

Cal State **Fullerton**

Direct & Indirect Cost Principles

CSUF Cost Allocation Plan

May 7, 2025



Agenda

Cost Allocation Framework

- University Mission, Strategic Plan, Goals
- From Mission to Cost Allocation Plan

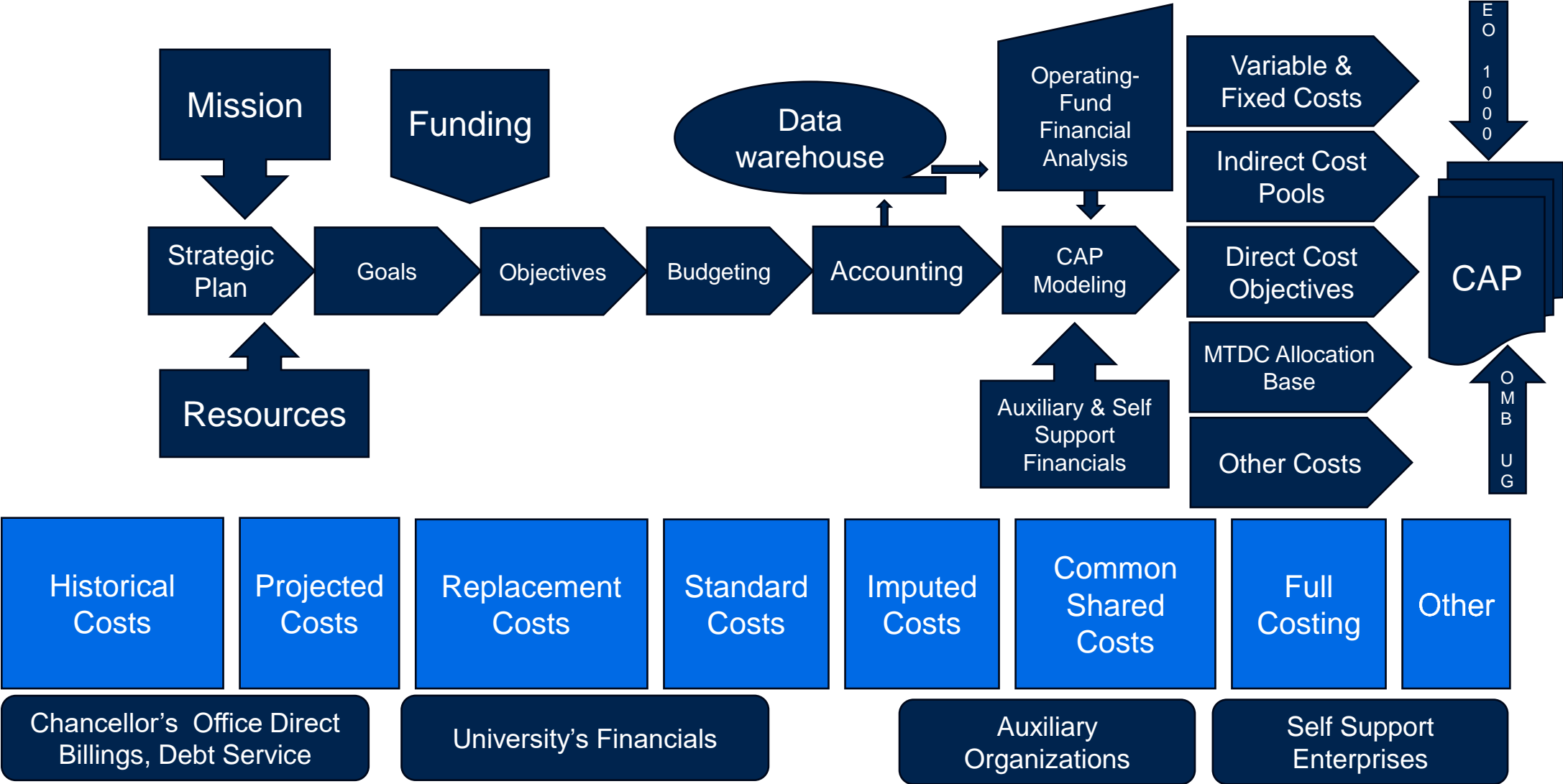
Federal Cost Principles

- Code of Federal Regulations (2 CRF 200)
- Cost Definitions

Pervasiveness of Indirect Costs

CSUF Cost Allocation Plan

Framework: From Mission to Cost Allocation Plan (CAP)



Mission Statement

Cal State Fullerton transforms lives through innovative and quality education, research, and creative activities.

We inspire all members of the Titan community to engage in their lifelong pursuit of critical inquiry and social justice;

to become catalysts for equity and inclusivity; and

to advance the intellectual, cultural, and economic growth of Orange County and beyond.

The university's vision will serve as a model public university that cultivates leaders who drive innovation, systemic change and collective well-being in local and global communities.

The University's strategic plan serves as the road map to achieve its visions.

Strategic Plan Values

Student success: We adopt a holistic and inclusive approach to student academic and professional success, preparing our students to address workforce demands, community needs and social justice challenges.

Faculty and staff success: We nurture an inclusive workplace culture where all faculty and staff are valued, respected, and supported to grow personally and professionally.

Diversity, equity and inclusion: We affirm and elevate our rich diversity, respect and learn from each other's perspectives, and build a community that promotes equity-minded practices and a sense of belonging.

Scholarly and creative activities: We cultivate a mindset of discovery and collaborative exchange of ideas, elevating the strengths and addressing the challenges of our communities through innovative research, scholarship and creative activities.

