

FINANCE COMMITTEE

2012-2013

PROPOSED OPERATING, CAPITAL OUTLAY & RESERVES BUDGETS

APRIL 2012



University Student Union, Inc.
California State University, Northridge

**UNIVERSITY STUDENT UNION, INC
CALIFORNIA STATE UNIVERSITY, NORTHRIDGE
2012-13 BUDGET MESSAGE**

As the Executive Director & Associate Director, Finance & Business Services of the University Student Union (USU), one of our major responsibilities each year is to submit to the Finance Committee and to the Board of Directors the annual budgets for the organization. On behalf of the USU management team and staff, it is our pleasure to present to you the proposed 2012-13 Reserves; Capital Outlay; and Operating budgets.

PROVISO ABOUT PROJECTED STUDENT HEADCOUNT AND POTENTIAL IMPACT ON THE OPERATING BUDGET

Student fee income is based on the most recent student headcount forecast made available by the University. Any mandated decreases in student headcount¹ could potentially have a negative financial impact on student fee revenue. If the Chancellor’s Office² mandates a reduction in student headcount due to budgetary constraints, the USU would reduce expenses to match the corresponding decrease in student fees during the first or second quarter budget review.

LONG-TERM FINANCIAL PLAN

The 2012-13 proposed budget is prepared in accordance with the USU’s long-term financial plan. The USU only proposes an operating budget where the revenues and expenses are in alignment with the corresponding revenues and expenses in the long-term financial plan³.

NEW PROJECTS

The opening of the Student Recreation Center (SRC) in January 2012 was a momentous event that is providing CSUN students, faculty, and staff with a wide array of new opportunities in fitness and wellness; aquatics; intramurals; outdoor recreation; and sports clubs. In addition, there are several other exciting projects⁴ that are in progress or in the planning stages outlined in the table below:

Project	Project Details
Computer Lab Renovation & Expansion	\$2.2 million project scheduled to open in fall 2012
SRC Recreation Field	\$5.0 million project scheduled to open in January 2013
Plaza del Sol Plaza Renovation	\$2.5 million project in the design phase that will make the plaza a more inviting space with water features and additional shade – projected to open in fall 2013
Wellness Center	\$2.0 million project in the design phase which will be located in the former Fitness Centre space - projected to open in fall 2014

USU DEPARTMENT STRUCTURE CHANGES

The table below describes the changes that will occur in the USU’s departmental structure for the 2012-13 fiscal year:

Department	Status
31020 LGBTQ Resource Center	New department
31030 Veterans Resource Center	New department
31080 Fitness Centre	Deactivated – Fitness Centre closed when the SRC opened
31200 Training & Development	Merged with the Human Resources department
31500 Plaza del Hall Performance Hall	Deactivated – any programming expenses will be in the Board of Directors budget
33030 Human Resources	New Department – split off from the Administration department

2012-13 RESERVES⁵ BUDGET

Reserves are provided to meet the potential and anticipated business needs of the USU per the USU's Reserve Policy. The USU is requesting unallocated working capital reserves⁶ in the amount of \$453,200 and designated reserves⁷ in the amount of \$160,618 for a combined total of \$613,818:

Description	Working Capital Reserves	Designated Reserves
Unallocated Working Capital	453,200	N/A
Staff Bonuses	N/A	\$58,406
Staff Salary Reclassifications/In-Range Progressions ⁸	N/A	\$17,065
Student Assistant Merit Increases ⁹	N/A	\$77,362
Payroll Taxes ¹⁰	N/A	\$7,785

2012-13 CAPITAL OUTLAY BUDGET¹¹

The total 2012-13 capital outlay request is \$387,292 composed of the following:

Fixed Asset	Category	Total
Desktop Computer Replacements	Computers & Peripherals	\$125,995
Emergency Leasehold Improvement	Leasehold Improvements	10,000
Upgrade Meeting Rooms to Smart Rooms	Equipment	\$126,986
Meeting Matrix Software	Software	\$31,021
Rekey the USU	Equipment	\$25,432
Painting of the Grand Salon	Leasehold Improvements	\$67,858
		\$387,292

The details and justifications for the capital outlay budget are included in **Tab 3 Proposed Capital Outlay Budget** in the electronic budget file sent to all Finance Committee members via email.

2012-13 OPERATING BUDGET

The USU is proposing a change in consolidated¹² net assets (surplus) of \$4,982. Consolidated revenues are \$12,055,413 and the consolidated expenditures are \$12,050,432.

Operating Budget	
Revenues	\$12,055,413
Expenditures	\$12,050,432
Change in Net Assets	\$4,982

Operating Fund Revenues

Revenues are projected to increase by a net \$1,024,623 or 9.3%. The detailed breakdown of the significant changes in revenue categories are as follows:

	2011-12 Revised Budget 12/31/2011	2012-13 Proposed Budget	Variance (\$)	Variance (%)
Student Fees ¹³	8,985,821	10,540,000	1,554,179	17.3%
Sales - Taxable/Non Taxable ¹⁴	2,258	9,000	6,742	298.6%
Food Service Commission ¹⁵	109,000	130,000	21,000	19.3%
Rental Income - Equipment & Facilities ¹⁶	620,956	664,350	43,394	7.0%
Program Income ¹⁷	300,656	407,920	107,264	35.7%
Fitness Centre /SRC Income ¹⁸	343,920	166,688	(177,232)	-51.5%
Interest Income	520	400	(120)	-23.1%
Miscellaneous Income ¹⁹	667,659	137,055	(530,604)	-79.5%
Total Revenue	11,030,790	12,055,413	1,024,623	9.3%

Operating Fund Expenditures

Expenditures are projected to increase by \$1,092,482 or 10.0%. The detailed breakdown of the significant changes in expenditure categories are as follows:

	2011-12 Revised Budget 12/31/2011	2012-13 Proposed Budget	Variance (\$)	Variance (%)
Salaries & Benefits				
Staff Salaries ²⁰	2,827,413	3,084,533	257,120	9.1%
Student Salaries ²¹	1,885,563	2,567,851	682,288	36.2%
Subtotal - Salaries & Wages	4,712,976	5,652,384	939,408	19.9%
Benefits ²²	1,590,346	1,427,796	(162,550)	-10.2%
Subtotal - Salaries, Wages & Benefits	6,303,322	7,080,180	776,858	12.3%

Operating Expenses	2011-12 Revised Budget 12/31/2011	2012-13 Proposed Budget	Variance (\$)	Variance (%)
Cost of Goods Sold ²³	0	8,000	8,000	#DIV/0!
General Operating Expenses	304,277	272,418	(31,859)	-10.5%
Amortization & Depreciation ²⁴	275,097	411,081	135,984	49.4%
Equipment	55,050	33,487	(21,563)	-39.2%
Fees & Charges	44,141	40,412	(3,730)	-8.4%
Grants and Scholarships	93,058	91,368	(1,690)	-1.8%
Reserves ²⁵	1,045,266	520,319	(524,948)	-50.2%
Repairs & Maintenance ²⁶	724,081	962,379	238,299	32.9%
Supplies & Services ²⁷	1,101,245	1,248,181	146,936	13.3%
Travel ²⁸	14,627	128,620	113,993	779.3%
Utilities ²⁹	997,785	1,253,988	256,203	25.7%
Total Operating Expenditures	4,654,628	4,970,252	315,624	6.8%
Total Expenditures	10,957,950	12,050,432	1,092,482	10.0%

2012-13 DBMER³⁰ REPAIR AND REPLACEMENT PROJECT REQUESTS

The USU is not requesting funding for DBMER repair and replacement projects. The projected DBMER cash transfer reflected in the long-term financial plan from the revenue fund³¹ is \$1,550,000 for fiscal year 2012-13.

RECOMMENDED ACTION TO BE TAKEN BY THE FINANCE COMMITTEE & BOARD OF DIRECTORS

It is recommended that the Finance Committee approve the 2012-13 Reserves; Capital Outlay; and Operating budgets as presented.

The budget presented is fiscally conservative and allocates sufficient funding for possible contingencies not specifically anticipated in the budget. It ensures the continuing fiscal viability of the organization and allocates funding at a level that provides students with quality programs and services.

Respectfully Submitted by,



Debra L. Hammond & Joseph Illuminate

Executive Director & Associate Director, Finance & Business Services

ENDNOTES

¹ The 2012-13 student union fee is \$253 per semester for each enrolled student. The summer 2012 fee is \$150 for each enrolled student. Any decrease in student headcount would result in a decrease in student fee revenue.

² The Chancellor's Office in Long Beach is the headquarters for the California State University (CSU) system. Any mandated reduction in student headcount would be mandated by the current CSU Chancellor.

³ A significant milestone was achieved during the 2011-12 fiscal year. A reduction in the proposed onetime operational student fee from \$15.00 to \$2.00 was approved by President Koester in December 2011.

⁴ These projects will be funded with cash reserves already on hand.

