

MEMORANDUM

To: Course Fees Committee

From: Susan Tusing, Chair, Department of Visual and Performing Arts *ST*

Re: Music Fee Audit

Date: September 25, 2014

As chair of the Department of Visual and Performing Arts, I am responsible for managing the Music fee budget. I have attached to this memo the following documents regarding the Music fees for FY 2014:

- Course Fee Audit Form, along with the Appendix with expenditure detail
- revenue summary report
- detailed budget report

The course fee for applied music courses (courses for individual music lessons) is \$20 per course. In FY 2014, the revenue for this fee was \$1700, and the total expenditure was \$2065 (\$365 over budget). The excess spending was an anomaly in FY 2014. We use the revenue from this fee in several ways to support the applied music courses as well as courses that are closely allied with the applied music courses. In FY 2014, most of the revenue went toward a portion of our piano tuning expenses for the year. We have to keep the pianos in our teaching studios, classrooms, rehearsal rooms, and practice rooms regularly tuned, and these instruments are used by applied music students (and by their instructors and accompanists for lessons and rehearsals) every day. This year we used part of the Music fee income to fund renewal of a software licensing fee for our music keyboard lab and for a background check for students who use the skills they acquire in their applied music courses to help teach in our Music Preparatory School (in a new program called the Orchestra Project).

Compared to most universities in the USG and nationwide, our applied music fee is actually extremely low. (For instance, other USG institutions charge applied music fees ranging from \$100 to several hundred dollars a semester.) Details about these programs' overall budget structure might explain the disparity between Clayton State and other institutions. Given the current structure of the VPA operating and personnel budgets, the \$20 fee is adequate for now, and we are spending the fees appropriately to support our applied music courses. We will primarily continue to use this fee to help fund our piano maintenance needs as well as expenses that we may incur as we develop our new musician wellness program that we recently implemented (to meet a new NASM standard).

Financial Data		
For Special Course/Program Fees		
Music Fees		
Clayton State University		
		FY 2014
Revenue		Actual
Fee Revenue:		1,700
Net Revenue		\$1,700
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		1,300
719000-Rents(Non Real Estate)		
720000-Insurance and Bonding		
727000-Other Operating Expense		18
733000-Software		747
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		\$2,065
Net Operating Gain (Loss)		(\$365)

Expenditure	Purchase Type	Description	Vendor	Classes	Total
Repairs and Maintenance	check request	piano tuning	Craig Miller	applied music courses	\$1,300
Other Operating Expense	journal entry	background checks	CSU HR	applied music and music education courses	\$18
Software	P-Card (5-31-14)	license renewal (music lab)	Apple	applied music and music technology courses	\$747
Total					\$2,065

REVENUE SUMMARY REPORT
Clayton State University

Business Unit: 28000

Fiscal Year: 2014

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

Fund: 18600

Department: 0218210 Music Fees

Class: 11000 Gen Opns - General

Project/Grant:

409000 - Other Fees

409400 Applied Music Fees

-1,700.00

Class Sub-Total -----
-1,700.00

Dept Total -----
-1,700.00

BUDGET PROGRESS REPORT - FULL DETAIL
Clayton State University

Budget Manager: Tusing, Susan M Budget Period: 2014
 Department: 0210210 Music Fees Acct Period From: 1 (JUL 2013)
 Fund Code: 10600 Other General Acct Period To: 12 (JUN 2014)

