

FY 2022/2023 CENTRALLY PAID DIRECT & INDIRECT COSTS

Account Name	Agency Code	Campus Total	Professional and Continuing Education Program	Enterprise Programs						TF - Misc Trust	Other Non-Billable Funds
				Housing Program	Parking Program	Health Center Facilities	Auxiliary Organizations	Student Union Program	Student Recreation Complex		
Systemwide Prov	6610	-	-	-	-	-	-	-	-	-	-
Chancellor's Office	6620	600,382	61,185	-	23,932	-	-	-	-	91,665	423,600
Bakersfield	6650	985,009	200,483.00	101,939	80,061	16,865	-	100,803	-	85,358	399,500
San Bernardino	6660	1,643,262	491,884	238,026	138,933	17,592	-	27,082	-	34,245	695,500
Stanislaus	6670	1,052,668	306,528	164,069	33,398	16,865	16,865	23,441	61,775	29,227	400,500
Chico	6680	1,232,526	198,963	227,117	32,614	16,865	16,865	24,618	-	17,984	697,500
Dominguez Hills	6690	1,641,802	731,748	191,005	113,239	16,865	-	21,052	-	72,993	494,900
Fresno	6700	1,375,031	285,557	-	121,715	16,865	16,865	25,765	-	7,464	900,800
Fullerton	6710	3,039,709	927,100	352,909	228,461	39,496	39,496	46,866	-	117,981	1,287,400
East Bay	6720	1,744,814	708,095	160,146	81,578	16,865	16,865	86,629	-	30,336	644,300
Humboldt	6730	943,839	180,395	254,401	25,542	16,865	-	34,434	-	8,402	423,800
Long Beach	6740	3,297,901	880,519	569,319	228,339	39,496	78,992	50,132	-	79,704	1,371,400
Los Angeles	6750	1,916,068	591,615	182,798	181,162	16,865	16,865	21,746	-	8,817	896,200
Maritime Academy	6752	411,589	51,502	214,682	2,790	-	-	-	-	9,515	133,100
Monterey Bay	6756	1,006,241	553,155	-	57,599	-	16,865	8,822	-	400	369,400
Northridge	6760	3,489,164	1,148,437	564,119	285,252	39,496	39,496	49,304	-	72,260	1,290,800
Pomona	6770	1,900,480	253,025	399,632	143,643	39,496	39,496	50,388	-	82,600	892,200
Sacramento	6780	3,179,741	1,362,640	418,537	221,937	39,496	78,992	53,786	-	4,353	1,000,000
San Diego	6790	3,106,493	608,604	740,440	150,011	41,017	78,992	59,898	-	91,231	1,336,300
San Francisco	6800	3,141,077	605,857	599,643	118,338	39,496	-	216,583	-	406,360	1,154,800
San Jose	6810	4,322,118	1,948,016	706,286	219,446	41,544	-	56,052	-	188,074	1,162,700
San Luis Obispo	6820	3,543,282	440,310	1,452,577	178,071	39,496	-	50,325	-	241,203	1,141,300
Sonoma	6830	1,670,005	343,401	213,755	64,457	16,865	-	112,057	-	477,770	441,700
San Marcos	6840	2,569,392	1,510,924	-	177,027	40,187	39,496	262,388	-	8,770	530,600
Channel Islands	6850	986,212	264,139	189,546	94,183	16,865	16,865	20,714	-	28,200	355,700
		48,798,805	14,654,082	7,940,946	3,001,728	585,462	513,015	1,402,885	61,775	2,194,912	18,444,000

**THE CALIFORNIA STATE UNIVERSITY
PROFESSIONAL AND CONTINUING EDUCATION PROGRAM
2022/23 Centrally Paid INDIRECT Costs**

	Chancellor's Office Overhead Costs	Pension Loan Repayment ⁽³⁾	Dental Benefits for Retired Annuitants ⁽²⁾	Health Benefits for Retired Annuitants ⁽²⁾	Department of Finance Admin Costs	Total Indirect Cost Allocation	Quarterly Transfer Amount ⁽¹⁾
Bakersfield	24,850	42,700	6,135	111,836	14,962	200,483	50,120.75
Channel Islands	33,391	86,700	6,648	121,187	16,213	264,139	66,034.75
Chico	28,021	52,300	5,476	99,812	13,354	198,963	49,740.75
Dominguez Hills	64,520	185,100	22,252	405,611	54,265	731,748	182,937.00
East Bay	100,077	128,000	22,154	403,836	54,028	708,095	177,023.75
Fresno	29,212	79,200	8,176	149,031	19,938	285,557	71,389.25
Fullerton	109,595	219,800	27,586	502,845	67,274	927,100	231,775.00
Humboldt	16,354	58,300	4,880	88,959	11,902	180,395	45,098.75
Long Beach	106,392	251,600	24,049	438,383	58,650	879,074	219,768.50
Los Angeles	59,895	168,100	16,782	305,911	40,927	591,615	147,903.75
Maritime Academy	4,253	13,000	1,581	28,813	3,855	51,502	12,875.50
Monterey Bay	44,821	111,600	18,310	333,770	44,654	553,155	138,288.75
Northridge	132,764	277,000	34,092	621,440	83,141	1,148,437	287,109.25
Pomona	61,014	62,500	5,977	108,957	14,577	253,025	63,256.25
Sacramento	118,658	337,100	41,855	762,954	102,073	1,362,640	340,660.00
San Bernardino	71,615	110,300	14,125	257,472	34,446	487,958	121,989.50
San Diego	83,050	113,600	18,984	346,050	46,297	607,981	151,995.25
San Francisco	46,803	233,200	15,039	274,139	36,676	605,857	151,464.25
San Jose	159,683	467,900	60,942	1,110,871	148,620	1,948,016	487,004.00
San Luis Obispo	55,306	105,600	12,895	235,061	31,448	440,310	110,077.50
San Marcos	126,057	394,000	45,731	833,610	111,526	1,510,924	377,731.00
Sonoma	29,939	101,400	9,787	178,407	23,868	343,401	85,850.25
Stanislaus	44,543	66,200	9,036	164,713	22,036	306,528	76,632.00
Chancellor's Office	-	16,000	2,085	38,014	5,086	61,185	15,296.25
Total	1,550,813	3,681,200	434,577	7,921,682	1,059,816	14,648,088	3,662,022.00
CSU Fund	441	441	441	441	441		
CAMPUS ENTRIES (FIRMS):	-	-	-	-	-	-	-
DEBIT OBJECT CODE	660025	660105	603091	603092	612001		
CREDIT OBJECT CODE	101100	101100	101100	101100	101100		
CHANCELLOR'S OFFICE ENTRIES (FIRMS):							
DEBIT OBJECT CODE	101100	101100	101100	101100	101100		
CREDIT OBJECT CODE	580194	660105	107090	107090	107090		

(1) Quarterly transfer amounts to be collected via IFT about August, October, January, and April.

(2) Benefit Costs for retired annuitants are passed on to campuses based on where retirement expenses were recorded two fiscal years ago.

(3) Senate Bill 84 Pension Loan repayment due for FY21/22 is included as it will be paid in FY22/23.

*Accounting process contact: Silvia Aguilar at (562) 951-4616

*Centrally paid direct costs, which mainly consists of debt service, are in a separate attachment

**THE CALIFORNIA STATE UNIVERSITY
PROFESSIONAL AND CONTINUING EDUCATION PROGRAM
2022/2023 Centrally Paid INDIRECT Costs**

Agency	Campuses	All Revenue Sources as of 06/30/2021 ¹	Revenue %	Commission on Extended University Office	Systemwide Dean's Office	Chancellor's Office - Overhead ²	Total Administrative Costs	Return of Unspent Funds		Total Administrative Costs (less Py Unspent)	State Pro Rata Health	State Pro Rata Admin	Total State ProRata ³	Total Indirect Cost Allocation	IFT Amount Quarterly ⁵
								Revenue Percentages 19/20	Prior Year Adjustment 20/21 ⁴						
6650	Bakersfield	7,098,722	1.60%	8,363	11,424	5,181	24,968	1.490%	(118)	24,850	111,836	14,962	126,798	151,648	37,912.01
6660	San Bernardino	20,463,687	4.62%	24,107	32,933	14,935	71,974	4.546%	(359)	71,615	257,472	34,446	291,918	363,533	90,883.27
6670	Stanislaus	12,722,604	2.87%	14,988	20,475	9,285	44,749	2.607%	(206)	44,543	164,713	22,036	186,750	231,292	57,823.09
6680	Chico	7,998,425	1.80%	9,422	12,872	5,837	28,131	1.399%	(110)	28,021	99,812	13,354	113,166	141,187	35,296.71
6690	Dominguez Hills	18,432,814	4.16%	21,715	29,665	13,453	64,832	3.950%	(312)	64,520	405,611	54,265	459,877	524,397	131,099.23
6700	Fresno	8,351,229	1.88%	9,839	13,440	6,095	29,374	2.059%	(162)	29,212	149,031	19,938	168,970	198,182	49,545.54
6710	Fullerton	31,314,167	7.07%	36,891	50,395	22,854	110,140	6.909%	(545)	109,595	502,845	67,274	570,119	679,714	169,928.59
6720	East Bay	28,588,882	6.45%	33,680	46,009	20,865	100,554	6.040%	(477)	100,077	403,836	54,028	457,864	557,940	139,485.10
6730	Humboldt	4,675,018	1.05%	5,507	7,524	3,412	16,442	1.113%	(88)	16,354	88,959	11,902	100,861	117,215	29,303.78
6740	Long Beach	30,385,827	6.86%	35,797	48,901	22,176	106,874	6.107%	(482)	106,392	438,383	58,650	497,033	603,425	150,856.34
6750	Los Angeles	17,123,584	3.86%	20,173	27,557	12,497	60,227	4.211%	(332)	59,895	305,911	40,927	346,837	406,732	101,683.11
6752	Maritime Academy	1,214,737	0.27%	1,431	1,955	887	4,272	0.243%	(19)	4,253	28,813	3,855	32,668	36,921	9,230.35
6756	Monterey Bay	12,815,851	2.89%	15,098	20,625	9,353	45,076	3.237%	(255)	44,821	333,770	44,654	378,424	423,245	105,811.37
6760	Northridge	37,940,929	8.56%	44,697	61,060	27,690	133,447	8.653%	(683)	132,764	621,440	83,141	704,581	837,345	209,336.15
6770	Pomona	17,433,465	3.93%	20,538	28,056	12,723	61,318	3.857%	(304)	61,014	108,957	14,577	123,534	184,548	46,136.98
6780	Sacramento	33,957,431	7.66%	40,004	54,649	24,783	119,435	9.849%	(777)	118,658	762,954	102,073	865,027	983,685	245,921.34
6790	San Diego	23,727,090	5.35%	27,952	38,185	17,316	83,453	5.110%	(403)	83,050	346,050	46,297	392,347	475,396	118,849.12
6800	San Francisco	13,389,522	3.02%	15,774	21,549	9,772	47,095	3.704%	(292)	46,803	274,139	36,676	310,815	357,617	89,404.37
6810	San Jose	45,616,410	10.29%	53,740	73,412	33,292	160,444	9.646%	(761)	159,683	1,110,871	148,620	1,259,491	1,419,174	354,793.57
6820	San Luis Obispo	15,801,661	3.57%	18,616	25,431	11,533	55,579	3.457%	(273)	55,306	235,061	31,448	266,509	321,815	80,453.77
6830	Sonoma	8,556,540	1.93%	10,080	13,770	6,245	30,095	1.972%	(156)	29,939	178,407	23,868	202,275	232,215	58,053.63
6840	San Marcos	36,019,435	8.13%	42,433	57,967	26,288	126,688	7.997%	(631)	126,057	833,610	111,526	945,137	1,071,194	267,798.45
6850	Channel Islands	9,535,232	2.15%	11,233	15,345	6,959	33,537	1.844%	(146)	33,391	121,187	16,213	137,401	170,792	42,697.93
		443,163,257	100%	522,078	713,198	323,429	1,558,704	100.000%	(7,891)	1,550,813	7,883,670	1,054,731	8,938,402	\$ 10,489,215	2,622,303.80

