

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

www.calstate.edu

George V. Ashkar
Assistant Vice Chancellor,
Controller

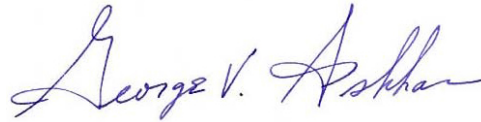
562-951-4610
Fax 562-951-4865
gashkar@calstate.edu

Date: June 5, 2012

FS 2012-01

To: Associate Vice Presidents for Administration/Finance

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



Subject: 2012/13 Centrally Paid Costs and Debt Service

Each year the Chancellor's Office allocates direct and indirect costs to campuses as well as Systemwide Revenue Bond (SRB) debt service. The indirect costs are made up of the Department of Finance State Pro Rata charges and Chancellor's Office (CO) overhead expenses. The direct costs are made up of expenses related to the maintenance of the individual bonds series. The purpose of this memorandum is to provide a summary of the total costs that will be charged to your campus during the 2012/13 fiscal year.

Campuses will be charged \$18,114,446 (comprised of approximately \$17,345,000 for indirect costs and \$770,000 for direct costs), which will be assessed in four quarterly installments of \$4,530,000 on July 2nd, October 1st, January 3rd, and April 1st. 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, there is a \$3.9M increase, which is attributable only to the Department of Finance State Pro Rata charge allocated to the CSU. There has been no increase to the CO overhead expenses for 2012/13.

Campuses will be assessed a separate transaction in the amount of \$243,750,000 for SRB debt service only. This transaction will occur on October 1, 2012 and April 1, 2013. Please refer to the attached summary and detail by program for your campus' portion of debt service.

Consistent with 2011/12, 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 in November and May of each year. The subsidies are not incorporated in

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

the attachments because they are not characterized as an offset to the debt service obligations and should be used for program operations.

Please ensure that the appropriate fiscal personnel at your campus noted below have this information, as they will need it to develop and account for next year's budget.

If you have any questions please contact the referenced contact on attachment 3 thru 20. Thank you for your assistance in this process.

GVA:KC:ea

Attachment 1 -20

Distribution of attachments:

Vice Presidents for Student Affairs	(all attachments: 1 through 20)
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)
Stanislaus Student Rec Center	(attachments 15, 16)
Health Center Administrators	(attachments 1, 2, 6, 17, 18)
Continuing Education Administrators	(attachments 1, 2, 8, 19, 20)
Auxiliary Organization Administrators	(attachments 1, 2, 7)
Budget Officers	(all attachments)
Accounting Officers	(all attachments)
Benjamin F. Quillian	(all attachments)

FY12/13 CENTRALLY PAID DIRECT & INDIRECT COST

Account Name	Agency Code	Campus Total	Enterprise Programs												TF - Misc Trust State Pro-Rata
			Continuing Education		Housing Program		Parking Program		Health Center Facilities		Auxiliary Organizations	Stanislaus Rec Center	Student Union Program		
			Direct	Indirect	Direct	Indirect	Direct	Indirect	Direct	Indirect	Indirect	Direct	Direct	Indirect	
Chancellor's Office	6620	40,755	-	-	-	-	2,125.20	18,154.00	-	-	-	-	-	-	20,476.00
Bakersfield	6650	449,608	-	114,551.00	4,167.00	47,494.00	2,964.21	31,607.00	-	18,154.00	-	-	6,347.00	18,154.00	206,170.00
San Bernardino	6660	513,535	-	210,549.00	8,433.00	137,133.00	8,673.29	104,954.00	733.00	18,154.00	-	-	6,752.00	18,154.00	-
Stanislaus	6670	366,280	-	79,611.00	5,693.00	76,857.00	2,357.21	73,732.00	-	18,154.00	36,308.00	1,600.00	4,412.00	37,942.00	29,614.00
Chico	6680	578,091	-	134,579.00	10,098.45	333,363.00	3,915.65	30,279.00	-	18,154.00	18,154.00	-	11,394.00	18,154.00	-
Dominguez Hills	6690	590,800	-	361,155.00	4,920.00	89,229.00	2,887.54	84,979.00	-	18,154.00	-	-	11,321.00	18,154.00	-
Fresno	6700	341,506	-	119,814.00	-	-	6,593.09	132,992.00	-	18,154.00	32,224.00	-	6,032.00	18,154.00	7,543.00
Fullerton	6710	1,210,616	-	694,800.00	29,125.00	134,019.00	13,848.22	175,195.00	-	47,545.00	47,545.00	-	20,994.00	47,545.00	-
East Bay	6720	528,852	-	319,056.00	11,125.00	78,808.00	4,474.93	50,047.00	-	18,154.00	18,154.00	-	7,501.00	18,154.00	3,378.00
Humboldt	6730	425,407	-	83,055.00	9,003.00	259,035.00	3,343.08	24,439.00	-	18,154.00	-	-	4,876.88	18,154.00	5,347.00
Long Beach	6740	1,455,663	-	711,933.00	13,609.00	297,914.00	13,426.11	189,986.00	-	47,545.00	95,090.00	-	20,102.00	47,545.00	18,513.00
Los Angeles	6750	596,663	-	252,367.00	5,141.00	132,158.00	5,858.40	133,072.00	-	18,154.00	18,154.00	-	7,252.00	18,154.00	6,353.00
Maritime Academy	6752	191,899	-	37,357.00	10,526.00	124,935.00	927.28	18,154.00	-	-	-	-	-	-	-
Monterey Bay	6756	176,278	-	84,682.00	-	-	2,593.58	48,429.00	-	-	18,154.00	-	-	-	22,419.00
Northridge	6760	1,545,734	-	557,279.00	22,511.00	411,934.00	11,943.65	303,995.00	-	47,545.00	47,545.00	-	19,139.05	47,545.00	76,297.00
Pomona	6770	785,045	-	152,630.00	21,530.00	271,488.00	8,695.65	165,694.00	-	47,545.00	47,545.00	-	15,204.00	47,545.00	7,168.00
Sacramento	6780	1,321,619	-	659,337.00	18,012.00	259,394.00	9,969.61	163,783.00	-	47,545.00	95,090.00	-	19,564.00	47,545.00	1,379.00
San Diego	6790	979,146	645.00	309,383.00	17,225.00	346,283.00	11,528.29	77,616.00	1,967.00	47,545.00	95,090.00	-	24,319.00	47,545.00	-
San Francisco	6800	1,866,945	-	627,191.00	33,730.86	660,397.00	5,165.35	100,987.00	-	47,545.00	-	-	19,017.00	47,545.00	325,367.00
San Jose	6810	1,678,218	-	781,273.00	33,355.00	398,428.00	5,405.58	182,247.00	-	47,545.00	-	-	19,942.00	47,545.00	162,477.00
San Luis Obispo	6820	1,426,277	-	199,975.00	42,039.00	917,371.00	8,284.22	142,268.00	-	47,545.00	-	-	20,065.00	47,545.00	1,185.00
Sonoma	6830	463,729	-	164,608.00	35,390.00	92,946.00	4,457.32	56,893.00	-	47,545.00	-	-	14,344.50	47,545.00	-
San Marcos	6840	464,973	-	189,639.00	-	-	7,075.05	147,194.00	-	18,154.00	18,154.00	-	7,783.00	63,488.00	13,486.00
Channel Islands	6850	116,806	-	9,674.00	8,657.16	18,154.00	2,093.30	18,154.00	-	18,154.00	18,154.00	-	5,612.00	18,154.00	-
		18,114,446	645.00	6,854,498.00	344,290.47	5,087,340.00	148,605.81	2,474,850.00	2,700.00	675,144.00	605,361.00	1,600.00	271,973.43	740,266.00	907,172.00

(1) The quarterly CPO transactions will include 1/4 of the above amounts and will be processed on or about July 2, October 1, January 3, and April 1.

SYSTEMWIDE REVENUE BOND
FY12/13 DEBT SERVICE

Account Name	Agency Code	Campus Total ¹	CERF Program		Housing Program		Parking Program		Health Center Facilities		Auxiliary Program		Stanislaus Rec Center		Student Union Program	
			11/1/12	5/1/13	11/1/12	5/1/13	11/1/12	5/1/13	11/1/12	5/1/13	11/1/12	5/1/13	11/1/12	5/1/13	11/1/12	5/1/13
Chancellor's Office	6620	2,156,969	-	-	-	-	-	-	-	-	1,735,400.00	421,568.75	-	-	-	-
Bakersfield	6650	1,551,441	-	-	-	-	-	-	-	-	0.00	0.00	-	-	1,012,914.56	538,526.69
San Bernardino	6660	8,055,197	-	-	2,398,226.00	1,103,234.75	1,420,507	650,692	281,193.72	174,818.68	0.00	0.00	-	-	1,369,188.13	657,338.13
Stanislaus	6670	2,940,343	-	-	793,973.00	347,500.00	-	-	-	-	497,487.50	181,287.50	681,625.00	380,725.00	49,297.50	8,447.50
Chico	6680	9,987,654	-	-	2,705,667.97	1,610,536.48	-	-	-	-	0.00	0.00	-	-	3,757,850.00	1,913,600.00
Dominguez Hills	6690	2,225,348	-	-	434,601.57	129,225.00	-	-	-	-	0.00	0.00	-	-	1,130,338.75	531,182.50
Fresno	6700	8,735,556	-	-	-	-	-	-	-	-	5,559,491.54	1,748,539.71	-	-	974,518.75	453,006.25
Fullerton	6710	21,085,915	-	-	7,346,516.73	4,886,863.77	2,919,753.37	1,384,230.74	-	-	1,467,650.00	640,500.00	-	-	1,716,100.00	724,300.00
East Bay	6720	8,237,181	-	-	3,605,379.00	1,844,400.00	-	-	-	-	0.00	0.00	-	-	1,798,744.31	988,657.19
Humboldt	6730	4,479,104	-	-	2,683,628.92	1,337,977.33	-	-	-	-	0.00	0.00	-	-	315,405.00	142,092.50
Long Beach	6740	12,681,900	-	-	1,225,526.74	46,726.25	2,194,643.75	1,017,462.50	-	-	1,860,272.25	893,021.50	-	-	3,488,643.42	1,955,603.23
Los Angeles	6750	6,856,272	-	-	1,552,021.57	215,777.73	568,156.25	222,206.25	-	-	1,338,625.00	619,750.00	-	-	1,554,236.25	785,498.75
Maritime Academy	6752	875,440	-	-	540,658.78	334,781.01	-	-	-	-	0.00	0.00	-	-	-	-
Monterey Bay	6756	4,894,005	-	-	-	-	-	-	-	-	3,364,377.50	1,529,627.50	-	-	-	-
Northridge	6760	14,976,802	-	-	4,291,914.84	1,065,943.75	2,104,236.25	906,298.75	-	-	979,250.00	306,175.00	-	-	3,484,372.95	1,838,610.45
Pomona	6770	12,514,860	-	-	4,051,861.23	2,346,333.77	1,553,712.50	687,000.00	-	-	1,461,075.00	696,975.00	-	-	1,223,233.20	494,669.30
Sacramento	6780	14,333,560	-	-	2,439,887.50	1,275,687.50	1,588,493.75	661,137.50	-	-	1,979,555.52	1,139,712.48	-	-	3,485,157.24	1,763,928.51
San Diego	6790	15,401,197	248,591.25	115,341.25	3,109,775.65	1,001,220.75	1,439,850.00	416,268.75	938,500.00	487,500.00	3,274,962.03	1,543,380.92	-	-	2,085,788.25	740,018.00
San Francisco	6800	17,483,716	-	-	10,994,666.69	5,379,483.31	164,048.84	83,891.89	-	-	0.00	0.00	-	-	679,375.00	182,250.00
San Jose	6810	15,300,255	-	-	8,278,577.50	5,371,302.50	-	-	-	-	0.00	0.00	-	-	1,406,875.00	243,500.00
San Luis Obispo	6820	26,633,079	-	-	10,598,380.00	7,941,792.50	1,372,937.50	700,750.00	-	-	130,546.94	69,646.81	-	-	3,586,454.97	2,232,569.78
Sonoma	6830	11,601,234	-	-	6,767,072.96	3,245,838.75	419,455.00	174,355.00	-	-	0.00	0.00	-	-	667,687.50	326,825.00
San Marcos	6840	4,957,781	-	-	-	-	1,875,926.45	1,013,374.80	-	-	1,162,375.00	561,375.00	-	-	238,746.25	105,983.75
Channel Islands	6850	15,785,550	-	-	2,325,303.61	1,227,749.93	45,002.64	21,543.82	-	-	6,288,534.53	4,929,108.72	-	-	588,340.88	359,965.37
		243,750,357	248,591.25	115,341.25	76,143,640.26	40,712,375.08	17,666,722.80	7,939,211.50	1,219,693.72	662,318.68	31,099,602.81	15,280,668.89	681,625.00	380,725.00	34,613,267.91	16,986,572.90

(1) The Semi annual CPO transactions will include the above amounts and will be processed on or about October 1st and April 1st.

