

THE CALIFORNIA STATE UNIVERSITY
Office of the Chancellor
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Date: November 14, 2006

Code: AD NOAT 06-188

To: Financial Managers
Accounting Officers
Budget Officers

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

Subject: Centrally Paid Indirect Costs FY 2006/07

Legal Posting FY2006-07
GAAP Posting FY2006-07
(When GAAP year = Legal year, no GAAP entry is needed)

In accordance with Financing and Treasury memorandums FT 06-01, FT 06-03, FT 06-05, FT 06-09, and FT 06-10 dated August 10, 2006, the centrally paid indirect costs for fiscal year 2006/07 will be charged quarterly via Plan of Financial Adjustment (PFA).

The State Controller's Office is processing the second quarter charges on PFAs 069126, 069127, 069128, 069129, and 069130. Campuses should record the journal entries described on the attachments.

Attachment	PFA	2006/07 Centrally Paid Indirect Costs
Attachment A	PFA 069126	FT 06-05 Housing Indirect Costs
Attachment B	PFA 069127	FT 06-03 Parking Indirect Costs
Attachment C	PFA 069128	FT 06-09 Student Union (Decentralized) Indirect Costs
Attachment D	PFA 069129	FT 06-01 Health Center Facilities Indirect Costs
Attachment E	PFA 069130	FT 06-10 Auxiliary Organizations Indirect Costs

Please Note: There are changes to the required FIRMS accounts that are to be used for Campus Journal Entries as well as Chancellor's Office Journal Entries.

If you have any questions, please contact Brian Lee at (562) 951-4399 or via e-mail at blee@calstate.edu.

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Attachment A
Attachment B
Attachment C
Attachment D
Attachment E

TABLE 2
THE CALIFORNIA STATE UNIVERSITY HOUSING PROGRAM
2006/07 Centrally Paid Indirect Costs
(REVISED)

2006/07 Centrally Paid <u>Indirect</u> Costs	2006/07 State Prorata Charges (Health Benefit)	2006/07 State Prorata Charges (Admin. Portion)	Chancellor's Office Services	ANNUAL PFA AMOUNT (a)	QUARTERLY PFA AMOUNT
Bakersfield	15,525	7,639	20,950	44,114	11,028.50
Channel Islands	15,198	7,639	20,950	43,787	10,946.75
Chico	158,781	7,639	20,950	187,370	46,842.50
Dominguez Hills	48,585	7,639	20,950	77,174	19,293.50
East Bay	30,748	7,639	20,950	59,337	14,834.25
Fresno (b)	-	-		0	-
Fullerton	37,347	7,639	20,950	65,936	16,484.00
Humboldt	132,568	7,639	20,950	161,157	40,289.25
Long Beach	170,974	7,639	20,950	199,563	49,890.75
Los Angeles	53,478	7,639	20,950	82,067	20,516.75
Maritime Academy	-	7,639	20,950	28,589	7,147.25
Monterey Bay (b)	-	-		0	-
Northridge	188,181	7,639	20,950	216,770	54,192.50
Pomona	150,002	7,639	20,950	178,591	44,647.75
Sacramento	118,309	7,639	20,950	146,898	36,724.50
San Bernardino	76,269	7,639	20,950	104,858	26,214.50
San Diego	233,023	7,639	20,950	261,612	65,403.00
San Francisco	197,748	7,639	20,950	226,337	56,584.25
San Jose	236,514	7,639	20,950	265,103	66,275.75
San Luis Obispo	357,396	7,639	20,950	385,985	96,496.25
San Marcos (b)	-	-		0	-
Sonoma	26,800	7,639	20,950	55,389	13,847.25
Stanislaus	26,803	7,639	20,950	55,392	13,848.00
Total	2,274,249	152,780	419,000	2,846,029	711,507.25
Campus Journal Entry Required (FIRMS):					
Debit					660025
Credit					305022
Chancellor's Office Journal Entry Required (FIRMS):					
Debit					101004
Credit					505202

Note:

(a) **Revised:** Plan of Financial Adjustments to occur **September 8, November 8, February 8, and May 8**. Refer to coded memo FT 06-06 Attachment B for housing centrally paid indirect costs, which has different PFA dates.

(b) The housing facilities at this campus are managed by an auxiliary organization. Refer to coded memo FT 06-10 Attachment A for auxiliary organization centrally paid indirect costs for this campus.

