# 2020 - 21 BUDGET BINDER







UNIVERSITY STUDENT UNION CALIFORNIA STATE UNIVERSITY, NORTHRIDGE

#### **Table Of Contents**

1. Budget Message	
1. Annual Budget Message	1
2. Strategic Priorities	
Strategic Priorities	13
3. Proposals	
3.1 Capital Outlay Allocation Proposal	
1. Action Item - Capital Outlay Allocation Proposal	17
2. Capital Outlay Allocation Proposal	19
3.2 Major Purchase, Repair & Replacement Allocation Proposal	
1. Action Item - Major Purchase, Repair & Replacement Allocation	n 21
2. Major Purchase, Repair & Replacement Allocation Proposal	23
3.3 Designated Reserves Allocation Proposal	
1. Action Item - Designated Reserves Allocation Proposal	25
2. Designated Reserves Allocation Proposal	27
3.4 Operating Budget Proposal	
Action Item - Operating Budget Proposal	29
2. Operating Support Schedules	31
4. Department Goals and Budget Schedules	
31020 Pride Center	
1. Department Goals & Objectives	47
2. Operating Budget	55
31030 Veteran's Resource Center	

Department Goals & Objectives	71
2. Operating Budget	79
31040 Diversity & Inclusion	
1. Department Goals & Objectives	95
2. Operating Budget	99
31050 Dream Center	
1. Department Goals & Objectives	111
2. Operating Budget	113
31070 SRC Administration	
1. Department Goals & Objectives	125
2. Operating Budget	127
31071 SRC Facilities	
1. Department Goals & Objectives	139
2. Operating Budget	145
31072 SRC Intramurals	
1. Department Goals & Objectives	165
2. Operating Budget	169
31073 SRC Fitness & Wellness	
1. Department Goals & Objectives	183
2. Operating Budget - 31073	189
31074 SRC Membership Services	
1. Department Goals & Objectives	205
2. Operating Budget	209
31075 SRC Aquatics	
1. Department Goals & Objectives	231
2. Operating Budget	235

31076 SRC Oasis Wellness Center	
1. Department Goals & Objectives	253
2. Operating Budget	257
31077 SRC Fitness Programs	
1. Department Goals & Objectives	275
2. Operating Budget	281
31090 USU Events	
1. Department Goals & Objectives	297
2. Operating Budget	305
31250 Summer Camp	
1. Department Goals & Objectives	319
2. Operating Budget	323
31300 Computer Labs	
1. Department Goals & Objectives	349
2. Operating Budget	353
31350 Technology Support Services	
1. Department Goals & Objectives	365
2. Operating Budget	369
31600 Marketing	
1. Department Goals & Objectives	387
2. Operating Budget	393
32080 Reserves	
1. Operating Budget	411
33010 Accounting & Finance	
1. Department Goals & Objectives	419
2. Operating Budget	423

~~~~				
ソンフィンフィン	$\wedge$	m	ヽıヘキĸ	atian.
7 71 1 7 1 1	41		11011	<b>3117 17 1</b>
33020	-		เมอน	auvii

1. Department Goals & Objectives	447
2. Operating Budget	451
33030 Human Resources	
1. Department Goals & Objectives	471
2. Operating Budget	475
33040 Operations & Facilities Planning	
1. Department Goals & Objectives	501
2. Operating Budget	503
33050 - Guest Services	
1. Department Goals & Objectives	517
2. Operating Budget	521
33080 Board of Directors	
1. Department Goals & Objectives	529
2. Operating Budget	533
33200 Commercial Leased	
1. Department Goals & Objectives	543
2. Operating Budget	545
35030 Facilities Maintenance	
1. Department Goals & Objectives	557
2. Operating Budget	561
35050 USU Reservations & Event Services	
1. Department Goals & Objectives	591
2. Operating Budget	597

<sup>\*</sup>unfiled

## 1. Budget Message

To the Board of Directors, Finance Committee, CSUN Faculty, Staff, and Students:

#### Introduction

The purpose of this message is to provide an overview of the Budget Allocation Proposals presented herein. The budget is the means by which the organization implements its strategic priorities and allocates resources to student programs, services, and facilities. These proposals reflect our commitment to our students and the campus community by maintaining financial viability and integrity within the constraints of available resources. Personnel and operating costs are gradually increasing during one of the one of the most challenging economic environments since the Great Depression in 1929.

In March 2020, our world turned upside down. COVID-19 took over our lives. We are now continually washing our hands, practicing physical distancing, hunkering down in our homes, and face coverings have become the latest fashion accessory. Thirty-six million people have filed for unemployment, retirement accounts have been decimated, people are waiting in long lines to receive food, many business are on the brink of closing, and friends and family are not allowed to visit their significant others to say goodbye.

Our campus has gone virtual. Foodservice locations, parking lots, and the residence halls are vacant. Students and staff are virtually working out at the Student Recreation Center and relieving stress at the Oasis from the comfort of their home on their digital devices. The excitement created by students in the Computer Lab and the joyous and youthful enthusiasm of Sunny Days campers are not being heard.

USU Staff employees are telecommuting, becoming expert Zoomers, and learning all the intricacies of the Virtual Private Network (VPN). Sadly, many hourly and student assistant employees have been idled.

Difficult times like these raise urgent questions like how are we going to make it through this?

The bottom line is that we need to scale back the scope of our spending just like households are doing, but at the same time, allocate sufficient resources to core mission-driven programs and services that keep CSUN students connected to campus so they can achieve their educational goals.

Campus reports that headcount for the fall semester could decrease by 10% from the current average of 38,589 students to an average of 32,159 students for the 2020-21 fiscal year. A 6,410 decrease in student headcount would have a negative financial impact of approximately \$3.9 million in student fee revenue in our Revenue Fund.

We must keep in mind that a decrease in student fee revenue has a negative impact on our Debt Service Coverage Ratio (DSCR) also. In a healthy economy, the DSCR should be 1.25 (\$1.25 of net income for each \$1.00 of annual debt service). The most practical way to minimize the impact to the DSCR is to reduce the amount of student fees transferred from the Revenue Fund to the operating budget. The reduction in the amount of student fees transferred to the operating budget requires a corresponding decrease in operating expenses (though not necessarily dollar for dollar).

The COVID-19 crisis has necessitated the reworking of the USU's 2020-21 proposed operating budget. The management team developed budgeting principles to guide department managers in the budget revision process. Both the summer and fall terms will be virtual instruction. This means the USU's programs and services will be virtual at least through December 2020.

The key budget principles are as follows:

- 1. Preserve staff, hourly, and student positions if possible.
- 2. Maintain staff benefits at current levels.
- 3. Elimination of general salary increases for staff and merit increases for hourly and student assistants.
- 4. Reassessment of operating hours.
- 5. Do not budget revenue for the summer and fall terms (where applicable).
- 6. Budget 50% of the projected revenue for the spring term.
- 7. Reduce the scheduled hours (not dollars) budget for student assistants by 20%
- 8. Reduce all operating expenses by 20%.
- 9. Put the renovation project on hold for six months and reassess project viability.

The result is that together we have achieved a reduction of approximately of \$2 million or 10.9% in the expenditure budget when compared to the 6&6, 2019-20 Budget.

Our way of doing business in our daily lives and at the USU is almost unrecognizable as result of COVID-19. The real test is how we will come back. We may be confused, but we are not in despair. We may be a little down, but we are not out. We are resilient and we will make it through this together.

Our mission that has guided the USU before the crisis is the same mission that will guide us through the crisis. Our students are counting on it.

#### **Financial Strategies**

The USU has implemented various strategies to ensure and that we have the ability to withstand economic downturns and maintain our long-term financial viability.

#### **Strategy 1: Financial Plan**

Our first strategy is to ensure that total revenues and expenditures in the operating budget proposal aligns with the corresponding revenues and expenditures in the financial plan. However, our current Financial Plan is in a state of flux as a result of the COVID-19 crisis. We are working closely with our consultants Brailsford & Dunlavey to update the plan with different headcount and renovation project scenarios.

#### **Strategy 2: Debt Service Coverage Ratio (DSCR)**

One of our ongoing financial strategies has been to maintain the Debt Service Coverage Ratio (DSCR) above 1.25<sup>1</sup>. With a possible 10% headcount reduction for 2020-21, the 1.25 DSCR may not be achievable for the 2020-21 fiscal year. A decline in headcount translates to a decrease in student union fees which are included as part of the DSCR computation.

#### **Strategy 3: Unallocated Reserves**

A third strategy is to set aside unallocated reserves to handle unexpected economic events and any other financial contingency. The USU is proposing unallocated reserves in the amount of \$250,000. Unallocated reserves are included as part of the Operating Budget Proposal. In 2020-21, we will continue our successful strategy of increasing available unallocated reserve levels by transferring unutilized funds identified during quarterly budget reviews to unallocated reserves.

#### **Strategy 4: Administrative Contingencies**

A fourth strategy is to set aside Administrative Contingency Reserves<sup>2</sup>. Administrative Contingencies are included as part of the operating budget allocation proposal. Due to COVID-19, the budget for Administrative Contingencies has been significantly reduced from \$652,921 to \$79,909 when compared to the 2019-20 Adopted Budget. The details of Administrative Contingencies are included in **Exhibit 1**.

#### **Capital Outlay Allocation Proposal**

Capital Outlay, also known as fixed assets, is defined as a single item purchase or project greater than \$5,000 that is used in a productive capacity in the USU for more than one year.

We are requesting an allocation for equipment and software totaling \$45,589 which is a reduction from the 2019-20 allocation proposal of \$168,147. **Exhibit 2** provides the totals and justifications for the four items requested in the proposal.

#### Major Purchase, Repair, & Maintenance Allocation Proposal

The Major Purchase, Repair & Maintenance fund is administered by the campus on behalf of the USU. This fund is used for major purchases and repairs exceeding a total of \$100,000.

We are requesting an allocation totaling \$362,551 which is a reduction from the 2019-20 allocation proposal of \$2,401,197. The annual transfer<sup>3</sup> to the Repair & Replacement Fund for 2020-21 is projected to be \$1.25 million. **Exhibit 3** provides the totals and justifications for each item requested in the proposal.

#### **Designated Reserves Allocation Proposal**

The Board of Directors sets aside designated reserves<sup>4</sup> for a specific purpose. We are requesting an allocation for \$520,683 a reduction from the 2019-20 allocation proposal of \$684,196. Please refer to the table below:

Designated Reserve Category	1	Amount	Description			
Salaries & Wages	\$	205,000	General Salary Reserve			
Employer Paid Payroll Taxes	\$	15,683	Employer-Paid Payroll Tax Reserve			
Retirement Health Benefits Plan Funding	\$	300,000	RHBP Funding			
<b>Total Reserves</b>	\$	520,683				

- The General Salary Reserve includes payments for potential salary reclassifications and bonuses as well as accrued vacation taken as cash (vacation advances). The allocation for staff general salary increases and merit increases for hourly and student assistant employees has been removed from the Designated Reserves Allocation Proposal.
- The Employer-Paid Payroll Tax Reserve is for Social Security and Medicare taxes paid out for the General Staff Reserve.
- The RHBP funding will be deposited in the USU's Voluntary Employees Beneficiary Association (VEBA) account which reimburses USU retirees and spouses/registered domestic partners for authorized medical expenses. Additional investments of approximately \$300,000 into the VEBA are planned for each subsequent fiscal year.

#### **Operating Budget Allocation Proposal**

The University Student Union's 2020-21 Budget Allocation Proposals totals \$16,401,074. The USU is proposing a breakeven Operating Budget which means that the total budget for revenue equals the total budget for expenditures. The details of the Operating Budget Allocation Proposals is shown in **Exhibit 4.** 

A department for the Dream Center has been added to the budget<sup>5</sup>. In addition, the programs and operations of the Games Room Department has been folded into the operations of the Intramurals Department.

With the approval of the DREAM Center to be administratively housed in the USU, the Management Team was able to assess its current staffing structure recommend a reorganization for 2020-2021. The proposed changes save the organization \$25,473. Two areas are significantly impacted in this transition.

The first recommended significant change is that the Interim Assistant Director, Administration & Technology position be reclassified to the Associate Director, Administration & Communication. This position will supervise the USU Board of Directors and the Marketing team, which previously were under the supervision of the Associate Director, Marketing & Programs. The supervision of the Technology Support Services (TSS) department will transferred from the supervision of the current Assistant Director, Administration & Communication to the supervision of the Associate Executive Director, Operations & Services. In addition, the Administration Support Supervisor will be reclassified as the Administration Coordinator and a part-time Assessment Assistant will be hired.

The second recommended significant change is in the Associate Director, Marketing & Programs area. The position will be reclassified to the Associate Director, Programs and Inclusion Development. There are no financial implications for this change. The DREAM Center will now report to the Associate Director, Programs & Inclusion Development along with the Veterans Resource Center, Pride Center, Diversity & Inclusion and USU Events. The Assistant Director, Diversity & Inclusion was downgraded to the Coordinator, Diversity & Inclusion to meet the needs of the organization. These modifications support the direction of the USU and position the USU to continue to provide quality services and equitable opportunities for students.

#### Where the Money Comes From

The projected **reduction** in revenue is \$1,999,099 or 10.9%. Student union fees provide 89% of the operating revenue budget. Non-student fee revenue accounts for 11% of the operating revenue budget. Typically, Student Union fees provide 86% of the revenue budget and non-student fee revenue accounts for 14% of the revenue budget. However, due to COVID-19, non-student fee revenue is projected to decline in all revenue categories with the exception of the Grant Revenue (Campus Quality Fee) category.

Student fee income is based on the most recent student headcount forecast<sup>6</sup> made available by the campus. Decreases in student headcount have an adverse impact on student union fees. Decreases in student fees are managed by realigning expenditures with revenues during quarterly budget reviews. The following table summarizes the dollar and percentage variances in each category:

	2019-20		2020-21		
	Adopted	2019-20	Proposed		Variance
Revenue Category	Budget	6 & 6 Budg	get Budget	Variance \$	%
Student Fees	\$15,835,02	\$15,835,02	0 \$ 14,614,076	\$(1,220,944)	-7.7%
Food Service Commissions	\$ 80,88	0 \$ 80,88	30 \$ 1	\$ (80,880)	-100.0%
Rental Income	\$ 904,98	8 \$ 904,98	88 \$ 637,762	\$ (267,226)	-29.5%
Program Income	\$ 461,33	5 \$ 461,33	66 \$ 260,293	\$ (201,043)	-43.6%
SRC Income	\$ 721,94	8 \$ 722,60	8 \$ 168,263	\$ (554,345)	-76.7%
Interest Income	\$ 58,50	5 \$ 94,78	\$4 \$ 69,549	\$ (25,235)	-26.6%
Grant Revenue	\$ 74,00	\$ 45,54	480,598	\$ 435,058	955.3%
Miscellaneous Income	\$ 254,26	7 \$ 255,01	7 \$ 170,532	\$ (84,485)	-33.1%
<b>Total Revenues</b>	\$18,390,94	5 \$18,400,17	3 \$ 16,401,074	\$(1,999,099)	-10.9%

#### Where the Money Goes

The projected **reduction** in expenditures is \$1,999,099 or 10.9%. Salaries & benefits comprise 67% of the expenditure budget and operating expenses comprise 33% of the expenditure budget. Typically, Salaries and benefits comprise 62% of the expenditure budget and operating expenses comprise 38% of the operating budget. However, due to COVID-19, most expenditure categories are projected to decline.

The general salary increases for staff employees and merit increases for student assistants have been removed from the budget. In summary, operating expenditures were reduced by a greater percentage than salaries and benefits. The following table summarizes the dollar and percentage variances in each expenditure category:

	2019-20				
	Adopted	2019-20	2020-21		Variance
Expenditure Category	Budget	6 & 6 Budget	<b>Proposed Budget</b>	Variance \$	%
Cost of Goods Sold	\$ 18,420	\$ 18,420	\$ 6,500	\$ (11,920)	-64.7%
Salaries	\$ 4,945,485	\$ 4,828,380	\$ 4,996,961	\$ 168,581.20	3.5%
Hourly	\$ 158,459	\$ 161,947	\$ 150,608	\$ (11,339.11)	-7.0%
Student	\$ 3,892,958	\$ 3,869,619	\$ 3,154,665	\$ (714,954.33)	-18.5%
Benefits	\$ 2,554,949	\$ 2,509,714	\$ 2,751,093	\$ 241,379	9.6%
General Operating Expenses	\$ 381,903	\$ 383,511	\$ 318,612	\$ (64,899)	-16.9%
Supplies & Services	\$ 1,972,028	\$ 2,029,921	\$ 1,680,657	\$ (349,265)	-17.2%
Travel	\$ 255,993	\$ 263,389	\$ 3,475	\$ (259,914)	-98.7%
Utilities	\$ 955,692	\$ 1,008,355	\$ 1,089,580	\$ 81,225	8.1%
Repairs & Maintenance	\$ 1,832,990	\$ 1,922,658	\$ 1,625,241	\$ (297,417)	-15.5%
Fees & Charges	\$ 75,353	\$ 72,494	\$ 64,696	\$ (7,798)	-10.8%
Reserves	\$ 902,921	\$ 637,148	\$ 329,909	\$ (307,239)	-48.2%
Grants & Scholarships	\$ 58,516	\$ 67,312	\$ 74,424	\$ 7,112	10.6%
Expendable Equipment	\$ 165,493	\$ 348,233	\$ 99,781	\$ (248,452)	-71.3%
Amortization & Depreciation	\$ 214,249	\$ 205,248	\$ 153,975	\$ (51,273)	-25.0%
Pension Related Charges	\$ 5,537	\$ 73,824	\$ (99,103)	\$ (172,927)	-234.2%
Total Expenditures	\$ 18,390,945	\$ 18,400,173	\$ 16,401,074	\$ (1,999,099)	-10.9%

#### **Summary**

Once adopted by the Board of Directors, the budget establishes the direction for the USU's programs and services for the coming fiscal year. It represents the synthesis of the Board of Directors' direction on how best to accomplish the USU's strategic priorities in accordance with available resources, policies, and sound financial and business practices. With this in mind, the review and adoption of the operating budget is one of your most important roles.

