

**State of California
State Controller's Office
Countywide Cost Plan Unit**

**Exhibit 1303
Supplemental Information Checklist**

County of: _____

Countywide Cost Allocation Plan FY: _____

Name of Preparer: _____ Date Completed: _____

Email Address: _____ Phone: _____

Instructions:

A completed checklist must accompany each cost allocation plan submitted to the State Controller's Office (SCO) along with all required documentation. All '**un-checked**' answers must be fully explained in the comments **Section G** at the end of this checklist or in a separate document attached to the checklist.

Be advised that your cost plan submission is not complete until all required supplemental materials listed in **Section A** are in the possession of SCO's Cost Plans Unit. Cost plans are reviewed in the order that a completed submission is received.

Section A: The Following Items are Required to be Submitted

Instructions: *Please indicate a check in the box following each Section A statement if completed and included with your cost plan.*

1. The Cost Plan Certification, dated and signed by the county's chief financial official.
2. A list of all social services/human services budget units claimed on the administrative expense claim and Administrative Expense Claim Certification dated and signed by the county staff member who is responsible for filing claims for reimbursement of 2 CFR 200 indirect costs.
3. A separate, legible, soft copy of the consolidated schedule of allocated costs (cost summary/exhibit).

4. An explanation of significant changes from procedures as reported in the previous cost plan (i.e. elimination of a department).
5. A copy of the Final Adopted budget included or a link to the Final adopted budget posted on the county website.
6. The documents used to reconcile the costs, expenditure transfers (inter/intra fund), and revenues shown in the cost plan.
7. Cost Plan narratives (as outlined in the SCO Handbook of Cost Plan Procedures for California Counties Section 2160) describing each central support service, internal service fund, and self-insurance trust fund. Please note that comprehensive up-to-date narratives provide considerable assistance to SCO, while providing additional support to your cost plan.
8. The Annual Comprehensive Financial Report (ACFR), complete with the notes to the financials.
9. A schedule for building space information detailing acquisition/rental cost of space acquired, leased, or rented.
10. Courts (Trial Court Funding Act of 1997):

- a. Is the level of central support services provided to courts consistent with the level provided in previous years?

- b. If No Please Explain:

11. List all central service departments, including proprietary funds that directly bill county departments:

12. List all central service departments that changed to or from direct billing county departments:

13. If departments changed, did you make the necessary adjustment, after the carry-forward calculation, to this cost plan?

Section B: For Counties with Central Support Internal Service Funds (ISFs)

Instructions: Please indicate a check in the box following each Section B statement if completed and included with your cost plan.

If Section B is not applicable to your county, please check this box

1. Have you provided narratives for each ISF?
2. Have you provided an analysis of working capital for each ISF and supporting documentation of “designated” funds?
3. Have you included explanations for all ISFs out of compliance with OMB Circular 2 CFR Part 200’s sixty-day working capital rule?
4. Have you included the rate-setting methodologies for each ISF?
5. Have you included an explanation for each “transfer in” and “transfer out” from ISFs?

Section C: For Counties with Self-Insurance Programs

Instructions: Please indicate a check in the box following each Section C statement if completed and included with your cost plan.

If Section C is not applicable to your county, please check this box

1. Does the cost plan include a completed Exhibit 4401 (Self-Insurance Data Sheet) for each self-insurance program? If yes, please check the box. If no, please explain in Section G: General Comments.
2. Does the Cost Plan include copies of your most recent Actuarial Report for each major self-insurance program (General Liability, Worker’s Compensation and Unemployment at a minimum)? If yes, please check the box. If no, please explain in Section G: General Comments.

3. Has any Trial Court opted out of the county's self-insurance programs?

a. If yes, which programs:

b. How are the Incurred But Not Reported (IBNR) and "tail" claims of the courts being handled in your insurance premium charges?

Section D: For 1937 Act County Retirement Systems

Instructions: Please indicate a check in the box following each Section D statement if completed and included with your cost plan.

If Section D is not applicable to your county, please check this box

1. Does the Cost Plan include a Certificate of Actuarial Assumption, dated and signed by a responsible county official, on excess reserves of the pension trust funds? If yes, please check the box. If no, please explain in Section G: General Comments.

2. Does the Cost Plan contain a narrative providing information on the pension contribution rates with a description on how the administrative costs of the retirement system are charged to the departments administering federal programs? If yes, please check the box. If no, please explain in Section G: General Comments.

Note: Under the 1937 Act, the Retirement Board may elect to pay for administrative costs from the earnings of the pension trust fund. If these costs are paid by the retirement fund, they are included on the rates that are billed directly to the departments. If the board does not elect this option, these costs are charged against the county general fund and treated as an indirect cost in the cost allocation plan.

Section E: For Counties that Issued Pension Obligation Bonds (POBs)

Instructions: *This section must be completed if the county has issued a POB during the year upon which this cost plan is based, or if not previously reported. Please indicate a check in the box following each Section E statement if completed and included with your cost plan.*

If Section E is not applicable to your county, please check this box

1. Does the Cost Plan include a worksheet comparing the debt service schedule of the POB to the amortization schedule of the Unfunded Actuarial Accrued Liability (UAAL or UAL), the annual savings and total savings? If yes, please check the box. If no, please explain in Section G: General Comments.
2. Does the Cost Plan include a certification that all proceeds were deposited with the county retirement system and applied to the system's UAAL? If yes, please check the box. If no, please explain in Section G: General Comments.
3. Does the Cost Plan include an allocation worksheet or a detailed narrative describing the methodology used to charge departments for the annual debt service payment between safety and general employee groups? If yes, please check the box. If no, please explain in Section G: General Comments.

Note: To charge departments for debt service, separate rates must be calculated for safety and general employee groups in the same ratio as the UAAL.

Section F: For Counties that Have Refinanced POBs:

Instructions: *This section must be completed if the county has refinanced, restructured, or refunded POBs. Please indicate a check in the box following each Section F statement if completed and included with your cost plan.*

If Section F is not applicable to your county, please check this box

1. Does the Cost Plan include a worksheet comparing the annual debt service payment schedule of the new POB to the POB being replaced, to support "the less costly than requirement"? If yes, please check the box. If no, please explain in Section G: General Comments.
2. Does the Cost Plan include a certification that proceeds were deposited in the retirement system or documentation that provides evidence that the proceeds were used to annul the old POB? If yes, please check the box. If no, please explain in Section G: General Comments.

3. Does the Cost Plan include an allocation worksheet or a detailed narrative describing the methodology used to charge departments for the annual debt service payment between safety and general employee groups? If yes, please check the box. If no, please explain in Section G: General Comments.

Note: *To charge departments for debt service, separate rates must be calculated for safety and general employee groups in the same ratio as the UAAL.*

Section G: General Comments