

Memorandum

DATE: August 4, 2021

TO: Jesse Felix, Interim Executive Director, Santos Manuel Student Union
Beth Jaworski, Executive Director, Student Health Center
Diane Trujillo, Director, Sponsored Programs Administration
Grace Munyiri, Director, Parking & Transportation Services
Alfredo Barcenas, Interim Executive Director, Associated Students, Inc.
John Griffin, Executive Director, University Enterprises Corporation
Jon Merchant, Interim Director, Housing & Residential Education
Robert Nava, Vice President & Executive Director, University Advancement-Philanthropic Foundation
Tatiana Karmanova, Associate Vice President & Dean, College of Extended & Global Education
Vilayat Del Rossi, Director, Recreation and Wellness

FROM: Samuel Sudhakar *Samuel Sudhakar*
Vice President & CIO, Information Technology Services
Administrator In Charge, Division of Administration & Finance

SUBJECT: FY 2021-2022 Cost Recovery

Executive Order 1000 requires the University to ensure that costs incurred by the CSU Operating Fund for services, products, and facilities provided to Auxiliary Organizations and other CSU funds are properly and consistently recovered with cash and/or a documented exchange of value. Allowable direct costs incurred by the CSU Operating Fund are to be allocated and recovered based on actual costs incurred. Allowable and allocable indirect costs shall be recovered according to a cost allocation plan (CAP) that utilizes a documented and consistent methodology, including identification of indirect costs and a basis for allocation. The campus Chief Financial Officer, or designee, is required to annually approve and implement the cost allocation plan.

Methodologies previously approved by cabinet effective for the 20-21 fiscal year remain in effect for fiscal year 2021-2022, and forward. External contracts, such as Fire & Life Safety, are no longer included as part of the CAP and are directly charged. Additional reviews of methodologies will continue to ensure accuracy, consistency, and transparency. Modifications to established methods will be made accordingly. Below are summary points for methodologies in effect for fiscal year 21-22:

1. The measurement period utilized for cost allocations is actual data from calendar year 2020.
2. Auxiliary Human Resources & Payroll methodology allocates costs based on percentage of expenses.
3. Finance & Administrative Services methodology allocates costs based on percentage of expenses and/or assets.
4. University Police Department methodology allocates costs using a response & prevention average, based on percentage of campus incidents and square footage.
5. Facilities Management's existing methodologies have been reviewed and remain allocating costs based on time & materials, percentage of effort, and cost per square foot as applicable.

The University Budget Office has prepared the attached summary for FY 21-22 cost recovery allocations to various units. Supplemental documentation will be available on the Budget Office [website](#). If there are questions or further information is needed, please contact [Davina Lindsey](#), Principal Cost and Policy Analyst, at dlindsey@csusb.edu.

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2021-22 Cost Allocation Plan/Cost Recovery Summary

	Associated Students, Inc.	College of Global & Extended Learning*	Health Center**	Housing	Parking Services	Philanthropic Foundation	Santos Manuel Student Union	Student Recreation & Wellness Center	University Enterprises Corporation	Sponsored Programs Administration	Total
State-side Departments											
AA-Enrollment Management	0	42,892	0	0	0	0	0	0	0	0	42,892
AA-Palm Desert Campus	0	0	0	0	19,328	0	0	0	0	0	19,328
AA-Sponsored Programs	0	0	0	0	0	0	0	0	0	513,804	513,804
Auxiliary Human Resources/Payroll	10,539	0	0	0	0	10,799	27,539	14,973	71,712	435,055	570,617
AF-Facilities Management	2,043	94,488	41,366	20,731	68,568	0	23,824	4,183	42,839	2,069	300,111
Building Maintenance	0	3,753	16,749	352	2,957	0	2,678	216	9,278	430	36,414
Custodial	0	118,901	61,272	0	0	0	0	0	4,663	0	184,836
Grounds	0	1,912	2,850	20,379	36,869	0	3,802	1,687	7,428	1,006	75,934
Heating & Air	0	1,418	2,026	0	991	0	2,281	2,279	2,730	633	12,359
Square Footage-Facilities Use	2,043	0	23,819	0	27,750	0	15,062	0	18,740	0	87,414
AF-Finance & Administrative Svcs.	45,340	253,527	146,788	134,151	84,403	126,177	88,553	41,034	110,273	577,562	1,607,808
Financial Services	42,414	177,768	103,180	91,731	58,413	93,744	85,402	30,004	102,169	532,374	1,317,199
Support Services	2,926	13,618	7,541	10,354	5,571	8,160	3,151	11,030	8,104	45,188	115,643
Procurement & Contracts	0	46,030	26,716	23,752	15,125	24,273	0	0	0	0	135,896
Budget Office	0	16,111	9,351	8,314	5,294	0	0	0	0	0	39,070
AF-Human Resources	0	27,511	32,096	19,257	11,921	0	0	0	0	0	90,785
AF-Payroll	0	4,337	6,662	2,640	1,634	0	0	0	0	0	15,273
AF-University Police	1,467	38,000	15,080	609,060	480,084	0	46,812	26,411	78,403	2,180	1,297,497
ITS	4,603	100,461	132,058	273,931	38,227	17,530	63,426	11,420	117,178	8,478	767,312
Student Affairs	115,903	0	38,182	128,112	0	0	96,455	35,574	0	0	414,226
Total Cost Recovery from Entities	179,896	561,216	412,232	1,187,882	704,165	154,506	346,609	133,595	420,405	1,539,148	5,639,653

*CEGE reflects 25% reduction for Summer

**Health Center includes established baseline adjustments for Facilities & Student Affairs