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**REVISED MEMORANDUM**

Date: August 26, 2013

FS 2013-01

To: Vice Presidents for Administration/Finance

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

Subject: **2013/14 Centrally Paid Costs and Debt Service**

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*The attached indirect schedules have been revised for the Chancellor's Office overhead cost. In addition, the debt service schedules have been adjusted due to the 2013A Bond Sale which refinanced Systemwide Revenue Bonds, series 2005A and 2005C.*

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Each year the Chancellor's Office allocates direct and indirect costs to campuses and Systemwide Revenue Bond (SRB) debt service. The indirect costs are made up of the Department of Finance State Pro Rata charges and Chancellor's Office (CO) overhead expenses. The direct costs are made up of expenses related to the maintenance of the individual bonds series. The purpose of this memorandum is to provide a summary of the total costs that will be charged to your campus during the 2013/14 fiscal year.

Campuses will be charged \$19,178,000 (comprised of approximately \$18,533,000 for indirect costs and \$645,000 for direct costs), which will be assessed in four quarterly installments of \$4,794,500 on August 1<sup>st</sup>, October 1<sup>st</sup>, January 2<sup>nd</sup>, and April 1<sup>st</sup>. Each campus' portion of the quarterly assessment can be found on the attached summary as well as attachments by program.

**CSU Campuses**  
Bakersfield  
Channel Islands  
Chico  
Dominguez Hills  
East Bay

Fresno  
Fullerton  
Humboldt  
Long Beach  
Los Angeles  
Maritime Academy

Monterey Bay  
Northridge  
Pomona  
Sacramento  
San Bernardino  
San Diego

San Francisco  
San José  
San Luis Obispo  
San Marcos  
Sonoma  
Stanislaus

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In addition, campuses will be assessed a separate transaction in the amount of \$249,722,000 for SRB debt service only. This transaction will occur on October 1, 2013 and April 1, 2014. Please refer to the attached summary and detail by program for your campus' portion of debt service.

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

If you have any questions, please contact the referenced contact on attachment 3 through 22.

Thank you for your assistance in this process.

GVA:KC:ea

Attachments 1 - 22

Distribution of attachments:

Vice Presidents for Student Affairs	(all attachments)
AVP for Business and Finance	(all attachments)
Benjamin F. Quillian	(all attachments)
Business Managers	(all attachments)
Budget Officers	(all attachments)
Accounting Officers	(all attachments)
Housing Officers	(attachments 1, 2, 3, 9, 10)
Parking Officers	(attachments 1, 2, 4, 11, 12)
Student Union Directors	(attachments 1, 2, 5, 13, 14)
Stanislaus Student Rec Center	(attachments 1, 2, 15, 16)
Health Center Administrators	(attachments 1, 2, 6, 17, 18)
Continuing Education Administrators	(attachments 1, 2, 8, 19, 20)
Auxiliary Organization Administrators	(attachments 1, 2, 7, 21, 22)

FY13/14 CENTRALLY PAID DIRECT & INDIRECT COST

Account Name	Agency Code	Campus Total	Enterprise Programs												TF - Misc Trust
			Continuing Education		Housing Program		Parking Program		Health Center Facilities		Auxiliary Organizations	Stanislaus Rec Center	Student Union Program		
			Direct	Indirect	Direct	Indirect	Direct	Indirect	Direct	Indirect	Indirect	Direct	Direct	Indirect	
Chancellor's Office	6620	39,627	-	-	-	-	2,064.22	13,795	-	-	-	-	-	-	23,768
Bakersfield	6650	402,392	-	123,388	5,445.00	48,081	2,921.07	28,436	-	13,795	-	-	5,553.15	13,795	160,978
San Bernardino	6660	582,765	-	268,612	12,788.00	156,594	7,575.46	102,867	561.15	13,795	-	-	5,498.00	13,795	679
Stanislaus	6670	517,333	-	94,989	4,821.00	79,874	2,238.47	78,339	-	13,795	27,590	1,295.39	4,044.00	40,497	169,850
Chico	6680	699,946	-	242,222	7,534.00	371,345	3,471.83	25,571	-	13,795	13,795	-	8,417.00	13,795	-
Dominguez Hills	6690	625,220	-	414,800	4,343.00	91,228	2,874.30	79,148	-	13,795	-	-	5,237.00	13,795	-
Fresno	6700	325,824	-	143,237	-	-	5,522.60	134,069	-	13,795	13,795	-	5,055.00	13,795	(3,445)
Fullerton	6710	1,215,962	-	687,817	22,166.00	191,536	11,820.57	176,386	-	36,129	36,129	-	13,864.00	36,129	3,985
East Bay	6720	469,635	-	282,710	8,245.00	79,806	4,223.44	46,634	-	13,795	13,795	-	6,052.23	13,795	579
Humboldt	6730	451,397	-	100,186	6,912.00	279,421	3,274.13	22,561	-	13,795	-	-	4,347.00	13,795	7,106
Long Beach	6740	1,463,870	-	779,701	12,324.00	309,374	11,711.94	172,146	-	36,129	72,258	-	16,785.41	36,129	17,312
Los Angeles	6750	585,388	-	247,262	4,443.00	133,018	5,219.46	141,175	-	13,795	13,795	-	5,824.00	13,795	7,062
Maritime Academy	6752	176,291	-	30,872	5,614.00	125,052	957.87	13,795	-	-	-	-	-	-	-
Monterey Bay	6756	220,661	-	111,741	-	-	2,666.52	56,359	-	-	13,795	-	-	6,156	29,943
Northridge	6760	1,625,047	-	663,388	15,783.00	453,454	10,589.79	285,204	-	36,129	36,129	-	15,876.00	36,129	72,365
Pomona	6770	810,061	-	170,992	17,682.46	299,537	7,391.63	181,831	-	36,129	36,129	-	16,495.00	36,129	7,745
Sacramento	6780	1,423,266	-	794,159	15,146.00	272,589	8,557.34	166,945	-	36,129	72,258	-	16,365.96	36,129	4,988
San Diego	6790	993,081	479	341,194	14,572.00	392,231	9,971.30	69,628	1,315.00	36,129	72,258	-	19,175.00	36,129	-
San Francisco	6800	1,975,353	-	670,889	26,581.00	698,366	4,816.01	93,658	-	36,129	-	-	12,625.00	36,129	396,160
San Jose	6810	1,932,073	-	920,301	25,011.00	457,920	5,155.96	187,692	1,258.00	36,129	-	-	16,382.00	36,129	246,095
San Luis Obispo	6820	1,496,924	-	230,508	31,003.75	991,573	7,676.39	147,135	-	36,129	-	-	16,450.00	36,129	320
Sonoma	6830	507,163	-	202,789	22,527.00	149,546	4,135.97	42,968	-	36,129	-	-	12,939.00	36,129	-
San Marcos	6840	529,999	-	225,938	-	-	6,021.02	143,875	6,522.00	13,795	13,795	-	6,195.00	74,377	39,481
Channel Islands	6850	108,629	-	13,264	13,063.00	13,795	8,524.63	13,795	-	13,795	13,795	-	4,802.00	13,795	-
		<b>19,177,906</b>	<b>479</b>	<b>7,760,959</b>	<b>276,004.21</b>	<b>5,594,340</b>	<b>139,381.92</b>	<b>2,424,012</b>	<b>9,656.15</b>	<b>513,035</b>	<b>449,316</b>	<b>1,295.39</b>	<b>217,981.75</b>	<b>606,475</b>	<b>1,184,971</b>

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

**SYSTEMWIDE REVENUE BOND  
FY13/14 DEBT SERVICE - REVISED**

Account Name	Agency Code	Campus Total <sup>1</sup>	Continuing Education		Housing Program		Parking Program		Health Center Facilities		Auxiliary Program		Stanislaus Rec Center		Student Union Program	
			11/1/2013	5/1/2014	11/1/2013	5/1/2014	11/1/2013	5/1/2014	11/1/2013	5/1/2014	11/1/2013	5/1/2014	11/1/2013	5/1/2014	11/1/2013	5/1/2014
Chancellor's Office	6620	2,156,463	-	-	-	-	-	-	-	-	1,766,568.75	389,893.75	-	-	-	-
Bakersfield	6650	1,304,009	-	-	-	-	-	-	-	-	0.00	0.00	-	-	785,862.78	518,146.25
San Bernardino	6660	7,596,967	-	-	2,253,179.03	1,045,120.00	1,415,504.38	633,367.50	233,543.74	172,318.68	0.00	0.00	-	-	1,231,476.09	612,457.75
Stanislaus	6670	2,650,932	-	-	691,031.25	315,000.00	-	-	-	-	506,287.50	173,162.50	535,699.74	372,975.00	48,438.15	8,337.50
Chico	6680	11,022,491	-	-	3,048,574.66	1,578,923.98	474,428.38	253,800.04	-	-	0.00	0.00	-	-	3,800,414.16	1,866,350.00
Dominguez Hills	6690	2,335,948	-	-	688,849.67	116,875.00	-	-	-	-	0.00	0.00	-	-	1,021,023.12	509,200.00
Fresno	6700	9,668,049	-	-	-	-	-	-	-	-	6,693,541.54	1,638,993.75	-	-	903,256.97	432,256.25
Fullerton	6710	20,902,444	-	-	7,436,176.00	4,801,085.02	2,863,046.97	1,256,506.99	-	-	1,485,500.00	620,700.00	-	-	1,737,953.97	701,475.00
East Bay	6720	7,774,738	-	-	3,499,043.52	1,773,600.00	-	-	-	-	0.00	0.00	-	-	1,535,462.69	966,632.19
Humboldt	6730	4,456,493	-	-	2,721,101.33	1,305,127.33	-	-	-	-	0.00	0.00	-	-	306,272.40	123,991.50
Long Beach	6740	7,593,888	-	-	851,074.04	27,651.25	2,095,271.94	979,975.00	-	-	1,878,022.25	869,221.50	-	-	687,189.81	205,482.50
Los Angeles	6750	6,159,372	-	-	1,060,595.98	195,877.73	540,824.54	177,106.25	-	-	1,359,750.00	601,250.00	-	-	1,464,987.19	758,980.00
Maritime Academy	6752	1,237,666	-	-	564,058.21	673,607.51	-	-	-	-	0.00	0.00	-	-	-	-
Monterey Bay	6756	4,738,134	-	-	-	-	-	-	-	-	3,317,621.25	1,420,512.50	-	-	-	-
Northridge	6760	14,702,847	-	-	4,578,440.18	979,468.75	1,818,257.52	836,612.75	-	-	974,162.50	281,550.00	-	-	3,460,224.14	1,774,131.45
Pomona	6770	11,584,421	-	-	4,045,064.87	2,274,523.77	1,350,461.66	631,800.00	-	-	1,331,284.97	666,650.00	-	-	813,410.38	471,225.80
Sacramento	6780	14,154,218	-	-	2,458,584.52	1,246,062.50	1,458,797.83	632,918.75	-	-	1,987,461.02	1,122,074.73	-	-	3,521,402.56	1,726,916.01
San Diego	6790	23,443,107	244,647.77	104,350.00	3,288,753.16	951,077.75	1,460,620.34	391,662.50	837,964.54	466,750.00	4,744,500.46	2,195,356.07	-	-	5,771,758.28	2,985,665.87
San Francisco	6800	16,655,501	-	-	10,454,657.71	5,087,308.17	163,717.91	83,671.89	-	-	0.00	0.00	-	-	696,770.44	169,375.00
San Jose	6810	20,600,829	-	-	9,946,052.17	4,909,550.00	-	-	-	-	0.00	0.00	-	-	3,968,723.62	1,776,503.29
San Luis Obispo	6820	25,652,674	-	-	10,059,562.76	7,649,112.50	1,249,701.32	675,287.50	-	-	134,646.94	68,171.81	-	-	3,616,896.79	2,199,294.78
Sonoma	6830	12,391,092	-	-	6,693,052.40	4,229,339.46	405,545.47	160,006.25	-	-	0.00	0.00	-	-	630,832.90	272,316.00
San Marcos	6840	4,785,278	-	-	-	-	1,878,224.71	993,224.80	-	-	1,066,792.44	531,250.00	-	-	219,698.48	96,087.50
Channel Islands	6850	16,154,812	-	-	2,293,829.79	1,149,295.68	126,722.91	57,450.82	-	-	6,679,134.53	4,890,658.72	-	-	603,304.63	354,415.37
		<b>249,722,373</b>	<b>244,647.77</b>	<b>104,350.00</b>	<b>76,631,681.25</b>	<b>40,308,606.40</b>	<b>17,301,125.88</b>	<b>7,763,391.04</b>	<b>1,071,508.28</b>	<b>639,068.68</b>	<b>33,925,274.15</b>	<b>15,469,445.33</b>	<b>535,699.74</b>	<b>372,975.00</b>	<b>36,825,359.55</b>	<b>18,529,240.01</b>

