

Department of Finance Fiscal Systems and Consulting Unit

**Pro Rata/SWCAP Training for
Central Service Agencies**

2026-27 Plan



Agenda

- Central Service Agency/Functions
- Central Service Costs Allocation
- Definition of Workload
- Definition of Expenditures
- Workload and Expenditure Spreadsheets
- Data Analysis
- Transmittal Instructions

Course Objectives

To understand:

- Cost Allocation Plan Development
- How to complete workload and expenditure spreadsheets
- CSA/FSCU analysis
- Due dates

What is a Central Service Agency (CSA) Cost?



Central Service Agency Costs

State Administrative Manual (SAM) 9215

Central service costs are those amounts expended by central service departments and the Legislature for the **overall administration of state government and for providing centralized services to state agencies/departments**. These functions are necessary for state operations and are centralized to provide efficient and consistent statewide policies and services.



Central Services (Functions 004 – 212)

Function Code	Function Name	Workload Unit	Workload Source
Department of Finance (Finance)			
004	Audits	Hours	Finance
005	Budgets	Hours	Finance
011	Fiscal Systems & Consulting Unit	Dollars*	Governor's Budget (GB)
Various			
105	Department of Technology	Dollars*	GB
110	FI\$Cal Project (SWCAP only)	Dollars*	GB
115	Department of FI\$Cal	Users	FISCal
150	DGS - Contracted Fiscal Services	Hours	DGS
State Controller's Office (SCO)			
201	Accounting and Reporting Division	Records/ Transactions	SCO
202	Claim Audits	Warrants	SCO
203	Payroll Disbursements	Warrants	SCO
204	General Disbursements	Warrants	SCO
205	Field Audits	Hours	SCO
211	Personnel/Payroll Services and Information Systems	Positions	SCO
212	Controller California State Payroll	Positions	SCO

Central Services (Functions 301 - 602)

Function Code	Function Name	Workload Unit	Workload Source
State Treasurer's Office (STO)			
301	Investment (Pro Rata only)	SMIF Dollars	SCO
302	Items Processing	Warrants	SCO
303	Centralized Treasury/Security Management/Public Finance Division	Dollars*	GB
State Personnel Board (SPB)			
400	State Personnel Board	Positions	SCO
405	Compliance Review Unit	Hours	SPB
Various			
410	Human Resources (CalHR)	Positions	SCO
510	Office of Administrative Law	Hours	OAL
520	California State Library	Dollars*	GB
600	Health Benefits for Annuitants (Retired Employees)	HB Costs for Active Employees	SCO/PERS
601	Dental Benefits for Annuitants (Retired Employees)	DB Costs for Active Employees	SCO/PERS
602	Health Benefits for CA State Universities (Retired Employees)	HB Costs for Active Employees	SCO/PERS/ CalHR

Central Services (Functions 605 - 815)

Function Code	Function Name	Workload Unit	Workload Source
Department of Justice (DOJ) - SWCAP Only			
605	Legal	Hours	DOJ
607	Tort Liability	Hours	DOJ
Various			
700	Secretary, Health and Human Services Agency	Dollars* for Agency departments	GB
799	California State Auditor	Hours	State Auditor
800	Legislature (Pro Rata only)	Actual/Estimate Total Dollars	Finance
805	Legislative Counsel Bureau (Pro Rata only)	Actual/Estimate Total Dollars	Finance
810	Governor's Office (Pro Rata only)	Actual/Estimate Total Dollars	Finance
815	Office of Planning and Research (Pro Rata only)	Actual/Estimate Total Dollars	Finance

*State Operation dollars



Central Service Costs Allocation

Pro Rata and SWCAP Plans

Central service agency costs are allocated through

- Pro Rata for recovery from special funds
- SWCAP for recovery from federal funds

Pro Rata and SWCAP Plans Department Allocation

The Plan distributes CSA costs to each state department based on workload.

The total allocation for each department is calculated using the formula below.

1. $PY \text{ Actual} - PY \text{ Estimate} = \text{Roll-Forward}$
2. $\text{Roll-Forward} + BY \text{ Estimate} = \text{Total Allocation}$

PY = Prior Year

BY = Budget Year

Pro Rata and SWCAP Plans

Fund Allocation

Pro Rata – further allocates proportionately to all funds in the department based on each fund's percentage of total departmental funding.

SWCAP – allocates proportionately to the federal fund based on its percentage of total departmental funding.

