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Date: July 28, 2011

FS 2011-03

To: Vice Presidents for Administration/Finance

From: George V. Ashkar
Assistant Vice Chancellor, Controller
Financial Services

Subject: 2011/12 Centrally Paid Costs

Each year the Chancellor's Office allocates both direct and indirect costs to campuses; direct charges consists mainly of Systemwide Revenue Bond debt service, and indirect charges are made up of State Prorata costs and Chancellor's Office overhead costs. The purpose of this memorandum is to provide you a summary of the total indirect and direct costs that will be charged to your campus during the 2011/2012 fiscal year.

Campuses will be charged a total of \$14,554,000 of indirect costs in 2011/2012, which will be assessed in four quarterly installments of \$3,638,000. Each campus' portion of the quarterly assessment can be found on the attached summary as well as attachments by program. As compared to last fiscal year, the \$2.5M increase is attributable only to the Department of Finance State Pro Rata charge allocated to the CSU and there has been no increase to the CO Overhead for 11/12.

Campuses will be assessed approximately \$221,400,000 for direct costs (mainly debt service) in 2011/12. The transfers related to direct costs will occur on October 1, 2011 and April 1, 2012. Consistent with 2010/2011, campuses that participated in the issuance of the Build America Bonds (BABs) Series 2010B will receive bi-annual subsidies of approximately 35% of the **interest expense** coming due on November and May of each year. The subsidies are not incorporated in the attachments because they are not characterized as an offset to the debt service obligations and should be used for program operations. Please refer to the attached summary and detail by program for your campus' portion of direct costs.

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

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Please ensure that the appropriate fiscal personnel at your campus have this information as they will need it to develop and account for next year's operating budget. If you have any questions please contact the referenced contact on attachment 3-17 or Kelly Cox at (562) 951-4611. Thank you for your assistance in this process.

GVA:KC:gs

Attachment 1 -17

Distribution of attachments:

Vice Presidents for Student Affairs	(all attachments: 1 through 17)
Business Managers	(all attachments)
Housing Officers	(attachments 1, 2, 3, 9, 10)
Student Union Directors	(attachments 1, 2, 5, 13, 14)
Parking Officers	(attachments 1, 2, 4, 11, 12)
Health Center Administrators	(attachments 1, 2, 6, 16)
Continuing Education Administrators	(attachments 1, 2, 8, 17)
Auxiliary Organization Administrators	(attachments 1, 2, 7)
Budget Officers	(all attachments)
Accounting Officers	(all attachments)
Benjamin F. Quillian	(all attachments)

FY11/12 CENTRALLY PAID INDIRECT COST

Account Name	Agency Code	Campus Total ¹	Enterprise Programs												TF - Misc Trust State Pro-Rata	
			CERF Program		Housing Program		Parking Program		Health Center Facilities		Auxiliary Organizations		Student Union Program			
			Overhead Costs	State Pro-Rata	Overhead Costs	State Pro-Rata*	Overhead Costs	State Pro-Rata	Overhead Costs	State Pro-Rata	Overhead Costs	State Pro-Rata	Overhead Costs	State Pro-Rata		
Chancellor's Office	6620	34,646	-	-	-	-	14,194	4,749	-	-	-	-	-	-	-	15,703
Bakersfield	6650	280,358	20,784	80,734	14,194	29,079	14,194	14,545	14,194	3,575	-	-	14,194	3,575	71,290	
San Bernardino	6660	407,008	24,430	123,219	14,194	108,072	14,194	87,361	14,194	3,575	-	-	14,194	3,575	-	
Stanislaus	6670	291,404	11,800	45,532	14,194	53,724	14,194	48,985	14,194	3,575	28,388	7,150	14,194	19,715	15,759	
Chico	6680	453,530	23,428	81,530	14,194	250,740	14,194	16,137	14,194	3,575	14,194	3,575	14,194	3,575	-	
Dominguez Hills	6690	476,806	62,162	228,364	14,194	65,928	14,194	56,426	14,194	3,575	-	-	14,194	3,575	-	
Fresno	6700	279,199	26,935	69,416	-	-	14,194	103,778	14,194	3,575	14,194	15,016	14,194	3,575	128	
Fullerton	6710	973,512	101,041	486,438	36,431	62,963	36,431	113,387	36,431	9,176	36,431	9,176	36,431	9,176	-	
East Bay	6720	333,946	41,728	122,810	14,194	46,611	14,194	31,924	14,194	3,575	14,194	3,575	14,194	3,575	9,178	
Humboldt	6730	337,755	18,883	58,065	14,194	182,093	14,194	11,119	14,194	3,575	-	-	14,194	3,575	3,669	
Long Beach	6740	1,253,226	106,863	527,598	36,431	217,027	36,431	119,903	36,431	9,176	72,862	18,352	36,431	9,176	26,545	
Los Angeles	6750	379,662	27,838	84,368	14,194	83,428	14,194	97,132	14,194	3,575	14,194	3,575	14,194	3,575	5,201	
Maritime Academy	6752	104,548	6,237	34,107	14,194	32,241	14,194	3,575	-	-	-	-	-	-	-	
Monterey Bay	6756	146,369	13,625	51,406	-	-	14,194	29,023	-	-	14,194	3,575	-	-	20,352	
Northridge	6760	1,264,452	94,247	346,470	36,431	315,019	36,431	238,734	36,431	9,176	36,431	9,176	36,431	9,176	60,299	
Pomona	6770	613,962	23,526	84,754	36,431	175,562	36,431	114,299	36,431	9,176	36,431	9,176	36,431	9,176	6,138	
Sacramento	6780	1,218,938	118,082	564,674	36,431	175,890	36,431	103,620	36,431	9,176	72,862	18,352	36,431	9,176	1,382	
San Diego	6790	863,163	80,152	218,113	36,431	279,474	36,431	30,134	36,431	9,176	72,862	18,352	36,431	9,176	-	
San Francisco	6800	1,358,129	118,759	324,385	36,431	529,503	36,431	80,398	36,431	9,176	-	-	36,431	9,176	141,008	
San Jose	6810	1,489,167	144,570	476,032	36,431	346,277	36,431	140,009	36,431	9,176	36,431	9,176	36,431	9,176	172,596	
San Luis Obispo	6820	1,067,078	15,434	66,021	36,431	719,004	36,431	102,484	36,431	9,176	-	-	36,431	9,176	59	
Sonoma	6830	405,075	33,267	128,188	36,431	46,709	36,431	32,247	36,431	9,176	-	-	36,431	9,176	588	
San Marcos	6840	406,214	38,109	122,793	-	-	14,194	121,258	14,194	3,575	14,194	3,575	14,194	45,464	14,664	
Channel Islands	6850	115,667	21,221	-	14,194	9,176	14,194	3,575	14,194	3,575	14,194	3,575	14,194	3,575	-	
		14,553,814	1,173,121	4,325,017	506,250	3,728,520	563,026	1,704,802	520,444	131,085	492,056	135,376	520,444	189,114	564,559	
CAMPUS ENTRIES:	DEBIT OBJECT CODE	660025	612001	660025	612001	660025	612001	660025	612001	660025	612001	660025	612001	660025	612001	612001
	CREDIT OBJECT CODE	101100	101100	101100	101100	101100	101100	101100	101100	101100	101100	101100	101100	101100	101100	101100
	CSU FUND	441		531		472		452		537		534		496		
Chancellor's Office:	DEBIT OBJECT CODE	101100	101100	101100	101100	101100	101100	101100	101100	101100	101100	101100	101100	101100	101100	101100
	CREDIT OBJECT CODE	580194	580194	580194	580194	580194	580194	580194	580194	580194	580194	580194	580194	580194	580194	580194

(1) The quarterly CPO transactions will include 1/4 of the above amounts and will be processed on or about September 15, November 15, February 15 and May 15.
 (2) Amounts have been rounded to the nearest dollar.

