COUNTY OF SANTA BARBARA
STATE OF CALIFORNIA

COST ALLOCATION PLAN

For use in the
Fiscal Year 2020-21

PREPARED IN ACCORDANCE WITH
OMB 2 CFR PART 200

BETSY M. SCHAFFER, CPA, CPFO
AUDITOR–CONTROLLER

Santa Barbara County

Countywide Cost Allocation Plan

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SUMMARY INFORMATION

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Certification for the 2020-21 Countywide Cost Allocation Plan

[Exhibit 1401]

This is to certify that I have reviewed the cost allocation plan submitted herewith and to the best of my knowledge and belief:

(1) All costs included in this proposal dated December 31, 2019 to establish cost allocations or billings for July 1, 2020 through June 30, 2021 are allowable in accordance with the requirements of OMB 2 CFR Part 200, *Cost Principles for State, Local and Indian Tribal Governments* and the federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

(2) All costs included in this proposal are properly allocable to federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the awards to which they are allocated, in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

I declare that the foregoing is true and correct.

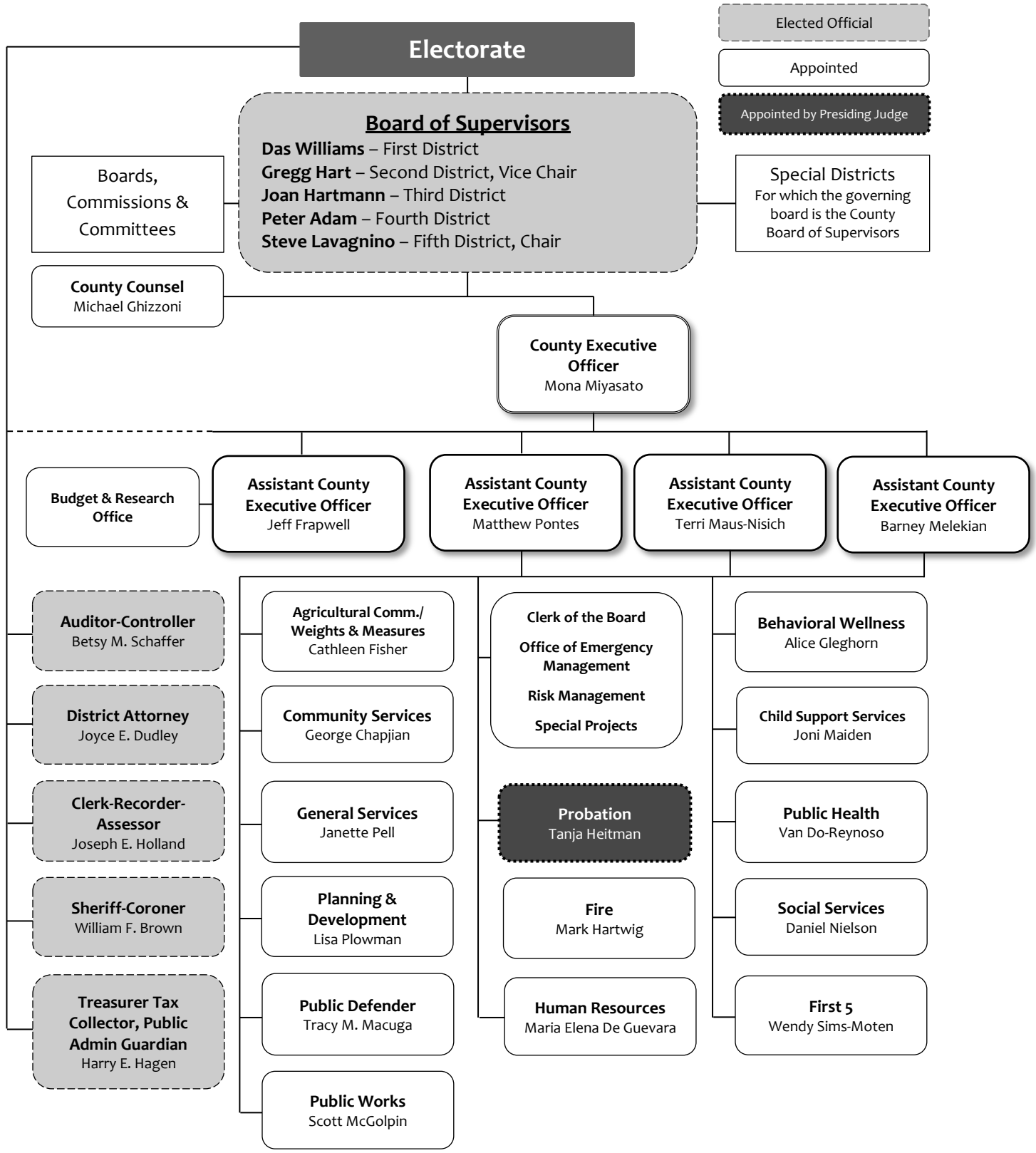
Betsy M. Schaffer

1/9/2020

Betsy M. Schaffer, CPA, CPFO
Auditor-Controller
County of Santa Barbara

Date

Organization Chart



General Comments

This Cost Allocation Plan (The Plan) uses the cost principles and procedures outlined in OMB 2 CFR Part 200 to allocate the 2018-19 allowable expenditures of seven countywide central support (or cost center) departments:

Cost Center	Title	Services/Functions
12000	County Executive Office	Directly Identified Fiscal Management Countywide Fiscal Management
13000	County Counsel	Legal Services
61000	Auditor-Controller	Directly Identified Special Projects Financial Reporting Fixed Asset Accounting Financial Accounting Customer Support Internal Audit Single Audit Payroll Accounting
63200	Purchasing Agent	Surplus Property Mail Courier Procurement
63300	Facilities Management	Building Maintenance Directly Identified Building Charges Building Landscape Maintenance Real Property & Property Management Directly Identified Special Projects
64000	Human Resources	Directly Identified Special Projects Human Resources Services - Countywide Unemployment Self-Insurance
65000	Treasurer/Tax Collector/ Public Administrator	Deferred Compensation

Beginning in the plan for use in 2015-16, the plan also allocates depreciation for equipment and software, and depreciation and rental rates for structures are allocated. Prior to the plan for use in fiscal year 2015-16, use allowance was allocated by the plan but, due to the implementation of 2 CFR Part 200, use allowance is no longer allowed as a method to allocate the costs of equipment, software, or structures. The plan does not allocate depreciation where the total depreciation plus the use allowance allocated, exceed the total cost of the asset.

The central support department narratives describe the allocation methods used for their respective functions. Revenues received for refunds or reimbursements reduces central support department functional expenditures prior to the allocation of functional costs. Intrafund transfers and revenues received by central support departments for allowable functions reduce the allocations as shown on the central support department schedules.

All fiscal information in this plan reconciles to the Auditor-Controller's Financial Information Network (FIN), which provides complete accounting information by fund and department. Financial status reports provide fiscal year expenditures and revenues, and transaction registers provide detailed analyses of revenues for cost adjustments and direct billing information. All departments are on the County's electronic timecard system. Employees transmit their timecards to their supervisors for approval on a bi-weekly basis; the timecards have electronic signatures. The data in the electronic timecard system is used to calculate the payroll figures that feed directly into the County's FIN financial accounting system. The electronic timecard system meets the criteria of the OMB 2 CFR Part 200 and the California Cost Plan Handbook.

Adjustments:

There were eleven bottom line adjustments in the cost plan.

- Adjustment 01: The North County Jail (CPU 98000) project is expected to be completed prior to fiscal year 2020-21. This adjustment removes all estimated fixed costs in the plan for use in fiscal year 2020-21 for the North Branch Jail.
- Adjustment 02: In the Plan for use in fiscal year 2020-21, one-time special projects that do not qualify as capital expenditures were included in General Services function 06-Special Projects. Because the projects are one-time in nature and are not routine maintenance, the fixed cost is removed through this adjustment. This adjustment to the estimate is so that the fixed cost is not doubled up with roll-forward in the current year and then credited two years later.
- Adjustment 03: Beginning in fiscal year 2020-21, based on budget policy approved by the Santa Barbara County Board of Supervisors, central service departments will no longer direct bill for the central service functions allocated in the Cost Plan in the year that costs were incurred. Instead all costs, with limited exceptions for approved grant or business purposes, will be allocated through the Cost Plan. This adjustment removes the effect of the direct bills from the County Executive Office's (CPU 12000) fiscal year 2020-21 fixed costs to reflect this policy change.
- Adjustment 04: Beginning in fiscal year 2020-21, based on budget policy approved by the Santa Barbara County Board of Supervisors, central service departments will no longer direct bill for the central service functions allocated in the Cost Plan in the year that costs were incurred. Instead all costs, with limited exceptions for approved grant or business purposes, will be allocated through the Cost Plan. This adjustment removes the effect of the direct bills from County Counsel's (CPU 13000) fiscal year 2020-21 fixed costs to reflect this policy change.

- Adjustment 05: Beginning in fiscal year 2020-21, based on budget policy approved by the Santa Barbara County Board of Supervisors, central service departments will no longer direct bill for the central service functions allocated in the Cost Plan in the year that costs were incurred. Instead all costs, with limited exceptions for approved grant or business purposes, will be allocated through the Cost Plan. This adjustment removes the effect of the direct bills from Human Resources' (CPU 64000) fiscal year 2020-21 fixed costs to reflect this policy change.

- Adjustment 06: Beginning in fiscal year 2020-21, based on budget policy approved by the Santa Barbara County Board of Supervisors, central service departments will no longer direct bill for the central service functions allocated in the Cost Plan in the year that costs were incurred. Instead all costs, with limited exceptions for approved grant or business purposes, will be allocated through the Cost Plan. This adjustment removes the effect of the direct bills from General Services Facilities (CPU 63300) fiscal year 2020-21 fixed costs to reflect this policy change.

- Adjustment 07: In the plan for use in 2018-19, an adjustment was made to shift rollforward from the CEO Cost Plan Unit (CPU 12000), to the new OEM Cost Plan Unit (CPU 31200), to reflect the breakout of OEM from the CEO Cost Plan Unit. This adjustment was inadvertently marked as included in rollforward when it should not have been. This adjustment fixes the effect of that adjustment on the rollforward costs in both the CEO's (CPU 12000) and OEM's (CPU 31200) Cost Plan Units. As this is an adjustment to rollforward it will not be included in the fixed costs in the plan for use in fiscal year 2022-23.

- Adjustment 08: In the Cost Plan for use in fiscal year 2020-21, there were certain cost allocations from County Counsel (CPU 13000) that were large variances from prior years due to one-time increases/decreases in costs for legal services provided. To reduce the rollforward effect of these one-time variances in the Plan for use in fiscal year 2022-23, this adjustment brings the estimated fixed cost into line with the 3-year average, adjusted for exceptions, for the Cost Plan Units effected.

- Adjustment 09: Beginning in the Plan for use in fiscal year 2020-21, the activities previously accounted for in the Cost Plan Unit Public Health – HazMat (CPU 41600), are now accounted for in the existing Cost Plan Unit, Public Health – Environmental Health Services. This adjustment moves the rollforward related to the costs incurred in the HazMat Cost Plan Unit to the Environmental Health Services Cost Plan Unit. As this is an adjustment to rollforward it will not be included in the fixed costs in the plan for use in fiscal year 2022-23.

- Adjustment 10: Beginning in the Plan for use in in fiscal year 2020-21, the activities of Planning and Development's Long Range Planning Division, are now accounted for in a new Cost Plan Unit 53200, P&D – Long Range Planning. These activities were previously accounted for under the Cost Plan Unit 53100 – P&D. This adjustment moves the rollforward related to the costs incurred in P&D Cost Plan Unit to the P&D Long Range Planning Cost Plan Unit. As this is an adjustment to rollforward it will not be included in the fixed costs in the plan for use in fiscal year 2022-23.

- Adjustment 11: For the Plan in use for fiscal year 2020-21, the Department of Social Services, Cost Plan Unit 44000, requested an additional attorney be added to County Counsel for Child Welfare Services. This adjustment adds the estimated fully burdened cost of the Child Welfare Services attorney to the fixed cost of County Counsel services to Social Services in fiscal year 2020-21.

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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 Equipment an	2,410	44,443		4,191	16,814	40,948
00002 Structure Depr	68,922	443,738	56,570	123,793	230,351	322,190
12000 County Execut	81,363	86,104	30,414	121,562	52,682	43,038
13000 County Couns	31,036	12,112	2,283	142,208		19,295
61000 Auditor-Contr	25,566	176,707	62,695	235,185	100,895	74,640
63200 General Servi	10,758	25,808	15,229	36,007	17,390	13,774
63300 General Servi	127,019	140,920	25,100	430,345	483,301	197,618
64000 Human Resou	48,078	196,918	106,359	286,605	114,053	136,184
65000 Treasurer	456	4,492	2,782	9,277	3,812	1,722
Total Allocated	395,607	1,131,243	301,433	1,389,171	1,019,299	849,409
RollForward	(15,219)	(18,572)	5,510	233,933	(361,155)	99,269
Cost w/ Rollforward	380,388	1,112,671	306,943	1,623,104	658,144	948,678
Adjustments	30,558	(149,325)	838	(24,221)		892
Proposed Costs	410,946	963,346	307,780	1,598,883	658,144	949,570

CostCenter	25001 Grand Jury	25002 Ct 0069 Svs	31100 Fire	31200 OEM	32100 Sher-Coroner	32200 Sher-Custody
00001 Equipment an			5,802	7,667	515,301	202,201
00002 Structure Depr	17,136		36,393	145,320	287,244	448,603
12000 County Execut		18,799	249,663	2,980	272,031	168,061
13000 County Couns	23,015	88,081	33,432		486,160	29,690
61000 Auditor-Contr	2,709	8,092	483,925	13,022	571,171	337,498
63200 General Servi			57,594	10,579	63,337	9,067
63300 General Servi	7,422	176	128,229	65,323	524,541	1,621,758
64000 Human Resou			370,807	6,200	447,984	307,523
65000 Treasurer			12,654	120	12,921	8,396
Total Allocated	50,282	115,147	1,378,499	251,209	3,180,689	3,132,797
RollForward	18,520	61,856	32,237	251,156	(317,467)	61,907
Cost w/ Rollforward	68,802	177,003	1,410,736	502,365	2,863,222	3,194,704
Adjustments	(13,156)	(32,826)	910	(215,466)	(25,336)	(80,864)
Proposed Costs	55,646	144,177	1,411,646	286,899	2,837,885	3,113,840

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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 Equipment an					8,040	6,987
00002 Structure Depr		237,361	11,736		13,958	33,576
12000 County Execut	1,738	224,425	4,340	193	20,842	13,910
13000 County Couns		108,295	12,860	4,273	24,747	14,498
61000 Auditor-Contr	8,381	583,846	17,100	733	55,619	67,044
63200 General Servi	5,935	128,972	9,209	8,352	7,805	30,709
63300 General Servi	452	577,697	11,701		30,030	232,100
64000 Human Resou	5,495	545,518	11,187	3,151	47,148	38,343
65000 Treasurer	64	13,580	189		1,176	485
Total Allocated	22,065	2,419,693	78,321	16,701	209,366	437,652
RollForward	3,345	130,904	(334)	(7,991)	77,612	(10,115)
Cost w/ Rollforward	25,410	2,550,597	77,988	8,710	286,978	427,537
Adjustments	75	5,834	(1,062)		(44,784)	941
Proposed Costs	25,485	2,556,431	76,926	8,710	242,194	428,478

CostCenter	41600 PHD-HM	41814 PHD-TSAC	43000 Bwell	43100 MHSA	43200 ADP	44000 Soc Svcs
00001 Equipment an						
00002 Structure Depr			25,859	49,757	638	439,471
12000 County Execut		84	65,310	96,493	7,363	292,170
13000 County Couns			(4,876)			9,505
61000 Auditor-Contr		600	172,450	325,015	27,625	705,067
63200 General Servi		543	31,830	24,105	3,801	58,333
63300 General Servi			29,297	320,165	6,249	6,306
64000 Human Resou		125	301,667	300,337	21,701	836,900
65000 Treasurer		8	3,075	5,301	481	21,901
Total Allocated		1,361	624,612	1,121,172	67,860	2,369,654
RollForward	(45,803)	(358)	89,534	(121,138)	(8,628)	(25,409)
Cost w/ Rollforward	(45,803)	1,003	714,146	1,000,034	59,232	2,344,245
Adjustments	45,803		489,320	1,743	(61)	1,359,205
Proposed Costs		1,003	1,203,466	1,001,776	59,171	3,703,450

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Allocated Costs By Cost Plan Unit

CostCenter	44001 IHSS	44002 WIOA and WDB	51000 Ag Comm	52100 Parks	52371 PLCFD	53100 PD
00001 Equipment an			39,589	107,915		3,560
00002 Structure Depr			4,359	240,390		12,835
12000 County Execut		4,106	21,097	28,409	4	32,513
13000 County Couns	4,326		5,954	113,310		341,772
61000 Auditor-Contr	1,973	16,496	45,785	165,451	151	142,684
63200 General Servi	543	8,146	10,154	63,047		10,710
63300 General Servi			94,867	341,334		72,510
64000 Human Resou	167	8,312	82,735	132,806	10	100,700
65000 Treasurer	5	247	1,229	2,056	1	1,213
Total Allocated	7,015	37,306	305,770	1,194,719	166	718,497
RollForward	(23,202)	(7,929)	54,514	355,427	(60)	(706,376)
Cost w/ Rollforward	(16,187)	29,377	360,284	1,550,146	106	12,121
Adjustments		38	1,878	(67,613)		138,065
Proposed Costs	(16,187)	29,415	362,162	1,482,533	106	150,186

CostCenter	53200 PD	53460 RDA IV Succ	53500 PD-Energy	53600 PD-BS	53641 PD-Oil	53642 PD-FG
00001 Equipment an				6,143		
00002 Structure Depr	5,626		1,787	8,736		
12000 County Execut	6,272		2,649	14,177	1,753	
13000 County Couns		(7,241)	11,735	181		129
61000 Auditor-Contr	14,822	97	8,232	95,780	5,314	342
63200 General Servi	1,086		386	10,684		
63300 General Servi	24,795		7,878	55,851	5,675	
64000 Human Resou	11,078		6,145	29,687	2,531	
65000 Treasurer	332		193	996	67	
Total Allocated	64,012	(7,144)	39,006	222,233	15,341	471
RollForward	64,012	(7,120)	5,997	(12,155)	(23,828)	(531)
Cost w/ Rollforward	128,023	(14,264)	45,003	210,078	(8,487)	(59)
Adjustments	(62,504)	11,919	(1,036)	(3,138)	938	
Proposed Costs	65,519	(2,345)	43,967	206,940	(7,548)	(59)

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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				7,360		
00002 Structure Depr				12,441	49,388	
12000 County Execut				16,743	53,840	
13000 County Couns				21,513	99,292	
61000 Auditor-Contr	160	94	215	23,594	426,371	598
63200 General Servi		543		10,280	114,990	24
63300 General Servi				42,495	178,122	
64000 Human Resou				54,317	155,809	
65000 Treasurer				755	3,522	
Total Allocated	160	637	215	189,499	1,081,335	621
RollForward	(16)	91	(33)	(102,483)	149,393	(958)
Cost w/ Rollforward	144	728	183	87,016	1,230,728	(336)
Adjustments				(2,493)	(1,984)	
Proposed Costs	144	728	183	84,523	1,228,744	(336)

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	2,453	12,093	4,970	497	984	7,828
12000 County Execut	3,331	20,435	3,464	1,206	36,042	9,215
13000 County Couns	31,121	133,757	(6,150)		(13,767)	58,110
61000 Auditor-Contr	8,395	87,474	11,076	5,461	117,710	33,848
63200 General Servi	677	24,316	7,965	5,273	70,829	33,391
63300 General Servi	10,905	177,953	5,413	2,226	70,166	6,092
64000 Human Resou	5,351	42,355	10,099	2,289	92,201	18,412
65000 Treasurer	226	1,440	238	93	1,630	565
Total Allocated	65,791	499,822	37,076	17,045	375,796	167,462
RollForward	(19,013)	160,008	(16,253)	2,487	(74,415)	61,068
Cost w/ Rollforward	46,778	659,831	20,823	19,532	301,381	228,530
Adjustments	(1,422)	(3,738)	20,488	(288)	210,773	(20,368)
Proposed Costs	45,356	656,093	41,311	19,244	512,154	208,162

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Allocated Costs By Cost Plan Unit

CostCenter	55000 HCD	55200 HCD-AH	55300 HCD-Home Prog	55400 HCD-OCFD	55460 Housing	55600 HCD-CDBG
00001 Equipment an	1,768					
00002 Structure Depr	36,323					
12000 County Execut	7,549					286
13000 County Couns	78,357					
61000 Auditor-Contr	20,842	2,188	1,596	935	259	2,100
63200 General Servi	15,839					3,801
63300 General Servi	104,631					
64000 Human Resou	14,029					
65000 Treasurer	447					
Total Allocated	279,785	2,188	1,596	935	259	6,187
RollForward	78,150	(1,295)	436	524	(28)	1,596
Cost w/ Rollforward	357,935	893	2,032	1,459	232	7,783
Adjustments	(21)					
Proposed Costs	357,915	893	2,032	1,459	232	7,783

CostCenter	55700 HCD-MEF	57000 CSD	62100 CRA-Admin	62200 CRA-Elections	62300 CRA-Recorder	62400 CRA-Assessor
00001 Equipment an		1,829	1,685	76,477	16,889	17,303
00002 Structure Depr		35,622		105,230	89,176	73,205
12000 County Execut	1,098	7,459	3,494	6,974	7,039	29,773
13000 County Couns	(82)		21,328	78,508		
61000 Auditor-Contr	5,459	9,114	5,705	23,921	21,193	64,359
63200 General Servi	3,258	24	4,475	7,730	7,581	7,770
63300 General Servi		212,477	1,353	171,493	84,022	144,453
64000 Human Resou	2,924	26,474	5,068	19,193	24,932	75,902
65000 Treasurer		179	90	356	391	2,025
Total Allocated	12,657	293,177	43,199	489,882	251,223	414,789
RollForward	(6,425)	110,135	(8,889)	93,486	(60,417)	(28,605)
Cost w/ Rollforward	6,232	403,312	34,310	583,368	190,806	386,184
Adjustments	2,184	(435)	38	6,773	687	(6,040)
Proposed Costs	8,416	402,877	34,348	590,141	191,493	380,144

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Allocated Costs By Cost Plan Unit

CostCenter	63100 GS-Admin	63410 CEO-Med Mal	63420 CEO-Work Comp	63430 CEO-Liability	63500 GS-Comm	63600 GS-Veh Ops
00001 Equipment an						
00002 Structure Depr	12,743		4,771		6,050	4,657
12000 County Execut	29,319		(61,990)	51,173	6,125	7,276
13000 County Couns	34,504		7,058	(31,114)	429	
61000 Auditor-Contr	13,696	97	12,070	9,606	19,912	80,330
63200 General Servi	7,899		5,342	1,991	11,585	18,902
63300 General Servi	37,150		11,798		26,285	154,112
64000 Human Resou	19,756		4,180	26,315	42,018	29,562
65000 Treasurer	311		128	191	255	473
Total Allocated	155,378	97	(16,643)	58,163	112,659	295,313
RollForward	(136,524)	15	(54,247)	(160,217)	29,156	46,460
Cost w/ Rollforward	18,854	112	(70,890)	(102,054)	141,814	341,773
Adjustments	2,210		172,205	2,503,805	(3,783)	661
Proposed Costs	21,064	112	101,315	2,401,751	138,031	342,434

CostCenter	63700 GS-ITS	63800 GS-Utilities	64332 HR-Unemp SI	64333 HR-Dent SI	80100 Law Library	81000 SBC Retirement
00001 Equipment an						
00002 Structure Depr	43,362				65,731	
12000 County Execut	15,661	905				
13000 County Couns						44
61000 Auditor-Contr	33,554	4,934	105	982	2,455	24,576
63200 General Servi	22,177	2,534				
63300 General Servi	82,453	70			47,044	
64000 Human Resou	63,156	3,266				11,559
65000 Treasurer	446	76				591
Total Allocated	260,810	11,785	105	982	115,230	36,770
RollForward	7,865	(2,660)	(32)	43	(33,285)	(8,639)
Cost w/ Rollforward	268,674	9,125	73	1,025	81,945	28,131
Adjustments	(5,235)	188			(36,071)	
Proposed Costs	263,439	9,312	73	1,025	45,874	28,131

County of Santa Barbara

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Allocated Costs By Cost Plan Unit

CostCenter	81100 SBC OPEB	81500 LAFCO	83260 Carp Cem Dist	83270 Goleta Cem Dist	83280 Guadalupe	83480 IVCSD
00001 Equipment an						
00002 Structure Depr		302				
12000 County Execut		(15,055)				
13000 County Couns		(542)		(535)		
61000 Auditor-Contr	3,404	4,424	474	74	1,742	2,231
63200 General Servi		2,989				
63300 General Servi		1,332				
64000 Human Resou						
65000 Treasurer						
Total Allocated	3,404	(6,551)	474	(460)	1,742	2,231
RollForward	(649)	(28,236)	1,434	86	2,985	2,231
Cost w/ Rollforward	2,754	(34,786)	1,908	(374)	4,727	4,462
Adjustments		(175)				
Proposed Costs	2,754	(34,961)	1,908	(374)	4,727	4,462

CostCenter	83490 Los Olivos CSD	83630 CSFPD	83650 MFPD	84160 MVMD	84400 CVRD	84640 Goleta SD
00001 Equipment an						
00002 Structure Depr						
12000 County Execut						
13000 County Couns		1,708	1,285			
61000 Auditor-Contr	(1,804)	1,175	2,342	(115)	(883)	
63200 General Servi						
63300 General Servi						
64000 Human Resou						
65000 Treasurer						
Total Allocated	(1,804)	2,883	3,627	(115)	(883)	
RollForward	(1,804)	660	4,470	960	(1,506)	(703)
Cost w/ Rollforward	(3,608)	3,543	8,097	845	(2,389)	(703)
Adjustments						
Proposed Costs	(3,608)	3,543	8,097	845	(2,389)	(703)

County of Santa Barbara

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Allocated Costs By Cost Plan Unit

CostCenter	85100 IVRPD	85215 Summ San Dist	86100 SBCAG	87100 APCD	90901 994-Prop10	98000 No Co Jail
00001 Equipment an						
00002 Structure Depr						
12000 County Execut					7,604	2,126
13000 County Couns			8,304	6,196	(1,644)	90,066
61000 Auditor-Contr	22,985	(72)	15,257	10,939	22,501	3,097
63200 General Servi			3,878	7,860	7,167	2,534
63300 General Servi			3,781	8,205		6,312
64000 Human Resou					22,021	
65000 Treasurer					409	
Total Allocated	22,985	(72)	31,219	33,200	58,059	104,135
RollForward	3,056	449	(10,964)	(10,679)	(18,821)	(75,970)
Cost w/ Rollforward	26,041	377	20,255	22,521	39,238	28,165
Adjustments					22,212	(104,135)
Proposed Costs	26,041	377	20,255	22,521	61,450	(75,970)

CostCenter	99000 Dept 990	99200 Debt Service	99520 Parks Capital	99630 Capital	99999 Other	Total A: Subtotal
00001 Equipment an					9,475	1,148,130
00002 Structure Depr	14,735				519,906	4,368,818
12000 County Execut	265				8	2,215,909
13000 County Couns					237,816	2,362,344
61000 Auditor-Contr	1,728	292	1,890	2,478	278,273	6,000,125
63200 General Servi			9,054	7,657	34,506	1,138,734
63300 General Servi	6,013				807,405	7,972,417
64000 Human Resou						5,277,642
65000 Treasurer						124,068
Total Allocated	22,740	292	10,944	10,135	1,887,389	30,608,188
RollForward	(18,617)	(131)	11,668	(4,348)	(87,370)	(372,975)
Cost w/ Rollforward	4,123	161	22,612	5,787	1,800,019	30,235,214
Adjustments					36,148	4,159,751
Proposed Costs	4,123	161	22,612	5,787	1,836,167	34,394,964

County of Santa Barbara

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Allocated Costs By Cost Plan Unit

CostCenter	Total B: Direct Billed	Total C: Unallocated	Total D: Total			
00001 Equipment an			1,148,130			
00002 Structure Depr	2,400		4,371,218			
12000 County Execut	242,075	3,035,454	5,493,438			
13000 County Couns	4,409,778	1,472,861	8,244,984			
61000 Auditor-Contr	55,676	2,226,259	8,282,060			
63200 General Servi			1,138,734			
63300 General Servi	1,260,443	1,412,131	10,644,990			
64000 Human Resou	212,455	49,717	5,539,814			
65000 Treasurer		7,834,095	7,958,163			
Total Allocated	6,182,827	16,030,516	52,821,532			
RollForward			(372,975)			
Cost w/ Rollforward	6,182,827	16,030,516	52,448,558			
Adjustments			4,159,751			
Proposed Costs	6,182,827	16,030,516	56,608,308			

CostCenter						
00001 Equipment an						
00002 Structure Depr						
12000 County Execut						
13000 County Couns						
61000 Auditor-Contr						
63200 General Servi						
63300 General Servi						
64000 Human Resou						
65000 Treasurer						
Total Allocated						
RollForward						
Cost w/ Rollforward						
Adjustments						
Proposed Costs						

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County of Santa Barbara

OMB 2 CFR Part 200 Cost Allocation Plan For Use in Fiscal Year 2020/21

Fixed Costs Proposed

	Final Costs 18/19	Fixed Costs 18/19	Rollforward Differences	Actual Cost w/ Rollfwrd	Adjustments	Proposed for Following Yr
11000 BOS	395,607	410,826	(15,219)	380,388	30,558	410,946
21100 DA	1,131,243	1,149,815	(18,572)	1,112,671	(149,325)	963,346
21300 Child Supt Srvc	301,433	295,922	5,510	306,943	838	307,780
22100 Prob Svcs	1,389,171	1,155,238	233,933	1,623,104	(24,221)	1,598,883
22200 Prob Inst	1,019,299	1,380,454	(361,155)	658,144		658,144
23000 Pub Defend	849,409	750,140	99,269	948,678	892	949,570
25001 Grand Jury	50,282	31,762	18,520	68,802	(13,156)	55,646
25002 Ct 0069 Svs	115,147	53,292	61,856	177,003	(32,826)	144,177
31100 Fire	1,378,499	1,346,262	32,237	1,410,736	910	1,411,646
31200 OEM	251,209	54	251,156	502,365	(215,466)	286,899
32100 Sher-Coroner	3,180,689	3,498,157	(317,467)	2,863,222	(25,336)	2,837,885
32200 Sher-Custody	3,132,797	3,070,890	61,907	3,194,704	(80,864)	3,113,840
32230 Inmate Welfare	22,065	18,719	3,345	25,410	75	25,485
41100 PHD	2,419,693	2,288,788	130,904	2,550,597	5,834	2,556,431
41212 PHD-EMS	78,321	78,655	(334)	77,988	(1,062)	76,926
41400 CEO-HS	16,701	24,692	(7,991)	8,710		8,710
41500 PHD-EHS	209,366	131,754	77,612	286,978	(44,784)	242,194
41540 PHD-AS	437,652	447,767	(10,115)	427,537	941	428,478
41600 PHD-HM		45,803	(45,803)	(45,803)	45,803	
41814 PHD-TSAC	1,361	1,719	(358)	1,003		1,003
43000 Bwell	624,612	535,078	89,534	714,146	489,320	1,203,466
43100 MHSA	1,121,172	1,242,311	(121,138)	1,000,034	1,743	1,001,776
43200 ADP	67,860	76,487	(8,628)	59,232	(61)	59,171
44000 Soc Svcs	2,369,654	2,395,063	(25,409)	2,344,245	1,359,205	3,703,450
44001 IHSS	7,015	30,217	(23,202)	(16,187)		(16,187)
44002 WIOA and WDB	37,306	45,235	(7,929)	29,377	38	29,415
51000 Ag Comm	305,770	251,256	54,514	360,284	1,878	362,162
52100 Parks	1,194,719	839,291	355,427	1,550,146	(67,613)	1,482,533
52371 PLCFD	166	226	(60)	106		106
53100 P&D	718,497	1,424,874	(706,376)	12,121	138,065	150,186
53200 P&D	64,012		64,012	128,023	(62,504)	65,519
53460 RDA IV Succ	(7,144)	(24)	(7,120)	(14,264)	11,919	(2,345)
53500 P&D-Energy	39,006	33,009	5,997	45,003	(1,036)	43,967
53600 P&D-B&S	222,233	234,389	(12,155)	210,078	(3,138)	206,940
53641 P&D-Oil	15,341	39,169	(23,828)	(8,487)	938	(7,548)
53642 P&D-F&G	471	1,002	(531)	(59)		(59)
53643 P&D-FE	160	176	(16)	144		144
53644 P&D-LFC	637	546	91	728		728
53645 P&D-CREF	215	248	(33)	183		183
54100 PW-Admin	189,499	291,982	(102,483)	87,016	(2,493)	84,523
54210 PW-Roads	1,081,335	931,941	149,393	1,230,728	(1,984)	1,228,744
54221 GS-Airports	621	1,579	(958)	(336)		(336)
54300 PW-Surveyor	65,791	84,804	(19,013)	46,778	(1,422)	45,356

County of Santa Barbara

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Fixed Costs Proposed

	Final Costs 18/19	Fixed Costs 18/19	Rollforward Differences	Actual Cost w/ Rollfwrd	Adjustments	Proposed for Following Yr
54410 PW-Flood	499,822	339,814	160,008	659,831	(3,738)	656,093
54471 PW-Water	37,076	53,329	(16,253)	20,823	20,488	41,311
54478 PW-Proj Clnwtr	17,045	14,557	2,487	19,532	(288)	19,244
54500 PW-SWM	375,796	450,211	(74,415)	301,381	210,773	512,154
54560 PW-Lag San	167,462	106,394	61,068	228,530	(20,368)	208,162
55000 HCD	279,785	201,634	78,150	357,935	(21)	357,915
55200 HCD-AH	2,188	3,483	(1,295)	893		893
55300 HCD-Home Prog	1,596	1,159	436	2,032		2,032
55400 HCD-OCFD	935	411	524	1,459		1,459
55460 Housing Agency	259	287	(28)	232		232
55600 HCD-CDBG	6,187	4,592	1,596	7,783		7,783
55700 HCD-MEF	12,657	19,083	(6,425)	6,232	2,184	8,416
57000 CSD	293,177	183,042	110,135	403,312	(435)	402,877
62100 CRA-Admin	43,199	52,088	(8,889)	34,310	38	34,348
62200 CRA-Elections	489,882	396,396	93,486	583,368	6,773	590,141
62300 CRA-Recorder	251,223	311,640	(60,417)	190,806	687	191,493
62400 CRA-Assessor	414,789	443,393	(28,605)	386,184	(6,040)	380,144
63100 GS-Admin	155,378	291,901	(136,524)	18,854	2,210	21,064
63410 CEO-Med Mal	97	81	15	112		112
63420 CEO-Work Comp	(16,643)	37,603	(54,247)	(70,890)	172,205	101,315
63430 CEO-Liability	58,163	218,379	(160,217)	(102,054)	2,503,805	2,401,751
63500 GS-Comm	112,659	83,503	29,156	141,814	(3,783)	138,031
63600 GS-Veh Ops	295,313	248,853	46,460	341,773	661	342,434
63700 GS-ITS	260,810	252,945	7,865	268,674	(5,235)	263,439
63800 GS-Utilities	11,785	14,445	(2,660)	9,125	188	9,312
64332 HR-Unemp SI	105	137	(32)	73		73
64333 HR-Dent SI	982	939	43	1,025		1,025
80100 Law Library	115,230	148,515	(33,285)	81,945	(36,071)	45,874
81000 SBC Retirement	36,770	45,409	(8,639)	28,131		28,131
81100 SBC OPEB	3,404	4,053	(649)	2,754		2,754
81500 LAFCO	(6,551)	21,685	(28,236)	(34,786)	(175)	(34,961)
83260 Carp Cem Dist	474	(960)	1,434	1,908		1,908
83270 Goleta Cem Dist	(460)	(547)	86	(374)		(374)
83280 Guadalupe Cem D	1,742	(1,242)	2,985	4,727		4,727
83480 IVCSD	2,231		2,231	4,462		4,462
83490 Los Olivos CSD	(1,804)		(1,804)	(3,608)		(3,608)
83630 CSFPD	2,883	2,223	660	3,543		3,543
83650 MFPD	3,627	(842)	4,470	8,097		8,097
84160 MVMD	(115)	(1,076)	960	845		845
84400 CVRD	(883)	623	(1,506)	(2,389)		(2,389)
84640 Goleta SD		703	(703)	(703)		(703)
85100 IVRPD	22,985	19,928	3,056	26,041		26,041
85215 Summ San Dist	(72)	(521)	449	377		377

County of Santa Barbara

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Fixed Costs Proposed

	Final Costs 18/19	Fixed Costs 18/19	Rollforward Differences	Actual Cost w/ Rollfwrd	Adjustments	Proposed for Following Yr
86100 SBCAG	31,219	42,184	(10,964)	20,255		20,255
87100 APCD	33,200	43,879	(10,679)	22,521		22,521
90901 994-Prop10	58,059	76,879	(18,821)	39,238	22,212	61,450
98000 No Co Jail	104,135	180,105	(75,970)	28,165	(104,135)	(75,970)
99000 Dept 990	22,740	41,357	(18,617)	4,123		4,123
99200 Debt Service	292	424	(131)	161		161
99520 Parks Capital	10,944	(724)	11,668	22,612		22,612
99630 Capital Outlay	10,135	14,484	(4,348)	5,787		5,787
99999 Other	1,887,389	1,974,760	(87,370)	1,800,019	36,148	1,836,167
Subtotal	30,608,188	30,981,163	(372,975)	30,235,214	4,159,751	34,394,964
Direct Billed	6,182,827					6,182,827
Unallocated	16,030,516					16,030,516
Total	52,821,532					56,608,308

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County of Santa Barbara

OMB 2 CFR Part 200 Cost Allocation Plan For Use in Fiscal Year 2020/21

Detail of Allocated Costs

	Total	00001 Eq Dep	00002 Str Dep	12000 Cnty Exec	13000 Cnty Counsel	61000 Aud-Cont
00001 Eq Dep		(1,225,940)				
00002 Str Dep			(4,660,722)			
12000 Cnty Exec		26,597	24,108	(5,637,245)	104,601	35,118
13000 Cnty Counsel			29,051	44,750	(8,954,151)	53,420
61000 Aud-Cont		19,120	34,675	27,729	80,957	(8,595,435)
63200 GS-Purchasing		1,501	6,772	3,289	1,787	7,508
63300 GS-Fac Svcs		13,722	127,693	16,337	92,371	74,688
64000 Human Resources			26,381	27,534	100,017	54,192
65000 Treasurer		16,870	40,824	24,166	329,433	88,450
11000 BOS	395,607	2,410	68,922	81,363	31,036	25,566
21100 DA	1,131,243	44,443	443,738	86,104	12,112	176,707
21300 Child Supt Srvc	301,433		56,570	30,414	2,283	62,695
22100 Prob Svcs	1,389,171	4,191	123,793	121,562	142,208	235,185
22200 Prob Inst	1,019,299	16,814	230,351	52,682		100,895
23000 Pub Defend	849,409	40,948	322,190	43,038	19,295	74,640
25001 Grand Jury	50,282		17,136		23,015	2,709
25002 Ct 0069 Svs	115,147			18,799	88,081	8,092
31100 Fire	1,378,499	5,802	36,393	249,663	33,432	483,925
31200 OEM	251,209	7,667	145,320	2,980		13,022
32100 Sher-Coroner	3,180,689	515,301	287,244	272,031	486,160	571,171
32200 Sher-Custody	3,132,797	202,201	448,603	168,061	29,690	337,498
32230 Inmate Welfare	22,065			1,738		8,381
41100 PHD	2,419,693		237,361	224,425	108,295	583,846
41212 PHD-EMS	78,321		11,736	4,340	12,860	17,100
41400 CEO-HS	16,701			193	4,273	733
41500 PHD-EHS	209,366	8,040	13,958	20,842	24,747	55,619
41540 PHD-AS	437,652	6,987	33,576	13,910	14,498	67,044
41814 PHD-TSAC	1,361			84		600
43000 Bwell	624,612		25,859	65,310	(4,876)	172,450
43100 MHSA	1,121,172		49,757	96,493		325,015
43200 ADP	67,860		638	7,363		27,625
44000 Soc Svcs	2,369,654		439,471	292,170	9,505	705,067
44001 IHSS	7,015				4,326	1,973
44002 WIOA and WDB	37,306			4,106		16,496
51000 Ag Comm	305,770	39,589	4,359	21,097	5,954	45,785
52100 Parks	1,194,719	107,915	240,390	28,409	113,310	165,451
52371 PLCFD	166			4		151
53100 P&D	718,497	3,560	12,835	32,513	341,772	142,684
53200 P&D	64,012		5,626	6,272		14,822
53460 RDA IV Succ	(7,144)				(7,241)	97
53500 P&D-Energy	39,006		1,787	2,649	11,735	8,232
53600 P&D-B&S	222,233	6,143	8,736	14,177	181	95,780
53641 P&D-Oil	15,341			1,753		5,314

County of Santa Barbara

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Detail of Allocated Costs

	Total	00001 Eq Dep	00002 Str Dep	12000 Cnty Exec	13000 Cnty Counsel	61000 Aud-Cont
53642 P&D-F&G	471				129	342
53643 P&D-FE	160					160
53644 P&D-LFC	637					94
53645 P&D-CREF	215					215
54100 PW-Admin	189,499	7,360	12,441	16,743	21,513	23,594
54210 PW-Roads	1,081,335		49,388	53,840	99,292	426,371
54221 GS-Airports	621					598
54300 PW-Surveyor	65,791	3,332	2,453	3,331	31,121	8,395
54410 PW-Flood	499,822		12,093	20,435	133,757	87,474
54471 PW-Water	37,076		4,970	3,464	(6,150)	11,076
54478 PW-Proj Clnwtr	17,045		497	1,206		5,461
54500 PW-SWM	375,796		984	36,042	(13,767)	117,710
54560 PW-Lag San	167,462		7,828	9,215	58,110	33,848
55000 HCD	279,785	1,768	36,323	7,549	78,357	20,842
55200 HCD-AH	2,188					2,188
55300 HCD-Home Prog	1,596					1,596
55400 HCD-OCFD	935					935
55460 Housing Agency	259					259
55600 HCD-CDBG	6,187			286		2,100
55700 HCD-MEF	12,657			1,098	(82)	5,459
57000 CSD	293,177	1,829	35,622	7,459		9,114
62100 CRA-Admin	43,199	1,685		3,494	21,328	5,705
62200 CRA-Elections	489,882	76,477	105,230	6,974	78,508	23,921
62300 CRA-Recorder	251,223	16,889	89,176	7,039		21,193
62400 CRA-Assessor	414,789	17,303	73,205	29,773		64,359
63100 GS-Admin	155,378		12,743	29,319	34,504	13,696
63410 CEO-Med Mal	97					97
63420 CEO-Work Comp	(16,643)		4,771	(61,990)	7,058	12,070
63430 CEO-Liability	58,163			51,173	(31,114)	9,606
63500 GS-Comm	112,659		6,050	6,125	429	19,912
63600 GS-Veh Ops	295,313		4,657	7,276		80,330
63700 GS-ITS	260,810		43,362	15,661		33,554
63800 GS-Utilities	11,785			905		4,934
64332 HR-Unemp SI	105					105
64333 HR-Dent SI	982					982
80100 Law Library	115,230		65,731			2,455
81000 SBC Retirement	36,770				44	24,576
81100 SBC OPEB	3,404					3,404
81500 LAFCO	(6,551)		302	(15,055)	(542)	4,424
83260 Carp Cem Dist	474					474
83270 Goleta Cem Dist	(460)				(535)	74
83280 Guadalupe Cem D	1,742					1,742
83480 IVCSD	2,231					2,231

County of Santa Barbara

OMB 2 CFR Part 200 Cost Allocation Plan For Use in Fiscal Year 2020/21
Detail of Allocated Costs

	Total	00001 Eq Dep	00002 Str Dep	12000 Cnty Exec	13000 Cnty Counsel	61000 Aud-Cont
83490 Los Olivos CSD	(1,804)					(1,804)
83630 CSFPD	2,883				1,708	1,175
83650 MFPD	3,627				1,285	2,342
84160 MVMD	(115)					(115)
84400 CVRD	(883)					(883)
85100 IVRPD	22,985					22,985
85215 Summ San Dist	(72)					(72)
86100 SBCAG	31,219				8,304	15,257
87100 APCD	33,200				6,196	10,939
90901 994-Prop10	58,059			7,604	(1,644)	22,501
98000 No Co Jail	104,135			2,126	90,066	3,097
99000 Dept 990	22,740		14,735	265		1,728
99200 Debt Service	292					292
99520 Parks Capital	10,944					1,890
99630 Capital Outlay	10,135					2,478
99999 Other	1,887,389	9,475	519,906	8	237,816	278,273
Direct Billed	6,182,827		2,400	242,075	4,409,778	55,676
Unallocated	16,030,516			3,035,454	1,472,861	2,226,259
Total	52,821,532	0	0	0	0	0

County of Santa Barbara

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Detail of Allocated Costs

	63200 GS-Purchasing	63300 GS-Fac Svcs	64000 Human Resources	65000 Treasurer
00001 Eq Dep				
00002 Str Dep				
12000 Cnty Exec	10,892	59,039	50,273	628
13000 Cnty Counsel	3,985	69,916	56,102	1,281
61000 Aud-Cont	6,704	85,566	64,305	1,732
63200 GS-Purchasing	(1,313,940)	16,648	12,753	191
63300 GS-Fac Svcs	120,615	(11,349,850)	70,575	967
64000 Human Resources	20,704	373,313	(5,852,605)	904
65000 Treasurer	12,307	100,378	58,783	(7,963,866)
11000 BOS	10,758	127,019	48,078	456
21100 DA	25,808	140,920	196,918	4,492
21300 Child Supt Srvc	15,229	25,100	106,359	2,782
22100 Prob Svcs	36,007	430,345	286,605	9,277
22200 Prob Inst	17,390	483,301	114,053	3,812
23000 Pub Defend	13,774	197,618	136,184	1,722
25001 Grand Jury		7,422		
25002 Ct 0069 Svs		176		
31100 Fire	57,594	128,229	370,807	12,654
31200 OEM	10,579	65,323	6,200	120
32100 Sher-Coroner	63,337	524,541	447,984	12,921
32200 Sher-Custody	9,067	1,621,758	307,523	8,396
32230 Inmate Welfare	5,935	452	5,495	64
41100 PHD	128,972	577,697	545,518	13,580
41212 PHD-EMS	9,209	11,701	11,187	189
41400 CEO-HS	8,352		3,151	
41500 PHD-EHS	7,805	30,030	47,148	1,176
41540 PHD-AS	30,709	232,100	38,343	485
41814 PHD-TSAC	543		125	8
43000 Bwell	31,830	29,297	301,667	3,075
43100 MHSA	24,105	320,165	300,337	5,301
43200 ADP	3,801	6,249	21,701	481
44000 Soc Svcs	58,333	6,306	836,900	21,901
44001 IHSS	543		167	5
44002 WIOA and WDB	8,146		8,312	247
51000 Ag Comm	10,154	94,867	82,735	1,229
52100 Parks	63,047	341,334	132,806	2,056
52371 PLCFD			10	1
53100 P&D	10,710	72,510	100,700	1,213
53200 P&D	1,086	24,795	11,078	332
53460 RDA IV Succ				
53500 P&D-Energy	386	7,878	6,145	193
53600 P&D-B&S	10,684	55,851	29,687	996
53641 P&D-Oil		5,675	2,531	67

County of Santa Barbara

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Detail of Allocated Costs

	63200 GS-Purchasing	63300 GS-Fac Svcs	64000 Human Resources	65000 Treasurer
53642 P&D-F&G				
53643 P&D-FE				
53644 P&D-LFC	543			
53645 P&D-CREF				
54100 PW-Admin	10,280	42,495	54,317	755
54210 PW-Roads	114,990	178,122	155,809	3,522
54221 GS-Airports	24			
54300 PW-Surveyor	677	10,905	5,351	226
54410 PW-Flood	24,316	177,953	42,355	1,440
54471 PW-Water	7,965	5,413	10,099	238
54478 PW-Proj Clnwtr	5,273	2,226	2,289	93
54500 PW-SWM	70,829	70,166	92,201	1,630
54560 PW-Lag San	33,391	6,092	18,412	565
55000 HCD	15,839	104,631	14,029	447
55200 HCD-AH				
55300 HCD-Home Prog				
55400 HCD-OCFD				
55460 Housing Agency				
55600 HCD-CDBG	3,801			
55700 HCD-MEF	3,258		2,924	
57000 CSD	24	212,477	26,474	179
62100 CRA-Admin	4,475	1,353	5,068	90
62200 CRA-Elections	7,730	171,493	19,193	356
62300 CRA-Recorder	7,581	84,022	24,932	391
62400 CRA-Assessor	7,770	144,453	75,902	2,025
63100 GS-Admin	7,899	37,150	19,756	311
63410 CEO-Med Mal				
63420 CEO-Work Comp	5,342	11,798	4,180	128
63430 CEO-Liability	1,991		26,315	191
63500 GS-Comm	11,585	26,285	42,018	255
63600 GS-Veh Ops	18,902	154,112	29,562	473
63700 GS-ITS	22,177	82,453	63,156	446
63800 GS-Utilities	2,534	70	3,266	76
64332 HR-Unemp SI				
64333 HR-Dent SI				
80100 Law Library		47,044		
81000 SBC Retirement			11,559	591
81100 SBC OPEB				
81500 LAFCO	2,989	1,332		
83260 Carp Cem Dist				
83270 Goleta Cem Dist				
83280 Guadalupe Cem D				
83480 IVCSD				

County of Santa Barbara

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Detail of Allocated Costs

	63200 GS-Purchasing	63300 GS-Fac Svcs	64000 Human Resources	65000 Treasurer
83490 Los Olivos CSD				
83630 CSFPD				
83650 MFPD				
84160 MVMD				
84400 CVRD				
85100 IVRPD				
85215 Summ San Dist				
86100 SBCAG	3,878	3,781		
87100 APCD	7,860	8,205		
90901 994-Prop10	7,167		22,021	409
98000 No Co Jail	2,534	6,312		
99000 Dept 990		6,013		
99200 Debt Service				
99520 Parks Capital	9,054			
99630 Capital Outlay	7,657			
99999 Other	34,506	807,405		
Direct Billed		1,260,443	212,455	
Unallocated		1,412,131	49,717	7,834,095
Total	0	0	0	0

County of Santa Barbara

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Summary of Allocated Costs

	Total Expenditures	Deductions and Cost Adjustments	Total Allocated
00001 Eq Dep	1,225,940		
00002 Str Dep	4,465,552	195,171	
12000 Cnty Exec	5,450,787	(121,679)	
13000 Cnty Counsel	8,718,592		
61000 Aud-Cont	8,377,089	(94,940)	
63200 GS-Purchasing	1,266,379	(2,888)	
63300 GS-Fac Svcs	12,359,453	(1,526,571)	
64000 Human Resources	5,282,344	(28,040)	
65000 Treasurer	7,515,543	(222,889)	
11000 BOS			395,607
21100 DA			1,131,243
21300 Child Supt Srvc			301,433
22100 Prob Svcs			1,389,171
22200 Prob Inst			1,019,299
23000 Pub Defend			849,409
25001 Grand Jury			50,282
25002 Ct 0069 Svs			115,147
31100 Fire			1,378,499
31200 OEM			251,209
32100 Sher-Coroner			3,180,689
32200 Sher-Custody			3,132,797
32230 Inmate Welfare			22,065
41100 PHD			2,419,693
41212 PHD-EMS			78,321
41400 CEO-HS			16,701
41500 PHD-EHS			209,366
41540 PHD-AS			437,652
41814 PHD-TSAC			1,361
43000 Bwell			624,612
43100 MHSA			1,121,172
43200 ADP			67,860
44000 Soc Svcs			2,369,654
44001 IHSS			7,015
44002 WIOA and WDB			37,306
51000 Ag Comm			305,770
52100 Parks			1,194,719
52371 PLCFD			166
53100 P&D			718,497
53200 P&D			64,012
53460 RDA IV Succ			(7,144)
53500 P&D-Energy			39,006
53600 P&D-B&S			222,233
53641 P&D-Oil			15,341
53642 P&D-F&G			471

County of Santa Barbara

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Summary of Allocated Costs

	Total Expenditures	Deductions and Cost Adjustments	Total Allocated
53643 P&D-FE			160
53644 P&D-LFC			637
53645 P&D-CREF			215
54100 PW-Admin			189,499
54210 PW-Roads			1,081,335
54221 GS-Airports			621
54300 PW-Surveyor			65,791
54410 PW-Flood			499,822
54471 PW-Water			37,076
54478 PW-Proj Clnwtr			17,045
54500 PW-SWM			375,796
54560 PW-Lag San			167,462
55000 HCD			279,785
55200 HCD-AH			2,188
55300 HCD-Home Prog			1,596
55400 HCD-OCFD			935
55460 Housing Agency			259
55600 HCD-CDBG			6,187
55700 HCD-MEF			12,657
57000 CSD			293,177
62100 CRA-Admin			43,199
62200 CRA-Elections			489,882
62300 CRA-Recorder			251,223
62400 CRA-Assessor			414,789
63100 GS-Admin			155,378
63410 CEO-Med Mal			97
63420 CEO-Work Comp			(16,643)
63430 CEO-Liability			58,163
63500 GS-Comm			112,659
63600 GS-Veh Ops			295,313
63700 GS-ITS			260,810
63800 GS-Utilities			11,785
64332 HR-Unemp SI			105
64333 HR-Dent SI			982
80100 Law Library			115,230
81000 SBC Retirement			36,770
81100 SBC OPEB			3,404
81500 LAFCO			(6,551)
83260 Carp Cem Dist			474
83270 Goleta Cem Dist			(460)
83280 Guadalupe Cem D			1,742
83480 IVCSD			2,231
83490 Los Olivos CSD			(1,804)
83630 CSFPD			2,883