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

**THE CALIFORNIA STATE UNIVERSITY  
HOUSING PROGRAM  
2013/14 Centrally Paid Indirect Costs <sup>(1)</sup>**

	Chancellor's Office	State Prorata (Health Benefit Portion)	State Prorata (Admin. Portion)	Total 2013/14 Indirect Cost Allocation	Quarterly Amount (1)
<b>Bakersfield</b>	9,134	34,286	4,661	48,081	12,020.25
<b>Channel Islands</b>	9,134	-	4,661	13,795	3,448.75
<b>Chico</b>	9,134	357,550	4,661	371,345	92,836.25
<b>Dominguez Hills</b>	9,134	77,433	4,661	91,228	22,807.00
<b>East Bay</b>	9,134	66,011	4,661	79,806	19,951.50
<b>Fresno</b> (9)	-	-	-	-	-
<b>Fullerton</b>	23,921	155,407	12,208	191,536	47,884.00
<b>Humboldt</b>	9,134	265,626	4,661	279,421	69,855.25
<b>Long Beach</b>	23,921	273,245	12,208	309,374	77,343.50
<b>Los Angeles</b>	9,134	119,223	4,661	133,018	33,254.50
<b>Maritime Academy</b>	9,134	111,257	4,661	125,052	31,263.00
<b>Monterey Bay</b> (9)	-	-	-	-	-
<b>Northridge</b>	23,921	417,325	12,208	453,454	113,363.50
<b>Pomona</b>	23,921	263,408	12,208	299,537	74,884.25
<b>Sacramento</b>	23,921	236,460	12,208	272,589	68,147.25
<b>San Bernardino</b>	9,134	142,799	4,661	156,594	39,148.50
<b>San Diego</b>	23,921	356,102	12,208	392,231	98,057.75
<b>San Francisco</b>	23,921	662,237	12,208	698,366	174,591.50
<b>San Jose</b>	23,921	421,791	12,208	457,920	114,480.00
<b>San Luis Obispo</b>	23,921	955,444	12,208	991,573	247,893.25
<b>San Marcos</b> (9)	-	-	-	-	-
<b>Sonoma</b>	23,921	113,417	12,208	149,546	37,386.50
<b>Stanislaus</b>	9,134	66,079	4,661	79,874	19,968.50
	330,550	5,095,100	168,690	5,594,340	1,398,585.00

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

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

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

(4) With respect to Chancellor's Office Overhead, total charges for 2013/2014 are the same as last year at an aggregated level across all programs.

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

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

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

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

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

**THE CALIFORNIA STATE UNIVERSITY  
PARKING PROGRAM  
2013/2014 Centrally Paid Indirect Costs<sup>(1)</sup>**

	Chancellor's Office	State Prorata (Health Benefit Portion)		State Prorata (Admin. Portion)	Total 2013/14 Indirect Cost Allocation	Quarterly Amount <sup>(1)</sup>
		Parking Fees	Fines & Forfeitures			
Bakersfield	9,134	14,641	-	4,661	28,436	7,109.00
Channel Islands	9,134	-	-	4,661	13,795	3,448.75
Chico	9,134	11,776	-	4,661	25,571	6,392.75
Dominguez Hills	9,134	57,659	7,694	4,661	79,148	19,787.00
East Bay	9,134	22,124	10,715	4,661	46,634	11,658.50
Fresno	9,134	102,233	18,041	4,661	134,069	33,517.25
Fullerton	23,921	126,623	13,634	12,208	176,386	44,096.50
Humboldt	9,134	8,766	-	4,661	22,561	5,640.25
Long Beach	23,921	62,296	73,721	12,208	172,146	43,036.50
Los Angeles	9,134	122,794	4,586	4,661	141,175	35,293.75
Maritime Academy	9,134	-	-	4,661	13,795	3,448.75
Monterey Bay	9,134	32,725	9,839	4,661	56,359	14,089.75
Northridge	23,921	188,046	61,029	12,208	285,204	71,301.00
Pomona	23,921	112,285	33,417	12,208	181,831	45,457.75
Sacramento	23,921	102,506	28,310	12,208	166,945	41,736.25
San Bernardino	9,134	67,541	21,531	4,661	102,867	25,716.75
San Diego	23,921	33,499	-	12,208	69,628	17,407.00
San Francisco	23,921	49,607	7,922	12,208	93,658	23,414.50
San Jose	23,921	151,563	-	12,208	187,692	46,923.00
San Luis Obispo	23,921	94,001	17,005	12,208	147,135	36,783.75
San Marcos	9,134	125,443	4,637	4,661	143,875	35,968.75
Sonoma	23,921	-	6,839	12,208	42,968	10,742.00
Stanislaus	9,134	61,378	3,166	4,661	78,339	19,584.75
Chancellor's Office	9,134	-	-	4,661	13,795	3,448.75
	367,086	1,547,506	322,086	187,334	2,424,012	606,003.00

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

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

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

**THE CALIFORNIA STATE UNIVERSITY  
STUDENT UNION PROGRAM  
2013/14 Centrally Paid Indirect Costs <sup>(1)</sup>**

	Chancellor's Office	State Prorata (Health Benefit Portion)	State Prorata (Administrative Portion)	TOTAL 2013/14 Indirect Cost Allocation	QUARTERLY AMOUNT <sup>(1)</sup>
Bakersfield	9,134	-	4,661	13,795	3,448.75
Channel Islands	9,134	-	4,661	13,795	3,448.75
Chico	9,134	-	4,661	13,795	3,448.75
Dominguez Hills	9,134	-	4,661	13,795	3,448.75
East Bay	9,134	-	4,661	13,795	3,448.75
Fresno	9,134	-	4,661	13,795	3,448.75
Fullerton	23,921	-	12,208	36,129	9,032.25
Humboldt	9,134	-	4,661	13,795	3,448.75
Long Beach	23,921	-	12,208	36,129	9,032.25
Los Angeles	9,134	-	4,661	13,795	3,448.75
Monterey Bay	-	6,156	-	6,156	1,539.00
Northridge	23,921	-	12,208	36,129	9,032.25
Pomona	23,921	-	12,208	36,129	9,032.25
Sacramento	23,921	-	12,208	36,129	9,032.25
San Bernardino	9,134	-	4,661	13,795	3,448.75
San Diego	23,921	-	12,208	36,129	9,032.25
San Francisco	23,921	-	12,208	36,129	9,032.25
San Jose	23,921	-	12,208	36,129	9,032.25
San Luis Obispo	23,921	-	12,208	36,129	9,032.25
San Marcos	9,134	60,582	4,661	74,377	18,594.25
Sonoma	23,921	-	12,208	36,129	9,032.25
Stanislaus	9,134	26,702	4,661	40,497	10,124.25
	339,684	93,440	173,351	606,475	151,618.75

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

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

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

(4) With respect to Chancellor's Office Overhead, total charges for 2013/2014 are the same as last year at an aggregated level across all programs.

