

April 27, 2021

To: Charlie Faas, Vice President of Administration & Finance and CFO

From: Marna Genes, Senior Associate Vice President of Finance & Business Services

DocuSigned by:
Marna Genes
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RE: 2021/22 Preliminary Cost Allocation Plan

In accordance with ICSUAM policy number 3552.01 (Cost Allocation / Reimbursement Plans for the CSU Operating Fund), the Office of Budget Planning and Financial Management has prepared the 2021/22 Preliminary Cost Allocation Plan for Non-CSU Operating Fund entities. Attached is a summary of the plan and supporting documentation.

The figures presented are based on currently available data: 2021/22 Early Bird Risk Premium projections; FTE data for students, employees, and on-campus residents; and any known contractual cost increases. The preliminary plan also incorporates the changes listed below:

1. The new parking garage on South Campus will come online in the fall. Therefore, the preliminary Cost Allocation plan includes the estimated Facilities Use Fee for this new structure.
2. Academic Affairs is planning to expand in-person Special Session course offerings using SJSU classrooms in the fall. These classes however, will be done in hybrid mode (in-person and on-line). The fall update will reflect the cost recovery amounts from these programs.

The campus continues to face challenges this year due to the COVID-19 pandemic, including significant reductions in enterprise unit operations. This preliminary plan will be updated in the fall based on actual 2020/21 year-end expenditure data; 2021/22 annual risk premiums; information from 2021/22 business plans, FTES data for student enrollment, on-campus residents, and employees. The Business and Financial Services fee reflects no compensation or benefit increases this fiscal year.

Please indicate your approval of the attached 2021/22 Preliminary Cost Allocation Plan with your signature below.

DocuSigned by:
Charlie Faas
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Charlie Faas, VP for Administration & Finance and CFO

4/27/2021

Date

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Daniele LeCesne, Chief Operating Officer, Tower Foundation
Christina Tan-Aoyagi, Controller, Tower Foundation

2021/22 Cost Allocations to Non-CSU Operating Fund Entities

SUMMARY OF PRELIMINARY COST ALLOCATIONS

Non-CSU Operating Fund Entities	Services and Use of Facilities Costs					Insurance Premium Costs						TOTALS
	Business & Financial Services	IT Services	FD&O Maintenance Services	Facility Use Fees	UPD Security	Risk Management			Vehicle Insurance	Property / Building Insurance	Total Insurance Premiums	
						Workers' Comp	IDL / NDI / UI	Risk Liability				
Associated Students	\$ 111,179 (A)	\$ 179,740	n/a	\$ 3,544	\$ 10,469	n/a	n/a	n/a	n/a	n/a	n/a	\$ 304,932
Athletics	n/a (B)	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	-
Housing	249,936 (A)	1,147,837	4,614,303 (L)	342,953	157,128	40,398	23,330	83,569	3,548	415,657	566,502	7,078,659
PaCE	3,406,409 (C)	267,548	n/a	80,808 (H)	80,786	136,882	79,049	129,447	n/a	n/a	345,378	4,180,928
Lottery	165,299 (A)	n/a	n/a	n/a	n/a	414	239	7,961	n/a	n/a	8,614	173,913
Other Trust	93,600 (D)	n/a	n/a	n/a	n/a	57,000	(K)	(K)	n/a	n/a	57,000	150,600
Parking	58,880 (D)	113,850	735,827	393,658	1,169,456	10,425	6,020	23,696	5,042	103,356	148,539	2,620,210
Research Foundation	76,314 (E)	245,014	n/a	187,200	n/a	n/a	n/a	n/a	n/a	n/a	n/a	508,528
Rsrch Fndtn: iGateways	n/a (F)	n/a	n/a	45,432 (I)	n/a	n/a	n/a	n/a	n/a	n/a	n/a	45,432
Spartan Shops	538,067 (G)	300,383	n/a	27,300 (J)	964	n/a	n/a	n/a	n/a	n/a	n/a	866,714
Student Health	784,657 (D)	395,525	386,074 (L)	17,802	21,056	49,737	28,723	43,429	n/a	34,283	156,172	1,761,286
Student Union	140,560 (A)	241,230	n/a	322,617	14,051	n/a	n/a	n/a	n/a	240,380	240,380	958,838
Tower Foundation	38,723 (E)	47,300	n/a	20,640	2,755	n/a	n/a	n/a	n/a	n/a	n/a	109,418
Hammer Theatre	2,400 (D)	36,658	n/a	n/a	2,135	n/a	n/a	n/a	n/a	n/a	n/a	41,193
TOTAL, NON-CSU OPERATING FUND	\$ 5,666,024	\$ 2,975,085	\$ 5,736,204	\$ 1,441,954	\$ 1,458,800	\$ 294,856	\$ 137,361	\$ 288,102	\$ 8,590	\$ 793,676	\$ 1,522,585	\$ 18,800,651
TOTAL, CSU OPERATING FUND						\$ 1,773,783	\$ 1,024,353	\$ 1,479,184	\$ 47,064	\$ 925,766	\$ 5,250,150	*****
TOTAL, UNIVERSITY						\$ 2,068,639	\$ 1,161,714	\$ 1,767,286	\$ 55,654	\$ 1,719,442	\$ 6,772,735	*****

Estimated cost allocations are highlighted. Cost allocations will be posted quarterly in accounting periods September/October, December, March and June.

Footnotes:

(A) Fixed charges.

(B) Athletics will not be charged for IT and Business & Financial Services per an agreement for services in kind: tickets to Athletic events.

(C) Professional and Continuing Education (PaCE) estimated balance; to be transferred to A&F after all other costs have been posted.

(D) Variable charges will be dependent upon revenues collected.

(E) Cost distribution between the Foundations varies each year. See Business & Financial Services page for details.

(F) iGateways operates out of Research Foundation, however they occupy space on campus.

(G) The Business & Financial Services fee noted above represents the payroll and benefits cost of the 3.5 FTE as agreed by all entities.

(H) College of Professional & Global Education (CPGE), and ISSS lease office space in the Student Union. Lease payments are made to the Student Union, and the leased space is not considered State space under the purview of the Cost Allocation Plan. The FUF shown above is for classrooms used for Special Session classes.

(I) iGateways has designated classrooms since FY2014. They moved out of the IS building in 2019 and acquired additional office space in the Student Union (with CPGE).

(J) The Facility Use Fee for Spartan Shops is governed by their operating agreement and may be adjusted after year-end reconciliation of sales revenue.

(K) Trust portion of risk premium will be fully applied to WC premium for ease of calculating other costs.

(L) Budgets for maintenance services based on Memorandum of Understandings. FY2020/21 was the first year of transition to include these costs in the Cost Allocation Plan.

2021/22 Cost Allocations to Non-CSU Operating Fund Entities

BUSINESS & FINANCIAL SERVICES

Cost Allocations Based on General Salary Increase (GSI) Adjustments

Entity	2020/21 Charges	3% GSI Increase + Benefits Cost (A)	2021/22 Estimated Charges
Associated Students	\$ 111,179	\$ -	\$ 111,179
Athletics	-	-	-
Housing	249,936	-	249,936
Lottery	165,299	-	165,299
Foundations (Research and Tower)	115,037	-	115,037 (B)
Spartan Shops	538,067	-	538,067 (C)
Student Union	140,560	-	140,560 (D)
Total Based on GSI	\$ 1,320,078	\$ -	\$ 1,320,078

Split of Research and Tower Foundation

Entity	2019/20 Actual Exp. (B)	Pro-rata share	2021/22 Estimated Charges
Research Foundation	\$ 59,341,824	66.34%	\$ 76,314
Tower Foundation	30,111,210	33.66%	38,723
Total	\$ 89,453,034	100%	\$ 115,037

Cost Allocation Estimates Based on Anticipated Revenue

Entity	Fund	2020/21 Estimated Revenue	% of Rev. Billed	2021/22 Estimated Charges
PaCE	48000	\$ 39,723,009	N/A	\$ 3,406,409 (E)
Parking Fines and Forfeitures	55000	36,000		
Parking Fees	56000	700,000		
Parking Total		736,000	8.0%	58,880 (F)
Other Trusts	various		various	96,000 (G)
Student Health Services Fee	51000	12,795,710		
Student Health Facilities Fee	52000	2,555,435		
Student Health Voluntary Fee	51001	342,000		
Student Health Total		15,693,145	5.0%	784,657 (H)
Total Based on Anticipated Revenue				\$ 4,345,946
TOTAL 2021/22 COST ALLOCATION				\$ 5,666,024

Footnotes:

(A) Business and Financial Services fee reflects no compensation or benefit increase adjustments FY2021/22.