Account	Jrnl/Tran Date	Type	DocumentID	Program/ Class Line Description	APPROP	ORG	Pre-Encum	Encumbrance	Expanded	Remaining
					Budgeted Vendor	Budgeted Check				
70000				11100 / 11000	1,700.00					
715000				11100 / 11000		0.00				
715100				11100 / 11000		0.00				
	04/30/14	Jrnl Entry	0001060931	2 Move Expenses to the correct d			0.00	0.00	1,300.00	
		Totals					0.00	0.00	1,300.00	-1,300.00
727000				11100 / 11000		0.00				
727140				11100 / 11000		0.00				
	12/31/13	Jrnl Entry	EXT1000432	00 Background Checks - September			0.00	0.00	18.00	
		Totals					0.00	0.00	18.00	-18.00
733000				11100 / 11000		0.00				
733110				11100 / 11000		0.00				
	05/31/14	Jrnl Entry	PC01076441	636 05/31/2014 ~ Procurement Card			0.00	0.00	747.00	
		Totals					0.00	0.00	747.00	-747.00
Operating Supplies & Expenses Total					1,700.00	0.00	0.00	0.00	2,065.00	-365.00
Non-Personal Services Total					1,700.00	0.00	0.00	0.00	2,065.00	-365.00
<u>Totals for Dept/Fund/Program/Class:</u>										
	0210210 / 10600			11100 / 11000	1,700.00	0.00	0.00	0.00	2,065.00	-365.00
<u>Totals for Dept/Fund:</u>										
	0210210 / 10600				1,700.00	0.00	0.00	0.00	2,065.00	-365.00

MEMORANDUM

To: Course Fees Committee

From: Susan Tusing, Chair, Department of Visual and Performing Arts *SMC*

Re: Communicative Arts (Studio Art) Fee Audit

Date: September 25, 2014

As chair of the Department of Visual and Performing Arts, I am responsible for managing the Studio Art fee budget. I have attached to this memo the following documents regarding the Studio Art fees for FY 2014:

- Course Fee Audit Form, along with the Appendix with expenditure detail
- revenue summary report
- detailed budget report for FY 2014.

The course fee for Studio Art courses (Drawing, Painting, etc.) is \$40 per course. In FY 2014, the revenue for this fee was \$2560, and the total expenditure was \$2634.59 (\$74.59 over budget). In an effort to address previous budget surpluses in the Studio Art fee budget, Alan Xie and I were more deliberative in identifying supplies and equipment that are needed for the studio art courses (both ongoing purchases, such as canvases, and one-time purchases, such as models for various still life activities). We also moved to this budget the expense for hazardous waste removal, which had been paid by VPA's OS&E budget but is an expense that is actually incurred only because of the studio art classes. While we overspent a bit in FY 2014, we are better organized to plan for expenditures for this fee to better support the students in the studio art classes. The \$40 fee is adequate for moving forward, and we are spending the fees appropriately to support the studio art courses.

Financial Data	
For Special Course/Program Fees	
Communicative Arts Fees (Studio Art Fees)	
Clayton State University	
	FY 2014
Revenue	Actual
Fee Revenue:	2560.00
Net Revenue	2560.00
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	2424.98
715000-Repairs and Maintenance	154.02
719000-Rents(Non Real Estate)	
720000-Insurance and Bonding	
727000-Other Operating Expense	55.59
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	2634.59
Net Operating Gain (Loss)	-74.59

Expenditure	Purchase Type	Description	Vendor	Classes	Total
Supplies and Materials	P-Card (1-15-14)	canvases	Sam Flax	ART 1001, 1002, 3001	\$219.10
Supplies and Materials	P-Card (2-15-14)	canvases	Sam Flax	ART 1001, 1002, 3001	\$390.02
Supplies and Materials	P-Card (2-15-14)	canvases and charcoals	Sam Flax	ART 1001, 1002, 3001	\$562.07
Supplies and Materials	P-Card (2-15-14)	bust model	Giust Gallery	ART 1001, 1002, 3001	\$862.50
Supplies and Materials	P-Card (2-15-14)	Mineral Spirits	Utrecht	ART 1001, 1002, 3001	\$169.95
Supplies and Materials	P-Card (2-15-14)	sales tax refund	Sam Flax	ART 1001, 1002, 3001	(\$36.77)
Supplies and Materials	P-Card (2-15-14)	sales tax refund	Sam Flax	ART 1001, 1002, 3001	(\$14.33)
Supplies and Materials	P-Card (3-31-14)	sales tax refund	Utrecht	ART 1001, 1002, 3001	(\$11.12)
Supplies and Materials	P-Card (3-31-14)	sales tax refund	Sam Flax	ART 1001, 1002, 3001	(\$25.52)
Supplies and Materials	Reimbursement	canvases and charcoals	Alan Xie	ART 1001, 1002, 3001	\$309.08
Repairs and Maintenance	P-Card (8-15-13)	waste disposal	Tradebe	ART 1001, 1002, 3001	\$66.22
Repairs and Maintenance	P-Card (5-31-14)	waste disposal	Tradebe	ART 1001, 1002, 3001	\$87.80
Other Operating Expense	P-Card (3-31-14)	shipping for art competition	UPS	ART 1001, 1002, 3001	\$55.59
Total					\$2,634.59

