



JOHN CHIANG
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Santa Barbara
Santa Barbara, California**

**Date: June 20, 2014
Filing Ref: SBA15**

Pursuant to federal Office of Management and Budget (OMB) Circular A-87, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2014-15** fiscal year. This approval is subject to the conditions contained in Section III.

Departmental indirect cost proposals should clearly identify those costs that have been distributed through Sections I and II of this agreement in accordance with the guidelines of the responsible grantor agency for that department. Further, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied from the Data Processing Department.

**SECTION I: COSTS DISTRIBUTED THROUGH COUNTYWIDE COST
ALLOCATIONS**

The indirect overhead and support service costs listed in **Schedule A** (attached) are formally approved as actual costs for the **2012-13** fiscal year and as estimated costs for the **2014-15** fiscal year on a "fixed with carry-forward" basis. These costs may be included as part of the costs of the county departments indicated effective **July 1, 2014**, for further allocation to federal grants and contracts performed by the respective county departments.

SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST TRANSFER MECHANISMS

1. Employee Fringe Benefits
2. County Executive Office
3. County Counsel
4. Auditor-Controller
5. GS Facilities Management
6. Human Resources & Civil Service Commission
7. Information Technology (ISF)
8. Vehicle Operations and Maintenance (ISF)
9. Risk Management and Insurance (ISF)
10. Communication Services (ISF)
11. Utilities (ISF)

In addition to Section I, which provides for services furnished but not billed, the services listed above are furnished and billed to state/local departments and agencies.

Direct charges from the above centers should be billed or cost applied in accordance with the procedures established by the county as described in its Countywide Cost Allocation Plan and may be included as part of the costs of the county departments indicated in Section I.

SECTION III: CONDITIONS

A. LIMITATIONS: Use of the amounts contained in this Negotiation Agreement are subject to any statutory or administrative limitations and, when ultimately allocated to individual grants or contracts through the indirect cost proposals of each county department, are applicable only to the extent that funds are available. Acceptance of the amounts agreed to herein is predicated on the conditions: (1) that no costs other than those incurred by the county were included for distribution in its Countywide Cost Allocation Plan as finally accepted, and that such costs are legal obligations of the county and allowable under the governing cost principles, (2) that similar types of costs have been accorded consistent accounting treatment, and (3) that the information provided by the county that was used as the basis for acceptance of the amounts agreed to herein is not subsequently found to be materially incomplete or inaccurate.

B. CHANGES: Fixed amounts contained in this Negotiation Agreement are based on the organizational structure and the accounting system in effect at the time the proposal was submitted. Significant changes in the organizational structure or changes in the method of accounting for costs that materially affect the amount of reimbursement resulting from use of the amounts in this Negotiation Agreement will require prior approval of the authorized representative of the responsible negotiation agency. Failure to obtain such approval may result in subsequent audit disallowances.

C. FIXED AMOUNTS: The fixed amounts contained in Section I of this agreement are based on an estimate of the costs that will be incurred during the period to which the amounts apply.

When the actual costs for this period are determined, any differences between the fixed costs used as an estimate and the actual costs will be considered in a subsequent agreement.

D. BILLED COSTS: Charges for the services cited in Section II will be billed or cost applied in accordance with the procedures established by the county and recorded on the books of the cost center providing the service. Such charges will be based on the actual allowable costs, as defined by OMB Circular A-87, incurred by the cost center responsible for providing the service. Any differences between the billed allowable costs and the actual allowable costs for a particular accounting period will be considered in a subsequent agreement.

E. NOTIFICATION TO STATE AND FEDERAL AGENCIES: Copies of this document will be provided to other state and federal agencies as a means of notifying them of this approval.

