

FY 2024/2025 CENTRALLY PAID DIRECT & INDIRECT COSTS

Account Name	Agency Code	Campus Total	Professional and Continuing Education Program	Enterprise Programs						TF - Misc Trust	Pension Loan Repayment: Other Funds
				Housing Program	Parking Program	Student Union Program	Student Recreation Complex	Health Center Facilities	Auxiliary Organizations		
			Total	Total	Total	Total	Total	Total	Total	Total	Total
Chancellor's Office	6620	611,804	36,515	-	16,963	-	-	-	-	134,726	423,600
Bakersfield	6650	1,108,520	241,216.00	112,273	112,702	123,304	-	21,947	-	97,578	399,500
San Bernardino	6660	1,802,490	545,798	288,865	191,160	32,812	-	21,947	-	26,408	695,500
Stanislaus	6670	1,172,982	335,297	201,851	43,880	28,654	79,154	22,539	-	61,107	400,500
Chico	6680	1,367,147	216,007	306,827	44,175	29,738	-	21,947	21,947	29,006	697,500
Dominguez Hills	6690	1,835,600	822,058	246,516	131,287	25,929	-	21,947	-	92,963	494,900
Fresno	6700	1,484,610	321,724	9,111	164,101	31,075	-	21,947	21,947	13,905	900,800
Fullerton	6710	3,184,282	809,552	493,893	296,223	64,928	-	57,210	57,210	117,866	1,287,400
East Bay	6720	1,849,766	737,866	195,202	86,843	100,015	-	21,947	21,947	41,645	644,300
Humboldt	6730	1,070,994	223,844	295,851	52,052	44,511	-	21,947	-	8,989	423,800
Long Beach	6740	3,751,387	1,025,506	782,384	277,096	74,738	-	57,210	114,420	48,632	1,371,400
Los Angeles	6750	1,997,938	570,647	267,257	189,841	26,699	-	21,947	21,947	3,400	896,200
Maritime Academy	6752	370,848	55,427	165,296	3,339	-	-	-	-	13,687	133,100
Monterey Bay	6756	1,152,167	651,964	-	99,581	8,875	-	-	21,947	400	369,400
Northridge	6760	3,850,813	1,303,597	652,901	329,726	67,596	-	57,210	57,210	91,774	1,290,800
Pomona	6770	2,152,640	290,438	500,235	179,673	68,874	-	57,210	57,210	106,799	892,200
Sacramento	6780	3,850,780	1,760,846	561,437	279,842	129,685	-	57,210	57,210	4,550	1,000,000
San Diego	6790	3,874,713	719,699	1,146,081	234,408	79,162	-	57,210	114,420	187,432	1,336,300
San Francisco	6800	3,744,332	780,448	797,915	160,984	286,438	-	58,686	-	505,060	1,154,800
San Jose	6810	5,478,126	2,849,698	779,208	272,596	75,145	-	58,483	57,210	223,086	1,162,700
San Luis Obispo	6820	4,150,793	405,338	1,886,572	203,019	68,751	-	59,330	-	386,483	1,141,300
Sonoma	6830	1,855,003	367,920	241,816	64,887	130,542	-	21,947	-	586,191	441,700
San Marcos	6840	2,975,411	1,925,079	10,220	204,985	253,249	-	21,947	21,947	7,385	530,600
Channel Islands	6850	1,166,634	389,807	218,954	103,667	25,543	-	22,517	21,947	28,500	355,700
		<b>55,859,779</b>	<b>17,386,292</b>	<b>10,160,666</b>	<b>3,743,030</b>	<b>1,776,261</b>	<b>79,154</b>	<b>784,285</b>	<b>668,519</b>	<b>2,817,572</b>	<b>18,444,000</b>

**THE CALIFORNIA STATE UNIVERSITY  
PROFESSIONAL AND CONTINUING EDUCATION PROGRAM  
2024/25 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	24,283	42,700	6,246	141,109	26,878	241,216	60,304.00
Chancellor's Office	-	16,000	735	16,615	3,165	36,515	9,128.75
Channel Islands	31,030	86,700	9,754	220,351	41,972	389,807	97,451.75
Chico	34,408	52,300	4,635	104,718	19,946	216,007	54,001.75
Dominguez Hills	57,765	185,100	20,764	469,080	89,349	822,058	205,514.50
East Bay	64,300	128,000	19,558	441,847	84,161	737,866	184,466.50
Fresno	40,008	79,200	7,260	164,015	31,241	321,724	80,431.00
Fullerton	87,522	219,800	18,005	406,749	77,476	809,552	202,388.00
Humboldt	15,449	58,300	5,381	121,560	23,154	223,844	55,961.00
Long Beach	97,134	251,600	24,213	546,997	104,190	1,024,134	256,033.50
Los Angeles	47,372	168,100	12,733	287,651	54,791	570,647	142,661.75
Maritime Academy	4,403	13,000	1,363	30,795	5,866	55,427	13,856.75
Monterey Bay	43,694	111,600	17,805	402,247	76,618	651,964	162,991.00
Northridge	101,169	277,000	33,176	749,492	142,760	1,303,597	325,899.25
Pomona	64,169	62,500	5,871	132,634	25,264	290,438	72,609.50
Sacramento	143,792	337,100	45,886	1,036,617	197,451	1,760,846	440,211.50
San Bernardino	55,391	110,300	13,478	304,482	57,997	541,648	135,412.00
San Diego	106,623	113,600	17,889	404,134	76,978	719,224	179,806.00
San Francisco	46,950	233,200	17,859	403,463	76,850	778,322	194,580.50
San Jose	145,716	467,900	80,162	1,810,973	344,947	2,849,698	712,424.50
San Luis Obispo	32,925	105,600	9,565	216,088	41,160	405,338	101,334.50
San Marcos	116,661	394,000	50,706	1,145,518	218,194	1,925,079	481,269.75
Sonoma	20,849	101,400	8,807	198,966	37,898	367,920	91,980.00
Stanislaus	36,669	66,200	8,332	188,241	35,855	335,297	83,824.25
<b>Total</b>	<b>1,418,282</b>	<b>3,681,200</b>	<b>440,183</b>	<b>9,944,342</b>	<b>1,894,161</b>	<b>17,378,168</b>	<b>4,344,542.00</b>
<b>CSU Fund</b>	<b>441</b>	<b>441</b>	<b>441</b>	<b>441</b>	<b>441</b>		

**CAMPUS ENTRIES (FIRMS):**

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

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

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

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

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

(3) Senate Bill 84 Pension Loan repayment due for FY23/24 is included.

\*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  
2024/2025 Centrally Paid INDIRECT Costs**

Agency Campuses	All Revenue Sources as of 06/30/2023 <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		
							Revenue Percentages 21/22	Prior Year Adjustment 22/23 <sup>3</sup>	Total Administrative Costs (less PY Unspent)
6650 Bakersfield	7,425,009	1.68%	15,302	9,057	4,579	28,938	1.554%	(4,655)	24,283
6660 San Bernardino	17,375,667	3.94%	35,808	21,194	10,715	67,716	4.115%	(12,325)	55,391
6670 Stanislaus	11,506,828	2.61%	23,713	14,036	7,096	44,844	2.730%	(8,175)	36,669
6680 Chico	10,380,202	2.36%	21,391	12,661	6,401	40,454	2.019%	(6,046)	34,408
6690 Dominguez Hills	18,182,457	4.13%	37,471	22,179	11,212	70,862	4.373%	(13,097)	57,765
6700 Fresno	11,763,661	2.67%	24,243	14,349	7,254	45,846	1.949%	(5,838)	40,008
6710 Fullerton	27,626,505	6.27%	56,933	33,698	17,036	107,667	6.727%	(20,145)	87,522
6720 East Bay	20,641,873	4.68%	42,539	25,179	12,729	80,447	5.392%	(16,147)	64,300
6730 Humboldt	5,406,194	1.23%	11,141	6,594	3,334	21,068	1.876%	(5,619)	15,449
6740 Long Beach	30,098,264	6.83%	62,027	36,713	18,560	117,300	6.733%	(20,166)	97,134
6750 Los Angeles	15,126,666	3.43%	31,173	18,451	9,328	58,952	3.867%	(11,580)	47,372
6752 Maritime Academy	1,410,757	0.32%	2,908	1,721	870	5,499	0.366%	(1,096)	4,403
6756 Monterey Bay	13,488,116	3.06%	27,796	16,452	8,317	52,566	2.963%	(8,872)	43,694
6760 Northridge	32,586,012	7.39%	67,153	39,747	20,094	126,995	8.623%	(25,826)	101,169
6770 Pomona	19,707,723	4.47%	40,614	24,039	12,153	76,805	4.219%	(12,636)	64,169
6780 Sacramento	43,235,297	9.81%	89,100	52,737	26,661	168,498	8.249%	(24,706)	143,792
6790 San Diego	31,294,211	7.10%	64,491	38,172	19,298	121,960	5.121%	(15,337)	106,623
6800 San Francisco	14,888,962	3.38%	30,684	18,161	9,181	58,026	3.698%	(11,076)	46,950
6810 San Jose	45,103,838	10.23%	92,950	55,016	27,813	175,780	10.038%	(30,064)	145,716
6820 San Luis Obispo	10,765,639	2.44%	22,186	13,132	6,639	41,957	3.016%	(9,032)	32,925
6830 Sonoma	6,658,993	1.51%	13,723	8,123	4,106	25,952	1.704%	(5,103)	20,849
6840 San Marcos	36,591,749	8.30%	75,408	44,633	22,564	142,606	8.663%	(25,945)	116,661
6850 Channel Islands	9,502,084	2.16%	19,582	11,590	5,859	37,032	2.004%	(6,002)	31,030
	<b>440,766,705</b>	<b>100%</b>	<b>908,333</b>	<b>537,634</b>	<b>271,799</b>	<b>1,717,767</b>	<b>100.000%</b>	<b>(299,488)</b>	<b>1,418,279</b>

**CAMPUS ENTRIES (FIRMS):**

DEBIT OBJECT CODE		<b>660025</b>	<b>660025</b>	<b>660025</b>
CREDIT OBJECT CODE		<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>
CREDIT OBJECT CODE		<b>580194</b>	<b>580194</b>	<b>580194</b>

<sup>1</sup> Includes all revenues sources recorded in Trust Fund 0948/CSU Fund 441/442/443 excluding Intra PaCE Transfers and Early Start/Supportive Pathways Program.