REVENUE SUMMARY REPORT
Clayton State University

Business Unit: 28000

Fiscal Year: 2014

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

-2,560.00

Class Sub-Total -2,560.00

Dept Total -2,560.00

BUDGET PROGRESS REPORT - FULL DETAIL
Clayton State University

Budget Manager: Tusing, Susan M Budget Period: 2014
 Department: 0211150 Communicative Arts Fees Acct Period From: 1 (JUL 2013)
 Fund Code: 10600 Other General Acct Period To: 12 (JUN 2014)

Account	Jrnl/Tran		Program/ Class	APPROP Budgeted	ORG Budgeted	Pre-Encum	Encumbrance	Expended	Remaining
	Date	Type							
700000	Operating Supplies & Expenses		11100 / 11000	2,560.00					
714000	Supplies and Materials		11100 / 11000		0.00				
714100	Supplies & Materials Expense								
	01/31/14	Jrnl Entry	PC01027762 17	01/15/2014	Procurement Card	0.00	0.00	219.10	
	02/28/14	Jrnl Entry	PC01039719 191	2/15/2014	Procurement Card	0.00	0.00	390.02	
	02/28/14	Jrnl Entry	PC01039719 233	2/15/2014	Procurement Card	0.00	0.00	562.07	
	02/28/14	Jrnl Entry	PC01039719 272	2/15/2014	Procurement Card	0.00	0.00	862.50	
	02/28/14	Jrnl Entry	PC01039719 327	2/15/2014	Procurement Card	0.00	0.00	169.95	
	02/28/14	Jrnl Entry	PC01039719 706	2/15/2014	Procurement Card	0.00	0.00	-36.77	
	02/28/14	Jrnl Entry	PC01039719 758	2/15/2014	Procurement Card	0.00	0.00	-14.33	
	03/31/14	Jrnl Entry	PC01049458 94	05/31/14	Procurement Card	0.00	0.00	-11.12	
	03/31/14	Jrnl Entry	PC01049458 108	03/31/14	Procurement Card	0.00	0.00	-25.52	
	05/12/14	Exp Rpt	0000506173 1		Supplies for Art Studio	Xie, Alan C 009379	0.00	0.00	309.08
	Totals					0.00	0.00	2,424.98	-2,424.98
715000	Repairs And Maintenance		11100 / 11000		0.00				
715100	Repairs And Maintenance								
	08/31/13	Jrnl Entry	PC00982668 592	August 15th	Procurement Card	0.00	0.00	66.22	
715102	Maintenance Contracts								
	05/31/14	Jrnl Entry	PC01076441 479	05/31/2014	- Procurement Card	0.00	0.00	87.80	
	Totals					0.00	0.00	154.02	-154.02
727000	Other Operating Expense		11100 / 11000		0.00				
727111	Freight Out								
	04/30/14	Jrnl Entry	0001060931 4		Move Expenses to the correct d	0.00	0.00	55.59	
	Totals					0.00	0.00	55.59	-55.59
Operating Supplies & Expenses Total				2,560.00	0.00	0.00	0.00	2,634.59	-74.59
Non-Personal Services Total				2,560.00	0.00	0.00	0.00	2,634.59	-74.59
Totals for Dept/Fund/Program/Class:									
	0211150 / 10600		11100 / 11000	2,560.00	0.00	0.00	0.00	2,634.59	-74.59

