

THE CALIFORNIA STATE UNIVERSITY
Office of the Chancellor
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Date: June 6, 2008 **Code: AD NOAT 08-054**

To: Financial Managers
Accounting Officers
Budget Officers

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

Subject: CPDC & Accounting Administrative Fees CSU Fresno Capital Renewal Project

Transfer Request: TR079215
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 (\$37,734.00) from two CSU Fresno Capital Renewal construction projects. The Chancellor's Office and the campus need to record their respective journal entry as described below:

The Campuses journal entry to record TR079215 in SCO Fund 6048002-2007-002-D is as follows:

	<u>Object</u> <u>Code</u>	
Debit	607033	Capital – Construction other
Credit	305022	Fund Balance – Clearing Account

The Chancellor's Office journal entry to record TR079215 in SCO Fund 0948000-6620-1971-510-D is as follows:

Debit	580093-101004	Cash in State treasury	\$37,734.00
Credit	580093-54209-1089	Misc. Non-Operating Revenue	(32,570.00)
Credit	580093-54210-1098	Misc. Non-Operating Revenue	(5,164.00)

WORKSHEET ATTACHED

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

GVA: WP: Im AD NOAT 08-054
Attachment

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CSU Office of the Chancellor
Worksheet for PFA # TR079215
6-Jun-08

Campus	Agency Number	Project Name	Project Number	CPDC Admin. Fees	CO Acctg. Fees	Totals
Fresno	6700	Capital Renewal	FR-598	32,570.00	5,164.00	37,734.00
Totals				32,570.00	5,164.00	37,734.00

Detail above taken directly from CPDC worksheet provided to Accounting for PFA.

INDUSTRIAL ARTS HVAC UPGRADE	84.34%	27,470	4,355	31,825
AG SCIENCE HVAC UPGRADE	15.66%	5,100	809	5,909
TOTAL		32,570	5,164	37,734