CALIFORNIA STATE UNIVERSITY, SAN BERNARDINO
COST ALLOCATION PLAN

Fiscal Year
2021-2022 Computation

Remains in Effect for Fiscal Year 2022-2023

Approved:

Samuel Sudhakar

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CSUSB Cost Allocation Plan

CSUSB Cost Allocation Plan

Allocation of Costs to Auxiliary/Enterprise/Self-Support Funds

Introduction

The California State University, San Bernardino (CSUSB) 2021-2022 cost allocation plan has been developed to comply with CSU Executive Order 1000, which 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. Allowable direct costs incurred by the CSU Operating Fund shall be allocated and recovered based on actual costs incurred. Allowable and allocable indirect costs shall be allocated and recovered according to a cost allocation plan that utilizes a documented and consistent methodology including identification of indirect costs and a basis for allocation. The CSUSB Vice President of Administration and Finance/CFO annually approves and implements the cost allocation plan by the start of the fiscal year. The general timeline framework includes initiation of reviews for the upcoming year during 2nd quarter, exchange of information during 3rd quarter, and preparation for approval during 4th quarter. This timeline is subject to adjustments in line with meeting operational needs.

In accordance with the Integrated California State University Administrative Manual (ICSUAM) §3552.01, the CSUSB cost allocation plan articulates the practices and methodologies utilized in determining the basis for allocating costs. Due consideration has been given to the relative benefits received, the materiality of costs, and the amount of time and effort necessary to make such an allocation/reimbursement. The plan specifically identifies direct and indirect costs requiring reimbursement. While there are different methodologies available for allocating costs that a university might use, the methodologies used result in a justifiable distribution of costs as determined by the campus CFO. Documentation and descriptions that demonstrate the factors taken into consideration in determining cost recovery are included as part of the plan.

Organizations Included in the Cost Allocation Plan

In the current CSUSB cost allocation model, costs are allocated and charged to the following entities and organizations ("entities") with due consideration for services received from these entities:

Organization	Category/Type
Associated Students, Inc. (ASI)	Auxiliary
College of Extended & Global Education (CEGE)	Enterprise
Student Health & Counseling and Psychological Services Center (Health Center)	Self-supporting with student fees
Housing & Residential Education (Housing)	Enterprise
Parking & Transportation Services (Parking)	Enterprise
CSUSB Philanthropic Foundation (PF)	Auxiliary
Santos Manuel Student Union (SMSU)	Auxiliary
Student Recreation & Wellness Center (SRWC)	Self-supporting with student fees
University Enterprises Corporation (UEC)	Auxiliary
Sponsored Programs Administration	

Each of the above entities provide valuable benefits to the University. Various services provided benefit the students and the campus as a whole, therefore being valuable to CSUSB. Some of these benefits are quantifiable to some degree such as direct support, in-kind contributions, promotional expenses, and effort spent by staff members on University committees. There are also benefits that are intangible in nature, such as goodwill, student leadership or volunteer opportunities, for which estimated valuations may be provided.

Additionally, the following departments are the primary providers of services, products and facilities to the entities shown above (subject to change):

- Enrollment Management
- Sponsored Programs
- Palm Desert Campus
- Auxiliary Human Resources & Payroll
- Facilities Management
- Finance & Administrative Services
  - ° Financial Services
  - ° Procurement & Contracts
  - ° Support Services (Mail/Receiving/Property/Campus Stores)
  - ° University Budget Office
- Human Resources
- Payroll
- University Police
- Information Technology Services (ITS)
- Student Affairs

Methodologies for Cost Reimbursement, Exchange of Value, and Detailed Cost Allocations

CSUSB ensures that services, products, and facilities provided to the identified entities are properly evaluated so that costs will be recovered through a rational and documented system based on consistent methods, and due consideration will be given for benefits provided to the campus by these entities. The campus process provides for reimbursement of costs incurred by the CSU on behalf of these entities. Documentation received of self-reported services provided to campus by auxiliary/enterprise/self-support entities is maintained as part of the cost recovery process. No cost offset is currently included as an exchange of value for entity services provided to campus. Costs for quantifiable services provided by entities to campus are to be recovered by entities in a similar manner that costs are recovered by campus. This could include billing for use of entities' facilities and actual direct program costs. Non-quantifiable services may be self-reported and documented.

On the CSUSB campus, the Alumni Association operates under the Philanthropic Foundation (PF) auxiliary, including funds housed under the University Enterprises Corporation (UEC). Cost recovery for the Alumni Association is encompassed within the identified auxiliaries. Any further recovery of costs allocated beyond the PF or UEC would be handled independently from the campus cost allocation plan, by the auxiliaries as appropriate. Centers and institutes operating under campus departments are not separate entities external to the university, therefore cost recovery for these organizations is not considered in our cost allocation process. There are no incremental costs to the campus associated with University Advancement Division and Office of the President services provided to entities included in this cost allocation plan (CAP). Based on management discretion, incidental services are considered an exchange of value for services provided to the campus by the receiving entities. This exchange of value approval is recognized by the Vice President of Administration & Finance/CFO signature page of this document.

Contracts for direct cost vendor-provided services will be charged to those entities to which services apply, as costs are incurred, outside of the cost allocation plan. Methodologies based on salaries, benefits, and other operating expenses utilize actual expenses from the most recent calendar year ended as the cost basis for calculations. Cost pools are updated annually. Applying a cost basis of actual expenses, rather than estimates, eliminates the need to reconcile any variations between estimated and actual costs. Utilizing the calendar year basis, any mid-year cost increases or decreases, that may have an effect on services provided to entities, will be incorporated in the following year cost allocation plan. Established methodologies, using percentages of quantitative measures, such as assets, square footage, or expenses, will be reviewed on a triennial cycle and updated as needed.

The following sections describe the implemented allocation methodologies with cost details. Minor cost calculation variances may appear due to rounding.

Associated Students, Inc.

ASSOCIATED STUDENTS, INC.

CSUSB recovers costs from ASI based on the following methodologies:

AUXILIARY HUMAN RESOURCES & PAYROLL

Methodology
- Percentage of Expenses

Cost Pool
    Auxiliary Human Resources and Payroll Personnel Expenses (2020 Calendar Year)

Auxiliary Human Resources & Payroll services are documented in the supporting catalog of services, including and not limited to hiring, recruitment, compensation, and employee relations. The auxiliary percentage applied to the cost pool is calculated using auxiliary entities' salary and benefit expenses only. Costs are recovered based on actual salary and benefit expenses from the most recent calendar year completed.

Cost of Services
(See Appendix A: Catalog of Services)

Auxiliary Human Resources & Payroll	ASI
HR Expenses	$286,320
Percentage of Expenses	0%
Allocated Cost for HR Services	0
Payroll Expenses	$284,297
Percentage of Expenses	3.71%
Allocated Cost for Payroll Services	10,539
Total Billable	$ 10,539
Less: Direct Charges / Other Credits	0
Net Cost Recovery FY 2021-22	**$ 10,539**

ADMINISTRATION & FINANCE DIVISION

FACILITIES MANAGEMENT

Methodology
- Chargeback Basis
- Cost per Square Foot (Facilities Use)

Costs allocated to entities for use of facilities building space is based on the CSU Chancellor's Office annually published cost to fund regular maintenance of new facilities. The 2020-21 rate used to calculate costs for 21-22 is $19.46 per square foot. This rate encompasses the cost of utilities, building maintenance, custodial, landscape, and administrative support.

Associated Students, Inc. (ASI) utilizes office space (105 sq. ft.) at the Palm Desert Campus (PDC) in the Mary Stuart Rogers Gateway Building, Room 111-D at a rate of $2,043 for use of this space. The premises are used for administrative purposes, e.g. ASI services, business and meetings. ASI's presence at PDC benefits the students by having ASI services and representation readily available to them.

See Appendix B for Facilities Management details.

Cost of Services
(See Appendix A: Catalog of Services)

FACILITIES	ASI
Facilities Use (105 sq. ft.)	2,043
Total Billable	$ 2,043
Less: Direct Charges / Other Credits	0
Net Cost Recovery FY 2021-22	**$ 2,043**

FINANCE & ADMINISTRATIVE SERVICES

Methodology
- Percentage of Expenses
- Percentage of Assets

Cost Pool
    Finance & Administrative Services Operating Fund Expenses (Calendar Year 2020)

Excluding:
    Office of the Associate Vice President expenses
    MPP salary and benefit expenses
    Printing Services department expenses (chargeback based)
    Budget Office AA/S position & non-personnel expenses

Finance and Administrative Services (FAS) includes Financial Services: Accounting, Reporting & Tax, Student Financial Services, and Accounts Payable, Procurement & Contracts, Support Services: Mail, Receiving, Property, and Campus Stores, and University Budget Office. Costs for services provided, as outlined in the supporting catalog of services, are based on actual expenses from the most recent calendar year completed. These calculated costs are recovered through quarterly charges to reimburse CSUSB.

Cost of Services
(See Appendix A: Catalog of Services)

FINANCE & ADMINISTRATIVE SERVICES	ASI
Financial Services	42,414
Support Services	2,926
Total Billable	$ 45,340
Less: Direct Charges / Other Credits	0
Net Cost Recovery FY 2021-22	**$ 45,340**

HUMAN RESOURCES

Methodology
- Chargeback Basis

  Human Resources provides classification and recruitment reviews to ASI as needed. Cost estimates are per actual transaction and reimbursed by chargeback as needed.

  Services below provided by Human Resources to ASI are reimbursed per transaction:

  Classification Review
  Recruitment Effort

Human Resources services for training are available to ASI. Based on management discretion, these minor training costs are not reimbursed, and are considered an exchange of value for services provided to the campus by ASI. This exchange of value approval is recognized by the Vice President of Administration & Finance/CFO signature page of this document.

UNIVERSITY POLICE

Methodology
  Average of response and prevention components
- Percentage of campus incidents
- Percentage of square footage

Cost Pool
  University Police (UP) Total Operating Expenses

Excluding:
  Chief of Police Salary and Benefit expenses
  External Cost Recovery

University Police services are provided to each auxiliary, enterprise, and self-support entity as outlined in the supporting catalog of services. Cost of services are based on actual operating expenses from most recent calendar year ended, net of external cost recovery. The number of incidents associated with each entity is also based on the most recent calendar year ended, including non-officer initiated incidents, and excluding escorts as this service is covered centrally. Total incident count is based on an average of total reported incidents campus-wide for previous 3 calendar years.

Cost of Services
(See Appendix A: Catalog of Services)

UP	ASI
UP Operating Expenses	$4,450,443
RESPONSE	
Number of Associated Incidents (SU-108)	0
Total Incidents	31,228
Percentage of Total	0.000
Response Component Cost	0
PREVENTION	
Entity Square Footage	1,374
Campus Square Footage	2,083,560
Sq. Footage Percentage	0.066%
Prevention Component Cost	2,935
Combined Average Cost for Services	1,467
Total Billable	$ 1,467
Less: Direct Charges / Other Credits	0
Net Cost Recovery FY 2021-22	**$ 1,467**

INFORMATION TECHNOLOGY SERVICES DIVISION

Methodology
- Percentage of Effort

Cost Basis
Salary and Benefits of Identified Employees
OTPS (Other than Personnel Services) Expenses - 5% of Salary/Benefits

Excluding:
MPP Salary and Benefits

The Information Technology Services (ITS) division encompasses Administrative Computing & Business Intelligence (ACBI), Technology Operations & Customer Support, Enterprise & Cloud Services, Telecommunication & Network Services (TNS), Academic Technologies & Innovation (ATI), and Institutional Research & Analytics. Costs for services, as outlined in the supporting catalog of services, are based on actual expenses from most recent calendar year completed, including employee time and other actual costs for resources expended. Costs are recovered through quarterly charges calculated to reimburse CSUSB.

Programming, technical services, and network services including email and voicemail are provided by ITS staff. Actual direct costs associated with ITS, not included as part of the CAP, will be recovered via chargeback or direct charge.

ACBI - Aside from Administrative Computing, Business Intelligence Common Management System (CMS) support service costs, including PeopleSoft and Oracle licenses, are not allocated to entities, as there is no associated incremental cost. Based on management discretion, personnel and operating expenses are considered an exchange of value for services provided to the campus by auxiliary, enterprise, self-support entities. This exchange of value approval is recognized by the Vice President of Administration & Finance/CFO signature page of this document.

Cost of Services
(See Appendix A: Catalog of Services)

ITS	ASI
ACBI	3,204
Enterprise & Cloud Services	193
TNS	1,123
IR & Analytics	83
Total Billable	$ 4,603
Less: Direct Charges / Other Credits	0
Net Cost Recovery FY 2021-22	**$ 4,603**

STUDENT AFFAIRS DIVISION

Methodology
- Percentage of Effort

Cost Basis
    Salary and Benefits of Identified Employees
    OTPS (Other than Personnel Services) Expenses - 3% of Salary/Benefits

Student Affairs (SA) Vice President's Office provides services to ASI by serving on the BOD and providing executive oversight. SA also provides assistance with budgetary monitoring of funds and compiling reports. The cost allocation is based on the estimated time of the VP and office staff spent directly associated with ASI.

Cost of Services
(See Appendix A: Catalog of Services)

STUDENT AFFAIRS	ASI
Vice President's Office	115,903
Total Billable	$ 115,903
Less: Direct Charges / Other Credits	0
Net Cost Recovery FY 2021-22	**$ 115,903**

College of Extended & Global Education

COLLEGE OF EXTENDED & GLOBAL EDUCATION

CSUSB recovers costs from CEGE based on the following methodologies:

ACADEMIC AFFAIRS DIVISION

ENROLLMENT MANAGEMENT

Methodology
- Percentage of Effort

Cost Basis
    Salary and Benefits of Identified Employees
    OTPS (Other than Personnel Services) Expenses - 3% of Salary/Benefits

The Office of Financial Aid and Scholarships collaboration with CEGE is imperative to increase and improve services to students. One staff member is assigned as the liaison to support students, faculty and staff in the college. The duties identified in the catalog of services are performed on a daily/regular basis in order to provide this support.

The Office of Admission and Student Recruitment supports CEGE specifically with the Online Criminal Justice Degree Completion Program (CELCJ) and Social Sciences Online program (SSCICEL). Both the Processing and Evaluation units are involved with the handling of CELCJ/SSCICEL applications. The Processing unit shares the responsibility of applications throughout the unit across all staff members. The Evaluations team has a single point of contact established in order to streamline the evaluation process. Duties identified in the catalog of services are performed on a daily/regular basis in conjunction with unique deadlines associated with each term.

The Office of the Registrar supports CEGE student success with Transfer & Graduation Counselors providing services for students, faculty, and staff in the online BA-Criminal Justice and online BA-Social Sciences programs. Additional details are provided in the catalog of services.

Cost of Services
(See Appendix A: Catalog of Services)

ENROLLMENT MANAGEMENT	CEGE
Financial Aid	15,761
Admissions	36,408
Registrar	5,020
Total Billable	$ 57,189
Less: *25% Credit for Summer	(14,297)
Net Cost Recovery FY 2021-22	**$ 42,892**

*CEGE costs include a 25% reduction due to separate Summer Cost Recovery.

ADMINISTRATION & FINANCE DIVISION

FACILITIES MANAGEMENT

Methodology
- Time & Materials
- Percentage of Effort

Cost Basis
    Building Maintenance
    Custodial Maintenance
    Grounds Maintenance
    Heating, Ventilation, Air Conditioning (HVAC) Services

Excluding:
    Direct charged projects

Costs below reflect the location of CEGE in the new Center for Global Innovation (CGI) building. The CGI building includes shared space for campus use, therefore applicable costs reflect only a proportionate share allocated to CEGE.

