



**BETTY T. YEE**  
**California State Controller**

**NEGOTIATION AGREEMENT  
COUNTYWIDE COST ALLOCATION PLAN**

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

**Date: June 27, 2022  
Filing Ref: SBA23**

Pursuant to the federal Office of Management and Budget Circular *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Grants* (Uniform Guidance), found at Title 2, Code of Federal Regulations, Part 200, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in fiscal year **2022-23**. 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. Furthermore, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied by 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 fiscal year **2020-21**, and as estimated costs for fiscal year **2022-23** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2022**, 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             | 7. Information Technology Services ISF    |
| 2. Structure Depreciation               | 8. Vehicle Operations and Maintenance ISF |
| 3. County Executive                     | 9. Risk Management and Insurance ISF      |
| 4. County Counsel                       | 10. Communications Services ISF           |
| 5. Auditor-Controller                   | 11. Utilities ISF                         |
| 6. General Services-Facilities Services |   |

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 cost 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 county departments' costs 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 and 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 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 by 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 Uniform Guidance, 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 reflected in Schedule F submitted by the County must be treated as outlined when calculating the carry-forward in the 2024-25 Estimated Cost Allocation Plan.

---

**SECTION IV: ACCEPTANCE**

---

**COUNTY OF SANTA BARBARA**

**BETTY T. YEE  
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by

Betsy M. Schaffer, CPA, CPFO

**SANDEEP SINGH, Manager  
Local Government Policy Section  
Local Govt Programs & Services Division**

Name  
Auditor-Controller

Title

6/28/2022

6/29/2022

Date

Date

**Negotiated by Adam Russ  
Telephone (916) 445-2989**

cc: State and Federal Agencies

Attachment: Schedule A

12/31/2021

Schedule A

**County of Santa Barbara**  
**OMB 2 CFR Part 200 Cost Allocation Plan For Use in Fiscal Year 2022/23**  
**Allocated Costs By Cost Plan Unit**

| <b>CostCenter</b>          | <b>11000 BOS</b> | <b>21100 DA</b>  | <b>21300 Child<br/>Supt Srvc</b> | <b>22100 Prob<br/>Svcs</b> | <b>22200 Prob<br/>Inst</b> | <b>23000 Pub<br/>Defend</b> |
|----------------------------|------------------|------------------|----------------------------------|----------------------------|----------------------------|-----------------------------|
| 00001 Equipment an         | 1,051            | 46,546           |                                  | 4,191                      | 12,448                     | 40,948                      |
| 00002 Structure Depr       | 68,140           | 434,103          | 43,680                           | 122,599                    | 208,662                    | 309,844                     |
| 12000 County Execut        | 56,753           | 85,809           | 48,765                           | 117,821                    | 44,070                     | 50,563                      |
| 13000 County Couns         | 45,069           | 27,251           | 1,782                            | 131,711                    | 100                        | 8,666                       |
| 61000 Auditor-Contr        | 23,118           | 189,937          | 58,440                           | 251,709                    | 94,559                     | 94,306                      |
| 63200 General Servic       | 3,968            | 9,565            | 4,754                            | 19,019                     | 7,899                      | 4,364                       |
| 63300 General Servic       | 135,995          | 478,893          | 15,850                           | 431,056                    | 1,010,783                  | 244,490                     |
| 64000 Human Resour         | 30,025           | 237,455          | 88,783                           | 351,930                    | 114,156                    | 148,262                     |
| 65000 Treasurer            | 235              | 4,809            | 2,922                            | 9,712                      | 3,248                      | 2,166                       |
| <b>Total Allocated</b>     | <b>364,355</b>   | <b>1,514,368</b> | <b>264,975</b>                   | <b>1,439,747</b>           | <b>1,495,925</b>           | <b>903,610</b>              |
| <b>RollForward</b>         | <b>(61,810)</b>  | <b>532,450</b>   | <b>(37,295)</b>                  | <b>74,797</b>              | <b>476,626</b>             | <b>53,309</b>               |
| <b>Cost w/ Rollforward</b> | <b>302,545</b>   | <b>2,046,817</b> | <b>227,681</b>                   | <b>1,514,544</b>           | <b>1,972,552</b>           | <b>956,918</b>              |
| <b>Adjustments</b>         | <b>(7,295)</b>   | <b>(28,595)</b>  |                                  | <b>(5,296)</b>             | <b>(225,412)</b>           | <b>(17,323)</b>             |
| <b>Proposed Costs</b>      | <b>295,250</b>   | <b>2,018,222</b> | <b>227,681</b>                   | <b>1,509,248</b>           | <b>1,747,140</b>           | <b>939,595</b>              |