<sup>2</sup> The FY24/25 budget amount includes overhead costs related to support & services provided by all applicable departments at the Chancellor's Office.

<sup>3</sup> This contains the unspent FY22/23 budget from SW Dean's Office in the amount of \$292k plus \$7k unspent FY22/23 PaCE Fellow Program award.

\* Numbers are rounded up to the nearest dollar

\*\* Please contact Silvia Aguilar at [saguilar@calstate.edu](mailto:saguilar@calstate.edu) if you have any questions.

THE CALIFORNIA STATE UNIVERSITY  
HOUSING PROGRAM  
2024/25 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	12,595	33,100	2,200	49,711	9,352	106,958	26,739.50
Channel Islands	12,595	81,100	4,427	100,002	9,352	207,476	51,869.00
Chico	12,595	139,900	5,850	132,164	9,352	299,861	74,965.25
Dominguez Hills	12,595	46,300	7,134	161,166	9,352	236,547	59,136.75
East Bay	12,595	49,000	4,941	111,623	9,352	187,511	46,877.75
Fresno	(5) -	-	-	-	-	-	-
Fullerton	32,584	83,200	13,536	305,805	24,626	459,751	114,937.75
Humboldt	12,595	106,600	6,493	146,676	9,352	281,716	70,429.00
Long Beach	32,584	129,400	24,372	550,593	24,626	761,575	190,393.75
Los Angeles	12,595	59,000	6,965	157,345	9,352	245,257	61,314.25
Maritime Academy	12,595	54,200	3,550	80,204	9,352	159,901	39,975.25
Monterey Bay	(5) -	-	-	-	-	-	-
Northridge	32,584	165,900	17,761	401,246	24,626	642,117	160,529.25
Pomona	32,584	103,800	13,354	301,684	24,626	476,048	119,012.00
Sacramento	32,584	114,000	15,981	361,024	24,626	548,215	137,053.75
San Bernardino	12,595	83,300	7,218	163,065	9,352	275,530	68,882.50
San Diego	32,584	161,900	37,681	851,269	24,626	1,108,060	277,015.00
San Francisco	32,584	291,200	17,987	406,343	24,626	772,740	193,185.00
San Jose	32,584	141,200	22,988	519,338	24,626	740,736	185,184.00
San Luis Obispo	32,584	408,100	57,174	1,291,626	24,626	1,814,110	453,527.50
San Marcos	(5) -	-	-	-	-	-	-
Sonoma	12,595	67,400	5,686	128,461	9,352	223,494	55,873.50
Stanislaus	12,595	39,000	5,820	131,492	9,352	198,259	49,564.75

**Total** 431,801 2,357,600 281,118 6,350,837 324,506 9,745,862 2,436,465.50

CSU Fund 531 531 531 531 531

CAMPUS ENTRIES (FIRMS):

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

CHANCELLOR'S OFFICE ENTRIES (FIRMS):

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

- (1) Quarterly transfer amounts to be collected via IFT about **August, October, January, and April.**
- (2) Benefit Costs for Retired Annuitants are passed down to campuses based on where retirement expenses were recorded two fiscal years ago.
- (3) Distribution of Admin State Pro Rata/CO overhead methodology: Unchanged from prior years with campuses classified into two groups, large and med/sm, based on prior year revenues for the enterprise programs. Large campuses allocated 2/3 of indirect pro rata charges, small campuses 1/3.
- (4) Senate Bill 84 Pension Loan repayment due for FY23/24 is included.
- (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  
2024/25 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	12,595	25,900	-	2,170	-	49,021	-	9,352	99,038	24,759.50
Chancellor's Office	-	-	-	-	-	-	-	9,352	9,352	2,338.00
Channel Islands	12,595	17,100	-	2,471	-	55,824	-	9,352	97,342	24,335.50
Chico	12,595	3,800	-	434	-	9,802	-	9,352	35,983	8,995.75
Dominguez Hills	12,595	27,000	1,000	2,909	-	65,714	-	9,352	118,570	29,642.50
East Bay	12,595	21,500	-	1,212	-	27,385	-	9,352	72,044	18,011.00
Fresno	12,595	36,600	-	4,073	11	92,015	251	9,352	154,897	38,724.25
Fullerton	32,584	52,600	3,000	6,449	249	145,696	5,616	24,626	270,820	67,705.00
Humboldt	12,595	2,700	-	770	-	17,385	-	9,352	42,802	10,700.50
Long Beach	32,584	32,200	13,700	4,644	963	104,925	21,766	24,626	235,408	58,852.00
Los Angeles	12,595	46,000	1,600	4,233	254	95,626	5,742	9,352	175,402	43,850.50
Maritime Academy	-	-	-	-	-	-	-	-	-	-
Monterey Bay	12,595	10,800	5,000	2,074	282	46,845	6,374	9,352	93,322	23,330.50
Northridge	32,584	66,200	18,100	6,027	1,147	136,154	25,921	24,626	310,759	77,689.75
Pomona	32,584	28,200	4,100	2,489	489	56,235	11,042	24,626	159,765	39,941.25
Sacramento	32,584	50,400	6,800	6,117	76	138,198	1,711	24,626	260,512	65,128.00
San Bernardino	12,595	41,300	-	4,821	-	108,902	-	9,352	176,970	44,242.50
San Diego	32,584	10,100	-	4,771	610	107,785	13,781	24,626	194,257	48,564.25
San Francisco	32,584	15,500	3,300	2,430	424	54,899	9,586	24,626	143,349	35,837.25
San Jose	32,584	39,000	-	6,455	-	145,816	-	24,626	248,481	62,120.25
San Luis Obispo	32,584	40,900	2,800	3,106	34	70,158	761	24,626	174,969	43,742.25
San Marcos	12,595	41,400	3,100	4,812	343	108,701	7,741	9,352	188,044	47,011.00
Sonoma	12,595	6,600	3,300	1,042	66	23,529	1,494	9,352	57,978	14,494.50
Stanislaus	12,595	10,000	-	405	-	9,152	-	9,352	41,504	10,376.00
<b>Total</b>	<b>456,991</b>	<b>625,800</b>	<b>65,800</b>	<b>73,914</b>	<b>4,948</b>	<b>1,669,767</b>	<b>111,786</b>	<b>352,562</b>	<b>3,361,568</b>	<b>840,392.00</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	

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

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

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

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(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 FY23/24 is included.

\*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  
2024/25 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	12,595	-	4,125	93,184	9,352	119,256	29,814.00
Channel Islands	12,595	-	-	-	9,352	21,947	5,486.75
Chico	12,595	-	-	-	9,352	21,947	5,486.75
Dominguez Hills	12,595	-	-	-	9,352	21,947	5,486.75
East Bay	12,595	21,300	2,189	49,451	9,352	94,887	23,721.75
Fresno	12,595	-	-	-	9,352	21,947	5,486.75
Fullerton	32,584	-	-	-	24,626	57,210	14,302.50
Humboldt	12,595	-	830	18,760	9,352	41,537	10,384.25
Long Beach	32,584	-	-	-	24,626	57,210	14,302.50
Los Angeles	12,595	-	-	-	9,352	21,947	5,486.75
Monterey Bay	-	2,300	-	-	-	2,300	575.00
Northridge	32,584	-	-	-	24,626	57,210	14,302.50
Pomona	32,584	-	-	-	24,626	57,210	14,302.50
Sacramento	(6) 65,168	-	-	-	49,252	114,420	28,605.00
San Bernardino	12,595	-	-	-	9,352	21,947	5,486.75
San Diego	32,584	-	-	-	24,626	57,210	14,302.50
San Francisco	32,584	50,800	7,089	160,147	24,626	275,246	68,811.50
San Jose	32,584	-	-	-	24,626	57,210	14,302.50
San Luis Obispo	32,584	-	-	-	24,626	57,210	14,302.50
San Marcos	12,595	40,900	7,810	176,447	9,352	247,104	61,776.00
Sonoma	12,595	25,100	3,391	76,610	9,352	127,048	31,762.00
Stanislaus	(5) 12,595	-	-	-	9,352	21,947	5,486.75

<b>Total</b>	<b>476,980</b>	<b>140,400</b>	<b>25,434</b>	<b>574,599</b>	<b>358,484</b>	<b>1,575,897</b>	<b>393,974.25</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 FY23/24 is included.

