

CAL MARITIME

TO: Kurtis D. Lohide, CFO

FROM: Cost Recovery Committee. Chair: Diane Rawicz; voting members: Ken Toet, Steve Mastro, Bob Brown, Veronica Boe, Harry Bolton, Ben Bolin and cadet Ernest "Chaz" West.

Date: June 11, 2012

Subject: Recommendation regarding the 2012-13 Cost Recovery Plan

The Cost Recovery Committee is presenting the attached 2012 General Fund Cost Recovery Plan to the CFO and is recommending approval and implementation.

The Cost Recovery Committee has reviewed, updated and made modifications to the 2012 General Fund Cost Recovery Plan. Revenue Management Changes (RMC) to the CSU processes continue to require review of plan terminology and methodology. The primary objectives of this committee in reviewing this comprehensive plan were to:

1. Review cost methodology as applied to the Cost Recovery Plan
2. Identify and allocate costs to all appropriate Auxiliary and Enterprise entities that receive support services
3. Continue to investigate other current costs for potential recovery or development of internal service centers.

The attached final version of the FY 2012 Plan meets all of the objectives including:

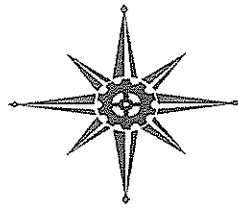
- In 2012 many of the longstanding institutional adjustments were reduced or eliminated.
- Overall cost recovery was reduced to several programs
- Service Level Agreements between service providers and entities are in place
- Utility Cost Recovery Methodology was changed in 2010 from square footage to metered use for more accurate recovery of costs. Tracking occurs monthly and billing is quarterly. It is hoped that next year monthly billing can occur.

The committee supported, after several years of analysis, the launch of Phase 1 of the Print Copy Solution in March 2012. Phase 1 focused on the labs and library where highest volume of use and waste occurs. The program was successful in that waste was reduced and students adjusted to paying for prints and copies in the labs and library. A comprehensive report including recommendations for Phase 2 and 3 is forthcoming.

The Committee intends to continue to evaluate cost recovery categories and methodologies. This will be accomplished with regular meetings in FY 2012 according to the Charter approved in 2009. Topics under discussion include base costs recovery for Information Technology services; investigation of costs recovered by the Chancellor's Office. The committee will need to track the utility charges and guide the implementation of Phases 2 and 3 the Print Copy Solution.

If after review of the recommended plan you wish to meet with the Committee, please let us know.

/DBR



CAL MARITIME

*THE CALIFORNIA MARITIME ACADEMY
CSU OPERATING TRUST - COST RECOVERY PLAN (CRP)
For FY2012/13*

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INTRODUCTION

Executive Order No. 1000 has assigned responsibility to the campus Chief Financial Officer (CFO) to ensure that enterprises are charged for allowable direct costs plus an allocatable portion of indirect costs associated with facilities, goods, and services funded by the CSU Operating Trust. This 2012/13 Cost Allocation plan employs the terminology included in EO 1000.

In FY2006/07 CMA established methodologies for allocation of direct and indirect costs to non-general fund entities. This 2012/13 plan continues to improve all facets of the plan including methodology, procedures, measurements, adjustments, and billing processes. The goal is to comply with EO 1000 and properly assign cost for centralized support. This has resulted in some changes in business processes at CMA that have increased efficiency. To mitigate the fiscal effects on specific departmental entities of this allocation plan CMA will continue to make “institutional adjustments” to the calculated allocated costs in FY2012/13 for in kind services.

The University Budget Office, in concert with the Cost Recovery Committee, will update this Cost Recovery Plan annually. The updated Plan will be presented to the University Chief Financial Officer – The Vice President for Administration and Finance, for final review and approval.

PRINCIPLES

State legislative appropriations and mandatory student fees are deposited in the CSU 485 Operating Trust as the primary, but not the only source, of support for the University’s educational mission. Enterprise activities provide supplemental services critical to the delivery of state supported programs. Enterprise organizations are formed to provide essential functions that are an integral part of the educational mission of the California State University. It is appropriate to recognize these interdependencies between the CSU Operating Trust (OT) and enterprise activities in the cost allocation plan.

