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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 (1<sup>st</sup> 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](mailto: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) |
|--------------------------|-----------------|---------------------------------------|--------------------------|--|--|--------------------------|--|---|
| <b>Chico (4)</b>         | #580-007        | 12,274.00                             | 3,068.50                 | -  | 3,514.00   | 878.50                   | 15,788.00  | 3,947.00                                    |
| <b>Fullerton (4)</b>     | #580-027        | 38,268.00                             | 9,567.00                 | -  | 10,955.00  | 2,738.75                 | 49,223.00  | 12,305.75                                   |
| <b>Northridge (4)</b>    | #580-032        | 38,268.00                             | 9,567.00                 | -  | 10,955.00  | 2,738.75                 | 49,223.00  | 12,305.75                                   |
| <b>San Diego (4)</b>     | #580-006        | 38,268.00                             | 9,567.00                 | -  | 10,955.00  | 2,738.75                 | 49,223.00  | 12,305.75                                   |
| <b>San Francisco (4)</b> | #580-019        | 38,268.00                             | 9,567.00                 | -  | 10,955.00  | 2,738.75                 | 49,223.00  | 12,305.75                                   |
| <b>San Jose (4)</b>      | #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): |                            |               |   |
| <b>Debit</b>  | Overhead Charges           | <b>660025</b> | State Pro Rata Charges <b>612001</b>      |
| <b>Credit</b>   | Investment - Other         | <b>305022</b> | Investment - Other <b>305022</b>          |
| Chancellor's Office Journal Entry Required (FIRMS):   |                            |               |   |
| <b>Debit</b>  | Investment - Other         | <b>101004</b> | Investment - Other <b>101004</b>          |
| <b>Credit</b>   | Indirect cost reimbursemen | <b>505202</b> | Indirect cost reimbursement <b>505202</b> |

(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.**