

COST ALLOCATION AGREEMENT  
STATE AND LOCAL GOVERNMENTS

State of California  
Sacramento, CA 95814

DATE: August 21, 2024  
FILING REF.: The preceding agreement was dated:

August 19, 2024 G16360

---

SECTION I: ALLOCATED COSTS

---

The central service costs listed in Exhibit A, attached, are approved on a fixed basis and may be included as part of the costs of the State/local departments and agencies indicated during your fiscal year ended June 30, 2022 for further allocation to Federal grants, contracts and other agreements performed at those departments and agencies.

---

SECTION II: BILLED COSTS

---

In addition to Section I, which provides for services furnished but not billed, the services listed below are furnished and billed to State/local departments and agencies.

Administrative Procedure (Hearings)	Paper Management
Aircraft Liability Insurance	Property Acquisition
Buildings and Grounds	Real Estate Services
Central Stores	Records Storage
Centralized Purchasing	Rental Buildings
Communication Services	Reproduction Services
Data Processing	Space Management
Insurance Services	Staff Benefits
Interagency Mail & Messenger Service	State Police (Security)
Legal Services	Telephone Services
Long-range Facilities Planning	Fleet Services
Management Assistance	(Formerly Transportation Services)
Office of Architecture & Construction	Office of Emergency Services -
Office Machine Repair	Public Safety Comm Revolving Fund
Office of State Printing	Employee Benefits:
	State Controller - Health & Dental
	for Current Employees
	Finance Employee Comp. Unit - PERS,
	Life Insurance, & Vision
	Other Section I Central Services
	currently billing their costs
	directly.

STATE/LOCALITY: State of California

AGREEMENT DATE: August 21, 2024

SECTION III: CONDITIONS

The amounts approved in Section I and the billings for the services listed in Section II are subject to the following conditions:

A. LIMITATIONS: (1) Charges resulting from this Agreement are subject to any statutory or administrative limitations and apply to a given grant, contract or other agreement only to the extent that funds are available. (2) Such charges represent costs incurred by the State/locality which are legal obligations of the State/locality and are allowable under Title 2 of the Code of Federal Regulations, Part 200 (2 CFR 200). (3) The same costs that are treated as indirect costs are not claimed as direct costs. (4) Similar types of costs are accorded consistent accounting treatment. (5) The information provided by the State/locality which was used to establish this Agreement is not later found to be materially incomplete or inaccurate.

B. ACCOUNTING CHANGES: This Agreement is based on the accounting system purported by the State/locality to be in effect during the Agreement period. Changes to the method of accounting for costs which affect the amount of reimbursement resulting from use of this Agreement require prior approval of the authorized representative of the Cognizant Agency. Such changes include, but are not limited to, changes in the charging of a particular type of cost from allocated cost to a billed cost. Failure to obtain approval may result in cost disallowances.

C. FIXED AMOUNTS: If fixed amounts are approved in Section I of this Agreement, they are based on an estimate of the costs for the period covered by the Agreement. When the actual costs for this period are determined, adjustments will be made to the amounts of a future year to compensate for the difference between the costs used to establish the fixed amounts and actual costs.

D. BILLED COSTS: Charges for the services listed in Section II will be billed in accordance with rates established by the State/locality. These rates will be based on the estimated costs of providing the services. Adjustments for variances between billed costs and the actual allowable costs of providing the services, as defined by 2 CFR 200, will be made in accordance with procedures agreed to between the State/locality and the Cognizant Agency.

E. USE BY OTHER FEDERAL AGENCIES: This Agreement was executed in accordance with the authority in 2 CFR 200, and should be applied to grants, contracts and other agreements covered by that 2 CFR 200, subject to any limitations in Paragraph A above. The State/locality may provide copies of the Agreement to other Federal Agencies to give them early notification of the Agreement.

