

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

Nursing Program Fee (2012)		
		FY 2012
Revenue		Actual
Fee Revenue:		121,243
Net Revenue		\$121,243
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		16,189
715000-Repairs and Maintenance		
719000-Rents(Non Real Estate)		
720000-Insurance and Bonding		6,249
727000-Other Operating Expense		82,918
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)		11,812
Total Expenditures		\$117,168
Net Operating Gain (Loss)		\$4,075

Note: Balance remaining due to the following:

- Year end - Shipping charges quoted/estimated at higher value than actual charge
- (2) PCards compromised last 2 mo. of year end, all charges didn't get processed through

Kevin Demmitt

From: Vicky Stewart
Sent: Friday, October 11, 2013 12:56 PM
To: Kevin Demmitt
Cc: Betty Lane; Vicky Stewart
Subject: FW: Course Fee Audit - School of Nursing

Importance: High

Kevin,

The other expenses is primarily for account (727126) Testing – which is ATI Assessment Testing for the nursing students totaling an amount of \$ 82,818.50 with the remaining balance of other expenses in the amount of \$ 99.15 for freight/postage & a repair.

Please let me know if any additional information is needed.

Vicky

Vicky Stewart
Executive Staff Assistant to Dean
College of Health
(678) 466-4964

From: Kevin Demmitt
Sent: Friday, October 11, 2013 10:49 AM
To: Vicky Stewart
Cc: Betty Lane
Subject: RE: Course Fee Audit - School of Nursing

Thank you. Can you send me the PeopleSoft Expense and Revenue Summaries?

From: Vicky Stewart
Sent: Friday, October 11, 2013 9:58 AM
To: Kevin Demmitt
Subject: Course Fee Audit - School of Nursing
Importance: High

Kevin,

Sending at the request of Dr. Betty Lane.

Vicky

Vicky Stewart
Executive Staff Assistant to Dean
College of Health
(678) 466-4964

Financial Data
 For Special Course/Program Fees
 0610310- Dental Hygiene Lab Fees
 Clayton State University

	FY 2013
Revenue	Actual
Fee Revenue:	
Net Revenue	\$7,987
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	3,782
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)	
748000-Real Estate Rentals	
751000-Per Diems & Fees	
753000-Contracts	
771000-Telecommunications	
781000-Scholarships	
783000-Stipends	
Equipment	
843000-Equipment(Inventory)	
Total Expenditures	\$3,782
Net Operating Gain (Loss)	\$4,205

Dental Hygiene Expense Summary

BUDGET PROGRESS REPORT - SUMMARY Clayton State University

Budget Manager: Barnes, Gail
 Department: 0610310
 Fund Code: 10600
 Budget Period: 2013
 Acct Period From: 1 (JUL 2012)
 Acct Period To: 12 (JUN 2013)

Account	Program/ Class	APPROP Budgeted	ORG Budgeted	Pre-Encum	Encumbrance	Expended	Remaining
700000	Operating Supplies & Expenses	8,400.00	0.00				
714900	Supplies and Materials						
714100	Supplies & Materials Expense		0.00	0.00	0.00	92.20	
714103	Docutech Charges			0.00	0.00	1,649.70	
714120	Supplies & Matl Exp - Other			0.00	0.00	2,039.97	
	Totals			0.00	0.00	3,781.87	-3,781.87
	Operating Supplies & Expenses Total	8,400.00	0.00	0.00	0.00	3,781.87	4,618.13
	Non-Personal Services Total	8,400.00	0.00	0.00	0.00	3,781.87	4,618.13
	Totals for Dept/Fund/Program/Class:	8,400.00	0.00	0.00	0.00	3,781.87	4,618.13
	0610310 / 10600	8,400.00	0.00	0.00	0.00	3,781.87	4,618.13
	Totals for Dept/Fund:	8,400.00	0.00	0.00	0.00	3,781.87	4,618.13
	0610310 / 10600	8,400.00	0.00	0.00	0.00	3,781.87	4,618.13

Dental Hygiene Revenue

REVENUE SUMMARY REPORT
Clayton State University

Business Unit: 28000
Fiscal Year: 2013

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

Fund: 10600 Department: 0610310 Dental Hygiene Lab Fees

Class: 11000 Gen Opns - General

Project/Grant:

