

Administration and Finance *University Budget Office*

MEMORANDUM

DATE:

July 20, 2017

TO:

Vice President Freer

President Morales

In Turn

FROM:

Davina Lindsey

Principal Cost & Policy Analyst

RE:

FY 17-18 Auxiliary and Enterprise Fund Budgets

Enclosed are the 17-18 Auxiliary and Enterprise Fund budgets for your review and approval.

Each Auxiliary/Enterprise area has included their year-end projections for FY 16-17 along with projected revenue, expenses and reserve amounts for the upcoming year. Reserve designations for 16-17 balances have also 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.

Please let me know once these budgets have been approved and I will communicate back to the appropriate departments.

Enclosures

Approved:

A

Dr. Douglas R. Freer

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Date

Vice President, Administration & Finance

Dr. Tomás D. Morales

President

Date

909.537.5134 • fax: 909.537.7779

5500 UNIVERSITY PARKWAY, SAN BERNARDINO, CA 92407-2393

Area Associated Students, Inc.

	2016/2017	2016/2017	2017/2018
	Approved Budget	Projected Actuals	Projected Budget
Operating Revenues			
Student Fees	1,665,246	1,749,517	1,743,318
Interest Earnings	3,000	13,142	8,000
Total	1,668,246	1,762,659	1,751,318
Operating Expenses			
Management	84,052	86,574	84,000
Staff	124,102	98,834	218,000
Student Assistants	243,400	242,440	298,505
Overtime	500	500	100
Benefits	133,099	140,948	177,791
Supplies & Services(includes Utilities, etc)	60,301	177,272	180,611
Travel	35,000	34,700	24,250
Accounting/Audits/Legal Consultants	93,000	80,174	104,000
Equipment, IT Hardware & IT Software	28,000	16,300	19,500
Hospitality/Special Events	310,550	225,900	149,525
Scholarships/Campus Support	504,600	460,000	437,000
PDC activities	29,200	25,350	27,900
Insurance	22,000	17,500	22,000
Total	1,667,804	1,606,492	1,743,182
Net Operating Income	442	156,167	8,136
Debt Service			
Annual Debt Service Payments			
(if applicable)			
Dalla Carrage Bartis	N1/A	N/A	NI/A
Debt Coverage Ratio	N/A	N/A	N/A
Reserves			
Prior-Year Retained Earnings	2,157,941	2,157,941	2,314,108
Current Year Reserve	442	156,167	8,136
Total Net Reserve	2,158,383	2,314,108	2,322,244
Return of Surplus for Operations	1,665,246	1,749,517	1,743,318

Please designate applicable reserves below. For information purposes only.

16/17 Mandatory Reserve Designation	Amount
Capital Improvement/Construction	200,000
Equipment Acquisition	100,000
Program Development	1,584,108
Future Debt Service	
Facilities Maintenance and Repairs	
Outstanding Commitments	
Catastrophic Events	300,000
Encumbrances	
CEL Campus Partners	
Economic Uncertainty	130,000
Total Reserve Designation	2,314,108

Area College of Extended Learning

	2016/2017	2016/2017	2017/2018
	Approved Budget*	Projected Actuals*	Projected Budget*
Operating Revenues			
Student Fees	9,122,466	9,370,050	9,578,589
Summer Session	7,122,933	7,843,891	8,076,900
Early Start/CFS	854,966	899,492	823,783
Interest Earnings	75,497	173,945	120,000
Other	57,155	98,585	20,000
Total	17,233,016	18,385,963	18,619,272
Operating Expenses			
CEL Salaries and Benefits	3,074,483	2,634,965	3,166,718
CEL Instructors Salaries and Benefits	772,982	1,585,968	1,633,547
Other Operating Expenses	1,074,721	1,061,533	1,093,379
Equipment (Instructional, Furniture, IT, etc.)	38,308	16,757	25,000
Summer Session Expenses	6,872,403	6,813,447	6,068,051
Early Start/Coyote First Step Expenses	854,966	892,011	761,387
Cost Recovery-University	326,075	238,065	236,913
State Pro-Rata	258,590	225,817	318,310
Chancellor Office Charges	27,916	36,545	50,997
Maint/Repair	100,000	150,000	150,000
Capital Improvement	0	0	0
Other- Academic Affairs Reimb	75,000	75,000	0
Total	13,475,444	13,730,108	13,504,302
Net Operating Income	3,757,572	4,655,855	5,114,971
Debt Service			
Annual Debt Service Payments	0	0	0
(if applicable)			· ·
Debt Coverage Ratio	N/A	N/A	N/A
	14/74	14/74	14/70
Transfers In/Out			
To Construction	2,000,000	2,881,781	3,000,000
To Maintenance & Repair	150,000	150,000	150,000
To Campus Partners	1,596,815	1,598,396	1,678,316
Operating Reserves			
Prior-Year Retained Earnings	1,724,788	2,508,998	2,534,676
Current Year Reserve	10,757	25,678	286,655
Total Net Reserve-Operating	1,735,545	2,534,676	2,821,331
Other Fund Reserves	T		
Construction	2,000,000	7,535,690	7,535,690
Maintenance & Repair	150,000	655,838	745,838
Campus Partners	1,819,346	2,411,634	2,889,950
Total Other Fund Reserves	3,969,346	10,603,162	11,171,478

