


THE CALIFORNIA STATE UNIVERSITY
Office of the Chancellor
400 Golden Shore Drive
Long Beach, California 90802-4275
(562) 985-2900

Date: February 12, 1999 Code: AD NOAT 99-12

TO: Financial Managers
Accounting Officers
Budget Officers

From: 
William P. Musselman
Acting Accounting Director
Business and Finance

Subject: Pro Rata Charges of Income and Expenditures for the Dormitory Revenue Fund –
Campus Unions

Plan of Financial Adjustments (PFA) have been prepared to transfer income and expenditures from systemwide office records to campus Dormitory Revenue Fund – Campus Union accounts. Transfers relating to SMIF interest earnings appear on PFA 989107. PFA 989109 pertains to expenditure transfers. The PFA's are for the first half of fiscal year 1998/99, July through December.

Attachment A reflects allocation orders being processed to cover Pro Rata Charges of expenditures thru December 31, 1998. After PFA 989109 has been posted by the SCO, the allocation balance should remain available for expenditures incurred during the remainder of fiscal year 1998/99.

Attachment B provides a campus summary of income and expenditures processed through the systemwide account. The journal entries noted on the attachment should be recorded by the listed campuses.

Questions may be directed to Ms. Susan Koch at (562) 985-2725 or via e-mail at skoch@calstate.edu.

WPM:SK:tp AD NOAT 99-12

Attachment

c: Ms. Susan Koch
Ms. Rosa Renaud

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THE CSU ACCOUNTING DEPARTMENT
DORMITORY REVENUE FUND - CAMPUS UNIONS
REQUEST FOR ALLOCATION ORDERS

<u>CAMPUS</u>	<u>SUB-FUND</u>	<u>AGENCY</u>	<u>ALLOCATION ORDER REQUESTED</u>
Bakersfield	580-045	6650	274,000.00
Chico	580-007	6680	1,498,000.00
Dominguez Hills	580-057	6690	982,000.00
Fresno	580-004	6700	1,171,000.00
Fullerton	580-027	6710	3,400,000.00
Hayward	580-056	6720	913,000.00
Humboldt	580-020	6730	554,000.00
Long Beach	580-003	6740	1,758,000.00
Los Angeles	580-014	6750	1,682,000.00
Northridge	580-032	6760	4,807,000.00
Pomona	580-018	6770	2,048,000.00
Sacramento	580-015	6780	1,330,000.00
San Bernardino	580-028	6660	1,508,000.00
San Diego	580-006	6790	7,050,000.00
San Francisco	580-019	6800	1,967,000.00
San Jose	580-005	6810	4,707,000.00
San Luis Obispo	580-008	6820	3,419,000.00
Sonoma	580-033	6830	888,000.00
Stanislaus	580-043	6670	674,000.00
			<hr/> <hr/> 40,630,000.00

THE CSU ACCOUNTING DEPARTMENT
DORMITORY REVENUE FUND-CAMPUS UNIONS
PRO-RATA CHARGES OF INCOME AND EXPENDITURES
FOR THE PERIOD JULY 1 THRU DECEMBER 31, 1998

CAMPUS	INTEREST INCOME	MISC.	RETURN OF SURPLUS	STATE PRO RATA	ADMIN. SERVICES	TRANS TO CONST.	TRANS TO I & R	TOTAL EXPENDITURES
BAKERSFIELD	(7,939.43)	800.00	224,500.00	1,289.24	735.79			227,325.03
CHICO	(70,024.19)	0.00	1,246,924.00	5,585.76	3,809.85			1,256,319.61
DOMINGUEZ HILLS	(29,068.86)	0.00	700,000.00	3,580.60	1,947.34			705,527.94
FRESNO	(52,180.17)	0.00	1,144,518.00	5,012.86	2,664.28			1,152,195.14
FULLERTON	(154,235.94)	0.00	2,100,000.00	8,450.24	5,637.97			2,114,088.21
HAYWARD	(24,274.00)	2,279.23	860,000.00	3,723.84	1,962.46			867,965.53
HUMBOLDT	(38,747.52)	0.00	440,000.00	2,434.80	1,347.81			443,782.61
LONG BEACH	(54,926.10)	0.00	1,672,992.00	5,299.30	4,250.05			1,682,541.35
LOS ANGELES	(48,781.73)	0.00	1,519,000.00	4,726.40	567.36			1,524,293.76
NORTHRIDGE	(122,194.33)	800.00	2,810,761.00	15,754.70	9,049.61			2,836,365.31
POMONA	(51,858.86)	0.00	850,000.00	2,864.48	2,953.68			855,818.16
SACRAMENTO	(206,733.63)	1,600.00	1,361,129.00	9,166.38	5,994.75			1,377,890.13
SAN BERNARDINO	(27,816.31)	800.00	1,053,254.00	4,010.28	2,214.27	15,000.00		1,075,278.55
SAN DIEGO	(111,184.46)	1,730.38	2,896,236.00	15,611.48	8,650.37		1,181,000.00	4,103,228.23
SAN FRANCISCO	(169,554.33)	0.00	1,447,576.00	10,455.40	5,769.43			1,463,800.83
SAN JOSE	(82,307.90)	0.00	1,985,000.00	16,470.84	8,737.74		818,000.00	2,828,208.58
SAN LUIS OBISPO	(96,169.89)	1,480.00	3,212,321.00	10,598.62	6,273.12			3,230,672.74
SONOMA	(21,710.59)	0.00	803,750.00	2,148.36	1,495.14			807,393.50
STANISLAUS	(17,826.53)	0.00	486,876.00	1,718.68	1,083.69			489,678.37
TOTAL	\$ (1,387,534.77)	\$ 9,489.61	\$ 26,814,837.00	\$ 128,902.26	\$ 75,144.71	\$ 15,000.00	\$ 1,999,000.00	\$ 29,042,373.58

CAMPUS JOURNAL ENTRY:

ACCT. CONTROL DEBIT	4260						
ACCT. CONTROL CREDIT		4260	4260	4260	4260	4260	4260
SUB-CODE DEBIT		5520	5590	5780	5560	7600	7610
SUB-CODE CREDIT	2220						

		SAN LUIS OBISPO	FULLERTON
ACCT. CONTROL DEBIT		4260	4260
ACCT. CONTROL CREDIT			
SUB-CODE DEBIT			
SUB-CODE CREDIT		2460	2470