INTEROFFICE MEMORANDUM

TO: COURSE FEES COMMITTEE

FROM: RUTH CAILLOUET, CHAIR, DEPARTMENT OF TEACHER EDUCATION

SUBJECT: PRACTICUM/INTERNSHIP FEE AUDIT

DATE: 10/1/14

As chair of the Department of Teacher Education during FY14, I was responsible for managing the Teacher Education practicum and internship fee budget. Attached is the annual course fee audit form for the Teacher Education courses that charge course fees. These fees are supposed to be used to help pay the consulting fees for area public school teachers who serve as mentors for education students throughout the year.

The revenue collected for the Teacher Education Practicum and Internship course fees for FY14 \$4300.00 and the total expenditure for the department was \$16,950.00. When this fee was proposed, we knew that our students could not possibly bear the full expense for mentors, so it was meant to supplement the cost of mentor payments rather than cover the full expense. Unfortunately, the practicum course fee was not charged, so this additional revenue was not collected for FY14.

In addition to the lost revenue mentioned above, a clerical error resulted in the fee revenue not being used for expenses incurred. So, the entire expense for mentor teachers for all education programs was paid through Teacher Education department funds. This error will be corrected for the future.

Financial Data
For Special Course/Program Fees
Teacher Education Internship/Practicum Fee
Clayton State University

	FY 2010
Revenue	Actual
Fee Revenue:	4,300
Net Revenue	\$4,300
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	
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	16,950
753000-Contracts	
771000-Telecommunications	
781000-Scholarships	
783000-Stipends	
Equipment	
843000-Equipment(Inventory)	
Total Expenditures	\$16,950
Net Operating Gain (Loss)	(\$12,650)

See memo for explanation of clerical error.

REVENUE SUMMARY REPORT
Clayton State University

Business Unit: 28000
Fiscal Year: 2014

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

Class: 10600 Department: 0210330 Teacher Ed Intern Fees

Class: 11000 Gen Opns - General

Project/Grant:

