

California State Controller's Office
Supplemental Information Checklist (Exhibit 1303)

Countywide Cost Allocation Plans
Website: https://sco.ca.gov/ard_county_cost_allocation.html
Email: LGPSDCountyCostPlans@sco.ca.gov

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 **Section G** at the end of this checklist or in a separate document attached to the checklist.

Be advised that your Countywide Cost Allocation Plan (CCAP) submission **is not complete** until all required supplemental materials listed in **Section A** are in the possession of SCO's Cost Plans Unit. CCAPs are reviewed in the order that a completed submission is received.

Please check all applicable boxes in sections A to F.

Section A: Required Items for Submission

1. The [Cost Plan Certification](#), dated and signed by the county's chief financial official. ☐
2. The [Administrative Expense Claim Certification](#), completed, dated and signed by the county staff member who is responsible for filing indirect cost claims for reimbursement of OMB Circular [Title 2 Subtitle A Chapter 2 of the Code of Federal Regulations Part 200](#) (2 CFR Part 200). ☐
3. Has the county gone through a major restructure of its programs/service departments? (i.e. elimination of a department). If yes, please provide an explanation in section G. ☐
4. Were there any adjustments in the current CCAP? If yes, please provide an explanation for these adjustments in section G. ☐

Reconciliation Documents:

5. The documents used to reconcile the costs, expenditure transfers (inter/intra fund), and revenues (e.g. Final Adopted Budget or County System Reports) shown in the CCAP. ☐
6. A soft copy or a link to the Annual Comprehensive Financial Report (ACFR). ☐
7. Building depreciation schedules detailing the acquisition or rental cost of space acquired, leased, or rented. ☐
8. Equipment depreciation schedules detailing the acquisition or rental cost of equipment acquired, leased, or rented. ☐

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

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

1. Have you provided narratives and rate-setting methodologies 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 2 CFR Part 200’s sixty-day working capital reserves rule? ☐
4. Have you included an explanation for each “transfer in” and “transfer out” from ISFs? ☐

Section C: For Counties with Self-Insurance Programs

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

1. Does the CCAP 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 CCAP 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. ☐

Section D: For 1937 Act County Retirement Systems

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

1. Does the CCAP 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 CCAP 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)

This section must be completed if the county has issued a POB during the year upon which this CCAP is based, or if not previously reported.

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

1. Does the CCAP include a worksheet comparing the debt service schedule of the POB to the amortization schedule of the Unfunded Actuarial Accrued Liability (UAAL), the annual savings and total savings? If yes, please check the box. If no, please explain in Section G: General Comments. ☐

2. Does the CCAP 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 CCAP 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:

This section must be completed if the county has refinanced, restructured, or refunded POBs.

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

1. Does the CCAP 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 CCAP 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 CCAP 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 and/or Explanations: