

# Funding Sources & Limitations

Mimi Badulis & Davina Lindsey

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# The Basics



## Sources of Funds

- State vs. Non-State



## Defining Funds



## Use of Funds

- Restrictions



## References

# CSUSB Funding Sources

## STATE FUNDS

## NON-STATE



### Operating

- State/CO Appropriations
- Student Fees
  - Tuition
  - Course
  - SSI
  - IRA
  - Miscellaneous
- Cost Recovery



### Lottery

- Campus Based
- CO Special Initiatives



### Enterprise

- Housing
- Parking
- CEL
- Health Center



### Miscellaneous Revenue

- Other Trust Funds



### Auxiliary

- ASI
- SMSU
- UEC
- PHL

## ▶ [University Funds Overview](https://www.csusb.edu/accounting/reporting-tax/university-funds-overview)

<https://www.csusb.edu/accounting/reporting-tax/university-funds-overview>

# Principles

Business Rationale

Department/University Mission

University Benefit (Non-Personal)

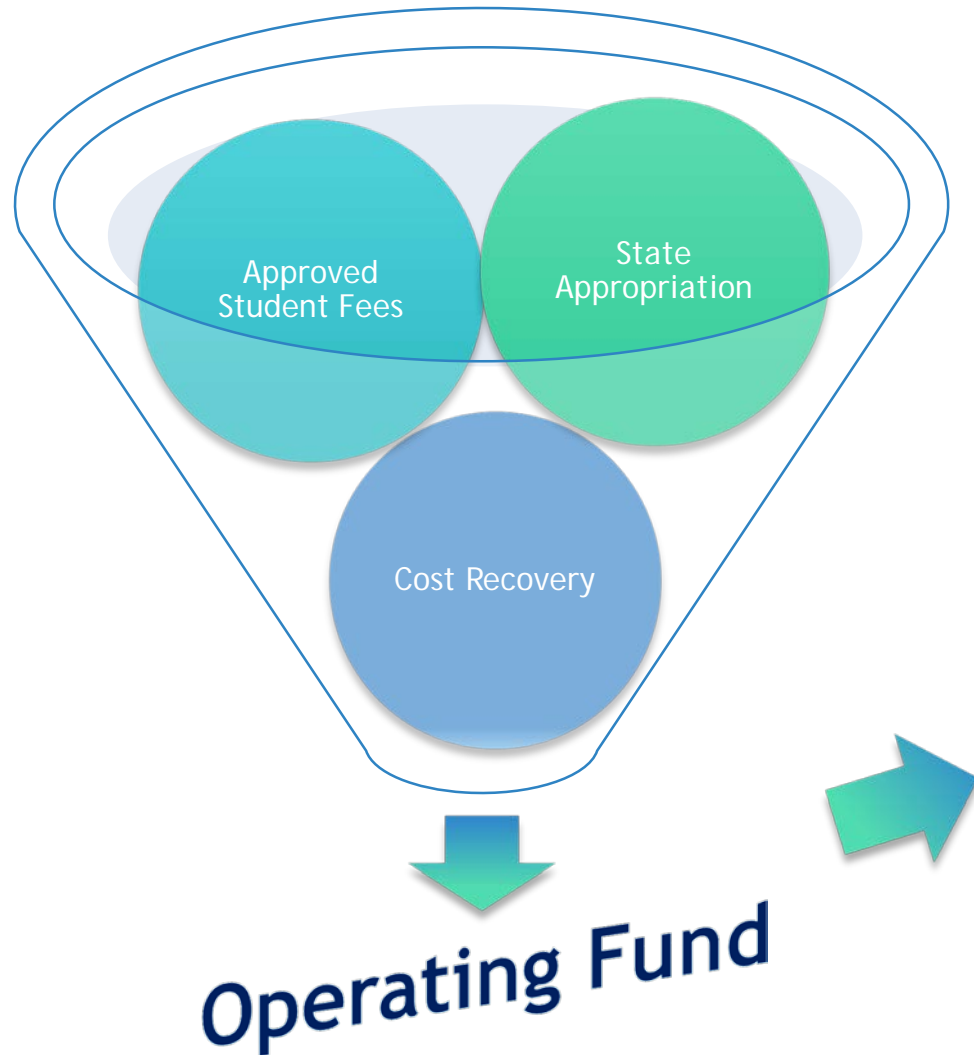
Sound Judgement

Reasonable

Non-Excessive



# Operating Fund

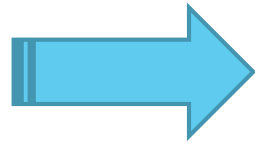


Delivering the  
Operations and  
Instruction of  
the University

# Operating Fund...

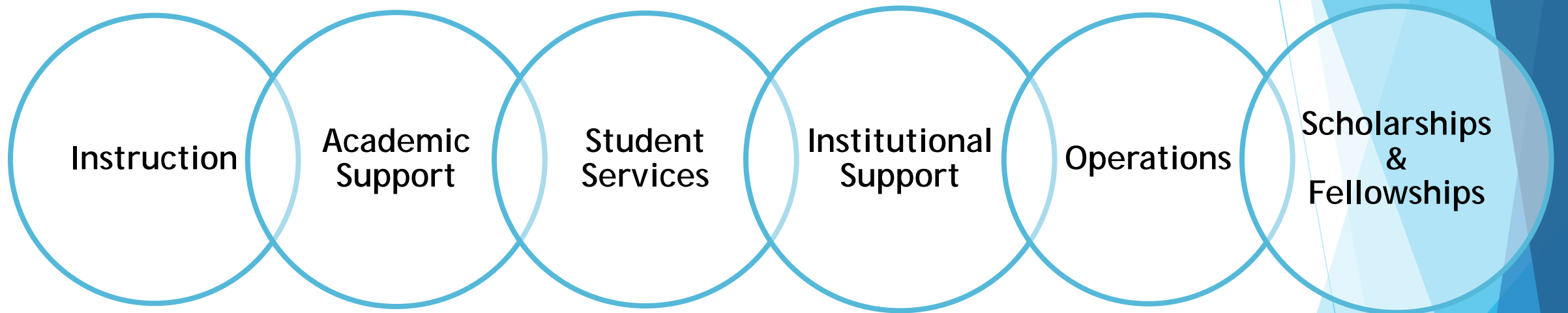
-  Expenditures prohibited by laws, regulations, agreements
  - California Budget Act
-  Gifts
  - California Constitution Article 16, Section 6
-  Scholarships
-  Alcoholic Beverages, Social Organization Memberships, or Tobacco Products

# Lottery



- ✓ Exclusively for the education of students
- ✓ Support aligned with an **instructional purpose**
- ✓ Directly related to **educational programs, services or supplies for students' benefit**

# Lottery...



- ⊗ Funds not for real property, facility construction, financing research, or non-instructional purpose



# Enterprise



- Operations
- Debt Service
- Maintenance, Repair and Construction

# Miscellaneous Revenue

Not Appropriated

Not Student Fees

No Direct Relationship to Operating Fund

No Connection to Operating Fund Expenses

# Miscellaneous Revenue...

Conferences/Events

Settlements & Rebates

Centers & Institutes

Cell Tower Sites

Student Organizations

Royalties

Sponsorships

# Miscellaneous Revenue...

## Trust Fund Information Fact Sheet (TFIFS)

- ▶ Required to establish miscellaneous trust fund
- ▶ Defines purpose
- ▶ Identifies revenue sources
- ▶ Lists types of expenditures allowed

**California State University San Bernardino  
TRUST FUND INFORMATION FACT SHEET**

Please complete items 1-12 listed below and return form to the Accounting Office in Chaparral Hall-104. Refer to the next page for instructions.

Date:

TRUST FUND CODE:   
(Accounting will provide if new)

CSU FUND CODE:   
(Accounting office use)

1. Check if new request or revision:  NEW  REVISION

2. Name of Fund:

3. Department ID:

4. Source of Funds:

5. Use of Funds:

6. Amount of Fee:

7. Duration:

8. Fee Category:

9. Individual managing the account:

Name	Title	Email / Extension	Signature	Date
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

10. Individuals authorized to spend:

Delegation of fiscal authority is maintained in DACS. Please make sure to work with the appropriate DACS administrator for your division or college.

<https://www.csusb.edu/accounting/resources/delegation-authority>

11. Approval of Department Dean/Director:

<input type="text"/>	<input type="text"/>	<input type="text"/>
Print Name	Signature	Date

12. Approval of Division Vice President over the department responsible for this trust:

<input type="text"/>	<input type="text"/>	<input type="text"/>
Print Name	Signature	Date

13. Approval of Administration and Finance Vice President (or designee):

<input type="text"/>	<input type="text"/>	<input type="text"/>
Print Name	Signature	Date

ACCOUNTING USE: Review  COA  Image

Accounting - Rev. 12/2017

# Auxiliary

- ▶ Separate Legal Entities
- ▶ Authorized in Education Code
- ▶ Provide essential services to students and employees
- ▶ Operate in association with campuses



# Auxiliary...



# References

- ▶ [University Funds Overview](#)
- ▶ Executive Order 1102
  - [California State University Student Fee Policy](#)
- ▶ Executive Order 1060 - Student Success, Graduation and Career Placement Fee
  - <http://www.calstate.edu/studentsuccessfees/>
- ▶ [System-wide Lottery Policy, Procedures, and Guidance](#)
- ▶ ICSUAM 1301.00 - Hospitality, Payment, or Reimbursement of Expenses
  - <https://www.csusb.edu/policies/hospitality-policy>