**THE CALIFORNIA STATE UNIVERSITY
HOUSING PROGRAM
2012/13 Centrally Paid Indirect Costs ⁽¹⁾**

	Chancellor's Office	State Prorata (Health Benefit Portion)	State Prorata (Admin. Portion)	Total 2012/13 Indirect Cost Allocation	Quarterly Amount ⁽¹⁾
Bakersfield	14,194	29,340	3,960	47,494	11,873.50
Channel Islands	14,194	-	3,960	18,154	4,538.50
Chico	14,194	315,209	3,960	333,363	83,340.75
Dominguez Hills	14,194	71,075	3,960	89,229	22,307.25
East Bay	14,194	60,654	3,960	78,808	19,702.00
Fresno (9)	-	-	-	-	-
Fullerton	37,174	86,474	10,371	134,019	33,504.75
Humboldt	14,194	240,881	3,960	259,035	64,758.75
Long Beach	37,174	250,369	10,371	297,914	74,478.50
Los Angeles	14,194	114,004	3,960	132,158	33,039.50
Maritime Academy	14,194	106,781	3,960	124,935	31,233.75
Monterey Bay (9)	-	-	-	-	-
Northridge	37,174	364,389	10,371	411,934	102,983.50
Pomona	37,174	223,943	10,371	271,488	67,872.00
Sacramento	37,174	211,849	10,371	259,394	64,848.50
San Bernardino	14,194	118,979	3,960	137,133	34,283.25
San Diego	37,174	298,738	10,371	346,283	86,570.75
San Francisco	37,174	612,852	10,371	660,397	165,099.25
San Jose	37,174	350,883	10,371	398,428	99,607.00
San Luis Obispo	37,174	869,826	10,371	917,371	229,342.75
San Marcos (9)	-	-	-	-	-
Sonoma	37,174	45,401	10,371	92,946	23,236.50
Stanislaus	14,194	58,703	3,960	76,857	19,214.25
	513,680	4,430,350	143,310	5,087,340	1,271,835.00

(1) Transfers to occur on or about **July 2, October 1, January 3 and April 1.**

(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 2012/2013 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
2012/2013 Centrally Paid Indirect Costs ⁽¹⁾**

	Chancellor's Office	State Prorata (Health Benefit Portion)		State Prorata (Admin. Portion)	Total 2012/13 Indirect Cost Allocation	Quarterly Amount ⁽¹⁾
		Parking Fees	Fines & Forfeitures			
Bakersfield	14,194	13,453	-	3,960	31,607	7,901.75
Channel Islands	14,194	-	-	3,960	18,154	4,538.50
Chico	14,194	12,125	-	3,960	30,279	7,569.75
Dominguez Hills	14,194	59,944	6,881	3,960	84,979	21,244.75
East Bay	14,194	10,945	20,948	3,960	50,047	12,511.75
Fresno	14,194	97,596	17,242	3,960	132,992	33,248.00
Fullerton	37,174	112,579	15,071	10,371	175,195	43,798.75
Humboldt	14,194	6,285	-	3,960	24,439	6,109.75
Long Beach	37,174	142,441	-	10,371	189,986	47,496.50
Los Angeles	14,194	106,549	8,369	3,960	133,072	33,268.00
Maritime Academy	14,194	-	-	3,960	18,154	4,538.50
Monterey Bay	14,194	21,781	8,494	3,960	48,429	12,107.25
Northridge	37,174	190,161	66,289	10,371	303,995	75,998.75
Pomona	37,174	88,186	29,963	10,371	165,694	41,423.50
Sacramento	37,174	88,817	27,421	10,371	163,783	40,945.75
San Bernardino	14,194	66,827	19,973	3,960	104,954	26,238.50
San Diego	37,174	30,071	-	10,371	77,616	19,404.00
San Francisco	37,174	46,201	7,241	10,371	100,987	25,246.75
San Jose	37,174	134,702	-	10,371	182,247	45,561.75
San Luis Obispo	37,174	78,290	16,433	10,371	142,268	35,567.00
San Marcos	14,194	124,900	4,140	3,960	147,194	36,798.50
Sonoma	37,174	4,226	5,122	10,371	56,893	14,223.25
Stanislaus	14,194	55,578	-	3,960	73,732	18,433.00
Chancellor's Office	14,194	-	-	3,960	18,154	4,538.50
	570,456	1,491,657	253,587	159,150	2,474,850	618,712.50

(1) Transfers to occur on or about **July 2, October 1, January 3 and April 1.**

(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 2012/2013 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
2012/13 Centrally Paid Indirect Costs ⁽¹⁾**

	Chancellor's Office	State Prorata (Health Benefit Portion)	State Prorata (Administrative Portion)	TOTAL 2012/13 Indirect Cost Allocation	QUARTERLY AMOUNT ⁽²⁾
Bakersfield	14,194	-	3,960	18,154	4,538.50
Channel Islands	14,194	-	3,960	18,154	4,538.50
Chico	14,194	-	3,960	18,154	4,538.50
Dominguez Hills	14,194	-	3,960	18,154	4,538.50
East Bay	14,194	-	3,960	18,154	4,538.50
Fresno	14,194	-	3,960	18,154	4,538.50
Fullerton	37,174	-	10,371	47,545	11,886.25
Humboldt	14,194	-	3,960	18,154	4,538.50
Long Beach	37,174	-	10,371	47,545	11,886.25
Los Angeles	14,194	-	3,960	18,154	4,538.50
Monterey Bay	-	-	-	-	-
Northridge	37,174	-	10,371	47,545	11,886.25
Pomona	37,174	-	10,371	47,545	11,886.25
Sacramento	37,174	-	10,371	47,545	11,886.25
San Bernardino	14,194	-	3,960	18,154	4,538.50
San Diego	37,174	-	10,371	47,545	11,886.25
San Francisco	37,174	-	10,371	47,545	11,886.25
San Jose	37,174	-	10,371	47,545	11,886.25
San Luis Obispo	37,174	-	10,371	47,545	11,886.25
San Marcos	14,194	45,334	3,960	63,488	15,872.00
Sonoma	37,174	-	10,371	47,545	11,886.25
Stanislaus	14,194	19,788	3,960	37,942	9,485.50
	527,874	65,122	147,270	740,266	185,066.50

(1) Transfers to occur on or about **July 2, October 1, January 3 and April 1.**

(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 2012/2013 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
2012/13 Centrally Paid Indirect Costs ⁽¹⁾**

