

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:** December 5, 2007

**Code:** AD NOAT 07-207

**REVISED:REPLACES  
AD NOAT 07-206**

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

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

**Subject:** **REVISION OF AD NOAT 07-206 - Centrally Paid INDIRECT Costs FY 2007/08 (2Qtr) Fund 580 for Sonoma and Sacramento**

**Transfer Request: 079107  
Legal Posting FY2007-08  
GAAP Posting FY2007-08**

**(When GAAP year = Legal year, no GAAP entry is needed)**

In accordance with Financing and Treasury memorandums FT 07-03, FT 07-04, FT 07-06; dated June 22, 2007 and June 29, 2007 (revised 11/7/07), the centrally paid **indirect costs** for Parking, Housing and Decentralized Student Union programs for fiscal year 2007/08 are being charged via Plan of Financial Adjustment (PFA) for the two campuses listed above.

The State Controller's Office is processing 2<sup>nd</sup> Qtr of charges on PFA 079107. The listed campuses should record the journal entry provided on the Attachments. **Only those campuses that requested the source of payment be Fund 580 are included in this PFA (Sonoma and Sacramento).** As stated in the Finance and Treasury memorandums, indirect costs will be passed down via the SWIFT/CPO process for the remaining campuses.

If you have any questions, please contact Kathy Skara at (562) 951-4624 or via e-mail at [kskara@calstate.edu](mailto:kskara@calstate.edu).

GVA:KS:lm AD NOAT 07-207 (REVISION OF AD NOAT 07-206)

Attachment A  
Attachment B  
Attachment C

**THE CALIFORNIA STATE UNIVERSITY  
 STUDENT UNION PROGRAMS  
 2007/08 Centrally Paid Indirect Costs  
 (Revised on 11/7/07 - Changes affect Second, Third and Fourth Quarters Transfers)**

**DECENTRALIZED Student Union Programs**

	Source of Funds*	Chancellor's Office	State Prorata (Health Benefit Portion)	State Prorata (Administrative Portion)	TOTAL 2007/08 Indirect Cost Allocation	2005/06 Adjustment Factor	Total 2007/08 Amount	QUARTERLY AMOUNT**
<b>Sonoma</b>	#580	37,532	-	9,338	46,870	(687)	46,183	11,545.75
		37,532	-	9,338	46,870	(687)	46,183	11,545.75

<b>Campus Journal Entry Required (FIRMS):</b>		
Debit	Overhead Charges	660025
Credit	Fund Balance Clearing	305022
<b>Chancellor's Office Journal Entry Required (FIRMS):</b>		
Debit	Cash in State Treasury	101004
Credit	Indirect cost reimbursement	505202

\*Should your program desire to use the "old" Dormitory Revenue Fund - Campus Union (#580) instead of Trust Fund (#948) as a source of payment, please contact and coordinate with Brian Lee at (562) 951-4399 **30 days prior to each transfer date.**

\*\* Transfers to occur **September 15, November 15, February 15 and May 15.** Refer to coded memo FT 07-11 for decentralized student unions direct costs, which has different transfer dates.

**THE CALIFORNIA STATE UNIVERSITY HOUSING PROGRAM  
 2007/08 Centrally Paid Indirect Costs\*  
 (REVISED on 11/7/07 - Changes affect Second, Third and Fourth Quarters Transfers)**

	<b>Chancellor's Office</b>	<b>State Prorata (Health Benefit Portion)</b>	<b>State Prorata (Admin. Portion)</b>	<b>Total 2007/08 Indirect Cost Allocation (a)</b>	<b>2005/06 Adjustment Factor</b>	<b>Total 2007/08 Amount</b>	<b>Quarterly Amount**</b>
<b>Sacramento</b>	37,532	116,662	9,338	163,532	(832)	162,700	40,675.00
<b>Sonoma</b>	37,532	29,161	9,338	76,031	(2,117)	73,914	18,478.50
	75,064	145,823	18,676	239,563	(2,949)	236,614	59,153.50

<b>Campus Journal Entry Required (FIRMS):</b>		
Debit	Overhead Charges	660025
Credit	Fund Balance Clearing	305022
<b>Chancellor's Office Journal Entry Required (FIRMS):</b>		
Debit	Cash in State Treasury	101004
Credit	Indirect cost reimbursement	505202

Note:

\*Refer to coded memo FT 07-10 for housing centrally paid direct costs, which has different transfer dates.

\*\*Plan of Financial Adjustments to occur **September 15, November 15, February 15 and May 15**. Should your program desire to use the "old" Revenue Fund (#580) instead of Trust Fund (#948) as a source of payment, please contact and coordinate with Brian Lee at (562) 951-4399 **30 days prior to each transfer date.**

\*\*\*The housing facilities at this campus are managed by an auxiliary organization. There will be a separate coded memo for auxiliary organization centrally paid indirect costs for this campus.

**THE CALIFORNIA STATE UNIVERSITY PARKING PROGRAM**  
**2007/08 Centrally Paid Indirect Costs**  
**(REVISED on 11/7/07 - Revision affects Second, Third and Fourth Quarters Transfers)**

	<b>Chancellor's Office</b>	<b>State Prorata (Health Benefit Portion)</b>	<b>State Prorata (Admin. Portion)</b>	<b>Total 2007/08 Indirect Cost Allocation</b>	<b>2005/06 Adjustment Factor</b>	<b>Total 2007/08 Amount</b>	<b>Quarterly Amount*</b>
<b>Sacramento**</b>	37,532	63,423	9,338	110,293	(1,144)	109,149	27,287.25
<b>Sonoma**</b>	37,532	29,353	9,338	76,223	(298)	75,925	18,981.25
	75,064	92,776	18,676	186,516	(1,442)	185,074	46,268.50

<b>Campus Journal Entry Required (FIRMS):</b>		
Debit	Overhead Charges	660025
Credit	Fund Balance Clearing	305022
<b>Chancellor's Office Journal Entry Required (FIRMS):</b>		
Debit	Cash in State Treasury	101004
Credit	Indirect cost reimbursement	505202

\*Transfers to occur **September 15, November 15, February 15 and May 15**. Should your program desire to use the "old" Revenue Fund (#580) instead of Trust Fund (#948) as a source of payment, please contact and coordinate with Brian Lee at (562) 951-4399 **30 days prior to each transfer date**.

\*\*Refer to coded memo FT 07-09 for centrally paid direct parking program costs, which has different transfer dates.