


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

SWCAP / Pro Rata

**Departmental Overview
May 2023**



Agenda

- 1. Full Cost Recovery Policy**
 - 2. Central Service Costs Allocation**
 - 3. Budgeting for SWCAP and Pro Rata**
 - 4. Recoveries**
 - 5. Reports**
- 

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 (DOF)			
004	Audits	Audit Hours	DOF
005	Budgets	Budget Hours	DOF
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
202	Claim Audits	Warrants	SCO
203	Payroll Disbursements	Warrants	SCO
204	General Disbursements	Warrants	SCO
205	Field Audits	Audit Hours	SCO

Central Services (cont.)

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

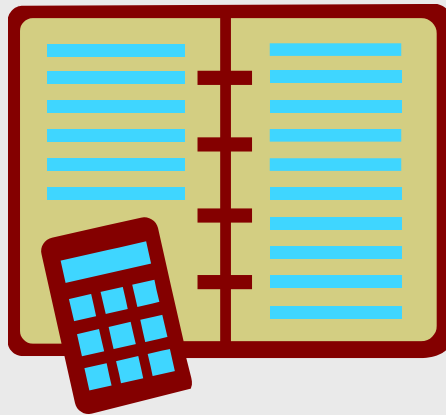
Federal Funds

Special Deposit Fund

(SWCAP only the federal fund is billable)



Budgeting for SWCAP and Pro Rata



Budgeting

SWCAP

$$\begin{array}{l} \text{Federal Funding} \\ \text{State Operations} \end{array} \times \begin{array}{l} \text{Department's} \\ \text{Total SWCAP} \\ \text{Allocation} \end{array} = \begin{array}{l} \text{Department's} \\ \text{Budgeted} \\ \text{SWCAP} \end{array}$$

Pro Rata

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

$$\begin{array}{l} \text{Special Fund} \\ \text{State Operations} \end{array} \times \begin{array}{l} \text{Department's} \\ \text{Total Pro Rata} \\ \text{Allocation} \end{array} = \begin{array}{l} \text{Department's} \\ \text{Budgeted} \\ \text{Pro Rata} \end{array}$$

2023-24 SWCAP APPORTIONMENTS

Business Unit: 0250 Judicial

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 services costs as calculated below.

	SWCAP		SWCAP Amount		SWCAP Amount
3,505,000 / (Federal Funding)	Apportionment		(Whole Dollars)		(Rounded 000's)
1,296,751,000 / (State Operations)	34,080,735	=	92,117		92,000

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
0250					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: 0250-991-BBA-2023-GB **Budget Request Description:** SWCAP apportionment

Version: GB Working **Year:** 2023-24 **Baseline Adjustment Type:** SWCAP
(Copy will be sent to GB Exchange)

<p>Departmental Budget Officer: Return this sheet to your Finance budget analyst</p> <p>Finance budget analyst: Review the above prior to submittal.</p>	<p><i>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 9216.1, 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.</i></p> <p>Certified by Departmental Budget Officer: _____</p> <p style="text-align: right;">Date: _____</p> <p>Approved by Finance budget analyst: _____</p> <p style="text-align: right;">Date: _____</p>	<p>0</p> <p>2</p> <p>5</p> <p>0</p>
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Return this sheet to:
Narjes Shahalirasaf
Fiscal Systems and Consulting Unit (FSCU)
7th Floor, Cube #7630
Extension: 2169

Judicial

2023-24 PRORATA ASSESSMENTS - BILLABLE FUNDS BY AGENCY

Business Unit: 0250 Judicial

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*		
		BU	Fund	Amount (Whole Dollars)
0044 Motor Vehicle Acct	7,680	---	---	
0159 Trial Court Improvement Fd	180,012	---	---	
0327 Court Interpreters Fd	4,909	---	---	
0587 Family Law Trust Fd	53,685	---	---	
0932 Trial Court Trust Fd	184,733	---	---	
3037 Court Facilities Construction Fd State	13,753,572	---	---	
3060 Appellate Court Trust Fund	222,154	---	---	
3085 Mental Health Services Fund	39,608	---	---	
Total for BU 0250	14,446,353			

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

Departmental Budget Officer:

Return this sheet to your Finance budget analyst.

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.

0

Finance budget analyst:

Review the above prior to submittal.

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*Certified by Departmental
Budget Officer:* _____

Date: _____

*Approved by Finance
budget analyst:* _____

Date: _____

Return this sheet to: Fue Moua

Fiscal Systems and Consulting Unit (FSCU)

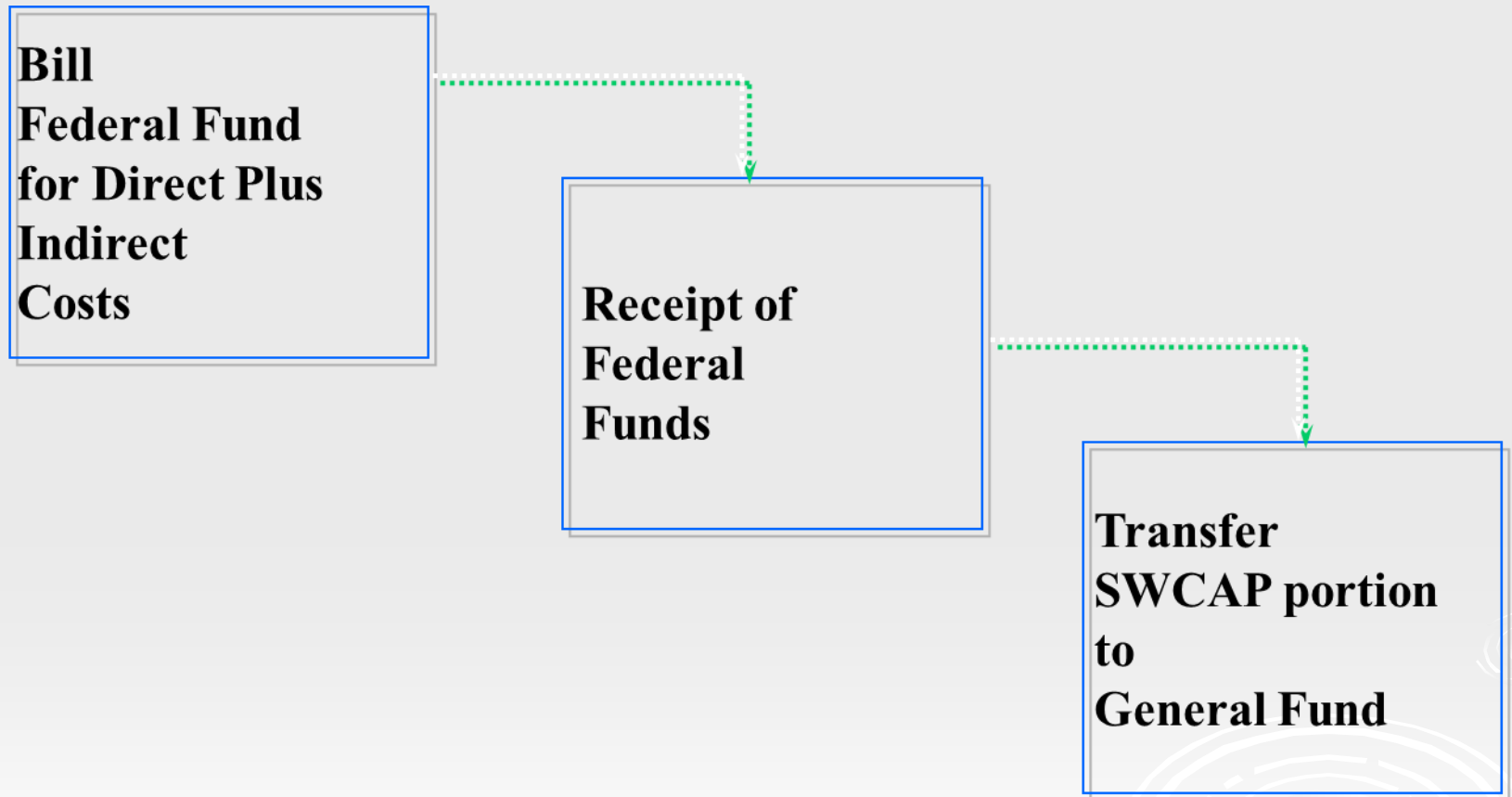
7th Floor, Cube #7610 Extension: 2180

Judicial

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 OF CALIFORNIA
OFFICE OF THE STATE CONTROLLER
TRANSACTION REQUEST

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

STATE CONTROLLER'S USE ONLY	
TC Code	VERIFIED BY:
	DATE:

PAGE 1 OF 1

Agency: Department of Toxic Substances Control	Address: 8800 Cal Center Dr, Scaramento, CA 95826	Agency Document Number: TR# 2018-4
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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	SOURCE FUND
0890	3960	2018		001					12						41,220.85	D	D				
DESCRIPTION				[DNKP] CHAPTER NUMBER YEAR ITEM										PROGRAM DESCRIPTION							
SWCAP 4TH QTR TO GF 9910				CHAPTER 29/30/449 ITEM 3960-001-0890										SPECIAL PROGRAMS AND GRANT MANAGEMENT							
0001	9910	2018												999000	41,220.85	C	R				
DESCRIPTION				[DNKP] CHAPTER NUMBER YEAR ITEM										PROGRAM DESCRIPTION							
SWCAP 4TH QRT FR FTF3960														SWCAP RECOVERIES							
DESCRIPTION				[DNKP] CHAPTER NUMBER YEAR ITEM										PROGRAM DESCRIPTION							
DESCRIPTION				[DNKP] CHAPTER NUMBER YEAR ITEM										PROGRAM DESCRIPTION							
DESCRIPTION				[DNKP] CHAPTER NUMBER YEAR ITEM										PROGRAM DESCRIPTION							
