

THE CALIFORNIA STATE UNIVERSITY
Office of the Chancellor
401 Golden Shore Drive, 5th Floor
Long Beach, California 90802-4275
(562) 951-4610

Date: August 1, 2006 **Code:** AD NOAT 06-117

TO: Financial Managers
Accounting Officers
Budget Officers

From: George V. Ashkar
Senior Director/Controller, Systemwide Financial Operations
Business and Finance

Subject: 2006/07 CSURMA premiums

Transfer Request: 069021
Legal Posting FY 2006-07
GAAP Posting FY 2006-07

(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 due from your campus for fiscal year 2006/2007. The amounts listed will be charged to your campus via a plan of financial adjustment (PFA). Each campus should have received their invoice mid June 2006.

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 TR069021 dated August 1, 2006.

Please contact Michelle Schlack at (562) 951-4568 with questions related to the invoices or Kelly Cox at (562) 951-4611 kcox@calstate.edu with questions related to the transfer.

GVA:KC:td AD NOAT 06-117

Attachment

cc: Charlene Minnick
Michelle Schlack
Lisa Gibbons
Kelly Cox

**California State University Risk Management Authority
Annual Program Contribution Summary For PFA 06-9021
FY 2006/07
Program**

Campus	Liability	Workers' Comp	IDL/NDI/UI	Property	AIME	VELSIP	Total	Pmt Date
PFA Amounts								
Bakersfield	2,226	(114,205)	28,431	20,315	(8,252)	53,415	(18,070)	
Chancellor's - Headquarters	(39,843)	(66,251)	(950)	9,321		1,587	(96,136)	
Chancellor's - Systemwide	373,256			1,819,606			2,192,862	
Channel Islands	13,057	53,374	52,541	8,648		55,531	183,151	
Dominguez Hills	475,060	1,943,965	431,429	175,388	99,482	64,521	3,189,845	
Fullerton				122,754.00	124,544.00	88,849.00	336,147	
Humboldt	326,253	1,003,449	325,669	275,355	126,533	46,540	2,103,799	
San Bernardino	384,247	1,429,832	528,820	202,177		97,311	2,642,387	
San Diego State University					277,846.00	136,976.00	414,822	
San Francisco State University	595,535	2,985,051	1,063,650	699,878		70,339	5,414,453	
San Marcos	126,110	(128,761)	74,813	16,673		31,732	120,567	
PFA Totals:	2,255,901.00	7,106,454.00	2,504,403.00	3,350,115.00	620,153.00	646,801.00	16,483,827.00	

payments by check

Campus	Liability	Workers' Comp	IDL/NDI/UI	Property	AIME	VELSIP	Total	Pmt Date
Bakersfield	260,162.00	890,100.00	126,693.00	88,546.00	87,247.00		1,452,748	7/8/2005
Chancellor's - Headquarters	39,843.00	56,930.00	950.00				97,723	6/30/2006
Chancellor's - Headquarters	151,522.00	769,676.00	148,749.00	49,948.00			1,119,895	6/12/2006
Channel Islands	88,170.00	295,298.00	16,443.00	37,691.00			437,602	6/30/2005
Chico	508,420.00	1,531,686.00	403,737.00	356,208.00	40,207.00	106,302.00	2,946,560	6/29/2006
East Bay	108,331.00	800,879.39	663,840.00	256,144.00		68,752.00	1,897,946.39	6/30/2006
East Bay	436,233.00	1,473,558.61					1,909,791.61	7/29/2005
Fresno	141,692.00	(257,062.00)	22,671.00	122,761.00	(94,465.00)	140,149.00	75,746	6/30/2006
Fresno	443,695.00	2,160,908.00	370,115.00	328,395.00	492,180.00		3,795,293	6/29/2005
Fullerton	562,152.00	2,670,522.00	609,215.00	193,361.00			4,035,250	6/21/2006
Long Beach	410,192.00	3,655,883.00	609,977.00	465,144.00	55,036.00		5,196,232	6/29/2005
Long Beach	42,154.00	(274,299.00)	41,068.00	106,720.00	17,263.00	125,341.00	58,247	7/5/2006
Los Angeles	353,308.00	2,588,230.00	478,313.00	509,782.00	38,326.00	86,734.00	4,054,693	7/26/2006
Maritime	55,170.00	258,304.00	56,845.00	36,258.00	18,876.00		425,453	12/21/2005
Maritime				6,485.00	(7,151.00)	19,568.00	18,902	7/5/2006
Monterey Bay	439,036.00	606,688.00	151,293.00	79,319.00	19,251.00	33,318.00	1,328,905	6/29/2006
Northridge	450,630.00	49,370.00					500,000	1/18/2006
Northridge	125,453	3,798,615	844,836	539,875	112,359	126,399	5,547,537	pending
Pomona	373,011	2,711,166	516,899	489,406	50,478	105,773	4,246,733	7/10/2006
Sacramento	476,281.00	2,144,570.00	629,246.00	334,693.00	125,883.00	115,821.00	3,826,494	6/30/2006
San Diego State University	267,955.00	3,734,861.00	942,493.00	606,434.00			5,551,743	6/23/2006
San Jose State University	(35,574.00)	(188,661.00)	465,496.00	930,734.00	179,513.00	106,302.00	1,457,810	6/29/2006
San Jose State University	395,800.00	3,333,810.00	354,205.00				4,083,815	8/29/2005
San Luis Obispo	410,461.00	2,534,362.00	663,485.00	507,224.00	145,588.00		4,261,120	1/4/2006
San Luis Obispo	5,960	183,324	(32,164)	116,374	14,064	227,941	515,499	7/28/2006
San Marcos	237,397.00	836,665.00	123,816.00	72,672.00	5,000.00		1,275,550	6/29/2005
Sonoma State University	314,360	1,715,744	505,204	259,197	14,849	66,637	2,875,991	7/31/2006
Stanislaus	185,109	802,027	282,172	170,835	62,257	66,637	1,569,037	7/28/2006
Payment Totals	7,246,923.00	38,883,155.00	8,995,597.00	6,664,206.00	1,376,761.00	1,395,674.00	64,562,316.00	

81,046,143.00

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

Campus-General Fund 001

CSURMA-Trust Fund 948

Liability, IDL/NDI/UI, VEPSIP & AII 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.

Prepared by Sioane Greenough