


THE CALIFORNIA STATE UNIVERSITY
Office of the Chancellor
401 Golden Shore, 5th Floor
Long Beach, California 90802-4210
(562) 951-4610

Date: February 4, 2000

Code: AD NOAT 00-06

To: Financial Managers
Accounting Officers
Budget Officers


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

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

Plan of Financial Adjustments (PFA) has 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 PFA's 999117 and 999118, respectively. PFA 999119 pertains to expenditure transfers. The PFA's are for the first half of fiscal year 1999/2000, July through December.

Attachment A reflects allocation orders being processed to cover Pro Rata Charges of expenditures through December 31, 1999. After PFA 999119 has been posted by the SCO, the allocation balance should remain available for expenditures incurred during the remainder of fiscal year 1999/2000.

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

Questions may be directed to Ms. Susan Koch at (562) 951-4611 or via e-mail at skoch@calstate.edu.

WPM:SK:au AD NOAT 00-06

Attachments

c: Ms. Susan Koch

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c: Ms. Susan Koch
Ms. Rosa Renaud

REQUEST FOR ALLOCATION ORDERS

CAMPUS	SUB-FUND	AGENCY	BALANCE 1/31/00 (A)	PRO RATA 6/99 (B)	PRO RATA 7-12/99 (C)	DIFFERENCE (A-B-C)	ORDER REQUESTED	BALANCE AFTER AO
Bakersfield	580-045	6650	100.44		209,546.33	(209,445.89)	210,000	554.11
Chico	580-007	6680	99.76		380,982.29	(380,882.53)	381,000	117.47
Dominguez Hills	580-057	6690	24,872.72		733,146.21	(708,273.49)	709,000	726.51
Fresno	580-004	6700	100.08		1,487,121.96	(1,487,021.88)	1,488,000	978.12
Fullerton	580-027	6710	739,412.52		2,121,429.95	(1,382,017.43)	1,383,000	982.57
Hayward	580-056	6720	100.22		891,342.94	(891,242.72)	892,000	757.28
Humboldt	580-020	6730	9,351.47	10,609.77	508,839.91	(510,098.21)	511,000	901.79
Long Beach	580-003	6740	100.21		2,057,505.30	(2,057,405.09)	2,058,000	594.91
Los Angeles	580-014	6750	6,070.56	12,196.98	1,711,747.08	(1,717,873.50)	1,718,000	126.50
Northridge	580-032	6760	215,623.93		3,130,781.75	(2,915,157.82)	2,916,000	842.18
Pomona	580-018	6770	1,154,925.53		753,047.84	401,877.69	(401,000)	877.69
Sacramento	580-015	6780	99.51		1,947,916.23	(1,947,816.72)	1,948,000	183.28
San Bernardino	580-028	6660	137,762.32		890,437.87	(752,675.55)	753,000	324.45
San Diego	580-006	6790	1,796,737.48		3,257,739.94	(1,461,002.46)	1,462,000	997.54
San Francisco	580-019	6800	100.08		2,679,144.91	(2,679,044.83)	2,680,000	955.17
San Jose	580-005	6810	588,819.27		3,029,907.02	(2,441,087.75)	2,442,000	912.25
San Luis Obispo	580-008	6820	99.53		3,546,786.41	(3,546,686.88)	3,547,000	313.12
Sonoma	580-033	6830	99.58		895,291.26	(895,191.68)	896,000	808.32
Stanislaus	580-043	6670	35,390.54		539,195.77	(503,805.23)	504,000	194.77
			\$ 4,709,865.75	\$ 22,806.75	\$ 30,771,910.97	\$ (26,084,851.97)	\$ 26,097,000	\$ 12,148.03

(AD NOAT 99-50)

**THE CSU ACCOUNTING DEPARTMENT
DORMITORY REVENUE FUND-CAMPUS UNIONS
PRO-RATA CHARGES OF INCOME AND EXPENDITURES
FOR THE PERIOD JULY 1 THRU DECEMBER 31, 1999**

CAMPUS	INTEREST INCOME	FEDERAL SUB GRANT	TOTAL REVENUE	MISC.	RETURN OF SURPLUS	STATE PRO RATA	ADMIN. SERVICES	TRANS TO CONST.	TRANS TO I & R	TOTAL EXPENDITURES
Bakersfield	(8,637.22)		(8,637.22)	7.02	206,500.00	1,476.48	1,562.83			209,546.33
Chico	(114,167.88)		(114,167.88)	29.23		6,398.10	7,554.96		367,000.00	380,982.29
Dominguez Hills	(25,550.35)		(25,550.35)	18.43	725,000.00	4,101.34	4,026.44			733,146.21
Fresno	(24,580.11)		(24,580.11)	826.26	1,474,887.00	5,741.88	5,666.82			1,487,121.96
Fullerton	(205,800.62)		(205,800.62)	43.88	2,100,000.00	9,679.18	11,706.89			2,121,429.95
Hayward	(22,033.01)		(22,033.01)	2,934.56	880,000.00	4,265.40	4,142.98			891,342.94
Humboldt	(36,126.75)	(4,947.68)	(41,074.43)	12.69	503,250.00	2,788.92	2,788.30			508,839.91
Long Beach	(59,015.31)		(59,015.31)	27.74	2,043,967.00	6,070.00	7,440.56			2,057,505.30
Los Angeles	(44,239.08)		(44,239.08)	25.11	1,700,000.00	5,413.78	6,308.19			1,711,747.08
Northridge	(99,046.54)	(34,666.68)	(133,713.22)	82.76	3,094,181.00	18,045.92	18,472.07			3,130,781.75
Pomona	(93,291.02)		(93,291.02)	14.78	745,000.00	3,281.08	4,751.98			753,047.84
Sacramento	(229,295.49)		(229,295.49)	48.13	1,775,786.00	10,499.44	11,582.66		150,000.00	1,947,916.23
San Bernardino	(21,573.06)		(21,573.06)	20.66	881,231.00	4,593.50	4,592.71			890,437.87
San Diego	(279,259.60)		(279,259.60)	301.68	2,195,446.00	17,881.88	18,110.38		1,026,000.00	3,257,739.94
San Francisco	(192,543.61)	(33,195.32)	(225,738.93)	54.61	1,550,035.00	11,975.94	12,079.36		1,105,000.00	2,679,144.91
San Jose	(73,127.88)		(73,127.88)	86.40	2,124,404.00	18,866.20	18,550.42		868,000.00	3,029,907.02
San Luis Obispo	(90,999.44)		(90,999.44)	55.49	3,202,144.00	12,139.98	13,446.94		319,000.00	3,546,786.41
Sonoma	(17,535.21)	(11,028.68)	(28,563.89)	11.54	860,000.00	2,460.80	2,818.92		30,000.00	895,291.26
Stanislaus	(16,900.73)		(16,900.73)	9.35	495,049.00	1,968.64	2,168.78	40,000.00		539,195.77
TOTAL	\$ (1,653,722.91)	\$ (83,838.36)	\$ (1,737,561.27)	\$ 4,610.32	\$ 26,556,880.00	\$ 147,648.46	\$ 157,772.19	\$ 40,000.00	\$ 3,865,000.00	\$ 30,771,910.97

CAMPUS JOURNAL ENTRY REQUIRED:

ACCT. CONTROL DEB	4260	4260							
ACCT. CONTROL CREDIT				4260	4260	4260	4260	4260	4260
SUB-CODE DEBIT				5520	5590	5780	5560	7600	7610
SUB-CODE CREDIT	2220	2520							