BY THE STATE/LOCALITY

State of California  
\_\_\_\_\_  
(STATE/LOCALITY)

  
\_\_\_\_\_  
(SIGNATURE)

Joe Stephenshaw  
\_\_\_\_\_  
(NAME)


Director, Finance  
\_\_\_\_\_  
(TITLE)

9/3/2024  
\_\_\_\_\_  
(DATE)

BY THE COGNIZANT AGENCY

ON BEHALF OF THE FEDERAL GOVERNMENT  
DEPARTMENT OF HEALTH AND HUMAN SERVICES  
\_\_\_\_\_  
(AGENCY)

Arif M. Karim -S  
\_\_\_\_\_  
(SIGNATURE)

 Digitally signed by Arif M. Karim -S  
Date: 2024.08.26 22:23:48 -05'00'

Arif Karim  
\_\_\_\_\_  
(NAME)

Director, Cost Allocation Services  
\_\_\_\_\_  
(TITLE)

August 21, 2024  
\_\_\_\_\_  
(DATE)

HHS Representative Karen Wong  
Telephone (415) 437-7820  
\_\_\_\_\_

**STATE OF CALIFORNIA  
STATEWIDE COST ALLOCATION PLAN  
SUMMARY OF FIXED CENTRAL SERVICES COSTS FOR THE FISCAL YEAR ENDING JUNE 30, 2022**

Exhibit A

Agency Number	Agency/Department Name	Total Per Agency	004	005	011	105	110	115
			Finance - Audits	Finance - Budgets	Finance - FSCU	Department of Technology	FI\$Cal Project	Department of FI\$Cal
0250	Judicial	38,169,393	123,304	783,246	196,419	162,361	34,423	2,776,513
0521	Secretary for Transportation	1,213,571	368,680	82,601	12,701	10,631	2,285	122,897
0530	Sec, Health and Human Services Agency, CA	750,604	2,572	80,764	3,794	5,137	1,561	22,982
0540	Sec, Resources	932,580	-18,866	284,911	-11,710	-7,776	-1,200	36,638
0555	Sec, Environmental Protection	962,163	2,973	98,660	4,468	3,666	770	-30,197
0650	Planning and Research, Office of	2,016,006	14,373	706,441	23,004	18,151	3,645	167,014
0690	Office of Emergency Services	19,999,763	-43,962	735,358	95,395	76,359	15,603	4,260,561
0820	Justice, Dept of	52,538,311	196,788	1,006,292	316,402	254,427	52,267	589,016
0840	Controller, CA State	10,874,711	11,468	185,107	18,005	15,183	3,289	1,907,540
0845	Insurance, Dept of	13,335,462	185,248	117,814	44,178	36,680	7,815	281,128
0860	Board of Equalization, State	697,710	3,557	-29,559	5,196	4,368	944	5,781
0890	Secretary of State, CA	6,130,862	17,990	207,890	28,927	23,551	4,908	439,596
0985	School Finance Authority, CA	204,208	371	44,516	480	400	86	52,519
1700	Fair Employment and Housing, Dept of	2,796,528	4,829	252,342	7,529	6,160	1,291	172,797
2240	Housing & Community Dev.	13,025,671	24,780	449,549	39,908	32,263	6,669	1,322,198
2660	Transportation, Dept of	237,000,270	1,967,517	1,420,615	949,774	786,369	167,024	4,616,432
2720	California Highway Patrol, Dept of	145,654,399	323,987	571,486	517,504	426,672	90,201	5,253,907
2740	Motor Vehicles, Dept of	97,030,524	181,713	654,940	290,371	237,352	49,693	532,691
3125	Tahoe Conservancy, CA	1,467,529	101,651	44,239	2,396	1,926	394	84,430
3360	Energy Resources Conservation and Dev Com	7,637,082	49,688	135,233	79,592	66,295	14,173	374,604
3480	Conservation, Dept of	7,065,143	348,516	84,546	22,356	18,698	4,016	413,612
3540	Forestry and Fire Protection, Dept of	113,356,747	201,057	1,203,141	254,567	221,887	49,743	20,470,545
3600	Fish and Wildlife, Dept of	28,039,605	63,853	222,675	101,463	83,769	17,737	2,892,997
3760	Coastal Conservancy, State	899,033	37,120	75,072	2,227	1,824	382	59,486
3790	Parks and Recreation, Dept of	32,758,667	79,460	248,160	126,175	104,305	22,117	4,463,191
3840	Delta Protection Commission	118,962	371	5,499	377	308	65	13,130
3855	Sierra Nevada Conservancy	1,004,748	1,379	7,815	2,453	1,956	398	74,843
3860	Water Resources, Dept of	38,015,138	185,945	524,051	393,106	331,421	71,793	583,643
3875	Sacramento-San Joaquin Delta Conservancy	886,797	234,531	4,568	783	635	132	65,913
3885	Delta Stewardship Council	1,299,269	2,443	23,945	3,833	3,231	699	118,960
3900	Air Resources Board	19,430,635	42,094	354,478	67,198	55,629	11,814	729,916
3930	Pesticide Regulation, Dept of	4,435,132	9,714	53,181	15,114	12,558	2,678	189,338
3940	Water Resources Control Board, State	25,473,705	175,707	330,521	123,512	104,221	22,597	1,506,294
3960	Toxics Substances Control, Dept of	11,901,179	202,964	461,877	68,858	56,229	11,759	994,622
4100	Developmental Disabilities, State Council on	832,886	1,115	46,452	1,393	1,160	248	22,059
4120	Emergency Medical Services Authority	2,586,548	1,486	251,968	2,478	2,031	426	119,092
4140	Statewide Health Planning-Develop, Office of	6,617,626	194,459	307,837	39,176	31,605	6,517	454,701
4170	Aging, Dept of	1,931,723	2,229	156,316	4,077	3,305	686	163,209