(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  
2024/25 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	12,595	15,500	1,716	38,773	9,352	77,936	19,484.00
<b>Total</b>	<b>12,595</b>	<b>15,500</b>	<b>1,716</b>	<b>38,773</b>	<b>9,352</b>	<b>77,936</b>	<b>19,484.00</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 FY23/24 is included.

\*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	12,595	9,352	21,947	5,486.75
Chico State Enterprises (formerly The CSU, Chico Research Foundation)	12,595	9,352	21,947	5,486.75
California State University, East Bay Foundation, Inc.	12,595	9,352	21,947	5,486.75
California State University Fresno Association, Inc.	12,595	9,352	21,947	5,486.75
CSU Fullerton Auxiliary Services Corporation	32,584	24,626	57,210	14,302.50
California State University, Long Beach Research Foundation	32,584	24,626	57,210	14,302.50
Forty-Niner Shops, Inc. (Long Beach)	32,584	24,626	57,210	14,302.50
Cal State L.A. University Auxiliary Services, Inc.	12,595	9,352	21,947	5,486.75
Foundation of California State University, Monterey Bay	12,595	9,352	21,947	5,486.75
The University Corporation (Northridge)	32,584	24,626	57,210	14,302.50
Cal Poly Pomona Foundation, Inc.	32,584	24,626	57,210	14,302.50
University Enterprises, Inc. (Sacramento)	32,584	24,626	57,210	14,302.50
San Diego State University Research Foundation	32,584	24,626	57,210	14,302.50
Aztec Shops, Ltd. (San Diego)	32,584	24,626	57,210	14,302.50
Tower Foundation of San Jose State University	32,584	24,626	57,210	14,302.50
Cal Poly Corporation (San Luis Obispo)	-	-	-	-
California State University San Marcos Corporation	12,595	9,352	21,947	5,486.75

<b>Total</b>	<b>381,421</b>	<b>287,098</b>	<b>668,519</b>	<b>167,129.75</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

**THE CALIFORNIA STATE UNIVERSITY  
TRUST FUND - MISC TRUST (496)  
2024/25 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	4,943	76,553	14,582	97,578	24,394.50
Chancellor's Office	28,300	3,197	86,713	16,516	134,726	33,681.50
Channel Islands	28,200	11	243	46	28,500	7,125.00
Chico	1,100	1,000	22,601	4,305	29,006	7,251.50
Dominguez Hills	23,400	2,494	56,338	10,731	92,963	23,240.75
East Bay	5,800	1,285	29,030	5,530	41,645	10,411.25
Fresno	2,400	412	9,318	1,775	13,905	3,476.25
Fullerton	34,100	3,003	67,841	12,922	117,866	29,466.50
Humboldt	8,200	28	639	122	8,989	2,247.25
Long Beach	15,300	1,195	26,995	5,142	48,632	12,158.00
Los Angeles	3,400	-	-	-	3,400	850.00
Maritime Academy	-	491	11,085	2,111	13,687	3,421.75
Monterey Bay	400	-	-	-	400	100.00
Northridge	26,300	2,347	53,027	10,100	91,774	22,943.50
Pomona	5,000	3,649	82,446	15,704	106,799	26,699.75
Sacramento	3,100	52	1,174	224	4,550	1,137.50
San Bernardino	8,600	638	14,423	2,747	26,408	6,602.00
San Diego	-	6,719	151,799	28,914	187,432	46,858.00
San Francisco	113,600	14,034	317,038	60,388	505,060	126,265.00
San Jose	95,900	4,560	103,006	19,620	223,086	55,771.50
San Luis Obispo	72,300	11,263	254,453	48,467	386,483	96,620.75
San Marcos	7,300	3	69	13	7,385	1,846.25
Sonoma	172,400	14,834	335,124	63,833	586,191	146,547.75
Stanislaus	13,100	1,721	38,880	7,406	61,107	15,276.75

**Total** **669,700** **77,879** **1,738,795** **331,198** **2,817,572** **704,393.00**

**CSU Fund** **496** **496** **496** **496**

**CAMPUS ENTRIES (FIRMS):**

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

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

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

(1) Quarterly transfer amounts to be collected via IFT about **August, October, January, and April.**  
(2) Benefit Costs for Retired Annuitants are passed down to campuses based on where retirement expenses were recorded two fiscal years ago.  
(3) Senate Bill 84 Pension Loan repayment due for FY23/24 is included.

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

THE CALIFORNIA STATE UNIVERSITY  
PENSION LOAN REPAYMENT: OTHER FUNDS  
2024/25 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>
CSU Fund <sup>(3)</sup>	465	544	001/017	423	481	Various (see pivot)	491/492	Various (see pivot)		
<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 IFT about August, October, January, and April.

(2) Senate Bill 84 Pension Loan repayment due for FY23/24 is included. 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 PROFESSIONAL AND CONTINUING EDUCATION (PACE) REVENUE FUND (1)**  
**2024/25 Debt Service (2)**

	<b>Debt Service 11/1/2024 Payment <u>Including</u> Capitalized Interest and/or CP Redemption (3)</b>	<b>11/1/2024 Capitalized Interest CP Redemption (4)</b>	<b>Total Net Transfer Amount due on October 1, 2024 (5)(6)</b>	<b>Debt Service 5/1/2025 Payment <u>Including</u> Capitalized Interest and/or CP Redemption (7)</b>	<b>5/1/2025 Capitalized Interest and/or CP Redemption (4)</b>	<b>Total Net Transfer Amount due on April 1, 2025 (5)(6)</b>
Bakersfield	-	-	-	-	-	-
Channel Islands	-	-	-	-	-	-
Chico	-	-	-	-	-	-
Dominguez Hills	-	-	-	-	-	-
East Bay	-	-	-	-	-	-
Fresno	-	-	-	-	-	-
Fullerton	-	-	-	-	-	-
Humboldt	-	-	-	-	-	-
Long Beach	670,750.00	-	670,750.00	296,625.00	-	296,625.00
Los Angeles	-	-	-	-	-	-
Maritime Academy	-	-	-	-	-	-
Monterey Bay	-	-	-	-	-	-
Northridge	-	-	-	-	-	-
Pomona	-	-	-	-	-	-
Sacramento	-	-	-	-	-	-
San Bernardino	1,817,500.00	-	1,817,500.00	1,007,750.00	-	1,007,750.00
San Diego	323,636.49	-	323,636.49	22,608.98	-	22,608.98
San Francisco	703,787.50	(21,668.82)	682,118.68	442,412.50	-	442,412.50
San Jose	-	-	-	-	-	-
San Luis Obispo	-	-	-	-	-	-
San Marcos	-	-	-	-	-	-
Sonoma	-	-	-	-	-	-
Stanislaus	-	-	-	-	-	-
<b>Total</b>	<b>3,515,673.99</b>	<b>(21,668.82)</b>	<b>3,494,005.17</b>	<b>1,769,396.48</b>	<b>-</b>	<b>1,769,396.48</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 2024-01 Attachment 11 for Other Direct Costs.

(3) November debt service 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 Interagency Financial Transfer (IFT) on October 1 and April 1. The charges should initially pass through the State University Trust (0948) and then allocated to the appropriate program and State/CSU fund.

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

(7) May debt service consist of interest payments only.

**THE CALIFORNIA STATE UNIVERSITY PROFESSIONAL AND CONTINUING EDUCATION (PACE) REVENUE FUND (1)**  
**2024/25 Centrally Paid Direct Program Costs (2)**

	Estimated State Treasurer's Bond Services	Rating Agency Surveillance Fees	Debt Management Software & Services Fees	2024/25 Total Direct Cost Allocation	2023/24 Rating Agency Fees Credit	2024/25 Net Direct Cost Allocation	Net Semi-Annual Transfer Amount (3)(4)
Bakersfield	-	-	-	-	-	-	-
Channel Islands	-	-	-	-	-	-	-
Chico	-	-	-	-	-	-	-
Dominguez Hills	-	-	-	-	-	-	-
East Bay	-	-	-	-	-	-	-
Fresno	-	-	-	-	-	-	-
Fullerton	-	-	-	-	-	-	-
Humboldt	-	-	-	-	-	-	-
Long Beach	951.82	350.00	270.46	1,572.28	(200.00)	1,372.28	686.14
Los Angeles	-	-	-	-	-	-	-
Maritime Academy	-	-	-	-	-	-	-
Monterey Bay	-	-	-	-	-	-	-
Northridge	-	-	-	-	-	-	-
Pomona	-	-	-	-	-	-	-
Sacramento	-	-	-	-	-	-	-
San Bernardino	3,090.24	351.00	908.90	4,350.14	(200.00)	4,150.14	2,075.07
San Diego	257.33	350.00	68.11	675.44	(200.00)	475.44	237.72
San Francisco	1,387.15	351.00	387.89	2,126.04	-	2,126.04	1,063.02
San Jose	-	-	-	-	-	-	-
San Luis Obispo	-	-	-	-	-	-	-
San Marcos	-	-	-	-	-	-	-
Sonoma	-	-	-	-	-	-	-
Stanislaus	-	-	-	-	-	-	-
<b>Total</b>	<b>5,686.54</b>	<b>1,402.00</b>	<b>1,635.36</b>	<b>8,723.90</b>	<b>(600.00)</b>	<b>8,123.90</b>	<b>4,061.95</b>
CSU Fund	<b>441</b>	<b>441</b>	<b>441</b>		<b>441</b>		

**CAMPUS ENTRIES (FIRMS):**

DEBIT OBJECT CODE	660014	660003	616003	660003
CREDIT OBJECT CODE	101100	101100	101100	101100

**CHANCELLORS OFFICE ENTRIES (FIRMS):**

DEBIT OBJECT CODE	101100	101100	101100	101100
CREDIT OBJECT CODE	660014	660003	616003	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 2024-01 Attachment 10 for Debt Service.
- (3) Direct costs charges will be passed down to campuses through a semi-annual Interagency Financial Transaction (IFT) on October 1 and April 1. The charges should initially pass through the State University Trust (0948) and then allocated to the appropriate program and State/CSU fund.
- (4) Please contact Dagoberto Escobedo at (562) 951-4561 for questions on the Accounting process.

