


Administration and Finance  
University Budget Office

**DATE:** May 3, 2021

**TO:** Monir Ahmed, Associate Vice President, Finance & Administrative Services  
Doug Freer, Vice President, Administration & Finance  
Tomás D. Morales, President

**FROM:** Davina Lindsey, Principal Cost & Policy Analyst, University Budget Office 

**RE:** **FY 20-21 Auxiliary and Enterprise Fund Budgets**

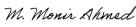

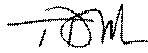
Enclosed for your review and approval are the 20-21 Auxiliary and Enterprise Fund budgets for the entities listed below:

- Associated Students, Inc.
- College of Extended & Global Education
- Housing & Residential Education (*Amended*)
- Parking & Transportation Services (*Amended*)
- Philanthropic Foundation
- Santos Manuel Student Union and Recreation & Wellness
- Student Health Center and Counseling & Psychological Services (*Amended*)
- University Enterprises Corporation

Each Auxiliary/Enterprise area has included year-end projections as of FY 19-20 along with projected revenue, expenses and reserve amounts for FY 20-21. Applicable Enterprise budgets include an amended plan due to current operations. Reserve designations for 19-20 balances have been included to provide information for long-term financial plans.

The final sheet in this packet provides a combined summary of each of the Auxiliary/Enterprise funds' reserve designations. I will communicate back to the appropriate departments once the budgets have been approved.

*Enclosures*

<b>Reviewed:</b>		May 3, 2021
	M. Monir Ahmed, Associate Vice President	Date
<b>Reviewed:</b>	 <small>Douglas R. Freer (May 3, 2021 16:05 PDT)</small>	May 3, 2021
	Douglas R. Freer, Vice President	Date
<b>Approved:</b>		
	Tomás D. Morales, President	Date

909.537.5134 • fax: 909.537.7779

5500 UNIVERSITY PARKWAY, SAN BERNARDINO, CA 92407-2393

**CALIFORNIA STATE UNIVERSITY, SAN BERNARDINO**  
**AUXILIARY/ENTERPRISE BUDGET PLAN**  
**2020-2021**

Area Associated Students, Inc.

	2019/2020 Approved Budget	2019/2020 Projected Actuals	2020/2021 Projected Budget
<b>Operating Revenues</b>			
Student Fees	1,760,346	1,775,087	1,632,787
Interest Earnings	10,000	55,188	10,000
<b>Total</b>	<b>1,770,346</b>	<b>1,830,275</b>	<b>1,642,787</b>
<b>Operating Expenses</b>			
Management	94,752	97,602	97,608
Staff	207,702	205,000	206,300
Student Assistants	367,300	300,000	337,275
Overtime	100	100	100
Benefits	89,200	97,523	151,044
Supplies & Services (Includes Utilities, etc)	249,556	175,000	172,288
Travel	48,110	25,742	32,303
Accounting/Audits/Legal Consultants	21,600	28,051	40,600
Equipment, IT Hardware & IT Software	21,000	3,778	13,200
Hospitality/Special Events	158,530	80,000	176,050
Scholarships/Campus Support	1,414,459	380,267	345,376
PDC activities	78,037	34,942	48,643
Insurance	10,000	15,726	22,000
<b>Total</b>	<b>2,760,346</b>	<b>1,443,731</b>	<b>1,642,787</b>
<b>Net Operating Income</b>	<b>(990,000)</b>	<b>386,544</b>	<b>0</b>
<b>Debt Service</b>			
Annual Debt Service Payments <i>(if applicable)</i>			
<b>Debt Coverage Ratio</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>
<b>Reserves</b>			
Prior-Year Retained Earnings	2,387,970	2,580,244	2,966,788
Current Year Reserve	(990,000)	386,544	0
<b>Total Net Reserve</b>	<b>1,397,970</b>	<b>2,966,788</b>	<b>2,966,788</b>
<b>Return of Surplus for Operations</b>	1,760,346	1,775,087	1,632,787

**Please designate applicable reserves below. For information purposes only.**

<b>19/20 Mandatory Reserve Designation</b>	<b>Amount</b>
Capital Improvement/Construction	200,000
Equipment Acquisition	100,000
Program Development	666,788
Future Debt Service	
Facilities Maintenance and Repairs	
Outstanding Commitments	1,000,000
Catastrophic Events	1,000,000
Encumbrances	
CEL Campus Partners	
Economic Uncertainty	
<b>Total Reserve Designation</b>	<b>2,966,788</b> <i>(Should equal 19/20 Actual Total Net Reserve)</i>

