


**Department of Finance
Fiscal Systems and Consulting Unit**

SWCAP / Pro Rata

**Departmental Overview
May 2025**



Agenda

- 1. Full Cost Recovery Policy**
 - 2. Central Service Costs Allocation**
 - 3. Budgeting for SWCAP and Pro Rata**
 - 4. Recoveries**
 - 5. Reports**
- 
- A decorative graphic consisting of three sets of concentric circles, resembling ripples in water, located in the bottom right corner of the slide. The circles are light gray and have a subtle gradient.

Full Cost Recovery Policy



Full Cost Recovery

The state policy is for departments to recover full costs whenever goods or services are provided for others.

The full cost includes *all costs* attributable directly to the activity plus a *fair share* of indirect costs.

- *Direct Costs*
- *Indirect Costs*

References

GC 11010 ~ When billing other entities, state agencies supported by the General Fund are required to include an administrative cost factor.

SAM 9210 ~ Departments providing goods or services to others will recover full costs. This applies to all departments regardless of funding sources and in all cases unless a department is specifically exempted by law.

Elements of Full Cost

Direct Costs **(DC)**

\$ XXXX

Indirect Costs **(IC)**

a) Departmental \$ XX

b) Statewide:

Pro Rata XX

or

SWCAP XX

XXXX

Total Costs **(TC)**

\$XXXXXX

DC + IC = TC (full cost)

Direct Costs

- **are directly assignable to a program:**
 - Salaries and wages
 - Equipment
 - Operating expenses (not included in use allowance calculations)
 - Travel expenses

Indirect Costs

– are not directly assignable to a program:

a) Departmental (overhead) costs assigned to many programs:

- ✓ Executive staff
- ✓ Information Technology
- ✓ Accounting staff
- ✓ Budget staff
- ✓ Other

Indirect Costs (cont.)

b) Statewide:

Fair share of costs incurred by Central Service Agencies (CSAs).

- ✓ Pro Rata (special funds)
- ✓ SWCAP (federal funds)

Plan Definitions

Pro Rata Plan

- Recovery of central service costs from **special** and certain **non-governmental cost funds**

Statewide Cost Allocation Plan (SWCAP)

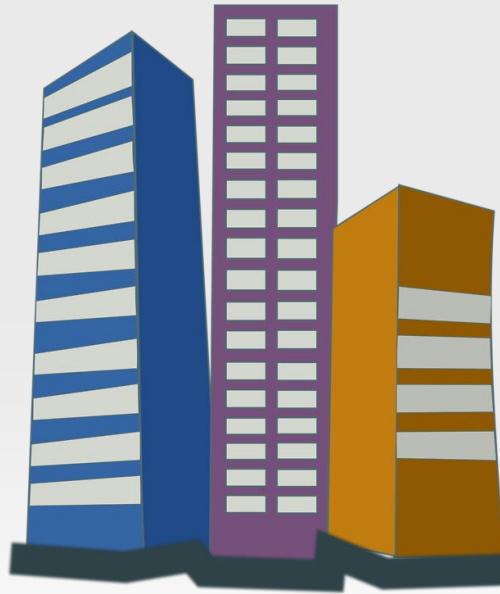
- Recovery of central service costs from **federal funds**

Recovery Authority

The authority for Pro Rata and SWCAP recoveries is given in:

- State Administrative Manual (sections 9210, and 9215-9216.2)
- Government Code (sections 11270-11277 and 22883)
- Federal Provisions (*SWCAP only*)
 - Guidance at 2 CFR 200
 - Cost Principles and Procedures (ASMBC-10)

What is a Central Service Agency (CSA) Cost?



Central Service Agency Costs

State Administrative Manual Section 9215

Central service costs are those amounts expended by central service departments and the Legislature for **overall administration of state government and for providing centralized services to state departments.**

These functions are necessary for state operations and are centralized to provide efficient and consistent statewide policy and services.

Central Service Agency Costs (cont.)

- Central Service Agencies provide services/products to many departments or perform control/policy functions that benefit all departments
- An equitable method can be devised to allocate costs

Central Service Agencies

California State Auditor's Office	Legislative Counsel Bureau
California State Library	Legislature
Department of Finance	Office of Administrative Law
Department of FI\$Cal	Office of Planning and Research
Dept. of General Services – Contracted Fiscal Services	Sec. for California Health & Human Services Agency
Department of Human Resources	State Controller's Office
Department of Justice	State Personnel Board
Department of Technology	State Treasurer's Office
Governor's Office	

Central Services

Function Code	Central Service	Workload Unit	Source
Department of Finance (Finance)			
004	Audits	Audit Hours	Finance
005	Budgets	Budget Hours	Finance
011	FSCU	State Ops Dollars	Governor's Budget
Financial Information Systems for California (FI\$Cal)			
115	Department of FI\$Cal	Users	FI\$Cal
State Controller's Office (SCO)			
201	Accounting	Transactions	SCO
203	Payroll Disbursements	Warrants	SCO
Benefits for Retired Annuitants			
600	Health Benefits (HB) for Annuitants (Retired)	HB Costs for Active Employees	SCO/PERS/ CalHR
601	Dental Benefits (DB) for Annuitants' (Retired)	DB Costs for Active Employees	SCO/PERS/ CalHR

Central Services (cont.)