County of Santa Barbara

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Summary of Allocated Costs

	Total Expenditures	Deductions and Cost Adjustments	Total Allocated
83650 MFPD			3,627
84160 MVMD			(115)
84400 CVRD			(883)
85100 IVRPD			22,985
85215 Summ San Dist			(72)
86100 SBCAG			31,219
87100 APCD			33,200
90901 994-Prop10			58,059
98000 No Co Jail			104,135
99000 Dept 990			22,740
99200 Debt Service			292
99520 Parks Capital			10,944
99630 Capital Outlay			10,135
99999 Other			1,887,389
Direct Billed			6,182,827
Unallocated			16,030,516
Total	54,661,678	(1,801,836)	52,821,532

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County of Santa Barbara

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Summary of Allocation Basis

Department and Function		Basis of Allocation	Source
00001 Equipment and Software Depreciation			
02	Equipment Depreciation	Equipment Depreciation	Capital Asset Mgmt System
04	Computer & Soft. Depreciati	Computer Equipment and Software Depreciati	Capital Asset Mgmt System
00002 Structure Depreciation			
02	Structure Depreciation	Square feet occupied per bldg costs	G/S Bldg Square Footage Databa
03	Betteravia Rental Rate	Square feet occupied per bldg	G/S Bldg Square Footage Databa
04	Social Services Rental Rate	Square feet occupied per bldg	G/S Bldg Square Footage Databa
05	Casa Nueva Rental Rate	Square feet occupied per bldg	G/S Bldg Square Footage Databa
12000 County Executive			
01	General and Admin	Function Salaries & Benefits	FIN Expenditure Ledger
04	Fiscal Mgmt Direct	Direct charges assigned in FIN	FIN Expenditure Ledger
05	Fiscal Mgmt CountyWide	Cost Plan Unit Salaries & Benefits-County onl	FIN Expenditure Ledger
99	General Government	Not Allocated	
13000 County Counsel			
01	General and Admin	Function Salaries & Benefits	FIN Expenditure Ledger
02	Legal Services	Direct charges assigned in FIN	FIN Expenditure Ledger
99	General Government	Not Allocated	
61000 Auditor-Controller			
01	General and Admin	Function Salaries & Benefits	FIN Expenditure Ledger
02	Direct Identify	Direct charges assigned in FIN	FIN Expenditure Ledger
03	Financial Reporting	Cost Plan Unit Salaries & Benefits-County onl	FIN Expenditure Ledger
04	Fixed Asset Accounting	Number of Active Capital Assets	Capital Asset Inventory System
05	Financial Accounting	Number of Transaction Lines Processed	FIN General Ledger Transactions
06	Customer Support	Cost Plan Unit Salaries & Benefits-All Users	FIN Expenditure Ledger
07	Internal Audit-Countywide	Cost Plan Unit Salaries & Benefits-County onl	FIN Expenditure Ledger
08	Internal Audit-Direct	Direct charges assigned in FIN	FIN Expenditure Ledger
09	Single Audit	Federal Expenditures	Schedule of Expenditures of Fede
10	Payroll	Average number of employees - all users	FIN Labor Transaction Ledger
99	General Government	Not Allocated	
63200 General Services-Purchasing			
01	General and Admin	Function Salaries & Benefits	FIN Expenditure Ledger
02	Surplus Property	Number of Active Equipment Capital Assets	Capital Asset Inventory System
03	Mail Courier	Average minutes per delivery by mail route	Daily Mail Routes
07	Procurement	Number of documents processed, weighted	Purchasing Plus & FIN Trans Re
99	General Government	Not Allocated	

County of Santa Barbara

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Summary of Allocation Basis

Department and Function		Basis of Allocation	Source
63300 General Services-Facilities Services			
01	General and Admin	Function Salaries & Benefits	FIN Expenditure Ledger
02	Building Maintenance	Square feet occupied per bldg maint costs	G/S Bldg Square Footage Databa
04	Direct Identify - Bldg Charge	Direct charges assigned in FIN	FIN Expenditure Ledger
05	Real Property	Direct charges assigned in FIN	FIN Expenditure Ledger
06	Special Projects	Direct charges assigned in FIN	FIN Expenditure Ledger
07	Bldg Landscape	Square feet occupied per bldg landscape costs	G/S Bldg Square Footage Databa
99	General Government	Not Allocated	
64000 Human Resources			
01	General and Admin	Function Salaries & Benefits	FIN Expenditure Ledger
02	Direct Identify	Direct charges assigned in FIN	FIN Expenditure Ledger
03	Human Resources-Countywi	Average number of employees - County only	FIN Labor Transaction Ledger
09	Unemployment Self Ins	100% to Unemployment SI Fund	Calculated by Personnel
10	Employee University	Total course hours	EU Database
99	General Government	Not Allocated	
65000 Treasurer			
07	Deferred Compensation	Average number of contributing employees	Pay+ Payroll System

County of Santa Barbara

OMB 2 CFR Part 200 Cost Allocation Plan For Use in Fiscal Year 2020/21

Adjustments Breakout for Roll-Forward

Cost Center	Function	Cost Plan Unit	Adjustment	Roll-Forward
ADJUSTMENT 1				
The North County Jail (CPU 98000) project is expected to be completed prior to fiscal year 2020-21. This adjustment removes all estimated fixed costs in the plan for use in fiscal year 2020-21 for the North Branch Jail.				
12000 County Executive	04 Fiscal Mgmt Direct	98000 No Co Jail	(2,126)	Include
13000 County Counsel	02 Legal Services	98000 No Co Jail	(90,066)	Include
61000 Auditor-Controller	02 Direct Identify	98000 No Co Jail	(1,373)	Include
61000 Auditor-Controller	05 Financial Accounting	98000 No Co Jail	(1,724)	Include
63200 General Services-P	07 Procurement	98000 No Co Jail	(2,534)	Include
63300 General Services-Fa	05 Real Property	98000 No Co Jail	(6,312)	Include
Total Adjustment 1			(104,135)	
ADJUSTMENT 10				
Beginning in the Plan for use in in fiscal year 2020-21, the activities of Planning and Development's Long Range Planning Division, are now accounted for in a new Cost Plan Unit 53200, P&D – Long Range Planning. These activities were previously accounted for under the Cost Plan Unit 53100 – P&D. This adjustment moves the rollforward related to the costs incurred in P&D Cost Plan Unit to the P&D Long Range Planning Cost Plan Unit. As this is an adjustment to rollforward it will not be included in the fixed costs in the plan for use in fiscal year 2022-23.				
00002 Structure Depreciati	02 Structure Depreciation	53100 P&D	5,626	Do not include
00002 Structure Depreciati	02 Structure Depreciation	53200 P&D	(5,626)	Do not include
12000 County Executive	05 Fiscal Mgmt CountyWide	53100 P&D	6,279	Do not include
12000 County Executive	05 Fiscal Mgmt CountyWide	53200 P&D	(6,279)	Do not include
61000 Auditor-Controller	03 Financial Reporting	53100 P&D	3,581	Do not include
61000 Auditor-Controller	03 Financial Reporting	53200 P&D	(3,581)	Do not include
61000 Auditor-Controller	04 Fixed Asset Accounting	53100 P&D	12	Do not include
61000 Auditor-Controller	04 Fixed Asset Accounting	53200 P&D	(12)	Do not include
61000 Auditor-Controller	05 Financial Accounting	53100 P&D	4,483	Do not include
61000 Auditor-Controller	05 Financial Accounting	53200 P&D	(4,483)	Do not include
61000 Auditor-Controller	06 Customer Support	53100 P&D	326	Do not include
61000 Auditor-Controller	06 Customer Support	53200 P&D	(326)	Do not include
61000 Auditor-Controller	07 Internal Audit-Countywide	53100 P&D	2,517	Do not include
61000 Auditor-Controller	07 Internal Audit-Countywide	53200 P&D	(2,517)	Do not include
61000 Auditor-Controller	10 Payroll	53100 P&D	3,918	Do not include
61000 Auditor-Controller	10 Payroll	53200 P&D	(3,918)	Do not include
63200 General Services-P	07 Procurement	53100 P&D	1,085	Do not include
63200 General Services-P	07 Procurement	53200 P&D	(1,085)	Do not include
63300 General Services-Fa	02 Building Maintenance	53100 P&D	20,972	Do not include
63300 General Services-Fa	02 Building Maintenance	53200 P&D	(20,972)	Do not include
63300 General Services-Fa	05 Real Property	53100 P&D	10	Do not include
63300 General Services-Fa	05 Real Property	53200 P&D	(10)	Do not include

County of Santa Barbara

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Adjustments Breakout for Roll-Forward

Cost Center	Function	Cost Plan Unit	Adjustment	Roll-Forward
63300 General Services-Fa	06 Special Projects	53100 P&D	3,260	Do not include
63300 General Services-Fa	06 Special Projects	53200 P&D	(3,260)	Do not include
63300 General Services-Fa	07 Bldg Landscape	53100 P&D	543	Do not include
63300 General Services-Fa	07 Bldg Landscape	53200 P&D	(543)	Do not include
64000 Human Resources	03 Human Resources-County	53100 P&D	9,559	Do not include
64000 Human Resources	03 Human Resources-County	53200 P&D	(9,559)	Do not include
65000 Treasurer	07 Deferred Compensation	53100 P&D	332	Do not include
65000 Treasurer	07 Deferred Compensation	53200 P&D	(332)	Do not include
Total Adjustment 10			-	

ADJUSTMENT 11

For the Plan in use for fiscal year 2020-21, the Department of Social Services, Cost Plan Unit 44000, requested an additional attorney be added to County Counsel for Child Welfare Services. This adjustment adds the estimated fully burdened cost of the Child Welfare Services attorney to the fixed cost of County Counsel services to Social Services in fiscal year 2020-21.

13000 County Counsel	02 Legal Services	44000 Soc Svcs	169,495	Include
Total Adjustment 11			169,495	

ADJUSTMENT 2

In the Plan for use in fiscal year 2020-21, one-time special projects that do not qualify as capital expenditures were included in General Services function 06-Special Projects. Because the projects are one-time in nature and are not routine maintenance, the fixed cost is removed through this adjustment. This adjustment to the estimate is so that the fixed cost is not doubled up with roll-forward in the current year and then credited two years later.

63300 General Services-Fa	06 Special Projects	11000 BOS	(5,030)	Include
63300 General Services-Fa	06 Special Projects	12000 Cnty Exec	(4,157)	Include
63300 General Services-Fa	06 Special Projects	13000 Cnty Counsel	(5,263)	Include
63300 General Services-Fa	06 Special Projects	21100 DA	(153,334)	Include
63300 General Services-Fa	06 Special Projects	22100 Prob Svcs	(1,683)	Include
63300 General Services-Fa	06 Special Projects	23000 Pub Defend	(770)	Include
63300 General Services-Fa	06 Special Projects	31100 Fire		Include
63300 General Services-Fa	06 Special Projects	32100 Sher-Coroner	(31,118)	Include
63300 General Services-Fa	06 Special Projects	32200 Sher-Custody	(82,504)	Include
63300 General Services-Fa	06 Special Projects	41100 PHD	(11,923)	Include
63300 General Services-Fa	06 Special Projects	41212 PHD-EMS	(1,062)	Include
63300 General Services-Fa	06 Special Projects	43000 Bwell	(3,838)	Include
63300 General Services-Fa	06 Special Projects	43100 MHSA	(620)	Include
63300 General Services-Fa	06 Special Projects	43200 ADP	(98)	Include
63300 General Services-Fa	06 Special Projects	52100 Parks	(16,835)	Include
63300 General Services-Fa	06 Special Projects	53100 P&D	(9,904)	Include
63300 General Services-Fa	06 Special Projects	53500 P&D-Energy	(1,036)	Include

County of Santa Barbara

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Adjustments Breakout for Roll-Forward

Cost Center	Function	Cost Plan Unit	Adjustment	Roll-Forward
63300 General Services-Fa	06 Special Projects	53600 P&D-B&S	(3,138)	Include
63300 General Services-Fa	06 Special Projects	54100 PW-Admin	(2,907)	Include
63300 General Services-Fa	06 Special Projects	54210 PW-Roads	(3,191)	Include
63300 General Services-Fa	06 Special Projects	54300 PW-Surveyor	(1,422)	Include
63300 General Services-Fa	06 Special Projects	54410 PW-Flood	(4,191)	Include
63300 General Services-Fa	06 Special Projects	54471 PW-Water	(12)	Include
63300 General Services-Fa	06 Special Projects	54478 PW-Proj Clnwtr	(288)	Include
63300 General Services-Fa	06 Special Projects	54500 PW-SWM	(119)	Include
63300 General Services-Fa	06 Special Projects	55000 HCD	(508)	Include
63300 General Services-Fa	06 Special Projects	55300 HCD-Home Prog		Include
63300 General Services-Fa	06 Special Projects	57000 CSD	(435)	Include
63300 General Services-Fa	06 Special Projects	61000 Aud-Cont	(6,744)	Include
63300 General Services-Fa	06 Special Projects	62400 CRA-Assessor	(7,550)	Include
63300 General Services-Fa	06 Special Projects	63100 GS-Admin	(2,256)	Include
63300 General Services-Fa	06 Special Projects	63200 GS-Purchasing	(1,263)	Include
63300 General Services-Fa	06 Special Projects	63420 CEO-Work Comp	(890)	Include
63300 General Services-Fa	06 Special Projects	63500 GS-Comm	(4,683)	Include
63300 General Services-Fa	06 Special Projects	63700 GS-ITS	(6,061)	Include
63300 General Services-Fa	06 Special Projects	64000 Human Resources	(72,618)	Include
63300 General Services-Fa	06 Special Projects	65000 Treasurer	(8,301)	Include
63300 General Services-Fa	06 Special Projects	80100 Law Library	(36,071)	Include
63300 General Services-Fa	06 Special Projects	81500 LAFCO	(175)	Include
63300 General Services-Fa	06 Special Projects	98000 No Co Jail		Include
63300 General Services-Fa	06 Special Projects	99520 Parks Capital		Include
63300 General Services-Fa	06 Special Projects	99630 Capital Outlay		Include
63300 General Services-Fa	06 Special Projects	99999 Other	(44,831)	Include
Total Adjustment 2			(536,825)	

ADJUSTMENT 3

Beginning in fiscal year 2020-21, based on budget policy approved by the Santa Barbara County Board of Supervisors, central service departments will no longer direct bill for the central service functions allocated in the Cost Plan in the year that costs were incurred. Instead all costs, with limited exceptions for approved grant or business purposes, will be allocated through the Cost Plan. This adjustment removes the effect of the direct bills from the County Executive Office's (CPU 12000) fiscal year 2020-21 fixed costs to reflect this policy change.

12000 County Executive	04 Fiscal Mgmt Direct	11000 BOS	35,436	Include
12000 County Executive	04 Fiscal Mgmt Direct	61000 Aud-Cont	3,119	Include
12000 County Executive	04 Fiscal Mgmt Direct	63420 CEO-Work Comp	63,842	Include
12000 County Executive	04 Fiscal Mgmt Direct	63430 CEO-Liability	63,842	Include
12000 County Executive	04 Fiscal Mgmt Direct	90901 994-Prop10	8,081	Include

County of Santa Barbara

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Adjustments Breakout for Roll-Forward

Cost Center	Function	Cost Plan Unit	Adjustment	Roll-Forward
Total Adjustment 3			174,321	

ADJUSTMENT 4

Beginning in fiscal year 2020-21, based on budget policy approved by the Santa Barbara County Board of Supervisors, central service departments will no longer direct bill for the central service functions allocated in the Cost Plan in the year that costs were incurred. Instead all costs, with limited exceptions for approved grant or business purposes, will be allocated through the Cost Plan. This adjustment removes the effect of the direct bills from County Counsel's (CPU 13000) fiscal year 2020-21 fixed costs to reflect this policy change.

13000 County Counsel	02 Legal Services	43000 Bwell	359,941	Include
13000 County Counsel	02 Legal Services	44000 Soc Svcs	1,075,297	Include
13000 County Counsel	02 Legal Services	53100 P&D	65,391	Include
13000 County Counsel	02 Legal Services	53460 RDA IV Succ	11,919	Include
13000 County Counsel	02 Legal Services	54471 PW-Water	20,163	Include
13000 County Counsel	02 Legal Services	54500 PW-SWM	117,135	Include
13000 County Counsel	02 Legal Services	55700 HCD-MEF	2,109	Include
13000 County Counsel	02 Legal Services	63420 CEO-Work Comp	62,642	Include
13000 County Counsel	02 Legal Services	63430 CEO-Liability	2,397,134	Include
13000 County Counsel	02 Legal Services	65000 Treasurer	22,947	Include
13000 County Counsel	02 Legal Services	90901 994-Prop10	13,491	Include
Total Adjustment 4			4,148,168	

ADJUSTMENT 5

Beginning in fiscal year 2020-21, based on budget policy approved by the Santa Barbara County Board of Supervisors, central service departments will no longer direct bill for the central service functions allocated in the Cost Plan in the year that costs were incurred. Instead all costs, with limited exceptions for approved grant or business purposes, will be allocated through the Cost Plan. This adjustment removes the effect of the direct bills from Human Resources' (CPU 64000) fiscal year 2020-21 fixed costs to reflect this policy change.

64000 Human Resources	03 Human Resources-County	11000 BOS	152	Include
64000 Human Resources	03 Human Resources-County	12000 Cnty Exec	153	Include
64000 Human Resources	03 Human Resources-County	13000 Cnty Counsel	983	Include
64000 Human Resources	03 Human Resources-County	21100 DA	4,009	Include
64000 Human Resources	03 Human Resources-County	21300 Child Supt Srvc	838	Include
64000 Human Resources	03 Human Resources-County	22100 Prob Svcs	6,875	Include
64000 Human Resources	03 Human Resources-County	23000 Pub Defend	1,662	Include
64000 Human Resources	03 Human Resources-County	31100 Fire	910	Include
64000 Human Resources	03 Human Resources-County	32100 Sher-Coroner	5,782	Include
64000 Human Resources	03 Human Resources-County	32200 Sher-Custody	1,640	Include
64000 Human Resources	03 Human Resources-County	32230 Inmate Welfare	75	Include
64000 Human Resources	03 Human Resources-County	41100 PHD	8,005	Include
64000 Human Resources	03 Human Resources-County	41500 PHD-EHS	1,019	Include

County of Santa Barbara

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Adjustments Breakout for Roll-Forward

Cost Center	Function	Cost Plan Unit	Adjustment	Roll-Forward
64000 Human Resources	03 Human Resources-County	41540 PHD-AS	941	Include
64000 Human Resources	03 Human Resources-County	41600 PHD-HM		Include
64000 Human Resources	03 Human Resources-County	43000 Bwell	1,538	Include
64000 Human Resources	03 Human Resources-County	43100 MHSA	2,363	Include
64000 Human Resources	03 Human Resources-County	43200 ADP	38	Include
64000 Human Resources	03 Human Resources-County	44000 Soc Svcs	14,783	Include
64000 Human Resources	03 Human Resources-County	44002 WIOA and WDB	38	Include
64000 Human Resources	03 Human Resources-County	51000 Ag Comm	1,878	Include
64000 Human Resources	03 Human Resources-County	52100 Parks	791	Include
64000 Human Resources	03 Human Resources-County	53100 P&D	8,036	Include
64000 Human Resources	03 Human Resources-County	53641 P&D-Oil	938	Include
64000 Human Resources	03 Human Resources-County	54100 PW-Admin	414	Include
64000 Human Resources	03 Human Resources-County	54210 PW-Roads	1,207	Include
64000 Human Resources	03 Human Resources-County	54410 PW-Flood	453	Include
64000 Human Resources	03 Human Resources-County	54471 PW-Water	338	Include
64000 Human Resources	03 Human Resources-County	54500 PW-SWM	1,168	Include
64000 Human Resources	03 Human Resources-County	54560 PW-Lag San	75	Include
64000 Human Resources	03 Human Resources-County	55000 HCD	488	Include
64000 Human Resources	03 Human Resources-County	55700 HCD-MEF	75	Include
64000 Human Resources	03 Human Resources-County	61000 Aud-Cont	1,394	Include
64000 Human Resources	03 Human Resources-County	62100 CRA-Admin	38	Include
64000 Human Resources	03 Human Resources-County	62200 CRA-Elections	307	Include
64000 Human Resources	03 Human Resources-County	62300 CRA-Recorder	687	Include
64000 Human Resources	03 Human Resources-County	62400 CRA-Assessor	1,509	Include
64000 Human Resources	03 Human Resources-County	63100 GS-Admin	4,466	Include
64000 Human Resources	03 Human Resources-County	63430 CEO-Liability	135,244	Include
64000 Human Resources	03 Human Resources-County	63500 GS-Comm	900	Include
64000 Human Resources	03 Human Resources-County	63600 GS-Veh Ops	638	Include
64000 Human Resources	03 Human Resources-County	63700 GS-ITS	826	Include
64000 Human Resources	03 Human Resources-County	63800 GS-Utilities	188	Include
64000 Human Resources	03 Human Resources-County	65000 Treasurer	988	Include
64000 Human Resources	03 Human Resources-County	90901 994-Prop10	640	Include
Total Adjustment 5			215,487	

County of Santa Barbara

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Adjustments Breakout for Roll-Forward

Cost Center	Function	Cost Plan Unit	Adjustment	Roll-Forward
ADJUSTMENT 6				
Beginning in fiscal year 2020-21, based on budget policy approved by the Santa Barbara County Board of Supervisors, central service departments will no longer direct bill for the central service functions allocated in the Cost Plan in the year that costs were incurred. Instead all costs, with limited exceptions for approved grant or business purposes, will be allocated through the Cost Plan. This adjustment removes the effect of the direct bills from General Services Facilities (CPU 63300) fiscal year 2020-21 fixed costs to reflect this policy change.				
63300 General Services-Fa	02 Building Maintenance	41100 PHD	20,962	Include
63300 General Services-Fa	02 Building Maintenance	43000 Bwell	116,242	Include
63300 General Services-Fa	02 Building Maintenance	44000 Soc Svcs	142,500	Include
63300 General Services-Fa	02 Building Maintenance	62200 CRA-Elections	6,466	Include
63300 General Services-Fa	02 Building Maintenance	63600 GS-Veh Ops	24	Include
63300 General Services-Fa	02 Building Maintenance	99999 Other	77,927	Include
Total Adjustment 6			364,122	
ADJUSTMENT 7				
In the plan for use in 2018-19, an adjustment was made to shift rollforward from the CEO Cost Plan Unit (CPU 12000), to the new OEM Cost Plan Unit (CPU 31200), to reflect the breakout of OEM from the CEO Cost Plan Unit. This adjustment was inadvertently marked as included in rollforward when it should not have been. This adjustment fixes the effect of that adjustment on the rollforward costs in both the CEO's (CPU 12000) and OEM's (CPU 31200) Cost Plan Units. As this is an adjustment to rollforward it will not be included in the fixed costs in the plan for use in fiscal year 2022-23.				
00001 Equipment and Soft	02 Equipment Depreciation	12000 Cnty Exec	5,345	Do not include
00001 Equipment and Soft	02 Equipment Depreciation	31200 OEM	(5,345)	Do not include
00002 Structure Depreciati	02 Structure Depreciation	12000 Cnty Exec	142,781	Do not include
00002 Structure Depreciati	02 Structure Depreciation	31200 OEM	(142,781)	Do not include
12000 County Executive	05 Fiscal Mgmt CountyWide	31200 OEM	(2,903)	Do not include
12000 County Executive	05 Fiscal Mgmt CountyWide	99999 Other	2,903	Do not include
61000 Auditor-Controller	03 Financial Reporting	12000 Cnty Exec	1,911	Do not include
61000 Auditor-Controller	03 Financial Reporting	31200 OEM	(1,911)	Do not include
61000 Auditor-Controller	04 Fixed Asset Accounting	12000 Cnty Exec	476	Do not include
61000 Auditor-Controller	04 Fixed Asset Accounting	31200 OEM	(476)	Do not include
61000 Auditor-Controller	05 Financial Accounting	12000 Cnty Exec	4,357	Do not include
61000 Auditor-Controller	05 Financial Accounting	31200 OEM	(4,357)	Do not include
61000 Auditor-Controller	06 Customer Support	12000 Cnty Exec	56	Do not include
61000 Auditor-Controller	06 Customer Support	31200 OEM	(56)	Do not include
61000 Auditor-Controller	07 Internal Audit-Countywide	12000 Cnty Exec	642	Do not include
61000 Auditor-Controller	07 Internal Audit-Countywide	31200 OEM	(642)	Do not include
61000 Auditor-Controller	09 Single Audit	31200 OEM	(148)	Do not include
61000 Auditor-Controller	09 Single Audit	99999 Other	148	Do not include
61000 Auditor-Controller	10 Payroll	12000 Cnty Exec	2,432	Do not include

County of Santa Barbara

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Adjustments Breakout for Roll-Forward

Cost Center	Function	Cost Plan Unit	Adjustment	Roll-Forward
61000 Auditor-Controller	10 Payroll	31200 OEM	(2,432)	Do not include
63200 General Services-P	02 Surplus Property	12000 Cnty Exec	1,118	Do not include
63200 General Services-P	02 Surplus Property	31200 OEM	(1,118)	Do not include
63200 General Services-P	07 Procurement	12000 Cnty Exec	4,978	Do not include
63200 General Services-P	07 Procurement	31200 OEM	(4,978)	Do not include
63300 General Services-Fa	02 Building Maintenance	12000 Cnty Exec	41,733	Do not include
63300 General Services-Fa	02 Building Maintenance	31200 OEM	(41,733)	Do not include
64000 Human Resources	03 Human Resources-County	12000 Cnty Exec	6,551	Do not include
64000 Human Resources	03 Human Resources-County	31200 OEM	(6,551)	Do not include
65000 Treasurer	07 Deferred Compensation	12000 Cnty Exec	36	Do not include
65000 Treasurer	07 Deferred Compensation	31200 OEM	(36)	Do not include
Total Adjustment 7			-	

ADJUSTMENT 8

In the Cost Plan for use in fiscal year 2020-21, there were certain cost allocations from County Counsel (CPU 13000) that were large variances from prior years due to one-time increases/decreases in costs for legal services provided. To reduce the rollforward effect of these one-time variances in the Plan for use in fiscal year 2022-23, this adjustment brings the estimated fixed cost into line with the 3-year average, adjusted for exceptions, for the Cost Plan Units effected.

13000 County Counsel	02 Legal Services	22100 Prob Svcs	(29,412)	Include
13000 County Counsel	02 Legal Services	25001 Grand Jury	(13,156)	Include
13000 County Counsel	02 Legal Services	25002 Ct 0069 Svs	(32,826)	Include
13000 County Counsel	02 Legal Services	41100 PHD	(11,210)	Include
13000 County Counsel	02 Legal Services	43000 Bwell	15,437	Include
13000 County Counsel	02 Legal Services	44000 Soc Svcs	(42,870)	Include
13000 County Counsel	02 Legal Services	52100 Parks	(51,570)	Include
13000 County Counsel	02 Legal Services	53100 P&D	12,038	Include
13000 County Counsel	02 Legal Services	54500 PW-SWM	92,589	Include
13000 County Counsel	02 Legal Services	54560 PW-Lag San	(20,443)	Include
13000 County Counsel	02 Legal Services	61000 Aud-Cont	(22,163)	Include
13000 County Counsel	02 Legal Services	63420 CEO-Work Comp	46,610	Include
13000 County Counsel	02 Legal Services	63430 CEO-Liability	(92,415)	Include
13000 County Counsel	02 Legal Services	65000 Treasurer	(86,182)	Include
Total Adjustment 8			(235,572)	

County of Santa Barbara

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Adjustments Breakout for Roll-Forward

Cost Center	Function	Cost Plan Unit	Adjustment	Roll-Forward
ADJUSTMENT 9				
Beginning in the Plan for use in fiscal year 2020-21, the activities previously accounted for in the Cost Plan Unit Public Health – HazMat (CPU 41600), are now accounted for in the existing Cost Plan Unit, Public Health – Environmental Health Services. This adjustment moves the rollforward related to the costs incurred in the HazMat Cost Plan Unit to the Environmental Health Services Cost Plan Unit. As this is an adjustment to rollforward it will not be included in the fixed costs in the plan for use in fiscal year 2022-23.				
00001 Equipment and Soft	04 Computer & Soft. Depreci	41500 PHD-EHS	(1,547)	Do not include
00001 Equipment and Soft	04 Computer & Soft. Depreci	41600 PHD-HM	1,547	Do not include
12000 County Executive	04 Fiscal Mgmt Direct	41500 PHD-EHS	(450)	Do not include
12000 County Executive	04 Fiscal Mgmt Direct	41600 PHD-HM	450	Do not include
12000 County Executive	05 Fiscal Mgmt CountyWide	41500 PHD-EHS	(5,675)	Do not include
12000 County Executive	05 Fiscal Mgmt CountyWide	41600 PHD-HM	5,675	Do not include
61000 Auditor-Controller	02 Direct Identify	41500 PHD-EHS	(137)	Do not include
61000 Auditor-Controller	02 Direct Identify	41600 PHD-HM	137	Do not include
61000 Auditor-Controller	03 Financial Reporting	41500 PHD-EHS	(3,734)	Do not include
61000 Auditor-Controller	03 Financial Reporting	41600 PHD-HM	3,734	Do not include
61000 Auditor-Controller	04 Fixed Asset Accounting	41500 PHD-EHS	(29)	Do not include
61000 Auditor-Controller	04 Fixed Asset Accounting	41600 PHD-HM	29	Do not include
61000 Auditor-Controller	05 Financial Accounting	41500 PHD-EHS	(8,538)	Do not include
61000 Auditor-Controller	05 Financial Accounting	41600 PHD-HM	8,538	Do not include
61000 Auditor-Controller	06 Customer Support	41500 PHD-EHS	(109)	Do not include
61000 Auditor-Controller	06 Customer Support	41600 PHD-HM	109	Do not include
61000 Auditor-Controller	07 Internal Audit-Countywide	41500 PHD-EHS	(1,254)	Do not include
61000 Auditor-Controller	07 Internal Audit-Countywide	41600 PHD-HM	1,254	Do not include
61000 Auditor-Controller	08 Internal Audit-Direct	41500 PHD-EHS	(485)	Do not include
61000 Auditor-Controller	08 Internal Audit-Direct	41600 PHD-HM	485	Do not include
61000 Auditor-Controller	10 Payroll	41500 PHD-EHS	(4,890)	Do not include
61000 Auditor-Controller	10 Payroll	41600 PHD-HM	4,890	Do not include
63200 General Services-P	02 Surplus Property	41500 PHD-EHS	(72)	Do not include
63200 General Services-P	02 Surplus Property	41600 PHD-HM	72	Do not include
63200 General Services-P	07 Procurement	41500 PHD-EHS	(1,791)	Do not include
63200 General Services-P	07 Procurement	41600 PHD-HM	1,791	Do not include
64000 Human Resources	03 Human Resources-County	41500 PHD-EHS	(16,726)	Do not include
64000 Human Resources	03 Human Resources-County	41600 PHD-HM	16,726	Do not include
65000 Treasurer	07 Deferred Compensation	41500 PHD-EHS	(366)	Do not include
65000 Treasurer	07 Deferred Compensation	41600 PHD-HM	366	Do not include
Total Adjustment 9			-	
TOTAL ALL ADJUSTMENTS			4,195,060	

Santa Barbara County

Countywide Cost Allocation Plan

EQUIPMENT AND SOFTWARE DEPRECIATION ALLOCATION DETAIL

Schedule 00001.100

Equipment and Software Depreciation
[Cost Plan Unit 00001]

Equipment and Software The County depreciates equipment, software, and computer equipment using the straight-line method based on the useful life assigned to the fixed asset. The Auditor-Controller's computerized "Real Asset Management International System", which tracks equipment type, purchases, dispositions, transfers, and depreciation by fund and department, provides the equipment depreciation. The plan excludes depreciation from the following: donated equipment, equipment purchased with Federal or grant funds, and equipment purchased by non-general fund departments. Other adjustments to the cost base are as follows.

- The Treasurer (CPU 65000) recovers fixed asset costs for programs 5100 and 5200 in their Treasurer fees; therefore, the plan does not allocate any depreciation for this equipment.
- The County recovers P&D Energy (CPU 53500) equipment costs using a 5-year straight line depreciation charge incorporated into user fees; the plan allocates no depreciation for this equipment.
- The plan allocates no depreciation for fixed assets where the total use allowance plus the total depreciation allocated equals the cost of the asset. The County replaced the use allowance method with the depreciation method beginning in the plan for use in FY 15-16.

The plan allocates depreciation to departments based on the cost of equipment or software and the useful life for each piece of equipment or software used by that department.

This table shows the calculation of depreciation charges for fixed assets purchased with General Fund monies.

Function 02 – Equipment Depreciation	
Equipment Depreciation	$ 1,864,040.01
Excluded Costs	(1,025,863.43)
Total Depreciation	838,176.58

Function 04 – Computer Equipment and Software Depreciation	
Computer and Software Depreciation	$2,378,328.65
Excluded Costs	(1,990,565.29)
Total Depreciation	387,763.36

County of Santa Barbara

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Costs to be allocated for 00001 Equipment and Software Depreciation

	First Allocation	Second Allocation	Total
Department Expenditures:			
Equipment Depreciation	838,177		838,177
Computer & Soft. Depreciation	387,763		387,763
Total Department Expenditures	1,225,940	0	1,225,940
Total to be Allocated	1,225,940	0	1,225,940

County of Santa Barbara

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Functional Costs for 00001 Equipment and Software Depreciation

	00 - Total	02 - Equipment	04 - Computer
Department Expenditures			
Equipment Depreciation	838,177	838,177	
Computer & Soft. Depreciatio	387,763		387,763
Total Department Expenditures	1,225,940	838,177	387,763

County of Santa Barbara

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00001 Equipment and Software Depreciation

Detail Allocation for 02 Equipment Depreciation

	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
12000-Cnty Exec	25,151	3.001%	25,151	0	25,151	0	25,151
61000-Aud-Cont	7,699	0.919%	7,699	0	7,699	0	7,699
63300-GS-Fac Svcs	8,683	1.036%	8,683	0	8,683	0	8,683
65000-Treasurer	975	0.116%	975	0	975	0	975
Cost Center Subtotal	42,509	5.072%	42,509	0	42,509	0	42,509
11000-BOS	1,359	0.162%	1,359	0	1,359	0	1,359
21100-DA	11,961	1.427%	11,961	0	11,961	0	11,961
22100-Prob Svcs	4,191	0.500%	4,191	0	4,191	0	4,191
22200-Prob Inst	16,814	2.006%	16,814	0	16,814	0	16,814
31100-Fire	5,802	0.692%	5,802	0	5,802	0	5,802
31200-OEM	7,667	0.915%	7,667	0	7,667	0	7,667
32100-Sher-Coroner	374,023	44.624%	374,023	0	374,023	0	374,023
32200-Sher-Custody	140,855	16.805%	140,855	0	140,855	0	140,855
41500-PHD-EHS	3,458	0.413%	3,458	0	3,458	0	3,458
41540-PHD-AS	3,033	0.362%	3,033	0	3,033	0	3,033
51000-Ag Comm	37,288	4.449%	37,288	0	37,288	0	37,288
52100-Parks	106,902	12.754%	106,902	0	106,902	0	106,902
53100-P&D	1,195	0.143%	1,195	0	1,195	0	1,195
53600-P&D-B&S	3,504	0.418%	3,504	0	3,504	0	3,504
54100-PW-Admin	1,739	0.208%	1,739	0	1,739	0	1,739
54300-PW-Surveyor	3,332	0.398%	3,332	0	3,332	0	3,332
55000-HCD	1,768	0.211%	1,768	0	1,768	0	1,768
57000-CSD	1,829	0.218%	1,829	0	1,829	0	1,829
62200-CRA-Elections	55,930	6.673%	55,930	0	55,930	0	55,930
62300-CRA-Recorder	4,978	0.594%	4,978	0	4,978	0	4,978
99999-Other	8,039	0.959%	8,039	0	8,039	0	8,039
CPU Subtotal	795,668	94.928%	795,668	0	795,668	0	795,668
Direct Billed				0	0		0
Total Allocated	838,177	100.000%	838,177	0	838,177	0	838,177

Allocation Basis: Equipment Depreciation

Source: Capital Asset Mgmt System

County of Santa Barbara

OMB 2 CFR Part 200 Cost Allocation Plan For Use in Fiscal Year 2020/21

00001 Equipment and Software Depreciation

Detail Allocation for 04 Computer & Soft. Depreciation

	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
12000-Cnty Exec	1,445	0.373%	1,445	0	1,445	0	1,445
61000-Aud-Cont	11,421	2.945%	11,421	0	11,421	0	11,421
63200-GS-Purchasing	1,501	0.387%	1,501	0	1,501	0	1,501
63300-GS-Fac Svcs	5,039	1.299%	5,039	0	5,039	0	5,039
65000-Treasurer	15,895	4.099%	15,895	0	15,895	0	15,895
Cost Center Subtotal	35,301	9.104%	35,301	0	35,301	0	35,301
11000-BOS	1,051	0.271%	1,051	0	1,051	0	1,051
21100-DA	32,482	8.377%	32,482	0	32,482	0	32,482
23000-Pub Defend	40,948	10.560%	40,948	0	40,948	0	40,948
32100-Sher-Coroner	141,278	36.434%	141,278	0	141,278	0	141,278
32200-Sher-Custody	61,346	15.821%	61,346	0	61,346	0	61,346
41500-PHD-EHS	4,582	1.182%	4,582	0	4,582	0	4,582
41540-PHD-AS	3,954	1.020%	3,954	0	3,954	0	3,954
51000-Ag Comm	2,302	0.594%	2,302	0	2,302	0	2,302
52100-Parks	1,013	0.261%	1,013	0	1,013	0	1,013
53100-P&D	2,365	0.610%	2,365	0	2,365	0	2,365
53600-P&D-B&S	2,639	0.681%	2,639	0	2,639	0	2,639
54100-PW-Admin	5,621	1.450%	5,621	0	5,621	0	5,621
62100-CRA-Admin	1,685	0.435%	1,685	0	1,685	0	1,685
62200-CRA-Elections	20,547	5.299%	20,547	0	20,547	0	20,547
62300-CRA-Recorder	11,911	3.072%	11,911	0	11,911	0	11,911
62400-CRA-Assessor	17,303	4.462%	17,303	0	17,303	0	17,303
99999-Other	1,436	0.370%	1,436	0	1,436	0	1,436
CPU Subtotal	352,462	90.896%	352,462	0	352,462	0	352,462
Direct Billed				0	0		0
Total Allocated	387,763	100.000%	387,763	0	387,763	0	387,763

Allocation Basis: Computer Equipment and Software Depreciation

Source: Capital Asset Mgmt System

County of Santa Barbara

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Allocation Summary for 00001 Equipment and Software Depreciation

	Total	02 - Equipment Depreciation	04 - Computer Soft_ Depreciation
11000 BOS	2,410	1,359	1,051
12000 Cnty Exec	26,597	25,151	1,445
21100 DA	44,443	11,961	32,482
22100 Prob Svcs	4,191	4,191	
22200 Prob Inst	16,814	16,814	
23000 Pub Defend	40,948		40,948
31100 Fire	5,802	5,802	
31200 OEM	7,667	7,667	
32100 Sher-Coroner	515,301	374,023	141,278
32200 Sher-Custody	202,201	140,855	61,346
41500 PHD-EHS	8,040	3,458	4,582
41540 PHD-AS	6,987	3,033	3,954
41600 PHD-HM			
51000 Ag Comm	39,589	37,288	2,302
52100 Parks	107,915	106,902	1,013
53100 P&D	3,560	1,195	2,365
53600 P&D-B&S	6,143	3,504	2,639
54100 PW-Admin	7,360	1,739	5,621
54300 PW-Surveyor	3,332	3,332	
55000 HCD	1,768	1,768	
57000 CSD	1,829	1,829	
61000 Aud-Cont	19,120	7,699	11,421
62100 CRA-Admin	1,685		1,685
62200 CRA-Elections	76,477	55,930	20,547
62300 CRA-Recorder	16,889	4,978	11,911
62400 CRA-Assessor	17,303		17,303
63200 GS-Purchasing	1,501		1,501
63300 GS-Fac Svcs	13,722	8,683	5,039
64000 Human Resources			
65000 Treasurer	16,870	975	15,895
99999 Other	9,475	8,039	1,436
Direct Billed			
Total Allocated	1,225,940	838,177	387,763

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Santa Barbara County

Countywide Cost Allocation Plan

STRUCTURE DEPRECIATION

ALLOCATION DETAIL

Structure Depreciation
[Cost Plan Unit 00002]

Structures. The County depreciates the cost of structures and improvements. The County records the original cost and estimated useful lives of structures and improvements in the Auditor-Controller's computerized "Real Asset Management International System". The Plan allocates building and grounds maintenance, utilities, janitorial, security, and other similar services by appropriate cost center departments in forthcoming schedules.

The Plan uses a State-reviewed rental rate to recover costs for the Casa Nueva Building (J02002). Beginning in the Plan for use in FY 15/16, the Structure Use portion of the rental rate was updated to the annual depreciation of the structure so that it is in compliance with 2 CFR part 200.

The Plan allocates structure depreciation on the basis of square footage occupied. Exhibits 4 and 5 in the Cost Plan Supplement summarize the allocations by building and department. Exhibits 6 and 8 in the supplement show details of County-owned structures and occupancy. Exhibit 8 also notes Federal or grant funding, capital investments by other funds, leases, and other exclusions.

County of Santa Barbara

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Costs to be allocated for 00002 Structure Depreciation

	First Allocation	Second Allocation	Total
Department Expenditures:			
Structure Depreciation	4,465,552		4,465,552
Total Department Expenditures	4,465,552	0	4,465,552
Cost Adjustments:			
Rental Rate	195,171		195,171
Total Cost Adjustments	195,171	0	195,171
Total to be Allocated	4,660,722	0	4,660,722

County of Santa Barbara

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Functional Costs for 00002 Structure Depreciation

	00 - Total	02 - Structure	05 - Casa Nueva			
Department Expenditures						
Structure Depreciation	4,465,552	4,465,552				
Total Department Expenditures	4,465,552	4,465,552				
Cost Adjustments						
Rental Rate	195,171		195,171			
Total Cost Adjustments	4,660,722	4,465,552	195,171			

County of Santa Barbara

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00002 Structure Depreciation

Detail Allocation for 02 Structure Depreciation

	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
12000-Cnty Exec	24,108	0.540%	24,108	0	24,108	0	24,108
13000-Cnty Counsel	29,051	0.651%	29,051	0	29,051	0	29,051
61000-Aud-Cont	34,675	0.777%	34,675	0	34,675	0	34,675
63200-GS-Purchasing	6,772	0.152%	6,772	0	6,772	0	6,772
63300-GS-Fac Svcs	127,693	2.860%	127,693	0	127,693	0	127,693
64000-Human Resourc	26,381	0.591%	26,381	0	26,381	0	26,381
65000-Treasurer	40,824	0.914%	40,824	0	40,824	0	40,824
Cost Center Subtotal	289,504	6.483%	289,504	0	289,504	0	289,504
11000-BOS	68,922	1.543%	68,922	0	68,922	0	68,922
21100-DA	443,738	9.937%	443,738	0	443,738	0	443,738
21300-Child Supt Srvc	300	0.007%	300	0	300	0	300
22100-Prob Svcs	123,793	2.772%	123,793	0	123,793	0	123,793
22200-Prob Inst	230,351	5.158%	230,351	0	230,351	0	230,351
23000-Pub Defend	322,190	7.215%	322,190	0	322,190	0	322,190
25001-Grand Jury	17,136	0.384%	17,136	0	17,136	0	17,136
31100-Fire	36,393	0.815%	36,393	0	36,393	0	36,393
31200-OEM	145,320	3.254%	145,320	0	145,320	0	145,320
32100-Sher-Coroner	287,244	6.432%	287,244	0	287,244	0	287,244
32200-Sher-Custody	448,603	10.046%	448,603	0	448,603	0	448,603
41100-PHD	239,761	5.369%	239,761	(2,400)	237,361	0	237,361
41212-PHD-EMS	11,736	0.263%	11,736	0	11,736	0	11,736
41500-PHD-EHS	13,958	0.313%	13,958	0	13,958	0	13,958
41540-PHD-AS	33,576	0.752%	33,576	0	33,576	0	33,576
43000-Bwell	25,859	0.579%	25,859	0	25,859	0	25,859
43100-MHSA	49,757	1.114%	49,757	0	49,757	0	49,757
43200-ADP	638	0.014%	638	0	638	0	638
44000-Soc Svcs	439,471	9.841%	439,471	0	439,471	0	439,471
51000-Ag Comm	4,359	0.098%	4,359	0	4,359	0	4,359
52100-Parks	240,390	5.383%	240,390	0	240,390	0	240,390
53100-P&D	12,835	0.287%	12,835	0	12,835	0	12,835
53200-P&D	5,626	0.126%	5,626	0	5,626	0	5,626
53500-P&D-Energy	1,787	0.040%	1,787	0	1,787	0	1,787
53600-P&D-B&S	8,736	0.196%	8,736	0	8,736	0	8,736
54100-PW-Admin	12,441	0.279%	12,441	0	12,441	0	12,441
54210-PW-Roads	49,388	1.106%	49,388	0	49,388	0	49,388
54300-PW-Surveyor	2,453	0.055%	2,453	0	2,453	0	2,453
54410-PW-Flood	12,093	0.271%	12,093	0	12,093	0	12,093
54471-PW-Water	4,970	0.111%	4,970	0	4,970	0	4,970
54478-PW-Proj Clnwtr	497	0.011%	497	0	497	0	497
54500-PW-SWM	984	0.022%	984	0	984	0	984
54560-PW-Lag San	7,828	0.175%	7,828	0	7,828	0	7,828
55000-HCD	36,323	0.813%	36,323	0	36,323	0	36,323

County of Santa Barbara

OMB 2 CFR Part 200 Cost Allocation Plan For Use in Fiscal Year 2020/21
00002 Structure Depreciation
Detail Allocation for 02 Structure Depreciation

	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
57000-CSD	35,622	0.798%	35,622	0	35,622	0	35,622
62200-CRA-Elections	105,230	2.357%	105,230	0	105,230	0	105,230
62300-CRA-Recorder	89,176	1.997%	89,176	0	89,176	0	89,176
62400-CRA-Assessor	73,205	1.639%	73,205	0	73,205	0	73,205
63100-GS-Admin	12,743	0.285%	12,743	0	12,743	0	12,743
63420-CEO-Work Com	4,771	0.107%	4,771	0	4,771	0	4,771
63500-GS-Comm	6,050	0.136%	6,050	0	6,050	0	6,050
63600-GS-Veh Ops	4,657	0.104%	4,657	0	4,657	0	4,657
63700-GS-ITS	43,362	0.971%	43,362	0	43,362	0	43,362
80100-Law Library	65,731	1.472%	65,731	0	65,731	0	65,731
81500-LAFCO	302	0.007%	302	0	302	0	302
99000-Dept 990	14,735	0.330%	14,735	0	14,735	0	14,735
99999-Other	381,006	8.532%	381,006	0	381,006	0	381,006
CPU Subtotal	4,176,048	93.517%	4,176,048	(2,400)	4,173,648	0	4,173,648
Direct Billed				2,400	2,400		2,400
Total Allocated	4,465,552	100.000%	4,465,552	0	4,465,552	0	4,465,552

Allocation Basis: Square feet occupied per bldg costs

Source: G/S Bldg Square Footage Database

County of Santa Barbara

OMB 2 CFR Part 200 Cost Allocation Plan For Use in Fiscal Year 2020/21
00002 Structure Depreciation
Detail Allocation for 05 Casa Nueva Rental Rate

	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
21300-Child Supt Srvc	56,270	28.831%	56,270	0	56,270	0	56,270
99999-Other	138,901	71.169%	138,901	0	138,901	0	138,901
CPU Subtotal	195,171	100.000%	195,171	0	195,171	0	195,171
Direct Billed				0	0		0
Total Allocated	195,171	100.000%	195,171	0	195,171	0	195,171

Allocation Basis: Square feet occupied per bldg

Source: G/S Bldg Square Footage Database

County of Santa Barbara

OMB 2 CFR Part 200 Cost Allocation Plan For Use in Fiscal Year 2020/21

Allocation Summary for 00002 Structure Depreciation

	Total	02 - Structure Depreciation	05 - Casa Nueva Rental Rate
11000 BOS	68,922	68,922	
12000 Cnty Exec	24,108	24,108	
13000 Cnty Counsel	29,051	29,051	
21100 DA	443,738	443,738	
21300 Child Supt Srvc	56,570	300	56,270
22100 Prob Svcs	123,793	123,793	
22200 Prob Inst	230,351	230,351	
23000 Pub Defend	322,190	322,190	
25001 Grand Jury	17,136	17,136	
31100 Fire	36,393	36,393	
31200 OEM	145,320	145,320	
32100 Sher-Coroner	287,244	287,244	
32200 Sher-Custody	448,603	448,603	
41100 PHD	237,361	237,361	
41212 PHD-EMS	11,736	11,736	
41500 PHD-EHS	13,958	13,958	
41540 PHD-AS	33,576	33,576	
43000 Bwell	25,859	25,859	
43100 MHSA	49,757	49,757	
43200 ADP	638	638	
44000 Soc Svcs	439,471	439,471	
51000 Ag Comm	4,359	4,359	
52100 Parks	240,390	240,390	
53100 P&D	12,835	12,835	
53200 P&D	5,626	5,626	
53500 P&D-Energy	1,787	1,787	
53600 P&D-B&S	8,736	8,736	
53641 P&D-Oil			
54100 PW-Admin	12,441	12,441	
54210 PW-Roads	49,388	49,388	
54300 PW-Surveyor	2,453	2,453	
54410 PW-Flood	12,093	12,093	
54471 PW-Water	4,970	4,970	
54478 PW-Proj Clnwtr	497	497	
54500 PW-SWM	984	984	
54560 PW-Lag San	7,828	7,828	
55000 HCD	36,323	36,323	
57000 CSD	35,622	35,622	
61000 Aud-Cont	34,675	34,675	
62200 CRA-Elections	105,230	105,230	
62300 CRA-Recorder	89,176	89,176	
62400 CRA-Assessor	73,205	73,205	
63100 GS-Admin	12,743	12,743	

County of Santa Barbara

OMB 2 CFR Part 200 Cost Allocation Plan For Use in Fiscal Year 2020/21

Allocation Summary for 00002 Structure Depreciation

	Total	02 - Structure Depreciation	05 - Casa Nueva Rental Rate			
63200 GS-Purchasing	6,772	6,772				
63300 GS-Fac Svcs	127,693	127,693				
63420 CEO-Work Comp	4,771	4,771				
63500 GS-Comm	6,050	6,050				
63600 GS-Veh Ops	4,657	4,657				
63700 GS-ITS	43,362	43,362				
64000 Human Resources	26,381	26,381				
65000 Treasurer	40,824	40,824				
80100 Law Library	65,731	65,731				
81500 LAFCO	302	302				
99000 Dept 990	14,735	14,735				
99999 Other	519,906	381,006	138,901			
Direct Billed	2,400	2,400				
Total Allocated	4,660,722	4,465,552	195,171			

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Santa Barbara County

Countywide Cost Allocation Plan

COUNTY EXECUTIVE OFFICE

ALLOCATION DETAIL

Schedule 12000.100

County Executive Office
[Cost Center 12000]

The County Executive Officer is responsible for proper and efficient administration and coordination of all operations of County government that may be legally placed in his/her charge or under his/her control. The department accumulates costs for both allowable and unallowable functions using the County's Financial Information Network (FIN).

The Plan treats costs related to areas of activity considered a general expense of County government, such as directing the enforcement and execution of legislation-related matters and assignments from the Board of Supervisors, as unallowable.

Revenues received for refunds or reimbursements reduces functional expenditures prior to the allocation of functional costs. Intrafund transfers and revenues received for allowable functions reduce the allocations.

The Plan allocates costs for these allowable County Executive Office functions:

Directly Identified Special Projects: The County Executive Office provides services for County departments such as developing or revising fee/fine schedules, general planning and budgeting, reorganizations, management reviews, and productivity enhancement projects. These costs are allocated based on the direct charges accumulated in FIN.

Fiscal Management and Budget Preparation: The County Executive Office prepares the annual proposed County budget, reviews departmental budget requests, presents recommendations to the Board of Supervisors, and performs periodic reviews of the budget with all departments. The plan allocates Countywide fiscal management costs based on cost plan unit salary and benefit expenditures; direct activity charges recorded in FIN provide the basis for allocating fiscal management costs associated with a particular cost plan unit.

