



# 2021-22 BUDGET BINDER

UNIVERSITY STUDENT UNION  
CALIFORNIA STATE UNIVERSITY,  
NORTHRIDGE

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# 1. Budget Message



# **ANNUAL BUDGET MESSAGE**

**2021-22**

**UNIVERSITY STUDENT UNION  
CALIFORNIA STATE UNIVERSITY, NORTHRIDGE  
2021-22 BUDGET MESSAGE**

To the Board of Directors, Finance Committee, 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.

**ADVERSITY AND HOPE**

Our world has faced some of its severest challenges in generations since March 2020.

The pandemic has caused hundreds of thousands of deaths and overwhelming suffering worldwide. We have experienced profound social injustice exemplified by the murder of George Floyd. Income inequality continues to grow, and we experienced an attack on our nation's democracy.

The vibrant energy and excitement of student life and learning on campus was replaced by virtual programs, services, and learning being delivered via Zoom. Isolation has been a source of stress and exhaustion for students, staff, and faculty as we balance school, work, childcare, and caring for elderly parents.

Despite the adversity the pandemic has thrown at us, our campus community has remained resilient! Even though we may get knocked down, every time we get back up again. The good news is that there is hope now!

Vaccines have been injected into millions of arms which is the key to opening up the economy and getting back to a sense of normalcy.

As of May 2021, Los Angeles County was in the yellow tier which means expanded capacity at restaurants, gyms, movie theaters, amusement parks, sports venues, and museums. The best news of all is that CSUN and the USU are able to begin re-opening!

The Student Recreation Center (SRC) has been approved to re-open in a limited capacity as of June 01, 2021. Lap swimming, workout equipment, group exercise classes, and personal training are all available in-person. The Oasis Wellness Center is scheduled to re-open on June, 21, 2021.

Sunny Days Camp will be hosted this summer, with a total of 70 campers per week. The Computer Lab is now open at 40% capacity.

We anticipate receiving approval in Summer 2021 to re-open study and lounge spaces, and East Conference Center Services in a limited capacity (Meditation/Prayer/Reflection Room, Foot Washing Room, Lactation Room). For Fall 2021, it is anticipated that the following areas will re-open in some limited capacity:

- DREAM Center
  - Pride Center
-

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- Veteran’s Resources Center
- In-person programming and meetings
- All staff and student employees will be returning to work using a hybrid work model, using staggered work shifts, or returning to the office full time.

**THE USU IS EVOLVING**

Social injustice experienced during the pandemic provided inspiration to review the heart and soul of who we are and what we do as an organization.

The USU Internal Diversity, Equity & Inclusion Work Team embarked on a journey to review and redraft the USU Mission Statement. In May 2021, the Diversity & Inclusion Committee approved and recommended to the Board of Directors the following language for the revised Mission Statement:

*The University Student Union, as the heart of campus, uplifts and empowers students to achieve educational, personal and professional goals by providing leadership development, meaningful employment, and innovative programs, services and facilities. We promote equity, inclusion and well-being, while encouraging social justice advocacy to help Matadors feel heard, respected and connected to CSUN.*

This Mission Statement, which was approved by the USU Board of Directors on June 03, 2021, encapsulates the overall purpose of the USU and its impact on student success.

The new Mission Statement reflects the importance of diversity and inclusion. The USU continues to grow its diversity, equity and inclusion initiatives, programs, and services. Diversity, Equity and Inclusion is at the forefront of what we do at the USU:

1. In 2020-21, the DREAM Center became the newest center to be operated by the USU.
  2. In Spring 2021, the USU launched the HEAL Project, which connects CSUN at-promise students with resources they need to thrive and promote student success.
  3. In partnership with University Counseling Services (UCS), the USU conducted healing spaces supporting students, faculty and staff on various social issues, including the impact of police brutality on the Black community and the increase of violence on Asian American and Pacific Islander community.
  4. In partnership with UCS, the USU also launched the Essential Talks Program: Creating Brave Spaces. The program created a partnership between various California State Universities: Dominguez Hills, Los Angeles, Northridge, and Pomona.
  5. The USU Board of Directors approved creating the following funds at the Foundation for the benefit CSUN students:
    - a. Emergency funding for the LGBTQIA+ and Undocumented student communities.
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- b. Endowments to provide scholarships to students served by the Pride Center, the DREAM Center, and the Veterans Resource Center.
  - c. The Quentin Thomas Endowment to provide student scholarships for formerly incarcerated and/or foster youth.
6. In the 21-22 academic year, additional programs will be added to serve students, including a mentorship program in the Pride Center, additional support for undocumented students through a leadership program, and continued cross-campus collaborations that strengthen supportive services for students.

**STUDENT EMPLOYMENT UPDATE**

Prior to the pandemic, the USU employed approximately 350 student workers in various positions throughout the organization. We were able to retain just over 25% of those positions once the pandemic hit. Now that we are repopulating in anticipation of re-opening, student employment positions are once again available.

Our recruitment strategy has been to reach out to all student assistants who were previously laid off and are still eligible for employment in a student position (i.e., they are CSUN students). Those students interested in returning to USU employment are in the process of being rehired.

For positions where we're still seeking workers, we have opened up recruitment and advertised to the campus through both Handshake app, and word of mouth to those who are in positions where they have regular contact with students. Applications are coming in, and we expect to be able to fill most of our position openings.

**USU RENOVATION PROJECT UPDATE**

The USU is continuing the planning of the "New Heart of Campus" project although the pandemic has created fiscal challenges for our Project due to the delay in the scheduled opening date.

Due to cost escalation, the projected cost of the Renovation has increased by \$12.7 million, from \$130.1 million to \$142.8 million. We have been proactively adjusting the scope of the project and scaling back renovations in order to maintain the \$130.1 million project budget and the \$125.00 per semester student fee approved in the student fee referendum. Under no circumstances will the \$125.00 per semester fee increase as a result of increased project costs.

The pandemic provided an opportunity to reimagine the scope of the project. During the pandemic it became evident that many students were experiencing food, housing, and economic insecurity. This realization inspired the addition of a Basic Needs Suite to the Project scope. The Basic Needs Suite will be the home for the CSUN Food Pantry, a Community Kitchen, Matty's Closet, and office space for Basic Needs Coordinators.

The \$4 million contribution towards the development of the Basic Needs Suite will be funded by CSUN from the Higher Education Emergency Relief Fund (HEERF). The cost of the Basic Needs Suite is not included in the \$130.1 million project cost because our architect firm is creating blueprints and the general contractor is developing cost estimates for the Suite. *It is expected that additional funds will be needed to support this effort.*

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**STATE OF CALIFORNIA BUDGET**

Due to a one-time \$15 billion windfall, the 21-22 State of California budget is fiscally sound. However, the State is projecting fiscal deficits for the next three years since the state will be spending more money than it is bringing in. State budget deficits could imply less funding for the CSU and CSUN. However, just because the state and CSUN may have less funding, it does not necessarily mean the USU will have less funding since the USU's funding depends on student headcount.

**CSU BUDGET**

The Governor has shown support for the CSU by allocating more funding in the CSU Budget than the CSU requested. In addition, the CSU received \$144.5 million in recurring funding, \$225 million in one-time funding, and a restoration of the \$299 million cut from the CSU 20-21 Budget.

**CSUN STUDENT HEADCOUNT**

The USU is projected to receive 88% of its 21-22 budget from student fees. Student fee revenue is based on student headcount (enrollment).

The campus projected a 10% reduction in headcount in 20-21 due to the pandemic. The USU's projected 20-21 headcount, with the 10% reduction, was 32,159 students. As a result, the USU cut its 20-21 budget by \$2 million. However, the actual 20-21 headcount was 36,743 students!

The projected headcount for 21-22 is 36,826 students which is in alignment with the actual 20-21 headcount and in alignment with the 36,260 projected headcount in the USU's long-term financial plan.

**FINANCIAL STRATEGIES**

The USU has implemented various strategies to ensure 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 align with the corresponding revenues and expenditures in the financial plan. We are continuing to work closely with our consultants Brailsford & Dunlavey to continually update the plan with the latest financial information.

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

The second strategy is to maintain the Debt Service Coverage Ratio (DSCR) above 1.25<sup>1</sup> which means that there is always a \$1.25 of net student fee revenue available for every \$1.00 of annual debt service.

**Strategy 3: Unallocated Reserves**

The third strategy is to retain 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 a part of the Operating Budget Proposal.

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In 21-22, we will continue our successful strategy of increasing Unallocated Reserve levels by transferring unutilized funds identified during quarterly budget reviews to Unallocated Reserves.

**Strategy 4: Administrative Contingencies**

The fourth strategy is to retain a reserve for one-time, non-recurring Administrative Contingency purchases<sup>2</sup>. Administrative Contingencies are included as a part of the Operating Budget Allocation Proposal.

The 21-22 proposed budget for Administrative Contingencies is \$154,504 which is an increase from the 20-21 budget proposal of \$79,909. The details of Administrative Contingencies are included in **Exhibit 1**.

**BUDGET ALLOCATION PROPOSALS**

**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 requested an allocation totaling \$16,680 which is a reduction from the 20-21 allocation proposal of \$45,589. The Board approved this allocation request on May 03, 2021.

**Exhibit 2** provides the totals and justifications for the one item 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, repairs, and replacements exceeding a total of \$100,000. The Board approved this allocation request on May 03, 2021.

We requested an allocation totaling \$174,130 which is a reduction from the 20-21 allocation proposal of \$362,551. The annual transfer<sup>3</sup> to the Repair & Replacement Fund for 21-22 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 of \$787,540 which is an increase from the 20-21 proposal of \$520,683. **Exhibit 4** provides the details of the Designated Reserves Allocation Proposal.

**Operating Budget Allocation Proposal**

The University Student Union's 21-22 Budget Allocation Proposal totals \$17,966,035. The USU is proposing a breakeven Operating Budget which means that the total budget for revenue equals the total budget for expenditures. The summary of the Operating Budget Allocation Proposal is shown in **Exhibit 5**.

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**Where the Money Comes From**

The projected increase in revenue is \$1,594,962 or 9.7%. Student union fees provide 88% of the operating revenue budget and non-student fee revenue accounts for 12% of the operating revenue budget.

All revenue categories are projected to increase with the exception of Rental Income. The decrease is attributable to the reduction in sublease revenue from campus entities that rent spaces in the USU. The Department of General Services (DGS) rent per square foot declined from \$2.55 per square foot to \$2.04 per square foot.

To be conservative, we are not projecting Food Service Commissions for 21-22 because there may not be any foodservice units open in the USU.

