

**CALIFORNIA STATE UNIVERSITY  
FULLERTON**

**GENERAL FUND FIRST QUARTER  
STATE ALLOCATION AND REVENUE REPORT  
SEPTEMBER 2006  
FISCAL YEAR 2006-2007**

**DRAFT**

**Presented by**

**The Office of the Vice President for Administration and Finance**

**To**

**PAB**

**November 2006**

## General Fund State Allocation and Revenue Report

The General Fund State Allocation and Revenue Report presents an overview of the University's State Allocation and Revenue data as of first quarter, September 2006, fiscal year 2006/2007.

The report first presents the General Fund State Allocation information beginning with the initial and final base allocation, followed by a list of additional State Allocations for funds received for specific purposes. Secondly, the General Fund Revenue data is presented detailing the various sources of fees and revenue budgeted and received by Division. Funds budgeted in the All University section are considered to be part of the overall university support and do not pertain directly to a specific Division.

The State Allocation and Revenue data is presented by the Revised Budget, Actual, and Percent of Budget Received. Definitions/descriptions of each of these items along with a variety of other information in this report can be found below:

### **Definitions/Descriptions**

**Actual:** Actual reflects State Allocation Funds provided from the state through the annual budget act, and once approved the funds are available as expenses are incurred. Actual Revenues are from student fees and funds for services received to date.

### **General Fund (Governmental Fund)**

The General Fund is used to record state tax revenue and student fees. The state tax revenue portion, which is annually allocated by the California Legislature to the CSU, is the main source of funds for the University operating budget. A secondary source of funds is student fees such as the CSU State University Fee, Academic fee, Health Services fee, and other fees. The primary purpose of the General Fund is to record revenues and expenditures for state-supported instruction.

**General Fund State Allocation:** Funds provided from the state through the annual budget act. In addition, once the final budget has been approved, the campus receives additional allocations for various purposes. All are considered one-time in the current fiscal year. Ongoing funds are added to the base in the next year's allocation.

**Percent of Budget Received:** Actual (received to date) divided by the Revised Budget to equal the amount of the budget received to date.

**Revenue:** Revenues in the General Fund include: Student fees for Non-Resident Fee, Application Fee, State University Fee, Course Fee, Transcripts, Library Fines, Late Registration Fee, etc., and revenues for various services.

**Revised Budget:** Includes the original budget (base budget) and one-time funding received. The Base Budget is permanent budget given to a unit as an increase to the operating budget to continuously carry out a basic on-going mission from one fiscal year to another. One-time Funds are budgeted as the revenue is received or is expected to be received and is often for a designated project or use. The revised budget may also include increases to the budget for revenue or miscellaneous student fees collected throughout the year.

GENERAL FUND FIRST QUARTER - SEPTEMBER 2006  
FINANCIAL STATEMENT  
FISCAL YEAR 2006-07

|  | <u>Revised<br/>Budget</u><br>(a) | <u>Actual</u><br>(b)  | <u>Budget<br/>Balance<br/>Available</u><br>(a)-(b)=(c) | <u>Percent of<br/>Budget<br/>Received</u><br>(b)/(a) |
|--|----------------------------------|-----------------------|--|--|
| <b>GENERAL FUND STATE ALLOCATION:</b>              |                                  |                       |  |  |
| Initial Campus Allocation                          | 156,448,130                      | 156,448,130           | 0  |  |
| Final adj to Campus budget                         | <u>3,652,400</u>                 | <u>3,652,400</u>      | <u>0</u>   |  |
| <b>Total Revised General Fund State Allocation</b> | <b>\$ 160,100,530</b>            | <b>\$ 160,100,530</b> | <b>\$ -</b>  | <b>100%</b>  |