- ❖ No more than the full costs of a CSU Operating Trust activity, inclusive of direct and indirect costs, may be allocated. Where formulas or methodologies calculate cost that exceeds the full cost recovery rate an adjustment factor will be used to reduce the rate appropriately.
- ❖ Allocations of CSU Operating Trust costs may be offset with unrecovered costs incurred by enterprise activities on behalf of the CSU Operating Trust (see Institutional Adjustments section). If a cost allocation plan incorporates such exchanges of value they should be documented.
- ❖ All significant incremental costs should be included in the cost allocation plan. Generally, “significant” means that the effort and cost of allocating the cost is in line with the benefit. The University should document the reasons for excluding incremental costs. CMA has not analyzed all incremental costs as yet. Once Direct and Indirect costs processes are fully established this will become a priority.
- ❖ Recovery of indirect costs should be based on a process that is reasonable relative to the activity and the related costs. CMA Indirect costs are based on one of four criteria; 1) Gross

Square Feet (GSF) of space occupied, 2) Percent of effort of personnel, 3) Percent of budgeted expense by Non-OT department as compared to institution,.4) Utilities based on prior years actual.

- ❖ The basis of allocation for a service may vary as the University determines what is appropriate and reasonable. If a different allocation approach is used for the same CSU Operating Trust service, the costs of the service should be allocated only once and any duplication eliminated. CMA Indirect services are allocated using a methodology deemed to be reasonable and equitable by the CRP. Direct services are allocated based on the actual hourly rate of personnel cost plus overhead.

DEFINITIONS

CSU Operating Trust refers to the CSU fund 485 designation that will combine funds from the legislature's Budget Act appropriation and the campus collection of instructional student fees.

Proprietary Funds refers to a university-related entity (program, activity, or fund source) that furnishes facilities, goods or services to students, faculty, staff, or incidentally to the general public for which a fee is collected. There are two types of Proprietary Funds:

1. Enterprise Funds are entities that charge fees to external users for goods or services. Although they are supported by user fees the activity is under the administration of the university.

CMA Enterprise activities include:

- Extended Learning / MARSEC (Continuing Maritime Education and Maritime Security)
- Facility Rental
- Parking
- Book Store (operated under Contract by Follett)
- CMA Enterprise Services (Housing and Food Service)
- Lottery Funds
- Instructionally Related Activities- IRA
- Summer Academic Enrichment and Sailing Programs
- Pirates Cove (Ships store)
- Sailing and Offshore Sailing
- MARAD Trust

2. Internal Service Funds are activities that provide goods or services to campus departments on a cost-reimbursement basis. Use of an Internal Service Fund is only appropriate if the campus is the predominant participant in the activity. CMA Internal Service Fund current and under consideration activities include:

- Telecommunications
- Shipping & Postage
- Copy & Printing

None of the activities listed above are currently self supporting. Therefore, they have not been set up as Internal Service Funds at this time.

Fiduciary Funds are used to account for assets held by a campus in a trustee capacity or as an agent for individuals, private organizations, or other governmental units, and therefore cannot be used to support CSU programs and activities.

1. Agency Funds refers to funds held by the campus as an agent for an organization or other governmental unit which can only be utilized in support of the unit's programs or activities.

Included are:

Associated Students of the California Maritime Academy -ASCMA

Auxiliary Organizations are any separately organized non-state entity that operates in compliance with auxiliary organization policies of the CSU Board of Trustees, the terms of leases and operating agreements with the CSU, and policies established by the university.

CMA Auxiliary Organizations include:

1. Associated Students of The California Maritime Academy - ASCMA
ASCMA books are maintained on the campus Peoplesoft system.
2. The California Maritime Academy Foundation – CMA Foundation
CMAF books are maintained on its stand alone Blackbaud system.

Direct Costs refers to costs that can be readily assigned to a particular cost objective, i.e. identified and charged (or billed) to a specific enterprise, with a high degree of accuracy and without an inordinate amount of accounting.

Indirect Costs refers to costs that cannot be readily assigned to a particular cost objective without effort disproportionate to the benefits received. Indirect costs are those incurred for purposes common to a number, or all programs or activities of the campus, but which cannot be identified and charged directly to such programs or activities (e.g. enterprise) with a reasonable degree of accuracy and without an inordinate amount of accounting. Indirect costs may be called by other terms such as overhead or Facilities & Administration (F&A) expenses.

