




BUDGET ADMINISTRATION & OPERATIONS

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DATE: JANUARY 31, 2024

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

FROM: ELENA STOIAN, EXECUTIVE DIRECTOR 
BUDGET ADMINISTRATION AND OPERATIONS

SUBJECT: CAMPUS OPERATIONS COST ALLOCATION PLAN FISCAL YEAR 2023-24

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 2023-24 (FY 2023-24) Cost Allocation Plan (CAP) for the Auxiliary Enterprises. The Table below is the summary of the plan and its supporting documentation.

The figures have been updated based on FY 2022-23 actual expenditures data.

Auxiliary Enterprises	CAP (FY23-24)	Insurance (FY23-24)	Total
Athletics	168,842	131,931	300,773
Campus Recreation	125,147	154,402	279,549
Student Health Services (SHS and C&PS)	554,820	173,102	727,922
CPaGE	259,465	150,299	409,764
Housing, Dining & Conference Services (HDCS)	877,198	758,189	1,635,387
Children's Campus	74,981	24,256	99,237
Parking & Transportation (P&T)	55,511	79,642	135,153
Associated Students, Inc. (ASI) and Student Center (CCSC)	66,302	38,684	104,986
Foundation	9,113		9,113
University Corporation (UCORP)	154,517	45,411	199,928
Other Trust Funds		115,180	115,180
Total	\$ 2,345,895	\$ 1,671,096	\$ 4,016,991

The FY 2023-24 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 2023-24 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 2023-24 Cost Allocation Plan with your signature below.

The Campus Operations Cost Allocation Plan for FY 2023-24 is approved:

DocuSigned by:

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02/07/2024 | 9:36 AM PST

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

Date

Filename: 1.0 CAP_FY_2023-24.Campus_Operations

SAN FRANCISCO STATE UNIVERSITY

Cost Allocation Plan for Fiscal Year 2023-24

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
 - UCorp Audit Committee Board Member
 - Develop and Maintain Policies, Procedures, and A&F Polices
 - Respond to Inquiries Regarding Policies and Procedures
 - **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 2023-24**

- Setting up/inactivating combo codes
- Position management
- PBCS training
- Multi-Year Planning
- **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
 - Ergonomic assessment administration
 - Defensive Driver 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
 - Respiratory Protection Program
 - Chemical Pickup and Disposal
 - Hearing Conservation Program training and audiograms
 - Industrial Hygiene Monitoring
 - Mold and asbestos inspections
- **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 processing to vendors
 - Audit and process travel reimbursements and provide Concur travel program training
 - Issuance of procurement, travel and Concur Individual travel cards and provide training
 - Audit P-card and Travel card reports, and process use tax
 - Audit and process Hospitality and Business reimbursements
 - Providing maintenance process of content management through the OnBase enterprise information platform

SAN FRANCISCO STATE UNIVERSITY**Cost Allocation Plan for Fiscal Year 2023-24**

- Check disbursements
- **Government Accounting**
 - CFS ARLB Module support
 - Payroll and employee receivables reconciliation
 - JE adjustment and cost recovery payment transfer
 - University unclaimed checks & warrants, stop payment, and check replacement
 - Departmental petty cash & change fund audit and reconciliation
 - Transact payments, dishonored checks, and bank reconciliations
 - Concur travel advance, group travel, and prepayment reconciliations
 - Immediate Access receivable management, collections, and new Item Type GL review
 - OnBase cancelled check imaging management
- **Trust Fund Accounting**
 - Billing/collection/wire transfer/Journal Entry/Trust Fund Agreement
 - IFT initiation and recording
 - Item Code/Item Type/chart-fields setup and review
 - AP payment fund certification and Petty Cash Approval
 - IRA fee allocation/Quarterly Trust Fund Report/monthly gift report
 - Third-party contract invoicing/collection for CPaGE & 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, cash, and setup Credit Card device/s)
 - 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 2023-24

- 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, VPN (Virtual Private Network)
 - 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
 - Datacenter
 - Backup/recovery
 - Offside Media Storage
 - Shared file storage
 - Identity management
 - Box
 - Core infrastructure (DNS etc.)
 - Web & Mobile Applications
 - Web application development
 - Web page design, maintenance, support, and training
 - Gateway portal services
 - Mobile App design and support
 - CPaGE custom shopping cart development and support
 - OnBase configuration and support services
 - StarRez configuration, integration, and support services including PortalX management
 - Transact support and integrations services (Gator Dollars at campus retailers (Verifone), OneCard, Meal Plans, Mashouf, Sodexo mobile ordering, Ctrl-P printing, Cale Parking)
 - Pinnacle application support
- **Quality Assurance**
 - DocuSign Support and Administration
 - Process Improvement and Strategic Recommendations
 - Process Mapping and Analysis
 - Establish Baseline Metrics
 - Manage Response to Subpoenas and Public Records Act Requests
- **SAEM Executive team**
 - Oversee high-level operations
 - Handle communications

SAN FRANCISCO STATE UNIVERSITY Cost Allocation Plan for Fiscal Year 2023-24

- Provide information
- Assist with HR functions
- Assist with handling daily operations
- Assist with Budget functions
- 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 FY2022-23, 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

