


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

# **SWCAP / Pro Rata**

**Departmental Overview  
May 2024**



# 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
<b>Department of Finance (DOF)</b>			
004	Audits	Audit Hours	DOF
005	Budgets	Budget Hours	DOF
011	FSCU	State Ops Dollars	Governor's Budget
<b>Financial Information Systems for California (FI\$Cal)</b>			
115	Department of FI\$Cal	Users	FI\$Cal
<b>State Controller's Office (SCO)</b>			
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
<b>Benefits for Retired Annuitants</b>			
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
<b><i>SWCAP Only</i></b>			
605	Legal (DOJ)	Attorney Hours	DOJ
607	Tort Liability (DOJ)	Attorney Hours	DOJ
<b><i>Pro Rata Only</i></b>			
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.*

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

## 2024-25 SWCAP APPORTIONMENTS

**Business Unit:** 5180 Social Services, Dept of

**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.

		<b>SWCAP Apportionment</b>		<b>SWCAP Amount (Whole Dollars)</b>	<b>SWCAP Amount (Rounded 000's)</b>
533,463,000 / (Federal Funding)	X	61,963,189	=	36,482,972	36,483,000
906,041,000 / (State Operations)					

**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
5180					5348500

\*Sub-fund/Sub-program(s) Sub-fund(s) Sub-program(s) for any parent fund/program listed

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

**FOR FSCU USE ONLY:**

**Budget Request Name:** 5180-991-BBA-2024-GB      **Budget Request Description:** SWCAP apportionment

**Version:** GB Working      **Year:** 2024-25      **Baseline Adjustment Type:** SWCAP  
(Copy will be sent to GB Exchange)

**Departmental Budget Officer:** *Return this sheet to your Finance budget analyst*  
**Finance budget analyst:** *Review the above prior to submittal.*

5  
1  
8  
0

*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.*

**Certified by Departmental Budget Officer:** \_\_\_\_\_

**Date:** \_\_\_\_\_

**Approved by Finance budget analyst:** \_\_\_\_\_

**Date:** \_\_\_\_\_

**Return this sheet to:**

Narjes Shahalirasaf

Fiscal Systems and Consulting Unit (FSCU)

7th Floor, Cube #7630

Extension: 2169

Social Services, Dept of

Date Due to Finance budget analyst: October 5, 2023

## 2024-25 PRORATA ASSESSMENTS - BILLABLE FUNDS BY AGENCY

**Business Unit:** 5180 Social Services, Dept of

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)
0163 Continuing Care Provider Fee Fd	103,313	_____	_____	_____
0271 Certification Fd	134,212	_____	_____	_____
0279 Child Health and Safety Fd	180,790	_____	_____	_____
0803 Children's Trust Fd State	25,670	_____	_____	_____
3255 Home Care Fund	485,895	_____	_____	_____
8075 School Supplies for Homeless Children Fund	6,496	_____	_____	_____
<b>Total for BU 5180</b>	<b>936,376</b>			_____

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

SAMPLE

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 Budget Officer:** \_\_\_\_\_

**Date:** \_\_\_\_\_

**Approved by Finance budget analyst:** \_\_\_\_\_

**Date:** \_\_\_\_\_

5  
1  
8  
0

**Return this sheet to:** Fue Moua

Fiscal Systems and Consulting Unit (FSCU)  
7th Floor, Cube #7610 Extension: 2180

