

FY 2023/2024 CENTRALLY PAID DIRECT & INDIRECT COSTS

Account Name	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		
Bakersfield	1,000,099	192,404.00	161,539	80,388	19,023	-	94,854	-	52,391	399,500
Chancellor's Office	590,358	46,528	-	16,787	-	-	-	-	103,443	423,600
Channel Islands	1,002,084	276,344	191,217	89,718	19,023	19,023	22,859	-	28,200	355,700
Chico	1,272,790	184,345	271,958	36,514	19,023	19,023	26,551	-	17,876	697,500
Dominguez Hills	1,657,343	737,792	184,013	113,966	19,023	-	25,640	-	82,009	494,900
East Bay	1,750,808	713,566	156,578	86,023	19,023	19,023	89,643	-	22,652	644,300
Fresno	1,383,057	264,555	-	137,508	19,023	19,023	27,473	-	14,675	900,800
Fullerton	2,896,786	771,821	352,971	222,354	46,455	46,455	53,724	-	115,606	1,287,400
Humboldt	1,018,469	191,011	253,826	47,012	19,023	-	74,883	-	8,914	423,800
Long Beach	3,301,297	850,382	605,726	256,847	46,455	92,910	56,873	-	20,704	1,371,400
Los Angeles	1,936,906	585,530	216,526	170,394	19,023	19,023	23,778	-	6,432	896,200
Maritime Academy	356,159	53,276	156,211	5,480	-	-	-	-	8,092	133,100
Monterey Bay	973,201	503,684	-	72,057	-	19,023	8,637	-	400	369,400
Northridge	3,507,573	1,115,378	534,545	285,670	46,455	46,455	55,966	-	132,304	1,290,800
Pomona	1,904,562	245,310	387,779	148,123	46,455	46,455	56,962	-	81,278	892,200
Sacramento	3,288,150	1,419,523	437,217	228,330	46,455	46,455	106,675	-	3,495	1,000,000
San Bernardino	1,619,762	467,941	231,436	155,244	19,746	-	28,822	-	21,073	695,500
San Diego	3,243,687	616,516	805,053	182,780	47,908	92,910	65,706	-	96,514	1,336,300
San Francisco	3,208,540	602,308	638,198	128,556	46,455	-	228,748	-	409,475	1,154,800
San Jose	4,491,474	2,093,745	662,180	229,919	48,393	46,455	62,136	-	185,946	1,162,700
San Luis Obispo	3,668,988	405,706	1,472,298	196,787	46,455	-	56,903	-	349,539	1,141,300
San Marcos	2,622,887	1,530,662	-	191,532	47,146	46,455	267,775	-	8,717	530,600
Sonoma	1,641,183	346,413	210,941	62,050	19,023	-	103,088	-	457,968	441,700
Stanislaus	1,049,993	287,675	174,228	36,906	19,023	-	25,632	65,381	40,648	400,500
	<b>49,386,156</b>	<b>14,502,415</b>	<b>8,104,440</b>	<b>3,180,945</b>	<b>678,608</b>	<b>578,688</b>	<b>1,563,328</b>	<b>65,381</b>	<b>2,268,351</b>	<b>18,444,000</b>

**THE CALIFORNIA STATE UNIVERSITY  
PROFESSIONAL AND CONTINUING EDUCATION PROGRAM  
2023/24 Centrally Paid INDIRECT Costs**

	Chancellor's Office Overhead Costs	Pension Loan Repayment <sup>(3)</sup>	Dental Benefits for Retired Annuitants <sup>(2)</sup>	Health Benefits for Retired Annuitants <sup>(2)</sup>	Department of Finance Admin Costs	Total Indirect Cost Allocation	Quarterly Transfer Amount <sup>(1)</sup>
Bakersfield	22,906	42,700	5,871	102,788	18,139	192,404	48,101.00
Chancellor's Office	-	16,000	1,414	24,747	4,367	46,528	11,632.00
Channel Islands	29,349	86,700	7,422	129,942	22,931	276,344	69,086.00
Chico	30,339	52,300	4,709	82,447	14,550	184,345	46,086.25
Dominguez Hills	65,184	185,100	22,573	395,195	69,740	737,792	184,448.00
East Bay	77,535	128,000	23,524	411,831	72,676	713,566	178,391.50
Fresno	28,989	79,200	7,240	126,757	22,369	264,555	66,138.75
Fullerton	98,837	219,800	20,984	367,370	64,830	771,821	192,955.25
Humboldt	29,526	58,300	4,778	83,646	14,761	191,011	47,752.75
Long Beach	99,400	251,600	23,060	403,707	71,242	849,009	212,252.25
Los Angeles	57,238	168,100	16,678	291,987	51,527	585,530	146,382.50
Maritime Academy	5,614	13,000	1,605	28,098	4,959	53,276	13,319.00
Monterey Bay	44,000	111,600	16,118	282,171	49,795	503,684	125,921.00
Northridge	127,768	277,000	32,904	576,050	101,656	1,115,378	278,844.50
Pomona	63,059	62,500	5,545	97,075	17,131	245,310	61,327.50
Sacramento	123,356	337,100	44,408	777,460	137,199	1,419,523	354,880.75
San Bernardino	59,837	110,300	13,620	238,441	42,078	464,276	116,069.00
San Diego	75,301	113,600	19,771	346,133	61,082	615,887	153,971.75
San Francisco	56,188	233,200	14,489	253,666	44,765	602,308	150,577.00
San Jose	148,035	467,900	68,428	1,197,975	211,407	2,093,745	523,436.25
San Luis Obispo	43,462	105,600	11,884	208,046	36,714	405,706	101,426.50
San Marcos	129,370	394,000	46,641	816,553	144,098	1,530,662	382,665.50
Sonoma	24,736	101,400	10,200	178,565	31,512	346,413	86,603.25
Stanislaus	40,101	66,200	8,398	147,030	25,946	287,675	71,918.75
<b>Total</b>	<b>1,480,130</b>	<b>3,681,200</b>	<b>432,264</b>	<b>7,567,680</b>	<b>1,335,474</b>	<b>14,496,748</b>	<b>3,624,187.00</b>
<b>CSU Fund</b>	<b>441</b>	<b>441</b>	<b>441</b>	<b>441</b>	<b>441</b>		
<b>CAMPUS ENTRIES (FIRMS):</b>	-	-	-	-	-		
DEBIT OBJECT CODE	660025	660105	603091	603092	612001		
CREDIT OBJECT CODE	101100	101100	101100	101100	101100		
<b>CHANCELLOR'S OFFICE ENTRIES (FIRMS):</b>							
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 FY22/23 is included as it will be paid in FY23/24.

\*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  
2023/2024 Centrally Paid INDIRECT Costs**

Agency Campuses	All Revenue Sources as of 06/30/2022 <sup>1</sup>	Revenue %	Systemwide Dean's Office	Commission on Extended University Office	Chancellor's Office - Overhead <sup>2</sup>	Total Administrative Costs	Return of Unspent Funds			State Pro Rata Health	State Pro Rata Admin	Total State ProRata <sup>3</sup>	Total Indirect Cost Allocation	IFT Amount Quarterly <sup>5</sup>
							Revenue Percentages 20/21	Prior Year Adjustment 21/22 <sup>4</sup>	Total Administrative Costs (less Py Unspent)					
6650 Bakersfield	6,997,123	1.55%	13,478	8,191	4,663	26,332	1.602%	(3,426)	22,906	102,788	18,139	120,927	143,833	35,958.36
6660 San Bernardino	18,525,281	4.12%	35,682	21,686	12,346	69,714	4.618%	(9,877)	59,837	238,441	42,078	280,519	340,356	85,089.04
6670 Stanislaus	12,287,893	2.73%	23,668	14,385	8,189	46,242	2.871%	(6,141)	40,101	147,030	25,946	172,976	213,077	53,269.26
6680 Chico	9,087,973	2.02%	17,504	10,638	6,056	34,199	1.805%	(3,860)	30,339	82,447	14,550	96,997	127,336	31,833.89
6690 Dominguez Hills	19,685,922	4.37%	37,917	23,045	13,119	74,081	4.159%	(8,897)	65,184	395,195	69,740	464,935	530,119	132,529.77
6700 Fresno	8,774,727	1.95%	16,901	10,272	5,848	33,020	1.885%	(4,031)	28,989	126,757	22,369	149,126	178,115	44,528.82
6710 Fullerton	30,280,512	6.73%	58,324	35,447	20,180	113,951	7.066%	(15,114)	98,837	367,370	64,830	432,200	531,037	132,759.15
6720 East Bay	24,270,292	5.39%	46,748	28,411	16,175	91,334	6.451%	(13,799)	77,535	411,831	72,676	484,508	562,042	140,510.61
6730 Humboldt	8,445,387	1.88%	16,267	9,886	5,628	31,782	1.055%	(2,256)	29,526	83,646	14,761	98,407	127,933	31,983.29
6740 Long Beach	30,311,179	6.73%	58,383	35,483	20,200	114,066	6.857%	(14,666)	99,400	403,707	71,242	474,950	574,350	143,587.40
6750 Los Angeles	17,406,311	3.87%	33,527	20,376	11,600	65,503	3.864%	(8,265)	57,238	291,987	51,527	343,514	400,752	100,187.97
6752 Maritime Academy	1,647,668	0.37%	3,173	1,929	1,098	6,200	0.274%	(586)	5,614	28,098	4,959	33,057	38,671	9,667.66
6756 Monterey Bay	13,336,057	2.96%	25,687	15,611	8,888	50,186	2.892%	(6,186)	44,000	282,171	49,795	331,966	375,966	93,991.51
6760 Northridge	38,818,851	8.62%	74,769	45,442	25,870	146,081	8.561%	(18,313)	127,768	576,050	101,656	677,706	805,474	201,368.48
6770 Pomona	18,993,049	4.22%	36,583	22,234	12,658	71,474	3.934%	(8,415)	63,059	97,075	17,131	114,206	177,265	44,316.21
6780 Sacramento	37,134,918	8.25%	71,527	43,471	24,748	139,746	7.663%	(16,390)	123,356	777,460	137,199	914,658	1,038,014	259,503.55
6790 San Diego	23,053,355	5.12%	44,403	26,987	15,363	86,753	5.354%	(11,452)	75,301	346,133	61,082	407,215	482,516	120,628.95
6800 San Francisco	16,648,278	3.70%	32,067	19,489	11,095	62,651	3.021%	(6,463)	56,188	253,666	44,765	298,431	354,618	88,654.59
6810 San Jose	45,188,965	10.04%	87,039	52,899	30,115	170,053	10.293%	(22,018)	148,035	1,197,975	211,407	1,409,383	1,557,418	389,354.53
6820 San Luis Obispo	13,576,403	3.02%	26,150	15,893	9,048	51,090	3.566%	(7,627)	43,463	208,046	36,714	244,760	288,223	72,055.84
6830 Sonoma	7,670,936	1.70%	14,775	8,980	5,112	28,867	1.931%	(4,130)	24,737	178,565	31,512	210,077	234,813	58,703.33
6840 San Marcos	38,997,681	8.66%	75,114	45,652	25,989	146,755	8.128%	(17,385)	129,370	816,553	144,098	960,651	1,090,021	272,505.13
6850 Channel Islands	9,022,213	2.00%	17,377	10,561	6,013	33,951	2.152%	(4,602)	29,349	129,942	22,931	152,873	182,222	45,555.60
<b>450,160,973</b>	<b>100%</b>		<b>867,063</b>	<b>526,966</b>	<b>300,000</b>	<b>1,694,029</b>	<b>100.000%</b>	<b>(213,899)</b>	<b>1,480,130</b>	<b>7,542,935</b>	<b>1,331,106</b>	<b>8,874,042</b>	<b>\$ 10,354,172</b>	<b>2,588,542.94</b>