Summary of FY11/12
CENTRALLY PAID DIRECT COSTS

Account Name	Agency Code	Campus Total	CERF Program			Housing Program				Parking Program				
			Debt Service	Treasurer's Bond Services	Other Direct Fees	Debt Service	ASH	Treasurer's Bond Services	Other Direct Fees	Debt Service	State Controller Parking Payroll Deductions	State Treasurer's Bond Services	Other Direct Fees	
Chancellor's Office	6620	2,191.11	-	-	-	-	-	-	-	-	-	2,191.11	-	-
Bakersfield	6650	1,566,077.06	-	-	-	-	-	-	3,928.00	-	-	2,844.30	-	-
San Bernardino	6660	8,213,076.56	-	-	-	3,554,067.89	-	-	4,211.39	-	2,067,722.12	5,720.23	-	92,068.12
Stanislaus	6670	3,002,561.34	-	-	-	1,190,521.26	-	-	4,253.39	-	-	2,311.22	-	-
Chico	6680	10,326,763.77	-	-	-	4,628,687.50	-	4,226.56	4,128.00	-	-	2,294.71	5,000.00	5,000.00
Dominguez Hills	6690	2,491,185.18	-	-	-	808,025.00	-	-	4,128.00	-	-	2,725.18	-	-
Fresno	6700	4,821,196.84	-	-	-	-	-	-	-	-	-	5,837.69	-	5,000.00
Fullerton	6710	15,322,126.56	-	-	-	6,386,233.83	(158,337.00)	16,671.38	12,574.00	4,402,224.50	-	8,511.14	-	448.45
East Bay	6720	8,068,234.99	-	-	-	5,526,506.25	(80,946.00)	-	4,128.00	-	-	4,262.51	-	-
Humboldt	6730	4,500,844.69	-	-	-	4,017,925.00	-	2,164.36	4,128.00	-	-	3,195.45	-	-
Long Beach	6740	12,753,843.06	-	-	-	1,300,233.75	-	-	12,574.00	3,210,910.00	-	8,793.07	-	198.00
Los Angeles	6750	6,870,307.22	-	-	-	1,710,906.30	45,918.00	489.48	4,128.00	793,325.00	-	5,006.69	-	198.00
Maritime Academy	6752	139,877.85	-	-	-	134,833.42	-	-	4,151.60	-	-	892.83	-	-
Monterey Bay	6756	5,025,698.74	-	-	-	-	-	-	-	-	-	2,449.98	-	-
Northridge	6760	11,880,958.23	-	-	-	5,540,618.75	-	-	12,574.00	3,058,147.50	-	7,755.62	-	198.00
Pomona	6770	12,629,989.76	-	-	-	6,474,505.00	-	6,072.67	12,753.32	2,240,750.00	-	5,622.77	-	198.00
Sacramento	6780	12,758,467.10	-	-	-	3,718,000.00	-	-	12,574.00	2,281,358.76	-	7,019.71	-	198.00
San Diego	6790	15,790,653.29	381,968.76	471.56	197.00	4,437,156.25	-	-	12,574.00	1,853,055.00	-	8,801.37	-	198.00
San Francisco	6800	17,336,528.63	-	-	-	16,431,272.00	-	-	12,618.14	-	-	4,690.49	5,000.00	5,000.00
San Jose	6810	15,002,897.89	-	-	-	13,311,710.00	-	-	13,068.29	-	-	5,136.08	-	-
San Luis Obispo	6820	20,736,869.03	-	-	-	18,114,482.51	-	-	12,574.00	2,078,045.00	-	5,457.67	-	198.00
Sonoma	6830	11,892,870.29	536,714.50	738.75	37,142.81	9,653,484.88	-	-	28,076.01	628,140.00	-	3,434.84	-	198.00
San Marcos	6840	4,945,967.04	-	-	-	-	-	-	-	2,892,451.25	-	3,063.83	1,040.08	198.00
Channel Islands	6850	15,320,978.10	-	-	-	3,465,869.59	-	-	69,466.94	67,092.91	-	1,750.16	-	198.00
CAMPUS ENTRIES:	DEBIT OBJECT CODE	221,400,164.33	918,683.26	1,210.31	37,339.81	110,405,039.18	(193,365.00)	29,624.45	248,611.08	25,573,222.04	109,768.65	11,040.08	109,496.57	
	CREDIT OBJECT CODE													
	CSU FUND			441				531				472		
Chancellor's Office:	DEBIT OBJECT CODE		101100	101100		101100		101100		101100		101100		
	CREDIT OBJECT CODE		571000	580194		571000		580194		571000		580194		
	CSU FUND			441				531				472		

Note: The direct costs are passed down to campuses through semi-annual Cash Posting Orders.

Summary of FY11/12
CENTRALLY PAID DIRECT COSTS

Account Name	Health Center Facilities			Auxiliary Organizations		Student Union Program			Stanislaus Student Rec. Center		
	Debt Service	State	Other Direct Fees	Loan Debt Service	Lease Debt Service	Debt Service	State	Other Direct Fees	Debt Service	State	Other Direct Fees
		Treasurer's Bond Services					Treasurer's Bond Services			Treasurer's Bond Services	
Chancellor's Office	-	-	-	-	-	-	-	-	-	-	-
Bakersfield	-	-	-	-	-	1,555,178.76	-	4,126.00	-	-	-
San Bernardino	453,887.40	551.97	197.00	-	-	2,030,445.01	-	4,205.43	-	-	-
Stanislaus	-	-	-	675,875.00	-	59,865.00	-	4,126.00	1,063,950.00	1,461.47	198.00
Chico	-	-	-	-	-	5,673,300.00	-	4,127.00	-	-	-
Dominguez Hills	-	-	-	-	-	1,672,180.00	-	4,127.00	-	-	-
Fresno	-	-	-	-	3,384,168.75	1,422,064.40	-	4,126.00	-	-	-
Fullerton	-	-	-	1,712,250.00	400,500.00	2,437,975.00	-	103,075.26	-	-	-
East Bay	-	-	-	-	-	2,607,095.85	3,035.63	4,152.75	-	-	-
Humboldt	-	-	-	-	-	469,273.76	-	4,158.12	-	-	-
Long Beach	-	-	-	2,756,393.75	-	5,446,508.75	5,658.74	12,573.00	-	-	-
Los Angeles	-	-	-	1,963,381.25	-	2,342,827.50	-	4,127.00	-	-	-
Maritime Academy	-	-	-	-	-	-	-	-	-	-	-
Monterey Bay	-	-	-	-	5,023,248.76	-	-	-	-	-	-
Northridge	-	-	-	537,575.00	762,122.50	1,944,006.25	5,317.66	12,642.95	-	-	-
Pomona	-	-	-	-	2,154,487.50	1,718,027.50	-	17,573.00	-	-	-
Sacramento	-	-	-	-	1,464,656.75	5,258,540.01	3,546.87	12,573.00	-	-	-
San Diego	1,428,906.25	1,850.35	197.00	4,318,567.95	506,437.50	2,823,191.25	4,508.05	12,573.00	-	-	-
San Francisco	-	-	-	-	-	865,375.00	-	12,573.00	-	-	-
San Jose	-	-	5,000.00	-	-	1,650,750.00	4,660.52	12,573.00	-	-	-
San Luis Obispo	-	-	-	201,843.75	-	302,547.50	9,147.60	12,573.00	-	-	-
Sonoma	-	-	-	-	-	992,175.00	-	12,765.50	-	-	-
San Marcos	-	-	-	-	1,673,200.00	366,947.50	4,940.38	4,126.00	-	-	-
Channel Islands	-	-	-	-	10,904,793.25	807,681.25	-	4,126.00	-	-	-
	1,882,793.65	2,402.32	5,394.00	12,165,886.70	26,273,615.01	42,445,955.29	40,815.45	267,022.01	1,063,950.00	1,461.47	198.00
CAMPUS ENTRIES:	671000	617001	613001	250002	671000	671000	617001	613001	671000	617001	613001
	101100	101100	101100	101100	101100	101100	101100	101100	101100	101100	101100
	452			537		534			534		
Chancellor's Office:	101100	101100	101100	101100	101100	101100	101100	101100	101100	101100	101100
	571000	580194	508001/580098	571000	571000	571000	580194	571000	571000	580194	580194
	452			537		534			534		

**THE CALIFORNIA STATE UNIVERSITY
HOUSING PROGRAM
2011/12 Centrally Paid Indirect Costs ⁽¹⁾**

	Chancellor's Office	State Prorata (Health Benefit Portion)	State Prorata (Admin. Portion)	Total 2011/12 Indirect Cost Allocation	Quarterly Amount ⁽¹⁾
Bakersfield	14,194	25,504	3,575	43,273	10,818.25
Channel Islands	14,194	-	3,575	17,769	4,442.25
Chico	14,194	247,165	3,575	264,934	66,233.50
Dominguez Hills	14,194	62,353	3,575	80,122	20,030.50
East Bay	14,194	43,036	3,575	60,805	15,201.25
Fresno (9)	-	-	-	-	-
Fullerton	36,431	53,787	9,176	99,394	24,848.50
Humboldt	14,194	178,518	3,575	196,287	49,071.75
Long Beach	36,431	207,851	9,176	253,458	63,364.50
Los Angeles	14,194	79,853	3,575	97,622	24,405.50
Maritime Academy	14,194	28,666	3,575	46,435	11,608.75
Monterey Bay (9)	-	-	-	-	-
Northridge	36,431	305,843	9,176	351,450	87,862.50
Pomona	36,431	166,386	9,176	211,993	52,998.25
Sacramento	36,431	166,714	9,176	212,321	53,080.25
San Bernardino	14,194	104,497	3,575	122,266	30,566.50
San Diego	36,431	275,899	9,176	321,506	80,376.50
San Francisco	36,431	520,327	9,176	565,934	141,483.50
San Jose	36,431	337,101	9,176	382,708	95,677.00
San Luis Obispo	36,431	709,828	9,176	755,435	188,858.75
San Marcos (9)	-	-	-	-	-
Sonoma	36,431	37,533	9,176	83,140	20,785.00
Stanislaus	14,194	50,149	3,575	67,918	16,979.50
	506,250	3,601,010	127,510	4,234,770	1,058,692.50

(1) Transfers to occur on or about **September 15, November 15, February 15 and May 15.**

(2) The indirect costs (both State pro rata and Chancellor's Office overhead) are passed down to campuses through quarterly Cash Posting Orders. The charges should initially be passed through the Trust Fund (0948); we request that your campus post to the appropriate program, State/CSU fund, and accounts.

(3) The greatest portion of the State Pro Rata, which is the health benefits costs, is passed on to campuses based on where retirement expenses were recorded two fiscal years ago.

(4) With respect to Chancellor's Office Overhead, total charges for 2011/2012 are the same as last year at an aggregated level across all programs.

(5) Distribution methodology: unchanged from prior years with campuses classified into two groups, large and medium/small, based on prior year revenues for the enterprise programs. The ten campuses with higher revenue bases will be allocated three-quarters of the indirect pro rata charges. The medium/small campuses will be allocated the remaining one-quarter of the costs.