(B) Tower and Research Foundation Cost Allocation for Business and Financial Services is calculated by taking the base cost for both (established when they were one entity), and dividing by the pro-rata share, based on prior year expenditure actuals (FIRMS data).

(C) The Business & Financial Services fee noted above represents an entire year of Spartan Shops, Inc. salary and benefits cost for 3.5 FTEs.

(D) The University no longer provides human resources support to the Student Union, except for a limited number of work study students for which Student Union offers value in-kind through the placement of students.

(E) Professional and Continuing Education (PaCE) estimated cost allocation is calculated based on anticipated credit revenue (OU, Special Session, Winter/Reg Extension and Summer) less other University cost allocations, per a campus agreement. See PaCE page for details. Revenue estimate based on 2020/21 Business Plan.

(F) Parking Funds include Fines and Forfeitures, and Parking Fees. Funds for Construction and Maintenance and Repair are not included. Revenue estimates based on 2020/21 Business Plan.

(G) Each Trust Fund agreement details the percentage of the Business and Financial Services fee. Revenue estimated is based on 2019/20 actuals. Other Trusts includes Hammer Theatre for which revenue estimate is based on budget.

(H) Student Health revenue estimates based on 2020/21 Business Plan; estimates do not include transfers in/out.

2021/22 Cost Allocations to Non-CSU Operating Fund Entities

IT SERVICES

Entity	FTE (A)	Baseline Services (B)	Workstation Refresh (C)	Non-Baseline Services (D) (E)	2021/22 Estimated Charges
Rate per FTE		\$ 4,730	\$ 445		\$ 5,175
Self-Support Units					
Housing	51.00	\$ 241,230	\$ 22,695	\$ 883,912	\$ 1,147,837
PaCE (formerly CERF)	51.70	244,541	23,007	-	267,548
Parking	22.00	104,060	9,790	-	113,850
Student Health	76.43	361,514	34,011	-	395,525
Subtotal Self-Support Units	201.13	\$ 951,345	\$ 89,503	\$ 883,912	\$ 1,924,760
Auxiliaries					
Associated Students	38.00	\$ 179,740	\$ -	\$ -	\$ 179,740
Research Foundation	51.80	245,014	-	-	245,014
Spartan Shops	3.50	16,555	-	283,828	300,383
Student Union	51.00	241,230	-	-	241,230
Tower Foundation	10.00	47,300	-	-	47,300
Subtotal Auxiliaries	154.30	\$ 729,839	\$ -	\$ 283,828	\$ 1,013,667
Other Entities					
Hammer Theatre	7.75	\$ 36,658	\$ -	\$ -	\$ 36,658
Subtotal Other Entities	7.75	\$ 36,658	\$ -	\$ -	\$ 36,658
TOTAL 2021/22 COST ALLOCATION					\$ 2,975,085

Footnotes:

(A) FTE based on 2020/21 Business Plans and/or data provided by units.

(B) No increases to compensation or benefits for Baseline Services fee this fiscal year.

(C) Any projects and initiatives that expand IT services to new/renovated facilities (e.g. lab refresh) where costs are significantly higher may require the units to assist and support (buy-in contribution) the increased costs or pay in full for specific projects (chargebacks).

(D) Non-Baseline Services fee covers the television services provided to the residence halls in Housing.

(E) Spartan Shops includes salary for IT Systems Specialist, Student Assistants, hardware, software, maintenance, and licensing fees.

Information will be updated in the fall with 2021/22 data.

2021/22 Cost Allocations to Non-CSU Operating Fund Entities

FD&O Maintenance Service Agreements

Entity	2021/22 Estimated Charges
Self-Support Units	
Housing	\$ 4,614,303
Parking	735,827
Student Health	386,074
TOTAL 2021/22 COST ALLOCATION	\$ 5,736,204

Footnotes:

(A) MOUs established in FY2020/21 for FD&O to provide facility services to self-support units. Information will be updated in the fall with 2021/22 data.

