COST ALLOCATION/REIMBURSEMENT PLAN FOR THE CSUSM OPERATING FUND **PROCEDURE**

Implementation Date: July 1, 2012 **Updated: June 2026**

Definition: The Cost Allocation/Reimbursement Plan for the CSUSM Operating Fund has been rescinded. CSUSM follows the policy of the CSU which may be found at https://calstate.policystat.com/policy/19680809/latest.

I. Scope

A. For purposes of calculating the CSU San Marcos Cost Allocation/Reimbursement Plan for FAS, non-Operating Fund entities include the following auxiliary organizations and enterprise programs (AO&EP):
   1. Auxiliary Organizations (AO)
      a) Associated Students, Inc.
      b) CSUSM Corporation, Inc.
   2. Enterprise Programs (EP)
      a) Extended Learning (PaCE)
      b) Parking Services
      c) Parking Fines
      d) Student Health and Counseling Services
      e) Student Augmented Health Services
      f) Institute for Palliative Care
      g) Campus Recreation
      h) Clark Fieldhouse
      i) Student Union
      j) Sports Center
      k) Athletics (for NCAA Reporting purposes)

B. For cost reimbursement for FAS personnel and related to MOUs, a separate calculation is completed to be included in the MOUs for Associated Students Inc., CSUSM Corporation Inc., and CSUSM Foundation.
C. Project Management Fees are not included in this process.
D. Costs associated with chargebacks are not included in this procedure.
E. Reimbursements to Academic Affairs, Student Affairs, and the President's Office from Extended Learning (PaCE) learning are not included in this plan.

II. Documentation

A. This procedure covers the steps necessary to reimburse the university's Operating Fund for the services provided to non-Operating Fund entities, AO&EP. It utilizes various methodologies to measure an entity's use of Operating Fund resources. In any given instance, the method used was determined to be the best combination of a fair, reasonable, and replicable approach. Methodologies used, as well as a sample Cost Allocation/Reimbursement Plan Worksheet, are included in Appendix A.
B. Certain AO&EP have Leases, Operating Agreements, and/or Memoranda of Understanding (MOUs), with the Trustees/University. These documents describe the various Operating Fund facilities, goods, and services provided to them and the method

(direct or indirect) of calculation for the reimbursement to the Operating Fund. All approved Leases, Agreements and MOUs are subsumed into this Cost Allocation/Reimbursement Plan – see Appendix A.

C. Some services provided to the AO&EP that are of a direct nature are recharged (university Chargebacks) using a campus approved recharge rate, e.g., telephone, postage, electronic mail, non-maintenance services, etc. All approved recharges are subsumed into this Cost Allocation/Reimbursement Plan – see Appendix A.

D. The annual approval of this plan is sent to persons with DOA over this process which currently resides with the AVP of BFS.

III. Services Provided by the Operating Fund to the AO&EP - Indirect Costs

A. Finance & Administrative Services (FAS)

1. Vice President, Finance and Administrative Services (VPFAS) – responsible for promoting the campus strategic priorities by providing financial and regulatory guidance.
2. Safety, Health, and Sustainability – responsibilities include conducting risk assessments and investigations and providing regulatory compliance for activities involving environmental, public health, occupational health and safety services.
    a) Hazardous Materials & Operations – Direct costs for products or services connected to the activities listed above. *Management is under FASCWA.*
3. Sustainability – ensures compliance with regulatory requirements (e.g., SB 1383) and CSU sustainability policies, while providing support to advance the campus's sustainability and climate goals.
4. Risk Management – provides youth protection and oversight consultation to auxiliary organizations. Provides insurance administration, claims management, youth protection oversight, risk assessments, and risk consultations to enterprise programs.
    a) Risk Pool/Insurance – The University is self-insured through the CSU Risk Management Authority (CSURMA). CSURMA provides liability insurance, workers compensation coverage, property insurance, and other forms of coverage to the University. The costs of participating in the risk pool are allocated to the AO&EP.
        i. Note: CSUSM Corporation and Associated Students, Inc. are insured through the CSU Risk Management Authority (CSURMA) Auxiliary Group Purchase Insurance Program (AGPIP) and therefore are not subject to this Cost Allocation/Reimbursement Plan.
5. Internal Audit – responsible for conducting independent internal audits, coordinating external audits, providing support for university administrative

policies, and serving as a campus contact for reporting confirmed and suspected fiscal improprieties.