	Chancellor's Office	State Prorata (Admin. Portion)	Total 2012/13 Indirect Cost Allocation	Quarterly Amount ⁽¹⁾
Bakersfield	14,194.00	3,960.00	18,154.00	4,538.50
Channel Islands	14,194.00	3,960.00	18,154.00	4,538.50
Chico	14,194.00	3,960.00	18,154.00	4,538.50
Dominguez Hills	14,194.00	3,960.00	18,154.00	4,538.50
East Bay	14,194.00	3,960.00	18,154.00	4,538.50
Fresno	14,194.00	3,960.00	18,154.00	4,538.50
Fullerton	37,174.00	10,371.00	47,545.00	11,886.25
Humboldt	14,194.00	3,960.00	18,154.00	4,538.50
Long Beach	37,174.00	10,371.00	47,545.00	11,886.25
Los Angeles	14,194.00	3,960.00	18,154.00	4,538.50
Maritime Academy	-	-	-	-
Monterey Bay	-	-	-	-
Northridge	37,174.00	10,371.00	47,545.00	11,886.25
Pomona	37,174.00	10,371.00	47,545.00	11,886.25
Sacramento	37,174.00	10,371.00	47,545.00	11,886.25
San Bernardino	14,194.00	3,960.00	18,154.00	4,538.50
San Diego	37,174.00	10,371.00	47,545.00	11,886.25
San Francisco	37,174.00	10,371.00	47,545.00	11,886.25
San Jose	37,174.00	10,371.00	47,545.00	11,886.25
San Luis Obispo	37,174.00	10,371.00	47,545.00	11,886.25
San Marcos	14,194.00	3,960.00	18,154.00	4,538.50
Sonoma	37,174.00	10,371.00	47,545.00	11,886.25
Stanislaus	14,194.00	3,960.00	18,154.00	4,538.50
	527,874.00	147,270.00	675,144.00	168,786.00

(1) Transfers to occur on or about July 2, October 1, January 3 and April 1.

(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 2012/2013 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
2012/13 Centrally Paid Indirect Costs

	Chancellor's Office	State Prorata (Health Portion)	State Prorata (Admin. Portion)	Total 2012/13 Amount	Quarterly Amount ⁽¹⁾
Channel Islands Site Authority	14,194.00	-	3,960.00	18,154.00	4,538.50
Chico Research Foundation	14,194.00	-	3,960.00	18,154.00	4,538.50
East Bay Foundation	14,194.00	-	3,960.00	18,154.00	4,538.50
Fresno Athletic Corp.	(9) -	14,070.00	-	14,070.00	3,517.50
Fresno Association	14,194.00	-	3,960.00	18,154.00	4,538.50
Fullerton Auxiliary Services Corporation	37,174.00	-	10,371.00	47,545.00	11,886.25
Long Beach Foundation	37,174.00	-	10,371.00	47,545.00	11,886.25
Long Beach Forty-Niner Shops	37,174.00	-	10,371.00	47,545.00	11,886.25
Los Angeles University Auxiliary Services	14,194.00	-	3,960.00	18,154.00	4,538.50
Monterey Bay Foundation	14,194.00	-	3,960.00	18,154.00	4,538.50
Northridge University Corporation	37,174.00	-	10,371.00	47,545.00	11,886.25
Pomona Foundation	37,174.00	-	10,371.00	47,545.00	11,886.25
Sacramento Capital Public Radio Station	37,174.00	-	10,371.00	47,545.00	11,886.25
Sacramento University Enterprises, Inc.	37,174.00	-	10,371.00	47,545.00	11,886.25
San Diego Research Foundation	37,174.00	-	10,371.00	47,545.00	11,886.25
San Diego Aztec Shops	37,174.00	-	10,371.00	47,545.00	11,886.25
San Jose Associated Students, Inc.	-	-	-	-	-
San Luis Obispo (Cal Poly) Corporation	-	-	-	-	-
San Marcos University Corporation	14,194.00	-	3,960.00	18,154.00	4,538.50
Stanislaus Auxiliary and Business Services	14,194.00	-	3,960.00	18,154.00	4,538.50
Stanislaus Recreation Center	14,194.00	-	3,960.00	18,154.00	4,538.50
	462,312.00	14,070.00	128,979.00	605,361.00	151,340.25

(1) Transfers to occur on or about **July 2, October 1, January 3 and April 1**.

(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 2012/2013 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.

SW Extended Education

Centrally Paid Indirect Cost Distribution

FY 2012/2013

Agency	Campuses	All Revenue Sources as of 6/30/2011		Commission on Extended University ²		Systemwide Dean's Office ³		Chancellor's Office - Financial Services ³		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	E + F = G	I	G + I = J	J / 4				
6650	Bakersfield	4,112,036	1.4613%	7,154	5,448	3,850	16,452	103,141	119,593	(5,042.00)	114,551	28,638				
6660	San Bernardino	9,975,815	3.5451%	17,355	13,217	9,341	39,913	178,358	218,271	(7,722.00)	210,549	52,638				
6670	Stanislaus	3,997,286	1.4205%	6,954	5,296	3,743	15,993	67,847	83,840	(4,229.00)	79,611	19,903				
6680	Chico	4,442,219	1.5786%	7,728	5,886	4,159	17,773	120,981	138,754	(4,175.00)	134,579	33,645				
6690	Dominguez Hills	15,051,305	5.3488%	26,186	19,942	14,093	60,221	318,545	378,766	(17,611.00)	361,155	90,289				
6700	Fresno	6,517,404	2.3161%	11,339	8,635	6,103	26,077	99,252	125,329	(5,515.00)	119,814	29,954				
6710	Fullerton	22,763,194	8.0894%	39,603	30,160	21,314	91,077	627,883	718,960	(24,160.00)	694,800	173,700				
6720	East Bay	18,121,415	6.4398%	31,527	24,010	16,968	72,505	257,677	330,182	(11,126.00)	319,056	79,764				
6730	Humboldt	2,755,925	0.9794%	4,795	3,652	2,581	11,028	76,457	87,485	(4,430.00)	83,055	20,764				
6740	Long Beach	28,859,743	10.2559%	50,209	38,238	27,022	115,469	632,835	748,304	(36,371.00)	711,933	177,984				
6750	Los Angeles	9,451,007	3.3586%	16,442	12,522	8,849	37,813	222,140	259,953	(7,586.00)	252,367	63,092				
6752	Maritime Academy	1,072,744	0.3812%	1,866	1,421	1,004	4,291	34,609	38,900	(1,543.00)	37,357	9,340				
6756	Monterey Bay	3,436,322	1.2212%	5,979	4,553	3,218	13,750	72,379	86,129	(1,447.00)	84,682	21,171				
6760	Northridge	26,708,216	9.4913%	46,466	35,387	25,008	106,861	479,121	585,982	(28,703.00)	557,279	139,320				
6770	Pomona	6,788,563	2.4125%	11,811	8,995	6,357	27,163	128,714	155,877	(3,247.00)	152,630	38,158				
6780	Sacramento	23,535,471	8.3638%	40,946	31,183	22,037	94,166	612,063	706,229	(46,892.00)	659,337	164,835				
6790	San Diego	13,295,548	4.7248%	23,131	17,616	12,449	53,196	279,641	332,837	(23,454.00)	309,383	77,346				
6800	San Francisco	21,561,524	7.6623%	37,512	28,568	20,189	86,269	569,929	656,198	(29,007.00)	627,191	156,798				
6810	San Jose	32,168,496	11.4317%	55,965	42,622	30,120	128,707	693,147	821,854	(40,581.00)	781,273	195,319				
6820	San Luis Obispo	8,019,982	2.8501%	13,953	10,626	7,510	32,089	172,340	204,429	(4,454.00)	199,975	49,994				
6830	Sonoma	6,481,892	2.3035%	11,277	8,588	6,069	25,934	148,127	174,061	(9,453.00)	164,608	41,152				
6840	San Marcos	8,638,544	3.0699%	15,029	11,446	8,089	34,564	163,636	198,200	(8,561.00)	189,639	47,410				
6850	Channel Islands	3,642,181	1.2943%	6,336	4,826	3,410	14,572	-	14,572	(4,898.00)	9,674	2,419				
		281,396,834	100%	489,563	372,837	263,483	1,125,883	6,058,822	\$ 7,184,705	(330,207)	6,854,498	1,713,633				

