

**THE CALIFORNIA STATE UNIVERSITY**  
**Office of the Chancellor**  
**401 Golden Shore, 5<sup>th</sup> Floor**  
**Long Beach, California 90802-4210**  
**(562) 951-4610**

**Date:** October 10, 2005 **Code:** AD NOAT 05-136

**To:** Financial Managers  
Accounting Officers  
Budget Officers

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

**Subject:** Centrally Paid Health Costs FY 2005/06

**Transfer Request: 059034**  
**Legal Posting FY2005-06**  
**GAAP Posting FY2005-06**

**(When GAAP year = Legal year, no GAAP entry is needed)**

In accordance with Financing and Treasury memorandums FT 05-01 dated April 18, 2005, the centrally paid costs for fiscal year 2005/06 have been charged via Plan of Financial Adjustment (PFA) 059034.

Campuses should record the journal entry listed on Attachment A. In addition, each campus needs to reimburse their general fund from their health facilities revenue fund for these systemwide expenses.

If you have any questions, please contact Lawrence Gutierrez at (562) 951-4624 or via e-mail at [lgutierrez@calstate.edu](mailto:lgutierrez@calstate.edu).

GVA:LG:tp AD NOAT 05-136

Attachment

**THE CALIFORNIA STATE UNIVERSITY  
Health Center Facilities Fund  
2005/06 Centrally Paid Costs**

<b>Campus</b>	<b>Chancellor's Office Services</b>	<b>State Pro-Rata Costs</b>	<b>PFA Totals*</b>
Bakersfield	2,936	2,337	5,273
Channel Islands	837	667	1,504
Chico	5,938	4,726	10,664
Dominguez Hills	5,075	4,040	9,115
Fresno	8,170	6,503	14,673
Fullerton	12,258	9,757	22,015
Hayward	4,997	3,978	8,975
Humboldt	2,931	2,333	5,264
Long Beach	12,893	10,262	23,155
Los Angeles	7,735	6,157	13,892
Maritime Academy	254	202	456
Monterey Bay	1,430	1,139	2,569
Northridge	12,526	9,969	22,495
Pomona	7,316	5,824	13,140
Sacramento	10,686	8,506	19,192
San Bernardino	6,196	4,932	11,128
San Diego	12,481	9,935	22,416
San Francisco	11,181	8,900	20,081
San Jose	11,155	8,880	20,035
San Luis Obispo	6,782	5,399	12,181
San Marcos	2,896	2,306	5,202
Sonoma	3,130	2,491	5,621
Stanislaus	2,858	2,275	5,133
<b>Totals</b>	<b>152,661</b>	<b>121,518</b>	<b>274,179</b>
<b>Campus Journal Entry Required (FIRMS):</b>			
<b>Debit</b>	<b>660025</b>	<b>612001</b>	
<b>Credit</b>	<b>305022</b>	<b>305022</b>	
<b>Chancellor's Office Journal Entry Required (FIRMS):</b>			
<b>Debit</b>	<b>101004</b>	<b>101004</b>	
<b>Credit</b>	<b>660025</b>	<b>612001</b>	

\*Transfer to occur on or before October 15, 2005.