Incremental Costs refers to the change in CSU Operating Trust out-of-pocket expenses related to activities, projects, or programs assigned to an enterprise. Incremental costs are expenses that would not have been incurred if the enterprise were not present. Incremental costs are usually direct costs but may include indirect costs. Currently CMA is not using incremental costs. This will be looked at in the future if the OT costs were to be allocated on a per-employee basis for some services such as information technology.

RECOVERY METHODOLOGY DETERMINED TO BE REASONABLE RELATIVE TO THE ACTIVITY AND THE RELATED COSTS.

INDIRECT COSTS

The following are currently recognized services provided by CSU Operating Trust departments to Enterprise activities on campus. Currently, CMA is not allocating all of the Indirect Costs to our Operating Trust activities. The indirect cost services that may be considered in the future are noted in the Cost Recovery Plan table on page 6.

CMA indirect costs included in the Cost Allocation Plan:

- Personnel – Currently personnel costs are allocated for Accounting, Purchasing, Public Safety, Facilities, Human Resources and Information Technology.
- The prominent methodology for personnel cost is to determine the percent of time and effort each departmental employee spends supporting non-OT departments based on current salary cost plus the institutional benefit cost average of 40% of salary.
- Utilities – Methodology for utilities was changed for FY2011. The campus has installed meters for electricity, gas, and water at strategic locations provide sub meter readings for buildings and units. The data collected during FY2010 & FY2011 was used to develop a cost allocation for utility costs in FY2013 including a projected 4.0% increase to the base cost. These calculated utility costs will be allocated monthly to the non-Operating Trust units. Actual costs and meter readings will be tracked for two purposes: 1) to prepare for cost allocation in FY2012; and, 2) to calculate actual utility use by unit which could lead to an end-of-year true up of Actuals if indicated.
- Facility Maintenance and Operations is allocated as a Rental Cost - Methodology for Rental charges is to use the CSU M&O Cost for GSF. This cost per GSF (\$10.02 in 2012/13) is multiplied by the GSF occupied by the non-OT department to create a total for utilities. This total Maintenance amount is adjusted by a factor, (0.59 for FY2012/13), so that full cost recovery is not exceeded. The amounts for housekeeping, grounds, trades etc. are allocated back to the appropriate OT department as a chargeback. The total rate is broken into: M&O for buildings, grounds, and custodial, plus administrative cost. Using this methodology allows Facilities to budget for and bill non-OT entities on a monthly basis for routine scheduled maintenance that is provided over a twelve month period. Special projects and unscheduled maintenance will continue to be billed on a monthly basis as using rates included in appendix D1. This business process change is in keeping with the primary objectives of the plan as it reduces the number of internal invoices that accounting will be required to process annually.

DIRECT COSTS

Direct costs are expenditures initially incurred by the CSU Operating Trust, which can be easily determined and recharged to the Enterprise based upon the actual cost of the goods or services provided for which the CSU Operating Trust must be reimbursed. The recharge of direct costs is often documented by a work order with attached documentation of non-personnel costs. CSU

Operating Trust departments that wish to charge for Direct Cost services must have an approved and published rate (see Appendix D). The exceptions to this are reimbursements for actual costs incurred by one department on behalf of another department.

The rates in Appendix D are based on actual hourly rates for current employees at regular, shift differential, or overtime rates plus benefits. An overhead rate is added for the charge to non-OT departments for administrative and expendable supply costs incurred by the OT department in providing non-OT support.

CMA Direct Costs included in the OT Cost Allocation Plan:

- Telephone charges - Methodology for telephone charges is the actual cost of calls from the extension plus a base charge of \$20 per month for the maintenance and operation of the telephone system.
- Shipping and Postage - Methodology for shipping and postage meter costs are to allocate the actual cost back once the charges have been billed to CMA by the vendors.
- Non-OT Maintenance - Methodology, for non-OT maintenance projects is to bill OT departments for personnel cost plus cost of materials. Hourly rates are calculated for each trade based on actual salaries for all employees. Vacant positions are added at the minimum market rate. Benefits are added at the institutional average of 40% of salary for regular time and 25% for the additional salary earned for overtime. Non-CSU Operating Trust departments are additionally billed an overhead charge (as a percentage) for OT expendable supplies and administrative oversight. See Appendix D1 for rates.
- Public Safety – Methodology is the same as Facilities with the exception of the overtime benefit rate being 58% for regular pay. Any benefit cost for shift premium pay and overtime is calculated at 42%. See Appendix D2 for rates.
- Information Technology – Methodology for hourly rates for categories is the same as Facilities. See Appendix D3 for rates.