Social Services, Dept of

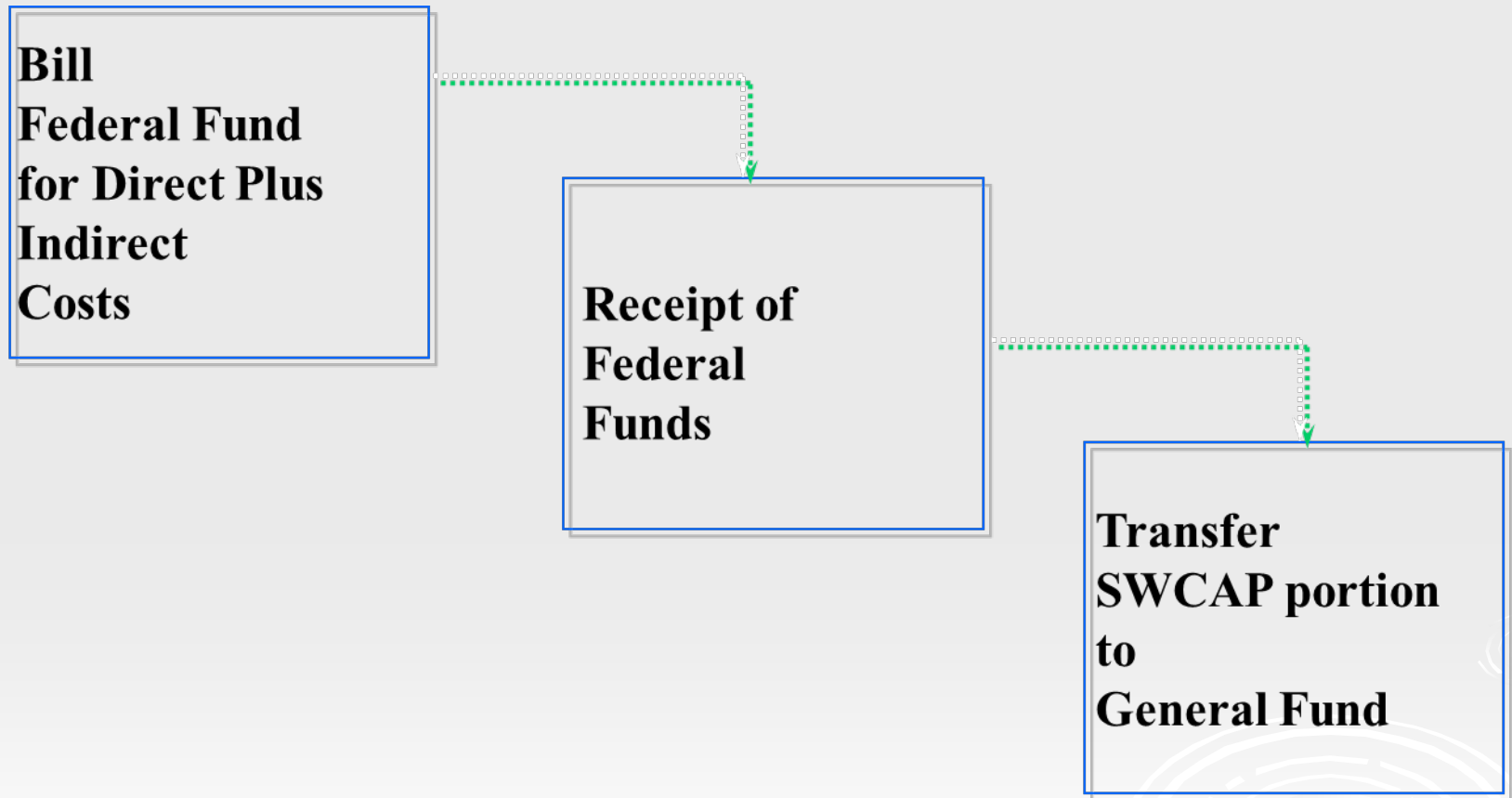
Tuesday, September 19, 2023

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# 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 Code	VERIFIED BY:
DATE:	

PAGE 1 OF 1

Agency: <b>Department of Toxic Substances Control</b>	Address: <b>8800 Cal Center Dr, Scaramento, CA 95826</b>	Agency Document Number: <b>TR# 2018-4</b>
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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														
DESCRIPTION				[DNKP] CHAPTER NUMBER YEAR ITEM				PROGRAM DESCRIPTION														
DESCRIPTION				[DNKP] CHAPTER NUMBER YEAR ITEM				PROGRAM DESCRIPTION														
DESCRIPTION				[DNKP] CHAPTER NUMBER YEAR ITEM				PROGRAM DESCRIPTION														

