

FY19/20 CENTRALLY PAID DIRECT & INDIRECT COST

Account Name	Agency Code	Campus Total	Professional and Continuing Education Program	Enterprise Programs						TF - Misc Trust
				Housing Program	Parking Program	Health Center Facilities	Auxiliary Organizations	Student Union Program	Student Recreation Complex	
Chancellor's Office	6620	139,657	41,736	-	23,252	-	-	-	-	74,669
Bakersfield	6650	350,360	127,577	97,614	81,683	17,869	-	21,663	-	3,955
San Bernardino	6660	775,680	357,012	219,183	136,562	18,573	-	21,903	-	22,447
Stanislaus	6670	514,352	210,757	109,651	46,144	17,869	17,869	23,783	54,242	34,038
Chico	6680	597,075	157,836	341,816	33,459	17,869	17,869	25,294	-	2,932
Dominguez Hills	6690	870,174	544,391	129,452	96,048	17,869	-	21,612	-	60,802
Fresno	6700	413,537	239,069	-	108,620	17,869	17,869	23,898	-	6,212
Fullerton	6710	1,359,133	670,532	255,932	198,148	45,948	45,948	53,966	-	88,659
East Bay	6720	769,520	434,105	136,164	77,395	17,869	17,869	71,082	-	15,037
Humboldt	6730	527,822	170,905	265,504	31,534	17,869	-	20,661	-	21,349
Long Beach	6740	1,530,986	763,393	348,375	184,403	45,948	91,896	57,228	-	39,743
Los Angeles	6750	881,892	503,220	172,229	139,452	17,869	17,869	22,312	-	8,942
Maritime Academy	6752	189,427	40,133	146,426	2,868	-	-	-	-	-
Monterey Bay	6756	428,576	338,965	-	59,548	-	17,869	11,140	-	1,054
Northridge	6760	1,762,736	856,695	431,975	257,200	45,948	45,948	56,503	-	68,467
Pomona	6770	829,795	219,347	303,898	144,286	45,948	45,948	57,452	-	12,917
Sacramento	6780	1,716,447	999,672	317,631	193,706	45,948	91,896	59,627	-	7,967
San Diego	6790	1,141,044	387,257	451,890	99,461	47,473	91,896	63,067	-	-
San Francisco	6800	2,007,935	661,974	727,086	105,091	45,948	-	172,331	-	295,504
San Jose	6810	2,253,418	1,347,785	398,855	146,414	47,948	-	62,999	-	249,417
San Luis Obispo	6820	1,792,626	316,580	1,015,960	168,717	45,948	-	57,442	-	187,978
Sonoma	6830	1,199,392	297,962	217,420	79,582	45,948	-	109,921	-	448,558
San Marcos	6840	1,459,834	1,154,643	-	133,489	18,523	17,869	116,392	-	18,918
Channel Islands	6850	658,420	253,841	212,453	61,925	17,869	17,869	21,218	-	73,245
		24,169,839	11,095,386	6,299,513	2,608,986	660,923	556,484	1,151,495	54,242	1,742,810

**THE CALIFORNIA STATE UNIVERSITY
PROFESSIONAL AND CONTINUING EDUCATION PROGRAM
2019/20 Centrally Paid Indirect Costs ⁽¹⁾**

	Chancellor's Office Overhead Costs	Dental Benefits for Retired Annuitants ⁽³⁾	Health Benefits for Retired Annuitants ⁽³⁾	Department of Finance Admin Costs ⁽³⁾	Total Indirect Cost Allocation	Quarterly Transfer Amount ⁽¹⁾
Bakersfield	16,434	5,275	91,682	14,186	127,577	31,894.25
Channel Islands	28,198	10,709	186,133	28,801	253,841	63,460.25
Chico	21,838	6,454	112,185	17,359	157,836	39,459.00
Dominguez Hills	62,837	22,854	397,234	61,466	544,391	136,097.75
East Bay	101,132	15,802	274,670	42,501	434,105	108,526.25
Fresno	33,036	9,778	169,957	26,298	239,069	59,767.25
Fullerton	98,874	27,130	471,561	72,967	670,532	167,633.00
Humboldt	19,294	7,195	125,064	19,352	170,905	42,726.25
Long Beach	107,478	31,063	539,932	83,546	762,019	190,504.75
Los Angeles	65,951	20,752	360,704	55,813	503,220	125,805.00
Maritime Academy	6,332	1,604	27,883	4,314	40,133	10,033.25
Monterey Bay	48,414	13,789	239,676	37,086	338,965	84,741.25
Northridge	135,982	34,204	594,517	91,992	856,695	214,173.75
Pomona	56,637	7,722	134,220	20,768	219,347	54,836.75
Sacramento	122,515	41,628	723,568	111,961	999,672	249,918.00
San Bernardino	69,175	13,619	236,719	36,629	356,142	89,035.50
San Diego	91,012	14,031	243,875	37,736	386,654	96,663.50
San Francisco	55,147	28,799	500,572	77,456	661,974	165,493.50
San Jose	130,560	57,767	1,004,091	155,367	1,347,785	336,946.25
San Luis Obispo	41,923	13,035	226,565	35,057	316,580	79,145.00
San Marcos	129,600	48,647	845,559	130,837	1,154,643	288,660.75
Sonoma	34,270	12,514	217,520	33,658	297,962	74,490.50
Stanislaus	38,474	8,176	142,117	21,990	210,757	52,689.25
Chancellor's Office	-	1,981	34,428	5,327	41,736	10,434.00
Total	1,515,113	454,528	7,900,432	1,222,467	11,092,540	2,773,135.00
CSU Fund	441	441	441	441		

CAMPUS ENTRIES (FIRMS):

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

OR'S OFFICE ENTRIES (FIRMS):

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

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

(2) The indirect costs are passed down to campuses through Cash Posting Orders.

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

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

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

**THE CALIFORNIA STATE UNIVERSITY
HOUSING PROGRAM
2019/20 Centrally Paid Indirect Costs ⁽¹⁾**

	Chancellor's Office Overhead Costs	Dental Benefits for Retired Annuitants	Health Benefits for Retired Annuitants	Department of Finance Admin Costs	Total Indirect Cost Allocation	Quarterly Transfer Amount ⁽¹⁾
Bakersfield	11,956	4,085	71,000	5,913	92,954	23,238.50
Channel Islands	11,956	10,011	174,016	5,913	201,896	50,474.00
Chico	11,956	17,270	300,181	5,913	335,320	83,830.00
Dominguez Hills	11,956	5,715	99,336	5,913	122,920	30,730.00
East Bay	11,956	6,045	105,068	5,913	128,982	32,245.50
Fresno	(8) -	-	-	-	-	-
Fullerton	30,743	10,277	178,628	15,205	234,853	58,713.25
Humboldt	11,956	13,159	228,726	5,913	259,754	64,938.50
Long Beach	30,743	15,977	277,713	15,205	339,638	84,909.50
Los Angeles	11,956	7,289	126,693	5,913	151,851	37,962.75
Maritime Academy	11,956	6,697	116,401	5,913	140,967	35,241.75
Monterey Bay	(8) -	-	-	-	-	-
Northridge	30,743	20,486	356,074	15,205	422,508	105,627.00
Pomona	30,743	12,811	222,681	15,205	281,440	70,360.00
Sacramento	30,743	14,077	244,678	15,205	304,703	76,175.75
San Bernardino	11,956	10,290	178,859	5,913	207,018	51,754.50
San Diego	30,743	19,989	347,443	15,205	413,380	103,345.00
San Francisco	30,743	35,957	624,992	15,205	706,897	176,724.25
San Jose	30,743	17,438	303,110	15,205	366,496	91,624.00
San Luis Obispo	30,743	50,394	875,930	15,205	972,272	243,068.00
San Marcos	(8) -	-	-	-	-	-
Sonoma	30,743	8,324	144,677	15,205	198,949	49,737.25
Stanislaus	11,956	4,810	83,605	5,913	106,284	26,571.00
Chancellor's Office	-	-	-	-	-	-