(6) Please note that the State pro rata and Chancellor's Office overhead costs will be charged to all enterprise funds. Auxiliary Organizations that have debt, whether that debt is issued through the Systemwide Revenue Bond program or through the auxiliary itself, will also be allocated a portion of the costs.

(7) Accounting process contacts: Dago Escobedo at (562) 951-4561

(8) Centrally paid direct costs, which mainly consists of debt service, transfer dates are different (semi-annual) and are in a separate attachment.

(9) The housing facilities at this campus are managed by an auxiliary organization. The charges related to these campuses can be found on Attachment 7.

**THE CALIFORNIA STATE UNIVERSITY
PARKING PROGRAM
2011/2012 Centrally Paid Indirect Costs ⁽¹⁾**

	Chancellor's Office	State Prorata (Health Benefit Portion)		State Prorata (Admin. Portion)	Total 2011/12 Indirect Cost Allocation	Quarterly Amount ⁽¹⁾
		Parking Fees	Fines & Forfeitures			
Bakersfield	14,194	10,970	-	3,575	28,739	7,184.75
Channel Islands	14,194	-	-	3,575	17,769	4,442.25
Chico	14,194	12,562	-	3,575	30,331	7,582.75
Dominguez Hills	14,194	47,403	5,448	3,575	70,620	17,655.00
East Bay	14,194	11,960	16,389	3,575	46,118	11,529.50
Fresno	14,194	85,176	15,027	3,575	117,972	29,493.00
Fullerton	36,431	95,035	9,176	9,176	149,818	37,454.50
Humboldt	14,194	7,544	-	3,575	25,313	6,328.25
Long Beach	36,431	110,727	-	9,176	156,334	39,083.50
Los Angeles	14,194	86,120	7,437	3,575	111,326	27,831.50
Maritime Academy	14,194	-	-	3,575	17,769	4,442.25
Monterey Bay	14,194	18,727	6,721	3,575	43,217	10,804.25
Northridge	36,431	165,640	63,918	9,176	275,165	68,791.25
Pomona	36,431	80,112	25,011	9,176	150,730	37,682.50
Sacramento	36,431	71,717	22,727	9,176	140,051	35,012.75
San Bernardino	14,194	67,355	16,431	3,575	101,555	25,388.75
San Diego	36,431	20,958	-	9,176	66,565	16,641.25
San Francisco	36,431	65,333	5,889	9,176	116,829	29,207.25
San Jose	36,431	130,833	-	9,176	176,440	44,110.00
San Luis Obispo	36,431	80,269	13,039	9,176	138,915	34,728.75
San Marcos	14,194	112,353	5,330	3,575	135,452	33,863.00
Sonoma	36,431	15,716	7,355	9,176	68,678	17,169.50
Stanislaus	14,194	45,410	-	3,575	63,179	15,794.75
Chancellor's Office	14,194	1,174	-	3,575	18,943	4,735.75
	563,026	1,343,094	219,898	141,810	2,267,828	566,957.00

(1) Transfers to occur on or about **September 15, November 15, February 15 and May 15.**

(2) The indirect costs (both State pro rata and Chancellor's Office overhead) are passed down to campuses through quarterly Cash Posting Orders. The charges should initially be passed through the Trust Fund (0948); we request that your campus post to the appropriate program, State/CSU fund, and accounts.

(3) The greatest portion of the State Pro Rata, which is the health benefits costs, is passed on to campuses based on where retirement expenses were recorded two fiscal years ago.

(4) With respect to Chancellor's Office Overhead, total charges for 2011/2012 are the same as last year at an aggregated level across all programs.

(5) Distribution methodology: unchanged from prior years with campuses classified into two groups, large and medium/small, based on prior year revenues for the enterprise programs. The ten campuses with higher revenue bases will be allocated three-quarters of the indirect pro rata charges. The medium/small campuses will be allocated the remaining one-quarter of the costs.

(6) Please note that the State pro rata and Chancellor's Office overhead costs will be charged to all enterprise funds. Auxiliary Organizations that have debt, whether that debt is issued through the Systemwide Revenue Bond program or through the auxiliary itself, will also be allocated a portion of the costs.

(7) Accounting process contacts: Dago Escobedo at (562) 951-4561

(8) Centrally paid direct costs, which mainly consists of debt service, transfer dates are different (semi-annual) and are in a separate attachment.

**THE CALIFORNIA STATE UNIVERSITY
STUDENT UNION PROGRAM
2011/12 Centrally Paid Indirect Costs ⁽¹⁾**

	Chancellor's Office	State Prorata (Health Benefit Portion)	State Prorata (Administrative Portion)	TOTAL 2011/12 Indirect Cost Allocation	QUARTERLY AMOUNT ⁽¹⁾
Bakersfield	14,194	-	3,575	17,769	4,442.25
Channel Islands	14,194	-	3,575	17,769	4,442.25
Chico	14,194	-	3,575	17,769	4,442.25
Dominguez Hills	14,194	-	3,575	17,769	4,442.25
East Bay	14,194	-	3,575	17,769	4,442.25
Fresno	14,194	-	3,575	17,769	4,442.25
Fullerton	36,431	-	9,176	45,607	11,401.75
Humboldt	14,194	-	3,575	17,769	4,442.25
Long Beach	36,431	-	9,176	45,607	11,401.75
Los Angeles	14,194	-	3,575	17,769	4,442.25
Monterey Bay	-	-	-	-	-
Northridge	36,431	-	9,176	45,607	11,401.75
Pomona	36,431	-	9,176	45,607	11,401.75
Sacramento	36,431	-	9,176	45,607	11,401.75
San Bernardino	14,194	-	3,575	17,769	4,442.25
San Diego	36,431	-	9,176	45,607	11,401.75
San Francisco	36,431	-	9,176	45,607	11,401.75
San Jose	36,431	-	9,176	45,607	11,401.75
San Luis Obispo	36,431	-	9,176	45,607	11,401.75
San Marcos	14,194	41,889	3,575	59,658	14,914.50
Sonoma	36,431	-	9,176	45,607	11,401.75
Stanislaus	14,194	16,140	3,575	33,909	8,477.25
	520,444	58,029	131,085	709,558	177,389.50

(1) Transfers to occur on or about **September 15, November 15, February 15 and May 15.**

(2) The indirect costs (both State pro rata and Chancellor's Office overhead) are passed down to campuses through quarterly Cash Posting Orders. The charges should initially be passed through the Trust Fund (0948); we request that your campus post to the appropriate program, State/CSU fund, and accounts.

(3) The greatest portion of the State Pro Rata, which is the health benefits costs, is passed on to campuses based on where retirement expenses were recorded two fiscal years ago.

(4) With respect to Chancellor's Office Overhead, total charges for 2011/2012 are the same as last year at an aggregated level across all programs.

(5) Distribution methodology: unchanged from prior years with campuses classified into two groups, large and medium/small, based on prior year revenues for the enterprise programs. The ten campuses with higher revenue bases will be allocated three-quarters of the indirect pro rata charges. The medium/small campuses will be allocated the remaining one-quarter of the costs.

(6) Please note that the State pro rata and Chancellor's Office overhead costs will be charged to all enterprise funds.

Auxiliary Organizations that have debt, whether that debt is issued through the Systemwide Revenue Bond program or through the auxiliary itself, will also be allocated a portion of the costs.

(7) Accounting process contacts: Dago Escobedo at (562) 951-4561

(8) Centrally paid direct costs, which mainly consists of debt service, transfer dates are different (semi-annual) and are in a separate attachment.

THE CALIFORNIA STATE UNIVERSITY
Health Center Facilities Fund
2011/12 Centrally Paid Indirect Costs ⁽¹⁾

	Chancellor's Office	State Prorata (Admin. Portion)	Total 2011/12 Indirect Cost Allocation	Quarterly Amount ⁽¹⁾
Bakersfield	14,194.00	3,575.00	17,769.00	4,442.25
Channel Islands	14,194.00	3,575.00	17,769.00	4,442.25
Chico	14,194.00	3,575.00	17,769.00	4,442.25
Dominguez Hills	14,194.00	3,575.00	17,769.00	4,442.25
East Bay	14,194.00	3,575.00	17,769.00	4,442.25
Fresno	14,194.00	3,575.00	17,769.00	4,442.25
Fullerton	36,431.00	9,176.00	45,607.00	11,401.75
Humboldt	14,194.00	3,575.00	17,769.00	4,442.25
Long Beach	36,431.00	9,176.00	45,607.00	11,401.75
Los Angeles	14,194.00	3,575.00	17,769.00	4,442.25
Maritime Academy	-	-	-	-
Monterey Bay	-	-	-	-
Northridge	36,431.00	9,176.00	45,607.00	11,401.75
Pomona	36,431.00	9,176.00	45,607.00	11,401.75
Sacramento	36,431.00	9,176.00	45,607.00	11,401.75
San Bernardino	14,194.00	3,575.00	17,769.00	4,442.25
San Diego	36,431.00	9,176.00	45,607.00	11,401.75
San Francisco	36,431.00	9,176.00	45,607.00	11,401.75
San Jose	36,431.00	9,176.00	45,607.00	11,401.75
San Luis Obispo	36,431.00	9,176.00	45,607.00	11,401.75
San Marcos	14,194.00	3,575.00	17,769.00	4,442.25
Sonoma	36,431.00	9,176.00	45,607.00	11,401.75
Stanislaus	14,194.00	3,575.00	17,769.00	4,442.25
	520,444.00	131,085.00	651,529.00	162,882.25

(1) Transfers to occur on or about **September 15, November 15, February 15 and May 15.**

(2) The indirect costs (both State pro rata and Chancellor's Office overhead) are passed down to campuses through quarterly Cash Posting Orders. The charges should initially be passed through the Trust Fund (0948); we request that your campus post to the appropriate program, State/CSU fund, and accounts.