**STATE OF CALIFORNIA  
STATEWIDE COST ALLOCATION PLAN  
SUMMARY OF FIXED CENTRAL SERVICES COSTS FOR THE FISCAL YEAR ENDING JUNE 30, 2022**

Exhibit A

Agency Number	Agency/Department Name	Total Per Agency	004	005	011	105	110	115
			Finance - Audits	Finance - Budgets	Finance - FSCU	Department of Technology	FI\$Cal Project	Department of FI\$Cal
4180	Aging, Commission on	88,801		22,053	126	104	22	13,262
4260	Health Services, Dept of	49,049,926	140,079	2,728,152	224,467	181,237	37,410	3,484,806
4265	Public Health, CA Dept of	47,261,033	429,399	1,089,618	188,420	155,934	33,104	1,429,476
4300	Developmental Services, Dept of	14,769,085	28,639	439,927	45,240	39,847	9,026	750,789
4700	Community Services and Development, Dept of	1,810,335	3,185	109,170	4,519	3,819	829	337,967
5160	Rehabilitation, Dept of	17,594,594	39,129	639	62,407	52,338	11,273	150,343
5175	Child Support Services, Dept of	8,178,752	20,704	497,537	32,900	27,500	5,902	454,042
5180	Social Services, Dept of	56,999,738	82,914	1,615,345	131,924	109,350	23,255	3,399,360
5225	Corrections and Rehabilitation, Dept of	678,659,080	1,726,814	3,828,713	2,433,092	2,014,307	427,794	2,761,158
5227	Board of State and Community Corrections	1,867,984	34,416	271,396	6,254	5,032	1,035	404,670
6100	Education, Dept of	32,462,277	41,773	3,805,881	66,607	55,026	11,659	1,035,447
6120	Library, CA State	2,382,474	106	359,951	735	609	130	203,520
6440	University of California	6,055,632	456,620	885,855	728,603	604,491	128,685	259,451
6610	University, CA State	462,642,471	1,312,231	1,390,427	2,093,204	1,734,006	368,520	1,525,205
6980	Student Aid Commission	2,401,573	3,873	415,305	6,660	5,340	1,092	123,556
7100	Employment Development Department	76,405,550	107,759	435,720	190,454	160,162	34,600	1,292,291
7120	Workforce Investment Board, CA	539,083	2,388	14,614	3,431	2,740	558	65,913
7350	Industrial Relations, Dept of	29,401,844	80,685	338,101	128,449	106,502	22,656	1,184,222
7600	CA Dept of Tax and Fee Administration	41,371,050	-133,764	342,806	86,328	71,586	15,232	2,410,560
7870	Victim Comp & Gov Claims Bd.	3,512,652	3,399	86,486	5,541	4,695	1,022	154,676
8260	Arts Council, CA	456,080	1,008	32,964	1,084	878	182	123,161
8570	Food and Agriculture, Dept of	19,238,627	18,868	662,032	86,554	71,462	15,132	1,887,353
8660	Public Utilities Commission	15,887,314	68,819	1,084,516	110,546	89,165	18,383	899,801
8940	Military Department	11,281,842	23,621	676,203	37,230	30,885	6,574	2,324,696
8955	Veterans Affairs, Dept of	37,344,604	54,515	690,511	87,539	72,462	15,388	4,392,547
9150	ALL OTHER DEPARTMENTS	543,612,690	1,972,008	9,100,495	2,883,596	2,218,914	482,754	25,464,523
<b>Totals</b>		<b>3,110,365,981</b>	<b>11,822,292</b>	<b>43,118,964</b>	<b>13,499,389</b>	<b>11,013,338</b>	<b>2,351,865</b>	<b>112,857,393</b>