CEL-Operating	
16/17 Mandatory Reserve Designation	Amount**
Capital Improvement/Construction	
Equipment Acquisition	125,000
Program Development	641,808
Future Debt Service	
Facilities Maintenance and Repairs	
Outstanding Commitments	1,234,002
Catastrophic Events	
Encumbrances	266,551
CEL Campus Partners	
Economic Uncertainty	267,315
Total Reserve Designation	2,534,676

^{**}These figures may be adjusted, as needed, to equal actual balances at 6/30/17

Area Health & Counseling Center

	2016/2017	2016/2017	2017/2018
	Approved Budget	Projected Actuals	Projected Budget
Operating Revenues			
Academic Year	4,639,394	4,878,694	5,049,449
Waivers/Contra-Revenue	254 007	(116,474)	(120,551)
Summer Session	254,897	236,262	244,531
Revenue from Investments Total	1,594 4,895,885	4,396 5,002,879	4,550 5,177,979
Operating Expenses	4,093,003	3,002,679	5,177,979
Management	341,559	212,843	240,000
Faculty	770,807	845,598	887,878
Staff	1,413,233	1,378,246	1,419,594
Temporary Help	340,792	245,765	254,367
Student Assistants	5,240	7,060	8,000
Benefits	1,589,639	1,475,673	1,549,457
Financial Aid Fee	96,375	92,563	94,414
Palm Desert Campus Operating Expenses	299,990	307,299	316,518
Supplies, Contract Services, Chargebacks, and Accreditation	271,840	297,429	306,352
Travel	11,494	15,853	16,170
Communications	6,051	5,940	6,059
Postage & Duplicating	5,994	7,151	7,294
Equipment, IT Hardware & IT Software	35,814	36,544	37,275
Professional Development	11,844	11,986 514,195	12,225 581,879
Cost Recovery - State Total	386,117 5,586,789	5,454,145	5,774,924
Total	3,360,769	3,434,143	3,774,324
Net Operating Income	(690,904)	(451,266)	(596,945)
Operating Reserves			
Prior-Year Retained Earnings	(892,226)	(769,232)	(1,220,498)
Current Year Reserve	(690,904)	(451,266)	(596,945)
Total Net Reserve (Operating)	(1,583,130)	(1,220,498)	(1,817,443)
Total Net Neserve (Operating)	(1)000)100)	(=/==0).00/	
	(1)000/100/	(-),	· · ·
Facility Fee Revenues			
Facility Fee Revenues Facility Fees-San Bernardino Campus & Palm Desert	642,262	545,077	564,154
Facility Fee Revenues			564,154 (38,992)
Facility Fee Revenues Facility Fees-San Bernardino Campus & Palm Desert Waivers/Contra-Revenue	642,262	545,077 (37,673)	564,154
Facility Fee Revenues Facility Fees-San Bernardino Campus & Palm Desert Waivers/Contra-Revenue Fed Non-Op Grants	642,262 89,439	545,077 (37,673) 70,840	564,154 (38,992) 73,320
Facility Fee Revenues Facility Fees-San Bernardino Campus & Palm Desert Waivers/Contra-Revenue Fed Non-Op Grants Interest Earnings Total Facility Fee Expenses	642,262 89,439 24,865	545,077 (37,673) 70,840 32,531	564,154 (38,992) 73,320 34,158
Facility Fee Revenues Facility Fees-San Bernardino Campus & Palm Desert Waivers/Contra-Revenue Fed Non-Op Grants Interest Earnings Total Facility Fee Expenses Palm Desert Facility Fee Operating Expenses	642,262 89,439 24,865 756,566	545,077 (37,673) 70,840 32,531	564,154 (38,992) 73,320 34,158
Facility Fee Revenues Facility Fees-San Bernardino Campus & Palm Desert Waivers/Contra-Revenue Fed Non-Op Grants Interest Earnings Total Facility Fee Expenses Palm Desert Facility Fee Operating Expenses San Bernardino Facility Fee Operating Expenses	642,262 89,439 24,865 756,566	545,077 (37,673) 70,840 32,531 610,775	564,154 (38,992) 73,320 34,158 632,640 0
Facility Fee Revenues Facility Fees-San Bernardino Campus & Palm Desert Waivers/Contra-Revenue Fed Non-Op Grants Interest Earnings Total Facility Fee Expenses Palm Desert Facility Fee Operating Expenses San Bernardino Facility Fee Operating Expenses Operating/State Serv Chgs/Interest Chgs	642,262 89,439 24,865 756,566 99 11,564	545,077 (37,673) 70,840 32,531 610,775 0 0 0	564,154 (38,992) 73,320 34,158 632,640 0 0
