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Date: October 5, 2010

FS 2010-04

To: Vice Presidents for Administration/Finance

**CHANGES APPLY TO ALL CAMPUSES EXCEPT FRESNO,
SAN LUIS OBISPO AND SAN MARCOS**

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

Subject: **Revision to 2010/11 Centrally Paid Costs – Direct Costs for Housing, Parking
and Student Union Program Transfer Amounts**

The 2010/11 Centrally Paid Direct Costs for Housing, Parking and Student Union Programs have been reduced from \$184,738,000 to \$180,313,000 to incorporate credits from the closing of Dormitory Construction and Dormitory Interest & Redemption sub-funds, as well as the addition of an Arbitrage Rebate and Analysis Fee.

Refer to the enclosures for the revised transfer amounts: impacted campuses are highlighted in yellow and impacted dollar amounts are in bold type. We do not recommend that you use the enclosed 2010/11 transfer amounts as a baseline for future year's budgets since credits from the closing of sub-funds are not routine or predictable.

Please contact Kathy Skara at (562) 951-4624 or Terri Williams at (562) 951-4386 should you or your staff have any questions.

GVA:gs

Attachments

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

2010/2011 Centrally Paid Costs
October 5, 2010
Page 2

Distribution of attachments:

Vice Presidents for Student Affairs	(all attachments)
Business Managers	(all attachments)
Housing Officers	(attachments 1, 2, 3)
Student Union Directors	(attachments 1, 4, 5)
Parking Officers	(attachments 1, 6, 7)
Budget Officers	(all attachments)
Accounting Officers	(all attachments)
Benjamin 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/Arbitrage and Analysis Fee Financial Advisor Retainer /	Debt Service	Arbitrage Rebate/Fees	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 / Arbitrage Rebate/Fees	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	1,566,389.31					3,437.48			3,311.65				1,551,401.47	4,801.23	3,437.48		
San Bernardino	6660	7,767,115.77		3,560,801.71		3,106.44	3,437.50	1,980,119.70	365.98	8,319.21	177,693.68			2,027,928.76	1,905.29	3,437.50		
Stanislaus	6670	3,014,201.14		1,193,180.26		1,011.89	3,563.87			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	4,274,810.12		2,156,365.66		5,771.35	3,437.50			2,693.84				2,087,932.74	15,171.53	3,437.50		
Dominguez Hills	6690	2,136,856.83		459,252.93		417.71	3,437.50			2,925.28				1,665,822.57	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	8,332,513.62		1,908,458.82	(158,337.00)	12,678.55	15,468.76	2,300,440.64	250.45	16,786.34		1,387,493.90	404,700.00	2,426,430.19	2,273.94	15,869.03		
East Bay	6720	4,941,175.68		3,361,206.91	(80,946.00)	12,031.18	3,437.50			5,199.99				1,631,054.69	5,753.91	3,437.50		
Humboldt	6730	2,320,019.14		1,827,878.48		4,705.49	3,437.48			3,517.62				476,591.26	420.19	3,468.62		
Long Beach	6740	8,909,953.25		926,749.70		214.80	15,468.76	2,532,069.96		16,075.10		2,747,368.75		2,648,796.84	7,740.58	15,468.76		
Los Angeles	6750	4,768,632.39		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	80,547.81		
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	10,937,081.15		4,580,859.33		5,594.60	15,468.76	3,059,829.02		14,231.64		532,424.90	763,025.00	1,943,575.00	6,534.19	15,538.71		
Pomona	6770	9,249,721.03		3,275,053.48		8,079.01	3,616.82	2,241,575.00		8,114.27			1,995,150.00	1,713,276.65	1,418.30	3,437.50		
Sacramento	6780	9,664,125.87		3,659,898.22		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	14,875,008.46	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	25,872.85		
San Francisco	6800	16,790,542.58		15,863,697.35		26,357.04	16,312.90			5,150.72				863,000.00	555.81	15,468.76		
San Jose	6810	13,925,803.50		12,377,255.00		15,450.46	15,963.05			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	11,517,119.76	530,856.74	9,333,138.74		17,309.61	7,045.72	628,172.50		4,394.83				991,600.00	971.62	3,630.00		
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	14,135,260.46		2,888,208.66		3,462.77	4,179.46	67,712.20		2,027.26			10,688,918.25	475,857.40	1,456.98	3,437.48		
		180,313,235.87	911,748.00	87,081,255.94	(193,365.00)	158,191.94	180,056.84	18,974,029.61	616.43	161,695.37	1,603,631.18	9,262,717.99	30,289,533.26	30,484,316.99	69,611.58	262,895.74	1,060,050.00	6,250.00
CAMPUS ENTRIES:	DEBIT OBJECT CODE		671000	671000	660025	617001	613001	671000	613001	617001	671000	250002	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
	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
	CREDIT OBJECT CODE		571000	571000	660025	617001	613001	571000		617001	571000	250002	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 (1)
2010/11 Centrally Paid Direct Program Cost Transfers (2)
(REVISED SEPTEMBER 3, 2010)**

