coordination with each department, has developed alternative operating plans, personnel retention efforts, and extensive health and safety plans to adapt to a new instructional year. Some departments have experienced deep operating losses, increased costs related to COVID-19, and continue to anticipate uncertain FY 2021-2022 revenues. To manage these related impacts, ASI has taken a fiscally cautious approach in calculating revenue projections as well as strategic restrictions in spending to allow for the management of unknown future budget impacts.

Revenue and Support Detail & Other Assumptions

The Fiscal Year 2022-2023 consolidated operating budget includes \$24,289,430 in revenue between student fees and income from operations. Income from operations, or enterprise revenue, totals \$2,102,583 or 9% of the total operating budget. For FY 2022-2023, enrollment projections are set at 79,133 students, which is slightly lower by 507 students than the year prior. Summer enrollment is projected consistently at 5,700. Fee revenue for both the Associated Students and the Student Body Center funds is detailed below.

Associated Students Fees

The 2022-2023 Associated Students budget includes net fee revenue of \$5,249,200, reflected in the table below.

Table 1: Associated Students 2022-2023 Fee Revenue Calculations

Enrollment Data & Fee Income Projections	Summer	Fall	Spring
Gross Headcount Enrollment	5,700	38,460	34,973
Fee	<u>\$52</u>	<u>\$68</u>	<u>\$68</u>
Financial Data			
Collections	\$296,400	\$2,615,280	\$2,378,167
Less: Fee Waivers	(1,344)	(24,882)	(22,626)
Plus: CSUEU Fee Waivers Reimbursed	484	4,941	4,333
<u>Less: Allowance for Bad Debt/Disenrollment</u>	<u>(87)</u>	<u>(766)</u>	<u>(697)</u>
Total Fee Revenue by Session	\$295,453	\$2,594,573	\$2,359,174
Projected Fee Revenue Available for Allocation			\$5,249,200
Projected Fee Revenue Allocated			\$5,249,200
Surplus/(Deficit) Transferred to/(from) Reserves			\$0

Student Body Center Fees (USU/SRWC)

The 2022-2023 USU/SRWC budget includes net fee revenue of \$ 16,937,647, reflected in the table below.

Table 2: Student Body Center 2022-2023 Fee Revenue Calculations

Enrollment Data & Fee Income Projections	Summer	Fall	Spring
Gross Headcount Enrollment	5,700	38,460	34,973
Fee	<u>\$164</u>	<u>\$220</u>	<u>\$220</u>
Financial Data			
Collections	\$934,800	\$8,461,200	\$7,694,060
LESS: Fee Waivers	(5,099)	(89,883)	(81,734)
Plus: CSUEU Fee Waivers Reimbursed	1415	14,753	12,938
<u>LESS: Bad Debt/Disenrollment</u>	<u>(263)</u>	<u>(2,378)</u>	<u>(2,162)</u>
Total Fee Revenue by Session	<u>\$930,853</u>	<u>\$8,383,692</u>	<u>\$7,623,102</u>
Projected Annual Fee Income			<u>\$16,937,647</u>
PLUS: Income from Investment of CSULB-Held Funds			0
LESS: Debt Service			(4,793,744)
LESS: Chancellor's Office Overhead			(55,000)
LESS: Transfer to Reserve for Repair and Replacement			(300,000)
LESS: Transfer to Reserve for Catastrophic Event			0
LESS: Transfer to Reserve for Economic Uncertainty			0
LESS: Transfer to Reserve for Capital Improvement			(545,337)
LESS: Transfer to Reserve for Debt Service			
Projected Fee Revenue Available for Allocation			11,243,566
Projected Fee Revenue Allocated			<u>11,243,566</u>
Surplus/(Deficit)			\$0

Reserves

Reserves are separately maintained for both the Associated Students and Student Union funds, as governed by California State University (CSU) and internal policy.

In accordance with California State University (CSU) policy governing auxiliary organizations and ASI Policy on University Student Union Reserves, the Fiscal Viability Report below is presented with the 2022-2023 USU Operating Budget. The University Student Union continues to contribute to the reserve balances of the university to ensure CSU bond requirements are met.