⁵ It is important to note that the "Reserves Budget" is not the same as the "Reserves Expenditure" category. The "Reserves Budget" includes unallocated reserves and designated reserves only. These reserves are budgeted in a separate and unique department (32080 Reserves). The "Reserve Expenditure" category includes unallocated reserves; designated reserves; **and** administrative contingencies. Administrative contingencies are not budgeted in the 32080 Reserves department. "Administrative Contingencies" are defined as onetime purchases. These contingencies are budgeted in a separate general ledger account so that the expenditures are not included in the next year's budget base.

⁶ Working capital reserves are unallocated funds to be utilized principally for unanticipated economic events and unexpected price increases.

⁷ Designated Reserves are allocated for a specific purpose such as merit salary increases or staff salary reclassifications or in range progressions.

⁸ A **reclassification** typically occurs when there is a major change in the essential duties of an employment position rendering the current job classification obsolete. Increased workload is not a cause for a reclassification. An **In-Range Progression** occurs when the essential duties of an employment position stay the same but the skill level required to perform those duties changes.

⁹ [\$2,567,851 budgeted student wages X 3.0% estimated merit increase] = \$77,362 total student assistant merit increases.

¹⁰ These are the payroll taxes computed on staff bonuses; salary reclassification/in-range progressions; and student assistant merit increases.

¹¹ Capital outlay is the expenditure of funds for capital or fixed asset purchases. Capital assets or fixed assets are defined as tangible property to be used in a productive capacity which will benefit the USU for a period of more than one year.

¹² "Consolidated" means the sum total of all USU department revenues and expenses.

¹³ The SRC opened in January 2012. The 17.3% increase in Student Fees is a result of the SRC being open for the entire 2012-13 fiscal year whereas it was only open five months during the 2011-12 fiscal year.

¹⁴ The SRC has a Pro Shop which sales athletic-related clothing and items to SRC members. More sales are expected since the Pro Shop will be open for the entire 2012-13 fiscal year whereas it was only open five months during the 2011-12 fiscal year.

¹⁵ By contract, the USU receives 1% of the total food sales on campus from The University Corporation (TUC). TUC projects campus food sales of \$13 million in 12/13 [\$13,000,000 X 1.0% = \$130,000].

¹⁶ Rental income is projected to increase by \$43,394 or 7.0% due to an increase in the General Services Administration's (GSA) lease rate from \$1.12 per square foot to \$1.33 per square foot. The GSA determines the lease rate that university departments pay landlords (the USU) for commercial office space.

¹⁷ The increase in Program Income is due to an increase in projected Summer Camp enrollment during summer 2012. Additional camp offerings such as rock climbing; swim lessons; and sports have increased demand for camp services. Also, Summer Camp is starting earlier in June 2013 due to the new Los Angeles Unified School District calendar which translates to an increase in the number of days camp will be operating (resulting in a corresponding increase in revenue).

¹⁸ The Fitness Centre closed when the SRC opened so membership income from Fitness Centre student memberships will no longer be generated. Student membership fees for the SRC are included in the student union fee. Also, revenue from SRC faculty/staff memberships and fitness classes is significantly less than anticipated based on actual revenue data.

¹⁹ The decrease in Miscellaneous Income is attributable to a decrease in grant income and a decrease in projected income from donations. In 2011-12, the USU received \$453,000 in campus quality fee funds; \$85,000 in donations; and a one-time rebate of unemployment insurance premiums. The USU is not projecting any receipt of Campus Quality Fee funding or receipt of donations in 2012-13. However, the USU was awarded an eighteen month \$120,000 grant from an anonymous donor for the Veterans Resource of which \$80,000 will be recorded as grant income in 2012-13.

²⁰ The table below explains the principal reasons for the increase in staff salaries:

Reasons	Amount
Coordinator - Diversity Initiatives (Vets Resource Center)	\$43,000
Coordinator – Special Projects (new position)	\$43,000
Full Time Cashier (student position in 11/12)	\$27,664
Hourly Positions (mainly in the SRC)	\$66,204
Staff Bonuses/Reclassifications	\$75,471

²¹ The following table compares the 2012-13 proposed student wages budget with the 2011-12 revised student wages budget:

Department	Department Description	2011 12 Revised Budget 12/31/11	2012 13 Proposed Budget	Variance \$	Variance (%)
31010	Games Room	15,816	16,765	949	6.0%
31020	LGBTQ Resource Center	15,349	50,570	35,221	229.5%
31030	Veterans Resource Center	15,349	50,570	35,221	229.5%
31070	SRC - Administration	5,500	8,670	3,170	57.6%
31071	SRC - Facilities	76,329	167,328	90,999	119.2%
31072	SRC - Intramurals	125,146	126,149	1,003	0.8%
31073	SRC - Fitness & Wellness	202,433	322,743	120,310	59.4%
31074	SRC - Membership	118,430	253,371	134,941	113.9%
31075	SRC - Aquatics	110,700	210,956	100,256	90.6%
31080	Fitness Centre	99,660	0	(99,660)	-100.0%
31090	USU Events	108,761	107,151	(1,610)	-1.5%
31200	Training & Development	21,341	0	(21,341)	-100.0%
31250	Sunny Days Camp	95,344	129,791	34,447	36.1%
31300	Computer Labs	106,466	140,675	34,209	32.1%
31350	Technology Support Services	32,390	39,794	7,404	22.9%
31500	Plaza del Sol Performance Hall	0	0	0	#DIV/0!
31600	Marketing	131,738	156,612	24,874	18.9%
32080	USU Reserves	0	77,362	77,362	#DIV/0!
33010	Business Services	19,898	19,806	(92)	-0.5%
33020	Administration	25,583	34,428	8,845	34.6%
33030	Human Resources	0	48,100	48,100	#DIV/0!
33050	Information Services & Special Projects	72,820	82,941	10,121	13.9%
33080	Board of Directors	23,462	23,462	0	0.0%
33200	Commercial Leased	17,576	17,540	(36)	-0.2%
35030	Maintenance	71,526	57,912	(13,614)	-19.0%
35050	USU Reservations & Event Services	289,224	340,684	51,460	17.8%
35080	Satellite Student Union	84,722	84,470	(252)	-0.3%
Total Expenses		1,885,563	2,567,851	682,288	36.2%

Student Wages Notes:

- The LGBTQ Resource Centers was budgeted for six months in 2011-12 but were not budgeted with any student staff because the centers are not scheduled to open until summer 2012.
- The SRC was in operation for only five months of the 2011-12 fiscal year because it opened in January 2012. The increase in student wages in SRC departments (31070-31075) is a result of the SRC being budgeted for its first complete fiscal year.
- Increase in projected Summer Camp revenue offsets the increase in student wages.
- The increase in Computer Lab student wages is attributable to expanded computer lab operating hours and additional staffing during peak hours because of the increased number of work stations from 75 to a total of 128.

- The increase in Technology Support Services student wages is attributable to increased technical support required for the SRC.
- The increase in the Marketing department's student wages is attributable to increased support required for the SRC and the LGBTQ and Veterans Resource Centers.
- The increase in student wages in the Reserves department is attributable to a projected average 3% merit wage increase for all student assistant employees effective 12/13. Student assistants have not received merit increases for the last three years.
- The increase in USU Reservation & Event Services student wages is due to the need to expedite the setup time for rental rooms and to expedite the reservation process (based on feedback from USU clients). This increase in student staffing was approved in the long-term financial plan by the Finance Committee and Board of Directors in December 2011.

²² The principal reason for the decrease in benefits is the result of switching medical care providers to Aetna from Anthem Blue Cross. The USU was eligible to move from a small group medical plan to a large group medical since the USU has 50 benefit eligible staff employees. A large group plan bases its rates on group categories such as Employee Only; Employee plus Spouse; and Employee plus family. Small group plans base premiums on an employee's age and zip code which makes small group plans more expensive.

²³ The SRC purchases CSUN apparel and other items for resale to SRC members. Cost of Goods Sold expense is projected to increase since the SRC will open for a full year of operation whereas it was open for only five months in the 2011-12 fiscal year.

²⁴ The increase in Amortization & Depreciation is due to the purchase of computers and peripherals; software; equipment; and furniture and fixtures for the expanded Computer Lab.

²⁵ Reserves are experiencing a net decrease of \$524,948 or 50.2% mostly in administrative contingencies. \$452,559 was budgeted as an administrative contingency for Campus Quality Fee projects in 2011-12. These projects will not carryover to the 2012-13 fiscal year.

²⁶ The increase in Repair & Maintenance expenses is primarily attributable to the increase in costs associated with the expanded Computer Lab and year round operation of the SRC. Also, there are increases in prices for technology services provided by the campus. For example, the expanded Computer Lab requires more maintenance kits for printers and more Go Print licenses. A full year of SRC operations has increased the cost for custodial services; outdoor pool maintenance; and gym floor maintenance. The campus has also raised the prices for ITR port fees and maintenance for wireless access points.

²⁷ Supplies & Services expenditures are projected to increase in the following categories: computer supplies; SRC programming; meals for Summer Camp; SRC towels and laundry; contract and payroll services; and computer systems support.

²⁸ Travel (which includes seminar conference fees) has grown significantly because travel expenses that were previously funded from the work study contingency will now be budgeted in the Travel category commencing in 2012-13. Work Study is a federal program where the USU is reimbursed 55% of the salaries of USU student assistants who participate in the Work Study program (work study is projected to decrease in 2012-13).