See Appendix B for Facilities Management details.

Cost of Services
(See Appendix A: Catalog of Services)

FACILITIES	CEGE
Yasuda Center	
Building Maintenance	2,140
Grounds	1,912
HVAC	1,247
Sub-Total	5,299
CGI	
Building Maintenance	1,613
Custodial	118,901
HVAC	171
Sub-Total	120,685
Total Billable	$ 125,984
Less: *25% Credit for Summer	(31,496)
Net Cost Recovery FY 2021-22	**$ 94,488**

FINANCE & ADMINISTRATIVE SERVICES

Methodology
- Percentage of Expenses
- Percentage of Assets

Cost Pool

Finance & Administrative Services Operating Fund Expenses (Calendar Year 2020)

Excluding:

Office of the Associate Vice President expenses

MPP salary and benefit expenses

Printing Services department expenses (chargeback based)

Budget Office AA/S position & non-personnel expenses

Finance and Administrative Services (FAS) includes Financial Services: Accounting, Reporting & Tax, Student Financial Services, and Accounts Payable, Procurement & Contracts, Support Services: Mail, Receiving, Property, and Campus Stores, and University Budget Office. Costs for services provided, as outlined in the supporting catalog of services, are based on actual expenses from the most recent calendar year completed. These calculated costs are recovered through quarterly charges to reimburse CSUSB.

Cost of Services
(See Appendix A: Catalog of Services)

FINANCE & ADMINISTRATIVE SERVICES	CEGE
Financial Services	177,768
Support Services	13,618
Procurement & Contracts	46,030
Budget Office	16,111
Total Billable	$ 253,527
*25% Credit for Summer reflected above	0
Net Cost Recovery FY 2021-22	**$ 253,527**

HUMAN RESOURCES

Methodology
- Average Cost per Head Count (Staff/MPP/Student Employees)

Cost Pool
    Human Resources Operating Budget

Excluding:
    Salary and Benefits for Associate Vice President

Human Resources classification and recruitment reviews, and other services identified in the supporting catalog of services are provided to CEGE. Costs are allocated based on CEGE staff/MPP/student employee headcount as a portion of campus staff/MPP/student employee headcount (excluding faculty and special consultants). The resulting percentage is applied to the HR operating fund base budget, adjusted to exclude the AVP-executive leadership position, to arrive at the cost applicable to CEGE.

Cost of Services
(See Appendix A: Catalog of Services)

HR	CEGE
CEGE HC	40
Campus HC	1410
CEGE Percentage	2.84%
HR Budget	1,292,999
CEGE Allocation	36,681
Total Billable	$ 36,681
Less: *25% Credit for Summer	(9,170)
Net Cost Recovery FY 2021-22	**$ 27,511**

PAYROLL

Methodology
- Average Cost per Head Count (All Employees)

Cost Basis
    Payroll Operating Budget

Excluding:
    Salary and Benefits for Associate Vice President

Payroll services such as processing hires and terminations, absence management, and others identified in the supporting catalog of services are provided to CEGE. Costs for these services are allocated based on CEGE employee headcount as a portion of campus employee headcount. The resulting percentage is applied to the Payroll operating fund base budget, to arrive at the cost applicable to CEGE.

Cost of Services
(See Appendix A: Catalog of Services)

PAYROLL	CEGE
CEGE HC	46
Campus HC	2,658
CEGE Percentage	1.73%
Payroll Budget	334,116
CEGE Allocation	5,782
Total Billable	$ 5,782
Less: *25% Credit for Summer	(1,445)
Net Cost Recovery FY 2021-22	**$ 4,337**

UNIVERSITY POLICE

Methodology
  Average of response and prevention components
- Percentage of campus incidents
- Percentage of square footage

Cost Pool
  University Police (UP) Total Operating Expenses

Excluding:
  Chief of Police Salary and Benefit expenses
  External Cost Recovery

University Police services are provided to each auxiliary, enterprise, and self-support entity as outlined in the supporting catalog of services. Cost of services are based on actual operating expenses from most recent calendar year ended, net of external cost recovery. The number of incidents associated with each entity is also based on the most recent calendar year ended, including non-officer initiated incidents, and excluding escorts as this service is covered centrally. Total incident count is based on an average of total reported incidents campus-wide for previous 3 calendar years.

Cost of Services
(See Appendix A: Catalog of Services)

UP	CEGE
UP Operating Expenses	$4,450,443
RESPONSE	

Number of Associated Incidents	87
Total Incidents	31,228
Percentage of Total	0.279%
Response Component Cost	12,399
PREVENTION	
Entity Square Footage	41,636
Campus Square Footage	2,083,560
Sq. Footage Percentage	1.998%
Prevention Component Cost	88,934
Combined Average Cost for Services	50,666
Total Billable	$ 50,666
Less: *25% Credit for Summer	(12,666)
Net Cost Recovery FY 2021-22	**$ 38,000**

INFORMATION TECHNOLOGY SERVICES DIVISION

Methodology
- Percentage of Effort

Cost Basis
    Salary and Benefits of Identified Employees
    OTPS (Other than Personnel Services) Expenses - 5% of Salary/Benefits

Excluding:
    MPP Salary and Benefits

The Information Technology Services (ITS) division encompasses Administrative Computing & Business Intelligence (ACBI), Technology Operations & Customer Support, Enterprise & Cloud Services, Telecommunication & Network Services (TNS), Academic Technologies & Innovation (ATI), and Institutional Research & Analytics. Costs for services, as outlined in the supporting catalog of services, are based on actual expenses from most recent calendar year completed, including employee time and other actual costs for resources expended. Costs are recovered through quarterly charges calculated to reimburse CSUSB.

Programming, technical services, and network services including email and voicemail are provided by ITS staff. Actual direct costs associated with ITS, not included as part of the CAP, will be recovered via chargeback or direct charge.

ACBI - Aside from Administrative Computing, Business Intelligence Common Management System (CMS) support service costs, including PeopleSoft and Oracle licenses, are not allocated to entities, as there is no associated incremental cost. Based on management discretion,

personnel and operating expenses are considered an exchange of value for services provided to the campus by auxiliary, enterprise, self-support entities. This exchange of value approval is recognized by the Vice President of Administration & Finance/CFO signature page of this document.

Cost of Services
(See Appendix A: Catalog of Services)

ITS	CEGE
ACBI	23,982
Tech Ops & Customer Support	65,817
Enterprise & Cloud Services	10,383
TNS	6,735
ATI	17,525
IR & Analytics	9,506
Total Billable	$ 133,948
Less: *25% Credit for Summer	(33,487)
Net Cost Recovery FY 2021-22	**$ 100,461**

Student Health & Counseling and Psychological Services Center

STUDENT HEALTH & COUNSELING AND PSYCHOLOGICAL SERVICES CENTER

CSUSB recovers costs from Health Center based on the following methodologies:

ADMINISTRATION & FINANCE DIVISION

FACILITIES MANAGEMENT

Methodology
- Time & Materials
- Percentage of Effort
- Cost per Square Foot (Facilities Use)

Cost Basis

    Building Maintenance

    Custodial Maintenance

    Grounds Maintenance

    Heating, Ventilation, Air Conditioning (HVAC) Services

Excluding:

    Direct charged projects

Costs allocated to entities for use of facilities building space is based on the CSU Chancellor's Office annually published cost to fund regular maintenance of new facilities. The 2020-21 rate used to calculate costs for 21-22 is $19.46 per square foot. This rate encompasses the cost of utilities, building maintenance, custodial, landscape, and administrative support.

See Appendix B for Facilities Management details.

Cost of Services
(See Appendix A: Catalog of Services)

FACILITIES	HEALTH CENTER
Health Center	
Building Maintenance	16,750
Custodial	61,272
Grounds	2,850
HVAC	2,026
Sub-Total	82,897
PDC Health Center	
Facilities Use (1,224 sq. ft.)	23,819
Total Billable	$ 106,717
Less: HC-FAC Established Baseline Adjustment**	(65,351)
Net Cost Recovery FY 2021-22	**$ 41,366**

**Baseline funding from Health Center moved to Facilities as of FY 2011/12.

FINANCE & ADMINISTRATIVE SERVICES

Methodology
- Percentage of Expenses
- Percentage of Assets

Cost Pool
    Finance & Administrative Services Operating Fund Expenses (Calendar Year 2020)

Excluding:
    Office of the Associate Vice President expenses
    MPP salary and benefit expenses
    Printing Services department expenses (chargeback based)
    Budget Office AA/S position & non-personnel expenses

Finance and Administrative Services (FAS) includes Financial Services: Accounting, Reporting & Tax, Student Financial Services, and Accounts Payable, Procurement & Contracts, Support Services: Mail, Receiving, Property, and Campus Stores, and University Budget Office. Costs for services provided, as outlined in the supporting catalog of services, are based on actual expenses from the most recent calendar year completed. These calculated costs are recovered through quarterly charges to reimburse CSUSB.

Cost of Services
(See Appendix A: Catalog of Services)

FINANCE & ADMINISTRATIVE SERVICES	HEALTH CENTER
Financial Services	103,180
Support Services	7,541
Procurement & Contracts	26,716
Budget Office	9,351
Total Billable	$ 146,788
Less: Direct Charges / Other Credits	0
Net Cost Recovery FY 2021-22	**$ 146,788**

HUMAN RESOURCES

Methodology
- Average Cost per Head Count (Staff/MPP/Student Employees)

Cost Pool
    Human Resources Operating Budget

Excluding:
    Salary and Benefits for Associate Vice President

Human Resources classification and recruitment reviews, and other services identified in the supporting catalog of services are provided to Health Center. Costs are allocated based on Health Center staff/MPP/student employee headcount as a portion of campus staff/MPP employee headcount (excluding faculty and special consultants). The resulting percentage is applied to the HR operating fund base budget, adjusted to exclude the AVP-executive leadership position, to arrive at the cost applicable to Health Center.

Cost of Services
(See Appendix A: Catalog of Services)

HR	HEALTH CENTER
Health Center HC	35
Campus HC	1410
Health Center Percentage	2.48%
HR Budget	1,292,999
Health Center Allocation	32,096
Total Billable	$ 32,096
Less: Direct Charges / Other Credits	0
Net Cost Recovery FY 2021-22	**$ 32,096**

PAYROLL

Methodology
- Average Cost per Head Count (All Employees)

Cost Basis
    Payroll Operating Budget

Excluding:
    Salary and Benefits for Associate Vice President

Payroll services such as processing hires and terminations, absence management, and others identified in the supporting catalog of services are provided to Health Center. Costs for these services are allocated based on Health Center employee headcount as a portion of campus employee headcount. The resulting percentage is applied to the Payroll operating fund base budget, to arrive at the cost applicable to Health Center.

Cost of Services
(See Appendix A: Catalog of Services)

PAYROLL	HEALTH CENTER
Health Center HC	53
Campus HC	2658
Health Center Percentage	1.99%
Payroll Budget	334,116
Health Center Allocation	6,662
Total Billable	$ 6,662
Less: Direct Charges / Other Credits	0
Net Cost Recovery FY 2021-22	**$ 6,662**

UNIVERSITY POLICE

Methodology
   Average of response and prevention components
- Percentage of campus incidents
- Percentage of square footage

Cost Pool
   University Police (UP) Total Operating Expenses

Excluding:
   Chief of Police Salary and Benefit expenses
   External Cost Recovery

University Police services are provided to each auxiliary, enterprise, and self-support entity as outlined in the supporting catalog of services. Cost of services are based on actual operating expenses from most recent calendar year ended, net of external cost recovery. The number of incidents associated with each entity is also based on the most recent calendar year ended, including non-officer initiated incidents, and excluding escorts as this service is covered centrally. Total incident count is based on an average of total reported incidents campus-wide for previous 3 calendar years.

Cost of Services
(See Appendix A: Catalog of Services)

UP	HEALTH CENTER
UP Operating Expenses	$4,450,443
RESPONSE	
Number of Associated Incidents	20

Total Incidents	31,228
Percentage of Total	0.064%
Response Component Cost	2,850
PREVENTION	
Entity Square Footage	12,786
Campus Square Footage	2,083,560
Sq. Footage Percentage	0.614%
Prevention Component Cost	27,311
Combined Average Cost for Services	15,080
Total Billable	$ 15,080
Less: Direct Charges / Other Credits	0
Net Cost Recovery FY 2021-22	**$ 15,080**

INFORMATION TECHNOLOGY SERVICES DIVISION

Methodology
- Percentage of Effort

Cost Basis
    Salary and Benefits of Identified Employees
    OTPS (Other than Personnel Services) Expenses - 5% of Salary/Benefits

Excluding:
    MPP Salary and Benefits

The Information Technology Services (ITS) division encompasses Administrative Computing & Business Intelligence (ACBI), Technology Operations & Customer Support, Enterprise & Cloud Services, Telecommunication & Network Services (TNS), Academic Technologies & Innovation (ATI), and Institutional Research & Analytics. Costs for services, as outlined in the supporting catalog of services, are based on actual expenses from most recent calendar year completed, including employee time and other actual costs for resources expended. Costs are recovered through quarterly charges calculated to reimburse CSUSB.

Programming, technical services, and network services including email and voicemail are provided by ITS staff. Actual direct costs associated with ITS, not included as part of the CAP, will be recovered via chargeback or direct charge.
ACBI - Aside from Administrative Computing, Business Intelligence Common Management System (CMS) support service costs, including PeopleSoft and Oracle licenses, are not allocated to entities, as there is no associated incremental cost. Based on management discretion, personnel and operating expenses are considered an exchange of value for services provided to the campus by auxiliary, enterprise, self-support entities. This exchange of value approval is

recognized by the Vice President of Administration & Finance/CFO signature page of this document.

Cost of Services
(See Appendix A: Catalog of Services)

ITS	HEALTH CENTER
ACBI	11,485
Tech Ops & Customer Support	104,715
Enterprise & Cloud Services	14,735
TNS	1,123
Total Billable	$ 132,058
Less: Direct Charges / Other Credits	0
Net Cost Recovery FY 2021-22	**$ 132,058**

STUDENT AFFAIRS DIVISION

Methodology
- Percentage of Effort

Cost Basis
   Salary and Benefits of Identified Employees
   OTPS (Other than Personnel Services) Expenses - 3% of Salary/Benefits

Student Affairs (SA) Vice President's Office provides services to Health Center by providing strategic and managerial oversight. Efforts include recruitment and alternative consultation. SA also provides assistance with budgetary monitoring of funds and compiling reports. The cost allocation is based on the estimated time of the VP and office staff spent directly associated with Health Center.

Cost of Services
(See Appendix A: Catalog of Services)

STUDENT AFFAIRS	HEALTH CENTER
Vice President's Office	66,948
Total Billable	$ 66,948
Less: HC-SA Baseline Adjustment**	(28,766)
Net Cost Recovery FY 2021-22	**$ 38,182**

**Baseline funding from Health Center moved to Student Affairs as of FY 2016/17.

Housing and Residential Education

OFFICE OF HOUSING & RESIDENTIAL EDUCATION

CSUSB recovers costs from Housing based on the following methodologies:

ADMINISTRATION & FINANCE DIVISION

FACILITIES MANAGEMENT

Methodology
- Time & Materials
- Percentage of Effort

Cost Basis
 Building Maintenance
 Grounds Maintenance

Excluding:
 Direct charged projects

See Appendix B for Facilities Management details.