Student fee income is based on the most recent student headcount forecast<sup>5</sup> made available by the campus. Decreases in student headcount have an adverse financial 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 Revenue category:

REVENUE	2020-21 Adopted Budget	2021-22 Proposed Budget	\$ Variance	% Variance
Student Union Fees	\$ 14,614,076	\$ 15,905,060	\$ 1,290,985	8.8%
Food Service Commissions	\$ -	\$ -	\$ -	-
Rental Income	\$ 637,812	\$ 565,876	\$ (71,936)	-11.3%
Program Income	\$ 260,293	\$ 311,936	\$ 51,643	19.8%
SRC Income	\$ 168,213	\$ 280,458	\$ 112,245	66.7%
Interest Income	\$ 69,549	\$ 84,516	\$ 14,967	21.5%
Grant Revenue	\$ 480,598	\$ 657,100	\$ 176,502	36.7%
Miscellaneous Income	\$ 170,533	\$ 191,089	\$ 20,556	12.1%
<b>Total Revenues</b>	<b>\$ 16,401,074</b>	<b>\$ 17,996,035</b>	<b>\$ 1,594,962</b>	<b>9.7%</b>

**Where the Money Goes**

The projected increase in expenditures is \$1,594,962 or 9.7%. Salaries & benefits comprise 65% of the expenditure budget and Operating Expenditures comprise 35% of the expenditure budget. Staff employees will not be receiving a general salary increase in 21-22 although Student Assistants employees will be eligible for merit increases.

The 20-21 Operating Budget was reduced by 10% due to the pandemic. The 21-22 Expenditure Budget essentially restores the 10% cut from 20-21. A 10% increase in expenditures is reasonable since the campus is in the process of implementing its repopulation plan. The following table summarizes the dollar and percentage variances in each Expenditure category:

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<b>Expenditure Category</b>	<b>2020-21 Adopted Budget</b>	<b>2021-22 Proposed Budget</b>	<b>Variance \$</b>	<b>Variance %</b>
Cost of Goods Sold	\$ 6,500	\$ 6,500.00	\$ -	0.0%
Salaries	\$ 4,996,960	\$ 5,215,350	\$ 218,389	4.4%
Hourly	\$ 150,608	\$ 194,906	\$ 44,298	29.4%
Student	\$ 3,154,664	\$ 3,593,834	\$ 439,170	13.9%
Benefits	\$ 2,751,093	\$ 2,797,454	\$ 46,361	1.7%
General Operating Expenses	\$ 318,610	\$ 330,237	\$ 11,627	3.6%
Supplies & Services	\$ 1,680,657	\$ 2,079,042	\$ 398,385	23.7%
Travel	\$ 3,475	\$ 156,030	\$ 152,555	4390.1%
Utilities	\$ 1,089,580	\$ 1,174,055	\$ 84,475	7.8%
Repairs & Maintenance	\$ 1,625,243	\$ 1,709,848	\$ 84,605	5.2%
Fees & Charges	\$ 64,697	\$ 69,404	\$ 4,707	7.3%
Reserves	\$ 329,909	\$ 404,504	\$ 74,595	22.6%
Grants & Scholarships	\$ 74,424	\$ 75,099	\$ 675	0.9%
Expendable Equipment	\$ 99,781	\$ 94,689	\$ (5,092)	-5.1%
Amortization & Depreciation	\$ 153,976	\$ 164,065	\$ 10,090	6.6%
Pension Related Charges	\$ (99,103)	\$ (68,981)	\$ 30,122	-30.4%
<b>Total Expenditures</b>	<b>\$ 16,401,074</b>	<b>\$ 17,996,035</b>	<b>\$ 1,594,962</b>	<b>9.7%</b>

**Summary**

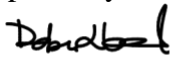
Once adopted by the Board of Directors, the budget establishes the direction for the USU's programs and services for the coming fiscal year. It represents the synthesis of the Board of Directors' direction on how best to accomplish the USU's strategic priorities in accordance with available resources, 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.

The 21-22 Operating Budget Proposal provides a ray of hope. These Allocation Proposals represent a turning point in the process of converting from a virtual campus to a campus where students once again will be able to enjoy in-person or virtual instruction, live on campus, purchase a hamburger at Burger King, and experience programs and services without the need of being tethered to an electronic device.

We strongly recommend that the Board adopt all of the 21-22 Allocation Proposals as presented.


We look forward to an exciting and dynamic 2021-22 fiscal year!

Respectfully Submitted,




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Debra L. Hammond  
Executive Director




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Joseph Illuminate  
Associate Director, Accounting & Finance

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**EXHIBIT 1 – ADMINSTRATIVE CONTINGENCIES**

31350	Reserve for Technology Purchases	\$	25,000
33030	PeopleDoc Software Implementation	\$	15,800
33030	Fulgent Therapeutics COVID Testing Kits	\$	29,631
33030	Human Resources Campus MOU Potential Price Increase	\$	2,038
35030	Reserve for COVID Supply Purchases	\$	22,035
35050	Semi-Permanent Tenting Solution for the South Patio	\$	60,000
	<b>Total</b>	<b>\$</b>	<b>154,504</b>

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**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	31350	TSS	A. Gonzales	Microsoft Surface Hub 2S*	Computer Peripherals	1	\$ 15,164	\$ 1,516	\$ 16,680
<b>Capital Outlay Total</b>							<b>\$ 15,164</b>	<b>\$ 1,516</b>	<b>\$ 16,680</b>

JUSTIFICATIONS	
1	<ul style="list-style-type: none"> <li>• Interactive Whiteboard for Project Collaboration               <ul style="list-style-type: none"> <li><input type="checkbox"/> Users can share files that they are working on and make instant revisions.</li> <li><input type="checkbox"/> Great for brainstorming ideas – users can write directly on the screen using the Surface Hub 2 Pen and saving the notes. It will convert the handwritten notes into text which can be edited at a later date.</li> </ul> </li> <li>• Movable – this unit is mobile so it can be moved to different meeting room locations.</li> <li>• Meetings – users can be either at their office or a remote location.               <ul style="list-style-type: none"> <li><input type="checkbox"/> Remote meeting participants have the sensation that they are in the room because the Hub Camera captures the room and conference participants in a full 100 degree view.</li> </ul> </li> </ul>

*\*Note: This item was approved in 2020-21 fiscal year but was not purchased due to employees working remotely and not being able to utilize this device.*

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

No.	Dept No.	Dept Name	Requestor Name	Item Description	Base Cost	Contingency (10%)	Total Cost
1	31071	SRC Facilities	G. Rosales	Locker Room Bench Replacement	\$ 117,500	\$ 11,750	\$ 129,250
2	31071	SRC -Facilities	G. Rosales	Replacing Epoxy Floors in the SRC	\$ 40,800	\$ 4,080	\$ 44,880
<b>Major R &amp; R Total</b>					<b>\$ 158,300</b>	<b>\$ 15,830</b>	<b>\$ 174,130</b>

Justifications	
1	<p>The current SRC locker room benches were installed before the facility opened in 2012 and need replacement. Due to the frequent use of the locker rooms, there is visible chipping and delamination damage on the men's &amp; women's locker room benches.</p> <p>Due to the design of the bench being one solid piece, the issue cannot be addressed without removing and replacing material for the entire bench. After meeting with LPA (Original architect for the facility), it was learned that this project involves removing the locker cabinets, uninstalling the existing bench material, installing the new bench material, and uninstalling the existing locker cabinets.</p>
2	<p>The epoxy flooring in the Student Recreation Center (SRC) locker rooms was installed during the construction of the facility in 2012. The epoxy in the shower area was replaced in 2017. This proposal is to replace the remainder of the of the epoxy outside of the shower area. Now, there is a visible delineation in the epoxy that separates the shower area from the rest of the locker rooms. The epoxy flooring in the locker room area shows obvious discoloration from the original to the newer flooring. This project also includes replacing the epoxy flooring in the Gender inclusive/family locker room.</p>

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**EXHIBIT 4: DESIGNATED RESERVES ALLOCATION PROPOSAL**

Designated Reserve Category	Amount	Description
Salaries & Wages	\$ 360,000	General Salary Reserve*
Employer Paid Payroll Taxes - Staff Salaries	\$ 27,540	Employer-Paid Payroll Tax Reserve**
Retirement Health Benefits Plan Funding	\$ 400,000	RHBP Funding***
<b>Total Reserves</b>	<b>\$ 787,540</b>	


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

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

\*\*\*The Retirement Health Benefits Plan (RHBP) provides USU retirees reimbursement for approved healthcare-related expenses. This reserve does not increase the overall 2021-22 expenditure budget because the expense has already been incurred in previous fiscal years.

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**EXHIBIT 5: OPERATING BUDGET PROPOSAL**

 <b>University Student Union California State University, Northridge 2021-22 Operating Budget Proposal Statement of Activities</b>				
REVENUE	2020-21 Adopted Budget	2021-22 Proposed Budget	\$ Variance	% Variance
Student Union Fees	\$ 14,614,076	\$ 15,905,060	\$ 1,290,985	8.8%
Food Service Commissions	\$ -	\$ -	\$ -	-
Rental Income	\$ 637,812	\$ 565,876	\$ (71,936)	-11.3%
Program Income	\$ 260,293	\$ 311,936	\$ 51,643	19.8%
SRC Income	\$ 168,213	\$ 280,458	\$ 112,245	66.7%
Interest Income	\$ 69,549	\$ 84,516	\$ 14,967	21.5%
Grant Revenue	\$ 480,598	\$ 657,100	\$ 176,502	36.7%
Miscellaneous Income	\$ 170,533	\$ 191,089	\$ 20,556	12.1%
<b>Total Revenues</b>	<b>\$ 16,401,074</b>	<b>\$ 17,996,035</b>	<b>\$ 1,594,962</b>	<b>9.7%</b>
EXPENDITURES				
Support Staff Salaries	\$ 4,996,960	\$ 5,215,350	\$ 218,389	4.4%
Hourly Wages	\$ 150,608	\$ 194,906	\$ 44,298	29.4%
Student Wages	\$ 3,154,664	\$ 3,593,834	\$ 439,170	13.9%
<b>Total Salaries &amp; Wages</b>	<b>\$ 8,302,232</b>	<b>\$ 9,004,089</b>	<b>\$ 701,857</b>	<b>8.5%</b>
Benefits	\$ 800	\$ 800	\$ -	0.0%
Retirement	\$ 416,524	\$ 418,714	\$ 2,190	0.5%
Workers Compensation	\$ 157,490	\$ 117,695	\$ (39,795)	-25.3%
Unemployment Compensation	\$ 41,198	\$ 50,134	\$ 8,936	21.7%
Insurance Benefits	\$ 1,015,484	\$ 1,059,954	\$ 44,471	4.4%
Vacation	\$ -	\$ -	\$ -	-
Post Employment Insurance	\$ 613,150	\$ 552,045	\$ (61,105)	-10.0%
Payroll Taxes	\$ 501,049	\$ 525,293	\$ 24,244	4.8%
Staff Enrichment Reimbursement	\$ 5,398	\$ 72,818	\$ 67,420	1249.0%
<b>Benefits</b>	<b>\$ 2,751,093</b>	<b>\$ 2,797,454</b>	<b>\$ 46,361</b>	<b>1.7%</b>
<b>Total Salaries, Wages &amp; Benefits</b>	<b>\$ 11,053,325</b>	<b>\$ 11,801,543</b>	<b>\$ 748,218</b>	<b>6.8%</b>
Cost of Goods Sold	\$ 6,500	\$ 6,500	\$ -	0.0%
General Operating Expenses	\$ 318,610	\$ 330,237	\$ 11,627	3.6%
Supplies & Services	\$ 1,680,657	\$ 2,079,042	\$ 398,385	23.7%
Travel	\$ 3,475	\$ 156,030	\$ 152,555	4390.1%
Utilities	\$ 1,089,580	\$ 1,174,055	\$ 84,475	7.8%
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Fees & Charges	\$ 64,697	\$ 69,404	\$ 4,707	7.3%
Reserves	\$ 329,909	\$ 404,504	\$ 74,595	22.6%
Grants & Scholarships	\$ 74,424	\$ 75,099	\$ 675	0.9%
Expendable Equipment	\$ 99,781	\$ 94,689	\$ (5,092)	-5.1%
Amortization & Depreciation	\$ 153,976	\$ 164,065	\$ 10,090	6.6%
Post-Retirement Expense	\$ (99,103)	\$ (68,981)	\$ 30,122	-30.4%
<b>Total Operating Expenses</b>	<b>\$ 5,347,748</b>	<b>\$ 6,194,492</b>	<b>\$ 846,744</b>	<b>15.8%</b>
<b>Total Expenditures</b>	<b>\$ 16,401,074</b>	<b>\$ 17,996,035</b>	<b>\$ 1,594,962</b>	<b>9.7%</b>
<b>Net Surplus (Deficit)</b>	<b>\$ (0)</b>	<b>\$ -</b>	<b>\$ 0</b>	<b>0.0%</b>

