

THE CALIFORNIA STATE UNIVERSITY
Office of the Chancellor
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Date: June 22, 2006 **Code:** AD NOAT 06-98

To: Financial Managers
Accounting Officers
Budget Officers

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

Subject: Distribution of Centralized Student Union DRF
Expenses for June 2005 – May 2006

Transfer Request: 059289
Legal Posting FY2005-06
GAAP Posting FY2005-06

(When GAAP year = Legal year, no GAAP entry is needed)

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 TR059289. The transfer is for the period June 1, 2005 through May 31, 2006.

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, 2005 through May 31, 2006. The listed campuses should record the journal entries noted on the attachment.

Questions may be directed to Kathy Skara at (562) 951-4624 or via e-mail at *kskara@calstate.edu*.

GVA:KS:lm AD NOAT 06-98

Attachment A
Attachment B

REQUEST FOR ALLOCATION
Allocation Order #05-453

<u>Campus</u>	<u>SCO Fund</u>	<u>Agency</u>	<u>SCO Balance as of 6/21/06</u>	TR059289 <u>Pro Rata Exp. 06/2005 - 05/2006</u>	<u>Difference</u>	Allocation Order Requested	Balance After Allocation Order
Chico	580-007	6680	175.63	4,160,285.45	(4,160,109.82)	4,161,000.00	890.18
Fullerton	580-027	6710	343.67	9,583,483.65	(9,583,139.98)	9,584,000.00	860.02
Northridge	580-032	6760	291.27	6,858,826.16	(6,858,534.89)	6,859,000.00	465.11
San Diego	580-006	6790	631.89	4,131,681.45	(4,131,049.56)	4,132,000.00	950.44
San Francisco	580-019	6800	548.16	3,737,748.54	(3,737,200.38)	3,738,000.00	799.62
San Jose	580-005	6810	956.21	8,116,612.61	(8,115,656.40)	8,116,000.00	343.60
San Luis Obispo	580-008	6820	831.52	5,105,501.14	(5,104,669.62)	5,105,000.00	330.38
			<u>3,778.35</u>	<u>41,694,139.00</u>	<u>(41,690,360.65)</u>	<u>41,695,000.00</u>	<u>4,639.35</u>

The California State University
Systemwide Financial Operations
Dormitory Revenue Fund - Campus Unions (Centralized)
Distribution of Expenses
For the period June 1, 2005 thru May 31, 2006

TR059289

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	61,719.12	7,137.54	0.00	0.00	2,526,319.00	(6,713.60)	193.57	141,193.00	0.00	1,430,436.82	1,571,629.82	4,160,285.45
Fullerton	580-027	FL265	112,558.41	4,138.45	0.00	0.00	4,150,000.00	(9,631.78)	193.57	73,305.00	4,505,000.00	747,920.00	5,326,225.00	9,583,483.65
Northridge	580-032	NR265	94,679.73	3,781.17	0.00	0.00	4,455,000.00	(25,288.81)	193.57	129,752.00	386,541.50	1,814,167.00	2,330,460.50	6,858,826.16
San Diego	580-006	SD265	81,737.88	7,294.89	0.00	1,070.48	1,801,420.00	(25,583.66)	193.57	245,745.00	0.00	2,019,803.29	2,265,548.29	4,131,681.45
San Francisco	580-019	SF265	53,439.16	3,148.16	0.00	0.00	2,274,447.00	(16,997.47)	193.57	595,000.00	0.00	828,518.12	1,423,518.12	3,737,748.54
San Jose	580-005	SJ265	104,815.92	2,427.33	0.00	0.00	4,342,625.00	(26,156.33)	193.57	154,971.00	0.00	3,537,736.12	3,692,707.12	8,116,612.61
San Luis Obispo	580-008	SL265	91,216.31	3,532.49	0.00	0.00	4,475,000.00	(15,213.20)	193.57	87,428.00	216,479.71	246,864.26	550,771.97	5,105,501.14
Total			\$600,166.53	\$31,460.03	\$0.00	\$1,070.48	\$24,024,811.00	(\$125,584.85)	\$1,354.99	\$1,427,394.00	\$5,108,021.21	\$10,625,445.61	\$17,160,860.82	\$41,694,139.00

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