We strongly advocate for your adoption of the 2020-21 allocation proposals as presented.

Respectfully Submitted,

Debra L. Hammond Executive Director

Joseph Illuminate

Associate Director, Accounting & Finance

Joseph Wester

Dept	Description	Amount		
31350	Technology Equipment Reserve	\$	25,000	
35030	COVID-19 Supply Reserve	\$	25,000	
31350	Software Purchases: External Security Camera Project	\$	11,583	
31350	Contract Services: External Security Camera Project	\$	10,265	
31076	Hammocks for the Oasis (4)	\$	4,961	
31350	Travel: External Security Camera Project	\$	2,500	
31071	Pool table Re-felting	\$	600	
	Total	\$	79,909	

The approved Administrative Contingency budget for 2019-20 totaled \$652,921. Due to COVID-19, the Administrative Contingency budget request has been significantly reduced To \$79,909.

#### **EXHIBIT 2: CAPITAL OUTLAY ALLOCATION PROPOSAL**

No.	Dept No.	Dept Name	Requestor Name	Item Description	Fixed Asset Type	Qty	Base Cost	Contingency	Total Cost
1	31076	Oasis	R. Cardona	Oasis Outdoor Cover	Furniture & Fixtures	1	\$ 13,056	\$ 1,306	\$ 14,362
2	31076	Oasis	R. Cardona	16' Canopy Umbrella Cover	Furniture & Fixtures	1	\$ 7,134	\$ 713	\$ 7,847
3	31350	TSS	A. Gonzales	Microsoft Surface Hub 2s	Computer & Peripherals	1	\$ 13,360	\$ 1,336	\$ 14,696
4	35030	Maintenance	D. Ross	Fiberglass Scaffolding	Equipment	1	\$ 7,895	\$ 790	\$ 8,685
		•			Capital Outlay Total		\$ 41,444	\$ 4,144	\$ 45,589

	JUSTIFICATIONS
1	This request is for the purchase of one (1) outdoor cover for the existing overhang in the Oasis outdoor lounge. The Wellness Center has two projection screens and a projector to use in the outdoor lounge. The current trellis allows too much sun light for patrons to fully enjoy presentations in the Outdoor Lounge. The Oasis is an ideal meeting place to host events, retreats, and presentations so the sunlight issue must be fixed. The covering would also assist with maintenance because debris from trees get caught in open spaces of the trellis making the debris visible and difficult to clean. The covering would prevent debris from getting caught in the trellis.
2	Replacement of one (1) canopy umbrella that is faded, ripped, and stained with one (1) 16 ft. canopy umbrella cover. After 5 years it is in need of replacement because of its exposure to the elements such as wind, rain, sun, and dew which have contributed to its deterioration. The Wellness Center is located in a specific area where bystanders, pedestrians, and students coming to the Oasis can see the poor condition of the umbrellas. From a customer service perspective, the canopy umbrella needs replacement.
3	Purchase of one (1) mobile Microsoft Surface Hub 2S as a corporate-wide collaboration tool.
4	Purchase of a fiberglass scaffold set for use in the SRC bleacher area of the Mata Arena, and for other projects around the USU. The fiberglass scaffold structure provides the following distinct advantages:  1. The weight is less than half of the existing system. As scaffolding must be assembled on site every time it used, the reduced weight will reduce the risk of injury from lifting injuries during assembly and disassembly, and ease the assembly process.  2. Fiberglass scaffolding is non-conductive and the preferred choice for electrical work. The main task in the SRC is changing the light tubes.  3. The reduced weight makes the system easier to transport should scaffolding be needed for other projects throughout the USU. The 26' platform height provides a working height of 32'.

#### EXHIBIT 3: MAJOR PURCHASE, REPAIR & MAINTENANCE ALLOCATION PROPOSAL

		Dept	Requestor						
No.	Dept No.	Name	Name	Item Description	Purchase Category	Qty	Base Cost	Contingency	<b>Total Cost</b>
1	31350	TSS	A. Gonzales	All-In-One Desktop Computers	Major R&R	60	\$ 101,854	\$ 10,185	\$ 112,039
2	31350	TSS	A. Gonzales	Laptop Replacement	Major R&R	20	\$ 27,119	\$ 2,712	\$ 29,831
3	31350	TSS	A. Gonzales	Server Hosts Replacement (Union wide)	Major R&R	3	\$ 38,637	\$ 3,864	\$ 42,501
4	31350	TSS	A. Gonzales	vMware vSphere/vCenter - Virtual Server software	Major R&R	3	\$ 13,227	\$ 1,323	\$ 14,549
5	31350	TSS	A. Gonzales	Server Host Addition for VDI (Computer Lab)	Major R&R	1 \$ 17,119		\$ 1,712	\$ 18,831
					Package 1 Subtotal		\$ 197,956	\$ 19,796	\$ 217,752
6	31350	TSS	A. Gonzales	Aruba Wireless Access Points	Major R&R	60	\$ 24,263	\$ 2,426	\$ 26,689
7	31350	TSS	A. Gonzales	Alcatel Lucent Network Switch Replacement	Major R&R	60	\$ 107,373	\$ 10,737	\$ 118,110
					Package 2 Subtotal		\$ 131,636	\$ 13,164	\$ 144,799
					Major R&R Total		\$ 329,592	\$ 32,959	\$ 362,551

	**************************************
	JUSTIFICATIONS
1	Dell All-In-One Computer - CPU and Monitor bundled as one unit. These are replacements of Computer Desktops that are older than four (4) years. As a result of COVID-19, the All-In-One Computer is highly recommended for remote access which minimizes the space need in a remote workspace environment. All-In-One Computers also provides a bigger display which is more convenient especially to users working with large spreadsheets and documents.
2	Purchase of 20 laptops to replace current laptops that are older than 4-5 years. As a result of COVID-19, some users are finding laptops more convenient working remotely.
3	Purchase of three (3) Host Servers to replace current host servers that are that 7-8 years old. Current host servers are not supported on the latest version of VMware, vSphere, and vCenter used for virtualization. VMware vSphere – a server virtualization utility software that helps run, manage, connect, and secure applications. This is installed on a host server (physical server).  VMware vCenter – a server utility management software that provides a centralized platform for controlling VMware vSphere environment, allowing to automate and deliver virtual infrastructure across the network.
4	Purchase of three (3) vSPhere and vCenter to run the new host servers for virtualization.  VMware vCenter – a server utility management software that provides a centralized platform for controlling VMware vSphere environment, allowing to automate and deliver virtual infrastructure across the network.
5	Purchase of one (1) VDI Host Server for the Computer Lab to improve virtual PC Performance.
6	Aruba Wireless Access Point is a name of wireless devices made by Aruba Networks (manufacturer) that are used throughout the Cal State University system, which provides WI-FI connections to CSU students, staff, and employees. Over the last seven (7) years, the USU has accumulated sixty (60) older models of Internal Aruba Wireless Access Point devices and six (6) older models of External Aruba Wireless Access Point devices that are installed in various locations. The "End Of Life" (EOL) support of our current Aruba Wireless Access devices is December 31, 2021. Campus IT has recommended that it is better to replace all wireless access points before EOL support expires. AT&T is the vendor for Cal State University an is offering an aggressive discount of 74% to all Cal State University institutions.
7	Alcatel Lucent is a brand name of network switches that are used throughout the Cal State University system. A network switch is a device where our servers, computer workstations, printers, copiers, alarm systems, Omnilocks, digital signage displays, digital room scheduling displays, phones, and many other network devices are connected to gain access to internet, data, and communications. Over the last seven (7) years, the USU has accumulated thirty (30) older Alcatel Lucent Network Switches that are installed in various locations. The "End Of Life" (EOL) support of our current switches is December 31, 2021. The vendor is offering an aggressive discount of 74% within Cal State University institutions. Campus IT has recommended that it is better to replace all switches before EOL support expires.

#### EXHIBIT 4: OPERATING BUDGET PROPOSAL

	201	19-20 Adopted		2019-20		2020-21 Proposed			
REVENUE		Budget	6	& 6 Budget		Budget	\$	Variance	% Variance
Student Fees	\$	15,835,020	\$	15,835,020	\$	14,614,076	\$	(1,220,944)	-7.79
Food Service Commissions	\$	80,880	\$	80,880	\$	1	\$	(80,880)	-100.09
Rental Income	\$	904,988	\$	904,988	\$	637,762	\$	(267,226)	-29.5%
Program Income	\$	461,336	\$	461,336	\$	260,293	\$	(201,043)	-43.6%
SRC Income	\$	721,948	\$	722,608	\$	168,263	\$	(554,345)	-76.7%
Interest Income	\$	58,506	\$	94,784	\$	69,549	\$	(25,235)	-26.6%
Grant Revenue	\$	74,000	\$	45,540	\$	480,598	\$	435,058	955.3%
Miscellaneous Income	\$	254,267	\$	255,017	\$	170,532	\$	(84,485)	-33.1%
<b>Total Revenues</b>	\$	18,390,945	\$	18,400,173	\$	16,401,074	\$	(1,999,099)	-10.9%
EXPENDITURES									
Staff Salaries	\$	4,945,485	\$	4,828,380	\$	4,996,961	\$	168,581	3.5%
Hourly Wages	\$	158,459	\$	161,947	\$	150,608	\$	(11,339)	-7.0%
Student Wages	\$	3,892,958	\$	3,869,619	\$	3,154,665	\$	(714,954)	-18.5%
Total Salaries & Wages	\$	8,996,902	\$	8,859,946	\$	8,302,233	\$	(557,712)	-6.3%
Benefits	\$	800	\$	800	\$	800	\$	(201)122)	0.0%
Payroll Taxes	\$	529,306	\$	519,314	\$	501,048	\$	(18,266)	-3.5%
Workers Compensation	\$	180,553	\$	180,399	\$	157,490	\$	(22,909)	-12.7%
Unemployment	\$	19,039	\$	18,813	\$	41,198	\$	22,385	119.0%
Insurance Benefits	\$	1,014,257	\$	870,125	\$	1,015,484	\$	145,359	16.7%
Retirement	\$	381,782	\$	391,222	\$	416,524	\$	25,302	6.5%
Vacation	\$	_	\$	2,960	\$	-	\$	(2,960)	-100.0%
Post Employment Insurance	\$	384,701	\$	506,350	\$	613,150	\$	106,800	21.1%
Staff Enrichment Reimbursement	\$	44,511	\$	19,731	\$	5,398	\$	(14,333)	-72.6%
Benefits	\$	2,554,949	\$	2,509,714	\$	2,751,093	\$	241,379	9.6%
Total Salaries, Wages & Benefits	\$	11,551,851	\$	11,369,660	\$	11,053,326	\$	(316,333)	-2.8%
Total balanco, wages as benefits	Ψ	11/001/001	Ψ	11,005,000	Ψ	11,000,020	Ψ	(010)000)	2.07
Cost of Goods Sold	\$	18,420	\$	18,420	\$	6,500	\$	(11,920)	-64.7%
General Operating Expenses	\$	381,903	\$	383,511	\$	318,612	\$	(64,899)	-16.9%
Supplies & Services	\$	1,972,028	\$	2,029,921	\$	1,680,657	\$	(349,265)	-17.2%
Travel	\$	255,993	\$	263,389	\$	3,475	\$	(259,914)	-98.79
Utilities	\$	955,692	\$	1,008,355	\$	1,089,580	\$	81,225	8.1%
Repairs & Maintenance	\$	1,832,990	\$	1,922,658	\$	1,625,241	\$	(297,417)	-15.5%
Fees & Charges	\$	75,353	\$	72,494	\$	64,696	\$	(7,798)	-10.8%
Reserves	\$	902,921	\$	637,148	\$	329,909	\$	(307,239)	-48.2%
Grants & Scholarships	\$	58,516	\$	67,312	\$	74,424	\$	7,112	10.6%
Expendable Equipment	\$	165,493	\$	348,233	\$	99,781	\$	(248,452)	-71.3%
Amortization & Depreciation	\$	214,249	\$	205,248	\$	153,975	\$	(51,273)	-25.0%
Pension Related Charges	\$	5,537	\$	73,824	\$	(99,103)		(172,927)	-234.29
<b>Total Operating Expenditures</b>	\$	6,839,094	\$	7,030,513	\$	5,347,748	\$	(1,682,766)	-23.9%
Total Expenditures	\$	18,390,945	\$	18,400,173	\$	16,401,074	\$	(1,999,099)	-10.9%
Net Surplus (Deficit)	\$	(0)	\$	-	\$	0	\$	0	#DIV/0
ENDNOTES									

<sup>1</sup> The DSCR is a ratio that indicates if an auxiliary has the capacity to repay annual debt service on outstanding bonds. A 1.25 DSCR signifies that there is \$1.25 of net student fee revenue for each \$1.00 of annual debt service. A 1.25 ratio is the minimum DSCR the Chancellor's Office will accept for student unions.

- <sup>2</sup> Administrative contingency reserves are defined as allocations for one-time purchases that will not be carried over into the subsequent fiscal year's budget.
- <sup>3</sup> The purpose of the annual transfer to the Repair & Replacement Fund is to have financial resources available to replace major building facility systems (e.g. electrical, plumbing, heating, ventilation, and air conditioning) when the useful life of the building facility system has ended.
- <sup>4</sup> Designated reserves are approved by the Board of Directors for a specific purpose (usually payroll and employee benefit-related items).
- <sup>5</sup> The Board voted to approve the operation of the Dream Center in April 2020.
- 6 The 2019-20 fall/spring fee is \$294 and the corresponding summer fee is \$170. The projected fall/spring and summer student headcount for each fiscal year in the financial plan is 36,260 and 6,468 respectively.

## 2. Strategic Priorities

#### UNIVERSITY STUDENT UNION

### CALIFORNIA STATE UNIVERSITY, NORTHRIDGE 2020-21 STRATEGIC PRIORITIES

- SA Priority 1: Business, Operational Practices, and Facilities: Grounded in the philosophy of continuous quality improvement and guided by assessment data, Student Affairs units will offer programs, services, and facilities that are student/client centered, effective and efficient, sustainable, collaborative in nature, and responsive to organizational and legal constraints.
  - Goal 1.1: To offer a comprehensive campus recreation program that assists in student satisfaction and contributes to student persistence to graduation.
    - Strategy 1.1.1: Implement short- and long-range plans based on a prioritization of the Student Recreation Center (SRC) program review recommendations. (Kaila/SRC Program Review Team)
      - Outcome1.1.1: Complete the immediate recommended changes from the SRC Program Review based on the 2020-2021 timeline by June 30, 2021.
        - Assessment 1.1.1: Compare actual dates of the recommended changes implementation to the forecasted timeline. Analyze the percentage of tasks completed by their due dates for the action plan by June 1, 2020.
  - Goal 1.2: To continually improve and enhance USU facilities in order to provide the CSUN community and guests with quality facilities, equipment, and technology in support of student success efforts and/or to increase revenue-generating opportunities.
    - Strategy 1.2.1: Review and assess the viability of the USU's Renovation and Expansion project to determine if the project will move forward. (Debra/Jimmy/Joe)
      - Outcome 1.2.1: Complete a financial review and an assessment of the USU's long term financial plan based upon actual headcount of the fall 2020 term and predictions for future terms. Based upon the analysis completed make a decision whether to proceed as previously planned, do not proceed, or move forward in a modified version.
        - Assessment 1.2.1: Compare the actual completion of the revisions of the long-term financial plan, and the date of the project assessment with forecasted timelines. Analyze the percentage of tasks completed by their due dates by December 31, 2020.
- SA Priority 2: Enrollment Management, Retention, and Advocacy: Affirming our belief that each student admitted to Cal State Northridge has the potential and the full opportunity to succeed and guided by assessment data, Student Affairs units will offer programs, services, and facilities that build a relationship between the student and the university,

enhance student capacity for academic and personal achievement, and assert student needs and expectations to others who contribute to student persistence to graduation.

- Goal 2.1 To provide equitable opportunities for undocumented students by administratively operating the DREAM center. (Pending BOD Approval Spring 2020).
  - Strategy 2.1.1: Oversee the administrative transition of the DREAM Center to the USU and create department structure that is similarly aligned with other USU Resource Centers. (Freddie)
    - Outcome 2.1.1: Full transition under the USU structure will be completed by August 15, 2020.
      - **Assessment 2.1.1:** Compare the actual transition date of the DREAM Center with the forecasted timeline for implementation.
- SA Priority 4: Staff Development and Well-being: The capacity of the Division of Student Affairs to contribute to student and University success is directly linked to the capacity of the staff to perform at a high standard. Therefore, Student Affairs is committed to creating a work environment based upon clear and reasonable expectations, in which performance evaluation is constructive and developmental, that provides opportunity for continuing development of skills and abilities, that recognizes and expresses appreciation for the contributions of individuals and groups, and that encourages and facilitates physical, emotional, interpersonal, career, and spiritual well-being.
  - Goal 4.1: To enhance the knowledge, awareness and skills of USU staff as it relates to the understanding of cultural differences, diversity and inclusion and then to have staff assist student employees with learning and managing diversity and intersectionality in the workplace.
    - Strategy 4.1.1: Implement a culturally inclusive training program for USU staff, SAEs and the Board of Directors. (Freddie)
      - Outcome 4.1.1: Complete the second-year, four-level training and present findings to the Management Team by June 30, 2021. The second-year program addresses: (1) Identity & Self-Awareness, (2) Diversity Knowledge, (3) Social Justice Advocacy Skills, and (4) Practice. The program includes training modules, collaborative events, workshops and resources. All levels of the program will be implemented throughout the year.
