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**Jean Gill**  
Assistant Controller

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Date: June 24, 2015 FS 2015-01

To: Vice Presidents for Administration/Finance

From: Jean Gill, Assistant Controller, Financial Services

Subject: **2015/16 Centrally Paid Costs and Debt Service**

Each year the Chancellor's Office allocates direct and indirect costs to campuses as well as Systemwide Revenue Bond (SRB) debt service. The indirect costs are comprised of the Department of Finance State Pro Rata charges and the Chancellor's Office (CO) overhead expenses. The direct costs are comprised of expenses related to the maintenance of the individual bond series. The purpose of this memorandum is to provide a summary of the total costs that will be charged to your campus during the 2015/16 fiscal year.

Campuses will be charged \$14,866,000 (consisting of approximately \$14,206,000 for indirect costs and \$660,000 for direct costs), which will be assessed in four quarterly installments of \$3,716,500 and billed on July 1<sup>st</sup>, October 1<sup>st</sup>, January 1<sup>st</sup>, and April 1<sup>st</sup>. Each campus' portion of the quarterly assessment can be found on the attached summary as well as attachments by program.

In addition, campuses will be assessed a separate transaction in the amount of \$273,080,000 for SRB debt service only. This transaction will occur on October 1<sup>st</sup> and April 1<sup>st</sup>. Please refer to the attached summary and detail by program for your campus' portion of the debt service.

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

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

Thank you for your assistance in this process.

JG:KC:mc

Attachments 1 - 22

Distribution of attachments:

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

**FY15/16 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	26,497	-	-	-	-	4,083.84	13,341	-	-	-	-	-	-	9,072
Bakersfield	6650	207,264	-	88,734	4,479.00	39,262	5,989.32	22,634	-	13,341	-	-	3,920.00	13,341	15,563
San Bernardino	6660	417,023	-	200,491	8,240.00	100,733	13,736.04	62,470	615.00	13,341	-	-	4,056.00	13,341	-
Stanislaus	6670	387,429	-	98,816	3,466.00	58,909	4,418.00	55,154	-	13,341	26,682	1,177.00	2,672.00	27,544	95,250
Chico	6680	441,513	-	113,751	6,256.00	250,506	6,259.24	17,565	-	13,341	13,341	-	7,152.00	13,341	-
Dominguez Hills	6690	545,984	-	370,674	2,927.00	72,855	5,865.88	59,885	-	13,341	-	-	3,806.00	13,341	3,290
Fresno	6700	242,931	-	104,732	-	-	11,027.92	80,232	-	13,341	13,341	-	3,620.00	13,341	3,296
Fullerton	6710	934,811	-	532,851	18,139.00	140,911	11,547.96	119,023	-	34,305	34,305	-	9,424.00	34,305	-
East Bay	6720	453,553	-	267,249	9,987.00	73,115	11,995.08	42,863	-	13,341	13,341	-	4,635.00	14,179	2,848
Humboldt	6730	316,495	-	67,602	5,594.00	184,642	6,657.36	18,863	-	13,341	-	-	2,980.00	13,341	3,474
Long Beach	6740	1,184,906	-	668,700	7,809.00	219,980	22,108.76	112,438	-	34,305	68,610	-	12,104.00	34,305	4,546
Los Angeles	6750	495,604	-	249,324	3,021.00	92,012	5,072.40	93,423	-	13,341	13,341	-	4,386.00	13,341	8,343
Maritime Academy	6752	132,906	-	43,320	4,323.00	82,875	2,139.44	-	-	-	-	-	-	-	249
Monterey Bay	6756	186,395	-	120,120	-	-	5,413.04	39,981	-	-	13,341	-	-	6,548	992
Northridge	6760	1,235,826	3,125	546,233	11,200.00	302,517	16,001.76	186,819	-	34,305	34,305	-	11,478.00	34,305	55,537
Pomona	6770	590,737	-	135,652	13,078.00	186,737	14,954.16	119,986	-	34,305	34,305	-	12,294.00	34,305	5,121
Sacramento	6780	1,116,789	-	625,544	13,846.00	185,610	14,897.28	116,505	-	34,305	68,610	-	11,658.00	34,305	11,509
San Diego	6790	759,025	541	241,661	23,864.00	266,364	18,323.16	54,840	1,325.00	34,305	68,610	-	14,887.00	34,305	-
San Francisco	6800	1,439,306	-	533,311	20,315.00	471,681	9,006.88	71,568	-	34,305	-	-	12,281.00	34,305	252,534
San Jose	6810	1,473,073	-	770,293	27,458.00	303,529	9,342.72	119,923	1,666.00	34,305	-	-	11,994.00	34,305	160,258
San Luis Obispo	6820	1,065,116	-	172,768	40,849.00	639,971	12,623.80	97,320	-	34,305	-	-	12,435.60	34,305	20,539
Sonoma	6830	519,623	-	166,514	21,677.00	58,460	4,312.96	48,706	-	34,305	-	-	8,510.00	94,625	82,513
San Marcos	6840	583,635	-	401,053	-	-	9,586.64	102,576	568.00	13,341	13,341	-	5,292.00	13,341	24,537
Channel Islands	6850	108,910	-	23,063	13,327.00	13,341	2,350.84	13,341	-	13,341	13,341	-	3,464.00	13,341	-
		<b>14,865,353</b>	<b>3,666</b>	<b>6,542,456</b>	<b>259,855.00</b>	<b>3,744,010</b>	<b>227,714.48</b>	<b>1,669,456</b>	<b>4,174.00</b>	<b>489,801</b>	<b>428,814</b>	<b>1,177.00</b>	<b>163,048.60</b>	<b>571,710</b>	<b>759,471</b>

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

**SYSTEMWIDE REVENUE BOND  
FY 15/16 DEBT SERVICE**

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	
			11/1/2015	5/1/2016	11/1/2015	5/1/2016	11/1/2015	5/1/2016	11/1/2015	5/1/2016	11/1/2015	5/1/2016	11/1/2015	5/1/2016	11/1/2015	5/1/2016
Chancellor's Office	6620	2,160,925	-	-	-	-					1,840,931.25	319,993.75				
Bakersfield	6650	3,468,395	-	-	1,192,320.07	730,550.00									1,049,300.00	496,225.00
San Bernardino	6660	7,757,725	-	-	2,393,621.50	955,096.00	1,465,103.50	592,541.50	284,768.72	167,193.68					1,349,050.00	550,350.00
Stanislaus	6670	2,811,725	-	-	717,200.00	296,950.00					516,462.50	157,712.50	701,575.00	358,200.00	57,437.50	6,187.50
Chico	6680	11,243,588	-	-	3,117,326.02	1,511,411.48	489,199.96	243,300.04			149,550.00	58,200.00			3,903,300.00	1,771,300.00
Dominguez Hills	6690	2,379,900	-	-	718,950.00	90,325.00									1,115,875.00	454,750.00
Fresno	6700	6,409,713	-	-							3,629,768.75	1,467,118.75			934,900.00	377,925.00
Fullerton	6710	22,917,723	-	-	7,839,307.25	4,644,997.52	3,036,600.01	1,177,818.24			2,580,600.00	1,201,150.00			1,787,500.00	649,750.00
East Bay	6720	8,296,049	-	-	3,711,904.00	1,650,525.00					259,750.00	55,650.00			1,697,288.06	920,932.19
Humboldt	6730	4,470,869	-	-	2,796,941.42	1,234,814.83									321,806.25	117,306.25
Long Beach	6740	11,610,075	-	-	358,425.00	5,750.00	2,260,800.00	903,212.50			1,933,122.25	821,471.50			3,518,998.02	1,808,295.73
Los Angeles	6750	5,717,947	-	-	623,743.83	171,827.73	561,375.00	168,675.00			1,401,750.00	561,250.00			1,551,450.00	677,875.00
Maritime Academy	6752	1,854,488	-	-	1,198,018.99	656,468.51										
Monterey Bay	6756	4,746,075	-	-							3,418,175.00	1,327,900.00				
Northridge	6760	16,123,914	-	-	5,499,504.24	1,271,770.00	2,163,193.75	786,693.75			1,016,375.00	249,025.00			3,454,748.20	1,682,604.20
Pomona	6770	15,715,090	-	-	4,136,926.23	2,190,923.77	1,544,000.00	568,000.00			1,448,625.00	597,875.00			3,547,657.56	1,681,082.30
Sacramento	6780	14,092,132	-	-	2,529,537.50	1,186,787.50	1,630,231.25	564,893.75			2,026,999.77	1,078,507.48			3,475,925.94	1,599,249.06
San Diego	6790	26,738,730	246,550.00	97,925.00	4,072,391.00	2,527,414.03	1,520,375.00	337,437.50	922,375.00	420,125.00	5,343,391.77	2,373,201.80			6,047,665.38	2,829,878.37
San Francisco	6800	17,145,338	-	-	11,360,464.33	4,674,929.42	167,071.86	79,996.89							721,000.00	141,875.00
San Jose	6810	22,219,492	-	-	10,316,125.00	4,671,162.50			908,597.83	557,775.00					4,099,927.96	1,665,903.29
San Luis Obispo	6820	26,707,472	-	-	12,577,562.50	7,099,212.50	1,395,262.50	611,750.00			136,809.44	65,134.31			2,689,271.08	2,132,469.78
Sonoma	6830	14,363,775	-	-	8,830,499.74	4,039,537.50	420,006.25	148,381.25							661,575.00	263,775.00
San Marcos	6840	7,430,400	-	-			1,938,563.95	950,712.30	195,100.00	118,975.00	1,202,000.00	474,250.00			1,641,736.38	909,062.59
Channel Islands	6850	16,697,375	-	-	2,369,088.44	1,104,788.20	131,292.81	55,368.05			7,397,332.11	4,677,823.64			619,053.38	342,627.87
		<b>273,078,912</b>	<b>246,550.00</b>	<b>97,925.00</b>	<b>86,359,857.06</b>	<b>40,715,241.49</b>	<b>18,723,075.84</b>	<b>7,188,780.77</b>	<b>2,310,841.55</b>	<b>1,264,068.68</b>	<b>34,301,642.84</b>	<b>15,486,263.73</b>	<b>701,575.00</b>	<b>358,200.00</b>	<b>44,245,465.71</b>	<b>21,079,424.13</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  
2015/16 Centrally Paid Indirect Costs <sup>(1)</sup>**

