

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

www.calstate.edu

George V. Ashkar
Assistant Vice Chancellor,
Controller

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

Date: July 26, 2010

FS 2010-02

To: Vice Presidents for Administration/Finance

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

Subject: 2010/11 Centrally Paid Costs

Each year the Chancellor's Office allocates both direct and indirect costs to campuses; direct charges consists mainly of Systemwide Revenue Bond debt service, and indirect charges are made up of State Prorata costs and Chancellor's Office overhead costs. The purpose of this memorandum is to provide you a summary of the total indirect and direct costs that will be charged to your campus during the 2010/2011 fiscal year.

Campuses will be assessed approximately \$12,036,000 of indirect costs in 2010/2011, which will be assessed in four quarterly installments of \$3,009,000. Each campus' portion of the quarterly assessment can be found on the attached summary as well as attachments by program.

Campuses will be assessed approximately \$184,738,000 for direct costs (mainly debt service) in 2010/11. The transfers related to direct costs will occur on October 1, 2010 and April 1, 2011. In 2010/11, the housing program will receive a one-time credit related to the release of old housing bond reserve requirements. Only campuses that had funds tied to reserves will be receiving the credit. Commencing 2010/11, campuses that participated in the issuance of the Build America Bonds (BABs) Series 2010B will receive bi-annual subsidies of approximately 35% of the *interest expense* coming due on November and May of each year. The subsidies are not incorporated in the attachments because they are not characterized as an offset to the debt service obligations and should be used for program operations. The subsidies will be distributed to the campuses semi-annually via a Cash Posting Order. Please refer to the attached summary and detail by program for your campus' portion of direct costs.

CSU Campuses
Bakersfield
Channel Islands
Chico
Dominguez Hills
East Bay

Fresno
Fullerton
Humboldt
Long Beach
Los Angeles
Maritime Academy

Monterey Bay
Northridge
Pomona
Sacramento
San Bernardino
San Diego

San Francisco
San José
San Luis Obispo
San Marcos
Sonoma
Stanislaus

FS 2010-02
July 26, 2010
Page 2

Please ensure that the appropriate fiscal personnel at your campus have this information as they will need it to develop and account for next year's operating budget and cash flow. Thank you for your assistance in this process.

GVA:KS:gs

[Attachment 1](#)
[Attachment 4](#)
[Attachment 7](#)
[Attachment 10](#)
[Attachment 13](#)
[Attachment 16](#)

[Attachment 2](#)
[Attachment 5](#)
[Attachment 8](#)
[Attachment 11](#)
[Attachment 14](#)
[Attachment 17](#)

[Attachment 3](#)
[Attachment 6](#)
[Attachment 9](#)
[Attachment 12](#)
[Attachment 15](#)

Distribution of attachments:

Vice Presidents for Student Affairs	(all attachments: 1 through 17)
Business Managers	(all attachments)
Housing Officers	(attachments 1, 2, 3, 9, 10)
Student Union Directors	(attachments 1, 2, 5, 13, 14)
Parking Officers	(attachments 1, 2, 4, 11, 12)
Health Center Administrators	(attachments 1, 2, 6, 16)
Continuing Education Administrators	(attachments 1, 2, 8, 17)
Auxiliary Organization Administrators	(attachments 1, 2, 7)
Budget Officers	(all attachments)
Accounting Officers	(all attachments)
Benjamin F. Quillian	(all attachments)
Robert Eaton	(all attachments)
Jean Gill	(all attachments)
Ben Cheng	(all attachments)
Kelly Cox	(all attachments)
Rosa H. Renaud	(all attachments)
Kathy Skara	(all attachments)
Terri Williams	(all attachments)
Lilian Audet	(all attachments)
Angelique Sutanto	(all attachments)

Summary of FY10/11 CENTRALLY PAID DIRECT COSTS

Enterprise Programs																	
Account Name	Agency Code	Campus Total	CERF Program (17)	Housing Program (9,10)			Parking Program (11,12)		Health Center Facilities (16)	Auxiliary Organizations		Student Union Program (13,14)			Stanislaus Student Rec. Center (15)	Stanislaus Student Rec. Center (15)	
			Debt Service	Debt Service	ASH	State Treasurer's Bond Services	Audit fees/ Financial Advisor Retainer	Debt Service	State Treasurer's Bond Services/ State Controller Parking Payroll Deductions	Debt Service	Loan Debt Service	Lease Debt Service	Debt Service	State Treasurer's Bond Services	Audit Fees/ Financial Advisor Retainer	Debt Service	Financial Advisor Retainer
Systemwide Prov	6610	0.00															
Chancellor's Office	6620	2,162,242.64							2,267.64			2,159,975.00					
Bakersfield	6650	1,568,149.10					3,437.48		3,311.65				1,553,161.26	4,801.23	3,437.48		
San Bernardino	6660	7,766,749.79		3,560,801.71		3,106.44	3,437.50	1,980,119.70	8,319.21	177,693.68			2,027,928.76	1,905.29	3,437.50		
Stanislaus	6670	3,014,074.75		1,193,180.26		1,011.89	3,437.48		2,641.45		359,525.00	317,950.00	66,560.00	31.19	3,437.48	1,060,050.00	6,250.00
Chico	6680	7,863,852.38		2,156,365.66		5,771.35	3,437.50		2,693.84				5,676,975.00	15,171.53	3,437.50		
Dominguez Hills	6690	2,140,994.26		459,252.93		417.71	3,437.50		2,925.28				1,669,960.00	1,563.34	3,437.50		
Fresno	6700	4,633,819.75		(195,484.75)					6,940.00			3,384,168.75	1,433,437.50	1,320.75	3,437.50		
Fullerton	6710	8,331,862.90		1,908,458.82	(158,337.00)	12,678.55	15,468.76	2,300,440.64	16,786.34		1,387,493.90	404,700.00	2,426,430.19	2,273.94	15,468.76		
East Bay	6720	4,949,094.55		3,369,125.78	(80,946.00)	12,031.18	3,437.50		5,199.99				1,631,054.69	5,753.91	3,437.50		
Humboldt	6730	2,319,988.02		1,827,878.48		4,705.49	3,437.48		3,517.62				476,591.26	420.19	3,437.50		
Long Beach	6740	9,355,019.99		926,749.70		214.80	15,468.76	2,977,136.70	16,075.10		2,747,368.75		2,648,796.84	7,740.58	15,468.76		
Los Angeles	6750	4,691,522.08		1,338,482.67	45,918.00	5,183.81	9,687.50	793,212.50	6,069.47			1,960,887.50	526,216.40	2,426.73	3,437.50		
Maritime Academy	6752	339,148.17		330,634.42		1,211.96	6,250.00		1,051.79								
Monterey Bay	6756	5,023,850.31							2,469.05			5,021,381.26					
Northridge	6760	11,151,632.54		4,789,224.69		5,594.60	15,468.76	3,066,085.00	14,231.64		532,424.90	763,025.00	1,943,575.00	6,534.19	15,468.76		
Pomona	6770	9,255,027.69		3,280,539.46		8,079.01	3,437.50	2,241,575.00	8,114.27			1,995,150.00	1,713,276.65	1,418.30	3,437.50		
Sacramento	6780	9,672,756.38		3,668,528.73		10,544.18	15,468.76	1,499,478.19	10,418.22			1,462,977.50	2,983,013.57	6,858.47	15,468.76		
San Diego	6790	14,864,604.37	380,891.26	3,761,069.44		2,948.64	15,468.76	1,699,183.73	11,900.91	1,425,937.50	4,235,905.44	507,500.00	2,806,178.98	2,150.95	15,468.76		
San Francisco	6800	16,789,698.44		15,863,697.35		26,357.04	15,468.76		5,150.72				863,000.00	555.81	15,468.76		
San Jose	6810	13,925,309.21		12,377,255.00		15,450.46	15,468.76		5,865.48				1,495,065.47	735.28	15,468.76		
San Luis Obispo	6820	16,149,862.29		14,474,548.91		22,112.45	15,468.76	1,306,196.44	7,817.86				303,045.00	5,204.11	15,468.76		
Sonoma	6830	11,756,199.54	530,856.74	9,576,019.24		17,309.61	3,437.50	628,172.50	4,394.83				991,600.00	971.62	3,437.50		
San Marcos	6840	2,877,982.65						866,039.73	11,505.75			1,622,900.00	367,532.50	317.19	9,687.48		
Channel Islands	6850	14,134,345.36		2,888,035.54		3,462.77	3,437.48	67,712.20	2,027.26			10,688,918.25	475,857.40	1,456.98	3,437.48		
CAMPUS ENTRIES:		184,737,787.16	911,748.00	87,554,364.04	(193,365.00)	158,191.94	174,062.50	19,425,352.33	161,695.37	1,603,631.18	9,262,717.99	30,289,533.26	34,079,256.47	69,611.58	174,687.50	1,060,050.00	6,250.00
DEBIT OBJECT CODE	101100	671000	671000	660025	617001	613001	671000	617001	671000	250002	671000	671000	671000	617001	613001	671000	613001
CREDIT OBJECT CODE	101100	101100	101100	101100	101100	101100	101100	101100	101100	101100	101100	101100	101100	101100	101100	101100	101100
CSU FUND	441	531	472	452	537	534											
Chancellor's Office:	DEBIT OBJECT CODE	101100	101100	101100	101100	101100	101100	101100	101100	101100	101100	101100	101100	101100	101100	101100	101100
	CREDIT OBJECT CODE	571000	571000	660025	617001	613001	571000	617001	571000	250002	571000	571000	571000	617001	613001	571000	613001

