

**THE CALIFORNIA STATE UNIVERSITY
Office of the Chancellor
401 Golden Shore Drive
Long Beach, California 90802-4275
(562) 951-4610**

Date: June 29, 2000 **Code:** AD NOAT 00-25

To: Financial Managers
Accounting Officers
Budget Officers

From: William P. Musselman
Acting Director of Accounting
Business and Finance

Subject: Pro Rata Charges of Expenditures for the Continuing Education Revenue Fund

Attachment A reflects Pro Rata Charges of Expenditures on systemwide office records for the period January 1 through May 31, 2000. The indicated expenditures will be transferred to campus accounts in the current fiscal year on Plan of Financial Adjustment 999205. Expenditures incurred in the final month of the fiscal year, June 2000, will be passed down in fiscal year 2000/2001.

Please record the journal entry annotated on attachment A. Attachments B and C are for information only regarding the Monterey Bay and Channel Islands transfers.

Should you have any questions, please contact Ms. Susan Koch at (562) 951-4611 or via e-mail at skoch@calstate.edu.

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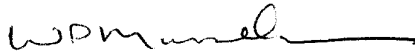
Attachments

c: Ms. Susan Koch
Dr. Edward McAleer

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CSU Accounting Department
Continuing Education Revenue Fund - 573
Pro Rata Charges of Expenditures for the Period January 1 through May 31, 2000

Campus	% of Actual	State Pro-Rata	Administrative Services	Transfer to CSU, Channel Islands	Transfer to CSU, Monterey Bay	Total
	Revenue 1998/99					
Bakersfield*	2.65%	\$10,745.63	\$8,640.17	\$331.25	\$662.50	\$20,379.55
Chico	1.48%	6,001.34	4,825.45	185.00	370.00	11,381.79
Dominguez Hills	7.10%	28,790.18	23,149.12	887.50	1,775.00	54,601.80
Fresno	2.75%	11,151.13	8,966.21	343.75	687.50	21,148.59
Fullerton	9.79%	39,698.01	31,919.71	1,223.75	2,447.50	75,288.97
Hayward	4.18%	16,949.71	13,628.64	522.50	1,045.00	32,145.85
Humboldt	0.80%	3,243.96	2,608.35	100.00	200.00	6,152.31
Long Beach	10.95%	44,401.76	35,701.82	1,368.75	2,737.50	84,209.83
Los Angeles	3.19%	12,935.31	10,400.80	398.75	797.50	24,532.36
Maritime Academy	0.64%	2,595.17	2,086.68	80.00	160.00	4,921.85
Monterey Bay	0.23%	932.64	749.90	28.75	57.50	1,768.79
Northridge	7.91%	32,074.69	25,790.08	988.75	1,977.50	60,831.02
Pomona	1.47%	5,960.78	4,792.85	183.75	367.50	11,304.88
Sacramento*	5.67%	22,991.59	18,486.69	708.75	1,417.50	43,604.53
San Bernardino	4.52%	18,328.40	14,737.19	565.00	1,130.00	34,760.59
San Diego	9.60%	38,927.57	31,300.22	1,200.00	2,400.00	73,827.79
San Francisco	10.13%	41,076.69	33,028.26	1,266.25	2,532.50	77,903.70
San Jose*	11.41%	46,267.04	37,201.62	1,426.25	2,852.50	87,747.41
San Luis Obispo	0.71%	2,879.02	2,314.91	88.75	177.50	5,460.18
San Marcos	1.29%	5,230.89	4,205.97	161.25	322.50	9,920.61
Sonoma	2.60%	10,542.88	8,477.14	325.00	650.00	19,995.02
Stanislaus*	0.93%	3,771.11	3,032.21	116.25	232.50	7,152.07
	100.00%	\$405,495.50	\$326,044.00	\$12,500.00	\$25,000.00	\$769,039.50

Campus Journal Entry Required:

Debit Sub-Code	5780	5560	7390	7390
Credit Account Control	4260	4260	4260	4260

*campuses have been invoiced and are not included on PFA.

The California State University System

Office of the Chancellor

Memorandum

To: George A. Pardon
Director of Accounting
Business and Finance

Date: January 7, 1998

From: Edward M. McAleer *Emm 1/5/98*

Phone: 562/985-2817

Subject: Transfer of CERF Retained Earnings to CSU, Monterey Bay

Upon the recommendation of the CSU Commission on the Extended University (CEU), I am requesting that \$50,000 of Continuing Education Revenue Fund (CERF) retained earnings in that fund's systemwide account be transferred to the CERF retained earnings account of CSU Monterey Bay. This would represent the first of four annual transfers of retained earnings to that campus. (Future year transfers would be \$37,500, \$25,000 and \$12,000 respectively.)

The \$50,000 transfer should be treated as an expenditure from the Chancellor's Office CERF budget and the cost prorated to the campuses at the same time as other CERF expenditures here are forwarded. This should be separately broken out on the attachment to the AD-NOAT memorandum that provides the campuses with this information.

Questions relating to this transfer should be directed to Mr. Richard D. Lundstedt at 562/985-2820.

Thank you.

EMM/trw

cc: Dr. Charles Lindahl
Dr. Robert C. Detweiler, Chair, CEU
Dr. Dell Felder
Dr. Barbara Lawson
Dr. Joe Larkin
Ms. Dolores Sherry
Dr. Margaret Gordon, Exec. Secretary, CEU
Dr. Lorie Roth
Mr. Richard Lundstedt

Memorandum

To: George A. Parden
Director of Accounting
Business and Finance

Date: January 7, 1998

From: Edward M. McAleer *EMM* *1/8/98*

Phone: 562/985-2817

Subject: Transfer of CERF Retained Earnings to CSU Channel Islands

Upon the recommendation of the CSU Commission on the Extended University (CEU), I am requesting that \$37,500 of Continuing Education Revenue Fund (CERF) retained earnings in that fund's systemwide account, be transferred to the CERF retained earnings account that is being maintained by the Operations Office here in the C.O. (on behalf of CSU Channel Islands). This would represent the second of four annual transfers of retained earnings to CSU Channel Islands. Last May \$50,000 was transferred to the Northridge campus which was serving as the financial manager for CSU Channel Islands.

On January 7, 1998, Mr. Lundstedt of my staff talked with Mr. Ron Clouse of CSU Northridge. He informed Richard that the Northridge campus was phasing out its involvement as financial agent for the Channel Islands campus and that CSU Operations was assuming that role as of January 1, 1998. Mr. Clouse further indicated that the \$50,000 that had been transferred to Northridge last May remained unexpended and would be transferred to the Operations Office here before March 1, 1998.

(Future year transfers will be \$25,000 in 1998-99 and \$12,500 in 1999-2000.)

The \$37,500 transfer should be treated as an expenditure from the Chancellor's Office CERF budget and the cost prorated to the campuses at the same time as other CERF expenditures here are forwarded. This should be separately broken out on the attachment to the AD-NOAT memorandum that provides the campuses with this information.

Questions relating to this transfer should be directed to Richard Lundstedt at 562/985-2820.

Thank you.

EMM/trw

cc: Dr. Charles Lindahl
President J. Handel Evans
Dr. Robert Detweiler, Chair, CEU
Mr. Ron Clouse
Dr. Margaret Gordon, Exec. Secretary, CEU
Dr. Lorie Roth
Ms. Mary Ann Rodriguez
Ms. Tho Ho
Mr. Richard Lundstedt

THE CALIFORNIA STATE UNIVERSITY SYSTEM

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OFFICE OF THE CHANCELLOR
UNIVERSITY OF CALIFORNIA