**THE CALIFORNIA STATE UNIVERSITY HOUSING PROGRAM (1)**  
**2024/25 Debt Service (2)**

	<b>Debt Service 11/1/24 Payment Including Capitalized Interest and/or CP Redemption (3)</b>	<b>11/1/24 Capitalized Interest and/or CP Redemption (4)</b>	<b>Affordable Student Housing Loans (5)</b>	<b>Total Net Transfer Amount due on October 1, 2024 (6)(7)</b>	<b>Debt Service 5/1/2025 Payment Including Capitalized Interest and/or CP Redemption (8)</b>	<b>5/1/2025 Capitalized Interest and/or CP Redemption (4)</b>	<b>Total Net Transfer Amount due on April 1, 2025 (6)(7)</b>
<b>Bakersfield</b>	1,025,868.69	-	224,879.61	1,250,748.30	318,618.69	-	318,618.69
<b>Channel Islands</b>	5,339,553.61	-	-	5,339,553.61	1,883,252.15	-	1,883,252.15
<b>Chico</b>	2,649,825.00	-	-	2,649,825.00	943,200.00	-	943,200.00
<b>Dominguez Hills</b>	1,924,750.00	-	86,547.00	2,011,297.00	1,099,625.00	-	1,099,625.00
<b>East Bay</b>	3,470,441.74	-	68,054.00	3,538,495.74	801,204.22	-	801,204.22
<b>Fresno</b>	-	-	-	-	-	-	-
<b>Fullerton</b>	12,329,029.64	-	-	12,329,029.64	4,898,114.28	-	4,898,114.28
<b>Humboldt</b>	2,090,246.35	-	-	2,090,246.35	718,067.40	-	718,067.40
<b>Long Beach</b>	4,432,775.00	-	-	4,432,775.00	2,095,775.00	-	2,095,775.00
<b>Los Angeles</b>	8,573,147.96	-	45,918.00	8,619,065.96	4,260,055.03	-	4,260,055.03
<b>Maritime Academy</b>	1,627,487.21	-	-	1,627,487.21	497,557.21	-	497,557.21
<b>Northridge</b>	1,862,011.34	(442,412.50)	-	1,419,598.84	908,761.34	(442,412.50)	466,348.84
<b>Pomona</b>	10,139,978.95	-	-	10,139,978.95	4,149,766.20	-	4,149,766.20
<b>Sacramento</b>	3,990,089.16	-	-	3,990,089.16	1,624,985.84	-	1,624,985.84
<b>San Bernardino</b>	6,373,945.54	-	-	6,373,945.54	2,013,267.01	-	2,013,267.01
<b>San Diego</b>	15,960,358.14	-	-	15,960,358.14	6,965,494.79	-	6,965,494.79
<b>San Francisco</b>	11,564,886.60	(1,174,325.00)	-	10,390,561.60	3,031,384.76	(126,956.26)	2,904,428.50
<b>San Jose</b>	17,551,026.52	-	-	17,551,026.52	2,692,796.26	-	2,692,796.26
<b>San Luis Obispo</b>	24,910,312.50	-	-	24,910,312.50	7,369,882.54	-	7,369,882.54
<b>Sonoma</b>	10,702,242.34	-	-	10,702,242.34	2,563,621.06	-	2,563,621.06
<b>Stanislaus</b>	922,796.01	-	-	922,796.01	74,901.88	-	74,901.88
<b>Total</b>	147,440,772.30	(1,616,737.50)	425,398.61	146,249,433.41	48,910,330.66	(569,368.76)	48,340,961.90

(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 2024-01 Attachment 13 for Other Direct Costs.

(3) November debt service 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) Loans relate to prior program established in 1984. Loan payments are not related to the recent state grant program.

(6) The direct costs will be passed down to campuses through a semi-annual Interagency Financial Transaction (IFT) on October 1 and April 1. The charges should initially pass through the State University Trust (0948) and then allocated to the appropriate program and State/CSU fund.

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

(8) May debt service consist of interest payments only.

**THE CALIFORNIA STATE UNIVERSITY HOUSING PROGRAM (1)**  
**2024/25 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	Debt Management Software & Services Fees	2024/25 Total Direct Cost Allocation	2023/24 Rating Agency Fees Credit	2024/25 Net Direct Cost Allocation	Net Semi-Annual Transfer Amount (4)(5)
Bakersfield	1,930.17	2,446.00	-	-	351.00	787.53	5,514.70	(200.00)	5,314.70	2,657.35
Channel Islands	6,930.31	2,446.00	-	-	351.00	1,950.51	11,677.82	(200.00)	11,477.82	5,738.91
Chico	3,428.19	2,446.00	-	-	351.00	940.75	7,165.94	(200.00)	6,965.94	3,482.97
Dominguez Hills	5,670.75	2,446.00	-	-	351.00	1,701.45	10,169.20	(200.00)	9,969.20	4,984.60
East Bay	3,983.32	2,446.00	-	-	351.00	1,111.12	7,891.44	(200.00)	7,691.44	3,845.72
Fresno	2,235.74	-	6,250.00	-	-	625.18	9,110.92	-	9,110.92	4,555.46
Fullerton	22,046.76	5,801.00	-	-	351.00	6,143.54	34,342.30	(200.00)	34,142.30	17,071.15
Humboldt	9,038.08	2,446.00	-	-	351.00	2,499.82	14,334.90	(200.00)	14,134.90	7,067.45
Long Beach	11,075.94	5,801.00	-	-	351.00	3,781.46	21,009.40	(200.00)	20,809.40	10,404.70
Los Angeles	14,954.16	2,446.00	-	-	351.00	4,449.10	22,200.26	(200.00)	22,000.26	11,000.13
Maritime Academy	2,162.40	2,446.00	-	-	351.00	635.46	5,594.86	(200.00)	5,394.86	2,697.43
Northridge	3,777.01	5,801.00	-	-	351.00	1,054.53	10,983.54	(200.00)	10,783.54	5,391.77
Pomona	14,182.49	5,801.00	-	-	351.00	4,052.81	24,387.30	(200.00)	24,187.30	12,093.65
Sacramento	5,679.45	5,801.00	-	-	351.00	1,590.25	13,421.70	(200.00)	13,221.70	6,610.85
San Bernardino	8,374.56	2,446.00	-	-	351.00	2,363.54	13,535.10	(200.00)	13,335.10	6,667.55
San Diego	24,798.23	5,801.00	-	-	351.00	7,271.19	38,221.42	(200.00)	38,021.42	19,010.71
San Francisco	15,041.89	5,801.00	-	-	351.00	4,181.29	25,375.18	(200.00)	25,175.18	12,587.59
San Jose	25,119.67	5,801.00	-	-	351.00	7,400.05	38,671.72	(200.00)	38,471.72	19,235.86
San Luis Obispo	46,629.82	5,801.00	6,250.00	92.93	351.00	13,537.25	72,662.00	(200.00)	72,462.00	36,231.00
San Marcos	3,102.12	-	6,250.00	-	-	867.44	10,219.56	-	10,219.56	5,109.78
Sonoma	12,294.29	2,446.00	-	-	351.00	3,430.73	18,522.02	(200.00)	18,322.02	9,161.01
Stanislaus	782.85	2,446.00	-	-	350.00	213.63	3,792.48	(200.00)	3,592.48	1,796.24
<b>Total</b>	<b>243,238.20</b>	<b>79,115.00</b>	<b>18,750.00</b>	<b>92.93</b>	<b>7,019.00</b>	<b>70,588.63</b>	<b>418,803.76</b>	<b>(4,000.00)</b>	<b>414,803.76</b>	<b>207,401.88</b>
<b>CSU Fund</b>	<b>531</b>	<b>531</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	616003	660003
CREDIT OBJECT CODE	101100	101100	101100	101100	101100	101100	101100

**CHANCELLORS OFFICE ENTRIES (FIRMS):**

DEBIT OBJECT CODE	101100	101100	101100	101100	101100	101100	101100
CREDIT OBJECT CODE	660014	613001	660090	660090	660003	616003	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 2024-01 Attachment 12 for Debt Service.
- (3) Only programs that have had work performed by Financial Advisor (through Financing and Treasury) are charged a portion of the retainer fee for this period.
- (4) The direct costs will be passed down to campuses through a semi-annual Interagency Financial Transaction (IFT) on October 1 and April 1. The charges should initially pass through the State University Trust (0948) and then allocated to the appropriate program and State/CSU fund.
- (5) Please contact Dagoberto Escobedo at (562) 951-4561 for questions on the Accounting process.