Cost of Services
(See Appendix A: Catalog of Services)

FACILITIES	HOUSING
Building Maintenance	352
Grounds	20,379
Total Billable	$ 20,731
Less: Direct Charges / Other Credits	0
Net Cost Recovery FY 2021-22	**$ 20,731**

FINANCE & ADMINISTRATIVE SERVICES

Methodology
- Percentage of Expenses
- Percentage of Assets

Cost Pool
 Finance & Administrative Services Operating Fund Expenses (Calendar Year 2020)

Excluding:
 Office of the Associate Vice President expenses
 MPP salary and benefit expenses
 Printing Services department expenses (chargeback based)
 Budget Office AA/S position & non-personnel expenses

Finance and Administrative Services (FAS) includes Financial Services: Accounting, Reporting & Tax, Student Financial Services, and Accounts Payable, Procurement & Contracts, Support Services: Mail, Receiving, Property, and Campus Stores, and University Budget Office. Costs for services provided, as outlined in the supporting catalog of services, are based on actual expenses from the most recent calendar year completed. These calculated costs are recovered through quarterly charges to reimburse CSUSB.

Cost of Services
(See Appendix A: Catalog of Services)

FINANCE & ADMINISTRATIVE SERVICES	HOUSING
Financial Services	91,731
Support Services	10,354
Procurement & Contracts	23,752
Budget Office	8,314
Total Billable	$ 134,151
Less: Direct Charges / Other Credits	0
Net Cost Recovery FY 2021-22	**$ 134,151**

HUMAN RESOURCES

Methodology
• Average Cost per Head Count (Staff/MPP/Student Employees)

Cost Pool
    Human Resources Operating Budget

Excluding:
    Salary and Benefits for Associate Vice President

Human Resources classification and recruitment reviews, and other services identified in the supporting catalog of services are provided to Housing. Costs are allocated based on Housing staff/MPP/student employee headcount as a portion of campus staff/MPP employee headcount (excluding faculty and special consultants). The resulting percentage is applied to the HR operating fund base budget, adjusted to exclude the AVP-executive leadership position, to arrive at the cost applicable to Housing.

Cost of Services
(See Appendix A: Catalog of Services)

HR	HOUSING
Housing HC	21
Campus HC	1410
Housing Percentage	1.49%
HR Budget	1,292,999
Housing Allocation	19,257
Total Billable	$ 19,257
Less: Direct Charges / Other Credits	0
Net Cost Recovery FY 2021-22	**$ 19,257**

PAYROLL

Methodology
- Average Cost per Head Count (All Employees)

Cost Basis
Payroll Operating Budget

Excluding:
Salary and Benefits for Associate Vice President

Payroll services such as processing hires and terminations, absence management, and others identified in the supporting catalog of services are provided to Housing. Costs for these services are allocated based on Housing employee headcount as a portion of campus employee headcount. The resulting percentage is applied to the Payroll operating fund base budget, to arrive at the cost applicable to Housing.

Cost of Services
(See Appendix A: Catalog of Services)

PAYROLL	HOUSING
Housing HC	21
Campus HC	2658
Housing Percentage	.79%
Payroll Budget	334,116
Housing Allocation	2,640
Total Billable	$ 2,640
Less: Direct Charges / Other Credits	0
Net Cost Recovery FY 2021-22	**$ 2,640**

UNIVERSITY POLICE

Methodology
  Average of response and prevention components
- Percentage of campus incidents
- Percentage of square footage

Cost Pool
  University Police (UP) Total Operating Expenses

Excluding:
  Chief of Police Salary and Benefit expenses
  External Cost Recovery

University Police services are provided to each auxiliary, enterprise, and self-support entity as outlined in the supporting catalog of services. Cost of services are based on actual operating expenses from most recent calendar year ended, net of external cost recovery. The number of incidents associated with each entity is also based on the most recent calendar year ended, including non-officer initiated incidents, and excluding escorts as this service is covered centrally. Total incident count is based on an average of total reported incidents campus-wide for previous 3 calendar years.

Cost of Services
(See Appendix A: Catalog of Services)

UP	HOUSING
UP Operating Expenses	$4,450,443
RESPONSE	
Number of Associated Incidents	331
Total Incidents	31,228
Percentage of Total	1.060%
Response Component Cost	47,172
PREVENTION	
Entity Square Footage	548,202
Campus Square Footage	2,083,560
Sq. Footage Percentage	26.311%
Prevention Component Cost	1,170,949
Combined Average Cost for Services	609,060
Total Billable	$ 609,060
Less: Direct Charges / Other Credits	0
Net Cost Recovery FY 2021-22	**$ 609,060**

INFORMATION TECHNOLOGY SERVICES DIVISION

Methodology
- Percentage of Effort

Cost Basis
    Salary and Benefits of Identified Employees
    OTPS (Other than Personnel Services) Expenses - 5% of Salary/Benefits

Excluding:
    MPP Salary and Benefits

The Information Technology Services (ITS) division encompasses Administrative Computing & Business Intelligence (ACBI), Technology Operations & Customer Support, Enterprise & Cloud Services, Telecommunication & Network Services (TNS), Academic Technologies & Innovation (ATI), and Institutional Research & Analytics. Costs for services, as outlined in the supporting catalog of services, are based on actual expenses from most recent calendar year completed, including employee time and other actual costs for resources expended. Costs are recovered through quarterly charges calculated to reimburse CSUSB.

Programming, technical services, and network services including email and voicemail are provided by ITS staff. Actual direct costs associated with ITS, not included as part of the CAP, will be recovered via chargeback or direct charge.

ACBI - Aside from Administrative Computing, Business Intelligence Common Management System (CMS) support service costs, including PeopleSoft and Oracle licenses, are not allocated to entities, as there is no associated incremental cost. Based on management discretion, personnel and operating expenses are considered an exchange of value for services provided to the campus by auxiliary, enterprise, self-support entities. This exchange of value approval is recognized by the Vice President of Administration & Finance/CFO signature page of this document.

Cost of Services
(See Appendix A: Catalog of Services)

ITS	HOUSING
ACBI	64,550
Tech Ops & Customer Support	5,216
Enterprise & Cloud Services	163,545
TNS	39,433
IR & Analytics	1,187
Total Billable	$ 273,931
Less: Direct Charges / Other Credits	0
Net Cost Recovery FY 2021-22	**$ 273,931**

STUDENT AFFAIRS DIVISION

Methodology
- Percentage of Effort

Cost Basis
    Salary and Benefits of Identified Employees
    OTPS (Other than Personnel Services) Expenses - 3% of Salary/Benefits

Student Affairs (SA) Vice President's Office provides services to Housing by providing executive oversight. SA also provides assistance with budgetary monitoring of funds and compiling reports. The cost allocation is based on the estimated time of the VP and office staff spent directly associated with Housing.

Cost of Services
(See Appendix A: Catalog of Services)

STUDENT AFFAIRS	HOUSING
Vice President's Office	128,112
Total Billable	$ 128,112
Less: Direct Charges / Other Credits	0
Net Cost Recovery FY 2021-22	**$ 128,112**

Parking & Transportation Services

PARKING & TRANSPORTATION SERVICES

CSUSB recovers costs from Parking based on the following methodologies:

ACADEMIC AFFAIRS DIVISION

PALM DESERT CAMPUS

Methodology
- Percentage of Effort

Cost Basis
   Salary and Benefits of Identified Employees

Palm Desert Campus (PDC) services are provided to Parking in support of its activities at PDC. PDC provides Parking with one full-time Community Service Specialist (CSS) and two (2) hourly CSS. The hourly CSS assist the full time CSS with campus coverage: Monday – Friday 6:00AM - 10:30PM, Saturday 7AM – 6PM, and Sunday as needed for special events. The full-time position and hourly CSS services are based on 12.5% effort. Costs for services are calculated based on actual salary and benefit expenses for the most recent calendar year completed.

Front office administrative support assistants (ASA) at PDC are responsible for collecting payments for parking permits and citations, disbursing parking permits, counting and depositing money from the parking kiosks under dual custody every two weeks, and preparing and processing all deposits to the Parking Services accounts. The cost for services are calculated at 5% effort based on actual salary and benefit expenses for the most recent calendar year completed.

Cost of Services
(See Appendix A: Catalog of Services)

PDC	PARKING
2 Hourly CSS Salary & Benefits – 12.5%	4,401
1 Full-time CSS Salary & Benefits – 12.5%	8,570
2 ASA Salary & Benefits – 5%	6,357
Total Billable	$ 19,328
Less: Direct Charges / Other Credits	0
Net Cost Recovery FY 2021-22	**$ 19,328**

ADMINISTRATION & FINANCE DIVISION

FACILITIES MANAGEMENT

Methodology
- Time & Materials
- Percentage of Effort
- Cost per Square Foot (Facilities Use)

Cost Basis

    Building Maintenance

    Grounds Maintenance

    Heating, Ventilation, Air Conditioning (HVAC) Services

Excluding:

    Direct charged projects

Costs allocated to entities for use of facilities building space is based on the CSU Chancellor's Office annually published cost to fund regular maintenance of new facilities. The 2020-21 rate used to calculate costs for 21-22 is $19.46 per square foot. This rate encompasses the cost of utilities, building maintenance, custodial, landscape, and administrative support.

See Appendix B for Facilities Management details.

Cost of Services
(See Appendix A: Catalog of Services)

FACILITIES	PARKING
Structures, Lots, Information Centers	
Building Maintenance	2,957
Grounds	36,869
HVAC	991
Sub-Total	40,818
University Hall-039	
Facilities Use (1,426 sq. ft.)	27,750
Total Billable	$ 68,568
Less: Direct Charges / Other Credits	0
Net Cost Recovery FY 2021-22	$ 68,568

FINANCE & ADMINISTRATIVE SERVICES

Methodology
- Percentage of Expenses
- Percentage of Assets

Cost Pool
   Finance & Administrative Services Operating Fund Expenses (Calendar Year 2020)

Excluding:
   Office of the Associate Vice President expenses
   MPP salary and benefit expenses
   Printing Services department expenses (chargeback based)
   Budget Office AA/S position & non-personnel expenses

Finance and Administrative Services (FAS) includes Financial Services: Accounting, Reporting & Tax, Student Financial Services, and Accounts Payable, Procurement & Contracts, Support Services: Mail, Receiving, Property, and Campus Stores, and University Budget Office. Costs for services provided, as outlined in the supporting catalog of services, are based on actual expenses from the most recent calendar year completed. These calculated costs are recovered through quarterly charges to reimburse CSUSB.

Cost of Services
(See Appendix A: Catalog of Services)

FINANCE & ADMINISTRATIVE SERVICES	PARKING
Financial Services	58,413
Support Services	5,571
Procurement & Contracts	15,125
Budget Office	5,294
Total Billable	$ 84,403
Less: Direct Charges / Other Credits	0
Net Cost Recovery FY 2021-22	**$ 84,403**

HUMAN RESOURCES

Methodology
• Average Cost per Head Count (Staff/MPP/Student Employees)

Cost Pool
   Human Resources Operating Budget

Excluding:
   Salary and Benefits for Associate Vice President

Human Resources classification and recruitment reviews, and other services identified in the supporting catalog of services are provided to Parking. Costs are allocated based on Parking staff/MPP/student employee headcount as a portion of campus staff/MPP employee headcount (excluding faculty and special consultants). The resulting percentage is applied to the HR operating fund base budget, adjusted to exclude the AVP-executive leadership position, to arrive at the cost applicable to Parking.

Cost of Services
(See Appendix A: Catalog of Services)

HR	PARKING
Parking HC	13
Campus HC	1410
Parking Percentage	.92%
HR Budget	1,292,999
Parking Allocation	11,921
Total Billable	$ 11,921
Less: Direct Charges / Other Credits	0
Net Cost Recovery FY 2021-22	**$ 11,921**

PAYROLL

Methodology
- Average Cost per Head Count (All Employees)

Cost Basis
    Payroll Operating Budget

Excluding:
    Salary and Benefits for Associate Vice President

Payroll services such as processing hires and terminations, absence management, and others identified in the supporting catalog of services are provided to Parking. Costs for these services are allocated based on Parking employee headcount as a portion of campus employee headcount. The resulting percentage is applied to the Payroll operating fund base budget, to arrive at the cost applicable to Parking.

Cost of Services
(See Appendix A: Catalog of Services)

PAYROLL	PARKING
Parking HC	13

Campus HC	2658
Parking Percentage	.49%
Payroll Budget	334,116
Parking Allocation	1,634
Total Billable	$ 1,634
Less: Direct Charges / Other Credits	0
Net Cost Recovery FY 2021-22	**$ 1,634**

UNIVERSITY POLICE

Methodology
    Average of response and prevention components
- Percentage of campus incidents
- Percentage of square footage

Cost Pool
    University Police (UP) Total Operating Expenses

Excluding:
    Chief of Police Salary and Benefit expenses
    External Cost Recovery

University Police services are provided to each auxiliary, enterprise, and self-support entity as outlined in the supporting catalog of services. Cost of services are based on actual operating expenses from most recent calendar year ended, net of external cost recovery. The number of incidents associated with each entity is also based on the most recent calendar year ended, including non-officer initiated incidents, and excluding escorts as this service is covered centrally. Total incident count is based on an average of total reported incidents campus-wide for previous 3 calendar years.

Cost of Services
(See Appendix A: Catalog of Services)

UP	PARKING
UP Operating Expenses	$4,450,443
RESPONSE	
Number of Associated Incidents	945
Total Incidents	31,228
Percentage of Total	3.026%
Response Component Cost	134,676
PREVENTION	

Entity Square Footage	386,470
Campus Square Footage	2,083,560
Sq. Footage Percentage	18.549%
Prevention Component Cost	825,492
Combined Average Cost for Services	480,084
Total Billable	$ 480,084
Less: Direct Charges / Other Credits	0
Net Cost Recovery FY 2021-22	**$ 480,084**

INFORMATION TECHNOLOGY SERVICES DIVISION

Methodology
- Percentage of Effort

Cost Basis
  Salary and Benefits of Identified Employees
  OTPS (Other than Personnel Services) Expenses - 5% of Salary/Benefits

Excluding:
  MPP Salary and Benefits

The Information Technology Services (ITS) division encompasses Administrative Computing & Business Intelligence (ACBI), Technology Operations & Customer Support, Enterprise & Cloud Services, Telecommunication & Network Services (TNS), Academic Technologies & Innovation (ATI), and Institutional Research & Analytics. Costs for services, as outlined in the supporting catalog of services, are based on actual expenses from most recent calendar year completed, including employee time and other actual costs for resources expended. Costs are recovered through quarterly charges calculated to reimburse CSUSB.

Programming, technical services, and network services including email and voicemail are provided by ITS staff. Actual direct costs associated with ITS, not included as part of the CAP, will be recovered via chargeback or direct charge.

ACBI - Aside from Administrative Computing, Business Intelligence Common Management System (CMS) support service costs, including PeopleSoft and Oracle licenses, are not allocated to entities, as there is no associated incremental cost. Based on management discretion, personnel and operating expenses are considered an exchange of value for services provided to the campus by auxiliary, enterprise, self-support entities. This exchange of value approval is recognized by the Vice President of Administration & Finance/CFO signature page of this document.

