



## BUDGET ADMINISTRATION & OPERATIONS

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DATE: DEC 22, 2020

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

FROM: ELENA STOIAN, EXECUTIVE DIRECTOR  
BUDGET ADMINISTRATION & OPERATIONS

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SUBJECT: CAMPUS OPERATIONS COST ALLOCATION PLAN FISCAL YEAR 2020-21

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 2020-21 Cost Allocation Plan (CAP) for the Auxiliary Enterprises. Table below is the summary of the plan and its supportive documentation.

Auxiliary Enterprises	CAP	UPD	Insurance	Total
Athletics	139,744	20,628	57,256	217,628
Campus Recreation	215,506	42,561	85,424	343,491
Student Health Services (SHS and C&PS)	603,948	38,526	113,365	755,839
College of Extended Learning (CEL)	396,315	60,886	162,248	619,449
Housing, Dining & Conference Services (HDCS)	548,323	745,872	480,446	1,774,641
Children's Campus	82,277	9,471	18,801	110,549
Parking and Transportation (P&T)	114,039		44,223	158,262
Associated Students, Inc. (ASI) and Student Center (CCSC)	74,734	31,341	19,741	125,816
Foundation	21,234			21,324
University Corporation (UCORP)	134,831	32,038	23,175	190,044
Other Trust Funds			303,031	303,031
<b>Total</b>	<b>\$ 2,331,041</b>	<b>\$ 981,323</b>	<b>\$ 1,307,710</b>	<b>\$ 4,317,043</b>

The figures have been updated based on the actual 2019-20 expenditure data including the general salary increase (GSI) for bargaining units effective 07/01/2019 plus benefits included in the business and financial service document.

The 2020-21 CAP reflects several primary same compared to last year's plan:

1	Consolidation of CAP FY2020-21 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 2020-21 Cost Allocation Plan with your signature below.



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The Campus Operations Cost Allocation Plan for FY 2020-21 is approved:

DocuSigned by:

*Jeff Wilson*

01/06/2021 | 11:15 AM PST

Date

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Jeff Wilson

Interim Vice President & Chief Financial Officer (CFO),  
Administration & Finance

Filename: CAP\_FY\_2020-21.Campus\_Operations  
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## **SAN FRANCISCO STATE UNIVERSITY**

### **Cost Allocation Plan for Fiscal Year 2020-21**

#### **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)
  - Foundation
  - University Corporation (UCORP)
2. Entities in the General Fund and services/products provided include:
  - Audit & 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 Admin & Operations
    - Budget Process and financial oversight review
    - BTR & budget upload
    - ETRAC processing
    - LCD/LCD Adjustment
    - Department ID setup

## **SAN FRANCISCO STATE UNIVERSITY**

### **Cost Allocation Plan for Fiscal Year 2020-21**

- 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, & 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

## **SAN FRANCISCO STATE UNIVERSITY**

### **Cost Allocation Plan for Fiscal Year 2020-21**

- 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
- Information Technology

## **SAN FRANCISCO STATE UNIVERSITY**

### **Cost Allocation Plan for Fiscal Year 2020-21**

- 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

# SAN FRANCISCO STATE UNIVERSITY

## Cost Allocation Plan for Fiscal Year 2020-21

### 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 FY2019-20, 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 Khuu*  
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Jennifer Khuu  
Budget Manager  
Budget Administration & Operation

Date

### Approved by:

DocuSigned by:  
*Jeff Wilson*  
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Jeff Wilson  
Interim Vice President (VP) & Chief Financial Officer (CFO)  
Administration & Finance

Date

Filename: 2020-21 A&F CAP

ES/JK/NG

## SAN FRANCISCO STATE UNIVERSITY

### Cost Allocation Plan for Fiscal Year 2020-21

#### 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 x General Fund total payroll cost x 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 2019-20, and the resulting values directly correlate to Data Warehouse GAAP Actuals for NG001 funds within Salaries & Benefits expenses (in Legal).

