

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

Date: September 10, 2007 **Code:** AD NOAT 07-178

To: Financial Managers
Accounting Officers
Budget Officers

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

Subject: Centrally Paid Direct Costs FY 2007/08 (1ST half) from Fund 580 for Chico, Sonoma and Sacramento

Transfer Request: 079050
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 07-09, FT 07-11, FT 07-14; dated June 27, June 29 and July 12, 2007, respectively, the centrally paid direct costs for Parking, Decentralized Student Union and Housing programs for fiscal year 2007/08 are being charged via Plan of Financial Adjustment (PFA).

The State Controller's Office is processing the first half of charges on PFA 079050. The listed campuses (with **) 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 (Chico, Sonoma and Sacramento); whereas, the Attachments list all campus costs.** As stated in the Finance and Treasury memorandums, direct 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.

GVA:KS:td AD NOAT 07-178

**THE CALIFORNIA STATE UNIVERSITY PARKING PROGRAM
2007/08 Centrally Paid Direct Program Costs***

	Debt Service 11/1/07 Pymt	State Controller Parking Payroll Deductions (1/2 Year Portion)	Total September 1, 2007 Direct Cost Allocation	2005/06 Adjustment Factor	Semi-annual Transfer Amount due on September 1, 2007
Channel Islands	15,275.12	499.50	15,775	(77)	15,698.00
Fullerton	1,818,778.60	3,248.00	1,822,027	(454)	1,821,573.00
Long Beach	1,031,078.75	3,320.00	1,034,399	(957)	1,033,442.00
Los Angeles	538,018.75	1,815.00	539,834	(541)	539,293.00
Northridge	1,071,298.75	2,910.00	1,074,209	(555)	1,073,654.00
Pomona	1,486,062.50	2,222.50	1,488,285	(409)	1,487,876.00
Sacramento	1,525,328.13	2,991.00	1,528,319	(809)	1,527,510.00
San Bernardino	126,505.80	2,264.50	128,770	(295)	128,475.00
San Diego	1,354,855.00	3,733.50	1,358,589	(634)	1,357,955.00
San Luis Obispo	-	1,948.00	1,948	(235)	1,713.00
Sonoma**	411,715.00	1,423.00	413,138	11	413,149.00
	9,378,916.40	26,375.00	9,405,293	(4,955)	9,400,338.00

Campus Journal Entry Required (FIRMS):

Sub-Code Debit:	680126	617001		617001	
Acct. Control Credit:	305022	305022		305022	

Chancellor's Office Journal Entry Required (FIRMS):

Sub-Code Debit:	101004	101004		101004	
Acct. Control Credit:	506126	617001		617001	

	Debt Service 11/1/07 Pymt	State Controller Parking Payroll Deductions (1/2 Year Portion)	Total September 1, 2007 Direct Cost Allocation	2005/06 Adjustment Factor	Semi-annual Transfer Amount due on September 1, 2007
Bakersfield	-	1,191.00	1,191	184	1,375.00
Chico	-	1,090.50	1,091	(300)	791.00
Dominguez Hills	-	1,030.00	1,030	(237)	793.00
East Bay	-	1,602.00	1,602	(242)	1,360.00
Fresno	-	2,356.00	2,356	(522)	1,834.00
Humboldt	-	1,201.00	1,201	(96)	1,105.00
Maritime Academy	-	331.00	331	(57)	274.00
Monterey Bay	-	843.50	844	(175)	669.00
San Francisco	-	1,597.50	1,598	(391)	1,207.00
San Jose	-	2,052.50	2,053	(279)	1,774.00
San Marcos	-	1,149.50	1,150	(151)	999.00
Stanislaus	-	914.00	914	(120)	794.00
Chancellor's Office	-	771.00	771	11	782.00
	-	16,129.50	16,132	(2,374)	13,757.00

Campus Journal Entry Required (FIRMS):

Sub-Code Debit:		617001		617001	
Acct. Control Credit:		305022		305022	

Chancellor's Office Journal Entry Required (FIRMS):

Sub-Code Debit:		101004		101004	
Acct. Control Credit:		617001		617001	

*Refer to coded memo FT 07-03 for centrally paid indirect costs, which has different transfer dates.

** Campus that will be charged Parking program direct costs through DRF-Parking (#580) for 1st Half of year.

**TABLE 1
THE CALIFORNIA STATE UNIVERSITY HOUSING PROGRAM
2007/08 Centrally Paid Direct Program Cost Transfers
(SUPERSEDES FT 07-10)**