Total	426,990	291,101	5,059,811	211,180	5,989,082	1,497,270.50
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CSU Fund	531	531	531	531		
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CAMPUS ENTRIES (FIRMS):

DEBIT OBJECT CODE	660025	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	580194	107090	107090	107090	

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

(2) The indirect costs are passed down to campuses through Cash Posting Orders.

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

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

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

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

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

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

**THE CALIFORNIA STATE UNIVERSITY
PARKING PROGRAM
2019/20 Centrally Paid Indirect Costs ⁽¹⁾**

	Chancellor's Office Overhead Costs	Dental Benefits for Retired Annuitants (Parking Fees)	Dental Benefits for Retired Annuitants (Fines & Forfeitures)	Health Benefits for Retired Annuitants (Parking Fees)	Health Benefits for Retired Annuitants (Fines & Forfeitures)	Department of Finance Admin Costs	Total Indirect Cost Allocation	Quarterly Transfer Amount ⁽¹⁾
Bakersfield	11,956	3,198	-	55,586	-	5,913	76,653	19,163.25
Channel Islands	11,956	2,105	-	36,593	-	5,913	56,567	14,141.75
Chico	11,956	475	-	8,252	-	5,913	26,596	6,649.00
Dominguez Hills	11,956	3,332	119	57,911	2,073	5,913	81,304	20,326.00
East Bay	11,956	2,650	-	46,067	-	5,913	66,586	16,646.50
Fresno	11,956	4,523	-	78,610	-	5,913	101,002	25,250.50
Fullerton	30,743	6,497	371	112,924	6,452	15,205	172,192	43,048.00
Humboldt	11,956	339	-	5,894	-	5,913	24,102	6,025.50
Long Beach	30,743	3,972	1,689	69,035	29,356	15,205	150,000	37,500.00
Los Angeles	11,956	5,680	201	98,723	3,486	5,913	125,959	31,489.75
Maritime Academy	-	-	-	-	-	-	-	-
Monterey Bay	11,956	1,339	618	22,848	10,737	5,913	53,411	13,352.75
Northridge	30,743	8,173	2,230	142,057	38,766	15,205	237,174	59,293.50
Pomona	30,743	3,483	512	60,543	8,898	15,205	119,384	29,846.00
Sacramento	30,743	6,223	835	108,158	14,506	15,205	175,670	43,917.50
San Bernardino	11,956	5,104	-	88,713	-	5,913	111,686	27,921.50
San Diego	30,743	1,247	-	21,672	-	15,205	68,867	17,216.75
San Francisco	30,743	1,913	409	33,244	7,106	15,205	88,620	22,155.00
San Jose	30,743	4,819	-	83,766	-	15,205	134,533	33,633.25
San Luis Obispo	30,743	5,055	342	87,864	5,945	15,205	145,154	36,288.50
San Marcos	11,956	5,111	377	88,834	6,553	5,913	118,744	29,686.00
Sonoma	30,743	817	409	14,194	7,109	15,205	68,477	17,119.25
Stanislaus	11,956	1,238	-	21,515	-	5,913	40,622	10,155.50
Chancellor's Office	11,956	-	-	-	-	5,913	17,869	4,467.25
Total	462,858	77,293	8,112	1,343,003	140,987	228,919	2,261,172	565,293.00
CSU Fund	472	472	471	472	471	472		
CAMPUS ENTRIES (FIRMS):								
DEBIT OBJECT CODE	660025	603091	603091	603092	603092	612001		
CREDIT OBJECT CODE	101100	101100	101100	101100	101100	101100		
DR'S OFFICE ENTRIES (FIRMS):								
DEBIT OBJECT CODE	101100	101100	101100	101100	101100	101100		
CREDIT OBJECT CODE	580194	107090	107090	107090	107090	107090		

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

(2) The indirect costs are passed down to campuses through Cash Posting Orders.

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

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

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

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

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

**THE CALIFORNIA STATE UNIVERSITY
STUDENT RECREATION COMPLEX
2019/20 Centrally Paid Indirect Costs**

	Chancellor's Office Overhead Costs	Dental Benefits for Retired Annuitants	Health Benefits for Retired Annuitants	Department of Finance Admin Costs	Total Indirect Cost Allocation	Quarterly Transfer Amount ⁽¹⁾
Stanislaus Recreation Complex	11,956	1,909	33,182	5,913	52,960	13,240.00
Total	11,956	1,909	33,182	5,913	52,960	13,240.00
CSU Fund	534	534	534	534		

CAMPUS ENTRIES (FIRMS):

DEBIT OBJECT CODE	660025	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	580194	107090	107090	107090	

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

(2) The indirect costs are passed down to campuses through Cash Posting Orders.

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

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

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

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

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

THE CALIFORNIA STATE UNIVERSITY
HEALTH CENTER FACILITIES FUND
2019/20 Centrally Paid Indirect Costs ⁽¹⁾

	Chancellor's Office Overhead Costs	Department of Finance Admin Costs	Total Indirect Cost Allocation	Quarterly Transfer Amount ⁽¹⁾
Bakersfield	11,956	5,913	17,869	4,467.25
Channel Islands	11,956	5,913	17,869	4,467.25
Chico	11,956	5,913	17,869	4,467.25
Dominguez Hills	11,956	5,913	17,869	4,467.25
East Bay	11,956	5,913	17,869	4,467.25
Fresno	11,956	5,913	17,869	4,467.25
Fullerton	30,743	15,205	45,948	11,487.00
Humboldt	11,956	5,913	17,869	4,467.25
Long Beach	30,743	15,205	45,948	11,487.00
Los Angeles	11,956	5,913	17,869	4,467.25
Maritime Academy	-	-	-	-
Monterey Bay	-	-	-	-
Northridge	30,743	15,205	45,948	11,487.00
Pomona	30,743	15,205	45,948	11,487.00
Sacramento	30,743	15,205	45,948	11,487.00
San Bernardino	11,956	5,913	17,869	4,467.25
San Diego	30,743	15,205	45,948	11,487.00
San Francisco	30,743	15,205	45,948	11,487.00
San Jose	30,743	15,205	45,948	11,487.00
San Luis Obispo	30,743	15,205	45,948	11,487.00
San Marcos	11,956	5,913	17,869	4,467.25
Sonoma	30,743	15,205	45,948	11,487.00
Stanislaus	11,956	5,913	17,869	4,467.25
Total	438,946	217,093	656,039	164,009.75