Pro Rata and SWCAP Plans

Fund Classification

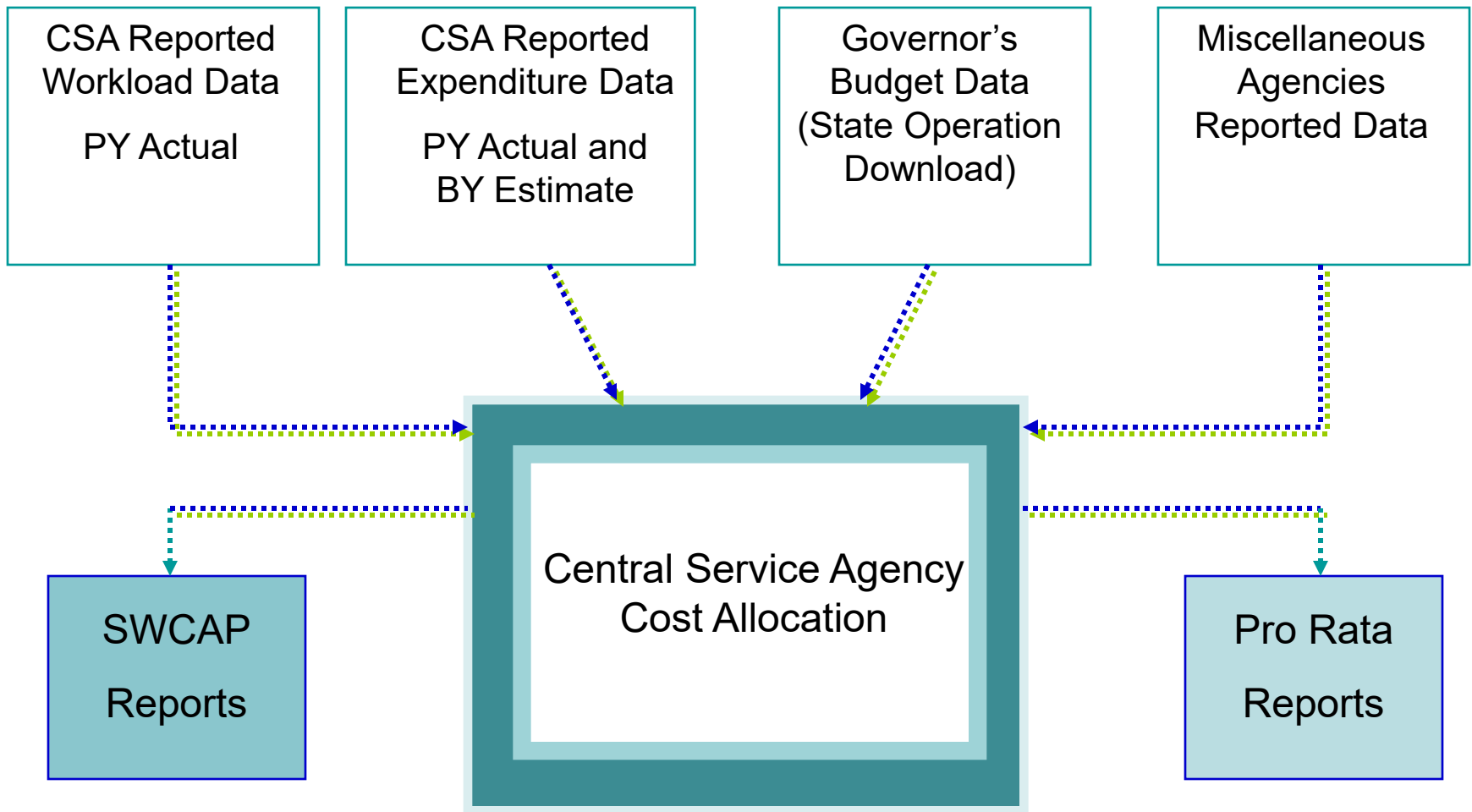
Funds are classified as billable or non-billable

For Pro Rata:

- Billable funds:
 - Funded by special revenue sources such as fees, licenses, penalties, assessments, interests, etc.
- Nonbillable funds:
 - General Fund
 - Federal Funds
 - Special Deposit Fund

For SWCAP, only federal funds are billable.

Pro Rata /SWCAP Reports



What is Workload?



Workload

Each function code represents a specific type of workload.

Workload is obtained from various sources and can be from multiple CSAs.

