

*Financial Services*  
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**Date:** November 5, 2008

**Code: ADNOAT 08-105**

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

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

**Subject:** *Fund Balance Clearing Adjustments to Fund 0575*

**Transfer Request: N/A**  
**Legal Posting: FY 2008-09**  
**GAAP Posting: FY 2008-09**  
**(When GAAP year = Legal Year, no GAAP entry is needed)**

The following attachment reflects fund balance adjustments for the CSU Dormitory Revenue fund 575 in order to increase fund balance clearing to equal the correct Cash in state treasury amount in that fund. This comes as a result the decentralization of student unions in 2008.

Questions or comments regarding this ADNOAT should be directed to Brian Lee at (562)951-4399 or via e-mail at [blee@calstate.edu](mailto:blee@calstate.edu).

GVA: BL: im

ADNOAT 08-105  
Attachment

**CSU Campuses**  
Bakersfield  
Channel Islands  
Chico  
Dominguez Hills  
East Bay

Fresno  
Fullerton  
Humboldt  
Long Beach  
Los Angeles  
Maritime Academy

Monterey Bay  
Northridge  
Pomona  
Sacramento  
San Bernardino  
San Diego

San Francisco  
San José  
San Luis Obispo  
San Marcos  
Sonoma  
Stanislaus

## Systemwide Financial Operations Campus & CO Journal Entry Instructions

The **Campus** journal entry to record the transaction for SCO fund 575 is as follows:

Debit	<b>305022</b>	Fund Balance Clearing
Credit	<b>590002</b>	Prior Year Surplus Adjustment

The **Chancellors Office** journal entry to record the transaction for SCO fund 575 is as follows:

Debit	<b>590002</b>	Prior Year Surplus Adjustment
Credit	<b>305022</b>	Fund Balance Clearing

Agency	Campus	SCO Subfund	SCO Fund 575 CSU Fund 204
6680	Chico	007	139,231.05
6760	Northridge	032	498,038.05

The **Campus** journal entry to record the transaction for SCO fund 575 is as follows:

Debit	<b>590002</b>	Prior Year Surplus Adjustment
Credit	<b>305022</b>	Fund Balance Clearing

The **Chancellors Office** journal entry to record the transaction for SCO fund 575 is as follows:

Debit	<b>305022</b>	Fund Balance Clearing
Credit	<b>590002</b>	Prior Year Surplus Adjustment

Agency	Campus	SCO Subfund	SCO Fund 575 CSU Fund 204
6710	Fullerton	027	1,961.95
6790	San Diego	006	1,961.95
6800	San Francisco	019	1,961.95
6810	San Jose	005	1,961.95
6820	San Luis Obispo	008	1,961.95

**Note: This may cause your SAM99 to be out of balance due to the prior-year expenditure adjustment**