409000 - Other Fees
409509 Dental Hygiene Lab Fees

	-7,987.00

Class Sub-Total	-7,987.00

Dept Total	-7,987.00

**Financial Data
For Special Course/Program Fees**

HFMG Lab Fee

Clayton State University

	FY 2013
Revenue	Actual
Fee Revenue:	10,222
Net Revenue	\$10,222
Expenditures	
OS&E	
714000-Supplies and Materials	7,411
715000-Repairs and Maintenance	350
719000-Rents(Non Real Estate)	
720000-Insurance and Bonding	
727000-Other Operating Expense	92
Total Expenditures	\$7,852
Net Operating Gain	\$2,369

INTEROFFICE MEMORANDUM

TO: COURSE FEES COMMITTEE
FROM: Melanie Poudevigne, HFMG Program Director
SUBJECT: HFMG COURSE FEE AUDIT
DATE: 10/7/2013
CC: Peter Fitzpatrick, Lisa Eichelberger

As the Health & Fitness Management Program Director during FY13, I was responsible for managing the HFMG course fees budget. Attached is the annual course fees audit form for the HFMG courses that charge course fees. HFMG charges a fee of \$35 per student enrolled in fitness type laboratory classes, including Kinesiology, Exercise Testing and Prescription, Principles of Fitness and Injury Prevention and Rehabilitation. These fees are used to purchase consumable supplies and equipment for these laboratories. HFMG charges a fee of \$47 per student enrolled for the First Aid and CPR courses to cover the cost of supplies and materials in addition to the certification cards for the students. The final revenue total for the HFMG fees budget was \$10,221.80 and the total expenditure for FY 13 was \$7,852.35. This means that we did not spend \$2,847.65. There are two simple explanations for this under-expenditure. In the beginning of FY13 \$8,000 was allocated based on estimations of enrollment in HFMG courses. Enrollment was higher than expected due to an increase in the number of majors in the HFMG program. In January 2013, the program was moved from the College of Arts & Sciences to the College of Health. At that time, I was reminded of the importance of not spending more than the proposed budget FY13. One of the thought processes was that even though our enrollment was looking good, we were not sure that all lab courses would fill up in the spring. The second explanation was that I checked the budget before the p-card closing date in April 2013 and saw that the end of the year spending from \$8,000 to \$10,222 based on my estimates of what the lab fee collection was, had not been updated. The HFMG lab fee budget was increased as a result of the revenue and was raised later on June 21, 2013 when the p-card was already closed.

In the future, I plan on adjusting our spending based on the lab fees collected by February 2013 regardless of the updated end of the year spending. The BOR strongly encourages programs to spend all lab fees collected and we will do just that.

The FY13 audit revealed two amounts that should not have been placed on the HFMG lab fee budget:

- 92 cents of postage were posted by accountant Micah and should have been posted to the program OS&E.
- A refund of \$19.95 from the budget office for Banner, miscellaneous receipt

I will contact Scott McElroy and request that postage or other expenses/refund be processed to the program OS&E account instead of the students' lab fee account.

Lab Supplies Expenses		account: 0210520 / 10600			
Date	Vendor	Description	PC or check	HFMG Course	Total
15-Aug-12	MF athletics	jump board	PC	3101	\$69.95
15-Aug-12	ACSM	refund Nationals	PC	refund	-\$50.00
14-Sep-12	AHA ERTSS	cards	PC	2110	\$100.00
14-Sep-12	ERTSS	cards	PC	2110	\$100.00
14-Sep-12	ERTSS	cards	PC	2110	\$95.00
14-Sep-12	ERTSS	cards mailing fee	PC	2110	\$1.00
19-Sep-12	Lactate Plus	10 boxes of 25 strips	PC	3140	\$483.23
1-Oct-12	American Red Cross (ARC)	cards	PC	2110	\$540.00
1-Oct-12	CREATIVE HEALTH PRODUCTS, INC	4kg weight Monark bike calibration	PC	3140	\$107.28
5-Oct-12	Chris Jackson repair LLC	maintenance Lab 133 Treadmills	check	3140	\$350.00
26-Nov-12	ARC	cards	PC	2110	\$228.00
26-Nov-12	ARC	cards	PC	2110	\$594.00
26-Nov-12	ARC	instructor card	PC	2110	\$27.00
4-Dec-12	ERTSS	cards	PC	2110	\$111.00
1-Mar-13	ERTSS	cards	check	2110	\$91.50
1-Nov-12	Geekdeal	heart rate monitor	PC	3140	\$219.99
5-Feb-13	biopac	new biopac station 133	PC	3121	\$2,385.00
1-Mar-13	ERTSS	cards	PC	2110	\$211.00
1-Mar-13	ARC	cards	PC	2110	\$1,026.00
12-Apr-13	biopac	lab 133 biopac supplies	PC	3101	\$ 330.00
3-Apr-13	universal medical	spine model	PC	3101	\$ 232.93
29-Apr-13	ARC	cards	PC	2110	\$ 513.00
29-Apr-13	ERTSS	cards	PC	2110	\$ 105.50
FY2013	Total				\$7,871.38

