

THE CALIFORNIA STATE UNIVERSITY  
Office of the Chancellor  
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Long Beach, California 90802-4210  
(562) 951-4610

**Date:** November 29, 2007 **Code:** AD NOAT 07-206

**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 (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:td AD NOAT 07-206

Attachment

**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 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.