



Foundation Project Agreement Request Form Definitions

Funding Source

- Contributions, gifts, donations – money received from individuals, foundations, corporations and other entities.
- Memberships/dues – income received for the primary purpose of joining an established association group
- Transfers from a Foundation project# – fund transfers to establish a new project shall support the donor's gift intention.

Project Type - *required, must select one:*

- General Program
 - New project number is established primarily for donor gifts and contributions with a similar expenditure purpose. Or events with anticipated income of \$5,000 or more (gifts, contributions, sponsorships, etc.) need to establish a separate Foundation project for financial audit purposes.
- Scholarship
 - Named Scholarship fund established as a recurring award. If the scholarship funds are established from a pledge agreement, the pledge must have a minimum of three years.
- Endowment (True Endowment)
 - Gifts and contributions to establish an endowed fund. Endowment funds are invested to generate interest income which can be spent according to the donor's endowment agreement and CSUSM Foundation policies/procedures.
 - Endowment must have minimum \$25,000 to be consider as a true 'endowment' to earn interest.
- Quasi-Endowment
 - Quasi-endowment are funds the Foundation board establishes to function as an endowment. However, quasi endowments principal as well as income may be spent at the discretion of the Foundation board. Quasi-endowment must have minimum \$5,000 contribution with a requirement of a signed multi-year pledge to be fulfilled within 5 years to reach a minimum of \$25,000 to establish a Quasi-Endowment.

Project Sub-Types – *required, must select one:*

- **0100 Instruction.**

The instruction category includes expenses for all activities that are part of an institution's instruction program. Expenses for credit and noncredit courses; academic, vocational, and technical instruction; remedial and tutorial instruction and regular, special, and extension sessions should be included.

Expenses for departmental research and public service that are not separately budgeted should be included in this classification. This category excludes expenses for those academic personnel whose primary activity is administration – for example, academic deans.
- **0200 Research.**

The research category includes all expenses for activities specifically organized to produce research, whether commissioned by an agency external to the institution or separately budgeted by an organizational unit within the institution. Subject to these conditions, the category includes expenses for individual and/or project research as well as that of institutes and research centers. This category does not include all sponsored programs nor is it necessarily limited to sponsored research, since internally supported research programs, if separately budgeted, might be included in this category under the circumstances described. Expenses for departmental research that are separately budgeted are included in this category.
- **0300 Public Service.**

The public service agency includes expenses for activities established primarily to provide non-instructional services beneficial to individuals and groups external to the institution. These activities include community service programs (excluding instructional activities) and cooperative extension services. Included in this category are conferences, institutes, general advisory services, reference bureaus, radio and television, consulting, and similar non-instructional services to particular sectors of the community.
- **0400 Academic Support.**

The academic support category includes expenses to provide support services to the institution's primary missions: instruction, research, and public service. It includes the retention, preservation, and display of educational materials, for example, libraries, museums, and galleries; the provision of services that directly assist the academic functions of the institution, such as demonstration schools associated with a department, school, or college of education; media such as audio-visual services and technology such as computing support; academic administration (including academic deans but

not department chairpersons) and personnel development providing administration support and management direction to the three primary missions; and separately budgeted support for course and curriculum development. For institutions that currently charge some of the expenses - for example, computing support - directly to the various operating units of the institution, this category does not reflect such expenditures.

- **0500 Student Services.**

The student services category includes expenses incurred for offices of admissions and the registrar and activities with the primary purpose of contributing to students' emotional and physical well-being and intellectual, cultural, and social development outside the context of the formal instruction program. It includes expenses for student activities, cultural events, student newspapers, intramural athletics, student organizations, intercollegiate athletics (if the program is not operated as an essentially self-supporting activity), counseling and career guidance (excluding informal academic counseling by the faculty), student aid administration, and student health service (if not operated as an essentially self-supporting activity). In recent years, some institutions have created an office of enrollment management; expenses for such an office are best categorized in student services.