Function Code	Central Service	Workload Unit	Source
<i>Department of Justice (SWCAP Only)</i>			
605	Legal (DOJ)	Attorney Hours	DOJ
607	Tort Liability (DOJ)	Attorney Hours	DOJ
<i>Legislature (Pro Rata Only)</i>			
800	Legislature	Sum of Past Actual	DOF

Central Service Cost Allocation Process



Comparison

Pro Rata

- Allocate costs to departments by function
- Distribute department's total allocation to each fund based on the fund's proportion of total funding
- Classify each fund's cost as billable or nonbillable

SWCAP

- Allocate costs to departments by function
- Distribute department's total allocation to federal fund based on its proportion of total funding
- Federal fund is only billable fund

Cost Allocation Process

- 1) Obtain workload and expenditure data from the CSAs:
 - Past year (PY) actual workload data
 - PY actual expenditures (must tie to year-end financial statements)
 - Budget year (BY) estimated expenditures
- 2) Calculate and distribute CSA costs to state departments based on workload

3) Distribute total departmental allocation

- Pro Rata – proportionately to all funds in the department based on each fund's percentage of total departmental funding.
- SWCAP – proportionately to the federal fund based on its percentage of total departmental funding.

4) Determine the total allocated to each fund (Pro Rata Only)

Calculate by using the departmental allocation for each fund (PY Actual and BY Estimate) from Step 3 and the BY Estimate from two years ago (PY Estimate)

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

5) Classify the allocation by billable or non-billable funds *(Pro Rata only)*

- Billable funds:

Funded by special revenue sources such as fees, licenses, penalties, assessments, interests, etc.

- Non-billable funds:

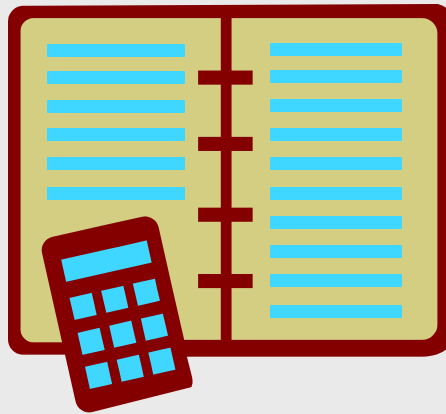
General Fund

Federal Funds

Special Deposit Fund

(SWCAP only the federal fund is billable)

Budgeting for SWCAP and Pro Rata



Budgeting

SWCAP

$$\frac{\text{Federal Funding State Operations}}{\text{Total SWCAP Allocation}} \times \text{Department's Total SWCAP Allocation} = \text{Department's Budgeted SWCAP}$$

Pro Rata

Pro Rata assessments to billable funds of \$1,000 or more.

$$\frac{\text{Special Fund State Operations}}{\text{Total Pro Rata Allocation}} \times \text{Department's Total Pro Rata Allocation} = \text{Department's Budgeted Pro Rata}$$

2025-26 SWCAP APPORTIONMENTS

Business Unit: 3125 California Tahoe Conservancy**METHOD A:** The department should recover the Budgeted SWCAP Amount which reflects a federal funding fair share of the department's total apportionment of statewide central service costs as calculated below.

2,849,000	/(Federal Funding)	X	SWCAP Apportionment	=	SWCAP Amount (Whole Dollars)	SWCAP Amount (Rounded 000's)
48,106,000	/(State Operations)		1,699,581		100,654	101,000

METHOD B: If Method A is NOT used to calculate the budgeted SWCAP amount, please attach to this form, a justification and how the proposed budgeted SWCAP amount was calculated.

Complete the budget information below. If extra lines are required, please use the back of the form or provide an attachment.

BU	Ref	Fund/Sub-fund*	Program/ Sub-program	Category/AC
3125				5348500

*Sub-fund/Sub-prg: Provide Sub-fund(s)/sub-program(s) for any parent fund/program listed

FSCU will centrally post SWCAP amounts in Hyperion with the below Baseline Budget Adjustment.