TYPE OF TRANSACTION: LEGAL AUTHORITY AND REASON FOR REQUEST:  SWCAP TRANSFER FOR 4TH QTR OF FY 2018 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:  CONTACT PERSON:  E-MAIL FOR CONTACT:	PHONE FOR CONTACT:  DATE: <b>9/6/2019</b>
--	---	---

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 FEDERAL TRUST FUND														41,220.85
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 GENERAL FUND													41,220.85	
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.**
- **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

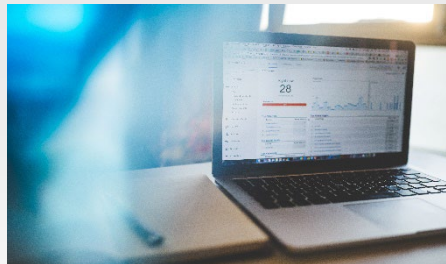
# Reports



# 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/>**

# SWCAP DETAIL REPORT BY DEPARTMENT AND FUNCTION

**DEPT# 5180**

**Social Services, Dept of**

FUNCTION CODE	FUNCTION	UNITS	WORKLOAD	2022-23 PAST YEAR ACTUAL COSTS (+)	2022-23 PAST YEAR ESTIMATE COSTS (-)	ROLL- FORWARD (=)	2024-25 BUDGET YEAR ESTIMATE COSTS (+)	TOTAL ALLOCATED (=)
004	Finance Audits	Hours	212	67,527	82,745	-15,218	109,329	94,111
005	Finance Budgets	Hours	18,943	3,141,076	1,909,010	1,232,066	4,419,982	5,652,048
011	Finance FSCU	Dollars	906,041	121,241	126,940	-5,699	147,931	142,232
105	Department of Technology	Dollars	906,041	91,204	100,684	-9,480	102,924	93,444
110	FI\$Cal, Project	Dollars	906,041	290,553	6,639	283,914	290,539	574,453
115	FI\$Cal, Department of	Users	414	1,565,932	2,006,819	-440,887	2,874,872	2,433,985
201	Controller Accounting	Records	229,478	1,084,679	504,230	580,449	1,138,897	1,719,346
202	Controller Claims Audits	Warrants	359,393	686,074	510,645	175,429	720,377	895,806
203	Controller Payroll Disbursements	Warrants	162,764	52,140	36,849	15,291	54,747	70,038
204	Controller General Disbursements	Warrants	359,393	269,339	4,140	265,199	282,805	548,004
205	Controller Field Audits	Hours	1,984	364,716	542,018	-177,302	382,938	205,636
211	Controller Personnel/Payroll Svcs & SDD	Positions	5,221	690,562	778,969	-88,407	725,088	636,681
212	Controller California State Payroll System	Positions	5,221	276,365	0	276,365	290,182	566,547
302	Treasurer Item Processing	Warrants	4,302,031	40,260	254,287	-214,027	182,057	-31,970
303	Treasurer Cash Mgmt. & Public Finance/Security	Dollars	906,041	75,959	82,427	-6,468	88,284	81,816
400	State Personnel Board (SPB)	Positions	5,221	43,673	56,602	-12,929	64,027	51,098
410	Human Resources (CalHR)	Positions	5,221	488,667	352,409	136,258	444,746	581,004
510	Office of Administrative Law	Hours	648	114,829	69,163	45,666	141,576	187,242
520	State Library	Dollars	906,041	14,407	4,560	9,847	14,329	24,176
600	Health Benefits for Annuitants(Retired)	Dollars	60,670,249	42,809,838	40,960,097	1,849,741	50,788,031	52,637,772
601	Dental Benefits for Annuitants(Retired)	Dollars	3,354,063	2,464,365	2,346,761	117,604	2,560,658	2,678,262
605	Justice Legal	Hours	7,215	277,854	198,248	79,606	210,325	289,931
607	Justice Tort Liability	Hours	551	16,239	12,832	3,407	45,122	48,529
700	Sec., Hlth and Human Services Agcy	Dollars	906,041	1,620,210	12,408,197	-10,787,987	2,765,321	-8,022,666
799	California State Auditor	Hours	1,652	-164,398	262,116	-426,514	232,178	-194,336
<b>TOTALS</b>				<b>56,503,311</b>	<b>63,617,387</b>	<b>-7,114,076</b>	<b>69,077,265</b>	<b>61,963,189</b>