6. Procurement and Contracts – improves the quality of services provided to the campus departments while reducing the total cost of goods and services.
7. Accounts Payable – responsible for processing and managing payments and reimbursements owed to suppliers, employees, students, and other service providers and contractors. This includes reviewing invoices and expense reports for accuracy and approval, issuing payments, maintaining financial records, and ensuring compliance with university policies and accounting regulations.

B. Business and Financial Services (BFS)

1. Business and Financial Services/AVP – responsible for providing financial and administrative support to the AO&EP.
2. Fiscal Services – provides accounting support to ensure compliance and accurate reporting. Responsibilities include accounting, tax, and financial reporting.
3. Financial Systems Operations (FSO) – responsible for processing and recording accurate and timely financial information to be used for reporting, management and decision making. Responsibilities also include upgrades and maintenance of CMS Finance and Student Financials modules.
4. Student Financial Services (SFS) – responsible for payroll warrant distribution, university fee payments, cash handling, student collections, student emergency loans, and financial aid disbursement.
5. Budget Office – provides a financially stable environment to maintain current service levels and preserve campus assets.

C. Office of Human Resources

1. Associate Vice President/Human Resources & Payroll Services – addresses policy and operational issues to ensure that Human Resources and Payroll Services support the campus community.
2. HR Services & Payroll Services – responsible for planning, developing, establishing, and maintaining a broad range of programs and policies including recruitment, selection, classification, training, salary administration, employee relations, and compliance with Federal and State laws.
3. Staff Center – provides professional development, career support, networking and morale-building opportunities for staff.

D. Facilities Development & Management (FDM)
    1. FDM Administration – responsible for the campus' Computerized Maintenance Management Software (CMMS), work control, and customer service.
    2. Distribution and Property Control Services – responsible for providing mail, shipping, and receiving solutions that support the operational needs of the campus.
    3. Facility Services – usually charged via work orders or MOUs that include chargeable salaries, benefits, and an appropriate overhead rate plus actual materials used.
    4. Building Maintenance – maintenance and operations of campus infrastructure, including doors, locks, flooring, paint, and carpentry.
    5. Plumbing and Electrical Services – responsible for maintaining all electrical infrastructure which includes power distribution/emergency power, plumbing infrastructure which includes gas/water/sewage/stormwater systems, and fire/life/safety systems campus wide.
    6. Custodial Services – maintains the cleanliness of CSUSM buildings and grounds and handles the recycling program for the campus community.
    7. Grounds Maintenance – maintains the landscaping in and around CSUSM buildings.
    8. University Vehicles – responsible for maintaining UPD vehicles, electric carts/vehicles, small equipment repair and backup generators.
    9. Energy Management and Utility Services – responsible for maintaining the campus building automation system, operating the central plant, maintaining the HVAC systems across campus, reducing campus utilities, and increasing energy efficiency.
        a) Central Plant Operations – responsible for maintaining the control system for heating and cooling in all campus buildings, fire sprinkler systems, HVAC, domestic water and other utilities. Costs for utilities are either metered separately or estimated based on square footage occupied by the auxiliary and are outlined in an MOU.
    10. Planning, Design and Construction – develops the Capital Outlay Proposal and manages all new building designs through the development and implementation of the CSUSM Campus Master Plan. Monitors all construction efforts.
    11. Campus Moves – responsible for managing occupant relocation, heavy equipment moves, office reconfiguration, and furniture requests, purchases, and removal / relocation.

E. Campus Police

1. University Police – services associated with an AO&EP are normally direct costs and are recovered via an MOU or an event request for these organizations. Recovered costs include salaries and benefits for officers, and other operating costs, supporting the needs of these organizations.
2. Emergency Management – identifies and implements the campus emergency planning program and response policies and procedures.
    a) Emergency Operations Center – includes Business Continuity Planning.

IV. Exchange of Value

In order for exchange of value to take place (see CSU policy 3552.01 Section 101), a written request is submitted to the Vice President, Finance and Administrative Services, identifying the services, goods, and/or facilities exchanged and the dollar value.

V. Annual Review

The Cost Allocation/Reimbursement Plan will be reviewed on an annual basis and approved by the AVP of Business and Financial Services, to ensure that all costs incurred by the Operating Fund applicable to the AO&EP are reimbursed. This review will be conducted by Business and Financial Services and completed each year to facilitate the incorporation of the cost allocation in the AO&EP budget plans for the following year.