FOR FSCU USE ONLY:

Budget Request Name: 3125-99-BBA-2025-GB Budget Request Description: SWCAP Apportionment

Version: GB WORKING

Year: 2025-26

Baseline Adjustment Type: SWCAP

(Copy will be sent to GB Exchange)

Department Budget Officer:
Return this sheet to your
Finance budget analyst

Finance budget analyst:
Review the above prior to
submittal

I certify that the budgeted SWCAP amount has been included in the budgeted federal receipts and that it is allowed under the specified federal program. In accordance with SAM section 8755.2, SWCAP recoveries must be transferred to the General Fund within 30 days after the end of each quarter. I understand that Control Section 8.54 authorizes Finance to reduce any state operations appropriation, not to exceed one percent, for departments that have not recovered statewide indirect costs from the federal government.

Certified by Departmental
Budget Officer:

Date:

Approved by Finance
budget analyst

Return this Sheet to:

Shahalirasaf, Narjes
Fiscal Systems and Consulting Unit (FSCU)
Fiscal Systems and Consulting (FSCU)
915 L Street, 7th Floor - Cube #7630, Ext. 2169

Date:

California Tahoe Conservancy

2025-26 PRORATA ASSESSMENTS - BILLABLE FUNDS BY DEPARTMENT

Business Unit: 3125 California Tahoe Conservancy

Complete the budget information below. If extra lines are required, please use the back of the form or provide an attachment.

FSCU will centrally post certified amounts in Hyperion under BU 9900.

Fund	Assessment (Whole Dollars)	ADJUSTED ASSESSMENT*		Amount (Whole Dollars)
		BU	Fund	
0140 Environmental License Plate Fd	452,758	<input type="text"/>	<input type="text"/>	
0262 Habitat Conservation Fund	69,909	<input type="text"/>	<input type="text"/>	
0286 Lake Tahoe Conservancy Acct	133,474	<input type="text"/>	<input type="text"/>	
0568 Tahoe Conservancy Fd	69,138	<input type="text"/>	<input type="text"/>	
1018 Lake Tahoe Science and Lake Improvement Account General Fund	22,857	<input type="text"/>	<input type="text"/>	
Total for BU 3125				<u>748,136</u>

Only show an amount if an assessment has been adjusted. Attach justification for adjustment(s).

SAMPLE

Departmental Budget Officer:

Return this sheet to your Finance budget analyst

Finance budget analyst:

Review the above prior to submittal.

Return this sheet to: Moua,Fue
Fiscal Systems and Consulting(FSCU)
915 L Street, 7th Floor - ext 2180

I certify that I have reviewed the above assessments. If applicable, I have attached the justification for the adjustment(s) made to the funding source(s) shown above.

The adjustment(s) does not reduce the total assessment for my department, unless agreed upon by Finance budget analyst and FSCU.

