CALIFORNIA STATE UNIVERSITY, LOS ANGELES

Audit Report

STUDENT FEE REVENUES

July 1, 2007, through September 30, 2008

JOHN CHIANG
California State Controller

December 2009

JOHN CHIANG
California State Controller

December 11, 2009

James M. Rosser, President
California State University, Los Angeles
5151 State University Drive
Los Angeles, CA 90032-8500

Dear Dr. Rosser:

The State Controller's Office (SCO) audited the California State University, Los Angeles's expenditure of student fee revenues for the period of July 1, 2007, through September 30, 2008.

The SCO is in the process of evaluating the expenditures of selected campuses within the California State University (CSU) system. Each campus will be audited separately because, while most of the campuses and the Chancellor's Office use the same accounting system and abide by some of the same system-wide policies, each campus is operated autonomously and has its own system of internal controls. When we have concluded the audits of the selected campuses, we will combine the individual reports into one final report.

Our audit disclosed an internal control weakness that we consider significant in our determination of whether the campus has adequately accounted for and expended student fee revenues in accordance with applicable campus, CSU system-wide, and state policies and procedures. The campus improperly expensed a portion of the costs associated with a Proposition ID Bond building construction project to the campus operating fund.

If you have any questions, please contact Andrew Finlayson Chief, State Agency Audits Bureau, at (916) 324-6310.

Sincerely,

Original signed by

JEFFREY V. BROWNFIELD
Chief, Division of Audits

JVB/vb

cc: Thomas K. Leung, Controller
California State University, Los Angeles
Tanya Ho, Internal Auditor
California State University, Los Angeles
Larry Mandel, University Auditor
California State University
George Ashkar, Interim Assistant Vice Chancellor,
Controller, Financial Services
Office of the Chancellor
California State University

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Audit Report

Summary

The State Controller's Office (SCO) has audited the California State University, Los Angeles's expenditures of the student fee revenues for the period of July 1, 2007, through September 30, 2008.

The SCO is in the process of evaluating the expenditures of selected campuses within the California State University (CSU) system. Each campus will be audited separately because, while most of the campuses and the Chancellor's Office use the same accounting system and abide by some of the same system-wide policies, each campus is operated autonomously and has its own system of internal controls. When we have concluded the audits of the selected campuses, we will combine the individual reports into one final report.

The purpose of our audit was to determine whether the campus has an accounting system and internal controls in place to ensure the expenditures of student fee revenues are adequately accounted for and are properly expended in accordance with applicable campus, CSU system-wide, and state policies and procedures.

Our audit disclosed an internal control weakness that we consider significant in our determination of whether the campus has adequately accounted for and expended student fee revenues in accordance with applicable campus, CSU system-wide, and state policies and procedures. The campus improperly expensed a portion of the costs associated with a Proposition ID Bond building construction project to the campus operating fund.

Background

On July 19, 2006, Education Code section 89721 (AB 1802) was approved, permitting individual CSU campuses to deposit into and maintain local trust accounts and deposit into the accounts money collected as income from students from any CSU campus and from other persons pursuant to Education Code section 89700. Pursuant to Education Code section 89721, the SCO shall have the authority to audit the expenditure of moneys collected as higher education fees and income from students of any campus of the California State University and from other persons pursuant to Education Code section 89700.

By authority of the California Constitution, Government Code section 12410 states, "The Controller shall superintend the fiscal concerns of the state. The Controller shall audit all claims against the state, and may audit the disbursement of any state money, for correctness, legality, and for sufficient provision of law for payment." In addition, Government Code section 12411 stipulates that ". . . the Controller shall suggest plans for the improvement and management of revenues."

In addition, the SCO and the CSU Chancellor's Office entered into an inter-agency agreement wherein the SCO will perform audits at various campuses of the Student Fee Revenues Trust Fund.

Objectives, Scope, and Methodology

The objective of this performance audit was to determine whether the university has an accounting system and internal controls in place to ensure that the expenditures of student fee revenues are adequately accounted for and are properly expended in accordance with applicable campus, CSU system-wide, and state policies and procedures.