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**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 21-22 fall/spring fee is \$311, and the corresponding summer fee is \$184. The projected fall/spring headcount for 21-22 is 36,826. The projected fall/spring headcount in the financial plan is 36,260.

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**UNIVERSITY STUDENT UNION**  
**CALIFORNIA STATE UNIVERSITY, NORTHRIDGE**  
**2021-22 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 strategically relaunch USU facilities, programs, services, and the student employment experience as CSUN and the community transition from a virtual campus to a hybrid model in response to pandemic changes and protocols.
    - **Strategy 1.1.1:** Implement short and medium range plans based on a prioritized relaunch of the USU facilities, programs, services, and student employment experience. **(Management Team/USU Staff)**
      - **Outcome 1.1.1:** Complete the recommended strategies from the USU's strategic relaunch plan based on the 2021-2022 timeline by June 30, 2022. Make adjustments as needed based on evolving information and regulations.
        - **Assessment 1.1.1:** Compare actual dates of the recommended strategies implementation to the forecasted timeline. Analyze the percentage of tasks completed by their due dates for the action plan by June 1, 2022. Assess student feedback regarding implemented changes throughout the year.
  - **Goal 1.2:** - To continually improve and enhance USU facilities to provide the CSUN community and guests with quality facilities, equipment, and technology in support of student success efforts and to increase revenue-generating opportunities.
    - **Strategy 1.2.1:** - Review the programming plan defining the scope, schedule, and budget for a potential renovation/construction project with campus leadership and determine the feasibility of moving the project forward. **(Debra/Joe/Sam)**
      - **Outcome 1.2.1:** - A decision will be made whether to complete, delay or modify the project by September 1, 2021.
        - **Assessment 1.2.1:** Actual timeline for deciding on the project will be compared to projected timeline and analysis of budget estimation will be compared to actual budget available.
    - **Strategy 1.2.2:** - Develop and execute a plan to initiate schematic design and obtain CSU Board of Trustee approval for the project. (Pending decision from Strategy 1.2.1) **(Debra/Joe/Sam)**



Staff, SAEs and BOD members as it relates to justice, equity, diversity, and equity.

- **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)**
      - DLH needs to check this with Sharon – it seems very low sent message in MS teams. – She is verifying,
      - **Outcome 5.1.1:** At least 50% of USU Student Assistant Employees will complete the 2022 NASPA survey. Results will be presented to the Management Team and Board of Directors by June 30, 2022.
      - **Assessment 5.1.1:** Compare FY ‘21 interventions/response rates with FY ‘21 interventions/response rates.
  - **Goal 5.2:** To utilize the USU Student Employment Program as a high impact practice and a retention influence on student achievement and success.
    - **Strategy 5.2.1:** Collaborate with Institutional Research to examine student success outcomes associated with the USU student employment program. **(Sharon)**
      - **Outcome 5.2.1:** Present a preliminary report of findings to the Management Team by June 30, 2022.
      - **Assessment 5.2.1:** Institutional Research will data mine USU student employment records that include wages, job titles, employment duration, graduation rates, program assessments, employability rubrics and self-assessment findings.



**UNIVERSITY STUDENT UNION  
CALIFORNIA STATE UNIVERSITY, NORTHRIDGE  
BOARD OF DIRECTORS MEETING**

**ACTION/DISCUSSION ITEMS COVER SHEET**

**ACTION  OR DISCUSSION  (PLEASE CHECK ONE)**

**MEETING DATE:** May 03, 2021

**TOPIC:** 2021-22 Capital Outlay Allocation Proposal

**ISSUE:** Approval of the 2021-22 Capital Outlay Allocation Proposal

**SPONSORING COMMITTEE/DIRECTOR:** Finance Committee

**RECOMMENDED MOTION:** Move to approve the 2021-22 Capital Outlay Allocation Proposal in the amount of \$16,680.00

**FISCAL IMPACT:** \$16,680.00

**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. The committee reviews the Capital Outlay Allocation Proposal prior to consideration for approval at a subsequent Finance Committee meeting.

A 10% contingency is added to the base cost of each item in order to allow for potential price increases.

*This proposal was approved at the Board of Directors Meeting on May 03, 2021.*

**ATTACHMENT(S):**

1. 2021-22 Capital Outlay Allocation Proposal
2. Microsoft Surface Hub 2S Images

**UNIVERSITY STUDENT UNION  
CALIFORNIA STATE UNIVERSITY, NORTHRIDGE  
BOARD OF DIRECTORS MEETING**

If you have any questions, please contact:

Board Member/Committee Chair:

Jacob Akopnik, Committee Chair  
[jacob.akopnik.127@my.csun.edu](mailto:jacob.akopnik.127@my.csun.edu)

Jasmine Guerrero, Committee Co-Chair  
[jasmine.guerrero.418@my.csun.edu](mailto:jasmine.guerrero.418@my.csun.edu)

Staff Member:

Joe Illuminate, Associate Director, USU A&F  
[joe.illuminate@csun.edu](mailto:joe.illuminate@csun.edu); x6492

**University Student Union  
Capital Outlay  
2021-22**

No.	Dept No.	Dept Name	Requestor Name	Item Description	Fixed Asset Type	Qty	Base Cost	Contingency	Total Cost
1	31350	TSS	A. Gonzales	Microsoft Surface Hub 2S*	Computer Peripherals	1	\$ 15,164	\$ 1,516	\$ 16,680
<b>Capital Outlay Total</b>							<b>\$ 15,164</b>	<b>\$ 1,516</b>	<b>\$ 16,680</b>

<b>JUSTIFICATIONS</b>	
1	<ul style="list-style-type: none"> <li>• Interactive Whiteboard for Project Collaboration               <ul style="list-style-type: none"> <li><input type="checkbox"/> Users can share files that they are working on and make instant revisions.</li> <li><input type="checkbox"/> Great for brainstorming ideas – users can write directly on the screen using the Surface Hub 2 Pen and saving the notes. It will convert the handwritten notes into text which can be edited at a later date.</li> </ul> </li> <li>• Movable – this unit is mobile so it can be moved to different meeting room locations.</li> <li>• Meetings – users can be either at their office or a remote location.               <ul style="list-style-type: none"> <li><input type="checkbox"/> Remote meeting participants have the sensation that they are in the room because the Hub Camera captures the room and conference participants in a full 100 degree view.</li> </ul> </li> </ul>

*\*Note: This item was approved in 2020-21 fiscal year but was not purchased due to employees working remotely and not being able to utilize this device.*



**UNIVERSITY STUDENT UNION  
CALIFORNIA STATE UNIVERSITY, NORTHRIDGE  
BOARD OF DIRECTORS MEETING**

**ACTION/DISCUSSION ITEMS COVER SHEET**

**ACTION  OR DISCUSSION  (PLEASE CHECK ONE)**

**MEETING DATE: May 03, 2021**

**TOPIC:** 2021-22 Major Purchases, Repairs, & Replacements Allocation Proposal

**ISSUE:** Approval of the 2021-22 Major Purchases, Repairs, & Replacements Allocation Proposal

**SPONSORING COMMITTEE/DIRECTOR:** Finance Committee

**RECOMMENDED MOTION:** Move to approve the 2021-22 Major Purchases, Repairs, & Replacements Allocation Proposal in the amount of \$174,130.00

**FISCAL IMPACT:** \$174,130.00

**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 committee reviews the Major Purchases, Repairs, & Replacements Allocation Proposal prior to consideration for approval at a subsequent Finance Committee meeting. A 10% contingency is added to the base cost of each item in order to allow for potential price increases.

The following change has occurred to the proposal since the last time it was discussed by the committee:

1. The replacement of the epoxy for the SRC floors is being recategorized from Administrative Contingency to a Major Repair & Replacement item because the replacing of the epoxy is part of the SRC Locker Bench Replacement Project.