|                                      | <u>Revised<br/>Budget</u><br>(a) | <u>Actual</u><br>(b) | <u>Budget<br/>Balance<br/>Available</u><br>(a)-(b)=(c) | <u>Percent of<br/>Budget<br/>Received</u><br>(b)/(a) |
|--------------------------------------|----------------------------------|----------------------|--|--|
| <b>GENERAL FUND REVENUES:</b>        |                                  |                      |  |  |
| <b>Academic Affairs</b>              |                                  |                      |  |  |
| Admissions & Records                 | 158,000                          | 70,485               | 87,515   |  |
| Adv Practice Nursing Eval Fee        | 8,500                            | 8,500                | 0  |  |
| Anthro Field Sch                     | 8,470                            | 8,470                | 0  |  |
| App Teach Ed                         | 30,000                           | 15,500               | 14,500   |  |
| Art                                  | 200                              | 200                  | 0  |  |
| Cal State Teach                      | 270,000                          | 107,172              | 162,828  |  |
| Chemistry                            | 63                               | 63                   | 0  |  |
| Children That Stutter                | 15,705                           | 15,705               | 0  |  |
| Consolidated Course Fee              | 1,000,000                        | 543,601              | 456,399  |  |
| Dean - HSS                           | 78                               | 78                   | 0  |  |
| Geological Science                   | 3,150                            | 3,150                | 0  |  |
| Graduation Fee                       | 730,000                          | 295,300              | 434,700  |  |
| Health Professions                   | 2,000                            | 2,000                | 0  |  |
| Human-Com-Debate                     | 48,410                           | 48,410               | 0  |  |
| Library Fee                          | 20,960                           | 5,895                | 15,065   |  |
| Misc. Revenue                        | 125,172                          | 125,172              | 0  |  |
| MSN Adv Prac Fee                     | 19,450                           | 19,450               | 0  |  |
| Multi Subj Matter Prep Prg Eval      | 0                                | 0                    | 0  |  |
| Music                                | 15,000                           | 8,050                | 6,950  |  |
| Nursing Dist Learning                | 179,780                          | 179,780              | 0  |  |
| On-Line Degree                       | 25,257                           | 25,257               | 0  |  |
| On-Line MS                           | 33,957                           | 33,957               | 0  |  |
| On-Line MSIT                         | 24,108                           | 24,108               | 0  |  |
| Radio/TV/Film                        | 105                              | 105                  | 0  |  |
| Teacher Credential                   | <u>30,000</u>                    | <u>8,625</u>         | <u>21,375</u>  |  |
| Sub-total Academic Affairs Revenue   | <b>\$ 2,748,365</b>              | <b>\$ 1,549,032</b>  | <b>\$ 1,199,333</b>                                    | <b>56%</b>   |
| <b>Administration and Finance</b>    |                                  |                      |  |  |
| Convenience Fee                      | 204,826                          | 204,826              | 0  |  |
| Def Pmt, Late, Refund, Install Fees  | 390,631                          | 273,705              | 116,926  |  |
| Golden Baseball Contract - Phy Plant | 36,115                           | 36,115               | 0  |  |