Certified by Departmental

Budget Officer: _____

Date: _____

Approved by Finance

budget analyst: _____

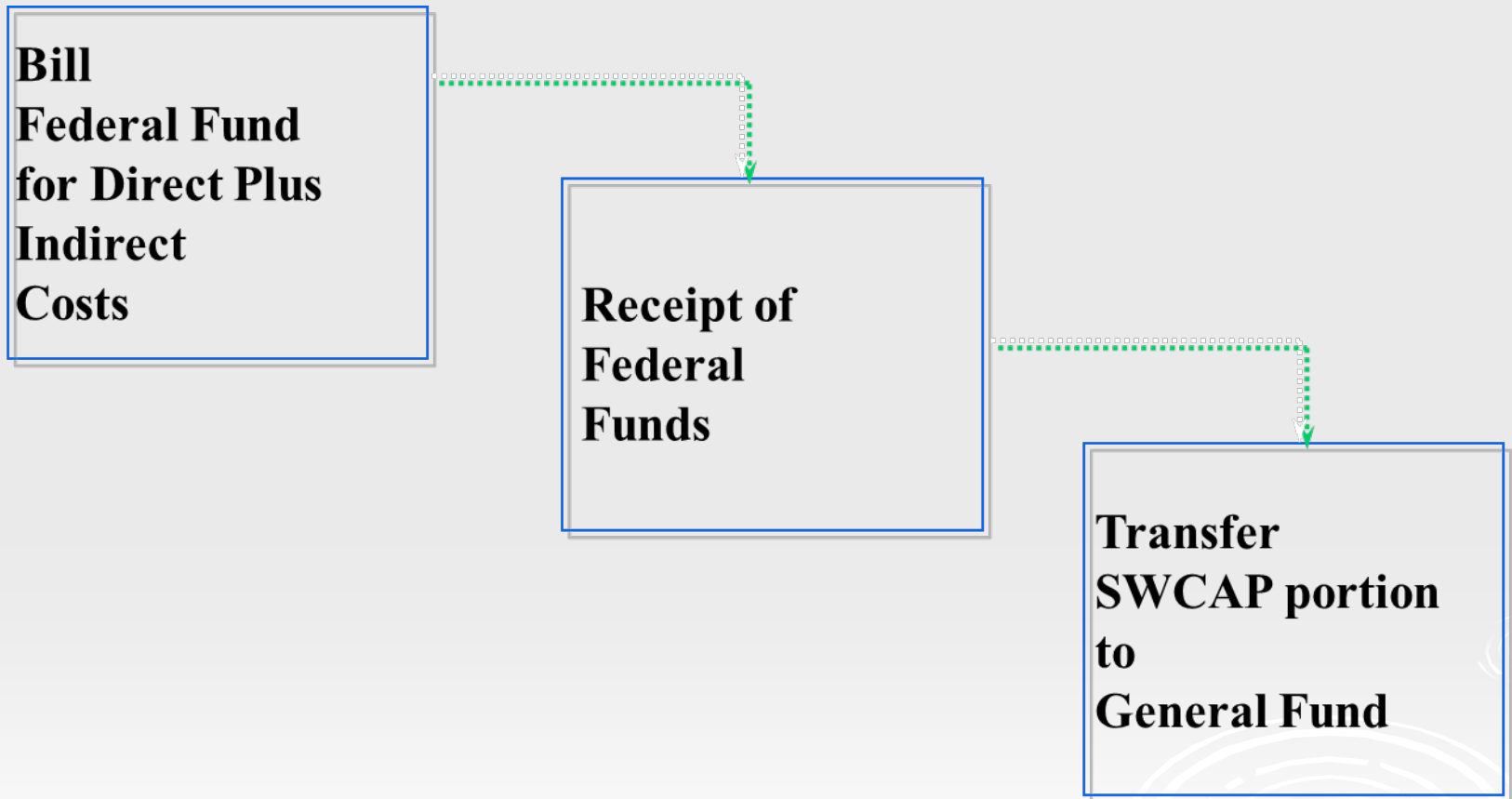
Date: _____

Recoveries



SWCAP Recovery Process

(Department's Responsibility)



SWCAP Recoveries

Departments must submit a SWCAP Plan to the federal government in order to establish the billing basis for recovering full costs.

Methods of SWCAP Cost Recovery:

- 1. ICRP's (Indirect Cost Rate Proposal)**
- 2. CAP (Cost Allocation Plan)**
- 3. Direct billing**

SWCAP Recoveries (cont.)

SWCAP transfers:

- **Departments submit a Transaction Request to SCO.**
- **Transfer from Department's Federal Trust Fund to SWCAP General Fund**
- **SWCAP transfer(s) are due within 30 days after the end of a quarter when federal funds are drawn or expended.**

Transaction Request

STATE CONTROLLER'S USE ONLY		
DOCUMENT NO.	DATE C C C C M M D D	MSG Code
JE		

STATE OF CALIFORNIA
OFFICE OF THE STATE CONTROLLER

TRANSACTION REQUEST

STATE CONTROLLER'S USE ONLY	
TC Cdr.	VERIFIED BY:
DATE:	

PAGE 1 OF 1

Agency:	Address:	Agency Document Number:
California Tahoe Conservancy		

																D C		SCO RES				SOURCE FUND
FUND	AGY	FY	M	REF / ITEM	FED CAT	P/N	C	CAT	PGM	ELE	COMP	TASK	ACCT	REV / OBJ	AMOUNT	D	C	A	T	O	B	FUND
0890	3125	2023		001					10						10,639.00	D	D					
DESCRIPTION																						
SWCAP 4th QTR TO GF 9910																						
0001	9910	2023												0 999000	10,639.00	C	R					
DESCRIPTION																						
SWCAP 4th QTR FTF 3125																						
[ORREP] CHAPTER NUMBER/YEAR/ITEM																						
PROGRAM DESCRIPTION																						

TYPE OF TRANSACTION: LEGAL AUTHORITY AND REASON FOR REQUEST: Maximum 254 character including spaces. SWCAP Transfer for 4th Qtr in accordance with GC 13332 01 and 13332 02	I hereby certify under penalty of perjury that I am the duly appointed, qualified, and acting officer of the herein named State agency, department, board, commission, office or institution; that the within transfer is in all respects true, correct, and in accordance with all applicable provisions or restrictions in the Budget Act, Federal Regulations, or other statute pertaining to the particular appropriation. AUTHORIZED SIGNATURE: <table border="1"> <tr> <td>CONTACT PERSON:</td> <td>PHONE:</td> </tr> <tr> <td>E-MAIL:</td> <td>DATE:</td> </tr> </table>	CONTACT PERSON:	PHONE:	E-MAIL:	DATE:
CONTACT PERSON:	PHONE:				
E-MAIL:	DATE:				