        - Assessment 4.1.1: Compare the actual implementation plan of work workshops, activities and trainings by June 30, 2021.
           Assess all programs and provide an overall end of year assessment regarding cultural diversity in the workplace.
  - Goal 4.2: To enhance the knowledge, skills and abilities of USU staff supervisors as it relates to providing effective employee supervision.
    - Strategy 4.2.1: Provide one, ongoing supervisor training per year as outlined in the USU Professional Development Program for Supervisors. (Kristen)

- Outcome 4.2.1: Execute supervisor trainings by June 15, 2021.
  - **Assessment 4.2.1:** Assess periodically throughout the year to gauge supervisors' knowledge and understanding of subject and to make modifications to program that address shortfalls.
- SA Priority 5: Student Learning and Development: Student Affairs departments will establish learning outcomes for their programs and services. These outcomes will, when appropriate, complement the outcomes established for General Education and contribute to student achievement of the University outcomes desired for CSUN graduates. Assessment of learning outcomes will occur and the results used to guide program and service planning and budget decisions.
  - Goal 5.1: To provide learning-based student work experiences that support student readiness for post-college employment.
    - Strategy 5.1.1: Implement interventions that increase the percentage of USU Student Assistant Employees who take the National Association of Student Personnel Administrators (NASPA) Student Unions and Programming Survey. The annual survey supports the USU in determining the impact of the USU work experience on student employees as it pertains to their skill development in customer service, time management, leadership, teamwork, organizational skills, transferable career skills, skills relevant to academic majors, and skills to be used after graduation. (Sharon)
      - Outcome 5.1.1: At least 30% [KSS1] of USU Student Assistant Employees will complete the 2021 NASPA survey. Results will be presented to the Management Team and Board of Directors by June 25, 2021.
        - **Assessment 5.1.1:** Compare FY 20 interventions/response rates with FY 21 interventions/response rates.
  - SA Priority 6: Technology Advancement Student Affairs will utilize technology to improve access to information, facilitate access to business processes from anywhere and at any time, create opportunities for program and service delivery, and to engage students in learning opportunities.
    - Goal 6.1: To provide consolidated campus financial information in order to improve reporting, share solutions to production issues, and streamline support and maintenance.
      - Strategy 6.1.1: Transition from the USU's stand-alone PeopleSoft accounting software to the Common Financial System (CFS) (Joe/Accounting & Finance)
        - Outcome 6.1.1: Complete the implementation of CFS by June 30, 2021.
          - **Assessment 6.1.1:** Compare the actual implementation date of the CFS with the projected implementation date.

## 3. Proposals

#### UNIVERSITY STUDENT UNION CALIFORNIA STATE UNIVERSITY, NORTHRIDGE BOARD OF DIRECTORS

#### **ACTION/DISCUSSION ITEMS COVER SHEET**

ACTION	$\mathbf{X}$	OR	DISCUSSION	(PLEASE	CHECK (	ONE)

**MEETING DATE: June 08, 2020** 

**TOPIC:** 2020-21 Capital Outlay Allocation Proposal

**ISSUE:** Approval of the 2020-21 Capital Outlay Allocation Proposal

**SPONSORING COMMITTEE/DIRECTOR:** Finance Committee

**RECOMMENDED MOTION:** Move to recommend approval of the 2020-21 Capital Outlay Allocation Proposal in the amount of \$45,589.

FISCAL IMPACT: \$45,589

The total Capital Outlay Allocation Proposal for the 2019-20 fiscal year was \$168,147. Due to COVID-19, the request has been reduced to \$45,589 for the 2020-21 fiscal year.

#### **BACKGROUND:**

Capital outlay or fixed assets are defined as a single item with a value greater than \$5,000 that has a useful life of more than one year and can be used in a productive capacity in the USU. The Capital Outlay Allocation Proposal is separate from the Operating Budget Proposal.

This action item was recommended for approval at the May 28, 2020 Finance Committee meeting.

#### **ATTACHMENT(S):**

1. 2020-21 Capital Outlay Allocation Proposal

If you have any questions, please contact:

Board Member/Committee Chair: Tammy Rassamekiarttisak, Committee Chair

tammy.rassamekiarttisak.739@my.csun.edu

Alberto Martinez, Committee Co-Chair alberto.martinez.982@my.csun.edu

Staff Member: Joe Illuminate, Associate Director, USU A&F

joe.illuminate@csun.edu; x6492

## University Student Union Capital Outlay Proposals 2020-21

No.	Dept No.	Dept Name	Requestor Name	Item Description	Fixed Asset Type	Qty	Bas	e Cost	Contingency	Total Cost
1	31076	Oasis	R. Cardona	Oasis Outdoor Cover	Furniture & Fixtures	1	\$	13,056	\$ 1,306	\$ 14,362
2	31076	Oasis	R. Cardona	16' Canopy Umbrella Cover	Furniture & Fixtures	1	\$	7,134	\$ 713	\$ 7,847
3	31350	TSS	A. Gonzales	Microsoft Surface Hub 2s	Computer & Peripherals	1	\$	13,360	\$ 1,336	\$ 14,696
4	35030	Maintenance	D. Ross	Fiberglass Scaffolding	Equipment	1	\$	7,895	\$ 790	\$ 8,685
					Capital Outlay Total		\$	41,444	\$ 4,144	\$ 45,589

-	ISTI	$\boldsymbol{c}$	TI	$\boldsymbol{\cap}$	NIC
		L.A			N.3

- This request is for the purchase of one (1) outdoor cover for the existing overhang in the Oasis outdoor lounge. The Wellness Center has two projection screens and a projector to use in the outdoor lounge. The current trellis allows too much sun light for patrons to fully enjoy presentations in the Outdoor Lounge. The Oasis is an ideal meeting place to host events, retreats, and presentations so the sunlight issue must be fixed. The covering would also assist with maintenance because debris from trees get caught in open spaces of the trellis making the debris visible and difficult to clean. The covering would prevent debris from getting caught in the trellis.
- Replacement of one (1) canopy umbrella that is faded, ripped, and stained with one (1) 16 ft. canopy umbrella cover. After 5 years it is in need of replacement because of its exposure to the elements such as wind, rain, sun, and dew which have contributed to its deterioration. The Wellness Center is located in a specific area where bystanders, pedestrians, and students coming to the Oasis can see the poor condition of the umbrellas. From a customer service perspective, the canopy umbrella needs replacement.
- **3** Purchase of one (1) mobile Microsoft Surface Hub 2S as a corporate-wide collaboration tool.
- Purchase of a fiberglass scaffold set for use in the SRC bleacher area of the Mata Arena, and for other projects around the USU. The fiberglass scaffold structure provides the following distinct advantages:
  - 1. The weight is less than half of the existing system. As scaffolding must be assembled on site every time it used, the reduced weight will reduce the risk of injury from lifting injuries during assembly and disassembly, and ease the assembly process.
  - 2. Fiberglass scaffolding is non-conductive and the preferred choice for electrical work. The main task in the SRC is changing the light tubes.
  - 3. The reduced weight makes the system easier to transport should scaffolding be needed for other projects throughout the USU. The 26' platform height provides a working height of 32'.

#### UNIVERSITY STUDENT UNION CALIFORNIA STATE UNIVERSITY, NORTHRIDGE BOARD OF DIRECTORS

#### **ACTION/DISCUSSION ITEMS COVER SHEET**

ACTION	X	OR	DISCUSSION	(PLEASE CHECK ONE)

**MEETING DATE:** June 08, 2020

TOPIC: 2020-21 Major Purchases, Repairs, & Replacements Allocation Proposal

ISSUE: Approval of the 2020-21 Major Purchases, Repairs, & Replacements Allocation Proposal

**SPONSORING COMMITTEE/DIRECTOR:** Finance Committee

**RECOMMENDED MOTION:** Move to recommend approval of the 2020-21 Major Purchases, Repairs, & Replacements Allocation Proposal in the amount of \$362,551.

FISCAL IMPACT: \$362,551

#### **BACKGROUND:**

The funding source for major repairs and replacements is the USU's Repair and Replacement fund (53501) administered by the campus on behalf of the USU. Expenditures from this fund are recorded in the University's accounting records.

The 2019-20 Major R&R Allocation Request was \$2,401,197. Due to COVID-19, the total request for 2020-21 was significantly reduced to \$362,551.

This action item was recommended for approval at the May 28, 2020 Finance Committee meeting.

#### **ATTACHMENT(S):**

1. 2020-21 Major Purchases, Repairs, & Replacements Allocation Proposal

If you have any questions, please contact:

Board Member/Committee Chair: Tammy Rassamekiarttisak, Committee Chair

tammy.rassamekiarttisak.739@my.csun.edu

Alberto Martinez, Committee Co-Chair alberto.martinez.982@my.csun.edu

Staff Member: Joe Illuminate, Associate Director, USU A&F

joe.illuminate@csun.edu; x6492

#### University Student Union Major R&R Proposals 2020-21

		Dept	Requestor						<b>Total Cost</b>
No.	Dept No.	Name	Name	Item Description	<b>Purchase Category</b>	Qty	Base Cost	Contingency	
1	31350	TSS	A. Gonzales	All-In-One Desktop Computers	Major R&R	60	\$ 101,854	\$ 10,185	\$ 112,039
2	31350	TSS	A. Gonzales	Laptop Replacement	Major R&R	20	\$ 27,119	\$ 2,712	\$ 29,831
3	31350	TSS	A. Gonzales	Server Hosts Replacement (Union wide)	Major R&R	3	\$ 38,637	\$ 3,864	\$ 42,501
4	31350	TSS	A. Gonzales	vMware vSphere/vCenter - Virtual Server	Major R&R	3	\$ 13,227	\$ 1,323	\$ 14,549
5	31350	TSS	A. Gonzales	Server Host Addition for VDI (Computer Lab)  Major R&R		1	\$ 17,119	\$ 1,712	\$ 18,831
					Package 1		\$ 197,956	\$ 19,796	\$ 217,752
6	31350	TSS	A. Gonzales	Aruba Wireless Access Points	Major R&R	60	\$ 24,263	\$ 2,426	\$ 26,689
7	31350	TSS	A. Gonzales	Alcatel Lucent Network Switch Replacement	Major R&R	60	\$ 107,373	\$ 10,737	\$ 118,110
					Package 2		\$ 131,636	\$ 13,164	\$ 144,799
					Major R&R Total		\$ 329,592	\$ 32,959	\$ 362,551

	Major R&R Total
_	
	JUSTIFICATIONS
1	Dell All-In-One Computer - CPU and Monitor bundled as one unit. These are replacements of Computer Desktops that are older than four (4) years. As a result of COVID-19, the All-In-One Computer is highly recommended for remote access which minimizes the space need in a remote workspace environment. All-In-One Computers also provides a bigger display which is more convenient especially to users working with large spreadsheets and documents.
2	Purchase of 20 laptops to replace current laptops that are older than 4-5 years. As a result of COVID-19, some users are finding laptops more convenient working remotely.
3	Purchase of three (3) Host Servers to replace current host servers that are that 7-8 years old. Current host servers are not supported on the latest version of VMware, vSphere, and vCenter used for virtualization. VMware vSphere – a server virtualization utility software that helps run, manage, connect, and secure applications. This is installed on a host server (physical server). VMware vCenter – a server utility management software that provides a centralized platform for controlling VMware vSphere environment, allowing to automate and deliver virtual infrastructure across the network.
4	Purchase of three (3) vSPhere and vCenter to run the new host servers for virtualization.  VMware vCenter – a server utility management software that provides a centralized platform for controlling VMware vSphere environment, allowing to automate and deliver virtual infrastructure
5	Purchase of one (1) VDI Host Server for the Computer Lab to improve virtual PC Performance.
6	Aruba Wireless Access Point is a name of wireless devices made by Aruba Networks (manufacturer) that are used throughout the Cal State University system, which provides WI-FI connections to CSU students, staff, and employees. Over the last seven (7) years, the USU has accumulated sixty (60) older models of Internal Aruba Wireless Access Point devices and six (6) older models of External Aruba Wireless Access Point devices that are installed in various locations. The "End Of Life" (EOL) support of our current Aruba Wireless Access devices is December 31, 2021. Campus IT has recommended that it is better to replace all wireless access points before EOL support expires. AT&T is the vendor for Cal State University an is offering an aggressive discount of 74% to all Cal State University institutions.
7	Alcatel Lucent is a brand name of network switches that are used throughout the Cal State University system. A network switch is a device where our servers, computer workstations, printers, copiers, alarm systems, Omnilocks, digital signage displays, digital room scheduling displays, phones, and many other network devices are connected to gain access to internet, data, and communications. Over the last seven (7) years, the USU has accumulated thirty (30) older Alcatel Lucent Network Switches that are installed in various locations. The "End Of Life" (EOL) support of our current switches is December 31, 2021. The vendor is offering an aggressive discount of 74% within Cal State University institutions. Campus IT has recommended that it is better to replace all switches before EOL support expires.

#### UNIVERSITY STUDENT UNION CALIFORNIA STATE UNIVERSITY, NORTHRIDGE BOARD OF DIRECTORS

#### **ACTION/DISCUSSION ITEMS COVER SHEET**

ACTION	$\mathbf{X}$	OR	DISCUSSION	(PLEASE	<b>CHECK</b>	ONE)
				`		,

**MEETING DATE: June 08, 2020** 

TOPIC: 2020-21 Designated Reserves Allocation Proposal

**ISSUE:** Approval of the 2020-21 Designated Reserves Allocation Proposal

**SPONSORING COMMITTEE/DIRECTOR:** Finance Committee

**RECOMMENDED MOTION:** Move to recommend approval of the Designated Reserves Allocation Proposal in the amount of \$520,683.

**FISCAL IMPACT:** \$520,683

#### **BACKGROUND:**

Designated reserves consist of the following payroll-related items:

- 1. General Salary Reserve \$205,000
  - a. The general salary reserve includes general salary and temporary salary increases, salary adjustments<sup>i</sup>, and vacation advances.
- 2. Employer Paid Payroll Tax Reserve \$15,683
  - a. This reserve is 7.65% of the General Salary Reserve
- 3. Retirement Health Benefits Plan (RHBP) Funding \$300,000
  - a. RHBP funding will not increase the overall 2010-21 Operating Expenditure Budget because the expense has been incurred in previous years. The funding reduces the RHBP liability that is on the Statement of Financial Position (Balance Sheet).

This action item was recommended for approval at the May 28, 2020 Finance Committee meeting.

#### UNIVERSITY STUDENT UNION CALIFORNIA STATE UNIVERSITY, NORTHRIDGE BOARD OF DIRECTORS

#### **ATTACHMENT(S):**

1. 2020-21 Designated Reserves Allocation Proposal

If you have any questions, please contact:

Board Member/Committee Chair: Tammy Rassamekiarttisak, Committee Chair

tammy.rassamekiarttisak.739@my.csun.edu

Alberto Martinez, Committee Co-Chair alberto.martinez.982@my.csun.edu

Staff Member: Joe Illuminate, Associate Director, USU A&F

joe.illuminate@csun.edu; x6492

# University Student Union California State University, Northridge Designated Reserves Allocation Proposal 2020-21

Designated Reserve Category	Amount	Description
Salaries & Wages	\$ 205,000	General Salary Reserve*
Employer Paid Payroll Taxes - Staff Salaries	\$ 15,683	Employer-Paid Payroll Tax Reserve**
Retirement Health Benefits Plan Funding	\$ 300,000	RHBP Funding***
<b>Total Reserves</b>	\$ 520,683	

<sup>\*</sup>The General Salary Reserve includes funds for potential salary reclassifications and bonuses as well as accrued vacation taken as cash (vacation advances).

\*\*\*The Retirement Health Benefits Plan (RHBP) provides USU retirees reimbursement for approved healthcare-related expenses. This reserve does not increase the overall 2020-21 expenditure budget because the expense has already been incurred in previous fiscal years.

<sup>\*\*</sup>The Employer-Paid Payroll Tax Reserve is used to pay taxes on salaries and wages funded by the General Salary Reserve.

#### UNIVERSITY STUDENT UNION CALIFORNIA STATE UNIVERSITY, NORTHRIDGE BOARD OF DIRECTORS

#### **ACTION/DISCUSSION ITEMS COVER SHEET**

ACCUTON

Board Member/Committee Chair:

Staff Member:

ACTION2	x_ OR	DISCUSSION	(PLEASE CHECK ONE)
MEETING DATE:	June 08, 202	0	
TOPIC:	2020-21 Ope	rating Budget Proposal	
ISSUE:	Approval of t	the 2020-21 Operating B	udget Proposal
SPONSORING CO	MMITTEE/D	IRECTOR: Finance Co	mmittee
		Move to recommend apprenues and expenses of \$1	roval of the 2020-21 Operating 6,401,074.
