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FS 2014-01

To: Vice Presidents for Administration/Finance



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

Subject: **2014/15 Centrally Paid Costs and Debt Service**

Each year the Chancellor's Office allocates direct and indirect costs to campuses and Systemwide Revenue Bond (SRB) debt service. The indirect costs are comprised of the Department of Finance State Pro Rata charges and the Chancellor's Office (CO) overhead expenses. The direct costs are comprised of expenses related to the maintenance of the individual bond series. The purpose of this memorandum is to provide a summary of the total costs that will be charged to your campus during the 2014/15 fiscal year.

Campuses will be charged \$19,636,000 (consisting of approximately \$19,026,000 for indirect costs and \$610,000 for direct costs), which will be assessed in four quarterly installments of \$4,909,000 and billed on July 1<sup>st</sup>, October 1<sup>st</sup>, January 1<sup>st</sup>, and April 1<sup>st</sup>. Each campus' portion of the quarterly assessment can be found on the attached summary as well as attachments by program.

In addition, campuses will be assessed a separate transaction in the amount of \$266,423,000 for SRB debt service only. This transaction will occur on October 1<sup>st</sup> and April 1<sup>st</sup>. Please refer to the attached summary and detail by program for your campus' portion of the debt service.

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 budget.

If you have any questions, please contact the referenced contact on attachment 3 through 23.

**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

Thank you for your assistance in this process.

GVA:KC:ea

Attachments 1 - 23

Distribution of attachments:

Vice Presidents for Student Affairs	(all attachments)
AVPs for Business and Finance	(all attachments)
Steve Relyea	(all attachments)
Business Managers	(all attachments)
Budget Officers	(all attachments)
Accounting Officers	(all attachments)
Housing Officers	(attachments 1, 2, 3, 9, 10)
Parking Officers	(attachments 1, 2, 4, 11, 12)
Student Union Directors	(attachments 1, 2, 5, 13, 14)
Stanislaus Student Rec Center	(attachments 1, 2, 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, 21, 22)
Trust Fund Administrators	(attachments 1, 2, 23)

FY14/15 CENTRALLY PAID DIRECT & INDIRECT COST

Account Name	Agency Code	Campus Total	Enterprise Programs												TF - Misc Trust
			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	40,098	-	-	-	-	2,325.96	14,061	-	-	-	-	-	-	23,711
Bakersfield	6650	266,750	-	123,211	3,630.00	52,612.00	3,382.48	27,729	-	14,061	-	-	4,901.00	14,061	23,163
San Bernardino	6660	557,322	-	264,702	5,901.00	151,809.00	8,375.48	92,801	543.00	14,061	-	-	5,069.00	14,061	-
Stanislaus	6670	478,995	-	107,368	4,548.00	87,738.00	2,511.88	75,433	-	14,061	28,122	984.00	3,923.00	42,717	111,589
Chico	6680	683,886	-	237,542	6,738.00	362,500.00	3,939.28	23,539	-	14,061	14,061	-	7,445.00	14,061	-
Dominguez Hills	6690	620,480	-	402,330	4,146.00	94,066.00	3,272.32	79,072	-	14,061	-	-	4,863.00	14,061	4,609
Fresno	6700	330,910	-	146,748	-	-	6,391.08	124,791	-	14,061	14,061	-	4,721.00	14,061	6,076
Fullerton	6710	1,233,791	-	713,002	19,800.00	190,888.00	15,363.52	172,844	-	36,157	36,157	-	13,029.00	36,157	393
East Bay	6720	576,343	-	381,893	7,282.00	80,404.00	5,038.48	51,075	-	14,061	14,061	-	5,482.00	14,061	2,986
Humboldt	6730	453,607	-	97,741	6,227.00	284,763.00	4,012.68	22,492	-	14,061	-	-	4,166.00	14,061	6,083
Long Beach	6740	1,514,005	-	854,057	11,769.00	303,420.00	13,630.32	146,504	-	36,157	72,314	-	15,149.00	36,157	24,848
Los Angeles	6750	558,185	-	225,922	4,217.00	126,619.00	4,935.24	142,153	-	14,061	14,061	-	5,344.00	14,061	6,812
Maritime Academy	6752	179,361	-	50,722	5,211.00	122,223.00	1,204.76	-	-	-	-	-	-	-	-
Monterey Bay	6756	238,979	-	128,130	-	-	3,162.16	57,448	-	-	14,061	-	-	6,370	29,808
Northridge	6760	1,676,011	-	731,485	13,603.00	450,956.00	9,310.52	274,945	-	36,157	36,157	-	14,652.00	36,157	72,588
Pomona	6770	785,066	-	186,146	15,863.00	274,015.00	7,860.40	169,946	-	36,157	36,157	-	15,214.00	36,157	7,551
Sacramento	6780	1,463,228	-	844,723	16,857.00	252,580.00	9,241.96	174,136	-	36,157	72,314	-	17,624.00	36,157	3,438
San Diego	6790	1,020,770	488	366,129	25,621.00	386,134.00	11,052.60	68,249	1,146.00	36,157	72,314	-	17,322.00	36,157	-
San Francisco	6800	1,938,795	-	674,293	21,900.00	697,905.00	5,571.60	91,278	-	36,157	-	-	12,030.00	36,157	363,503
San Jose	6810	2,190,775	-	1,165,447	24,381.00	460,645.00	5,765.36	169,055	-	36,157	-	-	15,053.00	36,157	278,115
San Luis Obispo	6820	1,465,164	-	252,943	29,260.00	926,732.00	7,650.96	143,238	-	36,157	-	-	15,146.00	36,157	17,880
Sonoma	6830	553,169	-	236,082	20,058.00	128,717.00	4,720.12	49,683	-	36,157	-	-	12,297.00	65,455	-
San Marcos	6840	706,390	-	482,089	-	-	6,067.56	139,826	-	14,061	14,061	-	8,764.00	14,061	27,460
Channel Islands	6850	103,856	-	20,605	6,158.00	14,061.00	2,247.76	14,061	-	14,061	14,061	-	4,540.00	14,061	-
		<b>19,635,936</b>	<b>488</b>	<b>8,693,310</b>	<b>253,170.00</b>	<b>5,448,787</b>	<b>147,034.48</b>	<b>2,324,359</b>	<b>1,689.00</b>	<b>516,241</b>	<b>451,962</b>	<b>984.00</b>	<b>206,734.00</b>	<b>580,565</b>	<b>1,010,613</b>

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

**SYSTEMWIDE REVENUE BOND  
FY14/15 DEBT SERVICE - REVISED**

Account Name	Agency Code	Campus Total <sup>1</sup>	Continuing Education		Housing Program		Parking Program		Health Center Facilities		Auxiliary Program		Stanislaus Rec Center		Student Union Program	
			11/1/2014	5/1/2015	11/1/2014	5/1/2015	11/1/2014	5/1/2015	11/1/2014	5/1/2015	11/1/2014	5/1/2015	11/1/2014	5/1/2015	11/1/2014	5/1/2015
Chancellor's Office	6620	2,160,825	-	-	-	-	-	-	-	-	1,804,893.75	355,931.25	-	-	-	-
Bakersfield	6650	1,537,446	-	-	-	-	-	-	-	-	0.00	0.00	-	-	1,028,146.25	509,300.00
San Bernardino	6660	7,900,308	-	-	2,404,380.00	1,013,651.00	1,449,107.50	616,699.00	282,318.72	169,768.68	0.00	0.00	-	-	1,367,457.75	596,925.00
Stanislaus	6670	2,807,150	-	-	705,000.00	307,200.00	-	-	-	-	508,162.50	166,462.50	692,975.00	366,575.00	53,337.50	7,437.50
Chico	6680	11,038,900	-	-	3,088,926.02	1,547,323.98	483,799.96	249,200.04	-	-	0.00	0.00	-	-	3,846,350.00	1,823,300.00
Dominguez Hills	6690	2,448,900	-	-	701,875.00	103,950.00	-	-	-	-	0.00	0.00	-	-	1,149,200.00	493,875.00
Fresno	6700	9,410,625	-	-	-	-	-	-	-	-	6,478,993.75	1,519,768.75	-	-	992,256.25	419,606.25
Fullerton	6710	21,326,305	-	-	7,772,750.48	4,731,447.52	3,036,513.76	1,229,468.24	-	-	1,510,700.00	601,450.00	-	-	1,766,475.00	677,500.00
East Bay	6720	8,417,924	-	-	3,717,654.00	1,728,225.00	-	-	-	-	261,750.00	59,750.00	-	-	1,701,638.06	948,907.19
Humboldt	6730	4,472,867	-	-	2,760,128.92	1,271,939.83	-	-	-	-	0.00	0.00	-	-	318,991.50	121,806.25
Long Beach	6740	11,697,044	-	-	537,651.25	15,088.75	2,239,975.00	952,175.00	-	-	1,904,222.25	848,121.50	-	-	3,313,506.95	1,886,303.23
Los Angeles	6750	6,029,328	-	-	821,796.57	181,577.73	552,106.25	176,375.00	-	-	1,381,250.00	581,750.00	-	-	1,593,980.00	740,492.50
Maritime Academy	6752	1,851,627	-	-	1,183,607.99	668,018.51	-	-	-	-	0.00	0.00	-	-	-	-
Monterey Bay	6756	4,743,688	-	-	-	-	-	-	-	-	3,365,512.50	1,378,175.00	-	-	-	-
Northridge	6760	15,068,017	-	-	4,679,468.75	891,731.25	2,136,612.75	818,193.75	-	-	996,550.00	266,375.00	-	-	3,544,131.45	1,734,954.20
Pomona	6770	13,629,684	-	-	4,089,526.23	2,236,923.77	1,596,800.00	608,125.00	-	-	1,486,650.00	647,125.00	-	-	1,246,226.20	1,718,307.30
Sacramento	6780	14,313,422	-	-	2,496,062.50	1,219,537.50	1,622,918.75	609,981.25	-	-	2,012,085.77	1,101,988.73	-	-	3,561,918.99	1,688,928.51
San Diego	6790	23,612,486	244,350.00	101,550.00	3,241,078.50	900,515.25	1,486,662.50	365,375.00	951,750.00	454,625.00	4,820,394.88	2,147,103.68	-	-	5,980,665.38	2,918,415.87
San Francisco	6800	17,515,266	-	-	11,457,318.08	4,951,829.42	163,671.86	82,071.89	-	-	0.00	0.00	-	-	704,375.00	156,000.00
San Jose	6810	20,632,106	-	-	10,059,550.00	4,806,125.00	-	-	-	-	0.00	0.00	-	-	4,041,502.96	1,724,928.29
San Luis Obispo	6820	27,696,437	-	-	12,054,112.50	7,559,650.00	1,405,287.50	657,762.50	-	-	133,171.94	66,809.31	-	-	3,654,298.72	2,165,344.78
Sonoma	6830	14,406,439	-	-	8,763,798.00	4,153,737.50	410,006.25	155,006.25	-	-	0.00	0.00	-	-	652,316.00	271,575.00
San Marcos	6840	7,192,658	-	-	-	-	1,918,226.45	973,562.30	-	-	1,236,250.00	513,625.00	-	-	1,624,256.63	926,737.59
Channel Islands	6850	16,513,190	-	-	2,345,059.18	1,133,426.44	126,687.32	56,954.81	-	-	7,093,159.53	4,799,433.72	-	-	609,415.88	349,052.87
		<b>266,422,641</b>	<b>244,350.00</b>	<b>101,550.00</b>	<b>82,879,743.97</b>	<b>39,421,898.45</b>	<b>18,628,375.85</b>	<b>7,550,950.03</b>	<b>1,234,068.72</b>	<b>624,393.68</b>	<b>34,993,746.87</b>	<b>15,053,869.44</b>	<b>692,975.00</b>	<b>366,575.00</b>	<b>42,750,446.47</b>	<b>21,879,697.33</b>