(1) For 10/11, San Luis Obispo Auxiliary Organization is using capitalized interest to pay debt service; therefore the debt service amount is not included in this schedule.

**THE CALIFORNIA STATE UNIVERSITY
HOUSING PROGRAM
2010/11 Centrally Paid Indirect Costs (1)**

	Chancellor's Office	State Prorata (Health Benefit Portion)	State Prorata (Admin. Portion)	Total 2010/11 Indirect Cost Allocation	Quarterly Amount (1)
Bakersfield	12,047	22,101	2,937	37,085	9,271.25
Channel Islands	12,047	-	2,937	14,984	3,746.00
Chico	12,047	183,788	2,937	198,772	49,693.00
Dominguez Hills	12,047	49,774	2,937	64,758	16,189.50
East Bay	12,047	25,165	2,937	40,149	10,037.25
Fresno (11)	-	-	-	-	-
Fullerton	39,033	46,092	9,517	94,642	23,660.50
Humboldt	12,047	131,891	2,937	146,875	36,718.75
Long Beach	39,033	158,326	9,517	206,876	51,719.00
Los Angeles	12,047	59,910	2,937	74,894	18,723.50
Maritime Academy	-	18,681	-	18,681	4,670.25
Monterey Bay (11)	-	-	-	-	-
Northridge	39,033	214,919	9,517	263,469	65,867.25
Pomona	39,033	128,386	9,517	176,936	44,234.00
Sacramento	39,033	109,754	9,517	158,304	39,576.00
San Bernardino	12,047	82,252	2,937	97,236	24,309.00
San Diego	39,033	235,621	9,517	284,171	71,042.75
San Francisco	39,033	396,039	9,517	444,589	111,147.25
San Jose	39,033	260,630	9,517	309,180	77,295.00
San Luis Obispo	39,033	462,525	9,517	511,075	127,768.75
San Marcos (11)	-	-	-	-	-
Sonoma	39,033	29,126	9,517	77,676	19,419.00
Stanislaus	12,047	38,138	2,937	53,122	13,280.50
	498,753	2,653,118	121,603	3,273,474	818,368.50

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

(2) Transfers "passed down" mechanism: the indirect costs (both State pro rata and Chancellor's Office overhead) will be "passed down" to campuses through **quarterly Systemwide Investment Fund-Trust (SWIFT) transfers** as initiated by Chancellor's Office **via a cash posting order (CPO)**. While the charges will pass through the Trust Fund (#948), we request that each campus take responsibility for posting the indirect cost assessment to the appropriate program, State CSU fund, and campus accounts. Please ensure that the appropriate fiscal personnel at your campus have this information as they will need it to develop and account for next year's operating budget and cash flow.

(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) Total State Pro Rata Charges for 2010/2011 is slightly lower than prior year.

(5) With respect to Chancellor's Office Overhead, total charges for 2010/2011 are the same as last year at an aggregated level across all programs.

(6) 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.

(7) 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.

(8) Accounting process contacts: Terri Williams at (562) 951-4386 and Dago Escobedo at (562) 951-4561

(9) Distribution methodology process contact: Kathy Skara at (562) 951-4624

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

(11) The housing facilities at this campus are managed by an auxiliary organization. There will be a separate coded memo for auxiliary organization centrally paid indirect costs for these campuses.

**THE CALIFORNIA STATE UNIVERSITY
PARKING PROGRAM
2010/11 Centrally Paid Indirect Costs (1)**

	Chancellor's Office	State Prorata (Health Benefit Portion)		State Prorata (Admin. Portion)	Total 2010/11 Indirect Cost Allocation	Quarterly Amount (1)
		Parking Fees	Fines & Forfeitures			
Bakersfield	12,047	8,285	-	2,937	23,269	5,817.25
Channel Islands	12,047	-	-	2,937	14,984	3,746.00
Chico	12,047	6,252	-	2,937	21,236	5,309.00
Dominguez Hills	12,047	30,747	4,231	2,937	49,962	12,490.50
East Bay	12,047	16,530	-	2,937	31,514	7,878.50
Fresno	12,047	61,794	10,905	2,937	87,683	21,920.75
Fullerton	39,033	73,511	7,126	9,517	129,187	32,296.75
Humboldt	12,047	5,523	-	2,937	20,507	5,126.75
Long Beach	39,033	121,239	-	9,517	169,789	42,447.25
Los Angeles	12,047	67,941	2,875	2,937	85,800	21,450.00
Maritime Academy	12,049	-	-	2,940	14,989	3,747.25
Monterey Bay	12,049	11,971	5,025	2,939	31,984	7,996.00
Northridge	39,033	117,702	41,399	9,517	207,651	51,912.75
Pomona	39,033	59,722	19,220	9,517	127,492	31,873.00
Sacramento	39,033	54,756	16,873	9,517	120,179	30,044.75
San Bernardino	12,047	53,094	12,258	2,937	80,336	20,084.00
San Diego	39,033	13,470	-	9,517	62,020	15,505.00
San Francisco	39,033	42,076	4,573	9,517	95,199	23,799.75
San Jose	39,033	91,244	-	9,517	139,794	34,948.50
San Luis Obispo	39,033	48,074	10,131	9,517	106,755	26,688.75
San Marcos	12,047	83,698	2,854	2,937	101,536	25,384.00
Sonoma	39,033	28,470	4,957	9,517	81,977	20,494.25
Stanislaus	12,047	25,871	-	2,937	40,855	10,213.75
Chancellor's Office	12,047	911	-	2,937	15,895	3,973.75
	558,992	1,022,881	142,427	136,293	1,860,593	465,148.25

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

(2) Transfers "passed down" mechanism: the indirect costs (both State pro rata and Chancellor's Office overhead) will be "passed down" to campuses through **quarterly Systemwide Investment Fund-Trust (SWIFT) transfers** as initiated by Chancellor's Office **via a cash posting order (CPO)**. While the charges will pass through the Trust Fund (#948), we request that each campus take responsibility for posting the indirect cost assessment to the appropriate program, State CSU fund, and campus accounts. Please ensure that the appropriate fiscal personnel at your campus have this information as they will need it to develop and account for next year's operating budget and cash flow.

(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) Total State Pro Rata Charges for 2010/2011 is slightly lower than prior year.

(5) With respect to Chancellor's Office Overhead, total charges for 2010/2011 are the same as last year at an aggregated level across all programs.

(6) 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.

(7) 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.