As a practical expedient and to promote consistency and stability for auxiliary enterprise cost of operations, indirect costs figures may be determined on a biannual basis for functions not experiencing significant financial or organizational changes. For these functions, cost allocation for the second year of the biannual period may be derived by taking year-one costs plus an appropriate inflationary escalator.

APPENDIX A

The calculation used to determine the cost of the services provided by the Operating Fund to the AO&EP will be the FAS department's actual expenses as of June 30 of the prior year. For example, June 30, 2025 department actual expenses will be the base that is used to determine AO&EP cost allocations for FY 2026/27.

Following are the various methodologies used to measure AO&EP use of Operating Fund Resources. More detailed internal procedures for calculating AO&EP costs will be provided upon request.

1. **FTE** – FAS department expenditures divided by total campus FTE equals the per employee cost. Per employee cost is then multiplied by the AO&EP total FTE for the total cost allocation.

A	B	C	D	E
FY XX-XX FAS Actual Exp Fund 48500	Univ Total FTE	Per Emp Cost (A÷B)	AO&EP Total Emp	Total Cost Allocation (CxD)
500,000	1,000	500	25	12,500

University FTE data is gathered by running the FIRMS Summary Report in Data Warehouse for the relevant fiscal year. The FTE Annualized Amount is used for total university FTE. The following FIRMS object codes are excluded from the report 601303, 602001, 602002. AO&EP data is gathered by looking at the relevant fund and / or department in the FIRMS summary report.

FTE data for auxiliaries (ASI / Corp) is obtained via an email request to the Corporation Payroll Coordinator. FTE data for Student Health and Counseling Services is obtained by running the following report in CFS: SMO_ALL_ACTIVE_EES_DIV_DEPT and filtering for the relevant departments.

2. **Journal Lines/Budget Journal Lines** – FAS department expenditures divided by total manual journal lines processed equals the per line cost. Per journal lines cost is then multiplied by the AO&EP total journal lines processed for the total cost allocation.

A	B	C	D	E
FY XX-XX FAS Actual Exp Fund 48500	Univ Total Journal Lines	Per Journal Line Cost (A÷B)	AO&EP Total Journal Lines	Total Cost Allocation (CxD)
700,000	15,000	47	50	2,333

Data is gathered by running the following query in CFS: SM_GL_ICR_JOURNALS_ALL_FINAL. Input the relevant fiscal year and "ACTUALS" or "STANBUDG."

3. **Mail/Packages** – FAS department expenditures divided by total pieces of mail/packages processed equals the per piece cost. Per mail/package cost is then multiplied by the AO&EP total pieces of mail/packages for the total cost allocation.

A	B	C	D	E
FY XX-XX FAS Actual Exp Fund 48500	Univ Total Pieces of Mail / Pkgs	Per Piece of Mail / Pkg Cost (A÷B)	AO&EP Total Pieces of Mail / Pkgs	Total Cost Allocation (CxD)
900,000	100,000	9	50	450

FDM will provide a report including total pieces of mail, cost, and relevant chartfield information upon request.

4. **Requisition Lines** – FAS department expenditures divided by total number of requisition lines processed equals per transaction cost. Cost per requisition line is then multiplied by the AO&EP total requisition lines for the total cost allocation.

A	B	C	D	E
FY XX-XX FAS Actual Exp Fund 48500	Univ Total Requisition Lines	Per Req Line Cost (A÷B)	AO&EP Total Req Lines	Total Cost Allocation (CxD)
400,000	2,500	160	100	16,000

Data is gathered by running the following query in CFS: SM_GL_ICR_REQS_NEW. Input "ACTUALS" ledger and the relevant fiscal year.

Procurement Expenses for Contracts – FAS Procurement department expenditures multiplied by 2% for the total cost allocation for Parking and Health Services.

A	B
FY XX-XX FAS Actual Exp Fund 48500	2% of FAS Actual Expenses (A x 2%)
600,000	12,000

5. **PeopleSoft System Users** – FAS department expenditures divided by total number of PeopleSoft system users equals per user cost. Per system users is then multiplied by the AO&EP total system users for the total cost allocation.

