



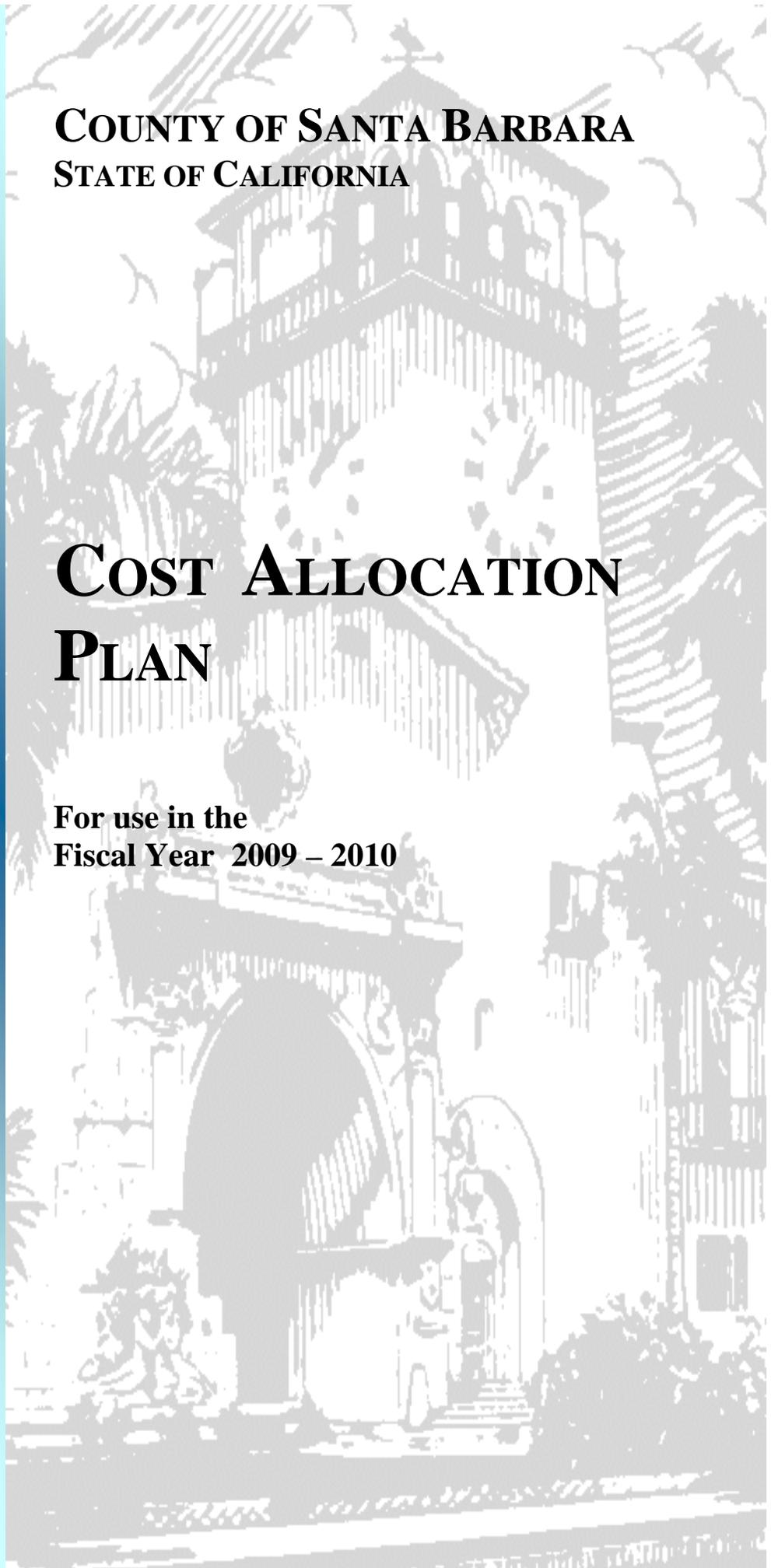
**COUNTY OF SANTA BARBARA
STATE OF CALIFORNIA**

**COST ALLOCATION
PLAN**

**For use in the
Fiscal Year 2009 – 2010**

**ROBERT W. GEIS, CPA
AUDITOR-CONTROLLER**

**PREPARED IN ACCORDANCE WITH
OMB CIRCULAR A-87**



COUNTY OF SANTA BARBARA
STATE OF CALIFORNIA

COST ALLOCATION PLAN

FOR USE IN THE
FISCAL YEAR 2009-2010



PREPARED IN ACCORDANCE WITH
OMB CIRCULAR A-87

ROBERT W. GEIS, CPA
AUDITOR-CONTROLLER

Santa Barbara County
County-wide Cost Allocation Plan

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County of Santa Barbara
OMB Circular A-87 Cost Allocation Plan for Use in Fiscal Year 2009-10

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OMB Circular A-87 Cost Allocation Plan for Use in Fiscal Year 2009-2010

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OMB Circular A-87 Cost Allocation Plan for Use in Fiscal Year 2009-2010

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Santa Barbara County
County-wide Cost Allocation Plan

SUMMARY INFORMATION



13-Feb-09

County of Santa Barbara
OMB Circular A-87 Cost Allocation Plan For Use in Fiscal Year 2009-2010

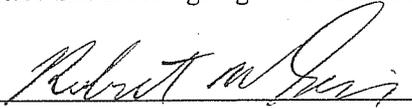
Certification for the 2009-10 Countywide Cost Allocation Plan
[Exhibit 1401]

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

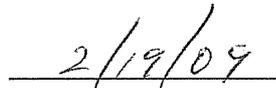
(1) All costs included in this proposal dated February 13, 2009 to establish cost allocations or billings for July 1, 2009 through June 30, 2010 are allowable in accordance with the requirements of OMB Circular A-87, *Cost Principles for State, Local and Indian Tribal Governments* and the federal award(s) 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.

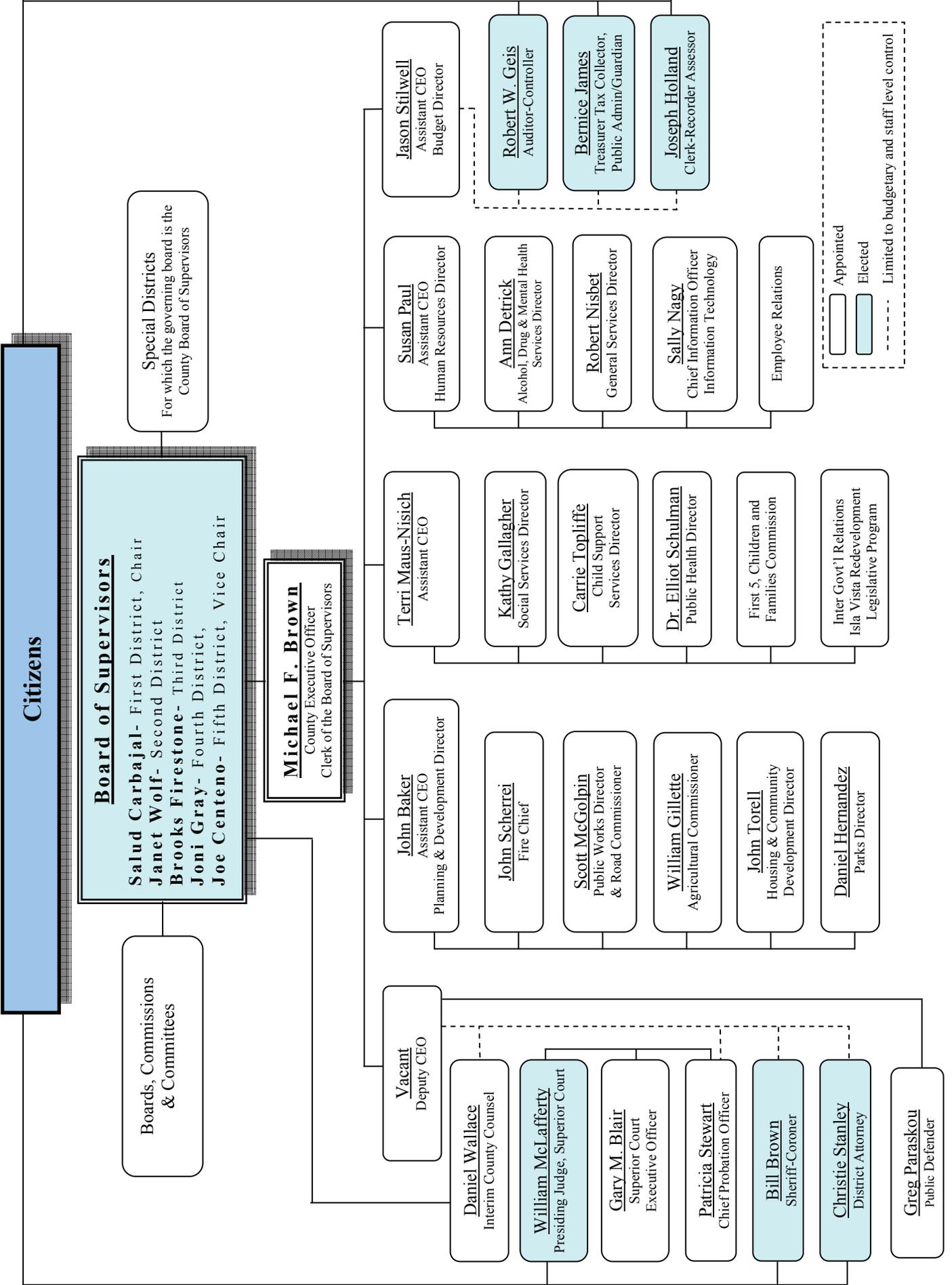


Robert W. Geis, CPA
Auditor-Controller
County of Santa Barbara



Date

County of Santa Barbara Organization Chart



County of Santa Barbara
OMB Circular A-87 Cost Allocation Plan For Use in Fiscal Year 2009-2010

General Comments

This Cost Allocation Plan (The Plan) uses the cost principles and procedures outlined in OMB A-87 to allocate the 2007-08 allowable expenditures of eight central support (or cost center) departments:

| <u>Cost Center</u> | <u>Title</u> | <u>Services</u> |
|--------------------|--|---|
| 12000 | County Executive Office | Directly Identified Special Projects Fiscal Management and Budget Preparation |
| 13000 | County Counsel | Legal Services |
| 52100 | Landscape Maintenance | Building Landscape Maintenance Directly Identified Special Projects |
| 61000 | Auditor-Controller | Directly Identified Special Projects Financial Reporting Fixed Asset Accounting Financial Accounting Customer Support Internal Audit Payroll Accounting |
| 63200 | Purchasing Agent | Surplus Property Mail Courier Procurement |
| 63300 | Facilities Management | Building Maintenance Building Utilities Directly Identified Building Charges Real Property & Property Management Directly Identified Special Projects |
| 64000 | Human Resources | Directly Identified Special Projects Human Resources Services - Countywide Health Insurance Plan Administration (not Self-Funded) Dental Insurance Administration (not Self-Funded) Dental Self-Insurance Unemployment Self-Insurance Employee University |
| 65000 | Treasurer/Tax Collector/ Public Administrator | Central Collections Bank Activity Charges Deferred Compensation |

County of Santa Barbara
OMB Circular A-87 Cost Allocation Plan For Use in Fiscal Year 2009-2010

The Plan also allocates use allowance and depreciation for equipment, and use allowance and rental rates for structures.

Central support department narratives describe the allocation methods used. Intrafund transfers and revenues received by central support departments for allowable functions reduce the allocations as shown on the central support department schedules; revenues received for refunds or reimbursements reduces central support department functional expenditures.

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, including the Fire Department that recently transitioned, 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 Circular A-87 and the California Cost Plan Handbook.

Fixed Costs and Adjustments:

Three bottom-line adjustments are included in this Plan. Adjustment 1 reduces the use-year allocation from Financial Accounting, Customer Support, Mail Courier, Procurement, Employee University, and Bank Charges to the Trial Court Funds. The Trial Court Funds ceased to use these central support services at the end of the fiscal year 200-07; this adjustment reduces the use-year allocation to zero. Adjustment 2 reduces the Facilities' utility use-year allocation to zero. Effective fiscal 2007-08 the County created an internal service fund for utilities. However, some utility related charges, such as sub-metering equipment and related data processing service charges were allocated by the plan; this adjustment reduces the use-year allocation to zero. Adjustment 3 reduces County Executive Office, County Counsel, and Auditor Controller's Office allocation to the IVRDA, because they will begin direct billing in fiscal year 2008-09; this adjustment reduces the use-year allocation to zero. Schedule F provides the detail of each adjustment.



JOHN CHIANG
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

County of Santa Barbara
Santa Barbara, California

Date: March 6, 2009
Filing Ref: SBA10

Pursuant to federal Office of Management and Budget (OMB) Circular A-87, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the 2009-10 fiscal year. This approval is subject to the conditions contained in Section III.

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

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

The indirect overhead and support service costs listed in **Schedule A** (attached) are formally approved as actual costs for the 2007-08 fiscal year and as estimated costs for the 2009-10 fiscal year on a "fixed with carry-forward" basis. These costs may be included as part of the costs of the county departments indicated effective **July 1, 2009**, for further allocation to federal grants and contracts performed by the respective county departments.

SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST TRANSFER MECHANISMS

- | | |
|-----------------------------|---|
| 1. Employee Fringe Benefits | 6. Information Technology Services (ISF) |
| 2. County Counsel | 7. Vehicle Operations and Maintenance (ISF) |
| 3. Auditor-Controller | 8. Risk Management and Insurance (ISF) |
| 4. GS Facilities Management | |
| 5. Human Resources | |

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

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

SECTION III: CONDITIONS

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

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

C. FIXED AMOUNTS: The fixed amounts contained in Section I of this agreement are based on an estimate of the costs that will be incurred during the period to which the amounts apply. When the actual costs for this period are determined, any differences between the fixed costs used as an estimate and the actual costs will be considered in a subsequent agreement.

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

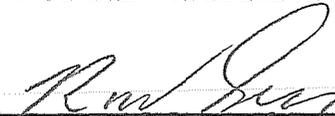
E. **NOTIFICATION TO STATE AND FEDERAL AGENCIES:** Copies of this document will be provided to other state and federal agencies as a means of notifying them of this approval.

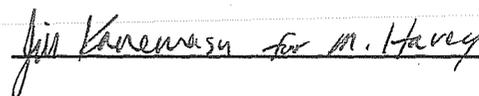
F. **SPECIAL REMARKS:** There are three adjustments in the cost plan. Do not include adjustments 1 & 2 when calculating carry-forward in the 2011-2012 Estimated Cost Allocation Plan. Adjustment 3 must be included when calculating carry-forward in the 2011-2012 Estimated Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF SANTA BARBARA

CALIFORNIA STATE CONTROLLER

BY 

BY 

ROBERT W. GEIS

Michael J. Havey, Chief
Division of Accounting and Reporting

Name

AUDITOR - CONTROLLER

Title

3-16-2009

4/2/09

Date

Date

Negotiated by Jay Lal
Telephone (916) 327-2284

JOHN CHIANG

cc: State and Federal Agencies

Attachment

OMB Circular A-87 Cost Allocation Plan For Use in Fiscal Year 2009-2010
Allocated Costs By Cost Plan Unit

| CostCenter | 11000 BOS | 21100 DA | 21300 Child Supt Srvc | 22100 Prob Svcs | 22200 Prob Inst | 23000 Pub Defend |
|---------------------------------|------------------|-----------------|------------------------------|------------------------|------------------------|-------------------------|
| 00001 Eq Use Allow | 911 | 15,753 | | 20,798 | 7,681 | 3,428 |
| 00002 Str Use Allow | 22,639 | 166,049 | | 130,378 | 240,941 | 39,018 |
| 12000 Cnty Exec | 26,566 | 106,063 | 57,476 | 173,796 | 105,291 | 111,747 |
| 13000 Cnty Counsel | 90,511 | 16,655 | 359 | 74,600 | | 8,098 |
| 52100 Land Maint | 5,027 | 11,570 | | 25,823 | 34,876 | 31,185 |
| 61000 Aud-Cont | 26,226 | 135,412 | 72,353 | 207,797 | 138,623 | 62,176 |
| 63200 GS-Purchasing | 16,450 | 20,108 | 15,027 | 26,013 | 21,151 | 15,145 |
| 63300 GS-Fac Svcs | 220,376 | 142,937 | 2,246 | 307,006 | 607,167 | 70,224 |
| 64000 Human Resour | 16,416 | 116,114 | 83,994 | 268,897 | 154,372 | 72,813 |
| 65000 Treasurer | 789 | 6,178 | 3,078 | 601,251 | 5,342 | 156,273 |
| Total Allocated | 425,910 | 736,839 | 234,532 | 1,836,361 | 1,315,446 | 570,107 |
| Rollforward | 71,914 | 32,431 | (88,913) | 361,478 | 340,215 | 161,870 |
| Cost w/ Rollforward Adjustments | 497,824 | 769,270 | 145,619 | 2,197,839 | 1,655,661 | 731,977 |
| Proposed Costs | 497,824 | 769,719 | 145,619 | 2,197,839 | 1,655,661 | 731,977 |

| CostCenter | 25000 Court Ops | 25001 Grand Jury | 25002 Ct 0069 Svcs | 25003 Ct 5901 Svcs | 31100 Fire | 32100 Sher-Coroner |
|---------------------------------|------------------------|-------------------------|---------------------------|---------------------------|-------------------|---------------------------|
| 00001 Eq Use Allow | | | | | 6,005 | 548,553 |
| 00002 Str Use Allow | 311,466 | 2,575 | | | 36,903 | 178,204 |
| 12000 Cnty Exec | | 546 | 47,868 | | 291,984 | 365,350 |
| 13000 Cnty Counsel | 2,576 | 19,948 | 50,237 | | 118,213 | 145,631 |
| 52100 Land Maint | 112,181 | 3,178 | | | 83 | 23,328 |
| 61000 Aud-Cont | 327 | 6,177 | 23,751 | 3,178 | 309,596 | 512,191 |
| 63200 GS-Purchasin | 27,719 | 4,635 | 1,106 | 1,558 | 38,511 | 46,507 |
| 63300 GS-Fac Svcs | 1,015,834 | 3,374 | 2,247 | | 367,300 | 304,457 |
| 64000 Human Resour | 1,249 | | | | 220,130 | 434,355 |
| 65000 Treasurer | | 508 | 92 | | 10,890 | 13,825 |
| Total Allocated | 1,471,352 | 40,941 | 125,301 | 4,736 | 1,399,615 | 2,572,401 |
| Rollforward | (285,667) | 10,460 | 48,383 | (67,277) | 392,257 | 247,338 |
| Cost w/ Rollforward Adjustments | 1,185,685 | 51,401 | 173,683 | (62,541) | 1,791,872 | 2,819,739 |
| Proposed Costs | 1,147,140 | 51,401 | 173,683 | 494 | 1,791,856 | 2,807,000 |

OMB Circular A-87 Cost Allocation Plan For Use in Fiscal Year 2009-2010
Allocated Costs By Cost Plan Unit

| CostCenter | 32200 Sher-Custody | 32230 Inmate Welfare | 41100 PHD | 41201 PHD-CHIP | 41212 PHD-EMS | 41400 PHD-HS |
|--|---------------------------|-----------------------------|---------------------------|-----------------------|------------------------|-----------------------|
| 00001 Eq Use Allow | 65,457 | | 3,577 | | | |
| 00002 Str Use Allow | 415,359 | | 337,745 | | 1,823 | 2,001 |
| 12000 Cnty Exec | 175,827 | 4,797 | 278,462 | | 5,854 | 1,773 |
| 13000 Cnty Counsel | 110,734 | | 38,280 | | 8,383 | 1,003 |
| 52100 Land Maint | | | 66,061 | | 576 | 333 |
| 61000 Aud-Cont | 237,641 | 13,599 | 531,283 | 1,586 | 14,819 | 9,842 |
| 63200 GS-Purchasing | 8,461 | 2,027 | 96,443 | 550 | 5,081 | 9,348 |
| 63300 GS-Fac Svcs | 1,160,399 | | 883,394 | | 23,629 | 13,677 |
| 64000 Human Resour | 236,295 | 9,174 | 593,023 | | 6,022 | 2,017 |
| 65000 Treasurer | 8,942 | 464 | 181,095 | 8 | 596 | 441 |
| Total Allocated | 2,419,114 | 30,062 | 3,009,362 | 2,144 | 66,783 | 40,434 |
| Rollforward | 367,032 | 4,711 | 614,264 | (147) | 38,134 | 16,399 |
| Cost w/ Rollforward Adjustments | 2,786,146 (47,028) | 34,773 | 3,623,626 (39,634) | 1,997 | 104,917 (2,049) | 56,834 (1,186) |
| Proposed Costs | 2,739,118 | 34,773 | 3,583,991 | 1,997 | 102,868 | 55,648 |

| CostCenter | 41500 PHD-EHS | 41540 PHD-AS | 41814 PHD-TSAC | 43000 ADMHS | 43100 ADMHS- | 43200 ADMHS-ADP |
|--|------------------------|---------------------|-----------------------|--------------------------|---------------------|------------------------|
| 00001 Eq Use Allow | | 1,073 | | | | |
| 00002 Str Use Allow | 28,594 | 28,244 | | 109,389 | | 2,641 |
| 12000 Cnty Exec | 18,059 | 14,792 | | 226,445 | 24,652 | 19,192 |
| 13000 Cnty Counsel | 842 | 8,052 | 941 | (10,277) | | 2,002 |
| 52100 Land Maint | 1,927 | 7,931 | | 35,050 | | 834 |
| 61000 Aud-Cont | 34,637 | 81,580 | 2,812 | 317,659 | 41,916 | 43,601 |
| 63200 GS-Purchasin | 5,359 | 13,105 | 3,024 | 53,075 | 2,935 | 13,228 |
| 63300 GS-Fac Svcs | 23,605 | 116,884 | | 154,066 | | 34,234 |
| 64000 Human Resour | 19,979 | 21,100 | | 231,573 | 22,486 | 32,272 |
| 65000 Treasurer | 1,131 | 1,291 | 31 | 10,475 | 923 | 2,021 |
| Total Allocated | 134,133 | 294,052 | 6,809 | 1,127,454 | 92,912 | 150,025 |
| Rollforward | 2,333 | 24,665 | (2,051) | 3,430 | | |
| Cost w/ Rollforward Adjustments | 136,466 (2,464) | 318,717 | 4,758 | 1,130,884 (9,339) | 92,912 | 150,025 (1,484) |
| Proposed Costs | 134,002 | 320,470 | 4,758 | 1,121,545 | 92,912 | 148,541 |

County of Santa Barbara

OMB Circular A-87 Cost Allocation Plan For Use in Fiscal Year 2009-2010
Allocated Costs By Cost Plan Unit

| CostCenter | 44000 Soc Svcs | 44001 IHSS | 51000 Ag Comm | 52371 PLCFD | 53100 P&D | 53460 990-RDA IV |
|--|-----------------------|-------------------|---------------------------|--------------------|----------------------|-----------------------------|
| 00001 Eq Use Allow | | | 13,426 | | 34,180 | |
| 00002 Str Use Allow | 947,461 | | 21,568 | | 26,250 | |
| 12000 Cnty Exec | 383,174 | 5,253 | 21,786 | 5,112 | 62,697 | 20,305 |
| 13000 Cnty Counsel | 131,953 | 2,253 | 46,321 | 4,009 | 1,040,001 | 71,032 |
| 52100 Land Maint | 47,367 | | 9,619 | | 5,270 | |
| 61000 Aud-Cont | 521,953 | 7,828 | 32,790 | 182 | 131,661 | 37,195 |
| 63200 GS-Purchasing | 78,436 | 3,024 | 15,907 | | 10,774 | 3,849 |
| 63300 GS-Fac Svcs | 95,653 | | 39,789 | | 64,351 | |
| 64000 Human Resour | 630,115 | 13,751 | 42,049 | | 114,943 | |
| 65000 Treasurer | 160,794 | 284 | 1,383 | | 4,615 | 141 |
| Total Allocated | 2,996,906 | 32,393 | 244,638 | 9,303 | 1,494,742 | 132,522 |
| Rollforward | 199,726 | 9,775 | 37,405 | | 295,784 | 9,099 |
| Cost w/ Rollforward Adjustments | 3,196,632 | 42,168 | 282,043 (2,792) | 9,303 | 1,790,526 | 141,621 (121,733) |
| Proposed Costs | 3,196,632 | 42,168 | 279,251 | 9,303 | 1,790,526 | 19,889 |

| CostCenter | 53500 P&D-Energy | 53600 P&D-B&S | 53641 P&D-Oil | 54100 PW-Admin | 54210 PW-Roads | 54221 GS-Airports |
|--|-----------------------------|------------------------------|--------------------------|-----------------------|-----------------------|--------------------------|
| 00001 Eq Use Allow | 5,191 | 5,097 | | 17,802 | 455 | |
| 00002 Str Use Allow | 18,440 | 9,032 | | 10,105 | 13,112 | |
| 12000 Cnty Exec | 6,279 | 24,738 | 1,325 | 12,032 | 84,472 | |
| 13000 Cnty Counsel | (4,313) | 48,540 | | 36,856 | 96,209 | |
| 52100 Land Maint | 3,647 | 1,131 | | 1,998 | 2,593 | |
| 61000 Aud-Cont | 17,733 | 58,801 | 2,822 | 25,381 | 196,769 | 2,347 |
| 63200 GS-Purchasin | 2,231 | 10,204 | 3,888 | 7,885 | 61,049 | 31 |
| 63300 GS-Fac Svcs | 44,587 | 28,279 | | 35,183 | 276,851 | 4,025 |
| 64000 Human Resour | 9,685 | 33,797 | 1,947 | 39,233 | 105,121 | |
| 65000 Treasurer | 616 | 1,394 | 75 | 886 | 5,706 | 17 |
| Total Allocated | 104,095 | 221,011 | 10,058 | 187,360 | 842,338 | 6,421 |
| Rollforward | 57,954 | (40,218) | 2,354 | 8,338 | 149,444 | 2,899 |
| Cost w/ Rollforward Adjustments | 162,049 | 180,793 | 12,411 | 195,698 | 991,782 | 9,320 |
| Proposed Costs | 162,049 | 180,793 | 12,411 | 195,698 | 991,782 | 9,320 |

OMB Circular A-87 Cost Allocation Plan For Use in Fiscal Year 2009-2010
Allocated Costs By Cost Plan Unit

| CostCenter | 54300 PW-Surveyor | 54410 PW-Flood | 54471 PW-Water | 54478 PW-Proj Clnwtr | 54500 PW-SWM | 54560 PW-Lag San |
|---------------------------------|--------------------------|-----------------------|-----------------------|-----------------------------|---------------------|-------------------------|
| 00001 Eq Use Allow | 18,071 | | | | | |
| 00002 Str Use Allow | 4,301 | | 2,833 | | | |
| 12000 Cnty Exec | 12,695 | 24,544 | 5,135 | | 54,494 | 10,255 |
| 13000 Cnty Counsel | 60,315 | 50,055 | 14,912 | | 30,527 | 16,532 |
| 52100 Land Maint | 851 | 2,095 | 560 | | 1,270 | |
| 61000 Aud-Cont | 26,015 | 87,565 | 10,417 | 2,944 | 126,254 | 27,681 |
| 63200 GS-Purchasing | 3,927 | 23,910 | 8,754 | 1,314 | 55,008 | 20,204 |
| 63300 GS-Fac Svcs | 18,085 | 132,305 | 7,463 | | 98,644 | 5,594 |
| 64000 Human Resour | 44,780 | 24,499 | 5,259 | 300 | 72,745 | 15,938 |
| 65000 Treasurer | 515 | 2,106 | 371 | 63 | 4,201 | 1,087 |
| Total Allocated | 189,554 | 347,078 | 55,704 | 4,621 | 443,143 | 97,291 |
| Rollforward | 32,363 | 109,041 | 13,800 | 765 | 146,603 | 37,712 |
| Cost w/ Rollforward Adjustments | 221,917 | 456,119 | 69,504 | 5,386 | 589,746 | 135,003 |
| Proposed Costs | 221,917 | 456,119 | 69,504 | 5,386 | 589,746 | 135,003 |

| CostCenter | 55000 HCD | 55200 HCD-AH | 55210 HCD-Collateral | 55300 HCD-Home Prog | 55400 HCD-OCFD | 55500 HCD-RDA IV Hsg |
|---------------------------------|------------------|---------------------|-----------------------------|----------------------------|-----------------------|-----------------------------|
| 00001 Eq Use Allow | 3,899 | | | | | |
| 00002 Str Use Allow | 2,507 | | | | | |
| 12000 Cnty Exec | 12,190 | | | | 7,702 | |
| 13000 Cnty Counsel | 40,228 | 671 | | 7,665 | | |
| 52100 Land Maint | 760 | | | | | |
| 61000 Aud-Cont | 19,337 | 2,341 | | 1,181 | 456 | |
| 63200 GS-Purchasin | 7,084 | 1,008 | | | 275 | |
| 63300 GS-Fac Svcs | 43,022 | | | | | |
| 64000 Human Resour | 9,274 | | | | | |
| 65000 Treasurer | 833 | 127 | | 22 | | |
| Total Allocated | 139,134 | 4,147 | | 8,868 | 8,433 | |
| Rollforward | (49,170) | (3,198) | (244) | 4,805 | 7,613 | (308) |
| Cost w/ Rollforward Adjustments | 89,964 | 949 | (244) | 13,673 | 16,046 | (308) |
| Proposed Costs | 89,964 | 949 | (244) | 13,673 | 16,046 | (308) |

County of Santa Barbara

OMB Circular A-87 Cost Allocation Plan For Use in Fiscal Year 2009-2010
Allocated Costs By Cost Plan Unit

| CostCenter | 55600 HCD-CDBG | 62000 Clk-Rec-Assr | 63100 GS-Admin | 63410 GS-Med Mal | 63420 GS-Work Comp | 63430 GS-Liability |
|---------------------------------|-----------------------|---------------------------|-----------------------|-------------------------|---------------------------|---------------------------|
| 00001 Eq Use Allow | | 192,547 | 21,455 | | | |
| 00002 Str Use Allow | | 176,997 | 28,474 | | 308 | |
| 12000 Cnty Exec | | 73,681 | 17,804 | | 8,678 | 2,563 |
| 13000 Cnty Counsel | 7,261 | 309,277 | 17,906 | (772) | (75,134) | (55,758) |
| 52100 Land Maint | | 65,969 | 2,212 | | 94 | |
| 61000 Aud-Cont | 1,303 | 140,022 | 23,719 | 1,657 | 23,028 | 9,784 |
| 63200 GS-Purchasing | | 30,131 | 17,631 | | 4,755 | 3,472 |
| 63300 GS-Fac Svcs | | 548,494 | 54,113 | | 4,126 | |
| 64000 Human Resour | | 123,487 | 40,066 | | 8,524 | 1,862 |
| 65000 Treasurer | | 6,075 | 1,042 | 3 | 16,918 | 171 |
| Total Allocated | 8,565 | 1,666,679 | 224,422 | 888 | (8,705) | (37,907) |
| Rollforward | | 444,069 | (38,119) | 33 | (115,633) | (157,866) |
| Cost w/ Rollforward Adjustments | 8,565 | 2,110,747 | 186,303 | 921 | (124,338) | (195,773) |
| Proposed Costs | 8,565 | 2,110,747 | 186,303 | 921 | (124,338) | (195,773) |

| CostCenter | 63500 ITD-Comm | 63600 GS-Veh Ops | 63700 ITD-ITS | 63800 GS-Utilities | 64332 HR-Unemp SI | 64333 HR-Dent SI |
|---------------------------------|-----------------------|-------------------------|----------------------|---------------------------|--------------------------|-------------------------|
| 00001 Eq Use Allow | | | | | | |
| 00002 Str Use Allow | 3,490 | 7,449 | 20,213 | | | |
| 12000 Cnty Exec | 7,276 | 10,477 | 70,369 | 209 | | |
| 13000 Cnty Counsel | | | | | | |
| 52100 Land Maint | 3,160 | 265 | 5,800 | | | |
| 61000 Aud-Cont | 22,611 | 42,741 | 55,482 | 44,956 | 90 | 1,297 |
| 63200 GS-Purchasin | 7,871 | 15,936 | 17,982 | | | |
| 63300 GS-Fac Svcs | 24,950 | 130,175 | 239,066 | | | |
| 64000 Human Resour | 8,216 | 11,774 | 26,984 | 147 | 747 | 982 |
| 65000 Treasurer | 614 | 1,955 | 1,618 | 5,660 | | 6,206 |
| Total Allocated | 78,187 | 220,770 | 437,514 | 50,973 | 837 | 8,485 |
| Rollforward | (3,378) | 108,279 | 173,271 | | (853) | (8,176) |
| Cost w/ Rollforward Adjustments | 74,808 | 329,050 | 610,785 | 50,973 | (16) | 309 |
| Proposed Costs | 74,665 | 329,050 | 610,781 | 50,973 | (16) | 309 |

County of Santa Barbara

OMB Circular A-87 Cost Allocation Plan For Use in Fiscal Year 2009-2010
Allocated Costs By Cost Plan Unit

| CostCenter | 80100 Law Library | 81000 SBC Retirement | 81500 LAFCO | 83260 Carp Cem Dist | 83270 Goleta Cem Dist | 83280 Guadalupe |
|------------------------------------|------------------------------|---------------------------------|------------------------|--------------------------------|----------------------------------|----------------------------|
| 00001 Eq Use Allow | | | | | | |
| 00002 Str Use Allow | | | 639 | | | |
| 12000 Cnty Exec | | | | | | |
| 13000 Cnty Counsel | | 8,607 | (359) | | | |
| 52100 Land Maint | | | 126 | | | |
| 61000 Aud-Cont | 7,943 | 39,450 | 6,354 | 26,598 | 12,604 | 7,168 |
| 63200 GS-Purchasing | 6,874 | 3,472 | | | | |
| 63300 GS-Fac Svcs | | | 1,538 | | | |
| 64000 Human Resour | | 4,282 | | | | |
| 65000 Treasurer | 565 | 3,142 | 324 | | 143 | |
| Total Allocated | 15,383 | 58,953 | 8,623 | 26,598 | 12,747 | 7,168 |
| Rollforward | (95,685) | 14,010 | 3,985 | | | |
| Cost w/ Rollforward Adjustments | (80,303) | 72,963 | 12,608 | 26,598 | 12,747 | 7,168 |
| Proposed Costs | (80,303) | 72,963 | 12,608 | 26,598 | 12,747 | 7,168 |

| CostCenter | 83290 Lompoc Cem | 83300 LA Cem Dist | 83310 Oak Hill Cem D | 83320 SM Cem Dist | 83465 Casmalia | 83630 CSFPD |
|------------------------------------|-----------------------------|------------------------------|---------------------------------|------------------------------|---------------------------|--------------------|
| 00001 Eq Use Allow | | | | | | |
| 00002 Str Use Allow | | | | | | |
| 12000 Cnty Exec | | | | | | |
| 13000 Cnty Counsel | | | | | | |
| 52100 Land Maint | | | | | | |
| 61000 Aud-Cont | 41,564 | 14,503 | 8,921 | 11,129 | 11,623 | 56,884 |
| 63200 GS-Purchasin | | | | | | |
| 63300 GS-Fac Svcs | | | | | | |
| 64000 Human Resour | | | | | | |
| 65000 Treasurer | 126 | | | | | 781 |
| Total Allocated | 41,690 | 14,503 | 8,921 | 11,129 | 11,623 | 57,665 |
| Rollforward | | | | | | |
| Cost w/ Rollforward Adjustments | 41,690 | 14,503 | 8,921 | 11,129 | 11,623 | 57,665 |
| Proposed Costs | 41,690 | 14,503 | 8,921 | 11,129 | 11,623 | 57,665 |

County of Santa Barbara

OMB Circular A-87 Cost Allocation Plan For Use in Fiscal Year 2009-2010
Allocated Costs By Cost Plan Unit

| CostCenter | 83650 MFPD | 84000 Goleta West San | 84160 MVMD | 84400 CVRD | 84500 CRCD | 85100 IVRPD |
|------------------------------------|-------------------|----------------------------------|-------------------|-------------------|-------------------|--------------------|
| 00001 Eq Use Allow | | | | | | |
| 00002 Str Use Allow | | | | | | |
| 12000 Cnty Exec | | | | | | |
| 13000 Cnty Counsel | | | | | | 561 |
| 52100 Land Maint | | | | | | |
| 61000 Aud-Cont | 35,199 | | 7,803 | 30,822 | 22,640 | 21,021 |
| 63200 GS-Purchasing | | | | | | |
| 63300 GS-Fac Svcs | | | | | | |
| 64000 Human Resour | | | | | | |
| 65000 Treasurer | | | 626 | 329 | | 565 |
| Total Allocated | 35,199 | | 8,429 | 31,151 | 22,640 | 22,147 |
| Rollforward | | | | | | 9,286 |
| Cost w/ Rollforward Adjustments | 35,199 | | 8,429 | 31,151 | 22,640 | 31,433 |
| Proposed Costs | 35,199 | | 8,429 | 31,151 | 22,640 | 31,433 |

| CostCenter | 85215 Summ San Dist | 85700 SMVWCD | 86100 SBCAG | 87100 APCD | 90901 990 Prop 10 | 99000 Dept 990 |
|------------------------------------|--------------------------------|-------------------------|------------------------|-------------------|------------------------------|---------------------------|
| 00001 Eq Use Allow | | | | | | 64,216 |
| 00002 Str Use Allow | | | | | 28,190 | |
| 12000 Cnty Exec | | | | | 21,607 | 22,609 |
| 13000 Cnty Counsel | | | 6,536 | (7,978) | (641) | |
| 52100 Land Maint | | | | | 1,840 | |
| 61000 Aud-Cont | 352 | 1,426 | 29,319 | 31,198 | 41,087 | 43,837 |
| 63200 GS-Purchasin | | | 3,472 | 12,178 | 21,353 | 12,500 |
| 63300 GS-Fac Svcs | | | 372 | 3,332 | 11,714 | 1,384 |
| 64000 Human Resour | | | | 2,009 | 13,278 | 31,090 |
| 65000 Treasurer | | | 1,384 | 1,346 | 1,377 | 1,112 |
| Total Allocated | 352 | 1,426 | 41,083 | 42,085 | 139,805 | 176,748 |
| Rollforward | | | 9,964 | (41,728) | 78,718 | 42,460 |
| Cost w/ Rollforward Adjustments | 352 | 1,426 | 51,047 | 357 | 218,524 | 219,208 |
| Proposed Costs | 352 | 1,426 | 51,047 | 357 | 218,170 | 219,208 |

OMB Circular A-87 Cost Allocation Plan For Use in Fiscal Year 2009-2010
Allocated Costs By Cost Plan Unit

| CostCenter | 99999 Other | Subtotal | Direct Billed | Unallocated | Total | |
|------------------------------------|--------------------|-------------------------|----------------------|--------------------|-------------------------|--|
| 00001 Eq Use Allow | 2,299 | 1,051,873 | | | 1,051,873 | |
| 00002 Str Use Allow | 295,849 | 3,671,184 | | | 3,671,184 | |
| 12000 Cnty Exec | 181,332 | 3,227,335 | | 1,562,529 | 4,789,865 | |
| 13000 Cnty Counsel | 4,232 | 2,594,291 | 4,170,880 | 34,797 | 6,799,969 | |
| 52100 Land Maint | 2,938 | 519,526 | | 10,287,439 | 10,806,966 | |
| 61000 Aud-Cont | 857,664 | 5,902,232 | 30,010 | 1,306,790 | 7,239,033 | |
| 63200 GS-Purchasing | 54,707 | 977,663 | | 8,893 | 986,556 | |
| 63300 GS-Fac Svcs | 53,703 | 7,419,853 | 1,959,957 | 37,242 | 9,417,052 | |
| 64000 Human Resour | (9,026) | 3,970,139 | 154,066 | 79,978 | 4,204,183 | |
| 65000 Treasurer | 183,918 | 1,426,880 | | 4,976,206 | 6,403,086 | |
| Total Allocated | 1,627,617 | 30,760,977 | 6,314,913 | 18,293,875 | 55,369,766 | |
| Rollforward | 351,020 | 4,099,257 | | | 4,099,257 | |
| Cost w/ Rollforward Adjustments | 1,978,638 | 34,860,235 (214,273) | 6,314,913 | 18,293,875 | 59,469,023 (214,273) | |
| Proposed Costs | 1,978,638 | 34,645,962 | 6,314,913 | 18,293,875 | 59,254,751 | |

County of Santa Barbara

OMB Circular A-87 Cost Allocation Plan For Use in Fiscal Year 2009-2010

Fixed Costs Proposed

| | Final Costs Fiscal 07-08 | Fixed Costs Fiscal 07-08 | Rollforward Differences | Actual Cost w/ Rollfwr | Adjustments | Proposed for Following Yr |
|-----------------------|-----------------------------|-----------------------------|----------------------------|---------------------------|-------------|------------------------------|
| 11000 BOS | 425,910 | 353,996 | 71,914 | 497,824 | | 497,824 |
| 21100 DA | 736,839 | 704,408 | 32,431 | 769,270 | 449 | 769,719 |
| 21300 Child Supt Srvc | 234,532 | 323,446 | (88,913) | 145,619 | | 145,619 |
| 22100 Prob Svcs | 1,836,361 | 1,474,883 | 361,478 | 2,197,839 | | 2,197,839 |
| 22200 Prob Inst | 1,315,446 | 975,230 | 340,215 | 1,655,661 | | 1,655,661 |
| 23000 Pub Defend | 570,107 | 408,237 | 161,870 | 731,977 | | 731,977 |
| 25000 Court Ops | 1,471,352 | 1,757,019 | (285,667) | 1,185,685 | (38,546) | 1,147,140 |
| 25001 Grand Jury | 40,941 | 30,481 | 10,460 | 51,401 | | 51,401 |
| 25002 Ct 0069 Svcs | 125,301 | 76,918 | 48,383 | 173,683 | | 173,683 |
| 25003 Ct 5901 Svcs | 4,736 | 72,013 | (67,277) | (62,541) | 63,035 | 494 |
| 31100 Fire | 1,399,615 | 1,007,358 | 392,257 | 1,791,872 | (16) | 1,791,856 |
| 32100 Sher-Coroner | 2,572,401 | 2,325,063 | 247,338 | 2,819,739 | (12,739) | 2,807,000 |
| 32200 Sher-Custody | 2,419,114 | 2,052,082 | 367,032 | 2,786,146 | (47,028) | 2,739,118 |
| 32230 Inmate Welfare | 30,062 | 25,351 | 4,711 | 34,773 | | 34,773 |
| 41100 PHD | 3,009,362 | 2,395,098 | 614,264 | 3,623,626 | (39,634) | 3,583,991 |
| 41201 PHD-CHIP | 2,144 | 2,291 | (147) | 1,997 | | 1,997 |
| 41212 PHD-EMS | 66,783 | 28,648 | 38,134 | 104,917 | (2,049) | 102,868 |
| 41400 PHD-HS | 40,434 | 24,035 | 16,399 | 56,834 | (1,186) | 55,648 |
| 41500 PHD-EHS | 134,133 | 131,800 | 2,333 | 136,466 | (2,464) | 134,002 |
| 41540 PHD-AS | 294,052 | 269,386 | 24,665 | 318,717 | 1,753 | 320,470 |
| 41814 PHD-TSAC | 6,809 | 8,860 | (2,051) | 4,758 | | 4,758 |
| 43000 ADMHS | 1,127,454 | 1,124,024 | 3,430 | 1,130,884 | (9,339) | 1,121,545 |
| 43100 ADMHS-MHSA | 92,912 | | | 92,912 | | 92,912 |
| 43200 ADMHS-ADP | 150,025 | | | 150,025 | (1,484) | 148,541 |
| 44000 Soc Svcs | 2,996,906 | 2,797,180 | 199,726 | 3,196,632 | | 3,196,632 |
| 44001 IHSS | 32,393 | 22,619 | 9,775 | 42,168 | | 42,168 |
| 51000 Ag Comm | 244,638 | 207,233 | 37,405 | 282,043 | (2,792) | 279,251 |
| 52371 PLCFD | 9,303 | | | 9,303 | | 9,303 |
| 53100 P&D | 1,494,742 | 1,198,958 | 295,784 | 1,790,526 | | 1,790,526 |
| 53460 990-RDA IV | 132,522 | 123,423 | 9,099 | 141,621 | (121,733) | 19,889 |
| 53500 P&D-Energy | 104,095 | 46,141 | 57,954 | 162,049 | | 162,049 |
| 53600 P&D-B&S | 221,011 | 261,230 | (40,218) | 180,793 | | 180,793 |
| 53641 P&D-Oil | 10,058 | 7,704 | 2,354 | 12,411 | | 12,411 |
| 54100 PW-Admin | 187,360 | 179,022 | 8,338 | 195,698 | | 195,698 |
| 54210 PW-Roads | 842,338 | 692,893 | 149,444 | 991,782 | | 991,782 |
| 54221 GS-Airports | 6,421 | 3,521 | 2,899 | 9,320 | | 9,320 |
| 54300 PW-Surveyor | 189,554 | 157,191 | 32,363 | 221,917 | | 221,917 |
| 54410 PW-Flood | 347,078 | 238,037 | 109,041 | 456,119 | | 456,119 |
| 54471 PW-Water | 55,704 | 41,903 | 13,800 | 69,504 | | 69,504 |
| 54478 PW-Proj Clnwtr | 4,621 | 3,857 | 765 | 5,386 | | 5,386 |
| 54500 PW-SWM | 443,143 | 296,540 | 146,603 | 589,746 | | 589,746 |
| 54560 PW-Lag San | 97,291 | 59,580 | 37,712 | 135,003 | | 135,003 |
| 55000 HCD | 139,134 | 188,304 | (49,170) | 89,964 | | 89,964 |

County of Santa Barbara

OMB Circular A-87 Cost Allocation Plan For Use in Fiscal Year 2009-2010

Fixed Costs Proposed

| | Final Costs Fiscal 07-08 | Fixed Costs Fiscal 07-08 | Rollforward Differences | Actual Cost w/ Rollfwr | Adjustments | Proposed for Following Yr |
|-----------------------|-----------------------------|-----------------------------|----------------------------|---------------------------|-------------|------------------------------|
| 55200 HCD-AH | 4,147 | 7,344 | (3,198) | 949 | | 949 |
| 55210 HCD-Collateral | | 244 | (244) | (244) | | (244) |
| 55300 HCD-Home Prog | 8,868 | 4,063 | 4,805 | 13,673 | | 13,673 |
| 55400 HCD-OCFD | 8,433 | 820 | 7,613 | 16,046 | | 16,046 |
| 55500 HCD-RDA IV Hsg | | 308 | (308) | (308) | | (308) |
| 55600 HCD-CDBG | 8,565 | | | 8,565 | | 8,565 |
| 62000 Clk-Rec-Assr | 1,666,679 | 1,222,610 | 444,069 | 2,110,747 | | 2,110,747 |
| 63100 GS-Admin | 224,422 | 262,542 | (38,119) | 186,303 | | 186,303 |
| 63410 GS-Med Mal | 888 | 855 | 33 | 921 | | 921 |
| 63420 GS-Work Comp | (8,705) | 106,929 | (115,633) | (124,338) | | (124,338) |
| 63430 GS-Liability | (37,907) | 119,960 | (157,866) | (195,773) | | (195,773) |
| 63500 ITD-Comm | 78,187 | 81,565 | (3,378) | 74,808 | (144) | 74,665 |
| 63600 GS-Veh Ops | 220,770 | 112,491 | 108,279 | 329,050 | | 329,050 |
| 63700 ITD-ITS | 437,514 | 264,243 | 173,271 | 610,785 | (3) | 610,781 |
| 63800 GS-Utilities | 50,973 | | | 50,973 | | 50,973 |
| 64332 HR-Unemp SI | 837 | 1,689 | (853) | (16) | | (16) |
| 64333 HR-Dent SI | 8,485 | 16,661 | (8,176) | 309 | | 309 |
| 80100 Law Library | 15,383 | 111,068 | (95,685) | (80,303) | | (80,303) |
| 81000 SBC Retirement | 58,953 | 44,943 | 14,010 | 72,963 | | 72,963 |
| 81500 LAFCO | 8,623 | 4,638 | 3,985 | 12,608 | | 12,608 |
| 83260 Carp Cem Dist | 26,598 | | | 26,598 | | 26,598 |
| 83270 Goleta Cem Dist | 12,747 | | | 12,747 | | 12,747 |
| 83280 Guadalupe Cem D | 7,168 | | | 7,168 | | 7,168 |
| 83290 Lompoc Cem Dist | 41,690 | | | 41,690 | | 41,690 |
| 83300 LA Cem Dist | 14,503 | | | 14,503 | | 14,503 |
| 83310 Oak Hill Cem D | 8,921 | | | 8,921 | | 8,921 |
| 83320 SM Cem Dist | 11,129 | | | 11,129 | | 11,129 |
| 83465 Casmalia CSD | 11,623 | | | 11,623 | | 11,623 |
| 83630 CSFPD | 57,665 | | | 57,665 | | 57,665 |
| 83650 MFPD | 35,199 | | | 35,199 | | 35,199 |
| 84000 Goleta West San | | | | | | |
| 84160 MVMD | 8,429 | | | 8,429 | | 8,429 |
| 84400 CVRD | 31,151 | | | 31,151 | | 31,151 |
| 84500 CRCDD | 22,640 | | | 22,640 | | 22,640 |
| 85100 IVRPD | 22,147 | 12,861 | 9,286 | 31,433 | | 31,433 |
| 85215 Summ San Dist | 352 | | | 352 | | 352 |
| 85700 SMVWCD | 1,426 | | | 1,426 | | 1,426 |
| 86100 SBCAG | 41,083 | 31,119 | 9,964 | 51,047 | | 51,047 |
| 87100 APCD | 42,085 | 83,814 | (41,728) | 357 | | 357 |
| 90901 990 Prop 10 | 139,805 | 61,087 | 78,718 | 218,524 | (353) | 218,170 |
| 99000 Dept 990 | 176,748 | 134,288 | 42,460 | 219,208 | | 219,208 |
| 99999 Other | 1,627,617 | 1,276,597 | 351,020 | 1,978,638 | | 1,978,638 |

County of Santa Barbara
OMB Circular A-87 Cost Allocation Plan For Use in Fiscal Year 2009-2010
Fixed Costs Proposed

| | Final Costs Fiscal 07-08 | Fixed Costs Fiscal 07-08 | Rollforward Differences | Actual Cost w/ Rollfwr | Adjustments | Proposed for Following Yr |
|-----------------|-------------------------------------|-------------------------------------|------------------------------------|-----------------------------------|--------------------|--------------------------------------|
| Subtotal | 30,760,977 | 26,058,703 | 4,099,257 | 34,860,235 | (214,273) | 34,645,962 |
| Direct Billed | 6,314,913 | | | | | 6,314,913 |
| Unallocated | 18,293,875 | | | | | 18,293,875 |
| Total | 55,369,766 | | | | | 59,254,751 |

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County of Santa Barbara
OMB Circular A-87 Cost Allocation Plan
For Use in Fiscal Year 2009-2010
Detail of Allocated Costs

| | Total Allocated | 00001 Eq Use Allow | 00002 Str Use Allow | 12000 Cnty Exec | 13000 Cnty Counsel | 52100 Land Maint |
|-----------------------|-----------------|--------------------|---------------------|-----------------|--------------------|------------------|
| 00001 Eq Use Allow | | (1,238,788) | | | | |
| 00002 Str Use Allow | | | (3,904,321) | | | |
| 12000 Cnty Exec | | 1,659 | 13,720 | (5,036,967) | 87,690 | 4,017 |
| 13000 Cnty Counsel | | 1,673 | 12,310 | 44,566 | (7,285,456) | 3,604 |
| 52100 Land Maint | | 63,454 | 45,727 | 60,936 | 57,251 | (10,909,208) |
| 61000 Aud-Cont | | 64,778 | 19,611 | 45,262 | 69,210 | 5,551 |
| 63200 GS-Purchasing | | 509 | 6,672 | 4,676 | 2,261 | 2,024 |
| 63300 GS-Fac Svcs | | 26,736 | 87,798 | 29,545 | 49,572 | 71,618 |
| 64000 Human Resources | | 21,957 | 27,480 | 27,802 | 68,738 | 10,241 |
| 65000 Treasurer | | 6,150 | 19,819 | 34,315 | 150,766 | 5,187 |
| 11000 BOS | 425,910 | 911 | 22,639 | 26,566 | 90,511 | 5,027 |
| 21100 DA | 736,839 | 15,753 | 166,049 | 106,063 | 16,655 | 11,570 |
| 21300 Child Supt Srvc | 234,532 | | | 57,476 | 359 | |
| 22100 Prob Svcs | 1,836,361 | 20,798 | 130,378 | 173,796 | 74,600 | 25,823 |
| 22200 Prob Inst | 1,315,446 | 7,681 | 240,941 | 105,291 | | 34,876 |
| 23000 Pub Defend | 570,107 | 3,428 | 39,018 | 111,747 | 8,098 | 31,185 |
| 25000 Court Ops | 1,471,352 | | 311,466 | | 2,576 | 112,181 |
| 25001 Grand Jury | 40,941 | | 2,575 | 546 | 19,948 | 3,178 |
| 25002 Ct 0069 Svs | 125,301 | | | 47,868 | 50,237 | |
| 25003 Ct 5901 Svs | 4,736 | | | | | |
| 31100 Fire | 1,399,615 | 6,005 | 36,903 | 291,984 | 118,213 | 83 |
| 32100 Sher-Coroner | 2,572,401 | 548,553 | 178,204 | 365,350 | 145,631 | 23,328 |
| 32200 Sher-Custody | 2,419,114 | 65,457 | 415,359 | 175,827 | 110,734 | |
| 32230 Inmate Welfare | 30,062 | | | 4,797 | | |
| 41100 PHD | 3,009,362 | 3,577 | 337,745 | 278,462 | 38,280 | 66,061 |
| 41201 PHD-CHIP | 2,144 | | | | | |
| 41212 PHD-EMS | 66,783 | | 1,823 | 5,854 | 8,383 | 576 |
| 41400 PHD-HS | 40,434 | | 2,001 | 1,773 | 1,003 | 333 |
| 41500 PHD-EHS | 134,133 | | 28,594 | 18,059 | 842 | 1,927 |
| 41540 PHD-AS | 294,052 | 1,073 | 28,244 | 14,792 | 8,052 | 7,931 |
| 41814 PHD-TSAC | 6,809 | | | | 941 | |
| 43000 ADMHS | 1,127,454 | | 109,389 | 226,445 | (10,277) | 35,050 |
| 43100 ADMHS-MHSA | 92,912 | | | 24,652 | | |
| 43200 ADMHS-ADP | 150,025 | | 2,641 | 19,192 | 2,002 | 834 |
| 44000 Soc Svcs | 2,996,906 | | 947,461 | 383,174 | 131,953 | 47,367 |
| 44001 IHSS | 32,393 | | | 5,253 | 2,253 | |
| 51000 Ag Comm | 244,638 | 13,426 | 21,568 | 21,786 | 46,321 | 9,619 |
| 52371 PLCFD | 9,303 | | | 5,112 | 4,009 | |
| 53100 P&D | 1,494,742 | 34,180 | 26,250 | 62,697 | 1,040,001 | 5,270 |
| 53460 990-RDA IV | 132,522 | | | 20,305 | 71,032 | |
| 53500 P&D-Energy | 104,095 | 5,191 | 18,440 | 6,279 | (4,313) | 3,647 |
| 53600 P&D-B&S | 221,011 | 5,097 | 9,032 | 24,738 | 48,540 | 1,131 |
| 53641 P&D-Oil | 10,058 | | | 1,325 | | |

County of Santa Barbara
OMB Circular A-87 Cost Allocation Plan
For Use in Fiscal Year 2009-2010
Detail of Allocated Costs

| | 61000 Aud- Cont | 63200 GS- Purchasing | 63300 GS-Fac Svcs | 64000 Human Resources | 65000 Treasurer |
|-----------------------|--------------------|-------------------------|----------------------|--------------------------|--------------------|
| 00001 Eq Use Allow | | | | | |
| 00002 Str Use Allow | | | | | |
| 12000 Cnty Exec | 29,011 | 3,932 | 232,607 | 44,879 | 1,376 |
| 13000 Cnty Counsel | 43,597 | 1,568 | 164,253 | 70,277 | 1,432 |
| 52100 Land Maint | 165,446 | 49,414 | 135,195 | 105,748 | 4,140 |
| 61000 Aud-Cont | (7,681,419) | 4,436 | 236,797 | 73,334 | 1,744 |
| 63200 GS-Purchasing | 8,097 | (1,122,721) | 88,783 | 7,575 | 315 |
| 63300 GS-Fac Svcs | 98,569 | 52,835 | (10,621,015) | 35,826 | 5,218 |
| 64000 Human Resources | 33,608 | 16,985 | 42,203 | (4,584,805) | 1,422 |
| 65000 Treasurer | 64,058 | 6,995 | 304,125 | 42,983 | (6,418,733) |
| 11000 BOS | 26,226 | 16,450 | 220,376 | 16,416 | 789 |
| 21100 DA | 135,412 | 20,108 | 142,937 | 116,114 | 6,178 |
| 21300 Child Supt Srvc | 72,353 | 15,027 | 2,246 | 83,994 | 3,078 |
| 22100 Prob Svcs | 207,797 | 26,013 | 307,006 | 268,897 | 601,251 |
| 22200 Prob Inst | 138,623 | 21,151 | 607,167 | 154,372 | 5,342 |
| 23000 Pub Defend | 62,176 | 15,145 | 70,224 | 72,813 | 156,273 |
| 25000 Court Ops | 327 | 27,719 | 1,015,834 | 1,249 | |
| 25001 Grand Jury | 6,177 | 4,635 | 3,374 | | 508 |
| 25002 Ct 0069 Svcs | 23,751 | 1,106 | 2,247 | | 92 |
| 25003 Ct 5901 Svcs | 3,178 | 1,558 | | | |
| 31100 Fire | 309,596 | 38,511 | 367,300 | 220,130 | 10,890 |
| 32100 Sher-Coroner | 512,191 | 46,507 | 304,457 | 434,355 | 13,825 |
| 32200 Sher-Custody | 237,641 | 8,461 | 1,160,399 | 236,295 | 8,942 |
| 32230 Inmate Welfare | 13,599 | 2,027 | | 9,174 | 464 |
| 41100 PHD | 531,283 | 96,443 | 883,394 | 593,023 | 181,095 |
| 41201 PHD-CHIP | 1,586 | 550 | | | 8 |
| 41212 PHD-EMS | 14,819 | 5,081 | 23,629 | 6,022 | 596 |
| 41400 PHD-HS | 9,842 | 9,348 | 13,677 | 2,017 | 441 |
| 41500 PHD-EHS | 34,637 | 5,359 | 23,605 | 19,979 | 1,131 |
| 41540 PHD-AS | 81,580 | 13,105 | 116,884 | 21,100 | 1,291 |
| 41814 PHD-TSAC | 2,812 | 3,024 | | | 31 |
| 43000 ADMHS | 317,659 | 53,075 | 154,066 | 231,573 | 10,475 |
| 43100 ADMHS-MHSA | 41,916 | 2,935 | | 22,486 | 923 |
| 43200 ADMHS-ADP | 43,601 | 13,228 | 34,234 | 32,272 | 2,021 |
| 44000 Soc Svcs | 521,953 | 78,436 | 95,653 | 630,115 | 160,794 |
| 44001 IHSS | 7,828 | 3,024 | | 13,751 | 284 |
| 51000 Ag Comm | 32,790 | 15,907 | 39,789 | 42,049 | 1,383 |
| 52371 PLCFD | 182 | | | | |
| 53100 P&D | 131,661 | 10,774 | 64,351 | 114,943 | 4,615 |
| 53460 990-RDA IV | 37,195 | 3,849 | | | 141 |
| 53500 P&D-Energy | 17,733 | 2,231 | 44,587 | 9,685 | 616 |
| 53600 P&D-B&S | 58,801 | 10,204 | 28,279 | 33,797 | 1,394 |
| 53641 P&D-Oil | 2,822 | 3,888 | | 1,947 | 75 |

County of Santa Barbara
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For Use in Fiscal Year 2009-2010
Detail of Allocated Costs

| | Total Allocated | 00001 Eq Use Allow | 00002 Str Use Allow | 12000 Cnty Exec | 13000 Cnty Counsel | 52100 Land Maint |
|-----------------------|-----------------|-----------------------|------------------------|--------------------|-----------------------|---------------------|
| 54100 PW-Admin | 187,360 | 17,802 | 10,105 | 12,032 | 36,856 | 1,998 |
| 54210 PW-Roads | 842,338 | 455 | 13,112 | 84,472 | 96,209 | 2,593 |
| 54221 GS-Airports | 6,421 | | | | | |
| 54300 PW-Surveyor | 189,554 | 18,071 | 4,301 | 12,695 | 60,315 | 851 |
| 54410 PW-Flood | 347,078 | | | 24,544 | 50,055 | 2,095 |
| 54471 PW-Water | 55,704 | | 2,833 | 5,135 | 14,912 | 560 |
| 54478 PW-Proj Clnwtr | 4,621 | | | | | |
| 54500 PW-SWM | 443,143 | | | 54,494 | 30,527 | 1,270 |
| 54560 PW-Lag San | 97,291 | | | 10,255 | 16,532 | |
| 55000 HCD | 139,134 | 3,899 | 2,507 | 12,190 | 40,228 | 760 |
| 55200 HCD-AH | 4,147 | | | | 671 | |
| 55300 HCD-Home Prog | 8,868 | | | | 7,665 | |
| 55400 HCD-OCFD | 8,433 | | | 7,702 | | |
| 55600 HCD-CDBG | 8,565 | | | | 7,261 | |
| 62000 Clk-Rec-Assr | 1,666,679 | 192,547 | 176,997 | 73,681 | 309,277 | 65,969 |
| 63100 GS-Admin | 224,422 | 21,455 | 28,474 | 17,804 | 17,906 | 2,212 |
| 63410 GS-Med Mal | 888 | | | | (772) | |
| 63420 GS-Work Comp | (8,705) | | 308 | 8,678 | (75,134) | 94 |
| 63430 GS-Liability | (37,907) | | | 2,563 | (55,758) | |
| 63500 ITD-Comm | 78,187 | | 3,490 | 7,276 | | 3,160 |
| 63600 GS-Veh Ops | 220,770 | | 7,449 | 10,477 | | 265 |
| 63700 ITD-ITS | 437,514 | | 20,213 | 70,369 | | 5,800 |
| 63800 GS-Utilities | 50,973 | | | 209 | | |
| 64332 HR-Unemp SI | 837 | | | | | |
| 64333 HR-Dent SI | 8,485 | | | | | |
| 80100 Law Library | 15,383 | | | | | |
| 81000 SBC Retirement | 58,953 | | | | 8,607 | |
| 81500 LAFCO | 8,623 | | 639 | | (359) | 126 |
| 83260 Carp Cem Dist | 26,598 | | | | | |
| 83270 Goleta Cem Dist | 12,747 | | | | | |
| 83280 Guadalupe Cem D | 7,168 | | | | | |
| 83290 Lompoc Cem Dist | 41,690 | | | | | |
| 83300 LA Cem Dist | 14,503 | | | | | |
| 83310 Oak Hill Cem D | 8,921 | | | | | |
| 83320 SM Cem Dist | 11,129 | | | | | |
| 83465 Casmalia CSD | 11,623 | | | | | |
| 83630 CSFPD | 57,665 | | | | | |
| 83650 MFPD | 35,199 | | | | | |
| 84160 MVMD | 8,429 | | | | | |
| 84400 CVRD | 31,151 | | | | | |
| 84500 CRCD | 22,640 | | | | | |
| 85100 IVRPD | 22,147 | | | | 561 | |
| 85215 Summ San Dist | 352 | | | | | |

