

THE CALIFORNIA STATE UNIVERSITY
Office of the Chancellor
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Long Beach, California 90802-4210
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Date: July 10, 2007 **Code:** AD NOAT 07-152

To: Financial Managers
Accounting Officers
Budget Officers **REVISED: REPLACES
AD NOAT 07-025**

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

Subject: SMIF Interest Distribution (October-December 2006) for Funds 581 and 583

**Legal Posting FY2006-07
GAAP Posting FY2006-07
(When GAAP year = Legal year, no GAAP entry is needed)**

The interest earned from investments through the Surplus Money Investment Fund is being transferred to the campuses Trust Fund (0948) for the following:

Facilities Revenue Fund (581) and
Parking Revenue Fund (583).

The earnings are for the period October 1 through December 31, 2006.

We have requested the State Controller's Office to make the transfers reported on the Attachment with Transfer Requests 069178 and 069179. The listed campuses should record the journal entries described on the attachment.

If you have any questions, please contact Brian Lee at (562) 951-4399 or via e-mail at blee@calstate.edu.

GVA:BL:lm AD NOAT 07-152(REVISION OF AD NOAT 07-025)

Attachment

**The California State University, Office of the Chancellor
Systemwide Financial Operations
Surplus Money Investment Fund (SMIF) Interest Distribution
For the Period 10/1/06 Thru 12/31/06**

| <u>Agency</u> | <u>Campus</u> | TR 069178 | TR 069179 | <u>Campus Total</u> |
|---------------|------------------|---------------------|---------------------|---------------------|
| | | **581 <u>FRF</u> | **583 <u>PRF</u> | |
| 6650 | Bakersfield | 142.38 | - | 142.38 |
| 6850 | Channel Islands | - | - | - |
| 6680 | Chico | - | 28,501.16 | 28,501.16 |
| 6690 | Dominguez Hills | 9,117.64 | - | 9,117.64 |
| 6700 | Fresno | - | - | - |
| 6710 | Fullerton | 4,323.41 | 27,697.45 | 32,020.86 |
| 6720 | Hayward | 454.48 | - | 454.48 |
| 6730 | Humboldt | - | - | - |
| 6740 | Long Beach | - | - | - |
| 6750 | Los Angeles | 4,418.44 | 11,714.83 | 16,133.27 |
| 6752 | Maritime Academy | 173.96 | 3,061.00 | 3,234.96 |
| 6756 | Monterey Bay | - | - | - |
| 6760 | Northridge | 279.50 | - | 279.50 |
| 6770 | Pomona | 3,779.79 | - | 3,779.79 |
| 6780 | Sacramento | 6,574.42 | 28.69 | 6,603.11 |
| 6660 | San Bernardino | 6,969.23 | 2,622.22 | 9,591.45 |
| 6790 | San Diego | 6,520.42 | 7,634.99 | 14,155.41 |
| 6800 | San Francisco | 28,359.42 | 14,069.66 | 42,429.08 |
| 6810 | San Jose | 7,829.72 | - | 7,829.72 |
| 6820 | San Luis Obispo | 2,488.94 | - | 2,488.94 |
| 6840 | San Marcos | 10,477.72 | - | 10,477.72 |
| 6830 | Sonoma | 23.50 | 59.06 | 82.56 |
| 6670 | Stanislaus | - | - | - |
| Total | | \$ 91,932.97 | \$ 95,389.06 | \$ 187,322.03 |

Journal Entries Required (FIRMS Code):

Campus

| | | |
|-------------------------------------|---------------|---------------|
| Fund 0948 CSU Fund (Various) | 452 | 472 |
| Debit | 305022 | 305022 |
| Credit | 506051 | 506051 |

| | | |
|---------------------------------|---------------|---------------|
| Fund 0948 -CSU Fund 0499 | 499 | 499 |
| Debit | 680051 | 680051 |
| Credit | 507001 | 507001 |

Chancellor's Office

| | | |
|--------|--------|--------|
| Debit | 507001 | 507001 |
| Credit | 101004 | 101004 |

****The SMIF Interest was earned in this Fund, but should be recorded in the Trust Fund (0948)**