

ALLOCATION OF COSTS

TO

AUXILIARY & ENTERPRISE FUNDS

FY 2015-16

Approved

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Administration and Finance**

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CSUSB Cost Allocation Plan

CONTENTS	PAGE
Introduction	3
Organizations Included in the Cost Allocation Plan	4
Practices and Methodologies for Cost Reimbursements, and Exchanges of Value	
Associated Students, Inc. (ASI)	5
College of Extended Learning (CEL)	6
CSUSB Philanthropic Foundation (PF)	8
Housing and Residential Life (Housing)	9
Parking/Commuter Services (PS)	10
Santos Manuel Student Union & Recreational Sports (SMSU)	12
Student Recreation & Fitness Center	14
Student Health & Psychological Counseling Center (Health Center)	15
University Enterprises Corporation (UEC)	17
CSUSB Children’s Center	19
Detailed Cost Allocations	
Associated Students, Inc. (ASI)	20
College of Extended Learning (CEL)	25
CSUSB Philanthropic Foundation (PF)	33
Housing and Residential Life (Housing)	37
Parking/Commuter Services (PS)	44
Santos Manuel Student Union & Recreational Sports (SMSU)	52
Student Recreation & Fitness Center	61
Student Health & Psychological Counseling Center (Health Center)	72
University Enterprises Corporation (UEC)	80
CSUSB Children’s Center	87

CSUSB Cost Allocation Plan

Introduction

The CSU San Bernardino (CSUSB) 2015-16 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.

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. Detailed documentation and descriptions that demonstrates the factors that were 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 to and recharged to the following entities and organizations (“entities”), with due consideration for exchange-of-value services received from these entities:

Organization	Category/Type
Associated Students, Inc. (ASI)	Auxiliary
College of Extended Learning (CEL)	Enterprise
CSUSB Philanthropic Foundation	Auxiliary
Housing and Residential Life	Enterprise
Parking Services	Enterprise
San Manuel Student Union (SMSU)	Auxiliary
Student Health and Psychological Counseling Center	Self-supporting with student fees
University Enterprises Corporation (UEC)	Auxiliary
CSUSB Children’s Center (CC)	Enterprise

Additionally, it is important to note that the following departments are the primary providers of services, products and facilities to the eight entities shown above (more may be added as the study progresses):

- Facilities Services
- Finance Areas
 - Auxiliary Financial Services
 - Support Services (Purchasing & Procurement, Accounts Payable, Mail & Receiving, Printing)
 - Accounting (Director’s Office, General Accounting, Bursar, Student Accounts)
 - Budget
- University Police
- Human Resources & Auxiliary Human Resources
- Information Technology Services
- Student Affairs Services (Enrollment, etc.)
- Sponsored Programs Administration and related Fiduciary Duties
- Palm Desert Campus Administrative Support
- Common Management Systems (CMS) Support (provided by the Information Technology (IT) division)

The College of Extended Learning also receives services from the Division of Academic Affairs and the Division of Student Affairs. Each of the eight auxiliary/enterprise entities provides valuable benefits to the University. 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 other benefits that are intangible in nature such as goodwill, student leadership or volunteer opportunities for which we can only provide prudent, estimated valuations.

Practices and Methodologies for Cost Reimbursements, and Exchanges of Value

CSUSB ensures that services, products, and facilities provided to its auxiliaries and enterprises (organizations) are properly evaluated so that they will be recovered through a rational and documented system, based on consistent methods, and that there will be due consideration for benefits provided to the campus by these organizations, along with the related offsets to cost. The campus provides for exchanges of value, and reimbursements for costs incurred by the CSU on behalf of its auxiliaries and enterprises. The following sections describe the methodologies of allocation implemented by the campus.

Associated Students, Inc. (ASI)

Cost Reimbursements: CSUSB recovers costs from ASI based on the following methodologies:

Administration & Finance Division

- *Accounting services* provided to ASI, including bursar office support, student accounts support, and miscellaneous support services are based on best estimates of actual cost (direct and indirect) for the services provided to ASI, including time and other resources expended, and they are recovered through monthly charges calculated to reimburse CSUSB for actual direct and indirect costs.
- *Auxiliary Accounting services* including financial reporting, accounts payable processing, accounts receivable processing, payroll processing, and audit/tax return assistance are provided to ASI based on best estimates of actual cost (direct and indirect) for the services provided to ASI, including time and other resources expended, and they are recovered through monthly charges calculated to reimburse CSUSB for actual direct and indirect costs.
- *Human Resources* occasionally provides classification and recruitment reviews to ASI, with cost estimates based on fully-loaded-cost per actual transaction. Costs are reimbursed by chargeback.
- *Support Services* such as mail room, receiving, and campus stores are provided to ASI based on best estimates of actual cost (direct and indirect) for the services provided to ASI, including time and other resources expended, and they are recovered through monthly charges calculated to reimburse CSUSB for actual direct and indirect costs.

Exchanges of Value: Other services provided by the campus to ASI as an exchange of value include:

The “exchange of value” services provided by the CSUSB to ASI are, in the judgment of management, offsets to the ongoing services provided to CSUSB by ASI that benefit the students, and the campus as a whole, and therefore are valuable to the campus, and are treated as exchanges of value. These exchanges in value offsets (non-reimbursable services) are documented in page 24 of this document.

College of Extended Learning (CEL)

Cost Reimbursements: CSUSB recovers costs from the CEL based on the following methodologies:

Administration & Finance Division

- *Accounting* services are provided to CEL, including general accounting services, bursar office support, student accounts support, director's office services, student accounts support, director's office services, and miscellaneous support services. *Accounting* services are based on best estimates of actual cost (direct and indirect) of its services, including time and other resources expended, and they are recovered through monthly charges calculated to reimburse CSUSB for actual direct and indirect costs.
- *Facilities Services (FS)*, including grounds maintenance, and A/C, fire/life safety, automatic door maintenance, and utilities are provided to the CEL Yasuda Center. Additionally, vendor costs for services to CEL are managed by *FS* and passed through to CEL. *FS* provided to the CEL Yasuda Center (except for utilities and the vendor services managed by *FS*) are based on best estimates of direct and indirect costs for the various cost described, and are recovered through monthly charges. Utilities costs are direct-charged to the CEL (through chargebacks). Vendor services are treated as pass-through contract services that are managed by *FS*, and direct-charged to the CEL.
- *Facilities Services (FS)* provides building maintenance and utilities support for the CEL main offices in Sierra Hall, rooms 131 and 134. Cost estimates are based on an allocation of CEL occupied office space as a percentage of total Sierra Hall office space, resulting in a percentage applied to total Sierra Hall building maintenance and utilities costs.
- *Payroll* services are also provided and billed monthly to CEL. Payroll services provided to the CEL are based on level of effort estimates, resulting in a payroll total cost estimate, and that is recovered through monthly charges to the CEL.
- *Support Services* such as duplicating, mail, campus stores and receiving are provided as needed to the CEL. Support Services billed to the CEL through chargebacks are based on departmental actual costs and direct pass-through costs, on an as-needed basis.
- *Accounts Payable* services such as processing CEL vendor payments and maintenance of documentation for audit and reporting services, as well as procurement card, travel, and direct expenditure services are an estimate of actual cost based on a 5 percent of workload allocation of accounts payable costs to CEL.
- *Asset Management* services, including property tags for equipment belonging to CEL, physical inventory counts and disposal of equipment, and are charged on a direct cost estimate of 15 hours service time at a rate of \$30 per hour, and this cost is a chargeback cost recovery.
- *Support Services* for purchasing and procurement card transactions, purchase orders requested by CEL, and vendor orders is calculated at estimated annual transactions multiplied by historical actual cost per transaction of \$38.

Exchanges of Value: Other services provided by the campus to the CEL as an exchange of value include:

Administration & Finance Division

- *Human Resources* classification and recruitment reviews, and other services with cost estimates based on CEL employee headcount as a portion of campus wide staff employee headcount, resulting in a percentage that is applied to the *Human Resources* total cost estimate to arrive at the CEL allocation.
- *Support Services* for purchasing and procurement card transactions, purchase orders requested by CEL, and vendor orders is calculated at estimated annual transactions multiplied by historical actual cost per transaction of \$38.
- *University Police Services* are provided to the CEL in the Sierra Hall building and to the CEL Yasuda Center based on actual cost estimates of prior year incident reports related directly to the CEL.

Information Technology Services Division

- *Academic Computing & Media (ACM)* costs include media services, distance learning, professional development, student technical support center, self-instructional student labs, and assistive computing resource center costs that are charged based on CEL “open university” enrollments as a fraction of campus total enrollments, arriving at a percentage to be applied to *ACM* total costs.
- *Admin. Computing (AC)* services are also provided to CEL and are based on CEL “open university” enrollments as a fraction of campus total enrollments, arriving at a percentage to be applied to *AC* total costs.
- *Common Management System (“CMS”)* Support services are provided to all CSUSB entities, including State operated departments, auxiliaries and enterprises. These services are provided by the Information Technology (IT) DIVISION based on actual prior year direct and indirect cost history, and allocated based on relative departmental budget as a percentage of the overall campus budget.
- *Technology Operations & Customer Support* services provided to CEL are based on CEL “open university” enrollments as a fraction of campus total enrollments, arriving at a percentage to be applied to *Data Services and Help Desk* total costs.

Student Affairs Division

- *Enrollment Services (ES)* support is also provided to the CEL, and it is based on CEL student headcount as a fraction of campus student headcount, and the resulting percentage is applied to the *ES* budget to arrive at the CEL. These *ES* costs are treated as exchange of value.

The “exchange of value” services provided by CSUSB to the CEL are, in the judgment of management, offsets to the ongoing services provided to CSUSB by the CEL that benefit the students, and the campus as a whole, and therefore are valuable to the campus, and are treated as exchanges of value. These exchanges in value offsets are documented in page 30 of this document.

CSUSB Philanthropic Foundation (PF)

Cost Reimbursements: CSUSB recovers costs from the PF based on the following methodologies:

Administration & Finance Division

- *Accounting* provides Bursar's Office services to the CSUSB Philanthropic Foundation. These accounting services are based on best estimates of actual cost (direct and indirect) of its services, including time and other resources expended.
- *Auxiliary Financial Services* including financial reporting, accounts payable processing, accounts receivable processing, payroll processing, audit/tax return assistance and HR services, which are provided to the CSUSB Philanthropic Foundation (PF) based on best estimates of actual cost (direct and indirect) for the services provided to the PF, including time and other resources expended, and they are recovered through monthly charges calculated to reimburse CSUSB for actual direct and indirect costs.
- *Auxiliary Human Resources* services, including but not limited to hiring/recruitment, compensation, policy/procedure implementation, training, employee relations, benefits, workers compensation and unemployment assistance are charged back to the CSUSB Philanthropic Foundation (PF) based on reasonable cost estimates of actual prior year costs identified specifically for the PF.
- *Support Services* including accounts payable check processing costs are charged to the CSUSB Philanthropic Foundation (PF) based on a full cost estimate per check processed. Asset management duties such as property tagging equipment, conducting physical inventories of equipment, and disposal of equipment are charged to the PF based on a reasonable estimate of support hours provided to the PF at the estimated charge rate.

Exchanges of Value: Other services provided by the campus to the PF as an exchange of value include:

Information Technology Division

- *Common Management System ("CMS")* Support services are provided to all CSUSB entities, including State operated departments, auxiliaries and enterprises. These services are provided by the Information Resources and Technology (IRT) department based on actual prior year direct and indirect cost history, and allocated based on relative departmental budget as a percentage of the overall campus budget.

The "exchange of value" services provided by CSUSB to the PF are, in the judgment of management, offsets to the ongoing services provided to CSUSB by the PF that benefit the students, and the campus as a whole, and therefore are valuable to the campus, and are treated as exchanges of value, although the campus has not yet fully documented the details of value provided by the PF.

Housing and Residential Life (Housing)

Cost Reimbursements: CSUSB recovers costs from Housing based on the following methodologies:

Administration & Finance Division

- *Accounting* services are provided to the Office of Housing & Residential Life (Housing), including general accounting services, bursar office support, student accounts support, director's office services, and miscellaneous support services. *Accounting* services are based on best estimates of actual cost (direct and indirect) of its services, including time and other resources expended, and they are recovered through monthly charges calculated to reimburse CSUSB for actual direct and indirect costs.
- *Facilities Services (FS)*, including backflow testing and certification, fire/life safety, elevator maintenance, and grounds maintenance, and utilities are provided to Housing. *FS* provided to Housing (except for utilities) are based on best estimates of direct and indirect costs for the various costs described, and are recovered through monthly charges. Vendor services are treated as pass-through contract services that are managed by *FS*, and direct-charged to Housing. Utilities costs are direct-charged to Housing (through chargebacks).
- *Payroll* services are also provided and billed monthly to Housing. Payroll services provided to the Housing are based on level of effort estimates, resulting in a payroll total cost estimate that is recovered through monthly charges to Housing.
- *Accounts Payable (AP)* provides Housing with vendor payments, employee travel, direct expenditures, and procurement card processing, as well as document retention services for audit and reporting purposes. *AP* services are provided on a best estimate 3% level of workload effort basis applied to estimated *AP* actual costs, and recovered through monthly charges.
- *Asset Management* services provided to Housing, including property tags for equipment in Housing, physical inventory counts and disposal of equipment, and are charged on a direct cost estimate of 15 hours service time at a rate of \$30 per hour, and this cost is a chargeback cost recovery.
- *University Police* services are provided to Housing for such things as staff labor and benefits, vehicle and equipment, vehicle maintenance, onsite police office services, radio equipment and maintenance, record management and technical support, and administrative costs including literature for housing clients. Services are based on actual cost estimates of prior year historical cost information related directly to Housing.

Information Technology Services Division

- *Technology Operations & Customer Support* services provided to Housing are based on actual prior year costs for the number of Housing computers supported, and for technical and systems labor and burden directly related to Housing.
- *Telecommunications and Network Services* are also charged to Housing. These services include annual equipment maintenance for hardware and software replacement. These reimbursements are calculated based on actual prior year historical cost data and adjusted as necessary.

