

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:** May 28, 2008

**Code:** AD NOAT 08-049

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

**REVISED: REPLACES  
ADNOAT 08-047**

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

**Subject:** **REVISION OF ADNOAT 08-047**  
**SCO REVERSALS OF PFAS FROM CO TF TO CAMPUSES**

**Legal Posting FY2007-08**  
**GAAP Posting FY2007-08**  
(When GAAP year = Legal year, no GAAP entry is needed)

The State Controller's Office has been requested to record the various systemwide charges or credits indicated for your respective campus on Plan of Financial Adjustment/Transfer Request listed above. The attachment will give you the details of the charges or credits.

Questions or comments regarding this ADNOAT or the FIRMS Object Code, please directed to June Cacho (562) 951-4654 or via e-mail at [jcacho@calstate.edu](mailto:jcacho@calstate.edu)

GVA: JC: td

AD NOAT 08-049 (REVISION OF ADNOAT 08-047)  
Attachment

**Systemwide Financial Operations**

**REVERSAL TF PFAs FOR PAYROLL ADJUSTMENTS FROM CO 0948 TO CAMPUSES 0948/0947**

| AGENCY  | CAMPUS              | JE 0050206<br>COR JE 00310<br>PFA 079001 | JE 0050207 COR<br>JE 00472<br>PFA 079002 | JE 0050208 COR<br>JE 00774<br>PFA 079004 | JE 0050209 COR<br>JE 01047<br>PFA 079005 | JE 0050210 COR<br>JE 01218<br>PFA 079008 | JE 0050211 COR<br>JE 01390<br>PFA 079009 | JE 0050211 COR<br>JE 01390<br>FUND 0947 | JE 0050214<br>COR JE 15603<br>PFA 079035 | JE 0050212 COR<br>JE 05592<br>PFA 079037 | JE 0050205 COR<br>JE 05906<br>PFA 079040 | JE 0050213 COR<br>JE 08271<br>PFA 079057 | TOTAL PFA       | TOTAL PFA<br>REVERSALS |
|---|---------------------|--|--|--|--|--|--|---|--|--|--|--|-----------------|------------------------|
| 6650  | BAKERSFIELD         |  |  |  |  |  |  |   |  |  |  |  | 0.00            | 0.00                   |
| 6660  | SAN BERNARDINO      |  |  |  |  |  |  |   |  |  | (356,900.00)                             |  | (356,900.00)    | 356,900.00             |
| 6670  | STANISLAUS          |  |  |  |  |  |  |   |  |  |  |  | 0.00            | 0.00                   |
| 6680  | CHICO               |  |  |  |  |  |  |   |  |  | (430,300.00)                             |  | (430,300.00)    | 430,300.00             |
| 6690  | DOMINGUEZ HILLS     |  |  |  |  |  |  |   |  |  |  |  | 0.00            | 0.00                   |
| 6700  | FRESNO              |  |  |  |  |  |  |   |  |  | (183,300.00)                             |  | (183,300.00)    | 183,300.00             |
| 6710  | FULLERTON           | 325,395.33                               | 1,030,419.83                             |  |  | 9,499.18                                 | 88,452.85                                |   | 3,360,000.00                             |  |  |  | 4,813,767.19    | (4,813,767.19)         |
| 6720  | EAST BAY/HAYWARD    |  |  |  |  |  |  |   |  |  | (196,100.00)                             |  | (196,100.00)    | 196,100.00             |
| 6730  | HUMBOLDT            |  |  |  |  |  |  |   |  |  |  |  | 0.00            | 0.00                   |
| 6740  | LONG BEACH          |  |  |  |  | 58,204.60                                |  |   |  |  | 1,574,500.00                             |  | 1,632,704.60    | (1,632,704.60)         |
| 6750  | LOS ANGELES         |  |  | 23,558.19                                | 126,641.79                               | 77,858.47                                | 120,980.57                               |   |  |  | (422,100.00)                             |  | (73,060.98)     | 73,060.98              |
| 6752  | MARITIME ACADEMY    |  |  |  |  |  |  |   |  |  |  |  | 0.00            | 0.00                   |
| 6756  | MONTEREY BAY        |  |  |  |  |  |  |   |  |  | (217,800.00)                             |  | (217,800.00)    | 217,800.00             |
| 6760  | NORTHRIDGE          |  |  |  |  |  |  |   |  | 500,000.00                               | 1,753,000.00                             |  | 2,253,000.00    | (2,253,000.00)         |
| 6770  | POMONA              |  |  |  |  |  |  |   |  |  |  | 1,500,000.00                             | 1,500,000.00    | (1,500,000.00)         |
| 6780  | SACRAMENTO          |  |  |  |  |  |  |   |  |  | (272,200.00)                             |  | (272,200.00)    | 272,200.00             |
| 6790  | SAN DIEGO           |  |  |  |  |  |  |   |  |  |  |  | 0.00            | 0.00                   |
| 6800  | SAN FRANCISCO       |  |  |  |  | 579,728.61                               | 513,512.54                               | 606.59                                  |  |  |  |  | 1,093,847.74    | (1,093,847.74)         |