County of Santa Barbara
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For Use in Fiscal Year 2009-2010
Detail of Allocated Costs

| | 61000 Aud- Cont | 63200 GS- Purchasing | 63300 GS-Fac Svcs | 64000 Human Resources | 65000 Treasurer |
|-----------------------|--------------------|-------------------------|----------------------|--------------------------|--------------------|
| 54100 PW-Admin | 25,381 | 7,885 | 35,183 | 39,233 | 886 |
| 54210 PW-Roads | 196,769 | 61,049 | 276,851 | 105,121 | 5,706 |
| 54221 GS-Airports | 2,347 | 31 | 4,025 | | 17 |
| 54300 PW-Surveyor | 26,015 | 3,927 | 18,085 | 44,780 | 515 |
| 54410 PW-Flood | 87,565 | 23,910 | 132,305 | 24,499 | 2,106 |
| 54471 PW-Water | 10,417 | 8,754 | 7,463 | 5,259 | 371 |
| 54478 PW-Proj Clnwtr | 2,944 | 1,314 | | 300 | 63 |
| 54500 PW-SWM | 126,254 | 55,008 | 98,644 | 72,745 | 4,201 |
| 54560 PW-Lag San | 27,681 | 20,204 | 5,594 | 15,938 | 1,087 |
| 55000 HCD | 19,337 | 7,084 | 43,022 | 9,274 | 833 |
| 55200 HCD-AH | 2,341 | 1,008 | | | 127 |
| 55300 HCD-Home Prog | 1,181 | | | | 22 |
| 55400 HCD-OCFD | 456 | 275 | | | |
| 55600 HCD-CDBG | 1,303 | | | | |
| 62000 Clk-Rec-Assr | 140,022 | 30,131 | 548,494 | 123,487 | 6,075 |
| 63100 GS-Admin | 23,719 | 17,631 | 54,113 | 40,066 | 1,042 |
| 63410 GS-Med Mal | 1,657 | | | | 3 |
| 63420 GS-Work Comp | 23,028 | 4,755 | 4,126 | 8,524 | 16,918 |
| 63430 GS-Liability | 9,784 | 3,472 | | 1,862 | 171 |
| 63500 ITD-Comm | 22,611 | 7,871 | 24,950 | 8,216 | 614 |
| 63600 GS-Veh Ops | 42,741 | 15,936 | 130,175 | 11,774 | 1,955 |
| 63700 ITD-ITS | 55,482 | 17,982 | 239,066 | 26,984 | 1,618 |
| 63800 GS-Utilities | 44,956 | | | 147 | 5,660 |
| 64332 HR-Unemp SI | 90 | | | 747 | |
| 64333 HR-Dent SI | 1,297 | | | 982 | 6,206 |
| 80100 Law Library | 7,943 | 6,874 | | | 565 |
| 81000 SBC Retirement | 39,450 | 3,472 | | 4,282 | 3,142 |
| 81500 LAFCO | 6,354 | | 1,538 | | 324 |
| 83260 Carp Cem Dist | 26,598 | | | | |
| 83270 Goleta Cem Dist | 12,604 | | | | 143 |
| 83280 Guadalupe Cem D | 7,168 | | | | |
| 83290 Lompoc Cem Dist | 41,564 | | | | 126 |
| 83300 LA Cem Dist | 14,503 | | | | |
| 83310 Oak Hill Cem D | 8,921 | | | | |
| 83320 SM Cem Dist | 11,129 | | | | |
| 83465 Casmalia CSD | 11,623 | | | | |
| 83630 CSFPD | 56,884 | | | | 781 |
| 83650 MFPD | 35,199 | | | | |
| 84160 MVMD | 7,803 | | | | 626 |
| 84400 CVRD | 30,822 | | | | 329 |
| 84500 CRCDD | 22,640 | | | | |
| 85100 IVRPD | 21,021 | | | | 565 |
| 85215 Summ San Dist | 352 | | | | |

County of Santa Barbara
OMB Circular A-87 Cost Allocation Plan
For Use in Fiscal Year 2009-2010
Detail of Allocated Costs

| | Total Allocated | 00001 Eq Use Allow | 00002 Str Use Allow | 12000 Cnty Exec | 13000 Cnty Counsel | 52100 Land Maint |
|-------------------|-------------------|-----------------------|------------------------|--------------------|-----------------------|---------------------|
| 85700 SMVWCD | 1,426 | | | | | |
| 86100 SBCAG | 41,083 | | | | 6,536 | |
| 87100 APCD | 42,085 | | | | (7,978) | |
| 90901 990 Prop 10 | 139,805 | | 28,190 | 21,607 | (641) | 1,840 |
| 99000 Dept 990 | 176,748 | 64,216 | | 22,609 | | |
| 99999 Other | 1,627,617 | 2,299 | 295,849 | 181,332 | 4,232 | 2,938 |
| Direct Billed | 6,314,913 | | | | 4,170,880 | |
| Unallocated | 18,293,875 | | | 1,562,529 | 34,797 | 10,287,439 |
| Total | 55,369,766 | 0 | 0 | 0 | 0 | 0 |

County of Santa Barbara
OMB Circular A-87 Cost Allocation Plan
For Use in Fiscal Year 2009-2010
Detail of Allocated Costs

| | 61000 Aud- Cont | 63200 GS- Purchasing | 63300 GS-Fac Svcs | 64000 Human Resources | 65000 Treasurer | |
|-------------------|--------------------|-------------------------|----------------------|--------------------------|--------------------|----------|
| 85700 SMVWCD | 1,426 | | | | | |
| 86100 SBCAG | 29,319 | 3,472 | 372 | | 1,384 | |
| 87100 APCD | 31,198 | 12,178 | 3,332 | 2,009 | 1,346 | |
| 90901 990 Prop 10 | 41,087 | 21,353 | 11,714 | 13,278 | 1,377 | |
| 99000 Dept 990 | 43,837 | 12,500 | 1,384 | 31,090 | 1,112 | |
| 99999 Other | 857,664 | 54,707 | 53,703 | (9,026) | 183,918 | |
| Direct Billed | 30,010 | | 1,959,957 | 154,066 | | |
| Unallocated | 1,306,790 | 8,893 | 37,242 | 79,978 | 4,976,206 | |
| Total | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |

County of Santa Barbara
OMB Circular A-87 Cost Allocation Plan For Use in Fiscal Year 2009-2010
Summary of Allocated Costs

| | Total Expenditures | Deductions and Cost Adjustments | Total Allocated |
|-----------------------|-----------------------|------------------------------------|--------------------|
| 00001 Eq Use Allow | 1,238,788 | | |
| 00002 Str Use Allow | 3,904,321 | | |
| 12000 Cnty Exec | 3,863,387 | 754,689 | |
| 13000 Cnty Counsel | 7,143,122 | (200,946) | |
| 52100 Land Maint | 10,265,857 | (43,960) | |
| 61000 Aud-Cont | 6,992,169 | 168,527 | |
| 63200 GS-Purchasing | 1,043,246 | (41,438) | |
| 63300 GS-Fac Svcs | 11,261,075 | (1,097,777) | |
| 64000 Human Resources | 4,775,850 | (441,480) | |
| 65000 Treasurer | 5,849,243 | (64,907) | |
| 11000 BOS | | | 425,910 |
| 21100 DA | | | 736,839 |
| 21300 Child Supt Srvc | | | 234,532 |
| 22100 Prob Svcs | | | 1,836,361 |
| 22200 Prob Inst | | | 1,315,446 |
| 23000 Pub Defend | | | 570,107 |
| 25000 Court Ops | | | 1,471,352 |
| 25001 Grand Jury | | | 40,941 |
| 25002 Ct 0069 Svs | | | 125,301 |
| 25003 Ct 5901 Svs | | | 4,736 |
| 31100 Fire | | | 1,399,615 |
| 32100 Sher-Coroner | | | 2,572,401 |
| 32200 Sher-Custody | | | 2,419,114 |
| 32230 Inmate Welfare | | | 30,062 |
| 41100 PHD | | | 3,009,362 |
| 41201 PHD-CHIP | | | 2,144 |
| 41212 PHD-EMS | | | 66,783 |
| 41400 PHD-HS | | | 40,434 |
| 41500 PHD-EHS | | | 134,133 |
| 41540 PHD-AS | | | 294,052 |
| 41814 PHD-TSAC | | | 6,809 |
| 43000 ADMHS | | | 1,127,454 |
| 43100 ADMHS-MHSA | | | 92,912 |
| 43200 ADMHS-ADP | | | 150,025 |
| 44000 Soc Svcs | | | 2,996,906 |
| 44001 IHSS | | | 32,393 |
| 51000 Ag Comm | | | 244,638 |
| 52371 PLCFD | | | 9,303 |
| 53100 P&D | | | 1,494,742 |
| 53460 990-RDA IV | | | 132,522 |
| 53500 P&D-Energy | | | 104,095 |
| 53600 P&D-B&S | | | 221,011 |
| 53641 P&D-Oil | | | 10,058 |
| 54100 PW-Admin | | | 187,360 |

County of Santa Barbara
OMB Circular A-87 Cost Allocation Plan For Use in Fiscal Year 2009-2010
Summary of Allocated Costs

| | Total Expenditures | Deductions and Cost Adjustments | Total Allocated |
|-----------------------|-----------------------|------------------------------------|--------------------|
| 54210 PW-Roads | | | 842,338 |
| 54221 GS-Airports | | | 6,421 |
| 54300 PW-Surveyor | | | 189,554 |
| 54410 PW-Flood | | | 347,078 |
| 54471 PW-Water | | | 55,704 |
| 54478 PW-Proj Clnwtr | | | 4,621 |
| 54500 PW-SWM | | | 443,143 |
| 54560 PW-Lag San | | | 97,291 |
| 55000 HCD | | | 139,134 |
| 55200 HCD-AH | | | 4,147 |
| 55300 HCD-Home Prog | | | 8,868 |
| 55400 HCD-OCFD | | | 8,433 |
| 55600 HCD-CDBG | | | 8,565 |
| 62000 Clk-Rec-Assr | | | 1,666,679 |
| 63100 GS-Admin | | | 224,422 |
| 63410 GS-Med Mal | | | 888 |
| 63420 GS-Work Comp | | | (8,705) |
| 63430 GS-Liability | | | (37,907) |
| 63500 ITD-Comm | | | 78,187 |
| 63600 GS-Veh Ops | | | 220,770 |
| 63700 ITD-ITS | | | 437,514 |
| 63800 GS-Utilities | | | 50,973 |
| 64332 HR-Unemp SI | | | 837 |
| 64333 HR-Dent SI | | | 8,485 |
| 80100 Law Library | | | 15,383 |
| 81000 SBC Retirement | | | 58,953 |
| 81500 LAFCO | | | 8,623 |
| 83260 Carp Cem Dist | | | 26,598 |
| 83270 Goleta Cem Dist | | | 12,747 |
| 83280 Guadalupe Cem D | | | 7,168 |
| 83290 Lompoc Cem Dist | | | 41,690 |
| 83300 LA Cem Dist | | | 14,503 |
| 83310 Oak Hill Cem D | | | 8,921 |
| 83320 SM Cem Dist | | | 11,129 |
| 83465 Casmalia CSD | | | 11,623 |
| 83630 CSFPD | | | 57,665 |
| 83650 MFPD | | | 35,199 |
| 84160 MVMD | | | 8,429 |
| 84400 CVRD | | | 31,151 |
| 84500 CRCO | | | 22,640 |
| 85100 IVRPD | | | 22,147 |
| 85215 Summ San Dist | | | 352 |
| 85700 SMVWCD | | | 1,426 |
| 86100 SBCAG | | | 41,083 |

County of Santa Barbara
OMB Circular A-87 Cost Allocation Plan For Use in Fiscal Year 2009-2010
Summary of Allocated Costs

| | Total Expenditures | Deductions and Cost Adjustments | Total Allocated |
|-------------------|-------------------------------|--|----------------------------|
| 87100 APCD | | | 42,085 |
| 90901 990 Prop 10 | | | 139,805 |
| 99000 Dept 990 | | | 176,748 |
| 99999 Other | | | 1,627,617 |
| Direct Billed | | | 6,314,913 |
| Unallocated | | | 18,293,875 |
| Total | <u>56,337,059</u> | <u>(967,293)</u> | <u>55,369,766</u> |

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County of Santa Barbara
OMB Circular A-87 Cost Allocation Plan For Use in Fiscal Year 2009-2010
Summary of Allocation Basis

| Department and Function | Basis of Allocation | Source |
|--------------------------------|---|---------------------------------|
| 00001 Equipment Use Allowance | | |
| 02 Equipment Use Allowance | Value of Fixed Assets in system; 6.67% | Capital Asset Mgmt System |
| 03 Depreciation - Computers, 3 | Value of Fixed Assets in system; 3 yr SL | Capital Asset Mgmt System |
| 04 Depreciation - Computers, 5 | Value of Fixed Assets in system; 5 yr SL | Capital Asset Mgmt System |
| 00002 Structure Use Allowance | | |
| 02 Structure Use Allowance | 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 & Admin | Function Salaries & Benefits | FIN Expenditure Ledger |
| 02 Direct Identify | Direct charges assigned in FIN | 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 & Admin | Function Salaries & Benefits | FIN Expenditure Ledger |
| 02 Legal Services | Direct charges assigned in FIN | FIN Expenditure Ledger |
| 99 General Government | Not Allocated | |
| 52100 Landscape Maintenance | | |
| 01 General & Admin | Function Salaries & Benefits | FIN Expenditure Ledger |
| 02 Bldg Landscape | Square feet occupied per bldg landscape costs | G/S Bldg Square Footage Databa |
| 03 Direct Identify | Direct charges assigned in FIN | FIN Expenditure Ledger |
| 99 General Government | Not Allocated | |
| 61000 Auditor-Controller | | |
| 01 General & 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 Fixed 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 |
| 10 Payroll | Average number of employees - all users | FIN Labor Transaction Ledger |
| 99 General Government | Not Allocated | |

County of Santa Barbara
OMB Circular A-87 Cost Allocation Plan For Use in Fiscal Year 2009-2010
Summary of Allocation Basis

| Department and Function | Basis of Allocation | Source |
|--|---|---------------------------------|
| 63200 General Services-Purchasing | | |
| 01 General & Admin | Function Salaries & Benefits | FIN Expenditure Ledger |
| 02 Surplus Property | Number of 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 Reg |
| 99 General Government | Not Allocated | |
| 63300 General Services-Facilities Services | | |
| 01 General & Admin | Function Salaries & Benefits | FIN Expenditure Ledger |
| 02 Building Maintenance | Square feet occupied per bldg maint costs | G/S Bldg Square Footage Databa |
| 03 Building Utilities | Square feet occupied per bldg utility 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 |
| 99 General Government | Not Allocated | |
| 64000 Human Resources | | |
| 01 General & 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 |
| 04 Health Ins (not SI) | Average number of enrolled employees | PAY+ Payroll System |
| 05 Dental Ins (not SI) | Average number of enrolled employees | PAY+ Payroll System |
| 08 Dental Self Insurance | 100% to Dental SI Fund | Calculated by Personnel |
| 09 Unemployment Self Ins | 100% to Unemployment SI Fund | Calculated by Personnel |
| 10 Employee University | Total course charges | EU Database |
| 99 General Government | Not Allocated | |
| 65000 Treasurer | | |
| 01 General & Admin | Function Salaries & Benefits | FIN Expenditure Ledger |
| 03 Central Collections | Seconds logged per client & dollars collected | Treasurer CUBS System |
| 05 Bank Charges | Activity charges per quantity of transactions | FIN Expenditure Ledger |
| 07 Deferred Compensation | Average number of contributing employees | Pay+ Payroll System |
| 99 General Government | Not Allocated | |

**OMB Circular A-87 Cost Allocation Plan For Use in Fiscal Year 2009-2010
Adjustments Breakout for Roll-Forward**

| Cost Center | Function | Cost Plan Unit | Adjustment | Roll-Forward |
|--|-------------------------|-----------------------|-------------------|---------------------|
| ADJUSTMENT 1 | | | | |
| The Trial Court Funds ceased to use the County's central support services at the end of fiscal year 06-07; this adjustment reduces the Financial Accounting, Customer Support, Mail Courier, Procurement, Employee University, and Bank Charges allocation to zero. | | | | |
| 61000 Aud-Cont | 02 Direct Identify | 25003 Ct 5901 Svs | 348 | Do not include |
| 61000 Aud-Cont | 05 Financial Accounting | 25000 Court Ops | (655) | Do not include |
| 61000 Aud-Cont | 05 Financial Accounting | 25003 Ct 5901 Svs | 60,780 | Do not include |
| 61000 Aud-Cont | 06 Customer Support | 25003 Ct 5901 Svs | 1,011 | Do not include |
| 63200 GS-Purchasing | 03 Mail Courier | 25000 Court Ops | (35,056) | Do not include |
| 63200 GS-Purchasing | 07 Procurement | 25000 Court Ops | (4,448) | Do not include |
| 64000 Human Resources | 05 Dental Ins (not SI) | 25000 Court Ops | 974 | Do not include |
| 64000 Human Resources | 05 Dental Ins (not SI) | 25003 Ct 5901 Svs | 69 | Do not include |
| 64000 Human Resources | 10 Employee University | 25000 Court Ops | 178 | Do not include |
| 65000 Treasurer | 05 Bank Charges | 25003 Ct 5901 Svs | 826 | Do not include |
| Total Adjustment 1 | | | 24,028 | |
| ADJUSTMENT 2 | | | | |
| Beginning fiscal year 07-08, the County established an Internal Service Fund for charging out utility costs (electric, gas, water/sewer, trash) to departments/funds. However, some utility related charges, such as sub-metering equipment and related data processing service charges were allocated by the plan. This adjustment reduces the utilities use-year allocation to zero. | | | | |
| 63300 GS-Fac Svcs | 03 Building Utilities | 21100 DA | 449 | Do not include |
| 63300 GS-Fac Svcs | 03 Building Utilities | 25000 Court Ops | 461 | Do not include |
| 63300 GS-Fac Svcs | 03 Building Utilities | 31100 Fire | (16) | Do not include |
| 63300 GS-Fac Svcs | 03 Building Utilities | 32100 Sher-Coroner | (12,739) | Do not include |
| 63300 GS-Fac Svcs | 03 Building Utilities | 32200 Sher-Custody | (47,028) | Do not include |
| 63300 GS-Fac Svcs | 03 Building Utilities | 41100 PHD | (39,634) | Do not include |
| 63300 GS-Fac Svcs | 03 Building Utilities | 41212 PHD-EMS | (2,049) | Do not include |
| 63300 GS-Fac Svcs | 03 Building Utilities | 41400 PHD-HS | (1,186) | Do not include |
| 63300 GS-Fac Svcs | 03 Building Utilities | 41500 PHD-EHS | (2,464) | Do not include |
| 63300 GS-Fac Svcs | 03 Building Utilities | 41540 PHD-AS | 1,753 | Do not include |
| 63300 GS-Fac Svcs | 03 Building Utilities | 43000 ADMHS | (9,339) | Do not include |
| 63300 GS-Fac Svcs | 03 Building Utilities | 43200 ADMHS-ADP | (1,484) | Do not include |
| 63300 GS-Fac Svcs | 03 Building Utilities | 51000 Ag Comm | (2,792) | Do not include |
| 63300 GS-Fac Svcs | 03 Building Utilities | 63500 ITD-Comm | (144) | Do not include |
| 63300 GS-Fac Svcs | 03 Building Utilities | 63700 ITD-ITS | (3) | Do not include |
| 63300 GS-Fac Svcs | 03 Building Utilities | 90901 990 Prop 10 | (353) | Do not include |
| Total Adjustment 2 | | | (116,568) | |

County of Santa Barbara
OMB Circular A-87 Cost Allocation Plan For Use in Fiscal Year 2009-2010
Adjustments Breakout for Roll-Forward

| Cost Center | Function | Cost Plan Unit | Adjustment | Roll-Forward |
|---|--------------------|-----------------------|-------------------|---------------------|
| ADJUSTMENT 3 | | | | |
| County Executive Office, County Counsel, and Auditor Controller's Office will begin direct billing IVRDA in FY 08-09; this adjustment reduces the use year portion of the allocation to zero. | | | | |
| 12000 Cnty Exec | 02 Direct Identify | 53460 990-RDA IV | (20,305) | Include |
| 13000 Cnty Counsel | 02 Legal Services | 53460 990-RDA IV | (71,032) | Include |
| 61000 Aud-Cont | 02 Direct Identify | 53460 990-RDA IV | (30,395) | Include |
| Total Adjustment 3 | | | (121,733) | |
| TOTAL ALL ADJUSTMENTS | | | (214,273) | |

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Santa Barbara County
County-wide Cost Allocation Plan

EQUIPMENT USE
ALLOCATION DETAIL



County of Santa Barbara
OMB Circular A-87 Cost Allocation Plan For Use in Fiscal Year 2009-2010

Schedule 01.100

Equipment Use
[Cost Plan Unit 00001]

Equipment The County depreciates computer equipment over 3 or 5 years using the straight-line method with no salvage value and uses an annual use allowance of 6.67% on acquisition costs of all other equipment. The Auditor-Controller's computerized "Capital Asset Management System", which tracks equipment type, purchases, dispositions and transfers by fund and department, provides the equipment costs. The plan excludes from the cost base, 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 assets costs for programs 5100 and 5200 in their Treasurer fees, therefore the plan does not allocate any depreciation or use allowance for this equipment.

The County recovers CPU 53500 P&D Energy equipment costs using a 5-year straight line depreciation charge incorporated into user fees; the plan allocates no depreciation or use allowance for this equipment

The County purchases CPU 44000 Social Services equipment costs with a combination of Federal, State and County funds. The Plan allocates no depreciation or use allowance except for \$667,231 of modular furniture, which was purchased entirely with County funds.

The State reimburses CPU 21300 Child Support Services equipment costs; the plan allocates no depreciation or use allowance.

The plan allocates depreciation and equipment use allowance to departments based on the cost of equipment used by that department.

This table shows the calculation of Depreciation and Use Allowance charges for fixed assets purchased with general fund monies.

Function 02 – Equipment Use Allowance

| | |
|--------------------|-------------------|
| Equipment Cost | \$ 20,488,225 |
| Excluded Costs | (6,460,113) |
| Adjusted Cost Base | <u>14,028,112</u> |
| Use Allowance | \$ 935,675 |

Function 03 – 3-Year Computer Equipment

| | |
|--------------------|----------|
| Equipment Cost | \$ 0 |
| Excluded Cost | 0 |
| Adjusted Cost Base | <u>0</u> |
| Depreciation | \$ 0 |

Function 04 – 5-Year Computer Equipment

| | |
|--------------------|------------------|
| Equipment Cost | \$ 1,739,819 |
| Excluded Cost | (224,252) |
| Adjusted Cost Base | <u>1,515,567</u> |
| Depreciation | \$ 303,113 |

County of Santa Barbara
OMB Circular A-87 Cost Allocation Plan
For Use in Fiscal Year 2009-2010
Costs to be allocated for 00001 Equipment Use Allowance

| | First Allocation | Second Allocation | Total |
|--|-----------------------------|------------------------------|-------------------------|
| <u>Departmental Expenditures:</u> | | | |
| Equipment Use Allowance | 935,675 | | 935,675 |
| Depreciation - Computers, 5 yr | 303,113 | | 303,113 |
| Total Departmental Expenditures | <u>1,238,788</u> | <u>0</u> | <u>1,238,788</u> |
| Total to be Allocated | <u><u>1,238,788</u></u> | <u><u>0</u></u> | <u><u>1,238,788</u></u> |

County of Santa Barbara
OMB Circular A-87 Cost Allocation Plan
For Use in Fiscal Year 2009-2010
Functional Costs for 00001 Equipment Use Allowance

| | Total | Equipment Use Allowance | Depreciation - Computers, 5 yr | | | |
|-----------------------------------|------------------|----------------------------|-----------------------------------|-------------------|-------------------|-------------------|
| <hr/> | | | | | | |
| <u>Departmental Expenditures:</u> | | | | | | |
| Equipment Use Allowance | 935,675 | 935,675 | | | | |
| Depreciation - Computers, 5 y | 303,113 | <u> </u> | 303,113 | <u> </u> | <u> </u> | <u> </u> |
| Total Expenditures | <u>1,238,788</u> | <u>935,675</u> | <u>303,113</u> | <u> </u> | <u> </u> | <u> </u> |

County of Santa Barbara
OMB Circular A-87 Cost Allocation Plan
For Use in Fiscal Year 2009-2010
00001 Equipment Use Allowance
Detail Allocation for 02 Equipment Use Allowance

| | Allocation Units (A) | Allocated Percent | Gross Allocated | Direct Billed | First Allocation | Second Allocation | Total Allocated |
|-----------------------------|-------------------------|----------------------|--------------------|------------------|---------------------|----------------------|--------------------|
| 12000 Cnty Exec | 24,870 | 0.177% | 1,659 | | 1,659 | | 1,659 |
| 13000 Cnty Counsel | 25,087 | 0.179% | 1,673 | | 1,673 | | 1,673 |
| 52100 Land Maint | 951,335 | 6.782% | 63,454 | | 63,454 | | 63,454 |
| 61000 Aud-Cont | 496,725 | 3.541% | 33,132 | | 33,132 | | 33,132 |
| 63200 GS-Purchasing | 7,629 | 0.054% | 509 | | 509 | | 509 |
| 63300 GS-Fac Svcs | 400,843 | 2.857% | 26,736 | | 26,736 | | 26,736 |
| 64000 Human Resource | 184,530 | 1.315% | 12,308 | | 12,308 | | 12,308 |
| 65000 Treasurer | 49,788 | 0.355% | 3,321 | | 3,321 | | 3,321 |
| Cost Center Subtotal | 2,140,807 | 15.261% | 142,792 | | 142,792 | | 142,792 |
| 11000 BOS | 13,658 | 0.097% | 911 | | 911 | | 911 |
| 21100 DA | 146,315 | 1.043% | 9,759 | | 9,759 | | 9,759 |
| 22100 Prob Svcs | 272,839 | 1.945% | 18,198 | | 18,198 | | 18,198 |
| 22200 Prob Inst | 115,162 | 0.821% | 7,681 | | 7,681 | | 7,681 |
| 23000 Pub Defend | 51,388 | 0.366% | 3,428 | | 3,428 | | 3,428 |
| 31100 Fire | 90,035 | 0.642% | 6,005 | | 6,005 | | 6,005 |
| 32100 Sher-Coroner | 6,968,448 | 49.675% | 464,795 | | 464,795 | | 464,795 |
| 32200 Sher-Custody | 981,362 | 6.996% | 65,457 | | 65,457 | | 65,457 |
| 41100 PHD | 53,627 | 0.382% | 3,577 | | 3,577 | | 3,577 |
| 41540 PHD-AS | 16,089 | 0.115% | 1,073 | | 1,073 | | 1,073 |
| 51000 Ag Comm | 166,543 | 1.187% | 11,108 | | 11,108 | | 11,108 |
| 53100 P&D | 64,356 | 0.459% | 4,293 | | 4,293 | | 4,293 |
| 53500 P&D-Energy | 77,821 | 0.555% | 5,191 | | 5,191 | | 5,191 |
| 53600 P&D-B&S | 46,170 | 0.329% | 3,080 | | 3,080 | | 3,080 |
| 54100 PW-Admin | 77,622 | 0.553% | 5,177 | | 5,177 | | 5,177 |
| 54210 PW-Roads | 6,829 | 0.049% | 455 | | 455 | | 455 |
| 54300 PW-Surveyor | 243,731 | 1.737% | 16,257 | | 16,257 | | 16,257 |
| 55000 HCD | 58,458 | 0.417% | 3,899 | | 3,899 | | 3,899 |
| 62000 Clk-Rec-Assr | 2,049,792 | 14.612% | 136,721 | | 136,721 | | 136,721 |
| 63100 GS-Admin | 275,066 | 1.961% | 18,347 | | 18,347 | | 18,347 |
| 99000 Dept 990 | 77,531 | 0.553% | 5,171 | | 5,171 | | 5,171 |
| 99999 Other | 34,464 | 0.246% | 2,299 | | 2,299 | | 2,299 |
| Subtotal | 14,028,112 | 100.000% | 935,675 | | 935,675 | | 935,675 |
| Direct Billed | | | | | | | |
| Total Allocated | 14,028,112 | 100.000% | 935,675 | | 935,675 | | 935,675 |

Allocation Basis: Value of Fixed Assets in system; 6.67%

Source: Capital Asset Mgmt System

County of Santa Barbara
OMB Circular A-87 Cost Allocation Plan
For Use in Fiscal Year 2009-2010
00001 Equipment Use Allowance

Detail Allocation for 04 Depreciation - Computers, 5 yr

| | Allocation Units (A) | Allocated Percent | Gross Allocated | Direct Billed | First Allocation | Second Allocation | Total Allocated |
|-----------------------------|-------------------------|----------------------|--------------------|------------------|---------------------|----------------------|--------------------|
| 61000 Aud-Cont | 158,233 | 10.441% | 31,647 | | 31,647 | | 31,647 |
| 64000 Human Resource | 48,243 | 3.183% | 9,649 | | 9,649 | | 9,649 |
| 65000 Treasurer | 14,143 | 0.933% | 2,829 | | 2,829 | | 2,829 |
| Cost Center Subtotal | 220,619 | 14.557% | 44,124 | | 44,124 | | 44,124 |
| 21100 DA | 29,968 | 1.977% | 5,994 | | 5,994 | | 5,994 |
| 22100 Prob Svcs | 13,001 | 0.858% | 2,600 | | 2,600 | | 2,600 |
| 32100 Sher-Coroner | 418,787 | 27.632% | 83,757 | | 83,757 | | 83,757 |
| 51000 Ag Comm | 11,589 | 0.765% | 2,318 | | 2,318 | | 2,318 |
| 53100 P&D | 149,436 | 9.860% | 29,887 | | 29,887 | | 29,887 |
| 53600 P&D-B&S | 10,086 | 0.666% | 2,017 | | 2,017 | | 2,017 |
| 54100 PW-Admin | 63,123 | 4.165% | 12,625 | | 12,625 | | 12,625 |
| 54300 PW-Surveyor | 9,069 | 0.598% | 1,814 | | 1,814 | | 1,814 |
| 62000 Clk-Rec-Assr | 279,128 | 18.417% | 55,826 | | 55,826 | | 55,826 |
| 63100 GS-Admin | 15,540 | 1.025% | 3,108 | | 3,108 | | 3,108 |
| 99000 Dept 990 | 295,222 | 19.479% | 59,044 | | 59,044 | | 59,044 |
| Subtotal | 1,515,567 | 100.000% | 303,113 | | 303,113 | | 303,113 |
| Direct Billed | | | | | | | |
| Total Allocated | 1,515,567 | 100.000% | 303,113 | | 303,113 | | 303,113 |

Allocation Basis: Value of Fixed Assets in system; 5 yr SL

Source: Capital Asset Mgmt System

County of Santa Barbara
OMB Circular A-87 Cost Allocation Plan
For Use in Fiscal Year 2009-2010
Allocation Summary for 00001 Equipment Use Allowance

| | Total | Equipment Use Allowance | Depreciation - Computers, 5 yr | | | |
|------------------------|------------------|----------------------------|-----------------------------------|--|--|--|
| 11000 BOS | 911 | 911 | | | | |
| 12000 Cnty Exec | 1,659 | 1,659 | | | | |
| 13000 Cnty Counsel | 1,673 | 1,673 | | | | |
| 21100 DA | 15,753 | 9,759 | 5,994 | | | |
| 22100 Prob Svcs | 20,798 | 18,198 | 2,600 | | | |
| 22200 Prob Inst | 7,681 | 7,681 | | | | |
| 23000 Pub Defend | 3,428 | 3,428 | | | | |
| 31100 Fire | 6,005 | 6,005 | | | | |
| 32100 Sher-Coroner | 548,553 | 464,795 | 83,757 | | | |
| 32200 Sher-Custody | 65,457 | 65,457 | | | | |
| 41100 PHD | 3,577 | 3,577 | | | | |
| 41540 PHD-AS | 1,073 | 1,073 | | | | |
| 51000 Ag Comm | 13,426 | 11,108 | 2,318 | | | |
| 52100 Land Maint | 63,454 | 63,454 | | | | |
| 53100 P&D | 34,180 | 4,293 | 29,887 | | | |
| 53500 P&D-Energy | 5,191 | 5,191 | | | | |
| 53600 P&D-B&S | 5,097 | 3,080 | 2,017 | | | |
| 54100 PW-Admin | 17,802 | 5,177 | 12,625 | | | |
| 54210 PW-Roads | 455 | 455 | | | | |
| 54300 PW-Surveyor | 18,071 | 16,257 | 1,814 | | | |
| 55000 HCD | 3,899 | 3,899 | | | | |
| 61000 Aud-Cont | 64,778 | 33,132 | 31,647 | | | |
| 62000 Clk-Rec-Assr | 192,547 | 136,721 | 55,826 | | | |
| 63100 GS-Admin | 21,455 | 18,347 | 3,108 | | | |
| 63200 GS-Purchasing | 509 | 509 | | | | |
| 63300 GS-Fac Svcs | 26,736 | 26,736 | | | | |
| 64000 Human Resources | 21,957 | 12,308 | 9,649 | | | |
| 65000 Treasurer | 6,150 | 3,321 | 2,829 | | | |
| 99000 Dept 990 | 64,216 | 5,171 | 59,044 | | | |
| 99999 Other | 2,299 | 2,299 | | | | |
| Total Allocated | <u>1,238,788</u> | <u>935,675</u> | <u>303,113</u> | | | |

Santa Barbara County
County-wide Cost Allocation Plan

STRUCTURE USE
ALLOCATION DETAIL



County of Santa Barbara
OMB Circular A-87 Cost Allocation Plan For Use in Fiscal Year 2009-2010

Schedule 02.100

Structure Use
[Cost Plan Unit 00002]

Structures. The County uses an annual use allowance of 2% on structure costs and improvements in lieu of an established depreciation policy. The County records the original cost of structures and improvements in the Auditor-Controller's computerized "Capital Asset Management System". The Plan allocates building and grounds maintenance, utilities, janitorial, security, and other similar services by appropriate support center departments in forthcoming schedules.

The Plan uses State approved rental rates to recover costs for the Social Services Main Building (J02028) and Betteravia Building C (T02005), and a State-reviewed rental rate for the Casa Nueva Building (J02002).

The Plan allocates structure use allowance costs 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 per C.P.I.R. No. 15 (revised). Exhibit 8 also notes Federal or grant funding, capital investments by other funds, leases, and other exclusions.

County of Santa Barbara
OMB Circular A-87 Cost Allocation Plan
For Use in Fiscal Year 2009-2010
Costs to be allocated for 00002 Structure Use Allowance

| | First Allocation | Second Allocation | Total |
|--|-----------------------------|------------------------------|--------------|
| <u>Departmental Expenditures:</u> | | | |
| Structure Use Allowance | 2,654,026 | | 2,654,026 |
| Betteravia Rental Rate | 444,958 | | 444,958 |
| Social Services Main Rental Rate | 446,803 | | 446,803 |
| Casa Nueva Rental Rate | 358,534 | | 358,534 |
| Total Departmental Expenditures | 3,904,321 | 0 | 3,904,321 |
| Total to be Allocated | 3,904,321 | 0 | 3,904,321 |

County of Santa Barbara
OMB Circular A-87 Cost Allocation Plan
For Use in Fiscal Year 2009-2010
Functional Costs for 0002 Structure Use Allowance

| | Total | Structure Use Allowance | Betteravia Rental Rate | Social Services Rental Rate | Casa Nueva Rental Rate |
|-----------------------------------|------------------|-------------------------|------------------------|-----------------------------|------------------------|
| <hr/> | | | | | |
| <u>Departmental Expenditures:</u> | | | | | |
| Structure Use Allowance | 2,654,026 | 2,654,026 | | | |
| Betteravia Rental Rate | 444,958 | | 444,958 | | |
| Social Services Main Rental R | 446,803 | | | 446,803 | |
| Casa Nueva Rental Rate | 358,534 | | | | 358,534 |
| Total Expenditures | <u>3,904,321</u> | <u>2,654,026</u> | <u>444,958</u> | <u>446,803</u> | <u>358,534</u> |

County of Santa Barbara
OMB Circular A-87 Cost Allocation Plan
For Use in Fiscal Year 2009-2010
00002 Structure Use Allowance
Detail Allocation for 02 Structure Use Allowance

| | Allocation Units (A) | Allocated Percent | Gross Allocated | Direct Billed | First Allocation | Second Allocation | Total Allocated |
|-----------------------------|-------------------------|----------------------|--------------------|------------------|---------------------|----------------------|--------------------|
| 12000 Cnty Exec | 13,720 | 0.517% | 13,720 | | 13,720 | | 13,720 |
| 13000 Cnty Counsel | 12,310 | 0.464% | 12,310 | | 12,310 | | 12,310 |
| 52100 Land Maint | 45,727 | 1.723% | 45,727 | | 45,727 | | 45,727 |
| 61000 Aud-Cont | 17,501 | 0.659% | 17,501 | | 17,501 | | 17,501 |
| 63200 GS-Purchasing | 6,672 | 0.251% | 6,672 | | 6,672 | | 6,672 |
| 63300 GS-Fac Svcs | 73,765 | 2.779% | 73,765 | | 73,765 | | 73,765 |
| 64000 Human Resource | 27,480 | 1.035% | 27,480 | | 27,480 | | 27,480 |
| 65000 Treasurer | 19,819 | 0.747% | 19,819 | | 19,819 | | 19,819 |
| Cost Center Subtotal | 216,994 | 8.176% | 216,994 | | 216,994 | | 216,994 |
| 11000 BOS | 22,639 | 0.853% | 22,639 | | 22,639 | | 22,639 |
| 21100 DA | 166,049 | 6.257% | 166,049 | | 166,049 | | 166,049 |
| 22100 Prob Svcs | 130,378 | 4.912% | 130,378 | | 130,378 | | 130,378 |
| 22200 Prob Inst | 240,941 | 9.078% | 240,941 | | 240,941 | | 240,941 |
| 23000 Pub Defend | 39,018 | 1.470% | 39,018 | | 39,018 | | 39,018 |
| 25000 Court Ops | 311,466 | 11.736% | 311,466 | | 311,466 | | 311,466 |
| 25001 Grand Jury | 2,575 | 0.097% | 2,575 | | 2,575 | | 2,575 |
| 31100 Fire | 35,628 | 1.342% | 35,628 | | 35,628 | | 35,628 |
| 32100 Sher-Coroner | 178,204 | 6.714% | 178,204 | | 178,204 | | 178,204 |
| 32200 Sher-Custody | 415,359 | 15.650% | 415,359 | | 415,359 | | 415,359 |
| 41100 PHD | 297,307 | 11.202% | 297,307 | | 297,307 | | 297,307 |
| 41212 PHD-EMS | 1,823 | 0.069% | 1,823 | | 1,823 | | 1,823 |
| 41400 PHD-HS | 2,001 | 0.075% | 2,001 | | 2,001 | | 2,001 |
| 41540 PHD-AS | 28,244 | 1.064% | 28,244 | | 28,244 | | 28,244 |
| 43000 ADMHS | 109,389 | 4.122% | 109,389 | | 109,389 | | 109,389 |
| 43200 ADMHS-ADP | 2,641 | 0.100% | 2,641 | | 2,641 | | 2,641 |
| 44000 Soc Svcs | 66,621 | 2.510% | 66,621 | | 66,621 | | 66,621 |
| 51000 Ag Comm | 21,568 | 0.813% | 21,568 | | 21,568 | | 21,568 |
| 53100 P&D | 26,250 | 0.989% | 26,250 | | 26,250 | | 26,250 |
| 53500 P&D-Energy | 18,440 | 0.695% | 18,440 | | 18,440 | | 18,440 |
| 53600 P&D-B&S | 9,032 | 0.340% | 9,032 | | 9,032 | | 9,032 |
| 54100 PW-Admin | 10,105 | 0.381% | 10,105 | | 10,105 | | 10,105 |
| 54210 PW-Roads | 13,112 | 0.494% | 13,112 | | 13,112 | | 13,112 |
| 54300 PW-Surveyor | 4,301 | 0.162% | 4,301 | | 4,301 | | 4,301 |
| 54471 PW-Water | 2,833 | 0.107% | 2,833 | | 2,833 | | 2,833 |
| 55000 HCD | 2,507 | 0.094% | 2,507 | | 2,507 | | 2,507 |
| 62000 Clk-Rec-Assr | 176,997 | 6.669% | 176,997 | | 176,997 | | 176,997 |
| 63100 GS-Admin | 28,474 | 1.073% | 28,474 | | 28,474 | | 28,474 |
| 63420 GS-Work Comp | 308 | 0.012% | 308 | | 308 | | 308 |
| 63500 ITD-Comm | 3,490 | 0.131% | 3,490 | | 3,490 | | 3,490 |
| 63600 GS-Veh Ops | 7,449 | 0.281% | 7,449 | | 7,449 | | 7,449 |
| 63700 ITD-ITS | 19,949 | 0.752% | 19,949 | | 19,949 | | 19,949 |
| 81500 LAFCO | 639 | 0.024% | 639 | | 639 | | 639 |

County of Santa Barbara
OMB Circular A-87 Cost Allocation Plan
For Use in Fiscal Year 2009-2010
00002 Structure Use Allowance
Detail Allocation for 02 Structure Use Allowance

| | Allocation Units (A) | Allocated Percent | Gross Allocated | Direct Billed | First Allocation | Second Allocation | Total Allocated |
|------------------------|-------------------------|----------------------|--------------------|------------------|---------------------|----------------------|--------------------|
| 99999 Other | 41,298 | 1.556% | 41,298 | | 41,298 | | 41,298 |
| Subtotal | 2,654,026 | 100.000% | 2,654,026 | | 2,654,026 | | 2,654,026 |
| Direct Billed | | | | | | | |
| Total Allocated | 2,654,026 | 100.000% | 2,654,026 | | 2,654,026 | | 2,654,026 |

Allocation Basis: Square feet occupied per bldg costs
 Source: G/S Bldg Square Footage Database

County of Santa Barbara
OMB Circular A-87 Cost Allocation Plan
For Use in Fiscal Year 2009-2010
00002 Structure Use Allowance
Detail Allocation for 03 Betteravia Rental Rate

| | Allocation Units (A) | Allocated Percent | Gross Allocated | Direct Billed | First Allocation | Second Allocation | Total Allocated |
|-----------------------------|-------------------------|----------------------|--------------------|------------------|---------------------|----------------------|--------------------|
| 61000 Aud-Cont | 240 | 0.474% | 2,110 | | 2,110 | | 2,110 |
| 63300 GS-Fac Svcs | 1,596 | 3.154% | 14,033 | | 14,033 | | 14,033 |
| Cost Center Subtotal | 1,836 | 3.628% | 16,144 | | 16,144 | | 16,144 |
| 31100 Fire | 145 | 0.287% | 1,275 | | 1,275 | | 1,275 |
| 41100 PHD | 4,599 | 9.088% | 40,438 | | 40,438 | | 40,438 |
| 41500 PHD-EHS | 3,252 | 6.426% | 28,594 | | 28,594 | | 28,594 |
| 44000 Soc Svcs | 37,537 | 74.176% | 330,054 | | 330,054 | | 330,054 |
| 63700 ITD-ITS | 30 | 0.059% | 264 | | 264 | | 264 |
| 90901 990 Prop 10 | 3,206 | 6.335% | 28,190 | | 28,190 | | 28,190 |
| Subtotal | 50,605 | 100.000% | 444,958 | | 444,958 | | 444,958 |
| Direct Billed | | | | | | | |
| Total Allocated | 50,605 | 100.000% | 444,958 | | 444,958 | | 444,958 |

Allocation Basis: Square feet occupied per bldg
Source: G/S Bldg Square Footage Database

County of Santa Barbara
OMB Circular A-87 Cost Allocation Plan
For Use in Fiscal Year 2009-2010
00002 Structure Use Allowance
Detail Allocation for 04 Social Services Rental Rate

| | Allocation Units (A) | Allocated Percent | Gross Allocated | Direct Billed | First Allocation | Second Allocation | Total Allocated |
|------------------------|-------------------------|----------------------|--------------------|------------------|---------------------|----------------------|--------------------|
| 44000 Soc Svcs | 53,420 | 100.000% | 446,803 | | 446,803 | | 446,803 |
| Subtotal | 53,420 | 100.000% | 446,803 | | 446,803 | | 446,803 |
| Direct Billed | | | | | | | |
| Total Allocated | 53,420 | 100.000% | 446,803 | | 446,803 | | 446,803 |

Allocation Basis: Square feet occupied per bldg
 Source: G/S Bldg Square Footage Database

County of Santa Barbara
OMB Circular A-87 Cost Allocation Plan
For Use in Fiscal Year 2009-2010
00002 Structure Use Allowance
Detail Allocation for 05 Casa Nueva Rental Rate

| | Allocation Units (A) | Allocated Percent | Gross Allocated | Direct Billed | First Allocation | Second Allocation | Total Allocated |
|------------------------|-------------------------|----------------------|--------------------|------------------|---------------------|----------------------|--------------------|
| 44000 Soc Svcs | 8,310 | 29.002% | 103,983 | | 103,983 | | 103,983 |
| 99999 Other | 20,343 | 70.998% | 254,551 | | 254,551 | | 254,551 |
| Subtotal | 28,653 | 100.000% | 358,534 | | 358,534 | | 358,534 |
| Direct Billed | | | | | | | |
| Total Allocated | 28,653 | 100.000% | 358,534 | | 358,534 | | 358,534 |

Allocation Basis: Square feet occupied per bldg
 Source: G/S Bldg Square Footage Database

County of Santa Barbara

**OMB Circular A-87 Cost Allocation Plan
For Use in Fiscal Year 2009-2010
Allocation Summary for 00002 Structure Use Allowance**

| | Total | Structure Use Allowance | Betteravia Rental Rate | Social Services Rental Rate | Casa Nueva Rental Rate |
|-----------------------|---------|-------------------------|------------------------|-----------------------------|------------------------|
| 11000 BOS | 22,639 | 22,639 | | | |
| 12000 Cnty Exec | 13,720 | 13,720 | | | |
| 13000 Cnty Counsel | 12,310 | 12,310 | | | |
| 21100 DA | 166,049 | 166,049 | | | |
| 22100 Prob Svcs | 130,378 | 130,378 | | | |
| 22200 Prob Inst | 240,941 | 240,941 | | | |
| 23000 Pub Defend | 39,018 | 39,018 | | | |
| 25000 Court Ops | 311,466 | 311,466 | | | |
| 25001 Grand Jury | 2,575 | 2,575 | | | |
| 31100 Fire | 36,903 | 35,628 | 1,275 | | |
| 32100 Sher-Coroner | 178,204 | 178,204 | | | |
| 32200 Sher-Custody | 415,359 | 415,359 | | | |
| 41100 PHD | 337,745 | 297,307 | 40,438 | | |
| 41212 PHD-EMS | 1,823 | 1,823 | | | |
| 41400 PHD-HS | 2,001 | 2,001 | | | |
| 41500 PHD-EHS | 28,594 | | 28,594 | | |
| 41540 PHD-AS | 28,244 | 28,244 | | | |
| 43000 ADMHS | 109,389 | 109,389 | | | |
| 43200 ADMHS-ADP | 2,641 | 2,641 | | | |
| 44000 Soc Svcs | 947,461 | 66,621 | 330,054 | 446,803 | 103,983 |
| 51000 Ag Comm | 21,568 | 21,568 | | | |
| 52100 Land Maint | 45,727 | 45,727 | | | |
| 53100 P&D | 26,250 | 26,250 | | | |
| 53500 P&D-Energy | 18,440 | 18,440 | | | |
| 53600 P&D-B&S | 9,032 | 9,032 | | | |
| 54100 PW-Admin | 10,105 | 10,105 | | | |
| 54210 PW-Roads | 13,112 | 13,112 | | | |
| 54300 PW-Surveyor | 4,301 | 4,301 | | | |
| 54471 PW-Water | 2,833 | 2,833 | | | |
| 55000 HCD | 2,507 | 2,507 | | | |
| 61000 Aud-Cont | 19,611 | 17,501 | 2,110 | | |
| 62000 Clk-Rec-Assr | 176,997 | 176,997 | | | |
| 63100 GS-Admin | 28,474 | 28,474 | | | |
| 63200 GS-Purchasing | 6,672 | 6,672 | | | |
| 63300 GS-Fac Svcs | 87,798 | 73,765 | 14,033 | | |
| 63420 GS-Work Comp | 308 | 308 | | | |
| 63500 ITD-Comm | 3,490 | 3,490 | | | |
| 63600 GS-Veh Ops | 7,449 | 7,449 | | | |
| 63700 ITD-ITS | 20,213 | 19,949 | 264 | | |
| 64000 Human Resources | 27,480 | 27,480 | | | |
| 65000 Treasurer | 19,819 | 19,819 | | | |
| 81500 LAFCO | 639 | 639 | | | |
| 90901 990 Prop 10 | 28,190 | | 28,190 | | |

County of Santa Barbara
OMB Circular A-87 Cost Allocation Plan
For Use in Fiscal Year 2009-2010
Allocation Summary for 00002 Structure Use Allowance

| | Total | Structure Use Allowance | Betteravia Rental Rate | Social Services Rental Rate | Casa Nueva Rental Rate |
|------------------------|------------------|-------------------------|------------------------|-----------------------------|------------------------|
| 99999 Other | 295,849 | 41,298 | | | 254,551 |
| Total Allocated | <u>3,904,321</u> | <u>2,654,026</u> | <u>444,958</u> | <u>446,803</u> | <u>358,534</u> |

Santa Barbara County
County-wide Cost Allocation Plan

COUNTY EXECUTIVE OFFICE
ALLOCATION DETAIL



County of Santa Barbara
OMB Circular A-87 Cost Allocation Plan For Use in Fiscal Year 2009-2010

Schedule 03.100

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.

Intrafund billings and revenues received for allowable functions offset grantee allocations. Revenues from refunds or reimbursements offset functional expenditures.

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 and capital improvement plan, 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 Circular A-87 Cost Allocation Plan
For Use in Fiscal Year 2009-2010
Costs to be allocated for 12000 County Executive

| | First Allocation | Second Allocation | Total |
|--|---------------------|----------------------|-----------|
| <u>Departmental Expenditures:</u> | | | |
| Salaries and Benefits | 3,139,537 | | 3,139,537 |
| Services and Supplies | 718,944 | | 718,944 |
| Operating Transfers | 3,671 | | 3,671 |
| Intrafund Trfs(+) | 1,235 | | 1,235 |
| Total Departmental Expenditures | 3,863,387 | 0 | 3,863,387 |
| <u>Deductions:</u> | | | |
| N/A: Operating Transfers | (3,671) | | (3,671) |
| Total Deductions | (3,671) | 0 | (3,671) |
| <u>Allocated Additions:</u> | | | |
| 00001 Eq Use Allow | 1,659 | | 1,659 |
| 00002 Str Use Allow | 13,720 | | 13,720 |
| 13000 Cnty Counsel | | 87,690 | 87,690 |
| 52100 Land Maint | | 4,017 | 4,017 |
| 61000 Aud-Cont | | 29,011 | 29,011 |
| 63200 GS-Purchasing | | 3,932 | 3,932 |
| 63300 GS-Fac Svcs | | 232,607 | 232,607 |
| 64000 Human Resources | | 44,879 | 44,879 |
| 65000 Treasurer | | 1,376 | 1,376 |
| Total Allocated Additions | 15,379 | 403,512 | 418,891 |
| <u>Cost Adjustments:</u> | | | |
| CEO Analyst in GCP | 762,400 | | 762,400 |
| ITS Overage Refund | (3,940) | | (3,940) |
| Purchase of budget book | (100) | | (100) |
| Total Cost Adjustments | 758,360 | 0 | 758,360 |
| Total to be Allocated | 4,633,454 | 403,512 | 5,036,967 |

County of Santa Barbara
OMB Circular A-87 Cost Allocation Plan
For Use in Fiscal Year 2009-2010
Functional Costs for 12000 County Executive

| | Total | General & Admin | Direct Identify | Fiscal Mgmt Direct | Fiscal Mgmt CountyWide | General Government |
|-------------------------------------|------------------|--------------------|-----------------|-----------------------|---------------------------|-----------------------|
| <u>Departmental Expenditures:</u> | | | | | | |
| Salaries and Benefits | 3,139,537 | 1,040,383 | 11,090 | 371,152 | 1,017,428 | 699,484 |
| Services and Supplies | 718,944 | 287,521 | | | 151,399 | 280,024 |
| Operating Transfers | 3,671 | 369 | | | 527 | 2,775 |
| Intrafund Trfs(+) | 1,235 | 373 | | | 521 | 341 |
| Total Expenditures | 3,863,387 | 1,328,646 | 11,090 | 371,152 | 1,169,875 | 982,624 |
| <u>Cost Adjustments:</u> | | | | | | |
| Deductions | (3,671) | (369) | | | (527) | (2,775) |
| Purchase of budget book | (100) | | | | (100) | |
| ITS Overage Refund | (3,940) | (1,116) | | | (2,824) | |
| CEO Analyst in GCP | 762,400 | | | 32,829 | 729,571 | |
| Total Functional Costs | 4,618,076 | 1,327,161 | 11,090 | 403,981 | 1,895,995 | 979,849 |
| <u>First Addition/Reallocation</u> | | | | | | |
| First Addition-Others | 15,379 | 15,379 | | | | |
| First Admin Reallocation | | (1,342,540) | 7,093 | 237,375 | 650,709 | 447,364 |
| Total First Allocation | 4,633,454 | | 18,183 | 641,356 | 2,546,703 | 1,427,212 |
| <u>Second Addition/Reallocation</u> | | | | | | |
| Second Addition-Cnty Couse | 87,690 | 85,819 | | | 390 | 1,481 |
| Second Addition-Others | 315,822 | 315,822 | | | | |
| Second Admin Reallocation | | (401,641) | 2,122 | 71,014 | 194,669 | 133,836 |
| Total Allocated | 5,036,967 | | 20,305 | 712,370 | 2,741,763 | 1,562,529 |

County of Santa Barbara
OMB Circular A-87 Cost Allocation Plan
For Use in Fiscal Year 2009-2010
12000 County Executive
Detail Allocation for 02 Direct Identify

| | Allocation Units (A) | Allocated Percent | Gross Allocated | Direct Billed | First Allocation | Second Allocation | Total Allocated |
|------------------------|-------------------------|----------------------|--------------------|------------------|---------------------|----------------------|--------------------|
| 53460 990-RDA IV | 11,090 | 100.000% | 18,183 | | 18,183 | 2,122 | 20,305 |
| Subtotal | 11,090 | 100.000% | 18,183 | | 18,183 | 2,122 | 20,305 |
| Direct Billed | | | | | | | |
| Total Allocated | 11,090 | 100.000% | 18,183 | | 18,183 | 2,122 | 20,305 |

Allocation Basis: Direct charges assigned in FIN
 Source: FIN Expenditure Ledger

County of Santa Barbara
OMB Circular A-87 Cost Allocation Plan
For Use in Fiscal Year 2009-2010
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 | 1,306 | 0.323% | 2,074 | | 2,074 | 230 | 2,304 |
| 52100 Land Maint | 10,302 | 2.550% | 16,355 | | 16,355 | 1,811 | 18,166 |
| 61000 Aud-Cont | 3,125 | 0.774% | 4,961 | | 4,961 | 549 | 5,511 |
| 63200 GS-Purchasing | 150 | 0.037% | 239 | | 239 | 26 | 265 |
| 63300 GS-Fac Svcs | 951 | 0.235% | 1,509 | | 1,509 | 167 | 1,676 |
| 64000 Human Resource | 3,311 | 0.820% | 5,257 | | 5,257 | 582 | 5,839 |
| 65000 Treasurer | 2,833 | 0.701% | 4,498 | | 4,498 | 498 | 4,996 |
| Cost Center Subtotal | 21,979 | 5.441% | 34,894 | | 34,894 | 3,864 | 38,758 |
| 11000 BOS | 6,972 | 1.726% | 11,069 | | 11,069 | 1,226 | 12,294 |
| 21100 DA | 330 | 0.082% | 524 | | 524 | 58 | 582 |
| 21300 Child Supt Srvc | 3,969 | 0.982% | 6,300 | | 6,300 | 698 | 6,998 |
| 22100 Prob Svcs | 20,275 | 5.019% | 32,189 | | 32,189 | 3,564 | 35,753 |
| 22200 Prob Inst | 12,192 | 3.018% | 19,355 | | 19,355 | 2,143 | 21,499 |
| 23000 Pub Defend | 31,499 | 7.797% | 50,008 | | 50,008 | 5,537 | 55,545 |
| 25001 Grand Jury | 310 | 0.077% | 492 | | 492 | 54 | 546 |
| 25002 Ct 0069 Svcs | 27,145 | 6.719% | 43,096 | | 43,096 | 4,772 | 47,868 |
| 31100 Fire | 1,374 | 0.340% | 2,181 | | 2,181 | 241 | 2,422 |
| 32100 Sher-Coroner | 8,189 | 2.027% | 13,001 | | 13,001 | 1,440 | 14,440 |
| 32200 Sher-Custody | 3,941 | 0.976% | 6,257 | | 6,257 | 693 | 6,950 |
| 32230 Inmate Welfare | 108 | 0.027% | 171 | | 171 | 19 | 190 |
| 41100 PHD | 5,073 | 1.256% | 8,054 | | 8,054 | 892 | 8,945 |
| 41212 PHD-EMS | 105 | 0.026% | 167 | | 167 | 18 | 185 |
| 41400 PHD-HS | 32 | 0.008% | 50 | | 50 | 6 | 56 |
| 41500 PHD-EHS | 324 | 0.080% | 514 | | 514 | 57 | 571 |
| 41540 PHD-AS | 265 | 0.066% | 421 | | 421 | 47 | 467 |
| 43000 ADMHS | 37,158 | 9.198% | 58,991 | | 58,991 | 6,532 | 65,523 |
| 43100 ADMHS-MHSA | 4,033 | 0.998% | 6,402 | | 6,402 | 709 | 7,111 |
| 43200 ADMHS-ADP | 3,140 | 0.777% | 4,984 | | 4,984 | 552 | 5,536 |
| 44000 Soc Svcs | 42,946 | 10.631% | 68,180 | | 68,180 | 7,549 | 75,730 |
| 44001 IHSS | 586 | 0.145% | 930 | | 930 | 103 | 1,033 |
| 51000 Ag Comm | 1,657 | 0.410% | 2,631 | | 2,631 | 291 | 2,922 |
| 52371 PLCFD | 2,899 | 0.718% | 4,603 | | 4,603 | 510 | 5,112 |
| 53100 P&D | 3,262 | 0.807% | 5,178 | | 5,178 | 573 | 5,752 |
| 53500 P&D-Energy | 327 | 0.081% | 519 | | 519 | 57 | 576 |
| 53600 P&D-B&S | 1,287 | 0.319% | 2,043 | | 2,043 | 226 | 2,269 |
| 53641 P&D-Oil | 69 | 0.017% | 109 | | 109 | 12 | 122 |
| 54100 PW-Admin | 673 | 0.167% | 1,069 | | 1,069 | 118 | 1,187 |
| 54210 PW-Roads | 4,174 | 1.033% | 6,627 | | 6,627 | 734 | 7,361 |
| 54300 PW-Surveyor | 627 | 0.155% | 996 | | 996 | 110 | 1,106 |
| 54410 PW-Flood | 1,213 | 0.300% | 1,926 | | 1,926 | 213 | 2,139 |
| 54471 PW-Water | 254 | 0.063% | 403 | | 403 | 45 | 448 |
| 54500 PW-SWM | 2,693 | 0.667% | 4,275 | | 4,275 | 473 | 4,749 |

County of Santa Barbara
OMB Circular A-87 Cost Allocation Plan
For Use in Fiscal Year 2009-2010
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 |
|------------------------|-------------------------|----------------------|--------------------|------------------|---------------------|----------------------|--------------------|
| 54560 PW-Lag San | 507 | 0.125% | 805 | | 805 | 89 | 894 |
| 55000 HCD | 2,876 | 0.712% | 4,565 | | 4,565 | 506 | 5,071 |
| 55400 HCD-OCFD | 4,368 | 1.081% | 6,934 | | 6,934 | 768 | 7,702 |
| 62000 Clk-Rec-Assr | 1,981 | 0.490% | 3,144 | | 3,144 | 348 | 3,492 |
| 63100 GS-Admin | 1,290 | 0.319% | 2,048 | | 2,048 | 227 | 2,274 |
| 63420 GS-Work Comp | 279 | 0.069% | 443 | | 443 | 49 | 492 |
| 63430 GS-Liability | 82 | 0.020% | 131 | | 131 | 15 | 145 |
| 63500 ITD-Comm | 234 | 0.058% | 372 | | 372 | 41 | 413 |
| 63600 GS-Veh Ops | 337 | 0.083% | 535 | | 535 | 59 | 594 |
| 63700 ITD-ITS | 26,515 | 6.564% | 42,095 | | 42,095 | 4,661 | 46,756 |
| 63800 GS-Utilities | 7 | 0.002% | 11 | | 11 | 1 | 12 |
| 90901 990 Prop 10 | 6,902 | 1.709% | 10,958 | | 10,958 | 1,213 | 12,171 |
| 99000 Dept 990 | 4,692 | 1.162% | 7,450 | | 7,450 | 825 | 8,275 |
| 99999 Other | 102,833 | 25.455% | 163,256 | | 163,256 | 18,077 | 181,332 |
| Subtotal | 403,981 | 100.000% | 641,356 | | 641,356 | 71,014 | 712,370 |
| Direct Billed | | | | | | | |
| Total Allocated | 403,981 | 100.000% | 641,356 | | 641,356 | 71,014 | 712,370 |

Allocation Basis: Direct charges assigned in FIN

Source: FIN Expenditure Ledger

County of Santa Barbara
OMB Circular A-87 Cost Allocation Plan
For Use in Fiscal Year 2009-2010
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 | 6,414,800 | 1.541% | 39,256 | | 39,256 | 3,007 | 42,262 |
| 52100 Land Maint | 6,491,765 | 1.560% | 39,727 | | 39,727 | 3,043 | 42,769 |
| 61000 Aud-Cont | 6,033,677 | 1.450% | 36,923 | | 36,923 | 2,828 | 39,751 |
| 63200 GS-Purchasing | 669,411 | 0.161% | 4,096 | | 4,096 | 314 | 4,410 |
| 63300 GS-Fac Svcs | 4,230,038 | 1.016% | 25,886 | | 25,886 | 1,983 | 27,869 |
| 64000 Human Resource | 3,333,654 | 0.801% | 20,400 | | 20,400 | 1,563 | 21,963 |
| 65000 Treasurer | 4,450,163 | 1.069% | 27,233 | | 27,233 | 2,086 | 29,319 |
| Cost Center Subtotal | 31,623,510 | 7.599% | 193,522 | | 193,522 | 14,822 | 208,344 |
| 11000 BOS | 2,166,282 | 0.521% | 13,257 | | 13,257 | 1,015 | 14,272 |
| 21100 DA | 16,010,356 | 3.847% | 97,976 | | 97,976 | 7,504 | 105,481 |
| 21300 Child Supt Srvc | 7,661,752 | 1.841% | 46,887 | | 46,887 | 3,591 | 50,478 |
| 22100 Prob Svcs | 20,952,925 | 5.035% | 128,223 | | 128,223 | 9,821 | 138,044 |
| 22200 Prob Inst | 12,718,490 | 3.056% | 77,832 | | 77,832 | 5,961 | 83,793 |
| 23000 Pub Defend | 8,530,498 | 2.050% | 52,203 | | 52,203 | 3,998 | 56,201 |
| 31100 Fire | 43,951,042 | 10.561% | 268,961 | | 268,961 | 20,600 | 289,561 |
| 32100 Sher-Coroner | 53,262,728 | 12.799% | 325,944 | | 325,944 | 24,965 | 350,909 |
| 32200 Sher-Custody | 25,633,026 | 6.159% | 156,863 | | 156,863 | 12,015 | 168,877 |
| 32230 Inmate Welfare | 699,400 | 0.168% | 4,280 | | 4,280 | 328 | 4,608 |
| 41100 PHD | 40,908,649 | 9.830% | 250,343 | | 250,343 | 19,174 | 269,517 |
| 41212 PHD-EMS | 860,476 | 0.207% | 5,266 | | 5,266 | 403 | 5,669 |
| 41400 PHD-HS | 260,559 | 0.063% | 1,595 | | 1,595 | 122 | 1,717 |
| 41500 PHD-EHS | 2,654,452 | 0.638% | 16,244 | | 16,244 | 1,244 | 17,488 |
| 41540 PHD-AS | 2,174,331 | 0.522% | 13,306 | | 13,306 | 1,019 | 14,325 |
| 43000 ADMHS | 24,425,496 | 5.869% | 149,473 | | 149,473 | 11,449 | 160,922 |
| 43100 ADMHS-MHSA | 2,662,449 | 0.640% | 16,293 | | 16,293 | 1,248 | 17,541 |
| 43200 ADMHS-ADP | 2,072,739 | 0.498% | 12,684 | | 12,684 | 972 | 13,656 |
| 44000 Soc Svcs | 46,665,484 | 11.213% | 285,572 | | 285,572 | 21,873 | 307,445 |
| 44001 IHSS | 640,449 | 0.154% | 3,919 | | 3,919 | 300 | 4,219 |
| 51000 Ag Comm | 2,863,185 | 0.688% | 17,521 | | 17,521 | 1,342 | 18,863 |
| 53100 P&D | 8,643,436 | 2.077% | 52,894 | | 52,894 | 4,051 | 56,945 |
| 53500 P&D-Energy | 865,639 | 0.208% | 5,297 | | 5,297 | 406 | 5,703 |
| 53600 P&D-B&S | 3,410,421 | 0.820% | 20,870 | | 20,870 | 1,599 | 22,469 |
| 53641 P&D-Oil | 182,680 | 0.044% | 1,118 | | 1,118 | 86 | 1,204 |
| 54100 PW-Admin | 1,646,088 | 0.396% | 10,073 | | 10,073 | 772 | 10,845 |
| 54210 PW-Roads | 11,704,336 | 2.812% | 71,625 | | 71,625 | 5,486 | 77,111 |
| 54300 PW-Surveyor | 1,759,061 | 0.423% | 10,765 | | 10,765 | 824 | 11,589 |
| 54410 PW-Flood | 3,400,780 | 0.817% | 20,811 | | 20,811 | 1,594 | 22,405 |
| 54471 PW-Water | 711,555 | 0.171% | 4,354 | | 4,354 | 334 | 4,688 |
| 54500 PW-SWM | 7,550,556 | 1.814% | 46,206 | | 46,206 | 3,539 | 49,745 |
| 54560 PW-Lag San | 1,420,962 | 0.341% | 8,696 | | 8,696 | 666 | 9,362 |
| 55000 HCD | 1,080,610 | 0.260% | 6,613 | | 6,613 | 506 | 7,119 |
| 62000 Clk-Rec-Assr | 10,653,586 | 2.560% | 65,195 | | 65,195 | 4,993 | 70,189 |

County of Santa Barbara
OMB Circular A-87 Cost Allocation Plan
For Use in Fiscal Year 2009-2010
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 |
|------------------------|-------------------------|----------------------|--------------------|------------------|---------------------|----------------------|--------------------|
| 63100 GS-Admin | 2,357,167 | 0.566% | 14,425 | | 14,425 | 1,105 | 15,530 |
| 63420 GS-Work Comp | 1,242,453 | 0.299% | 7,603 | | 7,603 | 582 | 8,186 |
| 63430 GS-Liability | 367,004 | 0.088% | 2,246 | | 2,246 | 172 | 2,418 |
| 63500 ITD-Comm | 1,041,677 | 0.250% | 6,375 | | 6,375 | 488 | 6,863 |
| 63600 GS-Veh Ops | 1,499,952 | 0.360% | 9,179 | | 9,179 | 703 | 9,882 |
| 63700 ITD-ITS | 3,583,961 | 0.861% | 21,932 | | 21,932 | 1,680 | 23,612 |
| 63800 GS-Utilities | 29,973 | 0.007% | 183 | | 183 | 14 | 197 |
| 90901 990 Prop 10 | 1,432,229 | 0.344% | 8,765 | | 8,765 | 671 | 9,436 |
| 99000 Dept 990 | 2,175,817 | 0.523% | 13,315 | | 13,315 | 1,020 | 14,335 |
| Subtotal | 416,158,221 | 100.000% | 2,546,703 | | 2,546,703 | 195,059 | 2,741,763 |
| Direct Billed | | | | | | | |
| Total Allocated | 416,158,221 | 100.000% | 2,546,703 | | 2,546,703 | 195,059 | 2,741,763 |

Allocation Basis: Cost Plan Unit Salaries & Benefits-County only
Source: FIN Expenditure Ledger

County of Santa Barbara
OMB Circular A-87 Cost Allocation Plan
For Use in Fiscal Year 2009-2010
Allocation Summary for 12000 County Executive

| | Total | Direct Identify | Fiscal Mgmt Direct | Fiscal Mgmt CountyWide |
|-----------------------|---------|-----------------|-----------------------|---------------------------|
| 11000 BOS | 26,566 | | 12,294 | 14,272 |
| 13000 Cnty Counsel | 44,566 | | 2,304 | 42,262 |
| 21100 DA | 106,063 | | 582 | 105,481 |
| 21300 Child Supt Srvc | 57,476 | | 6,998 | 50,478 |
| 22100 Prob Svcs | 173,796 | | 35,753 | 138,044 |
| 22200 Prob Inst | 105,291 | | 21,499 | 83,793 |
| 23000 Pub Defend | 111,747 | | 55,545 | 56,201 |
| 25001 Grand Jury | 546 | | 546 | |
| 25002 Ct 0069 Svcs | 47,868 | | 47,868 | |
| 31100 Fire | 291,984 | | 2,422 | 289,561 |
| 32100 Sher-Coroner | 365,350 | | 14,440 | 350,909 |
| 32200 Sher-Custody | 175,827 | | 6,950 | 168,877 |
| 32230 Inmate Welfare | 4,797 | | 190 | 4,608 |
| 41100 PHD | 278,462 | | 8,945 | 269,517 |
| 41212 PHD-EMS | 5,854 | | 185 | 5,669 |
| 41400 PHD-HS | 1,773 | | 56 | 1,717 |
| 41500 PHD-EHS | 18,059 | | 571 | 17,488 |
| 41540 PHD-AS | 14,792 | | 467 | 14,325 |
| 43000 ADMHS | 226,445 | | 65,523 | 160,922 |
| 43100 ADMHS-MHSA | 24,652 | | 7,111 | 17,541 |
| 43200 ADMHS-ADP | 19,192 | | 5,536 | 13,656 |
| 44000 Soc Svcs | 383,174 | | 75,730 | 307,445 |
| 44001 IHSS | 5,253 | | 1,033 | 4,219 |
| 51000 Ag Comm | 21,786 | | 2,922 | 18,863 |
| 52100 Land Maint | 60,936 | | 18,166 | 42,769 |
| 52371 PLCFD | 5,112 | | 5,112 | |
| 53100 P&D | 62,697 | | 5,752 | 56,945 |
| 53460 990-RDA IV | 20,305 | 20,305 | | |
| 53500 P&D-Energy | 6,279 | | 576 | 5,703 |
| 53600 P&D-B&S | 24,738 | | 2,269 | 22,469 |
| 53641 P&D-Oil | 1,325 | | 122 | 1,204 |
| 54100 PW-Admin | 12,032 | | 1,187 | 10,845 |
| 54210 PW-Roads | 84,472 | | 7,361 | 77,111 |
| 54300 PW-Surveyor | 12,695 | | 1,106 | 11,589 |
| 54410 PW-Flood | 24,544 | | 2,139 | 22,405 |
| 54471 PW-Water | 5,135 | | 448 | 4,688 |
| 54500 PW-SWM | 54,494 | | 4,749 | 49,745 |
| 54560 PW-Lag San | 10,255 | | 894 | 9,362 |
| 55000 HCD | 12,190 | | 5,071 | 7,119 |
| 55400 HCD-OCFD | 7,702 | | 7,702 | |
| 61000 Aud-Cont | 45,262 | | 5,511 | 39,751 |
| 62000 Clk-Rec-Assr | 73,681 | | 3,492 | 70,189 |
| 63100 GS-Admin | 17,804 | | 2,274 | 15,530 |

County of Santa Barbara
OMB Circular A-87 Cost Allocation Plan
For Use in Fiscal Year 2009-2010
Allocation Summary for 12000 County Executive

| | Total | Direct Identify | Fiscal Mgmt Direct | Fiscal Mgmt CountyWide | | |
|------------------------|------------------|-----------------|-----------------------|---------------------------|--|--|
| 63200 GS-Purchasing | 4,676 | | 265 | 4,410 | | |
| 63300 GS-Fac Svcs | 29,545 | | 1,676 | 27,869 | | |
| 63420 GS-Work Comp | 8,678 | | 492 | 8,186 | | |
| 63430 GS-Liability | 2,563 | | 145 | 2,418 | | |
| 63500 ITD-Comm | 7,276 | | 413 | 6,863 | | |
| 63600 GS-Veh Ops | 10,477 | | 594 | 9,882 | | |
| 63700 ITD-ITS | 70,369 | | 46,756 | 23,612 | | |
| 63800 GS-Utilities | 209 | | 12 | 197 | | |
| 64000 Human Resources | 27,802 | | 5,839 | 21,963 | | |
| 65000 Treasurer | 34,315 | | 4,996 | 29,319 | | |
| 90901 990 Prop 10 | 21,607 | | 12,171 | 9,436 | | |
| 99000 Dept 990 | 22,609 | | 8,275 | 14,335 | | |
| 99999 Other | 181,332 | | 181,332 | | | |
| Total Allocated | <u>3,474,437</u> | <u>20,305</u> | <u>712,370</u> | <u>2,741,763</u> | | |

Santa Barbara County
County-wide Cost Allocation Plan

COUNTY COUNSEL
ALLOCATION DETAIL



County of Santa Barbara
OMB Circular A-87 Cost Allocation Plan For Use in Fiscal Year 2009-2010

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.

