

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

**Date:** June 21, 2005

**Code:** AD NOAT 05-95

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

**From:** Mr. George V. Ashkar  
Senior Director, Controller  
Financial Services, Accounting

**Subject:** Distribution of Student Union DRF Expenses  
for June 2004 – May 2005

Transfer Request: 049313

The State Controller's Office has been requested to transfer Student Union Dormitory Revenue Fund expenses from systemwide accounting records to the campus' accounts on TR049313. The transfer is for the period June 1, 2004 through May 31, 2005.

Attachment A reflects the allocation orders being processed to cover the expenses. After the expenditure transfer has been posted by the SCO, the allocation balance will remain available.

Attachment B provides a campus summary of the expenses processed through the systemwide account for the period June 1, 2004 through May 31, 2005. The listed campuses should record the journal entries noted on the attachment.

Attachment C is provided for information purposes only of prior year adjustments pertaining to January 1 through May 31, 2004 expenses. The adjustment is already reflected within "Attachment B" and requires no additional entries by campuses.

Questions may be directed to Lawrence Gutierrez at (562) 951-4624 or via e-mail at [lgutierrez@calstate.edu](mailto:lgutierrez@calstate.edu).

GVA:LG:tp AD NOAT 05-95

Attachments

AD NOAT 05-95  
Attachment A

REQUEST FOR ALLOCATION  
Allocation Order #04-405  
SCO JE #

<u>Campus</u>	<u>SCO Fund</u>	<u>Agency</u>	<u>SCO Balance as of 6/16/05</u>	<u>TR049313 Pro Rata Exp. 06/2004 - 05/2005</u>	<u>Difference</u>	<u>Allocation Order Requested</u>	<u>Balance After Allocation Order</u>
Chico	580-007	6680	730.94	1,763,655.31	(1,762,924.37)	1,763,100.00	175.63
Fullerton	580-027	6710	550.07	4,124,206.40	(4,123,656.33)	4,124,000.00	343.67
Northridge	580-032	6760	600.69	3,919,309.42	(3,918,708.73)	3,919,000.00	291.27
Pomona	580-018	6770	337.58	4,223,391.14	(4,223,053.56)	4,224,000.00	946.44
San Diego	580-006	6790	722.37	1,656,090.48	(1,655,368.11)	1,656,000.00	631.89
San Francisco	580-019	6800	974.56	3,018,426.40	(3,017,451.84)	3,018,000.00	548.16
San Jose	580-005	6810	477.11	4,382,520.90	(4,382,043.79)	4,383,000.00	956.21
San Luis Obispo	580-008	6820	581.13	4,202,749.61	(4,202,168.48)	4,203,000.00	831.52
			<u>4,974.45</u>	<u>27,290,349.66</u>	<u>(27,285,375.21)</u>	<u>27,290,100.00</u>	<u>4,724.79</u>

The California State University  
Systemwide Financial Operations  
Dormitory Revenue Fund - Campus Unions  
Distribution of Expenses  
For the period June 1, 2004 thru May 31, 2005

