

**Financing and Treasury  
Student Union Program  
Format of Financial Plan Tables**

**Table 1: Estimated Sources and Uses of Funds**

<b>Sources of Funds:</b>	
Bond Par Value*	
Student Union Fees	
Interest Income	
Total Sources of Funds:	
<b>Uses of Funds:</b>	
Construction Project Costs	
Interest Expense During Construction*	
Surety Insurance Premium*	
Bond Discount*	
Cost of Issuance*	
Total Uses of Funds:	

\* *Financing and Treasury can assist in determining this information.*

**Table 2: Estimated Debt Service with Actual and Estimated Bonds**

	CURRENT BONDS:			FUTURE BONDS:			
Fiscal Year	Principal	Interest	Total	Principal	Interest	Total	Combined Debt Service
<i>(For term of new bonds):</i>							

*Note: please indicate estimated terms of bonds, i.e. interest rate and number of years to maturity. Financing and Treasury can assist in determining this information.*

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**Table 3: Actual and Projected Coverage and Operating Data – *prior five years and future five years***

Fiscal Year	Student Union Fees (1)	Debt Service (2)	Fee Revenue Coverage* (3)=(1)/(2)	Balance (4)=(1)-(2)	Other Income *(5)	Available for Operations (6)=(4)+(5)	Operation and Maintenance Expenses *(7)
<i>(Prior five years):</i>							
<i>(Future Five Years):</i>							

**\*Notes:**

- (3) Fee Revenue Coverage generally must be at least 1.25. See Bond Resolution for specific Requirements.
- (5) Other Income includes the sum of Interest Income from Revenue Fund, Interest Income from Local Reserves (i.e. Working Capital), and Income from Operations.
- (7) Operation and Maintenance Expenses includes the sum of campus Operating and Maintenance Expenditures, including from the DRF Repair and Replacement Reserve Fund.

**Table 4: Construction Project Monthly Cash Flow – *for construction period***

MONTH-YEAR	PROJECTED EXPENDITURES	CUMULATIVE EXPENDITURES	CUMULATIVE PERCENT EXPENDED
<i>(for construction period):</i>			

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**Table 5: Student Union Cash Flow and Operating Projection  
(Schedule 1 of the Budget Package)**

	<i>Current and Future 5 Fiscal Years:</i>	
<p><b>REVENUE FUND</b></p> <p>1. PRIOR YEAR FUND BALANCE</p> <p>2. REVENUE FROM FEES</p> <p>3. INT. INC. FROM REVENUE FUND</p> <p>4. DHUD SUBSIDY GRANT PAYMENT</p> <p>5. SUB-TOTAL (Lines 1 thru 4)</p> <p><b>LESS:</b></p> <p>6. ADJUSTMENTS &amp; RETURN TO OP'S</p> <p>7. NET TRANS. TO INT. &amp; REDEMPT:</p> <p>8. TRANSFER TO REP &amp; REPL.</p> <p>9. GENERAL OVERHEAD EXPENSE</p> <p>10. TRANSFER TO CONSTRUCTION FUND PROJECT</p> <p>11. SUB-TOTAL (Lines 6 thru 10)</p> <p>12. ENDING FUND BALANCE (line 5 less line 11)</p>		
<p><b>CAMPUS OPERATIONS</b></p> <p>13. RET. OF SURPLUS REVENUE FUNDS</p> <p>14. INCOME FROM OPERATIONS</p> <p>15. INT. INCOME /LOCAL FUNDS</p> <p>16. SUB-TOTAL (Lines 13 thru 15)</p> <p><b>LESS:</b></p> <p>17. OPERATING EXP &amp; EQUIP.</p> <p>18. SALARIES &amp; WAGES</p> <p>19. STAFF BENEFITS</p> <p>20. TOTAL EXPENDITURES</p>		
<p>21. NET FROM OPERATIONS (Line 16 less line 20)</p>		
<p><b>ADD OR DEDUCT</b></p> <p>22. CAPITAL EQUIPMENT &amp; RELATED EXPENSES</p> <p>23. DEPRECIATION</p> <p>24. PRIOR YEAR ADJUSTMENTS</p> <p>25. BEGINNING FUND BALANCE</p> <p>26. ENDING FUND BALANCE (Line 21 thru 25)</p> <p>27. YEAR END WORKING CAPITAL</p>		

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**Table 6: Summary of Key Bond Covenant Tests \* (Schedule 5 of the Budget Package) -  
current year and future five years.**

Estimated Revenue Fund Balance	<i>Plus</i> Estimated Interest & Redemption Fund Balance	<i>Plus</i> DHUD Subsidy	<i>Less</i> Interest & Redemption Requirement for Return of Surplus Test	<i>Less</i> Bond Reserve Requirements	<i>Equals</i> “Surplus Revenue”	<i>Versus</i> Next Year’s Return of Surplus for Operations	<i>Equals</i> Uncommitted, Facility Bond Fund Reserve
<i>(for current year):</i>							
<i>(for future five years):</i>							

*\*Note: See Bond Resolution Section 5.02 and Financing and Treasury for specific details.*