	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) Amount	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)	Arbitrage Rebate and Analysis Fee	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	-	741.98	1,627,706.07	(1,133.57)	1,626,572.50	(173.12)	1,626,399.38
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)	(7,918.87)	-	(149,000.00)	68,054.00	-	3,497.96	1,718.75	-	-	1,370,296.37	5,035.26	1,375,331.63	-	1,375,331.63
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	(505,369.63) (10)	-	(456,664.79)	-	-	-	2,392.94	7,734.38	-	-	3,384,234.34	808.72	3,385,043.06	-	3,385,043.06
Pomona	1,048,463.75	(5,485.98) (10)	-	(176,855.93)	-	-	-	4,134.56	1,718.75	-	179.32	872,154.47	(190.11)	871,964.36	-	871,964.36
Sacramento	2,390,262.50	(44,846.27)	(8,630.51)	-	-	-	-	2,391.68	7,734.38	-	-	2,346,911.78	5,760.82	2,352,672.60	-	2,352,672.60
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	-	844.14	10,291,673.72	5,182.22	10,296,855.94	-	10,296,855.94
San Jose	6,994,628.13	-	(1,733.06)	(300,304.44)	-	-	-	10,097.42	7,734.38	-	494.29	6,710,916.72	(4,744.38)	6,706,172.34	-	6,706,172.34
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	(294,213.46) (10)	(30,333.96)	-	-	-	-	5,924.96	1,718.75	-	3,608.22	6,082,182.82	5,459.69	6,087,642.51	-	6,087,642.51
Stanislaus	726,969.38	-	-	-	-	-	-	694.16	1,718.74	-	126.39	808,942.67	(376.43)	808,566.24	-	808,566.24
Total	59,311,532.04	(4,063,124.15)	(2,649,184.96)	(3,542,031.94)	(350,000.00)	156,635.00	180,877.00	76,150.12	80,781.25	6,250.00	5,994.34	49,213,878.69	5,891.70	49,219,770.39	(200.70)	49,219,569.69

Campus Journal Entry Required (FIRMS):

Sub-Code Debit:	671000	671000	671000	671000	660025	660025	671000	617001	613001	613001	613001		617001		671000	
Acct. Control Credit:	108090	108090	108090	108090	108090	108090	108090	108090	108090	108090	108090		108090		108090	

Chancellor's Office Journal Entry Required (FIRMS):

Sub-Code Debit:	108090	108090	108090	108090	108090	108090	108090	108090	108090	108090	108090		108090		108090	
Acct. Control Credit:	571000	571000	571000	571000	660025	660025	571000	617001	613001	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 March 30, 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.

(10) Revised in September 2010 to include additional credit from closing of construction accounts.

**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:	108090	108090	108090	108090	

Chancellor's Office Journal Entry Required (FIRMS):

Sub-Code Debit:	108090	108090	108090	108090	
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 STUDENT UNION PROGRAM (1)
2010/11 Centrally Paid Direct Program Costs (2)
(REVISED SEPTEMBER 3, 2010)