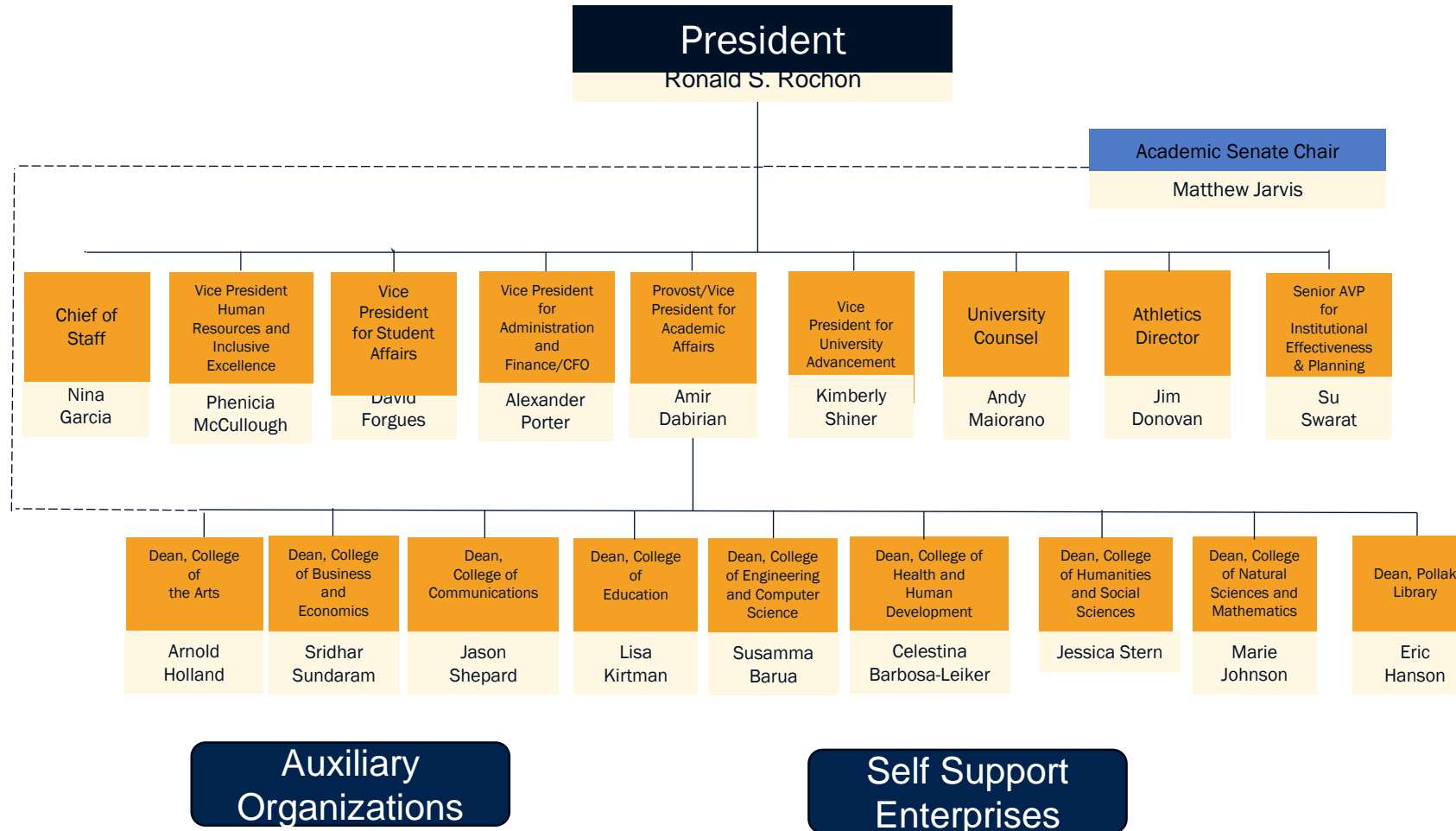
Shared governance: We adhere to integrity and ethics, uphold consultation and equity of participation, and embrace collaboration, accountability and transparency in all endeavors.

Civic and community engagement: We inspire all Titans to be informed, responsible and engaged community members and advocates who promote social justice and strengthen the local and global communities we serve.



Cal State Fullerton

UNIVERSITY LEADERSHIP



CSUF Financial Statement

Schedule 8

CALIFORNIA STATE UNIVERSITY, FULLERTON
Statement of Revenues, Expenses, and Changes in Net Position
Year ended June 30, 2023

(In thousands)

	Campus	Discretely presented component units	Eliminations	Total
Revenues				
Operating revenues				
Student tuition and fees (net of scholarship allowances of \$138,042)	\$ 180,744	—	—	180,744
Grants and contracts, noncapital				
Federal	422	21,664	—	22,086
State	—	7,629	—	7,629
Local	—	3,691	—	3,691
Nongovernmental	—	1,648	—	1,648
Sales and services of educational activities	2,177	—	—	2,177
Sales and services of auxiliary enterprises (net of University scholarship allowances of \$6,638)	49,368	28,886	—	78,254
Other operating revenues	7,075	50,606	—	57,681
Total operating revenues	239,786	114,124	—	353,910

CSUF Financial Statement (Expenses)

			Discretely presented	
Expenses				
Operating expenses				
Instruction	258,624	9,994	—	268,618
Research	913	6,622	—	7,535
Public service	4,355	10,927	—	15,282
Academic support	36,307	1,076	—	37,383
Student services	73,501	33,227	—	106,728
Institutional support	82,251	4,389	—	86,640
Operation and maintenance of plant	51,315	7,618	—	58,933
Student grants and scholarships	111,648	11,183	—	122,831
Auxiliary enterprise expenses	44,804	30,218	(1,577)	73,445
Depreciation and amortization	37,384	1,866	—	39,250
Total operating expenses	701,102	117,120	(1,577)	816,645
Operating loss	(461,316)	(2,996)	1,577	(462,735)

CSUF Financial Statement Contd.

	Campus	Discretely presented component units	Eliminations	Total
Nonoperating revenues (expenses)				
State appropriations, noncapital	392,476	—	—	392,476
Federal financial aid grants, noncapital	91,934	—	—	91,934
State financial aid grants, noncapital	95,105	—	—	95,105
Local financial aid grants, noncapital	—	—	—	—
Nongovernmental and other financial aid grants, noncapital	—	—	—	—
Other federal nonoperating grants, noncapital	1,529	—	—	1,529
Nonoperating revenues (expenses), continued				
Gifts, noncapital	\$ 609	19,253	(610)	19,252
Investment income, net	9,978	11,277	—	21,255
Endowment income, net	—	1,306	—	1,306
Interest expense	(13,010)	(1,093)	—	(14,103)
Other nonoperating revenues (expenses)	29,268	(3,654)	(967)	24,647
Net nonoperating income	607,889	27,089	(1,577)	633,401
Income before other revenues	146,573	24,093	—	170,666
State appropriations, capital	—	—	—	—
Grants and gifts, capital	5,046	—	—	5,046
Additions to permanent endowments	—	524	—	524
Increase in net position	151,619	24,617	—	176,236
Net position				
Net position at beginning of year	(883,924)	259,141	—	(624,783)
Net position at end of year	\$ (732,305)	283,758	—	(448,547)

Federal Cost Principles

U.S. OMB Uniform Guidance

Published on December 26, 2013

Location: The Code of Federal Regulations: **2 CFR 200**

Title 2, Subtitle A, Chapter II, Part 200, Subpart E

- Title 2: Grants and Agreements
- Subtitle A: Office of Management and Budget Guidance
- Part 200: Uniform Administrative Requirement, Cost Principles, and Audit Requirement for Federal Awards
- Subpart A: Acronyms and Definitions
- Subpart E: **Cost Principles**
- Appendix III to Part 200: Indirect (F&A) Costs Identification and Assignment for Institutions of Higher Education

Source: <https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200/subpart-A>

Definitions (2 CFR200 Subpart A) (1)

- 1. Allocation:** it means the process of assigning a cost, or group of costs, to one or more cost objective(s), in reasonable proportion to the benefit provided or other equitable relationship. The process may entail assigning a cost(s) directly to a final cost objective or through one or more intermediate cost objectives.
- 2. Central Service Cost Allocation Plan (CAP).** It means the documentation identifying, accumulating, and allocating or developing billings rates based on the allowable costs of services provided by a State or local government or Indian tribe on a centralized basis to its departments and agencies. The costs of these services may be allocated or billed to users.
- 3. Cost Objective.** It means a program function, activity, award, organization subdivision, contract, or work unit for which cost data are desired and for which provision is made to accumulate and measure the cost of processes, products, jobs, capital project, etc. A cost objective may be a major function of the non-Federal entity, a particular service or project, a Federal award, or an indirect cost activity, as described in subpart E of this part.
- 4. Final Cost Objective.** It means a cost objective which has allocated to it both direct and indirect costs and, in the non-Federal entity's accumulation system, is one of the final accumulation points, such as a particular award, internal project, or other direct activity of a non-Federal entity. See also the definitions of *cost objective* and *intermediate cost objective* in this section.