CAMPUS ENTRIES (FIRMS):

DEBIT OBJECT CODE	660025	660025	660025		603092	612001
CREDIT OBJECT CODE	101100	101100	101100		101100	101100

CHANCELLOR'S OFFICE ENTRIES (FIRMS):

DEBIT OBJECT CODE	101100	101100	101100		101100	101100
CREDIT OBJECT CODE	580194	580194	580194		107090	107090

1 Includes all revenues sources recorded in Trust Fund 0948/CSU Fund 441/442/443/444, excluding Intra PaCE Transfers, Early Start Program and CARES/HEERF revenue.

2 The FY22/23 budget amount includes Financial Service and Academic Affairs at the Chancellor's Office and has been approved by the Commission and Chancellor Castro.

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

4 This contains the unspent FY20/21 budget from SW Dean's Office in the amount of \$148k less \$30k returned deposit for the cancelled FY19/20 Counterparts conference due to COVID, \$66k FY20/21 encumbrances and \$45k return of over refunded amount in FY20/21.

5 CPO amount includes 1/4 of the above total indirect cost allocation and will be processed quarterly.

* 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
2022/23 Centrally Paid INDIRECT Costs

	Chancellor's Office Overhead Costs	Pension Loan Repayment ⁽⁴⁾	Dental Benefits for Retired Annuitants ⁽²⁾	Health Benefits for Retired Annuitants ⁽²⁾	Department of Finance Admin Costs ⁽³⁾	Total Indirect Cost Allocation	Quarterly Transfer Amount ⁽¹⁾
Bakersfield	11,852	33,100	2,433	44,355	5,013	96,753	24,188.25
Channel Islands	11,852	81,100	4,184	76,275	5,013	178,424	44,606.00
Chico	11,852	139,900	3,298	60,122	5,013	220,185	55,046.25
Dominguez Hills	11,852	46,300	6,149	112,088	5,013	181,402	45,350.50
East Bay	11,852	49,000	4,509	82,193	5,013	152,567	38,141.75
Fresno	(5) -	-	-	-	-	-	-
Fullerton	27,755	83,200	10,468	190,824	11,741	323,988	80,997.00
Humboldt	11,852	106,600	6,345	115,654	5,013	245,464	61,366.00
Long Beach	27,755	129,400	19,963	363,894	11,741	552,753	138,188.25
Los Angeles	11,852	59,000	4,502	82,060	5,013	162,427	40,606.75
Maritime Academy	11,852	54,200	7,185	130,976	5,013	209,226	52,306.50
Monterey Bay	(5) -	-	-	-	-	-	-
Northridge	27,755	165,900	18,067	329,336	11,741	552,799	138,199.75
Pomona	27,755	103,800	12,166	221,759	11,741	377,221	94,305.25
Sacramento	27,755	114,000	12,997	236,912	11,741	403,405	100,851.25
San Bernardino	11,852	83,300	6,509	118,653	5,013	225,327	56,331.75
San Diego	27,755	161,900	26,078	475,353	11,741	702,827	175,706.75
San Francisco	27,755	291,200	12,852	234,278	11,741	577,826	144,456.50
San Jose	27,755	141,200	25,829	470,826	11,741	677,351	169,337.75
San Luis Obispo	27,755	408,100	49,690	905,775	11,741	1,403,061	350,765.25
San Marcos	(5) -	-	-	-	-	-	-
Sonoma	11,852	67,400	5,836	106,385	5,013	196,486	49,121.50
Stanislaus	11,852	39,000	5,427	98,929	5,013	160,221	40,055.25
Chancellor's Office	-	-	-	-	-	-	-
Total	380,167	2,357,600	244,487	4,456,647	160,812	7,599,713	1,899,928.25
CSU Fund	531	531	531	531	531		
CAMPUS ENTRIES (FIRMS):	-	-	-	-	-		
DEBIT OBJECT CODE	660025	660105	603091	603092	612001		
CREDIT OBJECT CODE	101100	101100	101100	101100	101100		
CHANCELLOR'S OFFICE ENTRIES (FIRMS):							
DEBIT OBJECT CODE	101100	101100	101100	101100	101100		
CREDIT OBJECT CODE	580194	660105	107090	107090	107090		

(1) Quarterly transfer amounts to be collected via IFT about August, October, January, and April.

(2) Benefit Costs for Retired Annuitants are passed down to campuses based on where retirement expenses were recorded two fiscal years ago.

(3) Distribution of Admin State Pro Rata/CO overhead methodology : Unchanged from prior years with campuses classified into two groups, large and med/sm, based on prior year revenues for the enterprise programs. Large campuses allocated 2/3 of indirect pro rata charges, small campuses 1/3.

(4) Senate Bill 84 Pension Loan repayment due for FY21/22 is included as it will be paid in FY22/23.

(5)The housing facilities at this campus are managed by an auxiliary organization. The charges related to these campuses are on attachment 7.

*Please note state pro rata and Chancellor's overhead will be charged to all enterprise funds. Aux Orgs with debt will also be allocated a portion of costs.

**Accounting process contact: Cindy Gong at (562) 951-4542

***Centrally paid direct costs are on a separate attachment

THE CALIFORNIA STATE UNIVERSITY
PARKING PROGRAM
2021/22 Centrally Paid INDIRECT Costs

	Chancellor's Office Overhead Costs	Pension Loan Repayment - Parking Fees ⁽⁴⁾	Pension Loan Repayment - Fines & Forfeitures ⁽⁴⁾	Dental Benefits for Retired Annuitants - Parking Fees ⁽²⁾	Dental Benefits for Retired Annuitants - Fines & Forfeitures ⁽²⁾	Health Benefits for Retired Annuitants - Parking Fees ⁽²⁾	Health Benefits for Retired Annuitants - Fines & Forfeitures ⁽²⁾	Department of Finance Admin Costs ⁽³⁾	Total Indirect Cost Allocation	Quarterly Transfer Amount ⁽¹⁾
Bakersfield	11,852	25,900	-	1,934	-	35,257	-	5,013	79,956	19,989.00
Channel Islands	11,852	17,100	-	2,872	-	52,349	-	5,013	89,186	22,296.50
Chico	11,852	3,800	-	275	-	5,020	-	5,013	25,960	6,490.00
Dominguez Hills	11,852	27,000	1,000	3,167	-	57,723	-	5,013	105,755	26,438.75
East Bay	11,852	21,500	-	1,581	-	28,821	-	5,013	68,767	17,191.75
Fresno	11,852	36,600	-	3,275	-	59,700	-	5,013	116,440	29,110.00
Fullerton	27,755	52,600	3,000	5,250	649	95,702	11,822	11,741	208,519	52,129.75
Humboldt	11,852	2,700	-	308	-	5,621	-	5,013	25,494	6,373.50
Long Beach	27,755	32,200	13,700	5,500	436	100,266	7,954	11,741	199,552	49,888.00
Los Angeles	11,852	46,000	1,600	4,922	590	89,730	10,756	5,013	170,463	42,615.75
Maritime Academy	-	-	-	-	-	-	-	-	-	-
Monterey Bay	11,852	10,800	5,000	1,017	280	18,539	5,098	5,013	57,599	14,399.75
Northridge	27,755	66,200	18,100	6,724	1,160	122,561	21,150	11,741	275,391	68,847.75
Pomona	27,755	28,200	4,100	2,262	728	41,235	13,273	11,741	129,294	32,323.50
Sacramento	27,755	50,400	6,800	4,973	732	90,656	13,340	11,741	206,397	51,599.25
San Bernardino	11,852	41,300	-	3,689	-	67,241	-	5,013	129,095	32,273.75
San Diego	27,755	10,100	-	3,270	495	59,609	9,018	11,741	121,988	30,497.00
San Francisco	27,755	15,500	3,300	2,113	414	38,510	7,539	11,741	106,872	26,718.00
San Jose	27,755	39,000	-	6,416	-	116,951	-	11,741	201,863	50,465.75
San Luis Obispo	27,755	40,900	2,800	3,840	98	69,995	1,794	11,741	158,923	39,730.75
San Marcos	27,755	41,400	3,100	3,798	484	69,238	8,822	11,741	166,338	41,584.50
Sonoma	11,852	6,600	3,300	1,522	238	27,749	4,333	5,013	60,607	15,151.75
Stanislaus	11,852	10,000	-	340	-	6,193	-	5,013	33,398	8,349.50
Chancellor's Office	11,852	-	-	-	-	-	-	5,013	16,865	4,216.25
Total	431,626	625,800	65,800	69,048	6,304	1,258,666	114,899	182,579	2,754,722	688,680.50
CSU Fund	472	472	471/472	472	471	472	471	472		
CAMPUS ENTRIES (FIRMS):	-	-	-	-	-	-	-	-	-	-
DEBIT OBJECT CODE	660025	660105	660105	603091	603091	603092	603092	612001		
CREDIT OBJECT CODE	101100	101100	101100	101100	101100	101100	101100	101100		
OR'S OFFICE ENTRIES (FIRMS):										
DEBIT OBJECT CODE	101100	101100	101100	101100	101100	101100	101100	101100		
CREDIT OBJECT CODE	580194	660105	660105	107090	107090	107090	107090	107090		

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(4) Senate Bill 84 Pension Loan repayment due for FY21/22 is included as it will be paid in FY22/23.