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

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

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

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

**THE CALIFORNIA STATE UNIVERSITY**  
**Health Center Facilities Fund**  
**2013/14 Centrally Paid Indirect Costs <sup>(1)</sup>**

	Chancellor's Office	State Prorata (Admin. Portion)	Total 2013/14 Indirect Cost Allocation	Quarterly Amount <sup>(1)</sup>
Bakersfield	9,134.00	4,661.00	13,795.00	3,448.75
Channel Islands	9,134.00	4,661.00	13,795.00	3,448.75
Chico	9,134.00	4,661.00	13,795.00	3,448.75
Dominguez Hills	9,134.00	4,661.00	13,795.00	3,448.75
East Bay	9,134.00	4,661.00	13,795.00	3,448.75
Fresno	9,134.00	4,661.00	13,795.00	3,448.75
Fullerton	23,921.00	12,208.00	36,129.00	9,032.25
Humboldt	9,134.00	4,661.00	13,795.00	3,448.75
Long Beach	23,921.00	12,208.00	36,129.00	9,032.25
Los Angeles	9,134.00	4,661.00	13,795.00	3,448.75
Maritime Academy	-	-	-	-
Monterey Bay	-	-	-	-
Northridge	23,921.00	12,208.00	36,129.00	9,032.25
Pomona	23,921.00	12,208.00	36,129.00	9,032.25
Sacramento	23,921.00	12,208.00	36,129.00	9,032.25
San Bernardino	9,134.00	4,661.00	13,795.00	3,448.75
San Diego	23,921.00	12,208.00	36,129.00	9,032.25
San Francisco	23,921.00	12,208.00	36,129.00	9,032.25
San Jose	23,921.00	12,208.00	36,129.00	9,032.25
San Luis Obispo	23,921.00	12,208.00	36,129.00	9,032.25
San Marcos	9,134.00	4,661.00	13,795.00	3,448.75
Sonoma	23,921.00	12,208.00	36,129.00	9,032.25
Stanislaus	9,134.00	4,661.00	13,795.00	3,448.75
	339,684.00	173,351.00	513,035.00	128,258.75

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

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

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

(4) With respect to Chancellor's Office Overhead, total charges for 2013/2014 are the same as last year at an aggregated level across all programs.

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

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

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

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



**THE CALIFORNIA STATE UNIVERSITY**  
**Auxiliary Organizations and Other**  
**2013/14 Centrally Paid Indirect Costs**

	Chancellor's Office	State Prorata (Health Portion)	State Prorata (Admin. Portion)	Total 2013/14 Amount	Quarterly Amount <sup>(1)</sup>
Channel Islands Site Authority	9,134.00	-	4,661.00	13,795.00	3,448.75
Chico Research Foundation	9,134.00	-	4,661.00	13,795.00	3,448.75
East Bay Foundation	9,134.00	-	4,661.00	13,795.00	3,448.75
Fresno Athletic Corp.	(9) -	-	-	-	-
Fresno Association	9,134.00	-	4,661.00	13,795.00	3,448.75
Fullerton Auxiliary Services Corporation	23,921.00	-	12,208.00	36,129.00	9,032.25
Long Beach Foundation	23,921.00	-	12,208.00	36,129.00	9,032.25
Long Beach Forty-Niner Shops	23,921.00	-	12,208.00	36,129.00	9,032.25
Los Angeles University Auxiliary Services	9,134.00	-	4,661.00	13,795.00	3,448.75
Monterey Bay Foundation	9,134.00	-	4,661.00	13,795.00	3,448.75
Northridge University Corporation	23,921.00	-	12,208.00	36,129.00	9,032.25
Pomona Foundation	23,921.00	-	12,208.00	36,129.00	9,032.25
Sacramento Capital Public Radio Station	23,921.00	-	12,208.00	36,129.00	9,032.25
Sacramento University Enterprises, Inc.	23,921.00	-	12,208.00	36,129.00	9,032.25
San Diego Research Foundation	23,921.00	-	12,208.00	36,129.00	9,032.25
San Diego Aztec Shops	23,921.00	-	12,208.00	36,129.00	9,032.25
San Jose Associated Students, Inc.	-	-	-	-	-
San Luis Obispo (Cal Poly) Corporation	-	-	-	-	-
San Marcos University Corporation	9,134.00	-	4,661.00	13,795.00	3,448.75
Stanislaus Auxiliary and Business Services	9,134.00	-	4,661.00	13,795.00	3,448.75
Stanislaus Recreation Center	9,134.00	-	4,661.00	13,795.00	3,448.75
	297,495.00	-	151,821.00	449,316.00	112,329.00

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

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

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

(4) With respect to Chancellor's Office Overhead, total charges for 2013/2014 are the same as last year at an aggregated level across all programs.

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

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

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

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

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

CSU Office of the Chancellor  
 SW Extended Education  
 Centrally Paid Indirect Cost Distribution  
 FY 2013/2014

Agency	Campuses	All Revenue Sources as of 6/30/2012		Chancellor's Office - Total Indirect Cost Allocation					09/10 Revenue Percentages	Prior Year Adjustment <sup>5</sup>	Total Amount <sup>5</sup>	Quarterly CPO Amount <sup>5</sup>	
		Commission on Extended University <sup>2</sup>	Systemwide Dean's Office <sup>3</sup>	Financial Services <sup>3</sup>	Administrative Costs	State ProRata <sup>4</sup>	Total Indirect Cost Allocation						
		A		B	C	D	B + C + D = E	F	E + F = G	H	I	G + I = J	J / 4
6650	Bakersfield	3,717,400	1.2393%	6,575	4,807	3,265	14,647	110,506	125,153	1.772%	(1,765.00)	123,388	30,847
6660	San Bernardino	13,367,094	4.4565%	23,645	17,285	11,742	52,672	218,015	270,687	2.082%	(2,075.00)	268,612	67,153
6670	Stanislaus	5,362,426	1.7878%	9,486	6,934	4,711	21,131	74,860	95,991	1.006%	(1,002.00)	94,989	23,748
6680	Chico	5,200,409	1.7338%	9,199	6,725	4,568	20,492	223,720	244,212	1.997%	(1,990.00)	242,222	60,556
6690	Dominguez Hills	16,111,701	5.3715%	28,500	20,833	14,153	63,486	356,594	420,080	5.299%	(5,280.00)	414,800	103,700
6700	Fresno	6,700,659	2.2339%	11,852	8,664	5,886	26,402	119,123	145,525	2.296%	(2,288.00)	143,237	35,810
6710	Fullerton	25,467,033	8.4905%	45,048	32,930	22,371	100,349	596,050	696,399	8.613%	(8,582.00)	687,817	171,955
6720	East Bay	15,279,682	5.0941%	27,028	19,758	13,422	60,208	226,046	286,254	3.557%	(3,544.00)	282,710	70,678
6730	Humboldt	4,162,851	1.3879%	7,364	5,383	3,657	16,404	85,386	101,790	1.610%	(1,604.00)	100,186	25,047
6740	Long Beach	29,316,525	9.7739%	51,857	37,908	25,752	115,517	673,261	788,778	9.109%	(9,077.00)	779,701	194,926
6750	Los Angeles	7,646,219	2.5492%	13,525	9,887	6,717	30,129	219,497	249,626	2.373%	(2,364.00)	247,262	61,816
6752	Maritime Academe	1,088,713	0.3630%	1,926	1,408	956	4,290	27,112	31,402	0.532%	(530.00)	30,872	7,718
6756	Monterey Bay	4,343,220	1.4480%	7,683	5,616	3,815	17,114	95,784	112,898	1.162%	(1,157.00)	111,741	27,936
6760	Northridge	31,583,293	10.5296%	55,867	40,839	27,743	124,449	546,944	671,393	8.034%	(8,005.00)	663,388	165,847
6770	Pomona	9,957,922	3.3199%	17,614	12,876	8,747	39,237	133,753	172,990	2.005%	(1,998.00)	170,992	42,748
6780	Sacramento	26,490,776	8.8318%	46,859	34,254	23,270	104,383	699,805	804,188	10.066%	(10,029.00)	794,159	198,540
6790	San Diego	14,371,333	4.7913%	25,421	18,583	12,624	56,628	291,374	348,002	6.832%	(6,808.00)	341,194	85,299
6800	San Francisco	20,548,219	6.8506%	36,347	26,570	18,050	80,967	600,009	680,976	10.123%	(10,087.00)	670,889	167,723
6810	San Jose	31,797,798	10.6011%	56,246	41,116	27,932	125,294	807,286	932,580	12.324%	(12,279.00)	920,301	230,076
6820	San Luis Obispo	6,137,177	2.0461%	10,856	7,936	5,391	24,183	207,636	231,819	1.316%	(1,311.00)	230,508	57,627
6830	Sonoma	7,176,425	2.3926%	12,694	9,280	6,304	28,278	177,337	205,615	2.836%	(2,826.00)	202,789	50,698
6840	San Marcos	10,297,287	3.4330%	18,215	13,315	9,045	40,575	188,600	229,175	3.249%	(3,237.00)	225,938	56,485
6850	Channel Islands	3,823,417	1.2747%	6,763	4,944	3,359	15,066	-	15,066	1.809%	(1,802.00)	13,264	3,316
		<b>299,947,579</b>	<b>100%</b>	<b>530,570</b>	<b>387,851</b>	<b>263,480</b>	<b>1,181,901</b>	<b>6,678,698</b>	<b>\$ 7,860,599</b>	<b>100.000%</b>	<b>(99,640)</b>	<b>7,760,959</b>	<b>1,940,249</b>

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

2 The approved 13/14 budget amount includes Campus Grants and Commission administration costs.

3 The 13/14 budget has been approved by the Commission and Chancellor White.

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

5 This year's Prior Year Adjustment will be returned to the campuses. This contains the return of surplus from SW Dean's Office in the amount of \$49,081 plus investment earnings \$2,093 and the Commission Office in the amount of \$48,467.

