

COST ALLOCATION AGREEMENT
STATE AND LOCAL GOVERNMENTS

State of California
Sacramento, CA 95814

DATE: August 23, 2024
FILING REF.: The preceding agreement was dated:

August 21, 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, 2023 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 23, 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.

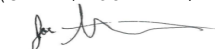
D. BILLED COSTS: Charges for the services listed in Section II will be billed in accordance with rates established by the State/locality. These rates will be based on the estimated costs of providing the services. Adjustments for variances between billed costs and the actual allowable costs of providing 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  Digitally signed by Arif M. Karim -S
Date: 2024.08.28 22:12:15 -05'00'

(SIGNATURE)
Arif Karim

(NAME)
Director, Cost Allocation Services

(TITLE)
August 23, 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, 2023**

Exhibit A

Agency Number	Agency/Department Name	Total Per Agency	Fiscal Year					
			004	005	011	105	110	115
			Finance - Audits	Finance - Budgets	Finance - FSCU	Department of Technology	FI\$Cal Project	Department of FI\$Cal
0250	Judicial	32,981,501	73,684	952,653	162,391	144,001	13,698	2,208,388
0521	Secretary for Transportation	950,814	130,521	136,397	17,726	15,561	1,497	83,045
0530	Sec, Health and Human Services Agency, CA	1,122,459	-5,352	5,428	-3,696	-336	-349	-20,557
0540	Sec, Resources	837,501	2,318	81,501	-3,046	-1,324	-274	84,539
0555	Sec, Environmental Protection	765,638	356	57,166	1,891	1,791	159	-31,039
0650	Planning and Research, Office of	1,331,848	269	160,168	2,805	3,409	226	146,617
0690	Office of Emergency Services	18,099,055	26,898	230,952	64,365	56,518	5,437	3,780,881
0820	Justice, Dept of	48,996,404	71,036	738,277	158,329	141,146	13,346	565,501
0840	Controller, CA State	9,781,667	7,572	185,974	17,976	16,012	1,515	1,495,919
0845	Insurance, Dept of	12,765,050	128,520	145,940	35,940	32,250	3,026	556,072
0860	Board of Equalization, State	1,824,394	1,750	-9,889	4,289	3,903	361	20,117
0890	Secretary of State, CA	6,021,636	10,133	144,974	22,676	20,254	1,911	500,640
0985	School Finance Authority, CA	270,885	464	110,167	459	408	39	29,752
1700	Fair Employment and Housing, Dept of	2,583,260	3,490	162,728	7,069	6,228	597	93,733
2240	Housing & Community Dev.	13,964,397	20,440	357,799	41,380	35,553	3,504	1,587,778
2660	Transportation, Dept of	201,941,483	1,599,247	1,176,920	692,580	631,679	58,195	-302,428
2720	California Highway Patrol, Dept of	127,674,679	162,710	585,733	373,564	336,352	31,444	4,612,032
2740	Motor Vehicles, Dept of	89,325,913	-272,518	372,078	242,095	212,869	20,443	448,195
3125	Tahoe Conservancy, CA	642,018	13,084	79,524	2,440	2,087	207	-135,079
3360	Energy Resources Conservation and Dev Com	6,796,847	12,353	297,739	36,073	35,227	3,001	208,462
3480	Conservation, Dept of	6,564,209	17,772	251,877	18,105	16,470	1,522	521,168
3540	Forestry and Fire Protection, Dept of	109,117,979	170,343	628,723	379,289	337,327	31,979	13,194,723
3600	Fish and Wildlife, Dept of	26,920,697	361,205	316,605	86,064	76,734	7,254	2,666,862
3760	Coastal Conservancy, State	532,436	-253,753	47,404	1,856	1,660	157	90,102
3790	Parks and Recreation, Dept of	28,944,619	53,160	178,472	114,132	100,344	9,638	2,429,588
3840	Delta Protection Commission	242,067	-346	7,935	221	207	18	8,989
3855	Sierra Nevada Conservancy	650,680	584	19,801	913	883	76	71,917
3860	Water Resources, Dept of	37,310,859	805,977	508,047	510,352	446,652	43,121	454,814
3875	Sacramento-San Joaquin Delta Conservancy	317,991	22,474	329	463	422	39	41,522
3885	Delta Stewardship Council	962,568	1,631	11,792	3,262	2,982	275	104,450
3900	Air Resources Board	17,300,445	281,470	499,311	59,486	53,092	5,013	496,747
3930	Pesticide Regulation, Dept of	4,104,494	5,822	165,673	12,131	10,896	1,021	197,773
3940	Water Resources Control Board, State	25,113,000	937,262	261,100	112,115	100,842	9,438	1,471,292
3960	Toxics Substances Control, Dept of	9,680,297	-23,276	331,718	48,787	44,158	4,103	783,567
4100	Developmental Disabilities, State Council on	861,665	929	41,676	1,281	1,143	108	172,737
4120	Emergency Medical Services Authority	3,109,423	6,257	-132,863	12,248	10,086	1,043	16,046
4140	Statewide Health Planning-Develop, Office of	8,143,801	10,727	358,510	24,160	21,899	2,031	322,544
4170	Aging, Dept of	2,518,151	2,669	345,462	5,007	4,252	425	208,900