Intrafund billings and revenues received for allowable functions offset grantee allocations. Revenues from refunds or reimbursements offset functional expenditures.

County of Santa Barbara
OMB Circular A-87 Cost Allocation Plan
For Use in Fiscal Year 2009-2010
Costs to be allocated for 13000 County Counsel

| | First Allocation | Second Allocation | Total |
|--|---------------------|----------------------|-----------|
| <u>Departmental Expenditures:</u> | | | |
| Salaries and Benefits | 6,414,800 | | 6,414,800 |
| Services and Supplies | 694,151 | | 694,151 |
| Operating Transfers | 32,531 | | 32,531 |
| Intrafund Trfs(+) | 1,640 | | 1,640 |
| Total Departmental Expenditures | 7,143,122 | 0 | 7,143,122 |
| <u>Deductions:</u> | | | |
| N/A: Operating Transfers | (32,531) | | (32,531) |
| Total Deductions | (32,531) | 0 | (32,531) |
| <u>Allocated Additions:</u> | | | |
| 00001 Eq Use Allow | 1,673 | | 1,673 |
| 00002 Str Use Allow | 12,310 | | 12,310 |
| 12000 Cnty Exec | 41,330 | 3,236 | 44,566 |
| 52100 Land Maint | | 3,604 | 3,604 |
| 61000 Aud-Cont | | 43,597 | 43,597 |
| 63200 GS-Purchasing | | 1,568 | 1,568 |
| 63300 GS-Fac Svcs | | 164,253 | 164,253 |
| 64000 Human Resources | | 70,277 | 70,277 |
| 65000 Treasurer | | 1,432 | 1,432 |
| Total Allocated Additions | 55,313 | 287,967 | 343,280 |
| <u>Cost Adjustments:</u> | | | |
| ITS Overage Refund | (8,592) | | (8,592) |
| Reimbursements | (352) | | (352) |
| Retirement Litigation Cost | (159,471) | | (159,471) |
| Total Cost Adjustments | (168,415) | 0 | (168,415) |
| Total to be Allocated | 6,997,489 | 287,967 | 7,285,456 |

County of Santa Barbara
OMB Circular A-87 Cost Allocation Plan
For Use in Fiscal Year 2009-2010
Functional Costs for 13000 County Counsel

| | Total | General & Admin | Legal Services | General Government |
|-------------------------------------|------------------|--------------------|------------------|-----------------------|
| <u>Departmental Expenditures:</u> | | | | |
| Salaries and Benefits | 6,414,800 | 1,556,895 | 4,834,714 | 23,191 |
| Services and Supplies | 694,151 | 630,984 | 63,166 | |
| Operating Transfers | 32,531 | 32,531 | | |
| Intrafund Trfs(+) | 1,640 | 1,640 | | |
| Total Expenditures | 7,143,122 | 2,222,051 | 4,897,880 | 23,191 |
| <u>Cost Adjustments:</u> | | | | |
| Deductions | (32,531) | (32,531) | | |
| Retirement Litigation Cost | (159,471) | (98,218) | (61,252) | |
| Reimbursements | (352) | (352) | | |
| Outside legal services as direc | | 3,922 | (3,922) | |
| ITS Overage Refund | (8,592) | (8,592) | | |
| Adjust cost as indirect | | 1,538 | (1,538) | |
| Total Functional Costs | 6,942,176 | 2,087,816 | 4,831,169 | 23,191 |
| <u>First Addition/Reallocation</u> | | | | |
| First Addition-Others | 55,313 | 55,313 | | |
| First Admin Reallocation | | (2,143,129) | 2,132,898 | 10,231 |
| Total First Allocation | 6,997,489 | | 6,964,066 | 33,423 |
| <u>Second Addition/Reallocation</u> | | | | |
| Second Addition-Others | 287,967 | 287,967 | | |
| Second Admin Reallocation | | (287,967) | 286,593 | 1,375 |
| Total Allocated | 7,285,456 | | 7,250,659 | 34,797 |

County of Santa Barbara
OMB Circular A-87 Cost Allocation Plan
For Use in Fiscal Year 2009-2010
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 | 60,833 | 1.259% | 87,690 | | 87,690 | | 87,690 |
| 52100 Land Maint | 38,127 | 0.789% | 54,960 | | 54,960 | 2,291 | 57,251 |
| 61000 Aud-Cont | 46,092 | 0.954% | 66,441 | | 66,441 | 2,769 | 69,210 |
| 63200 GS-Purchasing | 1,506 | 0.031% | 2,171 | | 2,171 | 90 | 2,261 |
| 63300 GS-Fac Svcs | 33,014 | 0.683% | 47,589 | | 47,589 | 1,983 | 49,572 |
| 64000 Human Resource | 59,097 | 1.223% | 85,187 | (20,000) | 65,187 | 3,550 | 68,738 |
| 65000 Treasurer | 107,626 | 2.228% | 155,141 | (10,841) | 144,300 | 6,466 | 150,766 |
| Cost Center Subtotal | 346,295 | 7.168% | 499,179 | (30,841) | 468,338 | 17,150 | 485,488 |
| 11000 BOS | 60,278 | 1.248% | 86,889 | | 86,889 | 3,621 | 90,511 |
| 21100 DA | 11,092 | 0.230% | 15,989 | | 15,989 | 666 | 16,655 |
| 21300 Child Supt Srvc | 239 | 0.005% | 345 | | 345 | 14 | 359 |
| 22100 Prob Svcs | 49,682 | 1.028% | 71,616 | | 71,616 | 2,985 | 74,600 |
| 23000 Pub Defend | 5,393 | 0.112% | 7,774 | | 7,774 | 324 | 8,098 |
| 25000 Court Ops | 1,715 | 0.036% | 2,473 | | 2,473 | 103 | 2,576 |
| 25001 Grand Jury | 13,285 | 0.275% | 19,150 | | 19,150 | 798 | 19,948 |
| 25002 Ct 0069 Svcs | 33,456 | 0.693% | 48,227 | | 48,227 | 2,010 | 50,237 |
| 31100 Fire | 78,726 | 1.630% | 113,483 | | 113,483 | 4,730 | 118,213 |
| 32100 Sher-Coroner | 96,986 | 2.008% | 139,804 | | 139,804 | 5,827 | 145,631 |
| 32200 Sher-Custody | 73,745 | 1.526% | 106,303 | | 106,303 | 4,430 | 110,734 |
| 41100 PHD | 25,493 | 0.528% | 36,748 | | 36,748 | 1,532 | 38,280 |
| 41212 PHD-EMS | 5,583 | 0.116% | 8,047 | | 8,047 | 335 | 8,383 |
| 41400 PHD-HS | 668 | 0.014% | 963 | | 963 | 40 | 1,003 |
| 41500 PHD-EHS | 561 | 0.012% | 808 | | 808 | 34 | 842 |
| 41540 PHD-AS | 5,362 | 0.111% | 7,730 | | 7,730 | 322 | 8,052 |
| 41814 PHD-TSAC | 626 | 0.013% | 903 | | 903 | 38 | 941 |
| 43000 ADMHS | 64,821 | 1.342% | 93,439 | (107,610) | (14,171) | 3,894 | (10,277) |
| 43200 ADMHS-ADP | 1,333 | 0.028% | 1,922 | | 1,922 | 80 | 2,002 |
| 44000 Soc Svcs | 407,544 | 8.436% | 587,469 | (480,000) | 107,469 | 24,484 | 131,953 |
| 44001 IHSS | 1,501 | 0.031% | 2,163 | | 2,163 | 90 | 2,253 |
| 51000 Ag Comm | 30,848 | 0.639% | 44,468 | | 44,468 | 1,853 | 46,321 |
| 52371 PLCFD | 2,670 | 0.055% | 3,848 | | 3,848 | 160 | 4,009 |
| 53100 P&D | 756,125 | 15.651% | 1,089,945 | (95,370) | 994,575 | 45,427 | 1,040,001 |
| 53460 990-RDA IV | 47,306 | 0.979% | 68,190 | | 68,190 | 2,842 | 71,032 |
| 53500 P&D-Energy | 20,982 | 0.434% | 30,246 | (35,819) | (5,574) | 1,261 | (4,313) |
| 53600 P&D-B&S | 32,326 | 0.669% | 46,597 | | 46,597 | 1,942 | 48,540 |
| 54100 PW-Admin | 26,516 | 0.549% | 38,223 | (2,960) | 35,263 | 1,593 | 36,856 |
| 54210 PW-Roads | 64,073 | 1.326% | 92,360 | | 92,360 | 3,849 | 96,209 |
| 54300 PW-Surveyor | 40,168 | 0.831% | 57,902 | | 57,902 | 2,413 | 60,315 |
| 54410 PW-Flood | 33,335 | 0.690% | 48,052 | | 48,052 | 2,003 | 50,055 |
| 54471 PW-Water | 9,931 | 0.206% | 14,316 | | 14,316 | 597 | 14,912 |
| 54500 PW-SWM | 32,748 | 0.678% | 47,205 | (18,645) | 28,560 | 1,967 | 30,527 |
| 54560 PW-Lag San | 11,010 | 0.228% | 15,871 | | 15,871 | 661 | 16,532 |

County of Santa Barbara
OMB Circular A-87 Cost Allocation Plan
For Use in Fiscal Year 2009-2010
13000 County Counsel
Detail Allocation for 02 Legal Services

| | Allocation Units (A) | Allocated Percent | Gross Allocated | Direct Billed | First Allocation | Second Allocation | Total Allocated |
|------------------------|-------------------------|----------------------|--------------------|--------------------|---------------------|----------------------|--------------------|
| 55000 HCD | 26,791 | 0.555% | 38,618 | | 38,618 | 1,610 | 40,228 |
| 55200 HCD-AH | 447 | 0.009% | 644 | | 644 | 27 | 671 |
| 55300 HCD-Home Pro | 5,105 | 0.106% | 7,359 | | 7,359 | 307 | 7,665 |
| 55600 HCD-CDBG | 4,836 | 0.100% | 6,971 | | 6,971 | 291 | 7,261 |
| 62000 Clk-Rec-Assr | 205,970 | 4.263% | 296,903 | | 296,903 | 12,374 | 309,277 |
| 63100 GS-Admin | 11,925 | 0.247% | 17,189 | | 17,189 | 716 | 17,906 |
| 63410 GS-Med Mal | 3,393 | 0.070% | 4,890 | (5,866) | (976) | 204 | (772) |
| 63420 GS-Work Comp | 643,630 | 13.322% | 927,784 | (1,041,585) | (113,802) | 38,668 | (75,134) |
| 63430 GS-Liability | 1,275,953 | 26.411% | 1,839,270 | (1,971,685) | (132,415) | 76,657 | (55,758) |
| 81000 SBC Retirement | 12,007 | 0.249% | 17,308 | (9,423) | 7,885 | 721 | 8,607 |
| 81500 LAFCO | 33,296 | 0.689% | 47,996 | (50,355) | (2,359) | 2,000 | (359) |
| 85100 IVRPD | 374 | 0.008% | 539 | | 539 | 22 | 561 |
| 86100 SBCAG | 49,220 | 1.019% | 70,950 | (67,371) | 3,579 | 2,957 | 6,536 |
| 87100 APCD | 121,507 | 2.515% | 175,151 | (190,429) | (15,278) | 7,300 | (7,978) |
| 90901 990 Prop 10 | 20,119 | 0.416% | 29,001 | (30,851) | (1,850) | 1,209 | (641) |
| 99999 Other | 24,175 | 0.500% | 34,848 | (32,069) | 2,780 | 1,452 | 4,232 |
| Subtotal | 4,831,169 | 100.000% | 6,964,066 | (4,170,880) | 2,793,187 | 286,593 | 3,079,779 |
| Direct Billed | | | | 4,170,880 | 4,170,880 | | 4,170,880 |
| Total Allocated | 4,831,169 | 100.000% | 6,964,066 | | 6,964,066 | 286,593 | 7,250,659 |

Allocation Basis: Direct charges assigned in FIN
Source: FIN Expenditure Ledger

County of Santa Barbara
OMB Circular A-87 Cost Allocation Plan
For Use in Fiscal Year 2009-2010
Allocation Summary for 13000 County Counsel

| | Total | Legal Services |
|-----------------------|-----------|----------------|
| 11000 BOS | 90,511 | 90,511 |
| 12000 Cnty Exec | 87,690 | 87,690 |
| 21100 DA | 16,655 | 16,655 |
| 21300 Child Supt Srvc | 359 | 359 |
| 22100 Prob Svcs | 74,600 | 74,600 |
| 23000 Pub Defend | 8,098 | 8,098 |
| 25000 Court Ops | 2,576 | 2,576 |
| 25001 Grand Jury | 19,948 | 19,948 |
| 25002 Ct 0069 Svcs | 50,237 | 50,237 |
| 31100 Fire | 118,213 | 118,213 |
| 32100 Sher-Coroner | 145,631 | 145,631 |
| 32200 Sher-Custody | 110,734 | 110,734 |
| 41100 PHD | 38,280 | 38,280 |
| 41212 PHD-EMS | 8,383 | 8,383 |
| 41400 PHD-HS | 1,003 | 1,003 |
| 41500 PHD-EHS | 842 | 842 |
| 41540 PHD-AS | 8,052 | 8,052 |
| 41814 PHD-TSAC | 941 | 941 |
| 43000 ADMHS | (10,277) | (10,277) |
| 43200 ADMHS-ADP | 2,002 | 2,002 |
| 44000 Soc Svcs | 131,953 | 131,953 |
| 44001 IHSS | 2,253 | 2,253 |
| 51000 Ag Comm | 46,321 | 46,321 |
| 52100 Land Maint | 57,251 | 57,251 |
| 52371 PLCFD | 4,009 | 4,009 |
| 53100 P&D | 1,040,001 | 1,040,001 |
| 53460 990-RDA IV | 71,032 | 71,032 |
| 53500 P&D-Energy | (4,313) | (4,313) |
| 53600 P&D-B&S | 48,540 | 48,540 |
| 54100 PW-Admin | 36,856 | 36,856 |
| 54210 PW-Roads | 96,209 | 96,209 |
| 54300 PW-Surveyor | 60,315 | 60,315 |
| 54410 PW-Flood | 50,055 | 50,055 |
| 54471 PW-Water | 14,912 | 14,912 |
| 54500 PW-SWM | 30,527 | 30,527 |
| 54560 PW-Lag San | 16,532 | 16,532 |
| 55000 HCD | 40,228 | 40,228 |
| 55200 HCD-AH | 671 | 671 |
| 55300 HCD-Home Prog | 7,665 | 7,665 |
| 55600 HCD-CDBG | 7,261 | 7,261 |
| 61000 Aud-Cont | 69,210 | 69,210 |
| 62000 Clk-Rec-Assr | 309,277 | 309,277 |
| 63100 GS-Admin | 17,906 | 17,906 |

County of Santa Barbara
OMB Circular A-87 Cost Allocation Plan
For Use in Fiscal Year 2009-2010
Allocation Summary for 13000 County Counsel

| | Total | Legal Services | | | | |
|------------------------|------------------|------------------|--|--|--|--|
| 63200 GS-Purchasing | 2,261 | 2,261 | | | | |
| 63300 GS-Fac Svcs | 49,572 | 49,572 | | | | |
| 63410 GS-Med Mal | (772) | (772) | | | | |
| 63420 GS-Work Comp | (75,134) | (75,134) | | | | |
| 63430 GS-Liability | (55,758) | (55,758) | | | | |
| 64000 Human Resources | 68,738 | 68,738 | | | | |
| 65000 Treasurer | 150,766 | 150,766 | | | | |
| 81000 SBC Retirement | 8,607 | 8,607 | | | | |
| 81500 LAFCO | (359) | (359) | | | | |
| 85100 IVRPD | 561 | 561 | | | | |
| 86100 SBCAG | 6,536 | 6,536 | | | | |
| 87100 APCD | (7,978) | (7,978) | | | | |
| 90901 990 Prop 10 | (641) | (641) | | | | |
| 99999 Other | 4,232 | 4,232 | | | | |
| DirectBilled | 4,170,880 | 4,170,880 | | | | |
| Total Allocated | <u>7,250,659</u> | <u>7,250,659</u> | | | | |

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Santa Barbara County
County-wide Cost Allocation Plan

LANDSCAPE MAINTENANCE
ALLOCATION DETAIL



County of Santa Barbara
OMB Circular A-87 Cost Allocation Plan For Use in Fiscal Year 2009-2010

Landscape Maintenance (Parks Department)
[Cost Center 52100]

The Landscape Maintenance function in the Parks Department provides grounds and landscape maintenance for County-owned properties. The department accumulates costs for both allowable and unallowable functions using the County's Financial Information Network (FIN).

The Plan allocates costs for these allowable Landscape Maintenance functions:

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

Building Direct Identify: This includes the cost of grounds maintenance, which may be attributed to a particular cost plan unit rather than a particular building. The department accumulates costs in FIN project codes, which are identified with cost plan units; the plan allocates these costs based on the direct charges accumulated

The plan does not allocate other operations of the Parks Department, as they are considered general government.

County of Santa Barbara
OMB Circular A-87 Cost Allocation Plan
For Use in Fiscal Year 2009-2010
Costs to be allocated for 52100 Landscape Maintenance

| | First Allocation | Second Allocation | Total |
|--|---------------------|----------------------|------------|
| <u>Departmental Expenditures:</u> | | | |
| Salaries and Benefits | 6,491,763 | | 6,491,763 |
| Services and Supplies | 3,541,543 | | 3,541,543 |
| Principal and Interest | 11,111 | | 11,111 |
| Operating Transfers | 9,984 | | 9,984 |
| Fixed Assets | 16,121 | | 16,121 |
| Intrafund Trfs(+) | 195,335 | | 195,335 |
| Total Departmental Expenditures | 10,265,857 | 0 | 10,265,857 |
| <u>Deductions:</u> | | | |
| N/A: Principal and Interest | (11,111) | | (11,111) |
| N/A: Operating Transfers | (9,984) | | (9,984) |
| N/A: Fixed Assets | (16,121) | | (16,121) |
| Total Deductions | (37,216) | 0 | (37,216) |
| <u>Allocated Additions:</u> | | | |
| 00001 Eq Use Allow | 63,454 | | 63,454 |
| 00002 Str Use Allow | 45,727 | | 45,727 |
| 12000 Cnty Exec | 56,082 | 4,854 | 60,936 |
| 13000 Cnty Counsel | 54,960 | 2,291 | 57,251 |
| 61000 Aud-Cont | | 165,446 | 165,446 |
| 63200 GS-Purchasing | | 49,414 | 49,414 |
| 63300 GS-Fac Svcs | | 135,195 | 135,195 |
| 64000 Human Resources | | 105,748 | 105,748 |
| 65000 Treasurer | | 4,140 | 4,140 |
| Total Allocated Additions | 220,224 | 467,087 | 687,311 |
| <u>Cost Adjustments:</u> | | | |
| ITS Overage Refund | (6,384) | | (6,384) |
| Reimbursements | (360) | | (360) |
| Total Cost Adjustments | (6,744) | 0 | (6,744) |
| Total to be Allocated | 10,442,121 | 467,087 | 10,909,208 |

County of Santa Barbara
OMB Circular A-87 Cost Allocation Plan
For Use in Fiscal Year 2009-2010
Functional Costs for 52100 Landscape Maintenance

| | Total | General & Admin | Bldg Landscape | Direct Identify | General Government |
|--|-------------------|--------------------|----------------|-----------------|-----------------------|
| <u>Departmental Expenditures:</u> | | | | | |
| Salaries and Benefits | 6,491,763 | 1,331,395 | 303,776 | 25,954 | 4,830,638 |
| Services and Supplies | 3,541,543 | 665,335 | 121,793 | 7,374 | 2,747,041 |
| Principal and Interest | 11,111 | | | | 11,111 |
| Operating Transfers | 9,984 | 5,296 | | | 4,688 |
| Fixed Assets | 16,121 | | 8,001 | | 8,120 |
| Intrafund Trfs(+) | 195,335 | 2,137 | | | 193,198 |
| Total Expenditures | 10,265,857 | 2,004,163 | 433,570 | 33,328 | 7,794,796 |
| <u>Cost Adjustments:</u> | | | | | |
| Deductions | (37,216) | (5,296) | (8,001) | | (23,919) |
| Reimbursements | (360) | (360) | | | |
| ITS Overage Refund | (6,384) | (6,384) | | | |
| Total Functional Costs | 10,221,897 | 1,992,123 | 425,569 | 33,328 | 7,770,877 |
| <u>First Addition/Reallocation</u> | | | | | |
| First Addition-Others | 220,224 | 220,224 | | | |
| First Admin Reallocation | | (2,212,347) | 130,234 | 11,127 | 2,070,985 |
| Total First Allocation | 10,442,121 | | 555,803 | 44,455 | 9,841,862 |
| <u>Second Addition/Reallocation</u> | | | | | |
| Second Addition-GS-Fac Svcs | 50,526 | | | | 50,526 |
| Second Addition-GS-Fac Svcs | 190 | | | | 190 |
| Second Addition-GS-Fac Svcs | 79,738 | | | | 79,738 |
| Second Addition-Others | 336,633 | 336,633 | | | |
| Second Admin Reallocation | | (336,633) | 19,817 | 1,693 | 315,124 |
| Total Allocated | 10,909,208 | | 575,620 | 46,148 | 10,287,439 |

County of Santa Barbara
OMB Circular A-87 Cost Allocation Plan
For Use in Fiscal Year 2009-2010
52100 Landscape Maintenance
Detail Allocation for 02 Bldg Landscape

| | Allocation Units (A) | Allocated Percent | Gross Allocated | Direct Billed | First Allocation | Second Allocation | Total Allocated |
|-----------------------------|-------------------------|----------------------|--------------------|------------------|---------------------|----------------------|--------------------|
| 12000 Cnty Exec | 3,024 | 0.723% | 4,017 | | 4,017 | | 4,017 |
| 13000 Cnty Counsel | 2,713 | 0.648% | 3,604 | | 3,604 | | 3,604 |
| 61000 Aud-Cont | 4,032 | 0.964% | 5,357 | | 5,357 | 194 | 5,551 |
| 63200 GS-Purchasing | 1,470 | 0.351% | 1,954 | | 1,954 | 71 | 2,024 |
| 63300 GS-Fac Svcs | 52,028 | 12.436% | 69,119 | | 69,119 | 2,499 | 71,618 |
| 64000 Human Resource | 7,440 | 1.778% | 9,884 | | 9,884 | 357 | 10,241 |
| 65000 Treasurer | 3,768 | 0.901% | 5,006 | | 5,006 | 181 | 5,187 |
| Cost Center Subtotal | 74,476 | 17.801% | 98,941 | | 98,941 | 3,301 | 102,242 |
| 11000 BOS | 3,652 | 0.873% | 4,851 | | 4,851 | 175 | 5,027 |
| 21100 DA | 8,405 | 2.009% | 11,166 | | 11,166 | 404 | 11,570 |
| 22100 Prob Svcs | 18,759 | 4.484% | 24,922 | | 24,922 | 901 | 25,823 |
| 22200 Prob Inst | 25,337 | 6.056% | 33,659 | | 33,659 | 1,217 | 34,876 |
| 23000 Pub Defend | 22,655 | 5.415% | 30,097 | | 30,097 | 1,088 | 31,185 |
| 25000 Court Ops | 80,195 | 19.168% | 106,538 | | 106,538 | 3,851 | 110,390 |
| 25001 Grand Jury | 2,308 | 0.552% | 3,067 | | 3,067 | 111 | 3,178 |
| 31100 Fire | 60 | 0.014% | 80 | | 80 | 3 | 83 |
| 32100 Sher-Coroner | 16,947 | 4.051% | 22,514 | | 22,514 | 814 | 23,328 |
| 41100 PHD | 47,991 | 11.471% | 63,756 | | 63,756 | 2,305 | 66,061 |
| 41212 PHD-EMS | 418 | 0.100% | 556 | | 556 | 20 | 576 |
| 41400 PHD-HS | 242 | 0.058% | 322 | | 322 | 12 | 333 |
| 41500 PHD-EHS | 1,356 | 0.324% | 1,801 | | 1,801 | 65 | 1,866 |
| 43000 ADMHS | 20,782 | 4.967% | 27,608 | | 27,608 | 998 | 28,606 |
| 43200 ADMHS-ADP | 606 | 0.145% | 805 | | 805 | 29 | 834 |
| 44000 Soc Svcs | 17,685 | 4.227% | 23,494 | | 23,494 | 849 | 24,344 |
| 51000 Ag Comm | 1,977 | 0.472% | 2,626 | | 2,626 | 95 | 2,721 |
| 53100 P&D | 3,829 | 0.915% | 5,087 | | 5,087 | 184 | 5,270 |
| 53500 P&D-Energy | 2,649 | 0.633% | 3,520 | | 3,520 | 127 | 3,647 |
| 53600 P&D-B&S | 822 | 0.196% | 1,092 | | 1,092 | 39 | 1,131 |
| 54100 PW-Admin | 1,452 | 0.347% | 1,929 | | 1,929 | 70 | 1,998 |
| 54210 PW-Roads | 1,884 | 0.450% | 2,503 | | 2,503 | 90 | 2,593 |
| 54300 PW-Surveyor | 618 | 0.148% | 821 | | 821 | 30 | 851 |
| 54410 PW-Flood | 1,522 | 0.364% | 2,022 | | 2,022 | 73 | 2,095 |
| 54471 PW-Water | 407 | 0.097% | 541 | | 541 | 20 | 560 |
| 54500 PW-SWM | 923 | 0.221% | 1,226 | | 1,226 | 44 | 1,270 |
| 55000 HCD | 552 | 0.132% | 734 | | 734 | 27 | 760 |
| 62000 Clk-Rec-Assr | 47,925 | 11.455% | 63,667 | | 63,667 | 2,302 | 65,969 |
| 63100 GS-Admin | 1,607 | 0.384% | 2,135 | | 2,135 | 77 | 2,212 |
| 63420 GS-Work Comp | 68 | 0.016% | 90 | | 90 | 3 | 94 |
| 63500 ITD-Comm | 2,295 | 0.549% | 3,049 | | 3,049 | 110 | 3,160 |
| 63600 GS-Veh Ops | 193 | 0.046% | 256 | | 256 | 9 | 265 |
| 63700 ITD-ITS | 4,214 | 1.007% | 5,598 | | 5,598 | 202 | 5,800 |
| 81500 LAFCO | 92 | 0.022% | 122 | | 122 | 4 | 126 |

County of Santa Barbara
OMB Circular A-87 Cost Allocation Plan
For Use in Fiscal Year 2009-2010
52100 Landscape Maintenance
Detail Allocation for 02 Bldg Landscape

| | Allocation Units (A) | Allocated Percent | Gross Allocated | Direct Billed | First Allocation | Second Allocation | Total Allocated |
|------------------------|-------------------------|----------------------|--------------------|------------------|---------------------|----------------------|--------------------|
| 90901 990 Prop 10 | 1,337 | 0.319% | 1,776 | | 1,776 | 64 | 1,840 |
| 99999 Other | 2,134 | 0.510% | 2,835 | | 2,835 | 102 | 2,938 |
| Subtotal | 418,373 | 100.000% | 555,803 | | 555,803 | 19,817 | 575,620 |
| Direct Billed | | | | | | | |
| Total Allocated | 418,373 | 100.000% | 555,803 | | 555,803 | 19,817 | 575,620 |

Allocation Basis: Square feet occupied per bldg landscape costs
 Source: G/S Bldg Square Footage Database

County of Santa Barbara
OMB Circular A-87 Cost Allocation Plan
For Use in Fiscal Year 2009-2010
52100 Landscape Maintenance
Detail Allocation for 03 Direct Identify

| | Allocation Units (A) | Allocated Percent | Gross Allocated | Direct Billed | First Allocation | Second Allocation | Total Allocated |
|------------------------|-------------------------|----------------------|--------------------|------------------|---------------------|----------------------|--------------------|
| 25000 Court Ops | 1,294 | 3.882% | 1,726 | | 1,726 | 66 | 1,791 |
| 41500 PHD-EHS | 44 | 0.132% | 59 | | 59 | 2 | 61 |
| 41540 PHD-AS | 5,728 | 17.185% | 7,640 | | 7,640 | 291 | 7,931 |
| 43000 ADMHS | 4,654 | 13.963% | 6,207 | | 6,207 | 236 | 6,444 |
| 44000 Soc Svcs | 16,627 | 49.890% | 22,178 | | 22,178 | 845 | 23,023 |
| 51000 Ag Comm | 4,982 | 14.949% | 6,646 | | 6,646 | 253 | 6,899 |
| Subtotal | 33,328 | 100.000% | 44,455 | | 44,455 | 1,693 | 46,148 |
| Direct Billed | | | | | | | |
| Total Allocated | 33,328 | 100.000% | 44,455 | | 44,455 | 1,693 | 46,148 |

Allocation Basis: Direct charges assigned in FIN
Source: FIN Expenditure Ledger

County of Santa Barbara
OMB Circular A-87 Cost Allocation Plan
For Use in Fiscal Year 2009-2010
Allocation Summary for 52100 Landscape Maintenance

| | Total | Bldg Landscape | Direct Identify |
|-----------------------|---------|----------------|-----------------|
| 11000 BOS | 5,027 | 5,027 | |
| 12000 Cnty Exec | 4,017 | 4,017 | |
| 13000 Cnty Counsel | 3,604 | 3,604 | |
| 21100 DA | 11,570 | 11,570 | |
| 22100 Prob Svcs | 25,823 | 25,823 | |
| 22200 Prob Inst | 34,876 | 34,876 | |
| 23000 Pub Defend | 31,185 | 31,185 | |
| 25000 Court Ops | 112,181 | 110,390 | 1,791 |
| 25001 Grand Jury | 3,178 | 3,178 | |
| 31100 Fire | 83 | 83 | |
| 32100 Sher-Coroner | 23,328 | 23,328 | |
| 41100 PHD | 66,061 | 66,061 | |
| 41212 PHD-EMS | 576 | 576 | |
| 41400 PHD-HS | 333 | 333 | |
| 41500 PHD-EHS | 1,927 | 1,866 | 61 |
| 41540 PHD-AS | 7,931 | | 7,931 |
| 43000 ADMHS | 35,050 | 28,606 | 6,444 |
| 43200 ADMHS-ADP | 834 | 834 | |
| 44000 Soc Svcs | 47,367 | 24,344 | 23,023 |
| 51000 Ag Comm | 9,619 | 2,721 | 6,899 |
| 53100 P&D | 5,270 | 5,270 | |
| 53500 P&D-Energy | 3,647 | 3,647 | |
| 53600 P&D-B&S | 1,131 | 1,131 | |
| 54100 PW-Admin | 1,998 | 1,998 | |
| 54210 PW-Roads | 2,593 | 2,593 | |
| 54300 PW-Surveyor | 851 | 851 | |
| 54410 PW-Flood | 2,095 | 2,095 | |
| 54471 PW-Water | 560 | 560 | |
| 54500 PW-SWM | 1,270 | 1,270 | |
| 55000 HCD | 760 | 760 | |
| 61000 Aud-Cont | 5,551 | 5,551 | |
| 62000 Clk-Rec-Assr | 65,969 | 65,969 | |
| 63100 GS-Admin | 2,212 | 2,212 | |
| 63200 GS-Purchasing | 2,024 | 2,024 | |
| 63300 GS-Fac Svcs | 71,618 | 71,618 | |
| 63420 GS-Work Comp | 94 | 94 | |
| 63500 ITD-Comm | 3,160 | 3,160 | |
| 63600 GS-Veh Ops | 265 | 265 | |
| 63700 ITD-ITS | 5,800 | 5,800 | |
| 64000 Human Resources | 10,241 | 10,241 | |
| 65000 Treasurer | 5,187 | 5,187 | |
| 81500 LAFCO | 126 | 126 | |
| 90901 990 Prop 10 | 1,840 | 1,840 | |

County of Santa Barbara
OMB Circular A-87 Cost Allocation Plan
For Use in Fiscal Year 2009-2010
Allocation Summary for 52100 Landscape Maintenance

| | Total | Bldg Landscape | Direct Identify | | | |
|------------------------|----------------|----------------|-----------------|--|--|--|
| 99999 Other | 2,938 | 2,938 | | | | |
| Total Allocated | <u>621,768</u> | <u>575,620</u> | <u>46,148</u> | | | |

Santa Barbara County
County-wide Cost Allocation Plan

AUDITOR-CONTROLLER
ALLOCATION DETAIL



County of Santa Barbara
OMB Circular A-87 Cost Allocation Plan For Use in Fiscal Year 2009-2010

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). This department's expenditures also include bank activity charges; these charges no longer represent compensating balances, but are actual expenditures by the Treasurer's Department (see Treasurer's write-up for detail.)

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

Intrafund billings and revenues received for allowable functions offset grantee allocations. Revenues from refunds or reimbursements offset functional expenditures.

The Plan allocates costs for the 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 proposed budget for consideration by the Board of Supervisors and compiles the County's Final Budget. This division of the office also prepares the County-wide 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 against the County, maintenance of records of accountability, and bank activity charges, and processing of various financial documents. These costs are allocated based on the number of documents 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.

Payroll Accounting: The Auditor-Controller department maintains and operates of 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 during the fiscal year.

County of Santa Barbara
OMB Circular A-87 Cost Allocation Plan
For Use in Fiscal Year 2009-2010
Costs to be allocated for 61000 Auditor-Controller

| | First Allocation | Second Allocation | Total |
|--|---------------------|----------------------|-----------|
| <u>Departmental Expenditures:</u> | | | |
| Salaries and Benefits | 6,033,677 | | 6,033,677 |
| Services and Supplies | 944,780 | | 944,780 |
| Operating Transfers | 5,077 | | 5,077 |
| Intrafund Trfs(+) | 8,635 | | 8,635 |
| Total Departmental Expenditures | 6,992,169 | 0 | 6,992,169 |
| <u>Deductions:</u> | | | |
| N/A: Operating Transfers | (5,077) | | (5,077) |
| Total Deductions | (5,077) | 0 | (5,077) |
| <u>Allocated Additions:</u> | | | |
| 00001 Eq Use Allow | 64,778 | | 64,778 |
| 00002 Str Use Allow | 19,611 | | 19,611 |
| 12000 Cnty Exec | 41,885 | 3,377 | 45,262 |
| 13000 Cnty Counsel | 66,441 | 2,769 | 69,210 |
| 52100 Land Maint | 5,357 | 194 | 5,551 |
| 63200 GS-Purchasing | | 4,436 | 4,436 |
| 63300 GS-Fac Svcs | | 236,797 | 236,797 |
| 64000 Human Resources | | 73,334 | 73,334 |
| 65000 Treasurer | | 1,744 | 1,744 |
| Total Allocated Additions | 198,072 | 322,652 | 520,723 |
| <u>Cost Adjustments:</u> | | | |
| Admin Fee | (4,800) | | (4,800) |
| Apport Fees | (5,560) | | (5,560) |
| Bank Charges | 57,107 | | 57,107 |
| Crime Lab ovrhd charges | (532) | | (532) |
| ITS Overage Refund | (20,955) | | (20,955) |
| Retirement Litigation Cost | 159,471 | | 159,471 |
| Spec Dist Budget Cost | | | |
| Spec Dist LGFA Cost | | | |
| Spec Dist Liaison Cost | | | |
| Spec Dist Payroll Cost | | | |
| Subpoena Fees | (15) | | (15) |
| Various rebates/refunds | (11,112) | | (11,112) |
| Total Cost Adjustments | 173,603 | 0 | 173,603 |
| Total to be Allocated | 7,358,767 | 322,652 | 7,681,419 |

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County of Santa Barbara
OMB Circular A-87 Cost Allocation Plan
For Use in Fiscal Year 2009-2010
Functional Costs for 61000 Auditor-Controller

| | Total | General & Admin | Direct Identify | Financial Reporting | Fixed Asset Accounting | Financial Accounting |
|-------------------------------------|------------------|--------------------|-----------------|------------------------|---------------------------|-------------------------|
| <u>Departmental Expenditures:</u> | | | | | | |
| Salaries and Benefits | 6,033,677 | 548,811 | 186,357 | 690,039 | 95,333 | 2,203,897 |
| Services and Supplies | 944,780 | 201,270 | | 154,794 | | 389,122 |
| Operating Transfers | 5,077 | 5,077 | | | | |
| Intrafund Trfs(+) | 8,635 | 1,222 | | | | 5,475 |
| Total Expenditures | 6,992,169 | 756,379 | 186,357 | 844,833 | 95,333 | 2,598,495 |
| <u>Cost Adjustments:</u> | | | | | | |
| Deductions | (5,077) | (5,077) | | | | |
| Retirement Litigation Cost | 159,471 | (25,463) | (8,689) | | | |
| Adjust for LAFCO cost | | | 3,009 | (3,009) | | |
| Admin Fee | (4,800) | | | | | |
| Apport Fees | (5,560) | | | | | |
| Bank Charges | 57,107 | | | | | 8,563 |
| ITS Overage Refund | (20,955) | | | | | (20,955) |
| Spec Dist Budget Cost | | | | | | |
| Spec Dist LGFA Cost | | | | | | |
| Spec Dist Liaison Cost | | | | | | |
| Spec Dist Payroll Cost | | | | | | |
| Subpoena Fees | (15) | | | | | |
| Various rebates/refunds | (11,112) | | | | | (11,112) |
| Crime Lab ovrhd charges | (532) | (532) | | | | |
| Total Functional Costs | 7,160,695 | 725,308 | 180,677 | 841,824 | 95,333 | 2,574,991 |
| <u>First Addition/Reallocation</u> | | | | | | |
| First Addition-Others | 198,072 | 198,072 | | | | |
| First Admin Reallocation | | (923,380) | 31,373 | 116,168 | 16,049 | 371,027 |
| Total First Allocation | 7,358,767 | | 212,051 | 957,992 | 111,382 | 2,946,018 |
| <u>Second Addition/Reallocation</u> | | | | | | |
| Second Addition-Others | 322,652 | 322,652 | | | | |
| Second Admin Reallocation | | (322,652) | 10,963 | 40,592 | 5,608 | 129,646 |
| Total Allocated | 7,681,419 | | 223,013 | 998,584 | 116,990 | 3,075,664 |

County of Santa Barbara
OMB Circular A-87 Cost Allocation Plan
For Use in Fiscal Year 2009-2010
Functional Costs for 61000 Auditor-Controller

| | Customer Support | Internal Audit-Countywide | Internal Audit-Direct | Payroll | General Government |
|-------------------------------------|------------------|---------------------------|-----------------------|----------------|--------------------|
| <u>Departmental Expenditures:</u> | | | | | |
| Salaries and Benefits | 71,752 | 305,256 | 239,382 | 653,890 | 1,038,961 |
| Services and Supplies | 22,104 | 21,439 | | 126,185 | 29,865 |
| Operating Transfers | | | | | |
| Intrafund Trfs(+) | | | | | 1,938 |
| Total Expenditures | <u>93,856</u> | <u>326,695</u> | <u>239,382</u> | <u>780,076</u> | <u>1,070,763</u> |
| <u>Cost Adjustments:</u> | | | | | |
| Deductions | | | | | |
| Retirement Litigation Cost | 193,622 | | | | |
| Adjust for LAFCO cost | | | | | |
| Admin Fee | (4,800) | | | | |
| Apport Fees | (5,560) | | | | |
| Bank Charges | | | | 48,544 | |
| ITS Overage Refund | | | | | |
| Spec Dist Budget Cost | | | | | |
| Spec Dist LGFA Cost | | | | | |
| Spec Dist Liaison Cost | | | | | |
| Spec Dist Payroll Cost | | | | | |
| Subpoena Fees | | | | (15) | |
| Various rebates/refunds | | | | | |
| Crime Lab ovrhd charges | | | | | |
| Total Functional Costs | <u>277,118</u> | <u>326,695</u> | <u>239,382</u> | <u>828,604</u> | <u>1,070,763</u> |
| <u>First Addition/Reallocation</u> | | | | | |
| First Addition-Others | | | | | |
| First Admin Reallocation | 12,079 | 51,390 | 40,300 | 110,083 | 174,909 |
| Total First Allocation | <u>289,198</u> | <u>378,085</u> | <u>279,682</u> | <u>938,687</u> | <u>1,245,672</u> |
| <u>Second Addition/Reallocation</u> | | | | | |
| Second Addition-Others | | | | | |
| Second Admin Reallocation | 4,221 | 17,957 | 14,082 | 38,466 | 61,118 |
| Total Allocated | <u>293,419</u> | <u>396,042</u> | <u>293,764</u> | <u>977,153</u> | <u>1,306,790</u> |

County of Santa Barbara
OMB Circular A-87 Cost Allocation Plan
For Use in Fiscal Year 2009-2010
61000 Auditor-Controller
Detail Allocation for 02 Direct Identify

| | Allocation Units (A) | Allocated Percent | Gross Allocated | Direct Billed | First Allocation | Second Allocation | Total Allocated |
|-----------------------------|-------------------------|----------------------|--------------------|------------------|---------------------|----------------------|--------------------|
| 12000 Cnty Exec | 878 | 0.486% | 1,030 | | 1,030 | | 1,030 |
| 13000 Cnty Counsel | 627 | 0.347% | 736 | | 736 | | 736 |
| 52100 Land Maint | 3,875 | 2.146% | 4,550 | | 4,550 | | 4,550 |
| 63200 GS-Purchasing | 269 | 0.149% | 316 | | 316 | 17 | 333 |
| 63300 GS-Fac Svcs | 1,703 | 0.943% | 1,999 | | 1,999 | 107 | 2,106 |
| 64000 Human Resource | 1,571 | 0.870% | 1,844 | | 1,844 | 98 | 1,942 |
| 65000 Treasurer | 10,878 | 6.023% | 12,771 | | 12,771 | 681 | 13,452 |
| Cost Center Subtotal | 19,801 | 10.963% | 23,247 | | 23,247 | 902 | 24,149 |
| 11000 BOS | 357 | 0.198% | 419 | | 419 | 22 | 441 |
| 21100 DA | 2,274 | 1.259% | 2,669 | | 2,669 | 142 | 2,812 |
| 21300 Child Supt Srvc | 869 | 0.481% | 1,020 | | 1,020 | 54 | 1,074 |
| 22100 Prob Svcs | 892 | 0.494% | 1,047 | | 1,047 | 56 | 1,103 |
| 22200 Prob Inst | 541 | 0.300% | 635 | | 635 | 34 | 669 |
| 23000 Pub Defend | 1,612 | 0.892% | 1,892 | | 1,892 | 101 | 1,993 |
| 25002 Ct 0069 Svcs | 5,464 | 3.025% | 6,415 | | 6,415 | 342 | 6,756 |
| 31100 Fire | 4,013 | 2.222% | 4,712 | | 4,712 | 251 | 4,963 |
| 32100 Sher-Coroner | 4,381 | 2.426% | 5,144 | | 5,144 | 274 | 5,418 |
| 32200 Sher-Custody | 1,995 | 1.105% | 2,342 | | 2,342 | 125 | 2,467 |
| 32230 Inmate Welfare | 54 | 0.030% | 64 | | 64 | 3 | 67 |
| 41100 PHD | 4,997 | 2.767% | 5,867 | | 5,867 | 313 | 6,180 |
| 41212 PHD-EMS | 38 | 0.021% | 44 | | 44 | 2 | 47 |
| 41400 PHD-HS | 11 | 0.006% | 13 | | 13 | 1 | 14 |
| 41500 PHD-EHS | 288 | 0.159% | 338 | | 338 | 18 | 356 |
| 41540 PHD-AS | 96 | 0.053% | 112 | | 112 | 6 | 118 |
| 43000 ADMHS | 14,530 | 8.044% | 17,058 | | 17,058 | 909 | 17,967 |
| 43100 ADMHS-MHSA | 837 | 0.464% | 983 | | 983 | 52 | 1,035 |
| 43200 ADMHS-ADP | 652 | 0.361% | 765 | | 765 | 41 | 806 |
| 44000 Soc Svcs | 4,534 | 2.510% | 5,323 | | 5,323 | 284 | 5,606 |
| 51000 Ag Comm | 1,263 | 0.699% | 1,482 | | 1,482 | 79 | 1,561 |
| 52371 PLCFD | 22 | 0.012% | 26 | | 26 | 1 | 28 |
| 53100 P&D | 3,520 | 1.949% | 4,133 | | 4,133 | 220 | 4,353 |
| 53460 990-RDA IV | 24,580 | 13.609% | 28,858 | | 28,858 | 1,538 | 30,395 |
| 53500 P&D-Energy | 353 | 0.195% | 414 | | 414 | 22 | 436 |
| 53600 P&D-B&S | 1,389 | 0.769% | 1,631 | | 1,631 | 87 | 1,718 |
| 53641 P&D-Oil | 74 | 0.041% | 87 | | 87 | 5 | 92 |
| 54100 PW-Admin | 158 | 0.087% | 185 | | 185 | 10 | 195 |
| 54210 PW-Roads | 24,291 | 13.448% | 28,518 | | 28,518 | 1,520 | 30,037 |
| 54300 PW-Surveyor | 168 | 0.093% | 198 | | 198 | 11 | 208 |
| 54410 PW-Flood | 1,941 | 1.075% | 2,279 | | 2,279 | 121 | 2,400 |
| 54471 PW-Water | 91 | 0.050% | 106 | | 106 | 6 | 112 |
| 54500 PW-SWM | 1,791 | 0.992% | 2,103 | | 2,103 | 112 | 2,215 |
| 54560 PW-Lag San | (144) | -0.080% | (169) | | (169) | (9) | (178) |

County of Santa Barbara
OMB Circular A-87 Cost Allocation Plan
For Use in Fiscal Year 2009-2010
61000 Auditor-Controller
Detail Allocation for 02 Direct Identify

| | Allocation Units (A) | Allocated Percent | Gross Allocated | Direct Billed | First Allocation | Second Allocation | Total Allocated |
|------------------------|-------------------------|----------------------|--------------------|------------------|---------------------|----------------------|--------------------|
| 55000 HCD | 3,285 | 1.819% | 3,856 | | 3,856 | 205 | 4,062 |
| 55200 HCD-AH | 159 | 0.088% | 187 | | 187 | 10 | 196 |
| 62000 Clk-Rec-Assr | 2,889 | 1.599% | 3,392 | | 3,392 | 181 | 3,572 |
| 63100 GS-Admin | 949 | 0.525% | 1,114 | | 1,114 | 59 | 1,173 |
| 63420 GS-Work Comp | 554 | 0.307% | 650 | | 650 | 35 | 685 |
| 63430 GS-Liability | 194 | 0.107% | 227 | | 227 | 12 | 240 |
| 63500 ITD-Comm | 419 | 0.232% | 492 | | 492 | 26 | 519 |
| 63600 GS-Veh Ops | 604 | 0.334% | 709 | | 709 | 38 | 747 |
| 63700 ITD-ITS | 2,752 | 1.523% | 3,230 | | 3,230 | 172 | 3,402 |
| 63800 GS-Utilities | 12 | 0.007% | 14 | | 14 | 1 | 15 |
| 81000 SBC Retirement | 611 | 0.338% | 718 | | 718 | 38 | 756 |
| 81500 LAFCO | 3,067 | 1.698% | 3,601 | | 3,601 | 192 | 3,793 |
| 83260 Carp Cem Dist | 6,715 | 3.718% | 7,884 | | 7,884 | 420 | 8,304 |
| 83270 Goleta Cem Dist | 1,804 | 0.999% | 2,117 | | 2,117 | 113 | 2,230 |
| 83280 Guadalupe Cem | 2,307 | 1.277% | 2,709 | | 2,709 | 144 | 2,853 |
| 83290 Lompoc Cem Di | 1,068 | 0.591% | 1,253 | | 1,253 | 67 | 1,320 |
| 83300 LA Cem Dist | 466 | 0.258% | 548 | | 548 | 29 | 577 |
| 83310 Oak Hill Cem D | 1,173 | 0.650% | 1,378 | | 1,378 | 73 | 1,451 |
| 83320 SM Cem Dist | 1,202 | 0.666% | 1,412 | | 1,412 | 75 | 1,487 |
| 83465 Casmalia CSD | 466 | 0.258% | 548 | | 548 | 29 | 577 |
| 83630 CSFPD | 1,547 | 0.856% | 1,816 | | 1,816 | 97 | 1,913 |
| 83650 MFPD | 2,346 | 1.299% | 2,754 | | 2,754 | 147 | 2,901 |
| 84400 CVRD | 2,270 | 1.257% | 2,665 | | 2,665 | 142 | 2,807 |
| 84500 CRCDD | 2,184 | 1.209% | 2,564 | | 2,564 | 137 | 2,701 |
| 85100 IVRPD | 2,038 | 1.129% | 2,393 | | 2,393 | 128 | 2,521 |
| 85700 SMVWCD | 1,104 | 0.611% | 1,297 | | 1,297 | 69 | 1,366 |
| 87100 APCD | 327 | 0.181% | 383 | | 383 | 20 | 404 |
| 99000 Dept 990 | 876 | 0.485% | 1,029 | | 1,029 | 55 | 1,084 |
| 99999 Other | 9,498 | 5.259% | 11,151 | | 11,151 | 594 | 11,745 |
| Subtotal | 180,619 | 100.000% | 212,051 | | 212,051 | 10,963 | 223,013 |
| Direct Billed | | | | | | | |
| Total Allocated | 180,619 | 100.000% | 212,051 | | 212,051 | 10,963 | 223,013 |

Allocation Basis: Direct charges assigned in FIN
Source: FIN Expenditure Ledger

County of Santa Barbara
OMB Circular A-87 Cost Allocation Plan
For Use in Fiscal Year 2009-2010
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 | 3,139,537 | 0.760% | 7,278 | | 7,278 | | 7,278 |
| 13000 Cnty Counsel | 6,414,800 | 1.552% | 14,870 | | 14,870 | | 14,870 |
| 52100 Land Maint | 6,491,765 | 1.571% | 15,049 | | 15,049 | | 15,049 |
| 63200 GS-Purchasing | 669,411 | 0.162% | 1,552 | | 1,552 | 68 | 1,620 |
| 63300 GS-Fac Svcs | 4,230,038 | 1.024% | 9,806 | | 9,806 | 432 | 10,238 |
| 64000 Human Resource | 3,333,654 | 0.807% | 7,728 | | 7,728 | 341 | 8,068 |
| 65000 Treasurer | 4,450,163 | 1.077% | 10,316 | | 10,316 | 455 | 10,771 |
| Cost Center Subtotal | 28,729,369 | 6.952% | 66,598 | | 66,598 | 1,296 | 67,894 |
| 11000 BOS | 2,166,282 | 0.524% | 5,022 | | 5,022 | 221 | 5,243 |
| 21100 DA | 16,010,356 | 3.874% | 37,114 | | 37,114 | 1,636 | 38,750 |
| 21300 Child Supt Srvc | 7,661,752 | 1.854% | 17,761 | | 17,761 | 783 | 18,544 |
| 22100 Prob Svcs | 20,952,925 | 5.070% | 48,571 | | 48,571 | 2,141 | 50,712 |
| 22200 Prob Inst | 12,718,490 | 3.078% | 29,483 | | 29,483 | 1,300 | 30,783 |
| 23000 Pub Defend | 8,530,498 | 2.064% | 19,775 | | 19,775 | 872 | 20,646 |
| 31100 Fire | 43,951,042 | 10.635% | 101,883 | | 101,883 | 4,491 | 106,375 |
| 32100 Sher-Coroner | 53,262,728 | 12.888% | 123,469 | | 123,469 | 5,443 | 128,912 |
| 32200 Sher-Custody | 25,633,026 | 6.203% | 59,420 | | 59,420 | 2,619 | 62,040 |
| 32230 Inmate Welfare | 699,400 | 0.169% | 1,621 | | 1,621 | 71 | 1,693 |
| 41100 PHD | 40,908,649 | 9.899% | 94,831 | | 94,831 | 4,180 | 99,011 |
| 41212 PHD-EMS | 860,476 | 0.208% | 1,995 | | 1,995 | 88 | 2,083 |
| 41400 PHD-HS | 260,559 | 0.063% | 604 | | 604 | 27 | 631 |
| 41500 PHD-EHS | 2,654,452 | 0.642% | 6,153 | | 6,153 | 271 | 6,425 |
| 41540 PHD-AS | 2,174,331 | 0.526% | 5,040 | | 5,040 | 222 | 5,263 |
| 43000 ADMHS | 24,425,496 | 5.910% | 56,621 | | 56,621 | 2,496 | 59,117 |
| 43100 ADMHS-MHSA | 2,662,449 | 0.644% | 6,172 | | 6,172 | 272 | 6,444 |
| 43200 ADMHS-ADP | 2,072,739 | 0.502% | 4,805 | | 4,805 | 212 | 5,017 |
| 44000 Soc Svcs | 46,665,484 | 11.292% | 108,176 | | 108,176 | 4,769 | 112,945 |
| 44001 IHSS | 640,449 | 0.155% | 1,485 | | 1,485 | 65 | 1,550 |
| 51000 Ag Comm | 2,863,185 | 0.693% | 6,637 | | 6,637 | 293 | 6,930 |
| 53100 P&D | 8,643,436 | 2.092% | 20,036 | | 20,036 | 883 | 20,920 |
| 53500 P&D-Energy | 865,639 | 0.209% | 2,007 | | 2,007 | 88 | 2,095 |
| 53600 P&D-B&S | 3,410,421 | 0.825% | 7,906 | | 7,906 | 349 | 8,254 |
| 53641 P&D-Oil | 182,680 | 0.044% | 423 | | 423 | 19 | 442 |
| 54100 PW-Admin | 1,646,088 | 0.398% | 3,816 | | 3,816 | 168 | 3,984 |
| 54210 PW-Roads | 11,704,336 | 2.832% | 27,132 | | 27,132 | 1,196 | 28,328 |
| 54300 PW-Surveyor | 1,759,061 | 0.426% | 4,078 | | 4,078 | 180 | 4,257 |
| 54410 PW-Flood | 3,400,780 | 0.823% | 7,883 | | 7,883 | 348 | 8,231 |
| 54471 PW-Water | 711,555 | 0.172% | 1,649 | | 1,649 | 73 | 1,722 |
| 54500 PW-SWM | 7,550,556 | 1.827% | 17,503 | | 17,503 | 772 | 18,275 |
| 54560 PW-Lag San | 1,420,962 | 0.344% | 3,294 | | 3,294 | 145 | 3,439 |
| 55000 HCD | 1,080,610 | 0.261% | 2,505 | | 2,505 | 110 | 2,615 |
| 62000 Clk-Rec-Assr | 10,653,586 | 2.578% | 24,696 | | 24,696 | 1,089 | 25,785 |

County of Santa Barbara
OMB Circular A-87 Cost Allocation Plan
For Use in Fiscal Year 2009-2010
61000 Auditor-Controller
Detail Allocation for 03 Financial Reporting

| | Allocation Units (A) | Allocated Percent | Gross Allocated | Direct Billed | First Allocation | Second Allocation | Total Allocated |
|------------------------|-------------------------|----------------------|--------------------|------------------|---------------------|----------------------|--------------------|
| 63100 GS-Admin | 2,357,167 | 0.570% | 5,464 | | 5,464 | 241 | 5,705 |
| 63420 GS-Work Comp | 1,242,453 | 0.301% | 2,880 | | 2,880 | 127 | 3,007 |
| 63430 GS-Liability | 367,004 | 0.089% | 851 | | 851 | 38 | 888 |
| 63500 ITD-Comm | 1,041,677 | 0.252% | 2,415 | | 2,415 | 106 | 2,521 |
| 63600 GS-Veh Ops | 1,499,952 | 0.363% | 3,477 | | 3,477 | 153 | 3,630 |
| 63700 ITD-ITS | 3,583,961 | 0.867% | 8,308 | | 8,308 | 366 | 8,674 |
| 63800 GS-Utilities | 29,973 | 0.007% | 69 | | 69 | 3 | 73 |
| 90901 990 Prop 10 | 1,432,229 | 0.347% | 3,320 | | 3,320 | 146 | 3,466 |
| 99000 Dept 990 | 2,175,817 | 0.526% | 5,044 | | 5,044 | 222 | 5,266 |
| Subtotal | 413,264,081 | 100.000% | 957,992 | | 957,992 | 40,592 | 998,584 |
| Direct Billed | | | | | | | |
| Total Allocated | 413,264,081 | 100.000% | 957,992 | | 957,992 | 40,592 | 998,584 |

Allocation Basis: Cost Plan Unit Salaries & Benefits-County only
Source: FIN Expenditure Ledger