(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  
2014/15 Centrally Paid Indirect Costs <sup>(1)</sup>**

	Chancellor's Office	State Prorata (Health Benefit Portion)	State Prorata (Admin. Portion)	Total 2014/15 Indirect Cost Allocation	Quarterly Amount <sup>(1)</sup>
Bakersfield	9,303	38,551	4,758	52,612	13,153.00
Channel Islands	9,303	-	4,758	14,061	3,515.25
Chico	9,303	348,439	4,758	362,500	90,625.00
Dominguez Hills	9,303	80,005	4,758	94,066	23,516.50
East Bay	9,303	66,343	4,758	80,404	20,101.00
Fresno (9)	-	-	-	-	-
Fullerton	23,921	154,731	12,236	190,888	47,722.00
Humboldt	9,303	270,702	4,758	284,763	71,190.75
Long Beach	23,921	267,263	12,236	303,420	75,855.00
Los Angeles	9,303	112,558	4,758	126,619	31,654.75
Maritime Academy	9,303	108,162	4,758	122,223	30,555.75
Monterey Bay (9)	-	-	-	-	-
Northridge	23,921	414,799	12,236	450,956	112,739.00
Pomona	23,921	237,858	12,236	274,015	68,503.75
Sacramento	23,921	216,423	12,236	252,580	63,145.00
San Bernardino	9,303	137,748	4,758	151,809	37,952.25
San Diego	23,921	349,977	12,236	386,134	96,533.50
San Francisco	23,921	661,748	12,236	697,905	174,476.25
San Jose	23,921	424,488	12,236	460,645	115,161.25
San Luis Obispo	23,921	890,575	12,236	926,732	231,683.00
San Marcos (9)	-	-	-	-	-
Sonoma	23,921	92,560	12,236	128,717	32,179.25
Stanislaus	9,303	73,677	4,758	87,738	21,934.50

**Total 332,240 4,946,607 169,940 5,448,787 1,362,196.75**

**CSU Fund 531 531 531**

**CAMPUS ENTRIES (FIRMS):**

DEBIT OBJECT CODE	660025	612001	612001	
CREDIT OBJECT CODE	101100	101100	101100	

**CHANCELLOR'S OFFICE ENTRIES (FIRMS):**

DEBIT OBJECT CODE	101100	101100	101100	
CREDIT OBJECT CODE	580194	612001	612001	

- (1) Transfers to occur on or about **July 1, October 1, January 1, 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 be posted to the appropriate CSU fund and object codes indicated above.
- (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 2014/2015 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 contact: 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  
2014/15 Centrally Paid Indirect Costs <sup>(1)</sup>**

	Chancellor's Office	State Prorata (Health Benefit Portion)		State Prorata (Admin. Portion)	Total 2014/15 Indirect Cost Allocation	Quarterly Amount <sup>(1)</sup>
		Parking Fees	Fines & Forfeitures			
Bakersfield	9,303	13,668	-	4,758	27,729	6,932.25
Channel Islands	9,303	-	-	4,758	14,061	3,515.25
Chico	9,303	9,478	-	4,758	23,539	5,884.75
Dominguez Hills	9,303	57,537	7,474	4,758	79,072	19,768.00
East Bay	9,303	37,014	-	4,758	51,075	12,768.75
Fresno	9,303	77,511	33,219	4,758	124,791	31,197.75
Fullerton	23,921	129,404	7,283	12,236	172,844	43,211.00
Humboldt	9,303	8,431	-	4,758	22,492	5,623.00
Long Beach	23,921	50,097	60,250	12,236	146,504	36,626.00
Los Angeles	9,303	123,638	4,454	4,758	142,153	35,538.25
Maritime Academy	-	-	-	-	-	-
Monterey Bay	9,303	33,583	9,804	4,758	57,448	14,362.00
Northridge	23,921	184,652	54,136	12,236	274,945	68,736.25
Pomona	23,921	102,105	31,684	12,236	169,946	42,486.50
Sacramento	23,921	114,530	23,449	12,236	174,136	43,534.00
San Bernardino	9,303	57,826	20,914	4,758	92,801	23,200.25
San Diego	23,921	32,092	-	12,236	68,249	17,062.25
San Francisco	23,921	47,426	7,695	12,236	91,278	22,819.50
San Jose	23,921	132,898	-	12,236	169,055	42,263.75
San Luis Obispo	23,921	88,453	18,628	12,236	143,238	35,809.50
San Marcos	9,303	121,300	4,465	4,758	139,826	34,956.50
Sonoma	23,921	2,309	11,217	12,236	49,683	12,420.75
Stanislaus	9,303	58,297	3,075	4,758	75,433	18,858.25
Chancellor's Office	9,303	-	-	4,758	14,061	3,515.25
<b>Total</b>	<b>360,149</b>	<b>1,482,249</b>	<b>297,747</b>	<b>184,214</b>	<b>2,324,359</b>	<b>581,089.75</b>
CSU Fund	472	472	471	472		

**CAMPUS ENTRIES (FIRMS):**

DEBIT OBJECT CODE	660025	612001	612001	612001	
CREDIT OBJECT CODE	101100	101100	101100	101100	

**CHANCELLOR'S OFFICE ENTRIES (FIRMS):**

DEBIT OBJECT CODE	101100	101100	101100	101100	
CREDIT OBJECT CODE	580194	612001	612001	612001	

(1) Transfers to occur on or about **July 1, October 1, January 1, 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 be posted to the appropriate CSU fund and object codes indicated above.

(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 2014/2015 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 contact: 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  
2014/15 Centrally Paid Indirect Costs <sup>(1)</sup>**

	Chancellor's Office	State Prorata (Health Benefit Portion)	State Prorata (Administrative Portion)	TOTAL 2014/15 Indirect Cost Allocation	QUARTERLY AMOUNT <sup>(2)</sup>
Bakersfield	9,303	-	4,758	14,061	3,515.25
Channel Islands	9,303	-	4,758	14,061	3,515.25
Chico	9,303	-	4,758	14,061	3,515.25
Dominguez Hills	9,303	-	4,758	14,061	3,515.25
East Bay	9,303	-	4,758	14,061	3,515.25
Fresno	9,303	-	4,758	14,061	3,515.25
Fullerton	23,921	-	12,236	36,157	9,039.25
Humboldt	9,303	-	4,758	14,061	3,515.25
Long Beach	23,921	-	12,236	36,157	9,039.25
Los Angeles	9,303	-	4,758	14,061	3,515.25
Monterey Bay	-	6,370	-	6,370	1,592.50
Northridge	23,921	-	12,236	36,157	9,039.25
Pomona	23,921	-	12,236	36,157	9,039.25
Sacramento	23,921	-	12,236	36,157	9,039.25
San Bernardino	9,303	-	4,758	14,061	3,515.25
San Diego	23,921	-	12,236	36,157	9,039.25
San Francisco	23,921	-	12,236	36,157	9,039.25
San Jose	23,921	-	12,236	36,157	9,039.25
San Luis Obispo	23,921	-	12,236	36,157	9,039.25
San Marcos	9,303	-	4,758	14,061	3,515.25
Sonoma	23,921	29,298	12,236	65,455	16,363.75
Stanislaus	9,303	28,656	4,758	42,717	10,679.25

<b>Total</b>	<b>341,543</b>	<b>64,324</b>	<b>174,698</b>	<b>580,565</b>	<b>145,141.25</b>
<b>CSU Fund</b>	<b>534</b>	<b>534</b>	<b>534</b>		

**CAMPUS ENTRIES (FIRMS):**

DEBIT OBJECT CODE	660025	612001	612001	
CREDIT OBJECT CODE	101100	101100	101100	

**CHANCELLOR'S OFFICE ENTRIES (FIRMS):**

DEBIT OBJECT CODE	101100	101100	101100	
CREDIT OBJECT CODE	580194	612001	612001	

(1) Transfers to occur on or about **July 1, October 1, January 1, 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 be posted to the appropriate CSU fund and object codes indicated above.

(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 2014/2015 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 contact: 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  
2014/15 Centrally Paid Indirect Costs <sup>(1)</sup>**

	Chancellor's Office	State Prorata (Admin. Portion)	Total 2014/15 Indirect Cost Allocation	Quarterly Amount <sup>(1)</sup>
Bakersfield	9,303.00	4,758.00	14,061.00	3,515.25
Channel Islands	9,303.00	4,758.00	14,061.00	3,515.25
Chico	9,303.00	4,758.00	14,061.00	3,515.25
Dominguez Hills	9,303.00	4,758.00	14,061.00	3,515.25
East Bay	9,303.00	4,758.00	14,061.00	3,515.25
Fresno	9,303.00	4,758.00	14,061.00	3,515.25
Fullerton	23,921.00	12,236.00	36,157.00	9,039.25
Humboldt	9,303.00	4,758.00	14,061.00	3,515.25
Long Beach	23,921.00	12,236.00	36,157.00	9,039.25
Los Angeles	9,303.00	4,758.00	14,061.00	3,515.25
Maritime Academy	-	-	-	-
Monterey Bay	-	-	-	-
Northridge	23,921.00	12,236.00	36,157.00	9,039.25
Pomona	23,921.00	12,236.00	36,157.00	9,039.25
Sacramento	23,921.00	12,236.00	36,157.00	9,039.25
San Bernardino	9,303.00	4,758.00	14,061.00	3,515.25
San Diego	23,921.00	12,236.00	36,157.00	9,039.25
San Francisco	23,921.00	12,236.00	36,157.00	9,039.25
San Jose	23,921.00	12,236.00	36,157.00	9,039.25
San Luis Obispo	23,921.00	12,236.00	36,157.00	9,039.25
San Marcos	9,303.00	4,758.00	14,061.00	3,515.25
Sonoma	23,921.00	12,236.00	36,157.00	9,039.25
Stanislaus	9,303.00	4,758.00	14,061.00	3,515.25
<b>Total</b>	<b>341,543.00</b>	<b>174,698.00</b>	<b>516,241.00</b>	<b>129,060.25</b>
<b>CSU Fund</b>	<b>452</b>	<b>452</b>		

**CAMPUS ENTRIES (FIRMS):**

DEBIT OBJECT CODE	660025	612001	
CREDIT OBJECT CODE	101100	101100	

**CHANCELLOR'S OFFICE ENTRIES (FIRMS):**

DEBIT OBJECT CODE	101100	101100	
CREDIT OBJECT CODE	580194	612001	

- (1) Transfers to occur on or about **July 1, October 1, January 1, 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 be posted to the appropriate CSU fund and object codes indicated above.
- (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 2014/2015 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 contact: 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.