(8) Accounting process contacts: Terri Williams at (562) 951-4386 and Dago Escobedo at (562) 951-4561

(9) Distribution methodology process contact: Kathy Skara at (562) 951-4624

(10) 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
2010/11 Centrally Paid Indirect Costs (1)**

	Chancellor's Office	State Prorata (Health Benefit Portion)	State Prorata (Administrative Portion)	TOTAL 2010/11 Indirect Cost Allocation	QUARTERLY AMOUNT (1)
Bakersfield	12,047	-	2,937	14,984	3,746.00
Chico	12,047	-	2,937	14,984	3,746.00
Dominguez Hills	12,047	-	2,937	14,984	3,746.00
East Bay	12,047	-	2,937	14,984	3,746.00
Fresno	12,047	-	2,937	14,984	3,746.00
Fullerton	39,033	-	9,517	48,550	12,137.50
Humboldt	12,047	-	2,937	14,984	3,746.00
Long Beach	39,033	-	9,517	48,550	12,137.50
Los Angeles	12,047	-	2,937	14,984	3,746.00
Monterey Bay	-	-	-	-	-
Northridge	39,033	-	9,517	48,550	12,137.50
Pomona	39,033	-	9,517	48,550	12,137.50
Sacramento	39,033	-	9,517	48,550	12,137.50
San Bernardino	12,047	-	2,937	14,984	3,746.00
San Diego	39,033	-	9,517	48,550	12,137.50
San Francisco	39,033	-	9,517	48,550	12,137.50
San Jose	39,033	-	9,517	48,550	12,137.50
San Luis Obispo	39,033	-	9,517	48,550	12,137.50
San Marcos	12,047	31,530	2,937	46,514	11,628.50
Sonoma	39,033	-	9,517	48,550	12,137.50
Stanislaus	12,047	-	2,937	14,984	3,746.00
	510,800	31,530	124,540	666,870	166,717.50

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

(2) Transfers "passed down" mechanism: the indirect costs (both State pro rata and Chancellor's Office overhead) will be "passed down" to campuses through **quarterly Systemwide Investment Fund-Trust (SWIFT) transfers** as initiated by Chancellor's Office **via a cash posting order (CPO)**. While the charges will pass through the Trust Fund (#948), we request that each campus take responsibility for posting the indirect cost assessment to the appropriate program, State CSU fund, and campus accounts. Please ensure that the appropriate fiscal personnel at your campus have this information as they will need it to develop and account for next year's operating budget and cash flow.

(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) Total State Pro Rata Charges for 2010/2011 is slightly lower than prior year.

(5) With respect to Chancellor's Office Overhead, total charges for 2010/2011 are the same as last year at an aggregated level across all programs.

(6) 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.

(7) 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.

(8) Accounting process contacts: Terri Williams at (562) 951-4386 and Dago Escobedo at (562) 951-4561

(9) Distribution methodology process contact: Kathy Skara at (562) 951-4624

(10) 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
2010/11 Centrally Paid Indirect Costs (1)

	Chancellor's Office	State Prorata (Admin. Portion)	Total 2010/11 Indirect Cost Allocation	Quarterly Amount (1)
Bakersfield	12,047.00	2,937.00	14,984.00	3,746.00
Channel Islands	12,047.00	2,937.00	14,984.00	3,746.00
Chico	12,047.00	2,937.00	14,984.00	3,746.00
Dominguez Hills	12,047.00	2,937.00	14,984.00	3,746.00
East Bay	12,047.00	2,937.00	14,984.00	3,746.00
Fresno	12,047.00	2,937.00	14,984.00	3,746.00
Fullerton	39,033.00	9,517.00	48,550.00	12,137.50
Humboldt	12,047.00	2,937.00	14,984.00	3,746.00
Long Beach	39,033.00	9,517.00	48,550.00	12,137.50
Los Angeles	12,047.00	2,937.00	14,984.00	3,746.00
Maritime Academy	-	-	-	-
Monterey Bay	-	-	-	-
Northridge	39,033.00	9,517.00	48,550.00	12,137.50
Pomona	39,033.00	9,517.00	48,550.00	12,137.50
Sacramento	39,033.00	9,517.00	48,550.00	12,137.50
San Bernardino	12,047.00	2,937.00	14,984.00	3,746.00
San Diego	39,033.00	9,517.00	48,550.00	12,137.50
San Francisco	39,033.00	9,517.00	48,550.00	12,137.50
San Jose	39,033.00	9,517.00	48,550.00	12,137.50
San Luis Obispo	39,033.00	9,517.00	48,550.00	12,137.50
San Marcos	12,047.00	2,937.00	14,984.00	3,746.00
Sonoma	39,033.00	9,517.00	48,550.00	12,137.50
Stanislaus	12,047.00	2,937.00	14,984.00	3,746.00
	522,847.00	127,477.00	650,324.00	162,581.00

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

(2) Transfers "passed down" mechanism: the indirect costs (both State pro rata and Chancellor's Office overhead) will be "passed down" to campuses through **quarterly Systemwide Investment Fund-Trust (SWIFT) transfers** as initiated by Chancellor's Office **via a cash posting order (CPO)**. While the charges will pass through the Trust Fund (#948), we request that each campus take responsibility for posting the indirect cost assessment to the appropriate program, State CSU fund, and campus accounts. Please ensure that the appropriate fiscal personnel at your campus have this information as they will need it to develop and account for next year's operating budget and cash flow.

(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) Total State Pro Rata Charges for 2010/2011 is slightly lower than prior year.

(5) With respect to Chancellor's Office Overhead, total charges for 2010/2011 are the same as last year at an aggregated level across all programs.

(6) 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.

(7) 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.

(8) Accounting process contacts: Terri Williams at (562) 951-4386 and Dago Escobedo at (562) 951-4561

(9) Distribution methodology process contact: Kathy Skara at (562) 951-4624

(10) 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
2010/11 Centrally Paid Indirect Costs (1)

	Chancellor's Office	State Prorata (Health Portion)	State Prorata (Admin. Portion)	Total 2010/11 Amount	Quarterly Amount (1)
Channel Islands Site Authority	12,047	-	2,937	14,984	3,746.00
Chico Research Foundation	12,047	-	2,937	14,984	3,746.00
East Bay Foundation	12,047	-	2,937	14,984	3,746.00
Fresno Athletic Corp.	-	8,885	-	8,885	2,221.25
Fresno Association	12,047	-	2,937	14,984	3,746.00
Fullerton Auxiliary Services Corporation	39,033	-	9,517	48,550	12,137.50
Long Beach Foundation	39,033	-	9,517	48,550	12,137.50
Long Beach Forty-Niner Shops	39,033	-	9,517	48,550	12,137.50
Los Angeles University Auxiliary Services	12,047	-	2,937	14,984	3,746.00
Monterey Bay Foundation	12,047	-	2,937	14,984	3,746.00
Northridge University Corporation	39,033	-	9,517	48,550	12,137.50
Pomona Foundation	39,033	-	9,517	48,550	12,137.50
Sacramento Capital Public Radio Station	39,033	-	9,517	48,550	12,137.50
Sacramento University Enterprises, Inc.	39,033	-	9,517	48,550	12,137.50
San Diego Research Foundation	39,033	-	9,517	48,550	12,137.50
San Diego Aztec Shops	39,033	-	9,517	48,550	12,137.50
San Jose Associated Students, Inc.	39,033	-	9,517	48,550	12,137.50
San Luis Obispo (Cal Poly) Corporation	-	-	-	-	-
San Marcos University Corporation	12,047	-	2,937	14,984	3,746.00
Stanislaus Auxiliary and Business Services	12,047	-	2,937	14,984	3,746.00
Stanislaus Recreation Center	12,047	-	2,937	14,984	3,746.00
Headquarter Building Authority	12,047	-	2,937	14,984	3,746.00
	510,800	8,885	124,540	644,225	161,056.25

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

(2) Transfers "passed down" mechanism: the indirect costs (both State pro rata and Chancellor's Office overhead) will be "passed down" to campuses through **quarterly Systemwide Investment Fund-Trust (SWIFT) transfers** as initiated by Chancellor's Office **via a cash posting order (CPO)**. While the charges will pass through the Trust Fund (#948), we request that each campus take responsibility for posting the indirect cost assessment to the appropriate program, State CSU fund, and campus accounts. Please ensure that the appropriate fiscal personnel at your campus have this information as they will need it to develop and account for next year's operating budget and cash flow.

(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) Total State Pro Rata Charges for 2010/2011 is slightly lower than prior year.

(5) With respect to Chancellor's Office Overhead, total charges for 2010/2011 are the same as last year at an aggregated level across all programs.