| <b>CostCenter</b>          | <b>25001 Grand<br/>Jury</b> | <b>25002 Ct<br/>0069 Svcs</b> | <b>31100 Fire</b> | <b>31200 OEM</b> | <b>32100 Sher-<br/>Coroner</b> | <b>32200 Sher-<br/>Custody</b> |
|----------------------------|-----------------------------|-------------------------------|-------------------|------------------|--------------------------------|--------------------------------|
| 00001 Equipment an         |                             |                               | 3,439             | 5,061            | 592,438                        | 94,765                         |
| 00002 Structure Depr       | 17,136                      |                               | 36,393            | 145,336          | 286,349                        | 462,909                        |
| 12000 County Execut        |                             | 9,434                         | 261,963           | 4,889            | 264,089                        | 171,390                        |
| 13000 County Couns         | 14,514                      | 85,424                        | 42,507            |                  | 542,674                        | 35,369                         |
| 61000 Auditor-Contr        | 1,789                       | 10,290                        | 517,560           | 15,479           | 542,998                        | 378,240                        |
| 63200 General Servic       | 786                         | 786                           | 38,827            | 9,777            | 36,932                         | 5,718                          |
| 63300 General Servic       | 9,269                       |                               | 154,381           | 45,067           | 758,501                        | 1,270,863                      |
| 64000 Human Resour         |                             |                               | 374,164           | 17,756           | 514,753                        | 383,530                        |
| 65000 Treasurer            |                             |                               | 13,680            | 204              | 13,969                         | 9,140                          |
| <b>Total Allocated</b>     | <b>43,494</b>               | <b>105,934</b>                | <b>1,442,914</b>  | <b>243,568</b>   | <b>3,552,703</b>               | <b>2,811,923</b>               |
| <b>RollForward</b>         | <b>6,368</b>                | <b>23,613</b>                 | <b>63,505</b>     | <b>(7,641)</b>   | <b>397,350</b>                 | <b>(240,010)</b>               |
| <b>Cost w/ Rollforward</b> | <b>49,862</b>               | <b>129,547</b>                | <b>1,506,420</b>  | <b>235,927</b>   | <b>3,950,053</b>               | <b>2,571,914</b>               |
| <b>Adjustments</b>         |                             |                               |                   | <b>(5)</b>       | <b>(79,121)</b>                | <b>(53,157)</b>                |
| <b>Proposed Costs</b>      | <b>49,862</b>               | <b>129,547</b>                | <b>1,506,420</b>  | <b>235,922</b>   | <b>3,870,932</b>               | <b>2,518,757</b>               |

12/31/2021

**County of Santa Barbara**  
**OMB 2 CFR Part 200 Cost Allocation Plan For Use in Fiscal Year 2022/23**  
**Allocated Costs By Cost Plan Unit**

Schedule A

| <b>CostCenter</b>          | <b>32230 Inmate Welfare</b> | <b>41100 PHD</b> | <b>41212 PHD-EMS</b> | <b>41400 CEO-HS</b> | <b>41500 PHD-EHS</b> | <b>41540 PHD-AS</b> |
|----------------------------|-----------------------------|------------------|----------------------|---------------------|----------------------|---------------------|
| 00001 Equipment an         |                             |                  |                      |                     | 5,623                | 4,847               |
| 00002 Structure Depr       |                             | 240,131          | 11,736               |                     | 18,919               | 33,576              |
| 12000 County Execut        | 1,984                       | 226,246          | 4,818                |                     | 18,733               | 12,055              |
| 13000 County Couns         | 3                           | 58,167           | 13,715               | 230                 | 11,757               | 47,247              |
| 61000 Auditor-Contr        | 6,973                       | 662,086          | 14,523               | 2,661               | 60,812               | 51,704              |
| 63200 General Servic       | 2,185                       | 82,495           | 4,350                | 718                 | 3,085                | 15,179              |
| 63300 General Servic       | 236                         | 784,717          | 25,008               |                     | 46,013               | 150,430             |
| 64000 Human Resour         | 8,101                       | 675,469          | 11,009               |                     | 47,062               | 48,819              |
| 65000 Treasurer            | 68                          | 15,157           | 191                  |                     | 1,117                | 424                 |
| <b>Total Allocated</b>     | <b>19,550</b>               | <b>2,744,467</b> | <b>85,350</b>        | <b>3,609</b>        | <b>213,121</b>       | <b>364,280</b>      |
| <b>RollForward</b>         | <b>(2,590)</b>              | <b>318,940</b>   | <b>8,090</b>         | <b>(13,092)</b>     | <b>2,736</b>         | <b>(74,313)</b>     |
| <b>Cost w/ Rollforward</b> | <b>16,960</b>               | <b>3,063,406</b> | <b>93,440</b>        | <b>(9,483)</b>      | <b>215,857</b>       | <b>289,967</b>      |
| <b>Adjustments</b>         |                             | <b>(77,652)</b>  |                      |                     | <b>(242)</b>         | <b>(22,178)</b>     |
| <b>Proposed Costs</b>      | <b>16,960</b>               | <b>2,985,755</b> | <b>93,440</b>        | <b>(9,483)</b>      | <b>215,615</b>       | <b>267,789</b>      |

