

**CALIFORNIA STATE UNIVERSITY
FULLERTON**

**GENERAL FUND THIRD QUARTER
BUDGET AND EXPENDITURE REPORT
BY COST CENTER
MARCH 2006**

FISCAL YEAR 2005-2006

DRAFT

Presented by

The Office of the Vice President for Administration and Finance

To

PRBC

Date

General Fund Third Quarter Budget and Expenditure Report by Cost Center

The General Fund Budget and Expenditure Report by Cost Center presents an overview of the university's current budget and expenditure data as of third quarter, March 2006, fiscal year 2005/2006.

The report consists of two sections: the first section presents the General Fund Budget and Expenditure Report summarized by division; and, the second section presents the General Fund Budget and Expenditure Report by Cost Center for each Division (Academic Affairs is further detailed by College/Unit).

General Fund Budget and Expenditure Report Summarized by Division presents each division's Revised Budget by Full Time Employee (FTE), Salary and Wages (SW), Operating Expenses (OE), and a Total; Actual Expenses for SW, OE, and a Total; Encumbrances for OE; Budget Balance Available; Percent of Budget Expended for SW; Percent of Budget Expended for OE; and Percent of Budget Expended and Encumbered.

General Fund Budget and Expenditure Report by Cost Center presents Division Cost Center's Revised Budget by Full Time Employee (FTE), Salary and Wages (SW), Operating Expenses (OE), and a Total; Actual Expenses for SW, OE, and a Total; Encumbrances for OE; Budget Balance Available; and Percent of Budget Expended and Encumbered.

Definitions/descriptions of each of these items along with a variety of other information in this report can be found below:

Definitions/Descriptions

Actual Expenses: Actual expenses paid for salary and wages and operating expenses such as postage, printing, supplies, services, equipment, specialized training costs, and travel.

Benefits: Commonly known as "staff" or "employee" benefits, i.e.: Social Security (OASDI), retirement (PERS), health coverage, dental coverage, vision, etc.

Budget Balance Available: The Revised Budget less Total Actual Expenses less Encumbrances. BBA can also be referred to as unexpended budget or account balance.

Encumbrances: A legally binding commitment of appropriated funds usually committed through a contract or purchase order.

Full Time Employee (FTE): Full Time Employee is an individual(s) who works the number of hours designated as full time by Human Resources. For a staff person, full time is typically a 40-hour workweek.

General Fund (Governmental Fund)

The primary purpose of the General Fund is to record revenues and expenditures for state-supported instruction.

Operating Expenses and Equipment (OE): Expenses include postage, printing, supplies, services, specialized training costs, and travel. Equipment is tangible, nonconsumable property with an acquisition cost of at least \$1,500.

Percent of Budget Expended and Encumbered: Total Actual Expenses plus Encumbrances divided by Total Revised Budget to equal the amount of the budget expended and encumbered for Salary and Wages and Operating Expenses and Equipment.

Percent of Budget Expended for Operating Expenses and Equipment (OE): Actual Expenses for Operating Expenses plus Encumbrances divided by Revised Budget for Operating Expenses to equal the amount of the budget expended and encumbered for Operating Expenses and Equipment.

Percent of Budget Expended for Salary and Wages (SW): Actual Expenses for Salary and Wages divided by Revised Budget for Salary and Wages to equal the amount of the budget expended for Salary and Wages.

Salary and Wages (SW): The salaries and wages category includes expenses for all amounts paid and owed to faculty and staff including full-time and part-time employees. Other types of salaries and wages may include expenses paid for overtime and shift differentials, regular and work-study students, and graduate assistants.

Revised Budget: Includes the original budget (base budget) and one-time funding approved in the support budget. One-time Funds are allocated on a one-time basis often for a designated project or use (i.e., equipment, release time, faculty recruitment). The revised budget may also include increases to the budget for revenue or miscellaneous student fees collected throughout the year, or unexpended balances, encumbrances and commitments carried forward from prior year.

Support Budget: CSUF General Fund base budget plus any one-time funding allocated through the campus' budget process.

