

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

Date: July 10, 2007 **Code: AD NOAT 07-151**

To: Financial Managers **REVISED: REPLACES**
Accounting Officers **AD NOAT 07-089**
Budget Officers

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

Subject: SMIF Interest Distribution (January-March 2007) for Funds 575, 580, 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:

Dormitory Bldg. Maint. Equip. and Reserve Fund – Housing (575-201),
Dormitory Bldg. Maint. Equip. and Reserve Fund – Parking (575-202),
Dormitory Bldg. Maint. Equip. and Reserve Fund – Health (575-203),
Dormitory Bldg. Maint. Equip. and Reserve Fund – Decentralized Student Unions (575-204),
Dormitory Bldg. Maint. Equip. and Reserve Fund – CERF (575-206),
Dormitory Revenue Fund – Housing (580-261),
Dormitory Revenue Fund – Parking (580-262),
Dormitory Revenue Fund – Health (580-263),
Dormitory Revenue Fund – Decentralized Student Unions (580-265),
Dormitory Revenue Fund – CERF (580-267),
Dormitory Revenue Fund – Auxiliary Organizations (580-268),
Facilities Revenue Fund (581) and
Parking Revenue Fund (583).

NOTE: The SMIF interest earned in the Dormitory Revenue Fund – Centralized Student Unions (580-265) should be booked in 0580 as it states in AD NOAT 07-133.

The earnings are for the period January 1 through March 31, 2007.

We have requested the State Controller's Office to make the transfers reported on the Attachment with Transfer Requests 069289, 069290, 069291, 069292, 069293, 069294, 069295, and 069296. 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.

**The California State University, Office of the Chancellor
Systemwide Financial Operations
Surplus Money Investment Fund (SMIF) Interest Distribution
For the Period 1/1/07 Thru 3/31/07**

