

**THE CALIFORNIA STATE UNIVERSITY**  
**Office of the Chancellor**  
**401 Golden Shore, 5<sup>th</sup> Floor**  
**Long Beach, California 90802-4210**  
**(562) 951-4610**

**Date:** April 19, 2007

**Code:** AD NOAT 07-055  
**REVISED; REPLACES**  
**AD NOAT 06-167**

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

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

**Subject:** **REVISION OF AD NOAT 06-167** - California State University, Channel Islands Site Authority November 1, 2006 Lease Payment to CSU Channel Islands CSU Channel Islands Library Financing

**Legal Posting FY2006-07**  
**GAAP Posting FY2006-07**  
**(When GAAP year = Legal year, no GAAP entry is needed)**

Per the terms of the Ground and Facility Lease dated as of April 1, 2005 by and between The Board of Trustees of the California State University (CSU) and the California State University, Channel Islands Site Authority (Site Authority), the Site Authority authorize the transfer of \$168,144.95 to the campus for the following:

The lease rental payment is for November 1, 2006.

We have requested the State Controller's Office to process this transaction with PFA069067.

**Please note the FIRMS object code change below.**

The *campus* journal entry to record PFA for SCO Fund 580 are as follows:

Debit	305022	Fund Balance Clearing	
Credit	503401	Private Contributions Revenue	Maps to 723002 for GAAP

The *Chancellor's Office* will be recording the following journal entry for SCO Fund 0948000-6620-1971-510-D:

Debit	<b>660826</b>	<b>Gift Expense</b>	Manually reclassify to 723002 in GAAP
Credit	101004	Cash in State Treasury	

If you have any questions, please contact Cindy Gong at (562) 951-4542 or via e-mail at [cgong@calstate.edu](mailto:cgong@calstate.edu).

GVA:CG:lm AD NOAT 07-055(REVISION OF AD NOAT 06-0167)