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

2 The approved 12/13 budget amount includes Campus Grants and Commission administration costs.

3 The 12/13 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.

This year's Prior Year Adjustment will be returned to the campuses. This contains the return of surplus from SW Dean's Office in the amount of \$175,743 plus investment earnings \$1,217 and the Commission Office in the amount of \$153,247.

* 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 Cost Distribution

**THE CALIFORNIA STATE UNIVERSITY HOUSING PROGRAM (1)
2012/13 Debt Service Amount (2)**

	Debt Service		Credit from Closing of Construction Accounts (4)	Credit from Balance in the Interest and Redemption Fund	Affordable Student Housing Grant	Affordable Student Housing Loans	Systemwide Reserve Loan Payments	Total Net Transfer Amount due on October 1, 2012 (5)(6)	Debt Service 5/1/13 Payment (7)	Total Net Transfer Amount due on April 1, 2013 (5)(6)
	11/1/12 Payment	(3)								
Bakersfield	-	-	-	-	-	-	-	-	-	-
Channel Islands	2,325,303.61	-	-	-	-	-	2,325,303.61	1,227,749.93	1,227,749.93	
Chico	3,022,357.27	-	(316,689.30)	-	-	-	2,705,667.97	1,610,536.48	1,610,536.48	
Dominguez Hills	670,875.00	-	(236,273.43)	-	-	-	434,601.57	129,225.00	129,225.00	
East Bay	3,686,325.00	-	-	(149,000.00)	68,054.00	-	3,605,379.00	1,844,400.00	1,844,400.00	
Fresno	-	-	-	-	-	-	-	-	-	
Fullerton (8)	7,504,853.73	-	-	(201,000.00)	42,663.00	-	7,346,516.73	4,886,863.77	4,886,863.77	
Humboldt	2,683,628.92	-	-	-	-	-	2,683,628.92	1,337,977.33	1,337,977.33	
Long Beach	1,259,516.96	-	(33,990.22)	-	-	-	1,225,526.74	46,726.25	46,726.25	
Los Angeles (8)	1,506,103.57	-	-	-	45,918.00	-	1,552,021.57	215,777.73	215,777.73	
Maritime Academy	558,081.49	(17,422.71)	-	-	-	-	540,658.78	334,781.01	334,781.01	
Northridge	4,493,866.44	-	(201,951.60)	-	-	-	4,291,914.84	1,065,943.75	1,065,943.75	
Pomona	4,051,861.23	-	-	-	-	-	4,051,861.23	2,346,333.77	2,346,333.77	
Sacramento	2,439,887.50	-	-	-	-	-	2,439,887.50	1,275,687.50	1,275,687.50	
San Bernardino	2,398,226.00	-	-	-	-	-	2,398,226.00	1,103,234.75	1,103,234.75	
San Diego	3,428,123.00	-	(318,347.35)	-	-	-	3,109,775.65	1,001,220.75	1,001,220.75	
San Francisco	11,046,760.44	-	(105,286.75)	-	-	53,193.00	10,994,666.69	5,379,483.31	5,379,483.31	
San Jose	8,278,577.50	-	-	-	-	-	8,278,577.50	5,371,302.50	5,371,302.50	
San Luis Obispo	10,598,380.00	-	-	-	-	-	10,598,380.00	7,941,792.50	7,941,792.50	
Sonoma	6,808,176.25	(41,103.29)	-	-	-	-	6,767,072.96	3,245,838.75	3,245,838.75	
Stanislaus	716,500.00	-	-	-	-	77,473.00	793,973.00	347,500.00	347,500.00	
Total	77,477,403.91		(58,526.00)	(1,212,538.65)	(350,000.00)	156,635.00	130,666.00	76,143,640.26	40,712,375.08	40,712,375.08

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

(2) Please see FS 2012-01 Attachment 10 for Other Direct Costs.

(3) Consist of both principal and interest payments.

(4) Covers debt service obligations only.

(5) The direct costs will be passed down to campuses through a semi-annual Cash Posting Order (CPO) on October 1 and April 1. The charges should initially pass through the State University Trust (0948) and then allocated to the appropriate program and State/CSU fund.

(6) Accounting process contact: Dagoberto Escobedo at (562) 951-4561.

(7) Consist of interest payments only.

(8) 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, 2012 and May 1, 2013. 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 HOUSING PROGRAM (1)
2012/13 Quarterly Centrally Paid Direct Program Costs Amount (2)**

	Estimated State Treasurer's Bond Services	Audit Fees	Financial Advisor Retainer Fees (3)	Arbitrage Rebate and Analysis Fees (4)	Rating Agency Surveillance Fees	2012/13 Total Direct Cost Allocation	Quarterly Net Transfer Amount (5)(6)
Bakersfield	-	4,167.00	-	-	-	4,167.00	1,041.75
Channel Islands	4,497.00	4,167.00	-	(211.84)	205.00	8,657.16	2,164.29
Chico	5,606.00	4,167.00	-	120.45	205.00	10,098.45	2,524.61
Dominguez Hills	548.00	4,167.00	-	-	205.00	4,920.00	1,230.00
East Bay	6,753.00	4,167.00	-	-	205.00	11,125.00	2,781.25
Fresno	-	-	-	-	-	-	-
Fullerton	15,796.00	13,124.00	-	-	205.00	29,125.00	7,281.25
Humboldt	4,631.00	4,167.00	-	-	205.00	9,003.00	2,250.75
Long Beach	279.00	13,125.00	-	-	205.00	13,609.00	3,402.25
Los Angeles	769.00	4,167.00	-	-	205.00	5,141.00	1,285.25
Maritime Academy	6,155.00	4,166.00	-	-	205.00	10,526.00	2,631.50
Northridge	4,181.00	13,125.00	5,000.00	-	205.00	22,511.00	5,627.75
Pomona	8,201.00	13,124.00	-	-	205.00	21,530.00	5,382.50
Sacramento	4,682.00	13,125.00	-	-	205.00	18,012.00	4,503.00
San Bernardino	4,061.00	4,167.00	-	-	205.00	8,433.00	2,108.25
San Diego	3,895.00	13,125.00	-	-	205.00	17,225.00	4,306.25
San Francisco	20,445.00	13,125.00	-	(44.14)	205.00	33,730.86	8,432.72
San Jose	20,025.00	13,125.00	-	-	205.00	33,355.00	8,338.75
San Luis Obispo	28,709.00	13,125.00	-	-	205.00	42,039.00	10,509.75
Sonoma	17,061.00	13,124.00	5,000.00	-	205.00	35,390.00	8,847.50
Stanislaus	1,321.00	4,167.00	-	-	205.00	5,693.00	1,423.25
Total	157,615.00	172,916.00	10,000.00	(135.53)	3,895.00	344,290.47	86,072.62

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

(2) Please see FS 2012-01 Attachment 9 for Debt Service.