Exchanges of Value: Other services provided by the campus to Housing as an exchange of value include:

Administration & Finance Division

- *Human Resources* services, includes recruitment, employee relations, training and development, and classifications with cost estimates based on Housing employee headcount as a portion of campus wide staff employee headcount, resulting in a percentage that is applied to the *Human Resources* total cost estimate to arrive at the Housing allocation of cost.
- *Support Services* provided to Housing for purchasing and procurement card transactions, purchase orders, and vendor orders is calculated at estimated annual transactions multiplied by historical actual cost per transaction of \$38.

Information Technology Division

- *Admin. Computing (AC)* services are also provided to the Office of Housing & Residential Life (Housing) for various programming services. Cost estimates are based on historical actual cost estimates of 800 hours of service per year of labor and burden at a rate of \$72 per hour.
- *Common Management System (“CMS”)* Support services are provided to all CSUSB entities, including State operated departments, auxiliaries and enterprises. These services are provided by the Information Resources and Technology (IRT) department based on actual prior year direct and indirect cost history, and allocated based on relative departmental budget as a percentage of the overall campus budget.
- *Data Services and Help Desk* services provided to Housing are based on actual prior year costs for the number of Housing computers supported, and for technical and systems labor and burden directly related to Housing. Based on management’s judgment of offsets and exchange in value, some *Data Services and Help Desk* services are not reimbursed.

The “exchange of value” services provided by CSUSB to Housing are, in the judgment of management, offsets to the ongoing services provided to CSUSB by Housing that benefit the students, and the campus as a whole, and therefore are valuable to the campus, and are treated as exchanges of value. These exchanges in value offsets (non-reimbursable services) are documented in page 42 of this document.

Parking/Commuter Services (PS)

Cost Reimbursements: CSUSB recovers costs from PS based on the following methodologies:

Academic Affairs Division

- *Palm Desert Campus (PDC)* services are provided to Parking Services (PS) in support of its activities at PDC. PDC provides PS with a community Service Specialist, and administrative support. These services are valued at an estimated fully loaded rate of salary for one staff member, based on prior costs, plus a flat rate for administrative overhead.

Administration & Finance Division

- *Accounting* services are provided to Parking Services, including general accounting services, bursar office support, student accounts support, director’s office services, additional cashiering services, and miscellaneous support services. *Accounting* services are based on best estimates of actual cost

(direct and indirect) of its services, including time and other resources expended, and they are recovered through monthly charges calculated to reimburse CSUSB for actual direct and indirect costs.

- *Facilities Services (FS)*, including grounds maintenance, building maintenance for parking areas and structures, heating and air conditioning, elevators, storm drains, fire/life safety, and emergency generators and lighting are provided to PS. Additionally, bulk fuel, utilities, and various preventative maintenance services are provided to PS. *FS* provided to PS (except for bulk fuel, utilities, and preventative maintenance) are based on best estimates of direct and indirect costs for the various costs described, and are recovered through monthly charges. Bulk fuel, utilities, and preventative maintenance costs are direct-charged to PS (through chargebacks).
- *Human Resources* services, including recruitment, employee relations, training and development, classification, benefits, workers compensation and unemployment assistance are charged back to PS based on reasonable cost estimates of actual prior year costs identified specifically for the PS.
- *Payroll* services are also provided and billed monthly to PS. Payroll services provided to PS are based on level of effort estimates, resulting in a payroll total cost estimate, and that is recovered through monthly charges to PS.
- *Support Services* provided to PS include duplicating, purchasing and mail services. These services are provided based on a single fully-loaded rate that is a cost estimate of these services provided to PS in the prior year, with any adjustments necessary.
- *Accounts Payable (AP)* services provided to PS, including vendor payments processing, and maintenance of documentation for audit and reporting purposes, procurement card, travel document support, direct expenditures, parking permit and citation refunds, employee payments for travel and advances, and reporting of “use tax” on taxable items is provided to PS based on a best estimate 2% level of workload effort basis applied to estimated *AP* actual costs, and recovered through monthly charges.
- *Asset Management* services provided to Parking Services (PS), including property tags for equipment, physical inventory counts and disposal of equipment, and are charged on a direct cost estimate of 15 hours service time at a rate of \$30 per hour, and this cost is a chargeback cost recovery.
- *University Police* services are provided to Parking Services (PS) for such things as staff labor and benefits, vehicle and equipment, vehicle maintenance, onsite police office services, radio equipment and maintenance, record management and technical support, and administrative costs including literature for housing clients. Services are based on actual cost estimates using prior year historical cost information.

Exchanges of Value: Other services provided by the campus to Parking Services as an exchange of value include:

Administration & Finance Division

- *Facilities* are valued at the square footage of facilities provided to PS, multiplied by the facilities square foot cost. Based on management’s judgment of offsets and exchange in value, *Facilities* allowed to PS are not reimbursed.

Information Technology Division

- *Admin. Computing (AC)* services are also provided to PS for various programming services and student information extracts and transfers to CDs, and for standard T2 line system support. Cost estimates are based on historical actual cost estimates of 172 hours of service per year of labor and burden at a rate of \$72 per hour.
- *Common Management System (“CMS”)* Support services are provided to all CSUSB entities, including State operated departments, auxiliaries and enterprises. These services are provided by the Information Resources and Technology (IRT) department based on actual prior year direct and indirect cost history, and allocated based on relative departmental budget as a percentage of the overall campus budget.

The “exchange of value” services provided by CSUSB to Parking Services are, in the judgment of management, offsets to the ongoing services provided to CSUSB by Parking Services that benefit the students, and the campus as a whole, and therefore are valuable to the campus, and are treated as exchanges of value. These exchanges in value offsets (non-reimbursable services) are documented in page 49 of this document.

Santos Manuel Student Union (SMSU)

Cost Reimbursements: CSUSB recovers costs from SMSU based on the following methodologies:

Academic Affairs Division

- *Palm Desert Campus (PDC)* services are provided to the SMSU in support of its activities at PDC. PDC provides SMSU with student services support, as well as accounting and budgeting support. These services are valued at an estimated fully loaded rate of one-half time salary and benefits for one staff member, based on prior costs.

Administration & Finance Division

- *Accounting* services are provided to the SMSU, including bursar office support, student accounts support, and miscellaneous support services. *Accounting* services are based on best estimates of actual cost (direct and indirect) of its services, including time and other resources expended, and they are recovered through monthly charges calculated to reimburse CSUSB for actual direct and indirect costs.
- *Auxiliary Financial Services* including financial reporting, accounts payable processing, accounts receivable processing, payroll processing, and audit/tax return assistance are provided to the SMSU based on best estimates of actual cost (direct and indirect) for the services provided to the SMSU, including time and other resources expended, and they are recovered through monthly charges calculated to reimburse CSUSB for actual direct and indirect costs.
- *Facilities Services (FS)*, including grounds maintenance, fire/life safety, elevator maintenance, automatic door maintenance, heating and air conditioning, custodial and maintenance services are provided to the SMSU. Building maintenance, custodial services and utilities support for the student

union at Palm Desert Campus (PDC) is provided. Cost estimates are based on an allocation of PDC's student union occupied space. FS provided to SMSU (except utilities) are based on best estimates of direct and indirect costs for the various costs described, and are recovered through monthly charges. Utilities costs are direct-charged to SMSU (through chargebacks).

- *Human Resources* occasionally provides classification and recruitment reviews to SMSU, with cost estimates based on fully-loaded-cost per actual transaction.
- *University Police* services are provided to **SMSU** based on actual cost estimates of prior year incident reports related directly to SMSU.
- *Support Services* provided to SMSU include mail services, receiving and campus stores. These services are provided based on a single fully-loaded rate that is a cost estimate of these services provided to SMSU in the prior year, with any adjustments necessary.

Student Affairs Division

- *Student Affairs (SA)* provides services to SMSU by serving on the SMSU BOD, the SMSU Finance and Contracts Board, and by providing executive oversight to SMSU. SA also assists with scheduling, provides assistance 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 entirely on the administrative overhead allocation of the VP and office staff, based on the estimated time allocation that is directly associated with SMSU.

Exchanges of Value: Other services provided by the campus to the SMSU and the Recreational Sports Center as an exchange of value include:

Administration & Finance Division

- *University Police Services* are provided to the SMSU based on actual cost estimates of prior year incident reports related directly to the SMSU.

Information Technology Division

- *Admin. Computing (AC)* services are also provided to the Recreational Sports Center for various programming services such as server housing and updates. Cost estimates are based on historical actual cost estimates of 96 hours of service per year of labor and burden at a rate of \$72 per hour.
- *Common Management System ("CMS")* Support services are provided to all CSUSB entities, including State operated departments, auxiliaries and enterprises. These services are provided by the Information Technology (IT) Division based on actual prior year direct and indirect cost history, and allocated based on relative departmental budget as a percentage of the overall campus budget.

The "exchange of value" services provided by CSUSB to the SMSU are, in the judgment of management, offsets to the ongoing services provided to CSUSB by the SMSU and RSC that benefit the students, and the campus as a whole, and therefore are valuable to the campus, and are treated as exchanges of value. These exchanges in value offsets (non-reimbursable services) are documented in page **57** of this document.

Student Recreation & Fitness Center (SRFC)

Cost Reimbursements: CSUSB recovers costs from SRFC based on the following methodologies:

Administration & Finance Division

- *Accounting* services are provided to the SRFC, including bursar office support, student accounts support, and miscellaneous support services. *Accounting* services are based on best estimates of actual cost (direct and indirect) of its services, including time and other resources expended, and they are recovered through monthly charges calculated to reimburse CSUSB for actual direct and indirect costs.
- *Auxiliary Financial Services* including financial reporting, accounts payable processing, accounts receivable processing, payroll processing, and audit/tax return assistance are provided to the SRFC based on best estimates of actual cost (direct and indirect) for the services provided to the SRFC, including time and other resources expended, and they are recovered through monthly charges calculated to reimburse CSUSB for actual direct and indirect costs.
- *Facilities Services (FS)*, including grounds maintenance, fire/life safety, elevator maintenance, automatic door maintenance, heating and air conditioning, custodial and maintenance services are provided to the SRFC, along with pool maintenance services. *FS* provided to the SRFC (except utilities) are based on best estimates of direct and indirect costs for the various costs described, and are recovered through monthly charges. Utilities costs are direct-charged to SRFC (through chargebacks).
- *Human Resources* occasionally provides classification and recruitment reviews to SMSU, with cost estimates based on fully-loaded-cost per actual transaction.
- *University Police* services are provided to SRFC based on actual cost estimates of prior year incident reports related directly to SMSU.
- *Support Services* provided to SRFC include mail services, receiving and campus stores. These services are provided based on a single fully-loaded rate that is a cost estimate of these services provided to SRFC in the prior year, with any adjustments necessary.

Student Affairs Division

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

Exchanges of Value: Other services provided by the campus to the SRFC as an exchange of value include:

Administration & Finance Division

- *University Police Services* are provided to the SMSU based on actual cost estimates of prior year incident reports related directly to the SMSU.

Information Technology Division

- *Admin. Computing (AC)* services are also provided to the Recreational Sports Center for various programming services such as server housing and updates. Cost estimates are based on historical actual cost estimates of 96 hours of service per year of labor and burden at a rate of \$72 per hour.
- *Common Management System (“CMS”)* Support services are provided to all CSUSB entities, including State operated departments, auxiliaries and enterprises. These services are provided by the Information Technology (IT) Division based on actual prior year direct and indirect cost history, and allocated based on relative departmental budget as a percentage of the overall campus budget.

The “exchange of value” services provided by CSUSB to the SRFC are, in the judgment of management, offsets to the ongoing services provided to CSUSB by the SRFC that benefit the students, and the campus as a whole, and therefore are valuable to the campus, and are treated as exchanges of value. These exchanges in value offsets (non-reimbursable services) are documented in page 66 of this document.

Student Health and Psychological Counseling Center (Health Center)

The Health Center is a State operation, but it is substantially self-supporting. It receives student fees, and obtains additional revenue from its revenue-generating “Family Pact” activities (a Federal program). Some State support goes to the Health Center nonetheless because it resides on campus property. Cost reimbursements and exchanges of value are documented for full-disclosure and tracking purposes. Documentation shows that there are no cost reimbursements because the Health Center is a State operation.

Administration & Finance Division

- *Accounting* services are provided to the Health Center, including general accounting services, bursar office support, student accounts support, director’s office services, and miscellaneous support services. *Accounting* services are based on best estimates of actual cost (direct and indirect) of its services, including time and other resources expended, and they are recovered through monthly charges calculated to reimburse CSUSB for actual direct and indirect costs.

Exchanges of Value: Other services provided by the campus to the Health Center as exchanges of value are comprehensive, since the Health Center is a State operation (although substantially self-supported by fees). The services provided to the Health Center include:

Administration & Finance Division

- *Human Resources* services include recruitment, employee relations, training and development, and classification, workers compensation, and unemployment assistance with cost estimates based on Health Center employee headcount as a portion of campus wide staff employee headcount, resulting in a percentage that is applied to the *Human Resources* total cost estimate to arrive at the Health Center allocation of cost.

- *Payroll* services are also provided to the Health Center. Payroll services provided to the Health Center are based on level of effort estimates, resulting in a payroll total cost estimate.
- *Support Services* provided to the Health Center include asset management duties such as property tagging equipment, conducting physical inventories of equipment and disposal of equipment, and they are charged to the Health Center based on a reasonable estimate of actual support hours provided to the Health Center at the estimated actual charge rate.
- *Support Services* provided to the Health Center for purchasing and procurement card transactions, purchase orders, and vendor orders is calculated at estimated annual transactions multiplied by historical actual cost per transaction of \$38. Duplicating costs are calculated based on hours of work, including burden, and materials, for the work specifically requested. Accounts payable services are for vendor payments, and maintenance of documentation for reporting and audits, as well as services for travel, procurement card, and direct expenditures, and these costs are calculated based on an estimate of 3 percent of total campus wide workload.
- *University Police Services* are provided to the Health Center and costs of services are based on actual-cost estimates of prior year incident reports related directly to the Health Center.

