



## BUDGET ADMINISTRATION & OPERATIONS

1600 Holloway Avenue  
San Francisco, CA 94132

Main (415) 338-1463  
Fax (415) 338-7186  
Website [budget.sfsu.edu](http://budget.sfsu.edu)  
Email [budget@sfsu.edu](mailto:budget@sfsu.edu)

DATE: JANUARY 30, 2023

TO: JEFF WILSON, VICE PRESIDENT AND CFO  
ADMINISTRATION AND FINANCE

FROM: ELENA STOIAN, EXECUTIVE DIRECTOR  
BUDGET ADMINISTRATION AND OPERATIONS

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SUBJECT: CAMPUS OPERATIONS COST ALLOCATION PLAN FISCAL YEAR 2022-23

In accordance with ICSUAM policy number 3552.01 (Cost Allocation for the CSU Operating fund), the office of Budget Administration and Operations has finalized the Fiscal Year 2022-23 (FY 2022-23) Cost Allocation Plan (CAP) for the Auxiliary Enterprises. The Table below is the summary of the plan and its supporting documentation.

Auxiliary Enterprises	CAP (FY22-23)	Insurance (FY22-23)	Total
Athletics	153,387	122,221	275,608
Campus Recreation	115,705	146,169	261,874
Student Health Services (SHS and C&PS)	512,960	152,621	665,581
CPaGE	234,220	141,229	375,449
Housing, Dining & Conference Services (HDCS)	781,900	704,899	1,486,799
Children's Campus	69,324	23,817	93,141
Parking & Transportation (P&T)	51,323	73,743	125,066
Associated Students, Inc. (ASI) and Student Center (CCSC)	60,175	35,906	96,081
Foundation	19,854	-	19,854
University Corporation (UCORP)	141,545	42,151	183,696
Other Trust Funds		338,445	338,445
<b>Total</b>	<b>\$ 2,140,393</b>	<b>\$ 1,781,201</b>	<b>\$ 3,921,594</b>

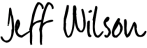
The figures have been updated based on FY 2021-22 actual expenditures data.

The FY 2022-23 CAP is similar to last year's plan with eliminating University Police Department (UPD). The UPD will conduct its cost recovery under the cost recovery fund NR301. The current CAP retains the following features:

1	Consolidation of CAP FY 2022-23 Administration indirect cost, Worker Compensation, NDI/IDL/UI, Liability, Property Insurance, Auto Liability, and AIME
2	A comprehensive list of services and service providers has been included
3	Continue the practice of service level adjustment practice

Please indicate your approval of the attached FY 2022-23 Cost Allocation Plan with your signature below.

The Campus Operations Cost Allocation Plan for FY 2022-23 is approved:

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01/30/2023 | 6:25 PM PST

Jeff Wilson, Vice President, and Chief Financial Officer  
Administration and Finance

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Date

Filename: 1.0 CAP\_FY\_2022-23.Campus\_Operations

# SAN FRANCISCO STATE UNIVERSITY

## Cost Allocation Plan for Fiscal Year 2022-23

### Purpose

This cost allocation plan was developed to conform to CSU Executive Order 1000 (EO 1000), ensuring that costs incurred by the CSU Operating Fund (General Fund) for services, products, and facilities provided to the Auxiliary Enterprises, as well as other CSU campuses, are consistently and adequately recovered. EO 1000 further stipulates that:

- Allowable direct costs incurred by the General 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 identifying indirect costs and a basis for allocation.
- The campus Chief Financial Officer, or designee, shall approve and implement the cost allocation plan annually.

### Cost Recovery Policy

The University's general policy on cost recovery is guided by ICSUAM Policy 3552.01, which defines how direct costs and indirect costs covered by the General Fund shall be recovered from other funds and organizations.