**UNIVERSITY STUDENT UNION  
CALIFORNIA STATE UNIVERSITY, NORTHRIDGE  
BOARD OF DIRECTORS MEETING**

*This proposal was approved at the Board of Directors Meeting on May 03, 2021.*

**ATTACHMENT(S):**

1. 2021-22 Major Purchases, Repairs, & Replacements Allocation Proposal
2. Locker Room Bench Replacement Project Image
3. Epoxy for the SRC floors Project Image

If you have any questions, please contact:

Board Member/Committee Chair:

Jacob Akopnik, Committee Chair  
[jacob.akopnik.127@my.csun.edu](mailto:jacob.akopnik.127@my.csun.edu)

Jasmine Guerrero, Committee Co-Chair  
[jasmine.guerrero.418@my.csun.edu](mailto:jasmine.guerrero.418@my.csun.edu)

Staff Member:

Joe Illuminate, Associate Director, USU A&F  
[joe.illuminate@csun.edu](mailto:joe.illuminate@csun.edu); x6492

**University Student Union  
Major Purchase & R & R  
2021-22**

No.	Dept No.	Dept Name	Requestor Name	Item Description	Base Cost	Contingency (10%)	Total Cost
1	31071	SRC Facilities	G. Rosales	Locker Room Bench Replacement	\$ 117,500	\$ 11,750	\$ 129,250
2	31071	SRC -Facilities	G. Rosales	Replacing Epoxy Floors in the SRC	\$ 40,800	\$ 4,080	\$ 44,880
<b>Major R &amp; R Total</b>					<b>\$ 158,300</b>	<b>\$ 15,830</b>	<b>\$ 174,130</b>

<b>Justifications</b>	
1	<p>The current SRC locker room benches were installed before the facility opened in 2012 and need replacement. Due to the frequent use of the locker rooms, there is visible chipping and delamination damage on the men's &amp; women's locker room benches.</p> <p>Due to the design of the bench being one solid piece, the issue cannot be addressed without removing and replacing material for the entire bench. After meeting with LPA (Original architect for the facility), it was learned that this project involves removing the locker cabinets, uninstalling the existing bench material, installing the new bench material, and uninstalling the existing locker cabinets.</p>
2	<p>The epoxy flooring in the Student Recreation Center (SRC) locker rooms was installed during the construction of the facility in 2012. The epoxy in the shower area was replaced in 2017. This proposal is to replace the remainder of the of the epoxy outside of the shower area. Now, there is a visible delineation in the epoxy that separates the shower area from the rest of the locker rooms. The epoxy flooring in the locker room area shows obvious discoloration from the original to the newer flooring, This project also includes replacing the epoxy flooring in the Gender inclusive/family locker room.</p>

**UNIVERSITY STUDENT UNION  
CALIFORNIA STATE UNIVERSITY, NORTHRIDGE  
BOARD OF DIRECTORS MEETING**

**ACTION/DISCUSSION ITEMS COVER SHEET**

**ACTION**  **OR** **DISCUSSION**  **(PLEASE CHECK ONE)**

**MEETING DATE:** June 07, 2021

**TOPIC:** 2021-22 Budget Allocation Proposals

**ISSUE:** Approval of the 2021-22 Designated Reserves and Operating Budget Allocation Proposals

**SPONSORING COMMITTEE/DIRECTOR:** Finance Committee

**RECOMMENDED MOTION:** Move to approve the following Budget Allocation Proposals

1. Designated Reserves Proposal in the amount of \$787,540.
2. Operating Budget Proposal with projected revenues and expenditures in the amount of \$17,996,035.

**FISCAL IMPACT:**

- \$787,540 - Designated Reserves Allocation Proposal
- \$17,996,035 - Operating Budget Allocation Proposal

**BACKGROUND:**

1. Designated Reserves Allocation Proposal
  - a. \$360,000 General Salary Reserve
  - b. \$27,540 Employer Paid Payroll Tax Reserve
  - c. \$400,000 Retirement Health Benefits Plan (RHBP) Funding

**UNIVERSITY STUDENT UNION  
CALIFORNIA STATE UNIVERSITY, NORTHRIDGE  
BOARD OF DIRECTORS MEETING**

2. Operating Budget Allocation Proposal
  - a. \$17,996,035 Total Revenue
  - b. \$17,996,035 Total Operating Expenditures
  - c. \$0 Change in Net Assets (Breakeven)

*These proposals were recommended for approval at the Finance Committee Meeting on June 01, 2021.*

**ATTACHMENT(S):**

3. 2021-22 Budget Message PowerPoint
4. 2021-22 Budget Message
  - a. Page 32 & Page 37 - Designated Reserves Allocation Proposal
  - b. Page 32 & Page 38 - Operating Budget Allocation Proposal

If you have any questions, please contact:

Board Member/Committee Chair:

Jacob Akopnik, Committee Chair  
[jacob.akopnik.127@my.csun.edu](mailto:jacob.akopnik.127@my.csun.edu)

Jasmine Guerrero, Committee Co-Chair  
[jasmine.guerrero.418@my.csun.edu](mailto:jasmine.guerrero.418@my.csun.edu)

Staff Member:

Joe Illuminate, Associate Director, USU A&F  
[joe.illuminate@csun.edu](mailto:joe.illuminate@csun.edu); x6492

**University Student Union  
California State University, Northridge  
Designated Reserves Allocation Proposal  
2021-22**

Designated Reserve Category	Amount	Description
Salaries & Wages	\$ 360,000	General Salary Reserve*
Employer Paid Payroll Taxes - Staff Salaries	\$ 27,540	Employer-Paid Payroll Tax Reserve**
Retirement Health Benefits Plan Funding	\$ 400,000	RHBP Funding***
<b>Total Reserves</b>	<b>\$ 787,540</b>	

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

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

\*\*\*The Retirement Health Benefits Plan (RHBP) provides USU retirees reimbursement for approved healthcare-related expenses. This reserve does not increase the overall 2021-22 expenditure budget because the expense has already been incurred in previous fiscal years.



**University Student Union**  
**California State University, Northridge**  
**2021-22 Operating Budget Proposal**  
**Statement of Activities**

REVENUE	2020-21 Adopted Budget	2021-22 Proposed Budget	\$ Variance	% Variance
Student Union Fees	\$ 14,614,076	\$ 15,905,060	\$ 1,290,985	8.8%
Food Service Commissions	\$ -	\$ -	\$ -	-
Rental Income	\$ 637,812	\$ 565,876	\$ (71,936)	-11.3%
Program Income	\$ 260,293	\$ 311,936	\$ 51,643	19.8%
SRC Income	\$ 168,213	\$ 280,458	\$ 112,245	66.7%
Interest Income	\$ 69,549	\$ 84,516	\$ 14,967	21.5%
Grant Revenue	\$ 480,598	\$ 657,100	\$ 176,502	36.7%
Miscellaneous Income	\$ 170,533	\$ 191,089	\$ 20,556	12.1%
<b>Total Revenues</b>	<b>\$ 16,401,074</b>	<b>\$ 17,996,035</b>	<b>\$ 1,594,962</b>	<b>9.7%</b>

EXPENDITURES				
Support Staff Salaries	\$ 4,996,960	\$ 5,215,350	\$ 218,389	4.4%
Hourly Wages	\$ 150,608	\$ 194,906	\$ 44,298	29.4%
Student Wages	\$ 3,154,664	\$ 3,593,834	\$ 439,170	13.9%
<b>Total Salaries &amp; Wages</b>	<b>\$ 8,302,232</b>	<b>\$ 9,004,089</b>	<b>\$ 701,857</b>	<b>8.5%</b>
				-
Benefits	\$ 800	\$ 800	\$ -	0.0%
Retirement	\$ 416,524	\$ 418,714	\$ 2,190	0.5%
Workers Compensation	\$ 157,490	\$ 117,695	\$ (39,795)	-25.3%
Unemployment Compensation	\$ 41,198	\$ 50,134	\$ 8,936	21.7%
Insurance Benefits	\$ 1,015,484	\$ 1,059,954	\$ 44,471	4.4%
Vacation	\$ -	\$ -	\$ -	-
Post Employment Insurance	\$ 613,150	\$ 552,045	\$ (61,105)	-10.0%
Payroll Taxes	\$ 501,049	\$ 525,293	\$ 24,244	4.8%
Staff Enrichment Reimbursement	\$ 5,398	\$ 72,818	\$ 67,420	1249.0%
<b>Benefits</b>	<b>\$ 2,751,093</b>	<b>\$ 2,797,454</b>	<b>\$ 46,361</b>	<b>1.7%</b>
<b>Total Salaries, Wages &amp; Benefits</b>	<b>\$ 11,053,325</b>	<b>\$ 11,801,543</b>	<b>\$ 748,218</b>	<b>6.8%</b>

Cost of Goods Sold	\$ 6,500	\$ 6,500	\$ -	0.0%
General Operating Expenses	\$ 318,610	\$ 330,237	\$ 11,627	3.6%
Supplies & Services	\$ 1,680,657	\$ 2,079,042	\$ 398,385	23.7%
Travel	\$ 3,475	\$ 156,030	\$ 152,555	4390.1%
Utilities	\$ 1,089,580	\$ 1,174,055	\$ 84,475	7.8%
Repairs & Maintenance	\$ 1,625,243	\$ 1,709,848	\$ 84,605	5.2%
Fees & Charges	\$ 64,697	\$ 69,404	\$ 4,707	7.3%
Reserves	\$ 329,909	\$ 404,504	\$ 74,595	22.6%
Grants & Scholarships	\$ 74,424	\$ 75,099	\$ 675	0.9%
Expendable Equipment	\$ 99,781	\$ 94,689	\$ (5,092)	-5.1%
Amortization & Depreciation	\$ 153,976	\$ 164,065	\$ 10,090	6.6%
Post-Retirement Expense	\$ (99,103)	\$ (68,981)	\$ 30,122	-30.4%
<b>Total Operating Expenses</b>	<b>\$ 5,347,748</b>	<b>\$ 6,194,492</b>	<b>\$ 846,744</b>	<b>15.8%</b>

<b>Total Expenditures</b>	<b>\$ 16,401,074</b>	<b>\$ 17,996,035</b>	<b>\$ 1,594,962</b>	<b>9.7%</b>
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<b>Net Surplus (Deficit)</b>	<b>\$ (0)</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>0.0%</b>
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Department Summary  
Proposed Budget  
2021-22

CSUN

CALIFORNIA  
STATE UNIVERSITY  
NORTHRIIDGE

DEPARTMENT :