**THE CALIFORNIA STATE UNIVERSITY PARKING PROGRAM (1)  
2024/25 Debt Service (2)**

	<b>Debt Service 11/1/2024 Payment Including Capitalized Interest and/or CP Redemption (3)</b>	<b>11/1/2024 Capitalized Interest CP Redemption (4)</b>	<b>Total Net Transfer Amount due on October 1, 2024 (5)(6)</b>	<b>Debt Service 5/1/2025 Payment Including Capitalized Interest and/or CP Redemption (7)</b>	<b>5/1/2025 Capitalized Interest and/or CP Redemption (4)</b>	<b>Total Net Transfer Amount due on April 1, 2025 (5)(6)</b>
Bakersfield	-	-	-	-	-	-
Chancellor's Office	-	-	-	-	-	-
Channel Islands	152,698.75	-	152,698.75	18,834.21	-	18,834.21
Chico	552,555.20	-	552,555.20	83,728.25	-	83,728.25
Dominguez Hills	-	-	-	-	-	-
East Bay	-	-	-	-	-	-
Fresno	-	-	-	-	-	-
Fullerton	4,960,173.39	-	4,960,173.39	1,151,418.03	-	1,151,418.03
Humboldt	-	-	-	-	-	-
Long Beach	2,477,083.49	-	2,477,083.49	351,871.03	-	351,871.03
Los Angeles	3,202,727.63	-	3,202,727.63	1,182,557.88	-	1,182,557.88
Maritime Academy	-	-	-	-	-	-
Monterey Bay	-	-	-	-	-	-
Northridge	3,663,194.94	-	3,663,194.94	853,179.06	-	853,179.06
Pomona	3,604,017.69	-	3,604,017.69	809,232.18	-	809,232.18
Sacramento	2,711,555.24	-	2,711,555.24	424,965.38	-	424,965.38
San Bernardino	1,742,504.28	-	1,742,504.28	329,700.86	-	329,700.86
San Diego	1,407,334.10	-	1,407,334.10	310,434.84	-	310,434.84
San Francisco	220,359.70	-	220,359.70	8,631.40	-	8,631.40
San Jose	1,815,414.65	-	1,815,414.65	500,927.90	-	500,927.90
San Luis Obispo	1,390,589.43	-	1,390,589.43	157,126.98	-	157,126.98
San Marcos	2,036,878.75	-	2,036,878.75	576,253.75	-	576,253.75
Sonoma	518,513.10	-	518,513.10	26,834.85	-	26,834.85
Stanislaus	-	-	-	-	-	-
<b>Total</b>	<b>30,455,600.34</b>	<b>-</b>	<b>30,455,600.34</b>	<b>6,785,696.60</b>	<b>-</b>	<b>6,785,696.60</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 2024-01 Attachment 15 for Other Direct Costs.

(3) November debt service 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 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) May debt service consist of interest payments only.



**THE CALIFORNIA STATE UNIVERSITY PARKING PROGRAM (1)**  
**2024/25 Centrally Paid Direct Program Costs (2)**

	Estimated State Controller Parking Payroll Deductions	Estimated State Treasurer's Bond Services	Audit Fees	Rating Agency Surveillance Fees	Debt Management Software & Services Fees	2024/25 Total Direct Cost Allocation	2023/24 Rating Agency Fees Credit	2024/25 Net Direct Cost Allocation	Net Semi-Annual Transfer Amount (3)(4)
Bakersfield	13,663.74	-	-	-	-	13,663.74	-	13,663.74	6,831.87
Chancellor's Office	7,610.92	-	-	-	-	7,610.92	-	7,610.92	3,805.46
Channel Islands	3,545.59	143.89	2,446.00	349.00	40.12	6,524.60	(200.00)	6,324.60	3,162.30
Chico	4,819.83	610.42	2,446.00	350.00	165.97	8,392.22	(200.00)	8,192.22	4,096.11
Dominguez Hills	12,717.38	-	-	-	-	12,717.38	-	12,717.38	6,358.69
East Bay	14,799.18	-	-	-	-	14,799.18	-	14,799.18	7,399.59
Fresno	9,203.98	-	-	-	-	9,203.98	-	9,203.98	4,601.99
Fullerton	13,545.47	4,662.79	5,800.00	351.00	1,243.94	25,603.20	(200.00)	25,403.20	12,701.60
Humboldt	9,250.20	-	-	-	-	9,250.20	-	9,250.20	4,625.10
Long Beach	33,207.10	2,018.98	5,800.00	351.00	511.18	41,888.26	(200.00)	41,688.26	20,844.13
Los Angeles	6,612.85	4,083.15	2,446.00	351.00	1,146.30	14,639.30	(200.00)	14,439.30	7,219.65
Maritime Academy	3,338.50	-	-	-	-	3,338.50	-	3,338.50	1,669.25
Monterey Bay	6,258.60	-	-	-	-	6,258.60	-	6,258.60	3,129.30
Northridge	8,546.07	3,541.58	5,800.00	351.00	928.25	19,166.90	(200.00)	18,966.90	9,483.45
Pomona	9,248.92	3,705.44	5,800.00	351.00	1,002.78	20,108.14	(200.00)	19,908.14	9,954.07
Sacramento	10,400.75	2,362.58	5,800.00	351.00	616.11	19,530.44	(200.00)	19,330.44	9,665.22
San Bernardino	9,708.45	1,510.32	2,446.00	351.00	374.23	14,390.00	(200.00)	14,190.00	7,095.00
San Diego	32,455.81	1,437.47	5,801.00	351.00	305.66	40,350.94	(200.00)	40,150.94	20,075.47
San Francisco	11,465.87	195.69	5,800.00	349.00	24.32	17,834.88	(200.00)	17,634.88	8,817.44
San Jose	14,095.85	3,225.20	5,801.00	351.00	842.01	24,315.06	(200.00)	24,115.06	12,057.53
San Luis Obispo	20,187.06	1,480.27	5,800.00	351.00	431.67	28,250.00	(200.00)	28,050.00	14,025.00
San Marcos	11,752.77	2,053.79	2,446.00	351.00	537.38	17,140.94	(200.00)	16,940.94	8,470.47
Sonoma	3,848.63	372.96	2,446.00	350.00	91.55	7,109.14	(200.00)	6,909.14	3,454.57
Stanislaus	2,375.74	-	-	-	-	2,375.74	-	2,375.74	1,187.87
<b>Total</b>	<b>272,659.26</b>	<b>31,404.53</b>	<b>66,878.00</b>	<b>5,259.00</b>	<b>8,261.47</b>	<b>384,462.26</b>	<b>(3,000.00)</b>	<b>381,462.26</b>	<b>190,731.13</b>
<b>CSU Fund</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	660003	616003	660003
CREDIT OBJECT CODE	101100	101100	101100	101100	101100	101100

**CHANCELLORS OFFICE ENTRIES (FIRMS):**

DEBIT OBJECT CODE	101100	101100	101100	101100	101100	101100
CREDIT OBJECT CODE	617001	660014	613001	660003	616003	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 2024-01 Attachment 14 for Debt Service.
- (3) Direct costs charges will be passed down to campuses through a semi-annual Interagency Financial Transaction (IFT) on October 1 and April 1. The charges should initially pass through the State University Trust (0948) and then allocated to the appropriate program and State/CSU fund.
- (4) Please contact Dagoberto Escobedo at (562) 951-4561 for questions on the Accounting process.

**THE CALIFORNIA STATE UNIVERSITY STUDENT UNION PROGRAM (1)**  
**2024/25 Debt Service (2)**

	<b>Debt Service 11/1/2024 Payment Including Capitalized Interest and/or CP Redemption (3)</b>	<b>11/1/2024 Capitalized Interest and/or CP Redemption (4)</b>	<b>Total Net Transfer Amount due on October 1, 2024 (5)(6)</b>	<b>Debt Service 5/1/2025 Payment Including Capitalized Interest and/or CP Redemption (7)</b>	<b>5/1/2025 Capitalized Interest and/or CP Redemption (4)</b>	<b>Total Net Transfer Amount due on April 1, 2025 (5)(6)</b>
<b>Bakersfield</b>	961,900.00	-	961,900.00	305,900.00	-	305,900.00
<b>Channel Islands</b>	638,525.00	-	638,525.00	218,275.00	-	218,275.00
<b>Chico</b>	4,163,667.89	-	4,163,667.89	987,788.36	-	987,788.36
<b>Dominguez Hills</b>	982,611.06	-	982,611.06	115,176.08	-	115,176.08
<b>East Bay</b>	1,819,425.28	-	1,819,425.28	612,144.15	-	612,144.15
<b>Fresno</b>	2,870,331.99	-	2,870,331.99	853,470.66	-	853,470.66
<b>Fullerton</b>	1,225,826.07	-	1,225,826.07	349,448.93	-	349,448.93
<b>Humboldt</b>	396,173.45	-	396,173.45	24,906.20	-	24,906.20
<b>Long Beach</b>	3,754,187.21	-	3,754,187.21	1,050,056.54	-	1,050,056.54
<b>Los Angeles</b>	1,554,892.37	-	1,554,892.37	198,341.44	-	198,341.44
<b>Monterey Bay</b>	1,917,500.00	-	1,917,500.00	995,000.00	-	995,000.00
<b>Northridge</b>	2,932,195.79	-	2,932,195.79	1,106,111.28	-	1,106,111.28
<b>Pomona</b>	4,055,369.91	-	4,055,369.91	658,485.78	-	658,485.78
<b>Sacramento</b>	5,955,571.69	-	5,955,571.69	2,056,992.06	-	2,056,992.06
<b>San Bernardino</b>	4,036,617.52	-	4,036,617.52	1,815,050.84	-	1,815,050.84
<b>San Diego</b>	9,141,657.81	-	9,141,657.81	2,112,610.76	-	2,112,610.76
<b>San Francisco</b>	2,413,725.00	-	2,413,725.00	1,231,775.00	-	1,231,775.00
<b>San Jose</b>	6,144,952.68	-	6,144,952.68	2,348,346.68	-	2,348,346.68
<b>San Luis Obispo</b>	3,929,996.75	-	3,929,996.75	1,700,621.75	-	1,700,621.75
<b>San Marcos</b>	2,049,581.54	-	2,049,581.54	430,453.84	-	430,453.84
<b>Sonoma</b>	815,773.88	-	815,773.88	68,222.25	-	68,222.25
<b>Stanislaus</b>	2,055,150.00	-	2,055,150.00	1,086,525.00	-	1,086,525.00
<b>Total</b>	63,815,632.89	-	63,815,632.89	20,325,702.60	-	20,325,702.60