THE CALIFORNIA STATE UNIVERSITY PARKING PROGRAM
2006/07 Centrally Paid Indirect Costs
(REVISED)

	Chancellor's Office	State Prorata (Health Benefit Portion)	State Prorata (Admin. Portion)	ANNUAL PFA AMOUNT	QUARTERLY PFA AMOUNT*
Bakersfield	20,950	2,846	7,639	31,435	7,858.75
Channel Islands	20,950	25,237	7,639	53,826	13,456.50
Chico	20,950	6,362	7,639	34,951	8,737.75
Dominguez Hills	20,950	60,211	7,639	88,800	22,200.00
East Bay	20,950	72,672	7,639	101,261	25,315.25
Fresno	20,950	65,427	7,639	94,016	23,504.00
Fullerton	20,950	259,755	7,639	288,344	72,086.00
Humboldt	20,950	16,583	7,639	45,172	11,293.00
Long Beach	20,950	134,270	7,639	162,859	40,714.75
Los Angeles	20,950	71,179	7,639	99,768	24,942.00
Maritime Academy	6,595	-	2,405	9,000	2,250.00
Maritime (6620 Portion)	14,355	-	5,234	28,589	4,897.25
Monterey Bay	20,950	4,460	7,639	33,049	8,262.25
Northridge	20,950	104,321	7,639	132,910	33,227.50
Pomona	20,950	93,395	7,639	121,984	30,496.00
Sacramento	20,950	62,888	7,639	91,477	22,869.25
San Bernardino	20,950	66,903	7,639	95,492	23,873.00
San Diego	20,950	11,968	7,639	40,557	10,139.25
San Francisco	20,950	52,776	7,639	81,365	20,341.25
San Jose	20,950	75,537	7,639	104,126	26,031.50
San Luis Obispo	20,950	60,086	7,639	88,675	22,168.75
San Marcos	20,950	62,835	7,639	91,424	22,856.00
Sonoma	20,950	10,739	7,639	39,328	9,832.00
Stanislaus	20,950	18,444	7,639	47,033	11,758.25
Chancellor's Office	20,950	915	7,639	29,504	7,376.00
Total	502,800	1,339,809	183,336	2,025,945	506,486.25
Campus Journal Entry Required (FIRMS):					
Debit					660025
Credit					305022
Chancellor's Office Journal Entry Required (FIRMS):					
Debit					101004
Credit					505202

Revised:

*Transfers to occur **September 8, November 8, February 8, and May 8**. Refer to coded memo FT 06-03 for centrally paid direct parking program costs, which has different PFA dates.

THE CALIFORNIA STATE UNIVERSITY
STUDENT UNION PROGRAMS (ELIGIBLE FOR DECENTRALIZATION)
2006/07 Centrally Paid Indirect Costs
(REVISED)

	2006/07 State Prorata (Health Benefit Portion)	2006/07 State Prorata (Administrative Portion)	2006/07 Chancellor's Office Charges	ANNUAL PFA AMOUNT	QUARTERLY PFA AMOUNT*
Bakersfield	-	7,639	20,950	28,589	7,147.25
Dominguez Hills	-	7,639	20,950	28,589	7,147.25
East Bay	-	7,639	20,950	28,589	7,147.25
Fresno	-	7,639	20,950	28,589	7,147.25
Humboldt	-	7,639	20,950	28,589	7,147.25
Long Beach	-	7,639	20,950	28,589	7,147.25
Los Angeles	-	7,639	20,950	28,589	7,147.25
Monterey Bay	3,993	-	-	3,993	998.25
Pomona	-	7,639	20,950	28,589	7,147.25
Sacramento	-	7,639	20,950	28,589	7,147.25
San Bernardino	34,742	7,639	20,950	63,331	15,832.75
San Marcos	41,506	7,639	20,950	70,095	17,523.75
Sonoma	-	7,639	20,950	28,589	7,147.25
Stanislaus	-	7,639	20,950	28,589	7,147.25
Total	80,241	99,307	272,350	451,898	112,974.50
Campus Journal Entry Required (FIRMS):					
Debit					660025
Credit					305022
Chancellor's Office Journal Entry Required (FIRMS):					
Debit					101004
Credit					505202

***Revised:** Transfers to occur **September 1, November 1, February 1 and May 1**. Refer to coded memo FT 06-08 Attachment A for centrally paid student union program direct costs, which has different PFA dates.