A	B	C	D	E
FY XX-XX FAS Actual Exp Fund 48500	Univ Total Users	Per Users Cost (A÷B)	AO&EP Total Users	Total Cost Allocation (CxD)
300,000	300	1,000	5	5,000

User data is available in CFS through the following report: SM_USER_LOOKUP_. Manual input is required to match users to their corresponding department / organization.

6. **Invoices** – FAS department expenditures divided by total invoices processed equals the per invoice cost. Per invoices processed is then multiplied by the AO&EP total invoices processed for the total cost allocation.

A	B	C	D	E
FY XX-XX FAS Actual Exp Fund 48500	Univ Total Invoices	Per Invoice Cost (A÷B)	AO&EP Total Invoices	Total Cost Allocation (CxD)
1,000,000	25,000	40	30	1,200

Invoice data is obtained by running the following report: SM_GL_ICR_INVOICES_COUNT. Input "ACTUALS" ledger and the relevant fiscal year.

7. **Square Footage** – FAS department expenditures divided by the total assigned square footage equals the per square foot cost. Per square foot is then multiplied by the AO&EP total square footage for the total cost allocation.

A	B	C	D	E
FY XX-XX FAS Actual Exp Fund 48500	Univ Total Square Footage	Per Square Foot Cost (A÷B)	AO&EP Total Square Footage	Total Cost Allocation (CxD)
100,000	550,000	0.18	50	9

Data for campus square footage is provided by the Office of Planning, Design, and Construction. USU and EL square footage is obtained by contacting these areas directly.

8. **Police** – Divide FAS department expenditures by the total campus population (combined student and employee population) to derive a per capita cost. Per capita cost is then multiplied by the AO&EP total population.

A	B	C	D	E
FY XX-XX FAS Actual Exp Fund 48500	Univ Total Campus Population	Per Capital Cost (A÷B)	AO&EP Total Population	Total Cost Allocation (CxD)
1,000,000	18,000	56	200	11,111

The following data sources are used to calculate total campus population:

Campus total employee count is gathered by running the FIRMS Summary Report in Data Warehouse for the relevant fiscal year. Use the FTE Annualized Amount for the number of employees. The following FIRMS object codes are excluded from the report 601303, 602001, 602002.

Stateside student headcount is gathered using the CSUSM headcount provided by the CSU Enrollment Dashboard in Tableau. The EL student headcount is generated using CSUSM's Department Data Report in Tableau. Use the Fall headcount for both reports.

AO&EP data is generated using FTE counts for each relevant area. Extended Learning AO&EP data includes EL student headcount which is generated using the following query SMO_SF_EL_HEADCOUNT_W_FEES, run for the Academic Technology Fee (Temecula excluded).

Corporation Calculation

A	B	C	D	E
FY XX-XX FAS Actual Exp Dept 1072	Annualized FTE	Cost Per FTE (A÷B)	AO&EP Agreed Upon FTE Amount	Total Cost Allocation (CxD)
400,000	20	20,000	0.75	15,000

Corporation police costs are calculated using the FIRMS Summary report in CFS. Run the report to determine the total annual cost for department 1072 in funds 48500 and 49636. Divide total costs by the Annualized FTE from the same report, to get the cost per FTE. Per capita cost is then multiplied by the agreed upon FTE amount (.75 FTE).

APPENDIX A (Cont.)

Calculation methods for FY 2026/27 AO&EP cost allocation:

Dept #	Department Name	Calculation - FY 24/25 FTE, Documents, Sq ftg	FY 24/25 Actual Exp Fund 48500
	FINANCE AND ADMINISTRATIVE SERVICES		
1051	Vice President's Office	Employee FTE - $1,580,852/1,531 = $1033/employee	1,580,852
1070	Risk Management and Safety	Employee FTE - $1,178,829/1,531 = $770/employee	1,178,829
1047	Procurement and Contracts	Requisition Lines - $1,433,748/1,239 = $1157/line	1,433,748
		2% of Procurement total expenses allocated to Parking Adm/Health Svcs	
1062	FASCWA Hazardous Materials	Employee FTE - $234,920/1,531 = $153/employee	234,920
1124	Accounts Payable	Invoices - $773,155/48,972 = $16/invoice	773,155
1394	FAS Risk Management	Employee FTE - $310,315/1,531 = $203/employee	310,315
1395	FAS Sustainability	Employee FTE - $310,315/1,531 = $203/employee	303,633
1410	FAS Internal Audit	Employee FTE - $298,229/1,531 = $195/employee	298,229
			6,113,680
	BUSINESS AND FINANCIAL SERVICES		
1041	Fiscal Services	Manual & CB Journal Lines - $2,008,983/57,271 = $35/line	2,008,983
1044	Student Financial Services	Per Capita - $1,240,188/18,305 = $68/person	1,240,188
1049	Financial Systems Operations	Users - $346,191/751 = $461/user	346,191
1080	Budget Office	Manual Budget Journal Lines - $1,344,933/13,714 = $98/line	1,344,933
			4,940,296
	OFFICE OF HUMAN RESOURCES		
1046	Payroll Services	Employee FTE - $1,012,213/1,531 = $661/employee	1,012,213
1064	HR Services	Employee FTE - $2,511,164/1,531 = $1640/employee	2,511,164
1418	Staff Center	Employee FTE - $163,457/1,531 = $107/employee	163,457
			3,686,834
	FACILITIES DEVELOPMENT AND MANAGEMENT		
1042	Distr & Prop Control Svcs	Pieces of Mail - $534,441/42,388 = $13/piece	534,441
1054	FDM Building Maintenance	N/A -chargebacks and MOUs	2,858,912
1055	FDM Custodial Services	N/A -chargebacks and MOUs	3,945,128
1056	FDM Facility Services	Square Footage - $783,607/864,874 = $0.91/sq ft	994,987
1057	FDM Grounds Maintenance	N/A -chargebacks and MOUs	666,333
1058	FDM University Vehicles	N/A -chargebacks	679,629
1059	FDM Central Plant Operations	N/A -chargebacks	2,424,166
1117	FDM Plan/Design/Const Office	Square Footage - $1,553,688/1,020,540 = $1.52/sq ft	1,553,688
1192	FDM Administration	Square Footage - $1,463,254/1,020,540 = $1.43/sq ft	1,463,254
1238	FDM Campus Moves	N/A -chargebacks	(7,704)
1276	FDM Energy Mgmt & Utility Svcs	Square Footage - $1,411,889/1,020,540 = $1.38/sq ft	238,674
1334	FDM Plumbing & Electrical Svcs	N/A -chargebacks	1,411,889
			16,763,397
	CAMPUS POLICE		
1072	University Police	Per Capita - $4,084,824/18,305 = $223/person	4,084,824
1163	POL Emergency Management	Employee FTE - $372,202/1,531 = $243/employee	372,202
1256	FASCWA Emergency Operations Center	Employee FTE - $0,000/1,531 = $0/employee	0
			4,457,026
TOTAL COST ALLOCATED			**35,961,232**

Services to Auxiliary Organizations to be included in MOU – FAS department services are consolidated into an MOU between the University and the three auxiliaries, CSUSM University Corporation, CSUSM Associated Students Inc., and CSUSM Foundation. Expenditures related to accounting, procurement, accounts payable, and a portion of administrative support are calculated by estimating percentages of certain positions for each entity and multiplying by salaries and benefits for each position. These amounts are then included in the MOU along with other services provided by FAS. For practical purposes and long-term planning an escalator is often applied to future years for the inclusion of the MOU.

Example of Calculation for Salary and Benefits to be charged to Auxiliaries:

Business and Financial Support and Services Provided to
All Auxiliary Organizations of CSUSM
MOU for FY 25/26
Example

Salary Cost	Corporation		Foundation		ASI	
Classification	FTE	Salaries* & Benefits	FTE	Salaries* & Benefits	FTE	Salaries* & Benefits
Fiscal Services Management	0.60	120,115	0.40	80,077	0.20	40,038
Accountant II	1.70	234,018	0.85	117,009	0.45	61,946
Accountant I	0.20	21,032	0.15	15,774	0.05	5,258
Procurement Management	0.15	31,899	0.20	42,531	0.00	
AAS (Contracts)	0.20	29,941	0.80	119,764	0.00	
Acct Tech II (Cashiers)	0.15	11,448	0.15	11,448	0.15	11,448
Acct Tech III (Cashiers)	0.10	8,679	0.05	4,340	0.10	7,632
Acct Tech II (AP)	0.90	87,955	0.47	45,932	0.33	32,250
AAS Travel	0.60	51,908	0.30	25,954	0.00	
Budget (OSP Budgets)	0.05	6,350			0.00	
ASCI	0.05	5,465	0.05	5,465	0.00	
New Housing Administration Positions						
Accountant II	0.85	122,602				
Acct Tech III	1.00	78,343				
AP Tech II	0.50	48,864				
Total Salary	***7.05***	***858,619***	***3.42***	***468,293***	***1.28***	***158,572***
Other Personnel Costs**		***10,769***		***3,263***		***1,632***
Total BFS MOU		***869,387***		***471,557***		***160,203***
Total after adding 5% for FY24/25 salary increases		***912,318***		***494,971***		***168,132***

