



## Memorandum

DATE: June 29, 2023

TO: Rose Wilson, Interim Dean for Extended Education & Director of Academic Programs  
Jon Merchant, Director, Housing & Residential Education  
Grace Munyiri, Director, Parking & Transportation Services  
Beth Jaworski, Executive Director, Health, Counseling, and Wellness  
Michael Rister, Executive Director, Associated Students, Inc.  
Robert Nava, Vice President & Executive Director, University Advancement-Philanthropic Foundation  
Jesse Felix, Executive Director, Santos Manuel Student Union  
Vilayat Del Rossi, Director, Recreation and Wellness  
John Griffin, Executive Director, University Enterprises Corporation  
Kelly Campbell, Interim Vice Provost for Academic Affairs Co-Chief Diversity Officer

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

SUBJECT: FY 2023-2024 Cost Allocation Plan (Plan)

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

Fiscal Year 2023-24 Cost Allocation methodology was discussed with the Auxiliary and Enterprise Entity officials. The Plan was finalized based on the discussions and the comments received.

The Plan was presented to the Cabinet for discussion and approval.

The summary Cost Allocation Plan schedule (ATTACHMENT A) for FY 23-24 is provided. The Cost Allocation Plan document will be available on the Budget Office [website](#) as well. If there are questions or further information is needed, please contact Homaira Masoud, Executive Budget Director, at [homaira.masoud@csusb.edu](mailto:homaira.masoud@csusb.edu) or ext. x73136.

5500 UNIVERSITY PARKWAY, SAN BERNARDINO, CA 92407-2393

**APPENDIX A**

<b>2022-23 Cost Allocation Plan/Cost Recovery Summary</b>											
<b>State-side Departments</b>	<b>College of Global &amp; Extended Learning*</b>	<b>Health Center**</b>	<b>Housing</b>	<b>Parking Services</b>	<b>Associated Students, Inc.</b>	<b>Philanthropic Foundation</b>	<b>Santos Manuel Student Union</b>	<b>Student Recreation &amp; Wellness Center</b>	<b>University Enterprises Corporation</b>	<b>Sponsored Programs Administration</b>	<b>Total</b>
<b>AA-Enrollment Management</b>	44,804	-	-	-	-	-	-	-	-	-	<b>44,804</b>
<b>AA-Palm Desert Campus</b>	-	-	-	22,038	-	-	-	-	-	-	<b>22,038</b>
<b>AA-Sponsored Programs</b>	-	-	-	-	-	-	-	-	-	669,324	<b>669,324</b>
<b>Auxiliary Human Resources/Payroll</b>	-	-	-	-	4,395	4,799	27,649	14,482	37,715	311,430	<b>400,470</b>
<b>AF-Facilities Management</b>	136,258	66,683	75,202	138,712	2,174	-	65,239	20,500	37,291	5,289	<b>547,348</b>
Building Maintenance	18,237	11,071	13,321	16,073		-	9,363	5,018	1,895	680	75,658
Custodial	151,052	91,682	353			-	99	429		101	243,716
Grounds	6,250	5,248	60,751	93,121		-	19,486	10,247	11,563	4,420	211,085
Heating & Air	2,277	600	778			-	563	4,806	1,995	88	11,107
Square Footage-Facilities Use	-	23,432		29,518	2,174	-	35,728		21,839		112,691
<b>AF-Finance &amp; Administrative Svcs.</b>	167,634	29,843	403,869	131,702	19,696	165,982	190,429	39,474	92,012	589,871	<b>1,830,513</b>
Financial Services	115,990	18,494	289,510	93,460	17,727	130,651	188,311	32,081	86,254	558,630	1,531,109
Procurement & Contracts	25,991	4,144	64,874	20,943	-	29,276	-	-	-	-	145,228
Budget Office	16,998	2,710	42,427	13,696	-	-	-	-	-	-	75,831
Support Services	8,655	4,495	7,058	3,603	1,969	6,055	2,117	7,392	5,758	31,241	78,345
<b>AF-University Police</b>	34,617	13,943	566,407	426,202	2,745	-	51,833	25,200	77,410	2,214	<b>1,200,571</b>
<b>HR-Human Resources</b>	37,781	41,003	24,602	17,573	-	-	-	-	-	-	<b>120,957</b>
<b>HR-Payroll</b>	5,127	7,924	3,418	2,331	-	-	-	-	-	-	<b>18,800</b>
<b>ITS</b>	141,395	94,731	83,527	59,880	20,223	38,761	59,572	62,661	148,183	72,793	<b>781,727</b>
<b>Student Affairs</b>	-	96,772	150,876	-	50,469	-	99,783	50,084	-	-	<b>447,983</b>
<b>Total Cost Recovery from Entities</b>	<b>567,617</b>	<b>350,898</b>	<b>1,307,901</b>	<b>798,437</b>	<b>99,701</b>	<b>209,543</b>	<b>494,505</b>	<b>212,400</b>	<b>392,611</b>	<b>1,650,921</b>	<b>6,084,534</b>

\*CEGE reflects 25% reduction for Summer

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

**Signature:** *Samuel Sudhakar*

**Email:** ssudhakar@csusb.edu