(6) 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.

(7) 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.

(8) Accounting process contacts: Terri Williams at (562) 951-4386 and Dago Escobedo at (562) 951-4561

(9) Distribution methodology process contact: Kathy Skara at (562) 951-4624

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

(11) Fresno State University recorded retirement expenses starting in the 2007/08 fiscal year related to Fresno Athletic Corp. Auxiliary; and subsequently Fresno Athletic Corp. is allocated a portion of State Prorata health benefit costs, consistent with the State Prorata health benefit costs distribution methodology across CSU programs. 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.

(12) "Other" entities are: Channel Islands Site Authority (CISA), Headquarters Building Authority (HBA) and Stanislaus Recreation Center

SW Extended Education
 Centrally Paid Indirect Cost Distribution
 FY 2010/2011

Agency	Campuses	All Revenue Sources as of 6/30/2009		Commission on Extended University			Total Administrative Costs	State ProRata ³	Total Indirect Cost Allocation	Prior Year Adjustment ⁴		Total Amount ⁵	Quarterly CPO Amount ⁵
		A		B	C	D				B + C + D = E	F		
6650	Bakersfield	2,532,173	1.5270%	8,795	5,724	4,023	18,542	60,806	79,348	1.794%	(2,451)	76,897	19,225
6660	San Bernardino	3,877,806	2.3384%	13,469	8,766	6,161	28,396	86,801	115,197	2.313%	(3,161)	112,036	28,009
6670	Stanislaus	2,123,942	1.2808%	7,377	4,801	3,375	15,553	41,532	57,085	1.071%	(1,464)	55,621	13,906
6680	Chico	2,096,904	1.2645%	7,283	4,740	3,332	15,355	59,743	75,098	1.237%	(1,690)	73,408	18,352
6690	Dominguez Hills	8,844,238	5.3333%	30,719	19,992	14,052	64,763	180,572	245,335	5.428%	(7,416)	237,919	59,480
6700	Fresno	2,769,793	1.6702%	9,620	6,261	4,401	20,282	56,669	76,951	1.764%	(2,411)	74,540	18,635
6710	Fullerton	12,133,087	7.3165%	42,141	27,426	19,278	88,845	368,723	457,568	7.597%	(10,380)	447,188	111,797
6720	East Bay	5,587,619	3.3695%	19,408	12,631	8,878	40,917	95,137	136,054	5.721%	(7,817)	128,237	32,060
6730	Humboldt	2,224,795	1.3416%	7,727	5,029	3,535	16,291	43,498	59,789	1.317%	(1,800)	57,989	14,498
6740	Long Beach	18,265,751	11.0147%	63,442	41,289	29,022	133,753	420,652	554,405	10.517%	(14,369)	540,036	135,009
6750	Los Angeles	3,809,722	2.2973%	13,232	8,611	6,053	27,896	51,526	79,422	2.237%	(3,057)	76,365	19,092
6752	Maritime Academy	775,009	0.4673%	2,692	1,752	1,231	5,675	32,596	38,271	0.528%	(722)	37,549	9,388
6756	Monterey Bay	726,902	0.4383%	2,525	1,643	1,155	5,323	29,600	34,923	0.415%	(567)	34,356	8,589
6760	Northridge	14,414,508	8.6923%	50,066	32,583	22,903	105,552	319,166	424,718	8.029%	(10,971)	413,747	103,437
6770	Pomona	1,630,814	0.9834%	5,664	3,686	2,591	11,941	55,880	67,821	1.266%	(1,730)	66,091	16,523
6780	Sacramento	23,549,515	14.2009%	81,794	53,232	37,417	172,443	508,873	681,316	14.234%	(19,448)	661,868	165,467
6790	San Diego	11,778,533	7.1027%	40,910	26,625	18,714	86,249	172,482	258,731	6.755%	(9,229)	249,502	62,376
6800	San Francisco	14,567,274	8.7844%	50,596	32,928	23,145	106,669	255,650	362,319	8.935%	(12,209)	350,110	87,528
6810	San Jose	20,379,981	12.2896%	70,785	46,068	32,381	149,234	364,583	513,817	11.604%	(15,855)	497,962	124,491
6820	San Luis Obispo	2,236,782	1.3488%	7,769	5,056	3,554	16,379	57,956	74,335	1.590%	(2,172)	72,163	18,041
6830	Sonoma	4,747,247	2.8627%	16,488	10,731	7,543	34,762	98,845	133,607	2.600%	(3,553)	130,054	32,514
6840	San Marcos	4,299,278	2.5926%	14,933	9,718	6,831	31,482	99,405	130,887	1.396%	(1,908)	128,979	32,245
6850	Channel Islands	2,459,676	1.4832%	8,543	5,560	3,908	18,011	-	18,011	1.655%	(2,261)	15,750	3,938
		\$ 165,831,349	100%	575,978	374,852	263,483	1,214,313	3,460,695	\$ 4,675,008	100.000%	(136,641)	4,538,367	1,134,600

1 All Revenues sources recorded in Fund 0573, Dorm Revenue Fund 0580 and Trust Fund 0948 (CSU Fund 441) were included.
 2 Approved 10/09 Budget
 3 Methodology: Allocated based upon campus prior year retirement expense as a percent of total retirement
 4 Prior Year Adjustment Factor represents the unexpended budgeted amounts & Investment Earnings from 08/09. Distribution is using 06/07 revenue percentages.
 5 Numbers are rounded up to the nearest dollar

**THE CALIFORNIA STATE UNIVERSITY HOUSING PROGRAM (1)
2010/11 Centrally Paid Direct Program Cost Transfers (2)**

	Debt Service 11/1/10 Payment	Credit from Closing of Construction Accounts (3) Amount	Credit from Closing of Capitalized Interest Accounts (3) Amount	Credit from Old Housing Reserve Balance (4)	Affordable Student Housing Grant	Affordable Student Housing Loans	Systemwide Reserve Loan Payments	Estimated State Treasurer's Bond Services (1/2 Year Portion)	Audit Fee (1/2 Year Portion)	Financial Advisor Retainer Fee (1/2 Year Portion) (5)	Total October 1, 2010 Direct Cost Allocation	2008/09 State Treasurer's Bond Services Adjustment to Actuals	Semi-annual Net Transfer Amount due on October 1, 2010 (6)	Credit for transferring Dormitory Revenue Fund #580 (Balance as of June 4, 2010)	Transfer from Trust Fund #948
Bakersfield	-	-	-	-	-	-	-	-	1,718.74	-	1,718.74	-	1,718.74	-	1,718.74
Channel Islands	2,097,238.83	(471,148.39)	(3,143.26)	-	-	-	-	2,298.17	1,718.74	-	1,626,964.09	(1,133.57)	1,625,830.52	(173.12)	1,625,657.40
Chico	1,005,517.16	-	-	(500,481.73)	-	-	-	2,832.59	1,718.75	-	509,586.77	106.17	509,692.94	-	509,692.94
Dominguez Hills	647,775.00	(60,273.06)	-	(280,399.01)	-	-	-	324.77	1,718.75	-	309,146.45	(231.83)	308,914.62	-	308,914.62
East Bay	3,602,956.25	(2,149,011.72) (7)	-	-	(149,000.00)	68,054.00	-	3,497.96	1,718.75	-	1,378,215.24	5,035.26	1,383,250.50	-	1,383,250.50
Fresno	-	-	-	(195,484.75)	-	-	-	-	-	-	(195,484.75)	-	(195,484.75)	-	(195,484.75)
Fullerton (8)	1,411,533.75	(35,353.60)	-	-	(201,000.00)	42,663.00	-	6,470.88	7,734.38	-	1,232,048.41	(263.21)	1,231,785.20	(27.58)	1,231,757.62
Humboldt	706,231.25	(53,276.74)	-	(196,486.93)	-	-	-	2,360.28	1,718.74	-	460,546.60	(15.07)	460,531.53	-	460,531.53
Long Beach	1,200,579.46	(68,648.38)	-	(305,898.17)	-	-	-	260.60	7,734.38	-	834,027.89	(306.40)	833,721.49	-	833,721.49
Los Angeles (8)	1,142,750.00	(79,070.06)	-	-	-	45,918.00	-	2,731.20	1,718.75	3,125.00	1,117,172.89	(278.59)	1,116,894.30	-	1,116,894.30
Maritime Academy (9)	-	-	-	-	-	-	-	574.64	-	3,125.00	3,699.64	62.68	3,762.32	-	3,762.32
Northridge	4,336,141.44	(297,004.27)	-	(456,664.79)	-	-	-	2,392.94	7,734.38	-	3,592,599.70	808.72	3,593,408.42	-	3,593,408.42
Pomona	1,048,463.75	-	-	(176,855.93)	-	-	-	4,134.56	1,718.75	-	877,461.13	(190.11)	877,271.02	-	877,271.02
Sacramento	2,390,262.50	(44,846.27)	-	-	-	-	-	2,391.68	7,734.38	-	2,355,542.29	5,760.82	2,361,303.11	-	2,361,303.11
San Bernardino	2,378,206.51	(7.30)	-	-	-	-	-	2,144.58	1,718.75	-	2,382,062.54	(1,182.72)	2,380,879.82	-	2,380,879.82
San Diego	3,325,085.50	(138,675.93)	-	(524,373.38)	-	-	-	2,159.43	7,734.38	-	2,671,930.00	(1,370.22)	2,670,559.78	-	2,670,559.78
San Francisco	10,705,629.19	(157,743.63)	-	(376,820.77)	-	-	101,443.00	10,587.41	7,734.38	-	10,290,829.58	5,182.22	10,296,011.80	-	10,296,011.80
San Jose	6,994,628.13	-	(1,733.06)	(300,304.44)	-	-	-	10,097.42	7,734.38	-	6,710,422.43	(4,744.38)	6,705,678.05	-	6,705,678.05
San Luis Obispo	9,196,085.63	-	(2,597,425.30)	(228,262.05)	-	-	-	14,271.89	7,734.38	-	6,392,404.55	(6,431.33)	6,385,973.22	-	6,385,973.22
Sonoma	6,395,478.31	(61,697.53)	(19,969.39)	-	-	-	-	5,924.96	1,718.75	-	6,321,455.10	5,459.69	6,326,914.79	-	6,326,914.79
Stanislaus	726,969.38	-	-	-	-	-	-	79,434.00	1,718.74	-	808,816.28	(376.43)	808,439.85	-	808,439.85
Total	59,311,532.04	(3,616,756.88)	(2,622,271.01)	(3,542,031.94)	(350,000.00)	156,635.00	180,877.00	76,150.12	80,781.25	6,250.00	49,681,165.57	5,891.70	49,687,057.27	(200.70)	49,686,856.57