**CAMPUS ENTRIES (FIRMS):**

DEBIT OBJECT CODE	<b>660025</b>	<b>660025</b>	<b>660025</b>	<b>603092</b>	<b>612001</b>
CREDIT OBJECT CODE	<b>101100</b>	<b>101100</b>	<b>101100</b>	<b>101100</b>	<b>101100</b>

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

DEBIT OBJECT CODE	<b>101100</b>	<b>101100</b>	<b>101100</b>	<b>101100</b>	<b>101100</b>
CREDIT OBJECT CODE	<b>580194</b>	<b>580194</b>	<b>580194</b>	<b>107090</b>	<b>107090</b>

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 FY23/24 budget amount includes Financial Service and Academic Affairs at the Chancellor's Office and has been approved by the Commission and the Chancellor.

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 FY21/22 budget from SW Dean's Office in the amount of \$232k plus \$20k unspent returned deposit for the cancelled FY19/20 Counterparts conference due to COVID, \$21k unspent FY21/22 McAleer Award; and less \$9k return of over refunded amount in FY20/21 and retained \$50k to increase reserve balance to comply with CSU policy.

5 IFT 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  
2023/24 Centrally Paid INDIRECT Costs

	Chancellor's Office Overhead Costs	Pension Loan Repayment <sup>(4)</sup>	Dental Benefits for Retired Annuitants <sup>(2)</sup>	Health Benefits for Retired Annuitants <sup>(2)</sup>	Department of Finance Admin Costs <sup>(3)</sup>	Total Indirect Cost Allocation	Quarterly Transfer Amount <sup>(1)</sup>
Bakersfield	12,717	33,100	5,640	98,741	6,306	156,504	39,126.00
Channel Islands	12,717	81,100	4,350	76,158	6,306	180,631	45,157.75
Chico	12,717	139,900	5,742	100,525	6,306	265,190	66,297.50
Dominguez Hills	12,717	46,300	5,909	103,454	6,306	174,686	43,671.50
East Bay	12,717	49,000	4,389	76,830	6,306	149,242	37,310.50
Fresno	(5) -	-	-	-	-	-	-
Fullerton	30,859	83,200	10,585	185,320	15,596	325,560	81,390.00
Humboldt	12,717	106,600	6,466	113,205	6,306	245,294	61,323.50
Long Beach	30,859	129,400	22,354	391,360	15,596	589,569	147,392.25
Los Angeles	12,717	59,000	6,441	112,768	6,306	197,232	49,308.00
Maritime Academy	12,717	54,200	4,197	73,480	6,306	150,900	37,725.00
Monterey Bay	(5) -	-	-	-	-	-	-
Northridge	30,859	165,900	16,821	294,491	15,596	523,667	130,916.75
Pomona	30,859	103,800	11,693	204,712	15,596	366,660	91,665.00
Sacramento	30,859	114,000	14,173	248,134	15,596	422,762	105,690.50
San Bernardino	12,717	83,300	6,331	110,840	6,306	219,494	54,873.50
San Diego	30,859	161,900	30,437	532,861	15,596	771,653	192,913.25
San Francisco	30,859	291,200	15,132	264,915	15,596	617,702	154,425.50
San Jose	30,859	141,200	24,041	420,892	15,596	632,588	158,147.00
San Luis Obispo	30,859	408,100	52,667	922,048	15,596	1,429,270	357,317.50
San Marcos	(5) -	-	-	-	-	-	-
Sonoma	12,717	67,400	5,849	102,396	6,306	194,668	48,667.00
Stanislaus	12,717	39,000	5,938	103,962	6,306	167,923	41,980.75
<b>Total</b>	<b>417,618</b>	<b>2,357,600</b>	<b>259,155</b>	<b>4,537,092</b>	<b>209,730</b>	<b>7,781,195</b>	<b>1,945,298.75</b>
<b>CSU Fund</b>	<b>531</b>	<b>531</b>	<b>531</b>	<b>531</b>	<b>531</b>		
<b>CAMPUS ENTRIES (FIRMS):</b>	-	-	-	-	-		
DEBIT OBJECT CODE	660025	660105	603091	603092	612001		
CREDIT OBJECT CODE	101100	101100	101100	101100	101100		
<b>CHANCELLOR'S OFFICE ENTRIES (FIRMS):</b>							
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 FY22/23 is included as it will be paid in FY23/24.  
(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  
2023/24 Centrally Paid INDIRECT Costs

	Chancellor's Office Overhead Costs	Pension Loan Repayment- Parking Fees <sup>(4)</sup>	Pension Loan Repayment - Fines & Forfeitures <sup>(4)</sup>	Dental Benefits for Retired Annuitants - Parking Fees <sup>(2)</sup>	Dental Benefits for Retired Annuitants - Fines & Forfeitures <sup>(2)</sup>	Health Benefits for Retired Annuitants - Parking Fees <sup>(2)</sup>	Health Benefits for Retired Annuitants - Fines & Forfeitures <sup>(2)</sup>	Department of Finance Admin Costs <sup>(3)</sup>	Total Indirect Cost Allocation	Quarterly Transfer Amount <sup>(1)</sup>
Bakersfield	12,717	25,900	-	1,094	-	19,154	-	6,306	65,171	16,292.75
Chancellor's Office	-	-	-	-	-	-	-	6,306	6,306	1,576.50
Channel Islands	12,717	17,100	-	2,542	-	44,501	-	6,306	83,166	20,791.50
Chico	12,717	3,800	-	279	-	4,893	-	6,306	27,995	6,998.75
Dominguez Hills	12,717	27,000	1,000	2,654	-	46,461	-	6,306	96,138	24,034.50
East Bay	12,717	21,500	-	1,340	-	23,461	-	6,306	65,324	16,331.00
Fresno	12,717	36,600	-	3,904	2	68,352	40	6,306	127,921	31,980.25
Fullerton	30,859	52,600	3,000	4,917	266	86,080	4,658	15,596	197,976	49,494.00
Humboldt	12,717	2,700	-	618	-	10,818	-	6,306	33,159	8,289.75
Long Beach	30,859	32,200	13,700	4,132	1,848	72,339	32,361	15,596	203,035	50,758.75
Los Angeles	12,717	46,000	1,600	4,415	455	77,291	7,969	6,306	156,753	39,188.25
Maritime Academy	-	-	-	-	-	-	-	-	-	-
Monterey Bay	12,717	10,800	5,000	1,322	224	23,152	3,928	6,306	63,449	15,862.25
Northridge	30,859	66,200	18,100	6,363	1,015	111,402	17,778	15,596	267,313	66,828.25
Pomona	30,859	28,200	4,100	2,222	454	38,896	7,950	15,596	128,277	32,069.25
Sacramento	30,859	50,400	6,800	5,646	91	98,838	1,593	15,596	209,823	52,455.75
San Bernardino	12,717	41,300	-	4,097	-	71,720	-	6,306	136,140	34,035.00
San Diego	30,859	10,100	-	3,323	543	58,175	9,498	15,596	128,094	32,023.50
San Francisco	30,859	15,500	3,300	1,921	420	33,630	7,352	15,596	108,578	27,144.50
San Jose	30,859	39,000	-	6,236	-	109,177	-	15,596	200,868	50,217.00
San Luis Obispo	30,859	40,900	2,800	3,621	72	63,398	1,264	15,596	158,510	39,627.50
San Marcos	30,859	41,400	3,100	3,573	463	62,547	8,107	15,596	165,645	41,411.25
Sonoma	12,717	6,600	3,300	1,158	258	20,273	4,509	6,306	55,121	13,780.25
Stanislaus	12,717	10,000	-	414	-	7,242	-	6,306	36,679	9,169.75
<b>Total</b>	<b>461,194</b>	<b>625,800</b>	<b>65,800</b>	<b>65,791</b>	<b>6,111</b>	<b>1,151,800</b>	<b>107,007</b>	<b>237,938</b>	<b>2,721,441</b>	<b>680,360.25</b>
<b>CSU Fund</b>	<b>472</b>	<b>472</b>	<b>471/472</b>	<b>472</b>	<b>471</b>	<b>472</b>	<b>471</b>	<b>472</b>		

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		
LOR'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		

(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 FY22/23 is included as it will be paid in FY23/24.