### Overview

Reimbursements to the General Fund are completed annually by journal entry after the affected departments and units are notified:

1. Auxiliary Enterprises receiving services, products, and facilities include:

- Athletics
- Campus Recreation
- Student Health Services (SHS and CP&PS)
- College of Professional & Global Education (CPaGE)
- Housing, Dining & Conference Services (HDCS)
- Children's Campus
- Parking and Transportation (P&T)
- Associated Students, Inc. (ASI) and Student Center (CCSC)
- San Francisco State University Foundation (SF State Foundation)
- University Corporation (UCorp)

2. Entities in the General Fund and services/products provided include:

- Audit and Advisory Services
  - Fraud Awareness Training
  - Advisory/Consulting Services
  - Liaison Services for the Chancellor's Office Audit Team
  - Operations Review
  - NCAA Self-Study
  - UCorp Audit Committee Board Member
- Budget Administration and Operations
  - Budget process and financial oversight review
  - BTR and budget upload
  - ETRAC processing
  - LCD/LCD Adjustment
  - Department ID setup

## **SAN FRANCISCO STATE UNIVERSITY**

### **Cost Allocation Plan for Fiscal Year 2022-23**

- Setting up/inactivating combo codes
  - Position management
  - PBCS training
- Procurement
  - RFPs, Contracts, Purchase Orders creation & change
  - CFS Training
  - End of Year PO closing
  - Post Transaction Direct Pays
  - Physical Inventory Control, equipment tagging, and retirement of equipment
  - Public Surplus Auctions
  - Xerox program management
  - Logistic management of packages/mail (including receiving, delivering, and shipping)
- Enterprise Risk Management
  - Risk management consulting
  - Certification of insurance processing
  - Contract review and consultation
  - Insurance waiver request administration
  - Placement of stand-alone insurance coverages
  - Risk management standards/policy/guideline development
  - Administration of Time, Space, and Manner request
  - Business continuity plan development, integration, and maintenance
  - Youth Protection Program administration
- Environment, Health, and Safety
  - Provide the safest and healthiest environment possible for the entire HDCS community
  - Ensure regulatory compliance with federal, state, and local regulations and policies, and provide administrative support for safety-related activities
  - Training program
  - Inspection Program
  - Incident and Injury Reporting
  - Driver's Safety and Insurance Program
  - Respiratory Protection Program
  - Chemical Pickup and Disposal
- Office of Emergency Services
  - Covid-19 PPE distribution
  - Building evacuation guidance
  - Collaboration on written emergency plans
  - Emergency preparedness training
  - Communication planning for campus-wide emergencies
- Accounts Payable
  - Invoices routing to departments, and payments to vendors processing
  - Audit and process travel, hospitality, and business reimbursements
  - Issuance of procurement and travel cards and provided training
  - Audit the P-card and Travel card reports and use tax processing
  - Audit and process Hospitality and Business reimbursement
  - Providing maintenance process of content management through the OnBase

## SAN FRANCISCO STATE UNIVERSITY Cost Allocation Plan for Fiscal Year 2022-23

- enterprise information platform
- Check disbursements
- Government Accounting
  - Bank reconciliation, payroll reconciliation
  - Invoicing and collections
  - CFS ARLB Module supports
  - JE adjustment
  - Petty cash & change fund audit and reconciliation
- Trust Fund Accounting
  - Billing/collection/wire transfer/Journal Entry/Trust Agreement
  - CPO initiation and recording
  - Item Code/chart-fields setup and review
  - AP payment fund certification and Petty Cash Approval
  - Quarterly IRA fee allocation/Quarterly Trust Fund Report/monthly gift report
  - Third-party contract invoicing/collection for CEL & Housing Student Fees
  - Account reconciliation and resolving other accounting issues
- Financial Reporting
  - Chatfield value creation and maintenance
  - Closing accounting ledger for month-end and year-end close
  - Coordination of audits (FA, G&C, and FS Audit)
  - Annual reporting to the State Controller's Office
  - Reporting Functions
  - Financial Data Warehouse training and individual support
  - Capital Asset Accounting
  - Tax
    - Ensuring compliance with federal, state, local, and international tax laws and protecting the University's tax-exempt status.
    - Conducts tax research and prepares tax communications
- Bursar of Cashiering Operations
  - eMarket
  - Departmental deposits processing (check and cash)
  - Group charge and payment uploads into Campus Solution
  - Campus Solution support for student financial records
  - Student organization banking, including petty cash, organization deposits of fundraising, donations, etc.
  - Installment Payment Plans (CPPs)
  - Refund
  - Petty Cash
- Human Resources
  - Benefits & retirement services
  - Leave programs
  - Payroll services
  - Learning and professional development
  - Labor & employee relations
  - Performance evaluation administration
  - Onboarding/Orientation
  - Compliance (HR-specific)