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DESCRIPTION				[DNKP] CHAPTER NUMBER YEAR ITEM										PROGRAM DESCRIPTION							
DESCRIPTION				[DNKP] CHAPTER NUMBER YEAR ITEM										PROGRAM DESCRIPTION							

TYPE OF TRANSACTION:	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.	
LEGAL AUTHORITY AND REASON FOR REQUEST:		
AUTHORIZED SIGNATURE:		
CONTACT PERSON:		PHONE FOR CONTACT:
SWCAP TRANSFER FOR 4TH QTR OF FY 2018 IN ACCORDANCE WITH GC 13332 01 AND 13332 02	E-MAIL FOR CONTACT:	DATE: 9/6/2019

NOT TO BE USED AS A CONTROLLER'S REMITTANCE ADVICE

CA 504 PC VERSION (03/2006)

SWCAP Journal Entry

MAIL CODE 8860

ROUTE TO AGENCY

STATE CONTROLLER'S OFFICE

DOCUMENT NO

GEN FD CREDITS FROM FED FUNDS

DIVISION OF ACCOUNTING
SACRAMENTO, CALIFORNIA

JE 0008187

REPORT NO: FC-145-10-D

TC-38 NOTICE OF TRANSFER

DATE: 09/06/2019

FUND	AGCY	FY	REF/ITEM	FEDERAL CATALOG	CT	PG	EL	COM	TSK	TYP	SOURCE	ACCOUNT NO	DEBITS	CREDITS
-----DESCRIPTION-----														
0890												9010	41,220.85	
0890	3960	2018	001							C		000	41,220.85	
0890	3960	2018	001			12				C		000	41,220.85	
0890	3960	2018	001			12	62			C		000	41,220.85	
0890	3960	2018	001			12	62			D		000	41,220.85	
												SWCAP APR 19 TO GF 9910		
0890												1140		41,220.85
FROM FUND														41,220.85
FEDERAL TRUST FUND														
0001												1140	41,220.85	
0001												8145		41,220.85
0001	9910	2018								Q		000		41,220.85
0001	9910	2018								R		0999000		41,220.85
SWCAP APR 19 FR FTF 3960														
TO FUND														41,220.85
GENERAL FUND														
TOTALS													41,220.85	41,220.85