Table 3: Schedule of Associated Students Reserves

Description	2022-2023 Beginning Balance (Credit)/Debit	Adjustments (Credit)/Debit	Target Balance (Credit)/Debit
UNRESTRICTED FUNDS			
410 Retained Earnings	(\$2,285,992.31)	(\$181,198.00)	(\$2,467,190.31)
411 Reserve for Shortfall in Current Enrollment	(\$479,555.00)	(\$70,376.00)	(\$549,931.00)
412 Reserve for Self-Insurance	(\$87,150.00)	\$0.00	(\$87,150.00)
414 Reserve for Catastrophic Events	\$0.00	\$0.00	\$0.00
416 Reserve for Loss of External Funds	(\$193,345.00)	(\$9,511.00)	(\$202,856.00)
417 Reserve for Future Business Requirements	\$0.00	\$0.00	\$0.00
418 Reserve for Capital Expenditures	(\$361,085.00)	\$261,085.00	(\$100,000.00)
Total	(\$3,407,127.31)	\$0.00	(\$3,407,127.31)

Table 4: Schedule of University Student Union University Held Reserves

UNIVERSITY HELD	Reserve	2022-2023	FY 2022-2023	Reserve
	current	Transfers (From)	Transfers To	Balance 2022-2023
Reserve for Facility Maintenance & Repair	\$ 1,534,307	\$ -	\$ 300,000	\$ 1,834,307
Reserve for Catastrophic	\$ 200,000	\$ -	\$ -	\$ 200,000
Reserve for Capital Improvement/Construction	\$ 3,914,071	\$ -	\$ 545,337	\$ 4,459,408
General Reserve – Debt Service	\$ 5,766,893	\$ -	\$ -	\$ 5,766,893
Reserve for Economic Uncertainty	\$ 3,724,945	\$ -	\$ -	\$ 3,724,945
Total	\$ 15,140,216	\$ -	\$ 845,337	\$ 15,985,553

**Management has made it a priority to contribute additional funding to University Held Reserves for future potential renovation and/or expansion projects to reduce future student fee requirements.

Expenses

Personnel Services

The overall budget for personnel has increased by approximately 20% as compared to FY 2021-2022 because of the return of student assistants, COLA increase during the 2021-2022 year, and staff equity increases throughout the organization. The minimum wage increase, effective January 1, 2022, for

student assistant and part-time positions impacted the budget. The increase in student assistant wages is a result of the state of California mandated minimum wage increase to \$15.00, which was effective January 1, 2022.

The USU budget includes \$3,539,850 for student assistant and part-time payroll for the employment of 301 active student employees at an average wage of approximately \$15.54 per hour. The USU employs four graduate assistants and the SRWC employs 24 part-time instructors that are either students and/or professional instructors.

This budget includes two new full-time positions. These include a new temporary Maintenance Technician and Rock & Outdoor Adventure Coordinator (ROA). The ROA position had been a part-time position for the last two years. In addition, shared costs with ASI have increased. This budget accommodates a 4% Cost of Living Adjustment (COLA) for full-time, professional staff beginning July 1, 2022.

Benefits

Associated Students, Inc. (ASI) continues its enrollment in the CSURMA AORMA medical benefits program, which continued Anthem, Express Scripts Prescription, and Kaiser Permanente's health plans. Medical premiums for medical decreased slightly. However, contributions to the Public Employees' Retirement System (PERS) and Unemployment are consistent with last year. The budget for the USU also includes \$96,661 for the payment of medical and dental benefits for eight retirees and one living dependent.

Pension Benefits

As stated above, ASI will continue participation in PERS. Mandatory employee contributions will continue to 5% of monthly earnings more than \$513 for employees hired prior to January 1, 2013. For employees hired after January 1, 2013, mandatory employee contributions of 7.25% will continue. As in the past, ASI will contribute the first \$50 of each employees' contribution amount for employees with a hire date prior to January 1, 2013. This budget includes a mandatory lump sum annual payment of ASI's Unfunded Accrued Liability (UAL) in the amount of \$346,322. This year, \$200,000 is budgeted to contribute to the Voluntary Employee's Beneficiary Association (VEBA) Trust for the funding of post-retirement benefit liabilities for the USU.