\*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 UNION PROGRAM  
2023/24 Centrally Paid Indirect Costs

	Chancellor's Office Overhead Costs	Pension Loan Repayment <sup>(4)</sup>	Dental Benefits for Retired Annuitants <sup>(2)</sup>	Health Benefits for Retired Annuitants <sup>(2)</sup>	Department of Finance Admin Costs <sup>(3)</sup>	Total Indirect Cost Allocation	Quarterly Transfer Amount <sup>(1)</sup>
Bakersfield	12,717	-	3,868	67,725	6,306	90,616	22,654.00
Channel Islands	12,717	-	-	-	6,306	19,023	4,755.75
Chico	12,717	-	-	-	6,306	19,023	4,755.75
Dominguez Hills	12,717	-	-	-	6,306	19,023	4,755.75
East Bay	12,717	21,300	2,390	41,845	6,306	84,558	21,139.50
Fresno	12,717	-	-	-	6,306	19,023	4,755.75
Fullerton	30,859	-	-	-	15,596	46,455	11,613.75
Humboldt	12,717	-	2,841	49,730	6,306	71,594	17,898.50
Long Beach	30,859	-	-	-	15,596	46,455	11,613.75
Los Angeles	12,717	-	-	-	6,306	19,023	4,755.75
Monterey Bay	-	2,300	-	-	-	2,300	575.00
Northridge	30,859	-	-	-	15,596	46,455	11,613.75
Pomona	30,859	-	-	-	15,596	46,455	11,613.75
Sacramento	(6) 61,718	-	-	-	31,192	92,910	23,227.50
San Bernardino	12,717	-	-	-	6,306	19,023	4,755.75
San Diego	30,859	-	-	-	15,596	46,455	11,613.75
San Francisco	30,859	50,800	6,556	114,774	15,596	218,585	54,646.25
San Jose	30,859	-	-	-	15,596	46,455	11,613.75
San Luis Obispo	30,859	-	-	-	15,596	46,455	11,613.75
San Marcos	30,859	40,900	9,278	162,439	15,596	259,072	64,768.00
Sonoma	12,717	25,100	2,985	52,260	6,306	99,368	24,842.00
Stanislaus	(5) 12,717	-	-	-	6,306	19,023	4,755.75

<b>Total</b>	<b>479,336</b>	<b>140,400</b>	<b>27,918</b>	<b>488,773</b>	<b>240,922</b>	<b>1,377,349</b>	<b>344,337.25</b>
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<b>CSU Fund</b>	<b>534</b>	<b>534</b>	<b>534</b>	<b>534</b>	<b>534</b>		
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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.

(6) Sacramento Capital Public Radio Station debt has been taken over by the campus and is now included with Student Union activity and not with other auxiliary organizations.

\*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  
2023/24 Centrally Paid Indirect Costs

	Chancellor's Office Overhead Costs	Pension Loan Repayment <sup>(4)</sup>	Dental Benefits for Retired Annuitants <sup>(2)</sup>	Health Benefits for Retired Annuitants <sup>(2)</sup>	Department of Finance Admin Costs <sup>(3)</sup>	Total Indirect Cost Allocation	Quarterly Transfer Amount <sup>(1)</sup>
Stanislaus Recreation Complex	12,717	15,500	1,598	27,973	6,306	64,094	16,023.50
<b>Total</b>	<b>12,717</b>	<b>15,500</b>	<b>1,598</b>	<b>27,973</b>	<b>6,306</b>	<b>64,094</b>	<b>16,023.50</b>
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 FY22/23 is included as it will be paid in FY23/24.

\*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  
2023/24 Centrally Paid INDIRECT Costs

	Chancellor's Office Overhead Costs	Department of Finance Admin Costs <sup>(2)</sup>	Total Indirect Cost Allocation	Quarterly Transfer Amount <sup>(1)</sup>
Bakersfield	12,717	6,306	19,023	4,755.75
Channel Islands	12,717	6,306	19,023	4,755.75
Chico	12,717	6,306	19,023	4,755.75
Dominguez Hills	12,717	6,306	19,023	4,755.75
East Bay	12,717	6,306	19,023	4,755.75
Fresno	12,717	6,306	19,023	4,755.75
Fullerton	30,859	15,596	46,455	11,613.75
Humboldt	12,717	6,306	19,023	4,755.75
Long Beach	30,859	15,596	46,455	11,613.75
Los Angeles	12,717	6,306	19,023	4,755.75
Maritime Academy	-	-	-	-
Monterey Bay	-	-	-	-
Northridge	30,859	15,596	46,455	11,613.75
Pomona	30,859	15,596	46,455	11,613.75
Sacramento	30,859	15,596	46,455	11,613.75
San Bernardino	12,717	6,306	19,023	4,755.75
San Diego	30,859	15,596	46,455	11,613.75
San Francisco	30,859	15,596	46,455	11,613.75
San Jose	30,859	15,596	46,455	11,613.75
San Luis Obispo	30,859	15,596	46,455	11,613.75
San Marcos	30,859	15,596	46,455	11,613.75
Sonoma	12,717	6,306	19,023	4,755.75
Stanislaus	12,717	6,306	19,023	4,755.75

Total \$ 448,477 \$ 225,326 \$ 673,803 \$ 168,450.75

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  
2023/24 Centrally Paid Indirect Costs**

	Chancellor's Office Overhead Costs	Department of Finance Admin Costs <sup>(2)</sup>	Total Indirect Cost Allocation	Quarterly Transfer Amount <sup>(1)</sup>
California State University Channel Islands Site Authority	12,717	6,306	19,023	4,755.75
Chico State Enterprises (formerly The CSU, Chico Research Foundation)	12,717	6,306	19,023	4,755.75
California State University, East Bay Foundation, Inc.	12,717	6,306	19,023	4,755.75
California State University Fresno Association, Inc.	12,717	6,306	19,023	4,755.75
CSU Fullerton Auxiliary Services Corporation	30,859	15,596	46,455	11,613.75
California State University, Long Beach Research Foundation	30,859	15,596	46,455	11,613.75
Forty-Niner Shops, Inc. (Long Beach)	30,859	15,596	46,455	11,613.75
Cal State L.A. University Auxiliary Services, Inc.	12,717	6,306	19,023	4,755.75
Foundation of California State University, Monterey Bay	12,717	6,306	19,023	4,755.75
The University Corporation (Northridge)	30,859	15,596	46,455	11,613.75
Cal Poly Pomona Foundation, Inc.	30,859	15,596	46,455	11,613.75
University Enterprises, Inc. (Sacramento)	30,859	15,596	46,455	11,613.75
San Diego State University Research Foundation	30,859	15,596	46,455	11,613.75
Aztec Shops, Ltd. (San Diego)	30,859	15,596	46,455	11,613.75
Tower Foundation of San Jose State University	30,859	15,596	46,455	11,613.75
Cal Poly Corporation (San Luis Obispo)	-	-	-	-
California State University San Marcos Corporation	30,859	15,596	46,455	11,613.75

<b>Total</b>	<b>384,892</b>	<b>193,796</b>	<b>578,688</b>	<b>144,672.00</b>
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<b>CSU Fund</b>	<b>537</b>	<b>537</b>		
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**CAMPUS ENTRIES (FIRMS):**

DEBIT OBJECT CODE	660025	612001	
CREDIT OBJECT CODE	101100	101100	

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

DEBIT OBJECT CODE	101100	101100	
CREDIT OBJECT CODE	580194	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)  
2023/24 Centrally Paid Indirect Costs**

	Pension Loan Repayment <sup>(3)</sup>	Dental Benefits for Retired Annuitants <sup>(2)</sup>	Health Benefits for Retired Annuitants <sup>(2)</sup>	Department of Finance Admin Costs	Total Indirect Cost Allocation	Quarterly Transfer Amount <sup>(1)</sup>
Bakersfield	1,500	2,356	41,255	7,280	52,391	13,097.75
Chancellor's Office	28,300	4,339	60,183	10,621	103,443	25,860.75
Channel Islands	28,200	-	-	-	28,200	7,050.00
Chico	1,100	777	13,599	2,400	17,876	4,469.00
Dominguez Hills	23,400	2,714	47,511	8,384	82,009	20,502.25
East Bay	5,800	780	13,661	2,411	22,652	5,663.00
Fresno	2,400	568	9,951	1,756	14,675	3,668.75
Fullerton	34,100	3,774	66,072	11,660	115,606	28,901.50
Humboldt	8,200	33	579	102	8,914	2,228.50
Long Beach	15,300	250	4,381	773	20,704	5,176.00
Los Angeles	3,400	140	2,458	434	6,432	1,608.00
Maritime Academy	-	375	6,559	1,158	8,092	2,023.00
Monterey Bay	400	-	-	-	400	100.00
Northridge	26,300	4,908	85,932	15,164	132,304	33,076.00
Pomona	5,000	3,532	61,834	10,912	81,278	20,319.50
Sacramento	3,100	18	320	57	3,495	873.75
San Bernardino	8,600	578	10,111	1,784	21,073	5,268.25
San Diego	-	4,469	78,238	13,807	96,514	24,128.50
San Francisco	113,600	13,700	239,849	42,326	409,475	102,368.75
San Jose	95,900	4,169	72,995	12,882	185,946	46,486.50
San Luis Obispo	72,300	12,837	224,742	39,660	349,539	87,384.75
San Marcos	7,300	66	1,148	203	8,717	2,179.25
Sonoma	172,400	13,223	231,493	40,852	457,968	114,492.00
Stanislaus	13,100	1,276	22,331	3,941	40,648	10,162.00

