

Administration and Finance  
University Budget Office

**DATE:** September 10, 2021

**TO:** Monir Ahmed, Associate Vice President, Finance & Administrative Services  
Sam Sudhakar, Administrator in Charge, Administration & Finance  
Tomás D. Morales, President

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

**RE:** **FY 21-22 Auxiliary and Enterprise Fund Budgets**

Enclosed for your review and approval are the 21-22 Auxiliary and Enterprise Fund budgets for the entities listed below:

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

Each Auxiliary/Enterprise area has included year-end actuals as of FY 20-21 along with projected revenue, expenses and reserve amounts for FY 21-22. Reserve designations for 20-21 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>	<i>M. Monir Ahmed</i>	Sep 20, 2021
	M. Monir Ahmed, Associate Vice President	Date
	<i>Samuel Sudhakar</i>	Sep 20, 2021
	Samuel Sudhakar, Vice President & CIO, ITS and Administrator in Charge, Division of Administration & Finance	Date
<b>Approved:</b>	<i>[Signature]</i>	
	Tomás D. Morales, President	Date

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**CALIFORNIA STATE UNIVERSITY, SAN BERNARDINO**  
**AUXILIARY/ENTERPRISE BUDGET PLAN**  
**2021-2022**

Area Associated Students, Inc.

	2020/2021 Approved Budget	2020/2021 Actuals	2021/2022 Projected Budget
<b>Operating Revenues</b>			
Student Fees	1,632,787	1,729,040	1,674,354
Interest Earnings	10,000	42,895	10,000
<b>Total</b>	<b>1,642,787</b>	<b>1,771,935</b>	<b>1,684,354</b>
<b>Operating Expenses</b>			
Management	97,608	79,920	98,000
Staff	206,300	217,116	213,660
Student Assistants	337,275	282,357	422,785
Overtime	100	0	100
Benefits	151,044	156,159	124,214
Supplies & Services (Includes Utilities, etc)	172,288	1,047,091	80,601
Travel	32,303	65,753	91,700
Accounting/Audits/Legal Consultants	40,600	29,777	28,000
Equipment, IT Hardware & IT Software	13,200	180,477	19,340
Hospitality/Special Events	176,050	52,580	181,354
Scholarships/Campus Support	345,376	524,640	359,600
PDC activities	48,643	6,775	35,000
Insurance	22,000	19,488	20,000
<b>Total</b>	<b>1,642,787</b>	<b>2,662,134</b>	<b>1,674,354</b>
<b>Net Operating Income</b>	<b>0</b>	<b>(890,199)</b>	<b>10,000</b>
<b>Debt Service</b>			
Annual Debt Service Payments (if applicable)			
<b>Debt Coverage Ratio</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>
<b>Reserves</b>			
Prior-Year Retained Earnings	2,966,788	2,574,166	1,683,967
Current Year Reserve	0	(890,199)	10,000
<b>Total Net Reserve</b>	<b>2,966,788</b>	<b>1,683,967</b>	<b>1,693,967</b>
<b>Return of Surplus for Operations</b>	1,632,787	1,729,040	1,674,354

Please designate applicable reserves below. For information purposes only.

20/21 Mandatory Reserve Designation	Amount
Capital Improvement/Construction	200,000
Equipment Acquisition	100,000
Program Development	0
Future Debt Service	0
Facilities Maintenance and Repairs	0
Outstanding Commitments	0
Catastrophic Events	1,109,079
Encumbrances	0
CEL Campus Partners	0
Economic Uncertainty	274,888
<b>Total Reserve Designation</b>	<b>1,683,967</b> <i>(Should equal 20/21 Actual Total Net Reserve)</i>