Workload Metrics

Hours

Transactions

Records

Warrants

Positions

State
Operations

Interest
earned

Users

Other

**What are
Expenditures?**



Expenditure Data

Actual Expenditures (State Operation only):

- General Fund (GF)
- Central Service Cost Recovery Fund (CSCRF)

Expenditures excluded in plan development:

- Reimbursements
- Non-CSA Expenditures/Other Funds
- Unallowable costs (Title 2 Code of Federal Regulations, Part 200)

Expenditure Data

Reductions

- Reimbursed CSA expenditures are excluded because they represent services the CSA provided for which they have received reimbursement.

Unallowable CSA expenditures are identified in federal regulation (Title 2, Code of Federal Regulations, Part 200)

Some examples:

Fines and penalties

Collection of improper payments

Lawsuits against the federal government

Expenditure Data

Calculation

Actual Expenditures		\$XXX
Less:		
Reimbursements		
Non-CSA Expenditures/	\$XX	
Other Funds	XX	
Unallowable Costs*	XX	<u>XXX</u>
Adjusted Actual Expenditures**		<u><u>\$XXX</u></u>

* SWCAP only

** SWCAP: distributed CSA costs

** Pro Rata: distributed CSA costs plus Unallowable Costs

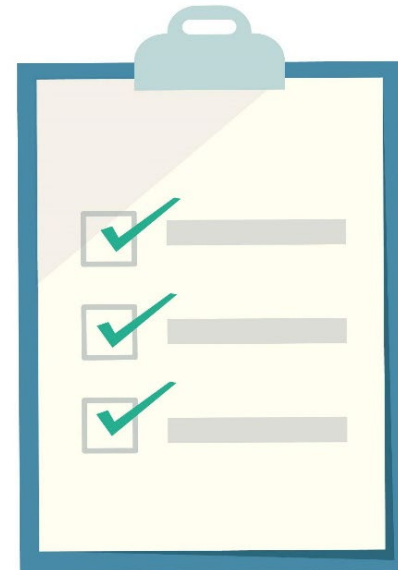
Workload Spreadsheets



Workload Requirements

What you need:

- Workload Checklist
- Workload Spreadsheets
- Crossover Table



Workload Checklist

DEPARTMENT OF FINANCE (Rev. 06/10)				OF FINANCE USE ONLY
Workload Data Checklist				
Plan Year: 2026-27	Date Submitted:	Due Date: July 15, 2025	Date received:	
1. Department/Agency Name:	Department/Agency Code:	Function:		
2. Contact Name:	Phone:			
3. Contact E-mail Address:				
4. Alternate Name:	Phone:			
5. Alternate E-mail Address:				
Please answer the questions below and provide an explanation in box number 21 if necessary. Workload data is due by July 15, 2025. If you have any questions, send an email to fiproswp@dof.ca.gov.				
NA				
6. Is the workload data on worksheets complete and accurate?				
7. Was the workload data analyzed and verified?				
8. Were appropriate workload adjustments and corrections made?				
9. Are all workloads and adjustments entered on the spreadsheet correctly?				
10. Does the actual workload data agree with the support documentation?				
11. Were state agency codes and corresponding workload data verified to the crossover table and the Uniform Codes Manual (UCM)?				
12. Are there any new state agency codes with workload data in the Other Entities				
13. Were all subtotals amounts checked and incorporated into each of the supporting workload schedules?				
14. Are all support schedules cross-referenced to the spreadsheet?				
15. For workload that was distributed, is the method for distributing the workload				
16. Is the distribution method reasonable, equitable, with no state agency receiving a disproportionate share?				
17. Is the distribution method the same as last year?				
18. Is all supporting documentation included?				
19. Are there any new functions/activities?				
Are new functions/activities a central service function/activity?				
Is a new schedule for this workload included?				
Does a new workload schedule need to be developed?				
What is the workload unit measurement?	Hours			
20. Looking at the Comparison tabs, is the difference between the Prior Year Worksheet Total amount and the Past Year Worksheet Total amount more than +/- 10 percent? If yes, please provide an explanation in box 21.				
21. Explanations:				