**GENERAL FUND THIRD QUARTER - MARCH 2006
FINANCIAL STATEMENT BY DIVISION
FISCAL YEAR 2005-06**

DIVISION	Revised Budget				Actual Expenses			Encumbrances	Budget Balance Available	Percent of Budget Expended for Salary & Wages	Percent of Budget Expended for OE	Percent of Budget Expended + Encumbered
	FTE (a)	SW (b)	OE (c)	TOTAL (b) + (c) = (d)	SW (e)	OE (f)	TOTAL (e) + (f) = (g)	OE (h)	(d) - (g) - (h) = (i)	(e) / (b)	(f) + (h) / (c)	(g) + (h) / (d)
PRESIDENT'S	10.00	1,095,202	898,938	1,994,140	533,616	383,538	917,154	129,584	947,402	49%	57%	52%
ACADEMIC AFFAIRS	1939.53	106,629,742	27,091,795	133,721,537	78,342,225	12,986,965	91,329,190	2,415,643	39,976,704	73%	57%	70%
ADMINISTRATION AND FINANCE	292.63	15,840,510	4,692,191	20,532,701	12,123,951	2,667,519	14,791,470	1,206,359	4,534,873	77%	83%	78%
BUDGET PLANNING & STRATEGY	5.00	407,241	24,411	431,652	152,077	22,937	175,014	2,427	254,211	37%	104%	41%
EXECUTIVE VICE PRESIDENT	29.00	1,746,930	1,310,686	3,057,616	1,258,481	1,021,240	2,279,721	315,208	462,687	72%	102%	85%
INFORMATION TECHNOLOGY	92.50	6,590,241	9,599,691	16,189,932	4,426,311	4,048,385	8,474,697	3,858,199	3,857,036	67%	82%	76%
STUDENT AFFAIRS	223.05	12,634,448	3,560,306	16,194,754	9,570,500	1,656,662	11,227,162	473,783	4,493,809	76%	60%	72%
UNIVERSITY ADVANCEMENT	40.00	2,641,456	774,876	3,416,332	2,010,265	336,307	2,346,572	34,419	1,035,342	76%	48%	70%
SUB-TOTAL DIVISIONS	2631.71	\$ 147,585,770	\$ 47,952,894	\$ 195,538,664	\$ 108,417,426	\$ 23,123,553	\$ 131,540,979	\$ 8,435,622	\$ 55,562,064	73%	66%	72%
ALL UNIVERSITY CAMPUS-WIDE ACTIVITIES	0.00	645,572	80,413,829	81,059,401	207,936	60,542,794	60,750,730	1,365,338	18,943,332	32%	77%	77%
ALL UNIVERSITY BUDGET ACCTS	0.00	-	(22,566,150)	(22,566,150)	8,173	(27,678,999)	(27,670,826)	-	5,104,676	0%	123%	123%
TOTAL GENERAL FUND BUDGET	2631.71	\$ 148,231,342	\$ 105,800,573	\$ 254,031,915	\$ 108,633,535	\$ 55,987,348	\$ 164,620,883	\$ 9,800,960	\$ 79,610,072	73%	62%	69%