County of Santa Barbara

OMB 2 CFR Part 200 Cost Allocation Plan For Use in Fiscal Year 2020/21

Costs to be allocated for 12000 County Executive

	First Allocation	Second Allocation	Total
Department Expenditures:			
Salaries and Employee Benefits	4,314,279		4,314,279
Services and Supplies	806,479		806,479
Other Charges	271,884		271,884
Capital Assets	24,232		24,232
Other Financing Uses	27,913		27,913
Intrafund Expenditure Transfers (+)	6,000		6,000
Total Department Expenditures	5,450,787	0	5,450,787
Cost Adjustments:			
Unallowable: Capital Assets	(24,232)		(24,232)
Unallowable: Other Financing Uses	(27,913)		(27,913)
	(36)		(36)
Gen Gov Budget	(69,499)		(69,499)
Total Cost Adjustments	(121,679)	0	(121,679)
Additions/Reallocations:			
00001-Equipment and Software Depreciat	26,597		26,597
00002-Structure Depreciation	24,108		24,108
13000-County Counsel		104,601	104,601
61000-Auditor-Controller		35,118	35,118
63200-General Services-Purchasing		10,892	10,892
63300-General Services-Facilities Service		59,039	59,039
64000-Human Resources		50,273	50,273
65000-Treasurer		628	628
Total Additions/Reallocations	50,705	260,551	311,256
Total to be Allocated	5,379,813	260,551	5,640,363

County of Santa Barbara

OMB 2 CFR Part 200 Cost Allocation Plan For Use in Fiscal Year 2020/21

Functional Costs for 12000 County Executive

	00 - Total	01 - General and Admin	04 - Fiscal Mgmt Direct	05 - Fiscal Mgmt	99 - General Government
Department Expenditures					
Salaries and Employee Benefit	4,314,279	1,360,689	301,112	1,062,091	1,590,387
Services and Supplies	806,479	183,809	1,539	87,434	533,698
Other Charges	271,884	54,882		19,166	197,835
Capital Assets	24,232				24,232
Other Financing Uses	27,913				27,913
Intrafund Expenditure Transfe	6,000				6,000
Total Department Expenditures	5,450,787	1,599,380	302,651	1,168,691	2,380,065
Cost Adjustments					
Unallowable: Capital Assets	(24,232)				(24,232)
Unallowable: Other Financing	(27,913)				(27,913)
Move labor from 01 to 05		(556,050)		556,050	
	(36)		(36)		
Memberships		(1,400)			1,400
Gen Gov Budget	(69,499)	(41,788)		(27,711)	
Total Cost Adjustments	5,329,108	1,000,142	302,616	1,697,030	2,329,320
1st Addition/Reallocation					
00001-Equipment and Softwar	26,597	26,597			
00002-Structure Depreciation	24,108	24,108			
1st Admin Reallocation		(1,050,847)	107,132	377,877	565,838
Total 1st Addition/Reallocation	5,379,813		409,747	2,074,908	2,895,158
2nd Addition/Reallocation					
13000-County Counsel	104,601	104,601			
61000-Auditor-Controller	35,118	35,118			
63200-General Services-Purch	10,892	10,892			
63300-General Services-Facili	59,039	59,039			
64000-Human Resources	50,273	50,273			
65000-Treasurer	628	628			
2nd Admin Reallocation		(260,551)	26,563	93,692	140,296
Total Allocated	5,640,363		436,310	2,168,600	3,035,454

County of Santa Barbara

OMB 2 CFR Part 200 Cost Allocation Plan For Use in Fiscal Year 2020/21

12000 County Executive

Detail Allocation for 04 Fiscal Mgmt Direct

	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
13000-Cnty Counsel	9,796	3.237%	13,262	0	13,262	860	14,122
61000-Aud-Cont	1,766	0.584%	2,391	(3,119)	(728)	155	(573)
64000-Human Resourc	8,458	2.795%	11,451	0	11,451	742	12,194
65000-Treasurer	1,655	0.547%	2,241	0	2,241	145	2,387
Cost Center Subtotal	21,675	7.162%	29,346	(3,119)	26,227	1,902	28,129
11000-BOS	73,744	24.366%	99,839	(35,436)	64,403	6,472	70,876
21100-DA	128	0.042%	173	0	173	11	184
21300-Child Supt Srvc	950	0.314%	1,286	0	1,286	83	1,370
22100-Prob Svcs	4,883	1.614%	6,611	0	6,611	429	7,040
22200-Prob Inst	2,116	0.699%	2,865	0	2,865	186	3,051
23000-Pub Defend	1,927	0.637%	2,608	0	2,608	169	2,777
25002-Ct 0069 Svs	13,040	4.309%	17,654	0	17,654	1,144	18,799
31100-Fire	8,412	2.779%	11,389	0	11,389	738	12,127
32100-Sher-Coroner	1,564	0.517%	2,118	0	2,118	137	2,255
32200-Sher-Custody	966	0.319%	1,308	0	1,308	85	1,393
32230-Inmate Welfare	10	0.003%	14	0	14	1	14
41100-PHD	10,208	3.373%	13,821	0	13,821	896	14,716
41400-CEO-HS	100	0.033%	135	0	135	9	144
43000-Bwell	842	0.278%	1,140	0	1,140	74	1,214
43100-MHSA	1,244	0.411%	1,684	0	1,684	109	1,793
43200-ADP	95	0.031%	129	0	129	8	137
44000-Soc Svcs	2,032	0.672%	2,751	0	2,751	178	2,930
51000-Ag Comm	3,055	1.009%	4,136	0	4,136	268	4,404
53100-P&D	6,366	2.103%	8,618	0	8,618	559	9,177
54100-PW-Admin	4,943	1.633%	6,692	0	6,692	434	7,126
55600-HCD-CDBG	199	0.066%	269	0	269	17	286
57000-CSD	2,795	0.924%	3,785	0	3,785	245	4,030
62100-CRA-Admin	333	0.110%	451	0	451	29	481
63100-GS-Admin	15,249	5.038%	20,645	0	20,645	1,338	21,983
63430-CEO-Liability	77,411	25.578%	104,803	(63,842)	40,961	6,794	47,755
81500-LAFCO	38,719	12.793%	52,420	(70,874)	(18,454)	3,398	(15,055)
90901-994-Prop10	8,215	2.714%	11,122	(8,081)	3,040	721	3,761
98000-No Co Jail	1,474	0.487%	1,996	0	1,996	129	2,126
99000-Dept 990	(45)	-0.015%	(61)	0	(61)	(4)	(64)
CPU Subtotal	280,976	92.838%	380,402	(178,233)	202,169	24,660	226,829
Direct Billed				181,352	181,352		181,352
Total Allocated	302,651	100.000%	409,747	0	409,747	26,563	436,310

Allocation Basis: Direct charges assigned in FIN

Source: FIN Expenditure Ledger

County of Santa Barbara

OMB 2 CFR Part 200 Cost Allocation Plan For Use in Fiscal Year 2020/21
12000 County Executive
Detail Allocation for 05 Fiscal Mgmt CountyWide

	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
13000-Cnty Counsel	8,112,773	1.412%	29,305	0	29,305	1,323	30,629
61000-Aud-Cont	7,496,519	1.305%	27,079	0	27,079	1,223	28,302
63200-GS-Purchasing	871,301	0.152%	3,147	0	3,147	142	3,289
63300-GS-Fac Svcs	4,327,398	0.753%	15,632	0	15,632	706	16,337
64000-Human Resourc	4,063,199	0.707%	14,677	0	14,677	663	15,340
65000-Treasurer	5,768,806	1.004%	20,838	0	20,838	941	21,779
Cost Center Subtotal	30,639,996	5.334%	110,679	0	110,679	4,998	115,677
11000-BOS	2,777,866	0.484%	10,034	0	10,034	453	10,487
21100-DA	22,758,005	3.962%	82,208	0	82,208	3,712	85,920
21300-Child Supt Srvc	7,693,074	1.339%	27,789	0	27,789	1,255	29,044
22100-Prob Svcs	30,334,228	5.281%	109,575	0	109,575	4,948	114,523
22200-Prob Inst	13,146,134	2.289%	47,487	0	47,487	2,144	49,631
23000-Pub Defend	10,663,973	1.857%	38,521	0	38,521	1,739	40,260
31100-Fire	62,917,446	10.953%	227,273	0	227,273	10,263	237,536
31200-OEM	789,329	0.137%	2,851	0	2,851	129	2,980
32100-Sher-Coroner	71,457,042	12.440%	258,120	0	258,120	11,655	269,776
32200-Sher-Custody	44,146,293	7.686%	159,467	0	159,467	7,201	166,668
32230-Inmate Welfare	456,432	0.080%	1,649	0	1,649	74	1,723
41100-PHD	55,546,657	9.670%	200,648	0	200,648	9,060	209,708
41212-PHD-EMS	1,149,510	0.200%	4,152	0	4,152	188	4,340
41400-CEO-HS	12,904	0.002%	47	0	47	2	49
41500-PHD-EHS	5,520,543	0.961%	19,942	0	19,942	900	20,842
41540-PHD-AS	3,684,308	0.641%	13,309	0	13,309	601	13,910
41814-PHD-TSAC	22,359	0.004%	81	0	81	4	84
43000-Bwell	16,977,617	2.956%	61,327	0	61,327	2,769	64,097
43100-MHSA	25,083,525	4.367%	90,608	0	90,608	4,091	94,699
43200-ADP	1,914,121	0.333%	6,914	0	6,914	312	7,226
44000-Soc Svcs	76,612,804	13.338%	276,744	0	276,744	12,496	289,241
44002-WIOA and WD	1,087,447	0.189%	3,928	0	3,928	177	4,106
51000-Ag Comm	4,421,674	0.770%	15,972	0	15,972	721	16,693
52100-Parks	7,524,911	1.310%	27,182	0	27,182	1,227	28,409
52371-PLCFD	996	0.000%	4	0	4	0	4
53100-P&D	6,181,047	1.076%	22,327	0	22,327	1,008	23,336
53200-P&D	1,661,396	0.289%	6,001	0	6,001	271	6,272
53500-P&D-Energy	701,784	0.122%	2,535	0	2,535	114	2,649
53600-P&D-B&S	3,755,126	0.654%	13,564	0	13,564	613	14,177
53641-P&D-Oil	464,429	0.081%	1,678	0	1,678	76	1,753
54100-PW-Admin	2,547,476	0.444%	9,202	0	9,202	416	9,618
54210-PW-Roads	14,260,796	2.483%	51,514	0	51,514	2,326	53,840
54300-PW-Surveyor	882,221	0.154%	3,187	0	3,187	144	3,331
54410-PW-Flood	5,412,659	0.942%	19,552	0	19,552	883	20,435
54471-PW-Water	917,658	0.160%	3,315	0	3,315	150	3,464

County of Santa Barbara

OMB 2 CFR Part 200 Cost Allocation Plan For Use in Fiscal Year 2020/21

12000 County Executive

Detail Allocation for 05 Fiscal Mgmt CountyWide

	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
54478-PW-Proj Clnwtr	319,369	0.056%	1,154	0	1,154	52	1,206
54500-PW-SWM	9,546,702	1.662%	34,485	0	34,485	1,557	36,042
54560-PW-Lag San	2,440,912	0.425%	8,817	0	8,817	398	9,215
55000-HCD	1,999,498	0.348%	7,223	0	7,223	326	7,549
55700-HCD-MEF	290,800	0.051%	1,050	0	1,050	47	1,098
57000-CSD	908,213	0.158%	3,281	0	3,281	148	3,429
62100-CRA-Admin	798,250	0.139%	2,883	0	2,883	130	3,014
62200-CRA-Elections	1,847,130	0.322%	6,672	0	6,672	301	6,974
62300-CRA-Recorder	1,864,586	0.325%	6,735	0	6,735	304	7,039
62400-CRA-Assessor	7,886,031	1.373%	28,486	0	28,486	1,286	29,773
63100-GS-Admin	1,943,011	0.338%	7,019	0	7,019	317	7,336
63420-CEO-Work Com	490,710	0.085%	1,773	0	1,773	80	1,853
63430-CEO-Liability	905,389	0.158%	3,270	0	3,270	148	3,418
63500-GS-Comm	1,622,381	0.282%	5,860	0	5,860	265	6,125
63600-GS-Veh Ops	1,927,267	0.336%	6,962	0	6,962	314	7,276
63700-GS-ITS	4,148,265	0.722%	14,985	0	14,985	677	15,661
63800-GS-Utilities	239,803	0.042%	866	0	866	39	905
90901-994-Prop10	1,017,830	0.177%	3,677	0	3,677	166	3,843
99000-Dept 990	87,187	0.015%	315	0	315	14	329
99999-Other	2,078	0.000%	8	0	8	0	8
CPU Subtotal	543,769,203	94.666%	1,964,228	0	1,964,228	88,695	2,052,923
Direct Billed				0	0		0
Total Allocated	574,409,199	100.000%	2,074,908	0	2,074,908	93,692	2,168,600

Allocation Basis: Cost Plan Unit Salaries & Benefits-County only

Source: FIN Expenditure Ledger

County of Santa Barbara

OMB 2 CFR Part 200 Cost Allocation Plan For Use in Fiscal Year 2020/21

Allocation Summary for 12000 County Executive

	Total	04 - Fiscal Mgmt Direct	05 - Fiscal Mgmt CountyWide
11000 BOS	81,363	70,876	10,487
13000 Cnty Counsel	44,750	14,122	30,629
21100 DA	86,104	184	85,920
21300 Child Supt Srvc	30,414	1,370	29,044
22100 Prob Svcs	121,562	7,040	114,523
22200 Prob Inst	52,682	3,051	49,631
23000 Pub Defend	43,038	2,777	40,260
25001 Grand Jury			
25002 Ct 0069 Svs	18,799	18,799	
31100 Fire	249,663	12,127	237,536
31200 OEM	2,980		2,980
32100 Sher-Coroner	272,031	2,255	269,776
32200 Sher-Custody	168,061	1,393	166,668
32230 Inmate Welfare	1,738	14	1,723
41100 PHD	224,425	14,716	209,708
41212 PHD-EMS	4,340		4,340
41400 CEO-HS	193	144	49
41500 PHD-EHS	20,842		20,842
41540 PHD-AS	13,910		13,910
41600 PHD-HM			
41814 PHD-TSAC	84		84
43000 Bwell	65,310	1,214	64,097
43100 MHSA	96,493	1,793	94,699
43200 ADP	7,363	137	7,226
44000 Soc Svcs	292,170	2,930	289,241
44001 IHSS			
44002 WIOA and WDB	4,106		4,106
51000 Ag Comm	21,097	4,404	16,693
52100 Parks	28,409		28,409
52371 PLCFD	4		4
53100 P&D	32,513	9,177	23,336
53200 P&D	6,272		6,272
53460 RDA IV Succ			
53500 P&D-Energy	2,649		2,649
53600 P&D-B&S	14,177		14,177
53641 P&D-Oil	1,753		1,753
54100 PW-Admin	16,743	7,126	9,618
54210 PW-Roads	53,840		53,840
54300 PW-Surveyor	3,331		3,331
54410 PW-Flood	20,435		20,435
54471 PW-Water	3,464		3,464
54478 PW-Proj Clnwtr	1,206		1,206
54500 PW-SWM	36,042		36,042

County of Santa Barbara

OMB 2 CFR Part 200 Cost Allocation Plan For Use in Fiscal Year 2020/21

Allocation Summary for 12000 County Executive

	Total	04 - Fiscal Mgmt Direct	05 - Fiscal Mgmt CountyWide
54560 PW-Lag San	9,215		9,215
55000 HCD	7,549		7,549
55600 HCD-CDBG	286	286	
55700 HCD-MEF	1,098		1,098
57000 CSD	7,459	4,030	3,429
61000 Aud-Cont	27,729	(573)	28,302
62100 CRA-Admin	3,494	481	3,014
62200 CRA-Elections	6,974		6,974
62300 CRA-Recorder	7,039		7,039
62400 CRA-Assessor	29,773		29,773
63100 GS-Admin	29,319	21,983	7,336
63200 GS-Purchasing	3,289		3,289
63300 GS-Fac Svcs	16,337		16,337
63420 CEO-Work Comp	(61,990)	(63,842)	1,853
63430 CEO-Liability	51,173	47,755	3,418
63500 GS-Comm	6,125		6,125
63600 GS-Veh Ops	7,276		7,276
63700 GS-ITS	15,661		15,661
63800 GS-Utilities	905		905
64000 Human Resources	27,534	12,194	15,340
65000 Treasurer	24,166	2,387	21,779
81000 SBC Retirement			
81500 LAFCO	(15,055)	(15,055)	
90901 994-Prop10	7,604	3,761	3,843
98000 No Co Jail	2,126	2,126	
99000 Dept 990	265	(64)	329
99999 Other	8		8
Direct Billed	245,194	245,194	
Total Allocated	2,604,910	436,310	2,168,600

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Santa Barbara County

Countywide Cost Allocation Plan

COUNTY COUNSEL

ALLOCATION DETAIL

Schedule 13000.100

County Counsel
[Cost Center 13000]

County Counsel is legal advisor to the Board of Supervisors, County Executive, and all County offices and departments. The department accumulates costs for both allowable and unallowable functions using the County's Financial Information Network (FIN).

The Plan allocates one allowable function for County Counsel: Legal Services. The areas of activity considered to be a general expense of County government, such as the enforcement and execution of legislation-related matters, assignments from the Board of Supervisors, and legal services for lawsuits against the State or Federal governments where the County is a plaintiff, are not allocated.

Revenues received for refunds or reimbursements reduces functional expenditures prior to the allocation of functional costs. Intrafund transfers and revenues received for allowable functions reduce the allocations.

County of Santa Barbara

OMB 2 CFR Part 200 Cost Allocation Plan For Use in Fiscal Year 2020/21
Costs to be allocated for 13000 County Counsel

	First Allocation	Second Allocation	Total
Department Expenditures:			
Salaries and Employee Benefits	8,112,773		8,112,773
Services and Supplies	402,635		402,635
Other Charges	203,184		203,184
Total Department Expenditures	8,718,592	0	8,718,592
Additions/Reallocations:			
00002-Structure Depreciation	29,051		29,051
12000-County Executive	42,567	2,183	44,750
61000-Auditor-Controller		53,420	53,420
63200-General Services-Purchasing		3,985	3,985
63300-General Services-Facilities Service		69,916	69,916
64000-Human Resources		56,102	56,102
65000-Treasurer		1,281	1,281
Total Additions/Reallocations	71,618	186,887	258,505
Total to be Allocated	8,790,210	186,887	8,977,097

County of Santa Barbara

OMB 2 CFR Part 200 Cost Allocation Plan For Use in Fiscal Year 2020/21

Functional Costs for 13000 County Counsel

	00 - Total	01 - General and Admin	02 - Legal Services	99 - General Government		
Department Expenditures						
Salaries and Employee Benefit	8,112,773	1,817,172	5,255,613	1,039,987		
Services and Supplies	402,635	305,356	88,085	9,195		
Other Charges	203,184	203,184				
Total Department Expenditures	8,718,592	2,325,712	5,343,698	1,049,182		
Cost Adjustments						
Oil Spill Litigation		(4,568)		4,568		
Total Cost Adjustments	8,718,592	2,321,144	5,343,698	1,053,750		
1st Addition/Reallocation						
00002-Structure Depreciation	29,051	29,051				
12000-County Executive	42,567	42,567				
1st Admin Reallocation		(2,392,762)	1,997,495	395,267		
Total 1st Addition/Reallocation	8,790,210		7,341,193	1,449,017		
2nd Addition/Reallocation						
12000-County Executive	2,183	2,183				
61000-Auditor-Controller	53,420	53,420				
63200-General Services-Purch	3,985	3,985				
63300-General Services-Facili	69,916	69,821	95			
64000-Human Resources	56,102	13,651	42,452			
65000-Treasurer	1,281	1,281				
2nd Admin Reallocation		(144,341)	120,497	23,844		
Total Allocated	8,977,097		7,504,236	1,472,861		

County of Santa Barbara

OMB 2 CFR Part 200 Cost Allocation Plan For Use in Fiscal Year 2020/21
13000 County Counsel
Detail Allocation for 02 Legal Services

	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
12000-Cnty Exec	76,139	1.425%	104,601	0	104,601	0	104,601
61000-Aud-Cont	57,630	1.079%	79,173	0	79,173	1,784	80,957
63200-GS-Purchasing	1,272	0.024%	1,748	0	1,748	39	1,787
63300-GS-Fac Svcs	65,756	1.231%	90,336	0	90,336	2,035	92,371
64000-Human Resourc	71,199	1.332%	97,814	0	97,814	2,204	100,017
65000-Treasurer	250,848	4.694%	344,616	(22,947)	321,669	7,764	329,433
Cost Center Subtotal	522,845	9.784%	718,287	(22,947)	695,340	13,827	709,167
11000-BOS	22,093	0.413%	30,352	0	30,352	684	31,036
21100-DA	8,622	0.161%	11,845	0	11,845	267	12,112
21300-Child Supt Srvc	1,625	0.030%	2,233	0	2,233	50	2,283
22100-Prob Svcs	101,233	1.894%	139,074	0	139,074	3,133	142,208
23000-Pub Defend	13,736	0.257%	18,870	0	18,870	425	19,295
25001-Grand Jury	16,384	0.307%	22,508	0	22,508	507	23,015
25002-Ct 0069 Svs	62,702	1.173%	86,141	0	86,141	1,941	88,081
31100-Fire	23,799	0.445%	32,696	0	32,696	737	33,432
32100-Sher-Coroner	346,081	6.476%	475,448	0	475,448	10,712	486,160
32200-Sher-Custody	21,135	0.396%	29,036	0	29,036	654	29,690
41100-PHD	77,092	1.443%	105,909	0	105,909	2,386	108,295
41212-PHD-EMS	9,155	0.171%	12,577	0	12,577	283	12,860
41400-CEO-HS	3,042	0.057%	4,179	0	4,179	94	4,273
41500-PHD-EHS	17,617	0.330%	24,202	0	24,202	545	24,747
41540-PHD-AS	10,321	0.193%	14,179	0	14,179	319	14,498
43000-Bwell	252,759	4.730%	347,241	(359,941)	(12,700)	7,823	(4,876)
44000-Soc Svcs	772,235	14.451%	1,060,899	(1,075,297)	(14,398)	23,902	9,505
44001-IHSS	3,080	0.058%	4,231	0	4,231	95	4,326
51000-Ag Comm	4,238	0.079%	5,822	0	5,822	131	5,954
52100-Parks	80,662	1.510%	110,814	0	110,814	2,497	113,310
53100-P&D	289,846	5.424%	398,192	(65,391)	332,801	8,971	341,772
53460-RDA IV Succ	3,330	0.062%	4,575	(11,919)	(7,344)	103	(7,241)
53500-P&D-Energy	8,354	0.156%	11,477	0	11,477	259	11,735
53600-P&D-B&S	129	0.002%	177	0	177	4	181
53642-P&D-F&G	92	0.002%	127	0	127	3	129
54100-PW-Admin	15,315	0.287%	21,039	0	21,039	474	21,513
54210-PW-Roads	70,683	1.323%	97,104	0	97,104	2,188	99,292
54300-PW-Surveyor	22,154	0.415%	30,435	0	30,435	686	31,121
54410-PW-Flood	95,217	1.782%	130,810	0	130,810	2,947	133,757
54471-PW-Water	9,975	0.187%	13,704	(20,163)	(6,459)	309	(6,150)
54500-PW-SWM	73,584	1.377%	101,090	(117,135)	(16,044)	2,278	(13,767)
54560-PW-Lag San	41,367	0.774%	56,830	0	56,830	1,280	58,110
55000-HCD	55,780	1.044%	76,631	0	76,631	1,727	78,357
55700-HCD-MEF	1,443	0.027%	1,982	(2,109)	(127)	45	(82)
62100-CRA-Admin	15,183	0.284%	20,858	0	20,858	470	21,328

County of Santa Barbara

OMB 2 CFR Part 200 Cost Allocation Plan For Use in Fiscal Year 2020/21
13000 County Counsel
Detail Allocation for 02 Legal Services

	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
62200-CRA-Elections	55,887	1.046%	76,778	0	76,778	1,730	78,508
63100-GS-Admin	24,563	0.460%	33,744	0	33,744	760	34,504
63420-CEO-Work Com	49,617	0.929%	68,164	(62,642)	5,522	1,536	7,058
63430-CEO-Liability	1,684,292	31.519%	2,313,887	(2,397,134)	(83,247)	52,133	(31,114)
63500-GS-Comm	305	0.006%	419	0	419	9	429
81000-SBC Retirement	4,543	0.085%	6,241	(6,338)	(97)	141	44
81500-LAFCO	17,344	0.325%	23,827	(24,906)	(1,078)	537	(542)
83270-Goleta Cem Dist	516	0.010%	709	(1,260)	(551)	16	(535)
83630-CSFPD	1,216	0.023%	1,671	0	1,671	38	1,708
83650-MFPD	915	0.017%	1,257	0	1,257	28	1,285
86100-SBCAG	100,165	1.874%	137,607	(132,404)	5,203	3,100	8,304
87100-APCD	89,586	1.677%	123,074	(119,650)	3,423	2,773	6,196
90901-994-Prop10	8,433	0.158%	11,586	(13,491)	(1,905)	261	(1,644)
98000-No Co Jail	64,115	1.200%	88,082	0	88,082	1,985	90,066
99999-Other	169,293	3.168%	232,576	0	232,576	5,240	237,816
CPU Subtotal	4,820,853	90.216%	6,622,906	(4,409,780)	2,213,128	149,217	2,362,344
Direct Billed				4,432,727	4,432,727		4,432,727
Total Allocated	5,343,698	100.000%	7,341,193	0	7,341,195	163,043	7,504,238

Allocation Basis: Direct charges assigned in FIN

Source: FIN Expenditure Ledger

County of Santa Barbara

OMB 2 CFR Part 200 Cost Allocation Plan For Use in Fiscal Year 2020/21

Allocation Summary for 13000 County Counsel

	Total	02 - Legal Services
11000 BOS	31,036	31,036
12000 Cnty Exec	104,601	104,601
21100 DA	12,112	12,112
21300 Child Supt Srvc	2,283	2,283
22100 Prob Svcs	142,208	142,208
23000 Pub Defend	19,295	19,295
25001 Grand Jury	23,015	23,015
25002 Ct 0069 Svs	88,081	88,081
31100 Fire	33,432	33,432
32100 Sher-Coroner	486,160	486,160
32200 Sher-Custody	29,690	29,690
41100 PHD	108,295	108,295
41212 PHD-EMS	12,860	12,860
41400 CEO-HS	4,273	4,273
41500 PHD-EHS	24,747	24,747
41540 PHD-AS	14,498	14,498
43000 Bwell	(4,876)	(4,876)
44000 Soc Svcs	9,505	9,505
44001 IHSS	4,326	4,326
51000 Ag Comm	5,954	5,954
52100 Parks	113,310	113,310
53100 P&D	341,772	341,772
53460 RDA IV Succ	(7,241)	(7,241)
53500 P&D-Energy	11,735	11,735
53600 P&D-B&S	181	181
53641 P&D-Oil		
53642 P&D-F&G	129	129
54100 PW-Admin	21,513	21,513
54210 PW-Roads	99,292	99,292
54300 PW-Surveyor	31,121	31,121
54410 PW-Flood	133,757	133,757
54471 PW-Water	(6,150)	(6,150)
54500 PW-SWM	(13,767)	(13,767)
54560 PW-Lag San	58,110	58,110
55000 HCD	78,357	78,357
55700 HCD-MEF	(82)	(82)
61000 Aud-Cont	80,957	80,957
62100 CRA-Admin	21,328	21,328
62200 CRA-Elections	78,508	78,508
63100 GS-Admin	34,504	34,504
63200 GS-Purchasing	1,787	1,787
63300 GS-Fac Svcs	92,371	92,371
63420 CEO-Work Comp	7,058	7,058

County of Santa Barbara

OMB 2 CFR Part 200 Cost Allocation Plan For Use in Fiscal Year 2020/21

Allocation Summary for 13000 County Counsel

	Total	02 - Legal Services
63430 CEO-Liability	(31,114)	(31,114)
63500 GS-Comm	429	429
64000 Human Resources	100,017	100,017
65000 Treasurer	329,433	329,433
81000 SBC Retirement	44	44
81500 LAFCO	(542)	(542)
83270 Goleta Cem Dist	(535)	(535)
83630 CSFPD	1,708	1,708
83650 MFPD	1,285	1,285
84640 Goleta SD		
86100 SBCAG	8,304	8,304
87100 APCD	6,196	6,196
90901 994-Prop10	(1,644)	(1,644)
98000 No Co Jail	90,066	90,066
99999 Other	237,816	237,816
Direct Billed	4,432,725	4,432,725
Total Allocated	7,504,236	7,504,236

Santa Barbara County

Countywide Cost Allocation Plan

AUDITOR-CONTROLLER

ALLOCATION DETAIL

Auditor-Controller
[Cost Center 61000]

The Auditor-Controller's Office provides a variety of financial services to both County departments and special districts. The department accumulates costs for both allowable and unallowable functions using the County's Financial Information Network (FIN).

The Plan treats costs related to areas of activity considered a general expense of County government, such as property tax accounting, as unallowable.

Revenues received for refunds or reimbursements reduces functional expenditures prior to the allocation of functional costs. Intrafund transfers and revenues received for allowable functions reduce the allocations.

The Plan allocates costs for these allowable Auditor-Controller functions:

Directly Identified Special Projects: This function includes costs of grant auditing and accounting, fee and fine schedule preparation, cost analysis studies, indirect cost rate determination, welfare accounting, workers' compensation accounting, and other projects. Direct charges accumulated in FIN provide the allocation basis for these costs.

Financial Reporting: The Auditor-Controller compiles the recommended budget for adoption by the Board of Supervisors and compiles the County's Final Budget. This division of the office also prepares the Countywide Cost Allocation Plan, the County's Annual Financial Report, and various other State and County reports. These costs are allocated based on cost plan unit salary and benefit expenditures.

Fixed Assets Inventory Control: The Auditor-Controller maintains a capital asset management system for all general fixed assets of the County. The plan allocates these costs based on the number of equipment items per cost plan unit.

Financial Accounting: This function includes disbursement of funds for claims on the County, maintenance of accounting records, and bank activity charges, and processing of various financial documents. These costs are allocated based on the number of lines of transactions processed in FIN.

Customer Support: This function includes costs for the daily operation of the County's Financial Information System and the Customer Support function. The plan allocates these costs based on cost plan unit salary and benefit expenditures.

Internal Audit: The Internal Audit division performs both compliance and financial audits for County departments, County special districts, and independent special districts. Internal Audit costs having countywide benefits are allocated based on cost plan unit salary and benefit expenditures; direct charges accumulated in FIN provide the basis for allocating the costs of specific audits. Direct billings by Internal Audit reduce grantee allocations.

Single Audit: Internal Audit incurs the cost of the County's Single Audit through payments to an external auditor. These costs are allocated based on the previous years' Schedule of Expenditures of Federal Awards.

Payroll Accounting: The Auditor-Controller department maintains and operates the County's bi-weekly payroll system, verifies the accuracy of departmental payroll reporting, prepares payroll warrants, and maintains various employee information databases. These costs also include a portion of the bank activity charges. The plan allocates these costs based on the average number of employees by CPU during the fiscal year.

County of Santa Barbara

OMB 2 CFR Part 200 Cost Allocation Plan For Use in Fiscal Year 2020/21
Costs to be allocated for 61000 Auditor-Controller

	First Allocation	Second Allocation	Total
Department Expenditures:			
Salaries and Employee Benefits	7,496,519		7,496,519
Services and Supplies	608,872		608,872
Other Charges	271,698		271,698
Total Department Expenditures	8,377,089	0	8,377,089
Cost Adjustments:			
Apportionment of Customer Support Fees	(7,145)		(7,145)
Cal Card	(55,806)		(55,806)
Subpoena Records	(90)		(90)
Unclaimed FSA	(31,899)		(31,899)
Total Cost Adjustments	(94,940)	0	(94,940)
Additions/Reallocations:			
00001-Equipment and Software Depreciat	19,120		19,120
00002-Structure Depreciation	34,675		34,675
12000-County Executive	26,351	1,378	27,729
13000-County Counsel	79,173	1,784	80,957
63200-General Services-Purchasing		6,704	6,704
63300-General Services-Facilities Service		85,566	85,566
64000-Human Resources		64,305	64,305
65000-Treasurer		1,732	1,732
Total Additions/Reallocations	159,319	161,467	320,787
Total to be Allocated	8,441,468	161,467	8,602,935

County of Santa Barbara

OMB 2 CFR Part 200 Cost Allocation Plan For Use in Fiscal Year 2020/21

Functional Costs for 61000 Auditor-Controller

	00 - Total	01 - General and Admin	02 - Direct Identify	03 - Financial	04 - Fixed Asset	05 - Financial
Department Expenditures						
Salaries and Employee Benefit	7,496,519	1,626,720	152,664	780,727	41,177	1,565,862
Services and Supplies	608,872	227,030		167,802		37,956
Other Charges	271,698	219,716		12,534		13,178
Total Department Expenditures	8,377,089	2,073,467	152,664	961,063	41,177	1,616,996
Cost Adjustments						
Apportionment of Customer S	(7,145)					
Cal Card	(55,806)					(55,806)
Single Audit Costs				(45,500)		
Subpoena Records	(90)					
Unclaimed FSA	(31,899)	(31,899)				
Total Cost Adjustments	8,282,149	2,041,568	152,664	915,563	41,177	1,561,190
1st Addition/Reallocation						
00001-Equipment and Softwar	19,120	19,120				
00002-Structure Depreciation	34,675	34,675				
12000-County Executive	26,351	26,351				
13000-County Counsel	79,173	79,173				
1st Admin Reallocation		(2,200,887)	57,241	292,734	15,439	587,122
Total 1st Addition/Reallocation	8,441,468		209,905	1,208,297	56,617	2,148,311
2nd Addition/Reallocation						
12000-County Executive	1,378	1,378				
13000-County Counsel	1,784	1,784				
63200-General Services-Purch	6,704	6,704				
63300-General Services-Facili	85,566	85,566				
64000-Human Resources	64,305	64,305				
65000-Treasurer	1,732	1,732				
2nd Admin Reallocation		(161,468)	4,200	21,476	1,133	43,074
Total Allocated	8,602,935		214,105	1,229,774	57,749	2,191,385

County of Santa Barbara

OMB 2 CFR Part 200 Cost Allocation Plan For Use in Fiscal Year 2020/21

Functional Costs for 61000 Auditor-Controller

	06 - Customer	07 - Internal Audit-	08 - Internal Audit-Direct	09 - Single Audit	10 - Payroll	99 - General
Department Expenditures						
Salaries and Employee Benefit	90,256	562,603	45,087	16,983	1,064,351	1,550,088
Services and Supplies		66,327			65,895	43,862
Other Charges	672	8,745			8,390	8,462
Total Department Expenditures	90,928	637,676	45,087	16,983	1,138,635	1,602,412
Cost Adjustments						
Apportionment of Customer S	(7,145)					
Cal Card						
Single Audit Costs				45,500		
Subpoena Records					(90)	
Unclaimed FSA						
Total Cost Adjustments	83,784	637,676	45,087	62,483	1,138,545	1,602,412
1st Addition/Reallocation						
00001-Equipment and Softwar						
00002-Structure Depreciation						
12000-County Executive						
13000-County Counsel						
1st Admin Reallocation	33,842	210,949	16,905	6,368	399,079	581,207
Total 1st Addition/Reallocation	117,625	848,625	61,992	68,851	1,537,625	2,183,619
2nd Addition/Reallocation						
12000-County Executive						
13000-County Counsel						
63200-General Services-Purch						
63300-General Services-Facili						
64000-Human Resources						
65000-Treasurer						
2nd Admin Reallocation	2,483	15,476	1,240	467	29,278	42,640
Total Allocated	120,108	864,101	63,233	69,318	1,566,903	2,226,259

County of Santa Barbara

OMB 2 CFR Part 200 Cost Allocation Plan For Use in Fiscal Year 2020/21
61000 Auditor-Controller
Detail Allocation for 02 Direct Identify

	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
63200-GS-Purchasing	150	0.098%	206	0	206	4	210
63300-GS-Fac Svcs	743	0.487%	1,021	0	1,021	20	1,042
64000-Human Resourc	14,842	9.722%	20,407	0	20,407	408	20,815
65000-Treasurer	711	0.466%	977	0	977	20	997
Cost Center Subtotal	16,445	10.772%	22,611	0	22,611	452	23,063
11000-BOS	727	0.477%	1,000	0	1,000	20	1,020
21100-DA	5,857	3.837%	8,054	0	8,054	161	8,215
22100-Prob Svcs	1,236	0.810%	1,700	0	1,700	34	1,734
22200-Prob Inst	57	0.037%	78	0	78	2	79
31100-Fire	44,274	29.001%	60,874	0	60,874	1,218	62,092
32100-Sher-Coroner	10,323	6.762%	14,193	0	14,193	284	14,477
32200-Sher-Custody	6,377	4.178%	8,769	0	8,769	175	8,944
32230-Inmate Welfare	66	0.043%	91	0	91	2	92
41100-PHD	9,640	6.315%	13,255	0	13,255	265	13,520
41212-PHD-EMS	200	0.131%	274	0	274	5	280
41500-PHD-EHS	958	0.628%	1,317	0	1,317	26	1,344
41540-PHD-AS	639	0.419%	879	0	879	18	897
41814-PHD-TSAC	4	0.003%	5	0	5	0	5
43000-Bwell	698	0.457%	960	0	960	19	979
43100-MHSA	1,031	0.675%	1,418	0	1,418	28	1,446
43200-ADP	79	0.052%	108	0	108	2	110
44000-Soc Svcs	622	0.407%	855	0	855	17	872
44002-WIOA and WD	9	0.006%	12	0	12	0	12
51000-Ag Comm	2,845	1.863%	3,911	0	3,911	78	3,990
52100-Parks	1,609	1.054%	2,213	0	2,213	44	2,257
54100-PW-Admin	872	0.571%	1,198	0	1,198	24	1,222
54210-PW-Roads	4,880	3.196%	6,709	0	6,709	134	6,843
54300-PW-Surveyor	302	0.198%	415	0	415	8	423
54410-PW-Flood	3,214	2.105%	4,419	0	4,419	88	4,507
54471-PW-Water	314	0.206%	432	0	432	9	440
54478-PW-Proj Clnwtr	109	0.072%	150	0	150	3	153
54500-PW-SWM	7,960	5.214%	10,945	0	10,945	219	11,164
54560-PW-Lag San	895	0.587%	1,231	0	1,231	25	1,256
55000-HCD	3,143	2.059%	4,322	0	4,322	86	4,408
57000-CSD	1,958	1.282%	2,692	0	2,692	54	2,746
62100-CRA-Admin	483	0.316%	664	0	664	13	677
62200-CRA-Elections	1,117	0.732%	1,536	0	1,536	31	1,567
62300-CRA-Recorder	1,128	0.739%	1,551	0	1,551	31	1,582
62400-CRA-Assessor	4,770	3.124%	6,558	0	6,558	131	6,689
63100-GS-Admin	(259)	-0.170%	(356)	0	(356)	(7)	(363)
63420-CEO-Work Com	995	0.652%	1,368	0	1,368	27	1,395
63500-GS-Comm	278	0.182%	383	0	383	8	390

County of Santa Barbara

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61000 Auditor-Controller

Detail Allocation for 02 Direct Identify

	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
63600-GS-Veh Ops	331	0.217%	455	0	455	9	464
63700-GS-ITS	712	0.466%	979	0	979	20	998
63800-GS-Utilities	41	0.027%	57	0	57	1	58
80100-Law Library	28	0.019%	39	0	39	1	40
81000-SBC Retirement	533	0.349%	733	0	733	15	748
81500-LAFCO	1,930	1.265%	2,654	0	2,654	53	2,707
83260-Carp Cem Dist	258	0.169%	355	0	355	7	362
83270-Goleta Cem Dist	1,176	0.771%	1,618	0	1,618	32	1,650
83280-Guadalupe Cem	1,695	1.110%	2,330	0	2,330	47	2,377
83630-CSFPD	647	0.424%	889	0	889	18	907
84160-MVMD	142	0.093%	195	0	195	4	199
84400-CVRD	608	0.398%	836	0	836	17	853
85100-IVRPD	481	0.315%	661	0	661	13	674
85215-Summ San Dist	129	0.085%	177	0	177	4	181
90901-994-Prop10	7,119	4.663%	9,788	0	9,788	196	9,984
98000-No Co Jail	979	0.641%	1,346	0	1,346	27	1,373
CPU Subtotal	136,219	89.228%	187,294	0	187,294	3,747	191,041
Direct Billed				0	0		0
Total Allocated	152,664	100.000%	209,905	0	209,905	4,200	214,105

Allocation Basis: Direct charges assigned in FIN

Source: FIN Expenditure Ledger

County of Santa Barbara

OMB 2 CFR Part 200 Cost Allocation Plan For Use in Fiscal Year 2020/21
61000 Auditor-Controller
Detail Allocation for 03 Financial Reporting

	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
12000-Cnty Exec	4,314,279	0.755%	9,126	0	9,126	0	9,126
13000-Cnty Counsel	8,112,773	1.420%	17,161	0	17,161	0	17,161
63200-GS-Purchasing	871,301	0.153%	1,843	0	1,843	33	1,877
63300-GS-Fac Svcs	4,327,398	0.758%	9,154	0	9,154	166	9,320
64000-Human Resourc	4,063,199	0.711%	8,595	0	8,595	156	8,751
65000-Treasurer	5,768,806	1.010%	12,203	0	12,203	222	12,424
Cost Center Subtotal	27,457,755	4.807%	58,080	0	58,080	578	58,658
11000-BOS	2,777,866	0.486%	5,876	0	5,876	107	5,983
21100-DA	22,758,005	3.984%	48,139	0	48,139	875	49,014
21300-Child Supt Srvc	7,693,074	1.347%	16,273	0	16,273	296	16,569
22100-Prob Svcs	30,334,228	5.310%	64,165	0	64,165	1,166	65,331
22200-Prob Inst	13,146,134	2.301%	27,808	0	27,808	505	28,313
23000-Pub Defend	10,663,973	1.867%	22,557	0	22,557	410	22,967
31100-Fire	62,917,446	11.014%	133,087	0	133,087	2,418	135,505
31200-OEM	789,329	0.138%	1,670	0	1,670	30	1,700
32100-Sher-Coroner	71,457,042	12.509%	151,151	0	151,151	2,746	153,897
32200-Sher-Custody	44,146,293	7.728%	93,381	0	93,381	1,697	95,078
32230-Inmate Welfare	456,432	0.080%	965	0	965	18	983
41100-PHD	55,546,657	9.724%	117,496	0	117,496	2,135	119,631
41212-PHD-EMS	1,149,510	0.201%	2,432	0	2,432	44	2,476
41400-CEO-HS	12,904	0.002%	27	0	27	1	28
41500-PHD-EHS	5,520,543	0.966%	11,677	0	11,677	212	11,890
41540-PHD-AS	3,684,308	0.645%	7,793	0	7,793	142	7,935
41814-PHD-TSAC	22,359	0.004%	47	0	47	1	48
43000-Bwell	16,977,617	2.972%	35,912	0	35,912	653	36,565
43100-MHSA	25,083,525	4.391%	53,058	0	53,058	964	54,022
43200-ADP	1,914,121	0.335%	4,049	0	4,049	74	4,122
44000-Soc Svcs	76,612,804	13.412%	162,057	0	162,057	2,944	165,001
44002-WIOA and WD	1,087,447	0.190%	2,300	0	2,300	42	2,342
51000-Ag Comm	4,421,674	0.774%	9,353	0	9,353	170	9,523
52100-Parks	7,524,911	1.317%	15,917	0	15,917	289	16,206
52371-PLCFD	996	0.000%	2	0	2	0	2
53100-P&D	6,181,047	1.082%	13,075	0	13,075	238	13,312
53200-P&D	1,661,396	0.291%	3,514	0	3,514	64	3,578
53500-P&D-Energy	701,784	0.123%	1,484	0	1,484	27	1,511
53600-P&D-B&S	3,755,126	0.657%	7,943	0	7,943	144	8,087
53641-P&D-Oil	464,429	0.081%	982	0	982	18	1,000
54100-PW-Admin	2,547,476	0.446%	5,389	0	5,389	98	5,487
54210-PW-Roads	14,260,796	2.497%	30,165	0	30,165	548	30,713
54300-PW-Surveyor	882,221	0.154%	1,866	0	1,866	34	1,900
54410-PW-Flood	5,412,659	0.948%	11,449	0	11,449	208	11,657
54471-PW-Water	917,658	0.161%	1,941	0	1,941	35	1,976

County of Santa Barbara

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61000 Auditor-Controller
Detail Allocation for 03 Financial Reporting

	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
54478-PW-Proj Clnwtr	319,369	0.056%	676	0	676	12	688
54500-PW-SWM	9,546,702	1.671%	20,194	0	20,194	367	20,561
54560-PW-Lag San	2,440,912	0.427%	5,163	0	5,163	94	5,257
55000-HCD	1,999,498	0.350%	4,229	0	4,229	77	4,306
55700-HCD-MEF	290,800	0.051%	615	0	615	11	626
57000-CSD	908,213	0.159%	1,921	0	1,921	35	1,956
62100-CRA-Admin	798,250	0.140%	1,689	0	1,689	31	1,719
62200-CRA-Elections	1,847,130	0.323%	3,907	0	3,907	71	3,978
62300-CRA-Recorder	1,864,586	0.326%	3,944	0	3,944	72	4,016
62400-CRA-Assessor	7,886,031	1.381%	16,681	0	16,681	303	16,984
63100-GS-Admin	1,943,011	0.340%	4,110	0	4,110	75	4,185
63420-CEO-Work Com	490,710	0.086%	1,038	0	1,038	19	1,057
63430-CEO-Liability	905,389	0.159%	1,915	0	1,915	35	1,950
63500-GS-Comm	1,622,381	0.284%	3,432	0	3,432	62	3,494
63600-GS-Veh Ops	1,927,267	0.337%	4,077	0	4,077	74	4,151
63700-GS-ITS	4,148,265	0.726%	8,775	0	8,775	159	8,934
63800-GS-Utilities	239,803	0.042%	507	0	507	9	516
90901-994-Prop10	1,017,830	0.178%	2,153	0	2,153	39	2,192
99000-Dept 990	87,187	0.015%	184	0	184	3	188
99999-Other	2,078	0.000%	4	0	4	0	4
CPU Subtotal	543,769,203	95.193%	1,150,217	0	1,150,217	20,899	1,171,116
Direct Billed				0	0		0
Total Allocated	571,226,959	100.000%	1,208,297	0	1,208,297	21,476	1,229,774

Allocation Basis: Cost Plan Unit Salaries & Benefits-County only

Source: FIN Expenditure Ledger

County of Santa Barbara

OMB 2 CFR Part 200 Cost Allocation Plan For Use in Fiscal Year 2020/21
61000 Auditor-Controller
Detail Allocation for 04 Fixed Asset Accounting

	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
12000-Cnty Exec	45	1.349%	764	0	764	0	764
13000-Cnty Counsel	1	0.043%	24	0	25	0	25
63200-GS-Purchasing	3	0.100%	56	0	56	1	58
63300-GS-Fac Svcs	44	1.298%	735	0	735	15	750
64000-Human Resourc	16	0.483%	273	0	273	6	279
65000-Treasurer	26	0.784%	444	0	444	9	453
Cost Center Subtotal	136	4.057%	2,297	0	2,297	31	2,327
11000-BOS	5	0.152%	86	0	86	2	88
21100-DA	41	1.238%	701	0	701	14	715
21300-Child Supt Srvc	10	0.305%	173	0	173	4	176
22100-Prob Svcs	19	0.557%	315	0	315	6	322
22200-Prob Inst	30	0.895%	507	0	507	10	517
23000-Pub Defend	22	0.668%	378	0	378	8	386
25001-Grand Jury	1	0.020%	11	0	11	0	12
31100-Fire	352	10.496%	5,943	0	5,943	121	6,063
31200-OEM	27	0.801%	454	0	454	9	463
32100-Sher-Coroner	317	9.458%	5,355	0	5,355	109	5,463
32200-Sher-Custody	65	1.937%	1,097	0	1,097	22	1,119
32230-Inmate Welfare	6	0.179%	101	0	101	2	103
41100-PHD	159	4.744%	2,686	0	2,686	54	2,740
41212-PHD-EMS	29	0.852%	483	0	483	10	492
41400-CEO-HS	1	0.030%	17	0	17	0	17
41500-PHD-EHS	6	0.188%	106	0	106	2	109
41540-PHD-AS	28	0.836%	473	0	473	10	483
43000-Bwell	20	0.591%	334	0	334	7	341
43100-MHSA	38	1.126%	637	0	637	13	650
43200-ADP	0	0.007%	4	0	4	0	4
44000-Soc Svcs	87	2.594%	1,469	0	1,469	30	1,498
51000-Ag Comm	33	0.972%	550	0	550	11	562
52100-Parks	265	7.897%	4,471	0	4,471	91	4,562
53100-P&D	7	0.197%	111	0	111	2	114
53200-P&D	1	0.021%	12	0	12	0	12
53500-P&D-Energy	1	0.036%	21	0	21	0	21
53600-P&D-B&S	10	0.310%	176	0	176	4	179
54100-PW-Admin	23	0.678%	384	0	384	8	392
54210-PW-Roads	595	17.745%	10,046	0	10,046	204	10,250
54221-GS-Airports	10	0.299%	169	0	169	3	172
54300-PW-Surveyor	9	0.278%	157	0	157	3	160
54410-PW-Flood	195	5.810%	3,289	0	3,289	67	3,356
54471-PW-Water	0	0.005%	3	0	3	0	3
54478-PW-Proj Clnwtr	2	0.062%	35	0	35	1	36
54500-PW-SWM	321	9.592%	5,431	0	5,431	110	5,541

County of Santa Barbara

OMB 2 CFR Part 200 Cost Allocation Plan For Use in Fiscal Year 2020/21
61000 Auditor-Controller
Detail Allocation for 04 Fixed Asset Accounting

	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
54560-PW-Lag San	269	8.032%	4,547	0	4,547	92	4,640
55000-HCD	3	0.093%	53	0	53	1	54
57000-CSD	9	0.260%	147	0	147	3	150
62100-CRA-Admin	3	0.090%	51	0	51	1	52
62200-CRA-Elections	30	0.898%	508	0	508	10	518
62300-CRA-Recorder	25	0.736%	417	0	417	8	425
62400-CRA-Assessor	30	0.885%	501	0	501	10	511
63100-GS-Admin	13	0.383%	217	0	217	4	221
63420-CEO-Work Com	0	0.007%	4	0	4	0	4
63500-GS-Comm	1	0.038%	22	0	22	0	22
63600-GS-Veh Ops	5	0.148%	84	0	84	2	86
63700-GS-ITS	2	0.053%	30	0	30	1	31
80100-Law Library	3	0.086%	49	0	49	1	50
81500-LAFCO	0	0.001%	1	0	1	0	1
86100-SBCAG	1	0.025%	14	0	14	0	15
87100-APCD	2	0.060%	34	0	34	1	34
90901-994-Prop10	2	0.060%	34	0	34	1	34
99000-Dept 990	3	0.099%	56	0	56	1	57
99520-Parks Capital	28	0.836%	473	0	473	10	483
99630-Capital Outlay	8	0.239%	135	0	135	3	138
99999-Other	45	1.345%	761	0	761	15	777
CPU Subtotal	3,215	95.943%	54,320	0	54,320	1,102	55,422
Direct Billed				0	0		0
Total Allocated	3,351	100.000%	56,617	0	56,617	1,133	57,749

Allocation Basis: Number of Active Capital Assets

Source: Capital Asset Inventory System

County of Santa Barbara

OMB 2 CFR Part 200 Cost Allocation Plan For Use in Fiscal Year 2020/21
61000 Auditor-Controller
Detail Allocation for 05 Financial Accounting