2021/22 Cost Allocations to Non-CSU Operating Fund Entities

FACILITY USE FEES

Per EO 1000: Charges for Usage of State Owned/Supported Facilities

Entity	Space Rental				Ground Lease				FN	2020/21 Facility Use Fee	Change Over Prior Year	2021/22 Estimated Facility Use Fee
	Gross Sq. Ft.	\$1.00 per Sq. Ft. x 12	Assignable Sq. Ft.	\$2.00 per Sq. Ft. x 12	Building Footprints	Grounds Surround Bldg	Total Sq. Ft.	\$1.00 per Sq. Ft.				
Associated Students					3,544	-	3,544	\$ 3,544	(A)	\$ 3,544	\$ -	\$ 3,544
Housing							342,953	342,953	(B)	342,953	-	342,953
College of Professional & Global Educ (CPGE)			3,367	\$ 80,808					(C)	80,808	-	80,808
Parking							753,168	(adjusted)	(D)	281,257	112,401	393,658
Research Foundation: Sponsored Activities									(E)	187,200	-	187,200
Research Foundation: iGateways			3,021	72,504					(F,C)	45,432	-	45,432
Spartan Shops									(G)	27,300	-	27,300
Student Health Center					17,802		17,802	17,802	(H)	17,802	-	17,802
Student Union					270,608	52,009	322,617	322,617	(I)	322,617	-	322,617
Tower Foundation			860	20,640					(J)	20,640	-	20,640
TOTAL 2021/22 COST ALLOCATION										\$ 1,329,553	\$ 112,401	\$ 1,441,954

Footnotes:

(A) Associated Students will not pay rent for the University House until 2032, per a lease agreement between AS and SJSU. Note that the agreement states that the University will pay property insurance on the AS house. The A.S. House was moved to a new location in January 2019.

(B) The FUF was adjusted after completion of the SRAC building in April 2019.

(C) College of Professional and Global Education (CPGE), and ISSS lease space in the Student Union. The leased space is not considered State space under the purview of the Cost Allocation Plan. The FUF shown above is for classrooms used for Special Session classes.

(D) Includes the new Parking Garage. The Parking's ground lease is adjusted by the space occupied by Student Services Center, University Personnel, UPD, and repurposed parking lots/spaces.

(E) Research space is negotiated between the Research Foundation and the University.

(F) iGateways has classrooms for their dedicated use on campus.

(G) The Facility Use Fee for Spartan Shops is governed by their operating agreement and may be adjusted after year-end reconciliation of sales revenue. Revenue estimates reduced due to online instruction resulting from the COVID-19 pandemic and less demand for campus based food and bookstore services.

(H) The Student Health & Counseling Center began paying ground lease in FY2015/16.

(I) The Facility Use Fees was adjusted after the completion of the Spartan Recreation and Aquatics Center (SRAC) in FY2019/20.

(J) Tower Foundation utilizes various offices and cubicles on the third floor of Clark Hall.

Information will be updated in the fall with 2021/22 data.

2021/22 Cost Allocations to Non-CSU Operating Fund Entities

UNIVERSITY POLICE DEPARTMENT SECURITY FEE

	Faculty / Staff FTE (A)	Student FTE (A)	Staff / Faculty / Student Residents (B)	2021/22 Estimated Charges
Rate per FTE	\$ 275.50	\$ 275.50	\$ 161.85	
Associated Students	38.00			\$ 10,469
Housing	51.00		884.00	157,128
PaCE (Formerly CERF)	51.70	241.53		80,786
Spartan Shops	3.50			964
Student Health	76.43			21,056
Student Union	51.00			14,051
Tower Foundation	10.00			2,755
Hammer Theatre	7.75			2,135
Parking (C)				1,169,456
TOTAL 2020/21 COST ALLOCATION				\$ 1,458,800

Footnotes:

- (A) Security Cost per Faculty, Staff, and Student FTE. The Rate per FTE is determined based on an allocation of the University Police Department's CSU Operating Fund budget per Faculty, Staff, and Student FTE.
- (B) Security Cost per Faculty, Staff, and Student Residents. The Rate per FTE is determined based on an allocation of the University Police Department's CSU Operating Fund budget per Faculty, Staff, and Student
- (C) Per comprehensive/principal agreement/contract between the Non-CSU Operating Fund Entity and the University.

