

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

**Date:** November 17, 1999

**Code:** AD NOAT 99-52

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

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

**Subject:** Adjustment to Retained Earnings for 1997/1998 and 1998/1999

The following attachment reflects retained earnings adjustments for the CSU Lottery Fund 839. The adjustments pertain to campus expenditures occurring in the above fiscal years and the resulting year end balance. The listed campuses should record the journal entry described on the attachment.

Please contact Mr. Melanio Lorenzo at (562) 951-4596 or e-mail [mlorenzo@calstate.edu](mailto:mlorenzo@calstate.edu) with related questions.

WPM:ML:au AD NOAT 99-52

Attachment

c: Mr. Melanio Lorenzo  
Ms. Ruth Stipp

**THE CALIFORNIA STATE UNIVERSITY  
ACCOUNTING DEPARTMENT  
ANNUAL ADJUSTMENT TO RETAINED EARNINGS  
FOR FISCAL YEARS 1997/1998 AND 1998/1999  
(CUMULATIVE)**

**FUND 839 - LOTTERY**

<u>Campus</u>	<u>Adjustment</u>
Bakersfield	1,261,883.13
Chico	2,394,414.71
Dominguez Hills	1,262,080.97
Fresno	3,415,567.63
Fullerton	713,728.50
Hayward	1,785,227.46
Humboldt	1,278,537.08
Long Beach	3,753,483.85
Los Angeles	3,246,978.44
Maritime Academy	188,041.71
Monterey Bay	362,353.18
Northridge	6,106,954.37
Pomona	441,572.78
Sacramento	3,385,410.73
San Bernardino	996,503.75
San Diego	4,831,421.53
San Francisco	4,169,458.59
San Jose	3,438,606.10
San Luis Obispo	3,100,520.00
San Marcos	1,078,748.42
Sonoma	1,369,547.21
Stanislaus	1,012,107.67

Journal entry required:

Debit Account Control	4260
Credit Account Control	5012