CMA 2012/2013 Cost Recovery Plan

Recipients of OT services on the California Maritime Academy campus are identified in the definitions section of this document.

The following have been identified as CSU Operating Trust supported facilities, goods, and services that are provided to an Enterprise for which there is (or could be in the future) a cost allocation method. Each of the facilities, goods or services has been categorized as a direct cost or an indirect cost as indicated in the table.

	Direct Cost	Indirect Cost	Notes
Utilities	In Test	Appendix C	Metering of electricity, gas, and water is in process.
Communications	Current	NA	
Risk Pool	N/A	Appendix C	
Automobile Insurance	Future	To be Studied	Motor Pool Issue.
Information Technology	Appendix D3	To be studied	

Public Safety	Appendix D2	Appendix B	
Parking	N/A	Appendix C	
Maintenance	Appendix D1	Appendix C	Rent Formula
Non-general Maintenance	Appendix D1	Appendix B	
Office Space	N/A	Appendix C	Rent Formula
Garbage/Waste	To be studied	Appendix C	Utilities/Rent formula
Motor Pool	Future	To be studied	Indirect rate to be studied.
Warehousing/Receiving	Future	To be studied	Indirect rate to be studied.
Printing & Photocopying	In Process	In Process	Allocation Methods being tested for student copying.
Postage/shipping	Current	To be studied	Allocation to all departments and indirect rate is being studied.
Financial Services	N/A	Appendix B	
Procurement	N/A	Appendix B	
Human Resources	N/A	Appendix B	
Capital Planning	To be studied	To be studied	
CMS	Appendix D3	To be studied	

INSTITUTIONAL ADJUSTMENTS

Institutional adjustments to the calculated allocation amount to any non-OT department can be made by CMA using one or more of the following rationale(s).

1. Charging the calculated rate would result in exceeding full cost recovery by the Operating Trust.
2. Charging the fully calculated rate does not take into consideration the cost offset for services the non-OT department provides to the Operating Trust.
3. Charging the fully calculated rate when the methodology for rate calculation has been modified and results in a significant increase in allocation to the non-OT department.

Institutional adjustments will be documented in the Cost Recovery Plan Summary –Appendix A and further documented in Agency Fund’s and Auxiliary Organization’s Operating Agreements.

BILLING PROCEDURES

Direct costs may be recorded directly by the non-OT department or to the CSU Operating Trust with a charge back to the Enterprise activity or Auxiliary Organization. Indirect costs will be billed in the PeopleSoft and Financial Edge accounting systems.

Indirect Cost Recovery expense will be billed at the beginning of each month based on the annual rate as established in the cost recovery plan and approved by the Chief Fiscal Officer (Vice President for Administration and Finance). Any requested services outside of this agreement can be negotiated for and provided for through separate negotiated agreements.

Direct costs shall be billed as incurred on a monthly basis throughout the year based on the rate sheets in Appendix D.

SERVICE LEVEL AGREEMENTS (SLA)

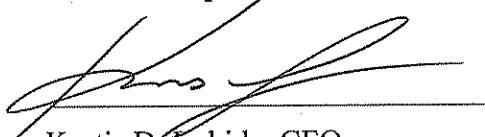
The service level provided by the service providers to the service recipients is documented in appendix E. SLA's are in place for the following areas.

- Fiscal Services
- Purchasing and Risk Management
- Human Resources
- Police Services
- Facilities (Pending)
- Information Technology (Pending)

PLAN REVIEW AND APPROVAL

The Budget Office will update the cost allocation plan each spring. Salary\benefit rates will be updated based on February or March data. Other Indirect Rates will be updated using Current FY costs and /or projections provided by CSU management offices. These rates will be presented to the Cost Recovery Committee for review and discussion, which will result in a recommended Cost Recovery Plan to the CFO. The CFO will review and approve the Cost Recovery Plan for implementation at the beginning of the new Fiscal Year on July 1st.