REASON FOR ABOVE ACTION
EB TO RECORD THE FEDERAL SHARE OF STATEWIDE INDIRECT COSTS
- INTERDEPARTMENTAL SCHEDULED.

REFER TO ATTACHED AGENCY LETTER

Pro Rata Recoveries

Pro Rata Certification

- **Finance certifies Pro Rata billable assessments to the SCO in June.**
- **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 PR 2200645
 SACRAMENTO, CALIFORNIA
 REPORT NO: FC-145-10-D TC-36 NOTICE OF TRANSFER DATE: 11/15/2021

FUND	AGCY	FY	REF/ITEM	FEDERAL CATALOG	CT	PG	EL	COM	TSK	TYP	SOURCE	ACCOUNT NO	DEBITS	CREDITS
-----DESCRIPTION-----														
0001												1140	67,959.00	
3081												9010	67,959.00	
3081	9900	2021	590							C		000	67,959.00	
3081	9900	2021	590			10				C		000	67,959.00	
3081	9900	2021	590			10				D		000	67,959.00	
PRO RATA 21-22 ASSESS 2														
0001												9010		67,959.00
0001	9900	2021	590							C		000	67,959.00	
0001	9900	2021	590			10				C		000	67,959.00	
0001	9900	2021	590			10				D		000	67,959.00	
PRO RATA 21-22 ASSESS 2														
3081												1140		67,959.00
TO FUND GENERAL FUND													67,959.00	
FROM FUND CANNERY INSPECTION FUND														67,959.00
TOTALS													67,959.00	67,959.00

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/>

STATE OF CALIFORNIA DEPARTMENT OF FINANCE

2023-24

SWCAP DETAIL REPORT BY DEPARTMENT AND FUNCTION

DEPT# 0250 Judicial				2021-22 PAST YEAR ACTUAL COSTS (+)	2021-22 PAST YEAR ESTIMATE COSTS (-)	ROLL- FORWARD (=)	2023-24 BUDGET YEAR ESTIMATE COSTS (+)	TOTAL ALLOCATED (=)
FUNCTION CODE	FUNCTION	UNITS	WORKLOAD					
004	Finance Audits	Hours	324	94,954	131,871	-36,917	130,158	93,241
005	Finance Budgets	Hours	4,104	644,110	639,873	4,237	953,941	958,178
011	Finance FSCU	Dollars	1,296,751	181,834	198,721	-16,887	208,017	191,130
105	Department of Technology	Dollars	1,296,751	117,510	158,402	-40,892	151,299	110,407
110	FI\$Cal, Project	Dollars	1,296,751	16,967	12,106	4,861	10,734	15,595
115	FI\$Cal, Department of	Users	354	2,521,917	2,049,872	472,045	2,660,563	3,132,608
201	Controller Accounting	Records	154,518	739,307	651,971	87,336	774,576	861,912
202	Controller Claims Audits	Warrants	35,462	73,496	92,043	-18,547	77,116	58,569
203	Controller Payroll Disbursements	Warrants	38,955	12,822	16,475	-3,653	13,447	9,794
204	Controller General Disbursements	Warrants	35,462	22,206	22,846	-640	23,299	22,659
205	Controller Field Audits	Hours	3,704	698,931	759,311	-60,380	732,602	672,222
211	Controller Personnel/Payroll Svcs & SDD	Positions	1,623	226,575	262,175	-35,600	251,614	216,014
212	Controller California State Payroll System	Positions	1,623	51,446	0	51,446	53,948	105,394
302	Treasurer Item Processing	Warrants	74,417	328	3,303	-2,975	1,904	-1,071
303	Treasurer Cash Mgmt. & Public Finance/Security Mgmt and PFD	Dollars	1,296,751	116,108	127,164	-11,056	131,523	120,467
400	State Personnel Board (SPB)	Positions	1,623	17,812	32,504	-14,692	19,512	4,820
410	Human Resources (CalHR)	Positions	1,623	98,822	151,285	-52,463	114,505	62,042
510	Office of Administrative Law	Hours	150	23,593	20,417	3,176	24,557	27,733
520	State Library	Dollars	1,296,751	9,534	9,663	-129	21,387	21,258
600	Health Benefits for Annuitants(Retired)	Dollars	36,074,668	25,853,152	29,799,044	-3,945,892	29,667,778	25,721,886
601	Dental Benefits for Annuitants(Retired)	Dollars	2,327,929	1,675,301	1,672,728	2,573	1,772,962	1,775,535
605	Justice Legal	Hours	10,554	343,979	302,801	41,178	361,928	403,106
607	Justice Tort Liability	Hours	893	24,658	22,732	1,926	24,262	26,188
799	California State Auditor	Hours	785	91,867	739,962	-648,095	119,143	-528,952
TOTALS				33,657,229	37,877,269	-4,220,040	38,300,775	34,080,735