*Please note state pro rata

**Accounting process contact: Cindy Gong at (562) 951-4542

***Centrally paid direct costs are on a separate attachment

THE CALIFORNIA STATE UNIVERSITY
STUDENT UNION PROGRAM
2022/23 Centrally Paid Indirect Costs

	Chancellor's Office Overhead Costs	Pension Loan Repayment ⁽⁴⁾	Dental Benefits for Retired Annuitants ⁽²⁾	Health Benefits for Retired Annuitants ⁽²⁾	Department of Finance Admin Costs ⁽³⁾	Total Indirect Cost Allocation	Quarterly Transfer Amount ⁽¹⁾
Bakersfield	11,852	-	4,143	75,524	5,013	96,532	24,133.00
Channel Islands	11,852	-	-	-	5,013	16,865	4,216.25
Chico	11,852	-	-	-	5,013	16,865	4,216.25
Dominguez Hills	11,852	-	-	-	5,013	16,865	4,216.25
East Bay	11,852	21,300	2,248	40,976	5,013	81,389	20,347.25
Fresno	11,852	-	-	-	5,013	16,865	4,216.25
Fullerton	27,755	-	-	-	11,741	39,496	9,874.00
Humboldt	11,852	-	743	13,539	5,013	31,147	7,786.75
Long Beach	27,755	-	-	-	11,741	39,496	9,874.00
Los Angeles	11,852	-	-	-	5,013	16,865	4,216.25
Monterey Bay	-	2,300	-	-	-	2,300	575.00
Northridge	27,755	-	-	-	11,741	39,496	9,874.00
Pomona	27,755	-	-	-	11,741	39,496	9,874.00
Sacramento	27,755	-	-	-	11,741	39,496	9,874.00
San Bernardino	11,852	-	-	-	5,013	16,865	4,216.25
San Diego	27,755	-	-	-	11,741	39,496	9,874.00
San Francisco	27,755	50,800	6,021	109,747	11,741	206,064	51,516.00
San Jose	27,755	-	-	-	11,741	39,496	9,874.00
San Luis Obispo	27,755	-	-	-	11,741	39,496	9,874.00
San Marcos	27,755	40,900	9,000	164,062	11,741	253,458	63,364.50
Sonoma	11,852	25,100	3,450	62,887	5,013	108,302	27,075.50
Stanislaus	(5) 11,852	-	-	-	5,013	16,865	4,216.25
Total	407,922	140,400	25,605	466,735	172,553	1,213,215	303,303.75
CSU Fund	534	534	534	534	534		

CAMPUS ENTRIES (FIRMS):

DEBIT OBJECT CODE	660025	660105	603091	603092	612001	
CREDIT OBJECT CODE	101100	101100	101100	101100	101100	

CHANCELLOR'S OFFICE ENTRIES (FIRMS):

DEBIT OBJECT CODE	101100	101100	101100	101100	101100	
CREDIT OBJECT CODE	580194	660105	107090	107090	107090	

(1) Quarterly transfer amounts to be collected via IFT about August, October, January, and April.

(2) Benefit Costs for Retired Annuitants are passed down to campuses based on where retirement expenses were recorded two fiscal years ago.

(3) Distribution of Admin State Pro Rata/CO overhead methodology: Unchanged from prior years with campuses classified into two groups, large and med/sm, based on prior year revenues for the enterprise programs. Large campuses allocated 2/3 of indirect pro rata charges, small campuses 1/3.

(4) Senate Bill 84 Pension Loan repayment due for FY21/22 is included as it will be paid in FY22/23.

(5) Stanislaus Student Recreation Complex charges on Attachment 5A.

*Please note state pro rata and Chancellor's overhead will be charged to all enterprise funds. Aux Orgs with debt will also be allocated a portion of costs.

**Accounting process contact: Cindy Gong at (562) 951-4542

***Centrally paid direct costs are on a separate attachment

**THE CALIFORNIA STATE UNIVERSITY
STUDENT RECREATION COMPLEX
2022/23 Centrally Paid Indirect Costs**

	Chancellor's Office Overhead Costs	Pension Loan Repayment ⁽⁴⁾	Dental Benefits for Retired Annuitants ⁽²⁾	Health Benefits for Retired Annuitants ⁽²⁾	Department of Finance Admin Costs ⁽³⁾	Total Indirect Cost Allocation	Quarterly Transfer Amount ⁽¹⁾
Stanislaus Recreation Complex	11,852	15,500	1,462	26,643	5,013	60,470	15,117.50
Total	11,852	15,500	1,462	26,643	5,013	60,470	15,117.50
CSU Fund	534	534	534	534	534		

CAMPUS ENTRIES (FIRMS):

DEBIT OBJECT CODE	660025	660105	603091	603092	612001	
CREDIT OBJECT CODE	101100	101100	101100	101100	101100	

CHANCELLOR'S OFFICE ENTRIES (FIRMS):

DEBIT OBJECT CODE	101100	101100	101100	101100	101100	
CREDIT OBJECT CODE	580194	660105	107090	107090	107090	

(1) Quarterly transfer amounts to be collected via IFT about **August, October, January, and April**.

(2) Benefit Costs for Retired Annuitants are passed down to campuses based on where retirement expenses were recorded two fiscal years ago.

(3) Distribution of Admin State Pro Rata/CO overhead methodology: Unchanged from prior years with campuses classified into two groups, large and med/sm, based on prior year revenues for the enterprise programs. Large campuses allocated 2/3 of indirect pro rata charges, small campuses 1/3.

(4) Senate Bill 84 Pension Loan repayment due for FY21/22 is included as it will be paid in FY22/23.

*Please note state pro rata and Chancellor's overhead will be charged to all enterprise funds. Aux Orgs with debt will also be allocated a portion of costs.

**Accounting process contact: Cindy Gong at (562) 951-4542

***Centrally paid direct costs are on a separate attachment

THE CALIFORNIA STATE UNIVERSITY
HEALTH CENTER FACILITIES FUND
2022/23 Centrally Paid INDIRECT Costs

	Chancellor's Office Overhead Costs	Department of Finance Admin Costs ⁽²⁾	Total Indirect Cost Allocation	Quarterly Transfer Amount ⁽¹⁾
Bakersfield	11,852	5,013	16,865	4,216.25
Channel Islands	11,852	5,013	16,865	4,216.25
Chico	11,852	5,013	16,865	4,216.25
Dominguez Hills	11,852	5,013	16,865	4,216.25
East Bay	11,852	5,013	16,865	4,216.25
Fresno	11,852	5,013	16,865	4,216.25
Fullerton	27,755	11,741	39,496	9,874.00
Humboldt	11,852	5,013	16,865	4,216.25
Long Beach	27,755	11,741	39,496	9,874.00
Los Angeles	11,852	5,013	16,865	4,216.25
Maritime Academy	-	-	-	-
Monterey Bay	-	-	-	-
Northridge	27,755	11,741	39,496	9,874.00
Pomona	27,755	11,741	39,496	9,874.00
Sacramento	27,755	11,741	39,496	9,874.00
San Bernardino	11,852	5,013	16,865	4,216.25
San Diego	27,755	11,741	39,496	9,874.00
San Francisco	27,755	11,741	39,496	9,874.00
San Jose	27,755	11,741	39,496	9,874.00
San Luis Obispo	27,755	11,741	39,496	9,874.00
San Marcos	27,755	11,741	39,496	9,874.00
Sonoma	11,852	5,013	16,865	4,216.25
Stanislaus	11,852	5,013	16,865	4,216.25
Total	\$ 407,922	\$ 172,553	\$ 580,475	\$ 145,118.75

CSU Fund 452 452

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	107090	

(1) Quarterly transfer amounts to be collected via IFT about August, October, January, and April.

(2) Distribution of Admin State Pro Rata methodology: Unchanged from prior years with campuses classified into two groups, large and med/sm based on prior year revenues for the enterprise programs. Large campuses allocated 2/3 of indirect pro rata costs and med/sm campuses 1/3.

*Please note state pro rata and Chancellor's overhead will be charged to all enterprise funds. Aux Orgs with debt will also be allocated a portion of costs.

**Accounting process contact: Cindy Gong at (562) 951-4542

***Centrally paid direct costs are on a separate attachment

**THE CALIFORNIA STATE UNIVERSITY
AUXILIARY ORGANIZATIONS AND OTHER
2022/23 Centrally Paid Indirect Costs**

	Chancellor's Office Overhead Costs	Department of Finance Admin Costs ⁽²⁾	Total Indirect Cost Allocation	Quarterly Transfer Amount ⁽¹⁾
Channel Islands Site Authority	11,852	5,013	16,865	4,216.25
Chico Research Foundation	11,852	5,013	16,865	4,216.25
East Bay Foundation	11,852	5,013	16,865	4,216.25
Fresno Association	11,852	5,013	16,865	4,216.25
Fullerton Auxiliary Services Corporation	27,755	11,741	39,496	9,874.00
Long Beach Foundation	27,755	11,741	39,496	9,874.00
Long Beach Forty-Niner Shops	27,755	11,741	39,496	9,874.00
Los Angeles University Auxiliary Services	11,852	5,013	16,865	4,216.25
Monterey Bay Foundation	11,852	5,013	16,865	4,216.25
Northridge University Corporation	27,755	11,741	39,496	9,874.00
Pomona Foundation	27,755	11,741	39,496	9,874.00
Sacramento Capital Public Radio Station	27,755	11,741	39,496	9,874.00
Sacramento University Enterprises, Inc.	27,755	11,741	39,496	9,874.00
San Diego Research Foundation	27,755	11,741	39,496	9,874.00
San Diego Aztec Shops	27,755	11,741	39,496	9,874.00
San Jose Associated Students, Inc.	-	-	-	-
San Luis Obispo (Cal Poly) Corporation	-	-	-	-
San Marcos University Corporation	27,755	11,741	39,496	9,874.00
Stanislaus Auxiliary and Business Services	11,852	5,013	16,865	4,216.25
Total	360,514	152,501	513,015	128,253.75
CSU Fund	537	537		
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	107090		

(1) Quarterly transfer amounts to be collected via IFT about **August, October, January, and April.**

(2) Distribution of Admin State Pro Rata methodology: Unchanged from prior years with campuses classified into two groups with large campuses allocated 2/3 of indirect charges and med/sm campuses allocated 1/3 of indirect charges.

*Please note Aux Orgs with debt, whether issued through the Systemwide Revenue Bond program or through the auxiliary itself will also be allocated a portion of costs.