**STATE OF CALIFORNIA
STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED CENTRAL SERVICES COSTS FOR THE FISCAL YEAR ENDING JUNE 30, 2023**

Exhibit A

Agency Number	Agency/Department Name	Total Per Agency	004 005 011 105 110 115					Department of FI\$Cal
			Finance - Audits	Finance - Budgets	Finance - FSCU	Department of Technology	FI\$Cal Project	
4180	Aging, Commission on	81,448		17,825	170	145	15	11,771
4260	Health Services, Dept of	57,921,818	83,811	1,673,769	176,474	153,603	14,921	1,919,254
4265	Public Health, CA Dept of	71,616,853	65,950	935,648	333,135	283,364	28,250	1,313,988
4300	Developmental Services, Dept of	23,828,273	30,614	615,357	67,853	60,138	5,723	378,387
4700	Community Services and Development, Dept of	2,259,330	1,750	163,610	3,749	3,437	315	331,770
5160	Rehabilitation, Dept of	22,282,907	24,477	-29,757	55,633	50,158	4,682	233,732
5175	Child Support Services, Dept of	10,054,661	10,618	282,008	24,814	22,640	2,085	252,765
5180	Social Services, Dept of	64,042,207	53,905	1,973,298	120,014	106,597	10,121	2,752,777
5225	Corrections and Rehabilitation, Dept of	600,748,621	1,032,160	2,862,752	1,822,669	1,646,364	153,355	3,921,963
5227	Board of State and Community Corrections	1,706,252	3,597	224,429	7,108	6,026	603	316,777
6100	Education, Dept of	27,394,475	25,958	3,317,970	57,477	50,944	4,848	1,112,144
6120	Library, CA State	2,673,671	464	259,180	581	520	49	262,839
6440	University of California	2,990,083	209,969	918,670	502,259	458,987	42,191	-81,990
6610	University, CA State	390,745,731	623,338	969,779	1,471,282	1,338,655	123,668	1,020,080
6980	Student Aid Commission	2,581,637	1,631	489,091	3,836	3,413	324	92,034
7100	Employment Development Department	81,521,384	337,965	613,109	579,335	485,744	49,219	1,065,849
7120	Workforce Investment Board, CA	831,044	1,739	152,494	3,463	2,908	295	23,544
7350	Industrial Relations, Dept of	23,764,387	374,125	428,439	107,141	96,516	9,018	803,450
7600	CA Dept of Tax and Fee Administration	36,265,165	40,963	288,084	89,222	78,869	7,529	1,418,995
7870	Victim Comp & Gov Claims Bd.	2,704,112	1,868	37,118	4,921	4,501	413	111,507
8260	Arts Council, CA	724,073	464	33,314	619	552	53	74,699
8570	Food and Agriculture, Dept of	17,283,758	28,214	361,855	65,554	59,223	5,515	1,547,866
8660	Public Utilities Commission	14,619,862	319,547	504,277	77,898	67,732	6,587	1,062,949
8940	Military Department	8,280,166	15,825	444,621	34,330	30,338	2,897	740,698
8955	Veterans Affairs, Dept of	30,582,061	34,697	431,891	77,606	69,004	6,543	3,703,517
9150	ALL OTHER DEPARTMENTS	529,993,277	1,842,258	9,260,029	3,724,226	3,163,128	315,104	22,306,161
Totals		2,888,570,086	9,553,789	37,042,661	12,678,547	11,167,143	1,069,567	85,883,835

