



Financial Services  
401 Golden Shore, 5th Floor  
Long Beach, CA90802-4210  
www.calstate.edu

Mary Ek  
Assistant Vice Chancellor/Controller  
562-951-4540

**Memo: FS 2019-02**

**Date:** September 18, 2019

**To:** Assistant Vice Presidents, Business and Finance  
Accounting Officers  
Budget Officers

**From:** Mary Ek, Assistant Vice Chancellor/Controller, Financial Services

**Subject:** Revised Plan of Financial Adjustment

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The State Controller's Office has approved the attached Plan of Financial Adjustment (PFA). The plan was updated to conform to the current format reflected in State Administrative Manual section 8452.1 and to add SCO fund 3290. Effective immediately, PFAs must refer to "...our Plan of Financial Adjustment approved by the SCO on September 13, 2019."

Please note that PFAs are not intended to be a means of providing working capital advances, nor overcoming cash flow problems. Chapter 29 section 3.12 of the legal accounting and reporting manual has further details about this transaction type.

Thank you for your assistance in this process.

ME:SP:sh

**Attachment:**

- Master PFA approved September 13, 2019

**Cc:** *Financial Officer's Association (FOA)*  
*Financial Standards Advisory Committee (FSAC)*  
*Financing and Treasury*

## Memorandum

**To:** Mark Ek  
Assistant Vice Chancellor/Controller  
California State University  
Financial Services  
401 Golden Shore, 5<sup>th</sup> Floor  
Long Beach, CA 90802-4210

**Date:** September 13, 2019

**From:** *JH* State Controller's Office  
*for* Lina Chan, Manager  
Bureau of Accounting and Consulting  
State Accounting and Reporting Division

**Subject:** APPROVED PLAN OF FINANCIAL ADJUSTMENT

The enclosed is the Plan of Financial Adjustment (PFA) dated August 2, 2019 submitted to the State Controller's Office effective July 1, 2019 and to continue until amended or rescinded. The PFA for the California State University has been approved in accordance with Government Code sections 11251 and 16365 along with the Department of Finance's approval in relation to the mixing of characters.

All future requests for transfer under this PFA should reflect the approval date as shown.

If you have questions regarding this PFA, please email Jessica Lin-Su at [JLinsu@sco.ca.gov](mailto:JLinsu@sco.ca.gov) or call (916) 322-4593.

LC:jl

Enclosure (1)

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

[www.calstate.edu](http://www.calstate.edu)

Department of Finance  
Attn: Education Systems Unit  
915 L Street  
Sacramento, CA 95814

State Controller's Office  
State Accounting and Reporting Division  
3301 C Street, Suite 760  
Sacramento, CA 95816

### PLAN OF FINANCIAL ADJUSTMENT (No. CSU I)

We request that the Department of Finance and the State Controller approve the following Plan of Financial Adjustment (PFA) under Government Code Sections 11251 and 16365 to begin July 1, 2019 and to continue until amended or rescinded.

1. As used herein, the following terms have the meanings set forth below:
  - a. "Agency" means the California State University that is made up of twenty-four entities that use the organization codes detailed in Attachment A.
  - b. "Primary Appropriation" means item [see entity list in Attachment A]-510-0948, Chapter 1362, Statute 1971 for the support of the California State University.
  - c. "Special Appropriation" means any appropriation other than the main support appropriation in the Budget Act or an appropriation from other legislation. Please see Attachment B for the list of funds used by the California State University.
  - d. "Covered Expenditures" means the expenditure incurred by the Agency properly chargeable to the Primary Appropriation or Special Appropriations.
  - e. "Federal Trust Fund Accounts" are specific accounts created in the Federal Trust Fund to hold Federal funds as approved by the State Controller's Office on Form AUD 10A.
2. All covered expenditures may be paid, in the first instance, from the Primary Appropriation.
3. On the basis of data set forth in the records maintained by the Agency and in accordance with the plan of cost allocation employed by it, the Agency will determine and record the amounts expended from the Primary Appropriation.
4. Once a month, the Agency shall file a request with the State Controller to transfer from the Primary Appropriation as established under "1. b.," above, an amount which equals expenditures determined under "3," above, which are chargeable to the Special Appropriations. Such a transfer may be made on an estimated basis, if needed, and then must be followed by an actual expenditure transfer for the month.
  - a. As an advance as authorized by Government Code Section 16365(b), an amount the Department anticipates will be expended for the purpose of the Federal funds. Or,
  - b. To reimburse the Appropriation(s) for expenditures made on behalf of the Federal Trust Fund Account(s).