²⁹ The SRC was in operation for only five months of the 2011-12 fiscal year because it opened in January 2012. The 25.7% increase in utilities expense is the result of the increased expenses of operating the SRC for an entire fiscal year.

³⁰ DBMER is an acronym for the Dormitory, Building, Maintenance and Equipment Replacement fund. This fund is utilized to manage large repairs that cannot be accommodated in the operating budget. DBMER is funded by transferring cash from the USU revenue fund. The campus accounting department is the custodian of both the DBMER and revenue funds.

³¹ The revenue fund is where all student union fees are deposited. The USU invoices the campus monthly in order to transfer student fees from the revenue fund to the USU operating fund.

**University Student Union, Inc
California State University, Northridge
Proposed Reserves Budget
2012-2013**

Chartfield String	Description	Budget	Comments
601100	Staff Bonuses	\$ 58,406	[Staff Wages Budget X 50%] X 4% average Bonus
601100	Staff Salary Adjustments	\$ 17,065	Reclassifications & In Range Progressions
601130	Student Salary Merit Increase	\$ 77,362	Student Wages Budget X 3% Average Merit Increase
602110	Payroll Taxes	\$ 7,785	Payroll Taxes computed on the three items listed above
660940	Operating Reserves	\$ 453,200	Unallocated Reserves*
	Total Proposed Reserves	\$ 613,818	

**Unallocated reserves are utilized for unusual and extraordinary circumstances; unexpected price increases; and to fund new program or business opportunities.*

University Student Union Capital Outlay Requests 2012/13

Revised 03-28-12

Summary of All Requests in Order Recommended for Funding*

#	Description	Department	Cost	Running Total	Proposed Purchase
1	Technology - Systems & Hardware	TSS	\$125,995	\$125,995	Sept
2	Emergency Leasehold Improvement	Facilities & Maintenance	\$10,000	\$135,995	TBD
3	Smart Rooms	TSS & RES	\$126,986	\$262,981	Mar
4	Meeting Matrix - (Software)	TSS & RES	\$31,021	\$294,002	Aug
5	Rekey USU	Facilities & Maintenance	\$25,432	\$319,434	Dec
6	Paint Grand Salon	Facilities & Maintenance	\$67,858	\$387,292	Jan

Total 2012-2013 Requests \$387,292

Recommended 2012-2013 Total **\$387,292**

Previous Year Approved Total \$327,381

* Items in italics NOT recommended for funding.

General Note: Each project contains all anticipated costs plus a minimum 5% contingency-escalation mark-up unless otherwise noted in the proposal.

Request Specific Notes

- 1 Replaces 51 Dell computers more than 4 years old which makes the USU meet current campus desktop standards. Replaces 1 tape back up unit with higher storage capacity. Updates MAC systems for Marketing. Replaces USU computer lab server which is over 10 years old.
- 2 Standard request used for unexpected facilities repairs on an emergency basis.
- 3 Converts 13 USU meeting rooms to smart rooms using campus standard smart room equipment. Includes \$71,986 in equipment and a \$50,000 allocation for labor negotiated through a collaboration with campus IT. See Sheet 2 for a prioritized list of rooms.
- 4 RES currently uses Room Viewer to diagram meeting rooms for room users and set-up staff. Room Viewer programming staff are not responding to requests for changes to existing room layouts or adding additional rooms. Meeting Matrix is an EMS product that does similar functions. Purchase converts to the EMS product and abandons Room Viewer.
- 5 BEST keyways used in the USU & SSU are no longer patented blanks which makes them easier to duplicate. Funds BEST patented locks/blanks that match the SRC. USU staff will set lock pins, cut keys and install locks.
- 6 Funds all necessary work to paint the interior of the Grand Salon, including scaffolding, wall preparation, floor protection, and includes ceiling/balcony/stairwell work.

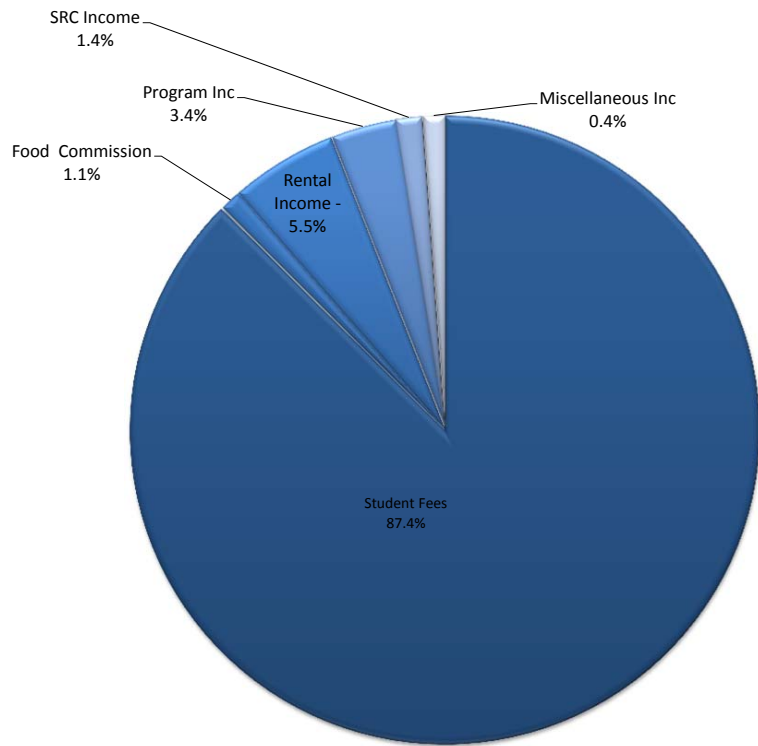
Prioritized List of Smart Rooms

	Quantity	Room	Cost	Subtotal	Tax	Freight	Environmental Fee	Cost	Total
SMART ROOMS	1	Flintridge Room Equipment	\$ 6,617.08	\$ 6,617.08	\$ 578.99		\$ 155.69	\$ 7,351.77	
Labor Costs is estimated to be \$ 50,000.00 with a 10% contingency	1	Flintridge Room Labor Cost	\$ 4,230.77	\$ 4,230.77				\$ 4,230.77	\$ 11,582.54
	1	Thousand Oaks Equipment	\$ 6,617.08	\$ 6,617.08	\$ 578.99		\$ 155.69	\$ 7,351.77	
	1	Thousand Oaks Labor Cost	\$ 4,230.77	\$ 4,230.77				\$ 4,230.77	\$ 11,582.54
	1	Lake View Terrace Equipment	\$ 4,963.54	\$ 4,963.54	\$ 434.31		\$ 155.69	\$ 5,553.54	
	1	Lake View Terrace Labor Cost	\$ 4,230.77	\$ 4,230.77				\$ 4,230.77	\$ 9,784.31
	1	Burbank Equipment	\$ 4,963.54	\$ 4,963.54	\$ 434.31		\$ 155.69	\$ 5,553.54	
	1	Burbank Labor Cost	\$ 4,230.77	\$ 4,230.77				\$ 4,230.77	\$ 9,784.31
	1	Reseda Equipment	\$ 4,963.54	\$ 4,963.54	\$ 434.31		\$ 155.69	\$ 5,553.54	
	1	Reseda Labor Cost	\$ 4,230.77	\$ 4,230.77				\$ 4,230.77	\$ 9,784.31
	1	Balboa Equipment	\$ 4,963.54	\$ 4,963.54	\$ 434.31		\$ 155.69	\$ 5,553.54	
	1	Balboa Labor Cost	\$ 4,230.77	\$ 4,230.77				\$ 4,230.77	\$ 9,784.31
	1	Granada Equipment	\$ 4,963.54	\$ 4,963.54	\$ 434.31		\$ 155.69	\$ 5,553.54	
	1	Granada Labor Cost	\$ 4,230.77	\$ 4,230.77				\$ 4,230.77	\$ 9,784.31
	1	Calabasas Equipment	\$ 4,963.54	\$ 4,963.54	\$ 434.31		\$ 155.69	\$ 5,553.54	
	1	Calabasas Labor Cost	\$ 4,230.77	\$ 4,230.77				\$ 4,230.77	\$ 9,784.31
	1	Glendale Equipment	\$ 4,263.54	\$ 4,263.54	\$ 373.06		\$ 155.69	\$ 4,792.29	
	1	Glendale Labor Cost	\$ 4,230.77	\$ 4,230.77				\$ 4,230.77	\$ 9,023.06
	1	Agoura Equipment	\$ 4,263.54	\$ 4,263.54	\$ 373.06		\$ 155.69	\$ 4,792.29	
	1	Agoura Labor Cost	\$ 4,230.77	\$ 4,230.77				\$ 4,230.77	\$ 9,023.06
	1	Activity 1 Equipment	\$ 4,263.54	\$ 4,263.54	\$ 373.06		\$ 155.69	\$ 4,792.29	
	1	Activity 1 Labor Cost	\$ 4,230.77	\$ 4,230.77				\$ 4,230.77	\$ 9,023.06
	1	Activity 4 Equipment	\$ 4,263.54	\$ 4,263.54	\$ 373.06		\$ 155.69	\$ 4,792.29	
	1	Activity 4 Labor Cost	\$ 4,230.77	\$ 4,230.77				\$ 4,230.77	\$ 9,023.06
	1	Activity 2 Equipment	\$ 4,263.54	\$ 4,263.54	\$ 373.06		\$ 155.69	\$ 4,792.29	
	1	Activity 2 Labor Cost	\$ 4,230.77	\$ 4,230.77				\$ 4,230.77	\$ 9,023.06