Facility Fee Revenues Facility Fees-San Bernardino Campus & Palm Desert Waivers/Contra-Revenue Fed Non-Op Grants Interest Earnings Total Facility Fee Expenses Palm Desert Facility Fee Operating Expenses San Bernardino Facility Fee Operating Expenses Operating/State Serv Chgs/Interest Chgs Contract Services	642,262 89,439 24,865 756,566 99 11,564 279	545,077 (37,673) 70,840 32,531 610,775 0 0 11,645 279	564,154 (38,992) 73,320 34,158 632,640 0 0 11,994 287
Facility Fee Revenues Facility Fees-San Bernardino Campus & Palm Desert Waivers/Contra-Revenue Fed Non-Op Grants Interest Earnings Total Facility Fee Expenses Palm Desert Facility Fee Operating Expenses San Bernardino Facility Fee Operating Expenses Operating/State Serv Chgs/Interest Chgs Contract Services Overhead-Chancellor's Office	642,262 89,439 24,865 756,566 99 11,564 279 9,986	545,077 (37,673) 70,840 32,531 610,775 0 0 11,645 279 0	564,154 (38,992) 73,320 34,158 632,640 0 0 11,994 287 0
Facility Fee Revenues Facility Fees-San Bernardino Campus & Palm Desert Waivers/Contra-Revenue Fed Non-Op Grants Interest Earnings Total Facility Fee Expenses Palm Desert Facility Fee Operating Expenses San Bernardino Facility Fee Operating Expenses Operating/State Serv Chgs/Interest Chgs Contract Services Overhead-Chancellor's Office State Pro Rata	642,262 89,439 24,865 756,566 99 11,564 279 9,986 4,179	545,077 (37,673) 70,840 32,531 610,775 0 0 11,645 279 0 4,520	564,154 (38,992) 73,320 34,158 632,640 0 0 11,994 287 0 4,656
Facility Fee Revenues Facility Fees-San Bernardino Campus & Palm Desert Waivers/Contra-Revenue Fed Non-Op Grants Interest Earnings Total Facility Fee Expenses Palm Desert Facility Fee Operating Expenses San Bernardino Facility Fee Operating Expenses Operating/State Serv Chgs/Interest Chgs Contract Services Overhead-Chancellor's Office State Pro Rata Total	642,262 89,439 24,865 756,566 99 11,564 279 9,986 4,179 26,107	545,077 (37,673) 70,840 32,531 610,775 0 0 11,645 279 0 4,520 16,444	564,154 (38,992) 73,320 34,158 632,640 0 0 11,994 287 0 4,656 16,937
Facility Fee Revenues Facility Fees-San Bernardino Campus & Palm Desert Waivers/Contra-Revenue Fed Non-Op Grants Interest Earnings Total Facility Fee Expenses Palm Desert Facility Fee Operating Expenses San Bernardino Facility Fee Operating Expenses Operating/State Serv Chgs/Interest Chgs Contract Services Overhead-Chancellor's Office State Pro Rata	642,262 89,439 24,865 756,566 99 11,564 279 9,986 4,179	545,077 (37,673) 70,840 32,531 610,775 0 0 11,645 279 0 4,520	564,154 (38,992) 73,320 34,158 632,640 0 0 11,994 287 0 4,656
Facility Fee Revenues Facility Fees-San Bernardino Campus & Palm Desert Waivers/Contra-Revenue Fed Non-Op Grants Interest Earnings Total Facility Fee Expenses Palm Desert Facility Fee Operating Expenses San Bernardino Facility Fee Operating Expenses Operating/State Serv Chgs/Interest Chgs Contract Services Overhead-Chancellor's Office State Pro Rata Total Net Facility Fee Income	89,439 24,865 756,566 99 11,564 279 9,986 4,179 26,107	545,077 (37,673) 70,840 32,531 610,775 0 0 11,645 279 0 4,520 16,444	564,154 (38,992) 73,320 34,158 632,640 0 0 11,994 287 0 4,656 16,937
Facility Fee Revenues Facility Fees-San Bernardino Campus & Palm Desert Waivers/Contra-Revenue Fed Non-Op Grants Interest Earnings Total Facility Fee Expenses Palm Desert Facility Fee Operating Expenses San Bernardino Facility Fee Operating Expenses Operating/State Serv Chgs/Interest Chgs Contract Services Overhead-Chancellor's Office State Pro Rata Total	642,262 89,439 24,865 756,566 99 11,564 279 9,986 4,179 26,107	545,077 (37,673) 70,840 32,531 610,775 0 0 11,645 279 0 4,520 16,444	564,154 (38,992) 73,320 34,158 632,640 0 0 11,994 287 0 4,656 16,937