THE CALIFORNIA STATE UNIVERSITY
Health Center Facilities Fund
2006/07 Centrally Paid Indirect Costs
(REVISED)

Campus	Chancellor's Office Services	State Prorata Costs (Health Benefit)	State Prorata Costs (Admin. Portion)	Annual PFA Amount	Quarterly PFA Amount
Bakersfield	20,950	71,195	7,639	99,784	24,946.00
Channel Islands	20,950	-	7,639	28,589	7,147.25
Chico	20,950	-	7,639	28,589	7,147.25
Dominguez Hills	20,950	-	7,639	28,589	7,147.25
Fresno	20,950	182,199	7,639	210,788	52,697.00
Fullerton	20,950	-	7,639	28,589	7,147.25
Hayward	20,950	-	7,639	28,589	7,147.25
Humboldt	20,950	-	7,639	28,589	7,147.25
Long Beach	20,950	-	7,639	28,589	7,147.25
Los Angeles	20,950	-	7,639	28,589	7,147.25
Maritime Academy	733	-	267	1,000	250.00
Maritime (6620 Portion)	20,217		7,372	27,589	6,897.25
Monterey Bay	20,950	-	7,639	28,589	7,147.25
Northridge	20,950	-	7,639	28,589	7,147.25
Pomona	20,950	-	7,639	28,589	7,147.25
Sacramento	20,950	159,964	7,639	188,553	47,138.25
San Bernardino	20,950	-	7,639	28,589	7,147.25
San Diego	20,950	-	7,639	28,589	7,147.25
San Francisco	20,950	338,978	7,639	367,567	91,891.75
San Jose	20,950	187,881	7,639	216,470	54,117.50
San Luis Obispo	20,950	-	7,639	28,589	7,147.25
San Marcos	20,950	46,963	7,639	75,552	18,888.00
Sonoma	20,950	-	7,639	28,589	7,147.25
Stanislaus	20,950	61,392	7,639	89,981	22,495.25
Totals	481,850	1,048,572	175,697	1,706,119	426,529.75
Campus Journal Entry Required (FIRMS):					
Debit					660025
Credit					305022
Chancellor's Office Journal Entry Required (FIRMS):					
Debit					101004
Credit					505202

Revised:

*Transfers to occur **September 8, November 8, February 8, and May 8**. Refer to coded memo FT 06-02 Attachment A for centrally paid direct Health Center program costs, which has different PFA dates.

****Please Note: There have been changes made for Journal Entry Requirements (FIRMS)**

THE CALIFORNIA STATE UNIVERSITY
Auxiliary Organizations
2006/07 Centrally Paid Indirect Costs
(REVISED)

Auxiliary Organizations	Chancellor's Office Services	State Prorata Costs (Admin. Portion)	Annual PFA Amount	Quarterly PFA Amount*
Channel Islands Site Authority (Chancellor's Office)	20,950	7,639	28,589	7,147.25
Chico Research Foundation	20,950	7,639	28,589	7,147.25
East Bay Foundation	20,950	7,639	28,589	7,147.25
Fresno Association	20,950	7,639	28,589	7,147.25
Fullerton Foundation	20,950	7,639	28,589	7,147.25
Long Beach Foundation	20,950	7,639	28,589	7,147.25
Long Beach Forty-Niner Shops	20,950	7,639	28,589	7,147.25
Los Angeles University Auxiliary Services	20,950	7,639	28,589	7,147.25
Monterey Bay Foundation	20,950	7,639	28,589	7,147.25
Northridge University Corporation	20,950	7,639	28,589	7,147.25
Pomona Foundation	20,950	7,639	28,589	7,147.25
Sacramento Capital Public Radio Station	20,950	7,639	28,589	7,147.25
Sacramento Foundation	20,950	7,639	28,589	7,147.25
San Diego Research Foundation	20,950	7,639	28,589	7,147.25
San Diego Aztec Shops	20,950	7,639	28,589	7,147.25
San Francisco Foundation	20,950	7,639	28,589	7,147.25
San Jose Spartan Shops	20,950	7,639	28,589	7,147.25
San Marcos University Corporation	20,950	7,639	28,589	7,147.25
Stanislaus Foundation	20,950	7,639	28,589	7,147.25
Headquarter Building Authority	20,950	7,639	28,589	7,147.25
Totals	419,000	152,780	571,780	142,945.00
Campus Journal Entry Required (FIRMS):				
Debit				660025
Credit				305022
Chancellor's Office Journal Entry Required (FIRMS):				
Debit				101004
Credit				505202

***Revised:** Transfers to occur **September 8, November 8, February 8, and May 8.**

****Please Note:** There have been changes made for Journal Entry Requirements (FIRMS)