	Debt Service 11/1/07 Pymt	Transfer for Pool Debt Subsidy	Affordable Student Housing Grant	Affordable Student Housing Loans	Systemwide Reserve Loan Payments	Audit Fee and Bond Services (1/2 Year Portion)	Total September 1, 2007 Direct Cost Allocation	2005/06 Adjustment Factor	Credit from Closing of Construction Accounts (a)	Semi-annual Transfer Amount due on Sept. 1, 2007 (b)
Bakersfield	-	6,012	0	0	0	1,688	7,700	-		7,700
Channel Islands	737,193.63	0	0	0	0	2,902	740,096	(277)		739,819
Chico** (c)	577,461.75	(25,216)	0	0	0	2,126	554,372	(153)		554,219
Dominguez Hills	616,725.00	(128,522)	0	0	0	2,297	490,500	(162)		490,339
East Bay	1,521,106.25	0	(149,000)	68,054	0	3,930	1,444,090	4,226		1,448,316
Fresno	-	14,343	0	0	0	0	14,343	-		14,343
Fullerton	1,334,908.75	0	(201,000)	42,663	0	6,771	1,183,343	(378)		1,182,965
Humboldt (c)	754,665.50	11,984	0	0	0	2,294	768,944	(176)		768,767
Long Beach (c)	1,181,271.96	9,713	0	0	0	5,698	1,196,683	(255)		1,196,428
Los Angeles	1,061,875.00	0	0	45,918	0	2,254	1,110,047	(219)		1,109,828
Northridge (c)	3,533,015.94	1,481	0	0	93,977	8,206	3,636,679	(890)		3,635,789
Pomona (c)	1,103,339.75	14,401	0	0	0	6,703	1,124,444	(348)	(1,103,340)	20,756
Sacramento**	328,250.00	16,497	0	0	0	5,399	350,146	(86)		350,060
San Bernardino	2,315,279.83	6,828	0	0	0	5,310	2,327,417	3,285		2,330,702
San Diego (c)	3,271,815.25	14,272	0	0	0	8,926	3,295,013	(519)		3,294,494
San Francisco (c)	9,944,843.84	10,673	0	0	103,581	17,118	10,076,216	21,167		10,097,383
San Jose (c)	6,051,912.13	10,115	0	0	0	21,122	6,083,149	(2,755)		6,080,394
San Luis Obispo (c)	2,256,123.88	27,774	0	0	0	27,048	2,310,945	27,535		2,338,481
San Marcos	-	0	0	0	0	0	-	-		-
Sonoma**	3,427,481.25	8,846	0	0	0	10,243	3,446,570	(642)		3,445,929
Stanislaus	715,431.88	799	0	0	81,352	2,853	800,436	(216)		800,220
	40,732,701.59	0	(350,000)	156,635	278,910	142,887	40,961,133	49,137	(1,103,340)	39,906,932

Campus Journal Entry Required (FIRMS):

Sub-Code Debit:	680126	680126	660025	660025	660025	613001		613001	680126
Acct. Control Credit:	305022	305022	305022	305022	305022	305022		305022	305022

Chancellor's Office Journal Entry Required (FIRMS):

Sub-Code Debit:	101004	101004	101004	101004	101004	101004		101004	101004
Acct. Control Credit:	506126	506126	660025	660025	660025	613001		613001	506126

a. Covers debt service obligations only.

b. Should your program desire to use the Dormitory Revenue Fund - Housing (#580-001) 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**. See Attachment A page 2 for semi-annual transfer amount due on March 1, 2008.

c. Debt service 11/1/07 payment for this campus has been revised.

** Campuses that will be charged Housing program direct costs through DRF-Housing (Fund 580) for 1st Half of year.

**THE CALIFORNIA STATE UNIVERSITY
DECENTRALIZED STUDENT UNION PROGRAMS
2007/08 Centrally Paid Direct Program Costs***

	Debt Service 11/1/07 Pymt	State Treasurer's Prorata (1/2 Year Portion)	Audit Fees (1/2 Year Portion)	Total Sept. 1, 2007 Direct Cost Allocation	2005/06 Adjustment Factor	Semi-annual Transfer Amount Due on Sept. 1, 2007
Bakersfield	89,172	98	1,688	90,958	(24)	90,934.00
Dominguez Hills	1,079,583	1,690	1,688	1,082,960	3,217	1,086,177.00
East Bay	589,823	852	1,688	592,362	1,861	594,223.00
Fresno	931,056	1,465	1,688	934,209	2,116	936,325.00
Humboldt	308,404	481	1,688	310,572	(94)	310,478.00
Long Beach	640,570	817	5,063	646,450	(182)	646,268.00
Los Angeles	310,143	2,436	1,688	314,266	3,004	317,270.00
Pomona	1,164,089	1,708	5,063	1,170,860	(176)	1,170,684.00
Sacramento**	1,128,763	1,379	5,063	1,135,205	(317)	1,134,888.00
San Bernardino	1,299,678	2,085	1,688	1,303,451	3,956	1,307,407.00
San Marcos	232,071	368	1,688	234,127	(73)	234,054.00
Sonoma**	633,350	1,050	5,063	639,463	(193)	639,270.00
Stanislaus	50,965	46	1,688	52,699	(13)	52,686.00
	8,457,667	14,476	35,438	8,507,582	13,081	8,520,664.00

Campus Journal Entry Required (FIRMS):

Sub-Code Debit:	680126	617001	613001		617001	
Acct. Control Credit	305022	305022	305022		305022	

Chancellor's office Journal Entry Required (FIRMS):

Sub-Code Debit:	101004	101004	101004		101004	
Acct. Control Credit	506126	617001	613001		617001	

*Refer to coded memo FT 07-06 for centrally paid student union indirect costs, which has different transfer dates. 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.**

** **Campuses that will be charged Student Union program direct costs through DRF-Student Union (#580) for 1st Half of year.**