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) Transfers to occur about **July, October, January, and April**.
- (2) The indirect costs are passed down to campuses through Cash Posting Orders.
- (3) The greatest portion of the State Pro Rata, which is the health benefits costs, is passed on to campuses based on where retirement expenses were recorded two fiscal years ago.
- (4) Distribution of Admin State Pro Rata methodology : unchanged from prior years with campuses classified into two groups, large and medium/small, based on prior year revenues for the enterprise programs. The ten campuses with higher revenue bases will be allocated two-thirds of the indirect pro rata charges. The medium/small campuses will be allocated the remaining one-third of the costs.
- (5) Please note that the State pro rata and Chancellor's Office overhead costs will be charged to all enterprise funds. Auxiliary Organizations that have debt, whether that debt is issued through the Systemwide Revenue Bond program or through the auxiliary itself, will also be allocated a portion of the costs.
- (6) Accounting process contact: Cindy Gong at (562) 951-4542
- (7) Centrally paid direct costs, which mainly consists of debt service, transfer dates are different (semi-annual) and are in a separate attachment.

**THE CALIFORNIA STATE UNIVERSITY
AUXILIARY ORGANIZATIONS AND OTHER
2019/20 Centrally Paid Indirect Costs**

	Chancellor's Office Overhead Costs	Department of Finance Admin Costs	Total Indirect Cost Allocation	Quarterly Transfer Amount ⁽¹⁾
Channel Islands Site Authority	11,956	5,913	17,869	4,467.25
Chico Research Foundation	11,956	5,913	17,869	4,467.25
East Bay Foundation	11,956	5,913	17,869	4,467.25
Fresno Association	11,956	5,913	17,869	4,467.25
Fullerton Auxiliary Services Corporation	30,743	15,205	45,948	11,487.00
Long Beach Foundation	30,743	15,205	45,948	11,487.00
Long Beach Forty-Niner Shops	30,743	15,205	45,948	11,487.00
Los Angeles University Auxiliary Services	11,956	5,913	17,869	4,467.25
Monterey Bay Foundation	11,956	5,913	17,869	4,467.25
Northridge University Corporation	30,743	15,205	45,948	11,487.00
Pomona Foundation	30,743	15,205	45,948	11,487.00
Sacramento Capital Public Radio Station	30,743	15,205	45,948	11,487.00
Sacramento University Enterprises, Inc.	30,743	15,205	45,948	11,487.00
San Diego Research Foundation	30,743	15,205	45,948	11,487.00
San Diego Aztec Shops	30,743	15,205	45,948	11,487.00
San Jose Associated Students, Inc.	-	-	-	-
San Luis Obispo (Cal Poly) Corporation	-	-	-	-
San Marcos University Corporation	11,956	5,913	17,869	4,467.25
Stanislaus Auxiliary and Business Services (8)	11,956	5,913	17,869	4,467.25
Total	372,335	184,149	556,484	139,121.00

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) Transfers to occur about **July, October, January, and April**.
- (2) The indirect costs are passed down to campuses through Cash Posting Orders.
- (3) The greatest portion of the State Pro Rata, which is the health benefits costs, is passed on to campuses based on where retirement expenses were recorded two fiscal years ago.
- (4) Distribution of Admin State Pro Rata methodology : unchanged from prior years with campuses classified into two groups, large and medium/small, based on prior year revenues for the enterprise programs. The ten campuses with higher revenue bases will be allocated two-thirds of the indirect pro rata charges. The medium/small campuses will be allocated the remaining one-third of the costs.
- (5) Please note that the State pro rata and Chancellor's Office overhead costs will be charged to all enterprise funds. Auxiliary Organizations that have debt, whether that debt is issued through the Systemwide Revenue Bond program or through the auxiliary itself, will also be allocated a portion of the costs.
- (6) Accounting process contact: Cindy Gong at (562) 951-4542
- (7) Centrally paid direct costs, which mainly consists of debt service, transfer dates are different (semi-annual) and are in a separate attachment.
- (8) Rename entity from Stanislaus Student Recreation Center to Stanislaus Auxiliary and Business Services. Due to an error in 2016, no charges have been passed down. Charges will resume 19/20.

**THE CALIFORNIA STATE UNIVERSITY
TRUST FUND - MISC TRUST
2019/20 Centrally Paid Indirect Costs ⁽¹⁾**

	Dental Benefits for Retired Annuityants	Health Benefits for Retired Annuityants	Department of Finance Admin Costs	Total Indirect Cost Allocation	Quarterly Transfer Amount ⁽¹⁾
Bakersfield	188	3,262	505	3,955	988.75
Channel Islands	3,476	60,420	9,349	73,245	18,311.25
Chico	139	2,419	374	2,932	733.00
Dominguez Hills	2,886	50,155	7,761	60,802	15,200.50
East Bay	714	12,404	1,919	15,037	3,759.25
Fresno	295	5,124	793	6,212	1,553.00
Fullerton	4,208	73,135	11,316	88,659	22,164.75
Humboldt	1,013	17,611	2,725	21,349	5,337.25
Long Beach	1,886	32,784	5,073	39,743	9,935.75
Los Angeles	424	7,377	1,141	8,942	2,235.50
Maritime Academy	-	-	-	-	-
Monterey Bay	50	869	135	1,054	263.50
Northridge	3,249	56,479	8,739	68,467	17,116.75
Pomona	613	10,655	1,649	12,917	3,229.25
Sacramento	378	6,572	1,017	7,967	1,991.75
San Bernardino	1,065	18,517	2,865	22,447	5,611.75
San Diego	-	-	-	-	-
San Francisco	14,024	243,762	37,718	295,504	73,876.00
San Jose	11,837	205,744	31,836	249,417	62,354.25
San Luis Obispo	8,921	155,063	23,994	187,978	46,994.50
San Marcos	898	15,605	2,415	18,918	4,729.50
Sonoma	21,288	370,016	57,254	448,558	112,139.50
Stanislaus	1,615	28,078	4,345	34,038	8,509.50
Chancellor's Office	4,654	60,633	9,382	74,669	18,667.25

Total	83,821	1,436,684	222,305	1,742,810	435,702.50
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CSU Fund	496	496	496		
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CAMPUS ENTRIES (FIRMS):

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

CHANCELLOR'S OFFICE ENTRIES (FIRMS):

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

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

(2) The indirect costs are passed down to campuses through Cash Posting Orders.