## SAN FRANCISCO STATE UNIVERSITY

### Cost Allocation Plan for Fiscal Year 2022-23

- Internal promotion, In-range progression
  - HR reports / Personnel records
- Information Technology
  - Business Services – management of cellular & other devices
  - Student Application (Campus Solutions), CFS/HRMS/E-TRAC support, and business intelligence
  - Information Security – security incidents handling, security/privacy assessments (TARS), security/privacy compliance/audit management (ICSUAM, PCI-DSS, FERPA)
  - Security design, training, and awareness
  - Network & telecom – wireless access, network/phone/VoIP services
  - Project Management – project portfolio management, policy/planning
  - Service Management – printing, computer management, software distribution, cable television, digital display, campus operator, campus communication, virtual desktop, Due token distribution, help desk services, computer checkout/loaner program, and web support and training
  - Systems
    - Email /calendar
    - VPN (Virtual Private Network)
    - Datacenter
    - Backup/recovery
    - Offside Media Storage
    - Shared file storage
    - Identity management
    - Box
    - Core infrastructure (DNS etc.)
  - Web and Cloud Applications
    - Web application development
    - Web page assistance
    - Portal services
    - Department webpage template – OnBase, StarRex, Pinnacle application support, Meal Plans support, CEL Shopping Cart, Web site custom enhancements
- Quality Assurance
  - DocuSign Support and Administration
  - Process Improvement and Strategic Recommendations
  - Process Mapping and Analysis
  - Establish Baseline Metrics
  - Develop and Maintain Policies, Procedures, and A&F Practice Directives
  - Respond to Inquiries Regarding Policies and Procedures
  - Manage Response to Subpoenas and Public Records Act Requests
- VP/CFO Admin & Finance
- SAEM Executive team
  - Oversee high-level operations
  - Handle communications
  - Provide information
  - Assist with HR functions
  - Assist with handling daily operations
  - Assist with Budget functions

## SAN FRANCISCO STATE UNIVERSITY Cost Allocation Plan for Fiscal Year 2022-23

- Assist with communicating budget allocation of the program
- Assist with budget inputs
- Assist with budget and CYP submissions
- Handle budget and actual adjustments
- Handle budget allocation requests as part of the committee
- Process operational tasks

### Methodology

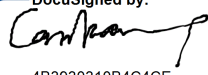
The University allocates costs based on the expenses incurred by each Auxiliary Enterprise and the level of service provided by General Fund entities (0 percent, 25 percent, 50 percent, 75 percent, or 100 percent). For example, costs associated with Accounts Payable, a subsidiary of the General Fund, are allocated based on the expenses incurred by each Auxiliary Enterprise and the percent of General Fund services allocated to the Auxiliary Enterprise for FY2020-21, General fund services provided to the Auxiliary Enterprises were set at 100 percent.

See Appendix A for the current cost allocations distributed to Auxiliary Enterprises and Appendix B for the percentage of expenses processed for each Auxiliary Enterprise. Downtown Campus, Facilities & Services Enterprises, and Capital Planning Administration were not included within the Construction Division. Only payroll costs were considered for cost recovery as a part of this cost allocation model determined by the University.