FISCAL IMPACT:	\$16,401,074		
conservative budgeting	ng practices, w	e have decreased expend	in student headcount, and litures in our 2020-21 Operating 20, 6&6 Revised Second Quarter
This action item was meeting.	recommended	d for approval at the May	y 28, 2020 Finance Committee
ATTACHMENT(S)	:		
• 2020-21 Budg	get Message		
If you have any question	ons, please conta	ict:	

Tammy Rassamekiarttisak, Committee Chair tammy.rassamekiarttisak.739@my.csun.edu

Joe Illuminate, Associate Director, USU A&F

Alberto Martinez, Committee Co-Chair alberto.martinez.982@my.csun.edu

joe.illuminate@csun.edu; x6492

**PAGE 29** 



## University Student Union California State University, Northridge 2020-21 Operating Budget Proposal Statement of Activities

	20	19-20 Adopted		2019-20	Pro	2020-21 oposed Budget			
REVENUE		Budget		6 & 6 Budget	***	poseu Duuget		\$ Variance	% Variance
Student Fees	\$	15,835,020	\$	15,835,020	\$	14,614,076	\$	(1,220,944)	-7.7%
Food Service Commissions	\$	80,880	\$	80,880	\$	1	\$	(80,880)	-100.0%
Rental Income	\$	904,988	\$	904,988	\$	637,762	\$	(267,226)	-29.5%
Program Income	\$	461,336	\$	461,336	\$	260,293	-	(201,043)	-43.6%
SRC Income	\$	721,948	\$	722,608	\$	168,263	\$	(554,345)	-76.7%
Interest Income	\$	58,506	\$	94,784	\$	69,549	\$	(25,235)	-26.6%
Grant Revenue	\$	74,000	\$	45,540	\$	480,598	\$	435,058	955.3%
Miscellaneous Income	\$	254,267	\$	255,017	\$	170,532	\$	(84,485)	-33.1%
Total Revenues	\$	18,390,945	\$	18,400,173	\$	16,401,074	\$	(1,999,099)	-10.9%
EXPENDITURES	Т								
Staff Salaries	\$	4,945,485	\$	4,828,380	\$	4,996,961	\$	168,581	3.5%
Hourly Wages	\$	158,459	\$	161,947	\$	150,608	\$	(11,339)	-7.0%
Student Wages	\$	3,892,958	\$	3,869,619	\$	3,154,665	\$	(714,954)	-18.5%
Total Salaries & Wages	\$	8,996,902	\$	8,859,946	\$	8,302,233	\$	(557,712)	-6.3%
								, ,	
Benefits	\$	800	\$	800	\$	800	\$	-	0.0%
Payroll Taxes	\$	529,306	\$	519,314	\$	501,048	\$	(18,266)	-3.5%
Workers Compensation	\$	180,553	\$	180,399	\$	157,490	\$	(22,909)	-12.7%
Unemployment	\$	19,039	\$	18,813	\$	41,198	\$	22,385	119.0%
Insurance Benefits	\$	1,014,257	\$	870,125	\$	1,015,484	\$	145,359	16.7%
Retirement	\$	381,782	\$	391,222	\$	416,524	\$	25,302	6.5%
Vacation	\$	-	\$	2,960	\$	-	\$	(2,960)	-100.0%
Post Employment Insurance	\$	384,701	\$	506,350	\$	613,150	\$	106,800	21.1%
Staff Enrichment Reimbursement	\$	44,511	\$	19,731	\$	5,398	\$	(14,333)	-72.6%
Benefits	\$	2,554,949	\$	2,509,714	\$	2,751,093	\$	241,379	9.6%
Total Salaries, Wages & Benefits	\$	11,551,851	\$	11,369,660	\$	11,053,326	\$	(316,333)	-2.8%
Cost of Goods Sold	\$	18,420	\$	18,420	\$	6,500	\$	(11,920)	-64.7%
General Operating Expenses	\$	381,903	\$	383,511	\$	318,612	\$	(64,899)	-16.9%
Supplies & Services	\$	1,972,028	\$	2,029,921	\$		\$	(349,265)	-17.2%
Travel	\$		\$	263,389	1	3,475	_	(259,914)	-98.7%
Utilities	\$	· · · · · · · · · · · · · · · · · · ·	\$		_	, ,	_	81,225	8.1%
Repairs & Maintenance	\$	1,832,990	-		_	1,625,241	_	(297,417)	-15.5%
Fees & Charges	\$		\$	72,494	\$	64,696	-	(7,798)	-10.8%
Reserves	\$	902,921	\$	637,148	\$	329,909	\$	(307,239)	-48.2%
Grants & Scholarships	\$	58,516	\$	67,312	\$	74,424	\$	7,112	10.6%
Expendable Equipment	\$	165,493	\$	348,233	_	99,781	\$	(248,452)	-71.3%
Amortization & Depreciation	\$	214,249	\$	· · · · · · · · · · · · · · · · · · ·	_	153,975	_	(51,273)	-25.0%
Pension Related Charges	\$	5,537	\$	73,824		(99,103)		(172,927)	-234.2%
<b>Total Operating Expenses</b>	\$	6,839,094	\$	7,030,513	\$	5,347,748	\$	(1,682,766)	-23.9%
Total Expenditures	\$	18,390,945	\$	18,400,173	\$	16,401,074	\$	(1,999,099)	-10.9%
Net Surplus (Deficit)	\$	(0)	\$	-	\$	0	\$	0	#DIV/0!



#### Department Summary Proposed Budget 2020-21



AREA:

DEPARTMENT:

Account		201	9-20 Adopted	2019-20 6&6		2020-21	Variance \$	Variance %
Number	Description		Budget	Budget		Proposed Budget	(Proposed to 6&6)	(Proposed to 6&6)
				REVENUE				
400110	Sales - Non Taxable	\$	-	\$ -	\$	-	\$ -	-
400120	Sales - Taxable	\$	22,100	\$ 22,100	\$	4,000	\$ (18,100)	-81.9%
400210	Sales - Brunch	\$	-	\$ -	\$	-	\$ -	-
400899	Member Discounts	\$	-	\$ -	\$	-	\$ -	-
405440	Rental Income - Equipment	\$		-	\$	-	\$ -	-
405441	Equipment Income - ASI	\$	9,500	\$ 9,500	\$	3,600	\$ (5,900)	-62.1%
405442	Equipment Income - Cht Studnts	\$	20,000	\$ 20,000	\$	5,400	\$ (14,600)	-73.0%
405443	Equipment Income - CSUN Depts	\$	20,000	\$ 20,000	\$	5,850	\$ (14,150)	-70.8%
405444	Equipment Income - Off Campus	\$	4,300	\$ 4,300	\$	1,395	\$ (2,905)	-67.6%
405445	Equipment Income - USU Co-Spon	\$	-	\$	\$	-	\$ -	-
405450	Rental Income - Facility	\$	495,688	\$ 495,688	\$	501,500	\$ 5,812	1.2%
405451	Facility Income - ASI	\$	2,500	\$ 2,500	\$	600	\$ (1,900)	-76.0%
405452	Facility Income - Cht Students	\$	38,000	\$ 38,000	\$	11,085	\$ (26,915)	-70.8%
405453	Facility Income - CSUN Depts	\$	175,000	\$ 175,000	\$	54,239	\$ (120,761)	-69.0%
405454	Facility Income - Off Campus	\$	115,000	\$ 115,000	\$	51,017	\$ (63,983)	-55.6%
405455	Facility Income - USU Co-Spons	\$	-	\$ -	\$	-	\$ -	-
405456	Facility Income - Vendor	\$	8,000	\$ 8,000	\$	3,075	\$ (4,925)	-61.6%
405460	Rental Income - Lockers	\$	14,872	\$ 14,872	\$	2,971	\$ (11,901)	-80.0%
405470	Rental Income - Towels	\$	10,690	\$ 10,690	\$	2,320	\$ (8,370)	-78.3%
410100	Program Income	\$	15,000	\$ 15,000	\$	3,230	\$ (11,770)	-78.5%
410110	Fitness Program Income	\$	49,835	\$ 50,335	\$	18,185	\$ (32,150)	-63.9%
410115	Personal Training Program Income	\$	50,815	\$ 50,815	\$	12,145	\$ (38,670)	-76.1%
410120	Summer & Sports Camp Income	\$	446,336	\$ 446,336	\$	257,063	\$ (189,273)	-42.4%
410130	Intramurals Income	\$	11,500	\$ 11,500	\$	3,650	\$ (7,850)	-68.3%
410310	Membership Income	\$	501,101	\$ 501,101	\$	114,142	\$ (386,959)	-77.2%
410320	Guest Pass Income	\$	56,300	\$ 56,300	\$	9,650	\$ (46,650)	-82.9%
410400	Fee Income	\$	-	\$	\$	-	\$ -	-
410410	Fee Refund	\$	-	\$	\$	-	\$ -	-
410600	Miscellaneous Income	\$	5,050	\$ 5,050	\$	1,080	\$ (3,970)	-78.6%
410700	Student Body Fee Income	\$	15,835,020	\$ 15,835,020	\$	14,614,076	\$ (1,220,944)	-7.7%
411420	Open Gym Fee	\$	-	\$ -	\$	-	\$ -	-
411430	Open Gym Day Pass Fee	\$	-	\$ -	\$	-	\$ -	-
411440	Pool Pass Fee	\$	4,490	\$ 4,490	\$	1,150	\$ (3,340)	-74.4%
421200	Grant Revenue	\$	74,000	\$ 45,540	\$	480,598	\$ 435,058	955.3%
421300	Indirect Cost Recovery	\$	120,767	\$ 121,517	\$	133,798	\$ 12,281	10.1%
421301	Indirect Cost Rec - Campus Svc	\$	4,450	\$ 4,450	\$	-	\$ (4,450)	-100.0%
421302	Indirect Cost Rec - Custodial	\$	15,000	\$ 15,000	\$	4,200	\$ (10,800)	-72.0%
421303	Indirect Cost Rec - Linen	\$	18,000	\$ 18,000	\$	6,000	\$ (12,000)	-66.7%
421304	Indirect Cost Rec - Personnel	\$	76,000	\$ 76,000	\$	21,000	\$ (55,000)	-72.4%
421305	Indirect Cost Rec - Utilities	\$	15,000	\$ 15,000	\$	4,455	\$ (10,545)	-70.3%
421400	Equipment Recovery Income	\$	245	\$ 405	\$	50	\$ (355)	-87.7%
440100	Contributions - Donations	\$	=	\$ -	\$	-	\$ -	-
460120	Investment Income Realized Gain/Loss	\$	-	\$ -	\$	-	\$ -	-
460130	Investment Income Unrealized Gain/Loss	\$	-	\$ -	\$	-	\$ -	-
470310	Interest Income Bank	\$	58,506	\$ 94,784	\$	69,549	\$ (25,235)	-26.6%
485110	Cash Over - Short	\$	-	\$ -	\$	-	\$ -	-
485120	Commission Income	\$	77,760	\$ 77,760	\$	-	\$ (77,760)	-100.0%
486120	Other Income - Taxable	\$	3,120	\$ 3,120	\$	-	\$ (3,120)	-100.0%
486600	Rental Income - Non Operating	\$	17,000	\$ 17,000	\$	-	\$ (17,000)	-100.0%
486700	Gain on Sale of Assets	\$	=	\$ -	\$	-	\$ -	
	Total Revenue	\$	18,390,945	\$ 18,400,173	4	16,401,074	\$ (1,999,099)	-10.9%

		1	EX	PENSES			
501100	Cost - Food and Beverage	\$ -	\$		\$ -	\$	-
503100	Cost of Sales - Non Food	\$ 18,420	\$	18,420	\$ 6,500	\$ (11,920)	-64.7%
601100	Staff Salaries	\$ 4,945,485	\$	4,828,380	\$ 4,996,961	\$ 168,581	3.5%
601120	Hourly	\$ 158,459	\$	161,947	\$ 150,608	\$ (11,339)	-7.0%
601130	Student Wages	\$ 3,892,958	\$	3,869,619	\$ 3,154,665	\$ (714,954)	-18.5%
602000	Benefits	\$ 800	\$	800	\$ 800	\$ -	0.0%
602110	Payroll Taxes	\$ 529,306	\$	519,314	\$ 501,048	\$ (18,266)	-3.5%
602210	Workers Compensation	\$ 180,553	\$	180,399	\$ 157,490	\$ (22,909)	-12.7%
602220	Unemployment Insurance	\$ 19,039	\$	18,813	\$ 41,198	\$ 22,385	119.0%



#### Department Summary Proposed Budget 2020-21



AREA:

DEPARTMENT:

		201	0 00 34				77	77
Account	Description	201	9-20 Adopted	2019-20 6&6		2020-21	Variance \$ (Proposed to	Variance % (Proposed to
Number	200011ption		Budget	Budget		Proposed Budget	6&6)	6&6)
602310	Insurance Benefits	\$	1,014,257	\$ 870,125	\$	1,015,484	\$ 145,359	16.7%
602320	Retirement	\$	381,782	\$ 391,222	\$	416,524	\$ 25,302	6.5%
602410	Vacation	\$	-	\$ 2,960	\$	-	\$ (2,960)	-100.0%
602420 602510	Post Employment Insurance Staff Enrichment Reimbursement	\$	384,701 44,511	\$ 506,350 \$ 19,731	\$	613,150 5,398	\$ 106,800 \$ (14,333)	21.1% -72.6%
620100	Office Supplies	\$	47,515		\$	,	\$ (14,333)	1.9%
620110	Computer Supplies	\$	80,114		\$	, , ,	\$ (22,239)	-27.8%
620120	Software Purchases	\$	7,500	\$ 19,334	\$	8,000	\$ (11,334)	-58.6%
620200	Program Costs	\$	749,215	\$ 751,338	\$	526,366	\$ (224,972)	-29.9%
620210	Operational Supplies	\$	82,623	\$ 82,518	\$	107,998	\$ 25,480	30.9%
620220	Operational Supplies - Employee Uniforms	\$	36,937	\$ 40,010	\$	26,042	\$ (13,968)	-34.9%
620230 623100	Operational Supplies - Towels & Laundry Insurance	\$	17,852 128,178	\$ 17,003 \$ 128,178	\$	12,660 106,172	\$ (4,343) \$ (22,006)	-25.5% -17.2%
623210	Printing and Photocopy	\$	80	\$ 80	\$	100,172	\$ (80)	-100.0%
623310	Postage	\$	4,048	\$ 4.048	\$	3,487	\$ (561)	-13.9%
623320	Freight	\$	-	\$ 7	\$	-	\$ (7)	-100.0%
623410	Equipment Lease	\$	44,398	\$ 44,398	\$	41,303	\$ (3,095)	-7.0%
623420	Equipment Rental	\$	2,500	\$ 2,290	\$	1,832	\$ (458)	-20.0%
623510	Hospitality	\$	4,450	. ,	\$	2,010	\$ (3,129)	-60.9%
623520 623610	Program Food Costs  Dues	\$	66,926 19,310	\$ 66,926 \$ 19,310	\$	20,459 19,059	\$ (46,467) \$ (251)	-69.4% -1.3%
623620	Subscriptions	\$	16,088	\$ 19,310 \$ 16,405	\$	27,218	\$ (251)	65.9%
623625	Book Purchases	\$	600	\$ 600	\$	600	\$ -	0.0%
623650	Recruitment Expense	\$	9,482	\$ 9,482	\$	7,482	\$ (2,000)	-21.1%
623700	Interest Expense	\$	-	\$ -	\$	-	\$ -	-
623910	Advertising	\$	19,509	\$ 19,509	\$	18,989	\$ (520)	-2.7%
623920	Marketing	\$	66,335	\$ 67,139	\$	70,000	\$ 2,861	4.3%
625100	Professional Services	\$	110,410		\$	96,454	\$ (62,614)	-39.4%
625200	Contract Services	\$	255,649 24,950	\$ 249,681	\$	257,250	\$ 7,569	3.0%
625300 625310	Legal Services Audit Services	\$	30,000	\$ 28,660 \$ 30,000	\$	23,500 31,305	\$ (5,160) \$ 1,305	-18.0% 4.4%