County of Santa Barbara
OMB Circular A-87 Cost Allocation Plan
For Use in Fiscal Year 2009-2010
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 | 8 | 0.461% | 513 | | 513 | | 513 |
| 13000 Cnty Counsel | 2 | 0.115% | 128 | | 128 | | 128 |
| 52100 Land Maint | 94 | 5.415% | 6,031 | | 6,031 | | 6,031 |
| 63200 GS-Purchasing | 6 | 0.346% | 385 | | 385 | 21 | 406 |
| 63300 GS-Fac Svcs | 6 | 0.346% | 385 | | 385 | 21 | 406 |
| 64000 Human Resource | 14 | 0.806% | 898 | | 898 | 48 | 946 |
| 65000 Treasurer | 17 | 0.979% | 1,091 | | 1,091 | 58 | 1,149 |
| Cost Center Subtotal | 147 | 8.468% | 9,432 | | 9,432 | 148 | 9,579 |
| 11000 BOS | 2 | 0.115% | 128 | | 128 | 7 | 135 |
| 21100 DA | 25 | 1.440% | 1,604 | | 1,604 | 86 | 1,690 |
| 21300 Child Supt Srvc | 27 | 1.555% | 1,732 | | 1,732 | 93 | 1,825 |
| 22100 Prob Svcs | 27 | 1.555% | 1,732 | | 1,732 | 93 | 1,825 |
| 22200 Prob Inst | 6 | 0.346% | 385 | | 385 | 21 | 406 |
| 23000 Pub Defend | 7 | 0.403% | 449 | | 449 | 24 | 473 |
| 25002 Ct 0069 Svcs | 9 | 0.518% | 577 | | 577 | 31 | 608 |
| 31100 Fire | 11 | 0.634% | 706 | | 706 | 38 | 744 |
| 32100 Sher-Coroner | 251 | 14.459% | 16,104 | | 16,104 | 863 | 16,967 |
| 32200 Sher-Custody | 39 | 2.247% | 2,502 | | 2,502 | 134 | 2,636 |
| 32230 Inmate Welfare | 15 | 0.864% | 962 | | 962 | 52 | 1,014 |
| 41100 PHD | 110 | 6.336% | 7,058 | | 7,058 | 378 | 7,436 |
| 41212 PHD-EMS | 13 | 0.749% | 834 | | 834 | 45 | 879 |
| 41500 PHD-EHS | 6 | 0.346% | 385 | | 385 | 21 | 406 |
| 41540 PHD-AS | 5 | 0.288% | 321 | | 321 | 17 | 338 |
| 43000 ADMHS | 33 | 1.901% | 2,117 | | 2,117 | 113 | 2,231 |
| 43100 ADMHS-MHSA | 3 | 0.173% | 192 | | 192 | 10 | 203 |
| 43200 ADMHS-ADP | 1 | 0.058% | 64 | | 64 | 3 | 68 |
| 44000 Soc Svcs | 43 | 2.477% | 2,759 | | 2,759 | 148 | 2,907 |
| 51000 Ag Comm | 20 | 1.152% | 1,283 | | 1,283 | 69 | 1,352 |
| 53100 P&D | 16 | 0.922% | 1,027 | | 1,027 | 55 | 1,082 |
| 53500 P&D-Energy | 1 | 0.058% | 64 | | 64 | 3 | 68 |
| 53600 P&D-B&S | 7 | 0.403% | 449 | | 449 | 24 | 473 |
| 54100 PW-Admin | 22 | 1.267% | 1,412 | | 1,412 | 76 | 1,487 |
| 54210 PW-Roads | 243 | 13.998% | 15,591 | | 15,591 | 835 | 16,426 |
| 54221 GS-Airports | 1 | 0.058% | 64 | | 64 | 3 | 68 |
| 54300 PW-Surveyor | 11 | 0.634% | 706 | | 706 | 38 | 744 |
| 54410 PW-Flood | 63 | 3.629% | 4,042 | | 4,042 | 216 | 4,259 |
| 54478 PW-Proj Clnwtr | 1 | 0.058% | 64 | | 64 | 3 | 68 |
| 54500 PW-SWM | 162 | 9.332% | 10,394 | | 10,394 | 557 | 10,951 |
| 54560 PW-Lag San | 44 | 2.535% | 2,823 | | 2,823 | 151 | 2,974 |
| 55000 HCD | 3 | 0.173% | 192 | | 192 | 10 | 203 |
| 62000 Clk-Rec-Assr | 81 | 4.666% | 5,197 | | 5,197 | 278 | 5,475 |
| 63100 GS-Admin | 24 | 1.382% | 1,540 | | 1,540 | 82 | 1,622 |

County of Santa Barbara
OMB Circular A-87 Cost Allocation Plan
For Use in Fiscal Year 2009-2010
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 |
|------------------------|-------------------------|----------------------|--------------------|------------------|---------------------|----------------------|--------------------|
| 63700 ITD-ITS | 10 | 0.576% | 642 | | 642 | 34 | 676 |
| 90901 990 Prop 10 | 2 | 0.115% | 128 | | 128 | 7 | 135 |
| 99000 Dept 990 | 99 | 5.703% | 6,352 | | 6,352 | 340 | 6,692 |
| 99999 Other | 146 | 8.410% | 9,367 | | 9,367 | 502 | 9,869 |
| Subtotal | 1,736 | 100.000% | 111,382 | | 111,382 | 5,608 | 116,990 |
| Direct Billed | | | | | | | |
| Total Allocated | 1,736 | 100.000% | 111,382 | | 111,382 | 5,608 | 116,990 |

Allocation Basis: Number of Fixed Assets

Source: Capital Asset Inventory System

County of Santa Barbara
OMB Circular A-87 Cost Allocation Plan
For Use in Fiscal Year 2009-2010
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 | 1,695 | 0.353% | 10,406 | | 10,406 | | 10,406 |
| 13000 Cnty Counsel | 1,249 | 0.260% | 7,668 | | 7,668 | | 7,668 |
| 52100 Land Maint | 16,853 | 3.512% | 103,462 | | 103,462 | | 103,462 |
| 63200 GS-Purchasing | 343 | 0.071% | 2,106 | | 2,106 | 97 | 2,202 |
| 63300 GS-Fac Svcs | 10,683 | 2.226% | 65,584 | | 65,584 | 3,010 | 68,594 |
| 64000 Human Resource | 1,584 | 0.330% | 9,724 | | 9,724 | 446 | 10,171 |
| 65000 Treasurer | 3,269 | 0.681% | 20,069 | | 20,069 | 921 | 20,990 |
| Cost Center Subtotal | 35,676 | 7.434% | 219,018 | | 219,018 | 4,475 | 223,493 |
| 11000 BOS | 1,897 | 0.395% | 11,646 | | 11,646 | 535 | 12,180 |
| 21100 DA | 4,261 | 0.888% | 26,159 | | 26,159 | 1,201 | 27,359 |
| 21300 Child Supt Srvc | 2,588 | 0.539% | 15,888 | | 15,888 | 729 | 16,617 |
| 22100 Prob Svcs | 8,513 | 1.774% | 52,262 | | 52,262 | 2,399 | 54,661 |
| 22200 Prob Inst | 7,060 | 1.471% | 43,342 | | 43,342 | 1,989 | 45,331 |
| 23000 Pub Defend | 1,365 | 0.284% | 8,380 | | 8,380 | 385 | 8,764 |
| 25000 Court Ops | 51 | 0.011% | 313 | | 313 | 14 | 327 |
| 25001 Grand Jury | 962 | 0.200% | 5,906 | | 5,906 | 271 | 6,177 |
| 25002 Ct 0069 Svcs | 2,552 | 0.532% | 15,667 | | 15,667 | 719 | 16,386 |
| 25003 Ct 5901 Svcs | 495 | 0.103% | 3,039 | | 3,039 | 139 | 3,178 |
| 31100 Fire | 10,288 | 2.144% | 63,159 | | 63,159 | 2,899 | 66,058 |
| 32100 Sher-Coroner | 27,455 | 5.721% | 168,549 | | 168,549 | 7,737 | 176,285 |
| 32200 Sher-Custody | 10,816 | 2.254% | 66,400 | | 66,400 | 3,048 | 69,448 |
| 32230 Inmate Welfare | 1,046 | 0.218% | 6,421 | | 6,421 | 295 | 6,716 |
| 41100 PHD | 37,046 | 7.720% | 227,429 | | 227,429 | 10,439 | 237,868 |
| 41201 PHD-CHIP | 247 | 0.051% | 1,516 | | 1,516 | 70 | 1,586 |
| 41212 PHD-EMS | 1,342 | 0.280% | 8,239 | | 8,239 | 378 | 8,617 |
| 41400 PHD-HS | 1,272 | 0.265% | 7,809 | | 7,809 | 358 | 8,167 |
| 41500 PHD-EHS | 2,619 | 0.546% | 16,078 | | 16,078 | 738 | 16,816 |
| 41540 PHD-AS | 10,221 | 2.130% | 62,748 | | 62,748 | 2,880 | 65,628 |
| 41814 PHD-TSAC | 438 | 0.091% | 2,689 | | 2,689 | 123 | 2,812 |
| 43000 ADMHS | 16,114 | 3.358% | 98,925 | | 98,925 | 4,541 | 103,466 |
| 43100 ADMHS-MHSA | 2,907 | 0.606% | 17,846 | | 17,846 | 819 | 18,665 |
| 43200 ADMHS-ADP | 3,993 | 0.832% | 24,513 | | 24,513 | 1,125 | 25,639 |
| 44000 Soc Svcs | 28,760 | 5.993% | 176,560 | | 176,560 | 8,104 | 184,664 |
| 44001 IHSS | 533 | 0.111% | 3,272 | | 3,272 | 150 | 3,422 |
| 51000 Ag Comm | 1,743 | 0.363% | 10,700 | | 10,700 | 491 | 11,192 |
| 52371 PLCFD | 24 | 0.005% | 147 | | 147 | 7 | 154 |
| 53100 P&D | 11,244 | 2.343% | 69,028 | | 69,028 | 3,168 | 72,196 |
| 53460 990-RDA IV | 1,059 | 0.221% | 6,501 | | 6,501 | 298 | 6,800 |
| 53500 P&D-Energy | 1,402 | 0.292% | 8,607 | | 8,607 | 395 | 9,002 |
| 53600 P&D-B&S | 5,454 | 1.137% | 33,483 | | 33,483 | 1,537 | 35,019 |
| 53641 P&D-Oil | 246 | 0.051% | 1,510 | | 1,510 | 69 | 1,580 |
| 54100 PW-Admin | 2,174 | 0.453% | 13,346 | | 13,346 | 613 | 13,959 |

County of Santa Barbara
OMB Circular A-87 Cost Allocation Plan
For Use in Fiscal Year 2009-2010
61000 Auditor-Controller
Detail Allocation for 05 Financial Accounting

| | Allocation Units (A) | Allocated Percent | Gross Allocated | Direct Billed | First Allocation | Second Allocation | Total Allocated |
|------------------------|-------------------------|----------------------|--------------------|------------------|---------------------|----------------------|--------------------|
| 54210 PW-Roads | 11,640 | 2.426% | 71,459 | | 71,459 | 3,280 | 74,739 |
| 54221 GS-Airports | 355 | 0.074% | 2,179 | | 2,179 | 100 | 2,279 |
| 54300 PW-Surveyor | 2,144 | 0.447% | 13,162 | | 13,162 | 604 | 13,766 |
| 54410 PW-Flood | 9,275 | 1.933% | 56,940 | | 56,940 | 2,614 | 59,554 |
| 54471 PW-Water | 939 | 0.196% | 5,765 | | 5,765 | 265 | 6,029 |
| 54478 PW-Proj Clnwtr | 448 | 0.093% | 2,750 | | 2,750 | 126 | 2,877 |
| 54500 PW-SWM | 9,880 | 2.059% | 60,654 | | 60,654 | 2,784 | 63,438 |
| 54560 PW-Lag San | 2,496 | 0.520% | 15,323 | | 15,323 | 703 | 16,027 |
| 55000 HCD | 1,286 | 0.268% | 7,895 | | 7,895 | 362 | 8,257 |
| 55200 HCD-AH | 334 | 0.070% | 2,050 | | 2,050 | 94 | 2,145 |
| 55300 HCD-Home Pro | 184 | 0.038% | 1,130 | | 1,130 | 52 | 1,181 |
| 55400 HCD-OCFD | 71 | 0.015% | 436 | | 436 | 20 | 456 |
| 55600 HCD-CDBG | 203 | 0.042% | 1,246 | | 1,246 | 57 | 1,303 |
| 62000 Clk-Rec-Assr | 8,702 | 1.813% | 53,422 | | 53,422 | 2,452 | 55,874 |
| 63100 GS-Admin | 1,034 | 0.215% | 6,348 | | 6,348 | 291 | 6,639 |
| 63410 GS-Med Mal | 258 | 0.054% | 1,584 | | 1,584 | 73 | 1,657 |
| 63420 GS-Work Comp | 2,279 | 0.475% | 13,991 | | 13,991 | 642 | 14,633 |
| 63430 GS-Liability | 1,159 | 0.242% | 7,115 | | 7,115 | 327 | 7,442 |
| 63500 ITD-Comm | 2,458 | 0.512% | 15,090 | | 15,090 | 693 | 15,783 |
| 63600 GS-Veh Ops | 5,010 | 1.044% | 30,757 | | 30,757 | 1,412 | 32,169 |
| 63700 ITD-ITS | 4,479 | 0.933% | 27,497 | | 27,497 | 1,262 | 28,759 |
| 63800 GS-Utilities | 6,973 | 1.453% | 42,808 | | 42,808 | 1,965 | 44,773 |
| 64332 HR-Unemp SI | 14 | 0.003% | 86 | | 86 | 4 | 90 |
| 64333 HR-Dent SI | 202 | 0.042% | 1,240 | | 1,240 | 57 | 1,297 |
| 80100 Law Library | 1,212 | 0.253% | 7,441 | | 7,441 | 342 | 7,782 |
| 81000 SBC Retirement | 4,472 | 0.932% | 27,454 | | 27,454 | 1,260 | 28,714 |
| 81500 LAFCO | 397 | 0.083% | 2,437 | | 2,437 | 112 | 2,549 |
| 83270 Goleta Cem Dist | 1,581 | 0.329% | 9,706 | | 9,706 | 446 | 10,151 |
| 83290 Lompoc Cem Di | 1,524 | 0.318% | 9,356 | | 9,356 | 429 | 9,785 |
| 83630 CSFPD | 3,954 | 0.824% | 24,274 | | 24,274 | 1,114 | 25,388 |
| 84160 MVMD | 1,135 | 0.237% | 6,968 | | 6,968 | 320 | 7,288 |
| 84400 CVRD | 1,725 | 0.359% | 10,590 | | 10,590 | 486 | 11,076 |
| 85100 IVRPD | 2,808 | 0.585% | 17,239 | | 17,239 | 791 | 18,030 |
| 86100 SBCAG | 4,347 | 0.906% | 26,687 | | 26,687 | 1,225 | 27,912 |
| 87100 APCD | 4,299 | 0.896% | 26,392 | | 26,392 | 1,211 | 27,603 |
| 90901 990 Prop 10 | 3,204 | 0.668% | 19,670 | | 19,670 | 903 | 20,572 |
| 99000 Dept 990 | 3,617 | 0.754% | 22,205 | | 22,205 | 1,019 | 23,224 |
| 99999 Other | 129,918 | 27.073% | 797,578 | | 797,578 | 36,609 | 834,187 |
| Subtotal | 479,879 | 100.000% | 2,946,018 | | 2,946,018 | 129,646 | 3,075,664 |
| Direct Billed | | | | | | | |
| Total Allocated | 479,879 | 100.000% | 2,946,018 | | 2,946,018 | 129,646 | 3,075,664 |

County of Santa Barbara
OMB Circular A-87 Cost Allocation Plan
For Use in Fiscal Year 2009-2010
61000 Auditor-Controller
Detail Allocation for 05 Financial Accounting

| Allocation Units (A) | Allocated Percent | Gross Allocated | Direct Billed | First Allocation | Second Allocation | Total Allocated |
|-------------------------|----------------------|--------------------|------------------|---------------------|----------------------|--------------------|
|-------------------------|----------------------|--------------------|------------------|---------------------|----------------------|--------------------|

Allocation Basis: Number of Transaction Lines Processed
Source: FIN General Ledger Transactions

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County of Santa Barbara
OMB Circular A-87 Cost Allocation Plan
For Use in Fiscal Year 2009-2010
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 | 3,139,537 | 0.710% | 2,053 | | 2,053 | | 2,053 |
| 13000 Cnty Counsel | 6,414,800 | 1.451% | 4,196 | | 4,196 | | 4,196 |
| 52100 Land Maint | 6,491,765 | 1.468% | 4,246 | | 4,246 | | 4,246 |
| 63200 GS-Purchasing | 669,411 | 0.151% | 438 | | 438 | 7 | 444 |
| 63300 GS-Fac Svcs | 4,230,038 | 0.957% | 2,767 | | 2,767 | 42 | 2,809 |
| 64000 Human Resource | 3,333,654 | 0.754% | 2,180 | | 2,180 | 33 | 2,213 |
| 65000 Treasurer | 4,450,163 | 1.006% | 2,911 | | 2,911 | 44 | 2,955 |
| Cost Center Subtotal | 28,729,369 | 6.498% | 18,791 | | 18,791 | 126 | 18,916 |
| 11000 BOS | 2,166,282 | 0.490% | 1,417 | | 1,417 | 21 | 1,438 |
| 21100 DA | 16,010,356 | 3.621% | 10,472 | | 10,472 | 159 | 10,630 |
| 21300 Child Supt Srvc | 7,661,752 | 1.733% | 5,011 | | 5,011 | 76 | 5,087 |
| 22100 Prob Svcs | 20,952,925 | 4.739% | 13,704 | | 13,704 | 208 | 13,912 |
| 22200 Prob Inst | 12,718,490 | 2.876% | 8,319 | | 8,319 | 126 | 8,445 |
| 23000 Pub Defend | 8,530,498 | 1.929% | 5,579 | | 5,579 | 84 | 5,664 |
| 31100 Fire | 43,951,042 | 9.940% | 28,746 | | 28,746 | 435 | 29,182 |
| 32100 Sher-Coroner | 53,262,728 | 12.046% | 34,837 | | 34,837 | 528 | 35,364 |
| 32200 Sher-Custody | 25,633,026 | 5.797% | 16,765 | | 16,765 | 254 | 17,019 |
| 32230 Inmate Welfare | 699,400 | 0.158% | 457 | | 457 | 7 | 464 |
| 41100 PHD | 40,908,649 | 9.252% | 26,757 | | 26,757 | 405 | 27,162 |
| 41212 PHD-EMS | 860,476 | 0.195% | 563 | | 563 | 9 | 571 |
| 41400 PHD-HS | 260,559 | 0.059% | 170 | | 170 | 3 | 173 |
| 41500 PHD-EHS | 2,654,452 | 0.600% | 1,736 | | 1,736 | 26 | 1,762 |
| 41540 PHD-AS | 2,174,331 | 0.492% | 1,422 | | 1,422 | 22 | 1,444 |
| 43000 ADMHS | 24,425,496 | 5.524% | 15,976 | | 15,976 | 242 | 16,218 |
| 43100 ADMHS-MHSA | 2,662,449 | 0.602% | 1,741 | | 1,741 | 26 | 1,768 |
| 43200 ADMHS-ADP | 2,072,739 | 0.469% | 1,356 | | 1,356 | 21 | 1,376 |
| 44000 Soc Svcs | 46,665,484 | 10.554% | 30,522 | | 30,522 | 462 | 30,984 |
| 44001 IHSS | 640,449 | 0.145% | 419 | | 419 | 6 | 425 |
| 51000 Ag Comm | 2,863,185 | 0.648% | 1,873 | | 1,873 | 28 | 1,901 |
| 53100 P&D | 8,643,436 | 1.955% | 5,653 | | 5,653 | 86 | 5,739 |
| 53500 P&D-Energy | 865,639 | 0.196% | 566 | | 566 | 9 | 575 |
| 53600 P&D-B&S | 3,410,421 | 0.771% | 2,231 | | 2,231 | 34 | 2,264 |
| 53641 P&D-Oil | 182,680 | 0.041% | 119 | | 119 | 2 | 121 |
| 54100 PW-Admin | 1,646,088 | 0.372% | 1,077 | | 1,077 | 16 | 1,093 |
| 54210 PW-Roads | 11,704,336 | 2.647% | 7,655 | | 7,655 | 116 | 7,771 |
| 54300 PW-Surveyor | 1,759,061 | 0.398% | 1,151 | | 1,151 | 17 | 1,168 |
| 54410 PW-Flood | 3,400,780 | 0.769% | 2,224 | | 2,224 | 34 | 2,258 |
| 54471 PW-Water | 711,555 | 0.161% | 465 | | 465 | 7 | 472 |
| 54500 PW-SWM | 7,550,556 | 1.708% | 4,938 | | 4,938 | 75 | 5,013 |
| 54560 PW-Lag San | 1,420,962 | 0.321% | 929 | | 929 | 14 | 943 |
| 55000 HCD | 1,080,610 | 0.244% | 707 | | 707 | 11 | 717 |
| 62000 Clk-Rec-Assr | 10,653,586 | 2.409% | 6,968 | | 6,968 | 106 | 7,074 |

County of Santa Barbara
OMB Circular A-87 Cost Allocation Plan
For Use in Fiscal Year 2009-2010
61000 Auditor-Controller
Detail Allocation for 06 Customer Support

| | Allocation Units (A) | Allocated Percent | Gross Allocated | Direct Billed | First Allocation | Second Allocation | Total Allocated |
|------------------------|-------------------------|----------------------|--------------------|------------------|---------------------|----------------------|--------------------|
| 63100 GS-Admin | 2,357,167 | 0.533% | 1,542 | | 1,542 | 23 | 1,565 |
| 63420 GS-Work Comp | 1,242,453 | 0.281% | 813 | | 813 | 12 | 825 |
| 63430 GS-Liability | 367,004 | 0.083% | 240 | | 240 | 4 | 244 |
| 63500 ITD-Comm | 1,041,677 | 0.236% | 681 | | 681 | 10 | 692 |
| 63600 GS-Veh Ops | 1,499,952 | 0.339% | 981 | | 981 | 15 | 996 |
| 63700 ITD-ITS | 3,583,961 | 0.811% | 2,344 | | 2,344 | 36 | 2,380 |
| 63800 GS-Utilities | 29,973 | 0.007% | 20 | | 20 | | 20 |
| 80100 Law Library | 242,105 | 0.055% | 158 | | 158 | 2 | 161 |
| 81000 SBC Retirement | 1,718,109 | 0.389% | 1,124 | | 1,124 | 17 | 1,141 |
| 81500 LAFCO | 17,914 | 0.004% | 12 | | 12 | | 12 |
| 83260 Carp Cem Dist | 135,669 | 0.031% | 89 | | 89 | 1 | 90 |
| 83270 Goleta Cem Dist | 334,669 | 0.076% | 219 | | 219 | 3 | 222 |
| 83280 Guadalupe Cem | 64,212 | 0.015% | 42 | | 42 | 1 | 43 |
| 83290 Lompoc Cem Di | 309,969 | 0.070% | 203 | | 203 | 3 | 206 |
| 83310 Oak Hill Cem D | 202,998 | 0.046% | 133 | | 133 | 2 | 135 |
| 83320 SM Cem Dist | 745,010 | 0.168% | 487 | | 487 | 7 | 495 |
| 83630 CSFPD | 5,875,782 | 1.329% | 3,843 | | 3,843 | 58 | 3,901 |
| 83650 MFPD | 10,064,556 | 2.276% | 6,583 | | 6,583 | 100 | 6,682 |
| 84160 MVMD | 406,261 | 0.092% | 266 | | 266 | 4 | 270 |
| 84400 CVRD | 54,337 | 0.012% | 36 | | 36 | 1 | 36 |
| 84500 CRCD | 373,830 | 0.085% | 245 | | 245 | 4 | 248 |
| 85100 IVRPD | 708,282 | 0.160% | 463 | | 463 | 7 | 470 |
| 85215 Summ San Dist | 529,909 | 0.120% | 347 | | 347 | 5 | 352 |
| 85700 SMVWCD | 90,466 | 0.020% | 59 | | 59 | 1 | 60 |
| 86100 SBCAG | 2,119,810 | 0.479% | 1,386 | | 1,386 | 21 | 1,407 |
| 87100 APCD | 4,805,798 | 1.087% | 3,143 | | 3,143 | 48 | 3,191 |
| 90901 990 Prop 10 | 1,432,229 | 0.324% | 937 | | 937 | 14 | 951 |
| 99000 Dept 990 | 2,175,817 | 0.492% | 1,423 | | 1,423 | 22 | 1,445 |
| 99999 Other | 96,567 | 0.022% | 63 | | 63 | 1 | 64 |
| Subtotal | 442,160,335 | 100.000% | 289,198 | | 289,198 | 4,221 | 293,419 |
| Direct Billed | | | | | | | |
| Total Allocated | 442,160,335 | 100.000% | 289,198 | | 289,198 | 4,221 | 293,419 |

Allocation Basis: Cost Plan Unit Salaries & Benefits-All Users
Source: FIN Expenditure Ledger

County of Santa Barbara
OMB Circular A-87 Cost Allocation Plan
For Use in Fiscal Year 2009-2010
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 | 3,139,537 | 0.760% | 2,872 | | 2,872 | | 2,872 |
| 13000 Cnty Counsel | 6,414,800 | 1.552% | 5,869 | | 5,869 | | 5,869 |
| 52100 Land Maint | 6,491,765 | 1.571% | 5,939 | | 5,939 | | 5,939 |
| 63200 GS-Purchasing | 669,411 | 0.162% | 612 | | 612 | 30 | 643 |
| 63300 GS-Fac Svcs | 4,230,038 | 1.024% | 3,870 | | 3,870 | 191 | 4,061 |
| 64000 Human Resource | 3,333,654 | 0.807% | 3,050 | | 3,050 | 151 | 3,201 |
| 65000 Treasurer | 4,450,163 | 1.077% | 4,071 | | 4,071 | 201 | 4,273 |
| Cost Center Subtotal | 28,729,369 | 6.952% | 26,284 | | 26,284 | 573 | 26,857 |
| 11000 BOS | 2,166,282 | 0.524% | 1,982 | | 1,982 | 98 | 2,080 |
| 21100 DA | 16,010,356 | 3.874% | 14,647 | | 14,647 | 724 | 15,371 |
| 21300 Child Supt Srvc | 7,661,752 | 1.854% | 7,010 | | 7,010 | 346 | 7,356 |
| 22100 Prob Svcs | 20,952,925 | 5.070% | 19,169 | | 19,169 | 947 | 20,117 |
| 22200 Prob Inst | 12,718,490 | 3.078% | 11,636 | | 11,636 | 575 | 12,211 |
| 23000 Pub Defend | 8,530,498 | 2.064% | 7,804 | | 7,804 | 386 | 8,190 |
| 31100 Fire | 43,951,042 | 10.635% | 40,210 | | 40,210 | 1,987 | 42,197 |
| 32100 Sher-Coroner | 53,262,728 | 12.888% | 48,729 | | 48,729 | 2,408 | 51,137 |
| 32200 Sher-Custody | 25,633,026 | 6.203% | 23,451 | | 23,451 | 1,159 | 24,610 |
| 32230 Inmate Welfare | 699,400 | 0.169% | 640 | | 640 | 32 | 671 |
| 41100 PHD | 40,908,649 | 9.899% | 37,426 | | 37,426 | 1,849 | 39,276 |
| 41212 PHD-EMS | 860,476 | 0.208% | 787 | | 787 | 39 | 826 |
| 41400 PHD-HS | 260,559 | 0.063% | 238 | | 238 | 12 | 250 |
| 41500 PHD-EHS | 2,654,452 | 0.642% | 2,428 | | 2,428 | 120 | 2,548 |
| 41540 PHD-AS | 2,174,331 | 0.526% | 1,989 | | 1,989 | 98 | 2,088 |
| 43000 ADMHS | 24,425,496 | 5.910% | 22,346 | | 22,346 | 1,104 | 23,450 |
| 43100 ADMHS-MHSA | 2,662,449 | 0.644% | 2,436 | | 2,436 | 120 | 2,556 |
| 43200 ADMHS-ADP | 2,072,739 | 0.502% | 1,896 | | 1,896 | 94 | 1,990 |
| 44000 Soc Svcs | 46,665,484 | 11.292% | 42,693 | | 42,693 | 2,110 | 44,803 |
| 44001 IHSS | 640,449 | 0.155% | 586 | | 586 | 29 | 615 |
| 51000 Ag Comm | 2,863,185 | 0.693% | 2,619 | | 2,619 | 129 | 2,749 |
| 53100 P&D | 8,643,436 | 2.092% | 7,908 | | 7,908 | 391 | 8,298 |
| 53500 P&D-Energy | 865,639 | 0.209% | 792 | | 792 | 39 | 831 |
| 53600 P&D-B&S | 3,410,421 | 0.825% | 3,120 | | 3,120 | 154 | 3,274 |
| 53641 P&D-Oil | 182,680 | 0.044% | 167 | | 167 | 8 | 175 |
| 54100 PW-Admin | 1,646,088 | 0.398% | 1,506 | | 1,506 | 74 | 1,580 |
| 54210 PW-Roads | 11,704,336 | 2.832% | 10,708 | | 10,708 | 529 | 11,237 |
| 54300 PW-Surveyor | 1,759,061 | 0.426% | 1,609 | | 1,609 | 80 | 1,689 |
| 54410 PW-Flood | 3,400,780 | 0.823% | 3,111 | | 3,111 | 154 | 3,265 |
| 54471 PW-Water | 711,555 | 0.172% | 651 | | 651 | 32 | 683 |
| 54500 PW-SWM | 7,550,556 | 1.827% | 6,908 | | 6,908 | 341 | 7,249 |
| 54560 PW-Lag San | 1,420,962 | 0.344% | 1,300 | | 1,300 | 64 | 1,364 |
| 55000 HCD | 1,080,610 | 0.261% | 989 | | 989 | 49 | 1,037 |
| 62000 Clk-Rec-Assr | 10,653,586 | 2.578% | 9,747 | | 9,747 | 482 | 10,228 |

County of Santa Barbara
OMB Circular A-87 Cost Allocation Plan
For Use in Fiscal Year 2009-2010
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 |
|------------------------|-------------------------|----------------------|--------------------|------------------|---------------------|----------------------|--------------------|
| 63100 GS-Admin | 2,357,167 | 0.570% | 2,157 | | 2,157 | 107 | 2,263 |
| 63420 GS-Work Comp | 1,242,453 | 0.301% | 1,137 | | 1,137 | 56 | 1,193 |
| 63430 GS-Liability | 367,004 | 0.089% | 336 | | 336 | 17 | 352 |
| 63500 ITD-Comm | 1,041,677 | 0.252% | 953 | | 953 | 47 | 1,000 |
| 63600 GS-Veh Ops | 1,499,952 | 0.363% | 1,372 | | 1,372 | 68 | 1,440 |
| 63700 ITD-ITS | 3,583,961 | 0.867% | 3,279 | | 3,279 | 162 | 3,441 |
| 63800 GS-Utilities | 29,973 | 0.007% | 27 | | 27 | 1 | 29 |
| 90901 990 Prop 10 | 1,432,229 | 0.347% | 1,310 | | 1,310 | 65 | 1,375 |
| 99000 Dept 990 | 2,175,817 | 0.526% | 1,991 | | 1,991 | 98 | 2,089 |
| Subtotal | 413,264,081 | 100.000% | 378,085 | | 378,085 | 17,957 | 396,042 |
| Direct Billed | | | | | | | |
| Total Allocated | 413,264,081 | 100.000% | 378,085 | | 378,085 | 17,957 | 396,042 |

Allocation Basis: Cost Plan Unit Salaries & Benefits-County only
Source: FIN Expenditure Ledger

County of Santa Barbara
OMB Circular A-87 Cost Allocation Plan
For Use in Fiscal Year 2009-2010
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 |
|------------------------|-------------------------|----------------------|--------------------|------------------|---------------------|----------------------|--------------------|
| 21100 DA | 9,178 | 3.834% | 10,723 | (2,810) | 7,913 | 540 | 8,453 |
| 32100 Sher-Coroner | 333 | 0.139% | 389 | | 389 | 20 | 409 |
| 32200 Sher-Custody | 160 | 0.067% | 187 | | 187 | 9 | 197 |
| 32230 Inmate Welfare | 4 | 0.002% | 5 | | 5 | | 5 |
| 41100 PHD | 1,836 | 0.767% | 2,145 | | 2,145 | 108 | 2,253 |
| 41212 PHD-EMS | 39 | 0.016% | 45 | | 45 | 2 | 47 |
| 41400 PHD-HS | 12 | 0.005% | 14 | | 14 | 1 | 14 |
| 41500 PHD-EHS | 119 | 0.050% | 139 | | 139 | 7 | 146 |
| 41540 PHD-AS | 98 | 0.041% | 114 | | 114 | 6 | 120 |
| 43000 ADMHS | 29,963 | 12.517% | 35,008 | | 35,008 | 1,763 | 36,770 |
| 43100 ADMHS-MHSA | 3,266 | 1.364% | 3,816 | | 3,816 | 192 | 4,008 |
| 43200 ADMHS-ADP | 2,543 | 1.062% | 2,971 | | 2,971 | 150 | 3,120 |
| 53500 P&D-Energy | 2,380 | 0.994% | 2,781 | | 2,781 | 140 | 2,921 |
| 54100 PW-Admin | 5 | 0.002% | 6 | | 6 | | 6 |
| 54210 PW-Roads | 35 | 0.014% | 40 | | 40 | 2 | 42 |
| 54300 PW-Surveyor | 5 | 0.002% | 6 | | 6 | | 6 |
| 54410 PW-Flood | 10 | 0.004% | 12 | | 12 | 1 | 12 |
| 54471 PW-Water | 2 | 0.001% | 2 | | 2 | | 3 |
| 54500 PW-SWM | 22 | 0.009% | 26 | | 26 | 1 | 27 |
| 54560 PW-Lag San | 4 | 0.002% | 5 | | 5 | | 5 |
| 55000 HCD | 224 | 0.094% | 262 | | 262 | 13 | 275 |
| 62000 Clk-Rec-Assr | 4,050 | 1.692% | 4,732 | | 4,732 | 238 | 4,970 |
| 81000 SBC Retirement | 3,981 | 1.663% | 4,651 | | 4,651 | 234 | 4,885 |
| 83260 Carp Cem Dist | 17,564 | 7.337% | 20,521 | (3,350) | 17,171 | 1,033 | 18,204 |
| 83280 Guadalupe Cem | 3,481 | 1.454% | 4,067 | | 4,067 | 205 | 4,272 |
| 83290 Lompoc Cem Di | 27,952 | 11.677% | 32,658 | (4,050) | 28,608 | 1,644 | 30,252 |
| 83300 LA Cem Dist | 11,756 | 4.911% | 13,735 | (500) | 13,235 | 692 | 13,927 |
| 83310 Oak Hill Cem D | 9,562 | 3.995% | 11,172 | (4,400) | 6,772 | 563 | 7,335 |
| 83320 SM Cem Dist | 7,454 | 3.114% | 8,709 | | 8,709 | 439 | 9,148 |
| 83465 Casmalia CSD | 10,875 | 4.543% | 12,706 | (2,300) | 10,406 | 640 | 11,046 |
| 83630 CSFPD | 24,595 | 10.274% | 28,735 | (4,500) | 24,235 | 1,447 | 25,682 |
| 83650 MFPD | 24,989 | 10.439% | 29,196 | (5,050) | 24,146 | 1,470 | 25,616 |
| 84400 CVRD | 14,711 | 6.145% | 17,188 | (1,150) | 16,038 | 865 | 16,903 |
| 84500 CRCDD | 17,594 | 7.350% | 20,556 | (1,900) | 18,656 | 1,035 | 19,691 |
| 90901 990 Prop 10 | 9,252 | 3.865% | 10,809 | | 10,809 | 544 | 11,353 |
| 99999 Other | 1,328 | 0.555% | 1,552 | | 1,552 | 78 | 1,630 |
| Subtotal | 239,382 | 100.000% | 279,682 | (30,010) | 249,672 | 14,082 | 263,754 |
| Direct Billed | | | | 30,010 | 30,010 | | 30,010 |
| Total Allocated | 239,382 | 100.000% | 279,682 | | 279,682 | 14,082 | 293,764 |

County of Santa Barbara
OMB Circular A-87 Cost Allocation Plan
For Use in Fiscal Year 2009-2010
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 |
|-------------------------|----------------------|--------------------|------------------|---------------------|----------------------|--------------------|
|-------------------------|----------------------|--------------------|------------------|---------------------|----------------------|--------------------|

Allocation Basis: Direct charges assigned in FIN
Source: FIN Expenditure Ledger

County of Santa Barbara
OMB Circular A-87 Cost Allocation Plan
For Use in Fiscal Year 2009-2010
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 | 25 | 0.518% | 4,858 | | 4,858 | | 4,858 |
| 13000 Cnty Counsel | 51 | 1.079% | 10,131 | | 10,131 | | 10,131 |
| 52100 Land Maint | 132 | 2.788% | 26,170 | | 26,170 | | 26,170 |
| 63200 GS-Purchasing | 12 | 0.250% | 2,348 | | 2,348 | 101 | 2,449 |
| 63300 GS-Fac Svcs | 50 | 1.058% | 9,930 | | 9,930 | 426 | 10,355 |
| 64000 Human Resource | 34 | 0.722% | 6,776 | | 6,776 | 290 | 7,066 |
| 65000 Treasurer | 51 | 1.069% | 10,039 | | 10,039 | 430 | 10,469 |
| Cost Center Subtotal | 356 | 7.484% | 70,251 | | 70,251 | 1,247 | 71,498 |
| 11000 BOS | 23 | 0.481% | 4,514 | | 4,514 | 193 | 4,708 |
| 21100 DA | 147 | 3.100% | 29,100 | | 29,100 | 1,247 | 30,347 |
| 21300 Child Supt Srvc | 106 | 2.232% | 20,952 | | 20,952 | 898 | 21,850 |
| 22100 Prob Svcs | 318 | 6.688% | 62,777 | | 62,777 | 2,690 | 65,467 |
| 22200 Prob Inst | 198 | 4.166% | 39,103 | | 39,103 | 1,676 | 40,779 |
| 23000 Pub Defend | 80 | 1.680% | 15,770 | | 15,770 | 676 | 16,445 |
| 31100 Fire | 292 | 6.137% | 57,610 | | 57,610 | 2,469 | 60,079 |
| 32100 Sher-Coroner | 474 | 9.980% | 93,685 | | 93,685 | 4,015 | 97,700 |
| 32200 Sher-Custody | 287 | 6.050% | 56,790 | | 56,790 | 2,434 | 59,223 |
| 32230 Inmate Welfare | 14 | 0.303% | 2,845 | | 2,845 | 122 | 2,967 |
| 41100 PHD | 544 | 11.451% | 107,492 | | 107,492 | 4,607 | 112,099 |
| 41212 PHD-EMS | 8 | 0.179% | 1,678 | | 1,678 | 72 | 1,749 |
| 41400 PHD-HS | 3 | 0.061% | 568 | | 568 | 24 | 593 |
| 41500 PHD-EHS | 30 | 0.631% | 5,924 | | 5,924 | 254 | 6,178 |
| 41540 PHD-AS | 32 | 0.672% | 6,312 | | 6,312 | 271 | 6,583 |
| 43000 ADMHS | 284 | 5.970% | 56,038 | | 56,038 | 2,402 | 58,440 |
| 43100 ADMHS-MHSA | 35 | 0.739% | 6,939 | | 6,939 | 297 | 7,237 |
| 43200 ADMHS-ADP | 27 | 0.571% | 5,356 | | 5,356 | 230 | 5,585 |
| 44000 Soc Svcs | 680 | 14.306% | 134,289 | | 134,289 | 5,755 | 140,044 |
| 44001 IHSS | 9 | 0.185% | 1,741 | | 1,741 | 75 | 1,815 |
| 51000 Ag Comm | 34 | 0.726% | 6,813 | | 6,813 | 292 | 7,105 |
| 53100 P&D | 93 | 1.948% | 18,290 | | 18,290 | 784 | 19,073 |
| 53500 P&D-Energy | 9 | 0.184% | 1,731 | | 1,731 | 74 | 1,806 |
| 53600 P&D-B&S | 38 | 0.797% | 7,477 | | 7,477 | 320 | 7,798 |
| 53641 P&D-Oil | 2 | 0.042% | 395 | | 395 | 17 | 412 |
| 54100 PW-Admin | 15 | 0.314% | 2,950 | | 2,950 | 126 | 3,077 |
| 54210 PW-Roads | 137 | 2.880% | 27,030 | | 27,030 | 1,158 | 28,188 |
| 54300 PW-Surveyor | 20 | 0.427% | 4,004 | | 4,004 | 172 | 4,176 |
| 54410 PW-Flood | 37 | 0.775% | 7,274 | | 7,274 | 312 | 7,586 |
| 54471 PW-Water | 7 | 0.143% | 1,338 | | 1,338 | 57 | 1,395 |
| 54500 PW-SWM | 93 | 1.950% | 18,301 | | 18,301 | 784 | 19,085 |
| 54560 PW-Lag San | 15 | 0.317% | 2,979 | | 2,979 | 128 | 3,107 |
| 55000 HCD | 11 | 0.222% | 2,081 | | 2,081 | 89 | 2,170 |
| 62000 Clk-Rec-Assr | 131 | 2.763% | 25,931 | | 25,931 | 1,111 | 27,043 |

County of Santa Barbara
OMB Circular A-87 Cost Allocation Plan
For Use in Fiscal Year 2009-2010
61000 Auditor-Controller
Detail Allocation for 10 Payroll

| | Allocation Units (A) | Allocated Percent | Gross Allocated | Direct Billed | First Allocation | Second Allocation | Total Allocated |
|------------------------|-------------------------|----------------------|--------------------|------------------|---------------------|----------------------|--------------------|
| 63100 GS-Admin | 23 | 0.485% | 4,556 | | 4,556 | 195 | 4,751 |
| 63420 GS-Work Comp | 13 | 0.274% | 2,574 | | 2,574 | 110 | 2,685 |
| 63430 GS-Liability | 3 | 0.063% | 593 | | 593 | 25 | 618 |
| 63500 ITD-Comm | 10 | 0.214% | 2,010 | | 2,010 | 86 | 2,097 |
| 63600 GS-Veh Ops | 18 | 0.384% | 3,605 | | 3,605 | 154 | 3,759 |
| 63700 ITD-ITS | 40 | 0.832% | 7,814 | | 7,814 | 335 | 8,149 |
| 63800 GS-Utilities | 0 | 0.005% | 46 | | 46 | 2 | 48 |
| 81000 SBC Retirement | 19 | 0.404% | 3,791 | | 3,791 | 162 | 3,954 |
| 84160 MVMD | 1 | 0.025% | 236 | | 236 | 10 | 246 |
| 90901 990 Prop 10 | 16 | 0.330% | 3,101 | | 3,101 | 133 | 3,234 |
| 99000 Dept 990 | 20 | 0.412% | 3,871 | | 3,871 | 166 | 4,037 |
| 99999 Other | 1 | 0.017% | 161 | | 161 | 7 | 168 |
| Subtotal | 4,750 | 100.000% | 938,687 | | 938,687 | 38,466 | 977,153 |
| Direct Billed | | | | | | | |
| Total Allocated | 4,750 | 100.000% | 938,687 | | 938,687 | 38,466 | 977,153 |

Allocation Basis: Average number of employees - all users

Source: FIN Labor Transaction Ledger

County of Santa Barbara
OMB Circular A-87 Cost Allocation Plan
For Use in Fiscal Year 2009-2010
Allocation Summary for 61000 Auditor-Controller

| | Total | Direct Identify | Financial Reporting | Fixed Asset Accounting | Financial Accounting | Customer Support |
|-----------------------|---------|-----------------|---------------------|------------------------|----------------------|------------------|
| 11000 BOS | 26,226 | 441 | 5,243 | 135 | 12,180 | 1,438 |
| 12000 Cnty Exec | 29,011 | 1,030 | 7,278 | 513 | 10,406 | 2,053 |
| 13000 Cnty Counsel | 43,597 | 736 | 14,870 | 128 | 7,668 | 4,196 |
| 21100 DA | 135,412 | 2,812 | 38,750 | 1,690 | 27,359 | 10,630 |
| 21300 Child Supt Srvc | 72,353 | 1,074 | 18,544 | 1,825 | 16,617 | 5,087 |
| 22100 Prob Svcs | 207,797 | 1,103 | 50,712 | 1,825 | 54,661 | 13,912 |
| 22200 Prob Inst | 138,623 | 669 | 30,783 | 406 | 45,331 | 8,445 |
| 23000 Pub Defend | 62,176 | 1,993 | 20,646 | 473 | 8,764 | 5,664 |
| 25000 Court Ops | 327 | | | | 327 | |
| 25001 Grand Jury | 6,177 | | | | 6,177 | |
| 25002 Ct 0069 Svs | 23,751 | 6,756 | | 608 | 16,386 | |
| 25003 Ct 5901 Svs | 3,178 | | | | 3,178 | |
| 31100 Fire | 309,596 | 4,963 | 106,375 | 744 | 66,058 | 29,182 |
| 32100 Sher-Coroner | 512,191 | 5,418 | 128,912 | 16,967 | 176,285 | 35,364 |
| 32200 Sher-Custody | 237,641 | 2,467 | 62,040 | 2,636 | 69,448 | 17,019 |
| 32230 Inmate Welfare | 13,599 | 67 | 1,693 | 1,014 | 6,716 | 464 |
| 41100 PHD | 531,283 | 6,180 | 99,011 | 7,436 | 237,868 | 27,162 |
| 41201 PHD-CHIP | 1,586 | | | | 1,586 | |
| 41212 PHD-EMS | 14,819 | 47 | 2,083 | 879 | 8,617 | 571 |
| 41400 PHD-HS | 9,842 | 14 | 631 | | 8,167 | 173 |
| 41500 PHD-EHS | 34,637 | 356 | 6,425 | 406 | 16,816 | 1,762 |
| 41540 PHD-AS | 81,580 | 118 | 5,263 | 338 | 65,628 | 1,444 |
| 41814 PHD-TSAC | 2,812 | | | | 2,812 | |
| 43000 ADMHS | 317,659 | 17,967 | 59,117 | 2,231 | 103,466 | 16,218 |
| 43100 ADMHS-MHSA | 41,916 | 1,035 | 6,444 | 203 | 18,665 | 1,768 |
| 43200 ADMHS-ADP | 43,601 | 806 | 5,017 | 68 | 25,639 | 1,376 |
| 44000 Soc Svcs | 521,953 | 5,606 | 112,945 | 2,907 | 184,664 | 30,984 |
| 44001 IHSS | 7,828 | | 1,550 | | 3,422 | 425 |
| 51000 Ag Comm | 32,790 | 1,561 | 6,930 | 1,352 | 11,192 | 1,901 |
| 52100 Land Maint | 165,446 | 4,550 | 15,049 | 6,031 | 103,462 | 4,246 |
| 52371 PLCFD | 182 | 28 | | | 154 | |
| 53100 P&D | 131,661 | 4,353 | 20,920 | 1,082 | 72,196 | 5,739 |
| 53460 990-RDA IV | 37,195 | 30,395 | | | 6,800 | |
| 53500 P&D-Energy | 17,733 | 436 | 2,095 | 68 | 9,002 | 575 |
| 53600 P&D-B&S | 58,801 | 1,718 | 8,254 | 473 | 35,019 | 2,264 |
| 53641 P&D-Oil | 2,822 | 92 | 442 | | 1,580 | 121 |
| 54100 PW-Admin | 25,381 | 195 | 3,984 | 1,487 | 13,959 | 1,093 |
| 54210 PW-Roads | 196,769 | 30,037 | 28,328 | 16,426 | 74,739 | 7,771 |
| 54221 GS-Airports | 2,347 | | | 68 | 2,279 | |
| 54300 PW-Surveyor | 26,015 | 208 | 4,257 | 744 | 13,766 | 1,168 |
| 54410 PW-Flood | 87,565 | 2,400 | 8,231 | 4,259 | 59,554 | 2,258 |
| 54471 PW-Water | 10,417 | 112 | 1,722 | | 6,029 | 472 |
| 54478 PW-Proj Clnwtr | 2,944 | | | 68 | 2,877 | |

County of Santa Barbara
OMB Circular A-87 Cost Allocation Plan
For Use in Fiscal Year 2009-2010
Allocation Summary for 61000 Auditor-Controller

| | Internal Audit- Countywide | Internal Audit- Direct | Payroll |
|-----------------------|-------------------------------|---------------------------|---------|
| 11000 BOS | 2,080 | | 4,708 |
| 12000 Cnty Exec | 2,872 | | 4,858 |
| 13000 Cnty Counsel | 5,869 | | 10,131 |
| 21100 DA | 15,371 | 8,453 | 30,347 |
| 21300 Child Supt Srvc | 7,356 | | 21,850 |
| 22100 Prob Svcs | 20,117 | | 65,467 |
| 22200 Prob Inst | 12,211 | | 40,779 |
| 23000 Pub Defend | 8,190 | | 16,445 |
| 25000 Court Ops | | | |
| 25001 Grand Jury | | | |
| 25002 Ct 0069 Svs | | | |
| 25003 Ct 5901 Svs | | | |
| 31100 Fire | 42,197 | | 60,079 |
| 32100 Sher-Coroner | 51,137 | 409 | 97,700 |
| 32200 Sher-Custody | 24,610 | 197 | 59,223 |
| 32230 Inmate Welfare | 671 | 5 | 2,967 |
| 41100 PHD | 39,276 | 2,253 | 112,099 |
| 41201 PHD-CHIP | | | |
| 41212 PHD-EMS | 826 | 47 | 1,749 |
| 41400 PHD-HS | 250 | 14 | 593 |
| 41500 PHD-EHS | 2,548 | 146 | 6,178 |
| 41540 PHD-AS | 2,088 | 120 | 6,583 |
| 41814 PHD-TSAC | | | |
| 43000 ADMHS | 23,450 | 36,770 | 58,440 |
| 43100 ADMHS-MHSA | 2,556 | 4,008 | 7,237 |
| 43200 ADMHS-ADP | 1,990 | 3,120 | 5,585 |
| 44000 Soc Svcs | 44,803 | | 140,044 |
| 44001 IHSS | 615 | | 1,815 |
| 51000 Ag Comm | 2,749 | | 7,105 |
| 52100 Land Maint | 5,939 | | 26,170 |
| 52371 PLCFD | | | |
| 53100 P&D | 8,298 | | 19,073 |
| 53460 990-RDA IV | | | |
| 53500 P&D-Energy | 831 | 2,921 | 1,806 |
| 53600 P&D-B&S | 3,274 | | 7,798 |
| 53641 P&D-Oil | 175 | | 412 |
| 54100 PW-Admin | 1,580 | 6 | 3,077 |
| 54210 PW-Roads | 11,237 | 42 | 28,188 |
| 54221 GS-Airports | | | |
| 54300 PW-Surveyor | 1,689 | 6 | 4,176 |
| 54410 PW-Flood | 3,265 | 12 | 7,586 |
| 54471 PW-Water | 683 | 3 | 1,395 |
| 54478 PW-Proj Clnwtr | | | |

County of Santa Barbara
OMB Circular A-87 Cost Allocation Plan
For Use in Fiscal Year 2009-2010
Allocation Summary for 61000 Auditor-Controller

| | Total | Direct Identify | Financial Reporting | Fixed Asset Accounting | Financial Accounting | Customer Support |
|-----------------------|---------|-----------------|---------------------|------------------------|----------------------|------------------|
| 54500 PW-SWM | 126,254 | 2,215 | 18,275 | 10,951 | 63,438 | 5,013 |
| 54560 PW-Lag San | 27,681 | (178) | 3,439 | 2,974 | 16,027 | 943 |
| 55000 HCD | 19,337 | 4,062 | 2,615 | 203 | 8,257 | 717 |
| 55200 HCD-AH | 2,341 | 196 | | | 2,145 | |
| 55300 HCD-Home Prog | 1,181 | | | | 1,181 | |
| 55400 HCD-OCFD | 456 | | | | 456 | |
| 55600 HCD-CDBG | 1,303 | | | | 1,303 | |
| 62000 Clk-Rec-Assr | 140,022 | 3,572 | 25,785 | 5,475 | 55,874 | 7,074 |
| 63100 GS-Admin | 23,719 | 1,173 | 5,705 | 1,622 | 6,639 | 1,565 |
| 63200 GS-Purchasing | 8,097 | 333 | 1,620 | 406 | 2,202 | 444 |
| 63300 GS-Fac Svcs | 98,569 | 2,106 | 10,238 | 406 | 68,594 | 2,809 |
| 63410 GS-Med Mal | 1,657 | | | | 1,657 | |
| 63420 GS-Work Comp | 23,028 | 685 | 3,007 | | 14,633 | 825 |
| 63430 GS-Liability | 9,784 | 240 | 888 | | 7,442 | 244 |
| 63500 ITD-Comm | 22,611 | 519 | 2,521 | | 15,783 | 692 |
| 63600 GS-Veh Ops | 42,741 | 747 | 3,630 | | 32,169 | 996 |
| 63700 ITD-ITS | 55,482 | 3,402 | 8,674 | 676 | 28,759 | 2,380 |
| 63800 GS-Utilities | 44,956 | 15 | 73 | | 44,773 | 20 |
| 64000 Human Resources | 33,608 | 1,942 | 8,068 | 946 | 10,171 | 2,213 |
| 64332 HR-Unemp SI | 90 | | | | 90 | |
| 64333 HR-Dent SI | 1,297 | | | | 1,297 | |
| 65000 Treasurer | 64,058 | 13,452 | 10,771 | 1,149 | 20,990 | 2,955 |
| 80100 Law Library | 7,943 | | | | 7,782 | 161 |
| 81000 SBC Retirement | 39,450 | 756 | | | 28,714 | 1,141 |
| 81500 LAFCO | 6,354 | 3,793 | | | 2,549 | 12 |
| 83260 Carp Cem Dist | 26,598 | 8,304 | | | | 90 |
| 83270 Goleta Cem Dist | 12,604 | 2,230 | | | 10,151 | 222 |
| 83280 Guadalupe Cem D | 7,168 | 2,853 | | | | 43 |
| 83290 Lompoc Cem Dist | 41,564 | 1,320 | | | 9,785 | 206 |
| 83300 LA Cem Dist | 14,503 | 577 | | | | |
| 83310 Oak Hill Cem D | 8,921 | 1,451 | | | | 135 |
| 83320 SM Cem Dist | 11,129 | 1,487 | | | | 495 |
| 83465 Casmalia CSD | 11,623 | 577 | | | | |
| 83630 CSFPD | 56,884 | 1,913 | | | 25,388 | 3,901 |
| 83650 MFPD | 35,199 | 2,901 | | | | 6,682 |
| 84160 MVMD | 7,803 | | | | 7,288 | 270 |
| 84400 CVRD | 30,822 | 2,807 | | | 11,076 | 36 |
| 84500 CRCD | 22,640 | 2,701 | | | | 248 |
| 85100 IVRPD | 21,021 | 2,521 | | | 18,030 | 470 |
| 85215 Summ San Dist | 352 | | | | | 352 |
| 85700 SMVWCD | 1,426 | 1,366 | | | | 60 |
| 86100 SBCAG | 29,319 | | | | 27,912 | 1,407 |
| 87100 APCD | 31,198 | 404 | | | 27,603 | 3,191 |

County of Santa Barbara
OMB Circular A-87 Cost Allocation Plan
For Use in Fiscal Year 2009-2010
Allocation Summary for 61000 Auditor-Controller

| | Internal Audit- Countywide | Internal Audit- Direct | Payroll |
|-----------------------|-------------------------------|---------------------------|---------|
| 54500 PW-SWM | 7,249 | 27 | 19,085 |
| 54560 PW-Lag San | 1,364 | 5 | 3,107 |
| 55000 HCD | 1,037 | 275 | 2,170 |
| 55200 HCD-AH | | | |
| 55300 HCD-Home Prog | | | |
| 55400 HCD-OCFD | | | |
| 55600 HCD-CDBG | | | |
| 62000 Clk-Rec-Assr | 10,228 | 4,970 | 27,043 |
| 63100 GS-Admin | 2,263 | | 4,751 |
| 63200 GS-Purchasing | 643 | | 2,449 |
| 63300 GS-Fac Svcs | 4,061 | | 10,355 |
| 63410 GS-Med Mal | | | |
| 63420 GS-Work Comp | 1,193 | | 2,685 |
| 63430 GS-Liability | 352 | | 618 |
| 63500 ITD-Comm | 1,000 | | 2,097 |
| 63600 GS-Veh Ops | 1,440 | | 3,759 |
| 63700 ITD-ITS | 3,441 | | 8,149 |
| 63800 GS-Utilities | 29 | | 48 |
| 64000 Human Resources | 3,201 | | 7,066 |
| 64332 HR-Unemp SI | | | |
| 64333 HR-Dent SI | | | |
| 65000 Treasurer | 4,273 | | 10,469 |
| 80100 Law Library | | | |
| 81000 SBC Retirement | | 4,885 | 3,954 |
| 81500 LAFCO | | | |
| 83260 Carp Cem Dist | | 18,204 | |
| 83270 Goleta Cem Dist | | | |
| 83280 Guadalupe Cem D | | 4,272 | |
| 83290 Lompoc Cem Dist | | 30,252 | |
| 83300 LA Cem Dist | | 13,927 | |
| 83310 Oak Hill Cem D | | 7,335 | |
| 83320 SM Cem Dist | | 9,148 | |
| 83465 Casmalia CSD | | 11,046 | |
| 83630 CSFPD | | 25,682 | |
| 83650 MFPD | | 25,616 | |
| 84160 MVMD | | | 246 |
| 84400 CVRD | | 16,903 | |
| 84500 CRCD | | 19,691 | |
| 85100 IVRPD | | | |
| 85215 Summ San Dist | | | |
| 85700 SMVWCD | | | |
| 86100 SBCAG | | | |
| 87100 APCD | | | |

County of Santa Barbara
OMB Circular A-87 Cost Allocation Plan
For Use in Fiscal Year 2009-2010
Allocation Summary for 61000 Auditor-Controller

| | Total | Direct Identify | Financial Reporting | Fixed Asset Accounting | Financial Accounting | Customer Support |
|------------------------|------------------|-----------------|---------------------|------------------------|----------------------|------------------|
| 90901 990 Prop 10 | 41,087 | | 3,466 | 135 | 20,572 | 951 |
| 99000 Dept 990 | 43,837 | 1,084 | 5,266 | 6,692 | 23,224 | 1,445 |
| 99999 Other | 857,664 | 11,745 | | 9,869 | 834,187 | 64 |
| DirectBilled | 30,010 | | | | | |
| Total Allocated | <u>6,374,629</u> | <u>223,013</u> | <u>998,584</u> | <u>116,990</u> | <u>3,075,664</u> | <u>293,419</u> |

County of Santa Barbara
OMB Circular A-87 Cost Allocation Plan
For Use in Fiscal Year 2009-2010
Allocation Summary for 61000 Auditor-Controller

| | Internal Audit- Countywide | Internal Audit- Direct | Payroll | | | |
|------------------------|-------------------------------|---------------------------|----------------|--|--|--|
| 90901 990 Prop 10 | 1,375 | 11,353 | 3,234 | | | |
| 99000 Dept 990 | 2,089 | | 4,037 | | | |
| 99999 Other | | 1,630 | 168 | | | |
| DirectBilled | | 30,010 | | | | |
| Total Allocated | <u>396,042</u> | <u>293,764</u> | <u>977,153</u> | | | |

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Santa Barbara County
County-wide Cost Allocation Plan

PURCHASING
ALLOCATION DETAIL



County of Santa Barbara
OMB Circular A-87 Cost Allocation Plan For Use in Fiscal Year 2009-2010

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).

Intrafund billings and revenues received for allowable functions offset grantee allocations. Revenues from refunds or reimbursements offset functional expenditures.