**STATE OF CALIFORNIA
STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED CENTRAL SERVICES COSTS FOR THE FISCAL YEAR ENDING JUNE 30, 2023**

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		356,384	13,459	11,539	-32,521	1,159,394	284,614
0521	Secretary for Transportation		30,086	1,504	636	-1,500	54,126	9,565
0530	Sec, Health and Human Services Agency, CA	-91,031	-9,135	-1,690	438	-1,309	-14,785	965
0540	Sec, Resources		24,167	395	722	-885	-5,760	15,565
0555	Sec, Environmental Protection		4,145	-1,341	807	-1,170	273	13,309
0650	Planning and Research, Office of		43,770	3,558	1,327	-1,307	-3,518	22,756
0690	Office of Emergency Services	-152,997	662,845	47,376	16,067	-27,338	96,514	267,328
0820	Justice, Dept of		221,241	11,662	54,786	-9,959	62,360	915,682
0840	Controller, CA State		43,931	92,554	10,366	-213,071	7,224	141,261
0845	Insurance, Dept of		46,070	-1,065	12,605	-5,536	12,975	213,264
0860	Board of Equalization, State		2,998	2,580	1,567	-1,476	676,922	24,735
0890	Secretary of State, CA		203,427	31,285	7,284	-7,654	38,079	104,868
0985	School Finance Authority, CA		29,482	2,119	161	-1,956	206	2,619
1700	Fair Employment and Housing, Dept of		19,236	420	2,747	-2,335	3,059	44,087
2240	Housing & Community Dev.		225,020	8,595	12,423	-21,296	131,627	208,146
2660	Transportation, Dept of		334,664	23,952	146,946	-68,743	507,968	3,628,242
2720	California Highway Patrol, Dept of		836,698	70,829	92,450	-54,291	131,817	1,686,106
2740	Motor Vehicles, Dept of		277,975	15,443	109,465	-17,352	121,780	1,829,992
3125	Tahoe Conservancy, CA	91,133	15,671	384	486	-757	1,583	9,958
3360	Energy Resources Conservation and Dev Com		38,850	-1,596	4,809	-7,058	8,988	119,751
3480	Conservation, Dept of		39,134	-141	4,769	-4,806	5,592	105,467
3540	Forestry and Fire Protection, Dept of		2,200,062	213,091	91,273	-32,118	159,396	1,570,930
3600	Fish and Wildlife, Dept of		457,369	20,457	21,958	-30,368	36,107	540,740
3760	Coastal Conservancy, State		21,893	-758	789	-2,134	437	13,057
3790	Parks and Recreation, Dept of		847,074	48,136	40,572	-37,724	70,019	1,165,169
3840	Delta Protection Commission	144,645	4,980	110	60	-83	8	1,087
3855	Sierra Nevada Conservancy	150,463	15,461	763	446	-569	-149	11,295
3860	Water Resources, Dept of		181,974	13,780	28,085	-14,203	881,408	605,047
3875	Sacramento-San Joaquin Delta Conservancy	57,934	3,025	21	135	-213	206	2,717
3885	Delta Stewardship Council	280,943	3,866	-204	585	-843	1,072	13,155
3900	Air Resources Board		89,583	-224	10,966	-8,846	-31,214	294,631
3930	Pesticide Regulation, Dept of		9,877	-2,112	2,948	-4,656	4,396	71,939
3940	Water Resources Control Board, State		339,037	13,110	16,084	-8,060	-23	428,321
3960	Toxics Substances Control, Dept of		53,115	8,452	7,325	-10,005	16,935	166,852
4100	Developmental Disabilities, State Council on		27,556	1,751	854	-1,136	420	18,551
4120	Emergency Medical Services Authority	776,803	66,048	6,659	4,581	-1,220	8,953	429,984
4140	Statewide Health Planning-Develop, Office of		15,943	-5,526	4,142	-5,820	7,689	84,059
4170	Aging, Dept of		21,904	1,706	1,701	-3,826	16,871	29,556