**STATE OF CALIFORNIA  
STATEWIDE COST ALLOCATION PLAN  
SUMMARY OF FIXED CENTRAL SERVICES COSTS FOR THE FISCAL YEAR ENDING JUNE 30, 2022**

Exhibit A

Agency Number	Agency/Department Name	150	201	202	203	204	205	211
		Department of General Services Contracted Fiscal Services	State Controller's Office - Accounting	State Controller's Office - Claims Audits	State Controller's Office - Payroll	State Controller's Office - Gen. Disb.	State Controller's Office - Field Audits	State Controller's Office - PPSD/SDD
0250	Judicial		900,405	133,736	21,362	45,477	934,089	313,005
0521	Secretary for Transportation		51,138	5,173	321	2,027	59,021	9,131
0530	Sec. Health and Human Services Agency, CA	184,967	-4,098	966	391	954	-9,169	9,713
0540	Sec. Resources		47,902	4,492	465	1,447	-7,245	15,517
0555	Sec. Environmental Protection		46,974	4,905	488	1,441	2,125	12,737
0650	Planning and Research, Office of		61,343	5,985	604	2,046	17,352	18,541
0690	Office of Emergency Services	335,478	1,065,728	144,447	12,550	47,745	-241	258,304
0820	Justice, Dept of		189,489	29,210	46,495	14,479	203,126	961,767
0840	Controller, CA State		16,295	145,169	5,675	186,102	5,534	147,383
0845	Insurance, Dept of		170,998	17,101	9,589	6,232	18,393	233,697
0860	Board of Equalization, State		-172,414	-112,587	-4,984	2,636	910,295	-95,907
0890	Secretary of State, CA		336,580	42,285	4,618	19,024	4,089	99,779
0985	School Finance Authority, CA		2,084	3,509	83	2,130	130	2,518
1700	Fair Employment and Housing, Dept of		16,797	4,593	1,769	2,634	3,863	44,425
2240	Housing & Community Dev.		135,157	61,179	6,677	27,035	104,701	176,316
2660	Transportation, Dept of		321,129	174,818	223,824	83,882	834,909	4,181,576
2720	California Highway Patrol, Dept of		2,026,617	278,283	153,647	85,820	213,260	1,953,786
2740	Motor Vehicles, Dept of		186,792	48,382	98,249	22,656	166,536	2,055,283
3125	Tahoe Conservancy, CA	793,608	18,163	2,074	301	996	1,715	10,056
3360	Energy Resources Conservation and Dev Com		142,237	21,382	4,440	8,392	32,667	124,443
3480	Conservation, Dept of		92,793	13,531	4,208	5,534	8,215	117,241
3540	Forestry and Fire Protection, Dept of		2,352,937	327,828	98,586	102,272	-66,164	1,442,602
3600	Fish and Wildlife, Dept of		535,807	89,116	22,208	38,481	48,959	563,103
3760	Coastal Conservancy, State		53,335	5,528	485	2,273	517	14,487
3790	Parks and Recreation, Dept of		1,511,829	172,357	48,466	55,714	73,500	1,178,672
3840	Delta Protection Commission		1,801	313	49	161	64	1,503
3855	Sierra Nevada Conservancy	429,940	22,039	2,326	311	925	1,479	12,198
3860	Water Resources, Dept of		159,187	35,532	29,991	17,819	209,491	647,454
3875	Sacramento-San Joaquin Delta Conservancy	399,937	3,909	467	104	244	536	2,902
3885	Delta Stewardship Council	469,834	10,946	2,375	532	1,051	1,334	13,735
3900	Air Resources Board		284,746	35,471	11,342	11,382	32,147	324,794
3930	Pesticide Regulation, Dept of		69,908	11,283	3,100	4,912	6,125	82,480
3940	Water Resources Control Board, State		537,608	40,087	16,467	14,535	62,336	457,036
3960	Toxics Substances Control, Dept of		100,343	26,432	6,577	11,505	37,547	178,981
4100	Developmental Disabilities, State Council on		35,665	1,968	562	1,528	559	21,304
4120	Emergency Medical Services Authority	1,168,816	30,959	4,896	1,682	1,839	1,094	98,747
4140	Statewide Health Planning-Develop, Office of		119,186	12,799	3,193	6,375	23,800	95,193
4170	Aging, Dept of		67,273	15,453	1,040	4,943	21,413	28,973