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 Circular A-87 Cost Allocation Plan
For Use in Fiscal Year 2009-2010
Costs to be allocated for 63200 General Services-Purchasing

| | First Allocation | Second Allocation | Total |
|--|---------------------|----------------------|-----------|
| <u>Departmental Expenditures:</u> | | | |
| Salaries and Benefits | 669,411 | | 669,411 |
| Services and Supplies | 168,155 | | 168,155 |
| Operating Transfers | 1,617 | | 1,617 |
| Fixed Assets | 37,426 | | 37,426 |
| Intrafund Trfs(+) | 166,636 | | 166,636 |
| Total Departmental Expenditures | 1,043,246 | 0 | 1,043,246 |
| <u>Deductions:</u> | | | |
| N/A: Operating Transfers | (1,617) | | (1,617) |
| N/A: Fixed Assets | (37,426) | | (37,426) |
| Total Deductions | (39,044) | 0 | (39,044) |
| <u>Allocated Additions:</u> | | | |
| 00001 Eq Use Allow | 509 | | 509 |
| 00002 Str Use Allow | 6,672 | | 6,672 |
| 12000 Cnty Exec | 4,335 | 340 | 4,676 |
| 13000 Cnty Counsel | 2,171 | 90 | 2,261 |
| 52100 Land Maint | 1,954 | 71 | 2,024 |
| 61000 Aud-Cont | 7,757 | 340 | 8,097 |
| 63300 GS-Fac Svcs | | 88,783 | 88,783 |
| 64000 Human Resources | | 7,575 | 7,575 |
| 65000 Treasurer | | 315 | 315 |
| Total Allocated Additions | 23,398 | 97,515 | 120,913 |
| <u>Cost Adjustments:</u> | | | |
| ITS Overage Refund | (2,394) | | (2,394) |
| Total Cost Adjustments | (2,394) | 0 | (2,394) |
| Total to be Allocated | 1,025,207 | 97,515 | 1,122,721 |

County of Santa Barbara
OMB Circular A-87 Cost Allocation Plan
For Use in Fiscal Year 2009-2010
Functional Costs for 63200 General Services-Purchasing

| | Total | General & Admin | Surplus Property | Mail Courier | Procurement | General Government |
|-------------------------------------|------------------|--------------------|---------------------|----------------|----------------|-----------------------|
| <u>Departmental Expenditures:</u> | | | | | | |
| Salaries and Benefits | 669,411 | | 39,767 | 213,141 | 408,970 | 7,532 |
| Services and Supplies | 168,155 | | 7,684 | 96,309 | 64,162 | |
| Operating Transfers | 1,617 | | | | 1,617 | |
| Fixed Assets | 37,426 | | | 37,426 | | |
| Intrafund Trfs(+) | 166,636 | | | 75,172 | 91,464 | |
| Total Expenditures | 1,043,246 | | 47,452 | 422,049 | 566,213 | 7,532 |
| <u>Cost Adjustments:</u> | | | | | | |
| Deductions | (39,044) | | | (37,426) | (1,617) | |
| ITS Overage Refund | (2,394) | | | (548) | (1,846) | |
| Total Functional Costs | 1,001,808 | | 47,452 | 384,074 | 562,750 | 7,532 |
| <u>First Addition/Reallocation</u> | | | | | | |
| First Addition-Others | 23,398 | 23,398 | | | | |
| First Admin Reallocation | | (23,398) | 1,390 | 7,450 | 14,295 | 263 |
| Total First Allocation | 1,025,207 | | 48,842 | 391,524 | 577,045 | 7,796 |
| <u>Second Addition/Reallocation</u> | | | | | | |
| Second Addition-Others | 97,515 | 97,515 | | | | |
| Second Admin Reallocation | | (97,515) | 5,793 | 31,049 | 59,576 | 1,097 |
| Total Allocated | 1,122,721 | | 54,635 | 422,573 | 636,621 | 8,893 |

County of Santa Barbara
OMB Circular A-87 Cost Allocation Plan
For Use in Fiscal Year 2009-2010
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 | 8 | 0.454% | 222 | | 222 | | 222 |
| 13000 Cnty Counsel | 2 | 0.114% | 55 | | 55 | | 55 |
| 52100 Land Maint | 94 | 5.338% | 2,607 | | 2,607 | | 2,607 |
| 61000 Aud-Cont | 31 | 1.760% | 860 | | 860 | | 860 |
| 63300 GS-Fac Svcs | 6 | 0.341% | 166 | | 166 | 21 | 188 |
| 64000 Human Resource | 14 | 0.795% | 388 | | 388 | 50 | 438 |
| 65000 Treasurer | 17 | 0.965% | 471 | | 471 | 61 | 532 |
| Cost Center Subtotal | 172 | 9.767% | 4,770 | | 4,770 | 132 | 4,902 |
| 11000 BOS | 2 | 0.114% | 55 | | 55 | 7 | 63 |
| 21100 DA | 25 | 1.420% | 693 | | 693 | 89 | 782 |
| 21300 Child Supt Srvc | 27 | 1.533% | 749 | | 749 | 96 | 845 |
| 22100 Prob Svcs | 27 | 1.533% | 749 | | 749 | 96 | 845 |
| 22200 Prob Inst | 6 | 0.341% | 166 | | 166 | 21 | 188 |
| 23000 Pub Defend | 7 | 0.398% | 194 | | 194 | 25 | 219 |
| 25002 Ct 0069 Svcs | 9 | 0.511% | 250 | | 250 | 32 | 282 |
| 31100 Fire | 11 | 0.625% | 305 | | 305 | 39 | 344 |
| 32100 Sher-Coroner | 251 | 14.253% | 6,962 | | 6,962 | 894 | 7,856 |
| 32200 Sher-Custody | 39 | 2.215% | 1,082 | | 1,082 | 139 | 1,221 |
| 32230 Inmate Welfare | 15 | 0.852% | 416 | | 416 | 53 | 469 |
| 41100 PHD | 110 | 6.246% | 3,051 | | 3,051 | 392 | 3,443 |
| 41212 PHD-EMS | 13 | 0.738% | 361 | | 361 | 46 | 407 |
| 41500 PHD-EHS | 6 | 0.341% | 166 | | 166 | 21 | 188 |
| 41540 PHD-AS | 5 | 0.284% | 139 | | 139 | 18 | 156 |
| 43000 ADMHS | 33 | 1.874% | 915 | | 915 | 118 | 1,033 |
| 43100 ADMHS-MHSA | 3 | 0.170% | 83 | | 83 | 11 | 94 |
| 43200 ADMHS-ADP | 1 | 0.057% | 28 | | 28 | 4 | 31 |
| 44000 Soc Svcs | 43 | 2.442% | 1,193 | | 1,193 | 153 | 1,346 |
| 51000 Ag Comm | 20 | 1.136% | 555 | | 555 | 71 | 626 |
| 53100 P&D | 16 | 0.909% | 444 | | 444 | 57 | 501 |
| 53500 P&D-Energy | 1 | 0.057% | 28 | | 28 | 4 | 31 |
| 53600 P&D-B&S | 7 | 0.398% | 194 | | 194 | 25 | 219 |
| 54100 PW-Admin | 22 | 1.249% | 610 | | 610 | 78 | 689 |
| 54210 PW-Roads | 243 | 13.799% | 6,740 | | 6,740 | 866 | 7,605 |
| 54221 GS-Airports | 1 | 0.057% | 28 | | 28 | 4 | 31 |
| 54300 PW-Surveyor | 11 | 0.625% | 305 | | 305 | 39 | 344 |
| 54410 PW-Flood | 63 | 3.578% | 1,747 | | 1,747 | 224 | 1,972 |
| 54478 PW-Proj Clnwtr | 1 | 0.057% | 28 | | 28 | 4 | 31 |
| 54500 PW-SWM | 162 | 9.199% | 4,493 | | 4,493 | 577 | 5,070 |
| 54560 PW-Lag San | 44 | 2.499% | 1,220 | | 1,220 | 157 | 1,377 |
| 55000 HCD | 3 | 0.170% | 83 | | 83 | 11 | 94 |
| 62000 Clk-Rec-Assr | 81 | 4.600% | 2,247 | | 2,247 | 289 | 2,535 |
| 63100 GS-Admin | 24 | 1.363% | 666 | | 666 | 86 | 751 |

County of Santa Barbara
OMB Circular A-87 Cost Allocation Plan
For Use in Fiscal Year 2009-2010
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 |
|------------------------|-------------------------|----------------------|--------------------|------------------|---------------------|----------------------|--------------------|
| 63700 ITD-ITS | 10 | 0.568% | 277 | | 277 | 36 | 313 |
| 90901 990 Prop 10 | 2 | 0.114% | 55 | | 55 | 7 | 63 |
| 99000 Dept 990 | 99 | 5.622% | 2,746 | | 2,746 | 353 | 3,098 |
| 99999 Other | 146 | 8.291% | 4,049 | | 4,049 | 520 | 4,569 |
| Subtotal | 1,761 | 100.000% | 48,842 | | 48,842 | 5,793 | 54,635 |
| Direct Billed | | | | | | | |
| Total Allocated | 1,761 | 100.000% | 48,842 | | 48,842 | 5,793 | 54,635 |

Allocation Basis: Number of Equipment Capital Assets
 Source: Capital Asset Inventory System

County of Santa Barbara
OMB Circular A-87 Cost Allocation Plan
For Use in Fiscal Year 2009-2010
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 | 18 | 0.589% | 2,307 | | 2,307 | | 2,307 |
| 13000 Cnty Counsel | 6 | 0.196% | 769 | | 769 | | 769 |
| 52100 Land Maint | 128 | 4.173% | 16,340 | | 16,340 | | 16,340 |
| 61000 Aud-Cont | 6 | 0.196% | 769 | | 769 | | 769 |
| 63300 GS-Fac Svcs | 47 | 1.522% | 5,959 | | 5,959 | 498 | 6,458 |
| 64000 Human Resource | 53 | 1.718% | 6,728 | | 6,728 | 563 | 7,291 |
| 65000 Treasurer | 34 | 1.113% | 4,357 | | 4,357 | 364 | 4,722 |
| Cost Center Subtotal | 291 | 9.509% | 37,230 | | 37,230 | 1,425 | 38,655 |
| 11000 BOS | 118 | 3.863% | 15,123 | | 15,123 | 1,264 | 16,387 |
| 21100 DA | 106 | 3.453% | 13,521 | | 13,521 | 1,131 | 14,651 |
| 21300 Child Supt Srvc | 81 | 2.651% | 10,381 | | 10,381 | 868 | 11,249 |
| 22100 Prob Svcs | 106 | 3.470% | 13,585 | | 13,585 | 1,136 | 14,721 |
| 22200 Prob Inst | 81 | 2.651% | 10,381 | | 10,381 | 868 | 11,249 |
| 23000 Pub Defend | 106 | 3.453% | 13,521 | | 13,521 | 1,131 | 14,651 |
| 25000 Court Ops | 177 | 5.777% | 22,620 | | 22,620 | 1,891 | 24,511 |
| 25001 Grand Jury | 22 | 0.704% | 2,755 | | 2,755 | 230 | 2,986 |
| 31100 Fire | 193 | 6.318% | 24,735 | | 24,735 | 2,068 | 26,803 |
| 32100 Sher-Coroner | 101 | 3.300% | 12,918 | | 12,918 | 1,080 | 13,999 |
| 41100 PHD | 246 | 8.052% | 31,527 | | 31,527 | 2,636 | 34,163 |
| 41500 PHD-EHS | 28 | 0.917% | 3,588 | | 3,588 | 300 | 3,888 |
| 41540 PHD-AS | 64 | 2.101% | 8,228 | | 8,228 | 688 | 8,916 |
| 43000 ADMHS | 56 | 1.833% | 7,177 | | 7,177 | 600 | 7,777 |
| 44000 Soc Svcs | 109 | 3.568% | 13,969 | | 13,969 | 1,168 | 15,137 |
| 51000 Ag Comm | 81 | 2.651% | 10,381 | | 10,381 | 868 | 11,249 |
| 53100 P&D | 6 | 0.196% | 769 | | 769 | 64 | 833 |
| 53600 P&D-B&S | 62 | 2.029% | 7,946 | | 7,946 | 664 | 8,610 |
| 53641 P&D-Oil | 28 | 0.917% | 3,588 | | 3,588 | 300 | 3,888 |
| 54100 PW-Admin | 34 | 1.113% | 4,357 | | 4,357 | 364 | 4,722 |
| 54210 PW-Roads | 140 | 4.583% | 17,942 | | 17,942 | 1,500 | 19,442 |
| 54300 PW-Surveyor | 6 | 0.196% | 769 | | 769 | 64 | 833 |
| 54410 PW-Flood | 90 | 2.946% | 11,534 | | 11,534 | 964 | 12,499 |
| 54471 PW-Water | 34 | 1.113% | 4,357 | | 4,357 | 364 | 4,722 |
| 54500 PW-SWM | 75 | 2.439% | 9,548 | | 9,548 | 798 | 10,346 |
| 54560 PW-Lag San | 28 | 0.917% | 3,588 | | 3,588 | 300 | 3,888 |
| 55000 HCD | 18 | 0.589% | 2,307 | | 2,307 | 193 | 2,500 |
| 62000 Clk-Rec-Assr | 105 | 3.437% | 13,457 | | 13,457 | 1,125 | 14,582 |
| 63100 GS-Admin | 12 | 0.393% | 1,538 | | 1,538 | 129 | 1,666 |
| 63420 GS-Work Comp | 25 | 0.818% | 3,204 | | 3,204 | 268 | 3,472 |
| 63430 GS-Liability | 25 | 0.818% | 3,204 | | 3,204 | 268 | 3,472 |
| 63500 ITD-Comm | 25 | 0.818% | 3,204 | | 3,204 | 268 | 3,472 |
| 63600 GS-Veh Ops | 25 | 0.818% | 3,204 | | 3,204 | 268 | 3,472 |
| 63700 ITD-ITS | 52 | 1.702% | 6,664 | | 6,664 | 557 | 7,221 |

County of Santa Barbara
OMB Circular A-87 Cost Allocation Plan
For Use in Fiscal Year 2009-2010
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 |
|------------------------|-------------------------|----------------------|--------------------|------------------|---------------------|----------------------|--------------------|
| 80100 Law Library | 50 | 1.620% | 6,344 | | 6,344 | 530 | 6,874 |
| 81000 SBC Retirement | 25 | 0.818% | 3,204 | | 3,204 | 268 | 3,472 |
| 86100 SBCAG | 25 | 0.818% | 3,204 | | 3,204 | 268 | 3,472 |
| 87100 APCD | 25 | 0.818% | 3,204 | | 3,204 | 268 | 3,472 |
| 90901 990 Prop 10 | 53 | 1.735% | 6,792 | | 6,792 | 568 | 7,360 |
| 99000 Dept 990 | 22 | 0.704% | 2,755 | | 2,755 | 230 | 2,986 |
| 99999 Other | 103 | 3.372% | 13,200 | | 13,200 | 1,104 | 14,304 |
| Subtotal | 3,055 | 100.000% | 391,524 | | 391,524 | 31,049 | 422,573 |
| Direct Billed | | | | | | | |
| Total Allocated | 3,055 | 100.000% | 391,524 | | 391,524 | 31,049 | 422,573 |

Allocation Basis: Average minutes per delivery by mail route

Source: Daily Mail Routes

County of Santa Barbara
OMB Circular A-87 Cost Allocation Plan
For Use in Fiscal Year 2009-2010
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 | 17 | 0.243% | 1,404 | | 1,404 | | 1,404 |
| 13000 Cnty Counsel | 9 | 0.129% | 743 | | 743 | | 743 |
| 52100 Land Maint | 369 | 5.280% | 30,466 | | 30,466 | | 30,466 |
| 61000 Aud-Cont | 34 | 0.486% | 2,807 | | 2,807 | | 2,807 |
| 63300 GS-Fac Svcs | 504 | 7.211% | 41,613 | | 41,613 | 4,577 | 46,190 |
| 64000 Human Resource | 101 | 1.445% | 8,339 | | 8,339 | 917 | 9,256 |
| 65000 Treasurer | 19 | 0.272% | 1,569 | | 1,569 | 173 | 1,741 |
| Cost Center Subtotal | 1,053 | 15.067% | 86,941 | | 86,941 | 5,667 | 92,608 |
| 21100 DA | 51 | 0.730% | 4,211 | | 4,211 | 463 | 4,674 |
| 21300 Child Supt Srvc | 32 | 0.458% | 2,642 | | 2,642 | 291 | 2,933 |
| 22100 Prob Svcs | 114 | 1.631% | 9,412 | | 9,412 | 1,035 | 10,448 |
| 22200 Prob Inst | 106 | 1.517% | 8,752 | | 8,752 | 963 | 9,715 |
| 23000 Pub Defend | 3 | 0.043% | 248 | | 248 | 27 | 275 |
| 25000 Court Ops | 35 | 0.501% | 2,890 | | 2,890 | 318 | 3,208 |
| 25001 Grand Jury | 18 | 0.258% | 1,486 | | 1,486 | 163 | 1,650 |
| 25002 Ct 0069 Svcs | 9 | 0.129% | 743 | | 743 | 82 | 825 |
| 25003 Ct 5901 Svcs | 17 | 0.243% | 1,404 | | 1,404 | 154 | 1,558 |
| 31100 Fire | 124 | 1.774% | 10,238 | | 10,238 | 1,126 | 11,364 |
| 32100 Sher-Coroner | 269 | 3.849% | 22,210 | | 22,210 | 2,443 | 24,653 |
| 32200 Sher-Custody | 79 | 1.130% | 6,523 | | 6,523 | 717 | 7,240 |
| 32230 Inmate Welfare | 17 | 0.243% | 1,404 | | 1,404 | 154 | 1,558 |
| 41100 PHD | 642 | 9.186% | 53,007 | | 53,007 | 5,830 | 58,837 |
| 41201 PHD-CHIP | 6 | 0.086% | 495 | | 495 | 54 | 550 |
| 41212 PHD-EMS | 51 | 0.730% | 4,211 | | 4,211 | 463 | 4,674 |
| 41400 PHD-HS | 102 | 1.459% | 8,422 | | 8,422 | 926 | 9,348 |
| 41500 PHD-EHS | 14 | 0.200% | 1,156 | | 1,156 | 127 | 1,283 |
| 41540 PHD-AS | 44 | 0.630% | 3,633 | | 3,633 | 400 | 4,032 |
| 41814 PHD-TSAC | 33 | 0.472% | 2,725 | | 2,725 | 300 | 3,024 |
| 43000 ADMHS | 483 | 6.911% | 39,879 | | 39,879 | 4,386 | 44,265 |
| 43100 ADMHS-MHSA | 31 | 0.444% | 2,560 | | 2,560 | 282 | 2,841 |
| 43200 ADMHS-ADP | 144 | 2.060% | 11,889 | | 11,889 | 1,308 | 13,197 |
| 44000 Soc Svcs | 676 | 9.672% | 55,814 | | 55,814 | 6,139 | 61,953 |
| 44001 IHSS | 33 | 0.472% | 2,725 | | 2,725 | 300 | 3,024 |
| 51000 Ag Comm | 44 | 0.630% | 3,633 | | 3,633 | 400 | 4,032 |
| 53100 P&D | 103 | 1.474% | 8,504 | | 8,504 | 935 | 9,440 |
| 53460 990-RDA IV | 42 | 0.601% | 3,468 | | 3,468 | 381 | 3,849 |
| 53500 P&D-Energy | 24 | 0.343% | 1,982 | | 1,982 | 218 | 2,200 |
| 53600 P&D-B&S | 15 | 0.215% | 1,238 | | 1,238 | 136 | 1,375 |
| 54100 PW-Admin | 27 | 0.386% | 2,229 | | 2,229 | 245 | 2,474 |
| 54210 PW-Roads | 371 | 5.308% | 30,632 | | 30,632 | 3,369 | 34,001 |
| 54300 PW-Surveyor | 30 | 0.429% | 2,477 | | 2,477 | 272 | 2,749 |
| 54410 PW-Flood | 103 | 1.474% | 8,504 | | 8,504 | 935 | 9,440 |

County of Santa Barbara
OMB Circular A-87 Cost Allocation Plan
For Use in Fiscal Year 2009-2010
63200 General Services-Purchasing
Detail Allocation for 07 Procurement

| | Allocation Units (A) | Allocated Percent | Gross Allocated | Direct Billed | First Allocation | Second Allocation | Total Allocated |
|------------------------|-------------------------|----------------------|--------------------|------------------|---------------------|----------------------|--------------------|
| 54471 PW-Water | 44 | 0.630% | 3,633 | | 3,633 | 400 | 4,032 |
| 54478 PW-Proj Clnwtr | 14 | 0.200% | 1,156 | | 1,156 | 127 | 1,283 |
| 54500 PW-SWM | 432 | 6.181% | 35,668 | | 35,668 | 3,923 | 39,591 |
| 54560 PW-Lag San | 163 | 2.332% | 13,458 | | 13,458 | 1,480 | 14,938 |
| 55000 HCD | 49 | 0.701% | 4,046 | | 4,046 | 445 | 4,491 |
| 55200 HCD-AH | 11 | 0.157% | 908 | | 908 | 100 | 1,008 |
| 55400 HCD-OCFD | 3 | 0.043% | 248 | | 248 | 27 | 275 |
| 62000 Clk-Rec-Assr | 142 | 2.032% | 11,724 | | 11,724 | 1,290 | 13,014 |
| 63100 GS-Admin | 166 | 2.375% | 13,706 | | 13,706 | 1,508 | 15,213 |
| 63420 GS-Work Comp | 14 | 0.200% | 1,156 | | 1,156 | 127 | 1,283 |
| 63500 ITD-Comm | 48 | 0.687% | 3,963 | | 3,963 | 436 | 4,399 |
| 63600 GS-Veh Ops | 136 | 1.946% | 11,229 | | 11,229 | 1,235 | 12,464 |
| 63700 ITD-ITS | 114 | 1.631% | 9,412 | | 9,412 | 1,035 | 10,448 |
| 87100 APCD | 95 | 1.359% | 7,844 | | 7,844 | 863 | 8,706 |
| 90901 990 Prop 10 | 152 | 2.175% | 12,550 | | 12,550 | 1,380 | 13,930 |
| 99000 Dept 990 | 70 | 1.002% | 5,780 | | 5,780 | 636 | 6,415 |
| 99999 Other | 391 | 5.595% | 32,283 | | 32,283 | 3,551 | 35,834 |
| Subtotal | 6,989 | 100.000% | 577,045 | | 577,045 | 59,576 | 636,621 |
| Direct Billed | | | | | | | |
| Total Allocated | 6,989 | 100.000% | 577,045 | | 577,045 | 59,576 | 636,621 |

Allocation Basis: Number of documents processed, weighted

Source: Purchasing Plus & FIN Trans Register

County of Santa Barbara
OMB Circular A-87 Cost Allocation Plan
For Use in Fiscal Year 2009-2010
Allocation Summary for 63200 General Services-Purchasing

| | Total | Surplus Property | Mail Courier | Procurement |
|-----------------------|--------|---------------------|--------------|-------------|
| 11000 BOS | 16,450 | 63 | 16,387 | |
| 12000 Cnty Exec | 3,932 | 222 | 2,307 | 1,404 |
| 13000 Cnty Counsel | 1,568 | 55 | 769 | 743 |
| 21100 DA | 20,108 | 782 | 14,651 | 4,674 |
| 21300 Child Supt Srvc | 15,027 | 845 | 11,249 | 2,933 |
| 22100 Prob Svcs | 26,013 | 845 | 14,721 | 10,448 |
| 22200 Prob Inst | 21,151 | 188 | 11,249 | 9,715 |
| 23000 Pub Defend | 15,145 | 219 | 14,651 | 275 |
| 25000 Court Ops | 27,719 | | 24,511 | 3,208 |
| 25001 Grand Jury | 4,635 | | 2,986 | 1,650 |
| 25002 Ct 0069 Svs | 1,106 | 282 | | 825 |
| 25003 Ct 5901 Svs | 1,558 | | | 1,558 |
| 31100 Fire | 38,511 | 344 | 26,803 | 11,364 |
| 32100 Sher-Coroner | 46,507 | 7,856 | 13,999 | 24,653 |
| 32200 Sher-Custody | 8,461 | 1,221 | | 7,240 |
| 32230 Inmate Welfare | 2,027 | 469 | | 1,558 |
| 41100 PHD | 96,443 | 3,443 | 34,163 | 58,837 |
| 41201 PHD-CHIP | 550 | | | 550 |
| 41212 PHD-EMS | 5,081 | 407 | | 4,674 |
| 41400 PHD-HS | 9,348 | | | 9,348 |
| 41500 PHD-EHS | 5,359 | 188 | 3,888 | 1,283 |
| 41540 PHD-AS | 13,105 | 156 | 8,916 | 4,032 |
| 41814 PHD-TSAC | 3,024 | | | 3,024 |
| 43000 ADMHS | 53,075 | 1,033 | 7,777 | 44,265 |
| 43100 ADMHS-MHSA | 2,935 | 94 | | 2,841 |
| 43200 ADMHS-ADP | 13,228 | 31 | | 13,197 |
| 44000 Soc Svcs | 78,436 | 1,346 | 15,137 | 61,953 |
| 44001 IHSS | 3,024 | | | 3,024 |
| 51000 Ag Comm | 15,907 | 626 | 11,249 | 4,032 |
| 52100 Land Maint | 49,414 | 2,607 | 16,340 | 30,466 |
| 53100 P&D | 10,774 | 501 | 833 | 9,440 |
| 53460 990-RDA IV | 3,849 | | | 3,849 |
| 53500 P&D-Energy | 2,231 | 31 | | 2,200 |
| 53600 P&D-B&S | 10,204 | 219 | 8,610 | 1,375 |
| 53641 P&D-Oil | 3,888 | | 3,888 | |
| 54100 PW-Admin | 7,885 | 689 | 4,722 | 2,474 |
| 54210 PW-Roads | 61,049 | 7,605 | 19,442 | 34,001 |
| 54221 GS-Airports | 31 | 31 | | |
| 54300 PW-Surveyor | 3,927 | 344 | 833 | 2,749 |
| 54410 PW-Flood | 23,910 | 1,972 | 12,499 | 9,440 |
| 54471 PW-Water | 8,754 | | 4,722 | 4,032 |
| 54478 PW-Proj Clnwtr | 1,314 | 31 | | 1,283 |
| 54500 PW-SWM | 55,008 | 5,070 | 10,346 | 39,591 |

County of Santa Barbara
OMB Circular A-87 Cost Allocation Plan
For Use in Fiscal Year 2009-2010
Allocation Summary for 63200 General Services-Purchasing

| | Total | Surplus Property | Mail Courier | Procurement | | |
|------------------------|------------------|---------------------|----------------|----------------|--|--|
| 54560 PW-Lag San | 20,204 | 1,377 | 3,888 | 14,938 | | |
| 55000 HCD | 7,084 | 94 | 2,500 | 4,491 | | |
| 55200 HCD-AH | 1,008 | | | 1,008 | | |
| 55400 HCD-OCFD | 275 | | | 275 | | |
| 61000 Aud-Cont | 4,436 | 860 | 769 | 2,807 | | |
| 62000 Clk-Rec-Assr | 30,131 | 2,535 | 14,582 | 13,014 | | |
| 63100 GS-Admin | 17,631 | 751 | 1,666 | 15,213 | | |
| 63300 GS-Fac Svcs | 52,835 | 188 | 6,458 | 46,190 | | |
| 63420 GS-Work Comp | 4,755 | | 3,472 | 1,283 | | |
| 63430 GS-Liability | 3,472 | | 3,472 | | | |
| 63500 ITD-Comm | 7,871 | | 3,472 | 4,399 | | |
| 63600 GS-Veh Ops | 15,936 | | 3,472 | 12,464 | | |
| 63700 ITD-ITS | 17,982 | 313 | 7,221 | 10,448 | | |
| 64000 Human Resources | 16,985 | 438 | 7,291 | 9,256 | | |
| 65000 Treasurer | 6,995 | 532 | 4,722 | 1,741 | | |
| 80100 Law Library | 6,874 | | 6,874 | | | |
| 81000 SBC Retirement | 3,472 | | 3,472 | | | |
| 86100 SBCAG | 3,472 | | 3,472 | | | |
| 87100 APCD | 12,178 | | 3,472 | 8,706 | | |
| 90901 990 Prop 10 | 21,353 | 63 | 7,360 | 13,930 | | |
| 99000 Dept 990 | 12,500 | 3,098 | 2,986 | 6,415 | | |
| 99999 Other | 54,707 | 4,569 | 14,304 | 35,834 | | |
| Total Allocated | 1,113,828 | 54,635 | 422,573 | 636,621 | | |

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Santa Barbara County
County-wide Cost Allocation Plan

FACILITIES MANAGEMENT
ALLOCATION DETAIL



County of Santa Barbara
OMB Circular A-87 Cost Allocation Plan For Use in Fiscal Year 2009-2010

Facilities Management
[Cost Center 63300]

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

Intrafund billings and revenues received for allowable functions offset grantee allocations. Revenues from refunds or reimbursements offset functional expenditures.

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 personnel. The department accumulates costs by building and the plan allocates these costs based on building area occupied.

Building Utilities: Effective July 1, 2007, utility charges to departments were allocated through an internal service fund. However, a small amount of utility related charges, such as sub-metering equipment and related data processing service charges were allocated by the Plan based upon 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 offset the grantee allocation.

Special Projects: This includes costs for building repairs and maintenance projects that typically 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.

County of Santa Barbara
OMB Circular A-87 Cost Allocation Plan
For Use in Fiscal Year 2009-2010
Costs to be allocated for 63300 General Services-Facilities Services

| | First Allocation | Second Allocation | Total |
|--|---------------------|----------------------|------------|
| <u>Departmental Expenditures:</u> | | | |
| Salaries and Benefits | 4,230,038 | | 4,230,038 |
| Services and Supplies | 5,133,933 | | 5,133,933 |
| Operating Transfers | 969,579 | | 969,579 |
| Fixed Assets | 11,023 | | 11,023 |
| Intrafund Trfs(+) | 916,502 | | 916,502 |
| Total Departmental Expenditures | 11,261,075 | 0 | 11,261,075 |
| <u>Deductions:</u> | | | |
| N/A: Operating Transfers | (969,579) | | (969,579) |
| N/A: Fixed Assets | (11,023) | | (11,023) |
| Total Deductions | (980,602) | 0 | (980,602) |
| <u>Allocated Additions:</u> | | | |
| 00001 Eq Use Allow | 26,736 | | 26,736 |
| 00002 Str Use Allow | 87,798 | | 87,798 |
| 12000 Cnty Exec | 27,395 | 2,150 | 29,545 |
| 13000 Cnty Counsel | 47,589 | 1,983 | 49,572 |
| 52100 Land Maint | 69,119 | 2,499 | 71,618 |
| 61000 Aud-Cont | 94,340 | 4,228 | 98,569 |
| 63200 GS-Purchasing | 47,738 | 5,097 | 52,835 |
| 64000 Human Resources | | 35,826 | 35,826 |
| 65000 Treasurer | | 5,218 | 5,218 |
| Total Allocated Additions | 400,716 | 57,001 | 457,717 |
| <u>Cost Adjustments:</u> | | | |
| Co-Radovich Law Offices-J Green Testim | (150) | | (150) |
| ITS Overage Refund | (10,241) | | (10,241) |
| Labor & SS from 02,03 to 01 | (213,250) | | (213,250) |
| Labor & SS to 01 from 02,03 | 213,250 | | 213,250 |
| Lompoc Vets | (8,861) | | (8,861) |
| Refund due to overcharging, Cachuma | (2,220) | | (2,220) |
| Refund due to overcharging, Los Alamos | (4,066) | | (4,066) |
| Refund due to overcharging, Waller Prk | (4,087) | | (4,087) |
| Rents CH events | (61,060) | | (61,060) |
| Robbery restitution pymnt, 1994, case 19 | (1,440) | | (1,440) |
| Rolling file cart for judge | (3,375) | | (3,375) |
| Security Cards | (2,130) | | (2,130) |
| Sup Ct repair GSKiosk juror parking | (791) | | (791) |
| Verizon Cell rev due in prior years | (18,720) | | (18,720) |
| Verizon refund | (34) | | (34) |
| Total Cost Adjustments | (117,175) | 0 | (117,175) |
| Total to be Allocated | 10,564,014 | 57,001 | 10,621,015 |

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County of Santa Barbara
OMB Circular A-87 Cost Allocation Plan
For Use in Fiscal Year 2009-2010
Functional Costs for 63300 General Services-Facilities Services

| | Total | General & Admin | Building Maintenance | Building Utilities | Direct Identify - Bldg Charges | Real Property |
|--|-------------------|--------------------|-------------------------|-----------------------|--------------------------------------|------------------|
| <u>Departmental Expenditures:</u> | | | | | | |
| Salaries and Benefits | 4,230,038 | | 3,226,217 | | | 339,599 |
| Services and Supplies | 5,133,933 | | 4,553,914 | 68,631 | 4,774 | 439,469 |
| Operating Transfers | 969,579 | | | | | 368,559 |
| Fixed Assets | 11,023 | | | | | 11,023 |
| Intrafund Trfs(+) | 916,502 | | 749,865 | | | 55,546 |
| Total Expenditures | 11,261,075 | | 8,529,996 | 68,631 | 4,774 | 1,214,196 |
| <u>Cost Adjustments:</u> | | | | | | |
| Deductions | (980,602) | | | | | (379,582) |
| Refund due to overcharging, L | (4,066) | | | (4,066) | | |
| Adjust certain costs to Admin | | | | | | |
| Co-Radovich Law Offices-J G | (150) | | | | | |
| Direct charge to Mental Health | | | (69,682) | | 69,682 | |
| Direct charge to Social Services | | | (253,671) | | 253,671 | |
| ITS Overage Refund | (10,241) | | (7,791) | | | (975) |
| Labor & SS from 02,03 to 01 | (213,250) | | (213,256) | 6 | | |
| Labor & SS to 01 from 02,03 | 213,250 | 213,250 | | | | |
| Refund due to overcharging, | (2,220) | | | | (2,220) | |
| Refund due to overcharging, | (4,087) | | | (4,087) | | |
| Rents CH events | (61,060) | | | | | (61,060) |
| Robbery restitution pymnt, 19 | (1,440) | | | | | (1,440) |
| Rolling file cart for judge | (3,375) | | (3,375) | | | |
| Security Cards | (2,130) | | (2,130) | | | |
| Sup Ct repair GSKiosk juror p | (791) | | (791) | | | |
| Verizon Cell rev due in prior y | (18,720) | | | | | (18,720) |
| Verizon refund | (34) | | (34) | | | |
| Lompoc Vets | (8,861) | | | | | (8,861) |
| Total Functional Costs | 10,163,298 | 213,250 | 7,979,266 | 60,484 | 325,907 | 743,558 |
| <u>First Addition/Reallocation</u> | | | | | | |
| First Addition-Cnty Counsel L | 47,589 | 762 | | | | 29,440 |
| First Addition-Others | 353,128 | 353,128 | | | | |
| First Admin Reallocation | | (567,139) | 432,552 | | | 45,531 |
| Total First Allocation | 10,564,014 | | 8,411,819 | 60,484 | 325,907 | 818,529 |
| <u>Second Addition/Reallocation</u> | | | | | | |
| Second Addition-Cnty Counsel | 1,983 | 32 | | | | 1,227 |
| Second Addition-Others | 55,018 | 55,018 | | | | |
| Second Admin Reallocation | | (55,050) | 41,986 | | | 4,420 |
| Total Allocated | 10,621,015 | | 8,453,805 | 60,484 | 325,907 | 824,176 |

County of Santa Barbara
OMB Circular A-87 Cost Allocation Plan
For Use in Fiscal Year 2009-2010
Functional Costs for 63300 General Services-Facilities Services

| | Special Projects | General Government | | | | |
|-------------------------------------|------------------|-----------------------|--|--|--|--|
| <u>Departmental Expenditures:</u> | | | | | | |
| Salaries and Benefits | 656,463 | 7,759 | | | | |
| Services and Supplies | 56,915 | 10,230 | | | | |
| Operating Transfers | 601,020 | | | | | |
| Fixed Assets | | | | | | |
| Intrafund Trfs(+) | 111,091 | | | | | |
| Total Expenditures | 1,425,489 | 17,989 | | | | |
| <u>Cost Adjustments:</u> | | | | | | |
| Deductions | (601,020) | | | | | |
| Refund due to overcharging, L | | | | | | |
| Adjust certain costs to Admin | | | | | | |
| Co-Radovich Law Offices-J G | (150) | | | | | |
| Direct charge to Mental Health | | | | | | |
| Direct charge to Social Services | | | | | | |
| ITS Overage Refund | (1,475) | | | | | |
| Labor & SS from 02,03 to 01 | | | | | | |
| Labor & SS to 01 from 02,03 | | | | | | |
| Refund due to overcharging, | | | | | | |
| Refund due to overcharging, | | | | | | |
| Rents CH events | | | | | | |
| Robbery restitution pymnt, 19 | | | | | | |
| Rolling file cart for judge | | | | | | |
| Security Cards | | | | | | |
| Sup Ct repair GSKiosk juror p | | | | | | |
| Verizon Cell rev due in prior y | | | | | | |
| Verizon refund | | | | | | |
| Lompoc Vets | | | | | | |
| Total Functional Costs | 822,844 | 17,989 | | | | |
| <u>First Addition/Reallocation</u> | | | | | | |
| First Addition-Cnty Counsel L | | 17,387 | | | | |
| First Addition-Others | | | | | | |
| First Admin Reallocation | 88,015 | 1,040 | | | | |
| Total First Allocation | 910,859 | 36,416 | | | | |
| <u>Second Addition/Reallocation</u> | | | | | | |
| Second Addition-Cnty Counsel | | 725 | | | | |
| Second Addition-Others | | | | | | |
| Second Admin Reallocation | 8,543 | 101 | | | | |
| Total Allocated | 919,402 | 37,242 | | | | |

County of Santa Barbara
OMB Circular A-87 Cost Allocation Plan
For Use in Fiscal Year 2009-2010
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 | 105,349 | 2.171% | 182,600 | | 182,600 | | 182,600 |
| 13000 Cnty Counsel | 94,786 | 1.953% | 164,290 | | 164,290 | | 164,290 |
| 52100 Land Maint | 29,150 | 0.601% | 50,526 | | 50,526 | | 50,526 |
| 61000 Aud-Cont | 127,087 | 2.619% | 220,278 | | 220,278 | | 220,278 |
| 63200 GS-Purchasing | 51,234 | 1.056% | 88,804 | | 88,804 | | 88,804 |
| 64000 Human Resource | 18,344 | 0.378% | 31,796 | | 31,796 | 173 | 31,969 |
| 65000 Treasurer | 117,237 | 2.416% | 203,205 | | 203,205 | 1,107 | 204,312 |
| Cost Center Subtotal | 543,188 | 11.193% | 941,498 | | 941,498 | 1,281 | 942,778 |
| 11000 BOS | 115,341 | 2.377% | 199,918 | (20) | 199,898 | 1,089 | 200,987 |
| 21100 DA | 82,148 | 1.693% | 142,386 | | 142,386 | 776 | 143,162 |
| 22100 Prob Svcs | 166,390 | 3.429% | 288,401 | | 288,401 | 1,571 | 289,973 |
| 22200 Prob Inst | 343,419 | 7.076% | 595,241 | | 595,241 | 3,243 | 598,485 |
| 23000 Pub Defend | 38,653 | 0.796% | 66,997 | | 66,997 | 365 | 67,362 |
| 25000 Court Ops | 672,607 | 13.859% | 1,165,817 | | 1,165,817 | 6,352 | 1,172,170 |
| 25001 Grand Jury | 1,936 | 0.040% | 3,356 | | 3,356 | 18 | 3,374 |
| 31100 Fire | 209,991 | 4.327% | 363,974 | | 363,974 | 1,983 | 365,957 |
| 32100 Sher-Coroner | 163,094 | 3.361% | 282,688 | | 282,688 | 1,540 | 284,228 |
| 32200 Sher-Custody | 652,360 | 13.442% | 1,130,723 | | 1,130,723 | 6,161 | 1,136,885 |
| 41100 PHD | 575,830 | 11.865% | 998,075 | (187,277) | 810,798 | 5,438 | 816,236 |
| 41212 PHD-EMS | 12,971 | 0.267% | 22,482 | | 22,482 | 123 | 22,605 |
| 41400 PHD-HS | 7,508 | 0.155% | 13,013 | | 13,013 | 71 | 13,084 |
| 41500 PHD-EHS | 11,411 | 0.235% | 19,778 | | 19,778 | 108 | 19,886 |
| 41540 PHD-AS | 63,761 | 1.314% | 110,516 | | 110,516 | 602 | 111,119 |
| 43000 ADMHS | 77,350 | 1.594% | 134,068 | (69,682) | 64,386 | 731 | 65,117 |
| 43200 ADMHS-ADP | 18,792 | 0.387% | 32,572 | | 32,572 | 177 | 32,749 |
| 44000 Soc Svcs | 18,098 | 0.373% | 31,368 | (254,177) | (222,809) | 171 | (222,638) |
| 51000 Ag Comm | 18,377 | 0.379% | 31,853 | | 31,853 | 174 | 32,027 |
| 53100 P&D | 36,442 | 0.751% | 63,164 | | 63,164 | 344 | 63,509 |
| 53500 P&D-Energy | 25,468 | 0.525% | 44,144 | | 44,144 | 241 | 44,384 |
| 53600 P&D-B&S | 16,110 | 0.332% | 27,923 | | 27,923 | 152 | 28,075 |
| 54100 PW-Admin | 15,498 | 0.319% | 26,863 | | 26,863 | 146 | 27,010 |
| 54210 PW-Roads | 156,778 | 3.230% | 271,740 | | 271,740 | 1,481 | 273,221 |
| 54300 PW-Surveyor | 10,264 | 0.211% | 17,790 | | 17,790 | 97 | 17,887 |
| 54410 PW-Flood | 75,496 | 1.556% | 130,857 | | 130,857 | 713 | 131,570 |
| 54471 PW-Water | 4,282 | 0.088% | 7,422 | | 7,422 | 40 | 7,463 |
| 54500 PW-SWM | 56,603 | 1.166% | 98,109 | | 98,109 | 535 | 98,644 |
| 54560 PW-Lag San | 3,210 | 0.066% | 5,564 | | 5,564 | 30 | 5,594 |
| 55000 HCD | 19,248 | 0.397% | 33,361 | | 33,361 | 182 | 33,543 |
| 62000 Clk-Rec-Assr | 332,348 | 6.848% | 576,052 | | 576,052 | 3,139 | 579,191 |
| 63100 GS-Admin | 31,058 | 0.640% | 53,832 | | 53,832 | 293 | 54,125 |
| 63420 GS-Work Comp | 2,368 | 0.049% | 4,104 | | 4,104 | 22 | 4,127 |
| 63500 ITD-Comm | 13,959 | 0.288% | 24,194 | | 24,194 | 132 | 24,326 |

County of Santa Barbara
OMB Circular A-87 Cost Allocation Plan
For Use in Fiscal Year 2009-2010
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 |
|------------------------|-------------------------|----------------------|--------------------|------------------|---------------------|----------------------|--------------------|
| 63600 GS-Veh Ops | 74,393 | 1.533% | 128,944 | | 128,944 | 703 | 129,646 |
| 63700 ITD-ITS | 137,196 | 2.827% | 237,799 | | 237,799 | 1,296 | 239,095 |
| 81500 LAFCO | 883 | 0.018% | 1,530 | | 1,530 | 8 | 1,538 |
| 87100 APCD | 1,276 | 0.026% | 2,211 | | 2,211 | 12 | 2,223 |
| 90901 990 Prop 10 | 4,511 | 0.093% | 7,820 | | 7,820 | 43 | 7,862 |
| 99000 Dept 990 | 164 | 0.003% | 285 | | 285 | 2 | 286 |
| 99999 Other | 42,339 | 0.872% | 73,385 | (6,548) | 66,838 | 400 | 67,238 |
| Subtotal | 4,853,118 | 100.000% | 8,411,819 | (517,704) | 7,894,115 | 41,986 | 7,936,101 |
| Direct Billed | | | | 517,704 | 517,704 | | 517,704 |
| Total Allocated | 4,853,118 | 100.000% | 8,411,819 | | 8,411,819 | 41,986 | 8,453,805 |

Allocation Basis: Square feet occupied per bldg maint costs

Source: G/S Bldg Square Footage Database

County of Santa Barbara
OMB Circular A-87 Cost Allocation Plan
For Use in Fiscal Year 2009-2010
63300 General Services-Facilities Services
Detail Allocation for 03 Building Utilities

| | Allocation Units (A) | Allocated Percent | Gross Allocated | Direct Billed | First Allocation | Second Allocation | Total Allocated |
|-----------------------------|-------------------------|----------------------|--------------------|------------------|---------------------|----------------------|--------------------|
| 52100 Land Maint | 182 | 0.315% | 190 | | 190 | | 190 |
| 61000 Aud-Cont | 13 | 0.022% | 13 | | 13 | | 13 |
| 64000 Human Resource | 1,172 | 2.024% | 1,224 | | 1,224 | | 1,224 |
| 65000 Treasurer | 21 | 0.036% | 22 | | 22 | | 22 |
| Cost Center Subtotal | 1,388 | 2.397% | 1,450 | | 1,450 | | 1,450 |
| 21100 DA | (215) | -0.371% | (224) | | (224) | | (224) |
| 25000 Court Ops | (221) | -0.381% | (230) | | (230) | | (230) |
| 31100 Fire | 8 | 0.013% | 8 | | 8 | | 8 |
| 32100 Sher-Coroner | 6,097 | 10.531% | 6,369 | | 6,369 | | 6,369 |
| 32200 Sher-Custody | 22,509 | 38.876% | 23,514 | | 23,514 | | 23,514 |
| 41100 PHD | 18,970 | 32.764% | 19,817 | | 19,817 | | 19,817 |
| 41212 PHD-EMS | 981 | 1.694% | 1,024 | | 1,024 | | 1,024 |
| 41400 PHD-HS | 568 | 0.980% | 593 | | 593 | | 593 |
| 41500 PHD-EHS | 1,179 | 2.037% | 1,232 | | 1,232 | | 1,232 |
| 41540 PHD-AS | (831) | -1.436% | (868) | (8) | (877) | | (877) |
| 43000 ADMHS | 4,470 | 7.720% | 4,669 | | 4,669 | | 4,669 |
| 43200 ADMHS-ADP | 1,421 | 2.454% | 1,484 | | 1,484 | | 1,484 |
| 51000 Ag Comm | 1,336 | 2.308% | 1,396 | | 1,396 | | 1,396 |
| 63500 ITD-Comm | 69 | 0.119% | 72 | | 72 | | 72 |
| 63700 ITD-ITS | 2 | 0.003% | 2 | | 2 | | 2 |
| 90901 990 Prop 10 | 169 | 0.292% | 177 | | 177 | | 177 |
| Subtotal | 57,900 | 100.000% | 60,484 | (8) | 60,476 | | 60,476 |
| Direct Billed | | | | 8 | 8 | | 8 |
| Total Allocated | 57,900 | 100.000% | 60,484 | | 60,484 | | 60,484 |

Allocation Basis: Square feet occupied per bldg utility costs

Source: G/S Bldg Square Footage Database

County of Santa Barbara
OMB Circular A-87 Cost Allocation Plan
For Use in Fiscal Year 2009-2010
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 |
|-----------------------------|-------------------------|----------------------|--------------------|------------------|---------------------|----------------------|--------------------|
| 52100 Land Maint | 4,774 | 1.455% | 4,742 | | 4,742 | | 4,742 |
| Cost Center Subtotal | 4,774 | 1.455% | 4,742 | | 4,742 | | 4,742 |
| 43000 ADMHS | 69,682 | 21.236% | 69,211 | | 69,211 | | 69,211 |
| 44000 Soc Svcs | 253,671 | 77.309% | 251,955 | | 251,955 | | 251,955 |
| Subtotal | 328,127 | 100.000% | 325,907 | | 325,907 | | 325,907 |
| Direct Billed | | | | | | | |
| Total Allocated | 328,127 | 100.000% | 325,907 | | 325,907 | | 325,907 |

Allocation Basis: Direct charges assigned in FIN
 Source: FIN Expenditure Ledger

County of Santa Barbara
OMB Circular A-87 Cost Allocation Plan
For Use in Fiscal Year 2009-2010
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 | 8,029 | 3.761% | 30,783 | | 30,783 | | 30,783 |
| 13000 Cnty Counsel | (10) | -0.005% | (38) | | (38) | | (38) |
| 52100 Land Maint | 25,960 | 12.159% | 99,527 | (19,789) | 79,738 | | 79,738 |
| 61000 Aud-Cont | 4,305 | 2.017% | 16,506 | | 16,506 | | 16,506 |
| 63200 GS-Purchasing | (5) | -0.002% | (20) | | (20) | | (20) |
| 64000 Human Resource | 2,316 | 1.085% | 8,878 | 56 | 8,935 | 75 | 9,009 |
| 65000 Treasurer | 25,812 | 12.090% | 98,959 | | 98,959 | 832 | 99,791 |
| Cost Center Subtotal | 66,406 | 31.104% | 254,595 | (19,733) | 234,862 | 906 | 235,769 |
| 11000 BOS | 5,015 | 2.349% | 19,227 | | 19,227 | 162 | 19,389 |
| 21300 Child Supt Srvc | 581 | 0.272% | 2,227 | | 2,227 | 19 | 2,246 |
| 22100 Prob Svcs | 4,406 | 2.064% | 16,891 | | 16,891 | 142 | 17,033 |
| 22200 Prob Inst | 2,153 | 1.008% | 8,254 | (900) | 7,354 | 69 | 7,423 |
| 23000 Pub Defend | 740 | 0.347% | 2,838 | | 2,838 | 24 | 2,862 |
| 25000 Court Ops | (34,194) | -16.016% | (131,095) | | (131,095) | (1,102) | (132,197) |
| 25002 Ct 0069 Svcs | 581 | 0.272% | 2,228 | | 2,228 | 19 | 2,247 |
| 31100 Fire | 345 | 0.162% | 1,324 | | 1,324 | 11 | 1,335 |
| 32100 Sher-Coroner | 3,578 | 1.676% | 13,717 | | 13,717 | 115 | 13,832 |
| 41100 PHD | 12,245 | 5.735% | 46,946 | | 46,946 | 395 | 47,340 |
| 41500 PHD-EHS | 643 | 0.301% | 2,467 | | 2,467 | 21 | 2,488 |
| 41540 PHD-AS | 1,718 | 0.805% | 6,586 | | 6,586 | 55 | 6,642 |
| 43000 ADMHS | 3,898 | 1.826% | 14,943 | | 14,943 | 126 | 15,069 |
| 44000 Soc Svcs | 17,154 | 8.035% | 65,766 | | 65,766 | 553 | 66,318 |
| 51000 Ag Comm | 1,647 | 0.771% | 6,313 | | 6,313 | 53 | 6,366 |
| 53100 P&D | 218 | 0.102% | 835 | | 835 | 7 | 842 |
| 53500 P&D-Energy | 52 | 0.025% | 201 | | 201 | 2 | 203 |
| 53600 P&D-B&S | 53 | 0.025% | 202 | | 202 | 2 | 204 |
| 54100 PW-Admin | 2,114 | 0.990% | 8,105 | | 8,105 | 68 | 8,173 |
| 54210 PW-Roads | 1,138 | 0.533% | 4,364 | (770) | 3,594 | 37 | 3,631 |
| 54300 PW-Surveyor | 51 | 0.024% | 197 | | 197 | 2 | 198 |
| 54410 PW-Flood | 190 | 0.089% | 729 | | 729 | 6 | 736 |
| 55000 HCD | 2,452 | 1.148% | 9,399 | | 9,399 | 79 | 9,478 |
| 62000 Clk-Rec-Assr | (7,940) | -3.719% | (30,441) | | (30,441) | (256) | (30,697) |
| 63100 GS-Admin | (3) | -0.001% | (12) | | (12) | | (12) |
| 63420 GS-Work Comp | 0 | 0.000% | (1) | | (1) | | (1) |
| 63500 ITD-Comm | 143 | 0.067% | 548 | | 548 | 5 | 552 |
| 63600 GS-Veh Ops | 137 | 0.064% | 524 | | 524 | 4 | 529 |
| 63700 ITD-ITS | (8) | -0.004% | (30) | | (30) | | (31) |
| 86100 SBCAG | 96 | 0.045% | 369 | | 369 | 3 | 372 |
| 87100 APCD | 287 | 0.134% | 1,100 | | 1,100 | 9 | 1,109 |
| 90901 990 Prop 10 | 951 | 0.445% | 3,644 | | 3,644 | 31 | 3,675 |
| 99000 Dept 990 | 284 | 0.133% | 1,088 | | 1,088 | 9 | 1,098 |
| 99999 Other | 126,368 | 59.189% | 484,480 | (899,061) | (414,581) | 4,072 | (410,509) |

County of Santa Barbara
OMB Circular A-87 Cost Allocation Plan
For Use in Fiscal Year 2009-2010
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 |
|------------------------|-------------------------|----------------------|--------------------|------------------|---------------------|----------------------|--------------------|
| Subtotal | 213,498 | 100.000% | 818,529 | (920,464) | (101,935) | 5,647 | (96,288) |
| Direct Billed | | | | 920,464 | 920,464 | | 920,464 |
| Total Allocated | 213,498 | 100.000% | 818,529 | | 818,529 | 5,647 | 824,176 |

Allocation Basis: Direct charges assigned in FIN

Source: FIN Expenditure Ledger

County of Santa Barbara
OMB Circular A-87 Cost Allocation Plan
For Use in Fiscal Year 2009-2010
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 | 16,650 | 4.258% | 38,783 | (19,559) | 19,224 | | 19,224 |
| Cost Center Subtotal | 16,650 | 4.258% | 38,783 | (19,559) | 19,224 | | 19,224 |
| 22200 Prob Inst | 536 | 0.137% | 1,247 | | 1,247 | 12 | 1,260 |
| 25000 Court Ops | 55 | 0.014% | 128 | (24,038) | (23,910) | 1 | (23,909) |
| 32100 Sher-Coroner | 12 | 0.003% | 28 | | 28 | | 28 |
| 44000 Soc Svcs | 8 | 0.002% | 18 | | 18 | | 18 |
| 54221 GS-Airports | 2,597 | 0.664% | 6,049 | (2,083) | 3,966 | 59 | 4,025 |
| 99999 Other | 371,185 | 94.922% | 864,607 | (476,102) | 388,505 | 8,470 | 396,975 |
| Subtotal | 391,042 | 100.000% | 910,859 | (521,781) | 389,078 | 8,543 | 397,621 |
| Direct Billed | | | | 521,781 | 521,781 | | 521,781 |
| Total Allocated | 391,042 | 100.000% | 910,859 | | 910,859 | 8,543 | 919,402 |

Allocation Basis: Direct charges assigned in FIN
Source: FIN Expenditure Ledger

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County of Santa Barbara

OMB Circular A-87 Cost Allocation Plan

For Use in Fiscal Year 2009-2010

Allocation Summary for 63300 General Services-Facilities Services

| | Total | Building Maintenance | Building Utilities | Direct Identify - Bldg Charges | Real Property | Special Projects |
|-----------------------|-----------|-------------------------|-----------------------|--------------------------------------|---------------|------------------|
| 11000 BOS | 220,376 | 200,987 | | | 19,389 | |
| 12000 Cnty Exec | 232,607 | 182,600 | | | 30,783 | 19,224 |
| 13000 Cnty Counsel | 164,253 | 164,290 | | | (38) | |
| 21100 DA | 142,937 | 143,162 | (224) | | | |
| 21300 Child Supt Srvc | 2,246 | | | | 2,246 | |
| 22100 Prob Svcs | 307,006 | 289,973 | | | 17,033 | |
| 22200 Prob Inst | 607,167 | 598,485 | | | 7,423 | 1,260 |
| 23000 Pub Defend | 70,224 | 67,362 | | | 2,862 | |
| 25000 Court Ops | 1,015,834 | 1,172,170 | (230) | | (132,197) | (23,909) |
| 25001 Grand Jury | 3,374 | 3,374 | | | | |
| 25002 Ct 0069 Svs | 2,247 | | | | 2,247 | |
| 31100 Fire | 367,300 | 365,957 | 8 | | 1,335 | |
| 32100 Sher-Coroner | 304,457 | 284,228 | 6,369 | | 13,832 | 28 |
| 32200 Sher-Custody | 1,160,399 | 1,136,885 | 23,514 | | | |
| 41100 PHD | 883,394 | 816,236 | 19,817 | | 47,340 | |
| 41212 PHD-EMS | 23,629 | 22,605 | 1,024 | | | |
| 41400 PHD-HS | 13,677 | 13,084 | 593 | | | |
| 41500 PHD-EHS | 23,605 | 19,886 | 1,232 | | 2,488 | |
| 41540 PHD-AS | 116,884 | 111,119 | (877) | | 6,642 | |
| 43000 ADMHS | 154,066 | 65,117 | 4,669 | 69,211 | 15,069 | |
| 43200 ADMHS-ADP | 34,234 | 32,749 | 1,484 | | | |
| 44000 Soc Svcs | 95,653 | (222,638) | | 251,955 | 66,318 | 18 |
| 51000 Ag Comm | 39,789 | 32,027 | 1,396 | | 6,366 | |
| 52100 Land Maint | 135,195 | 50,526 | 190 | 4,742 | 79,738 | |
| 53100 P&D | 64,351 | 63,509 | | | 842 | |
| 53500 P&D-Energy | 44,587 | 44,384 | | | 203 | |
| 53600 P&D-B&S | 28,279 | 28,075 | | | 204 | |
| 54100 PW-Admin | 35,183 | 27,010 | | | 8,173 | |
| 54210 PW-Roads | 276,851 | 273,221 | | | 3,631 | |
| 54221 GS-Airports | 4,025 | | | | | 4,025 |
| 54300 PW-Surveyor | 18,085 | 17,887 | | | 198 | |
| 54410 PW-Flood | 132,305 | 131,570 | | | 736 | |
| 54471 PW-Water | 7,463 | 7,463 | | | | |
| 54500 PW-SWM | 98,644 | 98,644 | | | | |
| 54560 PW-Lag San | 5,594 | 5,594 | | | | |
| 55000 HCD | 43,022 | 33,543 | | | 9,478 | |
| 61000 Aud-Cont | 236,797 | 220,278 | 13 | | 16,506 | |
| 62000 Clk-Rec-Assr | 548,494 | 579,191 | | | (30,697) | |
| 63100 GS-Admin | 54,113 | 54,125 | | | (12) | |
| 63200 GS-Purchasing | 88,783 | 88,804 | | | (20) | |
| 63420 GS-Work Comp | 4,126 | 4,127 | | | (1) | |
| 63500 ITD-Comm | 24,950 | 24,326 | 72 | | 552 | |
| 63600 GS-Veh Ops | 130,175 | 129,646 | | | 529 | |

County of Santa Barbara
OMB Circular A-87 Cost Allocation Plan
For Use in Fiscal Year 2009-2010
Allocation Summary for 63300 General Services-Facilities Services

| | Total | Building Maintenance | Building Utilities | Direct Identify - Bldg Charges | Real Property | Special Projects |
|------------------------|-------------------|-------------------------|-----------------------|--------------------------------------|----------------|------------------|
| 63700 ITD-ITS | 239,066 | 239,095 | 2 | | (31) | |
| 64000 Human Resources | 42,203 | 31,969 | 1,224 | | 9,009 | |
| 65000 Treasurer | 304,125 | 204,312 | 22 | | 99,791 | |
| 81500 LAFCO | 1,538 | 1,538 | | | | |
| 86100 SBCAG | 372 | | | | 372 | |
| 87100 APCD | 3,332 | 2,223 | | | 1,109 | |
| 90901 990 Prop 10 | 11,714 | 7,862 | 177 | | 3,675 | |
| 99000 Dept 990 | 1,384 | 286 | | | 1,098 | |
| 99999 Other | 53,703 | 67,238 | | | (410,509) | 396,975 |
| DirectBilled | 1,959,957 | 517,704 | 8 | | 920,464 | 521,781 |
| Total Allocated | 10,583,773 | 8,453,805 | 60,484 | 325,907 | 824,176 | 919,402 |

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Santa Barbara County
County-wide Cost Allocation Plan

HUMAN RESOURCES
ALLOCATION DETAIL



County of Santa Barbara
OMB Circular A-87 Cost Allocation Plan For Use in Fiscal Year 2009-2010

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 the classified service relative to any suspension, demotion, dismissal or alleged discrimination, and prepares an annual report to the Board of Supervisors.

Intrafund billings and revenues received for allowable functions offset grantee allocations. Revenues from refunds or reimbursements offset functional expenditures.

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

Directly Identified Special Projects: These costs include recruitment, examination, classification of employees, and investigations 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 and the Civil Service Commission. The plan allocates these costs based on the average number of employees during the fiscal year.

Employee University: Human Resources develops and administers a core curriculum of Employee University courses responsive to identified learning needs of County employees while enhancing existing departmental training. It also manages a database tracking employee participation in EU courses. These costs are allocated on the total course charges; attendance is recorded in the Employee University registration database.

Health Insurance (Not self-insured): The costs to administer health plans other than the self-insurance plan are allocated based on the average number of employees enrolled in the other health plans.

Dental Insurance (Not self-insured): The costs to administer the dental insurance program are allocated based on the average number of employees enrolled in the program.

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 Circular A-87 Cost Allocation Plan
For Use in Fiscal Year 2009-2010
Costs to be allocated for 64000 Human Resources

| | First Allocation | Second Allocation | Total |
|--|---------------------|----------------------|-----------|
| <u>Departmental Expenditures:</u> | | | |
| Salaries and Benefits | 3,333,654 | | 3,333,654 |
| Services and Supplies | 988,021 | | 988,021 |
| Operating Transfers | 9,822 | | 9,822 |
| Fixed Assets | 424,352 | | 424,352 |
| Intrafund Trfs(+) | 20,000 | | 20,000 |
| Total Departmental Expenditures | 4,775,850 | 0 | 4,775,850 |
| <u>Deductions:</u> | | | |
| N/A: Operating Transfers | (9,822) | | (9,822) |
| N/A: Fixed Assets | (424,352) | | (424,352) |
| Total Deductions | (434,175) | 0 | (434,175) |
| <u>Allocated Additions:</u> | | | |
| 00001 Eq Use Allow | 21,957 | | 21,957 |
| 00002 Str Use Allow | 27,480 | | 27,480 |
| 12000 Cnty Exec | 25,658 | 2,145 | 27,802 |
| 13000 Cnty Counsel | 65,187 | 3,550 | 68,738 |
| 52100 Land Maint | 9,884 | 357 | 10,241 |
| 61000 Aud-Cont | 32,200 | 1,407 | 33,608 |
| 63200 GS-Purchasing | 15,456 | 1,530 | 16,985 |
| 63300 GS-Fac Svcs | 41,955 | 248 | 42,203 |
| 65000 Treasurer | | 1,422 | 1,422 |
| Total Allocated Additions | 239,776 | 10,659 | 250,435 |
| <u>Cost Adjustments:</u> | | | |
| ITS Overage Refund | (6,745) | | (6,745) |
| Reimbursements | (560) | | (560) |
| Total Cost Adjustments | (7,305) | 0 | (7,305) |
| Total to be Allocated | 4,574,146 | 10,659 | 4,584,805 |

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County of Santa Barbara
OMB Circular A-87 Cost Allocation Plan
For Use in Fiscal Year 2009-2010
Functional Costs for 64000 Human Resources

| | Total | General & Admin | Direct Identify | Human Resources- Countywide | Health Ins (not SI) | Dental Ins (not SI) |
|-------------------------------------|------------------|--------------------|------------------|-----------------------------------|------------------------|------------------------|
| <u>Departmental Expenditures:</u> | | | | | | |
| Salaries and Benefits | 3,333,654 | 1,066,962 | 559,867 | 1,486,959 | | |
| Services and Supplies | 988,021 | 554,236 | 95 | 319,118 | | |
| Operating Transfers | 9,822 | 9,822 | | | | |
| Fixed Assets | 424,352 | 424,352 | | | | |
| Intrafund Trfs(+) | 20,000 | | | 20,000 | | |
| Total Expenditures | <u>4,775,850</u> | <u>2,055,373</u> | <u>559,962</u> | <u>1,826,077</u> | | |
| <u>Cost Adjustments:</u> | | | | | | |
| Deductions | (434,175) | (434,175) | | | | |
| Reimbursements | (560) | | | (560) | | |
| Redistribution benefits progra | | | | (21,994) | 5,696 | 15,999 |
| ITS Overage Refund | (6,745) | (6,745) | | | | |
| Total Functional Costs | <u>4,334,370</u> | <u>1,614,453</u> | <u>559,962</u> | <u>1,803,523</u> | <u>5,696</u> | <u>15,999</u> |
| <u>First Addition/Reallocation</u> | | | | | | |
| First Addition-Cnty Counsel L | 65,187 | 59,372 | | 5,816 | | |
| First Addition-Others | 174,589 | 174,589 | | | | |
| First Admin Reallocation | | (1,848,413) | 456,553 | 1,212,566 | | |
| Total First Allocation | <u>4,574,146</u> | | <u>1,016,515</u> | <u>3,021,905</u> | <u>5,696</u> | <u>15,999</u> |
| <u>Second Addition/Reallocation</u> | | | | | | |
| Second Addition-Cnty Couse | 3,550 | 3,234 | | 317 | | |
| Second Addition-Others | 7,109 | 7,109 | | | | |
| Second Admin Reallocation | | (10,343) | 2,555 | 6,785 | | |
| Total Allocated | <u>4,584,805</u> | | <u>1,019,069</u> | <u>3,029,007</u> | <u>5,696</u> | <u>15,999</u> |

County of Santa Barbara
OMB Circular A-87 Cost Allocation Plan
For Use in Fiscal Year 2009-2010
Functional Costs for 64000 Human Resources

| | Dental Self Insurance | Unemployment Self Ins | Employee University | General Government | | |
|-------------------------------------|--------------------------|--------------------------|------------------------|-----------------------|--|--|
| <u>Departmental Expenditures:</u> | | | | | | |
| Salaries and Benefits | 375 | 410 | 177,984 | 41,097 | | |
| Services and Supplies | | | 109,392 | 5,180 | | |
| Operating Transfers | | | | | | |
| Fixed Assets | | | | | | |
| Intrafund Trfs(+) | | | | | | |
| Total Expenditures | <u>375</u> | <u>410</u> | <u>287,376</u> | <u>46,277</u> | | |
| <u>Cost Adjustments:</u> | | | | | | |
| Deductions | | | | | | |
| Reimbursements | | | | | | |
| Redistribution benefits progra | 300 | | | | | |
| ITS Overage Refund | | | | | | |
| Total Functional Costs | <u>675</u> | <u>410</u> | <u>287,376</u> | <u>46,277</u> | | |
| <u>First Addition/Reallocation</u> | | | | | | |
| First Addition-Cnty Counsel L | | | | | | |
| First Addition-Others | | | | | | |
| First Admin Reallocation | 306 | 335 | 145,140 | 33,513 | | |
| Total First Allocation | <u>981</u> | <u>745</u> | <u>432,515</u> | <u>79,791</u> | | |
| <u>Second Addition/Reallocation</u> | | | | | | |
| Second Addition-Cnty Course | | | | | | |
| Second Addition-Others | | | | | | |
| Second Admin Reallocation | 2 | 2 | 812 | 188 | | |
| Total Allocated | <u>982</u> | <u>747</u> | <u>433,328</u> | <u>79,978</u> | | |

County of Santa Barbara
OMB Circular A-87 Cost Allocation Plan
For Use in Fiscal Year 2009-2010
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 | 11,277 | 2.513% | 25,549 | | 25,549 | | 25,549 |
| 13000 Cnty Counsel | 15,849 | 3.532% | 35,907 | | 35,907 | | 35,907 |
| 52100 Land Maint | 6,661 | 1.485% | 15,090 | | 15,090 | | 15,090 |
| 61000 Aud-Cont | 11,251 | 2.508% | 25,490 | | 25,490 | | 25,490 |
| 65000 Treasurer | 3,794 | 0.846% | 8,596 | | 8,596 | 24 | 8,620 |
| Cost Center Subtotal | 48,832 | 10.883% | 110,632 | | 110,632 | 24 | 110,656 |
| 21100 DA | 8,201 | 1.828% | 18,580 | | 18,580 | 52 | 18,632 |
| 21300 Child Supt Srvc | 3,755 | 0.837% | 8,507 | | 8,507 | 24 | 8,531 |
| 22100 Prob Svcs | 21,697 | 4.836% | 49,156 | | 49,156 | 137 | 49,293 |
| 22200 Prob Inst | 8,092 | 1.803% | 18,332 | | 18,332 | 51 | 18,383 |
| 23000 Pub Defend | 8,135 | 1.813% | 18,431 | | 18,431 | 51 | 18,482 |
| 31100 Fire | 14,679 | 3.272% | 33,257 | | 33,257 | 93 | 33,350 |
| 32100 Sher-Coroner | 57,963 | 12.919% | 131,319 | | 131,319 | 367 | 131,686 |
| 32200 Sher-Custody | 18,867 | 4.205% | 42,745 | | 42,745 | 119 | 42,864 |
| 41100 PHD | 93,921 | 20.933% | 212,783 | | 212,783 | 594 | 213,377 |
| 43000 ADMHS | 23,377 | 5.210% | 52,962 | | 52,962 | 148 | 53,110 |
| 43200 ADMHS-ADP | 6,027 | 1.343% | 13,655 | | 13,655 | 38 | 13,694 |
| 44000 Soc Svcs | 42,051 | 9.372% | 95,270 | | 95,270 | 266 | 95,536 |
| 51000 Ag Comm | 4,384 | 0.977% | 9,932 | | 9,932 | 28 | 9,960 |
| 53100 P&D | 18,777 | 4.185% | 42,540 | | 42,540 | 119 | 42,659 |
| 53500 P&D-Energy | 1,521 | 0.339% | 3,447 | | 3,447 | 10 | 3,456 |
| 54100 PW-Admin | 15,613 | 3.480% | 35,372 | | 35,372 | 99 | 35,471 |
| 54210 PW-Roads | 3,842 | 0.856% | 8,703 | | 8,703 | 24 | 8,728 |
| 54300 PW-Surveyor | 12,914 | 2.878% | 29,258 | | 29,258 | 82 | 29,340 |
| 54410 PW-Flood | (7) | -0.002% | (16) | | (16) | | (16) |
| 54500 PW-SWM | 4,699 | 1.047% | 10,645 | | 10,645 | 30 | 10,675 |
| 54560 PW-Lag San | 2,241 | 0.500% | 5,078 | | 5,078 | 14 | 5,092 |
| 55000 HCD | 1 | 0.000% | 3 | | 3 | | 3 |
| 62000 Clk-Rec-Assr | 9,138 | 2.037% | 20,703 | | 20,703 | 58 | 20,761 |
| 63100 GS-Admin | 10,145 | 2.261% | 22,984 | | 22,984 | 64 | 23,049 |
| 81000 SBC Retirement | 1,840 | 0.410% | 4,170 | | 4,170 | 12 | 4,181 |
| 99000 Dept 990 | 7,974 | 1.777% | 18,066 | | 18,066 | 50 | 18,116 |
| Subtotal | 448,682 | 100.000% | 1,016,515 | | 1,016,515 | 2,555 | 1,019,069 |
| Direct Billed | | | | | | | |
| Total Allocated | 448,682 | 100.000% | 1,016,515 | | 1,016,515 | 2,555 | 1,019,069 |