	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
12000-Cnty Exec	3,400	0.428%	9,193	0	9,193	0	9,193
13000-Cnty Counsel	2,793	0.352%	7,551	0	7,551	0	7,551
63200-GS-Purchasing	442	0.056%	1,196	0	1,196	24	1,220
63300-GS-Fac Svcs	15,309	1.927%	41,388	0	41,388	836	42,224
64000-Human Resourc	2,225	0.280%	6,016	0	6,016	122	6,138
65000-Treasurer	5,225	0.658%	14,125	0	14,125	285	14,411
Cost Center Subtotal	29,395	3.699%	79,469	0	79,469	1,268	80,736
11000-BOS	1,424	0.179%	3,850	0	3,850	78	3,928
21100-DA	7,765	0.977%	20,992	0	20,992	424	21,417
21300-Child Supt Srvc	1,625	0.205%	4,393	0	4,393	89	4,482
22100-Prob Svcs	12,609	1.587%	34,089	0	34,089	689	34,778
22200-Prob Inst	3,962	0.499%	10,712	0	10,712	216	10,928
23000-Pub Defend	1,938	0.244%	5,240	0	5,240	106	5,346
25001-Grand Jury	978	0.123%	2,644	0	2,644	53	2,697
25002-Ct 0069 Svs	2,934	0.369%	7,931	0	7,931	160	8,092
31100-Fire	24,157	3.040%	65,308	0	65,308	1,320	66,628
31200-OEM	2,456	0.309%	6,641	0	6,641	134	6,775
32100-Sher-Coroner	46,641	5.869%	126,092	0	126,092	2,548	128,640
32200-Sher-Custody	17,327	2.181%	46,843	0	46,843	947	47,790
32230-Inmate Welfare	1,615	0.203%	4,366	0	4,366	88	4,454
41100-PHD	65,673	8.264%	177,544	0	177,544	3,588	181,132
41212-PHD-EMS	2,749	0.346%	7,432	0	7,432	150	7,582
41400-CEO-HS	229	0.029%	620	0	620	13	633
41500-PHD-EHS	5,730	0.721%	15,492	0	15,492	313	15,805
41540-PHD-AS	13,616	1.713%	36,810	0	36,810	744	37,553
41814-PHD-TSAC	168	0.021%	455	0	455	9	464
43000-Bwell	18,596	2.340%	50,273	0	50,273	1,016	51,289
43100-MHSA	49,966	6.288%	135,082	0	135,082	2,730	137,812
43200-ADP	4,748	0.598%	12,837	0	12,837	259	13,097
44000-Soc Svcs	35,748	4.499%	96,644	0	96,644	1,953	98,597
44001-IHSS	675	0.085%	1,825	0	1,825	37	1,862
44002-WIOA and WD	2,570	0.323%	6,948	0	6,948	140	7,088
51000-Ag Comm	3,650	0.459%	9,868	0	9,868	199	10,068
52100-Parks	32,888	4.139%	88,913	0	88,913	1,797	90,710
52371-PLCFD	52	0.007%	141	0	141	3	143
53100-P&D	37,183	4.679%	100,523	0	100,523	2,031	102,555
53200-P&D	1,624	0.204%	4,390	0	4,390	89	4,479
53460-RDA IV Succ	35	0.004%	95	0	95	2	97
53500-P&D-Energy	1,207	0.152%	3,263	0	3,263	66	3,329
53600-P&D-B&S	25,580	3.219%	69,156	0	69,156	1,397	70,554
53641-P&D-Oil	832	0.105%	2,249	0	2,249	45	2,295
53642-P&D-F&G	124	0.016%	335	0	335	7	342

County of Santa Barbara

OMB 2 CFR Part 200 Cost Allocation Plan For Use in Fiscal Year 2020/21

61000 Auditor-Controller

Detail Allocation for 05 Financial Accounting

	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
53643-P&D-FE	58	0.007%	157	0	157	3	160
53644-P&D-LFC	34	0.004%	92	0	92	2	94
53645-P&D-CREF	78	0.010%	211	0	211	4	215
54100-PW-Admin	2,229	0.281%	6,025	0	6,025	122	6,147
54210-PW-Roads	111,959	14.089%	302,679	0	302,679	6,116	308,795
54221-GS-Airports	128	0.016%	346	0	346	7	353
54300-PW-Surveyor	911	0.115%	2,463	0	2,463	50	2,513
54410-PW-Flood	16,080	2.024%	43,472	0	43,472	878	44,350
54471-PW-Water	1,640	0.206%	4,432	0	4,433	90	4,522
54478-PW-Proj Clnwtr	1,171	0.147%	3,166	0	3,166	64	3,230
54500-PW-SWM	12,812	1.612%	34,636	0	34,636	700	35,336
54560-PW-Lag San	4,348	0.547%	11,755	0	11,755	238	11,993
55000-HCD	1,279	0.161%	3,458	0	3,458	70	3,528
55200-HCD-AH	651	0.082%	1,760	0	1,760	36	1,796
55300-HCD-Home Pro	257	0.032%	695	0	695	14	709
55400-HCD-OCFD	339	0.043%	916	0	916	19	935
55460-Housing Agency	94	0.012%	254	0	254	5	259
55600-HCD-CDBG	482	0.061%	1,303	0	1,303	26	1,329
55700-HCD-MEF	1,181	0.149%	3,193	0	3,193	65	3,258
57000-CSD	265	0.033%	716	0	716	14	731
62100-CRA-Admin	184	0.023%	498	0	498	10	508
62200-CRA-Elections	3,184	0.401%	8,608	0	8,608	174	8,782
62300-CRA-Recorder	1,419	0.179%	3,835	0	3,835	78	3,913
62400-CRA-Assessor	1,265	0.159%	3,421	0	3,421	69	3,490
63100-GS-Admin	695	0.087%	1,878	0	1,878	38	1,916
63410-CEO-Med Mal	35	0.004%	95	0	95	2	97
63420-CEO-Work Com	2,646	0.333%	7,153	0	7,153	145	7,298
63430-CEO-Liability	1,678	0.211%	4,536	0	4,536	92	4,628
63500-GS-Comm	3,376	0.425%	9,127	0	9,127	184	9,311
63600-GS-Veh Ops	17,717	2.230%	47,898	0	47,898	968	48,866
63700-GS-ITS	2,842	0.358%	7,683	0	7,683	155	7,839
63800-GS-Utilities	1,175	0.148%	3,177	0	3,177	64	3,241
64332-HR-Unemp SI	38	0.005%	103	0	103	2	105
64333-HR-Dent SI	356	0.045%	962	0	962	19	982
80100-Law Library	833	0.105%	2,252	0	2,252	46	2,298
81000-SBC Retirement	5,494	0.691%	14,853	0	14,853	300	15,153
81100-SBC OPEB	1,234	0.155%	3,336	0	3,336	67	3,404
81500-LAFCO	621	0.078%	1,679	0	1,679	34	1,713
83260-Carp Cem Dist	1,235	0.155%	3,339	(3,343)	(4)	67	63
83270-Goleta Cem Dist	1,762	0.222%	4,764	(6,528)	(1,764)	96	(1,668)
83280-Guadalupe Cem	1,398	0.176%	3,779	(4,502)	(723)	76	(646)
83480-IVCSD	985	0.124%	2,663	(500)	2,163	54	2,217
83490-Los Olivos CSD	71	0.009%	192	(2,000)	(1,808)	4	(1,804)

County of Santa Barbara

OMB 2 CFR Part 200 Cost Allocation Plan For Use in Fiscal Year 2020/21
61000 Auditor-Controller
Detail Allocation for 05 Financial Accounting

	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
83630-CSFPD	4,319	0.544%	11,676	(13,340)	(1,664)	236	(1,428)
83650-MFPD	4,103	0.516%	11,092	(12,454)	(1,362)	224	(1,137)
84160-MVMD	1,200	0.151%	3,244	(3,772)	(528)	66	(462)
84400-CVRD	1,233	0.155%	3,333	(5,156)	(1,823)	67	(1,755)
85100-IVRPD	8,005	1.007%	21,641	0	21,641	437	22,079
85215-Summ San Dist	1,335	0.168%	3,609	(4,081)	(472)	73	(399)
86100-SBCAG	5,311	0.668%	14,358	0	14,358	290	14,648
87100-APCD	3,552	0.447%	9,603	0	9,603	194	9,797
90901-994-Prop10	2,099	0.264%	5,675	0	5,675	115	5,789
98000-No Co Jail	625	0.079%	1,690	0	1,690	34	1,724
99000-Dept 990	483	0.061%	1,307	0	1,307	26	1,334
99200-Debt Service	106	0.013%	287	0	287	6	292
99520-Parks Capital	434	0.055%	1,173	0	1,173	24	1,197
99630-Capital Outlay	848	0.107%	2,294	0	2,294	46	2,340
99999-Other	96,283	12.117%	260,300	0	260,300	5,260	265,560
CPU Subtotal	765,251	96.301%	2,068,843	(55,676)	2,013,167	41,806	2,054,973
Direct Billed				55,676	55,676		55,676
Total Allocated	794,646	100.000%	2,148,311	0	2,148,311	43,074	2,191,385

Allocation Basis: Number of Transaction Lines Processed

Source: FIN General Ledger Transactions

County of Santa Barbara

OMB 2 CFR Part 200 Cost Allocation Plan For Use in Fiscal Year 2020/21
61000 Auditor-Controller
Detail Allocation for 06 Customer Support

	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
12000-Cnty Exec	4,314,279	0.703%	827	0	827	0	827
13000-Cnty Counsel	8,112,773	1.322%	1,555	0	1,555	0	1,555
63200-GS-Purchasing	871,301	0.142%	167	0	167	4	171
63300-GS-Fac Svcs	4,327,398	0.705%	830	0	830	18	847
64000-Human Resourc	4,063,199	0.662%	779	0	779	17	796
65000-Treasurer	5,768,806	0.940%	1,106	0	1,106	24	1,130
Cost Center Subtotal	27,457,755	4.475%	5,264	0	5,264	62	5,326
11000-BOS	2,777,866	0.453%	533	0	533	11	544
21100-DA	22,758,005	3.709%	4,363	0	4,363	94	4,457
21300-Child Supt Srvc	7,693,074	1.254%	1,475	0	1,475	32	1,507
22100-Prob Svcs	30,334,228	4.944%	5,815	0	5,815	125	5,940
22200-Prob Inst	13,146,134	2.143%	2,520	0	2,520	54	2,574
23000-Pub Defend	10,663,973	1.738%	2,044	0	2,044	44	2,088
31100-Fire	62,917,446	10.254%	12,061	0	12,061	260	12,321
31200-OEM	789,329	0.129%	151	0	151	3	155
32100-Sher-Coroner	71,457,042	11.646%	13,698	0	13,698	295	13,993
32200-Sher-Custody	44,146,293	7.195%	8,463	0	8,463	182	8,645
32230-Inmate Welfare	456,432	0.074%	88	0	88	2	89
41100-PHD	55,546,657	9.053%	10,648	0	10,648	229	10,878
41212-PHD-EMS	1,149,510	0.187%	220	0	220	5	225
41400-CEO-HS	12,904	0.002%	2	0	2	0	3
41500-PHD-EHS	5,520,543	0.900%	1,058	0	1,058	23	1,081
41540-PHD-AS	3,684,308	0.601%	706	0	706	15	722
41814-PHD-TSAC	22,359	0.004%	4	0	4	0	4
43000-Bwell	16,977,617	2.767%	3,255	0	3,255	70	3,325
43100-MHSA	25,083,525	4.088%	4,809	0	4,809	104	4,912
43200-ADP	1,914,121	0.312%	367	0	367	8	375
44000-Soc Svcs	76,612,804	12.486%	14,687	0	14,687	316	15,003
44002-WIOA and WD	1,087,447	0.177%	208	0	208	4	213
51000-Ag Comm	4,421,674	0.721%	848	0	848	18	866
52100-Parks	7,524,911	1.226%	1,443	0	1,443	31	1,474
52371-PLCFD	996	0.000%	0	0	0	0	0
53100-P&D	6,181,047	1.007%	1,185	0	1,185	26	1,210
53200-P&D	1,661,396	0.271%	318	0	318	7	325
53500-P&D-Energy	701,784	0.114%	135	0	135	3	137
53600-P&D-B&S	3,755,126	0.612%	720	0	720	16	735
53641-P&D-Oil	464,429	0.076%	89	0	89	2	91
54100-PW-Admin	2,547,476	0.415%	488	0	488	11	499
54210-PW-Roads	14,260,796	2.324%	2,734	0	2,734	59	2,793
54300-PW-Surveyor	882,221	0.144%	169	0	169	4	173
54410-PW-Flood	5,412,659	0.882%	1,038	0	1,038	22	1,060
54471-PW-Water	917,658	0.150%	176	0	176	4	180

County of Santa Barbara

OMB 2 CFR Part 200 Cost Allocation Plan For Use in Fiscal Year 2020/21

61000 Auditor-Controller

Detail Allocation for 06 Customer Support

	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
54478-PW-Proj Clnwtr	319,369	0.052%	61	0	61	1	63
54500-PW-SWM	9,546,702	1.556%	1,830	0	1,830	39	1,870
54560-PW-Lag San	2,440,912	0.398%	468	0	468	10	478
55000-HCD	1,999,498	0.326%	383	0	383	8	392
55700-HCD-MEF	290,800	0.047%	56	0	56	1	57
57000-CSD	908,213	0.148%	174	0	174	4	178
62100-CRA-Admin	798,250	0.130%	153	0	153	3	156
62200-CRA-Elections	1,847,130	0.301%	354	0	354	8	362
62300-CRA-Recorder	1,864,586	0.304%	357	0	357	8	365
62400-CRA-Assessor	7,886,031	1.285%	1,512	0	1,512	33	1,544
63100-GS-Admin	1,943,011	0.317%	372	0	372	8	381
63420-CEO-Work Com	490,710	0.080%	94	0	94	2	96
63430-CEO-Liability	905,389	0.148%	174	0	174	4	177
63500-GS-Comm	1,622,381	0.264%	311	0	311	7	318
63600-GS-Veh Ops	1,927,267	0.314%	369	0	369	8	377
63700-GS-ITS	4,148,265	0.676%	795	0	795	17	812
63800-GS-Utilities	239,803	0.039%	46	0	46	1	47
80100-Law Library	345,660	0.056%	66	0	66	1	68
81000-SBC Retirement	3,252,883	0.530%	624	0	624	13	637
81500-LAFCO	14,001	0.002%	3	0	3	0	3
83260-Carp Cem Dist	245,429	0.040%	47	0	47	1	48
83270-Goleta Cem Dist	473,766	0.077%	91	0	91	2	93
83280-Guadalupe Cem	60,293	0.010%	12	0	12	0	12
83480-IVCSD	71,555	0.012%	14	0	14	0	14
83630-CSFPD	8,657,724	1.411%	1,660	0	1,660	36	1,695
83650-MFPD	17,769,647	2.896%	3,406	0	3,406	73	3,480
84160-MVMD	755,647	0.123%	145	0	145	3	148
84400-CVRD	100,274	0.016%	19	0	19	0	20
85100-IVRPD	1,182,066	0.193%	227	0	227	5	231
85215-Summ San Dist	744,433	0.121%	143	0	143	3	146
86100-SBCAG	3,033,449	0.494%	582	0	582	13	594
87100-APCD	5,654,925	0.922%	1,084	0	1,084	23	1,107
90901-994-Prop10	1,017,830	0.166%	195	0	195	4	199
99000-Dept 990	87,187	0.014%	17	0	17	0	17
99999-Other	2,078	0.000%	0	0	0	0	0
CPU Subtotal	586,130,955	95.525%	112,362	0	112,362	2,421	114,782
Direct Billed				0	0		0
Total Allocated	613,588,710	100.000%	117,625	0	117,625	2,483	120,108

Allocation Basis: Cost Plan Unit Salaries & Benefits-All Users

Source: FIN Expenditure Ledger

County of Santa Barbara

OMB 2 CFR Part 200 Cost Allocation Plan For Use in Fiscal Year 2020/21
61000 Auditor-Controller
Detail Allocation for 07 Internal Audit-Countywide

	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
12000-Cnty Exec	4,314,279	0.755%	6,409	0	6,409	0	6,409
13000-Cnty Counsel	8,112,773	1.420%	12,052	0	12,052	0	12,052
63200-GS-Purchasing	871,301	0.153%	1,294	0	1,294	24	1,319
63300-GS-Fac Svcs	4,327,398	0.758%	6,429	0	6,429	120	6,549
64000-Human Resourc	4,063,199	0.711%	6,036	0	6,036	113	6,149
65000-Treasurer	5,768,806	1.010%	8,570	0	8,570	160	8,730
Cost Center Subtotal	27,457,755	4.807%	40,792	0	40,792	416	41,208
11000-BOS	2,777,866	0.486%	4,127	0	4,127	77	4,204
21100-DA	22,758,005	3.984%	33,810	0	33,810	630	34,440
21300-Child Supt Srvc	7,693,074	1.347%	11,429	0	11,429	213	11,642
22100-Prob Svcs	30,334,228	5.310%	45,065	0	45,065	840	45,905
22200-Prob Inst	13,146,134	2.301%	19,530	0	19,530	364	19,894
23000-Pub Defend	10,663,973	1.867%	15,843	0	15,843	295	16,138
31100-Fire	62,917,446	11.014%	93,471	0	93,471	1,743	95,214
31200-OEM	789,329	0.138%	1,173	0	1,173	22	1,195
32100-Sher-Coroner	71,457,042	12.509%	106,158	0	106,158	1,979	108,137
32200-Sher-Custody	44,146,293	7.728%	65,585	0	65,585	1,223	66,807
32230-Inmate Welfare	456,432	0.080%	678	0	678	13	691
41100-PHD	55,546,657	9.724%	82,521	0	82,521	1,538	84,059
41212-PHD-EMS	1,149,510	0.201%	1,708	0	1,708	32	1,740
41400-CEO-HS	12,904	0.002%	19	0	19	0	20
41500-PHD-EHS	5,520,543	0.966%	8,201	0	8,201	153	8,354
41540-PHD-AS	3,684,308	0.645%	5,473	0	5,473	102	5,576
41814-PHD-TSAC	22,359	0.004%	33	0	33	1	34
43000-Bwell	16,977,617	2.972%	25,222	0	25,222	470	25,692
43100-MHSA	25,083,525	4.391%	37,265	0	37,265	695	37,959
43200-ADP	1,914,121	0.335%	2,844	0	2,844	53	2,897
44000-Soc Svcs	76,612,804	13.412%	113,817	0	113,817	2,122	115,939
44002-WIOA and WD	1,087,447	0.190%	1,616	0	1,616	30	1,646
51000-Ag Comm	4,421,674	0.774%	6,569	0	6,569	122	6,691
52100-Parks	7,524,911	1.317%	11,179	0	11,179	208	11,388
52371-PLCFD	996	0.000%	1	0	1	0	2
53100-P&D	6,181,047	1.082%	9,183	0	9,183	171	9,354
53200-P&D	1,661,396	0.291%	2,468	0	2,468	46	2,514
53500-P&D-Energy	701,784	0.123%	1,043	0	1,043	19	1,062
53600-P&D-B&S	3,755,126	0.657%	5,579	0	5,579	104	5,683
53641-P&D-Oil	464,429	0.081%	690	0	690	13	703
54100-PW-Admin	2,547,476	0.446%	3,785	0	3,785	71	3,855
54210-PW-Roads	14,260,796	2.497%	21,186	0	21,186	395	21,581
54300-PW-Surveyor	882,221	0.154%	1,311	0	1,311	24	1,335
54410-PW-Flood	5,412,659	0.948%	8,041	0	8,041	150	8,191
54471-PW-Water	917,658	0.161%	1,363	0	1,363	25	1,389

County of Santa Barbara

OMB 2 CFR Part 200 Cost Allocation Plan For Use in Fiscal Year 2020/21
61000 Auditor-Controller
Detail Allocation for 07 Internal Audit-Countywide

	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
54478-PW-Proj Clnwtr	319,369	0.056%	474	0	474	9	483
54500-PW-SWM	9,546,702	1.671%	14,183	0	14,183	264	14,447
54560-PW-Lag San	2,440,912	0.427%	3,626	0	3,626	68	3,694
55000-HCD	1,999,498	0.350%	2,970	0	2,970	55	3,026
55700-HCD-MEF	290,800	0.051%	432	0	432	8	440
57000-CSD	908,213	0.159%	1,349	0	1,349	25	1,374
62100-CRA-Admin	798,250	0.140%	1,186	0	1,186	22	1,208
62200-CRA-Elections	1,847,130	0.323%	2,744	0	2,744	51	2,795
62300-CRA-Recorder	1,864,586	0.326%	2,770	0	2,770	52	2,822
62400-CRA-Assessor	7,886,031	1.381%	11,716	0	11,716	218	11,934
63100-GS-Admin	1,943,011	0.340%	2,887	0	2,887	54	2,940
63420-CEO-Work Com	490,710	0.086%	729	0	729	14	743
63430-CEO-Liability	905,389	0.159%	1,345	0	1,345	25	1,370
63500-GS-Comm	1,622,381	0.284%	2,410	0	2,410	45	2,455
63600-GS-Veh Ops	1,927,267	0.337%	2,863	0	2,863	53	2,917
63700-GS-ITS	4,148,265	0.726%	6,163	0	6,163	115	6,278
63800-GS-Utilities	239,803	0.042%	356	0	356	7	363
90901-994-Prop10	1,017,830	0.178%	1,512	0	1,512	28	1,540
99000-Dept 990	87,187	0.015%	130	0	130	2	132
99999-Other	2,078	0.000%	3	0	3	0	3
CPU Subtotal	543,769,203	95.193%	807,833	0	807,833	15,060	822,893
Direct Billed				0	0		0
Total Allocated	571,226,959	100.000%	848,625	0	848,625	15,476	864,101

Allocation Basis: Cost Plan Unit Salaries & Benefits-County only

Source: FIN Expenditure Ledger

County of Santa Barbara

OMB 2 CFR Part 200 Cost Allocation Plan For Use in Fiscal Year 2020/21
61000 Auditor-Controller
Detail Allocation for 08 Internal Audit-Direct

	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
12000-Cnty Exec	261	0.626%	388	0	388	0	388
65000-Treasurer	28,268	67.747%	41,998	(7,500)	34,498	846	35,344
Cost Center Subtotal	28,530	68.373%	42,386	(7,500)	34,886	846	35,732
43000-Bwell	507	1.216%	754	0	754	15	769
43100-MHSA	749	1.796%	1,113	0	1,113	22	1,136
43200-ADP	57	0.137%	85	0	85	2	87
52100-Parks	726	1.741%	1,079	0	1,079	22	1,101
63600-GS-Veh Ops	11,157	26.738%	16,575	0	16,575	334	16,909
CPU Subtotal	13,197	31.627%	19,606	0	19,606	395	20,001
Direct Billed				7,500	7,500		7,500
Total Allocated	41,726	100.000%	61,992	0	61,992	1,240	63,233

Allocation Basis: Direct charges assigned in FIN

Source: FIN Expenditure Ledger

County of Santa Barbara

OMB 2 CFR Part 200 Cost Allocation Plan For Use in Fiscal Year 2020/21

61000 Auditor-Controller

Detail Allocation for 09 Single Audit

	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
21100-DA	1,589,749	1.248%	859	0	859	6	865
21300-Child Supt Srvc	6,215,205	4.879%	3,359	0	3,359	23	3,382
22100-Prob Svcs	861,148	0.676%	465	0	465	3	469
22200-Prob Inst	116,186	0.091%	63	0	63	0	63
31200-OEM	927,847	0.728%	502	0	502	3	505
32100-Sher-Coroner	624,978	0.491%	338	0	338	2	340
41100-PHD	8,877,308	6.969%	4,798	0	4,798	33	4,831
41212-PHD-EMS	501,980	0.394%	271	0	271	2	273
41500-PHD-EHS	33,988	0.027%	18	0	18	0	18
43000-Bwell	4,416,573	3.467%	2,387	0	2,387	16	2,403
43100-MHSA	1,597,691	1.254%	864	0	864	6	869
43200-ADP	3,717,953	2.919%	2,010	0	2,010	14	2,023
44000-Soc Svcs	65,203,005	51.189%	35,244	0	35,244	239	35,483
44001-IHSS	96,548	0.076%	52	0	52	0	53
44002-WIOA and WD	4,124,581	3.238%	2,229	0	2,229	15	2,245
51000-Ag Comm	285,144	0.224%	154	0	154	1	155
54210-PW-Roads	1,950,965	1.532%	1,055	0	1,055	7	1,062
54221-GS-Airports	132,762	0.104%	72	0	72	0	72
55200-HCD-AH	720,300	0.566%	389	0	389	3	392
55300-HCD-Home Pro	1,629,537	1.279%	881	0	881	6	887
55600-HCD-CDBG	1,415,661	1.111%	765	0	765	5	770
55700-HCD-MEF	33,111	0.026%	18	0	18	0	18
99520-Parks Capital	386,430	0.303%	209	0	209	1	210
99999-Other	21,919,360	17.208%	11,848	0	11,848	80	11,928
CPU Subtotal	127,378,008	100.000%	68,851	0	68,851	467	69,318
Direct Billed				0	0		0
Total Allocated	127,378,008	100.000%	68,851	0	68,851	467	69,318

Allocation Basis: Federal Expenditures

Source: Schedule of Expenditures of Federal Awards

County of Santa Barbara

OMB 2 CFR Part 200 Cost Allocation Plan For Use in Fiscal Year 2020/21
61000 Auditor-Controller
Detail Allocation for 10 Payroll

	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
12000-Cnty Exec	23	0.547%	8,411	0	8,411	0	8,411
13000-Cnty Counsel	42	0.981%	15,076	0	15,076	0	15,076
63200-GS-Purchasing	7	0.169%	2,604	0	2,604	50	2,655
63300-GS-Fac Svcs	38	0.891%	13,692	0	13,692	265	13,957
64000-Human Resourc	31	0.719%	11,052	0	11,052	214	11,265
65000-Treasurer	41	0.955%	14,677	0	14,677	284	14,961
Cost Center Subtotal	181	4.261%	65,512	0	65,512	813	66,325
11000-BOS	27	0.625%	9,613	0	9,613	186	9,799
21100-DA	156	3.674%	56,493	0	56,493	1,092	57,585
21300-Child Supt Srvc	68	1.591%	24,465	0	24,465	473	24,938
22100-Prob Svcs	219	5.149%	79,175	0	79,175	1,531	80,706
22200-Prob Inst	104	2.458%	37,795	0	37,795	731	38,526
23000-Pub Defend	75	1.768%	27,189	0	27,189	526	27,714
31100-Fire	287	6.770%	104,089	0	104,089	2,013	106,102
31200-OEM	6	0.142%	2,188	0	2,188	42	2,230
32100-Sher-Coroner	396	9.329%	143,449	0	143,449	2,774	146,223
32200-Sher-Custody	296	6.962%	107,045	0	107,045	2,070	109,115
32230-Inmate Welfare	5	0.126%	1,931	0	1,931	37	1,968
41100-PHD	452	10.658%	163,886	0	163,886	3,169	167,055
41212-PHD-EMS	11	0.257%	3,956	0	3,956	76	4,032
41400-CEO-HS	0	0.002%	33	0	33	1	33
41500-PHD-EHS	46	1.086%	16,695	0	16,695	323	17,018
41540-PHD-AS	38	0.886%	13,616	0	13,616	263	13,879
41814-PHD-TSAC	0	0.003%	43	0	43	1	44
43000-Bwell	138	3.259%	50,118	0	50,118	969	51,087
43100-MHSA	233	5.500%	84,573	0	84,573	1,635	86,208
43200-ADP	13	0.313%	4,818	0	4,818	93	4,911
44000-Soc Svcs	738	17.397%	267,500	0	267,500	5,173	272,673
44001-IHSS	0	0.004%	58	0	58	1	59
44002-WIOA and WD	8	0.188%	2,894	0	2,894	56	2,950
51000-Ag Comm	38	0.889%	13,667	0	13,667	264	13,931
52100-Parks	102	2.409%	37,038	0	37,038	716	37,754
52371-PLCFD	0	0.000%	4	0	4	0	4
53100-P&D	44	1.030%	15,833	0	15,833	306	16,139
53200-P&D	11	0.250%	3,840	0	3,840	74	3,914
53500-P&D-Energy	6	0.139%	2,130	0	2,130	41	2,171
53600-P&D-B&S	29	0.673%	10,342	0	10,342	200	10,542
53641-P&D-Oil	3	0.078%	1,203	0	1,203	23	1,226
54100-PW-Admin	16	0.382%	5,879	0	5,879	114	5,993
54210-PW-Roads	120	2.829%	43,492	0	43,493	841	44,334
54300-PW-Surveyor	5	0.121%	1,855	0	1,855	36	1,890
54410-PW-Flood	39	0.916%	14,080	0	14,080	272	14,352

County of Santa Barbara

OMB 2 CFR Part 200 Cost Allocation Plan For Use in Fiscal Year 2020/21
61000 Auditor-Controller
Detail Allocation for 10 Payroll

	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
54471-PW-Water	7	0.164%	2,517	0	2,517	49	2,566
54478-PW-Proj Clnwtr	2	0.052%	793	0	793	15	809
54500-PW-SWM	78	1.837%	28,246	0	28,246	546	28,793
54560-PW-Lag San	18	0.417%	6,408	0	6,408	124	6,532
55000-HCD	14	0.327%	5,031	0	5,031	97	5,129
55700-HCD-MEF	3	0.068%	1,040	0	1,040	20	1,060
57000-CSD	5	0.126%	1,942	0	1,942	38	1,979
62100-CRA-Admin	4	0.088%	1,358	0	1,358	26	1,385
62200-CRA-Elections	16	0.378%	5,806	0	5,806	112	5,919
62300-CRA-Recorder	22	0.515%	7,918	0	7,918	153	8,071
62400-CRA-Assessor	63	1.481%	22,766	0	22,766	440	23,206
63100-GS-Admin	12	0.282%	4,332	0	4,332	84	4,416
63420-CEO-Work Com	4	0.094%	1,449	0	1,449	28	1,477
63430-CEO-Liability	4	0.095%	1,453	0	1,453	28	1,481
63500-GS-Comm	11	0.250%	3,847	0	3,847	74	3,921
63600-GS-Veh Ops	18	0.419%	6,437	0	6,437	124	6,561
63700-GS-ITS	23	0.553%	8,498	0	8,498	164	8,662
63800-GS-Utilities	2	0.045%	695	0	695	13	709
81000-SBC Retirement	22	0.513%	7,886	0	7,886	152	8,038
90901-994-Prop10	7	0.176%	2,709	0	2,709	52	2,762
CPU Subtotal	4,064	95.739%	1,472,113	0	1,472,113	28,466	1,500,578
Direct Billed				0	0		0
Total Allocated	4,245	100.000%	1,537,625	0	1,537,625	29,278	1,566,903

Allocation Basis: Average number of employees - all users

Source: FIN Labor Transaction Ledger

County of Santa Barbara

OMB 2 CFR Part 200 Cost Allocation Plan For Use in Fiscal Year 2020/21

Allocation Summary for 61000 Auditor-Controller

	Total	02 - Direct Identify	03 - Financial Reporting	04 - Fixed Asset Accounting	05 - Financial Accounting	06 - Customer Support
11000 BOS	25,566	1,020	5,983	88	3,928	544
12000 Cnty Exec	35,118		9,126	764	9,193	827
13000 Cnty Counsel	53,420		17,161	25	7,551	1,555
21100 DA	176,707	8,215	49,014	715	21,417	4,457
21300 Child Supt Srvc	62,695		16,569	176	4,482	1,507
22100 Prob Svcs	235,185	1,734	65,331	322	34,778	5,940
22200 Prob Inst	100,895	79	28,313	517	10,928	2,574
23000 Pub Defend	74,640		22,967	386	5,346	2,088
25001 Grand Jury	2,709			12	2,697	
25002 Ct 0069 Svs	8,092				8,092	
31100 Fire	483,925	62,092	135,505	6,063	66,628	12,321
31200 OEM	13,022		1,700	463	6,775	155
32100 Sher-Coroner	571,171	14,477	153,897	5,463	128,640	13,993
32200 Sher-Custody	337,498	8,944	95,078	1,119	47,790	8,645
32230 Inmate Welfare	8,381	92	983	103	4,454	89
41100 PHD	583,846	13,520	119,631	2,740	181,132	10,878
41212 PHD-EMS	17,100	280	2,476	492	7,582	225
41400 CEO-HS	733		28	17	633	3
41500 PHD-EHS	55,619	1,344	11,890	109	15,805	1,081
41540 PHD-AS	67,044	897	7,935	483	37,553	722
41600 PHD-HM						
41814 PHD-TSAC	600	5	48		464	4
43000 Bwell	172,450	979	36,565	341	51,289	3,325
43100 MHSA	325,015	1,446	54,022	650	137,812	4,912
43200 ADP	27,625	110	4,122	4	13,097	375
44000 Soc Svcs	705,067	872	165,001	1,498	98,597	15,003
44001 IHSS	1,973				1,862	
44002 WIOA and WDB	16,496	12	2,342		7,088	213
51000 Ag Comm	45,785	3,990	9,523	562	10,068	866
52100 Parks	165,451	2,257	16,206	4,562	90,710	1,474
52371 PLCFD	151		2		143	
53100 P&D	142,684		13,312	114	102,555	1,210
53200 P&D	14,822		3,578	12	4,479	325
53460 RDA IV Succ	97				97	
53500 P&D-Energy	8,232		1,511	21	3,329	137
53600 P&D-B&S	95,780		8,087	179	70,554	735
53641 P&D-Oil	5,314		1,000		2,295	91
53642 P&D-F&G	342				342	
53643 P&D-FE	160				160	
53644 P&D-LFC	94				94	
53645 P&D-CREF	215				215	
54100 PW-Admin	23,594	1,222	5,487	392	6,147	499
54210 PW-Roads	426,371	6,843	30,713	10,250	308,795	2,793

County of Santa Barbara

OMB 2 CFR Part 200 Cost Allocation Plan For Use in Fiscal Year 2020/21

Allocation Summary for 61000 Auditor-Controller

	Total	02 - Direct Identify	03 - Financial Reporting	04 - Fixed Asset Accounting	05 - Financial Accounting	06 - Customer Support
54221 GS-Airports	598			172	353	
54300 PW-Surveyor	8,395	423	1,900	160	2,513	173
54410 PW-Flood	87,474	4,507	11,657	3,356	44,350	1,060
54471 PW-Water	11,076	440	1,976	3	4,522	180
54478 PW-Proj Clnwtr	5,461	153	688	36	3,230	63
54500 PW-SWM	117,710	11,164	20,561	5,541	35,336	1,870
54560 PW-Lag San	33,848	1,256	5,257	4,640	11,993	478
55000 HCD	20,842	4,408	4,306	54	3,528	392
55200 HCD-AH	2,188				1,796	
55300 HCD-Home Prog	1,596				709	
55400 HCD-OCFD	935				935	
55460 Housing Agency	259				259	
55600 HCD-CDBG	2,100				1,329	
55700 HCD-MEF	5,459		626		3,258	57
57000 CSD	9,114	2,746	1,956	150	731	178
62100 CRA-Admin	5,705	677	1,719	52	508	156
62200 CRA-Elections	23,921	1,567	3,978	518	8,782	362
62300 CRA-Recorder	21,193	1,582	4,016	425	3,913	365
62400 CRA-Assessor	64,359	6,689	16,984	511	3,490	1,544
63100 GS-Admin	13,696	(363)	4,185	221	1,916	381
63200 GS-Purchasing	7,508	210	1,877	58	1,220	171
63300 GS-Fac Svcs	74,688	1,042	9,320	750	42,224	847
63410 CEO-Med Mal	97				97	
63420 CEO-Work Comp	12,070	1,395	1,057	4	7,298	96
63430 CEO-Liability	9,606		1,950		4,628	177
63500 GS-Comm	19,912	390	3,494	22	9,311	318
63600 GS-Veh Ops	80,330	464	4,151	86	48,866	377
63700 GS-ITS	33,554	998	8,934	31	7,839	812
63800 GS-Utilities	4,934	58	516		3,241	47
64000 Human Resources	54,192	20,815	8,751	279	6,138	796
64332 HR-Unemp SI	105				105	
64333 HR-Dent SI	982				982	
65000 Treasurer	88,450	997	12,424	453	14,411	1,130
80100 Law Library	2,455	40		50	2,298	68
81000 SBC Retirement	24,576	748			15,153	637
81100 SBC OPEB	3,404				3,404	
81500 LAFCO	4,424	2,707		1	1,713	3
83260 Carp Cem Dist	474	362			63	48
83270 Goleta Cem Dist	74	1,650			(1,668)	93
83280 Guadalupe Cem D	1,742	2,377			(646)	12
83480 IVCSD	2,231				2,217	14
83490 Los Olivos CSD	(1,804)				(1,804)	
83630 CSFPD	1,175	907			(1,428)	1,695

County of Santa Barbara

OMB 2 CFR Part 200 Cost Allocation Plan For Use in Fiscal Year 2020/21

Allocation Summary for 61000 Auditor-Controller

	Total	02 - Direct Identify	03 - Financial Reporting	04 - Fixed Asset Accounting	05 - Financial Accounting	06 - Customer Support
83650 MFPD	2,342				(1,137)	3,480
84160 MVMD	(115)	199			(462)	148
84400 CVRD	(883)	853			(1,755)	20
84640 Goleta SD						
85100 IVRPD	22,985	674			22,079	231
85215 Summ San Dist	(72)	181			(399)	146
86100 SBCAG	15,257			15	14,648	594
87100 APCD	10,939			34	9,797	1,107
90901 994-Prop10	22,501	9,984	2,192	34	5,789	199
98000 No Co Jail	3,097	1,373			1,724	
99000 Dept 990	1,728		188	57	1,334	17
99200 Debt Service	292				292	
99520 Parks Capital	1,890			483	1,197	
99630 Capital Outlay	2,478			138	2,340	
99999 Other	278,273		4	777	265,560	
Direct Billed	63,176				55,676	
Total Allocated	6,376,677	214,105	1,229,774	57,749	2,191,385	120,108

County of Santa Barbara

OMB 2 CFR Part 200 Cost Allocation Plan For Use in Fiscal Year 2020/21

Allocation Summary for 61000 Auditor-Controller

	07 - Internal Audit-Countywide	08 - Internal Audit-Direct	09 - Single Audit	10 - Payroll
11000 BOS	4,204			9,799
12000 Cnty Exec	6,409	388		8,411
13000 Cnty Counsel	12,052			15,076
21100 DA	34,440		865	57,585
21300 Child Supt Srvc	11,642		3,382	24,938
22100 Prob Svcs	45,905		469	80,706
22200 Prob Inst	19,894		63	38,526
23000 Pub Defend	16,138			27,714
25001 Grand Jury				
25002 Ct 0069 Svs				
31100 Fire	95,214			106,102
31200 OEM	1,195		505	2,230
32100 Sher-Coroner	108,137		340	146,223
32200 Sher-Custody	66,807			109,115
32230 Inmate Welfare	691			1,968
41100 PHD	84,059		4,831	167,055
41212 PHD-EMS	1,740		273	4,032
41400 CEO-HS	20			33
41500 PHD-EHS	8,354		18	17,018
41540 PHD-AS	5,576			13,879
41600 PHD-HM				
41814 PHD-TSAC	34			44
43000 Bwell	25,692	769	2,403	51,087
43100 MHSA	37,959	1,136	869	86,208
43200 ADP	2,897	87	2,023	4,911
44000 Soc Svcs	115,939		35,483	272,673
44001 IHSS			53	59
44002 WIOA and WDB	1,646		2,245	2,950
51000 Ag Comm	6,691		155	13,931
52100 Parks	11,388	1,101		37,754
52371 PLCFD	2			4
53100 P&D	9,354			16,139
53200 P&D	2,514			3,914
53460 RDA IV Succ				
53500 P&D-Energy	1,062			2,171
53600 P&D-B&S	5,683			10,542
53641 P&D-Oil	703			1,226
53642 P&D-F&G				
53643 P&D-FE				
53644 P&D-LFC				
53645 P&D-CREF				
54100 PW-Admin	3,855			5,993
54210 PW-Roads	21,581		1,062	44,334

County of Santa Barbara

OMB 2 CFR Part 200 Cost Allocation Plan For Use in Fiscal Year 2020/21

Allocation Summary for 61000 Auditor-Controller

	07 - Internal Audit-Countywide	08 - Internal Audit-Direct	09 - Single Audit	10 - Payroll
54221 GS-Airports			72	
54300 PW-Surveyor	1,335			1,890
54410 PW-Flood	8,191			14,352
54471 PW-Water	1,389			2,566
54478 PW-Proj Clnwtr	483			809
54500 PW-SWM	14,447			28,793
54560 PW-Lag San	3,694			6,532
55000 HCD	3,026			5,129
55200 HCD-AH			392	
55300 HCD-Home Prog			887	
55400 HCD-OCFD				
55460 Housing Agency				
55600 HCD-CDBG			770	
55700 HCD-MEF	440		18	1,060
57000 CSD	1,374			1,979
62100 CRA-Admin	1,208			1,385
62200 CRA-Elections	2,795			5,919
62300 CRA-Recorder	2,822			8,071
62400 CRA-Assessor	11,934			23,206
63100 GS-Admin	2,940			4,416
63200 GS-Purchasing	1,319			2,655
63300 GS-Fac Svcs	6,549			13,957
63410 CEO-Med Mal				
63420 CEO-Work Comp	743			1,477
63430 CEO-Liability	1,370			1,481
63500 GS-Comm	2,455			3,921
63600 GS-Veh Ops	2,917	16,909		6,561
63700 GS-ITS	6,278			8,662
63800 GS-Utilities	363			709
64000 Human Resources	6,149			11,265
64332 HR-Unemp SI				
64333 HR-Dent SI				
65000 Treasurer	8,730	35,344		14,961
80100 Law Library				
81000 SBC Retirement				8,038
81100 SBC OPEB				
81500 LAFCO				
83260 Carp Cem Dist				
83270 Goleta Cem Dist				
83280 Guadalupe Cem D				
83480 IVCSD				
83490 Los Olivos CSD				
83630 CSFPD				

County of Santa Barbara

OMB 2 CFR Part 200 Cost Allocation Plan For Use in Fiscal Year 2020/21
Allocation Summary for 61000 Auditor-Controller

	07 - Internal Audit-Countywide	08 - Internal Audit-Direct	09 - Single Audit	10 - Payroll		
83650 MFPD						
84160 MVMD						
84400 CVRD						
84640 Goleta SD						
85100 IVRPD						
85215 Summ San Dist						
86100 SBCAG						
87100 APCD						
90901 994-Prop10	1,540			2,762		
98000 No Co Jail						
99000 Dept 990	132					
99200 Debt Service						
99520 Parks Capital			210			
99630 Capital Outlay						
99999 Other	3		11,928			
Direct Billed		7,500				
Total Allocated	864,101	63,233	69,318	1,566,903		

Santa Barbara County

Countywide Cost Allocation Plan

PURCHASING

ALLOCATION DETAIL

Purchasing & Mail Courier
[Cost Center 63200]

The Purchasing Department has responsibility for a variety of functions and accumulates costs for both allowable and unallowable functions using the County's Financial Information Network (FIN).

Revenues received for refunds or reimbursements reduces functional expenditures prior to the allocation of functional costs. Intrafund transfers and revenues received for allowable functions reduce the allocations.

The Plan allocates costs for these allowable Purchasing Department functions:

Surplus Property: The Purchasing department handles transfers of property between departments, disposal of surplus and obsolete County equipment and vehicles through publicly announced auctions, and fixed asset control documents. The plan allocates these costs based on the number of equipment items per cost plan unit.

Mail Courier: The Purchasing department has responsibility for inter-office mail delivery service to all County offices. These costs are allocated based on the average minutes per week per recipient on each mail route.

Procurement: The Purchasing department purchases and contracts for materials, supplies, furnishings, food, equipment and other property required by any department or organizational unit of the County. The plan allocates these costs based on an activity-weighted count of the purchasing documents processed.

County of Santa Barbara

OMB 2 CFR Part 200 Cost Allocation Plan For Use in Fiscal Year 2020/21
Costs to be allocated for 63200 General Services-Purchasing

	First Allocation	Second Allocation	Total
Department Expenditures:			
Salaries and Employee Benefits	871,301		871,301
Services and Supplies	120,967		120,967
Other Charges	100,749		100,749
Intrafund Expenditure Transfers (+)	173,363		173,363
Total Department Expenditures	1,266,379	0	1,266,379
Cost Adjustments:			
Surplus Equipment	(2,888)		(2,888)
Total Cost Adjustments	(2,888)	0	(2,888)
Additions/Reallocations:			
00001-Equipment and Software Depreciat	1,501		1,501
00002-Structure Depreciation	6,772		6,772
12000-County Executive	3,147	142	3,289
13000-County Counsel	1,748	39	1,787
61000-Auditor-Controller	7,367	141	7,508
63300-General Services-Facilities Service		16,648	16,648
64000-Human Resources		12,753	12,753
65000-Treasurer		191	191
Total Additions/Reallocations	20,535	29,915	50,450
Total to be Allocated	1,284,026	29,915	1,313,940

County of Santa Barbara

OMB 2 CFR Part 200 Cost Allocation Plan For Use in Fiscal Year 2020/21
Functional Costs for 63200 General Services-Purchasing

	00 - Total	01 - General and Admin	02 - Surplus Property	03 - Mail Courier	07 - Procurement
Department Expenditures					
Salaries and Employee Benefit	871,301		46,284	212,460	612,557
Services and Supplies	120,967			6,029	114,938
Other Charges	100,749			52,898	47,851
Intrafund Expenditure Transfe	173,363			65,011	108,352
Total Department Expenditures	1,266,379		46,284	336,398	883,697
Cost Adjustments					
Surplus Equipment	(2,888)			(2,888)	
Total Cost Adjustments	1,263,491		46,284	333,510	883,697
1st Addition/Reallocation					
00001-Equipment and Softwar	1,501	1,501			
00002-Structure Depreciation	6,772	6,772			
12000-County Executive	3,147	3,147			
13000-County Counsel	1,748	1,748			
61000-Auditor-Controller	7,367	7,367			
1st Admin Reallocation		(20,535)	1,091	5,007	14,437
Total 1st Addition/Reallocation	1,284,026		47,374	338,517	898,134
2nd Addition/Reallocation					
12000-County Executive	142	142			
13000-County Counsel	39	39			
61000-Auditor-Controller	141	141			
63300-General Services-Facili	16,648	16,648			
64000-Human Resources	12,753	12,753			
65000-Treasurer	191	191			
2nd Admin Reallocation		(29,915)	1,589	7,294	21,031
Total Allocated	1,313,940		48,964	345,811	919,165

County of Santa Barbara

OMB 2 CFR Part 200 Cost Allocation Plan For Use in Fiscal Year 2020/21
63200 General Services-Purchasing
Detail Allocation for 02 Surplus Property

	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
12000-Cnty Exec	24	1.163%	551	0	551	0	551
61000-Aud-Cont	26	1.260%	597	0	597	0	597
63300-GS-Fac Svcs	10	0.485%	230	0	230	8	238
64000-Human Resourc	11	0.533%	253	0	253	9	261
65000-Treasurer	24	1.163%	551	0	551	19	570
Cost Center Subtotal	95	4.605%	2,182	0	2,182	36	2,217
11000-BOS	2	0.097%	46	0	46	2	48
21100-DA	32	1.551%	735	0	735	25	760
21300-Child Supt Srvc	8	0.388%	184	0	184	6	190
22100-Prob Svcs	8	0.388%	184	0	184	6	190
22200-Prob Inst	11	0.533%	253	0	253	9	261
23000-Pub Defend	8	0.388%	184	0	184	6	190
31100-Fire	312	15.124%	7,165	0	7,165	246	7,411
31200-OEM	25	1.212%	574	0	574	20	594
32100-Sher-Coroner	293	14.203%	6,728	0	6,728	231	6,960
32200-Sher-Custody	40	1.939%	919	0	919	32	950
32230-Inmate Welfare	6	0.291%	138	0	138	5	143
41100-PHD	121	5.865%	2,779	0	2,779	96	2,874
41212-PHD-EMS	26	1.260%	597	0	597	21	618
41500-PHD-EHS	6	0.291%	138	0	138	5	143
41540-PHD-AS	18	0.873%	413	0	413	14	428
43000-Bwell	9	0.436%	207	0	207	7	214
43100-MHSA	14	0.679%	321	0	321	11	333
44000-Soc Svcs	75	3.636%	1,722	0	1,722	59	1,782
51000-Ag Comm	28	1.357%	643	0	643	22	665
52100-Parks	108	5.235%	2,480	0	2,480	85	2,565
53100-P&D	5	0.242%	115	0	115	4	119
53500-P&D-Energy	1	0.049%	23	0	23	1	24
53600-P&D-B&S	9	0.436%	207	0	207	7	214
54100-PW-Admin	14	0.679%	321	0	321	11	333
54210-PW-Roads	301	14.590%	6,912	0	6,912	238	7,150
54221-GS-Airports	1	0.049%	23	0	23	1	24
54300-PW-Surveyor	9	0.436%	207	0	207	7	214
54410-PW-Flood	91	4.411%	2,090	0	2,090	72	2,162
54478-PW-Proj Clnwtr	1	0.049%	23	0	23	1	24
54500-PW-SWM	205	9.937%	4,708	0	4,708	162	4,869
54560-PW-Lag San	62	3.005%	1,424	0	1,424	49	1,473
55000-HCD	1	0.049%	23	0	23	1	24
57000-CSD	1	0.049%	23	0	23	1	24
62100-CRA-Admin	3	0.145%	69	0	69	2	71
62200-CRA-Elections	25	1.212%	574	0	574	20	594
62300-CRA-Recorder	19	0.921%	436	0	436	15	451

County of Santa Barbara

OMB 2 CFR Part 200 Cost Allocation Plan For Use in Fiscal Year 2020/21
63200 General Services-Purchasing
Detail Allocation for 02 Surplus Property

	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
62400-CRA-Assessor	26	1.260%	597	0	597	21	618
63100-GS-Admin	12	0.582%	276	0	276	9	285
90901-994-Prop10	2	0.097%	46	0	46	2	48
99520-Parks Capital	23	1.115%	528	0	528	18	546
99630-Capital Outlay	2	0.097%	46	0	46	2	48
99999-Other	5	0.242%	115	0	115	4	119
CPU Subtotal	1,968	95.395%	45,193	0	45,193	1,554	46,746
Direct Billed				0	0		0
Total Allocated	2,063	100.000%	47,374	0	47,374	1,589	48,964

Allocation Basis: Number of Active Equipment Capital Assets

Source: Capital Asset Inventory System

County of Santa Barbara

OMB 2 CFR Part 200 Cost Allocation Plan For Use in Fiscal Year 2020/21
63200 General Services-Purchasing
Detail Allocation for 03 Mail Courier

	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
12000-Cnty Exec	35	1.727%	5,847	0	5,847	0	5,847
13000-Cnty Counsel	18	0.864%	2,924	0	2,924	0	2,924
61000-Aud-Cont	18	0.864%	2,924	0	2,924	0	2,924
63300-GS-Fac Svcs	71	3.460%	11,711	0	11,711	261	11,972
64000-Human Resourc	41	1.984%	6,717	0	6,717	150	6,867
65000-Treasurer	40	1.979%	6,700	0	6,700	150	6,850
Cost Center Subtotal	222	10.877%	36,822	0	36,822	561	37,383
11000-BOS	63	3.095%	10,477	0	10,477	234	10,711
21100-DA	93	4.570%	15,471	0	15,471	345	15,816
21300-Child Supt Srvc	69	3.352%	11,346	0	11,346	253	11,600
22100-Prob Svcs	91	4.472%	15,140	0	15,140	338	15,478
22200-Prob Inst	68	3.347%	11,330	0	11,330	253	11,583
23000-Pub Defend	71	3.455%	11,694	0	11,694	261	11,955
31100-Fire	55	2.680%	9,071	0	9,071	202	9,273
31200-OEM	9	0.448%	1,517	0	1,517	34	1,551
32100-Sher-Coroner	152	7.443%	25,194	0	25,194	562	25,756
41100-PHD	137	6.699%	22,676	0	22,676	506	23,182
41500-PHD-EHS	23	1.116%	3,777	0	3,777	84	3,861
41540-PHD-AS	76	3.729%	12,622	0	12,622	282	12,904
43000-Bwell	46	2.231%	7,553	0	7,553	169	7,722
43100-MHSA	23	1.116%	3,777	0	3,777	84	3,861
44000-Soc Svcs	91	4.468%	15,123	0	15,123	338	15,461
51000-Ag Comm	23	1.121%	3,793	0	3,793	85	3,878
52100-Parks	91	4.468%	15,123	0	15,123	338	15,461
53100-P&D	18	0.864%	2,924	0	2,924	65	2,989
53600-P&D-B&S	40	1.979%	6,700	0	6,700	150	6,850
54100-PW-Admin	18	0.864%	2,924	0	2,924	65	2,989
54210-PW-Roads	46	2.236%	7,570	0	7,570	169	7,739
54410-PW-Flood	25	1.223%	4,141	0	4,141	92	4,233
54500-PW-SWM	25	1.223%	4,141	0	4,141	92	4,233
54560-PW-Lag San	23	1.116%	3,777	0	3,777	84	3,861
55000-HCD	18	0.864%	2,924	0	2,924	65	2,989
62100-CRA-Admin	23	1.116%	3,777	0	3,777	84	3,861
62200-CRA-Elections	23	1.121%	3,793	0	3,793	85	3,878
62300-CRA-Recorder	25	1.223%	4,141	0	4,141	92	4,233
62400-CRA-Assessor	18	0.864%	2,924	0	2,924	65	2,989
63100-GS-Admin	35	1.727%	5,847	0	5,847	131	5,978
63420-CEO-Work Com	18	0.864%	2,924	0	2,924	65	2,989
63600-GS-Veh Ops	23	1.121%	3,793	0	3,793	85	3,878
63700-GS-ITS	18	0.864%	2,924	0	2,924	65	2,989
81500-LAFCO	18	0.864%	2,924	0	2,924	65	2,989
86100-SBCAG	23	1.121%	3,793	0	3,793	85	3,878

County of Santa Barbara

OMB 2 CFR Part 200 Cost Allocation Plan For Use in Fiscal Year 2020/21
63200 General Services-Purchasing
Detail Allocation for 03 Mail Courier

	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
87100-APCD	23	1.121%	3,793	0	3,793	85	3,878
90901-994-Prop10	23	1.116%	3,777	0	3,777	84	3,861
99999-Other	160	7.829%	26,503	0	26,503	592	27,094
CPU Subtotal	1,821	89.123%	301,695	0	301,695	6,734	308,428
Direct Billed				0	0		0
Total Allocated	2,044	100.000%	338,517	0	338,517	7,294	345,811