**CALIFORNIA STATE UNIVERSITY, SAN BERNARDINO**  
**AUXILIARY/ENTERPRISE BUDGET PLAN**  
**2020-2021**

**Area College of Extended & Global Education**

	2019/2020 Approved Budget*	2019/2020 Projected Actuals*	2020/2021 Projected Budget*
<b>Operating Revenues</b>			
Student Fees	11,988,075	8,664,767	7,307,659
Summer Session	9,502,208	10,107,157	8,856,510
Early Start/CFS	300,000	249,972	381,557
Interest Earnings	265,609	415,812	400,000
Other	6,499	75,228	67,994
<b>Total</b>	<b>22,062,391</b>	<b>19,512,937</b>	<b>17,013,720</b>
<b>Operating Expenses</b>			
CEGE Salaries and Benefits	3,396,604	3,477,529	3,471,902
CEGE Instructors Salaries and Benefits	1,870,560	1,497,976	1,298,709
Other Operating Expenses	2,834,639	1,394,120	1,201,729
Equipment (Instructional, Furniture, IT, etc.)	3,501	26,566	25,000
Summer Session Expenses	7,518,570	8,896,290	7,614,752
Early Start/Coyote First Step Expenses	254,035	286,440	381,557
Cost Recovery-University	234,999	244,584	375,821
State Pro-Rata	281,607	234,883	219,497
Chancellor Office Charges	36,690	144,424	171,156
Maint/Repair	52,877	222,612	206,026
<b>Total</b>	<b>16,484,082</b>	<b>16,425,424</b>	<b>14,966,148</b>
<b>Net Operating Income</b>			
	<b>5,578,309</b>	<b>3,087,513</b>	<b>2,047,572</b>
<b>Debt Service</b>			
Annual Debt Service Payments <i>(if applicable)</i>	1,355,688	1,031,549	1,891,661
	<i>67% for CGI Debt Service Payment - CEGE portion only in FY 20-21</i>		
<b>Debt Coverage Ratio</b>			
	4.11	2.99	1.08
<b>Transfers In/Out</b>			
To/From Construction	1,500,000	(4,371,356)	(300,000)
To Maintenance & Repair	150,000	0	0
To Campus Partners	1,010,133	1,316,330	1,244,823
Same CSU Fund - Summer Revenue Share		(629,391)	(250,000)
<b>Operating Reserves</b>			
Prior-Year Retained Earnings	6,539,066	6,633,455	12,373,836
Current Year Reserve	1,562,488	5,740,381	(538,912)
<b>Total Net Reserve-Operating</b>			
	<b>8,101,554</b>	<b>12,373,836</b>	<b>11,834,924</b>
<b>Other Fund Reserves</b>			
Construction	7,712,158	860,832	0
Maintenance & Repair	654,682	539,727	400,000
Campus Partners	1,274,803	1,962,343	1,500,000
<b>Total Other Fund Reserves</b>			
	<b>9,641,643</b>	<b>3,362,902</b>	<b>1,900,000</b>

\*Includes Early Start Program

**Please complete applicable reserve data below per ICSUAM Policy 2001.00**

<b>CEGE-Operating</b>	
<b>19/20 Mandatory Reserve Designation</b>	<b>Amount**</b>
Capital Improvement/Construction	
Equipment Acquisition	
Program Development	
Future Debt Service	5,646,750
Facilities Maintenance and Repairs	
Outstanding Commitments	
Catastrophic Events	
Encumbrances	
CEGE Campus Partners	
Economic Uncertainty	6,727,086
	<i>(May not exceed \$11,031,196)</i>
<b>Total Reserve Designation</b>	<b>12,373,836</b>
	<i>(Must equal 19/20 Actual Net Reserve for Oper.)</i>

\*\*These figures may be adjusted, as needed, to equal actual balances at 6/30/20

