



## BUDGET ADMINISTRATION & OPERATIONS

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DATE: DECEMBER 15, 2025

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

FROM: ELENA STOIAN, EXECUTIVE DIRECTOR ES  
BUDGET ADMINISTRATION AND OPERATIONS

SUBJECT: CAMPUS OPERATIONS COST ALLOCATION PLAN FISCAL YEAR 2025-26

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 2025-26 (FY 2025-26) 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 2024-25 actual expenditures data.

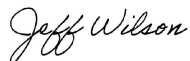
Auxiliary Enterprises	CAP (FY25-26)	Insurance (FY25-26)	Total
Athletics	73,875	171,705	245,580
Campus Recreation	102,192	230,323	332,515
Student Health Services (SHS and C&PS)	256,548	224,776	481,324
CPaGE	217,192	167,359	384,551
Housing, Dining & Conference Services (HDCS)	1,190,190	1,414,433	2,604,623
Children's Campus	-	-	-
Parking & Transportation (P&T)	38,737	117,358	156,095
Associated Students, Inc. (ASI) and Student Center (CCSC)	58,875	72,489	131,364
Foundation	9,086	-	9,086
University Corporation (UCORP)	103,370	56,956	160,326
Other Trust Funds		121,658	121,658
Total	\$ 2,050,066	\$ 2,577,057	\$ 4,627,123

The FY 2025-26 CAP retains the following features:

1	Consolidation of CAP FY 2025-26 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
4	Exclusion of Children's Campus from CAP FY 2025-26 as its operations have been discontinued/closed.
5	Elimination of Information Technology Services (ITS). ITS will conduct its Service Level Agreements (SLAs).

Please indicate your approval of the attached FY 2025-26 Cost Allocation Plan with your signature below.

The Campus Operations Cost Allocation Plan for FY 2025-26 is approved:



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

\_\_\_\_\_  
12/23/2025

\_\_\_\_\_  
Date

Filename: 1.0 CAP\_FY\_2025-26.Campus\_Operations

# **SAN FRANCISCO STATE UNIVERSITY**

## **Cost Allocation Plan for Fiscal Year 2025-26**

### **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)
  - 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 2025-26**

- 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
  - Youth Protection Program administration
  - Ergonomic assessment 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
  - Hearing Conservation Program training and audiograms
  - Industrial Hygiene Monitoring
  - Mold and asbestos inspections
  - Hazardous Waste Disposal
  - Regulated Waste Disposal
  - Electronic Waste Disposal
  - Medical Waste Disposal
  - BAAQMD Annual Air Permit Fees
  - Regulatory Agency Inspection Support
- **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
  - Continuity plan development, integration, and maintenance

# **SAN FRANCISCO STATE UNIVERSITY**

## **Cost Allocation Plan for Fiscal Year 2025-26**

- **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
  - 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

# SAN FRANCISCO STATE UNIVERSITY

## Cost Allocation Plan for Fiscal Year 2025-26

- Campus Solution support for student financial records
- Student organization banking, including petty cash, organization deposits of fundraising, donations, etc.
- Refund
- Petty Cash
- University Attestation of Compliance
- Assignment of PCI training
- **Human Resources**
  - Benefits & retirement services
  - Leave programs
  - Payroll services
  - Learning and professional development
  - Labor & employee relations
  - Performance evaluation administration
  - Onboarding/Orientation
  - Compliance (HR-specific)
  - Internal promotion, In-range progression
  - HR reports / Personnel records
  - Defensive Driver program administration
- **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

# SAN FRANCISCO STATE UNIVERSITY

## Cost Allocation Plan for Fiscal Year 2025-26

- 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
  - Manage Response to Subpoenas and Public Records Act Requests

### **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 FY2024-25, 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  
Derek Trang (12/17/2025 14:51:02 PST)