F. SPECIAL REMARKS: The adjustments of \$(513,462) included in Schedule A must not be included when calculating carry forward in the 2016-17 Estimated Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF SANTA BARBARA

**JOHN CHIANG
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by Anita Dagan for

Robert W. Geis

**Hitomi Sekine, Bureau Chief
Local Government Policy and Reporting
Division of Accounting and Reporting**

Name
Auditor-Controller

Title

6-23-2014

7-3-2014

Date

Date

**Negotiated by Darlene Justice
Telephone (916) 323-2369**

cc: State and Federal Agencies

Attachment

County of Santa Barbara

OMB Circular A-87 Cost Allocation Plan For Use in Fiscal Year 2014-15
Allocated Costs By Cost Plan Unit

CostCenter	11000 BOS	21100 DA	21300 Child Supt Srvc	22100 Prob Svcs	22200 Prob Inst	23000 Pub Defend
00001 Eq Use Allow	911	18,701		27,887	9,491	4,824
00002 Str Use Allow	37,347	241,131		147,695	204,722	228,727
12000 Cnty Exec	110,259	55,115	28,017	79,943	46,287	32,141
13000 Cnty Counsel	78,125	25,926	15,359	69,933		110
52100 Land Maint						
61000 Aud-Cont	20,966	101,492	56,042	158,075	107,091	51,222
63200 GS-Purchasing	15,050	20,644	12,400	37,524	10,088	14,569
63300 GS-Fac Svcs	112,749	210,948	2,461	716,294	344,673	181,487
64000 Human Resour	19,230	97,821	75,703	159,719	125,689	56,499
65000 Treasurer	441	2,176	1,756	5,873	2,426	851
Total Allocated	395,079	773,953	191,739	1,402,944	850,467	570,430
Rollforward	(171,006)	(52,435)	(3,906)	57,148	(512,810)	(28,251)
Cost w/ Rollforward	224,072	721,518	187,833	1,460,092	337,657	542,179
Adjustments	(4,176)	(10,784)		(21,765)	(28,530)	(7,113)
Proposed Costs	219,897	710,733	187,833	1,438,327	309,127	535,066

CostCenter	25000 Court Ops	25001 Grand Jury	25002 Ct 0069 Svcs	25003 Ct 5901 Svcs	31100 Fire	32100 Sher-Coroner
00001 Eq Use Allow					51,960	263,038
00002 Str Use Allow		10,434			32,370	156,439
12000 Cnty Exec			16,756		141,990	181,380
13000 Cnty Counsel		9,446	18,890		70,439	215,419
52100 Land Maint						
61000 Aud-Cont		4,237	23,692	906	236,101	413,835
63200 GS-Purchasing		522	406		38,843	41,948
63300 GS-Fac Svcs		6,180			200,261	258,050
64000 Human Resour					187,373	275,795
65000 Treasurer					5,894	7,304
Total Allocated		30,819	59,745	906	965,232	1,813,209
Rollforward		8,831	990	(251)	(466,466)	(215,595)
Cost w/ Rollforward		39,650	60,735	655	498,766	1,597,613
Adjustments		(49)			(665)	(27,202)
Proposed Costs		39,601	60,735	655	498,101	1,570,412

County of Santa Barbara

OMB Circular A-87 Cost Allocation Plan For Use in Fiscal Year 2014-15
Allocated Costs By Cost Plan Unit

CostCenter	32200 Sher-Custody	32230 Inmate Welfare	41100 PHD	41212 PHD-EMS	41400 HCD-HS	41500 PHD-EHS
00001 Eq Use Allow	210,939					
00002 Str Use Allow	409,560		342,270	18,451		13,257
12000 Cnty Exec	104,871	2,405	162,412	3,957	194	9,904
13000 Cnty Counsel	22,516		42,514	3,403	6,068	12,535
52100 Land Maint						
61000 Aud-Cont	232,593	7,710	433,227	13,712	7,025	25,883
63200 GS-Purchasing	4,983	1,746	73,217	7,438		1,328
63300 GS-Fac Svcs	1,007,525		648,853	26,855		16,161
64000 Human Resour	187,592	4,777	325,542	11,158	264	15,775
65000 Treasurer	5,025	108	8,451	137	3	502
Total Allocated	2,185,606	16,745	2,036,485	85,111	13,552	95,346
Rollforward	207,988	(5,942)	(655,843)	(45,232)	(71,732)	(25,651)
Cost w/ Rollforward	2,393,594	10,803	1,380,642	39,879	(58,179)	69,695
Adjustments	(58,985)		(77,926)	(1,132)		(70,429)
Proposed Costs	2,334,608	10,803	1,302,716	38,747	(58,179)	(734)