(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 2024-01 Attachment 17 for Other Direct Costs.

(3) November debt service 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 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) May debt service consist of interest payments only.

**THE CALIFORNIA STATE UNIVERSITY STUDENT UNION PROGRAM (1)**  
**2024/25 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	Debt Management Software & Services Fees	2024/25 Total Direct Cost Allocation	2023/24 Rating Agency Fees Credit	2024/25 Net Direct Cost Allocation	Net Semi-Annual Transfer Amount (4)(5)
Bakersfield	1,146.12	2,446.00	-	-	351.00	304.96	4,248.08	(200.00)	4,048.08	2,024.04
Channel Islands	784.39	2,446.00	-	-	350.00	215.17	3,795.56	(200.00)	3,595.56	1,797.78
Chico	4,132.71	2,446.00	-	-	351.00	1,060.83	7,990.54	(200.00)	7,790.54	3,895.27
Dominguez Hills	1,074.13	2,446.00	-	-	351.00	310.71	4,181.84	(200.00)	3,981.84	1,990.92
East Bay	1,976.70	2,446.00	-	-	351.00	554.52	5,328.22	(200.00)	5,128.22	2,564.11
Fresno	5,116.04	2,446.00	-	110.74	351.00	1,303.98	9,327.76	(200.00)	9,127.76	4,563.88
Fullerton	1,404.89	5,801.00	-	-	351.00	360.91	7,917.80	(200.00)	7,717.80	3,858.90
Humboldt	301.50	2,446.00	-	-	349.00	77.62	3,174.12	(200.00)	2,974.12	1,487.06
Long Beach	4,205.73	5,801.00	6,250.00	-	351.00	1,119.99	17,727.72	(200.00)	17,527.72	8,763.86
Los Angeles	1,668.95	2,446.00	-	-	351.00	485.85	4,951.80	(200.00)	4,751.80	2,375.90
Monterey Bay	3,076.69	2,446.00	-	1.57	351.00	900.06	6,775.32	(200.00)	6,575.32	3,287.66
Northridge	3,496.42	5,801.00	-	-	351.00	937.10	10,585.52	(200.00)	10,385.52	5,192.76
Pomona	4,425.81	5,801.00	-	-	351.00	1,286.51	11,864.32	(200.00)	11,664.32	5,832.16
Sacramento	7,301.92	5,801.00	-	-	351.00	2,011.42	15,465.34	(200.00)	15,265.34	7,632.67
San Bernardino	6,245.27	2,446.00	-	139.08	351.00	1,883.49	11,064.84	(200.00)	10,864.84	5,432.42
San Diego	12,582.41	5,801.00	-	158.72	351.00	3,259.01	22,152.14	(200.00)	21,952.14	10,976.07
San Francisco	4,105.34	5,801.00	-	-	351.00	1,134.80	11,392.14	(200.00)	11,192.14	5,596.07
San Jose	9,209.76	5,801.00	-	87.47	351.00	2,685.69	18,134.92	(200.00)	17,934.92	8,967.46
San Luis Obispo	4,371.29	5,801.00	-	-	351.00	1,217.73	11,741.02	(200.00)	11,541.02	5,770.51
San Marcos	2,742.70	2,446.00	-	-	351.00	805.08	6,344.78	(200.00)	6,144.78	3,072.39
Sonoma	703.58	2,446.00	-	-	350.00	193.94	3,693.52	(200.00)	3,493.52	1,746.76
Stanislaus	3,122.97	2,446.00	-	-	351.00	986.53	6,906.50	(200.00)	6,706.50	3,353.25
<b>Total</b>	<b>83,195.32</b>	<b>84,007.00</b>	<b>6,250.00</b>	<b>497.58</b>	<b>7,718.00</b>	<b>23,095.90</b>	<b>204,763.80</b>	<b>(4,400.00)</b>	<b>200,363.80</b>	<b>100,181.90</b>
<b>CSU Fund</b>	<b>534</b>	<b>534</b>	<b>534</b>	<b>534</b>	<b>534</b>	<b>534</b>		<b>534</b>		

**CAMPUS ENTRIES (FIRMS):**

DEBIT OBJECT CODE	660014	613001	660090	660090	660003	616003	660003
CREDIT OBJECT CODE	101100	101100	101100	101100	101100	101100	101100

**CHANCELLORS OFFICE ENTRIES (FIRMS):**

DEBIT OBJECT CODE	101100	101100	101100	101100	101100	101100	101100
CREDIT OBJECT CODE	660014	613001	660090	660090	660003	616003	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 2024-01 Attachment 16 for Debt Service.
- (3) Only programs that have had work performed by Financial Advisor (through Financing and Treasury) are charged a portion of the retainer fee for this period.
- (4) The direct costs will be passed down to campuses through a semi-annual Interagency Financial Transaction (IFT) on October 1 and April 1. The charges should initially pass through the State Univeristy 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 STUDENT RECREATION COMPLEX (1)  
2024/25 Debt Service (2)**

	<b>Debt Service 11/1/2024 Payment (3)</b>	<b>11/1/2024 Capitalized Interest and/or CP Redemption (4)</b>	<b>Total Net Transfer Amount due on October 1, 2024 (5)(6)</b>		<b>Debt Service 5/1/2025 Payment (7)</b>	<b>5/1/2025 Capitalized Interest and/or CP Redemption (4)</b>	<b>Total Net Transfer Amount due on April 1, 2025 (5)(6)</b>
<b>Stanislaus</b>	714,025.00	-	714,025.00		227,150.00	-	227,150.00
<b>Total</b>	714,025.00	-	714,025.00		227,150.00	-	227,150.00

(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 2024-01 Attachment 19 for Other Direct Costs.

(3) November debt service 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 Transfer (IFT) on October 1 and April 1.

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

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

(7) May debt service consist of interest payments only.

**THE CALIFORNIA STATE UNIVERSITY STUDENT RECREATION COMPLEX (1)**  
**2024/25 Centrally Paid Direct Program Costs (2)**

	Estimated State Treasurer's Bond Services	Rating Agency Surveillance Fees	Debt Management Software & Services Fees	2024/25 Total Direct Cost Allocation	2023/24 Rating Agency Fees Credit	2024/25 Net Direct Cost Allocation	Net Semi-Annual Transfer Amount (3)(4)
<b>Stanislaus</b>	841.61	350.00	226.45	1,418.06	(200.00)	1,218.06	609.03
<b>Total</b>	841.61	350.00	226.45	1,418.06	(200.00)	1,218.06	609.03
<b>CSU Fund</b>	<b>534</b>	<b>534</b>	<b>534</b>		<b>534</b>		

**CAMPUS ENTRIES (FIRMS):**

DEBIT OBJECT CODE	660014	660003	616003	660003
CREDIT OBJECT CODE	101100	101100	101100	101100

**CHANCELLORS OFFICE ENTRIES (FIRMS):**

DEBIT OBJECT CODE	101100	101100	101100	101100
CREDIT OBJECT CODE	660014	660003	616003	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 2024-01 Attachment 18 for Debt Service.

(3) The direct costs will be passed down to campuses through a semi-annual Interagency Financial Transaction (IFT) on October 1 and April 1. The charges should initially pass through the State University Trust (0948) and then allocated to the appropriate program and State/CSU fund.