We conducted this audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

In conducting our audit, we:

- Gained an understanding of the campus's policies and procedures related to the expenditure of student fees and evaluated whether the campus's policies and procedures comply with CSU system-wide policies, applicable state policies and procedures, and sound business practices.

- Evaluated the campus's accounting and internal controls related to the expenditure of student fees by conducting on-site visits, observations, and interviews with appropriate campus personnel.

- Judgmentally selected expenditures of student fee revenues to determine whether the sampled transactions were properly approved, adequately supported, and in accordance with the campus's policies and procedures. Additionally, we reviewed each sampled transaction to determine whether the expenditures were an appropriate use of student fee revenues.

Conclusion

Our audit disclosed an internal control weakness that we consider significant in our determination of whether California State University, Los Angeles has adequately accounted for and expended student fee revenues in accordance with applicable campus, CSU system-wide, and state policies and procedures. This significant internal control weakness is that the campus improperly expensed a portion of a Proposition ID Bond building construction project from the campus operating fund.

We consider this internal control weakness significant because our testing indicates circumstances of significant occurrences of this weakness that are likely to result in a material misuse of student fee revenues. We have included details of this weakness and our recommendation for corrective action in the Finding and Recommendation section of this report.

Views of Responsible Official

We issued a draft audit report on September 23, 2009. George A. Pardon, Vice President for Administration and CFO, responded by letter dated October 6, 2009 (Attachment), disagreeing with the audit results. This final audit report includes the campus's response.

Restricted Use

This report is solely for the information and use of the California State University, Los Angeles; California State University, Office of the Chancellor; and the SCO. It is not intended to be and should not be used by anyone other than these specified parties. This restriction is not intended to limit distribution of this report, which is a matter of public record.

Original signed by

JEFFREY V. BROWNFIELD
Chief, Division of Audits

December 11, 2009

Finding and Recommendation

FINDING—
The campus used Operating Fund 485 for expenses of a capital project

The Science Replacement Building, Wing B, is a capital project funded by the Proposition 1D Bond for a total project cost allocation of $50,500,000. Our testing revealed that the campus funded a small portion of this project using student fee revenues (Operating Fund 485) by making three payments totaling $296,453 toward this project.

The campus should record these expenses against the Proposition 1D program in order to properly match the expenditure against the proper funding source. Additionally, according to section 6 of the Budget Act, operating funds (including student fee revenues) should not be used to fund capital outlay projects exceeding $400,000. The campus explained that the expenditures were incurred before the Proposition 1D funding was allocated in July 2007. Since funding was not yet available, the campus temporarily accounted for the expenditures in the campus operating fund but later failed to prepare a Plan of Financial Adjustment to properly transfer the expense from the operating fund to the Proposition 1D Bond program.

Recommendation

We recommend the campus transfer the project expenses from the operating fund to Proposition 1D Bond project.

Campus's Response

> We respectfully request a revision to the Conclusion in the report. . . We believe that the finding was a single error and it was due to an oversight of our staff. In the audit, a sample size of 115 expenditures in five (5) categories was selected for review. Only one expenditure was not accounted for in the right fund. We had processes in place to track the funds and expenditures and properly account for funds in accordance with applicable campus, CSU system-wide and state policies and procedures.
>
> However, since the discovery, we have strengthened our processes and have added a second layer of review. . .

A copy of the campus' response is included as an attachment to this report.

SCO's Comment

In our opinion, the internal control weakness is significant.

CSULA has added a second layer of review and has made the necessary corrections to properly match the expenditures to the appropriate funding source.

Attachment—
Campus's Response to
Draft Audit Report

CALIFORNIA STATE UNIVERSITY, LOS ANGELES

OFFICE OF THE VICE PRESIDENT FOR ADMINISTRATION AND CHIEF FINANCIAL OFFICER

October 6, 2009

Mr. Andrew Finlayson, Chief, State Agency Audits Bureau
State Controller's Office
Division of Audits
P.O. Box 942850
Sacramento, CA 94250-5874

Dear Mr. Finlayson:

This is in response to the draft report dated September 23, 2009 issued by your office regarding the State Controller's Office (SCO) audit of California State University, Los Angeles (CSULA).

