

**CALIFORNIA STATE UNIVERSITY
FULLERTON**

**OPERATING FUND FIRST QUARTER
STATE ALLOCATION AND REVENUE REPORT
SEPTEMBER 2007**

FISCAL YEAR 2007-2008

Presented by

The Office of the Vice President for Administration and Finance

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Operating Fund State Allocation and Revenue Report

Operating Fund State Allocation and Revenue Report presents an overview of the University's General Fund State Allocation and CSU Operating Fund Revenue data as of first quarter, September 2007, fiscal year 2007/2008.

The report first presents the General Fund State Allocation information beginning with the initial and final base allocation. Secondly, CSU Operating Fund Fee 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 Fee 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 Fee 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, which is annually allocated by the California Legislature to the CSU, and the expenditures supported by state tax revenue, which is mainly payroll expenditures. The State Supported General Fund is the main source of funds for the University operating budget.

CSU Operating Fund: CSU Operating Fund is used to record student fees revenue deposited in the State University Trust Fund and most of the non-payroll expenditures. The student fee revenue is the secondary source of funds for the University Operating Budget. The student fee revenues are such as the CSU State University Fee, Academic fee, Health Services fee, and other fees.

General Fund State Allocation: Funds provided from the state through the annual budget act.

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 CSU Operating 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.

OPERATING FUND FIRST QUARTER - SEPTEMBER 2007
FINANCIAL STATEMENT
FISCAL YEAR 2007-08

| | <u>Revised Budget</u> (a) | <u>Actual</u> (b) | <u>Budget Balance Available</u> (a)-(b)=(c) | <u>Percent of Budget Received</u> (b)/(a) |
|--|----------------------------------|-----------------------|--|--|
| GENERAL FUND STATE ALLOCATION: | | | | |
| Initial Campus Allocation | 177,962,830 | 177,962,830 | 0 | |
| Final adj to Campus budget | <u>1,170,740</u> | <u>1,170,740</u> | <u>0</u> | |
| Total Revised General Fund State Allocation | \$ 179,133,570 | \$ 179,133,570 | \$ - | 100% |

| | <u>Revised Budget</u> (a) | <u>Actual</u> (b) | <u>Budget Balance Available</u> (a)-(b)=(c) | <u>Percent of Budget Received</u> (b)/(a) |
|-------------------------------------|----------------------------------|----------------------|--|--|
| CSU OPERATING FUND REVENUES: | | | | |
| <i>President's</i> | | | | |
| Sub-total President's Revenue | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>0%</u> |
| <i>Academic Affairs</i> | | | | |
| Admissions | 158,000 | 77,085 | 80,915 | |
| Anthropology | 0 | 9,240 | -9,240 | |
| Cal State Teach | 270,000 | 104,382 | 165,618 | |
| Center - Successful Aging | 0 | 0 | 0 | |
| Internships & Service-Learning | 0 | 33,034 | -33,034 | |
| Computer Science | 0 | 40,689 | -40,689 | |
| Educational Leadership | 0 | 68 | -68 | |
| FNP - Family Nurse Prac | 0 | 7,750 | -7,750 | |
| Geological Sciences | 0 | 6,300 | -6,300 | |
| Health Professions | 0 | 3,075 | -3,075 | |
| ISDS | 0 | 21,545 | -21,545 | |
| MS Instr Design & Tech | 25,000 | 23,991 | 1,009 | |
| Music | 15,000 | 7,958 | 7,042 | |
| Nursing | 0 | 27,950 | -27,950 | |
| Distance Nursing | 0 | 103,640 | -103,640 | |
| Radio/TV/Film | 0 | 355 | -355 | |
| Human Communication Studies | 0 | 10,856 | -10,856 | |
| Pollak Library Admin | 20,000 | 5,861 | 14,139 | |
| Consolidated Course | 1,000,000 | 570,227 | 429,773 | |
| Graduation Fee | 730,000 | 339,600 | 390,400 | |
| Instruction EDUC | 60,000 | 20,903 | 39,097 | |
| <u>Billable Revenue:</u> | | | | |
| Dean BAE | 0 | 11,487 | -11,487 | |
| Music | 0 | 4,887 | -4,887 | |
| EE American Language Programs | 0 | 913 | -913 | |
| EE Arboretum | 0 | 657 | -657 | |
| Misc Revenue | <u>0</u> | <u>64</u> | <u>-64</u> | |
| Sub-total Academic Affairs Revenue | \$ 2,278,000 | \$ 1,432,517 | \$ 845,483 | 63% |