	Chancellor's Office	State Prorata (Health Benefit Portion)	State Prorata (Admin. Portion)	Total 2015/16 Indirect Cost Allocation	Quarterly Amount <sup>(1)</sup>
Bakersfield	9,303	25,921	4,038	39,262	9,815.50
Channel Islands	9,303	-	4,038	13,341	3,335.25
Chico	9,303	237,165	4,038	250,506	62,626.50
Dominguez Hills	9,303	59,514	4,038	72,855	18,213.75
East Bay	9,303	59,774	4,038	73,115	18,278.75
Fresno (9)	-	-	-	-	-
Fullerton	23,921	106,606	10,384	140,911	35,227.75
Humboldt	9,303	171,301	4,038	184,642	46,160.50
Long Beach	23,921	185,675	10,384	219,980	54,995.00
Los Angeles	9,303	78,671	4,038	92,012	23,003.00
Maritime Academy	9,303	69,534	4,038	82,875	20,718.75
Monterey Bay (9)	-	-	-	-	-
Northridge	23,921	268,212	10,384	302,517	75,629.25
Pomona	23,921	152,432	10,384	186,737	46,684.25
Sacramento	23,921	151,305	10,384	185,610	46,402.50
San Bernardino	9,303	87,392	4,038	100,733	25,183.25
San Diego	23,921	232,059	10,384	266,364	66,591.00
San Francisco	23,921	437,376	10,384	471,681	117,920.25
San Jose	23,921	269,224	10,384	303,529	75,882.25
San Luis Obispo	23,921	605,666	10,384	639,971	159,992.75
San Marcos (9)	-	-	-	-	-
Sonoma	23,921	24,155	10,384	58,460	14,615.00
Stanislaus	9,303	45,568	4,038	58,909	14,727.25

**Total 332,240 3,267,550 144,220 3,744,010 936,002.50**

**CSU Fund 531 531 531**

**CAMPUS ENTRIES (FIRMS):**

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

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

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

- (1) Transfers to occur on or about **July 1, October 1, January 1, and April 1.**
- (2) The indirect costs (both State pro rata and Chancellor's Office overhead) are passed down to campuses through quarterly Cash Posting Orders. The charges should be posted to the appropriate CSU fund and object codes indicated above.
- (3) The greatest portion of the State Pro Rata, which is the health benefits costs, is passed on to campuses based on where retirement expenses were recorded two fiscal years ago.
- (4) With respect to Chancellor's Office Overhead, total charges for 2015/2016 are the same as last year at an aggregated level across all programs.
- (5) Distribution methodology: unchanged from prior years with campuses classified into two groups, large and medium/small, based on prior year revenues for the enterprise programs. The ten campuses with higher revenue bases will be allocated three-quarters of the indirect pro rata charges. The medium/small campuses will be allocated the remaining one-quarter of the costs.
- (6) Please note that the State pro rata and Chancellor's Office overhead costs will be charged to all enterprise funds. Auxiliary Organizations that have debt, whether that debt is issued through the Systemwide Revenue Bond program or through the auxiliary itself, will also be allocated a portion of the costs.
- (7) Accounting process contact: Dago Escobedo at (562) 951-4561
- (8) Centrally paid direct costs, which mainly consists of debt service, transfer dates are different (semi-annual) and are in a separate attachment.
- (9) The housing facilities at this campus are managed by an auxiliary organization. The charges related to these campuses can be found on Attachment 7.

**THE CALIFORNIA STATE UNIVERSITY  
PARKING PROGRAM  
2015/16 Centrally Paid Indirect Costs <sup>(1)</sup>**

	Chancellor's Office	State Prorata (Health Benefit Portion)		State Prorata (Admin. Portion)	Total 2015/16 Indirect Cost Allocation	Quarterly Amount <sup>(1)</sup>
		Parking Fees	Fines & Forfeitures			
Bakersfield	9,303	9,293	-	4,038	22,634	5,658.50
Channel Islands	9,303	-	-	4,038	13,341	3,335.25
Chico	9,303	4,224	-	4,038	17,565	4,391.25
Dominguez Hills	9,303	41,687	4,857	4,038	59,885	14,971.25
East Bay	9,303	29,522	-	4,038	42,863	10,715.75
Fresno	9,303	46,824	20,067	4,038	80,232	20,058.00
Fullerton	23,921	80,569	4,149	10,384	119,023	29,755.75
Humboldt	9,303	5,522	-	4,038	18,863	4,715.75
Long Beach	23,921	44,705	33,428	10,384	112,438	28,109.50
Los Angeles	9,303	77,183	2,899	4,038	93,423	23,355.75
Maritime Academy	-	-	-	-	-	-
Monterey Bay	9,303	19,106	7,534	4,038	39,981	9,995.25
Northridge	23,921	116,153	36,361	10,384	186,819	46,704.75
Pomona	23,921	69,907	15,774	10,384	119,986	29,996.50
Sacramento	23,921	69,501	12,699	10,384	116,505	29,126.25
San Bernardino	9,303	33,602	15,527	4,038	62,470	15,617.50
San Diego	23,921	20,535	-	10,384	54,840	13,710.00
San Francisco	23,921	32,262	5,001	10,384	71,568	17,892.00
San Jose	23,921	85,618	-	10,384	119,923	29,980.75
San Luis Obispo	23,921	57,136	5,879	10,384	97,320	24,330.00
San Marcos	9,303	84,508	4,727	4,038	102,576	25,644.00
Sonoma	23,921	7,090	7,311	10,384	48,706	12,176.50
Stanislaus	9,303	39,814	1,999	4,038	55,154	13,788.50
Chancellor's Office	9,303	-	-	4,038	13,341	3,335.25
<b>Total</b>	<b>360,149</b>	<b>974,761</b>	<b>178,212</b>	<b>156,334</b>	<b>1,669,456</b>	<b>417,364.00</b>
<b>CSU Fund</b>	<b>472</b>	<b>472</b>	<b>471</b>	<b>472</b>		

**CAMPUS ENTRIES (FIRMS):**

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

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

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

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

(2) The indirect costs (both State pro rata and Chancellor's Office overhead) are passed down to campuses through quarterly Cash Posting Orders. The charges should be posted to the appropriate CSU fund and object codes indicated above.

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

(4) With respect to Chancellor's Office Overhead, total charges for 2015/2016 are the same as last year at an aggregated level across all programs.

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

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

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

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

**THE CALIFORNIA STATE UNIVERSITY  
STUDENT UNION PROGRAM  
2015/16 Centrally Paid Indirect Costs <sup>(1)</sup>**

	Chancellor's Office	State Prorata (Health Benefit Portion)	State Prorata (Administrative Portion)	TOTAL 2015/16 Indirect Cost Allocation	QUARTERLY AMOUNT <sup>(2)</sup>
Bakersfield	9,303	-	4,038	13,341	3,335.25
Channel Islands	9,303	-	4,038	13,341	3,335.25
Chico	9,303	-	4,038	13,341	3,335.25
Dominguez Hills	9,303	-	4,038	13,341	3,335.25
East Bay	9,303	838	4,038	14,179	3,544.75
Fresno	9,303	-	4,038	13,341	3,335.25
Fullerton	23,921	-	10,384	34,305	8,576.25
Humboldt	9,303	-	4,038	13,341	3,335.25
Long Beach	23,921	-	10,384	34,305	8,576.25
Los Angeles	9,303	-	4,038	13,341	3,335.25
Monterey Bay	-	6,548	-	6,548	1,637.00
Northridge	23,921	-	10,384	34,305	8,576.25
Pomona	23,921	-	10,384	34,305	8,576.25
Sacramento	23,921	-	10,384	34,305	8,576.25
San Bernardino	9,303	-	4,038	13,341	3,335.25
San Diego	23,921	-	10,384	34,305	8,576.25
San Francisco	23,921	-	10,384	34,305	8,576.25
San Jose	23,921	-	10,384	34,305	8,576.25
San Luis Obispo	23,921	-	10,384	34,305	8,576.25
San Marcos	9,303	-	4,038	13,341	3,335.25
Sonoma	23,921	60,320	10,384	94,625	23,656.25
Stanislaus	9,303	14,203	4,038	27,544	6,886.00

<b>Total</b>	<b>341,543</b>	<b>81,909</b>	<b>148,258</b>	<b>571,710</b>	<b>142,927.50</b>
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<b>CSU Fund</b>	<b>534</b>	<b>534</b>	<b>534</b>
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**CAMPUS ENTRIES (FIRMS):**

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

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

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

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

(2) The indirect costs (both State pro rata and Chancellor's Office overhead) are passed down to campuses through quarterly Cash Posting Orders. The charges should be posted to the appropriate CSU fund and object codes indicated above.

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

(4) With respect to Chancellor's Office Overhead, total charges for 2015/2016 are the same as last year at an aggregated level across all programs.

