

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

www.calstate.edu

Date: October 22, 2008

Code: ADNOAT 08-100

To: Financial Managers
Accounting Officers
Budget Officers

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

Subject: *CPDC Builders Risk Premiums, Construction Seismic Self Insurance Premiums, and Administration Fees for CPDC & Accounting.*

Transfer Request: TR089049

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, Construction Seismic Self-Insurance Premiums and Administration Fees for CPDC and Accounting from one or more construction projects at one or more campuses. The campuses and the Chancellor's Office need to record their respective journal entry as described in attachment A and the project breakdown can be found on attachment B.

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

GVA: WP: Im

ADNOAT 08-100
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 TR089049 is as follows:

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

The **Chancellor's Office** journal entry to record TR089049 in SCO Fund 0948000-6620-1971-510-D is as follows:

	Account	Fund	Dept.	Description
Debit	101004			Cash in State treasury
Credit	580817	54209	1089	Construction Management Administration Fees - CPDC
Credit	580817	54210	1098	Construction Management Administration Fees - Accounting
Credit	660010	54209	1089	Insurance Premiums - Builders Risk Insurance Program
Credit	580093	54201	1089	Misc. Non-Operating Revenue - Seismic Insurance Fund

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

October 21, 2008

CAMPUS CODE	PROJECT DESCRIPTION	PROJECT NUMBER	CPDC NUMBER	APPROPRIATION	ADMINISTRATION FEES		RISK	SEISMIC	TOTALS
					CPDC	ACCTG	INSURANCE	INSURANCE	
6750	SCIENCE REPLACEMENT BUILDING WING B	LA-002	7412	6048002-6750-2007-302-06-73-097-D	706,512.00	112,008.00	48,624.47	22,325.00	889,469.47
6850	INFRASTRUCTURE IMPROVEMENTS PH. 1A & 1B	CI-140	7409	6048002-6850-2007-301-06-83-002-D	632,696.00	100,305.00			733,001.00
TOTALS					<u>1,339,208.00</u>	<u>212,313.00</u>	<u>48,624.47</u>	<u>22,325.00</u>	<u>1,622,470.47</u>