Account Number	Description	2020-21 Adopted Budget	2021-22 Proposed Budget	Variance \$ (Proposed to Adopted)	Variance % (Proposed to Adopted)
<b>REVENUE</b>					
503401	Private Contributions	\$ -	\$ -	\$ -	-
503801	Indirect Cost Recovery	\$ 133,798	\$ 129,904	\$ (3,894)	-2.9%
503802	Indirect Cost Rec - Campus Svc	\$ -	\$ 5,100	\$ 5,100	-
503803	Indirect Cost Rec - Custodial	\$ 4,200	\$ 17,400	\$ 13,200	314.3%
503804	Indirect Cost Rec - Linen	\$ 6,000	\$ 12,000	\$ 6,000	100.0%
503805	Indirect Cost Rec - Personnel	\$ 21,000	\$ 21,000	\$ -	0.0%
503806	Indirect Cost Rec - Utilities	\$ 4,455	\$ 4,455	\$ -	0.0%
503807	Equipment Recovery Income	\$ 50	\$ 50	\$ -	0.0%
504830	Sales - Brunch	\$ -	\$ -	\$ -	-
504838	Member Discounts	\$ -	\$ -	\$ -	-
508892	Investment Income Realized G L	\$ -	\$ -	\$ -	-
508894	Investment Income Unrized G L	\$ -	\$ -	\$ -	-
508897	Interest Income Bank	\$ 69,549	\$ 84,516	\$ 14,967	21.5%
580003	Gain/Loss on Disp Fixed Assets	\$ -	\$ -	\$ -	-
580850	Rental Income - Equipment	\$ -	\$ -	\$ -	-
580851	Equipment Income - ASI	\$ 3,600	\$ 3,600	\$ -	0.0%
580852	Equipment Income - Cht Students	\$ 5,400	\$ 5,400	\$ -	0.0%
580853	Equipment Income - CSUN Depts	\$ 5,850	\$ 5,850	\$ -	0.0%
580854	Equipment Income - Off Campus	\$ 1,395	\$ 1,000	\$ (395)	-28.3%
580855	Equipment Income - USU Co-Spon	\$ -	\$ -	\$ -	-
580856	Rental Income - Facility	\$ 501,500	\$ 448,280	\$ (53,220)	-10.6%
580857	Facility Income - ASI	\$ 600	\$ 600	\$ -	0.0%
580858	Facility Income - Cht Students	\$ 11,085	\$ 11,971	\$ 886	8.0%
580859	Facility Income - CSUN Depts	\$ 54,239	\$ 64,725	\$ 10,486	19.3%
580860	Facility Income - Off Campus	\$ 51,017	\$ 19,899	\$ (31,118)	-61.0%
580861	Facility Income - USU Co-Spons	\$ -	\$ -	\$ -	-
580862	Facility Income - Vendor	\$ 3,075	\$ 3,500	\$ 425	13.8%
580863	Rental Income - Lockers	\$ 2,971	\$ 2,850	\$ (121)	-4.1%
580864	Rental Income-Towels	\$ 2,320	\$ 1,960	\$ (360)	-15.5%
580865	Pool Pass Fee	\$ 1,150	\$ 2,330	\$ 1,180	102.6%
580866	Program Income	\$ 3,230	\$ 3,230	\$ -	0.0%
580867	Fitness Program Income	\$ 18,185	\$ 20,895	\$ 2,710	14.9%
580868	Personal Training Prog Income	\$ 12,145	\$ 15,000	\$ 2,855	23.5%
580869	Summer & Sports Camp Income	\$ 257,063	\$ 308,706	\$ 51,643	20.1%
580870	Intramurals Income	\$ 3,650	\$ 3,650	\$ -	0.0%
580872	Membership Income	\$ 114,142	\$ 229,773	\$ 115,631	101.3%
580873	Guest Pass Income	\$ 9,650	\$ -	\$ (9,650)	-100.0%
580874	Fee Income	\$ -	\$ -	\$ -	-
580875	Fee Refund	\$ -	\$ -	\$ -	-
580878	Miscellaneous Income	\$ 1,080	\$ 1,230	\$ 150	13.9%
580883	Rental Income - Non Operating	\$ -	\$ 1,000	\$ 1,000	-
580885	Sales - Non Taxable	\$ -	\$ -	\$ -	-
580886	Sales - Taxable	\$ 4,000	\$ 4,000	\$ -	0.0%
580888	Commission Income	\$ -	\$ -	\$ -	-
580898	Cash Overages/Shortages	\$ -	\$ -	\$ -	-
580900	Other Income - Taxable	\$ -	\$ -	\$ -	-
580910	Student Union Fees	\$ 14,614,076	\$ 15,905,060	\$ 1,290,985	8.8%
580916	Grant Revenue	\$ 480,598	\$ 657,100	\$ 176,502	36.7%
	<b>Total Revenue</b>	<b>\$ 16,401,074</b>	<b>\$ 17,996,035</b>	<b>\$ 1,594,962</b>	<b>9.7%</b>

<b>EXPENSES</b>					
601120	Hourly	\$ 150,608	\$ 194,906	\$ 44,298	29.4%
601300	Support Staff Salaries	\$ 4,996,960	\$ 5,215,350	\$ 218,389	4.4%
601303	Student Assistant	\$ 3,154,664	\$ 3,593,834	\$ 439,170	13.9%
603005	Retirement	\$ 416,524	\$ 418,714	\$ 2,190	0.5%
603007	Workers Compensation	\$ 157,490	\$ 117,695	\$ (39,795)	-25.3%
603010	Unemployment Compensation	\$ 41,198	\$ 50,134	\$ 8,936	21.7%
603030	Insurance Benefits	\$ 1,015,484	\$ 1,059,954	\$ 44,471	4.4%
603031	Vacation	\$ -	\$ -	\$ -	-
603032	Sick Accrual Payout	\$ -	\$ -	\$ -	-





Department Summary  
Proposed Budget  
2021-22

CSUN

CALIFORNIA  
STATE UNIVERSITY  
NORTHRIIDGE

DEPARTMENT :

Account Number	Description	2020-21 Adopted Budget	2021-22 Proposed Budget	Variance \$ (Proposed to Adopted)	Variance % (Proposed to Adopted)
<b>REVENUE</b>					
603121	Post Employment Insurance	\$ 613,150	\$ 552,045	\$ (61,105)	-10.0%
603890	Benefits Tsfrd - Pooled	\$ 800	\$ 800	\$ -	0.0%
603895	Payroll Taxes	\$ 501,049	\$ 525,293	\$ 24,244	4.8%
603896	Staff Enrichment Reimbursement	\$ 5,398	\$ 72,818	\$ 67,420	1249.0%
<b>Subtotal Salaries &amp; Benefits</b>		<b>\$ 11,053,325</b>	<b>\$ 11,801,543</b>	<b>\$ 748,218</b>	<b>6.8%</b>
570906	Transfers In from University	\$ -	\$ -	\$ -	-
580003	Gain/Loss on Disp Fixed Assets	\$ -	\$ -	\$ -	-
601844	Interpreters	\$ 2,856	\$ 10,566	\$ 7,710	270.0%
604892	Communications-Cell Phones	\$ 102,497	\$ 142,656	\$ 40,159	39.2%
605001	Electricity	\$ 775,669	\$ 835,188	\$ 59,519	7.7%
605002	Gas	\$ 131,253	\$ 118,743	\$ (12,509)	-9.5%
605004	Water	\$ 80,161	\$ 77,467	\$ (2,694)	-3.4%
606004	Travel	\$ 1,650	\$ 106,955	\$ 105,305	6382.1%
607033	Capital-Construction Other	\$ 1,500	\$ 1,500	\$ -	0.0%
609005	Oth Student Scholarships/Grants	\$ 74,424	\$ 75,099	\$ 675	0.9%
613001	Contractual Services	\$ 257,250	\$ 251,633	\$ (5,617)	-2.2%
613010	Audit Services	\$ 31,305	\$ 31,400	\$ 95	0.3%
613804	Technology Contractual Svcs	\$ 229,863	\$ 222,253	\$ (7,610)	-3.3%
613805	Legal Services	\$ 23,500	\$ 23,500	\$ -	0.0%
613807	Management Services	\$ -	\$ -	\$ -	-
613808	Personnel Services	\$ 29,101	\$ 36,881	\$ 7,780	26.7%
613809	Payroll Services	\$ 91,501	\$ 69,551	\$ (21,951)	-24.0%
613810	Security	\$ -	\$ -	\$ -	-
613815	Pest Control Services	\$ 8,625	\$ 9,600	\$ 975	11.3%
613816	Sanitation Services	\$ 35,888	\$ 38,092	\$ 2,204	6.1%
616802	Desk/Lap/Peripherals under \$5k	\$ 37,593	\$ 35,000	\$ (2,593)	-6.9%
616816	Software License Fees	\$ 8,000	\$ 23,996	\$ 15,996	200.0%
617805	Parking	\$ 4,000	\$ 8,750	\$ 4,750	118.8%
619801	Equipment Less \$5k	\$ 62,188	\$ 59,689	\$ (2,499)	-4.0%
660001	Postage and Freight	\$ 3,487	\$ 3,420	\$ (67)	-1.9%
660002	Printing	\$ -	\$ -	\$ -	-
660008	Interest Charges-Others	\$ -	\$ -	\$ -	-
660009	Training Professional Development	\$ 74,436	\$ 99,173	\$ 24,738	33.2%
660010	Insurance Premium Expense	\$ 106,172	\$ 106,724	\$ 552	0.5%
660017	Advertising & Promo Publications	\$ 18,989	\$ 18,989	\$ -	0.0%
660040	Bad Debt Expense	\$ -	\$ -	\$ -	-
660061	Building Maintenance	\$ -	\$ 49,095	\$ 49,095	-
660062	Custodial Services	\$ 1,177,461	\$ 1,218,616	\$ 41,156	3.5%
660094	Depreciation on Leasehold Impr	\$ 56,038	\$ 50,766	\$ (5,271)	-9.4%
660095	Depreciation on Equipment	\$ 93,998	\$ 113,299	\$ 19,301	20.5%
660098	Depreciation on Intangible Assets	\$ 3,940	\$ -	\$ (3,940)	-100.0%
660552	COS - Non Food	\$ 6,500	\$ 6,500	\$ -	0.0%
660805	Books	\$ 600	\$ 600	\$ -	0.0%
660807	Subscription	\$ 27,217	\$ 27,665	\$ 448	1.6%
660810	Workshops & Conference Fees	\$ 1,825	\$ 49,075	\$ 47,250	-
660812	Other Rentals	\$ 43,135	\$ 43,803	\$ 668	1.5%
660813	Hospitality	\$ 2,010	\$ 2,810	\$ 800	39.8%
660814	Building Supplies	\$ 135,066	\$ 183,833	\$ 48,767	36.1%
660815	Custodial Supplies	\$ -	\$ -	\$ -	-
660818	Program Food Costs	\$ 20,459	\$ 29,637	\$ 9,178	44.9%
660825	Equipment Repairs	\$ 187,519	\$ 129,928	\$ (57,591)	-30.7%
660826	R & M Sports & Fitness Equipment	\$ 36,725	\$ 36,725	\$ -	0.0%
660829	Licensing Fees	\$ 4,138	\$ 4,138	\$ (0)	0.0%
660831	Handling Fees	\$ -	\$ -	\$ -	-
660834	University Dept Support	\$ 35,000	\$ 35,000	\$ -	0.0%
660835	Taxes & Licenses	\$ 280	\$ 2,913	\$ 2,633	940.4%
660841	Program Costs	\$ 526,366	\$ 658,289	\$ 131,924	25.1%
660842	Recruitment	\$ 7,482	\$ 10,055	\$ 2,573	34.4%
660880	Memberships	\$ 19,059	\$ 19,534	\$ 475	2.5%
660883	Credit Card Processing Fees	\$ 23,679	\$ 23,262	\$ (417)	-1.8%
660884	Bank Charges and NSF	\$ 1,600	\$ 4,091	\$ 2,491	155.7%