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

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

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

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

**THE CALIFORNIA STATE UNIVERSITY**  
**Health Center Facilities Fund**  
**2015/16 Centrally Paid Indirect Costs <sup>(1)</sup>**

	Chancellor's Office	State Prorata (Admin. Portion)	Total 2015/16 Indirect Cost Allocation	Quarterly Amount <sup>(1)</sup>
Bakersfield	9,303	4,038	13,341	3,335.25
Channel Islands	9,303	4,038	13,341	3,335.25
Chico	9,303	4,038	13,341	3,335.25
Dominguez Hills	9,303	4,038	13,341	3,335.25
East Bay	9,303	4,038	13,341	3,335.25
Fresno	9,303	4,038	13,341	3,335.25
Fullerton	23,921	10,384	34,305	8,576.25
Humboldt	9,303	4,038	13,341	3,335.25
Long Beach	23,921	10,384	34,305	8,576.25
Los Angeles	9,303	4,038	13,341	3,335.25
Maritime Academy	-	-	-	-
Monterey Bay	-	-	-	-
Northridge	23,921	10,384	34,305	8,576.25
Pomona	23,921	10,384	34,305	8,576.25
Sacramento	23,921	10,384	34,305	8,576.25
San Bernardino	9,303	4,038	13,341	3,335.25
San Diego	23,921	10,384	34,305	8,576.25
San Francisco	23,921	10,384	34,305	8,576.25
San Jose	23,921	10,384	34,305	8,576.25
San Luis Obispo	23,921	10,384	34,305	8,576.25
San Marcos	9,303	4,038	13,341	3,335.25
Sonoma	23,921	10,384	34,305	8,576.25
Stanislaus	9,303	4,038	13,341	3,335.25

<b>Total</b>	<b>341,543</b>	<b>148,258</b>	<b>489,801</b>	<b>122,450.25</b>
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<b>CSU Fund</b>	<b>452</b>	<b>452</b>
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**CAMPUS ENTRIES (FIRMS):**

DEBIT OBJECT CODE	660025	612001	
CREDIT OBJECT CODE	101100	101100	

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

DEBIT OBJECT CODE	101100	101100	
CREDIT OBJECT CODE	580194	612001	

- (1) Transfers to occur on or about **July 1, October 1, January 1, and April 1.**
- (2) The indirect costs (both State pro rata and Chancellor's Office overhead) are passed down to campuses through quarterly Cash Posting Orders. The charges should be posted to the appropriate CSU fund and object codes indicated above.
- (3) The greatest portion of the State Pro Rata, which is the health benefits costs, is passed on to campuses based on where retirement expenses were recorded two fiscal years ago.
- (4) With respect to Chancellor's Office Overhead, total charges for 2015/2016 are the same as last year at an aggregated level across all programs.
- (5) Distribution methodology: unchanged from prior years with campuses classified into two groups, large and medium/small, based on prior year revenues for the enterprise programs. The ten campuses with higher revenue bases will be allocated three-quarters of the indirect pro rata charges. The medium/small campuses will be allocated the remaining one-quarter of the costs.
- (6) Please note that the State pro rata and Chancellor's Office overhead costs will be charged to all enterprise funds. Auxiliary Organizations that have debt, whether that debt is issued through the Systemwide Revenue Bond program or through the auxiliary itself, will also be allocated a portion of the costs.
- (7) Accounting process contact: Dago Escobedo at (562) 951-4561
- (8) Centrally paid direct costs, which mainly consists of debt service, transfer dates are different (semi-annual) and are in a separate attachment.



**THE CALIFORNIA STATE UNIVERSITY**  
**Auxiliary Organizations and Other**  
**2015/16 Centrally Paid Indirect Costs**

	Chancellor's Office	State Prorata (Health Portion)	(Admin. Portion)	Total 2015/16 Indirect Cost Allocation	Quarterly Amount <sup>(1)</sup>
Channel Islands Site Authority	9,303	-	4,038	13,341	3,335.25
Chico Research Foundation	9,303	-	4,038	13,341	3,335.25
East Bay Foundation	9,303	-	4,038	13,341	3,335.25
Fresno Association	9,303	-	4,038	13,341	3,335.25
Fullerton Auxiliary Services Corporation	23,921	-	10,384	34,305	8,576.25
Long Beach Foundation	23,921	-	10,384	34,305	8,576.25
Long Beach Forty-Niner Shops	23,921	-	10,384	34,305	8,576.25
Los Angeles University Auxiliary Services	9,303	-	4,038	13,341	3,335.25
Monterey Bay Foundation	9,303	-	4,038	13,341	3,335.25
Northridge University Corporation	23,921	-	10,384	34,305	8,576.25
Pomona Foundation	23,921	-	10,384	34,305	8,576.25
Sacramento Capital Public Radio Station	23,921	-	10,384	34,305	8,576.25
Sacramento University Enterprises, Inc.	23,921	-	10,384	34,305	8,576.25
San Diego Research Foundation	23,921	-	10,384	34,305	8,576.25
San Diego Aztec Shops	23,921	-	10,384	34,305	8,576.25
San Marcos University Corporation	9,303	-	4,038	13,341	3,335.25
Stanislaus Auxiliary and Business Services	9,303	-	4,038	13,341	3,335.25
Stanislaus Recreation Center	9,303	-	4,038	13,341	3,335.25
<b>Total</b>	<b>299,016</b>	<b>-</b>	<b>129,798</b>	<b>428,814</b>	<b>107,203.50</b>
<b>CSU Fund</b>	<b>537</b>		<b>537</b>		
<b>CAMPUS ENTRIES (FIRMS):</b>					
DEBIT OBJECT CODE	660025		612001		
CREDIT OBJECT CODE	101100		101100		
<b>CHANCELLOR'S OFFICE ENTRIES (FIRMS):</b>					
DEBIT OBJECT CODE	101100		101100		
CREDIT OBJECT CODE	580194		612001		

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

(2) The indirect costs (both State pro rata and Chancellor's Office overhead) are passed down to campuses through quarterly Cash Posting Orders. The charges should be posted to the appropriate CSU fund and object codes indicated above.

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

(4) With respect to Chancellor's Office Overhead, total charges for 2015/2016 are the same as last year at an aggregated level across all programs.

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

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

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

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

CSU Office of the Chancellor  
 SW Extended Education  
 Centrally Paid Indirect Cost Distribution  
 FY 2015/2016

Agency	Campuses	All Revenue Sources as of 6/30/2014	Commission on Extended University Grants only <sup>2</sup>	Systemwide Dean's and Commission Office	Chancellor's Office - Overhead <sup>3</sup>	Total Administrative Costs	State ProRata <sup>4</sup>	Total Indirect Cost Allocation	12/13 Revenue Percentages	Prior Year Adjustment <sup>5</sup>	Total Amount	Quarterly CPO Amount	
		A	B	C	D	B + C + D = E	F	E + F = G	H	I	G + I = J	J / 4	
6650	Bakersfield	3,644,640	1.11%	3,881	7,056	2,941	13,878	74,856	88,734	0.000%	0.00	88,734	22,184
6660	San Bernardino	7,117,246	2.16%	7,580	13,779	5,744	27,103	173,388	200,491	0.000%	0.00	200,491	50,123
6670	Stanislaus	6,181,202	1.88%	6,583	11,967	4,989	23,539	75,277	98,816	0.000%	0.00	98,816	24,705
6680	Chico	4,763,483	1.45%	5,073	9,222	3,844	18,139	95,612	113,751	0.000%	0.00	113,751	28,438
6690	Dominguez Hills	16,974,870	5.15%	18,078	32,864	13,700	64,642	306,032	370,674	0.000%	0.00	370,674	92,669
6700	Fresno	7,955,379	2.41%	8,472	15,402	6,421	30,295	74,437	104,732	0.000%	0.00	104,732	26,184
6710	Fullerton	27,755,394	8.42%	29,559	53,735	22,401	105,694	427,157	532,851	0.000%	0.00	532,851	133,213
6720	East Bay	17,795,344	5.40%	18,952	34,452	14,362	67,765	199,483	267,249	0.000%	0.00	267,249	66,813
6730	Humboldt	4,133,982	1.25%	4,403	8,003	3,336	15,742	51,860	67,602	0.000%	0.00	67,602	16,901
6740	Long Beach	32,395,163	9.83%	34,500	62,717	26,145	123,363	545,338	668,700	0.000%	0.00	668,700	167,176
6750	Los Angeles	13,191,062	4.00%	14,048	25,538	10,646	50,232	199,092	249,324	0.000%	0.00	249,324	62,331
6752	Maritime Academy	1,730,302	0.53%	1,843	3,350	1,397	6,590	36,730	43,320	0.000%	0.00	43,320	10,830
6756	Monterey Bay	6,584,034	2.00%	7,012	12,747	5,314	25,073	95,047	120,120	0.000%	0.00	120,120	30,031
6760	Northridge	37,683,074	11.43%	40,132	72,955	30,413	143,499	402,734	546,233	0.000%	0.00	546,233	136,559
6770	Pomona	9,871,066	3.00%	10,512	19,111	7,967	37,590	98,062	135,652	0.000%	0.00	135,652	33,914
6780	Sacramento	28,152,165	8.54%	29,981	54,503	22,721	107,205	518,338	625,544	0.000%	0.00	625,544	156,386
6790	San Diego	15,194,538	4.61%	16,182	29,417	12,263	57,862	183,800	241,661	0.000%	0.00	241,661	60,416
6800	San Francisco	19,616,656	5.95%	20,891	37,978	15,832	74,701	458,610	533,311	0.000%	0.00	533,311	133,328
6810	San Jose	29,526,084	8.96%	31,445	57,163	23,830	112,438	657,855	770,293	0.000%	0.00	770,293	192,574
6820	San Luis Obispo	9,058,024	2.75%	9,647	17,536	7,310	34,493	138,275	172,768	0.000%	0.00	172,768	43,192
6830	Sonoma	7,021,209	2.13%	7,477	13,593	5,667	26,737	139,777	166,514	0.000%	0.00	166,514	41,629
6840	San Marcos	17,183,370	5.21%	18,300	33,267	13,868	65,435	335,618	401,053	0.000%	0.00	401,053	100,264
6850	Channel Islands	6,056,442	1.84%	6,450	11,725	4,888	23,063	-	23,063	0.000%	0.00	23,063	5,766
		<b>329,584,728</b>	<b>100%</b>	<b>351,000</b>	<b>638,079</b>	<b>265,999</b>	<b>1,255,078</b>	<b>5,287,378</b>	<b>\$ 6,542,456</b>	<b>0.000%</b>	<b>0</b>	<b>6,542,456</b>	<b>1,635,626</b>

**CAMPUS ENTRIES (FIRMS):**

<b>ZERO OUT</b>											
DEBIT OBJECT CODE		<b>660025</b>	<b>660025</b>	<b>660025</b>		<b>612001</b>				<b>660025</b>	
CREDIT OBJECT CODE		<b>101100</b>	<b>101100</b>	<b>101100</b>		<b>101100</b>				<b>101100</b>	

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

DEBIT OBJECT CODE		<b>101100</b>	<b>101100</b>	<b>101100</b>		<b>101100</b>				<b>101100</b>	
CREDIT OBJECT CODE		<b>580194</b>	<b>580194</b>	<b>580194</b>		<b>612001</b>				<b>580194</b>	

- Includes all revenues sources recorded in Trust Fund 0948 (CSU Fund 441) with the exception of Early Start Program and the CSU Institute for Palliative Care.
  - The approved 15/16 budget amount includes Campus Grants.
  - The 15/16 budget includes Financial Service and Academic Affairs at the Chancellor's Office and has been approved by the Commission and Chancellor White.
  - Allocation methodology is based on campus' prior year retirement expense as a percent of the systems total retirement costs.
  - This year's Prior Year Adjustment will not be returned to the campuses. The funds will be retained at CO for the \$250K funding of the Economic Impact Study. This contains the return of surplus from SW Dean's Office in the amount of \$76,428.95 plus investment earnings \$9,757.84 and the Commission Office in the amount of \$15,710.30. All prior year unspent campus grants funds will be retained at the Chancellor's office, \$188,000.
- \* Numbers are rounded up to the nearest dollar  
 \*\* Please contact Silvia Aguilar at saguilar@calstate.edu if you have any questions.