Allocation Basis: Average minutes per delivery by mail route

Source: Daily Mail Routes

County of Santa Barbara

OMB 2 CFR Part 200 Cost Allocation Plan For Use in Fiscal Year 2020/21
63200 General Services-Purchasing
Detail Allocation for 07 Procurement

	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
12000-Cnty Exec	25	0.500%	4,493	0	4,493	0	4,493
13000-Cnty Counsel	6	0.118%	1,061	0	1,061	0	1,061
61000-Aud-Cont	18	0.354%	3,183	0	3,183	0	3,183
63300-GS-Fac Svcs	599	11.791%	105,901	0	105,901	2,504	108,405
64000-Human Resourc	75	1.477%	13,263	0	13,263	314	13,576
65000-Treasurer	27	0.532%	4,775	0	4,775	113	4,887
Cost Center Subtotal	750	14.772%	132,676	0	132,676	2,931	135,606
21100-DA	51	1.004%	9,019	0	9,019	213	9,232
21300-Child Supt Srvc	19	0.374%	3,360	0	3,360	79	3,439
22100-Prob Svcs	112	2.212%	19,869	0	19,869	470	20,339
22200-Prob Inst	31	0.603%	5,418	0	5,418	128	5,546
23000-Pub Defend	9	0.177%	1,592	0	1,592	38	1,629
31100-Fire	226	4.450%	39,965	0	39,965	945	40,910
31200-OEM	47	0.917%	8,239	0	8,239	195	8,434
32100-Sher-Coroner	169	3.331%	29,913	0	29,913	707	30,621
32200-Sher-Custody	45	0.883%	7,929	0	7,929	188	8,117
32230-Inmate Welfare	32	0.630%	5,659	0	5,659	134	5,793
41100-PHD	569	11.194%	100,538	0	100,538	2,377	102,915
41212-PHD-EMS	47	0.934%	8,393	0	8,393	198	8,591
41400-CEO-HS	46	0.909%	8,159	0	8,159	193	8,352
41500-PHD-EHS	21	0.414%	3,714	0	3,714	88	3,801
41540-PHD-AS	96	1.890%	16,976	0	16,976	401	17,378
41814-PHD-TSAC	3	0.059%	530	0	531	13	543
43000-Bwell	132	2.599%	23,342	0	23,342	552	23,894
43100-MHSA	110	2.166%	19,452	0	19,452	460	19,912
43200-ADP	21	0.414%	3,714	0	3,714	88	3,801
44000-Soc Svcs	227	4.469%	40,141	0	40,141	949	41,091
44001-IHSS	3	0.059%	530	0	531	13	543
44002-WIOA and WD	45	0.886%	7,958	0	7,958	188	8,146
51000-Ag Comm	31	0.610%	5,482	0	5,482	130	5,612
52100-Parks	249	4.897%	43,981	0	43,981	1,040	45,021
53100-P&D	42	0.827%	7,427	0	7,427	176	7,603
53200-P&D	6	0.118%	1,061	0	1,061	25	1,086
53500-P&D-Energy	2	0.039%	354	0	354	8	362
53600-P&D-B&S	20	0.394%	3,537	0	3,537	84	3,620
53644-P&D-LFC	3	0.059%	530	0	531	13	543
54100-PW-Admin	38	0.757%	6,798	0	6,798	161	6,958
54210-PW-Roads	553	10.888%	97,790	0	97,790	2,312	100,102
54300-PW-Surveyor	3	0.050%	453	0	453	11	463
54410-PW-Flood	99	1.949%	17,507	0	17,507	414	17,921
54471-PW-Water	44	0.866%	7,781	0	7,781	184	7,965
54478-PW-Proj Clnwtr	29	0.571%	5,128	0	5,128	121	5,249

County of Santa Barbara

OMB 2 CFR Part 200 Cost Allocation Plan For Use in Fiscal Year 2020/21
63200 General Services-Purchasing
Detail Allocation for 07 Procurement

	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
54500-PW-SWM	341	6.714%	60,301	0	60,301	1,426	61,727
54560-PW-Lag San	155	3.052%	27,409	0	27,409	648	28,058
55000-HCD	71	1.395%	12,530	0	12,531	296	12,827
55600-HCD-CDBG	21	0.414%	3,714	0	3,714	88	3,801
55700-HCD-MEF	18	0.354%	3,183	0	3,183	75	3,258
62100-CRA-Admin	3	0.059%	530	0	531	13	543
62200-CRA-Elections	18	0.354%	3,183	0	3,183	75	3,258
62300-CRA-Recorder	16	0.315%	2,829	0	2,829	67	2,896
62400-CRA-Assessor	23	0.453%	4,067	0	4,067	96	4,163
63100-GS-Admin	9	0.178%	1,599	0	1,599	38	1,636
63420-CEO-Work Com	13	0.256%	2,299	0	2,299	54	2,353
63430-CEO-Liability	11	0.217%	1,945	0	1,945	46	1,991
63500-GS-Comm	64	1.260%	11,317	0	11,317	268	11,585
63600-GS-Veh Ops	83	1.634%	14,677	0	14,677	347	15,024
63700-GS-ITS	106	2.087%	18,744	0	18,744	443	19,188
63800-GS-Utilities	14	0.276%	2,476	0	2,476	59	2,534
87100-APCD	22	0.433%	3,890	0	3,890	92	3,982
90901-994-Prop10	18	0.354%	3,183	0	3,183	75	3,258
98000-No Co Jail	14	0.276%	2,476	0	2,476	59	2,534
99520-Parks Capital	47	0.925%	8,311	0	8,311	197	8,508
99630-Capital Outlay	42	0.828%	7,434	0	7,434	176	7,610
99999-Other	40	0.793%	7,125	0	7,125	168	7,293
CPU Subtotal	4,329	85.228%	765,459	0	765,459	18,100	783,559
Direct Billed				0	0		0
Total Allocated	5,079	100.000%	898,134	0	898,134	21,031	919,165

Allocation Basis: Number of documents processed, weighted

Source: Purchasing Plus & FIN Trans Register

County of Santa Barbara

OMB 2 CFR Part 200 Cost Allocation Plan For Use in Fiscal Year 2020/21

Allocation Summary for 63200 General Services-Purchasing

	Total	02 - Surplus Property	03 - Mail Courier	07 - Procurement
11000 BOS	10,758	48	10,711	
12000 Cnty Exec	10,892	551	5,847	4,493
13000 Cnty Counsel	3,985		2,924	1,061
21100 DA	25,808	760	15,816	9,232
21300 Child Supt Srvc	15,229	190	11,600	3,439
22100 Prob Svcs	36,007	190	15,478	20,339
22200 Prob Inst	17,390	261	11,583	5,546
23000 Pub Defend	13,774	190	11,955	1,629
25002 Ct 0069 Svs				
31100 Fire	57,594	7,411	9,273	40,910
31200 OEM	10,579	594	1,551	8,434
32100 Sher-Coroner	63,337	6,960	25,756	30,621
32200 Sher-Custody	9,067	950		8,117
32230 Inmate Welfare	5,935	143		5,793
41100 PHD	128,972	2,874	23,182	102,915
41212 PHD-EMS	9,209	618		8,591
41400 CEO-HS	8,352			8,352
41500 PHD-EHS	7,805	143	3,861	3,801
41540 PHD-AS	30,709	428	12,904	17,378
41600 PHD-HM				
41814 PHD-TSAC	543			543
43000 Bwell	31,830	214	7,722	23,894
43100 MHSA	24,105	333	3,861	19,912
43200 ADP	3,801			3,801
44000 Soc Svcs	58,333	1,782	15,461	41,091
44001 IHSS	543			543
44002 WIOA and WDB	8,146			8,146
51000 Ag Comm	10,154	665	3,878	5,612
52100 Parks	63,047	2,565	15,461	45,021
53100 P&D	10,710	119	2,989	7,603
53200 P&D	1,086			1,086
53500 P&D-Energy	386	24		362
53600 P&D-B&S	10,684	214	6,850	3,620
53641 P&D-Oil				
53644 P&D-LFC	543			543
54100 PW-Admin	10,280	333	2,989	6,958
54210 PW-Roads	114,990	7,150	7,739	100,102
54221 GS-Airports	24	24		
54300 PW-Surveyor	677	214		463
54410 PW-Flood	24,316	2,162	4,233	17,921
54471 PW-Water	7,965			7,965
54478 PW-Proj Clnwtr	5,273	24		5,249
54500 PW-SWM	70,829	4,869	4,233	61,727

County of Santa Barbara

OMB 2 CFR Part 200 Cost Allocation Plan For Use in Fiscal Year 2020/21

Allocation Summary for 63200 General Services-Purchasing

	Total	02 - Surplus Property	03 - Mail Courier	07 - Procurement
54560 PW-Lag San	33,391	1,473	3,861	28,058
55000 HCD	15,839	24	2,989	12,827
55200 HCD-AH				
55300 HCD-Home Prog				
55600 HCD-CDBG	3,801			3,801
55700 HCD-MEF	3,258			3,258
57000 CSD	24	24		
61000 Aud-Cont	6,704	597	2,924	3,183
62100 CRA-Admin	4,475	71	3,861	543
62200 CRA-Elections	7,730	594	3,878	3,258
62300 CRA-Recorder	7,581	451	4,233	2,896
62400 CRA-Assessor	7,770	618	2,989	4,163
63100 GS-Admin	7,899	285	5,978	1,636
63300 GS-Fac Svcs	120,615	238	11,972	108,405
63420 CEO-Work Comp	5,342		2,989	2,353
63430 CEO-Liability	1,991			1,991
63500 GS-Comm	11,585			11,585
63600 GS-Veh Ops	18,902		3,878	15,024
63700 GS-ITS	22,177		2,989	19,188
63800 GS-Utilities	2,534			2,534
64000 Human Resources	20,704	261	6,867	13,576
65000 Treasurer	12,307	570	6,850	4,887
81000 SBC Retirement				
81500 LAFCO	2,989		2,989	
86100 SBCAG	3,878		3,878	
87100 APCD	7,860		3,878	3,982
90901 994-Prop10	7,167	48	3,861	3,258
98000 No Co Jail	2,534			2,534
99000 Dept 990				
99520 Parks Capital	9,054	546		8,508
99630 Capital Outlay	7,657	48		7,610
99999 Other	34,506	119	27,094	7,293
Direct Billed				
Total Allocated	1,313,940	48,964	345,811	919,165

Santa Barbara County

Countywide Cost Allocation Plan

FACILITIES MANAGEMENT

ALLOCATION DETAIL

Facilities Management
[Cost Center 63300]

The Facilities Management Department provides for building maintenance, custodial services, real property services, and minor projects. The department accumulates costs for both allowable and unallowable functions using the County's Financial Information Network (FIN).

Revenues received for refunds or reimbursements reduces functional expenditures prior to the allocation of functional costs. Intrafund transfers and revenues received for allowable functions reduce the allocations.

The plan allocates costs for these allowable Facilities Management functions:

Building Maintenance: This includes the cost of routine maintenance performed on structures primarily by County staff. The department accumulates costs by building and the plan allocates these costs based on building area occupied.

Building Direct Identify: The department calculates charges for and bills certain departments on a monthly basis. The plan shows these costs as directly identified and offsets the allocation to the grantees with the amount direct billed. These amounts also reduce total building costs accumulated for the Building Labor function and the Building Services and Supplies function; the remaining building costs are allocated to the other occupants based on area occupied.

Real Property: This function includes the costs of negotiating sales and purchases of County property, leases for County occupancy in rented structures, or for leasing County property to private parties. The Plan allocates these costs based on the direct costs accumulated in FIN. Revenues received or intrafund billings resulting from Real Property services reduce the grantee allocation.

Special Projects: This includes costs for building repairs and maintenance projects that are not capitalized. Projects that are not specifically identified to a department are allocated by the Plan based upon building area occupied. Special departmental projects such as moving or remodeling are accumulated in FIN by department and the Plan allocates these costs based on the direct costs accumulated in FIN.

Building Landscape: This includes the cost of grounds maintenance performed by County personnel and external vendors. The department accumulates costs by building and the plan allocates these costs based on building area occupied.

County of Santa Barbara

OMB 2 CFR Part 200 Cost Allocation Plan For Use in Fiscal Year 2020/21
Costs to be allocated for 63300 General Services-Facilities Services

	First Allocation	Second Allocation	Total
Department Expenditures:			
Salaries and Employee Benefits	4,327,398		4,327,398
Services and Supplies	5,097,371		5,097,371
Other Charges	1,055,632		1,055,632
Capital Assets	404,388		404,388
Other Financing Uses	437,723		437,723
Intrafund Expenditure Transfers (+)	1,036,941		1,036,941
Total Department Expenditures	12,359,453	0	12,359,453
Cost Adjustments:			
Unallowable: Capital Assets	(404,388)		(404,388)
Unallowable: Other Financing Uses	(437,723)		(437,723)
Badges	(15,779)		(15,779)
Capital Asset	(622,749)		(622,749)
Concessions	(2,940)		(2,940)
EV Charge Stations	(10,015)		(10,015)
Franchise Fees	(18,984)		(18,984)
Parking Payments	(13,500)		(13,500)
Refunds	(493)		(493)
Total Cost Adjustments	(1,526,571)	0	(1,526,571)
Additions/Reallocations:			
00001-Equipment and Software Depreciat	13,722		13,722
00002-Structure Depreciation	127,693		127,693
12000-County Executive	15,632	706	16,337
13000-County Counsel	90,336	2,035	92,371
61000-Auditor-Controller	73,248	1,440	74,688
63200-General Services-Purchasing	117,841	2,773	120,615
64000-Human Resources		70,575	70,575
65000-Treasurer		967	967
Total Additions/Reallocations	438,471	78,497	516,969
Total to be Allocated	11,271,353	78,497	11,349,850

County of Santa Barbara

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Functional Costs for 63300 General Services-Facilities Services

	00 - Total	01 - General and Admin	02 - Building Maintenance	04 - Direct Identify -	05 - Real Property	06 - Special Projects
Department Expenditures						
Salaries and Employee Benefit	4,327,398		2,632,046		807,185	
Services and Supplies	5,097,371		4,762,955		120,144	
Other Charges	1,055,632		795,902		185,186	
Capital Assets	404,388		404,388			
Other Financing Uses	437,723		100,000		337,723	
Intrafund Expenditure Transfe	1,036,941		596,642		183,458	
Total Department Expenditures	12,359,453		9,291,934		1,633,696	
Cost Adjustments						
Unallowable: Capital Assets	(404,388)		(404,388)			
Unallowable: Other Financing	(437,723)		(100,000)		(337,723)	
Franchise Fees	(18,984)				(18,984)	
EV Charge Stations	(10,015)		(10,015)			
Direct identified charges			(214,681)	214,681		
Concessions	(2,940)				(2,940)	
Capital Asset	(622,749)		(622,749)			
Adjust certain costs to Admin		12,034	(12,034)			
Refunds	(493)		(493)			
Badges	(15,779)		(15,779)			
Labor & SS to 01 from 02		92,972	(92,972)			
Special Projects			(536,825)			536,825
Parking Payments	(13,500)				(13,500)	
Total Cost Adjustments	10,832,881	105,006	7,281,996	214,681	1,260,549	536,825
1st Addition/Reallocation						
00001-Equipment and Softwar	13,722	13,722				
00002-Structure Depreciation	127,693	127,693				
12000-County Executive	15,632	15,632				
13000-County Counsel	90,336	90,336				
61000-Auditor-Controller	73,248	73,248				
63200-General Services-Purch	117,841	117,841				
1st Admin Reallocation		(543,478)	330,559		101,374	
Total 1st Addition/Reallocation	11,271,353		7,612,555	214,681	1,361,923	536,825
2nd Addition/Reallocation						
12000-County Executive	706	706				
13000-County Counsel	2,035	2,035				
61000-Auditor-Controller	1,440	1,440				
63200-General Services-Purch	2,773	2,773				
64000-Human Resources	70,575	70,575				
65000-Treasurer	967	967				
2nd Admin Reallocation		(78,497)	47,744		14,642	
Total Allocated	11,349,850		7,660,299	214,681	1,376,565	536,825

County of Santa Barbara

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Functional Costs for 63300 General Services-Facilities Services

	07 - Bldg Landscape	99 - General Government				
Department Expenditures						
Salaries and Employee Benefit	15,183	872,984				
Services and Supplies	131,984	82,288				
Other Charges		74,544				
Capital Assets						
Other Financing Uses						
Intrafund Expenditure Transfe		256,841				
Total Department Expenditures	147,166	1,286,657				
Cost Adjustments						
Unallowable: Capital Assets						
Unallowable: Other Financing						
Franchise Fees						
EV Charge Stations						
Direct identified charges						
Concessions						
Capital Asset						
Adjust certain costs to Admin						
Refunds						
Badges						
Labor & SS to 01 from 02						
Special Projects						
Parking Payments						
Total Cost Adjustments	147,166	1,286,657				
1st Addition/Reallocation						
00001-Equipment and Softwar						
00002-Structure Depreciation						
12000-County Executive						
13000-County Counsel						
61000-Auditor-Controller						
63200-General Services-Purch						
1st Admin Reallocation	1,907	109,638				
Total 1st Addition/Reallocation	149,073	1,396,295				
2nd Addition/Reallocation						
12000-County Executive						
13000-County Counsel						
61000-Auditor-Controller						
63200-General Services-Purch						
64000-Human Resources						
65000-Treasurer						
2nd Admin Reallocation	275	15,836				
Total Allocated	149,348	1,412,131				

County of Santa Barbara

OMB 2 CFR Part 200 Cost Allocation Plan For Use in Fiscal Year 2020/21
63300 General Services-Facilities Services
Detail Allocation for 02 Building Maintenance

	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
12000-Cnty Exec	29,580	0.682%	51,908	0	51,908	0	51,908
13000-Cnty Counsel	36,025	0.831%	63,219	0	63,219	0	63,219
61000-Aud-Cont	43,750	1.009%	76,775	0	76,775	0	76,775
63200-GS-Purchasing	8,586	0.198%	15,068	0	15,068	0	15,068
64000-Human Resourc	167,913	3.871%	294,663	0	294,663	1,900	296,563
65000-Treasurer	50,878	1.173%	89,284	0	89,284	576	89,859
Cost Center Subtotal	336,732	7.762%	590,916	0	590,916	2,475	593,391
11000-BOS	64,223	1.481%	112,702	0	112,702	727	113,428
21100-DA	(8,900)	-0.205%	(15,618)	0	(15,618)	(101)	(15,719)
21300-Child Supt Srvc	14,151	0.326%	24,833	0	24,833	160	24,993
22100-Prob Svcs	234,428	5.404%	411,388	0	411,388	2,652	414,040
22200-Prob Inst	268,832	6.197%	471,761	0	471,761	3,041	474,802
23000-Pub Defend	110,497	2.547%	193,907	0	193,907	1,250	195,157
25001-Grand Jury	4,194	0.097%	7,360	0	7,360	47	7,407
25002-Ct 0069 Svs	99	0.002%	174	0	174	1	176
31100-Fire	64,586	1.489%	113,338	0	113,338	731	114,069
31200-OEM	36,970	0.852%	64,877	0	64,877	418	65,295
32100-Sher-Coroner	272,527	6.282%	478,245	0	478,245	3,083	481,329
32200-Sher-Custody	821,817	18.945%	1,442,169	0	1,442,169	9,298	1,451,467
32230-Inmate Welfare	242	0.006%	424	0	424	3	427
41100-PHD	315,459	7.272%	553,585	(20,962)	532,623	3,569	536,192
41212-PHD-EMS	5,778	0.133%	10,140	0	10,140	65	10,206
41500-PHD-EHS	16,302	0.376%	28,608	0	28,608	184	28,792
41540-PHD-AS	129,816	2.993%	227,808	0	227,808	1,469	229,277
43000-Bwell	32,953	0.760%	57,827	(38,630)	19,197	373	19,570
43100-MHSA	168,972	3.895%	296,521	0	296,521	1,912	298,433
43200-ADP	3,086	0.071%	5,415	0	5,415	35	5,450
44000-Soc Svcs	6,089	0.140%	10,685	(5,431)	5,254	69	5,323
51000-Ag Comm	44,899	1.035%	78,792	0	78,792	508	79,300
52100-Parks	180,176	4.153%	316,182	0	316,182	2,038	318,221
53100-P&D	36,086	0.832%	63,325	0	63,325	408	63,733
53200-P&D	11,880	0.274%	20,847	0	20,847	134	20,982
53500-P&D-Energy	3,774	0.087%	6,623	0	6,623	43	6,665
53600-P&D-B&S	28,753	0.663%	50,457	0	50,457	325	50,782
53641-P&D-Oil	3,209	0.074%	5,631	0	5,631	36	5,667
54100-PW-Admin	14,292	0.330%	25,080	0	25,080	162	25,242
54210-PW-Roads	97,192	2.241%	170,558	0	170,558	1,100	171,657
54300-PW-Surveyor	5,180	0.119%	9,090	0	9,090	59	9,149
54410-PW-Flood	39,893	0.920%	70,007	0	70,007	451	70,459
54471-PW-Water	2,854	0.066%	5,009	0	5,009	32	5,041
54478-PW-Proj Clnwtr	1,050	0.024%	1,842	0	1,842	12	1,854
54500-PW-SWM	38,633	0.891%	67,795	0	67,795	437	68,232

County of Santa Barbara

OMB 2 CFR Part 200 Cost Allocation Plan For Use in Fiscal Year 2020/21
63300 General Services-Facilities Services
Detail Allocation for 02 Building Maintenance

	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
54560-PW-Lag San	3,279	0.076%	5,755	0	5,755	37	5,792
55000-HCD	53,597	1.236%	94,055	0	94,055	606	94,661
57000-CSD	118,103	2.723%	207,253	0	207,253	1,336	208,590
62200-CRA-Elections	100,034	2.306%	175,545	(6,466)	169,079	1,132	170,210
62300-CRA-Recorder	47,097	1.086%	82,649	0	82,649	533	83,182
62400-CRA-Assessor	75,009	1.729%	131,630	0	131,630	849	132,479
63100-GS-Admin	19,424	0.448%	34,087	0	34,087	220	34,306
63420-CEO-Work Com	6,049	0.139%	10,615	0	10,615	68	10,684
63500-GS-Comm	12,045	0.278%	21,137	0	21,137	136	21,273
63600-GS-Veh Ops	87,229	2.011%	153,074	(24)	153,050	987	154,037
63700-GS-ITS	42,413	0.978%	74,429	0	74,429	480	74,908
63800-GS-Utilities	39	0.001%	69	0	69	0	70
80100-Law Library	5,353	0.123%	9,394	0	9,394	61	9,454
81500-LAFCO	638	0.015%	1,120	0	1,120	7	1,127
86100-SBCAG	396	0.009%	694	0	694	4	699
87100-APCD	923	0.021%	1,620	0	1,620	10	1,631
99000-Dept 990	2,709	0.063%	4,754	0	4,754	31	4,785
99999-Other	356,936	8.228%	626,371	(77,927)	548,444	4,038	552,482
CPU Subtotal	4,001,265	92.238%	7,021,639	(149,440)	6,872,199	45,269	6,917,468
Direct Billed				149,440	149,440		149,440
Total Allocated	4,337,997	100.000%	7,612,555	0	7,612,554	47,744	7,660,299

Allocation Basis: Square feet occupied per bldg maint costs

Source: G/S Bldg Square Footage Database

County of Santa Barbara

OMB 2 CFR Part 200 Cost Allocation Plan For Use in Fiscal Year 2020/21
63300 General Services-Facilities Services
Detail Allocation for 04 Direct Identify - Bldg Charges

	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
43000-Bwell	77,612	36.152%	77,612	(77,612)	0	0	0
44000-Soc Svcs	137,069	63.848%	137,069	(137,069)	0	0	0
CPU Subtotal	214,681	100.000%	214,681	(214,681)	0	0	0
Direct Billed				214,681	214,681		214,681
Total Allocated	214,681	100.000%	214,681	0	214,681	0	214,681

Allocation Basis: Direct charges assigned in FIN

Source: FIN Expenditure Ledger

County of Santa Barbara

OMB 2 CFR Part 200 Cost Allocation Plan For Use in Fiscal Year 2020/21
63300 General Services-Facilities Services
Detail Allocation for 05 Real Property

	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
12000-Cnty Exec	867	0.135%	1,832	0	1,832	0	1,832
13000-Cnty Counsel	45	0.007%	95	0	95	0	95
61000-Aud-Cont	150	0.023%	317	0	317	0	317
64000-Human Resourc	37	0.006%	78	0	78	1	79
Cost Center Subtotal	1,099	0.171%	2,322	0	2,322	1	2,323
11000-BOS	2,165	0.336%	4,575	0	4,575	49	4,625
22100-Prob Svcs	1,048	0.163%	2,214	0	2,214	24	2,238
22200-Prob Inst	1,115	0.173%	2,357	0	2,357	25	2,383
23000-Pub Defend	681	0.106%	1,439	0	1,439	16	1,455
25001-Grand Jury	7	0.001%	15	0	15	0	15
31100-Fire	6,629	1.029%	14,009	0	14,009	151	14,160
32100-Sher-Coroner	4,315	0.670%	9,120	0	9,120	98	9,218
32200-Sher-Custody	41,095	6.377%	86,852	0	86,852	935	87,787
32230-Inmate Welfare	11	0.002%	24	0	24	0	24
41100-PHD	308	0.048%	651	0	651	7	658
41212-PHD-EMS	6	0.001%	13	0	13	0	14
41500-PHD-EHS	31	0.005%	65	0	65	1	65
41540-PHD-AS	138	0.021%	291	0	291	3	294
41814-PHD-TSAC	0	0.000%	0	0	0	0	0
43000-Bwell	2,388	0.371%	5,046	0	5,046	54	5,101
43100-MHSA	3,528	0.547%	7,456	0	7,456	80	7,536
43200-ADP	269	0.042%	569	0	569	6	575
44000-Soc Svcs	460	0.071%	973	0	973	10	983
51000-Ag Comm	4,672	0.725%	9,873	0	9,873	106	9,980
52100-Parks	1,569	0.244%	3,317	(588)	2,729	36	2,764
53100-P&D	182	0.028%	385	0	385	4	389
53200-P&D	5	0.001%	10	0	10	0	10
53500-P&D-Energy	2	0.000%	4	0	4	0	4
53600-P&D-B&S	10	0.002%	22	0	22	0	22
53641-P&D-Oil	1	0.000%	3	0	3	0	3
54100-PW-Admin	6,475	1.005%	13,685	0	13,685	147	13,833
54210-PW-Roads	739	0.115%	1,562	0	1,562	17	1,579
54300-PW-Surveyor	46	0.007%	97	0	97	1	98
54410-PW-Flood	47,798	7.417%	101,018	0	101,018	1,088	102,106
54471-PW-Water	129	0.020%	273	0	273	3	276
54478-PW-Proj Clnwtr	17	0.003%	35	0	35	0	35
54500-PW-SWM	495	0.077%	1,046	0	1,046	11	1,057
54560-PW-Lag San	127	0.020%	267	0	267	3	270
55000-HCD	1,402	0.218%	2,964	0	2,964	32	2,995
57000-CSD	343	0.053%	725	0	725	8	733
62100-CRA-Admin	633	0.098%	1,338	0	1,338	14	1,353
62300-CRA-Recorder	66	0.010%	140	0	140	2	142

County of Santa Barbara

OMB 2 CFR Part 200 Cost Allocation Plan For Use in Fiscal Year 2020/21
63300 General Services-Facilities Services
Detail Allocation for 05 Real Property

	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
63100-GS-Admin	8	0.001%	17	0	17	0	17
63500-GS-Comm	145	0.023%	307	0	307	3	310
80100-Law Library	696	0.108%	1,471	0	1,471	16	1,487
86100-SBCAG	1,442	0.224%	3,048	0	3,048	33	3,081
87100-APCD	3,076	0.477%	6,500	0	6,500	70	6,570
98000-No Co Jail	2,955	0.459%	6,245	0	6,245	67	6,312
99999-Other	506,088	78.535%	1,069,581	(895,732)	173,848	11,518	185,366
CPU Subtotal	643,315	99.829%	1,359,601	(896,320)	463,280	14,641	477,922
Direct Billed				896,320	896,320		896,320
Total Allocated	644,414	100.000%	1,361,923	0	1,361,923	14,642	1,376,565

Allocation Basis: Direct charges assigned in FIN

Source: FIN Expenditure Ledger

County of Santa Barbara

OMB 2 CFR Part 200 Cost Allocation Plan For Use in Fiscal Year 2020/21
63300 General Services-Facilities Services
Detail Allocation for 06 Special Projects

	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
12000-Cnty Exec	4,155	0.774%	4,157	0	4,157	0	4,157
13000-Cnty Counsel	5,261	0.980%	5,263	0	5,263	0	5,263
61000-Aud-Cont	6,742	1.256%	6,744	0	6,744	0	6,744
63200-GS-Purchasing	1,262	0.235%	1,263	0	1,263	0	1,263
64000-Human Resourc	72,593	13.527%	72,618	0	72,618	0	72,618
65000-Treasurer	8,298	1.546%	8,301	0	8,301	0	8,301
Cost Center Subtotal	98,312	18.320%	98,346	0	98,346	0	98,346
11000-BOS	5,028	0.937%	5,030	0	5,030	0	5,030
21100-DA	153,281	28.563%	153,334	0	153,334	0	153,334
22100-Prob Svcs	1,683	0.314%	1,683	0	1,683	0	1,683
23000-Pub Defend	769	0.143%	770	0	770	0	770
32100-Sher-Coroner	31,107	5.797%	31,118	0	31,118	0	31,118
32200-Sher-Custody	82,476	15.369%	82,504	0	82,504	0	82,504
41100-PHD	11,918	2.221%	11,923	0	11,923	0	11,923
41212-PHD-EMS	1,061	0.198%	1,062	0	1,062	0	1,062
43000-Bwell	3,837	0.715%	3,838	0	3,838	0	3,838
43100-MHSA	620	0.116%	620	0	620	0	620
43200-ADP	98	0.018%	98	0	98	0	98
52100-Parks	16,829	3.136%	16,835	0	16,835	0	16,835
53100-P&D	6,641	1.238%	6,644	0	6,644	0	6,644
53200-P&D	3,259	0.607%	3,260	0	3,260	0	3,260
53500-P&D-Energy	1,035	0.193%	1,036	0	1,036	0	1,036
53600-P&D-B&S	3,137	0.585%	3,138	0	3,138	0	3,138
54100-PW-Admin	2,906	0.542%	2,907	0	2,907	0	2,907
54210-PW-Roads	3,190	0.594%	3,191	0	3,191	0	3,191
54300-PW-Surveyor	1,421	0.265%	1,422	0	1,422	0	1,422
54410-PW-Flood	4,190	0.781%	4,191	0	4,191	0	4,191
54471-PW-Water	12	0.002%	12	0	12	0	12
54478-PW-Proj Clnwtr	288	0.054%	288	0	288	0	288
54500-PW-SWM	119	0.022%	119	0	119	0	119
55000-HCD	508	0.095%	508	0	508	0	508
57000-CSD	434	0.081%	435	0	435	0	435
62400-CRA-Assessor	7,547	1.406%	7,550	0	7,550	0	7,550
63100-GS-Admin	2,255	0.420%	2,256	0	2,256	0	2,256
63420-CEO-Work Com	889	0.166%	890	0	890	0	890
63500-GS-Comm	4,681	0.872%	4,683	0	4,683	0	4,683
63700-GS-ITS	6,059	1.129%	6,061	0	6,061	0	6,061
80100-Law Library	36,059	6.719%	36,071	0	36,071	0	36,071
81500-LAFCO	175	0.033%	175	0	175	0	175
99999-Other	44,815	8.351%	44,831	0	44,831	0	44,831
CPU Subtotal	438,327	81.680%	438,480	0	438,480	0	438,480

County of Santa Barbara

OMB 2 CFR Part 200 Cost Allocation Plan For Use in Fiscal Year 2020/21
63300 General Services-Facilities Services
Detail Allocation for 06 Special Projects

	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Direct Billed				0	0		0
Total Allocated	536,639	100.000%	536,825	0	536,825	0	536,825

Allocation Basis: Direct charges assigned in FIN

Source: FIN Expenditure Ledger

County of Santa Barbara

OMB 2 CFR Part 200 Cost Allocation Plan For Use in Fiscal Year 2020/21
63300 General Services-Facilities Services
Detail Allocation for 07 Bldg Landscape

	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
12000-Cnty Exec	949	0.767%	1,143	0	1,143	0	1,143
13000-Cnty Counsel	1,113	0.899%	1,340	0	1,340	0	1,340
61000-Aud-Cont	1,436	1.160%	1,729	0	1,729	0	1,729
63200-GS-Purchasing	264	0.213%	318	0	318	0	318
64000-Human Resourc	3,360	2.714%	4,045	0	4,045	8	4,053
65000-Treasurer	1,838	1.485%	2,213	0	2,213	4	2,218
Cost Center Subtotal	8,960	7.237%	10,788	0	10,788	12	10,800
11000-BOS	3,262	2.635%	3,928	0	3,928	7	3,936
21100-DA	2,739	2.212%	3,298	0	3,298	6	3,304
21300-Child Supt Srvc	89	0.072%	107	0	107	0	107
22100-Prob Svcs	10,265	8.291%	12,360	0	12,360	24	12,383
22200-Prob Inst	5,070	4.095%	6,105	0	6,105	12	6,117
23000-Pub Defend	197	0.159%	237	0	237	0	237
31200-OEM	23	0.019%	28	0	28	0	28
32100-Sher-Coroner	2,384	1.926%	2,871	0	2,871	5	2,876
41100-PHD	23,976	19.366%	28,870	0	28,870	55	28,925
41212-PHD-EMS	348	0.281%	420	0	420	1	420
41500-PHD-EHS	972	0.785%	1,171	0	1,171	2	1,173
41540-PHD-AS	2,096	1.693%	2,524	0	2,524	5	2,529
43000-Bwell	654	0.528%	787	0	787	2	789
43100-MHSA	11,253	9.090%	13,550	0	13,550	26	13,576
43200-ADP	105	0.084%	126	0	126	0	126
51000-Ag Comm	4,631	3.741%	5,577	0	5,577	11	5,587
52100-Parks	2,913	2.353%	3,508	0	3,508	7	3,514
53100-P&D	1,446	1.168%	1,741	0	1,741	3	1,745
53200-P&D	451	0.364%	542	0	542	1	543
53500-P&D-Energy	143	0.116%	172	0	172	0	173
53600-P&D-B&S	1,583	1.278%	1,906	0	1,906	4	1,909
53641-P&D-Oil	4	0.003%	5	0	5	0	5
54100-PW-Admin	426	0.344%	513	0	513	1	514
54210-PW-Roads	1,405	1.135%	1,692	0	1,692	3	1,695
54300-PW-Surveyor	196	0.159%	237	0	237	0	237
54410-PW-Flood	993	0.802%	1,195	0	1,195	2	1,197
54471-PW-Water	70	0.056%	84	0	84	0	84
54478-PW-Proj Clnwtr	40	0.032%	48	0	48	0	48
54500-PW-SWM	628	0.508%	757	0	757	1	758
54560-PW-Lag San	25	0.020%	30	0	30	0	30
55000-HCD	5,360	4.330%	6,454	0	6,454	12	6,467
57000-CSD	2,255	1.821%	2,715	0	2,715	5	2,720
62200-CRA-Elections	1,063	0.859%	1,280	0	1,280	2	1,283
62300-CRA-Recorder	579	0.467%	697	0	697	1	698
62400-CRA-Assessor	3,667	2.962%	4,416	0	4,416	8	4,424

County of Santa Barbara

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63300 General Services-Facilities Services
Detail Allocation for 07 Bldg Landscape

	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
63100-GS-Admin	473	0.382%	569	0	569	1	571
63420-CEO-Work Com	186	0.150%	224	0	224	0	224
63500-GS-Comm	15	0.012%	18	0	19	0	19
63600-GS-Veh Ops	63	0.051%	75	0	75	0	76
63700-GS-ITS	1,230	0.994%	1,481	0	1,481	3	1,484
80100-Law Library	26	0.021%	31	0	31	0	31
81500-LAFCO	24	0.020%	29	0	29	0	29
86100-SBCAG	1	0.001%	1	0	1	0	1
87100-APCD	3	0.002%	3	0	3	0	3
99000-Dept 990	1,018	0.822%	1,225	0	1,225	2	1,228
99999-Other	20,494	16.554%	24,678	0	24,678	47	24,725
CPU Subtotal	114,842	92.763%	138,284	0	138,284	263	138,548
Direct Billed				0	0		0
Total Allocated	123,802	100.000%	149,073	0	149,073	275	149,348

Allocation Basis: Square feet occupied per bldg landscape costs

Source: G/S Bldg Square Footage Database

County of Santa Barbara

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Allocation Summary for 63300 General Services-Facilities Services

	Total	02 - Building Maintenance	04 - Direct Identify - Bldg Charges	05 - Real Property	06 - Special Projects	07 - Bldg Landscape
11000 BOS	127,019	113,428		4,625	5,030	3,936
12000 Cnty Exec	59,039	51,908		1,832	4,157	1,143
13000 Cnty Counsel	69,916	63,219		95	5,263	1,340
21100 DA	140,920	(15,719)			153,334	3,304
21300 Child Supt Srvc	25,100	24,993				107
22100 Prob Svcs	430,345	414,040		2,238	1,683	12,383
22200 Prob Inst	483,301	474,802		2,383		6,117
23000 Pub Defend	197,618	195,157		1,455	770	237
25001 Grand Jury	7,422	7,407		15		
25002 Ct 0069 Svs	176	176				
31100 Fire	128,229	114,069		14,160		
31200 OEM	65,323	65,295				28
32100 Sher-Coroner	524,541	481,329		9,218	31,118	2,876
32200 Sher-Custody	1,621,758	1,451,467		87,787	82,504	
32230 Inmate Welfare	452	427		24		
41100 PHD	577,697	536,192		658	11,923	28,925
41212 PHD-EMS	11,701	10,206		14	1,062	420
41500 PHD-EHS	30,030	28,792		65		1,173
41540 PHD-AS	232,100	229,277		294		2,529
41814 PHD-TSAC						
43000 Bwell	29,297	19,570		5,101	3,838	789
43100 MHSA	320,165	298,433		7,536	620	13,576
43200 ADP	6,249	5,450		575	98	126
44000 Soc Svcs	6,306	5,323		983		
51000 Ag Comm	94,867	79,300		9,980		5,587
52100 Parks	341,334	318,221		2,764	16,835	3,514
53100 P&D	72,510	63,733		389	6,644	1,745
53200 P&D	24,795	20,982		10	3,260	543
53500 P&D-Energy	7,878	6,665		4	1,036	173
53600 P&D-B&S	55,851	50,782		22	3,138	1,909
53641 P&D-Oil	5,675	5,667		3		5
54100 PW-Admin	42,495	25,242		13,833	2,907	514
54210 PW-Roads	178,122	171,657		1,579	3,191	1,695
54300 PW-Surveyor	10,905	9,149		98	1,422	237
54410 PW-Flood	177,953	70,459		102,106	4,191	1,197
54471 PW-Water	5,413	5,041		276	12	84
54478 PW-Proj Clnwtr	2,226	1,854		35	288	48
54500 PW-SWM	70,166	68,232		1,057	119	758
54560 PW-Lag San	6,092	5,792		270		30
55000 HCD	104,631	94,661		2,995	508	6,467
55300 HCD-Home Prog						
57000 CSD	212,477	208,590		733	435	2,720
61000 Aud-Cont	85,566	76,775		317	6,744	1,729

County of Santa Barbara

OMB 2 CFR Part 200 Cost Allocation Plan For Use in Fiscal Year 2020/21

Allocation Summary for 63300 General Services-Facilities Services

	Total	02 - Building Maintenance	04 - Direct Identify - Bldg Charges	05 - Real Property	06 - Special Projects	07 - Bldg Landscape
62100 CRA-Admin	1,353			1,353		
62200 CRA-Elections	171,493	170,210				1,283
62300 CRA-Recorder	84,022	83,182		142		698
62400 CRA-Assessor	144,453	132,479			7,550	4,424
63100 GS-Admin	37,150	34,306		17	2,256	571
63200 GS-Purchasing	16,648	15,068			1,263	318
63420 CEO-Work Comp	11,798	10,684			890	224
63500 GS-Comm	26,285	21,273		310	4,683	19
63600 GS-Veh Ops	154,112	154,037				76
63700 GS-ITS	82,453	74,908			6,061	1,484
63800 GS-Utilities	70	70				
64000 Human Resources	373,313	296,563		79	72,618	4,053
65000 Treasurer	100,378	89,859			8,301	2,218
80100 Law Library	47,044	9,454		1,487	36,071	31
81500 LAFCO	1,332	1,127			175	29
86100 SBCAG	3,781	699		3,081		1
87100 APCD	8,205	1,631		6,570		3
98000 No Co Jail	6,312			6,312		
99000 Dept 990	6,013	4,785				1,228
99520 Parks Capital						
99630 Capital Outlay						
99999 Other	807,405	552,482		185,366	44,831	24,725
Direct Billed	1,260,443	149,441	214,681	896,320		
Total Allocated	9,937,719	7,660,299	214,681	1,376,565	536,825	149,348

Santa Barbara County

Countywide Cost Allocation Plan

HUMAN RESOURCES

ALLOCATION DETAIL

Schedule 64000.100

Human Resources Department and County Civil Service Commission
[Cost Center 64000]

The Human Resources Department provides a variety of human resource services to all County departments and administers the County's dental and unemployment self-insurance plans. The department accumulates costs for both allowable and unallowable functions in the County's Financial Information Network (FIN).

The Civil Service Commission advises the Board of Supervisors and the Director of Human Resources on matters concerning personnel policy and administration, investigates conditions of employment, reports findings, conclusions and recommendations to the Board of Supervisors and the County Executive, hears appeals from personnel in classified service relative to any suspension, demotion, dismissal or alleged discrimination, and prepares an annual report to the Board of Supervisors.

Revenues received for refunds or reimbursements reduces functional expenditures prior to the allocation of functional costs. Intrafund transfers and revenues received for allowable functions reduce the allocations.

The Plan allocates costs for these allowable Human Resources Department functions:

Directly Identified Special Projects: These costs include recruitment, examination, classification of employees, investigations, labor negotiations, and shared human resources services attributable to specific departments/cost plan units. Costs accumulated in FIN provide the basis for allocating these costs.

Human Resources – Countywide: These costs include employee relations costs, recruitment and selection costs, benefits division costs assignable to programs benefiting all employees, and costs of the Equal Employment Opportunity Program, the Civil Service Commission, trainings, and legally required employee certifications. The plan allocates these costs based on the average number of employees by CPU during the fiscal year.

Dental Self-Insurance: The costs to administer the County's dental self-insurance fund are allocated directly to this fund.

Unemployment Self-Insurance: The costs to administer the County's unemployment self-insurance fund are allocated directly to this fund.

County of Santa Barbara

OMB 2 CFR Part 200 Cost Allocation Plan For Use in Fiscal Year 2020/21

Costs to be allocated for 64000 Human Resources

	First Allocation	Second Allocation	Total
Department Expenditures:			
Salaries and Employee Benefits	4,063,199		4,063,199
Services and Supplies	867,127		867,127
Other Charges	346,375		346,375
Other Financing Uses	5,643		5,643
Total Department Expenditures	5,282,344	0	5,282,344
Cost Adjustments:			
Unallowable: Other Financing Uses	(5,643)		(5,643)
RX Discount Program	(19,126)		(19,126)
Tuition - CPU 81000	(3,270)		(3,270)
Total Cost Adjustments	(28,040)	0	(28,040)
Additions/Reallocations:			
00002-Structure Depreciation	26,381		26,381
12000-County Executive	26,129	1,405	27,534
13000-County Counsel	97,814	2,204	100,017
61000-Auditor-Controller	53,158	1,035	54,192
63200-General Services-Purchasing	20,232	472	20,704
63300-General Services-Facilities Service	371,405	1,908	373,313
65000-Treasurer		904	904
Total Additions/Reallocations	595,118	7,927	603,045
Total to be Allocated	5,849,423	7,927	5,857,350

County of Santa Barbara

OMB 2 CFR Part 200 Cost Allocation Plan For Use in Fiscal Year 2020/21
Functional Costs for 64000 Human Resources

	00 - Total	01 - General and Admin	02 - Direct Identify	03 - Human Resources-	09 - Unemployme	99 - General
Department Expenditures						
Salaries and Employee Benefit	4,063,199	1,052,070	726,951	2,258,604	669	24,906
Services and Supplies	867,127	555,368	39,279	269,908		2,571
Other Charges	346,375	298,952		47,423		
Other Financing Uses	5,643			5,643		
Total Department Expenditures	5,282,344	1,906,390	766,230	2,581,578	669	27,477
Cost Adjustments						
Unallowable: Other Financing	(5,643)			(5,643)		
Memberships		(1,496)				1,496
RX Discount Program	(19,126)			(19,126)		
Tuition - CPU 81000	(3,270)			(3,270)		
Total Cost Adjustments	5,254,305	1,904,894	766,230	2,553,538	669	28,973
1st Addition/Reallocation						
00001-Equipment and Softwar						
00002-Structure Depreciation	26,381	26,381				
12000-County Executive	26,129	26,129				
13000-County Counsel	97,814	97,814				
61000-Auditor-Controller	53,158	53,158				
63200-General Services-Purch	20,232	20,232				
63300-General Services-Facili	371,405	371,405				
1st Admin Reallocation		(2,500,012)	603,557	1,875,222	555	20,678
Total 1st Addition/Reallocation	5,849,423		1,369,787	4,428,761	1,224	49,651
2nd Addition/Reallocation						
12000-County Executive	1,405	1,405				
13000-County Counsel	2,204	2,204				
61000-Auditor-Controller	1,035	1,035				
63200-General Services-Purch	472	472				
63300-General Services-Facili	1,908	1,908				
65000-Treasurer	904	904				
2nd Admin Reallocation		(7,927)	1,914	5,946	2	66
Total Allocated	5,857,350		1,371,701	4,434,707	1,225	49,717

County of Santa Barbara

OMB 2 CFR Part 200 Cost Allocation Plan For Use in Fiscal Year 2020/21
64000 Human Resources
Detail Allocation for 02 Direct Identify

	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
12000-Cnty Exec	14,573	1.912%	26,194	0	26,194	0	26,194
13000-Cnty Counsel	7,595	0.997%	13,651	0	13,651	0	13,651
61000-Aud-Cont	6,929	0.909%	12,454	0	12,454	0	12,454
63200-GS-Purchasing	2,920	0.383%	5,249	0	5,249	0	5,249
63300-GS-Fac Svcs	17,318	2.272%	31,126	0	31,126	0	31,126
65000-Treasurer	9,680	1.270%	17,399	0	17,399	26	17,425
Cost Center Subtotal	59,016	7.744%	106,073	0	106,073	26	106,099
11000-BOS	11,385	1.494%	20,463	0	20,463	31	20,493
21100-DA	21,076	2.766%	37,882	0	37,882	57	37,938
21300-Child Supt Srvc	20,340	2.669%	36,558	0	36,558	55	36,613
22100-Prob Svcs	36,136	4.742%	64,950	0	64,950	97	65,047
22200-Prob Inst	2,784	0.365%	5,003	0	5,003	7	5,010
23000-Pub Defend	33,000	4.330%	59,314	0	59,314	89	59,402
31100-Fire	39,668	5.205%	71,298	0	71,298	107	71,405
32100-Sher-Coroner	22,164	2.908%	39,837	0	39,837	60	39,897
32200-Sher-Custody	180	0.024%	323	0	323	0	324
41100-PHD	44,827	5.882%	80,570	0	80,570	120	80,690
41400-CEO-HS	1,698	0.223%	3,052	0	3,052	5	3,057
43000-Bwell	88,114	11.562%	158,372	0	158,372	237	158,609
43100-MHSA	32,608	4.279%	58,608	0	58,608	88	58,696
43200-ADP	4,355	0.571%	7,827	0	7,827	12	7,839
44000-Soc Svcs	44,392	5.825%	79,788	0	79,788	119	79,908
51000-Ag Comm	25,101	3.294%	45,116	0	45,116	67	45,183
52100-Parks	14,854	1.949%	26,698	0	26,698	40	26,738
53100-P&D	35,030	4.597%	62,962	0	62,962	94	63,056
54100-PW-Admin	20,983	2.753%	37,714	0	37,714	56	37,770
54210-PW-Roads	17,518	2.299%	31,487	0	31,487	47	31,534
54410-PW-Flood	1,215	0.159%	2,183	0	2,183	3	2,186
54471-PW-Water	1,763	0.231%	3,169	0	3,169	5	3,174
54500-PW-SWM	6,596	0.866%	11,856	0	11,856	18	11,873
57000-CSD	11,595	1.522%	20,841	0	20,841	31	20,872
62100-CRA-Admin	660	0.087%	1,185	0	1,185	2	1,187
62200-CRA-Elections	1,526	0.200%	2,743	0	2,743	4	2,747
62300-CRA-Recorder	1,541	0.202%	2,769	0	2,769	4	2,773
62400-CRA-Assessor	6,515	0.855%	11,711	0	11,711	17	11,728
63100-GS-Admin	6,513	0.855%	11,706	0	11,706	17	11,723
63430-CEO-Liability	87,424	11.471%	157,133	(135,244)	21,890	235	22,125
63500-GS-Comm	17,677	2.319%	31,771	0	31,771	47	31,819
63600-GS-Veh Ops	6,460	0.848%	11,611	0	11,611	17	11,628
63700-GS-ITS	21,924	2.877%	39,405	0	39,405	59	39,464
63800-GS-Utilities	804	0.106%	1,445	0	1,445	2	1,447
81000-SBC Retirement	6,422	0.843%	11,542	0	11,542	17	11,559

County of Santa Barbara

OMB 2 CFR Part 200 Cost Allocation Plan For Use in Fiscal Year 2020/21
64000 Human Resources
Detail Allocation for 02 Direct Identify

	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
90901-994-Prop10	8,246	1.082%	14,822	0	14,822	22	14,844
CPU Subtotal	703,093	92.256%	1,263,714	(135,244)	1,128,470	1,888	1,130,358
Direct Billed				135,244	135,244		135,244
Total Allocated	762,109	100.000%	1,369,787	0	1,369,787	1,914	1,371,701

Allocation Basis: Direct charges assigned in FIN

Source: FIN Expenditure Ledger

County of Santa Barbara

OMB 2 CFR Part 200 Cost Allocation Plan For Use in Fiscal Year 2020/21
64000 Human Resources
Detail Allocation for 03 Human Resources-Countywide

	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
12000-Cnty Exec	23	0.547%	24,233	(153)	24,079	0	24,079
13000-Cnty Counsel	42	0.981%	43,435	(983)	42,452	0	42,452
61000-Aud-Cont	51	1.202%	53,245	(1,394)	51,851	0	51,851
63200-GS-Purchasing	7	0.169%	7,504	0	7,504	0	7,504
63300-GS-Fac Svcs	38	0.891%	39,449	0	39,449	0	39,449
65000-Treasurer	41	0.955%	42,287	(988)	41,299	59	41,358
Cost Center Subtotal	201	4.745%	210,153	(3,518)	206,633	59	206,692
11000-BOS	27	0.625%	27,698	(152)	27,546	39	27,585
21100-DA	156	3.675%	162,762	(4,009)	158,753	227	158,980
21300-Child Supt Srvc	68	1.592%	70,486	(838)	69,648	98	69,747
22100-Prob Svcs	219	5.151%	228,114	(6,875)	221,239	318	221,557
22200-Prob Inst	104	2.459%	108,891	0	108,891	152	109,043
23000-Pub Defend	75	1.769%	78,334	(1,662)	76,672	109	76,781
31100-Fire	287	6.772%	299,893	(910)	298,983	419	299,402
31200-OEM	6	0.142%	6,303	(112)	6,191	9	6,200
32100-Sher-Coroner	396	9.332%	413,293	(5,782)	407,511	577	408,087
32200-Sher-Custody	296	6.964%	308,409	(1,640)	306,769	430	307,200
32230-Inmate Welfare	5	0.126%	5,562	(75)	5,487	8	5,495
41100-PHD	452	10.662%	472,174	(8,005)	464,169	659	464,828
41212-PHD-EMS	11	0.257%	11,396	(225)	11,171	16	11,187
41400-CEO-HS	0	0.002%	94	0	94	0	94
41500-PHD-EHS	46	1.086%	48,100	(1,019)	47,081	67	47,148
41540-PHD-AS	38	0.886%	39,230	(941)	38,289	55	38,343
41814-PHD-TSAC	0	0.003%	125	0	125	0	125
43000-Bwell	138	3.260%	144,395	(1,538)	142,857	202	143,059
43100-MHSA	233	5.502%	243,663	(2,362)	241,301	340	241,641
43200-ADP	13	0.313%	13,880	(38)	13,843	19	13,862
44000-Soc Svcs	738	17.402%	770,700	(14,783)	755,917	1,076	756,993
44001-IHSS	0	0.004%	167	0	167	0	167
44002-WIOA and WD	8	0.188%	8,338	(38)	8,300	12	8,312
51000-Ag Comm	38	0.889%	39,376	(1,878)	37,497	55	37,552
52100-Parks	102	2.410%	106,710	(791)	105,919	149	106,068
52371-PLCFD	0	0.000%	10	0	10	0	10
53100-P&D	44	1.030%	45,616	(8,036)	37,581	64	37,644
53200-P&D	11	0.250%	11,062	0	11,062	15	11,078
53500-P&D-Energy	6	0.139%	6,136	0	6,136	9	6,145
53600-P&D-B&S	29	0.673%	29,795	(150)	29,645	42	29,687
53641-P&D-Oil	3	0.078%	3,465	(938)	2,526	5	2,531
54100-PW-Admin	16	0.383%	16,938	(414)	16,524	24	16,547
54210-PW-Roads	120	2.829%	125,307	(1,207)	124,100	175	124,275
54300-PW-Surveyor	5	0.121%	5,343	0	5,343	7	5,351
54410-PW-Flood	39	0.916%	40,565	(453)	40,112	57	40,169