**Total** 669,700 74,882 1,295,202 228,567 2,268,351 567,087.75

**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 FY22/23 is included as it will be paid in FY23/24.

\*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  
2023/24 Centrally Paid Indirect Costs

	Pension Loan Repayment <sup>(2)</sup>								Total Indirect Cost Allocation	Quarterly Transfer Amount <sup>(1)</sup>
	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
Chancellor's Office	4,800	4,100	400	1,300	9,000	403,800	200	-	423,600	105,900.00
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
<b>Total</b>	<b>97,700</b>	<b>237,200</b>	<b>200</b>	<b>1,300</b>	<b>18,400</b>	<b>18,020,400</b>	<b>16,500</b>	<b>52,300</b>	<b>18,444,000</b>	<b>4,611,000.00</b>
<b>CSU Fund <sup>(3)</sup></b>	<b>465</b>	<b>544</b>	<b>001/017</b>	<b>423</b>	<b>481</b>	<b>Various (see pivot)</b>	<b>491/492</b>	<b>Various (see pivot)</b>		
<b>CAMPUS ENTRIES (FIRMS):</b>										
DEBIT OBJECT CODE	660105	660105	660105	660105	660105	660105	660105	660105		
CREDIT OBJECT CODE	101100	101100	101100	101100	101100	101100	101100	101100		
<b>CHANCELLOR'S OFFICE ENTRIES (FIRMS):</b>										
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 CPO about August, October, January, and April.

(2) Senate Bill 84 Pension Loan repayment due for FY22/23 is included as it will be paid in FY23/24. 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)**  
**2023/24 Debt Service (2)**

	<b>Debt Service 11/1/23 Payment Including Capitalized Interest and/or CP Redemption (3)</b>	<b>11/1/23 Capitalized Interest and/or CP Redemption (4)</b>	<b>Affordable Student Housing Loans</b>	<b>Total Net Transfer Amount due on October 1, 2023 (5)(6)</b>	<b>Debt Service 5/1/2024 Payment Including Capitalized Interest and/or CP Redemption (7)</b>	<b>5/1/2024 Capitalized Interest and/or CP Redemption (4)</b>	<b>Total Net Transfer Amount due on April 1, 2024 (5)(6)</b>
<b>Bakersfield</b>	1,007,243.69	-	224,879.61	1,232,123.30	335,868.69	-	335,868.69
<b>Channel Islands</b>	5,279,704.42	-	-	5,279,704.42	1,947,313.19	-	1,947,313.19
<b>Chico</b>	2,609,450.00	-	-	2,609,450.00	984,825.00	-	984,825.00
<b>Dominguez Hills</b>	1,903,875.00	-	86,547.00	1,990,422.00	1,119,750.00	-	1,119,750.00
<b>East Bay</b>	3,451,050.29	-	68,054.00	3,519,104.29	840,438.32	-	840,438.32
<b>Fullerton</b>	12,218,642.77	-	42,663.00	12,261,305.77	5,014,023.54	-	5,014,023.54
<b>Humboldt</b>	2,062,246.35	-	-	2,062,246.35	750,242.40	-	750,242.40
<b>Long Beach</b>	4,382,150.00	-	-	4,382,150.00	2,152,775.00	-	2,152,775.00
<b>Los Angeles</b>	8,486,590.09	-	45,918.00	8,532,508.09	4,338,147.96	-	4,338,147.96
<b>Maritime Academy</b>	1,611,150.34	-	-	1,611,150.34	512,487.21	-	512,487.21
<b>Northridge</b>	1,396,723.84	-	-	1,396,723.84	489,598.84	-	489,598.84
<b>Pomona</b>	10,018,138.33	-	-	10,018,138.33	4,269,978.95	-	4,269,978.95
<b>Sacramento</b>	3,933,507.91	-	-	3,933,507.91	1,680,085.84	-	1,680,085.84
<b>San Bernardino</b>	6,341,502.84	-	-	6,341,502.84	2,069,836.71	-	2,069,836.71
<b>San Diego</b>	15,761,982.55	-	-	15,761,982.55	7,162,851.50	-	7,162,851.50
<b>San Francisco</b>	10,407,221.33	-	-	10,407,221.33	1,930,547.08	-	1,930,547.08
<b>San Jose</b>	17,433,180.90	-	-	17,433,180.90	2,821,024.39	-	2,821,024.39
<b>San Luis Obispo</b>	24,808,282.06	-	-	24,808,282.06	7,515,303.63	-	7,515,303.63
<b>Sonoma</b>	10,601,529.60	-	-	10,601,529.60	2,667,231.47	-	2,667,231.47
<b>Stanislaus</b>	919,791.01	-	-	919,791.01	77,796.01	-	77,796.01
<b>Total</b>	144,633,963.32	-	468,061.61	145,102,024.93	48,680,125.73	-	48,680,125.73

(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 2023-01 Attachment 11 for Other Direct Costs.  
(3) Consist 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 2 and April 1. The charges should initially pass through the State University Trust (0948) and then allocated to the appropriate program and State/CSU fund.  
(6) Please contact Dagoberto Escobedo at (562) 951-4561 for questions on the Accounting process.  
(7) Consist of interest payments only.

**THE CALIFORNIA STATE UNIVERSITY HOUSING PROGRAM (1)**  
**2023/24 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	2023/24 Total Direct Cost Allocation	Net Semi-Annual Transfer Amount (4)(5)
Bakersfield	2,068.82	2,612.00	-	-	354.00	5,034.82	2,517.41
Channel Islands	7,428.05	2,612.00	-	192.07	354.00	10,586.12	5,293.06
Chico	3,674.49	2,612.00	-	127.99	354.00	6,768.48	3,384.24
Dominguez Hills	3,575.75	2,612.00	2,500.00	285.15	354.00	9,326.90	4,663.45
East Bay	4,269.44	2,612.00	-	100.44	354.00	7,335.88	3,667.94
Fresno	-	-	-	-	-	-	-
Fullerton	18,764.07	5,409.00	2,500.00	383.91	354.00	27,410.98	13,705.49
Humboldt	2,964.06	2,612.00	2,500.00	102.08	354.00	8,532.14	4,266.07
Long Beach	7,406.53	5,409.00	2,500.00	487.69	354.00	16,157.22	8,078.61
Los Angeles	16,028.17	2,612.00	-	299.23	354.00	19,293.40	9,646.70
Maritime Academy	2,317.70	2,612.00	-	27.52	354.00	5,311.22	2,655.61
Northridge	2,583.18	5,409.00	2,500.00	31.44	354.00	10,877.62	5,438.81
Pomona	15,201.14	5,409.00	-	154.72	354.00	21,118.86	10,559.43
Sacramento	6,087.41	5,409.00	2,500.00	104.75	354.00	14,455.16	7,227.58
San Bernardino	8,976.08	2,612.00	-	-	354.00	11,942.08	5,971.04
San Diego	26,579.38	5,410.00	-	1,056.02	354.00	33,399.40	16,699.70
San Francisco	12,233.32	5,409.00	2,500.00	-	354.00	20,496.32	10,248.16
San Jose	21,329.04	5,409.00	2,500.00	-	354.00	29,592.04	14,796.02
San Luis Obispo	37,264.84	5,409.00	-	-	354.00	43,027.84	21,513.92
Sonoma	13,177.23	2,612.00	-	130.15	354.00	16,273.38	8,136.69
Stanislaus	839.10	2,612.00	2,500.00	-	354.00	6,305.10	3,152.55
<b>Total</b>	<b>212,767.80</b>	<b>77,414.00</b>	<b>22,500.00</b>	<b>3,483.16</b>	<b>7,080.00</b>	<b>323,244.96</b>	<b>161,622.48</b>
<b>CSU Fund</b>	<b>531</b>	<b>531</b>	<b>531</b>	<b>531</b>	<b>531</b>		

**CAMPUS ENTRIES (FIRMS):**

DEBIT OBJECT CODE	660014	613001	660090	660090	660003	
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	660090	660003	

(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 2023-01 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 2 and April 1. The charges should initially pass through the State University Trust (0948) and then allocated to the appropriate program and State/CSU fund.