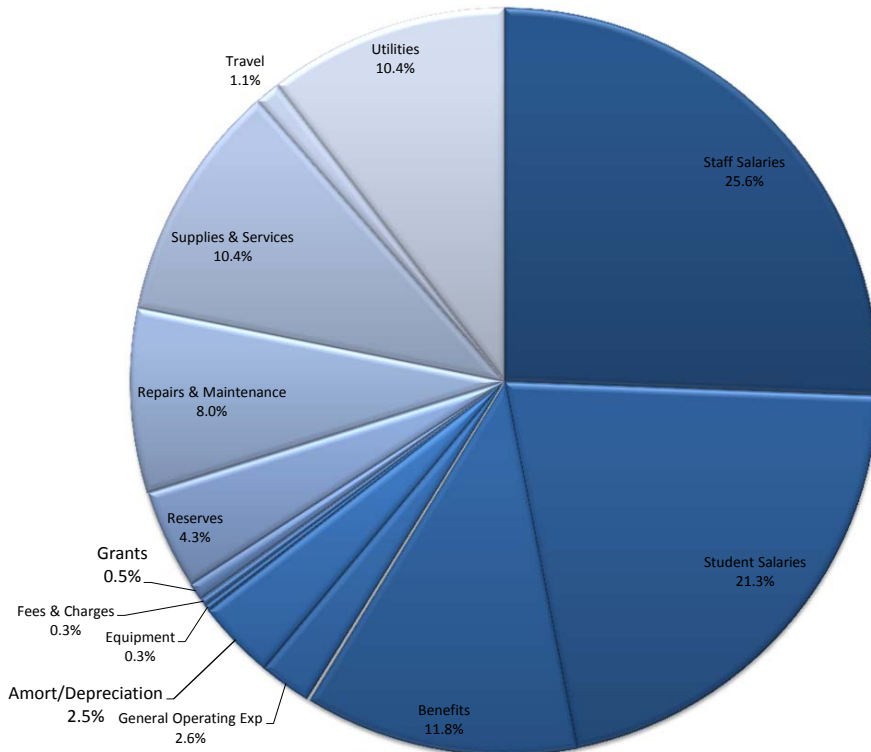
University Student Union, Inc
California State University Northridge
Statement of Activities
Proposed 2012-13 Operating Budget

	2011-12 Revised Budget 12/31/2011	2012-13 Proposed Budget	Variance (\$)	Variance (%)
Revenues				
Student Fees	8,985,821	10,540,000	1,554,179	17.3%
Sales - Taxable/Non Taxable	2,258	9,000	6,742	298.6%
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Program Income	300,656	407,920	107,264	35.7%
SRC/Fitness Centre Income	343,920	166,688	(177,232)	-51.5%
Interest Income	520	400	(120)	-23.1%
Miscellaneous Income	667,659	137,055	(530,604)	-79.5%
Total Revenue	11,030,790	12,055,413	1,024,623	9.3%
Salaries & Wages				
Staff Salaries	2,827,413	3,084,533	257,120	9.1%
Student Salaries	1,885,563	2,567,851	682,288	36.2%
Total Salaries & Wages	4,712,976	5,652,384	939,408	19.9%
Benefits	1,590,346	1,427,796	(162,550)	-10.2%
Total Salaries, Wages & Benefits	6,303,322	7,080,180	776,858	12.3%
Operating Expenses				
Cost of Goods Sold	0	8,000	8,000	-
General Operating Expenses	304,277	272,418	(31,859)	-10.5%
Amortization & Depreciation	275,097	411,081	135,984	49.4%
Equipment	55,050	33,487	(21,563)	-39.2%
Fees & Charges	44,141	40,412	(3,730)	-8.4%
Grants and Scholarships	93,058	91,368	(1,690)	-1.8%
Reserves	1,045,266	520,319	(524,948)	-50.2%
Repairs & Maintenance	724,081	962,379	238,299	32.9%
Supplies & Services	1,101,245	1,248,181	146,936	13.3%
Travel	14,627	128,620	113,993	779.3%
Utilities	997,785	1,253,988	256,203	25.7%
Total Operating Expenditures	4,654,628	4,970,252	315,624	6.8%
Total Expenditures	10,957,950	12,050,432	1,092,482	10.0%
Change in Fund Balance	72,840	4,982	(67,859)	-93.2%