We respectfully request a revision to the Conclusion in the report. The Conclusion states "Our audit disclosed an internal control weakness that we consider significant in our determination of whether the California State University, Los Angeles has adequately accounted for and expended student fee revenues in accordance with applicable campus, CSU system-wide and state policies and procedures." We believe that the finding was a single error and it was due to an oversight of our staff. In the audit, a sample size of 115 expenditures in five (5) categories was selected for review. Only one expenditure was not accounted for in the right fund. We had processes in place to track the funds and expenditures and properly account for funds in accordance with applicable campus, CSU system-wide and state policies and procedures.

However, since the discovery, we have strengthened our processes and have added a second layer of review. During our quarterly financial reporting to the Chancellor Office, we review all object codes to ensure that construction costs are posting in the correct fund account.

In September 2009, we submitted a claim to the SCO to transfer the project expenses of $296,453 from the operating fund to Proposition 1D Bond project. Attached is a copy of the claim submission.

If you have any questions, please contact Tanya Ho, University Internal Auditor, at (323) 343-5102.

Sincerely,

George A. Pardon
Vice President for Administration and CFO

cc: Tanya Ho

5151 State University Drive, Los Angeles, CA 90032-8778 (323) 343-3500 FAX: (323) 343-6406 www.calstatela.edu

The California State University: 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 Jose, San Luis Obispo, San Marcos, Sonoma, Stanislaus

STATE CONTROLLER'S USE ONLY		
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JE		

STATE OF CALIFORNIA
OFFICE OF THE STATE CONTROLLER

TRANSACTION REQUEST

STATE CONTROLLER'S USE ONLY	
TC Code	VERIFIED BY:
38	DATE:

Agency:	Address:	Agency Document Number:
CAL SATE UNIV., LOS ANGELES	5151 STATE UNIVERSITY DR, LOS ANGELES, CA 90032	20090021

FUND	AGY	FY	M	REF / ITEM	FED CAT	P/N	C	CAT	PGM	ELE	COMP	TASK	ACCT	ECO USE	REV / OBJ	AMOUNT	D C	A	SCO USE T	O	B	SOURCE FUND
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6048002	6620	2009												0	360480	1,620,313.65	C	R				
DESCRIPTION: 20090021 - 6750				(DNKP) CHAPTER NUMBER/YEAR/ITEM:												PROGRAM DESCRIPTION: HIGH ED CAP OUTLAY BD 2006						
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DESCRIPTION:				(DNKP) CHAPTER NUMBER/YEAR/ITEM:												PROGRAM DESCRIPTION:						

TYPE OF TRANSACTION: **TRANSFER REQUEST**

LEGAL AUTHORITY AND REASON FOR REQUEST:

Legal Authority: Government code sections 16720-16727, covering General Obligation Bond Law and authorizing the reimbursement of funds from Higher Education Capital Outlay Bonds. Reason: Transfer of cash for the attached Claim Schedule, Transfer Request, or Plan of Financial adjustment.

I hereby certify under penalty of perjury that I am duly appointed, qualified, and acting officer of the herein named State agency, department, board, commission, office or institution; that the within transfer is in all respects true, correct, and in accordance with all applicable provisions or restrictions in the Budget Act, Federal Regulations, or other statute pertaining to the particular appropriation."