Operating Expenses and Equipment

The overall budget for operating expenses has increased by 16.08% as compared to the 2021-2022 budget. Professional development including travel and training for USU/SRWC student and full-time staff have been included in this year's budget. Contracted services increased due to increasing costs in labor due to the mandated minimum wage increases. Overall, the cost of products and supplies for our aging facilities have resulted in increased costs in building supplies, general supplies, and maintenance service agreements.

Investment Income

Table 5: First Foundation Investment Portfolio

Investment period	ASI	USU
Beginning Market Value as of 1/01/2021	\$1,382,050.20	\$2,187,955.45
Ending Market Value as of 3/31/2022	\$1,463,359.90	\$2,322,403.00

Capital Outlay

Associated Students, Inc. operates three university facilities – the Isabel Patterson Child Development Center (IPCDC) Student Recreation & Wellness Center (SRWC), and the University Student Union (USU). The proposed budget includes \$300,000 for maintenance and repairs to the USU/SRWC facilities and \$640,227 for capital improvement and construction. This is in addition to the required reserve allocations related to Capital Outlay detailed in the table above.

Conclusion

The remainder of the budget document presents budget detail for each department and funded activity according to initial campus enrollment projections. As the COVID-19 pandemic has significantly impacted the ASI CSULB community, ASI will continue to be responsive and seek opportunities to return operations to full capacity within the 2022-2023 year. All questions related to the ASI 2022-2023 Consolidated Operating Budget can be directed to Dr. Miles Nevin, Executive Director, at miles.nevin@csulb.edu.

Associated Students, Incorporated
 California State University, Long Beach
 2022-23 Operating Budget Summary

GRAND TOTAL	ASSOCIATED STUDENTS, INCORPORATED
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Revenue		Total All Funds	Associated Students General Fund	USU General Fund		
502	Student Fees	\$16,492,766	\$5,249,200	\$11,243,566		
503	Contributions & Donations	\$76,414	\$76,414	\$0		
507	Federal Grants & Contracts	\$166,795	\$166,795	\$0		
509	State Grants & Contracts	\$408,821	\$408,821	\$0		
511	Recovered Expense/User Charge	\$1,507,633	\$817,045	\$690,588		
513	Indirect Cost Recovery	\$929,035	\$640,892	\$288,143		
515	Licensing Fees/Royalties	\$0	\$0	\$0		