Cost of Services
(See Appendix A: Catalog of Services)

ITS	PARKING
ACBI	8,478
Tech Ops & Customer Support	13,909
Enterprise & Cloud Services	1,385
TNS	14,455
Total Billable	$ 38,227
Less: Direct Charges / Other Credits	0
Net Cost Recovery FY 2021-22	**$ 38,227**

CSUSB Philanthropic Foundation

CSUSB PHILANTHROPIC FOUNDATION

CSUSB recovers costs from PF based on the following methodologies:

AUXILIARY HUMAN RESOURCES & PAYROLL

Methodology
- Percentage of Expenses

Cost Pool
   Auxiliary Human Resources and Payroll Personnel Expenses (2020 Calendar Year)

Auxiliary Human Resources & Payroll services are documented in the supporting catalog of services, including and not limited to hiring, recruitment, compensation, and employee relations. The auxiliary percentage applied to the cost pool is calculated using auxiliary entities' salary and benefit expenses only. Costs are recovered based on actual salary and benefit expenses from the most recent calendar year completed.

Cost of Services
(See Appendix A: Catalog of Services)

Auxiliary Human Resources & Payroll	PF
HR Expenses	$286,320
Percentage of Expenses	2.09%
Allocated Cost for HR Services	5,974
Payroll Expenses	$284,297
Percentage of Expenses	1.70%
Allocated Cost for Payroll Services	4,825
Total Billable	$ 10,799
Less: Direct Charges / Other Credits	0
Net Cost Recovery FY 2021-22	**$ 10,799**

ADMINISTRATION & FINANCE DIVISION

FINANCE & ADMINISTRATIVE SERVICES

Methodology
- Percentage of Expenses
- Percentage of Assets

Cost Pool
 Finance & Administrative Services Operating Fund Expenses (Calendar Year 2020)

Excluding:
 Office of the Associate Vice President expenses
 MPP salary and benefit expenses
 Printing Services department expenses (chargeback based)
 Budget Office AA/S position & non-personnel expenses

Finance and Administrative Services (FAS) includes Financial Services: Accounting, Reporting & Tax, Student Financial Services, and Accounts Payable, Procurement & Contracts, Support Services: Mail, Receiving, Property, and Campus Stores, and University Budget Office. Costs for services provided, as outlined in the supporting catalog of services, are based on actual expenses from the most recent calendar year completed. These calculated costs are recovered through quarterly charges to reimburse CSUSB.

Cost of Services
(See Appendix A: Catalog of Services)

FINANCE & ADMINISTRATIVE SERVICES	PF
Financial Services	93,744
Support Services	8,160
Procurement & Contracts	24,273
Total Billable	$ 126,177
Less: Direct Charges / Other Credits	0
Net Cost Recovery FY 2021-22	**$ 126,177**

INFORMATION TECHNOLOGY SERVICES DIVISION

Methodology
- Percentage of Effort

Cost Basis
 Salary and Benefits of Identified Employees
 OTPS (Other than Personnel Services) Expenses - 5% of Salary/Benefits

Excluding:
 MPP Salary and Benefits
The Information Technology Services (ITS) division encompasses Administrative Computing & Business Intelligence (ACBI), Technology Operations & Customer Support, Enterprise & Cloud Services, Telecommunication & Network Services (TNS), Academic Technologies & Innovation

(ATI), and Institutional Research & Analytics. Costs for services, as outlined in the supporting catalog of services, are based on actual expenses from most recent calendar year completed, including employee time and other actual costs for resources expended. Costs are recovered through quarterly charges calculated to reimburse CSUSB.

Programming, technical services, and network services including email and voicemail are provided by ITS staff. Actual direct costs associated with ITS, not included as part of the CAP, will be recovered via chargeback or direct charge.

ACBI - Aside from Administrative Computing, Business Intelligence Common Management System (CMS) support service costs, including PeopleSoft and Oracle licenses, are not allocated to entities, as there is no associated incremental cost. Based on management discretion, personnel and operating expenses are considered an exchange of value for services provided to the campus by auxiliary, enterprise, self-support entities. This exchange of value approval is recognized by the Vice President of Administration & Finance/CFO signature page of this document.

Cost of Services
(See Appendix A: Catalog of Services)

ITS	PF
ACBI	15,022
Enterprise & Cloud Services	1,385
TNS	1,123
Total Billable	$ 17,530
Less: Direct Charges / Other Credits	0
Net Cost Recovery FY 2021-22	**$ 17,530**

Santos Manuel Student Union

SANTOS MANUEL STUDENT UNION

CSUSB recovers costs from SMSU based on the following methodologies:

AUXILIARY HUMAN RESOURCES & PAYROLL

Methodology
- Percentage of Expenses

Cost Pool
    Auxiliary Human Resources and Payroll Personnel Expenses (2020 Calendar Year)

Auxiliary Human Resources & Payroll services are documented in the supporting catalog of services, including and not limited to hiring, recruitment, compensation, and employee relations. The auxiliary percentage applied to the cost pool is calculated using auxiliary entities' salary and benefit expenses only. Costs are recovered based on actual salary and benefit expenses from the most recent calendar year completed.

Cost of Services
(See Appendix A: Catalog of Services)

Auxiliary Human Resources & Payroll	SMSU
HR Expenses	$286,320
Percentage of Expenses	0%
Allocated Cost for HR Services	0
Payroll Expenses	$284,297
Percentage of Expenses	9.69%
Allocated Cost for Payroll Services	27,539
Total Billable	$ 27,539
Less: Direct Charges / Other Credits	0
Net Cost Recovery FY 2021-22	**$ 27,539**

ADMINISTRATION & FINANCE DIVISION

FACILITIES MANAGEMENT

Methodology
- Time & Materials
- Percentage of Effort
- Cost per Square Foot (Facilities Use)

Cost Basis
>   Building Maintenance
>   Grounds Maintenance
>   Heating, Ventilation, Air Conditioning (HVAC) Services

Excluding:
>   Direct charged projects

Costs allocated to entities for use of facilities building space is based on the CSU Chancellor's Office annually published cost to fund regular maintenance of new facilities. The 2020-21 rate used to calculate costs for 21-22 is $19.46 per square foot. This rate encompasses the cost of utilities, building maintenance, custodial, landscape, and administrative support.

See Appendix B for Facilities Management details.

Cost of Services
(See Appendix A: Catalog of Services)

FACILITIES	SMSU
SMSU	
Building Maintenance	2,678
Grounds	3,802
HVAC	2,281
Sub-Total	8,762
PDC Student Union	
Facilities Use (774 sq. ft.)	15,062
Total Billable	$ 23,824
Less: Direct Charges / Other Credits	0
Net Cost Recovery FY 2021-22	**$ 23,824**

FINANCE & ADMINISTRATIVE SERVICES

Methodology
- Percentage of Expenses
- Percentage of Assets

Cost Pool
>   Finance & Administrative Services Operating Fund Expenses (Calendar Year 2020)

Excluding:
>   Office of the Associate Vice President expenses
>   MPP salary and benefit expenses

Printing Services department expenses (chargeback based)
Budget Office AA/S position & non-personnel expenses

Finance and Administrative Services (FAS) includes Financial Services: Accounting, Reporting & Tax, Student Financial Services, and Accounts Payable, Procurement & Contracts, Support Services: Mail, Receiving, Property, and Campus Stores, and University Budget Office. Costs for services provided, as outlined in the supporting catalog of services, are based on actual expenses from the most recent calendar year completed. These calculated costs are recovered through quarterly charges to reimburse CSUSB.

Cost of Services
(See Appendix A: Catalog of Services)

FINANCE & ADMINISTRATIVE SERVICES	SMSU
Financial Services	85,402
Support Services	3,151
Total Billable	$ 88,553
Less: Direct Charges / Other Credits	0
Net Cost Recovery FY 2021-22	**$ 88,553**

HUMAN RESOURCES

Methodology
- Chargeback Basis

  Human Resources occasionally provides classification and recruitment reviews to SMSU. Cost estimates are based on fully-loaded cost per actual transaction and reimbursed by chargeback as needed.

  Services below provided by Human Resources to SMSU are reimbursed per transaction:
  Classification Review
  Recruitment Effort

Human Resources services for training are available to SMSU. Based on management discretion, these minor training costs are not reimbursed, and considered an exchange of value for services provided to the campus by SMSU. This exchange of value approval is recognized by the Vice President of Administration & Finance/CFO signature page of this document.

UNIVERSITY POLICE

Methodology
  Average of response and prevention components

- Percentage of campus incidents
- Percentage of square footage

Cost Pool

   University Police (UP) Total Operating Expenses

Excluding:

   Chief of Police Salary and Benefit expenses
   External Cost Recovery

University Police services are provided to each auxiliary, enterprise, and self-support entity as outlined in the supporting catalog of services. Cost of services are based on actual operating expenses from most recent calendar year ended, net of external cost recovery. The number of incidents associated with each entity is also based on the most recent calendar year ended, including non-officer initiated incidents, and excluding escorts as this service is covered centrally. Total incident count is based on an average of total reported incidents campus-wide for previous 3 calendar years.

Cost of Services
(See Appendix A: Catalog of Services)

UP	SMSU
UP Operating Expenses	$4,450,443
RESPONSE	
Number of Associated Incidents	55
Total Incidents	31,228
Percentage of Total	0.176%
Response Component Cost	7,838
PREVENTION	
Entity Square Footage	40,162
Campus Square Footage	2,083,560
Sq. Footage Percentage	1.928%
Prevention Component Cost	85,785
Combined Average Cost for Services	46,812
Total Billable	$ 46,812
Less: Direct Charges / Other Credits	0
Net Cost Recovery FY 2021-22	**$ 46,812**

INFORMATION TECHNOLOGY SERVICES DIVISION

Methodology
- Percentage of Effort

Cost Basis
    Salary and Benefits of Identified Employees
    OTPS (Other than Personnel Services) Expenses - 5% of Salary/Benefits

Excluding:
    MPP Salary and Benefits

The Information Technology Services (ITS) division encompasses Administrative Computing & Business Intelligence (ACBI), Technology Operations & Customer Support, Enterprise & Cloud Services, Telecommunication & Network Services (TNS), Academic Technologies & Innovation (ATI), and Institutional Research & Analytics. Costs for services, as outlined in the supporting catalog of services, are based on actual expenses from most recent calendar year completed, including employee time and other actual costs for resources expended. Costs are recovered through quarterly charges calculated to reimburse CSUSB.

Programming, technical services, and network services including email and voicemail are provided by ITS staff. Actual direct costs associated with ITS, not included as part of the CAP, will be recovered via chargeback or direct charge.

ACBI - Aside from Administrative Computing, Business Intelligence Common Management System (CMS) support service costs, including PeopleSoft and Oracle licenses, are not allocated to entities, as there is no associated incremental cost. Based on management discretion, personnel and operating expenses are considered an exchange of value for services provided to the campus by auxiliary, enterprise, self-support entities. This exchange of value approval is recognized by the Vice President of Administration & Finance/CFO signature page of this document.

Cost of Services
(See Appendix A: Catalog of Services)

ITS	SMSU
ACBI	16,489
Tech Ops & Customer Support	435
Enterprise & Cloud Services	1,385
TNS	45,117
Total Billable	$ 63,426
Less: Direct Charges / Other Credits	0
Net Cost Recovery FY 2021-22	**$ 63,426**

STUDENT AFFAIRS DIVISION

Methodology
- Percentage of Effort

Cost Basis

Salary and Benefits of Identified Employees

OTPS (Other than Personnel Services) Expenses – 3% of Salary/Benefits

Student Affairs (SA) provides services to SMSU by serving on the SMSU Board of Directors (BOD), the SMSU Finance and Contracts Board, and by providing executive oversight to SMSU. SA also assists with budgetary monitoring of general funds overseen by the SMSU, and provides assistance in compiling divisional reports that include SMSU. The cost allocation is based on the estimated time of the VP and office staff spent directly associated with SMSU.

Cost of Services
(See Appendix A: Catalog of Services)

STUDENT AFFAIRS	SMSU
Vice President's Office	96,455
Total Billable	$ 96,455
Less: Direct Charges / Other Credits	0
Net Cost Recovery FY 2021-22	**$ 96,455**

Student Recreation & Wellness Center

STUDENT RECREATION & WELLNESS CENTER

CSUSB recovers costs from SRWC based on the following methodologies:

AUXILIARY HUMAN RESOURCES & PAYROLL

Methodology
- Percentage of Expenses

Cost Pool
　Auxiliary Human Resources and Payroll Personnel Expenses (2020 Calendar Year)

Auxiliary Human Resources & Payroll services are documented in the supporting catalog of services, including and not limited to hiring, recruitment, compensation, and employee relations. The auxiliary percentage applied to the cost pool is calculated using auxiliary entities' salary and benefit expenses only. Costs are recovered based on actual salary and benefit expenses from the most recent calendar year completed.

Cost of Services
(See Appendix A: Catalog of Services)

Auxiliary Human Resources & Payroll	SRWC
HR Expenses	$286,320
Percentage of Expenses	0%
Allocated Cost for HR Services	0
Payroll Expenses	$284,297
Percentage of Expenses	5.27%
Allocated Cost for Payroll Services	14,973
Total Billable	$ 14,973
Less: Direct Charges / Other Credits	0
Net Cost Recovery FY 2021-22	**$ 14,973**

ADMINISTRATION & FINANCE DIVISION

FACILITIES MANAGEMENT

Methodology
- Time & Materials
- Percentage of Effort

Cost Basis
  Building Maintenance
  Grounds Maintenance
  Heating, Ventilation, Air Conditioning (HVAC) Services

Excluding:
  Direct charged projects

See Appendix B for Facilities Management details.

Cost of Services
(See Appendix A: Catalog of Services)

FACILITIES	SRWC
Building Maintenance	217
Grounds	1,687
HVAC	2,279
Total Billable	$ 4,183
Less: Direct Charges / Other Credits	0
Net Cost Recovery FY 2021-22	**$ 4,183**

FINANCE & ADMINISTRATIVE SERVICES

Methodology
- Percentage of Expenses
- Percentage of Assets

Cost Pool
  Finance & Administrative Services Operating Fund Expenses (Calendar Year 2020)

Excluding:
  Office of the Associate Vice President expenses
  MPP salary and benefit expenses
  Printing Services department expenses (chargeback based)
  Budget Office AA/S position & non-personnel expenses

Finance and Administrative Services (FAS) includes Financial Services: Accounting, Reporting & Tax, Student Financial Services, and Accounts Payable, Procurement & Contracts, Support Services: Mail, Receiving, Property, and Campus Stores, and University Budget Office. Costs for services provided, as outlined in the supporting catalog of services, are based on actual expenses from the most recent calendar year completed. These calculated costs are recovered through quarterly charges to reimburse CSUSB.

Cost of Services
(See Appendix A: Catalog of Services)

FINANCE & ADMINISTRATIVE SERVICES	SRWC
Financial Services	30,004
Support Services	11,030
Total Billable	$ 41,034
Less: Direct Charges / Other Credits	0
Net Cost Recovery FY 2021-22	**$ 41,034**

UNIVERSITY POLICE

Methodology
Average of response and prevention components
- Percentage of campus incidents
- Percentage of square footage

Cost Pool
University Police (UP) Total Operating Expenses

Excluding:
Chief of Police Salary and Benefit expenses
External Cost Recovery

University Police services are provided to each auxiliary, enterprise, and self-support entity as outlined in the supporting catalog of services. Cost of services are based on actual operating expenses from most recent calendar year ended, net of external cost recovery. The number of incidents associated with each entity is also based on the most recent calendar year ended, including non-officer initiated incidents, and excluding escorts as this service is covered centrally. Total incident count is based on an average of total reported incidents campus-wide for previous 3 calendar years.