\* Numbers are rounded up to the nearest dollar

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

**THE CALIFORNIA STATE UNIVERSITY HOUSING PROGRAM (1)**  
**2013/14 Debt Service Amount (2)**  
**(REVISED August 12, 2013)**

	Debt Service 11/1/13 Payment Including Capitalized Interest and/or CP Earnings (3)	11/1/13 Capitalized Interest CP Earnings (4)	Credit from Closing of Construction Accounts (5) Amount	Balance in the Interest & Redemption (I&R) Fund Amount	Affordable Student Housing Grant	Affordable Student Housing Loans	Systemwide Reserve Loan Payments	Total Net Transfer Amount due on October 1, 2013 (6)(7)	Debt Service 5/1/2014 Payment Including Capitalized Interest and/or CP Earnings (8)	5/1/2014 Capitalized Interest and/or CP Earnings (4)	Total Net Transfer Amount due on April 1, 2014 (6)(7)
Bakersfield	-	-	-	-	-	-	-	-	-	-	-
Channel Islands	2,295,414.61	-	-	(1,584.82)	-	-	-	2,293,829.79	1,149,295.68	-	1,149,295.68
Chico	3,050,538.52	-	-	(1,963.86)	-	-	-	3,048,574.66	1,578,923.98	-	1,578,923.98
Dominguez Hills	689,225.00	-	-	(375.33)	-	-	-	688,849.67	116,875.00	-	116,875.00
East Bay (10)	3,583,720.41	-	-	(3,730.89)	(149,000.00)	68,054.00	-	3,499,043.52	1,773,600.00	-	1,773,600.00
Fresno	-	-	-	-	-	-	-	-	-	-	-
Fullerton (9)	7,604,666.23	-	-	(10,153.23)	(201,000.00)	42,663.00	-	7,436,176.00	4,801,085.02	-	4,801,085.02
Humboldt	2,722,978.92	-	-	(1,877.59)	-	-	-	2,721,101.33	1,305,127.33	-	1,305,127.33
Long Beach	851,726.25	-	-	(652.21)	-	-	-	851,074.04	27,651.25	-	27,651.25
Los Angeles (9)	1,015,778.57	-	-	(1,100.59)	-	45,918.00	-	1,060,595.98	195,877.73	-	195,877.73
Maritime Academy	908,807.99	(344,026.50)	-	(723.28)	-	-	-	564,058.21	673,607.51	-	673,607.51
Northridge	4,580,943.75	-	-	(2,503.57)	-	-	-	4,578,440.18	979,468.75	-	979,468.75
Pomona	4,047,779.98	-	-	(2,715.11)	-	-	-	4,045,064.87	2,274,523.77	-	2,274,523.77
Sacramento	2,460,687.50	-	-	(2,102.98)	-	-	-	2,458,584.52	1,246,062.50	-	1,246,062.50
San Bernardino (10)	2,254,736.90	-	-	(1,557.87)	-	-	-	2,253,179.03	1,045,120.00	-	1,045,120.00
San Diego	3,291,223.00	-	-	(2,469.84)	-	-	-	3,288,753.16	951,077.75	-	951,077.75
San Francisco (10)	10,408,577.87	-	-	(7,053.16)	-	-	53,133.00	10,454,657.71	5,087,308.17	-	5,087,308.17
San Jose	9,960,471.25	-	(10,136.04)	(4,283.04)	-	-	-	9,946,052.17	4,909,550.00	-	4,909,550.00
San Luis Obispo (10)	10,080,001.47	-	-	(20,438.71)	-	-	-	10,059,562.76	7,649,112.50	-	7,649,112.50
Sonoma (10)	7,829,121.40	(1,123,398.00)	-	(12,671.00)	-	-	-	6,693,052.40	4,233,798.00	(4,458.54)	4,229,339.46
Stanislaus	691,031.25	-	-	-	-	-	-	691,031.25	315,000.00	-	315,000.00
<b>Total</b>	<b>78,327,430.87</b>	<b>(1,467,424.50)</b>	<b>(10,136.04)</b>	<b>(77,957.08)</b>	<b>(350,000.00)</b>	<b>156,635.00</b>	<b>53,133.00</b>	<b>76,631,681.25</b>	<b>40,313,064.94</b>	<b>(4,458.54)</b>	<b>40,308,606.40</b>

**CAMPUS ENTRIES (FIRMS):**

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

	671000
	101100

**CHANCELLORS OFFICE ENTRIES (FIRMS):**

DEBIT OBJECT CODE	101100	101100	101100	101100	101100	101100	101100	101100
CREDIT OBJECT CODE	571000	571000	571000	571000	660090	571000	571000	571000

	101100
	571000

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

(2) Please see FS 2013-01 Attachment 10 for Other Direct Costs.

(3) Consist of both principal and interest payments.

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

(5) Covers debt service obligations only.

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

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

(8) Consist of interest payments only.

(9) Campuses that participated in the issuance of the Build America Bonds (BABs) Series 2010B will receive biannual subsidies originally budgeted at approximately 35% of the interest coming due on November 1 and May 1 of each year. However, due to the recent Federal government's sequestration plan, the subsidy is anticipated to be reduced by 8.7% to a Net 26.3% subsidy. This is subject to change.

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

(10) Debt Service payments due on 11/1/2013 and 5/1/2014 have been reduced given the refunding of the Systemwide Revenue Bonds, Series 2005A and 2005C through the issuance of the Systemwide Revenue Bonds, Series 2013A.

**THE CALIFORNIA STATE UNIVERSITY HOUSING PROGRAM (1)  
2013/14 Quarterly Centrally Paid Direct Program Costs Amount (2)**

	Estimated State Treasurer's Bond Services	Audit Fees	Financial Advisor Retainer Fees (3)	Arbitrage Rebate and Analysis Fees (4)	Rating Agency Surveillance Fees	2013/14 Total Direct Cost Allocation	Quarterly Net Transfer Amount (5)(6)
<b>Bakersfield</b>	1,636.00	3,809.00	-	-	-	5,445.00	1,361.25
<b>Channel Islands</b>	2,793.00	3,809.00	6,250.00	-	211.00	13,063.00	3,265.75
<b>Chico</b>	3,512.00	3,810.00	-	-	212.00	7,534.00	1,883.50
<b>Dominguez Hills</b>	321.00	3,810.00	-	-	212.00	4,343.00	1,085.75
<b>East Bay</b>	4,223.00	3,810.00	-	-	212.00	8,245.00	2,061.25
<b>Fresno</b>	-	-	-	-	-	-	-
<b>Fullerton</b>	9,954.00	12,000.00	-	-	212.00	22,166.00	5,541.50
<b>Humboldt</b>	2,891.00	3,809.00	-	-	212.00	6,912.00	1,728.00
<b>Long Beach</b>	112.00	12,000.00	-	-	212.00	12,324.00	3,081.00
<b>Los Angeles</b>	421.00	3,810.00	-	-	212.00	4,443.00	1,110.75
<b>Maritime Academy</b>	1,594.00	3,809.00	-	-	211.00	5,614.00	1,403.50
<b>Northridge</b>	3,571.00	12,000.00	-	-	212.00	15,783.00	3,945.75
<b>Pomona</b>	5,127.00	12,000.00	-	343.46	212.00	17,682.46	4,420.62
<b>Sacramento</b>	2,934.00	12,000.00	-	-	212.00	15,146.00	3,786.50
<b>San Bernardino</b>	2,516.00	3,810.00	6,250.00	-	212.00	12,788.00	3,197.00
<b>San Diego</b>	2,360.00	12,000.00	-	-	212.00	14,572.00	3,643.00
<b>San Francisco</b>	12,769.00	12,000.00	-	1,600.00	212.00	26,581.00	6,645.25
<b>San Jose</b>	12,269.00	12,000.00	-	530.00	212.00	25,011.00	6,252.75
<b>San Luis Obispo</b>	18,202.00	12,000.00	-	589.75	212.00	31,003.75	7,750.94
<b>Sonoma</b>	10,315.00	12,000.00	-	-	212.00	22,527.00	5,631.75
<b>Stanislaus</b>	800.00	3,809.00	-	-	212.00	4,821.00	1,205.25
<b>Total</b>	98,320.00	158,095.00	12,500.00	3,063.21	4,026.00	276,004.21	69,001.06

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

(2) Please see FS 2013-01 Attachment 9 for Debt Service.

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

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

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

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

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

THE CALIFORNIA STATE UNIVERSITY PARKING PROGRAM (1)  
2013/14 Debt Service Amounts (2)  
(REVISED August 12, 2013)

	Debt Service 11/1/13 Payment Including Capitalized Interest and/or CP Earnings (3)	11/1/13 Capitalized Interest CP Earnings (4)	Credit from Closing of Construction Accounts (5)	Balance in the Interest & Redemption (I&R) Fund	Total Net Transfer Amount due on October 1, 2013 (6)(7)	Debt Service 5/1/2014 Payment Including Capitalized Interest and/or CP Earnings (8)	5/1/2014 Capitalized Interest and/or CP Earnings (4)	Total Net Transfer Amount due on April 1, 2014 (6)(7)
			Amount	Amount				
Bakersfield	-	-	-	-	-	-	-	-
Chancellor's Office	-	-	-	-	-	-	-	-
Channel Islands	126,781.90	-	-	(58.99)	126,722.91	57,450.82	-	57,450.82
Chico	479,418.71	(1,543.83)	-	(3,446.50)	474,428.38	253,800.04	-	253,800.04
Dominguez Hills	-	-	-	-	-	-	-	-
East Bay	-	-	-	-	-	-	-	-
Fresno	-	-	-	-	-	-	-	-
Fullerton (9)(1)	2,865,516.72	-	-	(2,469.75)	2,863,046.97	1,256,506.99	-	1,256,506.99
Humboldt	-	-	-	-	-	-	-	-
Long Beach (10)	2,096,860.80	-	-	(1,588.86)	2,095,271.94	979,975.00	-	979,975.00
Los Angeles	540,981.25	-	-	(156.71)	540,824.54	177,106.25	-	177,106.25
Maritime Academy	-	-	-	-	-	-	-	-
Monterey Bay	-	-	-	-	-	-	-	-
Northridge	2,100,492.75	-	(281,167.06)	(1,068.17)	1,818,257.52	836,612.75	-	836,612.75
Pomona (10)	1,351,747.92	-	-	(1,286.26)	1,350,461.66	631,800.00	-	631,800.00
Sacramento (10)	1,460,057.53	-	-	(1,259.70)	1,458,797.83	632,918.75	-	632,918.75
San Bernardino (10)	1,416,640.64	-	-	(1,136.26)	1,415,504.38	633,367.50	-	633,367.50
San Diego	1,461,268.75	-	-	(648.41)	1,460,620.34	391,662.50	-	391,662.50
San Francisco	163,891.86	-	-	(173.95)	163,717.91	83,671.89	-	83,671.89
San Jose	-	-	-	-	-	-	-	-
San Luis Obispo (10)	1,250,670.54	-	-	(969.22)	1,249,701.32	675,287.50	-	675,287.50
San Marcos (9)	1,898,376.45	-	(15,292.84)	(4,858.90)	1,878,224.71	993,224.80	-	993,224.80
Sonoma	405,680.00	-	-	(134.53)	405,545.47	160,006.25	-	160,006.25
Stanislaus	-	-	-	-	-	-	-	-
<b>Total</b>	<b>17,618,385.82</b>	<b>(1,543.83)</b>	<b>(296,459.90)</b>	<b>(19,256.21)</b>	<b>17,301,125.88</b>	<b>7,763,391.04</b>	<b>-</b>	<b>7,763,391.04</b>

