

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

Date: June 12, 2007 **Code:** AD NOAT 07-115

To: Financial Managers
Accounting Officers
Budget Officers

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

Subject: Prior Years Distribution of SCO Admin Charges to Decentralized SU

Transfer Request: 069326
Legal Posting FY2006-07
GAAP Posting FY2006-07
(When GAAP year = Legal year, no GAAP entry is needed)

The State Controller's Office has been requested to transfer Decentralized Student Union DRF and DBMERF expenses from Systemwide accounting records to the campus' accounts for SCO Administration Charges for FY 04-05 and FY 05-06.

The *campus* journal entries to record the transactions for SCO fund 580 and 575 are as follows:

Debit	690002	Prior Year Expenditure Adjustment
Credit	305022	Fund Balance Clearing

The *Chancellor's Office* will be recording the following journal entries for SCO fund 580 and 575:

Debit	305022	Fund Balance Clearing
Credit	690002	Prior Year Expenditure Adjustment

If you have any questions, please contact Kathy Skara at (562) 951-4624 or via e-mail at kskara@calstate.edu.

GVA:KS:lm AD NOAT 07-115

Attachment

Campus Journal Entry Required:**Debit Account 690002****Credit Account 305022**

CAMPUS	SCO SUB FUND	SCO FUND	SCO ADMIN CHARGES FY04-05	SCO ADMIN CHARGES FY05-06	Total Amount of Journal Entry
Long Beach	003	575	200.85	203.17	404.02
Fresno	004	575	200.85	203.17	404.02
Los Angeles	014	575	200.85	203.17	404.02
Sacramento	015	575	200.85	203.17	404.02
Pomona	018	575	Centralized	203.17	203.17
Humboldt	020	575	200.85	203.17	404.02
San Bernardino	028	575	200.85	203.17	404.02
Sonoma	033	575	200.85	203.17	404.02
Stanislaus	043	575	200.85	203.17	404.02
Bakersfield	045	575	200.85	203.17	404.02
East Bay	056	575	200.85	203.17	404.02
Dominguez Hills	057	575	200.85	203.17	404.02

CAMPUS	SCO SUB FUND	SCO FUND	SCO ADMIN CHARGES FY04-05	SCO ADMIN CHARGES FY05-06	Total Amount of Journal Entry
Long Beach	003	580	200.85	203.17	404.02
Fresno	004	580	200.85	203.17	404.02
Los Angeles	014	580	200.85	203.17	404.02
Sacramento	015	580	200.85	203.17	404.02
Pomona	018	580	Centralized	203.17	203.17
Humboldt	020	580	200.85	203.17	404.02
San Bernardino	028	580	200.85	203.17	404.02
Sonoma	033	580	200.85	203.17	404.02
Bakersfield	045	580	200.85	203.17	404.02
Stanislaus	043	580	200.85	203.17	404.02
East Bay	056	580	200.85	203.17	404.02
Dominguez Hills	057	580	200.85	203.17	404.02

Note: this may cause your SAM99 out of balance due to the prior-year expenditure adjustment.