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

**THE CALIFORNIA STATE UNIVERSITY PARKING PROGRAM (1)**  
**2023/24 Debt Service (2)**

	<b>Debt Service 11/1/2023 Payment Including Capitalized Interest and/or CP Redemption (3)</b>	<b>11/1/2023 Capitalized Interest CP Redemption (4)</b>	<b>Total Net Transfer Amount due on October 1, 2023 (5)(6)</b>	<b>Debt Service 5/1/2024 Payment Including Capitalized Interest and/or CP Redemption (7)</b>	<b>5/1/2024 Capitalized Interest and/or CP Redemption (4)</b>	<b>Total Net Transfer Amount due on April 1, 2024 (5)(6)</b>
Bakersfield	-	-	-	-	-	-
Chancellor's Office	-	-	-	-	-	-
Channel Islands	153,591.07	-	153,591.07	19,936.18	-	19,936.18
Chico	551,136.30	-	551,136.30	87,555.20	-	87,555.20
Dominguez Hills	-	-	-	-	-	-
East Bay	-	-	-	-	-	-
Fresno	-	-	-	-	-	-
Fullerton	4,936,863.34	-	4,936,863.34	1,200,173.39	-	1,200,173.39
Humboldt	-	-	-	-	-	-
Long Beach	2,447,821.79	-	2,447,821.79	377,083.49	-	377,083.49
Los Angeles	3,175,693.88	-	3,175,693.88	1,217,727.63	-	1,217,727.63
Maritime Academy	-	-	-	-	-	-
Monterey Bay	-	-	-	-	-	-
Northridge	3,620,014.32	-	3,620,014.32	893,194.94	-	893,194.94
Pomona	3,588,080.94	-	3,588,080.94	839,017.69	-	839,017.69
Sacramento	2,703,318.99	-	2,703,318.99	441,555.24	-	441,555.24
San Bernardino	1,709,523.07	-	1,709,523.07	361,541.36	-	361,541.36
San Diego	2,169,861.49	-	2,169,861.49	334,836.38	-	334,836.38
San Francisco	221,994.55	-	221,994.55	10,359.70	-	10,359.70
San Jose	1,813,514.03	-	1,813,514.03	505,414.65	-	505,414.65
San Luis Obispo	1,388,262.43	-	1,388,262.43	160,589.43	-	160,589.43
San Marcos	1,995,628.75	-	1,995,628.75	611,878.75	-	611,878.75
Sonoma	524,688.73	-	524,688.73	28,513.10	-	28,513.10
Stanislaus	-	-	-	-	-	-
<b>Total</b>	<b>30,999,993.68</b>	<b>-</b>	<b>30,999,993.68</b>	<b>7,089,377.13</b>	<b>-</b>	<b>7,089,377.13</b>

(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 2023-01 Attachment 13 for Other Direct Costs.

(3) Consist 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 2 and April 1. The charges should initially pass through the State University Trust (0948) and then allocated to the appropriate program and State/CSU fund.

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

(7) Consist of interest payments only.

**THE CALIFORNIA STATE UNIVERSITY PARKING PROGRAM (1)  
2023/24 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	2023/24 Total Direct Cost Allocation	Net Semi-Annual Transfer Amount (3)(4)
Bakersfield	15,216.84	-	-	-	-	15,216.84	7,608.42
Chancellor's Office	10,480.90	-	-	-	-	10,480.90	5,240.45
Channel Islands	3,431.38	154.20	2,612.00	-	354.00	6,551.58	3,275.79
Chico	4,898.94	654.26	2,612.00	-	354.00	8,519.20	4,259.60
Dominguez Hills	17,828.22	-	-	-	-	17,828.22	8,914.11
East Bay	20,699.12	-	-	-	-	20,699.12	10,349.56
Fresno	9,587.24	-	-	-	-	9,587.24	4,793.62
Fullerton	13,616.96	4,997.76	5,409.00	-	354.00	24,377.72	12,188.86
Humboldt	13,853.06	-	-	-	-	13,853.06	6,926.53
Long Beach	45,841.96	2,164.01	5,409.00	43.29	354.00	53,812.26	26,906.13
Los Angeles	6,298.74	4,376.46	2,612.00	-	354.00	13,641.20	6,820.60
Maritime Academy	5,479.60	-	-	-	-	5,479.60	2,739.80
Monterey Bay	8,607.92	-	-	-	-	8,607.92	4,303.96
Northridge	8,759.08	3,796.03	5,409.00	38.83	354.00	18,356.94	9,178.47
Pomona	10,111.36	3,971.62	5,409.00	-	354.00	19,845.98	9,922.99
Sacramento	10,211.71	2,532.33	5,409.00	-	354.00	18,507.04	9,253.52
San Bernardino	14,519.07	1,618.83	2,612.00	-	354.00	19,103.90	9,551.95
San Diego	47,380.91	1,540.75	5,410.00	-	354.00	54,685.66	27,342.83
San Francisco	14,004.99	209.79	5,409.00	-	354.00	19,977.78	9,988.89
San Jose	19,775.59	3,456.99	5,409.00	54.84	354.00	29,050.42	14,525.21
San Luis Obispo	30,927.88	1,586.62	5,409.00	-	354.00	38,277.50	19,138.75
San Marcos	17,857.36	2,201.34	5,409.00	66.66	353.00	25,887.36	12,943.68
Sonoma	3,564.24	399.74	2,612.00	-	353.00	6,928.98	3,464.49
Stanislaus	227.30	-	-	-	-	227.30	113.65
<b>Total</b>	<b>353,180.38</b>	<b>33,660.73</b>	<b>67,151.00</b>	<b>203.62</b>	<b>5,308.00</b>	<b>459,503.73</b>	<b>229,751.86</b>
<b>472</b>	<b>472</b>	<b>472</b>	<b>472</b>	<b>472</b>	<b>472</b>		

**CAMPUS ENTRIES (FIRMS):**

DEBIT OBJECT CODE	617001	660014	613001	660090	660003	
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	660003	

- (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 2023-01 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 2 and April 1. The charges should initially pass through the State University Trust (0948) and then allocated to the appropriate program and State/CSU fund.
- (4) Please contact Dagoberto Escobedo at (562) 951-4561 for questions on the Accounting process.

**THE CALIFORNIA STATE UNIVERSITY STUDENT UNION PROGRAM (1)**  
**2023/24 Debt Service (2)**

	<b>Debt Service 11/1/2023 Payment Including Capitalized Interest and/or CP Redemption (3)</b>	<b>11/1/2023 Capitalized Interest and/or CP Redemption (4)</b>	<b>Total Net Transfer Amount due on October 1, 2023 (5)(6)</b>	<b>Debt Service 5/1/2024 Payment Including Capitalized Interest and/or CP Redemption (7)</b>	<b>5/1/2024 Capitalized Interest and/or CP Redemption (4)</b>	<b>Total Net Transfer Amount due on April 1, 2024 (5)(6)</b>
<b>Bakersfield</b>	942,025.00	-	942,025.00	321,900.00	-	321,900.00
<b>Channel Islands</b>	633,400.00	-	633,400.00	228,525.00	-	228,525.00
<b>Chico</b>	4,087,417.89	-	4,087,417.89	1,063,663.36	-	1,063,663.36
<b>Dominguez Hills</b>	996,784.06	-	996,784.06	117,611.06	-	117,611.06
<b>East Bay</b>	1,813,988.18	-	1,813,988.18	634,425.28	-	634,425.28
<b>Fresno</b>	2,868,425.49	-	2,868,425.49	865,331.99	-	865,331.99
<b>Fullerton</b>	1,206,201.07	-	1,206,201.07	370,823.93	-	370,823.93
<b>Humboldt</b>	397,052.21	-	397,052.21	26,173.45	-	26,173.45
<b>Long Beach</b>	3,686,937.21	-	3,686,937.21	1,114,181.54	-	1,114,181.54
<b>Los Angeles</b>	1,555,789.42	-	1,555,789.42	209,892.37	-	209,892.37
<b>Monterey Bay</b>	1,893,875.00	-	1,893,875.00	1,017,500.00	-	1,017,500.00
<b>Northridge</b>	2,907,852.49	-	2,907,852.49	1,137,195.79	-	1,137,195.79
<b>Pomona</b>	4,023,353.66	-	4,023,353.66	690,367.41	-	690,367.41
<b>Sacramento</b>	5,861,071.69	-	5,861,071.69	2,150,567.06	-	2,150,567.06
<b>San Bernardino</b>	4,032,083.77	-	4,032,083.77	1,846,617.52	-	1,846,617.52
<b>San Diego</b>	9,023,663.69	-	9,023,663.69	2,221,657.81	-	2,221,657.81
<b>San Francisco</b>	3,250,218.75	-	3,250,218.75	1,258,725.00	-	1,258,725.00
<b>San Jose</b>	6,088,432.21	-	6,088,432.21	2,404,952.68	-	2,404,952.68
<b>San Luis Obispo</b>	3,871,621.75	-	3,871,621.75	1,754,996.75	-	1,754,996.75
<b>San Marcos</b>	2,037,604.99	-	2,037,604.99	444,581.54	-	444,581.54
<b>Sonoma</b>	817,543.26	-	817,543.26	70,773.88	-	70,773.88
<b>Stanislaus</b>	2,032,650.00	-	2,032,650.00	1,110,150.00	-	1,110,150.00
<b>Total</b>	64,027,991.79	-	64,027,991.79	21,060,613.42	-	21,060,613.42

(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 2023-01 Attachment 15 for Other Direct Costs.

(3) Consist 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 2 and April 1. The charges should initially pass through the State University Trust (0948) and then allocated to the appropriate program and State/CSU fund.

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

(7) Consist of interest payments only.



