

Financial Data
For Special Course/Program Fees
Music Fees
Clayton State University

	FY 2013
Revenue	Actual
Fee Revenue:	1,620
Net Revenue	\$1,620
Expenditures	
Personal Services	
511000-Faculty	
512000-PT Faculty	
513000-Summer Faculty	
521000-Prof/Admin	
522000-Staff	
523000-Grad Asst	
524000-Student Asst	
525000-Casual Labor	
551000-FICA	
552000-Retirement Systems	
553000-Group Insurance	
566000-Other Personal Services	
Travel	
641000-Employee Travel	
651000-NonEmployee Travel	
OS&E	
714000-Supplies and Materials	
715000-Repairs and Maintenance	188
719000-Rents(Non Real Estate)	
720000-Insurance and Bonding	
727000-Other Operating Expense	
733000-Software	1,550
742000-Publications and Printing	
743000-Equipment(Small Value)	
744000-IT Equipment(Small Value)	
748000-Real Estate Rentals	
751000-Per Diems & Fees	
753000-Contracts	
771000-Telecommunications	
781000-Scholarships	
783000-Stipends	
Equipment	
843000-Equipment(Inventory)	
Total Expenditures	\$1,738
Net Operating Gain (Loss)	(\$ 118)

Music Fee Revenue

REVENUE SUMMARY REPORT
Clayton State University

Business Unit: 28000
Fiscal Year: 2013

From Acct. Period: 1 To Acct. Period: 12

Fund: 10600 Department: 0210210 Music Fees

Class: 11000 Gen Opns - General

Project/Grant:

409000 - Other Fees

409400 Applied Music Fees

-1,620.00

Class Sub-Total -1,620.00

Dept Total -1,620.00

Music Fee Expenses

BUDGET PROGRESS REPORT - FULL DETAIL Clayton State University

Budget Manager: Tusing, Susan M
 Department: 0210210 Music Fees
 Fund Code: 10600 Other General
 Budget Period: 2013
 Acct Period From: 1 (JUL 2012)
 Acct Period To: 12 (JUN 2013)

Account	Jrnl/Tran	Date	Type	DocumentID	Program/ Class	Line	Description	APPROP	Budgeted	Vendor	ORG	Budgeted	Check	Pre-Encum	Encumbrance	Expended	Remaining
700000					1100 / 11000		Operating Supplies & Expenses	1,620.00									
715000					1100 / 11000		Repairs And Maintenance										
					715100		Repairs And Maintenance										
					11/27/12		AP Vchr 04020700			CRAIGVILLE	205193	0.00		0.00	0.00	188.00	-188.00
					Totals							0.00		0.00	0.00	188.00	-188.00
733000					1100 / 11000		Software										
					733110		Software - Licensing										
					03/14/13		Jrnl Entry 0000507402					0.00		0.00	0.00	1,549.95	-1,549.95
					Totals							0.00		0.00	0.00	1,737.95	-117.95
Operating Supplies & Expenses Total																	
Non-Personal Services Total																	
Totals for Dept/Fund/Program/Class:																	
					1100 / 11000			1,620.00				0.00		0.00	0.00	1,737.95	-117.95
Totals for Dept/Fund:																	
					0210210 / 10600			1,620.00				0.00		0.00	0.00	1,737.95	-117.95

Financial Data
 For Special Course/Program Fees
 Communicative Arts Fees (Studio Art Fee)
 Clayton State University

	FY 2013
Revenue	Actual
Fee Revenue:	2,400
Net Revenue	\$2,400
Expenditures	
Personal Services	
511000-Faculty	
512000-PT Faculty	
513000-Summer Faculty	
521000-Prof/Admin	
522000-Staff	
523000-Grad Asst	
524000-Student Asst	
525000-Casual Labor	
551000-FICA	
552000-Retirement Systems	
553000-Group Insurance	
566000-Other Personal Services	
Travel	
641000-Employee Travel	
651000-NonEmployee Travel	
OS&E	
714000-Supplies and Materials	1,319
715000-Repairs and Maintenance	46
719000-Rents(Non Real Estate)	
720000-Insurance and Bonding	
727000-Other Operating Expense	
733000-Software	
742000-Publications and Printing	
743000-Equipment(Small Value)	
744000-IT Equipment(Small Value)	
748000-Real Estate Rentals	
751000-Per Diems & Fees	
753000-Contracts	
771000-Telecommunications	
781000-Scholarships	
783000-Stipends	
Equipment	
843000-Equipment(Inventory)	
Total Expenditures	\$1,364
Net Operating Gain (Loss)	\$1,036