Information Technology Division

- *Admin. Computing (AC)* services are also provided to the Student Health & Psychological Counseling Center (Health Center) for the nightly student information extract transfer, email requests to students, and SSN to Student ID conversions. Cost estimates are based on historical actual cost estimates of 96 hours of service per year of labor and burden at a rate of \$72 per hour.
- *Common Management System (“CMS”)* Support services are provided to all CSUSB entities, including State operated departments, auxiliaries and enterprises. These services are provided by the Information Technology (IT) department based on actual prior year direct and indirect cost history, and allocated based on relative departmental budget as a percentage of the overall campus budget.

The “exchange of value” services provided by CSUSB to the Health Center are, in the judgment of management, offsets to the ongoing services provided to CSUSB by the Health Center that benefit the students, and the campus as a whole, and therefore are valuable to the campus, and are treated as exchanges of value. These exchanges in value offsets (non-reimbursable services) are documented in page **77** of this document.

University Enterprise Corporation (UEC)

Cost Reimbursements: CSUSB recovers costs from the UEC based on the following methodologies:

Administration & Finance Division

- *Accounting* provides Bursar's Office services to the UEC. These accounting services are based on best estimates of actual cost (direct and indirect) of its services, including time and other resources expended.
- *Auxiliary Accounting* services including financial reporting, accounts payable processing, accounts receivable processing, payroll processing, and audit/tax return assistance are provided to the **UEC** based on best estimates of actual cost (direct and indirect) for the services provided to the UEC, including time and other resources expended, and they are recovered through monthly charges calculated to reimburse CSUSB for actual direct and indirect costs.
- *Auxiliary and Business Services* including contract management, support for the bookstore and dining operations, and general administrative oversight are provided to the UEC based on best estimates of actual cost (direct and indirect) for the services provided to the UEC, including time and other resources expended, and they are recovered through monthly charges calculated to reimburse CSUSB for actual direct and indirect costs.
- *Facilities Services (FS)*, including UEC Building maintenance, fire/life safety, custodial services, automatic doors, heating and air conditioning, and utilities, Coyote Bookstore maintenance and utilities, Veterans Success Center custodial services, Commons/Food Services fire/life safety and utilities and Office of Research and Sponsored Programs custodial services, fire/life safety, heating and air conditioning services are provided to UEC. Services other than utilities are based on best estimates of direct and indirect costs for the various costs described, and are recovered through monthly charges. Vendor services are treated as pass-through contact services that are managed by FS and direct-charged to UEC. Utilities are direct-charged to UEC (through chargebacks).
- *Facilities Services (FS)* provides maintenance and utilities services to the PDC Bookstore. Amounts are based on actual costs incurred for direct services and utility bills.
- *Human Resources* services, including employee relations, benefits, workers compensation, and unemployment assistance are charged back to the UEC based on reasonable cost estimates of actual prior year costs identified specifically for the UEC. Additionally, Human Resources occasionally provides classification and recruitment reviews to UEC, with cost estimates based on fully-loaded-cost per actual transaction.
- *Support Services* including check processing costs are charged to the UEC based on a full cost estimate per check processed. Asset management duties such as property tagging equipment, conducting physical inventories of equipment, and disposal of equipment are charged to the UEC based on a reasonable estimate of support hours provided to the UEC at the estimated charge rate. Contract administration includes bid preparation and RFP preparation for Sponsored Programs Administration, evaluation of responses, contract awarding, assessment of bonds and insurance,

monitoring of payments, and response to attorney and public records act requests. Reimbursement costs are based on a prior year experienced estimate of actual hours charged at a fully-loaded rate.

- *University Police Services* are provided to the **UEC** based on actual cost estimates of prior year incident reports related directly to the UEC.

Information Technology Division

- *Data Center Services* will host 3 tower servers, including UPS, physical security, AIC, Electrical Power, Generator, and will provide technical support in preparing all network, power, and UPS connections.

Student Affairs Division

- The *Financial Aid Office (FAO)* provides a liaison for the UEC. These services are based on actual cost estimates for the prior year.

Sponsored Programs

- *Sponsored Programs* services are provided to the UEC and these include oversight and administration of sponsored programs and post awards activities with value based on best estimates of actual cost (direct and indirect) for the services provided to the UEC, including time and other resources expended, and they are recovered through monthly charges calculated for actual direct and indirect costs.

Exchanges of Value: Other services provided by the campus to the UEC as an exchange of value include:

Administration & Finance Division

- *Facilities Services* provides maintenance and utilities to the PDC Bookstore based on actual costs incurred for direct services and utility bills.
- *Human Resources (HR)* services for training are provided to the UEC at an estimated level of attendees for classes, and an estimated fully-loaded rate based on prior year history, but unlike some other HR costs that are reimbursed, these minor training costs are not reimbursed based on management's judgment of offsets and exchange in value provided by the UEC.
- *University Police Services* are provided to the UEC based on actual cost estimates of prior year incident reports related directly to the UEC.

Information Technology Division

- *Common Management System ("CMS")* Support services are provided to all CSUSB entities, including State operated departments, auxiliaries and enterprises. These services are provided by the Information Technology (IT) division based on actual prior year direct and indirect cost history, and allocated based on relative departmental budget as a percentage of the overall campus budget.

The "exchange of value" services provided by CSUSB to the UEC are, in the judgment of management, offsets to the ongoing services provided to CSUSB by the SMSU and RSC that benefit the students, and the campus as a whole, and therefore are valuable to the campus, and are treated as exchanges of value. These exchanges in value offsets (non-reimbursable services) are documented in page **86** of this document.

CSUSB Children's Center

Cost Reimbursements: CSUSB recovers costs from the CC based on the following methodologies:

Administration & Finance Division

- *Support Services* including asset management duties such as property tagging equipment, conducting physical inventories of equipment, and disposal of equipment are charged to the CC based on a reasonable estimate of support hours provided to the CC at the estimated charge rate.
- *Facilities Services (FS)*, including grounds maintenance, fire/life safety, heating and air conditioning, custodial and maintenance services are provided to the CC. *FS* provided to the CC (except utilities) are based on best estimates of direct and indirect costs for the various costs described, and are recovered through monthly charges. Utilities costs are direct-charged to SRFC (through chargebacks).

Exchanges of Value: Other services provided by the campus to the CC as an exchange of value include:

Information Technology Division

- *Common Management System ("CMS")* Support services are provided to all CSUSB entities, including State operated departments, auxiliaries and enterprises. These services are provided by the Information Resources and Technology (IRT) department based on actual prior year direct and indirect cost history, and allocated based on relative departmental budget as a percentage of the overall campus budget.

The "exchange of value" services provided by CSUSB to the CC are, in the judgment of management, offsets to the ongoing services provided to CSUSB by the CC that benefit the students, and the campus as a whole, and therefore are valuable to the campus, and are treated as exchanges of value, although the campus has not yet fully documented the details of value provided by the CC.

Associated Students, Inc.

**ASSOCIATED STUDENTS, INC.
COST STUDY**

ADMINISTRATION & FINANCE DIVISION

FINANCE AREAS

Methodology

- Average methodology with MPP costs excluded.

Estimated Cost of Services

(Specific services are outlined in the Finance Areas, Listing of services provided to campus auxiliaries)

Unit	ASI
Budget Office	4,994
Accounting - Director's Office	0
Accounting - Student Financial Services	0
Accounting - Bursar	1,947
Accounting - Student Accounts	2,419
Accounting - General Accounting	1,833
Accounting - Reporting and Tax	880
Support Services - Accounts Payable	0
Support Services - Purchasing	965
Support Services - Mail/Receiving/Property	302
Aux Fin	73,026
Total Distribution of Effort	\$ 86,366
OTHER SERVICES	
Building Rent to UEC	1,513
Total Other Services	\$ 1,513
Total Billable	\$ 87,879
Less Direct Charges and other credits	0
Net Cost Recovery FY 2015-16	\$ 87,879

HUMAN RESOURCES

Methodology

- *Human Resources* occasionally provides classification and recruitment reviews to **ASI**, with cost estimates based on fully-loaded-cost per actual transaction. Costs are reimbursed by chargeback.

Estimated Cost of Services

Each Classification Review:	\$150
Each Recruitment Effort:	\$130

ITS DIVISION

Methodology

- Direct methodology with MPP costs excluded.

Estimated Cost of Services

(Specific services are outlined in the ITS, Listing of services provided to campus auxiliaries)

Unit	ASI
Administrative Comp & Bus. Intelligence	0
Technology Ops & Customer Support	0
Data Center Services	0
TNS	2,292
Total Distribution of Effort	\$ 2,292
Total Billable	\$ 2,292
Less: Direct Charges and Other credits	0
Net Cost Recovery for FY 2015-16	\$ 2,292

STUDENT AFFAIRS DIVISION

Methodology

- Direct methodology with MPP costs included.

Estimated Cost of Services

(Specific services are outlined in the Student Affairs, Listing of services provided to campus auxiliaries)

Unit	ASI
Vice President's Office	77,145
Financial Aid (2)	0
Other (SMSU State-side employee)	0
Total Billable	\$ 77,145
Less: Direct Charge	
Net Due - FY 2015-16	\$ 77,145

**ASSOCIATED STUDENTS, INC.
NON-REIMBURSABLE SERVICES TO CAMPUS
2015-16**

<u>Budget Category</u>	<u>FY 2015-2016 Budget</u>
ASI Scholarships	\$53,440
Athletics Scholarships	430,000
Presidential Academic Excellence Scholarship (PAES)	53,440
Children's Center	164,160
Student Research and Travel	69,440
Club Allocation Budget	51,000
Special Events	75,000
Student Planners with Campus Info	<u>25,000</u>
SUBTOTAL:	\$921,480

Additional contributions to campus during AY 2014-15

AMOUNT	DATE	PURPOSE
\$1,500.00	10/21/2014	musical performances and dancers for the Dia De Los Muertos
\$35,000.00	11/4/2014	Internship Stipend Career Readiness Program
\$2,094.00	12/2/2014	Applying to Grad School 2-day Boot Camp
\$35,000.00	12/2/2014	Office of Student Money Management Pilot Program
\$25,000.00	1/20/2015	CSUSB 2015 President's Showcase on February 7th
\$1,000.00	2/3/2015	3rd Annual Pioneer Breakfast
\$2,097.00	2/3/2015	Danny Ramadan Benefit Concert & Scholarship Fund
\$3,000.00	2/17/2015	Q-Summit
\$22,500.00	3/3/2015	ASI Programming for the remainder of the academic year
\$8,500.00	3/17/2015	External Affairs travel for the remainder of the academic year
\$12,500.00	4/21/2015	HACU conference
\$16,000.00	5/5/2015	Washington Center Summer Internship
\$4,357.00	5/5/2015	Annual Transition dinner
\$2,000.00	5/5/2015	Nepal Earthquake
\$2,000.00	5/19/2015	Presidential Leadership Summit
\$3,000.00	5/19/2015	Annual Student Art Exhibition
\$80,000.00	5/19/2015	bike friendly campus
\$1,500.00	5/19/2015	Magna Carta
\$50,000.00	6/2/2015	Stand Up for San Bernardino
\$50,000.00	6/2/2015	Class Gift - Leadership Challenge Course
\$357,048.00	SUBTOTAL	

GRAND TOTAL \$1,278,528

College of Extended Learning

COLLEGE OF EXTENDED LEARNING COST STUDY

ADMINISTRATION & FINANCE DIVISION

FINANCE AREAS

Methodology

- Average methodology with MPP costs excluded.

Estimated Cost of Services

(Specific services are outlined in the Finance Areas, Listing of services provided to campus auxiliaries)

Unit	CEL
Budget Office	9,989
Accounting - Director's Office	0
Accounting - Student Financial Services	0
Accounting - Bursar	9,184
Accounting - Student Accounts	11,413
Accounting - General Accounting	8,645
Accounting - Reporting and Tax	4,149
Support Services - Accounts Payable	31,713
Support Services - Purchasing	29,492
Support Services - Mail/Receiving/Property	9,228
Aux Fin	0
Total Distribution of Effort	\$ 113,813
Total Billable	\$ 113,813
Less Direct Charges and 25% Credit to CEL for Summer Session	(28,453)
Net Cost Recovery FY 2015-16	\$ 85,360

FACILITIES SERVICES

Methodology

- **Facilities Services (FS)** provides services, including automatic door, fire/life safety, grounds, and heating and air conditioning, to the **College of Extended Learning (Yasuda Center.)** Services provided (except for vendor services managed by FS and utilities) are based on best estimates of direct and indirect costs. Vendor services are treated as pass-through contract services and are managed by FS. Utilities are direct-charged through chargebacks.

Estimated Cost of Services

Automatic Door Maintenance	\$ 192
Fire/Life Safety Services	\$ 2,470
Grounds Services	\$ 12,611
Heating & Air Conditioning Services	\$ 7,956
TOTAL	\$ 23,229
Utilities (Estimate) Utilities will be charged back based on actual costs.	\$ 39,000

Methodology

- **Facilities Services (FS)** provides services to the **College of Extended Learning (Sierra Hall rooms 131 and 134.)** Cost estimates are based on an allocation of CEL occupied office space as a percentage of total campus office space, resulting in a percentage applied to total campus services and utilities costs.

Estimated Cost of Services

Utilities/Building & Custodial Maintenance (3,339 sq. ft. @ \$10.45/sq. ft)	\$ 34,892
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HUMAN RESOURCES and PAYROLL

Methodology

- *Human Resources* classification and recruitment reviews, and other services with cost estimates based on **College of Extended Learning (CEL)** employee headcount as a portion of campus wide staff employee headcount, resulting in a percentage that is applied to the *Human Resources* total cost estimate to arrive at the CEL allocation.