2021/22 Cost Allocations to Non-CSU Operating Fund Entities

WORKERS' COMP, IDL / NDI / UI, RISK, VEHICLE LIABILITY INSURANCE PREMIUMS

2021/22 CSURMA Premiums (Early Bird)	
Workers' Compensation Program	\$ 2,068,639
IDL / NDI / UI Program	1,161,714
Risk Liability Program (A)	1,715,360
Student Professional Liability (A)	34,287
Student Academic Field Exp. for Credit Liability (A)	17,639
Vehicle Insurance	55,654
Property Insurance Program	1,784,435
AIME Program (B)	431,496
TOTAL UNIVERSITY	\$ 7,269,224

Cost Allocations Based on 2019/20 Personnel Expenses

Entity	2019/20 Personnel Expenses (C)	% of Total Personnel Expenses	Cost for Coverage	
			Workers' Comp	IDL / NDI / UI
Campus Annual Premium			\$ 2,068,639	\$ 1,161,714
Housing	\$ 7,409,290	2.0%	\$ 40,398	\$ 23,330
PaCE	25,104,866	6.8%	136,882	79,049
Lottery	75,926	0.0%	414	239
Parking	1,911,921	0.5%	10,425	6,020
Other Trust			57,000	
Student Health	9,122,101	2.5%	49,737	28,723
CSU Operating Fund	325,322,014	88.2%	1,773,783	1,024,353
TOTAL UNIVERSITY	\$ 368,946,118	100.0%	\$ 2,068,639	\$ 1,161,714

Cost Allocations Based on 2019/20 Total Expenditures

Entity	2019/20 Total Expenditures (E)	% of Total Expenditures	2021/22 Estimated Risk Liability Charges
Campus Annual Premium			\$ 1,767,286
Housing	\$ 22,467,729	4.9%	\$ 83,569
PaCE	34,801,999	7.5%	129,447
Lottery	2,140,333	0.5%	7,961
Parking	6,370,717	1.4%	23,696
Other Trust		N/A	
Student Health	11,675,981	2.5%	43,429
CSU Operating Fund	383,721,683	83.2%	1,479,184
TOTAL UNIVERSITY	\$ 461,178,442	100.0%	\$ 1,767,286

Cost Allocations Based on Vehicle Inventory

Entity	FD&O Inventory (F)	2021/22 Estimated Vehicle Insurance Charges (G)
Rate per Vehicle		\$ 186.76
Housing	19	\$ 3,548
Parking	27	5,042
CSU Operating Fund	252	47,064
TOTAL UNIVERSITY	298	\$ 55,654

Footnotes:

(A) SPL and SAFECLIP are categorized as CSU Operating expenses and the costs are reduced from the Liability Premium allocated to the campus. SPLIP and SAFECLIP totals provided by Alliant.

(B) The AIME Premium is paid by the university.

(C) Personnel expenditures include all salary, wages, and benefits, including work study.

(D) Other Trust portion is applied as a 1% charge to actual expenditures during the fiscal year. For ease of calculation, entire cost allocation to Other Trust will be applied to the Workers' Compensation Premium. The 2021/22 estimate is based on 2019/20 actuals.

(E) Expenditures include all expenses except risk premiums and transfers out.

(F) Detailed listing of vehicles for cost allocations provided by auto shop on 9/12/20. The vehicle count will be updated in the fall.

(G) Cost per vehicle information is calculated by dividing the total vehicle insurance cost by number of vehicles.

(H) The estimates above are based on 2019/20 actuals and will be updated in the fall with 2020/21 actuals data.