2012-13 Proposed Revenue

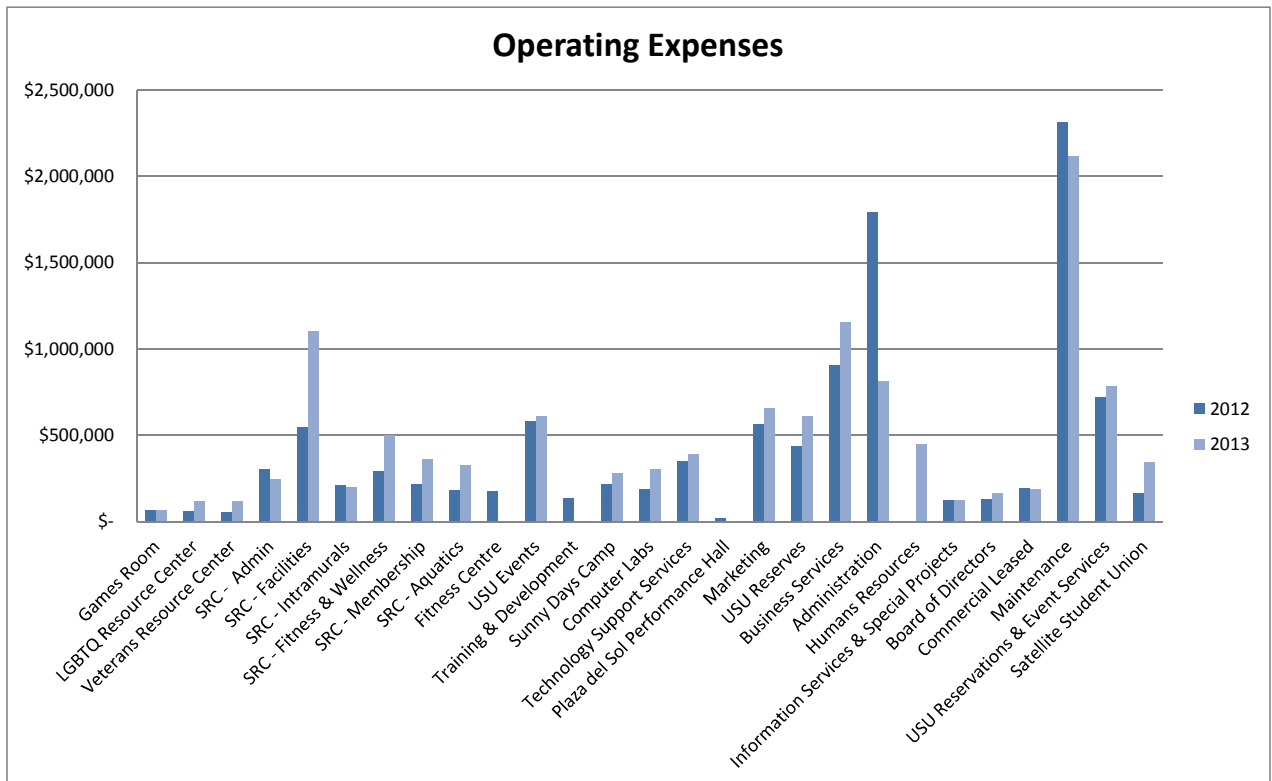


2012-13 Proposed Expenses



**University Student Union
2012 13 Proposed Expenses by Department**

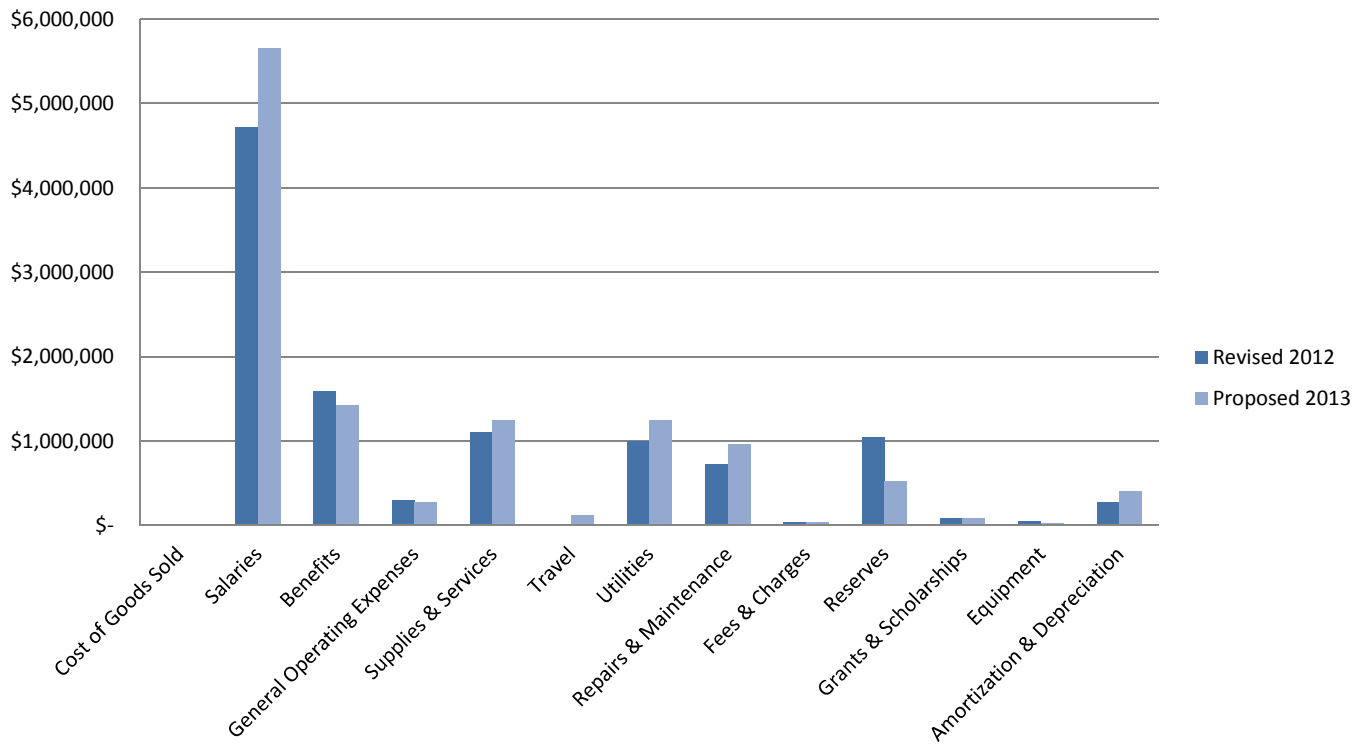
Department	Description	2011 12	2012 13	11/12 Revise vs 12/13 Proposed	
		Revised Budget 12/31/2011	Proposed Budget	\$ Variance	% Variance
31010	Games Room	\$ 67,211	\$ 69,215	\$ 2,004	3.0%
31020	LGBTQ Resource Center	\$ 61,514	\$ 121,055	\$ 59,541	96.8%
31030	Veterans Resource Center	\$ 56,309	\$ 119,326	\$ 63,017	111.9%
31070	SRC - Admin	\$ 305,204	\$ 244,822	\$ (60,382)	-19.8%
31071	SRC - Facilities	\$ 547,924	\$ 1,100,769	\$ 552,845	100.9%
31072	SRC - Intramurals	\$ 211,501	\$ 201,326	\$ (10,175)	-4.8%
31073	SRC - Fitness & Wellness	\$ 293,851	\$ 499,446	\$ 205,595	70.0%
31074	SRC - Membership	\$ 215,463	\$ 362,478	\$ 147,015	68.2%
31075	SRC - Aquatics	\$ 183,741	\$ 326,586	\$ 142,845	77.7%
31080	Fitness Centre	\$ 174,744	\$ -	\$ (174,744)	-100.0%
31090	USU Events	\$ 583,755	\$ 614,322	\$ 30,567	5.2%
31200	Training & Development	\$ 134,653	\$ -	\$ (134,653)	-100.0%
31250	Sunny Days Camp	\$ 216,310	\$ 281,570	\$ 65,260	30.2%
31300	Computer Labs	\$ 187,510	\$ 305,380	\$ 117,870	62.9%
31350	Technology Support Services	\$ 348,012	\$ 390,028	\$ 42,016	12.1%
31500	Plaza del Sol Performance Hall	\$ 20,000	\$ -	\$ (20,000)	-100.0%
31600	Marketing	\$ 565,955	\$ 660,444	\$ 94,489	16.7%
32080	USU Reserves	\$ 440,289	\$ 613,818	\$ 173,529	39.4%
33010	Business Services	\$ 904,746	\$ 1,157,292	\$ 252,546	27.9%
33020	Administration	\$ 1,791,162	\$ 812,473	\$ (978,689)	-54.6%
33030	Humans Resources	\$ -	\$ 447,809	\$ 447,809	-
33050	Information Services & Special Projects	\$ 124,384	\$ 122,608	\$ (1,776)	-1.4%
33080	Board of Directors	\$ 129,581	\$ 164,515	\$ 34,934	27.0%
33200	Commercial Leased	\$ 195,749	\$ 188,817	\$ (6,932)	-3.5%
35030	Maintenance	\$ 2,313,985	\$ 2,115,191	\$ (198,795)	-8.6%
35050	USU Reservations & Event Services	\$ 721,125	\$ 788,572	\$ 67,448	9.4%
35080	Satellite Student Union	\$ 163,272	\$ 342,569	\$ 179,297	109.8%
Total Expenses		\$ 10,957,950	\$ 12,050,432	\$ 1,092,482	9.97%



**University Student Union
Expense Comparison by Category**

EXPENSES Description	2011 12 Budget	2012 13 Budget	11 12 Revised vs. 12 13 Proposed	
	Revised 12/31/11	Proposed 07/01/12	\$ Variance	% Variance
Cost of Goods Sold	\$ -	\$ 8,000	\$ 8,000	-
Salaries	\$ 4,712,976	\$ 5,652,384	\$ 939,408	19.9%
Benefits	\$ 1,590,346	\$ 1,427,796	\$ (162,550)	-10.2%
General Operating Expenses	\$ 304,277	\$ 272,418	\$ (31,859)	-10.5%
Supplies & Services	\$ 1,101,245	\$ 1,248,181	\$ 146,936	13.3%
Travel	\$ 14,627	\$ 128,620	\$ 113,993	779.3%
Utilities	\$ 997,785	\$ 1,253,988	\$ 256,203	25.7%
Repairs & Maintenance	\$ 724,081	\$ 962,379	\$ 238,299	32.9%
Fees & Charges	\$ 44,141	\$ 40,412	\$ (3,730)	-8.4%
Reserves	\$ 1,045,266	\$ 520,319	\$ (524,948)	-50.2%
Grants & Scholarships	\$ 93,058	\$ 91,368	\$ (1,690)	-1.8%
Equipment	\$ 55,050	\$ 33,487	\$ (21,563)	-39.2%
Amortization & Depreciation	\$ 275,097	\$ 411,081	\$ 135,984	49.4%
Total Expenses	\$ 10,957,950	\$ 12,050,432	\$ 1,092,482	10.0%