AUTHORIZED SIGNATURE: Linda Chow

CONTACT PERSON: Linda Chow

PHONE FOR CONTACT: 323-343-3578 DATE: 9/30/2009

NOT TO BE USED AS A CONTROLLER'S REMITTANCE ADVICE

CA 504 PC VERSION (7/1999)

Office of the Chancellor
California State University
401 Golden Shore
Long Beach, CA 90802

GO Bond Proceeds Account No.	6048372
Fund	6048
Org Code	6620

The California State University

Campus Claims for Work Performed (per BL 09-15)

This letter serves to certify that the cumulative disbursements are consistent with the tax compliance certificate completed for the use of the up front bond proceeds and are within the amounts authorized by the Department of Finance for CSU and Account 6048372 pursuant to BL 09-15.

Campus	Project	Available Amount for Claim Processing	Previous Claims Submitted to SCO	New Claim Amount	Total Cumulative Claims for 6048
Bakersfield	Art Center and Satellite Plant	$31,913.95	$13,275.00	$0.00	$13,275.00
Bakersfield	Boiler Renewal	$8,096.78	$0.00	$0.00	$0.00
Bakersfield	Math & Computer Science Building	$115,623.61	$45,556.01	$0.00	$45,556.01
Bakersfield	Nursing Renovation	$221,000.00	$0.00	$0.00	$0.00
Channel Islands	Classroom & Faculty Office Reno/Add	$543,560.74	$105,371.07	$0.00	$105,371.07
Channel Islands	Entrance Road	$633,326.94	$22,582.22	$0.00	$22,582.22
Channel Islands	Infrastructure Improvements	$35,959,582.60	$10,361,685.43	$0.00	$10,361,685.43
Channel Islands	John Spoor Broome Library	$22.58	$0.00	$0.00	$0.00
Channel Islands	Minor Cap-PWCE	$14,007.62	$11,183.69	$0.00	$11,183.69
Channel Islands	Nursing Facility Improvements	$9,700.32	$8,350.68	$0.00	$8,350.68
Channel Islands	Solano Hall Bldg. Renewal/Roof Repair	$104,650.97	$87,163.40	$0.00	$87,163.40
Channel Islands	Telecom Renewal, Solano Hall Bldg Renewal	$97,649.56	$88,907.60	$0.00	$88,907.60
Chico	Chiller Replacement, Phase II	$1,199,821.40	$289,890.22	$0.00	$289,890.22
Chico	Minor Cap-PWCE	$388,036.60	$37,729.12	$0.00	$37,729.12
Chico	Roof Replacements-Butte Hall, Plumas Hall, et	$2,332,000.00	$113,863.02	$0.00	$113,863.02
Dominguez Hills	Educational Resource Ctr. Addition	$28,664,483.51	$15,471,134.52	$2,020,989.31	$17,492,123.83
Dominguez Hills	Electrical Infrastructure, Phase II	$914,756.09	$597,320.86	$0.00	$597,320.86
Dominguez Hills	Minor Cap-PWCE	$684.21	$0.00	$0.00	$0.00
Dominguez Hills	Nursing Facility Improvements	$1,100,082.00	$1,300.00	$0.00	$1,300.00
Dominguez Hills	Water Line Renewal - Campuswide	$906,263.95	$808,969.08	$0.00	$808,969.08
East Bay	Electrical Infrastructure Renewal, Phase I Cam	$1,851,401.42	$334,828.49	$31,897.56	$366,726.05
East Bay	Minor Cap-PWCE	$432,638.21	$15,330.20	$16,177.08	$31,507.28
East Bay	Nursing Facility Improvements	$247,130.43	$47,461.47	$206.48	$47,667.95
East Bay	Plumbing System Upgrade, Meiklejohn Hall	$1,207,385.49	$424,316.15	$568.36	$424,884.51
East Bay	Student Services Replacement Building	$11,329,485.86	$6,236,831.89	$0.00	$6,236,831.89
Fresno	HVAC Renewals 3 Buildings	$2,283,271.00	$25,316.19	$0.00	$25,316.19
Fresno	Library Addition & Renovation	$6,644,586.78	$3,746,484.93	$0.00	$3,746,484.93
Fresno	Minor Cap-PWCE	$422,221.14	$0.00	$0.00	$0.00
Fresno	Nursing Facility Improvements	$1,182,414.66	$15,651.74	$0.00	$15,651.74
Fullerton	College of Business and Economics	$422,811.00	$254,585.72	$0.00	$254,585.72
Fullerton	HVAC Improvements, Physical Education	$221,062.43	$0.00	$0.00	$0.00
Fullerton	HVAC Renewal in College of English & Visual A	$2,620,451.00	$946,771.00	$0.00	$946,771.00
Fullerton	Minor Cap-PWCE	$65,036.43	$0.00	$0.00	$0.00
Fullerton	Nursing Facility Improvements	$83,627.40	$82,177.03	$0.00	$82,177.03
Humboldt	Behavioral & Social Sciences, Phase I	$105,639.07	$11,733.99	$0.00	$11,733.99