Cost of Services
(See Appendix A: Catalog of Services)

UP	SRWC
UP Operating Expenses	$4,450,443
RESPONSE	
Number of Associated Incidents	18
Total Incidents	31,228

Percentage of Total	0.058%
Response Component Cost	2,565
PREVENTION	
Entity Square Footage	23,529
Campus Square Footage	2,083,560
Sq. Footage Percentage	1.129%
Prevention Component Cost	50,257
Combined Average Cost for Services	26,411
Total Billable	$ 26,411
Less: Direct Charges / Other Credits	0
Net Cost Recovery FY 2021-22	**$ 26,411**

<u>INFORMATION TECHNOLOGY SERVICES DIVISION</u>

Methodology
- Percentage of Effort

<u>Cost Basis</u>
Salary and Benefits of Identified Employees
OTPS (Other than Personnel Services) Expenses - 5% of Salary/Benefits

Excluding:
MPP Salary and Benefits

The Information Technology Services (ITS) division encompasses Administrative Computing & Business Intelligence (ACBI), Technology Operations & Customer Support, Enterprise & Cloud Services, Telecommunication & Network Services (TNS), Academic Technologies & Innovation (ATI), and Institutional Research & Analytics. Costs for services, as outlined in the supporting catalog of services, are based on actual expenses from most recent calendar year completed, including employee time and other actual costs for resources expended. Costs are recovered through quarterly charges calculated to reimburse CSUSB.

Programming, technical services, and network services including email and voicemail are provided by ITS staff. Actual direct costs associated with ITS, not included as part of the CAP, will be recovered via chargeback or direct charge.

ACBI - Aside from Administrative Computing, Business Intelligence Common Management System (CMS) support service costs, including PeopleSoft and Oracle licenses, are not allocated to entities, as there is no associated incremental cost. Based on management discretion, personnel and operating expenses are considered an exchange of value for services provided to the campus by auxiliary, enterprise, self-support entities. This exchange of value approval is

recognized by the Vice President of Administration & Finance/CFO signature page of this document.

Cost of Services
(See Appendix A: Catalog of Services)

ITS	SRWC
ACBI	8,478
Tech Ops & Customer Support	435
Enterprise & Cloud Services	1,385
TNS	1,122
Total Billable	$ 11,420
Less: Direct Charges / Other Credits	0
Net Cost Recovery FY 2021-22	**$ 11,420**

STUDENT AFFAIRS DIVISION

Methodology
- Percentage of Effort

Cost Basis
    Salary and Benefits of Identified Employees
    OTPS (Other than Personnel Services) Expenses – 3% of Salary/Benefits

Student Affairs (SA) provides services to the SRWC by providing executive oversight. SA also assists with budgetary monitoring of funds overseen by the SRWC, and provides assistance in compiling divisional reports that include the SRWC. The cost allocation is based on the estimated time of the VP and office staff spent directly associated with SRWC.

Cost of Services
(See Appendix A: Catalog of Services)

STUDENT AFFAIRS	SRWC
Vice President's Office	35,574
Total Billable	$ 35,574
Less: Direct Charges / Other Credits	0
Net Cost Recovery FY 2021-22	**$ 35,574**

University Enterprises Corporation

UNIVERSITY ENTERPRISES CORPORATION

CSUSB recovers costs from UEC based on the following methodologies:

AUXILIARY HUMAN RESOURCES & PAYROLL

Methodology
- Percentage of Expenses

Cost Pool
    Auxiliary Human Resources and Payroll Personnel Expenses (2020 Calendar Year)

Auxiliary Human Resources & Payroll services are documented in the supporting catalog of services, including and not limited to hiring, recruitment, compensation, and employee relations. The auxiliary percentage applied to the cost pool is calculated using auxiliary entities' salary and benefit expenses only. Costs are recovered based on actual salary and benefit expenses from the most recent calendar year completed.

Cost of Services
(See Appendix A: Catalog of Services)

Auxiliary Human Resources & Payroll	UEC
HR Expenses	$286,320
Percentage of Expenses	13.86%
Allocated Cost for HR Services	39,672
Payroll Expenses	$284,297
Percentage of Expenses	11.27%
Allocated Cost for Payroll Services	32,040
Total Billable	$ 71,712
Less: Direct Charges / Other Credits	0
Net Cost Recovery FY 2021-22	**$ 71,712**

ADMINISTRATION & FINANCE DIVISION

FACILITIES MANAGEMENT

Methodology
- Time & Materials
- Percentage of Effort
- Cost per Square Foot (Facilities Use)

Cost Basis
    Building Maintenance
    Custodial Maintenance
    Grounds Maintenance
    Heating, Ventilation, Air Conditioning (HVAC) Services

Excluding:
    Direct charged projects

Costs allocated to entities for use of facilities building space is based on the CSU Chancellor's Office annually published cost to fund regular maintenance of new facilities. The 2020-21 rate used to calculate costs for 21-22 is $19.46 per square foot. This rate encompasses the cost of utilities, building maintenance, custodial, landscape, and administrative support.

See Appendix B for Facilities Management details.

Cost of Services
(See Appendix A: Catalog of Services)

FACILITIES	UEC
UEC (Includes Children's Center & Bookstore)	
Building Maintenance	8,267
Custodial	4,663
Grounds	5,438
HVAC	2,615
Sub-Total	20,984
UEC-Dining Services	
Building Maintenance	1,011
Grounds	1,989
HVAC	115
Sub-Total	3,115
PDC Bookstore	
Facilities Use (963 sq. ft.)	18,740
Total Billable	$ 42,839
Less: Direct Charges / Other Credits	0
Net Cost Recovery FY 2021-22	**$ 42,839**

FINANCE & ADMINISTRATIVE SERVICES

Methodology

- Percentage of Expenses
- Percentage of Assets

Cost Pool
   Finance & Administrative Services Operating Fund Expenses (Calendar Year 2020)

Excluding:
   Office of the Associate Vice President expenses
   MPP salary and benefit expenses
   Printing Services department expenses (chargeback based)
   Budget Office AA/S position & non-personnel expenses

Finance and Administrative Services (FAS) includes Financial Services: Accounting, Reporting & Tax, Student Financial Services, and Accounts Payable, Procurement & Contracts, Support Services: Mail, Receiving, Property, and Campus Stores, and University Budget Office. Costs for services provided, as outlined in the supporting catalog of services, are based on actual expenses from the most recent calendar year completed. These calculated costs are recovered through quarterly charges to reimburse CSUSB.

Cost of Services
(See Appendix A: Catalog of Services)

FINANCE & ADMINISTRATIVE SERVICES	UEC
Financial Services	102,169
Support Services	8,104
Total Billable	$ 110,273
Less: Direct Charges / Other Credits	0
Net Cost Recovery FY 2021-22	**$ 110,273**

HUMAN RESOURCES

Methodology
- Chargeback Basis
  Human Resources occasionally provides hiring/recruitment services to UEC. Cost estimates are based on fully-loaded cost per actual transaction and reimbursed by chargeback as needed.

  Services below provided by Human Resources to UEC are reimbursed per transaction:

  Classification Review
  Recruitment Effort

Human Resources services for training are available to UEC. Based on management discretion, these minor training costs are not reimbursed, and considered an exchange of value for services provided to the campus by UEC. This exchange of value approval is recognized by the Vice President of Administration & Finance/CFO signature page of this document.

UNIVERSITY POLICE

Methodology
    Average of response and prevention components
- Percentage of campus incidents
- Percentage of square footage

Cost Pool
    University Police (UP) Total Operating Expenses

Excluding:
    Chief of Police Salary and Benefit expenses
    External Cost Recovery

University Police services are provided to each auxiliary, enterprise, and self-support entity as outlined in the supporting catalog of services. Cost of services are based on actual operating expenses from most recent calendar year ended, net of external cost recovery. The number of incidents associated with each entity is also based on the most recent calendar year ended, including non-officer initiated incidents, and excluding escorts as this service is covered centrally. Total incident count is based on an average of total reported incidents campus-wide for previous 3 calendar years.

Cost of Services
(See Appendix A: Catalog of Services)

UP	UEC
UP Operating Expenses	$4,450,443
RESPONSE	
Number of Associated Incidents	66
Total Incidents	31,228
Percentage of Total	0.211%
Response Component Cost	9,406
Incident Count	66
UEC Office	1
Children's Center	0
Bookstore	33
Dining	32

PREVENTION	
Entity Square Footage	69,008
Campus Square Footage	2,083,560
Sq. Footage Percentage	3.312%
Prevention Component Cost	156,806
Square Footage	69,008
UEC Office	5,361
Children's Center	2,371
Bookstore	13,369
Dining	47,907
Combined Average Cost for Services	78,403
Total Billable	$ 78,403
Less: Direct Charges / Other Credits	0
Net Cost Recovery FY 2021-22	**$ 78,403**

INFORMATION TECHNOLOGY SERVICES DIVISION

Methodology
- Percentage of Effort

Cost Basis
    Salary and Benefits of Identified Employees
    OTPS (Other than Personnel Services) Expenses - 5% of Salary/Benefits

Excluding:
    MPP Salary and Benefits

The Information Technology Services (ITS) division encompasses Administrative Computing & Business Intelligence (ACBI), Technology Operations & Customer Support, Enterprise & Cloud Services, Telecommunication & Network Services (TNS), Academic Technologies & Innovation (ATI), and Institutional Research & Analytics. Costs for services, as outlined in the supporting catalog of services, are based on actual expenses from most recent calendar year completed, including employee time and other actual costs for resources expended. Costs are recovered through quarterly charges calculated to reimburse CSUSB.

Programming, technical services, and network services including email and voicemail are provided by ITS staff. Actual direct costs associated with ITS, not included as part of the CAP, will be recovered via chargeback or direct charge.

ACBI - Aside from Administrative Computing, Business Intelligence Common Management System (CMS) support service costs, including PeopleSoft and Oracle licenses, are not allocated to entities, as there is no associated incremental cost. Based on management discretion, personnel and operating expenses are considered an exchange of value for services provided to the campus by auxiliary, enterprise, self-support entities. This exchange of value approval is recognized by the Vice President of Administration & Finance/CFO signature page of this document.

Cost of Services
(See Appendix A: Catalog of Services)

ITS	UEC
ACBI	16,427
Tech Ops & Customer Support	98,160
Enterprise & Cloud Services	1,385
TNS	1,123
IR & Analytics	83
Total Billable	$ 117,178
Less: Direct Charges / Other Credits	0
Net Cost Recovery FY 2021-22	**$ 117,178**

Sponsored Programs Administration

SPONSORED PROGRAMS ADMINISTRATION

CSUSB recovers costs from SPA based on the following methodologies:

ACADEMIC AFFAIRS DIVISION

SPONSORED PROGRAMS

Methodology
- Full Cost Recovery

Cost Basis
    Employee Salary and Benefits

Sponsored Programs services provided include oversight and administration of sponsored programs and post awards activities. Costs for services provided are calculated based on actual salary and benefit expenses for the most recent calendar year completed.

Cost of Services
(See Appendix A: Catalog of Services)

Sponsored Programs	SPA
Salaries (6)	308,794
Benefits	205,010
Total Billable	$ 513,804
Less: Direct Charges / Other Credits	0
Net Cost Recovery FY 2021-22	**$ 513,804**

AUXILIARY HUMAN RESOURCES & PAYROLL

Methodology
- Percentage of Expenses

Cost Pool
    Auxiliary Human Resources and Payroll Personnel Expenses (2020 Calendar Year)

Auxiliary Human Resources & Payroll services are documented in the supporting catalog of services, including and not limited to hiring, recruitment, compensation, and employee relations. The auxiliary percentage applied to the cost pool is calculated using auxiliary entities' salary and benefit expenses only. Costs are recovered based on actual salary and benefit expenses from the most recent calendar year completed.

Cost of Services
(See Appendix A: Catalog of Services)

Auxiliary Human Resources & Payroll	SPA
HR Expenses	$286,320
Percentage of Expenses	84.06%
Allocated Cost for HR Services	240,675
Payroll Expenses	$284,297
Percentage of Expenses	68.37%
Allocated Cost for Payroll Services	194,380
Total Billable	$ 435,055
Less: Direct Charges / Other Credits	0
Net Cost Recovery FY 2021-22	**$ 435,055**

ADMINISTRATION & FINANCE DIVISION

FACILITIES MANAGEMENT

Methodology
- Time & Materials
- Percentage of Effort

Cost Basis
  Building Maintenance
  Grounds Maintenance
  Heating, Ventilation, Air Conditioning (HVAC) Services

Excluding:
  Direct charged projects

See Appendix B for Facilities Management details.

Cost of Services
(See Appendix A: Catalog of Services)

FACILITIES	SPA
Building Maintenance	430
Grounds	1,006
HVAC	633

Total Billable	$ 2,069
Less: Direct Charges / Other Credits	0
Net Cost Recovery FY 2021-22	**$ 2,069**

FINANCE & ADMINISTRATIVE SERVICES

Methodology
- Percentage of Expenses
- Percentage of Assets

Cost Pool
    Finance & Administrative Services Operating Fund Expenses (Calendar Year 2020)

Excluding:
    Office of the Associate Vice President expenses
    MPP salary and benefit expenses
    Printing Services department expenses (chargeback based)
    Budget Office AA/S position & non-personnel expenses

Finance and Administrative Services (FAS) includes Financial Services: Accounting, Reporting & Tax, Student Financial Services, and Accounts Payable, Procurement & Contracts, Support Services: Mail, Receiving, Property, and Campus Stores, and University Budget Office. Costs for services provided, as outlined in the supporting catalog of services, are based on actual expenses from the most recent calendar year completed. These calculated costs are recovered through quarterly charges to reimburse CSUSB.

Cost of Services
(See Appendix A: Catalog of Services)

FINANCE & ADMINISTRATIVE SERVICES	SPA
Financial Services	532,374
Support Services	45,188
Total Billable	$ 577,562
Less: Direct Charges / Other Credits	0
Net Cost Recovery FY 2021-22	**$ 577,562**

UNIVERSITY POLICE

Methodology
    Average of response and prevention components

- Percentage of campus incidents
- Percentage of square footage

Cost Pool
    University Police (UP) Total Operating Expenses

Excluding:
    Chief of Police Salary and Benefit expenses
    External Cost Recovery

University Police services are provided to each auxiliary, enterprise, and self-support entity as outlined in the supporting catalog of services. Cost of services are based on actual operating expenses from most recent calendar year ended, net of external cost recovery. The number of incidents associated with each entity is also based on the most recent calendar year ended, including non-officer initiated incidents, and excluding escorts as this service is covered centrally. Total incident count is based on an average of total reported incidents campus-wide for previous 3 calendar years.