**THE CALIFORNIA STATE UNIVERSITY STUDENT UNION PROGRAM (1)**  
**2023/24 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	2023/24 Total Direct Cost Allocation	Net Semi-Annual Transfer Amount (4)(5)
Bakersfield	1,228.47	2,612.00	-	43.61	354.00	4,238.08	2,119.04
Channel Islands	840.76	2,612.00	-	29.60	354.00	3,836.36	1,918.18
Chico	4,429.63	2,612.00	-	132.85	354.00	7,528.48	3,764.24
Dominguez Hills	1,151.34	2,612.00	2,500.00	-	354.00	6,617.34	3,308.67
East Bay	2,118.76	2,612.00	-	-	354.00	5,084.76	2,542.38
Fresno	5,483.82	2,612.00	-	-	354.00	8,449.82	4,224.91
Fullerton	1,505.82	5,409.00	-	-	354.00	7,268.82	3,634.41
Humboldt	323.16	2,612.00	-	-	354.00	3,289.16	1,644.58
Long Beach	4,507.92	5,409.00	-	146.68	354.00	10,417.60	5,208.80
Los Angeles	1,788.84	2,612.00	-	-	354.00	4,754.84	2,377.42
Monterey Bay	3,297.74	2,612.00	-	73.30	354.00	6,337.04	3,168.52
Northridge	3,747.64	5,409.00	-	-	354.00	9,510.64	4,755.32
Pomona	4,743.62	5,409.00	-	-	354.00	10,506.62	5,253.31
Sacramento	7,826.50	5,409.00	-	175.54	354.00	13,765.04	6,882.52
San Bernardino	6,693.95	2,612.00	-	139.07	354.00	9,799.02	4,899.51
San Diego	13,486.60	5,410.00	-	-	354.00	19,250.60	9,625.30
San Francisco	4,400.30	5,409.00	-	-	354.00	10,163.30	5,081.65
San Jose	9,871.29	5,409.00	-	47.03	354.00	15,681.32	7,840.66
San Luis Obispo	4,685.34	5,409.00	-	-	354.00	10,448.34	5,224.17
San Marcos	2,939.64	5,409.00	-	-	354.00	8,702.64	4,351.32
Sonoma	754.10	2,612.00	-	-	354.00	3,720.10	1,860.05
Stanislaus	3,347.26	2,612.00	-	296.22	354.00	6,609.48	3,304.74
<b>Total</b>	<b>89,172.50</b>	<b>85,435.00</b>	<b>2,500.00</b>	<b>1,083.90</b>	<b>7,788.00</b>	<b>185,979.40</b>	<b>92,989.70</b>
<b>CSU Fund</b>	<b>534</b>	<b>534</b>	<b>534</b>	<b>534</b>	<b>534</b>		

**CAMPUS ENTRIES (FIRMS):**

DEBIT OBJECT CODE	660014	613001	660090	660090	660003	
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	660090	660003	

(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 2023-01 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 2 and April 1. The charges should initially pass through the State Univeristy 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 the Accounting process.

**THE CALIFORNIA STATE UNIVERSITY STUDENT RECREATION COMPLEX (1)  
2023/24 Debt Service (2)**

	<b>Debt Service 11/1/2023 Payment (3)</b>	<b>11/1/2023 Capitalized Interest and/or CP Redemption (4)</b>	<b>Total Net Transfer Amount due on October 1, 2023 (5)(6)</b>		<b>Debt Service 5/1/2024 Payment (7)</b>	<b>5/1/2024 Capitalized Interest and/or CP Redemption (4)</b>	<b>Total Net Transfer Amount due on April 1, 2024 (5)(6)</b>
<b>Stanislaus</b>	700,275.00	-	700,275.00		239,025.00	-	239,025.00
<b>Total</b>	700,275.00	-	700,275.00		239,025.00	-	239,025.00

(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 2023-01 Attachment 17 for Other Direct Costs.

(3) Consist 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 Cash Posting Order (CPO) on October 1 and April 1.

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

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

(7) Consist of interest payments only.

**THE CALIFORNIA STATE UNIVERSITY STUDENT RECREATION COMPLEX (1)**  
**2023/24 Centrally Paid Direct Program Costs (2)**

	Estimated State Treasurer's Bond Services	Arbitrage Rebate and Analysis Fees	Rating Agency Surveillance Fees	2023/24 Total Direct Cost Allocation	Net Semi-Annual Transfer Amount (3)(4)
<b>Stanislaus</b>	902.10	32.38	353.00	1,287.48	643.74
<b>Total</b>	902.10	32.38	353.00	1,287.48	643.74
<b>CSU Fund</b>	<b>534</b>		<b>534</b>		

**CAMPUS ENTRIES (FIRMS):**

DEBIT OBJECT CODE	660014	660090	660003	
CREDIT OBJECT CODE	101100	101100	101100	

**CHANCELLORS OFFICE ENTRIES (FIRMS):**

DEBIT OBJECT CODE	101100	101100	101100	
CREDIT OBJECT CODE	660014	660090	660003	

(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 2023-01 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 2 and April 1. The charges should initially pass through the State University Trust (0948) and then allocated to the appropriate program and State/CSU fund.

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

**THE CALIFORNIA STATE UNIVERSITY HEALTH CENTER FACILITIES FUND (1)**  
**2023/24 Debt Service (2)**

	Debt Service 11/1/2023 Payment <u>Including</u> Capitalized Interest and/or CP Redemption (3)	11/1/2023 Capitalized Interest CP Redemption (4)	Total Net Transfer Amount due on October 1, 2023 (5)(6)	Debt Service 5/1/2024 Payment <u>Including</u> Capitalized Interest and/or CP Redemption (7)	5/1/2024 Capitalized Interest and/or CP Redemption (4)	Total Net Transfer Amount due on April 1, 2024 (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	297,343.70	-	297,343.70	138,468.70	-	138,468.70
San Diego	961,598.46	-	961,598.46	113,175.46	-	113,175.46
San Francisco	-	-	-	-	-	-
San Jose	768,936.55	-	768,936.55	256,436.55	-	256,436.55
San Luis Obispo	-	-	-	-	-	-
San Marcos	162,303.52	-	162,303.52	54,678.52	-	54,678.52
Sonoma	-	-	-	-	-	-
Stanislaus	-	-	-	-	-	-
<b>Total</b>	<b>2,190,182.23</b>	<b>-</b>	<b>2,190,182.23</b>	<b>562,759.23</b>	<b>-</b>	<b>562,759.23</b>

- (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 2023-01 Attachment 19 for Other Direct Costs.
- (3) Consist 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 2 and April 1. The charges should initially pass through the State University Trust (0948) and then allocated to the appropriate program and State/CSU fund.
- (6) Please contact Dagoberto Escobedo at (562) 951-4561 for questions on the Accounting process.
- (7) Consist of interest payments only.

**THE CALIFORNIA STATE UNIVERSITY HEALTH CENTER FACILITIES FUND (1)**  
**2023/24 Centrally Paid Direct Program Costs (2)**

	Estimated State Treasurer's Bond Services	Rating Agency Surveillance Fees	2023/24 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	370.20	353.00	723.20	361.60
San Diego	1,100.02	353.00	1,453.02	726.51
San Francisco	-	-	-	-
San Jose	1,584.64	353.00	1,937.64	968.82
San Luis Obispo	-	-	-	-
San Marcos	337.78	353.00	690.78	345.39
Sonoma	-	-	-	-
Stanislaus	-	-	-	-
<b>Total</b>	<b>3,392.64</b>	<b>1,412.00</b>	<b>4,804.64</b>	<b>2,402.32</b>
<b>CSU Fund</b>	<b>452</b>	<b>452</b>		

**CAMPUS ENTRIES (FIRMS):**

DEBIT OBJECT CODE	660014	660003
CREDIT OBJECT CODE	101100	101100

**CHANCELLORS OFFICE ENTRIES (FIRMS):**

DEBIT OBJECT CODE	101100	101100
CREDIT OBJECT CODE	660014	660003

(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 2023-01 Attachment 18 for Debt Service.

(3) The direct costs will be passed down to campuses through a semi-annual Interagency Financial Transaction (IFT) Request on October 2 and April 2. 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 the Accounting process.

**THE CALIFORNIA STATE UNIVERSITY PROFESSIONAL AND CONTINUING EDUCATION (PACE) REVENUE FUND (1)  
2023/24 Debt Service (2)**

	<b>Debt Service 11/1/2023 Payment <u>Including</u> Capitalized Interest and/or CP Redemption (3)</b>	<b>11/1/2023 Capitalized Interest CP Redemption (4)</b>	<b>Total Net Transfer Amount due on October 1, 2023 (5)(6)</b>	<b>Debt Service 5/1/2024 Payment <u>Including</u> Capitalized Interest and/or CP Redemption (7)</b>	<b>5/1/2024 Capitalized Interest and/or CP Redemption (4)</b>	<b>Total Net Transfer Amount due on April 1, 2024 (5)(6)</b>
Bakersfield	-	-	-	-	-	-
Channel Islands	-	-	-	-	-	-
Chico	-	-	-	-	-	-
Dominguez Hills	-	-	-	-	-	-
East Bay	-	-	-	-	-	-
Fresno	-	-	-	-	-	-
Fullerton	-	-	-	-	-	-
Humboldt	-	-	-	-	-	-
Long Beach	659,375.00	-	659,375.00	305,750.00	-	305,750.00
Los Angeles	-	-	-	-	-	-
Maritime Academy	-	-	-	-	-	-
Monterey Bay	-	-	-	-	-	-
Northridge	-	-	-	-	-	-
Pomona	-	-	-	-	-	-
Sacramento	-	-	-	-	-	-
San Bernardino	1,796,250.00	-	1,796,250.00	1,027,500.00	-	1,027,500.00
San Diego	319,337.12	-	319,337.12	23,636.49	-	23,636.49
San Francisco	-	-	-	-	-	-
San Jose	-	-	-	-	-	-
San Luis Obispo	-	-	-	-	-	-
San Marcos	-	-	-	-	-	-
Sonoma	-	-	-	-	-	-
Stanislaus	-	-	-	-	-	-
<b>Total</b>	<b>2,774,962.12</b>	<b>-</b>	<b>2,774,962.12</b>	<b>1,356,886.49</b>	<b>-</b>	<b>1,356,886.49</b>

(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 2023-01 Attachment 21 for Other Direct Costs.

(3) Consist 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 Cash Posting Order (CPO) on October 1 and April 1. The charges should initially pass through the State University Trust (0948) and then allocated to the appropriate program and State/CSU fund.

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

(7) Consist of interest payments only.