**Accounting process contact: Cindy Gong at (562) 951-4542

***Centrally paid direct costs are on a separate attachment

**THE CALIFORNIA STATE UNIVERSITY
TRUST FUND - MISC TRUST (496)
2022/23 Centrally Paid Indirect Costs**

	Pension Loan Repayment ⁽³⁾	Dental Benefits for Retired Annuitants ⁽²⁾	Health Benefits for Retired Annuitants ⁽²⁾	Department of Finance Admin Costs	Total Indirect Cost Allocation	Quarterly Transfer Amount ⁽¹⁾
Bakersfield	1,500	3,870	70,549	9,439	85,358	21,339.50
Channel Islands	28,200	-	-	-	28,200	7,050.00
Chico	1,100	779	14,205	1,900	17,984	4,496.00
Dominguez Hills	23,400	2,289	41,722	5,582	72,993	18,248.25
East Bay	5,800	1,132	20,642	2,762	30,336	7,584.00
Fresno	2,400	234	4,260	570	7,464	1,866.00
Fullerton	34,100	3,871	70,569	9,441	117,981	29,495.25
Humboldt	8,200	9	170	23	8,402	2,100.50
Long Beach	15,300	2,972	54,183	7,249	79,704	19,926.00
Los Angeles	3,400	250	4,557	610	8,817	2,204.25
Maritime Academy	-	439	8,005	1,071	9,515	2,378.75
Monterey Bay	400	-	-	-	400	100.00
Northridge	26,300	2,121	38,666	5,173	72,260	18,065.00
Pomona	5,000	3,581	65,285	8,734	82,600	20,650.00
Sacramento	3,100	58	1,054	141	4,353	1,088.25
San Bernardino	8,600	1,184	21,575	2,886	34,245	8,561.25
San Diego	-	4,211	76,752	10,268	91,231	22,807.75
San Francisco	113,600	13,512	246,297	32,951	406,360	101,590.00
San Jose	95,900	4,254	77,545	10,375	188,074	47,018.50
San Luis Obispo	72,300	7,795	142,097	19,011	241,203	60,300.75
San Marcos	7,300	68	1,237	165	8,770	2,192.50
Sonoma	172,400	14,094	256,905	34,371	477,770	119,442.50
Stanislaus	13,100	744	13,568	1,815	29,227	7,306.75
Chancellor's Office	28,300	3,968	52,388	7,009	91,665	22,916.25

Total 669,700 71,435 1,282,231 171,546 2,194,912 548,728.00

CSU Fund 496 496 496 496

CAMPUS ENTRIES (FIRMS):

DEBIT OBJECT CODE	660105	603091	603092	612001	
CREDIT OBJECT CODE	101100	101100	101100	101100	

CHANCELLOR'S OFFICE ENTRIES (FIRMS):

DEBIT OBJECT CODE	101100	101100	101100	101100	
CREDIT OBJECT CODE	660105	107090	107090	107090	

(1) Quarterly transfer amounts to be collected via IFT about **August, October, January, and April.**

(2) Benefit Costs for Retired Annuitants are passed down to campuses based on where retirement expenses were recorded two fiscal years ago.

(3) Senate Bill 84 Pension Loan repayment due for FY21/22 is included as it will be paid in FY22/23.

*Accounting process contact: Sherry Pickering at (562) 951-4531

**Centrally paid direct costs are on a separate attachment

THE CALIFORNIA STATE UNIVERSITY
OTHER NON-BILLABLE FUND PROGRAMS
2022/23 Centrally Paid Indirect Costs

	Pension Loan Repayment ⁽²⁾							Total Indirect Cost Allocation	Quarterly Transfer Amount ⁽¹⁾	
	Contracts and Grant Trust	Enterprise	General Fund	Other Trust	Lottery Program	Operating Funds	Special Projects			Student Fees-IRA- Work Study
Bakersfield	6,300	600			400	391,800		400	399,500	99,875.00
Channel Islands	9,700	-			400	341,700	2,200	1,700	355,700	88,925.00
Chico	-	-			100	689,300		8,100	697,500	174,375.00
Dominguez Hills	-	1,400			300	493,200		-	494,900	123,725.00
East Bay	-	64,800			400	578,900		200	644,300	161,075.00
Fresno	-	17,900	(200)		300	882,200		600	900,800	225,200.00
Fullerton	1,000	10,000			1,300	1,274,900	200	-	1,287,400	321,850.00
Humboldt	2,200	4,000			300	408,400		8,900	423,800	105,950.00
Long Beach	-	19,200			200	1,350,400		1,600	1,371,400	342,850.00
Los Angeles	-	2,600			600	892,700		300	896,200	224,050.00
Maritime Academy	3,200	600			400	128,900		-	133,100	33,275.00
Monterey Bay	1,100	-			700	366,900		700	369,400	92,350.00
Northridge	-	15,400			200	1,275,200		-	1,290,800	322,700.00
Pomona	-	6,400			100	885,700		-	892,200	223,050.00
Sacramento	13,000	-			-	987,000		-	1,000,000	250,000.00
San Bernardino	-	18,300			200	671,000		6,000	695,500	173,875.00
San Diego	200	30,800			1,300	1,298,100	5,000	900	1,336,300	334,075.00
San Francisco	47,400	-			400	1,095,900	7,700	3,400	1,154,800	288,700.00
San Jose	-	20,000			400	1,142,300		-	1,162,700	290,675.00
San Luis Obispo	-	15,100			400	1,112,800	1,200	11,800	1,141,300	285,325.00
San Marcos	-	1,500			200	527,400		1,500	530,600	132,650.00
Sonoma	-	300			400	434,800		6,200	441,700	110,425.00
Stanislaus	8,800	4,200			400	387,100		-	400,500	100,125.00
Chancellor's Office	4,800	4,100	400	1,300	9,000	403,800	200	-	423,600	105,900.00
Total	97,700	237,200	200	1,300	18,400	18,020,400	16,500	52,300	18,444,000	4,611,000.00
CSU Fund ⁽³⁾	465	544	001/017	423	481	Various (see pivot)	491/492	Various (see pivot)		

CAMPUS ENTRIES (FIRMS):

DEBIT OBJECT CODE	660105	660105	660105	660105	660105	660105	660105	660105	
CREDIT OBJECT CODE	101100	101100	101100	101100	101100	101100	101100	101100	

CHANCELLOR'S OFFICE ENTRIES (FIRMS):

DEBIT OBJECT CODE	101100	101100	101100	101100	101100	101100	101100	101100	
CREDIT OBJECT CODE	660105	660105	660105	660105	660105	660105	660105	660105	

(1) Quarterly transfer amounts to be collected via IFT about August, October, January, and April.

(2) Senate Bill 84 Pension Loan repayment due for FY21/22 is included as it will be paid in FY22/23. Also note that non-billable funds may include CSU Funds that have been inactivated. Please record this activity to the same place the activity in the inactive fund was transferred to.

(3) Pivot table for various funds to be attached to IFT request. Please email Cindy Gong @ cgong@calstate.edu if you need this information prior to IFT distribution.

*Accounting process contact: Lisa Kasten at (562) 951-4209

**THE CALIFORNIA STATE UNIVERSITY HOUSING PROGRAM (1)
2022/23 Debt Service (2)**

	Debt Service 11/1/22 Payment <u>Including</u> Capitalized Interest and/or CP Redemption (3)	11/1/22 Capitalized Interest and/or CP Redemption (4)	Affordable Student Housing Loans	Total Net Transfer Amount due on October 1, 2022 (5)(6)	Debt Service 5/1/2023 Payment <u>Including</u> Capitalized Interest and/or CP Redemption (7)	5/1/2023 Capitalized Interest and/or CP Redemption (4)	Total Net Transfer Amount due on April 1, 2023 (5)(6)
Bakersfield	992,868.69	-	224,879.61	1,217,748.30	352,243.69	-	352,243.69
Channel Islands	4,980,018.81	-	-	4,980,018.81	2,007,362.50	-	2,007,362.50
Chico	2,567,075.00	-	-	2,567,075.00	1,024,450.00	-	1,024,450.00
Dominguez Hills	1,882,000.00	-	86,547.00	1,968,547.00	1,138,875.00	-	1,138,875.00
East Bay	3,395,707.59	-	68,054.00	3,463,761.59	901,046.87	-	901,046.87
Fresno	-	-	-	-	-	-	-
Fullerton	10,132,868.34	(1,713,663.76)	42,663.00	8,461,867.58	5,123,624.79	-	5,123,624.79
Humboldt	2,024,271.35	-	-	2,024,271.35	782,242.40	-	782,242.40
Long Beach	2,955,400.00	-	-	2,955,400.00	2,207,150.00	-	2,207,150.00
Los Angeles	8,414,948.04	-	45,918.00	8,460,866.04	4,411,590.09	-	4,411,590.09
Maritime Academy	1,382,025.34	-	-	1,382,025.34	526,150.34	-	526,150.34
Northridge	1,372,723.84	-	-	1,372,723.84	511,723.84	-	511,723.84
Pomona	9,634,787.36	-	-	9,634,787.36	4,383,138.33	-	4,383,138.33
Sacramento	3,886,557.91	-	-	3,886,557.91	1,733,504.59	-	1,733,504.59
San Bernardino	6,163,974.78	-	-	6,163,974.78	2,141,852.24	-	2,141,852.24
San Diego	15,578,605.53	-	-	15,578,605.53	7,349,665.18	-	7,349,665.18
San Francisco	10,140,033.08	-	-	10,140,033.08	2,102,206.01	-	2,102,206.01
San Jose	14,505,641.08	-	-	14,505,641.08	2,933,178.77	-	2,933,178.77
San Luis Obispo	23,349,153.79	(545,027.27)	-	22,804,126.52	7,838,273.19	(545,027.27)	7,293,245.92
Sonoma	9,486,260.21	-	-	9,486,260.21	2,766,518.73	-	2,766,518.73
Stanislaus	715,899.09	-	-	715,899.09	79,791.01	-	79,791.01
Total	133,560,819.83	(2,258,691.03)	468,061.61	131,770,190.41	50,314,587.57	(545,027.27)	49,769,560.30

(1) Please contact Angelique Sutanto at (562) 951-4565 or Rosa Renaud at (562) 951-4566 for questions on your program.

(2) Please see FS 2022-01 Attachment 11 for Other Direct Costs.

(3) Consists of both principal and interest payments.

(4) Payment comes from bond proceeds and CP Redemption/SMIF Earnings, which offset debt service when applicable.

(5) The direct costs will be passed down to campuses through a semi-annual Interagency Financial Transaction (IFT) 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) Please contact Dagoberto Escobedo at (562) 951-4561 for questions on Accounting process.

(7) Consists of interest payments only.