409000 - Other Fees

409519 Teacher Ed Intern Fees

-4,300.00

Class Sub-Total

-4,300.00

Dept Total

-4,300.00

Last	First	Program	County	School	Mentor Name	FALL	SPRING
Smith	Tevin	MGE	Clayton	Kendrick Middle	Tamika Hardaway	100	300
Dunn	Kiesha	MGE	Clayton	Kendrick Middle	Laura Clotfelter	50	150
Dunn	Kiesha	MGE	Clayton	Kendrick Middle	Wanda Porter-Anderson	50	150
Brown	Adriana	MGE	Clayton	Kendrick Middle	Tangelia King	100	300
Howard	Krisa	MGE	Clayton	Sequoyah Middle	Chris Tucker	100	300
Asomaning	Brandford	MGE	Clayton	Jonesboro MS	Sharron Reddick	100	0
McCall	Carla	MGE	Clayton	Babb Middle School	Terri Bivins	0	300
McCall	Carla	MGE	Clayton	Babb Middle School	Demetrius Smith	100	0
Taylor	Kimberley	MGE	Clayton	Forest Park Middle	Daniel Lee	100	300
Campbell	Kaylor	MGE	Clayton	Jonesboro Middle	Kimberly Smith	100	300
Edwards	Kimberly	SEC	Clayton	Jonesboro High School	Lawtnee Frazier	100	150
					Jeff Cox		
Taylor	Kelleigh	MAT	Clayton	Jonesboro HS	Ms. Roberts	100	300
Ouanzin	Hemery	MAT	Clayton	Elite Scholars	Sunil Dudeja	100	300
McLaughlin	Audrey	MAT	Clayton	Jonesboro High School	Lekisa Cofield	0	300
Shelton	Mai	MAT	Clayton	Lovejoy High School	Rita Hunter-Graham	0	300
						1100	3450
Durham	Carmen	MGE	DeKalb	Tucker MS	Donald Hayes	100	300
Cannon	Portia	MGE	DeKalb	Druid Hills MS	Kim Colossale	100	300
Payne	Gersinta	MGE	DeKalb	Tucker MS	Ebony Bass	100	300
James	Kimberly	MGE	DeKalb	Druid Hills MS	Kareem Epps	100	300
						400	1200
Bartlett	Julie	MAT	Fayette	Starr's Mill HS	Kristin Peavyhouse	100	300
Mabry	LueVater	MAT	Fayette	Fayette County High	Chris McCord	100	0
Hurst	John	MAT	Fayette	Fayette County High	Stephen Bain	50	150
Hurst	John	MAT	Fayette	Fayette County High	Lena Hamilton	50	150
						300	600
Lucich	Krista	MGE	Fulton	Bear Creek	Shakera Reid -Stewart	100	300
Peterson	Heather	MGE	Fulton	Bear Creek	Sandra Howell	100	300
Hutchins	Catherine	SEC	Fulton	Langston Hughes	Andre Rolle	0	300
Hutchins	Catherine	SEC	Fulton	Langston Hughes	Raquel Mason	100	0
Boone	Erica	SEC	Fulton	Westlake HS	Daniel Watkins	100	0
Odom	Alayna	SEC	Fulton	Westlake HS	Chantrise Holliman	100	0
						500	900
Dunmeyer	Adrian	MAT	Hapeville Charter	Hapeville Career Academy	Michael Blakely	100	300
Espinosa	Zurisaray	MAT	Hapeville Charter	Hapeville Charter MS	J Stembridge	100	300
						200	600
Cornwell	Kyndra	MGE	Henry	Hampton MS	Brenda Slater	100	300
Cashion	Stephanie	MGE	Henry	Dutchtown MS	Cheryl Chaffin	100	300
Hosack	Kayla	MGE	Henry	Hampton MS	Pamela Michael	100	300
Estrem	Stefanie	MGE	Henry	Austin Road MS	Angelia McQueen	100	300
Dillon	Samantha	MGE	Henry	Hampton MS	Janice Wright	100	0
Youngblood	Amanda	MGE	Henry	Woodland Middle	Kimberlee Thacker	100	300
Creecy	Luther	MGE	Henry	Woodland Middle	Chris Vernon	100	300
Rickard	Melissa	MGE	Henry	Eagles Landing MS	Lisa Hash	100	300
Scott	Jatarra	MGE	Henry	Eagles Landing MS	Almecia Watkins	100	300
Creecy	Kelly	MGE	Henry	Austin Road	Yvette Christian	100	300
Le	Viet	SEC	Henry	Henry County HS	Barbara Basham	100	300

White	Tamiko	SEC	Henry	Stockbridge HS	Joy Hebert	100	300	
Parsons	Kerry	SEC	Henry	Henry County HS	Pam White	100	300	
Horton	Damon	SEC	Henry	Ola HS	Stacey Schmuhl	100	300	
Farrell	Lauren	SEC	Henry	Ola HS	Rosemary Ahonen	100	300	
Robinson	Scott	MAT	Henry	Ola High School	Deb Salter	100	300	
						1600	4500	
Kamuche	Ebele	MGE	Rockdale	Ray Davis MS	Terra Brown	100	300	
					Lauren Arrington			
Bullard	Steven	SEC	Rockdale	Rockdale County High	Jarred Harris	100	300	
Smith	Tishida	MAT	Rockdale	Salem High School	Cristy Starling	0	300	
Smith	Tishida	MAT	Rockdale	Salem High School	Katrina Overstreet	100	0	
Turner	Jarvis	MAT	Rockdale	Salem High School	Kim Brassard	50	0	
Turner	Jarvis	MAT	Rockdale	Salem High School	Melissa Joiner	50	300	
						400	1200	
TOTALS						4500	12450	16950