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Date: February 13, 2017  
To: Vice Presidents for Administration/Finance  
From: Mary Ek, Assistant Vice Chancellor/Controller, Financial Services  
Subject: 2017/2018 Centrally Paid Costs

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Each year the Chancellor's Office allocates centrally paid costs to the campuses. The indirect costs are comprised of the Department of Finance (DOF) state pro rata charges, CALPERS dental annuitant costs and the Chancellor's Office (CO) overhead expenses. In an effort to provide timely information for budgeting purposes, we will be disseminating the direct costs and debt service schedule separately as the upcoming bond sale may affect those schedules. You may use last year's schedules as a placeholder until we publish the 2017/18 costs.

DOF State Pro Rata represent General Fund recoveries of statewide general administrative costs (i.e., indirect costs incurred by central service agencies) from special funds, per Government Code sections 11010, 11270 through 11275. The Department of Finance (DOF) charges the Chancellor's Office; we in turn pass this expense on to the campuses. All billable funds reporting employer-paid retirement expenditures will be included for the distribution of the State Pro Rata assessment. Campuses will be charged \$18,572,102 in three equal installments on or about August, November and March during fiscal year 2017/18. Each campus' portion of the assessment can be found on the attached schedules. Additionally, the embedded Excel workbook can be utilized to determine the campus health portion of the assessment.

Dental annuitant costs will be assessed in four quarterly installments based on actual costs incurred and processed on or about September, January, April, and June. Again, the embedded Excel workbook can be utilized to determine the campus dental portion of the assessment.

Please ensure that the appropriate fiscal personnel at your campus are provided this information as they will need it to develop and account for next year's budget.

If you have any questions, please contact Kelly Cox at (562) 951-4611 or [kcox@calstate.edu](mailto:kcox@calstate.edu).

Thank you for your assistance in this process.

ME:KC:mc

Attachments:

- [2017/18 Dental Annuitant Workbook](#)
- [2017/18 State Pro Rata Health-Only Workbook](#)
- [2017/18 State Pro-Rata Indirect Costs Worksheets](#)

Cc: *Vice Presidents for Student Affairs*  
*AVPs for Business and Finance*  
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