Facility Fee Revenues Facility Fees-San Bernardino Campus & Palm Desert Waivers/Contra-Revenue Fed Non-Op Grants Interest Earnings Total Facility Fee Expenses Palm Desert Facility Fee Operating Expenses San Bernardino Facility Fee Operating Expenses Operating/State Serv Chgs/Interest Chgs Contract Services Overhead-Chancellor's Office State Pro Rata Total Net Facility Fee Income	89,439 24,865 756,566 99 11,564 279 9,986 4,179 26,107	545,077 (37,673) 70,840 32,531 610,775 0 0 11,645 279 0 4,520 16,444	564,154 (38,992) 73,320 34,158 632,640 0 0 11,994 287 0 4,656 16,937
Facility Fee Revenues Facility Fees-San Bernardino Campus & Palm Desert Waivers/Contra-Revenue Fed Non-Op Grants Interest Earnings Total Facility Fee Expenses Palm Desert Facility Fee Operating Expenses San Bernardino Facility Fee Operating Expenses Operating/State Serv Chgs/Interest Chgs Contract Services Overhead-Chancellor's Office State Pro Rata Total Net Facility Fee Income Debt Service Annual Debt Service Payments (if applicable)	642,262 89,439 24,865 756,566 99 11,564 279 9,986 4,179 26,107 730,459	545,077 (37,673) 70,840 32,531 610,775 0 0 11,645 279 0 4,520 16,444 594,331	564,154 (38,992) 73,320 34,158 632,640 0 0 11,994 287 0 4,656 16,937 615,703
Facility Fee Revenues Facility Fees-San Bernardino Campus & Palm Desert Waivers/Contra-Revenue Fed Non-Op Grants Interest Earnings Total Facility Fee Expenses Palm Desert Facility Fee Operating Expenses San Bernardino Facility Fee Operating Expenses Operating/State Serv Chgs/Interest Chgs Contract Services Overhead-Chancellor's Office State Pro Rata Total Net Facility Fee Income Debt Service Annual Debt Service Payments (if applicable)	642,262 89,439 24,865 756,566 99 11,564 279 9,986 4,179 26,107 730,459	545,077 (37,673) 70,840 32,531 610,775 0 0 11,645 279 0 4,520 16,444 594,331	564,154 (38,992) 73,320 34,158 632,640 0 0 11,994 287 0 4,656 16,937 615,703
Facility Fee Revenues Facility Fees-San Bernardino Campus & Palm Desert Waivers/Contra-Revenue Fed Non-Op Grants Interest Earnings Total Facility Fee Expenses Palm Desert Facility Fee Operating Expenses San Bernardino Facility Fee Operating Expenses Operating/State Serv Chgs/Interest Chgs Contract Services Overhead-Chancellor's Office State Pro Rata Total Net Facility Fee Income Debt Service Annual Debt Service Payments (if applicable) Debt Coverage Ratio Transfers In/Out	642,262 89,439 24,865 756,566 99 11,564 279 9,986 4,179 26,107 730,459 451,537	545,077 (37,673) 70,840 32,531 610,775 0 0 11,645 279 0 4,520 16,444 594,331 451,537	564,154 (38,992) 73,320 34,158 632,640 0 0 11,994 287 0 4,656 16,937 615,703 455,737
Facility Fee Revenues Facility Fees-San Bernardino Campus & Palm Desert Waivers/Contra-Revenue Fed Non-Op Grants Interest Earnings Total Facility Fee Expenses Palm Desert Facility Fee Operating Expenses San Bernardino Facility Fee Operating Expenses Operating/State Serv Chgs/Interest Chgs Contract Services Overhead-Chancellor's Office State Pro Rata Total Net Facility Fee Income Debt Service Annual Debt Service Payments (if applicable) Debt Coverage Ratio Transfers In/Out To Maintenance & Repair (IDD01) Reserves Prior-Year Retained Earnings	642,262 89,439 24,865 756,566 99 11,564 279 9,986 4,179 26,107 730,459 451,537	545,077 (37,673) 70,840 32,531 610,775 0 0 11,645 279 0 4,520 16,444 594,331 451,537	564,154 (38,992) 73,320 34,158 632,640 0 0 11,994 287 0 4,656 16,937 615,703 455,737
Facility Fee Revenues Facility Fees-San Bernardino Campus & Palm Desert Waivers/Contra-Revenue Fed Non-Op Grants Interest Earnings Total Facility Fee Expenses Palm Desert Facility Fee Operating Expenses San Bernardino Facility Fee Operating Expenses Operating/State Serv Chgs/Interest Chgs Contract Services Overhead-Chancellor's Office State Pro Rata Total Net Facility Fee Income Debt Service Annual Debt Service Payments (if applicable) Debt Coverage Ratio Transfers In/Out To Maintenance & Repair (IDD01) Reserves Prior-Year Retained Earnings Current Year Reserve	642,262 89,439 24,865 756,566 99 11,564 279 9,986 4,179 26,107 730,459 451,537 1.62 100,000	545,077 (37,673) 70,840 32,531 610,775 0 0 11,645 279 0 4,520 16,444 594,331 451,537 1.32	564,154 (38,992) 73,320 34,158 632,640 0 0 11,994 287 0 4,656 16,937 615,703 455,737 1.35