**STATE OF CALIFORNIA
STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED CENTRAL SERVICES COSTS FOR THE FISCAL YEAR ENDING JUNE 30, 2023**

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		2,026	-220	36	-191	197	524
4260	Health Services, Dept of		499,802	42,471	44,147	-19,078	64,037	700,969
4265	Public Health, CA Dept of		825,554	52,744	44,554	-21,524	207,727	746,077
4300	Developmental Services, Dept of		224,548	19,579	17,174	-21,465	33,254	311,252
4700	Community Services and Development, Dept of		106,098	10,078	1,260	-5,153	210,228	17,631
5160	Rehabilitation, Dept of		81,195	5,924	16,314	-30,338	27,250	318,406
5175	Child Support Services, Dept of		75,998	2,454	6,983	-3,141	29,803	104,501
5180	Social Services, Dept of		569,416	-69,714	50,569	-426,094	673,346	865,906
5225	Corrections and Rehabilitation, Dept of		1,024,595	154,321	614,705	-115,964	1,372,027	10,291,138
5227	Board of State and Community Corrections		15,501	1,334	969	-1,259	11,956	19,621
6100	Education, Dept of		1,408,084	7,344	25,179	-81,725	2,140,913	414,495
6120	Library, CA State	668,628	22,355	828	1,485	-1,472	9,169	24,181
6440	University of California		12,037	335		-475		562
6610	University, CA State		89,485	346	296,092	-1,554		11,937,489
6980	Student Aid Commission	577,402	20,965	7,100	1,490	-8,969	196,921	23,134
7100	Employment Development Department		665,285	96,024	140,440	-224,024	584,379	2,450,814
7120	Workforce Investment Board, CA		18,926	1,728	707	-262	2,160	14,050
7350	Industrial Relations, Dept of		284,471	134,931	27,847	-134,165	93,677	419,606
7600	CA Dept of Tax and Fee Administration		365,506	137,417	44,687	-62,155	54,906	646,467
7870	Victim Comp & Gov Claims Bd.		47,940	63,682	2,790	-102,718	238,058	41,540
8260	Arts Council, CA	376,474	47,075	4,606	319	-2,601	17	6,597
8570	Food and Agriculture, Dept of		301,341	20,968	16,412	-20,871	-11,562	366,895
8660	Public Utilities Commission		176,874	5,233	15,685	-5,541	-210,313	261,919
8940	Military Department		119,241	8,703	10,417	-9,032	41,816	150,063
8955	Veterans Affairs, Dept of		703,621	43,927	39,432	-17,868	32,123	553,187
9150	ALL OTHER DEPARTMENTS	6,529,557	6,181,369	4,711,744	521,844	-249,888	4,846,320	8,641,166
Totals		9,409,954	21,694,734	6,103,381	2,666,441	-2,211,671	14,817,364	54,423,560

**STATE OF CALIFORNIA
STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED CENTRAL SERVICES COSTS FOR THE FISCAL YEAR ENDING JUNE 30, 2023**

