

THE CALIFORNIA STATE UNIVERSITY
Office of the Chancellor
400 Golden Shore Drive
Long Beach, California 90802-4275
(562) 985-2900

Date: February 18 , 1998

Code: AD NOAT 98-11

To: Financial Managers
Accounting Officers
Budget Officers
Student Union Directors

From: 
George A. Pardon
Accounting Director
Business and Finance

Subject: Pro Rata Charges of Income and Expenditures for the Dormitory Revenue Fund -
Campus Unions

Plan of Financial Adjustments (PFA) have been prepared to transfer income and expenditures from systemwide office records to campus Dormitory Revenue Fund - Campus Union accounts. Transfers relating to SMIF interest earnings and revenues appear on PFAs 979074 and 979076, respectively. PFA 979075 pertains to expenditure transfers. The PFA's are for the first half of fiscal year 1997/98, July through December, and will be forwarded to the State Controller's Office (SCO) on February 18, 1998.

Attachment A reflects allocation orders being processed to cover Pro Rata Charges of Expenditures thru December 31, 1997. After PFA 979075 has been posted by the SCO, the allocation balance should remain available for expenditures incurred during the remainder of fiscal year 1997/98.

Attachment B provides a campus summary of income, revenue and expenditures processed through the systemwide account. The journal entries noted on the attachment should be recorded by the listed campuses.

If you have any questions, please call Mr. Raynard Gray (562) 985-2566.

GAP:RG:tp:AD NOAT 98-11

Attachments

c: Mr. Raynard Gray
Ms. Rosa Renaud
Ms. Ruth Stipp

THE CSU ACCOUNTING DEPARTMENT
DORMITORY REVENUE FUND-CAMPUS UNIONS
REQUEST FOR ALLOCATION ORDERS

<u>CAMPUS</u>	<u>SUB-FUND</u>	<u>AGENCY</u>	<u>ALLOCATION ORDER REQUESTED</u>
Bakersfield	580-045	6650	\$259,000.00
Chico	580-007	6680	2,585,000.00
Dominguez Hills	580-057	6690	732,000.00
Fresno	580-004	6700	2,586,000.00
Fullerton	580-027	6710	2,183,000.00
Hayward	580-056	6720	506,000.00
Humboldt	580-020	6730	627,000.00
Long Beach	580-003	6740	2,176,000.00
Los Angeles	580-014	6750	2,280,000.00
Northridge	580-032	6760	3,946,000.00
Pomona	580-018	6770	1,207,000.00
Sacramento	580-015	6780	2,617,000.00
San Bernardino	580-028	6660	147,000.00
San Diego	580-006	6790	4,045,000.00
San Francisco	580-019	6800	1,943,000.00
San Jose	580-005	6810	2,913,000.00
San Luis Obispo	580-008	6820	2,575,000.00
Sonoma	580-033	6830	858,000.00
Stanislaus	580-043	6670	385,000.00
			<u>\$34,570,000.00</u>

THE CSU ACCOUNTING DEPARTMENT
DORMITORY REVENUE FUND-CAMPUS UNIONS
PRO-RATA CHARGES OF INCOME AND EXPENDITURES
For the Period July 1 thru December 31, 1997

CAMPUS	INTEREST INCOME	FEDERAL SUB GRANT	TOTAL REVENUE	MISC.	RETURN OF SURPLUS	STATE TREASURER	STATE PRO RATA	ADMIN. SERVICES	TRANS TO CONST.	TRANS TO I & R	TOTAL EXPENDITURES
Bakersfield	(\$6,745.03)		(\$6,745.03)	(\$14.04)	\$211,000.00	(\$498.49)	\$919.12	\$384.68		(\$541.00)	\$211,250.27
Chico	(65,736.18)		(65,736.18)	(58.46)	967,459.00	(21.12)	3,982.84	1,919.90	\$1,262,000.00	22,866.00	2,258,148.16
Dominguez Hills	(29,937.47)		(29,937.47)	(36.86)	700,000.00	(496.02)	2,553.10	1,024.84		(1,322.00)	701,723.06
Fresno	(57,330.54)		(57,330.54)	(52.52)	2,377,861.00	(494.31)	3,574.36	1,468.53			2,382,357.06
Fullerton	(128,855.33)	(\$10,156.00)	(139,011.33)	(87.76)	1,950,000.00	(7,066.75)	6,025.34	4,215.20		(1,800.00)	1,951,286.03
Hayward	(25,547.57)		(25,547.57)	5,152.89	860,000.00	(495.85)	2,655.24	1,026.83		(521.00)	867,818.11
Humboldt	(36,383.64)	(4,947.66)	(41,331.30)	(25.38)	440,000.00	(4,449.17)	1,736.12	742.26		22,846.00	460,849.83
Long Beach	(61,943.37)		(61,943.37)	(55.48)	1,382,482.00	(8,626.66)	3,778.60	2,296.76	1,403,775.00		2,783,650.22
Los Angeles	(44,967.31)		(44,967.31)	0.00	1,500,000.00	590.85	3,370.10	4,891.78			1,508,852.73
Northridge	(117,213.74)	(34,666.66)	(151,880.40)	(165.52)	2,650,000.00	(593.54)	11,233.68	4,917.14			2,665,391.76
Pomona	(44,443.03)	(17,885.00)	(62,328.03)	(29.56)	797,618.00	(9.89)	2,042.48	2,216.47	(500.00)	95,644.00	896,981.50
Sacramento	(164,387.62)		(164,387.62)	0.00	1,798,190.00	1,173.90	6,535.96	8,981.38			1,814,881.24
San Bernardino	(23,119.64)		(23,119.64)	(41.32)	738,175.00	(495.53)	2,859.48	1,112.06			741,609.69
San Diego	(161,595.82)		(161,595.82)	(1,041.85)	1,839,515.00	(555.20)	11,131.54	4,613.03		917,668.00	2,771,330.52
San Francisco	(141,728.03)	(33,195.34)	(174,923.37)	(109.22)	1,207,576.00	(148.29)	7,455.08	3,139.27	(250,000.00)	417,790.00	1,385,702.84
San Jose	(74,206.99)		(74,206.99)	(172.80)	1,976,267.00	(949.27)	11,744.30	4,504.47		603,000.00	2,594,393.70
San Luis Obispo	(88,998.00)		(88,998.00)	(110.98)	2,879,259.00	(68.11)	7,557.20	3,665.42		56,752.00	2,947,054.53
Sonoma	(22,375.07)	(11,028.66)	(33,403.73)	(23.08)	792,500.00	(22.68)	1,531.86	912.20			794,898.30
Stanislaus	(17,680.40)		(17,680.40)	(18.70)	406,749.00	(508.87)	1,225.50	661.82			408,108.75
TOTAL	\$ (1,313,194.78)	\$ (111,879.32)	\$ (1,425,074.10)	\$ 3,109.36	\$ 25,474,651.00	\$ (23,735.00)	\$ 91,911.90	\$ 52,694.04	\$ 2,415,275.00	\$ 2,132,382.00	\$ 30,146,288.30

Campus Journal Entry:

Acct. Control Debit	4260	4260	4260		4260					4260	
Acct. Control Credit					4260		4260	4260	4260		
Sub-Code Debit					5590		5780	5560	7600	7610	
Sub-Code Credit	2220	2520		5520		5420					

										Bakersfield	
										Dominguez Hills	
										Fullerton	
										Hayward	
Acct. Control Debit				Hayward		Los Angeles				Pomona	
Acct. Control Credit						Sacramento				San Francisco	
Sub-Code Debit					4260					4260	
Sub-Code Credit					5520					7600	7610