

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

www.calstate.edu

Date: June 24, 2010 **Code: ADNOAT 10-059**

To: Financial Managers **REVISED: REPLACES**
Accounting Managers **ADNOAT 10-048**
Financial Services, Accounting

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

Subject: **REVISION OF AD NOAT 10-048 - Long Beach Parking Fund 0580-209 Adjustments**

Transfer Request: 099116
Legal Posting FY 2009-10
GAAP Posting FY 2009-10
(When GAAP year + Legal year, no GAAP entry is needed)

This is a revision of AD NOAT 10-048. The Journal Entry on AD NOAT 10-048 needs to be reversed and replaced by the Journal Entry on this AD NOAT. The same information behind the reason for the ADNOAT still applies. The State Controller's Office has been requested to transfer funds from the Campus DRF Long Beach Parking Fund to the Chancellor's Office. The transfer is an adjustment to AN 10-019 which included a \$6,722.96 prior year expenditure adjustment. Of the \$6,722.96 booked \$610.63 was really SMIF interest earnings for July-September 2008. This ADNOAT is correcting that adjustment made. The SMIF earnings has now been transferred in Fund 0948 via CPO 09-0541.

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

KS:BL:td

ADNOAT 10-059(**REVISION OF ADNOAT 10-048**)
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

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

www.calstate.edu

Systemwide Financial Operations Campus & CO Journal Entry Instructions

ADNOAT 10-059
REVISION OF ADNOAT 10-048
Attachment

Campus	Fund	CSU Fund	Amount
Long Beach	0580-209	262	\$610.63

The **Campuses** journal entry to record the transaction is as follows:

Debit	690002	Prior Year Expenditure adjustment
Credit	305022	Fund Balance Clearing

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

Debit	101004	Cash in State Treasury
Credit	690002	Prior Year Expenditure adjustment

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

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