517	Penalties & Finance Charges	\$0	\$0	\$0		
521	Non-Taxable Sales	\$103,510	\$5,000	\$98,510		
523	Taxable Sales	\$33,500	\$0	\$33,500		
543	Lease Income	\$385,387	\$0	\$385,387		
545	Equipment Rental	\$19,825	\$0	\$19,825		
547	Facility Rental	\$120,000	\$0	\$120,000		
595	Investment Income	\$125,161	\$125,161	\$0		
598	Other:	\$0	\$0	\$0		
Total Revenue		\$20,368,847	\$7,489,328	\$12,879,519		
Expense						
Costs of Goods Sold						
600	Cost of Goods Sold	\$83,670	3,000	80,670		
Personnel Services						
701	Full-Time Payroll	\$4,546,127	\$2,062,375	\$2,483,752		
706	Temporary Help	\$132,000	\$75,000	\$57,000		
707	Part-Time Payroll	\$4,669,904	\$1,306,598	\$3,363,306		
709	Full-Time Benefits	\$2,457,104	\$1,065,050	\$1,392,054		
711	Part-Time Benefits	\$201,525	\$24,981	\$176,544		
Subtotal		\$12,006,660	\$4,534,004	\$7,472,656		
Operating Expense						
713	Grants/Scholarships	\$702,807	\$694,407	\$8,400		
714	Food & Beverage Supplies	\$70,000	\$70,000	\$0		
715	Printing/Duplicating	\$61,890	\$29,800	\$32,090		
716	Building Supplies/Materials	\$435,000	\$2,000	\$433,000		
717	Office Supplies	\$54,425	\$29,150	\$25,275		
718	Program Supplies/Materials	\$257,962	\$91,512	\$166,450		
719	Travel	\$115,231	\$39,140	\$76,091		
720	Staff Development	\$103,048	\$30,898	\$72,150		
723	Hospitality	\$56,325	\$20,800	\$35,525		
725	Advertising/Promotions	\$168,950	\$62,100	\$106,850		
726	Equipment/Facility Rentals	\$46,800	\$25,050	\$21,750		
727	Contracted Services	\$1,414,170	\$247,170	\$1,167,000		
728	Maintenance Service Agreements	\$682,017	\$45,000	\$637,017		
738	Telecommunications/Postage	\$98,032	\$31,467	\$66,565		
739	Utilities	\$615,000	\$0	\$615,000		
748	Fees, Dues & Subscriptions	\$112,450	\$13,450	\$99,000		
763	Insurance Premiums	\$270,602	\$54,290	\$216,312		
764	Audit Fees	\$56,657	\$36,000	\$20,657		
765	Legal Fees	\$32,000	\$12,000	\$20,000		
767	Building Occupancy	\$99,045	\$99,045	\$0		
772	Event Costs	\$750,476	\$674,476	\$76,000		
775	Sales Tax	\$400	\$0	\$400		
791	Fixed Assets	\$0	\$0	\$0		
792	Non-Capitalized Equipment	\$265,000	\$32,000	\$233,000		
793	Repairs & Maintenance	\$329,358	\$19,100	\$310,258		
798	Indirect Cost Allocation	\$996,772	\$309,369	\$687,403		
799	Assigned Contingency	\$484,100	\$284,100	\$200,000		
Subtotal		\$8,278,517	\$2,952,324	\$5,326,193		
Total Expense		\$20,368,847	\$7,489,328	\$12,879,519		
NET SUBSIDY FROM STUDENT FEES		(\$0)	(\$0)	\$0		