**STATE OF CALIFORNIA  
STATEWIDE COST ALLOCATION PLAN  
SUMMARY OF FIXED CENTRAL SERVICES COSTS FOR THE FISCAL YEAR ENDING JUNE 30, 2022**

Agency Number	Agency/Department Name	150	201	202	203	204	205	211
		Department of General Services Contracted Fiscal Services	State Controller's Office - Accounting	State Controller's Office - Claims Audits	State Controller's Office - Payroll	State Controller's Office - Gen. Disb.	State Controller's Office - Field Audits	State Controller's Office - PPSD/SDD
4180	Aging, Commission on		5,103	612	25	286	-171	867
4260	Health Services, Dept of		598,626	57,263	25,125	29,730	119,221	714,525
4265	Public Health, CA Dept of		965,950	106,244	30,292	36,901	412,915	793,013
4300	Developmental Services, Dept of		453,279	72,135	18,366	31,226	204,564	275,398
4700	Community Services and Development, Dept of		87,618	14,231	708	6,793	40,105	19,808
5160	Rehabilitation, Dept of		75,958	65,063	12,743	37,133	31,070	366,103
5175	Child Support Services, Dept of		128,956	10,606	4,020	4,299	70,336	113,865
5180	Social Services, Dept of		774,148	765,619	35,122	489,919	103,970	910,010
5225	Corrections and Rehabilitation, Dept of		704,989	337,325	800,280	150,273	1,961,288	11,218,047
5227	Board of State and Community Corrections		30,171	4,677	642	2,108	24,279	19,114
6100	Education, Dept of		3,055,582	217,541	16,315	96,637	2,114,454	470,813
6120	Library, CA State	814,545	39,924	4,871	716	1,919	11,516	20,831
6440	University of California		10,422	1,079		581		940
6610	University, CA State		179,886	2,218	591,296	1,501		14,616,695
6980	Student Aid Commission	533,949	31,322	25,898	863	11,519	129,155	21,632
7100	Employment Development Department		1,007,503	757,286	60,633	329,296	121,355	1,468,218
7120	Workforce Investment Board, CA		9,107	1,245	284	406	2,187	10,636
7350	Industrial Relations, Dept of		626,744	447,311	20,476	187,832	117,128	475,506
7600	CA Dept of Tax and Fee Administration		616,198	467,354	33,469	119,529	-131,821	821,330
7870	Victim Comp & Gov Claims Bd.		67,538	317,866	1,491	140,004	329,819	42,675
8260	Arts Council, CA		53,082	11,113	209	4,161	771	8,469
8570	Food and Agriculture, Dept of		384,370	72,471	20,269	29,176	71,870	500,847
8660	Public Utilities Commission		453,965	45,679	10,767	13,955	-111,024	259,424
8940	Military Department		256,472	38,195	9,884	13,437	59,671	175,228
8955	Veterans Affairs, Dept of		1,063,122	124,161	32,334	38,068	43,651	663,396
9150	ALL OTHER DEPARTMENTS	10,727,013	8,773,267	1,224,663	396,513	446,123	3,939,911	9,323,693
<b>Totals</b>		<b>15,858,087</b>	<b>32,002,889</b>	<b>7,005,590</b>	<b>2,958,309</b>	<b>3,067,460</b>	<b>13,624,322</b>	<b>59,124,558</b>

**STATE OF CALIFORNIA  
STATEWIDE COST ALLOCATION PLAN  
SUMMARY OF FIXED CENTRAL SERVICES COSTS FOR THE FISCAL YEAR ENDING JUNE 30, 2022**