GENERAL FUND FIRST QUARTER - SEPTEMBER 2006  
FINANCIAL STATEMENT  
FISCAL YEAR 2006-07

| <i>Administration and Finance (Con't)</i>    | <u>Revised<br/>Budget</u><br>(a) | <u>Actual</u><br>(b) | <u>Budget<br/>Balance<br/>Available</u><br>(a)-(b)=(c) | <u>Percent of<br/>Budget<br/>Received</u><br>(b)/(a) |
|--|----------------------------------|----------------------|--|--|
| Golden Baseball Contract - Univ Police       | 18,600                           | 18,600               | 0  |  |
| Misc. Revenue                                | 2,750                            | 2,750                | 0  |  |
| Univ Police - Reimb Police Services          | <u>18,517</u>                    | <u>18,517</u>        | <u>0</u>   |  |
| Sub-total Administration and Finance Revenue | <u>\$ 671,439</u>                | <u>\$ 554,513</u>    | <u>\$ 116,926</u>                                      | <u>83%</u>   |
| <br><i>Executive Vice President</i>          |                                  |                      |  |  |
| Misc Executive VP Div                        | <u>0</u>                         | <u>0</u>             | <u>0</u>   |  |
| Sub-total Executive Vice President Revenue   | <u>\$ -</u>                      | <u>\$ -</u>          | <u>\$ -</u>  | <u>0%</u>  |
| <br><i>Information Technology</i>            |                                  |                      |  |  |
| Computer Rollout                             | 20                               | 20                   | 0  |  |
| Titan Access                                 | 17,160                           | 1,901                | 15,259   |  |
| Titan Card                                   | 291,201                          | 194,887              | 96,314   |  |
| Voice Response Registration                  | <u>450,007</u>                   | <u>321,087</u>       | <u>128,921</u>   |  |
| Sub-total Information Technology Revenue     | <u>\$ 758,388</u>                | <u>\$ 517,895</u>    | <u>\$ 240,494</u>                                      | <u>68%</u>   |
| <br><i>Student Affairs</i>                   |                                  |                      |  |  |
| Athletics - Use of Facilities                | 272,000                          | 29,277               | 242,723  |  |
| Athletics - Game Sales                       | 10,196                           | 10,196               | 0  |  |
| Athletics - Gurantees                        | 6,285                            | 6,285                | 0  |  |
| Athletics - Marketing                        | 8,275                            | 8,275                | 0  |  |
| Athletics - Program Sale                     | 320                              | 320                  | 0  |  |
| Special Games                                | 22,000                           | 0                    | 22,000   |  |
| Family PACT                                  | 11,800                           | 11,800               | 0  |  |
| Golden Baseball Contract - Athletics         | 37,910                           | 39,035               | -1,125   |  |
| Health Fee                                   | 1,900,000                        | 1,216,247            | 683,753  |  |
| New Student Orient Fees                      | 250,000                          | 17,763               | 232,237  |  |
| Special Exams Fees                           | <u>170,000</u>                   | <u>47,193</u>        | <u>122,807</u>   |  |
| Sub-total Student Affairs Revenue            | <u>\$ 2,688,786</u>              | <u>\$ 1,386,390</u>  | <u>\$ 1,302,396</u>                                    | <u>52%</u>   |
| <br><i>University Advancement</i>            |                                  |                      |  |  |
| Front & Center                               | <u>0</u>                         | <u>0</u>             | <u>0</u>   |  |
| Sub-total University Advancement Revenue     | <u>\$ -</u>                      | <u>\$ -</u>          | <u>\$ -</u>  | <u>0%</u>  |
| Sub-total Division Revenue                   | <u>\$ 6,866,978</u>              | <u>\$ 4,007,830</u>  | <u>\$ 2,859,148</u>                                    | <u>58%</u>   |
| <br><i>All University</i>                    |                                  |                      |  |  |
| State University Fee                         | 87,143,170                       | 48,468,178           | 38,674,992   |  |
| Non-Resident Fee                             | 8,217,339                        | 4,446,796            | 3,770,543  |  |
| Application Fee                              | 1,843,170                        | 234,225              | 1,608,945  |  |
| Transcripts, Lib Fines, Late Reg, Bad Debt   | 327,000                          | 129,751              | 197,249  |  |

GENERAL FUND FIRST QUARTER - SEPTEMBER 2006  
FINANCIAL STATEMENT  
FISCAL YEAR 2006-07

| <i>All University (Con't)</i>             | <u>Revised<br/>Budget</u><br>(a) | <u>Actual</u><br>(b)         | <u>Budget<br/>Balance<br/>Available</u><br>(a)-(b)=(c) | <u>Percent of<br/>Budget<br/>Received</u><br>(b)/(a) |
|---|----------------------------------|------------------------------|--|--|
| Misc Student Fees                         | 3,000                            | 30,658                       | -27,658  |  |
| College Workstudy                         | 625,000                          | 5,094                        | 619,906  |  |
| Concurrent Enrollment                     | 137,060                          | 0                            | 137,060  |  |
| Fed Admin Allow                           | 0                                | 432                          | -432   |  |
| Fed Job Loc Dev                           | 50,000                           | 0                            | 50,000   |  |
| Fed Perkins                               | 157,328                          | -1,750                       | 159,078  |  |
| Misc Admin Fees                           | 0                                | 0                            | 0  |  |
| Misc. Fees                                | 0                                | 0                            | 0  |  |
| Misc. Revenue                             | 67,783                           | 67,888                       | -105   |  |
| Site Lease                                | 4,504                            | 4,504                        | 0  |  |
| Sub-total All University Revenue          | <u>\$ 98,575,354</u>             | <u>\$ 53,385,776</u>         | <u>\$ 45,189,578</u>                                   | <u>54%</u>   |
| Total Revenue                             | <u>\$ 105,442,332</u>            | <u>57,393,605</u>            | <u>\$ 48,048,727</u>                                   | <u>54%</u>   |
| <b>Total State Allocation and Revenue</b> | <b><u>\$ 265,542,862</u></b>     | <b><u>\$ 217,494,135</u></b> | <b><u>\$ 48,048,727</u></b>                            | <b><u>82%</u></b>                                    |