(3) 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.

(4) Campuses whose construction project accounts were closed mid-year are charged through the Centrally Paid Direct Program Costs memo to cover arbitrage rebate analyses performed by BLX.

(5) The direct costs will be passed down to campuses through a quarterly Cash Posting Order (CPO) as follows: July 2, October 1, January 3 and April 1. The charges should initially pass through the State University Trust (0948) and then allocated to the appropriate program and State/CSU fund.

(6) Accounting process contact: Dagoberto Escobedo at (562) 951-4561.

THE CALIFORNIA STATE UNIVERSITY PARKING PROGRAM (1)
2012/13 Debt Service Amount (2)

	Debt Service 11/1/12 Payment (3)	Credit from Closing of Construction Accounts (4)	Total Net Transfer Amount due on October 1, 2012 (5)(6)	Debt Service 5/1/13 Payment (7)	Total Net Transfer Amount due on April 1, 2013 (5)(6)
		Amount			
Bakersfield	-	-	-	-	-
Chancellor's Office	-	-	-	-	-
Channel Islands	45,002.64	-	45,002.64	21,543.82	21,543.82
Chico	-	-	-	-	-
Dominguez Hills	-	-	-	-	-
East Bay	-	-	-	-	-
Fresno	-	-	-	-	-
Fullerton (7)	3,018,634.86	(98,881.49)	2,919,753.37	1,384,230.74	1,384,230.74
Humboldt	-	-	-	-	-
Long Beach	2,194,643.75	-	2,194,643.75	1,017,462.50	1,017,462.50
Los Angeles	568,156.25	-	568,156.25	222,206.25	222,206.25
Maritime Academy	-	-	-	-	-
Monterey Bay	-	-	-	-	-
Northridge	2,104,236.25	-	2,104,236.25	906,298.75	906,298.75
Pomona	1,553,712.50	-	1,553,712.50	687,000.00	687,000.00
Sacramento	1,588,493.75	-	1,588,493.75	661,137.50	661,137.50
San Bernardino	1,420,506.50	-	1,420,506.50	650,691.50	650,691.50
San Diego	1,439,850.00	-	1,439,850.00	416,268.75	416,268.75
San Francisco	164,048.84	-	164,048.84	83,891.89	83,891.89
San Jose	-	-	-	-	-
San Luis Obispo	1,372,937.50	-	1,372,937.50	700,750.00	700,750.00
San Marcos (7)	1,875,926.45	-	1,875,926.45	1,013,374.80	1,013,374.80
Sonoma	419,455.00	-	419,455.00	174,355.00	174,355.00
Stanislaus	-	-	-	-	-
Total	17,765,604.29	(98,881.49)	17,666,722.80	7,939,211.50	7,939,211.50

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

(2) Please see FS 2012-01 Attachment 12 for Other Direct Costs.

(3) Consist of both principal and interest payments.

(4) Covers debt service obligations only.

(5) The direct costs will be passed down to campuses through a semi-annual Cash Posting Order (CPO) on October 1 and April 1.

The charges should initially pass through the State University Trust (0948) and then allocated to the appropriate program and State/CSU fund.

(6) Accounting process contact: Dagoberto Escobedo at (562) 951-4561.

(7) Consist of interest payments only.

(8) 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, 2012 and May 1, 2013. 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 PARKING PROGRAM (1)
2012/13 Quarterly Centrally Paid Direct Program Costs Amount (2)

	Estimated State Controller Parking Payroll Deductions	Estimated State Treasurer's Bond Services	Arbitrage Rebate and Analysis Fees (3)	Rating Agency 5/7/12 Fees	2012/13 Total Direct Cost Allocation	Quarterly Net Transfer Amount (4)(5)
Bakersfield	2,964.21	-	-	-	2,964.21	741.05
Chancellor's Office	2,125.20	-	-	-	2,125.20	531.30
Channel Islands	1,807.30	80.00	-	206.00	2,093.30	523.33
Chico	2,784.65	926.00	-	205.00	3,915.65	978.91
Dominguez Hills	2,887.54	-	-	-	2,887.54	721.89
East Bay	4,474.93	-	-	-	4,474.93	1,118.73
Fresno	6,593.09	-	-	-	6,593.09	1,648.27
Fullerton	9,116.67	4,776.00	(250.45)	206.00	13,848.22	3,462.06
Humboldt	3,343.08	-	-	-	3,343.08	835.77
Long Beach	9,470.11	3,750.00	-	206.00	13,426.11	3,356.53
Los Angeles	4,813.40	839.00	-	206.00	5,858.40	1,464.60
Maritime Academy	927.28	-	-	-	927.28	231.82
Monterey Bay	2,593.58	-	-	-	2,593.58	648.40
Northridge	8,316.65	3,421.00	-	206.00	11,943.65	2,985.91
Pomona	5,985.65	2,504.00	-	206.00	8,695.65	2,173.91
Sacramento	7,311.61	2,452.00	-	206.00	9,969.61	2,492.40
San Bernardino	6,074.29	2,393.00	-	206.00	8,673.29	2,168.32
San Diego	9,753.29	1,569.00	-	206.00	11,528.29	2,882.07
San Francisco	4,647.35	313.00	-	205.00	5,165.35	1,291.34
San Jose	5,405.58	-	-	-	5,405.58	1,351.40
San Luis Obispo	5,537.22	2,541.00	-	206.00	8,284.22	2,071.06
San Marcos	3,401.05	3,468.00	-	206.00	7,075.05	1,768.76
Sonoma	3,578.32	673.00	-	206.00	4,457.32	1,114.33
Stanislaus	2,357.21	-	-	-	2,357.21	589.30
Total	116,269.26	29,705.00	(250.45)	2,882.00	148,605.81	37,151.46

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

(2) Please see FS 2012-01 Attachment 11 for Debt Service.