	Debt Service 11/1/10 Payment	Credit from Closing of Construction Account (3)	Credit from Closing of Capitalized Interest 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)	Arbitrage Rebate and Analysis Fee	Total October 1, 2010 Direct Cost Allocation	2008/09 State Treasurer's Prorata Adjustment to Actuals	Semi-annual Transfer Amount Due on October 1, 2010 (5)
		Amount	Amount							
Bakersfield	995,896.88	-	(1,759.79)	1,128.51	1,718.74	-	-	996,984.34	2,544.21	999,528.55
Channel Islands	111,517.03	-	-	695.18	1,718.74	-	-	113,930.95	66.62	113,997.57
Chico	3,686,525.00	(2,675,025.00) (7)	(10,585.11)	3,960.32	1,718.75	-	-	1,006,593.96	7,250.89	1,013,844.85
Dominguez Hills	1,106,357.50	(4,137.43) (7)	-	1,060.53	1,718.75	-	-	1,104,999.35	(557.72)	1,104,441.63
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	-	400.27	1,669,189.68	(725.74)	1,668,463.94
Humboldt	320,104.38	-	-	288.47	1,718.75	-	31.12	322,142.72	(156.75)	321,985.97
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	-	77,110.31	328,085.14	(764.49)	327,320.65
Northridge (6)	1,386,912.50	-	-	3,552.28	7,734.38	-	69.95	1,398,269.11	(570.37)	1,397,698.74
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	-	10,404.09	2,038,437.22	(894.59)	2,037,542.63
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	-	192.50	654,678.83	(338.54)	654,340.29
Stanislaus	53,690.00	-	-	24.57	1,718.74	-	-	55,433.31	(17.95)	55,415.36
Total	21,986,403.95	(4,048,346.56)	(113,194.01)	33,426.66	84,218.75	3,125.00	88,208.24	18,033,842.03	2,758.26	18,036,600.29

Campus Journal Entry Required (FIRMS):

Sub-Code Debit:	671000	671000	671000	617001	613001	613001	613001		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	617001	613001	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 November 1, 2010 and May 1, 2011.
The subsidies are not incorporated in this attachment since they are not characterized as an offset to your debt service obligations and should be used for program operations.
(7) Revised in September 2010 to include additional credit from closing of construction account.

**THE CALIFORNIA STATE UNIVERSITY STUDENT UNION PROGRAM (1)
2010/11 Centrally Paid Direct Program Costs (2)
(REVISED SEPTEMBER 3, 2010)**

	Debt Service 5/1/11 Payment	Credit from Closing of Construction Account (3) Amount	Estimated State Treasurer's Bond Services (1/2 Year Portion)	Audit Fees (1/2 Year Portion)	Financial Advisor Retainer Fees (1/2 Year Portion) (4)	Total April 1, 2011 Direct Cost Allocation	Semi-annual Net Transfer Amount Due on April 1, 2011 (5)
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	(903,432.15) (7)	3,960.32	1,718.75	-	1,092,696.92	1,092,696.92
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	(1,438,467.47)	33,426.66	84,218.75	3,125.00	12,780,224.02	12,780,224.02

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.

(7) Revised in September 2010 to include additional credit from closing of construction account.

**THE CALIFORNIA STATE UNIVERSITY PARKING PROGRAM (1)
2010/11 Centrally Paid Direct Program Costs (2)
(REVISED SEPTEMBER 3, 2010)**

	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)	Arbitrage Rebate and Analysis Fee	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	250.45	1,482,826.62	359.39	(886.91)	1,482,299.10
Humboldt	-	-	-	-	1,657.70	-	-	1,657.70	202.22	-	1,859.92
Long Beach	2,151,672.50	(663,849.37) (6)	(17,019.42)	-	4,724.58	1,945.67	-	1,477,473.96	515.19	2,219.41	1,480,208.56
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	-	(6,255.98)	-	4,170.31	1,801.67	-	2,087,039.75	341.31	1,946.37	2,089,327.43
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	365.98	1,304,923.81	254.11	(642.40)	1,304,535.52
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	(1,885,582.18)	(211,934.68)	(154,150.22)	59,818.11	18,672.79	616.43	11,571,286.04	5,025.69	(312.12)	11,575,999.61

Campus Journal Entry Required (FIRMS):

Sub-Code Debit:	671000	671000	671000	671000	617001	617001	613001		617001	617001	
Acct. Control Credit:	108090	108090	108090	108090	108090	108090	108090		108090	108090	

Chancellor's Office Journal Entry Required (FIRMS):

Sub-Code Debit:	108090	108090	108090	108090	108090	108090	108090		108090	108090	
Acct. Control Credit:	571000	571000	571000	571000	617001	617001	613001		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 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) Revised in September 2010 to include additional credit from closing of construction account.

**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:	108090	108090	108090	

Chancellor's Office Journal Entry Required (FIRMS):

Sub-Code Debit:	108090	108090	108090	
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.
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