County of Santa Barbara

OMB 2 CFR Part 200 Cost Allocation Plan For Use in Fiscal Year 2020/21
64000 Human Resources
Detail Allocation for 03 Human Resources-Countywide

	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
54471-PW-Water	7	0.164%	7,253	(338)	6,916	10	6,926
54478-PW-Proj Clnwtr	2	0.052%	2,286	0	2,286	3	2,289
54500-PW-SWM	78	1.838%	81,381	(1,168)	80,214	114	80,327
54560-PW-Lag San	18	0.417%	18,462	(75)	18,387	26	18,412
55000-HCD	14	0.327%	14,496	(488)	14,008	20	14,029
55700-HCD-MEF	3	0.068%	2,995	(75)	2,920	4	2,924
57000-CSD	5	0.126%	5,594	0	5,594	8	5,602
62100-CRA-Admin	4	0.088%	3,914	(38)	3,875	5	3,881
62200-CRA-Elections	16	0.378%	16,729	(307)	16,422	23	16,446
62300-CRA-Recorder	22	0.515%	22,813	(687)	22,127	32	22,159
62400-CRA-Assessor	63	1.481%	65,591	(1,509)	64,082	92	64,174
63100-GS-Admin	12	0.282%	12,482	(4,466)	8,016	17	8,033
63420-CEO-Work Com	4	0.094%	4,174	0	4,174	6	4,180
63430-CEO-Liability	4	0.095%	4,185	0	4,185	6	4,191
63500-GS-Comm	11	0.250%	11,083	(900)	10,183	15	10,199
63600-GS-Veh Ops	18	0.419%	18,545	(638)	17,908	26	17,933
63700-GS-ITS	23	0.553%	24,483	(826)	23,657	34	23,692
63800-GS-Utilities	2	0.045%	2,004	(188)	1,816	3	1,819
90901-994-Prop10	7	0.176%	7,806	(640)	7,166	11	7,177
CPU Subtotal	4,042	95.255%	4,218,608	(77,214)	4,141,396	5,887	4,147,284
Direct Billed				80,732	80,732		80,732
Total Allocated	4,244	100.000%	4,428,761	0	4,428,762	5,946	4,434,708

Allocation Basis: Average number of employees - County only

Source: FIN Labor Transaction Ledger

County of Santa Barbara

OMB 2 CFR Part 200 Cost Allocation Plan For Use in Fiscal Year 2020/21
64000 Human Resources
Detail Allocation for 10 Employee University

	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
12000-Cnty Exec	114	1.651%	0	0	0	0	0
13000-Cnty Counsel	77	1.113%	0	0	0	0	0
61000-Aud-Cont	173	2.510%	0	0	0	0	0
65000-Treasurer	44	0.633%	0	0	0	0	0
Cost Center Subtotal	406	5.907%	0	0	0	0	0
11000-BOS	29	0.422%	0	0	0	0	0
21100-DA	219	3.186%	0	0	0	0	0
21300-Child Supt Srvc	53	0.764%	0	0	0	0	0
22100-Prob Svcs	477	6.940%	0	0	0	0	0
23000-Pub Defend	186	2.706%	0	0	0	0	0
31100-Fire	41	0.597%	0	0	0	0	0
32100-Sher-Coroner	334	4.852%	0	0	0	0	0
32200-Sher-Custody	48	0.698%	0	0	0	0	0
32230-Inmate Welfare	7	0.102%	0	0	0	0	0
41100-PHD	591	8.599%	0	0	0	0	0
41540-PHD-AS	154	2.233%	0	0	0	0	0
43000-Bwell	269	3.918%	0	0	0	0	0
43100-MHSA	394	5.735%	0	0	0	0	0
43200-ADP	16	0.227%	0	0	0	0	0
44000-Soc Svcs	1,045	15.197%	0	0	0	0	0
51000-Ag Comm	231	3.354%	0	0	0	0	0
52100-Parks	97	1.411%	0	0	0	0	0
53100-P&D	777	11.305%	0	0	0	0	0
53641-P&D-Oil	75	1.091%	0	0	0	0	0
54100-PW-Admin	39	0.567%	0	0	0	0	0
54210-PW-Roads	77	1.113%	0	0	0	0	0
54410-PW-Flood	39	0.567%	0	0	0	0	0
54471-PW-Water	25	0.364%	0	0	0	0	0
54500-PW-SWM	96	1.390%	0	0	0	0	0
54560-PW-Lag San	35	0.509%	0	0	0	0	0
55000-HCD	85	1.237%	0	0	0	0	0
55700-HCD-MEF	19	0.276%	0	0	0	0	0
62300-CRA-Recorder	108	1.564%	0	0	0	0	0
63100-GS-Admin	454	6.606%	0	0	0	0	0
63430-CEO-Liability	6	0.087%	0	0	0	0	0
63500-GS-Comm	80	1.164%	0	0	0	0	0
63600-GS-Veh Ops	86	1.251%	0	0	0	0	0
63700-GS-ITS	98	1.426%	0	0	0	0	0
63800-GS-Utilities	17	0.240%	0	0	0	0	0
81000-SBC Retirement	72	1.048%	0	0	0	0	0
99999-Other	93	1.346%	0	0	0	0	0
CPU Subtotal	6,467	94.093%	0	0	0	0	0

County of Santa Barbara

OMB 2 CFR Part 200 Cost Allocation Plan For Use in Fiscal Year 2020/21
64000 Human Resources
Detail Allocation for 10 Employee University

	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
Direct Billed				0	0		0
Total Allocated	6,873	100.000%	0	0	0	0	0

Allocation Basis: Total course hours

Source: EU Database

County of Santa Barbara

OMB 2 CFR Part 200 Cost Allocation Plan For Use in Fiscal Year 2020/21

Allocation Summary for 64000 Human Resources

	Total	02 - Direct Identify	03 - Human Resources-Countywide	10 - Employee University
11000 BOS	48,078	20,493	27,585	
12000 Cnty Exec	50,273	26,194	24,079	
13000 Cnty Counsel	56,102	13,651	42,452	
21100 DA	196,918	37,938	158,980	
21300 Child Supt Srvc	106,359	36,613	69,747	
22100 Prob Svcs	286,605	65,047	221,557	
22200 Prob Inst	114,053	5,010	109,043	
23000 Pub Defend	136,184	59,402	76,781	
31100 Fire	370,807	71,405	299,402	
31200 OEM	6,200		6,200	
32100 Sher-Coroner	447,984	39,897	408,087	
32200 Sher-Custody	307,523	324	307,200	
32230 Inmate Welfare	5,495		5,495	
41100 PHD	545,518	80,690	464,828	
41212 PHD-EMS	11,187		11,187	
41400 CEO-HS	3,151	3,057	94	
41500 PHD-EHS	47,148		47,148	
41540 PHD-AS	38,343		38,343	
41600 PHD-HM				
41814 PHD-TSAC	125		125	
43000 Bwell	301,667	158,609	143,059	
43100 MHSA	300,337	58,696	241,641	
43200 ADP	21,701	7,839	13,862	
44000 Soc Svcs	836,900	79,908	756,993	
44001 IHSS	167		167	
44002 WIOA and WDB	8,312		8,312	
51000 Ag Comm	82,735	45,183	37,552	
52100 Parks	132,806	26,738	106,068	
52371 PLCFD	10		10	
53100 P&D	100,700	63,056	37,644	
53200 P&D	11,078		11,078	
53500 P&D-Energy	6,145		6,145	
53600 P&D-B&S	29,687		29,687	
53641 P&D-Oil	2,531		2,531	
54100 PW-Admin	54,317	37,770	16,547	
54210 PW-Roads	155,809	31,534	124,275	
54300 PW-Surveyor	5,351		5,351	
54410 PW-Flood	42,355	2,186	40,169	
54471 PW-Water	10,099	3,174	6,926	
54478 PW-Proj Clnwtr	2,289		2,289	
54500 PW-SWM	92,201	11,873	80,327	
54560 PW-Lag San	18,412		18,412	
55000 HCD	14,029		14,029	

County of Santa Barbara

OMB 2 CFR Part 200 Cost Allocation Plan For Use in Fiscal Year 2020/21

Allocation Summary for 64000 Human Resources

	Total	02 - Direct Identify	03 - Human Resources-Countywide	10 - Employee University		
55700 HCD-MEF	2,924		2,924			
57000 CSD	26,474	20,872	5,602			
61000 Aud-Cont	64,305	12,454	51,851			
62100 CRA-Admin	5,068	1,187	3,881			
62200 CRA-Elections	19,193	2,747	16,446			
62300 CRA-Recorder	24,932	2,773	22,159			
62400 CRA-Assessor	75,902	11,728	64,174			
63100 GS-Admin	19,756	11,723	8,033			
63200 GS-Purchasing	12,753	5,249	7,504			
63300 GS-Fac Svcs	70,575	31,126	39,449			
63420 CEO-Work Comp	4,180		4,180			
63430 CEO-Liability	26,315	22,125	4,191			
63500 GS-Comm	42,018	31,819	10,199			
63600 GS-Veh Ops	29,562	11,628	17,933			
63700 GS-ITS	63,156	39,464	23,692			
63800 GS-Utilities	3,266	1,447	1,819			
65000 Treasurer	58,783	17,425	41,358			
81000 SBC Retirement	11,559	11,559				
90901 994-Prop10	22,021	14,844	7,177			
99999 Other						
Direct Billed	215,974	135,244	80,731			
Total Allocated	5,806,408	1,371,701	4,434,707			

Santa Barbara County

Countywide Cost Allocation Plan

TREASURER

ALLOCATION DETAIL

Treasurer-Tax Collector-Public Administrator/Guardian
[Cost Center 65000]

The Treasurer-Tax Collector-Public Administrator/Guardian accumulates costs for both allowable and unallowable functions using the County's Financial Information Network (FIN).

Revenues received for refunds or reimbursements reduces functional expenditures prior to the allocation of functional costs. Intrafund transfers and revenues received for allowable functions reduce the allocations.

The Plan allocates costs for these allowable Treasurer-Tax Collector-Public Administrator/Guardian functions:

> Deferred Compensation: The Treasurer's department oversees the deferred compensation program for all eligible County employees and is the liaison between Empower and the County. Activities related to this program include the approval or denial of mortgage loans, three year catch-up enrollment and vacation pay out at retirement. The costs for proper and efficient daily administration of the three plans under contract with Empower (Deferred Compensation, Social Security Compliance, and 401(a) Supplemental Retirement Plans) are accumulated in the appropriate FIN activity code. The Plan allocates these costs based on the average number of contributing employees by CPU.

County of Santa Barbara

OMB 2 CFR Part 200 Cost Allocation Plan For Use in Fiscal Year 2020/21
Costs to be allocated for 65000 Treasurer

	First Allocation	Second Allocation	Total
Department Expenditures:			
Salaries and Employee Benefits	5,768,806		5,768,806
Services and Supplies	1,267,985		1,267,985
Other Charges	255,844		255,844
Capital Assets	217,817		217,817
Other Financing Uses	4,957		4,957
Intrafund Expenditure Transfers (+)	135		135
Total Department Expenditures	7,515,543	0	7,515,543
Cost Adjustments:			
Unallowable: Capital Assets	(217,817)		(217,817)
Unallowable: Other Financing Uses	(4,957)		(4,957)
SB 1186 Fee Revenue	(115)		(115)
Total Cost Adjustments	(222,889)	0	(222,889)
Additions/Reallocations:			
00001-Equipment and Software Depreciat	16,870		16,870
00002-Structure Depreciation	40,824		40,824
12000-County Executive	23,080	1,086	24,166
13000-County Counsel	321,669	7,764	329,433
61000-Auditor-Controller	86,601	1,849	88,450
63200-General Services-Purchasing	12,026	281	12,307
63300-General Services-Facilities Service	99,798	580	100,378
64000-Human Resources	58,698	85	58,783
Total Additions/Reallocations	659,566	11,645	671,211
Total to be Allocated	7,952,221	11,645	7,963,866

County of Santa Barbara

OMB 2 CFR Part 200 Cost Allocation Plan For Use in Fiscal Year 2020/21

Functional Costs for 65000 Treasurer

	00 - Total	01 -	07 - Deferred	99 -		
Department Expenditures						
Salaries and Employee Benefit	5,768,806	1,343,098	83,413	4,342,296		
Services and Supplies	1,267,985	170,177	1,346	1,096,461		
Other Charges	255,844	203,890		51,954		
Capital Assets	217,817			217,817		
Other Financing Uses	4,957			4,957		
Intrafund Expenditure Transfe	135			135		
Total Department Expenditures	7,515,543	1,717,165	84,759	5,713,619		
Cost Adjustments						
Unallowable: Capital Assets	(217,817)			(217,817)		
Unallowable: Other Financing	(4,957)			(4,957)		
SB 1186 Fee Revenue	(115)	(115)				
Total Cost Adjustments	7,292,655	1,717,051	84,759	5,490,845		
1st Addition/Reallocation						
00001-Equipment and Softwar	16,870	16,870				
00002-Structure Depreciation	40,824	40,824				
12000-County Executive	23,080	23,080				
13000-County Counsel	321,669	321,669				
61000-Auditor-Controller	86,601	86,601				
63200-General Services-Purch	12,026	12,026				
63300-General Services-Facili	99,798	99,798				
64000-Human Resources	58,698	58,698				
1st Admin Reallocation		(2,376,616)	44,793	2,331,823		
Total 1st Addition/Reallocation	7,952,221		129,552	7,822,669		
2nd Addition/Reallocation						
12000-County Executive	1,086	1,086				
13000-County Counsel	7,764	7,764				
61000-Auditor-Controller	1,849	1,849				
63200-General Services-Purch	281	281				
63300-General Services-Facili	580	580				
64000-Human Resources	85	85				
2nd Admin Reallocation		(11,645)	219	11,426		
Total Allocated	7,963,866		129,771	7,834,095		

County of Santa Barbara

OMB 2 CFR Part 200 Cost Allocation Plan For Use in Fiscal Year 2020/21

65000 Treasurer

Detail Allocation for 07 Deferred Compensation

	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
12000-Cnty Exec	10	0.485%	628	0	628	0	628
13000-Cnty Counsel	20	0.989%	1,281	0	1,281	0	1,281
61000-Aud-Cont	27	1.337%	1,732	0	1,732	0	1,732
63200-GS-Purchasing	3	0.147%	191	0	191	0	191
63300-GS-Fac Svcs	15	0.747%	967	0	967	0	967
64000-Human Resourc	14	0.697%	904	0	904	0	904
Cost Center Subtotal	90	4.402%	5,703	0	5,703	0	5,703
11000-BOS	7	0.351%	455	0	455	1	456
21100-DA	70	3.461%	4,484	0	4,484	8	4,492
21300-Child Supt Srvc	44	2.144%	2,777	0	2,777	5	2,782
22100-Prob Svcs	145	7.148%	9,260	0	9,260	16	9,277
22200-Prob Inst	60	2.937%	3,805	0	3,805	7	3,812
23000-Pub Defend	27	1.327%	1,719	0	1,719	3	1,722
31100-Fire	198	9.751%	12,632	0	12,632	22	12,654
31200-OEM	2	0.092%	120	0	120	0	120
32100-Sher-Coroner	203	9.956%	12,898	0	12,898	23	12,921
32200-Sher-Custody	132	6.469%	8,381	0	8,381	15	8,396
32230-Inmate Welfare	1	0.049%	64	0	64	0	64
41100-PHD	213	10.464%	13,556	0	13,556	24	13,580
41212-PHD-EMS	3	0.146%	188	0	188	0	189
41500-PHD-EHS	18	0.906%	1,174	0	1,174	2	1,176
41540-PHD-AS	8	0.374%	484	0	484	1	485
41814-PHD-TSAC	0	0.006%	8	0	8	0	8
43000-Bwell	48	2.369%	3,070	0	3,070	5	3,075
43100-MHSA	83	4.084%	5,291	0	5,291	9	5,301
43200-ADP	8	0.371%	480	0	480	1	481
44000-Soc Svcs	343	16.876%	21,862	0	21,862	39	21,901
44001-IHSS	0	0.004%	5	0	5	0	5
44002-WIOA and WD	4	0.190%	246	0	246	0	247
51000-Ag Comm	19	0.947%	1,227	0	1,227	2	1,229
52100-Parks	32	1.585%	2,053	0	2,053	4	2,056
52371-PLCFD	0	0.001%	1	0	1	0	1
53100-P&D	19	0.935%	1,211	0	1,211	2	1,213
53200-P&D	5	0.256%	331	0	331	1	332
53500-P&D-Energy	3	0.149%	193	0	193	0	193
53600-P&D-B&S	16	0.767%	994	0	994	2	996
53641-P&D-Oil	1	0.052%	67	0	67	0	67
54100-PW-Admin	12	0.582%	754	0	754	1	755
54210-PW-Roads	55	2.714%	3,516	0	3,516	6	3,522
54300-PW-Surveyor	4	0.174%	225	0	225	0	226
54410-PW-Flood	23	1.110%	1,438	0	1,438	3	1,440
54471-PW-Water	4	0.183%	238	0	238	0	238

County of Santa Barbara

OMB 2 CFR Part 200 Cost Allocation Plan For Use in Fiscal Year 2020/21
65000 Treasurer
Detail Allocation for 07 Deferred Compensation

	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
54478-PW-Proj Clnwtr	1	0.072%	93	0	93	0	93
54500-PW-SWM	26	1.256%	1,627	0	1,627	3	1,630
54560-PW-Lag San	9	0.435%	564	0	564	1	565
55000-HCD	7	0.345%	446	0	446	1	447
57000-CSD	3	0.138%	178	0	178	0	179
62100-CRA-Admin	1	0.069%	90	0	90	0	90
62200-CRA-Elections	6	0.274%	355	0	355	1	356
62300-CRA-Recorder	6	0.301%	390	0	390	1	391
62400-CRA-Assessor	32	1.560%	2,021	0	2,021	4	2,025
63100-GS-Admin	5	0.240%	311	0	311	1	311
63420-CEO-Work Com	2	0.098%	127	0	127	0	128
63430-CEO-Liability	3	0.147%	191	0	191	0	191
63500-GS-Comm	4	0.197%	255	0	255	0	255
63600-GS-Veh Ops	7	0.365%	472	0	472	1	473
63700-GS-ITS	7	0.344%	446	0	446	1	446
63800-GS-Utilities	1	0.059%	76	0	76	0	76
81000-SBC Retirement	9	0.456%	590	0	590	1	591
90901-994-Prop10	6	0.316%	409	0	409	1	409
CPU Subtotal	1,945	95.598%	123,849	0	123,849	219	124,068
Direct Billed				0	0		0
Total Allocated	2,035	100.000%	129,552	0	129,552	219	129,771

Allocation Basis: Average number of contributing employees

Source: Pay+ Payroll System

County of Santa Barbara

OMB 2 CFR Part 200 Cost Allocation Plan For Use in Fiscal Year 2020/21

Allocation Summary for 65000 Treasurer

	Total	07 - Deferred Compensation
11000 BOS	456	456
12000 Cnty Exec	628	628
13000 Cnty Counsel	1,281	1,281
21100 DA	4,492	4,492
21300 Child Supt Srvc	2,782	2,782
22100 Prob Svcs	9,277	9,277
22200 Prob Inst	3,812	3,812
23000 Pub Defend	1,722	1,722
31100 Fire	12,654	12,654
31200 OEM	120	120
32100 Sher-Coroner	12,921	12,921
32200 Sher-Custody	8,396	8,396
32230 Inmate Welfare	64	64
41100 PHD	13,580	13,580
41212 PHD-EMS	189	189
41400 CEO-HS		
41500 PHD-EHS	1,176	1,176
41540 PHD-AS	485	485
41600 PHD-HM		
41814 PHD-TSAC	8	8
43000 Bwell	3,075	3,075
43100 MHSA	5,301	5,301
43200 ADP	481	481
44000 Soc Svcs	21,901	21,901
44001 IHSS	5	5
44002 WIOA and WDB	247	247
51000 Ag Comm	1,229	1,229
52100 Parks	2,056	2,056
52371 PLCFD	1	1
53100 P&D	1,213	1,213
53200 P&D	332	332
53500 P&D-Energy	193	193
53600 P&D-B&S	996	996
53641 P&D-Oil	67	67
54100 PW-Admin	755	755
54210 PW-Roads	3,522	3,522
54300 PW-Surveyor	226	226
54410 PW-Flood	1,440	1,440
54471 PW-Water	238	238
54478 PW-Proj Clnwtr	93	93
54500 PW-SWM	1,630	1,630
54560 PW-Lag San	565	565
55000 HCD	447	447

County of Santa Barbara

OMB 2 CFR Part 200 Cost Allocation Plan For Use in Fiscal Year 2020/21

Allocation Summary for 65000 Treasurer

	Total	07 - Deferred Compensation				
55700 HCD-MEF						
57000 CSD	179	179				
61000 Aud-Cont	1,732	1,732				
62100 CRA-Admin	90	90				
62200 CRA-Elections	356	356				
62300 CRA-Recorder	391	391				
62400 CRA-Assessor	2,025	2,025				
63100 GS-Admin	311	311				
63200 GS-Purchasing	191	191				
63300 GS-Fac Svcs	967	967				
63420 CEO-Work Comp	128	128				
63430 CEO-Liability	191	191				
63500 GS-Comm	255	255				
63600 GS-Veh Ops	473	473				
63700 GS-ITS	446	446				
63800 GS-Utilities	76	76				
64000 Human Resources	904	904				
81000 SBC Retirement	591	591				
90901 994-Prop10	409	409				
Direct Billed						
Total Allocated	129,771	129,771				

Santa Barbara County

Countywide Cost Allocation Plan

SUPPLEMENTAL INFORMATION

County of Santa Barbara

OMB 2 CFR Part 200 Cost Allocation Plan for Use in Fiscal Year 2020-21

Supplemental Information

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Santa Barbara County
Countywide Cost Allocation Plan
Supplemental Information

INTERNAL SERVICE FUNDS

Exhibit 1

Cost Allocation Plan Supplement

Internal Service Funds

These funds have been established to account for services furnished to the County and various other governmental agencies. They are exempt from legal compliance for budgetary control and follow commercial accounting principles for a determination of operating, rather than budgetary, results. Their major source of revenue consists of charges to user departments for services rendered. These charges are based upon standard rates calculated on an estimated cost recovery basis.

Information Technology Services

This fund provides information technology services to County departments and various other governmental agencies. Charges are designed to recover costs of each system. Material (5% of operating budget), cumulative profits or losses are carried forward and used to adjust the allocation schedules for subsequent year's allocations. Interest earnings are applied to offset administrative costs. Costs of operating the fund include personnel, supplies, utilities, maintenance, cost allocation, and depreciation of equipment. The current billing structure is based on 5 main service categories provided by the fund, as follows:

1) Enterprise Technical Infrastructure Services: includes network and security services. Total expenses are allocated to each department based on the use of the Network as captured by Network Monitoring tools over the course of the year.

2) Infrastructure Services: Total expenses are allocated to each department based on the use of the County's Active Directories as captured by Active Directory Reporting Tools over the course of the year.

3) Desktop Support: Total expenses are allocated to departments that do not have their own desktop support personnel and require this service.

4) Enterprise Applications - Email: Total expenses are allocated to each department based on the use of the County's Exchange Email system as captured by Exchange reporting tools over the course of the year.

5) Enterprise Applications - Data for Decision Making: Total expenses are allocated to each department based on the number of FTE's as published in the County's Budget book one year prior to the allocation.

Communications Services

This fund was established to provide centralized coordination of all County radio and communications activity. Rates to user departments are for maintenance and engineering services, and depreciation on the equipment in their possession. Billing for fixed asset purchases follows receipt of the equipment and payment of the invoice. Telephone Services, formerly a general fund program, was transferred into this fund effective July 1, 1995. Rates charged users are designed to recover the cost of the program and are annually updated to reflect cost changes.

Vehicle Operations and Maintenance

This fund provides for the maintenance, servicing and repair of County vehicles. The fund bills for services in three categories: Assigned Vehicles, Pool Vehicle Usage, and Operating Cost Vehicles. Assigned vehicle rates include replacement capital (depreciation and replacement factor), assigned overhead to cover indirect costs of the fund, and a charge per mile to cover fuel and repairs and maintenance. The replacement capital component is not charged on fully depreciated vehicles. Pool vehicle rates are charged on a fixed cost per mile plus a fixed hourly charge premised on a 9-

Internal Service Funds (continued)

Vehicle Operations and Maintenance (continued)

hour day. The cost per mile rate is updated monthly to reflect the most current actual fuel costs. Operating cost vehicles are owned by the departments; they pay only for actual operating expenses of fuel and repairs and maintenance, plus minimal overhead to cover the administrative costs of having the vehicle in the Fleet Management System. There is no depreciation component.

Vehicles are replaced based on mileage and age criteria that vary per class of vehicle. Increases to the vehicle fleet are initially funded by the department requesting the vehicle and managed by the vehicle fund. The fund becomes responsible for replacement of the vehicle and tracking the capital contributions; when the vehicle fleet is decreased the contributed capital is returned to the contributing department along with any proceeds of the sale.

Utilities

This fund was established July 1, 2007, to provide Countywide management of all utility costs, including electricity, water, natural gas, and refuse. Costs are allocated through the fund to the occupants of the building or cluster of buildings incurring the costs based upon relative square footage of occupancy adjusted by a pro-rata share of the common areas.

Self-Insurance Programs

The County has four self-insurance funds. The Human Resources Department operates the Dental Self-Insurance and Unemployment Self-Insurance Plans. The General Services Department – Risk Management Division operates the remaining three self-insurance funds: Workers' Compensation, and County Liability (Medical Malpractice was brought into the County Liability fund beginning in FY 18/19. The objective of these two funds is to take a broad approach towards the County's Self-Insurance Program and limit the losses by centralizing authority under the Risk Management Division.

The "Risk Management and Insurance" column on the Combining Statement of Net Assets combines the County's five self-insurance funds.

Dental Self-Insurance Fund

The County established the Dental Self-Insurance Fund to provide for payment of dental expenses incurred by County employees, retirees, and eligible dependents. Professional administrators process all claims and make payments to claimants based on a schedule of benefits pre-established by the administrator. The fund reimburses the administrator for claims paid plus a fee for administration. The fund establishes premium rates to allow for the recovery of all claims paid plus maintenance of an adequate reserve. The County makes a contribution toward each employee's premium through the departmental budgets. Employees pay premiums for dependents and any additional co-insurance for their own coverage through payroll deductions. Board of Supervisors Resolution No. 82-336 established a reserve of $650,000 for payment of future claims. Rates and claim reserve levels are set annually based on recommendations of a professional actuary report. Board Resolution No. 79-76 established the Health and Dental Self-Insurance Fund on February 12, 1979.

The self-insured Medical Plan was terminated on December 31, 1999 and payment for claims and related administration was continued into 2000. The reserve level has been adjusted to reflect the necessary level for the continuation of the self-insured Dental Plan.

Internal Service Funds (continued)

Workers' Compensation Self-Insurance Fund

Beginning July 1, 2010, per Board direction, the County purchased insurance through the CSAC – Excess Insurance Authority Workers' Compensation Program (PWC.) Charges are fixed premiums as approved by the Risk Management Evaluation Team (RMET) consisting of representatives from General Services, County Executive Office, Auditor Controller and County Counsel. Overall premiums consist of CSAC-EIA Primary Workers' Compensation Premiums, PWC program oversight and overhead, County Counsel, and Safety Officer costs.

The fund allocates premiums to all departments. The fund bases 70% of the premium on a 5-year paid loss history and 30% of the premium on the loss exposure of all the departments based on its covered payrolls. Total rates allocated are pro-rated to produce sufficient total revenue for payment of PWC premiums and maintenance of the reserve for tail claims prior to 6/30/2011. Board of Supervisors' Resolution 73-462 established the Workers' Compensation Self-Insurance Fund on July 9, 1973. Board Resolution No. 82-336 established an initial reserve of $2,000,000 for payment of future claims. On July 18, 1995, the Board of Supervisors adopted the policy stating that the fund's reserves are to be maintained at the expected confidence level, discounted as determined by the outside actuary consultant.

County Liability Self-Insurance Fund

This fund provides for payment of personal injury and property damage losses, excess insurance premiums, claim investigation services, and administrative and legal fees. The County is self-insured to $500,000 per occurrence. The County purchases additional excess liability coverage above the County's $500,000 self-insured retention through a CSAC-EIA program. The fund charges each department a premium, 80% of which is based on a seven year moving average of prior loss experience and 20% on risk exposure based on departments' payroll. Interest earned by the fund is considered in the determination of the required reserve. Board of Supervisors' Resolution 75-79 established the Liability Self-Insurance Fund on February 3, 1975. Board Resolution No. 82-336 established an initial reserve of $1.8 million for payment of future claims. On July 18, 1995, the Board of Supervisors adopted the policy stating that the fund's reserves are to be maintained at the expected confidence level, discounted as determined by the outside actuary consultant. In addition, the fund provides for payment of various property insurance. Building and contents insurance is allocated to the departments based upon their relative occupancy of a given building. Nearly all structures have been appraised for insurance purposes by an outside appraiser. The county's vehicle and equipment insurance is purchased by the fund and allocated to the Vehicle Operations Fund which then further allocates it to the departments based upon their vehicle usage. Other insurance, such as aviation, pollution and bond is also purchased by the fund and allocated to the user departments.

Medical Malpractice

This fund purchases primary insurance coverage for medical malpractice and general liability losses (which arise from the operations of Public Health Departments, for claim investigation services, legal fees and payment of claims, subject to a $10,000 deductible. Premiums to the three covered departments are 80% based on claims experience over the past 5 years and 20% based on risk exposure of the departments' payroll. Board Resolution No. 92-202 established the Medical Malpractice Self-Insurance Fund on April 14, 1992.

Exhibit 1

Internal Service Funds (continued)

Unemployment Self-Insurance

State law requires the County to maintain unemployment insurance. The County has elected to be self-insured and has established this fund for the payment of unemployment insurance claims by County employees that have been processed and approved by the State Employment Development Department. The premium rate is based on a weighted average of each department's five-year unemployment claims experience along with the overall County claims experience. The departmental rate is set annually based on recommendations of a professional actuary report. A department's rate will vary from year to year, but will have a floor of 0.481% and a ceiling of 0.631%. This capping is done to smooth the premium fluctuations between each adjustment cycle.

The audited financial statements for these Internal Service Funds follow this exhibit.

Internal Service Funds (continued)

Some elements of the self-insurance programs include:

1. The self-insurance programs develop premiums based on loss experience and exposure, cost of excess insurance, administrative costs, and maintenance of reserve levels.
2. Reserve analysis by outside independent actuaries began in 1983-84 and will be continued in order to produce information for proper reserve accounting.
3. The internal service fund method of accounting captures all costs of operating programs.
4. All General Liability claims are administered by County staff. The Workers' Compensation and Medical Malpractice Programs purchase primary insurance coverage administered by CSAC-Excess Insurance Authority via a third party claims administrator.
5. Independent outside file audits are completed at least every two years as required by CSAC-EIA or more frequently if deemed necessary by the County.

Maximum Potential Exposure Assumed	Program Limits – Coverage
$ 500,000 per occurrence	General Liability – The County is a self-insured public entity with a self-insured retention of $500,000. Excess coverage is provided through a joint-powers agreement with CSAC-EIA.
N/A	Workers' Compensation – The County purchases insurance through the CSAC EIA Workers' Compensation Program (PWC).
$ 50,000,000 deductible	Property – The County purchases insurance through the EIA from commercial insurance companies and is comprised of 54 California counties and other California Public Agencies. The County is insured up to $600 million for All Risk coverage, and up to $600 million for Flood and up to $640 million for Earthquake coverages. All property damage risks except earthquake and flood are covered on a per occurrence basis and insured at full replacement values up to the policy limits. Earthquake and flood limits are annual aggregates. Deductibles per occurrence are $10,000 for fire or other property damage and $25,000 flood (except $100,000 for high hazard flood). The earthquake deductible is 5% of total values per separate building per occurrence, subject to a $100,000 minimum and $50,000,000 maximum. The EIA has an earthquake buy down credit of 3% of total values per unit of insurance, per occurrence subject to a $30,000,000 maximum annually.
$ 10,000 deductible	Medical Malpractice – As of June 1, 1988, the County became self-insured with respect to all of its medical and mental health operations. Subsequently, the County Board of Supervisors transferred the program to a primary insurance coverage through a joint-powers agreement with CSAC-EIA which has a policy limit of $21,5000,000.
$ 25,000 deductible	Bond – The County purchases a Public Employee Faithful Performance Bond and coverage for money and securities, depositor's forgery, and computer fraud with a $25,000 deductible with a $15,000,000 policy limit.
$ 5,000 deductible	Boiler and Machinery – The deductibles on the Boiler and Machinery policy is $5,000 per loss.

COUNTY OF SANTA BARBARA, CALIFORNIA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF NET POSITION
June 30, 2019 (in thousands)

	Information Technology Services	Vehicle Operations and Maintenance	Risk Management and Insurance	Communi-cations Services	Utilities	Total
Assets						
Current assets:						
Cash and investments (Note 3)	$ 6,285	$ 22,878	$ 22,612	$ 9,230	$ 1,464	$ 62,469
Accounts receivable, net:						
Use of money and property	33	111	118	42	7	311
Charges for services	--	2	65	--	14	81
Inventories	--	128	--	110	--	238
Total current assets	6,318	23,119	22,795	9,382	1,485	63,099
Noncurrent assets:						
Other receivables	--	--	207	--	100	307
Restricted cash and investments (Note 4)	--	10	--	--	--	10
Capital assets, net of accumulated depreciation/amortization (Note 6)	5,054	19,556	3	5,638	3,360	33,611
Total noncurrent assets	5,054	19,566	210	5,638	3,460	33,928
Total assets	11,372	42,685	23,005	15,020	4,945	97,027
Deferred outflows of resources						
Deferred pensions (Note 21)	1,706	825	475	589	139	3,734
Deferred OPEB (Note 22)	104	46	27	41	8	226
Total deferred outflows of resources	1,810	871	502	630	147	3,960
Liabilities						
Current liabilities:						
Accounts payable	197	357	913	339	55	1,861
Salaries and benefits payable	171	80	45	56	12	364
Compensated absences (Note 10)	306	158	59	90	24	637
Bonds and notes payable (Note 12)	--	--	--	--	350	350
Liability for self-insurance claims (Note 13)	--	--	6,134	--	--	6,134
Total current liabilities	674	595	7,151	485	441	9,346
Noncurrent liabilities:						
Compensated absences (Note 10)	25	13	56	31	--	125
Bonds and notes payable (Note 12)	--	--	--	--	2,540	2,540
Liability for self-insurance claims (Note 13)	--	--	15,233	--	--	15,233
Net pension liability (Note 21)	5,434	2,629	1,514	1,875	444	11,896
Net OPEB liability (Note 22)	888	392	227	349	68	1,924
Total noncurrent liabilities	6,347	3,034	17,030	2,255	3,052	31,718
Total liabilities	7,021	3,629	24,181	2,740	3,493	41,064
Deferred inflows of resources						
Deferred pensions (Note 21)	326	158	91	113	27	715
Deferred OPEB (Note 22)	20	9	5	8	2	44
Total deferred inflows of resources	346	167	96	121	29	759
Net position						
Net investment in capital assets	5,054	19,556	4	5,638	470	30,722
Unrestricted	761	20,204	(774)	7,151	1,100	28,442
Total net position	$ 5,815	$ 39,760	$ (770)	$ 12,789	$ 1,570	$ 59,164

COUNTY OF SANTA BARBARA, CALIFORNIA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
FOR THE FISCAL YEAR ENDED June 30, 2019 (in thousands)

	Information Technology Services	Vehicle Operations and Maintenance	Risk Management and Insurance	Communi-cations Services	Utilities	Total
Operating revenues						
Charges for services	$ 9,000	$ 12,072	$ 30,082	$ 4,209	$ 5,996	$ 61,359
Self-insurance recovery	--	--	3,670	--	--	3,670
Other operating revenues	97	121	59	221	21	519
Total operating revenues	9,097	12,193	33,811	4,430	6,017	65,548
Operating expenses						
Salaries and benefits	4,148	1,927	1,396	1,622	240	9,333
Services and supplies	2,755	5,554	19,594	2,271	5,745	35,919
Self-insurance claims	--	--	14,605	--	--	14,605
Contractual services	145	7	347	212	70	781
Depreciation and amortization	1,071	3,569	--	720	373	5,733
County overhead allocation	276	298	478	95	16	1,163
Total operating expenses	8,395	11,355	36,420	4,920	6,444	67,534
Operating income (loss)	702	838	(2,609)	(490)	(427)	(1,986)
Non-operating revenues (expenses)						
Use of money and property	186	588	678	384	41	1,877
Interest expense	--	--	--	--	(125)	(125)
Gain (loss) on sale of capital assets	--	(31)	--	--	--	(31)
Other non-operating revenues (expenses)	1	14	(115)	--	539	439
Total non-operating revenues (expenses)	187	571	563	384	455	2,160
Income (loss) before transfers	889	1,409	(2,046)	(106)	28	174
Transfers in	425	772	--	1,626	15	2,838
Transfers out	--	(183)	--	(22)	--	(205)
Total transfers in, net	425	589	--	1,604	15	2,633
Change in net position	1,314	1,998	(2,046)	1,498	43	2,807
Total net position - beginning	4,501	37,762	1,276	11,291	1,527	56,357
Total net position - ending	$ 5,815	$ 39,760	$ (770)	$ 12,789	$ 1,570	$ 59,164

COUNTY OF SANTA BARBARA, CALIFORNIA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
FOR THE FISCAL YEAR ENDED June 30, 2019 (in thousands)

	Information Technology Services	Vehicle Operations and Maintenance	Risk Management and Insurance	Communi-cations Services	Utilities	Total
Cash flows from operating activities						
Receipts from interfund services provided	$ 9,130	$ 12,207	$ 30,118	$ 4,440	$ 6,016	$ 61,911
Receipts from self-insurance recovery	--	--	3,670	--	--	3,670
Payments to employees	(4,308)	(2,035)	(1,163)	(1,417)	(303)	(9,226)
Payments to suppliers	(2,760)	(5,365)	(19,745)	(2,187)	(5,780)	(35,837)
Payments for self-insurance claims	--	--	(12,891)	--	--	(12,891)
County overhead allocation payments (to) from the General Fund	(276)	(298)	(478)	(95)	(16)	(1,163)
Other receipts	1	14	(115)	--	439	339
Net cash provided (used) by operating activities	1,787	4,523	(604)	741	356	6,803
Cash flows from noncapital financing activities						
Transfers from other funds	425	772	--	1,626	15	2,838
Transfers to other funds	--	(183)	--	(22)	--	(205)
Net cash provided by noncapital financing activities	425	589	--	1,604	15	2,633
Cash flows from capital and related financing activities						
Purchase of capital assets	(2,722)	(2,027)	--	(2,555)	(34)	(7,338)
Proceeds from sales of capital assets	--	137	--	--	--	137
Principal paid on bonds and notes payable	--	--	--	--	(345)	(345)
Interest paid on bonds and notes payable	--	--	--	--	(125)	(125)
Net cash used by capital and related financing activities	(2,722)	(1,890)	--	(2,555)	(504)	(7,671)
Cash flows from investing activities						
Use of money and property received	115	335	406	277	24	1,157
Changes in fair market value of investments	67	210	229	94	16	616
Net cash provided by investing activities	182	545	635	371	40	1,773
Net change in cash and cash equivalents	(328)	3,767	31	161	(93)	3,538
Cash and cash equivalents - beginning	6,613	19,121	22,581	9,069	1,557	58,941
Cash and cash equivalents - ending	$ 6,285	$ 22,888	$ 22,612	$ 9,230	$ 1,464	$ 62,479
Reconciliation of cash and cash equivalents to the Statement of Net Position						
Cash and investments per Statement of Net Position	$ 6,285	$ 22,878	$ 22,612	$ 9,230	$ 1,464	62,469
Restricted cash and investments per Statement of Net Position	--	10	--	--	--	10
Total cash and cash equivalents per Statement of Net Position	$ 6,285	$ 22,888	$ 22,612	$ 9,230	$ 1,464	$ 62,479
Reconciliation of operating income (loss) to net cash provided by operating activities:						
Operating income (loss)	$ 702	$ 838	$ (2,609)	$ (490)	$ (427)	$ (1,986)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:						
Depreciation and amortization	1,071	3,569	--	720	373	5,733
Other non-operating revenue	1	14	(115)	--	439	339
Changes in assets, deferred inflows of resources, liabilities, and deferred outflows of resources:						
Accounts and other receivables	33	16	(23)	14	--	40
Inventories	--	52	--	--	--	52
Accounts payable	140	144	196	296	35	811
Salaries and benefits payable	(160)	(110)	232	201	(64)	99
Liability for self-insurance claims	--	--	1,715	--	--	1,715
Net cash provided (used) by operating activities	$ 1,787	$ 4,523	$ (604)	$ 741	$ 356	$ 6,803
Noncash investing, capital, and financing activities	$ --	$ --	$ --	$ --	$ --	$ --

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Santa Barbara County
Countywide Cost Allocation Plan
Supplemental Information

STRUCTURES

EXHIBIT 4

County of Santa Barbara

OMB 2 CFR Part 200 Cost Allocation Plan For Use in Fiscal Year 2020/21 - Supplement

SUMMARY OF STRUCTURE ALLOCATIONS BY COST PLAN UNIT

Fiscal Year 2018/2019

			Multi-Use Buildings		Single-Use Buildings		Total
			Struct. Code	Allocated	Struct. Code	Allocated	Allocated
Allocations to the General Fund							
Cost Plan Unit	11000	Board of Supervisors	F01005	26,969			26,969
			N02001	709			709
			P05001	1,014			1,014
			T02002	40,230			40,230
				68,922		0	68,922
Cost Plan Unit	12000	County Executive	F01005	22,287			22,287
			T02002	1,821			1,821
				24,108		0	24,108
Cost Plan Unit	13000	County Counsel	F01005	28,219			28,219
			T03302	832			832
				29,051		0	29,051
Cost Plan Unit	21100	DA-Admin & Prosecution	P03001	18,314			18,314
			T03302	9,684			9,684
			T04004	187,182			187,182
			T04008	65,005			65,005
					F01006	163,554	163,554
				280,185		163,554	443,738
Cost Plan Unit	22100	Probation Services	F01005	9,025			9,025
			P03001	27,123			27,123
					F01011		0
					J01015		0
					T02006	87,645	87,645
				36,148		87,645	123,793
Cost Plan Unit	22200	Probation Institutions			J01018	9,621	9,621
					L02001	47,486	47,486
					L02005		0
					L02013		0
					L02021		0
					L02024	18,966	18,966
					T03301	154,278	154,278
				0		230,351	230,351
Cost Plan Unit	23000	Public Defender	F02002	183,500			183,500
			F02003	19,870			19,870
			P03001	6,572			6,572
			T03302	11,622			11,622
			T04008	83,295			83,295
					T04006	17,332	17,332
				304,858		17,332	322,190
Cost Plan Unit	31200	Office of Emergency Management	J05020	144,989			144,989
			T02005	331			331

EXHIBIT 4

County of Santa Barbara

OMB 2 CFR Part 200 Cost Allocation Plan For Use in Fiscal Year 2020/21 - Supplement

SUMMARY OF STRUCTURE ALLOCATIONS BY COST PLAN UNIT

Fiscal Year 2018/2019

			Multi-Use Buildings		Single-Use Buildings		Total
			Struct. Code	Allocated	Struct. Code	Allocated	Allocated
				145,320		0	145,320
Cost Plan Unit	32100	Sheriff-Law Enforcement	F02004	3,717			3,717
			N02001	3,101			3,101
			P01010	33,264			33,264
			P03001	9,484			9,484
			P03003	1,142			1,142
			T04004	37,987			37,987
					F05003	92,589	92,589
					J01003	289	289
					J01010		0
					J01011		0
					J03034	26,436	26,436
					J03035	15,123	15,123
					J04001	48,408	48,408
					J04002		0
					T03201	15,705	15,705
				88,694		198,549	287,244
Cost Plan Unit	32200	Sheriff-Custody	J03010	167,155			167,155
					J03015	56,236	56,236
					J03017	21,242	21,242
					J03021	10,190	10,190
					J03028	193,780	193,780
				167,155		281,448	448,603
Cost Plan Unit	41500	Public Health Dept-EHS	T02005	13,958			13,958
				13,958		0	13,958
Cost Plan Unit	41540	Public Health Dept-AS			FL3007		0
					H01001	6,917	6,917
					T03011	26,659	26,659
				0		33,576	33,576
Cost Plan Unit	51000	Agricultural Commissioner	P03003	777			777
			T03006	3,156			3,156
					J02020	425	425
					T03001		0
				3,934		425	4,359
Cost Plan Unit	52100	Parks	F02003	9,501			9,501
			P05001	27,153			27,153
					D99999		106,797
					F04001	13,542	13,542
					F80100	5,942	5,942
					J04034	19,259	19,259
					X01010	58,197	58,197
				36,653		203,737	240,390

EXHIBIT 4

County of Santa Barbara

OMB 2 CFR Part 200 Cost Allocation Plan For Use in Fiscal Year 2020/21 - Supplement

SUMMARY OF STRUCTURE ALLOCATIONS BY COST PLAN UNIT

Fiscal Year 2018/2019

			Multi-Use Buildings		Single-Use Buildings		Total
			Struct. Code	Allocated	Struct. Code	Allocated	Allocated
Cost Plan Unit	53100	Planning & Development	F01004	11,464			11,464
			T03006	1,370			1,370
				12,835		0	12,835
Cost Plan Unit	53200	P&D - Long Range Planning	F01004	5,626			5,626
				5,626		0	5,626
Cost Plan Unit	53500	P&D-Energy Division	F01004	1,787			1,787
				1,787		0	1,787
Cost Plan Unit	53600	P&D-Building & Safety	F01004	5,414			5,414
			J02013	614			614
			T03006	2,707			2,707
				8,736		0	8,736
Cost Plan Unit	54100	Public Works-Admin	F01004	5,016			5,016
			T03010	7,425			7,425
				12,441		0	12,441
Cost Plan Unit	54300	Public Works-Surveyor	F01004	2,453			2,453
				2,453		0	2,453
Cost Plan Unit	55000	Housing and Community Developm	F01004	877			877
					P06009	35,446	35,446
				877		35,446	36,323
Cost Plan Unit	57000	Community Services	F02003	11,220			11,220
			N02001	3,338			3,338
					A02001		0
					P02001	2,307	2,307
					X01001	18,757	18,757
				14,558		21,064	35,622
Cost Plan Unit	61000	Auditor-Controller	F01004	1,230			1,230
			F01005	32,342			32,342
			T02005	1,103			1,103
				34,675		0	34,675
Cost Plan Unit	62200	CRA-Elections	J02030	69,676			69,676
			J04047	19,418			19,418
			T02002	16,136			16,136
				105,230		0	105,230
Cost Plan Unit	62300	CRA-Recorder	J04047	7,677			7,677
			T02002	10,580			10,580
					F02001	70,919	70,919
				18,257		70,919	89,176
Cost Plan Unit	62400	CRA-Assessor	F01004	561			561
			F01005	38,736			38,736

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			Multi-Use Buildings		Single-Use Buildings		Total
			Struct. Code	Allocated	Struct. Code	Allocated	Allocated
Cost Plan Unit	62400	CRA-Assessor	P03003	3,178			3,178
			T02002	30,729			30,729
				73,205		0	73,205
Cost Plan Unit	63100	General Services-Admin	F01005	12,094			12,094
			F02004	648			648
				12,743		0	12,743
Cost Plan Unit	63200	General Services-Purchasing	F01005	6,772			6,772
				6,772		0	6,772
Cost Plan Unit	63300	General Services-Facilities Services	A01001	7,936			7,936
			F02003	3,420			3,420
			F02004	2,228			2,228
			J02030	30,141			30,141
			J03010	442			442
			T03403	879			879
			T04008	72,938			72,938
					F01009		0
					J05011		0
					J05016		0
					L03001	5,774	5,774
					L03004	1,058	1,058
					L03010	1,400	1,400
					L03012	1,476	1,476
					L03041		0
					N01002		0
					N02002		0
					P10001		0
				117,984		9,709	127,693
Cost Plan Unit	64000	Human Resources	F01005	3,315			3,315
					F01002	23,066	23,066
					J02022		0
				3,315		23,066	26,381
Cost Plan Unit	65000	Treasurer	F01004	619			619
			F01005	24,253			24,253
			J02016	820			820
			J04010				0
			T02002	15,133			15,133
				40,824		0	40,824
Cost Plan Unit	99000	Department 990	T02005	14,735			14,735
				14,735		0	14,735
Cost Plan Unit	99999	Other	F01004	6,350			6,350
			F02003	160,529			160,529
			F02004	5,942			5,942

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	Multi-Use Buildings		Single-Use Buildings		Total
	Struct. Code	Allocated	Struct. Code	Allocated	Allocated
Cost Plan Unit 99999 Other	J02013	312			312
	N02001	4,957			4,957
	P03001	28,336			28,336
	T03302	43,535			43,535
			D99999	6,890	50,688
			F05001	32,882	32,882
			F05004	31,086	31,086
			F05005	7,492	7,492
			J02006	8,897	8,897
		249,960		131,045	381,006
Total For General Fund		1,935,999		1,507,866	3,443,865
Allocations to the Special Revenue Funds					
Cost Plan Unit 21300 Child Support Services	J02002				0
	P03003	300			300
		300		0	300
Cost Plan Unit 25001 Grand Jury	F02002	17,136			17,136
		17,136		0	17,136
Cost Plan Unit 31100 Fire	P01010				0
			C11001	8,115	8,115
			C12001		0
			C13001		0
			C14001	13,037	13,037
			C15001	4,201	4,201
			C18001		0
			C18003		0
			C21001		0
			C22001	5,267	5,267
			C23001	5,774	5,774
			C23002		0
			C31001		0
			C31004		0
			C32001		0
			C41001		0
			J01009		0
			J05001		0
			J05002		0
			J05005		0
		0		36,393	36,393
Cost Plan Unit 41100 Public Health Department	A01001	77			77
	J02003	32,284			32,284
	J02014	19,752			19,752
	J02016	22,630			22,630
	T02005	20,255			20,255
			A01004		0

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			Multi-Use Buildings		Single-Use Buildings		Total
			Struct. Code	Allocated	Struct. Code	Allocated	Allocated
Cost Plan Unit	41100	Public Health Department			J02004	255	255
					P07001	61,368	61,368
					P07004		0
					T02001	83,141	83,141
				94,997		144,764	239,761
Cost Plan Unit	41212	Public Health Dept-EMS	J02003	11,736			11,736
				11,736		0	11,736
Cost Plan Unit	43000	Behavioral Wellness	J02007	2,541			2,541
			J02013	752			752
			J02014	303			303
			J02016	18,870			18,870
			J02029	852			852
			P03003	1,621			1,621
			P03004				0
			T03101	921			921
			T05003				0
				25,859		0	25,859
Cost Plan Unit	43100	Bwell-Mental Health Services Act	J02007	4,742			4,742
			J02014	303			303
			J02016	2,760			2,760
			J02029	8,742			8,742
			P03003	9,813			9,813
			P03004				0
			T03101	17,676			17,676
			T05003				0
					J01001	2,227	2,227
					J02017	3,496	3,496
				44,035		5,723	49,757
Cost Plan Unit	43200	Bwell-Alcohol and Drug Programs	J02007	147			147
			J02016	491			491
				638		0	638
Cost Plan Unit	44000	Social Services	T02005	182,063			182,063
					J02028	217,573	217,573
					P07003	39,836	39,836
				182,063		257,409	439,471
Cost Plan Unit	54210	Public Works-Roads	F01004	5,506			5,506
			P06008				0
			T03010	43,882			43,882
			T03403				0
			T03404				0
					P06004		0
					P06005		0
					P06007		0

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			Multi-Use Buildings		Single-Use Buildings		Total
			Struct. Code	Allocated	Struct. Code	Allocated	Allocated
				49,388		0	49,388
Cost Plan Unit	54410	Public Works-Flood Control	F01001				0
			J04010				0
			T03010	12,093			12,093
			T03403				0
			T03404				0
					T03419		0
				12,093		0	12,093
Cost Plan Unit	54471	Public Works-Water Agency	F01001	3,189			3,189
			T03010	1,781			1,781
				4,970		0	4,970
Cost Plan Unit	54478	Public Works-Project Cleanwater	F01004	497			497
				497		0	497
Total For Special Revenue Funds				443,712		444,289	888,000
Allocations to the Enterprise Funds							
Cost Plan Unit	54500	Public Works-Solid Waste	F01001				0
			T03010	984			984
					J04022		0
					J04023		0
					J04028		0
					J04029		0
				984		0	984
Cost Plan Unit	54560	Public Works-Laguna Sanitation	T03010	7,828			7,828
					R01003		0
					R01006		0
					R01007		0
					R01008		0
					R01010		0
					R01012		0
					R01014		0
					R01020		0
					R01021		0
					R01025		0
					R01026		0
					R01027		0
					R01029		0
				7,828		0	7,828
Total For Enterprise Funds				8,812		0	8,812
Allocations to the Internal Service Funds							
Cost Plan Unit	63420	CEO - Workers' Compensation	F01005	4,771			4,771