Allocation Basis: Direct charges assigned in FIN
Source: FIN Expenditure Ledger

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County of Santa Barbara
OMB Circular A-87 Cost Allocation Plan
For Use in Fiscal Year 2009-2010
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 | 25 | 0.516% | 15,601 | (1,235) | 14,366 | | 14,366 |
| 13000 Cnty Counsel | 51 | 1.077% | 32,533 | (1,640) | 30,893 | | 30,893 |
| 52100 Land Maint | 132 | 2.781% | 84,037 | (1,367) | 82,670 | | 82,670 |
| 61000 Aud-Cont | 67 | 1.415% | 42,769 | (1,222) | 41,547 | | 41,547 |
| 63200 GS-Purchasing | 12 | 0.250% | 7,541 | | 7,541 | | 7,541 |
| 63300 GS-Fac Svcs | 50 | 1.055% | 31,887 | | 31,887 | | 31,887 |
| 65000 Treasurer | 51 | 1.067% | 32,237 | (1,047) | 31,190 | 82 | 31,272 |
| Cost Center Subtotal | 389 | 8.161% | 246,604 | (6,511) | 240,093 | 82 | 240,174 |
| 11000 BOS | 23 | 0.480% | 14,497 | | 14,497 | 37 | 14,534 |
| 21100 DA | 147 | 3.092% | 93,446 | (1,925) | 91,521 | 236 | 91,757 |
| 21300 Child Supt Srvc | 106 | 2.226% | 67,281 | (2,020) | 65,261 | 170 | 65,431 |
| 22100 Prob Svcs | 318 | 6.671% | 201,592 | (6,503) | 195,089 | 510 | 195,599 |
| 22200 Prob Inst | 198 | 4.155% | 125,570 | | 125,570 | 318 | 125,887 |
| 23000 Pub Defend | 80 | 1.676% | 50,640 | (1,278) | 49,362 | 128 | 49,490 |
| 31100 Fire | 292 | 6.122% | 184,998 | (4,976) | 180,022 | 468 | 180,490 |
| 32100 Sher-Coroner | 474 | 9.955% | 300,845 | (12,464) | 288,381 | 761 | 289,142 |
| 32200 Sher-Custody | 287 | 6.035% | 182,365 | | 182,365 | 461 | 182,826 |
| 32230 Inmate Welfare | 14 | 0.302% | 9,137 | | 9,137 | 23 | 9,161 |
| 41100 PHD | 544 | 11.423% | 345,182 | (9,526) | 335,656 | 873 | 336,529 |
| 41212 PHD-EMS | 8 | 0.178% | 5,387 | | 5,387 | 14 | 5,401 |
| 41400 PHD-HS | 3 | 0.060% | 1,825 | | 1,825 | 5 | 1,829 |
| 41500 PHD-EHS | 30 | 0.629% | 19,023 | | 19,023 | 48 | 19,071 |
| 41540 PHD-AS | 32 | 0.671% | 20,270 | | 20,270 | 51 | 20,321 |
| 43000 ADMHS | 284 | 5.955% | 179,953 | (7,418) | 172,535 | 455 | 172,990 |
| 43100 ADMHS-MHSA | 35 | 0.737% | 22,284 | | 22,284 | 56 | 22,340 |
| 43200 ADMHS-ADP | 27 | 0.569% | 17,198 | | 17,198 | 44 | 17,242 |
| 44000 Soc Svcs | 680 | 14.270% | 431,233 | (9,464) | 421,769 | 1,091 | 422,860 |
| 44001 IHSS | 9 | 0.185% | 5,590 | | 5,590 | 14 | 5,604 |
| 51000 Ag Comm | 34 | 0.724% | 21,879 | (1,045) | 20,834 | 55 | 20,889 |
| 53100 P&D | 93 | 1.944% | 58,732 | (3,274) | 55,458 | 149 | 55,606 |
| 53500 P&D-Energy | 9 | 0.184% | 5,560 | | 5,560 | 14 | 5,574 |
| 53600 P&D-B&S | 38 | 0.795% | 24,011 | | 24,011 | 61 | 24,072 |
| 53641 P&D-Oil | 2 | 0.042% | 1,269 | | 1,269 | 3 | 1,272 |
| 54100 PW-Admin | 15 | 0.314% | 9,474 | (6,752) | 2,722 | 24 | 2,746 |
| 54210 PW-Roads | 137 | 2.872% | 86,799 | | 86,799 | 220 | 87,018 |
| 54300 PW-Surveyor | 20 | 0.426% | 12,859 | | 12,859 | 33 | 12,892 |
| 54410 PW-Flood | 37 | 0.773% | 23,360 | | 23,360 | 59 | 23,419 |
| 54471 PW-Water | 7 | 0.142% | 4,296 | | 4,296 | 11 | 4,307 |
| 54500 PW-SWM | 93 | 1.945% | 58,768 | | 58,768 | 149 | 58,917 |
| 54560 PW-Lag San | 15 | 0.317% | 9,567 | | 9,567 | 24 | 9,591 |
| 55000 HCD | 11 | 0.221% | 6,682 | (171) | 6,511 | 17 | 6,528 |
| 62000 Clk-Rec-Assr | 131 | 2.756% | 83,272 | (2,395) | 80,877 | 211 | 81,087 |

County of Santa Barbara
OMB Circular A-87 Cost Allocation Plan
For Use in Fiscal Year 2009-2010
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 |
|------------------------|-------------------------|----------------------|--------------------|------------------|---------------------|----------------------|--------------------|
| 63100 GS-Admin | 23 | 0.484% | 14,629 | (1,454) | 13,175 | 37 | 13,212 |
| 63420 GS-Work Comp | 13 | 0.274% | 8,267 | (139) | 8,128 | 21 | 8,149 |
| 63430 GS-Liability | 3 | 0.063% | 1,904 | (61) | 1,843 | 5 | 1,847 |
| 63500 ITD-Comm | 10 | 0.214% | 6,456 | (114) | 6,342 | 16 | 6,358 |
| 63600 GS-Veh Ops | 18 | 0.383% | 11,576 | (227) | 11,349 | 29 | 11,378 |
| 63700 ITD-ITS | 40 | 0.830% | 25,094 | (427) | 24,667 | 63 | 24,730 |
| 63800 GS-Utilities | 0 | 0.005% | 146 | | 146 | | 147 |
| 90901 990 Prop 10 | 16 | 0.330% | 9,957 | (370) | 9,587 | 25 | 9,613 |
| 99000 Dept 990 | 20 | 0.411% | 12,431 | (802) | 11,629 | 31 | 11,660 |
| Subtotal | 4,762 | 100.000% | 3,021,905 | (79,316) | 2,942,589 | 7,102 | 2,949,691 |
| Direct Billed | | | | 79,316 | 79,316 | | 79,316 |
| Total Allocated | 4,762 | 100.000% | 3,021,905 | | 3,021,905 | 7,102 | 3,029,007 |

Allocation Basis: Average number of employees - County only
Source: FIN Labor Transaction Ledger

County of Santa Barbara
OMB Circular A-87 Cost Allocation Plan
For Use in Fiscal Year 2009-2010
64000 Human Resources
Detail Allocation for 04 Health Ins (not SI)

| | Allocation Units (A) | Allocated Percent | Gross Allocated | Direct Billed | First Allocation | Second Allocation | Total Allocated |
|-----------------------------|-------------------------|----------------------|--------------------|------------------|---------------------|----------------------|--------------------|
| 12000 Cnty Exec | 21 | 0.552% | 31 | | 31 | | 31 |
| 13000 Cnty Counsel | 41 | 1.075% | 61 | | 61 | | 61 |
| 52100 Land Maint | 65 | 1.716% | 98 | | 98 | | 98 |
| 61000 Aud-Cont | 48 | 1.272% | 72 | | 72 | | 72 |
| 63200 GS-Purchasing | 8 | 0.210% | 12 | | 12 | | 12 |
| 63300 GS-Fac Svcs | 43 | 1.146% | 65 | | 65 | | 65 |
| 65000 Treasurer | 45 | 1.202% | 68 | | 68 | | 68 |
| Cost Center Subtotal | 270 | 7.173% | 409 | | 409 | | 409 |
| 11000 BOS | 20 | 0.539% | 31 | | 31 | | 31 |
| 21100 DA | 128 | 3.398% | 194 | | 194 | | 194 |
| 21300 Child Supt Srvc | 86 | 2.276% | 130 | | 130 | | 130 |
| 22100 Prob Svcs | 209 | 5.540% | 316 | | 316 | | 316 |
| 22200 Prob Inst | 115 | 3.044% | 173 | | 173 | | 173 |
| 23000 Pub Defend | 66 | 1.757% | 100 | | 100 | | 100 |
| 31100 Fire | 227 | 6.015% | 343 | | 343 | | 343 |
| 32100 Sher-Coroner | 398 | 10.556% | 601 | | 601 | | 601 |
| 32200 Sher-Custody | 233 | 6.192% | 353 | | 353 | | 353 |
| 32230 Inmate Welfare | 9 | 0.238% | 14 | | 14 | | 14 |
| 41100 PHD | 415 | 11.010% | 627 | | 627 | | 627 |
| 41212 PHD-EMS | 5 | 0.131% | 7 | | 7 | | 7 |
| 41400 PHD-HS | 3 | 0.073% | 4 | | 4 | | 4 |
| 41500 PHD-EHS | 28 | 0.739% | 42 | | 42 | | 42 |
| 41540 PHD-AS | 25 | 0.655% | 37 | | 37 | | 37 |
| 43000 ADMHS | 208 | 5.510% | 314 | | 314 | | 314 |
| 43100 ADMHS-MHSA | 20 | 0.521% | 30 | | 30 | | 30 |
| 43200 ADMHS-ADP | 24 | 0.625% | 36 | | 36 | | 36 |
| 44000 Soc Svcs | 590 | 15.662% | 892 | | 892 | | 892 |
| 44001 IHSS | 8 | 0.219% | 12 | | 12 | | 12 |
| 51000 Ag Comm | 28 | 0.734% | 42 | | 42 | | 42 |
| 53100 P&D | 79 | 2.096% | 119 | | 119 | | 119 |
| 53500 P&D-Energy | 8 | 0.225% | 13 | | 13 | | 13 |
| 53600 P&D-B&S | 34 | 0.907% | 52 | | 52 | | 52 |
| 53641 P&D-Oil | 2 | 0.053% | 3 | | 3 | | 3 |
| 54100 PW-Admin | 15 | 0.386% | 22 | | 22 | | 22 |
| 54210 PW-Roads | 126 | 3.336% | 190 | | 190 | | 190 |
| 54300 PW-Surveyor | 17 | 0.462% | 26 | | 26 | | 26 |
| 54410 PW-Flood | 34 | 0.908% | 52 | | 52 | | 52 |
| 54471 PW-Water | 7 | 0.179% | 10 | | 10 | | 10 |
| 54500 PW-SWM | 77 | 2.050% | 117 | | 117 | | 117 |
| 54560 PW-Lag San | 15 | 0.394% | 22 | | 22 | | 22 |
| 55000 HCD | 7 | 0.184% | 11 | | 11 | | 11 |
| 62000 Clk-Rec-Assr | 104 | 2.762% | 157 | | 157 | | 157 |

County of Santa Barbara
OMB Circular A-87 Cost Allocation Plan
For Use in Fiscal Year 2009-2010
64000 Human Resources
Detail Allocation for 04 Health Ins (not SI)

| | Allocation Units (A) | Allocated Percent | Gross Allocated | Direct Billed | First Allocation | Second Allocation | Total Allocated |
|------------------------|-------------------------|----------------------|--------------------|------------------|---------------------|----------------------|--------------------|
| 63100 GS-Admin | 18 | 0.474% | 27 | | 27 | | 27 |
| 63420 GS-Work Comp | 13 | 0.345% | 20 | | 20 | | 20 |
| 63430 GS-Liability | 2 | 0.053% | 3 | | 3 | | 3 |
| 63500 ITD-Comm | 9 | 0.244% | 14 | | 14 | | 14 |
| 63600 GS-Veh Ops | 17 | 0.460% | 26 | | 26 | | 26 |
| 63700 ITD-ITS | 27 | 0.711% | 41 | | 41 | | 41 |
| 63800 GS-Utilities | 0 | 0.005% | | | | | |
| 81000 SBC Retirement | 15 | 0.401% | 23 | | 23 | | 23 |
| 90901 990 Prop 10 | 14 | 0.382% | 22 | | 22 | | 22 |
| 99000 Dept 990 | 14 | 0.361% | 21 | | 21 | | 21 |
| 99999 Other | 1 | 0.019% | 1 | | 1 | | 1 |
| Subtotal | 3,770 | 100.000% | 5,696 | | 5,696 | | 5,696 |
| Direct Billed | | | | | | | |
| Total Allocated | 3,770 | 100.000% | 5,696 | | 5,696 | | 5,696 |

Allocation Basis: Average number of enrolled employees

Source: PAY+ Payroll System

County of Santa Barbara
OMB Circular A-87 Cost Allocation Plan
For Use in Fiscal Year 2009-2010
64000 Human Resources
Detail Allocation for 05 Dental Ins (not SI)

| | Allocation Units (A) | Allocated Percent | Gross Allocated | Direct Billed | First Allocation | Second Allocation | Total Allocated |
|-----------------------------|-------------------------|----------------------|--------------------|------------------|---------------------|----------------------|--------------------|
| 12000 Cnty Exec | 9 | 0.609% | 97 | | 97 | | 97 |
| 13000 Cnty Counsel | 11 | 0.792% | 127 | | 127 | | 127 |
| 52100 Land Maint | 26 | 1.826% | 292 | | 292 | | 292 |
| 61000 Aud-Cont | 22 | 1.514% | 242 | | 242 | | 242 |
| 63200 GS-Purchasing | 2 | 0.139% | 22 | | 22 | | 22 |
| 63300 GS-Fac Svcs | 20 | 1.405% | 225 | | 225 | | 225 |
| 65000 Treasurer | 16 | 1.092% | 175 | | 175 | | 175 |
| Cost Center Subtotal | 106 | 7.377% | 1,180 | | 1,180 | | 1,180 |
| 11000 BOS | 5 | 0.329% | 53 | | 53 | | 53 |
| 21100 DA | 39 | 2.717% | 435 | | 435 | | 435 |
| 21300 Child Supt Srvc | 28 | 1.930% | 309 | | 309 | | 309 |
| 22100 Prob Svcs | 84 | 5.837% | 934 | | 934 | | 934 |
| 22200 Prob Inst | 46 | 3.211% | 514 | | 514 | | 514 |
| 23000 Pub Defend | 22 | 1.524% | 244 | | 244 | | 244 |
| 31100 Fire | 76 | 5.318% | 851 | | 851 | | 851 |
| 32100 Sher-Coroner | 138 | 9.579% | 1,532 | | 1,532 | | 1,532 |
| 32200 Sher-Custody | 108 | 7.488% | 1,198 | | 1,198 | | 1,198 |
| 41100 PHD | 135 | 9.428% | 1,508 | | 1,508 | | 1,508 |
| 41212 PHD-EMS | 1 | 0.092% | 15 | | 15 | | 15 |
| 41400 PHD-HS | 1 | 0.050% | 8 | | 8 | | 8 |
| 41500 PHD-EHS | 10 | 0.727% | 116 | | 116 | | 116 |
| 41540 PHD-AS | 13 | 0.884% | 141 | | 141 | | 141 |
| 43000 ADMHS | 86 | 6.008% | 961 | | 961 | | 961 |
| 43100 ADMHS-MHSA | 10 | 0.727% | 116 | | 116 | | 116 |
| 43200 ADMHS-ADP | 9 | 0.640% | 102 | | 102 | | 102 |
| 44000 Soc Svcs | 252 | 17.523% | 2,803 | | 2,803 | | 2,803 |
| 44001 IHSS | 4 | 0.248% | 40 | | 40 | | 40 |
| 51000 Ag Comm | 6 | 0.409% | 66 | | 66 | | 66 |
| 53100 P&D | 34 | 2.366% | 379 | | 379 | | 379 |
| 53500 P&D-Energy | 4 | 0.264% | 42 | | 42 | | 42 |
| 53600 P&D-B&S | 16 | 1.121% | 179 | | 179 | | 179 |
| 53641 P&D-Oil | 2 | 0.139% | 22 | | 22 | | 22 |
| 54100 PW-Admin | 4 | 0.278% | 45 | | 45 | | 45 |
| 54210 PW-Roads | 60 | 4.192% | 671 | | 671 | | 671 |
| 54300 PW-Surveyor | 11 | 0.770% | 123 | | 123 | | 123 |
| 54410 PW-Flood | 13 | 0.905% | 145 | | 145 | | 145 |
| 54471 PW-Water | 4 | 0.262% | 42 | | 42 | | 42 |
| 54500 PW-SWM | 28 | 1.931% | 309 | | 309 | | 309 |
| 54560 PW-Lag San | 3 | 0.209% | 33 | | 33 | | 33 |
| 55000 HCD | 3 | 0.211% | 34 | | 34 | | 34 |
| 62000 Clk-Rec-Assr | 31 | 2.153% | 344 | | 344 | | 344 |
| 63100 GS-Admin | 4 | 0.255% | 41 | | 41 | | 41 |

County of Santa Barbara
OMB Circular A-87 Cost Allocation Plan
For Use in Fiscal Year 2009-2010
64000 Human Resources
Detail Allocation for 05 Dental Ins (not SI)

| | Allocation Units (A) | Allocated Percent | Gross Allocated | Direct Billed | First Allocation | Second Allocation | Total Allocated |
|------------------------|-------------------------|----------------------|--------------------|------------------|---------------------|----------------------|--------------------|
| 63420 GS-Work Comp | 5 | 0.345% | 55 | | 55 | | 55 |
| 63430 GS-Liability | 1 | 0.070% | 11 | | 11 | | 11 |
| 63500 ITD-Comm | 4 | 0.277% | 44 | | 44 | | 44 |
| 63600 GS-Veh Ops | 6 | 0.434% | 70 | | 70 | | 70 |
| 63700 ITD-ITS | 10 | 0.715% | 114 | | 114 | | 114 |
| 81000 SBC Retirement | 7 | 0.487% | 78 | | 78 | | 78 |
| 90901 990 Prop 10 | 4 | 0.286% | 46 | | 46 | | 46 |
| 99000 Dept 990 | 4 | 0.275% | 44 | | 44 | | 44 |
| 99999 Other | 0 | 0.008% | 1 | | 1 | | 1 |
| Subtotal | 1,437 | 100.000% | 15,999 | | 15,999 | | 15,999 |
| Direct Billed | | | | | | | |
| Total Allocated | 1,437 | 100.000% | 15,999 | | 15,999 | | 15,999 |

Allocation Basis: Average number of enrolled employees
Source: PAY+ Payroll System

County of Santa Barbara
OMB Circular A-87 Cost Allocation Plan
For Use in Fiscal Year 2009-2010
64000 Human Resources
Detail Allocation for 08 Dental Self Insurance

| | Allocation Units (A) | Allocated Percent | Gross Allocated | Direct Billed | First Allocation | Second Allocation | Total Allocated |
|------------------------|-------------------------|----------------------|--------------------|------------------|---------------------|----------------------|--------------------|
| 64333 HR-Dent SI | 100 | 100.000% | 981 | | 981 | 2 | 982 |
| Subtotal | 100 | 100.000% | 981 | | 981 | 2 | 982 |
| Direct Billed | | | | | | | |
| Total Allocated | 100 | 100.000% | 981 | | 981 | 2 | 982 |

Allocation Basis: 100% to Dental SI Fund
 Source: Calculated by Personnel

County of Santa Barbara
OMB Circular A-87 Cost Allocation Plan
For Use in Fiscal Year 2009-2010
64000 Human Resources
Detail Allocation for 09 Unemployment Self Ins

| | Allocation Units (A) | Allocated Percent | Gross Allocated | Direct Billed | First Allocation | Second Allocation | Total Allocated |
|------------------------|-------------------------|----------------------|--------------------|------------------|---------------------|----------------------|--------------------|
| 64332 HR-Unemp SI | 100 | 100.000% | 745 | | 745 | 2 | 747 |
| Subtotal | 100 | 100.000% | 745 | | 745 | 2 | 747 |
| Direct Billed | | | | | | | |
| Total Allocated | 100 | 100.000% | 745 | | 745 | 2 | 747 |

Allocation Basis: 100% to Unemployment SI Fund
 Source: Calculated by Personnel

County of Santa Barbara
OMB Circular A-87 Cost Allocation Plan
For Use in Fiscal Year 2009-2010
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 | 800 | 1.291% | 5,586 | (750) | 4,836 | | 4,836 |
| 13000 Cnty Counsel | 550 | 0.888% | 3,840 | (550) | 3,290 | | 3,290 |
| 52100 Land Maint | 1,270 | 2.050% | 8,867 | (1,270) | 7,597 | | 7,597 |
| 61000 Aud-Cont | 1,000 | 1.614% | 6,982 | (1,000) | 5,982 | | 5,982 |
| 63300 GS-Fac Svcs | 610 | 0.985% | 4,259 | (610) | 3,649 | | 3,649 |
| 65000 Treasurer | 475 | 0.767% | 3,317 | (475) | 2,842 | 7 | 2,848 |
| Cost Center Subtotal | 4,705 | 7.595% | 32,851 | (4,655) | 28,196 | 7 | 28,203 |
| 11000 BOS | 300 | 0.484% | 2,095 | (300) | 1,795 | 4 | 1,799 |
| 21100 DA | 850 | 1.372% | 5,935 | (850) | 5,085 | 12 | 5,097 |
| 21300 Child Supt Srvc | 1,600 | 2.583% | 11,172 | (1,600) | 9,572 | 23 | 9,594 |
| 22100 Prob Svcs | 3,795 | 6.126% | 26,498 | (3,795) | 22,703 | 53 | 22,756 |
| 22200 Prob Inst | 1,570 | 2.535% | 10,962 | (1,570) | 9,392 | 22 | 9,414 |
| 23000 Pub Defend | 750 | 1.211% | 5,237 | (750) | 4,487 | 11 | 4,497 |
| 25000 Court Ops | 200 | 0.323% | 1,396 | (150) | 1,246 | 3 | 1,249 |
| 31100 Fire | 850 | 1.372% | 5,935 | (850) | 5,085 | 12 | 5,097 |
| 32100 Sher-Coroner | 1,900 | 3.067% | 13,266 | (1,900) | 11,366 | 27 | 11,393 |
| 32200 Sher-Custody | 1,510 | 2.438% | 10,543 | (1,510) | 9,033 | 21 | 9,054 |
| 41100 PHD | 6,605 | 10.663% | 46,118 | (5,230) | 40,888 | 93 | 40,981 |
| 41212 PHD-EMS | 100 | 0.161% | 698 | (100) | 598 | 1 | 600 |
| 41400 PHD-HS | 25 | 0.040% | 175 | | 175 | | 175 |
| 41500 PHD-EHS | 125 | 0.202% | 873 | (125) | 748 | 2 | 750 |
| 41540 PHD-AS | 100 | 0.161% | 698 | (100) | 598 | 1 | 600 |
| 43000 ADMHS | 700 | 1.130% | 4,888 | (700) | 4,188 | 10 | 4,197 |
| 43100 ADMHS-MHSA | | | | | | | |
| 43200 ADMHS-ADP | 200 | 0.323% | 1,396 | (200) | 1,196 | 3 | 1,199 |
| 44000 Soc Svcs | 18,140 | 29.284% | 126,658 | (18,890) | 107,768 | 255 | 108,023 |
| 44001 IHSS | 1,350 | 2.179% | 9,426 | (1,350) | 8,076 | 19 | 8,095 |
| 51000 Ag Comm | 1,750 | 2.825% | 12,219 | (1,150) | 11,069 | 25 | 11,094 |
| 53100 P&D | 2,690 | 4.343% | 18,782 | (2,640) | 16,142 | 38 | 16,180 |
| 53460 990-RDA IV | | | | | | | |
| 53500 P&D-Energy | 100 | 0.161% | 698 | (100) | 598 | 1 | 600 |
| 53600 P&D-B&S | 1,600 | 2.583% | 11,172 | (1,700) | 9,472 | 23 | 9,494 |
| 53641 P&D-Oil | 100 | 0.161% | 698 | (50) | 648 | 1 | 650 |
| 54100 PW-Admin | 150 | 0.242% | 1,047 | (100) | 947 | 2 | 949 |
| 54210 PW-Roads | 1,420 | 2.292% | 9,915 | (1,420) | 8,495 | 20 | 8,515 |
| 54300 PW-Surveyor | 400 | 0.646% | 2,793 | (400) | 2,393 | 6 | 2,399 |
| 54410 PW-Flood | 150 | 0.242% | 1,047 | (150) | 897 | 2 | 899 |
| 54471 PW-Water | 150 | 0.242% | 1,047 | (150) | 897 | 2 | 899 |
| 54478 PW-Proj Clnwtr | 50 | 0.081% | 349 | (50) | 299 | 1 | 300 |
| 54500 PW-SWM | 455 | 0.735% | 3,177 | (455) | 2,722 | 6 | 2,728 |
| 54560 PW-Lag San | 200 | 0.323% | 1,396 | (200) | 1,196 | 3 | 1,199 |
| 55000 HCD | 450 | 0.726% | 3,142 | (450) | 2,692 | 6 | 2,698 |

County of Santa Barbara
OMB Circular A-87 Cost Allocation Plan
For Use in Fiscal Year 2009-2010
64000 Human Resources
Detail Allocation for 10 Employee University

| | Allocation Units (A) | Allocated Percent | Gross Allocated | Direct Billed | First Allocation | Second Allocation | Total Allocated |
|------------------------|-------------------------|----------------------|--------------------|------------------|---------------------|----------------------|--------------------|
| 62000 Clk-Rec-Assr | 3,525 | 5.691% | 24,612 | (3,525) | 21,087 | 50 | 21,137 |
| 63100 GS-Admin | 620 | 1.001% | 4,329 | (600) | 3,729 | 9 | 3,738 |
| 63420 GS-Work Comp | 50 | 0.081% | 349 | (50) | 299 | 1 | 300 |
| 63430 GS-Liability | | | | | | | |
| 63500 ITD-Comm | 300 | 0.484% | 2,095 | (300) | 1,795 | 4 | 1,799 |
| 63600 GS-Veh Ops | 50 | 0.081% | 349 | (50) | 299 | 1 | 300 |
| 63700 ITD-ITS | 350 | 0.565% | 2,444 | (350) | 2,094 | 5 | 2,099 |
| 63800 GS-Utilities | | | | | | | |
| 81000 SBC Retirement | | | | | | | |
| 87100 APCD | 360 | 0.581% | 2,514 | (510) | 2,004 | 5 | 2,009 |
| 90901 990 Prop 10 | 600 | 0.969% | 4,189 | (600) | 3,589 | 8 | 3,598 |
| 99000 Dept 990 | 200 | 0.323% | 1,396 | (150) | 1,246 | 3 | 1,249 |
| 99999 Other | 850 | 1.372% | 5,935 | (14,975) | (9,040) | 12 | (9,028) |
| Subtotal | 61,945 | 100.000% | 432,515 | (74,750) | 357,765 | 812 | 358,578 |
| Direct Billed | | | | 74,750 | 74,750 | | 74,750 |
| Total Allocated | 61,945 | 100.000% | 432,515 | | 432,515 | 812 | 433,328 |

Allocation Basis: Total course charges
Source: EU Database

County of Santa Barbara
OMB Circular A-87 Cost Allocation Plan
For Use in Fiscal Year 2009-2010
Allocation Summary for 64000 Human Resources

| | Total | Direct Identify | Human Resources-Countywide | Health Ins (not SI) | Dental Ins (not SI) | Dental Self Insurance |
|-----------------------|---------|-----------------|----------------------------|---------------------|---------------------|-----------------------|
| 11000 BOS | 16,416 | | 14,534 | 31 | 53 | |
| 12000 Cnty Exec | 44,879 | 25,549 | 14,366 | 31 | 97 | |
| 13000 Cnty Counsel | 70,277 | 35,907 | 30,893 | 61 | 127 | |
| 21100 DA | 116,114 | 18,632 | 91,757 | 194 | 435 | |
| 21300 Child Supt Srvc | 83,994 | 8,531 | 65,431 | 130 | 309 | |
| 22100 Prob Svcs | 268,897 | 49,293 | 195,599 | 316 | 934 | |
| 22200 Prob Inst | 154,372 | 18,383 | 125,887 | 173 | 514 | |
| 23000 Pub Defend | 72,813 | 18,482 | 49,490 | 100 | 244 | |
| 25000 Court Ops | 1,249 | | | | | |
| 31100 Fire | 220,130 | 33,350 | 180,490 | 343 | 851 | |
| 32100 Sher-Coroner | 434,355 | 131,686 | 289,142 | 601 | 1,532 | |
| 32200 Sher-Custody | 236,295 | 42,864 | 182,826 | 353 | 1,198 | |
| 32230 Inmate Welfare | 9,174 | | 9,161 | 14 | | |
| 41100 PHD | 593,023 | 213,377 | 336,529 | 627 | 1,508 | |
| 41212 PHD-EMS | 6,022 | | 5,401 | 7 | 15 | |
| 41400 PHD-HS | 2,017 | | 1,829 | 4 | 8 | |
| 41500 PHD-EHS | 19,979 | | 19,071 | 42 | 116 | |
| 41540 PHD-AS | 21,100 | | 20,321 | 37 | 141 | |
| 43000 ADMHS | 231,573 | 53,110 | 172,990 | 314 | 961 | |
| 43100 ADMHS-MHSA | 22,486 | | 22,340 | 30 | 116 | |
| 43200 ADMHS-ADP | 32,272 | 13,694 | 17,242 | 36 | 102 | |
| 44000 Soc Svcs | 630,115 | 95,536 | 422,860 | 892 | 2,803 | |
| 44001 IHSS | 13,751 | | 5,604 | 12 | 40 | |
| 51000 Ag Comm | 42,049 | 9,960 | 20,889 | 42 | 66 | |
| 52100 Land Maint | 105,748 | 15,090 | 82,670 | 98 | 292 | |
| 53100 P&D | 114,943 | 42,659 | 55,606 | 119 | 379 | |
| 53460 990-RDA IV | | | | | | |
| 53500 P&D-Energy | 9,685 | 3,456 | 5,574 | 13 | 42 | |
| 53600 P&D-B&S | 33,797 | | 24,072 | 52 | 179 | |
| 53641 P&D-Oil | 1,947 | | 1,272 | 3 | 22 | |
| 54100 PW-Admin | 39,233 | 35,471 | 2,746 | 22 | 45 | |
| 54210 PW-Roads | 105,121 | 8,728 | 87,018 | 190 | 671 | |
| 54300 PW-Surveyor | 44,780 | 29,340 | 12,892 | 26 | 123 | |
| 54410 PW-Flood | 24,499 | (16) | 23,419 | 52 | 145 | |
| 54471 PW-Water | 5,259 | | 4,307 | 10 | 42 | |
| 54478 PW-Proj Clnwtr | 300 | | | | | |
| 54500 PW-SWM | 72,745 | 10,675 | 58,917 | 117 | 309 | |
| 54560 PW-Lag San | 15,938 | 5,092 | 9,591 | 22 | 33 | |
| 55000 HCD | 9,274 | 3 | 6,528 | 11 | 34 | |
| 61000 Aud-Cont | 73,334 | 25,490 | 41,547 | 72 | 242 | |
| 62000 Clk-Rec-Assr | 123,487 | 20,761 | 81,087 | 157 | 344 | |
| 63100 GS-Admin | 40,066 | 23,049 | 13,212 | 27 | 41 | |
| 63200 GS-Purchasing | 7,575 | | 7,541 | 12 | 22 | |

County of Santa Barbara
OMB Circular A-87 Cost Allocation Plan
For Use in Fiscal Year 2009-2010
Allocation Summary for 64000 Human Resources

| | Unemployment Self Ins | Employee University |
|-----------------------|--------------------------|------------------------|
| 11000 BOS | | 1,799 |
| 12000 Cnty Exec | | 4,836 |
| 13000 Cnty Counsel | | 3,290 |
| 21100 DA | | 5,097 |
| 21300 Child Supt Srvc | | 9,594 |
| 22100 Prob Svcs | | 22,756 |
| 22200 Prob Inst | | 9,414 |
| 23000 Pub Defend | | 4,497 |
| 25000 Court Ops | | 1,249 |
| 31100 Fire | | 5,097 |
| 32100 Sher-Coroner | | 11,393 |
| 32200 Sher-Custody | | 9,054 |
| 32230 Inmate Welfare | | |
| 41100 PHD | | 40,981 |
| 41212 PHD-EMS | | 600 |
| 41400 PHD-HS | | 175 |
| 41500 PHD-EHS | | 750 |
| 41540 PHD-AS | | 600 |
| 43000 ADMHS | | 4,197 |
| 43100 ADMHS-MHSA | | |
| 43200 ADMHS-ADP | | 1,199 |
| 44000 Soc Svcs | | 108,023 |
| 44001 IHSS | | 8,095 |
| 51000 Ag Comm | | 11,094 |
| 52100 Land Maint | | 7,597 |
| 53100 P&D | | 16,180 |
| 53460 990-RDA IV | | |
| 53500 P&D-Energy | | 600 |
| 53600 P&D-B&S | | 9,494 |
| 53641 P&D-Oil | | 650 |
| 54100 PW-Admin | | 949 |
| 54210 PW-Roads | | 8,515 |
| 54300 PW-Surveyor | | 2,399 |
| 54410 PW-Flood | | 899 |
| 54471 PW-Water | | 899 |
| 54478 PW-Proj Clnwtr | | 300 |
| 54500 PW-SWM | | 2,728 |
| 54560 PW-Lag San | | 1,199 |
| 55000 HCD | | 2,698 |
| 61000 Aud-Cont | | 5,982 |
| 62000 Clk-Rec-Assr | | 21,137 |
| 63100 GS-Admin | | 3,738 |
| 63200 GS-Purchasing | | |

County of Santa Barbara
OMB Circular A-87 Cost Allocation Plan
For Use in Fiscal Year 2009-2010
Allocation Summary for 64000 Human Resources

| | Total | Direct Identify | Human Resources-Countywide | Health Ins (not SI) | Dental Ins (not SI) | Dental Self Insurance |
|------------------------|------------------|------------------|----------------------------|---------------------|---------------------|-----------------------|
| 63300 GS-Fac Svcs | 35,826 | | 31,887 | 65 | 225 | |
| 63420 GS-Work Comp | 8,524 | | 8,149 | 20 | 55 | |
| 63430 GS-Liability | 1,862 | | 1,847 | 3 | 11 | |
| 63500 ITD-Comm | 8,216 | | 6,358 | 14 | 44 | |
| 63600 GS-Veh Ops | 11,774 | | 11,378 | 26 | 70 | |
| 63700 ITD-ITS | 26,984 | | 24,730 | 41 | 114 | |
| 63800 GS-Utilities | 147 | | 147 | | | |
| 64332 HR-Unemp SI | 747 | | | | | |
| 64333 HR-Dent SI | 982 | | | | | 982 |
| 65000 Treasurer | 42,983 | 8,620 | 31,272 | 68 | 175 | |
| 81000 SBC Retirement | 4,282 | 4,181 | | 23 | 78 | |
| 87100 APCD | 2,009 | | | | | |
| 90901 990 Prop 10 | 13,278 | | 9,613 | 22 | 46 | |
| 99000 Dept 990 | 31,090 | 18,116 | 11,660 | 21 | 44 | |
| 99999 Other | (9,026) | | | 1 | 1 | |
| DirectBilled | 154,066 | | 79,316 | | | |
| Total Allocated | <u>4,504,827</u> | <u>1,019,069</u> | <u>3,029,007</u> | <u>5,696</u> | <u>15,999</u> | <u>982</u> |

County of Santa Barbara
OMB Circular A-87 Cost Allocation Plan
For Use in Fiscal Year 2009-2010
Allocation Summary for 64000 Human Resources

| | Unemployment Self Ins | Employee University | | | | |
|------------------------|--------------------------|------------------------|--|--|--|--|
| 63300 GS-Fac Svcs | | 3,649 | | | | |
| 63420 GS-Work Comp | | 300 | | | | |
| 63430 GS-Liability | | | | | | |
| 63500 ITD-Comm | | 1,799 | | | | |
| 63600 GS-Veh Ops | | 300 | | | | |
| 63700 ITD-ITS | | 2,099 | | | | |
| 63800 GS-Utilities | | | | | | |
| 64332 HR-Unemp SI | 747 | | | | | |
| 64333 HR-Dent SI | | | | | | |
| 65000 Treasurer | | 2,848 | | | | |
| 81000 SBC Retirement | | | | | | |
| 87100 APCD | | 2,009 | | | | |
| 90901 990 Prop 10 | | 3,598 | | | | |
| 99000 Dept 990 | | 1,249 | | | | |
| 99999 Other | | (9,028) | | | | |
| DirectBilled | | 74,750 | | | | |
| Total Allocated | <u>747</u> | <u>433,328</u> | | | | |

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Santa Barbara County
County-wide Cost Allocation Plan

TREASURER
ALLOCATION DETAIL



County of Santa Barbara
OMB Circular A-87 Cost Allocation Plan For Use in Fiscal Year 2009-2010

Schedule 10.100

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). This department's expenditures also include bank activity charges.

Intrafund billings and revenues received for allowable functions offset grantee allocations. Revenues from refunds or reimbursements offset functional expenditures.

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

Central Collections: The Treasurer provides collection services for various departments and functions including Probation, Social Services, Public Health, Fire Department, Public Works, General Services, District Attorney, Public Defender, Sheriff, juvenile services, contracts and leases. The department accumulates the time spent on collections in its CUBS system; this accumulation provides the basis for allocating these costs.

Bank Activity Charges: These charges are allowable for plan purposes and are allocated based on the number of warrants, ACHs, and wire transfers per the costs of each transaction type, plus a pro-rata share of the overall activity charges. The following table details the allocation of bank activity charges to allowable functions:

| | | |
|------------------------------|----------------|-------------------|
| <u>Auditor</u> | | |
| Accounts Payable Claims | \$ 48,544 | |
| Payroll | <u>8,563</u> | |
| Total Allocated to Auditor | | \$ 57,107 |
| <u>Treasurer</u> | | |
| Central Collections | \$ 3,792 | |
| Bank Activity Charges | <u>320,660</u> | |
| Total Allocated to Treasurer | | <u>\$ 324,452</u> |
| Total Allocated to Functions | | <u>\$ 381,559</u> |

Deferred Compensation: The Treasurer's department oversees the deferred compensation program for all eligible County employees and is the liaison between Great-West and the County. Activities related to this program include the review and related approval or denial of the purchase of service credits, additional retirement credit, incoming transfers, death benefit claims, mortgage loans, three year catch-up enrollment and vacation pay out at retirement. The costs for the proper and efficient daily administration of the three plans under contract with Great-West (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.

County of Santa Barbara
OMB Circular A-87 Cost Allocation Plan
For Use in Fiscal Year 2009-2010
Costs to be allocated for 65000 Treasurer

| | First Allocation | Second Allocation | Total |
|--|---------------------|----------------------|-----------|
| <u>Departmental Expenditures:</u> | | | |
| Salaries and Benefits | 4,450,163 | | 4,450,163 |
| Services and Supplies | 1,352,917 | | 1,352,917 |
| Operating Transfers | 7,121 | | 7,121 |
| Intrafund Trfs(+) | 39,042 | | 39,042 |
| Total Departmental Expenditures | 5,849,243 | 0 | 5,849,243 |
| <u>Deductions:</u> | | | |
| N/A: Operating Transfers | (7,121) | | (7,121) |
| Total Deductions | (7,121) | 0 | (7,121) |
| <u>Allocated Additions:</u> | | | |
| 00001 Eq Use Allow | 6,150 | | 6,150 |
| 00002 Str Use Allow | 19,819 | | 19,819 |
| 12000 Cnty Exec | 31,731 | 2,584 | 34,315 |
| 13000 Cnty Counsel | 144,300 | 6,466 | 150,766 |
| 52100 Land Maint | 5,006 | 181 | 5,187 |
| 61000 Aud-Cont | 61,268 | 2,790 | 64,058 |
| 63200 GS-Purchasing | 6,398 | 597 | 6,995 |
| 63300 GS-Fac Svcs | 302,186 | 1,939 | 304,125 |
| 64000 Human Resources | 42,871 | 112 | 42,983 |
| Total Allocated Additions | 619,727 | 14,670 | 634,397 |
| <u>Cost Adjustments:</u> | | | |
| Bank Charges | (57,107) | | (57,107) |
| Collection fees on delinquent accts | (680) | | (680) |
| Total Cost Adjustments | (57,787) | 0 | (57,787) |
| Total to be Allocated | 6,404,063 | 14,670 | 6,418,733 |

County of Santa Barbara
OMB Circular A-87 Cost Allocation Plan
For Use in Fiscal Year 2009-2010
Functional Costs for 65000 Treasurer

| | Total | General & Admin | Central Collections | Bank Charges | Deferred Compensation | General Government |
|-------------------------------------|------------------|--------------------|------------------------|----------------|--------------------------|-----------------------|
| <u>Departmental Expenditures:</u> | | | | | | |
| Salaries and Benefits | 4,450,163 | 1,129,852 | 591,568 | | 37,562 | 2,691,181 |
| Services and Supplies | 1,352,917 | 257,515 | 99,138 | | 31,621 | 964,642 |
| Operating Transfers | 7,121 | | | | | 7,121 |
| Intrafund Trfs(+) | 39,042 | 1,047 | | | | 37,995 |
| Total Expenditures | 5,849,243 | 1,388,415 | 690,706 | | 69,183 | 3,700,939 |
| <u>Cost Adjustments:</u> | | | | | | |
| Deductions | (7,121) | | | | | (7,121) |
| Collection fees on delinquent | (680) | | (680) | | | |
| Bank Charges | (57,107) | | 3,792 | 320,660 | | (381,559) |
| Total Functional Costs | 5,784,336 | 1,388,415 | 693,819 | 320,660 | 69,183 | 3,312,259 |
| <u>First Addition/Reallocation</u> | | | | | | |
| First Addition-Cnty Counsel L | 144,300 | 20,967 | | | | 123,332 |
| First Addition-Others | 475,427 | 475,427 | | | | |
| First Admin Reallocation | | (1,884,809) | 335,810 | | 21,322 | 1,527,677 |
| Total First Allocation | 6,404,063 | | 1,029,629 | 320,660 | 90,506 | 4,963,269 |
| <u>Second Addition/Reallocation</u> | | | | | | |
| Second Addition-Cnty Couse | 6,466 | 940 | | | | 5,526 |
| Second Addition-Others | 8,204 | 8,204 | | | | |
| Second Admin Reallocation | | (9,144) | 1,629 | | 103 | 7,411 |
| Total Allocated | 6,418,733 | | 1,031,258 | 320,660 | 90,609 | 4,976,206 |

County of Santa Barbara
OMB Circular A-87 Cost Allocation Plan
For Use in Fiscal Year 2009-2010
65000 Treasurer
Detail Allocation for 03 Central Collections

| | Allocation Units (A) | Allocated Percent | Gross Allocated | Direct Billed | First Allocation | Second Allocation | Total Allocated |
|------------------------|-------------------------|----------------------|--------------------|------------------|---------------------|----------------------|--------------------|
| 21100 DA | 34,731 | 0.164% | 1,689 | | 1,689 | 3 | 1,692 |
| 22100 Prob Svcs | 12,117,515 | 57.236% | 589,314 | | 589,314 | 932 | 590,247 |
| 23000 Pub Defend | 3,166,050 | 14.954% | 153,975 | | 153,975 | 244 | 154,219 |
| 31100 Fire | 33,594 | 0.159% | 1,634 | | 1,634 | 3 | 1,636 |
| 32200 Sher-Custody | 15,118 | 0.071% | 735 | | 735 | 1 | 736 |
| 41100 PHD | 3,240,509 | 15.306% | 157,596 | | 157,596 | 249 | 157,846 |
| 44000 Soc Svcs | 2,542,114 | 12.007% | 123,631 | | 123,631 | 196 | 123,827 |
| 53100 P&D | 16,833 | 0.080% | 819 | | 819 | 1 | 820 |
| 54500 PW-SWM | 3,774 | 0.018% | 184 | | 184 | | 184 |
| 63600 GS-Veh Ops | 114 | 0.001% | 6 | | 6 | | 6 |
| 81000 SBC Retirement | 938 | 0.004% | 46 | | 46 | | 46 |
| 99999 Other | | | | | | | |
| Subtotal | 21,171,290 | 100.000% | 1,029,629 | | 1,029,629 | 1,629 | 1,031,258 |
| Direct Billed | | | | | | | |
| Total Allocated | 21,171,290 | 100.000% | 1,029,629 | | 1,029,629 | 1,629 | 1,031,258 |

Allocation Basis: Seconds logged per client & dollars collected
Source: Treasurer CUBS System

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County of Santa Barbara
OMB Circular A-87 Cost Allocation Plan
For Use in Fiscal Year 2009-2010
65000 Treasurer
Detail Allocation for 05 Bank Charges

| | Allocation Units (A) | Allocated Percent | Gross Allocated | Direct Billed | First Allocation | Second Allocation | Total Allocated |
|-----------------------------|-------------------------|----------------------|--------------------|------------------|---------------------|----------------------|--------------------|
| 12000 Cnty Exec | 659 | 0.206% | 660 | | 660 | | 660 |
| 13000 Cnty Counsel | 418 | 0.131% | 419 | | 419 | | 419 |
| 52100 Land Maint | 2,116 | 0.662% | 2,121 | | 2,121 | | 2,121 |
| 61000 Aud-Cont | 514 | 0.161% | 516 | | 516 | | 516 |
| 63200 GS-Purchasing | 104 | 0.032% | 104 | | 104 | | 104 |
| 63300 GS-Fac Svcs | 4,080 | 1.276% | 4,090 | | 4,090 | | 4,090 |
| 64000 Human Resource | 725 | 0.227% | 726 | | 726 | | 726 |
| Cost Center Subtotal | 8,615 | 2.693% | 8,637 | | 8,637 | | 8,637 |
| 11000 BOS | 382 | 0.119% | 383 | | 383 | | 383 |
| 21100 DA | 1,265 | 0.395% | 1,268 | | 1,268 | | 1,268 |
| 21300 Child Supt Srvc | 587 | 0.184% | 589 | | 589 | | 589 |
| 22100 Prob Svcs | 3,645 | 1.139% | 3,654 | | 3,654 | | 3,654 |
| 22200 Prob Inst | 2,843 | 0.889% | 2,850 | | 2,850 | | 2,850 |
| 23000 Pub Defend | 644 | 0.201% | 646 | | 646 | | 646 |
| 25001 Grand Jury | 507 | 0.158% | 508 | | 508 | | 508 |
| 25002 Ct 0069 Svcs | 92 | 0.029% | 92 | | 92 | | 92 |
| 31100 Fire | 2,554 | 0.798% | 2,560 | | 2,560 | | 2,560 |
| 32100 Sher-Coroner | 5,157 | 1.612% | 5,169 | | 5,169 | | 5,169 |
| 32200 Sher-Custody | 2,635 | 0.824% | 2,642 | | 2,642 | | 2,642 |
| 32230 Inmate Welfare | 209 | 0.065% | 210 | | 210 | | 210 |
| 41100 PHD | 13,415 | 4.194% | 13,448 | | 13,448 | | 13,448 |
| 41201 PHD-CHIP | 8 | 0.003% | 8 | | 8 | | 8 |
| 41212 PHD-EMS | 343 | 0.107% | 344 | | 344 | | 344 |
| 41400 PHD-HS | 392 | 0.122% | 393 | | 393 | | 393 |
| 41500 PHD-EHS | 339 | 0.106% | 340 | | 340 | | 340 |
| 41540 PHD-AS | 903 | 0.282% | 905 | | 905 | | 905 |
| 41814 PHD-TSAC | 31 | 0.010% | 31 | | 31 | | 31 |
| 43000 ADMHS | 5,892 | 1.842% | 5,906 | | 5,906 | | 5,906 |
| 43100 ADMHS-MHSA | 627 | 0.196% | 629 | | 629 | | 629 |
| 43200 ADMHS-ADP | 1,662 | 0.519% | 1,666 | | 1,666 | | 1,666 |
| 44000 Soc Svcs | 24,486 | 7.655% | 24,546 | | 24,546 | | 24,546 |
| 44001 IHSS | 136 | 0.043% | 136 | | 136 | | 136 |
| 51000 Ag Comm | 809 | 0.253% | 811 | | 811 | | 811 |
| 53100 P&D | 2,098 | 0.656% | 2,103 | | 2,103 | | 2,103 |
| 53460 990-RDA IV | 140 | 0.044% | 141 | | 141 | | 141 |
| 53500 P&D-Energy | 329 | 0.103% | 330 | | 330 | | 330 |
| 53600 P&D-B&S | 429 | 0.134% | 430 | | 430 | | 430 |
| 53641 P&D-Oil | 74 | 0.023% | 75 | | 75 | | 75 |
| 54100 PW-Admin | 373 | 0.117% | 374 | | 374 | | 374 |
| 54210 PW-Roads | 3,015 | 0.943% | 3,023 | | 3,023 | | 3,023 |
| 54221 GS-Airports | 17 | 0.005% | 17 | | 17 | | 17 |
| 54300 PW-Surveyor | 246 | 0.077% | 247 | | 247 | | 247 |

County of Santa Barbara
OMB Circular A-87 Cost Allocation Plan
For Use in Fiscal Year 2009-2010
65000 Treasurer
Detail Allocation for 05 Bank Charges

| | Allocation Units (A) | Allocated Percent | Gross Allocated | Direct Billed | First Allocation | Second Allocation | Total Allocated |
|------------------------|-------------------------|----------------------|--------------------|------------------|---------------------|----------------------|--------------------|
| 54410 PW-Flood | 1,141 | 0.357% | 1,144 | | 1,144 | | 1,144 |
| 54471 PW-Water | 184 | 0.058% | 185 | | 185 | | 185 |
| 54478 PW-Proj Clnwtr | 63 | 0.020% | 63 | | 63 | | 63 |
| 54500 PW-SWM | 2,868 | 0.897% | 2,875 | | 2,875 | | 2,875 |
| 54560 PW-Lag San | 744 | 0.233% | 746 | | 746 | | 746 |
| 55000 HCD | 618 | 0.193% | 619 | | 619 | | 619 |
| 55200 HCD-AH | 127 | 0.040% | 127 | | 127 | | 127 |
| 55300 HCD-Home Pro | 22 | 0.007% | 22 | | 22 | | 22 |
| 62000 Clk-Rec-Assr | 3,298 | 1.031% | 3,307 | | 3,307 | | 3,307 |
| 63100 GS-Admin | 417 | 0.130% | 418 | | 418 | | 418 |
| 63410 GS-Med Mal | 3 | 0.001% | 3 | | 3 | | 3 |
| 63420 GS-Work Comp | 16,567 | 5.179% | 16,607 | | 16,607 | | 16,607 |
| 63430 GS-Liability | 128 | 0.040% | 128 | | 128 | | 128 |
| 63500 ITD-Comm | 444 | 0.139% | 445 | | 445 | | 445 |
| 63600 GS-Veh Ops | 1,508 | 0.471% | 1,511 | | 1,511 | | 1,511 |
| 63700 ITD-ITS | 951 | 0.297% | 953 | | 953 | | 953 |
| 63800 GS-Utilities | 5,646 | 1.765% | 5,660 | | 5,660 | | 5,660 |
| 64333 HR-Dent SI | 6,191 | 1.935% | 6,206 | | 6,206 | | 6,206 |
| 80100 Law Library | 564 | 0.176% | 565 | | 565 | | 565 |
| 81000 SBC Retirement | 2,606 | 0.815% | 2,612 | | 2,612 | | 2,612 |
| 81500 LAFCO | 323 | 0.101% | 324 | | 324 | | 324 |
| 83270 Goleta Cem Dist | 142 | 0.045% | 143 | | 143 | | 143 |
| 83290 Lompoc Cem Di | 126 | 0.039% | 126 | | 126 | | 126 |
| 83630 CSFPD | 779 | 0.244% | 781 | | 781 | | 781 |
| 84160 MVMD | 617 | 0.193% | 619 | | 619 | | 619 |
| 84400 CVRD | 328 | 0.103% | 329 | | 329 | | 329 |
| 85100 IVRPD | 564 | 0.176% | 565 | | 565 | | 565 |
| 86100 SBCAG | 1,380 | 0.431% | 1,384 | | 1,384 | | 1,384 |
| 87100 APCD | 1,343 | 0.420% | 1,346 | | 1,346 | | 1,346 |
| 90901 990 Prop 10 | 1,076 | 0.337% | 1,079 | | 1,079 | | 1,079 |
| 99000 Dept 990 | 753 | 0.235% | 755 | | 755 | | 755 |
| 99999 Other | 183,455 | 57.352% | 183,904 | | 183,904 | | 183,904 |
| Subtotal | 319,877 | 100.000% | 320,660 | | 320,660 | | 320,660 |
| Direct Billed | | | | | | | |
| Total Allocated | 319,877 | 100.000% | 320,660 | | 320,660 | | 320,660 |

Allocation Basis: Activity charges per quantity of transactions
Source: FIN Expenditure Ledger

County of Santa Barbara
OMB Circular A-87 Cost Allocation Plan
For Use in Fiscal Year 2009-2010
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 | 17 | 0.791% | 716 | | 716 | | 716 |
| 13000 Cnty Counsel | 24 | 1.120% | 1,013 | | 1,013 | | 1,013 |
| 52100 Land Maint | 47 | 2.230% | 2,018 | | 2,018 | | 2,018 |
| 61000 Aud-Cont | 29 | 1.358% | 1,229 | | 1,229 | | 1,229 |
| 63200 GS-Purchasing | 5 | 0.233% | 211 | | 211 | | 211 |
| 63300 GS-Fac Svcs | 26 | 1.246% | 1,128 | | 1,128 | | 1,128 |
| 64000 Human Resource | 16 | 0.769% | 696 | | 696 | | 696 |
| Cost Center Subtotal | 164 | 7.746% | 7,010 | | 7,010 | | 7,010 |
| 11000 BOS | 9 | 0.448% | 405 | | 405 | 1 | 406 |
| 21100 DA | 75 | 3.552% | 3,215 | | 3,215 | 4 | 3,219 |
| 21300 Child Supt Srvc | 58 | 2.747% | 2,486 | | 2,486 | 3 | 2,489 |
| 22100 Prob Svcs | 172 | 8.112% | 7,341 | | 7,341 | 9 | 7,351 |
| 22200 Prob Inst | 58 | 2.750% | 2,489 | | 2,489 | 3 | 2,492 |
| 23000 Pub Defend | 33 | 1.554% | 1,406 | | 1,406 | 2 | 1,408 |
| 31100 Fire | 157 | 7.387% | 6,685 | | 6,685 | 8 | 6,694 |
| 32100 Sher-Coroner | 202 | 9.552% | 8,645 | | 8,645 | 11 | 8,656 |
| 32200 Sher-Custody | 130 | 6.140% | 5,557 | | 5,557 | 7 | 5,564 |
| 32230 Inmate Welfare | 6 | 0.281% | 254 | | 254 | | 254 |
| 41100 PHD | 229 | 10.816% | 9,789 | | 9,789 | 12 | 9,801 |
| 41212 PHD-EMS | 6 | 0.278% | 252 | | 252 | | 252 |
| 41400 PHD-HS | 1 | 0.054% | 48 | | 48 | | 49 |
| 41500 PHD-EHS | 18 | 0.872% | 790 | | 790 | 1 | 791 |
| 41540 PHD-AS | 9 | 0.427% | 386 | | 386 | | 387 |
| 43000 ADMHS | 107 | 5.041% | 4,563 | | 4,563 | 6 | 4,568 |
| 43100 ADMHS-MHSA | 7 | 0.325% | 294 | | 294 | | 294 |
| 43200 ADMHS-ADP | 8 | 0.392% | 355 | | 355 | | 356 |
| 44000 Soc Svcs | 291 | 13.707% | 12,406 | | 12,406 | 15 | 12,421 |
| 44001 IHSS | 3 | 0.163% | 147 | | 147 | | 148 |
| 51000 Ag Comm | 13 | 0.631% | 571 | | 571 | 1 | 572 |
| 53100 P&D | 40 | 1.867% | 1,689 | | 1,689 | 2 | 1,691 |
| 53500 P&D-Energy | 7 | 0.316% | 286 | | 286 | | 286 |
| 53600 P&D-B&S | 23 | 1.063% | 962 | | 962 | 1 | 963 |
| 54100 PW-Admin | 12 | 0.565% | 512 | | 512 | 1 | 512 |
| 54210 PW-Roads | 63 | 2.961% | 2,680 | | 2,680 | 3 | 2,683 |
| 54300 PW-Surveyor | 6 | 0.296% | 268 | | 268 | | 268 |
| 54410 PW-Flood | 23 | 1.062% | 961 | | 961 | 1 | 962 |
| 54471 PW-Water | 4 | 0.205% | 186 | | 186 | | 186 |
| 54500 PW-SWM | 27 | 1.261% | 1,141 | | 1,141 | 1 | 1,143 |
| 54560 PW-Lag San | 8 | 0.376% | 340 | | 340 | | 340 |
| 55000 HCD | 5 | 0.236% | 214 | | 214 | | 214 |
| 62000 Clk-Rec-Assr | 65 | 3.055% | 2,765 | | 2,765 | 3 | 2,769 |
| 63100 GS-Admin | 15 | 0.689% | 624 | | 624 | 1 | 625 |

County of Santa Barbara
OMB Circular A-87 Cost Allocation Plan
For Use in Fiscal Year 2009-2010
65000 Treasurer

Detail Allocation for 07 Deferred Compensation

| | Allocation Units (A) | Allocated Percent | Gross Allocated | Direct Billed | First Allocation | Second Allocation | Total Allocated |
|------------------------|-------------------------|----------------------|--------------------|------------------|---------------------|----------------------|--------------------|
| 63420 GS-Work Comp | 7 | 0.342% | 310 | | 310 | | 310 |
| 63430 GS-Liability | 1 | 0.047% | 43 | | 43 | | 43 |
| 63500 ITD-Comm | 4 | 0.187% | 169 | | 169 | | 169 |
| 63600 GS-Veh Ops | 10 | 0.483% | 437 | | 437 | 1 | 438 |
| 63700 ITD-ITS | 16 | 0.734% | 665 | | 665 | 1 | 665 |
| 81000 SBC Retirement | 11 | 0.535% | 484 | | 484 | 1 | 485 |
| 84160 MVMD | 0 | 0.007% | 7 | | 7 | | 7 |
| 90901 990 Prop 10 | 7 | 0.329% | 298 | | 298 | | 298 |
| 99000 Dept 990 | 8 | 0.395% | 357 | | 357 | | 358 |
| 99999 Other | 0 | 0.015% | 14 | | 14 | | 14 |
| Subtotal | 2,119 | 100.000% | 90,506 | | 90,506 | 103 | 90,609 |
| Direct Billed | | | | | | | |
| Total Allocated | 2,119 | 100.000% | 90,506 | | 90,506 | 103 | 90,609 |

Allocation Basis: Average number of contributing employees

Source: Pay+ Payroll System

County of Santa Barbara
OMB Circular A-87 Cost Allocation Plan
For Use in Fiscal Year 2009-2010
Allocation Summary for 65000 Treasurer

| | Total | Central Collections | Bank Charges | Deferred Compensation |
|-----------------------|---------|------------------------|--------------|--------------------------|
| 11000 BOS | 789 | | 383 | 406 |
| 12000 Cnty Exec | 1,376 | | 660 | 716 |
| 13000 Cnty Counsel | 1,432 | | 419 | 1,013 |
| 21100 DA | 6,178 | 1,692 | 1,268 | 3,219 |
| 21300 Child Supt Srvc | 3,078 | | 589 | 2,489 |
| 22100 Prob Svcs | 601,251 | 590,247 | 3,654 | 7,351 |
| 22200 Prob Inst | 5,342 | | 2,850 | 2,492 |
| 23000 Pub Defend | 156,273 | 154,219 | 646 | 1,408 |
| 25001 Grand Jury | 508 | | 508 | |
| 25002 Ct 0069 Svcs | 92 | | 92 | |
| 31100 Fire | 10,890 | 1,636 | 2,560 | 6,694 |
| 32100 Sher-Coroner | 13,825 | | 5,169 | 8,656 |
| 32200 Sher-Custody | 8,942 | 736 | 2,642 | 5,564 |
| 32230 Inmate Welfare | 464 | | 210 | 254 |
| 41100 PHD | 181,095 | 157,846 | 13,448 | 9,801 |
| 41201 PHD-CHIP | 8 | | 8 | |
| 41212 PHD-EMS | 596 | | 344 | 252 |
| 41400 PHD-HS | 441 | | 393 | 49 |
| 41500 PHD-EHS | 1,131 | | 340 | 791 |
| 41540 PHD-AS | 1,291 | | 905 | 387 |
| 41814 PHD-TSAC | 31 | | 31 | |
| 43000 ADMHS | 10,475 | | 5,906 | 4,568 |
| 43100 ADMHS-MHSA | 923 | | 629 | 294 |
| 43200 ADMHS-ADP | 2,021 | | 1,666 | 356 |
| 44000 Soc Svcs | 160,794 | 123,827 | 24,546 | 12,421 |
| 44001 IHSS | 284 | | 136 | 148 |
| 51000 Ag Comm | 1,383 | | 811 | 572 |
| 52100 Land Maint | 4,140 | | 2,121 | 2,018 |
| 53100 P&D | 4,615 | 820 | 2,103 | 1,691 |
| 53460 990-RDA IV | 141 | | 141 | |
| 53500 P&D-Energy | 616 | | 330 | 286 |
| 53600 P&D-B&S | 1,394 | | 430 | 963 |
| 53641 P&D-Oil | 75 | | 75 | |
| 54100 PW-Admin | 886 | | 374 | 512 |
| 54210 PW-Roads | 5,706 | | 3,023 | 2,683 |
| 54221 GS-Airports | 17 | | 17 | |
| 54300 PW-Surveyor | 515 | | 247 | 268 |
| 54410 PW-Flood | 2,106 | | 1,144 | 962 |
| 54471 PW-Water | 371 | | 185 | 186 |
| 54478 PW-Proj Clnwtr | 63 | | 63 | |
| 54500 PW-SWM | 4,201 | 184 | 2,875 | 1,143 |
| 54560 PW-Lag San | 1,087 | | 746 | 340 |
| 55000 HCD | 833 | | 619 | 214 |

County of Santa Barbara
OMB Circular A-87 Cost Allocation Plan
For Use in Fiscal Year 2009-2010
Allocation Summary for 65000 Treasurer

| | Total | Central Collections | Bank Charges | Deferred Compensation | | |
|------------------------|------------------|------------------------|----------------|--------------------------|--|--|
| 55200 HCD-AH | 127 | | 127 | | | |
| 55300 HCD-Home Prog | 22 | | 22 | | | |
| 61000 Aud-Cont | 1,744 | | 516 | 1,229 | | |
| 62000 Clk-Rec-Assr | 6,075 | | 3,307 | 2,769 | | |
| 63100 GS-Admin | 1,042 | | 418 | 625 | | |
| 63200 GS-Purchasing | 315 | | 104 | 211 | | |
| 63300 GS-Fac Svcs | 5,218 | | 4,090 | 1,128 | | |
| 63410 GS-Med Mal | 3 | | 3 | | | |
| 63420 GS-Work Comp | 16,918 | | 16,607 | 310 | | |
| 63430 GS-Liability | 171 | | 128 | 43 | | |
| 63500 ITD-Comm | 614 | | 445 | 169 | | |
| 63600 GS-Veh Ops | 1,955 | 6 | 1,511 | 438 | | |
| 63700 ITD-ITS | 1,618 | | 953 | 665 | | |
| 63800 GS-Utilities | 5,660 | | 5,660 | | | |
| 64000 Human Resources | 1,422 | | 726 | 696 | | |
| 64333 HR-Dent SI | 6,206 | | 6,206 | | | |
| 80100 Law Library | 565 | | 565 | | | |
| 81000 SBC Retirement | 3,142 | 46 | 2,612 | 485 | | |
| 81500 LAFCO | 324 | | 324 | | | |
| 83270 Goleta Cem Dist | 143 | | 143 | | | |
| 83290 Lompoc Cem Dist | 126 | | 126 | | | |
| 83630 CSFPD | 781 | | 781 | | | |
| 84160 MVMD | 626 | | 619 | 7 | | |
| 84400 CVRD | 329 | | 329 | | | |
| 85100 IVRPD | 565 | | 565 | | | |
| 86100 SBCAG | 1,384 | | 1,384 | | | |
| 87100 APCD | 1,346 | | 1,346 | | | |
| 90901 990 Prop 10 | 1,377 | | 1,079 | 298 | | |
| 99000 Dept 990 | 1,112 | | 755 | 358 | | |
| 99999 Other | 183,918 | | 183,904 | 14 | | |
| Total Allocated | <u>1,442,527</u> | <u>1,031,258</u> | <u>320,660</u> | <u>90,609</u> | | |

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Santa Barbara County
County-wide Cost Allocation Plan

SUPPLEMENTAL INFORMATION



County of Santa Barbara
OMB Circular A-87 Cost Allocation Plan for Use in Fiscal Year 2009-2010

Supplemental Information

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Santa Barbara County
County-wide Cost Allocation Plan
Supplemental Information

INTERNAL SERVICE FUNDS



County of Santa Barbara
OMB Circular A-87 Cost Allocation Plan For Use in Fiscal Year 2009-2010

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. FY 2009-2010 represents a transition year for how IT costs are allocated to County departments. 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 2007 Email system as captured by Exchange reporting tools over the course of the year. Allocation percentages were derived for email utilizing the number of mailboxes migrated from Exchange 2003 to Exchange 2007 during the upgrade process in October 2008.
- 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 five self-insurance funds. The Human Resources Department operates the Dental Self-Insurance and Unemployment Self-Insurance Plans. The General Services Department – Risk Management Subdivision operates the remaining three self-insurance funds: Workers' Compensation, County Liability and Medical Malpractice. The objective of these three 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 subdivision.

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.

County of Santa Barbara
OMB Circular A-87 Cost Allocation Plan For Use in Fiscal Year 2009-2010

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. Typically, the departmental rate is set for two years; however, due to a reduction in the 2006-07 claims expenses from anticipated levels and the resulting increase in the level of reserves, the rates for the 2007-08 year were substantially reduced to an average departmental rate of 0.050%. Based on continued lower than anticipated unemployment claims payments and sufficient reserve levels, this departmental rate for 2008-09 was adjusted to an average rate of 0.060% time payroll which is below the anticipated expense requirements of 0.175%. A department's rate will vary from the average, but will have a floor of 0.026% and a ceiling of 0.176%. This capping is done to smooth the premium fluctuations between each adjustment cycle.