CAMPUS ENTRIES ( FIRMS):

DEBIT OBJECT CODE	671000
CREDIT OBJECT CODE	101100

671000
101100

CHANCELLORS OFFICE ENTRIES ( FIRMS):

DEBIT OBJECT CODE	101100
CREDIT OBJECT CODE	571000

101100
571000

- (1) Please contact Rosa Renaud or Angelique Sutanto at (562) 951-4570 for questions on your program.
- (2) Please see FS 2013-01 Attachment 12 for Other Direct Costs.
- (3) Consist of both principal and interest payments.
- (4) Payment comes from bond proceeds (not campus' obligations) during capitalized interest period when applicable.
- (5) Covers debt service obligations only.
- (6) The direct costs will be passed down to campuses through a semi-annual Cash Posting Order (CPO) on October 1 and April 1. The charges should initially pass through the State University Trust (0948) and then allocated to the appropriate program and State/CSU fund.
- (7) Accounting process contact: Dagoberto Escobedo at (562) 951-4561.
- (8) Consist of interest payments only.
- (9) Campuses that participated in the issuance of the Build America Bonds (BABs) Series 2010B will receive biannual subsidies originally budgeted at approximately 35% of the interest coming due on November 1 and May 1 of each year. However, due to the recent Federal government's sequestration plan, the subsidy is anticipated to be reduced by 8.7% to a Net 26.3% subsidy. This is subject to change. The subsidies are not incorporated in this attachment since they are not characterized as an offset to your debt service obligations and should be used for program operations in the current year.
- (10) Debt Service payments due on 11/1/2013 and 5/1/2014 have been reduced given the refunding of the Systemwide Revenue Bonds, Series 2005A and 2005C through the issuance of the Systemwide Revenue Bonds, Series 2013A.

**THE CALIFORNIA STATE UNIVERSITY PARKING PROGRAM (1)  
2013/14 Quarterly Centrally Paid Direct Program Costs Amount (2)**

	Estimated State Controller Parking Payroll Deductions	Estimated State Treasurer's Bond Services	Financial Advisor Retainer Fees (3)	Arbitrage Rebate and Analysis Fees (4)	Rating Agency Surveillance Fees	2013/14 Total Direct Cost Allocation	Quarterly Net Transfer Amount (5)(6)
Bakersfield	2,921.07	-	-	-	-	2,921.07	730.27
Chancellor's Office	2,064.22	-	-	-	-	2,064.22	516.06
Channel Islands	1,914.63	148.00	6,250.00	-	212.00	8,524.63	2,131.16
Chico	2,666.83	593.00	-	-	212.00	3,471.83	867.96
Dominguez Hills	2,874.30	-	-	-	-	2,874.30	718.58
East Bay	4,223.44	-	-	-	-	4,223.44	1,055.86
Fresno	5,522.60	-	-	-	-	5,522.60	1,380.65
Fullerton	8,678.57	2,929.00	-	-	213.00	11,820.57	2,955.14
Humboldt	3,274.13	-	-	-	-	3,274.13	818.53
Long Beach	9,161.94	2,337.00	-	-	213.00	11,711.94	2,927.99
Los Angeles	4,515.46	491.00	-	-	213.00	5,219.46	1,304.87
Maritime Academy	957.87	-	-	-	-	957.87	239.47
Monterey Bay	2,666.52	-	-	-	-	2,666.52	666.63
Northridge	7,991.33	2,091.00	-	294.46	213.00	10,589.79	2,647.45
Pomona	5,623.63	1,555.00	-	-	213.00	7,391.63	1,847.91
Sacramento	6,825.34	1,519.00	-	-	213.00	8,557.34	2,139.34
San Bernardino	5,872.46	1,490.00	-	-	213.00	7,575.46	1,893.87
San Diego	8,810.30	948.00	-	-	213.00	9,971.30	2,492.83
San Francisco	4,408.01	196.00	-	-	212.00	4,816.01	1,204.00
San Jose	5,155.96	-	-	-	-	5,155.96	1,288.99
San Luis Obispo	5,338.39	1,590.00	-	535.00	213.00	7,676.39	1,919.10
San Marcos	3,619.01	2,173.00	-	16.01	213.00	6,021.02	1,505.26
Sonoma	3,512.97	410.00	-	-	213.00	4,135.97	1,033.99
Stanislaus	2,238.47	-	-	-	-	2,238.47	559.62
<b>Total</b>	<b>110,837.45</b>	<b>18,470.00</b>	<b>6,250.00</b>	<b>845.47</b>	<b>2,979.00</b>	<b>139,381.92</b>	<b>34,845.53</b>

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

(2) Please see FS 2013-01 Attachment 11 for Debt Service.

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

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

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

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

THE CALIFORNIA STATE UNIVERSITY STUDENT UNION PROGRAM (1)  
2013/14 Debt Service Amount (2)  
(REVISED August 12, 2013)

	Debt Service 11/1/2013 Payment Including Capitalized Interest and/or CP Earnings (3)	11/1/2013 Capitalized Interest and/or CP Earnings (4)	Credit from Closing of Construction Account (5) Amount	Balance in the Interest & Redemption (I&R) Fund Amount	Total Net Transfer Amount due on October 1, 2013 (6)(7)	Debt Service 5/1/2014 Payment Including Capitalized Interest and/or CP Earnings (8)	5/1/2014 Capitalized Interest and/or CP Earnings (4)	Closing of Construction Account (5) Amount	Total Net Transfer Amount due on April 1, 2014 (6)(7)
	Bakersfield	1,019,271.25	-	(231,417.73)	(1,990.74)	785,862.78	518,146.25	-	-
Channel Islands	604,965.88	-	-	(1,661.25)	603,304.63	354,415.37	-	-	354,415.37
Chico	3,803,600.00	-	-	(3,185.84)	3,800,414.16	1,866,350.00	-	-	1,866,350.00
Dominguez Hills (10)	1,022,952.07	-	-	(1,928.95)	1,021,023.12	509,200.00	-	-	509,200.00
East Bay (9)	1,628,718.64	-	(91,015.92)	(2,240.03)	1,535,462.69	966,632.19	-	-	966,632.19
Fresno (10)	903,885.49	-	-	(628.52)	903,256.97	432,256.25	-	-	432,256.25
Fullerton	1,739,300.00	-	-	(1,346.03)	1,737,953.97	701,475.00	-	-	701,475.00
Humboldt	306,377.75	-	-	(105.35)	306,272.40	123,991.50	-	-	123,991.50
Long Beach	3,525,605.52	-	(2,838,373.02)	(42.69)	687,189.81	1,918,928.23	-	(1,713,445.73)	205,482.50
Los Angeles (10)	1,466,310.08	-	-	(1,322.89)	1,464,987.19	758,980.00	-	-	758,980.00
Northridge (9)	3,464,196.05	-	-	(3,971.91)	3,460,224.14	1,774,131.45	-	-	1,774,131.45
Pomona	2,487,776.70	(1,261,487.50)	(411,020.68)	(1,858.14)	813,410.38	1,732,713.30	(1,261,487.50)	-	471,225.80
Sacramento	3,528,931.49	-	-	(7,528.93)	3,521,402.56	1,726,916.01	-	-	1,726,916.01
San Bernardino (10)	1,232,042.84	-	-	(566.75)	1,231,476.09	612,457.75	-	-	612,457.75
San Diego (10)	5,789,744.52	-	-	(17,986.24)	5,771,758.28	2,985,665.87	-	-	2,985,665.87
San Francisco	697,250.00	-	-	(479.56)	696,770.44	169,375.00	-	-	169,375.00
San Jose	3,988,975.46	(4,029.71)	-	(16,222.13)	3,968,723.62	1,776,503.29	-	-	1,776,503.29
San Luis Obispo (9)	3,622,573.72	-	-	(5,676.93)	3,616,896.79	2,199,294.78	-	-	2,199,294.78
San Marcos	1,075,808.66	(844,349.91)	-	(11,760.27)	219,698.48	940,437.59	(844,350.09)	-	96,087.50
Sonoma	631,066.00	-	-	(233.10)	630,832.90	272,316.00	-	-	272,316.00
Stanislaus	48,447.50	-	-	(9.35)	48,438.15	8,337.50	-	-	8,337.50
<b>Total</b>	<b>42,587,799.62</b>	<b>(2,109,867.12)</b>	<b>(3,571,827.35)</b>	<b>(80,745.60)</b>	<b>36,825,359.55</b>	<b>22,348,523.33</b>	<b>(2,105,837.59)</b>	<b>(1,713,445.73)</b>	<b>18,529,240.01</b>

CAMPUS ENTRIES ( FIRMS):

DEBIT OBJECT CODE		671000
CREDIT OBJECT CODE		101100

	671000
	101100

CHANCELLORS OFFICE ENTRIES ( FIRMS):

DEBIT OBJECT CODE		101100
CREDIT OBJECT CODE		571000

	101100
	571000

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

(2) Please see FS 2013-01 Attachment 14 for Other Direct Costs.

(3) Consist of both principal and interest payments.

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

(5) Covers debt service obligations only.

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

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

(8) Consist of interest payments only.

(9) Campuses that participated in the issuance of the Build America Bonds (BABs) Series 2010B will receive biannual subsidies originally budgeted at approximately 35% of the interest coming due on November 1 and May 1 of each year. However, due to the recent Federal government's sequestration plan, the subsidy is anticipated to be reduced by 8.7% to a Net 26.3% subsidy. This is subject to change.

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

(10) Debt Service payments due on 11/1/2013 and 5/1/2014 have been reduced given the refunding of the Systemwide Revenue Bonds, Series 2005A and 2005C through the issuance of the Systemwide Revenue Bonds, Series 2013A.