Agency	Campuses	All Revenue Sources as of 6/30/2013		Commission on Extended University <sup>2</sup>		Systemwide Dean's Office <sup>3</sup>		Chancellor's Office - Financial Services <sup>3</sup>		Total Administrative Costs		State ProRata <sup>4</sup>		Total Indirect Cost Allocation		11/12 Revenue Percentages		Prior Year Adjustment <sup>5</sup>		Total Amount		Quarterly CPO Amount	
		A		B	C	D	B + C + D = E	F	E + F = G	H	I	G + I = J	J / 4										
6650	Bakersfield	2,947,375	0.91%	6,934	4,100	1,649	12,683	110,685	123,368	1.461%	(157.00)	123,211	30,803										
6660	San Bernardino	5,109,063	1.58%	12,020	7,106	2,859	21,985	243,097	265,082	3.545%	(380.00)	264,702	66,176										
6670	Stanislaus	6,588,046	2.04%	15,499	9,163	3,687	28,349	79,171	107,520	1.421%	(152.00)	107,368	26,842										
6680	Chico	4,809,029	1.49%	11,314	6,689	2,691	20,694	217,017	237,711	1.579%	(169.00)	237,542	59,386										
6690	Dominguez Hills	16,935,572	5.24%	39,843	23,555	9,478	72,876	330,027	402,903	5.349%	(573.00)	402,330	100,583										
6700	Fresno	7,872,660	2.43%	18,521	10,950	4,406	33,877	113,119	146,996	2.316%	(248.00)	146,748	36,687										
6710	Fullerton	25,529,728	7.89%	60,061	35,509	14,287	109,857	604,012	713,869	8.089%	(867.00)	713,002	178,251										
6720	East Bay	18,228,692	5.64%	42,885	25,354	10,201	78,440	304,143	382,583	6.440%	(690.00)	381,893	95,474										
6730	Humboldt	3,965,084	1.23%	9,328	5,515	2,219	17,062	80,784	97,846	0.979%	(105.00)	97,741	24,436										
6740	Long Beach	32,584,470	10.07%	76,659	45,321	18,235	140,215	714,941	855,156	10.256%	(1,099.00)	854,057	213,515										
6750	Los Angeles	6,770,459	2.09%	15,928	9,417	3,789	29,134	197,148	226,282	3.359%	(360.00)	225,922	56,481										
6752	Maritime Academy	1,705,265	0.53%	4,012	2,372	954	7,338	43,425	50,763	0.381%	(41.00)	50,722	12,681										
6756	Monterey Bay	5,267,547	1.63%	12,392	7,326	2,948	22,666	105,595	128,261	1.221%	(131.00)	128,130	32,033										
6760	Northridge	36,689,611	11.34%	86,316	51,031	20,533	157,880	574,622	732,502	9.491%	(1,017.00)	731,485	182,872										
6770	Pomona	8,834,664	2.73%	20,784	12,288	4,944	38,016	148,388	186,404	2.413%	(258.00)	186,146	46,537										
6780	Sacramento	28,607,500	8.84%	67,302	39,790	16,010	123,102	722,517	845,619	8.364%	(896.00)	844,723	211,181										
6790	San Diego	16,804,111	5.19%	39,533	23,372	9,404	72,309	294,326	366,635	4.725%	(506.00)	366,129	91,533										
6800	San Francisco	27,432,045	8.48%	64,537	38,155	15,352	118,044	557,070	675,114	7.662%	(821.00)	674,293	168,574										
6810	San Jose	30,808,619	9.52%	72,481	42,851	17,242	132,574	1,034,098	1,166,672	11.432%	(1,225.00)	1,165,447	291,362										
6820	San Luis Obispo	9,334,346	2.89%	21,960	12,983	5,224	40,167	213,081	253,248	2.850%	(305.00)	252,943	63,236										
6830	Sonoma	7,758,764	2.40%	18,253	10,792	4,342	33,387	202,942	236,329	2.304%	(247.00)	236,082	59,021										
6840	San Marcos	14,067,331	4.35%	33,095	19,566	7,873	60,534	421,884	482,418	3.070%	(329.00)	482,089	120,523										
6850	Channel Islands	4,820,757	1.49%	11,341	6,705	2,698	20,744	-	20,744	1.294%	(139.00)	20,605	5,152										
		<b>323,470,735</b>	<b>100%</b>	<b>760,998</b>	<b>449,910</b>	<b>181,025</b>	<b>1,391,933</b>	<b>7,312,092</b>	<b>\$ 8,704,025</b>	<b>100.000%</b>	<b>(10,715)</b>	<b>8,693,310</b>	<b>2,173,339</b>										

**CAMPUS ENTRIES ( FIRMS):**

DEBIT OBJECT CODE	660025	660025	660025	612001	660025
CREDIT OBJECT CODE	101100	101100	101100	101100	101100

**CHANCELLOR'S OFFICE ENTRIES ( FIRMS):**

DEBIT OBJECT CODE	101100	101100	101100	101100	101100
CREDIT OBJECT CODE	580194	580194	580194	612001	580194

- 1 Includes all revenues sources recorded in Trust Fund 0948 (CSU Fund 441) with the exception of Early Start Program and the CSU Institute for Palliative Care.
  - 2 The approved 14/15 budget amount includes Campus Grants and Commission administration costs.
  - 3 The 14/15 budget has been approved by the Commission and Chancellor White.
  - 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 be returned to the campuses. This contains the return of surplus from SW Dean's Office in the amount of \$1,824 plus investment earnings \$8,236 and the Commission Office in the amount of \$653.53. All prior year unspent campus grants funds will be retained at the Chancellor's office, \$290,000.
- \* Numbers are rounded up to the nearest dollar  
 \*\* Please contact Silvia Aguilar at [saguilar@calstate.edu](mailto:saguilar@calstate.edu) if you have any questions.

THE CALIFORNIA STATE UNIVERSITY HOUSING PROGRAM (1)  
2014/15 Debt Service Amount (2)

	Debt Service 11/1/14 Payment Including Capitalized Interest and/or CP Earnings (3)	11/1/14 Capitalized Interest and/or CP Earnings (4)	Credit from Closing of Construction Accounts (5) Amount	Affordable Student Housing Grant (6)	Affordable Student Housing Loans	Total Net Transfer Amount due on October 1, 2014 (7)(8)
Bakersfield	-	-	-	-	-	-
Channel Islands	2,345,059.18	-	-	-	-	2,345,059.18
Chico	3,088,926.02	-	-	-	-	3,088,926.02
Dominguez Hills	701,875.00	-	-	-	-	701,875.00
East Bay	3,798,600.00	-	-	(149,000.00)	68,054.00	3,717,654.00
Fresno	-	-	-	-	-	-
Fullerton (9)	7,931,087.48	-	-	(201,000.00)	42,663.00	7,772,750.48
Humboldt	2,760,128.92	-	-	-	-	2,760,128.92
Long Beach	537,651.25	-	-	-	-	537,651.25
Los Angeles (9)	775,878.57	-	-	-	45,918.00	821,796.57
Maritime Academy	1,183,607.99	-	-	-	-	1,183,607.99
Northridge	4,679,468.75	-	-	-	-	4,679,468.75
Pomona	4,089,526.23	-	-	-	-	4,089,526.23
Sacramento	2,496,062.50	-	-	-	-	2,496,062.50
San Bernardino	2,404,380.00	-	-	-	-	2,404,380.00
San Diego	3,241,078.50	-	-	-	-	3,241,078.50
San Francisco	11,457,318.08	-	-	-	-	11,457,318.08
San Jose	10,059,550.00	-	-	-	-	10,059,550.00
San Luis Obispo	12,054,112.50	-	-	-	-	12,054,112.50
Sonoma	8,763,798.00	-	-	-	-	8,763,798.00
Stanislaus	705,000.00	-	-	-	-	705,000.00
<b>Total</b>	<b>83,073,108.97</b>	<b>-</b>	<b>-</b>	<b>(350,000.00)</b>	<b>156,635.00</b>	<b>82,879,743.97</b>
<b>CSU Fund</b>	<b>531</b>	<b>531</b>	<b>531</b>	<b>531</b>	<b>531</b>	

Debt Service 5/1/2015 Payment Including Capitalized Interest and/or CP Earnings (9)	5/1/2015 Capitalized Interest and/or CP Earnings (4)	Credit from Closing of Construction Accounts (5) Amount	Total Net Transfer Amount due on April 1, 2015 (7)(8)
-	-	-	-
1,133,426.44	-	-	1,133,426.44
1,547,323.98	-	-	1,547,323.98
103,950.00	-	-	103,950.00
1,728,225.00	-	-	1,728,225.00
-	-	-	-
4,731,447.52	-	-	4,731,447.52
1,271,939.83	-	-	1,271,939.83
15,088.75	-	-	15,088.75
181,577.73	-	-	181,577.73
668,018.51	-	-	668,018.51
891,731.25	-	-	891,731.25
2,236,923.77	-	-	2,236,923.77
1,219,537.50	-	-	1,219,537.50
1,013,651.00	-	-	1,013,651.00
900,515.25	-	-	900,515.25
4,951,829.42	-	-	4,951,829.42
4,806,125.00	-	-	4,806,125.00
7,559,650.00	-	-	7,559,650.00
4,153,737.50	-	-	4,153,737.50
307,200.00	-	-	307,200.00
<b>39,421,898.45</b>	<b>-</b>	<b>-</b>	<b>39,421,898.45</b>
<b>531</b>	<b>531</b>	<b>531</b>	

CAMPUS ENTRIES (FIRMS):

DEBIT OBJECT CODE	671000	671000	671000	660090	671000
CREDIT OBJECT CODE	101100	101100	101100	101100	101100

	671000
	101100

CHANCELLORS OFFICE ENTRIES (FIRMS):

DEBIT OBJECT CODE	101100	101100	101100	101100	101100
CREDIT OBJECT CODE	571000	571000	571000	250803	571000

	101100
	571000

- (1) Please contact Rosa Renaud or Angeliqe Sntanto at (562) 951-4570 for questions on your program.
- (2) Please see FS 2014-01 Attachment 10 for Other Direct Costs.
- (3) Consist of both principal and interest payments.
- (4) Payment comes from bond proceeds (not campus' obligations) during capitalized interest period when applicable.
- (5) Covers debt service obligations only.
- (6) The affordable student housing grant will be discontinued after the final debt service due on 11/1/15 of the original Housing System Revenue Bonds, Series AD.
- (7) 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 be allocated to the appropriate program and State/CSU fund.
- (8) Accounting process contact: Dagoberto Escobedo at (562) 951-4561.
- (9) Consist of interest payments only.
- (10) Campuses that participated in the issuance of the Build America Bonds (BABs) Series 2010B will receive biannual subsidies originally budgeted at approximately 35% of the interest coming due on November 1 and May 1 of each year. However, due to the recent Federal government's sequestration plan, the subsidy is anticipated to be reduced by 7.2% to a Net 27.8% subsidy. This is subject to change. 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 in the current year.