Campus Journal Entry Required (FIRMS):

Sub-Code Debit:	671000	671000	671000	671000	660025	660025	671000	617001	613001	613001		617001		671000
Acct. Control Credit:	101100	101100	101100	101100	101100	101100	101100	101100	101100	101100		101100		101100

Chancellor's Office Journal Entry Required (FIRMS):

Sub-Code Debit:	101100	101100	101100	101100	101100	101100	101100	101100	101100	101100		101100		101100
Acct. Control Credit:	571000	571000	571000	571000	660025	660025	571000	617001	613001	613001		617001		571000

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

(2) The transfer dates for the 2010/11 Centrally Paid Indirect Program Costs are different.

(3) To be applied for debt service obligations only.

(4) Covers debt service obligations only. The reserve balance relates to old housing bonds that had bond reserve requirements under the applicable housing bond resolutions. With the issuance of the 2003A Systemwide Revenue Bonds (SRB), the housing program transitioned into the SRB program. As such, the bond reserve requirement was no longer applicable. The \$3.5 million total consists of \$2.4 million required reserve at June 30, 2003 and \$997,000 interest earned since the transition period. Note: Prior to 2003 transition, the campus transfers for payment of debt service took into account interest earnings for that fiscal year which resulted in reduced net transfer amount for the campuses.

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

(6) The transfer amounts consist of both principal and interest due on November 1, 2010. See Attachment F Page 2 for semi-annual transfer amounts due on April 1, 2011.

The direct costs will be passed down to campuses through semi-annual Systemwide Investment Fund-Trust (SWIFT) transfers as initiated by the Chancellor's Office via a Cash Posting Order. The charges will pass through the Trust Fund (#948); we request that your campus take responsibility for posting the direct cost assessment to the appropriate program, State/CSU fund, and campus accounts. For questions regarding the accounting process, please contact Terri Williams at (562) 951-4386 or Dagoberto Escobedo at (562) 951-4561.

(7) \$324,416.45 will be applied towards Series 2005A debt service, \$26,670.27 will be applied towards Series 2005B debt service and \$1,797,925 will be applied towards Series 2008A debt service.

(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, 2010 and May 1, 2011. The subsidies are not incorporated in this attachment since they are not characterized as an offset to your debt service obligations and should be used for program operations.

(9) Note: the Net Transfer amount due on April 1, 2011 on page 2 is higher because it includes the interest payment related to the new housing facilities funded by the Systemwide Revenue Bonds, Series 2009A.

**THE CALIFORNIA STATE UNIVERSITY HOUSING PROGRAM (1)
2010/11 Centrally Paid Direct Program Cost Transfers (2)**

	Debt Service 5/1/11 Payment	Estimated State Treasurer's Bond Services (1/2 Year Portion)	Audit Fee (1/2 Year Portion)	Financial Advisor Retainer Fee (1/2 Year Portion) (3)	Total April 1, 2011 Direct Cost Allocation	Semi-annual Net Transfer Amount due on April 1, 2011 (4)
Bakersfield	-	-	1,718.74	-	1,718.74	1,718.74
Channel Islands	1,265,261.48	2,298.17	1,718.74	-	1,269,278.39	1,269,278.39
Chico	1,651,330.23	2,832.59	1,718.75	-	1,655,881.57	1,655,881.57
Dominguez Hills	152,150.00	324.77	1,718.75	-	154,193.52	154,193.52
East Bay	1,915,181.25	3,497.96	1,718.75	-	1,920,397.96	1,920,397.96
Fresno	-	-	-	-	-	-
Fullerton (5)	532,306.25	6,470.88	7,734.38	-	546,511.51	546,511.51
Humboldt	1,371,410.90	2,360.28	1,718.74	-	1,375,489.92	1,375,489.92
Long Beach	100,716.79	260.60	7,734.38	-	108,711.77	108,711.77
Los Angeles (5)	274,802.73	2,731.20	1,718.75	3,125.00	282,377.68	282,377.68
Maritime Academy	330,634.42	574.64	-	3,125.00	334,334.06	334,334.06
Northridge	1,206,752.31	2,392.94	7,734.38	-	1,216,879.63	1,216,879.63
Pomona	2,408,931.64	4,134.56	1,718.75	-	2,414,784.95	2,414,784.95
Sacramento	1,323,112.50	2,391.68	7,734.38	-	1,333,238.56	1,333,238.56
San Bernardino	1,182,602.50	2,144.58	1,718.75	-	1,186,465.83	1,186,465.83
San Diego	1,099,033.25	2,159.43	7,734.38	-	1,108,927.06	1,108,927.06
San Francisco	5,591,189.56	10,587.41	7,734.38	-	5,609,511.35	5,609,511.35
San Jose	5,684,664.37	10,097.42	7,734.38	-	5,702,496.17	5,702,496.17
San Luis Obispo	8,104,150.63	14,271.89	7,734.38	-	8,126,156.90	8,126,156.90
Sonoma	3,262,207.85	5,924.96	1,718.75	-	3,269,851.56	3,269,851.56
Stanislaus	386,776.88	694.16	1,718.74	-	389,189.78	389,189.78
Total	37,843,215.54	76,150.12	80,781.25	6,250.00	38,006,396.91	38,006,396.91

Campus Journal Entry Required (FIRMS):

Sub-Code Debit:	671000	617001	613001	613001	
Acct. Control Credit:	101100	101100	101100	101100	

Chancellor's Office Journal Entry Required (FIRMS):

Sub-Code Debit:	101100	101100	101100	101100	
Acct. Control Credit:	571000	617001	613001	613001	

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

(2) The transfer dates for the 2010/11 Centrally Paid Indirect Program Costs are different.