Estimated Cost of Services

No. of Employees	1,068
No. of CEL Services Staff	<u>40</u>
Total	1,108
CEL Percentage of Total	3.6%
Human Resources Budget	\$990,407
CEL Share	\$35,655

Methodology

- *Payroll* services are provided and billed monthly to CEL. Payroll services provided to the CEL are based on level of effort estimates, resulting in a payroll total cost estimate, and that is recovered through monthly charges to the CEL.

Estimated Cost of Services	\$10,137
Reimbursement to Payroll	\$10,137

UNIVERSITY POLICE

Methodology

- *University Police* Services are provided to the **CEL** in the Sierra Hall building and to the CEL Yasuda Center based on actual cost estimates of prior year incident reports related directly to the CEL.

Estimated Cost of Services (Based on prior year incident report)

Number of Incidents Associated with CEL	37
Total Incidents	12,621
Percentage of Total	0.29%
Staff Costs Associated with Incidents	\$1,767,170
Share of Cost	\$5,125

ITS DIVISION

Methodology

- Direct methodology with MPP costs excluded.

Estimated Cost of Services

(Specific services are outlined in the ITS, Listing of services provided to campus auxiliaries)

Unit	CEL
Administrative Comp & Bus. Intelligence (2)	60,673
Technology Ops & Customer Support	104,980
Data Center Services	4,045
TNS	2,292
Total Distribution of Effort	\$ 171,989
OTHER SERVICES	
Technology Ops & Customer Support (Hardware Hosting)	0
TNS (Annual Maintenance charges)	674
Total Other Services	\$ 674
Total Billable	\$ 172,663
Less: Direct Charges and 25% Credit to CEL for Summer Session	\$ (108,014)
Net Cost Recovery for FY 2015-16	\$ 64,650

STUDENT AFFAIRS DIVISION

Methodology

- Direct methodology with MPP costs included.

Estimated Cost of Services

(Specific services are outlined in the Student Affairs, Listing of services provided to campus auxiliaries)

Unit	CEL
Vice President's Office	0
Financial Aid	19,991
Other (SMSU State-side employee)	0
Total Billable	\$ 19,991
Less: Direct Charge/other credits	0
Net Due - FY 2015-16	\$ 19,991

**COLLEGE OF EXTENDED LEARNING
NON-REIMBURSABLE SERVICES TO CAMPUS
2015-2016**

International Recruitment Assistance/IEP

The English Language Program transitioned students that it recruited to CSUSB matriculation status. The values noted below are actual matriculations during the current fiscal year for undergraduate and graduate students:

Summer 2014, 4 st.	35,536
Fall 2014, 64 st.	981,307
Winter 2015, 42 st.	392,242
Spring 2015, 38 st.	179,746

Additionally, contribution for students transitioned in previous years and retained by the university is:

	AY 2010-2011		AY 2011-2012		AY 2012-2013		AY 2013-2014	
	\$ 7,141,895	225	\$ 6,702,505	218	\$ 4,354,365	180	\$ 2,244,207	147
Fall	\$ 1,229,834	43	\$ 1,470,534	51	\$ 1,045,064	42	\$ 649,281	49
Winter	\$ 705,186	19	\$ 770,868	21	\$ 848,098	33	\$ 450,794	28
Spring	\$ 5,206,875	163	\$ 4,461,103	146	\$ 2,461,204	105	\$ 1,144,132	70

Total Matriculation value 22,031,802

Dean, TESOL Academic Coordinator & Staff international travel
For University Recruitment 75,469

2+2 Program

CEL operates a 2+2 program in Vietnam that recruits students into the University after they complete first 2 years at the National Economics University (NEU) in Vietnam. CEL provides intensive English program on site in Vietnam and pays salary and benefit expenses of the Vietnam Director and instructors. Revenue collected from the 2+2 students do not cover all those expenses.

Portion of Vietnam operations not covered by tuition revenue: 60,411

Total International Recruitment Value **\$22,167,682**

Early Start Program

Destination Student Tuition Discount **\$223,076**

Staff Committee Service to University Committees

Tatiana Karmanova, Dean	
Council for International Affairs (50 hrs.)	4700
Academic Affairs Council (25 hrs.)	2350
Administrative Council (14 hrs.)	1316
IT Governance Executive Committee (12 hrs.)	1128
Strategic Planning (10 hrs.)	940
International Management Group (30 hrs.)	2820
Study Abroad Committee (8 hrs.)	752
Professors-Across-Borders Executive Committee (10 hrs.)	940
Distributed Learning Committee (15 hrs.)	1410
Jack Paduntin, Associate Dean	
Council for International Affairs (8 hrs.)	672
International Recruitment (50 hrs.)	4200
Jane Payne, Marketing Director	
International Student Recruitment View book revision (20 hrs.)	1220
Deirdre Thomas, Director PACE	
Campus Accessibility Advisory Board (1 hr.)	70
Campus Calendar Committee (1 hr.)	70
University Center for Development Disabilities (1 hr.)	70
Sue Anderson, Director PACE-PDC	
Palm Desert Campus Dean's Cabinet (10 hrs.)	490
Palm Desert Campus Graduation (5 hr.)	245
Stacia McCambridge, Student Services Senior Administrator	
Student Administration/ Common Management Committee (20 hrs.)	940
Suzy Sharweed, International Extension Programs Coordinator	
WASC committee (60 hrs.)	2700
Bystander Training (20 hrs.)	900
Coordination of TESOL teaching observation (25 hrs.)	1125
Eyad Alfattal, Senior Program Administrator	
Campus Website Committee (10 hrs.)	520
Jerdy Sterling, ASA	

Palm Desert Commencement (5 hrs.)	60
Rancho Mirage Women’s Club Luncheon, 2 times (3 hrs.)	36
Palm Desert Golf Tournament Fundraiser (5 hrs.)	60
Rose Wilson, Senior Program Administrator	
Coyote First Step Planning Meeting (120 hrs.)	5640
Student Community Focus Group (24 hrs.)	1128
Student Administration/Common Management Committee (48 hrs.)	2256
Student Administration User Group (18 hrs.)	846
Distributed Learning Committee (36 hrs.)	1692
Aurora Vilchis, Student Advisor	
Travel Advisory Committee (12 hrs.)	480
Student Success Initiative Advisory Board (3 hrs.)	120
Association of Latino Faculty Staff & Student (ALFSS) (20 hrs.)	800
Latino Education Advocacy Days (LEAD) (20 hrs.)	800
Andrew German, Program Administrator	
Building Safety, Co-Building Coordinator, Sierra Hall (10 hrs.)	330
Changhee Song, Program Administrator	
Agent Management and Relations (100 hrs.)	3330
Total Staff Value	<u>\$47,126</u>
Total CEL Contribution	<u>\$22,437,884*</u>

*Revised 10/2015 - See Addendum included at end of document

CSUSB Philanthropic Foundation

CSUSB Philanthropic COST STUDY

ADMINISTRATION & FINANCE DIVISION

FINANCE AREAS

Methodology

- Average methodology with MPP costs excluded.

Estimated Cost of Services

(Specific services are outlined in the Finance Areas, Listing of services provided to campus auxiliaries)

Unit	Phil
Budget Office	4,812
Accounting - Director's Office	0
Accounting - Student Financial Services	0
Accounting - Bursar	GF
Accounting - Student Accounts	GF
Accounting - General Accounting	3,227
Accounting - Reporting and Tax	1,549
Support Services - Accounts Payable	1,852
Support Services - Purchasing	1,723
Support Services - Mail/Receiving/Property	539
Aux Fin	137,343
Total Distribution of Effort	\$ 151,045
OTHER SERVICES	
Building Rent to UEC	2,846
Total Other Services	\$ 2,846
Total Billable	\$ 153,891
Less Direct Charges and other credits	
Net Cost Recovery FY 2015-16	\$ 153,891

AUXILIARY HUMAN RESOURCES

Methodology

- *UEC (or Auxiliary) Human Resources* services including but not limited to hiring/recruitment, compensation, policy/procedure implementation, training, employee relations, benefits, workers compensation and unemployment assistance are charged back to the CSUSB Philanthropic Foundation (PF) based on reasonable cost estimates of actual prior year costs identified specifically for the PF.

Estimated Cost of Services

Estimated Cost of UEC/Auxiliary Human Resources Service: **\$2,823**

INFORMATION TECHNOLOGY SERVICES DIVISION

Methodology

- Direct methodology with MPP costs excluded.

Estimated Cost of Services

(Specific services are outlined in the ITS, Listing of services provided to campus auxiliaries)

Unit	Phil
Administrative Comp & Bus. Intelligence (2)	0
Technology Ops & Customer Support	0
Data Center Services	0
TNS	2,292
Total Distribution of Effort	\$ 2,292
Total Billable	\$ 2,292
Less: Direct Charges and Other credits	0
Net Cost Recovery for FY 2015-16	\$ 2,292

**CSUSB Philanthropic Foundation
NON-REIMBURSABLE SERVICES TO CAMPUS
2015-16**

The CSUSB Philanthropic Foundation is a non-profit corporation chartered solely to support, benefit and advance the mission of California State University, San Bernardino that fosters a supportive and welcoming social and physical setting where students, faculty and staff feel they belong and can excel.

The CSUSB Philanthropic Foundation provides the following non-reimbursed services and support to the campus community:

Outright fiscal Support to CSUSB Administrative Divisions to support community and government relations, outreach, and professional development:

• The Office of the President	\$31,714
• The Division of Administration and Finance	\$10,000
• The Division of Student Affairs	\$10,000
• The Division of Information Technology Services	\$10,000
• The Division of Academic Affairs/Provosts Office	\$10,000
Total Division Support:	\$71,714

Campus-Wide Support:

• Registers the Philanthropic Foundation with the CA State Attorney General's office so campus departments may legally conduct raffles and opportunity drawings	\$20
• Registration to fundraise in states outside of California	\$980
• Covers costs of bank fees on gifts received through credit card transactions	\$5,300
• Campus fundraising consultant	\$75,000
• Covers cost of State Controllers fees for charitable payroll deductions	\$2,000
Total:	\$83,300

Supports campus department fundraisers and/or scholarship fundraisers:

• Athletics Dave Stockton Tournament sponsorship	\$1,450
• CSUSB Scholarship Mountain Communities Polar Bear Plunge	\$2,000
• Sponsorship for Spirit of the Entrepreneur event	\$1,500
• EOP Alumni Golf Tournament	\$400
• President's Showcase	\$1,500
Total:	\$6,850

Total cost of all services provided: \$161,864

Office of Housing and Residential Life

**OFFICE OF HOUSING AND RESIDENTIAL LIFE
COST STUDY**

ADMINISTRATION & FINANCE DIVISION

FINANCE AREAS

Methodology

- Average methodology with MPP costs excluded.

Estimated Cost of Services

(Specific services are outlined in the Finance Areas, Listing of services provided to campus auxiliaries)

Unit	Housing
Budget Office	26,576
Accounting - Director's Office	0
Accounting - Student Financial Services	0
Accounting - Bursar	9,480
Accounting - Student Accounts	11,781
Accounting - General Accounting	8,924
Accounting - Reporting and Tax	4,283
Support Services - Accounts Payable	23,414
Support Services - Purchasing	21,774
Support Services - Mail/Receiving/Property	6,813
Aux Fin	0
Total Distribution of Effort	\$ 113,045
Total Billable	\$ 113,045
Less Direct Charges and other credits	0
Net Cost Recovery FY 2015-16	\$ 113,045

FACILITIES SERVICES

Methodology

Facilities Services (FS) provides services, including backflow certification, elevator maintenance and permitting, fire/life safety, and grounds to for the **Office of Housing and Residential Life**. Services provided (except for vendor services managed by FS and utilities) are based on best estimates of direct and indirect costs. Vendor services are treated as pass-through contract services and are managed by FS. Utilities are direct-charged through chargebacks.

Estimated Cost of Services:		
	Backflow Certification	\$ 70
	Elevator Maintenance	\$ 14,142
	Elevator Permitting	\$ 6,209
	Fire/Life Safety Services	\$ 40,925
	Grounds Services	\$ <u>92,400</u>
	TOTAL	\$153,746
	Utilities (Estimate) Utilities will be charged back based on actual costs.	\$353,000

HUMAN RESOURCES and PAYROLL

Methodology (Human Resources)

- *Human Resources* services, include recruitment, employee relations, reclassifications, training and development, and classifications with cost estimates based on **Housing** employee headcount as a portion of campus wide staff employee headcount, resulting in a percentage that is applied to the *Human Resources* total cost estimate to arrive at the Housing allocation of cost

Estimated Cost of Services

No. of Employees	1,068
No. of Housing Staff	<u>25</u>
Total	1,093
Housing Percentage of Total	2.3%
Human Resources Budget	\$990,407
Housing Share	\$22,779

Methodology (Payroll)

- *Payroll* services are also provided and billed monthly to **PS**. Payroll services provided to the PS are based on level of effort estimates, resulting in a payroll total cost estimate, and that is recovered through monthly charges to PS.

Estimated Cost of Services

Estimated Cost of Payroll Services:

Payroll Services	\$13,007
Reimbursement to Payroll	<u>\$13,007</u>
Difference	-0-

UNIVERSITY POLICE

Methodology

- *University Police* services are provided to **Office of Housing (Housing)** for such things such as onsite police officer services, vehicle and equipment, vehicle maintenance, radio equipment and maintenance, record management and technical support, computer maintenance and other IT costs, and administrative costs including literature for housing clients. Services are based on actual cost estimates of prior year historical cost information related directly to Housing.

Estimated Cost of Services

1. Police Sergeant, Police Officer, and Community Service Officers	\$373,949
2. Police Vehicles with Housing Graphics, Radio, Laptop, Emergency Equipment (Maintenance and gasoline)	\$10,000
3. Crime Prevention pamphlets, brochures and whistles.	\$3,500
4. Computer(s) and monitor(s) for Police Office located in Housing	\$5,500
5. Training (CPR/FA, Pepper Spray and Self Defense)	\$5,000
6. Hospitality	\$2,000
7. Supplies, Services and Maintenance	<u>25,000</u>
Total Cost	\$424,949
Reimbursement from Housing	\$424,949

ITS DIVISION

Methodology

- Direct methodology with MPP costs excluded.

