



## BUDGET ADMINISTRATION & OPERATIONS

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DATE: JANUARY 17, 2025

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 2024-25

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 2024-25 (FY 2024-25) 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 2023-24 actual expenditures data.

| Auxiliary Enterprises                                     | CAP<br>(FY24-25) | Insurance<br>(FY24-25) | Total        |
|---|------------------|------------------------|--------------|
| Athletics   | 210,644          | 157,532                | 368,176      |
| Campus Recreation   | 280,957          | 210,653                | 491,611      |
| Student Health Services (SHS and C&PS)                    | 677,662          | 172,637                | 850,299      |
| CPaGE   | 367,785          | 182,097                | 549,881      |
| Housing, Dining & Conference Services (HDCS)              | 1,107,488        | 1,087,331              | 2,194,819    |
| Children's Campus   | 55,700           | 20,330                 | 76,030       |
| Parking & Transportation (P&T)                            | 161,582          | 106,547                | 268,130      |
| Associated Students, Inc. (ASI) and Student Center (CCSC) | 112,227          | 66,035                 | 178,262      |
| Foundation  | 14,703           | -                      | 14,703       |
| University Corporation (UCORP)                            | 184,746          | 51,884                 | 236,630      |
| Other Trust Funds   |                  | 122,901                | 122,901      |
| Total   | \$ 3,173,494     | \$ 2,177,946           | \$ 5,351,441 |

The FY 2024-25 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 2024-25 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 2024-25 Cost Allocation Plan with your signature below.  
The Campus Operations Cost Allocation Plan for FY 2024-25 is approved:

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

Date

Filename: 1.0 CAP\_FY\_2024-25.Campus\_Operations

# SAN FRANCISCO STATE UNIVERSITY

## Cost Allocation Plan for Fiscal Year 2024-25

### 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 CAPS)
  - 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 Policies
    - 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 2024-25

- 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, Place & Manner requests
  - 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 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**
  - Building evacuation guidance
  - Collaboration on written emergency plans
  - Emergency preparedness training
  - Communication planning for campus-wide emergencies
  - Campus Security Authority (CSA) trainings per Clery Act requirements
- **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 2024-25

- 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
  - OnBase cancelled check imaging management
- **Trust Fund Accounting**
  - Billing/collection/wire transfer/ACH Set Up for Payment Collection
  - Journal Entry and Cost Recovery
  - Trust Fund Agreement
  - IFT initiation and recording
  - Item Code/Item Type/chart-fields setup and review
  - MISC Deposit Approval
  - AP payment fund certification and Petty Cash Approval
  - IRA & Lottery fee allocation/Quarterly Trust Fund Report/monthly gift report
  - Third-party contract invoicing/collection for CPaGE & Housing
  - Immediate Access receivable management, collections, and new Item Type GL review
- **Financial Reporting**
  - Chatfield value creation and maintenance
  - Campus recharges for cost recovery
  - Accounting ledger open and closes for month-end and year-end
  - Coordination of audits (FA, G&C, and FS Audit)
  - Annual reporting to the State Controller's Office and Chancellor's Office
  - Reporting functions
  - Financial Data Warehouse training and individual support
  - Capital asset management and accounting
  - Tax
    - Compliance with federal, state, local, and international tax laws to protect the University's tax-exempt status
    - Tax research and tax communication preparation
- **Bursar of Cashiering Operations**
  - eMarket
  - Departmental deposits processing (check, cash, and set up 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.
  - 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 2024-25

- Internal promotion, In-range progression
  - HR reports / Personnel records
- **Information Technology**
  - Business Services
    - Management of cellular & other devices
  - Project Management
    - Project portfolio management, policy/planning
  - Service Management
    - In Person and Virtual User Support
    - Device Management (Microsoft and Apple)
    - Printer Support (Xerox)
    - Desktop Software Renewals (SPSS)
    - Digital Signage
    - IT Service Management Software (Service Now)
    - Online Surveys (Qualtrics)
    - End-user training
  - 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 integration services (Gator Dollars at campus retailers (Verifone), OneCard, Meal Plans, Mashouf, Sodexo mobile ordering, Ctrl-P printing, Cale Parking)
  - Network & telecom
    - Wireless access, network/phone/VoIP services, VPN (Virtual Private Network)
  - Systems
    - Email /calendar
    - Datacenter and hosted servers
    - Backup/recovery
    - Identity management
    - Box
  - Enterprise Resource Planning and Business Intelligence
    - 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
- **Quality Assurance**
  - DocuSign Support and Administration
  - Process Improvement and Strategic Recommendations
  - Process Mapping and Analysis
  - Establish Baseline Metrics