HFMG Revenue Summary

REVENUE SUMMARY REPORT
Clayton State University

Business Unit: 28000

Fiscal Year: 2013

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

Fund: 10600

Department: 0210520 HFMG Fees

Class: 11000 Gen Opns - General

Project/Grant:

409000 - Other Fees

409506 HFMG Lab Fees

-10,221.80

Class Sub-Total

-10,221.80

Dept Total

-10,221.80

HFMC Expense Summary

BUDGET PROGRESS REPORT - SUMMARY
Clayton State University

Budget Manager: Poudelvisgn, Melanie
 Department: 0210520 HFMC Fees
 Fund Code: 10600 Other General
 Budget Period: 2013
 Acct Period From: 1 (JUL 2012)
 Acct Period To: 12 (JUN 2013)

Account	Program/ Class	APPROP Budgeted	ORG Budgeted	Pre-Bncum	Encumbrance	Expended	Remaining
700000	Operating Supplies & Expenses	11100 / 11000				10,700.00	
714000	Supplies and Materials	11100 / 11000	0.00	0.00	0.00	7,409.93	
714100	Supplies & Materials Expense			0.00	0.00	0.92	
714110	Sup & Mat Exp - Postage			0.00	0.00	7,410.85	
	Totals						-7,410.85
715000	Repairs And Maintenance	11100 / 11000	0.00	0.00	0.00	350.00	
715100	Repairs And Maintenance			0.00	0.00	350.00	
	Totals						-350.00
727000	Other Operating Expense	11100 / 11000	0.00	0.00	0.00	91.50	
727140	Other Operating Expense			0.00	0.00	91.50	
	Totals						-91.50
	Operating Supplies & Expenses Total	10,700.00	0.00	0.00	0.00	7,852.35	2,847.65
	Non-Personal Services Total	10,700.00	0.00	0.00	0.00	7,852.35	2,847.65
	Totals for Dept./Fund/Program/Class:	0210520 / 10600	11100 / 11000			10,700.00	
	Totals for Dept./Fund:	0210520 / 10600				10,700.00	
						0.00	
						0.00	
						0.00	
						7,852.35	2,847.65

Dental Hygiene Revenue

REVENUE SUMMARY REPORT
Clayton State University

Business Unit: 28000
Fiscal Year: 2013

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

Fund: 10600 Department: 0610330 Dental Hygiene Application Fee

Class: 11000 Gen Opns - General

Project/Grant:

409000 - Other Fees

409304 Dental Hygiene Application Fee

-900.00

Class Sub-Total ----- -900.00

Dept Total ----- -900.00

Dental Hygiene App. Fee Expenses

BUDGET PROGRESS REPORT - SUMMARY Clayton State University

Budget Manager: Barnes, Gail
 Department: 0610330 Dental Hygiene Application Fee
 Fund Code: 10600 Other General
 Budget Period: 2013
 Acct Period From: 1 (JUL 2012)
 Acct Period To: 12 (JUN 2013)

Account	Program/ Class	APPROP		ORG		Pre-Encum	Encumbrance	Expended	Remaining
		Budgeted	Budgeted	Budgeted	Budgeted				
700000	Operating Supplies & Expenses	11100 / 11000	2,000.00						
	Operating Supplies & Expenses Total		2,000.00	0.00	0.00	0.00	0.00	0.00	2,000.00
	Non-Personal Services Total		2,000.00	0.00	0.00	0.00	0.00	0.00	2,000.00
	<u>Totals for Dept/Fund/Program/Class:</u>		2,000.00	0.00	0.00	0.00	0.00	0.00	2,000.00
	<u>Totals for Dept/Fund:</u>		2,000.00	0.00	0.00	0.00	0.00	0.00	2,000.00