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**Date:** February 17, 2009 **Code: ADNOAT 09-012**

**To:** Financial Managers  
Accounting Managers  
Financial Services, Accounting

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

**Subject:** Centrally Paid Indirect Costs – FY 2008/09 (3<sup>rd</sup> QTR).

**Transfer Request: 089129**  
**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 memorandums FT 08-08, FT 08-06, FT 08-03; the centrally paid indirect costs for the student union program, Parking Program, and Auxiliary Organization Program for fiscal year 2008/09 will be charged quarterly via Plan of Financial Adjustment (PFA) for the campuses listed on the attachment.

The State Controller's Office is processing the third quarter charges on PFA 089129. 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 Brian Lee at (562) 951-4399 or via email at [Blee@calstate.edu](mailto:Blee@calstate.edu).

GVA:BL:sh

ADNOAT 09-012  
Attachments (A-C)

**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  
Auxiliary Organizations  
2008/09 Centrally Paid Indirect Costs**

	Source of Funds	Chancellor's Office	1/4 Chancellor's Office	State Prorata (Admin. Portion)	1/4 State Prorata (Admin. Portion)	Total 2008/09 Amount
<b>Fresno Association (3)</b>	<b>#0580-407</b>	12,274.00	3,068.50	3,514.00	878.50	15,788.00
<b>Monterey Bay Foundation (3)</b>	<b>#0580-400</b>	12,274.00	3,068.50	3,514.00	878.50	15,788.00
<b>Totals</b>		24,548.00	6,137.00	7,028.00	1,757.00	31,576.00

<b>Campus Journal Entry Required (FIRMS) for 0580 Funds:</b>					
Debit	Overhead Charges	660025	State Pro Rata Charges	612001	
Credit	Fund Balance Clearing	305022	Fund Balance Clearing	305022	
<b>Chancellor's Office Journal Entry Required (FIRMS) for 0580 Funds:</b>					
Debit	Fund Balance Clearing	305022	Fund Balance Clearing	305022	
Credit	Overhead Charges	660025	State Pro Rata Charges	612001	

- (1) Transfers to occur **September 15, November 15, February 15 and May 15**.  
 (2) Chancellor's office to invoice CISA directly.  
 (3) Transfer will come from Dormitory Revenue Fund - Campus Union (#580).

**THE CALIFORNIA STATE UNIVERSITY  
PARKING PROGRAM  
2008/09 Centrally Paid Indirect Costs**

	Source of Funds	Chancellor's Office	1/4 Chancellor's Office	State Prorata (Health Portion)	1/4 State Prorata (Health Portion)	State Prorata (Admin. Portion)	1/4 State Prorata (Admin. Portion)	1/4 Total State Prorata	Total 2008/09 Indirect Cost Allocation
<b>Fullerton (3)</b>	#0580-203	0.00	0.00	0.00	0.00	20.98	20.98	20.98	20.98
<b>Northridge (3)</b>	#0580-202	38,268.00	9,567.00	167,630.00	41,907.50	10,955.00	2,738.75	44,646.25	216,853.00
<b>San Bernardino (4)</b>	#0583-000	12,274.00	3,068.50	82,412.00	20,603.00	3,514.00	878.50	21,481.50	98,200.00
<b>Sonoma (2)</b>	#0580-200	0.24	0.24	0.00	0.00	0.00	0.00	0.00	0.24
		50,542.24	12,635.74	250,042.00	62,510.50	14,489.98	3,638.23	66,148.73	315,074.22

<b>Campus Journal Entry Required (FIRMS) for 0580 &amp; 583 Funds:</b>									
Debit	Overhead Charges		660025			State Pro Rata Charges		612001	
Credit	Fund Balance Clearing		305022			Fund Balance Clearing		305022	
<b>Chancellor's Office Journal Entry Required (FIRMS) for 0580 &amp; 0583 Funds:</b>									
Debit	Fund Balance Clearing		305022			Fund Balance Clearing		305022	
Credit	Overhead Charges		660025			State Pro Rata Charges		612001	

- (1) Transfers to occur **September 15, November 15, February 15 and May 15.**
- (2) Refer to coded memo FT 08-07 for centrally paid direct parking program costs, which has different transfer dates.
- (3) Transfer will come from Dormitory Revenue Fund - Campus Union (#580).
- (4) Transfer will come from Parking Revenue Fund - Campus Union (#583).

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

	Source of Funds	Chancellor's Office (Admin)	1/4 Chancellor's Office (Admin)	State Prorata (Health Benefit Portion)	1/4 State Prorata (Health Benefit Portion)	State Prorata (Administrative Portion)	1/4 State Prorata (Administrative Portion)	1/4 Total State Prorata	TOTAL 2008/09 Indirect Cost Allocation
<b>Chico (3)</b>	#580-007	12,274.00	3,068.50	0.00	0.00	3,514.00	878.50	878.50	15,788.00
<b>East Bay (3)</b>	#0580-056	12,274.00	3,068.50	0.00	0.00	3,514.00	878.50	878.50	15,788.00
<b>Fresno (3)</b>	#0580-004	12,274.00	3,068.50	0.00	0.00	3,515.00	878.75	878.75	15,789.00
<b>Fullerton (3)</b>	#580-027	38,268.00	9,567.00	0.00	0.00	10,955.00	2,738.75	2,738.75	49,223.00
<b>Northridge (3)</b>	#580-032	38,268.00	9,567.00	0.00	0.00	10,955.00	2,738.75	2,738.75	49,223.00
<b>Pomona (3)</b>	#580-018	38,268.00	9,567.00	0.00	0.00	10,955.00	2,738.75	2,738.75	49,223.00
<b>San Francisco (3)</b>	#580-019	38,268.00	9,567.00	0.00	0.00	10,955.00	2,738.75	2,738.75	49,223.00
<b>San Jose (3)</b>	#580-005	38,268.00	9,567.00	0.00	0.00	10,955.00	2,738.75	2,738.75	49,223.00
<b>San Luis Obispo (3)</b>	#0580-008	38,268.00	9,567.00	0.00	0.00	10,955.00	2,738.75	2,738.75	49,223.00
<b>San Marcos (3)</b>	#0580-058	12,274.00	3,068.50	40,874.00	10,218.50	3,514.00	878.50	11,097.00	56,662.00
<b>Stanislaus (3)</b>	#0580-043	12,274.00	3,068.50	0.00	0.00	3,514.00	878.50	878.50	15,788.00
		290,978.00	72,744.50	40,874.00	10,218.50	83,301.00	20,825.25	31,043.75	415,153.00
<b>Campus Journal Entry Required (FIRMS) for 0580 Funds:</b>									
Debit	Overhead Charges		660025			State Pro Rata Charges		612001	
Credit	Fund Balance Clearing		305022			Fund Balance Clearing		305022	
<b>Chancellor's Office Journal Entry Required (FIRMS) for 0580 Funds:</b>									
Debit	Fund Balance Clearing		305022			Fund Balance Clearing		305022	
Credit	Overhead Charges		660025			State Pro Rata Charges		612001	

- (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**.
- (3) Transfer will come from Dormitory Revenue Fund - Campus Union (#580).