Estimated Cost of Services

(Specific services are outlined in the ITS, Listing of services provided to campus auxiliaries)

Unit	Housing
Administrative Comp & Bus. Intelligence	59,629
Technology Ops & Customer Support	4,390
Data Center Services	148,993
TNS	32,098
Total Distribution of Effort	\$ 245,110
OTHER SERVICES	
Technology Ops & Customer Support (Hardware Hosting)	0
TNS (Annual Maintenance charges)	19,189
Total Other Services	\$ 19,189
Total Billable	\$ 264,299
Less: Direct Charges and Other credits	0
Net Cost Recovery for FY 2015-16	\$ 264,299

STUDENT AFFAIRS DIVISION

Methodology

- Direct methodology with MPP costs included.

Estimated Cost of Services

(Specific services are outlined in the Student Affairs, Listing of services provided to campus auxiliaries)

Unit	Housing
Vice President's Office	134,137
Financial Aid	0
Other (SMSU State-side employee)	0
Total Billable	\$ 134,137
Less: Direct Charge	\$ (130,230)
Net Due - FY 2015-16	\$ 3,907

**OFFICE OF HOUSING AND RESIDENTIAL LIFE
NON-REIMBURSABLE SERVICES TO CAMPUS
2015-16**

The Office of Housing and Residential Life offers the following service to the campus

Category	% of Staff	Calculation	Note
Program Development (including Academic Initiatives and Retention Efforts and the promotion of campus wide events and departments). Provide "Open to Campus" programs. Constitutes approximately 40% of all programs offered by OHRL. Examples include: Tunnel of Oppression, Welcome Week, Leadership Summit, LGBT Summit, Black Scholars Summit, First Year Experience, etc. Total includes 30-40% of professional staff overseeing the programs, 30% of student staff organizing programs and equipments/supplies used for the various programs. Academic Initiatives includes 10% of professional staff overseeing the programs and various operational costs (duplicating and supplies). Promotion of campus wide events constitutes 10% of Resident Assistant duties and responsibilities and include posting flyers and posters that clubs and organizations drop off at OHRL to advertise upcoming events, creating a monthly calendar of campus activities (distributed to all residents) and organizing resident participation at various events. Also includes the creation of a handbook given to all residents that includes information and advertisement about specific departments and services on campus at no cost to the department. Departments include Student Leadership and Development, Cross Cultural Center, Career Development Center, UPD, CUPS, etc.			
Welcome Week & Welcome Back Days	42%	\$ 29,989	Avg SSP II salary + benefits (71,403) Avg SSP II salary + benefits (71,403) *
Welcome Week - 4 Area Coordinators	30%	\$ 85,684	4 = 285,612
Welcome Week - MPP I	20%	\$ 18,653	MMP salary + benefits
Welcome Week Programming		\$ 8,240	
Room for 4 Program Coordinators for summer months		\$ 26,277	4 months room Includes room and board for 4 PCs; 30% of work by PCs is attended by non-residents
Program Coordinator - Large scale programming		\$ 23,389	
Residence Hall Association		\$ 16,595	40% of work supports campus Avg SSP II salary + benefits (71,403) *
Residence Hall Association - staff support	10%	\$ 21,421	3 = 214,209
Promote campus involvement	10%	\$ 62,724	RA responsibilities
Tunnel of Oppression	50%	\$ 35,702	SSP II salary + benefits
Tunnel of Oppression - Program Coordinators		\$ 3,662	75% of PC work
Homecoming Week - Area Coordinator	0%	\$ 0	SSP II salary + benefits
Homecoming Week - MPP	0%	\$ 0	MPP I salary + benefits
Summits - Area Coordinator	20%	\$ 42,842	3 SSP II salary + benefits
Academic Initiatives	5%	\$ 18,944	4 SSP II and 1 MPP
FYE staff support (Sept - Dec)	30%	\$ 42,842	2 SSP II
FYE staff support (Jan - June)	50%	\$ 35,702	1 SSP II
Resident Handbook		\$ 2,575	
TOTAL		\$ 475,241	

Guest and Conference Services (including Guest Housing and Summer Conference Program). Coordinate conference groups who stay overnight and who utilize various facilities on campus. Groups include but are not limited to sports camps, Guest Housing (for visiting professors, speakers, new faculty, etc.) SOAR Orientation program, Night with the Pack, and internal academic programs. Total includes staff salary, Conference Assistants, and discounts given to various groups in order to make overall program affordable for the participants (which are absorbed by OHRL).

Parking/Commuter Services

PARKING/COMMUTER SERVICES COST STUDY

ACADEMIC AFFAIRS DIVISION

PALM DESERT CAMPUS

Methodology

- *Palm Desert Campus (PDC)* services are provided to Parking Services (PS) in support of its activities at PDC. PDC provides PS with a community Service Specialist, and administrative support. These services are valued at an estimated fully loaded rate of salary for one staff member, based on prior costs, plus a flat rate for administrative overhead.

Estimated Cost of Services

Salary for Community Service Specialists	\$30,000
Administrative Overhead	<u>\$1,000</u>
Total Expenses	\$31,000
<i>Reimbursement to PDC</i>	\$31,000

ADMINISTRATION & FINANCE DIVISION

FINANCE AREAS

Methodology

- Average methodology with MPP costs excluded.

Estimated Cost of Services

(Specific services are outlined in the Finance Areas, Listing of services provided to campus auxiliaries)

Unit	Parking
Budget Office	14,655
Accounting - Director's Office	0
Accounting - Student Financial Services	0
Accounting - Bursar	8,211
Accounting - Student Accounts	10,203
Accounting - General Accounting	7,729
Accounting - Reporting and Tax	3,709
Support Services - Accounts Payable	17,709
Support Services - Purchasing	16,469
Support Services - Mail/Receiving/Property	5,153

Aux Fin	0
Total Distribution of Effort	\$ 83,838
Total Billable	\$ 83,838
Less Direct Charges and other credits	-0-
Net Cost Recovery FY 2015-16	\$ 83,838

FACILITIES SERVICES

Methodology

- *Facilities Services (FS)*, provides services, including elevator maintenance and permitting, emergency lighting and generator maintenance, fire/life safety, fire pump maintenance, grounds, heating and air conditioning, and storm drain management to the Parking Services Lots and Structures. Services provided (except for vendor services managed by FS, bulk fuel, and utilities) are based on best estimates of direct and indirect costs. Vendor services are treated as pass-through contract services and are managed by FS. Bulk fuel and utilities are direct-charged through chargebacks.
- Facilities Services (FS) provides services to Parking Services (University Hall room 039.) Cost estimates are based on an allocation of PS occupied office space as a percentage of total campus office space, resulting in a percentage applied to total campus services and utilities costs.

Estimated Cost of Services

Lots and Structures

Elevator Maintenance	\$ 6,327
Elevator Permitting	\$ 1,777
Emergency Generators Maintenance	\$ 3,222
Emergency Lighting Maintenance	\$ 9,314
Fire/Life Safety Services	\$ 16,427
Fire Pump Diesel Engines Maintenance	\$ 5,250
Grounds Services	\$162,432
Heating & Air Conditioning Services	\$ 719
Storm Drain Maintenance	<u>\$ 1,000</u>
TOTAL	\$206,468

University Hall-039

Utilities/Building & Custodial Maintenance (1,400 sq. ft. x \$10.45/sq. ft)	<u>\$ 14,630</u>
TOTAL	\$ 14,630

Bulk Fuel (Estimate) Bulk Fuel will be charged back based on actual costs.	\$ 14,000
Utilities (Estimate) Utilities will be charged back based on actual costs.	\$ 81,500

Building Maintenance and Automotive services will be charged back to department based on actual cost.

HUMAN RESOURCES & PAYROLL

Human Resources

Methodology

- *Human Resources* services, including recruitment, employee relations, reclassifications, and training and development, classification, benefits, workers compensation and unemployment assistance are charged back to **Parking Services (PS)** based on reasonable cost estimates of actual prior year costs identified specifically for the PS.

Estimated Cost of Services

No. of Employees	1,068
No. of Parking/Commuter Services Staff	<u>19</u>
Total	1,087
Parking Percentage of Total	2%
Human Resources 13-14 Baseline Budget	\$990,407
Parking Share	\$19,808
Reimbursement to HR	\$19,808

Payroll

Methodology

- *Payroll* services are also provided and billed monthly to **PS**. Payroll services provided to the PS are based on level of effort estimates, resulting in a payroll total cost estimate, and that is recovered through monthly charges to PS.

Estimated Cost of Services

Payroll Services	\$4,877
Reimbursement to Payroll	\$4,877

UNIVERSITY POLICE

Methodology

- *University Police* services are provided to **Parking Services (PS)** for such things as staff labor and benefits, vehicle and equipment, vehicle maintenance, onsite police office services, radio equipment and maintenance, record management and technical support, and administrative costs including literature for PS clients. Services are based on actual cost estimates using prior year historical cost information related directly to Parking Services.

Estimated Cost of Services

Parking Services reimburses University Police for dispatch support and other services based on an annual agreement. **The current MOU is for \$175,000.**

ITS DIVISION

Methodology

- Direct methodology with MPP costs excluded.

Estimated Cost of Services

(Specific services are outlined in the ITS, Listing of services provided to campus auxiliaries)

Unit	Parking
Administrative Comp & Bus. Intelligence	13,089
Technology Ops & Customer Support	7,965
Data Center Services	0
TNS	2,292
Total Distribution of Effort	\$ 23,346
Total Billable	\$ 23,346
Less: Direct Charges and Other credits	
Net Cost Recovery for FY 2015-16	\$ 23,346

**PARKING SERVICES
NON-REIMBURSABLE SERVICES TO CAMPUS
2015-16**

The Parking Services department provides a number of non-reimbursed services which are classified as either free parking permits or specific services rendered to the Campus community.

Below is the breakdown:-

- **Campus Information Centers**

Parking Services staffs and maintains two information centers at the entrance of the university. The information centers provide permits, directions to visitors ,courtesy permits to staff/faculty who have forgotten their regular permits, provide flyers for the bus program, admissions office, maintain order and sell permits during special events e.g. music concerts, commencement, sports galas etc. The costs associated are outlined below:-

Staff	Annual Cost
Supervisor	\$ 54,280.80
Accounting Technician	\$ 41,193.60
Student Assistants	\$ 92,524.90
Operational Expenses	\$ 6,000.00
Total Cost	\$ 193,999.30
Reimbursed from campus	\$ -
Difference	\$ 193,999.30

- **Free Parking Permits**

The following permit types are issued free of charge to various campus departments, visitors, faculty or staff based on the Parking Policy and approval from the University President or Vice-President of the Finance and Administration.

- Sponsored Advisory Permits – These permits are issued to major donors of the university and individuals who sit on various advisory committees operating within the university. The permits are valid for a year.
- Courtesy Summer Faculty Permits- Faculty not teaching during the summer period are provided with a Summer Courtesy permit. This allows them to visit their office as they prepare for the next academic year. Permits are valid for 3 months.
- Disabled Fee Waiver Permits- Disabled students receiving financial aid are provided with a free quarterly parking permit.

- Retiree Permits- All campus employees who have served for a minimum of seven (7) years and who have retired in good standing are eligible for an annual parking permit at no charge.
- Vendor Permits- Vendors at the university are entitled to a free parking permit while conducting official visits.
- Faculty/ Staff Alternative Permits- All faculty/staff who have an annual permit are entitled to a free permit in case they forget this annual permit. A max of 3 permits can be issued per quarter.
- Free Guest Passes- These are day passes issued for HR interviews, guest lecturers for classes, prospective students, department recruitment programs, meeting with psychological counselors, athletics officials for various sports events, department tours, consultants and high school outreach program attendants etc.
- Volunteer Permits- Individuals classified by the Human Resource department as volunteers are entitled to a free pass.

Permit Type	Number of permits issued	Price per Permit	Total
Annual Sponsored Advisory Permits	250	\$ 324.00	\$ 81,000.00
Retiree Permits	200	\$ 324.00	\$ 64,800.00
Vendor Permits	240	\$ 6.00	\$ 1,440.00
Disabled Fee Waiver Permits	60	\$ 108.00	\$ 6,480.00
Courtesy Faculty Summer Permits	100	\$ 116.19	\$ 11,619.00
Guest Permits	7200	\$ 6.00	\$ 43,200.00
Volunteer Permits	300	\$ 108.00	\$ 32,400.00
Total			\$ 240,939.00
Reimbursement to Parking Service			\$ -
			\$ 240,939.00

- **Battery jumps and vehicle unlocks**

Number of battery jumps and vehicle unlocks annually	500
Cost per service	<u>\$10</u>
Total Cost	\$5,000

- **VIP Escorts**

Number of escorts per year	50
Cost per escort	<u>\$25</u>
Total Cost	\$ 1,250

- **Commencement Ceremony**

Parking services offers traffic control, parking and informational services during the December commencement ceremony. The breakdown of cost per ceremony is below.

Staffing	Cost Per Hour	Hours Worked	Staff Working	Total Cost
Parking Sergeants	\$57.96	22	1	\$1,275.12
Parking Officers	\$45.08	22	6	\$5,950.56
Student Assistants	\$9.00	22	12	\$2,376.00
TOTAL				\$ 9,601.68
Reimbursement to Parking Service				\$ -
				\$ 9,601.68

GRAND TOTAL OF ALL SERVICES PROVIDED BY PARKING SERVICES \$450,789.30

Santos Manuel Student Union

**SANTOS MANUEL STUDENT UNION
COST STUDY**

ACADEMIC AFFAIRS DIVISION

PALM DESERT CAMPUS

Methodology

- *Palm Desert Campus (PDC)* services are provided to the SMSU in support of its activities at PDC. PDC provides SMSU with student services support, as well as accounting and budgeting support. These services are valued at an estimated fully loaded rate of one-half time salary and benefits for one staff member, based on prior costs.