Department Summary  
Proposed Budget  
2021-22

CSUN

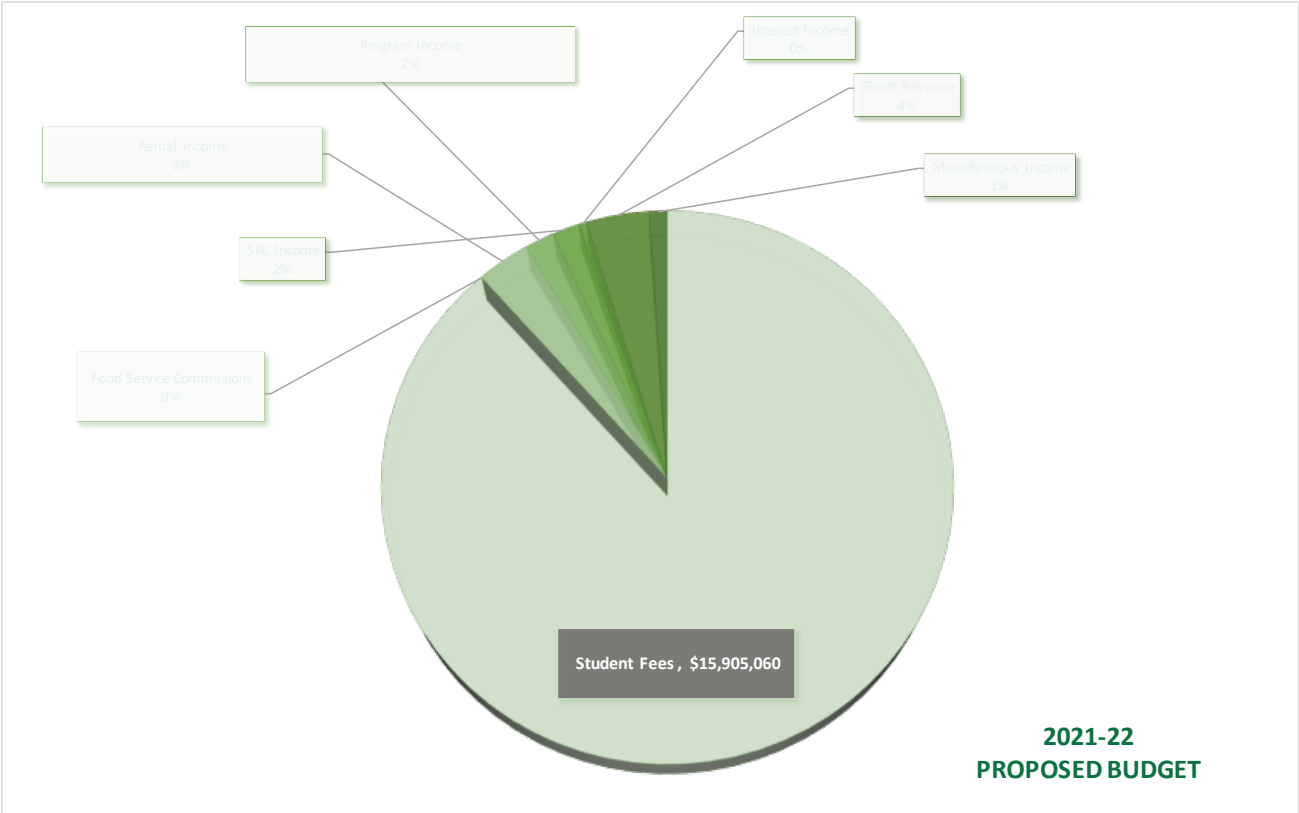
CALIFORNIA  
STATE UNIVERSITY  
NORTHRIIDGE

DEPARTMENT :

Account Number	Description	2020-21 Adopted Budget	2021-22 Proposed Budget	Variance \$ (Proposed to Adopted)	Variance % (Proposed to Adopted)
<b>REVENUE</b>					
660901	Office Supplies	\$ 47,239	\$ 49,339	\$ 2,100	4.4%
660902	Computer Supplies	\$ 57,875	\$ 35,870	\$ (22,005)	
660905	Operational Supplies	\$ 107,998	\$ 100,237	\$ (7,761)	
660906	Operational Supplies EE Uniform	\$ 26,042	\$ 30,850	\$ 4,808	
660907	Operational Supplies - Towels	\$ 12,660	\$ 7,470	\$ (5,190)	-41.0%
660913	Marketing	\$ 70,000	\$ 67,000	\$ (3,000)	
660915	Professional Services	\$ 96,454	\$ 365,072	\$ 268,618	
660920	Subcontractor Svcs-University	\$ 54,212	\$ 54,212	\$ -	0.0%
660960	R & M - Outdoor Pools	\$ 35,689	\$ 35,689	\$ 0	0.0%
660961	R & M - Outdoor Field	\$ 6,770	\$ 6,770	\$ -	0.0%
660966	Referendum Expense	\$ -	\$ -	\$ -	-
660967	Penalties-Late Fees	\$ -	\$ -	\$ -	-
660968	Admin Contingency	\$ 79,909	\$ 154,504	\$ 74,595	93.4%
660971	Operating Reserves	\$ 250,000	\$ 250,000	\$ -	0.0%
660978	Tuition-Books	\$ -	\$ -	\$ -	-
660997	Post-Retirement Expense	\$ (99,103)	\$ (68,981)	\$ 30,122	-30.4%
<b>Subtotal Operating Expenditures</b>		<b>\$ 5,347,748</b>	<b>\$ 6,194,492</b>	<b>\$ 846,744</b>	<b>15.8%</b>
<b>Total Expenditures</b>		<b>\$ 16,401,074</b>	<b>\$ 17,996,035</b>	<b>\$ 1,594,962</b>	<b>9.7%</b>
<b>Net Financial Activity</b>		<b>\$ (0)</b>	<b>\$ (0)</b>	<b>\$ 0</b>	<b>-100.0%</b>

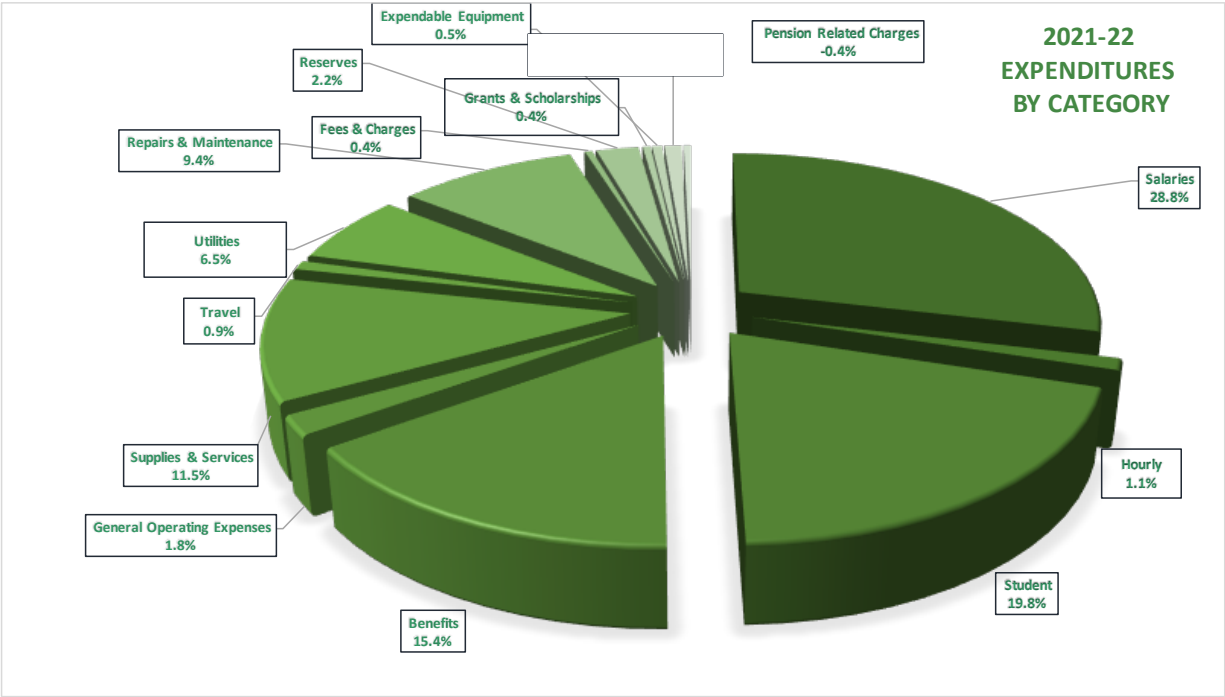
**University Student Union  
2021-22 Operating Budget Proposal  
By Revenue Category**

Student Fees	\$ 14,614,076	\$ 15,905,060	\$ 1,290,985	8.8%
Food Service Commissions	\$ -	\$ -	\$ -	-
Rental Income	\$ 637,812	\$ 565,876	\$ (71,936)	-11.3%
Program Income	\$ 260,293	\$ 311,936	\$ 51,643	19.8%
SRC Income	\$ 168,213	\$ 280,458	\$ 112,245	66.7%
Interest Income	\$ 69,549	\$ 84,516	\$ 14,967	21.5%
Grant Revenue	\$ 480,598	\$ 657,100	\$ 176,502	36.7%
Miscellaneous Income	\$ 170,533	\$ 191,089	\$ 20,556	12.1%



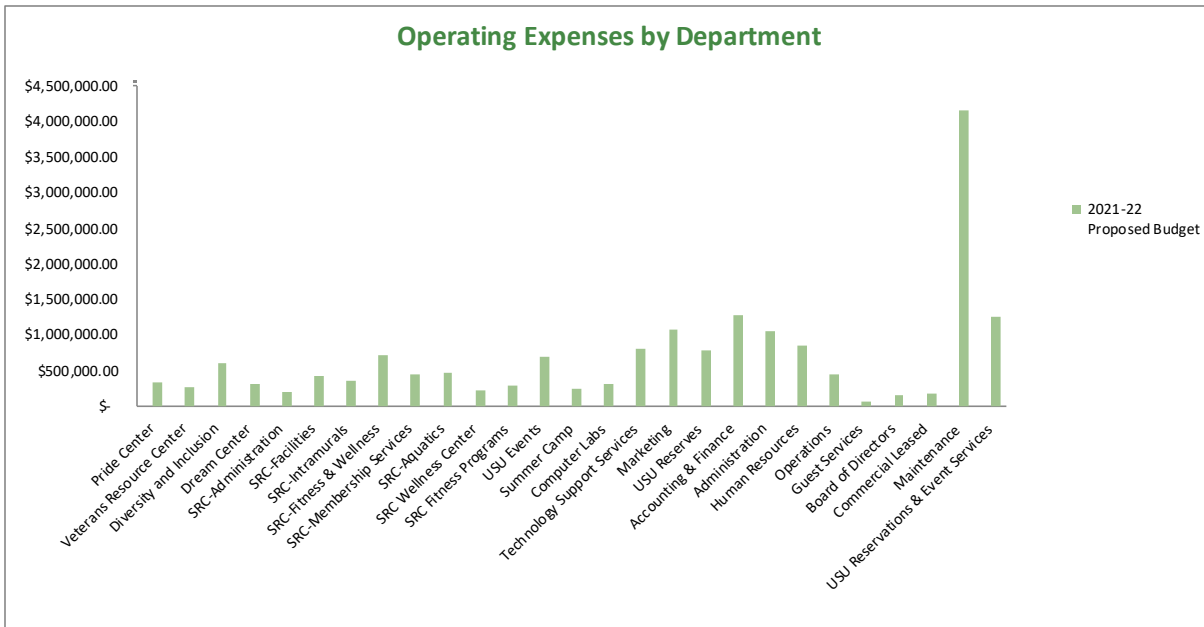
**University Student Union  
2021-22 Operating Budget Proposal  
By Expenditure Category**