Office of the Chancellor
California State University
401 Golden Shore
Long Beach, CA 90802

GO Bond Proceeds Account No.	6048372
Fund	6048
Org Code	6620

The California State University

Campus Claims for Work Performed (per BL 09-15)

This letter serves to certify that the cumulative disbursements are consistent with the tax compliance certificate completed for the use of the up front bond proceeds and are within the amounts authorized by the Department of Finance for CSU and Account 6048372 pursuant to BL 09-15.

Campus	Project	Available Amount for Claim Processing	Previous Claims Submitted to SCO	New Claim Amount	Total Cumulative Claims for 6048
Humboldt	Forbes PE Complex Renovation	$376,853.93	$128,517.88	$0.00	$128,517.88
Humboldt	Nursing Facility Improvements	$1,101,878.11	$637,844.30	$0.00	$637,844.30
Humboldt	Selective System Renewal in Nelson Hall	$1,243,277.76	$291,716.74	$0.00	$291,716.74
Humboldt	Selective System Upgrades	$13,543.55	$5,053.58	$0.00	$5,053.58
Long Beach	HVAC Replacement, Fine Arts #3	$185,455.63	$0.00	$0.00	$0.00
Long Beach	Library Addition and Renovation	$134,716.54	$134,716.54	$0.00	$134,716.54
Long Beach	Minor Cap-PWCE	$48,787.53	$0.00	$0.00	$0.00
Long Beach	Nursing Facility Improvements	$2,195,493.16	$8,562.19	$0.00	$8,562.19
Long Beach	Peterson Hall 3 Replacement	$47,726,901.51	$9,477,841.82	$0.00	$9,477,841.82
Long Beach	Tennis Court Repairs & Replace Relay Contol S	$515,615.57	$0.00	$0.00	$0.00
Los Angeles	Corporation Yard & Public Safety	$15,022,350.98	$607,123.05	$323,109.73	$930,232.78
Los Angeles	Fire Alarm & Sprinkler Repl. Phase 1	$1,781,221.23	$719,987.50	$0.00	$719,987.50
Los Angeles	Lighting/Elect/Elevator Replacement, HVAC	$928,770.47	$562,782.72	$153,464.80	$716,247.52
Los Angeles	Minor Cap-PWCE	$156,070.97	$106,784.05	$0.00	$106,784.05
Los Angeles	Science Replacement Bldg. Wing B	$24,169,272.00	$8,386,615.88	$1,620,313.65	$10,006,929.53
Maritime Academy	Boiler Renewal/EMS/Roof Replacement	$50,594.58	$39,514.07	$0.00	$39,514.07
Maritime Academy	Fire Alarms	$714,154.41	$552,068.52	$0.00	$552,068.52
Maritime Academy	Simulation Center	$329,641.18	$65,491.99	$0.00	$65,491.99
Monterey Bay	Infrastructure Improvements	$128,927.82	$3,244.73	$0.00	$3,244.73
Monterey Bay	Minor Cap-PWCE	$124,124.17	$27,167.64	$0.00	$27,167.64
Monterey Bay	Storm Water/Sewer Replacement, Upgrades	$414,754.11	$25,691.00	$0.00	$25,691.00
Monterey Bay	Traffic Circulation Infrastructure	$110,936.45	$283.10	$0.00	$283.10
Northridge	Campus Utility Infrastructure	$54,935.50	$0.00	$0.00	$0.00
Northridge	Fuel Cell Satellite Plant Improvements	$105,023.06	$105,023.06	$0.00	$105,023.06
Northridge	Minor Cap-PWCE	$313,683.81	$2,131.38	$0.00	$2,131.38
Northridge	Performing Arts Center	$28,185,373.43	$13,873,522.47	$0.00	$13,873,522.47
Pomona	Fire Alarm System Renewal, Ph. II	$42,427.47	$42,427.47	$0.00	$42,427.47
Pomona	Library Addition and Renovation	$1,462,968.13	$681,548.45	$0.00	$681,548.45
Pomona	Lower Water Reservoir Ren at NW Campus	$1,074,267.55	$812,320.38	$1,430.00	$813,750.38
Pomona	Science Renovation (Seismic)	$2,167,914.54	$1,592,569.41	$266,350.14	$1,858,919.55
Sacramento	HVAC/Electrical Renewal, Phase I	$162,283.08	$0.00	$0.00	$0.00
Sacramento	Mechanical Ren. 1st Fl at Shasta Hall	$1,355,446.47	$0.00	$0.00	$0.00
Sacramento	Minor Cap-PWCE	$1,019,713.28	$807,511.35	$0.00	$807,511.35
San Bernardino	College of Education	$622,203.23	$33,058.87	$0.00	$33,058.87
San Bernardino	HVAC/Electrical, Administration & Sierra, Scie	$171,868.86	$157,169.52	$0.00	$157,169.52