# SAN FRANCISCO STATE UNIVERSITY

## Cost Allocation Plan for Fiscal Year 2024-25

- Manage Response to Subpoenas and Public Records Act Requests
- **SAEM Executive team**
  - Oversee high-level operations
  - Handle communications
  - 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 FY2023-24, 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**

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

\_\_\_\_\_  
Date

### **Approved by**

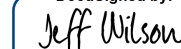
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Jeff Wilson, Vice President, and Chief Financial Officer  
Administration and Finance

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Date

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# SAN FRANCISCO STATE UNIVERSITY

## Cost Allocation Plan for Fiscal Year 2024-25

### 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 2023-24, 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 Executive Team |                     |
| Campus Operations   | 335,733                                   | 794,721                   | 1,093,432        | 967,837          | 2,128,170        | 1,527,451            | 4,102,540        | 12,393,851             | 1,371,126        | 431,790               | 377,975           | 714,159            | 353,008        | 1,356,569           | 27,948,363          |
| Athletics   | -   | 5,561                     | 7,651            | 6,772            | 14,891           | 10,687               | 28,705           | 86,718                 | 9,594            | 3,021                 | 2,645             | 4,997              | 2,470          | -                   | 183,710             |
| Campus Recreation   | 2,685                                     | 6,355                     | 8,744            | 7,740            | 17,018           | 12,215               | 32,807           | 99,111                 | 10,965           | 3,453                 | 3,023             | 5,711              | 2,823          | 10,848              | 223,496             |
| Student Health Services (SHS & CAPS)                      | 7,339                                     | 17,372                    | 23,902           | 21,156           | 46,520           | 33,389               | 89,678           | 270,920                | 29,972           | 9,439                 | 8,262             | 15,611             | 7,717          | 29,654              | 610,931             |
| CPaGE   | -   | 11,605                    | 22,810           | 20,190           | 13,319           | 3,186                | 85,582           | 108,589                | 28,603           | 9,007                 | 7,885             | 2,235              | 7,364          | -                   | 320,375             |
| Housing, Dining & Conference Services (HDCS)              | 29,812                                    | 70,568                    | 97,092           | 85,940           | 79,369           | 135,631              | 364,289          | -                      | 121,750          | 38,341                | 33,563            | 63,414             | 31,346         | -                   | 1,151,115           |
| Children's Campus   | 758                                       | 1,795                     | 2,470            | 2,186            | 4,807            | 3,450                | 9,266            | 27,992                 | 3,097            | 975                   | 854               | 1,613              | 797            | 3,064               | 63,122              |
| Parking & Transportation (P&T)                            | 1,235                                     | 2,924                     | 4,023            | 3,560            | 7,829            | 5,619                | 15,092           | 45,595                 | 5,044            | 1,588                 | 1,390             | 2,627              | 1,299          | 4,991               | 102,817             |
| Associated Students, Inc. (AST) and Student Center (CCSC) | 1,467                                     | 8,681                     | 2,389            | -                | 23,248           | 16,686               | -                | 40,616                 | 1,498            | -                     | 826               | -                  | 1,542          | -                   | 96,953              |
| Foundation  | 223                                       | 1,319                     | -                | -                | 706              | 2,535                | 2,042            | 6,170                  | -                | -                     | 125               | -                  | 176            | -                   | 13,297              |
| University Corporation (UCORP)                            | 2,947                                     | 17,442                    | 4,800            | -                | -                | 33,524               | 18,008           | 81,606                 | 3,009            | -                     | 1,659             | -                  | 6,198          | -                   | 169,195             |
| <b>Grand Total</b>  | <b>382,199</b>                            | <b>938,343</b>            | <b>1,267,311</b> | <b>1,115,381</b> | <b>2,335,876</b> | <b>1,784,374</b>     | <b>4,748,010</b> | <b>13,161,169</b>      | <b>1,584,657</b> | <b>497,615</b>        | <b>438,206</b>    | <b>810,367</b>     | <b>414,740</b> | <b>1,405,125</b>    | <b>\$30,883,374</b> |