**CALIFORNIA STATE UNIVERSITY, SAN BERNARDINO**  
**AUXILIARY/ENTERPRISE BUDGET PLAN**  
**2020-2021**

**Area**                      **Housing**

	2019/2020 Approved Budget	2019/2020 Projected Actuals	2020/2021 Projected Budget	2020/2021 Amended Budget
<b>Operating Revenues</b>				
Regular Session	10,405,239	7,410,450	4,077,628	4,077,628
Summer Session	278,144	342,770	150,000	150,000
Interest-SMIF	160,574	225,551	114,617	114,617
Other	14,540	5,576	5,576	5,576
UEC Contributions	541,092	508,915	179,369	179,369
Honors Contributions	15,000	0	0	0
Conferences	243,264	395,452	75,000	75,000
Bad Debts	(54,636)	(33,657)	(40,000)	(40,000)
Residential Education Revenue	89,593	50,919	28,000	28,000
<b>Total</b>	<b>11,692,811</b>	<b>8,905,977</b>	<b>4,590,189</b>	<b>4,590,189</b>
<b>Operating Expenses</b>				
Salaries - Professional	1,890,764	1,695,524	1,529,011	736,760
Salaries - Student Assistants	269,522	195,373	48,720	48,720
Benefits	1,189,718	1,176,220	1,193,415	446,156
Communication	141,131	129,951	31,787	31,787
Utilities	849,673	951,705	900,000	900,000
Travel	15,107	5,542	0	0
System Wide Costs	6,105	5,913	6,090	6,090
Contract Services	284,724	139,826	144,022	144,022
Info Tech Costs	161,559	141,640	40,000	40,000
Cost Recovery - State	1,410,610	1,410,611	1,162,350	1,162,350
Insurance	55,473	66,125	68,109	68,109
Supplies & Service	199,528	226,565	190,931	190,931
Postage	5,637	83	3,000	3,000
Duplicating	14,432	4,347	3,500	3,500
Other	398,995	352,039	320,043	320,043
Residential Education Expenses	50,000	9,235	18,000	18,000
<b>Total</b>	<b>6,942,976</b>	<b>6,510,699</b>	<b>5,658,979</b>	<b>4,119,469</b>
<b>Net Operating Income</b>	<b>4,749,835</b>	<b>2,395,278</b>	<b>(1,068,790)</b>	<b>470,720</b>
<b>Debt Service</b>				
Annual Debt Service Payments	8,736,628	8,679,560	8,722,107	8,722,107
<b>Debt Coverage Ratio</b>	<b>0.54</b>	<b>0.28</b>	<b>(0.12)</b>	<b>0.05</b>
<b>Transfers In/Out</b>				
To Maintenance & Repair (FAD01)	0	0	0	0
From Construction (HAF01)	(2,085,328)	(2,085,328)	0	0
<b>Meal Plan (HAD04)</b>				
Revenues (Student Financial Services)		1,773,179	0	0
Expenses (Sodexo Billings)		791,009	0	0
<b>Net Meal Plan*</b>		<b>982,171</b>		
<b>Operating Reserves</b>				
Prior-Year Retained Earnings	851,479	1,943,578	(1,273,205)	(1,273,205)
Current Year Reserve	(1,901,465)	(3,216,784)	(9,790,896)	(8,251,386)
<b>Total Net Reserve (Operating)</b>	<b>(1,049,986)</b>	<b>(1,273,205)</b>	<b>(11,064,102)</b>	<b>(9,524,592)</b>
<b>Other Fund Reserves:</b>				
Construction	0	21,864	0	0
Maintenance & Repair	400,000	492,000	0	0
<b>Total Other Fund Reserve</b>	<b>400,000</b>	<b>513,864</b>	<b>0</b>	<b>0</b>

Please complete applicable reserve data below per ICSUAM Policy 2001.00

19/20 Mandatory Reserve Designation	Amount*
Capital Improvement/Construction	
Equipment Acquisition	
Program Development	
Future Debt Service	
Facilities Maintenance and Repairs	
Outstanding Commitments	
Catastrophic Events	
Encumbrances	
CEL Campus Partners	
Economic Uncertainty	
	<i>(May not exceed \$7,336,518)</i>
<b>Total Reserve Designation</b>	<i>(Must equal 19/20 Actual Net Reserve for Oper.)</i>