Studio Art Fee Revenue

REVENUE SUMMARY REPORT
Clayton State University

Business Unit: 28000
Fiscal Year: 2013

From Acct. Period: 1 To Acct. Period: 12

Fund: 10600 Department: 0211150 Communicative Arts Fees

Class: 11000 Gen Opns - General

Project/Grant:

409000 - Other Fees

409503 Communicative Arts Fees

-2,400.00

Class Sub-Total -2,400.00

Dept Total -2,400.00

Studio Art Fee Expenses

BUDGET PROGRESS REPORT - FULL DETAIL
Clayton State University

Budget Manager: Tusing, Susan M
 Department: 0211150 Communicative Arts Fees
 Fund Code: 10600 Other General
 Budget Period: 2013
 Acct Period From: 1 (JUL 2012)
 Acct Period To: 12 (JUN 2013)

Account	Jrnl/Tran	Date	Type	DocumentID	Line	Program/ Class	Description	APPROP Budgeted	Vendor	ORG Budgeted Check	Pre-Encum	Encumbrance	Expended	Remaining
700000	Operating Supplies & Expenses					11100 / 11000		2,400.00		0.00				
714000	Supplies and Materials					11100 / 11000				0.00				
714100	Supplies & Materials Expense													
	03/29/13	Jrnl Entry	PC00944962		212	February 15th Procurement Card				0.00	0.00	0.00	837.16	
	05/30/13	Jrnl Entry	PC00944962		17	April 15th Procurement Card				0.00	0.00	0.00	16.29	
	05/30/13	Jrnl Entry	PC00944962		411	April 15th Procurement Card				0.00	0.00	0.00	382.83	
	05/30/13	Jrnl Entry	PC00944962		466	April 15th Procurement Card				0.00	0.00	0.00	32.58	
	05/30/13	Jrnl Entry	PC00944962		554	April 15th Procurement Card				0.00	0.00	0.00	199.80	
	05/30/13	Jrnl Entry	PC00944962		562	April 15th Procurement Card				0.00	0.00	0.00	49.99	
	Totals												1,318.65	-1,318.65
715000	Repairs And Maintenance					11100 / 11000				0.00				
715100	Repairs And Maintenance													
	03/14/13	Jrnl Entry	0000907402		4	Reclassify Expenses per S. Tus				0.00	0.00	0.00	45.65	
	Totals												45.65	-45.65
	Operating Supplies & Expenses Total							2,400.00		0.00	0.00	0.00	1,364.31	1,035.69
	Non-Personal Services Total							2,400.00		0.00	0.00	0.00	1,364.31	1,035.69
	Totals for Dept/Fund/Program/Class:							2,400.00		0.00	0.00	0.00	1,364.31	1,035.69
	Totals for Dept/Fund:							2,400.00		0.00	0.00	0.00	1,364.31	1,035.69

Financial Data
 For Special Course/Program Fees
 Natural Science Fees
 Clayton State University

	FY 2013
Revenue	Actual
Fee Revenue:	\$118,387.50
Net Revenue	\$118,387.50
Expenditures	
Personal Services	
511000-Faculty	\$0.00
512000-PT Faculty	\$0.00
513000-Summer Faculty	\$0.00
521000-Prof/Admin	\$0.00
522000-Staff	\$0.00
523000-Grad Asst	\$0.00
524000-Student Asst	\$0.00
525000-Casual Labor	\$0.00
551000-FICA	\$0.00
552000-Retirement Systems	\$0.00
553000-Group Insurance	\$0.00
566000-Other Personal Services	\$0.00
Travel	
641000-Employee Travel	\$0.00
651000-NonEmployee Travel	\$0.00
OS&E	
714000-Supplies and Materials**	\$88,041.04
715000-Repairs and Maintenance	\$19,221.53
719000-Rents(Non Real Estate)	\$1,748.42
720000-Insurance and Bonding	\$0.00
727000-Other Operating Expense	\$20.00
733000-Software	\$0.00
742000-Publications and Printing	\$0.00
743000-Equipment(Small Value)	\$4,975.03
744000-IT Equipment(Small Value)	\$0.00
748000-Real Estate Rentals	\$0.00
751000-Per Diems & Fees	\$0.00
753000-Contracts	\$0.00
771000-Telecommunications	\$0.00
781000-Scholarships	\$0.00
783000-Stipends	\$0.00
Equipment	\$8,723.40
843000-Equipment(Inventory)	
Total Expenditures	\$122,729.42
Net Operating Gain (Loss)	-\$4,341.92

