

Financial Services  
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Long Beach, CA 90802-4210

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

**Date:** August 21, 2008

**Code: ADNOAT 08-088**

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

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

**Subject:** *CPDC Builders Risk Premium & Construction Seismic Self Insurance Premium, for the CSU San Francisco J. Paul Leonard Library & Sutro Library, Phase 1 Construction Project.*

**Transfer Request: TR089019**

**Legal Posting: FY 2008-09**

**GAAP Posting: FY 2008-09**

**(When GAAP year =Legal Year, no GAAP entry is needed)**

Per a request from Nancy Frelander-Paice, Fiscal Manager CPDC, a Plan of Financial Adjustment (PFA) was prepared to recover Builders Risk Insurance Premiums and Construction Seismic Self-Insurance Premiums from the CSU San Francisco J. Paul Leonard Library & Sutro Library Phase I construction project. The campus and the Chancellor's Office both need to record their respective journal entries as described in attachment A the expenditure detail can be found on attachment B.

Questions or comments regarding this ADNOAT or the FIRMS Object Code should be directed to William Pittman at (562)951-4612 or via e-mail at [bpittman@calstate.edu](mailto:bpittman@calstate.edu).

GVA: WP: Im

ADNOAT 08-088  
Attachment A  
Attachment B

**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

## Systemwide Financial Operations Campus & CO Journal Entry Instructions

The **Campus(es)** journal entry to record TR089019 is as follows:

Object Code		
Debit	<b>607033</b>	Capital - Construction Other - Risk & Seismic Premiums + CPDC & Accounting Fees
Credit	<b>305022</b>	Fund Balance - Clearing Account

The **Chancellor's Office** journal entry to record TR089014 in SCO Fund 0948000-6620-1971-510-D is as follows:

	Account	Fund	Dept.	Description
Debit	<b>101004</b>			Cash in State treasury
Credit	<b>580093</b>	54209	1089	Misc. Non-Operating Revenue - Risk Insurance & CPDC Fees
Credit	<b>580093</b>	54201	1089	Misc. Non-Operating Revenue - Seismic Insurance

ADNOAT # 08-088

Attachment B



**CSU OFFICE OF THE CHANCELLOR  
CPDC PFA REQUEST**

August 21, 2008

CAMPUS CODE	PROJECT DESCRIPTION	PROJECT NUMBER	CPDC NUMBER	APPROPRIATION	ADMINISTRATION FEES CPDC	ACCTG	RISK INSURANCE	SEISMIC INSURANCE	TOTALS
6800	J. Paul Leonard Library & Sutro Library, Phase I	396	7395	0660159-6800-2001-801-06-84-104-D	0.00	0.00	48,082.03	16,368.00	64,450.03
TOTALS					<u>0.00</u>	<u>0.00</u>	<u>48,082.03</u>	<u>16,368.00</u>	<u>64,450.03</u>