Cost of Services
(See Appendix A: Catalog of Services)

UP	SPA
UP Operating Expenses	$4,450,443
RESPONSE	
Number of Associated Incidents	0
Total Incidents	31,228
Percentage of Total	0.000%
Response Component Cost	0
PREVENTION	
Entity Square Footage	2,041
Campus Square Footage	2,083,560
Sq. Footage Percentage	0.098%
Prevention Component Cost	4,360
Combined Average Cost for Services	2,180
Total Billable	$ 2,180
Less: Direct Charges / Other Credits	0
Net Cost Recovery FY 2021-22	**$ 2,180**

INFORMATION TECHNOLOGY SERVICES DIVISION

Methodology
- Percentage of Effort

Cost Basis
    Salary and Benefits of Identified Employees
    OTPS (Other than Personnel Services) Expenses - 5% of Salary/Benefits

Excluding:
    MPP Salary and Benefits

The Information Technology Services (ITS) division encompasses Administrative Computing & Business Intelligence (ACBI), Technology Operations & Customer Support, Enterprise & Cloud Services, Telecommunication & Network Services (TNS), Academic Technologies & Innovation (ATI), and Institutional Research & Analytics. Costs for services, as outlined in the supporting catalog of services, are based on actual expenses from most recent calendar year completed, including employee time and other actual costs for resources expended. Costs are recovered through quarterly charges calculated to reimburse CSUSB.

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Cost of Services
(See Appendix A: Catalog of Services)

ITS	SPA
ACBI	8,478
Total Billable	$ 8,478
Less: Direct Charges / Other Credits	0
Net Cost Recovery FY 2021-22	**$ 8,478**

APPENDIX A: Catalog of Services

Below is a list of services available from campus units to auxiliary/enterprise/self-support entities. Catalog includes identified services for applicable areas; not all services will apply, nor have an associated CAP cost. Actual cost allocation charges for the fiscal year are outlined in the CAP.

Services, Products, Facilities										
Available to Campus Auxiliaries/Enterprise Self-Support Entities										
FROM: TO:	ASI	CEGE	Health	Housing	Parking	PF	SMSU	SRWC	UEC	SPA
AA - Enrollment Management	ASI	CEGE	Health	Housing	Parking	PF	SMSU	SRWC	UEC	SPA
Financial Aid										
College Liasion/Point of Contact		X								
Phone Calls, Emails, Student Inquiries		X								
Research for student files		X								
Certify and request alternative loans for students		X								
Counsel MBA students regarding GRAD PLUS applications		X								
Weekly Budget/Financial Aid Reports		X								
Admissions										
Online Criminal Justice Degree Completion Program		X								
Online Social Sciences Degree Completion Program (ECON, GEOG, and PSCI		X								
Processing applications		X								
Evaluating applications		X								
Maintain Web Admit		X								
Student Resource - Cal State Apply		X								
Registrar										
Online BA-Criminal Justice Program		X								
Online Social Sciences Degree Completion Program (ECON, GEOG, and PSCI		X								
Transfer & Graduation Counselor		X								
Coursework articulation review		X								
Policy & Procedure guidance		X								
Academic Affairs - Palm Desert Campus	ASI	CEGE	Health	Housing	Parking	PF	SMSU	SRWC	UEC	SPA
Collect Payments for Parking Citations and Permits					X					
Community Service Specialists (Monitor parking lots/empty parking ticket dispenser					X					
PDC Activity Support					X					
Special Events					X					
Academic Affairs - Sponsored Programs	ASI	CEGE	Health	Housing	Parking	PF	SMSU	SRWC	UEC	SPA
Administration										X
Review and negotiate contracts and agreements										X
Collect and maintain required certificates of insurance										X
Annually review certificates of insurance for renewal										X
Provide testing as required for campus CFS upgrades										X
Provide testing as required for campus DataWarehouse upgrades										X
Lead & coordinate agency desk audits/reviews										X
Analyze, compile and calculate monthly IDC collection and prepare journal entry										X
Analyze cumulative GL activity and balance activity										X
Coordinate Month end closing and prepare month end journal entries										X
Compile reports for YE reporting, IDC, IPEDs, FIRMS										X
Compile YE reporting for IDC recovered and allocation										X
journal entries										X
Coordinate YE SINGLE AUDIT site review of sponsored projects										X
Prepare YE Schedule of Federal Expenditures (SEFA)										X
Preparation of auditor requested SINGLE AUDIT schedules/questions										X
Analyze and compile GEN88 expenses for historical comparison										X
Prepare SPA operation budget and revenue projection for inclusion in UEC										X

Oversight of Sponsored Programs/Post Award Activities											X
Assign fund/project and prepare COA for entry into CFS											X
Review award budget, review & prepare budget load in CFS for all new and											X
Create and maintain project file for each project-compile supporting											X
Send notification out PI regarding awards and budget information											X
Conduct PI Orientation to train on award, CSUSB & UEC policies, procedure and											X
Customer Service - Providing training on running financials, queries & account											X
Provide financial reports to projects as requested											X
Award Compliance - Collect & maintain Conflict of Interest forms & 700U											X
Enter and maintain grant/award attributes in SP Mod - Grant Module											X
Chargebacks - Prepare requests, analyze & approve chargeback activity											X
Participant Support Payments - analyze and approve Item Type set ups &											X
Analyze and approve CSUSB PSP invoices											X
Provide and approve student 1098 identification on applicable expenditure											X
Conduct budget analysis and budget forecasts for projects											X
Provide specific financial analysis as requested											X
Review, approve and prepare budget adjustments for input into GL & CFS											X
Review, approve and prepare cost transfers/journal entries for input into GL &											X
Advise on, analyze and approve Release Time contracts											X
Provide guidance to PIs on procurement policies											X
Review and buyer assign requisitions											X
Analyze and approve office supply orders - Office Max/Staples/Office Depot											X
Equipment purchases - analyze quotes, run EPLS, buyer assign requisition											X
Obtain sole source justification and quotes from projects for purchases over the											X
Manage formal bid process											X
Analyze and approve travel/mileage claims for availability of funds, allowability											X
Analyze and approve travel advances for availability of funds, allowability and											X
Analyze and approve ALL expenditure documents for availability of funds,											X
Provide guidance to PI on hiring policies and paperwork											X
Review and approve all Personnel Transaction Reports and Position Vacancy											X
Prepare and submit for input payroll correcting journal entries when necessary											X
Prepare consultant agreements, run EPLS, analyze and approve contractor											X
approve Subrecipient commitment & FFATA form, and analyze & approve											X
Monitor/approve subaward expenditures, follow-up on invoice discrepancies											X
Monitor/calculate Cost Share and prepare monthly journal upload into CFS											X
Compile cumulative Cost Share collections for YE reporting to CSUSB											X
Prepare, review and approve Effort Reporting forms											X
Prepare effort reporting certification for submission to sponsor as requested											X
Provide support for audit/public record requests											X
Provide review and approval for agency final invoices											X
Follow upon past due invoices - email or phone calls											X
Provide data for as needed for agency reporting - fiscal & programmatic											X
Review and approve allowable No Cost Extensions and submit to funding											X
Conduct close out of sub awards and finalize collection of cost share/effort											X
Conduct close out of project - collaborate with PI for final activity											X
Conduct close out review of final expenditures, conduct close out in grant											X
Prepare and approve close out reports - equipment & invention											X
Review and approve final financial reports to sponsors											X
Prepare files for retention and storage - maintain storage tracking											X
Maintain records for required retention period and shred when applicable											X
Collaborate with other campus departments on handling of projects											X
Provide customer service to campus, sponsors, subrecipients, funding agencies,											X

Auxiliary Human Resources & Payroll	ASI	CEGE	Health	Housing	Parking	PF	SMSU	SRWC	UEC	SPA
Human Resources										
Benefits Information						X			X	X
Compensation						X			X	X
Employee Relations						X			X	X
Hiring Processing						X			X	X
Policy/Procedure Implementation						X			X	X
Recruitment						X			X	X
Training						X			X	X
Unemployment Assistance						X			X	X
Workers Compensation Assistance						X			X	X
Payroll										
Annual audit support for payroll related requests	X					X	X	X	X	X
Annual reconciliation for W2s	X					X	X	X	X	X
Answer all inquires from EDD, IRS, FTB, PERS in relation to payroll	X					X	X	X	X	X
Attend trainings to keep current on employment law	X					X	X	X	X	X
Bi-monthly payroll check processing	X					X	X	X	X	X
Deliver payroll checks to Bursar's Office for distribution	X						X	X		
Maintain vacation/sick leave balances for all employees	X					X	X	X	X	X
Payroll file management	X					X	X	X	X	X
Payroll tax reporting	X					X	X	X	X	X
Prepare annual pay date schedule and pay period processing	X					X	X	X	X	X
Prepare payroll report for SMSU							X	X		
Prepare unemployment, workers comp data for each pay period	X					X	X	X	X	X
Prepare wire transfer request for bi-weekly payroll for state-side	X						X	X		
Process manual checks as needed for late time sheets, separations, etc…						X			X	X
Provide customer service/training to employees	X					X	X	X	X	X
Provide monthly vacation accrual information for sponsored projects										X
Provide NRA tax determination to employees									X	X
Provide payroll reporting as needed for sponsored projects and mgmt.									X	X
Provide payroll reporting to CSURMA/AORMA	X					X	X	X	X	X
Quarterly reconciliation of wages for tax reporting - Form 941	X					X	X	X	X	X
Reconcile and remit payments for Workers Comp and Unemploy. Insur.	X					X	X	X	X	X
Reporting of escheated checks to State Controller	X					X	X	X	X	X
Reporting of retirement wages and deductions	X					X	X	X	X	X
Facilities Management	ASI	CEGE	Health	Housing	Parking	PF	SMSU	SRWC	UEC	SPA
Administrative Support										
Enterprise vehicle rental	X	X	X	X	X		X	X	X	X
Fleet fuel service	X			X	X			X		
Key issuance	X	X	X	X	X		X	X	X	X
Automotive Services										
Vehicle/ cart preventive maintenance	X	X	X	X	X		X	X	X	X
Vehicle/ cart repairs	X	X	X	X	X		X	X	X	X
Vehicle/ cart purchase assistance & pre-delivery inspection	X	X	X	X	X		X	X	X	X
Building Maintenance										
Automatic door maintenance		X	X	X			X	X	X	
Backflow prevention device maintenance				X						
Emergency lighting inspection		X	X		X					
Grease trap inspection/service				X					X	
Pool maintenance								X		
Sewer pump maintenance			X						X	
Storm water filtration system inspection/service					X					
Contract processing and management		X	X	X	X		X	X	X	X
Carpentry services		X	X		X			X	X	
Electrical services		X	X	X	X		X	X	X	X

	ASI	CEGE	Health	Housing	Parking	PF	SMSU	SRWC	UEC	SPA
Locksmith services		X	X	X	X		X	X	X	X
Maintenance services		X	X		X			X	X	X
Painting services		X	X		X			X	X	X
Plumbing services		X	X		X			X	X	X
Custodial Maintenance										
Empty all waste baskets and other waste containers		X	X		X				X	X
Dust mop hard floors		X	X		X				X	X
Dust all desks, chairs, table, filing cabinets, computer screens		X	X		X				X	X
Clean all door glass		X	X		X				X	X
Vacuum carpeting		X	X		X				X	X
Clean and Restock restrooms		X	X		X				X	X
Clean cobwebs from corners, walls, etc.		X	X		X				X	X
Clean all desk tops that are cleared		X	X		X				X	X
Clean hand marks from walls, door and switch plates		X	X		X				X	X
Dust high areas, such as ceiling vents, etc.		X	X		X				X	X
Spot clean carpets		X	X		X				X	X
Vacuum dust and dirt from air-conditioning vents and wall vents		X	X		X				X	X
Floor Refinishing		X	X		X				X	X
Clock time change		X	X		X				X	X
Moving Services		X	X	X	X		X	X	X	X
Excessive trash removal		X	X		X				X	X
Facilities Use										
Operation and maintenance of space	X	X	X		X		X		X	
Grounds Maintenance										
Herbicide/ fertilizer application		X	X	X	X		X	X	X	X
Irrigation system controls, maintenance, and repairs		X	X	X	X		X	X	X	X
Litter, debris and trash removal		X	X	X	X		X	X	X	X
Mowing and edging		X	X	X	X		X	X	X	X
Pruning and weeding		X	X	X	X		X	X	X	X
Pest control		X	X	X	X		X	X	X	X
Heating & Air Conditioning Services										
Central plant operation		X	X	X	X		X	X	X	X
Network controls programming and maintenance		X	X	X	X		X	X	X	X
Routine equipment inspections		X	X	X	X		X	X	X	X
Routine equipment maintenance		X	X	X	X		X	X	X	X
Service/ trouble calls		X	X	X	X		X	X	X	X
Preventive Maintenance										
Emergency generator maintenance and permitting		X	X	X	X					
Coordinate elevator and wheelchair lift maintenance and permitting		X		X	X		X	X	X	
Contract processing and management		X	X	X	X		X	X	X	
Project Management										
Project development		X	X	X	X		X	X	X	X
Job walks		X	X	X	X		X	X	X	X
Manage bid process		X	X	X	X		X	X	X	X
Contract management		X	X	X	X		X	X	X	X
Construction management		X	X	X	X		X	X	X	X
Utilities Support										
Negotiate utility contracts		X	X	X	X		X	X	X	X
Meter readings		X	X	X	X		X	X	X	X
Utility billing		X	X	X	X		X	X	X	X
FAS - Financial Services: Accounts Payable	ASI	CEGE	Health	Housing	Parking	PF	SMSU	SRWC	UEC	SPA
Miscellaneous										
Maintain files	X	X	X	X	X	X	X	X	X	X
Customer service to campus and vendors	X	X	X	X	X	X	X	X	X	X
Process various travel requests	X	X	X	X	X	X	X	X	X	X
Contact and work with department staff to correct submissions	X	X	X	X	X	X	X	X	X	X
Mailing of checks	X	X	X	X	X	X	X	X	X	X
Maintain copies of records for required retention period	X	X	X	X	X	X	X	X	X	X
Make arrangements to hold special payments	X	X	X	X	X	X	X	X	X	X
Respond to auditor inquiries	X	X	X	X	X	X	X	X	X	X
Respond to invoice and payment related questions from departments	X	X	X	X	X	X	X	X	X	X