**CALIFORNIA STATE UNIVERSITY, SAN BERNARDINO**  
**AUXILIARY/ENTERPRISE BUDGET PLAN**  
**2021-2022**

Area College of Extended & Global Education

	2020/2021 Approved Budget*	2020/2021 Actuals*	2021/2022 Projected Budget*
<b>Operating Revenues</b>			
Student Fees	7,307,659	7,555,312	7,850,000
Summer Session	8,856,510	11,613,925	10,255,000
Winter Intersession	0	798,376	800,000
Early Start/CFS	381,557	22,699	90,000
Interest Earnings	400,000	443,300	400,000
Other	67,994	52,773	50,000
<b>Total</b>	<b>17,013,720</b>	<b>20,486,386</b>	<b>19,445,000</b>
<b>Operating Expenses</b>			
CEGE Salaries and Benefits	3,471,902	3,046,751	3,199,089
CEGE Instructors Salaries and Benefits	1,298,709	1,502,768	1,577,907
Other Operating Expenses	1,201,729	960,663	1,008,696
Equipment (Instructional, Furniture, IT, etc.)	25,000	78	25,000
Summer Session Expenses	7,614,752	12,961,739	8,716,750
Winter Intersession Expenses	0	750,369	751,000
Early Start/Coyote First Step Expenses	381,557	147,668	200,000
Cost Recovery-University	375,821	426,053	400,000
State Pro-Rata	219,497	132,499	160,000
Chancellor Office Charges	171,156	104,230	187,436
Maint/Repair	206,026	29,437	103,000
<b>Total</b>	<b>14,966,148</b>	<b>20,062,254</b>	<b>16,328,877</b>
<b>Net Operating Income</b>	<b>2,047,572</b>	<b>424,132</b>	<b>3,116,123</b>
<b>Debt Service</b>			
Annual Debt Service Payments <i>(if applicable)</i>	1,891,661	2,823,375	1,892,918
		<i>67% for CGI Debt Service Payment - CEGE portion only in FY 21-22</i>	
<b>Debt Coverage Ratio</b>	<b>1.08</b>	<b>0.15</b>	<b>1.65</b>
<b>Transfers In/Out</b>			
To/From Construction	(300,000)	0	(50,000)
To Maintenance & Repair	0	0	0
To Campus Partners	1,244,823	818,952	900,000
Same CSU Fund - Summer/Winter Rev Share	(250,000)	(1,080,500)	(1,000,000)
<b>Operating Reserves</b>			
Prior-Year Retained Earnings	12,373,836	13,494,031	11,356,336
Current Year Reserve	(538,912)	(2,137,695)	1,373,205
<b>Total Net Reserve-Operating</b>	<b>11,834,924</b>	<b>11,356,336</b>	<b>12,729,541</b>
<b>Other Fund Reserves</b>			
Construction	0	762,880	0
Maintenance & Repair	400,000	539,797	500,000
Campus Partners	1,500,000	2,322,984	2,000,000
<b>Total Other Fund Reserves</b>	<b>1,900,000</b>	<b>3,625,661</b>	<b>2,500,000</b>

\*Includes Early Start Program

Please complete applicable reserve data below per ICSUAM Policy 2001.00

CEGE-Operating	
20/21 Mandatory Reserve Designation	Amount**
Capital Improvement/Construction	
Equipment Acquisition	
Program Development	
Future Debt Service	7,058,438
Facilities Maintenance and Repairs	45,255
Outstanding Commitments	
Catastrophic Events	
Encumbrances	1,252,643
CEGE Campus Partners	
Economic Uncertainty	3,000,000 <i>(May not exceed \$8,506,860)</i>
<b>Total Reserve Designation</b>	<b>11,356,336</b> <i>(Must equal 20/21 Actual Net Reserve for Oper.)</i>

\*\*These figures may be adjusted, as needed, to equal actual balances at 6/30/21