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

(4) The transfer amounts consist of interest (no principal) due on May 1, 2011. See Attachment F Page 1 for semi-annual transfer amounts due on October 1, 2010. The direct costs will be passed down to campuses through semi-annual Systemwide Investment Fund-Trust (SWIFT) transfers as initiated by the Chancellor's Office via a Cash Posting Order. The charges will pass through the Trust Fund (#948); we request that your campus take responsibility for posting the direct cost assessment to the appropriate program, State/CSU fund, and campus accounts. For questions regarding the accounting process, please contact Terri Williams at (562) 951-4386 or Dagoberto Escobedo at (562) 951-4561.

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

**THE CALIFORNIA STATE UNIVERSITY PARKING PROGRAM (1)
2010/11 Centrally Paid Direct Program Costs (2)**

	Debt Service 11/1/10 Payment	Credit from Closing of Construction Accounts (3) Amount	Credit from Closing of Capitalized Interest Accounts (3) Amount	Balance in San Diego Parking Series A & B Bonds Interest and Redemption Account (3) Amount	Estimated State Controller Parking Payroll Deductions (1/2 Year Portion)	Estimated State Treasurer's Bond Services (1/2 Year Portion)	Total October 1, 2010 Direct Cost Allocation	2008/09 State Controller Parking Payroll Deductions Adjustment to Actuals	2008/09 State Treasurer's Bond Services Adjustment to Actuals	Semi-annual Net Transfer Amount due on October 1, 2010 (4)
Bakersfield	-	-	-	-	1,597.11	-	1,597.11	117.43	-	1,714.54
Chancellor's Office	-	-	-	-	1,095.33	-	1,095.33	76.98	-	1,172.31
Channel Islands	45,317.43	-	-	-	888.13	41.57	46,247.13	189.73	(21.87)	46,414.99
Chico	-	-	-	-	1,420.94	-	1,420.94	(148.04)	-	1,272.90
Dominguez Hills	-	-	-	-	1,424.51	-	1,424.51	76.26	-	1,500.77
East Bay	-	-	-	-	2,386.88	-	2,386.88	426.23	-	2,813.11
Fresno	-	-	-	-	3,334.86	-	3,334.86	270.28	-	3,605.14
Fullerton (5)	1,866,022.35	(392,103.11)	-	-	4,607.70	4,049.23	1,482,576.17	359.39	(886.91)	1,482,048.65
Humboldt	-	-	-	-	1,657.70	-	1,657.70	202.22	-	1,859.92
Long Beach	2,151,672.50	(224,616.84)	(11,185.21)	-	4,724.58	1,945.67	1,922,540.70	515.19	2,219.41	1,925,275.30
Los Angeles	558,043.75	-	-	-	2,647.79	447.03	561,138.57	138.41	(258.58)	561,018.40
Maritime Academy	-	-	-	-	486.08	-	486.08	79.63	-	565.71
Monterey Bay	-	-	-	-	1,203.48	-	1,203.48	62.09	-	1,265.57
Northridge	2,087,323.75	-	-	-	4,170.31	1,801.67	2,093,295.73	341.31	1,946.37	2,095,583.41
Pomona	1,524,537.50	-	-	-	3,068.93	1,317.00	1,528,923.43	82.99	(740.58)	1,528,265.84
Sacramento	1,572,840.63	(751,724.42)	(33,688.65)	-	4,021.02	1,307.18	792,755.76	505.74	(743.92)	792,517.58
San Bernardino	1,389,054.13	(77,897.98)	(10,952.07)	-	3,102.03	1,251.72	1,304,557.83	254.11	(642.40)	1,304,169.54
San Diego	1,400,136.25	(7.30)	-	(154,150.22)	5,095.65	875.69	1,251,950.07	521.96	(563.73)	1,251,908.30
San Francisco	-	-	-	-	2,432.13	-	2,432.13	286.46	-	2,718.59
San Jose	-	-	-	-	2,849.02	-	2,849.02	167.44	-	3,016.46
San Luis Obispo	725,107.50	-	(144,018.56)	-	2,822.28	1,271.96	585,183.18	208.83	(579.45)	584,812.56
San Marcos (5)	-	-	-	-	1,640.31	3,998.91	5,639.22	63.82	163.49	5,866.53
Sonoma	423,790.00	-	-	-	1,886.81	365.16	426,041.97	94.84	(203.95)	425,932.86
Stanislaus	-	-	-	-	1,254.53	-	1,254.53	132.39	-	1,386.92
Total	13,743,845.79	(1,446,349.65)	(199,844.49)	(154,150.22)	59,818.11	18,672.79	12,021,992.33	5,025.69	(312.12)	12,026,705.90

Campus Journal Entry Required (FIRMS):

Sub-Code Debit:	671000	671000	671000	671000	617001	617001		617001	617001	
Acct. Control Credit:	101100	101100	101100	101100	101100	101100		101100	101100	

Chancellor's Office Journal Entry Required (FIRMS):

Sub-Code Debit:	101100	101100	101100	101100	101100	101100		101100	101100	
Acct. Control Credit:	571000	571000	571000	571000	617001	617001		617001	617001	

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

(2) The transfer dates for the 2010/11 Centrally Paid Indirect Program Costs are different.

(3) To be applied for debt service obligations only.

(4) The transfer amounts consist of both principal and interest due on November 1, 2010. See Attachment G Page 2 for semi-annual transfer amounts due on April 1, 2011.

The direct costs will be passed down to campuses through semi-annual Systemwide Investment Fund-Trust (SWIFT) transfers as initiated by the Chancellor's Office via a Cash Posting Order.

The charges will pass through the Trust Fund (#948); we request that your campus take responsibility for posting the direct cost assessment to the appropriate program, State/CSU fund, and campus accounts

For questions regarding the accounting process, please contact Terri Williams at (562) 951-4386 or Dagoberto Escobedo at (562) 951-4561.

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

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

**THE CALIFORNIA STATE UNIVERSITY PARKING PROGRAM (1)
2010/11 Centrally Paid Direct Program Costs (2)**

	Debt Service 5/1/11 Payment	Estimated State Controller Parking Payroll Deductions (1/2 Year Portion)	Estimated State Treasurer's Bond Services (1/2 Year Portion)	Total April 1, 2011 Direct Cost Allocation	Semi-annual Net Transfer Amount due on April 1, 2011 (3)
Bakersfield	-	1,597.11	-	1,597.11	1,597.11
Chancellor's Office	-	1,095.33	-	1,095.33	1,095.33
Channel Islands	22,394.77	888.13	41.57	23,324.47	23,324.47
Chico	-	1,420.94	-	1,420.94	1,420.94
Dominguez Hills	-	1,424.51	-	1,424.51	1,424.51
East Bay	-	2,386.88	-	2,386.88	2,386.88
Fresno	-	3,334.86	-	3,334.86	3,334.86
Fullerton (4)	826,521.40	4,607.70	4,049.23	835,178.33	835,178.33
Humboldt	-	1,657.70	-	1,657.70	1,657.70
Long Beach	1,061,266.25	4,724.58	1,945.67	1,067,936.50	1,067,936.50
Los Angeles	235,168.75	2,647.79	447.03	238,263.57	238,263.57
Maritime Academy	-	486.08	-	486.08	486.08
Monterey Bay	-	1,203.48	-	1,203.48	1,203.48
Northridge	978,761.25	4,170.31	1,801.67	984,733.23	984,733.23
Pomona	717,037.50	3,068.93	1,317.00	721,423.43	721,423.43
Sacramento	712,050.63	4,021.02	1,307.18	717,378.83	717,378.83
San Bernardino	679,915.62	3,102.03	1,251.72	684,269.37	684,269.37
San Diego	453,205.00	5,095.65	875.69	459,176.34	459,176.34
San Francisco	-	2,432.13	-	2,432.13	2,432.13
San Jose	-	2,849.02	-	2,849.02	2,849.02
San Luis Obispo	725,107.50	2,822.28	1,271.96	729,201.74	729,201.74
San Marcos (4)	866,039.73	1,640.31	3,998.91	871,678.95	871,678.95
Sonoma	204,382.50	1,886.81	365.16	206,634.47	206,634.47
Stanislaus	-	1,254.53	-	1,254.53	1,254.53
Total	7,481,850.90	59,818.11	18,672.79	7,560,341.80	7,560,341.80

