

**CALIFORNIA STATE UNIVERSITY
FULLERTON**

**OPERATING FUND FOURTH QUARTER
STATE ALLOCATION AND REVENUE REPORT
JUNE 2009**

FISCAL YEAR 2008-2009

Presented by

The Office of the Vice President for Administration and Finance

August 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 fourth quarter, June 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 FOURTH QUARTER - JUNE 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)
GENERAL FUND STATE ALLOCATION:					
Initial Campus Allocation	179,775,337	179,775,337	179,775,337	-	
Adj to Campus budget	-	(1,997,800)	(1,997,800)	-	
Adj to Campus budget	-	(4,136,000)	(4,136,000)	-	
Total Revised General Fund State Allocation	\$ 179,775,337	\$ 173,641,537	\$ 173,641,537	-	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)
CSU OPERATING FUND REVENUES:					
<i>President's</i>					
President's Office	-	1,630	1,630	-	
Sub-total President's Revenue	\$ -	\$ 1,630	\$ 1,630	-	100%

Academic Affairs

Admissions	158,000	181,220	181,220	-	
Accounting	-	1,200	1,200	-	
Anthropology	-	84,408	84,408	-	
Biological Science	-	2,500	2,500	-	
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	210,531	210,531	-	
Chicana/o Studies	-	1,187	1,187	-	
Computer Science	-	81,824	81,824	-	
Consolidated Course	1,000,000	3,058,708	3,058,708	-	
Dean BAE	-	2,391	2,391	-	
Dean HHD	-	167	167	-	
Dean HSS	-	3,520	3,520	-	
Distance Nursing	-	269,161	269,161	-	
Educational Leadership	-	1	1	-	
EE Arboretum	-	15,234	15,234	-	
FNP - Family Nurse Prac	-	10,550	10,550	-	
Geological Sciences	-	9,050	9,050	-	
Health Professions	-	9,950	9,950	-	
Human-Comm-Debate	-	34,949	34,949	-	
Chemistry & Biochemistry	-	31,500	31,500	-	
Dean ARTS	-	49,366	49,366	-	
Dean EDUC	-	3,757	3,757	-	
Faculty Development Center	-	150	150	-	
Mathematics	-	432	432	-	
Women's Studies	-	103	103	-	
Instruction EDUC	60,000	72,475	72,475	-	
Internships & Service-Learning	-	11,499	11,499	-	
ISDS	-	27,007	27,007	-	

OPERATING FUND FOURTH QUARTER - JUNE 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)
Academic Affairs (Con't)					
Counseling	-	3,023	3,023	-	
Electrical Engineering	-	7,320	7,320	-	
English Comp Lit & Ling	-	125	125	-	
Ctr Oral & Public History	-	961	961	-	
Secondary Education	-	65	65	-	
Theatre/Dance	-	272	272	-	
University Outreach	-	139,194	139,194	-	
CTR Children Who Stutter	-	95	95	-	
Irvine Campus Operations	-	461	461	-	
AVPAP Operations	-	10,041	10,041	-	
Health Science	-	2,216	2,216	-	
Instruction HHD	-	22,104	22,104	-	
Communications	-	1,560	1,560	-	
MS Instr Design & Tech	25,000	36,406	36,406	-	
Music	15,000	14,050	14,050	-	
Nursing	-	121,609	121,609	-	
Pollak Library Admin	20,000	21,424	21,424	-	
Radio/TV/Film	-	7,402	7,402	-	
Sub-total Academic Affairs Revenue	<u>\$ 1,548,000</u>	<u>\$ 4,585,378</u>	<u>\$ 4,585,378</u>	<u>-</u>	<u>100%</u>
Administration and Finance					
Assets Management	-	440,486	440,486	-	
VP Admin & Finance Office (EO 1000)	600,000	801,805	801,805	-	
Def Pmt, Late, Refund, Install Fees	380,200	511,466	511,466	-	
Auto Shop	-	41,139	41,139	-	
Building Service Engineers	-	11,846	11,846	-	
Carpenter Shop	-	129,056	129,056	-	
Custodial Services	-	57,902	57,902	-	
Electrical	-	456,202	456,202	-	
Landscape Services	-	241,494	241,494	-	
Lock Shop	-	41,576	41,576	-	
Material Control Center	-	977,355	977,355	-	
Mechanical	-	19,782	19,782	-	
Paint Shop	-	133,017	133,017	-	
Plumbing	-	33,067	33,067	-	
Logistical Services Admin	-	1,640	1,640	-	
Parking and Transportation	-	25,120	25,120	-	
Design and Construction	-	87,270	87,270	-	
Human Resources Office	-	2,555	2,555	-	
Controls Shop	-	582	582	-	
Energy Conservation Fund	-	176,200	176,200	-	