**CALIFORNIA STATE UNIVERSITY, SAN BERNARDINO**  
**AUXILIARY/ENTERPRISE BUDGET PLAN**  
**2021-2022**

**Area      Health & Counseling Center**

	2020/2021 Approved Budget	2020/2021 Actuals	2021/2022 Projected Budget
<b>Operating Revenues (w/PDC)</b>			
Academic Year	4,899,609	5,166,216	5,323,230
Realign Facilities Fee to Operating	150,000	0	0
Waiver/Contra-Revenue	(138,574)	(148,528)	(151,499)
Summer Session	167,265	413,453	206,670
Revenue from Investments	31,538	(48,430)	(48,914)
<b>Total</b>	<b>5,109,838</b>	<b>5,382,711</b>	<b>5,329,487</b>
<b>Operating Expenses (w/PDC)</b>			
Management	257,172	311,011	264,312
Faculty (Counselors)	1,000,904	1,066,316	1,065,756
Staff	1,397,451	1,350,473	1,659,306
Temporary Help	159,242	158,413	106,228
Student Assistants	7,575	0	7,575
Benefits	1,627,463	1,657,356	1,861,906
Financial Aid Fee	97,038	62,642	98,979
Supplies, Contract Svcs (incl. Psychiatry), Chargebacks, Accreditation	82,216	333,949	501,876
Travel	5,698	101	8,533
Communications	24,480	20,503	24,480
Postage & Duplicating	6,000	1,035	6,000
Equipment, IT Hardware & IT Software	33,150	29,680	16,000
Professional Development	8,045	13,831	12,000
Cost Recovery - State	403,404	396,079	412,232
<b>Total</b>	<b>5,109,838</b>	<b>5,401,390</b>	<b>6,045,183</b>
<b>Net Operating Income</b>			
	<b>0</b>	<b>(18,679)</b>	<b>(715,696)</b>
<b>Operating Reserves</b>			
Prior-Year Retained Earnings	(2,739,298)	(2,907,734)	(2,926,412)
Current Year Reserve	0	(18,679)	(715,696)
<b>Total Net Reserve (Operating)</b>			
	<b>(2,739,298)</b>	<b>(2,926,412)</b>	<b>(3,642,108)</b>
<b>Facility Fee Revenues</b>			
Facility Fees-San Bernardino Campus & Palm Desert	563,172	591,371	580,770
Realign Facilities Fee to Operating	(150,000)		
Waiver/Contra-Revenue	(22,534)	(14,604)	(22,981)
Fed Non-Op Grants	73,158	86,432	73,889
Interest Earnings	99,719	99,350	100,716
<b>Total</b>	<b>563,515</b>	<b>762,549</b>	<b>732,394</b>
<b>Facility Fee Expenses</b>			
Contract Services	298	308	301
Overhead-Chancellor's Office	12,742	12,343	12,870
State Pro Rata	6,090	6,067	6,151
<b>Total</b>	<b>19,130</b>	<b>18,718</b>	<b>19,322</b>
<b>Net Facility Fee Income</b>			
	<b>544,385</b>	<b>743,831</b>	<b>713,072</b>
<b>Debt Service</b>			
Annual Debt Service Payments (if applicable)	451,162	437,562	453,812
<b>Debt Coverage Ratio</b>			
	<b>1.21</b>	<b>1.70</b>	<b>1.57</b>
<b>Transfers In/Out</b>			
To Maintenance & Repair (IDD01)	65,000	0	50,000
<b>Facility Fee Reserves</b>			
Prior-Year Retained Earnings	3,863,049	3,916,672	4,222,940
Current Year Reserve	28,223	306,268	209,260
<b>Total Net Reserve (Facility Fee)</b>			
	<b>3,891,272</b>	<b>4,222,940</b>	<b>4,432,200</b>
<b>Other Fund Reserves</b>			
Construction	0		
Maintenance & Repair	131,730	189,320	239,320
<b>Total Other Fund Reserves</b>			
	<b>131,730</b>	<b>189,320</b>	<b>239,320</b>

Please complete applicable reserve data below per ICSUAM Policy 2001.00

Health-Operating	
20/21 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 \$2,554,919)</i>
<b>Total Reserve Designation</b>	<b>0</b> <i>(Must equal 20/21 Actual Net Reserve for Oper.)</i>

