

**CALIFORNIA STATE UNIVERSITY  
FULLERTON**

**OPERATING FUND SECOND QUARTER  
STATE ALLOCATION AND REVENUE REPORT  
DECEMBER 2007**

**FISCAL YEAR 2007-2008**

**Presented by**

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

**January 2008**

## 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 second quarter, December 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 SECOND QUARTER - DECEMBER 2007  
FINANCIAL STATEMENT  
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	<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)
<b>GENERAL FUND STATE ALLOCATION:</b>				
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>	
<b>Total Revised General Fund State Allocation</b>	<b>\$ 179,133,570</b>	<b>\$ 179,133,570</b>	<b>\$ -</b>	<b>100%</b>

	<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)
<b>CSU OPERATING FUND REVENUES:</b>				
<b>President's</b>				
Sub-total President's Revenue	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0%</u>
<b>Academic Affairs</b>				
Admissions	158,000	118,225	39,775	
Anthropology	0	9,240	-9,240	
AVPAP Operations	0	11,874	-11,874	
Cal State Teach	270,000	110,967	159,033	
Center - Successful Aging	0	0	0	
Internships & Service-Learning	0	33,720	-33,720	
Computer Science	0	56,034	-56,034	
Educational Leadership	0	68	-68	
FNP - Family Nurse Prac	0	11,750	-11,750	
Geological Sciences	0	6,300	-6,300	
Health Professions	0	5,305	-5,305	
Human-Comm-Debate	0	1,529	-1,529	
Instruction NSM	0	-5	5	
International Programs	0	9,126	-9,126	
ISDS	0	27,008	-27,008	
MS Instr Design & Tech	25,000	28,128	-3,128	
Music	15,000	10,483	4,517	
Nursing	0	43,450	-43,450	
Distance Nursing	0	127,852	-127,852	
Radio/TV/Film	0	585	-585	
Human Communication Studies	0	10,856	-10,856	
Pollak Library Admin	20,000	10,772	9,228	
Consolidated Course	1,000,000	930,661	69,339	
Graduation Fee	730,000	501,400	228,600	
Instruction EDUC	60,000	35,028	24,972	
<b><u>Billable Revenue:</u></b>				
Dean BAE	0	21,015	-21,015	
Music	0	5,687	-5,687	
Distance Nursing	0	26,000	-26,000	

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<b>Academic Affairs - Billable Revenue (Con't)</b>				
EE American Language Programs	0	1,074	-1,074	
EE Arboretum	0	2,650	-2,650	
Misc Revenue	0	71	-71	
Sub-total Academic Affairs Revenue	<u>\$ 2,278,000</u>	<u>\$ 2,156,852</u>	<u>\$ 121,148</u>	<u>95%</u>
<b>Administration and Finance</b>				
Assets Management	0	1,490	-1,490	
Def Pmt, Late, Refund, Install Fees	380,200	394,888	-14,688	
Parking and Transportation	0	-433	433	
University Police	0	110,970	-110,970	
<u>Billable Revenue:</u>				
University Police Operations	0	16,900	-16,900	
Parking and Transportation	0	30	-30	
Physical Plant	0	200,579	-200,579	
Reprographics	0	43,749	-43,749	
University Police	0	26,331	-26,331	
Sub-total Administration and Finance Revenue	<u>\$ 380,200</u>	<u>\$ 794,504</u>	<u>\$ (414,304)</u>	<u>209%</u>
<b>Information Technology</b>				
IT-Desktop Computing	0	1,120	-1,120	
IT-Information Technology	467,160	533,428	-66,268	
IT-TitanCard Operations	280,000	325,346	-45,346	
<u>Billable Revenue:</u>				
IT-Telephone Services	0	60,256	-60,256	
IT-TitanCard Operations	0	1,173	-1,173	
Sub-total Information Technology Revenue	<u>\$ 747,160</u>	<u>\$ 921,323</u>	<u>\$ (174,163)</u>	<u>123%</u>
<b>Student Affairs</b>				
Athletics	270,000	597,227	-327,227	
Student Health and Counseling	0	49,528	-49,528	
VP of Student Affairs Office	2,370,000	3,118,787	-748,787	
CSUF Special Events	22,000	0	22,000	
New Student Orientation	250,000	36,960	213,040	
<u>Billable Revenue:</u>				
Athletics	0	98,747	-98,747	
Testing Center	0	18	-18	
VP of Student Affairs Office	0	218	-218	
Sub-total Student Affairs Revenue	<u>\$ 2,912,000</u>	<u>\$ 3,901,485</u>	<u>\$ (989,485)</u>	<u>134%</u>

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<b>University Advancement</b>				
University Communication & Marketing	0	100	-100	
<u>Billable Revenue:</u>				
Advancement Operations	0	349,894	-349,894	
Development - Central	0	20,273	-20,273	
Sub-total University Advancement Revenue	<u>\$ -</u>	<u>\$ 370,267</u>	<u>\$ (370,267)</u>	<u>0%</u>
Sub-total Division Revenue	<u>\$ 6,317,360</u>	<u>\$ 8,144,430</u>	<u>\$ (1,827,070)</u>	<u>129%</u>
<b>All University</b>				
State University Fee	96,872,700	91,068,206	5,804,494	
Non-Resident Fee	8,360,757	7,073,592	1,287,165	
Application Fee	1,943,065	1,418,780	524,285	
Investment Earnings	1,800,000	0	1,800,000	
College Workstudy	640,000	128,176	511,824	
Transcripts, Lib Fines, Late Reg, Bad Debt	327,000	191,295	135,705	
SW Allocation Xfer In (SWAT)	969,779	969,779	0	
Fed Allow Perkins	157,328	0	157,328	
Concurrent Enrollment	137,060	-137,060	274,120	
Convenience Fee	135,000	307,129	-172,129	
Transfers In from within the S	0	3,360,000	-3,360,000	
TIn-Oth Approp Acct Sub-Fund	35,000	57,524	-22,524	
Other Mandatory Fees	3,000	0	3,000	
Escheat-Uncl Checks Warrants	0	19,404	-19,404	
Fed Adm Allow CWS	0	-20,480	20,480	
Misc Admin/Duplicate Receipt	0	44,828	-44,828	
Misc. Fees	0	29,841	-29,841	
Optional User Fees	0	-10	10	
Revenue-Others (Govt Funds)	0	806	-806	
Space Rental	0	10,168	-10,168	
<u>Billable Revenue:</u>				
CSUF Aux Service Corp	0	553,617	-553,617	
Postage	0	6,475	-6,475	
Utilities-Commodity	0	5,329,272	-5,329,272	
University wide Accounting	0	155,134	-155,134	
Sub-total All University Revenue	<u>\$ 111,380,689</u>	<u>\$ 110,566,476</u>	<u>\$ 814,213</u>	<u>99%</u>
Total Revenue	<u>\$ 117,698,049</u>	<u>118,710,906</u>	<u>\$ (1,012,857)</u>	<u>101%</u>
<b>Total State Allocation and Revenue</b>	<u><b>\$ 296,831,619</b></u>	<u><b>\$ 297,844,476</b></u>	<u><b>\$ (1,012,857)</b></u>	<u><b>100%</b></u>