CostCenter	41540 PHD-AS	41600 PHD-HM	41814 PHD-TSAC	43000 ADMHS	43100 ADMHS-	43200 ADMHS-ADP
00001 Eq Use Allow	1,105					
00002 Str Use Allow	28,515			73,960	38,969	2,651
12000 Cnty Exec	9,604	3,166		109,808	80,044	9,474
13000 Cnty Counsel	2,699			32,647		3,301
52100 Land Maint						
61000 Aud-Cont	74,868	12,284	1,527	173,787	188,635	35,194
63200 GS-Purchasing	17,210	301	522	21,764	5,797	7,171
63300 GS-Fac Svcs	168,817			134,187	132,756	4,385
64000 Human Resour	32,330	5,335		189,377	83,500	11,264
65000 Treasurer	350	148		2,398	1,637	287
Total Allocated	335,498	21,235	2,049	737,928	531,338	73,727
Rollforward	35,294	21,235	(1,447)	(266,777)	205,571	2,439
Cost w/ Rollforward	370,792	42,470	601	471,150	736,909	76,166
Adjustments	(8,902)	(21,071)		(11,865)	(4,796)	(222)
Proposed Costs	361,890	21,399	601	459,286	732,114	75,943

County of Santa Barbara

OMB Circular A-87 Cost Allocation Plan For Use in Fiscal Year 2014-15
Allocated Costs By Cost Plan Unit

CostCenter	44000 Soc Svcs	44001 IHSS	44900 DSS-ARRA	51000 Ag Comm	52371 PLCFD	53100 P&D
00001 Eq Use Allow				54,673		6,339
00002 Str Use Allow	499,601			11,756		10,783
12000 Cnty Exec	225,853	2,714		25,738	5	51,834
13000 Cnty Counsel	160,388	1,746		8,046		1,058,723
52100 Land Maint						
61000 Aud-Cont	491,425	8,065		23,174	206	83,385
63200 GS-Purchasing	67,914	522		13,009		7,599
63300 GS-Fac Svcs	45,038			25,080		69,075
64000 Human Resour	659,582	6,224		49,900	13	50,888
65000 Treasurer	10,884	72		377	1	1,134
Total Allocated	2,160,685	19,342		211,753	225	1,339,760
Rollforward	(126,354)	(1,099)		14,729	(204)	(313,301)
Cost w/ Rollforward	2,034,332	18,243		226,482	21	1,026,458
Adjustments	94,715			(2,752)		(4,096)
Proposed Costs	2,129,046	18,243		223,730	21	1,022,362

CostCenter	53460 RDA IV Succ	53500 P&D-Energy	53600 P&D-B&S	53641 P&D-Oil	54100 PW-Admin	54210 PW-Roads
00001 Eq Use Allow			5,351		14,292	
00002 Str Use Allow		983	6,021		8,195	35,157
12000 Cnty Exec	485	4,743	27,029	2,439	7,342	46,797
13000 Cnty Counsel	8,820	16,845	3,994	15,909	9,648	78,483
52100 Land Maint						
61000 Aud-Cont	12,195	7,336	35,212	3,923	20,479	272,985
63200 GS-Purchasing	1,304	823	5,797		3,808	69,715
63300 GS-Fac Svcs	7,941	4,780	29,655		46,639	223,310
64000 Human Resour	242	8,747	17,041	2,992	101,414	90,040
65000 Treasurer	15	135	734		326	2,549
Total Allocated	31,002	44,393	130,834	25,262	212,142	819,036
Rollforward	11,618	1,994	(73,157)	7,185	23,624	45,875
Cost w/ Rollforward	42,620	46,387	57,678	32,447	235,766	864,911
Adjustments	(40)	(304)	(1,871)		(1,085)	(10,303)
Proposed Costs	42,580	46,083	55,807	32,447	234,680	854,607

County of Santa Barbara

OMB Circular A-87 Cost Allocation Plan For Use in Fiscal Year 2014-15
Allocated Costs By Cost Plan Unit

CostCenter	54221 GS-Airports	54300 PW-Surveyor	54410 PW-Flood	54471 PW-Water	54478 PW-Proj Clnwtr	54500 PW-SWM
00001 Eq Use Allow		19,590				
00002 Str Use Allow		3,765	6,438	1,304		721
12000 Cnty Exec		4,261	15,302	2,449	1,248	26,880
13000 Cnty Counsel		21,907	57,759	1,090		22,651
52100 Land Maint						
61000 Aud-Cont	420	15,156	93,518	8,316	4,204	85,578
63200 GS-Purchasing	301	2,678	17,209	3,668	2,301	47,131
63300 GS-Fac Svcs		10,557	73,270	732		34,711
64000 Human Resour		14,647	34,062	3,262	2,125	70,119
65000 Treasurer		139	619	73	56	916
Total Allocated	721	92,700	298,177	20,894	9,935	288,706
Rollforward	(329)	(59,688)	32,479	(22,704)	1,199	(34,465)
Cost w/ Rollforward	393	33,013	330,656	(1,810)	11,134	254,241
Adjustments		(637)	(37,318)	(40)		(1,640)
Proposed Costs	393	32,376	293,338	(1,850)	11,134	252,601

CostCenter	54560 PW-Lag San	55000 HCD	55200 HCD-AH	55300 HCD-Home Prog	55400 HCD-OCFD	55460 Housing
00001 Eq Use Allow		1,018				
00002 Str Use Allow	11,318	2,611				
12000 Cnty Exec	6,903	6,183				
13000 Cnty Counsel	11,742	67,407		41,564		
52100 Land Maint						
61000 Aud-Cont	24,424	19,047	1,572	865	326	526
63200 GS-Purchasing	21,852	20,808	2,869		261	522
63300 GS-Fac Svcs	6,350	23,800				
64000 Human Resour	9,278	65,738				
65000 Treasurer	296	107				
Total Allocated	92,164	206,719	4,442	42,430	587	1,047
Rollforward	(21,561)	84,861	(3,533)	19,635	(1,307)	1,047
Cost w/ Rollforward	70,603	291,581	909	62,065	(719)	2,095
Adjustments	(346)	39,194	(39,653)			
Proposed Costs	70,257	330,775	(38,744)	62,065	(719)	2,095

County of Santa Barbara
OMB Circular A-87 Cost Allocation Plan For Use in Fiscal Year 2014-15
Allocated Costs By Cost Plan Unit

CostCenter	55600 HCD-CDBG	55700 HCD-MEF	57000 CSD	62000 Clk-Rec-Assr	63100 GS-Admin	63410 CEO-Med Mal
00001 Eq Use Allow				156,419	4,265	
00002 Str Use Allow			22,297	177,057	10,473	
12000 Cnty Exec	26,321	1,835	91,538	38,844	9,030	
13000 Cnty Counsel	58,328	15,699		52,716	47,950	78,020
52100 Land Maint						
61000 Aud-Cont	2,102	10,773	3,387	105,341	10,522	159
63200 GS-Purchasing	6,000	435		24,150	5,193	
63300 GS-Fac Svcs			20,645	284,431	32,569	
64000 Human Resour		1,595	2,611	119,830	36,605	
65000 Treasurer		36	70	1,656	203	
Total Allocated	92,751	30,372	140,549	960,444	156,810	78,179
Rollforward	73,696	(5,381)	140,549	(568,959)	(41,259)	111,882
Cost w/ Rollforward Adjustments	166,448	24,991	281,098	391,485 (13,064)	115,551 (1,583)	190,060
Proposed Costs	166,448	24,991	281,098	378,422	113,967	190,060

CostCenter	63420 CEO-Work Comp	63430 CEO-Liability	63500 GS-Comm	63600 GS-Veh Ops	63700 GS-ITS	63800 GS-Utilities
00001 Eq Use Allow						
00002 Str Use Allow	3,657		4,750	4,685	36,178	
12000 Cnty Exec	(5,432)	(26,352)	7,532	12,363	22,477	895
13000 Cnty Counsel	115,206	254,917				
52100 Land Maint						
61000 Aud-Cont	11,466	5,126	16,384	26,473	25,739	11,920
63200 GS-Purchasing	1,494	174	8,706	14,097	10,966	1,565
63300 GS-Fac Svcs	9,362		29,382	67,746	61,880	2,650
64000 Human Resour	2,611	2,506	4,780	10,534	13,397	1,119
65000 Treasurer	72	72	136	350	309	36
Total Allocated	138,437	236,444	71,670	136,249	170,944	18,185
Rollforward	297,931	474,296	(19,374)	(1,199)	(72,581)	(343)
Cost w/ Rollforward Adjustments	436,367 (533)	710,740	52,296 (1,403)	135,050 (2,742)	98,363 (4,252)	17,842 (561)
Proposed Costs	435,834	710,740	50,892	132,308	94,112	17,281

County of Santa Barbara

OMB Circular A-87 Cost Allocation Plan For Use in Fiscal Year 2014-15

Allocated Costs By Cost Plan Unit

CostCenter	63921 GS- Repro	64332 HR- Unemp SI	64333 HR- Dent SI	66000 ITD	80100 Law Library	81000 SBC Retirement
00001 Eq Use Allow						
00002 Str Use Allow					19,105	
12000 Cnty Exec						
13000 Cnty Counsel						3,873
52100 Land Maint						
61000 Aud-Cont		91	811		5,367	23,471
63200 GS-Purchasing			261		3,282	4,358
63300 GS-Fac Svcs					83,791	
64000 Human Resour		1,428				5,005
65000 Treasurer						413
Total Allocated		1,518	1,072		111,545	37,120
Rollforward	9,270	(5,763)	(10,917)	(254)	(33,189)	(32,675)
Cost w/ Rollforward	9,270	(4,244)	(9,845)	(254)	78,357	4,445
Adjustments	(9,270)			254	(4,982)	
Proposed Costs		(4,244)	(9,845)		73,375	4,445

CostCenter	81100 SBC OPEB	81500 LAFCO	83210 SM Pub Airport	83260 Carp Cem Dist	83270 Goleta Cem Dist	83280 Guadalupe
00001 Eq Use Allow						
00002 Str Use Allow		166				
12000 Cnty Exec		(557)				
13000 Cnty Counsel		10,435				
52100 Land Maint						
61000 Aud-Cont	5,229	4,574		12,367	(2,087)	12,481
63200 GS-Purchasing						
63300 GS-Fac Svcs		808				
64000 Human Resour		92				
65000 Treasurer						
Total Allocated	5,229	15,519		12,367	(2,087)	12,481
Rollforward	(3,655)	9,849	(256)	(5,016)	(5,656)	1,552
Cost w/ Rollforward	1,574	25,368	(256)	7,351	(7,743)	14,033
Adjustments		(51)				
Proposed Costs	1,574	25,317	(256)	7,351	(7,743)	14,033

County of Santa Barbara
OMB Circular A-87 Cost Allocation Plan For Use in Fiscal Year 2014-15
Allocated Costs By Cost Plan Unit

CostCenter	83290 Lompoc Cem	83300 LA Cem Dist	83310 Oak Hill Cem D	83320 SM Cem Dist	83465 Casmalia	83516 Los Alamos CSD
00001 Eq Use Allow						
00002 Str Use Allow						
12000 Cnty Exec						
13000 Cnty Counsel						
52100 Land Maint						
61000 Aud-Cont	997	48		1,270	15,524	
63200 GS-Purchasing						
63300 GS-Fac Svcs						
64000 Human Resour						
65000 Treasurer						
Total Allocated	997	48		1,270	15,524	
Rollforward	(3,559)	(7,562)	(5,120)	(8,286)	3,804	(202)
Cost w/ Rollforward	(2,562)	(7,514)	(5,120)	(7,016)	19,329	(202)
Adjustments						
Proposed Costs	<u>(2,562)</u>	<u>(7,514)</u>	<u>(5,120)</u>	<u>(7,016)</u>	<u>19,329</u>	<u>(202)</u>

CostCenter	83546 MH CSD	83566 SY CSD	83630 CSFPD	83650 MFPD	83750 Lompoc HCD	83817 Embarcadero
00001 Eq Use Allow						
00002 Str Use Allow						
12000 Cnty Exec						
13000 Cnty Counsel						
52100 Land Maint						
61000 Aud-Cont			(1,445)	44,443		
63200 GS-Purchasing						
63300 GS-Fac Svcs						
64000 Human Resour						
65000 Treasurer						
Total Allocated			(1,445)	44,443		
Rollforward	(27)	(121)	(44,190)	24,551	(94)	(242)
Cost w/ Rollforward	(27)	(121)	(45,636)	68,993	(94)	(242)
Adjustments						
Proposed Costs	<u>(27)</u>	<u>(121)</u>	<u>(45,636)</u>	<u>68,993</u>	<u>(94)</u>	<u>(242)</u>

County of Santa Barbara

OMB Circular A-87 Cost Allocation Plan For Use in Fiscal Year 2014-15
 Allocated Costs By Cost Plan Unit

CostCenter	84090 SB MTD	84160 MVMD	84400 CVRD	84500 CRCDD	84560 Carp San Dist	84640 Goleta SD
00001 Eq Use Allow						
00002 Str Use Allow						
12000 Cnty Exec						
13000 Cnty Counsel						
52100 Land Maint						
61000 Aud-Cont		954	20,801	1,585		
63200 GS-Purchasing						
63300 GS-Fac Svcs						
64000 Human Resour						
65000 Treasurer						
Total Allocated		954	20,801	1,585		
Rollforward	(242)	(3,671)	(51)	(3,459)	(135)	(229)
Cost w/ Rollforward Adjustments	(242)	(2,717)	20,750	(1,874)	(135)	(229)
Proposed Costs	(242)	(2,717)	20,750	(1,874)	(135)	(229)

CostCenter	85100 IVRPD	85200 Mont San Dist	85215 Summ San Dist	85506 Goleta Wtr Dist	85600 Mon Wtr Dist	85700 SMVWCD
00001 Eq Use Allow						
00002 Str Use Allow						
12000 Cnty Exec						
13000 Cnty Counsel						
52100 Land Maint						
61000 Aud-Cont	16,207		82	26,893		103
63200 GS-Purchasing						
63300 GS-Fac Svcs						
64000 Human Resour						
65000 Treasurer						
Total Allocated	16,207		82	26,893		103
Rollforward	(4,737)	(563)	(3,255)	26,893	(94)	(7,542)
Cost w/ Rollforward Adjustments	11,471	(563)	(3,173)	53,787	(94)	(7,439)
Proposed Costs	11,471	(563)	(3,173)	53,787	(94)	(7,439)

County of Santa Barbara
OMB Circular A-87 Cost Allocation Plan For Use in Fiscal Year 2014-15
Allocated Costs By Cost Plan Unit

CostCenter	85800 SYRWCD	85810 SYRWCD,	86100 SBCAG	87100 APCD	90901 990 Prop 10	98000 No Co Jail
00001 Eq Use Allow						
00002 Str Use Allow						
12000 Cnty Exec			(1,836)	(3)	10,013	12,047
13000 Cnty Counsel			13,731	26,966	6,071	776
52100 Land Maint						
61000 Aud-Cont			18,476	18,261	27,581	44,812
63200 GS-Purchasing			4,184	6,358	9,180	522
63300 GS-Fac Svcs			1,234	2,878		41,270
64000 Human Resour				1,037	19,584	
65000 Treasurer					277	
Total Allocated			35,788	55,497	72,705	99,427
Rollforward	(229)	(283)	10,586	23,484	14,879	99,427
Cost w/ Rollforward	(229)	(283)	46,374	78,981	87,585	198,853
Adjustments			(6)	(14)		
Proposed Costs	(229)	(283)	46,368	78,967	87,585	198,853

CostCenter	99000 Dept 990	99200 Debt Service	99520 Parks Capital	99630 Capital Outlay	99631 COP Capital	99999 Other
00001 Eq Use Allow						21,193
00002 Str Use Allow	13,995					409,251
12000 Cnty Exec	715					
13000 Cnty Counsel				5,938		12,774
52100 Land Maint						
61000 Aud-Cont	21,212	603	1,495	9,326	739	711,803
63200 GS-Purchasing	261		5,391	19,443		47,886
63300 GS-Fac Svcs	12,130					922,854
64000 Human Resour	2,319					131,903
65000 Treasurer						
Total Allocated	50,631	603	6,886	34,707	739	2,257,665
Rollforward	(50,406)	603	6,886	34,707	739	(39,888)
Cost w/ Rollforward	225	1,205	13,773	69,414	1,477	2,217,777
Adjustments	(78,207)					(46,675)
Proposed Costs	(77,982)	1,205	13,773	69,414	1,477	2,171,101

County of Santa Barbara

OMB Circular A-87 Cost Allocation Plan For Use in Fiscal Year 2014-15
 Allocated Costs By Cost Plan Unit

CostCenter	Subtotal	Direct Billed	Unallocated	Total		
00001 Eq Use Allow	871,996			871,996		
00002 Str Use Allow	3,286,765			3,286,765		
12000 Cnty Exec	1,845,361	132,098	3,778,852	5,756,311		
13000 Cnty Counsel	2,919,452	2,719,023	515,694	6,154,170		
52100 Land Maint			10,422,375	10,422,375		
61000 Aud-Cont	4,865,905	80,523	2,081,866	7,028,295		
63200 GS-Purchasing	797,470			797,470		
63300 GS-Fac Svcs	6,347,208	1,859,433	61,526	8,268,168		
64000 Human Resour	3,408,013	50,490	38,117	3,496,620		
65000 Treasurer	67,835		6,343,503	6,411,338		
Total Allocated	24,410,007	4,841,568	23,241,933	52,493,507		
Rollforward	(2,022,385)			(2,022,385)		
Cost w/ Rollforward Adjustments	22,387,622	4,841,568	23,241,933	50,471,123		
	(484,879)			(484,879)		
Proposed Costs	21,902,743	4,841,568	23,241,933	49,986,244		

CostCenter						
00001 Eq Use Allow						
00002 Str Use Allow						
12000 Cnty Exec						
13000 Cnty Counsel						
52100 Land Maint						
61000 Aud-Cont						
63200 GS-Purchasing						
63300 GS-Fac Svcs						
64000 Human Resour						
65000 Treasurer						
Total Allocated						
Rollforward						
Cost w/ Rollforward Adjustments						
Proposed Costs						