

**CALIFORNIA STATE UNIVERSITY  
FULLERTON**

**OPERATING FUND SECOND QUARTER  
STATE ALLOCATION AND REVENUE REPORT  
DECEMBER 2008**

**FISCAL YEAR 2008-2009**

**Presented by**

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

**January 2009**

## 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 2008, fiscal year 2008/2009.

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 2008**  
**FINANCIAL STATEMENT**  
**FISCAL YEAR 2008-09**

	<u>Original Budget</u> (a)	<u>Revised Budget</u> (b)	<u>Actual</u> (c)	<u>Budget Balance Available</u> (b)-(c)=(d)	<u>Percent of Budget Received</u> (c)/(b)
<b>GENERAL FUND STATE ALLOCATION:</b>					
Initial Campus Allocation	179,775,337	179,775,337	179,775,337	-	
Adj to Campus budget	(1,997,800)	(1,997,800)	(1,997,800)	-	
<b>Total Revised General Fund State Allocation</b>	<b>\$ 177,777,537</b>	<b>\$ 177,777,537</b>	<b>\$ 177,777,537</b>	<b>\$ -</b>	<b>100%</b>

	<u>Original Budget</u> (a)	<u>Revised Budget</u> (b)	<u>Actual</u> (c)	<u>Budget Balance Available</u> (b)-(c)=(d)	<u>Percent of Budget Received</u> (c)/(b)
<b>CSU OPERATING FUND REVENUES:</b>					
<b>President's</b>					
President's Office	-	800	800	-	
Sub-total President's Revenue	\$ -	\$ 800	\$ 800	\$ -	100%

**Academic Affairs**

Admissions	158,000	182,010	96,315	85,695	
Accounting		1,200	1,200	-	
Anthropology	-	4,620	4,620	-	
Biological Science	-	1,500	1,500	-	
Politics Admin & Justice	-	1,106	1,106	-	
Gerontology Institute	-	3,000	3,000	-	
Management	-	5,480	5,480	-	
Philosophy	-	1,000	1,000	-	
Instruction HSS	-	7,123	7,123	-	
Cal State Teach	270,000	270,000	105,754	164,246	
Chicana/o Studies	-	484	484	-	
Computer Science	-	54,747	54,747	-	
Consolidated Course	1,000,000	1,026,377	969,183	57,194	
Dean HHD	-	167	167	-	
Dean HSS	-	67	67	-	
Distance Nursing	-	167,204	167,204	-	
Educational Leadership	-	1	1	-	
FNP - Family Nurse Prac	-	6,750	6,750	-	
Geological Sciences	-	5,850	5,850	-	
Graduation Fee	730,000	730,000	466,800	263,200	
Health Professions	-	9,225	9,225	-	
Human-Comm-Debate	-	34,949	34,949	-	
Instruction EDUC	60,000	87,325	27,475	59,850	
Internships & Service-Learning	-	17,441	17,441	-	
ISDS	-	24,460	24,460	-	
MS Instr Design & Tech	25,000	28,194	27,758	436	
Music	15,000	17,950	10,350	7,600	
Nursing	-	74,912	74,912	-	
Pollak Library Admin	20,000	28,928	9,523	19,405	
Radio/TV/Film	-	5,723	5,723	-	
Sub-total Academic Affairs Revenue	<b>\$ 2,278,000</b>	<b>\$ 2,797,793</b>	<b>\$ 2,140,168</b>	<b>\$ 657,626</b>	<b>76%</b>