I have reviewed this Cost Recovery Plan for the 2012/13-year and give my approval to execute the plan as described in these documents and attachments.



 Kurtis D. Lohide, CFO



 Date

Appendix A

CALIFORNIA MARITIME ACADEMY CSU OPERATING TRUST COST RECOVERY SUMMARY

Final - 2012-13 (June 2012)

Non GF Entity	Type Entity	CY										PY Amounts 2011-12	Current Year + / (-) \$	Notes	
		Fiscal Services	Purchasing & Risk Mgt. Services	HR Services	Police Services	VP A&F Reimb. CSURMA	Risk Pool	Utilities	Facilities M & O	Total 2012-2013	CHA Inst. Adjmts.				Revised 2012-13 Total
CSU Operating Trust		\$ 713,933	\$ 134,400	\$ 524,026	\$ 1,301,202	\$ 76,332	\$ 435,453	\$ 1,089,747	\$ -	\$ 4,275,093	\$ -	\$ 4,275,093	3,697,058	578,035	1
ASCMA	Auxiliary	10,683	2,147	-	4,214	-	-	525	640	18,210	-	18,210	20,823	(2,613)	2
Ext. Learn / Maritime Security	Enterprise	43,443	8,180	18,549	20,458	-	14,429	1,269	4,672	111,000	-	111,000	101,556	9,444	3
Foundation	Auxiliary	61,647	4,715	-	-	-	-	-	-	66,362	-	66,362	62,938	3,424	4
Conferences & Events	Enterprise	4,201	1,607	-	3,418	-	464	5,817	12,163	27,689	(4,000)	23,689	27,060	(3,391)	5
Parking	Enterprise	9,029	940	-	119,076	-	2,101	5,897	40,000	177,042	(45,076)	131,966	127,564	4,402	6 & 7
Housing	Enterprise	42,836	5,639	4,072	85,540	-	44,011	208,052	243,978	634,129	-	634,129	562,156	71,973	6 & 7
Food Services	Enterprise	42,836	4,300	28,834	23,252	-	53,769	89,354	15,222	257,566	-	257,566	236,378	21,188	6 & 7
Book Store	Enterprise	-	1,071	-	6,600	-	443	4,403	9,687	22,204	-	22,204	19,623	2,581	8
Lottery	Enterprise	7,139	677	-	-	-	1,407	-	-	9,224	-	9,224	9,240	(16)	9
IRA	Enterprise	4,811	672	-	-	-	1,354	-	-	6,837	-	6,837	9,094	(2,257)	10
MARAD Trust	Enterprise	6,327	1,475	-	-	-	5,839	-	-	13,642	-	13,642	16,385	(2,743)	11
Pirates Cove	Enterprise	4,090	1,344	1,610	-	-	592	-	-	7,636	-	7,636	8,440	(804)	12
Sailing & Offshore Sailing	Enterprise	3,164	672	-	-	-	937	-	-	4,773	(1,000)	3,773	1,659	2,114	13
Summer Acad. Enrich. Prog.	Enterprise	2,019	672	1,573	2,036	-	778	-	-	7,078	-	7,078	7,636	(558)	14
Total Allocated Cost 2012/13		242,225	34,109	54,638	264,594	-	125,124	315,318	326,362	1,363,370	(50,076)	1,313,294	1,210,552	102,742	15
Unfunded Institutional Adj		(1,000)	0	(45,076)	(45,076)	-	(4,000)	(4,000)	(4,000)	(50,076)	-	(50,076)	-	-	16
Net Allocated Cost 12/13		241,225	34,109	54,638	219,518	-	125,124	315,318	322,362	1,313,294	(50,076)	1,263,218	1,210,552	52,666	17
Total Allocated Cost 2011-12		242,328	34,350	55,028	231,187	11,450	109,567	260,592	320,019	1,264,521	(53,969)	1,210,552	1,210,552	-	18
Unfunded Institutional Adj		(2,500)	-	(42,469)	(42,469)	-	-	(9,000)	(9,000)	(53,969)	-	(53,969)	-	-	19
Net Allocated Cost 11-12		239,828	34,350	55,028	188,718	11,450	109,567	260,592	311,019	1,210,552	(53,969)	1,156,583	1,210,552	53,969	20
Dollar Increase (Decrease)		1,397	(241)	(390)	30,800	(11,450)	16,557	54,726	11,343	102,742	3,893	102,742	8,552	7,187	21
Percentage Increase (Decrease)		0.6%	-0.7%	-0.7%	16.3%	-100.0%	15.1%	21.0%	3.6%	8.5%	-7.2%	8.5%	0.7%	0.6%	22
Cost Recovery % of Department Budget		28.2%	25.0%	8.9%	27.5%	0.0%	30.3%	29.5%	15.5%						23