Associated Students, Incorporated
California State University, Long Beach
2022-2023 Operating Budget

FUND
ASSOCIATED STUDENTS GENERAL FUND

Revenue	Total Fund 2021-22	Total Fund 2022-23	Beach Pride Events	Business Office	Capital Outlay	ASI Communications	Development Office	Executive Director's Office	Government Affairs
502 Student Fees	\$5,273,475	\$5,249,200							
503 Contributions & Donations	\$0	\$76,414	0	0	0		66,414	0	0
507 Federal Grants & Contracts	\$128,356	\$166,795	0	0	0	0	0	0	0
509 State Grants & Contracts	\$269,468	\$408,821	0	0	0	0	0	0	0
511 Recovered Expense/User Charge	\$376,602	\$817,044	7,500	300	0	0	0	0	0
513 Indirect Cost Recovery	\$544,750	\$640,892	0	223,649	0	103,532	66,797	0	0
521 Non-Taxable Sales	\$10,000	\$5,000	0	0	0	0	0	0	0
523 Taxable Sales	\$0	\$0	0	0	0	0	0	0	0
543 Lease Income	\$0	\$0	0	0	0	0	0	0	0
545 Equipment Rental	\$0	\$0	0	0	0	0	0	0	0
547 Facility Rental	\$0	\$0	0	0	0	0	0	0	0
595 Investment Income	\$50,000	\$125,161	0	125,161	0	0	0	0	0
598 Other	\$0	\$0	0	0	0	0	0	0	0
Total Revenue	\$6,652,651	\$7,489,328	\$7,500	\$349,110	\$0	\$103,532	\$133,211	\$0	\$0
Expense									
Costs of Goods Sold									
600 Cost of Goods Sold	\$0	\$3,000	0	0	0	0	0	0	0
Personal Services									
701 Full-Time Payroll	\$1,614,312	\$2,062,375	0	287,052	0	139,070	99,686	271,291	193,083
706 Temporary Help	\$59,004	\$75,000	0	0	0	0	0	0	0
707 Part-Time Payroll	\$592,067	\$1,306,598	71,800	0	0	102,520	0	0	0
709 Full-Time Benefits	\$987,904	\$1,065,050	0	106,464	0	45,449	48,739	85,855	70,433
711 Part-Time Benefits	\$12,011	\$24,981	1,881	0	0	2,518	0	0	0
Subtotal	\$3,265,298	\$4,534,004	\$73,681	\$393,516	\$0	\$289,557	\$148,425	\$357,146	\$263,516
Operating Expense									
713 Grants/Scholarships	\$656,773	\$694,407	0	0	0	0	0	0	176,607
714 Food & Beverage Supplies	\$51,000	\$70,000	0	0	0	0	0	0	0
715 Printing/Duplicating	\$30,994	\$29,800	6,150	5,500	0	500	0	500	10,100
716 Building Supplies/Materials	\$1,250	\$2,000	0	0	0	0	0	0	0
717 Office Supplies	\$28,415	\$29,150	1,200	7,200	0	3,800	1,000	2,100	3,300
718 Program Supplies/Materials	\$101,075	\$91,512	12,400	0	0	450	0	0	10,800
719 Travel	\$31,850	\$39,140	400	2,490	0	2,700	1,500	10,000	14,500
720 Staff Development	\$30,100	\$30,898	500	2,500	0	1,700	1,000	10,000	1,200
723 Hospitality	\$21,850	\$20,800	6,850	1,000	0	200	1,500	5,000	2,000
725 Advertising/Promotions	\$50,200	\$62,100	22,000	0	0	15,000	0	0	15,200
726 Equipment/Facility Rentals	\$25,100	\$25,050	9,050	0	0	0	0	0	0
727 Contracted Services	\$296,810	\$247,170	61,900	13,000	0	2,300	0	0	0
728 Maintenance Service Agreements	\$45,302	\$45,000	0	18,000	0	0	0	0	0
738 Telecommunications/Postage	\$32,786	\$31,467	1,000	3,850	0	1,650	900	1,000	5,600
739 Utilities	\$0	\$0	0	0	0	0	0	0	0
748 Fees, Dues & Subscriptions	\$18,297	\$13,450	0	3,800	0	1,600	0	700	1,000
763 Insurance Premiums	\$35,680	\$54,290	0	5,399	0	0	0	0	0
764 Audit Fees	\$35,000	\$36,000	0	20,000	0	0	0	0	0
765 Legal Fees	\$29,000	\$12,000	0	7,000	0	0	0	0	0
767 Building Occupancy	\$68,240	\$99,045	7,388	14,777	0	1,047	1,273	3,829	32,144
772 Event Costs	\$672,076	\$674,476	0	0	0	300	5,000	0	34,500
791 Fixed Assets	\$0	\$0	0	0	0	0	0	0	0
792 Non-Capitalized Equipment	\$27,500	\$32,000	0	1,000	0	1,500	0	0	0
793 Repairs & Maintenance	\$17,800	\$19,100	0	500	0	0	0	0	0
798 Indirect Cost Allocation	\$226,948	\$309,369	29,492	20,086	0	66,874	0	34,000	0
799 Assigned Contingency	\$853,307	\$284,100	200,000	0	0	0	0	0	0
Subtotal	\$3,387,353	\$2,952,324	\$358,331	\$126,102	\$0	\$99,621	\$12,173	\$67,129	\$306,951
Total Expense	\$6,652,651	\$7,489,328	\$432,012	\$519,618	\$0	\$389,178	\$160,598	\$424,275	\$570,467
SUBTOTAL	\$0	\$0	(\$424,512)	(\$170,507)	\$0	(\$285,646)	(\$27,388)	(\$424,275)	(\$570,467)

Associated Students, Incorporated
 California State University, Long
 2022-2023 Operating Budget

