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TO: Vice Presidents for Administration and Finance
Executive Facilities Officers

FROM: Elvyra F. San Juan 
Assistant Vice Chancellor
Capital Planning, Design and Construction

Reporting Window
May 15 to June 15, 2023

SUBJECT: 2024-2025 Custodial, 2023 Space and Facilities and Tax Compliance Reporting

This call letter requests university updates to the custodial space report for the development of the 2024-2025 support budget requests for new space, updates to the Space and Facilities Database (SFDB), and private use reporting for fall 2023. University information can be submitted through June 15, 2023.

2023-2024 CUSTODIAL SPACE

Universities are required to submit square footage data for all state and self-support facilities listed on the physical master plan and legend. Complete information on the university facility inventory is required for accurate data for insurance purposes, as well as benchmarking for energy conservation and physical plant metrics.

Please review the [2023-2024 Custodial Report](#) and report new state-maintained square footage for the development of the 2023-2024 support budget request. The detailed use of assignable square feet (ASF) for occupied new space from now through spring 2024 is required to be reported by the University SFDB coordinator. **To be eligible for new space funding request please submit the following [forms](#):**

- [Custodial and Farm Space Campus Worksheet \(CPDC 4-1\)](#)
- [Facility Information Sheet \(CPDC 4-2\)](#)
- [Space and Facilities Database Worksheet \(CPDC 4-3\)](#)

Please review the *Custodial and Farm Space Policy and Guidelines* to determine what square footage is eligible for new space funding. The above forms and guidelines can be found on the Chancellor's Office Space Management website at:

<https://www2.calstate.edu/csu-system/doing-business-with-the-csu/capital-planning-design-construction/operations-center/Pages/space-management.aspx>.

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FALL 2023 SPACE AND FACILITIES DATABASE UPDATE

The SFDB provides essential information related to facility planning, space planning, and utilization. To develop a comprehensive overview, universities are encouraged to report space for all academic and self-support facilities. University capacity entitlements of lecture and teaching laboratories are based on SFDB data. The SFDB must be updated and reconciled on an annual basis as this information serves as the foundation for several capital planning processes and university requests for new space support budget funding.

The required forms for reporting academic and self-support facilities and space are:

- [Facility Information Sheet \(CPDC 4-2\)](#)
- [Space and Facilities Database Worksheet \(CPDC 4-3\)](#)

The above forms can be found on the Chancellor's Office Space Management website at: <https://www.calstate.edu/csu-system/doing-business-with-the-csu/capital-planning-design-construction/operations-center/Pages/space-management.aspx>.

Please refer to the SFDB User Manual for step-by-step instructions on the update process. The SFDB User Manual can be found on the Chancellor's Office Space Management website at: <https://www.calstate.edu/csu-system/doing-business-with-the-csu/capital-planning-design-construction/Documents/SFDB-User-Manual.pdf>.

The SFDB annual reporting window is from May 15 to June 15, 2023, to correlate the update with the Academic Planning Database (APDB) fall term reporting schedule. Changes to rooms that are scheduled for fall term classes must be included in the SFDB update to correlate with the APDB 2023 fall term section audit report and to avoid non-matching SFDB facility/space identification errors.

University fall 2022 space related reports and resources are available on the Chancellor's Office Space Management website at: <https://www.calstate.edu/csu-system/doing-business-with-the-csu/capital-planning-design-construction/operations-center/Pages/space-management.aspx>.

IRS REPORTING PROCEDURES

The CSU's academic and self-support facilities have generally been funded with tax-exempt bonds issued by the CSU and the State of California. The status of all such tax-exempt bond-funded university facilities, spaces, or areas must be reported annually and monitored to assure compliance with IRS regulations. The steps needed to comply with the IRS and the State Treasurer's Office private use reporting procedures and complete the 2023 Private Use Status update are outlined in the *IRS Reporting Procedures* (Attachment A) for all academic and self-support facilities funded with tax-exempt bonds.

Chancellor's Office staff work with tax counsel to improve and clarify report forms to identify private use and "safe-harbors" acceptable to the IRS for tax-exempt bond-funded facilities based on external research funding and/or facility subleases.

SUBMITTALS AND CONTACTS

- a. Submittals: Please return your electronic custodial submission and IRS Private Use reporting forms to Brian Bass, Associate Facility Planner at bbass@calstate.edu.
- b. For questions contact:
 - Custodial space and SFDB – Brian Bass, Associate Facility Planner at (562) 951-4171
 - Facility leases – Ivonne Romo, Associate Director of Procurement Operations at (562) 951-4928
 - Private use in state facilities – Brian Bass, Associate Facility Planner at (562) 951-4171
 - Private use in self-support facilities – Rosa Renaud, Director of Long Term Finance at (562) 951-4566
 - Sponsored programs – Melissa Mullen, Director of Sponsored Programs at (562) 951-8452

ESJ:BB:mc

Attachment A: IRS Reporting Procedures

Distribution

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SFDB Coordinators

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CSU Office of the Chancellor

Tracey Richardson, Assistant Vice Chancellor/Controller, Financial Services, CSU Office of the Chancellor

Jeni Kitchell, Executive Budget Director, Systemwide Budget, CSU Office of the Chancellor

Melissa Mullen, Director, Sponsored Programs Administration, CSU Office of the Chancellor

Zachary Gifford, Senior Director, Systemwide Risk Management, CSU Office of the Chancellor

Ivonne Romo, Director Procurement Operations, Contract Services and Procurement,
CSU Office of the Chancellor

Shawn Holland, Chief of Facilities Operations, Capital Planning, Design and Construction,
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Elvyra F. San Juan, Assistant Vice Chancellor, Capital Planning, Design and Construction

Robert Eaton, Assistant Vice Chancellor, Financing, Treasury, and Risk Management

Paul Gannoe, Chief of Facilities Planning, Capital Planning, Design and Construction

Rosa Renaud, Director, Long Term Finance, Financing and Treasury

Angelique Sutanto, Manager, Debt Administration and Compliance, Financing and Treasury

Brian Bass, Associate Facility Planner, Capital Planning, Design and Construction