


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

**Date:** September 18, 2001 **Code:** AD NOAT 01-43

**To:** Financial Managers  
Accounting Officers  
Budget Officers

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

**Subject:** Adjustment to Retained Earnings for 1999/2000 and 2000/2001

The following attachment reflects retained earnings adjustments for the CSU Lottery Fund 0839. The adjustments pertain to campus expenditures occurring in the above fiscal years and the resulting yearend balance. The listed campuses should record the journal entry described on the attachment.

If you have any questions, please contact Mr. Melanio Lorenzo at (562) 951-4596 or via e-mail at [mlorenzo@calstate.edu](mailto:mlorenzo@calstate.edu).

WPM:ML:tp AD NOAT 01-43

Attachment

c: Mr. Melanio Lorenzo  
Ms. Ruth Stipp

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c: Mr. Melanio Lorenzo  
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**THE CALIFORNIA STATE UNIVERSITY  
ACCOUNTING DEPARTMENT  
ANNUAL ADJUSTMENT TO RETAINED EARNINGS  
FOR FISCAL YEARS 1999/2000 AND 2000/2001  
(Cumulative)**

**FUND 839 - LOTTERY**

<u>Campus</u>	<u>Adjustment</u>
Bakersfield	\$1,309,746.18
Chico	\$3,018,836.44
Dominguez Hills	\$1,936,525.90
Fresno	\$2,293,624.79
Fullerton	\$717,532.24
Hayward	\$2,599,878.59
Humboldt	\$1,630,311.88
Long Beach	\$4,746,313.72
Los Angeles	\$4,376,803.50
Maritime Academy	\$141,651.26
Monterey Bay	\$394,066.15
Northridge	\$4,375,622.19
Pomona	\$3,937,204.45
Sacramento	\$3,301,803.59
San Bernardino	\$1,731,143.19
San Diego	\$4,676,988.02
San Francisco	\$3,577,720.92
San Jose	\$3,374,325.96
San Luis Obispo	\$2,880,372.57
San Marcos	\$1,311,823.04
Sonoma	\$1,231,602.41
Stanislaus	\$1,458,800.65

Journal entry required:

Debit Account Control	4260
Credit Account Control	5012

San Marcos:

Debit Account Control	5012
Credit Account Control	4260