### Direct Cost Recovery

All direct costs (e.g., rent, insurance, and University Police) are recovered regularly and ongoing through direct cost methods, including work orders, expenditure transfers, or contracts. Direct costs are expenditures initially charged to the General fund, for which it can be easily determined with a high degree of accuracy and a minimal amount of accounting that the charge was for the direct benefit of one of the Auxiliary Enterprises. In Direct Cost Recovery, these charges are transferred to another University-based self-supporting fund or Auxiliary Enterprise based on the actual cost of the goods or services provided.

### Prepared by

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Derek Trang, Manager, Financial & Business Operations, Office of the President & Athletics

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Date

### Approved by

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Jeff Wilson, Vice President, and Chief Financial Officer  
Administration and Finance

01/30/2023 | 6:25 PM PST

Date

## SAN FRANCISCO STATE UNIVERSITY

### Cost Allocation Plan for Fiscal Year 2022-23

#### APPENDIX A – COST ALLOCATION PLAN CALCULATION

The following table outlines the cost allocation recovery results for the Auxiliary Enterprises. The cost allocation recovery value is calculated based on expenditures (see Appendix B for further details) and the allocated percentage of the General Fund services provided as determined by the University or the following formula: expenditures by auxiliary enterprise / total University expenditures × General Fund total payroll cost × percentage of General Fund services provided to the Auxiliary Enterprises. Services provided by General Fund entities to the Auxiliary Enterprises were set at 100 percent for FY 2021-22, and the resulting values directly correlate to Data Warehouse GAAP Actuals for NG001 funds within Salaries & Benefits expenses (in Legal).

Auxiliary Enterprises	University General Fund Services Provided														Total
	Audit & Advisory Services	Budget Admin & Operations	Accounts Payable	Bursar's Office	Risk & Health	Accounting & Finance	Human Resources	Information Technology	Procurement	Trust Fund Accounting	Quality Assurance	VP Admin & Finance	Mail Services	SAEM Excutive Team	
Campus Operations	143,098	817,854	994,277	726,790	2,013,122	1,423,737	3,678,597	10,538,074	1,228,576	363,737	250,999	801,415	304,674	1,965,728	25,250,681
Athletics	-	5,421	6,590	4,817	13,343	9,437	24,382	69,848	8,143	2,411	1,664	5,312	2,019	-	153,387
Campus Recreation	656	3,748	4,556	3,330	9,225	6,524	16,856	48,288	5,630	1,667	1,150	3,672	1,396	9,007	115,705
Student Health Services (SHS & C&PS)	2,907	16,614	20,198	14,765	40,896	28,923	74,730	214,078	24,958	7,389	5,099	16,281	6,189	39,933	512,960
CPaGE	-	9,997	17,363	12,692	10,546	2,486	64,238	77,289	21,454	6,352	4,383	2,099	5,320	-	234,220
Housing, Dining & Conference Services (HDCS)	9,663	55,226	67,139	49,077	57,094	96,139	248,400	-	82,961	24,562	16,949	54,116	20,573	-	781,900
Children's Campus	393	2,245	2,730	1,995	5,527	3,909	10,099	28,932	3,373	999	689	2,200	836	5,397	69,324
Parking & Transportation (P&T)	291	1,662	2,021	1,477	4,092	2,894	7,477	21,419	2,497	739	510	1,629	619	3,995	51,323
Associated Students, Inc. (ASI) and Student Center (CCSC)	432	6,177	1,502	-	15,205	10,753	-	23,878	928	-	379	-	920	-	60,175
Foundation	67	954	-	-	4,698	1,661	8,584	3,689	-	-	59	-	142	-	19,854
University Corporation (UCORP)	1,155	16,507	4,014	-	4,063	28,736	14,849	63,808	2,480	-	1,013	-	4,919	-	141,545
<b>Grand Total</b>	<b>158,662</b>	<b>936,407</b>	<b>1,120,390</b>	<b>814,943</b>	<b>2,177,811</b>	<b>1,615,199</b>	<b>4,148,214</b>	<b>11,089,303</b>	<b>1,381,000</b>	<b>407,855</b>	<b>282,894</b>	<b>886,725</b>	<b>347,610</b>	<b>2,024,061</b>	<b>27,391,074</b>