(3) The greatest portion of the State Pro Rata, which is the health benefits costs, is passed on to campuses based on where retirement expenses were recorded two fiscal years ago.

(4) With respect to Chancellor's Office Overhead, total charges for 2011/2012 are the same as last year at an aggregated level across all programs.

(5) Distribution methodology: unchanged from prior years with campuses classified into two groups, large and medium/small, based on prior year revenues for the enterprise programs. The ten campuses with higher revenue bases will be allocated three-quarters of the indirect pro rata charges. The medium/small campuses will be allocated the remaining one-quarter of the costs.

(6) Please note that the State pro rata and Chancellor's Office overhead costs will be charged to all enterprise funds. Auxiliary Organizations that have debt, whether that debt is issued through the Systemwide Revenue Bond program or through the auxiliary itself, will also be allocated a portion of the costs.

(7) Accounting process contacts: Dago Escobedo at (562) 951-4561

(8) Centrally paid direct costs, which mainly consists of debt service, transfer dates are different (semi-annual) and are in a separate attachment.

THE CALIFORNIA STATE UNIVERSITY
Auxiliary Organizations and Other
2011/12 Centrally Paid Indirect Costs

	Chancellor's Office	State Prorata (Health Portion)	State Prorata (Admin. Portion)	Total 2011/12 Amount	Quarterly Amount ⁽¹⁾
Channel Islands Site Authority	14,194.00	-	3,575.00	17,769.00	4,442.25
Chico Research Foundation	14,194.00	-	3,575.00	17,769.00	4,442.25
East Bay Foundation	14,194.00	-	3,575.00	17,769.00	4,442.25
Fresno Athletic Corp.	(9) -	11,441.00	-	11,441.00	2,860.25
Fresno Association	14,194.00	-	3,575.00	17,769.00	4,442.25
Fullerton Auxiliary Services Corporation	36,431.00	-	9,176.00	45,607.00	11,401.75
Long Beach Foundation	36,431.00	-	9,176.00	45,607.00	11,401.75
Long Beach Forty-Niner Shops	36,431.00	-	9,176.00	45,607.00	11,401.75
Los Angeles University Auxiliary Services	14,194.00	-	3,575.00	17,769.00	4,442.25
Monterey Bay Foundation	14,194.00	-	3,575.00	17,769.00	4,442.25
Northridge University Corporation	36,431.00	-	9,176.00	45,607.00	11,401.75
Pomona Foundation	36,431.00	-	9,176.00	45,607.00	11,401.75
Sacramento Capital Public Radio Station	36,431.00	-	9,176.00	45,607.00	11,401.75
Sacramento University Enterprises, Inc.	36,431.00	-	9,176.00	45,607.00	11,401.75
San Diego Research Foundation	36,431.00	-	9,176.00	45,607.00	11,401.75
San Diego Aztec Shops	36,431.00	-	9,176.00	45,607.00	11,401.75
San Jose Associated Students, Inc.	36,431.00	-	9,176.00	45,607.00	11,401.75
San Luis Obispo (Cal Poly) Corporation	-	-	-	-	-
San Marcos University Corporation	14,194.00	-	3,575.00	17,769.00	4,442.25
Stanislaus Auxiliary and Business Services	14,194.00	-	3,575.00	17,769.00	4,442.25
Stanislaus Recreation Center	14,194.00	-	3,575.00	17,769.00	4,442.25
	492,056.00	11,441.00	123,935.00	627,432.00	156,858.00

(1) Transfers to occur on or about **September 15, November 15, February 15 and May 15.**

(2) The indirect costs (both State pro rata and Chancellor's Office overhead) are passed down to campuses through quarterly Cash Posting Orders. The charges should initially be passed through the Trust Fund (0948); we request that your campus post to the appropriate program, State/CSU fund, and accounts.

(3) The greatest portion of the State Pro Rata, which is the health benefits costs, is passed on to campuses based on where retirement expenses were recorded two fiscal years ago.

(4) With respect to Chancellor's Office Overhead, total charges for 2011/2012 are the same as last year at an aggregated level across all programs.

(5) Distribution methodology: unchanged from prior years with campuses classified into two groups, large and medium/small, based on prior year revenues for the enterprise programs. The ten campuses with higher revenue bases will be allocated three-quarters of the indirect pro rata charges. The medium/small campuses will be allocated the remaining one-quarter of the costs.

(6) Please note that the State pro rata and Chancellor's Office overhead costs will be charged to all enterprise funds. Auxiliary Organizations that have debt, whether that debt is issued through the Systemwide Revenue Bond program or through the auxiliary itself, will also be allocated a portion of the costs.

(7) Accounting process contacts: Dago Escobedo at (562) 951-4561

(8) Centrally paid direct costs, which mainly consists of debt service, transfer dates are different (semi-annual) and are in a separate attachment.

(9) Fresno State University continue to record retirement expenses related to Fresno Athletic Corp. Auxiliary and therefore is allocated a portion of State Prorata health benefit costs, Since this auxiliary organization does not have debt outstanding, it is not allocated a portion of State Prorata administrative and Chancellor's Office Prorata charges.

CSU Office of the Chancellor
 SW Extended Education
 Centrally Paid Indirect Cost Distribution
 FY 2011/2012

Agency	Campuses	All Revenue Sources as of 6/30/2010		Commission on Extended University ²			Total Administrative Costs		Total Indirect Cost Allocation	Prior Year Adjustment ⁵	Total Amount ⁵	Quarterly CPO Amount ⁵
		A		B	C	D	B + C + D = E	F				
6650	Bakersfield	3,360,299	1.7717%	9,378	6,738	4,668	20,784	80,734	101,518	0	101,518	25,380
6660	San Bernardino	3,949,615	2.0824%	11,023	7,920	5,487	24,430	123,219	147,649	0	147,649	36,913
6670	Stanislaus	1,907,916	1.0059%	5,324	3,826	2,650	11,800	45,532	57,332	0	57,332	14,333
6680	Chico	3,787,743	1.9971%	10,571	7,595	5,262	23,428	81,530	104,958	0	104,958	26,240
6690	Dominguez Hills	10,049,933	5.2988%	28,048	20,153	13,961	62,162	228,364	290,526	0	290,526	72,632
6700	Fresno	4,354,615	2.2960%	12,153	8,732	6,050	26,935	69,416	96,351	0	96,351	24,088
6710	Fullerton	16,335,871	8.6130%	45,590	32,757	22,694	101,041	486,438	587,479	0	587,479	146,870
6720	East Bay	6,746,582	3.5571%	18,828	13,528	9,372	41,728	122,810	164,538	0	164,538	41,135
6730	Humboldt	3,052,923	1.6096%	8,520	6,122	4,241	18,883	58,065	76,948	0	76,948	19,237
6740	Long Beach	17,277,008	9.1093%	48,217	34,645	24,001	106,863	527,598	634,461	0	634,461	158,616
6750	Los Angeles	4,500,755	2.3730%	12,561	9,025	6,252	27,838	84,368	112,206	0	112,206	28,052
6752	Maritime Academy	1,008,501	0.5317%	2,814	2,022	1,401	6,237	34,107	40,344	0	40,344	10,086
6756	Monterey Bay	2,202,978	1.1615%	6,148	4,417	3,060	13,625	51,406	65,031	0	65,031	16,258
6760	Northridge	15,237,275	8.0338%	42,525	30,554	21,168	94,247	346,470	440,717	0	440,717	110,180
6770	Pomona	3,803,568	2.0054%	10,615	7,627	5,284	23,526	84,754	108,280	0	108,280	27,070
6780	Sacramento	19,090,777	10.0656%	53,279	38,282	26,521	118,082	564,674	682,756	0	682,756	170,689
6790	San Diego	12,958,348	6.8323%	36,165	25,985	18,002	80,152	218,113	298,265	0	298,265	74,567
6800	San Francisco	19,200,354	10.1233%	53,585	38,501	26,673	118,759	324,385	443,144	0	443,144	110,786
6810	San Jose	23,373,508	12.3236%	65,231	46,869	32,470	144,570	476,032	620,602	0	620,602	155,151
6820	San Luis Obispo	2,495,155	1.3156%	6,964	5,004	3,466	15,434	66,021	81,455	0	81,455	20,364
6830	Sonoma	5,378,327	2.8357%	15,010	10,785	7,472	33,267	128,188	161,455	0	161,455	40,364
6840	San Marcos	6,161,340	3.2486%	17,195	12,355	8,559	38,109	122,793	160,902	0	160,902	40,226
6850	Channel Islands	3,430,834	1.8089%	9,575	6,880	4,766	21,221	-	21,221	0	21,221	5,306
		\$ 189,664,225	100%	529,319	380,322	263,480	1,173,121	4,325,017	\$ 5,498,138	0	5,498,138	1,374,543

1 All Revenues sources recorded in Dorm Revenue Fund 0580 and Trust Fund 0948 (CSU Fund 441) were included.

2 The approved 11/12 budget amount includes Campus Grants and Commission administration costs.

3 The 11/12 budget has been approved by the Commission and Chancellor Reed.

4 Allocation methodology is based on campus' prior year retirement expense as a percent of the systems total retirement costs.

