

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

Date: June 20, 2006

Code: AD NOAT 06-95

To: Financial Managers
Accounting Officers
Budget Officers

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

Subject: **PRIOR YEAR SURPLUS ADJUSTMENTS**
LOTTERY FUND 0839

Transfer Request: None
Legal Posting FY2005-06
GAAP Posting FY2005-06
(When GAAP year = Legal year, no GAAP entry is needed)

The following attachments reflect retained earnings adjustments for the CSU Lottery Fund 0839. The adjustments pertain to the campus' prior year surplus adjustments to correct the retained earning for the FY05/06. The listed campuses should record the journal entry as described in the attachments. (See Attachment)

We recognize this surplus adjustment will cause your SAM99 to be out of balance; however, on a systemwide consolidated level the balance will offset each other.

If you have any questions regarding the amount being transferred to your campus, please contact **Yvette Tam (562) 951-4637** or via e-mail at ytam@calstate.edu.

GVA:YT:lm AD NOAT 06-95

Attachment

The California State University Chancellor's Office
SystemWide Financial Operations
ATTACHMENT
ADNOAT 06-95

SURPLUS ADJUSTMENTS TO CORRECT THE RETAINED EARNINGS
FOR FISCAL YEARS 2000 - 2005
(WITH MISCELLANEOUS ADJUSTMENTS TO 1997 - 2000 Cumulative)
FUND 839 - LOTTERY

CAMPUS	AMOUNT
BAKERSFIELD	\$1,667,658.32
CHANNEL ISLANDS	(0.01)
CHICO	2,251,733.13
DOMINGUEZ HILLS	3,426,266.79
FRESNO	5,313,845.00
FULLERTON	12,318,149.47
EAST BAY	3,282,695.58
HUMBOLDT	1,976,563.68
LONG BEACH *	3,753,520.99
LOS ANGELES	3,039,261.48
MARITIME ACAD.	374,667.03
MONTEREY BAY	587,443.92
NORTHRIDGE	3,755,392.77
POMONA	3,576,517.98
SACRAMENTO	4,264,448.92
SAN BERNARDINO	2,637,905.21
SAN DIEGO	4,328,009.68
SAN FRANCISCO	5,456,239.95
SAN JOSE	5,435,248.73
SAN LUIS OBISPO	3,777,132.80
SAN MARCOS	2,954,592.49
SONOMA	1,158,139.46
STANISLAUS *	1,643,339.30
	<u><u>\$76,978,772.67</u></u>

CAMPUS ENTRIES REQUIRED (USING FIRMS OBJECT CODE):

Fund Balance Clearing Account	DR	305022
Surplus Adjustment	CR	590002

CHANCELLOR'S OFFICE ENTRIES REQUIRED (USING FIRMS OBJECT CODE):

Surplus Adjustment	DR	590002
Fund Balance Clearing Account	CR	305022

* Long Beach & Stanislaus - No action is needed due to the adjustments were recorded in 6/30/05.