Definitions (2 CFR200 Subpart A) (2)

- 1. Direct cost (2 CFR 200.414(a)).** Direct costs are those costs that can be identified specifically with a particular final cost objective, such as a Federal award, or other internally or externally funded activity, or that can be directly assigned to such activities relatively easily with a high degree of accuracy. Costs incurred for the same purpose in like circumstances must be treated consistently as either direct or indirect (F&A) costs.
- 2. Indirect (F&A) cost.** It means those costs incurred for a common or joint purpose benefitting more than one cost objective, and not readily assignable to the cost objectives specifically benefitted, without effort disproportionate to the results achieved. To facilitate equitable distribution of indirect expenses to the cost objectives served, it may be necessary to establish a number of pools of indirect (F&A) costs. Indirect (F&A) cost pools must be distributed to benefitted cost objectives on bases that will produce an equitable result in consideration of relative benefits derived.
- 3. Allocable costs (2 CFR 200.405(d)).** Direct cost allocation principles: If a cost benefits two or more projects or activities in proportions that can be determined without undue effort or cost, the cost must be allocated to the projects based on the proportional benefit. If a cost benefits two or more projects or activities in proportions that cannot be determined because of the interrelationship of the work involved, then, notwithstanding [paragraph \(c\)](#) of this section, the costs may be allocated or transferred to benefitted projects on any reasonable documented basis. Where the purchase of equipment or other capital asset is specifically authorized under a Federal award, the costs are assignable to the Federal award regardless of the use that may be made of the equipment or other capital asset involved when no longer needed for the purpose for which it was originally required.

Definitions (2 CFR200 Subpart A) (3)

Allocable costs (2 CFR 200.405(d)).

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Interagency service (2 CRF200.417) **De Minimis Indirect Cost Rate Guidance 15% S&W**

An operating department may provide services to another operating department of the same State, local government, or Indian Tribe. In these instances, the cost of services provided may include allowable direct costs of the service plus a pro-rated share of indirect costs. A standard indirect cost rate equal to 15 percent of the direct salaries and wages for providing the service (excluding overtime, shift premiums, and fringe benefits) may be used instead of determining the actual indirect costs of the service. These services do not include centralized services that are included in central service cost allocation plans described in [Appendix V of this part](#).

Indirect Cost in the CSU System

It is pervasive in for-profit and non-profit organizations, colleges and universities

Examples

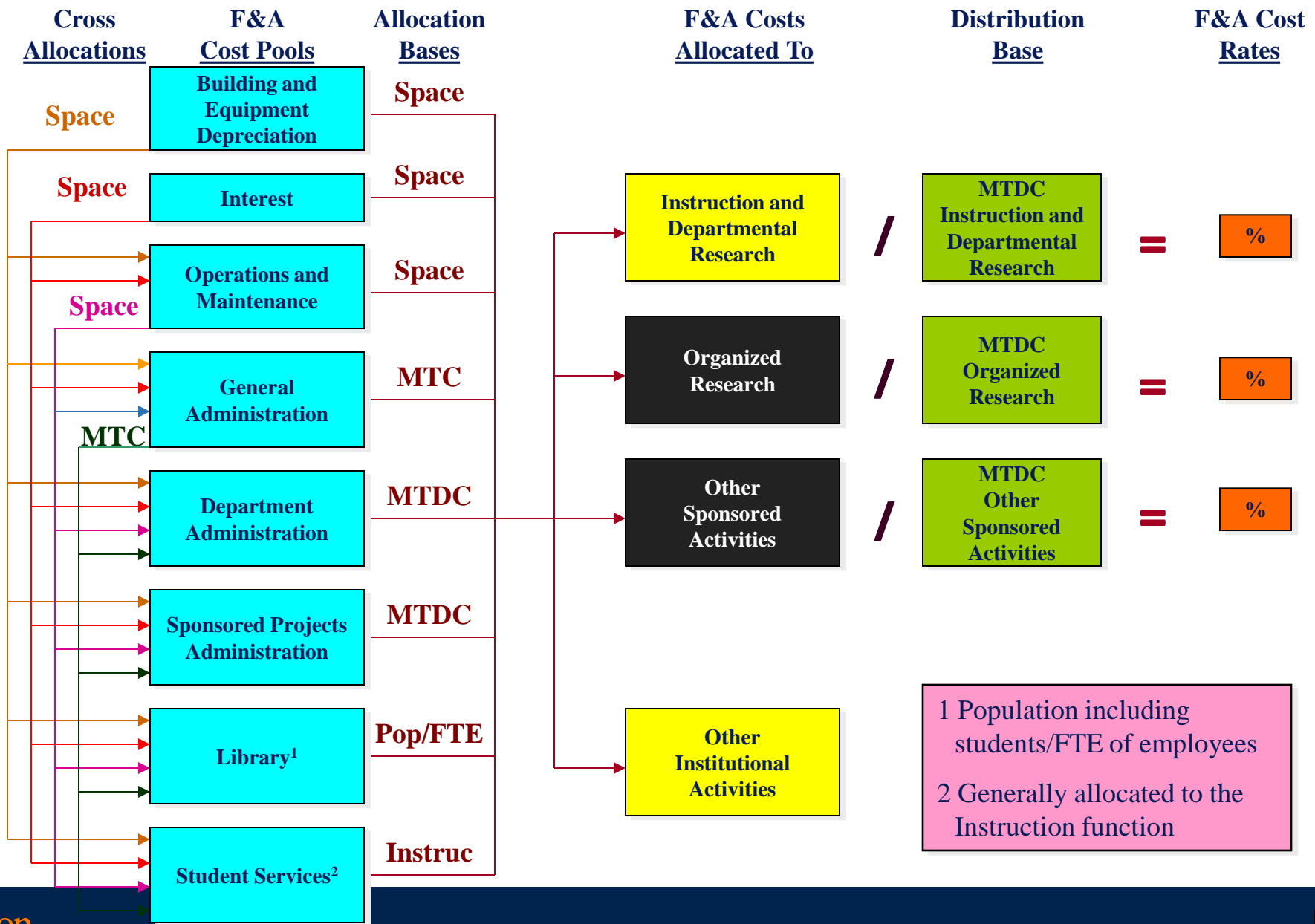
- Allocation from Chancellor's Office to Campus
(Systemwide Cost Allocation Plan)
- Allocation from Chancellor's to Auxiliaries
(Centrally Paid Direct & Indirect Costs)
- Allocation from CSUF Central Admin to Auxiliaries
(University's Cost Allocation Plan or CAP)
- F&A Rates for Sponsored Federal Awards
(Stepdown Cost Allocation Methodology per OMB Uniform Guidance)