**THE CALIFORNIA STATE UNIVERSITY HOUSING PROGRAM (1)
2022/23 Centrally Paid Direct Program Costs (2)**

	Estimated State Treasurer's Bond Services	Audit Fees	Financial Advisor Retainer Fees (3)	Arbitrage Rebate and Analysis Fees	Rating Agency Surveillance Fees	2022/23 Total Direct Cost Allocation	Net Semi-Annual Transfer Amount (4)(5)
Bakersfield	2,250.48	2,612.00	-	-	323.00	5,185.48	2,592.74
Channel Islands	8,080.30	2,612.00	-	107.16	323.00	11,122.46	5,561.23
Chico	3,997.04	2,612.00	-	-	323.00	6,932.04	3,466.02
Dominguez Hills	3,889.77	2,612.00	2,777.77	-	323.00	9,602.54	4,801.27
East Bay	4,644.30	2,612.00	-	-	323.00	7,579.30	3,789.65
Fullerton	20,411.22	5,409.00	2,777.78	-	323.00	28,921.00	14,460.50
Humboldt	3,224.29	2,612.00	2,777.77	-	323.00	8,937.06	4,468.53
Long Beach	8,055.92	5,409.00	2,777.78	-	323.00	16,565.70	8,282.85
Los Angeles	17,435.68	2,612.00	-	-	323.00	20,370.68	10,185.34
Maritime Academy	2,521.24	2,612.00	-	-	323.00	5,456.24	2,728.12
Northridge	2,809.92	5,409.00	2,777.78	-	323.00	11,319.70	5,659.85
Pomona	16,535.87	5,409.00	-	143.23	323.00	22,411.10	11,205.55
Sacramento	6,621.90	5,409.00	2,777.78	-	323.00	15,131.68	7,565.84
San Bernardino	9,764.18	2,612.00	-	-	323.00	12,699.18	6,349.59
San Diego	28,913.02	5,409.00	2,777.78	190.10	323.00	37,612.90	18,806.45
San Francisco	13,307.24	5,409.00	2,777.78	-	323.00	21,817.02	10,908.51
San Jose	23,202.28	5,410.00	-	-	323.00	28,935.28	14,467.64
San Luis Obispo	40,686.98	5,409.00	2,777.78	319.50	323.00	49,516.26	24,758.13
Sonoma	14,334.42	2,612.00	-	-	323.00	17,269.42	8,634.71
Stanislaus	912.78	2,612.00	-	-	323.00	3,847.78	1,923.89
Total	231,598.83	77,414.00	25,000.00	759.99	6,460.00	341,232.82	170,616.41
CSU Fund	531	531	531	531	531		

CAMPUS ENTRIES (FIRMS):

DEBIT OBJECT CODE	660014	613001	660090	660015	613001	
CREDIT OBJECT CODE	101100	101100	101100	101100	101100	

CHANCELLORS OFFICE ENTRIES (FIRMS):

DEBIT OBJECT CODE	101100	101100	101100	101100	101100	
CREDIT OBJECT CODE	660014	613001	660090	660015	613001	

(1) Please contact Angelique Sutanto at (562) 951-4565 or Rosa Renaud at (562) 951-4566 for questions on your program.

(2) Please see FS 2022-01 Attachment 10 for Debt Service.

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

(4) The direct costs will be passed down to campuses through a semi-annual Interagency Financial Transaction (IFT) 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.

(5) Please contact Dagoberto Escobedo at (562) 951-4561 for questions on Accounting process.

THE CALIFORNIA STATE UNIVERSITY PARKING PROGRAM (1)
2022/23 Debt Service (2)

	Debt Service 11/1/2022 Payment <u>Including</u> Capitalized Interest and/or CP Redemption (3)	11/1/2022 Capitalized Interest CP Redemption (4)	Total Net Transfer Amount due on October 1, 2022 (5)(6)	Debt Service 5/1/2023 Payment <u>Including</u> Capitalized Interest and/or CP Redemption (7)	5/1/2023 Capitalized Interest and/or CP Redemption (4)	Total Net Transfer Amount due on April 1, 2023 (5)(6)
Bakersfield	-	-	-	-	-	-
Chancellor's Office	-	-	-	-	-	-
Channel Islands	120,851.68	-	120,851.68	20,930.00	-	20,930.00
Chico	544,563.01	-	544,563.01	91,136.34	-	91,136.34
Dominguez Hills	-	-	-	-	-	-
East Bay	-	-	-	-	-	-
Fresno	-	-	-	-	-	-
Fullerton	4,782,324.07	-	4,782,324.07	1,261,863.34	-	1,261,863.34
Humboldt	-	-	-	-	-	-
Long Beach	2,406,397.69	-	2,406,397.69	422,821.79	-	422,821.79
Los Angeles	3,093,368.38	-	3,093,368.38	1,250,693.88	-	1,250,693.88
Maritime Academy	-	-	-	-	-	-
Monterey Bay	-	-	-	-	-	-
Northridge	3,412,285.15	-	3,412,285.15	930,014.32	-	930,014.32
Pomona	3,534,225.44	-	3,534,225.44	898,080.94	-	898,080.94
Sacramento (8)	2,657,669.84	-	2,657,669.84	483,318.99	-	483,318.99
San Bernardino	1,680,161.33	-	1,680,161.33	394,100.15	-	394,100.15
San Diego	2,130,491.11	-	2,130,491.11	377,174.50	-	377,174.50
San Francisco	223,593.68	-	223,593.68	11,994.56	-	11,994.56
San Jose	1,810,782.53	-	1,810,782.53	508,514.03	-	508,514.03
San Luis Obispo	1,364,610.43	-	1,364,610.43	188,262.43	-	188,262.43
San Marcos	1,962,753.75	-	1,962,753.75	645,628.75	-	645,628.75
Sonoma	460,439.08	-	460,439.08	29,688.73	-	29,688.73
Stanislaus	-	-	-	-	-	-
Total	30,184,517.17	-	30,184,517.17	7,514,222.75	-	7,514,222.75

(1) Please contact Angelique Sutanto at (562) 951-4565 or Rosa Renaud at (562) 951-4566 for questions on your program.

(2) Please see FS 2022-01 Attachment 13 for Other Direct Costs.

(3) Consists of both principal and interest payments.

(4) Payment comes from bond proceeds and CP Redemption/SMIF Earnings, which offset debt service when applicable.

(5) The direct costs will be passed down to campuses through a semi-annual Interagency Financial Transaction (IFT) 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) Please contact Dagoberto Escobedo at (562) 951-4561 for questions on Accounting process.

(7) Consists of interest payments only.

(8) Does not include commercial paper (CP) debt service. Please coordinate with Syrus En.

**THE CALIFORNIA STATE UNIVERSITY PARKING PROGRAM (1)
2022/23 Centrally Paid Direct Program Costs (2)**

	Estimated State Controller Parking Payroll Deductions	Estimated State Treasurer's Bond Services	Audit Fees	Arbitrage Rebate and Analysis Fees	Rating Agency Surveillance Fees	2022/23 Total Direct Cost Allocation	Net Semi-Annual Transfer Amount (3)(4)
Bakersfield	105.00	-	-	-	-	105.00	52.50
Chancellor's Office	7,066.60	-	-	-	-	7,066.60	3,533.30
Channel Islands	1,894.04	167.90	2,612.00	-	323.00	4,996.94	2,498.47
Chico	3,007.23	711.73	2,612.00	-	323.00	6,653.96	3,326.98
Dominguez Hills	7,483.88	-	-	-	-	7,483.88	3,741.94
East Bay	12,811.40	-	-	-	-	12,811.40	6,405.70
Fresno	5,275.10	-	-	-	-	5,275.10	2,637.55
Fullerton	8,773.72	5,436.48	5,409.00	-	323.00	19,942.20	9,971.10
Humboldt	48.26	-	-	-	-	48.26	24.13
Long Beach	20,701.15	2,353.95	5,409.00	-	323.00	28,787.10	14,393.55
Los Angeles	3,003.68	4,760.66	2,612.00	-	323.00	10,699.34	5,349.67
Maritime Academy	2,790.26	-	-	-	-	2,790.26	1,395.13
Monterey Bay	-	-	-	-	-	-	-
Northridge	-	4,129.26	5,409.00	-	323.00	9,861.26	4,930.63
Pomona	4,296.27	4,320.25	5,409.00	-	323.00	14,348.52	7,174.26
Sacramento	7,053.53	2,754.61	5,409.00	-	323.00	15,540.14	7,770.07
San Bernardino	5,136.37	1,760.91	2,612.00	5.20	323.00	9,837.48	4,918.74
San Diego	20,614.51	1,675.97	5,409.00	-	323.00	28,022.48	14,011.24
San Francisco	5,505.51	228.19	5,409.00	-	323.00	11,465.70	5,732.85
San Jose	8,089.76	3,760.30	5,410.00	-	323.00	17,583.06	8,791.53
San Luis Obispo	11,690.55	1,725.91	5,409.00	-	323.00	19,148.46	9,574.23
San Marcos	2,562.87	2,394.57	5,409.00	-	323.00	10,689.44	5,344.72
Sonoma	480.11	434.85	2,612.00	-	323.00	3,849.96	1,924.98
Stanislaus	-	-	-	-	-	-	-
Total	138,389.75	36,615.54	67,151.00	5.20	4,845.00	247,006.49	123,503.27
472	472	472	472	472	472		

CAMPUS ENTRIES (FIRMS):

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

CHANCELLORS OFFICE ENTRIES (FIRMS):

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

- (1) Please contact Angelique Sutanto at (562) 951-4565 or Rosa Renaud at (562) 951-4566 for questions on your program.
- (2) Please see FS 2022-01 Attachment 12 for Debt Service.
- (3) Direct costs charges will be passed down to campuses through a semi-annual Interagency Financial Transaction (IFT) 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.
- (4) Please contact Dagoberto Escobedo at (562) 951-4561 for questions on Accounting process.

**THE CALIFORNIA STATE UNIVERSITY STUDENT UNION PROGRAM (1)
2022/23 Debt Service (2)**

	Debt Service 11/1/2022 Payment Including Capitalized Interest and/or CP Redemption (3)	11/1/2022 Capitalized Interest and/or CP Redemption (4)	Total Net Transfer Amount due on October 1, 2022 (5)(6)	Debt Service 5/1/2023 Payment Including Capitalized Interest and/or CP Redemption (7)	5/1/2023 Capitalized Interest and/or CP Redemption (4)	Total Net Transfer Amount due on April 1, 2023 (5)(6)
Bakersfield	1,039,150.00	-	1,039,150.00	337,025.00	-	337,025.00
Channel Islands	622,775.00	-	622,775.00	238,400.00	-	238,400.00
Chico	4,018,692.89	-	4,018,692.89	1,137,413.36	-	1,137,413.36
Dominguez Hills	974,882.06	-	974,882.06	136,784.06	-	136,784.06
East Bay	1,807,233.68	-	1,807,233.68	663,988.18	-	663,988.18
Fresno	2,854,901.04	-	2,854,901.04	888,425.49	-	888,425.49
Fullerton	1,185,576.07	-	1,185,576.07	391,198.93	-	391,198.93
Humboldt	320,465.14	-	320,465.14	27,052.21	-	27,052.21
Long Beach	3,616,812.21	-	3,616,812.21	1,176,931.54	-	1,176,931.54
Los Angeles	1,520,117.82	-	1,520,117.82	240,789.42	-	240,789.42
Monterey Bay	1,874,250.00	-	1,874,250.00	1,038,875.00	-	1,038,875.00
Northridge	3,739,516.69	-	3,739,516.69	1,172,852.49	-	1,172,852.49
Pomona	3,211,731.01	-	3,211,731.01	718,351.16	-	718,351.16
Sacramento	5,773,421.69	-	5,773,421.69	2,241,067.06	-	2,241,067.06
San Bernardino	3,974,951.37	-	3,974,951.37	1,897,083.77	-	1,897,083.77
San Diego	7,818,760.29	-	7,818,760.29	2,333,663.93	-	2,333,663.93
San Francisco	3,199,368.75	-	3,199,368.75	1,305,218.75	-	1,305,218.75
San Jose	6,034,440.07	-	6,034,440.07	2,458,432.37	-	2,458,432.37
San Luis Obispo	3,820,746.75	-	3,820,746.75	1,806,621.75	-	1,806,621.75
San Marcos	1,979,897.23	-	1,979,897.23	457,605.08	-	457,605.08
Sonoma	600,418.26	-	600,418.26	72,543.26	-	72,543.26
Stanislaus (8)	2,003,900.00	-	2,003,900.00	1,132,650.00	-	1,132,650.00
Total	61,992,008.02	-	61,992,008.02	21,872,972.81	-	21,872,972.81

(1) Please contact Angelique Sutanto at (562) 951-4565 or Rosa Renaud at (562) 951-4566 for questions on your program.