**THE CALIFORNIA STATE UNIVERSITY HOUSING PROGRAM (1)  
2014/15 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	2014/15 Total Direct Cost Allocation	Quarterly Net Transfer Amount (5)(6)
Bakersfield	-	3,630.00	-	-	-	3,630.00	907.50
Channel Islands	2,252.00	3,630.00	-	-	276.00	6,158.00	1,539.50
Chico	2,831.00	3,631.00	-	-	276.00	6,738.00	1,684.50
Dominguez Hills	239.00	3,631.00	-	-	276.00	4,146.00	1,036.50
East Bay	3,375.00	3,631.00	-	-	276.00	7,282.00	1,820.50
Fresno	-	-	-	-	-	-	-
Fullerton	8,086.00	11,438.00	-	-	276.00	19,800.00	4,950.00
Humboldt	2,321.00	3,630.00	-	-	276.00	6,227.00	1,556.75
Long Beach	55.00	11,438.00	-	-	276.00	11,769.00	2,942.25
Los Angeles	310.00	3,631.00	-	-	276.00	4,217.00	1,054.25
Maritime Academy	1,305.00	3,630.00	-	-	276.00	5,211.00	1,302.75
Northridge	1,889.00	11,438.00	-	-	276.00	13,603.00	3,400.75
Pomona	4,149.00	11,438.00	-	-	276.00	15,863.00	3,965.75
Sacramento	2,366.00	11,438.00	2,777.00	-	276.00	16,857.00	4,214.25
San Bernardino	1,994.00	3,631.00	-	-	276.00	5,901.00	1,475.25
San Diego	5,573.00	11,438.00	8,334.00	-	276.00	25,621.00	6,405.25
San Francisco	10,186.00	11,438.00	-	-	276.00	21,900.00	5,475.00
San Jose	9,889.00	11,438.00	2,778.00	-	276.00	24,381.00	6,095.25
San Luis Obispo	14,768.00	11,438.00	2,778.00	-	276.00	29,260.00	7,315.00
Sonoma	8,344.00	11,438.00	-	-	276.00	20,058.00	5,014.50
Stanislaus	642.00	3,630.00	-	-	276.00	4,548.00	1,137.00
<b>Total</b>	<b>80,574.00</b>	<b>150,685.00</b>	<b>16,667.00</b>	<b>-</b>	<b>5,244.00</b>	<b>253,170.00</b>	<b>63,292.50</b>
<b>CSU Fund</b>	<b>531</b>	<b>531</b>	<b>531</b>	<b>531</b>	<b>531</b>		

**CAMPUS ENTRIES (FIRMS):**

DEBIT OBJECT CODE	660014	613001	660090	660015	613001	
CREDIT OBJECT CODE	101100	101100	101100	101100	101100	

**CHANCELLORS OFFICE ENTRIES (FIRMS):**

DEBIT OBJECT CODE	101100	101100	101100	101100	101100	
CREDIT OBJECT CODE	660014	613001	660090	660015	613001	

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

(2) Please see FS 2014-01 Attachment 9 for [Debt Service](#).

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

(4) In general, cost recovery of arbitrage rebate analyses performed by BLX is allocated to construction accounts of campuses with construction projects. However, campuses whose construction accounts were closed mid-year are charged through the Centrally Paid Direct Program Costs memo.

(5) The direct costs will be passed down to campuses through a quarterly Cash Posting Order (CPO) as follows: July 1, October 1, January 2 and April 1. The charges should initially pass through the State University Trust (0948) and then be 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)  
2014/15 Debt Service Amounts (2)

	Debt Service 11/1/14 Payment Including Capitalized Interest and/or CP Earnings (3)	11/1/14 Capitalized Interest and/or CP Earnings (4)	Credit from Closing of Construction Accounts (5) Amount	Total Net Transfer Amount due on October 1, 2014 (6)(7)
	Bakersfield	-	-	-
Chancellor's Office	-	-	-	-
Channel Islands	126,687.32	-	-	126,687.32
Chico	483,799.96	-	-	483,799.96
Dominguez Hills	-	-	-	-
East Bay	-	-	-	-
Fresno	-	-	-	-
Fullerton (9)	3,036,513.76	-	-	3,036,513.76
Humboldt	-	-	-	-
Long Beach	2,239,975.00	-	-	2,239,975.00
Los Angeles	552,106.25	-	-	552,106.25
Maritime Academy	-	-	-	-
Monterey Bay	-	-	-	-
Northridge	2,136,612.75	-	-	2,136,612.75
Pomona	1,596,800.00	-	-	1,596,800.00
Sacramento	1,622,918.75	-	-	1,622,918.75
San Bernardino	1,449,107.50	-	-	1,449,107.50
San Diego	1,486,662.50	-	-	1,486,662.50
San Francisco	163,671.86	-	-	163,671.86
San Jose	-	-	-	-
San Luis Obispo	1,405,287.50	-	-	1,405,287.50
San Marcos (9)	1,918,226.45	-	-	1,918,226.45
Sonoma	410,006.25	-	-	410,006.25
Stanislaus	-	-	-	-
<b>Total</b>	<b>18,628,375.85</b>	<b>-</b>	<b>-</b>	<b>18,628,375.85</b>
<b>CSU Fund</b>	<b>472</b>	<b>472</b>	<b>472</b>	

	Debt Service 5/1/2015 Payment Including Capitalized Interest and/or CP Earnings (8)	5/1/2015 Capitalized Interest and/or CP Earnings (4)	Closing of Construction Accounts (5) Amount	Total Net Transfer Amount due on April 1, 2015 (6)(7)
	Bakersfield	-	-	-
Chancellor's Office	-	-	-	-
Channel Islands	56,954.81	-	-	56,954.81
Chico	249,200.04	-	-	249,200.04
Dominguez Hills	-	-	-	-
East Bay	-	-	-	-
Fresno	-	-	-	-
Fullerton (9)	1,229,468.24	-	-	1,229,468.24
Humboldt	-	-	-	-
Long Beach	952,175.00	-	-	952,175.00
Los Angeles	176,375.00	-	-	176,375.00
Maritime Academy	-	-	-	-
Monterey Bay	-	-	-	-
Northridge	818,193.75	-	-	818,193.75
Pomona	608,125.00	-	-	608,125.00
Sacramento	609,981.25	-	-	609,981.25
San Bernardino	616,699.00	-	-	616,699.00
San Diego	365,375.00	-	-	365,375.00
San Francisco	82,071.89	-	-	82,071.89
San Jose	-	-	-	-
San Luis Obispo	657,762.50	-	-	657,762.50
San Marcos (9)	973,562.30	-	-	973,562.30
Sonoma	155,006.25	-	-	155,006.25
Stanislaus	-	-	-	-
<b>Total</b>	<b>7,550,950.03</b>	<b>-</b>	<b>-</b>	<b>7,550,950.03</b>
<b>CSU Fund</b>	<b>472</b>	<b>472</b>	<b>472</b>	

CAMPUS ENTRIES (FIRMS):

DEBIT OBJECT CODE	671000
CREDIT OBJECT CODE	101100

DEBIT OBJECT CODE	671000
CREDIT OBJECT CODE	101100

CHANCELLORS OFFICE ENTRIES (FIRMS):

DEBIT OBJECT CODE	101100
CREDIT OBJECT CODE	571000

DEBIT OBJECT CODE	101100
CREDIT OBJECT CODE	571000

- (1) Please contact Rosa Renaud or Angelique Sutanto at (562) 951-4570 for questions on your program.
- (2) Please see FS 2014-01 Attachment 12 for Other Direct Costs.
- (3) Consist of both principal and interest payments.
- (4) Payment comes from bond proceeds (not campus' obligations) during capitalized interest period when applicable.
- (5) Covers debt service obligations only.
- (6) 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 be allocated to the appropriate program and State/CSU fund.
- (7) Accounting process contact: Dagoberto Escobedo at (562) 951-4561.
- (8) Consist of interest payments only.
- (9) Campuses that participated in the issuance of the Build America Bonds (BABs) Series 2010B will receive biannual subsidies originally budgeted at approximately 35% of the interest coming due on November 1 and May 1 of each year. However, due to the recent Federal government's sequestration plan, the subsidy is anticipated to be reduced by 7.2% to a Net 27.8% subsidy. This is subject to change. 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 in the current year.

