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

Date: April 5, 2006 **Code: AD NOAT 06-44**

To: Financial Managers
Accounting Officers
Budget Officers

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

Digitally signed by George V. Ashkar
DN: cn=George V. Ashkar, c=US, o=Chancellor's Office, ou=CSU
Date: 2006.04.05 17:09:40 -07'00'

Subject: Centrally Paid Parking Costs FY 2005/06

Transfer Request: 059194
Legal Posting FY2005-06
GAAP Posting FY2005-06
(When GAAP year = Legal year, no GAAP entry is needed)

In accordance with Financing and Treasury memorandum FT 05-02 dated March 13, 2006, the centrally paid costs for fiscal year 2005/06 are being charged via Plan of Financial Adjustment (PFA).

The State Controller's Office is processing the fourth quarter of charges on PFA 059194. The listed campuses should record the journal entry provided on Attachment A. In addition, each campus in which their general fund was charged will need to reimburse it from their parking revenue fund.

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

GVA:BL:td AD NOAT 06-44

Attachment

REVISED 2005/06 Parking Centrally Paid Costs (3rd and 4th Quarters)

Campus	Debt Service Obligation	Plus: 15% Program Reserve	Plus: State Prorata	Plus: Chancellor's Office Prorata	Plus: State Controller Parking Payroll Deductions	Less: Balance in I&R Fund @ 12/31/05	Less: **1st & 2nd** Quarters PFA Charges	Equals: Remaining PFA Charges	Quarterly PFA Amount for **Each** 3rd & 4th Quarter
Bakersfield	0	0	41,088	6,301	2,030	0	(24,709.50)	24,709.50	12,354.75
Channel Islands	23,581	3,537	29,364	4,503	861	0	(30,923.00)	30,923.00	15,461.50
Chico	0	0	31,075	4,766	1,960	0	(18,900.50)	18,900.50	9,450.25
Dominguez Hills	0	0	81,108	12,439	1,983	0	(47,765.00)	47,765.00	23,882.50
Fresno	0	0	137,471	21,083	4,304	0	(81,429.00)	81,429.00	40,714.50
Fullerton	1,492,519	223,878	276,236	42,364	5,220	0	(1,020,108.50)	1,020,108.50	510,054.25
Hayward	0	0	85,017	13,038	2,763	0	(50,409.00)	50,409.00	25,204.50
Humboldt	0	0	33,508	5,139	2,300	0	(20,473.50)	20,473.50	10,236.75
Long Beach	0	0	289,218	44,355	6,148	0	(169,860.50)	169,860.50	84,930.25
Los Angeles	795,150	119,273	196,312	30,107	3,902	0	(572,372.00)	572,372.00	286,186.00
Maritime Academy	0	0	7,257	1,113	610	0	(4,490.00)	4,490.00	2,245.00
Monterey Bay	0	0	23,391	3,587	1,547	0	(14,262.50)	14,262.50	7,131.25
Northridge	981,936	46,734	350,809	53,800	5,117	0	(719,198.00)	719,198.00	359,599.00
Pomona	-	-	261,548	40,111	4,211	0	(152,935.00)	152,935.00	76,467.50
Sacramento	404,584	-	301,972	46,311	5,584	0	(379,225.50)	379,225.50	189,612.75
San Bernardino	197,365	29,605	108,639	16,661	3,811	0	(178,040.50)	178,040.50	89,020.25
San Diego	**584,163 (a)**	**-**	**379,419**	**58,188**	**6,752**	**(131,384)**	**(222,179.50)**	**674,958.07**	**337,479.04**
San Francisco	0	0	105,500	16,180	3,098	0	(62,389.00)	62,389.00	31,194.50
San Jose	0	0	237,846	36,476	3,498	0	(138,910.00)	138,910.00	69,455.00
San Luis Obispo	0	0	153,165	23,490	3,687	0	(90,171.00)	90,171.00	45,085.50
San Marcos	0	0	129,383	19,842	2,039	0	(75,632.00)	75,632.00	37,816.00
Sonoma	629,330	0	78,500	12,039	2,710	0	(361,289.50)	361,289.50	180,644.75
Stanislaus	0	0	36,599	5,613	1,669	0	(21,940.50)	21,940.50	10,970.25
Chancellor's Office	0	0	3,749	575	1,537	0	(2,930.50)	2,930.50	1,465.25
Total	5,108,628	423,027	3,378,174	518,081	77,341	(131,384)	(4,460,544)	4,913,323	2,456,661
Campus Journal Entry Required (FIRMS):									
Sub-Code Debit:	680126	680126	612001	660025	617001	680126			
Acct. Control Credit:	305022	305022	305022	305022	305022	305022			

Note:
(a) Adjusted to reflect May 1, 2006 payment.