| <b>CostCenter</b>          | <b>41814 CEO-TSAC</b> | <b>43000 Bwell</b> | <b>43100 MHSA</b> | <b>43200 ADP</b> | <b>44000 Soc Sves</b> | <b>44001 IHSS</b> |
|----------------------------|-----------------------|--------------------|-------------------|------------------|-----------------------|-------------------|
| 00001 Equipment an         |                       |                    |                   |                  |                       |                   |
| 00002 Structure Depr       |                       |                    | 82,257            |                  | 455,194               |                   |
| 12000 County Execut        |                       | 92,587             | 118,848           | 12,689           | 279,541               |                   |
| 13000 County Couns         |                       | 324,832            |                   |                  | 86,327                | 8,828             |
| 61000 Auditor-Contr        | 284                   | 198,812            | 307,445           | 35,490           | 678,901               | 1,765             |
| 63200 General Servic       | 384                   | 18,215             | 11,421            | 1,555            | 34,824                | 384               |
| 63300 General Servic       |                       | 9,011              | 879,261           | 1,235            | 5,691                 |                   |
| 64000 Human Resour         |                       | 204,945            | 304,901           | 36,797           | 919,946               |                   |
| 65000 Treasurer            |                       | 4,278              | 5,803             | 760              | 23,476                |                   |
| <b>Total Allocated</b>     | <b>667</b>            | <b>852,680</b>     | <b>1,709,937</b>  | <b>88,526</b>    | <b>2,483,900</b>      | <b>10,977</b>     |
| <b>RollForward</b>         | <b>(693)</b>          | <b>(261,252)</b>   | <b>587,022</b>    | <b>20,727</b>    | <b>(1,244,960)</b>    | <b>3,962</b>      |
| <b>Cost w/ Rollforward</b> | <b>(26)</b>           | <b>591,429</b>     | <b>2,296,959</b>  | <b>109,252</b>   | <b>1,238,940</b>      | <b>14,939</b>     |
| <b>Adjustments</b>         |                       | <b>17,974</b>      | <b>(289,986)</b>  |                  | <b>1,122,170</b>      |                   |
| <b>Proposed Costs</b>      | <b>(26)</b>           | <b>609,402</b>     | <b>2,006,973</b>  | <b>109,252</b>   | <b>2,361,109</b>      | <b>14,939</b>     |

12/31/2021

Schedule A

**County of Santa Barbara**  
**OMB 2 CFR Part 200 Cost Allocation Plan For Use in Fiscal Year 2022/23**  
**Allocated Costs By Cost Plan Unit**

| <b>CostCenter</b>    | <b>44002 WIOA<br/>and WDB</b> | <b>44003 CWS</b> | <b>51000 Ag<br/>Comm</b> | <b>52100 Parks</b> | <b>52371 PLCFD</b> | <b>53100 PD</b> |
|----------------------|-------------------------------|------------------|--------------------------|--------------------|--------------------|-----------------|
| 00001 Equipment an   |                               |                  | 44,712                   | 76,167             |                    | 1,999           |
| 00002 Structure Depr |                               |                  | 4,359                    | 250,724            |                    | 19,545          |
| 12000 County Execut  | 4,365                         |                  | 23,513                   | 27,575             | 3                  | 47,850          |
| 13000 County Couns   |                               | 1,724,107        | 9,709                    | 63,072             |                    | 407,702         |
| 61000 Auditor-Contr  | 17,554                        |                  | 49,301                   | 142,218            | 212                | 285,918         |
| 63200 General Servic | 768                           |                  | 4,411                    | 33,831             |                    | 7,947           |
| 63300 General Servic |                               |                  | 60,734                   | 474,408            | 147                | 115,483         |
| 64000 Human Resour   | 10,538                        |                  | 65,046                   | 134,201            | 12                 | 129,869         |
| 65000 Treasurer      | 272                           |                  | 1,435                    | 2,321              | 1                  | 2,717           |
| Total Allocated      | 33,496                        | 1,724,107        | 263,219                  | 1,204,517          | 374                | 1,019,031       |
| RollForward          | (3,848)                       | 1,724,107        | (44,429)                 | 77,412             | 208                | 224,973         |
| Cost w/ Rollforward  | 29,648                        | 3,448,214        | 218,790                  | 1,281,929          | 582                | 1,244,004       |
| Adjustments          |                               | (1,125,100)      |                          | (222)              |                    | (24,989)        |
| Proposed Costs       | 29,648                        | 2,323,114        | 218,790                  | 1,281,707          | 582                | 1,219,015       |

| <b>CostCenter</b>    | <b>53200 PD</b> | <b>53460 RDA<br/>IV Succ</b> | <b>53500 PD-<br/>Energy</b> | <b>53600 PD-BS</b> | <b>53641 PD-Oil</b> | <b>53642 PD-FG</b> |
|----------------------|-----------------|------------------------------|-----------------------------|--------------------|---------------------|--------------------|
| 00001 Equipment an   |                 |                              |                             | 3,995              |                     |                    |
| 00002 Structure Depr | 4,477           |                              |                             |                    |                     |                    |
| 12000 County Execut  | 6,334           |                              |                             | 49                 | 1,273               |                    |
| 13000 County Couns   |                 | 1,160                        | 3,363                       | 2,676              |                     |                    |
| 61000 Auditor-Contr  | 13,064          | 74                           | 41                          | 296                | 4,365               | 373                |
| 63200 General Servic | 1,535           |                              | 20                          | 2,254              |                     |                    |
| 63300 General Servic | 24,441          |                              |                             |                    | 79,189              |                    |
| 64000 Human Resour   | 12,128          |                              |                             | 294                | 3,050               |                    |
| 65000 Treasurer      | 338             |                              |                             | 17                 | 41                  |                    |
| Total Allocated      | 62,317          | 1,235                        | 3,423                       | 9,581              | 87,918              | 373                |
| RollForward          | (1,695)         | (3,540)                      | (34,547)                    | (209,515)          | 71,638              | (98)               |
| Cost w/ Rollforward  | 60,621          | (2,305)                      | (31,124)                    | (199,935)          | 159,556             | 275                |
| Adjustments          | (931)           |                              |                             |                    |                     |                    |
| Proposed Costs       | 59,691          | (2,305)                      | (31,124)                    | (199,935)          | 159,556             | 275                |

