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Date: November 26, 2008

Code: ADNOAT 08-113

To: Financial Managers
Accounting Managers
Financial Services, Accounting

**REVISED: REPLACES
ADNOAT 08-091**

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

Subject: REVISION OF ADNOAT 08-091
Centrally Paid Indirect Costs – Student Union FY 2008/09 (1st QTR) Fund 0580 for
Chico, Fullerton, Northridge, San Diego, San Francisco and San Jose.

**Transfer Request: 089028
Legal Posting FY 2008-09
GAAP Posting FY 2008-09**

(When GAAP year + Legal year, no GAAP entry is needed)

In accordance with Financing and Treasury memorandum FT 08-08; the centrally paid indirect costs for the student union program for fiscal year 2008/09 will be charged quarterly via Plan of Financial Adjustment (PFA) for the campuses listed above.

The State Controller's Office is processing the first quarter charges on PFA 089028. The listed campuses should record the journal entry as listed on the Attachment. As stated in the Finance and Treasury memorandum, indirect costs will be passed down via the SWIFT/CPO process for the remaining campuses.

Questions or comments regarding this report should be directed to Escobedo at (562) 951-4561 or via email at Descobedo@calstate.edu.

GVA:DE:td

ADNOAT 08-113
Attachment FT 08-08

CSU Campuses

Bakersfield
Channel Islands
Chico
Dominguez Hills
East Bay

Fresno
Fullerton
Humboldt
Long Beach
Los Angeles
Maritime Academy

Monterey Bay
Northridge
Pomona
Sacramento
San Bernardino
San Diego

San Francisco
San José
San Luis Obispo
San Marcos
Sonoma
Stanislaus

**THE CALIFORNIA STATE UNIVERSITY
STUDENT UNION PROGRAM
2008/09 Centrally Paid Indirect Costs (1)**

	Source of Funds	Total 2008/09 Chancellor's Office (A)	QUARTERLY AMOUNT (2) (B)	State Prorata (Health Benefit Portion) (C)	Total 2008/09 State Prorata (Administrative Portion) (D)	QUARTERLY AMOUNT (2) (E)	TOTAL 2008/09 Indirect Cost Allocation (F) = (A) + (D)	TOTAL QUARTERLY AMOUNTS (2) (G) = (B) + (E)
Chico (4)	#580-007	12,274.00	3,068.50	-	3,514.00	878.50	15,788.00	3,947.00
Fullerton (4)	#580-027	38,268.00	9,567.00	-	10,955.00	2,738.75	49,223.00	12,305.75
Northridge (4)	#580-032	38,268.00	9,567.00	-	10,955.00	2,738.75	49,223.00	12,305.75
San Diego (4)	#580-006	38,268.00	9,567.00	-	10,955.00	2,738.75	49,223.00	12,305.75
San Francisco (4)	#580-019	38,268.00	9,567.00	-	10,955.00	2,738.75	49,223.00	12,305.75
San Jose (4)	#580-005	38,268.00	9,567.00	-	10,955.00	2,738.75	49,223.00	12,305.75
		203,614.00	50,903.50	-	58,289.00	14,572.25	261,903.00	65,475.75

Chico, Fullerton, Northridge, San Diego, San Francisco & San Jose Journal Entry Required (FIRMS):			
Debit	Overhead Charges	660025	State Pro Rata Charges 612001
Credit	Investment - Other	305022	Investment - Other 305022
Chancellor's Office Journal Entry Required (FIRMS):			
Debit	Investment - Other	101004	Investment - Other 101004
Credit	Indirect cost reimbursemen	505202	Indirect cost reimbursement 505202

(1) Refer to coded memo FT 08-09 for decentralized student unions direct costs, which has different transfer dates.

(2) Transfers to occur **September 15, November 15, February 15 and May 15.**