Health-Facility Fee	
20/21 Mandatory Reserve Designation	Amount*
Capital Improvement/Construction	
Equipment Acquisition	200,000
Program Development	
Future Debt Service	1,000,000
Facilities Maintenance and Repairs	241,182
Outstanding Commitments	500,000
Catastrophic Events	2,000,000
Encumbrances	
CEL Campus Partners	
Economic Uncertainty	281,758
	<i>(May not exceed \$281,758)</i>
<b>Total Reserve Designation</b>	<b>4,222,940</b> <i>(Must equal 20/21 Actual Net Reserve for Facility Fee)</i>

\*These figures may be adjusted, as needed, to equal actual balances at 6/30/21

**CALIFORNIA STATE UNIVERSITY, SAN BERNARDINO**  
**AUXILIARY/ENTERPRISE BUDGET PLAN**  
**2021-2022**

Area                      **Housing**

	2020/2021 Approved Budget	2020/2021 Actuals	2021/2022 Projected Budget
<b>Operating Revenues</b>			
Regular Session	4,077,628	1,400,491	5,234,412
Summer Session	150,000	281,651	290,101
Interest-SMIF	114,617	72,262	74,430
Other	5,576	8,788,212	6,094
UEC Contributions	179,369		105,773
Conferences	75,000	87,382	90,004
Bad Debts	(40,000)	(373,148)	(384,342)
Residential Education Revenue	28,000	17,383	17,904
<b>Total</b>	<b>4,590,189</b>	<b>10,274,234</b>	<b>5,434,376</b>
<b>Operating Expenses</b>			
Salaries - Professional	736,760	1,178,156	1,268,611
Salaries - Student Assistants	48,720	7,308	48,720
Benefits	446,156	941,594	985,717
Communication	31,787	24,089	24,812
Utilities	900,000	899,527	1,014,742
Travel	0	1,394	5,000
System Wide Costs	6,090	6,067	6,249
Contract Services	144,022	241,786	300,000
Info Tech Costs	40,000		20,000
Cost Recovery - State	1,162,350	1,218,565	1,187,882
Insurance	68,109	62,270	47,524
Supplies & Service	190,931	48,461	130,000
Postage	3,000	22	1,500
Duplicating	3,500	67	3,500
Other	320,043	309,023	352,129
Residential Education Expenses	18,000	660	10,000
<b>Total</b>	<b>4,119,469</b>	<b>4,938,990</b>	<b>5,406,386</b>
<b>Net Operating Income</b>	<b>470,720</b>	<b>5,335,244</b>	<b>27,990</b>
<b>Debt Service</b>			
Annual Debt Service Payments	8,722,107	8,415,761	8,462,355
<b>Debt Coverage Ratio</b>	<b>0.05</b>	<b>0.63</b>	<b>0.00</b>
<b>Transfers In/Out</b>			
To Maintenance & Repair (FAD01)	0	849,393	
From Construction (HAF01)	0		
<b>Meal Plan (HAD04)</b>			
Revenues (Student Financial Services)	0		
Expenses (Sodexo Billings)	0	3,874	0
<b>Net Meal Plan*</b>		<b>(3,874)</b>	
<b>Operating Reserves</b>			
Prior-Year Retained Earnings	(1,273,205)	6,496,821	2,563,036
Current Year Reserve	(8,251,387)	(3,933,785)	(8,434,365)
<b>Total Net Reserve (Operating)</b>	<b>(9,524,592)</b>	<b>2,563,036</b>	<b>(5,871,329)</b>
<b>Other Fund Reserves:</b>			
Construction	0	3,406	0
Maintenance & Repair	0	1,173,612	0
<b>Total Other Fund Reserve</b>	<b>0</b>	<b>1,177,018</b>	<b>0</b>



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

<b>20/21 Mandatory Reserve Designation</b>	<b>Amount*</b>
Capital Improvement/Construction	
Equipment Acquisition	
Program Development	
Future Debt Service	
Facilities Maintenance and Repairs	2,563,036
Outstanding Commitments	
Catastrophic Events	
Encumbrances	
CEL Campus Partners	
Economic Uncertainty	<i>(May not exceed \$2,295,095)</i>
<b>Total Reserve Designation</b>	<b>2,563,036</b> <i>(Must equal 20/21 Actual Net Reserve for Oper.)</i>

