

THE CALIFORNIA STATE UNIVERSITY
Office of the Chancellor
400 Golden Shore Drive
Long Beach, California 90802-4275
(562) 985-2900

Date: February 23, 1999 **Code:** AD 99-04

To: Vice-Presidents for Administration

From: William P. Musselman
Acting Accounting Director
Business and Finance

Subject: Revised Plan of Financial Adjustment

The State Controller's Office has approved the attached revised Plan of Financial Adjustment (PFA). The plan was changed to incorporate fund 0574 and Channel Islands agency 6850. Effective immediately, PFAs must refer to "a continuing plan of financial adjustment approved by the State Controller on February 5, 1999."

Please note that PFAs are not intended to be a means of providing working capital advances, nor overcoming cash flow problems. They are also not to be used to distort interest earnings or potential interest earnings between funds. Corrections of prior PFAs, transfer of funds and other journal entries must be submitted as a separate request, not a PFA.

If you have questions, please refer to SAM Section 8452, or contact Ruth Stipp at (562) 985-2900.

WPM:RS:tp AD 99-04

Attachment

Distribution: Ms. Lee Ramirez, State Controller's Office
Accounting Officers
Chancellor's Office Accounting Staff

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BAKERSFIELD • CHICO • DOMINGUEZ HILLS • FRESNO • FULLERTON • HAYWARD • HUMBOLDT • LONG BEACH • LOS ANGELES • MARITIME ACADEMY • MONTEREY BAY
NORTHBRIDGE • POMONA • SACRAMENTO • SAN BERNARDINO • SAN DIEGO • SAN FRANCISCO • SAN JOSE • SAN LUIS OBISPO • SAN MARCOS • SONOMA • STANISLAUS

OFFICE OF THE CHANCELLOR
TELEPHONE: (562) 985-2900

June 15, 1998

APPROVED 2/5/99
KATHLEEN CONNELL, STATE CONTROLLER

By Jim Nees
Chief, Division of Accounting and Reporting

PLAN: CSU 1
REVISED: 7/1/98

Dr. Kathleen Connell
State Controller's Office
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, California 94250-5875

Subject: The California State University Systemwide Reimbursement
Plan of Financial Adjustment

Dear Dr. Connell,

In accordance with Sections 11251 and 16365 of the Government Code, we request that you approve this systemwide Reimbursement Plan of Financial Adjustment ("Plan") for The California State University (CSU). This Plan is intended to include all funds used by twenty-four entities of the CSU 6620 through 6850.

I request that this Plan begin July 1, 1998 and continue in effect thereafter from year to year, until amended or rescinded. Additionally, this plan when approved will supersede all previously approved plans for organization codes 6620 through 6850.

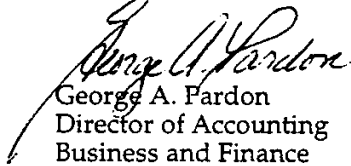
1. On the basis of the data set forth in the records maintained at the identified CSU entity, The California State University entity will identify amounts expended in one fund which are properly allocable to another fund or funds. On the basis of the data set forth in the records maintained at the Chancellor's Office (Organization Entities 6620), amounts of income and expense will be recharged to and from the other organizational entities within The California State University.
2. The funds on Attachment B are covered by this plan.
3. Monthly, the CSU entity will file a request with the State Controller to reimburse expenditures from the fund where the original expenditure was incurred to the fund(s) where the expenditure should be charged.
4. Requests for reimbursement under this plan will be accompanied by such supporting detail as the State Controller may require.
5. Amounts deposited in Fund 498 - Higher Education Fees & Income, CSU will be transferred to General Fund Support, Revenue Transferred In.

Dr. Kathleen Connell
June 15, 1998
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6. Requests for reimbursements under this plan will be:
- a. Addressed to the State Controller, Division of Accounting, P.O. Box 942850, Sacramento, CA 94250.
 - b. Certified by an authorized officer of The California State University entity on the submission form.
 - c. Submitted on the CSU standard Reimbursement Plan of Financial Adjustment form which will contain the following language:

"I hereby certify under penalty of perjury that I am duly appointed, qualified and acting officer of the herein named State agency, department, board, commission, office or institution; that the within transfer is in all respects true, correct, and in accordance with all applicable provisions or restrictions in the Budget Act, Federal Regulations, or other statute pertaining to the particular appropriation."

Sincerely,

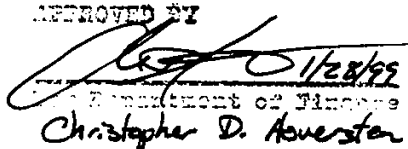

George A. Pardon
Director of Accounting
Business and Finance

GAP:WPM:tp

Attachments

Approved by the State Controller:

By _____
Title _____
Date _____
Tel. No. _____

APPROVED BY

1/28/99
Department of Finance
Christopher D. Auersten

The California State University (CSU)

Entities

as of July 1, 1998

<u>CSU Entity</u>	<u>State Agency Code</u>
CSU, Bakersfield	6650
CSU, Channel Islands	6850
CSU, Chico	6680
CSU, Dominguez Hills	6690
CSU, Fresno	6700
CSU, Fullerton	6710
CSU, Hayward	6720
Humboldt State University	6730
CSU, Long Beach	6740
CSU, Los Angeles	6750
California Maritime Academy	6752
CSU, Monterey Bay	6756
CSU, Northridge	6760
California State Polytechnic University, Pomona	6770
CSU, Sacramento	6780
CSU, San Bernardino	6660
San Diego State University	6790
San Francisco State University	6800
San Jose State University	6810
California Polytechnic State University, San Luis Obispo	6820
CSU, San Marcos	6840
Sonoma State University	6830
CSU, Stanislaus	6670
CSU, Systemwide Program	6620

The California State University (CSU)

Funds

as of July 1, 1998

0001	General Fund - Inclusive of all items
0036	Special Account for Capital Outlay
0140	California Environmental License Plate Fund
0146	Capital Outlay for Public Higher Education
0189	Energy and Resource Fund - Energy Account
0377	Higher Education Earthquake Fund
0498	Higher Education Fees and Income, CSU
0505	Affordable Student Housing Revolving Fund
0525	High Technology Education Revenue Bond Fund
0573	State University and College Continuing Education Revenue Fund
0574	Higher Education Capital Outlay Bond Fund - 1998
0575	State College Dormitory Building Maintenance and Reserve Fund
0576	Dormitory Construction Fund, California State University
0578	California State University and Colleges Dormitory Interest and Redemption Fund
0580	California State University and Colleges Dormitory Revenue Fund
0581	State University and Colleges Facilities Revenue Fund
0583	State University and Colleges Parking Revenue Fund
0658	Higher Education Capital Outlay Bond Fund - 1996
0660	Public Building Construction Fund
0705	1992 Higher Education Capital Outlay Bond Fund
0736	Construction Program Fund, State
0782	Higher Education Capital Outlay Bond Fund
0785	Higher Education Capital Outlay Bond Fund - 1988
0791	Higher Education Capital Outlay Bond Fund - 1990
0838	California Maritime Academy Lottery Education Fund
0839	California State University Lottery Education Fund
0890	Federal Trust Fund
0942	Special Deposit Fund
0947	California State University and Colleges Special Projects Fund
0948	California State University and Colleges Trust Fund