.5 Salary & Benefits for SSP I to provide the following services:

- Student Services Support
- Accounting/Budget Support

<u>Estimated Cost of Services</u>	\$33,516
<i>Reimbursement to PDC</i>	\$33,516

ADMINISTRATION & FINANCE DIVISION

FINANCE AREAS

Methodology

- Average methodology with MPP costs excluded.

Estimated Cost of Services

(Specific services are outlined in the Finance Areas, Listing of services provided to campus auxiliaries)

Unit	SMSU
Budget Office	8,859
Accounting - Director's Office	0
Accounting - Student Financial Services	0
Accounting - Bursar	4,317
Accounting - Student Accounts	5,417
Accounting - General Accounting	4,103
Accounting - Reporting and Tax	1,663
Support Services - Accounts Payable	0
Support Services - Purchasing	1,309
Support Services - Mail/Receiving/Property	410
Aux Fin	74,024

Total Distribution of Effort	\$ 100,102
OTHER SERVICES	
Building Rent to UEC	1,534
Total Other Services	\$ 1,534
Total Billable	\$ 101,636
Less Direct Charges and other credits	
Net Cost Recovery FY 2015-16	\$ 101,636

FACILITIES SERVICES

Methodology

- **Facilities Services (FS)** provides services, including automatic door, elevator maintenance and permitting, fire/life safety, grounds, and heating and air conditioning to the **Santos Manuel Student Union**. Services provided (except for vendor services managed by FS and utilities) are based on best estimates of direct and indirect costs. Vendor services are treated as pass-through contract services and are managed by FS. Utilities are direct-charged through chargebacks.
- **Facilities Services (FS)** provides services to the **Palm Desert Campus Student Union**. Cost estimates are based on an allocation of Student Union occupied space as a percentage of total building space, resulting in a percentage applied to total building services and utilities costs.

Estimated Cost of Services

Santos Manuel Student Union

Automatic Door Maintenance	\$ 1,152
Elevator Maintenance	\$ 9,491
Elevator Permitting	\$ 1,777
Fire/Life Safety Services	\$ 9,950
Grounds Services	\$ 17,447
Heating & Air Conditioning Services	<u>\$ 19,712</u>
TOTAL	\$ 59,529

PDC Student Union

Utilities/Building & Custodial Maintenance (880 sq. ft. x \$10.45/sq. ft)	<u>\$ 9,196</u>
TOTAL	\$ 9,196

San Manuel Student Union Utilities (Estimate) Utilities will be charged back based on actual costs. \$293,500

HUMAN RESOURCES

Methodology

- *Human Resources* occasionally provides classification and recruitment reviews to **Santos Manuel Student Union (SMSU)**, with cost estimates based on fully-loaded-cost per actual transaction.

Estimated Cost of Services

Services provided by Human Resources are reimbursed on a per transaction basis.

Each Classification Review:	\$150
Each Recruitment Effort:	\$130

UNIVERSITY POLICE

Methodology

- *University Police* services are provided to **Santos Manuel Student Union (SMSU)** based on actual cost estimates of prior year incident reports related directly to SMSU.

Estimated Cost of Services (Based on prior year incident report)

Number of Incidents Associated with SMSU	221
Total Incidents	12,621
SMSU Percentage of Total	1.8%
Staff Costs Associated with Incidents	\$1,767,170
SMSU Share of Cost	\$31,809

ITS DIVISION

Methodology

- Direct methodology with MPP costs excluded.

Estimated Cost of Services

(Specific services are outlined in the ITS, Listing of services provided to campus auxiliaries)

Unit	SMSU
Administrative Comp & Bus. Intelligence	0
Technology Ops & Customer Support	366
Data Center Services	0
TNS	2,292

Total Distribution of Effort	\$ 2,658
<i>OTHER SERVICES</i>	
Technology Ops & Customer Support (Hardware Hosting)	0
TNS (Annual Maintenance charges)	1,348
Total Other Services	\$ 1,348
Total Billable	\$ 4,006
Less: Direct Charges and other credits	
Net Cost Recovery for FY 2015-16	\$ 4,006

STUDENT AFFAIRS DIVISION

Methodology

- Direct methodology with MPP costs included.

Estimated Cost of Services

(Specific services are outlined in the Student Affairs, Listing of services provided to campus auxiliaries)

Unit	SMSU
Vice President's Office	98,188
Financial Aid	0
Total Billable	\$ 98,188
Less: Direct Charge	
Net Due - FY 2015-16	\$ 98,188

**SANTOS MANUEL STUDENT UNION
NON-REIMBURSABLE SERVICES TO CAMPUS
2015/2016**

TOTAL NON-REIMBURSABLE SERVICES TO CAMPUS FROM SMSU **\$3,529,847**

Facilities fees waived for general fund departments: \$224,827
(Discounts applied to campus departments/events)

Programming to enhance campus life: \$737,304
(Program Center budgets: PB, WRC, CCC, Pride, PDC, Game Room, ARC)

Space used to enhance campus life: \$108,386
(Provided no-cost Food Service/ Commercial space; 8402 s.f. x \$1.29/month x 10 months)

Administration & Annual Operating Expenses: \$2,459,329
(Balance of SMSU Operating costs)

Current General Programs/Services Provided

Lobby/ social interaction area
Commercial Services including Food Court, Convenience Store, Starbucks, Pub
Study Lounges and areas for individuals and groups
Meeting Rooms supporting campus events, activities and meetings
5 Centers open daily for student drop-in and community-building
Supplies, Equipment, Staffing and Oversight of SMSU enterprises supporting 6,000 visits daily by campus and community members.

General Programming (2014-15 events list)

	POW WOW*
	California Native American Days
New	Midnight Madness
New	Glam Night
New	Arabic Night
New	Super Bowl Sunday
New	N Word
New	Apollo Night
New	Passion: Art Show
	One Love Reggae
New	Karaoke Night
New	CaCCCHE Meeting
	Taste of India

New	Battle of the Sexes
New	Baltimore and Beyond
New	Speaker: Jose Antonio Vargas
	Cinco de Mayo
New	Cinco De Mayo PDC
	8-Ball Tournament (Ser. of 10, Avg. Attendance: 16)
New	FIFA Tournament
New	Marvel Vs. Capcom Tournament
	Super Smash Bros Brawl Tournament
New	COD Advanced Warfare Tournament
	9 Ball Tournament
New	Transfer Day Hospitality (Ser. of 2, Avg. Attendance: 93)
	Let's Talk About Sex
	Children's Halloween Party
	Open Mic Coffeehouse
New	Pay It Forward Dinner
New	Scholarship Essay Writing Workshop
New	Interfaith Center Open
New	Pinterest
New	This Man's Work: Ending Domestic Violence against Women
New	Transfer Day Hospitality
New	For the Love of Women
	Coyote Color Dash
New	Motown Remixes
New	Sex Trafficking
New	Pay It Forward Dinner
	SOAR
	Photograph
	Bait A Hook
	Late Night
	Village Vibe
	Summer BBQ
	SMSU Welcome Back Celebration
	Howl at the Moon
	Dia De Los Muertos
	Latin Night
	Finals Pack Giveaway
	Yotie Challenge
New	Valentine's Day Dance
	Comedy Night
	Yotie Gras

New	Neon Night
	Casino Royale
New	Coyote Wonderland
New	Spring Splash
	Arts and Music Festival
	Coyote Fest
	Sober Night out
	Get to Know your Pride Center
	Coming Out Monologues
	Gender & Sexuality Reception
	How to be an Ally
	Q-Fest
New	An Afternoon with Bamby Salcedo
New	Sex Toy Etiquette
New	Bottom-Ready
New	For My Faith Tells Me So
	TransUnity Display
	TransUnity Vigil
	Queer, Undocumented and Unafraid
New	#More Than Marriage Photo Shoot
	Yaaass! A Night of Drag
New	Brother Outsider
New	Speaker: Janet Mock
New	#More Than Marriage Gallery
New	Who Needs Gender Roles When We Can Have Cinnamon Rolls?
	Self-Defense
New	No Fats, No Femmes, No Blacks
New	Queer Family Matters
New	Queeraraoke
New	Tough Guise
	Pride Prom: Night of the Living Queers
	Lavender Graduation
New	Smashing the Patriarchy with Pizza (Ser. of 3, Avg. Attendance: 27)
	Card Making (Ser. of 4, Avg. Attendance: 15)
New	I Am Not My Hair
New	Real Women Have Curves
New	Eating Disorders: Everybody's Problem
New	Speaker: Anita Hill
New	Let's Talk about Sexual Assault
	Take back the night
	Clothesline Workshop

	Clothesline Project
	PDC Transfer SOAR
	RMSC Open House
	Speed Friending
New	Clothesline Project
New	Badminton: Staff vs. Student (Ser. of 4, Avg. Attendance: 21)
	Healthy Halloween
New	Karaoke
New	Holiday Card Making
	Finals Bags
	Movie Mondays
New	Rockin' In the Winter Quarter
New	Valentines Dance
	Slainte! (St. Pat's Day)
	Finals Bags
New	Arbor Day
New	Luau
New	Self-Defense Workshop
New	Casino Royale
New	Cinco de Mayo Celebration
	Etiquette Dinner
	Commencement Reception
	Finals Bags

Leadership and Volunteer Opportunities

Santos Manuel Student Union Board of Directors

- Santos Manuel Student Union Committees (10)
- SMSU Program Board Internships & Leadership
- Participated in the ACUI Region 1 and International Conferences
- CSUNITY Conference for CSU Leadership-NEW

New Programs Provided This Year With Current Resources

Expanded Coyote Fest event

Enhanced support for Student Affairs divisional & university programs

Co-Sponsorship of Latino Book Fair & Family Festival

Expanded weekend and nighttime programming throughout the year

In process of Phase 2 Feasibility Study on building expansion

Increased Game Room programming and specials

Art & Music Festival & other events

In process of creating Coyote Statue to enhance campus pride

Expanded hours to support the Coyote Early Start Program

Student Recreation & Fitness Center

STUDENT RECREATION & FITNESS CENTER COST STUDY

ADMINISTRATION & FINANCE DIVISION

FINANCE AREAS

Methodology

- Average methodology with MPP costs excluded.

Estimated Cost of Services

(Specific services are outlined in the Finance Areas, Listing of services provided to campus auxiliaries)

Unit	Rec Sports
Budget Office	3,536
Accounting - Director's Office	0
Accounting - Student Financial Services	0
Accounting - Bursar	2,370
Accounting - Student Accounts	2,945
Accounting - General Accounting	2,231
Accounting - Reporting and Tax	1,071
Support Services - Accounts Payable	0
Support Services - Purchasing	689
Support Services - Mail/Receiving/Property	216
Aux Fin	39,915
Total Distribution of Effort	\$ 52,973
Total Billable	\$ 52,973
Less Direct Charges and other credits	0
Net Cost Recovery FY 2015-16	\$ 52,973

FACILITIES SERVICES

Methodology

- *Facilities Services (FS)*, provides services, including automatic door, elevator maintenance and permitting, fire/life safety, grounds, heating and air conditioning, and pool maintenance to the **Student Rec and Fitness Center**. Services provided (except for vendor services managed by FS and utilities) are based on best estimates of direct and indirect costs. Vendor services are treated as pass-through contract services and are managed by FS. Utilities are direct-charged through chargebacks.

Estimated Cost of Services

<i>Recreational Sports Center</i>		
	Automatic Door Maintenance	\$ 192
	Elevator Maintenance	\$ 3,071
	Elevator Permitting	\$ 1,777
	Fire/Life Safety Services	\$ 2,158
	Grounds Services	\$ 14,914
	Heating & Air Conditioning Services	\$ 13,758
	Pool Maintenance	\$ 2,000
	TOTAL	\$ 37,870
Recreational Sports Center Utilities (Estimate) Utilities will be charged back based on actual costs.		\$128,000

HUMAN RESOURCES

Methodology

- *Human Resources* occasionally provides classification and recruitment reviews to the **Student Recreation & Fitness Center** with cost estimates based on fully-loaded-cost per actual transaction.

Estimated Cost of Services

Each Classification Review: \$150
 Each Recruitment Effort: \$130

UNIVERSITY POLICE

Estimated Cost of Services: (Based on prior year incident report)

Number of Incidents Associated with Student Rec Ctr.	119
Total Incidents	12,621
SMSU Percentage of Total	.9%
Staff Costs Associated with Incidents	\$1,767,170
SMSU Share of Cost	\$15,904

ITS DIVISION

Methodology

- Direct methodology with MPP costs excluded.

Estimated Cost of Services

(Specific services are outlined in the ITS, Listing of services provided to campus auxiliaries)

Unit	Rec Sports
Administrative Comp & Bus. Intelligence	7,272
Technology Ops & Customer Support	366
Data Center Services	0
TNS	2,292
Total Distribution of Effort	\$ 9,930
<i>OTHER SERVICES</i>	
Technology Ops & Customer Support (Hardware Hosting)	0
TNS (Annual Maintenance charges)	337
Total Other Services	\$ 337
Total Billable	\$ 10,267
Less: Direct Charges and other credits	
Net Cost Recovery for FY 2015-16	\$ 10,267

STUDENT AFFAIRS DIVISION

Methodology

- Direct methodology with MPP costs included.