| | | TR 069289 | TR 069290 | TR 069291 | TR 069290 | TR 069292 | TR 069293 | TR 069293 | Decentralized TR 069294 | Centralized TR 069294 | TR 069293 | TR 069293 | TR 069295 | TR 069296 | | |
|--------|------------------|---------------|---------------|--------------|--------------|--------------|---------------|---------------|----------------------------|--------------------------|-----------------|--------------|---------------|--------------|--------------|-----------------|
| | | 575-201 | 575-202 | 575-203 | 575-204 | 575-206 | 580-261 | 580-262 | 580-263 | 580-265 | 580-265 | 580-267 | 580-268 | 581 | 583 | |
| Agency | Campus | DBMER-Housing | DBMER-Parking | DBMER-Health | DBMER-Unions | DBMER-CERF | DRF-Housing | DRF-Parking | DRF-Health | DRF-Unions | DRF-Unions | DRF-CERF | DRF-Auxiliary | FRF | PRF | Campus Total |
| 6650 | Bakersfield | 3,202.73 | - | - | 2,966.72 | - | 1,674.17 | - | - | 15,575.94 | - | - | - | 17.74 | - | 23,437.30 |
| 6850 | Channel Islands | - | - | - | - | - | 22,880.78 | 1,359.73 | - | - | - | - | - | - | - | 24,240.51 |
| 6680 | Chico | 5,818.58 | - | - | - | - | 85,226.97 | - | - | - | 55,746.13 | - | - | - | 26,072.95 | 172,864.63 |
| 6690 | Dominguez Hills | 599.14 | - | - | 1,948.05 | - | 1,983.53 | - | - | 10,030.75 | - | - | - | 8,732.13 | - | 23,293.60 |
| 6700 | Fresno | 286.80 | - | - | 2,864.69 | - | 81.89 | - | - | 19,118.79 | - | - | 167.63 | - | - | 22,519.80 |
| 6710 | Fullerton | 26,533.48 | 12.75 | - | - | - | 62,638.91 | 131,408.24 | - | - | 278,203.11 | - | - | 3,048.99 | 26,121.62 | 527,967.10 |
| 6720 | Hayward | 13,451.68 | - | - | 3,692.07 | - | 6,843.66 | - | - | 35,158.64 | - | - | - | 230.61 | - | 59,376.66 |
| 6730 | Humboldt | 7,463.50 | - | - | 3,362.05 | - | 44,541.84 | - | - | 18,330.11 | - | - | - | - | - | 73,697.50 |
| 6740 | Long Beach | 18,020.94 | 16,924.47 | - | 5,340.57 | - | 123,499.26 | 63,265.86 | - | 25,352.34 | - | - | - | - | - | 252,403.44 |
| 6750 | Los Angeles | 3,854.68 | - | - | 7,946.81 | - | 1,972.55 | 607.31 | - | 78,712.86 | - | - | 46.34 | 4,313.14 | 6,011.93 | 103,465.62 |
| 6752 | Maritime Academy | - | - | - | - | - | - | - | - | - | - | - | - | 97.65 | 1,707.39 | 1,805.04 |
| 6756 | Monterey Bay | - | - | - | - | - | - | - | - | - | - | - | 4,732.83 | - | - | 4,732.83 |
| 6760 | Northridge | 69,223.30 | 255.06 | - | - | - | 49,674.50 | 15,622.41 | - | - | 113,998.04 | - | 551.06 | 142.25 | - | 249,466.62 |
| 6770 | Pomona | 3,084.70 | 15,444.30 | - | 13,561.42 | - | 19,292.87 | 36,249.86 | - | 47,375.93 | - | - | 1,592.25 | 3,560.94 | - | 140,162.27 |
| 6780 | Sacramento | 1,551.81 | 4,659.72 | - | 28,329.68 | - | 113,344.28 | 33,948.83 | - | 72,220.57 | - | - | 23.95 | 5,457.43 | 26.75 | 259,563.02 |
| 6660 | San Bernardino | 536.71 | - | - | 4,444.48 | - | 17,664.03 | 7,705.64 | - | 44,661.57 | - | - | - | 6,673.68 | 1,912.27 | 83,598.38 |
| 6790 | San Diego | 12,248.71 | 208.88 | - | - | 11,803.10 | 110,019.32 | 89,177.87 | 53,969.25 | - | 123,511.59 | 98,880.07 | 11.19 | - | 158.79 | 499,988.77 |
| 6800 | San Francisco | 3,084.06 | - | - | - | - | 5,581.66 | - | - | - | 61,534.18 | - | - | 27,357.52 | 8,770.91 | 106,328.33 |
| 6810 | San Jose | 103.18 | - | - | - | - | 4,820.60 | - | - | - | 97,586.37 | - | - | 6,668.61 | - | 109,178.76 |
| 6820 | San Luis Obispo | 6,069.04 | - | - | - | - | 133,339.47 | 14,964.79 | - | - | 90,067.49 | - | - | 2,080.38 | - | 246,521.17 |
| 6840 | San Marcos | - | - | - | 510.11 | - | - | - | - | 23,770.01 | - | - | 483.33 | 10,385.91 | - | 35,149.36 |
| 6830 | Sonoma | 30,174.93 | - | - | 2,317.88 | - | 120,116.80 | 13,908.58 | - | 5,125.05 | - | - | - | - | - | 171,643.24 |
| 6670 | Stanislaus | 5,155.33 | - | - | 2,702.17 | - | 1,248.40 | - | - | 13,569.78 | - | - | - | - | - | 22,675.68 |
| Total | | \$ 210,463.30 | \$ 37,505.18 | \$ - | \$ 79,986.70 | \$ 11,803.10 | \$ 926,445.49 | \$ 408,219.12 | \$ 53,969.25 | \$ 1,229,649.25 | \$ 1,229,649.25 | \$ 98,880.07 | \$ 7,608.58 | \$ 78,766.98 | \$ 70,782.61 | \$ 3,214,079.63 |

Journal Entries Required (FIRMS Code):

| <u>Campus</u> | | 532 | 474 | 454 | 535 | 443 | 531 | 472 | 451 | 534 | 0580-265 | 441 | 537 | 452 | 472 |
|-------------------------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|----------|--------|--------|--------|--------|
| Fund 0948 CSU Fund (Various) | | | | | | | | | | | | | | | |
| Debit | 305022 | | 305022 | 305022 | 305022 | 305022 | 305022 | 305022 | 305022 | 305022 | 0580-265 | 305022 | 305022 | 305022 | 305022 |
| Credit | 506051 | 532 | 506051 | 506051 | 506051 | 506051 | 506051 | 506051 | 506051 | 506051 | | 506051 | 506051 | 506051 | 506051 |
| Fund 0948 -CSU Fund 0499 | | 499 | 499 | 499 | 499 | 499 | 499 | 499 | 499 | 499 | | 499 | 499 | 499 | 499 |
| Debit | 680051 | | 680051 | 680051 | 680051 | 680051 | 680051 | 680051 | 680051 | 680051 | | 680051 | 680051 | 680051 | 680051 |
| Credit | 507001 | 499 | 507001 | 507001 | 507001 | 507001 | 507001 | 507001 | 507001 | 507001 | | 507001 | 507001 | 507001 | 507001 |
| <u>Chancellor's Office</u> | | | | | | | | | | | | | | | |
| Debit | 507001 | | 507001 | 507001 | 507001 | 507001 | 507001 | 507001 | 507001 | 507001 | | 507001 | 507001 | 507001 | 507001 |
| Credit | 101004 | 507001 | 101004 | 101004 | 101004 | 101004 | 101004 | 101004 | 101004 | 101004 | | 101004 | 101004 | 101004 | 101004 |