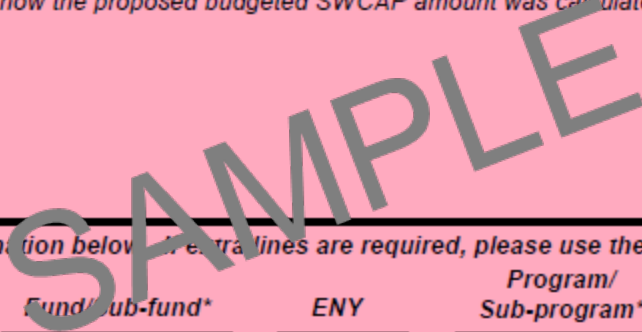
## 2024-25 SWCAP APPORTIONMENTS

**Business Unit:** 5180 Social Services, Dept of

**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.

$\frac{533,463,000}{906,041,000} \times \frac{\text{SWCAP Apportionment}}{\text{SWCAP Amount (Whole Dollars)}}$	=	$\frac{\text{SWCAP Amount (Whole Dollars)}}{\text{SWCAP Amount (Rounded 000's)}}$	
$\frac{533,463,000}{906,041,000} \times 61,963,189$		$\frac{36,482,972}{36,483,000}$	

**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
5180					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:** 5180-991-BBA-2024-GB      **Budget Request Description:** SWCAP apportionment

**Version:** GB Working      **Year:** 2024-25      **Baseline Adjustment Type:** SWCAP  
(Copy will be sent to GB Exchange)

Departmental Budget Officer: Return this sheet to your Finance budget analyst  Finance budget analyst:	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.	5 1 8 0
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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
<b>5180</b>	<b>Department of Social Services</b>						
	2019-20	GovBudget	\$21,289,217.00	\$15,076,282.13	\$4,301,192.01	\$1,632,564.15	\$279,178.71
	2020-21	GovBudget	\$21,258,094.00	\$14,559,750.01	\$6,935,489.31	\$0.00	(\$237,145.32)
	2021-22	GovBudget	\$27,478,000.00	\$20,562,734.47	\$8,871,445.16	\$0.00	(\$1,956,179.63)
	2022-23	GovBudget	\$32,346,036.00	\$26,337,195.69	\$6,398,706.52	\$0.00	(\$389,866.21)
	2023-24	GovBudget	\$32,173,000.00	\$17,793,870.78	\$0.00	\$0.00	\$14,379,129.22
	<b>Total 5180</b>		<b>\$134,544,347.00</b>	<b>\$94,329,833.08</b>	<b>\$26,506,833.00</b>	<b>\$1,632,564.15</b>	<b>\$12,075,116.77</b>
<b>5225</b>	<b>Department of Corrections &amp; Rehabilitation</b>						
	2019-20	GovBudget	\$18,068.00	\$12,030.44	\$3,628.41	\$0.00	\$2,409.15
	2020-21	GovBudget	\$0.00	\$13,413.26	\$8,299.61	\$0.00	(\$21,712.87)
	2021-22	GovBudget	\$18,447.00	\$5,130.37	\$3,527.41	\$0.00	\$9,789.22
	2022-23	GovBudget	\$16,875.00	\$0.00	\$0.00	\$0.00	\$16,875.00
	<b>Total 5225</b>		<b>\$53,390.00</b>	<b>\$30,574.07</b>	<b>\$15,455.43</b>	<b>\$0.00</b>	<b>\$7,360.50</b>