5 This year's Prior Year Adjustment will not be returned to the campuses. The funds will be retained at the CO for Special Projects designated by the Commission. The amount for 09/10 was \$153,346.

* Numbers are rounded up to the nearest dollar

** Please contact Kelly Cox at (562)951-4611 or kcox@calstate.edu if you have any questions on the this Cost Distribution

**THE CALIFORNIA STATE UNIVERSITY HOUSING PROGRAM ⁽¹⁾
2011/12 Centrally Paid Direct Program Cost Transfers ⁽²⁾**

	Debt Service 11/1/11 Payment	Credit from Closing of Construction Accounts (3) Amount	Affordable Student Housing Grant	Affordable Student Housing Loans	Systemwide Reserve Loan Payments	Estimated State Treasurer's Bond Services (1/2 Year Portion)	Audit Fees (1/2 Year Portion)	Financial Advisor Retainer Fees (1/2 Year Portion) (4)	Arbitrage Rebate and Analysis Fees (5)	Rating Agency Surveillance Fees	Total October 1, 2011 Direct Cost Allocation	2009/10 State Treasurer's Bond Services Adjustment to Actuals	Semi-annual Net Transfer Amount due on October 1, 2011 (6)
Bakersfield	-	-	-	-	-	-	1,964.00	-	-	-	1,964.00	-	1,964.00
Channel Islands	2,217,547.48	-	-	-	-	2,355.12	1,964.00	-	65,339.94	199.00	2,287,405.54	(2,355.12)	2,285,050.42
Chico	2,996,332.27	-	-	-	-	2,942.93	1,964.50	-	-	199.00	3,001,438.70	(1,659.30)	2,999,779.40
Dominguez Hills	667,150.00	-	-	-	-	305.29	1,964.50	-	-	199.00	669,618.79	(305.29)	669,313.50
East Bay	3,645,181.25	-	(149,000.00)	68,054.00	-	3,550.10	1,964.50	-	-	199.00	3,569,948.85	(3,550.10)	3,566,398.75
Fresno	-	-	-	-	-	-	-	-	-	-	-	-	-
Fullerton (7)	1,437,306.25	-	(201,000.00)	42,663.00	-	8,192.10	6,187.50	-	-	199.00	1,293,547.85	287.18	1,293,835.03
Humboldt	2,654,297.67	-	-	-	-	2,438.21	1,964.50	-	-	199.00	2,658,899.38	(2,712.06)	2,656,187.32
Long Beach	1,225,716.96	-	-	-	-	194.67	6,187.50	-	-	199.00	1,232,298.13	(194.67)	1,232,103.46
Los Angeles (7)	1,464,803.57	-	-	45,918.00	-	449.30	1,964.50	-	-	199.00	1,513,334.37	(409.12)	1,512,925.25
Maritime Academy	555,768.99	(555,768.99)	-	-	-	603.31	1,964.00	-	24.60	199.00	2,790.91	(603.31)	2,187.60
Northridge	4,401,753.94	-	-	-	-	2,294.34	6,187.50	-	-	199.00	4,410,434.78	(2,294.34)	4,408,140.44
Pomona	4,060,949.98	-	-	-	-	4,303.33	6,187.50	-	179.32	199.00	4,071,819.13	(2,533.98)	4,069,285.15
Sacramento	2,418,112.50	-	-	-	-	2,456.38	6,187.50	-	-	199.00	2,426,955.38	(2,456.38)	2,424,499.00
San Bernardino	2,395,502.51	-	-	-	-	2,165.11	1,964.50	-	84.39	198.00	2,399,914.51	(2,165.11)	2,397,749.40
San Diego	3,384,035.50	-	-	-	-	2,106.12	6,187.50	-	-	199.00	3,392,528.12	(2,106.12)	3,390,422.00
San Francisco	10,886,204.19	-	-	-	53,322.00	10,749.79	6,187.50	-	44.14	199.00	10,956,706.62	(10,749.79)	10,945,956.83
San Jose	7,659,633.13	-	-	-	-	10,519.92	6,187.50	-	494.29	199.00	7,677,033.84	(10,519.92)	7,666,513.92
San Luis Obispo	10,044,150.63	-	-	-	-	14,903.88	6,187.50	-	-	199.00	10,065,441.01	(14,903.88)	10,050,537.13
Sonoma	6,460,557.14	-	-	-	-	6,021.89	6,187.50	-	15,502.01	199.00	6,488,467.54	(6,021.89)	6,482,445.65
Stanislaus	731,776.88	-	-	-	77,660.00	703.93	1,964.00	-	126.39	199.00	812,430.20	(703.93)	811,726.27
Total	69,306,780.84	(555,768.99)	(350,000.00)	156,635.00	130,982.00	77,255.72	81,518.00	-	81,795.08	3,780.00	68,932,977.65	(65,957.13)	68,867,020.52

(1) Please contact Rosa Renaud or Angelique Sutanto at (562) 951-4570 for questions on your program.

(2) The transfer dates for the 2011/12 Centrally Paid Indirect Program Costs are different.

(3) Covers debt service obligations only.

(4) Only programs that have had work performed by Financial Advisor (through Financing and Treasury) are being charged a portion of the retainer fee. For the housing program, there were no charges.

(5) Consist of potential arbitrage rebate payments to the Internal Revenue Service for the Systemwide Revenue Bonds, Series 2007A and/or Bondlogistix arbitrage analysis fees. Only campuses whose construction project accounts have been closed are charged through the Centrally Paid Direct Program Costs memo. Construction project accounts for Chico, East Bay, Fullerton, Humboldt, Los Angeles, Pomona, San Francisco, San Jose and San Luis Obispo will be charged directly.

(6) The transfer amounts consist of both principal and interest due on November 1, 2011. See Attachment 10 for semi-annual transfer amounts due on April 1, 2012.

The direct costs are passed down to campuses through semi-annual Cash Posting Orders. The charges should initially be passed through the Trust Fund (0948); we request that your campus post to the appropriate program, State/CSU fund, and accounts.

(7) Campuses that participated in the issuance of the Build America Bonds (BABs) Series 2010B will receive biannual subsidies of approximately 35% of the interest coming due on November 1, 2011 and May 1, 2012. The subsidies are not incorporated in this attachment since they are not characterized as an offset to your debt service obligations and should be used for program operations.

(8) Accounting process contacts: Dago Escobedo at (562) 951-4561

**THE CALIFORNIA STATE UNIVERSITY HOUSING PROGRAM ⁽¹⁾
2011/12 Centrally Paid Direct Program Cost Transfers ⁽²⁾**

	Debt Service 5/1/12 Payment	Credit from Closing of Construction Accounts (3) Amount	Estimated State Treasurer's Bond Services (1/2 Year Portion)	Audit Fees (1/2 Year Portion)	Financial Advisor Retainer Fees (1/2 Year Portion) (4)	Total April 1, 2012 Direct Cost Allocation	2009/10 State Treasurer's Bond Services Adjustment to Actuals	Semi-annual Net Transfer Amount due on April 1, 2012 (5)
Bakersfield	-	-	-	1,964.00	-	1,964.00	-	1,964.00
Channel Islands	1,248,322.11	-	2,355.12	1,964.00	-	1,252,641.23	(2,355.12)	1,250,286.11
Chico	1,632,355.23	-	2,942.93	1,964.50	-	1,637,262.66	-	1,637,262.66
Dominguez Hills	140,875.00	-	305.28	1,964.50	-	143,144.78	(305.28)	142,839.50
East Bay	1,881,325.00	-	3,550.10	1,964.50	-	1,886,839.60	(3,550.10)	1,883,289.50
Fresno	-	-	-	-	-	-	-	-
Fullerton (6)	4,948,927.58	-	8,192.10	6,187.50	-	4,963,307.18	-	4,963,307.18
Humboldt	1,363,627.33	-	2,438.21	1,964.50	-	1,368,030.04	-	1,368,030.04
Long Beach	74,516.79	-	194.66	6,187.50	-	80,898.95	(194.66)	80,704.29
Los Angeles (6)	246,102.73	-	449.30	1,964.50	-	248,516.53	-	248,516.53
Maritime Academy	338,081.01	(203,247.59)	603.30	1,964.00	-	137,400.72	(603.30)	136,797.42
Northridge	1,138,864.81	-	2,294.33	6,187.50	-	1,147,346.64	(2,294.33)	1,145,052.31
Pomona	2,413,555.02	-	4,303.32	6,187.50	-	2,424,045.84	-	2,424,045.84
Sacramento	1,299,887.50	-	2,456.38	6,187.50	-	1,308,531.38	(2,456.38)	1,306,075.00
San Bernardino	1,158,565.38	-	2,165.10	1,964.50	-	1,162,694.98	(2,165.10)	1,160,529.88
San Diego	1,053,120.75	-	2,106.12	6,187.50	-	1,061,414.37	(2,106.12)	1,059,308.25
San Francisco	5,491,745.81	-	10,749.79	6,187.50	-	5,508,683.10	(10,749.79)	5,497,933.31
San Jose	5,652,076.87	-	10,519.91	6,187.50	-	5,668,784.28	(10,519.91)	5,658,264.37
San Luis Obispo	8,070,331.88	-	14,903.87	6,187.50	-	8,091,423.25	(14,903.87)	8,076,519.38
Sonoma	3,192,927.74	-	6,021.89	6,187.50	-	3,205,137.13	(6,021.89)	3,199,115.24
Stanislaus	381,084.38	-	703.93	1,964.00	-	383,752.31	(703.93)	383,048.38
Total	41,726,292.92	(203,247.59)	77,255.64	81,518.00	-	41,681,818.97	(58,929.78)	41,622,889.19

(1) Please contact Rosa Renaud or Angeliqe Sutanto at (562) 951-4570 for questions on your program.