Exhibit A

Agency Number	Agency/Department Name	302	303	400	405	410	510	520	600
		State Treasurer's Office - Item Processing	State Treasurer's Office - Cash Mgmt. & Public Finance	State Personnel Board	Compliance Review Unit (SPB)	Department of Human Resources (CalHR)	Office of Administrative Law	State Library	Health Benefits for Retired Annuitants
0250	Judicial	637	125,225	-127		160,766	27,805	6,350	26,415,814
0521	Secretary for Transportation	82	13,528	10		5,382	2,613	698	398,674
0530	Sec, Health and Human Services Agency, CA	-41	-221	-1,734	9,477	3,174	-1,420	-238	-93,017
0540	Sec, Resources	65	-1,118	237	28,660	8,423	-1,139	-163	597,422
0555	Sec, Environmental Protection	26	1,560	-33		7,560	-2,474	70	627,592
0650	Planning and Research, Office of	195	2,988	658	5,937	11,841	672	80	890,228
0690	Office of Emergency Services	2,252	49,134	3,708	5,937	145,198	18,492	2,535	12,164,737
0820	Justice, Dept of	4,372	122,760	4,422	133,821	509,901	127,190	6,167	42,890,571
0840	Controller, CA State	2,396	13,925	-773		80,868	3,058	702	7,006,175
0845	Insurance, Dept of	879	28,055	-616	76,501	121,252	23,703	1,393	10,614,956
0860	Board of Equalization, State	172	3,397	-85		14,083	23,324	164	1,156,114
0890	Secretary of State, CA	1,269	17,617	900		57,797	50,931	881	4,558,493
0985	School Finance Authority, CA	56	356	-3	5,937	1,482	-18,885	18	102,002
1700	Fair Employment and Housing, Dept of	222	5,416	264		24,472	-38,948	278	2,119,131
2240	Housing & Community Dev.	1,182	30,890	4,121	76,501	111,182	37,732	1,654	9,991,293
2660	Transportation, Dept of	6,259	549,749	-8,678		2,060,125	112,522	26,524	179,733,991
2720	California Highway Patrol, Dept of	5,005	292,623	-12,576		970,328	67,403	14,446	110,881,796
2740	Motor Vehicles, Dept of	7,902	185,071	7,502		1,021,064	1,612	9,524	80,139,118
3125	Tahoe Conservancy, CA	47	1,814	165	19,068	5,369	413	98	500,670
3360	Energy Resources Conservation and Dev Com	251	30,714	243		67,192	-2,644	1,308	5,660,595
3480	Conservation, Dept of	303	14,333	63		59,406	12,698	695	5,137,324
3540	Forestry and Fire Protection, Dept of	10,313	293,370	19,907		856,097	110,703	14,800	83,361,587
3600	Fish and Wildlife, Dept of	1,779	66,740	945	133,821	303,640	34,038	3,352	20,998,865
3760	Coastal Conservancy, State	39	1,444	5	28,660	7,358	255	72	538,420
3790	Parks and Recreation, Dept of	3,445	87,240	10,738		641,079	36,982	4,491	21,734,639
3840	Delta Protection Commission	6	180	-21	5,937	644		9	67,348
3855	Sierra Nevada Conservancy	49	768	105		6,213	127	34	350,901
3860	Water Resources, Dept of	1,918	388,274	584		340,466	77,606	20,146	29,663,157
3875	Sacramento-San Joaquin Delta Conservancy	11	366	36	14,387	1,479	286	17	167,312
3885	Delta Stewardship Council	34	2,597	44		7,354	-6,630	125	508,422
3900	Air Resources Board	618	46,179	96		166,077	-30,002	2,315	14,443,800
3930	Pesticide Regulation, Dept of	124	9,478	-76		40,701	-10,069	470	3,390,555
3940	Water Resources Control Board, State	1,270	87,729	695	133,821	240,596	18,341	4,339	19,806,445
3960	Toxics Substances Control, Dept of	656	38,423	37		94,079	13,600	1,879	7,634,081
4100	Developmental Disabilities, State Council on	102	994	136		10,259	127	50	552,733
4120	Emergency Medical Services Authority	587	8,752	24,875		204,869	-51,609	504	758,863
4140	Statewide Health Planning-Develop, Office of	151	19,056	-303		47,884	-16,252	929	4,016,200
4170	Aging, Dept of	164	3,693	299		16,220	8,876	202	1,330,103

**STATE OF CALIFORNIA
STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED CENTRAL SERVICES COSTS FOR THE FISCAL YEAR ENDING JUNE 30, 2023**

Exhibit A

Agency Number	Agency/Department Name	302 State Treasurer's Office - Item Processing	303 State Treasurer's Office - Cash Mgmt. & Public Finance	400 State Personnel Board	405 Compliance Review Unit (SPB)	410 Department of Human Resources (CalHR)	510 Office of Administrative Law	520 State Library	600 Health Benefits for Retired Annuitants
4180	Aging, Commission on	-3	127	0		296		7	45,938
4260	Health Services, Dept of	5,736	133,507	3,734		389,808	26,134	6,993	32,593,783
4265	Public Health, CA Dept of	4,570	246,125	2,947	133,821	416,450	26,729	13,411	33,305,028
4300	Developmental Services, Dept of	874	52,298	-11,565	133,821	193,137	28,940	2,655	13,135,811
4700	Community Services and Development, Dept of	322	2,993	-194		10,240	796	143	822,349
5160	Rehabilitation, Dept of	1,216	43,639	-1,896	5,937	182,511	1,846	2,149	13,631,018
5175	Child Support Services, Dept of	604	19,704	200		58,652	14,482	950	5,684,077
5180	Social Services, Dept of	-58,413	92,704	3,949		482,536	-15,506	4,687	40,504,664
5225	Corrections and Rehabilitation, Dept of	34,201	1,432,446	-11,775	234,072	5,823,867	100,473	70,315	536,360,555
5227	Board of State and Community Corrections	101	5,234	213		10,746	-14,786	286	931,912
6100	Education, Dept of	1,862	44,301	-2,115	133,821	237,054	13,386	2,248	17,377,630
6120	Library, CA State	137	453	286	47,271	13,210	361,521	23	948,003
6440	University of California	6							
6610	University, CA State	5,656	1,164,950				-2,856	56,450	
6980	Student Aid Commission	259	2,969	287		12,616	23,280	149	963,642
7100	Employment Development Department	13,674	421,729	65,371	154,031	1,283,569	92,886	23,547	66,271,006
7120	Workforce Investment Board, CA	102	2,525	121		7,743	986	141	565,884
7350	Industrial Relations, Dept of	4,795	83,969	-5,605		245,230	134,222	4,142	19,809,903
7600	CA Dept of Tax and Fee Administration	6,379	68,580	-3,294		369,717	14,158	3,497	30,691,857
7870	Victim Comp & Gov Claims Bd.	1,427	3,917	53		23,355	924	189	2,098,268
8260	Arts Council, CA	125	479	13		3,703	127	25	162,799
8570	Food and Agriculture, Dept of	1,400	51,528	-3,251	76,501	211,923	175,657	2,529	13,429,228
8660	Public Utilities Commission	1,370	58,868	3,091	76,501	143,083	30,896	3,089	11,645,902
8940	Military Department	858	26,380	-996		86,173	5,891	1,346	6,040,951
8955	Veterans Affairs, Dept of	3,722	60,012	-3,976		318,122	1,966	3,029	23,557,065
9150	ALL OTHER DEPARTMENTS	200,317	2,783,560	42,900	1,325,751	4,797,632	2,789,878	144,791	385,073,247
Totals		286,094	9,346,096	134,268	2,999,992	23,753,253	4,443,067	473,709	1,966,467,630

**STATE OF CALIFORNIA
STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED CENTRAL SERVICES COSTS FOR THE FISCAL YEAR ENDING JUNE 30, 2023**

Exhibit A

Agency Number	Agency/Department Name	601	602	605	607	700	799
		Dental Benefits for Retired Annuitants	Benefits for Annuitants	Department of Justice - Legal	Department of Justice - Tort Liability	Secty, Health & Human Services Agency	California State Auditor
0250	Judicial	1,726,643		233,131	-435		-1,061,992
0521	Secretary for Transportation	29,451		29,636	1,949		-10,373
0530	Sec, Health and Human Services Agency, CA	-1,542		-18,225	-452	1,422,244	-54,137
0540	Sec, Resources	35,296		-4,207	-365		-23,528
0555	Sec, Environmental Protection	37,711		52,006	219		-4,946
0650	Planning and Research, Office of	57,074		1,215	312		-19,432
0690	Office of Emergency Services	712,280		107,732	7,104		-194,900
0820	Justice, Dept of	2,606,049		266,322	17,379		-635,957
0840	Controller, CA State	421,910		30,211	1,977		413,985
0845	Insurance, Dept of	631,251		60,615	3,941		23,059
0860	Board of Equalization, State	69,045		7,260	484		-177,421
0890	Secretary of State, CA	238,821		38,185	2,506		-23,641
0985	School Finance Authority, CA	5,422		776	34		-230
1700	Fair Employment and Housing, Dept of	130,480		12,153	769		-12,036
2240	Housing & Community Dev.	518,141		-29,543	4,529		605,746
2660	Transportation, Dept of	10,545,646		1,174,598	75,908		-764,383
2720	California Highway Patrol, Dept of	6,264,888		630,569	41,017		-346,264
2740	Motor Vehicles, Dept of	4,382,201		405,225	26,654		-220,425
3125	Tahoe Conservancy, CA	29,721		4,034	258		-360
3360	Energy Resources Conservation and Dev Com	311,975		62,768	3,944		-96,098
3480	Conservation, Dept of	302,172		84,646	1,926		-26,286
3540	Forestry and Fire Protection, Dept of	5,202,568		637,429	41,710		-375,523
3600	Fish and Wildlife, Dept of	1,217,494		144,753	9,444		-555,161
3760	Coastal Conservancy, State	33,791		3,092	178		-1,588
3790	Parks and Recreation, Dept of	1,274,111		191,020	12,562		-70,268
3840	Delta Protection Commission	3,626		-3,282	17		-228
3855	Sierra Nevada Conservancy	20,825		1,572	119		-1,917
3860	Water Resources, Dept of	1,761,528		853,135	56,201		-317,210
3875	Sacramento-San Joaquin Delta Conservancy	4,722		789	77		-565
3885	Delta Stewardship Council	25,953		5,554	330		-4,181
3900	Air Resources Board	832,288		100,126	6,563		-17,630
3930	Pesticide Regulation, Dept of	188,974		20,419	1,328		-13,118
3940	Water Resources Control Board, State	1,090,554		189,163	12,331		-152,802
3960	Toxics Substances Control, Dept of	441,300		82,491	5,363		-63,343
4100	Developmental Disabilities, State Council on	31,577		2,162	128		-2,473
4120	Emergency Medical Services Authority	45,337		20,026	1,375	891,421	-202
4140	Statewide Health Planning-Develop, Office of	222,632		40,891	2,634	3,010,284	-40,663
4170	Aging, Dept of	73,030		8,299	542	444,936	-2,840