**THE CALIFORNIA STATE UNIVERSITY PROFESSIONAL AND CONTINUING EDUCATION (PACE) REVENUE FUND (1)**  
**2023/24 Centrally Paid Direct Program Costs (2)**

	Estimated State Treasurer's Bond Services	Rating Agency Surveillance Fees	2023/24 Total Direct Cost Allocation	Net Semi-Annual Transfer Amount (3)(4)
Bakersfield	-	-	-	-
Channel Islands	-	-	-	-
Chico	-	-	-	-
Dominguez Hills	-	-	-	-
East Bay	-	-	-	-
Fresno	-	-	-	-
Fullerton	-	-	-	-
Humboldt	-	-	-	-
Long Beach	1,020.16	353.00	1,373.16	686.58
Los Angeles	-	-	-	-
Maritime Academy	-	-	-	-
Monterey Bay	-	-	-	-
Northridge	-	-	-	-
Pomona	-	-	-	-
Sacramento	-	-	-	-
San Bernardino	3,312.08	353.00	3,665.08	1,832.54
San Diego	275.86	353.00	628.86	314.43
San Francisco	-	-	-	-
San Jose	-	-	-	-
San Luis Obispo	-	-	-	-
San Marcos	-	-	-	-
Sonoma	-	-	-	-
Stanislaus	-	-	-	-
<b>Total</b>	<b>4,608.10</b>	<b>1,059.00</b>	<b>5,667.10</b>	<b>2,833.55</b>
CSU Fund	<b>441</b>	<b>441</b>		

**CAMPUS ENTRIES (FIRMS):**

DEBIT OBJECT CODE	660014	660003	
CREDIT OBJECT CODE	101100	101100	

**CHANCELLORS OFFICE ENTRIES (FIRMS):**

DEBIT OBJECT CODE	101100	101100	
CREDIT OBJECT CODE	660014	660003	

- (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 2023-01 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 2 and April 1. The charges should initially pass through the State University Trust (0948) and then allocated to the appropriate program and State/CSU fund.
- (4) Please contact Dagoberto Escobedo at (562) 951-4561 for questions on the Accounting process.

Campus	Project	Type	Series	Principal	Interest	Interest	Total	Total Interest
				11/1/2023	11/1/2023	5/1/2024		
Channel Islands	Ref. of 2004B Rental Housing and Town Center (Taxable Portion)	Lease	2007-B	0.00	117,419.61	117,411.14	234,830.75	234,830.75
Channel Islands	Ref. of Series 2005A/BAN Pay-Off	Lease	2013-A	215,000.00	5,375.00		220,375.00	5,375.00
Channel Islands	Ref. of 2007A/CRef. of 2001 East Campus Community Infrastructure	Lease	2017-C	1,475,000.00	610,328.85	573,446.15	2,658,775.00	1,183,775.00
Channel Islands	Ref of Ser 13A/14A - BAN Pay-off (05A)	Loan	2021-B	30,000.00	45,079.98	45,028.08	120,108.06	90,108.06
<b>Channel Islands Total</b>				<b>1,720,000.00</b>	<b>778,203.44</b>	<b>735,885.37</b>	<b>3,234,088.81</b>	1,514,088.81
Chico	Research Foundation Auxiliary Organization Bonds, Series 2003 Current Refunding	Loan	2014-A	130,000.00	6,625.00	3,375.00	140,000.00	10,000.00
Chico	Ref of Ser 14A - Research Foundation Auxiliary Organization Bonds, Series 2003	Loan	2021-B	35,000.00	11,609.13	11,548.58	58,157.71	23,157.71
<b>Chico Total</b>				<b>165,000.00</b>	<b>18,234.13</b>	<b>14,923.58</b>	<b>198,157.71</b>	33,157.71
East Bay	East Bay Foundation 1998 Bond Refunding	Loan	2013-A	295,000.00	7,275.00		302,275.00	7,275.00
East Bay	Ref of Ser 13A East Bay Foundation 1998 Bonds	Loan	2021-B	15,000.00	912.68	886.73	16,799.41	1,799.41
<b>East Bay Total</b>				<b>310,000.00</b>	<b>8,187.68</b>	<b>886.73</b>	<b>319,074.41</b>	9,074.41
Fresno	Refunding of SRB 2005A/Ref. of Fresno Aux Event Center Senior/Subordinate 2002 Bonds	Lease	2015-A	4,900,000.00	722,765.06	610,022.44	6,232,787.50	1,332,787.50
Fresno	Refunding of Fresno Association 2001 Bonds/Taxable Advance Refunding of Portion of Series 2011A	Loan	2020-B	555,000.00	8,929.48	4,608.80	568,538.28	13,538.28
<b>Fresno Total</b>				<b>5,455,000.00</b>	<b>731,694.54</b>	<b>614,631.24</b>	<b>6,801,325.78</b>	1,346,325.78
Fullerton	Auxiliary Services Corp.-Western State University College of Law Acquisition	Loan	2015-A	255,000.00	256,331.25	250,437.50	761,768.75	506,768.75
Fullerton	Refunding of SRB 2008A/Auxiliary Services Corporation - University Police Building	Lease	2016-A	170,000.00	94,925.00	90,675.00	355,600.00	185,600.00
Fullerton	Ref. 2010A/Auxiliary Services Corp. 2000A Ref. (Taxable)	Loan	2019-B	140,000.00	15,470.43	14,016.53	169,486.96	29,486.96
Fullerton	Ref. 2010A/Auxiliary Services Corp. 2000B Ref. (Taxable)	Loan	2019-B	85,000.00	9,060.33	8,177.60	102,237.93	17,237.93
Fullerton	Ref. 2010A/Auxiliary Services Corp. 2000A Ref. (Tax-Exempt)	Loan	2020-A	535,000.00	128,250.00	114,875.00	778,125.00	243,125.00
Fullerton	Ref. 2010A/Auxiliary Services Corp. 2000B Ref. (Tax-Exempt)	Loan	2020-A	300,000.00	72,500.00	65,000.00	437,500.00	137,500.00
<b>Fullerton Total</b>				<b>1,485,000.00</b>	<b>576,537.01</b>	<b>543,181.63</b>	<b>2,604,718.64</b>	1,119,718.64
Long Beach	Refunding of SRB 2008A/Forty Niner Shops, Inc. - Outpost Food Services Replacement Bldg.	Loan	2016-A	110,000.00	61,825.00	59,075.00	230,900.00	120,900.00
Long Beach	Refunding of SRB 2008A/Foundation Brooks College Acq. & Office Building Refinancing	Loan	2016-A	450,000.00	142,125.00	130,875.00	723,000.00	273,000.00
Long Beach	Refunding of SRB 2009A/Long Beach Foundation - CSU Long Beach Residential Learning College Renovation	Loan	2016-A	550,000.00	216,000.00	202,250.00	968,250.00	418,250.00
Long Beach	SRB 18A - Refunding of SRB 08A - Long Beach Fdn 1998A Curr Refdg	Loan	2018-A	235,000.00	74,375.00	68,500.00	377,875.00	142,875.00
Long Beach	SRB 18A - Refunding of SRB 08A - Long Beach Fdn 1998B Curr Refdg	Loan	2018-A	80,000.00	25,000.00	23,000.00	128,000.00	48,000.00
<b>Long Beach Total</b>				<b>1,425,000.00</b>	<b>519,325.00</b>	<b>483,700.00</b>	<b>2,428,025.00</b>	1,003,025.00
Los Angeles	Auxiliary Services, Inc. Commercial Loan Refinancing	Loan	2015-A	110,000.00	22,218.75	19,675.00	151,893.75	41,893.75
Los Angeles	Refunding of SRB 2005A/Refunding of Los Angeles UAS 2001 Bonds	Lease	2015-A	1,125,000.00	296,382.70	270,386.05	1,691,768.75	566,768.75
Los Angeles	UAS Rongxiang Xu Bioscience Innovation Ctr (Taxable)	Loan	2018-B	95,000.00	85,434.63	83,912.73	264,347.36	169,347.36
<b>Los Angeles Total</b>				<b>1,330,000.00</b>	<b>404,036.08</b>	<b>373,973.78</b>	<b>2,108,009.86</b>	778,009.86
Monterey Bay	Refunding of SRB 2005C/Refunding of Foundation Series 1998	Lease	2015-A	655,000.00	16,375.00		671,375.00	16,375.00
Monterey Bay	Refunding of SRB 2005C/Refunding of Foundation Series 1999	Lease	2015-A	355,000.00	8,875.00		363,875.00	8,875.00
Monterey Bay	Refunding of SRB 2005C/Refunding of Foundation Series 2001	Lease	2015-A	200,000.00	226,410.90	221,407.85	647,818.75	447,818.75
Monterey Bay	Promontory Student Housing Acquisition	Loan	2017-A	1,205,000.00	1,351,025.00	1,320,900.00	3,876,925.00	2,671,925.00
Monterey Bay	Ref. of Series 2011A/Ref. of Series 2003A/Auxiliary Student Housing Renovation (140 beds)	Lease	2020-D	260,000.00	1,490.88	873.38	262,364.26	2,364.26
Monterey Bay	Ref. of Series 2011A/Ref. of Series 2003A/New Foundation Student Housing (708 beds)	Lease	2020-D	70,000.00	25,885.86	25,719.61	121,605.47	51,605.47
Monterey Bay	Ref. of Series 2012A/Ref. of Series 2003A/Auxiliary Student Housing Renovation (140 beds)	Lease	2020-D	1,520,000.00	8,867.38	5,257.38	1,534,124.76	14,124.76
Monterey Bay	Ref. of Series 2012A/Ref. of Series 2003A/New Foundation Student Housing (708 beds)	Lease	2020-D	475,000.00	181,747.71	180,619.58	837,367.29	362,367.29
Monterey Bay	University Corporation at Monterey Bay Capital Improvement Project	Loan	2021-A	0.00	254,550.00	254,550.00	509,100.00	509,100.00
<b>Monterey Bay Total</b>				<b>4,740,000.00</b>	<b>2,075,227.73</b>	<b>2,009,327.80</b>	<b>8,824,555.53</b>	4,084,555.53
Northridge	The University Corp.-9324 Reseda Blvd. Building Acquisition	Loan	2015-A	65,000.00	64,987.50	63,500.00	193,487.50	128,487.50
Northridge	Ref. of 2007A/University Corporation, Bookstore Series 1996 Refunding (a portion)	Lease	2017-A	260,000.00	20,500.00	14,000.00	294,500.00	34,500.00
Northridge	SRB 18A - Refunding of SRB 08A - Northridge Univ Corp 96 Curr Refdg	Loan	2018-A	200,000.00	15,625.00	10,625.00	226,250.00	26,250.00
Northridge	Ref. of Series 2011A/Ref. of Series 2003A/Sierra Center (Auxiliary) Food Services Facility	Leases	2020-D	265,000.00	1,519.88	890.50	267,410.38	2,410.38
Northridge	Ref. of Series 2012A/Ref. of Series 2003A/Sierra Center (Auxiliary) Food Services Facility	Leases	2020-D	75,000.00	26,096.29	25,918.16	127,014.45	52,014.45
<b>Northridge Total</b>				<b>865,000.00</b>	<b>128,728.67</b>	<b>114,933.66</b>	<b>1,108,662.33</b>	243,662.33



