

**THE CALIFORNIA STATE UNIVERSITY**  
**Office of the Chancellor**  
**401 Golden Shore, 5<sup>th</sup> Floor**  
**Long Beach, California 90802-4210**  
**(562) 951-4610**

**Date:** November 13, 2006

**Code:** AD NOAT 06-194

**To:** Financial Managers  
Accounting Officers  
Budget Officers

**From:** Mr. George V. Ashkar  
Senior Director, Controller  
Financial Services, Accounting

**Subject:** FY06/07 CONTINUING EDUCATION PROGRAM  
2Q INDIRECT COST ALLOCATION

**Transfer Request: 069135**  
**Legal Posting FY2006-07**  
**GAAP Posting FY2006-07**  
**(When GAAP year = Legal year, no GAAP entry is needed)**

The Chancellor's Office will record the allocation of the Systemwide CERF Indirect costs on a quarterly basis via the Transfer Request listed above. The transfer request will charge CERF trust fund.

If you have any questions regarding the amount charged to your campus, please contact **Angelene Renaud at (562) 951-4613** or via e-mail at [arenaud@calstate.edu](mailto:arenaud@calstate.edu).

GVA:AR:td AD NOAT 06-194  
Attachment A

**ATTACHMENT B**  
**CONTINUING EDUCATION PROGRAM**  
**Distribution of Systemwide Indirect Cost**  
**FY 2006/2007**

Campus	A		B		A+B		C		D		A+B+C	
	0573, 0580 & 0948 Revenue 4Qtr 05/06*	Commission <sup>1</sup>	Chancellor's Office Operations <sup>1</sup>	Total Administrative Costs	State ProRata <sup>2</sup>	Total Indirect Cost Allocation	Prior Year Adjustment Factor	2004/05 Revenue Percentages	2006/07 Billable Amount	2006/07 Quarterly PFA		
Bakersfield	2,928,540	2.23%	13,044	13,115	26,158	73,720	99,878	(8,491)	1.89%	91,387	22,846.67	
Channel Islands	1,053,709	0.80%	4,693	4,719	9,412	3,762	13,174	(1,707)	0.38%	11,467	2,866.65	
Chico	1,686,558	1.28%	7,512	7,553	15,065	56,490	71,555	(6,874)	1.53%	64,681	16,170.13	
Dominguez Hills	6,130,796	4.67%	27,306	27,455	54,761	229,693	284,454	(17,747)	3.95%	266,707	66,676.86	
Fresno	3,464,820	2.64%	15,432	15,516	30,948	27,738	58,686	(15,995)	3.56%	42,692	10,672.94	
Fullerton	9,131,034	6.95%	40,669	40,891	81,560	323,558	405,118	(42,862)	9.54%	362,256	90,563.99	
East Bay	6,337,941	4.83%	28,229	28,383	56,611	104,299	160,910	(19,274)	4.29%	141,636	35,409.03	
Humboldt	1,683,807	1.28%	7,500	7,540	15,040	44,846	59,886	(7,099)	1.58%	52,787	13,196.83	
Long Beach	16,662,355	12.69%	74,213	74,618	148,831	415,596	564,427	(46,860)	10.43%	517,566	129,391.56	
Los Angeles	3,654,069	2.78%	16,275	16,364	32,639	76,294	108,933	(13,119)	2.92%	95,814	23,953.39	
Maritime Academy	519,257	0.40%	2,313	2,325	4,638	0	4,638	(1,483)	0.33%	3,155	788.86	
Monterey Bay	900,485	0.69%	4,011	4,033	8,043	27,862	35,905	(2,606)	0.58%	33,299	8,324.85	
Northridge	13,479,470	10.26%	60,037	60,364	120,401	334,990	455,391	(49,511)	11.02%	405,879	101,469.86	
Pomona	2,164,672	1.65%	9,641	9,694	19,335	69,327	88,662	(8,357)	1.86%	80,305	20,076.37	
Sacramento	15,747,410	11.99%	70,138	70,520	140,658	334,658	475,316	(48,523)	10.80%	426,793	106,698.36	
San Bernardino	2,690,484	2.05%	11,983	12,049	24,032	108,689	132,721	(13,928)	3.10%	118,793	29,698.24	
San Diego	9,677,235	7.37%	43,102	43,337	86,439	179,567	266,006	(26,867)	5.98%	239,138	59,784.57	
San Francisco	10,702,181	8.15%	47,667	47,927	95,593	278,887	374,480	(28,664)	6.38%	345,816	86,454.03	
San Jose	13,827,827	10.53%	61,588	61,924	123,512	310,269	433,781	(54,094)	12.04%	379,687	94,921.83	
San Luis Obispo	1,998,436	1.52%	8,901	8,949	17,850	45,990	63,840	(5,122)	1.14%	58,718	14,679.62	
San Marcos	1,411,098	1.07%	6,285	6,319	12,604	61,667	74,271	(8,222)	1.83%	66,049	16,512.31	
Sonoma	4,633,651	3.53%	20,638	20,750	41,388	129,547	170,935	(14,602)	3.25%	156,334	39,083.43	
Stanislaus	858,688	0.65%	3,825	3,845	7,670	35,132	42,802	(7,278)	1.62%	35,524	8,880.88	
	<b>\$ 131,344,522</b>	<b>100%</b>	<b>\$ 585,000</b>	<b>\$ 588,189</b>	<b>\$ 1,173,189</b>	<b>3,272,581</b>	<b>\$ 4,445,770</b>	<b>\$ (449,285)</b>	<b>100%</b>	<b>\$ 3,996,485</b>	<b>999,121.25</b>	

CSU Fund	441	441	441	441
FIRMS Object Codes	660025	660025	660025	660025
Offset	305022	305022	305022	305022
	Comm budget	Ed's Dept. budget	New Method Applied	Commission Refund

\* Revenues collected in the Continuing Education Fund, Dorm Revenue Fund and Trust Fund applicable to the CE/EE program were included.

1 Numbers used for Commission Expense and Chancellor's Office Operations are budgeted amounts.

2 New Methodology applied in calculating State Pro Rata