Workers' Compensation Self-Insurance Fund

The County is permissibly self-insured up to \$500,000 per occurrence (effective July 1, 2004.) As a member of California State Association of Counties Excess Insurance Authority (CSAC-EIA), the County obtains excess workers' compensation insurance coverage for any loss exceeding \$500,000 up to \$50,000,000 for each occurrence for workers' compensation losses and \$5,000,000 for employers' liability losses. The fund allocates premiums to all departments. The fund bases 80% of the premium on a 5-year paid loss history and 20% of the premium on the loss exposure of the various departments based on their covered payrolls. Interest earned by the fund is considered in the determination of the required reserve. Total rates allocated are pro-rated to produce sufficient total revenue for payment of claims and maintenance of the reserve. 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 insures itself 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.

County of Santa Barbara
OMB Circular A-87 Cost Allocation Plan For Use in Fiscal Year 2009-2010

Internal Service Funds (continued)

Medical Malpractice

This fund provides for the payment of self-insured medical malpractice and general liability losses (which arise from the operations of Public Health and Alcohol, Drug and Mental Health Departments), excess insurance premiums for this purpose, claim investigation services, and legal fees. Premiums to the Public Health Department and Alcohol, Drug and Mental Health Department are 80% based on claims experience over the past 5 years and 20% based on risk exposure of the departments' payroll. The County insures itself to \$500,000 per occurrence. The County purchases additional excess medical malpractice coverage above the County's \$500,000 self-insured retention through a CSAC-EIA program. Board Resolution No. 92-202 established the Medical Malpractice Self-Insurance Fund on April 14, 1992.

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

County of Santa Barbara
OMB Circular A-87 Cost Allocation Plan For Use in Fiscal Year 2009-2010

Exhibit 1

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 and Medical Malpractice claims are administered by County staff. For Workers' Compensation, in May 2003 a third party administrator was contracted with for the claims administration of six departments. Superior Court claims occurring on or before December 31, 2000 are administered by County staff; claims from January 1, 2001 through June 30, 2003 were transferred to the Superior Court for claims administration on June 30, 2006 although these claims remain covered by County Excess Insurance. All Superior Court claims after June 30, 2003 are insured outside the County's self-insurance program.
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.

\$ 500,000 per occurrence

Workers' Compensation – The County is permissibly self-insured for workers' compensation, with a self-insured retention of \$500,000 per occurrence. Excess coverage is obtained through a pooling agreement with CSAC-EIA with a statutory limit per occurrence under the workers' compensation laws.

\$ 10,000 deductible

Property – As of June 30, 1999, the County has insured, on an all risk basis, its various buildings and personal property to a total value of \$490 million, including flood and earthquake. The policy has a \$10,000 deductible for all coverages except earthquake; the earthquake deductible is dependent on the loss.

\$ 500,000 per occurrence

Medical Malpractice – As of June 1, 1988, the County became self-insured with respect to all of its medical and mental health operations. The County has a self-insured retention of \$500,000. Excess insurance coverage is provided through a joint-powers agreement with CSAC-EIA.

\$ 25,000 deductible

Bond – The County purchases a Public Employee Faithful Performance Bond with a \$25,000 deductible.

\$ 5,000 deductible

Boiler and Machinery – The deductibles on the Boiler and Machinery policy is \$5,000 per loss.

\$ 25,000 deductible

Bond – The County purchases a Commercial Crime Policy for money and securities, depositor's forgery, and computer fraud with a \$25,000 deductible.

COUNTY OF SANTA BARBARA, CALIFORNIA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF NET ASSETS
AS OF June 30, 2008 (in thousands)

| | Information Technology Services | Vehicle Operations and Maintenance | Risk Management and Insurance | Communi- cations | Utilities | Total |
|--|---------------------------------------|---|--|---------------------|-------------|------------------|
| ASSETS | | | | | | |
| Current assets: | | | | | | |
| Cash and investments | \$ 3,992 | \$ 13,193 | \$ 37,612 | \$ 7,642 | \$ 246 | \$ 62,685 |
| Accounts receivable: | | | | | | |
| Use of money and property | 32 | 111 | 310 | 64 | -- | 517 |
| Charges for services | 9 | -- | 5 | 25 | -- | 39 |
| Other | -- | -- | 788 | -- | -- | 788 |
| Inventories | -- | 311 | -- | 102 | -- | 413 |
| Total current assets | <u>4,033</u> | <u>13,615</u> | <u>38,715</u> | <u>7,833</u> | <u>246</u> | <u>64,442</u> |
| Noncurrent assets: | | | | | | |
| Restricted cash and investments | -- | 10 | -- | -- | -- | 10 |
| Capital assets, net of accumulated depreciation (Note 6) | 1,987 | 15,580 | 29 | 2,527 | -- | 20,123 |
| Total noncurrent assets | <u>1,987</u> | <u>15,590</u> | <u>29</u> | <u>2,527</u> | <u>--</u> | <u>20,133</u> |
| Total assets | <u>6,020</u> | <u>29,205</u> | <u>38,744</u> | <u>10,360</u> | <u>246</u> | <u>84,575</u> |
| LIABILITIES | | | | | | |
| Current liabilities: | | | | | | |
| Accounts payable | 381 | 348 | 612 | 14 | 239 | 1,594 |
| Salaries and benefits payable | 155 | 66 | 65 | 43 | 5 | 334 |
| Capital lease obligations, current | 60 | -- | 2 | 1 | -- | 63 |
| Compensated absences, current | 248 | 112 | 99 | 75 | -- | 534 |
| Liability for self-insurance claims, current | -- | -- | 10,566 | -- | -- | 10,566 |
| Total current liabilities | <u>844</u> | <u>526</u> | <u>11,344</u> | <u>133</u> | <u>244</u> | <u>13,091</u> |
| Noncurrent liabilities: | | | | | | |
| Capital lease obligations | 128 | -- | 3 | 3 | -- | 134 |
| Compensated absences | 12 | 33 | 9 | 10 | 1 | 65 |
| Liability for self-insurance claims | -- | -- | 26,138 | -- | -- | 26,138 |
| OPEB obligation | 108 | 43 | 51 | 33 | -- | 235 |
| Total noncurrent liabilities | <u>248</u> | <u>76</u> | <u>26,201</u> | <u>46</u> | <u>1</u> | <u>26,572</u> |
| Total liabilities | <u>1,092</u> | <u>602</u> | <u>37,545</u> | <u>179</u> | <u>245</u> | <u>39,663</u> |
| NET ASSETS | | | | | | |
| Invested in capital assets, net of related debt | 1,798 | 15,579 | 24 | 2,523 | -- | 19,924 |
| Unrestricted | 3,130 | 13,024 | 1,175 | 7,658 | 1 | 24,988 |
| Total net assets | <u>\$ 4,928</u> | <u>\$ 28,603</u> | <u>\$ 1,199</u> | <u>\$ 10,181</u> | <u>\$ 1</u> | <u>\$ 44,912</u> |

The notes to the financial statements are an integral part of this statement.

COUNTY OF SANTA BARBARA, CALIFORNIA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS
FOR THE FISCAL YEAR ENDED June 30, 2008 (in thousands)

| | Information Technology Services | Vehicle Operations and Maintenance | Risk Management and Insurance | Communi- cations | Utilities | Total |
|---|---------------------------------------|---|--|---------------------|--------------|------------------|
| Operating revenues: | | | | | | |
| Charges for sales and services | \$ 7,020 | \$ 9,076 | \$ 25,943 | \$ 4,032 | \$ 5,521 | \$ 51,592 |
| Self-insurance recovery | -- | -- | 1,077 | -- | -- | 1,077 |
| Other operating revenues | -- | 107 | 154 | 121 | -- | 382 |
| Total operating revenues | <u>7,020</u> | <u>9,183</u> | <u>27,174</u> | <u>4,153</u> | <u>5,521</u> | <u>53,051</u> |
| Operating expenses: | | | | | | |
| Salaries and benefits | 3,605 | 1,499 | 1,609 | 1,065 | 31 | 7,809 |
| Services and supplies | 2,212 | 5,304 | 5,686 | 1,788 | 5,525 | 20,515 |
| Self-insurance claims | -- | -- | 18,339 | -- | -- | 18,339 |
| Contractual services | 67 | 65 | 258 | 423 | -- | 813 |
| Depreciation and amortization | 544 | 2,367 | 6 | 618 | -- | 3,535 |
| County overhead allocation | 327 | 99 | 333 | 74 | -- | 833 |
| Other charges | 333 | 22 | -- | -- | -- | 355 |
| Total operating expenses | <u>7,088</u> | <u>9,356</u> | <u>26,231</u> | <u>3,968</u> | <u>5,556</u> | <u>52,199</u> |
| Operating income (loss) | <u>(68)</u> | <u>(173)</u> | <u>943</u> | <u>185</u> | <u>(35)</u> | <u>852</u> |
| Non-operating revenues (expenses): | | | | | | |
| Use of money and property | 199 | 582 | 1,552 | 331 | 1 | 2,665 |
| Interest expense | (9) | -- | -- | -- | -- | (9) |
| Gain (loss) on sale of capital assets | 8 | (18) | -- | -- | -- | (10) |
| Other non-operating revenues | 196 | -- | 496 | 3 | 35 | 730 |
| Total non-operating revenues | <u>394</u> | <u>564</u> | <u>2,048</u> | <u>334</u> | <u>36</u> | <u>3,376</u> |
| Income before transfers | <u>326</u> | <u>391</u> | <u>2,991</u> | <u>519</u> | <u>1</u> | <u>4,228</u> |
| Transfers in | -- | 439 | 9 | 2 | -- | 450 |
| Transfers out | <u>(656)</u> | <u>(307)</u> | <u>--</u> | <u>(50)</u> | <u>--</u> | <u>(1,013)</u> |
| Transfers in (out), net | <u>(656)</u> | <u>132</u> | <u>9</u> | <u>(48)</u> | <u>--</u> | <u>(563)</u> |
| Change in net assets | (330) | 523 | 3,000 | 471 | 1 | 3,665 |
| Total net assets (deficit) - beginning | <u>5,258</u> | <u>28,080</u> | <u>(1,801)</u> | <u>9,710</u> | <u>--</u> | <u>41,247</u> |
| Total net assets - ending | <u>\$ 4,928</u> | <u>\$ 28,603</u> | <u>\$ 1,199</u> | <u>\$ 10,181</u> | <u>\$ 1</u> | <u>\$ 44,912</u> |

The notes to the financial statements are an integral part of this statement.

COUNTY OF SANTA BARBARA, CALIFORNIA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
FOR THE FISCAL YEAR ENDED June 30, 2008 (in thousands)

| | Information Technology Services | Vehicle Operations and Maintenance | Risk Management and Insurance | Communi- cations | Utilities | Total |
|---|---------------------------------------|---|--|---------------------|---------------|------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | | | | | | |
| Receipts from interfund services provided | \$ 7,016 | \$ 9,183 | \$ 25,309 | \$ 4,133 | \$ 5,521 | \$ 51,162 |
| Receipts from self-insurance recovery | -- | -- | 1,077 | -- | -- | 1,077 |
| Payments to employees | (3,134) | (1,432) | (1,550) | (1,026) | (25) | (7,167) |
| Payments to suppliers | (2,321) | (5,341) | (3,761) | (2,230) | (5,285) | (18,938) |
| Payments for self-insurance claims | -- | -- | (18,339) | -- | -- | (18,339) |
| County overhead allocation payments to the General Fund | (327) | (99) | (333) | (74) | -- | (833) |
| Other receipts (payments), net | (137) | (22) | 496 | 3 | 35 | 375 |
| Net cash provided by operating activities | <u>1,097</u> | <u>2,289</u> | <u>2,899</u> | <u>806</u> | <u>246</u> | <u>7,337</u> |
| CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES | | | | | | |
| Transfers from other funds | -- | 3 | 9 | 2 | -- | 14 |
| Transfers to other funds | (656) | (307) | -- | (50) | -- | (1,013) |
| Net cash provided (used) by noncapital and related financing activities | <u>(656)</u> | <u>(304)</u> | <u>9</u> | <u>(48)</u> | <u>--</u> | <u>(999)</u> |
| CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES | | | | | | |
| Purchase of capital assets | (894) | (2,172) | (8) | (110) | -- | (3,184) |
| Proceeds from sales of capital assets | (18) | 72 | -- | -- | -- | 54 |
| Principal paid on capital lease obligations | (58) | -- | (2) | (1) | -- | (61) |
| Interest paid on capital lease obligations | (9) | -- | -- | -- | -- | (9) |
| Transfers from other funds | -- | 436 | -- | -- | -- | 436 |
| Net cash used by capital and related financing activities | <u>(979)</u> | <u>(1,664)</u> | <u>(10)</u> | <u>(111)</u> | <u>--</u> | <u>(2,764)</u> |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | | | |
| Use of money and property received | 223 | 637 | 1,641 | 354 | -- | 2,855 |
| Net cash provided by investing activities | <u>223</u> | <u>637</u> | <u>1,641</u> | <u>354</u> | <u>--</u> | <u>2,855</u> |
| Net increase (decrease) in cash and cash equivalents | (315) | 958 | 4,539 | 1,001 | 246 | 6,429 |
| Cash and cash equivalents - beginning | 4,307 | 12,245 | 33,073 | 6,641 | -- | 56,266 |
| Cash and cash equivalents - ending | <u>\$ 3,992</u> | <u>\$ 13,203</u> | <u>\$ 37,612</u> | <u>\$ 7,642</u> | <u>\$ 246</u> | <u>\$ 62,695</u> |
| Reconciliation of cash and cash equivalents to the Statement of Net Assets | | | | | | |
| Cash and investments per Statement of Net Assets | \$ 3,992 | \$ 13,193 | \$ 37,612 | \$ 7,642 | \$ 246 | \$ 62,685 |
| Restricted cash and investments per Statement of Net Assets | -- | 10 | -- | -- | -- | 10 |
| Total cash and cash equivalents per Statement of Net Assets | <u>\$ 3,992</u> | <u>\$ 13,203</u> | <u>\$ 37,612</u> | <u>\$ 7,642</u> | <u>\$ 246</u> | <u>\$ 62,695</u> |
| Reconciliation of operating income (loss) to net cash provided (used) by operating activities: | | | | | | |
| Operating income (loss) | \$ (68) | \$ (173) | \$ 943 | \$ 185 | \$ (35) | \$ 852 |
| Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities: | | | | | | |
| Depreciation and amortization | 544 | 2,367 | 6 | 618 | -- | 3,535 |
| Other non-operating revenues | 196 | -- | 496 | 3 | 35 | 730 |
| Changes in assets and liabilities: | | | | | | |
| Accounts receivable | (4) | -- | (788) | (20) | -- | (812) |
| Inventories | -- | (81) | -- | -- | -- | (81) |
| Accounts payable | (42) | 109 | 2,183 | (19) | 240 | 2,471 |
| Salaries and benefits payable | 471 | 67 | 59 | 39 | 6 | 642 |
| Net cash provided by operating activities | <u>\$ 1,097</u> | <u>\$ 2,289</u> | <u>\$ 2,899</u> | <u>\$ 806</u> | <u>\$ 246</u> | <u>\$ 7,337</u> |
| Noncash investing, capital, and financing activities | \$ -- | \$ -- | \$ -- | \$ -- | \$ -- | \$ -- |

The notes to the financial statements are an integral part of this statement.

Santa Barbara County
County-wide Cost Allocation Plan
Supplemental Information

STRUCTURES



**COUNTY OF SANTA BARBARA
2009-2010 COST ALLOCATION PLAN SUPPLEMENT
SUMMARY OF STRUCTURE ALLOCATIONS BY COST PLAN UNIT
FISCAL YEAR 2007-2008**

EXHIBIT 4

| | | | <u>Multi-Use Buildings</u> | | <u>Single-Use Buildings</u> | | <u>Total</u> |
|---|-------|------------------------|----------------------------|------------------|-----------------------------|------------------|------------------|
| | | | <u>Struct. Code</u> | <u>Allocated</u> | <u>Struct. Code</u> | <u>Allocated</u> | <u>Allocated</u> |
| <u>Allocations to the General Fund</u> | | | | | | | |
| Cost Plan Unit | 11000 | Board of Supervisors | F01005 | 446,327 | | | 446,327 |
| | | | N02001 | 10,583 | | | 10,583 |
| | | | P03003 | 42,036 | | | 42,036 |
| | | | T02002 | 633,022 | | | 633,022 |
| | | | | 1,131,969 | | 0 | 1,131,969 |
| Cost Plan Unit | 12000 | County Executive | F01005 | 685,991 | | | 685,991 |
| | | | | 685,991 | | 0 | 685,991 |
| Cost Plan Unit | 13000 | County Counsel | F01005 | 615,480 | | | 615,480 |
| | | | | 615,480 | | 0 | 615,480 |
| Cost Plan Unit | 21100 | District Attorney | | | F01006 | 6,542,141 | 6,542,141 |
| | | | P03002 | 772,545 | | | 772,545 |
| | | | T04007 | 987,779 | | | 987,779 |
| | | | | 1,760,325 | | 6,542,141 | 8,302,466 |
| Cost Plan Unit | 22100 | Probation Services | | | F01011 | 1,382,289 | 1,382,289 |
| | | | | | T02006 | 4,121,627 | 4,121,627 |
| | | | P03002 | 1,015,006 | | | 1,015,006 |
| | | | | 1,015,006 | | 5,503,916 | 6,518,922 |
| Cost Plan Unit | 22200 | Probation Institutions | | | J01015 | 512,211 | 512,211 |
| | | | | | J01018 | 1,295,692 | 1,295,692 |
| | | | | | L02001 | 356,145 | 356,145 |
| | | | | | L02002 | 356,145 | 356,145 |
| | | | | | L02003 | 356,145 | 356,145 |
| | | | | | L02016 | 1,396,577 | 1,396,577 |
| | | | | | L02021 | 142,739 | 142,739 |
| | | | | | L02024 | 568,971 | 568,971 |
| | | | | | T03303 | 362,160 | 362,160 |
| | | | | | T03304 | 362,160 | 362,160 |
| | | | T03301 | 6,338,111 | | | 6,338,111 |
| | | | | 6,338,111 | | 5,708,944 | 12,047,055 |
| Cost Plan Unit | 23000 | Public Defender | | | T04006 | 689,862 | 689,862 |
| | | | F02002 | 1,261,026 | | | 1,261,026 |
| | | | | 1,261,026 | | 689,862 | 1,950,888 |

COUNTY OF SANTA BARBARA
2009-2010 COST ALLOCATION PLAN SUPPLEMENT
SUMMARY OF STRUCTURE ALLOCATIONS BY COST PLAN UNIT
FISCAL YEAR 2007-2008

EXHIBIT 4

| Cost Plan Unit | Struct. Code | Multi-Use Buildings | | Single-Use Buildings | | Total Allocated | |
|-----------------------------|-------------------------------|---------------------|-----------|----------------------|------------|-----------------|---------|
| | | Struct. Code | Allocated | Struct. Code | Allocated | | |
| 31100 Fire Department | | | | C11001 | 434,504 | 434,504 | |
| | | | | C13001 | 43,871 | 43,871 | |
| | | | | C15001 | 126,018 | 126,018 | |
| | | | | C22001 | 263,331 | 263,331 | |
| | | | | C23001 | 269,252 | 269,252 | |
| | | | | C23002 | 269,252 | 269,252 | |
| | | | | C31001 | 47,274 | 47,274 | |
| | | | | C31004 | 47,274 | 47,274 | |
| | | | | J01009 | 43,871 | 43,871 | |
| | | | | J05001 | 78,912 | 78,912 | |
| | | | | J05002 | 78,912 | 78,912 | |
| | | | | J05005 | 78,912 | 78,912 | |
| | | T02005 | 29,505 | | | 29,505 | |
| | | | 29,505 | | 1,781,381 | 1,810,886 | |
| | 32100 Sheriff-Law Enforcement | | | | J01003 | 128,710 | 128,710 |
| | | | | | J01010 | 43,871 | 43,871 |
| | | | | | J01011 | 43,871 | 43,871 |
| | | | | J03034 | 1,982,729 | 1,982,729 | |
| | | | | J03035 | 1,433,098 | 1,433,098 | |
| | | | | J04001 | 2,420,387 | 2,420,387 | |
| | | | | T03201 | 681,863 | 681,863 | |
| | | F01008 | 6,306 | | | 6,306 | |
| | | F02004 | 412,064 | | | 412,064 | |
| | | N02001 | 71,620 | | | 71,620 | |
| | | P03002 | 321,646 | | | 321,646 | |
| | | P03003 | 37,571 | | | 37,571 | |
| | | T04004 | 79,312 | | | 79,312 | |
| | | T04007 | 97,873 | | | 97,873 | |
| | | T04008 | 1,149,275 | | | 1,149,275 | |
| | | 2,175,667 | | 6,734,530 | 8,910,197 | | |
| 32200 Sheriff-Custody | | | | J03006 | 1,237,598 | 1,237,598 | |
| | | | | J03011 | 1,237,598 | 1,237,598 | |
| | | | | J03015 | 3,902,832 | 3,902,832 | |
| | | | | J03016 | 357,420 | 357,420 | |
| | | | | J03017 | 357,420 | 357,420 | |
| | | | | J03021 | 509,492 | 509,492 | |
| | | | | J03022 | 357,420 | 357,420 | |
| | | | | J03028 | 9,472,060 | 9,472,060 | |
| | | J03010 | 3,336,119 | | | 3,336,119 | |
| | | | 3,336,119 | | 17,431,840 | 20,767,959 | |
| 41400 Public Health Dept-HS | | | | N01002 | 47,274 | 47,274 | |
| | | J02003 | 52,752 | | | 52,752 | |
| | | | 52,752 | | 47,274 | 100,026 | |

COUNTY OF SANTA BARBARA
2009-2010 COST ALLOCATION PLAN SUPPLEMENT
SUMMARY OF STRUCTURE ALLOCATIONS BY COST PLAN UNIT
FISCAL YEAR 2007-2008

EXHIBIT 4

| | | | Multi-Use Buildings | | Single-Use Buildings | | Total |
|----------------|-------|--------------------------------|---------------------|------------------|----------------------|------------------|------------------|
| | | | <u>Struct. Code</u> | <u>Allocated</u> | <u>Struct. Code</u> | <u>Allocated</u> | <u>Allocated</u> |
| Cost Plan Unit | 41540 | Public Health Dept-AS | | 0 | H01001 | 1,412,206 | 1,412,206 |
| | | | | | | 1,412,206 | 1,412,206 |
| Cost Plan Unit | 51000 | Agricultural Commissioner | | | J02020 | 211,894 | 211,894 |
| | | | | | N02006 | 279,604 | 279,604 |
| | | | | | T03001 | 259,405 | 259,405 |
| | | | A01001 | 8,135 | | | 8,135 |
| | | | J02017 | 163,047 | | | 163,047 |
| | | | P05001 | 3,040 | | | 3,040 |
| | | | T03006 | 153,276 | | | 153,276 |
| | | | | 327,496 | | 750,904 | 1,078,400 |
| Cost Plan Unit | 52100 | Landscape Maintenance | | | D99999 | 1,201,939 | 1,201,939 |
| | | | | | J04034 | 962,943 | 962,943 |
| | | | F02003 | 121,488 | | | 121,488 |
| | | | | 121,488 | | 2,164,882 | 2,286,370 |
| Cost Plan Unit | 53100 | Planning & Development | F01004 | 1,297,631 | | | 1,297,631 |
| | | | J02013 | 14,870 | | | 14,870 |
| | | | | 1,312,500 | | 0 | 1,312,500 |
| Cost Plan Unit | 53500 | P&D-Energy Division | F01004 | 921,979 | | | 921,979 |
| | | | | 921,979 | | 0 | 921,979 |
| Cost Plan Unit | 53600 | P&D-Building & Safety | F01004 | 243,150 | | | 243,150 |
| | | | T03006 | 208,426 | | | 208,426 |
| | | | | 451,577 | | 0 | 451,577 |
| Cost Plan Unit | 54100 | Public Works-Admin | F01004 | 505,249 | | | 505,249 |
| | | | | 505,249 | | 0 | 505,249 |
| Cost Plan Unit | 54300 | Public Works-Surveyor | F01004 | 215,073 | | | 215,073 |
| | | | | 215,073 | | 0 | 215,073 |
| Cost Plan Unit | 55000 | Housing and Community Developm | F01005 | 125,332 | | | 125,332 |
| | | | | 125,332 | | 0 | 125,332 |
| Cost Plan Unit | 61000 | Auditor-Controller | F01005 | 819,077 | | | 819,077 |
| | | | J02013 | 42,893 | | | 42,893 |
| | | | T02002 | 13,059 | | | 13,059 |
| | | | T02005 | 48,836 | | | 48,836 |
| | | | | 923,865 | | 0 | 923,865 |

COUNTY OF SANTA BARBARA
2009-2010 COST ALLOCATION PLAN SUPPLEMENT
SUMMARY OF STRUCTURE ALLOCATIONS BY COST PLAN UNIT
FISCAL YEAR 2007-2008

EXHIBIT 4

| | | | Multi-Use Buildings | | Single-Use Buildings | | Total |
|-------------------------------|-------|--------------------------------------|---------------------|------------------|----------------------|------------------|------------------|
| | | | <u>Struct. Code</u> | <u>Allocated</u> | <u>Struct. Code</u> | <u>Allocated</u> | <u>Allocated</u> |
| Cost Plan Unit | 62000 | Clerk-Recorder-Assessor | | | F02001 | 4,671,276 | 4,671,276 |
| | | | F01001 | 1,697,946 | | | 1,697,946 |
| | | | F01005 | 981,017 | | | 981,017 |
| | | | F02003 | 432,439 | | | 432,439 |
| | | | P03003 | 68,666 | | | 68,666 |
| | | | T02002 | 998,504 | | | 998,504 |
| | | | | 4,178,572 | | 4,671,276 | 8,849,848 |
| Cost Plan Unit | 63100 | General Services-Admin | | | L03001 | 919,705 | 919,705 |
| | | | | | L03004 | 32,789 | 32,789 |
| | | | | | L03005 | 32,789 | 32,789 |
| | | | | | L03010 | 32,789 | 32,789 |
| | | | | | L03011 | 32,789 | 32,789 |
| | | | | | L03012 | 32,789 | 32,789 |
| | | | | | L03013 | 32,789 | 32,789 |
| | | | F01005 | 198,367 | | | 198,367 |
| | | | J02013 | 108,878 | | | 108,878 |
| | | | | 307,245 | | 1,116,439 | 1,423,684 |
| Cost Plan Unit | 63200 | General Services-Purchasing | F01005 | 333,618 | | | 333,618 |
| | | | | 333,618 | | 0 | 333,618 |
| Cost Plan Unit | 63300 | General Services-Facilities Services | | | F01009 | 89,864 | 89,864 |
| | | | | | F04001 | 190,180 | 190,180 |
| | | | | | F04002 | 190,180 | 190,180 |
| | | | | | J02030 | 891,401 | 891,401 |
| | | | A01001 | 842,625 | | | 842,625 |
| | | | F02003 | 187,207 | | | 187,207 |
| | | | F02004 | 942,390 | | | 942,390 |
| | | | J02017 | 163,047 | | | 163,047 |
| | | | J03010 | 8,813 | | | 8,813 |
| | | | P05001 | 182,543 | | | 182,543 |
| | | | T02005 | 324,758 | | | 324,758 |
| | | | | 2,651,383 | | 1,361,625 | 4,013,008 |
| Cost Plan Unit | 64000 | Human Resources | | | J02022 | 323,217 | 323,217 |
| | | | F01002 | 961,516 | | | 961,516 |
| | | | F01005 | 89,265 | | | 89,265 |
| | | | | 1,050,782 | | 323,217 | 1,373,999 |
| Cost Plan Unit | 65000 | Treasurer | F01005 | 614,218 | | | 614,218 |
| | | | J02016 | 30,995 | | | 30,995 |
| | | | T02002 | 345,730 | | | 345,730 |
| | | | | 990,943 | | 0 | 990,943 |
| Total for General Fund | | | | 32,819,050 | | 56,240,436 | 89,059,486 |

COUNTY OF SANTA BARBARA
2009-2010 COST ALLOCATION PLAN SUPPLEMENT
SUMMARY OF STRUCTURE ALLOCATIONS BY COST PLAN UNIT
FISCAL YEAR 2007-2008

EXHIBIT 4

| | | | Multi-Use Buildings | | Single-Use Buildings | | Total |
|--|-------|-----------------------------------|---------------------|------------------|----------------------|------------------|------------------|
| | | | <u>Struct. Code</u> | <u>Allocated</u> | <u>Struct. Code</u> | <u>Allocated</u> | <u>Allocated</u> |
| <u>Allocations to the Special Revenue Funds</u> | | | | | | | |
| Cost Plan Unit | 25001 | Grand Jury | F02002 | 128,748 | | | 128,748 |
| | | | | 128,748 | | 0 | 128,748 |
| Cost Plan Unit | 41100 | Public Health Department | | | J02004 | 897,829 | 897,829 |
| | | | | | P07001 | 3,070,077 | 3,070,077 |
| | | | | | T02001 | 4,157,031 | 4,157,031 |
| | | | J02003 | 742,412 | | | 742,412 |
| | | | J02014 | 3,618,031 | | | 3,618,031 |
| | | | J02016 | 2,379,972 | | | 2,379,972 |
| | | | T02005 | 935,817 | | | 935,817 |
| | | | | 7,676,232 | | 8,124,937 | 15,801,169 |
| Cost Plan Unit | 41212 | Public Health Dept-EMS | J02003 | 91,137 | | | 91,137 |
| | | | | 91,137 | | 0 | 91,137 |
| Cost Plan Unit | 41500 | Public Health Dept-EHS | T02005 | 661,726 | | | 661,726 |
| | | | | 661,726 | | 0 | 661,726 |
| Cost Plan Unit | 43000 | Alcohol, Drug & Mental Health Ser | | | J02001 | 283,401 | 283,401 |
| | | | | | J02007 | 1,326,855 | 1,326,855 |
| | | | | | J02029 | 283,401 | 283,401 |
| | | | J02013 | 625,385 | | | 625,385 |
| | | | J02014 | 99,657 | | | 99,657 |
| | | | J02016 | 1,711,074 | | | 1,711,074 |
| | | | J02017 | 48,914 | | | 48,914 |
| | | | P03003 | 306,523 | | | 306,523 |
| | | | T03101 | 784,229 | | | 784,229 |
| | | | | 3,575,781 | | 1,893,656 | 5,469,437 |
| Cost Plan Unit | 43200 | ADMHS-Alcohol and Drug Program | J02003 | 132,038 | | | 132,038 |
| | | | | 132,038 | | 0 | 132,038 |
| Cost Plan Unit | 44000 | Social Services | | | J01001 | 128,710 | 128,710 |
| | | | | | J02006 | 897,829 | 897,829 |
| | | | | | J02028 | 9,019,631 | 9,019,631 |
| | | | | | P07003 | 2,147,786 | 2,147,786 |
| | | | J02002 | 5,739,618 | | | 5,739,618 |
| | | | J02013 | 77,208 | | | 77,208 |
| | | | T02005 | 7,638,129 | | | 7,638,129 |
| | | | T03101 | 79,517 | | | 79,517 |
| | | | | 13,534,472 | | 12,193,956 | 25,728,428 |
| Cost Plan Unit | 54210 | Public Works-Roads | F01004 | 655,593 | | | 655,593 |
| | | | | 655,593 | | 0 | 655,593 |

**COUNTY OF SANTA BARBARA
2009-2010 COST ALLOCATION PLAN SUPPLEMENT
SUMMARY OF STRUCTURE ALLOCATIONS BY COST PLAN UNIT
FISCAL YEAR 2007-2008**

EXHIBIT 4

| | | | <u>Multi-Use Buildings</u> | | <u>Single-Use Buildings</u> | | <u>Total</u> |
|---|-------|------------------------------------|----------------------------|------------------|-----------------------------|------------------|------------------|
| | | | <u>Struct. Code</u> | <u>Allocated</u> | <u>Struct. Code</u> | <u>Allocated</u> | <u>Allocated</u> |
| Cost Plan Unit | 54471 | Public Works-Water Agency | F01004 | 141,630 | | | 141,630 |
| | | | | 141,630 | | 0 | 141,630 |
| Cost Plan Unit | 90901 | 990 Prop 10 Tobacco Tax | T02005 | 652,365 | | | 652,365 |
| | | | | 652,365 | | 0 | 652,365 |
| Total for Special Revenue Funds | | | | 27,249,722 | | 22,212,549 | 49,462,271 |
| <u>Allocations to the Internal Service Funds</u> | | | | | | | |
| Cost Plan Unit | 63420 | General Services-Workers' Compens | F01005 | 15,419 | | | 15,419 |
| | | | | 15,419 | | 0 | 15,419 |
| Cost Plan Unit | 63500 | ITD-Communications | F02003 | 60,744 | | | 60,744 |
| | | | J03010 | 18,111 | | | 18,111 |
| | | | T03404 | 95,634 | | | 95,634 |
| | | | | 174,488 | | 0 | 174,488 |
| Cost Plan Unit | 63600 | General Services-Vehicle Operation | | | J04014 | 76,282 | 76,282 |
| | | | | | J04019 | 76,282 | 76,282 |
| | | | | | T03402 | 95,634 | 95,634 |
| | | | J02013 | 28,596 | | | 28,596 |
| | | | T03403 | 95,634 | | | 95,634 |
| | | | | 124,229 | | 248,197 | 372,426 |
| Cost Plan Unit | 63700 | ITD-Information Tech Services | F01004 | 127,246 | | | 127,246 |
| | | | F01005 | 870,202 | | | 870,202 |
| | | | T02005 | 6,104 | | | 6,104 |
| | | | | 1,003,552 | | 0 | 1,003,552 |
| Total for Internal Service Funds | | | | 1,317,688 | | 248,197 | 1,565,885 |

**COUNTY OF SANTA BARBARA
2009-2010 COST ALLOCATION PLAN SUPPLEMENT
SUMMARY OF STRUCTURE ALLOCATIONS BY COST PLAN UNIT
FISCAL YEAR 2007-2008**

EXHIBIT 4

| | <u>Multi-Use Buildings</u> | | <u>Single-Use Buildings</u> | |
|--|----------------------------|------------------|-----------------------------|------------------|
| | <u>Struct. Code</u> | <u>Allocated</u> | <u>Struct. Code</u> | <u>Allocated</u> |
| | | | | <u>Total</u> |
| | | | | <u>Allocated</u> |
| <u>Allocations to the Agency - Spec Dist Operating Fund</u> | | | | |
| Cost Plan Unit 25000 Court Operations | | | F01010 | 89,864 |
| | | | P03001 | 224,031 |
| | | | T04001 | 248,814 |
| | | | T04003 | 483,977 |
| | | | T04005 | 396,404 |
| | | | T04009 | 441,882 |
| | F01008 | 83,558 | | 83,558 |
| | F02003 | 1,755,209 | | 1,755,209 |
| | N02001 | 141,118 | | 141,118 |
| | P03002 | 832,269 | | 832,269 |
| | T03301 | 651,486 | | 651,486 |
| | T04004 | 366,258 | | 366,258 |
| | T04007 | 2,446,815 | | 2,446,815 |
| | T04008 | 7,411,629 | | 7,411,629 |
| | | 13,688,343 | | 15,573,315 |
| | | | 1,884,972 | 15,573,315 |
| Cost Plan Unit 81500 Santa Barbara LAFCO | F01004 | 31,950 | | 31,950 |
| | | 31,950 | | 31,950 |
| | | | 0 | 31,950 |
| Total for Agency - Spec Dist Operating Funds | | 13,720,292 | | 15,605,265 |
| | | 13,720,292 | | 15,605,265 |
| Total Structure Allocations | | \$75,106,753 | | \$155,692,906 |
| | | | \$80,586,154 | \$155,692,906 |

**COUNTY OF SANTA BARBARA
2009-2010 COST ALLOCATION PLAN SUPPLEMENT
SUMMARY OF STRUCTURE ALLOCATIONS BY BUILDING
FISCAL YEAR 2007-2008**

| Structure Code | Building Description | Total Costs | Amount Excluded | Amount Allocated |
|-----------------------------|--|----------------|--------------------|---------------------|
| <u>Multi-Use Structures</u> | | | | |
| A01001 | A01001-CARPINTERIA VETERANS MEMORIAL B | 1,361,415 | 510,656 | 850,759 |
| F01001 | F01001-Schwartz Building | 1,697,946 | | 1,697,946 |
| F01002 | F01002-McDONALD BUILDING | 961,516 | | 961,516 |
| F01004 | F01004-ENGINEERING BUILDING | 4,247,862 | 108,362 | 4,139,500 |
| F01005 | F01005-ADMINISTRATION BUILDING | 5,878,889 | 84,577 | 5,794,312 |
| F01008 | F01008-S.B. SUPERIOR COURT BUILDING | 89,864 | | 89,864 |
| F02002 | F02002-County Courthouse Annex | 1,389,774 | | 1,389,774 |
| F02003 | F02003-Santa Barbara Courthouse | 2,557,086 | | 2,557,086 |
| F02004 | F02004-SBCH East Wing & Jail | 1,389,774 | 35,320 | 1,354,454 |
| J02002 | J02002-CASA NUEVA OFFICE BUILDING | 6,167,747 | 428,129 | 5,739,618 |
| J02003 | J02003-PHD SAN ANTONIO BLDG. 1 | 1,464,095 | 445,756 | 1,018,339 |
| J02013 | J02013-County Archives Building (#10) | 897,829 | | 897,829 |
| J02014 | J02014-PHD HEALTH CLINIC BLDG #4 | 4,031,628 | 313,940 | 3,717,688 |
| J02016 | J02016-PHD PSYCH/HEALTH BLDG 2 & 3 | 4,295,398 | 173,357 | 4,122,040 |
| J02017 | J02017- SB Coop Extension | 375,007 | | 375,007 |
| J03010 | J03010-SBC MAIN JAIL | 6,080,435 | 2,717,393 | 3,363,042 |
| J04010 | J04010-CORP YARD COMM/FLOOD BLDG | 127,904 | 127,904 | |
| N02001 | N02001-SYV OFFICE BUILDING | 279,604 | 56,283 | 223,321 |
| P03002 | P03002-LOMPOC OLD COURT ADDITION | 2,941,466 | | 2,941,466 |
| P03003 | P03003-LOMPOC ADMIN. BLDG. | 454,796 | | 454,796 |
| P03004 | P03004-Lompoc Mental Health MISC Office | 432,250 | 432,250 | |
| P05001 | P05001-LOMPOC VMB | 185,583 | | 185,583 |
| P06008 | P06008-LOMPOC ROAD YARD GARAGE/SHOP/S | 32,644 | 32,644 | |
| T02002 | T02002-BETTERAVIA CENTER BLDG D. ADMIN. | 2,025,574 | 35,259 | 1,990,315 |
| T02005 | T02005-BETTERAVIA BLDG C, SOCIAL SERVICE | 10,297,241 | | 10,297,241 |
| T03006 | T03006-NORTH COUNTY TECHNICAL SERVICE | 361,702 | | 361,702 |
| T03101 | T03101-SM MENTAL HEALTH CENTER | 1,104,178 | 240,432 | 863,746 |
| T03301 | T03301-SM JUVENILE HALL | 16,029,597 | 9,040,000 | 6,989,597 |
| T03403 | T03403-SM CORP YARD GS SHOPS/ OFFICE BLD | 282,342 | 186,709 | 95,634 |
| T03404 | T03404-SM CORP. YARD STEEL GARAGE/SHOPS | 282,342 | 186,709 | 95,634 |
| T04004 | T04004-SM COURT COMPLEX COURTHOUSE BL | 685,277 | 239,707 | 445,570 |
| T04007 | T04007-SM COURT COMPLEX SUP CRT/DA BLD | 3,532,467 | | 3,532,467 |
| T04008 | T04008-SM COURT COMPLEX COURT BLDG G | 8,560,904 | | 8,560,904 |
| Total Multi-Use Structures | | 90,502,139 | 15,395,386 | 75,106,753 |

**COUNTY OF SANTA BARBARA
2009-2010 COST ALLOCATION PLAN SUPPLEMENT
SUMMARY OF STRUCTURE ALLOCATIONS BY BUILDING
FISCAL YEAR 2007-2008**

| Structure Code | Building Description | Total Costs | Amount Excluded | Amount Allocated |
|------------------------------|--|-------------|-----------------|------------------|
| <u>Single-Use Structures</u> | | | | |
| A02001 | A02001-MONTECITO HALL & LIBRARY | 700,549 | 700,549 | |
| C11001 | C11001-FIRE STATION 11 | 434,504 | | 434,504 |
| C12001 | C12001-FIRE STATION #12 | 1,195,516 | 1,195,516 | |
| C13001 | C13001-FIRE STATION #13 ENGINE HOUSE | 43,871 | | 43,871 |
| C15001 | C15001-FIRE STATION #15 | 126,018 | | 126,018 |
| C18001 | C18001-FIRE STATION #18 | 620,170 | 620,170 | |
| C18003 | C18003-FIRE STATION #18 GEN/STORAGE BLDG | 620,170 | 620,170 | |
| C22001 | C22001-FIRE STATION #22 | 263,331 | | 263,331 |
| C23001 | C23001-FIRE STATION 23 VEHICLE GARAGE | 269,252 | | 269,252 |
| C23002 | C23002-FIRE STATION 23 STATION HOUSE | 269,252 | | 269,252 |
| C24001 | C24001-FIRE STATION 24 | | | |
| C31001 | C31001-FIRE STATION #31 | 47,274 | | 47,274 |
| C31004 | C31004-FIRE DEPT. OPERATIONS OFFICE | 47,274 | | 47,274 |
| C32001 | C32001-FIRE STATION #32 | 2,310,890 | 2,310,890 | |
| C41001 | C41001-NEW CUYAMA FIRE STATION #41 | 118,658 | 118,658 | |
| C51001 | C51001-LOMPOC FIRE STATION #51 | | | |
| D99999 | Parks Facilities | 2,661,514 | 1,459,575 | 1,201,939 |
| F01006 | F01006-District Attorney Office Building | 6,542,141 | | 6,542,141 |
| F01009 | F01009-Court Services Bldg | 89,864 | | 89,864 |
| F01010 | F01010-Court Storage Unit | 89,864 | | 89,864 |
| F01011 | F01011-PROBATION BUILDING | 1,820,047 | 437,758 | 1,382,289 |
| F01012 | F01012-SB MUSEUM of ART | | | |
| F02001 | F02001-HALL of RECORDS | 4,671,276 | | 4,671,276 |
| F03002 | F03002-SB HISTORICAL SOCIETY MUSEUM | | | |
| F04001 | F04001-SB VETERANS MEMORIAL BLDG. | 190,180 | | 190,180 |
| F04002 | F04002-SB VMB RESIDENCE/STORAGE | 190,180 | | 190,180 |
| F80200 | F80200-SUMMERLAND ROAD YARD GARAGE | | | |
| H01001 | H01001-SB AHR SHELTER MAIN OFFICE | 4,966,262 | 3,554,057 | 1,412,206 |
| J01001 | J01001-DSS Community Center | 681,700 | 552,990 | 128,710 |
| J01003 | J01003-Coroner Offices | 243,710 | 115,000 | 128,710 |
| J01009 | J01009-Fire Battalion Chief Offices | 43,871 | | 43,871 |
| J01010 | J01010-SOD OFFICE 2 | 43,871 | | 43,871 |
| J01011 | J01011-Sheriff Special Ops Intel Off. | 43,871 | | 43,871 |
| J01015 | J01015-SB JUVENILE SERVICES/PROBATION | 512,211 | | 512,211 |
| J01018 | J01018-SB JUVENILE HALL | 1,295,692 | | 1,295,692 |
| J02001 | J02001-CASA DEL MURAL BLDG #6 | 425,342 | 141,942 | 283,401 |
| J02004 | J02004-PHD ADMINISTRATION BLDG #8 | 897,829 | | 897,829 |
| J02006 | J02006-PHD-DSS-Annex | 897,829 | | 897,829 |
| J02007 | J02007-ADMHS Childrens Services | 6,637,236 | 5,310,381 | 1,326,855 |
| J02020 | J02020-AG. COMM./WEIGHTS & MEASURES | 211,894 | | 211,894 |
| J02022 | J02022-EMPLOYEE UNIVERSITY | 323,217 | | 323,217 |

**COUNTY OF SANTA BARBARA
2009-2010 COST ALLOCATION PLAN SUPPLEMENT
SUMMARY OF STRUCTURE ALLOCATIONS BY BUILDING
FISCAL YEAR 2007-2008**

| Structure Code | Building Description | Total Costs | Amount Excluded | Amount Allocated |
|------------------------------|--|-------------|-----------------|------------------|
| <u>Single-Use Structures</u> | | | | |
| J02028 | J02028-SOCIAL SERVICE MAIN OFFICE | 9,019,631 | | 9,019,631 |
| J02029 | J02029-MENTAL HEALTH BLDG | 425,342 | 141,942 | 283,401 |
| J02030 | J02030- V A CLINIC | 891,401 | | 891,401 |
| J03006 | J03006-SBC MAIN JAIL DRY FOOD STORE BLDG. | 1,237,598 | | 1,237,598 |
| J03011 | J03011-SBC MAIN JAIL PRINT SHOP | 1,237,598 | | 1,237,598 |
| J03015 | J03015-SBC MAIN JAIL NW ADDITION | 4,902,832 | 1,000,000 | 3,902,832 |
| J03016 | J03016-SBC HONOR FARM INMATE SERVICES B | 357,420 | | 357,420 |
| J03017 | J03017-SBC HONOR FARM MAIN BUILDING | 357,420 | | 357,420 |
| J03021 | J03021-SBC HONOR FARM LAUNDRY | 509,492 | | 509,492 |
| J03022 | J03022-SBC HONOR FARM CLASSROOM | 357,420 | | 357,420 |
| J03028 | J03028-SBC MAIN JAIL INMATE RECEPTION CE | 9,472,060 | | 9,472,060 |
| J03034 | J03034-SHERIFF'S EMERGENCY DISPATCH CNT | 1,982,729 | | 1,982,729 |
| J03035 | J03035-SHERIFF ADMINISTRATION BUILDING | 1,433,098 | | 1,433,098 |
| J04001 | J04001-SHERIFF'S SHOOTING RANGE | 2,420,387 | | 2,420,387 |
| J04002 | J04002-SHERIFF'S TRAINING FACILITY BUILDIN | 285,622 | 285,622 | |
| J04014 | J04014-CORP YARD VEHICLE OPS OFFICE/GARA | 76,282 | | 76,282 |
| J04019 | J04019-CORP YARD VEHICLE OPS SHOP | 76,282 | | 76,282 |
| J04034 | J04034-PARKS ROAD YARD OFFICE/SHOP/PRKN | 962,943 | | 962,943 |
| J05001 | J05001-FIRE DEPARTMENT ADMIN. BLDG | 979,095 | 900,184 | 78,912 |
| J05002 | J05002-FIRE DEPARTMENT ADMIN. WAREHOUS | 979,095 | 900,184 | 78,912 |
| J05005 | J05005-SBCOFD Warehouse/Office | 979,095 | 900,184 | 78,912 |
| J05011 | J05011-SBEO ADMINISTRATION BLDG. | 342,909 | 342,909 | |
| J05016 | J05016-SBEO AUDITORIUM | 342,909 | 342,909 | |
| L02001 | L02001-LPBC DINING HALL & KITCHEN | 356,145 | | 356,145 |
| L02002 | L02002-LPBC CONFERENCE ROOM | 356,145 | | 356,145 |
| L02003 | L02003-LPBC Kitchen Restrooms | 356,145 | | 356,145 |
| L02005 | L02005-LPBC TRI-CTY BOOT CAMP VOCATIONA | 369,153 | 369,153 | |
| L02013 | L02013-LPBC TRI-COUNTY BOOT CAMP DORM | 606,558 | 606,558 | |
| L02016 | L02016-LPBC Dorm Personals Bidg. | 1,396,577 | | 1,396,577 |
| L02021 | L02021-LPBC Los Robles High School | 142,739 | | 142,739 |
| L02024 | L02024-LPBC ADMINISTRATION BUILDING | 568,971 | | 568,971 |
| L03001 | L03001-SY AIRPORT ADMINISTRATION BLDG | 919,705 | | 919,705 |
| L03004 | L03004-SY AIRPORT HANGER A1-5 | 32,789 | | 32,789 |
| L03005 | L03005-SY AIRPORT HANGER A6-10 | 32,789 | | 32,789 |
| L03010 | L03010-SY AIRPORT HANGER B1-5 | 32,789 | | 32,789 |
| L03011 | L03011-SY AIRPORT HANGER B6-10 | 32,789 | | 32,789 |
| L03012 | L03012-SY AIRPORT HANGER C1-7 | 32,789 | | 32,789 |
| L03013 | L03013-SY AIRPORT HANGER C8-14 | 32,789 | | 32,789 |
| N01002 | N01002-BUELLTON SENIOR CNTR BLDG #1 | 47,274 | | 47,274 |
| N02002 | N02002-SOLVANG SENIOR CENTER | 279,604 | 279,604 | |
| N02006 | N02006-SYV AG COMMISSIONER'S OFFICE | 279,604 | | 279,604 |

**COUNTY OF SANTA BARBARA
2009-2010 COST ALLOCATION PLAN SUPPLEMENT
SUMMARY OF STRUCTURE ALLOCATIONS BY BUILDING
FISCAL YEAR 2007-2008**

| Structure Code | Building Description | Total Costs | Amount Excluded | Amount Allocated |
|---|--|--------------------|--------------------|---------------------|
| <u>Single-Use Structures</u> | | | | |
| P02001 | P02001-VANDENBERG VILLAGE LIBRARY | 257,677 | 257,677 | |
| P03001 | P03001-LOMPOC 'OLD' COURT | 224,031 | | 224,031 |
| P06004 | P06004-LOMPOC ROAD YARD MODULAR OFFIC | 32,644 | 32,644 | |
| P06005 | P06005-LOMPOC ROAD YARD GARAGE | 32,644 | 32,644 | |
| P06007 | P06007-LOMPOC ROAD YARD SHOP & STOR. | 32,644 | 32,644 | |
| P07001 | P07001-LOMPOC COMMUNITY HEALTH SERVIC | 4,859,215 | 1,789,138 | 3,070,077 |
| P07003 | P07003-LOMPOC DEPT OF SOCIAL SERVICES BL | 2,147,786 | | 2,147,786 |
| P07004 | P07004-Lompoc Wellness Center | 162,590 | 162,590 | |
| P08001 | P08001-LOMPOC ANIMAL SHELTER OFFICE/CA | | | |
| P10001 | P10001-SURF STATION Shelter 1 | 1,108,640 | 1,108,640 | |
| T02001 | T02001-BETTERAVIA BLDG B, SM PHD HEALTH | 4,157,031 | | 4,157,031 |
| T02006 | T02006-BETTERAVIA BLDG A PROBATION | 4,121,627 | | 4,121,627 |
| T03001 | T03001-SM AG COMMISSIONERS PESTICIDE BL | 259,405 | | 259,405 |
| T03201 | T03201-SM SHERIFF'S SUB-STATION | 681,863 | | 681,863 |
| T03303 | T03303-SM JUVENILE HALL Modular 1 | 362,160 | | 362,160 |
| T03304 | T03304-SM JUVENILE HALL Modular 2 | 362,160 | | 362,160 |
| T03402 | T03402-SM CORP YARD VEHICLE OPS BLDG | 282,342 | 186,709 | 95,634 |
| T04001 | T04001-SM COURT COMPLEX COURT CLERKS B | 248,814 | | 248,814 |
| T04002 | T04002-Facilities Maintenance Shop | | | |
| T04003 | T04003-SM COURT COMPLEX JURY ASSY BLDG | 483,977 | | 483,977 |
| T04005 | T04005-SM COURT COMPLEX SUPERIOR CRT BL | 396,404 | | 396,404 |
| T04006 | T04006-SM COURT COMPLEX PUB. DEFEND BL | 1,069,592 | 379,730 | 689,862 |
| T04009 | | 441,882 | | 441,882 |
| T05003 | T05003 - Santa Maria CARES Building | 3,401,907 | 3,401,907 | |
| X01001 | X01001-NEW CUYAMA MODULAR LIBRARY | 129,815 | 129,815 | |
| X01002 | X01002-NEW CUYAMA RD YD OFFICE & GARAG | | | |
| Total Single-Use Structures | | <u>111,307,193</u> | <u>30,721,039</u> | <u>80,586,154</u> |
| Combined Total for Multi and Single Use Structures | | <u>201,809,331</u> | <u>46,116,425</u> | <u>155,692,906</u> |

**COUNTY OF SANTA BARBARA
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Structure Code: A01001 A01001-CARPINTERIA VETERANS MEMORIAL BLDG

| | | | |
|------------------------|--------|------------------|-----------|
| Total Square Feet | 13910 | Acquisition Cost | 1,361,415 |
| Common Square Feet | 0 | Excludable Costs | 510,656 |
| Excludable Square Feet | 0 | | |
| Allocable Square Feet | 13,910 | Allocable Costs | 850,759 |

| CPU | CPU Occupant | SqFt | Alloc Pent | Allocation |
|-------|-------------------------------|--------|------------|------------|
| 51000 | Agricultural Commissioner | 133 | 0.9561% | 8,135 |
| 63300 | General Services-Facilities S | 13777 | 99.0439% | 842,625 |
| | | 13,910 | 100.0000% | 850,759 |

Structure Code: F01001 F01001-Schwartz Building

| | | | |
|------------------------|-------|------------------|-----------|
| Total Square Feet | 8539 | Acquisition Cost | 1,697,946 |
| Common Square Feet | 0 | Excludable Costs | 0 |
| Excludable Square Feet | 3,894 | | |
| Allocable Square Feet | 4,645 | Allocable Costs | 1,697,946 |

| CPU | CPU Occupant | SqFt | Alloc Pent | Allocation |
|-------|--------------------------|-------|------------|------------|
| 54500 | Public Works-Solid Waste | 3894 | 0.0000% | 0 |
| 62000 | Clerk-Recorder-Assessor | 4645 | 100.0000% | 1,697,946 |
| | | 8,539 | 100.0000% | 1,697,946 |

Structure Code: F01002 F01002-McDONALD BUILDING

| | | | |
|------------------------|-------|------------------|---------|
| Total Square Feet | 6264 | Acquisition Cost | 961,516 |
| Common Square Feet | 0 | Excludable Costs | 0 |
| Excludable Square Feet | 0 | | |
| Allocable Square Feet | 6,264 | Allocable Costs | 961,516 |

| CPU | CPU Occupant | SqFt | Alloc Pent | Allocation |
|-------|-----------------|-------|------------|------------|
| 64000 | Human Resources | 5624 | 89.7829% | 863,277 |
| 64000 | Human Resources | 640 | 10.2171% | 98,239 |
| | | 6,264 | 100.0000% | 961,516 |

**COUNTY OF SANTA BARBARA
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Structure Code: F01004 F01004-ENGINEERING BUILDING

| | | | |
|------------------------|--------|------------------|-----------|
| Total Square Feet | 33758 | Acquisition Cost | 4,247,862 |
| Common Square Feet | 0 | Excludable Costs | 108,362 |
| Excludable Square Feet | 3,829 | | |
| Allocable Square Feet | 29,929 | Allocable Costs | 4,139,500 |

| CPU | CPU Occupant | SqFt | Alloc Pent | Allocation |
|-------|-----------------------------|--------|------------|------------|
| 53100 | Planning & Development | 7967 | 26.6197% | 1,101,921 |
| 53100 | Planning & Development | 1415 | 4.7279% | 195,710 |
| 53500 | P&D-Energy Division | 6666 | 22.2727% | 921,979 |
| 53600 | P&D-Building & Safety | 1758 | 5.8739% | 243,150 |
| 54100 | Public Works-Admin | 3653 | 12.2056% | 505,249 |
| 54210 | Public Works-Roads | 4740 | 15.8375% | 655,593 |
| 54300 | Public Works-Surveyor | 1555 | 5.1956% | 215,073 |
| 54410 | Public Works-Flood Control | 3829 | 0.0000% | 0 |
| 54471 | Public Works-Water Agency | 1024 | 3.4214% | 141,630 |
| 63700 | ITD-Information Tech Servic | 920 | 3.0739% | 127,246 |
| 81500 | Santa Barbara LAFCO | 231 | 0.7718% | 31,950 |
| | | 33,758 | 100.0000% | 4,139,500 |

Structure Code: F01005 F01005-ADMINISTRATION BUILDING

| | | | |
|------------------------|--------|------------------|-----------|
| Total Square Feet | 65200 | Acquisition Cost | 5,878,889 |
| Common Square Feet | 0 | Excludable Costs | 0 |
| Excludable Square Feet | 0 | | |
| Allocable Square Feet | 65,200 | Allocable Costs | 5,878,889 |

| CPU | CPU Occupant | SqFt | Alloc Pent | Allocation |
|-------|-----------------------------|--------|------------|------------|
| 11000 | Board of Supervisors | 4950 | 7.5920% | 446,327 |
| 12000 | County Executive | 7608 | 11.6687% | 685,991 |
| 13000 | County Counsel | 6826 | 10.4693% | 615,480 |
| 55000 | Housing and Community De | 1390 | 2.1319% | 125,332 |
| 61000 | Auditor-Controller | 9084 | 13.9325% | 819,077 |
| 62000 | Clerk-Recorder-Assessor | 10880 | 16.6871% | 981,017 |
| 63100 | General Services-Admin | 2200 | 3.3742% | 198,367 |
| 63200 | General Services-Purchasin | 1000 | 1.5337% | 90,167 |
| 63200 | General Services-Purchasin | 2700 | 4.1411% | 243,451 |
| 63420 | General Services-Workers' C | 171 | 0.2623% | 15,419 |
| 63700 | ITD-Information Tech Servic | 4910 | 7.5307% | 442,720 |
| 63700 | ITD-Information Tech Servic | 2500 | 3.8344% | 225,418 |
| 63700 | ITD-Information Tech Servic | 2241 | 3.4371% | 202,064 |
| 64000 | Human Resources | 323 | 0.4954% | 29,124 |
| 64000 | Human Resources | 667 | 1.0230% | 60,141 |
| 65000 | Treasurer | 6812 | 10.4479% | 614,218 |
| 99999 | Other | 300 | 0.4601% | 27,050 |
| 99999 | Other | 638 | 0.9785% | 57,527 |
| | | 65,200 | 100.0000% | 5,878,889 |

**COUNTY OF SANTA BARBARA
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OCCUPANCY OF MULTI-USE STRUCTURES
FISCAL YEAR 2007-2008**

Structure Code: F01008 F01008-S.B. SUPERIOR COURT BUILDING

| | | | |
|------------------------|-------------------------|------------------|-------------------|
| Total Square Feet | 43579 | Acquisition Cost | 89,864 |
| Common Square Feet | 0 | Excludable Costs | 0 |
| Excludable Square Feet | 0 | | |
| Allocable Square Feet | 43,579 | Allocable Costs | 89,864 |
| CPU | CPU Occupant | SqFt | Alloc Pent |
| 25000 | Court Operations | 40521 | 92.9829% |
| 32100 | Sheriff-Law Enforcement | 3058 | 7.0171% |
| | | 43,579 | 100.0000% |
| | | | 89,864 |

Structure Code: F02002 F02002-County Courthouse Annex

| | | | |
|------------------------|---------------------|------------------|-------------------|
| Total Square Feet | 11399 | Acquisition Cost | 1,389,774 |
| Common Square Feet | 0 | Excludable Costs | 0 |
| Excludable Square Feet | 0 | | |
| Allocable Square Feet | 11,399 | Allocable Costs | 1,389,774 |
| CPU | CPU Occupant | SqFt | Alloc Pent |
| 23000 | Public Defender | 10343 | 90.7360% |
| 25001 | Grand Jury | 1056 | 9.2640% |
| | | 11,399 | 100.0000% |
| | | | 1,389,774 |

Structure Code: F02003 F02003-Santa Barbara Courthouse

| | | | |
|------------------------|-------------------------------|------------------|-------------------|
| Total Square Feet | 52051 | Acquisition Cost | 2,557,086 |
| Common Square Feet | 7,850 | Excludable Costs | 0 |
| Excludable Square Feet | 0 | | |
| Allocable Square Feet | 44,201 | Allocable Costs | 2,557,086 |
| CPU | CPU Occupant | SqFt | Alloc Pent |
| 25000 | Court Operations | 30340 | 68.6410% |
| 52100 | Landscape Maintenance | 900 | 2.0362% |
| 52100 | Landscape Maintenance | 1200 | 2.7149% |
| 62000 | Clerk-Recorder-Assessor | 7475 | 16.9114% |
| 63300 | General Services-Facilities S | 2480 | 5.6107% |
| 63300 | General Services-Facilities S | 756 | 1.7104% |
| 63500 | ITD-Communications | 1050 | 2.3755% |
| | | 44,201 | 100.0000% |
| | | | 2,557,086 |

**COUNTY OF SANTA BARBARA
2009-2010 COST ALLOCATION PLAN SUPPLEMENT
OCCUPANCY OF MULTI-USE STRUCTURES
FISCAL YEAR 2007-2008**

Structure Code: F02004 F02004-SBCH East Wing & Jail

| | | | |
|------------------------|--------|------------------|-----------|
| Total Square Feet | 23609 | Acquisition Cost | 1,389,774 |
| Common Square Feet | 0 | Excludable Costs | 0 |
| Excludable Square Feet | 0 | | |
| Allocable Square Feet | 23,609 | Allocable Costs | 1,389,774 |

| CPU | CPU Occupant | SqFt | Alloc Pent | Allocation |
|-------|-------------------------------|---------------|------------------|------------------|
| 32100 | Sheriff-Law Enforcement | 3503 | 14.8376% | 206,209 |
| 32100 | Sheriff-Law Enforcement | 3497 | 14.8121% | 205,855 |
| 63300 | General Services-Facilities S | 16009 | 67.8089% | 942,390 |
| 99999 | Other | 600 | 2.5414% | 35,320 |
| | | 23,609 | 100.0000% | 1,389,774 |

Structure Code: J02002 J02002-CASA NUEVA OFFICE BUILDING

| | | | |
|------------------------|--------|------------------|-----------|
| Total Square Feet | 28653 | Acquisition Cost | 6,167,747 |
| Common Square Feet | 0 | Excludable Costs | 428,129 |
| Excludable Square Feet | 20,343 | | |
| Allocable Square Feet | 8,310 | Allocable Costs | 5,739,618 |

| CPU | CPU Occupant | SqFt | Alloc Pent | Allocation |
|-------|--------------------------------|---------------|------------------|------------------|
| 44000 | Social Services | 8310 | 100.0000% | 5,739,618 |
| 86100 | SB County Association of Go | 6017 | 0.0000% | 0 |
| 87100 | Air Pollution Control District | 14326 | 0.0000% | 0 |
| | | 28,653 | 100.0000% | 5,739,618 |

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

| | | | |
|------------------------|-------|------------------|-----------|
| Total Square Feet | 9710 | Acquisition Cost | 1,464,095 |
| Common Square Feet | 0 | Excludable Costs | 445,756 |
| Excludable Square Feet | 0 | | |
| Allocable Square Feet | 9,710 | Allocable Costs | 1,018,339 |

| CPU | CPU Occupant | SqFt | Alloc Pent | Allocation |
|-------|---------------------------|--------------|------------------|------------------|
| 41100 | Public Health Department | 7079 | 72.9042% | 742,412 |
| 41212 | Public Health Dept-EMS | 869 | 8.9495% | 91,137 |
| 41400 | Public Health Dept-HS | 503 | 5.1802% | 52,752 |
| 43200 | ADMHS-Alcohol and Drug Pr | 1259 | 12.9660% | 132,038 |
| | | 9,710 | 100.0000% | 1,018,339 |

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FISCAL YEAR 2007-2008**

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

| | | | |
|------------------------|--------|------------------|---------|
| Total Square Feet | 12559 | Acquisition Cost | 897,829 |
| Common Square Feet | 0 | Excludable Costs | 0 |
| Excludable Square Feet | 0 | | |
| Allocable Square Feet | 12,559 | Allocable Costs | 897,829 |

| CPU | CPU Occupant | SqFt | Alloc Pent | Allocation |
|-------|------------------------------|---------------|------------------|----------------|
| 43000 | Alcohol, Drug & Mental Healt | 8748 | 69.6552% | 625,385 |
| 44000 | Social Services | 1080 | 8.5994% | 77,208 |
| 53100 | Planning & Development | 208 | 1.6562% | 14,870 |
| 61000 | Auditor-Controller | 600 | 4.7775% | 42,893 |
| 63100 | General Services-Admin | 128 | 1.0192% | 9,151 |
| 63100 | General Services-Admin | 1395 | 11.1076% | 99,727 |
| 63600 | General Services-Vehicle Op | 400 | 3.1850% | 28,596 |
| | | <u>12,559</u> | <u>100.0000%</u> | <u>897,829</u> |

Structure Code: J02014 J02014-PHD HEALTH CLINIC BLDG #4

| | | | |
|------------------------|--------|------------------|-----------|
| Total Square Feet | 37566 | Acquisition Cost | 4,031,628 |
| Common Square Feet | 0 | Excludable Costs | 313,940 |
| Excludable Square Feet | 0 | | |
| Allocable Square Feet | 37,566 | Allocable Costs | 3,717,688 |

| CPU | CPU Occupant | SqFt | Alloc Pent | Allocation |
|-------|------------------------------|---------------|------------------|------------------|
| 41100 | Public Health Department | 36559 | 97.3194% | 3,618,031 |
| 43000 | Alcohol, Drug & Mental Healt | 403 | 1.0728% | 39,883 |
| 43000 | Alcohol, Drug & Mental Healt | 604 | 1.6078% | 59,774 |
| | | <u>37,566</u> | <u>100.0000%</u> | <u>3,717,688</u> |