\*These figures may be adjusted, as needed, to equal actual balances at 6/30/20

**CALIFORNIA STATE UNIVERSITY, SAN BERNARDINO**  
**AUXILIARY/ENTERPRISE BUDGET PLAN**  
**2020-2021**

Area                      **Parking**

	2019/2020 Approved Budget	2019/2020 Projected Actuals	2020/2021 Projected Budget	2020/2021 Amended Budget
<b>Operating Revenues</b>				
Permit Sales-Staff	419,326	340,201	51,820	51,820
Permit Sales-Student Annuals	712,745	482,752	0	0
Permit Sales-Summer	237,206	191,264	69,825	69,825
Permit Sales-Fall	1,273,489	1,167,747	17,100	17,100
Permit Sales-Winter	1,171,258	1,086,991	0	0
Permit Sales-Spring	1,106,243	15,314	85,500	85,500
Permit Sales-University Village	40,034	114,418	39,330	39,330
Daily Permit Sales	1,496,945	1,135,351	38,000	38,000
Misc Revenue	20,945	10,618	3,165	3,165
Special Events	123,166	93,703	0	0
Interest Income	24,065	72,379	12,500	12,500
<b>Total</b>	<b>6,625,421</b>	<b>4,710,739</b>	<b>317,240</b>	<b>317,240</b>
<b>Operating Expenses</b>				
Management	102,000	101,555	97,008	97,008
Staff	983,004	849,962	887,467	190,041
Student Assistants	245,380	228,637	220,750	123,450
Overtime	39,874	79,812	26,585	0
Benefits	748,077	695,597	701,466	376,478
Supplies & Services, Repairs & Maintenance	118,756	132,921	96,350	36,017
Utilities	94,504	104,701	80,286	80,286
Travel	8,917	2,500	1,300	0
Equipment, IT Hardware & IT Software	174,036	106,834	86,562	63,565
Systemwide Cost	74,713	26,580	31,580	31,580
Cost Recovery - State	527,566	529,448	805,689	805,689
Other	448,453	430,616	359,973	358,909
<b>Total</b>	<b>3,565,279</b>	<b>3,289,162</b>	<b>3,395,015</b>	<b>2,163,023</b>
<b>Net Operating Income</b>	<b>3,060,142</b>	<b>1,421,577</b>	<b>(3,077,775)</b>	<b>(1,845,783)</b>
<b>Debt Service</b>				
Parking Structure Bond Pymt	2,107,886	2,098,961	2,312,336	2,312,336
Parking Lot N Bond Pymt	213,375	0	215,000	0
Total Annual Debt Service Payment	<b>2,321,261</b>	<b>2,098,961</b>	<b>2,527,336</b>	<b>2,312,336</b>
<b>Debt Coverage Ratio</b>	<b>1.32</b>	<b>0.68</b>	<b>(1.22)</b>	<b>(0.80)</b>
<b>Transfers In/Out</b>				
To Construction/M&R (JDD01)	830,000	300,000	750,000	650,000
From Construction (JCD01 & JCD02)		207,910		
<b>Operating Reserves</b>				
Prior-Year Retained Earnings	2,202,392	2,396,773	1,627,299	1,627,299
Current Year Reserve	(91,119)	(769,474)	(6,355,112)	(4,808,119)
<b>Total Net Reserve (Operating)</b>	<b>2,111,273</b>	<b>1,627,299</b>	<b>(4,727,813)</b>	<b>(3,180,821)</b>
<b>Parking-Fines/Forfeitures</b>				
Revenues	565,543	548,739	58,400	58,400
Expenses	672,396	593,201	241,385	241,385
Prior-Year Retained Earning	323,366	293,608	249,145	249,145
<b>Total Net Reserve (Fines/Forfeitures)</b>	<b>216,513</b>	<b>249,146</b>	<b>66,160</b>	<b>66,160</b>
<b>Other Fund Reserves</b>				
Construction	6,146	(0)	(0)	(0)
Maintenance & Repair	291,589	874	44,252	44,252
<b>Total Other Fund Reserves</b>	<b>297,735</b>	<b>874</b>	<b>44,252</b>	<b>44,252</b>