\*These figures may be adjusted, as needed, to equal actual balances at 6/30/21

**CALIFORNIA STATE UNIVERSITY, SAN BERNARDINO**  
**AUXILIARY/ENTERPRISE BUDGET PLAN**  
**2021-2022**

	Area	Parking	
	2020/2021 Approved Budget	2020/2021 Actuals	2021/2022 Projected Budget
<b>Operating Revenues</b>			
Permit Sales-Staff	51,820	135	347,437
Permit Sales-Student Annuals	0	(3,762)	597,686
Permit Sales-Summer	69,825	4,082	192,736
Permit Sales-Fall	17,100	5,985	1,710,913
Permit Sales-Winter	0	428	0
Permit Sales-Spring	85,500	17,328	1,614,069
Permit Sales-University Village	39,330	19,152	123,120
Daily Permit Sales	38,000	67,473	1,156,324
Misc Revenue	3,165	2,479,859	10,148
Special Events	0	1,710	96,538
Interest Income	12,500	82,304	45,966
<b>Total</b>	<b>317,240</b>	<b>2,674,693</b>	<b>5,894,938</b>
<b>Operating Expenses</b>			
Management	97,008	97,008	97,008
Staff	190,041	565,157	762,103
Student Assistants	123,450	32,689	197,058
Overtime	0	25,867	66,176
Benefits	376,478	535,811	623,559
Supplies & Services, Repairs & Maintenance	36,017	35,990	134,834
Utilities	80,286	99,145	101,197
Travel	0	0	2,575
Equipment, IT Hardware & IT Software	63,565	44,957	51,288
Systemwide Cost	31,580	19,724	26,422
Cost Recovery - State	805,689	823,459	704,165
Other	358,909	226,869	449,623
<b>Total</b>	<b>2,163,023</b>	<b>2,506,675</b>	<b>3,216,007</b>
<b>Net Operating Income</b>	<b>(1,845,783)</b>	<b>168,018</b>	<b>2,678,931</b>
<b>Debt Service</b>			
Parking Structure Bond Pymt	2,312,336	2,107,501	2,107,501
Parking Lot N Bond Pymt	0		215,000
<b>Total Annual Debt Service Payment</b>	<b>2,312,336</b>	<b>2,107,501</b>	<b>2,322,501</b>
<b>Debt Coverage Ratio</b>	<b>(0.80)</b>	<b>0.08</b>	<b>1.15</b>
<b>Transfers In/Out</b>			
To Construction/M&R (JDD01)	650,000	1,367,297	4,000,000
To Fines & Forfeitures (HBD02)		70,000	0
<b>Operating Reserves</b>			
Prior-Year Retained Earnings	1,627,299	3,938,157	561,377
Current Year Reserve	(4,808,119)	(3,376,780)	(3,643,570)
<b>Total Net Reserve (Operating)</b>	<b>(3,180,820)</b>	<b>561,377</b>	<b>(3,082,193)</b>
<b>Parking-Fines/Forfeitures</b>			
Revenues	58,400	1,683	532,888
From HBD02		70,000	0
Expenses	241,385	221,424	619,808
Prior-Year Retained Earning	249,145	223,445	73,704
<b>Total Net Reserve (Fines/Forfeitures)</b>	<b>66,160</b>	<b>73,704</b>	<b>(13,216)</b>
<b>Other Fund Reserves</b>			
Construction	0	700,942	986,142
Maintenance & Repair	44,452	434,157	284,156
<b>Total Other Fund Reserves</b>	<b>44,452</b>	<b>1,135,099</b>	<b>1,270,298</b>

Please complete applicable reserve data below per ICSUAM Policy 2001.00

Parking-Operating	
20/21 Mandatory Reserve Designation	Amount*
Capital Improvement/Construction	187,757
Equipment Acquisition	
Program Development	
Future Debt Service	215,000
Facilities Maintenance and Repairs	
Outstanding Commitments	
Catastrophic Events	
Encumbrances	
CEL Campus Partners	
Economic Uncertainty	158,620
	<i>(May not exceed \$158,620)</i>
<b>Total Reserve Designation</b>	<b>561,377</b>
	<i>(Must equal 20/21 Actual Net Reserve for Oper.)</i>