INTEROFFICE MEMORANDUM

TO: COURSE FEES COMMITTEE
FROM: MICHELLE FURLONG, CHAIR, DEPARTMENT OF NATURAL SCIENCES
SUBJECT: NS LAB FEE AUDIT
DATE: 10/1/2013
CC:

As the chair of the Department of Natural Sciences during FY13, I was responsible for managing the Natural Sciences laboratory fees budget. Attached is the annual course fees audit form for the NS laboratories that charge course fees. NS charges a fee of \$35 per student enrolled in a laboratory course (courses labeled with an L after the course number). These fees are used to purchase consumable supplies, equipment and instrumentation, for maintaining/servicing equipment/instruments and for disposing of hazardous materials associated with these laboratories.

The final revenue total for the NS fees budget was \$118,387.50 and the total expenditure for FY13 was \$122,729.22. This means that we overspent by \$4,341.72. On April 24, 2013 I ran a revenue summary report for FY13 and it showed that our revenue was \$123,532 (see attached appendix). At the time I realized that 40% of the Summer term fees would be moved to FY 2014. Since registration was not complete in April (not all of the fees had been collected) it was difficult to estimate how much more revenue would be collected and how much of the summer revenue would move to FY14. We were originally budgeted \$125,000 in our budget (estimates for our revenue from Narem Reddy and budget office). I made some estimates based on more summer enrollment, 60% of summer fees remaining in FY13 when we performed our purchasing in April. It appears that I overestimated our FY13 revenue, but came pretty close.

After reviewing all of the expenditures closely (see appendix) I feel that the fees were spent appropriately to support laboratory courses at CSU.

Natural Sciences Revenue

REVENUE SUMMARY REPORT
Clayton State University

Business Unit: 28000

Fiscal Year: 2013

From Acct. Period: 1 To Acct. Period: 12

Fund: 10600

Department: 0210510 Natural Sciences Fees

Class: 11000 Gen Opns - General

Project/Grant:

409000 - Other Fees

409502 Natural Sciences Lab Fees

-118,387.50

Class Sub-Total

-118,387.50

Dept Total

-118,387.50

Natural Sciences Expenses (last page)

BUDGET PROGRESS REPORT - FULL DETAIL Clayton State University

Budget Manager: Furlong, Michelle A. Budget Period: 2013
 Department: 0210510 Natural Sciences Fees Acct Period From: 1 (JUL 2012)
 Fund Code: 10600 Other General Acct Period To: 12 (JUN 2013)

Account Jnl/Tran	Date	Type	DocumentID	Program/ Class	Line	Description	APPROP		ORG		Pre-Encum	Encumbrance	Expended	Remaining	
							Budgeted	Vendor	Budgeted	Check					
				11100		11000	125,000.00		0.00		0.00	12,107.19	122,729.42	-9,836.61	
<u>Totals for Dept/Fund/Program/Class:</u>															
				0210510		10600	125,000.00		0.00		0.00	12,107.19	122,729.42	-9,836.61	
<u>Totals for Dept/Fund:</u>															

Financial Data
For Special Course/Program Fees
PTC Campus Course Fee
Clayton State University

	FY 2013
Revenue	Actual
Fee Revenue:	47,598
Net Revenue	\$47,598
Expenditures	
Personal Services	
511000-Faculty	
512000-PT Faculty	
513000-Summer Faculty	
521000-Prof/Admin	
522000-Staff	
523000-Grad Asst	
524000-Student Asst	
525000-Casual Labor	14,000
551000-FICA	
552000-Retirement Systems	
553000-Group Insurance	
566000-Other Personal Services	
Travel	
641000-Employee Travel	
651000-NonEmployee Travel	
OS&E	
714000-Supplies and Materials	
715000-Repairs and Maintenance	
719000-Rents(Non Real Estate)	
720000-Insurance and Bonding	
727000-Other Operating Expense	
733000-Software	
742000-Publications and Printing	
743000-Equipment(Small Value)	
744000-IT Equipment(Small Value)	10,000
748000-Real Estate Rentals	
751000-Per Diems & Fees	
753000-Contracts	
771000-Telecommunications	15,000
781000-Scholarships	
783000-Stipends	
Equipment	
843000-Equipment(Inventory)	
Total Expenditures	\$39,000
Net Operating Gain (Loss)	\$8,598

Fayette Fee Revenue

REVENUE SUMMARY REPORT
Clayton State University

Business Unit: 28000
Fiscal Year: 2013

From Acct. Period: 1 To Acct. Period: 12

Department: 3330410 PTC Campus Course Fee

Class: 11000 Gen Opns - General

Project/Grant:

409000 - Other Fees
409510 PTC Campus Course Fee

	-47,598.00
Class Sub-Total	-47,598.00
Dept Total	-47,598.00

Fayette Fee Expenses

BUDGET PROGRESS REPORT - FULL DETAIL
Clayton State University

Budget Manager: Demmitt, Kevin
 Department: 3330410 PTC Campus Course Fee
 Budget Period: 2013
 Acct Code: 10600 Other General
 Acct Period From: 1 (JUL 2012)
 Acct Period To: 12 (JUN 2013)

Account	Jrnl/Tran	Date	Type	DocumentID	Line	Description	Program/ Class	APPROP Budgeted Vendor	ORG Budgeted Check	Pre-Encum	Encumbrance	Expended	Remaining
00000	Personal Services					11100 / 11000		0.00					
25000	Salaries- Casual Labor					11100 / 11000		0.00					
525100	Salaries- Casual Labor												
	02/28/13	Jrnl Entry P000902775			904	February 2013 Monthly Payroll			0.00	0.00	0.00	2,300.00	
	04/30/13	Jrnl Entry P000928780			904	April 2013 Monthly Payroll			0.00	0.00	0.00	855.00	
	05/28/13	Jrnl Entry P000954791			898	June 2013 Monthly Payroll			0.00	0.00	0.00	2,502.50	
	Totals								0.00	0.00	0.00	5,657.50	-5,657.50
51000	FICA					11100 / 11000		0.00					
551200	FICA-Employer Medicare												
	02/28/13	Jrnl Entry P000902775			825	February 2013 Monthly Payroll			0.00	0.00	0.00	31.09	
	04/30/13	Jrnl Entry P000928780			875	April 2013 Monthly Payroll			0.00	0.00	0.00	12.40	
	06/28/13	Jrnl Entry P000954791			728	June 2013 Monthly Payroll			0.00	0.00	0.00	36.29	
	Totals								0.00	0.00	0.00	79.78	-79.78
Personal Services Total								0.00	0.00	0.00	0.00	5,737.28	-5,737.28
00000	Operating Supplies & Expenses					11100 / 11000		68,992.00					
14000	Supplies and Materials					11100 / 11000		0.00					
714100	Supplies & Materials Expense												
	03/25/13	PO		0600401683	1	IMPRESS STOOL, PEDESTAL BASE,	KRUEGERINT		0.00	1,440.24	0.00	0.00	
	07/25/13	PO		0600401683	1	IMPRESS STOOL, PEDESTAL BASE,	KRUEGERINT		0.00	-1,440.24	0.00	0.00	
	07/25/13	AP Vchr		04025345	1	IMPRESS STOOL, PEDESTAL BASE,	KRUEGERINT	208560	0.00	0.00	0.00	1,440.24	
	Totals								0.00	0.00	0.00	1,440.24	-1,440.24
71000	Telecommunications					11100 / 11000		0.00					
771700	Telecom- Wire & Cable												
	02/14/13	AP Vchr		04022138	1	Internet Service	PAETEC	206339	0.00	0.00	0.00	1,345.23	
	02/22/13	Jrnl Entry		0000999256	2	Reclassify Expense Charged to			0.00	0.00	0.00	9,316.55	
	03/15/13	AP Vchr		04022779	1	Internet Service	PAETEC	206799	0.00	0.00	0.00	1,294.45	
	04/15/13	AP Vchr		04023527	1	Phone	PAETEC	207307	0.00	0.00	0.00	1,344.06	
	05/05/13	AP Vchr		04023828	1	Internet service	PAETEC	207571	0.00	0.00	0.00	1,344.48	
	06/13/13	AP Vchr		04024718	1	Internet Svc 5/15-6/14/13	PAETEC	208119	0.00	0.00	0.00	1,344.05	
	Totals								0.00	0.00	0.00	15,988.92	-15,988.92
Operating Supplies & Expenses Total								68,992.00	0.00	0.00	0.00	17,429.16	51,562.84

BUDGET PROGRESS REPORT - FULL DETAIL
Clayton State University

Budget Manager: Demmitt, Kevin
 Department: 3330410 FPC Campus Course Fee
 Fund Code: 10600 Other General
 Budget Period: 2013
 Acct Period From: 1 (JUL 2012)
 Acct Period To: 12 (JUN 2013)