**CALIFORNIA STATE UNIVERSITY, SAN BERNARDINO**  
**AUXILIARY/ENTERPRISE BUDGET PLAN**  
**2020-2021**

Area Philanthropic Foundation

	2019/2020 Approved Budget	2019/2020 Projected Actuals	2020/2021 Projected Budget
<b>Operating Revenues</b>			
Interest Earnings	116,000	135,713	108,000
Endowment Mgmt Fee	270,000	290,000	260,000
Community Board Membership	18,000	21,580	18,000
Other	700	840	700
<b>Total</b>	404,700	448,132	386,700
<b>Operating Expenses</b>			
Contract Services	200,500	182,275	94,100
Insurance	14,500	14,799	15,000
Audit	22,000	19,400	20,000
Supplies & Services	15,000	15,780	10,000
Scholarships	70,000	70,000	70,000
Board Development	22,000	11,789	12,000
Advocacy	30,000	30,000	0
<b>Total</b>	374,000	344,044	221,100
<b>Net Operating Income</b>			
	30,700	104,088	165,600
<b>Debt Service</b>			
Annual Debt Service Payments <i>(if applicable)</i>			
<b>Debt Coverage Ratio</b>			
	N/A	N/A	N/A
<b>Reserves</b>			
Prior-Year Retained Earnings	338,809	338,809	295,477
Current Year Reserve	30,700	104,088	165,600
Other/Underwater Scholarship Support	(192,000)	(147,421)	0
<b>Total Net Reserve</b>			
	177,509	295,477	461,077

Area Philanthropic Foundation

Please designate applicable reserves below. For information purposes only.

19/20 Mandatory Reserve Designation	Amount*
Capital Improvement/Construction	
Equipment Acquisition	
Program Development	
Future Debt Service	
Facilities Maintenance and Repairs	
Outstanding Commitments	
Catastrophic Events	
Financial Aid - Scholarships	235,351
Encumbrances	
CEL Campus Partners	
Economic Uncertainty	60,126
<b>Total Reserve Designation</b>	<b>295,477</b> <i>(Should equal 19/20 Actual Total Net Reserve)</i>

\*Reserve should be three months operating expenditures as calculated per CPF Reserve Policy

**CALIFORNIA STATE UNIVERSITY, SAN BERNARDINO**  
**AUXILIARY/ENTERPRISE BUDGET PLAN**  
**2020-2021**

**Area Student Union / Recreation & Wellness**

	2019/2020 Approved Budget	2019/2020 Projected Actuals	2020/2021 Projected Budget
<b>Operating Revenues</b>			
Return of Surplus	5,735,504	5,735,504	5,471,212
Interest Earnings	55,000	105,959	75,000
Other	1,211,298	861,385	698,134
<b>Total</b>	<b>7,001,802</b>	<b>6,702,848</b>	<b>6,244,346</b>
<b>Operating Expenses</b>			
Management	568,671	602,432	649,296
Staff	1,378,013	1,121,259	1,326,831
Temporary Staff	19,721	95,675	6,977
Student Assistants	1,411,831	1,194,676	1,140,639
Overtime	2,052	7,804	420
Benefits	1,005,437	985,518	1,108,197
Supplies & Services	273,871	242,461	226,259
Travel	98,455	82,871	68,658
Equipment, IT Hardware & IT Software	30,295	3,416	25,836
Utilities	479,225	388,014	460,726
Cost Allocation	566,536	586,571	566,536
Other	1,167,695	855,129	663,971
<b>Total</b>	<b>7,001,802</b>	<b>6,165,826</b>	<b>6,244,346</b>
<b>Net Operating Income</b>	<b>(0)</b>	<b>537,022</b>	<b>(0)</b>
<b>Operating Reserves</b>			
Prior-Year Retained Earnings	2,865,804	2,956,550	3,493,572
Current Year Reserve	(0)	537,022	(0)
<b>Total Net Reserve (Operating)</b>	<b>2,865,804</b>	<b>3,493,572</b>	<b>3,493,572</b>
<b>Student Fee Revenues</b>			
Student Fees	8,009,595	8,513,728	8,209,462
Interest Earnings	125,000	239,793	200,000
<b>Total</b>	<b>8,134,595</b>	<b>8,753,521</b>	<b>8,409,462</b>
<b>Student Fee Expenses</b>			
Chancellor Charges	30,000	20,288	30,000
Capital Projects Expenditures	5,000	1,616	5,000
Contra Revenue-Allowance & Fee Waiver	215,000	204,884	215,000
Return of Surplus for Operating	5,735,504	5,735,504	5,471,212
<b>Total</b>	<b>5,985,504</b>	<b>5,962,292</b>	<b>5,721,212</b>
<b>Net Student Fee Income</b>	<b>2,149,091</b>	<b>2,791,229</b>	<b>2,688,250</b>
<b>Debt Service</b>			
Annual Debt Service Payments	1,895,800	1,889,177	1,895,800
<b>Debt Coverage Ratio</b>	<b>1.13</b>	<b>1.48</b>	<b>1.42</b>
<b>Transfers In/Out</b>			
To Maintenance & Repair	836,000	1,254,000	418,000
<b>Reserves</b>			
Prior-Year Retained Earnings	7,786,038	6,771,592	4,000,000
Current Year Reserve	(582,709)	(351,948)	374,450
<b>Total Net Reserve (Student Fee)</b>	<b>7,203,329</b>	<b>6,419,644</b>	<b>4,374,450</b>
<b>Other Fund Reserves</b>			
Construction	3,019,074	4,264,799	0
Maintenance & Repair	2,390,548	2,764,668	3,182,668
<b>Total Other Fund Reserve</b>	<b>5,409,622</b>	<b>7,029,467</b>	<b>3,182,668</b>