Expenses by Category



University Student Union
2012 13 Proposed Budgets by Department
CONSOLIDATED

		2012 13	2012 13	2012 13	2012 13	2012 13	2012 13	2012 13	2012 13	2012 13	2012 13	2012 13	2012 13	2012 13	2012 13	2012 13	2012 13	2012 13	2012 13	2012 13	2012 13	2012 13	2012 13	2012 13	2012 13	2012 13	
		31010	31020	31030	31070	31071	31072	31073	31074	31075	31090	31250	31300	31350	31500	31600	32080	33010	33020	33030	33050	33080	33200	35030	35050	35080	Consolidated
Account	Description	PROPOSED Budget	PROPOSED Budget	PROPOSED Budget	PROPOSED Budget	PROPOSED Budget	PROPOSED Budget	PROPOSED Budget	PROPOSED Budget	PROPOSED Budget	PROPOSED Budget	PROPOSED Budget	PROPOSED Budget	PROPOSED Budget	PROPOSED Budget	PROPOSED Budget	PROPOSED Budget	PROPOSED Budget	PROPOSED Budget	PROPOSED Budget	PROPOSED Budget	PROPOSED Budget	PROPOSED Budget	PROPOSED Budget	PROPOSED Budget	PROPOSED Budget	
REVENUE																											
891030	Transfers In from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
400110	Sales - Non Taxable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
400120	Sales-Taxable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
405440	Rental Income - Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
405450	Rental Income - Facility	\$ 2,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
405460	Rental Income - Lockers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
405470	Rental Income - Towels	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
410100	Program Income	\$ 14,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
410110	Fitness Program Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
410120	Summer & Sports Camp Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
410130	Intramurals Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
410310	Membership Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
410320	Guest Pass Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
410400	Fee Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
410600	Miscellaneous Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
410700	Student Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
411420	Open Gym Fee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
411430	Open Gym Day Pass Fee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
411440	Pool Pass Fee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
421200	Grant Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
421300	Indirect Cost Recovery	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
421400	Equipment Recovery Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
440100	Contributions-Donations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
460120	Investment Income Realized G L	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
460130	Investment Income Unrlized G L	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
470310	Interest Income Bank	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
485110	Cash Over - Short	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
485120	Commission Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
486120	Other Income - Taxable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
486600	Rental Income - Non Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
486700	Gain on Sale of Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue		\$ 17,000	\$ -	\$ 80,000	\$ -	\$ -	\$ 12,200	\$ 4,880	\$ 155,549	\$ 7,960	\$ 24,000	\$ 369,520	\$ -	\$ -	\$ -	\$ -	\$ 10,552,423	\$ 32,131	\$ -	\$ -	\$ -	\$ 466,830	\$ -	\$ 332,920	\$ -	\$ 12,055,413	
EXPENSES																											
501100	COS - Food and Beverage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
503100	Cost of Sales - Non Food	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
601100	Salaries	\$ 17,044	\$ 43,000	\$ 43,000	\$ 115,000	\$ 65,000	\$ 43,000	\$ 43,000	\$ 8,000	\$ 43,000	\$ 89,500	\$ 19,886	\$ 37,232	\$ 135,515	\$ -	\$ 250,398	\$ 75,471	\$ 361,015	\$ 404,412	\$ 199,773	\$ 22,000	\$ -	\$ 19,886	\$ 657,166	\$ 258,186	\$ 22,000	\$ 3,007,483
601120	Hourly	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
601130	Student	\$ 16,765	\$ 50,570	\$ 50,570	\$ 8,670	\$ 167,328	\$ 126,149	\$ 322,743	\$ 253,371	\$ 210,956	\$ 107,151	\$ 129,791	\$ 140,675	\$ 39,794	\$ -	\$ 156,612	\$ 77,362	\$ 19,806	\$ 34,428	\$ 48,100	\$ 82,941	\$ 23,462	\$ 17,540	\$ 57,912	\$ 340,684	\$ 84,470	\$ 2,567,851
602000	Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
602110	Payroll Taxes	\$ 1,740	\$ 4,604	\$ 4,604	\$ 9,023	\$ 9,323	\$ 6,569	\$ 15,280	\$ 9,877	\$ 11,069	\$ 9,633	\$ 4,896	\$ 6,506	\$ 11,152	\$ -	\$ 23,227	\$ 7,785	\$ 27,869	\$ 31,833	\$ 16,534	\$ 3,839	\$ 610	\$ 1,977	\$ 51,397	\$ 28,609	\$ 3,879	\$ 301,835
602210	Workers Compensation	\$ 386	\$ 1,287	\$ 1,287	\$ 2,575	\$ 1,287	\$ 1,287	\$ 1,287	\$ 1,287	\$ 1,287	\$ 2,575	\$ 451	\$ 1,287	\$ 2,575	\$ -	\$ 6,437	\$ -	\$ 10,299	\$ 7,724	\$ 5,149	\$ 644	\$ -	\$ 451	\$ 15,448	\$ 7,724	\$ 644	\$ 73,380
602220	Unemployment	\$ 98	\$ 327	\$ 327	\$ 654	\$ 327	\$ 327	\$ 327	\$ 327	\$ 327	\$ 654	\$ 114	\$ 327	\$ 654	\$ -	\$ 1,634	\$ -	\$ 2,614	\$ 1,961	\$ 1,307	\$ 163	\$ -	\$ 114	\$ 3,921	\$ 1,961	\$ 163	\$ 18,627
602310	Insurance Benefits	\$ 3,025	\$ 5,410	\$ 5,410	\$ 21,642	\$ 5,410	\$ 5,410	\$ 16,232	\$ 5,410	\$ 5,410	\$ 21,642	\$ 3,529	\$ 16,232	\$ 32,464	\$ -	\$ 43,839	\$ -	\$ 85,092	\$ 55,215	\$ 43,284	\$ 2,705	\$ -	\$ 3,529	\$ 110,430	\$ 54,104	\$ 2,705	\$ 548,130
602320	Retirement	\$ 1,875	\$ 1,075	\$ -	\$ 5,750	\$ -	\$ 1,075	\$ 2,150	\$ 1,075	\$ 1,075	\$ 2,150	\$ 2,188	\$ 931	\$ 14,547	\$ -	\$ 21,161	\$ -	\$ 33,398	\$ 37,565	\$ 16,686	\$ 1,100	\$ -	\$ 2,187	\$ 29,113	\$ 18,716	\$ 1,100	\$ 195,367
602410	Vacation	\$ 197	\$ 658	\$ 658	\$ 1,316	\$ 658	\$ 658	\$ 658	\$ 658	\$ 1,316	\$ 230	\$ 658	\$ 1,316	\$ -	\$ 3,289	\$ -	\$ 5,263	\$ 3,947	\$ 2,632	\$ 329	\$ -	\$ 230	\$ 7,895	\$ 3,947	\$ 329	\$ 37,500	
602420	Post Employment Insurance	\$ 1,245	\$ 4,149	\$ 4,149	\$ 8,298	\$ 4,149	\$ 4,149	\$ 4,149	\$ 4,149	\$ 4,149	\$ 8,298	\$ 1,452	\$ 4,149	\$ 8,298	\$ -	\$ 20,745	\$ -	\$ 33,192	\$ 24,894	\$ 16,596	\$ 2,075	\$ -	\$ 1,452	\$ 49,789	\$ 24,894	\$ 2,075	\$ 236,496
602510	Staff Enrichment Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
620100	Office Supplies	\$ 200	\$ 500	\$ 500	\$ 2,887	\$ 400	\$ 200	\$ 985	\$ 1,967	\$ 535	\$ 1,500	\$ 500	\$ -	\$ -	\$ -	\$ 15,467	\$ -	\$ 2,972	\$ 12,500	\$ 1,220	\$ 442	\$ 800	\$ -	\$ 1,021	\$ 2,350	\$ 803	\$ 47,749
620110	Computer Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
620200	Program Costs	\$ 22,640	\$ 7,750	\$ 7,000	\$ -	\$ 540	\$ -	\$ 2,000	\$ 5,350	\$ 346,000	\$ 41,700	\$ -	\$ -	\$ -	\$ -	\$ 36,311	\$ -	\$ -	\$ 16,500	\$ 855	\$ 44,500	\$ 25,400	\$ -	\$ -	\$ -	\$ -	\$ 556,546
620210	Operational Supplies	\$ 1,500	\$ -	\$ -	\$ -	\$ 3,193	\$ 960	\$ 9,431	\$ 278	\$ 650	\$ -	\$ -	\$ -	\$ 1,256	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,280	\$ -	\$ -	\$ -	\$ -	\$ 4,600	\$ 1,351	\$ 24,498
620220	Operational Supplies - Employee Uniforms	\$ -	\$ -	\$ -	\$ 550	\$ 975	\$ 890	\$ 3,016	\$ 900	\$ 3,530	\$ -	\$ -	\$ -	\$ 478	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 289	\$ -	\$ -	\$ 1,625	\$ 400	\$ 240	\$ 12,893
620230	Operational Supplies - Towels & Laundry	\$ -	\$ -	\$ -	\$ -	\$ 5,005	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,005
623100	Insurance	\$ -	\$ -	\$ -	\$ 28,711	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 94,632
623210	Printing and Photocopy	\$ -	\$ 500	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 95	\$ -	\$ -	\$ -	\$ -	\$ 400	\$ -	\$ 2,495
623310	Postage																										