**Exhibit A**

Agency Number	Agency/Department Name	302	303	400	410	510	520	600	601
		State Treasurer's Office - Item Processing	State Treasurer's Office - Cash Mgmt. & Public Finance	State Personnel Board	Department of Human Resources (CalHR)	Office of Administrative Law	State Library	Health Benefits for Retired Annuitants	Dental Benefits for Retired Annuitants
0250	Judicial	2,692	179,545	32,065	116,716	22,685	7,132	28,521,854	1,661,171
0521	Secretary for Transportation	74	12,190	945	3,281	1,360	443	402,494	22,867
0530	Sec. Health and Human Services Agency, CA	6	12,281	1,111	1,978	467	-135	336,747	14,270
0540	Sec. Resources	83	-2,320	1,567	6,109	-2,520	-684	589,270	30,563
0555	Sec. Environmental Protection	86	3,964	1,320	4,539	-2,955	166	691,573	34,193
0650	Planning and Research, Office of	109	17,221	1,859	7,487	-1,350	953	830,336	47,840
0690	Office of Emergency Services	2,500	76,213	26,182	100,254	7,240	3,803	11,549,365	624,033
0820	Justice, Dept of	2,962	257,882	98,151	363,899	253,905	12,458	44,231,253	2,413,046
0840	Controller, CA State	372	17,778	15,327	51,725	2,046	614	7,230,919	373,023
0845	Insurance, Dept of	703	41,095	24,008	86,200	30,442	1,582	11,576,363	623,530
0860	Board of Equalization, State	-2,620	5,075	-7,897	-62,999	35,111	179	491,965	22,990
0890	Secretary of State, CA	708	24,858	10,228	37,122	74,224	1,099	4,431,098	212,852
0985	School Finance Authority, CA	35	456	260	907	448	17	88,252	3,331
1700	Fair Employment and Housing, Dept of	141	6,599	4,546	16,639	28,786	282	2,065,802	115,636
2240	Housing & Community Dev.	1,048	33,287	17,903	67,975	-1,802	1,548	8,521,050	422,463
2660	Transportation, Dept of	13,250	873,817	426,552	1,584,859	94,349	34,313	203,663,187	10,359,489
2720	California Highway Patrol, Dept of	11,252	468,202	200,816	719,103	96,484	18,942	123,981,015	6,122,207
2740	Motor Vehicles, Dept of	5,915	253,653	208,545	794,641	56,009	10,907	85,842,206	4,136,115
3125	Tahoe Conservancy, CA	38	1,947	1,015	3,957	196	95	364,793	24,626
3360	Energy Resources Conservation and Dev Com	469	74,970	12,764	46,183	41,466	2,821	5,760,911	293,056
3480	Conservation, Dept of	374	21,398	11,962	44,390	-14,737	782	5,489,425	274,132
3540	Forestry and Fire Protection, Dept of	9,015	283,184	147,402	543,285	289,294	7,683	79,796,446	4,472,037
3600	Fish and Wildlife, Dept of	2,135	92,297	57,751	209,044	121,089	3,698	21,205,987	1,129,478
3760	Coastal Conservancy, State	89	1,965	1,477	5,496	-248	84	596,007	33,236
3790	Parks and Recreation, Dept of	4,734	115,372	120,081	448,894	39,566	4,580	22,173,924	1,180,968
3840	Delta Protection Commission	7	333	155	557		13	83,210	2,697
3855	Sierra Nevada Conservancy	43	1,924	1,237	4,725	196	99	410,089	19,440
3860	Water Resources, Dept of	1,855	387,867	66,320	241,505	23,667	13,392	31,106,194	1,640,737
3875	Sacramento-San Joaquin Delta Conservancy	11	667	291	1,178	686	30	161,988	4,347
3885	Delta Stewardship Council	55	3,780	1,400	5,217	2,987	130	586,473	31,736
3900	Air Resources Board	1,032	61,794	33,129	123,141	319,066	2,428	15,650,572	784,922
3930	Pesticide Regulation, Dept of	290	14,098	8,411	31,306	-1,553	540	3,682,772	177,800
3940	Water Resources Control Board, State	1,347	122,264	46,718	171,855	61,687	4,195	20,698,193	1,010,996
3960	Toxics Substances Control, Dept of	627	59,901	18,350	66,519	51,495	2,595	8,444,401	436,696
4100	Developmental Disabilities, State Council on	43	1,316	2,164	8,203	-54	50	650,799	32,705
4120	Emergency Medical Services Authority	174	2,187	9,636	43,608	58,589	92	724,541	40,455
4140	Statewide Health Planning-Develop, Office of	294	32,384	9,755	35,449	40,558	1,529	4,265,172	216,860
4170	Aging, Dept of	248	3,441	2,955	10,992	828	157	1,306,753	64,994

**STATE OF CALIFORNIA  
STATEWIDE COST ALLOCATION PLAN  
SUMMARY OF FIXED CENTRAL SERVICES COSTS FOR THE FISCAL YEAR ENDING JUNE 30, 2022**