## SAN FRANCISCO STATE UNIVERSITY

### Cost Allocation Plan for Fiscal Year 2022-23

#### APPENDIX B – BASIS OF EXPENSE BY EACH AUXILIARY ENTERPRISE

The following table illustrates the breakdown by percentage of expenditures of each Auxiliary Enterprise for FY 2021-22 compared to overall total expenditure. These percentages were used to determine the rates for FY 2022-23.

Auxiliary Enterprises	University General Fund Services Provided			Notes
	FY 2021-22 Actuals	Expenditure Allocation (%)	Total	
Campus Operations	480,974,409	84.8%	25,250,681	Total operating expenses of the University less depreciation
Athletics	3,187,964	0.6%	153,387	All Salaries, Benefits and Supplies & Services expenses in TA650 less Accounting fee, service from other fund and transfer out
Campus Recreation	2,203,950	0.4%	115,705	All Salaries, Benefits and Supplies & Services expenses in Funds: TA050, TT784 & TU004 for Mashouf Wellness Center less Accounting fee and transfer out
Student Health Services (SHS & C&PS)	9,770,848	1.7%	512,960	All Salaries, Benefits and Supplies & Services expenses in Funds: TH202-TH305, TR640 and TR641 less Accounting fee, service from other fund and transfer out
CPaGE	8,399,055	1.5%	234,220	All Salaries, Benefits and Supplies & Services expenses in Funds: TC001-TC005 less service from other fund, transfer out
Housing, Dining & Conference Services (HDCS)	32,478,218	5.7%	781,900	All Salaries, Benefits and Supplies & Services expenses in Funds: TD001, TD004, TD005, TD010 and TR560 less Accounting fee, service from other fund and bond payment transfer out
Children's Campus	1,320,485	0.2%	69,324	All Sal, Benand Supplies & Services expenses in Funds: TR153 & TR154 less trsfer out
Parking & Transportation (P&T)	977,600	0.2%	51,323	All Salaries, Benefits and Supplies & Services expenses in Funds: TP003-TP025 less service from other fund, transfer out
Associated Students, Inc. (ASI) and Student Center (CCSC)	7,265,529	1.3%	60,175	Operating Expenses in Associated Student of SFSU audited financial statement, net of depreciation (updated with FY21/22)
Foundation	1,122,396	0.2%	19,854	Operating Expenses in SFSU Foundation audited financial statement (updated with FY21/22)
University Corporation (UCORP)	19,415,353	3.4%	141,545	Operating Expenses in SFSU Ucorp audited financial statement, net of depreciation (updated with FY21/22)
<b>Grand Total</b>	<b>\$ 567,115,808</b>	<b>100%</b>	<b>27,391,074</b>	

**SAN FRANCISCO STATE UNIVERSITY**  
**Cost Allocation Plan for Fiscal Year 2022-23**

Auxiliary Enterprises	FY2021-22	FY2022-23	Variances
Campus Operations			
Athletics	129,024	153,387	24,363
Campus Recreation	202,358	115,705	(86,653)
Student Health Services (SHS and C&PS)	568,808	512,960	(55,848)
College of Professional & Global Education (CPaGE)	363,094	234,220	(128,875)
Housing, Dining & Conference Services (HDCS)	497,695	781,900	284,205
Children's Campus	77,466	69,324	(8,141)
Parking and Transportation (P&T)	107,159	51,323	(55,836)
Associated Students, Inc. (ASI) and Student Center (CCSC)	70,674	60,175	(10,499)
Foundation	19,805	19,854	49
University Corporation (UCORP)	128,350	141,545	13,195
<b>Grand Total</b>	<b>2,164,434</b>	<b>2,140,393</b>	<b>(24,040)</b>