**University Student Union
2012 13 Proposed Budget
CONSOLIDATED**

Account	Description	2010 11	2011 12	2011 12	2011 12	2012 13	12 13 Proposed vs. 11 12		12 13 Proposed vs. 11 12	
		AUDITED	ADOPTED Budget	ACTUALS 12/31/2011	REVISED Budget	PROPOSED Budget	Revised \$ Variance	Revised % Variance	Adopted \$ Variance	Adopted % Variance
REVENUE										
891030	Transfers In from General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	-
400110	Sales - Non Taxable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	-
400120	Sales-Taxable	\$ -	\$ -	\$ 2,685	\$ 2,258	\$ 9,000	\$ 6,742	74.9%	\$ 9,000	100.0%
405440	Rental Income - Equipment	\$ 45,636	\$ 45,760	\$ 26,920	\$ 45,760	\$ 45,760	\$ -	0.0%	\$ 0	0.0%
405450	Rental Income - Facility	\$ 675,080	\$ 575,196	\$ 262,588	\$ 575,196	\$ 618,590	\$ 43,394	7.0%	\$ 43,394	7.0%
405460	Rental Income - Lockers	\$ -	\$ 2,400	\$ -	\$ 2,400	\$ 5,580	\$ 3,180	57.0%	\$ 3,180	57.0%
405470	Rental Income - Towels	\$ -	\$ -	\$ -	\$ -	\$ 2,475	\$ 2,475	100.0%	\$ 2,475	100.0%
410100	Program Income	\$ 278,990	\$ 300,656	\$ 180,310	\$ 300,656	\$ 38,400	\$ (262,256)	-683.0%	\$ (262,256)	-683.0%
410110	Fitness Program Income	\$ -	\$ 85,050	\$ -	\$ 45,175	\$ 6,240	\$ (38,935)	-624.0%	\$ (78,810)	-1263.0%
410120	Summer & Sports Camp Income	\$ -	\$ -	\$ -	\$ -	\$ 369,520	\$ 369,520	100.0%	\$ 369,520	100.0%
410130	Intramurals Income	\$ -	\$ 4,500	\$ 5,463	\$ 5,231	\$ 12,200	\$ 6,969	57.1%	\$ 7,700	63.1%
410310	Membership Income	\$ -	\$ 203,001	\$ 142,965	\$ 264,493	\$ 126,463	\$ (138,030)	-109.1%	\$ (76,538)	-60.5%
410320	Guest Pass Income	\$ -	\$ 21,800	\$ 5,110	\$ 23,148	\$ 11,330	\$ (11,818)	-104.3%	\$ (10,470)	-92.4%
410400	Fee Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	-
410600	Miscellaneous Income	\$ 57,966	\$ 30,509	\$ 53,646	\$ 124,748	\$ 47,255	\$ (77,493)	-164.0%	\$ 16,746	35.4%
410700	Student Fees	\$ 6,350,000	\$ 8,985,821	\$ 4,492,910	\$ 8,985,821	\$ 10,540,000	\$ 1,554,179	14.7%	\$ 1,554,179	14.7%
411420	Open Gym Fee	\$ -	\$ -	\$ 1,004	\$ 1,004	\$ -	\$ (1,004)	-	\$ -	-
411430	Open Gym Day Pass Fee	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	-
411440	Pool Pass Fee	\$ -	\$ -	\$ 3,308	\$ 2,469	\$ 1,800	\$ (669)	-37.2%	\$ 1,800	100.0%
421200	Grant Revenue	\$ -	\$ -	\$ 452,559	\$ 452,559	\$ 80,000	\$ (372,559)	-465.7%	\$ 80,000	100.0%
421300	Indirect Cost Recovery	\$ 67,717	\$ -	\$ 9,893	\$ 352	\$ 4,800	\$ 4,448	92.7%	\$ 4,800	100.0%
421400	Equipment Recovery Income	\$ -	\$ -	\$ -	\$ -	\$ 600	\$ 600	100.0%	\$ 600	100.0%
440100	Contributions-Donations	\$ 14,120	\$ -	\$ 85,000	\$ 85,000	\$ -	\$ (85,000)	-	\$ -	-
460120	Investment Income Realized G L	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	-
460130	Investment Income Unrized G L	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	-
470310	Interest Income Bank	\$ 577	\$ 520	\$ 199	\$ 520	\$ 400	\$ (120)	-30.0%	\$ (120)	-30.0%
485110	Cash Over - Short	\$ (6)	\$ -	\$ (38)	\$ -	\$ -	\$ -	-	\$ -	-
485120	Commission Income	\$ 125,944	\$ 109,000	\$ 47,229	\$ 109,000	\$ 130,000	\$ 21,000	16.2%	\$ 21,000	16.2%
486120	Other Income - Taxable	\$ 5,494	\$ 5,000	\$ 2,645	\$ 5,000	\$ 5,000	\$ -	0.0%	\$ -	0.0%
486600	Rental Income - Non Operating	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	-
486700	Gain on Sale of Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	-
Total Revenue		\$ 7,621,518	\$ 10,369,213	\$ 5,774,396	\$ 11,030,790	\$ 12,055,413	\$ 1,024,623	13.4%	\$ 1,686,200	29.2%
EXPENSES										
501100	COS - Food and Beverage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	-
503100	Cost of Sales - Non Food	\$ -	\$ -	\$ -	\$ -	\$ 8,000	\$ 8,000	100.0%	\$ 8,000	100.0%
601100	Salaries	\$ 2,096,994	\$ 2,761,136	\$ 1,288,297	\$ 2,816,567	\$ 3,007,483	\$ 190,916	6.3%	\$ 246,347	8.2%
601120	Hourly	\$ -	\$ -	\$ 8,078	\$ 10,846	\$ 77,050	\$ 66,204	85.9%	\$ 77,050	100.0%
601130	Student	\$ 1,013,446	\$ 1,879,511	\$ 681,960	\$ 1,885,563	\$ 2,567,851	\$ 682,288	26.6%	\$ 688,340	26.8%
602000	Benefits	\$ 2,500	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	-
602110	Payroll Taxes	\$ 178,023	\$ 227,056	\$ 120,824	\$ 231,583	\$ 301,835	\$ 70,252	23.3%	\$ 74,780	24.8%
602210	Workers Compensation	\$ 61,699	\$ 84,518	\$ 33,503	\$ 85,357	\$ 73,380	\$ (11,977)	-16.3%	\$ (11,138)	-15.2%
602220	Unemployment	\$ 15,954	\$ 45,967	\$ 8,667	\$ 46,938	\$ 18,627	\$ (28,311)	-152.0%	\$ (27,340)	-146.8%
602310	Insurance Benefits	\$ 452,245	\$ 689,694	\$ 252,656	\$ 696,444	\$ 548,130	\$ (148,314)	-27.1%	\$ (141,564)	-25.8%
602320	Retirement	\$ 199,599	\$ 215,295	\$ 87,595	\$ 215,295	\$ 195,367	\$ (19,928)	-10.2%	\$ (19,927)	-10.2%
602410	Vacation	\$ 34,882	\$ 29,620	\$ 11,077	\$ 30,255	\$ 37,500	\$ 7,245	19.3%	\$ 7,880	21.0%
602420	Post Employment Insurance	\$ 272,170	\$ 272,168	\$ 128,572	\$ 278,606	\$ 236,496	\$ (42,110)	-17.8%	\$ (35,672)	-15.1%
602510	Staff Enrichment Reimbursement	\$ 11,683	\$ 14,957	\$ 434	\$ 5,868	\$ 16,460	\$ 10,592	64.3%	\$ 1,503	9.1%
620100	Office Supplies	\$ 32,696	\$ 52,924	\$ 14,949	\$ 53,583	\$ 47,749	\$ (5,834)	-12.2%	\$ (5,175)	-10.8%
620110	Computer Supplies	\$ 51,779	\$ 52,665	\$ 33,170	\$ 52,664	\$ 81,887	\$ 29,223	35.7%	\$ 29,222	35.7%
620200	Program Costs	\$ 472,443	\$ 532,919	\$ 208,713	\$ 524,045	\$ 556,546	\$ 32,501	5.8%	\$ 23,627	4.2%
620210	Operational Supplies	\$ 7,364	\$ 19,816	\$ 5,789	\$ 21,091	\$ 24,498	\$ 3,408	13.9%	\$ 4,683	19.1%
620220	Operational Supplies - Employee Uniforms	\$ -	\$ 14,000	\$ 3,672	\$ 20,453	\$ 12,893	\$ (7,560)	-58.6%	\$ (1,107)	-8.6%
620230	Operational Supplies - Towels & Laundry	\$ -	\$ -	\$ -	\$ -	\$ 5,005	\$ 5,005	100.0%	\$ 5,005	100.0%
623100	Insurance	\$ 103,682	\$ 121,722	\$ 52,754	\$ 121,722	\$ 94,632	\$ (27,090)	-28.6%	\$ (27,090)	-28.6%
623210	Printing and Photocopy	\$ 306	\$ 1,090	\$ 310	\$ 1,090	\$ 2,495	\$ 1,405	56.3%	\$ 1,405	56.3%
623310	Postage	\$ 2,681	\$ 2,560	\$ 1,365	\$ 2,660	\$ 2,760	\$ 100	3.6%	\$ 200	7.2%
623410	Equipment Lease	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	-
623420	Equipment Rental	\$ 35,487	\$ 44,415	\$ 16,944	\$ 44,415	\$ 40,193	\$ (4,222)	-10.5%	\$ (4,222)	-10.5%
623510	Hospitality	\$ 600	\$ 750	\$ -	\$ 750	\$ 650	\$ (100)	-15.4%	\$ (100)	-15.4%
623520	Program Food Costs	\$ 31,458	\$ 38,810	\$ 29,669	\$ 38,810	\$ 52,908	\$ 14,098	26.6%	\$ 14,098	26.6%
623610	Dues	\$ 1,898	\$ 8,160	\$ 722	\$ 8,535	\$ 12,895	\$ 4,360	33.8%	\$ 4,735	36.7%
623620	Subscriptions	\$ 2,956	\$ 4,089	\$ 1,060	\$ 3,690	\$ 7,002	\$ 3,312	47.3%	\$ 2,912	41.6%
623700	Interest Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	-
623910	Advertising	\$ -	\$ -	\$ 11,724	\$ 31,216	\$ -	\$ (31,216)	-	\$ -	-
623920	Marketing	\$ 41,415	\$ 66,158	\$ 26,587	\$ 51,390	\$ 58,884	\$ 7,494	12.7%	\$ (7,274)	-12.4%
625100	Professional Services	\$ 10,608	\$ 6,350	\$ 8,580	\$ 15,280	\$ 19,250	\$ 3,970	20.6%	\$ 12,900	67.0%
625200	Contract Services	\$ 114,713	\$ 114,109	\$ 47,245	\$ 114,109	\$ 165,594	\$ 51,485	31.1%	\$ 51,485	31.1%
625300	Legal Services	\$ 16,470	\$ 13,375	\$ 2,758	\$ 13,375	\$ 14,375	\$ 1,000	7.0%	\$ 1,000	7.0%
625310	Audit Services	\$ 27,304	\$ 21,500	\$ 16,000	\$ 21,500	\$ 22,575	\$ 1,075	4.8%	\$ 1,075	4.8%
625320	Management Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	-
625350	Computer Systems Support	\$ 55,947	\$ 76,357	\$ 37,733	\$ 76,600	\$ 88,693	\$ 12,093	13.6%	\$ 12,337	13.9%
625360	Web Online Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	-
625370	Multimedia Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	-
625400	Personnel Services	\$ 25,172	\$ 30,191	\$ 12,558	\$ 30,191	\$ 30,991	\$ 800	2.6%	\$ 800	2.6%
625410	Training-Development Svcs	\$ 21,600	\$ 51,703	\$ 12,561	\$ 55,965	\$ 46,871	\$ (9,094)	-19.4%	\$ (4,832)	-10.3%
625420	Payroll Services	\$ 31,246	\$ 32,200	\$ 21,356	\$ 34,300	\$ 62,145	\$ 27,845	44.8%	\$ 29,945	48.2%
625500	Interpreter-Access Services	\$ -	\$ -	\$ 207	\$ 1,500	\$ 3,046	\$ 1,546	50.8%	\$ 3,046	100.0%