2021/22 Cost Allocations to Non-CSU Operating Fund Entities

PROPERTY / BUILDING INSURANCE PREMIUMS

Site #	Building Description	Occupied As	2020/21 Total Values	2020/21 Premium	Change in Property Premium Over Prior Year	2021/22 Estimated Values (A)	2021/22 Estimated Premium (A)	
Student Union								
1	Auto Bank Teller Building	ATM	\$ 258,054	\$ 175	26.86%	\$ 258,054	\$ 222	
3	Student Union	College - General	102,968,474	69,920	26.59%	102,968,474	88,514	
177	Event Center	College - General	49,414,180	33,554	26.60%	49,414,180	42,478	
115	Spartan Recreation & Aquatic Center	Student Recreational Facilities	126,992,805	86,233	26.59%	126,992,805	109,166	
Student Union Total				\$ 189,882	26.59%	\$ 240,380	\$ 240,380	
Parking								
53	North Parking Facility (10th Street)	Parking Structure / Offices	\$ 44,322,682	\$ 30,097	26.59%	\$ 44,322,682	\$ 38,101	
54	South Parking Facility (7th Street)	Parking Structure	44,252,090	30,049	26.59%	44,252,090	38,040	
55	West Parking Facility (4th Street)	Parking Structure	25,558,943	17,356	26.59%	25,558,943	21,971	
133	University Police Department Building	Police Station / Offices	6,100,448	4,142	26.61%	6,100,448	5,244	
Parking Services Total				\$ 81,644	26.59%	\$ 103,356	\$ 103,356	
Housing								
89	Washburn Hall	Dorm	\$ 8,639,270	\$ 5,866	26.61%	\$ 8,639,270	\$ 7,427	
90	Joe West Hall	Dorm	36,563,353	24,828	26.59%	36,563,353	31,431	
91	Dining Commons	Cafeteria	7,678,157	5,214	26.58%	7,678,157	6,600	
151	Campus Village - Building A (Faculty/Staff)	Apartment - High Rise	38,844,884	26,377	26.60%	38,844,884	33,392	
152	Campus Village - Building B (Upper Classmen)	Apartment - High Rise	210,766,155	143,118	26.59%	210,766,155	181,180	
153	Campus Village - Building C (Freshmen)	Apartment - High Rise	43,368,009	29,449	26.59%	43,368,009	37,280	
156	Campus Village 2	Apartment - High Rise	137,672,408	93,485	26.59%	137,672,408	118,347	
University Housing Total				\$ 328,337	26.59%	\$ 415,657	\$ 415,657	
Student Health								
116	Student Wellness Center	Medical/Doctor's Offices, Meeting Rooms	\$ 39,881,293	\$ 27,081	26.59%	\$ 39,881,293	\$ 34,283	
Student Health Total				\$ 27,081	26.59%	\$ 34,283	\$ 34,283	
City of San Jose (MLK)								
142	DR Martin Luther King JR. Library	Library - High End	\$ 184,405,904	\$ 125,219	26.59%	\$ 184,405,904	\$ 158,520	
			CSU Op Fund Portion (59%)	108,799,483	73,879	26.59%	108,799,483	93,527
City of San Jose Total (41%)			\$ 75,606,421	\$ 51,340	26.59%	\$ 75,606,421	\$ 64,993	
TOTAL NON-CSU OPERATING FUND				\$ 678,284	26.59%	\$ 858,669	\$ 858,669	
TOTAL CSU OPERATING FUND				\$ 731,286	26.59%	\$ 925,766	\$ 925,766	
TOTAL UNIVERSITY				\$ 1,409,570	26.59%	\$ 1,784,435	\$ 1,784,435	

Footnotes:

(A) The 2021/22 estimated property premiums are based on the CSURMA "Early-Bird" Projections data and 2020/21 property values.

(B) The premium cost share to the City of San Jose for expenses associated with the MLK Library will be processed separately.

(C) The property values and premium information will be updated in the fall.

2020/21 Cost Allocations to Non-CSU Operating Fund Entities

DETAIL OF COST ALLOCATION CHARGES FOR PROFESSIONAL & CONTINUING EDUCATION (PaCE)
Estimate Based on Anticipated Revenue from CPGE 2020/21 Business Plan

	2020/21 Estimated Revenue	Percentage Distribution	2021/22 Estimated Campus Portion of Revenue
Academic Yr Credit Revenue to SJSU (A)	\$ 31,085,643	11%	\$ 3,419,421
Summer 2020 Credit Revenue	8,637,366	11%	950,110
Total Anticipated Credit Revenue	39,723,009		\$ 4,369,531
Open Univ Reimbursement (B)			\$ 269,411
Other Cost Allocations	Facility Use Fee		\$ - (C)
	IT Services		267,548
	UPD Security		80,786
	Worker's Comp.		136,882
	IDL/NDI/UI		79,049
	Liability		129,447
Subtotal			\$ 693,712
Balance to Business and Financial Services			\$ 3,406,409
% of Division Trust Fund Balance to Total Credit Revenue			8.58%

Footnotes:

(A) PaCE (formerly CERF) 11% Distribution is on Credit Revenue which includes Open University, Special Session, Winter/Reg Extension, and Summer. Estimated revenue is based on approved Business Plan.

(B) This is based on CSU 1994/95 SJSU estimated Open University/Concurrent Enrollment revenue of \$1,926,751 * 13.98%. In 2006/07, SJSU implemented the CERF Funding Model program. \$269,411 was included as part of the costs to the Division of Administration and Finance.

(C) Facility Use Fees are billed to the College of Professional & Global Education (CPGE) directly; see the Facility Use Fee page for details.

(D) The estimates above are based on 2020/21 projected revenues and will be updated in the fall with 2021/22 data.