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Date: May 29, 2009 **Code: ADNOAT 09-028**

To: Financial Managers
Accounting Managers
Financial Services, Accounting

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

Subject: Distribution of Centralized Union DRF Expenses for June 1, 08 – June 30, 08

Transfer Request: 089161
Legal Posting FY 2008-09
GAAP Posting FY 2008-09
(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 system-wide accounting records to the campus' accounts on TR089161. The transfer is for the period June 1, 2008 through June 30, 2008. **This is the last distribution of expenses TR that will be passed down to the centralized student unions due to the fact that as of July 1, 2008, these campuses became decentralized.**

Questions or comments regarding this report should be directed to Brian Lee at (562) 951-4399 or via email at blee@calstate.edu.

GVA:BL:td

ADNOAT 09-028
Attachment A
Attachment B

CSU Campuses
Bakersfield
Channel Islands
Chico
Dominguez Hills
East Bay

Fresno
Fullerton
Humboldt
Long Beach
Los Angeles
Maritime Academy

Monterey Bay
Northridge
Pomona
Sacramento
San Bernardino
San Diego

San Francisco
San José
San Luis Obispo
San Marcos
Sonoma
Stanislaus

ADNOAT 09-028
Attachment A

REQUEST FOR ALLOCATION
Allocation Order #08-095

| <u>Campus</u> | <u>SCO Fund</u> | <u>Agency</u> | <u>SCO Balance</u> <u>05/20/09</u> | <u>TR089161</u> <u>Pro Rata Exp.</u> <u>06/2008 - 06/2008</u> | <u>Difference</u> | <u>Allocation</u> <u>Order</u> <u>Requested</u> | <u>Balance After</u> <u>Allocation</u> <u>Order</u> |
|-----------------|-----------------|---------------|---------------------------------------|---|---------------------|---|---|
| Chico | 580-007 | 6680 | 1,087,251.89 | 149,530.75 | 937,721.14 | - | 1,087,251.89 |
| Fullerton | 580-027 | 6710 | 1,452,463.16 | 26,831.25 | 1,425,631.91 | - | 1,452,463.16 |
| Northridge | 580-032 | 6760 | 18,925.01 | 527,068.25 | (508,143.24) | 508,143.24 | 527,068.25 |
| San Diego | 580-006 | 6790 | - | 27,446.12 | (27,446.12) | 27,446.12 | 27,446.12 |
| San Francisco | 580-019 | 6800 | 1,220,520.29 | 0.00 | 1,220,520.29 | - | 1,220,520.29 |
| San Jose | 580-005 | 6810 | 1,868,704.11 | 26,968.50 | 1,841,735.61 | - | 1,868,704.11 |
| San Luis Obispo | 580-008 | 6820 | 27,689.99 | 3,555,487.25 | (3,527,797.26) | 3,527,797.26 | 3,555,487.25 |
| | | | <u>5,675,554.45</u> | <u>4,313,332.12</u> | <u>1,362,222.33</u> | <u>4,063,386.62</u> | <u>9,738,941.07</u> |

Attachments 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.

The California State University
Systemwide Financial Operations
Dormitory Revenue Fund - Campus Unions (Centralized)
Distribution of Expenses
For the period June 1, 2008 thru June 30, 2008

TR089161

| CAMPUS | SCO FUND | PS FUND | STATE PRO RATA (612001) | CREDIT CARD COSTS (660818) | TRANS TO DBMER (680009) | TRANS TO CONSTR. (680010) | TOTAL TRANSFERS | TOTAL EXPENSES |
|-----------------|----------|---------|-------------------------|----------------------------|-------------------------|---------------------------|-----------------------|-----------------------|
| Chico | 580-007 | CH265 | 8,337.75 | 0.00 | 141,193.00 | 0.00 | 141,193.00 | 149,530.75 |
| Fullerton | 580-027 | FL265 | 26,831.25 | 0.00 | 0.00 | 0.00 | 0.00 | 26,831.25 |
| Northridge | 580-032 | NR265 | 27,068.25 | 0.00 | 500,000.00 | 0.00 | 500,000.00 | 527,068.25 |
| San Diego | 580-006 | SD265 | 27,215.25 | 230.87 | 0.00 | 0.00 | 0.00 | 27,446.12 |
| San Francisco | 580-019 | SF265 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| San Jose | 580-005 | SJ265 | 26,968.50 | 0.00 | 0.00 | 0.00 | 0.00 | 26,968.50 |
| San Luis Obispo | 580-008 | SL265 | 0.00 | 0.00 | 0.00 | 3,555,487.25 | 3,555,487.25 | 3,555,487.25 |
| Total | | | \$116,421.00 | \$230.87 | \$641,193.00 | \$3,555,487.25 | \$4,196,680.25 | \$4,313,332.12 |

Campus Journal Entry (FIRMS Object Code):

| | | | |
|--------|--------|--------|--------|
| Debit | 612001 | 660003 | 680126 |
| Credit | 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 |
| Credit | 612001 | 660818 | 506126 |

Attachment B provides a campus summary of the expenses processed through the systemwide account for the period June 1, 2008 through June 30, 2008. The listed campuses should record the journal entries noted on the