**OPERATING FUND FOURTH QUARTER - JUNE 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)
Administration and Finance (Con't)					
University Police	-	1,273,342	1,273,342	-	
Sub-total Administration and Finance Revenue	<u>\$ 980,200</u>	<u>\$ 5,462,902</u>	<u>\$ 5,462,902</u>	<u>-</u>	<u>100%</u>
Information Technology					
IT-Desktop Computing	-	2,670	2,670	-	
IT-Information Technology	467,160	609,113	609,113	-	
IT-Academic Technology	-	900	900	-	
IT-TitanCard Operations	<u>280,000</u>	<u>409,269</u>	<u>409,269</u>	<u>-</u>	
Sub-total Information Technology Revenue	<u>\$ 747,160</u>	<u>\$ 1,021,952</u>	<u>\$ 1,021,952</u>	<u>-</u>	<u>100%</u>
Student Affairs					
Dean of Students Office	-	10,965	10,965	-	
Judicial Affairs	-	10,000	10,000	-	
Guardian Scholars Program	-	23,568	23,568	-	
Women's Center	-	51	51	-	
Athletics	270,000	1,767,843	1,767,843	-	
CSUF Special Events	22,000	-	-	-	
Leadership & Multicultural Dev	-	12,049	12,049	-	
New Student Orientation	250,000	416,635	416,635	-	
Athletics Academic Services	-	250	250	-	
Student Health and Counseling	-	403,378	403,378	-	
VP of Student Affairs Office	<u>2,370,000</u>	<u>4,072,504</u>	<u>4,072,504</u>	<u>-</u>	
Sub-total Student Affairs Revenue	<u>\$ 2,912,000</u>	<u>\$ 6,717,243</u>	<u>\$ 6,717,243</u>	<u>-</u>	<u>100%</u>
University Advancement					
Development	-	3,689	3,689	-	
Alumni Relations	-	308	308	-	
Stewardship & Events	-	116,099	116,099	-	
VP University Advancement	-	17,377	17,377	-	
Advancement Operations	-	32,423	32,423	-	
Central Development	-	30	30	-	
Vision and Visionaries	-	40,000	40,000	-	
Front & Center	-	594,994	594,994	-	
University Communication & Marketing	<u>-</u>	<u>11,005</u>	<u>11,005</u>	<u>-</u>	
Sub-total University Advancement Revenue	<u>\$ -</u>	<u>\$ 815,925</u>	<u>\$ 815,925</u>	<u>-</u>	<u>100%</u>
Sub-total Division Revenue	<u>\$ 6,187,360</u>	<u>\$ 18,605,030</u>	<u>\$ 18,605,030</u>	<u>-</u>	<u>100%</u>
All University					
State University Fee	106,834,312	112,650,536	112,650,536	-	
Non-Resident Fee	8,360,757	8,214,010	8,214,010	-	
Application Fee	1,943,065	2,213,585	2,213,585	-	
Investment Earnings	2,400,000	1,804,252	1,804,252	-	
Work Study	675,000	476,456	476,456	-	
Transcripts, Lib Fines, Late Reg, Bad Debt	327,000	319,079	319,079	-	
SW Allocation Xfer In (SWAT)	-	2,474,381	2,474,381	-	

**OPERATING FUND FOURTH QUARTER - JUNE 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)
All University (Con't)					
Concurrent Enrollment	137,060	137,060	137,060	-	
Non Oper Rev Cost Rec from Aux	-	35,471	40,158	(4,687)	
Non Oper Rev Cost Rec Othr CSU	-	363,575	363,575	-	
CERF Spending Plan	-	1,084,092	1,084,092	-	
Inter Agency Transfer	-	9,938	9,938	-	
Refund Forfeitures	-	391	391	-	
Special Project Transfer In	-	1,500,000	1,500,000	-	
TI from CSU491-TF SpPrjFdSpPrj	-	77,739	77,739	-	
Bad Debt Adjustment	-	(1,231,564)	(1,231,564)	-	
Escheat-Uncl Checks Warrants	-	42,283	42,283	-	
Graduation Fee	-	727,705	727,705	-	
Misc Admin/Duplicate Receipt	-	101,587	101,587	-	
Misc. Fees	3,000	191,150	191,150	-	
Convenience Fee	135,000	285,240	285,240	-	
Revenue-Others (Govt Funds)	-	1,004	1,004	-	
Revenues-Other	-	404,763	404,763	-	
University wide Accounting	-	-	-	-	
Sub-total All University Revenue	<u>\$ 120,815,194</u>	<u>\$ 131,882,734</u>	<u>\$ 131,887,421</u>	<u>(4,687)</u>	<u>100%</u>
Total Revenue	<u>\$ 127,002,554</u>	<u>\$ 150,487,764</u>	<u>150,492,451</u>	<u>(4,687)</u>	<u>100%</u>
Total State Allocation and Revenue	<u>\$ 306,777,891</u>	<u>\$ 324,129,301</u>	<u>324,133,988</u>	<u>(4,687)</u>	<u>100%</u>