

THE CALIFORNIA STATE UNIVERSITY
Office of the Chancellor
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Date: April 8, 2005 **Code:** AD NOAT 05-41

To: Financial Managers
Accounting Officers
Budget Officers

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

Subject: 2004/2005 Centrally Paid Costs – Decentralized Student Unions

Transfer Request: 049217

In accordance with Financing and Treasury memorandum FT 04-06 dated May 18, 2004, the centrally paid costs for fiscal year 2004/05 will be charged quarterly via Plan of Financial Adjustment (PFA).

The State Controller's Office is processing the fourth quarter charges on PFA 049217. Campuses should record the journal entry listed on Attachment A.

Questions may be directed to Lawrence Gutierrez at (562) 951-4624 or via e-mail at lgutierrez@calstate.edu.

GVA:LG:tp AD NOAT 05-41

Attachment

**THE CALIFORNIA STATE UNIVERSITY
STUDENT UNION PROGRAMS (ELIGIBLE FOR DECENTRALIZATION)
2004/05 Estimated Systemwide Transfers
(REVISED)**

	Net Debt Service Payment Obligation for 2004/05 <i>(See table below)</i>	Debt Service Reserve (1)	Prorated ANNUAL Amounts:					ANNUAL Total	QUARTERLY PFA AMOUNT (2) (1/4th Annual)
			State Administrative Prorata	Chancellor's Office	State Treasurer's Prorata	Audit Fees			
Bakersfield	-	18,543	12,570	5,839	290	3,950	41,192	10,298.00	
Dominguez Hills	-	28,215	33,052	15,353	5,411	3,950	85,981	21,495.25	
Fresno	-	48,063	47,195	21,923	5,795	3,950	126,926	31,731.50	
Hayward	-	18,506	34,482	16,018	5,181	3,950	78,137	19,534.25	
Humboldt	127,988	33,886	22,825	10,603	5,633	3,950	204,885	51,221.25	
Long Beach	-	139,316	49,755	23,112	2,204	3,950	218,337	54,584.25	
Los Angeles	-	68,422	45,115	20,957	1,098	3,950	139,542	34,885.50	
Sacramento	1,520,757	237,996	86,356	40,114	3,893	3,950	1,893,066	473,266.50	
San Bernardino	-	33,985	37,068	17,219	5,520	3,950	97,742	24,435.50	
San Marcos	368,205	55,231	20,072	9,324	1,039	3,950	457,821	114,455.25	
Sonoma	254,272	55,761	20,765	9,646	1,557	3,950	345,951	86,487.75	
Stanislaus	-	9,728	16,897	7,849	139	3,950	38,563	9,640.75	
Total	2,271,222	747,652	426,152	197,957	37,760	47,400	3,728,143	932,035.75	
Campus Journal Entry Required (FIRMS):									
Sub-Code Debit:	680126	680126	612001	660025	617001	613001			
Acct. Control Credit:	305022	305022	305022	305022	305022	305022			

	2004/05 Debt Service	<u>Less:</u> Estimated Fund Balance at 6/30/04 (CREDIT)	Net Debt Service Payment Obligation for 2004/05
Bakersfield 578-045	123,619	(123,619)	-
Dominguez Hill 578-057	188,103	(188,103)	-
Fresno 578-004	320,418	(320,418)	-
Hayward 578-056	123,370	(123,370)	-
Humboldt 578-020	225,909	(97,921)	127,988
Long Beach 578-003	928,775	(928,775)	-
Los Angeles 578-014	456,147	(456,147)	-
Sacramento (3) 578-015	1,586,640	(65,884)	1,520,757
San Bernardino 578-028	226,569	(226,569)	-
San Marcos	368,205	-	368,205
Sonoma 578-033	371,738	(117,466)	254,272
Stanislaus 578-043	64,855	(64,855)	-
Total	4,984,346	(2,713,126)	2,271,222

Notes: (1) Required for initial two years unless additional bonds are issued for the student union program (15% in first year and 15% in second year)