Campus Journal Entry Required (FIRMS):

Sub-Code Debit:	671000	617001	617001	
Acct. Control Credit:	101100	101100	101100	

Chancellor's Office Journal Entry Required (FIRMS):

Sub-Code Debit:	101100	101100	101100	
Acct. Control Credit:	571000	617001	617001	

- (1) Please contact Rosa Renaud or Angeliqne Sutanto at (562) 951-4570 for questions on your program.
- (2) The transfer dates for the 2010/11 Centrally Paid **Indirect** Program Costs are different.
- (3) The transfer amounts consist of interest (no principal) due on May 1, 2011. See Attachment G Page 1 for semi-annual transfer amounts due on October 1, 2010.
The direct costs will be passed down to campuses through semi-annual Systemwide Investment Fund-Trust (SWIFT) transfers as initiated by the Chancellor's Office via a Cash Posting Order. The charges will pass through the Trust Fund (#948); we request that your campus take responsibility for posting the direct cost assessment to the appropriate program, State/CSU fund, and campus accounts. For questions regarding the accounting process, please contact Terri Williams at (562) 951-4386 or Dagoberto Escobedo at (562) 951-4561.
- (4) Campuses that participated in the issuance of the Build America Bonds (BABs) Series 2010B will receive biannual subsidies of approximately 35% of the interest coming due on November 1, 2010 and May 1, 2011. The subsidies are not incorporated in this attachment since they are not characterized as an offset to your debt service obligations and should be used for program operations.

**THE CALIFORNIA STATE UNIVERSITY STUDENT UNION PROGRAM (1)
2010/11 Centrally Paid Direct Program Costs (2)**

	Debt Service 11/1/10 Payment	Credit from Closing of Construction Account (3) Amount	Credit from Closing of Capitalized Interest Account (3) Amount	Estimated State Treasurer's Bond Services (1/2 Year Portion)	Audit Fees (1/2 Year Portion)	Financial Advisor Retainer Fees (1/2 Year Portion) (4)	Total October 1, 2010 Direct Cost Allocation	2008/09 State Treasurer's Bond Services Adjustment to Actuals	Semi-annual Transfer Amount Due on October 1, 2010 (5)
Bakersfield	995,896.88	-	-	1,128.51	1,718.74	-	998,744.13	2,544.21	1,001,288.34
Channel Islands	111,517.03	-	-	695.18	1,718.74	-	113,930.95	66.62	113,997.57
Chico	3,686,525.00	-	-	3,960.32	1,718.75	-	3,692,204.07	7,250.89	3,699,454.96
Dominguez Hills	1,106,357.50	-	-	1,060.53	1,718.75	-	1,109,136.78	(557.72)	1,108,579.06
East Bay (6)	614,441.25	-	-	3,018.93	1,718.75	-	619,178.93	(283.95)	618,894.98
Fresno	960,156.25	-	-	899.40	1,718.75	-	962,774.40	(478.05)	962,296.35
Fullerton	1,671,750.00	-	(12,194.81)	1,499.84	7,734.38	-	1,668,789.41	(725.74)	1,668,063.67
Humboldt	320,104.38	-	-	288.47	1,718.75	-	322,111.60	(156.75)	321,954.85
Long Beach	662,670.40	-	-	3,852.39	7,734.38	-	674,257.17	35.80	674,292.97
Los Angeles	1,532,791.25	(1,212,436.25)	(72,694.53)	1,595.61	1,718.75	-	250,974.83	(764.49)	250,210.34
Northridge (6)	1,386,912.50	-	-	3,552.28	7,734.38	-	1,398,199.16	(570.37)	1,397,628.79
Pomona	1,196,920.70	(3,438.35)	-	995.06	1,718.75	-	1,196,196.16	(571.82)	1,195,624.34
Sacramento	1,181,313.18	-	-	3,542.93	7,734.38	-	1,192,590.49	(227.39)	1,192,363.10
San Bernardino	1,341,671.88	-	-	1,290.90	1,718.75	-	1,344,681.53	(676.51)	1,344,005.02
San Diego	2,034,735.75	-	(15,959.77)	1,522.77	7,734.38	-	2,028,033.13	(894.59)	2,027,138.54
San Francisco	657,000.00	-	-	387.47	7,734.38	-	665,121.85	(219.13)	664,902.72
San Jose	1,349,500.00	(153,309.53)	-	589.20	7,734.38	-	1,204,514.05	(443.12)	1,204,070.93
San Luis Obispo (6)	225,341.25	-	-	2,648.70	7,734.38	-	235,724.33	(93.29)	235,631.04
San Marcos	244,996.25	-	-	218.52	1,718.74	3,125.00	250,058.51	(119.85)	249,938.66
Sonoma	652,112.50	-	-	655.08	1,718.75	-	654,486.33	(338.54)	654,147.79
Stanislaus	53,690.00	-	-	24.57	1,718.74	-	55,433.31	(17.95)	55,415.36
Total	21,986,403.95	(1,369,184.13)	(100,849.11)	33,426.66	84,218.75	3,125.00	20,637,141.12	2,758.26	20,639,899.38

Campus Journal Entry Required (FIRMS):

Sub-Code Debit:	671000	671000	671000	617001	613001	613001		617001
Acct. Control Credit:	101100	101100	101100	101100	101100	101100		101100

Chancellor's office Journal Entry Required (FIRMS):

Sub-Code Debit:	101100	108090	101100	101100	101100	101100		101100
Acct. Control Credit:	571000	571000	571000	617001	613001	613001		617001

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

(2) The transfer dates for the 2010/11 Centrally Paid Indirect Program Costs are different.

(3) Covers debt service obligations only.

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

(5) The transfer amounts consist of both principal and interest due on November 1, 2010. See Attachment H Page 2 for semi-annual transfer amounts due on April 1, 2011.

The direct costs will be passed down to campuses through semi-annual Systemwide Investment Fund-Trust (SWIFT) transfers as initiated by the Chancellor's Office via a Cash Posting Order.

The charges will pass through the Trust Fund (#948); we request that your campus take responsibility for posting the direct cost assessment to the appropriate program, State/CSU fund, and campus accounts. For questions regarding the accounting process, please contact Terri Williams at (562) 951-4386 or Dagoberto Escobedo at (562) 951-4561.

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

THE CALIFORNIA STATE UNIVERSITY STUDENT UNION PROGRAM (1)
2010/11 Centrally Paid Direct Program Costs (2)

	Debt Service 5/1/11 Payment	Credit from Closing of Construction Account (3)	Estimated State Treasurer's Bond Services (1/2 Year Portion)	Audit Fees (1/2 Year Portion)	Financial Advisor Retainer Fees (1/2 Year Portion) (4)	Total April 1, 2011 Direct Cost Allocation	Semi-annual Net Transfer Amount Due on April 1, 2011 (5)
		Amount					
Bakersfield	557,264.38	-	1,128.51	1,718.74	-	560,111.63	560,111.63
Channel Islands	364,340.37	-	695.18	1,718.74	-	366,754.29	366,754.29
Chico	1,990,450.00	-	3,960.32	1,718.75	-	1,996,129.07	1,996,129.07
Dominguez Hills	563,602.50	-	1,060.53	1,718.75	-	566,381.78	566,381.78
East Bay (6)	1,016,613.44	-	3,018.93	1,718.75	-	1,021,351.12	1,021,351.12
Fresno	473,281.25	-	899.40	1,718.75	-	475,899.40	475,899.40
Fullerton	766,875.00	-	1,499.84	7,734.38	-	776,109.22	776,109.22
Humboldt	156,486.88	-	288.47	1,718.75	-	158,494.10	158,494.10
Long Beach	1,986,126.44	-	3,852.39	7,734.38	-	1,997,713.21	1,997,713.21
Los Angeles	813,591.25	(535,035.32)	1,595.61	1,718.75	-	281,870.29	281,870.29
Northridge (6)	556,662.50	-	3,552.28	7,734.38	-	567,949.16	567,949.16
Pomona	519,794.30	-	995.06	1,718.75	-	522,508.11	522,508.11
Sacramento	1,801,700.39	-	3,542.93	7,734.38	-	1,812,977.70	1,812,977.70
San Bernardino	686,256.88	-	1,290.90	1,718.75	-	689,266.53	689,266.53
San Diego	787,403.00	-	1,522.77	7,734.38	-	796,660.15	796,660.15
San Francisco	206,000.00	-	387.47	7,734.38	-	214,121.85	214,121.85
San Jose	298,875.00	-	589.20	7,734.38	-	307,198.58	307,198.58
San Luis Obispo (6)	77,703.75	-	2,648.70	7,734.38	-	88,086.83	88,086.83
San Marcos	122,536.25	-	218.52	1,718.74	3,125.00	127,598.51	127,598.51
Sonoma	339,487.50	-	655.08	1,718.75	-	341,861.33	341,861.33
Stanislaus	12,870.00	-	24.57	1,718.74	-	14,613.31	14,613.31
Total	14,097,921.08	(535,035.32)	33,426.66	84,218.75	3,125.00	13,683,656.17	13,683,656.17