12/31/2021

**County of Santa Barbara**  
**OMB 2 CFR Part 200 Cost Allocation Plan For Use in Fiscal Year 2022/23**  
**Allocated Costs By Cost Plan Unit**

Schedule A

| <b>CostCenter</b>          | <b>44002 WIOA<br/>and WDB</b> | <b>44003 CWS</b>   | <b>51000 Ag<br/>Comm</b> | <b>52100 Parks</b> | <b>52371 PLCFD</b> | <b>53100 PD</b>  |
|----------------------------|-------------------------------|--------------------|--------------------------|--------------------|--------------------|------------------|
| 00001 Equipment an         |                               |                    | 44,712                   | 76,167             |                    | 1,999            |
| 00002 Structure Depr       |                               |                    | 4,359                    | 250,724            |                    | 19,545           |
| 12000 County Execut        | 4,365                         |                    | 23,513                   | 27,575             | 3                  | 47,850           |
| 13000 County Couns         |                               | 1,724,107          | 9,709                    | 63,072             |                    | 407,702          |
| 61000 Auditor-Contr        | 17,554                        |                    | 49,301                   | 142,218            | 212                | 285,918          |
| 63200 General Servic       | 768                           |                    | 4,411                    | 33,831             |                    | 7,947            |
| 63300 General Servic       |                               |                    | 60,734                   | 474,408            | 147                | 115,483          |
| 64000 Human Resour         | 10,538                        |                    | 65,046                   | 134,201            | 12                 | 129,869          |
| 65000 Treasurer            | 272                           |                    | 1,435                    | 2,321              | 1                  | 2,717            |
| <b>Total Allocated</b>     | <b>33,496</b>                 | <b>1,724,107</b>   | <b>263,219</b>           | <b>1,204,517</b>   | <b>374</b>         | <b>1,019,031</b> |
| <b>RollForward</b>         | <b>(3,848)</b>                | <b>1,724,107</b>   | <b>(44,429)</b>          | <b>77,412</b>      | <b>208</b>         | <b>224,973</b>   |
| <b>Cost w/ Rollforward</b> | <b>29,648</b>                 | <b>3,448,214</b>   | <b>218,790</b>           | <b>1,281,929</b>   | <b>582</b>         | <b>1,244,004</b> |
| <b>Adjustments</b>         |                               | <b>(1,125,100)</b> |                          | <b>(222)</b>       |                    | <b>(24,989)</b>  |
| <b>Proposed Costs</b>      | <b>29,648</b>                 | <b>2,323,114</b>   | <b>218,790</b>           | <b>1,281,707</b>   | <b>582</b>         | <b>1,219,015</b> |

| <b>CostCenter</b>          | <b>53200 PD</b> | <b>53460 RDA<br/>IV Succ</b> | <b>53500 PD-<br/>Energy</b> | <b>53600 PD-BS</b> | <b>53641 PD-Oil</b> | <b>53642 PD-FG</b> |
|----------------------------|-----------------|------------------------------|-----------------------------|--------------------|---------------------|--------------------|
| 00001 Equipment an         |                 |                              |                             | 3,995              |                     |                    |
| 00002 Structure Depr       | 4,477           |                              |                             |                    |                     |                    |
| 12000 County Execut        | 6,334           |                              |                             | 49                 | 1,273               |                    |
| 13000 County Couns         |                 | 1,160                        | 3,363                       | 2,676              |                     |                    |
| 61000 Auditor-Contr        | 13,064          | 74                           | 41                          | 296                | 4,365               | 373                |
| 63200 General Servic       | 1,535           |                              | 20                          | 2,254              |                     |                    |
| 63300 General Servic       | 24,441          |                              |                             |                    | 79,189              |                    |
| 64000 Human Resour         | 12,128          |                              |                             | 294                | 3,050               |                    |
| 65000 Treasurer            | 338             |                              |                             | 17                 | 41                  |                    |
| <b>Total Allocated</b>     | <b>62,317</b>   | <b>1,235</b>                 | <b>3,423</b>                | <b>9,581</b>       | <b>87,918</b>       | <b>373</b>         |
| <b>RollForward</b>         | <b>(1,695)</b>  | <b>(3,540)</b>               | <b>(34,547)</b>             | <b>(209,515)</b>   | <b>71,638</b>       | <b>(98)</b>        |
| <b>Cost w/ Rollforward</b> | <b>60,621</b>   | <b>(2,305)</b>               | <b>(31,124)</b>             | <b>(199,935)</b>   | <b>159,556</b>      | <b>275</b>         |
| <b>Adjustments</b>         | <b>(931)</b>    |                              |                             |                    |                     |                    |
| <b>Proposed Costs</b>      | <b>59,691</b>   | <b>(2,305)</b>               | <b>(31,124)</b>             | <b>(199,935)</b>   | <b>159,556</b>      | <b>275</b>         |