Please complete applicable reserve data below per ICSUAM Policy 2001.00

**Student Union-Operating (RO001)**

19/20 Mandatory Reserve Designation	Amount*
Capital Improvement/Construction	764,000
Equipment Acquisition	200,000
Program Development	329,572
Future Debt Service	0
Facilities Maintenance and Repairs	1,850,000
Outstanding Commitments	250,000
Catastrophic Events	100,000
Encumbrances	
Economic Uncertainty	0 <i>(May not exceed \$3,528,401)</i>
<b>Total Reserve Designation</b>	<b>3,493,572</b> <i>(Must equal 19/20 Actual Net Reserve for Oper.)</i>

**Student Union-Student Fee (HDD01)**

19/20 Mandatory Reserve Designation	Amount*
Capital Improvement/Construction	3,769,866
Equipment Acquisition	100,000
Program Development	
Future Debt Service	1,931,778
Facilities Maintenance and Repairs	418,000
Outstanding Commitments	
Catastrophic Events	
Encumbrances	
CEL Campus Partners	
Economic Uncertainty	200,000 <i>(May not exceed \$4,067,298)</i>
<b>Total Reserve Designation</b>	<b>6,419,644</b> <i>(Must equal 19/20 Actual Net Reserve for Student Fee)</i>

\*These figures may be adjusted, as needed, to equal actual balances at 6/30/20

**CALIFORNIA STATE UNIVERSITY, SAN BERNARDINO  
AUXILIARY/ENTERPRISE BUDGET PLAN  
2020-2021**

**Area Health & Counseling Center**

	2019/2020 Approved Budget	2019/2020 Projected Actuals	2020/2021 Projected Budget	2020/2021 Amended Budget
<b>Operating Revenues (w/PDC)</b>				
Academic Year	5,055,973	5,404,015	4,899,609	4,899,609
Realign Facilities Fee to Operating				150,000
Waiver/Contra-Revenue	(142,243)	(133,888)	(138,574)	(138,574)
Summer Session	270,478	289,473	167,265	167,265
Revenue from Investments	11,560	31,140	31,542	31,538
<b>Total</b>	<b>5,195,768</b>	<b>5,590,740</b>	<b>4,959,842</b>	<b>5,109,838</b>
<b>Operating Expenses (w/PDC)</b>				
Management	387,259	274,704	401,808	257,172
Faculty (Counselors)	999,611	982,367	1,098,414	1,000,904
Staff	1,567,814	1,615,586	1,781,507	1,397,451
Temporary Help	279,912	152,238	231,974	159,242
Student Assistants	7,575	4,968	7,575	7,575
Benefits	1,960,163	1,723,816	2,037,948	1,627,463
Financial Aid Fee	95,534	95,135	97,038	97,038
Palm Desert Campus Operating Expenses	383,096	281,389	0	0
Supplies, Contract Services (incl. Psychiatry), Chargebacks, & Accr	593,862	526,190	541,040	82,216
Travel	18,687	13,509	18,993	5,698
Communications	19,778	22,801	24,480	24,480
Postage & Duplicating	5,473	5,129	6,000	6,000
Equipment, IT Hardware & IT Software	29,410	31,110	33,150	33,150
Professional Development	14,084	13,744	14,366	8,045
Cost Recovery - State	386,442	375,186	403,404	403,404
<b>Total</b>	<b>6,748,700</b>	<b>6,117,872</b>	<b>6,697,697</b>	<b>5,109,838</b>
<b>Net Operating Income</b>	<b>(1,552,932)</b>	<b>(527,132)</b>	<b>(1,737,855)</b>	<b>0</b>
