

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

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**Date:** December 18, 2009

**Code: ADNOAT 09-068**

**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 Closing 0580 Funds.*

**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 for the CSU Dormitory Revenue Fund 0580 due to the closing of subfund accounts in that fund. 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 09-068  
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 09-068  
Attachment**

Campus	Fund	CSU Fund	Amount
Sonoma	0580-200	262	12,728.47
Sacramento	0580-201	262	3,973.17
Northridge	0580-202	262	23,692.98
Fullerton	0580-203	262	1,163.32
Dominguez Hills	0580-057	265	5,194.32
Fresno	0580-004	265	24,786.78
Long Beach	0580-003	265	25,242.20
Sacramento	0580-015	265	3,691.06
Northridge	0580.401	268	1,997.55
Sacramento	0580-402	268	636.00

The **Campuses** journal entry to record the transaction for SCO Fund 0580 is as follows:

Debit	590002	Prior Year Revenue Adjustment
Credit	305002	Fund Balance Clearing

The **Chancellor's Office** journal entry to record the transaction for SCO fund 0580 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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