Facility Fee Revenues Facility Fees-San Bernardino Campus & Palm Desert Waivers/Contra-Revenue Fed Non-Op Grants Interest Earnings Total Facility Fee Expenses Palm Desert Facility Fee Operating Expenses San Bernardino Facility Fee Operating Expenses Operating/State Serv Chgs/Interest Chgs Contract Services Overhead-Chancellor's Office State Pro Rata Total Net Facility Fee Income Debt Service Annual Debt Service Payments (if applicable) Debt Coverage Ratio Transfers In/Out To Maintenance & Repair (IDD01) Reserves Prior-Year Retained Earnings	642,262 89,439 24,865 756,566 99 11,564 279 9,986 4,179 26,107 730,459 451,537 1.62 100,000	545,077 (37,673) 70,840 32,531 610,775 0 0 11,645 279 0 4,520 16,444 594,331 451,537 1.32	564,154 (38,992) 73,320 34,158 632,640 0 0 11,994 287 0 4,656 16,937 615,703 455,737 1.35
Facility Fee Revenues Facility Fees-San Bernardino Campus & Palm Desert Waivers/Contra-Revenue Fed Non-Op Grants Interest Earnings Total Facility Fee Expenses Palm Desert Facility Fee Operating Expenses San Bernardino Facility Fee Operating Expenses Operating/State Serv Chgs/Interest Chgs Contract Services Overhead-Chancellor's Office State Pro Rata Total Net Facility Fee Income Debt Service Annual Debt Service Payments (if applicable) Debt Coverage Ratio Transfers In/Out To Maintenance & Repair (IDD01) Reserves Prior-Year Retained Earnings Current Year Reserve	642,262 89,439 24,865 756,566 99 11,564 279 9,986 4,179 26,107 730,459 451,537 1.62 100,000	545,077 (37,673) 70,840 32,531 610,775 0 0 11,645 279 0 4,520 16,444 594,331 451,537 1.32	564,154 (38,992) 73,320 34,158 632,640 0 0 11,994 287 0 4,656 16,937 615,703 455,737 1.35
Facility Fee Revenues Facility Fees-San Bernardino Campus & Palm Desert Waivers/Contra-Revenue Fed Non-Op Grants Interest Earnings Total Facility Fee Expenses Palm Desert Facility Fee Operating Expenses San Bernardino Facility Fee Operating Expenses Operating/State Serv Chgs/Interest Chgs Contract Services Overhead-Chancellor's Office State Pro Rata Total Net Facility Fee Income Debt Service Annual Debt Service Payments (if applicable) Debt Coverage Ratio Transfers In/Out To Maintenance & Repair (IDD01) Reserves Prior-Year Retained Earnings Current Year Reserve Total Net Reserve (Facility Fee)	642,262 89,439 24,865 756,566 99 11,564 279 9,986 4,179 26,107 730,459 451,537 1.62 100,000	545,077 (37,673) 70,840 32,531 610,775 0 0 11,645 279 0 4,520 16,444 594,331 451,537 1.32	564,154 (38,992) 73,320 34,158 632,640 0 0 11,994 287 0 4,656 16,937 615,703 455,737 1.35
Facility Fee Revenues Facility Fees-San Bernardino Campus & Palm Desert Waivers/Contra-Revenue Fed Non-Op Grants Interest Earnings Total Facility Fee Expenses Palm Desert Facility Fee Operating Expenses San Bernardino Facility Fee Operating Expenses Operating/State Serv Chgs/Interest Chgs Contract Services Overhead-Chancellor's Office State Pro Rata Total Net Facility Fee Income Debt Service Annual Debt Service Payments (if applicable) Debt Coverage Ratio Transfers In/Out To Maintenance & Repair (IDD01) Reserves Prior-Year Retained Earnings Current Year Reserve Total Net Reserve (Facility Fee)	642,262 89,439 24,865 756,566 99 11,564 279 9,986 4,179 26,107 730,459 451,537 1.62 100,000 3,446,241 178,922 3,625,163	545,077 (37,673) 70,840 32,531 610,775 0 0 11,645 279 0 4,520 16,444 594,331 451,537 1.32	564,154 (38,992) 73,320 34,158 632,640 0 0 11,994 287 0 4,656 16,937 615,703 455,737 1.35

