

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

Date: June 18, 2007 **Code:** AD NOAT 07-123

To: Financial Managers
Accounting Officers
Budget Officers

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

Subject: Distribution of Centralized Student Union DRF Expenses for
June 2006 – May 2007

Transfer Request: 069334
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 Student Union Dormitory Revenue Fund expenses from systemwide accounting records to the campus' accounts on TR069334. The transfer is for the period June 1, 2006 through May 31, 2007.

Attachment A reflects the allocation orders being processed to cover the expenses. After the expenditure transfer has been posted by the SCO, the allocation balance will remain available.

Attachment B provides a campus summary of the expenses processed through the systemwide account for the period June 1, 2006 through May 31, 2007. The listed campuses should record the journal entries noted on the attachment.

Questions may be directed to Kathy Skara at (562) 951-4624 or via e-mail at kskara@calstate.edu

GVA:KS:lm AD NOAT 07-123

Attachment A
Attachment B

REQUEST FOR ALLOCATION
Allocation Order #06-259

<u>Campus</u>	<u>SCO Fund</u>	<u>Agency</u>	<u>SCO Balance as of 6/21/06</u>	TR069334 <u>Pro Rata Exp. 06/2006 - 05/2007</u>	<u>Difference</u>	Allocation Order Requested	Balance After Allocation Order
Chico	580-007	6680	890.18	3,799,059.97	(3,798,169.79)	3,799,000.00	830.21
Fullerton	580-027	6710	860.02	5,143,211.41	(5,142,351.39)	5,143,000.00	648.61
Northridge	580-032	6760	465.11	8,376,227.74	(8,375,762.63)	8,376,000.00	237.37
San Diego	580-006	6790	950.44	5,906,680.89	(5,905,730.45)	5,906,000.00	269.55
San Francisco	580-019	6800	799.62	4,071,527.99	(4,070,728.37)	4,071,000.00	271.63
San Jose	580-005	6810	343.60	6,920,880.74	(6,920,537.14)	6,921,000.00	462.86
San Luis Obispo	580-008	6820	330.38	5,015,951.96	(5,015,621.58)	5,016,000.00	378.42
			<u>4,639.35</u>	<u>39,233,540.70</u>	<u>(39,228,901.35)</u>	<u>39,232,000.00</u>	<u>3,098.65</u>

The California State University
Systemwide Financial Operations
Dormitory Revenue Fund - Campus Unions (Centralized)
Distribution of Expenses
For the period June 1, 2006 thru May 31, 2007

TR069334

CAMPUS	SCO FUND	PS FUND	STATE PRO RATA (612001)	LEGAL FEES (613842)	STATE TREASURER (617001)	CREDIT CARD COSTS (660818)	RETURN OF SURPLUS (660833)	ADMIN. SERVICES (661801)	SCO ADMIN. CHARGE (661802)	TRANS TO DBMER (680009)	TRANS TO CONSTR. (680010)	TRANS TO I & R (680011)	TOTAL TRANSFERS	TOTAL EXPENSES
Chico	580-007	CH265	7,639.00	6,245.57	0.00	0.00	2,152,260.00	14,077.90	203.17	141,193.00	0.00	1,477,441.33	1,618,634.33	3,799,059.97
Fullerton	580-027	FL265	7,639.00	2,736.15	0.00	0.00	3,800,000.00	21,502.09	203.17	73,305.00	500,000.00	737,826.00	1,311,131.00	5,143,211.41
Northridge	580-032	NR265	7,639.00	3,903.56	0.00	0.00	5,550,000.00	41,187.25	203.17	166,196.00	0.00	2,607,098.76	2,773,294.76	8,376,227.74
San Diego	580-006	SD265	7,639.00	5,748.72	0.00	1,941.62	2,865,695.00	39,101.52	203.17	245,745.00	302,200.00	2,438,406.86	2,986,351.86	5,906,680.89
San Francisco	580-019	SF265	7,639.00	3,184.51	0.00	0.00	2,575,100.00	25,953.69	203.17	595,000.00	0.00	864,447.62	1,459,447.62	4,071,527.99
San Jose	580-005	SJ265	7,639.00	2,445.37	0.00	0.00	4,765,057.00	43,014.62	203.17	154,971.00	0.00	1,947,550.58	2,102,521.58	6,920,880.74
San Luis Obispo	580-008	SL265	7,639.00	2,202.39	0.00	0.00	4,475,000.00	26,484.85	203.17	87,428.00	0.00	416,994.55	504,422.55	5,015,951.96
Total			\$53,473.00	\$26,466.27	\$0.00	\$1,941.62	\$26,183,112.00	\$211,321.92	\$1,422.19	\$1,463,838.00	\$802,200.00	\$10,489,765.70	\$12,755,803.70	\$39,233,540.70

Campus Journal Entry (FIRMS Object Code):

Debit	612001	613001	617001	660003	660045	660025	660090	680126
Credit	305022	305022	305022	305022	305022	305022	305022	305022

Note: Reverse the entry for abnormal account balances (credit amounts)

Chancellor's Office Journal Entry (FIRMS Object Code):

Debit	101004	101004	101004	101004	101004	101004	101004	101004
Credit	612001	613842	617001	660818	660833	661801	661802	506126