**THE CALIFORNIA STATE UNIVERSITY PARKING PROGRAM (1)  
2014/15 Quarterly Centrally Paid Direct Program Costs Amount (2)**

	Estimated State Controller Parking Payroll Deductions	Estimated State Treasurer's Bond Services	Financial Advisor Retainer Fees (3)	Arbitrage Rebate and Analysis Fees (4)	Rating Agency Surveillance Fees	2014/15 Total Direct Cost Allocation	Quarterly Net Transfer Amount (5)(6)
Bakersfield	3,382.48	-	-	-	-	3,382.48	845.62
Chancellor's Office	2,325.96	-	-	-	-	2,325.96	581.49
Channel Islands	1,852.76	119.00	-	-	276.00	2,247.76	561.94
Chico	3,184.28	479.00	-	-	276.00	3,939.28	984.82
Dominguez Hills	3,272.32	-	-	-	-	3,272.32	818.08
East Bay	5,038.48	-	-	-	-	5,038.48	1,259.62
Fresno	6,391.08	-	-	-	-	6,391.08	1,597.77
Fullerton	9,988.52	2,321.00	2,778.00	-	276.00	15,363.52	3,840.88
Humboldt	4,012.68	-	-	-	-	4,012.68	1,003.17
Long Beach	11,496.32	1,858.00	-	-	276.00	13,630.32	3,407.58
Los Angeles	4,270.24	389.00	-	-	276.00	4,935.24	1,233.81
Maritime Academy	1,204.76	-	-	-	-	1,204.76	301.19
Monterey Bay	3,162.16	-	-	-	-	3,162.16	790.54
Northridge	7,366.52	1,668.00	-	-	276.00	9,310.52	2,327.63
Pomona	6,371.40	1,213.00	-	-	276.00	7,860.40	1,965.10
Sacramento	7,773.96	1,192.00	-	-	276.00	9,241.96	2,310.49
San Bernardino	6,909.48	1,190.00	-	-	276.00	8,375.48	2,093.87
San Diego	10,042.60	734.00	-	-	276.00	11,052.60	2,763.15
San Francisco	5,137.60	158.00	-	-	276.00	5,571.60	1,392.90
San Jose	5,765.36	-	-	-	-	5,765.36	1,441.34
San Luis Obispo	6,110.96	1,264.00	-	-	276.00	7,650.96	1,912.74
San Marcos	4,040.56	1,751.00	-	-	276.00	6,067.56	1,516.89
Sonoma	4,117.12	327.00	-	-	276.00	4,720.12	1,180.03
Stanislaus	2,511.88	-	-	-	-	2,511.88	627.97
<b>Total</b>	<b>125,729.48</b>	<b>14,663.00</b>	<b>2,778.00</b>	<b>-</b>	<b>3,864.00</b>	<b>147,034.48</b>	<b>36,758.62</b>
<b>CSU Fund</b>	<b>472</b>	<b>472</b>	<b>472</b>	<b>472</b>	<b>472</b>		

**CAMPUS ENTRIES ( FIRMS):**

DEBIT OBJECT CODE	617001	660014	660090	660015	613001	
CREDIT OBJECT CODE	101100	101100	101100	101100	101100	

**CHANCELLORS OFFICE ENTRIES ( FIRMS):**

DEBIT OBJECT CODE	101100	101100	101100	101100	101100	
CREDIT OBJECT CODE	617001	660014	660090	660015	613001	

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

(2) Please see FS 2014-01 Attachment 11 for Debt Service.

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

(4) In general, cost recovery of arbitrage rebate analyses performed by BLX is allocated to construction accounts of campuses with construction projects. However, campuses whose construction accounts were closed mid-year are charged through the Centrally Paid Direct Program Costs memo.

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

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

**THE CALIFORNIA STATE UNIVERSITY STUDENT UNION PROGRAM (1)**  
**2014/15 Debt Service Amount (2)**

	Debt Service 11/1/2014 Payment <u>Including Capitalized</u> Interest and/or CP Earnings (3)	11/1/2014 Capitalized Interest and/or CP Earnings (4)	Credit from Closing of Construction Account (5) Amount	Total Net Transfer Amount due on October 1, 2014 (6)(7)	Debt Service 5/1/2015 Payment <u>Including Capitalized</u> Interest and/or CP Earnings (8)	5/1/2015 Capitalized Interest and/or CP Earnings (4)	Closing of Construction Account (5) Amount	Total Net Transfer Amount due on April 1, 2015 (6)(7)
	Bakersfield	1,028,146.25	-	-	1,028,146.25	509,300.00	-	-
Channel Islands	609,415.88	-	-	609,415.88	349,052.87	-	-	349,052.87
Chico	3,846,350.00	-	-	3,846,350.00	1,823,300.00	-	-	1,823,300.00
Dominguez Hills	1,149,200.00	-	-	1,149,200.00	493,875.00	-	-	493,875.00
East Bay (9)	1,701,638.06	-	-	1,701,638.06	948,907.19	-	-	948,907.19
Fresno	992,256.25	-	-	992,256.25	419,606.25	-	-	419,606.25
Fullerton	1,766,475.00	-	-	1,766,475.00	677,500.00	-	-	677,500.00
Humboldt	318,991.50	-	-	318,991.50	121,806.25	-	-	121,806.25
Long Beach (10)	3,553,930.52	-	(240,423.57)	3,313,506.95	1,886,303.23	-	-	1,886,303.23
Los Angeles	1,593,980.00	-	-	1,593,980.00	740,492.50	-	-	740,492.50
Northridge (9)	3,544,131.45	-	-	3,544,131.45	1,734,954.20	-	-	1,734,954.20
Pomona	2,507,713.70	(1,261,487.50)	-	1,246,226.20	1,718,307.30	-	-	1,718,307.30
Sacramento	3,561,918.99	-	-	3,561,918.99	1,688,928.51	-	-	1,688,928.51
San Bernardino	1,367,457.75	-	-	1,367,457.75	596,925.00	-	-	596,925.00
San Diego	5,980,665.38	-	-	5,980,665.38	2,918,415.87	-	-	2,918,415.87
San Francisco	704,375.00	-	-	704,375.00	156,000.00	-	-	156,000.00
San Jose	4,041,502.96	-	-	4,041,502.96	1,724,928.29	-	-	1,724,928.29
San Luis Obispo (9)	3,654,298.72	-	-	3,654,298.72	2,165,344.78	-	-	2,165,344.78
San Marcos	1,625,437.41	(1,180.78)	-	1,624,256.63	926,737.59	-	-	926,737.59
Sonoma	652,316.00	-	-	652,316.00	271,575.00	-	-	271,575.00
Stanislaus	53,337.50	-	-	53,337.50	7,437.50	-	-	7,437.50
<b>Total</b>	<b>44,253,538.32</b>	<b>(1,262,668.28)</b>	<b>(240,423.57)</b>	<b>42,750,446.47</b>	<b>21,879,697.33</b>	<b>-</b>	<b>-</b>	<b>21,879,697.33</b>
<b>CSU Fund</b>	<b>534</b>	<b>534</b>	<b>534</b>		<b>534</b>	<b>534</b>	<b>534</b>	

**CAMPUS ENTRIES (FIRMS):**

DEBIT OBJECT CODE	671000
CREDIT OBJECT CODE	101100

DEBIT OBJECT CODE	671000
CREDIT OBJECT CODE	101100

**CHANCELLORS OFFICE ENTRIES (FIRMS):**

DEBIT OBJECT CODE	101100
CREDIT OBJECT CODE	571000

DEBIT OBJECT CODE	101100
CREDIT OBJECT CODE	571000

- (1) Please contact Rosa Renaud or Angelique Sutanto at (562) 951-4570 for questions on your program.
- (2) Please see FS 2014-01 Attachment 14 for Other Direct Costs.
- (3) Consist of both principal and interest payments.
- (4) Payment comes from bond proceeds (not campus' obligations) during capitalized interest period when applicable.
- (5) Covers debt service obligations only.
- (6) 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 be allocated to the appropriate program and State/CSU fund.
- (7) Accounting process contact: Dagoberto Escobedo at (562) 951-4561.
- (8) Consist of interest payments only.
- (9) Campuses that participated in the issuance of the Build America Bonds (BABs) Series 2010B will receive biannual subsidies originally budgeted at approximately 35% of the interest coming due on November 1 and May 1 of each year. However, due to the recent Federal government's sequestration plan, the subsidy is anticipated to be reduced by 7.2% to a Net 27.8% subsidy. This is subject to change. 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 in the current year.
- (10) No further credit is anticipated. Please budget accordingly.

THE CALIFORNIA STATE UNIVERSITY STUDENT UNION PROGRAM (1)  
2014/15 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	2014/15 Total Direct Cost Allocation	Quarterly Net Transfer Amount (5)(6)
Bakersfield	995.00	3,630.00	-	-	276.00	4,901.00	1,225.25
Channel Islands	634.00	3,630.00	-	-	276.00	4,540.00	1,135.00
Chico	3,538.00	3,631.00	-	-	276.00	7,445.00	1,861.25
Dominguez Hills	956.00	3,631.00	-	-	276.00	4,863.00	1,215.75
East Bay	1,575.00	3,631.00	-	-	276.00	5,482.00	1,370.50
Fresno	815.00	3,630.00	-	-	276.00	4,721.00	1,180.25
Fullerton	1,315.00	11,438.00	-	-	276.00	13,029.00	3,257.25
Humboldt	260.00	3,630.00	-	-	276.00	4,166.00	1,041.50
Long Beach	3,435.00	11,438.00	-	-	276.00	15,149.00	3,787.25
Los Angeles	1,437.00	3,631.00	-	-	276.00	5,344.00	1,336.00
Northridge	2,938.00	11,438.00	-	-	276.00	14,652.00	3,663.00
Pomona	3,500.00	11,438.00	-	-	276.00	15,214.00	3,803.50
Sacramento	3,133.00	11,438.00	2,777.00	-	276.00	17,624.00	4,406.00
San Bernardino	1,162.00	3,631.00	-	-	276.00	5,069.00	1,267.25
San Diego	5,608.00	11,438.00	-	-	276.00	17,322.00	4,330.50
San Francisco	316.00	11,438.00	-	-	276.00	12,030.00	3,007.50
San Jose	3,339.00	11,438.00	-	-	276.00	15,053.00	3,763.25
San Luis Obispo	3,432.00	11,438.00	-	-	276.00	15,146.00	3,786.50
San Marcos	2,080.00	3,630.00	2,778.00	-	276.00	8,764.00	2,191.00
Sonoma	583.00	11,438.00	-	-	276.00	12,297.00	3,074.25
Stanislaus	17.00	3,630.00	-	-	276.00	3,923.00	980.75
<b>Total</b>	<b>41,068.00</b>	<b>154,315.00</b>	<b>5,555.00</b>	<b>-</b>	<b>5,796.00</b>	<b>206,734.00</b>	<b>51,683.50</b>
<b>CSU Fund</b>	<b>534</b>	<b>534</b>	<b>534</b>	<b>534</b>	<b>534</b>		

CAMPUS ENTRIES (FIRMS):

DEBIT OBJECT CODE	660014	613001	660090	660015	613001	
CREDIT OBJECT CODE	101100	101100	101100	101100	101100	

CHANCELLORS OFFICE ENTRIES (FIRMS):

DEBIT OBJECT CODE	101100	101100	101100	101100	101100	
CREDIT OBJECT CODE	660014	613001	660090	660015	613001	

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

(2) Please see FS 2014-01 Attachment 13 for Debt Service.

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

(4) In general, cost recovery of arbitrage rebate analyses performed by BLX is allocated to construction accounts of campuses with construction projects. However, campuses whose construction accounts were closed mid-year are charged through the Centrally Paid Direct Program Costs memo.

(5) The direct costs will be passed down to campuses through a quarterly Cash Posting Order (CPO) as follows: July 1, October 1, January 2 and April 1.