Office of the Chancellor
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Campus Claims for Work Performed (per BL 09-15)

This letter serves to certify that the cumulative disbursements are consistent with the tax compliance certificate completed for the use of the up front bond proceeds and are within the amounts authorized by the Department of Finance for CSU and Account 6048372 pursuant to BL 09-15.

Campus	Project	Available Amount for Claim Processing	Previous Claims Submitted to SCO	New Claim Amount	Total Cumulative Claims for 6048
San Bernardino	Minor Cap-PWCE	$170,403.78	$4,898.00	$0.00	$4,898.00
San Bernardino	Nursing Facility Improvements	$1,305,462.31	$1,800.00	$0.00	$1,800.00
San Bernardino	Palm Desert Off-Campus, Phase III	$412,278.04	$71,533.57	$0.00	$71,533.57
San Bernardino	Replace Deck at Pfau Library	$1,298,734.00	$217,697.50	$0.00	$217,697.50
San Bernardino	Science Bldg Reno. & Addition, Phase II	$837,003.05	$136,927.77	$0.00	$136,927.77
San Diego	Mechanical, Phase III at Love Library, HVAC Re	$2,370,782.86	$2,194,474.76	$0.00	$2,194,474.76
San Diego	Storm/Nasatir Halls Renovation	$1,471,548.39	$1,107,152.00	$0.00	$1,107,152.00
San Francisco	Fire Alarm Ren at Thornton Hall, HVAC Renew	$876,215.16	$217,961.32	$0.00	$217,961.32
San Francisco	HVAC Renewal, Phase II	$390,296.90	$0.00	$0.00	$0.00
San Francisco	Minor Cap-PWCE	$13,708.51	$0.00	$0.00	$0.00
San Francisco	Nursing Facility Improvements	$640,965.15	$171,068.98	$0.00	$171,068.98
San Francisco	School of the Arts/Font Street Property	$11,771,358.54	$0.00	$0.00	$0.00
San Jose	BC BT/IS Ceramics Lab Reno	$1,550,595.59	$12,759.68	$0.00	$12,759.68
San Jose	Minor Cap-PWCE	$3,962.33	$0.00	$0.00	$0.00
San Jose	Stad/HVAC/Electrical Renewal	$10,761.26	$4,500.00	$0.00	$4,500.00
San Luis Obispo	Center for Science - P	$269.73	$269.73	$0.00	$269.73
San Luis Obispo	Center for Science - W	$863,822.38	$566,185.74	$11,516.60	$577,702.34
San Luis Obispo	Engineering & Arch. Renov & Repl Ph II - E	$1,484,798.19	$508,696.42	$100,461.05	$609,157.47
San Luis Obispo	Minor Cap-PWCE	$4,279.21	$4,279.21	$0.00	$4,279.21
San Luis Obispo	Mott Pool Replacement	$2,883,101.46	$1,892,454.92	$3,020.20	$1,895,475.12
San Luis Obispo	Mustang Substation	$1,364,017.42	$1,056,951.20	$10,000.00	$1,066,951.20
San Marcos	Minor Cap-PWCE	$24,559.03	$8,557.28	$0.00	$8,557.28
