



Financial Services
401 Golden Shore, 5th Floor
Long Beach, CA 90802-4210

www.calstate.edu


George V. Ashkar
Interim Assistant Vice Chancellor,
Controller

562-951-4610
Fax 562-951-4865
gashkar@calstate.edu

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To: Vice Presidents for Administration/Finance

From: George V. Ashkar 
Interim Assistant Vice Chancellor, Controller
Financial Services, Accounting

Subject: 2009/10 Centrally Paid Indirect Costs – Health Center Facilities

Each year, the Chancellor's Office allocates both Direct and Indirect costs to campuses; Direct charges include Systemwide Revenue Bond debt service, and Indirect charges are made up of State Prorata costs and Chancellor's Office Prorata costs. Commencing 2009/10, Financial Services will be communicating to campuses the Indirect charges, as noted on the attached worksheet. Any direct charges specific to a health center program will be communicated separately by Financing and Treasury.

For the distribution of the State Prorata and Chancellor's Office Prorata costs, the methodology will remain unchanged from prior years. Campuses are classified into two groups: Large and Medium/Small based on prior year revenues for the enterprise programs. The ten campuses with higher revenue bases will be allocated three-quarters of the Indirect Prorata charges. The Medium/Small campuses will be allocated the remaining one-quarter of the costs. Please note that the State Prorata and Chancellor's Office Prorata costs will be charged to all enterprise funds. Auxiliary organizations that have debt, whether that debt is issued through the Systemwide Revenue Bond program or through the auxiliary itself, will also be allocated a portion of the costs.

The Indirect costs (both State Prorata and Chancellor's Office Prorata) will be "passed down" to campuses through quarterly Systemwide Investment Fund-Trust (SWIFT) transfers as initiated by the Chancellor's Office via a Cash Posting Order. While the charges will pass through the Trust Fund (#948), we request that each campus take responsibility for posting the indirect cost

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



assessment to the appropriate program, State/CSU fund, and campus accounts. Please ensure that the appropriate fiscal personnel at your campus have this information as they will need it to develop and account for next year's operating budget.

Please contact Terri Williams at (562) 951-4386 or Dagoberto Escobedo at (562) 951-4561 for questions regarding the accounting process. Regarding the State Prorata or Chancellor's Office Prorata costs, contact Jean Gill at (562) 951-4318. Thank you for your assistance in the process.

GVA:RE:RHR:as

Attachment

Distribution:	Business Managers	(with attachment)
	Health Center Administrators	(with attachment)
	Budget Officers	(with attachment)
	Accounting Officers	(with attachment)
	Benjamin Quillian	(with attachment)
	Robert Eaton	(with attachment)
	Jean Gill	(with attachment)
	Ben Cheng	(with attachment)
	Kelly Cox	(with attachment)
	Rosa H. Renaud	(with attachment)
	Kathy Skara	(with attachment)
	Terri Williams	(with attachment)
	Dagoberto Escobedo	(with attachment)
	Brian Lee	(with attachment)
	Angelique Sutanto	(with attachment)

THE CALIFORNIA STATE UNIVERSITY
Health Center Facilities Fund
2009/10 Centrally Paid Indirect Costs (1)

	Chancellor's Office	State Prorata (Admin. Portion)	Total 2009/10 Indirect Cost Allocation	Quarterly Amount (2)
Bakersfield	12,274.00	3,194.00	15,468.00	3,867.00
Channel Islands	12,274.00	3,194.00	15,468.00	3,867.00
Chico	12,274.00	3,194.00	15,468.00	3,867.00
Dominguez Hills	12,274.00	3,194.00	15,468.00	3,867.00
East Bay	12,274.00	3,194.00	15,468.00	3,867.00
Fresno	12,274.00	3,194.00	15,468.00	3,867.00
Fullerton	38,268.00	9,957.00	48,225.00	12,056.25
Humboldt	12,274.00	3,194.00	15,468.00	3,867.00
Long Beach	38,268.00	9,957.00	48,225.00	12,056.25
Los Angeles	12,274.00	3,194.00	15,468.00	3,867.00
Maritime Academy	-	-	-	-
Monterey Bay	-	-	-	-
Northridge	38,268.00	9,957.00	48,225.00	12,056.25
Pomona	38,268.00	9,957.00	48,225.00	12,056.25
Sacramento	38,268.00	9,957.00	48,225.00	12,056.25
San Bernardino	12,274.00	3,194.00	15,468.00	3,867.00
San Diego	38,268.00	9,957.00	48,225.00	12,056.25
San Francisco	38,268.00	9,957.00	48,225.00	12,056.25
San Jose	38,268.00	9,957.00	48,225.00	12,056.25
San Luis Obispo	38,268.00	9,957.00	48,225.00	12,056.25
San Marcos	12,274.00	3,194.00	15,468.00	3,867.00
Sonoma	38,268.00	9,957.00	48,225.00	12,056.25
Stanislaus	12,274.00	3,194.00	15,468.00	3,867.00
	517,694.00	134,704.00	652,398.00	163,099.50

(1) A separate coded memo for Health Center Facilities Fund centrally paid direct costs will be issued by Financing and Treasury (Note: Transfer dates are different).

(2) Transfers to occur September 15, November 15, February 15 and May 15.