**THE CALIFORNIA STATE UNIVERSITY HOUSING PROGRAM (1)**  
**2015/16 Debt Service Amount (2)**

	Debt Service 11/1/15 Payment Including Capitalized Interest and/or CP Earnings (3)	11/1/15 Capitalized Interest and/or CP Earnings (4)	Credit from Closing of Construction Accounts (5) Amount	Credit from Closing of Capitalized Interest Accounts (3) Amount	Affordable Student Housing Grant (6)	Affordable Student Housing Loans	Total Net Transfer Amount due on October 1, 2015 (7)(8)
Bakersfield	1,197,450.00	(5,129.93)	-	-	-	-	1,192,320.07
Channel Islands	2,369,088.44	-	-	-	-	-	2,369,088.44
Chico	3,117,326.02	-	-	-	-	-	3,117,326.02
Dominguez Hills	718,950.00	-	-	-	-	-	718,950.00
East Bay	3,792,850.00	-	-	-	(149,000.00)	68,054.00	3,711,904.00
Fresno	-	-	-	-	-	-	-
Fullerton (10)	8,286,449.98	-	(288,805.73)	-	(201,000.00)	42,663.00	7,839,307.25
Humboldt	2,796,941.42	-	-	-	-	-	2,796,941.42
Long Beach	358,425.00	-	-	-	-	-	358,425.00
Los Angeles (10)	591,578.57	-	(13,752.74)	-	-	45,918.00	623,743.83
Maritime Academy	1,198,018.99	-	-	-	-	-	1,198,018.99
Northridge	5,501,270.00	(1,765.76)	-	-	-	-	5,499,504.24
Pomona	4,136,926.23	-	-	-	-	-	4,136,926.23
Sacramento	2,529,537.50	-	-	-	-	-	2,529,537.50
San Bernardino	2,393,621.50	-	-	-	-	-	2,393,621.50
San Diego	5,239,766.00	(1,167,375.00)	-	-	-	-	4,072,391.00
San Francisco	11,360,464.33	-	-	-	-	-	11,360,464.33
San Jose	13,186,650.00	(2,870,525.00)	-	-	-	-	10,316,125.00
San Luis Obispo	12,577,562.50	-	-	-	-	-	12,577,562.50
Sonoma	8,830,500.00	-	-	(0.26)	-	-	8,830,499.74
Stanislaus	717,200.00	-	-	-	-	-	717,200.00
<b>Total</b>	<b>90,900,576.48</b>	<b>(4,044,795.69)</b>	<b>(302,558.47)</b>	<b>(0.26)</b>	<b>(350,000.00)</b>	<b>156,635.00</b>	<b>86,359,857.06</b>
<b>CSU Fund</b>	<b>531</b>	<b>531</b>	<b>531</b>	<b>531</b>	<b>531</b>	<b>531</b>	

Debt Service 5/1/2016 Payment Including Capitalized Interest and/or CP Earnings (9)	5/1/2016 Capitalized Interest and/or CP Earnings (4)	Total Net Transfer Amount due on April 1, 2016 (7)(8)
730,550.00	-	730,550.00
1,104,788.20	-	1,104,788.20
1,511,411.48	-	1,511,411.48
90,325.00	-	90,325.00
1,650,525.00	-	1,650,525.00
-	-	-
4,644,997.52	-	4,644,997.52
1,234,814.83	-	1,234,814.83
5,750.00	-	5,750.00
171,827.73	-	171,827.73
656,468.51	-	656,468.51
1,271,770.00	-	1,271,770.00
2,190,923.77	-	2,190,923.77
1,186,787.50	-	1,186,787.50
955,096.00	-	955,096.00
2,529,890.25	(2,476.22)	2,527,414.03
4,674,929.42	-	4,674,929.42
7,541,687.50	(2,870,525.00) (11)	4,671,162.50
7,099,212.50	-	7,099,212.50
4,039,537.50	-	4,039,537.50
296,950.00	-	296,950.00
<b>43,588,242.71</b>	<b>(2,873,001.22)</b>	<b>40,715,241.49</b>
<b>531</b>	<b>531</b>	

**CAMPUS ENTRIES ( FIRMS):**

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

671000	671000	671000
101100	101100	101100

**CHANCELLORS OFFICE ENTRIES ( FIRMS):**

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

101100	101100	101100
571000	571000	571000

- (1) Please contact Rosa Renaud or Angellique Sutanto at (562) 951-4570 for questions on your program.
- (2) Please see FS 2015-01 Attachment 10 for Other Direct Costs.
- (3) Consist of both principal and interest payments.
- (4) Payment comes from bond proceeds (not campus' obligations) during capitalized interest period when applicable.
- (5) Covers debt service obligations only.
- (6) The affordable student housing grant will be discontinued after the final debt service due on 11/1/15 of the original Housing System Revenue Bonds, Series AD. **This is the last grant.**
- (7) The direct costs will be passed down to campuses through a semi-annual Cash Posting Order (CPO) on October 1 and April 1. The charges should initially pass through the State University Trust (0948) and then allocated to the appropriate program and State/CSU fund.
- (8) Accounting process contact: Dagoberto Escobedo at (562) 951-4561.
- (9) Consist of interest payments only.
- (10) Campuses that participated in the issuance of the Build America Bonds (BABs) Series 2010B will receive biannual subsidies originally budgeted at approximately 35% of the interest coming due on November 1 and May 1 of each year. However, due to the recent Federal government's sequestration plan, the subsidy is anticipated to be reduced by 7.3% to a Net 27.7% 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.
- (11) Final capitalized interest payment will occur on November 1, 2016.

**THE CALIFORNIA STATE UNIVERSITY HOUSING PROGRAM (1)  
2015/16 Quarterly Centrally Paid Direct Program Costs Amount (2)**

	Estimated State Treasurer's Bond Services	Audit Fees	Financial Advisor Retainer Fees (3)	Rating Agency Surveillance Fees	2015/16 Total Direct Cost Allocation	Quarterly Net Transfer Amount (4)(5)
Bakersfield	1,828.00	2,381.00	-	270.00	4,479.00	1,119.75
Channel Islands	7,551.00	2,381.00	3,125.00	270.00	13,327.00	3,331.75
Chico	3,605.00	2,381.00	-	270.00	6,256.00	1,564.00
Dominguez Hills	276.00	2,381.00	-	270.00	2,927.00	731.75
East Bay	4,211.00	2,381.00	3,125.00	270.00	9,987.00	2,496.75
Fresno	-	-	-	-	-	-
Fullerton	10,369.00	7,500.00	-	270.00	18,139.00	4,534.75
Humboldt	2,943.00	2,381.00	-	270.00	5,594.00	1,398.50
Long Beach	39.00	7,500.00	-	270.00	7,809.00	1,952.25
Los Angeles	370.00	2,381.00	-	270.00	3,021.00	755.25
Maritime Academy	1,673.00	2,380.00	-	270.00	4,323.00	1,080.75
Northridge	3,430.00	7,500.00	-	270.00	11,200.00	2,800.00
Pomona	5,308.00	7,500.00	-	270.00	13,078.00	3,269.50
Sacramento	6,076.00	7,500.00	-	270.00	13,846.00	3,461.50
San Bernardino	2,464.00	2,381.00	3,125.00	270.00	8,240.00	2,060.00
San Diego	16,094.00	7,500.00	-	270.00	23,864.00	5,966.00
San Francisco	12,545.00	7,500.00	-	270.00	20,315.00	5,078.75
San Jose	19,688.00	7,500.00	-	270.00	27,458.00	6,864.50
San Luis Obispo	33,079.00	7,500.00	-	270.00	40,849.00	10,212.25
Sonoma	10,782.00	7,500.00	3,125.00	270.00	21,677.00	5,419.25
Stanislaus	815.00	2,381.00	-	270.00	3,466.00	866.50
<b>Total</b>	<b>143,146.00</b>	<b>98,809.00</b>	<b>12,500.00</b>	<b>5,400.00</b>	<b>259,855.00</b>	<b>64,963.75</b>
<b>CSU Fund</b>	<b>531</b>	<b>531</b>	<b>531</b>	<b>531</b>	<b>531</b>	

**CAMPUS ENTRIES ( FIRMS):**

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

**CHANCELLORS OFFICE ENTRIES ( FIRMS):**

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

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

(2) Please see FS 2015-01 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) The direct costs will be passed down to campuses through a quarterly Cash Posting Order (CPO) as follows: July 1, October 1, January 4 and April 1. The charge should initially pass through the State University Trust (0948) and then allocated to the appropriate program and State/CSU fund.