12/31/2021

Schedule A

**County of Santa Barbara**  
**OMB 2 CFR Part 200 Cost Allocation Plan For Use in Fiscal Year 2022/23**  
**Allocated Costs By Cost Plan Unit**

| CostCenter           | 53643 PD-FE | 53644 PD-LFC | 53645 PD-CREF | 54100 PW-Admin | 54210 PW-Roads | 54221 GS-Airports |
|----------------------|-------------|--------------|---------------|----------------|----------------|-------------------|
| 00001 Equipment an   |             |              |               | 11,688         |                |                   |
| 00002 Structure Depr |             |              |               | 11,416         | 48,263         |                   |
| 12000 County Execut  |             |              |               | 12,503         | 56,444         |                   |
| 13000 County Couns   |             |              |               | 23,206         | 107,307        |                   |
| 61000 Auditor-Contr  | 143         | 46           | 161           | 25,647         | 590,522        | 679               |
| 63200 General Servic |             |              |               | 4,090          | 71,326         | 59                |
| 63300 General Servic |             |              |               | 39,452         | 277,357        |                   |
| 64000 Human Resour   |             |              |               | 46,216         | 152,689        |                   |
| 65000 Treasurer      |             |              |               | 639            | 3,500          |                   |
| Total Allocated      | 143         | 46           | 161           | 174,858        | 1,307,410      | 738               |
| RollForward          | (17)        | (591)        | (54)          | (12,148)       | 228,059        | 116               |
| Cost w/ Rollforward  | 126         | (545)        | 107           | 162,709        | 1,535,469      | 854               |
| Adjustments          |             |              |               | (8,644)        | (67,796)       |                   |
| Proposed Costs       | 126         | (545)        | 107           | 154,066        | 1,467,673      | 854               |

| CostCenter           | 54300 PW-Surveyor | 54410 PW-Flood | 54471 PW-Water | 54478 PW-Proj Clnwtr | 54500 PW-SWM | 54560 PW-Lag San |
|----------------------|-------------------|----------------|----------------|----------------------|--------------|------------------|
| 00001 Equipment an   | 3,332             |                |                |                      |              |                  |
| 00002 Structure Depr | 1,952             | 12,093         | 5,127          |                      | 984          | 7,828            |
| 12000 County Execut  | 3,860             | 20,210         | 2,379          | 1,285                | 35,713       | 8,051            |
| 13000 County Couns   | 54,329            | 102,922        | 31,248         |                      | 50,448       | 16,295           |
| 61000 Auditor-Contr  | 10,492            | 93,808         | 7,454          | 4,622                | 121,622      | 39,033           |
| 63200 General Servic | 1,649             | 19,461         | 6,653          | 5,265                | 45,561       | 24,834           |
| 63300 General Servic | 10,672            | 150,699        | 12,868         | 5                    | 177,326      | 7,414            |
| 64000 Human Resour   | 7,582             | 44,189         | 5,731          | 2,991                | 96,864       | 21,688           |
| 65000 Treasurer      | 300               | 1,411          | 146            | 68                   | 1,838        | 562              |
| Total Allocated      | 94,168            | 444,794        | 71,605         | 14,236               | 530,355      | 125,706          |
| RollForward          | 29,799            | (51,290)       | 14,041         | (2,521)              | (56,213)     | (21,388)         |
| Cost w/ Rollforward  | 123,967           | 393,504        | 85,645         | 11,715               | 474,142      | 104,318          |
| Adjustments          | (14,839)          | 14,748         | (87)           |                      | 63,859       | 21,431           |
| Proposed Costs       | 109,128           | 408,251        | 85,558         | 11,715               | 538,001      | 125,749          |



12/31/2021

Schedule A

**County of Santa Barbara**  
**OMB 2 CFR Part 200 Cost Allocation Plan For Use in Fiscal Year 2022/23**  
**Allocated Costs By Cost Plan Unit**

| <b>CostCenter</b>      | <b>55000 HCD</b> | <b>55200 HCD-AH</b> | <b>55300 HCD-Home Prog</b> | <b>55400 HCD-OCFD</b> | <b>55460 Housing</b> | <b>55600 HCD-CDBG</b> |
|------------------------|------------------|---------------------|----------------------------|-----------------------|----------------------|-----------------------|
| 00001 Equipment an     |                  |                     |                            |                       |                      |                       |
| 00002 Structure Depr   | 36,728           |                     |                            |                       |                      |                       |
| 12000 County Execut    | 8,794            |                     |                            |                       |                      |                       |
| 13000 County Couns     | 71,306           |                     |                            |                       |                      |                       |
| 61000 Auditor-Contr    | 23,489           | 7,052               | 542                        | 1,145                 | 271                  | 1,201                 |
| 63200 General Servic   | 9,797            | 3,582               |                            | 384                   |                      | 2,687                 |
| 63300 General Servic   | 200,677          |                     |                            |                       |                      |                       |
| 64000 Human Resour     | 25,244           |                     |                            |                       |                      |                       |
| 65000 Treasurer        | 402              |                     |                            |                       |                      |                       |
| <b>Total Allocated</b> | <b>376,437</b>   | <b>10,635</b>       | <b>542</b>                 | <b>1,529</b>          | <b>271</b>           | <b>3,888</b>          |
| RollForward            | 96,673           | 8,447               | (1,054)                    | 594                   | 12                   | (2,299)               |
| Cost w/ Rollforward    | 473,110          | 19,082              | (512)                      | 2,123                 | 283                  | 1,588                 |
| Adjustments            | (43,294)         |                     |                            |                       |                      |                       |
| <b>Proposed Costs</b>  | <b>429,816</b>   | <b>19,082</b>       | <b>(512)</b>               | <b>2,123</b>          | <b>283</b>           | <b>1,588</b>          |