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

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

THE CALIFORNIA STATE UNIVERSITY HOUSING PROGRAM (1)
2019/20 Debt Service (2)

	Debt Service 11/1/19 Payment Including Capitalized Interest and/or CP Redemption (3)	11/1/19 Capitalized Interest and/or CP Redemption (4)	Affordable Student Housing Loans	Total Net Transfer Amount due on October 1, 2019 (5)(6)	Debt Service 5/1/2020 Payment Including Capitalized Interest and/or CP Redemption (7)	5/1/2020 Capitalized Interest and/or CP Redemption (4)	Total Net Transfer Amount due on April 1, 2020 (5)(6)
Bakersfield	1,240,875.00	-	224,879.61	1,465,754.61	687,375.00	-	687,375.00
Channel Islands	4,922,999.16	-	-	4,922,999.16	2,331,502.48	-	2,331,502.48
Chico	2,684,025.00	-	-	2,684,025.00	1,138,375.00	-	1,138,375.00
Dominguez Hills	1,882,675.00	(1,161,500.00)	-	721,175.00	1,187,625.00	(1,161,500.00)	26,125.00
East Bay	3,355,337.96	-	68,054.00	3,423,391.96	1,305,334.54	-	1,305,334.54
Fullerton	8,395,921.80	-	42,663.00	8,438,584.80	3,939,415.70	-	3,939,415.70
Humboldt	2,412,521.35	-	-	2,412,521.35	880,142.40	-	880,142.40
Long Beach	-	-	-	-	-	-	-
Los Angeles	4,697,504.35	(4,390,050.78)	45,918.00	353,371.57	4,549,003.51	(4,390,050.78)	158,952.73
Maritime Academy	1,470,800.00	-	-	1,470,800.00	729,825.00	-	729,825.00
Northridge	3,348,820.00	-	-	3,348,820.00	846,425.00	-	846,425.00
Pomona	7,274,675.00	(3,209,375.00)	-	4,065,300.00	4,927,425.00	-	4,927,425.00
Sacramento	4,144,282.91	-	-	4,144,282.91	1,881,579.59	-	1,881,579.59
San Bernardino	6,043,887.34	-	-	6,043,887.34	2,692,740.60	-	2,692,740.60
San Diego	15,092,962.65	(3,135,625.00)	-	11,957,337.65	8,536,605.14	(121,610.06)	8,414,995.08
San Francisco	11,810,019.56	-	-	11,810,019.56	3,961,862.46	-	3,961,862.46
San Jose	16,125,279.19	-	-	16,125,279.19	6,722,302.06	-	6,722,302.06
San Luis Obispo	23,265,145.06	-	-	23,265,145.06	10,752,886.19	-	10,752,886.19
Sonoma	8,870,142.83	-	-	8,870,142.83	3,304,490.97	-	3,304,490.97
Stanislaus	754,075.00	-	-	754,075.00	256,950.00	-	256,950.00
Total	127,791,949.16	(11,896,550.78)	381,514.61	116,276,912.99	60,631,865.64	(5,673,160.84)	54,958,704.80

(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 2019-01 Attachment 10 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 Accounting process.

(7) Consist of interest payments only.

**THE CALIFORNIA STATE UNIVERSITY HOUSING PROGRAM (1)
2019/20 Centrally Paid Direct Program Costs (2)**

	Estimated State Treasurer's Bond Services (2)	Audit Fees	Financial Advisor Retainer Fees (3)	Rating Agency Surveillance Fees	2019/20 Total Direct Cost Allocation (4)(5)	Net Semi-Annual Transfer Amount
Bakersfield	2,240.68	2,130.00	-	289.00	4,659.68	2,329.84
Channel Islands	8,138.00	2,130.00	-	289.00	10,557.00	5,278.50
Chico	4,076.68	2,130.00	-	289.00	6,495.68	3,247.84
Dominguez Hills	4,112.84	2,130.00	-	289.00	6,531.84	3,265.92
East Bay	4,763.18	2,130.00	-	289.00	7,182.18	3,591.09
Fullerton	12,341.58	5,948.00	2,500.00	289.00	21,078.58	10,539.29
Humboldt	3,331.38	2,130.00	-	289.00	5,750.38	2,875.19
Long Beach	-	5,948.00	2,500.00	289.00	8,737.00	4,368.50
Los Angeles	17,958.70	2,130.00	-	289.00	20,377.70	10,188.85
Maritime Academy	3,041.16	2,129.00	-	289.00	5,459.16	2,729.58
Northridge	3,230.38	5,948.00	-	289.00	9,467.38	4,733.69
Pomona	16,220.50	5,948.00	-	289.00	22,457.50	11,228.75
Sacramento	6,691.06	5,948.00	-	289.00	12,928.06	6,464.03
San Bernardino	9,745.90	2,130.00	-	289.00	12,164.90	6,082.45
San Diego	29,772.96	5,948.00	2,500.00	289.00	38,509.96	19,254.98
San Francisco	13,951.94	5,948.00	-	289.00	20,188.94	10,094.47
San Jose	23,621.52	5,948.00	2,500.00	289.00	32,358.52	16,179.26
San Luis Obispo	37,451.42	5,948.00	-	289.00	43,688.42	21,844.21
Sonoma	12,234.06	5,948.00	-	289.00	18,471.06	9,235.53
Stanislaus	947.86	2,130.00	-	289.00	3,366.86	1,683.43
Total	213,871.80	80,779.00	10,000.00	5,780.00	310,430.80	155,215.40
CSU Fund	531	531	531	531		

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 2019-01 Attachment 9 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 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.

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

THE CALIFORNIA STATE UNIVERSITY PARKING PROGRAM (1)
2019/20 Debt Service (2)

	Debt Service 11/1/2019 Payment Including Capitalized Interest and/or CP Redemption (3)	11/1/2019 Capitalized Interest CP Redemption (4)	Total Net Transfer Amount due on October 1, 2019 (5)(6)	Debt Service 5/1/2020 Payment Including Capitalized Interest and/or CP Redemption (7)	5/1/2020 Capitalized Interest and/or CP Redemption (4)	Total Net Transfer Amount due on April 1, 2020 (5)(6)
Bakersfield	-	-	-	-	-	-
Chancellor's Office	-	-	-	-	-	-
Channel Islands	134,892.96	-	134,892.96	47,086.65	-	47,086.65
Chico	515,662.46	-	515,662.46	218,762.54	-	218,762.54
Dominguez Hills	-	-	-	-	-	-
East Bay	-	-	-	-	-	-
Fresno	-	-	-	-	-	-
Fullerton	3,222,175.01	-	3,222,175.01	992,468.24	-	992,468.24
Humboldt	-	-	-	-	-	-
Long Beach	2,235,425.00	-	2,235,425.00	713,300.00	-	713,300.00
Los Angeles	1,902,825.00	(1,309,250.00)	593,575.00	1,443,825.00	(34,595.69)	1,409,229.31
Maritime Academy	-	-	-	-	-	-
Monterey Bay	-	-	-	-	-	-
Northridge	2,795,131.25	(627,500.00)	2,167,631.25	1,239,631.25	(627,500.00)	612,131.25
Pomona	3,339,687.50	-	3,339,687.50	1,287,437.50	-	1,287,437.50
Sacramento (8)	2,462,831.25	-	2,462,831.25	843,331.25	-	843,331.25
San Bernardino	1,600,751.21	-	1,600,751.21	507,134.79	-	507,134.79
San Diego	2,016,915.36	-	2,016,915.36	490,300.60	-	490,300.60
San Francisco	178,746.86	-	178,746.86	71,246.89	-	71,246.89
San Jose	-	-	-	-	-	-
San Luis Obispo	1,450,625.00	-	1,450,625.00	528,125.00	-	528,125.00
San Marcos	1,887,478.75	-	1,887,478.75	739,603.75	-	739,603.75
Sonoma	445,506.25	-	445,506.25	122,631.25	-	122,631.25
Stanislaus	-	-	-	-	-	-
Total	24,188,653.86	(1,936,750.00)	22,251,903.86	9,244,884.71	(662,095.69)	8,582,789.02

(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 2019-01 Attachment 12 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 Accounting process.