Parking-Fines/Forfeitures	
20/21 Mandatory Reserve Designation	Amount*
Capital Improvement/Construction	
Equipment Acquisition	
Program Development	38,000
Future Debt Service	
Facilities Maintenance and Repairs	
Outstanding Commitments	
Catastrophic Events	
Encumbrances	35,704
CEL Campus Partners	
Economic Uncertainty	
	<i>(May not exceed \$29,200)</i>
<b>Total Reserve Designation</b>	<b>73,704</b>
	<i>(Must equal 20/21 Actual Net Reserve for F&amp;F)</i>

\*These figures may be adjusted, as needed, to equal actual balances at 6/30/21

**CALIFORNIA STATE UNIVERSITY, SAN BERNARDINO**  
**AUXILIARY/ENTERPRISE BUDGET PLAN**  
**2021/2022**

**Area**

**Philanthropic Foundation**

	2020/2021 Approved Budget	2020/2021 Projected Actuals	2021/2022 Projected Budget
<b>Operating Revenues</b>			
Vanguard/SWIFT	108,000	175,000	150,000
Endowment Mgmt Fee	260,000	340,000	350,000
Community Board Membership	18,000	18,000	18,000
Other	700	787	700
<b>Total</b>	<b>386,700</b>	<b>533,787</b>	<b>518,700</b>
<b>Operating Expenses</b>			
Contract Services	94,100	82,000	94,100
Insurance	15,000	15,304	15,500
Audit	20,000	19,500	20,300
Supplies & Services	10,000	943	15,000
Scholarships	70,000	70,000	100,000
Faculty/Student Innovation Grants	0	0	25,000
Board Development	12,000	14,424	15,000
<b>Total</b>	<b>221,100</b>	<b>202,171</b>	<b>284,900</b>
<b>Net Operating Income</b>	<b>165,600</b>	<b>331,616</b>	<b>233,800</b>
<b>Debt Service</b>			
Annual Debt Service Payments (if applicable)			
<b>Debt Coverage Ratio</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>
<b>Reserves</b>			
Prior-Year Retained Earnings	295,477	295,477	627,093
Current Year Reserve	165,600	331,616	233,800
Underwater Endowment Support	0	0	0
<b>Total Net Reserve</b>	<b>461,077</b>	<b>627,093</b>	<b>860,893</b>

**Area**

**Philanthropic Foundation**

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Please designate applicable reserves below. For information purposes only.

<b>20/21 Mandatory Reserve Designation</b>	<b>Amount*</b>
Capital Improvement/Construction	
Equipment Acquisition	
Program Development	
Future Debt Service	
Facilities Maintenance and Repairs	
Outstanding Commitments	
Financial Aid - Scholarships	566,967
Catastrophic Events	
Encumbrances	
CEL Campus Partners	
Economic Uncertainty*	60,126
<b>Total Reserve Designation</b>	<b>627,093</b> <i>(Should equal 20/21 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**  
**2021-2022**