**THE CALIFORNIA STATE UNIVERSITY STUDENT UNION PROGRAM (1)  
2013/14 Quarterly Centrally Paid Direct Program Costs Amount (2)**

	Estimated State Treasurer's Bond Services	Audit Fees	Financial Advisor Retainer Fees (3)	Arbitrage Rebate and Analysis Fees (4)	Rating Agency Surveillance Fees	2013/14 Total Direct Cost Allocation	Quarterly Net Transfer Amount (5)(6)
Bakersfield	1,233.00	3,809.00	-	299.15	212.00	5,553.15	1,388.29
Channel Islands	782.00	3,809.00	-	-	211.00	4,802.00	1,200.50
Chico	4,395.00	3,810.00	-	-	212.00	8,417.00	2,104.25
Dominguez Hills	1,215.00	3,810.00	-	-	212.00	5,237.00	1,309.25
East Bay	1,959.00	3,810.00	-	71.23	212.00	6,052.23	1,513.06
Fresno	1,034.00	3,809.00	-	-	212.00	5,055.00	1,263.75
Fullerton	1,652.00	12,000.00	-	-	212.00	13,864.00	3,466.00
Humboldt	326.00	3,809.00	-	-	212.00	4,347.00	1,086.75
Long Beach	4,252.00	12,000.00	-	321.41	212.00	16,785.41	4,196.35
Los Angeles	1,802.00	3,810.00	-	-	212.00	5,824.00	1,456.00
Northridge	3,664.00	12,000.00	-	-	212.00	15,876.00	3,969.00
Pomona	4,283.00	12,000.00	-	-	212.00	16,495.00	4,123.75
Sacramento	3,896.00	12,000.00	-	257.96	212.00	16,365.96	4,091.49
San Bernardino	1,476.00	3,810.00	-	-	212.00	5,498.00	1,374.50
San Diego	6,963.00	12,000.00	-	-	212.00	19,175.00	4,793.75
San Francisco	413.00	12,000.00	-	-	212.00	12,625.00	3,156.25
San Jose	4,170.00	12,000.00	-	-	212.00	16,382.00	4,095.50
San Luis Obispo	4,238.00	12,000.00	-	-	212.00	16,450.00	4,112.50
San Marcos	2,173.00	3,810.00	-	-	212.00	6,195.00	1,548.75
Sonoma	727.00	12,000.00	-	-	212.00	12,939.00	3,234.75
Stanislaus	23.00	3,809.00	-	-	212.00	4,044.00	1,011.00
<b>Total</b>	<b>50,676.00</b>	<b>161,905.00</b>	<b>-</b>	<b>949.75</b>	<b>4,451.00</b>	<b>217,981.75</b>	<b>54,495.44</b>

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

(2) Please see FS 2013-01 Attachment 13 for Debt Service.

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

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

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

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

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



**THE CALIFORNIA STATE UNIVERSITY STUDENT RECREATION COMPLEX (1)**  
**2013/14 Debt Service Amount (2)**  
**(REVISED August 12, 2013)**

	Debt Service 11/1/13 Payment Including Capitalized Interest and/or CP Earnings (3)	11/1/13 Capitalized Interest CP Earnings (4)	Credit from Closing of Construction Accounts (5)	Balance in the Interest & Redemption (I&R) Fund	Total Net Transfer Amount due on October 1, 2013 (6)(7)	Debt Service 5/1/2014 Payment Including Capitalized Interest and/or CP Earnings (8)	5/1/2014 Capitalized Interest and/or CP Earnings (4)	Total Net Transfer Amount due on April 1, 2014 (6)(7)
			Amount	Amount				
Stanislaus	690,725.00	-	(151,226.66)	(3,798.60)	535,699.74	372,975.00	-	372,975.00
<b>Total</b>	690,725.00	-	(151,226.66)	(3,798.60)	535,699.74	372,975.00	-	372,975.00

**CAMPUS ENTRIES (FIRMS):**

DEBIT OBJECT CODE		671000
CREDIT OBJECT CODE		101100

	671000
	101100

**CHANCELLORS OFFICE ENTRIES (FIRMS):**

DEBIT OBJECT CODE		101100
CREDIT OBJECT CODE		571000

	101100
	571000

- (1) Please contact Rosa Renaud or Angelique Sutanto at (562) 951-4570 for questions on your program.
- (2) Please see FS 2013-01 Attachment 16 for Other Direct Costs.
- (3) Consist of both principal and interest payments.
- (4) Payment comes from bond proceeds (not campus' obligations) during capitalized interest period when applicable.
- (5) Covers debt service obligations only.
- (6) The direct costs will be passed down to campuses through a semi-annual Cash Posting Order (CPO) on October 1 and April 1. The charges should initially pass through the State University Trust (0948) and then allocated to the appropriate program and State/CSU fund.
- (7) Accounting process contact: Dagoberto Escobedo at (562) 951-4561.
- (8) Consist of interest payments only.

**THE CALIFORNIA STATE UNIVERSITY STUDENT RECREATION COMPLEX (1)  
2013/14 Quarterly Centrally Paid Direct Program Costs Amount (2)**

	<b>Estimated State Treasurer's Bond Services</b>	<b>Financial Advisor Retainer Fees (3)</b>	<b>Arbitrage Rebate and Analysis Fees (4)</b>	<b>Rating Agency Surveillance Fees</b>	<b>2013/14 Total Direct Cost Allocation</b>	<b>Quarterly Net Transfer Amount (5)(6)</b>
<b>Stanislaus</b>	878.00	-	206.39	211.00	1,295.39	323.85
<b>Total</b>	878.00	-	206.39	211.00	1,295.39	323.85

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

(2) Please see FS 2013-01 Attachment 15 for Debt Service.

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

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

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

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

THE CALIFORNIA STATE UNIVERSITY HEALTH CENTER FACILITIES FUND (1)  
2013/14 Debt Service Amount (2)  
(REVISED August 12, 2013)

	Debt Service 11/1/13 Payment Including Capitalized Interest and/or CP Earnings (3)	11/1/13 Capitalized Interest CP Earnings (4)	Credit from Closing of Construction Accounts	Balance in the Interest & Redemption (I&R) Fund	Total Net Transfer Amount due on October 1, 2013 (5)(6)	Debt Service 5/1/2014 Payment Including Capitalized Interest and/or CP Earnings (7)	5/1/2014 Capitalized Interest and/or CP Earnings (4)	Total Net Transfer Amount due on April 1, 2014 (5)(6)
			Amount	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	279,818.72	-	(45,916.39)	(358.59)	233,543.74	172,318.68	-	172,318.68
San Diego (8)	838,836.44	-	-	(871.90)	837,964.54	466,750.00	-	466,750.00
San Francisco	-	-	-	-	-	-	-	-
San Jose	-	-	-	-	-	-	-	-
San Luis Obispo	-	-	-	-	-	-	-	-
San Marcos	-	-	-	-	-	-	-	-
Sonoma	-	-	-	-	-	-	-	-
Stanislaus	-	-	-	-	-	-	-	-
<b>Total</b>	<b>1,118,655.16</b>	<b>-</b>	<b>(45,916.39)</b>	<b>(1,230.49)</b>	<b>1,071,508.28</b>	<b>639,068.68</b>	<b>-</b>	<b>639,068.68</b>

CAMPUS ENTRIES (FIRMS):

DEBIT OBJECT CODE	671000
CREDIT OBJECT CODE	101100

	671000
	101100

CHANCELLORS OFFICE ENTRIES (FIRMS):

DEBIT OBJECT CODE	101100
CREDIT OBJECT CODE	571000

	101100
	571000

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

(2) Please see FS 2013-01 Attachment 18 for Other Direct Costs.

(3) Consist of both principal and interest payments.

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

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

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

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

(7) Consist of interest payments only.

(8) Debt Service payments due on 11/1/13 and 5/1/14 have been reduced given the refunding of the Systemwide Revenue Bonds, Series 2005A, through the issuance of the Systemwide Revenue Bonds, Series 2013A.

**THE CALIFORNIA STATE UNIVERSITY HEALTH CENTER FACILITIES FUND (1)  
2013/14 Quarterly Centrally Paid Direct Program Costs Amount (2)**

	Estimated State Treasurer's Bond Services	Financial Advisor Retainer Fees (3)	Arbitrage Rebate and Analysis Fees (4)	Rating Agency Surveillance Fees	2013/14 Total Direct Cost Allocation	Quarterly Net Transfer Amount (5)(6)
Bakersfield	-	-	-	-	-	-
Channel Islands	-	-	-	-	-	-
Chico	-	-	-	-	-	-
Dominguez Hills	-	-	-	-	-	-
East Bay	-	-	-	-	-	-
Fresno	-	-	-	-	-	-
Fullerton	-	-	-	-	-	-
Humboldt	-	-	-	-	-	-
Long Beach	-	-	-	-	-	-
Los Angeles	-	-	-	-	-	-
Maritime Academy	-	-	-	-	-	-
Monterey Bay	-	-	-	-	-	-
Northridge	-	-	-	-	-	-
Pomona	-	-	-	-	-	-
Sacramento	-	-	-	-	-	-
San Bernardino	332.00	-	18.15	211.00	561.15	140.29
San Diego	1,104.00	-	-	211.00	1,315.00	328.75
San Francisco	-	-	-	-	-	-
San Jose	1,258.00	-	-	-	1,258.00	314.50
San Luis Obispo	-	-	-	-	-	-
San Marcos	272.00	6,250.00	-	-	6,522.00	1,630.50
Sonoma	-	-	-	-	-	-
Stanislaus	-	-	-	-	-	-
<b>Total</b>	<b>2,966.00</b>	<b>6,250.00</b>	<b>18.15</b>	<b>422.00</b>	<b>9,656.15</b>	<b>2,414.04</b>

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

(2) Please see FS 2013-01 Attachment 17 for Debt Service.