(7) Consist 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)
2019/20 Centrally Paid Direct Program Costs (2)

	Estimated State Controller Parking Payroll Deductions	Estimated State Treasurer's Bond Services	Audit Fees	Financial Advisor Retainer Fees (3)	Rating Agency Surveillance Fees	2019/20 Total Direct Cost Allocation	Net Semi-Annual Transfer Amount (4)(5)
Bakersfield	5,029.90	-	-	-	-	5,029.90	2,514.95
Chancellor's Office	5,383.12	-	-	-	-	5,383.12	2,691.56
Channel Islands	2,764.71	174.39	2,130.00	-	289.00	5,358.10	2,679.05
Chico	3,717.36	726.86	2,130.00	-	289.00	6,863.22	3,431.61
Dominguez Hills	8,528.81	3,714.81	-	2,500.00	-	14,743.62	7,371.81
East Bay	10,808.52	-	-	-	-	10,808.52	5,404.26
Fresno	7,617.64	-	-	-	-	7,617.64	3,808.82
Fullerton	10,495.79	6,723.60	5,948.00	2,500.00	289.00	25,956.40	12,978.20
Humboldt	7,431.82	-	-	-	-	7,431.82	3,715.91
Long Beach	25,675.92	2,490.28	5,948.00	-	289.00	34,403.20	17,201.60
Los Angeles	6,095.79	4,978.31	2,130.00	-	289.00	13,493.10	6,746.55
Maritime Academy	2,867.66	-	-	-	-	2,867.66	1,433.83
Monterey Bay	6,137.06	-	-	-	-	6,137.06	3,068.53
Northridge	9,284.87	4,504.11	5,948.00	-	289.00	20,025.98	10,012.99
Pomona	14,212.70	4,451.92	5,948.00	-	289.00	24,901.62	12,450.81
Sacramento	8,910.95	2,888.29	5,948.00	-	289.00	18,036.24	9,018.12
San Bernardino	15,601.39	1,855.47	2,130.00	5,000.00	289.00	24,875.86	12,437.93
San Diego	22,516.35	1,840.75	5,948.00	-	289.00	30,594.10	15,297.05
San Francisco	9,995.97	238.25	5,948.00	-	289.00	16,471.22	8,235.61
San Jose	11,880.76	-	-	-	-	11,880.76	5,940.38
San Luis Obispo	15,529.87	1,795.98	5,948.00	-	289.00	23,562.85	11,781.42
San Marcos	9,837.17	2,488.75	2,130.00	-	289.00	14,744.92	7,372.46
Sonoma	4,403.33	465.13	5,948.00	-	289.00	11,105.46	5,552.73
Stanislaus	5,521.80	-	-	-	-	5,521.80	2,760.90
Total	230,249.27	39,336.90	64,182.00	10,000.00	4,046.00	347,814.17	173,907.08
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 2019-01 Attachment 11 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) Direct costs 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.

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

THE CALIFORNIA STATE UNIVERSITY STUDENT UNION PROGRAM (1)
2019/20 Debt Service (2)

	Debt Service 11/1/2019 Payment <u>Including Capitalized</u> Interest and/or CP Redemption (3)	11/1/2019 Capitalized Interest and/or CP Redemption (4)	Total Net Transfer Amount due on October 1, 2019 (5)(6)	Debt Service 5/1/2020 Payment <u>Including Capitalized</u> Interest and/or CP Redemption (7)	5/1/2020 Capitalized Interest and/or CP Redemption (4)	Total Net Transfer Amount due on April 1, 2020 (5)(6)
Bakersfield	989,300.00	-	989,300.00	385,025.00	-	385,025.00
Channel Islands	593,025.00	-	593,025.00	265,025.00	-	265,025.00
Chico	3,840,092.89	-	3,840,092.89	1,323,713.36	-	1,323,713.36
Dominguez Hills	1,188,000.00	-	1,188,000.00	383,375.00	-	383,375.00
East Bay	1,775,163.06	-	1,775,163.06	837,682.19	-	837,682.19
Fresno	1,005,100.00	-	1,005,100.00	318,350.00	-	318,350.00
Fullerton	1,843,076.07	-	1,843,076.07	464,448.93	-	464,448.93
Humboldt	338,943.75	-	338,943.75	98,643.75	-	98,643.75
Long Beach	3,472,912.21	-	3,472,912.21	1,330,656.54	-	1,330,656.54
Los Angeles	1,618,000.00	-	1,618,000.00	587,875.00	-	587,875.00
Monterey Bay	1,097,000.00	(1,097,000.00)	-	1,097,000.00	-	1,097,000.00
Northridge	3,747,779.20	-	3,747,779.20	1,484,429.20	-	1,484,429.20
Pomona	3,588,420.00	-	3,588,420.00	1,424,817.50	-	1,424,817.50
Sacramento	5,034,921.69	-	5,034,921.69	2,103,417.06	-	2,103,417.06
San Bernardino	1,429,175.00	-	1,429,175.00	466,625.00	-	466,625.00
San Diego	6,376,515.38	-	6,376,515.38	2,494,040.87	-	2,494,040.87
San Francisco	3,085,443.75	-	3,085,443.75	1,423,218.75	-	1,423,218.75
San Jose	7,328,627.96	-	7,328,627.96	3,286,578.29	-	3,286,578.29
San Luis Obispo	3,821,536.22	-	3,821,536.22	1,962,557.28	-	1,962,557.28
San Marcos	1,960,424.91	-	1,960,424.91	972,150.09	-	972,150.09
Sonoma	693,575.00	-	693,575.00	229,475.00	-	229,475.00
Stanislaus	1,166,625.00	(1,108,750.00)	57,875.00	1,110,250.00	(1,108,750.00)	1,500.00
Total	55,993,657.09	(2,205,750.00)	53,787,907.09	24,049,353.81	(1,108,750.00)	22,940,603.81

(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 2019-01 Attachment 14 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 Accounting process.

(7) Consist of interest payments only.