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	<u>Original Budget</u> (a)	<u>Revised Budget</u> (b)	<u>Actual</u> (c)	<u>Budget Balance Available</u> (b)-(c)=(d)	<u>Percent of Budget Received</u> (c)/(b)
<b>Administration and Finance</b>					
Assets Management	-	-	-	(0)	
VP Admin & Finance Office (EO 1000)	600,000	700,000	100,000	600,000	
Def Pmt, Late, Refund, Install Fees	380,200	508,515	398,554	109,960	
Parking and Transportation	-	25,120	25,120	-	
Design and Construction	-	87,270	87,270	-	
Human Resources Office	-	2,100	2,100	-	
University Police Operations	-	-	-	-	
University Police	-	84,720	89,595	(4,875)	
Sub-total Administration and Finance Revenue	<u>\$ 980,200</u>	<u>\$ 1,407,725</u>	<u>\$ 702,639</u>	<u>\$ 705,085</u>	<u>50%</u>
<b>Information Technology</b>					
IT-Desktop Computing	-	1,030	1,110	(80)	
IT-Information Technology	467,160	530,236	530,187	49	
IT-TitanCard Operations	280,000	335,053	335,106	(53)	
Sub-total Information Technology Revenue	<u>\$ 747,160</u>	<u>\$ 866,319</u>	<u>\$ 866,403</u>	<u>\$ (84)</u>	<u>100%</u>
<b>Student Affairs</b>					
Dean of Students Office	-	9,534	9,534	-	
Judicial Affairs	-	10,000	10,000	-	
Athletics	270,000	951,405	684,507	266,898	
CSUF Special Events	22,000	22,000	-	22,000	
Leadership & Multicultural Dev	-	-	-	-	
New Student Orientation	250,000	261,385	36,985	224,400	
Student Health and Counseling	-	228,536	241,337	(12,801)	
Testing Center	-	-	-	-	
VP of Student Affairs Office	2,370,000	3,504,259	3,425,999	78,260	
Sub-total Student Affairs Revenue	<u>\$ 2,912,000</u>	<u>\$ 4,987,119</u>	<u>\$ 4,408,362</u>	<u>\$ 578,757</u>	<u>88%</u>
<b>University Advancement</b>					
Development	-	1,617	1,617	-	
VP University Advancement	-	6,600	6,600	-	
Front & Center	-	2,500	2,500	-	
University Communication & Marketing	-	3,729	3,729	-	
Sub-total University Advancement Revenue	<u>\$ -</u>	<u>\$ 14,446</u>	<u>\$ 14,446</u>	<u>\$ -</u>	<u>100%</u>
Sub-total Division Revenue	<u>\$ 6,917,360</u>	<u>\$ 10,074,203</u>	<u>\$ 8,132,818</u>	<u>\$ 1,941,384</u>	<u>81%</u>

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<b>All University</b>					
State University Fee	106,834,312	106,834,312	97,532,681	9,301,631	
Non-Resident Fee	8,360,757	8,360,757	6,658,700	1,702,057	
Application Fee	1,943,065	1,943,065	1,940,290	2,775	
Investment Earnings	2,400,000	2,400,941	942,883	1,458,059	
Work Study	675,000	675,000	196,223	478,777	
Transcripts, Lib Fines, Late Reg, Bad Debt	327,000	327,000	173,487	153,513	
SW Allocation Xfer In (SWAT)	-	264,172	264,172	-	
Concurrent Enrollment	137,060	137,060	-	137,060	
Bad Debt Adjustment	-	(4,931)	56,914	(61,845)	
Space Rental	-	9,799	9,799	-	
Escheat-Uncl Checks Warrants	-	-	14,391	(14,391)	
Misc Admin/Duplicate Receipt	-	-	51,358	(51,358)	
Misc. Fees	3,000	3,000	-	3,000	
Convenience Fee	135,000	227,685	228,255	(570)	
Revenue-Others (Govt Funds)	-	57	373	(316)	
Revenues-Other	-	-	471	(471)	
University wide Accounting	-	9,564	9,564	-	
Sub-total All University Revenue	<u>\$ 120,815,194</u>	<u>\$ 121,187,480</u>	<u>\$ 108,079,559</u>	<u>\$ 13,107,921.15</u>	<u>89%</u>
Total Revenue	<u>\$ 127,732,554</u>	<u>\$ 131,261,683</u>	<u>116,212,377</u>	<u>\$ 15,049,305</u>	<u>89%</u>
<b>Total State Allocation and Revenue</b>	<u><b>\$ 305,510,091</b></u>	<u><b>\$ 309,039,220</b></u>	<u><b>293,989,914</b></u>	<u><b>\$ 15,049,305</b></u>	<u><b>95%</b></u>