San Marcos	Nursing Facility Improvements	$1,580,035.73	$7,572.85	$0.00	$7,572.85
San Marcos	Social & Behavioral Science Building - C	$11,211,362.91	$3,703,368.62	$0.00	$3,703,368.62
San Marcos	Social & Behavioral Science Building - PW	$37,882.59	$32,125.29	$0.00	$32,125.29
Sonoma	Chiller Replacement #2, Central Plant	$104,288.60	$104,220.75	$0.00	$104,220.75
Sonoma	Minor Cap-PWCE	$3,545.73	$578.31	$0.00	$578.31
Stanislaus	Air Handling Unit Replacement, Phase I	$369,217.59	$157,378.86	$0.00	$157,378.86
Stanislaus	Minor Cap-PWCE	$36,041.88	$36,001.26	$0.00	$36,001.26
Stanislaus	Science I Renovation (Seismic)	$611,628.42	$92,900.63	$0.00	$92,900.63
Stanislaus	Science II (Seismic)	$663,330.67	$365,025.01	$0.00	$365,025.01
Systemwide	Facilities Renewal Resource Model	$64,274.00	$32,000.00	$0.00	$32,000.00
Systemwide	Minor Cap-PWCE	$13,741.28	$4,229.20	$0.00	$4,229.20

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The California State University

Campus Claims for Work Performed (per BL 09-15)

This letter serves to certify that the cumulative disbursements are consistent with the tax compliance certificate completed for the use of the up front bond proceeds and are within the amounts authorized by the Department of Finance for CSU and Account 6048372 pursuant to BL 09-15.

Campus	Project	Available Amount for Claim Processing	Previous Claims Submitted to SCO	New Claim Amount	Total Cumulative Claims for 6048
Total Bond Fund		$281,020,148.51	$92,807,629.24	$4,559,504.96	$97,367,134.20

Certified By:

Print Name: ANN M. HARRIS Signature Ann M. Harris Date: 10/05/09

Phone: (323) 343-3522 Email: AHARRIS@cslanet.calstatela.edu

STATE OF CALIFORNIA

CLAIM SCHEDULE

STD. 218 California State University (REV. 7.00)

DO NOT WRITE IN THIS SPACE

LATE FILED

PAYABLE FROM	FUND: 6048	SUB: 002	FUND NAME: 2006 University Capital Outlay Bond Fund
	AGENCY NO.: 6750		AGENCY NAME: Cal State Univ., Los Angeles

APPROPRIATION	YR. OF STAT.	METH	REFERENCE/ITEM	SEQ	FFY	CHAPTER	STATUTES
	2007		302	00	2007	0171	

PURPOSE: GC 13306

FED. CATALOG NUMBER	SCO PROJ.	CATEGORY	PGM.	ELE.	COMP.	TASK	GENERAL LEDGER	RECEIPT	OBJECT	F/S	AMOUNT	DESCRIPTION
			06	73	097						1,620,313.65	

SCHEDULE NUMBER: 20090021

AUDIT CODE | SCH. TYPE

PRINT WARRANT DATE

ISSUE WARR. DATE (REQUEST.)