# SAN FRANCISCO STATE UNIVERSITY

## Cost Allocation Plan for Fiscal Year 2024-25

### 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 2023-24 compared to overall total expenditure. These percentages were used to determine the rates for FY 2024-25.

| Auxiliary Enterprises                                     | University General Fund Services Provided |                            |                      | Notes   |
|---|---|----------------------------|----------------------|---|
|   | FY 2023-24 Actuals                        | Expenditure Allocation (%) | Total                |   |
| Campus Operations   | 510,745,575                               | 81.9%                      | 27,948,363           | Total operating expenses of the University less depreciation  |
| Athletics   | 3,573,620                                 | 0.6%                       | 183,710              | All Salaries, Benefits and Supplies & Services expenses in TA650 less Accounting fee, service from other fund and transfer out  |
| Campus Recreation   | 4,084,312                                 | 0.7%                       | 223,496              | 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 & CAPS)                      | 11,164,522                                | 1.8%                       | 610,931              | All Salaries, Benefits and Supplies & Services expenses in Funds: TH202-TH305, TH307, TR640 and TR641 less Accounting fee, service from other fund and transfer out               |
| CPaGE   | 10,654,551                                | 1.7%                       | 320,375              | All Salaries, Benefits and Supplies & Services expenses in Funds: TC001-TC005 less service from other fund, transfer out  |
| Housing, Dining & Conference Services (HDCS)              | 45,352,115                                | 7.3%                       | 1,151,115            | 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   | 1,153,533                                 | 0.2%                       | 63,122               | All Sal, Ben and Supplies & Services expenses in Funds: TR153 & TR154 less trsfer out   |
| Parking & Transportation (P&T)                            | 1,878,935                                 | 0.3%                       | 102,817              | 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) | 11,158,592                                | 1.8%                       | 96,953               | Operating Expenses in Associated Student of SFSU audited financial statement, net of depreciation (updated with FY23/24)  |
| Foundation  | 1,695,132                                 | 0.3%                       | 13,297               | Operating Expenses in SFSU Foundation audited financial statement (updated with FY23/24)  |
| University Corporation (UCORP)                            | 22,419,619                                | 3.6%                       | 169,195              | Operating Expenses in SFSU Ucorp audited financial statement, net of depreciation (updated with FY23/24)  |
| <b>Grand Total</b>  | <b>\$ 623,880,506</b>                     | <b>100%</b>                | <b>\$ 30,883,374</b> |   |

**SAN FRANCISCO STATE UNIVERSITY**  
**Cost Allocation Plan for Fiscal Year 2024-25**

| <b>Auxiliary Enterprises</b>                              | <b>FY2024-25</b> | <b>Audited<br/>FY23-24<br/>Variance</b> | <b>FY24-25<br/>Total Billable<br/>Amount</b> |
|---|------------------|---|--|
| Campus Operations   |                  |   |  |
| Athletics   | 183,710          | 26,934                                  | 210,644                                      |
| Campus Recreation   | 223,496          | 57,461                                  | 280,957                                      |
| Student Health Services (SHS & CAPS)                      | 610,931          | 66,731                                  | 677,662                                      |
| CPaGE   | 320,375          | 47,410                                  | 367,785                                      |
| Housing, Dining & Conference Services (HDCS)              | 1,151,115        | (43,627)                                | 1,107,488                                    |
| Children's Campus   | 63,122           | (7,422)                                 | 55,700                                       |
| Parking & Transportation (P&T)                            | 102,817          | 58,765                                  | 161,582                                      |
| Associated Students, Inc. (ASI) and Student Center (CCSC) | 96,953           | 15,274                                  | 112,227                                      |
| Foundation  | 13,297           | 1,406                                   | 14,703                                       |
| University Corporation (UCORP)                            | 169,195          | 15,551                                  | 184,746                                      |
| <b>Grand Total</b>  | <b>2,935,011</b> | <b>238,484</b>                          | <b>3,173,494</b>                             |