NOT TO BE USED AS A CONTROLLER'S REMITTANCE ADVICE

CA 504 PC VERSION (03/2006)

SWCAP Journal Entry

MAIL CODE		ROUTE TO AGENCY		STATE CONTROLLER'S OFFICE										DOCUMENT NO	
				DIVISION OF ACCOUNTING SACRAMENTO, CALIFORNIA										JE 0029440	
REPORT NO: FC-145-10-D		TC-38		NOTICE OF TRANSFER										DATE: 06/05/2024	

FUND	AGCY	FY	REF/ ITEM	FEDERAL CATALOG	CT	PG	EL	COM	TSK	TYP	SOURCE	ACCOUNT NO	DEBITS	CREDITS	
-----DESCRIPTION-----															
0890												9010	10,639.00		
0890	3125	2023	001							C		000	10,639.00		
0890	3125	2023	001			10				C		000	10,639.00		
0890	3125	2023	001			10				D		000	10,639.00		
SWCAP 4TH QTR TO GF 9910															
0890												1140		10,639.00	
FROM FUND FEDERAL TRUST FUND														10,639.00	
0001												1140	10,639.00		
0001												8140		10,639.00	
0001	9910	2023								Q		000		10,639.00	
0001	9910	2023								R		0999000		10,639.00	
SWCAP 4TH QTR FR FTF 3125															
TO FUND GENERAL FUND													10,639.00		
TOTALS													10,639.00	10,639.00	
REASON FOR ABOVE ACTION EB TO RECORD THE FEDERAL SHARE OF STATEWIDE INDIRECT COSTS - INTERDEPARTMENTAL SCHEDULED.															
REFER TO ATTACHED AGENCY LETTER															

STATE CONTROLLER'S OFFICE
 BY _____
 ASSISTANT DIVISION CHIEF

Pro Rata Recoveries

Pro Rata Certification

- **Finance certifies Pro Rata billable assessments to the SCO.**
- **SCO will set up the transfers to occur automatically three times per year.**

Pro Rata Journal Entry

MAIL CODE 8860

ROUTE TO AGENCY

STATE CONTROLLER'S OFFICE

DOCUMENT NO

STATEWIDE GEN ADMN EXPENDITURE

DIVISION OF ACCOUNTING
SACRAMENTO, CALIFORNIA

PR 2430609

REPORT NO: FC-145-10-D

TC-36

NOTICE OF TRANSFER

DATE: 03/14/2025

FUND	AGCY	FY	REF/ ITEM	FEDERAL CATALOG	CT	PG	EL	COM	TSK	TYP	SOURCE	ACCOUNT NO	DEBITS	CREDITS
-----DESCRIPTION-----														
0001												1140	7,799.00	
1018												9010	7,799.00	
1018	9900	2024	590						C			000	7,799.00	
1018	9900	2024	590			10			C			000	7,799.00	
1018	9900	2024	590			10			D			000	7,799.00	
PRO RATA 24/25 ASSESS 3														
0001												9010		7,799.00
0001	9900	2024	590						C			000	7,799.00	
0001	9900	2024	590			10			C			000	7,799.00	
0001	9900	2024	590			10			D			000	7,799.00	
PRO RATA 24/25 ASSESS 3														
1018												1140		7,799.00
TO FUND GENERAL FUND													7,799.00	
FROM FUND LK TAHOE SCINC & LK IMPRV ACCT														7,799.00
TOTALS													7,799.00	7,799.00

REASON FOR ABOVE ACTION

6H TO TRANSFER ADMINISTRATIVE COST (PRO-RATA) DUE AND
PAYABLE FROM EACH STATE FUND IN ACCORDANCE WITH
GC SECTIONS 11270-11275, 13332.02, 13332.03, AND 22883.

STATE CONTROLLER'S OFFICE

BY _____

ASSISTANT DIVISION CHIEF

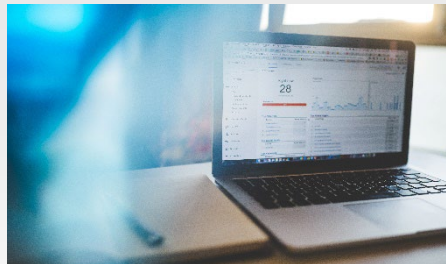
Reports



Pro Rata/SWCAP Cost Allocation

Reports are posted on our website:

- Each state department can view a list of their fair share of CSA costs
- Each state department's total allocation is reflected



List of Reports

- 1. SWCAP Detail by Department and Function**
- 2. SWCAP Recoveries**
- 3. Pro Rata Detail by Department and Function**
- 4. Pro Rata Detail by Fund**
- 5. Pro Rata Assessments by Fund and Department**

