

ADDITIONAL INFORMATION

COVID-19 PANDEMIC

Additional costs related to the COVID-19 pandemic are expected in 2022. Although an estimate, \$10.0 M is included in University Services for anticipated pandemic costs, this amount has not been allocated to Management Centers on a budget basis. Subsequent to the 2022 year end close process the actual realized pandemic costs will be allocated to each management center.

AUXILIARIES

Auxiliary Services Assessment: Historically, Auxiliary Services has been assessed a fee of 3% of total revenue. The fee is used to decrease Indirect Expense allocated from UGEN. In 2022, an additional fee of 3% of housing and dining revenue is assessed on Auxiliary Services in the event these functions produce a surplus. The proceeds remain in UGEN for Undergraduate investment.

HEALTH EDUCATION CAMPUS

Health Education Campus: Operating Expense budgeted to be incurred for the new Health Education Campus (HEC) is segregated from the Indirect Cost allocation calculations. HEC operating expense is directly charged to DENT, NURS, and CSOM and allocated within the three schools based on estimated square footage. HEC operating costs included in the overall total for Indirect Expense are budgeted to be \$9.116 million and are largely concentrated in the Plant, ITS and University Services categories of Indirect Expense.

PLANT

Vacated Space Plant Charge: DENT and NURS vacated certain areas within the campus during 2020. The direct plant allocation associated with the vacancies was eliminated from the Plant expense allocation. Traditionally, vacated space would be added to the Administrative Space Category and allocated based on a two year average of Direct Expense. However, the allocation did not occur in 2022. The expense associated with the vacated space remained in UGEN.

UNDERGRADUATE TUITION

Undergraduate Tuition Contingency: An Undergraduate Tuition Contingency of \$3,000 is reflected in the Undergraduate Tuition allocation in 2022. If realized at year end, the contingency will be utilized by the provost for strategic initiatives related to Undergraduate serving management centers.