

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

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Date: June 1, 2010 **Code: ADNOAT 10-044**

To: Financial Managers
Accounting Managers
Financial Services, Accounting

From: Kathy Skara
Manager, Capital Projects and Revenue Bonds
Financial Services Accounting

Subject: ***Transaction Request (TR099095) to Move RBAN Expenditures to New Bond Accounts.***

Legal Posting FY 2009-10
GAAP Posting FY 2009-10
(When GAAP year + Legal year, no GAAP entry is needed)

With the sale of the 2010AB Revenue Bonds we are now ready to close the Revenue Bond Anticipation Note (RBAN) accounts that were used to provide interim funding for our Revenue Bond Projects. To replenish the BAN funds all expenditures incurred will be moved to the new Bond accounts. The entry to move the expenditures at the State Controller's Office (SCO) was Transaction Request TC-38 TR099095. All of the campuses involved need to record the entry on their PeopleSoft system. The RBAN expenditure accounts were reduced to zero so the entry to move the expenditures should be straight forward. A worksheet has been attached with the amounts that were transferred between the accounts. The campus needs to credit the expenditures in the BAN account and debit the same expenditures in the new Bond account/s. The total amount should agree with the worksheet provided.

Questions or comments regarding this report should be directed to William Pittman at (562) 951-4612 or via email at bpittman@calstate.edu

KS:BP:td

ADNOAT 10-044
Attachment A
Attachment B

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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**CSU CHANCELLOR'S OFFICE
2010 AB BOND SALE AND EXPENDITURE TRANSFER TR099095
June-2010**

**ADNOAT 10-044
Attachment A**

CAMPUS	AGENCY NUMBER	PROJECT NUMBER	BAN	BONDS SER A	BONDS SER B	TOTAL
FULLERTON	6710	800	(13,014,127.20)	269,653.15	12,744,474.05	0.00
SAN BERNARDINO	6660	765	(3,136,696.53)	85,821.52	3,050,875.01	0.00
NORTHRIDGE	6760	818	(2,318,148.36)	2,318,148.36	0.00	0.00
EAST BAY	6720	797	(12,009,266.48)	1,750,063.90	10,259,202.58	0.00
SAN DIEGO	6790	1007	0.00	0.00	0.00	0.00
SAN LUIS OBISPO	6820	757	(1,355,438.93)	29,456.79	1,325,982.14	0.00
SAN MARCOS	6840	711	(293,277.35)	293,277.35	0.00	0.00
NORTHRIDGE	6760	690	(1,105,165.00)	0.00	1,105,165.00	0.00
FULLERTON	6710	689	(4,841,269.53)	174,313.36	4,666,956.17	0.00

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Systemwide Financial Operations Campus Journal Entry Instructions

**AD NOAT# 10-044
Attachment B**

The Campus journal entry to record TR099095 in the **NEW Bond** account:

Transaction Type	Object Code	Description
Debit	ANY	Expenditures
Credit	305022	Fund Balance – Clearing Account (MUST USE!)

The Campus journal entry to record TR099095 in the **OLD RBAN** account:

Transaction Type	Object Code	Description
Debit	305022	Fund Balance – Clearing Account (MUST USE!)
Credit	ANY	Expenditures

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