

**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:** September 20, 2006 **Code: AD NOAT 06-141**

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

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

**Subject:** **CPDC & Accounting Administrative Fees**

**Transfer Request: 069059**  
**Legal Posting FY2006-07**  
**GAAP Posting FY2006-07**

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

Per a request from CPDC a Plan of Financial Adjustment (PFA) was prepared to recover Administrative and Accounting fees from five construction projects. The Chancellor's Office and each campus needs to record their respective journal entry as described below:

The *campuses* journal entry to record PFA069059 for SCO Fund 6041002 are as follows:

Debit	Xxxxxx	Capital – Construction Other (Object Code 607033)
Credit	305022	Fund Balance – Clearing Account

The *Chancellor's Office* will be recording the following journal entry for SCO Fund 0948000-6620-1971-510-D:

Debit	101004	Cash in State Treasury
Credit	580005	Project Revenue

<u>Campus</u>	<u>SCO Fund</u>	<u>PGM/ELE/COMP</u>	<u>CH/REF/YEAR</u>	<u>AMOUNT</u>
San Luis Obispo	6041002	06-96-115	CH. 208/2004/302	\$449,225.00
Monterey Bay	6041002	06-74-007	CH. 208/2004/301	\$281,371.00
Bakersfield	6041002	06-50-064	CH. 208/2004/302	\$300,751.00
Pomona	6041002	06-98-108	CH. 208-2004/302	\$269,040.00
Maritime Academy	6041002	06-51-009	CH. 208/2004/302	<u>\$239,750.00</u>
Total				<u>\$1,540,137.00</u>

If you have any questions, please contact William Pittman at (562) 951-4612 or via e-mail at [bpittman@calstate.edu](mailto:bpittman@calstate.edu).