(3) Campuses whose construction project accounts were closed mid-year are charged through the Centrally Paid Direct Program Costs memo to cover arbitrage rebate analyses performed by BLX.

(4) The direct costs will be passed down to campuses through a quarterly Cash Posting Order (CPO) as follows: July 2, October 1, January 3 and April 1. The charges should initially pass through the State University Trust (0948) and then allocated to the appropriate program and State/CSU fund.

(5) Accounting process contact: Dagoberto Escobedo at (562) 951-4561.

**THE CALIFORNIA STATE UNIVERSITY STUDENT UNION PROGRAM (1)
2012/13 Debt Service Amount (2)**

	Debt Service 11/1/12 Payment (3)	Total Net Transfer Amount due on October 1, 2012 (4)(5)	Debt Service 5/1/13 Payment (6)	Total Net Transfer Amount due on April 1, 2013 (4)(5)
Bakersfield	1,012,914.56	1,012,914.56	538,526.69	538,526.69
Channel Islands	588,340.88	588,340.88	359,965.37	359,965.37
Chico	3,757,850.00	3,757,850.00	1,913,600.00	1,913,600.00
Dominguez Hills	1,130,338.75	1,130,338.75	531,182.50	531,182.50
East Bay (7)	1,798,744.31	1,798,744.31	988,657.19	988,657.19
Fresno	974,518.75	974,518.75	453,006.25	453,006.25
Fullerton	1,716,100.00	1,716,100.00	724,300.00	724,300.00
Humboldt	315,405.00	315,405.00	142,092.50	142,092.50
Long Beach	3,488,643.42	3,488,643.42	1,955,603.23	1,955,603.23
Los Angeles	1,554,236.25	1,554,236.25	785,498.75	785,498.75
Northridge (7)	3,484,372.95	3,484,372.95	1,838,610.45	1,838,610.45
Pomona	1,223,233.20	1,223,233.20	494,669.30	494,669.30
Sacramento	3,485,157.24	3,485,157.24	1,763,928.51	1,763,928.51
San Bernardino	1,369,188.13	1,369,188.13	657,338.13	657,338.13
San Diego	2,085,788.25	2,085,788.25	740,018.00	740,018.00
San Francisco	679,375.00	679,375.00	182,250.00	182,250.00
San Jose	1,406,875.00	1,406,875.00	243,500.00	243,500.00
San Luis Obispo (7)	3,586,454.97	3,586,454.97	2,232,569.78	2,232,569.78
San Marcos	238,746.25	238,746.25	105,983.75	105,983.75
Sonoma	667,687.50	667,687.50	326,825.00	326,825.00
Stanislaus	49,297.50	49,297.50	8,447.50	8,447.50
Total	34,613,267.91	34,613,267.91	16,986,572.90	16,986,572.90

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

(2) Please see FS 2012-01 Attachment 14 for Other Direct Costs.

(3) Consist of both principal and interest payments.

(4) The direct costs will be passed down to campuses through a semi-annual Cash Posting Order (CPO) on October 1 and April 1.

The charges should initially pass through the State University Trust (0948) and then allocated to the appropriate program and State/CSU fund.

(5) Accounting process contact: Dagoberto Escobedo at (562) 951-4561.

(6) Consist of interest payments only.

(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, 2012 and May 1, 2013. 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)
2012/13 Quarterly Centrally Paid Direct Program Costs Amount (2)**

	Estimated State Treasurer's Bond Services	Audit Fees	Financial Advisor Retainer Fees (3)	Arbitrage Rebate and Analysis Fees (4)	Rating Agency Surveillance Fees	2012/13 Total Direct Cost Allocation	Quarterly Net Transfer Amount (5)(6)
Bakersfield	1,975.00	4,167.00	-	-	205.00	6,347.00	1,586.75
Channel Islands	1,240.00	4,167.00	-	-	205.00	5,612.00	1,403.00
Chico	7,022.00	4,167.00	-	-	205.00	11,394.00	2,848.50
Dominguez Hills	1,949.00	4,167.00	5,000.00	-	205.00	11,321.00	2,830.25
East Bay	3,129.00	4,167.00	-	-	205.00	7,501.00	1,875.25
Fresno	1,660.00	4,167.00	-	-	205.00	6,032.00	1,508.00
Fullerton	2,665.00	13,124.00	5,000.00	-	205.00	20,994.00	5,248.50
Humboldt	536.00	4,167.00	-	(31.12)	205.00	4,876.88	1,219.22
Long Beach	6,772.00	13,125.00	-	-	205.00	20,102.00	5,025.50
Los Angeles	2,880.00	4,167.00	-	-	205.00	7,252.00	1,813.00
Northridge	5,879.00	13,125.00	-	(69.95)	205.00	19,139.05	4,784.76
Pomona	1,875.00	13,124.00	-	-	205.00	15,204.00	3,801.00
Sacramento	6,234.00	13,125.00	-	-	205.00	19,564.00	4,891.00
San Bernardino	2,380.00	4,167.00	-	-	205.00	6,752.00	1,688.00
San Diego	10,989.00	13,125.00	-	-	205.00	24,319.00	6,079.75
San Francisco	687.00	13,125.00	5,000.00	-	205.00	19,017.00	4,754.25
San Jose	6,612.00	13,125.00	-	-	205.00	19,942.00	4,985.50
San Luis Obispo	6,735.00	13,125.00	-	-	205.00	20,065.00	5,016.25
San Marcos	3,411.00	4,167.00	-	-	205.00	7,783.00	1,945.75
Sonoma	1,208.00	13,124.00	-	(192.50)	205.00	14,344.50	3,586.13
Stanislaus	40.00	4,167.00	-	-	205.00	4,412.00	1,103.00
Total	75,878.00	177,084.00	15,000.00	(293.57)	4,305.00	271,973.43	67,993.36

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

(2) Please see FS 2012-01 Attachment 13 for Debt Service.

(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) Campuses whose construction project accounts were closed mid-year are charged through the Centrally Paid Direct Program Costs memo to cover arbitrage rebate analyses performed by BLX.

(5) The direct costs will be passed down to campuses through a quarterly Cash Posting Order (CPO) as follows: July 2, October 1, January 3 and April 1. The charges should initially pass through the State University Trust (0948) and then allocated to the appropriate program and State/CSU fund.

(6) Accounting process contact: Dagoberto Escobedo at (562) 951-4561.

**THE CALIFORNIA STATE UNIVERSITY STUDENT RECREATION COMPLEX (1)
2012/13 Debt Service Amount (2)**

	Debt Service 11/1/12 Payment (3)	Total Net Transfer Amount due on October 1, 2012 (4)(5)	Debt Service 5/1/13 Payment (6)	Total Net Transfer Amount due on April 1, 2013 (4)(5)
Stanislaus	681,625.00	681,625.00	380,725.00	380,725.00
Total	681,625.00	681,625.00	380,725.00	380,725.00

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

(2) Please see FS 2012-01 Attachment 16 for Other Direct Costs.