625320	Management Services	\$	50,000	\$ -	\$	-	\$ 1,505	4.470
625350	Computer Systems Support	\$	211,541	\$ 210,296	\$	229,862	\$ 19,566	9.3%
625360	Web Online Services	\$	-	\$ -	\$	-	\$ -	-
625370	Multimedia Services	\$	-	\$ -	\$	-	\$ -	-
625400	Personnel Services	\$	27,248	\$ 27,248	\$	29,101	\$ 1,853	6.8%
625410	Training-Development Svcs	\$	121,123	\$ 118,752	\$	74,436	\$ (44,317)	-37.3%
625420 625500	Payroll Services Interpreter - Access Services	\$	96,345 8.046	\$ 96,345 \$ 8,046	\$	91,501 2,856	\$ (4,844)	-5.0% -64.5%
625510	Parking	\$	8,750	\$ 8,918	\$	4,000	\$ (5,190) \$ (4,918)	-55.1%
625520	Security	\$	2,000		\$	-	\$ (2,000)	-100.0%
625710	Subcontractor Svcs-University	\$	54,212	\$ 54,212	\$	54,212	\$ -	0.0%
630100	Travel	\$	174,306	\$ 183,543	\$	1,650	\$ (181,893)	-99.1%
630110	In State Travel	\$	-	\$ -	\$	-	\$ -	-
630400	Seminar-Conference Fee	\$	81,686			1,825	. , ,	-97.7%
640100	Telephones	\$	88,373			- 7 -	\$ 14,124	16.0%
640200 640300	Electricity  Gas	\$	690,935 100,313		\$	775,669 131,253	\$ 38,505 \$ 25,922	5.2% 24.6%
640400	Water	\$	76,071		\$		\$ 25,922	3.5%
640600	Cable TV	\$	-	\$ -	\$	-	\$ -	3.570
640700	BTU Cooling	\$	-	\$ -	\$		\$ -	-
640800	BTU Heating	\$	-	\$ -	\$	-	\$ -	-
650110	Building Supplies	\$	183,833	\$ 168,833	\$	135,066	\$ (33,767)	-20.0%
650120	Custodial Supplies	\$	4 005 700	\$ -	\$	- 4 477 404	\$ -	
650210 650220	Custodial Services Pest Control Services	\$	1,265,728 9,600			1,177,461 8,625	\$ (88,267)	-7.0% -10.2%
650220	Sanitation Services	\$	41,920				\$ (976) \$ (6,032)	-10.2% -14.4%
650300	Vehicle Repair	\$	1,000		\$	800	\$ (0,032)	-63.6%
650400	Equip - Facility R and M	\$	206,370		\$		\$ (115,587)	-40.0%
650410	R & M - General Equipment	\$	13,525	\$ 13,215	\$	13,525	\$ 310	2.3%
650420	R & M - Sports Equipment	\$	52,785			36,725		-23.1%
650430	R & M - Outdoor Pools	\$	45,359			35,689		-50.2%
650440	R & M - Outdoor Field	\$	11,370		_	6,770	,	-40.5%
650450	R & M - Buildings	\$	-	\$ -	\$	-	\$ -	-



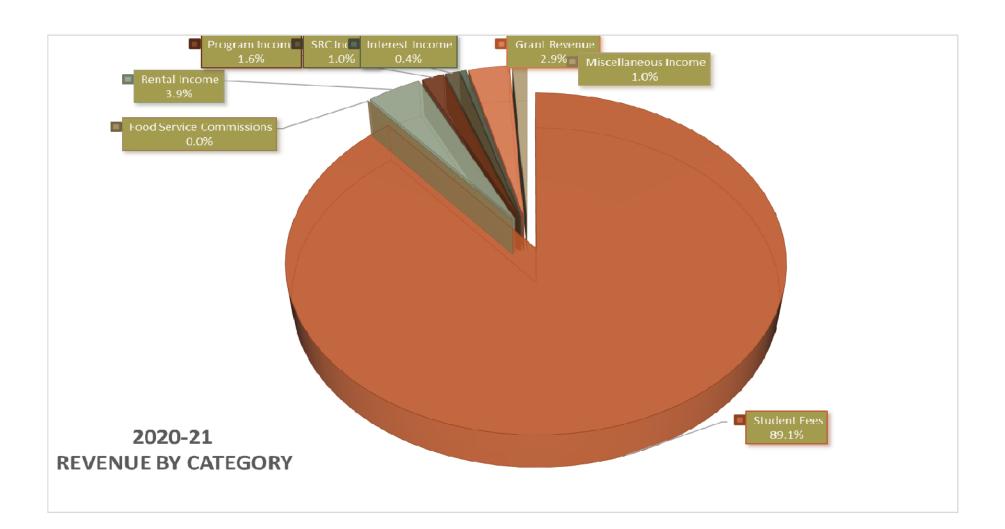
#### Department Summary Proposed Budget 2020-21



AREA:

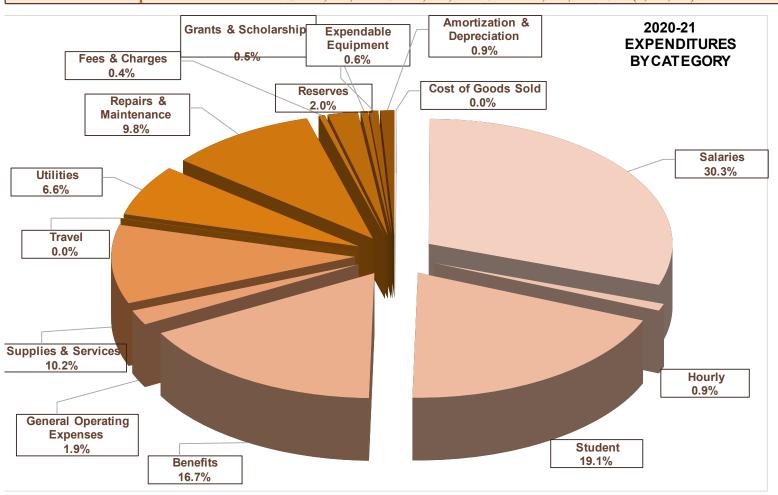
DEPARTMENT:

Account Number	Description	201	19-20 Adopted Budget	2	019-20 6&6 Budget		2020-21 Proposed Budget	Variance \$ (Proposed to 6&6)	Variance % (Proposed to 6&6)
650500	Construction Project Expenses	\$	1,500	\$	1,500	\$	1,500	\$ -	0.0%
660130	Licensing Fees	\$	3,971	\$	3,971	\$	4,138	\$ 167	4.2%
660140	Handling Fees	\$	-	\$	-	\$	-	\$ -	-
660210	Bank Charges	\$	4,000	\$	2,500	\$	1,600	\$ (900)	-36.0%
660220	Merchant Charges	\$	32,122	\$	30,763	\$	23,678	\$ (7,085)	-23.0%
660310	Uncollectible Accounts Expense	\$	-	\$	-	\$	-	\$ -	-
660420	University Dept Support	\$	35,000	\$	35,000	\$	35,000	\$ -	0.0%
660430	Referendum Expense	\$	-	\$	-	\$	-	\$ -	-
660510	Penalties - Late Fees	\$	-	\$	-	\$	-	\$ -	-
660520	Taxes & Licenses	\$	260	\$	260	\$	280	\$ 20	7.7%
660910	Admin Contingency	\$	652,921	\$	283,102	\$	79,909	\$ (203,193)	-71.8%
660940	Operating Reserves	\$	250,000	\$	354,046	\$	250,000	\$ (104,046)	-29.4%
680210	Scholarships	\$	50,212	\$	67,312	\$	74,424	\$ 7,112	10.6%
680220	Tuition-Books	\$	8,304	\$	-	\$	-	\$ -	-
720100	Expendable Equipment	\$	30,500	\$	30,682	\$	38,370	\$ 7,688	25.1%
720110	Expendable Sports Equipment	\$	21,892	\$	19,891	\$	19,818	\$ (73)	-0.4%
720120	Expendable Computer & Peripherals	\$	109,501	\$	270,862	\$	37,593	\$ (233,269)	-86.1%
720130	Expendable Furniture & Fixtures	\$	3,600	\$	26,798	\$	4,000	\$ (22,798)	-85.1%
750120	Amort-Software	\$	7,415	\$	7,415	\$	3,940	\$ (3,475)	-46.9%
750210	Depr-Furniture and Fixtures	\$	10,256	\$	10,256	\$	14,835	\$ 4,579	44.7%
750220	Depr-Equipment	\$	115,821	\$	106,821	\$	75,081	\$ (31,740)	-29.7%
750230	Depr-Computers-Peripherals	\$	30,262	\$	30,262	\$	4,082	\$ (26,180)	-86.5%
750320	Depr-Leasehold Improvements	\$	50,494	\$	50,494	\$	56,038	\$ 5,544	11.0%
750600	Loss on Disposal of FA	\$	-	\$	-	\$	-	\$ -	-
891050	Transfers in from University	\$	-	\$	-	\$	-	\$ -	-
904000	Pension Related Charges	\$	5,537	\$	73,824	\$	(99,103)	\$ (172,927)	-234.2%
	Total Expenses	\$	18,390,945	\$	18,400,173	5	16,401,074	\$ (1,999,099)	-10.9%
	Net Financial Activity	\$	(0)	\$	-		\$ 0	\$ 0	-



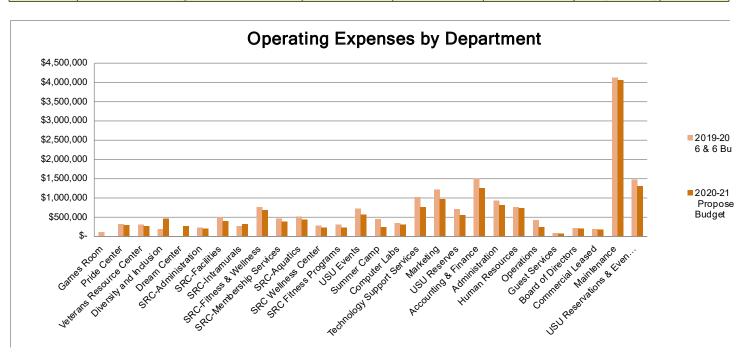
#### University Student Union 2020-21 Operating Budget Proposal By Expenditure Category

	2019-20 Adopted		2019-20	P	2020-21 Proposed Budget			Variance %
Expenditure Category	Budget	6	& 6 Budget			1	Variance \$	
Cost of Goods Sold	\$ 18,420	\$	18,420	\$	6,500	\$	(11,920)	-64.7%
Salaries	\$ 4,945,485	\$	4,828,380	\$	4,996,961	\$	168,581.20	3.5%
Hourly	\$ 158,459	\$	161,947	\$	150,608	\$	(11,339.11)	-7.0%
Student	\$ 3,892,958	\$	3,869,619	\$	3,154,665	\$	(714,954.33)	-18.5%
Benefits	\$ 2,554,949	\$	2,509,714	\$	2,751,093	\$	241,379	9.6%
General Operating Expenses	\$ 381,903	\$	383,511	\$	318,612	\$	(64,899)	-16.9%
Supplies & Services	\$ 1,972,028	\$	2,029,921	\$	1,680,657	\$	(349,265)	-17.2%
Travel	\$ 255,993	\$	263,389	\$	3,475	\$	(259,914)	-98.7%
Utilities	\$ 955,692	\$	1,008,355	\$	1,089,580	\$	81,225	8.1%
Repairs & Maintenance	\$ 1,832,990	\$	1,922,658	\$	1,625,241	\$	(297,417)	-15.5%
Fees & Charges	\$ 75,353	\$	72,494	\$	64,696	\$	(7,798)	-10.8%
Reserves	\$ 902,921	\$	637,148	\$	329,909	\$	(307,239)	-48.2%
Grants & Scholarships	\$ 58,516	\$	67,312	\$	74,424	\$	7,112	10.6%
Expendable Equipment	\$ 165,493	\$	348,233	\$	99,781	\$	(248,452)	-71.3%
Amortization & Depreciation	\$ 214,249	\$	205,248	\$	153,975	\$	(51,273)	-25.0%
Pension Related Charges	\$ 5,537	\$	73,824	\$	(99,103)	\$	(172,927)	-234.2%
Total Expenditures	\$ 18,390,945	\$	18,400,173	\$	16,401,074	\$	(1,999,099)	-10.9%



#### University Student Union Operating Budget Proposal Expenditures by Department

		201	19-20 Adopted	2019-20		2020-21		
Department	Description		Budget	6 & 6 Budget	Pı	oposed Budget	\$ Variance	% Variance
31010	Games Room	\$	133,781	\$ 113,144	\$	-	\$ (113,144)	-100.0%
31020	Pride Center	\$	320,331	\$ 322,317	\$	297,946	\$ (24,371)	-7.6%
31030	Veterans Resource Center	\$	299,571	\$ 307,865	\$	272,864	\$ (35,001)	-11.4%
31040	Diversity and Inclusion	\$	234,158	\$ 189,130	\$	464,951	\$ 275,821	145.8%
31050	Dream Center	\$	-	\$ -	\$	267,686	\$ 267,686	#DIV/0!
31070	SRC-Administration	\$	251,763	\$ 222,431	\$	199,167	\$ (23,264)	-10.5%
31071	SRC-Facilities	\$	551,506	\$ 502,209	\$	390,375	\$ (111,834)	-22.3%
31072	SRC-Intramurals	\$	283,285	\$ 271,449	\$	312,820	\$ 41,371	15.2%
31073	SRC-Fitness & Wellness	\$	769,332	\$ 756,737	\$	679,005	\$ (77,732)	-10.3%
31074	SRC-Membership Services	\$	450,380	\$ 459,220	\$	387,505	\$ (71,715)	-15.6%
31075	SRC-Aquatics	\$	500,760	\$ 512,276	\$	429,223	\$ (83,053)	-16.2%
31076	SRC Wellness Center	\$	252,374	\$ 274,712	\$	227,666	\$ (47,046)	-17.1%
31077	SRC Fitness Programs	\$	297,120	\$ 299,870	\$	232,465	\$ (67,405)	-22.5%
31090	USU Events	\$	720,928	\$ 720,159	\$	571,522	\$ (148,637)	-20.6%
31250	Summer Camp	\$	438,531	\$ 448,395	\$	236,207	\$ (212,188)	-47.3%
31300	Computer Labs	\$	369,132	\$ 347,270	\$	303,002	\$ (44,268)	-12.7%
31350	Technology Support Services	\$	801,712	\$ 1,022,992	\$	764,077	\$ (258,915)	-25.3%
31600	Marketing	\$	1,159,014	\$ 1,209,783	\$	963,351	\$ (246,432)	-20.4%
32080	USU Reserves	\$	1,187,117	\$ 713,087	\$	550,591	\$ (162,496)	-22.8%
33010	Accounting & Finance	\$	1,386,469	\$ 1,503,811	\$	1,251,408	\$ (252,403)	-16.8%
33020	Administration	\$	849,840	\$ 928,346	\$	815,314	\$ (113,032)	-12.2%
33030	Human Resources	\$	781,921	\$ 761,012	\$	738,105	\$ (22,907)	-3.0%
33040	Operations	\$	300,371	\$ 420,388	\$	242,411	\$ (177,977)	-42.3%
33050	Guest Services	\$	176,844	\$ 89,203	\$	72,093	\$ (17,110)	-19.2%
33080	Board of Directors	\$	224,485	\$ 213,612	\$	205,541	\$ (8,071)	-3.8%
33200	Commercial Leased	\$	183,324	\$ 187,245	_	169,997	\$ (17,248)	-9.2%
35030	Maintenance	\$	4,046,787	\$ 4,123,075	\$	4,056,123	\$ (66,952)	-1.6%
35050	USU Reservations & Event Services	\$	1,420,108	\$ 1,480,435	\$	1,299,660	\$ (180,775)	-12.2%
	Total Expenses	\$	18,390,945	\$ 18,400,173	\$	16,401,074	\$ (1,999,099)	-10.9%

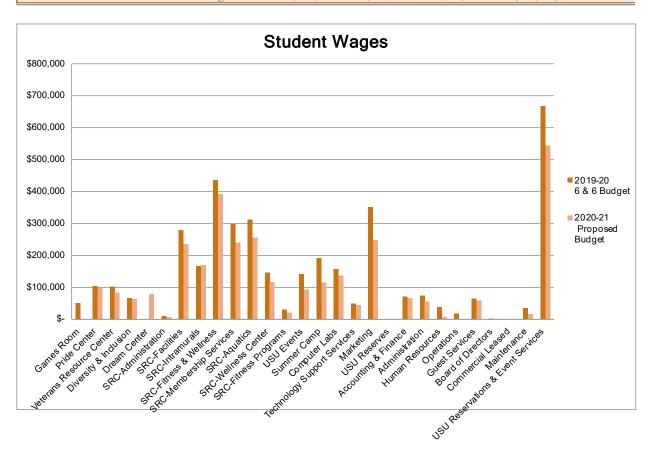


#### University Student Union Operating Budget Proposal Expenditures by Department

		2019	-20 Adopted				
			Budget	2019-20	2020-21		
Department	Description			6 & 6 Budget	Proposed Budget	\$ Variance	% Variance
31010	Games Room	\$	133,781	\$ 113,144	\$ -	\$ (113,144)	-100.0%
31020	Pride Center	\$	320,331	\$ 322,317	\$ 297,946	\$ (24,371)	-7.6%
31030	Veterans Resource Center	\$	299,571	\$ 307,865	\$ 272,864	\$ (35,001)	-11.4%
31040	Diversity and Inclusion	\$	234,158	\$ 189,130	\$ 464,951	\$ 275,821	145.8%
31050	Dream Center	\$	-	\$ -	\$ 267,686	\$ 267,686	#DIV/0!
31070	SRC-Administration	\$	251,763	\$ 222,431	\$ 199,167	\$ (23,264)	-10.5%
31071	SRC-Facilities	\$	551,506	\$ 502,209	\$ 390,375	\$ (111,834)	-22.3%
31072	SRC-Intramurals	\$	283,285	\$ 271,449	\$ 312,820	\$ 41,371	15.2%
31073	SRC-Fitness & Wellness	\$	769,332	\$ 756,737	\$ 679,005	\$ (77,732)	-10.3%
31074	SRC-Membership Services	\$	450,380	\$ 459,220	\$ 387,505	\$ (71,715)	-15.6%
31075	SRC-Aquatics	\$	500,760		\$ 429,223	\$ (83,053)	-16.2%
31076	SRC Wellness Center	\$	252,374	\$ 274,712	\$ 227,666	\$ (47,046)	-17.1%
31077	SRC Fitness Programs	\$	297,120	\$ 299,870	\$ 232,465	\$ (67,405)	-22.5%
31090	USU Events	\$	720,928	720,159	\$ 571,522	(148,637)	-20.6%
31250	Summer Camp	\$	438,531	\$ 448,395	\$ 236,207	\$ (212,188)	-47.3%
31300	Computer Labs	\$	369,132	\$ 347,270	\$ 303,002	\$ (44,268)	-12.7%
31350	Technology Support Services	\$	801,712	\$ 1,022,992	\$ 764,077	\$ (258,915)	-25.3%
31600	Marketing	\$	1,159,014	\$ 1,209,783	\$ 963,351	\$ (246,432)	-20.4%
32080	USU Reserves	\$	1,187,117	\$ 713,087	\$ 550,591	\$ (162,496)	-22.8%
33010	Accounting & Finance	\$	1,386,469	\$ 1,503,811	\$ 1,251,408	\$ (252,403)	-16.8%
33020	Administration	\$	849,840	\$ 928,346	\$ 815,314	\$ (113,032)	-12.2%
33030	Human Resources	\$	781,921	\$ 761,012	\$ 738,105	\$ (22,907)	-3.0%
33040	Operations	\$	300,371	\$ 420,388	\$ 242,411	\$ (177,977)	-42.3%
33050	Guest Services	\$	176,844	,	\$ 72,093	\$ (17,110)	-19.2%
33080	Board of Directors	\$	224,485	\$ 213,612	\$ 205,541	\$ (8,071)	-3.8%
33200	Commercial Leased	\$	183,324		\$ 169,997	\$ (17,248)	-9.2%
35030	Maintenance	\$	4,046,787	\$ 4,123,075	\$ 4,056,123	\$ (66,952)	-1.6%
35050	USU Reservations & Event Services	\$	1,420,108	\$ 1,480,435	\$ 1,299,660	\$ (180,775)	-12.2%
	Total Expenses	\$	18,390,945	\$ 18,400,173	\$ 16,401,074	\$ (1,999,099)	-10.9%

#### University Student Union Operating Budget Proposal Student Wages