The charges should initially pass through the State University Trust (0948) and then be 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)**  
**2014/15 Debt Service Amount (2)**

	Debt Service 11/1/14 Payment Including Capitalized Interest and/or CP Earnings (3)	11/1/14 Capitalized Interest and/or CP Earnings (4)	Credit from Closing of Construction Accounts (5)	Total Net Transfer Amount due on October 1, 2014 (6)(7)
			Amount	
Stanislaus	692,975.00	-	-	692,975.00
<b>Total</b>	692,975.00	-	-	692,975.00
<b>CSU Fund</b>	<b>534</b>	<b>534</b>	<b>534</b>	

	Debt Service 5/1/2015 Payment Including Capitalized Interest and/or CP Earnings (8)	5/1/2015 Capitalized Interest and/or CP Earnings (4)	Credit from Closing of Construction Accounts (5)	Total Net Transfer Amount due on April 1, 2015 (6)(7)
			Amount	
	366,575.00	-	-	366,575.00
	366,575.00	-	-	366,575.00
	<b>534</b>	<b>534</b>	<b>534</b>	

**CAMPUS ENTRIES (FIRMS):**

DEBIT OBJECT CODE		671000
CREDIT OBJECT CODE		101100

	671000
	101100

**CHANCELLORS OFFICE ENTRIES (FIRMS):**

DEBIT OBJECT CODE		101100
CREDIT OBJECT CODE		571000

	101100
	571000

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

(2) Please see FS 2014-01 Attachment 16 for Other Direct Costs.

(3) Consist of both principal and interest payments.

(4) Payment comes from bond proceeds (not campus' obligations) during capitalized interest period when applicable.

(5) Covers debt service obligations only.

(6) 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 be allocated to the appropriate program and State/CSU fund.

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

(8) Consist of interest payments only.

**THE CALIFORNIA STATE UNIVERSITY STUDENT RECREATION COMPLEX (1)  
2014/15 Quarterly Centrally Paid Direct Program Costs Amount (2)**

	Estimated State Treasurer's Bond Services	Rating Agency Surveillance Fees	2014/15 Total Direct Cost Allocation	Quarterly Net Transfer Amount (5)(6)
Stanislaus	710.00	274.00	984.00	246.00
<b>Total</b>	710.00	274.00	984.00	246.00
<b>CSU Fund</b>	<b>534</b>	<b>534</b>		

**CAMPUS ENTRIES (FIRMS):**

DEBIT OBJECT CODE	660014	613001	
CREDIT OBJECT CODE	101100	101100	

**CHANCELLORS OFFICE ENTRIES (FIRMS):**

DEBIT OBJECT CODE	101100	101100	
CREDIT OBJECT CODE	660014	613001	

- (1) Please contact Rosa Renaud or Angeliqe Sutanto at (562) 951-4570 for questions on your program.
- (2) Please see FS 2014-01 Attachment 15 for Debt Service.
- (3) Only programs that have had work performed by Financial Advisor (through Financing and Treasury) would be charged a portion of the retainer fee.
- (4) In general, cost recovery of arbitrage rebate analyses performed by BLX is allocated to construction accounts of campuses with construction projects. However, campuses whose construction accounts were closed mid-year are charged through the Centrally Paid Direct Program Costs memo.
- (5) The direct costs will be passed down to campuses through a quarterly Cash Posting Order (CPO) as follows:  
July 1, October 1, January 2 and April 1. The charges should initially pass through the State University Trust (0948)  
and then be allocated to the appropriate program and State/CSU fund.
- (6) Accounting process contact: Dagoberto Escobedo at (562) 951-4561.

THE CALIFORNIA STATE UNIVERSITY HEALTH CENTER FACILITIES FUND (1)  
2014/15 Debt Service Amount (2)

	Debt Service 11/1/14 Payment Including Capitalized Interest and/or CP Earnings (3)	11/1/14 Capitalized Interest and/or CP Earnings (4)	Total Net Transfer Amount due on October 1, 2014 (5)(6)	Debt Service 5/1/2015 Payment Including Capitalized Interest and/or CP Earnings (7)	5/1/2015 Capitalized Interest and/or CP Earnings (4)	Total Net Transfer Amount due on April 1, 2015 (5)(6)
Bakersfield	-	-	-	-	-	-
Channel Islands	-	-	-	-	-	-
Chico	-	-	-	-	-	-
Dominguez Hills	-	-	-	-	-	-
East Bay	-	-	-	-	-	-
Fresno	-	-	-	-	-	-
Fullerton	-	-	-	-	-	-
Humboldt	-	-	-	-	-	-
Long Beach	-	-	-	-	-	-
Los Angeles	-	-	-	-	-	-
Maritime Academy	-	-	-	-	-	-
Monterey Bay	-	-	-	-	-	-
Northridge	-	-	-	-	-	-
Pomona	-	-	-	-	-	-
Sacramento	-	-	-	-	-	-
San Bernardino	282,318.72	-	282,318.72	169,768.68	-	169,768.68
San Diego	951,750.00	-	951,750.00	454,625.00	-	454,625.00
San Francisco	-	-	-	-	-	-
San Jose	-	-	-	-	-	-
San Luis Obispo	-	-	-	-	-	-
San Marcos	-	-	-	-	-	-
Sonoma	-	-	-	-	-	-
Stanislaus	-	-	-	-	-	-
<b>Total</b>	<b>1,234,068.72</b>	<b>-</b>	<b>1,234,068.72</b>	<b>624,393.68</b>	<b>-</b>	<b>624,393.68</b>
<b>CSU Fund</b>	<b>452</b>	<b>452</b>		<b>452</b>	<b>452</b>	

CAMPUS ENTRIES (FIRMS):

DEBIT OBJECT CODE	671000
CREDIT OBJECT CODE	101100

	671000
	101100

CHANCELLORS OFFICE ENTRIES (FIRMS):

DEBIT OBJECT CODE	101100
CREDIT OBJECT CODE	571000

	101100
	571000

- (1) Please contact Rosa Renaud or Angelique Sutanto at (562) 951-4570 for questions on your program.
- (2) Please see FS 2014-01 Attachment 18 for Other Direct Costs.
- (3) Consist of both principal and interest payments.
- (4) Payment comes from bond proceeds (not campus' obligations) during capitalized interest period when applicable.
- (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 be 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.

THE CALIFORNIA STATE UNIVERSITY HEALTH CENTER FACILITIES FUND (1)  
2014/15 Quarterly Centrally Paid Direct Program Costs Amount (2)

	Estimated State Treasurer's Bond Services	Financial Advisor Retainer Fees (3)	Arbitrage Rebate and Analysis Fees (4)	Rating Agency Surveillance Fees	2014/15 Total Direct Cost Allocation	Quarterly Net Transfer Amount (5)(6)
Bakersfield	-	-	-	-	-	-
Channel Islands	-	-	-	-	-	-
Chico	-	-	-	-	-	-
Dominguez Hills	-	-	-	-	-	-
East Bay	-	-	-	-	-	-
Fresno	-	-	-	-	-	-
Fullerton	-	-	-	-	-	-
Humboldt	-	-	-	-	-	-
Long Beach	-	-	-	-	-	-
Los Angeles	-	-	-	-	-	-
Maritime Academy	-	-	-	-	-	-
Monterey Bay	-	-	-	-	-	-
Northridge	-	-	-	-	-	-
Pomona	-	-	-	-	-	-
Sacramento	-	-	-	-	-	-
San Bernardino	269.00	-	-	274.00	543.00	135.75
San Diego	872.00	-	-	274.00	1,146.00	286.50
San Francisco	-	-	-	-	-	-
San Jose	-	-	-	-	-	-
San Luis Obispo	-	-	-	-	-	-
San Marcos	-	-	-	-	-	-
Sonoma	-	-	-	-	-	-
Stanislaus	-	-	-	-	-	-
<b>Total</b>	<b>1,141.00</b>	<b>-</b>	<b>-</b>	<b>548.00</b>	<b>1,689.00</b>	<b>422.25</b>
<b>CSU Fund</b>	<b>452</b>	<b>452</b>	<b>452</b>	<b>452</b>		

**CAMPUS ENTRIES (FIRMS):**

DEBIT OBJECT CODE	660014	660090	660015	613001	
CREDIT OBJECT CODE	101100	101100	101100	101100	

**CHANCELLORS OFFICE ENTRIES (FIRMS):**

DEBIT OBJECT CODE	101100	101100	101100	101100	
CREDIT OBJECT CODE	660014	660090	660015	613001	

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

(2) Please see FS 2014-01 Attachment 17 for Debt Service.

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

(4) In general, cost recovery of arbitrage rebate analyses performed by BLX is allocated to construction accounts of campuses with construction projects. However, campuses whose construction accounts were closed mid-year are charged through the Centrally Paid Direct Program Costs memo.

(5) The direct costs will be passed down to campuses through a quarterly Cash Posting Order (CPO) as follows: July 1, October 1, January 2 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 CONTINUING EDUCATION REVENUE FUND (1)  
2014/15 Debt Service Amount (2)

	Debt Service 11/1/14 Payment Including Capitalized Interest and/or CP Earnings (3)	11/1/14 Capitalized Interest and/or CP Earnings (4)	Total Net Transfer Amount due on October 1, 2014 (5)(6)	Debt Service 5/1/2015 Payment Including Capitalized Interest and/or CP Earnings (7)	5/1/2015 Capitalized Interest and/or CP Earnings (4)	Total Net Transfer Amount due on April 1, 2015 (5)(6)
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	244,350.00	-	244,350.00	101,550.00	-	101,550.00
San Francisco	-	-	-	-	-	-
San Jose	-	-	-	-	-	-
San Luis Obispo	-	-	-	-	-	-
San Marcos	-	-	-	-	-	-
Sonoma	-	-	-	-	-	-
Stanislaus	-	-	-	-	-	-
<b>Total</b>	244,350.00	-	244,350.00	101,550.00	-	101,550.00
<b>CSU Fund</b>	<b>441</b>	<b>441</b>		<b>441</b>	<b>441</b>	

CAMPUS ENTRIES (FIRMS):

DEBIT OBJECT CODE	671000
CREDIT OBJECT CODE	101100

671000
101100

CHANCELLORS OFFICE ENTRIES (FIRMS):

DEBIT OBJECT CODE	101100
CREDIT OBJECT CODE	571000

101100
571000

- (1) Please contact Rosa Renaud or Angelique Sutanto at (562) 951-4570 for questions on your program.
- (2) Please see FS 2014-01 Attachment 20 for Other Direct Costs.
- (3) Consist of both principal and interest payments.
- (4) Payment comes from bond proceeds (not campus' obligations) during capitalized interest period when applicable.
- (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 be 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.