**Area Student Union / Recreation & Wellness**

	2020/2021 Approved Budget	2020/2021 Actuals	2021/2022 Projected Budget
<b>Operating Revenues</b>			
Return of Surplus	5,471,212	5,471,212	7,382,484
Interest Earnings	75,000	67,981	70,000
Other	698,134	659,576	918,069
<b>Total</b>	<b>6,244,346</b>	<b>6,198,769</b>	<b>8,370,553</b>
<b>Operating Expenses</b>			
Management	649,296	693,479	652,681
Staff	1,326,831	1,130,652	1,848,834
Temporary Staff	6,977	1,407	8,000
Student Assistants	1,140,639	259,618	1,673,659
Overtime	420	0	902
Benefits	1,108,197	1,025,624	1,434,955
Supplies & Services	226,259	95,265	288,576
Travel	68,658	7,970	124,308
Equipment, IT Hardware & IT Software	25,836	1,683	50,543
Utilities	460,726	140,875	772,850
Cost Allocation	566,536	409,440	480,204
Other	663,971	383,254	1,139,576
<b>Total</b>	<b>6,244,346</b>	<b>4,149,267</b>	<b>8,475,088</b>
<b>Net Operating Income</b>	<b>(0)</b>	<b>2,049,502</b>	<b>(104,535)</b>
<b>Operating Reserves</b>			
Prior-Year Retained Earnings	3,493,572	3,912,455	5,961,957
Current Year Reserve	(0)	2,049,502	(104,535)
<b>Total Net Reserve (Operating)</b>	<b>3,493,572</b>	<b>5,961,957</b>	<b>5,857,422</b>
<b>Student Fee Revenues</b>			
Student Fees	8,209,462	8,807,690	12,399,448
Interest Earnings	200,000	275,090	225,000
<b>Total</b>	<b>8,409,462</b>	<b>9,082,780</b>	<b>12,624,448</b>
<b>Student Fee Expenses</b>			
Chancellor Charges	30,000	27,543	30,000
Capital Projects Expenditures	5,000	0	5,000
Contra Revenue-Allowance & Fee Waiver	215,000	232,810	550,000
Return of Surplus for Operating	5,471,212	5,471,212	7,382,484
<b>Total</b>	<b>5,721,212</b>	<b>5,731,565</b>	<b>7,967,484</b>
<b>Net Student Fee Income</b>	<b>2,688,250</b>	<b>3,351,215</b>	<b>4,656,964</b>
<b>Debt Service</b>			
Annual Debt Service Payments	1,895,800	1,899,475	4,169,926
<b>Debt Coverage Ratio</b>	<b>1.42</b>	<b>1.76</b>	<b>1.12</b>
<b>Transfers In/Out</b>			
To Maintenance & Repair	418,000	0	836,000
<b>Reserves</b>			
Prior-Year Retained Earnings	4,000,000	4,791,339	6,243,079
Current Year Reserve	374,450	1,451,740	(348,962)
<b>Total Net Reserve (Student Fee)</b>	<b>4,374,450</b>	<b>6,243,079</b>	<b>5,894,117</b>
<b>Other Fund Reserves</b>			
Construction	0	4,520,285	0
Maintenance & Repair	3,182,668	2,727,117	3,563,117
<b>Total Other Fund Reserve</b>	<b>3,182,668</b>	<b>7,247,402</b>	<b>3,563,117</b>

Please complete applicable reserve data below per ICSUAM Policy 2001.00

**Student Union-Operating (RO001)**

20/21 Mandatory Reserve Designation	Amount*
Capital Improvement/Construction	1,000,000
Equipment Acquisition	750,000
Program Development	325,000
Future Debt Service	
Facilities Maintenance and Repairs	3,000,000
Outstanding Commitments	250,000
Catastrophic Events	350,000
Encumbrances	
Economic Uncertainty	286,957
<b>Total Reserve Designation</b>	<b>5,961,957</b> <i>(Must equal 20/21 Actual Net Reserve for Oper.)</i>

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

20/21 Mandatory Reserve Designation	Amount*
Capital Improvement/Construction	500,000
Equipment Acquisition	100,000
Program Development	
Future Debt Service	4,169,926
Facilities Maintenance and Repairs	836,000
Outstanding Commitments	
Catastrophic Events	350,000
Encumbrances	
CEL Campus Partners	
Economic Uncertainty	287,153 <i>(May not exceed \$4,204,731)</i>
<b>Total Reserve Designation</b>	<b>6,243,079</b> <i>(Must equal 20/21 Actual Net Reserve for Student Fee)</i>