**THE CALIFORNIA STATE UNIVERSITY STUDENT UNION PROGRAM (1)
2019/20 Centrally Paid Direct Program Costs (2)**

	Estimated State Treasurer's Bond Services	Audit Fees	Financial Advisor Retainer Fees (3)	Rating Agency Surveillance Fees	2019/20 Total Direct Cost Allocation	Net Semi-Annual Transfer Amount (4)(5)
Bakersfield	1,374.86	2,130.00	-	289.00	3,793.86	1,896.93
Channel Islands	930.18	2,130.00	-	289.00	3,349.18	1,674.59
Chico	5,005.70	2,130.00	-	289.00	7,424.70	3,712.35
Dominguez Hills	1,324.24	2,130.00	-	289.00	3,743.24	1,871.62
East Bay	2,365.50	2,130.00	-	289.00	4,784.50	2,392.25
Fresno	1,110.34	2,130.00	2,500.00	289.00	6,029.34	3,014.67
Fullerton	1,781.10	5,948.00	-	289.00	8,018.10	4,009.05
Humboldt	372.88	2,130.00	-	289.00	2,791.88	1,395.94
Long Beach	5,043.02	5,948.00	-	289.00	11,280.02	5,640.01
Los Angeles	2,023.62	2,130.00	-	289.00	4,442.62	2,221.31
Monterey Bay	3,444.42	2,129.00	-	289.00	5,862.42	2,931.21
Northridge	4,318.10	5,948.00	-	289.00	10,555.10	5,277.55
Pomona	5,266.72	5,948.00	-	289.00	11,503.72	5,751.86
Sacramento	7,441.84	5,948.00	-	289.00	13,678.84	6,839.42
San Bernardino	1,615.48	2,130.00	-	289.00	4,034.48	2,017.24
San Diego	8,381.84	5,948.00	2,500.00	289.00	17,118.84	8,559.42
San Francisco	4,846.36	5,948.00	-	289.00	11,083.36	5,541.68
San Jose	10,814.46	5,948.00	-	289.00	17,051.46	8,525.73
San Luis Obispo	5,257.26	5,948.00	-	289.00	11,494.26	5,747.13
San Marcos	3,212.86	2,130.00	-	289.00	5,631.86	2,815.93
Sonoma	855.26	5,948.00	-	289.00	7,092.26	3,546.13
Stanislaus	3,494.66	2,130.00	-	289.00	5,913.66	2,956.83
Total	80,280.70	85,039.00	5,000.00	6,358.00	176,677.70	88,338.85
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 2019-01 Attachment 13 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 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.

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

**THE CALIFORNIA STATE UNIVERSITY STUDENT RECREATION COMPLEX (1)
2019/20 Debt Service (2)**

	Debt Service 11/1/2019 Payment (3)	Total Net Transfer Amount due on October 1, 2019 (4)(5)	Debt Service 5/1/2020 Payment (6)	Total Net Transfer Amount due on April 1, 2020 (4)(5)
Stanislaus	655,150.00	655,150.00	281,025.00	281,025.00
Total	655,150.00	655,150.00	281,025.00	281,025.00

- (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 2019-01 Attachment 16 for Other Direct Costs.
- (3) Consist of both principal and interest payments.
- (4) 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.
- (5) Please contact Dagoberto Escobedo at (562) 951-4561 for questions on Accounting process.
- (6) Consist of interest payments only.

THE CALIFORNIA STATE UNIVERSITY STUDENT RECREATION COMPLEX (1)
2019/20 Centrally Paid Direct Program Costs (2)

	Estimated State Treasurer's Bond Services	Rating Agency Surveillance Fees	2019/20 Total Direct Cost Allocation	Net Semi-Annual Transfer Amount (3)(4)
Stanislaus	992.12	290.00	1,282.12	641.06
Total	992.12	290.00	1,282.12	641.06
CSU Fund	534	534		

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 2019-01 Attachment 15 for Debt Service.

(3) 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.

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

**THE CALIFORNIA STATE UNIVERSITY HEALTH CENTER FACILITIES FUND (1)
2019/20 Debt Service (2)**

	Debt Service 11/1/2019 Payment <u>Including</u> Capitalized Interest and/or CP Redemption (3)	11/1/2019 Capitalized Interest CP Redemption (4)	Total Net Transfer Amount due on October 1, 2019 (5)(6)	Debt Service 5/1/2020 Payment <u>Including</u> Capitalized Interest and/or CP Redemption (7)	5/1/2020 Capitalized Interest and/or CP Redemption (4)	Total Net Transfer Amount due on April 1, 2020 (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	298,168.72	-	298,168.72	154,818.68	-	154,818.68
San Diego	974,500.00	-	974,500.00	364,625.00	-	364,625.00
San Francisco	-	-	-	-	-	-
San Jose	945,125.00	-	945,125.00	524,875.00	-	524,875.00
San Luis Obispo	-	-	-	-	-	-
San Marcos	204,125.00	-	204,125.00	111,875.00	-	111,875.00
Sonoma	-	-	-	-	-	-
Stanislaus	-	-	-	-	-	-
Total	2,421,918.72	-	2,421,918.72	1,156,193.68	-	1,156,193.68

(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 2019-01 Attachment 18 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 Accounting process.

(7) Consist of interest payments only.

THE CALIFORNIA STATE UNIVERSITY HEALTH CENTER FACILITIES FUND (1)
2019/20 Centrally Paid Direct Program Costs (2)

	Estimated State Treasurer's Bond Services	Rating Agency Surveillance Fees	2019/20 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	415.28	289.00	704.28	352.14
San Diego	1,236.34	289.00	1,525.34	762.67
San Francisco	-	-	-	-
San Jose	1,710.88	289.00	1,999.88	999.94
San Luis Obispo	-	-	-	-
San Marcos	365.06	289.00	654.06	327.03
Sonoma	-	-	-	-
Stanislaus	-	-	-	-
Total	3,727.56	1,156.00	4,883.56	2,441.78
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 2019-01 Attachment 17 for Debt Service.

(3) 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.

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

THE CALIFORNIA STATE UNIVERSITY CONTINUING EDUCATION REVENUE FUND (1)
2019/20 Debt Service (2)

	Debt Service 11/1/2019 Payment Including Capitalized Interest and/or CP Redemption (3)	11/1/2019 Capitalized Interest CP Redemption (4)	Total Net Transfer Amount due on October 1, 2019 (5)(6)	Debt Service 5/1/2020 Payment Including Capitalized Interest and/or CP Redemption (7)	5/1/2020 Capitalized Interest and/or CP Redemption (4)	Total Net Transfer Amount due on April 1, 2020 (5)(6)
Bakersfield	-	-	-	-	-	-
Channel Islands	-	-	-	-	-	-
Chico	-	-	-	-	-	-
Dominguez Hills	-	-	-	-	-	-
East Bay	-	-	-	-	-	-
Fresno	-	-	-	-	-	-
Fullerton	-	-	-	-	-	-
Humboldt	-	-	-	-	-	-
Long Beach	630,125.00	-	630,125.00	338,000.00	-	338,000.00
Los Angeles	-	-	-	-	-	-
Maritime Academy	-	-	-	-	-	-
Monterey Bay	-	-	-	-	-	-
Northridge	-	-	-	-	-	-
Pomona	-	-	-	-	-	-
Sacramento	-	-	-	-	-	-
San Bernardino	1,097,250.00	(1,097,250.00)	-	1,097,250.00	(59,870.39)	1,037,379.61
San Diego	262,925.00	-	262,925.00	83,550.00	-	83,550.00
San Francisco	-	-	-	-	-	-
San Jose	-	-	-	-	-	-
San Luis Obispo	-	-	-	-	-	-
San Marcos	-	-	-	-	-	-
Sonoma	-	-	-	-	-	-
Stanislaus	-	-	-	-	-	-
Total	1,990,300.00	(1,097,250.00)	893,050.00	1,518,800.00	(59,870.39)	1,458,929.61

(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 2019-01 Attachment 20 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 Accounting process.