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			Multi-Use Buildings		Single-Use Buildings		Total
			Struct. Code	Allocated	Struct. Code	Allocated	Allocated
				4,771		0	4,771
Cost Plan Unit	63500	General Services-Communications S	F02003	4,750			4,750
			J02016	47			47
			J03010	907			907
			J04010				0
			T03404	345			345
				6,050		0	6,050
Cost Plan Unit	63600	General Services-Vehicle Operation	J02013	33			33
			P06008				0
					J04014	290	290
					J04019	2,762	2,762
					T03402	1,573	1,573
				33		4,624	4,657
Cost Plan Unit	63700	General Services-Information Tech	F01004	1,202			1,202
			F01005	28,742			28,742
			J02016	17			17
			J05020	13,263			13,263
			T02005	138			138
				43,362		0	43,362
Total For Internal Service Funds				54,216		4,624	58,841
Allocations to the Agency - Special District Operating Funds							
Cost Plan Unit	80100	Law Library	F02003	22,774			22,774
			T04004	42,957			42,957
				65,731		0	65,731
Cost Plan Unit	86100	SB County Association of Governm	J02002				0
				0		0	0
Cost Plan Unit	87100	Air Pollution Control District	J02002				0
				0		0	0
Total For Agency - Special District Operating Funds				65,731		0	65,731
Allocations to the Agency - Enterprise Funds							
Cost Plan Unit	81500	Santa Barbara LAFCO	F01004	302			302
				302		0	302
Total For Agency - Enterprise Funds				302		0	302
Allocations to the Other Funds							
Cost Plan Unit			99999				0
Cost Plan Unit					99999		0
Cost Plan Unit					C51002		0
Cost Plan Unit					N02006		0

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	Multi-Use Buildings		Single-Use Buildings		Total
	Struct. Code	Allocated	Struct. Code	Allocated	Allocated
		0		0	0
Total For Other Funds		0		0	0
Total Structure Allocations		$2,508,773		$1,956,779	$4,465,552

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SUMMARY OF STRUCTURE ALLOCATIONS BY BUILDING

Fiscal Year 2018/2019

Structure Code	Building Description	Total Depreciation	Amount Excluded	Amount Allocated
Multiple-Use Structures				
99999	N/A - No building assigned	232,363	(232,363)	0
A01001	A01001-CARPINTERIA VETERANS ME	18,226	(10,213)	8,013
F01001	F01001-Schwartz Building	100,477	(97,288)	3,189
F01004	F01004-ENGINEERING BUILDING	48,906	0	48,906
F01005	F01005-ADMINISTRATION BUILDING	237,526	0	237,526
F02002	F02002-Courthouse Public Defender Annex	200,636	0	200,636
F02003	F02003-Santa Barbara Courthouse	271,520	(39,455)	232,065
F02004	F02004-SBCH East Wing & Jail	12,535	0	12,535
J02002	J02002-CASA NUEVA OFFICE BUILDIN	123,355	(123,355)	0
J02003	J02003-PHD SAN ANTONIO BLDG. 1	44,020	0	44,020
J02007	J02007-B-Well Childrens Services	113,575	(106,145)	7,430
J02013	J02013-County Archives Building (10)	1,711	0	1,711
J02014	J02014-PHD HEALTH CLINIC BLDG 4	44,646	(24,288)	20,357
J02016	J02016-PHD PSYCH/HEALTH BLDG 2 &	48,143	(2,508)	45,635
J02029	J02029-MENTAL HEALTH BLDG	16,589	(6,995)	9,594
J02030	J02030- V A - ELECTIONS	99,817	0	99,817
J03010	J03010-SBC MAIN JAIL	244,669	(76,164)	168,504
J04010	J04010-CORP YARD COMM/FLOOD BLD	2,558	(2,558)	0
J04047	J04047-CRA ARCHIVE BLDG	27,095	0	27,095
J05020	J05020-Emergency Operations Center	158,251	0	158,251
N02001	N02001-SYV OFFICE BUILDING	12,105	0	12,105
P01010	P01010 - Burton Mesa Public Safety Center	106,196	(72,932)	33,264
P03001	P03001 LOMPOC COURTS OLD COMPL	89,827	0	89,827
P03003	P03003-LOMPOC ADMIN. BLDG.	22,823	(5,992)	16,831
P03004	P03004-Lompoc Mental Health MISC Offic	21,598	(21,598)	0
P05001	P05001-LOMPOC VMB	28,166	0	28,166
P06008	P06008-LOMPOC ROAD YARD	0	0	0
T02002	T02002-BETTERAVIA CENTER BLDG D.	114,629	0	114,629
T02005	T02005-BETTERAVIA BLDG C, SOCIAL	232,582	0	232,582
T03006	T03006-NORTH COUNTY TECHNICAL S	7,234	0	7,234
T03010	T03010-Public Works Building (SM Service	73,993	0	73,993
T03101	T03101-SM MENTAL HEALTH CENTER	26,608	(8,011)	18,597
T03302	T03302-SM Juvenile Court Building	65,673	0	65,673
T03403	T03403-SM CORP YARD GS SHOPS/ OFF	7,817	(6,938)	879
T03404	T03404-SM CORP. YARD STEEL	4,479	(4,134)	345
T04004	T04004-SM COURT COMPLEX BLDG C -	268,126	0	268,126
T04008	T04008-SANTA MARIA COURTS COMP	221,238	0	221,238
T05003	T05003 SANTA MARIA CARES BUILDIN	68,032	(68,032)	0
Total Multiple-Use Structures		3,417,742	(908,969)	2,508,773

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Structure Code	Building Description	Total Depreciation	Amount Excluded	Amount Allocated
Single-Use Structures				
99999	N/A - No building assigned	874,678	(874,678)	0
A01004	A01004 - Carpinteria Health Clinic	5,708	(5,708)	0
A02001	A02001-MONTECITO HALL & LIBRARY	0	0	0
C11001	C11001-FIRE STATION 11	8,115	0	8,115
C12001	C12001-FIRE STATION #12	23,910	(23,910)	0
C13001	C13001 FIRE STATION 13 ENGINE HOU	0	0	0
C14001	C14001-FIRE STATION #14	13,037	0	13,037
C15001	C15001-FIRE STATION #15	4,201	0	4,201
C18001	C18001-FIRE STATION #18	22,503	(22,503)	0
C18003	C18003 FIRE STATION #18 GEN/STORA	2,304	(2,304)	0
C21001	C21001-FIRE STATION 21	20,000	(20,000)	0
C22001	C22001-FIRE STATION #22	5,267	0	5,267
C23001	C23001-FIRE STATION 23 VEHICLE GA	5,774	0	5,774
C23002	C23002-FIRE STATION 23 STATION HO	10,852	(10,852)	0
C31001	C31001-FIRE STATION #31	0	0	0
C31004	C31004-FIRE DEPT. OPERATIONS OFFI	0	0	0
C32001	C32001-FIRE STATION #32	46,218	(46,218)	0
C41001	C41001-NEW CUYAMA FIRE STATION #	2,966	(2,966)	0
C51002	C51002-LOMPOC FS #51 EQUIP. STORA	2,032	(2,032)	0
D99999	Parks Facilities	199,822	(42,337)	157,485
F01002	F01002-McDONALD BUILDING	23,066	0	23,066
F01006	F01006-District Attorney Office Building	163,554	0	163,554
F01009	F01009-Court Services Bldg (CASA)	0	0	0
F01011	F01011-PROBATION BUILDING	0	0	0
F02001	F02001-HALL of RECORDS	70,919	0	70,919
F04001	F04001-SB VETERANS MEMORIAL BLD	13,542	0	13,542
F05001		32,882	0	32,882
F05003	F05003 - Isla Vista Foot Patrol Substation	92,589	0	92,589
F05004		31,086	0	31,086
F05005		7,492	0	7,492
F80100	F80100-SUMMERLAND HOUSE	5,942	0	5,942
FL3007		0	0	0
H01001	H01001-SB AHR SHELTER MAIN OFFIC	16,025	(9,108)	6,917
J01001	J01001-La Morada	20,660	(18,433)	2,227
J01003	J01003-Coroner Offices Modular	4,122	(3,833)	289
J01009	J01009-Fire Battalion Chief Offices	0	0	0
J01010	J01010-SOD OFFICE 2	0	0	0
J01011	J01011-Sheriff Special Ops Intel Off.	0	0	0
J01015	J01015-SB JUVENILE SERVICES/PROBA	0	0	0
J01018	J01018-SB JUVENILE HALL	9,621	0	9,621
J02004	J02004-PHD ADMINISTRATION BLDG #	255	0	255
J02006	J02006-Annex (Women's)	8,897	0	8,897
J02017	J02017- Crisis Stabilization Unit-CSU	10,425	(6,930)	3,496
J02020	J02020-AG. COMM./WEIGHTS & MEASU	425	0	425
J02022	J02022-EMPLOYEES UNIVERSITY	0	0	0
J02028	J02028-SOCIAL SERVICE MAIN OFFICE	241,424	(23,851)	217,573

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Structure Code	Building Description	Total Depreciation	Amount Excluded	Amount Allocated
Single-Use Structures				
J03015	J03015-SBC MAIN JAIL NW Facility	69,570	(13,333)	56,236
J03017	J03017- Medium Security Facility (MSF)	21,242	0	21,242
J03021	J03021- Jail Laundry	10,190	0	10,190
J03028	J03028- INMATE RECEPTION CENTER (I	193,780	0	193,780
J03034	J03034 - 911 EMERGENCY DISPATCH C	26,436	0	26,436
J03035	J03035-SHERIFF ADMINISTRATION BUI	15,123	0	15,123
J04001	J04001-SHERIFFS SHOOTING RANGE	48,408	0	48,408
J04002	J04002-SHERIFFS TRAINING FACILITY	11,425	(11,425)	0
J04014	J04014-CORP YARD VEHICLE OPS "A"	290	0	290
J04019	J04019-CORP YARD VEHICLE OPS SHO	2,762	0	2,762
J04022	J04022-TRANSFER STATION OPS OFFIC	0	0	0
J04023	J04023-TRANSFER STATION TIRE SHOP	0	0	0
J04028	J04028-TRANSFER STATION SCALES H	0	0	0
J04029	J04029-TRANSFER STATION OFFICE/D	0	0	0
J04034	J04034-PARKS ROAD YARD	19,259	0	19,259
J05001	J05001-FIRE DEPARTMENT ADMIN. BL	56,156	(56,156)	0
J05002	J05002-FIRE DEPARTMENT ADMIN. WA	12,173	(12,173)	0
J05005	J05005-SBCOFD Warehouse/Office	21,689	(21,689)	0
J05011	J05011-SBEO ADMINISTRATION BLDG.	0	0	0
J05016	J05016-SBEO AUDITORIUM	0	0	0
L02001	L02001-LPBC DINING HALL & KITCHE	47,486	0	47,486
L02005	L02005-LPBC TRI-CTY BOOT CAMP	12,305	(12,305)	0
L02013	L02013-LPBC TRI-COUNTY BOOT CAM	20,219	(20,219)	0
L02021	L02021-LPBC Los Robles High School	0	0	0
L02024	L02024-LPBC ADMINISTRATION BUILD	18,966	0	18,966
L03001	L03001-SY AIRPORT ADMINISTRATION	66,312	(60,538)	5,774
L03004	L03004-SY AIRPORT HANGER A1-5	1,058	0	1,058
L03010	L03010-SY AIRPORT HANGER B1-5	1,400	0	1,400
L03012	L03012-SY AIRPORT HANGER C1-7	1,476	0	1,476
L03041	L03041-SY Airport Storage Building	27,755	(27,755)	0
N01002	N01002-BUELLTON SENIOR CNTR BLD	0	0	0
N02002	N02002-SOLVANG SENIOR CENTER	0	0	0
N02006	N02006-SYV AG COMMISSIONERS OFFI	0	0	0
P02001	P02001-VANDENBERG VILLAGE LIBRA	10,307	(8,000)	2,307
P06004	P06004-LOMPOC ROAD YARD MODUL	0	0	0
P06005	P06005-LOMPOC ROAD YARD GARAGE	0	0	0
P06007	P06007-LOMPOC ROAD YARD SHOP &	0	0	0
P06009	P06009-BRIDGE HOUSE MAIN SHELTE	35,446	0	35,446
P07001	P07001-LOMPOC COMMUNITY HEALT	97,151	(35,783)	61,368
P07003	P07003-LOMPOC DEPT OF SOCIAL SER	39,836	0	39,836
P07004	P07004-Lompoc Wellness Center	3,252	(3,252)	0
P10001	P10001-SURF STATION Shelter 1	11,086	(11,086)	0
R01003	R01003-LAGUNA SANITATION DIST. G	0	0	0
R01006	R01006-LAGUNA SANITATION DIST. C	0	0	0
R01007	R01007-LAGUNA SANITATION DIST. P	0	0	0
R01008	R01008-LAGUNA SANITATION DIST. IN	0	0	0

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SUMMARY OF STRUCTURE ALLOCATIONS BY BUILDING

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Structure Code	Building Description	Total Depreciation	Amount Excluded	Amount Allocated
Single-Use Structures				
R01010	R01010 LAGUNA SANITATION DISTRIC	0	0	0
R01012	R01012 LAGUNA SANITATION DISTRIC	0	0	0
R01014	R01014 LAGUNA SANITATION DISTRIC	0	0	0
R01020	R01020 LAGUNA SANITATION DISTRIC	3,372	(3,372)	0
R01021	R01021 LAGUNA SANITATION DISTRIC	76	(76)	0
R01025	R01025 LAGUNA SANITATION DISTRIC	0	0	0
R01026	R01026 LAGUNA SANITATION DISTRIC	0	0	0
R01027	R01027 LAGUNA SANITATION DISTRIC	0	0	0
R01029	R01029 LAGUNA SANITATION DISTRIC	0	0	0
T02001	T02001-BETTERAVIA BLDG B, SM PHD	102,171	(19,031)	83,141
T02006	T02006-BETTERAVIA BLDG A PROBATI	92,975	(5,330)	87,645
T03001	T03001-SM AG COMMISSIONERS PESTI	0	0	0
T03011	T03011-SM Animal Services Shelter	115,511	(88,851)	26,659
T03201	T03201-SM SHERIFFS SUB-STATION	15,705	0	15,705
T03301	T03301-SM JUVENILE HALL	335,078	(180,800)	154,278
T03402	T03402-SM CORP YARD VEHICLE OPS	4,645	(3,071)	1,573
T03419	T03419 - SM Flood Control Garage	5,059	(5,059)	0
T04006	T04006-SM COURT COMPLEX Bldg A-B	17,332	0	17,332
X01001	X01001-NEW CUYAMA MODULAR LIB	18,757	0	18,757
X01010	X01010 - New Cuyama Aquatics Complex	58,197	0	58,197
Total Single-Use Structures		3,671,747	(1,714,969)	1,956,779
Combined Total for Multi and Single Use Structures		7,089,490	(2,623,938)	4,465,552

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Structure Code: A01001 A01001-CARPINTERIA VETERANS MEMORIAL

Total Square Feet	13,910	Annual Depr.	18,226
Common Square Feet	0	Excludable Depr.	-10,213
Excludable Square Feet	0		
Allocable Square Feet	13,910	Allocable Depr.	8,013

CPU	CPU Occupant	SqFt	Alloc Pcnt	Annual Depr.	Excludable Depr.	Allocable Depr.
41100	Public Health Department	133	0.956%	174	-98	77
63300	General Services-Facilities Services	13,777	99.044%	18,051	-10,115	7,936
		13,910	100%	18,226	-10,213	8,013

Structure Code: F01001 F01001-Schwartz Building

Total Square Feet	8,539	Annual Depr.	100,477
Common Square Feet	0	Excludable Depr.	-97,288
Excludable Square Feet	0		
Allocable Square Feet	8,539	Allocable Depr.	3,189

CPU	CPU Occupant	SqFt	Alloc Pcnt	Annual Depr.	Excludable Depr.	Allocable Depr.
54410	Public Works-Flood Control	4,245	49.713%	49,950	-49,950	0
54471	Public Works-Water Agency	400	4.684%	4,707	-1,518	3,189
54500	Public Works-Solid Waste	3,894	45.602%	45,820	-45,820	0
		8,539	100%	100,477	-97,288	3,189

Structure Code: F01004 F01004-ENGINEERING BUILDING

Total Square Feet	37,559	Annual Depr.	48,906
Common Square Feet	181	Excludable Depr.	0
Excludable Square Feet	0		
Allocable Square Feet	37,378	Allocable Depr.	48,906

CPU	CPU Occupant	SqFt	Alloc Pcnt	Annual Depr.	Excludable Depr.	Allocable Depr.
53100	Planning & Development	8,762	23.329%	11,464	0	11,464
53200	P&D - Long Range Planning	4,300	11.449%	5,626	0	5,626
53500	P&D-Energy Division	1,366	3.637%	1,787	0	1,787
53600	P&D-Building & Safety	4,138	11.017%	5,414	0	5,414
54100	Public Works-Admin	3,834	10.208%	5,016	0	5,016
54210	Public Works-Roads	4,208	11.204%	5,506	0	5,506
54300	Public Works-Surveyor	1,875	4.992%	2,453	0	2,453
54478	Public Works-Project Cleanwater	380	1.012%	497	0	497
55000	Housing and Community Development	670	1.784%	877	0	877
61000	Auditor-Controller	940	2.503%	1,230	0	1,230
62400	CRA-Assessor	429	1.142%	561	0	561
63700	General Services-Information Tech Ser	919	2.447%	1,202	0	1,202
65000	Treasurer	473	1.259%	619	0	619
81500	Santa Barbara LAFCO	231	0.615%	302	0	302
99999	Other	4,853	12.921%	6,350	0	6,350
		37,378	100%	48,906	0	48,906

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Structure Code: F01005 F01005-ADMINISTRATION BUILDING

Total Square Feet	66,715	Annual Depr.	237,526
Common Square Feet	0	Excludable Depr.	0
Excludable Square Feet	0		
Allocable Square Feet	66,715	Allocable Depr.	237,526

CPU	CPU Occupant	SqFt	Alloc Pcnt	Annual Depr.	Excludable Depr.	Allocable Depr.
11000	Board of Supervisors	7,575	11.354%	26,969	0	26,969
12000	County Executive	6,260	9.383%	22,287	0	22,287
13000	County Counsel	7,926	11.880%	28,219	0	28,219
22100	Probation Services	2,535	3.800%	9,025	0	9,025
61000	Auditor-Controller	9,084	13.616%	32,342	0	32,342
62400	CRA-Assessor	10,880	16.308%	38,736	0	38,736
63100	General Services-Admin	3,397	5.092%	12,094	0	12,094
63200	General Services-Purchasing	1,902	2.851%	6,772	0	6,772
63420	CEO - Workers' Compensation	1,340	2.008%	4,771	0	4,771
63700	General Services-Information Tech Ser	8,073	12.101%	28,742	0	28,742
64000	Human Resources	931	1.395%	3,315	0	3,315
65000	Treasurer	6,812	10.210%	24,253	0	24,253
		66,715	100%	237,526	0	237,526

Structure Code: F02002 F02002-Courthouse Public Defender Annex

Total Square Feet	12,364	Annual Depr.	200,636
Common Square Feet	0	Excludable Depr.	0
Excludable Square Feet	0		
Allocable Square Feet	12,364	Allocable Depr.	200,636

CPU	CPU Occupant	SqFt	Alloc Pcnt	Annual Depr.	Excludable Depr.	Allocable Depr.
23000	Public Defender	11,308	91.459%	183,500	0	183,500
25001	Grand Jury	1,056	8.541%	17,136	0	17,136
		12,364	100%	200,636	0	200,636

Structure Code: F02003 F02003-Santa Barbara Courthouse

Total Square Feet	51,295	Annual Depr.	271,520
Common Square Feet	0	Excludable Depr.	-39,455
Excludable Square Feet	0		
Allocable Square Feet	51,295	Allocable Depr.	232,065

CPU	CPU Occupant	SqFt	Alloc Pcnt	Annual Depr.	Excludable Depr.	Allocable Depr.
23000	Public Defender	4,392	8.562%	23,248	-3,378	19,870
52100	Parks	2,100	4.094%	11,116	-1,615	9,501
57000	Community Services	2,480	4.835%	13,127	-1,908	11,220
63300	General Services-Facilities Services	756	1.474%	4,002	-582	3,420
63500	General Services-Communications Ser	1,050	2.047%	5,558	-808	4,750
80100	Law Library	5,034	9.814%	26,646	-3,872	22,774
99999	Other	35,483	69.174%	187,822	-27,293	160,529
		51,295	100%	271,520	-39,455	232,065

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Structure Code: F02004 F02004-SBCH East Wing & Jail

Total Square Feet	23,609	Annual Depr.	12,535
Common Square Feet	0	Excludable Depr.	0
Excludable Square Feet	0		
Allocable Square Feet	23,609	Allocable Depr.	12,535

CPU	CPU Occupant	SqFt	Alloc Pcnt	Annual Depr.	Excludable Depr.	Allocable Depr.
32100	Sheriff-Law Enforcement	7,000	29.650%	3,717	0	3,717
63100	General Services-Admin	1,221	5.172%	648	0	648
63300	General Services-Facilities Services	4,197	17.777%	2,228	0	2,228
99999	Other	11,191	47.401%	5,942	0	5,942
		23,609	100%	12,535	0	12,535

Structure Code: J02002 J02002-CASA NUEVA OFFICE BUILDING

Total Square Feet	28,268	Annual Depr.	123,355
Common Square Feet	0	Excludable Depr.	-123,355
Excludable Square Feet	0		
Allocable Square Feet	28,268	Allocable Depr.	0

CPU	CPU Occupant	SqFt	Alloc Pcnt	Annual Depr.	Excludable Depr.	Allocable Depr.
21300	Child Support Services	8,150	28.831%	35,565	-35,565	0
86100	SB County Association of Government	5,979	21.151%	26,091	-26,091	0
87100	Air Pollution Control District	14,139	50.018%	61,699	-61,699	0
		28,268	100%	123,355	-123,355	0

Structure Code: J02003 J02003-PHD SAN ANTONIO BLDG. 1

Total Square Feet	9,501	Annual Depr.	44,020
Common Square Feet	1,223	Excludable Depr.	0
Excludable Square Feet	0		
Allocable Square Feet	8,278	Allocable Depr.	44,020

CPU	CPU Occupant	SqFt	Alloc Pcnt	Annual Depr.	Excludable Depr.	Allocable Depr.
41100	Public Health Department	6,071	63.898%	32,284	0	32,284
41212	Public Health Dept-EMS	2,207	23.229%	11,736	0	11,736
		8,278	87%	44,020	0	44,020

Structure Code: J02007 J02007-B-Well Childrens Services

Total Square Feet	11,836	Annual Depr.	113,575
Common Square Feet	7	Excludable Depr.	-106,145
Excludable Square Feet	0		
Allocable Square Feet	11,829	Allocable Depr.	7,430

CPU	CPU Occupant	SqFt	Alloc Pcnt	Annual Depr.	Excludable Depr.	Allocable Depr.
43000	Behavioral Wellness	4,046	34.184%	38,847	-36,306	2,541
43100	Bwell-Mental Health Services Act	7,549	63.780%	72,481	-67,739	4,742
43200	Bwell-Alcohol and Drug Programs	234	1.977%	2,247	-2,100	147
		11,829	100%	113,575	-106,145	7,430

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Structure Code: J02013 J02013-County Archives Building (10)

Total Square Feet	11,262	Annual Depr.	1,711
Common Square Feet	0	Excludable Depr.	0
Excludable Square Feet	0		
Allocable Square Feet	11,262	Allocable Depr.	1,711

CPU	CPU Occupant	SqFt	Alloc Pcnt	Annual Depr.	Excludable Depr.	Allocable Depr.
43000	Behavioral Wellness	4,950	43.953%	752	0	752
53600	P&D-Building & Safety	4,043	35.899%	614	0	614
63600	General Services-Vehicle Operations	216	1.918%	33	0	33
99999	Other	2,053	18.229%	312	0	312
		11,262	100%	1,711	0	1,711

Structure Code: J02014 J02014-PHD HEALTH CLINIC BLDG 4

Total Square Feet	47,971	Annual Depr.	44,646
Common Square Feet	10,292	Excludable Depr.	-24,288
Excludable Square Feet	0		
Allocable Square Feet	37,679	Allocable Depr.	20,357

CPU	CPU Occupant	SqFt	Alloc Pcnt	Annual Depr.	Excludable Depr.	Allocable Depr.
41100	Public Health Department	36,559	76.210%	43,319	-23,566	19,752
43000	Behavioral Wellness	560	1.167%	664	-361	303
43100	Bwell-Mental Health Services Act	560	1.167%	664	-361	303
		37,679	79%	44,646	-24,288	20,357

Structure Code: J02016 J02016-PHD PSYCH/HEALTH BLDG 2 & 3

Total Square Feet	49,578	Annual Depr.	48,143
Common Square Feet	1,263	Excludable Depr.	-2,508
Excludable Square Feet	0		
Allocable Square Feet	48,315	Allocable Depr.	45,635

CPU	CPU Occupant	SqFt	Alloc Pcnt	Annual Depr.	Excludable Depr.	Allocable Depr.
41100	Public Health Department	23,959	48.326%	23,874	-1,244	22,630
43000	Behavioral Wellness	19,978	40.296%	19,907	-1,037	18,870
43100	Bwell-Mental Health Services Act	2,922	5.894%	2,912	-152	2,760
43200	Bwell-Alcohol and Drug Programs	520	1.049%	518	-27	491
63500	General Services-Communications Ser	50	0.101%	50	-3	47
63700	General Services-Information Tech Ser	18	0.036%	18	-1	17
65000	Treasurer	868	1.751%	865	-45	820
		48,315	98%	48,143	-2,508	45,635

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Structure Code: J02029 J02029-MENTAL HEALTH BLDG

Total Square Feet	10,394	Annual Depr.	16,589
Common Square Feet	7	Excludable Depr.	-6,995
Excludable Square Feet	0		
Allocable Square Feet	10,387	Allocable Depr.	9,594

CPU	CPU Occupant	SqFt	Alloc Pcnt	Annual Depr.	Excludable Depr.	Allocable Depr.
43000	Behavioral Wellness	922	8.870%	1,473	-621	852
43100	Bwell-Mental Health Services Act	9,465	91.062%	15,116	-6,374	8,742
		10,387	100%	16,589	-6,995	9,594

Structure Code: J02030 J02030- V A - ELECTIONS

Total Square Feet	23,844	Annual Depr.	99,817
Common Square Feet	0	Excludable Depr.	0
Excludable Square Feet	0		
Allocable Square Feet	23,844	Allocable Depr.	99,817

CPU	CPU Occupant	SqFt	Alloc Pcnt	Annual Depr.	Excludable Depr.	Allocable Depr.
62200	CRA-Elections	16,644	69.804%	69,676	0	69,676
63300	General Services-Facilities Services	7,200	30.196%	30,141	0	30,141
		23,844	100%	99,817	0	99,817

Structure Code: J03010 J03010-SBC MAIN JAIL

Total Square Feet	76,320	Annual Depr.	244,669
Common Square Feet	0	Excludable Depr.	-76,164
Excludable Square Feet	0		
Allocable Square Feet	76,320	Allocable Depr.	168,504

CPU	CPU Occupant	SqFt	Alloc Pcnt	Annual Depr.	Excludable Depr.	Allocable Depr.
32200	Sheriff-Custody	75,709	99.199%	242,710	-75,555	167,155
63300	General Services-Facilities Services	200	0.262%	641	-200	442
63500	General Services-Communications Ser	411	0.538%	1,318	-410	907
		76,320	100%	244,669	-76,164	168,504

Structure Code: J04010 J04010-CORP YARD COMM/FLOOD BLDG "C" & "D"

Total Square Feet	7,800	Annual Depr.	2,558
Common Square Feet	0	Excludable Depr.	-2,558
Excludable Square Feet	0		
Allocable Square Feet	7,800	Allocable Depr.	0

CPU	CPU Occupant	SqFt	Alloc Pcnt	Annual Depr.	Excludable Depr.	Allocable Depr.
54410	Public Works-Flood Control	2,709	34.731%	888	-888	0
63500	General Services-Communications Ser	2,920	37.436%	958	-958	0
65000	Treasurer	2,171	27.833%	712	-712	0
		7,800	100%	2,558	-2,558	0

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Structure Code: J04047 J04047-CRA ARCHIVE BLDG

Total Square Feet	6,000	Annual Depr.	27,095
Common Square Feet	0	Excludable Depr.	0
Excludable Square Feet	0		
Allocable Square Feet	6,000	Allocable Depr.	27,095

CPU	CPU Occupant	SqFt	Alloc Pcnt	Annual Depr.	Excludable Depr.	Allocable Depr.
62200	CRA-Elections	4,300	71.667%	19,418	0	19,418
62300	CRA-Recorder	1,700	28.333%	7,677	0	7,677
		6,000	100%	27,095	0	27,095

Structure Code: J05020 J05020-Emergency Operations Center

Total Square Feet	8,603	Annual Depr.	158,251
Common Square Feet	0	Excludable Depr.	0
Excludable Square Feet	0		
Allocable Square Feet	8,603	Allocable Depr.	158,251

CPU	CPU Occupant	SqFt	Alloc Pcnt	Annual Depr.	Excludable Depr.	Allocable Depr.
31200	Office of Emergency Management	7,882	91.619%	144,989	0	144,989
63700	General Services-Information Tech Ser	721	8.381%	13,263	0	13,263
		8,603	100%	158,251	0	158,251

Structure Code: N02001 N02001-SYV OFFICE BUILDING

Total Square Feet	9,881	Annual Depr.	12,105
Common Square Feet	0	Excludable Depr.	0
Excludable Square Feet	0		
Allocable Square Feet	9,881	Allocable Depr.	12,105

CPU	CPU Occupant	SqFt	Alloc Pcnt	Annual Depr.	Excludable Depr.	Allocable Depr.
11000	Board of Supervisors	579	5.860%	709	0	709
32100	Sheriff-Law Enforcement	2,531	25.615%	3,101	0	3,101
57000	Community Services	2,725	27.578%	3,338	0	3,338
99999	Other	4,046	40.947%	4,957	0	4,957
		9,881	100%	12,105	0	12,105

Structure Code: P01010 P01010 - Burton Mesa Public Safety Center

Total Square Feet	11,592	Annual Depr.	106,196
Common Square Feet	0	Excludable Depr.	-72,932
Excludable Square Feet	0		
Allocable Square Feet	11,592	Allocable Depr.	33,264

CPU	CPU Occupant	SqFt	Alloc Pcnt	Annual Depr.	Excludable Depr.	Allocable Depr.
31100	Fire	7,961	68.677%	72,932	-72,932	0
32100	Sheriff-Law Enforcement	3,631	31.323%	33,264	0	33,264
		11,592	100%	106,196	-72,932	33,264

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Structure Code: P03001 P03001 LOMPOC COURTS OLD COMPLEX

Total Square Feet	25,697	Annual Depr.	89,827
Common Square Feet	0	Excludable Depr.	0
Excludable Square Feet	0		
Allocable Square Feet	25,697	Allocable Depr.	89,827

CPU	CPU Occupant	SqFt	Alloc Pcnt	Annual Depr.	Excludable Depr.	Allocable Depr.
21100	DA-Admin & Prosecution	5,239	20.388%	18,314	0	18,314
22100	Probation Services	7,759	30.194%	27,123	0	27,123
23000	Public Defender	1,880	7.316%	6,572	0	6,572
32100	Sheriff-Law Enforcement	2,713	10.558%	9,484	0	9,484
99999	Other	8,106	31.544%	28,336	0	28,336
		25,697	100%	89,827	0	89,827

Structure Code: P03003 P03003-LOMPOC ADMIN. BLDG.

Total Square Feet	11,218	Annual Depr.	22,823
Common Square Feet	2	Excludable Depr.	-5,992
Excludable Square Feet	0		
Allocable Square Feet	11,216	Allocable Depr.	16,831

CPU	CPU Occupant	SqFt	Alloc Pcnt	Annual Depr.	Excludable Depr.	Allocable Depr.
21300	Child Support Services	200	1.783%	407	-107	300
32100	Sheriff-Law Enforcement	761	6.784%	1,549	-407	1,142
43000	Behavioral Wellness	1,080	9.627%	2,198	-577	1,621
43100	Bwell-Mental Health Services Act	6,539	58.290%	13,306	-3,493	9,813
51000	Agricultural Commissioner	518	4.617%	1,054	-277	777
62400	CRA-Assessor	2,118	18.880%	4,310	-1,131	3,178
		11,216	100%	22,823	-5,992	16,831

Structure Code: P03004 P03004-Lompoc Mental Health MISC Office

Total Square Feet	7,419	Annual Depr.	21,598
Common Square Feet	5	Excludable Depr.	-21,598
Excludable Square Feet	0		
Allocable Square Feet	7,414	Allocable Depr.	0

CPU	CPU Occupant	SqFt	Alloc Pcnt	Annual Depr.	Excludable Depr.	Allocable Depr.
43000	Behavioral Wellness	370	4.987%	1,078	-1,078	0
43100	Bwell-Mental Health Services Act	7,044	94.945%	20,520	-20,520	0
		7,414	100%	21,598	-21,598	0

Structure Code: P05001 P05001-LOMPOC VMB

Total Square Feet	12,532	Annual Depr.	28,166
Common Square Feet	0	Excludable Depr.	0
Excludable Square Feet	0		
Allocable Square Feet	12,532	Allocable Depr.	28,166

CPU	CPU Occupant	SqFt	Alloc Pcnt	Annual Depr.	Excludable Depr.	Allocable Depr.
11000	Board of Supervisors	451	3.599%	1,014	0	1,014
52100	Parks	12,081	96.401%	27,153	0	27,153
		12,532	100%	28,166	0	28,166

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Structure Code: P06008 P06008-LOMPOC ROAD YARD

Total Square Feet	3,388	Annual Depr.	0
Common Square Feet	0	Excludable Depr.	0
Excludable Square Feet	0		
Allocable Square Feet	3,388	Allocable Depr.	0

CPU	CPU Occupant	SqFt	Alloc Pcnt	Annual Depr.	Excludable Depr.	Allocable Depr.
54210	Public Works-Roads	180	5.313%	0	0	0
63600	General Services-Vehicle Operations	3,208	94.687%	0	0	0
		3,388	100%	0	0	0

Structure Code: T02002 T02002-BETTERAVIA CENTER BLDG D. ADMIN.

Total Square Feet	13,597	Annual Depr.	114,629
Common Square Feet	0	Excludable Depr.	0
Excludable Square Feet	0		
Allocable Square Feet	13,597	Allocable Depr.	114,629

CPU	CPU Occupant	SqFt	Alloc Pcnt	Annual Depr.	Excludable Depr.	Allocable Depr.
11000	Board of Supervisors	4,772	35.096%	40,230	0	40,230
12000	County Executive	216	1.588%	1,821	0	1,821
62200	CRA-Elections	1,914	14.077%	16,136	0	16,136
62300	CRA-Recorder	1,255	9.230%	10,580	0	10,580
62400	CRA-Assessor	3,645	26.807%	30,729	0	30,729
65000	Treasurer	1,795	13.201%	15,133	0	15,133
		13,597	100%	114,629	0	114,629

Structure Code: T02005 T02005-BETTERAVIA BLDG C, SOCIAL

Total Square Feet	50,605	Annual Depr.	232,582
Common Square Feet	0	Excludable Depr.	0
Excludable Square Feet	0		
Allocable Square Feet	50,605	Allocable Depr.	232,582

CPU	CPU Occupant	SqFt	Alloc Pcnt	Annual Depr.	Excludable Depr.	Allocable Depr.
31200	Office of Emergency Management	72	0.142%	331	0	331
41100	Public Health Department	4,407	8.708%	20,255	0	20,255
41500	Public Health Dept-EHS	3,037	6.001%	13,958	0	13,958
44000	Social Services	39,613	78.279%	182,063	0	182,063
61000	Auditor-Controller	240	0.474%	1,103	0	1,103
63700	General Services-Information Tech Ser	30	0.059%	138	0	138
99000	Department 990	3,206	6.335%	14,735	0	14,735
		50,605	100%	232,582	0	232,582

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SUMMARY OF STRUCTURE CCUPANCY OF MULTI-USE STRUCTURES

Fiscal Year 2018/2019

Structure Code: T03006 T03006-NORTH COUNTY TECHNICAL SERVICE

Total Square Feet	9,502	Annual Depr.	7,234
Common Square Feet	0	Excludable Depr.	0
Excludable Square Feet	0		
Allocable Square Feet	9,502	Allocable Depr.	7,234

CPU	CPU Occupant	SqFt	Alloc Pcnt	Annual Depr.	Excludable Depr.	Allocable Depr.
51000	Agricultural Commissioner	4,146	43.633%	3,156	0	3,156
53100	Planning & Development	1,800	18.943%	1,370	0	1,370
53600	P&D-Building & Safety	3,556	37.424%	2,707	0	2,707
		9,502	100%	7,234	0	7,234

Structure Code: T03010 T03010-Public Works Building (SM Service Center)

Total Square Feet	7,893	Annual Depr.	73,993
Common Square Feet	0	Excludable Depr.	0
Excludable Square Feet	0		
Allocable Square Feet	7,893	Allocable Depr.	73,993

CPU	CPU Occupant	SqFt	Alloc Pcnt	Annual Depr.	Excludable Depr.	Allocable Depr.
54100	Public Works-Admin	792	10.034%	7,425	0	7,425
54210	Public Works-Roads	4,681	59.306%	43,882	0	43,882
54410	Public Works-Flood Control	1,290	16.344%	12,093	0	12,093
54471	Public Works-Water Agency	190	2.407%	1,781	0	1,781
54500	Public Works-Solid Waste	105	1.330%	984	0	984
54560	Public Works-Laguna Sanitation	835	10.579%	7,828	0	7,828
		7,893	100%	73,993	0	73,993

Structure Code: T03101 T03101-SM MENTAL HEALTH CENTER

Total Square Feet	16,808	Annual Depr.	26,608
Common Square Feet	7	Excludable Depr.	-8,011
Excludable Square Feet	0		
Allocable Square Feet	16,801	Allocable Depr.	18,597

CPU	CPU Occupant	SqFt	Alloc Pcnt	Annual Depr.	Excludable Depr.	Allocable Depr.
43000	Behavioral Wellness	832	4.950%	1,318	-397	921
43100	Bwell-Mental Health Services Act	15,969	95.008%	25,290	-7,614	17,676
		16,801	100%	26,608	-8,011	18,597

Structure Code: T03302 T03302-SM Juvenile Court Building

Total Square Feet	9,318	Annual Depr.	65,673
Common Square Feet	0	Excludable Depr.	0
Excludable Square Feet	0		
Allocable Square Feet	9,318	Allocable Depr.	65,673

CPU	CPU Occupant	SqFt	Alloc Pcnt	Annual Depr.	Excludable Depr.	Allocable Depr.
13000	County Counsel	118	1.266%	832	0	832
21100	DA-Admin & Prosecution	1,374	14.746%	9,684	0	9,684
23000	Public Defender	1,649	17.697%	11,622	0	11,622
99999	Other	6,177	66.291%	43,535	0	43,535
		9,318	100%	65,673	0	65,673

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SUMMARY OF STRUCTURE CCUPANCY OF MULTI-USE STRUCTURES

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Structure Code: T03403 T03403-SM CORP YARD GS SHOPS/ OFFICE

Total Square Feet	13,256	Annual Depr.	7,817
Common Square Feet	0	Excludable Depr.	-6,938
Excludable Square Feet	0		
Allocable Square Feet	13,256	Allocable Depr.	879

CPU	CPU Occupant	SqFt	Alloc Pcnt	Annual Depr.	Excludable Depr.	Allocable Depr.
54210	Public Works-Roads	6,656	50.211%	3,925	-3,925	0
54410	Public Works-Flood Control	2,200	16.596%	1,297	-1,297	0
63300	General Services-Facilities Services	4,400	33.192%	2,595	-1,716	879
		13,256	100%	7,817	-6,938	879

Structure Code: T03404 T03404-SM CORP. YARD STEEL

Total Square Feet	7,473	Annual Depr.	4,479
Common Square Feet	0	Excludable Depr.	-4,134
Excludable Square Feet	0		
Allocable Square Feet	7,473	Allocable Depr.	345

CPU	CPU Occupant	SqFt	Alloc Pcnt	Annual Depr.	Excludable Depr.	Allocable Depr.
54210	Public Works-Roads	4,570	61.153%	2,739	-2,739	0
54410	Public Works-Flood Control	1,203	16.098%	721	-721	0
63500	General Services-Communications Ser	1,700	22.748%	1,019	-674	345
		7,473	100%	4,479	-4,134	345

Structure Code: T04004 T04004-SM COURT COMPLEX BLDG C - D

Total Square Feet	14,406	Annual Depr.	268,126
Common Square Feet	0	Excludable Depr.	0
Excludable Square Feet	0		
Allocable Square Feet	14,406	Allocable Depr.	268,126

CPU	CPU Occupant	SqFt	Alloc Pcnt	Annual Depr.	Excludable Depr.	Allocable Depr.
21100	DA-Admin & Prosecution	10,057	69.811%	187,182	0	187,182
32100	Sheriff-Law Enforcement	2,041	14.168%	37,987	0	37,987
80100	Law Library	2,308	16.021%	42,957	0	42,957
		14,406	100%	268,126	0	268,126

Structure Code: T04008 T04008-SANTA MARIA COURTS COMPLEX BLDG G

Total Square Feet	1,004	Annual Depr.	221,238
Common Square Feet	0	Excludable Depr.	0
Excludable Square Feet	0		
Allocable Square Feet	1,004	Allocable Depr.	221,238

CPU	CPU Occupant	SqFt	Alloc Pcnt	Annual Depr.	Excludable Depr.	Allocable Depr.
21100	DA-Admin & Prosecution	295	29.382%	65,005	0	65,005
23000	Public Defender	378	37.649%	83,295	0	83,295
63300	General Services-Facilities Services	331	32.968%	72,938	0	72,938
		1,004	100%	221,238	0	221,238

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SUMMARY OF STRUCTURE CCUPANCY OF MULTI-USE STRUCTURES

Fiscal Year 2018/2019

Structure Code: T05003 T05003 SANTA MARIA CARES BUILDING

Total Square Feet	10,450	Annual Depr.	68,032
Common Square Feet	1	Excludable Depr.	-68,032
Excludable Square Feet	0		
Allocable Square Feet	10,449	Allocable Depr.	0

CPU	CPU Occupant	SqFt	Alloc Pcnt	Annual Depr.	Excludable Depr.	Allocable Depr.
43000	Behavioral Wellness	903	8.641%	5,879	-5,879	0
43100	Bwell-Mental Health Services Act	9,546	91.349%	62,152	-62,152	0
		10,449	100%	68,032	-68,032	0

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COUNTY OF SANTA BARBARA
2020-21 COST ALLOCATION PLAN SUPPLEMENT
OCCUPANCY IN NON-COUNTY OWNED STRUCTURES
FISCAL YEAR 2018-19

Cost Plan Unit	Department	Address	Sq. Ft. Occupied	Monthly Rent
11000	Supervisors	5200 8th Street, Suite 101, Carpinteria	-	$ 265
21300	Child Support Services	201 South Miller Street, Suite 202-206 & 210, Santa Maria	5,269	7,271
22100	Probation	124 Carmen Lane, Santa Maria	7,057	7,763
31100	Fire Department	1644 Oak Street, Solvang	1,500	-
		3117-D Liberator Street	-	812
31200	Office of Emergency Management	314 West Cook Street, Santa Maria	1,000	-
32100	Sheriff - Law Enforcement	5775 Carpinteria Avenue, Carpinteria	2,000	-
		140 West Hwy 246, Buellton	1,000	-
		7042 Marketplace Drive, Goleta	300	-
		5827 Hollister Avenue, Suite B, Goleta	200	-
		6504 Trigo Road	15,200	-
		900 Airport Road, Hangar G9	9,562	4,615
		385 San Ysidro Road	-	368
		CONFIDENTIAL	18,685	17,377
41100	Health Care Services	1136 East Montecito Street, Santa Barbara	6,980	7,259
		545 Alisal Road, Suite 109-111, Solvang	663	453
		400 North McClelland Street	2,500	3,395
43000	Behavioral Wellness	2034 De La Vina Street, Santa Barbara	4,225	11,351
		401 East Ocean Avenue, Lompoc	4,993	5,628
		2370 Skyway Drive, Santa Maria	3,500	4,375
		5385 Hollister Avenue, Building 14, Goleta	3,046	4,112
		222 West Carmen Lane, Suite 104	-	-
44000	Social Services	302 West Carmen Lane, Santa Maria	12,000	13,800
		130 East Ortega Street, Santa Barbara (EDD)	3,211	1,830
		1410 South Broadway	43,068	41,776
		320 North J Street, Room 22	2,071	333
		5201 8th Street, Suite 316	-	-
51000	Ag. Commissioner	1180 Eugenia Place, Suite 206	1,188	1,604
53100	Planning & Development	624-A West Foster Road	1,631	3,052
54210	Public Works - Roads	610 Mission Canyon Road	40	-
		5035 Zaca Station Road	49,896	10,154
54471	Public Works - Water Agency	East Nipomo at Berros Peak	90	125
63700	General Services	302 West Carmen Lane	441	102
90901	First 5 Commission	5395 Hollister Avenue, Building 10, Suite 10, Goleta	3,046	4,039
		218 West Carmen Lane, Suite 111, Santa Maria	1,500	2,058

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DETAILS OF COUNTY-OWNED STRUCTURES

(GOVERNMENTAL FUND OWNED ASSETS ONLY)

Fiscal Year 2018/2019

	ACQUISTION			IMPROVEMENTS		TOTAL	DEPRECIATION	DEPRECIATION
Multi Use Structures	MEANS	DATE	COST	DATE	COST	DEPRECIATION	EXCLUDED	ALLOCATED
Structure Code A01001								
A01001-CARPINTERIA VETERANS MEMORIAL								
	C	1/19/1936	312,939					
				12/5/1995	244,157			
				6/30/2004	510,656			
BUILDING TOTALS			312,939		754,813	54,677	(30,639)	24,038
Structure Code F01001								
F01001-Schwartz Building								
	C	6/30/2005	1,697,946					
				6/30/2014	640,550			
BUILDING TOTALS			1,697,946		640,550	272,283	(265,906)	6,377
Structure Code F01004								
F01004-ENGINEERING BUILDING								
	C	1/19/1959	161,561					
				1/19/1964	108,362			
				1/19/1964	470,617			
				8/3/1970	547,592			
				6/30/2011	158,759			
				3/1/2015	796,013			
BUILDING TOTALS			161,561		2,081,343	196,333	0	196,333
Structure Code F01005								
F01005-ADMINISTRATION BUILDING								
	C	1/19/1966	2,356,118					
				2/14/1983	536,395			
				6/15/1987	356,694			
				7/1/1990	216,970			
				7/1/1990	999,449			
				12/30/1999	113,728			
				6/30/2001	105,674			
				3/31/2002	923,406			
				6/30/2006	764,530			
				6/30/2007	270,455			
				6/30/2009	2,373,887			
				9/1/2017	651,192			
BUILDING TOTALS			2,356,118		7,312,380	891,495	0	891,495

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(GOVERNMENTAL FUND OWNED ASSETS ONLY)

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	ACQUISTION			IMPROVEMENTS		TOTAL	DEPRECIATION	DEPRECIATION
Multi Use Structures	MEANS	DATE	COST	DATE	COST	DEPRECIATION	EXCLUDED	ALLOCATED
Structure Code F02002								
F02002-Courthouse Public Defender Annex								
	C	1/19/1929	146,479					
				6/1/1977	95,937			
				6/15/1987	10,843			
				3/19/1991	225,736			
				6/30/2007	50,484			
				6/30/2009	446,761			
				6/30/2012	5,074,151			
				6/30/2014	297,888			
BUILDING TOTALS			146,479		6,201,801	802,543	0	802,543
Structure Code F02003								
F02003-Santa Barbara Courthouse								
	C	1/19/1929	1,145,153					
				6/1/1977	750,024			
				6/15/1987	84,769			
				7/1/1990	417,214			
				7/1/1990	305,303			
				3/19/1991	1,764,771			
				10/31/1996	206,696			
				6/30/2003	148,655			
				6/30/2003	35,000			
				6/30/2003	89,444			
				6/30/2011	191,320			
				6/30/2011	307,654			
				7/1/2011	796,616			
				10/1/2011	906,000			
				7/1/2014	1,213,248			
				6/1/2015	533,374			
				7/1/2015	828,548			
				6/30/2016	1,041,179			
BUILDING TOTALS			1,145,153		9,619,814	1,051,373	(157,820)	893,553
Structure Code F02004								
F02004-SBCH East Wing & Jail								
	C	1/19/1929	287,199					
				6/1/1977	188,102			
				6/15/1987	21,260			
				3/19/1991	442,596			
BUILDING TOTALS			287,199		651,958	50,141	0	50,141

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	ACQUISTION			IMPROVEMENTS		TOTAL	DEPRECIATION	DEPRECIATION
Multi Use Structures	MEANS	DATE	COST	DATE	COST	DEPRECIATION	EXCLUDED	ALLOCATED
Structure Code J02002								
J02002-CASA NUEVA OFFICE BUILDING								
	C	6/30/2004	126,617					
	D	6/30/2004	208,148					
	D	6/30/2004	93,364					
	C	6/30/2004	5,739,618					
BUILDING TOTALS			6,167,747		0	493,420	(493,420)	0
Structure Code J02003								
J02003-PHD SAN ANTONIO BLDG. 1								
	P	1/19/1917	326,683					
				1/19/1962	250,847			
				12/10/1969	180,648			
				7/1/1980	252,023			
				9/11/1981	163,233			
				10/28/1983	175,980			
				1/10/1989	306,135			
				5/8/1989	1,974,187			
				10/17/1989	156,514			
				1/9/1990	106,392			
				5/31/1997	69,728			
BUILDING TOTALS			326,683		3,635,687	195,226	0	195,226
Structure Code J02007								
J02007-B-Well Childrens Services								
	C	1/19/1936	129,287					
				10/28/1983	753,391			
				5/31/1997	37,090			
				6/30/2006	5,188,802			
				6/30/2007	119,015			
				6/30/2007	121,578			
BUILDING TOTALS			129,287		6,219,876	454,445	(424,715)	29,729
Structure Code J02013								
J02013-County Archives Building (10)								
	C	5/31/1997	42,773					
BUILDING TOTALS			42,773		0	6,844	0	6,844

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Multi Use Structures	MEANS	DATE	COST	DATE	COST	DEPRECIATION	EXCLUDED	ALLOCATED
Structure Code J02014								
J02014-PHD HEALTH CLINIC BLDG 4								
	C	1/19/1950	825,000					
				1/19/1968	204,482			
				10/28/1983	1,040,309			
				10/28/1983	749,716			
				7/1/1990	632,660			
				5/31/1997	152,272			
				6/30/2003	313,940			
				6/30/2004	166,959			
				4/30/2012	286,978			
				7/1/2013	773,066			
BUILDING TOTALS			825,000		4,320,382	225,732	(117,056)	108,676
Structure Code J02016								
J02016-PHD PSYCH/HEALTH BLDG 2 & 3								
	C	1/19/1961	1,440,362					
				9/11/1981	1,090,496			
				9/11/1981	506,460			
				7/1/1990	123,070			
				7/1/1990	863,090			
				5/31/1997	172,597			
				6/30/2003	173,357			
				6/30/2006	275,874			
				6/30/2006	169,882			
				3/27/2019	257,380			
BUILDING TOTALS			1,440,362		3,632,207	188,619	(2,508)	186,111
Structure Code J02017								
J02017- Crisis Stabilization Unit-CSU								
	P	1/19/1917	135,311					
				6/30/2001	239,696			
				6/10/2016	395,978			
BUILDING TOTALS			135,311		635,674	47,658	(31,678)	15,980
Structure Code J02029								
J02029-MENTAL HEALTH BLDG								
	C	1/19/1967	222,269					
	G	1/19/1967	108,883					
				5/31/2001	240,004			
				5/31/2001	175,000			
				3/31/2002	104,528			
BUILDING TOTALS			331,152		519,532	76,878	(31,444)	45,434