Workload Tab

DEPARTMENT OF FINANCE																
WORKLOAD DATA FOR 2026-27 PRO RATA/SWCAP PLANS																
9999 CSA Name																
Function ### - Function Name																
Past Year 2024-25																
BUSINESS UNIT	DEPARTMENT NAME	NON-REIMBURSED HOURS	REIMBURSED HOURS	TOTAL HOURS												
509	Governor's Office of Business and Economic Development			0.00												
511	Secty for Government Operations			0.00												
515	Secty for Business, Consumer Services, Housing			0.00												
531	Office of System Integration			0.00												
552	Office of Inspector General			0.00												
855	CA Gambling Control Comm.			0.00												
870	Office of Tax Appeals			0.00												
8260	CA Arts Council			0.00												
8620	Fair Political Practices Comm			0.00												
8780	Comm on CA St Gov Org & Econ (Little Hoo			0.00												
8820	Comm on Status of Women			0.00												
8825	Commission of Asian American Pacific Islander and			0.00												
SUBTOTAL		0.00	0.00	0.00												
OTHER ENTITIES																
ENTITY CODE	ENTITY NAME															
				0.00												
				0.00												
				0.00												
SUBTOTAL		0.00	0.00	0.00												
WORKSHEET TOTAL		0.00	0.00	0.00												
<table border="1"> <tr> <td>Preparer:</td> <td></td> <td rowspan="4">Return completed spreadsheet to: fiprowswp@dof.ca.gov</td> </tr> <tr> <td>Job title:</td> <td></td> </tr> <tr> <td>Dept:</td> <td></td> </tr> <tr> <td>Phone No:</td> <td></td> </tr> <tr> <td>Email:</td> <td></td> <td>Phone numbers: Pro Rata Analyst 445-3434, Ext. 2180</td> </tr> </table>					Preparer:		Return completed spreadsheet to: fiprowswp@dof.ca.gov	Job title:		Dept:		Phone No:		Email:		Phone numbers: Pro Rata Analyst 445-3434, Ext. 2180
Preparer:		Return completed spreadsheet to: fiprowswp@dof.ca.gov														
Job title:																
Dept:																
Phone No:																
Email:		Phone numbers: Pro Rata Analyst 445-3434, Ext. 2180														
<div> < > Workload Data Checklist Workload - Actual Comparison_Actual NonReimb Comparison_Actual Reim </div>																

Workload Comparison: Non-Reimbursed

DEPARTMENT OF FINANCE						
WORKLOAD DATA FOR 2026-27 PRO RATA/SWCAP PLANS						
9999 CSA Name						
Function ### - Function Name						
Comparison of Non-Reimbursed Hours						
		Pre-populated with Prior Year Actual data.	PRIOR YEAR 2023-24	PAST YEAR 2024-25	Populated by Actual Past Year data from Workload tab.	
BUSINESS		NON-REIMBURSED HOURS	NON-REIMBURSED HOURS	DIFFERENCE		
UNIT	DEPARTMENT NAME			AMOUNT	%	Explain
509	Governor's Office of Business and Economic Development		0.00	0.00	0%	
511	Secty for Government Operations		0.00	0.00	0%	
515	Secty for Business, Consumer Services, Housing		0.00	0.00	0%	
531	Office of System Integration		0.00	0.00	0%	
552	Office of Inspector General		0.00	0.00	0%	
855	CA Gambling Control Comm.		0.00	0.00	0%	
870	Office of Tax Appeals		0.00	0.00	0%	
8260	CA Arts Council		0.00	0.00	0%	
8620	Fair Political Practices Comm		0.00	0.00	0%	
8780	Comm on CA St Gov Org & Econ (Little Hoo		0.00	0.00	0%	
8820	Comm on Status of Women		0.00	0.00	0%	
8825	Commission of Asian American Pacific Islander and		0.00	0.00	0%	
SUBTOTAL		0.00	0.00	0.00	0%	
OTHER ENTITIES						
ENTITY CODE	ENTITY NAME					
		0.00	0.00	0.00	0%	
		0.00	0.00	0.00	0%	
		0.00	0.00	0.00	0%	
SUBTOTAL		0.00	0.00	0.00	0%	
WORKSHEET TOTAL		0.00	0.00	0.00	0%	
Preparer:					Return completed spreadsheet to:	
Job title:					fiprowp@dof.ca.gov	
Dept:					Phone number:	
Phone:						
		Workload Data Checklist		Workload - Actual		Comparison_Actual NonReimb
						Comparison_Actual Reimb
						Depar