\*These figures may be adjusted, as needed, to equal actual balances at 6/30/21

**CALIFORNIA STATE UNIVERSITY, SAN BERNARDINO**  
**AUXILIARY/ENTERPRISE BUDGET PLAN**  
**2021-2022**

Area University Enterprises Corporation

	2020/2021 Approved Budget	2020/2021 Projected Actuals	2021/2022 Projected Budget
<b>Operating Revenues</b>			
Administrative Fees	10,000	50,000	55,000
Commissions	1,456,000	1,331,000	670,000
Sponsored Programs Recovered Indirect	3,150,000	2,950,000	3,200,000
Interest Earnings	32,000	64,000	64,000
Other	195,000	164,000	81,000
<b>Total</b>	<b>4,843,000</b>	<b>4,559,000</b>	<b>4,070,000</b>
<b>Operating Expenses</b>			
Salaries and Benefits	738,100	761,000	753,000
Contract Services	1,927,300	2,053,000	2,018,000
Commercial Operations	670,800	1,253,000	2,005,000
Supplies & Services	20,000	17,000	26,500
Professional Development/Travel	20,000	1,500	18,000
Repairs and Maintenance	16,000	3,500	12,000
Insurance	102,800	93,000	126,000
Audit Fees	48,000	49,000	49,000
Other	251,400	118,000	120,500
<b>Total</b>	<b>3,794,400</b>	<b>4,349,000</b>	<b>5,128,000</b>
<b>Other Adjustments</b>			
Allocations to campus	(40,000)	(21,000)	(45,000)
IDC allocation to campus	(1,149,000)	(842,000)	(1,142,000)
Paycheck Protection Program Loan	0	400,000	0
HEERF Reimbursement	0	1,000,000	1,750,000
<b>Net Operating Income</b>	<b>(140,400)</b>	<b>747,000</b>	<b>(495,000)</b>
<b>Non-Operating Expenses</b>			
	500,000	650,000	650,000
<b>Change in Fund Balance</b>	<b>(640,400)</b>	<b>97,000</b>	<b>(1,145,000)</b>
<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	3,818,872	3,818,872	3,915,872
Prior-Year Reserves	1,471,163	1,471,163	1,471,163
Current Year Change in Fund Balance	(640,400)	97,000	(1,145,000)
<b>Total Reserves + Other Net Assets</b>	<b>4,649,635</b>	<b>5,387,035</b>	<b>4,242,035</b>



Area University Enterprises Corporation

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

<b>20/21 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	290,000
Catastrophic Events	
Encumbrances	
CEL Campus Partners	
Economic Uncertainty	921,543
<b>Total Reserve Designation</b>	<b>1,471,163</b>

CALIFORNIA STATE UNIVERSITY, SAN BERNARDINO  
 AUXILIARY/ENTERPRISE 20-21 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					187,757			1,500,000	259,620	2,147,377
Equipment Acquisition	100,000			200,000					850,000		1,150,000
Program Development							38,000		325,000		363,000
Future Debt Service		7,058,438		1,000,000		215,000			4,169,926		12,443,364
Facilities Maintenance and Repairs		45,255		241,182	2,563,036				3,836,000		6,685,473
Outstanding Commitments				500,000					250,000	290,000	1,040,000
Catastrophic Events	1,109,079			2,000,000					700,000		3,809,079
Encumbrances		1,252,643					35,704				1,288,347
Financial Aid-Scholarships								566,967			566,967
Economic Uncertainty	274,888	3,000,000		281,758		158,620		60,126	574,110	921,543	5,271,045
<b>Total Operating Reserves</b>	<b>1,683,967</b>	<b>11,356,336</b>	<b>0</b>	<b>4,222,940</b>	<b>2,563,036</b>	<b>561,377</b>	<b>73,704</b>	<b>627,093</b>	<b>12,205,036</b>	<b>1,471,163</b>	<b>34,764,652</b>
<b>Other Fund Reserves</b>											
Construction		762,880			3,406	700,942			4,264,799		5,732,027
Maintenance & Repair		539,797		189,320	1,173,612	434,157			2,764,668		5,101,554
Campus Partners		2,322,984									2,322,984
<b>Total Other Reserves</b>	<b>0</b>	<b>3,625,661</b>	<b>0</b>	<b>189,320</b>	<b>1,177,018</b>	<b>1,135,099</b>	<b>0</b>	<b>0</b>	<b>7,029,467</b>	<b>0</b>	<b>13,156,565</b>