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	ACQUISTION			IMPROVEMENTS		TOTAL	DEPRECIATION	DEPRECIATION
Multi Use Structures	MEANS	DATE	COST	DATE	COST	DEPRECIATION	EXCLUDED	ALLOCATED
Structure Code J02030								
J02030- V A - ELECTIONS								
	C	1/19/1967	891,401					
				7/1/1990	226,600			
				6/30/2011	1,693,269			
				6/30/2011	505,033			
BUILDING TOTALS			891,401		2,424,902	399,270	0	399,270
Structure Code J03010								
J03010-SBC MAIN JAIL								
	C	6/6/1972	3,354,530					
				3/24/1986	209,439			
				4/30/1997	109,350			
				6/30/1999	416,496			
				6/30/2000	475,794			
				6/30/2000	1,626,565			
				6/30/2000	198,538			
				6/30/2006	149,397			
				6/30/2007	608,100			
				6/30/2008	284,628			
				6/30/2011	872,453			
				6/1/2016	2,063,981			
				5/8/2019	301,416			
BUILDING TOTALS			3,354,530		7,316,158	938,101	(304,657)	633,444
Structure Code J04010								
J04010-CORP YARD COMM/FLOOD BLDG "C" & "D"								
	C	1/22/1973	127,904					
BUILDING TOTALS			127,904		0	10,232	(10,232)	0
Structure Code J04047								
J04047-CRA ARCHIVE BLDG								
	C	12/1/2011	1,354,751					
BUILDING TOTALS			1,354,751		0	108,380	0	108,380
Structure Code J05020								
J05020-Emergency Operations Center								
	C	6/30/2012	7,526,439					
				4/30/2014	193,066			
BUILDING TOTALS			7,526,439		193,066	633,006	0	633,006

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DETAILS OF COUNTY-OWNED STRUCTURES

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	ACQUISTION			IMPROVEMENTS		TOTAL	DEPRECIATION	DEPRECIATION
Multi Use Structures	MEANS	DATE	COST	DATE	COST	DEPRECIATION	EXCLUDED	ALLOCATED
Structure Code N02001								
N02001-SYV OFFICE BUILDING								
	C	1/19/1964	97,458					
				6/6/1974	81,394			
				12/8/1992	605,233			
BUILDING TOTALS			97,458		686,627	48,419	0	48,419
Structure Code P01010								
P01010 - Burton Mesa Public Safety Center								
	C	7/1/2011	5,309,794					
BUILDING TOTALS			5,309,794		0	424,784	(291,727)	133,056
Structure Code P03001								
P03001 LOMPOC COURTS OLD COMPLEX								
	C	4/1/1957	224,031					
				7/1/1979	695,791			
				6/30/2002	2,130,838			
				6/30/2003	114,837			
BUILDING TOTALS			224,031		2,941,466	359,308	0	359,308
Structure Code P03003								
P03003-LOMPOC ADMIN. BLDG.								
	C	6/6/1972	454,796					
				6/30/2008	239,707			
				6/30/2010	232,145			
BUILDING TOTALS			454,796		471,852	91,285	(23,965)	67,320
Structure Code P03004								
P03004-Lompoc Mental Health MISC Office								
	L	12/20/2002	432,250					
BUILDING TOTALS			432,250		0	86,415	(86,415)	0
Structure Code P05001								
P05001-LOMPOC VMB								
	C	1/19/1935	185,583					
				7/1/2011	325,000			
				1/17/2012	309,545			
				6/30/2019	288,408			
BUILDING TOTALS			185,583		922,953	112,666	0	112,666
Structure Code P06008								
P06008-LOMPOC ROAD YARD								
	C	1/19/1963	35,889					
BUILDING TOTALS			35,889		0	0	0	0

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DETAILS OF COUNTY-OWNED STRUCTURES

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Fiscal Year 2018/2019

	ACQUISTION			IMPROVEMENTS		TOTAL	DEPRECIATION	DEPRECIATION
Multi Use Structures	MEANS	DATE	COST	DATE	COST	DEPRECIATION	EXCLUDED	ALLOCATED
Structure Code T02002								
T02002-BETTERAVIA CENTER BLDG D. ADMIN.								
	P	5/23/1991	1,824,708					
				6/30/2006	78,637			
				6/30/2006	122,229			
				5/31/2014	1,953,370			
BUILDING TOTALS			1,824,708		2,154,236	478,584	0	478,584
Structure Code T02005								
T02005-BETTERAVIA BLDG C, SOCIAL								
	P	7/23/1991	9,501,568					
				3/16/1994	585,338			
				7/1/2013	642,624			
				7/1/2017	199,336			
				4/1/2019	384,971			
BUILDING TOTALS			9,501,568		1,812,269	902,168	0	902,168
Structure Code T03006								
T03006-NORTH COUNTY TECHNICAL SERVICE								
	C	7/1/1977	361,702					
BUILDING TOTALS			361,702		0	28,936	0	28,936
Structure Code T03010								
T03010-Public Works Building (SM Service Center)								
	C	6/30/2006	2,959,730					
BUILDING TOTALS			2,959,730		0	295,973	0	295,973
Structure Code T03101								
T03101-SM MENTAL HEALTH CENTER								
	C	3/15/1971	562,339					
				6/30/1986	117,466			
				6/30/1997	183,941			
				4/1/2000	240,432			
BUILDING TOTALS			562,339		541,839	110,406	(32,062)	78,344
Structure Code T03301								
T03301-SM JUVENILE HALL								
	C	1/1/1975	1,086,479					
				12/30/1999	722,899			
				12/30/1999	1,000,000			
				6/30/2005	8,040,000			
				6/30/2005	5,532,211			
				6/30/2006	372,328			
BUILDING TOTALS			1,086,479		15,667,438	1,005,235	(542,400)	462,835

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Multi Use Structures	MEANS	DATE	COST	DATE	COST	DEPRECIATION	EXCLUDED	ALLOCATED
Structure Code T03302								
T03302-SM Juvenile Court Building								
	C	6/30/2005	3,177,252					
				6/30/2007	106,401			
BUILDING TOTALS			3,177,252		106,401	262,692	0	262,692
Structure Code T03403								
T03403-SM CORP YARD GS SHOPS/ OFFICE								
	C	7/1/1978	132,383					
	5	7/1/1978	258,455					
BUILDING TOTALS			390,838		0	31,267	(27,752)	3,515
Structure Code T03404								
T03404-SM CORP. YARD STEEL								
	5	7/1/1978	148,101					
	C	7/1/1978	75,859					
BUILDING TOTALS			223,960		0	17,917	(16,536)	1,381
Structure Code T04004								
T04004-SM COURT COMPLEX BLDG C - D								
	C	1/19/1954	284,156					
				1/19/1964	329,768			
				10/28/1983	281,333			
				6/30/2006	146,272			
				6/30/2008	1,040,433			
				9/30/2013	1,000,543			
				10/30/2013	4,906,073			
BUILDING TOTALS			284,156		7,704,421	1,072,505	0	1,072,505
Structure Code T04008								
T04008-SANTA MARIA COURTS COMPLEX BLDG G								
	C	7/1/1990	100,000					
				7/1/1991	8,478,751			
				12/1/1991	164,306			
				6/30/1992	401,824			
				6/30/2004	441,882			
BUILDING TOTALS			100,000		9,486,763	884,953	0	884,953
Structure Code T05003								
T05003 SANTA MARIA CARES BUILDING								
	P	3/31/2007	1,485,240					
				6/30/2008	1,916,667			
BUILDING TOTALS			1,485,240		1,916,667	272,140	(272,140)	0
Total Multip Use Structures			57,458,510		100,573,077	13,582,307	(3,163,074)	10,419,233

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Single Use Structures	MEANS	DATE	COST	DATE	COST	DEPRECIATION	EXCLUDED	ALLOCATED
Structure Code A01001								
A01001-CARPINTERIA VETERANS MEMORIAL								
	C	1/19/1936	312,939					
				12/5/1995	244,157			
				6/30/2004	510,656			
BUILDING TOTALS			312,939		754,813	18,226	(10,213)	8,013
Structure Code A01004								
A01004 - Carpinteria Health Clinic								
	C	6/30/2011	142,705					
BUILDING TOTALS			142,705		0	22,833	(22,833)	0
Structure Code A02001								
A02001-MONTECITO HALL & LIBRARY								
	C	11/16/1942	700,549					
BUILDING TOTALS			700,549		0	22,573	0	22,573
Structure Code C11001								
C11001-FIRE STATION 11								
	C	1/1/1967	191,050					
				6/30/2008	243,454			
BUILDING TOTALS			191,050		243,454	38,192	0	38,192
Structure Code C12001								
C12001-FIRE STATION #12								
	3	7/1/1997	1,075,484					
				6/30/1998	120,032			
BUILDING TOTALS			1,075,484		120,032	95,641	(95,641)	0
Structure Code C13001								
C13001 FIRE STATION 13 ENGINE HOUSE								
	C	1/19/1958	93,745					
BUILDING TOTALS			93,745		0	0	0	0
Structure Code C14001								
C14001-FIRE STATION #14								
	C	7/1/2013	325,936					
BUILDING TOTALS			325,936		0	52,150	0	52,150
Structure Code C15001								
C15001-FIRE STATION #15								
	C	6/30/2000	126,018					
BUILDING TOTALS			126,018		0	16,802	0	16,802

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Single Use Structures	MEANS	DATE	COST	DATE	COST	DEPRECIATION	EXCLUDED	ALLOCATED
Structure Code C18001								
C18001-FIRE STATION #18								
	D	7/15/1989	1,125,153					
BUILDING TOTALS			1,125,153		0	90,012	(90,012)	0
Structure Code C18003								
C18003 FIRE STATION #18 GEN/STORAGE BLDG								
	D	7/15/1989	115,186					
BUILDING TOTALS			115,186		0	9,215	(9,215)	0
Structure Code C21001								
C21001-FIRE STATION 21								
	D	7/1/2009	600,000					
BUILDING TOTALS			600,000		0	80,000	(80,000)	0
Structure Code C22001								
C22001-FIRE STATION #22								
	L	7/31/1981	263,331					
BUILDING TOTALS			263,331		0	21,066	0	21,066
Structure Code C23001								
C23001-FIRE STATION 23 VEHICLE GARAGE								
	C	3/19/1990	288,682					
BUILDING TOTALS			288,682		0	23,095	0	23,095
Structure Code C23002								
C23002-FIRE STATION 23 STATION HOUSE								
	C	4/6/2012	325,568					
BUILDING TOTALS			325,568		0	43,409	(43,409)	0
Structure Code C31001								
C31001-FIRE STATION #31								
	C	1/19/1965	86,249					
BUILDING TOTALS			86,249		0	0	0	0
Structure Code C31004								
C31004-FIRE DEPT. OPERATIONS OFFICE								
	C	1/19/1965	37,049					
BUILDING TOTALS			37,049		0	0	0	0
Structure Code C32001								
C32001-FIRE STATION #32								
	C	2/11/1991	2,310,890					
BUILDING TOTALS			2,310,890		0	184,871	(184,871)	0

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Single Use Structures	MEANS	DATE	COST	DATE	COST	DEPRECIATION	EXCLUDED	ALLOCATED
Structure Code C41001								
C41001-NEW CUYAMA FIRE STATION #41								
	C	6/30/2003	118,658					
BUILDING TOTALS			118,658		0	11,866	(11,866)	0
Structure Code C51002								
C51002-LOMPOC FS #51 EQUIP. STORAGE								
	C	5/31/2012	101,616					
BUILDING TOTALS			101,616		0	8,129	(8,129)	0
Structure Code D00000								
N/A - No building assigned								
	C	10/1/2011	198,523					
				6/30/2012	1,016,529			
BUILDING TOTALS			198,523		1,016,529	107,792	0	107,792
Structure Code D00076								
D00076-LAKE CACHUMA SEWAGE TREATMENT								
	3	6/30/1993	853,778					
				6/30/1997	201,425			
BUILDING TOTALS			853,778		201,425	84,416	0	84,416
Structure Code D01010								
D01010-LAKE CACHUMA PUBLIC SHOWER								
	C	4/18/1996	146,736					
				6/30/2012	419,829			
BUILDING TOTALS			146,736		419,829	67,716	0	67,716
Structure Code D01021								
D01021-LAKE CACHUMA DOCK CONCESSION								
	C	7/1/2013	619,866					
BUILDING TOTALS			619,866		0	99,179	0	99,179
Structure Code D20001								
D20001-MIQUELITO PARK RESTROOMS								
	C	6/30/2014	127,702					
BUILDING TOTALS			127,702		0	20,432	0	20,432
Structure Code D24000								
N/A - No building assigned								
	C	9/30/2011	343,053					
BUILDING TOTALS			343,053		0	45,741	0	45,741

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Single Use Structures	MEANS	DATE	COST	DATE	COST	DEPRECIATION	EXCLUDED	ALLOCATED
Structure Code D24009								
D24009-JALAMA BEACH PARK RESTROOM #1								
	C	6/30/2011	101,068					
BUILDING TOTALS			101,068		0	16,171	0	16,171
Structure Code D24015								
D24015-JALAMA BEACH PARK OFFICE								
	G	1/4/1982	193,818					
BUILDING TOTALS			193,818		0	15,505	(15,505)	0
Structure Code D40000								
N/A - No building assigned								
	C	7/1/2011	162,452					
BUILDING TOTALS			162,452		0	21,660	0	21,660
Structure Code D40002								
D40002-ARROYO BURRO BCH PRK -								
	G	11/10/1981	290,399					
BUILDING TOTALS			290,399		0	23,232	(23,232)	0
Structure Code D40003								
D40003-ARROYO BURRO BEACH PK								
	C	8/31/2015	794,279					
BUILDING TOTALS			794,279		0	60,895	0	60,895
Structure Code D42006								
D42006-GOLETA BEACH OFFICE/CARPORT								
	G	11/16/1981	127,478					
				7/1/1990	176,599			
BUILDING TOTALS			127,478		176,599	24,326	(24,326)	0
Structure Code D42009								
D42009-GOLETA BEACH RES. STORAGE SHED								
	P	6/30/2005	197,175					
BUILDING TOTALS			197,175		0	52,580	(52,580)	0
Structure Code D43003								
D43003-MANNING PARK Youth HOUSE								
	C	7/1/2011	165,325					
BUILDING TOTALS			165,325		0	22,044	0	22,044
Structure Code D43009								
D43009-MANNING PARK RESTROOM 2-STONE-AREA 6								
	C	6/30/2011	198,763					
BUILDING TOTALS			198,763		0	31,802	0	31,802

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Single Use Structures	MEANS	DATE	COST	DATE	COST	DEPRECIATION	EXCLUDED	ALLOCATED
Structure Code D46002								
D46002-TUCKERS GROVE PARK RESTROOM								
	G	10/13/1980	65,274					
				1/16/1990	117,813			
BUILDING TOTALS			65,274		117,813	14,647	(14,647)	0
Structure Code D50003								
D50003-LOOKOUT PARK CARPORT & STORAGE								
	C	2/1/1991	206,702					
BUILDING TOTALS			206,702		0	27,560	0	27,560
Structure Code D62006								
D62006-WALLER PARK OFFICE								
	G	7/1/1978	488,194					
BUILDING TOTALS			488,194		0	39,056	(39,056)	0
Structure Code D62062								
D62062-WALLER PARK - RESTROOMS 2								
	C	7/1/2009	273,587					
BUILDING TOTALS			273,587		0	21,887	0	21,887
Structure Code F01002								
F01002-McDONALD BUILDING								
	P	7/28/1983	405,000					
				6/14/1989	232,981			
				4/30/2002	323,535			
BUILDING TOTALS			405,000		556,516	92,266	0	92,266
Structure Code F01006								
F01006-District Attorney Office Building								
	P	6/30/2005	6,419,136					
				6/30/2008	123,005			
BUILDING TOTALS			6,419,136		123,005	654,214	0	654,214
Structure Code F01009								
F01009-Court Services Bldg (CASA)								
	C	7/1/1990	157,600					
	C	7/1/1990	111,991					
BUILDING TOTALS			269,591		0	1	0	1
Structure Code F01011								
F01011-PROBATION BUILDING								
	G	1/19/1959	437,758					
				3/1/1991	1,382,289			
BUILDING TOTALS			437,758		1,382,289	36,861	0	36,861

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Single Use Structures	MEANS	DATE	COST	DATE	COST	DEPRECIATION	EXCLUDED	ALLOCATED
Structure Code F02001								
F02001-HALL of RECORDS								
	C	1/19/1929	121,168					
				6/1/1977	79,360			
				6/15/1987	8,969			
				3/19/1991	186,730			
				6/30/2006	3,281,502			
BUILDING TOTALS			121,168		3,556,561	283,675	0	283,675
Structure Code F04001								
F04001-SB VETERANS MEMORIAL BLDG.								
	P	1/19/1935	380,360					
				2/28/2014	243,467			
BUILDING TOTALS			380,360		243,467	54,169	0	54,169
Structure Code F05001								
N/A - No building assigned								
	P	6/30/2014	1,372,687					
				5/1/2016	336,054			
BUILDING TOTALS			1,372,687		336,054	129,806	0	129,806
Structure Code F05003								
F05003 - Isla Vista Foot Patrol Substation								
	P	6/30/2009	4,629,426					
BUILDING TOTALS			4,629,426		0	370,354	0	370,354
Structure Code F05004								
N/A - No building assigned								
	P	6/30/2014	932,568					
BUILDING TOTALS			932,568		0	124,343	0	124,343
Structure Code F05005								
N/A - No building assigned								
	P	6/30/2014	374,618					
BUILDING TOTALS			374,618		0	29,969	0	29,969
Structure Code F80100								
F80100-SUMMERLAND HOUSE								
	C	7/1/2009	297,109					
BUILDING TOTALS			297,109		0	23,769	0	23,769
Structure Code FL3007								
N/A - No building assigned								
	P	6/30/2009	1,486,452					
BUILDING TOTALS			1,486,452		0	371,613	(371,613)	0

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Single Use Structures	MEANS	DATE	COST	DATE	COST	DEPRECIATION	EXCLUDED	ALLOCATED
Structure Code H01001								
H01001-SB AHR SHELTER MAIN OFFICE								
	C	7/1/1980	345,827					
				6/30/2009	364,340			
BUILDING TOTALS			345,827		364,340	64,100	(36,434)	27,666
Structure Code J01001								
J01001-La Morada								
	C	1/19/1963	116,528					
				6/15/1987	111,346			
				6/30/2008	552,990			
BUILDING TOTALS			116,528		664,336	82,640	(73,732)	8,908
Structure Code J01003								
J01003-Coroner Offices Modular								
	C	1/19/1963	15,109					
				6/15/1987	14,437			
				6/30/2008	115,000			
BUILDING TOTALS			15,109		129,437	16,488	(15,333)	1,155
Structure Code J01009								
J01009-Fire Battalion Chief Offices								
	C	1/19/1958	36,824					
BUILDING TOTALS			36,824		0	0	0	0
Structure Code J01010								
J01010-SOD OFFICE 2								
	C	1/19/1958	36,824					
BUILDING TOTALS			36,824		0	0	0	0
Structure Code J01011								
J01011-Sheriff Special Ops Intel Off.								
	C	1/19/1958	8,093					
BUILDING TOTALS			8,093		0	0	0	0
Structure Code J01015								
J01015-SB JUVENILE SERVICES/PROBATION								
	C	1/19/1958	512,211					
BUILDING TOTALS			512,211		0	0	0	0

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Single Use Structures	MEANS	DATE	COST	DATE	COST	DEPRECIATION	EXCLUDED	ALLOCATED
Structure Code J01018								
J01018-SB JUVENILE HALL								
	C	1/19/1953	194,807					
				1/19/1966	191,861			
				1/25/1971	185,699			
				6/1/1991	106,007			
				6/30/1992	279,915			
				5/31/2002	189,731			
				6/30/2003	147,672			
BUILDING TOTALS			194,807		1,100,885	67,001	0	67,001
Structure Code J02004								
J02004-PHD ADMINISTRATION BLDG #8								
	C	5/31/1997	6,388					
BUILDING TOTALS			6,388		0	1,022	0	1,022
Structure Code J02006								
J02006-Annex (Women's)								
	C	5/31/1997	8,987					
				6/30/2011	213,435			
BUILDING TOTALS			8,987		213,435	35,588	0	35,588
Structure Code J02017								
J02017- Crisis Stabilization Unit-CSU								
	P	1/19/1917	135,311					
				6/30/2001	239,696			
				6/10/2016	395,978			
BUILDING TOTALS			135,311		635,674	18,415	(6,930)	11,485
Structure Code J02020								
J02020-AG. COMM./WEIGHTS & MEASURES								
	C	1/19/1941	113,332					
				5/31/1997	10,636			
BUILDING TOTALS			113,332		10,636	1,702	0	1,702
Structure Code J02022								
J02022-EMPLOYEES UNIVERSITY								
	P	5/31/2002	323,217					
BUILDING TOTALS			323,217		0	0	0	0

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Single Use Structures	MEANS	DATE	COST	DATE	COST	DEPRECIATION	EXCLUDED	ALLOCATED
Structure Code J02028								
J02028-SOCIAL SERVICE MAIN OFFICE								
	C	1/30/1991	7,990,309					
				3/15/1994	750,568			
				6/30/2009	357,766			
				6/30/2010	400,296			
				7/1/2013	875,985			
BUILDING TOTALS			7,990,309		2,384,615	965,697	(95,404)	870,293
Structure Code J03015								
J03015-SBC MAIN JAIL NW Facility								
	C	7/20/1987	3,667,097					
	G	7/20/1987	1,000,000					
				7/1/1990	122,568			
				7/1/1990	113,167			
				6/30/2005	293,663			
BUILDING TOTALS			4,667,097		529,398	278,278	(53,333)	224,945
Structure Code J03017								
J03017- Medium Security Facility (MSF)								
	C	1/19/1959	115,531					
				6/15/1987	118,316			
				7/1/1990	307,361			
				8/31/2001	531,052			
BUILDING TOTALS			115,531		956,729	92,856	0	92,856
Structure Code J03021								
J03021- Jail Laundry								
	C	9/9/1991	509,492					
BUILDING TOTALS			509,492		0	40,759	0	40,759
Structure Code J03028								
J03028- INMATE RECEPTION CENTER (IRC)								
	C	4/1/1990	9,472,060					
				12/19/2018	216,930			
BUILDING TOTALS			9,472,060		216,930	762,104	0	762,104
Structure Code J03034								
J03034 - 911 EMERGENCY DISPATCH CNTR								
	C	7/1/1997	1,982,729					
BUILDING TOTALS			1,982,729		0	105,745	0	105,745

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Single Use Structures	MEANS	DATE	COST	DATE	COST	DEPRECIATION	EXCLUDED	ALLOCATED
Structure Code J03035								
J03035-SHERIFF ADMINISTRATION BUILDING								
	C	9/11/1972	490,359					
				3/17/1986	745,524			
				6/15/1987	197,215			
				7/1/2017	132,889			
BUILDING TOTALS			490,359		1,075,628	81,202	0	81,202
Structure Code J04001								
J04001-SHERIFFS SHOOTING RANGE								
	C	6/30/2004	2,420,387					
BUILDING TOTALS			2,420,387		0	193,631	0	193,631
Structure Code J04002								
J04002-SHERIFFS TRAINING FACILITY BUILDING								
	G	6/30/2000	285,622					
BUILDING TOTALS			285,622		0	45,699	(45,699)	0
Structure Code J04014								
J04014-CORP YARD VEHICLE OPS "A"								
	C	1/22/1973	14,484					
BUILDING TOTALS			14,484		0	1,159	0	1,159
Structure Code J04019								
J04019-CORP YARD VEHICLE OPS SHOP								
	C	1/22/1973	138,079					
BUILDING TOTALS			138,079		0	11,046	0	11,046
Structure Code J04034								
J04034-PARKS ROAD YARD								
	C	2/4/1992	962,943					
BUILDING TOTALS			962,943		0	77,035	0	77,035
Structure Code J05001								
J05001-FIRE DEPARTMENT ADMIN. BLDG								
	C	1/19/1967	147,683					
				6/5/1991	1,684,691			
BUILDING TOTALS			147,683		1,684,691	229,302	(224,626)	4,676
Structure Code J05002								
J05002-FIRE DEPARTMENT ADMIN. WAREHOUSE								
	C	1/19/1967	32,012					
				6/5/1991	365,179			
BUILDING TOTALS			32,012		365,179	49,704	(48,690)	1,014

EXHIBIT 8

County of Santa Barbara

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DETAILS OF COUNTY-OWNED STRUCTURES

(GOVERNMENTAL FUND OWNED ASSETS ONLY)

Fiscal Year 2018/2019

	ACQUISTION			IMPROVEMENTS		TOTAL	DEPRECIATION	DEPRECIATION
Single Use Structures	MEANS	DATE	COST	DATE	COST	DEPRECIATION	EXCLUDED	ALLOCATED
Structure Code J05005								
J05005-SBCOFD Warehouse/Office								
	C	1/19/1967	57,040					
				6/5/1991	650,682			
BUILDING TOTALS			57,040		650,682	88,564	(86,758)	1,806
Structure Code J05011								
J05011-SBEO ADMINISTRATION BLDG.								
	C	1/19/1965	531,559					
BUILDING TOTALS			531,559		0	0	0	0
Structure Code J05016								
J05016-SBEO AUDITORIUM								
	C	1/19/1965	154,259					
BUILDING TOTALS			154,259		0	0	0	0
Structure Code L02001								
L02001-LPBC DINING HALL & KITCHEN								
	C	7/4/1994	1,281,916					
				6/30/1996	142,663			
BUILDING TOTALS			1,281,916		142,663	189,944	0	189,944
Structure Code L02005								
L02005-LPBC TRI-CTY BOOT CAMP								
	G	6/5/1998	369,153					
BUILDING TOTALS			369,153		0	49,220	(49,220)	0
Structure Code L02013								
L02013-LPBC TRI-COUNTY BOOT CAMP DORM								
	G	6/5/1998	606,558					
BUILDING TOTALS			606,558		0	80,874	(80,874)	0
Structure Code L02021								
L02021-LPBC Los Robles High School								
	C	1/19/1963	142,739					
BUILDING TOTALS			142,739		0	0	0	0
Structure Code L02024								
L02024-LPBC ADMINISTRATION BUILDING								
	C	7/7/1994	568,971					
BUILDING TOTALS			568,971		0	75,863	0	75,863

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(GOVERNMENTAL FUND OWNED ASSETS ONLY)

Fiscal Year 2018/2019

	ACQUISTION			IMPROVEMENTS		TOTAL	DEPRECIATION	DEPRECIATION
Single Use Structures	MEANS	DATE	COST	DATE	COST	DEPRECIATION	EXCLUDED	ALLOCATED
Structure Code L03001								
L03001-SY AIRPORT ADMINISTRATION BLDG								
	C	2/26/1970	166,024					
				6/30/1980	288,715			
				3/10/1986	113,207			
				6/30/1986	517,783			
				6/30/2007	641,519			
				3/31/2014	853,867			
BUILDING TOTALS			166,024		2,415,091	265,249	(242,152)	23,097
Structure Code L03004								
L03004-SY AIRPORT HANGER A1-5								
	5	6/30/1980	52,920					
BUILDING TOTALS			52,920		0	4,234	0	4,234
Structure Code L03010								
L03010-SY AIRPORT HANGER B1-5								
	5	6/30/1980	70,004					
BUILDING TOTALS			70,004		0	5,600	0	5,600
Structure Code L03012								
L03012-SY AIRPORT HANGER C1-7								
	5	6/30/1980	73,810					
BUILDING TOTALS			73,810		0	5,905	0	5,905
Structure Code L03041								
L03041-SY Airport Storage Building								
	C	6/30/2010	693,868					
BUILDING TOTALS			693,868		0	111,019	(111,019)	0
Structure Code N01002								
N01002-BUELLTON SENIOR CNTR BLDG 1								
	C	1/19/1965	18,524					
BUILDING TOTALS			18,524		0	0	0	0
Structure Code N02002								
N02002-SOLVANG SENIOR CENTER								
	C	1/19/1964	27,670					
				6/6/1974	23,109			
BUILDING TOTALS			27,670		23,109	0	0	0

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DETAILS OF COUNTY-OWNED STRUCTURES

(GOVERNMENTAL FUND OWNED ASSETS ONLY)

Fiscal Year 2018/2019

	ACQUISTION			IMPROVEMENTS		TOTAL	DEPRECIATION	DEPRECIATION
Single Use Structures	MEANS	DATE	COST	DATE	COST	DEPRECIATION	EXCLUDED	ALLOCATED
Structure Code N02006								
N02006-SYV AG COMMISSIONERS OFFICE								
	C	1/19/1964	2,152					
				6/6/1974	1,797			
BUILDING TOTALS			2,152		1,797	0	0	0
Structure Code P02001								
P02001-VANDENBERG VILLAGE LIBRARY								
	G	6/30/2002	100,000					
	D	6/30/2002	100,000					
	C	6/30/2002	57,677					
BUILDING TOTALS			257,677		0	41,228	(32,000)	9,228
Structure Code P06004								
P06004-LOMPOC ROAD YARD MODULAR								
	C	1/19/1963	14,406					
BUILDING TOTALS			14,406		0	0	0	0
Structure Code P06005								
P06005-LOMPOC ROAD YARD GARAGE								
	C	1/19/1963	44,393					
BUILDING TOTALS			44,393		0	0	0	0
Structure Code P06007								
P06007-LOMPOC ROAD YARD SHOP & STOR.								
	C	1/19/1963	35,889					
BUILDING TOTALS			35,889		0	0	0	0
Structure Code P06009								
P06009-BRIDGE HOUSE MAIN SHELTER								
	P	7/1/2012	1,024,194					
				3/31/2014	246,027			
BUILDING TOTALS			1,024,194		246,027	141,784	0	141,784
Structure Code P07001								
P07001-LOMPOC COMMUNITY HEALTH								
	C	1/18/1996	2,827,586					
				4/30/2002	156,302			
				6/30/2004	1,789,138			
				7/1/2015	133,212			
BUILDING TOTALS			2,827,586		2,078,652	388,206	(143,131)	245,075

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DETAILS OF COUNTY-OWNED STRUCTURES

(GOVERNMENTAL FUND OWNED ASSETS ONLY)

Fiscal Year 2018/2019

	ACQUISTION			IMPROVEMENTS		TOTAL	DEPRECIATION	DEPRECIATION
Single Use Structures	MEANS	DATE	COST	DATE	COST	DEPRECIATION	EXCLUDED	ALLOCATED
Structure Code P07003								
P07003-LOMPOC DEPT OF SOCIAL SERVICES								
	C	12/8/1995	1,991,786					
				4/30/2002	156,000			
				6/30/2019	167,063			
BUILDING TOTALS			1,991,786		323,063	159,343	0	159,343
Structure Code P07004								
P07004-Lompoc Wellness Center								
	C	6/30/2005	162,590					
BUILDING TOTALS			162,590		0	13,007	(13,007)	0
Structure Code P10001								
P10001-SURF STATION Shelter 1								
	G	1/11/2001	1,108,640					
BUILDING TOTALS			1,108,640		0	44,346	(44,346)	0
Structure Code T02001								
T02001-BETTERAVIA BLDG B, SM PHD HEALTH								
	P	5/23/1991	4,157,031					
				6/30/2008	379,730			
				6/30/2010	114,520			
				7/1/2017	143,002			
BUILDING TOTALS			4,157,031		637,252	396,768	(64,205)	332,562
Structure Code T02006								
T02006-BETTERAVIA BLDG A PROBATION								
	P	5/23/1991	3,947,888					
				6/30/2007	173,739			
				7/1/2017	133,260			
BUILDING TOTALS			3,947,888		306,999	360,795	(10,217)	350,579
Structure Code T03001								
T03001-SM AG COMMISSIONERS PESTICIDE								
	C	6/30/1979	259,405					
BUILDING TOTALS			259,405		0	0	0	0
Structure Code T03011								
T03011-SM Animal Services Shelter								
	C	6/30/2005	916,000					
	P	6/30/2005	944,000					
	C	6/30/2005	2,610,057					
				6/30/2006	150,379			
BUILDING TOTALS			4,470,057		150,379	462,044	(355,406)	106,638

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DETAILS OF COUNTY-OWNED STRUCTURES

(GOVERNMENTAL FUND OWNED ASSETS ONLY)

Fiscal Year 2018/2019

	ACQUISTION			IMPROVEMENTS		TOTAL	DEPRECIATION	DEPRECIATION
Single Use Structures	MEANS	DATE	COST	DATE	COST	DEPRECIATION	EXCLUDED	ALLOCATED
Structure Code T03201								
T03201-SM SHERIFFS SUB-STATION								
	C	5/10/1971	268,259					
				6/15/1987	413,604			
BUILDING TOTALS			268,259		413,604	62,821	0	62,821
Structure Code T03301								
T03301-SM JUVENILE HALL								
	C	1/1/1975	1,086,479					
				12/30/1999	1,000,000			
				12/30/1999	722,899			
				6/30/2005	8,040,000			
				6/30/2005	5,532,211			
				6/30/2006	372,328			
BUILDING TOTALS			1,086,479		15,667,438	335,078	(180,800)	154,278
Structure Code T03402								
T03402-SM CORP YARD VEHICLE OPS BLDG								
	5	7/1/1978	153,569					
	C	7/1/1978	78,659					
BUILDING TOTALS			232,229		0	18,578	(12,286)	6,293
Structure Code T03419								
T03419 - SM Flood Control Garage								
	P	6/30/2009	151,776					
BUILDING TOTALS			151,776		0	20,237	(20,237)	0
Structure Code T04006								
T04006-SM COURT COMPLEX Bldg A-B								
	C	7/1/1974	147,590					
				6/30/1996	176,715			
				6/30/2004	513,147			
BUILDING TOTALS			147,590		689,862	69,326	0	69,326
Structure Code X01001								
X01001-NEW CUYAMA MODULAR LIBRARY								
	C	1/19/1951	129,815					
				6/30/2014	937,842			
BUILDING TOTALS			129,815		937,842	75,027	0	75,027
Structure Code X01010								
X01010 - New Cuyama Aquatics Complex								
	C	6/30/2010	637,910					
				6/30/2016	2,424,804			
BUILDING TOTALS			637,910		2,424,804	184,290	0	184,290

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County of Santa Barbara

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DETAILS OF COUNTY-OWNED STRUCTURES

(GOVERNMENTAL FUND OWNED ASSETS ONLY)

Fiscal Year 2018/2019

	ACQUISTION			IMPROVEMENTS		TOTAL	DEPRECIATION	DEPRECIATION
Single Use Structures	MEANS	DATE	COST	DATE	COST	DEPRECIATION	EXCLUDED	ALLOCATED
Total Single Use Structures			89,875,864		46,689,561	10,576,284	(3,142,988)	7,433,296
Total Single & Multi use			147,334,374		147,262,638	24,158,591	(6,306,061)	17,852,530

ACQUISTION MEANS CODES:

C CONSTRUCTED
D DONATED
P PURCHASED
L-P LEASE-PURCHASE

Santa Barbara County

Countywide Cost Allocation Plan

Supplemental Information

PENSION TRUST FUND

&

RISK MANAGEMENT

Exhibit 9

Cost Allocation Plan Supplement

Certification of Actuarial Assumptions on Excess Reserves of the Pension Trust Fund

I hereby certify, as the responsible official of Santa Barbara County, that:

(1) Reserves for deficiencies, undistributed earnings, self-insurance and supplemental benefits are included in the pension trust fund actuarial assets used to calculate pension cost claimed under federal programs.

(2) An accounting of any changes in the amount of the reserve balances be reported in the annual audit report.

(3) That current actuarial or other studies be available for inspection or review to support the reserves established for specific benefits, including (a) reserves for self-insurance and (b) reserves for supplemental benefits.

Betsy M. Schaffer 1/9/2020

Betsy M. Schaffer, CPA, CPFO
Auditor-Controller
County of Santa Barbara

Date

County of Santa Barbara

OMB 2 CFR Part 200 Cost Allocation Plan For Use in Fiscal Year 2020-21

Exhibit 10

Cost Allocation Plan Supplement

Schedule of Actuary Reports

Self-Insurance Fund	Report Date
▪ Self-Funded Dental Plan	August 28, 2019
▪ Self-Insured Workers' Compensation Fund	July 30, 2019
▪ Self-Insured Liability Fund	July 30, 2019
▪ Self-Insured Unemployment Insurance Fund	December 17, 2018

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▶ TURNER
Consulting and Actuarial LLC

David E. Turner, FSA

3000-F Danville Blvd., #156, Alamo CA 94507
Phone/fax toll-free: (877) 496-1782
dturner@tcbenefits.com www.tcbenefits.com

August 28, 2019

Ms. Maya Barraza
Santa Barbara County
1226 Anacapa St.
Santa Barbara, CA 93101

RE: Actuarial Report - Dental IBNR and Claim Fluctuation Margin

Dear Maya:

This letter will recommend appropriate levels of reserves for the Santa Barbara County self-funded dental program for both Incurred But Not Reported (IBNR) and claims fluctuation margin based on actuarial analysis.

Background

The County participates in a self-funded EIA-sponsored pool, with the County's claims, rates, and reserves established independently from the pool.

Analysis of Reserves for IBNR Claims

Reserves for IBNR claims reflect the liability for claims incurred but not yet paid due to normal billing, submission, and processing delays. In the event of self-funded plan termination, this IBNR liability would be funded by the plan and would be covered by funds set aside during pre-termination operations. Normally, this reserve is less than 1 month of average actual dental claims and administrative expenses, depending on the TPA's processing patterns. Estimated reserves for IBNR claims for the Santa Barbara County Dental Program are as follows:

	IBNR	**% of Paid Claims**
As of 6/30/19	$168,788	7.4%

Our analysis uses completion factor methodology. This approach applies completion factors (the estimated percentage of claims incurred and paid after 1 month, 2 months, 3 months, etc.), developed over the most recent 6 months of data, to claim lag data to calculate estimated incurred claims for each month during the prior year. This is a standard actuarial methodology that is well known throughout the health and welfare industry.

The IBNR has increased from 5/5% of claims at 6/30/18 to 7.4% of claims at 6/30/19. This indicates either higher paid claims, slower payment patterns, or both. However, the 7.4% figure is still within the industry standard range of less than 1 month payment lag for dental plans.

Claim Fluctuation Margin

Claim fluctuation margin is an optional but highly recommended reserve that enables self-funded plans to manage unfavorable claim years through the use of funds set aside for random claim fluctuation. The amount of this reserve is usually defined by a confidence level such as 70%, 80%, 90%, etc. that quantifies the probability that claims will not exceed premium plus the specified margin in any given year. Most groups strive to fund this reserve to a 95% confidence level within 3-5 years following the commencement of operations.

The methodology used for this analysis is normally the simulation of multiple years of random claim experience. The approach defines the estimated claim level that will produce the confidence levels described above. When a group is large enough to be fully credible, its historic claim volatility is a more reasonable predictor of its future results. This is especially important if the actual volatility is higher than the simulated results.

Claim Fluctuation Margin recommendations are as follows:

	Confidence Level				
Self-Funded Dental	**70%**	**80%**	**90%**	**95%**	**Other**
Margin (% of claims)	6.0%	9.0%	12.0%	15.0%	20.0%
Amount	$137,068	$205,602	$274,136	$342,670	$456,894

The above chart shows confidence levels from 70%-95%. It also shows a slightly higher funding option that would help the plan to remain fully funded in the event of headcount growth, consecutive years of unfavorable claims, etc.

Program Financials

The following table shows the funding status for the various different options:

	Confidence Level				
Self-Funded Dental	**70%**	**80%**	**90%**	**95%**	**EIA CFM%**
Total Assets 6/30/19	**$1,426,449**				
IBNR	$168,788				
CFM	$137,068	$205,602	$274,136	$342,670	$456,894
Total IBNR/CFM	**$305,857**	**$374,391**	**$442,925**	**$511,459**	**$625,682**
Surplus/Deficit	$1,120,592	$1,052,058	$983,524	$914,990	$800,767

The County maintains cash and investments sufficient to fund both IBNR and Margin. A surplus position provides the maximum flexibility in rates setting, reserving, etc.

Recommendations

Our recommendations are to:

- Establish and fund IBNR reserves as shown above
- Establish a fund a 95%+ Confidence Level Claim Fluctuation Margin Reserve as shown above.

We look forward to discussing this information with you.

Sincerely,

David E. Turner

David E. Turner, FSA
Manager
TURNER CONSULTING AND ACTUARIAL, LLC

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Bickmore Actuarial

Tuesday, July 30, 2019

Mr. Ray Aromatorio
Risk Manager
County of Santa Barbara
105 East Anapamu Street, Suite 102
Santa Barbara, CA 93101

Re: Actuarial Review of the Self-Insured Workers' Compensation Program

Dear Mr. Aromatorio:

As you requested, we have completed our review of Santa Barbara County's self-insured workers' compensation program. We are aware that the County joined CSAC-EIA's PWC program effective July 1, 2010. Regarding the claims which have occurred prior to this date, we estimate the program's liability for outstanding claims to be $11,765,000 and $11,466,000 as of April 30, 2019 and June 30, 2019, respectively, including ALAE and discounted for anticipated investment income. These estimates do not include an estimate for ULAE. It is our understanding that a one-time fee to Corvel for the administration of the tail claims was paid in 2011-12.

The $11,466,000 estimate is the minimum liability to be booked by the County at June 30, 2019 for its workers' compensation program, in accordance with Governmental Accounting Standards Board (GASB) Statement #10. GASB #10 requires the County to accrue a liability on its financial statements for the ultimate cost of claims and expenses associated with all reported and unreported claims, including ALAE and ULAE. GASB #10 does not prohibit the discounting of losses to recognize investment income.

Assuming a **1%** annual investment income rate, our conclusions regarding the County's liability for unpaid loss and allocated loss adjustment expenses (ALAE) at April 30, 2019 are summarized in the table below.

Santa Barbara County
Self-Insured Workers' Compensation Program
Estimated Liability for Unpaid Loss and ALAE
at April 30, 2019

	Expected	Marginally Acceptable 70% CL	Recommended Range Low 75% CL	Target 80% CL	High 85% CL	Conservative 90% CL
Loss and ALAE	$12,152,000					
Investment Income Offset	(387,000)					
Discounted Loss and ALAE	$11,765,000	$12,718,000	$13,083,000	$13,518,000	$14,047,000	$14,742,000

Our conclusions regarding the County's liability for unpaid loss and allocated loss adjustment expenses (ALAE) at June 30, 2019 are summarized in the table below.

Santa Barbara County
Self-Insured Workers' Compensation Program
Estimated Liability for Unpaid Loss and ALAE
at June 30, 2019

	Expected	Marginally Acceptable 70% CL	Recommended Range Low 75% CL	Target 80% CL	High 85% CL	Conservative 90% CL
Loss and ALAE	$11,825,000					
Investment Income Offset	(359,000)					
Discounted Loss and ALAE	$11,466,000	$12,395,000	$12,750,000	$13,174,000	$13,690,000	$14,367,000
Available Funding	11,701,000					
Surplus or (Deficit)	$235,000	($694,000)	($1,049,000)	($1,473,000)	($1,989,000)	($2,666,000)

Additionally, we have provided funding estimates for upcoming years assuming a $500,000 self-insured retention. We estimate the ultimate cost of claims and expenses for claims incurred during the 2019-20 program year to be $13,931,000. This translates to a rate of $3.35 per $100 of payroll.

We provide in the table below our funding estimates for the 2019-20 fiscal year assuming a self-insured retention of $500,000.

Santa Barbara County
Self-Insured Workers' Compensation Program
Loss and LAE Funding Guidelines for 2019-20
Self-Insured Retention (SIR) of $500,000

	Expected	Marginally Acceptable 70% CL	Recommended Range Low 75% CL	Target 80% CL	High 85% CL	Conservative 90% CL
Loss and ALAE	$13,476,000					
ULAE	1,254,000					
Investment Income Offset	(799,000)					
Discounted Loss and LAE	$13,931,000	$15,268,000	$15,812,000	$16,425,000	$17,177,000	$18,166,000
Rate per $100 of 2019-20 Payroll	$3.35	$3.67	$3.80	$3.95	$4.13	$4.37

The funding recommendations shown in the table above do not include any recognition of the existing funding margin at June 30, 2019. They are for losses and loss adjustment expenses only, and do not include a provision for loss control, overhead, excess insurance premiums, and other expenses associated with the program.

We provide in the table below our funding estimates for the 2020-21 fiscal year assuming a self-insured retention of $500,000.

Santa Barbara County
Self-Insured Workers' Compensation Program
Loss and LAE Funding Guidelines for 2020-21
Self-Insured Retention (SIR) of $500,000

	Expected	Marginally Acceptable 70% CL	Recommended Range Low 75% CL	Recommended Range Target 80% CL	Recommended Range High 85% CL	Conservative 90% CL
Loss and ALAE	$13,806,000					
ULAE	1,292,000					
Investment Income Offset	(819,000)					
Discounted Loss and LAE	$14,279,000	$15,650,000	$16,207,000	$16,835,000	$17,606,000	$18,620,000
Rate per $100 of 2020-21 Payroll	$3.42	$3.75	$3.88	$4.03	$4.22	$4.46

The funding recommendations shown in the table above do not include any recognition of the existing funding margin at June 30, 2020. They are for losses and loss adjustment expenses only, and do not include a provision for loss control, overhead, excess insurance premiums, and other expenses associated with the program.

Because actuarial estimates of claims costs are subject to some uncertainty, we recommend that an amount in addition to the discounted expected loss costs be set aside as a margin for contingencies. Generally, the amount should be sufficient to bring funding to the 75% to 85% confidence level for primary programs. We consider funding to the 70% confidence level to be marginally acceptable and funding to the 90% confidence level to be conservative.

The ultimate impact on loss costs of legislated benefit adjustments are generally difficult to forecast in advance because the changes typically take place over a period of several years following enactment. Furthermore, actuarially derived benefit level evaluations often underestimate actual future cost levels. The shortfalls result from a variety of circumstances, including: increases in utilization levels, unanticipated changes in administrative procedures, and cost shifting among benefit categories. Thus, actual cost increases could differ, perhaps substantially, from the WCIRB's estimates.

The report that follows outlines the scope of our study, its background, and our conclusions, recommendations, and assumptions. Judgments regarding the appropriateness of our conclusions and recommendations should be made only after studying the report in its entirety, including the graphs, attachments, exhibits and appendices. Our report has been developed for the County's internal use. It is not intended for general circulation.

We appreciate the opportunity to be of service to Santa Barbara County in preparing this report. Please feel free to call Derek Burkhalter at (916) 244-1167 or Becky Richard at (916) 244-1183 with any questions you may have concerning this report.

Sincerely,

Bickmore Actuarial

Derek Burkhalter, ACAS, MAAA
Senior Actuarial Manager, Bickmore Actuarial
Associate, Casualty Actuarial Society
Member, American Academy of Actuaries

Becky Richard, ACAS, MAAA
Senior Actuarial Manager, Bickmore Actuarial
Associate, Casualty Actuarial Society
Member, American Academy of Actuaries

Mary Ann Case, PSM
Senior Analyst, Bickmore Actuarial

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Bickmore Actuarial

Tuesday, July 30, 2019

Mr. Ray Aromatorio
Risk Manager
County of Santa Barbara
105 East Anapamu Street, Suite 102
Santa Barbara, CA 93101

Re: Actuarial Review of the Self-Insured Liability Program

Dear Mr. Aromatorio:

As you requested, we have completed our review of Santa Barbara County's self-insured liability program. Assuming an SIR of $500,000 per occurrence, we estimate the ultimate cost of claims and expenses for claims incurred during the 2019-20 and 2020-21 program years to be $4,204,000 and $4,376,000, respectively. These amounts include allocated loss adjustment expenses (ALAE), unallocated loss adjustment expenses (ULAE), and a discount for anticipated investment income. ALAE is the direct cost associated with the defense of individual claims (e.g. legal fees, investigation fees, court charges). ULAE is the cost to administer all claims to final settlement, which may be years into the future (e.g. claims adjusters' salaries, taxes). The discount for investment income is calculated based on the likely payout pattern of the County's claims, assuming a 1% return on investments per year. For budgeting purposes, the expected costs of 2019-20 and 2020-21 claims each translate to a rate of $1.07 and $1.11 per $100 of payroll, respectively.

In addition, we estimate the program's liability for outstanding claims to be $9,353,000 and $9,273,000 as of June 30, 2019 and June 30, 2020, respectively, again including ALAE and ULAE, and discounted for anticipated investment income. Given estimated program assets of $9,963,000 as of June 30, 2019, the program is currently funded between the 60% and 65% confidence levels.

The $9,353,000 estimate is the minimum liability to be booked by the County at June 30, 2019 for its liability program, in accordance with Governmental Accounting Standards Board (GASB) Statement #10. GASB #10 requires the County to accrue a liability on its financial statements for the ultimate cost of claims and expenses associated with all reported and unreported claims, including ALAE and ULAE. GASB #10 does not prohibit the discounting of losses to recognize investment income.

Our conclusions regarding the County's liability for unpaid loss and loss adjustment expenses (LAE) at June 30, 2019 are summarized in the table below.

Santa Barbara County
Self-Insured Liability Program
Estimated Liability for Unpaid Loss and LAE
at June 30, 2019

	Expected	Marginally Acceptable 70% CL	Recommended Range Low 75% CL	Target 80% CL	High 85% CL	Conservative 90% CL
Loss and ALAE	$8,960,000					
ULAE	550,000					
Investment Income Offset	(157,000)					
Discounted Loss and LAE	$9,353,000	$10,363,000	$10,803,000	$11,317,000	$11,962,000	$12,823,000
Available Funding	9,963,000					
Surplus or (Deficit)	$610,000	($400,000)	($840,000)	($1,354,000)	($1,999,000)	($2,860,000)

Our conclusions regarding the County's liability for unpaid loss and loss adjustment expenses (LAE) at June 30, 2020 are summarized in the table below.

Santa Barbara County
Self-Insured Liability Program
Estimated Liability for Unpaid Loss and LAE
at June 30, 2020

	Expected	Marginally Acceptable 70% CL	Recommended Range Low 75% CL	Target 80% CL	High 85% CL	Conservative 90% CL
Loss and ALAE	$8,787,000					
ULAE	642,000					
Investment Income Offset	(156,000)					
Discounted Loss and LAE	$9,273,000	$10,274,000	$10,710,000	$11,220,000	$11,860,000	$12,713,000
Available Funding	11,371,000					
Surplus	$2,098,000	$1,097,000	$661,000	$151,000	($489,000)	($1,342,000)

GASB #10 does not address an actual funding requirement for the program, but only speaks to the liability to be recorded on the County's financial statements. Because actuarial estimates of claims costs are subject to some uncertainty, we recommend that an amount in addition to the discounted expected loss costs be set aside as a margin for contingencies. Generally, the amount should be sufficient to bring funding to the 75% to 85% confidence level for primary programs. We consider funding to the 70% confidence level to be marginally acceptable and funding to the 90% confidence level to be conservative.

Furthermore, the CSAC Excess Insurance Authority standard states that based upon the actuarial recommendations, the member should maintain reserves and make funding contributions equal to or exceeding the present value of expected losses and a reasonable margin for contingencies.

The table below shows our funding recommendations for Santa Barbara County for the 2019-20 fiscal year.

Santa Barbara County
Self-Insured Liability Program
Funding Guidelines for 2019-20
Self-Insured Retention (SIR) of $500,000

	Expected	Marginally Acceptable 70% CL	Recommended Range Low 75% CL	Target 80% CL	High 85% CL	Conservative 90% CL
Loss and ALAE	$3,746,000					
ULAE	557,000					
Investment Income Offset	(99,000)					
Discounted Loss and LAE	$4,204,000	$4,902,000	$5,230,000	$5,621,000	$6,108,000	$6,760,000
Non-claims Related Expenses	7,091,000	7,091,000	7,091,000	7,091,000	7,091,000	7,091,000
Indicated Funding	$11,295,000	$11,993,000	$12,321,000	$12,712,000	$13,199,000	$13,851,000
Rate per $100 of 2019-20 Payroll	$2.87	$3.05	$3.14	$3.24	$3.36	$3.52

The funding recommendations shown in the table above do not include any recognition of the existing funding margin at June 30, 2019.

The table below shows our funding recommendations for Santa Barbara County for the 2020-21 fiscal year.

Santa Barbara County
Self-Insured Liability Program
Funding Guidelines for 2020-21
Self-Insured Retention (SIR) of $500,000

	Expected	Marginally Acceptable 70% CL	Recommended Range Low 75% CL	Target 80% CL	High 85% CL	Conservative 90% CL
Loss and ALAE	$3,902,000					
ULAE	577,000					
Investment Income Offset	(103,000)					
Discounted Loss and LAE	$4,376,000	$5,102,000	$5,444,000	$5,851,000	$6,358,000	$7,037,000
Non-claims Related Expenses	7,291,000	7,291,000	7,291,000	7,291,000	7,291,000	7,291,000
Indicated Funding	$11,667,000	$12,393,000	$12,735,000	$13,142,000	$13,649,000	$14,328,000
Rate per $100 of 2020-21 Payroll	$2.97	$3.15	$3.24	$3.34	$3.47	$3.65

The funding recommendations shown in the table above do not include any recognition of the existing funding margin at June 30, 2020.

The report that follows outlines the scope of our study, its background, and our conclusions, recommendations, and assumptions. Judgments regarding the appropriateness of our conclusions and recommendations should be made only after studying the report in its entirety, including the graphs, attachments, exhibits and appendices. Our report has been developed for the County's internal use. It is not intended for general circulation.

We appreciate the opportunity to be of service to Santa Barbara County in preparing this report. Please feel free to call Derek Burkhalter at (916) 244-1167 or Becky Richard at (916) 244-1183 with any questions you may have concerning this report.

Sincerely,

Bickmore Actuarial

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Santa Barbara County

Countywide Cost Allocation Plan

Self-Insured UI Fund Placeholder

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