**Boise State University**  
**JOURNAL ENTRY FORM**

Forward to Administrative Accounting  
Email: [JEUploads@boisestate.edu](mailto:JEUploads@boisestate.edu)

Submitted by: Suzy White  
Date: 3/15/11  
Department/Unit: Administrative Accounting  
Extension: 62543

**Description of transaction:**  
Idaho Centennial AGA payment  
Correct Voucher 00860607 - original transaction charged to wrong account code  
Reclassify from account 506000 to 507000

**Journal Entry Lines:**

<table>
<thead>
<tr>
<th>Department ID</th>
<th>Account</th>
<th>Amount (+ or -)</th>
<th>Line Ref</th>
<th>Line Description</th>
<th>Project ID</th>
<th>Chartfield1</th>
</tr>
</thead>
<tbody>
<tr>
<td>904L101001</td>
<td>507000</td>
<td>340.00</td>
<td>00769806</td>
<td>Rhonda McFarland regist</td>
<td></td>
<td></td>
</tr>
<tr>
<td>904L101001</td>
<td>506000</td>
<td>(340.00)</td>
<td>00769806</td>
<td>Rhonda McFarland regist</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

In this example, an incorrect account code was charged for the expense. This journal corrects the original transaction by debiting the correct account 507000 and crediting the account charged in error - 506000.