THE CALIFORNIA STATE UNIVERSITY CONTINUING EDUCATION REVENUE FUND (1)  
2014/15 Quarterly Centrally Paid Direct Program Costs Amount (2)

	Estimated State Treasurer's Bond Services	Financial Advisor Retainer Fees (3)	Arbitrage Rebate and Analysis Fees (4)	Rating Agency Surveillance Fees	2014/15 Total Direct Cost Allocation	Quarterly Net Transfer Amount (5)(6)
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	214.00	-	-	274.00	488.00	122.00
San Francisco	-	-	-	-	-	-
San Jose	-	-	-	-	-	-
San Luis Obispo	-	-	-	-	-	-
San Marcos	-	-	-	-	-	-
Sonoma	-	-	-	-	-	-
Stanislaus	-	-	-	-	-	-
<b>Total</b>	214.00	-	-	274.00	488.00	122.00
<b>CSU Fund</b>	<b>441</b>	<b>441</b>	<b>441</b>	<b>441</b>		

**CAMPUS ENTRIES (FIRMS):**

DEBIT OBJECT CODE	660014	660090	660015	613001	
CREDIT OBJECT CODE	101100	101100	101100	101100	

**CHANCELLORS OFFICE ENTRIES (FIRMS):**

DEBIT OBJECT CODE	101100	101100	101100	101100	
CREDIT OBJECT CODE	660014	660090	660015	613001	

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

(2) Please see FS 2014-01 Attachment 19 for Debt Service.

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

(4) In general, cost recovery of arbitrage rebate analyses performed by BLX is allocated to construction accounts of campuses with construction projects.

However, campuses whose construction accounts were closed mid-year are charged through the Centrally Paid Direct Program Costs memo.

(5) The direct costs will be passed down to campuses through a quarterly Cash Posting Order (CPO) as follows: July 1, October 1, January 2 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.

**Auxiliary Organizations**  
**November 1st 2014 Debt Service Payment**

CAMPUS NAME - PROJECT	BOND SERIES	Principal	Interest	Needed from Campus for SWIFT	Campus Contact	Campus Contact
Monterey Bay - Monterey Bay Foundation	2005C	860,000.00	551,862.50	1,411,862.50		
Monterey Bay - MB Renov (Ref 2003A)	2011A	155,000.00	51,725.00	206,725.00		
Monterey Bay - MB New Housing (Ref 2003A)	2011A	930,000.00	307,475.00	1,237,475.00		
Monterey Bay - MB Renov (Ref 2003A)	2012A	0.00	65,100.00	65,100.00		
Monterey Bay - MB New Housing (Ref 2003A)	2012A	0.00	444,350.00	444,350.00	barbara_zollna@csumb.edu	831-582-4302
<b>Total</b>		<b>\$1,945,000.00</b>	<b>\$1,420,512.50</b>	<b>\$3,365,512.50</b>		
Northridge - Northridge Refunding of COPS	2007A	185,000.00	73,325.00	258,325.00		
Northridge - Northridge Aux Refunding 96 COP's *	2008A	145,000.00	53,637.50	198,637.50		
Northridge - Northridge CORP Food Svcs Renov Proj *	2010A	225,000.00	35,350.00	260,350.00		
Northridge - NR Food Service Center (Ref 2003A)	2011A	160,000.00	53,012.50	213,012.50	margo.dutton@csun.edu	818-677-3173
Northridge - NR Food Service Center (Ref 2003A)	2012A	0.00	66,225.00	66,225.00	robin.patterson@csun.edu	818-677-6554
<b>Total</b>		<b>\$715,000.00</b>	<b>\$281,550.00</b>	<b>\$996,550.00</b>		
Sacramento - SA Bookstore Tax Exempt	2007A	0.00	234,125.00	234,125.00		
Sacramento - SA Bookstore Taxable	2007B	360,000.00	193,035.84	553,035.84		
Sacramento - Univ. Ent. Folsom Hall Refinancing Project *	2011A	430,000.00	622,737.43	1,052,737.43		
Sacramento - SA Radio Station (Ref 2003A)	2011A	100,000.00	32,187.50	132,187.50		
Sacramento - SA Radio Station (Ref 2003A)	2012A	0.00	40,000.00	40,000.00	scallevs@csus.edu	916-278-6789
<b>Total</b>		<b>\$890,000.00</b>	<b>\$1,122,085.77</b>	<b>\$2,012,085.77</b>		
Channel Islands - Channel Islands BAN & Library	2005A	830,000.00	971,002.42	1,801,002.42	missy.klep@csuci.edu	805-437-3282
<b>Total</b>		<b>\$830,000.00</b>	<b>\$971,002.42</b>	<b>\$1,801,002.42</b>		
Channel Islands - Channel Islands Site Authority	2007A	1,380,000.00	3,234,387.50	4,614,387.50		
Channel Islands - Channel Islands Site Authority	2007B	0.00	117,419.61	117,419.61		
Channel Islands - BAN Pay-Off (Ref 2005A)	2013A	0.00	58,125.00	58,125.00		
Channel Islands - Academic Support Facilities/Library (Ref 2005A)	2013A	35,000.00	467,225.00	502,225.00	missy.klep@csuci.edu	805-437-3282
<b>Total</b>		<b>\$1,415,000.00</b>	<b>\$3,877,157.11</b>	<b>\$5,292,157.11</b>		
Fresno - Fresno Aux Event Center	2005A	4,485,000.00	1,521,000.00	6,006,000.00		
Fresno - 2001 Current Refunding *	2011A	355,000.00	117,993.75	472,993.75	lsimmons@csufresno.edu	559-278-5251
<b>Total</b>		<b>\$4,840,000.00</b>	<b>\$1,638,993.75</b>	<b>\$6,478,993.75</b>		
East Bay - Foundation 1998 Bond Refunding	2013A	200,000.00	61,750.00	261,750.00		
<b>Total</b>		<b>\$200,000.00</b>	<b>\$61,750.00</b>	<b>\$261,750.00</b>		
Los Angeles - LA Auxiliary Housing Acquisition	2005A	780,000.00	601,250.00	1,381,250.00	tleung@cslanet.calstatela.edu	323-343-3571
<b>Total</b>		<b>\$780,000.00</b>	<b>\$601,250.00</b>	<b>\$1,381,250.00</b>		
Pomona - Foundation Housing	2005A	625,000.00	346,875.00	971,875.00		
Pomona - Pomona Refunding 2000 Auxiliary	2007A	195,000.00	68,650.00	263,650.00	cmmarriott@csupomona.edu	
Pomona - Foundation Housing (Ref 2005A)	2013A	0.00	251,125.00	251,125.00	mdcardona@csupomona.edu	909-869-5352
<b>Total</b>		<b>\$820,000.00</b>	<b>\$666,650.00</b>	<b>\$1,486,650.00</b>		
San Diego - SD Research Foundation Bioscience	2005A	175,000.00	96,250.00	271,250.00		
San Diego - San Diego Aztec Shops Hsg Acquisition *	2010A	500,000.00	111,800.00	611,800.00		
San Diego - SD Aztec Shops Refunding of 2000 Hsg Rev bonds *	2010A	610,000.00	412,375.00	1,022,375.00		
San Diego - SD Aztec Shops 1998 Bonds*	2010A	210,000.00	121,400.00	331,400.00		
San Diego - San Diego Aztec Shops Hsg Acquisition *	2010B	0.00	591,624.53	591,624.53		
San Diego - SD Aztec Shops * (Ref 2001)	2012A	295,000.00	149,425.25	444,425.25		
San Diego - SD Research Foundation Refunding * (Ref 2002A)	2012A	110,000.00	232,452.00	342,452.00		
San Diego - SD Research Foundation Refunding * (Ref 2002B)	2012B	360,000.00	315,630.60	675,630.60		
San Diego - SD Research Foundation Refunding 1999 *	2010A	365,000.00	94,937.50	459,937.50		
San Diego - SD Research Foundation Bioscience (Unrfd 2005A)	2013A	0.00	69,500.00	69,500.00	leavitt@mail.sdsu.edu	619-594-6303
<b>Total</b>		<b>\$2,625,000.00</b>	<b>\$2,195,394.88</b>	<b>\$4,820,394.88</b>		
San Marcos - SM Auxiliary Housing Acquisition	2005A	705,000.00	247,750.00	952,750.00		
San Marcos - SM Auxiliary Housing Acquisition (Ref 2005A)	2013A	0.00	283,500.00	283,500.00	kbaldyga@csusm.edu	760-750-4465
<b>Total</b>		<b>\$705,000.00</b>	<b>\$531,250.00</b>	<b>\$1,236,250.00</b>		
Stanislaus - Stanislaus Bookstore	2008A	95,000.00	112,300.00	207,300.00		
Stanislaus - Stanislaus ABS Refunding 95 COP's *	2008A	240,000.00	60,862.50	300,862.50	jbenevedes@csustan.edu	209-667-3440
<b>Total</b>		<b>\$335,000.00</b>	<b>\$173,162.50</b>	<b>\$508,162.50</b>		
Long Beach - LB 49er Shops Food Services *	2008A	80,000.00	92,162.50	172,162.50		
Long Beach - LB Brooks Clg Acq & 98 Refunding "A & B" *	2008A	575,000.00	420,462.50	995,462.50		
Long Beach - Learning College Renovation *	2009A	380,000.00	356,597.25	736,597.25	snoonan2@csulb.edu	562-985-1702
<b>Total</b>		<b>\$1,035,000.00</b>	<b>\$869,222.25</b>	<b>\$1,904,222.25</b>		
Fullerton - Fullerton Auxiliary Police Building	2008A	120,000.00	141,625.00	261,625.00		
Fullerton - Fullerton ASC Refunding of 2000A *	2010A	490,000.00	305,487.50	795,487.50		
Fullerton - Fullerton ASC Refunding of 2000B *	2010A	280,000.00	173,587.50	453,587.50	lhultman@fullerton.edu	657-278-8356
<b>Total</b>		<b>\$890,000.00</b>	<b>\$620,700.00</b>	<b>\$1,510,700.00</b>		
San Luis Obispo - Technology Park *	2009A	65,000.00	68,171.94	133,171.94	kperez@calpoly.edu	805-756-7415
<b>Total</b>		<b>\$65,000.00</b>	<b>\$68,171.94</b>	<b>\$133,171.94</b>		
Headquarters Building Authority	2005C	1,415,000.00	389,893.75	1,804,893.75	descobedo@calstate.edu	562-951-4561
<b>Total</b>		<b>\$1,415,000.00</b>	<b>\$389,893.75</b>	<b>\$1,804,893.75</b>		
<b>CSU Fund Code</b>		<b>537</b>	<b>537</b>			