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

**THE CALIFORNIA STATE UNIVERSITY PARKING PROGRAM (1)  
2015/16 Debt Service Amounts (2)**

	Debt Service 11/1/15 Payment <u>Including Capitalized</u> Interest and/or CP Earnings (3)	11/1/15 Capitalized Interest CP Earnings (4)	Total Net Transfer Amount due on October 1, 2015 (5)(6)	Debt Service 5/1/2016 Payment <u>Including Capitalized</u> Interest and/or CP Earnings (7)	5/1/2016 Capitalized Interest and/or CP Earnings (4)	Total Net Transfer Amount due on April 1, 2016 (5)(6)
Bakersfield	-	-	-	-	-	-
Chancellor's Office	-	-	-	-	-	-
Channel Islands	131,292.81	-	131,292.81	55,368.05	-	55,368.05
Chico	489,199.96	-	489,199.96	243,300.04	-	243,300.04
Dominguez Hills	-	-	-	-	-	-
East Bay	-	-	-	-	-	-
Fresno	-	-	-	-	-	-
Fullerton (8)	3,036,600.01	-	3,036,600.01	1,177,818.24	-	1,177,818.24
Humboldt	-	-	-	-	-	-
Long Beach	2,260,800.00	-	2,260,800.00	903,212.50	-	903,212.50
Los Angeles	561,375.00	-	561,375.00	168,675.00	-	168,675.00
Maritime Academy	-	-	-	-	-	-
Monterey Bay	-	-	-	-	-	-
Northridge	2,163,193.75	-	2,163,193.75	786,693.75	-	786,693.75
Pomona	1,544,000.00	-	1,544,000.00	568,000.00	-	568,000.00
Sacramento	1,630,231.25	-	1,630,231.25	564,893.75	-	564,893.75
San Bernardino	1,465,103.50	-	1,465,103.50	592,541.50	-	592,541.50
San Diego	1,520,375.00	-	1,520,375.00	337,437.50	-	337,437.50
San Francisco	167,071.86	-	167,071.86	79,996.89	-	79,996.89
San Jose	-	-	-	-	-	-
San Luis Obispo	1,395,262.50	-	1,395,262.50	611,750.00	-	611,750.00
San Marcos (8)	1,938,563.95	-	1,938,563.95	950,712.30	-	950,712.30
Sonoma	420,006.25	-	420,006.25	148,381.25	-	148,381.25
Stanislaus	-	-	-	-	-	-
<b>Total</b>	<b>18,723,075.84</b>	<b>-</b>	<b>18,723,075.84</b>	<b>7,188,780.77</b>	<b>-</b>	<b>7,188,780.77</b>
<b>CSU Fund</b>	<b>472</b>	<b>472</b>		<b>472</b>	<b>472</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 2015-01 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) The direct costs will be passed down to campuses through a semi-annual Cash Posting Order (CPO) on October 1 and April 1.

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

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

(7) Consist of interest payments only.

(8) Campuses that participated in the issuance of the Build America Bonds (BABs) Series 2010B will receive biannual subsidies originally budgeted at approximately 35% of the interest coming due on November 1 and May 1 of each year. However, due to the recent Federal government's sequestration plan, the subsidy is anticipated to be reduced by 7.3% to a Net 27.7% subsidy. This is subject to The subsidies are not incorporated in this attachment since they are not characterized as an offset to your debt service obligations and should be used for program operations in the current year.

**THE CALIFORNIA STATE UNIVERSITY PARKING PROGRAM (1)  
2015/16 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)	Rating Agency Surveillance Fees	2015/16 Total Direct Cost Allocation	Quarterly Net Transfer Amount (4)(5)
Bakersfield	5,989.32	-	-	-	5,989.32	1,497.33
Chancellor's Office	4,083.84	-	-	-	4,083.84	1,020.96
Channel Islands	1,929.84	151.00	-	270.00	2,350.84	587.71
Chico	5,378.24	611.00	-	270.00	6,259.24	1,564.81
Dominguez Hills	5,865.88	-	-	-	5,865.88	1,466.47
East Bay	8,870.08	-	3,125.00	-	11,995.08	2,998.77
Fresno	11,027.92	-	-	-	11,027.92	2,756.98
Fullerton	8,385.96	2,892.00	-	270.00	11,547.96	2,886.99
Humboldt	6,657.36	-	-	-	6,657.36	1,664.34
Long Beach	19,529.76	2,309.00	-	270.00	22,108.76	5,527.19
Los Angeles	4,317.40	485.00	-	270.00	5,072.40	1,268.10
Maritime Academy	2,139.44	-	-	-	2,139.44	534.86
Monterey Bay	5,413.04	-	-	-	5,413.04	1,353.26
Northridge	7,381.76	2,099.00	6,250.00	271.00	16,001.76	4,000.44
Pomona	10,860.16	3,823.00	-	271.00	14,954.16	3,738.54
Sacramento	13,178.28	1,448.00	-	271.00	14,897.28	3,724.32
San Bernardino	11,967.04	1,498.00	-	271.00	13,736.04	3,434.01
San Diego	17,161.16	891.00	-	271.00	18,323.16	4,580.79
San Francisco	8,533.88	202.00	-	271.00	9,006.88	2,251.72
San Jose	9,342.72	-	-	-	9,342.72	2,335.68
San Luis Obispo	10,813.80	1,539.00	-	271.00	12,623.80	3,155.95
San Marcos	7,084.64	2,231.00	-	271.00	9,586.64	2,396.66
Sonoma	3,629.96	412.00	-	271.00	4,312.96	1,078.24
Stanislaus	4,418.00	-	-	-	4,418.00	1,104.50
<b>Total</b>	<b>193,959.48</b>	<b>20,591.00</b>	<b>9,375.00</b>	<b>3,789.00</b>	<b>227,714.48</b>	<b>56,928.62</b>
<b>CSU Fund</b>	<b>472</b>	<b>472</b>	<b>472</b>	<b>472</b>		

**CAMPUS ENTRIES (FIRMS):**

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

**CHANCELLORS OFFICE ENTRIES (FIRMS):**

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

- (1) Please contact Rosa Renaud or Angeliqe Sutanto at (562) 951-4570 for questions on your program.
- (2) Please see FS 2015-01 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) The direct costs will be passed down to campuses through a quarterly Cash Posting Order (CPO) as follows: July 1, October 1, January 4 and April 1. The charges should initially pass through the State University Trust (0948) and then allocated to the appropriate program and State/CSU fund.
- (5) Accounting process contact: Dagoberto Escobedo at (562) 951-4561.

**THE CALIFORNIA STATE UNIVERSITY STUDENT UNION PROGRAM (1)**  
**2015/16 Debt Service Amount (2)**

	Debt Service 11/1/2015 Payment Including Capitalized Interest and/or CP Earnings (3)	11/1/2015 Capitalized Interest and/or CP Earnings (4)	Credit from Closing of Construction Account (5)	Credit from Closing of Capitalized Interest Account	Total Net Transfer Amount due on October 1, 2015 (6)(7)	Debt Service 5/1/2016 Payment Including Capitalized Interest and/or CP Earnings (8)	5/1/2016 Capitalized Interest and/or CP Earnings (4)	Total Net Transfer Amount due on April 1, 2016 (6)(7)
			Amount	Amount				
Bakersfield	1,049,300.00	-	-	-	1,049,300.00	496,225.00	-	496,225.00
Channel Islands	619,053.38	-	-	-	619,053.38	342,627.87	-	342,627.87
Chico	3,903,300.00	-	-	-	3,903,300.00	1,771,300.00	-	1,771,300.00
Dominguez Hills	1,115,875.00	-	-	-	1,115,875.00	454,750.00	-	454,750.00
East Bay (9)	1,697,288.06	-	-	-	1,697,288.06	920,932.19	-	920,932.19
Fresno	934,900.00	-	-	-	934,900.00	377,925.00	-	377,925.00
Fullerton	1,787,500.00	-	-	-	1,787,500.00	649,750.00	-	649,750.00
Humboldt	321,806.25	-	-	-	321,806.25	117,306.25	-	117,306.25
Long Beach (9)	3,518,998.02	-	-	-	3,518,998.02	1,808,295.73	-	1,808,295.73
Los Angeles	1,551,450.00	-	-	-	1,551,450.00	677,875.00	-	677,875.00
Northridge (9)	3,556,204.20	-	(101,456.00)	-	3,454,748.20	1,682,604.20	-	1,682,604.20
Pomona	3,548,307.70	-	-	(650.14)	3,547,657.56	1,681,082.30	-	1,681,082.30
Sacramento	3,475,925.94	-	-	-	3,475,925.94	1,599,249.06	-	1,599,249.06
San Bernardino	1,349,050.00	-	-	-	1,349,050.00	550,350.00	-	550,350.00
San Diego	6,047,665.38	-	-	-	6,047,665.38	2,829,878.37	-	2,829,878.37
San Francisco	721,000.00	-	-	-	721,000.00	141,875.00	-	141,875.00
San Jose	4,099,927.96	-	-	-	4,099,927.96	1,665,903.29	-	1,665,903.29
San Luis Obispo (9)	3,690,348.72	-	(1,001,077.64)	-	2,689,271.08	2,132,469.78	-	2,132,469.78
San Marcos	1,783,887.41	(142,150.00)	-	(1.03)	1,641,736.38	1,051,212.59	(142,150.00) (10)	909,062.59
Sonoma	661,575.00	-	-	-	661,575.00	263,775.00	-	263,775.00
Stanislaus	57,437.50	-	-	-	57,437.50	6,187.50	-	6,187.50
<b>Total</b>	<b>45,490,800.52</b>	<b>(142,150.00)</b>	<b>(1,102,533.64)</b>	<b>(651.17)</b>	<b>44,245,465.71</b>	<b>21,221,574.13</b>	<b>(142,150.00)</b>	<b>21,079,424.13</b>
<b>CSU Fund</b>	<b>534</b>	<b>534</b>	<b>534</b>	<b>534</b>		<b>534</b>	<b>534</b>	

**CAMPUS ENTRIES (FIRMS):**

DEBIT OBJECT CODE	671000
CREDIT OBJECT CODE	101100

671000
101100

**CHANCELLORS OFFICE ENTRIES (FIRMS):**

DEBIT OBJECT CODE	101100
CREDIT OBJECT CODE	571000

101100
571000

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

(2) Please see FS 2015-01 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 7.3% to a Net 27.7% 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) Final capitalized interest payment will occur on November 1, 2016.