(7) Consist of interest payments only.

THE CALIFORNIA STATE UNIVERSITY CONTINUING EDUCATION REVENUE FUND (1)
2019/20 Centrally Paid Direct Program Costs (2)

	Estimated State Treasurer's Bond Services	Rating Agency Surveillance Fees	2019/20 Total Direct Cost Allocation	Net Semi-Annual Transfer Amount (3)(4)
Bakersfield	-	-	-	-
Channel Islands	-	-	-	-
Chico	-	-	-	-
Dominguez Hills	-	-	-	-
East Bay	-	-	-	-
Fresno	-	-	-	-
Fullerton	-	-	-	-
Humboldt	-	-	-	-
Long Beach	1,083.66	290.00	1,373.66	686.83
Los Angeles	-	-	-	-
Maritime Academy	-	-	-	-
Monterey Bay	-	-	-	-
Northridge	-	-	-	-
Pomona	-	-	-	-
Sacramento	-	-	-	-
San Bernardino	579.52	290.00	869.52	434.76
San Diego	313.22	290.00	603.22	301.61
San Francisco	-	-	-	-
San Jose	-	-	-	-
San Luis Obispo	-	-	-	-
San Marcos	-	-	-	-
Sonoma	-	-	-	-
Stanislaus	-	-	-	-
Total	1,976.40	870.00	2,846.40	1,423.20
CSU Fund	441	441		

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 2019-01 Attachment 19 for Debt Service.

(3) Direct costs 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.

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

**Auxiliary Organizations
Debt Service Payments FY 2019-2020***

Campus	Project	Type	Series	Principal	Interest	Interest
				11/1/2019	11/1/2019	5/1/2020
Channel Islands	Ref. of 2004B Rental Housing and Town Center (Taxable Portion)	Lease	2007-B		117,419.61	117,411.14
Channel Islands	Ref. of Series 2005A/BAN Pay-Off	Lease	2013-A	175,000.00	42,500.00	38,125.00
Channel Islands	Ref. of Series 2005A/BAN Pay-Off	Lease	2014-A		90,875.00	90,875.00
Channel Islands	Ref. of 2007A/CRef. of 2001 East Campus Community Infrastructure	Lease	2017-C	1,225,000.00	728,703.85	704,196.15
Channel Islands Total				1,400,000.00	979,498.46	950,607.29
Chico	Research Foundation Auxiliary Organization Bonds, Series 2003 Current Refunding	Loan	2014-A	105,000.00	52,375.00	49,750.00
Chico Total				105,000.00	52,375.00	49,750.00
East Bay	East Bay Foundation 1998 Bond Refunding	Loan	2013-A	245,000.00	40,675.00	34,650.00
East Bay Total				245,000.00	40,675.00	34,650.00
Fresno	California State University, Fresno Association, Inc., Auxiliary Organization Refunding Revenue Bonds (Student Residence Project), Series 2001	Loan	2011-A	450,000.00	74,518.75	63,818.75
Fresno	Refunding of SRB 2005A/Ref. of Fresno Aux Event Center Senior/Subordinate 2002 Bonds	Lease	2015-A	1,965,000.00	953,440.06	911,234.94
Fresno Total				2,415,000.00	1,027,958.81	975,053.69
Fullerton	Auxiliary Services Corp. 2000A Ref.	Loan	2010-A	615,000.00	243,637.50	229,212.50
Fullerton	Auxiliary Services Corp. 2000B Ref.	Loan	2010-A	350,000.00	138,437.50	130,237.50
Fullerton	ASC Irvine Campus Property Acquisition	Loan	2014-A	490,000.00	595,875.00	583,625.00
Fullerton	Auxiliary Services Corp.-Western State University College of Law Acquisition	Loan	2015-A	215,000.00	275,031.25	270,456.25
Fullerton	Refunding of SRB 2008A/Auxiliary Services Corporation - University Police Building	Lease	2016-A	140,000.00	110,050.00	106,550.00
Fullerton Total				1,810,000.00	1,363,031.25	1,320,081.25
Long Beach	Refunding of SRB 2008A/Forty Niner Shops, Inc. - Outpost Food Services Replacement Bldg.	Loan	2016-A	90,000.00	71,575.00	69,325.00
Long Beach	Refunding of SRB 2008A/Foundation Brooks College Acq. & Office Building Refinancing	Loan	2016-A	370,000.00	181,875.00	172,625.00
Long Beach	Refunding of SRB 2009A/Long Beach Foundation - CSU Long Beach Residential Learning College Renovation	Loan	2016-A	455,000.00	264,750.00	253,375.00
Long Beach	SRB 18A - Refunding of SRB 08A - Long Beach Fdtn 1998A Curr Refdg	Loan	2018-A	195,000.00	94,150.00	90,250.00
Long Beach	SRB 18A - Refunding of SRB 08A - Long Beach Fdtn 1998B Curr Refdg	Loan	2018-A	65,000.00	31,800.00	30,500.00
Long Beach Total				1,175,000.00	644,150.00	616,075.00
Los Angeles	Auxiliary Services, Inc. Commercial Loan Refinancing	Loan	2015-A	95,000.00	30,468.75	28,443.75
Los Angeles	Refunding of SRB 2005A/Refunding of Los Angeles UAS 2001 Bonds	Lease	2015-A	950,000.00	379,507.70	359,129.80
Los Angeles	UAS Rongxiang Xu Bioscience Innovation Ctr (Taxable)	Loan	2018-B	85,000.00	90,528.43	89,487.18
Los Angeles Total				1,130,000.00	500,504.88	477,060.73
Monterey Bay	Ref. of Series 2003A/Auxiliary Student Housing Renovation (140 beds)	Lease	2011-A	195,000.00	33,250.00	28,375.00
Monterey Bay	Ref. of Series 2003A/Auxiliary Student Housing Renovation (140 beds)	Lease	2012-A	0.00	65,100.00	65,100.00
Monterey Bay	Ref. of Series 2003A/New Foundation Student Housing (708 beds)	Lease	2011-A	1,160,000.00	198,000.00	169,000.00
Monterey Bay	Ref. of Series 2003A/New Foundation Student Housing (708 beds)	Lease	2012-A	0.00	444,350.00	444,350.00
Monterey Bay	Refunding of SRB 2005C/Refunding of Foundation Series 1998	Lease	2015-A	540,000.00	74,375.00	60,875.00
Monterey Bay	Refunding of SRB 2005C/Refunding of Foundation Series 1999	Lease	2015-A	290,000.00	40,375.00	33,125.00
Monterey Bay	Refunding of SRB 2005C/Refunding of Foundation Series 2001	Lease	2015-A	160,000.00	243,660.90	239,657.85
Monterey Bay	Promontory Student Housing Acquisition	Lease	2017-A	995,000.00	1,453,275.00	1,428,400.00
Monterey Bay Total				3,340,000.00	2,552,385.90	2,468,882.85
Northridge	University Corp. - Satellited Student Union Food Service Renovation	Loan	2010-A	280,000.00	6,850.00	0.00
Northridge	Ref. of Series 2003A/Sierra Center (Auxiliary) Food Services Facility	Lease	2011-A	200,000.00	34,125.00	29,125.00
Northridge	Ref. of Series 2003A/Sierra Center (Auxiliary) Food Services Facility	Lease	2012-A	0.00	66,225.00	66,225.00
Northridge	The University Corp.-9324 Reseda Blvd. Building Acquisition	Loan	2015-A	55,000.00	69,662.50	68,487.50
Northridge	Ref. of 2007A/University Corporation, Bookstore Series 1996 Refunding (a portion)	Lease	2017-A	215,000.00	43,625.00	38,250.00
Northridge	SRB 18A - Refunding of SRB 08A - Northridge Univ Corp 96 Curr Refdg	Loan	2018-A	160,000.00	32,325.00	29,125.00
Northridge Total				910,000.00	252,812.50	231,212.50
Pomona	Ref. of Series 2005A/Foundation University Village Phase III (474 beds & parking)	Lease	2013-A	765,000.00	183,500.00	164,375.00
Pomona	Ref. of Series 2005A/Foundation University Village Phase III (474 beds & parking)	Lease	2014-A		302,750.00	302,750.00
Pomona	Ref. of 2007A/Cal Poly Pomona Foundation, Center Training, Tech. & Incub., Series 2000 Refunding	Lease	2017-A	225,000.00	38,625.00	33,000.00
Pomona Total				990,000.00	524,875.00	500,125.00