**Campus Journal Entry Required (FIRMS):**

Sub-Code Debit:	671000
Acct. Control Credit:	101100

**Chancellor's office Journal Entry Required (FIRMS):**

Sub-Code Debit:	101100
Acct. Control Credit:	571000

\*Please use the following accounts to book the Auxiliary Loan Payments

**Campus Journal Entry Required (FIRMS):**

Sub-Code Debit:	250002
Acct. Control Credit:	101100

**Chancellor's office Journal Entry Required (FIRMS):**

Sub-Code Debit:	101100
Acct. Control Credit:	250002

**Auxiliary Organizations**  
**May 1st 2015 Debt Service Payment**

CAMPUS NAME - PROJECT	BOND SERIES	Principal	Interest	Needed from Campus for SWIFT	Campus Contact	Campus Contact
Monterey Bay - Monterey Bay Foundation	2005C	0.00	531,225.00	531,225.00		
Monterey Bay - MB Renov (Ref 2003A)	2011A	0.00	48,625.00	48,625.00		
Monterey Bay - MB New Housing (Ref 2003A)	2011A	0.00	288,875.00	288,875.00		
Monterey Bay - MB Renov (Ref 2003A)	2012A	0.00	65,100.00	65,100.00		
Monterey Bay - MB New Housing (Ref 2003A)	2012A	0.00	444,350.00	444,350.00	barbara_zollna@csumb.edu	831-582-4302
<b>Total</b>		\$0.00	\$1,378,175.00	\$1,378,175.00		
Northridge - Northridge Refunding of COPS	2007A	0.00	69,625.00	69,625.00		
Northridge - Northridge Aux Refunding 96 COP's *	2008A	0.00	50,737.50	50,737.50		
Northridge - Northridge CORP Food Svcs Renov Proj *	2010A	0.00	29,975.00	29,975.00		
Northridge - NR Food Service Center (Ref 2003A)	2011A	0.00	49,812.50	49,812.50	margo.dutton@csun.edu	818-677-3173
Northridge - NR Food Service Center (Ref 2003A)	2012A	0.00	66,225.00	66,225.00	robin.patterson@csun.edu	818-677-6554
<b>Total</b>		\$0.00	\$266,375.00	\$266,375.00		
Sacramento - SA Bookstore Tax Exempt	2007A	0.00	234,125.00	234,125.00		
Sacramento - SA Bookstore Taxable	2007B	0.00	183,538.66	183,538.66		
Sacramento - Univ. Ent. Folsom Hall Refinancing Project *	2011A	0.00	614,137.57	614,137.57		
Sacramento - SA Radio Station (Ref 2003A)	2011A	0.00	30,187.50	30,187.50		
Sacramento - SA Radio Station (Ref 2003A)	2012A	0.00	40,000.00	40,000.00	scallevs@csus.edu	916-278-6789
<b>Total</b>		\$0.00	\$1,101,988.73	\$1,101,988.73		
Channel Islands - Channel Islands BAN & Library	2005A	0.00	950,235.08	950,235.08	missy.klep@csuci.edu	805-437-3282
<b>Total</b>		\$0.00	\$950,235.08	\$950,235.08		
Channel Islands - Channel Islands Site Authority	2007A	0.00	3,206,787.50	3,206,787.50		
Channel Islands - Channel Islands Site Authority	2007B	0.00	117,411.14	117,411.14		
Channel Islands - BAN Pay-Off (Ref 2005A)	2013A	0.00	58,125.00	58,125.00		
Channel Islands - Academic Support Facilities/Library (Ref 2005A)	2013A	0.00	466,875.00	466,875.00	missy.klep@csuci.edu	805-437-3282
<b>Total</b>		\$0.00	\$3,849,198.64	\$3,849,198.64		
Fresno - Fresno Aux Event Center	2005A	0.00	1,408,875.00	1,408,875.00		
Fresno - 2001 Current Refunding *	2011A	0.00	110,893.75	110,893.75	lsimmons@csufresno.edu	559-278-5251
<b>Total</b>		\$0.00	\$1,519,768.75	\$1,519,768.75		
East Bay - Foundation 1998 Bond Refunding	2013A	0.00	59,750.00	59,750.00		
<b>Total</b>		\$0.00	\$59,750.00	\$59,750.00		
Los Angeles - LA Auxiliary Housing Acquisition	2005A	0.00	581,750.00	581,750.00	tleung@cslanet.calstatela.edu	323-343-3571
<b>Total</b>		\$0.00	\$581,750.00	\$581,750.00		
Pomona - Foundation Housing	2005A	0.00	331,250.00	331,250.00		
Pomona - Pomona Refunding 2000 Auxiliary	2007A	0.00	64,750.00	64,750.00	cmmarriott@csupomona.edu	
Pomona - Foundation Housing (Ref 2005A)	2013A	0.00	251,125.00	251,125.00	mdcardona@csupomona.edu	909-869-5352
<b>Total</b>		\$0.00	\$647,125.00	\$647,125.00		
San Diego - Foundation Bioscience	2005A	0.00	91,875.00	91,875.00		
San Diego - San Diego Aztec Shops Hsg Acquisition *	2010A	0.00	100,000.00	100,000.00		
San Diego - SD Aztec Shops Refunding of 2000 Hsg Rev bonds *	2010A	0.00	399,225.00	399,225.00		
San Diego - SD Aztec Shops 1998 Bonds *	2010A	0.00	116,800.00	116,800.00		
San Diego - San Diego Aztec Shops Hsg Acquisition *	2010B	0.00	591,618.42	591,618.42		
San Diego - SD Research Foundation Refunding * (Ref 2002A)	2012A	0.00	381,087.50	381,087.50		
San Diego - SD Research Foundation Refunding * (Ref 2002B)	2012B	0.00	310,585.26	310,585.26		
San Diego - SD Research Foundation Refunding 1999 *	2010A	0.00	86,412.50	86,412.50		
San Diego - SD Research Foundation Bioscience (Unrfd 2005A)	2013A	0.00	69,500.00	69,500.00	leavitt@mail.sdsu.edu	619-594-6303
<b>Total</b>		\$0.00	\$2,147,103.68	\$2,147,103.68		
San Marcos - SM Auxiliary Housing Acquisition	2005A	0.00	230,125.00	230,125.00		
San Marcos - SM Auxiliary Housing Acquisition (Ref 2005A)	2013A	0.00	283,500.00	283,500.00	kbaldyga@csusm.edu	760-750-4465
<b>Total</b>		\$0.00	\$513,625.00	\$513,625.00		
Stanislaus - Stanislaus Bookstore	2008A	0.00	110,400.00	110,400.00		
Stanislaus - Stanislaus ABS Refunding 95 COP's *	2008A	0.00	56,062.50	56,062.50	jbenevides@csustan.edu	209-667-3440
<b>Total</b>		\$0.00	\$166,462.50	\$166,462.50		
Long Beach - LB 49er Shops Food Services *	2008A	0.00	90,562.50	90,562.50		
Long Beach - LB Brooks Clg Acq & 98 Refunding "A & B" *	2008A	0.00	408,962.50	408,962.50		
Long Beach - Learning College Renovation *	2009A	0.00	348,596.50	348,596.50	snoonan2@csulb.edu	562-985-1702
<b>Total</b>		\$0.00	\$848,121.50	\$848,121.50		
Fullerton - Fullerton Auxiliary Police Building	2008A	0.00	139,225.00	139,225.00		
Fullerton - Fullerton ASC Refunding of 2000A *	2010A	0.00	294,787.50	294,787.50		
Fullerton - Fullerton ASC Refunding of 2000B *	2010A	0.00	167,437.50	167,437.50	lhultman@fullerton.edu	657-278-8356
<b>Total</b>		\$0.00	\$601,450.00	\$601,450.00		
San Luis Obispo - Technology Park *	2009A	0.00	66,809.31	66,809.31	kperez@calpoly.edu	805-756-7415
<b>Total</b>		\$0.00	\$66,809.31	\$66,809.31		
Headquarters Building Authority	2005C	0.00	355,931.25	355,931.25	descobedo@calstate.edu	562-951-4561
<b>Total</b>		\$0.00	\$355,931.25	\$355,931.25		
<b>CSU Fund Code</b>		<b>537</b>	<b>537</b>			

**Campus Journal Entry Required (FIRMS):**

Sub-Code Debit:	671000
Acct. Control Credit:	101100

**Chancellor's office Journal Entry Required (FIRMS):**

Sub-Code Debit:	101100
Acct. Control Credit:	571000

\*Please use the following accounts to book the Auxiliary Loan Payments

**Campus Journal Entry Required (FIRMS):**

Sub-Code Debit:	250002
Acct. Control Credit:	101100

**Chancellor's office Journal Entry Required (FIRMS):**

Sub-Code Debit:	101100
Acct. Control Credit:	250002



**THE CALIFORNIA STATE UNIVERSITY  
TRUST FUND - MISC TRUST  
2014/15 Centrally Paid Indirect Costs <sup>(1)</sup>**

	State Prorata (Health Benefit Portion)	State Prorata (Admin. Portion)	Total 2014/15 Indirect Cost Allocation	Quarterly Amount <sup>(1)</sup>
Bakersfield	20,569	2,594	23,163	5,790.75
Channel Islands	-	-	-	-
Chico	-	-	-	-
Dominguez Hills	4,093	516	4,609	1,152.25
East Bay	2,652	334	2,986	746.50
Fresno	5,396	681	6,076	1,519.00
Fullerton	349	44	393	98.25
Humboldt	5,402	681	6,083	1,520.75
Long Beach	22,065	2,783	24,848	6,212.00
Los Angeles	6,049	763	6,812	1,703.00
Maritime Academy	-	-	-	-
Monterey Bay	26,470	3,339	29,808	7,452.00
Northridge	64,458	8,130	72,588	18,147.00
Pomona	6,706	846	7,551	1,887.75
Sacramento	3,053	385	3,438	859.50
San Bernardino	-	-	-	-
San Diego	-	-	-	-
San Francisco	322,791	40,712	363,503	90,875.75
San Jose	246,966	31,149	278,115	69,528.75
San Luis Obispo	15,878	2,003	17,880	4,470.00
San Marcos	24,385	3,076	27,460	6,865.00
Sonoma	-	-	-	-
Stanislaus	99,091	12,498	111,589	27,897.25
Chancellor's Office	21,055	2,656	23,711	5,927.75

<b>Total</b>	<b>897,426</b>	<b>113,189</b>	<b>1,010,613</b>	<b>252,653.25</b>
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<b>CSU Fund</b>	<b>496</b>	<b>496</b>		
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**CAMPUS ENTRIES (FIRMS):**

DEBIT OBJECT CODE	612001	612001	
CREDIT OBJECT CODE	101100	101100	

**CHANCELLOR'S OFFICE ENTRIES (FIRMS):**

DEBIT OBJECT CODE	101100	101100	
CREDIT OBJECT CODE	612001	612001	

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

(2) 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.

(3) Accounting process contact: Su Chen at (562) 951-4637