Payment Issuance

	ASI	CEGE	Health	Housing	Parking	PF	SMSU	SRWC	UEC	SPA
Auditing of invoices	X	X	X	X	X	X	X	X	X	X
Cancelations and reissuances of checks (undeliverable/stale dated)	X	X	X	X	X	X	X	X	X	X
Creating/Updating of vendor addresses/EFT/reportable information	X	X	X	X	X	X	X	X	X	X
Data entry of invoices	X	X	X	X	X	X	X	X	X	X
Process payments for Direct Expenditures/disbursement requests	X	X	X	X	X	X	X	X	X	X
Issuance of check/EFT payments	X	X	X	X	X	X	X	X	X	X
Maintenance of check equipment, format, testing	X	X	X	X	X	X	X	X	X	X
Supply check stock/micr toner	X	X	X	X	X	X	X	X	X	X
Wire payments	X	X	X	X	X	X	X	X	X	X
Tax Reporting										
Assessing/reporting of use tax	X	X	X	X	X	X	X	X	X	X
Collection of Payee Data records (Form 204s/W-9s)	X	X	X	X	X	X	X	X	X	X
Issuance of IRS 1099s and FTB 592s	X	X	X	X	X	X	X	X	X	X
FAS - Financial Services	ASI	CEGE	Health	Housing	Parking	PF	SMSU	SRWC	UEC	SPA
Banking/Cash Management/Investments/Wires	X	X	X	X	X	X	X	X	X	X
Data Integrity/ICSUAM	X	X	X	X	X	X	X	X	X	X
Debt Service Coverage Ratio Calculations		X	X	X	X		X	X		
Fee Committee	X	X	X	X	X		X	X		
GAAP audit and reporting	X	X	X	X	X	X	X	X	X	X
Internal Audits	X	X	X	X	X	X	X	X	X	X
ProForma Financial Statements		X	X	X	X		X	X		
Year End close/Legal Reporting	X	X	X	X	X	X	X	X	X	X
1/3 Financial Aid Set Aside			X							
ADNOATS			X	X	X					
AP Reconciliation	X	X	X	X	X	X	X		X	
AR Aging Reports						X			X	X
AR Collections						X	X	X	X	X
AR Reconciliation	X	X	X	X	X	X	X	X	X	X
Automatic Billing						X			X	X
Bad Debt Analysis	X	X	X	X	X		X	X		
Cash Count Audits/Reconciliation	X	X	X		X		X	X		
Cash Posting Order (CPO) Requests/Processing		X	X	X	X					
Flex Cash Reconciliation									X	
FRT Billing						X				X
Fund Balance Clearing/Cash Swap		X	X	X	X					
FWS Billing							X	X		
Health Center Lab Fee Transfer			X							
Labor Cost Distribution		X	X	X	X					
Maintain Payroll AR		X	X	X	X					
Meal Plan Reconciliation			X						X	
Monitor O/S Checks & Escheat	X	X	X	X	X	X	X	X	X	
MOU journals	X	X		X	X		X			
Parking Fee Billing	X						X	X		
Payroll Reconciliation		X	X	X	X					
PDC Health Services/Facilites Fee Transfer			X							
Quarterly Sales Tax Remittance	X		X			X	X	X	X	
Reconcile WF Checks Paid	X	X	X	X	X		X	X		
Record AR outside of PS				X						
Requests for Chargebacks		X		X	X					
Review GL for abnormal balances	X	X	X	X	X	X	X	X	X	X
Review Interface Batches/Correct Errors	X	X	X	X	X	X	X	X	X	X
Scholarship Billing						X				X
Transfer of Expenses	X	X	X	X	X	X	X	X	X	X
Transfers In/Out		X		X	X		X	X		
Trust Cash Balances		X	X	X	X					
Trust Fund Investments Analysis		X	X	X	X					
Trust Fund Training		X	X	X	X					
Utilities Billing		X		X	X		X	X		
WF Bank Reconciliation	X	X	X	X	X	X	X	X		

Task	ASI	CEGE	Health	Housing	Parking	PF	SMSU	SRWC	UEC	SPA
Customize AR invoices based on contract requirements										X
Provide assistance with contract closeout for grants										X
Provide contract review to determine agency billing frequency										X
Provide monthly accounts receivable reconciliations to mgmt.						X			X	X
Provide quarterly reports to government agencies										X
Daily check of bank transactions						X			X	X
Investment account reconciliations						X				
Investment of endowment funds						X				
Issue new credit cards/cancel and replace cards as needed						X			X	X
Monthly bank account reconciliations	X					X	X	X	X	X
Monthly credit card account reconciliations						X			X	X
Place stop payment orders on lost checks	X					X	X	X	X	X
Post cash receipts/EFTs	X					X	X	X	X	X
Process cash draw downs for sponsored program projects										X
Process deposits through on-site remote deposit capture	X					X	X		X	X
Process stock transfer gifts						X				
Provide credit card payment information to Bursar's Office									X	X
Quarterly charitable remainder trust reconciliations						X				
Quarterly endowment reconciliation						X				
Withdrawal of funds for scholarships/endowment mgmt. fee						X				
Assistance with cash handling audits as needed	X					X	X	X	X	
Complete annual auxiliary auditor certification for C.O.	X					X	X		X	
Coordinate preparation of charitable remainder trust tax returns						X				
Filing quarterly and final FFRs for sponsored projects										X
Handle reporting for Children's Center nutrition program									X	
Maintain chart of accounts for all auxiliary business units	X					X	X	X	X	X
Monthly asset module processing/depreciation posting	X					X	X	X	X	X
Posting of commercial activity commissions									X	
Preparation of all auditor requested schedules	X					X	X	X	X	X
Preparation of annual financial audit report	X					X	X	X	X	X
Preparation of annual tax returns	X					X	X	X	X	X
Process budget uploads as requested	X					X	X	X	X	X
Process daily gift/donation posting						X				
Process journal transfers as requested	X					X	X	X	X	X
Process transfer of payroll expense between UEC and the Fdn						X			X	X
Provide financial information for grant/gift-grant applications						X			X	
Provide financial reporting to Investment Committee						X				
Provide financial updates to Board of Directors-Executive Committee						X			X	
Provide monthly financial reporting	X					X	X	X	X	X
Provide monthly gift/donation reconciliation to Univ. Advancement						X				
Provide specific financial analysis as requested						X			X	X
Review sponsored projects for fund closeout										X
Audit support for SP agency, internal, NCAA, annual, and C.O. audits	X					X	X	X	X	X
Donor reports for endowment accounts (approx. 200 reports)						X				
Notification to depts. regarding endowment funds available						X				
Place holds on student accounts as requested									X	
Provide assistance with Sponsored Programs agency reporting, desk audits/										X
Respond to public record requests	X	X	X	X	X	X	X	X	X	X
FAS - Financial Services: Reporting and Tax	**ASI**	**CEGE**	**Health**	**Housing**	**Parking**	**PF**	**SMSU**	**SRWC**	**UEC**	**SPA**
Escheatment-Annual filing to SCO	X					X	X	X	X	X
Assist in resolving NRA tax issues	X	X					X	X	X	X
Chart of Accounts set up and maintenance	X	X	X	X	X	X	X	X	X	X
Prepare and reconcile Financial Statement Note14 with Auxiliaries Notes	X					X	X	X	X	X
Record GAAP adjustments for SRB funds and PBC schedules with SRB fund info		X	X	X	X	X				
Review Auxiliaries' financial statements	X					X	X		X	X
Review revenues and prepare UBIT report				X	X					

FAS - Financial Services: Student Financial Services	ASI	CEGE	Health	Housing	Parking	PF	SMSU	SRWC	UEC	SPA
Account investigation by request		X		X						
ACH Returns						X				
ACM Deposit									X	
Apply Philanthropic payments for scholarship billings						X				
Apply UEC payments for student support billings									X	
Booth Deposits						X				
Campus SF training as requested	X	X	X	X	X	X	X	X	X	X
Cash Deposits	X		X	X			X	X	X	
Cash Handling Training	X	X	X	X	X	X	X	X	X	X
CC Payments									X	
Change Orders			X		X					
Chargebacks		X	X	X	X					
Collection agency placement	X		X	X			X	X		
Correspond with special program students (email/phone)		X								
Credit/Debit Card Reconciliation to Wells Fargo		X	X	X	X					
Daily Cash Reconciliation	X	X	X	X	X	X	X	X	X	X
Defer special program students		X								X
Departmental Deposits	X		X	X	X	X	X	X	X	
Dishonored Checks	X	X	X	X	X		X	X		
Dispenser Deposits					X					
Dunning letters - past due	X		X	X			X	X		
Email reminders - future due/past due	X		X	X			X	X		
Email wires to CEL		X								
Enrollment Cancellation	X	X	X	X			X	X		
Establish payment agreements	X		X	X			X	X		
Flex Cash Payments									X	
Follow up on past-due invoices									X	X
FTB placement	X		X	X			X	X		
Inventory Management - Parking					X					
Item Type Set Up	X	X		X		X			X	
Journal Entries					X					
Maintain ePay Site			X	X	X					
Meal Plan Accounts Receivables Tracking				X					X	
Monthly Dashboard Accounts Receivable Analysis Reports to Management	X	X	X	X			X	X		
Movement of payments		X		X						
Park Mobile Deposits					X					
Payment apply FA for special program students		X								
Paypal						X				
Payroll Deductions					X					
Payroll Disbursement		X	X	X	X					
Petty Cash						X			X	
Placement of holds	X		X	X			X	X		
Preparation and analysis for Annual Fee Report	X	X	X	X	X		X	X		
Preparation of auditor requested schedules/questions	X									
Prepare third party parking decal list					X					
Process fee waivers	X		X	X		X	X	X	X	
Process journal transfers for deferred revenue as requested	X	X					X	X		
Process third party Invoices	X	X					X	X	X	X
Process third party past due invoices and letters	X	X					X	X	X	X
Provide cashiering services	X	X	X	X	X	X	X	X	X	X
Provide payment information	X	X	X	X			X	X	X	X
Provide specific student financials fee revenue/waiver analysis as requested	X	X		X						
Provide testing as required for campus SF upgrades	X	X	X	X			X	X		
Reconciliation & Review of Scholarship billing with PHL accounts						X				
Reconciliation & Review of Student Support Payments billing with UEC									X	
Record journal transfer for Escheatment of stale dated checks as needed		X		X						
Reports						X			X	X
Review third party activity/billing invoices/research	X	X					X	X	X	X
Set-up third party contracts	X	X					X	X	X	X
SF Write Off analysis/allocation/journal	X		X	X			X	X		
Student 1098 information	X	X	X			X	X	X	X	X
Term Set Up	X	X		X			X	X		
Validation of charges				X						
Ventec Deposits					X					
Wire Transfers				X						

FAS - Budget Office	ASI	CEGE	Health	Housing	Parking	PF	SMSU	SRWC	UEC	SPA
Budget Reports										
Various reports requested by senior leadership	X	X	X	X	X	X	X	X	X	X
Compile budget packet for President's approval	X	X	X	X	X	X	X	X	X	
Request annual budgets	X	X	X	X	X	X	X	X	X	
Cost Recovery Plan										
Compile billing information and send to General Accounting	X	X	X	X	X	X	X	X	X	X
Compile information into report format	X	X	X	X	X	X	X	X	X	X
Create Cost Allocation Plan/Memo and route for signatures	X	X	X	X	X	X	X	X	X	X
Request information from state and non-state departments	X	X	X	X	X	X	X	X	X	X
Miscellaneous										
Allocate costs related to risk management insurance		X	X	X	X					
Assist staff on budget related matters		X	X	X	X					
Chart of accounts coordination		X	X	X	X					
PAES scholarship allocation						X				
Position Management										
Create/Delete/Update Positions		X	X	X	X					
Maintain Position Management queries		X	X	X	X					
Process Staff Transaction Forms from Human Resources		X	X	X	X					
Provide training/support to staff		X	X	X	X					
FAS - Support Services: Campus Stores; Mail Services; Receiving; Property	**ASI**	**CEGE**	**Health**	**Housing**	**Parking**	**PF**	**SMSU**	**SRWC**	**UEC**	**SPA**
Campus Stores										
Filling of orders (primarily paper)	X	X	X	X	X	X	X	X	X	X
Mail Services										
Mail sorting/pickup/delivery to and from post office and campus mail drop	X	X	X	X	X	X	X	X	X	X
Package shipments (USPS, FedEx and UPS)	X	X	X	X	X	X	X	X	X	X
Postage metering	X	X	X	X	X	X	X	X	X	X
Receiving										
Delivery of campus stores orders	X	X	X	X	X	X	X	X	X	X
Receipt and delivery of vendor goods ordered	X	X	X	X	X	X	X	X	X	X
Storage of deliveries until department is ready for delivery	X	X	X	X	X	X	X	X	X	X
Property										
Perform Physical Inventories	X	X	X	X	X	X	X	X	X	X
Equipment Tracking/Tag & Retire Equipment	X	X	X	X	X	X	X	X	X	X
Miscellaneous										
Assist staff on property related matters	X	X	X	X	X	X	X	X	X	X
Coordinate pick-up and disposal of scrapped equipment	X	X	X	X	X	X	X	X	X	X
Reporting										
Ad hoc reports requested by Department, AVP FAS, VP Admin & Finance	X	X	X	X	X	X	X	X	X	X
FAS - Procurement & Contracts	**ASI**	**CEGE**	**Health**	**Housing**	**Parking**	**PF**	**SMSU**	**SRWC**	**UEC**	**SPA**
Miscellaneous										
Assist staff on purchasing related matters		X	X	X	X	X				
Purchasing										
Issue Quotes, Bids, RFPs for Goods and Services		X	X	X	X	X				
Provide CMS support to staff	X	X	X	X	X	X	X	X	X	X
Review and Source Requisitions to Purchase Orders		X	X	X	X	X				
Reporting										
Ad hoc reports requested by Departments, AVP FAS, VP Admin & Finance		X	X	X	X	X				
Human Resources	**ASI**	**CEGE**	**Health**	**Housing**	**Parking**	**PF**	**SMSU**	**SRWC**	**UEC**	**SPA**
Benefits Assistance		X	X	X	X					
Classification Reviews	X	X	X	X	X		X	X	X	X
Employee Relations		X	X	X	X					
Reclassifications		X	X	X	X					
Recruitment Reviews	X	X	X	X	X		X	X	X	X
Recruitments		X	X	X	X					
Training & Development	X	X	X	X	X		X	X	X	X
Unemployment Assistance		X	X	X	X					
Payroll	**ASI**	**CEGE**	**Health**	**Housing**	**Parking**	**PF**	**SMSU**	**SRWC**	**UEC**	**SPA**
Absence Management		X	X	X	X					
Direct Deposit		X	X	X	X					
Master Payroll		X	X	X	X					
NDI/IDL Disability Processing		X	X	X	X					
Overtime, shift differential, hourly, student paychecks		X	X	X	X					
Pay Increases/Decreases		X	X	X	X					
Process Hires/Terminations		X	X	X	X					
Time-base Changes		X	X	X	X					

University Police	ASI	CEGE	Health	Housing	Parking	PF	SMSU	SRWC	UEC	SPA
Incident Response										
Burglary Alarms	X	X	X	X	X		X	X	X	X
Calls for Service	X	X	X	X	X		X	X	X	X
Campus Policy Violations	X	X	X	X	X		X	X	X	X
Escort Services	X	X	X	X	X		X	X	X	X
Fire Alarms	X	X	X	X	X		X	X	X	X
Lost and Found Property	X	X	X	X	X		X	X	X	X
Medical Aid	X	X	X	X	X		X	X	X	X
Patrol (Foot/Vehicle)	X	X	X	X	X		X	X	X	X
Welfare Check of Students	X	X	X	X	X		X	X	X	X
Other Services										
Bike Patrol Program	X	X	X	X	X		X	X	X	X
Camera Surveillance	X	X	X	X	X		X	X		
Campus Crime Alerts	X	X	X	X	X		X	X		X
Campus Presentations/Trainings (Active Shooter, CPR, Pepper Spray, etc.)	X	X	X	X	X		X	X	X	X
Chargebacks/Transfers of Expense/Request for Invoice	X	X	X	X	X		X	X	X	X
Community Service Officers	X	X	X	X	X		X	X	X	X
Coverage-Unplanned Events (i.e. memorials, student vigils, strikes, etc.)	X	X	X	X	X		X	X	X	X
Detective Services/Investigations	X	X	X	X	X		X	X	X	X
Dispatch Services	X	X	X	X	X		X	X	X	X
Evidence Processing/Crime Lab	X	X	X	X	X		X	X	X	X
Fingerprinting/LiveScan	X	X	X	X	X		X	X	X	X
K9 Services	X	X	X	X	X		X	X	X	X
Mutual Aid	X	X	X	X	X		X	X	X	X
Onsite Officers	X	X	X	X	X		X	X	X	X
Providing Literature	X	X	X	X	X		X	X	X	X
Record Management	X	X	X	X	X		X	X	X	X
Staff/Student Payroll				X	X					
Undercover Operations	X	X	X	X	X		X	X	X	X
ITS - Administrative Computing & Business Intelligence	ASI	CEGE	Health	Housing	Parking	PF	SMSU	SRWC	UEC	SPA
Advancement Fundraising Processes System						X			X	
Billing & Receivables reports (Open University, Extension student fees, Analysis)		X								
Changes to transcript printing		X								
Curriculum processing changes		X								
Education course reporting to CO		X								
Event Management System (EMS) and Class Scheduling	X	X					X			
Fee table set up/consultation		X								
Invoices to students		X								
MyCoyote Portal	X	X					X		X	X
Programming Support		X								
Student fees for extension		X								
Student and staff information extract transfer to CD					X					
T2 line system support					X					
CFS Datawarehouse Support, Online- Directory	X	X	X	X	X	X	X	X	X	X
OneCard, SkillPort, Blackboard, etc.)	X	X	X	X	X	X	X	X	X	X
SOTE support		X								
CSU Recruit (implementation, training, and decommisioning NeoGov)	X						X		X	
Faculty Additional Pay		X							X	
Push Notifications		X								
Summer Term support		X								
Winter Intercession Term support		X								
Early Start support		X								
COVID support (electronic processes, waiver of fees)	X	X	X		X		X			
CFS Training, Support, Additional Reports	X								X	X
CLSS Implementation and Support		X								
ERP Systems Data Feed from PeopleSoft (maintenance and changes)		X	X	X					X	
Provide CMS (PeopleSoft) support to staff	X	X	X	X	X	X	X	X	X	X
ITS - Technology Operations & Customer Support	ASI	CEGE	Health	Housing	Parking	PF	SMSU	SRWC	UEC	SPA
Enterprise & Cloud Services										
Backup Services and Offsite storage		X	X	X			X	X	X	X
Server co-location/hosting including: UPS, Power Generator, Physical Security,		X	X	X		X			X	X
Virtual environment server management and hosting		X	X	X		X	X	X	X	X