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

**THE CALIFORNIA STATE UNIVERSITY HEALTH CENTER FACILITIES FUND (1)**  
**2024/25 Debt Service (2)**

	<b>Debt Service 11/1/2024 Payment <u>Including</u> Capitalized Interest and/or CP Redemption (3)</b>	<b>11/1/2024 Capitalized Interest CP Redemption (4)</b>	<b>Total Net Transfer Amount due on October 1, 2024 (5)(6)</b>	<b>Debt Service 5/1/2025 Payment <u>Including</u> Capitalized Interest and/or CP Redemption (7)</b>	<b>5/1/2025 Capitalized Interest and/or CP Redemption (4)</b>	<b>Total Net Transfer Amount due on April 1, 2025 (5)(6)</b>
Bakersfield	-	-	-	-	-	-
Channel Islands	-	-	-	-	-	-
Chico	-	-	-	-	-	-
Dominguez Hills	-	-	-	-	-	-
East Bay	-	-	-	-	-	-
Fresno	-	-	-	-	-	-
Fullerton	-	-	-	-	-	-
Humboldt	-	-	-	-	-	-
Long Beach	-	-	-	-	-	-
Los Angeles	-	-	-	-	-	-
Maritime Academy	-	-	-	-	-	-
Monterey Bay	-	-	-	-	-	-
Northridge	-	-	-	-	-	-
Pomona	-	-	-	-	-	-
Sacramento	-	-	-	-	-	-
San Bernardino	303,468.70	-	303,468.70	134,343.70	-	134,343.70
San Diego	948,175.46	-	948,175.46	110,824.93	-	110,824.93
San Francisco	233,431.25	(233,431.25)	-	233,431.25	(233,431.25)	-
San Jose	786,436.55	-	786,436.55	243,186.55	-	243,186.55
San Luis Obispo	-	-	-	-	-	-
San Marcos	169,678.52	-	169,678.52	51,803.52	-	51,803.52
Sonoma	-	-	-	-	-	-
Stanislaus	-	-	-	-	-	-
<b>Total</b>	<b>2,441,190.48</b>	<b>(233,431.25)</b>	<b>2,207,759.23</b>	<b>773,589.95</b>	<b>(233,431.25)</b>	<b>540,158.70</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 2024-01 Attachment 21 for Other Direct Costs.
- (3) November debt service 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 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) May debt service consist of interest payments only.

**THE CALIFORNIA STATE UNIVERSITY HEALTH CENTER FACILITIES FUND (1)**  
**2024/25 Centrally Paid Direct Program Costs (2)**

	Estimated State Treasurer's Bond Services	Rating Agency Surveillance Fees	Debt Management Software & Services Fees	2024/25 Total Direct Cost Allocation	2023/24 Rating Agency Fees Credit	2024/25 Net 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	345.41	350.00	96.31	791.72	(200.00)	591.72	295.86
San Diego	1,026.32	351.00	299.10	1,676.42	(200.00)	1,476.42	738.21
San Francisco	721.26	350.00	201.68	1,272.94	-	1,272.94	636.47
San Jose	1,478.48	351.00	490.50	2,319.98	(200.00)	2,119.98	1,059.99
San Luis Obispo	-	-	-	-	-	-	-
San Marcos	315.12	350.00	104.60	769.72	(200.00)	569.72	284.86
Sonoma	-	-	-	-	-	-	-
Stanislaus	-	-	-	-	-	-	-
<b>Total</b>	<b>3,886.59</b>	<b>1,752.00</b>	<b>1,192.19</b>	<b>6,830.78</b>	<b>(800.00)</b>	<b>6,030.78</b>	<b>3,015.39</b>
<b>CSU Fund</b>	<b>452</b>	<b>452</b>	<b>452</b>		<b>452</b>		

**CAMPUS ENTRIES (FIRMS):**

DEBIT OBJECT CODE	660014	660003	616003	660003
CREDIT OBJECT CODE	101100	101100	101100	101100

**CHANCELLORS OFFICE ENTRIES (FIRMS):**

DEBIT OBJECT CODE	101100	101100	101100	101100
CREDIT OBJECT CODE	660014	660003	616003	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 2024-01 Attachment 20 for Debt Service.
- (3) The direct costs will be passed down to campuses through a semi-annual Interagency Financial Transaction (IFT) Request 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 the Accounting process.

<b>Campus</b>	<b>Project</b>	<b>Type</b>	<b>Series</b>	<b>Principal 11/1/2024</b>	<b>Interest 11/1/2024</b>	<b>Interest 5/1/2025</b>
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			
Channel Islands	Ref. of Series 2005A/BAN Pay-Off	Lease	2014-A			
Channel Islands	Ref. of 2007A/CRef. of 2001 East Campus Community Infrastructure	Lease	2017-C	1,550,000.00	573,453.85	534,696.15
Channel Islands	Ref of Ser 13A/14A - BAN Pay-off (05A)	Lease	2021-B	250,000.00	45,028.08	44,324.33
<b>Channel Islands Total</b>				<b>1,800,000.00</b>	<b>735,901.54</b>	<b>696,431.62</b>
Chico	Research Foundation Auxiliary Organization Bonds, Series 2003 Current Refunding	Loan	2014-A	135,000.00	3,375.00	
Chico	Ref of Ser 14A - Research Foundation Auxiliary Organization Bonds, Series 2003	Loan	2021-B	40,000.00	11,548.58	11,435.98
<b>Chico Total</b>				<b>175,000.00</b>	<b>14,923.58</b>	<b>11,435.98</b>
East Bay	East Bay Foundation 1998 Bond Refunding	Loan	2013-A			
East Bay	Ref of Ser 13A East Bay Foundation 1998 Bonds	Loan	2021-B	315,000.00	886.73	
<b>East Bay Total</b>				<b>315,000.00</b>	<b>886.73</b>	<b>0.00</b>
Fresno	Refunding of SRB 2005A/Ref. of Fresno Aux Event Center Senior/Subordinate 2002 Bonds	Lease	2015-A	5,085,000.00	610,027.56	491,447.44
Fresno	Refunding of Fresno Association 2001 Bonds/Taxable Advance Refunding of Portion of Series 2011A	Loan	2020-B	560,000.00	4,608.80	
<b>Fresno Total</b>				<b>5,645,000.00</b>	<b>614,636.36</b>	<b>491,447.44</b>
Fullerton	Auxiliary Services Corp.-Western State University College of Law Acquisition	Loan	2015-A	265,000.00	250,437.50	244,262.50
Fullerton	Refunding of SRB 2008A/Auxiliary Services Corporation - University Police Building	Lease	2016-A	180,000.00	90,675.00	86,175.00
Fullerton	Ref. 2010A/Auxiliary Services Corp. 2000A Ref. (Taxable)	Loan	2019-B	145,000.00	14,016.53	12,438.20
Fullerton	Ref. 2010A/Auxiliary Services Corp. 2000B Ref. (Taxable)	Loan	2019-B	80,000.00	8,177.60	7,306.80
Fullerton	Ref. 2010A/Auxiliary Services Corp. 2000A Ref. (Tax-Exempt)	Loan	2020-A	560,000.00	114,875.00	100,875.00
Fullerton	Ref. 2010A/Auxiliary Services Corp. 2000B Ref. (Tax-Exempt)	Loan	2020-A	320,000.00	65,000.00	57,000.00
<b>Fullerton Total</b>				<b>1,550,000.00</b>	<b>543,181.63</b>	<b>508,057.50</b>
Long Beach	Refunding of SRB 2008A/Forty Niner Shops, Inc. - Outpost Food Services Replacement Bldg.	Loan	2016-A	115,000.00	59,075.00	56,200.00
Long Beach	Refunding of SRB 2008A/Foundation Brooks College Acq. & Office Building Refinancing	Loan	2016-A	475,000.00	130,875.00	119,000.00
Long Beach	Refunding of SRB 2009A/Long Beach Foundation - CSU Long Beach Residential Learning College					
Long Beach	Renovation	Loan	2016-A	580,000.00	202,250.00	187,750.00
Long Beach	SRB 18A - Refunding of SRB 08A - Long Beach Fdtn 1998A Curr Refdg	Loan	2018-A	250,000.00	68,500.00	62,250.00
Long Beach	SRB 18A - Refunding of SRB 08A - Long Beach Fdtn 1998B Curr Refdg	Loan	2018-A	80,000.00	23,000.00	21,000.00
<b>Long Beach Total</b>				<b>1,500,000.00</b>	<b>483,700.00</b>	<b>446,200.00</b>
Los Angeles	Auxiliary Services, Inc. Commercial Loan Refinancing	Loan	2015-A	120,000.00	19,675.00	16,875.00
Los Angeles	Refunding of SRB 2005A/Refunding of Los Angeles UAS 2001 Bonds	Lease	2015-A	1,175,000.00	270,388.95	242,911.05
Los Angeles	UAS Rongxiang Xu Bioscience Innovation Ctr (Taxable)	Loan	2018-B	100,000.00	83,912.73	82,276.73
<b>Los Angeles Total</b>				<b>1,395,000.00</b>	<b>373,976.68</b>	<b>342,062.78</b>
Monterey Bay	Refunding of SRB 2005C/Refunding of Foundation Series 1998	Lease	2015-A			
Monterey Bay	Refunding of SRB 2005C/Refunding of Foundation Series 1999	Lease	2015-A			
Monterey Bay	Refunding of SRB 2005C/Refunding of Foundation Series 2001	Lease	2015-A	1,220,000.00	221,410.90	190,907.85
Monterey Bay	Promontory Student Housing Acquisition	Loan	2017-A	1,265,000.00	1,320,900.00	1,289,275.00
Monterey Bay	Ref. of Series 2011A/Ref. of Series 2003A/Auxiliary Student Housing Renovation (140 beds)	Lease	2020-D	255,000.00	873.38	
Monterey Bay	Ref. of Series 2011A/Ref. of Series 2003A/New Foundation Student Housing (708 beds)	Lease	2020-D	1,535,000.00	5,257.38	25,462.73
Monterey Bay	Ref. of Series 2012A/Ref. of Series 2003A/Auxiliary Student Housing Renovation (140 beds)	Lease	2020-D	75,000.00	25,719.61	
Monterey Bay	Ref. of Series 2012A/Ref. of Series 2003A/New Foundation Student Housing (708 beds)	Lease	2020-D	480,000.00	180,619.58	178,975.58
Monterey Bay	University Corporation at Monterey Bay Capital Improvement Project	Loan	2021-A	260,000.00	254,550.00	248,050.00
<b>Monterey Bay Total</b>				<b>5,090,000.00</b>	<b>2,009,330.85</b>	<b>1,932,671.16</b>
Northridge	The University Corp.-9324 Reseda Blvd. Building Acquisition	Loan	2015-A	70,000.00	63,500.00	61,850.00
Northridge	Ref. of 2007A/University Corporation, Bookstore Series 1996 Refunding (a portion)	Lease	2017-A	275,000.00	14,000.00	7,125.00
Northridge	SRB 18A - Refunding of SRB 08A - Northridge Univ Corp 96 Curr Refdg	Loan	2018-A	205,000.00	10,625.00	5,500.00
Northridge	Ref. of Series 2011A/Ref. of Series 2003A/Sierra Center (Auxiliary) Food Services Facility	Lease	2020-D	260,000.00	890.50	
Northridge	Ref. of Series 2012A/Ref. of Series 2003A/Sierra Center (Auxiliary) Food Services Facility	Lease	2020-D	75,000.00	25,918.16	25,661.28
<b>Northridge Total</b>				<b>885,000.00</b>	<b>114,933.66</b>	<b>100,136.28</b>