(2) Please see FS 2022-01 Attachment 15 for Other Direct Costs.

(3) Consists of both principal and interest payments.

(4) Payment comes from bond proceeds and CP Redemption/SMIF Earnings, which offset debt service when applicable.

(5) The direct costs will be passed down to campuses through a semi-annual Interagency Financial Transaction (IFT) 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) Please contact Dagoberto Escobedo at (562) 951-4561 for questions on Accounting process.

(7) Consists of interest payments only.

(8) The Stanislaus student union debt service includes the remaining ABS University Bookstore debt service that was transferred to the student union after May 1, 2020.

**THE CALIFORNIA STATE UNIVERSITY STUDENT UNION PROGRAM (1)
2022/23 Centrally Paid Direct Program Costs (2)**

	Estimated State Treasurer's Bond Services	Audit Fees	Arbitrage Rebate and Analysis Fees	Rating Agency Surveillance Fees	2022/23 Total Direct Cost Allocation	Net Semi-Annual Transfer Amount (3)(4)
Bakersfield	1,336.34	2,612.00	-	323.00	4,271.34	2,135.67
Channel Islands	914.56	2,612.00	-	323.00	3,849.56	1,924.78
Chico	4,818.42	2,612.00	-	323.00	7,753.42	3,876.71
Dominguez Hills	1,252.36	2,612.00	-	323.00	4,187.36	2,093.68
East Bay	2,304.70	2,612.00	-	323.00	5,239.70	2,619.85
Fresno	5,964.74	2,612.00	-	323.00	8,899.74	4,449.87
Fullerton	1,637.96	5,409.00	-	323.00	7,369.96	3,684.98
Humboldt	351.50	2,612.00	-	323.00	3,286.50	1,643.25
Long Beach	4,903.56	5,409.00	-	323.00	10,635.56	5,317.78
Los Angeles	1,945.86	2,612.00	-	323.00	4,880.86	2,440.43
Monterey Bay	3,587.22	2,612.00	-	323.00	6,522.22	3,261.11
Northridge	4,076.56	5,409.00	-	323.00	9,808.56	4,904.28
Pomona	5,160.26	5,409.00	-	323.00	10,892.26	5,446.13
Sacramento	8,513.48	5,409.00	44.70	323.00	14,290.18	7,145.09
San Bernardino	7,281.56	2,612.00	-	323.00	10,216.56	5,108.28
San Diego	14,669.92	5,409.00	-	323.00	20,401.92	10,200.96
San Francisco	4,786.52	5,409.00	-	323.00	10,518.52	5,259.26
San Jose	10,737.95	5,410.00	84.65	323.00	16,555.60	8,277.80
San Luis Obispo	5,096.58	5,409.00	-	323.00	10,828.58	5,414.29
San Marcos	3,197.82	5,409.00	-	323.00	8,929.82	4,464.91
Sonoma	820.32	2,612.00	-	323.00	3,755.32	1,877.66
Stanislaus	3,641.24	2,612.00	-	323.00	6,576.24	3,288.12
Total	96,999.43	85,435.00	129.35	7,106.00	189,669.78	94,834.89
CSU Fund	534	534	534	534		

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 Angelique Sutanto at (562) 951-4565 or Rosa Renaud at (562) 951-4566 for questions on your program.

(2) Please see FS 2022-01 Attachment 14 for Debt Service.

(3) The direct costs will be passed down to campuses through a semi-annual Interagency Financial Transaction (IFT) 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.

(4) Please contact Dagoberto Escobedo at (562) 951-4561 for questions on Accounting process.

**THE CALIFORNIA STATE UNIVERSITY STUDENT RECREATION COMPLEX (1)
2022/23 Debt Service (2)**

	Debt Service 11/1/2022 Payment (3)	11/1/2022 Capitalized Interest and/or CP Redemption	Total Net Transfer Amount due on October 1, 2022 (4)(5)	Debt Service 5/1/2023 Payment (6)	5/1/2023 Capitalized Interest and/or CP Redemption	Total Net Transfer Amount due on April 1, 2023 (4)(5)
Stanislaus	691,025.00	-	691,025.00	250,275.00	-	250,275.00
Total	691,025.00	-	691,025.00	250,275.00	-	250,275.00

(1) Please contact Angelique Sutanto at (562) 951-4565 or Rosa Renaud at (562) 951-4566 for questions on your program.

(2) Please see FS 2022-01 Attachment 17 for Other Direct Costs.

(3) Consists of both principal and interest payments.

(4) The direct costs will be passed down to campuses through a semi-annual Interagency Financial Transaction (IFT) 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.

(5) Please contact Dagoberto Escobedo at (562) 951-4561 for questions on Accounting process.

(6) Consists of interest payments only.

THE CALIFORNIA STATE UNIVERSITY STUDENT RECREATION COMPLEX (1)
2022/23 Centrally Paid Direct Program Costs (2)

	Estimated State Treasurer's Bond Services	Rating Agency Surveillance Fees	2022/23 Total Direct Cost Allocation	Net Semi-Annual Transfer Amount (3)(4)
Stanislaus	981.32	324.00	1,305.32	652.66
Total	981.32	324.00	1,305.32	652.66
CSU Fund	534	534		

CAMPUS ENTRIES (FIRMS):

DEBIT OBJECT CODE	660014	613001	
CREDIT OBJECT COD	101100	101100	

CHANCELLORS OFFICE ENTRIES (FIRMS):

DEBIT OBJECT CODE	101100	101100	
CREDIT OBJECT COD	660014	613001	

- (1) Please contact Angelique Sutanto at (562) 951-4565 or Rosa Renaud at (562) 951-4566 for questions on your program.
 (2) Please see FS 2022-01 Attachment 16 for Debt Service.
 (3) The direct costs will be passed down to campuses through a semi-annual Interagency Financial Transaction (IFT) on October 1 and April. The charges should initially pass through the State University Trust (0948) and then allocated to the appropriate program and State/CSU fund.
 (4) Please contact Dagoberto Escobedo at (562) 951-4561 for questions on Accounting process.

**THE CALIFORNIA STATE UNIVERSITY HEALTH CENTER FACILITIES FUND (1)
2022/23 Debt Service (2)**

	Debt Service 11/1/2022 Payment <u>Including</u> Capitalized Interest and/or CP Redemption (3)	11/1/2022 Capitalized Interest CP Redemption (4)	Total Net Transfer Amount due on October 1, 2022 (5)(6)	Debt Service 5/1/2023 Payment <u>Including</u> Capitalized Interest and/or CP Redemption (7)	5/1/2023 Capitalized Interest and/or CP Redemption (4)	Total Net Transfer Amount due on April 1, 2023 (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	290,968.70	-	290,968.70	142,343.70	-	142,343.70
San Diego	939,066.56	-	939,066.56	131,598.46	-	131,598.46
San Francisco	-	-	-	-	-	-
San Jose	760,936.55	-	760,936.55	268,936.55	-	268,936.55
San Luis Obispo	-	-	-	-	-	-
San Marcos	159,803.52	-	159,803.52	57,303.52	-	57,303.52
Sonoma	-	-	-	-	-	-
Stanislaus	-	-	-	-	-	-
Total	2,150,775.33	-	2,150,775.33	600,182.23	-	600,182.23

(1) Please contact Angelique Sutanto at (562) 951-4565 or Rosa Renaud at (562) 951-4566 for questions on your program.

(2) Please see FS 2022-01 Attachment 19 for Other Direct Costs.

(3) Consists of both principal and interest payments.

(4) Payment comes from bond proceeds and CP Redemption/SMIF Earnings, which offset debt service when applicable.

(5) The direct costs will be passed down to campuses through a semi-annual Interagency Financial Transaction (IFT) 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) Please contact Dagoberto Escobedo at (562) 951-4561 for questions on Accounting process.

(7) Consists of interest payments only.

THE CALIFORNIA STATE UNIVERSITY HEALTH CENTER FACILITIES FUND (1)
2022/23 Centrally Paid Direct Program Costs (2)

	Estimated State Treasurer's Bond Services	Rating Agency Surveillance Fees	2022/23 Total Direct Cost Allocation	Net Semi-Annual 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	402.74	324.00	726.74	363.37
San Diego	1,196.64	324.00	1,520.64	760.32
San Francisco	-	-	-	-
San Jose	1,723.86	324.00	2,047.86	1,023.93
San Luis Obispo	-	-	-	-
San Marcos	367.44	324.00	691.44	345.72
Sonoma	-	-	-	-
Stanislaus	-	-	-	-
Total	3,690.68	1,296.00	4,986.68	2,493.34
CSU Fund	452	452		

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 Angelique Sutanto at (562) 951-4565 or Rosa Renaud at (562) 951-4566 for questions on your program.
- (2) Please see FS 2022-01 Attachment 18 for Debt Service.
- (3) The direct costs will be passed down to campuses through a semi-annual Interagency Financial Transaction (IFT) 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.
- (4) Please contact Dagoberto Escobedo at (562) 951-4561 for questions on Accounting process.

