



BUDGET ADMINISTRATION & OPERATIONS

1600 Holloway Avenue
San Francisco, CA 94132

Main (415) 338-1463
Fax (415) 338-7186
Website budget.sfsu.edu
Email budget@sfsu.edu

DATE: JANUARY 19, 2022

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 2021-22

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 2021-22 (FY 2021-22) Cost Allocation Plan (CAP) for the Auxiliary Enterprises. The Table below is the summary of the plan and its supportive documentation.

Auxiliary Enterprises	CAP	UPD	Insurance	Total
Athletics	129,024	7,777	109,740	246,541
Campus Recreation	202,358	14,425	106,644	323,427
Student Health Services (SHS and C&PS)	568,808	59,768	120,982	749,558
College of Extended Learning (CEL)	363,094	30,417	151,765	545,276
Housing, Dining & Conference Services (HDCCS)	497,695	1,041,329	497,629	2,036,653
Children's Campus	77,466	11,226	19,764	108,456
Parking and Transportation (P&T)	107,159		48,888	156,047
Associated Students, Inc. (ASI) and Student Center (CCSC)	70,674	3,846	22,596	97,116
Foundation	19,805			19,805
University Corporation (UCORP)	128,350	3,053	26,526	157,929
Other Trust Funds			294,502	294,502
Total	\$ 2,164,434	\$ 1,171,841	\$ 1,399,036	\$ 4,440,809

The figures have been updated based on the actual FY 2020-21 expenditure data.

The FY 2021-22 CAP is similar to last year's plan; it retains the following features:

1	Consolidation of CAP FY 2021-22 Administration indirect cost, University Police, Worker Compensation, NDI/IDL/UI, Liability, Property insurance, Auto Liability and AIME
2	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 2021-22 Cost Allocation Plan with your signature below.

The Campus Operations Cost Allocation Plan for FY 2021-22 is approved:

DocuSigned by:
Jeff Wilson
55B8D68471AA4B5...e President and Chief Financial Officer
Administration and Finance

01/22/2022 | 9:59 AM PST
Date

Filename: 1.0 CAP_FY_2021-22.Campus_Operations
ES/JK/edc

SAN FRANCISCO STATE UNIVERSITY

Cost Allocation Plan for Fiscal Year 2021-22

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 properly and consistently 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 identification of indirect costs and a basis for allocation.
- The campus Chief Financial Officer, or designee, shall annually approve and implement the cost allocation plan.

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 Extended Learning (CEL)
- 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

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- Setting up/inactivating combo codes
 - Position management
 - PBCS training
- Procurement
 - RFP's, Contract, Purchase Order 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/mails (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, local regulations and policy, and provide administrative support for safety related activities
 - Training program
 - Inspection Program
 - Emergency Preparedness and Response
 - Incident and Injury Reporting
 - Driver's Safety and Insurance Program
 - Respiratory Protection Program
 - Chemical Pickup and Disposal
- Accounts Payable
 - Invoices routing to departments and payments to vendors processing
 - Audit and process travel, hospitality, and business reimbursements
 - Issuance of procurement cards, travel cards and provided training
 - Audit of P-card and Travel card reports and use tax processing
 - Audit and process Hospitality and Business reimbursement
 - Providing maintenance process of content management through OnBase enterprise information platform
 - Check disbursements
- Government Accounting
 - Bank reconciliation, payroll reconciliation

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- 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 resolve 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 (CPP's)
 - 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)
 - Internal promotion, In-range progression
 - HR reports / Personnel records

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- 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)
 - Data center
 - 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

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Cost Allocation Plan for Fiscal Year 2021-22

Methodology

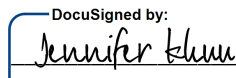
The University allocates costs based on the expenses incurred by each Auxiliary Enterprise and the level of service provided by General Fund entities (0 percent, 25 percent, 50 percent, 75 percent, or 100 percent). For example, costs associated with Accounts Payable, a subsidiary of the General Fund, 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, within the Construction Division, were not included. Only payroll costs were considered for cost recovery as a part of this cost allocation model as determined by the University.

Direct Cost Recovery


Direct costs are expenditures initially charged to the General fund, for which where 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 then transferred to another University-based self-supporting fund or Auxiliary Enterprise, based upon the actual cost of the goods or services provided. All direct costs (e.g., rent, insurance and University Police) are recovered on a regular, on-going basis through direct cost methods, including a work order, expenditure transfer, or contract.