Negotiated F&A Rates for Sponsored Research

Sponsored Research Projects			
Campus	Base	On Campus	Off Campus
Fullerton	MTDC	42.0%	26.0%
Long Beach	MTDC	47.5%	26.0%
San Diego	MTDC	50.5%	26.0%
Los Angeles	MTDC	46.0%	26.9%
Northridge	MTDC	45.0%	26.0%
San Francisco	MTDC	55.0%	26.0%
San Jose	MTDC	46.0%	26.0

https://csyou.calstate.edu/Divisions-Orgs/bus-fin/Financial-Services/spa/Documents/CSU_IDC/CSU%20IDC%20Rates%20-%202019.pdf

FACILITIES & ADMINISTRATIVE (F&A) STEPDOWN COST ALLOCATION



Systemwide Cost Allocation Plan

The California State University									
Office of the Chancellor									
FY 2007 Cost Allocation Plan - Systemwide Cost Allocation Plan (SWCAP)									
	General Administration		SPA		Library		Bond Interest & Insurance		Total Allocation
Campus	Ref-In	Amount	Ref-In	Amount	Ref-In	Amount	Ref-In	Amount	Amount
Chancellor	C	3,572,839.73	D	1,306.11	E	-	F	29,270.20	3,603,416.04
Bakersfield	C	2,021,944.50	D	3,391.83	E	188,534.92	F	942,673.79	3,156,545.05
Channel Islands	C	1,205,882.95	D	807.49	E	192,643.83	F	-	1,399,334.27
Chico	C	3,822,591.00	D	13,968.57	E	161,011.33	F	571,069.12	4,568,640.02
Dominguez Hills	C	2,423,586.36	D	7,139.99	E	237,499.82	F	126,528.13	2,794,754.31
East Bay	C	3,302,996.33	D	5,621.77	E	237,455.58	F	680,793.04	4,226,866.71
Fresno	C	3,727,718.10	D	13,348.58	E	212,585.06	F	1,292,053.24	5,245,704.98
Fullerton	C	6,436,512.25	D	8,512.26	E	731,868.54	F	2,915,170.92	10,092,063.96
Humboldt	C	2,351,739.89	D	9,635.63	E	141,702.70	F	443,644.14	2,946,722.35
Long Beach	C	7,217,423.00	D	17,556.27	E	272,976.24	F	2,917,109.60	10,425,065.11

CSU Centrally Paid Direct & Indirect Costs

FY 2020/2021 CENTRALLY PAID DIRECT & INDIRECT COSTS

Account Name	Agency Code	Campus Total	Professional and Continuing Education Program	Enterprise Programs						TF - Misc Trust	Other Non-Billable Funds
				Housing Program	Parking Program	Health Center Facilities	Auxiliary Organizations	Student Union Program	Student Recreation Complex		
			Total	Total	Total	Total	Total	Total	Total	Total	
Chancellor's Office	6620	626,503	61,725	-	24,267	-	-	-	-	118,211	422,300
Bakersfield	6650	915,939	185,738	137,114	108,672	18,023	-	24,173	-	42,719	399,500
San Bernardino	6660	1,752,204	466,173	324,383	192,508	18,718	-	27,485	-	27,437	695,500
Stanislaus	6670	1,119,666	289,914	168,762	71,008	18,023	18,023	39,464	53,376	60,596	400,500
Chico	6680	1,480,967	194,028	465,870	38,620	18,023	18,023	25,114	-	23,789	697,500
Dominguez Hills	6690	1,669,661	738,493	184,699	114,011	18,023	-	21,671	-	97,864	494,900
Fresno	6700	1,454,684	327,186	-	157,399	18,023	18,023	26,245	-	7,008	900,800
Fullerton	6710	3,076,721	895,722	370,593	256,207	46,343	46,343	53,984	-	120,129	1,287,400
East Bay	6720	1,710,326	607,373	187,856	87,920	18,023	18,023	94,617	-	52,214	644,300
Humboldt	6730	975,519	205,642	262,594	36,120	18,023	-	20,800	-	8,540	423,800
Long Beach	6740	3,426,671	986,311	573,575	240,051	46,343	92,686	57,135	-	59,170	1,371,400
Los Angeles	6750	2,002,011	622,607	226,147	195,271	18,023	18,023	22,340	-	3,400	896,200

<https://www.calstate.edu/csu-system/administration/codedmemos/Financial%20Services%20Coded%20Memos/FY2021-Centrally-Paid-Costs-Schedules.pdf>

CSUF Cost Allocation Plan (1)

CSU Fullerton cost allocation plan is developed to comply with CSU Executive Order 1000

EO 100 states that costs incurred by the CSU Operating Fund for services, products, and facilities provided to other CSU funds and to auxiliary organizations are properly and consistently recovered with cash and/or a documented exchange of value.

Cost Allocation Plans for the CSU Operating Fund

ICSUAM 03552.01 – 9/3/2020 (1)

Policy Objective

- Allowable direct costs incurred by the CSU Operating Fund shall be recovered based on actual costs incurred.
- Allowable indirect costs incurred by the Operating Fund shall be rerecovered according to a cost allocation plan (CAP).
- CFO or Resource Planning and Budget reviews, approves, and ensures implementation of a document CAP.

Cost Allocation Plans for the CSU Operating Fund

ICSUAM 03552.01 – 9/3/2020 (2)

Direct Costs

- Direct costs are expenses incurred by CSU Operating Fund and recharged to another CSU enterprise or auxiliary organization based on actual costs of the goods or services provided.
- Documentation maybe a work order, charge-back system, allocations or contract and invoice on some regular basis.

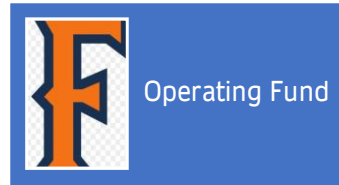
Indirect Costs

- Indirect costs cannot be readily assigned to a particular cost objective
- Incurred for purposes common to some or all programs or activities,
- They cannot be readily identified or charged directly to benefiting programs.

Allocation Base: Modified Total Direct Costs (MTDC)

CSUF Chargebacks & CAP

The Operating fund supports the main functions of the university and the advancement of the CSU's student-centered mission and core values.