Estimated Cost of Services

(Specific services are outlined in the Student Affairs, Listing of services provided to campus auxiliaries)

Unit	Rec Sports
Vice President's Office	36,056
Financial Aid	0
Total Billable	\$ 36,056
Less: Direct Charge	
Net Due - FY 2015-16	\$ 36,056

**STUDENT RECREATION & FITNESS CENTER
NON-REIMBURSABLE SERVICES TO CAMPUS
2015-2016**

TOTAL NON-REIMBURSABLE SERVICES TO CAMPUS FROM SRFC	\$1,858,499
Fees or services waived for general fund departments and campus:	
Discounted Student Recreation and Fitness Center Memberships 206 Faculty/Staff x \$17/month x 12 months =	\$72,420
CPR, First Aid and AED training for University Police; \$100 equipment rental X 4 + 4 hours x \$36/hr =	\$544
Loan of Mats for University Police Self-Defense Class 2 days x 3 mats X \$5	\$30
Campus Tours; 500 tours x 5 minutes x \$10/hr =	\$416
SOAR; 20 student assistants x 2 hours x \$10 x 5 events = Disability Sports Festival;	\$2,000
5 climbing staff x \$10 x 3 hours + 4 lifeguards x \$15 x 8 hours =	\$630
Festival wall rental of \$250 =	\$250
All-Star Swim 2 lifeguards x 8 weeks x 2 hours x \$15 =	\$480
Health Education Class Presentations 3 x 1.5 hours x \$40 =	\$180
Pow Wow Showers =	\$100
Laundry Service	\$300
Coyote Athletics Sports Camps Pool Usage; 3 guards x 5 days x 3 sessions x \$15/hr =	\$675
Graphic Design Work for Student Affairs; 2 projects x 8 hours x \$14/hr =	\$224
Campus Department Event Donation Requests	\$250
Total	\$78,499
Programming to Enhance Campus Life: (budget estimate- does not include administration or operation expenses)	\$949,734
Administration & Operating Expenses: (Balance of SRFC Operating costs)	\$830,260

Current General Programs/Services Provided

Lobby/ social interaction area

Fitness, recreation and wellness services including cardiovascular and weight equipment, group exercise classes, swimming, massage, climbing wall, personal training and court sports.

Areas for individuals and groups supporting campus learning.

Outdoor Trips

Alabama Hills Camping - SERVICE

Alternative Spring Break - Catalina Island

Alternative Spring Break - Puerto Rico

Alternative Summer Break - Alaska

American River Rafting

Anza Borrego Mud caves

ASI Retreat - American River Rafting
Balboa Park
Baseball Game - SERVICE
Big Bear Kayak
Big Bear Kayak - SERVICE
Big Bear Snow Tubing - SERVICE
Bike Venice Beach - SERVICE
Black Canyon Kayak - Staff Training
Black Canyon Kayak & Hot Springs
Bouldering - Black Mountain
Bowers and OCMA Museums
Bungee Jump
CA Science Center
Cabazon Outlets and Lakeshore Learning - IEP
Canyoneering San Antonio Falls
Climbing Weekend - Bishop
Climbing Weekend - High Desert
Climbing Weekend - Pinnacles
Cucamonga Wilderness Backpacking - SERVICE
Death Valley Campout
Deep Sea Fishing
Downtown LA - Day of the Dead
Fireworks Kayak
Full Moon Kayak
Full Moon Snowshoe Hike
Getty Center
Getty Center and Hollywood - IEP
Getty Center and Santa Monica - IEP
Getty Villa Museum
Grand Canyon Camping
Griffith Observatory and Hollywood - IEP
Griffith Park - Shakespeare and Observatory
Hearst Castle Camping
Hike of the Month - Bridge to Nowhere
Hike of the Month - Deep Creek
Hike of the Month - Devil's Punchbowl
Hike of the Month - Hollywood Sign
Hike of the Month - Mecca Hills
Hike of the Month - Mt. Lowe
Hike of the Month - Rancho Palos Verdes
Hike of the Month - Waterfall
Hike of the Month - Wildflowers
Holiday Lights Kayak
Holiday Lights Kayak - SERVICE
Hollywood Sign Hike - SERVICE
Horseback Ride and Hollywood
Huntington Library
Intro to Climbing

Kings River Rafting
LA Arboretum and Norton Simon Museum
La Jolla Snorkel
Laguna Beach Snorkel
Lake Powell Kayaking
Mojave National Preserve
Monument Valley Road Trip
Morro Bay Kayak Weekend
Mt High Snowboarding- College Night
Mt San Gorgonio Hike
Mt San Jacinto Hike
Mt. Baldy Hike
Museum Row on Miracle Mile
Ontario Mills - IEP
Palm Springs Pride
Palm Springs Snowshoe - Service
Palm Springs Villagefest
Pismo Beach Kayaking
San Francisco Adventure
Sand Boarding and Body Boarding - Pt Mugu
Santa Barbara Kayak
Santa Barbara Kayak and Sail
Santa Monica Hostel Weekend - SERVICE
Sequoia Camping
Six Flags Magic Mountain
Snow Valley Snowboarding
Snowshoe Hike
So Cal Surf
So Cal Surf Overnight
Staff Training - San Gorgonio Backpack
Tramway Bouldering - Service
Tuolumne Meadows Camping
Universal Studios - IEP
Venice Beach Bike - SERVICE
Whale Watching
Whale Watching - IEP
Whale Watching - SERVICE
Wilderness First Aid
Yellowstone National Park
Yosemite Backpacking - Half Dome
Yosemite Camping
Yosemite Camping Muir day
Yosemite Falls Backpacking
Yosemite Winter Backpacking
Yosemite Winter Exploration
Zion Backpacking - Kolob Arch
Zion Camping
Zion Narrows Backpacking

Zion National Park Camping

Intramural Sports

Flag Football
Soccer
Indoor Soccer
Basketball
Volleyball
Dodgeball
Softball
Golf

Sports Clubs

Soccer – Men’s and Women’s
Badminton
Running
Tennis
Women’s Water Polo
Volleyball
Table Tennis – Men’s and Women’s
Mixed Martial Arts

Aquatics

Lap Swimming
Aqua Aerobics
Spring Splash
Swim the Bear
Iron Coyote
Swim Lessons
Diving

Exercise and Wellness

Tito’s Healthy Cooking Demonstrations
HydroMassage
[Aqua Aerobics](#)
[Boot Camp](#)
[BOSU Conditioning](#)
[Butts-n-Guts](#)
[Cycle Fit](#)
[Women’s Self-Defense](#)
[Hip Hop](#)
[Jiu-Jitsu](#)
[Kickbox Cardio](#)
[Latin Heat](#)
[Mixed Martial Arts](#)
[Power Yoga](#)
[Step Circuit](#)

[Step Plus Abs](#)
[TRX Boot Camp](#)
[TRX Circuit Training](#)
[Yoga](#)
[Zumba](#)

Strongest Coyote
Maintain Don't Gain
Ask A Trainer Sessions
PT Consultations
Body Fat Testing
Equipment Awareness Sessions
Benefits Health and Lifestyle Expo

Climbing Wall

Drop-In Hours
Rock Shots
Wild Coyote
Climbing 101 (Belay Clinic)
Climbing 201 (Basic skills and Training)
Climbing 301 (Intro to Lead Climbing)
Mile High Challenge
Glo Climbing
Climbing Wall Campout
Highway Climbing Competition

Special Events

Late Night with Rec Sports
Tailgates with ASI
Coyotes Care Day
Housing Welcome Week(GX classes),
Healthy Cooking Demonstrations with Tito
Snow Day
Snow Day at PDC
Stress Break
Every Body Program
Finals Pack Giveaway
Homecoming Events
Coyote Fest
Eco-Fest

Leadership and Volunteer Opportunities

Leadership Challenge Center
Recreation Committee
Participated in NIRSA National and California Workshops
WROL participation and presentations
Student led development programs
Rec Connections

Coyote Cares Day

Service Trips

New Programs Provided This Year With Current Resources

Snow Day at the PDC

PDC Recreation District Services

Power-lifting Competition

Recess Events on the Library Lawn in conjunction with the Health Center

Student Health and Psychological Counseling Center

STUDENT HEALTH AND PSYCHOLOGICAL COUNSELING CENTER COST STUDY

ADMINISTRATION & FINANCE DIVISION

FINANCE AREAS

Methodology

- Average methodology with MPP costs excluded.

Estimated Cost of Services

(Specific services are outlined in the Finance Areas, Listing of services provided to campus auxiliaries)

Unit	Health Ctr
Budget Office	12,322
Accounting - Director's Office	0
Accounting - Student Financial Services	0
Accounting - Bursar	8,803
Accounting - Student Accounts	10,940
Accounting - General Accounting	8,286
Accounting - Reporting and Tax	3,977
Support Services - Accounts Payable	12,967
Support Services - Purchasing	12,059
Support Services - Mail/Receiving/Property	3,773
Aux Fin	0
Total Distribution of Effort	\$ 73,127
Total Billable	\$ 73,127
Less Direct Charges and other credits	0
Net Cost Recovery FY 2015-16	\$ 73,127

HUMAN RESOURCES and PAYROLL

Methodology

- *Human Resources* services include recruitment, employee relations, training and development, reclassification, workers compensation, and unemployment assistance with cost estimates based on **Student Health & Psychological Counseling Center (Health Center)** employee headcount as a portion of campus wide staff employee headcount, resulting in a percentage that is applied to the *Human Resources* total cost estimate to arrive at the Health Center allocation of cost.

Estimated Cost of Services

No. of Employees	1,068
No. of Health Center Staff	<u>35</u>
Total	1,103
Percentage of Total	3.2%
Human Resources baseline budget	\$990,407
Health Center Share	\$31,693

Methodology

- *Payroll* services are also provided to the Health Center. Payroll services provided to the Health Center are based on level of effort estimates, resulting in a payroll total cost estimate.

Estimated Cost of Services

Payroll Services	\$7,603
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UNIVERSITY POLICE

Methodology

- *University Police* Services are provided to the Student **Health & Psychological Counseling Center** (Health Center) and costs of services are based on actual-cost estimates of prior year incident reports related directly to the Health Center.

Estimated Cost of Service (Based on prior year incident reports)

Number of Incidents Associated with Health Center	47
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Total Campus Incidents	12,621
Health Center Percentage of Total	0.37%
Staff Costs Associated with Incidents	\$1,767,170
Health Center Share of Cost	\$6,539

ITS DIVISION

Methodology

- Direct methodology with MPP costs excluded.

Estimated Cost of Services

(Specific services are outlined in the ITS, Listing of services provided to campus auxiliaries)

Unit	Health
Administrative Comp & Bus. Intelligence (2)	8,726
Technology Ops & Customer Support	190,582
Data Center Services	0
TNS	2,292
Total Distribution of Effort	\$ 201,600
<i>OTHER SERVICES</i>	
Technology Ops & Customer Support (Hardware Hosting)	0
TNS (Annual Maintenance charges)	674
Total Other Services	\$ 674
Total Billable	\$ 202,274
Less: Direct Charges and Other credits	
Net Cost Recovery for FY 2015-16	\$ 202,274

STUDENT AFFAIRS DIVISION

Methodology

- Direct methodology with MPP costs included.

Estimated Cost of Services

Unit	Health
Vice President's Office	175,106
Financial Aid (2)	0
Other (SMSU State-side employee)	0
Total Billable	\$ 175,106
Less: Direct Charge	\$ (170,006)
Net Due - FY 2015-16	\$ 5,100

**Student Health & Psychological Counseling Center
NON-REIMBURSABLE SERVICES TO CAMPUS
UPDATED 2015/16**

The CSUSB Student Health and Counseling and Psychological Services Center (SHC&CAPS) provides a number of non-reimbursed services to the campus community, that are outside of and not funded in accord with its mandate to provide basic health and mental health care to students.

- A. Medical care to employees and visitors**
- B. Medical and Psychological consultation to faculty and staff**
- C. Training of employees**
- D. Outreach and Wellness education to students, staff and faculty.**
- E. Academic Services to Students**
- F. Committee work**
- G. Communicable Disease Education**
- H. International travel sign-off.**
- I. Accounts Payable and Invoicing**

The following are estimates of the dollar value of these non-reimbursed services, based on actual cost to provide these services:

A. Medical care to employees and visitors

SHC provided employees and visitors with first aid, workers' comp, immunizations, physicals, blood pressures checks, etc.; 141 visits @ \$164.89 per visit.

Total net cost **\$22,346.54**

B. Medical and Psychological consultation to faculty and staff

SHC and CAPS physicians, nurse practitioners, physician assistants, counselors, psychologists and Health Educators spent approximately **781 hours** of their professional time consulting to faculty and staff concerning health and mental needs of the campus community. These include crisis management assistance following traumatic incidents on campus, providing documentation for post census drop petitions to Academic Advising and College Deans' offices, Consultation to the International Student Program and other miscellaneous campus health issues including diabetes prevention, and weight management.

Total net cost **\$40,766.72**

C. Training of Employees

SHC and CAPS providers contributed **20 hours** of training sessions for university employees on Conflict Management and Covered California Sessions.

Total net cost **\$1,184.96**

D. Outreach and Wellness education to students, staff, and faculty

SHC & CAPS staff conducted a total of **2402 hours** on outreach presentations to students in classes, residence halls, student affairs departments, etc. on topics such as stress management, test anxiety, budgeting, etc. Health Educators and Peer Educators conducted presentations at student orientations and classes. Also provide Health Education for smoking cessation, weight management and general wellness on an ongoing basis. Examples of events include the Speed Friending, Book Club Meetings, Meditation Sessions, Wellness Workshops, The Coyote Produce Stand, Flu Outreach, Diabetes Initiative and The Blood Drive.

Total net cost **\$106,380.33**

E. Academic Services to Students

112 hours dedicated to documented stress-related course drops for students by Counselors.

Total Net Cost **\$18,467.68**

F. Committee work

SHC & CAPS staff contributed **1190 hours** to university and divisional Committees, these include but are not limited to searches, scholarships, campus diversity committee, Veterans Task Force, student affairs events, and academic senate.

Total net cost **\$67,069.54**

G. Disease Education

SHC & CAPS staff dedicated approximately **292 hours** to educating the campus community on Communicable Diseases. This includes radio interviews, open discussions, and presentations.

Total net cost **\$17,375.99**

H. International travel sign-off

The study abroad program at CSUSB has requested the Student Health Center to provide clearance to students planning to travel abroad for their studies. This will involve performance of physicals to ascertain that the student is able to travel and that any underlying medical conditions or needs can be met at the country which the student intends to travel to. In addition counselors will be engaged to determine the mental state of the travelling students.

Total net cost **\$824.45**

I. Accounts Payable and Invoicing

Student Health Center processes own reconciliation of monies collected for Pharmacy and Front Office.