Health-Operating	
16/17 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	
Total Reserve Designation	0

Health-Facilities Fee	
16/17 Mandatory Reserve Designation	Amount*
Capital Improvement/Construction	
Equipment Acquisition	250,000
Program Development	
Future Debt Service	910,299
Facilities Maintenance and Repairs	947,629
Outstanding Commitments	
Catastrophic Events	1,000,000
Encumbrances	
CEL Campus Partners	
Economic Uncertainty	378,283
Total Reserve Designation	3,486,211

^{*}These figures may be adjusted, as needed, to equal actual balances at 6/30/17

Area	Housing

	2016/2017	2016/2017	2017/2018
	Approved Budget	Projected Actuals	Projected Budget
Revenues			
Regular Session	9,527,222	9,568,021	10,403,642
Summer Session	600,000	590,175	618,000
Interest-SMIF	61,756	59,466	63,608
Other	24,806	30,735	25,550
Conferences	236,014	353,887	300,000
Bad Debts		(50,000)	(51,500)
Total	10,449,798	10,552,283	11,359,300
Operating Expenses			
Salaries - Professional	1,945,715	1,736,857	1,985,722
Salaries - Student Assistants	176,280	230,400	217,118
Benefits	1,148,232	1,032,676	1,141,241
Communication	180,000	180,000	185,400
Utilities	648,320	648,320	667,770
Travel	45,000	19,276	68,728
System Wide Costs	180,693	123,619	186,114
Contract Services	231,558	214,805	267,523
Info Tech Costs	10,000	0	94,500
Cost Recovery - State	1,659,446	1,430,952	1,425,849
Insurance	0	44,729	34,171
Supplies & Service	247,383	364,201	341,274
Postage	11,000	3,609	11,430
Duplicating	17,000	8,874	23,410
Bad Debts	50,000		
Other		332,754	420,137
Total	6,550,627	6,371,071	7,070,388
Net Operating Income	3,899,171	4,181,212	4,288,912
Debt Service			
Annual Debt Service Payments	3,348,260	3,239,246	3,240,089
(if applicable)	, ,	, ,	, ,
Debt Coverage Ratio	1.16	1.29	1.32
Transfers In/Out			
To Maintenance & Repair (FAD01)	258,051	551,258	583,812
To Construction (HAF01)	250,051	0	303,012
· /		Ü	
Operating Reserves			
Prior-Year Retained Earnings Current Year Reserve	3,969,261	3,992,091	4,382,799
Total Net Reserve (Operating)	292,860 4,262,121	390,708 4,382,799	465,012 4,847,811
	7,202,121	7,302,733	7,077,011
Other Fund Reserves:			
Construction	2,608,575	1,367,969	127,363
Maintenance & Repair	854,306	621,172	482,079
Total Other Fund Reserve	3,462,881	1,989,141	609,442

Area	Housing

Amount*	_
309,745	
551,258	
3,000,000	
521,796	(May not exceed \$5,224,899)
	309,745 551,258 3,000,000

4,382,799 (Must equal 16/17 Actual Net Reserve for Oper.

Total Reserve Designation

^{*}These figures may be adjusted, as needed, to equal actual balances at 6/30/17

AUXILIARY/ENTERPRISE BUDGET PLAN 2017-2018

Area Parking

	2016/2017	2016/2017	2017/2018
	Approved Budget	Projected Actuals	Projected Budget
Operating Revenues	. pp. c. ca. zgc.	,	,
Permit Sales-Staff	343,205	355,002	358,552
Permit Sales- Student Annuals	455,699	476,963	509,866
Permit Sales-Summer	242,700	236,429	238,794
Permit Sales-Fall	1,191,781	1,215,146	1,298,972
Permit Sales-Winter	1,060,861	1,125,463	1,203,102
Permit Sales-Spring	966,585	1,051,450	1,123,983
Permit Sales- University Village	54,968	69,224	72,629
Daily Permit Sales	1,223,332	1,157,228	1,145,424
Misc Revenue	20,476	60,558	31,164
Special Events	102,023	64,542	65,187
Interest Income	17,111	20,677	20,883
Total	5,678,743	5,832,681	6,068,555
Operating Expenses	3,070,743	3,032,001	0,000,333
Management	86,004	86,004	90,304
Staff	774,588	703,205	699,046
Student Assistants	182,934	194,634	204,366
Overtime	16,285	22,305	22,974
Benefits	453,343	498,841	501,618
Supplies & Services, Repairs & Maintenance	245,274	177,419	182,742
Utilities	81,498	74,071	76,293
Travel	10,500	13,272	13,670
Equipment, IT Hardware & IT Software	208,981	179,132	147,196
Systemwide Cost	61,616	58,011	59,751
Cost Recovery - State	803,227	676,232	600,874
Other	307,858	377,494	476,783
Total	3,232,109	3,060,620	3,075,617
Net Operating Income	2,446,634	2,772,061	2,992,938
Debt Service			
Parking Structure Bond Pymt	1,977,904	1,977,904	1,906,187
Parking Lot N Bond Pymt	249,253	0	259,661
Total Annual Debt Service Payment	2,227,157	1,977,904	2,165,848
Debt Coverage Ratio	1.10	1.40	1.38
Transfers In/Out			
To Construction	350,000	250,000	1,000,000
	·	·	
Operating Reserves			
Prior-Year Retained Earnings	967,754	570,868	1 115 025
Current Year Reserve	(130,523)	544,157	1,115,025 (172,910)
Total Net Reserve (Operating)	837,231	1,115,025	942,116
	037,231	1,113,023	942,110
Parking-Fines/Forfeitures			
Revenues	462,119	547,803	575,193
Expenses	503,107	469,178	459,485
Prior-Year Retained Earning	201,821	205,340	283,965
Total Net Reserve (Fines/Forfeitures)	160,833	283,965	399,673
Other Fund Reserves			
Construction		326,729	196,729
Maintenance & Repair	283,680	211,935	44,370
Total Other Fund Reserves	283,680	538,664	241,099
	,	, -	,

Parking-Operating	
16/17 Mandatory Reserve Designation	Amount*
Capital Improvement/Construction	450,000
Equipment Acquisition	
Program Development	
Future Debt Service	259,661
Facilities Maintenance and Repairs	
Outstanding Commitments	
Catastrophic Events	
Encumbrances	234,032
CEL Campus Partners	
Economic Uncertainty	171,332
Total Reserve Designation	1,115,025

