

**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:** April 11, 2007 **Code:** AD NOAT 07-051

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

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

**Subject:** Centrally Paid Student Union (Decentralized) Direct Costs FY 2006/07

**Transfer Request: 069239**  
**Legal Posting FY2006-07**  
**GAAP Posting FY2006-07**  
**(When GAAP year = Legal year, no GAAP entry is needed)**

In accordance with Financing and Treasury memorandum FT 06-08 dated August 10, 2006, the centrally paid direct costs for fiscal year 2006/07 will be charged quarterly via Plan of Financial Adjustment (PFA).

The State Controller's Office is processing the forth quarter charges on PFA 069239. Campuses should record the journal entry listed on Attachment A.

If you have any questions, please contact Brian Lee at (562) 951-4399 or via e-mail at [blee@calstate.edu](mailto:blee@calstate.edu).

GVA:BL:td AD NOAT 07-051

Attachment

**THE CALIFORNIA STATE UNIVERSITY**  
**STUDENT UNION PROGRAMS (ELIGIBLE FOR DECENTRALIZATION)**  
**2006/07 Centrally Paid Direct Program Costs**  
**(REVISED)**

	Net Debt Service Payment Obligation for 2006/07	Debt Service Reserve (1)	State Treasurer's Prorata	Audit Fees	Credit from Closing of Construction Accounts	ANNUAL PFA AMOUNT	QUARTERLY PFA AMOUNT (2) (1/4th Annual)	Total Quarterly Interagency Transfers
	(A)	(B)	(C)	(D)	(E)	F) = (A+B+C+D+E)	(F)/4	(A+B+E)/4
Bakersfield	124,444	-	204	6,000	(2,183)	128,465	<b>32,116.25</b>	30,565.16
Dominguez Hills	743,590	82,871	3,448	6,000	(3,924)	831,985	<b>207,996.25</b>	205,634.26
East Bay	878,921	112,881	1,594	6,000	(1,327)	998,069	<b>249,517.25</b>	247,618.72
Fresno	1,428,213	167,513	2,699	6,000	(752)	1,603,673	<b>400,918.25</b>	398,743.60
Humboldt	469,409	36,548	989	6,000	-	512,946	128,236.50	126,489.25
Long Beach	901,015	-	1,692	6,000	-	908,707	227,176.75	225,253.75
Los Angeles	438,785	-	2,615	6,000	-	447,400	111,850.00	109,696.25
Monterey Bay	-	-	-	-	-	-	-	-
Pomona	1,716,003	230,397	3,519	6,000	-	1,955,919	488,979.75	486,600.00
Sacramento	1,541,349	-	2,861	6,000	(8,827)	1,541,383	<b>385,345.75</b>	383,130.61
San Bernardino	2,016,981	268,991	4,254	6,000	(4,012)	2,292,214	<b>573,053.50</b>	570,490.10
San Marcos	361,043	-	756	6,000	-	367,799	91,949.75	90,260.75
Sonoma	991,900	94,283	2,158	6,000	-	1,094,341	273,585.25	271,545.75
Stanislaus	62,530	-	97	6,000	(4,087)	64,540	<b>16,135.00</b>	14,610.78
<b>Total</b>	<b>11,674,183</b>	<b>993,484</b>	<b>26,886</b>	<b>78,000</b>	<b>(25,111)</b>	<b>12,747,441</b>	<b>3,186,860.25</b>	<b>3,160,638.98</b>
<b>Campus Journal Entry Required (FIRMS):</b>								
Sub-Code Debit:	680126	680126	617001	613001	680126			<b>680126</b>
Acct. Control Credit:	305022	305022	305022	305022	305022			<b>305022</b>

- 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, total of 30% at the end of second year). This amount is not included in the Net Revenue Debt Service Coverage Ratio (DSCR) calculation.
- (2) **Revised:** Transfers to occur **September 1, October 1, February 1 and April 1**. Refer to coded memo FT 06-07 Attachment A for centrally paid student union indirect costs, which has different PFA dates.