**GENERAL FUND THIRD QUARTER - MARCH 2006
FINANCIAL STATEMENT BY COST CENTER
FISCAL YEAR 2005-06**

DIVISION/COST CENTER	Revised Budget				Actual Expenses			Encumbrances	Budget Balance Available	Percent of Budget Expended + Encumbered
	FTE	SW	OE	TOTAL	SW	OE	TOTAL	OE	(d) - (g) - (h) = (i)	(g) + (h) / (d)
	(a)	(b)	(c)	(b) + (c) = (d)	(e)	(f)	(e) + (f) = (g)	(h)		
<u>PRESIDENT'S</u>										
INTERNAL AUDITOR	1.00	105,000	-	105,000	-	319	319	-	104,681	0.3%
PRESIDENTIAL ADVISOR	1.00	80,488	-	80,488	-	-	-	-	80,488	0.0%
PRESIDENT'S OFFICE	6.00	742,290	854,523	1,596,813	408,048	371,922	779,970	119,584	697,259	56.3%
PRESIDENT'S SPECIAL PROJECTS	0.00	-	22,072	22,072	-	3,776	3,776	-	18,296	17.1%
UNIVERSITY COUNSEL	2.00	167,424	22,342	189,766	125,568	7,520	133,088	10,000	46,678	75.4%
PRESIDENT'S TOTAL	10.00	\$ 1,095,202	\$ 898,938	\$ 1,994,140	\$ 533,616	\$ 383,538	\$ 917,154	\$ 129,584	\$ 947,402	52%
<u>ACADEMIC AFFAIRS</u>										
<u>ADMISSIONS AND RECORDS</u>										
A&R DATA COORDINATION	6.00	338,583	16,967	355,550	244,787	8,723	253,510	3,217	98,824	72%
ADMISSIONS	32.00	1,440,714	652,836	2,093,550	990,237	170,665	1,160,902	65,391	867,257	59%
RECORDS	28.00	1,194,920	89,724	1,284,644	845,884	28,141	874,025	2,314	408,305	68%
A & R TOTAL	66.00	2,974,217	759,527	3,733,744	2,080,908	207,529	2,288,437	70,922	1,374,386	63%
<u>COLLEGE OF THE ARTS</u>										
ART	60.50	3,748,062	261,390	4,009,452	2,834,273	216,349	3,050,622	40,386	918,444	77%
ARTISTS VILLAGE	0.00	-	41,030	41,030	-	21,878	21,878	-	19,153	53%
CULTURAL EVENTS	0.00	-	28,189	28,189	-	18,610	18,610	4,131	5,448	81%
DEAN ARTS	17.65	795,462	3,217,742	4,013,204	401,761	2,596,453	2,998,215	344,227	670,762	83%
MUSIC	39.00	2,558,425	128,330	2,686,755	1,898,056	76,537	1,974,593	16,214	695,948	74%
THEATRE	49.00	3,024,458	168,114	3,192,572	2,222,767	158,345	2,381,111	705	810,755	75%
ARTS TOTAL	166.15	10,126,407	3,844,795	13,971,202	7,356,858	3,088,172	10,445,029	405,663	3,120,510	78%
<u>ASSOC VP ACADEMIC AFFAIRS</u>										
AVP ACADEMIC AFFAIRS	0.00	-	87,368	87,368	-	61,175	61,175	6,545	19,648	78%
DESERT STUDIES	4.00	251,861	57,544	309,405	186,462	45,592	232,054	-	77,351	75%
FACULTY AFFAIRS & RECORDS	8.00	296,952	19,760	316,712	249,026	38,290	287,316	10,004	19,393	94%
FACULTY DEVELOPMENT	6.00	395,577	163,473	559,050	300,792	49,531	350,323	37,028	171,699	69%
GRANTS & CONTRACTS	5.00	241,512	219,805	461,317	218,420	32,596	251,016	-	210,301	54%
AVP AA TOTAL	23.00	1,185,902	547,949	1,733,851	954,699	227,184	1,181,883	53,576	498,392	71%
<u>ASSOC VP ACADEMIC PROGRAMS</u>										
ACADEMIC ADVISEMENT	4.00	185,079	55,968	241,047	140,336	24,286	164,622	6,069	70,357	71%
AVP ACADEMIC PROGRAMS	11.00	663,090	182,118	845,208	431,713	77,979	509,691	683	334,834	60%