		2019-20 Adopted Budget	6	2019-20 & 6 Budget		2020-21 Proposed			
Dept	Dept Name					Budget	,	Variance	% Variance
31010	Games Room	\$ 54,448	_	50,448		-	\$	(50,448)	-100.0%
31020	Pride Center	\$ 104,835	-	104,835		99,903	\$	(4,932)	
31030	Veterans Resource Center	\$ 102,750	_	102,750	_	83,845	\$	(18,906)	
31040	Diversity & Inclusion	\$ 66,000	\$	66,000	\$	63,800	\$	(2,200)	-3.3%
31050	Dream Center	\$ -	\$	_	\$	79,800	\$	79,800	#DIV/0!
31070	SRC-Administration	\$ 10,368	\$	10,368	\$	7,560	\$	(2,808)	
31071	SRC-Facilities	\$ 280,165	\$	280,165	\$	235,211	\$	(44,954)	-16.0%
31072	SRC-Intramurals	\$ 167,111	\$	167,111	\$	169,605	\$	2,494	1.5%
31073	SRC-Fitness & Wellness	\$ 436,092	\$	436,092	\$	391,988	\$	(44,104)	-10.1%
31074	SRC-Membership Services	\$ 299,155	\$	299,155	\$	239,688	\$	(59,467)	-19.9%
31075	SRC-Aquatics	\$ 312,768	\$	312,768	\$	256,324	\$	(56,444)	-18.0%
31076	SRC-Wellness Center	\$ 133,514	\$	145,944	\$	116,564	\$	(29,380)	-20.1%
31077	SRC-Fitness Programs	\$ 32,165	\$	31,062	\$	20,974	\$	(10,088)	-32.5%
31090	USU Events	\$ 142,245	\$	142,245	\$	93,330	\$	(48,915)	-34.4%
31250	Summer Camp	\$ 191,724	\$	191,724	\$	114,816	\$	(76,908)	-40.1%
31300	Computer Labs	\$ 183,114	\$	158,114	\$	137,159	\$	(20,955)	-13.3%
31350	Technology Support Services	\$ 49,680	\$	49,680	\$	45,502	\$	(4,178)	-8.4%
31600	Marketing	\$ 351,796	\$	351,796	\$	248,208	\$	(103,588)	-29.4%
32080	USU Reserves	\$ -	\$	-	\$	-	\$	-	-
33010	Accounting & Finance	\$ 61,163	\$	71,423	\$	67,069	\$	(4,354)	-6.1%
33020	Administration	\$ 57,771	\$	74,461	\$	55,842	\$	(18,619)	-25.0%
33030	Human Resources	\$ 38,193	\$	38,193	\$	7,930	\$	(30,263)	-79.2%
33040	Operations	\$ 33,768	\$	17,320	\$	-	\$	(17,320)	-100.0%
33050	Guest Services	\$ 81,577	\$	64,887	\$	58,939		,	
33080	Board of Directors	\$ -	\$	520	\$	_	\$	(520)	-100.0%
33200	Commercial Leased	\$ _	\$	-	\$	-	\$	-	#DIV/0!
35030	Maintenance	\$ 35,340	\$	35,340	\$	15,900	\$	(19,440)	-55.0%
35050	USU Reservations & Event Services	\$ 667,218	_	667,218	\$	544,709	\$	(122,509)	-18.4%
	<b>Total Student Wages</b>	\$ 3,892,958	\$	3,869,619	\$	3,154,665	\$	(714,954)	-18.5%



# University Student Union Operating Budget Proposal Student Hours & Wages

			Proposed	
		Proposed	Student	Avg.
Department	Dept Description	<b>Student Hours</b>	Wages	Hourly/Rate
31010	Games Room	-	\$ -	#DIV/0!
31020	Pride Center	6,551	\$ 99,903	\$ 15.25
31030	Veterans Resource Center	5,498	\$ 83,845	\$ 15.25
31040	Diversity & Inclusion	4,220	\$ 63,800	\$ 15.12
31050	Dream Center	5,100	\$ 79,800	\$ 15.65
31070	SRC-Administration	480	\$ 7,560	\$ 15.75
31071	SRC-Facilities	15,111	\$ 235,211	\$ 15.57
31072	SRC-Intramurals	10,986	\$ 169,605	\$ 15.44
31073	SRC-Fitness & Wellness	24,903	\$ 391,988	\$ 15.74
31074	SRC-Membership Services	15,509	\$ 239,688	\$ 15.45
31075	SRC-Aquatics	15,572	\$ 256,324	\$ 16.46
31076	SRC-Wellness Center	7,539	\$ 116,564	\$ 15.46
31077	SRC-Fitness Programs	1,335	\$ 20,974	\$ 15.71
31090	USU Events	6,120	\$ 93,330	\$ 15.25
31250	Summer Camp	7,424	\$ 114,816	\$ 15.47
31300	Computer Labs	8,915	\$ 137,159	\$ 15.39
31350	Technology Support Services	2,889	\$ 45,502	\$ 15.75
31600	Marketing	16,302	\$ 248,208	\$ 15.23
33010	Accounting & Finance	4,380	\$ 67,069	\$ 15.31
33020	Administration	3,632	\$ 55,842	\$ 15.38
33030	Human Resources	520	\$ 7,930	\$ 15.25
33040	Operations	-	\$ -	\$ -
33050	Guest Services	3,870	\$ 58,939	\$ 15.23
33080	Board of Directors	-	\$ -	\$ -
33200	Commercial Leased	-	\$ -	\$ -
35030	Maintenance	1,060	\$ 15,900	\$ 15.00
35050	USU Reservations & Event Servic	e 35,215	\$ 544,709	\$ 15.47
	<b>Total Student Hours &amp; Wages</b>	203,131	3,154,665	\$ 15.53

March   Marc			2020-21	31010	31020	31030	31040	31050	31070	31071	31072	31073	31074	31075	31076	31077	31090	31250	31300	31350	31600	32080	33010	33020	33030	33040	33050	33080	33200	35030	35050
West										SRC Facilities			Membership	SRC Aquatics						Support				Administration							
An in the force	Account		Budget	Room	Pride Center	VRC	Inclusion	Center	SRC Admin		Intramurals	and Wellness	Services		Center	Programs	USU Events	Camp	Labs	Services	Marketing	Reserves	Finance		Resources	Operations	Services	Directors	Leased	Maintenance	USU RES
Control   Cont	00110					1									-1		Γ .				Ι .									Ι .	
March   Marc			4,000								-		4 000		-																-
See			4,000			<b>.</b>							4,000		-																
Self Control Configuration   1						<b>.</b>									-																
Seg															-																
See Suppose Associated Column (1985)  See Suppose Associated Column (1			3,600					-	-				-	-	-			-				-					_				3,60
Section   Property			-,			<b>.</b>	-	-	-	-	-	-	-		-		-	-				-		-			-	-			5,4
September Officers of Compact (1) 1989   1						ļ .		-	-	-	-	-	-	-	-		-	-				-		-			-	-			5,8
Seed Segregation of the control of t					-	<u> </u>	-	-	-	-	-	-	-	-	-		-	-				-		-		-	-	-			1,39
Seed Seed Seed Seed Seed Seed Seed See			-		-		-	-	-	-	-	-	-	-	-		-	-				-		-		-	-	-			
Section   Control   Cont	05450		501,500	-	-			-	-	-	450	-	-	-	-		-	-			-	-	-	-	-		-	-	501,050		
1965   Sept more CMA Properties   Sept   Sep	05451	Facility Income - Associated Students		-	-			-	-	-	-	-	-	-	-		-	-			-	-	-	-	-	-	-	-	-		6
Seed of seath recover - Off Company   1,000   1	05452	Facility Income - Student Groups	11,085	-	-				-	585	-	-	-	-	-	-		-			-	-		-		-	-	-	-		10,50
Seed   September	05453	Facility Income - CSUN Departments	54,239	-	-				-	1,739	-	-	-	-	-	-		-			-	-		-		-	-	-	-		52,50
REGIS FROM VINCOL 1. 1	05454	Facility Income - Off Campus	51,017	-	-			-	-	10,217	-	-	-	-	-	-	-	-			-	-	-	-	-	-	-	-	-		40,80
Based Manuary Lakers	05455	Facility Income - USU Co Sponsorship	-		-			-	-	-	-	-	-	-	-	-	-	-			-	-	-	-	-	-	-	-	-	-	
Reful informer Fuench	05456	Facility Income - Vendor	3,075		-			-	-	-	-	-	-	-	-		-				-	-	-	-	-		-	-			3,07
Program frome	05460	Rental Income - Lockers	2,971	-	-			-	-	-	-	-	2,941	-	30	-	-	-			-	-	-	-	-	-	-	-	-		
Prices Program frome	05470	Rental Income - Towels	2,320	-	-		-	-	-	-	-	-	2,320	-	-	-	-	-			-	-	-	-	-	-	-	-	-		
Proceed Princing Pr	10100	Program Income	3,230	-	-		-	-	-	-	3,230	-	-	-	-		-	-			-	-	-	-	-	-	-	-	-		
Same & Sport Camprone   25760	10110	Fitness Program Income	18,185	-	-		-	-	-	-	-	-	-	17,585	-	600	-	-			-	-	-	-	-	-	-	-	-		
19.00   Teamwork Income   14.00	10115	Personal Training Program Income	12,145	-	-		-	-	-	-	-	12,145	-	-	-		-	-			-	-	-	-	-	-	-	-	-		
Membersips Income	10120	Summer & Sports Camp Income	257,063	-	-		-	-	-	-	-	-	-	-	-		-	257,063			-	-	-	-	-	-	-	-	-		
1920   Gest Past Notine					-		-	-	-	-	3,650	-	-	-	-		-	-		-	-	-	-	-	-	-	-	-	-		
Fee Florone			,	-	-			-	-	-	-	-	- 7:	-	191	-	-	-			-	-	-	-	-	-	-	-	-		
Fee Felfund			9,650	-	-			-	-	-	-	-	9,650	-	-		-	-			-	-	-	-	-	-	-	-	-	-	
Micellaneous browne 1,000			-	-	-		-	-	-	-	-	-	-	-	-		-	-			-	-	-	-	-	-	-	-	-		
Student Body Fet name			-		-		-	-	-	-	-	-	-	-	-	-	-	-			-	-	-	-	-	-	-	-	-		-
114109 Open Gym Fee				-	-			-	-	-	-	-	-	-	-	-	-	-			-	-	-	-	-	-	-	-	-		1,08
11140   Open Gym Day Plas Fee			14,614,076	-	-			-	-	-	-	-	-	-	-	-	-	-			-	-	14,614,076	-	-	-	-	-	-		
11140   Pool Pass Fee   1.150			-	-	-			-	-	-	-	-	-	-	-	-	-	-		-		-	-	-	-	-	-	-			<b></b>
121200   Grant Revenue			-	-	-			-	-	-	-	-	-	-	-	-	-	-			-	-	-	-	-	-	-	-	-		
13.798				-	-			-	-	-		-	-	1,150	-		-	-		-	-	-	-	-	-	-	-	-	-		-
Indirect Cost Recovery - Custodial   4,200				-	-		- 212,912	267,686	-	-		-	-	-	-	-	-	-		-	-	-	-		-	-	-	-	-		-
121302   Indirect Cost Recovery - Custodial   4,200			133,798		-	<u> </u>	-	-	-	-	1,500	-	-	10,809	-	-	-	-		-	-	-	14,995	51,704	-	-	-	-	-	54,790	-
121304   Indirect Cost Recovery - Linens   121304   Indirect Cost Recovery - Personnel   121,000   1			4 200	-	<del>                                     </del>	<del>                                     </del>	+ -	-	-	-	-	-	-	-	-	-	-	-		-		-	-	-	-	-	-	-	-	<u> </u>	4.37
121304   Indirect Cost Recovery - Personnel   21,000				-	-	<u> </u>	+	_		-	-	-	-	-	-		-			1	1	-	-		-	1	-	-	-	<u> </u>	4,20
121305   Indirect Cost Recovery - Utilities					-	<u> </u>	1 -	_		-	-	-	-	-	-		-	-		1	-	-	-	1	-	1	_	-	-	<u> </u>	6,00
Equipment Recovery income 50					_	<u> </u>	1 -	_	<u> </u>	-	-	-	-	-	-		-	-		· ·	· ·	-	-		-	-	_		-		4,45
440100 Contributions - Donations			,			<del>                                     </del>		_		-	-	-	-	-	-		-				<u> </u>	-	-	1	-		_		-	<u> </u>	4,45
160120   Investment Income Realized Gain/Loss			50			<del>                                     </del>	1			-		-	50	-	-		-				<u> </u>	-	-	<u> </u>	-	_	-		-	· ·	
Figure   F			1		<del>                                     </del>	<del>                                     </del>	1 1			1		-					1	-			<del>                                     </del>	-		1	-	1				<del>                                     </del>	<del></del>
170310 Interest income Bank 69,549												_										-									
R85110 Cash Over - Short			69.549									_						-				-	69 549						-		
R85120   Commission Income									-			-			-							-					-				
186120 Other Income - Taxable												-						-				-									
48600 Rental Income - Non Operating												-						-				-									
Gain on Sale of Assets					1				-			-			-		-	-				-					-				
Total Revenue \$ 16,401,074 \$ - \$ - \$ - \$ 212,912 \$ 267,686 \$ - \$ 12,542 \$ 8,830 \$ 12,145 \$ 132,912 \$ 29,544 \$ 221 \$ 600 \$ - \$ 257,063 \$ - \$ - \$ - \$ - \$ 14,698,620 \$ 51,704 \$ - \$ - \$ - \$ - \$ 501,050 \$ 54,790 \$			_		<u> </u>							-	-									-									
			\$ 16,401,074	\$ -	\$ -	\$ ·	- \$ 212,912	\$ 267,686	\$ -	\$ 12,542	\$ 8,830	\$ 12,145	\$ 132,912	\$ 29,544	\$ 221	\$ 600	\$ -	\$ 257,063	\$ .	- \$ -	\$ -	\$ -	\$ 14,698,620	\$ 51,704	\$ -	\$ -	\$ -	\$ -	\$ 501,050	\$ 54,790	\$ 160,45

	EXPENDITURES
501100	Cost - Food and Beverage

503100	Cost of Sales - Non Food	6,500 -	-	-	-	-	-	-	-	-	6,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
601100	Staff Salaries	4,996,961 -	104,502	102,941	250,777	114,658	94,964	51,652	72,406	156,188	59,941	57,095	59,941	58,350	154,361	-	57,095	240,034	347,997	205,000	572,703	457,201	360,150	128,011	-	43,000	-	845,469	402,524
601120	Hourly	150,608 -	-	-	5,250	-	-	-	-	-	-	20,776	9,569	89,169	-	-	-	-	-	-	-	-	25,844	-	-	-	-	-	-
601130	Student Wages	3,154,665 -	99,903	83,845	63,800	79,800	7,560	235,211	169,605	391,988	239,688	256,324	116,564	20,974	93,330	114,816	137,159	45,502	248,208	-	67,069	55,842	7,930	-	58,939	-	-	15,900	544,709
602000	Benefits	800 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	800	-	-	-	-	-	-
602110	Payroll Taxes	501,048 -	11,391	10,726	21,755	11,485	7,522	11,949	11,306	25,276	12,735	14,672	9,281	11,998	14,982	3,904	9,031	19,910	35,061	15,683	46,092	36,874	29,798	9,793	2,004	3,290	-	65,219	49,313
602210	Workers Compensation	157,490 -	3,728	3,728	5,281	3,728	621	7,455	9,940	15,221	8,387	8,698	7,145	932	3,728	22,055	9,008	1,864	8,698	-	4,038	3,106	2,485	621	2,485	311	-	4,659	19,570
602220	Unemployment Insurance	41,198 -	975	975	1,381	975	163	1,950	2,600	3,982	2,194	2,275	1,869	244	975	5,769	2,356	488	2,275	-	1,056	813	650	163	650	81	-	1,219	5,119
602310	Insurance Benefits	1,015,484 -	16,994	16,476	35,041	17,464	8,915	8,236	16,449	17,744	8,750	26,910	281	25,168	43,884	-	8,762	80,869	70,218	-	132,984	72,191	77,997	8,663	-	8,723	-	233,143	79,621
602320	Retirement	416,524 -	8,966	5,147	13,039	5,733	10,446	5,682	7,965	8,665	2,997	6,280	2,997	6,418	11,537	-	6,280	25,899	35,869	-	54,142	43,571	36,814	16,664	-	2,150	-	73,501	25,761
602410	Vacation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
602420	Post Employment Insurance	613,150 -	15,926	15,926	31,852	15,926	7,963	7,963	7,963	23,889	7,963	7,963	7,963	7,963	23,889	-	7,963	23,889	47,778	-	71,667	39,815	47,778	15,926	-	7,963	-	103,519	63,704
602510	Staff Enrichment Reimbursement	5,398 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,398	-	-	-	-	-	-
620100	Office Supplies	47,239 -	50	100	-	-	200	100	-	390	100	100	100	100	1,000	-	-	-	9,524	-	875	30,600	-	1,600	800	200	-	400	1,000
620110	Computer Supplies	57,875 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	44,842	7,943	5,090	-	-	-	-	-	-	-	-	-	-
620120	Software Purchases	8,000 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,000	-	-	-	-	-	-	-	-	-	-	-
620200	Program Costs	526,366 -	33,575	31,950	35,700	16,218	-	5,720	3,000	1,300	-	9,974	2,000	750	220,500	40,029	-	-	42,000	-	-	650	20,000	-	250	57,750	5,000	-	-
	Operational Supplies	107,998 -	-	50	-	-	-	17,859	8,135	19,100	3,800	4,954	6,260	2,335	-	2,830	2,999	9,976	-	-	-	-	-	1,200	-	-	-	10,500	18,000
620210	Operational Supplies - Employee Uniforms	26,042 -	150	120	-	-	-	725	2,500	1,625	-	2,744	589	-	1,000	-	317	-	-	-	-	-	-	-	6,715	-	-	9,559	-
620230	Operational Supplies - Towels & Laundry	12,660 -	-	-	-	-	-	11,100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,560	-
623100	Insurance	106,172 -	-	-	-	-	55,602	-	-	-	-	-	-	-	-	1,034	-	-	-	-	-	40,252	-	-	-	-	9,284	-	-
623210	Printing and Photocopy		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
623310	Postage	3,487 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,387	100	-	-	-	-	-	-
623320	Freight		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

		2020-21	31010	31020	31030	31040	31050	31070	31071	31072	31073	31074	31075	31076	31077	31090	31250	31300	31350	31600	32080	33010	33020	33030	33040	33050	33080	33200	35030	35050
												SRC							Technology											
Account	Description	Proposed Budget	Games	Pride Center	VRC	Diversity &	Dream Center	SRC Admin	RC Facilities		SRC Fitness	Membership Services	SRC Aquatics	SRC Wellness Center	SRC Fitness	USU Events	Summer Camp	Computer	Support	Marketing	Reserves	Accounting &	Administration	Human Resources	Operations	Guest	Board of Directors	Commercial	Maintenance	USU RE
	Equipment Lease	41,303	KOOIII -	- Pride Center	VIC -	inclusion -	Center -	SKC AUIIIII	-	intramurais a	inu weimess	services -	-	Center -	Programs	USU EVEIRS	Camp -	LdDS	41,303	warkeung -	reserves -	rinance -	-	Resources -	Operations -	Services -	Directors -	Leaseu	- Wallteflance	030 K