Workload Comparison: Reimbursed

DEPARTMENT OF FINANCE WORKLOAD DATA FOR 2026-27 PRO RATA/SWCAP PLANS 9999 CSA Name Function ### - Function Name Comparison of Reimbursed Hours						
Pre-populated with Prior Year Actual data.		PRIOR YEAR 2023-24	PAST YEAR 2024-25	Populated by Actual Past Year data from Workload tab		
BUSINESS UNIT	DEPARTMENT NAME	REIMBURSED HOURS	REIMBURSED HOURS	DIFFERENCE AMOUNT	%	Explain
509:	Governor's Office of Business and Economic Development		0.00	0.00	0%	
511:	Secty for Government Operations		0.00	0.00	0%	
515:	Secty for Business, Consumer Services, Housing		0.00	0.00	0%	
531:	Office of System Integration		0.00	0.00	0%	
552:	Office of Inspector General		0.00	0.00	0%	
855:	CA Gambling Control Comm.		0.00	0.00	0%	
870:	Office of Tax Appeals		0.00	0.00	0%	
8260:	CA Arts Council		0.00	0.00	0%	
8620:	Fair Political Practices Comm		0.00	0.00	0%	
8780:	Comm on CA St Gov Org & Econ (Little Hoo		0.00	0.00	0%	
8820:	Comm on Status of Women		0.00	0.00	0%	
8825:	Commission of Asian American Pacific Islander and		0.00	0.00	0%	
SUBTOTAL		0.00	0.00	0.00	0%	
OTHER ENTITIES						
ENTITY CODE	ENTITY NAME					
		0.00	0.00	0.00	0%	
		0.00	0.00	0.00	0%	
		0.00	0.00	0.00	0%	
SUBTOTAL		0.00	0.00	0.00	0%	
WORKSHEET TOTAL		0.00	0.00	0.00	0%	
Preparer:			Return completed spreadsheet to:			
Job title:			fiproswp@dof.ca.gov			
Dept:			Phone numbers:			
Phone No:						
< >		Workload Data Checklist	Workload - Actual	Comparison_Actual NonReimb	Comparison_Actual Reimb	

DEPARTMENT OF FINANCE								
WORKLOAD DATA FOR 2024-25 PRO RATA/SWCAP PLANS								
9999 CSA Name								
Function ### - Audit Hours								
2024-25								
	EXECUTIVE DIVISION	ADMINISTRATION	RECRUITMENT	STAFF WORK	TRAINING	ABSENCES	OTHER	TOTALS
								-
								-
								-
								-
								-
								-
								-
								-
								-
TOTALS	-	-	-	-	-	-	-	-
Prepared by:				Return completed spreadsheet to:				
Job title:				fiproswp@dof.ca.gov				
Department:				Phone numbers:				
Phone number:				Pro Rata Analyst 445-3434, Ext. 2180				
Email:				SWCAP Analyst 445-3434, Ext. 2169				
Date:								

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Workload Data Checklist

Workload - Actual

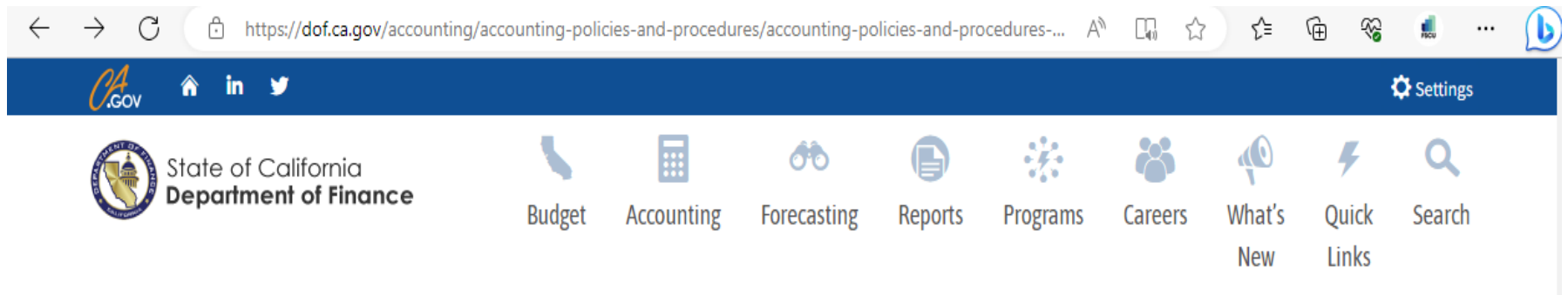
Comparison_Actual NonReimb

Comparison_Actual Reimb

Department_Hours

Uniform Codes Manual (UCM)

The UCM is available on Finance's website in alphabetical and numerical order.



Organization Codes

Organization codes are structured so that the needs of decision makers can be addressed. Organization codes must also be flexible enough to meet the requirements of various State fiscal systems. Decision-makers must be able to readily identify State organizations in order to plan, evaluate, monitor, model, and forecast revenues and expenditures on a timely basis. Organization codes can be used to record, compare, and control data at various organizational levels.