LINE NO.	P.O. NO. OR "C"	CLAIMANT	AMOUNT	(✓)
1		CSULA Revolving Fund	1,620,313.65	

DATE ISSUED (ACTUAL)

CONTROLLER'S WARRANT NUMBERS

SIGN. | CALC.

PURCH. | CONTR.

CORRECTIONS ENTERED

TOTAL OF SCHEDULE: 1,620,313.65

I hereby certify under penalty of perjury as follows:

"That I am a duly appointed, qualified and acting officer of the herein named state agency, department, board, commission, office, or institution; that the within claim is in all respects true, correct, and in accordance with law; that the services mentioned herein were actually rendered and supplies delivered to the state agency in accordance with the contract and law; that authorizations for purchases have been duly obtained wherever required and that amounts claimed and articles delivered comply therewith; that the amounts of any refunds to claimants indicated herein were received from such claimants by the herein named agency in excess of that legally due it under the law, or are otherwise lawfully due such claimants; that all of the expenditures herein set forth are in accordance with the current budget allotments and provisions as approved by the Budget Division of the State Departmnent of Finance, and that none of the expenditures are in excess thereof; that there has been full compliance with all provisions or restrictions in the budget act or any other appropriation relating to expenditures herein; that the claimants named herein are each entitled to the amount specified opposite their respective names and actually have been paid or will be paid as allowed when warrant is received from the State Controller; that I have not violated any of the provisions of Sections 1090 to 1096, inclusive, of the Government Code, in incurring the items of expense mentioned in the attached claim, or in any other way; that any disaster service worker for whom compensation or reimbursement for expenses incurred is claimed herein has, if required by law, taken, subscribed, and filed the oath set forth in Section 3103 of the Government Code."

AUDITED | APPR. PAY

F/A BAL. OK | WARR. OK

REPORTABLE PAYMENTS PER S.A.M. 8422.19

NUMBER

AMOUNT $

TOTAL SUBJECT TO USE TAX $

SIGNED	TITLE	DATE
Lynda Stier	Accounts Payable Supervisor	09/30/2009

APPROVED (IF REQUIRED)

CONTACT TELEPHONE (OPTIONAL): 323/343-3578

ClmLn	Voucher Number	Account Number	SCO Fd	PgmCd	Invoice ID	Vendor ID	Vendor Name	PO ID	Inv Date	Due Date	Orig Claim Amt	Disc Amt	Net Claim Amt	Pymnt Dt	Check #
1	00480904	607031	6048	06	14 - 4907-	0000063509	BERNARDS BROS.,	4907-0010A	08/31/09	08/31/09	1,303,124.20	0.00	1,303,124.20	09/11/09	0 -780496
1	00481257	607022	6048	06	MIS-03931	0000001950	CALIFORNIA STAT		09/17/09	09/17/09	296,453.03	0.00	296,453.03	09/23/09	0 -785658
1	00481546	607032	6048	06	31467	0000007336	TWINING LABORAT	4908-0027	08/31/09	08/31/09	7,325.38	0.00	7,325.38	09/30/09	0 -786135
1	00481558	607031	6048	06	200901078	0000063071	P2S ENGINEERING	4907-0190A	08/28/09	08/28/09	1,780.04	0.00	1,780.04	09/30/09	0 -786123
1	00481559	607031	6048	06	200901044	0000063071	P2S ENGINEERING	4908-0014	08/28/09	08/28/09	9,131.00	0.00	9,131.00	09/30/09	0 -786123
1	00481561	607031	6048	06	0078870	0000029995	BRANDOW & JOHNS	4909-0019	09/14/09	09/14/09	2,500.00	0.00	2,500.00	09/30/09	0 -786099
							* CLAIM	20090021-01	TOTAL *		1,620,313.65	0.00	1,620,313.65		
							* CLAIM	20090021	TOTAL *		1,620,313.65	0.00	1,620,313.65		

End of Report

State Controller's Office
Division of Audits
Post Office Box 942850
Sacramento, CA 94250-5874

http://www.sco.ca.gov

S09-CSU-006