3420	Equipment Rental	1,832	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		1,832	
	Hospitality	2,010 20,459	-	500	100	-	-	-	-	-		-		-	-	-	- 20.450	-	-		-	-	1,000	250	160	-	-	-	-	
	Program Food Costs Dues	19,059		250	228	575	-	1,862		-	300		-	-	-	1,300	20,459 2,432		-	-	-	993	9,384	1,300	130	-		<del>- 1</del>		
	Subscriptions	27,218	-	636		-	-	- 1,002	-	-	324	-	-	336	-	436	- 2,432	-	131	19,819	-	2,147		1,730		-	599		179	
	Book Purchases	600	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	300	-		-	300	-	-	-	-	-	
	Recruitment Expense	7,482	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,482	-	-	-	-	-	-	5,000	-	-	-	-	-	
	Interest Expense Advertising	18,989		-	-	-		-	- 1	-			-	-	-	-	-		-	18.989	-		-		-	-		<del>- 1</del>		-
	Marketing	70,000			-	-	-		-					-	-		-		-	70,000	-		1		-				. — —	
	Professional Services	96,454	-	-	-	-	-	-	-	-	-	-	-	-	-	-	744	-	-	500	-	21,750	11,700	5,760	56,000	-	-	-	-	
	Contract Services	257,250	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,775		-	-	-		-	238,175	17,0
	Legal Services Audit Services	23,500 31,305	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	24 205	8,000	15,500	-	-		<del></del>		
	Management Services	31,305			-	-	-	-	-	-		-	-	-			-		-		-	31,305	-		-	-	-			
	Computer Systems Support	229,862	-	-	-	-	-	-	2,340	-	-	26,000	-	-	3,549	-	2,220	-	84,422		-	88,069	-	15,876	-	-	-	-	-	7,3
525360	Web Online Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-		-	-	
	Multimedia Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-		-		
	Personnel Services Training-Development Svcs	29,101 74,436		300	300	500	500	3,350	200	920	400		6,552	-	-	500	-	1,375	2,058	500	-	2,100	1	29,101 42,800	2,480	250	7,050			2,
	Payroll Services	91,501	-	-	-	-	-		-	-	-	-		-	-	-	-		-	-	-	91,501			-	-	- 1,030	-		
525500	Interpreter - Access Services	2,856	-	-	-	-	1,200	-	-	-	-	-	1,656	-	-	-	-	-	-	-	-		-	-	-	-	-	-	-	
	Parking	4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,000	-	-	-	-		-	1,750	-	-		<u> </u>	1,250	
	Security Subcontractor Svcs-University	54,212	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-	-	54,212	
	Travel	1,650	-	100	-	-	-	-	-	-	-	-		-	-	100	-	-		-	-		1	1,168	-	-	-		282	
530110	In State Travel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-	-	-	•
	Seminar-Conference Fee	1,825	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	1,825	-	-	-	-	-	
	Telephones	102,497	-	-	-	-	-	-	-	-	-	-	-	-	-	-	189	-	102,308	-	-	-	-		-	-		20.125	724.767	
	Electricity Gas	775,669 131,253			-	-	-	-						-			1,778 301		-	-	-		1		-		-	39,125 6,620	734,767 124,331	
	Water	80,161	-	-	-	-	-	-	-	-	-	-	-	-	-	-	184	-	-	-	-	-	-	-	-	-	-	4,043	75,934	
	Cable TV	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-	
	BTU Cooling	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-		-	-	
	BTU Heating Building Supplies	135,066		-	-	-	-			-			-	-	-		-		-	-	-		1		-	-			135,066	
	Custodial Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-		-	- 133,000	
550210	Custodial Services	1,177,461	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,222	-	-	-	-		-	-	-	-	-	70,924		7,0
	Pest Control Services	8,625	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	8,625	
	Sanitation Services  Vehicle Repair	35,888 800		-	-	-	-	-	-	-	-		-	-	-	-	-		-	-	-		-		-	-			35,888 800	
	Equip - Facility R and M	173,194	-	-	-	-	-	-	14,238	-	-	-	-	-	-	-	-	15,813	31,889	-	-		1	-	1,000	-		-	110,254	
550410	R & M - General Equipment	13,525	-	-	-	-	-	-	-	-	-	-	-	2,000	-	-	-	-	-	525	-		-		-	-	-	-	-	11,0
	R & M - Sports Equipment	36,725	-	-	-	-	-	-	5,125	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	31,600	
	R & M - Outdoor Pools R & M - Outdoor Field	35,689 6,770	-	-	-	-	-	-	2,870	-	-	-	1,760	-	-	-	-	-	-	-	-	-	-	-	-	-		<del></del>	33,929 3,900	
	R & M - Buildings	6,770			-	-	-	-	2,870	-		-		-			-		-		-		-		-		<del> </del>		3,900	
	Construction Project Expenses	1,500			-	-	-	-		-		-	-	-		-	1,500		-	-				-	-	-			-	
560130	Licensing Fees	4,138	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-		-	4,138	
	Handling Fees	4.000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4.000	-	-	-	-	-		-	
	Bank Charges Merchant Charges	1,600 23,678			-	-	-		-	31	-	6,250		772	-		9,260			-	-	1,600 4,387			-	-		-		2,9
	Uncollectible Accounts Expense	-	-		-	-	-	-	-	-	-				-	-	-		-	-	-	-,367		-	-	-				
560420	University Dept Support	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-		35,000	-	
560430	Referendum Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-		<b>⊢</b> — · T	-	
	Penalties - Late Fees Taxes & Licenses	280	-		-	-	-		- 1	-	- 1			-	-		-			-		280	<del>                                     </del>			-			<del></del>	
	Admin Contingency	79,909			-	-	-		-						<u> </u>		-				79,909	280	1 1		-	-	<del></del>	-		
560940	Operating Reserves	250,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	250,000		-	-	-	-	-	-	-	
	Scholarships	74,424	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	74,424	<u> </u>	-	
	Tuition-Books Expendable Equipment	38,370	-	1	-	-	-		-	-	-	-	1	-	-	-	-	-		-	-		1	-	-	-		-		38,
	Expendable Sports Equipment	19,818	-		-	-	-				12,613	2,200	490	-	4,515		-	-		-	-				-		-			36,
	Expendable Computer & Peripherals	37,593		-	-	-	-	-		-	-	-	-	-	-	-	-		37,593	-	-		-	-	-	-			-	
	Expendable Furniture & Fixtures	4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,
	Amort-Software	3,940	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,940		-	-	-	-	<del></del>	-	
	Depr-Furniture and Fixtures Depr-Equipment	14,835 75,081		1	-	-	-		-	-	-			-	-		-			-	-	14,835 75,081			-	-		-		
750230	Depr-Computers-Peripherals	4,082	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	4,082		-	-	-				
750320	Depr-Leasehold Improvements	56,038	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	56,038		-	-	-	-	-	-	
750600	Loss on Disposal of FA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-		<del>- I</del>	-	
	Transfers in from University	(00.103)	-	-	-	-	-	-	-	-	-		-	-	-	-	-	-	-	-	-	(99,103	-		-	-	-	-		
891050	Pension Related Charges								- 1		- 1	-	1							-	- 1	(22,103	n -					1	- 1	
	Pension Related Charges  Total Expenses	(99,103) \$ 16,401,074	\$ -	\$ 297,946	\$ 272,864 \$	\$ 464,951	\$ 267,686	\$ 199,167 \$	390,375	\$ 312,820 \$	679,005	\$ 387,505	\$ 429,223	\$ 227,666	\$ 232,465	\$ 571,522	\$ 236,207	\$ 303,002	\$ 764,077	\$ 963,351	\$ 550,591	\$ 1,251,408	\$ 815,314	\$ 738,105	\$ 242,411	\$ 72,093	\$ 205,541	\$ 169,997	\$ 4,056,123 \$	1,299,6

PAGE 42

#### 2020-21 OPERATING BUDGET VARIANCES from Proposed to 6&6

		2020-21	31010	31020	31030	31040	31050	31070	31071	31072	31073	31074	31075	31076	31077	31090	31250	31300	31350	31600	32080	33010	33020	33030	33040	33050	33080	33200	35030	35050
			Games Poor	Pride Center		Diversity &	Dream Center	SPC Admin	SPC Excilition	SRC Intramurals	SRC Fitness and	SRC Membership	SPC Aquatics	SPC Wellnose	SPC Eitnoss				Technology			Accounting &	Administration	Human Resources		Guest Services	Board of	Commercial	Maintenance	
Account	Description	Proposed Budget	Gaines Roon	riide Center	VRC	Inclusion	Dream Center	SINC AUTITIO	Six racinties	Six intramurais	Wellness	Services	Site Aquatics	Center	Programs	USU Events	Summer Camp	Computer Labs	Support Services	Marketing	Reserves	Finance	Auministration	Tiuman kesources	Operations	Guest Services	Directors	Leased	Wantenance	USU RES
	REVENUE						•							•																
100110	Sales - Non Taxable	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
400120	Sales - Taxable	(18,100	)	-	-	-	-	-	-	-	-	(18,100)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
400210	Sales - Brunch	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
400899	Member Discounts	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
405440	Rental Income - Equipment	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
405441	Equipment Income - Associated Students	(5,900	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		(5,900
405442	Equipment Income - Student Groups	(14,600		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		(14,600
405443	Equipment Income - CSUN Departments	(14,150		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		(14,150
405444	Equipment Income - Off Campus	(2,905	) -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		(2,905
405445	Equipment Income - USU Co Sponsorship	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
405450	Rental Income - Facility	5,812	( ,	) -	-	-	-	-	-	450	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,162		-
405451	Facility Income - Associated Students	(1,900		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		(1,900
405452	Facility Income - Student Groups	(26,915		-	-	-	-	-	585	-	-		-	-	-	-		-	-	-	-	-	-	-	-	-	-	-		(27,500
405453	Facility Income - CSUN Departments	(120,761	-	-	-	-	-	-	1,739	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		(122,500
405454	Facility Income - Off Campus	(63,983	) .	-	-	-	-	-	10,217	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		(74,200
405455	Facility Income - USU Co Sponsorship	-		-	-	-	-	-	-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
405456	Facility Income - Vendor	(4,925		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		(4,925)
405460	Rental Income - Lockers	(11,901		-	-	-	-	-	-	-	-	(11,768)		(133)	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
405470	Rental Income - Towels	(8,370	-	-	-	-	-	-	-	-	-	(8,370)	-	-	-	-		-	-	-	-	-	-	-	-	-	-	-		_
410100	Program Income	(11,770		-	-	-	-	-	-	3,230	-		/	-	- ()	(800)		-	-	-	-	-	-	-	-	-	-	-		-
410110	Fitness Program Income	(32,150		-	-	-	-	-	-	-	- ()	-	(31,277	-	(873)	-	-	-	-	-	-	-	-	-	-	-	-	-		_
410115	Personal Training Program Income	(38,670		-	-	-	-	-	-	-	(38,670)		-	-	-	-		-	-	-	-	-	-	-	-	-	-	-		-
410120	Summer & Sports Camp Income	(189,273		-	-	-	-	-	-	-	-		-	-	-	-	(189,273)	-	-	-	-	-	-	-	-	-	-	-		-
410130	Intramurals Income	(7,850		-	-	-	-	-	-	(7,850)	-	-	-	-	-	-		-	-	-	-	-	-	-	-	-	-	-		-
410310	Membership Income	(386,959		-	-	-	-	-	-	-	-	(386,735)		(224)	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
410320	Guest Pass Income	(46,650	,	-	-	-	-	-	-	-	-	(46,650)	-	-	-	-		-	-	-	-	-	-	-	-	-	-	-		
410400	Fee Income	-		-	-	-	-	-	-	-	-		-	-	-	-		-	-	-	-	-	-	-	-	-	-	-		-
410410	Fee Refund	(2.070		-	-	-	-	-	-	-	-		-	-	-	-		-	-	-	-	-	-	-	-	-	-	-		(2.070)
410600 410700	Miscellaneous Income	(3,970		-	-	-	-	-	-	-	-		-	-	-	-	-	-	-	-	-	(1,220,944)	-	-	-	-	-	-		(3,970)
411420	Student Body Fee Income	(1,220,944	, .	-	-	-	-	-	-	-	-		-	-	-	-		-	-	-	-	(1,220,944)	-	-	-	-	-	-		<del></del>
411420	Open Gym Fee Open Gym Day Pass Fee	-		-	-	-	-	-	-	-	-		-	-	-	-		-	-	-	-	-	-	-	-	-	-	-		<del>-</del>
411440	Pool Pass Fee	(3,340		-	-	-	-	-	-	-	-		(3,340	-	-	-		-	-	-	-	-	-	-	-	-	-	-		
421200	Grant Revenue	435,058		-	-	167,372	267,686	-	-	-	-		(3,340	-	-	-		-	-	-	-	-	-	-	-	-	-	-		<del></del>
421300	Indirect Cost Recovery	12,281		-	1	107,372	207,080	+ -	-	(2,350)	-		(11,304	-	-	-		_	-	· ·		5,231	22,483	-	_	-	-	-	(1,779)	
421300	Indirect Cost Recovery - Campus Services	(4,450				<u> </u>	_	1	-	(2,330)	-	-	(11,304	-		-	-	<del>                                     </del>	<u> </u>	<u> </u>		3,231	22,463	-	_	_	<u> </u>	-	(1,779)	(4,450
421301	Indirect Cost Recovery - Campus Services	(10,800	-		1	<u> </u>	_	1	_	-	-		<u> </u>	1		-	-	<del>                                     </del>	-	<u> </u>		_	-	-	-	_	<u> </u>	-		(10,800
421302	Indirect Cost Recovery - Custodial  Indirect Cost Recovery - Linens	(12,000				<u> </u>	_	1	-	-	-		<u> </u>	-		-	-	<del>                                     </del>	<u> </u>	<u> </u>	-		-	-	-	-	<u> </u>	-		(12,000)
421303	Indirect Cost Recovery - Eriens  Indirect Cost Recovery - Personnel	(55,000						1 -		-	-					-		<del>                                     </del>	1					-		-				(55,000)
421304	Indirect Cost Recovery - Personner  Indirect Cost Recovery - Utilities	(10,545				-	_	1 - 1	-	-			<u> </u>					<u> </u>		-	<u> </u>					-				(10,545)
421400	Equipment Recovery Income	(355)							_	-		(355)	-					_	-	_			_	-		-				(10,545)
440100	Contributions - Donations	-	1		1 -			1	-	-		(333)	1					<u> </u>	-				-	-		-	<u> </u>			_
460120	Investment Income Realized Gain/Loss				1 -	-	_	<del>                                     </del>	-	-								_		-			-	-		-	1	- 1		<del>-</del>
460130	Investment Income Unrealized Gain/Loss	-							_	-								_	_				-	-		-				
470310	Interest Income Bank	(25,235	) .						-	-	-	_			-	-		-	-			(25,235)	-	-	-	-	-		-	-
485110	Cash Over - Short	(_2,233	1 .				-		-	-	-	-		-	-	-		-	-			(=5,=55)	-	-	-	-	-		-	-
485120	Commission Income	(77,760	) .			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(77,760)	-	-
486120	Other Income - Taxable	(3,120				-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(3,120)		-
486600	Rental Income - Non Operating	(17,000					-		-	-	-	-			-	-		-	-				-	-	-	-	-		-	(17,000
486700	Gain on Sale of Assets	. ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				-	-	-	-	-	-	-		-	_	-	-	-	-	-	-		-	-	-	-	-	-	-	-
		\$ (1,999,099)	) \$ (17,000	) \$ -	· \$ -	\$ 167,372	\$ 267,686	\$ -	\$ 12,542	\$ (6,520)	\$ (38,670)	\$ (471,978)	\$ (45,921	\$ (357)	\$ (873)	\$ (800)	\$ (189,273)	\$ -	\$ -	\$ -	\$ -	\$ (1,240,948)	\$ 22,483	\$ -	\$ -	\$ -	\$ -	\$ (72,718)	\$ (1,779)	\$ (382,345)
	EXPENDITURES																													

501100	Cost - Food and Beverage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
503100	Cost of Sales - Non Food	(11,920)	-	-	-	-	-	-	-	-	-	(11,920)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
601100	Staff Salaries	168,581	(24,646)	77	(2,226)	208,727	114,658	(6,912)	(12,890)	19,510	(23,192)	8,289	(851)	0	(2,497)	5,000	(25,342)	-	(8,840)	(113,759)	138,609	(6,610)	19,602	(458)	(34,840)	(3,034)	3,259	(9,630)	(13,431)	(59,994)
601120	Hourly	(11,339)	-	(2,036)	-	5,250	-	-	-	-	-	-	(4,807)	(4,067)	(31,523)	-	-	-	-	-	-	-	-	25,844	-	-	-	-	-	-
