

**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:** September 17, 2007

**Code:** AD NOAT 07-182

**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 (1Qtr) Fund 580 for Chico, Sonoma and Sacramento**

**Transfer Request: 079061**  
**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, 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 three campuses listed above.

The State Controller's Office is processing 1<sup>st</sup> Qtr of charges on PFA 079061. The listed campuses (highlighted in blue on attachments) 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, 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.

GVA:KS:td AD NOAT 07-182

Attachment A  
Attachment B  
Attachment C

**THE CALIFORNIA STATE UNIVERSITY  
STUDENT UNION PROGRAMS  
2007/08 Centrally Paid Indirect Costs  
(Revised 7/13/07)**

**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**
Bakersfield	#948	12,047	-	2,997	15,044	(136)	14,908	3,727.00
Dominguez Hills	#948	12,047	15,167	2,997	30,211	(721)	29,491	7,372.75
East Bay	#948	12,047	-	2,997	15,044	(605)	14,440	3,610.00
Fresno	#948	12,047	-	2,997	15,044	(551)	14,493	3,623.25
Humboldt	#948	12,047	-	2,997	15,044	(309)	14,736	3,684.00
Long Beach	#948	37,532	-	9,338	46,869	(883)	45,987	11,496.75
Los Angeles	#948	12,047	-	2,997	15,044	(944)	14,101	3,525.25
Monterey Bay	#948	-	4,421	-	4,421	-	4,421	1,105.25
Pomona	#948	37,532	-	9,338	46,869	(964)	45,905	11,476.25
Sacramento***	0580-015	37,532	-	9,338	46,869	(1,071)	45,798	11,449.50
San Bernardino	#948	12,047	58,324	2,997	73,368	(1,126)	72,242	18,060.50
San Marcos	#948	12,047	32,787	2,997	47,831	(217)	47,615	11,903.75
Sonoma***	0580-033	37,532	-	9,338	46,869	(686)	46,183	11,545.75
Stanislaus	#948	12,047	-	2,997	15,044	(214)	14,830	3,707.50
		258,551	110,699	64,327	433,577	(8,427)	425,150	106,287.50

**Sacramento and Sonoma Journal Entry Required (FIRMS):**

Debit	Overhead Charges	660025
Credit	Investment - Other	305022

**Chancellor's Office Journal Entry Required (FIRMS):**

Debit	Investment - Other	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 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 dates.

\*\*\* **Campuses that will be charged Decentralized Student Union program indirect costs through DRF-Student Union (#580) for 1st Qtr.**

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

	Source of Funds	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*
Bakersfield	#948	12,047	8,421	2,997	23,465	(156)	23,310	5,827.50
Channel Islands**	#948	12,047	27,346	2,997	42,390	(111)	42,279	10,569.75
Chico	#948	12,047	5,788	2,997	20,832	(118)	20,715	5,178.75
Dominguez Hills	#948	12,047	54,726	2,997	69,770	(307)	69,463	17,365.75
East Bay	#948	12,047	76,843	2,997	91,887	(322)	91,566	22,891.50
Fresno	#948	12,047	62,302	2,997	77,346	(520)	76,826	19,206.50
Fullerton**	#948	37,532	85,431	9,338	132,300	(1,046)	131,255	32,813.75
Humboldt	#948	12,047	15,159	2,997	30,203	(127)	30,077	7,519.25
Long Beach**	#948	37,532	133,542	9,338	180,411	(1,095)	179,317	44,829.25
Los Angeles**	#948	12,047	72,557	2,997	87,601	(743)	86,858	21,714.50
Maritime Academy	#948	12,047	-	2,997	15,044	(27)	15,017	3,754.25
Monterey Bay	#948	12,047	16,013	2,997	31,057	(89)	30,969	7,742.25
Northridge**	#948	37,532	128,739	9,338	175,608	(1,328)	174,280	43,570.00
Pomona**	#948	37,532	90,431	9,338	137,300	(990)	136,310	34,077.50
Sacramento**	#948	37,532	63,423	9,338	110,292	(1,143)	109,149	27,287.25
San Bernardino**	#948	12,047	70,575	2,997	85,619	(411)	85,208	21,302.00
San Diego**	#948	37,532	12,244	9,338	59,113	(1,436)	57,677	14,419.25
San Francisco	#948	37,532	65,814	9,338	112,683	(399)	112,284	28,071.00
San Jose	#948	37,532	87,403	9,338	134,272	(900)	133,372	33,343.00
San Luis Obispo**	#948	37,532	58,428	9,338	105,297	(580)	104,718	26,179.50
San Marcos	#948	12,047	58,859	2,997	73,903	(490)	73,414	18,353.50
Sonoma**, ***	0580-200	37,532	29,353	9,338	76,222	(297)	75,925	18,981.25
Stanislaus	#948	12,047	18,778	2,997	33,822	(139)	33,684	8,421.00
Chancellor's Office	#948	12,047	1,007	2,997	16,051	(14)	16,037	4,009.25
		543,977	1,243,182	135,340	1,922,499	(12,788)	1,909,710	477,427.50