Parking-Fines/Forfeitures		
16/17 Mandatory Reserve Designation	Amount*	- -
Capital Improvement/Construction		
Equipment Acquisition		
Program Development		
Future Debt Service		
Facilities Maintenance and Repairs		
Outstanding Commitments	175,000	
Catastrophic Events		
Encumbrances	14,154	
CEL Campus Partners		
Economic Uncertainty	94,811	(May not exceed \$231,059)
Total Reserve Designation	283,965	(Must equal 16/17 Actual Net Reserve for

^{*}These figures may be adjusted, as needed, to equal actual balances at 6/30/17

Area	Philanthropic Foundation	
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	2016/2017	2016/2017	2017/2018
	Approved Budget	Projected Actuals	Projected Budget
Operating Revenues			
Interest Earnings	67,000	74,000	70,000
Endowment Mgmt Fee	145,000	226,000	230,000
Community Board Membership	23,000	21,000	23,000
Other	29,000	950	1,000
Total	264,000	321,950	324,000
Operating Expenses			
Contract Services	182,887	190,717	31,021
Alumni/Fundraising Support			125,000
Communications and Marketing			75,000
Insurance	13,000	13,381	13,800
Audit	16,800	18,960	19,500
Supplies & Services	8,000	6,097	8,000
Other	34,000	34,000	34,000
Total	254,687	263,155	306,321
Net Operating Income	9,313	58,795	17,679
Debt Service			
Annual Debt Service Payments			
(if applicable)			
Debt Coverage Ratio	N/A	N/A	N/A
<u> </u>			
Reserves			<u>.</u>
Prior-Year Retained Earnings	59,976	22,944	81,739
Current Year Reserve Other	9,313	58,795	17,679
Total Net Reserve	69,289	81,739	99,418

Please designate applicable reserves below. For information purposes only.

16/17 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	
Undesignated	5,159
Economic Uncertainty*	76,580
Total Reserve Designation	81.739

Area <u>Student Union / Recreation & Wellness</u>

	2016/2017	2016/2017	2017/2018
	Approved Budget	Projected Actuals	Projected Budget
Operating Revenues			
Return of Surplus	4,951,900	4,951,900	5,155,616
Interest Earnings	25,000	32,163	33,500
Other	596,857	400,000	1,165,117
Total	5,573,757	5,384,063	6,354,233
Operating Expenses			
Management	249,547	249,547	497,778
Staff	934,716	865,000	1,152,617
Temporary Staff	11,580	15,000	8,000
Student Assistants	1,073,867	1,200,500	1,343,329
Overtime	1,200	9,200	700
Benefits	705,174	555,000	827,135
Supplies & Services	460,515	515,000	280,598
Travel	115,633	143,000	95,388
Equipment, IT Hardware & IT Software	6,900	10,900	23,700
Utilities	465,971	450,000	478,439
Other	1,548,654	1,150,000	1,646,549
Total	5,573,757	5,163,147	6,354,233
Net Operating Income	0	220,916	0
Operating Reserves			
Prior-Year Retained Earnings	2,378,936	2,063,157	2,284,073
Current Year Reserve	0	220,916	0
Total Net Reserve (Operating)	2,378,936	2,284,073	2,284,073
Student Fee Revenues			
Student Fees	7,174,885	8,082,527	7,278,459
Interest Earnings	70,000	74,217	72,000
Total	7,244,885	8,156,744	7,350,459
Student Fee Expenses	7,211,003	0,130,711	7,330,133
Chancellor Charges	20,000	19,828	21,000
Capital Projects Expenditures	100,000	42,410	0
Contra Revenue-Allowance & Fee Waiver	185,000	184,196	187,000
Return of Surplus for Operating	4,951,900	4,951,900	5,155,616
Total	5,256,900	5,198,334	5,363,616
Net Student Fee Income	1,987,985	2,958,410	1,986,843
Debt Service			
Annual Debt Service Payments	1,899,400	1,886,375	1,891,675
(if applicable)			
Debt Coverage Ratio	1.05	1.57	1.05
Transfers In/Out			
To Maintenance & Repair	418,000	418,000	418,000
To Construction (SMSU Expansion)	,,,,,,	3,559,123	-,
		-,,	
Reserves	0.070.001	0.400.00=	6 227 667
Prior-Year Retained Earnings Current Year Reserve	9,078,361 (329,415)	9,132,995 (2,905,088)	6,227,907 (322,832)
Total Net Reserve (Student Fee)	8,748,946	6,227,907	5,905,075
	0,748,940	0,227,907	5,905,075
Other Fund Reserves			
Construction	2.057.245	3,392,717	3,000,000
Maintenance & Repair	2,857,315	2,737,615	3,005,615
Total Other Fund Reserve	2,857,315	6,130,332	6,005,615

2,284,073 (Must equal 16/17 Actual Net Reserve for Oper.)