601130	Student Wages	(714,954)	(50,448)	(4,932)	(18,906)	(2,200)	79,800	(2,808)	(44,954)	2,494	(44,104)	(59,467)	(56,444)	(29,380)	(10,088)	(48,915)	(76,908)	(20,955)	(4,178)	(103,588)	-	(4,354)	(18,619)	(30,263)	(17,320)	(5,948)	(520)	-	(19,440)	(122,509)
602000	Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
602110	Payroll Taxes	(18,266)	(1,498)	999	468	18,789	11,485	(1,086)	(7,851)	6,168	(3,028)	(7,079)	(7,344)	(1,269)	(2,718)	2,556	(14,308)	363	(1,400)	(15,837)	6,135	482	6,296	1,412	(5,595)	(1,210)	2,198	(708)	(1,915)	(2,769)
602210	Workers Compensation	(22,909)	(4,164)	(424)	(238)	3,661	3,728	(105)	(1,761)	(6,122)	(1,579)	(1,741)	(4,430)	(421)	(10,240)	(610)	7,811	2,324	(308)	(1,976)	-	(618)	(152)	(401)	(591)	(716)	(241)	(36)	(765)	(2,792)
602220	Unemployment Insurance	22,385	(158)	519	553	1,285	975	(91)	1,162	2,140	2,658	1,372	1,387	1,369	(196)	407	5,265	1,898	(166)	491	-	(350)	(325)	(208)	(287)	631	51	(20)	(763)	2,785
602310	Insurance Benefits	145,359	(2,140)	6,530	2,806	33,691	17,464	8,621	(7,132)	16,449	(14,742)	784	2,452	91	2,404	4,010	(5,264)	790	7,363	(1,642)	-	10,116	9,127	9,397	(17,875)	(1,305)	8,723	(1,516)	40,493	15,663
602320	Retirement	25,302	(430)	72	(253)	13,039	5,733	(3,390)	(1,446)	4,957	(2,585)	207	(1,418)	(1)	(346)	1,595	(502)	0	(1,023)	(10,775)	-	(1,492)	5,219	5,462	8,738	-	1,434	(426)	2,459	473
602410	Vacation	(2,960)	-	-	(2,960)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
602420	Post Employment Insurance	106,800	(2,081)	2,053	2,053	24,916	15,926	1,027	(5,910)	1,027	3,080	1,027	1,027	1,027	1,027	3,080	(2,428)	1,027	3,080	(776)	-	9,934	5,133	6,160	(374)	-	1,027	(694)	20,283	15,150
602510	Staff Enrichment Reimbursement	(14,333)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(14,333)	-	-	-	-	-	-
620100	Office Supplies	861	-	-	(150)	-	-	(100)	-	-	(10)	-	-	-	-	-	-	-	-	4,964	-	(1,770)	(254)	-	(400)	(1,956)	-	-	37	500
620110	Computer Supplies	(22,239)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(20,110)	(2,069)	(60)	-	-	-	-	-	-	-	-	-	-
620120	Software Purchases	(11,334)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(11,334)	-	-	-	-	-	-	-	-	-	-	-
620200	Program Costs	(224,972)	(11,340)	(9,988)	(156)	(16,900)	16,218	-	-	(4,605)	(300)	(2,500)	(13,065)	(3,810)	(4,555)	(101,900)	(37,264)	-	-	(10,557)	-	-	-	-	-	(750)	(23,500)	-	-	-
620210	Operational Supplies	25,480	(2,500)	-	-	-	-	-	5,269	6,360	7,544	2,050	3,569	1,857	199	-	2,805	(1,807)	2,934	-	-	-	-	-	(800)	-	-	-	(2,000)	-
620220	Operational Supplies - Employee Uniforms	(13,968)	(615)	(650)	(660)	-	-	(371)	(392)	(2,143)	(827)	(771)	(1,766)	(550)	(224)	(100)	-	(1.589)	-	-	-	-	-	-	-	(1,573)	-	-	(1,736)	-

Part			2020-21	21010	21020	21020	21040	21050	21070	21071	31072	31073	31074	21075	21076	21077	21000	21250	21200	31350	21600	22000	22010	33020	33030	33040	22050	22000	22200	35030	35050
Mart			2020-21	31010	31020	31030	31040	31030	31070	310/1	31072	310/3	31074	310/3	31070	31077	31090	31230	31300	31330	31000	32080	33010	33020	33030	33040	33030	33080	33200	33030	33030
Mart				Comes Boom	Dride Contes		Discoveits 9	Draam Canton	SDC Admin	SDC Facilities ST	C Intromurals	SDC Fitness and	SDC Mambasshina	SDC Aqueties	SDC Wallness	SDC Fitness				Tachnology			Accounting 9	Administration	Human Basaureas		Cuast Sandage	Doord of	Commercial	Maintanana	
See Level 1985 1985 1985 1985 1985 1985 1985 1985			ppererger	Gaines Room	Filde Celiter	VRC		Dream Center	SKC Admin		C IIIti alliulais			Site Aquatics			USU Events	Summer Camp	Computer Labs S		Marketing	Reserves		Auministration	Human Resources	Operations	duest services				
SECONOMINA				-	-	-		-	(11.534)		-	-	-	-	-	-	-	(214)	-	-	-	-	-	- (0.244)	-	-	-	-	- (1.024		
Seed Market Bank Bank Bank Bank Bank Bank Bank Bank				-	-			-	(11,524	-		-		-		-	-	(214)	-		-	-	-		-	-	-	-	(1,924)	-	
500 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	623310			-	-			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		50	-	-	-	-		-
Control   Cont	623320	Freight	(7)	-	-			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		(7)	-
1500 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1				-	-			-	-	-	-	-	-	-	-	-	-	-	-	(3,095)	-	-	-	-	-	-	-	-			<del>-</del>
See					(200)	(300	0) -	-	(500)	-		-	-	-		-		-	-		-	-	(400)	-	-	(40)	-	(1 479)			
Seeders of the content of the conten	623520			-	- (200)	(500		-	- (500)	-	-	-	-	-	-	-	-	(46,467)	-	-	-	-	-	-	-	- (-10)	-	-		- (210)	-
Secretary Control of the control of	623610			-	-			-	(373)	-	-	50	-	-	-	(275)		-	-	-	-	-	()		30	-	-	-		-	130
See	623620		10,813	-	384	(446	6) -	-	-	-	-	-	-	-	(0)	-	120	-	-	1	11,088	-	(149)	(67)	-	-	-	(167)		49	-
Sign Sign Sign Sign Sign Sign Sign Sign			(2,000)	-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	- (2,000)	-	-	-		-	-
Segregation 160 150 150 150 150 150 150 150 150 150 15		-	(2,000)		-			-	-	-							-	-	-		-		-	-	(2,000)	-	-	-		-	
Seed Proposed Propose	623910		(520)	-	-			-	-	-	-	-	-	-	-	-	-	-	-	-	(520)	-	-	-	-	-	-	-	-		-
Consistent Seem 1, you will be a proper season of the control of t	623920			-	-			-	-	-	-	-	-	-	-	-	-	-	-	-			-	-	-	-	-	-			(500
See				-	-			-	-	(19,000)	-	-	-	-	-	-	-	(6)	-	-		-		(58)	-	(29,000)	-	-			-
See				-	1			-	1	-	-	-		-	-	1	-	-	-	(26,008)	-	1	(2,932)	(4.000)	(1.160)	-	-	-		36,509	_
Signed State Services   1.60	625310			-	-			-	-	-	-	-	-		-	-	-	-	-	-	-	-	1,305	-	- (2,200)	-	-	-			-
Signey Si	625320	Management Services	-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-
Miller Mi	625350		19,566	-	-			-	-	-	-	-	6,000	-	-	(951)	-	-	-	10,585	-	-	2,970	-	576	-	-	-			386
Seed Seed Seed Seed Seed Seed Seed Seed			-	-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		1	
See			1.853		-			-	-	-						-	-	-	-		-		-	-	1.853	-	-	-		-	
Sex partners	625410			-	(400)	(300	0) (1,000)	500	(4,439)	(3,941)	(485)	(710	(490	) (60)	(500)	(1,930)	(5,050)	-	(15)	1,998	(1,055	-	(700)	(1,425)		480	(1,250)	(3,250)	-		(5,520)
Seed Scale S	625420			-	-			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(4,844)		-	-	-	-		-	-
See				-	(2,880)	)	- (1,500)	1,200	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(2,010)	-	-	- (100)			
Seed Substance S				-	-			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(168)		750	
989 989 989 989 989 989 989 989 989 989			(2,000)		-			-	-	-							-	-	-		-	-	-	-		-	-	-		-	(2,000)
Semi-conference of Conference	630100	-	(181,893)	-	(11,050)	(10,854	4) (9,627)	-	(1,212)	(1,960)	(4,410)	(414	(75	(293)	(75)	(5,083)	(6,584)	(2,519)	(1,605)	(4,974)	(537)	-	(8,623)	(93,148)	(3,644)	(280)	-	(1,800)		(1,771)	(11,355)
Second   S	630110		-	-	-			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
Memory   M				-	(2,445)	(3,435	5) (2,310)	-	-	(900)	-	(1,470)	(250	) (500)	(250)	(1,150)	(2,346)	(565)	(550)		(1,750)	-	(8,075)	(31,795)	(4,440)	(250)	-	(750)		(2,550)	(9,275)
9690 09					-			-	-	-		-	-	-		-		(3 290)	-	14,124	-	-	-	-		-	-	-	1 942	39.854	_
9600 Week	640300	·		-	-			-	-	-	-	-	-	-	-	-	-		-	-	-	-	-	-	-	-	-	-			-
900 Mill Coloring  1. Coloring	640400		2,674	-	-			-	-	-	-	-	-	-	-	-	-	(349)	-	-	-	-	-	-	÷	-	-	-	135	2,888	-
9890   Wilsering   C.   C.   C.   C.   C.   C.   C.   C			-	-	-			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			-
90.00   Mindre Supples   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00   1,00			-		-			-	-	-		-		-		-	-	-	-		-	-	-	-		-	-	-		1	
Second   Control Segree   Control Segr			(33,767)		-			-	-	-		-	-	-	-	-	_	-	-		-	-	-	-	-	-	-	-		(33,767)	-
59220 Per Control Services (6798) -   -   -   -   -   -   -   -   -   -	650120		-	-	-			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
Separation Services (6,02) [6,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,02] [7,	650210			-	-			-	-	-	-	-	-	-	-	-	-	(7,219)	-	-	-	-	-	-	-	-	-	-	(5,679)		(3,000)
95000 September 11.400				-	-			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
September   Sept					-			-	-	-		-		-		-		-	-		-	-	_	-		-	-	-			
Section   Sect	650400			(3,000)	) -			-	-	(934)	-	-	-	-	-	-	-	-	(4,041)	630	-	-	-	-	-	(79,543)	-	-	-		
Separation   Sep	650410	R & M - General Equipment		-	-			-	-	-	-	-	-	-	1,764	-	-	-	-	-	(1,454	-	-	-	-	-	-	-		-	-
Signorn   Sign	_			-	-			-	-	(3,160)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			<del></del>
59550   S. M Bulldings				-	-			-	1 -	(500)	-	-		-	-	1	-	-	-	-	-	-	-	-	-	_	-	-			_
September   Sept	650450		(-,,550)	-	-			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		- (-1,200)	-
66010 Bank Charges (90) 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6	650500	Construction Project Expenses	-	-	-			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			-
560221   Marchan Charges   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   909   9			167	-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	167	-
66021 Merchantcharges (7,08) (1,04) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (1,08) (			(900)	-	<u> </u>	<u> </u>		-	<del>                                     </del>		-	-	_		-	-	-	-	-	-	-	-	- (000)	-	-	-	-	-		<del>                                     </del>	
66314 M. Collectible Accounts Expense  6642 M. Invesily Dept Support  6643 Referendum Expense  6645 Referendum Expense  6646 Referendum Expense  6646 Referendum Expense  6654 Referendum Expense  6654 Referendum Expense  6655 Referendum Expense  6655 Referendum Expense  6656 Referendum Expense  6657 Referendum Expense  6658 Referendum Expense  6658 Referendum Expense  6659 Referendum Expense  6650 Referendum Expense  6	660220			(124)	) -			-	1 -	(342)	31	-	(4,951	) -	404	1	-	(5,000)	-	-	-	1		-	-	-	-	-			1,082
66030 Referendum Expense	660310	Uncollectible Accounts Expense	-	-	-			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Figure 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	660420		-	-	-			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			_
66920 Taxes Licenses 20	000130	nererendam expense	-	-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	_
6691 Admir Contingency (203,19) S S S S S S S S S S S S S S S S S S S	660520		20	-	-			-	1	-				-	-		-	-	-	-	-		20	-	-	-	-	-		1	
66904 Operating Reserves (104,046)	660910							-		-		-		-				-	-		-	(203,193)		-	-	-	-				
6802 Tultion-Books  Fixed planet flatures  Fi	660940	Operating Reserves		-	-			-	-	-	-	-	-	-	-	-	-	-	-	-	-	(104,046)	-	-	-	-	-	-			-
72010       Expendable Equipment       7,688       6       9       9       9       9       9       9       9       9       9       9       9       9       9       9       9       9       9       9       9       9       9       9       9       9       9       9       9       9       9       9       9       9       9       9       9       9       9       9       9       9       9       9       9       9       9       9       9       9       9       9       9       9       9        9       9       9       9       9       9       9       9       9       9       9       9       9       9       9        9       9       9       9       9       9       9       9       9       9       9       9       9       9       9       9       9       9       9       9       9       9       9       9       9       9       9       9       9       9       9       9       9       9       9       9       9       9       9       9       9       9       9       9       9       <	680210		7,112	-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,112		<del>-</del>	
720110     Expendable Sports Equipment     (73)     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -     -			7 688	-	-			-	1 -	-	-	-	<u> </u>		(36)	-	-	-	-	-	-	1	(146)	-	-	-	-	-		1	7 870
720120   Expendable Computer & Peripherals   (233,269)   -   -   -   -   -   -   -   -   -	720110				1 -			-	1 -	-	-	1,897	(2,200	(510)	(30)		-	-	-	-	-	-	(140)	-	-	-	-	-			
	720120		(233,269)	-	-			-	-	-	-	-	-	-	-	-	-	-	-	(233,269)	-	-	-	-	-	-	-	-		-	-
	720130			(10,000)	) -			-	-	-	-	-	-	-	(13,198)	-	-	-	-	-	-	-	-	-	-	-	-	-			400
170220   Depr-Equipment   (31,740)				-	-	-		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-	-		<del>-</del>	_
750230 Depr-Computers-Peripherals (26.180)	750210			-	1 -	1		-	<del>                                     </del>	-	-	-			-	1	-	-	-	-	-	1		-	-	_	-	-		_	
	750230	Depr-Computers-Peripherals	(26,180)	-	-		-	-	-	-	-	-		-	-	-	-	-	-	-	-	-	(26,180)		-	-	-	-			-

PAGE 44

#### UNIVERSITY STUDENT UNION

2020-21 OPERATING BUDGET VARIANCES from Proposed to 6&6

		2020-21	31010	31020	31030	31040	31050	31070	31071	31072	31073	31074	31075	31076	31077	31090	31250	31300	31350	31600	32080	33010	33020	33030	33040	33050	33080	33200	35030	35050
			Games Room	Pride Center	r	Diversity &	Dream Center	SRC Admin	SRC Facilities	SRC Intramurals		SRC Membership	SRC Aquatics	SRC Wellness					Technology			Accounting &	Administration	Human Resources		Guest Services	Board of	Commercial	Maintenance	
Account	Description	Proposed Budget			VRC	Inclusion					Wellness	Services		Center	Programs	USU Events	Summer Camp	Computer Labs	Support Services	Marketing	Reserves	Finance			Operations		Directors	Leased		USU RES
750320	Depr-Leasehold Improvements	5,544	-	-			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,544	-	-	-	-	-	-		-
750600	Loss on Disposal of FA	-	-	-			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-	-		-
891050	Transfers in from University	-	-	-			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
904000	Pension Related Charges	(172,927)	-	-			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(172,927)	-	_	-	-	-	-		-
	Total Expenses	\$ (1,999,099)	\$ (113,144)	\$ (24,371)	\$ (35,00:	1) \$ 275,821 \$	\$ 267,686	\$ (23,264)	\$ (111,834)	\$ 41,371	\$ (77,732)	\$ (71,715)	\$ (83,053)	\$ (47,046)	\$ (67,405)	\$ (148,637)	\$ (212,188)	\$ (44,268)	\$ (258,915)	\$ (246,432)	\$ (162,496)	\$ (252,403)	\$ (113,032)	\$ (22,907)	\$ (177,977) \$	(17,110)	\$ (8,071)	\$ (17,248)	\$ (66,952)	\$ (180,775)
	Net Financial Activity	\$ 0	\$ 96,144	\$ 24.371	\$ 35.00	1 \$ (108,449)	\$ 0	\$ 23,264	\$ 124,376	\$ (47.891)	\$ 39.062	\$ (400,263)	\$ 37.132	\$ 46,689	\$ 66.532	\$ 147.837	\$ 22.915	\$ 44,268	\$ 258,915	\$ 246,432	\$ 162,496	\$ (988,545)	\$ 135.515	\$ 22,907	\$ 177.977	17.110	\$ 8.071	\$ (55,470)	\$ 65,173	\$ (201,570)