<b>Operating Reserves</b>				
Prior-Year Retained Earnings	(2,554,717)	(2,212,166)	(2,739,298)	(2,739,298)
Current Year Reserve	(1,552,932)	(527,132)	(1,737,855)	0
<b>Total Net Reserve (Operating)</b>	<b>(4,107,649)</b>	<b>(2,739,298)</b>	<b>(4,477,153)</b>	<b>(2,739,298)</b>
<b>Facility Fee Revenues</b>				
Facility Fees-San Bernardino Campus & Palm Desert	596,319	546,769	563,172	563,172
Realign Facilities Fee to Operating				(150,000)
Waiver/Contra-Revenue	(43,425)	(22,092)	(22,534)	(22,534)
Fed Non-Op Grants	88,048	71,723	73,158	73,158
Interest Earnings	63,098	97,763	99,719	99,719
<b>Total</b>	<b>704,040</b>	<b>694,163</b>	<b>713,515</b>	<b>563,515</b>
<b>Facility Fee Expenses</b>				
Palm Desert Facility Fee Operating Expenses (RUA01)	5,000	(1,264)		
Contract Services	284	289	298	298
Overhead-Chancellor's Office	13,015	12,371	12,742	12,742
State Pro Rata	6,105	5,913	6,090	6,090
<b>Total</b>	<b>24,404</b>	<b>17,309</b>	<b>19,130</b>	<b>19,130</b>
<b>Net Facility Fee Income</b>	<b>679,636</b>	<b>676,854</b>	<b>694,385</b>	<b>544,385</b>
<b>Debt Service</b>				
Annual Debt Service Payments (if applicable)	452,987	434,280	451,162	451,162
<b>Debt Coverage Ratio</b>	<b>1.50</b>	<b>1.56</b>	<b>1.54</b>	<b>1.21</b>
<b>Transfers In/Out</b>				
To Maintenance & Repair (IDD01)	50,000	0	65,000	65,000
<b>Facility Fee Reserves</b>				
Prior-Year Retained Earnings	3,613,970	3,620,475	3,863,049	3,863,049
Current Year Reserve	176,649	242,574	178,223	28,223
<b>Total Net Reserve (Facility Fee)</b>	<b>3,790,619</b>	<b>3,863,049</b>	<b>4,041,272</b>	<b>3,891,272</b>
<b>Other Fund Reserves</b>				
Construction	0	0	0	0
Maintenance & Repair	175,672	196,730	131,730	131,730
<b>Total Other Fund Reserves</b>	<b>175,672</b>	<b>196,730</b>	<b>131,730</b>	<b>131,730</b>

Please complete applicable reserve data below per ICSUAM Policy 2001.00

**Health-Operating**

19/20 Mandatory Reserve Designation	Amount*
Capital Improvement/Construction	
Equipment Acquisition	
Program Development	
Future Debt Service	
Facilities Maintenance and Repairs	
Outstanding Commitments	
Catastrophic Events	
Encumbrances	
CEL Campus Partners	
Economic Uncertainty	
<b>Total Reserve Designation</b>	<b>0</b> <i>(Must equal 19/20 Actual Net Reserve for Oper.)</i>

*(May not exceed \$2,597,884)*

**Health-Facility Fee**

19/20 Mandatory Reserve Designation	Amount*
Capital Improvement/Construction	
Equipment Acquisition	200,000
Program Development	
Future Debt Service	1,000,000
Facilities Maintenance and Repairs	150,000
Outstanding Commitments	156,029
Catastrophic Events	2,005,000
Encumbrances	
CEL Campus Partners	
Economic Uncertainty	352,020
<b>Total Reserve Designation</b>	<b>3,863,049</b> <i>(Must equal 19/20 Actual Net Reserve for Facil.)</i>