Account	Jrnl/Tran	Date	Type	DocumentID	Program/ Class	Line	Description	APPROP Budgeted	Vendor	ORG Budgeted Check	Pre-Encum	Encumbrance	Expended	Remainds
on-Personal Services Total														
					11100 / 11000			58,992.00		0.00	0.00	0.00	17,429.16	51,562.84
Totals for Dept/Fund/Program/Class:														
					3330410 / 10600			58,992.00		0.00	0.00	0.00	23,166.44	45,825.56
Totals for Dept/Fund:														
					3330410 / 10600			58,992.00		0.00	0.00	0.00	23,166.44	45,825.56

Financial Data
For Special Course/Program Fees
NAME OF FEE *Online*
Clayton State University

	FY 2013
Revenue	Actual
Fee Revenue:	438,283
Net Revenue	\$438,283
Expenditures	
Personal Services	
511000-Faculty	60,000
512000-PT Faculty	
516000-Salaries-Other-Faculty	47,250
521000-Prof/Admin	51,704
522000-Staff	
523000-Grad Asst	
524000-Student Asst	
525000-Casual Labor	
551000-FICA	11,227
552000-Retirement Systems	11,751
553000-Group Insurance	22,274
566000-Other Personal Services	
Travel	
641000-Employee Travel	1,911
651000-NonEmployee Travel	
OS&E	
714000-Supplies and Materials	25,729
715000-Repairs and Maintenance	3,046
719000-Rents(Non Real Estate)	90
720000-Insurance and Bonding	
727000-Other Operating Expense	39,927
733000-Software	78,252
742000-Publications and Printing	
743000-Equipment(Small Value)	7,221
744000-IT Equipment(Small Value)	
748000-Real Estate Rentals	
751000-Per Diems & Fees	
753000-Contracts	
771000-Telecommunications	
781000-Scholarships	
783000-Stipends	
Equipment	
843000-Equipment(Inventory)	79,863
Total Expenditures	\$440,245
Net Operating Gain (Loss)	(\$1,962)

Online Course Fees Narrative FY 2013

Line Items Summary

Faculty

Money allocated in this area are used to support the Faculty Developer for Online Learning position. The employee in this position works directly with faculty to develop online courses (Full, Partial and Hybrid) that are offered at Clayton State. This individual also leads a Faculty Development Academy twice a year in order to assist faculty in their efforts to teach online and design their courses.

Salaries -Extra Pay

These funds are used to provide additional pay support to faculty who are engaged in developing online courses. All funds and work takes place when faculty are no longer on their yearly contract. (see items in blue on budget spreadsheet)

Professional/Admin

Money allocated in this area is used to support our Desire2Learn Administrator. The employee in this position is responsible for maintaining and uploading courses into the online learning management system. In addition, they provide ongoing technical support for faculty in terms of content management and course delivery using D2L.

Travel

The travel support provided during FY13 was for training of faculty and CID personnel on the use of the new D2L Learning Management System.

Supplies and Materials

These funds were used to purchase replacement parts See items in green on budget spreadsheet

Repairs and Maintenance

This amount is for the annual maintenance fees for the Tandberg Videoconferencing System. This system provides the ability to transmit courses to multiple locations.

Rents

This amount was for Van use as part of the travel described above.

Other Operating Expense

These expenses included registration for the D2L training, subscription renewals for online library databases that provide access to the library for students from a distance (see items in purple on budget spreadsheet), and renewal of our Adobe site license for course development support.

Software

Renewals and purchases of software needed to support online course delivery and development. (see items in orange on budget spreadsheet)

Equipment (Small Value)

Funds supported the replacement of cameras to record simulations and lectures for online course delivery. (see items in brown on budget spreadsheet)

Equipment (Inventory)

Supported the purchase of online library resources across disciplinary programs. (see items in purple on budget spreadsheet)

Concerns

Due to the split in summer revenue and a larger discrepancy between the Budget Estimate of \$500,000 and the actual revenue of \$438,283 the budget was overspent by \$1962 during FY13. I believe that a portion of this was due to the shift of the MSN program to eTuition during the 2012 – 2013 academic year. The concern is that this trend will continue as more programs begin to shift to an eTuition model.

The important issue here is that the revenue collected by these fees supports all of the online course development and delivery at Clayton State. If the loss of revenue is not accounted for or shared by those programs collecting eTuition, then some of the essential support in terms of equipment for development, resources for student academic support (library and video access), and site licenses needed to develop and deliver instruction will have to be discontinued. One solution would be to have eTuition supported programs fund the services and equipment they need for online course delivery and development but, in most cases, that is not possible due to the university-wide use of the technology. I would propose that the administration consider a cost sharing method for supporting the university-wide systems.