<b>Sonoma Journal Entry Required (FIRMS):</b>		
Debit	Overhead Charges	660025
Credit	Investment - Other	305022
<b>Chancellor's Office Journal Entry Required (FIRMS):</b>		
Debit	Investment - Other	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.

\*\*\* **Campus that will be charged Parking program indirect costs through DRF-Parking (#580) for 1st Qtr.**

**THE CALIFORNIA STATE UNIVERSITY HOUSING PROGRAM  
2007/08 Centrally Paid Indirect Costs\***

	Source of Funds	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**
Bakersfield	#948	12,047	17,225	2,997	32,269	(91)	32,178	8,044.50
Channel Islands	#948	12,047	12,787	2,997	27,831	-	27,831	6,957.75
Chico****	0580-001	12,047	161,189	2,997	176,233	(1,283)	174,950	43,737.50
Dominguez Hills	#948	12,047	46,927	2,997	61,971	(353)	61,618	15,404.50
East Bay	#948	12,047	41,733	2,997	56,777	(242)	56,536	14,134.00
Fresno***	#948	-	-	-	-	-	-	-
Fullerton	#948	37,532	37,289	9,338	84,158	(611)	83,547	20,886.75
Humboldt	#948	12,047	139,521	2,997	154,565	(896)	153,670	38,417.50
Long Beach	#948	37,532	174,899	9,338	221,768	(1,159)	220,609	55,152.25
Los Angeles	#948	12,047	57,041	2,997	72,085	(550)	71,535	17,883.75
Maritime Academy	#948	-	-	-	-	-	-	-
Monterey Bay***	#948	-	-	-	-	-	-	-
Northridge	#948	37,532	197,772	9,338	244,641	(1,784)	242,858	60,714.50
Pomona	#948	37,532	126,569	9,338	173,438	(1,081)	172,358	43,089.50
Sacramento****	0580-001	37,532	116,662	9,338	163,531	(831)	162,700	40,675.00
San Bernardino	#948	12,047	86,145	2,997	101,189	(689)	100,500	25,125.00
San Diego	#948	37,532	230,732	9,338	277,601	(2,281)	275,321	68,830.25
San Francisco	#948	37,532	229,868	9,338	276,737	(839)	275,898	68,974.50
San Jose	#948	37,532	215,063	9,338	261,932	(1,039)	260,894	65,223.50
San Luis Obispo	#948	37,532	365,244	9,338	412,113	(2,441)	409,672	102,418.00
San Marcos***	#948	-	-	-	-	-	-	-
Sonoma****	0580-001	37,532	29,161	9,338	76,030	(2,116)	73,914	18,478.50
Stanislaus	#948	12,047	29,002	2,997	44,046	(260)	43,787	10,946.75
		483,741	2,314,829	120,354	2,918,923	(18,546)	2,900,376	725,094.00

<b>Chico, Sacramento and Sonoma Journal Entry Required (FIRMS):</b>		
Debit		Overhead Charges 660025
Credit		Investment - Other 305022
<b>Chancellor's Office Journal Entry Required (FIRMS):</b>		
Debit		Investment - Other 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.

\*\*\*\* **Campuses that will be charged Housing program indirect costs through DRF-Housing (#580) for 1st Qtr.**