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

5. At any time after the end of a period covered by previous requests for transfer of funds, the Agency may file with the State Controller requests for transfer to make final adjustments after the close of such period.
6. On the basis of the data set forth in the records maintained at the Chancellor's Office (Organization Entity 6610/6620), administration and other costs that need to be distributed from the CO to campuses will be recharged to the CSU entities listed on Attachment A.
7. Requests for transfer under this plan will be accompanied by such supporting detail as may be normally required by the Department of Finance and the State Controller.

Requests for transfers under this plan will be addressed to the State Controller's Office, State Accounting and Reporting Division, 3301 C Street, Suite 760, Sacramento, CA 95816, and be certified in 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 or other statute pertaining to the particular appropriation.

California State University

Print Name: Mary Ek

Signature: 

Title: Assistant Vice Chancellor/Controller

Date: 8/2/19

Telephone: 562-951-4671

**APPROVALS:**

Approved by Department of Finance

Print Name: CHRIS FERGUSON

Signature: 

Title: Assistant Program Budget Manager

Date: 8/15/2019

Telephone: 916-445-0328

Approved by State Controller

Print Name: LINA CHAN

Signature:  L. C

Title: Manager - State Acctng + Consulting

Date: 9/13/19

Telephone: (916) 324-8365

Attachment A  
PLAN: CSU I  
REVISED: 07/01/2019

The California State University (CSU)  
Entities  
as of July 1, 2019

<u>CSU Entity</u>	<u>Organization Code</u>
CSU, Bakersfield	6650
CSU, Channel Islands	6850
CSU, Chico	6680
CSU, Dominguez Hills	6690
CSU, Fresno	6700
CSU, Fullerton	6710
CSU, East Bay	6720
Humboldt State University	6730
CSU, Long Beach	6740
CSU, Los Angeles	6750
California State University 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
Total California State University	6610
CSU Statewide Program	6620

Attachment B  
PLAN: CSU I  
REVISED: 07/01/2019

The California State University (CSU)  
Funds and Appropriations covered  
as of July 1, 2019

Funds and Appropriations listed by Ref/Item-SCO Fund and authority

001-0001	Budget Act Item ✓
00116-0001	Chapter 23, Statute 2016 ✓
00118-0001	Chapter 29, Statute 2018 ✓
501-0001	Chapter 575, Statute 2012 ✓
501-0505	Chapter 1125, Statute 1983 ✓
501-0576	Chapter 1153, Statute 1947 ✓
803-0576	Chapter 1153, Statute 1947 ✓
501-0578	Chapter 1153, Statute 1947 ✓
501-0658	Chapter 1027, Statute 1965 ✓
596-0658	Chapter 856, Statute 1991 ✓
30114-0660	Chapter 268, Statute 2008 ✓
30116-0660	Chapter 268, Statute 2008 ✓
301-0668004	Chapter 33, Statute 2011 ✓
301-0668012	Chapter 20, Statute 2013 ✓
001-0890	Chapter 93, Statute 1989 ✓
510-0948	Chapter 1362, Statute 1971 ✓
001-3290	Budget Act Item ✓
501-6028	Chapter 1027, Statute 1965 ✓
596-6028	Chapter 856, Statute 1991 ✓
501-6041	Chapter 1027, Statute 1965 ✓
596-6041	Chapter 856, Statute 1991 ✓
501-6048	Chapter 1027, Statute 1965 ✓
596-6048	Chapter 856, Statute 1991 ✓