- [Introduction](#) [PDF](#)
- [Alphabetical Listing](#) [PDF](#)
- [Numerical Listing](#) [PDF](#)
- [Structural Listing](#) [PDF](#)

Crossover Table

Workload is summarized into approximately 200 primary agencies/departments for budgeting purposes.

The crossover table is used to consolidate the workload into the primary organization code.

Crossover

Web Crossover Table	
Apr-25	
Original BU	Assigned BU
0001	0000
0002	0000
0003	0000
0010	0020
0020	0020
0100	0020
0110	0020
0120	0020
0130	0020
0150	7900
0155	8855
0157	0157
0160	0160
0170	8830
0180	0160
0200	0250
0240	0250
0250	0250
0255	0250
0260	0250
0270	0250

Crossover Example

Consumer Affairs Boards/Bureaus		CDCR Facilities	
Crossover	Original	Crossover	Original
1111	1110	5225	0550
1111	1111	5225	5165
1111	1120	5225	5225
1111	1130	5225	5226
1111	1140	5225	5230
1111	1150	5225	5231
1111	1160	5225	5232
1111	1165	5225	5233
1111	1170	5225	5234
1111	1180	5225	5236
1111	1190	5225	5237
1111	1200	5225	5238
1111	1210	5225	5239
1111	1220	5225	5240

Crossover to 0000

Original Org	Pro Rata	UCM Title
3882	0000	General Obligation Bonds – Resources - DOF USE ONLY
3884	0000	State Mandated Local Costs – Resources - DOF USE ONLY
9633	0000	Payment of Interest on PMIA Loans - DO NOT USE
9890	0000	Reserve for Economic Uncertainties
9991	0000	Administrative Control Account – STO/SCO USE ONLY

Crossover Table Review

If a state organization is not listed on the crossover table or workload spreadsheet:

- Check if the code is correct
- Research organization code and name
- Contact us using the FIPROSWP email
- Place in “other entity” if no information is available

Description Verification

Along with your workload spreadsheets you will receive a Description Verification document.

Function descriptions are required in the SWCAP package that is submitted annually to the federal government.

Description Verification - *continued*

Please verify that the following function title and description are correct:

STATE CONTROLLER

The State Controller's Office provides sound fiscal control over receipts, disbursements, and balances of all state funds, reports the financial condition of the state on a monthly and annual basis, and makes certain that money due the state is collected.

State Accounting and Reporting Division (SARD) (Function 201)

SARD establishes the Budget Act in the SCO Legacy system and maintains uniform and systematic control accounts of all receipts and disbursements; including payroll, loans, bonds, appropriation authority and cash balances in all state funds. SARD monitors the cash flow of the General Fund and reports on the financial condition of the state, including GAAP adjustments.

Costs are allocated on the basis of records processed; such as, warrants issued, accounting transactions, interest earnings calculations and claim schedules paid.

Division of Audits–Claim/Vouchers Audits (Function 202)

The Division of Audits performs audits of all manual (paper) claims and FI\$Cal vouchers submitted to the State Controller before payment is made from the State Treasury under specific authority provided in GC section 925.6. Auditors audit all claims/vouchers for correctness, legality, and availability of funds. Claims/vouchers are verified for compliance with California's Constitution and various other statutes, appropriations, court decisions, legal opinions, administrative rules and regulations, executive orders, and other applicable laws and regulations.

Costs are allocated on the basis of warrants issued.

Description Verification - *continued*

1

Turn on track changes.

2

Verify that the descriptions are correct. If necessary, make the required changes to the document.

3

Complete the reviewer's name and date and save your changes.

4

Email the document back to FSCU with the Workload file.

Expenditure Spreadsheets



What You Need

- Expenditure Data Checklist
- Expenditure spreadsheets (Actual and Estimated)
- Expenditure support schedules



Expenditure Spreadsheet

- Expenditure Data Checklist
- Actual Expenditures* (must agree with the year-end financial statements)
- Estimated Expenditures* (do not include BCP costs unless approved by Legislature)
- Comparison tabs