Excerpt Examples from MOUs with services provided by FAS to Auxiliaries:

Amendment No.: 05 **Agreement No.: 103097**

This Amendment No. 05 to Agreement No. 103097 ("Agreement"), is made and entered into by and between the Trustees of the California State University on behalf of California State University San Marcos, hereafter referred to as "CSUSM" and Cal ifornia State University San Marcos Corporation, hereinafter referred to as "Auxiliary" and collectively, the Parties.

The Parties mutually agree to amend the Agreement as follows:

1. **Effective as of July 1, 2025, add to Section 1 Scope of Services, CHARGE BACK SERVICES:**

Appendix	Service Description	FY25/26	FY26/27	FY27/28
LUMP SUM SERVICES (Services for predetermined fees)				
A.2	Instructional & Information Technology Services for Auxiliary Administration	*	*	*
B	Intentionally Left Blank			
C.2	Facilities Development Management Services for Center for Children and Families	Billed at actuals	Billed at actuals	Billed at actuals
F	Safety, Health and Sustainability Services	$6,075	$6,257	$6,445
G	Business and Financial Services & Administration	$912,318	$924,268	$951,996
H	Public Records Auxiliary Coordinator	$5,953	$6,132	$6,316
CHARGE BACK SERVICES (Services charged at a predetermined fee as performed)				
A.3	Instructional & Information Technology Services for Auxiliary Administration	Billed at actuals	Billed at actuals	Billed at actuals
C.3	Facilities Development Management Services for Auxiliary Administration and CCF	Billed at actuals	Billed at actuals	Billed at actuals
D	Facilities Development Management Services for Capital Projects	Billed at actuals	Billed at actuals	Billed at actuals
E	Facilities Development Management Services for Vehicle Maintenance	Billed at actuals	Billed at actuals	Billed at actuals
G.2	Collection Agency Commission (collection costs for student Housing charges)	Billed at actuals	Billed at actuals	Billed at actuals
J	Facilities Development Management Services for Facilities and Events	Billed at actuals	Billed at actuals	Billed at actuals
K	Facilities Development Management Services for Extended Learning Facilities	Billed at actuals	Billed at actuals	Billed at actuals

*Renegotiated on an annual basis between the Parties, IITS shall provide Auxiliary with a description of equipment and services for approval by AUXILIARY'S Executive Director or designee.

Amendment No.: 04 **Agreement No.: 103098**

This Amendment No. 04 to Agreement No. 103098 ("Agreement"), is made and entered into between The Trustees of the California State University on behalf of California State University San Marcos, hereafter referred to as "University" and California State University San Marcos Foundation hereinafter referred to as "Auxiliary" and collectively, the Parties.

The Parties mutually agree to amend the Agreement adding the following Sections in their entirety:

1. Scope of Services

University agrees to provide Auxiliary the Services as further defined in Appendices A-E, attached herein and made part of this Agreement. Any discrepancies between the Services and Agreement shall be brought to the Auxiliary's Executive Director and the University's Vice President, Finance and Administrative Services for resolution; final authority will reside with the Vice President, Finance and Administrative Services.

Appendix	Service Description	FY 25/26 Cost	FY26/27 Cost	FY27/28Cost
LUMP SUM SERVICES (Services for predetermined fees)				
B	Safety, Risk and Sustainability Services	$4,900	$4,900	$4,900
C	Business and Financial Services (3% escalator applied)	$494,971	$509,820	$525,115
D	Public Records Auxiliary Coordinator	$5,000	$5,000	$5,000
CHARGE BACK SERVICES (Services charged at a predetermined fee as performed)				
A	Instructional & Information Technology Services for Auxiliary Administration	Billed at actuals	Billed at actuals	Billed at actuals
E	Federal Work Study Program	Billed at actuals	Billed at actuals	Billed at actuals