(2) The transfer dates for the 2011/12 Centrally Paid Indirect Program Costs are different.

(3) Covers debt service obligations only.

(4) Only programs that have had work performed by Financial Advisor (through Financing and Treasury) are being charged a portion of the retainer fee. For the housing program, there were no charges.

(5) The transfer amounts consist of interest (no principal) due on May 1, 2012. See Attachment 9 for semi-annual transfer amounts due on October 1, 2011.

The direct costs are passed down to campuses through semi-annual Cash Posting Orders. The charges should initially be passed through the Trust Fund (0948); we request that your campus post to the appropriate program, State/CSU fund, and accounts.

(6) Campuses that participated in the issuance of the Build America Bonds (BABs) Series 2010B will receive biannual subsidies of approximately 35% of the interest coming due on November 1, 2011 and May 1, 2012. The subsidies are not incorporated in this attachment since they are not characterized as an offset to your debt service obligations and should be used for program operations.

(7) Accounting process contacts: Dago Escobedo at (562) 951-4561

THE CALIFORNIA STATE UNIVERSITY PARKING PROGRAM ⁽¹⁾
2011/12 Centrally Paid Direct Program Costs ⁽²⁾

	Debt Service 11/1/11 Payment	Estimated State Controller Parking Payroll Deductions (First Portion) (3)	Estimated State Treasurer's Bond Services (1/2 Year Portion)	Financial Advisor Retainer Fees (1/2 Year Portion)	Arbitrage Rebate and Analysis Fees (4)	Rating Agency Surveillance Fees	Total October 1, 2011 Direct Cost Allocation	2009/10 State Controller Parking Payroll Deductions Adjustment to Actuals	2009/10 State Treasurer's Bond Services Adjustment to Actuals	Semi-annual Net Transfer Amount due on October 1, 2011 (5)
Bakersfield	-	2,277.02	-	-	-	-	2,277.02	(191.72)	-	2,085.30
Chancellor's Office	-	1,683.41	-	-	-	-	1,683.41	(53.44)	-	1,629.97
Channel Islands	45,108.77	1,359.40	41.98	-	-	198.00	46,708.15	(62.38)	(41.98)	46,603.79
Chico	-	2,108.12	2,500.00	2,500.00	-	-	7,108.12	(516.12)	-	6,592.00
Dominguez Hills	-	2,153.88	-	-	-	-	2,153.88	(146.66)	-	2,007.22
East Bay	-	3,366.58	-	-	-	-	3,366.58	(226.26)	-	3,140.32
Fresno	-	4,679.98	-	2,500.00	-	-	7,179.98	(402.28)	-	6,777.70
Fullerton (6)	2,988,597.36	6,747.18	2,525.44	-	250.45	198.00	2,998,318.43	(485.10)	(2,525.44)	2,995,307.89
Humboldt	-	2,432.69	-	-	-	-	2,432.69	(48.14)	-	2,384.55
Long Beach	2,171,266.25	6,870.88	1,978.24	-	-	198.00	2,180,313.37	(368.10)	(1,978.24)	2,177,967.03
Los Angeles	565,168.75	3,724.50	446.12	-	-	198.00	569,537.37	40.68	(446.12)	569,131.93
Maritime Academy	-	700.51	-	-	-	-	700.51	(41.18)	-	659.33
Monterey Bay	-	1,870.29	-	-	-	-	1,870.29	(43.74)	-	1,826.55
Northridge	2,103,761.25	6,067.44	1,824.46	-	-	198.00	2,111,851.15	(334.30)	(1,824.46)	2,109,692.39
Pomona	1,537,037.50	4,472.41	1,324.28	-	-	198.00	1,543,032.19	(340.44)	(1,324.28)	1,541,367.47
Sacramento	1,587,050.63	5,733.92	1,309.97	-	-	198.00	1,594,292.52	(625.51)	(1,309.97)	1,592,357.04
San Bernardino	1,402,015.62	4,510.56	1,262.79	-	91,870.12	198.00	1,499,857.09	(293.84)	(1,262.79)	1,498,300.46
San Diego	1,418,205.00	7,212.27	850.45	-	-	198.00	1,426,465.72	(814.98)	(850.45)	1,424,800.29
San Francisco	-	3,566.85	2,500.00	2,500.00	-	-	8,566.85	(65.32)	-	8,501.53
San Jose	-	4,015.75	-	-	-	-	4,015.75	(218.26)	-	3,797.49
San Luis Obispo	1,365,107.50	4,145.91	1,335.41	-	-	198.00	1,370,786.82	(70.20)	(1,335.41)	1,369,381.21
San Marcos (6)	1,866,526.45	2,435.78	1,820.14	-	-	198.00	1,870,980.37	(183.88)	(1,820.14)	1,868,976.35
Sonoma	429,382.50	2,715.16	367.53	-	-	198.00	432,663.19	(185.37)	(367.53)	432,110.29
Stanislaus	-	1,857.39	-	-	-	-	1,857.39	(165.30)	-	1,692.09
Total	17,479,227.58	86,707.88	20,086.81	7,500.00	92,120.57	2,376.00	17,688,018.84	(5,841.84)	(15,086.81)	17,667,090.19

(1) Please contact Rosa Renaud or Angelique Sutanto at (562) 951-4570 for questions on your program.

(2) The transfer dates for the 2011/12 Centrally Paid **Indirect** Program Costs are different.

(3) Commencing 2011-12, the amount to cover State Controller Parking Payroll Deductions due in October is higher than the amount due in April. The State Controller's Office bills us on a monthly basis.

The higher amount due in October will be sufficient to cover July through March invoices while the amount due in April will cover April through June invoices.

(4) Consist of potential arbitrage rebate payments to the Internal Revenue Service for the Systemwide Revenue Bonds, Series 2007A and/or Bondlogistix arbitrage analysis fees. Only campuses whose construction project accounts have been closed are charged through the Centrally Paid Direct Program Costs memo. Construction project accounts for Fullerton, Northridge, San Luis Obispo and San Marcos will be charged directly.

(5) The transfer amounts consist of both principal and interest due on November 1, 2011. See Attachment 12 for semi-annual transfer amounts due on April 1, 2012.

The direct costs are passed down to campuses through semi-annual Cash Posting Orders. The charges should initially be passed through the Trust Fund (0948);

we request that your campus post to the appropriate program, State/CSU fund, and accounts.

(6) Campuses that participated in the issuance of the Build America Bonds (BABs) Series 2010B will receive biannual subsidies of approximately 35% of the interest coming due on November 1, 2010 and May 1, 2011.

The subsidies are not incorporated in this attachment since they are not characterized as an offset to your debt service obligations and should be used for program operations.

(7) Accounting process contacts: Dago Escobedo at (562) 951-4561

**THE CALIFORNIA STATE UNIVERSITY PARKING PROGRAM ⁽¹⁾
2011/12 Centrally Paid Direct Program Costs ⁽²⁾**

	Debt Service 5/1/12 Payment	Estimated State Controller Parking Payroll Deductions (Second Portion) (3)	Estimated State Treasurer's Bond Services (1/2 Year Portion)	Financial Advisor Retainer Fees (1/2 Year Portion)	Total April 1, 2012 Direct Cost Allocation	2009/10 State Treasurer's Bond Services Adjustment to Actuals	Semi-annual Net Transfer Amount due on April 1, 2012 (4)
Bakersfield	-	759.00	-	-	759.00	-	759.00
Chancellor's Office	-	561.14	-	-	561.14	-	561.14
Channel Islands	21,984.14	453.14	41.97	-	22,479.25	(41.97)	22,437.28
Chico	-	702.71	2,500.00	2,500.00	5,702.71	-	5,702.71
Dominguez Hills	-	717.96	-	-	717.96	-	717.96
East Bay	-	1,122.19	-	-	1,122.19	-	1,122.19
Fresno	-	1,559.99	-	2,500.00	4,059.99	-	4,059.99
Fullerton (5)	1,413,627.14	2,249.06	2,525.43	-	1,418,401.63	(2,525.43)	1,415,876.20
Humboldt	-	810.90	-	-	810.90	-	810.90
Long Beach	1,039,643.75	2,290.29	1,978.23	-	1,043,912.27	(1,978.23)	1,041,934.04
Los Angeles	228,156.25	1,241.51	446.12	-	229,843.88	(446.12)	229,397.76
Maritime Academy	-	233.50	-	-	233.50	-	233.50
Monterey Bay	-	623.43	-	-	623.43	-	623.43
Northridge	954,386.25	2,022.48	1,824.45	-	958,233.18	(1,824.45)	956,408.73
Pomona	703,712.50	1,490.80	1,324.27	-	706,527.57	(1,324.27)	705,203.30
Sacramento	694,308.13	1,911.30	1,309.96	-	697,529.39	(1,309.96)	696,219.43
San Bernardino	665,706.50	1,503.51	1,262.79	-	668,472.80	(1,262.79)	667,210.01
San Diego	434,850.00	2,404.08	850.44	-	438,104.52	(850.44)	437,254.08
San Francisco	-	1,188.96	2,500.00	2,500.00	6,188.96	-	6,188.96
San Jose	-	1,338.59	-	-	1,338.59	-	1,338.59
San Luis Obispo	712,937.50	1,381.96	1,335.40	-	715,654.86	(1,335.40)	714,319.46
San Marcos (5)	1,025,924.80	811.93	1,820.14	-	1,028,556.87	(780.06)	1,027,776.81
Sonoma	198,757.50	905.05	367.52	-	200,030.07	(367.52)	199,662.55
Stanislaus	-	619.13	-	-	619.13	-	619.13
Total	8,093,994.46	28,902.61	20,086.72	7,500.00	8,150,483.79	(14,046.64)	8,136,437.15

(1) Please contact Rosa Renaud or Angeliqe Sutanto at (562) 951-4570 for questions on your program.

