

Financial Services  
401 Golden Shore, 5th Floor  
Long Beach, CA 90802-4210

[www.calstate.edu](http://www.calstate.edu)

**Date:** October 26, 2009 **Code: ADNOAT 09-052**

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

**From:** George V. Ashkar  
Interim Asst. Vice Chancellor, Controller  
Financial Services

**Subject: *ARRA: For October 2009 Payroll***

**Transfer Request: 099024**  
**Legal Posting: FY 2009-10**  
**GAAP Posting: FY 2009-10**  
**(When GAAP year =Legal Year, no GAAP entry is needed)**

American Recovery & Reinvestment Act (ARRA) Education Stimulus Funding has been received and will be used to fund October 2009 payroll. To comply with various reporting requirements, campuses should use the unique object code, 690006, and the restricted fund within CSU 485, FNAT Key #128955.

Each campus will need to transfer salary and benefit expenditures into the restricted PeopleSoft fund within CSU fund 485. The transfer should be done through a regular journal entry with a Payroll Details Report for the CSU Operating fund attached as back up to meet the ARRA reporting requirements. Each campus should use October LCD amounts for the 6 major object codes listed below in CSU 485 to determine the allocation percentage for the transfer to the ARRA fund:

- o 601100 – Academic salaries
- o 601201 – Management & supervisory
- o 601300 – Support staff salaries
- o 603001 – OASDI
- o 603004 – Health & welfare
- o 603005 – Retirement

**ADDITIONAL INFO**

**\*If the ARRA funding exceeds the October salary and benefit expenditures, the previous month's salary and benefit expenditures should be applied to the remainder of the ARRA funding.\***

**CSU Campuses**  
Bakersfield  
Channel Islands  
Chico  
Dominguez Hills  
East Bay

Fresno  
Fullerton  
Humboldt  
Long Beach  
Los Angeles  
Maritime Academy

Monterey Bay  
Northridge  
Pomona  
Sacramento  
San Bernardino  
San Diego

San Francisco  
San José  
San Luis Obispo  
San Marcos  
Sonoma  
Stanislaus

After the allocation, the debits to the salary and benefit accounts will equal the credit to ARRA grants expenditure offset (690006) so the fund will net zero. Be sure to include FTE amounts within the journal entry to avoid a FIRMS error.

The State Controller's Office has been notified to record the various systemwide charges or credits indicated for your respective campus on Plan of Financial Adjustment/Transfer Request listed above. The attachment will give you the details of the charges or credits.

Questions or comments regarding this ADNOAT should be directed to Kelly Cox at (562) 951-4611 or via email at [kcox@calstate.edu](mailto:kcox@calstate.edu).

GVA:KC:td  
AD NOAT 09-052

Attachment

Financial Services Accounting  
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## Systemwide Financial Operations Plan of Financial Adjustment/Transfer Request

PFA/TR# 099024  
ADNOAT 09-052  
Attachment

CAMPUS	AGENCY #	ARRA Grant to Fund October 2009 Payroll
<b>Systemwide</b>	6610	
<b>Chancellor's Office</b>	6620	7,533,000.00
<b>Bakersfield</b>	6650	5,913,000.00
<b>San Bernardino</b>	6660	10,260,000.00
<b>Stanislaus</b>	6670	6,102,000.00
<b>Chico</b>	6680	11,583,000.00
<b>Dominguez Hills</b>	6690	6,939,000.00
<b>Fresno</b>	6700	14,823,000.00
<b>Fullerton</b>	6710	17,361,000.00
<b>East Bay</b>	6720	8,667,000.00
<b>Humboldt</b>	6730	7,344,000.00
<b>Long Beach</b>	6740	19,764,000.00
<b>Los Angeles</b>	6750	12,852,000.00
<b>Maritime Academy</b>	6752	1,836,000.00

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Stanislaus

<b>Monterey Bay</b>	6756	5,103,000.00
<b>Northridge</b>	6760	18,738,000.00
<b>Pomona</b>	6770	14,067,000.00
<b>Sacramento</b>	6780	15,984,000.00
<b>San Diego</b>	6790	21,357,000.00
<b>San Francisco</b>	6800	16,470,000.00
<b>San Jose</b>	6810	16,146,000.00
<b>San Luis Obispo</b>	6820	14,364,000.00
<b>Sonoma</b>	6830	6,156,000.00
<b>San Marcos</b>	6840	6,480,000.00
<b>Channel Islands</b>	6850	4,158,000.00
<b>TOTAL</b>		<b>\$270,000,000.00</b>

**CO/Campus entries required - using FIRMS object code:**

<b>GENERAL FUND</b>	<b>305022</b>	<b>CR</b>
<b>GENERAL FUND</b>	<b>690006</b>	<b>DR</b>

<b>TRUST FUND</b>	<b>305022</b>	<b>DR</b>
<b>TRUST FUND</b>	<b>690006</b>	<b>CR</b>

**A new restricted fund within CSU fund 485 using FNAT Key #128955, MUST be used to record this transaction.**