

**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 30, 2008

**Code:** AD NOAT 08-068

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

**REVISED: REPLACES**  
**ADNOAT 08-051**  
**ADNOAT 08-062**

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

**Subject:** **REVISION OF ADNOATS 08-051 & 08-062**  
2002A Parking Prior Year Corrections via TC-24

**Legal Posting FY2007-08**  
**GAAP Posting FY2007-08**  
(When GAAP year = Legal year, no GAAP entry is needed)

The State Controller's Office has been requested to issue a TC-24 increasing or decreasing a campuses budget balance available. This is to correct the appropriation balance to cash for the 2002A Parking Systemwide Revenue Bonds.

The <i>campus</i> journal entry to record the transaction for SCO fund 580 is as follows:			
<b>Campus</b>	<b>Amount</b>	<b>Debit</b>	<b>Credit</b>
Sonoma	\$479,151.46	690002	305022
Sacramento	\$248,367.02	690002	305022
Northridge	\$65,211.07	305022	690002

The <i>Chancellors Office</i> journal entry to record the transaction for SCO fund 580 is as follows:			
<b>Campus</b>	<b>Amount</b>	<b>Debit</b>	<b>Credit</b>
Sonoma	\$479,151.46	305022	690002
Sacramento	\$248,367.02	305022	690002
Northridge	\$65,211.07	690002	305022

305022 Fund Balance Clearing  
690002 Prior Year Expenditure Adjustment

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

GVA:BL:td

AD NOAT 08-068 **(REVISION OF ADNOATS 08-051 & 08-062)**