

**CALIFORNIA STATE UNIVERSITY  
FULLERTON**

**OPERATING FUND THIRD QUARTER  
STATE ALLOCATION AND REVENUE REPORT  
MARCH 2009**

**FISCAL YEAR 2008-2009**

**Presented by**

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

**April 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 third quarter, March 2009, 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 THIRD QUARTER - MARCH 2009**  
**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)	-	
Adj to Campus budget	<u>(4,136,000)</u>	<u>(4,136,000)</u>	<u>(4,136,000)</u>	-	
<b>Total Revised General Fund State Allocation</b>	<b><u>\$ 173,641,537</u></b>	<b><u>\$ 173,641,537</u></b>	<b><u>\$ 173,641,537</u></b>	-	100%

	<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><i>President's</i></b>					
President's Office	-	800	800	-	
Sub-total President's Revenue	<u>\$ -</u>	<u>\$ 800</u>	<u>\$ 800</u>	-	100%

***Academic Affairs***

Admissions	158,000	142,465	142,465	-	
Accounting	-	1,200	1,200	-	
Anthropology	-	4,620	4,620	-	
Biological Science	-	1,500	1,500	-	
Politics Admin & Justice	-	4,417	4,417	-	
Gerontology Institute	-	3,000	3,000	-	
Management	-	5,480	5,480	-	
Philosophy	-	1,921	1,921	-	
Instruction HSS	-	9,391	9,391	-	
Cal State Teach	270,000	186,521	186,521	-	
Chicana/o Studies	-	923	923	-	
Computer Science	-	75,834	75,834	-	
Consolidated Course	1,000,000	1,265,712	1,265,712	-	
Dean BAE	-	1,499	1,499	-	
Dean HHD	-	167	167	-	
Dean HSS	-	3,520	3,520	-	
Distance Nursing	-	241,154	241,154	-	
Educational Leadership	-	1	1	-	
EE Arboretum	-	15,234	15,234	-	
FNP - Family Nurse Prac	-	8,750	8,750	-	
Geological Sciences	-	5,850	5,850	-	
Graduation Fee	730,000	647,425	647,425	-	
Health Professions	-	9,450	9,450	-	
Human-Comm-Debate	-	34,949	34,949	-	
Chemistry & Biochemistry	-	-	31,500	(31,500)	
Dean ARTS	-	49,366	49,366	-	
Dean EDUC	-	63	63	-	
Faculty Development Center	-	150	150	-	
Mathematics	-	432	432	-	
Women's Studies	-	103	103	-	
Instruction EDUC	60,000	56,250	56,250	-	
Internships & Service-Learning	-	17,441	17,441	-	

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<b>Academic Affairs (Con't)</b>					
ISDS	-	24,718	24,718	-	
MS Instr Design & Tech	25,000	34,490	34,490	-	
Music	15,000	14,050	14,050	-	
Nursing	-	113,112	113,112	-	
Pollak Library Admin	20,000	13,217	13,217	-	
Radio/TV/Film	-	6,915	6,915	-	
Sub-total Academic Affairs Revenue	<u>\$ 2,278,000</u>	<u>\$ 3,001,290</u>	<u>\$ 3,032,790</u>	<u>(31,500)</u>	<u>101%</u>
<b>Administration and Finance</b>					
Assets Management	-	-	19,126	(19,126)	
VP Admin & Finance Office (EO 1000)	600,000	100,000	100,000	-	
Def Pmt, Late, Refund, Install Fees	380,200	453,696	454,662	(966)	
Auto Shop	-	-	30,691	(30,691)	
Building Service Engineers	-	-	5,871	(5,871)	
Carpenter Shop	-	-	97,571	(97,571)	
Custodial Services	-	-	47,935	(47,935)	
Electrical	-	-	96,019	(96,019)	
Landscape Services	-	-	180,687	(180,687)	
Lock Shop	-	-	33,175	(33,175)	
Material Control Center	-	526	526	-	
Mechanical	-	-	18,351	(18,351)	
Paint Shop	-	-	116,132	(116,132)	
Plumbing	-	-	20,787	(20,787)	
Logistical Services Admin	-	-	1,640	(1,640)	
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	-	677,839	934,411	(256,572)	
Sub-total Administration and Finance Revenue	<u>\$ 980,200</u>	<u>\$ 1,346,551</u>	<u>\$ 2,272,074</u>	<u>(925,523)</u>	<u>169%</u>
<b>Information Technology</b>					
IT-Desktop Computing	-	1,890	1,890	-	
IT-Information Technology	467,160	580,029	580,029	-	
IT-TitanCard Operations	280,000	382,694	382,694	-	
Sub-total Information Technology Revenue	<u>\$ 747,160</u>	<u>\$ 964,613</u>	<u>\$ 964,613</u>	<u>-</u>	<u>100%</u>
<b>Student Affairs</b>					
Dean of Students Office	-	10,713	10,713	-	
Judicial Affairs	-	10,000	10,000	-	
Guardian Scholars Program	-	10,000	10,000	-	
Women's Center	-	51	51	-	

