

THE CALIFORNIA STATE UNIVERSITY
Office of the Chancellor
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Date: September 24, 2007 **Code: AD NOAT 07-188**

To: Financial Managers
Accounting Officers
Budget Officers

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

Subject: CPDC & Accounting Administrative fees

Transfer Request: 079065
Legal Posting FY2007-08
GAAP Posting FY2007-08

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

Per a request from Nancy Frelander, Fiscal Manager CPDC, a Plan of Financial Adjustment (PFA) was prepared to recover Administrative and Accounting Fees (\$53,067.00) from three construction projects funded through the same appropriation at CSU Chico. The Chancellor's Office and the campus need to record their respective journal entry as described below:

The Campus journal entry to record TR079065 for SCO fund 6048002-2006-002-D is as follows:

Debit xxxxxx	Capital – Construction other (Object Code 607033)
Credit 305022	Fund Balance – Clearing Account

The Chancellor's Office journal entry to record TR079065 in SCO Fund 0948000-6620-1971-510-D is as follows:

Debit 101004	Cash in State treasury
Credit 580005	Project Revenue

The project breakdown:

<u>Project Description</u>	<u>Number</u>	<u>Amount</u>
Chiller Replacement Performing Arts Ctr.	CH-505	19,646.00
Chiller Replacement Boiler Chiller Plant	CH-324	19,646.00
Capital Renewal – Re-roof Glenn/O'Connell	CH-326	<u>13,775.00</u>
	Total	<u>53,067.00</u>

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