To ensure that the costs incurred by the Operating Fund for services, products, and facilities provided to other CSU funds and to Auxiliary organizations are properly and consistently recovered with cash and/or a documented exchange of value, the campus prepares an Indirect Cost Recovery known as the Cost Allocation Plan (CAP).



- Other CSU Funds and Auxiliary Programs**
- Parking
 - Housing
 - Extension Program
 - Associated Students, Inc.
 - Auxiliary Services Corp.
 - Philanthropic Foundation

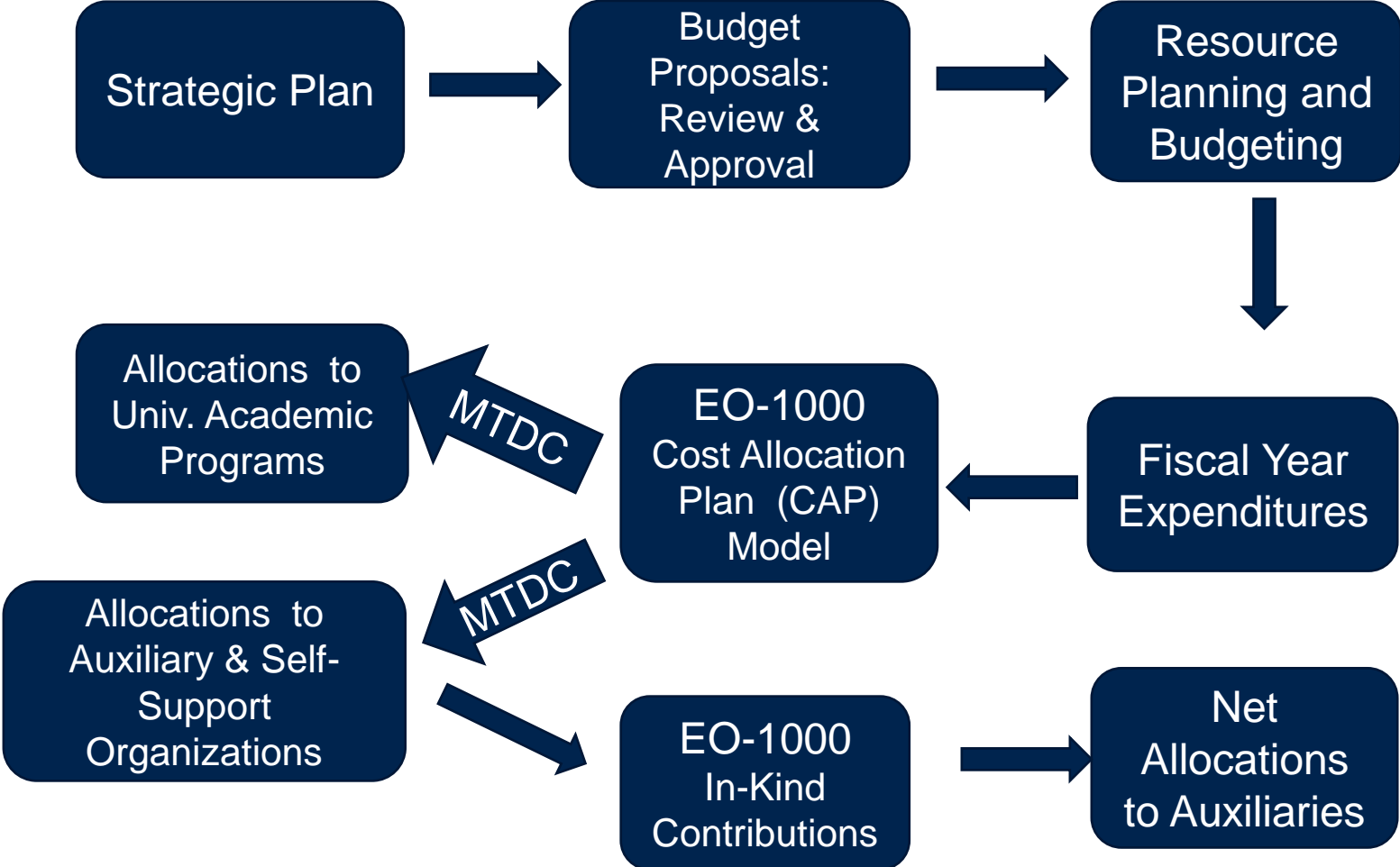
Cost Allocation Plans for the CSU Operating Fund

ICSUAM 03552.01 – 9/3/2020 (3)