Auxiliary Enterprises	FY 2019-20 Actuals	Expenditure Allocation (%)	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
Campus Operations	479,170,487	85.1%	262,977	725,524	1,103,056.3	1,002,058.3	2,200,979.5	1,460,925.0	3,775,756.0	10,937,746.6	1,167,010.9	364,916.1	355,805.7	928,285.5	313,402.9	1,317,548.1
Athletics	2,751,583	0.5%	-	4,166	6,334.2	5,754.2	12,638.9	8,389.2	21,681.9	62,808.8	6,701.4	2,095.5	2,043.2	5,330.6	1,799.7	-
Campus Recreation	3,984,554	0.7%	2,187	6,033	9,172.5	8,332.6	18,302.3	12,148.4	31,397.4	90,953.1	9,704.3	3,034.5	2,958.7	7,719.2	2,606.1	10,956.1
Student Health Services (SHS and C&PS)	11,166,616	2.0%	6,128	16,908	25,705.7	23,352.0	51,291.7	34,045.5	87,990.4	254,893.9	27,196.1	8,504.0	8,291.7	21,632.8	7,303.6	30,704.2
Campus of Extended Learning (CEL)	13,440,274	2.4%	-	14,245	30,939.7	28,106.8	18,520.6	4,097.8	105,906.3	128,853.2	32,733.5	10,235.5	9,980.0	3,905.6	8,790.7	-
Housing, Dining & Conference Services (HDCS)	21,215,899	3.8%	11,644	32,124	48,839.3	44,367.4	40,929.5	64,684.4	167,176.5	-	51,670.9	16,157.1	15,753.8	41,101.1	13,876.3	-
Children's Campus	1,521,250	0.3%	835	2,303	3,501.9	3,181.3	6,987.6	4,638.1	11,987.1	34,724.7	3,705.0	1,158.5	1,129.6	2,947.1	995.0	4,182.9
Parking and Transportation (P&T)	2,108,505	0.4%	1,157	3,193	4,853.8	4,409.4	9,685.0	6,428.5	16,614.5	48,129.6	5,135.2	1,605.7	1,565.7	4,084.8	1,379.1	5,797.6
Associated Students, Inc. (ASI) and Student Center (CCSC)	8,620,894	1.5%	946	6,527	1,984.5	-	19,799.2	13,142.0	-	29,517.6	1,049.8	-	640.1	-	1,127.7	-
Foundation	1,158,863	0.2%	127	877	-	-	5,323.0	1,766.6	9,131.6	3,860.3	-	-	86.1	-	151.6	-
University Corporation (UCORP)	17,927,959	3.2%	1,968	13,573	4,127.0	-	4,117.4	27,329.9	14,126.8	61,384.7	2,183.2	-	1,331.2	-	4,690.3	-
<b>Grand Total</b>	<b>\$ 563,066,882</b>	<b>100%</b>	<b>\$ 287,969</b>	<b>\$ 825,472</b>	<b>1,238,514.9</b>	<b>1,119,562.1</b>	<b>2,388,574.8</b>	<b>1,637,595.3</b>	<b>4,241,768.7</b>	<b>11,652,872.4</b>	<b>1,307,090.3</b>	<b>407,707.0</b>	<b>399,585.7</b>	<b>1,015,006.6</b>	<b>356,123.0</b>	<b>1,369,189.0</b>



**SAN FRANCISCO STATE UNIVERSITY**  
**Cost Allocation Plan for Fiscal Year 2020-21**

**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 2019-20 compared to overall total expenditure. These percentages were used to determine the rates for FY 2020-21.

Auxiliary Enterprises	University General Fund Services Provided		Notes
	FY 2018-19 Actuals	Expenditure Allocation (%)	
Campus Operations	479,170,487	85.1%	Total operating expenses of the University less financial aid, scholarship, transfer out, depreciation and the plus of the University Auxiliary Enterprises (in GAAP)
Athletics	2,751,583	0.5%	All Salaries, Benefits and Supplies & Services expenses in TA650 less Accounting fee, service from other fund and transfer out
Campus Recreation	3,984,554	0.7%	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)	11,166,616	2.0%	All Salaries, Benefits and Supplies & Services expenses in Funds: TH202-TH305, TR640 and TR641 less Accounting fee, service from other fund and transfer out
Campus of Extended Learning (CEL)	13,440,274	2.4%	All Salaries, Benefits and Supplies & Services expenses in Funds: TC001-TC005 less service from other fund, transfer out
Housing, Dining & Conference Services (HDCS)	21,215,899	3.8%	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	1,521,250	0.3%	All Salaries, Benefits and Supplies & Services expenses in Funds: TR153 and TR154 less transfer
Parking and Transportation (P&T)	2,108,505	0.4%	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)	8,620,894	1.5%	Operating Expenses in Associated Student of SFSU audited financial statement, net of depreciation (updated with FY19/20)
Foundation	1,158,863	0.2%	Operating Expenses in SFSU Foundation audited financial statement (updated with FY19/20)
University Corporation (UCORP)	17,927,959	3.2%	Operating Expenses in SFSU Ucorp audited financial statement, net of depreciation (updated with FY19/20)
<b>Grand Total</b>	<b>\$ 563,066,882</b>	<b>100%</b>	

**SAN FRANCISCO STATE UNIVERSITY**  
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<b>Auxiliary Enterprises</b>	<b>FY2019-20</b>	<b>FY2020-21</b>	<b>Variance</b>	<b>Note</b>
Campus Operations				
Athletics	133,150	139,744	6,594	Increased in the Sal+Ben
Campus Recreation	199,876	215,505	15,629	Increased in the Sal+Ben
Student Health Services (SHS and C&PS)	608,282	603,948	(4,334)	
College of Extended Learning (CEL)	398,950	396,315	(2,635)	
Housing, Dining & Conference Services (HDCS)	552,323	548,323	(4,000)	
Children's Campus	75,184	82,277	7,093	Increased in the Sal+Ben
Parking and Transportation (P&T)	122,979	114,039	(8,940)	
Associated Students, Inc. (ASI) and Student Center (CCSC)	69,722	74,734	5,012	expenses increased in various program codes from financial statements
Foundation	19,846	21,324	1,478	expenses increased in various program codes from financial statements
University Corporation (UCORP)	133,657	134,831	1,174	expenses increased in various program codes from financial statements
<b>Grand Total</b>	<b>2,313,969</b>	<b>2,331,039</b>	<b>17,070</b>	