Total net cost **\$6,166.04**

GRAND TOTAL OF ALL SERVICES PROVIDED BY SHC & CAPS **\$280,582.25**

University Enterprises Corporation (UEC)

**UEC
COST STUDY**

ACADEMIC AFFAIRS DIVISION

ACADEMIC RESEARCH & SPONSORED PROGRAMS

Methodology

- The *Office of Academic Research & Sponsored Programs* provides oversight and administration of sponsored programs and post award activities. Estimated Cost of Service includes salary and benefits expenses.

Estimated Cost of Service

Salary and Benefits	\$530,832
Reimbursement to Research & Sponsored Programs	\$530,832

ADMINISTRATION & FINANCE DIVISION

FINANCE AREAS

Methodology

- Average methodology with MPP costs excluded.

Estimated Cost of Services

(Specific services are outlined in the Finance Areas, Listing of services provided to campus auxiliaries)

Unit	UEC
Budget Office	36,383
Accounting - Director's Office	0
Accounting - Student Financial Services	0
Accounting - Bursar	5,163
Accounting - Student Accounts	6,417
Accounting - General Accounting	4,860
Accounting - Reporting and Tax	2,333
Support Services - Accounts Payable	9,929
Support Services - Purchasing	9,233
Support Services - Mail/Receiving/Property	2,889
Aux Fin	573,685
Total Distribution of Effort	\$ 650,892
OTHER SERVICES	

Building Rent to UEC	12,906
Total Other Services	\$ 12,906
Total Billable	\$ 663,798
Less Direct Charges and Credit for Rent	(18,800)
Net Cost Recovery FY 2015-16	\$ 644,998

FACILITIES SERVICES

Methodology

Facilities Services (FS) provides services, including custodial, fire/life safety, grounds, and heating and air conditioning, to the **Academic Research Building (Research & Sponsored Programs)**. Services provided (except for vendor services managed by FS and utilities) are based on best estimates of direct and indirect costs. Vendor services are treated as pass-through contract services and are managed by FS. Utilities are direct-charged through chargebacks.

Facilities Services (FS) provides services, including automatic door, elevator maintenance and permitting, fire/life safety, grounds, heating and air conditioning, and sewer pump maintenance to the **Coyote Bookstore**. Services provided (except for vendor services managed by FS and utilities) are based on best estimates of direct and indirect costs. Vendor services are treated as pass-through contract services and are managed by FS. Utilities are direct-charged through chargebacks.

Facilities Services (FS) provides services to the **Palm Desert Campus Bookstore**. Cost estimates are based on an allocation of Bookstore occupied space as a percentage of total building space, resulting in a percentage applied to total building services and utilities costs.

Facilities Services (FS) provides services, including automatic door, custodial, elevator maintenance and permitting, fire/life safety, grounds, heating and air conditioning, and grease trap maintenance to **Dining Services**. Services provided (except for vendor services managed by FS and utilities) are based on best estimates of direct and indirect costs. Vendor services are treated as pass-through contract services and are managed by FS. Utilities are direct-charged through chargebacks.

Facilities Services (FS) provides services, including automatic door, custodial, fire/life safety, grounds, and heating and air conditioning to the **University Enterprise Corporation Building**. Services provided (except for vendor services managed by FS and utilities) are based on best estimates of direct and indirect costs. Vendor services are treated as pass-through contract services and are managed by FS. Utilities are direct-charged through chargebacks.

Facilities Services (FS) provides custodial services to the **Veteran’s Success Center (Coyote Bookstore.)** Vendor services are treated as pass-through contract services and are managed by FS. Services provided (except for vendor services managed by FS) are based on best estimates of direct and indirect costs.

Academic Research (Research & Sponsored Programs)

Estimated Cost of Services:

Custodial Services	\$	4,187.00
Fire/Life Safety Services	\$	559.00
Grounds Services	\$	3,900.00
Heating & Air Conditioning Services	\$	364.00
TOTAL	\$	9,010.00

Coyote Bookstore

Estimated Cost of Services:

Automatic Door Maintenance	\$	576.00
Elevator Maintenance	\$	3,164.00
Elevator Permitting	\$	225.00
Fire/Life Safety Services	\$	845.00
Grounds Services	\$	3,900.00
Heating & Air Conditioning Services	\$	2,774.00
Sewer Pump Maintenance	\$	500.00
TOTAL	\$	11,984.00

Utilities (Estimate) Utilities will be charged back based on actual costs. \$ 33,500.00

PDC Bookstore

Estimated Cost of Services:

Utilities/Building & Custodial Maintenance (1,100 sq ft x \$10.45/sq ft)	\$	11,495.00
TOTAL	\$	11,495.00

Dining Services

Estimated Cost of Services:

Custodial Services at Commons and Pfau Library	\$	25,678.00
Fire/Life Safety – Sodexo Fire Suppression	\$	1,706.00
Grease trap monthly inspection at SMSU and CO	\$	629.00
TOTAL	\$	28,013.00

Utilities (Estimate) Utilities will be charged back based on actual costs. \$ 105,000.00

University Enterprise Corporation Building

Estimated Cost of Services:

Automatic Door Maintenance	\$	192.00
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Custodial Services	\$	12,008.00
Fire/Life Safety Services	\$	1,268.00
Grounds Services	\$	3,900.00
Heating & Air Conditioning Services	\$	2,190.00
TOTAL	\$	19,558.00

Veteran's Success Center

Estimated Cost of Services:

Custodial Services	\$	2,889.00
TOTAL	\$	2,889.00

HUMAN RESOURCES and PAYROLL

Methodology

- *Auxiliary Human Resources* services, including employee relations, benefits, workers compensation, and unemployment assistance are charged back to the **UEC** based on reasonable cost estimates of actual prior year costs identified specifically for the UEC. Additionally, Human Resources occasionally provides classification and recruitment reviews to UEC, with cost estimates based on fully-loaded-cost per actual transaction.
- *Human Resources (HR)* services for training are provided to the UEC at an estimated level of attendees for classes, and an estimated fully-loaded rate based on prior year history, but unlike some other HR costs that are reimbursed, these minor training costs are not reimbursed based on management’s judgment of offsets and exchange in value provided by the UEC.

Estimated Cost of Service

Employee relations	
Benefits	
Worker Comp	
Unemployment Assistance	\$276,880
Reimbursement to Auxiliary HR	<u>\$276,880</u>

Estimated Cost of Service

The following services provided by HR are reimbursed on a per transaction basis:

Classification Review	\$150
Recruitment	\$100

UNIVERSITY POLICE

Methodology

- *University Police Services* are provided to the **UEC** based on actual cost estimates of prior year incident reports related directly to the UEC.

Estimated Cost of Service

(Based on prior year’s incident reports)

Number of Incidents Associated with Bookstore/Foundation	99	
Total Campus Incidents	12,621	
Foundation Percentage of Total	.78%	
Staff Costs Associated with Incidents	\$1,767,170	
Foundation Share of Cost		\$13,783

ITS DIVISION

Methodology

- Direct methodology with MPP costs excluded.

Estimated Cost of Services

(Specific services are outlined in the ITS, Listing of services provided to campus auxiliaries)

Unit	UEC
Administrative Comp & Bus. Intelligence	0
Technology Ops & Customer Support	0
Data Center Services	0
TNS	2,292
Total Distribution of Effort	\$ 2,292
<i>OTHER SERVICES</i>	
Technology Ops & Customer Support (Hardware Hosting)	3,600
TNS (Annual Maintenance charges)	674
Total Other Services	\$ 4,274
Total Billable	\$ 6,566
Less: Direct Charges and other credits	0
Net Cost Recovery for FY 2015-16	\$ 6,566

**UEC
NON-REIMBURSABLE SERVICES TO CAMPUS
2015-2016**

Direct Support

Indirect Cost Recovered-Return to Campus	\$ 932,432
Faculty/Staff Development	\$ 100,000
½ Financial Aid Position	\$ 34,125
Athletic Scholarship Support	\$ 25,000
Dining Consultant for Housing/Commons Project	<u>\$ 19,845</u>
Total Direct Support	\$1,111,402

In-Kind Contributions

CBORD Server Support for Coyote OneCard	\$ 6,000
Bookstore Merchandise	\$ 10,000
Rent in UEC Building to IRB-PreAward Conference Room	\$ 2,000
Fiscal Management Training	\$ 7,000
Personnel Management Training for PI's	\$ 3,000
Waived Fees for Boardroom	<u>\$ 4,000</u>
Total In-Kind Contributions	\$ 32,000

GRAND TOTAL	\$1,143,402
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CSUSB Children's Center

CSUSB Children’s Center COST STUDY

ADMINISTRATION & FINANCE DIVISION

FINANCE AREAS

Methodology

- Average methodology with MPP costs excluded.

Estimated Cost of Services

(Specific services are outlined in the Finance Areas, Listing of services provided to campus auxiliaries)

Unit	Rec Sports
Support Services - Mail/Receiving/Property	1,001
Total Distribution of Effort	\$ 1,001
Total Billable	\$ 1,001
Less Direct Charges and other credits	0
Net Cost Recovery FY 2015-16	\$ 1,001

FACILITIES SERVICES

Methodology

- *Facilities Services (FS)*, provides services, fire/life safety, grounds, heating and air conditioning to the **Children’s Center**. Services provided (except for vendor services managed by FS and utilities) are based on best estimates of direct and indirect costs. Vendor services are treated as pass-through contract services and are managed by FS. Utilities are direct-charged through chargebacks.

Estimated Cost of Services

<i>CSUSB Children's Center</i>	
Custodial Services	\$ 4,317
Fire/Life Safety Services	\$ 479
Grounds Services	\$ 3,900
Heating & Air Conditioning Services	\$ <u>719</u>
TOTAL	\$ 9,415
Children's Center Utilities (Estimate) Utilities will be charged back based on actual costs.	\$ 4,950

**COLLEGE OF EXTENDED LEARNING
NON-REIMBURSABLE SERVICES TO CAMPUS
2015-2016**

(*Addendum - Revised Pages 30-32)

International Recruitment Assistance/IEP

The English Language Program transitioned students that it recruited to CSUSB matriculation status. The values noted below are actual matriculations during the current fiscal year for undergraduate and graduate students:

Summer 2014, 4 st.	35,536
Fall 2014, 64 st.	981,307
Winter 2015, 42 st.	392,242
Spring 2015, 38 st.	<u>179,746</u>
Total:	\$1,588,831

*Additionally, contribution for students transitioned in previous years and retained by the university in 2014-15 was over **\$5.4 million**.

<u>Total Matriculation Value</u>	<u>\$6,988,831</u>
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Dean, TESOL Academic Coordinator & Staff international travel For University Recruitment	<u>\$75,469</u>
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2+2 Program

CEL operates a 2+2 program in Vietnam that recruits students into the University after they complete first 2 years at the National Economics University (NEU) in Vietnam. CEL provides intensive English program on site in Vietnam and pays salary and benefit expenses of the Vietnam Director and instructors. Revenue collected from the 2+2 students do not cover all those expenses. Portion of Vietnam operations not covered by tuition revenue:

\$60,411

<u>Total International Recruitment Value</u>	<u>\$7,124,711</u>
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(All other information to remain as is)

Early Start Program

Destination Student Tuition Discount	<u>\$223,076</u>
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Staff Committee Service to University Committees

Tatiana Karmanova, Dean	
Council for International Affairs (50 hrs.)	4700
Academic Affairs Council (25 hrs.)	2350
Administrative Council (14 hrs.)	1316
IT Governance Executive Committee (12 hrs.)	1128
Strategic Planning (10 hrs.)	940
International Management Group (30 hrs.)	2820
Study Abroad Committee (8 hrs.)	752
Professors-Across-Borders Executive Committee (10 hrs.)	940
Distributed Learning Committee (15 hrs.)	1410
Jack Paduntin, Associate Dean	
Council for International Affairs (8 hrs.)	672
International Recruitment (50 hrs.)	4200
Jane Payne, Marketing Director	
International Student Recruitment View book revision (20 hrs.)	1220
Deirdre Thomas, Director PACE	
Campus Accessibility Advisory Board (1 hr.)	70
Campus Calendar Committee (1 hr.)	70
University Center for Development Disabilities (1 hr.)	70
Sue Anderson, Director PACE-PDC	
Palm Desert Campus Dean's Cabinet (10 hrs.)	490
Palm Desert Campus Graduation (5 hr.)	245
Stacia McCambridge, Student Services Senior Administrator	
Student Administration/ Common Management Committee (20 hrs.)	940
Suzy Sharweed, International Extension Programs Coordinator	
WASC committee (60 hrs.)	2700
Bystander Training (20 hrs.)	900
Coordination of TESOL teaching observation (25 hrs.)	1125
Eyad Alfattal, Senior Program Administrator	
Campus Website Committee (10 hrs.)	520
Jerdy Sterling, ASA	
Palm Desert Commencement (5 hrs.)	60
Rancho Mirage Women's Club Luncheon, 2 times (3 hrs.)	36
Palm Desert Golf Tournament Fundraiser (5 hrs.)	60

Rose Wilson, Senior Program Administrator	
Coyote First Step Planning Meeting (120 hrs.)	5640
Student Community Focus Group (24 hrs.)	1128
Student Administration/Common Management Committee (48 hrs.)	2256
Student Administration User Group (18 hrs.)	846
Distributed Learning Committee (36 hrs.)	1692
 Aurora Vilchis, Student Advisor	
Travel Advisory Committee (12 hrs.)	480
Student Success Initiative Advisory Board (3 hrs.)	120
Association of Latino Faculty Staff & Student (ALFSS) (20 hrs.)	800
Latino Education Advocacy Days (LEAD) (20 hrs.)	800
 Andrew German, Program Administrator	
Building Safety, Co-Building Coordinator, Sierra Hall (10 hrs.)	330
 Changhee Song, Program Administrator	
Agent Management and Relations (100 hrs.)	3330
 Total Staff Value	<u>\$47,126</u>
 <u>Total CEL Contribution</u>	<u>\$7,394,913</u>