Internet website:

<https://dof.ca.gov/accounting/accounting-statewide-cost-allocation/>

SWCAP DETAIL REPORT BY BUSINESS UNIT AND FUNCTION - FEDERAL

Business Unit 3125 California Tahoe Conservancy

FUNCTION CODE	FUNCTION	UNIT	WORKLOAD	2023-24 PAST YEAR ACTUAL COSTS (+)	2023-24 PAST YEAR ESTIMATE COSTS (-)	ROLL FORWARD (=)	2025-26 BUDGET YEAR ESTIMATE COSTS (+)	2025-26 TOTAL ALLOCATED (=)
004	Finance Audits	Hours	6	2,014	2,812	-798	2,936	2,138
005	Finance Budgets	Hours	1,099	181,981	87,398	94,583	257,634	352,218
011	Finance FSCU	Dollars	23,302	2,916	4,441	-1,525	3,940	2,415
105	Department of Technology	Dollars	23,302	2,211	3,230	-1,019	2,741	1,721
110	FI\$Cal Project	Dollars	23,302	7,419	229	7,190	7,419	14,609
115	Department of FI\$Cal	Users	10	52,403	75,157	-22,754	57,219	34,465
150	General Services CFS	Hours	4,010	392,123	383,804	8,319	459,104	467,424
201	Controller Accounting	Records	7,161	41,064	34,082	6,982	43,117	50,098
202	Controller Claims Audits	Warrants	999	2,110	1,864	246	2,215	2,461
203	Controller Payroll Disbursements	Warrants	1,174	415	319	96	436	531
204	Controller General Disbursements	Warrants	999	1,755	563	1,192	1,842	3,034
205	Controller Field Audits	Hours	16	3,068	2,769	299	3,222	3,521
211	Controller PPSD	Positions	53	7,709	7,441	268	8,095	8,363
212	Controller CSPS Project	Positions	53	4,230	1,595	2,635	4,441	7,076
302	Treasurer Item Processing	Warrants	2,173	18	46	-28	85	57
303	Treasurer Cash Management	Dollars	23,302	1,962	2,808	-846	2,362	1,516
400	Personnel Board	Positions	53	496	577	-81	659	578
405	Personnel Board CRU	Hours	0	0	0	0	38,677	38,677
410	Human Resources	Positions	53	7,153	3,386	3,767	5,384	9,151
510	Office of Administrative Law	Hours	40	7,721	491	7,230	8,470	15,700
520	State Library	Dollars	23,302	274	457	-183	353	170
600	Health Benefits for Annuitants (Retired)	Dollars	742,627	510,049	485,391	24,658	627,784	652,442
601	Dental Benefits for Annuitants (Retired)	Dollars	35,794	26,889	26,908	-19	27,506	27,488
605	Justice Legal	Hours	190	6,404	7,544	-1,140	5,329	4,189
607	Justice Tort Liability	Hours	16	1,077	516	561	1,211	1,772
799	State Auditors	Hours	13	-1,728	2,580	-4,308	2,074	-2,235
Totals:				1,261,732	1,136,408	125,324	1,574,257	1,699,581

2025-26 SWCAP APPORTIONMENTS

Business Unit: 3125 California Tahoe Conservancy**METHOD A:** The department should recover the Budgeted SWCAP Amount which reflects a federal funding fair share of the department's total apportionment of statewide central service costs as calculated below.

2,849,000	/(Federal Funding)	X	SWCAP Apportionment	=	SWCAP Amount (Whole Dollars)	SWCAP Amount (Rounded 000's)
48,106,000	/(State Operations)		1,699,581		100,654	101,000

METHOD B: If Method A is NOT used to calculate the budgeted SWCAP amount, please attach to this form, a justification and how the proposed budgeted SWCAP amount was calculated.

Complete the budget information below. If extra lines are required, please use the back of the form or provide an attachment.

BU	Ref	Fund/Sub-fund*	ENY	Program/ Sub-program	Category/AC
3125					5348500

*Sub-fund/Sub-prg: Provide Sub-fund(s)/Sub-program(s) for any parent fund/program listed

FSCU will centrally post SWCAP amounts in prior with the below Baseline Budget Adjustment.