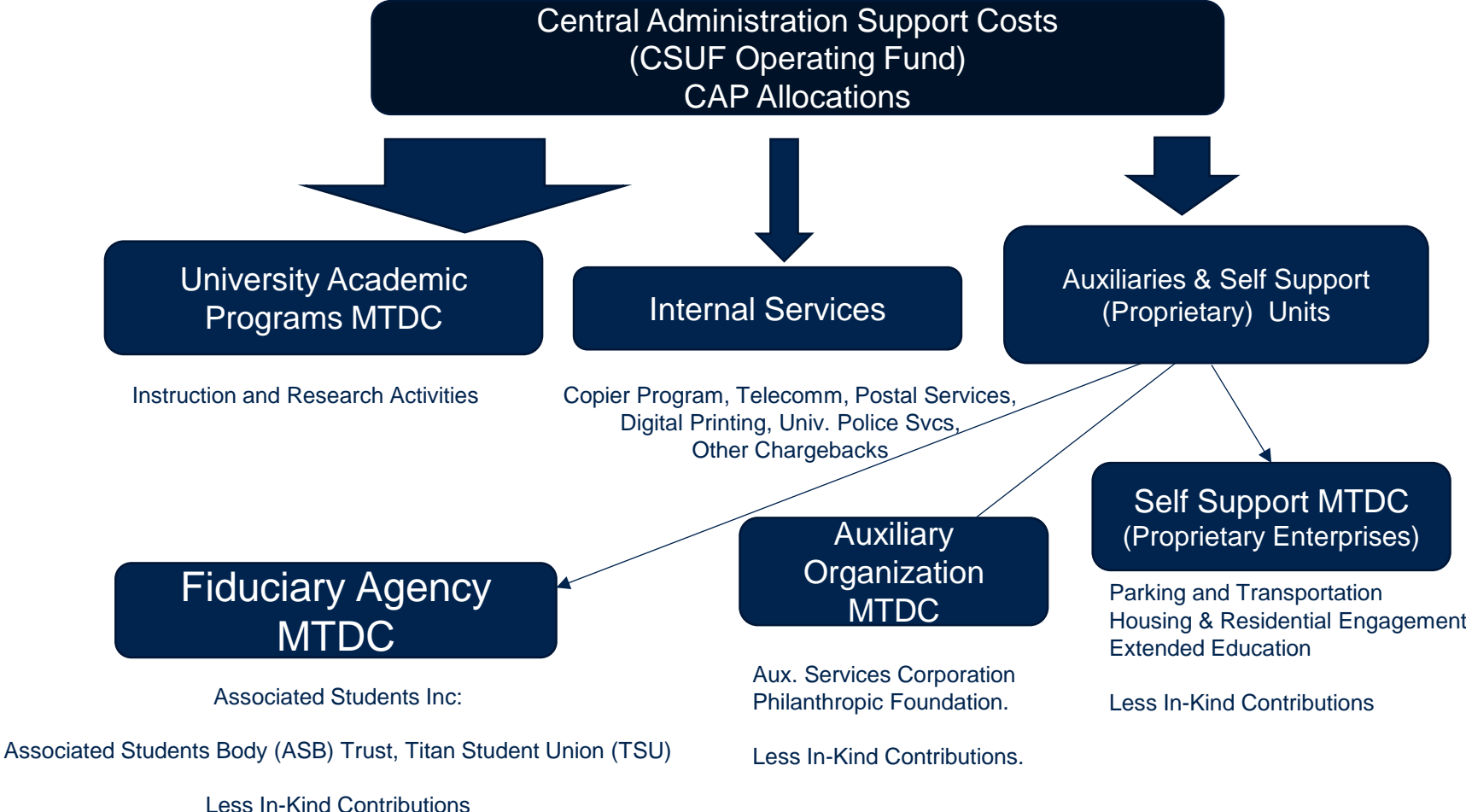
In-kind or Exchange Value

- Identify and document in-kind contributions as part of the CAP
- These non-cash reimbursements can relate to either direct or indirect costs.
- An exchange value may include
 - tangible benefits, which are financially quantifiable
Examples: bond financing, student scholarships, use of aux svcs.
 - Intangible benefits, which are qualitative.
Examples: Enhancement of the student experience,
enhancement of the University brand,
improve relations with the University community

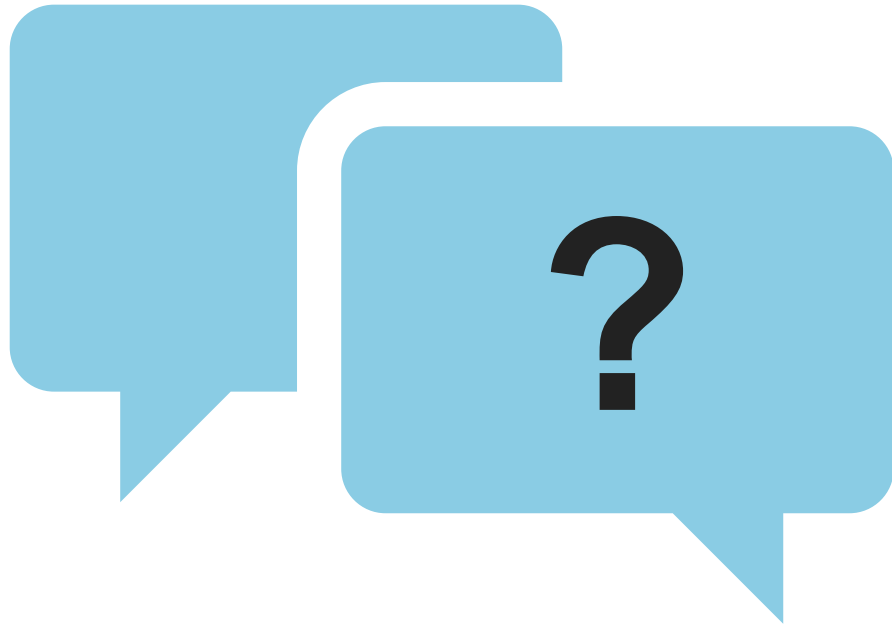
Cost Allocation Plan Annual Cycle



CAP and Final Direct Cost Objectives



Questions & Answers?



Training: Direct & Indirect Cost Allocation Principles

Financial Services
Spring 2025 Training Survey



Select the training you attended and complete survey questions.

Thank you from Financial Services!

REFERENCE DOCUMENTATION (FOR SELF STUDY)

Cost Allocation Plan (CAP)

Ch 23-CSU Business Process Guideline- University Cost Allocation Plan.pdf

Resource Planning & Budget



INTRODUCTION

In compliance with **EO-1000** and ICSUAM policy number **3552.01**, CSUF has prepared a Cost Allocation Plan (CAP) to ensure that the costs incurred by the CSU Operating Fund are properly recovered with cash and/or a documented exchange of value.

Direct costs incurred by the CSU Operating Fund are allocated and recovered based on actual costs incurred.

Indirect costs are distributed and recovered through the CAP.

The CAP methodology provides a logical, reasonable, equitable, and consistent process for determining and allocating indirect costs on an annual basis.

The CFO, or designee is in charged of approving and implementing the CAP annually.

Policy Requirements

Cost Recovery: The University must recover both the direct, indirect costs and incremental costs of providing goods and services to enterprise and auxiliary funds operating on the campus in accordance with the State of California and CSU policies.

1. Auxiliaries (have separate Tax IDs):

1. Auxiliary Services Corporation
2. Associated Students Inc.
3. Fullerton Philanthropic Foundation which have a separate Tax ID number from the campus.

2. Enterprise Funds (self-supporting campus funds under Campus Tax ID):

1. Continuing Education,
2. Housing,
3. Parking, Fines and Forfeitures

3. Miscellaneous Activities:

1. Workshops/Conferences/Events; Centers & Institutes; University Rebate Program
2. Student Organizations
3. Sprint Nextel Broadband Lease
4. Fullerton Arboretum, etc.

Cost Allocation Plans for the CSU Operating Fund

ICSUAM 03552.01 – 9/3/2020 (4)

Cost Allocation Plan/Reimbursement Plan (CAP)

- Identifies direct and indirect costs
- Considers relative benefits received.

CAP Methodology

- Articulates the practices and methodologies utilized in determining the allocation basis
- Considers materiality, time and effort to make allocations or reimbursements
- It distributes costs justifiable as determined by the campus CFO.

CAP Minimum Requirements

- Identify alumni association, auxiliary organizations, enterprise/activities/fund sources or entity external to the university (target entities)
- Identify facilities, goods or services supported by the CSU Operating Fund that are provided to a target entity
- Direct cost assignable to a target entity may include faculty release time, technology or communication services, facility use, metered utilities, specifically required physical plant, public safety, insurance, environmental health and safety services if applicable.
- Indirect cost is consistent with this policy. Allocation basis should be appropriate and reasonable.
- Examples may be finance/business and enrollment services, human resources, academic records, risk management, public safety, technology, mail services, space if applicable.

CAP METHODOLOGY (1)

Methodology for Direct Costs

Allowable direct costs incurred by the CSU Operating Fund shall be allocated and recovered based on actual costs incurred.

A. Chargebacks

California State University, Fullerton has 26 recharge centers for the goods and services provided by service providers to other campus units. Recharge centers include physical plant work orders, postage, reprographics, rollouts, utilities, data center, communications, telecommunications, parcel service, copier, and etc. (see appendix A for the complete chargeback list).

