

California State University, Risk Management (CSURMA)  
Illustration of Classification for Revenue/Expenditure Components  
For Campuses (including CO) and CSURMA  
Effective July 1, 2010

	Recommendation for Campus		Recommendation for CSURMA	
	Object Code	Program Code	Object Code	Program Code
<b>1. Premiums</b>				
General Liability Premiums, AIME Premiums, Auto Liability & AORMA Liability Premiums	660010	0606	580093	5000
Workers' Comp Premiums & AO Comp Premiums	660010	(A)	580093	5000
NDI/IDL/UI Premiums	660010	0606	580093	5000
Property Premiums & AORMA Property Insurance Premiums	660010	0701	580093	5000
Other Purchased Premiums Paid Directly to Alliant or Others	660010	0701	580093	5000
<b>2. Payroll Expense</b>				
NDI Non-Industrial Disability	603009	(B)		
IDL Industrial Disability	603008	(B)		
<b>3. Payment to EDD</b>				
UI Unemployment Compensation	131547	(C)		
<b>4. Reimbursements</b>				
NDI/IDL billed to CSURMA by campus (E)	660011 (CR)	0606	660011	0606
UI billed to CSURMA by campus	131547(CR)	-	603010	(G)
<b>5. Deductibles</b>				
Reimburse CSURMA for deductibles paid on behalf of campus/CO for General Liability& AORMA Liability claims.	660012	0606 (D)	660012 (CR)	0606
Property deductibles (F)	660012	0701		
<b>6. Claims</b>				
General Liability Claims (including Aux Orgs)			660012	0606
Workers' Comp Claims			603007	0606
<b>7. Insurance Broker</b>				
Program Admin Costs (e.g. Alliant)			613001	0606
<b>8. Dividends</b>				
AIME & AORMA Liability Dividends	660013(H)	0606	660013(H)	0606
Workers' Comp & AO Comp Dividends	660013(H)	0606	660013(H)	0606

- (A) Allocate to various expenditure program codes. Use prior year payroll as basis for allocation among program codes where payroll expenses occurred. The distribution should take place at the time the premium is paid.
- (B) Payroll transactions charge programs in which payroll expense occurred.
- (C) It is recommended that object code Due from 131547 be used immediately as the clearing account for the reimbursement. CSURMA will record Due to 231485 for the any remaining reimbursement balance at year end.
- (D) CSURMA will provide FIRMS object/program codes on the invoice.
- (E) CSURMA will provide FIRMS object/program codes on the check stub or wire confirmation
- (F) Campus deductibles per each property loss occurrence
- (G) CSURMA will book an allocation in the NACUBO business unit to the correct program code for systemwide reporting.
- (H) This object code will map to GASB 35 Natural Class Code 723006-Other nonoperating rev/exp and will self eliminate for systemwide reporting.