2023-24 SWCAP APPORTIONMENTS

Business Unit: 0250 Judicial

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 services costs as calculated below.

$\frac{3,505,000}{1,296,751,000}$	/ (Federal Funding)	X	34,080,735	=	92,117	92,000
			SWCAP Apportionment		SWCAP Amount (Whole Dollars)	SWCAP Amount (Rounded 000's)

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
0250					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: 0250-991-BBA-2023-GB **Budget Request Description:** SWCAP apportionment

Version: GB Working **Year:** 2023-24 **Baseline Adjustment Type:** SWCAP
(Copy will be sent to GB Exchange)

Departmental Budget Officer: 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 9216.1, 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

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Recoveries by Department

Organization	Plan Year	Plan	Targeted Recoveries	First Year Recoveries	Second Year Recoveries	Third Year Recoveries	Balance to be Collected
0250	Judicial						
	2017-18	GovBudget	\$116,676.00	\$91,213.11	\$21,122.21	\$0.00	\$4,340.68
	2018-19	GovBudget	\$114,053.00	\$80,889.63	\$0.00	\$0.00	\$33,163.37
	2019-20	GovBudget	\$109,909.00	\$96,902.21	\$13,006.79	\$0.00	\$0.00
	2020-21	GovBudget	\$128,579.00	\$59,559.66	\$20,954.75	\$0.00	\$48,064.59
	2021-22	GovBudget	\$125,282.00	\$104,769.93	\$0.00	\$0.00	\$20,512.07
	2022-23	GovBudget	\$116,277.00	\$0.00	\$0.00	\$0.00	\$116,277.00
	Total 0250		\$710,776.00	\$433,334.54	\$55,083.75	\$0.00	\$222,357.71
0521	Secretary for Transportation						
	2017-18	GovBudget	\$564,421.00	\$240,231.53	\$77,519.43	\$0.00	\$246,670.04
	2018-19	GovBudget	\$554,736.00	\$178,577.06	\$195,072.74	\$0.00	\$181,086.20
	2019-20	GovBudget	\$399,118.00	\$529,074.82	\$181,427.81	\$0.00	(\$311,384.63)
	2020-21	GovBudget	\$482,248.00	\$524,221.57	\$206,301.50	\$0.00	(\$248,275.07)
	2021-22	GovBudget	\$582,421.00	\$627,446.07	\$0.00	\$0.00	(\$45,025.07)
	2022-23	GovBudget	\$481,698.00	\$0.00	\$0.00	\$0.00	\$481,698.00
	Total 0521		\$3,064,642.00	\$2,099,551.05	\$660,321.48	\$0.00	\$304,769.47
0530	Sec, Health and Human Services Agency, CA						
	2022-23	GovBudget	\$30,801.00	\$0.00	\$0.00	\$0.00	\$30,801.00
	Total 0530		\$30,801.00	\$0.00	\$0.00	\$0.00	\$30,801.00