# PRO RATA DETAIL REPORT BY DEPARTMENT AND FUNCTION

Department 5180 Social Services, Dept of				2022-23	2022-23		2024-25		
FUNCTION CODE	FUNCTION	UNITS	WORKLOAD	PAST YEAR ACTUAL COSTS (+)	PAST YEAR ESTIMATE COSTS (-)	ROLL-FORWARD (=)	BUDGET YEAR ESTIMATE COSTS (+)	TOTAL ALLOCATED (=)	
004	Finance Audits	Hours	868	182,466	198,018	-15,552	265,927	250,375	
005	Finance Budgets	Hours	19,089	3,407,354	2,099,243	1,308,111	4,653,344	5,961,455	
011	Finance FSCU	Dollars	879,232	163,260	167,236	-3,976	198,039	194,063	
105	Department of Technology	Dollars	879,232	119,472	122,505	-3,033	133,458	130,425	
115	FI\$Cal, Department of	Users	414	2,851,281	2,013,694	837,587	2,961,273	3,798,860	
201	Controller Accounting	Records	229,478	1,093,420	506,381	587,039	1,144,070	1,731,109	
202	Controller Claims Audits	Warrants	359,393	690,076	511,817	178,259	723,743	902,002	
203	Controller Payroll Disbursements	Warrants	162,764	52,329	36,902	15,427	54,859	70,286	
204	Controller General Disbursements	Warrants	359,393	270,910	4,149	266,761	284,127	550,888	
205	Controller Field Audits	Hours	2,077	387,296	563,399	-176,103	405,789	229,686	
211	Controller Personnel/Payroll Srvs & SDD	Positions	5,221	692,278	779,380	-87,102	725,763	638,661	
212	Controller California State Payroll System	Positions	5,221	277,052	0	277,052	290,452	567,504	
301	Treasurer Investment	Dollars	349,449	422	761	-339	467	128	
302	Treasurer Item Processing	Warrants	4,302,031	159,199	878,234	-719,035	719,284	249	
303	Treasurer Cash Mgmt & Public Finance/Security Mgmt and PFD	Dollars	879,232	156,393	139,992	16,401	176,461	192,862	
400	State Personnel Board	Positions	5,221	46,001	57,038	-11,037	67,025	55,988	
410	Human Resources (CalHR)	Positions	5,221	500,571	354,367	146,204	446,141	592,345	
510	Office of Administrative Law	Hours	665	119,880	72,465	47,415	145,135	192,550	
520	State Library	Dollars	879,232	78,077	57,627	20,450	94,963	115,413	
600	Health Benefits for Annuitants(Retired)	Dollars	60,670,249	43,028,405	41,048,885	1,979,520	50,933,889	52,913,409	
601	Dental Benefits for Annuitants(Retired)	Dollars	3,354,063	2,477,416	2,352,370	125,046	2,568,334	2,693,380	
700	Sec., Hlth and Human Services Agcy	Dollars	879,232	2,263,801	12,596,524	-10,332,723	3,379,293	-6,953,430	
799	California State Auditor	Hours	4,216	483,165	732,673	-249,508	706,216	456,708	
800	Legislature	Dollars	59,500,524	71,078,052	4,065,983	3,893,823	172,160	4,358,194	4,530,354
805	Legislative Counsel Bureau	Dollars	59,500,524	71,078,052	2,165,195	1,281,784	883,411	2,170,656	3,054,066
810	Governor's Office	Dollars	59,500,524	71,078,052	301,529	279,078	22,451	323,359	345,810
815	Office of Planning and Research	Dollars	59,500,524	71,078,052	64,979	46,343	18,636	62,236	80,872
<b>TOTALS</b>				<b>66,098,210</b>	<b>70,794,688</b>	<b>-4,696,478</b>	<b>77,992,497</b>	<b>73,296,019</b>	