Notes: 1 Operating Trust Costs totaling nearly 4.3 Million are potentially allocable under the OT Cost Allocation Plan for 2012/13.
2 ASCMA cost allocation cost increase in 2012-13 due to procurement and Public Safety.
3 Foundation costs held level for accounting services.
4 Facility Rental adjustments: utilities of \$4,000. We are not charging (employee) tenants market rate. Personnel cost expense removed for 2012-13.
5 Parking Institutional adjustment of \$45,076 against the Public Safety services from Permits revenue.
6 Public Safety cost increase due to Police Services.
7 Utilities estimated based on PY Actuals. Actuals will be tracked and year end true-up will be made as indicated.
8 Previously this line in the plan was the Cruise Trust.
9 Sailing Training and Big Boat Sailing. Institutional adjustment for accounting.

Appendix B

2012-13 OT Departmental Labor Costs Recovery from Non OT Entities

Non-OT Fund Rates

Departments	OT FUND DEPARTMENTS - Allocation as Determined by percent effort of OT Fund Department Staff on behalf of Non OT Fund Unit.							Adjustment to Allocation based on Institutional Mission	Amount to be paid by non-OT Fund unit for 2012/13	Amount to be invoiced for at the beginning of each Month
	Fiscal Services	Purchasing & Risk Management Services	Public Safety	Human Resources	VP, A&F					
ASGMA	10,683	2,147	4,214	-	-	-	-	17,045	1,420	
Ext Learning / MARSEC	43,443	8,180	20,458	18,549	-	-	-	90,630	7,552	
Foundation	61,647	4,715	-	-	-	-	-	66,362	5,530	
Facility Rental	4,201	1,607	3,418	-	-	-	-	9,225	769	
Parking	9,029	940	119,076	-	-	-	(45,076)	83,968	6,997	
Housing	42,836	5,639	85,540	4,072	-	-	-	138,087	11,507	
Food Service	42,836	4,300	23,252	28,834	-	-	-	99,221	8,268	
Book Store	-	1,071	6,600	-	-	-	-	7,671	639	
Lottery Trust	7,139	677	-	-	-	-	-	7,817	651	
IRA Trust	4,811	672	-	-	-	-	-	5,483	457	
MARAD Trust	6,327	1,475	-	-	-	-	-	7,803	650	
Pirates Cove	4,090	1,344	-	1,610	-	-	-	7,044	587	
Sailing	3,164	672	-	-	-	-	(1,000)	2,836	236	
Summer Bridge	2,019	672	2,036	1,573	-	-	-	6,300	525	
								-	-	
								-	-	
TOTALS	242,225	34,109	264,594	54,638	-	(46,076)	549,490	45,791	-	

NOTES:

