

June 30, 2025

CALIFORNIA DEPARTMENT OF SOCIAL SERVICES

**EXECUTIVE SUMMARY**

**ALL COUNTY WELFARE DIRECTORS LETTER**

This letter informs counties of the estimated federal, state/county 2011, and county sharing ratios for the federally eligible CalWORKs Assistance expenditures for FY 2024-2025 to meet Single Audit Reporting requirements.



JENNIFER TROIA  
DIRECTOR

CALIFORNIA HEALTH & HUMAN SERVICES AGENCY  
**DEPARTMENT OF SOCIAL SERVICES**  
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GAVIN NEWSOM  
GOVERNOR

June 30, 2025

**INFORMATION NOTICE**

TO: COUNTY FISCAL OFFICERS  
COUNTY AUDITOR CONTROLLERS

FROM: KIRA YOUNGER, DEPUTY DIRECTOR  
FINANCE AND ACCOUNTING DIVISION

**SUBJECT: ESTIMATED SHARING RATIOS FOR FISCAL YEAR (FY) 2024-25 FOR  
THE CALIFORNIA WORK OPPORTUNITY AND RESPONSIBILITY TO  
KIDS (CalWORKs) – CA 800 FEDERAL ASSISTANCE EXPENDITURES**

This letter informs counties of the estimated federal and state sharing ratio for the CalWORKs assistance expenditures for FY 2024-25. Due to the complexities in federal welfare reform laws and regulations and implementing legislation enacted by the state, the California Department of Social Services (CDSS) is unable to determine the actual segregation of the CalWORKs assistance amounts claimed on the CA 800 federal claim until after the close of the FY. The final federal and state sharing ratio letter for CalWORKs Assistance expenditures will be provided in December 2025.

Without actual data, it is recommended that counties estimate the federal, state and county shares of CalWORKs assistance expenditures and revenues for FY 2024-25 using the sharing ratio of 65.5 percent federal, 32.0 percent state and 2.5 percent county. Please note, the amount of federal and state funds your county received throughout the year may reflect a different sharing ratio.

The following aid codes are used to determine the CalWORKs sharing ratio:

Aid Code	Description
30/3P	CalWORKs - All Families
33/3R	CalWORKs - Zero Parent
35	CalWORKs - Two Parent
3J	CalWORKs Diversion - All Families
3K	CalWORKs Diversion - Two Parent
3E*	CalWORKs Recent Non-Citizen Mixed Cases - All Families
3H*	CalWORKs Recent Non-Citizen Mixed Cases - Zero Parent
3U*	CalWORKs Recent Non-Citizen Mixed Cases - Two Parent
3W*	CalWORKs Recent Non-Citizen TANF Timed-Out
2S	CalWORKs Approved Relative Caregiver

\* Federal Cases Only

To determine the amount of federal and state funds for the CalWORKs assistance program for year-end accrual purposes, please refer to the example below.

If the county's total FY 2024-25 CalWORKs assistance expenditures claimed on the CA 800 federal claim was \$1 million, the breakdown of the funding is as follows:

<b>Total</b>	<b>Federal</b>	<b>State/County 2011</b>	<b>County</b>
(100%)	(65.5%)	(32.0%)	(2.5%)
\$1,000,000	\$655,000	\$320,000	\$25,000

If you have any questions regarding this letter, please direct them to the Financial Services Bureau at [Assistance.Claims@dss.ca.gov](mailto:Assistance.Claims@dss.ca.gov).