

THE CALIFORNIA STATE UNIVERSITY
Office of the Chancellor
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Date: February 15, 2008 **Code:** AD NOAT 08-014

To: Financial Managers
Accounting Officers
Budget Officers

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

Subject: Centrally Paid INDIRECT Costs FY 2007/08 (3Qtr) Fund 580 for Sonoma and Sacramento

Transfer Request: 079156
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 3rd Qtr of charges on PFA 079156. 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 Dagoberto Escobedo at (562) 951-4561 or via e-mail at Descobedo@calstate.edu.

GVA:DE:Im AD NOAT 08-014
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**
Sonoma	#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

Campus Journal Entry Required (FIRMS):		
Debit	Overhead Charges	660025
Credit	Fund Balance Clearing	305022
Chancellor's Office Journal Entry Required (FIRMS):		
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 PARKING PROGRAM
2007/08 Centrally Paid Indirect Costs
(REVISED on 11/7/07 - Revision affects Second, Third and Fourth Quarters Transfers)**

	Chancellor's Office	State Prorata (Health Benefit Portion)	State Prorata (Admin. Portion)	Total 2007/08 Indirect Cost Allocation	2005/06 Adjustment Factor	Total 2007/08 Amount	Quarterly Amount*
Sacramento**	37,532	63,423	9,338	110,293	(1,144)	109,149	27,287.25
Sonoma**	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

Campus Journal Entry Required (FIRMS):

Debit	Overhead Charges	660025
Credit	Fund Balance Clearing	305022

Chancellor's Office Journal Entry Required (FIRMS):

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.

**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)**

	Chancellor's Office	State Prorata (Health Benefit Portion)	State Prorata (Admin. Portion)	Total 2007/08 Indirect Cost Allocation (a)	2005/06 Adjustment Factor	Total 2007/08 Amount	Quarterly Amount**
Sacramento	37,532	116,662	9,338	163,532	(832)	162,700	40,675.00
Sonoma	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

Campus Journal Entry Required (FIRMS):		
Debit	Overhead Charges	660025
Credit	Fund Balance Clearing	305022
Chancellor's Office Journal Entry Required (FIRMS):		
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.