*(May not exceed \$352,020)*

\*These figures may be adjusted, as needed, to equal actual balances at 6/30/20

**CALIFORNIA STATE UNIVERSITY, SAN BERNARDINO**  
**AUXILIARY/ENTERPRISE BUDGET PLAN**  
**2020-2021**

**Area University Enterprises Corporation**

	2019/2020 Approved Budget	2019/2020 Projected Actuals	2020/2021 Projected Budget
<b>Operating Revenues</b>			
Administrative Fees	15,000	12,700	10,000
Commissions	1,417,000	810,400	1,456,000
Sponsored Programs Recovered Indirect	3,200,000	3,200,000	3,150,000
Interest Earnings	39,000	38,000	32,000
Other	232,000	313,000	195,000
<b>Total</b>	4,903,000	4,374,100	4,843,000
<b>Operating Expenses</b>			
Salaries and Benefits	792,000	767,700	738,100
Contract Services	1,896,000	1,808,200	1,927,300
Commercial Operations	1,032,400	1,034,727	670,800
Supplies & Services	20,500	22,220	20,000
Professional Development/Travel	11,500	30,500	20,000
Repairs and Maintenance	24,500	16,000	16,000
Insurance	83,000	83,116	102,800
Audit Fees	48,000	50,500	48,000
Other	219,500	268,257	251,400
<b>Total</b>	4,127,400	4,081,220	3,794,400
<b>Other Adjustments</b>			
Allocations to campus	55,000	40,000	40,000
IDC allocation to campus	1,205,200	1,296,500	1,149,000
<b>Net Operating Income</b>	(484,600)	(1,043,620)	(140,400)
<b>Non-Operating Expenses</b>			
	500,000	650,000	500,000
<b>Change in Fund Balance</b>	(984,600)	(1,693,620)	(640,400)
<b>Debt Service</b>			
Annual Debt Service Payments (if applicable)			
<b>Debt Coverage Ratio</b>			
	N/A	N/A	N/A
<b>Reserves + Other Net Assets</b>			
Prior-Year Other Net Assets	7,772,655	7,772,655	6,079,035
Prior-Year Reserves	1,502,733	1,502,733	1,502,733
Current Year Change in Fund Balance	(984,600)	(1,693,620)	(640,400)
<b>Total Reserves + Other Net Assets</b>	8,290,788	7,581,768	6,941,368



Area University Enterprises Corporation

Please complete applicable reserve entries below. For information purposes only.

<b>19/20 Mandatory Reserve Designation</b>	<b>Amount</b>
Capital Improvement/Construction	259,620
Equipment Acquisition	
Program Development	
Future Debt Service	
Facilities Maintenance and Repairs	
Outstanding Commitments	350,000
Catastrophic Events	
Encumbrances	
CEL Campus Partners	
Economic Uncertainty	893,113
<b>Total Reserve Designation</b>	<b>1,502,733</b> <i>(Should equal 19/20 Actual Total Net Reserve)</i>

**CALIFORNIA STATE UNIVERSITY, SAN BERNARDINO  
 AUXILIARY/ENTERPRISE 19-20 FUND BALANCE  
 DESIGNATED RESERVES SUMMARY**

	ASI	CEGE	Health Center	Health Center Facilities	Housing	Parking	Parking Fines/Forfeitures	Philanthropic	SMSU & SRWC	UEC	Total
<b>Operating Reserves</b>											
Capital Improvement/Construction	200,000					550,000			4,533,866	259,620	5,543,486
Equipment Acquisition	100,000			200,000					300,000		600,000
Program Development	666,788						108,588		329,572		1,104,948
Future Debt Service		5,646,750		1,000,000		936,952			1,931,778		9,515,480
Facilities Maintenance and Repairs				150,000					2,268,000		2,418,000
Outstanding Commitments	1,000,000			156,029					250,000	350,000	1,756,029
Catastrophic Events	1,000,000			2,005,000					100,000		3,105,000
Encumbrances						140,347	140,558				280,905
Financial Aid-Scholarships								235,351			235,351
Economic Uncertainty		6,727,086		352,020				60,126	200,000	893,113	8,232,345
<b>Total Operating Reserves</b>	<b>2,966,788</b>	<b>12,373,836</b>	<b>0</b>	<b>3,863,049</b>	<b>0</b>	<b>1,627,299</b>	<b>249,146</b>	<b>295,477</b>	<b>9,913,216</b>	<b>1,502,733</b>	<b>32,791,544</b>

<b>Other Fund Reserves</b>											
Construction		860,832			21,864				4,264,799		5,147,495
Maintenance & Repair		539,727		196,730	492,000	874			2,764,668		3,993,999
Campus Partners		1,962,343									1,962,343
<b>Total Other Reserves</b>	<b>0</b>	<b>3,362,902</b>	<b>0</b>	<b>196,730</b>	<b>513,864</b>	<b>874</b>	<b>0</b>	<b>0</b>	<b>7,029,467</b>	<b>0</b>	<b>11,103,837</b>