B. Invoicing

Invoicing is a request to generate a bill or invoice to entities, such as campus auxiliary organizations and outside agencies, vendors, or individuals for activities performed or university facility rentals. The reimbursement for Faculty/Staff release time is handled via invoicing.

C. Direct Posting

Most of the direct expenses are recorded directly to the enterprise funds and auxiliaries cost recovery fund / third party cost recovery fund where bills are generated to recover the costs.

METHODOLOGY (1)

Methodology for Indirect Costs

Indirect costs are defined as costs that cannot be readily assigned to a particular cost objective without effort disproportionate to the benefits received and are quantified and allocated based on a consistent methodology.

The Indirect costs are allocated based on the pro-rata share of total direct costs of the University.

The list below describes the indirect cost components of the cost allocation plan by division.

CAP METHODOLOGY (2)

A. Office of the President

The President's office represents the University providing directions and strategies to Auxiliary and Enterprise entities. The services provided by the Division of the President include legal counsel, internal auditor, presidential advisor, and president's office.

B. Academic Affairs

Academic Affairs has various Memoranda of Understanding (MOUs) with EIP (PaCE) for Special Session Programs revenue sharing. This will be referenced in the last section.

The library provides a multitude of resources to assist students, faculty and staff in their studies and research that include both online and traditional catalogs, tours, classes, serials, books, and periodicals. While there is no way to identify the exact use of the library made by EIP students, it is believed that services such as reference, circulation, reserve book room and interlibrary loan that EIP represents a significant volume of users. Also, library faculty for EIP courses provides considerable bibliographic instruction. Since library use by EIP is similar to that of state-supported students, library costs are pro-rated based on EIP's total direct cost to total direct cost of the University.

C. Administration and Finance

The Division of Administration and Finance manages University resources and provides a wide spectrum of administrative and financial services to the entire university.

METHODOLOGY (2)

D. Human Resources

1. Diversity & Equity and Payroll

Human Resources and Diversity & Equity provide services to state side entities for Benefits, Diversity & Equity, Employee Relations, Employee Training & Development, Reclassification and Recruitment Classification. The Payroll department processes and submits to the State the campus' salary and wage information and calculates and processes all mandatory deductions and salary changes. In addition, Payroll maintains the leave accounting system, which tracks employee leave accruals, reconciles and distributes campus payroll, and processes salary advances in emergency situations.

2. Risk Management

Risk Management handles Workers' Compensation claims, certificate of insurance and international travel insurance, and implements risk management policies to minimize risk to students, employees, and visitors and protect the property of the campus.

E. Information Technology

The Division of Information Technology (IT) provides technology solutions and services to the campus. Services include centralized computing for campus-wide applications and services, operating a backbone infrastructure and a distributed computing environment with remote access service, providing Titan Help Desk, CMS system support, an all-campus lab and studio classroom, and supporting new technology initiatives.

METHODOLOGY (3)

F. Student Affairs

As a key partner in the educational enterprise, Student Affairs contributes to the comprehensive educational experience of students to ensure student success and provides alliance between the classroom and other aspects of campus life.

G. Deferred Maintenance and Utilities

Despite budget challenges, the university invests in delayed repairs and replacement of building systems and in energy conservation and utilization projects to provide safe, functional, and efficiently operating buildings to students, faculty, and staff.

Utilities are directly charged to parking and housing based on the actual metered expense of utility costs. However, for extended education, utilities and deferred maintenance expenses are indirectly allocated based on the pro-rata share of total direct cost of the University.

METHODOLOGY (4)

III. Indirect Costs covered by Memorandum of Understanding (MOU)

California State University, Fullerton has several areas where separate MOUs exist to formally recognize the significant contribution and the related indirect costs incurred by those areas.

A. Academic Affairs

The Academic Affairs division maintains the instructional programs for the University. As such, it is within this division that University Extended Education programs rely to maintain its up-to-date learning environment by drawing faculty and other instructional resources from Academic Affairs to its programs. To ensure that its costs were recovered, the Vice President of Academic Affairs, Deans and Department Chairs have several MOUs covering summer resident course revenue, adjunct Fall and Spring resident course revenue, Intersession resident course revenue, and other related services. The MOUs stipulate revenue sharing agreements between CSUF's Academic Affairs Instructional programs and EIP.

B. Administration and Finance

1. Administration and Finance IT

Administration and Finance Information Technology installs and maintains non-rollout computers, printers, other technology equipment and software, and assists in developing specialized software specifically for Parking Services. Administration and Finance IT is also committed to providing consultation to the Parking Management Team on the development of a long-term technology plan, IT projects, and new technology related to parking. The MOU with Parking Services is to reimburse the CSU Operating Fund for Administration and Finance IT services for the technology support in the parking operations.

METHODOLOGY (5)

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Administration and Finance Information Technology installs and maintains non-rollout computers, printers, other technology equipment and software, and assists in developing specialized software specifically for Parking Services. Administration and Finance IT is also committed to providing consultation to the Parking Management Team on the development of a long-term technology plan, IT projects, and new technology related to parking. The MOU with Parking Services is to reimburse the CSU Operating Fund for Administration and Finance IT services for the technology support in the parking operations.

CAMPUS PARTNERS REVENUE SHARING AGREEMENTS (MOU)

Special Sessions Programs are developed and administered in cooperation between EIP (PaCE) and Campus Partners. The fees for these programs are revenue to the PaCE fund and based on partnership agreements these funds are "shared" by the use of program allocations.

Based on the established partnership agreements (MOUs), EIP (PaCE) records these activities within CSU Fund 444- PaCE Campus Partners. Cost Recovery charges do not include expenses generated by EIP revenue share MOUs.

INDIRECT COST REIMBURSEMENT ADMINISTRATION

Based on the annual cost recovery study, indirect cost reimbursement shall be administered utilizing the following methodology:

1. Prior fiscal year data will be used as the base year for the current year cost recovery plan and schedule preparation.
2. Cost recovery plan will be prepared for CFO review and approval.
3. Entries will be processed based on schedule during fiscal year-end.

APPENDIX A: DEFINITIONS – CSU FUND TYPES & OTHER TERMS (1)

CSU Operating Fund refers to the CSU fund 485 which record revenues, expenses, and net assets related to state-supported instruction and related programs and operations exclusively in the CSU Operating Fund. All Proprietary Fund activities that are not recorded in other Enterprise or Internal Service Funds shall be recorded in the CSU Operating Fund.

Proprietary Funds refers to a university-related entity (program, activity, or fund source) that furnishes facilities, goods or services to students, faculty, staff, or incidentally to the general public for which a fee is collected. There are two types of Proprietary Funds:

Enterprise programs/activities/fund sources are those that furnish facilities and/or goods or services to students, faculty, staff, or incidentally to the general public. An enterprise typically charges a user fee, rent or other fee type directly related to, although not necessarily equal to, the cost of the facilities, goods or services. These funds record all revenues received from operations of dormitories, housing facilities, health facilities, student union or activity facilities, parking facilities acquired or constructed by the Trustees, and self-support instructional programs.