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| Administration and Finance | Revised Budget (a) | Actual (b) | Budget Balance Available (a)-(b)=(c) | Percent of Budget Received (b)/(a) |
|--|-----------------------------------|-----------------------|---|---|
| Assets Management | 0 | 1,438 | -1,438 | |
| Def Pmt, Late, Refund, Install Fees | 380,200 | 261,025 | 119,175 | |
| Parking and Transportation | 0 | -325 | 325 | |
| University Police | 0 | 64,977 | -64,977 | |
| <u>Billable Revenue:</u> | | | | |
| University Police Operations | 0 | 10,450 | -10,450 | |
| Parking and Transportation | 0 | 30 | -30 | |
| Physical Plant | 0 | 116,747 | -116,747 | |
| Reprographics | 0 | 27,828 | -27,828 | |
| University Police | 0 | 4,113 | -4,113 | |
| Sub-total Administration and Finance Revenue | <u>\$ 380,200</u> | <u>\$ 486,283</u> | <u>\$ (106,083)</u> | <u>128%</u> |
| Information Technology | | | | |
| IT-Desktop Computing | 0 | 410 | -410 | |
| IT-Information Technology | 467,160 | 334,180 | 132,980 | |
| IT-TitanCard Operations | 280,000 | 203,230 | 76,770 | |
| <u>Billable Revenue:</u> | | | | |
| IT-Telephone Services | 0 | 24,750 | -24,750 | |
| Sub-total Information Technology Revenue | <u>\$ 747,160</u> | <u>\$ 562,570</u> | <u>\$ 184,590</u> | <u>75%</u> |
| Student Affairs | | | | |
| Athletics | 270,000 | 345,932 | -75,932 | |
| Student Health and Counseling | 0 | 18,027 | -18,027 | |
| VP of Student Affairs Office | 2,370,000 | 1,820,693 | 549,307 | |
| CSUF Special Events | 22,000 | 0 | 22,000 | |
| New Student Orientation | 250,000 | 30,100 | 219,900 | |
| <u>Billable Revenue:</u> | | | | |
| Athletics | 0 | 49,719 | -49,719 | |
| Testing Center | 0 | 18 | -18 | |
| Sub-total Student Affairs Revenue | <u>\$ 2,912,000</u> | <u>\$ 2,264,488</u> | <u>\$ 647,512</u> | <u>78%</u> |
| University Advancement | | | | |
| University Communication & Marketing | 0 | 100 | -100 | |
| <u>Billable Revenue:</u> | | | | |
| Advancement Operations | 0 | 28,470 | -28,470 | |
| Development - Central | 0 | 5,638 | -5,638 | |
| Sub-total University Advancement Revenue | <u>\$ -</u> | <u>\$ 34,208</u> | <u>\$ (34,208)</u> | <u>0%</u> |
| Sub-total Division Revenue | <u>\$ 6,317,360</u> | <u>\$ 4,780,065</u> | <u>\$ 1,537,295</u> | <u>76%</u> |

OPERATING FUND FIRST QUARTER - SEPTEMBER 2007
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| <i>All University</i> | <u>Revised Budget</u> (a) | <u>Actual</u> (b) | <u>Budget Balance Available</u> (a)-(b)=(c) | <u>Percent of Budget Received</u> (b)/(a) |
|--|----------------------------------|------------------------------|--|--|
| State University Fee | 96,872,700 | 54,723,612 | 42,149,088 | |
| Non-Resident Fee | 8,360,757 | 4,569,616 | 3,791,141 | |
| Application Fee | 1,943,065 | 179,025 | 1,764,040 | |
| Investment Earnings | 1,800,000 | 0 | 1,800,000 | |
| College Workstudy | 640,000 | 0 | 640,000 | |
| Transcripts, Lib Fines, Late Reg, Bad Debt | 327,000 | 119,696 | 207,304 | |
| SW Allocation Xfer In (SWAT) | 277,100 | 0 | 277,100 | |
| Fed Allow Perkins | 157,328 | 0 | 157,328 | |
| Concurrent Enrollment | 137,060 | -137,060 | 274,120 | |
| Convenience Fee | 135,000 | 207,583 | -72,583 | |
| Transfers In from within the S | 62,362 | 3,420,970 | -3,358,608 | |
| TIn-Oth Approp Acct Sub-Fund | 35,000 | 50,000 | -15,000 | |
| Other Mandatory Fees | 3,000 | 0 | 3,000 | |
| Escheat-Uncl Checks Warrants | 0 | 2,593 | -2,593 | |
| Fed Adm Allow CWS | 0 | -20,480 | 20,480 | |
| Misc Admin/Duplicate Receipt | 0 | 29,543 | -29,543 | |
| Misc Revenue | 0 | 20 | -20 | |
| Misc. Fees | 0 | 20,338 | -20,338 | |
| Optional User Fees | 0 | -10 | 10 | |
| Revenue-Others (Govt Funds) | 0 | 347 | -347 | |
| Space Rental | 0 | 4,684 | -4,684 | |
| <i><u>Billable Revenue:</u></i> | | | | |
| CSUF Aux Service Corp | 0 | 320,270 | -320,270 | |
| Postage | 0 | 4,085 | -4,085 | |
| University wide Accounting | 0 | 116,160 | -116,160 | |
| Sub-total All University Revenue | <u>\$ 110,750,372</u> | <u>\$ 63,610,992</u> | <u>\$ 47,139,380</u> | <u>57%</u> |
| Total Revenue | <u>\$ 117,067,732</u> | <u>68,391,057</u> | <u>\$ 48,676,675</u> | <u>58%</u> |
| Total State Allocation and Revenue | <u>\$ 296,201,302</u> | <u>\$ 247,524,627</u> | <u>\$ 48,676,675</u> | <u>84%</u> |