| 6810  | SAN JOSE            |  |  |  |  |  |  |   |  |  | 1,027,500.00                             |  | 1,027,500.00    | (1,027,500.00)         |
| 6820  | SAN LUIS OBISPO     |  |  |  |  |  |  |   |  |  | (203,900.00)                             |  | (203,900.00)    | 203,900.00             |
| 6830  | SONOMA              |  | 250,000.00                               |  |  |  |  |   |  |  | (395,100.00)                             |  | (145,100.00)    | 145,100.00             |
| 6840  | SAN MARCOS          |  |  |  |  |  |  |   |  |  |  |  | 0.00            | 0.00                   |
| 6850  | CHANNEL ISLANDS     |  |  |  |  |  |  |   |  |  |  |  | 0.00            | 0.00                   |
| 6620  | CHANCELLOR'S OFFICE | (325,395.33)                             | (1,280,419.83)                           | (23,558.19)                              | (126,641.79)                             | (725,290.86)                             | (722,945.96)                             | (606.59)                                | (3,360,000.00)                           | (500,000.00)                             | (1,677,300.00)                           | (1,500,000.00)                           | (10,242,158.55) | 10,242,158.55          |
|   | PFA TOTAL           | 0.00                                     | 0.00                                     | 0.00                                     | 0.00                                     | 0.00                                     | 0.00                                     | 0.00                                    | 0.00                                     | 0.00                                     | 0.00                                     | 0.00                                     | 0.00            | 0.00                   |
| <b>CAMPUS ENTRIES REQUIRED (USING FIRMS OBJECT CODE):</b> |                     |  |  |  |  |  |  |   |  |  |  |  |                 |                        |
|   |                     |  |  |  |  |  |  |   |  |  |  |  |                 |                        |
| <b>EXPENDITURES</b>                                       |                     | <b>305022</b>                            | <b>305022</b>                            | <b>305022</b>                            | <b>305022</b>                            | <b>305022</b>                            | <b>305022</b>                            | <b>305022</b>                           | <b>305022</b>                            | <b>305022</b>                            | <b>305022</b>                            | <b>305022</b>                            | <b>DR</b>       | <b>CR</b>              |
| <b>BANK ACCOUNT</b>                                       |                     | <b>660090</b>                            | <b>660090</b>                            | <b>660090</b>                            | <b>660090</b>                            | <b>660090</b>                            | <b>660090</b>                            | <b>660090</b>                           | <b>571000</b>                            | <b>571000</b>                            | <b>660090</b>                            | <b>571000</b>                            | <b>CR</b>       | <b>DR</b>              |
| <b>CO ENTRIES REQUIRED (USING FIRMS OBJECT CODE):</b>     |                     |  |  |  |  |  |  |   |  |  |  |  |                 |                        |
|   |                     |  |  |  |  |  |  |   |  |  |  |  |                 |                        |
| <b>BANK ACCOUNT</b>                                       |                     | <b>660090</b>                            | <b>660090</b>                            | <b>660090</b>                            | <b>660090</b>                            | <b>660090</b>                            | <b>660090</b>                            | <b>660090</b>                           | <b>671000</b>                            | <b>671000</b>                            | <b>660090</b>                            | <b>671000</b>                            | <b>DR</b>       | <b>CR</b>              |
| <b>EXPENDITURES</b>                                       |                     | <b>305022</b>                            | <b>305022</b>                            | <b>305022</b>                            | <b>305022</b>                            | <b>305022</b>                            | <b>305022</b>                            | <b>305022</b>                           | <b>305022</b>                            | <b>305022</b>                            | <b>305022</b>                            | <b>305022</b>                            | <b>CR</b>       | <b>DR</b>              |