FUND ASSOCIATED STUDENTS GENERAL FUND

Revenue	Human Resources Office	Information Technology Services	Isabel Patterson Child Development Center	Post Employment Benefits	Student Media	Student Organization Activities	Student Support Services	University Athletics
502 Student Fees								
503 Contributions & Donations	0	0	10,000	0	0	0	0	0
507 Federal Grants & Contracts	0	0	166,795	0	0	0	0	0
509 State Grants & Contracts	0	0	408,821	0	0	0	0	0
511 Recovered Expense/User Charge	0	0	809,244	0	0	0	0	0
513 Indirect Cost Recovery	160,794	86,121	0	0	0	0	0	0
521 Non-Taxable Sales	0	0	0	0	5,000	0	0	0
523 Taxable Sales	0	0	0	0	0	0	0	0
543 Lease Income	0	0	0	0	0	0	0	0
545 Equipment Rental	0	0	0	0	0	0	0	0
547 Facility Rental	0	0	0	0	0	0	0	0
595 Investment Income	0	0	0	0	0	0	0	0
598 Other	0	0	0	0	0	0	0	0
Total Revenue	\$160,794	\$86,121	\$1,394,860	\$0	\$5,000	\$0	\$0	\$0
Expense								
Costs of Goods Sold								
600 Cost of Goods Sold	0	0	3,000	0	0	0	0	0
Personal Services								
701 Full-Time Payroll	220,576	136,556	639,415	0	75,648	0	0	0
706 Temporary Help	0	0	75,000	0	0	0	0	0
707 Part-Time Payroll	38,500	18,000	763,871	0	311,907	0	0	0
709 Full-Time Benefits	73,827	55,237	313,968	245,259	19,817	0	0	0
711 Part-Time Benefits	1,034	484	15,361	0	3,703	0	0	0
Subtotal	\$333,937	\$210,277	\$1,807,615	\$245,259	\$411,075	\$0	\$0	\$0
Operating Expense								
713 Grants/Scholarships	0	0	0	0	0	0	179,800	338,000
714 Food & Beverage Supplies	0	0	70,000	0	0	0	0	0
715 Printing/Duplicating	1,000	0	5,000	0	1,050	0	0	0
716 Building Supplies/Materials	0	0	2,000	0	0	0	0	0
717 Office Supplies	2,000	650	6,500	0	1,400	0	0	0
718 Program Supplies/Materials	400	0	25,000	0	1,550	0	0	40,912
719 Travel	1,250	300	0	0	6,000	0	0	0
720 Staff Development	1,000	500	6,498	0	6,000	0	0	0
723 Hospitality	1,800	350	0	0	2,100	0	0	0
725 Advertising/Promotions	5,000	0	0	0	4,900	0	0	0
726 Equipment/Facility Rentals	0	0	10,000	0	1,000	5,000	0	0
727 Contracted Services	45,470	0	5,000	0	43,450	10,000	0	66,050
728 Maintenance Service Agreements	0	0	25,000	0	2,000	0	0	0
738 Telecommunications/Postage	2,500	4,167	7,700	0	3,100	0	0	0
739 Utilities	0	0	0	0	0	0	0	0
748 Fees, Dues & Subscriptions	1,250	0	3,500	0	1,600	0	0	0
763 Insurance Premiums	0	0	48,891	0	0	0	0	0
764 Audit Fees	0	0	16,000	0	0	0	0	0
765 Legal Fees	0	0	5,000	0	0	0	0	0
767 Building Occupancy	9,776	2,726	0	0	26,085	0	0	0
772 Event Costs	35,000	0	3,500	0	4,500	591,676	0	0
791 Fixed Assets	0	0	0	0	0	0	0	0
792 Non-Capitalized Equipment	1,000	15,000	0	0	13,500	0	0	0
793 Repairs & Maintenance	0	2,500	15,000	0	1,100	0	0	0
798 Indirect Cost Allocation	30,472	10,920	75,055	0	42,469	0	0	0
799 Assigned Contingency	0	0	0	0	0	84,100	0	0
Subtotal	\$137,918	\$37,113	\$329,644	\$0	\$161,804	\$690,776	\$179,800	\$444,962
Total Expense	\$471,855	\$247,390	\$2,140,259	\$245,259	\$572,879	\$690,776	\$179,800	444,962
SUBTOTAL	(\$311,060)	(\$161,270)	(\$745,399)	(\$245,259)	(\$567,879)	(\$690,776)	(\$179,800)	(\$444,962)