Network

	ASI	CEGE	Health	Housing	Parking	PF	SMSU	SRWC	UEC	SPA
Hardware: Alcatel Maintenance - Switches		X	X	X	X	X	X	X	X	X
Hardware: Aruba ClearPass Appliance	X	X	X	X			X	X	X	X
Hardware: Aruba Maintenance - Campus	X	X	X	X			X	X	X	X
Hardware: Juniper Firewall & Server Farm Firewall Maintenance	X	X	X	X	X	X	X	X	X	X
Hardware: Juniper SSL	X	X	X	X			X	X	X	X
Network Management	X	X	X	X	X	X	X	X	X	X
Software: PALO Alto Network (PAN)		X	X	X	X	X	X	X	X	X
Software: Aruba Airwave	X	X	X	X			X	X	X	X
Software: Aruba ClearPass Endpoint	X	X	X	X			X	X	X	X
Software: Aruba ClearPass QuickConnect	X	X	X	X			X	X	X	X
Software: Omnivista Maintenance				X	X	X				
Software: ProceraCare/Omnivista - Network Management	X	X	X	X	X	X	X	X	X	X
Duo Security	X	X	X	X	X	X	X	X	X	X

Technology Support Center

	ASI	CEGE	Health	Housing	Parking	PF	SMSU	SRWC	UEC	SPA
Campus active directory administration and support	X	X	X	X	X	X	X	X	X	X
Campus e-mail administration and support	X	X	X	X	X	X	X	X	X	X
Campus OneCard administration and support	X	X	X	X	X	X	X	X	X	X
Campus software administration and support	X	X	X	X	X	X	X	X	X	X
IT Customer Support	X	X	X	X	X	X	X	X	X	X

Telecommunication & Network Services

	ASI	CEGE	Health	Housing	Parking	PF	SMSU	SRWC	UEC	SPA
Campus infrastructure/cabling management and support	X	X	X	X	X	X	X	X	X	X
Campus VoIP telephone system management and support	X	X	X	X	X	X	X	X	X	X
Campus wired network management and support	X	X	X	X	X	X	X	X	X	X
Wireless Network Expansion			X	X			X			
IT Customer Support	X	X	X	X	X	X	X	X	X	X

Academic Technologies & Innovation

	ASI	CEGE	Health	Housing	Parking	PF	SMSU	SRWC	UEC	SPA
Course Development Support		X								

Institutional Research & Analytics

	ASI	CEGE	Health	Housing	Parking	PF	SMSU	SRWC	UEC	SPA
ASI/Career Center internship applicants review	X									
Experience and Perception of Global Education Survey		X								
International Student Data		X								
Various student groups class registration		X								
Winter Intersession 2021		X								
FTES by college		X								
Internationalization data		X								
GIG historical results		X								
Courses needed for Cabinet		X								
International Student Continuation		X								
Cabinet PPT numbers check		X								
Residency and Citizenship Evaluation		X								
Winter Intersession Dashboard		X								
Housing student level data/updates				X						
Housing student enrollment, retention and graduation data				X						
Survey Consultation									X	
Provide enrollment data									X	

SA - Vice President's Office	ASI	CEGE	Health	Housing	Parking	PF	SMSU	SRWC	UEC	SPA
One-on-one meetings (AVP/VP)	X		X	X			X			
Budget Support/Monitoring (Budget Analyst)	X		X	X			X	X		
Board of Directors Member (VP/AVP)	X						X			
Attend weekly Board Meetings (VP, AVP, Confidential Aid)	X						X			
Finance Board Member (VP)							X			
Schedule meetings (ASC)	X		X	X			X	X		
Clerical Support i.e. folder prep, correspondence, payroll, etc (ASC)	X		X	X			X	X		
Expansion Committee (VP, AVP, Confidential Aid, Budget Analyst)	X			X			X	X		
Systemwide Health Service Committee Member (VP)			X							
Monthly Directors' Meeting (VP, AVP, Confidential Aid, Budget Analyst, ASC)	X		X	X			X	X		

Cost Recovery Plan

	ASI	CEGE	Health	Housing	Parking	PF	SMSU	SRWC	UEC	SPA
Compile information into report format	X		X	X			X	X		
Monitor cost recovery activity	X		X	X			X	X		

APPENDIX B: Facilities Management

Facilities Management's mission is to provide a quality and safe environment for our campus community and to provide stewardship of the physical assets of the campus. Facilities Management also provides non-maintenance services and improvements upon request to support the campus community.

This document provides clarification on the nature and scope of the services provided by Facilities Management, the recoverable costs associated with these services, the parameters and exclusions to these services, and the methodology of costs. This should be used in conjunction with the Catalog of Services for the 2021/2022 Cost Allocation Plan (CAP).

The following services will be provided at the costs contained in the above CAP document. Non-maintenance services or chargeback services will be provided at the hourly rate listed in Addendum A. All work performed shall be completed in a professional manner and shall comply with all applicable standards.

Administrative Support

Enterprise Vehicle Rental
Facilities Management provides on-line access to vehicle rentals for campus auxiliaries and self-support entities. Vehicle rental fees are charged on a per-use basis directly to the user.

Fleet Fuel Service
The fuel storage and delivery system (gas and diesel fuel pumps) is permitted and maintained by Facilities Management. Campus auxiliaries and self-support entities are charged for fuel use at a per gallon rate.

Key Issuance
Key renewals and key request services are provided under the cost allocation plan. Any re-keying services required due to lost or stolen keys are performed on a chargeback basis.

Automotive Services
Facilities Management can provide preventive maintenance and repair services for all campus vehicles, including electric carts. These services include scheduled interval maintenance, smog inspections, and repairs as necessary to ensure safety of campus vehicles. Automotive Services will also assist with vehicle purchases and pre-delivery inspections. All work will be performed on a chargeback basis, and estimates will be provided prior to commencement of work.

Building Maintenance
Facilities Management will provide preventive maintenance and repair services for all campus buildings and mechanical systems under the cost allocation plan. These services include electrical, plumbing, locksmith, paint, carpentry, and general maintenance functions. Housing and Santos Manuel Student Union (SMSU) are the only auxiliary or self-support entities that are not served under the cost allocation plan for Building Maintenance because they have their own maintenance teams. Building Maintenance services for Housing and (SMSU) are provided on a chargeback basis.

Automatic Door Maintenance
Facilities Management will include auxiliary and self-support buildings in the campus-wide service contract for automatic door maintenance. The cost for this maintenance service contract is directly billed to the auxiliary. Discovered deficiencies not covered in the vendor service agreement will be billed directly to the auxiliary or self-support entity.

Backflow Prevention Device Maintenance

Facilities Management will include auxiliary and self-support buildings in the campus-wide service contract for backflow maintenance. The costs for this service contract are directly billed to the auxiliary. Discovered deficiencies not covered in the vendor service agreement will be billed directly to the auxiliary or self-support entity.

Emergency Lighting Inspection

Emergency lighting systems will be maintained by Facilities Management and will include monthly inspections for buildings equipped with emergency lighting.

Grease Trap Inspection/Service

Facilities Management will provide monthly visual inspections of grease traps. If service is needed after the inspection, Facilities Management will coordinate the service by an outside vendor. The cost of vendor services will be billed directly to the auxiliary or self-support entity.

Pool Maintenance

Facilities Management will provide pool maintenance for the campus pool which includes all pool equipment and chemical treatment. This service is provided under the cost allocation plan for auxiliary and self-support entities utilizing the pool for their programming.

Sewer Pump Maintenance

Facilities Management will include auxiliary buildings in the campus-wide service contract for sewer pump maintenance. The costs for this service contract are billed directly to the auxiliary. Discovered deficiencies not covered in the vendor service agreement will be billed directly to the auxiliary or self-support entity.

Storm Water Filtration System

Facilities Management will coordinate with an outside vendor a biannual inspection and cleaning of the storm water filtration system in both parking structures. The vault inspection, cleaning, and replacement of filter cartridges, as needed, will be provided on a chargeback basis.

Services not outlined here may not be included in the cost allocation plan and may be subject to charge on a per service basis. Facilities Management makes every effort to provide estimates for non-maintenance services prior to commencement of any work. The only exception is when safety issues are present and require correction or for critical equipment such as elevators or generators.

Custodial Maintenance

Facilities Management will provide building interior custodial care under the cost allocation plan. These services include:

Daily Service
- Empty all waste baskets and other waste containers
- Dust mop hard floors
- Dust all desks, chairs, table, filing cabinets, computer screens
- Clean all door glass
- Vacuum carpeting
- Clean and Restock restrooms
- Clean cobwebs from corners, walls, etc.

Weekly Service
- Clean all desk tops that are cleared
- Clean hand marks from walls, door and switch plates

Monthly Service
- Dust high areas, such as ceiling vents, etc.

Other Services When Needed
- ~ Spot clean carpets
- ~ Vacuum dust and dirt from air-conditioning vents and wall vents
- ~ Floor Refinishing
- ~ Clock time change

Auxiliaries and self-support entities will be charged contract prices for services received, actual costs of supplies, and minimal indirect costs under the cost allocation plan. Additional services may be provided but would be performed on a chargeback basis.

Moving Services
Facilities Management does provide move coordination and moving services. All work will be performed on a chargeback basis, and estimates will be provided prior to commencement of work.

Trash & Recycling Services
Facilities Management provides waste removal and recycling services as part of the cost allocation plan. Excessive trash removal due to campus activities or events may be performed on a chargeback basis and estimates will be provided prior to commencement of work.

Facilities Use
Auxiliary and self-support entities that utilize space in academic buildings are charged for the care and maintenance of this space under the cost allocation plan. This cost is calculated per square foot basis.

Auxiliary/Self-support Entity	Location	Square Footage Assigned
Associated Students, Inc.	PDC – Mary Stuart Rogers Gateway	105 sf
Health Center	PDC – Health Sciences & MSRG	1,224 sf
Parking Services	University Hall 039	1,426 sf
Santos Manuel Student Union	PDC – Mary Stuart Rogers Gateway	774 sf
UEC Bookstore	PDC – Mary Stuart Rogers Gateway	963 sf

Grounds Maintenance
Facilities Management will provide the following services to auxiliaries and self-support entities in order to maintain the appearance of building entryways, courtyards, and parking areas. These services may include the following depending on the building or area:
- ~ Herbicide/ fertilizer application
- ~ Irrigation system controls, maintenance, and repairs
- ~ Litter, debris and trash removal
- ~ Mowing and edging
- ~ Pruning and weeding

Services not listed above such as seasonal plant material replacement, re-landscaping, pest control etc. will be agreed upon prior to commencement of the work and billed separately on a chargeback basis.

Heating & Air Conditioning Services
Facilities Management will provide the following routine inspections and maintenance in order to maintain a safe and comfortable environment:

- ~ Maintain central plant control
- ~ For the Recreation Center this includes chillers, pumps and towers, but excludes water treatment chemicals
- ~ Regular inspections and trouble calls

~ Maintenance service twice a year includes checking controls, changing filters, changing/checking belts, greasing bearings, checking/tightening electrical connections and testing operation of equipment.

Preventive Maintenance
Elevator Maintenance and Permitting
Facilities Management will include the auxiliary and self-support buildings in the campus-wide service contracts for elevator maintenance, inspection, testing and permitting. The cost for this service contract is billed directly to the auxiliary. Facilities Management will initiate work after deficiencies are discovered to immediately make elevator and wheelchair lift devices operable. Discovered deficiencies not covered in the vendor service agreement will be billed directly to the auxiliary or self-support entity.

Emergency Generators Permits
Facilities Management will include the auxiliary and self-support buildings in the campus-wide service contracts for emergency generator maintenance, inspection, testing and permitting. The cost for this service contract is billed directly to the auxiliary. Facilities Management will initiate work after deficiencies are discovered to immediately make generators operable. Discovered deficiencies not covered in the vendor service agreement will be billed directly to the auxiliary or self-support entity.

Project Management
Facilities Planning and Management can provide project management services including plan development, job walks, contracting and construction management. All work will be performed on a chargeback basis, and estimates will be provided prior to commencement of work.

Utilities Support
Facilities Management is responsible for meter reading, negotiating utility contracts, and processing billing for utilities used by auxiliary and self-support entities. These services are provided under the cost allocation plan. Fees for utility usage including electricity, natural gas, and water are billed directly to the auxiliary or self-support entity.

Estimates for Non-Routine Work
Facilities Management will charge a minimum one (1) hour of labor for skilled craftsmen to visit the site to assess any requests. If during the first hour the repairs can be made, Facilities Management will make repairs and bill one (1) hour at the posted labor rates, plus parts. If the repair is major, an estimate will be provided for approval and the minimum call-out rate of one (1) hour will be billed.

Emergency/After-Hour/Call-Back
Facilities Management is responsible for responding to all emergency repairs as requested. Emergency or after-hour response will be performed on a chargeback basis. All after-hour callbacks are a minimum four (4) hours labor charge.

Labor Rates
All chargeback labor rates are adjusted annually as required by the CSU. Facilities Management hourly rates are listed in Addendum A of this document.

Addendum A

FACILITIES CHARGEBACK POSITIONS	2021/22 HOURLY RATE
Administrative Support	$35.02
Air Cond/Refrig Mechanic	$57.33
Auto/Equipment Mechanic	$59.52
Building Service Engineer	$57.33
Custodian	$31.04
Electrician	$61.85
Facilities Maintenance	$55.86
Grounds Worker	$36.33
Laborer	$33.10
Locksmith	$55.95
Painter	$53.14
Plumber	$60.31