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

12/17/2025

Date

### **Approved by**

Jeff Wilson

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

12/23/2025

Date

# SAN FRANCISCO STATE UNIVERSITY

## Cost Allocation Plan for Fiscal Year 2025-26

### 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 2025-26, 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 & Operations	Accounts Payable	Bursar's Office	Risk & Health	Accounting & Finance	Human Resources	Information Technology	Procurement	Trust Fund Accounting	Quality Assurance	VP Admin & Finance	Mali Services	Total
Campus Operations	340,751	799,107	1,118,300	917,405	2,060,208	1,587,010	4,441,631	-	1,454,490	326,502	379,664	716,021	270,235	14,411,322
Athletics	1,747	4,096	5,733	4,703	10,561	8,135	22,769	-	7,456	1,674	1,946	3,670	1,385	73,875
Campus Recreation	2,416	5,667	7,930	6,505	14,609	11,254	31,496	-	10,314	2,315	2,692	5,077	1,916	102,192
Student Health Services (SHS & CAPS)	6,066	14,226	19,908	16,331	36,675	28,252	79,069	-	25,893	5,812	6,759	12,746	4,811	256,548
CPaGE	-	11,736	23,463	19,248	12,968	3,330	93,191	-	30,517	6,850	7,966	2,253	5,670	217,192
Housing, Dining & Conference Services (HDCS)	30,686	71,963	100,707	82,616	77,923	142,917	399,987	-	130,983	29,403	34,190	64,481	24,336	1,190,190
Children's Campus	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Parking & Transportation (P&T)	916	2,148	3,006	2,466	5,538	4,266	11,939	-	3,910	878	1,021	1,925	726	38,737
Associated Students, Inc. (ASI) and Student Center (CCSC)	1,563	9,161	2,564	-	23,618	18,193	-	-	1,667	-	870	-	1,239	58,875
Foundation	280	1,641	-	-	846	3,260	2,737	-	-	-	156	-	167	9,086
University Corporation (UCORP)	3,460	20,286	5,678	-	-	40,287	22,551	-	3,692	-	1,928	-	5,488	103,370
<b>Grand Total</b>	<b>387,884</b>	<b>940,031</b>	<b>1,287,288</b>	<b>1,049,275</b>	<b>2,242,945</b>	<b>1,846,903</b>	<b>5,105,368</b>	<b>-</b>	<b>1,668,921</b>	<b>373,434</b>	<b>437,192</b>	<b>806,173</b>	<b>315,972</b>	<b>\$ 16,461,388</b>



# SAN FRANCISCO STATE UNIVERSITY

## Cost Allocation Plan for Fiscal Year 2025-26

### 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 2024-25 compared to overall total expenditure. These percentages were used to determine the rates for FY 2025-26.

Auxiliary Enterprises	University General Fund Services Provided			Notes
	FY 2024-25 Actuals	Expenditure Allocation (%)	Total	
Campus Operations	534,043,221	81.9%	14,411,322	Total operating expenses of the University less depreciation
Athletics	2,737,607	0.4%	73,875	All Salaries, Benefits and Supplies & Services expenses in Athletics funds less accounting fee, service from other fund, and transfer out
Campus Recreation	3,786,964	0.6%	102,192	All Salaries, Benefits and Supplies & Services expenses in Campus Rec funds: less accounting fee, service from other fund, and transfer out
Student Health Services (SHS & CAPS)	9,506,942	1.5%	256,548	All Salaries, Benefits and Supplies & Services expenses in SHS funds less accounting fee, service from other fund, and transfer out
CPaGE	11,204,848	1.7%	217,192	All Salaries, Benefits and Supplies & Services expenses in CPaGE funds less accounting fee, service from other fund, and transfer out
Housing, Dining & Conference Services (HDCS)	48,092,734	7.4%	1,190,190	All Salaries, Benefits and Supplies & Services expenses in HDCSs funds less Accounting fee, service from other fund and bond payment transfer out
Children's Campus		0.0%	-	Permanently closed in FY25-26
Parking & Transportation (P&T)	1,435,493	0.2%	38,737	All Salaries, Benefits and Supplies & Services expenses in P&T funds less accounting fee, service from other fund, and transfer out
Associated Students, Inc. (ASI) and Student Center (CCSC)	12,244,225	1.9%	58,875	Operating Expenses in Associated Student of SFSU audited financial statement, net of depreciation (updated with FY24/25)
Foundation	2,193,739	0.3%	9,086	Operating Expenses in SFSU Foundation audited financial statement (updated with FY24/25)
University Corporation (UCORP)	27,114,075	4.2%	103,370	Operating Expenses in SFSU Ucorp audited financial statement, net of depreciation (updated with FY24/25)
<b>Grand Total</b>	<b>\$ 652,359,849</b>	<b>100%</b>	<b>\$ 16,461,388</b>	

**SAN FRANCISCO STATE UNIVERSITY**  
**Cost Allocation Plan for Fiscal Year 2025-26**

<b>Auxiliary Enterprises</b>	<b>FY2024-25</b>	<b>FY2025-26</b>	<b>Variance</b>
Campus Operations			
Athletics	183,710	73,875	(109,835)
Campus Recreation	223,496	102,192	(121,304)
Student Health Services (SHS & CAPS)	610,931	256,548	(354,383)
CPaGE	320,375	217,192	(103,183)
Housing, Dining & Conference Services (HDCS)	1,151,115	1,190,190	39,075
Children's Campus	63,122	-	(63,122)
Parking & Transportation (P&T)	102,817	38,737	(64,079)
Associated Students, Inc. (ASI) and Student Center (CCSC)	96,953	58,875	(38,078)
Foundation	13,297	9,086	(4,210)
University Corporation (UCORP)	169,195	103,370	(65,825)
<b>Grand Total</b>	<b>2,935,011</b>	<b>2,050,066</b>	<b>(884,945)</b>