CSUF Proprietary Enterprise Activities include:

- Parking Revenue Fund-Parking Fees
- Parking Revenue Fund-Fines and Forfeitures
- Housing & Residential Engagement (HRE)
- Extension and International Programs (EIP)

CSU FUND TYPES & OTHER TERMS

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- Housing & Residential Engagement (HRE)
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APPENDIX A: DEFINITIONS – CSU FUND TYPES & OTHER TERMS (2)

Internal Service Funds – certain institutional internal service providers offer goods and services to University departments, as well as their external customers. CSUF Internal Service activities include (but are not limited to):

Copier Program

Digital Print

Postal Services

Telecommunications

None of the activities listed above are currently self-supporting. Therefore, they have not been set up as Internal Service Funds at this time.

Fiduciary Agency Funds are used to report resources held by the campus in a purely custodial capacity (assets equal liabilities). Agency funds typically involve only the receipt, temporary investment, and remittance of fiduciary resources to individuals, private organizations, or other governments. Unless an agency fund is expressly required by the agency relationship agreement, transactions may be accounted for within proprietary funds.

CSUF Fiduciary Agency Funds Include:

- Associated Students Body (ASB) Trust
- Titan Student Union (TSU) Catastrophic Event

APPENDIX A: DEFINITIONS – CSU FUND TYPES & OTHER TERMS (3)

Auxiliary Organizations are any separately organized non-state entity that operates in compliance with auxiliary organization policies of the CSU Board of Trustees, the terms of leases and operating agreements with the CSU, and policies established by the university. CSUF Auxiliary Organizations include:

- CSU Fullerton Auxiliary Services Corporation
- Associated Students, California State University, Fullerton, Inc.
- California State University, Fullerton Philanthropic Foundation

Miscellaneous Activities

Miscellaneous activities include other self-supporting activities operated by the university in funds other than the CSU Operating Fund including, but not limited to: instructionally related activities; centers and institutes; and other university support organizations, such as a faculty clubs or athletic boosters. CSUF Miscellaneous Activities include:

- Workshops/Conferences/Events
- Centers & Institutes
- Student Organizations
- University Rebate Program
- Sprint Nextel Broadband Lease
- Fullerton Arboretum

APPENDIX A: DEFINITIONS – CSU FUND TYPES & OTHER TERMS (4)

OTHER DEFINITIONS

Direct Costs refers to costs that can be readily assigned to a particular cost objective, i.e. identified and charged (or billed) to a specific enterprise, with a high degree of accuracy and without an inordinate amount of accounting.

Indirect Costs refers to costs that cannot be readily assigned to a particular cost objective without effort disproportionate to the benefits received. Indirect costs are those incurred for purposes common to a number, or all programs or activities of the campus, but which cannot be identified and charged directly to such programs or activities (e.g. enterprise) with a reasonable degree of accuracy and without an inordinate amount of accounting. Indirect costs may be called by other terms such as overhead or Facilities & Administration (F&A) expenses.

Incremental Costs refers to the change in CSU Operating Fund expenses related to activities, projects, or programs assigned to an auxiliary or enterprise. Incremental costs are expenses that would not have been incurred if the auxiliary or enterprise were not present. Incremental costs are usually direct costs but may include indirect costs. Currently the campus is using incremental costs for Information Technology costs for maintaining the campus hardware and software infrastructure.

APPENDIX B: SERVICE PROVIDER CONTACT LIST

Service Provider	Dept	Description	Contact Name	Phone (657) 278-xxx
COP	10156	IT Copier Services	Lin Nguyen	5231
CSSO	10235	Community Service Officer	Rachel Junn	4814
DAT	10173	IT-Data Network	Christina Yanez/ Stella Lee	4488 / 4691
DIT	10008	Division of IT	Lin Nguyen/ Carly Culhane	3814 / 7313
DIT (ACT)	10363	IT-Acad Tech Center	Lin Nguyen/ Carly Culhane	3814 / 7313
DIT (ATC)	10056	IT-Acad Tech Recharge	Lin Nguyen/ Carly Culhane	3814 / 7313
DIT (ATD)	10369	IT-Acad Tech Development	Lin Nguyen/ Carly Culhane	3814 / 7313
DIT (ERP)	10351	IT-Enterprise Resource Planning	Lin Nguyen/ Carly Culhane	3814 / 7313
DIT (IAT)	10317	IT-Academic Technology	Lin Nguyen/ Carly Culhane	3814 / 7313
DIT (INT)	10289	IT-Internet Technology	Lin Nguyen/ Carly Culhane	3814 / 7313
DIT (ISO)	10290	IT-Information Security Office	Lin Nguyen/ Carly Culhane	3814 / 7313
DIT (PHN)	10352	IT-Phone Accessories	Lin Nguyen/ Carly Culhane	3814 / 7313
DIT (PMO)	10366	IT-Project Management	Lin Nguyen/ Carly Culhane	3814 / 7313
DIT (ROL)	10352	IT-Rollout Recharge	Lin Nguyen/ Carly Culhane	3814 / 7313
DIT (TCM)	10424	IT-Titan Communications	Lin Nguyen/ Carly Culhane	3814 / 7313
DIT (TCO)	10226	IT-Titan Card Operations	Lin Nguyen/ Carly Culhane	3814 / 7313
DIT (TNL)	10224	IT-Titan Lab	Lin Nguyen/ Carly Culhane	3814 / 7313
DPS	10200	IT-Digital Print Services	Sandeep Chopra	2910
FDC	10115	FDC Graphic Design	Tracey Magyar	2841
FLT	10064	Fleet PCard	Laura Restad	5387
HBC	10137	HR Background Check	Phenicia McCullough	4637
INF	10368	Infrastructure Rch Ctr	Christina Yanez/ Carly Culhane	4488 / 7313
PCD	10064	Procurement Card Program	Laura Restad	5387
PHY	10184	Physical Plant WO	Marilyn De La Cruz	2518
PLS	10235	University Police LiveScan	Rachel Junn	4814
POS	10157	Postage	Ruben Coronel	2533
PRO	10181	Daily Parking Permits	Marisela Delgadillo	3087
RPO	10235	Request for Police Officer	Rachel Junn	4814

Service Provider	Dept	Description	Contact Name	Phone (657) 278-xxx
SED	10181	Special Event Daily	Reggie Turnbow	7361
SEM	10181	Special Event Misc Rch Ctr	Reggie Turnbow	7361
SPK	10181	Special Parking	Marisela Delgadillo	3087
STP	10064	Staples	Laura Restad	5387
TEL	10220	Telecommunications	Christina Yanez	4488
UTL	10342	Utilities	Marilyn De La Cruz	2518