GAAP Adjusting Entries — Special Revenue Funds (0498, 0839, 0890, 0947, and 0948)
Agency: (in thousands)
State University-Fiscal Management
Fiscal Year 2003-04

Acct no.	ACCOUNT TITLE	Fund 0498 ENTRY 1	Fund 0498 ENTRY 2	Fund 0839 ENTRY 3	Fund 0839 ENTRY 4	Fund 0890 ENTRY 5	Fund 0890 ENTRY 6	Fund 0947 ENTRY 7	Fund 0947 ENTRY 8	Fund 0948 ENTRY 9	Fund 0948 ENTRY 10	GRAND TOTAL
011	CASH & POOLED INVESTMENTS											0
012	INVESTMENTS											0
013	AMT. ON DEPOSIT WITH U.S. TREASURY											0
022	ACCOUNTS RECEIVABLE											0
024	DUE FROM OTHER FUNDS											0
025	DUE FROM OTHER GOVERNMENTS											0
028	PREPAID EXPENSES											0
032	OTHER ASSETS											0
436	INTERFUND RECEIVABLE											0
437	LOANS RECEIVABLE											0
610	ACCOUNTS PAYABLE											0
620	DUE TO OTHER FUNDS											0
630	DUE TO OTHER GOVERNMENTS											0
635	INTERFUND PAYABLE											0
637	LOANS PAYABLE											0
643	BENEFITS PAYABLE											0
644	DEPOSITS											0
646	COMPENSATED ABSENCES PAYABLE											0
650	ADVANCE COLLECTIONS											0
670	BOND INTEREST PAYABLE											0
642	TAX OVERPAYMENTS											0
678	OTHER LIABILITIES											0
910	RESERVED FOR ENCUMBRANCES											0
915	RESERVED FOR INTERFUND RECEIVABLE											0
920	RESERVED FOR LOANS RECEIVABLE											0
935	RESERVED FOR OTHER SPECIFIC PURPOSES											0
936	RESERVED FOR CONTINUING APPROP.											0
	OFFSET FOR RESERVES											0
950	UNDESIGNATED/Beg. Fd. Bal.											0
710	TAXES											0
770	INSURANCE PREMIUMS											0
715	INTERGOVERNMENTAL											0
720	LICENSES AND PERMITS											0
725	NATURAL RESOURCES											0
730	CHARGES FOR SERVICES											0
732	FEES											0
735	PENALTIES											0
740	INTEREST											0
775	MISCELLANEOUS											0
805	GENERAL GOVERNMENT											0
810	EDUCATION											0
815	HEALTH AND WELFARE											0
820	RESOURCES											0
825	STATE AND CONSUMER SERVICES											0
830	BUSINESS AND TRANSPORTATION											0
835	CORRECTIONAL PROGRAMS											0
840	PROPERTY TAX RELIEF											0
842	CAPITAL OUTLAY											0
845	PRINCIPAL RETIREMENT											0
850	INTEREST AND FISCAL CHARGES											0
790	OPERATING TRANSFERS IN											0
890	OPERATING TRANSFERS OUT											0
	GRAND TOTAL	0	0	0	0	0	0	0	0	0	0	0

DESCRIPTION OF ENTRY	Reclassify cash to investment	Reclassify LAIF to Accounts Receivable	Reclassify LAIF to Accounts Receivable	Reclassify LAIF to Accounts Receivable	Reclassify LAIF to Accounts Receivable	Reclassify LAIF to Accounts Receivable	Reclassify LAIF to Accounts Receivable	Reclassify LAIF to Accounts Receivable	Reclassify LAIF to Accounts Receivable	Eliminate Intra-Fund Loans