## PRO RATA DETAIL REPORT BY DEPARTMENT AND FUND

DEPARTMENT	DEPARTMENT NAME	2022-23 PAST YEAR ACTUAL COSTS (+)	2022-23 PAST YEAR ESTIMATE COSTS (-)	ROLL- FORWARD (=)	2024-25 BUDGET YEAR ESTIMATE COSTS (+)	TOTAL ALLOCATED (=)
<b>5180</b>	<b>Social Services, Dept of</b>					
<b>BILLABLE</b>						
0163	Continuing Care Provider Fee Fd	117,728	153,326	-35,599	138,912	103,313
0271	Certification Fd	155,316	204,369	-49,053	183,265	134,212
0279	Child Health and Safety Fd	209,218	275,295	-66,077	246,867	180,790
0803	Children's Trust Fd State	26,387	31,852	-5,465	31,136	25,670
3255	Home Care Fund	551,425	716,183	-164,758	650,653	485,895
8065	Safely Surrendered Baby Fund	827	1,088	-261	976	715
8075	School Supplies for Homeless Children Fund	7,518	9,892	-2,374	8,871	6,496
<b>TOTAL BILLABLE</b>		<b>1,068,419</b>	<b>1,392,006</b>	<b>-323,588</b>	<b>1,260,679</b>	<b>937,091</b>
<b>NONBILLABLE</b>						
0001	General Fd	24,925,531	27,089,522	-2,163,992	29,410,848	27,246,856
0890	Federal Trust Fd	40,104,261	42,313,159	-2,208,898	47,320,970	45,112,072
<b>TOTAL NONBILLABLE</b>		<b>65,029,792</b>	<b>69,402,682</b>	<b>-4,372,890</b>	<b>76,731,818</b>	<b>72,358,928</b>
<b>TOTAL FOR AGENCY 5180</b>		<b>66,098,210</b>	<b>70,794,688</b>	<b>-4,696,478</b>	<b>77,992,497</b>	<b>73,296,019</b>

Date Due to Finance budget analyst: October 5, 2023

## 2024-25 PRORATA ASSESSMENTS - BILLABLE FUNDS BY AGENCY

**Business Unit:** 5180 Social Services, Dept of

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)
0163 Continuing Care Provider Fee Fd	103,313	_____	_____	_____
0271 Certification Fd	134,212	_____	_____	_____
0279 Child Health and Safety Fd	180,790	_____	_____	_____
0803 Children's Trust Fd State	25,670	_____	_____	_____
3255 Home Care Fund	485,895	_____	_____	_____
8075 School Supplies for Homeless Children Fund	6,496	_____	_____	_____
<b>Total for BU 5180</b>	<b>936,376</b>			

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

SAMPLE

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.*

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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

Social Services, Dept of

Tuesday, September 19, 2023

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## PRO RATA SCHEDULE of ASSESSMENTS BY FUND/DEPARTMENT

FUND	DEPARTMENT	2024-25 BUDGET YEAR	TOTAL
<b>0044</b>	<b>Motor Vehicle Acct</b>		
	0250 Judicial	6,281	
	0521 Secretary for Transportation	30,823	
	0555 Sec, Environmental Protection	71,843	
	0820 Justice, Dept of	1,643,231	
	2720 California Highway Patrol, Dept of	148,833,957	
	2740 Motor Vehicles, Dept of	81,191,932	
	3360 Energy Resources Conservation and Dev Com	11,615	
	3900 Air Resources Board	4,674,978	
	3980 Environ Health Hazard Assesmnt, Office of	234,239	
	4265 Public Health, CA Dept of	32,969	
	6100 Education, Dept of	100,908	
	7730 Franchise Tax Board	165,659	
	8570 Food and Agriculture, Dept of	415,553	
			<u><u>237,413,988</u></u>
<b>0046</b>	<b>Public Trans Acct</b>		
	0521 Secretary for Transportation	32,506	
	2600 Transportation Commission, CA	464,504	
	2660 Transportation, Dept of	4,586,620	
	2667 High-Speed Rail Authority Office of the Inspector General	1,954	
	8660 Public Utilities Commission	448,425	
			<u><u>5,534,009</u></u>
<b>0054</b>	<b>New Motor Vehicle Board Acct</b>		
	2740 Motor Vehicles, Dept of	134,547	
			<u><u>134,547</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](mailto:fiproswp@dof.ca.gov)
- Pro Rata / SWCAP Information
  - <https://dof.ca.gov/accounting/accounting-statewide-cost-allocation/>