***enter data in white cells only**



Expenditure Checklist

STATE OF CALIFORNIA DEPARTMENT OF FINANCE (Rev. 11/18)				DEPARTMENT OF FINANCE USE ONLY	
Expenditure Data Checklist					
	Plan Year: 2026-27	Date Submitted:	Due Date: August 22, 2025		Date received:
1.	Department/Agency Name:		Department/Agency Code:	Function:	
2.	Contact Name:		Phone:		
3.	Contact E-mail Address:				
4.	Alternate Name:		Phone:		
5.	Alternate E-mail Address:				
Please answer the questions below and provide an explanation in box number 19 if necessary. Expenditure data is due by August 22, 2025. If you have any questions, send an email to fiproswp@dof.ca.gov.					
			Yes	No	NA
6.	Are the expenditures complete and accurate?				
7.	Were expenditures analyzed and verified?				
8.	Were all expenditure adjustments and corrections made?				
9.	Are all expenditures and adjustments entered on the spreadsheet correctly?				
10.	Does the actual expenditure data agree with the financial statements and support? If no, please explain.				
11.	Are A-87 unallowable expenditures shown correctly and identified in an attached schedule?				
12.	Were expenditures for other funds identified on the spreadsheets correctly?				
13.	Are all support schedules cross-referenced to the financial data and expenditure spreadsheets?				
14.	For expenditures that were distributed, is the method for distributing expenditures included?				
15.	Is the distribution method the same as last year?				
16.	Have support documents required by the federal government been sent to the SWCAP analyst?				
17.	Have all subsidiary schedules, agency totals, grand totals, and formulas been verified?				
18.	Are the Comparison Expenditure tabs completed with explanations? Explanations are needed for differences between the Prior Year amount and Past Year amount of more than +/- 10 percent.				
19.	Explanations:				
Reviewed by: (Budget Officer)			Date:		
FSCU Review by:			Date:		

Actual Expenditures

Central Service Costs BU #####		Function: ### CSA Name	Function Name
Fiscal Year 2024-25 Actual Expenditures 2026-27 Plan Year		Due Date: August 25, 2023	
Amounts agree with financial statements		Central Service Function Actual Expenditures GF and CSCRF	
Actual Expenditures			
Actual Depreciation			
Administration			
Less			
Distributed Admin			
Reimbursements			
Non-CSA Expenditures\Other Funds			
Unallowable Costs (SWCAP Only)			
Adjusted Actual Expenditures		-	
Prepared By:			
Job Title:			
Phone number:			
Email:			
Date:			
Expenditure Data Checklist			
Actual EXP			
Estimated EXP			
Comp			

Estimated Expenditures

Central Service Costs BU #####	Function: ### CSA	Function Name
Fiscal Year 2026-27 Estimated Expenditures		
2026-27 Plan Year	Due Date:	August 25, 2023
Amounts agree with financial statements		
		Central Service Function
		Actual Expenditures
		GF and CSCRF
Estimated Expenditures	<input type="text"/>	
Estimated Depreciation	<input type="text"/>	
Administration	<input type="text"/>	
Less		
Distributed Admin	<input type="text"/>	
Reimbursements	<input type="text"/>	
Non-CSA Expenditures\Other Funds	<input type="text"/>	
Unallowable Costs (SWCAP Only)	<input type="text"/>	
Adjusted Estimated Expenditures	-	
Prepared By:	<input type="text"/>	
Job Title:	<input type="text"/>	
Phone number:	<input type="text"/>	
Email:	<input type="text"/>	
Date:	<input type="text"/>	

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Expenditure Data Checklist
Actual EXP
Estimated EXP
Compa

Comparison Tab

The comparison tab compares expenditure data from the prior year.

Ten percent or less is an acceptable growth rate.

Please explain changes (+/-) beyond 10 percent for actual and estimated expenditures.

Comparison

Central Service Costs BU #####		Function: ### Function Name CSA		
Fiscal Year 2020-21 Actual Expenditures 2022-23 Plan Year				Date Due: August 22, 2025
Amounts agree with financial statements				
	FY 2022-23 Act Exp Total Expenditures	FY 2021-22 Act Exp Total Expenditures	DIFFERENCE %	EXPLANATION (for changes +/- 10%)
Actual Expenditures		9,854,226	-100%	
Depreciation Expense			0%	
Administration			0%	
Less				
Distributed Admin		1,315,557	-100%	
Reimbursements		3,405,698	-100%	
Non CSA Expenditures/Other Funds			0%	
Unallowable Costs (SWCAP Only)			0%	
Adjusted Actual Expenditures	-	5,132,971	-100%	

< > ... Estimated EXP Comparison_Actual Exp Comparison Estimated Exp + :