FOR FSCU USE ONLY:

Budget Request Name: 3125-991-BEA-2025-GB Budget Request Description: SWCAP Apportionment

Version: GB WORKING Year: 2025-26 Baseline Adjustment Type: SWCAP

(Copy will be sent to GB Exchange)

Department Budget Officer:
Return this sheet to your
Finance budget analystFinance budget analyst:
Review the above prior to
submittal

Return this Sheet to:

Shahalirasaf, Narjes
Fiscal Systems and Consulting Unit (FSCU)
Fiscal Systems and Consulting (FSCU)
915 L Street, 7th Floor - Cube #7630, Ext. 2169

I certify that the budgeted SWCAP amount has been included in the budgeted federal receipts and that it is allowed under the specified federal program. In accordance with SAM section 8755.2, SWCAP recoveries must be transferred to the General Fund within 30 days after the end of each quarter. I understand that Control Section 8.54 authorizes Finance to reduce any state operations appropriation, not to exceed one percent, for departments that have not recovered statewide indirect costs from the federal government.

Certified by Departmental
Budget Officer:

Date:

Approved by Finance
budget analyst

California Tahoe Conservancy

Recoveries by Department

Organization	Plan Year	Plan	Targeted Recoveries	First Year Recoveries	Second Year Recoveries	Third Year Recoveries	Balance to be Collected
 3125	Tahoe Conservancy, CA						
	2020-21	GovBudget	\$127,126.00	\$0.00	\$127,126.00	\$0.00	\$0.00
	2021-22	GovBudget	\$107,823.00	\$107,823.00	\$0.00	\$0.00	\$0.00
	2022-23	GovBudget	\$161,866.00	\$161,866.00	\$0.00	\$0.00	\$0.00
	2023-24	GovBudget	\$42,553.00	\$42,553.00	\$0.00	\$0.00	\$0.00
	2024-25	GovBudget	\$88,136.00	\$0.00	\$0.00	\$0.00	\$88,136.00
	Total 3125		\$527,504.00	\$312,242.00	\$127,126.00	\$0.00	\$88,136.00
3360	Energy Resources Conservation and Dev Com						
	2020-21	GovBudget	\$44,295.00	\$33,221.25	\$11,073.75	\$0.00	\$0.00
	2021-22	GovBudget	\$57,146.00	\$57,146.00	\$0.00	\$0.00	\$0.00
	2022-23	GovBudget	\$67,530.00	\$67,530.00	\$0.00	\$0.00	\$0.00
	2023-24	GovBudget	\$88,857.00	\$88,857.00	\$0.00	\$0.00	\$0.00
	2024-25	GovBudget	\$62,303.00	\$46,727.25	\$0.00	\$0.00	\$15,575.75
	Total 3360		\$320,131.00	\$293,481.50	\$11,073.75	\$0.00	\$15,575.75

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUNCTION

BUSINESS UNIT 3125 California Tahoe Conservancy

FUNCTION CODE	FUNCTION	UNITS	WORKLOAD	BUDGET YR WORKLOAD	2023-24 PAST YEAR ACTUAL COSTS (+)	2023-24 PAST YEAR ESTIMATE COSTS (-)	ROLL FORWARD (=)	2025-26 BUDGET YEAR ESTIMATE COSTS (+)	2025-26 TOTAL ALLOCATED (=)
004	Finance Audits	Hours	19	0	4,473	6,930	-2,457	6,394	3,937
005	Finance Budgets	Hours	1,101	0	195,435	94,382	101,053	267,924	368,976
011	Finance FSCU	Dollars	22,029	0	3,557	5,983	-2,426	4,798	2,372
105	Department of Technology	Dollars	22,029	0	2,601	4,052	-1,451	3,224	1,773
115	Department of FISCal	Users	10	0	75,131	77,306	-2,175	57,624	55,448
150	General Services CFS	Hours	4,010	0	398,966	392,896	6,070	466,937	473,007
201	Controller Accounting	Records	7,161	0	41,300	34,238	7,062	43,365	50,426
202	Controller Claims Audits	Warrants	999	0	2,123	1,872	251	2,229	2,479
600	Health Benefits for Annuitants (Retired)	Dollars	742,627	0	512,116	486,545	25,571	630,315	655,885
601	Dental Benefits for Annuitants (Retired)	Dollars	35,794	0	27,000	26,978	22	27,620	27,642
799	State Auditors	Hours	51	0	6,507	11,493	-4,986	8,846	3,860
800	Legislature	Dollars	1,307,452	1,599,284	84,650	73,154	11,496	90,064	101,559
805	Legislative Counsel Bureau	Dollars	1,307,452	1,599,284	44,015	38,100	5,915	45,228	51,143
810	Governor's Office	Dollars	1,307,452	1,599,284	6,407	5,520	887	6,816	7,703
815	Office of Planning and Research	Dollars	1,307,452	1,599,284	1,628	1,064	564	1,246	1,810
TOTALS:					1,444,151	1,286,799	157,352	1,742,638	1,899,990