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

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

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

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

THE CALIFORNIA STATE UNIVERSITY CONTINUING EDUCATION REVENUE FUND (1)  
2013/14 Debt Service Amount (2)  
(REVISED August 12, 2013)

	Debt Service 11/1/13 Payment Including Capitalized Interest and/or CP Earnings (3)	11/1/13 Capitalized Interest CP Earnings (4)	Balance in the Interest & Redemption (I&R) Fund Amount	Total Net Transfer Amount due on October 1, 2013 (5)(6)	Debt Service 5/1/2014 Payment Including Capitalized Interest and/or CP Earnings (7)	5/1/2014 Capitalized Interest and/or CP Earnings (4)	Total Net Transfer Amount due on April 1, 2014 (5)(6)
Bakersfield	-	-	-	-	-	-	-
Channel Islands	-	-	-	-	-	-	-
Chico	-	-	-	-	-	-	-
Dominguez Hills	-	-	-	-	-	-	-
East Bay	-	-	-	-	-	-	-
Fresno	-	-	-	-	-	-	-
Fullerton	-	-	-	-	-	-	-
Humboldt	-	-	-	-	-	-	-
Long Beach	-	-	-	-	-	-	-
Los Angeles	-	-	-	-	-	-	-
Maritime Academy	-	-	-	-	-	-	-
Monterey Bay	-	-	-	-	-	-	-
Northridge	-	-	-	-	-	-	-
Pomona	-	-	-	-	-	-	-
Sacramento	-	-	-	-	-	-	-
San Bernardino	-	-	-	-	-	-	-
San Diego	244,735.00	-	(87.23)	244,647.77	104,350.00	-	104,350.00
San Francisco	-	-	-	-	-	-	-
San Jose	-	-	-	-	-	-	-
San Luis Obispo	-	-	-	-	-	-	-
San Marcos	-	-	-	-	-	-	-
Sonoma	-	-	-	-	-	-	-
Stanislaus	-	-	-	-	-	-	-
<b>Total</b>	<b>244,735.00</b>	<b>-</b>	<b>(87.23)</b>	<b>244,647.77</b>	<b>104,350.00</b>	<b>-</b>	<b>104,350.00</b>

**CAMPUS ENTRIES (FIRMS):**

DEBIT OBJECT CODE	671000
CREDIT OBJECT CODE	101100

	671000
	101100

**CHANCELLORS OFFICE ENTRIES (FIRMS):**

DEBIT OBJECT CODE	101100
CREDIT OBJECT CODE	571000

	101100
	571000

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

(2) Please see FS 2013-01 Attachment 20 for Other Direct Costs.

(3) Consist of both principal and interest payments.

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

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

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

(7) Consist of interest payments only.

**THE CALIFORNIA STATE UNIVERSITY CONTINUING EDUCATION REVENUE FUND (1)  
2013/14 Quarterly Centrally Paid Direct Program Costs Amount (2)**

	Estimated State Treasurer's Bond Services	Financial Advisor Retainer Fees (3)	Arbitrage Rebate and Analysis Fees (4)	Rating Agency Surveillance Fees	2013/14 Total Direct Cost Allocation	Quarterly Net Transfer Amount (5)(6)
Bakersfield	-	-	-	-	-	-
Channel Islands	-	-	-	-	-	-
Chico	-	-	-	-	-	-
Dominguez Hills	-	-	-	-	-	-
East Bay	-	-	-	-	-	-
Fresno	-	-	-	-	-	-
Fullerton	-	-	-	-	-	-
Humboldt	-	-	-	-	-	-
Long Beach	-	-	-	-	-	-
Los Angeles	-	-	-	-	-	-
Maritime Academy	-	-	-	-	-	-
Monterey Bay	-	-	-	-	-	-
Northridge	-	-	-	-	-	-
Pomona	-	-	-	-	-	-
Sacramento	-	-	-	-	-	-
San Bernardino	-	-	-	-	-	-
San Diego	268.00	-	-	211.00	479.00	119.75
San Francisco	-	-	-	-	-	-
San Jose	-	-	-	-	-	-
San Luis Obispo	-	-	-	-	-	-
San Marcos	-	-	-	-	-	-
Sonoma	-	-	-	-	-	-
Stanislaus	-	-	-	-	-	-
<b>Total</b>	268.00	-	-	211.00	479.00	119.75

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

(2) Please see FS 2013-01 Attachment 19 for Debt Service.

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

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

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

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

**Auxiliary Organizations**  
**November 1st 2013 Debt Service Payment**

CAMPUS NAME - PROJECT	BOND SERIES	Principal	Interest	Needed from Campus for SWIFT	Campus Contact	Campus Contact
Monterey Bay - Monterey Bay Foundation	2005C	815,000.00	571,056.25	1,386,056.25		
Monterey Bay - MB Renov (Ref 2003A)	2011A	155,000.00	52,151.25	207,151.25		
Monterey Bay - MB New Housing (Ref 2003A)	2011A	905,000.00	309,963.75	1,214,963.75		
Monterey Bay - MB Renov (Ref 2003A)	2012A	0.00	65,100.00	65,100.00		
Monterey Bay - MB New Housing (Ref 2003A)	2012A	0.00	444,350.00	444,350.00	barbara_zollna@csumb.edu	831-582-4302
<b>Total</b>		<b>\$1,875,000.00</b>	<b>\$1,442,621.25</b>	<b>\$3,317,621.25</b>		
Northridge - Northridge Refunding of COPS	2007A	180,000.00	76,925.00	256,925.00		
Northridge - Northridge Aux Refunding 96 COP's *	2008A	140,000.00	57,137.50	197,137.50		
Northridge - Northridge CORP Food Svcs Renov Proj *	2010A	210,000.00	40,450.00	250,450.00		
Northridge - NR Food Service Center (Ref 2003A)	2011A	150,000.00	53,425.00	203,425.00	margo.dutton@csun.edu	818-677-3173
Northridge - NR Food Service Center (Ref 2003A)	2012A	0.00	66,225.00	66,225.00	robin.patterson@csun.edu	818-677-6554
<b>Total</b>		<b>\$680,000.00</b>	<b>\$294,162.50</b>	<b>\$974,162.50</b>		
Sacramento - SA Bookstore Tax Exempt	2007A	0.00	234,125.00	234,125.00		
Sacramento - SA Bookstore Taxable	2007B	340,000.00	201,994.84	541,994.84		
Sacramento - Univ. Ent. Folsom Hall Refinancing Project *	2011A	420,000.00	623,892.43	1,043,892.43		
Sacramento - SA Radio Station (Ref 2003A)	2011A	95,000.00	32,448.75	127,448.75		
Sacramento - SA Radio Station (Ref 2003A)	2012A	0.00	40,000.00	40,000.00	scalveys@csus.edu	916-278-6789
<b>Total</b>		<b>\$855,000.00</b>	<b>\$1,132,461.02</b>	<b>\$1,987,461.02</b>		
Channel Islands - Channel Islands BAN & Library	2005A	690,000.00	1,556,127.42	2,246,127.42	missy.klep@csuci.edu	805-437-3282
<b>Total</b>		<b>\$690,000.00</b>	<b>\$1,556,127.42</b>	<b>\$2,246,127.42</b>		
Channel Islands - Channel Islands Site Authority	2007A	1,060,000.00	3,255,587.50	4,315,587.50		
Channel Islands - Channel Islands Site Authority	2007B	0.00	117,419.61	117,419.61	missy.klep@csuci.edu	805-437-3282
<b>Total</b>		<b>\$1,060,000.00</b>	<b>\$3,373,007.11</b>	<b>\$4,433,007.11</b>		
Fresno - Fresno Aux Event Center	2005A	4,595,000.00	1,629,585.29	6,224,585.29		
Fresno - 2001 Current Refunding *	2011A	350,000.00	118,956.25	468,956.25	lsimmons@csufresno.edu	559-278-5251
<b>Total</b>		<b>\$4,945,000.00</b>	<b>\$1,748,541.54</b>	<b>\$6,693,541.54</b>		
Los Angeles - LA Auxiliary Housing Acquisition	2005A	740,000.00	619,750.00	1,359,750.00	tleung@cslanet.calstatela.edu	323-343-3571
<b>Total</b>		<b>\$740,000.00</b>	<b>\$619,750.00</b>	<b>\$1,359,750.00</b>		
Pomona - Foundation Housing	2005A	595,000.00	361,750.00	956,750.00		
Pomona - Pomona Refunding 2000 Auxiliary	2007A	185,000.00	72,350.00	257,350.00	cmmarriott@csupomona.edu	
Pomona - Foundation Housing (Ref 2005A)	2013A	0.00	117,184.97	117,184.97	mdcardona@csupomona.edu	909-869-5352
<b>Total</b>		<b>\$780,000.00</b>	<b>\$551,284.97</b>	<b>\$1,331,284.97</b>		
San Diego - Foundation Bioscience	2005A	165,000.00	100,375.00	265,375.00		
San Diego - San Diego Aztec Shops Hsg Acquisition *	2010A	475,000.00	123,275.00	598,275.00		
San Diego - SD Aztec Shops Refunding of 2000 Hsg Rev bonds *	2010A	585,000.00	425,825.00	1,010,825.00		
San Diego - SD Research Foundation Refunding 1998A/1999 *	2010A	555,000.00	229,537.50	784,537.50		
San Diego - San Diego Aztec Shops Hsg Acquisition *	2010B	0.00	591,624.53	591,624.53		
San Diego - SD Research Foundation Refunding 1998A/1999 * (Ref 2001)	2012A	295,000.00	152,375.25	447,375.25		
San Diego - SD Research Foundation Refunding 1998A/1999 * (Ref 2002A)	2012A	110,000.00	233,552.00	343,552.00		
San Diego - SD Research Foundation Refunding 1998A/1999 * (Ref 2002B)	2012B	350,000.00	320,504.70	670,504.70		
San Diego - Foundation Bioscience (Ref 2005A)	2013A	0.00	32,431.48	32,431.48	leavitt@mail.sdsu.edu	619-594-6303
<b>Total</b>		<b>\$2,535,000.00</b>	<b>\$2,209,500.46</b>	<b>\$4,744,500.46</b>		
San Marcos - SM Auxiliary Housing Acquisition	2005A	670,000.00	264,500.00	934,500.00		
San Marcos - SM Auxiliary Housing Acquisition (Ref 2005A)	2013A	0.00	132,292.44	132,292.44	kbaldyga@csusm.edu	760-750-4465
<b>Total</b>		<b>\$670,000.00</b>	<b>\$396,792.44</b>	<b>\$1,066,792.44</b>		
Stanislaus - Stanislaus Bookstore	2008A	95,000.00	114,675.00	209,675.00		
Stanislaus - Stanislaus ABS Refunding 95 COP's *	2008A	230,000.00	66,612.50	296,612.50	jbenevedes@csustan.edu	209-667-3440
<b>Total</b>		<b>\$325,000.00</b>	<b>\$181,287.50</b>	<b>\$506,287.50</b>		
Long Beach - LB 49er Shops Food Services *	2008A	75,000.00	94,037.50	169,037.50		
Long Beach - LB Brooks Clg Acq & 98 Refunding "A & B" *	2008A	550,000.00	434,212.50	984,212.50		
Long Beach - Learning College Renovation *	2009A	360,000.00	364,772.25	724,772.25	snoonan2@csulb.edu	562-985-1702
<b>Total</b>		<b>\$985,000.00</b>	<b>\$893,022.25</b>	<b>\$1,878,022.25</b>		
Fullerton - Fullerton Auxiliary Police Building	2008A	115,000.00	144,500.00	259,500.00		
Fullerton - Fullerton ASC Refunding of 2000A *	2010A	465,000.00	316,262.50	781,262.50		
Fullerton - Fullerton ASC Refunding of 2000B *	2010A	265,000.00	179,737.50	444,737.50	lhultman@fullerton.edu	657-278-8356
<b>Total</b>		<b>\$845,000.00</b>	<b>\$640,500.00</b>	<b>\$1,485,500.00</b>		
San Luis Obispo - Technology Park *	2009A	65,000.00	69,646.94	134,646.94	kperez@calpoly.edu	805-756-7415
<b>Total</b>		<b>\$65,000.00</b>	<b>\$69,646.94</b>	<b>\$134,646.94</b>		
Headquarters Building Authority	2005C	1,345,000.00	421,568.75	1,766,568.75	descobedo@calstate.edu	562-951-4561
<b>Total</b>		<b>\$1,345,000.00</b>	<b>\$421,568.75</b>	<b>\$1,766,568.75</b>		