| <b>CostCenter</b>      | <b>55700 HCD-MEF</b> | <b>57000 CSD</b> | <b>62000 Clk-Rec-Assr</b> | <b>62100 CRA-Admin</b> | <b>62200 CRA-Elections</b> | <b>62300 CRA-Recorder</b> |
|------------------------|----------------------|------------------|---------------------------|------------------------|----------------------------|---------------------------|
| 00001 Equipment an     |                      | 19,020           | 126,334                   |                        | 64,128                     | 1,267                     |
| 00002 Structure Depr   |                      | 39,609           |                           |                        | 97,912                     | 89,817                    |
| 12000 County Execut    | 3,020                | 5,502            |                           | 3,131                  | 8,890                      | 7,471                     |
| 13000 County Couns     |                      | 157              | 1,440                     | 11,503                 | 82,543                     | 413                       |
| 61000 Auditor-Contr    | 6,791                | 12,498           | 44                        | 5,488                  | 29,592                     | 23,067                    |
| 63200 General Servic   | 20                   | 1,160            | 59                        | 2,134                  | 4,992                      | 2,594                     |
| 63300 General Servic   |                      | 102,581          |                           | 525                    | 172,345                    | 109,097                   |
| 64000 Human Resour     | 6,511                | 24,932           |                           | 4,842                  | 32,316                     | 32,619                    |
| 65000 Treasurer        | 204                  | 124              |                           | 27                     | 572                        | 271                       |
| <b>Total Allocated</b> | <b>16,546</b>        | <b>205,581</b>   | <b>127,877</b>            | <b>27,651</b>          | <b>493,289</b>             | <b>266,617</b>            |
| RollForward            | 1,705                | (87,161)         | 127,877                   | (15,586)               | (3,366)                    | 14,707                    |
| Cost w/ Rollforward    | 18,250               | 118,420          | 255,753                   | 12,066                 | 489,923                    | 281,323                   |
| Adjustments            |                      | (3,912)          |                           |                        | (4,565)                    | (1,279)                   |
| <b>Proposed Costs</b>  | <b>18,250</b>        | <b>114,508</b>   | <b>255,753</b>            | <b>12,066</b>          | <b>485,358</b>             | <b>280,044</b>            |

12/31/2021

Schedule A

**County of Santa Barbara**  
**OMB 2 CFR Part 200 Cost Allocation Plan For Use in Fiscal Year 2022/23**  
**Allocated Costs By Cost Plan Unit**

| <b>CostCenter</b>      | <b>62400 CRA-<br/>Assessor</b> | <b>63100 GS-<br/>Admin</b> | <b>63410 CEO-<br/>Med Mal</b> | <b>63420 CEO-<br/>Work Comp</b> | <b>63430 CEO-<br/>Liability</b> | <b>63500 GS-<br/>Comm</b> |
|------------------------|--------------------------------|----------------------------|-------------------------------|---------------------------------|---------------------------------|---------------------------|
| 00001 Equipment an     | 24,802                         |                            |                               |                                 |                                 |                           |
| 00002 Structure Depr   | 70,130                         | 10,408                     |                               | 4,140                           |                                 | 6,102                     |
| 12000 County Execut    | 27,555                         | 22,822                     |                               | 58,176                          | 57,405                          | 7,696                     |
| 13000 County Couns     |                                | 68,119                     |                               | 18,559                          | 2,406,672                       |                           |
| 61000 Auditor-Contr    | 58,953                         | 19,972                     |                               | 8,174                           | 6,566                           | 20,303                    |
| 63200 General Servic   | 4,034                          | 3,036                      |                               | 1,426                           | 384                             | 5,246                     |
| 63300 General Servic   | 158,565                        | 41,844                     |                               | 13,419                          |                                 | 22,460                    |
| 64000 Human Resour     | 77,883                         | 21,308                     |                               | 4,710                           | 31,797                          | 22,995                    |
| 65000 Treasurer        | 1,964                          | 164                        |                               | 136                             | 204                             | 253                       |
| <b>Total Allocated</b> | <b>423,887</b>                 | <b>187,672</b>             |                               | <b>108,740</b>                  | <b>2,503,028</b>                | <b>85,054</b>             |
| RollForward            | 15,139                         | 30,084                     | (97)                          | (46,822)                        | (58,940)                        | (23,821)                  |
| Cost w/ Rollforward    | 439,026                        | 217,755                    | (97)                          | 61,918                          | 2,444,087                       | 61,233                    |
| Adjustments            | (6,360)                        | 9,591                      |                               | 37,119                          | 27,645                          | (437)                     |
| <b>Proposed Costs</b>  | <b>432,666</b>                 | <b>227,347</b>             | <b>(97)</b>                   | <b>99,037</b>                   | <b>2,471,732</b>                | <b>60,796</b>             |