(2) The transfer dates for the 2011/12 Centrally Paid Indirect Program Costs are different.

(3) Commencing 2011-12, the amount to cover State Controller Parking Payroll Deductions due in October is higher than 'the amount due in April. The State Controller's Office bills us on a monthly basis. The higher amount due in October will be sufficient to 'cover July through March invoices while the amount due in April will cover April through June invoices.

(4) The transfer amounts consist of interest (no principal) due on May 1, 2012. See Attachment 11 for semi-annual transfer amounts due on October 1, 2011.

The direct costs are passed down to campuses through semi-annual Cash Posting Orders. The charges should initially be passed through the Trust Fund (0948); your campus post to the appropriate program, State/CSU fund, and accounts. For questions regarding the accounting process, please contact Dagoberto Escobedo at (562) 951-4561.

(5) Campuses that participated in the issuance of the Build America Bonds (BABs) Series 2010B will receive biannual subsidies of approximately 35% of the interest coming due on November 1, 2011 and May 1, 2011. The subsidies are not incorporated in this attachment since they are not characterized as an offset to your debt service obligations and should be used for program operations.

THE CALIFORNIA STATE UNIVERSITY STUDENT UNION PROGRAM ⁽¹⁾
2011/12 Centrally Paid Direct Program Costs ⁽²⁾

	Debt Service 11/1/11 Payment	Credit from Closing of Construction Account (3) Amount	Estimated State Treasurer's Bond Services (1/2 Year Portion)	Audit Fees (1/2 Year Portion)	Financial Advisor Retainer Fees (1/2 Year Portion) (4)	Arbitrage Rebate and Analysis Fees (5)	Rating Agency Surveillance Fees	Total October 1, 2011 Direct Cost Allocation	2009/10 State Treasurer's Bond Services Adjustment to Actuals	Semi-annual Transfer Amount Due on October 1, 2011 (6)
Bakersfield	1,007,264.38	-	1,035.80	1,964.00	-	-	198.00	1,010,462.18	(1,035.80)	1,009,426.38
Channel Islands	444,340.88	-	641.24	1,964.00	-	-	198.00	447,144.12	(641.24)	446,502.88
Chico	3,720,450.00	-	3,687.98	1,964.50	-	-	198.00	3,726,300.48	(3,687.98)	3,722,612.50
Dominguez Hills	1,118,602.50	-	1,029.89	1,964.50	-	-	198.00	1,121,794.89	(1,029.89)	1,120,765.00
East Bay (7)	1,776,619.31	(173,261.90) (8)	1,642.97	1,964.50	-	25.75	198.00	1,607,188.63	(250.30)	1,606,938.33
Fresno	963,281.25	(5,735.60)	875.66	1,964.00	-	-	198.00	960,583.31	(875.66)	959,707.65
Fullerton	1,691,875.00	-	1,411.73	6,187.50	-	90,502.26	198.00	1,790,174.49	(1,411.73)	1,788,762.76
Humboldt	316,486.88	-	287.34	1,964.50	-	31.12	198.00	318,967.84	(287.34)	318,680.50
Long Beach	3,467,868.42	-	3,547.83	6,187.50	-	-	198.00	3,477,801.75	(1,436.92)	3,476,364.83
Los Angeles	1,543,591.25	-	1,513.49	1,964.50	-	-	198.00	1,547,267.24	(1,513.49)	1,545,753.75
Northridge (7)	1,406,662.50	-	3,060.60	6,187.50	-	69.95	198.00	1,416,178.55	(803.53)	1,415,375.02
Pomona	1,209,795.70	-	995.37	6,187.50	2,500.00	-	198.00	1,219,676.57	(995.37)	1,218,681.20
Sacramento	3,465,381.62	-	3,280.48	6,187.50	-	-	198.00	3,475,047.60	(3,014.08)	3,472,033.52
San Bernardino	1,356,256.88	-	1,254.09	1,964.50	-	78.43	198.00	1,359,751.90	(1,254.09)	1,358,497.81
San Diego	2,057,404.50	-	3,972.83	6,187.50	-	-	198.00	2,067,762.83	(3,437.61)	2,064,325.22
San Francisco	671,000.00	-	374.34	6,187.50	-	-	198.00	677,759.84	(374.34)	677,385.50
San Jose	1,378,875.00	-	3,043.11	6,187.50	-	-	198.00	1,388,303.61	(1,425.70)	1,386,877.91
San Luis Obispo (7)	227,703.75	-	3,469.01	6,187.50	-	-	198.00	237,558.26	2,209.59	239,767.85
San Marcos	247,536.25	-	2,720.56	1,964.00	-	-	198.00	252,418.81	(500.74)	251,918.07
Sonoma	659,487.50	-	635.34	6,187.50	-	192.50	198.00	666,700.84	(635.34)	666,065.50
Stanislaus	47,870.00	-	22.94	1,964.00	-	-	198.00	50,054.94	(22.94)	50,032.00
Total	28,778,353.57	(178,997.50)	38,502.60	83,482.00	2,500.00	90,900.01	4,158.00	28,818,898.68	(22,424.50)	28,796,474.18

(1) Please contact Rosa Renaud or Angelique Sutanto at (562) 951-4570 for questions on your program.

(2) The transfer dates for the 2011/12 Centrally Paid Indirect Program Costs are different.

(3) Covers debt service obligations only.

(4) Only programs that have had work performed by Financial Advisor (through Financing and Treasury) are being charged a portion of the retainer fee.

(5) Consist of potential arbitrage rebate payments to the Internal Revenue Service for the Systemwide Revenue Bonds, Series 2007A and/or Bondlogistix arbitrage analysis fees. Only campuses whose construction project accounts have been closed are charged through the Centrally Paid Direct Program Costs memo. Construction project accounts for Bakersfield, Channel Islands, East Bay, Long Beach, Northridge, Sacramento, San Luis Obispo and Stanislaus will be charged directly.

(6) The transfer amounts consist of both principal and interest due on November 1, 2011. See Attachment 14 for semi-annual transfer amounts due on April 1, 2012.

The direct costs are passed down to campuses through semi-annual Cash Posting Orders. The charges should initially be passed through the Trust Fund (0948);

we request that your campus post to the appropriate program, State/CSU fund, and accounts.

(7) Campuses that participated in the issuance of the Build America Bonds (BABs) Series 2010B will receive biannual subsidies of approximately 35% of the interest coming due on November 1, 2010 and May 1, 2011.

The subsidies are not incorporated in this attachment since they are not characterized as an offset to your debt service obligations and should be used for program operations.

(8) Accounting process contacts: Dago Escobedo at (562) 951-4561

THE CALIFORNIA STATE UNIVERSITY STUDENT UNION PROGRAM ⁽¹⁾
2011/12 Centrally Paid Direct Program Costs ⁽²⁾

	Debt Service 5/1/12 Payment	Estimated State Treasurer's Bond Services (1/2 Year Portion)	Audit Fees (1/2 Year Portion)	Financial Advisor Retainer Fees (1/2 Year Portion) (3)	Total April 1, 2012 Direct Cost Allocation	2009/10 State Treasurer's Bond Services Adjustment to Actuals	Semi-annual Net Transfer Amount Due on April 1, 2012 (4)
Bakersfield	547,914.38	1,035.79	1,964.00	-	550,914.17	(1,035.79)	549,878.38
Channel Islands	363,340.37	641.24	1,964.00	-	365,945.61	(641.24)	365,304.37
Chico	1,952,850.00	3,687.98	1,964.50	-	1,958,502.48	(3,687.98)	1,954,814.50
Dominguez Hills	553,577.50	1,029.89	1,964.50	-	556,571.89	(1,029.89)	555,542.00
East Bay (5)	1,003,738.44	1,642.96	1,964.50	-	1,007,345.90	-	1,007,345.90
Fresno	464,518.75	875.65	1,964.00	-	467,358.40	(875.65)	466,482.75
Fullerton	746,100.00	1,411.72	6,187.50	-	753,699.22	(1,411.72)	752,287.50
Humboldt	152,786.88	287.34	1,964.50	-	155,038.72	(287.34)	154,751.38
Long Beach	1,978,640.33	3,547.83	6,187.50	-	1,988,375.66	-	1,988,375.66
Los Angeles	799,236.25	1,513.49	1,964.50	-	802,714.24	(1,513.49)	801,200.75
Northridge (5)	537,343.75	3,060.59	6,187.50	-	546,591.84	-	546,591.84
Pomona	508,231.80	995.36	6,187.50	2,500.00	517,914.66	(995.36)	516,919.30
Sacramento	1,793,158.39	3,280.47	6,187.50	-	1,802,626.36	-	1,802,626.36
San Bernardino	674,188.13	1,254.08	1,964.50	-	677,406.71	(1,254.08)	676,152.63
San Diego	765,786.75	3,972.83	6,187.50	-	775,947.08	-	775,947.08
San Francisco	194,375.00	374.34	6,187.50	-	200,936.84	(374.34)	200,562.50
San Jose	271,875.00	3,043.11	6,187.50	-	281,105.61	-	281,105.61
San Luis Obispo (5)	74,843.75	3,469.00	6,187.50	-	84,500.25	-	84,500.25
San Marcos	119,411.25	2,720.56	1,964.00	-	124,095.81	-	124,095.81
Sonoma	332,687.50	635.33	6,187.50	-	339,510.33	(635.33)	338,875.00
Stanislaus	11,995.00	22.94	1,964.00	-	13,981.94	(22.94)	13,959.00
Total	13,846,599.22	38,502.50	83,482.00	2,500.00	13,971,083.72	(13,765.15)	13,957,318.57

(1) Please contact Rosa Renaud or Angelique Sutanto at (562) 951-4570 for questions on your program.