**Exhibit A**

Agency Number	Agency/Department Name	302	303	400	410	510	520	600	601
		State Treasurer's Office - Item Processing	State Treasurer's Office - Cash Mgmt. & Public Finance	State Personnel Board	Department of Human Resources (CalHR)	Office of Administrative Law	State Library	Health Benefits for Retired Annuitants	Dental Benefits for Retired Annuitants
4180	Aging, Commission on	8	112	87	347		5	41,491	1,818
4260	Health Services, Dept of	26,184	186,202	73,099	267,820	98,270	8,738	32,725,898	1,766,247
4265	Public Health, CA Dept of	2,922	173,049	80,852	301,145	117,419	6,817	35,508,633	1,931,974
4300	Developmental Services, Dept of	1,057	52,155	30,769	66,571	-2,213	1,309	10,741,489	530,477
4700	Community Services and Development, Dept of	758	4,500	2,043	7,185	438	153	1,030,414	54,448
5160	Rehabilitation, Dept of	1,254	60,358	37,598	135,181	15,346	2,164	15,049,177	836,718
5175	Child Support Services, Dept of	326	31,417	11,649	42,676	17,526	1,153	5,815,080	313,499
5180	Social Services, Dept of	461,224	121,917	92,854	344,544	112,526	4,750	42,482,222	2,340,379
5225	Corrections and Rehabilitation, Dept of	44,086	2,237,711	1,149,711	4,175,674	453,069	87,927	599,723,238	31,914,120
5227	Board of State and Community Corrections	84	5,109	1,950	7,236	-9,662	246	977,970	49,937
6100	Education, Dept of	3,193	60,744	48,370	173,589	73,152	2,423	19,389,213	997,656
6120	Library, CA State	91	680	2,141	7,666	-888	26	864,897	43,911
6440	University of California	11							
6610	University, CA State	26,537	1,929,896			-2,007	75,496		
6980	Student Aid Commission	328	5,354	2,210	8,143	734	265	971,669	51,285
7100	Employment Development Department	11,584	186,126	150,906	540,406	10,713	6,543	65,058,582	3,402,990
7120	Workforce Investment Board, CA	33	2,713	1,098	3,837	538	138	380,869	18,406
7350	Industrial Relations, Dept of	6,082	118,848	49,195	170,468	256,317	4,619	22,514,129	1,233,824
7600	CA Dept of Tax and Fee Administration	8,326	79,919	82,792	325,266	30,649	3,104	33,659,592	1,756,117
7870	Victim Comp & Gov Claims Bd.	3,565	5,570	4,388	15,683	3,278	186	2,194,696	109,187
8260	Arts Council, CA	143	911	860	3,267	344	42	200,390	9,139
8570	Food and Agriculture, Dept of	1,994	78,751	50,753	194,592	23,474	3,154	13,526,302	656,258
8660	Public Utilities Commission	1,209	91,305	26,348	99,950	7,473	4,315	11,650,960	620,532
8940	Military Department	972	34,516	17,957	65,258	4,341	1,337	6,797,381	495,544
8955	Veterans Affairs, Dept of	3,243	80,471	67,876	248,543	16,204	3,164	27,717,601	1,468,792
9150	ALL OTHER DEPARTMENTS	243,784	2,341,382	947,291	3,534,493	1,480,229	109,735	411,933,755	22,255,142
<b>Totals</b>		<b>911,194</b>	<b>11,454,601</b>	<b>4,549,258</b>	<b>16,685,479</b>	<b>4,436,977</b>	<b>466,421</b>	<b>2,119,159,047</b>	<b>111,969,937</b>



**STATE OF CALIFORNIA  
STATEWIDE COST ALLOCATION PLAN  
SUMMARY OF FIXED CENTRAL SERVICES COSTS FOR THE FISCAL YEAR ENDING JUNE 30, 2022**