| <b>CostCenter</b>      | <b>63600 GS-<br/>Veh Ops</b> | <b>63700 GS-ITS</b> | <b>63800 GS-<br/>Utilities</b> | <b>64332 HR-<br/>Unemp SI</b> | <b>64333 HR-<br/>Dent SI</b> | <b>80100 Law<br/>Library</b> |
|------------------------|------------------------------|---------------------|--------------------------------|-------------------------------|------------------------------|------------------------------|
| 00001 Equipment an     |                              |                     |                                |                               |                              |                              |
| 00002 Structure Depr   | 4,657                        | 29,679              |                                |                               |                              |                              |
| 12000 County Execut    | 9,513                        | 20,173              | 523                            |                               | 78                           |                              |
| 13000 County Couns     |                              |                     |                                |                               |                              |                              |
| 61000 Auditor-Contr    | 65,438                       | 41,171              | 3,649                          |                               | 2,161                        | 1,822                        |
| 63200 General Servic   | 11,704                       | 10,254              | 768                            |                               |                              | 786                          |
| 63300 General Servic   | 107,094                      | 59,223              | 17                             |                               |                              |                              |
| 64000 Human Resour     | 33,595                       | 53,328              | 1,728                          |                               | 130                          |                              |
| 65000 Treasurer        | 457                          | 783                 | 68                             |                               | 3                            |                              |
| <b>Total Allocated</b> | <b>232,458</b>               | <b>214,611</b>      | <b>6,753</b>                   |                               | <b>2,371</b>                 | <b>2,608</b>                 |
| RollForward            | (63,516)                     | (40,964)            | (5,220)                        | (105)                         | 1,389                        | (76,551)                     |
| Cost w/ Rollforward    | 168,942                      | 173,646             | 1,533                          | (105)                         | 3,759                        | (73,943)                     |
| Adjustments            | (9,448)                      | (1,404)             |                                |                               |                              |                              |
| <b>Proposed Costs</b>  | <b>159,494</b>               | <b>172,243</b>      | <b>1,533</b>                   | <b>(105)</b>                  | <b>3,759</b>                 | <b>(73,943)</b>              |

12/31/2021

Schedule A

**County of Santa Barbara**  
**OMB 2 CFR Part 200 Cost Allocation Plan For Use in Fiscal Year 2022/23**  
**Allocated Costs By Cost Plan Unit**

| <b>CostCenter</b>    | <b>81000 SBC<br/>Retirement</b> | <b>81100 SBC<br/>OPEB</b> | <b>81500<br/>LAFCO</b> | <b>83260 Carp<br/>Cem Dist</b> | <b>83270 Goleta<br/>Cem Dist</b> | <b>83280<br/>Guadalupe</b> |
|----------------------|---------------------------------|---------------------------|------------------------|--------------------------------|----------------------------------|----------------------------|
| 00001 Equipment an   |                                 |                           |                        |                                |                                  |                            |
| 00002 Structure Depr |                                 |                           |                        |                                |                                  |                            |
| 12000 County Execut  |                                 |                           | (5,731)                |                                |                                  |                            |
| 13000 County Couns   | 318                             |                           | 2,011                  |                                | 830                              |                            |
| 61000 Auditor-Contr  | 15,232                          | 2,990                     | 13,544                 | 1,131                          | 1,047                            | 2,638                      |
| 63200 General Servic | 1,045                           |                           | 786                    |                                |                                  |                            |
| 63300 General Servic |                                 |                           |                        |                                |                                  |                            |
| 64000 Human Resour   | 11,858                          |                           |                        |                                |                                  |                            |
| 65000 Treasurer      | 558                             |                           |                        |                                |                                  |                            |
| Total Allocated      | 29,011                          | 2,990                     | 10,610                 | 1,131                          | 1,877                            | 2,638                      |
| RollForward          | (7,759)                         | (413)                     | 17,336                 | 657                            | 2,337                            | 896                        |
| Cost w/ Rollforward  | 21,252                          | 2,577                     | 27,946                 | 1,787                          | 4,214                            | 3,534                      |
| Adjustments          |                                 |                           | 10,153                 |                                |                                  |                            |
| Proposed Costs       | 21,252                          | 2,577                     | 38,099                 | 1,787                          | 4,214                            | 3,534                      |

| <b>CostCenter</b>    | <b>83480 IVCSD</b> | <b>83490 Los<br/>Olivos CSD</b> | <b>83630 CSFPD</b> | <b>83650 MFPD</b> | <b>84160 MVMD</b> | <b>84400 CVRD</b> |
|----------------------|--------------------|---------------------------------|--------------------|-------------------|-------------------|-------------------|
| 00001 Equipment an   |                    |                                 |                    |                   |                   |                   |
| 00002 Structure Depr |                    |                                 |                    |                   |                   |                   |
| 12000 County Execut  |                    |                                 |                    |                   |                   |                   |
| 13000 County Couns   |                    |                                 |                    |                   |                   |                   |
| 61000 Auditor-Contr  | 1,396              | 291                             | (1,679)            | 4,097             | 789               | 507               |
| 63200 General Servic |                    |                                 |                    |                   |                   |                   |
| 63300 General Servic |                    |                                 |                    |                   |                   |                   |
| 64000 Human Resour   |                    |                                 |                    |                   |                   |                   |
| 65000 Treasurer      |                    |                                 |                    |                   |                   |                   |
| Total Allocated      | 1,396              | 291                             | (1,679)            | 4,097             | 789               | 507               |
| RollForward          | (835)              | 2,096                           | (4,562)            | 469               | 904               | 1,390             |
| Cost w/ Rollforward  | 560                | 2,387                           | (6,240)            | 4,566             | 1,693             | 1,897             |
| Adjustments          |                    |                                 |                    |                   |                   |                   |
| Proposed Costs       | 560                | 2,387                           | (6,240)            | 4,566             | 1,693             | 1,897             |

12/31/2021

**County of Santa Barbara**  
**OMB 2 CFR Part 200 Cost Allocation Plan For Use in Fiscal Year 2022/23**  
**Allocated Costs By Cost Plan Unit**

