

THE CALIFORNIA STATE UNIVERSITY
Office of the Chancellor
401 Golden Shore, 5th Floor
Long Beach, California 90802-4210
(562) 951-4610

Date: August 12, 2005 **Code: AD NOAT 05-118**

To: Financial Managers
Accounting Officers
Budget Officers

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

Subject: Revision of AD NOAT 05-109
2005/06 CSURMA premiums

Legal Posting FY2005-06
GAAP Posting FY2005-06
(When GAAP year = Legal year, no GAAP entry is needed)

The attached spreadsheet from the California State University Risk Management Authority (CSURMA) identifies the annual risk pool contributions your campus will pay for fiscal year 2005/2006. The amounts listed will be charged to your campus via a plan of financial adjustment (PFA). Each campus should have already received their invoices.

Since CSURMA has already received payments via check from some campuses, only the amounts listed under "PFA Amounts" on the attachment will be collected with this transaction. Campuses should record the expenses as listed on the attached spreadsheet.

The State Controller has been requested to record these charges with Plan of Financial Adjustment TR059014 dated August 3, 2005.

Please contact Ms. Michelle Schlack at (562) 951-4568 with questions related to the invoices or Mrs. Lisa Gibbons at (562) 951-4621 or via e-mail at lgibbons@calstate.edu with questions related to the transfer.

GVA:LG:tp AD NOAT 05-118

Attachment

cc: Ms. Charlene Minnick
Ms. Michelle Schlack
Ms. Lisa Gibbons

**California State University Risk Management Authority
Annual Program Contribution Summary For PFA 05-9014
FY 2005/06**

Program

Campus	Workers'					Invoice Total
	Liability	Compensation	IDL/NDI/UI	Property	AIME	
PFA Amounts:						
Dominguez Hills	392,094	2,166,009	411,149	142,658	67,537	3,179,447
Humboldt	262,690	1,155,324	293,066	223,969	116,953	2,052,002
Long Beach				(9,635)	3,616	(6,019)
Los Angeles	330,952	2,848,621	462,189	414,649	61,319	4,117,730
Monterey Bay	367,920	683,053	120,383	64,516	11,331	1,247,203
Pomona					57,922	57,922
San Diego					239,504	239,504
San Francisco	674,138	3,125,318	1,009,811	442,730		5,251,997
Sonoma	284,584	1,769,054	455,165	210,826	26,933	2,746,562
Chancellor's Office	(102,650)	88,040		193		(14,417)
Chancellor's Office-Systemwide	325,132			1,480,036		1,805,168
PFA Totals	2,534,860	11,835,419	2,751,763	2,969,942	585,115	20,677,099

Payments By Check:							Payment Date
	Liability	Compensation	IDL/NDI/UI	Property	AIME	Invoice Total	
Bakersfield	291,364	864,438	120,800	85,982	85,496	1,448,080	09/01/2004
Bakersfield	(31,202)	25,662	5,893	2,564	1,751	4,668	07/08/2005
Channel Islands	67,903	184,384	1,184	32,775		286,246	07/07/2004
Channel Islands	20,267	110,914	15,259	4,916		151,356	06/30/2005
Chico	473,561	1,655,647	397,887	289,734	63,588	2,880,417	07/08/2005
East Bay	436,233	2,278,269	551,355	208,343		3,474,200	07/29/2005
Fresno	594,893	2,185,237	310,008	296,050	473,531	3,859,719	09/27/2004
Fresno	(151,198)	(24,329)	60,107	32,345	18,649	(64,426)	06/29/2005
Fullerton	487,265	2,742,731	405,468	257,123	142,663	4,035,250	06/29/2005
Long Beach	458,004	3,226,207	447,136	431,617	51,420	4,614,384	06/21/2004
Long Beach	(47,812)	429,676	162,841	43,162		587,867	06/01/2005
Maritime Academy	71,864	241,798	38,360	33,319	18,931	404,272	06/16/2004
Maritime Academy	(26,127)	26,492	11,620	1,447	(55)	13,377	07/08/2005
Northridge	460,516	1,089,484				1,550,000	08/18/2004
Northridge	(9,886)	1,109,886				1,100,000	06/22/2005
Northridge		1,686,528	785,421	439,125	115,544	3,026,618	07/22/2005
Pomona	318,071	2,946,881	527,363	398,075		4,190,390	06/30/2005
Sacramento	385,531	2,397,332	550,494	272,234	100,255	3,705,846	07/01/2005
San Bernardino	359,613	1,639,521	474,810	164,448		2,638,392	07/01/2005
San Diego	235,984	4,108,910	967,082	505,638		5,817,614	06/24/2005
San Jose	395,800	3,333,810	703,868	409,603		4,843,081	06/15/2005
San Jose				185,454	157,170	342,624	06/29/2005
San Luis Obispo	442,870	2,352,224	557,592	461,113	137,336	3,951,135	07/07/2004
San Luis Obispo	(32,409)	182,138	105,893	46,111	8,252	309,985	07/06/2005
San Marcos	227,526	781,855	82,152	63,193	2,000	1,156,726	06/16/2004
San Marcos	9,871	54,810	41,664	9,479	3,000	118,824	06/29/2005
Stanislaus	159,898	839,158	274,281	132,913		1,406,250	06/22/2005
Stanislaus				6,042	66,013	72,055	06/29/2005
Chancellor's Office	294,015	747,887	149,699	40,434		1,232,035	03/21/2005
Payment Totals	5,892,415	37,217,550	7,748,237	4,853,239	1,445,544	57,156,985	
Grand Totals	8,427,275	49,052,969	10,500,000	7,823,181	2,030,659	77,834,084	

The journal entry to record the PFA charges is (FIRMS Object & Program Code) (Credit amounts should be credited to the expense):

	<u>Campus-General Fund 001</u>	<u>CSURMA-Trust Fund 948</u>
Liability, IDL/NDI/UI & AIME	Debit 660010-0606 Insurance Premium Expense Credit 305022-9002 Fund Balance Clearing	Debit 101004-9002 Cash In State Treasury Credit 580090-5000 Revenues-Other
Workers' Compensation	Debit 660010- * Insurance Premium Expense Credit 305022-9002 Fund Balance Clearing	Debit 101004-9002 Cash In State Treasury Credit 580090-5000 Revenues-Other
Property	Debit 660010-0701 Insurance Premium Expense Credit 305022-9002 Fund Balance Clearing	Debit 101004-9002 Cash In State Treasury Credit 580090-5000 Revenues-Other

* Allocate to various expenditure program codes, using payroll as the basis.