**THE CALIFORNIA STATE UNIVERSITY PROFESSIONAL AND CONTINUING EDUCATION (PACE) REVENUE FUND (1)
2022/23 Debt Service (2)**

	Debt Service 11/1/2022 Payment Including Capitalized Interest and/or CP Redemption (3)	11/1/2022 Capitalized Interest CP Redemption (4)	Total Net Transfer Amount due on October 1, 2022 (5)(6)	Debt Service 5/1/2023 Payment Including Capitalized Interest and/or CP Redemption (7)	5/1/2023 Capitalized Interest and/or CP Redemption (4)	Total Net Transfer Amount due on April 1, 2023 (5)(6)
Bakersfield	-	-	-	-	-	-
Channel Islands	-	-	-	-	-	-
Chico	-	-	-	-	-	-
Dominguez Hills	-	-	-	-	-	-
East Bay	-	-	-	-	-	-
Fresno	-	-	-	-	-	-
Fullerton	-	-	-	-	-	-
Humboldt	-	-	-	-	-	-
Long Beach	652,625.00	-	652,625.00	314,375.00	-	314,375.00
Los Angeles	-	-	-	-	-	-
Maritime Academy	-	-	-	-	-	-
Monterey Bay	-	-	-	-	-	-
Northridge	-	-	-	-	-	-
Pomona	-	-	-	-	-	-
Sacramento	-	-	-	-	-	-
San Bernardino	1,779,125.00	-	1,779,125.00	1,046,250.00	-	1,046,250.00
San Diego	254,738.47	-	254,738.47	24,337.12	-	24,337.12
San Francisco	-	-	-	-	-	-
San Jose	-	-	-	-	-	-
San Luis Obispo	-	-	-	-	-	-
San Marcos	-	-	-	-	-	-
Sonoma	-	-	-	-	-	-
Stanislaus	-	-	-	-	-	-
Total	2,686,488.47	-	2,686,488.47	1,384,962.12	-	1,384,962.12

(1) Please contact Angelique Sutanto at (562) 951-4565 or Rosa Renaud at (562) 951-4566 for questions on your program.

(2) Please see FS 2022-01 Attachment 21 for Other Direct Costs.

(3) Consists of both principal and interest payments.

(4) Payment comes from bond proceeds and CP Redemption/SMIF Earnings, which offset debt service when applicable.

(5) Debt service charges will be passed down to campuses through a semi-annual Interagency Financial Transaction (IFT) 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) Please contact Dagoberto Escobedo at (562) 951-4561 for questions on Accounting process.

(7) Consists of interest payments only.

THE CALIFORNIA STATE UNIVERSITY PROFESSIONAL AND CONTINUING EDUCATION (PACE) REVENUE FUND (1)
2022/23 Centrally Paid Direct Program Costs (2)

	Estimated State Treasurer's Bond Services	Arbitrage Rebate and Analysis Fees	Rating Agency Surveillance Fees	2022/23 Total Direct Cost Allocation	Net Semi-Annual Transfer Amount (3)(4)
Bakersfield	-	-	-	-	-
Channel Islands	-	-	-	-	-
Chico	-	-	-	-	-
Dominguez Hills	-	-	-	-	-
East Bay	-	-	-	-	-
Fresno	-	-	-	-	-
Fullerton	-	-	-	-	-
Humboldt	-	-	-	-	-
Long Beach	1,109.74	11.94	323.00	1,444.68	722.34
Los Angeles	-	-	-	-	-
Maritime Academy	-	-	-	-	-
Monterey Bay	-	-	-	-	-
Northridge	-	-	-	-	-
Pomona	-	-	-	-	-
Sacramento	-	-	-	-	-
San Bernardino	3,603.06	-	323.00	3,926.06	1,963.03
San Diego	300.08	-	323.00	623.08	311.54
San Francisco	-	-	-	-	-
San Jose	-	-	-	-	-
San Luis Obispo	-	-	-	-	-
San Marcos	-	-	-	-	-
Sonoma	-	-	-	-	-
Stanislaus	-	-	-	-	-
Total	5,012.88	11.94	969.00	5,993.82	2,996.91
CSU Fund	441	441	441		

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 Angelique Sutanto at (562) 951-4565 or Rosa Renaud at (562) 951-4566 for questions on your program.

(2) Please see FS 2022-01 Attachment 20 for Debt Service.

(3) Direct costs charges will be passed down to campuses through a semi-annual Interagency Financial Transaction (IFT) 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.

(4) Please contact Dagoberto Escobedo at (562) 951-4561 for questions on Accounting process.

Campus		Project	Type	Series	Principal 11/1/2022	Interest 11/1/2022	Cap Interest 11/1/2022	Total 11/1/2022	Interest 5/1/2023	Cap Interest 5/1/2023	Total 5/1/2023
Channel Islands	Ref. of 2004B Rental Housing and Town Center (Taxable Portion)	Lease	2007-B					0.00	117,411.14		117,411.14
Channel Islands	Ref. of Series 2005A/BAN Pay-Off	Lease	2013-A		205,000.00	10,500.00		215,500.00	5,375.00		5,375.00
Channel Islands	Ref. of 2007A/CRef. of 2001 East Campus Community Infrastructure	Lease	2017-C		1,400,000.00	645,328.85		2,045,328.85	610,321.15		610,321.15
Channel Islands	Ref of Ser 13A/14A - BAN Pay-off (05A)	Lease	2021-B		30,000.00	45,109.38		75,109.38	45,079.98		45,079.98
Channel Islands Total					1,635,000.00	700,938.23	0.00	2,335,938.23	778,187.27	0.00	778,187.27
Chico	Research Foundation Auxiliary Organization Bonds, Series 2003 Current Refunding	Loan	2014-A		125,000.00	9,750.00		134,750.00	6,625.00		6,625.00
Chico	Ref of Ser 14A - Research Foundation Auxiliary Organization Bonds, Series 2003	Loan	2021-B		30,000.00	11,638.53		41,638.53	11,609.13		11,609.13
Chico Total					155,000.00	21,388.53	0.00	176,388.53	18,234.13	0.00	18,234.13
East Bay	East Bay Foundation 1998 Bond Refunding	Loan	2013-A		280,000.00	14,225.00		294,225.00	7,275.00		7,275.00
East Bay	Ref of Ser 13A East Bay Foundation 1998 Bonds	Loan	2021-B		15,000.00	927.38		15,927.38	912.68		912.68
East Bay Total					295,000.00	15,152.38	0.00	310,152.38	8,187.68	0.00	8,187.68
Fresno	Refunding of SRB 2005A/Ref. of Fresno Aux Event Center Senior/Subordinate 2002 Bonds	Lease	2015-A		4,640,000.00	829,465.06		5,469,465.06	722,759.94		722,759.94
Fresno	Refunding of Fresno Association 2001 Bonds/Taxable Advance Refunding of Portion of Series 2011A	Loan	2020-B		550,000.00	13,117.73		563,117.73	8,929.48		8,929.48
Fresno Total					5,190,000.00	842,582.79	0.00	6,032,582.79	731,689.42	0.00	731,689.42
Fullerton	Auxiliary Services Corp.-Western State University College of Law Acquisition	Loan	2015-A		245,000.00	261,981.25		506,981.25	256,331.25		256,331.25
Fullerton	Refunding of SRB 2008A/Auxiliary Services Corporation - University Police Building	Lease	2016-A		165,000.00	99,050.00		264,050.00	94,925.00		94,925.00
Fullerton	Ref. 2010A/Auxiliary Services Corp. 2000A Ref. (Taxable)	Loan	2019-B		140,000.00	16,884.43		156,884.43	15,470.43		15,470.43
Fullerton	Ref. 2010A/Auxiliary Services Corp. 2000B Ref. (Taxable)	Loan	2019-B		80,000.00	9,868.33		89,868.33	9,060.33		9,060.33
Fullerton	Ref. 2010A/Auxiliary Services Corp. 2000A Ref. (Tax-Exempt)	Loan	2020-A		505,000.00	140,875.00		645,875.00	128,250.00		128,250.00
Fullerton	Ref. 2010A/Auxiliary Services Corp. 2000B Ref. (Tax-Exempt)	Loan	2020-A		290,000.00	79,750.00		369,750.00	72,500.00		72,500.00
Fullerton Total					1,425,000.00	608,409.01	0.00	2,033,409.01	576,537.01	0.00	576,537.01
Long Beach	Refunding of SRB 2008A/Forty Niner Shops, Inc. - Outpost Food Services Replacement Bldg.	Loan	2016-A		105,000.00	64,450.00		169,450.00	61,825.00		61,825.00
Long Beach	Refunding of SRB 2008A/Foundation Brooks College Acq. & Office Building Refinancing	Loan	2016-A		425,000.00	152,750.00		577,750.00	142,125.00		142,125.00
Long Beach	Refunding of SRB 2009A/Long Beach Foundation - CSU Long Beach Residential Learning College Renovation	Loan	2016-A		525,000.00	229,125.00		754,125.00	216,000.00		216,000.00
Long Beach	SRB 18A - Refunding of SRB 08A - Long Beach Fdtn 1998A Curr Refdg	Loan	2018-A		220,000.00	79,875.00		299,875.00	74,375.00		74,375.00
Long Beach	SRB 18A - Refunding of SRB 08A - Long Beach Fdtn 1998B Curr Refdg	Loan	2018-A		75,000.00	26,875.00		101,875.00	25,000.00		25,000.00
Long Beach Total					1,350,000.00	553,075.00	0.00	1,903,075.00	519,325.00	0.00	519,325.00
Los Angeles	Auxiliary Services, Inc. Commercial Loan Refinancing	Loan	2015-A		105,000.00	24,618.75		129,618.75	22,218.75		22,218.75
Los Angeles	Refunding of SRB 2005A/Refunding of Los Angeles UAS 2001 Bonds	Lease	2015-A		1,070,000.00	321,082.70		1,391,082.70	296,379.80		296,379.80
Los Angeles	UAS Rongxiang Xu Bioscience Innovation Ctr (Taxable)	Loan	2018-B		95,000.00	86,885.28		181,885.28	85,434.63		85,434.63
Los Angeles Total					1,270,000.00	432,586.73	0.00	1,702,586.73	404,033.18	0.00	404,033.18
Monterey Bay	Refunding of SRB 2005C/Refunding of Foundation Series 1998	Lease	2015-A		625,000.00	32,000.00		657,000.00	16,375.00		16,375.00
Monterey Bay	Refunding of SRB 2005C/Refunding of Foundation Series 1999	Lease	2015-A		340,000.00	17,375.00		357,375.00	8,875.00		8,875.00
Monterey Bay	Refunding of SRB 2005C/Refunding of Foundation Series 2001	Lease	2015-A		185,000.00	231,035.90		416,035.90	226,407.85		226,407.85
Monterey Bay	Promontory Student Housing Acquisition	Lease	2017-A		1,145,000.00	1,379,650.00		2,524,650.00	1,351,025.00		1,351,025.00
Monterey Bay	Ref. of Series 2011A/Ref. of Series 2003A/Auxiliary Student Housing Renovation (140 beds)	Loan	2020-D		255,000.00	1,935.86		256,935.86	1,490.88		1,490.88
Monterey Bay	Ref. of Series 2011A/Ref. of Series 2003A/New Foundation Student Housing (708 beds)	Loan	2020-D			25,885.86		25,885.86	25,885.86		25,885.86
Monterey Bay	Ref. of Series 2012A/Ref. of Series 2003A/Auxiliary Student Housing Renovation (140 beds)	Loan	2020-D		1,520,000.00	11,519.78		1,531,519.78	8,867.38		8,867.38
Monterey Bay	Ref. of Series 2012A/Ref. of Series 2003A/New Foundation Student Housing (708 beds)	Loan	2020-D			181,747.71		181,747.71	181,747.71		181,747.71
Monterey Bay	University Corporation at Monterey Bay Capital Improvement Project	Loan	2021-A			254,550.00	(254,550.00)	0.00	254,550.00	(254,550.00)	0.00
Monterey Bay Total					4,070,000.00	2,135,700.11	(254,550.00)	5,951,150.11	2,075,224.68	(254,550.00)	1,820,674.68
Northridge	The University Corp.-9324 Reseda Blvd. Building Acquisition	Loan	2015-A		60,000.00	66,362.50		126,362.50	64,987.50		64,987.50
Northridge	Ref. of 2007A/University Corporation, Bookstore Series 1996 Refunding (a portion)	Lease	2017-A		245,000.00	26,625.00		271,625.00	20,500.00		20,500.00
Northridge	SRB 18A - Refunding of SRB 08A - Northridge Univ Corp 96 Curr Refdg	Loan	2018-A		190,000.00	20,375.00		210,375.00	15,625.00		15,625.00
Northridge	Ref. of Series 2011A/Ref. of Series 2003A/Sierra Center (Auxiliary) Food Services Facility	Loan	2020-D		265,000.00	1,982.31		266,982.31	1,519.88		1,519.88
Northridge	Ref. of Series 2012A/Ref. of Series 2003A/Sierra Center (Auxiliary) Food Services Facility	Loan	2020-D		25,000.00	26,139.92		51,139.92	26,096.29		26,096.29
Northridge Total					785,000.00	141,484.73	0.00	926,484.73	128,728.67	0.00	128,728.67