Central Service Costs BU #####		Function: ### Function Name CSA		
Fiscal Year 2022-23 Estimated Expenditures 2022-23 Plan Year				Date Due: August 22, 2025
	FY 2024-25 Est Exp Total Central Service Expenditures	FY 2023-24 Est Exp Total Central Service Expenditures	DIFFERENCE %	EXPLANATION (for changes +/- 10%)
Estimated Expenditures	-	13,743,000	-100%	
Estimated Depreciation Expense	-	-	0%	
Administration	-	-	0%	
Less				
Distributed Admin	-	2,650,000	-100%	
Reimbursements	-	4,250,000	-100%	
Other Funds	-	-	0%	
Unallowable Costs A-87 (SWCAP Only)	-	-	0%	
Adjusted Estimated Expenditures	-	6,843,000	-100%	

< > ... Estimated EXP Comparison_Actual Exp Comparison_Estimated Exp + :

Federal Requirement (Support Schedule)

- Certain CSAs must complete additional financial statements to support the actual expenditures.
- Expenditure schedules provide a breakdown of cost items reported in the SWCAP plan.

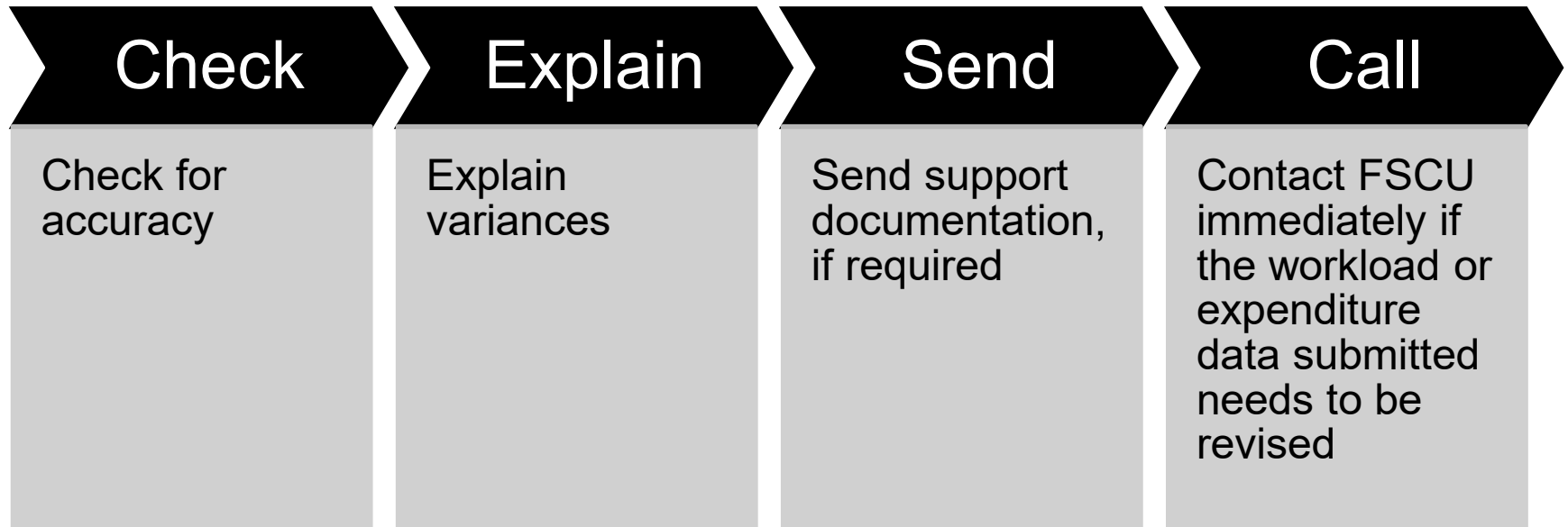


Adjustments for Assets

- Tangible and intangible assets of at least \$5,000 are treated as an Unallowable Cost subtracted from CSA expenditures
- Straight-line depreciation method applied to assets at least \$10,000 and added to CSA expenditures.



Your Responsibility



Transmittal Instructions

- The workload and expenditure worksheets must be reviewed and approved by the departmental budget officer.
- Departmental budget officer must email the completed workload spreadsheet(s) and expenditure spreadsheet(s) by the specified deadlines.
 - To: fiprowp@dof.ca.gov
 - Email subject line must include:
Function code, “Workload” or “Expenditure”
and the four-digit department/agency code
e.g., F204 – Workload – 0840 (SCO)

Questions?

- Please email us at:
fiproswp@dof.ca.gov
- ProRata/SWCAP Information:
<https://dof.ca.gov/accounting/accounting-Statewide-Cost-Allocation/>