Appendix C

2012-13 OT Departmental Non Labor Costs Recovery from Non OT Departments

Non-OT Fund Rates

Departments	OT FUND DEPARTMENTS Allocation determined as follows: Risk pool as percent of institutional funding ; utilities & space rental by GSF occupied times CSU M&O rate adjusted by CMA funding of Facilities Departments.			Adjustment to Allocation based on Institutional Mission	Amount to be paid by non-CSU Operating Trust Fund unit for 2012/13	Amount to be invoiced for at the beginning of each Month
	Risk Pool	Space M & O	Utilities			
ASCMA	-	640	525	-	1,165	97
Ext Learning WARSEC	14,429	4,672	1,269	-	20,370	1,697
Foundation	-	-	-	-	-	-
Facility Rental	464	12,163	5,817	(4,000)	14,444	1,204
Parking	2,101	40,000	5,897	-	47,998	4,000
Housing	44,011	243,978	208,052	-	496,042	41,337
Food Service	53,769	15,222	89,354	-	158,345	13,195
Book Store	443	9,687	4,403	-	14,533	1,211
Lottery Trust	1,407	-	-	-	1,407	117
IRA Trust	1,354	-	-	-	1,354	113
MARAD Trust	5,839	-	-	-	5,839	487
Pirates Cove	592	-	-	-	592	49
Sailing	937	-	-	-	937	78
Summer Bridge	778	-	-	-	778	65
TOTALS	126,124	326,362	315,318	(4,000)	763,804	63,650

NOTES: Utility costs are based on FY2011 actual costs using campus meter readings projected with minor increase for FY2012.

Appendix D1

Facilities Maintenance and Operations Labor Rates

2012-13 Cost Recovery Rates

	OT Fund Labor Rates		Non-OT Fund Labor Rates	
	Regular Time Rate	Overtime Rate	Regular Time Rate	Overtime Rate
CMA Trade Services	Non-maintenance work for OT Fund Departments	Non-maintenance work for OT Fund Departments	Maintenance work for non-OT Fund Departments + Overhead	Maintenance work for non-OT Fund Departments + Overhead
Average Hourly Rate by Classification				
Chief Engineer	49.23	71.12	59.08	85.35
Stationary Engineer	42.81	61.84	51.38	74.22
Maintenance Mechanic	-	-	-	-
Electrician	41.21	59.53	49.46	71.45
Carpenter	41.07	59.33	49.29	71.21
Painter	38.92	56.23	46.71	67.48
Motor Pool Services				
Warehouse Services	29.20	42.18	35.04	50.62
Grounds	27.22	39.33	32.67	47.20
Custodial	20.55	29.68	24.66	35.63
Overhead = 18.50%				

Appendix D2
Police Services Labor Rates

2012-13 Cost Recovery Rates					
	OT Fund Labor Rates			Non-OT Fund Labor Rates	
	Regular Time Rate	Overtime Rate	Regular Time Rate	Overtime Rate	Overtime Rate
Police/Safety Officers	Non-routine work for OT Fund Departments	Non-routine work for OT Fund Departments	Non-routine work for OT Fund Departments + Overhead	Non-routine work for non-OT Fund Departments + Overhead	Non-routine work for non-OT Fund Departments + Overhead
Average Hourly Rate per Classification					
Safety Officer - Day Shift	\$ 31.91	\$ 60.22	\$ 35.42	\$ 66.84	
Safety Officer - Evening Shift	\$ 33.49	\$ 61.79	\$ 37.17	\$ 68.59	
Safety Officer - Night Shift	\$ 36.25	\$ 62.99	\$ 40.24	\$ 69.92	
Police Officer - Day Shift	\$ 48.08	\$ 90.72	\$ 53.36	\$ 100.70	
Police Officer - Evening Shift	\$ 49.65	\$ 92.29	\$ 55.11	\$ 102.44	
Police Officer - Night Shift	\$ 52.42	\$ 93.49	\$ 58.18	\$ 103.77	
Overhead Rate = 11.0%					

Appendix D3
Information Technology Labor Rates

2012-13 Cost Recovery Rates					
OT Fund Labor Rates			Non-OT Fund Labor Rates		
	Regular Time Rate	Overtime Rate		Regular Time Rate	Overtime Rate
	Non-routine work for OT Fund Departments	Non-routine work for OT Fund Departments		Non-routine work for non-OT Fund Departments + Overhead	Non-routine work for non-OT Fund Departments + Overhead
Information Technology Labor Rates					
Average Hourly Rate per Classification					
Help Desk	\$ 34.84	\$ 50.33	\$ 39.10	\$ 56.49	
PeopleSoft Support	\$ 42.40	\$ 61.26	\$ 47.60	\$ 68.77	
Network	\$ 48.39	\$ 69.91	\$ 54.32	\$ 78.47	
Special Projects	\$ 42.21	\$ 60.98	\$ 47.38	\$ 68.45	
Overhead Rate = 13.09%					