PRO RATA DETAIL REPORT BY BUSINESS UNIT AND FUND

Business Unit	Business Unit Name	2023-24 Past Year Actual Costs (+)	2023-24 Past Year Estimate Costs (-)	Roll Forward (=)	2025-26 Budget Year Estimate Costs (+)	2025-26 Total Allocated (=)
3125	California Tahoe Conservancy					
Billable						
	0140 Environmental License Plate Fd	297,235	203,146	94,089	358,669	452,758
	0262 Habitat Conservation Fund	32,778	2,423	30,356	39,553	69,909
	0286 Lake Tahoe Conservancy Acct	83,913	51,695	32,218	101,256	133,474
	0568 Tahoe Conservancy Fd	46,414	33,284	13,130	56,008	69,138
	1018 Lake Tahoe Science and Lake Improvement Account General Fund	10,358	0	10,358	12,499	22,857
Totals for Billable		470,698	290,547	180,151	567,985	748,136
Non Billable						
	0001 General Fund	786,682	896,302	-109,620	949,278	839,658
	0890 Federal Trust Fd	186,771	99,950	86,822	225,374	312,196
Totals for Non Billable		973,453	996,252	-22,799	1,174,653	1,151,854
Totals for Business Unit 3125		1,444,151	1,286,799	157,352	1,742,638	1,899,990

2025-26 PRORATA ASSESSMENTS - BILLABLE FUNDS BY DEPARTMENT**Business Unit:** 3125 California Tahoe Conservancy

Complete the budget information below. If extra lines are required, please use the back of the form or provide an attachment.

FSCU will centrally post certified amounts in Hyperion under BU 9900.

Fund	Assessment (Whole Dollars)	ADJUSTED ASSESSMENT*		Amount (Whole Dollars)
		BU	Fund	
0140 Environmental License Plate Fd	452,758	<input type="text"/>	<input type="text"/>	
0262 Habitat Conservation Fund	69,909	<input type="text"/>	<input type="text"/>	
0286 Lake Tahoe Conservancy Acct	133,474	<input type="text"/>	<input type="text"/>	
0568 Tahoe Conservancy Fd	69,138	<input type="text"/>	<input type="text"/>	
1018 Lake Tahoe Science and Lake Improvement Account General Fund	22,857	<input type="text"/>	<input type="text"/>	
Total for BU 3125	748,136			

Only show an amount if an assessment has been adjusted. Attach justification for adjustment(s).

Departmental Budget Officer:

Return this sheet to your Finance budget analyst

Finance budget analyst:

Review the above prior to submittal.

Return this sheet to: Moua, Fue
Fiscal Systems and Consulting(FSCU)
915 L Street, 7th Floor - ext 2180

I certify that I have reviewed the above assessments. If applicable, I have attached the justification for the adjustment(s) made to the funding source(s) shown above.

The adjustment(s) does not reduce the total assessment for my department, unless agreed upon by Finance budget analyst and FSCU.

Certified by Departmental

Budget Officer: _____

Date: _____

Approved by Finance

budget analyst: _____

Date: _____

PRO RATA SCHEDULE of ASSESSMENTS BY FUND/DEPARTMENT

2025-26

FUND	BUSINESS UNIT	BUDGET YEAR	TOTAL
1018 Lake Tahoe Science and Lake Improvement Account General Fund			
0540	Secretary of the Natural Resources Agency	14,713	
3125	California Tahoe Conservancy	22,857	
3940	State Water Resources Control Board	25,041	
			<u>62,611</u>
3002 Electrician Certification Fd			
7350	Department of Industrial Relations	33,990	
			<u>33,990</u>
3004 Garment Industry Reg Fd			
7350	Department of Industrial Relations	78,449	
			<u>78,449</u>

Timeline

July - August

- CSAs receive Workload, Expenditure and Miscellaneous template spreadsheets from FSCU
- FSCU reviews and processes central services data
- Departments complete final prior year SWCAP recoveries
- Finance Budget Letter released to departments

September

- FSCU runs Pro Rata and SWCAP cost allocation
- FBA distributes SWCAP and Pro Rata sheets to department's budget office

October

- Departments certify Pro Rata and SWCAP amounts
- FSCU finalizes Pro Rata and SWCAP amounts for the January 10 Governor's Budget

October - December

- SWCAP departments turn in their ICRP/CAP to FSCU for review before submitting to the federal government by December 31

Summary

- **Full Cost Recovery Policy**
- **Central Service Costs Allocation**
 - Indirect Cost
 - Annual Plan
- **SWCAP and Pro Rata**
 - Budget & Recover
 - Reports

QUESTIONS?

- Please email us at
 - fiproswp@dof.ca.gov
- Pro Rata / SWCAP Information
 - <https://dof.ca.gov/accounting/accounting-statewide-cost-allocation/>