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FINANCIAL STATEMENT BY COST CENTER
FISCAL YEAR 2005-06**

DIVISION/COST CENTER	Revised Budget				Actual Expenses			Encumbrances	Budget Balance Available	Percent of Budget Expended + Encumbered
	FTE	SW	OE	TOTAL	SW	OE	TOTAL	OE	(d) - (g) - (h) = (i)	(g) + (h) / (d)
	(a)	(b)	(c)	(b) + (c) = (d)	(e)	(f)	(e) + (f) = (g)	(h)		
<u>ACADEMIC AFFAIRS - ASSOC VP ACADEMIC PROGRAMS (CON'T)</u>										
AVPAP SPECIAL PROGRAMS	0.00	-	47,876	47,876	-	43,637	43,637	-	4,239	91%
CLASSROOM TECH SUPPORT	5.00	306,661	1,092,951	1,399,612	194,779	382,910	577,689	349,698	472,225	66%
CENTER FOR INTERNSHIPS	1.00	152,154	74,213	226,367	124,718	41,853	166,571	10,269	49,526	78%
CENTER CAREERS IN TEACHING	3.00	208,386	73,202	281,588	122,744	28,576	151,320	5,368	124,900	56%
FRESHMAN PROGRAMS	0.00	63,033	75,734	138,767	61,448	38,935	100,383	1,014	37,370	73%
HEALTH PROFESSIONS	1.00	70,393	23,322	93,715	58,559	1,212	59,771	-	33,943	64%
HS ACAD PREP-MATH	0.00	-	1,007	1,007	-	(240)	(240)	-	1,247	-24%
HS ACAD PREP-WRITING	0.00	-	192,478	192,478	-	8,353	8,353	-	184,126	4.3%
TRANSFER SERVICES	0.00	8,910	14,230	23,140	327	441	769	-	22,371	3.3%
UNIV HONORS PROGRAM	1.00	117,667	69,683	187,350	84,979	40,871	125,850	1,000	60,501	68%
UNIVERSITY OUTREACH	10.00	501,736	246,836	748,572	371,586	98,093	469,679	12,704	266,189	64%
AVP ACADEMIC PROGRAMS TOTAL	36.00	2,277,109	2,149,618	4,426,727	1,591,189	786,907	2,378,095	386,805	1,661,827	62%
<u>COLLEGE OF BUSINESS AND ECONOMICS</u>										
ACCOUNTING	23.00	2,262,336	35,891	2,298,227	1,760,802	44,569	1,805,371	-	492,856	79%
BAE COMPUTER LAB	0.00	97,361	107,362	204,723	72,031	106,216	178,247	5,151	21,326	90%
BUSINESS WRITING PROGRAM	10.36	764,885	10,567	775,452	578,785	3,962	582,747	269	192,436	75%
DEAN BAE	69.91	1,782,478	1,781,453	3,563,931	1,164,922	430,204	1,595,127	164,205	1,804,600	49%
ECONOMICS	35.81	2,444,088	29,126	2,473,214	1,862,078	58,429	1,920,508	1,297	551,410	78%
FINANCE	22.33	1,968,465	30,910	1,999,375	1,481,565	48,419	1,529,984	973	468,418	77%
INFORMATION SYS AND DECISION SCIENCES	30.50	2,713,299	51,058	2,764,357	2,113,349	51,573	2,164,923	11,671	587,763	79%
INST-ECON & ENVIR STUDIES	0.00	-	5,000	5,000	-	2	2	-	4,998	0.04%
MANAGEMENT	28.70	2,610,125	32,844	2,642,969	2,006,503	42,542	2,049,045	6,194	587,730	78%
MARKETING	20.44	1,554,033	30,660	1,584,693	1,219,835	28,183	1,248,018	1,261	335,414	79%
BAE TOTAL	241.05	16,197,070	2,114,872	18,311,942	12,259,871	814,100	13,073,971	191,021	5,046,951	72%
<u>COLLEGE OF COMMUNICATIONS</u>										
COMMUNICATIONS	35.67	2,692,702	107,278	2,799,980	2,119,541	72,148	2,191,689	1,069	607,222	78%
DEAN COMMUNICATIONS	23.63	892,977	425,104	1,318,081	333,242	277,595	610,838	37,051	670,192	49%
HUMAN COMMUNICATION STUDIES	34.25	2,328,839	71,477	2,400,316	1,873,181	46,688	1,919,869	-	480,447	80%
RADIO/TV/FILM	16.30	934,451	120,775	1,055,226	722,152	27,097	749,249	2,025	303,952	71%
SPEECH COMM-DEBATE	0.00	-	68,264	68,264	4,000	54,949	58,949	2,180	7,135	90%
TITAN COMMUNICATION	2.00	132,590	4,529	137,119	99,305	(1,987)	97,318	8,286	31,515	77%
COMMUNICATIONS TOTAL	111.85	6,981,559	797,426	7,778,985	5,151,422	476,489	5,627,911	50,610	2,100,464	73%

