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Date: October 23, 2015

FS 2015-02

To: Vice Presidents for Administration/Finance

From: Jean Gill, Interim Assistant Vice Chancellor/Controller, Financial Services

Subject: **2015/16 Centrally Paid Dental Annuitant Indirect Costs**

Beginning with the 2015/16 fiscal year, the Chancellor's office will allocate Dental Annuitant costs to CSU Auxiliary Enterprises. The purpose of this memorandum is to provide a summary of the total costs that will be charged to your campus during the 15/16 fiscal year.

Campuses will be charged approximately \$1,066,000, which will be assessed in four quarterly installments of \$266,500 and billed on or about October 28<sup>th</sup>, January 15<sup>th</sup>, April 15<sup>th</sup>, and June 30<sup>th</sup>. Each campus' portion of the quarterly assessment can be found on the attached summary as well as attachments by program.

Dental Annuitant costs will utilize similar methodology as the Department of Finance State Pro Rata charges. Campuses' employee retirement costs (FIRMS object code 603005) from the previous two fiscal years will be used as the cost driver to determine the prorated share of the actual dental annuitant costs. All billable special revenue CSU funds reporting employer-paid retirement expenditures will be included for the allocation. A deviation from the State Pro Rata method, is that exact costs are not known to the Chancellor's Office in advance; therefore, distribution will be done quarterly on an actual basis as expenses are incurred.

**CSU Campuses**  
Bakersfield  
Channel Islands  
Chico  
Dominguez Hills  
East Bay

Fresno  
Fullerton  
Humboldt  
Long Beach  
Los Angeles  
Maritime Academy

Monterey Bay  
Northridge  
Pomona  
Sacramento  
San Bernardino  
San Diego

San Francisco  
San José  
San Luis Obispo  
San Marcos  
Sonoma  
Stanislaus

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

Thank you for your assistance in this process.

JG:KC:dr

Attachments 1

Distribution of attachments:

- Vice Presidents for Student Affairs
- AVPs for Business and Finance
- Steve Relyea
- Budget Officers
- Accounting Officers
- Housing Officers
- Parking Officers
- Student Union Directors
- Extended Education Administrators

FY15/16 DENTAL ANNUITANT

Campus	Agency Code	Campus Total	Continuing Education	Housing Program	Parking Program	Student Union Program	TF - Misc Trust
			Indirect	Indirect	Indirect	Indirect	Indirect
Chancellor's Office	6620	3,197	2,339	-	-	-	858
Bakersfield	6650	12,381	7,044	2,846	1,020	-	1,471
San Bernardino	6660	31,309	16,317	9,597	5,395	-	-
Stanislaus	6670	27,246	7,084	5,004	4,592	1,560	9,006
Chico	6680	35,504	8,997	26,043	464	-	-
Dominguez Hills	6690	40,756	28,799	6,535	5,111	-	311
Fresno	6700	14,663	7,005	-	7,346	-	312
Fullerton	6710	61,206	40,197	11,706	9,303	-	-
East Bay	6720	28,939	18,772	6,564	3,242	92	269
Humboldt	6730	24,625	4,880	18,811	606	-	328
Long Beach	6740	80,718	51,319	20,389	8,580	-	430
Los Angeles	6750	36,956	18,735	8,639	8,793	-	789
Maritime Academy	6752	11,116	3,456	7,636	-	-	24
Monterey Bay	6756	12,682	8,944	-	2,925	719	94
Northridge	6760	89,350	37,899	29,452	16,748	-	5,251
Pomona	6770	35,860	9,228	16,739	9,409	-	484
Sacramento	6780	75,508	48,778	16,615	9,027	-	1,088
San Diego	6790	45,033	17,296	25,482	2,255	-	-
San Francisco	6800	119,153	43,157	48,028	4,092	-	23,876
San Jose	6810	116,025	61,907	29,564	9,402	-	15,152
San Luis Obispo	6820	88,382	13,012	66,508	6,920	-	1,942
Sonoma	6830	31,813	13,154	2,652	1,582	6,624	7,801
San Marcos	6840	43,702	31,583	-	9,799	-	2,320
Channel Islands	6850	-	-	-	-	-	-
		<b>1,066,124</b>	<b>499,902</b>	<b>358,810</b>	<b>126,611</b>	<b>8,995</b>	<b>71,806</b>