**THE CALIFORNIA STATE UNIVERSITY STUDENT UNION PROGRAM (1)  
2015/16 Quarterly Centrally Paid Direct Program Costs Amount (2)**

	Estimated State Treasurer's Bond Services	Audit Fees	Arbitrage Rebate and Analysis Fees	Rating Agency Surveillance Fees	2015/16 Total Direct Cost Allocation	Quarterly Net Transfer Amount (3)(4)
Bakersfield	1,268.00	2,381.00	-	271.00	3,920.00	980.00
Channel Islands	812.00	2,381.00	-	271.00	3,464.00	866.00
Chico	4,500.00	2,381.00	-	271.00	7,152.00	1,788.00
Dominguez Hills	1,154.00	2,381.00	-	271.00	3,806.00	951.50
East Bay	1,983.00	2,381.00	-	271.00	4,635.00	1,158.75
Fresno	968.00	2,381.00	-	271.00	3,620.00	905.00
Fullerton	1,653.00	7,500.00	-	271.00	9,424.00	2,356.00
Humboldt	328.00	2,381.00	-	271.00	2,980.00	745.00
Long Beach	4,333.00	7,500.00	-	271.00	12,104.00	3,026.00
Los Angeles	1,734.00	2,381.00	-	271.00	4,386.00	1,096.50
Northridge	3,707.00	7,500.00	-	271.00	11,478.00	2,869.50
Pomona	4,523.00	7,500.00	-	271.00	12,294.00	3,073.50
Sacramento	3,887.00	7,500.00	-	271.00	11,658.00	2,914.50
San Bernardino	1,404.00	2,381.00	-	271.00	4,056.00	1,014.00
San Diego	7,116.00	7,500.00	-	271.00	14,887.00	3,721.75
San Francisco	4,510.00	7,500.00	-	271.00	12,281.00	3,070.25
San Jose	4,223.00	7,500.00	-	271.00	11,994.00	2,998.50
San Luis Obispo	4,394.00	7,500.00	270.60	271.00	12,435.60	3,108.90
San Marcos	2,640.00	2,381.00	-	271.00	5,292.00	1,323.00
Sonoma	739.00	7,500.00	-	271.00	8,510.00	2,127.50
Stanislaus	20.00	2,381.00	-	271.00	2,672.00	668.00
<b>Total</b>	<b>55,896.00</b>	<b>101,191.00</b>	<b>270.60</b>	<b>5,691.00</b>	<b>163,048.60</b>	<b>40,762.15</b>
<b>CSU Fund</b>	<b>534</b>	<b>534</b>	<b>534</b>	<b>534</b>	<b>534</b>	

**CAMPUS ENTRIES (FIRMS):**

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

**CHANCELLORS OFFICE ENTRIES (FIRMS):**

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

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

(2) Please see FS 2015-01 Attachment 13 for Debt Service.

(3) The direct costs will be passed down to campuses through a quarterly Cash Posting Order (CPO) as follows: July 1, October 1, January 4 and April 1.

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

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



**THE CALIFORNIA STATE UNIVERSITY STUDENT RECREATION COMPLEX (1)  
2015/16 Debt Service Amount (2)**

	<b>Debt Service 11/1/15 Payment Including Capitalized Interest and/or CP Earnings (3)</b>	<b>11/1/15 Capitalized Interest CP Earnings (4)</b>	<b>Total Net Transfer Amount due on October 1, 2015 (5)(6)</b>
<b>Stanislaus</b>	701,575.00	-	701,575.00
<b>Total</b>	701,575.00	-	701,575.00
<b>CSU Fund</b>	<b>534</b>	<b>534</b>	

	<b>Debt Service 5/1/2016 Payment Including Capitalized Interest and/or CP Earnings (7)</b>	<b>5/1/2016 Capitalized Interest and/or CP Earnings (4)</b>	<b>Total Net Transfer Amount due on April 1, 2016 (5)(6)</b>
	358,200.00	-	358,200.00
	358,200.00	-	358,200.00
	<b>534</b>	<b>534</b>	

**CAMPUS ENTRIES (FIRMS):**

DEBIT OBJECT CODE	<b>671000</b>
CREDIT OBJECT CODE	<b>101100</b>

	<b>671000</b>
	<b>101100</b>

**CHANCELLORS OFFICE ENTRIES (FIRMS):**

DEBIT OBJECT CODE	<b>101100</b>
CREDIT OBJECT CODE	<b>571000</b>

	<b>101100</b>
	<b>571000</b>

- (1) Please contact Rosa Renaud or Angelique Sutanto at (562) 951-4570 for questions on your program.
- (2) Please see FS 2015-01 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.
- (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 STUDENT RECREATION COMPLEX (1)  
2015/16 Quarterly Centrally Paid Direct Program Costs Amount (2)**

	Estimated State Treasurer's Bond Services	Rating Agency Surveillance Fees	2015/16 Total Direct Cost Allocation	Quarterly Net Transfer Amount (3)(4)
<b>Stanislaus</b>	907.00	270.00	1,177.00	294.25
<b>Total</b>	907.00	270.00	1,177.00	294.25
<b>CSU Fund</b>	<b>534</b>	<b>534</b>		

**CAMPUS ENTRIES (FIRMS):**

DEBIT OBJECT CODE	660014	613001	
CREDIT OBJECT CODE	101100	101100	

**CHANCELLORS OFFICE ENTRIES (FIRMS):**

DEBIT OBJECT CODE	101100	101100	
CREDIT OBJECT CODE	660014	613001	

- (1) Please contact Rosa Renaud or Angelique Sutanto at (562) 951-4570 for questions on your program.  
 (2) Please see FS 2015-01 Attachment 15 for Debt Service.  
 (3) The direct costs will be passed down to campuses through a quarterly Cash Posting Order (CPO) as follows:  
 July 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.  
 (4) Accounting process contact: Dagoberto Escobedo at (562) 951-4561.

**THE CALIFORNIA STATE UNIVERSITY HEALTH CENTER FACILITIES FUND (1)  
2015/16 Debt Service Amount (2)**

	Debt Service 11/1/15 Payment <u>Including Capitalized</u> Interest and/or CP Earnings (3)	11/1/15 Capitalized Interest CP Earnings (4)	Total Net Transfer Amount due on October 1, 2015 (5)(6)	Debt Service 5/1/2016 Payment <u>Including Capitalized</u> Interest and/or CP Earnings (7)	5/1/2016 Capitalized Interest and/or CP Earnings (4)	Total Net Transfer Amount due on April 1, 2016 (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	284,768.72	-	284,768.72	167,193.68	-	167,193.68
San Diego	922,375.00	-	922,375.00	420,125.00	-	420,125.00
San Francisco	-	-	-	-	-	-
San Jose	913,025.00	(4,427.17)	908,597.83	557,775.00	-	557,775.00
San Luis Obispo	-	-	-	-	-	-
San Marcos	195,100.00	-	195,100.00	118,975.00	-	118,975.00
Sonoma	-	-	-	-	-	-
Stanislaus	-	-	-	-	-	-
<b>Total</b>	<b>2,315,268.72</b>	<b>(4,427.17)</b>	<b>2,310,841.55</b>	<b>1,264,068.68</b>	<b>-</b>	<b>1,264,068.68</b>
<b>CSU Fund</b>	<b>452</b>	<b>452</b>		<b>452</b>	<b>452</b>	

**CAMPUS ENTRIES (FIRMS):**

DEBIT OBJECT CODE	671000
CREDIT OBJECT CODE	101100

DEBIT OBJECT CODE	671000
CREDIT OBJECT CODE	101100

**CHANCELLORS OFFICE ENTRIES (FIRMS):**

DEBIT OBJECT CODE	101100
CREDIT OBJECT CODE	571000

DEBIT OBJECT CODE	101100
CREDIT OBJECT CODE	571000

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

(2) Please see FS 2015-01 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.

**THE CALIFORNIA STATE UNIVERSITY HEALTH CENTER FACILITIES FUND (1)  
2015/16 Quarterly Centrally Paid Direct Program Costs Amount (2)**

	Estimated State Treasurer's Bond Services	Rating Agency Surveillance Fees	2015/16 Total Direct Cost Allocation	Quarterly Net Transfer Amount (3)(4)
Bakersfield	-	-	-	-
Channel Islands	-	-	-	-
Chico	-	-	-	-
Dominguez Hills	-	-	-	-
East Bay	-	-	-	-
Fresno	-	-	-	-
Fullerton	-	-	-	-
Humboldt	-	-	-	-
Long Beach	-	-	-	-
Los Angeles	-	-	-	-
Maritime Academy	-	-	-	-
Monterey Bay	-	-	-	-
Northridge	-	-	-	-
Pomona	-	-	-	-
Sacramento	-	-	-	-
San Bernardino	345.00	270.00	615.00	153.75
San Diego	1,055.00	270.00	1,325.00	331.25
San Francisco	-	-	-	-
San Jose	1,396.00	270.00	1,666.00	416.50
San Luis Obispo	-	-	-	-
San Marcos	298.00	270.00	568.00	142.00
Sonoma	-	-	-	-
Stanislaus	-	-	-	-
<b>Total</b>	<b>3,094.00</b>	<b>1,080.00</b>	<b>4,174.00</b>	<b>1,043.50</b>
<b>CSU Fund</b>	<b>452</b>	<b>452</b>		

**CAMPUS ENTRIES (FIRMS):**

DEBIT OBJECT CODE	660014	613001	
CREDIT OBJECT CODE	101100	101100	

**CHANCELLORS OFFICE ENTRIES (FIRMS):**

DEBIT OBJECT CODE	101100	101100	
CREDIT OBJECT CODE	660014	613001	

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

(2) Please see FS 2015-01 Attachment 17 for [Debt Service](#).