Exhibit A

Agency Number	Agency/Department Name	602	605	607	700	799
		Benefits for Annuitants	Department of Justice - Legal	Department of Justice - Tort Liability	Secty, Health & Human Services Agency	California State Auditor
0250	Judicial		328,122	1,304		871,767
0521	Secretary for Transportation		22,942	1,258		19,111
0530	Sec. Health and Human Services Agency, CA		-7,792	204	83,211	7,722
0540	Sec. Resources		-18,209	-1,318		-14,536
0555	Sec. Environmental Protection		71,556	504		8,207
0650	Planning and Research, Office of		28,922	2,398		41,732
0690	Office of Emergency Services		167,265	9,860		429,723
0820	Justice, Dept of		556,412	32,668		455,917
0840	Controller, CA State		32,700	1,826		501,631
0845	Insurance, Dept of		79,334	4,479		-261,147
0860	Board of Equalization, State		9,367	547		-311,334
0890	Secretary of State, CA		51,325	2,949		55,162
0985	School Finance Authority, CA		858	47		771
1700	Fair Employment and Housing, Dept of		13,254	767		25,047
2240	Housing & Community Dev.		-64,080	4,110		1,635,737
2660	Transportation, Dept of		1,702,833	96,577		2,423,175
2720	California Highway Patrol, Dept of		925,200	52,714		1,163,294
2740	Motor Vehicles, Dept of		516,165	29,723		651,987
3125	Tahoe Conservancy, CA		4,215	265		4,433
3360	Energy Resources Conservation and Dev Com		143,270	8,071		199,955
3480	Conservation, Dept of		42,896	2,331		58,924
3540	Forestry and Fire Protection, Dept of		472,463	25,124		651,813
3600	Fish and Wildlife, Dept of		181,562	10,338		346,058
3760	Coastal Conservancy, State		3,942	215		4,034
3790	Parks and Recreation, Dept of		225,961	12,814		347,827
3840	Delta Protection Commission		7,636	24		689
3855	Sierra Nevada Conservancy		4,246	241		4,446
3860	Water Resources, Dept of		712,987	39,571		591,610
3875	Sacramento-San Joaquin Delta Conservancy		1,368	96		1,474
3885	Delta Stewardship Council		6,993	404		7,176
3900	Air Resources Board		120,430	6,846		366,264
3930	Pesticide Regulation, Dept of		27,151	1,550		32,376
3940	Water Resources Control Board, State		224,280	12,444		-271,195
3960	Toxics Substances Control, Dept of		122,297	7,068		533,536
4100	Developmental Disabilities, State Council on		2,549	143		955
4120	Emergency Medical Services Authority		4,395	239	32,630	-15,512
4140	Statewide Health Planning-Develop, Office of		69,070	4,041	507,645	140,028
4170	Aging, Dept of		7,218	408	53,097	11,715

**STATE OF CALIFORNIA  
STATEWIDE COST ALLOCATION PLAN  
SUMMARY OF FIXED CENTRAL SERVICES COSTS FOR THE FISCAL YEAR ENDING JUNE 30, 2022**

Agency Number	Agency/Department Name	602	605	607	700	799
		Benefits for Annuitants	Department of Justice - Legal	Department of Justice - Tort Liability	Secty, Health & Human Services Agency	California State Auditor
4180	Aging, Commission on		262			2,382
4260	Health Services, Dept of		395,788	23,131	2,911,083	2,226,825
4265	Public Health, CA Dept of		337,502	19,156	2,505,945	604,353
4300	Developmental Services, Dept of		84,575	4,461	641,169	248,830
4700	Community Services and Development, Dept of		8,230	425	61,393	11,596
5160	Rehabilitation, Dept of		112,851	6,294	841,329	-407,875
5175	Child Support Services, Dept of		59,361	3,305	442,033	70,060
5180	Social Services, Dept of		236,681	13,399	1,757,364	590,942
5225	Corrections and Rehabilitation, Dept of		4,361,999	247,378		5,900,087
5227	Board of State and Community Corrections		11,023	625		19,672
6100	Education, Dept of		181,305	6,779		538,118
6120	Library, CA State		1,312	71		3,194
6440	University of California		1,308,138	73,988		1,596,768
6610	University, CA State	432,337,775	3,754,255	212,797		492,533
6980	Student Aid Commission		11,688	698		39,035
7100	Employment Development Department		345,058	19,197		708,168
7120	Workforce Investment Board, CA		6,000	338		11,604
7350	Industrial Relations, Dept of		230,508	13,065		1,069,177
7600	CA Dept of Tax and Fee Administration		154,953	8,797		542,728
7870	Victim Comp & Gov Claims Bd.		10,125	568		10,194
8260	Arts Council, CA		1,896	120		1,886
8570	Food and Agriculture, Dept of		78,889	8,784		795,272
8660	Public Utilities Commission		194,805	11,401		235,020
8940	Military Department		118,750	4,095		89,595
8955	Veterans Affairs, Dept of		163,788	8,897		288,331
9150	ALL OTHER DEPARTMENTS		6,708,659	285,251	5,103,106	11,716,390
<b>Totals</b>		<b>432,337,775</b>	<b>25,679,504</b>	<b>1,345,870</b>	<b>14,940,005</b>	<b>38,125,457</b>