Campus	Project	Type	Series	Principal	Interest	Cap Interest	Total	Interest	Cap Interest	Total
				11/1/2022	11/1/2022	11/1/2022	11/1/2022	5/1/2023	5/1/2023	5/1/2023
Pomona	Ref. of Series 2005A/Foundation University Village Phase III (474 beds & parking)	Lease	2013-A	890,000.00	45,625.00		935,625.00	23,375.00		23,375.00
Pomona	Ref. of Series 2005A/Foundation University Village Phase III (474 beds & parking)	Lease	2014-A				0.00	0.00		0.00
Pomona	Ref. of 2007A/Cal Poly Pomona Foundation, Center Training, Tech. & Incub., Series 2000 Refunding	Lease	2017-A	265,000.00	20,750.00		285,750.00	14,125.00		14,125.00
Pomona	Ref of Ser 13A/14A - Foundation Univ Village Ph III 474 beds & parking (05A)	Lease	2021-B	125,000.00	145,316.68		270,316.68	145,194.18		145,194.18
Pomona Total				1,280,000.00	211,691.68	0.00	1,491,691.68	182,694.18	0.00	182,694.18
Sacramento	University Enterprises Bookstore (Taxable Portion)	Lease	2007-B	550,000.00	99,919.42		649,919.42	84,938.88		84,938.88
Sacramento	Refunding of Sacramento UEI 2005A Bonds	Loan	2015-A	540,000.00	214,791.24		754,791.24	201,290.01		201,290.01
Sacramento	Refunding of SRB 2007A/Sacramento Bookstore Project (Tax-Exempt portion)	Lease	2015-A	35,000.00	201,919.49		236,919.49	201,043.01		201,043.01
Sacramento	UEI Folsom Hall Refi/Taxable Advance Refunding of Portion of Series 2011A	Loan	2020-B	895,000.00	270,021.16		1,165,021.16	263,205.73		263,205.73
Sacramento	Ref. of Series 2011A/Ref. of Series 2003A/Capital Public Radio Station Facility	Loan	2020-D	160,000.00	1,207.20		161,207.20	928.00		928.00
Sacramento	Ref. of Series 2012A/Ref. of Series 2003A/Capital Public Radio Station Facility	Loan	2020-D		15,894.66		15,894.66	15,894.66		15,894.66
Sacramento Total				2,180,000.00	803,753.17	0.00	2,983,753.17	767,300.29	0.00	767,300.29
San Diego	Aztec Shops Ltd. Albert's College Apartment Acquisition - Part 2	Loan	2010-B	725,000.00	591,621.49		1,316,621.49	571,868.86		571,868.86
San Diego	Aztec Shops Ltd. Insured Student Residence Revenue Bonds Series 2001 - Tax Exempt	Loan	2012-A	400,000.00	10,000.00		410,000.00			0.00
San Diego	SDSU Foundation Auxiliary Organization Insured Revenue Bonds Series 2002A - Tax Exempt	Loan	2012-A	150,000.00	3,750.00		153,750.00			0.00
San Diego	SDSU Foundation Auxiliary Organization Insured Revenue Bonds Series 2002A - Taxable	Loan	2012-B	130,000.00	139,678.50		269,678.50	137,854.88		137,854.88
San Diego	SDSU Foundation Auxiliary Organization Insured Revenue Bonds Series 2002B - Taxable	Loan	2012-B	305,000.00	132,015.57		437,015.57	127,547.00		127,547.00
San Diego	Ref. of Series 2005A/Foundation Bioscience Center	Lease	2013-A	235,000.00	12,750.00		247,750.00	6,500.00		6,500.00
San Diego	Ref. of Series 2005A/Foundation Bioscience Center	Lease	2014-A	0.00	0.00		0.00			0.00
San Diego	San Deigo Aztec Shops, Ltd. - University Towers Renovation	Loan	2014-A	190,000.00	15,750.00		205,750.00	10,750.00		10,750.00
San Diego	San Diego Aztec Shops, Ltd. - College West Apartments Acquisition Project	Loan	2014-A	65,000.00	5,375.00		70,375.00	3,625.00		3,625.00
San Diego	Ref. SRB 2010A/Aztec Shops Ltd. Albert's College Apartment Acquisition - Part 1	Loan	2020-A	0.00	0.00		0.00			0.00
San Diego	Ref. SRB 2010A/Aztec Shops Ltd. Series 2000 Ref.	Loan	2020-A	760,000.00	240,250.00		1,000,250.00	221,250.00		221,250.00
San Diego	Ref. SRB 2010A/Aztec Shops Ltd., Student Housing Refunding, Series 1998	Loan	2020-A	270,000.00	64,250.00		334,250.00	57,500.00		57,500.00
San Diego	Ref. 2010A/Research Foundation, Office Building Refunding, Series 1999	Loan	2020-A	510,000.00	12,750.00		522,750.00			0.00
San Diego	Ref of Ser 13A/14A - Bioscience Center (05A)	Lease	2021-B	35,000.00	40,356.06		75,356.06	40,321.76		40,321.76
San Diego	Ref of Ser 14A - San Diego Aztec Shops, Ltd. - University Towers Renovation Project	Loan	2021-B	0.00	91,577.17		91,577.17	91,577.17		91,577.17
San Diego	Ref of Ser 14A - San Diego Aztec Shops, Ltd. - College West Apartments Acquisition Project	Loan	2021-B	0.00	31,328.83		31,328.83	31,328.83		31,328.83
San Diego Total				3,775,000.00	1,391,452.62	0.00	5,166,452.62	1,300,123.50	0.00	1,300,123.50
San Jose	Spartan Athletic Center	Loan	2021-B	0.00	522,831.91	(522,831.91)	0.00	522,831.91	(522,831.91)	0.00
San Jose Total				0.00	522,831.91	(522,831.91)	0.00	522,831.91	(522,831.91)	0.00
San Luis Obispo	Refunding of SRB 2009A/Cal Poly Corporation - The Technology Park Pilot Building	Loan	2016-A	95,000.00	44,550.00		139,550.00	42,175.00		42,175.00
San Luis Obispo	Vista Grande Replacement Building	Loan	2018-A	400,000.00	557,875.00		957,875.00	547,875.00		547,875.00
San Luis Obispo	Dining Complex Renovation	Loan	2021-A	0.00	240,150.00	(240,150.00)	0.00	240,150.00		240,150.00
San Luis Obispo Total				495,000.00	842,575.00	(240,150.00)	1,097,425.00	830,200.00	0.00	830,200.00
San Marcos	Ref. of Series 2005A/Student Housing Refinancing (475 beds)	Lease	2013-A	1,005,000.00	51,500.00		1,056,500.00	26,375.00		26,375.00
San Marcos	Ref. of Series 2005A/Student Housing Refinancing (475 beds)	Lease	2014-A	0.00	0.00		0.00	0.00		0.00
San Marcos	Extended Learning Building and Parking Structure (ELB/TE Portions)	Loan	2018-A	810,000.00	1,130,375.00		1,940,375.00	1,110,125.00		1,110,125.00
San Marcos	Extended Learning Building and Parking Structure (Pkg/TE Portions)	Loan	2018-A	85,000.00	84,375.00		169,375.00	82,250.00		82,250.00
San Marcos	Extended Learning Building and Parking Structure (ELB/Taxable Portions)	Loan	2018-B	15,000.00	13,212.15		28,212.15	12,983.10		12,983.10
San Marcos	Extended Learning Building and Parking Structure (Pkg/Taxable Portions)	Loan	2018-B	65,000.00	44,117.53		109,117.53	43,124.98		43,124.98
San Marcos	Ref of Ser 13A/14A - Student Housing Acquisition 475 beds (05A)	Lease	2021-B	190,000.00	95,889.31		285,889.31	95,703.11		95,703.11
San Marcos Total				2,170,000.00	1,419,468.99	0.00	3,589,468.99	1,370,561.19	0.00	1,370,561.19
Stanislaus	Auxiliary & Business Services, Residential Life Village, Series 1995 Refunding	Loan	2008-A	0.00	0.00		0.00	0.00		0.00
Stanislaus	Auxiliary and Business Services University Bookstore	Lease	2008-A	0.00	0.00		0.00	0.00		0.00
Stanislaus	SRB 18A - Refunding of SRB 08A - Stanislaus Fdtn 1995 COPs Curr Refdg	Loan	2018-A	325,000.00	8,125.00		333,125.00	0.00		0.00
Stanislaus Total				325,000.00	8,125.00	0.00	333,125.00	0.00	0.00	0.00
Grand Total				26,400,000.00	10,651,215.88	(1,017,531.91)	36,033,683.97	10,213,858.11	(777,381.91)	9,436,476.20