(2) The transfer dates for the 2011/12 Centrally Paid Indirect Program Costs are different.

(3) Only programs that have had work performed by Financial Advisor (through Financing and Treasury) are being charged a portion of the retainer fee.

(4) The transfer amounts consist of interest (no principal) due on May 1, 2012. See Attachment 13 for semi-annual transfer amounts due on October 1, 2011.

The direct costs are passed down to campuses through semi-annual Cash Posting Orders. The charges should initially be passed through the Trust Fund (0948); we request that your campus post to the appropriate program, State/CSU fund, and accounts.

(5) Campuses that participated in the issuance of the Build America Bonds (BABs) Series 2010B will receive biannual subsidies of approximately 35% of the interest coming due on November 1, 2010 and May 1, 2011. The subsidies are not incorporated in this attachment since they are not characterized as an offset to your debt service obligations and should be used for program operations.

(6) Accounting process contacts: Dago Escobedo at (562) 951-4561

THE CALIFORNIA STATE UNIVERSITY STUDENT RECREATION COMPLEX ⁽¹⁾
2011/12 Centrally Paid Direct Program Costs ⁽²⁾

	Debt Service 11/1/11 Pymt	Estimated State Treasurer's Bond Services (1/2 Year Portion)	Rating Agency Surveillance Fees	Total October 1, 2011 Direct Cost Allocation	Semi-annual Net Transfer Amount due on <u>October 1, 2011 (3)(5)</u>	Debt Service 5/1/12 Pymt	Estimated State Treasurer's Bond Services (1/2 Year Portion)	Total April 1, 2012 Direct Cost Allocation	Semi-annual Net Transfer Amount due on <u>April 1, 2012 (4)(5)</u>
Stanislaus	677,325.00	730.74	198.00	678,253.74	678,253.74	386,625.00	730.73	387,355.73	387,355.73
Total	677,325.00	730.74	198.00	678,253.74	678,253.74	386,625.00	730.73	387,355.73	387,355.73

(1) Please contact Rosa Renaud or Angelique Sutanto at (562) 951-4570 for questions on your program.

(2) The transfer dates for the 2011/12 Centrally Paid Indirect Program Costs are different.

(3) The transfer amounts consist of both principal and interest due on November 1, 2011.

(4) The transfer amounts consist of interest (no principal) due on May 1, 2012.

(5) The direct costs are passed down to campuses through semi-annual Cash Posting Orders. The charges should initially be passed through the Trust Fund (0948); we request that your campus post to the appropriate program, State/CSU fund, and accounts.

(6) Accounting process contacts: Dago Escobedo at (562) 951-4561

**THE CALIFORNIA STATE UNIVERSITY HEALTH CENTER FACILITIES FUND (1)
2011/12 Centrally Paid Direct Program Costs (2)**

	Debt Service 11/1/11 Payment	Estimated State Treasurer's Bond Services (1/2 Year Portion)	Financial Advisor Retainer Fees (1/2 Year Portion)	Rating Agency Surveillance Fees	Total October 1, 2011 Direct Cost Allocation	Semi-annual Net Transfer Amount due on October 1, 2011 (3)(5)	Debt Service 5/1/12 Payment	Estimated State Treasurer's Bond Services (1/2 Year Portion)	Financial Advisor Retainer Fees (1/2 Year Portion)	Total April 1, 2012 Direct Cost Allocation	Semi-annual Net Transfer Amount due on April 1, 2012 (4)(5)
Bakersfield	-	-	-	-	-	-	-	-	-	-	-
Channel Islands	-	-	-	-	-	-	-	-	-	-	-
Chico	-	-	-	-	-	-	-	-	-	-	-
Dominguez Hills	-	-	-	-	-	-	-	-	-	-	-
East Bay	-	-	-	-	-	-	-	-	-	-	-
Fresno	-	-	-	-	-	-	-	-	-	-	-
Fullerton	-	-	-	-	-	-	-	-	-	-	-
Humboldt	-	-	-	-	-	-	-	-	-	-	-
Long Beach	-	-	-	-	-	-	-	-	-	-	-
Los Angeles	-	-	-	-	-	-	-	-	-	-	-
Maritime Academy	-	-	-	-	-	-	-	-	-	-	-
Monterey Bay	-	-	-	-	-	-	-	-	-	-	-
Northridge	-	-	-	-	-	-	-	-	-	-	-
Pomona	-	-	-	-	-	-	-	-	-	-	-
Sacramento	-	-	-	-	-	-	-	-	-	-	-
San Bernardino	277,693.72	275.99	-	197.00	278,166.71	278,166.71	176,193.68	275.98	-	176,469.66	176,469.66
San Diego	930,406.25	925.18	-	197.00	931,528.43	931,528.43	498,500.00	925.17	-	499,425.17	499,425.17
San Francisco	-	-	-	-	-	-	-	-	-	-	-
San Jose	-	-	2,500.00	-	2,500.00	2,500.00	-	-	2,500.00	2,500.00	2,500.00
San Luis Obispo	-	-	-	-	-	-	-	-	-	-	-
San Marcos	-	-	-	-	-	-	-	-	-	-	-
Sonoma	-	-	-	-	-	-	-	-	-	-	-
Stanislaus	-	-	-	-	-	-	-	-	-	-	-
Total	1,208,099.97	1,201.17	2,500.00	394.00	1,212,195.14	1,212,195.14	674,693.68	1,201.15	2,500.00	678,394.83	678,394.83

(1) Please contact Rosa Renaud or Angelique Sutanto at (562) 951-4570 for questions on your program.

(2) The transfer dates for the 2011/12 Centrally Paid Indirect Program Costs are different.

(3) The transfer amounts consist of both principal and interest due on November 1, 2011.

(4) The transfer amounts consist of interest (no principal) due on May 1, 2012.

(5) The direct costs are passed down to campuses through semi-annual Cash Posting Orders. The charges should initially pass through the Trust Fund (0948); we request that your campus post to the appropriate program, State/CSU fund, and accounts.

(6) Accounting process contacts: Dago Escobedo at (562) 951-4561

**THE CALIFORNIA STATE UNIVERSITY CONTINUING EDUCATION REVENUE FUND (1)
2011/12 Centrally Paid Direct Program Costs**

	Debt Service 11/1/11 Pymt	Estimated State Treasurer's Bond Services (1/2 Year Portion)	Arbitrage Rebate and Analysis Fees (2)	Rating Agency Surveillance Fees	Total October 1, 2011 Direct Cost Allocation	Semi-annual Net Transfer Amount due on October 1, 2011 (3)(5)	Debt Service 5/1/12 Pymt	Estimated State Treasurer's Bond Services (1/2 Year Portion)	Total April 1, 2012 Direct Cost Allocation	Semi-annual Net Transfer Amount due on April 1, 2012 (4)(5)
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	254,515.63	235.78	-	197.00	254,948.41	254,948.41	127,453.13	235.78	127,688.91	127,688.91
San Francisco	-	-	-	-	-	-	-	-	-	-
San Jose	-	-	-	-	-	-	-	-	-	-
San Luis Obispo	-	-	-	-	-	-	-	-	-	-
San Marcos	-	-	-	-	-	-	-	-	-	-
Sonoma	340,599.11	369.38	36,945.81	197.00	378,111.30	378,111.30	196,115.39	369.37	196,484.76	196,484.76
Stanislaus	-	-	-	-	-	-	-	-	-	-
Total	595,114.74	605.16	36,945.81	394.00	633,059.71	633,059.71	323,568.52	605.15	324,173.67	324,173.67

(1) Please contact Rosa Renaud or Angelique Sutanto at (562) 951-4570 for questions on your program.

(2) Consist of potential arbitrage rebate payments to the Internal Revenue Service for the Systemwide Revenue Bonds, Series 2007A and/or Bondlogistix arbitrage analysis fees. Only campuses whose construction project accounts have been closed are charged through the Centrally Paid Direct Program Costs memo.

(3) The transfer amounts consist of both principal and interest due on November 1, 2011.

(4) The transfer amounts consist of interest (no principal) due on May 1, 2012.

(5) The direct costs are passed down to campuses through semi-annual Cash Posting Orders. The charges should initially pass through the Trust Fund (0948); we request that your campus post to the appropriate program, State/CSU fund, and accounts.

(6) Accounting process contacts: Dago Escobedo at (562) 951-4561