

THE CALIFORNIA STATE UNIVERSITY
Office of the Chancellor
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Date: December 8, 2005

Code: AD NOAT 05-173

To: Financial Managers
Accounting Officers
Budget Officers

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

Subject: Dormitory Construction Fund –
Move BAN expenditures to Bond accounts

Transfer Request: 059117
Legal Posting FY 2005-2006
GAAP Posting FY 2005-2006
(When GAAP year = Legal year, no GAAP entry is needed)

On November 29, 2005 a Plan of Financial Adjustment document number 059117 was filed with the State Controllers Office to move expenditures from the Bond Anticipation Note (BAN) expenditure accounts to the Revenue Bond expenditure accounts. The campuses, projects, total expenditures moved, a breakdown of the SCO sub-funds involved in the transaction and the journal entry to record the transaction on the campus books follows:

Campus Name	Agency Code	Project Number	BAN Sub-fund	BOND Sub-fund	Amount
Sacramento	6780	022	0576677	0576684	\$ 8,622,062.74
San Luis Obispo	6820	070	0576678	0576685	7,792,651.28
Long Beach	6740	065	0576679	0576687	3,810,010.11
Total					\$20,257,724.13

BAN accounts:

Debit 305022 Fund Balance Clearing
Credit Various Construction Expenditures

BOND accounts:

Debit Various Construction Expenditures
Credit 305022 Fund Balance Clearing

Questions may be directed to William Pittman at (562) 951-4612 or via e-mail at bpittman@calstate.edu.

GVA:BP:td AD NOAT 05-173