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

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

**THE CALIFORNIA STATE UNIVERSITY CONTINUING EDUCATION REVENUE FUND (1)  
2015/16 Debt Service Amount (2)**

	<b>Debt Service 11/1/15 Payment Including Capitalized Interest and/or CP Earnings (3)</b>	<b>11/1/15 Capitalized Interest CP Earnings (4)</b>	<b>Total Net Transfer Amount due on October 1, 2015 (5)(6)</b>	<b>Debt Service 5/1/2016 Payment Including Capitalized Interest and/or CP Earnings (7)</b>	<b>5/1/2016 Capitalized Interest and/or CP Earnings (4)</b>	<b>Total Net Transfer Amount due on April 1, 2016 (5)(6)</b>
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	246,550.00	-	246,550.00	97,925.00	-	97,925.00
San Francisco	-	-	-	-	-	-
San Jose	-	-	-	-	-	-
San Luis Obispo	-	-	-	-	-	-
San Marcos	-	-	-	-	-	-
Sonoma	-	-	-	-	-	-
Stanislaus	-	-	-	-	-	-
<b>Total</b>	<b>246,550.00</b>	<b>-</b>	<b>246,550.00</b>	<b>97,925.00</b>	<b>-</b>	<b>97,925.00</b>
<b>CSU Fund</b>	<b>441</b>	<b>441</b>		<b>441</b>	<b>441</b>	

**CAMPUS ENTRIES (FIRMS):**

DEBIT OBJECT CODE	671000
CREDIT OBJECT CODE	101100

DEBIT OBJECT CODE	671000
CREDIT OBJECT CODE	101100

**CHANCELLORS OFFICE ENTRIES (FIRMS):**

DEBIT OBJECT CODE	101100
CREDIT OBJECT CODE	571000

DEBIT OBJECT CODE	101100
CREDIT OBJECT CODE	571000

- (1) Please contact Rosa Renaud or Angelique Sutanto at (562) 951-4570 for questions on your program.
- (2) Please see FS 2015-01 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)  
2015/16 Quarterly Centrally Paid Direct Program Costs Amount (2)**

	Estimated State Treasurer's Bond Services	Financial Advisor Retainer Fees (3)	Rating Agency Surveillance Fees	2015/16 Total Direct Cost Allocation	Quarterly Net Transfer Amount (4)(5)
Bakersfield	-	-	-	-	-
Channel Islands	-	-	-	-	-
Chico	-	-	-	-	-
Dominguez Hills	-	-	-	-	-
East Bay	-	-	-	-	-
Fresno	-	-	-	-	-
Fullerton	-	-	-	-	-
Humboldt	-	-	-	-	-
Long Beach	-	-	-	-	-
Los Angeles	-	-	-	-	-
Maritime Academy	-	-	-	-	-
Monterey Bay	-	-	-	-	-
Northridge	-	3,125.00	-	3,125.00	781.25
Pomona	-	-	-	-	-
Sacramento	-	-	-	-	-
San Bernardino	-	-	-	-	-
San Diego	271.00	-	270.00	541.00	135.25
San Francisco	-	-	-	-	-
San Jose	-	-	-	-	-
San Luis Obispo	-	-	-	-	-
San Marcos	-	-	-	-	-
Sonoma	-	-	-	-	-
Stanislaus	-	-	-	-	-
<b>Total</b>	<b>271.00</b>	<b>3,125.00</b>	<b>270.00</b>	<b>3,666.00</b>	<b>916.50</b>
<b>CSU Fund</b>	<b>441</b>	<b>441</b>	<b>441</b>		

**CAMPUS ENTRIES (FIRMS):**

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

**CHANCELLORS OFFICE ENTRIES (FIRMS):**

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

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

(2) Please see FS 2015-01 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) The direct costs will be passed down to campuses through a quarterly Cash Posting Order (CPO) as follows: July 1, October 1, January 4 and April 1. The charges should initially pass through the State University Trust (0948) and then allocated to the appropriate program and State/CSU fund.

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

**Auxiliary Organizations**

**Debt Service Payments FY 2015-2016**

Campus	Project	Type	Series	Principal Nov 2015	Interest Nov 2015	Total Nov 2015	Interest May 2016	Total May 2016
Channel Islands	Ref. of 2001 East Campus Community Infrastructure	Lease	2007-A	725,000.00	1,061,625.00	1,786,625.00	1,043,500.00	1,043,500.00
	Ref. of 2001 Rental Housing	Lease	2007-A	835,000.00	996,750.00	1,831,750.00	975,875.00	975,875.00
	Ref. of 2004 Rental Housing and Town Center	Lease	2007-A	155,000.00	1,148,412.50	1,303,412.50	1,144,537.50	1,144,537.50
	Ref. of 2004B Rental Housing and Town Center (Taxable Portion)	Lease	2007-B		117,419.61	117,419.61	117,411.14	117,411.14
	Ref. of Series 2005A/Academic Support Facilities/Library	Lease	2013-A	800,000.00	466,875.00	1,266,875.00	453,875.00	453,875.00
	Ref. of Series 2005A/Academic Support Facilities/Library	Lease	2014-A		797,250.00	797,250.00	797,250.00	797,250.00
	Ref. of Series 2005A/BAN Pay-Off	Lease	2013-A	145,000.00	58,125.00	203,125.00	54,500.00	54,500.00
	Ref. of Series 2005A/BAN Pay-Off	Lease	2014-A		90,875.00	90,875.00	90,875.00	90,875.00
<b>Channel Islands Total</b>				<b>2,660,000.00</b>	<b>4,737,332.11</b>	<b>7,397,332.11</b>	<b>4,677,823.64</b>	<b>4,677,823.64</b>
Chico	Research Foundation Auxiliary Organization Bonds, Series 2003 Current Refunding	Loan	2014-A	90,000.00	59,550.00	149,550.00	58,200.00	58,200.00
<b>Chico Total</b>				<b>90,000.00</b>	<b>59,550.00</b>	<b>149,550.00</b>	<b>58,200.00</b>	<b>58,200.00</b>
East Bay	East Bay Foundation 1998 Bond Refunding	Lease	2013-A	200,000.00	59,750.00	259,750.00	55,650.00	55,650.00
<b>East Bay Total</b>				<b>200,000.00</b>	<b>59,750.00</b>	<b>259,750.00</b>	<b>55,650.00</b>	<b>55,650.00</b>
Fresno	California State University, Fresno Association, Inc., Auxiliary Organization Refunding Revenue Bonds (Student Residence Project), Series 2001	Loan	2011-A	375,000.00	110,893.75	485,893.75	101,618.75	101,618.75
	Ref. of Fresno Assoc., Events Center, Senior and Subordinate Series 2002	Lease	2005-A	1,735,000.00	1,408,875.00	3,143,875.00	1,365,500.00	1,365,500.00
<b>Fresno Total</b>				<b>2,110,000.00</b>	<b>1,519,768.75</b>	<b>3,629,768.75</b>	<b>1,467,118.75</b>	<b>1,467,118.75</b>
Fullerton	ASC Irvine Campus Property Acquisition	Loan	2014-A	420,000.00	629,150.00	1,049,150.00	622,850.00	622,850.00
	Auxiliary Services Corp. 2000A Ref.	Loan	2010-A	510,000.00	294,787.50	804,787.50	282,087.50	282,087.50
	Auxiliary Services Corp. 2000B Ref.	Loan	2010-A	290,000.00	167,437.50	457,437.50	160,237.50	160,237.50
	Auxiliary Services Corporation - University Police Building	Lease	2008-A	130,000.00	139,225.00	269,225.00	135,975.00	135,975.00
<b>Fullerton Total</b>				<b>1,350,000.00</b>	<b>1,230,600.00</b>	<b>2,580,600.00</b>	<b>1,201,150.00</b>	<b>1,201,150.00</b>
Headquarter	Ref. of Series B (Acquisition of HQ Bldg & Refunding)	Lease	2005-C	1,485,000.00	355,931.25	1,840,931.25	319,993.75	319,993.75
<b>Headquarter Total</b>				<b>1,485,000.00</b>	<b>355,931.25</b>	<b>1,840,931.25</b>	<b>319,993.75</b>	<b>319,993.75</b>
Long Beach	Forty Niner Shops, Inc. - Outpost Food Services Replacement Bldg.	Loan	2008-A	85,000.00	90,562.50	175,562.50	88,437.50	88,437.50
	Foundation Brooks College Acq. & Office Building Refinancing	Loan	2008-A	350,000.00	237,412.50	587,412.50	228,662.50	228,662.50
	Foundation, Series 1998A and 1998B Refunding	Loan	2008-A	255,000.00	171,550.00	426,550.00	165,175.00	165,175.00
	Long Beach Foundation - CSU Long Beach Residential Learning College Renovation	Loan	2009-A	395,000.00	348,597.25	743,597.25	339,196.50	339,196.50
<b>Long Beach Total</b>				<b>1,085,000.00</b>	<b>848,122.25</b>	<b>1,933,122.25</b>	<b>821,471.50</b>	<b>821,471.50</b>
Los Angeles	Ref. of UAS Series 2001 - Golden Eagle Facility	Lease	2005-A	820,000.00	581,750.00	1,401,750.00	561,250.00	561,250.00
<b>Los Angeles Total</b>				<b>820,000.00</b>	<b>581,750.00</b>	<b>1,401,750.00</b>	<b>561,250.00</b>	<b>561,250.00</b>
Monterey Bay	Ref. of Certificates of Participation, Series 1998, 1999 and 2001 (Housing Facilities Refinancing)	Lease	2005-C	900,000.00	531,225.00	1,431,225.00	509,450.00	509,450.00
	Ref. of Series 2003A/Auxiliary Student Housing Renovation (140 beds)	Lease	2011-A	165,000.00	48,625.00	213,625.00	44,500.00	44,500.00
	Ref. of Series 2003A/Auxiliary Student Housing Renovation (140 beds)	Lease	2012-A	0.00	65,100.00	65,100.00	65,100.00	65,100.00

