
THE CALIFORNIA STATE UNIVERSITY
Office of the Chancellor
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Date: May 15, 1997

Code: AD NOAT 97-26

To: Financial Managers
Accounting Officers
Budget Officers

From: 
George A. Pardon
Accounting Director
Business and Finance

Subject: Annual Adjustment to Retained Earnings for Fiscal Year 1995/96

The enclosed attachment reflects retained earnings adjustments to the CSU Lottery Fund. The adjustments pertain to campus expenditures occurring in fiscal year 1995/96 and the resulting year-end balance. The journal entry described on the attachment should be recorded by the listed campuses.

Please contact Mr. Raynard Gray at (562) 985-2566 with related questions.

GAP:RG:js AD NOAT 97-26

Attachment

c: Ms. Emelda Becerra
Mr. Raynard Gray
Ms. Ruth Stipp

**CSU ACCOUNTING DEPARTMENT
ANNUAL ADJUSTMENT TO RETAINED EARNINGS
FISCAL YEAR 1995/96**

| <u>Campus</u> | <u>Lottery (839)</u> |
|--------------------------|----------------------|
| Bakersfield | \$ 609,401.02 |
| Chico | 1,222,652.77 |
| Dominguez Hills | 1,077,877.97 |
| Fresno | 1,696,511.18 |
| Fullerton | 1,385,329.92 |
| Hayward | 350,444.54 |
| Humboldt | 1,285,016.13 |
| Long Beach | 1,790,728.52 |
| Los Angeles | 1,785,543.81 |
| * Maritime Academy | (61,844.08) |
| Monterey Bay | 88,039.27 |
| Northridge | 4,526,664.73 |
| Pomona | 2,247,736.43 |
| Sacramento | 1,093,756.02 |
| San Bernardino | 921,747.85 |
| San Diego | 2,433,428.40 |
| San Francisco | 2,046,981.66 |
| San Jose | 1,284,888.90 |
| San Luis Obispo | 1,280,301.22 |
| San Marcos | 266,131.89 |
| Sonoma | 644,537.48 |
| Stanislaus | 509,267.57 |
| Journal entry required: | |
| Debit account control | 4260 |
| Credit account control | 5012 |
| * Maritime Academy only: | |
| Debit account control | 5012 |
| Credit account control | 4260 |