Please complete applicable reserve data below per ICSUAM Policy 2001.00

Student Union-Operating (RO001) 16/17 Mandatory Reserve Designation Amount* 829,245 Capital Improvement/Construction **Equipment Acquisition** 25,000 Program Development 366,514 Future Debt Service Facilities Maintenance and Repairs 116,600 Outstanding Commitments 243,556 Catastrophic Events 50,000 Encumbrances CEL Campus Partners Economic Uncertainty 653,158 (May not exceed \$2,786,878)

Student Union-Student Fee (HDD01)

Total Reserve Designation

16/17 Mandatory Reserve Designation	Amount*	
Capital Improvement/Construction	2,186,232	
Equipment Acquisition	150,000	
Program Development	0	
Future Debt Service	1,891,675	
Facilities Maintenance and Repairs	950,000	
Outstanding Commitments	0	
Catastrophic Events	950,000	
Encumbrances	20,000	
CEL Campus Partners	0	
Economic Uncertainty	80,000	(May not exceed \$3,622,442)
Total Reserve Designation	6,227,907	(Must equal 16/17 Actual Net Reserve for Stude

^{*}These figures may be adjusted, as needed, to equal actual balances at 6/30/17

Area <u>University Enterprises Corporation</u>

	2016/2017	2016/2017	2017/2018
	Approved Budget	Projected Actuals	Projected Budget
Operating Revenues	5	,	, ,
Administrative Fees	70,000	55,000	58,000
Commissions	1,074,200	893,400	1,048,000
Sponsored Programs Recovered Indirect	2,400,000	2,530,000	2,640,000
Interest Earnings	50,000	35,000	35,000
Other	175,000	238,000	272,000
Total	3,769,200	3,751,400	4,053,000
Operating Expenses			
Salaries and Benefits	655,000	657,000	842,000
Contract Services	1,833,100	1,888,000	1,971,000
Commercial Operations	298,300	330,907	377,000
Supplies & Services	30,500	21,000	25,500
Professional Development/Travel	28,000	28,500	28,000
Repairs and Maintenance	22,000	8,000	17,600
Insurance	68,000	56,000	64,000
Audit Fees	44,000	44,000	46,000
Other	141,800	134,801	123,900
Total	3,120,700	3,168,208	3,495,000
Other Adjustments			
Allocations to campus	53,000	53,000	68,000
CalPERS Payment/Trust Deposit	190,000	195,000	195,000
Net Operating Income	405,500	335,192	295,000
ivet operating income	403,300	333,132	293,000
Debt Service			
Annual Debt Service Payments			
(if applicable)			
Debt Coverage Ratio	N/A	N/A	N/A
Reserves			
Prior-Year Retained Earnings	1,108,417	1,108,417	1,443,609
Current Year Reserve	405,500	335,192	295,000
Total Net Reserve	1,513,917	1,443,609	1,738,609

Area <u>University Enterprises Corporation</u>

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

16/17 Mandatory Reserve Designation	Amount
Capital Improvement/Construction	851,356
Equipment Acquisition	
Program Development	
Future Debt Service	
Facilities Maintenance and Repairs	
Outstanding Commitments	350,000
Catastrophic Events	
Encumbrances	
CEL Campus Partners	
Economic Uncertainty	242,253
Total Reserve Designation	1,443,609

CALIFORNIA STATE UNIVERSITY, SAN BERNARDINO AUXILARY/ENTERPRISE 16-17 FUND BALANCE DESIGNATED RESERVES SUMMARY

			ı			1	1		1		
	Housing	Parking	Parking Fines/Forfeitures	CEL	Health Center	Health Center Facilities	SMSU & SRWC	ASI	UEC	Philanthropic	Total
Operating Reserves											0
Capital Improvement/Construction	309,745	450,000					3,015,477	200,000	851,356		4,066,833
Equipment Acquisition				125,000		250,000	175,000	100,000			650,000
Program Development			175,000	641,808			366,514	1,584,108			2,592,430
Future Debt Service		259,661				910,299	1,891,675				2,801,974
Facilities Maintenance and Repairs	551,258					947,629	1,066,600				2,014,229
Outstanding Commitments				1,234,002			243,556		350,000		1,827,558
Catastrophic Events	3,000,000					1,000,000	1,000,000	300,000			2,300,000
Encumbrances		234,032	14,154	266,551			20,000				286,551
CEL Campus Partners											0
Undesignated										5,159	
Economic Uncertainty	521,796	171,332	94,811	267,315		378,283	733,158	130,000	242,253	76,580	1,751,009
Total Operating Reserves	4,382,799	1,115,025	283,965	2,534,676	0	3,486,211	8,511,980	2,314,108	1,443,609	81,739	18,290,584
			T		<u> </u>	ı			T		
Other Fund Reserves											0
Construction	1,367,969	326,729		7,535,690			3,392,717				10,928,407
Maintenance & Repair	621,172	211,935		655,838		69,044	2,737,615				3,462,497
Campus Partners				2,411,634							2,411,634
Total Other Reserves	1,989,141	538,664	0	10,603,162	0	69,044	6,130,332	0	0	0	16,802,538