



**BETTY T. YEE**  
California State Controller

**NEGOTIATION AGREEMENT  
COUNTYWIDE COST ALLOCATION PLAN**

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

**Date: May 29, 2015  
Filing Ref: SBA16**

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 **2015-16** 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.

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

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The indirect overhead and support service costs listed in **Schedule A** (attached) are formally approved as actual costs for the **2013-14** fiscal year and as estimated costs for the **2015-16** 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, 2015**, for further allocation to federal grants and contracts performed by the respective county departments.

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**SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST TRANSFER MECHANISMS**

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

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.

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**SECTION III: CONDITIONS**

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**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 \$116,708 included in Schedule A must not be included when calculating carry forward in the 2017-18 Estimated Cost Allocation Plan.

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**SECTION IV: ACCEPTANCE**

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**COUNTY OF SANTA BARBARA**

**BETTY T. YEE  
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

6-2-2015

6-15-2015

Date

Date

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

cc: State and Federal Agencies

Attachment

## County of Santa Barbara

## OMB 2 CFR Part 200 Cost Allocation Plan For Use in Fiscal Year 2015-16

## 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 Dep        |           | 361       |                       |                 | 3,001           |                  |
| 00002 Str Dep       | 56,535    | 393,773   | 300                   | 170,059         | 239,368         | 303,802          |
| 12000 Cnty Exec     | 77,095    | 55,251    | 28,659                | 81,827          | 41,712          | 29,947           |
| 13000 Cnty Counsel  | 107,706   | 19,978    | 13,221                | 69,642          |                 | 220              |
| 52100 Land Maint    |           |           |                       |                 |                 |                  |
| 61000 Aud-Cont      | 21,762    | 108,070   | 60,943                | 190,432         | 99,058          | 54,925           |
| 63200 GS-Purchasing | 14,909    | 19,287    | 12,831                | 36,610          | 8,416           | 14,761           |
| 63300 GS-Fac Svcs   | 142,057   | 191,066   | 2,686                 | 422,775         | 659,208         | 120,929          |
| 64000 Human Resour  | 19,404    | 138,471   | 87,910                | 236,732         | 101,289         | 54,006           |
| 65000 Treasurer     | 410       | 1,996     | 1,592                 | 5,662           | 2,173           | 790              |
| Total Allocated     | 439,877   | 928,253   | 208,140               | 1,213,738       | 1,154,225       | 579,380          |
| Rollforward         | 96,657    | 149,561   | (3,319)               | 162,601         | 144,462         | 46,335           |
| Cost w/ Rollforward | 536,534   | 1,077,814 | 204,822               | 1,376,339       | 1,298,687       | 625,715          |
| Adjustments         | (195)     | (407)     | (219)                 | (745)           | (674)           | (187)            |
| Proposed Costs      | 536,339   | 1,077,407 | 204,603               | 1,375,594       | 1,298,013       | 625,528          |

| CostCenter          | 25001 Grand Jury | 25002 Ct 0069 Svcs | 25003 Ct 5901 Svcs | 31100 Fire | 32100 Sher-Coroner | 32200 Sher-Custody |
|---------------------|------------------|--------------------|--------------------|------------|--------------------|--------------------|
| 00001 Eq Dep        |                  |                    |                    | 15,066     | 915,611            | 196,951            |
| 00002 Str Dep       | 16,118           |                    |                    | 136,644    | 303,213            | 430,555            |
| 12000 Cnty Exec     |                  | 14,793             |                    | 137,932    | 185,029            | 107,420            |
| 13000 Cnty Counsel  | 1,831            | 16,638             |                    | 27,315     | 191,965            | 49,683             |
| 52100 Land Maint    |                  |                    |                    |            |                    |                    |
| 61000 Aud-Cont      | 3,927            | 21,178             |                    | 259,555    | 430,145            | 248,452            |
| 63200 GS-Purchasin  | 434              | 658                |                    | 45,875     | 40,295             | 6,117              |
| 63300 GS-Fac Svcs   | 5,723            | 1,398              |                    | 354,913    | 495,807            | 1,013,347          |
| 64000 Human Resou   |                  |                    |                    | 175,990    | 284,436            | 177,549            |
| 65000 Treasurer     |                  |                    |                    | 5,666      | 6,903              | 4,482              |
| Total Allocated     | 28,033           | 54,666             |                    | 1,158,956  | 2,853,404          | 2,234,556          |
| Rollforward         | (3,890)          | (5,577)            | (917)              | 111,202    | 949,445            | 31,496             |
| Cost w/ Rollforward | 24,142           | 49,089             | (917)              | 1,270,158  | 3,802,849          | 2,266,052          |
| Adjustments         | (102)            | (268)              | (22)               | 29,327     | (2,994)            | (1,438)            |
| Proposed Costs      | 24,040           | 48,821             | (939)              | 1,299,485  | 3,799,855          | 2,264,614          |

**County of Santa Barbara**  
**OMB 2 CFR Part 200 Cost Allocation Plan For Use in Fiscal Year 2015-16**  
**Allocated Costs By Cost Plan Unit**

| CostCenter          | 32230 Inmate Welfare | 41100 PHD | 41212 PHD-EMS | 41400 CEO-HS | 41500 PHD-EHS | 41540 PHD-AS |
|---------------------|----------------------|-----------|---------------|--------------|---------------|--------------|
| 00001 Eq Dep        |                      |           |               |              |               | 1,657        |
| 00002 Str Dep       |                      | 308,086   | 13,095        |              | 14,578        | 33,576       |
| 12000 Cnty Exec     | 1,687                | 157,730   | 4,055         | 412          | 10,702        | 9,626        |
| 13000 Cnty Counsel  |                      | 87,638    | 5,085         | 1,984        | 16,081        | 21,208       |
| 52100 Land Maint    |                      |           |               |              |               |              |
| 61000 Aud-Cont      | 6,157                | 423,949   | 14,220        | 4,026        | 25,489        | 73,224       |
| 63200 GS-Purchasing | 1,652                | 76,479    | 7,361         | 780          | 806           | 16,906       |
| 63300 GS-Fac Svcs   |                      | 800,100   | 12,207        |              | 27,751        | 172,147      |
| 64000 Human Resour  | 3,930                | 485,878   | 7,990         | 356          | 17,733        | 30,444       |
| 65000 Treasurer     | 97                   | 7,105     | 156           | 2            | 471           | 314          |
| Total Allocated     | 13,523               | 2,346,965 | 64,169        | 7,560        | 113,610       | 359,103      |
| Rollforward         | (10,354)             | (183,097) | (17,477)      | 4,264        | (58,671)      | 37,091       |
| Cost w/ Rollforward | 3,169                | 2,163,869 | 46,692        | 11,824       | 54,939        | 396,194      |
| Adjustments         | (74)                 | 69,071    | (167)         | (160)        | (253)         | (1,333)      |
| Proposed Costs      | 3,095                | 2,232,940 | 46,525        | 11,664       | 54,686        | 394,861      |

| CostCenter          | 41600 PHD-HM | 41814 PHD-TSAC | 43000 ADMHS | 43100 MHSA | 43200 ADP | 44000 Soc Svcs |
|---------------------|--------------|----------------|-------------|------------|-----------|----------------|
| 00001 Eq Dep        | 387          |                |             |            |           |                |
| 00002 Str Dep       |              |                | 57,720      | 49,598     | 2,425     | 528,807        |
| 12000 Cnty Exec     | 4,979        |                | 124,116     | 74,601     | 7,972     | 223,173        |
| 13000 Cnty Counsel  |              |                | 28,821      |            | (20)      | 68,220         |
| 52100 Land Maint    |              |                |             |            |           |                |
| 61000 Aud-Cont      | 14,807       | 959            | 200,306     | 159,970    | 28,934    | 629,231        |
| 63200 GS-Purchasin  | 1,692        | 3,382          | 21,386      | 5,955      | 6,717     | 77,031         |
| 63300 GS-Fac Svcs   |              |                | 178,389     | 129,929    | 5,064     | 4,476          |
| 64000 Human Resou   | 15,970       |                | 309,108     | 121,788    | 12,307    | 757,896        |
| 65000 Treasurer     | 132          |                | 2,330       | 1,274      | 157       | 10,141         |
| Total Allocated     | 37,966       | 4,341          | 922,176     | 543,115    | 63,557    | 2,298,975      |
| Rollforward         | 37,966       | 843            | 145,397     | 69,229     | (1,728)   | 325,700        |
| Cost w/ Rollforward | 75,932       | 5,184          | 1,067,573   | 612,343    | 61,829    | 2,624,675      |
| Adjustments         | (30,549)     | (37)           | (1,553)     | (1,596)    | (591)     | 120,208        |
| Proposed Costs      | 45,384       | 5,147          | 1,066,020   | 610,747    | 61,238    | 2,744,883      |

**County of Santa Barbara**  
**OMB 2 CFR Part 200 Cost Allocation Plan For Use in Fiscal Year 2015-16**  
**Allocated Costs By Cost Plan Unit**

| CostCenter          | 44001 IHSS | 51000 Ag<br>Comm | 52371<br>PLCFD | 53100 P&D | 53460 RDA<br>IV Succ | 53500 P&D-<br>Energy |
|---------------------|------------|------------------|----------------|-----------|----------------------|----------------------|
| 00001 Eq Dep        |            | 37,178           |                | 4,716     |                      |                      |
| 00002 Str Dep       |            | 4,436            |                | 9,297     |                      | 829                  |
| 12000 Cnty Exec     | 2,582      | 27,933           | 22             | 37,110    | 223                  | 4,188                |
| 13000 Cnty Counsel  | 3,557      | 16,962           |                | 588,109   | (1,688)              | 19,414               |
| 52100 Land Maint    |            |                  |                |           |                      |                      |
| 61000 Aud-Cont      | 10,333     | 24,974           | 231            | 168,721   | 13,039               | 9,312                |
| 63200 GS-Purchasing | 1,041      | 11,436           |                | 6,644     | 520                  | 820                  |
| 63300 GS-Fac Svcs   |            | 33,668           |                | 88,973    | 4,186                | 6,171                |
| 64000 Human Resour  | 5,657      | 56,226           | 47             | 76,823    | 136                  | 4,069                |
| 65000 Treasurer     | 66         | 378              | 1              | 972       | 7                    | 106                  |
| Total Allocated     | 23,235     | 213,191          | 301            | 981,364   | 16,423               | 44,908               |
| Rollforward         | 5,023      | (31,336)         | (63)           | (244,999) | (82,207)             | 23,392               |
| Cost w/ Rollforward | 28,258     | 181,855          | 238            | 736,365   | (65,783)             | 68,300               |
| Adjustments         | (107)      | (174)            | (5)            | (1,223)   | (124)                | (99)                 |
| Proposed Costs      | 28,151     | 181,681          | 233            | 735,142   | (65,907)             | 68,201               |

| CostCenter          | 53600 P&D-<br>B&S | 53641 P&D-<br>Oil | 53642 P&D-<br>F&G | 53643 P&D-<br>FE | 53644 P&D-<br>LFC | 53645 P&D-<br>CREF |
|---------------------|-------------------|-------------------|-------------------|------------------|-------------------|--------------------|
| 00001 Eq Dep        | 11,625            |                   |                   |                  |                   |                    |
| 00002 Str Dep       | 5,833             |                   |                   |                  |                   |                    |
| 12000 Cnty Exec     | 21,582            | 2,124             |                   |                  |                   |                    |
| 13000 Cnty Counsel  |                   | 316               |                   |                  |                   |                    |
| 52100 Land Maint    |                   |                   |                   |                  |                   |                    |
| 61000 Aud-Cont      | 63,852            | 3,708             | 436               | 270              | 66                | 324                |
| 63200 GS-Purchasin  | 6,423             |                   |                   |                  |                   |                    |
| 63300 GS-Fac Svcs   | 43,832            |                   |                   |                  |                   |                    |
| 64000 Human Resou   | 17,846            | 1,761             |                   |                  |                   |                    |
| 65000 Treasurer     | 610               |                   |                   |                  |                   |                    |
| Total Allocated     | 171,604           | 7,910             | 436               | 270              | 66                | 324                |
| Rollforward         | 4,360             | (548)             | 436               | 270              | 66                | 324                |
| Cost w/ Rollforward | 175,964           | 7,362             | 872               | 540              | 133               | 648                |
| Adjustments         | (431)             | (55)              |                   |                  |                   |                    |
| Proposed Costs      | 175,533           | 7,307             | 872               | 540              | 133               | 648                |

## County of Santa Barbara

## OMB 2 CFR Part 200 Cost Allocation Plan For Use in Fiscal Year 2015-16

## Allocated Costs By Cost Plan Unit

| CostCenter          | 54100 PW-<br>Admin | 54210 PW-<br>Roads | 54221 GS-<br>Airports | 54300 PW-<br>Surveyor | 54410 PW-<br>Flood | 54471 PW-<br>Water |
|---------------------|--------------------|--------------------|-----------------------|-----------------------|--------------------|--------------------|
| 00001 Eq Dep        | 6,485              |                    |                       | 13,488                |                    |                    |
| 00002 Str Dep       | 2,327              | 42,333             |                       | 10,860                | 7,971              | 1,615              |
| 12000 Cnty Exec     | 6,845              | 47,184             |                       | 4,048                 | 20,520             | 2,226              |
| 13000 Cnty Counsel  | 84,610             | 79,634             | 910                   | 18,379                | 43,753             | 5,745              |
| 52100 Land Maint    |                    |                    |                       |                       |                    |                    |
| 61000 Aud-Cont      | 17,503             | 447,532            | 659                   | 13,912                | 73,182             | 6,431              |
| 63200 GS-Purchasing | 21,545             | 70,000             | 40                    | 2,427                 | 15,447             | 4,031              |
| 63300 GS-Fac Svcs   | 67,837             | 167,835            |                       | 18,022                | 41,531             | 1,141              |
| 64000 Human Resour  | 66,347             | 145,241            |                       | 10,070                | 26,164             | 2,936              |
| 65000 Treasurer     | 290                | 2,349              |                       | 126                   | 591                | 66                 |
| Total Allocated     | 273,789            | 1,002,107          | 1,609                 | 91,332                | 229,159            | 24,191             |
| Rollforward         | 65,451             | 203,785            | 1,162                 | (53,936)              | (61,523)           | (653)              |
| Cost w/ Rollforward | 339,240            | 1,205,891          | 2,771                 | 37,396                | 167,636            | 23,538             |
| Adjustments         | (247)              | (4,841)            | (10)                  | (214)                 | (1,696)            | (120)              |
| Proposed Costs      | 338,993            | 1,201,050          | 2,761                 | 37,182                | 165,940            | 23,418             |

| CostCenter          | 54478 PW-<br>Proj Clnwtr | 54500 PW-<br>SWM | 54560 PW-<br>Lag San | 55000 HCD | 55200 HCD-<br>AH | 55300 HCD-<br>Home Prog |
|---------------------|--------------------------|------------------|----------------------|-----------|------------------|-------------------------|
| 00001 Eq Dep        |                          |                  |                      |           |                  |                         |
| 00002 Str Dep       |                          | 892              | 14,013               | 3,448     |                  |                         |
| 12000 Cnty Exec     | 1,228                    | 31,583           | 6,181                | 7,910     |                  |                         |
| 13000 Cnty Counsel  |                          | (1,539)          | 23,253               | 162,568   |                  | 21,224                  |
| 52100 Land Maint    |                          |                  |                      |           |                  |                         |
| 61000 Aud-Cont      | 4,028                    | 91,665           | 26,027               | 82,670    | 2,936            | 5,355                   |
| 63200 GS-Purchasin  | 2,815                    | 47,494           | 19,404               | 6,233     | 3,816            | 520                     |
| 63300 GS-Fac Svcs   |                          | 43,554           | 23,032               | 38,734    |                  |                         |
| 64000 Human Resou   | 1,762                    | 72,995           | 10,352               | 30,019    |                  |                         |
| 65000 Treasurer     | 74                       | 923              | 279                  | 134       |                  |                         |
| Total Allocated     | 9,907                    | 287,566          | 122,542              | 331,717   | 6,752            | 27,099                  |
| Rollforward         | 1,823                    | 30,410           | 31,974               | 186,723   | (37,969)         | (19,106)                |
| Cost w/ Rollforward | 11,730                   | 317,976          | 154,515              | 518,439   | (31,217)         | 7,993                   |
| Adjustments         | (58)                     | (959)            | (328)                | 8,755     | (38)             | (21)                    |
| Proposed Costs      | 11,672                   | 317,017          | 154,187              | 527,194   | (31,255)         | 7,972                   |

## County of Santa Barbara

## OMB 2 CFR Part 200 Cost Allocation Plan For Use in Fiscal Year 2015-16

## Allocated Costs By Cost Plan Unit

| CostCenter          | 55400 HCD-OCFD | 55460 Housing | 55600 HCD-CDBG | 55700 HCD-MEF | 57000 CSD | 62000 Cllk-Rec-Assr |
|---------------------|----------------|---------------|----------------|---------------|-----------|---------------------|
| 00001 Eq Dep        |                |               |                |               |           |                     |
| 00002 Str Dep       |                |               |                |               | 14,986    |                     |
| 12000 Cnty Exec     |                |               | 5,128          | 1,824         | 70,519    |                     |
| 13000 Cnty Counsel  |                |               | 15,516         | 4,010         |           |                     |
| 52100 Land Maint    |                |               |                |               |           |                     |
| 61000 Aud-Cont      | 598            | 599           | 5,061          | 7,998         | 4,636     |                     |
| 63200 GS-Purchasing |                |               | 4,683          | 3,382         | 260       |                     |
| 63300 GS-Fac Svcs   |                |               |                |               | 21,752    |                     |
| 64000 Human Resour  |                |               |                | 1,762         | 5,830     |                     |
| 65000 Treasurer     |                |               |                | 62            | 83        |                     |
| Total Allocated     | 598            | 599           | 30,388         | 19,037        | 118,066   |                     |
| Rollforward         | (27)           | 599           | 11,785         | (30,280)      | 53,820    | (901,867)           |
| Cost w/ Rollforward | 571            | 1,197         | 42,172         | (11,244)      | 171,886   | (901,867)           |
| Adjustments         | (8)            | (13)          | (50)           | (9,006)       | (12)      | 901,867             |
| Proposed Costs      | 563            | 1,184         | 42,122         | (20,250)      | 171,874   |                     |

| CostCenter          | 62100 CRA-Admin | 62200 CRA-Elections | 62300 CRA-Recorder | 62400 CRA-Assessor | 63100 GS-Admin | 63410 CEO-Med Mal |
|---------------------|-----------------|---------------------|--------------------|--------------------|----------------|-------------------|
| 00001 Eq Dep        |                 | 196,602             | 11,163             | 36,549             | 2,316          |                   |
| 00002 Str Dep       |                 | 100,562             | 86,184             | 61,702             | 13,894         |                   |
| 12000 Cnty Exec     | 2,468           | 4,503               | 5,194              | 20,252             | 8,227          |                   |
| 13000 Cnty Counsel  | 24,018          | 89,909              | 557                | 45,385             | 94,004         | 27,553            |
| 52100 Land Maint    |                 |                     |                    |                    |                |                   |
| 61000 Aud-Cont      | 14,277          | 17,955              | 15,310             | 40,070             | 10,175         | 859               |
| 63200 GS-Purchasin  | 4,095           | 7,208               | 7,668              | 8,195              | 5,349          |                   |
| 63300 GS-Fac Svcs   | 871             | 84,704              | 54,556             | 160,437            | 42,580         |                   |
| 64000 Human Resou   | 6,288           | 19,426              | 20,279             | 54,753             | 36,105         |                   |
| 65000 Treasurer     | 35              | 199                 | 238                | 1,024              | 133            |                   |
| Total Allocated     | 52,053          | 521,068             | 201,150            | 428,367            | 212,781        | 28,412            |
| Rollforward         | 52,053          | 521,068             | 201,150            | 428,367            | 91,499         | 31,805            |
| Cost w/ Rollforward | 104,105         | 1,042,136           | 402,299            | 856,734            | 304,281        | 60,217            |
| Adjustments         | (70,814)        | (262,236)           | (238,839)          | (330,723)          | (54)           | (4)               |
| Proposed Costs      | 33,291          | 779,900             | 163,460            | 526,011            | 304,227        | 60,213            |

11/25/14

## County of Santa Barbara

Schedule A

OMB 2 CFR Part 200 Cost Allocation Plan For Use in Fiscal Year 2015-16  
 Allocated Costs By Cost Plan Unit

| CostCenter          | 63420 CEO-<br>Work Comp | 63430 CEO-<br>Liability | 63500 GS-<br>Comm | 63600 GS-<br>Veh Ops | 63700 GS-ITS | 63800 GS-<br>Utilities |
|---------------------|-------------------------|-------------------------|-------------------|----------------------|--------------|------------------------|
| 00001 Eq Dep        |                         |                         |                   |                      |              |                        |
| 00002 Str Dep       | 5,225                   |                         | 5,259             | 4,657                | 45,350       |                        |
| 12000 Cnty Exec     | (31,563)                | (33,874)                | 6,096             | 10,938               | 16,657       | 1,364                  |
| 13000 Cnty Counsel  | 60,652                  | 142,373                 |                   |                      | 171          |                        |
| 52100 Land Maint    |                         |                         |                   |                      |              |                        |
| 61000 Aud-Cont      | 11,884                  | 5,587                   | 17,095            | 27,090               | 26,940       | 6,696                  |
| 63200 GS-Purchasing | 1,516                   |                         | 9,794             | 13,523               | 11,303       | 2,775                  |
| 63300 GS-Fac Svcs   | 13,680                  |                         | 12,983            | 94,631               | 88,776       | 403                    |
| 64000 Human Resour  | 4,044                   | 2,282                   | 6,109             | 15,400               | 20,514       | 2,156                  |
| 65000 Treasurer     | 43                      | 66                      | 114               | 305                  | 239          | 58                     |
| Total Allocated     | 65,481                  | 116,433                 | 57,449            | 166,545              | 209,950      | 13,453                 |
| Rollforward         | 60,998                  | 139,361                 | (12,207)          | 45,160               | 35,229       | (3,385)                |
| Cost w/ Rollforward | 126,479                 | 255,794                 | 45,241            | 211,705              | 245,179      | 10,068                 |
| Adjustments         | (64,380)                | (75)                    | (235)             | (343)                | (158)        | (116)                  |
| Proposed Costs      | 62,099                  | 255,719                 | 45,006            | 211,362              | 245,021      | 9,952                  |

| CostCenter          | 64332 HR-<br>Unemp SI | 64333 HR-<br>Dent SI | 80100 Law<br>Library | 81000 SBC<br>Retirement | 81100 SBC<br>OPEB | 81500<br>LAFCO |
|---------------------|-----------------------|----------------------|----------------------|-------------------------|-------------------|----------------|
| 00001 Eq Dep        |                       |                      |                      |                         |                   |                |
| 00002 Str Dep       |                       |                      | 45,680               |                         |                   | 140            |
| 12000 Cnty Exec     |                       |                      |                      |                         |                   | (2,705)        |
| 13000 Cnty Counsel  |                       |                      |                      | (1,659)                 |                   | 818            |
| 52100 Land Maint    |                       |                      |                      |                         |                   |                |
| 61000 Aud-Cont      | 83                    | 660                  | 5,225                | 21,005                  | 4,571             | 4,900          |
| 63200 GS-Purchasin  |                       |                      | 3,328                | 4,677                   |                   |                |
| 63300 GS-Fac Svcs   |                       |                      | 35,259               |                         |                   | 1,044          |
| 64000 Human Resou   | 401                   |                      |                      | 8,978                   |                   |                |
| 65000 Treasurer     |                       |                      |                      | 411                     |                   |                |
| Total Allocated     | 484                   | 660                  | 89,492               | 33,412                  | 4,571             | 4,196          |
| Rollforward         | (655)                 | (2,438)              | (31,430)             | (7,797)                 | (1,240)           | (10,858)       |
| Cost w/ Rollforward | (172)                 | (1,778)              | 58,062               | 25,615                  | 3,331             | (6,662)        |
| Adjustments         | (2)                   | (19)                 | (128)                | (442)                   | (126)             | (35)           |
| Proposed Costs      | (174)                 | (1,797)              | 57,934               | 25,173                  | 3,205             | (6,697)        |

**County of Santa Barbara**  
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**Allocated Costs By Cost Plan Unit**

| CostCenter          | 83210 SM<br>Pub Airport | 83260 Carp<br>Cem Dist | 83270 Goleta<br>Cem Dist | 83280<br>Guadalupe | 83290<br>Lompoc Cem | 83300 LA<br>Cem Dist |
|---------------------|-------------------------|------------------------|--------------------------|--------------------|---------------------|----------------------|
| 00001 Eq Dep        |                         |                        |                          |                    |                     |                      |
| 00002 Str Dep       |                         |                        |                          |                    |                     |                      |
| 12000 Cnty Exec     |                         |                        |                          |                    |                     |                      |
| 13000 Cnty Counsel  |                         |                        |                          |                    |                     |                      |
| 52100 Land Maint    |                         |                        |                          |                    |                     |                      |
| 61000 Aud-Cont      | 116                     | 2,503                  | (2,397)                  | 3,815              | 541                 | 444                  |
| 63200 GS-Purchasing |                         |                        |                          |                    |                     |                      |
| 63300 GS-Fac Svcs   |                         |                        |                          |                    |                     |                      |
| 64000 Human Resour  |                         |                        |                          |                    |                     |                      |
| 65000 Treasurer     |                         |                        |                          |                    |                     |                      |
| Total Allocated     | 116                     | 2,503                  | (2,397)                  | 3,815              | 541                 | 444                  |
| Rollforward         | 12                      | (1,026)                | (2,188)                  | (1,688)            | (906)               | (14,047)             |
| Cost w/ Rollforward | 128                     | 1,478                  | (4,585)                  | 2,126              | (365)               | (13,602)             |
| Adjustments         | 269                     | 5,499                  | (160)                    | 5,950              |                     | 1,968                |
| Proposed Costs      | 397                     | 6,977                  | (4,745)                  | 8,076              | (365)               | (11,634)             |

| CostCenter          | 83310 Oak<br>Hill Cem D | 83320 SM<br>Cem Dist | 83465<br>Casmalia | 83516 Los<br>Alamos CSD | 83546 MH<br>CSD | 83566 SY<br>CSD |
|---------------------|-------------------------|----------------------|-------------------|-------------------------|-----------------|-----------------|
| 00001 Eq Dep        |                         |                      |                   |                         |                 |                 |
| 00002 Str Dep       |                         |                      |                   |                         |                 |                 |
| 12000 Cnty Exec     |                         |                      |                   |                         |                 |                 |
| 13000 Cnty Counsel  |                         |                      |                   |                         |                 |                 |
| 52100 Land Maint    |                         |                      |                   |                         |                 |                 |
| 61000 Aud-Cont      | 689                     | 8,019                | 117               | 33                      | 100             | 75              |
| 63200 GS-Purchasin  |                         |                      |                   |                         |                 |                 |
| 63300 GS-Fac Svcs   |                         |                      |                   |                         |                 |                 |
| 64000 Human Resou   |                         |                      |                   |                         |                 |                 |
| 65000 Treasurer     |                         |                      |                   |                         |                 |                 |
| Total Allocated     | 689                     | 8,019                | 117               | 33                      | 100             | 75              |
| Rollforward         | (186)                   | 4,438                | (20,010)          | (19)                    | 100             | (40)            |
| Cost w/ Rollforward | 503                     | 12,458               | (19,892)          | 14                      | 199             | 35              |
| Adjustments         | 832                     | 11,203               |                   | 165                     |                 | 208             |
| Proposed Costs      | 1,335                   | 23,661               | (19,892)          | 179                     | 199             | 243             |

**County of Santa Barbara**  
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**Allocated Costs By Cost Plan Unit**

| CostCenter          | 83602 VV<br>CSD | 83630 CSFPD | 83650 MFPD | 83750<br>Lompoc HCD | 83817<br>Embarcadero | 84090 SB<br>MTD |
|---------------------|-----------------|-------------|------------|---------------------|----------------------|-----------------|
| 00001 Eq Dep        |                 |             |            |                     |                      |                 |
| 00002 Str Dep       |                 |             |            |                     |                      |                 |
| 12000 Cnty Exec     |                 |             |            |                     |                      |                 |
| 13000 Cnty Counsel  |                 |             |            |                     |                      |                 |
| 52100 Land Maint    |                 |             |            |                     |                      |                 |
| 61000 Aud-Cont      | 8               | (6,730)     | 11,152     | 158                 | 50                   | 141             |
| 63200 GS-Purchasing |                 |             |            |                     |                      |                 |
| 63300 GS-Fac Svcs   |                 |             |            |                     |                      |                 |
| 64000 Human Resour  |                 |             |            |                     |                      |                 |
| 65000 Treasurer     |                 |             |            |                     |                      |                 |
| Total Allocated     | 8               | (6,730)     | 11,152     | 158                 | 50                   | 141             |
| Rollforward         | 8               | (7,147)     | (5,164)    | 22                  | (34)                 | (46)            |
| Cost w/ Rollforward | 17              | (13,877)    | 5,988      | 180                 | 16                   | 95              |
| Adjustments         |                 | (423)       | 12,715     | 295                 | 182                  | 381             |
| Proposed Costs      | 17              | (14,300)    | 18,703     | 475                 | 198                  | 476             |

| CostCenter          | 84160<br>MVMD | 84400 CVRD | 84500 CRCD | 84560 Carp<br>San Dist | 84640 Goleta<br>SD | 85100 IVRPD |
|---------------------|---------------|------------|------------|------------------------|--------------------|-------------|
| 00001 Eq Dep        |               |            |            |                        |                    |             |
| 00002 Str Dep       |               |            |            |                        |                    |             |
| 12000 Cnty Exec     |               |            |            |                        |                    |             |
| 13000 Cnty Counsel  |               |            |            |                        |                    |             |
| 52100 Land Maint    |               |            |            |                        |                    |             |
| 61000 Aud-Cont      | (1,792)       | (3,026)    |            | 75                     | 166                | 15,562      |
| 63200 GS-Purchasin  |               |            |            |                        |                    |             |
| 63300 GS-Fac Svcs   |               |            |            |                        |                    |             |
| 64000 Human Resou   |               |            |            |                        |                    |             |
| 65000 Treasurer     |               |            |            |                        |                    |             |
| Total Allocated     | (1,792)       | (3,026)    |            | 75                     | 166                | 15,562      |
| Rollforward         | (14,990)      | (19,228)   | 6,557      | (50)                   | (65)               | (304)       |
| Cost w/ Rollforward | (16,782)      | (22,254)   | 6,557      | 24                     | 101                | 15,258      |
| Adjustments         | (133)         | (82)       | (6,557)    | 217                    | 351                | (386)       |
| Proposed Costs      | (16,915)      | (22,336)   |            | 241                    | 452                | 14,872      |

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**County of Santa Barbara**  
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**Allocated Costs By Cost Plan Unit**

Schedule A

| CostCenter          | 85200 Mont<br>San Dist | 85215 Summ<br>San Dist | 85506 Goleta<br>Wtr Dist | 85600 Mon<br>Wtr Dist | 85700<br>SMVWCD | 85800<br>SYRWCD |
|---------------------|------------------------|------------------------|--------------------------|-----------------------|-----------------|-----------------|
| 00001 Eq Dep        |                        |                        |                          |                       |                 |                 |
| 00002 Str Dep       |                        |                        |                          |                       |                 |                 |
| 12000 Cnty Exec     |                        |                        |                          |                       |                 |                 |
| 13000 Cnty Counsel  |                        |                        |                          |                       |                 |                 |
| 52100 Land Maint    |                        |                        |                          |                       |                 |                 |
| 61000 Aud-Cont      | 216                    | 3,289                  | 81,713                   | 42                    |                 | 174             |
| 63200 GS-Purchasing |                        |                        |                          |                       |                 |                 |
| 63300 GS-Fac Svcs   |                        |                        |                          |                       |                 |                 |
| 64000 Human Resour  |                        |                        |                          |                       |                 |                 |
| 65000 Treasurer     |                        |                        |                          |                       |                 |                 |
| Total Allocated     | 216                    | 3,289                  | 81,713                   | 42                    |                 | 174             |
| Rollforward         | (13)                   | 2,101                  | 81,713                   | (11)                  | 9,334           | 39              |
| Cost w/ Rollforward | 202                    | 5,390                  | 163,426                  | 31                    | 9,334           | 213             |
| Adjustments         | 312                    | 5,036                  |                          | 43                    | (9,334)         | 338             |
| Proposed Costs      | 514                    | 10,426                 | 163,426                  | 74                    |                 | 551             |

| CostCenter          | 85810<br>SYRWCD, | 86100<br>SBCAG | 87100 APCD | 90901 990<br>Prop 10 | 98000 No Co<br>Jail | 99000 Dept<br>990 |
|---------------------|------------------|----------------|------------|----------------------|---------------------|-------------------|
| 00001 Eq Dep        |                  |                |            |                      |                     |                   |
| 00002 Str Dep       |                  |                |            |                      |                     | 15,390            |
| 12000 Cnty Exec     |                  | (5,148)        | (2,675)    | 8,310                | 15,659              | 137               |
| 13000 Cnty Counsel  |                  | 4,254          | 12,099     | 407                  | 17,683              |                   |
| 52100 Land Maint    |                  |                |            |                      |                     |                   |
| 61000 Aud-Cont      | 25               | 17,017         | 16,489     | 23,160               | 43,235              | 1,499             |
| 63200 GS-Purchasin  |                  | 4,244          | 7,452      | 12,155               | 1,561               | 13,962            |
| 63300 GS-Fac Svcs   |                  | 1,778          | 4,149      |                      | 225,662             | 16,961            |
| 64000 Human Resou   |                  |                |            | 9,856                |                     |                   |
| 65000 Treasurer     |                  |                |            | 273                  |                     |                   |
| Total Allocated     | 25               | 22,146         | 37,514     | 54,160               | 303,799             | 47,949            |
| Rollforward         | (79)             | (288)          | 7,350      | (23,077)             | 303,799             | (107,680)         |
| Cost w/ Rollforward | (54)             | 21,857         | 44,865     | 31,083               | 607,599             | (59,731)          |
| Adjustments         | 35               | (435)          | (421)      | (219)                | (9)                 | (32)              |
| Proposed Costs      | (19)             | 21,422         | 44,444     | 30,864               | 607,590             | (59,763)          |

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**County of Santa Barbara**  
**OMB 2 CFR Part 200 Cost Allocation Plan For Use in Fiscal Year 2015-16**  
**Allocated Costs By Cost Plan Unit**

Schedule A

| CostCenter          | 99200 Debt Service | 99520 Parks Capital | 99630 Capital | 99631 COP Capital | 99999 Other | Subtotal   |
|---------------------|--------------------|---------------------|---------------|-------------------|-------------|------------|
| 00001 Eq Dep        |                    |                     |               |                   | 24,246      | 1,477,401  |
| 00002 Str Dep       |                    |                     |               |                   | 443,461     | 4,004,595  |
| 12000 Cnty Exec     |                    |                     |               |                   | 1           | 1,703,519  |
| 13000 Cnty Counsel  |                    |                     | 15,304        |                   | 11,639      | 2,357,113  |
| 52100 Land Maint    |                    |                     |               |                   |             |            |
| 61000 Aud-Cont      | 577                | 2,427               | 4,691         | 747               | 433,898     | 5,055,179  |
| 63200 GS-Purchasing |                    | 6,764               | 12,141        |                   | 41,504      | 828,534    |
| 63300 GS-Fac Svcs   |                    |                     |               |                   | 294,889     | 6,473,599  |
| 64000 Human Resour  |                    |                     |               |                   | (676)       | 3,781,145  |
| 65000 Treasurer     |                    |                     |               |                   |             | 62,109     |
| Total Allocated     | 577                | 9,191               | 32,135        | 747               | 1,248,962   | 25,743,195 |
| Rollforward         | 577                | 9,191               | 32,135        | 747               | (1,127,604) | 1,833,019  |
| Cost w/ Rollforward | 1,154              | 18,383              | 64,271        | 1,495             | 121,358     | 27,576,213 |
| Adjustments         | (14)               | (36)                | (219)         | (18)              | (3,264)     | 121,354    |
| Proposed Costs      | 1,140              | 18,347              | 64,052        | 1,477             | 118,094     | 27,697,567 |

| CostCenter          | Direct Billed | Unallocated | Total      |  |  |  |
|---------------------|---------------|-------------|------------|--|--|--|
| 00001 Eq Dep        |               |             | 1,477,401  |  |  |  |
| 00002 Str Dep       |               |             | 4,004,595  |  |  |  |
| 12000 Cnty Exec     | 276,849       | 3,990,743   | 5,971,110  |  |  |  |
| 13000 Cnty Counsel  | 3,348,159     | 487,065     | 6,192,337  |  |  |  |
| 52100 Land Maint    |               | 11,438,620  | 11,438,620 |  |  |  |
| 61000 Aud-Cont      | 143,900       | 2,250,252   | 7,449,330  |  |  |  |
| 63200 GS-Purchasin  |               | 316         | 828,850    |  |  |  |
| 63300 GS-Fac Svcs   | 1,871,279     | 47,705      | 8,392,583  |  |  |  |
| 64000 Human Resou   | 182,626       | 44,880      | 4,008,651  |  |  |  |
| 65000 Treasurer     |               | 6,641,589   | 6,703,698  |  |  |  |
| Total Allocated     | 5,822,812     | 24,901,169  | 56,467,176 |  |  |  |
| Rollforward         |               |             | 1,833,019  |  |  |  |
| Cost w/ Rollforward | 5,822,812     | 24,901,169  | 58,300,195 |  |  |  |
| Adjustments         |               |             | 121,354    |  |  |  |
| Proposed Costs      | 5,822,812     | 24,901,169  | 58,421,548 |  |  |  |