PRO RATA DETAIL REPORT BY DEPARTMENT AND FUNCTION

Department 0250 Judicial

FUNCTION CODE	FUNCTION	UNITS	WORKLOAD	BUDGET YR WORKLOAD	2021-22	2021-22	ROLL-FORWARD	2023-24	TOTAL ALLOCATED
					PAST YEAR ACTUAL COSTS (+)	PAST YEAR ESTIMATE COSTS (-)		BUDGET YEAR ESTIMATE COSTS (+)	
004	Finance Audits	Hours	1,084		203,108	195,409	7,699	268,273	275,972
005	Finance Budgets	Hours	4,124		712,793	655,565	57,228	1,026,996	1,084,224
011	Finance FSCU	Dollars	1,031,092		199,711	174,459	25,252	232,273	257,525
105	Department of Technology	Dollars	1,031,092		122,283	133,240	-10,957	157,300	146,343
115	FI\$Cal, Department of	Users	354		2,598,776	2,058,533	540,243	2,736,642	3,276,885
201	Controller Accounting	Records	154,518		742,682	657,302	85,380	778,104	863,484
202	Controller Claims Audits	Warrants	35,462		73,825	92,731	-18,906	77,460	58,554
203	Controller Payroll Disbursements	Warrants	38,955		12,843	16,511	-3,668	13,469	9,801
204	Controller General Disbursements	Warrants	35,462		22,305	23,017	-712	23,403	22,691
205	Controller Field Audits	Hours	3,646		710,011	729,399	-19,388	743,990	724,602
211	Controller Personnel/Payroll Svcs & SDD	Positions	1,623		226,750	262,528	-35,778	251,809	216,031
212	Controller California State Payroll System	Positions	1,623		51,486	0	51,486	53,989	105,475
301	Treasurer Investment	Dollars	4,666,808		36,583	39,275	-2,692	38,846	36,154
302	Treasurer Item Processing	Warrants	74,417		2,015	11,418	-9,403	11,709	2,306
303	Treasurer Cash Mgmt & Public Finance/Security Mgmt and PFD	Dollars	1,031,092		183,258	149,694	33,564	205,613	239,177
401	Employment, apps (CalHR)	Positions	1,623		4,917	3,486	1,431	3,056	4,487
411	Human Resources-Staff benefits (CalHR)	Positions	1,623		16,106	37,326	-21,220	37,544	16,324
510	Office of Administrative Law	Hours	137		21,492	14,662	6,830	22,367	29,197
520	State Library	Dollars	1,031,092		107,632	54,052	53,580	106,922	160,502
600	Health Benefits for Annuitants(Retired)	Dollars	36,074,668		25,914,674	29,906,805	-3,992,131	29,738,262	25,746,131
601	Dental Benefits for Annuitants(Retired)	Dollars	2,327,929		1,679,461	1,679,355	106	1,777,543	1,777,649
799	California State Auditor	Hours	3,115		376,932	631,350	-254,418	559,381	304,963
800	Legislature	Dollars	34,019,643	38,864,951	2,282,380	2,127,491	154,889	2,432,174	2,587,063
805	Legislative Counsel Bureau	Dollars	34,019,643	38,864,951	762,918	705,193	57,725	1,266,739	1,324,464
810	Governor's Office	Dollars	34,019,643	38,864,951	160,706	156,552	4,154	183,535	187,689
815	Office of Planning and Research	Dollars	34,019,643	38,864,951	27,461	11,474	15,987	35,390	51,376
TOTALS					37,253,108	40,526,827	-3,273,719	42,782,788	39,509,069