Schedule A

| <b>CostCenter</b>    | <b>85100 IVRPD</b> | <b>85215 Summ<br/>San Dist</b> | <b>86100 SBCAG</b> | <b>87100 APCD</b> | <b>90901 994-<br/>Prop10</b> | <b>98000 No Co<br/>Jail</b> |
|----------------------|--------------------|--------------------------------|--------------------|-------------------|------------------------------|-----------------------------|
| 00001 Equipment an   |                    |                                |                    |                   |                              |                             |
| 00002 Structure Depr |                    |                                |                    |                   |                              |                             |
| 12000 County Execut  |                    |                                |                    |                   | 3,219                        |                             |
| 13000 County Couns   |                    |                                | 24,662             | 1,580             | 25,950                       | 150,681                     |
| 61000 Auditor-Contr  | 11,229             | 6                              | 14,553             | 7,489             | 27,276                       | 2,452                       |
| 63200 General Servic |                    |                                | 1,045              | 1,045             | 4,157                        | 4,350                       |
| 63300 General Servic |                    |                                |                    |                   |                              |                             |
| 64000 Human Resour   |                    |                                |                    |                   | 7,220                        |                             |
| 65000 Treasurer      |                    |                                |                    |                   | 340                          |                             |
| Total Allocated      | 11,229             | 6                              | 40,260             | 10,115            | 68,162                       | 157,484                     |
| RollForward          | (11,756)           | 78                             | 9,041              | (23,085)          | (12,109)                     | 157,484                     |
| Cost w/ Rollforward  | (527)              | 84                             | 49,301             | (12,970)          | 56,053                       | 314,967                     |
| Adjustments          |                    |                                |                    |                   |                              | (157,484)                   |
| Proposed Costs       | (527)              | 84                             | 49,301             | (12,970)          | 56,053                       | 157,484                     |

| <b>CostCenter</b>    | <b>99000 Dept<br/>990</b> | <b>99200 Debt<br/>Service</b> | <b>99520 Parks<br/>Capital</b> | <b>99630 Capital<br/>Outlay</b> | <b>99999 Other</b> | <b>Total A:<br/>Subtotal</b> |
|----------------------|---------------------------|-------------------------------|--------------------------------|---------------------------------|--------------------|------------------------------|
| 00001 Equipment an   |                           |                               |                                |                                 | 9,475              | 1,198,275                    |
| 00002 Structure Depr |                           |                               |                                |                                 | 635,265            | 4,368,181                    |
| 12000 County Execut  | 504                       |                               |                                |                                 |                    | 2,373,193                    |
| 13000 County Couns   |                           |                               |                                |                                 |                    | 6,950,460                    |
| 61000 Auditor-Contr  | 2,416                     | 230                           | 2,470                          | 4,566                           | 246,045            | 6,307,629                    |
| 63200 General Servic | 4,990                     |                               | 7,391                          | 11,426                          | 12,305             | 660,436                      |
| 63300 General Servic | 1,411                     |                               | 147                            | 147                             | 1,394,877          | 10,271,376                   |
| 64000 Human Resour   |                           |                               |                                |                                 |                    | 5,643,964                    |
| 65000 Treasurer      |                           |                               |                                |                                 |                    | 133,496                      |
| Total Allocated      | 9,320                     | 230                           | 10,008                         | 16,139                          | 2,297,968          | 37,907,010                   |
| RollForward          | (13,420)                  | (62)                          | (936)                          | 6,004                           | 377,483            | 2,926,656                    |
| Cost w/ Rollforward  | (4,099)                   | 168                           | 9,072                          | 22,143                          | 2,675,451          | 40,833,667                   |
| Adjustments          |                           |                               |                                |                                 | 47,540             | (904,821)                    |
| Proposed Costs       | (4,099)                   | 168                           | 9,072                          | 22,143                          | 2,722,991          | 39,928,846                   |

12/31/2021

**County of Santa Barbara**  
**OMB 2 CFR Part 200 Cost Allocation Plan For Use in Fiscal Year 2022/23**  
**Allocated Costs By Cost Plan Unit**

Schedule A

| <b>CostCenter</b>    | <b>Total B:<br/>Direct Billed</b> | <b>Total C:<br/>Unallocated</b> | <b>Total D: Total</b> |
|----------------------|-----------------------------------|---------------------------------|-----------------------|
| 00001 Equipment an   |                                   |                                 | 1,198,275             |
| 00002 Structure Depr | 2,400                             |                                 | 4,370,581             |
| 12000 County Execut  | 56,327                            | 3,465,818                       | 5,895,339             |
| 13000 County Couns   | 276,676                           | 2,452,053                       | 9,679,189             |
| 61000 Auditor-Contr  | 54,767                            | 2,962,779                       | 9,325,176             |
| 63200 General Servic |                                   | 119,418                         | 779,854               |
| 63300 General Servic | 993,415                           | 1,284,600                       | 12,549,391            |
| 64000 Human Resour   |                                   | 244,136                         | 5,888,099             |
| 65000 Treasurer      |                                   | 8,016,078                       | 8,149,574             |
| Total Allocated      | 1,383,586                         | 18,544,881                      | 57,835,477            |
| RollForward          |                                   |                                 | 2,926,656             |
| Cost w/ Rollforward  | 1,383,586                         | 18,544,881                      | 60,762,134            |
| Adjustments          |                                   |                                 | (904,821)             |
| Proposed Costs       | 1,383,586                         | 18,544,881                      | 59,857,313            |