<b>Campus</b>	<b>Project</b>	<b>Type</b>	<b>Series</b>	<b>Principal 11/1/2024</b>	<b>Interest 11/1/2024</b>	<b>Interest 5/1/2025</b>
Pomona	Ref. of Series 2005A/Foundation University Village Phase III (474 beds & parking)	Lease	2013-A			
Pomona	Ref. of Series 2005A/Foundation University Village Phase III (474 beds & parking)	Lease	2014-A			
Pomona	Ref. of 2007A/Cal Poly Pomona Foundation, Center Training, Tech. & Incub., Series 2000 Refunding	Lease	2017-A	290,000.00	7,250.00	
Pomona	Ref of Ser 13A/14A - Foundation Univ Village Ph III 474 beds & parking (05A)	Lease	2021-B	1,070,000.00	144,977.93	141,965.88
<b>Pomona Total</b>				<b>1,360,000.00</b>	<b>152,227.93</b>	<b>141,965.88</b>
Sacramento	University Enterprises Bookstore (Taxable Portion)	Lease	2007-B	615,000.00	69,154.04	52,406.20
Sacramento	Refunding of Sacramento UEI 2005A Bonds	Loan	2015-A	600,000.00	187,041.24	199,293.01
Sacramento	Refunding of SRB 2007A/Sacramento Bookstore Project (Tax-Exempt portion)	Lease	2015-A	35,000.00	200,169.49	172,040.01
Sacramento	UEI Folsom Hall Refi/Taxable Advance Refunding of Portion of Series 2011A	Loan	2020-B	925,000.00	256,121.38	248,508.63
Sacramento	University Enterprises Inc - Nine Ten Place Faculty and Staff Housing	Loan	2023-A		339,781.25	339,781.25
<b>Sacramento Total</b>				<b>2,175,000.00</b>	<b>1,052,267.40</b>	<b>1,012,029.10</b>
San Diego	Aztec Shops Ltd. Albert's College Apartment Acquisition - Part 2	Loan	2010-B	775,000.00	551,060.11	529,170.23
San Diego	Aztec Shops Ltd. Insured Student Residence Revenue Bonds Series 2001 - Tax Exempt	Loan	2012-A			
San Diego	SDSU Foundation Auxiliary Organization Insured Revenue Bonds Series 2002A - Tax Exempt	Loan	2012-A			
San Diego	SDSU Foundation Auxiliary Organization Insured Revenue Bonds Series 2002A - Taxable	Loan	2012-B	370,000.00	130,474.89	122,757.48
San Diego	SDSU Foundation Auxiliary Organization Insured Revenue Bonds Series 2002B - Taxable	Loan	2012-B	340,000.00	120,686.67	113,594.92
San Diego	Ref. of Series 2005A/Foundation Bioscience Center	Lease	2013-A			
San Diego	Ref. of Series 2005A/Foundation Bioscience Center	Lease	2014-A			
San Diego	San Diego Aztec Shops, Ltd. - University Towers Renovation	Loan	2014-A	220,000.00	5,500.00	
San Diego	San Diego Aztec Shops, Ltd. - College West Apartments Acquisition Project	Loan	2014-A	75,000.00	1,875.00	
San Diego	Ref. SRB 2010A/Aztec Shops Ltd. Albert's College Apartment Acquisition - Part 1	Loan	2020-A			
San Diego	Ref. SRB 2010A/Aztec Shops Ltd. Series 2000 Ref.	Loan	2020-A	840,000.00	201,375.00	180,375.00
San Diego	Ref. SRB 2010A/Aztec Shops Ltd., Student Housing Refunding, Series 1998	Loan	2020-A	295,000.00	50,500.00	43,125.00
San Diego	Ref. 2010A/Research Foundation, Office Building Refunding, Series 1999	Loan	2020-A			
San Diego	Ref. of Series 2012A/Aztec Shops Ltd. Insured Student Residence Revenue Bonds Series 2001 - Tax Exempt	Loan	2020-D	540,000.00	25,118.43	23,268.93
San Diego	Exempt	Loan	2020-D	670,000.00	83,673.38	81,378.63
San Diego	Mission Valley Real Property Acquisition and Site Development (Campus)	Loan	2020-E			
San Diego	Multi-Use Stadium at Mission Valley	Loan	2020-E			
San Diego	Ref of Ser 13A/14A - Bioscience Center (05A)	Lease	2021-B	300,000.00	40,261.21	39,416.71
San Diego	Ref of Ser 14A - San Diego Aztec Shops, Ltd. - University Towers Renovation Project	Loan	2021-B		91,577.17	91,577.17
San Diego	Ref of Ser 14A - San Diego Aztec Shops, Ltd. - College West Apartments Acquisition Project	Loan	2021-B		31,328.83	31,328.83
San Diego	Aztec Shops Inc - Viva 5750 Apartments Acquisition	Loan	2023-A	500,000.00	869,181.25	856,681.25
<b>San Diego Total</b>				<b>4,925,000.00</b>	<b>2,202,611.94</b>	<b>2,112,674.15</b>
San Jose	Spartan Athletic Center	Loan	2021-B	1,080,000.00	522,831.91	519,791.71
<b>San Jose Total</b>				<b>1,080,000.00</b>	<b>522,831.91</b>	<b>519,791.71</b>
San Luis Obispo	Refunding of SRB 2009A/Cal Poly Corporation - The Technology Park Pilot Building	Loan	2016-A	105,000.00	39,675.00	37,050.00
San Luis Obispo	Vista Grande Replacement Building	Loan	2018-A	440,000.00	537,375.00	526,375.00
San Luis Obispo	Dining Complex Renovation	Loan	2021-A	240,000.00	234,400.00	228,400.00
<b>San Luis Obispo Total</b>				<b>785,000.00</b>	<b>811,450.00</b>	<b>791,825.00</b>
San Marcos	Ref. of Series 2005A/Student Housing Refinancing (475 beds)	Lease	2013-A			
San Marcos	Ref. of Series 2005A/Student Housing Refinancing (475 beds)	Lease	2014-A			
San Marcos	Extended Learning Building and Parking Structure (ELB/TE Portions)	Loan	2018-A	895,000.00	1,088,750.00	1,066,375.00
San Marcos	Extended Learning Building and Parking Structure (Pkg/TE Portions)	Loan	2018-A	95,000.00	80,000.00	77,625.00
San Marcos	Extended Learning Building and Parking Structure (ELB/Taxable Portions)	Loan	2018-B	15,000.00	12,742.80	12,497.40
San Marcos	Extended Learning Building and Parking Structure (Pkg/Taxable Portions)	Loan	2018-B	70,000.00	42,003.58	40,858.38
San Marcos	Ref of Ser 13A/14A - Student Housing Acquisition 475 beds (05A)	Lease	2021-B	1,265,000.00	95,365.76	91,804.78
<b>San Marcos Total</b>				<b>2,340,000.00</b>	<b>1,318,862.14</b>	<b>1,289,160.56</b>
Stanislaus	Auxiliary & Business Services, Residential Life Village, Series 1995 Refunding	Loan	2008-A	0.00	0.00	0.00
Stanislaus	Auxiliary and Business Services University Bookstore	Lease	2008-A	0.00	0.00	0.00
Stanislaus	SRB 18A - Refunding of SRB 08A - Stanislaus Fdtn 1995 COPs Curr Refdg	Loan	2018-A	0.00	0.00	0.00
<b>Stanislaus Total</b>				<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Grand Total</b>				<b>31,020,000.00</b>	<b>10,951,722.35</b>	<b>10,395,889.16</b>