Expenditure Category	2020-21	2021-22	Change	% Change
Cost of Goods Sold	\$ 6,500	\$ 6,500.00	\$ -	0.0%
Salaries	\$ 4,996,960	\$ 5,215,350	\$ 218,389	4.4%
Hourly	\$ 150,608	\$ 194,906	\$ 44,298	29.4%
Student	\$ 3,154,664	\$ 3,593,834	\$ 439,170	13.9%
Benefits	\$ 2,751,093	\$ 2,797,454	\$ 46,361	1.7%
General Operating Expenses	\$ 318,610	\$ 330,237	\$ 11,627	3.6%
Supplies & Services	\$ 1,680,657	\$ 2,079,042	\$ 398,385	23.7%
Travel	\$ 3,475	\$ 156,030	\$ 152,555	4390.1%
Utilities	\$ 1,089,580	\$ 1,174,055	\$ 84,475	7.8%
Repairs & Maintenance	\$ 1,625,243	\$ 1,709,848	\$ 84,605	5.2%
Fees & Charges	\$ 64,697	\$ 69,404	\$ 4,707	7.3%
Reserves	\$ 329,909	\$ 404,504	\$ 74,595	22.6%
Grants & Scholarships	\$ 74,424	\$ 75,099	\$ 675	0.9%
Expendable Equipment	\$ 99,781	\$ 94,689	\$ (5,092)	-5.1%
Amortization & Depreciation	\$ 153,976	\$ 164,065	\$ 10,090	6.6%
Pension Related Charges	\$ (99,103)	\$ (68,981)	\$ 30,122	-30.4%



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

Department	Description	2020 21 Adopted Budget	2021 22 Proposed Budget	\$ Variance	% Variance
31020	Pride Center	\$ 297,946	\$ 330,494	\$ 32,549	10.9%
31030	Veterans Resource Center	\$ 272,864	\$ 271,484	\$ (1,381)	-0.5%
31040	Diversity and Inclusion	\$ 464,951	\$ 594,911	\$ 129,961	28.0%
31050	Dream Center	\$ 267,686	\$ 314,271	\$ 46,585	17.4%
31070	SRC-Administration	\$ 199,168	\$ 206,356	\$ 7,188	3.6%
31071	SRC-Facilities	\$ 390,375	\$ 426,628	\$ 36,253	9.3%
31072	SRC-Intramurals	\$ 312,820	\$ 360,830	\$ 48,010	15.3%
31073	SRC-Fitness & Wellness	\$ 679,005	\$ 723,908	\$ 44,903	6.6%
31074	SRC-Membership Services	\$ 387,505	\$ 436,872	\$ 49,366	12.7%
31075	SRC-Aquatics	\$ 429,223	\$ 475,897	\$ 46,675	10.9%
31076	SRC Wellness Center	\$ 227,665	\$ 224,867	\$ (2,799)	-1.2%
31077	SRC Fitness Programs	\$ 232,465	\$ 280,942	\$ 48,477	20.9%
31090	USU Events	\$ 571,522	\$ 688,446	\$ 116,925	20.5%
31250	Summer Camp	\$ 236,207	\$ 237,608	\$ 1,401	0.6%
31300	Computer Labs	\$ 303,002	\$ 302,386	\$ (616)	-0.2%
31350	Technology Support Services	\$ 764,077	\$ 803,886	\$ 39,810	5.2%
31600	Marketing	\$ 963,351	\$ 1,078,248	\$ 114,897	11.9%
32080	USU Reserves	\$ 550,591	\$ 792,044	\$ 241,453	43.9%
33010	Accounting & Finance	\$ 1,251,408	\$ 1,286,889	\$ 35,481	2.8%
33020	Administration	\$ 815,314	\$ 1,045,627	\$ 230,313	28.2%
33030	Human Resources	\$ 738,105	\$ 849,635	\$ 111,530	15.1%
33040	Operations	\$ 242,411	\$ 441,635	\$ 199,224	82.2%
33050	Guest Services	\$ 72,093	\$ 72,981	\$ 888	1.2%
33080	Board of Directors	\$ 205,541	\$ 156,596	\$ (48,945)	-23.8%
33200	Commercial Leased	\$ 169,997	\$ 177,070	\$ 7,073	4.2%
35030	Maintenance	\$ 4,056,123	\$ 4,156,143	\$ 100,020	2.5%
35050	USU Reservations & Event Services	\$ 1,299,660	\$ 1,259,381	\$ (40,279)	-3.1%
<b>Total Expenses</b>		<b>\$ 16,401,074</b>	<b>\$ 17,996,035</b>	<b>\$ 1,594,962</b>	<b>9.7%</b>

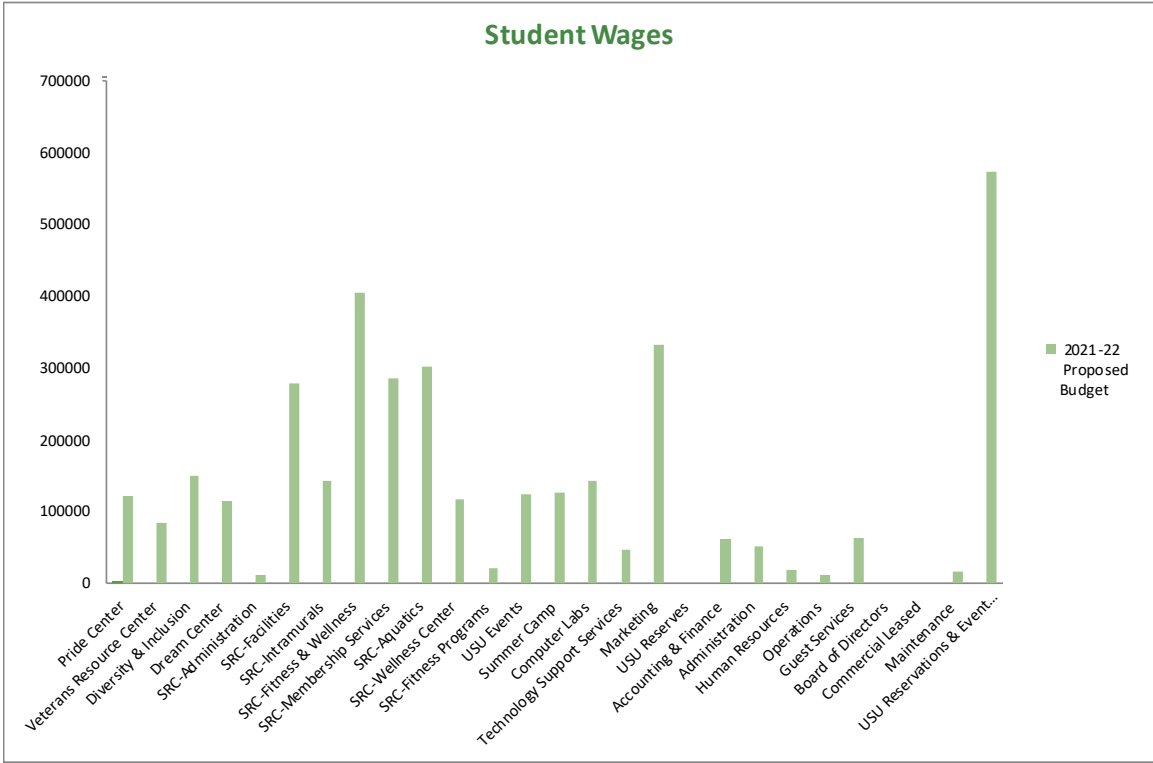


**University Student Union  
Operating Budget Proposal  
Expenditures by Department**

Department	Description	2020 21 Adopted Budget	2021 22 Proposed Budget	\$ Variance	% Variance
31020	Pride Center	\$ 297,946	\$ 330,494	\$ 32,549	10.9%
31030	Veterans Resource Center	\$ 272,864	\$ 271,484	\$ (1,381)	-0.5%
31040	Diversity and Inclusion	\$ 464,951	\$ 594,911	\$ 129,961	28.0%
31050	Dream Center	\$ 267,686	\$ 314,271	\$ 46,585	17.4%
31070	SRC-Administration	\$ 199,168	\$ 206,356	\$ 7,188	3.6%
31071	SRC-Facilities	\$ 390,375	\$ 426,628	\$ 36,253	9.3%
31072	SRC-Intramurals	\$ 312,820	\$ 360,830	\$ 48,010	15.3%
31073	SRC-Fitness & Wellness	\$ 679,005	\$ 723,908	\$ 44,903	6.6%
31074	SRC-Membership Services	\$ 387,505	\$ 436,872	\$ 49,366	12.7%
31075	SRC-Aquatics	\$ 429,223	\$ 475,897	\$ 46,675	10.9%
31076	SRC Wellness Center	\$ 227,665	\$ 224,867	\$ (2,799)	-1.2%
31077	SRC Fitness Programs	\$ 232,465	\$ 280,942	\$ 48,477	20.9%
31090	USU Events	\$ 571,522	\$ 688,446	\$ 116,925	20.5%
31250	Summer Camp	\$ 236,207	\$ 237,608	\$ 1,401	0.6%
31300	Computer Labs	\$ 303,002	\$ 302,386	\$ (616)	-0.2%
31350	Technology Support Services	\$ 764,077	\$ 803,886	\$ 39,810	5.2%
31600	Marketing	\$ 963,351	\$ 1,078,248	\$ 114,897	11.9%
32080	USU Reserves	\$ 550,591	\$ 792,044	\$ 241,453	43.9%
33010	Accounting & Finance	\$ 1,251,408	\$ 1,286,889	\$ 35,481	2.8%
33020	Administration	\$ 815,314	\$ 1,045,627	\$ 230,313	28.2%
33030	Human Resources	\$ 738,105	\$ 849,635	\$ 111,530	15.1%
33040	Operations	\$ 242,411	\$ 441,635	\$ 199,224	82.2%
33050	Guest Services	\$ 72,093	\$ 72,981	\$ 888	1.2%
33080	Board of Directors	\$ 205,541	\$ 156,596	\$ (48,945)	-23.8%
33200	Commercial Leased	\$ 169,997	\$ 177,070	\$ 7,073	4.2%
35030	Maintenance	\$ 4,056,123	\$ 4,156,143	\$ 100,020	2.5%
35050	USU Reservations & Event Services	\$ 1,299,660	\$ 1,259,381	\$ (40,279)	-3.1%
	<b>Total Expenses</b>	<b>\$ 16,401,074</b>	<b>\$ 17,996,035</b>	<b>\$ 1,594,962</b>	<b>9.7%</b>