TR049313

CAMPUS	SCO FUND	PS FUND	STATE PRO RATA (612001)	LEGAL FEES (613842)	STATE TREASURER (617001)	CREDIT CARD COSTS (660818)	RETURN OF SURPLUS (660833)	ADMIN. SERVICES (661801)	SCO ADMIN. CHARGE (661802)	TRANS TO DBMER (680009)	TRANS TO CONSTR. (680010)	TRANS TO I & R (680011)	TOTAL TRANSFERS	TOTAL EXPENSES *
Chico	580-007	CH265	64,738.04	3,412.68	0.00	0.00	1,906,289.00	43,598.90	210.45	141,193.00	0.00	(395,786.76)	(254,593.76)	1,763,655.31
Fullerton	580-027	FL265	128,412.73	371.64	0.00	0.00	4,300,000.00	65,392.78	210.45	73,305.00	0.00	(443,486.20)	(370,181.20)	4,124,206.40
Northridge	580-032	NR265	110,041.46	2,939.03	0.00	0.00	4,400,000.00	122,997.17	210.45	129,752.00	(800,000.00)	(46,630.69)	(716,878.69)	3,919,309.42
Pomona	580-018	PO265	48,198.68	2,937.70	0.00	0.00	2,055,894.00	21,986.19	210.45	134,701.00	0.00	1,959,463.12	2,094,164.12	4,223,391.14
San Diego	580-006	SD265	95,950.56	4,473.31	0.00	1,824.24	1,182,546.00	121,097.30	210.45	245,745.00	670,322.50	(666,078.88)	249,988.62	1,656,090.48
San Francisco	580-019	SF265	56,812.56	1,801.75	0.00	0.00	2,124,018.00	80,454.81	210.45	505,000.00	0.00	250,128.83	755,128.83	3,018,426.40
San Jose	580-005	SJ265	99,826.92	2,882.41	0.00	0.00	3,560,699.00	128,419.56	210.45	154,971.00	0.00	435,511.56	590,482.56	4,382,520.90
San Luis Obispo	580-008	SL265	100,800.55	713.12	0.00	0.00	4,075,000.00	82,470.72	210.45	87,428.00	0.00	(143,873.23)	(56,445.23)	4,202,749.61
Total			\$704,781.50	\$19,531.64	\$0.00	\$1,824.24	\$23,604,446.00	\$666,417.43	\$1,683.60	\$1,472,095.00	(\$129,677.50)	\$949,247.75	\$2,291,665.25	\$27,290,349.66

\* Includes PY adjustment for January - May 2004.

**Campus Journal Entry (FIRMS Object Code):**

Debit	612001	613001	617001	660003	660045	660025	660090	680126
Credit	305022	305022	305022	305022	305022	305022	305022	305022

Note: Reverse the entry for abnormal account balances (credit amounts)

**Chancellor's Office Journal Entry (FIRMS Object Code):**

Debit	101004	101004	101004	101004	101004	101004	101004	101004
Credit	612001	613842	617001	660818	660833	661801	661802	506126

The California State University  
Systemwide Financial Operations  
Dormitory Revenue Fund - Campus Unions  
Distribution of Expenses  
For the period January 1 thru May 31, 2004 Adjustment

CAMPUS	SCO FUND	PS FUND	STATE PRO RATA * (612001)	LEGAL FEES (613842)	STATE TREASURER (617001)	CREDIT CARD COSTS (660818)	RETURN OF SURPLUS (660833)	ADMIN. SERVICES (661801)	SCO ADMIN. CHARGE (661802)	TRANS TO DBMER (680009)	TRANS TO CONSTR. (680010)	TRANS TO I & R (680011)	TOTAL TRANSFERS	TOTAL EXPENSES
Chico	580-007	CH265	0.00	0.00	0.00	0.00	0.00	5,440.96	0.00	0.00	0.00	(1,468,100.00)	(1,468,100.00)	(1,462,659.04)
Fullerton	580-027	FL265	0.00	0.00	0.00	0.00	0.00	8,204.88	0.00	0.00	0.00	(596,600.00)	(596,600.00)	(588,395.12)
Northridge	580-032	NR265	0.00	0.00	0.00	0.00	0.00	15,447.38	0.00	0.00	(800,000.00)	(631,500.00)	(1,431,500.00)	(1,416,052.62)
Pomona	580-018	PO265	0.00	0.00	0.00	0.00	0.00	2,782.64	0.00	0.00	0.00	0.00	0.00	2,782.64
San Diego	580-006	SD265	0.00	0.00	0.00	0.00	0.00	15,296.42	0.00	0.00	0.00	(2,368,900.00)	(2,368,900.00)	(2,353,603.58)
San Francisco	580-019	SF265	0.00	0.00	0.00	0.00	0.00	10,221.70	0.00	0.00	0.00	(536,000.00)	(536,000.00)	(525,778.30)
San Jose	580-005	SJ265	0.00	0.00	0.00	0.00	0.00	16,167.53	0.00	0.00	0.00	(1,386,900.00)	(1,386,900.00)	(1,370,732.47)
San Luis Obispo	580-008	SL265	0.00	0.00	0.00	0.00	0.00	10,334.50	0.00	0.00	0.00	(440,500.00)	(440,500.00)	(430,165.50)
Total			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$83,896.01	\$0.00	\$0.00	(\$800,000.00)	(\$7,428,500.00)	(\$8,228,500.00)	(\$8,144,603.99)