DocuSigned by:
Jesse Shen
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Jesse Shen, Senior Budget Analyst

02/01/2024 | 4:59 PM PST

Date

Approved by

DocuSigned by:
Jeff Wilson
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Jeff Wilson, Vice President, and Chief Financial Officer
Administration and Finance

02/07/2024 | 9:36 AM PST

Date

SAN FRANCISCO STATE UNIVERSITY

Cost Allocation Plan for Fiscal Year 2023-24

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 2022-23, 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														
	Audit & Advisory Services	Budget Admin & Operatio	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 Executive Team	Total
Campus Operations	179,105	767,035	1,064,323	844,645	2,310,291	1,668,302	4,112,762	11,322,092	1,408,910	433,825	383,228	823,011	335,072	1,658,649	27,311,250
Athletics	-	5,084	7,054	5,598	15,313	11,058	27,260	75,044	9,338	2,875	2,540	5,455	2,221	-	168,842
Campus Recreation	821	3,515	4,877	3,870	10,586	7,645	18,846	51,881	6,456	1,988	1,756	3,771	1,535	7,600	125,147
Student Health Services (SHS & C&PS)	3,638	15,582	21,621	17,159	46,933	33,891	83,549	230,005	28,622	8,813	7,785	16,719	6,807	33,695	554,820
CPaGE	-	9,376	18,586	14,750	12,103	2,913	71,819	83,039	24,603	7,576	6,692	2,156	5,851	-	259,465
Housing, Dining & Conference Services (HDCS)	12,094	51,795	71,869	57,035	65,522	112,654	277,718	-	95,138	29,294	25,878	55,575	22,626	-	877,198
Children's Campus	492	2,106	2,922	2,319	6,343	4,580	11,291	31,084	3,868	1,191	1,052	2,260	920	4,554	74,981
Parking & Transportation (P&T)	364	1,559	2,163	1,717	4,696	3,391	8,359	23,013	2,864	882	779	1,673	681	3,371	55,511
Associated Students, Inc. (ASI) and Student Center (CCSC)	541	5,793	1,608	-	17,449	12,601	-	25,654	1,064	-	579	-	1,012	-	66,302
Foundation	84	895	-	-	539	1,947	1,440	3,963	-	-	89	-	156	-	9,113
University Corporation (UCORP)	1,446	15,481	4,296	-	4,663	33,672	16,602	68,555	2,844	-	1,547	-	5,410	-	154,517
Grand Total	198,584	878,221	1,199,320	947,093	2,494,438	1,892,653	4,629,646	11,914,331	1,583,707	486,444	431,925	910,620	382,293	1,707,870	\$ 29,657,146

SAN FRANCISCO STATE UNIVERSITY

Cost Allocation Plan for Fiscal Year 2023-24

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 2022-23 compared to overall total expenditure. These percentages were used to determine the rates for FY 2023-24.

Auxiliary Enterprises	University General Fund Services Provided			Notes
	FY 2022-23 Actuals	Expenditure Allocation (%)	Total	
Campus Operations	496,008,108	83.6%	27,311,250	Total operating expenses of the University less depreciation
Athletics	3,846,299	0.6%	168,842	All Salaries, Benefits and Supplies & Services expenses in TA650 less Accounting fee, service from other fund and transfer out
Campus Recreation	3,345,619	0.6%	125,147	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)	11,387,621	1.9%	554,820	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	10,333,669	1.7%	259,465	All Salaries, Benefits and Supplies & Services expenses in Funds: TC001-TC005 less service from other fund, transfer out
Housing, Dining & Conference Services (HDSC)	32,082,300	5.4%	877,198	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	1,237,765	0.2%	74,981	All Sal, Ben and Supplies & Services expenses in Funds: TR153 & TR154 less trsfer out
Parking & Transportation (P&T)	2,093,698	0.4%	55,511	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)	9,304,894	1.6%	66,302	Operating Expenses in Associated Student of SFSU audited financial statement, net of depreciation (updated with FY22/23)
Foundation	1,348,485	0.2%	9,113	Operating Expenses in SFSU Foundation audited financial statement (updated with FY22/23)
University Corporation (UCORP)	22,241,820	3.7%	154,517	Operating Expenses in SFSU Ucorp audited financial statement, net of depreciation (updated with FY22/23)
Grand Total	\$ 593,230,278	100%	\$ 29,657,146	

SAN FRANCISCO STATE UNIVERSITY
Cost Allocation Plan for Fiscal Year 2023-24

Auxiliary Enterprises	FY2022-23	FY2023-24	Variance
Campus Operations			
Athletics	153,387	168,842	15,454
Campus Recreation	115,705	125,147	9,442
Student Health Services (SHS & C&PS)	512,960	554,820	41,860
CPaGE	234,220	259,465	25,245
Housing, Dining & Conference Services (HDCS)	781,900	877,198	95,297
Children's Campus	69,324	74,981	5,657
Parking & Transportation (P&T)	51,323	55,511	4,188
Associated Students, Inc. (ASI) and Student Center (CCSC)	60,175	66,302	6,127
Foundation	19,854	9,113	(10,741)
University Corporation (UCORP)	141,545	154,517	12,972
Grand Total	2,140,393	2,345,895	205,502