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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 – Parking Program

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 parking program will be communicated separately by Financing and Treasury.

The greatest portion of the State Prorata, which is the health benefit costs, is passed on to campuses based on where retirement expenses were recorded two fiscal years ago. The total of State Prorata charges for 2009/10 is slightly lower than prior year. With respect to the Chancellor’s Office Prorata, the total charges for 2009/10 are the same as last year. We will continue to make an effort to minimize the Indirect charges to campuses by reevaluating State Prorata expenditures and Chancellor’s Office Prorata charges.

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

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



Systemwide Revenue Bond program or through the auxiliary itself, will also be allocated a portion of the costs.

In prior years, the Centrally Paid Parking Indirect Costs memos *combined* State Prorata costs, whether the costs were associated with Parking Fines and Forfeitures or Parking Fees and Operations. Starting this year, the costs will be separately identified to ensure accurate recording at the CSU Fund level.

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 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)
Parking Officers (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
PARKING PROGRAM
2009/10 Centrally Paid Indirect Costs (1)

	Chancellor's Office	State Prorata (Health Benefit Portion)		State Prorata (Admin. Portion)	Total 2009/10 Indirect Cost Allocation	Quarterly Amount (2)	
		Parking Fees	Fines & Forfeitures				
Bakersfield		12,274	10,029	-	3,194	25,497	6,374.25
Channel Islands	(2)	12,274	-	-	3,194	15,468	3,867.00
Chico		12,274	7,099	-	3,194	22,567	5,641.75
Dominguez Hills		12,274	42,181	5,100	3,194	62,749	15,687.25
East Bay		12,274	2,222	3,988	3,194	21,678	5,419.50
Fresno		12,274	84,075	-	3,194	99,543	24,885.75
Fullerton	(2)	38,268	73,345	6,799	9,957	128,369	32,092.25
Humboldt		12,274	9,614	-	3,194	25,082	6,270.50
Long Beach	(2)	38,268	147,792	-	9,957	196,017	49,004.25
Los Angeles	(2)	12,274	78,529	16,179	3,194	110,176	27,544.00
Maritime Academy		12,275	-	-	3,194	15,469	3,867.25
Monterey Bay		12,275	15,732	6,410	3,194	37,611	9,402.75
Northridge	(2)	38,268	129,354	41,358	9,957	218,937	54,734.25
Pomona	(2)	38,268	67,087	23,260	9,957	138,572	34,643.00
Sacramento	(2)	38,268	60,434	19,072	9,957	127,731	31,932.75
San Bernardino	(2)	12,274	63,253	14,283	3,194	93,004	23,251.00
San Diego	(2)	38,268	14,700	-	9,957	62,925	15,731.25
San Francisco		38,268	52,526	5,512	9,957	106,263	26,565.75
San Jose		38,268	78,455	18,197	9,957	144,877	36,219.25
San Luis Obispo	(2)	38,268	56,920	12,030	9,957	117,175	29,293.75
San Marcos		12,274	93,086	3,173	3,194	111,727	27,931.75
Sonoma	(2)	38,268	29,599	6,992	9,957	84,816	21,204.00
Stanislaus		12,274	19,024	12	3,194	34,504	8,626.00
Chancellor's Office		12,274	1,107	-	3,194	16,575	4,143.75
		554,518	1,136,163	182,365	144,286	2,017,332	504,333.00

(1) A separate coded memo for centrally paid direct parking program 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.**