

Financial Services  
401 Golden Shore, 5th Floor  
Long Beach, CA 90802-4210

[www.calstate.edu](http://www.calstate.edu)

**Date:** January 25, 2010

**Code: ADNOAT 10-005**

**To:** Financial Managers  
Accounting Managers  
Financial Services, Accounting

**From:** Kathy Skara  
Manager, Capital Projects and Revenue Bonds  
Systemwide Financial Operations

**Subject:** *To Adjust Fund Balance Clearing Accounts Due to the Closing of Subfunds.*

**Transfer Request: N/A**  
**Legal Posting FY 2009-10**  
**GAAP Posting FY 2009-10**  
**(When GAAP year + Legal year, no GAAP entry is needed)**

The following attachment reflects Fund Balance Clearing adjustments due to the closing of subfund accounts at the SCO. Please note that these funds are now closed at the State Controller's Office and that this is the final entry for these subfunds.

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

KS:BL:td

ADNOAT 10-005  
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

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## Systemwide Financial Operations Campus & CO Journal Entry Instructions

**ADNOAT# 10-005  
Attachment**

Campus	Fund	CSU Fund	Amount
San Bernardino	0580-207	262	7,853.56
East Bay	0575-056	204	3,760.38

The **Campus(es)** journal entry to record the transaction is as follows:

Debit	590002	Prior Year Revenue Adjustment
Credit	305022	Fund Balance Clearing

The **Chancellor's Office** journal entry to record the transaction is as follows:

Debit	305022	Fund Balance Clearing
Credit	590002	Prior Year Revenue Adjustment

**NOTE: This may cause your SAM99 to be out of balance due to the prior year revenue adjustment**

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