- **0600 Institutional Support.**

The institutional support category includes expenses for central executive-level activities concerned with management and long-range planning for the entire institution, such as the governing board, planning and programming operations, and legal services; fiscal operations, including the investment office; administrative data processing; space management; employee personnel and records; logistical activities that provide procurement, storerooms, printing; transportation services to the institution; support services to faculty and staff that are not operated as auxiliary enterprises; and activities concerned with community and alumni relations, including development and fund raising. Appropriate allocations of institutional support should be made to auxiliary enterprises, hospitals, and any other activities not directly related to the primary program categories or the related support categories.

VSE Code (Voluntary Support of Education) – required, must select one:

These codes are used for reporting gifts/contributions in a national report for the CAE (Council for Aid to Education) and to the Chancellors Office on an annual basis.

- **Academic Divisions**

Restricted for use in a particular academic division of the institution – such as a college of medicine, school of law, or department of English – but upon which no further restriction has been placed. Gifts for faculty and department staff salaries should be reported under Faculty and Staff Compensation.

- **Athletics**

Restricted for the athletic department, including intramural and extramural activities. Note: Gifts to support the academic department of health, physical education, and recreation should be reported under "Academic Divisions." Gifts of athletic scholarships (grants-in aid) should be reported under "Student Financial Aid."

- **Faculty/Staff Compensation**

Restricted for faculty and staff salaries and employment benefits. This includes gifts in support of sabbatical and other professional leaves for institutional employees. Note: Gifts made to support lecture series and consultants should be reported under "Other Restricted Purposes." As an accounting convenience, funds made available for salaries as part of a larger grant for support of a research project may be credited under the "Research" category.

- **Library**

Restricted to the acquisition, restoration, and preservation of books, periodicals, manuscripts, maps, audiovisual equipment, and other materials and activities appropriate to a library. Note: Gifts for staff salaries should be reported under "Faculty and Staff Compensation." Gifts for operation and maintenance of the library should be reported under "Operation and Maintenance of Physical Plant."

- **Operation/Maintenance of Plant**

Restricted for the ongoing operation of the physical plant, including its buildings and grounds, other facilities, and equipment. The institution may choose to also include here any gifts of \$10,000 or less for repairs to existing buildings or for new construction, rather than crediting these to "Property, Buildings, and Equipment" under capital purposes. The rationale for this exception is that some institutions may not consider amounts of \$10,000 or less as appropriate for the capital purpose category.

- Public Service & Extension**
 Restricted for support of activities established primarily to provide noninstructional services to people and groups within or outside the institution. Such activities include community service programs, institutionally affiliated radio and television stations, and cooperative extension services. Note: Gifts for instructional activities for academic credit, even if they are also part of an institution's extension services, should be reported as gifts for "Academic Divisions."
- Research**
 Restricted for scientific, technical, and humanistic investigation. This category includes private grants (gifts) for individual and/or project research as well as grants for institutes and research centers. It does not include corporate grants for programs in which the grantor receives a product or service commensurate with the fee paid (contracted sponsored research). It also does not include government grants for sponsored programs. Government grants and awards, whether local, state (including state matching grants), federal, or foreign,
- Student Financial Aid**
 Restricted for financial aid to students, whether full- or part-time, undergraduate or graduate. For the purpose of this report, such aid includes both need-based and merit scholarships, graduate fellowships, athletic scholarships or athletic grants in-aid, student awards and prizes, and gifts made in support of student work-study arrangements.
- Other Restricted**
 Restricted for specific uses that cannot be classified in one or another of the restricted categories indicated above. Included in this category, among other possibilities are all gifts to auxiliary enterprises, hospitals, clinics, independent operations, and non-academic units.

If you have ANY questions on how to fill out the Foundation Project Agreement Form:

Questions:	Department	Email
General Program	Auxiliary Accounting	auxaccounting@csusm.edu
Scholarship	Advancement Services	advancementservices@csusm.edu
Endowment & Quasi-Endowment	Advancement Services	advancementservices@csusm.edu
Project Sub-Type	Auxiliary Accounting	auxaccounting@csusm.edu
VSE Codes	Advancement Services	advancementservices@csusm.edu