Campus	Project	Type	Series	Principal	Interest	Interest	Total	Total Interest
				11/1/2023	11/1/2023	5/1/2024		
Pomona	Ref. of Series 2005A/Foundation University Village Phase III (474 beds & parking)	Lease	2013-A	935,000.00	23,375.00		958,375.00	23,375.00
Pomona	Ref. of 2007A/Cal Poly Pomona Foundation, Center Training, Tech. & Incub., Series 2000 Refunding	Lease	2017-A	275,000.00	14,125.00	7,250.00	296,375.00	21,375.00
Pomona	Ref of Ser 13A/14A - Foundation Univ Village Ph III 474 beds & parking (05A)	Lease	2021-B	125,000.00	145,194.18	144,977.93	415,172.11	290,172.11
<b>Pomona Total</b>				<b>1,335,000.00</b>	<b>182,694.18</b>	<b>152,227.93</b>	<b>1,669,922.11</b>	334,922.11
Sacramento	University Enterprises Bookstore (Taxable Portion)	Lease	2007-B	580,000.00	84,945.12	69,148.96	734,094.08	154,094.08
Sacramento	Refunding of Sacramento UEI 2005A Bonds	Loan	2015-A	570,000.00	201,291.24	187,040.01	958,331.25	388,331.25
Sacramento	Refunding of SRB 2007A/Sacramento Bookstore Project (Tax-Exempt portion)	Lease	2015-A	35,000.00	201,044.49	200,168.01	436,212.50	401,212.50
Sacramento	UEI Folsom Hall Refi/Taxable Advance Refunding of Portion of Series 2011A	Loan	2020-B	910,000.00	263,205.73	256,121.38	1,429,327.11	519,327.11
Sacramento	Ref. of Series 2011A/Ref. of Series 2003A/Capital Public Radio Station Facility	Loan	2020-D	0.00	0.00		0.00	0.00
Sacramento	Ref. of Series 2012A/Ref. of Series 2003A/Capital Public Radio Station Facility	Loan	2020-D	0.00	0.00		0.00	0.00
<b>Sacramento Total</b>				<b>2,095,000.00</b>	<b>750,486.58</b>	<b>712,478.36</b>	<b>3,557,964.94</b>	1,462,964.94
San Diego	Aztec Shops Ltd. Series 2000 Ref.	Loan	2010-A	0.00	0.00	0.00	0.00	0.00
San Diego	Aztec Shops Ltd., Student Housing Refunding, Series 1998	Loan	2010-A	0.00	0.00	0.00	0.00	0.00
San Diego	Aztec Shops Ltd. Albert's College Apartment Acquisition - Part 1	Loan	2010-A	0.00	0.00	0.00	0.00	0.00
San Diego	Research Foundation, Office Building Refunding, Series 1999	Loan	2010-A	0.00	0.00	0.00	0.00	0.00
San Diego	Aztec Shops Ltd. Albert's College Apartment Acquisition - Part 2	Loan	2010-B	750,000.00	571,868.86	551,060.11	1,872,928.97	1,122,928.97
San Diego	Aztec Shops Ltd. Insured Student Residence Revenue Bonds Series 2001 - Tax Exempt	Loan	2012-A	0.00	0.00		0.00	0.00
San Diego	SDSU Foundation Auxiliary Organization Insured Revenue Bonds Series 2002A - Tax Exempt	Loan	2012-A	0.00	0.00		0.00	0.00
San Diego	SDSU Foundation Auxiliary Organization Insured Revenue Bonds Series 2002A - Taxable	Loan	2012-B	355,000.00	137,868.12	130,462.36	623,330.48	268,330.48
San Diego	SDSU Foundation Auxiliary Organization Insured Revenue Bonds Series 2002B - Taxable	Loan	2012-B	330,000.00	127,559.25	120,675.08	578,234.33	248,234.33
San Diego	Ref. of Series 2005A/Foundation Bioscience Center	Lease	2013-A	260,000.00	6,500.00		266,500.00	6,500.00
San Diego	San Diego Aztec Shops, Ltd. - University Towers Renovation	Loan	2014-A	210,000.00	10,750.00	5,500.00	226,250.00	16,250.00
San Diego	San Diego Aztec Shops, Ltd. - College West Apartments Acquisition Project	Loan	2014-A	70,000.00	3,625.00	1,875.00	75,500.00	5,500.00
San Diego	Ref. SRB 2010A/Aztec Shops Ltd. Series 2000 Ref.	Loan	2020-A	795,000.00	221,250.00	201,375.00	1,217,625.00	422,625.00
San Diego	Ref. SRB 2010A/Aztec Shops Ltd., Student Housing Refunding, Series 1998	Loan	2020-A	280,000.00	57,500.00	50,500.00	388,000.00	108,000.00
San Diego	Ref. 2010A/Research Foundation, Office Building Refunding, Series 1999	Loan	2020-A	0.00	0.00		0.00	0.00
San Diego	Ref. of Series 2012A/Aztec Shops Ltd. Insured Student Residence Rev Bonds Series 2001 - Tax Exempt	Loan	2020-D	540,000.00	26,400.93	25,118.43	591,519.36	51,519.36
San Diego	Ref. of Series 2012A/SDSU Foundation Auxiliary Org Insured Revenue Bonds Series 2002A - Tax Exempt	Loan	2020-D	665,000.00	85,252.76	83,673.38	833,926.14	168,926.14
San Diego	Ref of Ser 13A/14A - Bioscience Center (05A)	Lease	2021-B	35,000.00	40,321.76	40,261.21	115,582.97	80,582.97
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	183,154.34	183,154.34
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	62,657.66	62,657.66
<b>San Diego Total</b>				<b>4,290,000.00</b>	<b>1,411,802.68</b>	<b>1,333,406.57</b>	<b>7,035,209.25</b>	2,745,209.25
San Jose	Spartan Athletic Center	Loan	2021-B	0.00	522,831.91	522,831.91	1,045,663.82	1,045,663.82
<b>San Jose Total</b>				<b>0.00</b>	<b>522,831.91</b>	<b>522,831.91</b>	<b>1,045,663.82</b>	1,045,663.82
San Luis Obispo	Refunding of SRB 2009A/Cal Poly Corporation - The Technology Park Pilot Building	Loan	2016-A	100,000.00	42,175.00	39,675.00	181,850.00	81,850.00
San Luis Obispo	Vista Grande Replacement Building	Loan	2018-A	420,000.00	547,875.00	537,375.00	1,505,250.00	1,085,250.00
San Luis Obispo	Science and Agricultural Teaching and Research Complex	Loan	2020-C	0.00	0.00		0.00	0.00
San Luis Obispo	Dining Complex Renovation	Loan	2021-A	230,000.00	240,150.00	234,400.00	704,550.00	474,550.00
<b>San Luis Obispo Total</b>				<b>750,000.00</b>	<b>830,200.00</b>	<b>811,450.00</b>	<b>2,391,650.00</b>	1,641,650.00
San Marcos	Ref. of Series 2005A/Student Housing Refinancing (475 beds)	Lease	2013-A	1,055,000.00	26,375.00		1,081,375.00	26,375.00
San Marcos	Extended Learning Building and Parking Structure (ELB/TE Portions)	Loan	2018-A	855,000.00	1,110,125.00	1,088,750.00	3,053,875.00	2,198,875.00
San Marcos	Extended Learning Building and Parking Structure (Pkg/TE Portions)	Loan	2018-A	90,000.00	82,250.00	80,000.00	252,250.00	162,250.00
San Marcos	Extended Learning Building and Parking Structure (ELB/Taxable Portions)	Loan	2018-B	15,000.00	12,983.10	12,742.80	40,725.90	25,725.90
San Marcos	Extended Learning Building and Parking Structure (Pkg/Taxable Portions)	Loan	2018-B	70,000.00	43,124.98	42,003.58	155,128.56	85,128.56
San Marcos	Ref of Ser 13A/14A - Student Housing Acquisition 475 beds (05A)	Lease	2021-B	195,000.00	95,703.11	95,365.76	386,068.87	191,068.87
<b>San Marcos Total</b>				<b>2,280,000.00</b>	<b>1,370,561.19</b>	<b>1,318,862.14</b>	<b>4,969,423.33</b>	2,689,423.33
Stanislaus	SRB 18A - Refunding of SRB 08A - Stanislaus Fdtn 1995 COPs Curr Refdg	Loan	2018-A	0.00	0.00		0.00	0.00
<b>Stanislaus Total</b>				<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	0.00
<b>Grand Total</b>				<b>28,245,000.00</b>	<b>10,308,750.82</b>	<b>9,742,700.70</b>	<b>48,296,451.52</b>	