**STATE OF CALIFORNIA
STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED CENTRAL SERVICES COSTS FOR THE FISCAL YEAR ENDING JUNE 30, 2023**

Exhibit A

Agency Number	Agency/Department Name	601	602	605	607	700	799
		Dental Benefits for Retired Annuitants	Benefits for Annuitants	Department of Justice - Legal	Department of Justice - Tort Liability	Secty, Health & Human Services Agency	California State Auditor
4180	Aging, Commission on	2,456		288	43		-2
4260	Health Services, Dept of	1,924,289		294,331	19,469	18,016,262	-846,408
4265	Public Health, CA Dept of	2,031,690		552,132	36,822	29,886,997	144,664
4300	Developmental Services, Dept of	806,306		113,930	7,476	7,601,170	21,006
4700	Community Services and Development, Dept of	47,348		6,375	425	491,910	31,850
5160	Rehabilitation, Dept of	845,615		93,983	6,125	6,763,312	-50,224
5175	Child Support Services, Dept of	337,298		42,084	2,716	3,183,817	-101,451
5180	Social Services, Dept of	2,465,515		201,618	13,204	13,587,015	80,093
5225	Corrections and Rehabilitation, Dept of	32,092,159		3,080,323	200,029		-3,448,129
5227	Board of State and Community Corrections	53,219		11,771	782		100,112
6100	Education, Dept of	1,016,962		182,845	6,314		-103,464
6120	Library, CA State	54,424		1,058	51		-1,573
6440	University of California			852,417	55,017		20,098
6610	University, CA State		369,888,090	2,493,001	161,323		-889,543
6980	Student Aid Commission	55,336		6,474	427		107,826
7100	Employment Development Department	3,659,383		953,790	64,125		1,674,134
7120	Workforce Investment Board, CA	26,634		5,691	388		-923
7350	Industrial Relations, Dept of	1,235,540		180,883	14,044		-587,792
7600	CA Dept of Tax and Fee Administration	1,805,671		149,606	9,810		38,694
7870	Victim Comp & Gov Claims Bd.	123,023		8,340	552		-7,556
8260	Arts Council, CA	8,546		7,896	77		-1,905
8570	Food and Agriculture, Dept of	731,102		65,272	7,122		-206,663
8660	Public Utilities Commission	683,811		129,861	8,563		-448,020
8940	Military Department	469,376		74,616	12,547		-26,893
8955	Veterans Affairs, Dept of	1,411,908		126,772	8,502		-582,741
9150	ALL OTHER DEPARTMENTS	23,050,656		9,321,372	425,531	35,059,632	-6,815,008
Totals		116,463,212	369,888,090	24,403,475	1,402,044	120,359,000	-16,149,149