(3) Consist of both principal and interest payments.

(4) The direct costs will be passed down to campuses through a semi-annual Cash Posting Order (CPO) on October 1 and April 1. The charges should initially pass through the State University Trust (0948) and then allocated to the appropriate program and State/CSU fund.

(5) Accounting process contact: Dagoberto Escobedo at (562) 951-4561.

(6) Consist of interest payments only.

**THE CALIFORNIA STATE UNIVERSITY STUDENT RECREATION COMPLEX (1)
2012/13 Quarterly Centrally Paid Direct Program Costs Amount (2)**

	Estimated State Treasurer's Bond Services	Rating Agency Surveillance Fees	2012/13 Total Direct Cost Allocation	Quarterly Net Transfer Amount (3)(4)
Stanislaus	1,396.00	204.00	1,600.00	400.00
Total	1,396.00	204.00	1,600.00	400.00

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

(2) Please see FS 2012-01 Attachment 15 for Debt Service.

(3) The direct costs will be passed down to campuses through a quarterly Cash Posting Order (CPO) as follows:
July 2, October 1, January 3 and April 1. The charges should initially pass through the State University Trust (0948)
and then allocated to the appropriate program and State/CSU fund.

(4) Accounting process contact: Dagoberto Escobedo at (562) 951-4561.

THE CALIFORNIA STATE UNIVERSITY HEALTH CENTER FACILITIES FUND (1)
2012/13 Debt Service Amount (2)

	Debt Service 11/1/12 Payment (3)	Total Net Transfer Amount due on October 1, 2012 (4)(5)	Debt Service 5/1/13 Payment (6)	Total Net Transfer Amount due on April 1, 2013 (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	281,193.72	281,193.72	174,818.68	174,818.68
San Diego	938,500.00	938,500.00	487,500.00	487,500.00
San Francisco	-	-	-	-
San Jose	-	-	-	-
San Luis Obispo	-	-	-	-
San Marcos	-	-	-	-
Sonoma	-	-	-	-
Stanislaus	-	-	-	-
Total	1,219,693.72	1,219,693.72	662,318.68	662,318.68

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

(2) Please see FS 2012-01 Attachment 18 for Other Direct Costs.

(3) Consist of both principal and interest payments.

(4) The direct costs will be passed down to campuses through a semi-annual Cash Posting Order (CPO) on October 1 and April 1.

The charges should initially pass through the State University Trust (0948) and then allocated to the appropriate program and State/CSU fund.

(5) Accounting process contact: Dagoberto Escobedo at (562) 951-4561.

(6) Consist of interest payments only.

THE CALIFORNIA STATE UNIVERSITY HEALTH CENTER FACILITIES FUND (1)
2012/13 Quarterly Centrally Paid Direct Program Costs Amount (2)

	Estimated State Treasurer's Bond Services	Rating Agency Surveillance Fees	2012/13 Total Direct Cost Allocation	Quarterly Net Transfer Amount (3)(4)
Bakersfield	-	-	-	-
Channel Islands	-	-	-	-
Chico	-	-	-	-
Dominguez Hills	-	-	-	-
East Bay	-	-	-	-
Fresno	-	-	-	-
Fullerton	-	-	-	-
Humboldt	-	-	-	-
Long Beach	-	-	-	-
Los Angeles	-	-	-	-
Maritime Academy	-	-	-	-
Monterey Bay	-	-	-	-
Northridge	-	-	-	-
Pomona	-	-	-	-
Sacramento	-	-	-	-
San Bernardino	528.00	205.00	733.00	183.25
San Diego	1,762.00	205.00	1,967.00	491.75
San Francisco	-	-	-	-
San Jose	-	-	-	-
San Luis Obispo	-	-	-	-
San Marcos	-	-	-	-
Sonoma	-	-	-	-
Stanislaus	-	-	-	-
Total	2,290.00	410.00	2,700.00	675.00

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

(2) Please see FS 2012-01 Attachment 17 for Debt Service.

(3) The direct costs will be passed down to campuses through a quarterly Cash Posting Order (CPO) as follows: July 2, October 1, January 3 and April 1. The charges should initially pass through the State University Trust (0948) and then allocated to the appropriate program and State/CSU fund.

(4) Accounting process contact: Dagoberto Escobedo at (562) 951-4561.

THE CALIFORNIA STATE UNIVERSITY CONTINUING EDUCATION REVENUE FUND (1)
2012/13 Debt Service Amount (2)

	Debt Service 11/1/12 Payment (3)	Total Net Transfer Amount due on October 1, 2012 (4)(5)	Debt Service 5/1/13 Payment (6)	Total Net Transfer Amount due on April 1, 2013 (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	248,591.25	248,591.25	115,341.25	115,341.25
San Francisco	-	-	-	-
San Jose	-	-	-	-
San Luis Obispo	-	-	-	-
San Marcos	-	-	-	-
Sonoma	-	-	-	-
Stanislaus	-	-	-	-
Total	248,591.25	248,591.25	115,341.25	115,341.25

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

(2) Please see FS 2012-01 Attachment 20 for Other Direct Costs.

(3) Consist of both principal and interest payments.

(4) The direct costs will be passed down to campuses through a semi-annual Cash Posting Order (CPO) on October 1 and April 1. The charges should initially pass through the State University Trust (0948) and then allocated to the appropriate program and State/CSU fund.

(5) Accounting process contact: Dagoberto Escobedo at (562) 951-4561.

(6) Consist of interest payments only.

**THE CALIFORNIA STATE UNIVERSITY CONTINUING EDUCATION REVENUE FUND (1)
2012/13 Quarterly Centrally Paid Direct Program Costs Amount (2)**

	Estimated State Treasurer's Bond Services	Rating Agency Surveillance Fees	2012/13 Total Direct Cost Allocation	Quarterly Net Transfer Amount (3)(4)
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	441.00	204.00	645.00	161.25
San Francisco	-	-	-	-
San Jose	-	-	-	-
San Luis Obispo	-	-	-	-
San Marcos	-	-	-	-
Sonoma	-	-	-	-
Stanislaus	-	-	-	-
Total	441.00	204.00	645.00	161.25

- (1) Please contact Rosa Renaud or Angeliqe Sutanto at (562) 951-4570 for questions on your program.
(2) Please see FS 2012-01 Attachment 19 for Debt Service.
(3) The direct costs will be passed down to campuses through a quarterly Cash Posting Order (CPO) as follows: July 2, October 1, January 3 and April 1. The charges should initially pass through the State University Trust (0948) and then allocated to the appropriate program and State/CSU fund.
(4) Accounting process contact: Dagoberto Escobedo at (562) 951-4561.