

THE CALIFORNIA STATE UNIVERSITY  
Office of the Chancellor  
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Long Beach, California 90802-4210  
(562) 951-4610

**Date:** February 16, 2007 **Code:** AD NOAT 07-025

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

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

**Subject:** SMIF Interest Distribution (October-December 2006) for Funds 581 and 583

**Legal Posting FY2006-07**  
**GAAP Posting FY2006-07**  
**(When GAAP year = Legal year, no GAAP entry is needed)**

The interest earned from investments through the Surplus Money Investment Fund is being transferred to the campuses Trust Fund (0948) for the following:

Facilities Revenue Fund (581) and  
Parking Revenue Fund (583).

The earnings are for the period October 1 through December 31, 2006.

We have requested the State Controller's Office to make the transfers reported on the Attachment with Transfer Requests 069178 and 069179. The listed campuses should record the journal entries described on the attachment.

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

GVA:BL:lm AD NOAT 07-025

Attachment

**The California State University, Office of the Chancellor  
Systemwide Financial Operations  
Surplus Money Investment Fund (SMIF) Interest Distribution  
For the Period 10/1/06 Thru 12/31/06**

<u>Agency</u>	<u>Campus</u>	TR 069178	TR 069179	<u>Campus Total</u>
		**581 <u>FRF</u>	**583 <u>PRF</u>	
6650	Bakersfield	142.38	-	142.38
6850	Channel Islands	-	-	-
6680	Chico	-	28,501.16	28,501.16
6690	Dominguez Hills	9,117.64	-	9,117.64
6700	Fresno	-	-	-
6710	Fullerton	4,323.41	27,697.45	32,020.86
6720	Hayward	454.48	-	454.48
6730	Humboldt	-	-	-
6740	Long Beach	-	-	-
6750	Los Angeles	4,418.44	11,714.83	16,133.27
6752	Maritime Academy	173.96	3,061.00	3,234.96
6756	Monterey Bay	-	-	-
6760	Northridge	279.50	-	279.50
6770	Pomona	3,779.79	-	3,779.79
6780	Sacramento	6,574.42	28.69	6,603.11
6660	San Bernardino	6,969.23	2,622.22	9,591.45
6790	San Diego	6,520.42	7,634.99	14,155.41
6800	San Francisco	28,359.42	14,069.66	42,429.08
6810	San Jose	7,829.72	-	7,829.72
6820	San Luis Obispo	2,488.94	-	2,488.94
6840	San Marcos	10,477.72	-	10,477.72
6830	Sonoma	23.50	59.06	82.56
6670	Stanislaus	-	-	-
	Total	\$ 91,932.97	\$ 95,389.06	\$ 187,322.03

Journal Entry Required (FIRMS Code):

**Campus**

<b>Debit</b>	<b>305022</b>	<b>305022</b>
<b>Credit</b>	<b>507001</b>	<b>507001</b>

**Chancellor's Office**

Debit	507001	507001
Credit	101004	101004

**\*\*The SMIF Interest was earned in this Fund, but should be recorded in the Trust Fund (0948)**