**University Student Union
2012 13 Proposed Budget
CONSOLIDATED**

Account	Description	2010 11	2011 12	2011 12	2011 12	2012 13	12 13 Proposed vs. 11 12		12 13 Proposed vs. 11 12	
		AUDITED	ADOPTED Budget	ACTUALS 12/31/2011	REVISED Budget	PROPOSED Budget	Revised	Adopted	\$ Variance	% Variance
625510	Parking	\$ 1,507	\$ 1,825	\$ 241	\$ 1,825	\$ 2,740	\$ 915	33.4%	\$ 915	33.4%
625520	Security	\$ 3,810	\$ 4,000	\$ 1,080	\$ 3,640	\$ 3,000	\$ (640)	-21.3%	\$ (1,000)	-33.3%
625710	Subcontractor Svcs-University	\$ 47,192	\$ 60,322	\$ 23,394	\$ 61,124	\$ 60,321	\$ (803)	-1.3%	\$ (0)	0.0%
630100	Travel	\$ 6,631	\$ 8,065	\$ 474	\$ 9,552	\$ 79,967	\$ 70,415	88.1%	\$ 71,902	89.9%
630400	Seminar-Conference Fee	\$ 5,309	\$ 4,325	\$ (444)	\$ 5,075	\$ 48,653	\$ 43,578	89.6%	\$ 44,328	91.1%
640100	Telephones	\$ 31,810	\$ 49,344	\$ 23,603	\$ 49,344	\$ 50,535	\$ 1,191	2.4%	\$ 1,191	2.4%
640200	Electricity	\$ 564,366	\$ 732,060	\$ 284,926	\$ 732,060	\$ 824,014	\$ 91,954	11.2%	\$ 91,954	11.2%
640300	Gas	\$ 66,435	\$ 72,916	\$ 21,872	\$ 72,915	\$ 52,400	\$ (20,515)	-39.2%	\$ (20,516)	-39.2%
640400	Water	\$ 26,951	\$ 60,914	\$ 18,294	\$ 60,914	\$ 150,040	\$ 89,126	59.4%	\$ 89,126	59.4%
640600	Cable TV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	-
640700	BTU Cooling	\$ -	\$ 58,623	\$ -	\$ 58,623	\$ 125,080	\$ 66,457	53.1%	\$ 66,457	53.1%
640800	BTU Heating	\$ -	\$ 23,929	\$ -	\$ 23,929	\$ 51,920	\$ 27,991	53.9%	\$ 27,991	53.9%
650110	Building Supplies	\$ 127,902	\$ 127,500	\$ 40,307	\$ 110,655	\$ 117,183	\$ 6,528	5.6%	\$ (10,317)	-8.8%
650120	Custodial Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	-
650210	Custodial Services	\$ 346,869	\$ 462,163	\$ 172,780	\$ 463,556	\$ 580,455	\$ 116,900	20.1%	\$ 118,292	20.4%
650220	Pest Control Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	-
650230	Sanitation Services	\$ 29,771	\$ 34,532	\$ 11,822	\$ 34,532	\$ 37,442	\$ 2,910	7.8%	\$ 2,910	7.8%
650400	Equip-Facility R and M	\$ 90,538	\$ 91,766	\$ 54,810	\$ 109,138	\$ 154,625	\$ 45,487	29.4%	\$ 62,859	40.7%
650410	R & M - General Equipment	\$ -	\$ 3,550	\$ -	\$ 2,800	\$ 6,260	\$ 3,460	55.3%	\$ 2,710	43.3%
650420	R & M - Sports Equipment	\$ -	\$ 3,200	\$ -	\$ 3,200	\$ 2,667	\$ (533)	-20.0%	\$ (533)	-20.0%
650430	R & M - Outdoor Pools	\$ -	\$ 1,750	\$ -	\$ 200	\$ 63,747	\$ 63,547	99.7%	\$ 61,997	97.3%
650440	R & M - Outdoor Field	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	-
650450	R & M - Buildings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	-
650500	Construction Project Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	-
660130	Licensing Fees	\$ 945	\$ 4,551	\$ 1,314	\$ 4,551	\$ 4,801	\$ 250	5.2%	\$ 251	5.2%
660140	Handling Fees	\$ 50	\$ -	\$ -	\$ 5,000	\$ -	\$ (5,000)	-	\$ -	-
660210	Bank Charges	\$ 8,589	\$ 9,231	\$ 7,852	\$ 9,231	\$ 8,325	\$ (906)	-10.9%	\$ (906)	-10.9%
660220	Merchant Charges	\$ 11,900	\$ 25,184	\$ 12,780	\$ 25,184	\$ 27,111	\$ 1,927	7.1%	\$ 1,927	7.1%
660420	University Dept Support	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	-
660430	Referendum Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	-
660510	Penalties-Late Fees	\$ -	\$ -	\$ 48	\$ -	\$ -	\$ -	-	\$ -	-
660520	Taxes & Licenses	\$ 180	\$ 175	\$ 160	\$ 175	\$ 175	\$ -	0.0%	\$ -	0.0%
660910	Admin Contingency	\$ 236,950	\$ 194,934	\$ 116,513	\$ 685,026	\$ 67,119	\$ (617,907)	-92.6%	\$ (127,816)	-190.4%
660940	Operating Reserves	\$ -	\$ 389,776	\$ -	\$ 360,240	\$ 453,200	\$ 92,960	20.5%	\$ 63,424	14.0%
680110	Stipends-Student	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	-
680210	Scholarships	\$ 39,966	\$ 46,452	\$ 23,283	\$ 46,452	\$ 48,068	\$ 1,616	3.4%	\$ 1,616	3.4%
680220	Tuition-Books	\$ 18,764	\$ 50,000	\$ 23,263	\$ 46,606	\$ 43,300	\$ (3,306)	-7.6%	\$ (6,700)	-15.5%
720100	Expendable Equipment	\$ 70,545	\$ 37,008	\$ 29,279	\$ 55,050	\$ 25,239	\$ (29,811)	-118.1%	\$ (11,769)	-46.6%
720110	Expendable Sports Equipment	\$ -	\$ -	\$ -	\$ -	\$ 8,248	\$ 8,248	100.0%	\$ 8,248	100.0%
750120	Amort-Software	\$ 5,852	\$ 3,885	\$ 5,496	\$ 3,885	\$ 16,137	\$ 12,252	75.9%	\$ 12,252	75.9%
750210	Depr-Furniture and Fixtures	\$ 55,767	\$ 59,609	\$ 27,606	\$ 59,609	\$ 59,906	\$ 297	0.5%	\$ 297	0.5%
750220	Depr-Equipment	\$ 62,735	\$ 48,346	\$ 24,955	\$ 48,346	\$ 68,652	\$ 20,306	29.6%	\$ 20,307	29.6%
750230	Depr-Computers-Peripherals	\$ 88,551	\$ 98,654	\$ 41,772	\$ 98,654	\$ 188,508	\$ 89,854	47.7%	\$ 89,854	47.7%
750320	Depr-Leasehold Improvements	\$ 60,213	\$ 64,603	\$ 30,248	\$ 64,603	\$ 77,877	\$ 13,274	17.0%	\$ 13,275	17.0%
750600	Loss on Disposal of FA	\$ 3,981	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	-
Total Expenses		\$ 7,451,099	\$ 10,358,972	\$ 4,185,817	\$ 10,957,950	\$ 12,050,432	\$ 1,092,482	9.1%	\$ 1,691,460	14.0%
Net Financial Activity		\$ 170,419	\$ 10,241	\$ 1,588,578	\$ 72,840	\$ 4,982	\$ (67,859)	1362.2%	\$ (5,260)	105.6%