Revenue		Fund Total	USU Administration	Commercial Services	Facility Operations	Beach Pride Events	ASI Communications	ASI Recreation
503	Contributions & Donations	\$0	0	0	0	0	0	0
507	Federal Grants & Contracts	\$0	0	0	0	0	0	0
509	State Grants & Contracts	\$0	0	0	0	0	0	0
511	Recovered Expense/User Charge	\$690,588	0	83,834	184,304	0	4,000	418,450
513	Indirect Cost Recovery	\$288,143	34,000	24,780	90,528	71,961	66,874	0
521	Non-Taxable Sales	\$98,510	0	70,100	0	0	14,660	13,750
523	Taxable Sales	\$33,500	0	31,000	0	0	0	2,500
543	Lease Income	\$385,387	0	385,387	0	0	0	0
545	Equipment Rental	\$19,825	0	14,000	0	0	0	5,825
547	Facility Rental	\$120,000	0	115,000	0	0	0	5,000
595	Investment Income	\$0	0	0	0	0	0	0
598	Other:	\$0	0	0	0	0	0	0
Total Revenue		\$1,635,953	\$34,000	\$724,101	\$274,832	\$71,961	\$85,534	\$445,525
Expense								
Costs of Goods Sold								
600	Cost of Goods Sold	\$80,670	0	70,000	0	0	3,500	7,170
Personal Services								
701	Full-Time Payroll	\$2,483,752	286,990	408,545	769,862	231,017	216,691	570,647
706	Temporary Help	\$57,000	0	0	57,000	0	0	0
707	Part-Time Payroll	\$3,363,306	64,200	726,819	755,240	130,000	276,300	1,410,747
709	Full-Time Benefits	\$1,392,054	534,294	177,732	344,094	64,399	77,895	193,639
711	Part-Time Benefits	\$176,544	1,785	44,096	57,774	4,166	8,465	60,258
Subtotal		\$7,472,656	\$887,269	\$1,357,192	\$1,983,970	\$429,583	\$579,351	\$2,235,291
Operating Expense								
713	Grants/Stipends	\$8,400	8,400	0	0	0	0	0
714	Food & Beverage Supplies	\$0	0	0	0	0	0	0
715	Printing/Duplicating	\$32,090	3,250	9,940	2,800	7,400	4,500	4,200
716	Building Supplies/Materials	\$433,000	0	4,500	415,500	0	0	13,000
717	Office Supplies	\$25,275	3,250	6,325	7,400	1,700	3,500	3,100
718	Program Supplies/Materials	\$166,450	27,600	36,300	13,500	14,200	3,750	71,100
719	Travel	\$76,091	60,000	2,500	0	10,591	0	3,000
720	Staff Development	\$72,150	55,000	0	5,500	5,650	500	5,500
723	Hospitality	\$35,525	9,850	3,575	1,800	14,500	1,950	3,850
725	Advertising/Promotions	\$106,850	6,650	14,000	1,500	8,500	43,000	33,200
726	Equipment/Facility Rentals	\$21,750	250	0	0	21,500	0	0
727	Contracted Services	\$1,167,000	110,000	1,500	741,000	290,500	12,500	11,500
728	Maintenance Service Agreements	\$637,017	15,525	14,625	512,120	0	3,510	91,237
738	Telecommunications/Postage	\$66,565	3,500	20,365	19,250	5,000	5,900	12,550
739	Utilities	\$615,000	0	0	615,000	0	0	0
748	Fees, Dues & Subscriptions	\$99,000	33,900	24,500	500	2,000	7,100	31,000
763	Insurance Premiums	\$216,312	159,172	0	0	0	0	57,140
764	Audit Fees	\$20,657	20,657	0	0	0	0	0
765	Legal Fees	\$20,000	20,000	0	0	0	0	0
767	Building Occupancy	\$0	0	0	0	0	0	0
772	Event Costs	\$76,000	30,000	10,000	5,000	0	1,000	30,000
775	Sales Tax	\$400	0	0	0	0	0	400
791	Fixed Assets	\$0	0	0	0	0	0	0
792	Non-Capitalized Equipment	\$233,000	10,000	41,000	160,000	0	4,000	18,000
793	Repairs & Maintenance	\$310,258	0	15,000	285,000	0	0	10,258
798	Indirect Costs	\$687,403	687,403	0	0	0	0	0
799	Assigned Contingency	\$200,000	200,000	0	0	0	0	0
Subtotal		\$5,326,193	\$ 1,464,407	\$ 204,130	\$ 2,785,870	\$ 381,541	\$ 91,210	\$ 399,035
Total Expense		\$12,879,519	\$ 2,351,676	\$ 1,631,322	\$ 4,769,840	\$ 811,124	\$ 674,061	\$ 2,641,496
NET PROFIT / (SUBSIDY)		\$ (11,243,566)	\$ (2,317,676)	\$ (907,221)	\$ (4,495,008)	\$ (739,163)	\$ (588,527)	\$ (2,195,971)