PRO RATA DETAIL REPORT BY DEPARTMENT AND FUND

DEPARTMENT	DEPARTMENT NAME	2021-22 PAST YEAR ACTUAL COSTS (+)	2021-22 PAST YEAR ESTIMATE COSTS (-)	ROLL- FORWARD (=)	2023-24 BUDGET YEAR ESTIMATE COSTS (+)	TOTAL ALLOCATED (=)
0250	Judicial					
	BILLABLE					
0044	Motor Vehicle Acct	8,165	13,033	-4,868	9,377	4,510
0159	Trial Court Improvement Fd	219,416	355,253	-135,837	251,985	116,148
0327	Court Interpreters Fd	5,636	9,036	-3,400	6,473	3,073
0587	Family Law Trust Fd	61,637	98,820	-37,183	70,787	33,604
0932	Trial Court Trust Fd	132,886	193,874	-60,988	152,611	91,623
3037	Court Facilities Construction Fd State	5,874,193	6,190,370	-316,177	6,746,132	6,429,955
3060	Appellate Court Trust Fund	265,229	434,320	-169,091	304,598	135,506
3085	Mental Health Services Fund	43,717	68,467	-24,750	50,206	25,456
9728	Judicial Branch Workers' Comp Fd	72	116	-44	83	39
TOTAL BILLABLE		6,610,952	7,363,289	-752,337	7,592,252	6,839,915
	NONBILLABLE					
0001	General Fd	30,442,322	32,849,643	-2,407,321	34,961,041	32,553,719
0890	Federal Trust Fd	163,704	255,970	-92,266	188,003	95,737
8059	Community Corrections Performance Incentiv	36,130	57,925	-21,795	41,493	19,697
TOTAL NONBILLABLE		30,642,155	33,163,538	-2,521,383	35,190,537	32,669,154
TOTAL FOR AGENCY	0250	37,253,108	40,526,827	-3,273,719	42,782,788	39,509,069

Date Due to Finance budget analyst: October 6, 2022

2023-24 PRORATA ASSESSMENTS - BILLABLE FUNDS BY AGENCY

Business Unit: 0250 Judicial

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	
0044 Motor Vehicle Acct	4,510	---	---	
0159 Trial Court Improvement Fd	116,148	---	---	
0327 Court Interpreters Fd	3,073	---	---	
0587 Family Law Trust Fd	33,604	---	---	
0932 Trial Court Trust Fd	91,633	---	---	
3037 Court Facilities Construction Fd State	6,26,951	---	---	
3060 Appellate Court Trust Fund	135,506	---	---	
3085 Mental Health Services Fund	25,456	---	---	
Total for BU 0250	6,839,875			

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

Departmental Budget Officer:
 Return this sheet to your Finance budget analyst.

Finance budget analyst:
 Review the above prior to submittal.

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

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PRO RATA SCHEDULE of ASSESSMENTS BY FUND/DEPARTMENT

FUND	DEPARTMENT	2023-24 BUDGET YEAR	TOTAL
0044	Motor Vehicle Acct		
	0250 Judicial	4,510	
	0555 Sec, Environmental Protection	32,343	
	0820 Justice, Dept of	1,980,593	
	2720 California Highway Patrol, Dept of	131,503,945	
	2740 Motor Vehicles, Dept of	54,958,597	
	3360 Energy Resources Conservation and Dev Com	7,566	
	3900 Air Resources Board	7,496,953	
	3980 Environ Health Hazard Assesmnt, Office of	316,822	
	6100 Education, Dept of	66,008	
	7730 Franchise Tax Board	169,795	
	8570 Food and Agriculture, Dept of	553,841	
			<u><u>197,090,972</u></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/>