**University Student Union  
Operating Budget Proposal  
Student Wages**

Dept	Dept Name	2020-21 Adopted Budget	2021-22 Proposed Budget	\$ Variance	% Variance
31020	Pride Center	\$ 99,903	\$ 120,584	\$ 20,681	20.7%
31030	Veterans Resource Center	\$ 83,844	\$ 84,142	\$ 298	0.4%
31040	Diversity & Inclusion	\$ 63,799	\$ 148,962	\$ 85,163	133.5%
31050	Dream Center	\$ 79,800	\$ 114,439	\$ 34,639	43.4%
31070	SRC-Administration	\$ 7,560	\$ 11,700	\$ 4,140	54.8%
31071	SRC-Facilities	\$ 235,211	\$ 278,686	\$ 43,475	18.5%
31072	SRC-Intramurals	\$ 169,605	\$ 142,567	\$ (27,038)	-15.9%
31073	SRC-Fitness & Wellness	\$ 391,988	\$ 403,751	\$ 11,763	3.0%
31074	SRC-Membership Services	\$ 239,688	\$ 285,910	\$ 46,222	19.3%
31075	SRC-Aquatics	\$ 256,324	\$ 300,787	\$ 44,463	17.3%
31076	SRC-Wellness Center	\$ 116,564	\$ 115,703	\$ (861)	-0.7%
31077	SRC-Fitness Programs	\$ 20,974	\$ 20,974	\$ -	0.0%
31090	USU Events	\$ 93,330	\$ 124,440	\$ 31,110	33.3%
31250	Summer Camp	\$ 114,816	\$ 126,648	\$ 11,832	10.3%
31300	Computer Labs	\$ 137,159	\$ 142,411	\$ 5,252	3.8%
31350	Technology Support Services	\$ 45,502	\$ 45,502	\$ -	0.0%
31600	Marketing	\$ 248,208	\$ 332,816	\$ 84,608	34.1%
32080	USU Reserves	\$ -	\$ -	\$ -	-
33010	Accounting & Finance	\$ 67,069	\$ 61,624	\$ (5,445)	-8.1%
33020	Administration	\$ 55,842	\$ 50,321	\$ (5,521)	-9.9%
33030	Human Resources	\$ 7,930	\$ 19,444	\$ 11,514	145.2%
33040	Operations	\$ -	\$ 11,340	\$ 11,340	-
33050	Guest Services	\$ 58,939	\$ 62,189	\$ 3,250	5.5%
33080	Board of Directors	\$ -	\$ -	\$ -	-
33200	Commercial Leased	\$ -	\$ -	\$ -	-
35030	Maintenance	\$ 15,900	\$ 15,900	\$ -	0.0%
35050	USU Reservations & Event Services	\$ 544,709	\$ 572,996	\$ 28,287	5.2%
<b>Total Student Wages</b>		<b>\$ 3,154,664</b>	<b>\$ 3,593,834</b>	<b>\$ 439,170</b>	<b>13.9%</b>



**University Student Union  
Operating Budget Proposal  
Student Hours & Wages**

Department	Dept Description	Proposed Student Hours	Proposed Student Wages	Avg. Hourly/Rate
31020	Pride Center	7,841	\$ 120,584	\$ 15.38
31030	Veterans Resource Center	5,498	\$ 84,142	\$ 15.30
31040	Diversity & Inclusion	9,862	\$ 148,962	\$ 15.10
31050	Dream Center	7,454	\$ 114,439	\$ 15.35
31070	SRC-Administration	720	\$ 11,700	\$ 16.25
31071	SRC-Facilities	17,908	\$ 278,686	\$ 15.56
31072	SRC-Intramurals	9,291	\$ 142,567	\$ 15.34
31073	SRC-Fitness & Wellness	25,844	\$ 403,751	\$ 15.62
31074	SRC-Membership Services	18,512	\$ 285,910	\$ 15.44
31075	SRC-Aquatics	18,341	\$ 300,787	\$ 16.40
31076	SRC-Wellness Center	7,470	\$ 115,703	\$ 15.49
31077	SRC-Fitness Programs	1,335	\$ 20,974	\$ 15.71
31090	Programs	8,160	\$ 124,440	\$ 15.25
31250	Summer Camp	8,352	\$ 126,648	\$ 15.16
31300	Computer Labs	9,257	\$ 142,411	\$ 15.38
31350	Technology Support Services	2,889	\$ 45,502	\$ 15.75
31600	Marketing	21,824	\$ 332,816	\$ 15.25
33010	Accounting & Finance	4,005	\$ 61,624	\$ 15.39
33020	Administration	3,248	\$ 50,321	\$ 15.49
33030	Human Resources	1,275	\$ 19,444	\$ 15.25
33040	Operations	720	\$ 11,340	\$ 15.75
33050	Guest Services	4,091	\$ 62,189	\$ 15.20
33080	Board of Directors	-	\$ -	\$ -
33200	Commercial Leased	-	\$ -	\$ -
35030	Facilities Maintenance	1,060	\$ 15,900	\$ 15.00
35050	USU Reservations & Event Services	37,065	\$ 572,996	\$ 15.46
<b>Total Student Hours &amp; Wages</b>		<b>232,022</b>	<b>\$ 3,593,834</b>	<b>\$ 15.49</b>



UNIVERSITY STUDENT UNION  
2021-22 OPERATING BUDGET PROPOSAL BY DEPARTMENT AND  
ACCOUNT

		2021-22	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		
Account	Descr pt on	Proposed Budget	Pr de Center	VRC	D vers y & Inc us on	Dream Center	SRC Adm n	SRC Fac es	SRC ntramurs	SRC F tness and We ness	SRC Members p Services	SRC Aqua cs	SRC We ness Center	SRC F tness Programs	USU Events	Summer Camp	Compu er Labs	Techno ogy Support/Services	Ma ket ng	Reserves	Account ng & Finance	Adm n st a on	Human Resou ces	Operat ons	Guest Serv ces	Board o Directors	Commerc a Leased	Ma n enance	USU RES		
REVENUE																															
503401	Private Contributions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
503801	Indirect Cost Recovery	129,904	30,825	-	-	-	-	-	1,500	-	-	13,200	-	-	-	-	-	-	-	-	11,653	26,248	-	-	-	-	-	-	-	46,478	-
503802	Indirect Cost Rec - Campus Svc	5,100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,100	
503803	Indirect Cost Rec - Custodial	17,400	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	17,400	
503804	Indirect Cost Rec - Linen	12,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12,000	
503805	Indirect Cost Rec - Personnel	21,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	21,000	
503806	Indirect Cost Rec - Utilities	4,455	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,455	
503807	Equipment Recovery Income	50	-	-	-	-	-	-	-	-	50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
504830	Sales - Brunch	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
504838	Member Discounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
508892	Investment Income Realized G/L	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
508894	Investment Income Unrlied G/L	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
508897	Interest Income Bank	84,516	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	84,516	-	-	-	-	-	-	-	-	-	
580003	Gain/Loss on Disp Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
580850	Rental Income - Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
580851	Equipment Income - ASI	3,600	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,600	
580852	Equipment Income - CHT Students	5,400	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,400	
580853	Equipment Income - CSUN Depts	5,850	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,850	
580854	Equipment Income - Off Campus	1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,000	
580855	Equipment Income - USU Co-Spon	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
580856	Rental Income - Facility	448,280	-	-	-	-	-	-	450	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	447,830	
580857	Facility Income - ASI	600	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	600	
580858	Facility Income - CHT Students	11,971	-	-	-	-	-	-	-	1,471	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,500	
580859	Facility Income - CSUN Depts	64,725	-	-	-	-	-	-	-	4,725	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	60,000	
580860	Facility Income - Off Campus	19,899	-	-	-	-	-	-	-	16,899	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,000	
580861	Facility Income - USU Co-Spons	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
580862	Facility Income - Vendor	3,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,500	
580863	Rental Income - Lockers	2,850	-	-	-	-	-	-	-	-	2,850	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
580864	Rental Income-Towels	1,960	-	-	-	-	-	-	-	-	1,960	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
580865	Pool Pass Fee	2,330	-	-	-	-	-	-	-	-	2,330	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
580866	Program Income	3,230	-	-	-	-	-	-	3,230	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
580867	Fitness Program Income	20,895	-	-	-	-	-	-	-	-	19,895	-	1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
580868	Personal Training Prog Income	15,000	-	-	-	-	-	-	-	15,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
580869	Summer & Sports Camp Income	308,706	-	-	-	-	-	-	-	-	-	-	-	-	308,706	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
580870	Intramurals Income	3,650	-	-	-	-	-	-	3,650	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
580872	Membership Income	229,773	-	-	-	-	-	-	-	-	229,602	-	171	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
580873	Guest Pass Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
580874	Fee Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
580875	Fee Refund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
580878	Miscellaneous Income	1,230	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,230	
580883	Rental Income - Non Operating	1,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,000	
580885	Sales - Non Taxable	4,000	-	-	-	-	-	-	-	-	4,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
580886	Sales - Taxable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
580888	Commission Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
580898	Cash Overages/Shortages	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
580900	Other Income - Taxable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
580910	Student Union Fees	15,905,060	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	15,905,060	-	-	-	-	-	-	-	-	-	
580916	Grant Revenue	657,100	-	-	-	326,736	330,364	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
<b>Total Revenue</b>		<b>\$ 17,996,035</b>	<b>\$ 30,825</b>	<b>\$ -</b>	<b>\$ 326,736</b>	<b>\$ 330,364</b>	<b>\$ -</b>	<b>\$ 23,096</b>	<b>\$ 8,830</b>	<b>\$ 15,000</b>	<b>\$ 238,462</b>	<b>\$ 35,425</b>	<b>\$ 171</b>	<b>\$ 1,000</b>	<b>\$ -</b>	<b>\$ 308,706</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 16,001,229</b>	<b>\$ 26,248</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 447,830</b>	<b>\$ 46,478</b>	<b>\$ 155,635</b>
EXPENDITURES																															
601120	Hourly	194,906	10,416	-	-	-	-	-	-	-	-	25,571	6,960	113,999	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	37,960	-
601300	Support Staff Salaries	5,215,350	104,502	102,097	256,594	107,941	102,125	51,652	128,398	190,589	59,941	57,095	59,941	62,938	159,860	-	-	57,095	240,034	355,826	360,000	577,636	499,271	360,150	78,618	-	-	43,000	-	833,070	366,976
601303	Student Assistant	3,593,834	120,584	84,142	148,962	114,439	11,700	278,686	142,567	403,751	285,910	300,787	115,703	20,974	124,440	126,648	142,411	45,502	332,816	61,624	50,321	19,444	19,444	11,340							

