

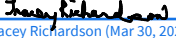
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**Coded Memo: FS 2023-01**

Date: March 30, 2023

To: Chief Administration and Business Officers (CABO)

From: Tracey L. Richardson, Assistant Vice Chancellor/Controller, Financial Services   
Tracey Richardson (Mar 30, 2023 15:56 PDT)

Subject: 2023/2024 Centrally Paid Costs

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Each year the Chancellor's Office allocates centrally paid costs to the campuses. This includes indirect costs, direct costs, and debt service amounts. The accompanying schedules were created to assist the appropriate fiscal personnel at your campus in developing next year's budget.

The largest costs passed down to the campuses are health and dental benefits for retired annuitants related to special funds. In addition, this year's costs also include a portion of the Pension Loan repayment for SB 84.

The Chancellor's Office overhead represents recoveries of the Business and Finance Division for providing services to Auxiliary Enterprises and Auxiliary Organizations per the CSU Cost Allocation/Reimbursement policy. The fiscal year 23/24 calculations for cost recovery resulted in a total amount of \$2,204,200.

Thank you for your assistance in this process.

TR:LK:kh

**Attachments:**

- FY2023/2024 Centrally Paid Costs Schedules
- FY2023/2024 Dental Annuitant Costs
- FY2023/2024 State Pro Rata Costs
- Pension Loan Repayment Allocation

**Cc:** *Brad Wells, Assoc. Vice Chancellor*  
*Chief Administration and Business Officers (CABO)*  
*Financial Officer's Association (FOA)*  
*Financial Standards Advisory Committee (FSAC)*  
*Financing and Treasury*