Campus Journal Entry Required (FIRMS):

Sub-Code Debit:	671000	671000	617001	613001	613001	
Acct. Control Credit:	101100	101100	101100	101100	101100	

Chancellor's office Journal Entry Required (FIRMS):

Sub-Code Debit:	101100	101100	101100	101100	101100	
Acct. Control Credit:	571000	571000	617001	613001	613001	

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

(2) The transfer dates for the 2010/11 Centrally Paid Indirect Program Costs are different.

(3) The transfer amounts consist of interest (no principal) due on May 1, 2011. See Attachment H Page 1 for semi-annual transfer amounts due on October 1, 2010.

The direct costs will be passed down to campuses through semi-annual Systemwide Investment Fund-Trust (SWIFT) transfers as initiated by the Chancellor's Office via a Cash Posting Order. The charges will pass through the Trust Fund (#948); we request that your campus take responsibility for posting the direct cost assessment to the appropriate program, State/CSU fund, and campus accounts.

For questions regarding the accounting process, please contact Terri Williams at (562) 951-4386 or Dagoberto Escobedo at (562) 951-4561.

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

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

**THE CALIFORNIA STATE UNIVERSITY STUDENT RECREATION COMPLEX (1)
2010/11 Centrally Paid Direct Program Costs**

	Debt Service 11/1/10 Pymt	Financial Advisor Retainer Fee (1/2 year portion) (5)	Total October 1, 2010 Direct Cost Allocation	Semi-annual Net Transfer Amount due on October 1, 2010 (2)(4)		Debt Service 5/1/11 Pymt	Financial Advisor Retainer Fee (1/2 year portion) (5)	Total April 1, 2011 Direct Cost Allocation	Semi-annual Net Transfer Amount due on April 1, 2011 (3)(4)
Stanislaus	667,725.00	3,125.00	670,850.00	670,850.00		392,325.00	3,125.00	395,450.00	395,450.00
Total	667,725.00	3,125.00	670,850.00	670,850.00		392,325.00	3,125.00	395,450.00	395,450.00

Campus Journal Entry Required (FIRMS):

Sub-Code Debit:	671000	613001		671000	613001	
Acct. Control Credit:	101100	101100		101100	101100	

Chancellor's office Journal Entry Required (FIRMS):

Sub-Code Debit:	101100	101100		101100	101100	
Acct. Control Credit:	571000	613001		571000	613001	

- (1) Please contact Rosa Renaud or Angelique Sutanto at (562) 951-4570 for questions on your program.
- (2) The transfer amounts consist of both principal and interest due on November 1, 2010.
- (3) The transfer amounts consist of interest (no principal) due on May 1, 2011.
- (4) The direct costs will be passed down to campuses through semi-annual Systemwide Investment Fund-Trust (SWIFT) transfers as initiated by the Chancellor's Office via a Cash Posting Order. The charges will pass through the Trust Fund (#948); we request that your campus take responsibility for posting the direct cost assessment to the appropriate program, State/CSU fund, and campus accounts. For questions regarding the accounting process, please contact Terri Williams at (562) 951-4386 or Dagoberto Escobedo at (562) 951-4561.
- (5) Only programs that have had work performed by Financial Advisor (through Financing and Treasury) are being charged a portion of the retainer fee.

**THE CALIFORNIA STATE UNIVERSITY HEALTH CENTER FACILITIES FUND (1)
2010/11 Centrally Paid Direct Program Costs (2)**

	Debt Service 11/1/10 Payment	Total October 1, 2010 Direct Cost Allocation	Semi-annual Net Transfer Amount due on October 1, 2010 (3)(5)	Debt Service 5/1/11 Payment	Total April 1, 2011 Direct Cost Allocation	Semi-annual Net Transfer Amount due on April 1, 2011 (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	-	-	-	177,693.68	177,693.68	177,693.68
San Diego	920,531.25	920,531.25	920,531.25	505,406.25	505,406.25	505,406.25
San Francisco	-	-	-	-	-	-
San Jose	-	-	-	-	-	-
San Luis Obispo	-	-	-	-	-	-
San Marcos	-	-	-	-	-	-
Sonoma	-	-	-	-	-	-
Stanislaus	-	-	-	-	-	-
Total	920,531.25	920,531.25	920,531.25	683,099.93	683,099.93	683,099.93

Campus Journal Entry Required (FIRMS):

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

Chancellor's office Journal Entry Required (FIRMS):

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

- (1) Please contact Rosa Renaud or Angelique Sutanto at (562) 951-4570 for questions on your program.
- (2) The transfer dates for the 2010/11 Centrally Paid Indirect Program Costs are different.
- (3) The transfer amounts consist of both principal and interest due on November 1, 2010.
- (4) The transfer amounts consist of interest (no principal) due on May 1, 2011.
- (5) The direct costs will be passed down to campuses through semi-annual Systemwide Investment Fund-Trust (SWIFT) transfers as initiated by the Chancellor's Office via a Cash Posting Order. The charges will pass through the Trust Fund (#948); we request that your campus take responsibility for posting the direct cost assessment to the appropriate program, State/CSU fund, and campus accounts. For questions regarding the accounting process, please contact Terri Williams at (562) 951-4386 or Dagoberto Escobedo at (562) 951-4561.

THE CALIFORNIA STATE UNIVERSITY CONTINUING EDUCATION REVENUE FUND (1)
2010/11 Centrally Paid Direct Program Costs

	Debt Service 11/1/10 Pymt	Credit from Closing of Capitalized Interest Accounts (2)	Total October 1, 2010 Direct Cost Allocation	Semi-annual Net Transfer Amount due on October 1, 2010 (3)(5)	Debt Service 5/1/10 Pymt	Total April 1, 2011 Direct Cost Allocation	Semi-annual Net Transfer Amount due on April 1, 2011 (4)(5)
		Amount					
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	251,375.63	-	251,375.63	251,375.63	129,515.63	129,515.63	129,515.63
San Francisco	-	-	-	-	-	-	-
San Jose	-	-	-	-	-	-	-
San Luis Obispo	-	-	-	-	-	-	-
San Marcos	-	-	-	-	-	-	-
Sonoma	336,207.94	(4,299.60)	331,908.34	331,908.34	198,948.40	198,948.40	198,948.40
Stanislaus	-	-	-	-	-	-	-
Total	587,583.57	(4,299.60)	583,283.97	583,283.97	328,464.03	328,464.03	328,464.03

Campus Journal Entry Required (FIRMS):

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

Chancellor's office Journal Entry Required (FIRMS):

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

- (1) Please contact Rosa Renaud or Angelique Sutanto at (562) 951-4570 for questions on your program.
- (2) To be applied for debt service obligations only.
- (3) The transfer amounts consist of both principal and interest due on November 1, 2010.
- (4) The transfer amounts consist of interest (no principal) due on May 1, 2011.
- (5) The direct costs will be passed down to campuses through semi-annual Systemwide Investment Fund-Trust (SWIFT) transfers as initiated by the Chancellor's Office via a Cash Posting Order. The charges will pass through the Trust Fund (#948); we request that your campus take responsibility for posting the direct cost assessment to the appropriate program, State/CSU fund, and campus accounts. For questions regarding the accounting process, please contact Terri Williams at (562) 951-4386 or Dagoberto Escobedo at (562) 951-4561.