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<b>Student Affairs (Con't)</b>					
Athletics	270,000	1,086,164	1,086,164	-	
CSUF Special Events	22,000	-	-	-	
Leadership & Multicultural Dev	-	2,310	2,310	-	
New Student Orientation	250,000	262,155	36,850	225,305	
Student Health and Counseling	-	296,333	342,244	(45,912)	
VP of Student Affairs Office	<u>2,370,000</u>	<u>3,835,754</u>	<u>3,835,754</u>	<u>-</u>	
Sub-total Student Affairs Revenue	<u>\$ 2,912,000</u>	<u>\$ 5,513,481</u>	<u>\$ 5,334,087</u>	<u>179,393</u>	<u>97%</u>
<b>University Advancement</b>					
Development	-	3,689	3,689	-	
Alumni Relations	-	2,200	2,200	-	
Stewardship & Events	-	56,099	56,099	-	
VP University Advancement	-	8,577	8,577	-	
Front & Center	-	2,500	2,500	-	
University Communication & Marketing	<u>-</u>	<u>11,005</u>	<u>11,005</u>	<u>-</u>	
Sub-total University Advancement Revenue	<u>\$ -</u>	<u>\$ 84,070</u>	<u>\$ 84,070</u>	<u>-</u>	<u>100%</u>
Sub-total Division Revenue	<u>\$ 6,917,360</u>	<u>\$ 10,910,805</u>	<u>\$ 11,688,435</u>	<u>(777,630)</u>	<u>107%</u>
<b>All University</b>					
State University Fee	106,834,312	106,834,312	107,865,681	(1,031,369)	
Non-Resident Fee	8,360,757	8,360,757	7,997,690	363,067	
Application Fee	1,943,065	1,943,065	2,136,585	(193,520)	
Investment Earnings	2,400,000	2,400,904	1,464,451	936,453	
Work Study	675,000	675,000	337,736	337,264	
Transcripts, Lib Fines, Late Reg, Bad Debt	327,000	327,000	267,798	59,202	
SW Allocation Xfer In (SWAT)	-	628,693	628,693	-	
Concurrent Enrollment	137,060	137,060	-	137,060	
Non Oper Rev Cost Rec from Aux	-	61	61	-	
Non Oper Rev Cost Rec Othr CSU	-	180,181	271,446	(91,265)	
Reimbursed Acct Abatement - THERA	-	-	28,512	(28,512)	
TI from CSU491-TF SpPrjFdSpPrj	-	77,739	77,739	-	
Bad Debt Adjustment	-	-	870	(870)	
Escheat-Uncl Checks Warrants	-	-	32,510	(32,510)	
Misc Admin/Duplicate Receipt	-	-	83,659	(83,659)	
Misc. Fees	3,000	28,396	86,451	(58,055)	
Convenience Fee	135,000	263,700	263,700	-	
Revenue-Others (Govt Funds)	-	222	708	(486)	
Revenues-Other	-	4,500	4,911	(411)	
University wide Accounting	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
Sub-total All University Revenue	<u>\$ 120,815,194</u>	<u>\$ 121,861,589</u>	<u>\$ 121,549,200</u>	<u>312,389</u>	<u>100%</u>
Total Revenue	<u>\$ 127,732,554</u>	<u>\$ 132,772,394</u>	<u>133,237,635</u>	<u>(465,241)</u>	<u>100%</u>
<b>Total State Allocation and Revenue</b>	<u><b>\$ 301,374,091</b></u>	<u><b>\$ 306,413,931</b></u>	<u><b>306,879,172</b></u>	<u><b>(465,241)</b></u>	<u><b>100%</b></u>