**Auxiliary Organizations
Debt Service Payments FY 2019-2020***

Campus	Project	Type	Series	Principal	Interest	Interest
				11/1/2019	11/1/2019	5/1/2020
Sacramento	University Enterprises Bookstore (Taxable Portion)	Lease	2007-B	465,000.00	140,213.90	127,544.44
Sacramento	Ref. of Series 2003A/Capital Public Radio Station Facility	Lease	2011-A	120,000.00	20,750.00	17,750.00
Sacramento	Ref. of Series 2003A/Capital Public Radio Station Facility	Loan	2012-A	0.00	40,000.00	40,000.00
Sacramento	University Enterprises, Inc. – Folsom Hall Refinancing Project	Lease	2011-A	540,000.00	570,499.93	557,675.07
Sacramento	Refunding of Sacramento UEI 2005A Bonds	Loan	2015-A	575,000.00	257,416.24	243,040.01
Sacramento	Refunding of SRB 2007A/Sacramento Bookstore Project (Tax-Exempt portion)	Lease	2015-A	30,000.00	204,169.49	203,418.01
Sacramento Total				1,730,000.00	1,233,049.56	1,189,427.53
San Diego	Aztec Shops Ltd. Series 2000 Ref.	Loan	2010-A	770,000.00	335,650.00	317,700.00
San Diego	Aztec Shops Ltd., Student Housing Refunding, Series 1998	Loan	2010-A	270,000.00	94,525.00	88,175.00
San Diego	Aztec Shops Ltd. Albert's College Apartment Acquisition - Part 1	Loan	2010-A	630,000.00	48,525.00	33,225.00
San Diego	Research Foundation, Office Building Refunding, Series 1999	Loan	2010-A	455,000.00	48,612.50	37,587.50
San Diego	Aztec Shops Ltd. Albert's College Apartment Acquisition - Part 2	Loan	2010-B	0.00	591,624.53	591,618.42
San Diego	Aztec Shops Ltd. Insured Student Residence Revenue Bonds Series 2001 - Tax Exempt	Loan	2012-A	355,000.00	123,250.00	116,150.00
San Diego	SDSU Foundation Auxiliary Organization Insured Revenue Bonds Series 2002A - Tax Exempt	Loan	2012-A	135,000.00	222,837.50	220,137.50
San Diego	SDSU Foundation Auxiliary Organization Insured Revenue Bonds Series 2002A - Taxable	Loan	2012-B	120,000.00	144,761.49	143,076.38
San Diego	SDSU Foundation Auxiliary Organization Insured Revenue Bonds Series 2002B - Taxable	Loan	2012-B	295,000.00	144,618.60	140,496.32
San Diego	Ref. of Series 2005A/Foundation Bioscience Center	Lease	2013-A	210,000.00	51,000.00	45,750.00
San Diego	Ref. of Series 2005A/Foundation Bioscience Center	Lease	2014-A		84,000.00	84,000.00
San Diego	San Deigo Aztec Shops, Ltd. - University Towers Renovation	Loan	2014-A	170,000.00	207,500.00	203,250.00
San Diego	San Diego Aztec Shops, Ltd. - College West Apartments Acquisition Project	Loan	2014-A	60,000.00	71,000.00	69,500.00
San Diego Total				3,470,000.00	2,167,904.62	2,090,666.12
San Luis Obispo	Refunding of SRB 2009A/Cal Poly Corporation - The Technology Park Pilot Building	Loan	2016-A	80,000.00	50,925.00	48,925.00
San Luis Obispo	Vista Grande Replacement Building	Loan	2018-A	345,000.00	583,275.00	576,375.00
San Luis Obispo Total				425,000.00	634,200.00	625,300.00
San Marcos	Ref. of Series 2005A/Student Housing Refinancing (475 beds)	Lease	2013-A	865,000.00	207,125.00	185,500.00
San Marcos	Ref. of Series 2005A/Student Housing Refinancing (475 beds)	Lease	2014-A		208,500.00	208,500.00
San Marcos	Extended Learning Building and Parking Structure (ELB/TE Portions)	Loan	2018-A	700,000.00	1,182,000.00	1,168,000.00
San Marcos	Extended Learning Building and Parking Structure (Pkg/TE Portions)	Loan	2018-A	75,000.00	90,000.00	88,500.00
San Marcos	Extended Learning Building and Parking Structure (ELB/Taxable Portions)	Loan	2018-B	15,000.00	13,829.55	13,645.80
San Marcos	Extended Learning Building and Parking Structure (Pkg/Taxable Portions)	Loan	2018-B	60,000.00	46,731.68	45,996.68
San Marcos Total				1,715,000.00	1,748,186.23	1,710,142.48
Stanislaus	Refunding of SRB 2008A/Auxiliary and Business Services University Bookstore	Lease	2016-A	110,000.00	87,400.00	84,650.00
Stanislaus	SRB 18A - Refunding of SRB 08A - Stanislaus Fdtn 1995 COPs Curr Refdg	Loan	2018-A	280,000.00	28,850.00	23,250.00
Stanislaus Total				390,000.00	116,250.00	107,900.00
Grand Total				21,250,000.00	13,837,857.21	13,346,934.44

CSU FUND				537	537	537
Sub-Code Debit: LEASE						671000
Acct. Control Credit: LEASE						101100

Chancellor's office Journal Entry Required (FIRMS):

Sub-Code Debit: LEASE						101100
Acct. Control Credit: LEASE						571000

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

Campus Journal Entry Required (FIRMS):

Sub-Code Debit: LOAN						250002
Acct. Control Credit: LOAN						101100

Chancellor's office Journal Entry Required (FIRMS):

Sub-Code Debit: LOAN						101100
Acct. Control Credit: LOAN						508091