**Auxiliary Organizations**  
**Debt Service Payments FY 2015-2016**

Campus	Project	Type	Series	Principal Nov 2015	Interest Nov 2015	Total Nov 2015	Interest May 2016	Total May 2016
	Ref. of Series 2003A/New Foundation Student Housing (708 beds)	Lease	2011-A	975,000.00	288,875.00	1,263,875.00	264,500.00	264,500.00
	Ref. of Series 2003A/New Foundation Student Housing (708 beds)	Lease	2012-A	0.00	444,350.00	444,350.00	444,350.00	444,350.00
<b>Monterey Bay Total</b>				<b>2,040,000.00</b>	<b>1,378,175.00</b>	<b>3,418,175.00</b>	<b>1,327,900.00</b>	<b>1,327,900.00</b>
Northridge	Ref. of Series 2003A/Sierra Center (Auxiliary) Food Services Facility	Lease	2011-A	170,000.00	49,812.50	219,812.50	45,562.50	45,562.50
	Ref. of Series 2003A/Sierra Center (Auxiliary) Food Services Facility	Lease	2012-A	0.00	66,225.00	66,225.00	66,225.00	66,225.00
	University Corp. - Satellited Student Union Food Service Renovation	Loan	2010-A	235,000.00	29,975.00	264,975.00	25,500.00	25,500.00
	University Corporation, Bookstore Series 1996 Refunding (a portion)	Lease	2007-A	195,000.00	69,625.00	264,625.00	64,750.00	64,750.00
	University Corporation, Faculty Housing, Series 1996 Refunding	Loan	2008-A	150,000.00	50,737.50	200,737.50	46,987.50	46,987.50
<b>Northridge Total</b>				<b>750,000.00</b>	<b>266,375.00</b>	<b>1,016,375.00</b>	<b>249,025.00</b>	<b>249,025.00</b>
Pomona	Cal Poly Pomona Foundation, Center Training, Tech. & Incub., Series 2000 Refunding	Lease	2007-A	205,000.00	64,750.00	269,750.00	59,625.00	59,625.00
	Ref. of Series 2005A/Foundation University Village Phase III (474 beds & parking)	Lease	2013-A	625,000.00	251,125.00	876,125.00	235,500.00	235,500.00
	Ref. of Series 2005A/Foundation University Village Phase III (474 beds & parking)	Lease	2014-A		302,750.00	302,750.00	302,750.00	302,750.00
<b>Pomona Total</b>				<b>830,000.00</b>	<b>618,625.00</b>	<b>1,448,625.00</b>	<b>597,875.00</b>	<b>597,875.00</b>
Sacramento	Ref. of Series 2003A/Capital Public Radio Station Facility	Lease	2011-A	100,000.00	30,187.50	130,187.50	27,687.50	27,687.50
			2012-A	0.00	40,000.00	40,000.00	40,000.00	40,000.00
	University Enterprises Bookstore (Taxable Portion)	Lease	2007-B	375,000.00	183,549.84	558,549.84	173,657.41	173,657.41
	University Enterprises Bookstore (Tax-Exempt Portion)	Lease	2007-A		234,125.00	234,125.00	234,125.00	234,125.00
	University Enterprises, Inc. – Folsom Hall Refinancing Project	Loan	2011-A	450,000.00	614,137.43	1,064,137.43	603,037.57	603,037.57
<b>Sacramento Total</b>				<b>925,000.00</b>	<b>1,101,999.77</b>	<b>2,026,999.77</b>	<b>1,078,507.48</b>	<b>1,078,507.48</b>
San Diego	Aztec Shops Ltd. Albert's College Apartment Acquisition - Part 1	Loan	2010-A	520,000.00	100,000.00	620,000.00	89,600.00	89,600.00
	Aztec Shops Ltd. Albert's College Apartment Acquisition - Part 2	Loan	2010-B	0.00	591,624.53	591,624.53	591,618.42	591,618.42
	Aztec Shops Ltd. Series 2000 Ref.	Loan	2010-A	640,000.00	399,225.00	1,039,225.00	383,325.00	383,325.00
	Ref. of Series 2005A/Foundation Bioscience Center	Lease	2013-A	170,000.00	69,500.00	239,500.00	65,250.00	65,250.00
		Lease	2014-A		84,000.00	84,000.00	84,000.00	84,000.00
	Research Foundation, Office Building Refunding, Series 1999	Loan	2010-A	385,000.00	86,412.50	471,412.50	78,587.50	78,587.50
	Research Foundation, Student Housing Refunding, Series 1998	Loan	2010-A	220,000.00	116,800.00	336,800.00	111,300.00	111,300.00
	San Deigo Aztec Shops, Ltd. - University Towers Renovation	Lease	2014-A	145,000.00	219,150.00	364,150.00	216,975.00	216,975.00
	San Diego Aztec Shops, Ltd. - College West Apartments Acquisition Project	Lease	2014-A	50,000.00	74,975.00	124,975.00	74,225.00	74,225.00
	SDSU Foundation Auxiliary Organization Insured Revenue Bonds Series 2002A - Tax Exempt	Loan	2012-A	110,000.00	232,237.50	342,237.50	230,037.50	230,037.50



**Auxiliary Organizations**

**Debt Service Payments FY 2015-2016**

Campus	Project	Type	Series	Principal Nov 2015	Interest Nov 2015	Total Nov 2015	Interest May 2016	Total May 2016
	SDSU Foundation Auxiliary Organization Insured Revenue Bonds Series 2002A - Taxable	Loan	2012-B	105,000.00	150,819.30	255,819.30	149,342.18	149,342.18
	SDSU Foundation Auxiliary Organization Insured Revenue Bonds Series 2002B - Taxable	Loan	2012-B	265,000.00	159,797.94	424,797.94	156,091.20	156,091.20
	SDSU Foundation Auxiliary Organization Insured Student Residence Revenue Bonds Series 2001 - Tax Exempt	Loan	2012-A	300,000.00	148,850.00	448,850.00	142,850.00	142,850.00
<b>San Diego Total</b>				<b>2,910,000.00</b>	<b>2,433,391.77</b>	<b>5,343,391.77</b>	<b>2,373,201.80</b>	<b>2,373,201.80</b>
San Luis Obispo	Cal Poly Corporation - The Technology Park Pilot Building	Loan	2009-A	70,000.00	66,809.44	136,809.44	65,134.31	65,134.31
<b>San Luis Obispo Total</b>				<b>70,000.00</b>	<b>66,809.44</b>	<b>136,809.44</b>	<b>65,134.31</b>	<b>65,134.31</b>
San Marcos	Ref. of Series 2005A/Student Housing Refinancing (475 beds)	Lease	2013-A	710,000.00	283,500.00	993,500.00	265,750.00	265,750.00
	Ref. of Series 2005A/Student Housing Refinancing (475 beds)	Lease	2014-A		208,500.00	208,500.00	208,500.00	208,500.00
<b>San Marcos Total</b>				<b>710,000.00</b>	<b>492,000.00</b>	<b>1,202,000.00</b>	<b>474,250.00</b>	<b>474,250.00</b>
Stanislaus	Auxiliary & Business Services, Residential Life Village, Series 1995 Refunding	Loan	2008-A	250,000.00	56,062.50	306,062.50	49,812.50	49,812.50
	Auxiliary and Business Services University Bookstore	Lease	2008-A	100,000.00	110,400.00	210,400.00	107,900.00	107,900.00
<b>Stanislaus Total</b>				<b>350,000.00</b>	<b>166,462.50</b>	<b>516,462.50</b>	<b>157,712.50</b>	<b>157,712.50</b>

	<b>CSU FUND</b>		<b>537</b>	<b>537</b>	<b>537</b>	<b>537</b>	<b>537</b>
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**Campus Journal Entry Required (FIRMS):**

Sub-Code Debit:	<b>LEASE</b>					<b>671000</b>
Acct. Control Credit:	<b>LEASE</b>					101100

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

Sub-Code Debit:	<b>LEASE</b>					101100
Acct. Control Credit:	<b>LEASE</b>					<b>571000</b>

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

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

Sub-Code Debit:	<b>LOAN</b>					<b>250002</b>
Acct. Control Credit:	<b>LOAN</b>					101100

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

Sub-Code Debit:	<b>LOAN</b>					101100
Acct. Control Credit:	<b>LOAN</b>					<b>508091</b>

**THE CALIFORNIA STATE UNIVERSITY  
TRUST FUND - MISC TRUST  
2015/16 Centrally Paid Indirect Costs <sup>(1)</sup>**

	State Prorata (Health Benefit Portion)	State Prorata (Admin. Portion)	Total 2015/16 Indirect Cost Allocation	Quarterly Amount <sup>(1)</sup>
Bakersfield	13,400	2,163	15,563	3,890.75
Channel Islands	-	-	-	-
Chico	-	-	-	-
Dominguez Hills	2,833	457	3,290	822.50
East Bay	2,452	396	2,848	712.00
Fresno	2,838	458	3,296	824.00
Fullerton	-	-	-	-
Humboldt	2,991	483	3,474	868.50
Long Beach	3,914	632	4,546	1,136.50
Los Angeles	7,183	1,160	8,343	2,085.75
Maritime Academy	214	35	249	62.25
Monterey Bay	854	138	992	248.00
Northridge	47,817	7,720	55,537	13,884.25
Pomona	4,409	712	5,121	1,280.25
Sacramento	9,909	1,600	11,509	2,877.25
San Bernardino	-	-	-	-
San Diego	-	-	-	-
San Francisco	217,432	35,102	252,534	63,133.50
San Jose	137,982	22,276	160,258	40,064.50
San Luis Obispo	17,684	2,855	20,539	5,134.75
San Marcos	21,126	3,411	24,537	6,134.25
Sonoma	71,044	11,469	82,513	20,628.25
Stanislaus	82,010	13,240	95,250	23,812.50
Chancellor's Office	7,811	1,261	9,072	2,268.00

<b>Total</b>	<b>653,903</b>	<b>105,568</b>	<b>759,471</b>	<b>189,867.75</b>
<b>CSU Fund</b>	<b>496</b>	<b>496</b>		

**CAMPUS ENTRIES (FIRMS):**

DEBIT OBJECT CODE	612001	612001	
CREDIT OBJECT CODE	101100	101100	

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

DEBIT OBJECT CODE	101100	101100	
CREDIT OBJECT CODE	612001	612001	

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

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

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