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

CAMPUS NAME - PROJECT	BOND SERIES	Principal	Interest	Needed from Campus for SWIFT	Campus Contact	Campus Contact
Monterey Bay - Monterey Bay Foundation	2005C	0.00	551,862.50	551,862.50		
Monterey Bay - MB Renov (Ref 2003A)	2011A	0.00	51,725.00	51,725.00		
Monterey Bay - MB New Housing (Ref 2003A)	2011A	0.00	307,475.00	307,475.00		
Monterey Bay - MB Renov (Ref 2003A)	2012A	0.00	65,100.00	65,100.00		
Monterey Bay - MB New Housing (Ref 2003A)	2012A	0.00	444,350.00	444,350.00	<a href="mailto:barbara_zollna@csumb.edu">barbara_zollna@csumb.edu</a>	831-582-4302
<b>Total</b>		<b>\$0.00</b>	<b>\$1,420,512.50</b>	<b>\$1,420,512.50</b>		
Northridge - Northridge Refunding of COPS	2007A	0.00	73,325.00	73,325.00		
Northridge - Northridge Aux Refunding 96 COP's *	2008A	0.00	53,637.50	53,637.50		
Northridge - Northridge CORP Food Svcs Renov Proj *	2010A	0.00	35,350.00	35,350.00		
Northridge - NR Food Service Center (Ref 2003A)	2011A	0.00	53,012.50	53,012.50	<a href="mailto:margo.dutton@csun.edu">margo.dutton@csun.edu</a>	818-677-3173
Northridge - NR Food Service Center (Ref 2003A)	2012A	0.00	66,225.00	66,225.00	<a href="mailto:robin.patterson@csun.edu">robin.patterson@csun.edu</a>	818-677-6554
<b>Total</b>		<b>\$0.00</b>	<b>\$281,550.00</b>	<b>\$281,550.00</b>		
Sacramento - SA Bookstore Tax Exempt	2007A	0.00	234,125.00	234,125.00		
Sacramento - SA Bookstore Taxable	2007B	0.00	193,024.66	193,024.66		
Sacramento - Univ. Ent. Folsom Hall Refinancing Project *	2011A	0.00	622,737.57	622,737.57		
Sacramento - SA Radio Station (Ref 2003A)	2011A	0.00	32,187.50	32,187.50		
Sacramento - SA Radio Station (Ref 2003A)	2012A	0.00	40,000.00	40,000.00	<a href="mailto:scalley@csus.edu">scalley@csus.edu</a>	916-278-6789
<b>Total</b>		<b>\$0.00</b>	<b>\$1,122,074.73</b>	<b>\$1,122,074.73</b>		
Channel Islands - Channel Islands BAN & Library	2005A	0.00	1,538,860.08	1,538,860.08	<a href="mailto:missy.klep@csuci.edu">missy.klep@csuci.edu</a>	805-437-3282
<b>Total</b>		<b>\$0.00</b>	<b>\$1,538,860.08</b>	<b>\$1,538,860.08</b>		
Channel Islands - Channel Islands Site Authority	2007A	0.00	3,234,387.50	3,234,387.50		
Channel Islands - Channel Islands Site Authority	2007B	0.00	117,411.14	117,411.14	<a href="mailto:missy.klep@csuci.edu">missy.klep@csuci.edu</a>	805-437-3282
<b>Total</b>		<b>\$0.00</b>	<b>\$3,351,798.64</b>	<b>\$3,351,798.64</b>		
Fresno - Fresno Aux Event Center	2005A	0.00	1,521,000.00	1,521,000.00		
Fresno - 2001 Current Refunding *	2011A	0.00	117,993.75	117,993.75	<a href="mailto:jsimmons@csufresno.edu">jsimmons@csufresno.edu</a>	559-278-5251
<b>Total</b>		<b>\$0.00</b>	<b>\$1,638,993.75</b>	<b>\$1,638,993.75</b>		
Los Angeles - LA Auxiliary Housing Acquisition	2005A	0.00	601,250.00	601,250.00	<a href="mailto:tleung@cslanet.calstatela.edu">tleung@cslanet.calstatela.edu</a>	323-343-3571
<b>Total</b>		<b>\$0.00</b>	<b>\$601,250.00</b>	<b>\$601,250.00</b>		
Pomona - Pomona Foundation Housing	2005A	0.00	346,875.00	346,875.00		
Pomona - Pomona Refunding 2000 Auxiliary	2007A	0.00	68,650.00	68,650.00	<a href="mailto:cmmarriott@csupomona.edu">cmmarriott@csupomona.edu</a>	
Pomona - Foundation Housing (Ref 2005A)	2013A	0.00	251,125.00	251,125.00	<a href="mailto:mdcardona@csupomona.edu">mdcardona@csupomona.edu</a>	909-869-5352
<b>Total</b>		<b>\$0.00</b>	<b>\$666,650.00</b>	<b>\$666,650.00</b>		
San Diego - San Diego Bioscience	2005A	0.00	96,250.00	96,250.00		
San Diego - San Diego Aztec Shops Hsg Acquisition *	2010A	0.00	111,800.00	111,800.00		
San Diego - SD Aztec Shops Refunding of 2000 Hsg Rev bonds *	2010A	0.00	412,375.00	412,375.00		
San Diego - SD Research Foundation Refunding 1998A/1999 *	2010A	0.00	216,337.50	216,337.50		
San Diego - San Diego Aztec Shops Hsg Acquisition *	2010B	0.00	591,618.42	591,618.42		
San Diego - SD Research Foundation Refunding 1998A/1999 * (Ref 2001)	2012A	0.00	149,425.25	149,425.25		
San Diego - SD Research Foundation Refunding 1998A/1999 * (Ref 2002A)	2012A	0.00	232,452.00	232,452.00		
San Diego - SD Research Foundation Refunding 1998A/1999 * (Ref 2002B)	2012B	0.00	315,597.90	315,597.90		
San Diego - Foundation Bioscience (Ref 2005A)	2013A	0.00	69,500.00	69,500.00	<a href="mailto:leavitt@mail.sdsu.edu">leavitt@mail.sdsu.edu</a>	619-594-6303
<b>Total</b>		<b>\$0.00</b>	<b>\$2,195,356.07</b>	<b>\$2,195,356.07</b>		
San Marcos - SM Auxiliary Housing Acquisition	2005A	0.00	247,750.00	247,750.00		
San Marcos - SM Auxiliary Housing Acquisition (Ref 2005A)	2013A	0.00	283,500.00	283,500.00	<a href="mailto:kbaldyga@csusm.edu">kbaldyga@csusm.edu</a>	760-750-4465
<b>Total</b>		<b>\$0.00</b>	<b>\$531,250.00</b>	<b>\$531,250.00</b>		
Stanislaus - Stanislaus Bookstore	2008A	0.00	112,300.00	112,300.00		
Stanislaus - Stanislaus ABS Refunding 95 COP's *	2008A	0.00	60,862.50	60,862.50	<a href="mailto:jbenevedes@csustan.edu">jbenevedes@csustan.edu</a>	209-667-3440
<b>Total</b>		<b>\$0.00</b>	<b>\$173,162.50</b>	<b>\$173,162.50</b>		
Long Beach - LB 49er Shops Food Services *	2008A	0.00	92,162.50	92,162.50		
Long Beach - LB Brooks Clg Acq & 98 Refunding "A & B" *	2008A	0.00	420,462.50	420,462.50		
Long Beach - Learning College Renovation *	2009A	0.00	356,596.50	356,596.50	<a href="mailto:snoonan2@csulb.edu">snoonan2@csulb.edu</a>	562-985-1702
<b>Total</b>		<b>\$0.00</b>	<b>\$869,221.50</b>	<b>\$869,221.50</b>		
Fullerton - Fullerton Auxiliary Police Building	2008A	0.00	141,625.00	141,625.00		
Fullerton - Fullerton ASC Refunding of 2000A *	2010A	0.00	305,487.50	305,487.50		
Fullerton - Fullerton ASC Refunding of 2000B *	2010A	0.00	173,587.50	173,587.50	<a href="mailto:lhultman@fullerton.edu">lhultman@fullerton.edu</a>	657-278-8356
<b>Total</b>		<b>\$0.00</b>	<b>\$620,700.00</b>	<b>\$620,700.00</b>		
San Luis Obispo - Technology Park *	2009A	0.00	68,171.81	68,171.81	<a href="mailto:kperez@calpoly.edu">kperez@calpoly.edu</a>	805-756-7415
<b>Total</b>		<b>\$0.00</b>	<b>\$68,171.81</b>	<b>\$68,171.81</b>		
Headquarters Building Authority	2005C	0.00	389,893.75	389,893.75	<a href="mailto:descobedo@calstate.edu">descobedo@calstate.edu</a>	562-951-4561
<b>Total</b>		<b>\$0.00</b>	<b>\$389,893.75</b>	<b>\$389,893.75</b>		