Prepared by

DocuSigned by:

Jennifer Klum, Budget Manager
Budget Administration and Operation

01/19/2022 | 5:14 PM PST
Date

Approved by

DocuSigned by:

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

01/22/2022 | 9:59 AM PST
Date

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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 2020-21, 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 of Cashiering Operations	Enterprise Risk Management	Account & Finance	Human Resources	Information Technology	Procurement	Trust Fund Accounting	Quality Assurance	VP/CFO Admin & Finance	Mail Service	SAEM Executive Team	Total
Campus Operations	160,353	807,984	1,096,983	737,778	2,066,720	1,499,977	3,536,718	10,526,129	1,108,264	359,345	353,152	817,541	302,149	1,939,885	25,312,979
Athletics	-	4,491	6,097	4,101	11,488	8,337	19,658	58,508	6,160	1,997	1,963	4,544	1,679	-	129,024.4
Campus Recreation	475	6,503	8,830	5,938	16,635	12,073	28,467	84,725	8,920	2,892	2,843	6,580	2,432	15,043	202,358.0
Student Health Services (SHS and C&PS)	3,035	18,226	24,745	16,642	46,619	33,835	79,778	237,440	24,999	8,106	7,966	18,441	6,816	42,159	568,807.7
College of Extended Learning (CEL)	-	15,356	29,783	20,031	16,833	4,072	96,022	120,030	30,089	9,756	9,588	3,329	8,203	-	363,094.2
Housing, Dining & Conference Services (HDCS)	5,355	34,628	47,014	31,619	37,201	64,285	151,574	-	47,497	15,401	15,135	35,038	12,949	-	497,695.4
Children's Campus	389	2,483	3,371	2,267	6,351	4,609	10,868	32,347	3,406	1,104	1,085	2,512	929	5,743	77,465.6
Parking and Transportation (P&T)	328	3,441	4,672	3,142	8,803	6,389	15,064	44,834	4,720	1,531	1,504	3,482	1,287	7,961	107,158.8
Associated Students, Inc. (ASI) and Student Center (CCSC)	543	7,035	1,910	-	17,996	13,061	-	27,496	965	-	615	-	1,052	-	70,674.0
Foundation	66	946	-	-	4,838	1,756	8,279	3,696	-	-	83	-	141	-	19,805.2
University Corporation (UCORP)	1,191	14,631	3,973	-	3,742	27,161	12,808	57,181	2,007	-	1,279	-	4,377	-	128,350.0
Grand Total	\$ 171,735	\$ 915,724	1,227,378.7	821,519.3	2,237,227.0	1,675,556.0	3,959,238.4	11,192,385.5	1,237,028.0	400,132.1	395,213.1	891,468.4	342,015.1	2,010,791.2	27,477,412.3

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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 2020-21 compared to overall total expenditure. These percentages were used to determine the rates for FY 2021-22.

Auxiliary Enterprises	University General Fund Services Provided			Notes
	FY 2020-21 Actuals	Expenditure Allocation (%)	Total	
Campus Operations	488,945,590	87.9%	25,312,979	Total operating expenses of the University less financial aid, scholarship, transfer out, depreciation and the plus of the University Auxiliary Enterprises (in GAAP)
Athletics	1,379,282	0.2%	129,024.4	All Salaries, Benefits and Supplies & Services expenses in TA650 less Accounting fee, service from other fund and transfer out
Campus Recreation	1,448,179	0.3%	202,358.0	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 and C&PS)	9,254,711	1.7%	568,807.7	All Salaries, Benefits and Supplies & Services expenses in Funds: TH202-TH305, TR640 and TR641 less Accounting fee, service from other fund and transfer out
College of Extended Learning (CEL)	9,156,592	1.6%	363,094.2	All Salaries, Benefits and Supplies & Services expenses in Funds: TC001-TC005 less service from other fund, transfer out
Housing, Dining & Conference Services (HDCS)	16,327,793	2.9%	497,695.4	All Salaries, Benefits and Supplies & Services expenses in Funds: TD001, TD004, TD005 and TR560 less Accounting fee, service from other fund and bond payment transfer out
Children's Campus	1,187,158	0.2%	77,465.6	All Sal, Benand Supplies & Services expenses in Funds: TR153 & TR154 less trsfer out
Parking and Transportation (P&T)	1,001,258	0.2%	107,158.8	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)	8,280,598	1.5%	70,674.0	Operating Expenses in Associated Student of SFSU audited financial statement, net of depreciation (updated with FY20/21)
Foundation	1,006,442	0.2%	19,805.2	Operating Expenses in SFSU Foundation audited financial statement (updated with FY20/21)
University Corporation (UCORP)	18,151,613	3.3%	128,350.0	Operating Expenses in SFSU Ucorp audited financial statement, net of depreciation (updated with FY20/21)
Grand Total	\$ 556,139,215	100%	27,477,412.3	

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Auxiliary Enterprises	FY2020-21	FY2021-22	Variances
Campus Operations			
Athletics	139,744	129,024	(10,720)
Campus Recreation	215,505	202,358	(13,147)
Student Health Services (SHS and C&PS)	603,948	568,808	(35,140)
College of Extended Learning (CEL)	396,315	363,094	(33,221)
Housing, Dining & Conference Services (HDCS)	548,323	497,695	(50,628)
Children's Campus	82,277	77,466	(4,811)
Parking and Transportation (P&T)	114,039	107,159	(6,880)
Associated Students, Inc. (ASI) and Student Center (CCSC)	74,734	70,674	(4,060)
Foundation	21,439	19,805	(1,634)
University Corporation (UCORP)	134,831	128,350	(6,481)
Grand Total	2,331,155	2,164,434	(166,721)