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

| | | | |
|------------------------|--------|------------------|-----------|
| Total Square Feet | 49207 | Acquisition Cost | 4,295,398 |
| Common Square Feet | 0 | Excludable Costs | 173,357 |
| Excludable Square Feet | 0 | | |
| Allocable Square Feet | 49,207 | Allocable Costs | 4,122,040 |

| CPU | CPU Occupant | SqFt | Alloc Pent | Allocation |
|-------|------------------------------|---------------|------------------|------------------|
| 41100 | Public Health Department | 28411 | 57.7377% | 2,379,972 |
| 43000 | Alcohol, Drug & Mental Healt | 2553 | 5.1883% | 213,863 |
| 43000 | Alcohol, Drug & Mental Healt | 10213 | 20.7552% | 855,537 |
| 43000 | Alcohol, Drug & Mental Healt | 1021 | 2.0749% | 85,529 |
| 43000 | Alcohol, Drug & Mental Healt | 1532 | 3.1134% | 128,335 |
| 43000 | Alcohol, Drug & Mental Healt | 5107 | 10.3786% | 427,810 |
| 65000 | Treasurer | 370 | 0.7519% | 30,995 |
| | | <u>49,207</u> | <u>100.0000%</u> | <u>4,122,040</u> |

**COUNTY OF SANTA BARBARA
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OCCUPANCY OF MULTI-USE STRUCTURES
FISCAL YEAR 2007-2008**

Structure Code: J02017 J02017- SB Coop Extension

| | | | |
|------------------------|-------|------------------|---------|
| Total Square Feet | 4600 | Acquisition Cost | 375,007 |
| Common Square Feet | 0 | Excludable Costs | 0 |
| Excludable Square Feet | 0 | | |
| Allocable Square Feet | 4,600 | Allocable Costs | 375,007 |

| CPU | CPU Occupant | SqFt | Alloc Pent | Allocation |
|-------|-------------------------------|--------------|------------------|----------------|
| 43000 | Alcohol, Drug & Mental Healt | 600 | 13.0435% | 48,914 |
| 51000 | Agricultural Commissioner | 2000 | 43.4783% | 163,047 |
| 63300 | General Services-Facilities S | 2000 | 43.4783% | 163,047 |
| | | <u>4,600</u> | <u>100.0000%</u> | <u>375,007</u> |

Structure Code: J03010 J03010-SBC MAIN JAIL

| | | | |
|------------------------|--------|------------------|-----------|
| Total Square Feet | 76320 | Acquisition Cost | 6,080,435 |
| Common Square Feet | 0 | Excludable Costs | 2,717,393 |
| Excludable Square Feet | 0 | | |
| Allocable Square Feet | 76,320 | Allocable Costs | 3,363,042 |

| CPU | CPU Occupant | SqFt | Alloc Pent | Allocation |
|-------|-------------------------------|---------------|------------------|------------------|
| 32200 | Sheriff-Custody | 75709 | 99.1994% | 3,336,119 |
| 63300 | General Services-Facilities S | 200 | 0.2621% | 8,813 |
| 63500 | ITD-Communications | 411 | 0.5385% | 18,111 |
| | | <u>76,320</u> | <u>100.0000%</u> | <u>3,363,042</u> |

Structure Code: J04010 J04010-CORP YARD COMM/FLOOD BLDG

| | | | |
|------------------------|-------|------------------|---------|
| Total Square Feet | 7802 | Acquisition Cost | 127,904 |
| Common Square Feet | 0 | Excludable Costs | 127,904 |
| Excludable Square Feet | 0 | | |
| Allocable Square Feet | 7,802 | Allocable Costs | 0 |

| CPU | CPU Occupant | SqFt | Alloc Pent | Allocation |
|-------|-------------------------------|--------------|------------------|------------|
| 54410 | Public Works-Flood Control | 2709 | 34.7219% | 0 |
| 63300 | General Services-Facilities S | 2173 | 27.8518% | 0 |
| 63500 | ITD-Communications | 2920 | 37.4263% | 0 |
| | | <u>7,802</u> | <u>100.0000%</u> | <u>0</u> |

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FISCAL YEAR 2007-2008**

Structure Code: N02001 N02001-SYV OFFICE BUILDING

| | | | |
|------------------------|-------|------------------|---------|
| Total Square Feet | 9881 | Acquisition Cost | 279,604 |
| Common Square Feet | 0 | Excludable Costs | 0 |
| Excludable Square Feet | 0 | | |
| Allocable Square Feet | 9,881 | Allocable Costs | 279,604 |

| CPU | CPU Occupant | SqFt | Alloc Pent | Allocation |
|-------|-------------------------|--------------|------------------|----------------|
| 11000 | Board of Supervisors | 374 | 3.7850% | 10,583 |
| 25000 | Court Operations | 4987 | 50.4706% | 141,118 |
| 32100 | Sheriff-Law Enforcement | 2531 | 25.6148% | 71,620 |
| 99999 | Other | 1989 | 20.1295% | 56,283 |
| | | <u>9,881</u> | <u>100.0000%</u> | <u>279,604</u> |

Structure Code: P03002 P03002-LOMPOC OLD COURT ADDITION

| | | | |
|------------------------|--------|------------------|-----------|
| Total Square Feet | 21599 | Acquisition Cost | 2,941,466 |
| Common Square Feet | 1,800 | Excludable Costs | 0 |
| Excludable Square Feet | 0 | | |
| Allocable Square Feet | 19,799 | Allocable Costs | 2,941,466 |

| CPU | CPU Occupant | SqFt | Alloc Pent | Allocation |
|-------|-------------------------|---------------|------------------|------------------|
| 21100 | District Attorney | 5200 | 26.2640% | 772,545 |
| 22100 | Probation Services | 6832 | 34.5068% | 1,015,006 |
| 25000 | Court Operations | 5602 | 28.2944% | 832,269 |
| 32100 | Sheriff-Law Enforcement | 2165 | 10.9349% | 321,646 |
| | | <u>19,799</u> | <u>100.0000%</u> | <u>2,941,466</u> |

Structure Code: P03003 P03003-LOMPOC ADMIN. BLDG.

| | | | |
|------------------------|--------|------------------|---------|
| Total Square Feet | 11306 | Acquisition Cost | 454,796 |
| Common Square Feet | 0 | Excludable Costs | 0 |
| Excludable Square Feet | 0 | | |
| Allocable Square Feet | 11,306 | Allocable Costs | 454,796 |

| CPU | CPU Occupant | SqFt | Alloc Pent | Allocation |
|-------|-------------------------------|---------------|------------------|----------------|
| 11000 | Board of Supervisors | 1045 | 9.2429% | 42,036 |
| 32100 | Sheriff-Law Enforcement | 634 | 5.6076% | 25,503 |
| 32100 | Sheriff-Law Enforcement | 300 | 2.6535% | 12,068 |
| 43000 | Alcohol, Drug & Mental Health | 7620 | 67.3978% | 306,523 |
| 62000 | Clerk-Recorder-Assessor | 1707 | 15.0982% | 68,666 |
| | | <u>11,306</u> | <u>100.0000%</u> | <u>454,796</u> |

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Structure Code: P03004 P03004-Lompoc Mental Health MISC Office

| | | | |
|------------------------|------------------------------|------------------|-------------------|
| Total Square Feet | 6765 | Acquisition Cost | 432,250 |
| Common Square Feet | 0 | Excludable Costs | 432,250 |
| Excludable Square Feet | 0 | | |
| Allocable Square Feet | 6,765 | Allocable Costs | 0 |
| CPU | CPU Occupant | SqFt | Alloc Pent |
| 43000 | Alcohol, Drug & Mental Healt | 5415 | 80.0443% |
| 44000 | Social Services | 1350 | 19.9557% |
| | | 6,765 | 100.0000% |
| | | | 0 |

Structure Code: P05001 P05001-LOMPOC VMB

| | | | |
|------------------------|-------------------------------|------------------|-------------------|
| Total Square Feet | 20393 | Acquisition Cost | 185,583 |
| Common Square Feet | 0 | Excludable Costs | 0 |
| Excludable Square Feet | 0 | | |
| Allocable Square Feet | 20,393 | Allocable Costs | 185,583 |
| CPU | CPU Occupant | SqFt | Alloc Pent |
| 51000 | Agricultural Commissioner | 334 | 1.6378% |
| 63300 | General Services-Facilities S | 20059 | 98.3622% |
| | | 20,393 | 100.0000% |
| | | | 185,583 |

Structure Code: P06008 P06008-LOMPOC ROAD YARD GARAGE/SHOP/STOR

| | | | |
|------------------------|-----------------------------|------------------|-------------------|
| Total Square Feet | 2870 | Acquisition Cost | 32,644 |
| Common Square Feet | 0 | Excludable Costs | 32,644 |
| Excludable Square Feet | 0 | | |
| Allocable Square Feet | 2,870 | Allocable Costs | 0 |
| CPU | CPU Occupant | SqFt | Alloc Pent |
| 54210 | Public Works-Roads | 180 | 6.2718% |
| 63600 | General Services-Vehicle Op | 2690 | 93.7282% |
| | | 2,870 | 100.0000% |
| | | | 0 |

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

| | | | |
|------------------------|--------|------------------|-----------|
| Total Square Feet | 12409 | Acquisition Cost | 2,025,574 |
| Common Square Feet | 0 | Excludable Costs | 0 |
| Excludable Square Feet | 0 | | |
| Allocable Square Feet | 12,409 | Allocable Costs | 2,025,574 |

| CPU | CPU Occupant | SqFt | Alloc Pent | Allocation |
|-------|-------------------------|---------------|------------------|------------------|
| 11000 | Board of Supervisors | 3878 | 31.2515% | 633,022 |
| 61000 | Auditor-Controller | 80 | 0.6447% | 13,059 |
| 62000 | Clerk-Recorder-Assessor | 4581 | 36.9168% | 747,776 |
| 62000 | Clerk-Recorder-Assessor | 1536 | 12.3781% | 250,728 |
| 65000 | Treasurer | 1795 | 14.4653% | 293,006 |
| 65000 | Treasurer | 323 | 2.6029% | 52,725 |
| 99999 | Other | 216 | 1.7407% | 35,259 |
| | | 12,409 | 100.0000% | 2,025,574 |

Structure Code: T02005 T02005-BETTERAVIA BLDG C, SOCIAL SERVICES

| | | | |
|------------------------|--------|------------------|------------|
| Total Square Feet | 50605 | Acquisition Cost | 10,297,241 |
| Common Square Feet | 0 | Excludable Costs | 0 |
| Excludable Square Feet | 0 | | |
| Allocable Square Feet | 50,605 | Allocable Costs | 10,297,241 |

| CPU | CPU Occupant | SqFt | Alloc Pent | Allocation |
|-------|-------------------------------|---------------|------------------|-------------------|
| 31100 | Fire Department | 145 | 0.2865% | 29,505 |
| 41100 | Public Health Department | 4599 | 9.0880% | 935,817 |
| 41500 | Public Health Dept-EHS | 3252 | 6.4262% | 661,726 |
| 44000 | Social Services | 37537 | 74.1765% | 7,638,129 |
| 61000 | Auditor-Controller | 240 | 0.4743% | 48,836 |
| 63300 | General Services-Facilities S | 1596 | 3.1538% | 324,758 |
| 63700 | ITD-Information Tech Servic | 30 | 0.0593% | 6,104 |
| 90901 | 990 Prop 10 Tobacco Tax | 3206 | 6.3353% | 652,365 |
| | | 50,605 | 100.0000% | 10,297,241 |

Structure Code: T03006 T03006-NORTH COUNTY TECHNICAL SERVICE BLDG

| | | | |
|------------------------|-------|------------------|---------|
| Total Square Feet | 9713 | Acquisition Cost | 361,702 |
| Common Square Feet | 0 | Excludable Costs | 0 |
| Excludable Square Feet | 0 | | |
| Allocable Square Feet | 9,713 | Allocable Costs | 361,702 |

| CPU | CPU Occupant | SqFt | Alloc Pent | Allocation |
|-------|---------------------------|--------------|------------------|----------------|
| 51000 | Agricultural Commissioner | 4116 | 42.3762% | 153,276 |
| 53600 | P&D-Building & Safety | 5597 | 57.6238% | 208,426 |
| | | 9,713 | 100.0000% | 361,702 |

**COUNTY OF SANTA BARBARA
2009-2010 COST ALLOCATION PLAN SUPPLEMENT
OCCUPANCY OF MULTI-USE STRUCTURES
FISCAL YEAR 2007-2008**

Structure Code: T03101 T03101-SM MENTAL HEALTH CENTER

| | | | | |
|------------------------|------------------------------|------------------|-------------------|-------------------|
| Total Square Feet | 17923 | Acquisition Cost | 1,104,178 | |
| Common Square Feet | 0 | Excludable Costs | 240,432 | |
| Excludable Square Feet | 0 | | | |
| Allocable Square Feet | 17,923 | Allocable Costs | 863,746 | |
| CPU | CPU Occupant | SqFt | Alloc Pent | Allocation |
| 43000 | Alcohol, Drug & Mental Healt | 8136 | 45.3942% | 392,090 |
| 43000 | Alcohol, Drug & Mental Healt | 8137 | 45.3998% | 392,139 |
| 44000 | Social Services | 1650 | 9.2060% | 79,517 |
| | | <u>17,923</u> | <u>100.0000%</u> | <u>863,746</u> |

Structure Code: T03301 T03301-SM JUVENILE HALL

| | | | | |
|------------------------|------------------------|------------------|-------------------|-------------------|
| Total Square Feet | 16490 | Acquisition Cost | 16,029,597 | |
| Common Square Feet | 0 | Excludable Costs | 9,040,000 | |
| Excludable Square Feet | 0 | | | |
| Allocable Square Feet | 16,490 | Allocable Costs | 6,989,597 | |
| CPU | CPU Occupant | SqFt | Alloc Pent | Allocation |
| 22200 | Probation Institutions | 14953 | 90.6792% | 6,338,111 |
| 25000 | Court Operations | 1537 | 9.3208% | 651,486 |
| | | <u>16,490</u> | <u>100.0000%</u> | <u>6,989,597</u> |

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

| | | | | |
|------------------------|-----------------------------|------------------|-------------------|-------------------|
| Total Square Feet | 9828 | Acquisition Cost | 282,342 | |
| Common Square Feet | 0 | Excludable Costs | 186,709 | |
| Excludable Square Feet | 7,523 | | | |
| Allocable Square Feet | 2,305 | Allocable Costs | 95,634 | |
| CPU | CPU Occupant | SqFt | Alloc Pent | Allocation |
| 54210 | Public Works-Roads | 4317 | 0.0000% | 0 |
| 54410 | Public Works-Flood Control | 3206 | 0.0000% | 0 |
| 63600 | General Services-Vehicle Op | 1234 | 53.5358% | 51,198 |
| 63600 | General Services-Vehicle Op | 1071 | 46.4642% | 44,435 |
| | | <u>9,828</u> | <u>100.0000%</u> | <u>95,634</u> |

**COUNTY OF SANTA BARBARA
2009-2010 COST ALLOCATION PLAN SUPPLEMENT
OCCUPANCY OF MULTI-USE STRUCTURES
FISCAL YEAR 2007-2008**

Structure Code: T03404 T03404-SM CORP. YARD STEEL GARAGE/SHOPS

| | | | |
|------------------------|-------|------------------|---------|
| Total Square Feet | 7413 | Acquisition Cost | 282,342 |
| Common Square Feet | 0 | Excludable Costs | 186,709 |
| Excludable Square Feet | 5,713 | | |
| Allocable Square Feet | 1,700 | Allocable Costs | 95,634 |

| CPU | CPU Occupant | SqFt | Alloc Pent | Allocation |
|-------|----------------------------|--------------|------------------|---------------|
| 54210 | Public Works-Roads | 4570 | 0.0000% | 0 |
| 54410 | Public Works-Flood Control | 1143 | 0.0000% | 0 |
| 63500 | ITD-Communications | 1700 | 100.0000% | 95,634 |
| | | <u>7,413</u> | <u>100.0000%</u> | <u>95,634</u> |

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

| | | | |
|------------------------|-------|------------------|---------|
| Total Square Feet | 11983 | Acquisition Cost | 685,277 |
| Common Square Feet | 2,764 | Excludable Costs | 239,707 |
| Excludable Square Feet | 0 | | |
| Allocable Square Feet | 9,219 | Allocable Costs | 445,570 |

| CPU | CPU Occupant | SqFt | Alloc Pent | Allocation |
|-------|-------------------------|--------------|------------------|----------------|
| 25000 | Court Operations | 7578 | 82.1998% | 366,258 |
| 32100 | Sheriff-Law Enforcement | 1641 | 17.8002% | 79,312 |
| | | <u>9,219</u> | <u>100.0000%</u> | <u>445,570</u> |

Structure Code: T04007 T04007-SM COURT COMPLEX SUP CRT/DA BLDG C

| | | | |
|------------------------|--------|------------------|-----------|
| Total Square Feet | 14437 | Acquisition Cost | 3,532,467 |
| Common Square Feet | 0 | Excludable Costs | 0 |
| Excludable Square Feet | 0 | | |
| Allocable Square Feet | 14,437 | Allocable Costs | 3,532,467 |

| CPU | CPU Occupant | SqFt | Alloc Pent | Allocation |
|-------|-------------------------|---------------|------------------|------------------|
| 21100 | District Attorney | 4037 | 27.9629% | 987,779 |
| 25000 | Court Operations | 10000 | 69.2665% | 2,446,815 |
| 32100 | Sheriff-Law Enforcement | 400 | 2.7707% | 97,873 |
| | | <u>14,437</u> | <u>100.0000%</u> | <u>3,532,467</u> |

**COUNTY OF SANTA BARBARA
2009-2010 COST ALLOCATION PLAN SUPPLEMENT
OCCUPANCY OF MULTI-USE STRUCTURES
FISCAL YEAR 2007-2008**

Structure Code: T04008 T04008-SM COURT COMPLEX COURT BLDG G

| | | | |
|------------------------|--------|------------------|-----------|
| Total Square Feet | 28023 | Acquisition Cost | 8,560,904 |
| Common Square Feet | 0 | Excludable Costs | 0 |
| Excludable Square Feet | 0 | | |
| Allocable Square Feet | 28,023 | Allocable Costs | 8,560,904 |

| CPU | CPU Occupant | SqFt | Alloc Pent | Allocation |
|-------|-------------------------|---------------|------------------|------------------|
| 25000 | Court Operations | 24261 | 86.5753% | 7,411,629 |
| 32100 | Sheriff-Law Enforcement | 3762 | 13.4247% | 1,149,275 |
| | | <u>28,023</u> | <u>100.0000%</u> | <u>8,560,904</u> |

COUNTY OF SANTA BARBARA
2009-2010 COST ALLOCATION PLAN SUPPLEMENT
OCCUPANCY IN NON-COUNTY OWNED STRUCTURES
FISCAL YEAR 2007-08

| Cost Plan Unit | Department | Address | Sq. Ft. Occupied | Monthly Rent |
|-------------------|----------------------------------|--|---------------------|-----------------|
| 21300 | Child Support Services | 4 East Carrillo Street, Santa Barbara | 15,000 | 27,102 |
| | | 201 South Miller Street, Ste 202-206, & 210, Santa Maria | 10,249 | 17,525 |
| 25000 | Court Operations | 201 S. Miller Street, Ste 208, Santa Maria | 2,440 | 4,239 |
| 31100 | Fire Department | 195 West Highway 246, Ste 102 & 104, Buellton | 4,740 | 5,512 |
| 32100 | Sheriff - Law Enforcement | 5775 Carpinteria Avenue, Carpinteria | 2,000 | 1 |
| | | 140 W. Hwy 246, Buellton | 1,000 | 1 |
| | | 7042 Marketplace Drive, Goleta | 300 | - |
| | | 5827 Hollister Avenue, Suite B, Goleta | 200 | - |
| | | Real Property agent has details | 3,190 | 2,754 |
| | | 900 Airport Rd, Hangar G-7, Santa Ynez | 6,800 | 3,683 |
| 41100 | Health Care Services | 1136 East Montecito Street, Santa Barbara | 6,980 | 7,588 |
| | | 545 Alisal Road, Stes. 109-111, Solvang | 663 | 371 |
| | | 1111 Chapala, Suite 200, Santa Barbara | 8,388 | 25,542 |
| | | 400 N. McClelland, Santa Maria | 1,400 | 1,540 |
| | | 220 S. Palisades Drive, Ste 104-105, Santa Maria | 3,216 | 6,311 |
| | | 116 South Palisade, Santa Maria, Suite 104 | 5,674 | 7,376 |
| 43000 | Alcohol, Drug & Mental Health | 601 East Ocean Avenue, Ste 15 & 16, Lompoc | 1,990 | 2,304 |
| | | 218 West Carmen Lane Suite 111, Santa Maria, CA 93454 | 1,500 | 1,791 |
| | | 2034 De La Vina Street, Santa Barbara | 4,225 | 9,295 |
| | | 648 North H Street, Lompoc CA 93436 | 4,784 | 4,784 |
| 44000 | Social Services | 1410 & 1444 So. Broadway, Santa Maria | 43,068 | 66,572 |
| | | 130 E. Ortega Street, Santa Barbara (EDD) | 2,281 | 1,780 |
| | | 1133 & 1145 North "H" St., Suites C1-4, 6&7, D7-9, Lompoc | 11,400 | 13,602 |
| | | 1318 Broadway, Santa Maria Ca 93456 | 30,000 | 45,000 |
| 51000 | Ag Commisioner | 1745 Mission Dr., Solvang | 150 | 218 |
| 53100 | Planning & Development | 185 West Highway 246, #101, Buellton | 1,200 | 1,347 |
| | | 30 E. Figueroa Street, Santa Barbara | 4,000 | 12,923 |
| | | 624 B West Foster Road, Santa Maria | 1,057 | 1,585 |
| | | 624 A West Foster Road, Santa Maria | 1,631 | 2,342 |
| 62000 | Clerk-Recorder-Assessor | 1101 Anacapa, 2nd Floor, Santa Barbara | 4,431 | 12,504 |
| 63300 | General Services | Adjacent to Rocky Nook Park | - | 1 |
| 90901 | First 5 Commission | 1 East Anapamu Street, Santa Barbara | 7,120 | 13,243 |
| | | 1103 Clark, Suite A, Orcutt | 867 | 1,473 |

COUNTY OF SANTA BARBARA
2009-2010 COST ALLOCATION PLAN SUPPLEMENT
DETAILS OF COUNTY-OWNED STRUCTURES
(GOVERNMENTAL FUNDS ONLY)
FISCAL YEAR 2007-2008

| Multi Use Structures | ACQUISITION | | | IMPROVEMENTS | | TOTAL COSTS | AMOUNT EXCLUDED | AMOUNT ALLOCATED |
|---|-------------|-----------|------------------|--------------|------------------|------------------|-----------------|------------------|
| | MEANS | DATE | COST | DATE | COST | | | |
| Structure Code A01001 | | | | | | | | |
| A01001-CARPINTERIA VETERANS MEMORIAL BLDG | | | | | | | | |
| | C | 1/19/1936 | 312,939 | | | | | |
| | | | | 12/5/1995 | 244,157 | | | |
| | | | | 6/30/2004 | 510,656 | | | |
| | | | | 6/30/2005 | 293,663 | | | |
| BUILDING TOTALS | | | 312,939 | | 1,048,476 | 1,361,415 | 510,656 | 850,759 |
| Structure Code F01001 | | | | | | | | |
| F01001-Schwartz Building | | | | | | | | |
| | C | 6/30/2005 | 1,697,946 | | | | | |
| BUILDING TOTALS | | | 1,697,946 | | 0 | 1,697,946 | 0 | 1,697,946 |
| 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 | 961,516 | 0 | 961,516 |
| 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 | | | |
| | | | | 6/30/2006 | 2,959,730 | | | |
| BUILDING TOTALS | | | 161,561 | | 4,086,301 | 4,247,862 | 108,362 | 4,139,500 |
| 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 | | | |
| | | | | 6/30/2007 | 270,455 | | | |
| BUILDING TOTALS | | | 2,356,118 | | 3,522,771 | 5,878,889 | 84,577 | 5,794,312 |

**COUNTY OF SANTA BARBARA
2009-2010 COST ALLOCATION PLAN SUPPLEMENT
DETAILS OF COUNTY-OWNED STRUCTURES
(GOVERNMENTAL FUNDS ONLY)
FISCAL YEAR 2007-2008**

| Multi Use Structures | ACQUISITION | | | IMPROVEMENTS | | TOTAL COSTS | AMOUNT EXCLUDED | AMOUNT ALLOCATED |
|-------------------------------------|-------------|-----------|-----------|--------------|-----------|-------------|-----------------|------------------|
| | MEANS | DATE | COST | DATE | COST | | | |
| Structure Code F01008 | | | | | | | | |
| F01008-S.B. SUPERIOR COURT BUILDING | | | | | | | | |
| | C | 7/1/1990 | 52,533 | | | | | |
| | C | 7/1/1990 | 37,330 | | | | | |
| BUILDING TOTALS | | | 89,864 | | 0 | 89,864 | 0 | 89,864 |
| Structure Code F02002 | | | | | | | | |
| F02002-County Courthouse Annex | | | | | | | | |
| | C | 1/19/1929 | 425,000 | | | | | |
| | | | | 6/1/1977 | 278,356 | | | |
| | | | | 6/15/1987 | 31,460 | | | |
| | | | | 3/19/1991 | 654,958 | | | |
| BUILDING TOTALS | | | 425,000 | | 964,774 | 1,389,774 | 0 | 1,389,774 |
| Structure Code F02003 | | | | | | | | |
| F02003-Santa Barbara Courthouse | | | | | | | | |
| | C | 1/19/1929 | 425,000 | | | | | |
| | | | | 6/1/1977 | 278,356 | | | |
| | | | | 6/15/1987 | 31,460 | | | |
| | | | | 7/1/1990 | 305,303 | | | |
| | | | | 7/1/1990 | 417,214 | | | |
| | | | | 3/19/1991 | 654,958 | | | |
| | | | | 10/31/1996 | 206,696 | | | |
| | | | | 6/30/2003 | 89,444 | | | |
| | | | | 6/30/2003 | 148,655 | | | |
| BUILDING TOTALS | | | 425,000 | | 2,132,086 | 2,557,086 | 0 | 2,557,086 |
| Structure Code F02004 | | | | | | | | |
| F02004-SBCH East Wing & Jail | | | | | | | | |
| | C | 1/19/1929 | 425,000 | | | | | |
| | | | | 6/1/1977 | 278,356 | | | |
| | | | | 6/15/1987 | 31,460 | | | |
| | | | | 3/19/1991 | 654,958 | | | |
| BUILDING TOTALS | | | 425,000 | | 964,774 | 1,389,774 | 35,320 | 1,354,454 |
| Structure Code J02002 | | | | | | | | |
| J02002-CASA NUEVA OFFICE BUILDING | | | | | | | | |
| | C | 6/30/2004 | 5,739,618 | | | | | |
| | C | 6/30/2004 | 126,617 | | | | | |
| | | | | 6/30/2004 | 93,364 | | | |
| | | | | 6/30/2004 | 208,148 | | | |
| BUILDING TOTALS | | | 5,866,235 | | 301,511 | 6,167,747 | 428,129 | 5,739,618 |

COUNTY OF SANTA BARBARA
2009-2010 COST ALLOCATION PLAN SUPPLEMENT
DETAILS OF COUNTY-OWNED STRUCTURES
(GOVERNMENTAL FUNDS ONLY)
FISCAL YEAR 2007-2008

| Multi Use Structures | ACQUISITION | | | IMPROVEMENTS | | TOTAL COSTS | AMOUNT EXCLUDED | AMOUNT ALLOCATED |
|---------------------------------------|--------------------|-------------|----------------|---------------------|------------------|--------------------|------------------------|-------------------------|
| | MEANS | DATE | COST | DATE | COST | | | |
| Structure Code J02003 | | | | | | | | |
| J02003-PHD SAN ANTONIO BLDG. 1 | | | | | | | | |
| | P | 1/19/1917 | 81,671 | | | | | |
| | | | | 1/19/1962 | 62,712 | | | |
| | | | | 9/11/1981 | 40,808 | | | |
| | | | | 10/28/1983 | 43,995 | | | |
| | | | | 1/10/1989 | 76,534 | | | |
| | | | | 5/8/1989 | 493,547 | | | |
| | | | | 10/17/1989 | 156,514 | | | |
| | | | | 5/31/1997 | 62,559 | | | |
| | | | | 6/30/2006 | 169,882 | | | |
| | | | | 6/30/2006 | 275,874 | | | |
| BUILDING TOTALS | | | 81,671 | | 1,382,424 | 1,464,095 | 445,756 | 1,018,339 |
| Structure Code J02013 | | | | | | | | |
| J02013-County Archives Building (#10) | | | | | | | | |
| | P | 1/19/1917 | 81,671 | | | | | |
| | | | | 1/19/1962 | 62,712 | | | |
| | | | | 7/1/1980 | 36,003 | | | |
| | | | | 9/11/1981 | 40,808 | | | |
| | | | | 10/28/1983 | 43,995 | | | |
| | | | | 1/10/1989 | 76,534 | | | |
| | | | | 5/8/1989 | 493,547 | | | |
| | | | | 5/31/1997 | 62,559 | | | |
| BUILDING TOTALS | | | 81,671 | | 816,158 | 897,829 | 0 | 897,829 |
| Structure Code J02014 | | | | | | | | |
| J02014-PHD HEALTH CLINIC BLDG #4 | | | | | | | | |
| | C | 1/19/1950 | 825,000 | | | | | |
| | | | | 1/19/1968 | 204,482 | | | |
| | | | | 7/1/1980 | 36,003 | | | |
| | | | | 10/28/1983 | 1,040,309 | | | |
| | | | | 10/28/1983 | 749,716 | | | |
| | | | | 7/1/1990 | 632,660 | | | |
| | | | | 5/31/1997 | 62,559 | | | |
| | | | | 6/30/2003 | 313,940 | | | |
| | | | | 6/30/2004 | 166,959 | | | |
| BUILDING TOTALS | | | 825,000 | | 3,206,628 | 4,031,628 | 313,940 | 3,717,688 |

**COUNTY OF SANTA BARBARA
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DETAILS OF COUNTY-OWNED STRUCTURES
(GOVERNMENTAL FUNDS ONLY)
FISCAL YEAR 2007-2008**

| Multi Use Structures | ACQUISITION | | | IMPROVEMENTS | | TOTAL COSTS | AMOUNT EXCLUDED | AMOUNT ALLOCATED |
|------------------------------------|-------------|-----------|-----------|--------------|-----------|-------------|-----------------|------------------|
| | MEANS | DATE | COST | DATE | COST | | | |
| Structure Code J02016 | | | | | | | | |
| J02016-PHD PSYCH/HEALTH BLDG 2 & 3 | | | | | | | | |
| | C | 1/19/1961 | 1,440,362 | | | | | |
| | | | | 7/1/1980 | 36,003 | | | |
| | | | | 9/11/1981 | 506,460 | | | |
| | | | | 9/11/1981 | 1,090,496 | | | |
| | | | | 7/1/1990 | 123,070 | | | |
| | | | | 7/1/1990 | 863,090 | | | |
| | | | | 5/31/1997 | 62,559 | | | |
| | | | | 6/30/2003 | 173,357 | | | |
| BUILDING TOTALS | | | 1,440,362 | | 2,855,036 | 4,295,398 | 173,357 | 4,122,040 |
| Structure Code J02017 | | | | | | | | |
| J02017- SB Coop Extension | | | | | | | | |
| | P | 1/19/1917 | 135,311 | | | | | |
| | | | | 6/30/2001 | 239,696 | | | |
| BUILDING TOTALS | | | 135,311 | | 239,696 | 375,007 | 0 | 375,007 |
| Structure Code J03010 | | | | | | | | |
| J03010-SBC MAIN JAIL | | | | | | | | |
| | L | 6/6/1972 | 1,237,598 | | | | | |
| | | | | 3/24/1986 | 209,439 | | | |
| | | | | 4/30/1997 | 109,350 | | | |
| | | | | 6/30/1999 | 416,496 | | | |
| | | | | 6/30/2000 | 1,626,565 | | | |
| | | | | 6/30/2000 | 475,794 | | | |
| | | | | 6/30/2000 | 198,538 | | | |
| | | | | 6/30/2006 | 764,530 | | | |
| | | | | 6/30/2006 | 149,397 | | | |
| | | | | 6/30/2007 | 608,100 | | | |
| | | | | 6/30/2008 | 284,628 | | | |
| BUILDING TOTALS | | | 1,237,598 | | 4,842,837 | 6,080,435 | 2,717,393 | 3,363,042 |
| Structure Code J04010 | | | | | | | | |
| J04010-CORP YARD COMM/FLOOD BLDG | | | | | | | | |
| | C | 1/22/1973 | 127,904 | | | | | |
| BUILDING TOTALS | | | 127,904 | | 0 | 127,904 | 127,904 | 0 |
| Structure Code N02001 | | | | | | | | |
| N02001-SYV OFFICE BUILDING | | | | | | | | |
| | C | 1/19/1964 | 42,427 | | | | | |
| | | | | 6/6/1974 | 35,433 | | | |
| | | | | 12/8/1992 | 201,744 | | | |
| BUILDING TOTALS | | | 42,427 | | 237,178 | 279,604 | 56,283 | 223,321 |

**COUNTY OF SANTA BARBARA
2009-2010 COST ALLOCATION PLAN SUPPLEMENT
DETAILS OF COUNTY-OWNED STRUCTURES
(GOVERNMENTAL FUNDS ONLY)
FISCAL YEAR 2007-2008**

| Multi Use Structures | ACQUISITION | | | IMPROVEMENTS | | TOTAL COSTS | AMOUNT EXCLUDED | AMOUNT ALLOCATED |
|---|-------------|------------|-----------|--------------|-----------|-------------|-----------------|------------------|
| | MEANS | DATE | COST | DATE | COST | | | |
| Structure Code P03002 P03002-LOMPOC OLD COURT ADDITION | | | | | | | | |
| | C | 7/1/1979 | 695,791 | | | | | |
| | | | | 6/30/2002 | 2,130,838 | | | |
| | | | | 6/30/2003 | 114,837 | | | |
| BUILDING TOTALS | | | 695,791 | | 2,245,675 | 2,941,466 | 0 | 2,941,466 |
| Structure Code P03003 P03003-LOMPOC ADMIN. BLDG. | | | | | | | | |
| | C | 6/6/1972 | 454,796 | | | | | |
| BUILDING TOTALS | | | 454,796 | | 0 | 454,796 | 0 | 454,796 |
| Structure Code P03004 P03004-Lompoc Mental Health MISC Office | | | | | | | | |
| | L | 12/20/2002 | 432,250 | | | | | |
| BUILDING TOTALS | | | 432,250 | | 0 | 432,250 | 432,250 | 0 |
| Structure Code P05001 P05001-LOMPOC VMB | | | | | | | | |
| | C | 1/19/1935 | 185,583 | | | | | |
| BUILDING TOTALS | | | 185,583 | | 0 | 185,583 | 0 | 185,583 |
| Structure Code P06008 P06008-LOMPOC ROAD YARD GARAGE/SHOP/STOR | | | | | | | | |
| | C | 1/19/1963 | 32,644 | | | | | |
| BUILDING TOTALS | | | 32,644 | | 0 | 32,644 | 32,644 | 0 |
| Structure Code T02002 T02002-BETTERAVIA CENTER BLDG D. ADMIN. | | | | | | | | |
| | L | 5/23/1991 | 1,824,708 | | | | | |
| | | | | 6/30/2006 | 78,637 | | | |
| | | | | 6/30/2006 | 122,229 | | | |
| BUILDING TOTALS | | | 1,824,708 | | 200,866 | 2,025,574 | 35,259 | 1,990,315 |
| Structure Code T02005 T02005-BETTERAVIA BLDG C, SOCIAL SERVICES | | | | | | | | |
| | L | 7/23/1991 | 9,711,903 | | | | | |
| | | | | 3/16/1994 | 585,338 | | | |
| BUILDING TOTALS | | | 9,711,903 | | 585,338 | 10,297,241 | 0 | 10,297,241 |
| Structure Code T03006 T03006-NORTH COUNTY TECHNICAL SERVICE BLDG | | | | | | | | |
| | C | 7/1/1977 | 361,702 | | | | | |
| BUILDING TOTALS | | | 361,702 | | 0 | 361,702 | 0 | 361,702 |

**COUNTY OF SANTA BARBARA
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DETAILS OF COUNTY-OWNED STRUCTURES
(GOVERNMENTAL FUNDS ONLY)
FISCAL YEAR 2007-2008**

| Multi Use Structures | ACQUISITION | | | IMPROVEMENTS | | TOTAL COSTS | AMOUNT EXCLUDED | AMOUNT ALLOCATED |
|---|--------------------|-------------|----------------|---------------------|-------------------|--------------------|------------------------|-------------------------|
| | MEANS | DATE | COST | DATE | COST | | | |
| 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 | 1,104,178 | 240,432 | 863,746 |
| Structure Code T03301 | | | | | | | | |
| T03301-SM JUVENILE HALL | | | | | | | | |
| | C | 1/1/1975 | 362,160 | | | | | |
| | | | | 12/30/1999 | 1,000,000 | | | |
| | | | | 12/30/1999 | 722,899 | | | |
| | | | | 6/30/2005 | 5,532,211 | | | |
| | | | | 6/30/2005 | 8,040,000 | | | |
| | | | | 6/30/2006 | 372,328 | | | |
| BUILDING TOTALS | | | 362,160 | | 15,667,438 | 16,029,597 | 9,040,000 | 6,989,597 |
| Structure Code T03403 | | | | | | | | |
| T03403-SM CORP YARD GS SHOPS/ OFFICE BLDG | | | | | | | | |
| | C | 7/1/1978 | 186,709 | | | | | |
| | | | | 7/1/1978 | 95,634 | | | |
| BUILDING TOTALS | | | 186,709 | | 95,634 | 282,342 | 186,709 | 95,634 |
| Structure Code T03404 | | | | | | | | |
| T03404-SM CORP. YARD STEEL GARAGE/SHOPS | | | | | | | | |
| | C | 7/1/1978 | 186,709 | | | | | |
| | | | | 7/1/1978 | 95,634 | | | |
| BUILDING TOTALS | | | 186,709 | | 95,634 | 282,342 | 186,709 | 95,634 |
| Structure Code T04004 | | | | | | | | |
| T04004-SM COURT COMPLEX COURTHOUSE BLDG D | | | | | | | | |
| | C | 1/19/1954 | 71,039 | | | | | |
| | | | | 1/19/1964 | 82,442 | | | |
| | | | | 10/28/1983 | 70,333 | | | |
| | | | | 7/1/1990 | 25,000 | | | |
| | | | | 6/30/2006 | 146,272 | | | |
| | | | | 6/30/2007 | 50,484 | | | |
| | | | | 6/30/2008 | 239,707 | | | |
| BUILDING TOTALS | | | 71,039 | | 614,238 | 685,277 | 239,707 | 445,570 |

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(GOVERNMENTAL FUNDS ONLY)
FISCAL YEAR 2007-2008**

| Multi Use Structures | <u>ACQUISITION</u> | | | <u>IMPROVEMENTS</u> | | <u>TOTAL COSTS</u> | <u>AMOUNT EXCLUDED</u> | <u>AMOUNT ALLOCATED</u> |
|---|--------------------|-------------|-------------------|---------------------|-------------------|--------------------|------------------------|-------------------------|
| | <u>MEANS</u> | <u>DATE</u> | <u>COST</u> | <u>DATE</u> | <u>COST</u> | | | |
| Structure Code T04007 | | | | | | | | |
| T04007-SM COURT COMPLEX SUP CRT/DA BLDG C | | | | | | | | |
| | C | 1/19/1954 | 71,039 | | | | | |
| | | | | 1/19/1964 | 82,442 | | | |
| | | | | 10/28/1983 | 70,333 | | | |
| | | | | 7/1/1990 | 25,000 | | | |
| | | | | 6/30/2005 | 3,177,252 | | | |
| | | | | 6/30/2007 | 106,401 | | | |
| BUILDING TOTALS | | | <u>71,039</u> | | <u>3,461,428</u> | <u>3,532,467</u> | <u>0</u> | <u>3,532,467</u> |
| Structure Code T04008 | | | | | | | | |
| T04008-SM COURT COMPLEX COURT BLDG G | | | | | | | | |
| | C | 7/1/1991 | 8,478,751 | | | | | |
| | | | | 12/1/1991 | 82,153 | | | |
| BUILDING TOTALS | | | <u>8,478,751</u> | | <u>82,153</u> | <u>8,560,904</u> | <u>0</u> | <u>8,560,904</u> |
| Total Multi Use Structures | | | <u>39,754,728</u> | | <u>50,747,410</u> | <u>90,502,139</u> | <u>15,395,386</u> | <u>75,106,753</u> |

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DETAILS OF COUNTY-OWNED STRUCTURES
(GOVERNMENTAL FUNDS ONLY)
FISCAL YEAR 2007-2008**

| Single Use Structures | ACQUISITION | | IMPROVEMENTS | | TOTAL COSTS | AMOUNT EXCLUDED | AMOUNT ALLOCATED |
|---|-------------|------------|--------------|-----------|-------------|-----------------|------------------|
| | MEANS | DATE | COST | DATE | | | |
| Structure Code A02001 A02001-MONTECITO HALL & LIBRARY | | | | | | | |
| | C | 11/16/1942 | 700,549 | | | | |
| BUILDING TOTALS | | | 700,549 | | 0 | 700,549 | 0 |
| Structure Code C11001 C11001-FIRE STATION 11 | | | | | | | |
| | C | 1/1/1967 | 191,050 | | | | |
| | | | | 6/30/2008 | 243,454 | | |
| BUILDING TOTALS | | | 191,050 | | 243,454 | 434,504 | 0 |
| Structure Code C12001 C12001-FIRE STATION #12 | | | | | | | |
| | C | 7/1/1997 | 1,075,484 | | | | |
| | | | | 6/30/1998 | 120,032 | | |
| BUILDING TOTALS | | | 1,075,484 | | 120,032 | 1,195,516 | 0 |
| Structure Code C13001 C13001-FIRE STATION #13 ENGINE HOUSE | | | | | | | |
| | C | 1/19/1958 | 43,871 | | | | |
| BUILDING TOTALS | | | 43,871 | | 0 | 43,871 | 0 |
| Structure Code C15001 C15001-FIRE STATION #15 | | | | | | | |
| | C | 6/30/2000 | 126,018 | | | | |
| BUILDING TOTALS | | | 126,018 | | 0 | 126,018 | 0 |
| Structure Code C18001 C18001-FIRE STATION #18 | | | | | | | |
| | D | 7/15/1989 | 620,170 | | | | |
| BUILDING TOTALS | | | 620,170 | | 0 | 620,170 | 0 |
| Structure Code C18003 C18003-FIRE STATION #18 GEN/STORAGE BLDG | | | | | | | |
| | D | 7/15/1989 | 620,170 | | | | |
| BUILDING TOTALS | | | 620,170 | | 0 | 620,170 | 0 |
| Structure Code C22001 C22001-FIRE STATION #22 | | | | | | | |
| | L | 7/31/1981 | 263,331 | | | | |
| BUILDING TOTALS | | | 263,331 | | 0 | 263,331 | 0 |

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(GOVERNMENTAL FUNDS ONLY)
FISCAL YEAR 2007-2008**

| Single Use Structures | ACQUISITION | | | IMPROVEMENTS | | TOTAL COSTS | AMOUNT EXCLUDED | AMOUNT ALLOCATED |
|--|-------------|-----------|-----------|--------------|---------|-------------|-----------------|------------------|
| | MEANS | DATE | COST | DATE | COST | | | |
| Structure Code C23001 | | | | | | | | |
| C23001-FIRE STATION 23 VEHICLE GARAGE | | | | | | | | |
| | C | 3/19/1990 | 269,252 | | | | | |
| BUILDING TOTALS | | | 269,252 | | 0 | 269,252 | 0 | 269,252 |
| Structure Code C23002 | | | | | | | | |
| C23002-FIRE STATION 23 STATION HOUSE | | | | | | | | |
| | C | 3/19/1990 | 269,252 | | | | | |
| BUILDING TOTALS | | | 269,252 | | 0 | 269,252 | 0 | 269,252 |
| Structure Code C31001 | | | | | | | | |
| C31001-FIRE STATION #31 | | | | | | | | |
| | C | 1/19/1965 | 47,274 | | | | | |
| BUILDING TOTALS | | | 47,274 | | 0 | 47,274 | 0 | 47,274 |
| Structure Code C31004 | | | | | | | | |
| C31004-FIRE DEPT. OPERATIONS OFFICE | | | | | | | | |
| | C | 1/19/1965 | 47,274 | | | | | |
| BUILDING TOTALS | | | 47,274 | | 0 | 47,274 | 0 | 47,274 |
| Structure Code C32001 | | | | | | | | |
| C32001-FIRE STATION #32 | | | | | | | | |
| | L | 2/11/1991 | 2,310,890 | | | | | |
| BUILDING TOTALS | | | 2,310,890 | | 0 | 2,310,890 | 2,310,890 | 0 |
| Structure Code C41001 | | | | | | | | |
| C41001-NEW CUYAMA FIRE STATION #41 | | | | | | | | |
| | C | 6/30/2003 | 118,658 | | | | | |
| BUILDING TOTALS | | | 118,658 | | 0 | 118,658 | 118,658 | 0 |
| Structure Code D00001 | | | | | | | | |
| D00001-LAKE CACHUMA GATE HOUSE | | | | | | | | |
| | C | 4/18/1996 | 146,736 | | | | | |
| BUILDING TOTALS | | | 146,736 | | 0 | 146,736 | 0 | 146,736 |
| Structure Code D00076 | | | | | | | | |
| D00076-LAKE CACHUMA SEWAGE TREATMENT PLANT | | | | | | | | |
| | C | 6/30/1993 | 853,778 | | | | | |
| | | | | 6/30/1997 | 201,425 | | | |
| BUILDING TOTALS | | | 853,778 | | 201,425 | 1,055,203 | 0 | 1,055,203 |
| Structure Code D24015 | | | | | | | | |
| D24015-JALAMA BEACH PARK OFFICE BUILDING | | | | | | | | |
| | G | 1/4/1982 | 193,818 | | | | | |
| BUILDING TOTALS | | | 193,818 | | 0 | 193,818 | 193,818 | 0 |

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| Single Use Structures | ACQUISITION | | | IMPROVEMENTS | | TOTAL COSTS | AMOUNT EXCLUDED | AMOUNT ALLOCATED |
|---|-------------|------------|-----------|--------------|-----------|-------------|-----------------|------------------|
| | MEANS | DATE | COST | DATE | COST | | | |
| Structure Code D40002 | | | | | | | | |
| D40002-ARROYO BURRO BCH PRK - RESTAURANT | | | | | | | | |
| | G | 11/10/1981 | 290,399 | | | | | |
| BUILDING TOTALS | | | 290,399 | | 0 | 290,399 | 290,399 | 0 |
| 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 | 304,077 | 304,077 | 0 |
| Structure Code D46003 | | | | | | | | |
| D46003-TUCKERS GROVE PARK OFFICE & GARAGE | | | | | | | | |
| | G | 10/13/1980 | 65,274 | | | | | |
| | | | | 1/16/1990 | 117,813 | | | |
| BUILDING TOTALS | | | 65,274 | | 117,813 | 183,087 | 183,087 | 0 |
| Structure Code D62006 | | | | | | | | |
| D62006-WALLER PARK OFFICE | | | | | | | | |
| | G | 7/1/1978 | 488,194 | | | | | |
| BUILDING TOTALS | | | 488,194 | | 0 | 488,194 | 488,194 | 0 |
| 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 | 6,542,141 | 0 | 6,542,141 |
| Structure Code F01009 | | | | | | | | |
| F01009-Court Services Bldg | | | | | | | | |
| | C | 7/1/1990 | 52,533 | | | | | |
| | C | 7/1/1990 | 37,330 | | | | | |
| BUILDING TOTALS | | | 89,864 | | 0 | 89,864 | 0 | 89,864 |
| Structure Code F01010 | | | | | | | | |
| F01010-Court Storage Unit | | | | | | | | |
| | C | 7/1/1990 | 37,330 | | | | | |
| | C | 7/1/1990 | 52,533 | | | | | |
| BUILDING TOTALS | | | 89,864 | | 0 | 89,864 | 0 | 89,864 |
| 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 | 1,820,047 | 437,758 | 1,382,289 |

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| Single Use Structures | ACQUISITION | | | IMPROVEMENTS | | TOTAL COSTS | AMOUNT EXCLUDED | AMOUNT ALLOCATED |
|-------------------------------------|-------------|-----------|---------|--------------|-----------|-------------|-----------------|------------------|
| | MEANS | DATE | COST | DATE | COST | | | |
| Structure Code F02001 | | | | | | | | |
| F02001-HALL of RECORDS | | | | | | | | |
| | C | 1/19/1929 | 425,000 | | | | | |
| | | | | 6/1/1977 | 278,356 | | | |
| | | | | 6/15/1987 | 31,460 | | | |
| | | | | 3/19/1991 | 654,958 | | | |
| | | | | 6/30/2006 | 3,281,502 | | | |
| BUILDING TOTALS | | | 425,000 | | 4,246,276 | 4,671,276 | 0 | 4,671,276 |
| Structure Code F04001 | | | | | | | | |
| F04001-SB VETERANS MEMORIAL BLDG. | | | | | | | | |
| | P | 1/19/1935 | 190,180 | | | | | |
| BUILDING TOTALS | | | 190,180 | | 0 | 190,180 | 0 | 190,180 |
| Structure Code F04002 | | | | | | | | |
| F04002-SB VMB RESIDENCE/STORAGE | | | | | | | | |
| | P | 1/19/1935 | 190,180 | | | | | |
| BUILDING TOTALS | | | 190,180 | | 0 | 190,180 | 0 | 190,180 |
| Structure Code H01001 | | | | | | | | |
| H01001-SB AHR SHELTER MAIN OFFICE | | | | | | | | |
| | C | 7/1/1980 | 345,827 | | | | | |
| | | | | 6/30/2005 | 916,000 | | | |
| | | | | 6/30/2005 | 2,610,057 | | | |
| | | | | 6/30/2005 | 944,000 | | | |
| | | | | 6/30/2006 | 150,379 | | | |
| BUILDING TOTALS | | | 345,827 | | 4,620,435 | 4,966,262 | 3,554,057 | 1,412,206 |
| Structure Code J01001 | | | | | | | | |
| J01001-DSS Community Center | | | | | | | | |
| | C | 1/19/1963 | 65,819 | | | | | |
| | | | | 6/15/1987 | 62,892 | | | |
| | | | | 6/30/2008 | 552,990 | | | |
| BUILDING TOTALS | | | 65,819 | | 615,882 | 681,700 | 552,990 | 128,710 |
| Structure Code J01003 | | | | | | | | |
| J01003-Coroner Offices | | | | | | | | |
| | C | 1/19/1963 | 65,819 | | | | | |
| | | | | 6/15/1987 | 62,892 | | | |
| | | | | 6/30/2008 | 115,000 | | | |
| BUILDING TOTALS | | | 65,819 | | 177,892 | 243,710 | 115,000 | 128,710 |
| Structure Code J01009 | | | | | | | | |
| J01009-Fire Battalion Chief Offices | | | | | | | | |
| | C | 1/19/1958 | 43,871 | | | | | |
| BUILDING TOTALS | | | 43,871 | | 0 | 43,871 | 0 | 43,871 |

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| Single Use Structures | ACQUISITION | | | IMPROVEMENTS | | TOTAL COSTS | AMOUNT EXCLUDED | AMOUNT ALLOCATED |
|--|-------------|-----------|---------|--------------|-----------|-------------|-----------------|------------------|
| | MEANS | DATE | COST | DATE | COST | | | |
| Structure Code J01010 J01010-SOD OFFICE 2 | | | | | | | | |
| | C | 1/19/1958 | 43,871 | | | | | |
| BUILDING TOTALS | | | 43,871 | | 0 | 43,871 | 0 | 43,871 |
| Structure Code J01011 J01011-Sheriff Special Ops Intel Off. | | | | | | | | |
| | C | 1/19/1958 | 43,871 | | | | | |
| BUILDING TOTALS | | | 43,871 | | 0 | 43,871 | 0 | 43,871 |
| Structure Code J01015 J01015-SB JUVENILE SERVICES/PROBATION | | | | | | | | |
| | C | 1/19/1958 | 512,211 | | | | | |
| BUILDING TOTALS | | | 512,211 | | 0 | 512,211 | 0 | 512,211 |
| 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 | 1,295,692 | 0 | 1,295,692 |
| Structure Code J02001 J02001-CASA DEL MURAL BLDG #6 | | | | | | | | |
| | C | 1/19/1967 | 111,135 | | | | | |
| | | | | 1/19/1967 | 54,442 | | | |
| | | | | 5/31/2001 | 120,002 | | | |
| | | | | 5/31/2001 | 87,500 | | | |
| | | | | 3/31/2002 | 52,264 | | | |
| BUILDING TOTALS | | | 111,135 | | 314,208 | 425,342 | 141,942 | 283,401 |
| Structure Code J02004 J02004-PHD ADMINISTRATION BLDG #8 | | | | | | | | |
| | P | 1/19/1917 | 81,671 | | | | | |
| | | | | 1/19/1962 | 62,712 | | | |
| | | | | 7/1/1980 | 36,003 | | | |
| | | | | 9/11/1981 | 40,808 | | | |
| | | | | 10/28/1983 | 43,995 | | | |
| | | | | 1/10/1989 | 76,534 | | | |
| | | | | 5/8/1989 | 493,547 | | | |
| | | | | 5/31/1997 | 62,559 | | | |
| BUILDING TOTALS | | | 81,671 | | 816,158 | 897,829 | 0 | 897,829 |

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| Single Use Structures | ACQUISITION | | | IMPROVEMENTS | | TOTAL COSTS | AMOUNT EXCLUDED | AMOUNT ALLOCATED |
|-------------------------------------|-------------|-----------|------------------|--------------|------------------|------------------|------------------|------------------|
| | MEANS | DATE | COST | DATE | COST | | | |
| Structure Code J02006 | | | | | | | | |
| J02006-PHD-DSS-Annex | | | | | | | | |
| | P | 1/19/1917 | 81,671 | | | | | |
| | | | | 1/19/1962 | 62,712 | | | |
| | | | | 7/1/1980 | 36,003 | | | |
| | | | | 9/11/1981 | 40,808 | | | |
| | | | | 10/28/1983 | 43,995 | | | |
| | | | | 1/10/1989 | 76,534 | | | |
| | | | | 5/8/1989 | 493,547 | | | |
| | | | | 5/31/1997 | 62,559 | | | |
| BUILDING TOTALS | | | 81,671 | | 816,158 | 897,829 | 0 | 897,829 |
| Structure Code J02007 | | | | | | | | |
| J02007-ADMHS Childrens Services | | | | | | | | |
| | C | 1/19/1936 | 129,287 | | | | | |
| | | | | 7/1/1980 | 36,003 | | | |
| | | | | 10/28/1983 | 753,391 | | | |
| | | | | 7/1/1990 | 226,600 | | | |
| | | | | 5/31/1997 | 62,559 | | | |
| | | | | 6/30/2006 | 5,188,802 | | | |
| | | | | 6/30/2007 | 119,015 | | | |
| | | | | 6/30/2007 | 121,578 | | | |
| BUILDING TOTALS | | | 129,287 | | 6,507,949 | 6,637,236 | 5,310,381 | 1,326,855 |
| Structure Code J02020 | | | | | | | | |
| J02020-AG. COMM./WEIGHTS & MEASURES | | | | | | | | |
| | C | 1/19/1941 | 113,332 | | | | | |
| | | | | 7/1/1980 | 36,003 | | | |
| | | | | 5/31/1997 | 62,559 | | | |
| BUILDING TOTALS | | | 113,332 | | 98,562 | 211,894 | 0 | 211,894 |
| Structure Code J02022 | | | | | | | | |
| J02022-EMPLOYEE UNIVERSITY | | | | | | | | |
| | P | 5/31/2002 | 323,217 | | | | | |
| BUILDING TOTALS | | | 323,217 | | 0 | 323,217 | 0 | 323,217 |
| Structure Code J02028 | | | | | | | | |
| J02028-SOCIAL SERVICE MAIN OFFICE | | | | | | | | |
| | C | 1/30/1991 | 8,269,063 | | | | | |
| | | | | 3/15/1994 | 750,568 | | | |
| BUILDING TOTALS | | | 8,269,063 | | 750,568 | 9,019,631 | 0 | 9,019,631 |

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| Single Use Structures | ACQUISITION | | | IMPROVEMENTS | | TOTAL COSTS | AMOUNT EXCLUDED | AMOUNT ALLOCATED |
|--|-------------|-----------|------------------|--------------|------------------|------------------|------------------|------------------|
| | MEANS | DATE | COST | DATE | COST | | | |
| Structure Code J02029 | | | | | | | | |
| J02029-MENTAL HEALTH BLDG | | | | | | | | |
| | C | 1/19/1967 | 111,135 | | | | | |
| | | | | 1/19/1967 | 54,442 | | | |
| | | | | 5/31/2001 | 87,500 | | | |
| | | | | 5/31/2001 | 120,002 | | | |
| | | | | 3/31/2002 | 52,264 | | | |
| BUILDING TOTALS | | | 111,135 | | 314,208 | 425,342 | 141,942 | 283,401 |
| Structure Code J02030 | | | | | | | | |
| J02030- V A CLINIC | | | | | | | | |
| | C | 1/19/1967 | 891,401 | | | | | |
| BUILDING TOTALS | | | 891,401 | | 0 | 891,401 | 0 | 891,401 |
| Structure Code J03006 | | | | | | | | |
| J03006-SBC MAIN JAIL DRY FOOD STORE BLDG. | | | | | | | | |
| | L | 6/6/1972 | 1,237,598 | | | | | |
| BUILDING TOTALS | | | 1,237,598 | | 0 | 1,237,598 | 0 | 1,237,598 |
| Structure Code J03011 | | | | | | | | |
| J03011-SBC MAIN JAIL PRINT SHOP | | | | | | | | |
| | L | 6/6/1972 | 1,237,598 | | | | | |
| BUILDING TOTALS | | | 1,237,598 | | 0 | 1,237,598 | 0 | 1,237,598 |
| Structure Code J03015 | | | | | | | | |
| J03015-SBC MAIN JAIL NW ADDITION | | | | | | | | |
| | C | 7/20/1987 | 3,667,097 | | | | | |
| | | | | 7/20/1987 | 1,000,000 | | | |
| | | | | 7/1/1990 | 113,167 | | | |
| | | | | 7/1/1990 | 122,568 | | | |
| BUILDING TOTALS | | | 3,667,097 | | 1,235,735 | 4,902,832 | 1,000,000 | 3,902,832 |
| Structure Code J03016 | | | | | | | | |
| J03016-SBC HONOR FARM INMATE SERVICES BLDG | | | | | | | | |
| | C | 1/19/1959 | 38,510 | | | | | |
| | | | | 6/15/1987 | 39,439 | | | |
| | | | | 7/1/1990 | 102,454 | | | |
| | | | | 8/31/2001 | 177,017 | | | |
| BUILDING TOTALS | | | 38,510 | | 318,910 | 357,420 | 0 | 357,420 |

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| Single Use Structures | ACQUISITION | | | IMPROVEMENTS | | TOTAL COSTS | AMOUNT EXCLUDED | AMOUNT ALLOCATED |
|--|-------------|-----------|-----------|--------------|---------|-------------|-----------------|------------------|
| | MEANS | DATE | COST | DATE | COST | | | |
| Structure Code J03017 | | | | | | | | |
| J03017-SBC HONOR FARM MAIN BUILDING | | | | | | | | |
| | C | 1/19/1959 | 38,510 | | | | | |
| | | | | 6/15/1987 | 39,439 | | | |
| | | | | 7/1/1990 | 102,454 | | | |
| | | | | 8/31/2001 | 177,017 | | | |
| BUILDING TOTALS | | | 38,510 | | 318,910 | 357,420 | 0 | 357,420 |
| Structure Code J03021 | | | | | | | | |
| J03021-SBC HONOR FARM LAUNDRY | | | | | | | | |
| | C | 9/9/1991 | 509,492 | | | | | |
| BUILDING TOTALS | | | 509,492 | | 0 | 509,492 | 0 | 509,492 |
| Structure Code J03022 | | | | | | | | |
| J03022-SBC HONOR FARM CLASSROOM | | | | | | | | |
| | C | 1/19/1959 | 38,510 | | | | | |
| | | | | 6/15/1987 | 39,439 | | | |
| | | | | 7/1/1990 | 102,454 | | | |
| | | | | 8/31/2001 | 177,017 | | | |
| BUILDING TOTALS | | | 38,510 | | 318,910 | 357,420 | 0 | 357,420 |
| Structure Code J03028 | | | | | | | | |
| J03028-SBC MAIN JAIL INMATE RECEPTION CENTER | | | | | | | | |
| | L | 4/1/1990 | 9,472,060 | | | | | |
| BUILDING TOTALS | | | 9,472,060 | | 0 | 9,472,060 | 0 | 9,472,060 |
| Structure Code J03034 | | | | | | | | |
| J03034-SHERIFF'S EMERGENCY DISPATCH CNTR | | | | | | | | |
| | C | 7/1/1997 | 1,982,729 | | | | | |
| BUILDING TOTALS | | | 1,982,729 | | 0 | 1,982,729 | 0 | 1,982,729 |
| Structure Code J03035 | | | | | | | | |
| J03035-SHERIFF ADMINISTRATION BUILDING | | | | | | | | |
| | L | 9/11/1972 | 490,359 | | | | | |
| | | | | 3/17/1986 | 745,524 | | | |
| | | | | 6/15/1987 | 197,215 | | | |
| BUILDING TOTALS | | | 490,359 | | 942,739 | 1,433,098 | 0 | 1,433,098 |
| Structure Code J04001 | | | | | | | | |
| J04001-SHERIFF'S SHOOTING RANGE | | | | | | | | |
| | C | 6/30/2004 | 2,420,387 | | | | | |
| BUILDING TOTALS | | | 2,420,387 | | 0 | 2,420,387 | 0 | 2,420,387 |

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| Single Use Structures | ACQUISITION | | | IMPROVEMENTS | | TOTAL COSTS | AMOUNT EXCLUDED | AMOUNT ALLOCATED |
|---|-------------|-----------|---------|--------------|---------|-------------|-----------------|------------------|
| | MEANS | DATE | COST | DATE | COST | | | |
| Structure Code J04002 | | | | | | | | |
| J04002-SHERIFF'S TRAINING FACILITY BUILDING | | | | | | | | |
| | G | 6/30/2000 | 285,622 | | | | | |
| BUILDING TOTALS | | | 285,622 | | 0 | 285,622 | 285,622 | 0 |
| Structure Code J04014 | | | | | | | | |
| J04014-CORP YARD VEHICLE OPS OFFICE/GARAGE | | | | | | | | |
| | C | 1/22/1973 | 76,282 | | | | | |
| BUILDING TOTALS | | | 76,282 | | 0 | 76,282 | 0 | 76,282 |
| Structure Code J04019 | | | | | | | | |
| J04019-CORP YARD VEHICLE OPS SHOP | | | | | | | | |
| | C | 1/22/1973 | 76,282 | | | | | |
| BUILDING TOTALS | | | 76,282 | | 0 | 76,282 | 0 | 76,282 |
| Structure Code J04034 | | | | | | | | |
| J04034-PARKS ROAD YARD OFFICE/SHOP/PRKNG | | | | | | | | |
| | C | 2/4/1992 | 962,943 | | | | | |
| BUILDING TOTALS | | | 962,943 | | 0 | 962,943 | 0 | 962,943 |
| Structure Code J05001 | | | | | | | | |
| J05001-FIRE DEPARTMENT ADMIN. BLDG | | | | | | | | |
| | C | 1/19/1967 | 78,912 | 6/5/1991 | 900,184 | | | |
| BUILDING TOTALS | | | 78,912 | | 900,184 | 979,095 | 900,184 | 78,912 |
| Structure Code J05002 | | | | | | | | |
| J05002-FIRE DEPARTMENT ADMIN. WAREHOUSE | | | | | | | | |
| | C | 1/19/1967 | 78,912 | 6/5/1991 | 900,184 | | | |
| BUILDING TOTALS | | | 78,912 | | 900,184 | 979,095 | 900,184 | 78,912 |
| Structure Code J05005 | | | | | | | | |
| J05005-SBCOFD Warehouse/Office | | | | | | | | |
| | C | 1/19/1967 | 78,912 | 6/5/1991 | 900,184 | | | |
| BUILDING TOTALS | | | 78,912 | | 900,184 | 979,095 | 900,184 | 78,912 |
| Structure Code J05011 | | | | | | | | |
| J05011-SBEO ADMINISTRATION BLDG. | | | | | | | | |
| | C | 1/19/1965 | 342,909 | | | | | |
| BUILDING TOTALS | | | 342,909 | | 0 | 342,909 | 342,909 | 0 |

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FISCAL YEAR 2007-2008**

| Single Use Structures | ACQUISITION | | | IMPROVEMENTS | | TOTAL COSTS | AMOUNT EXCLUDED | AMOUNT ALLOCATED |
|---|-------------|-----------|---------|--------------|-----------|-------------|-----------------|------------------|
| | MEANS | DATE | COST | DATE | COST | | | |
| Structure Code J05016 | | | | | | | | |
| J05016-SBEO AUDITORIUM | | | | | | | | |
| | C | 1/19/1965 | 342,909 | | | | | |
| BUILDING TOTALS | | | 342,909 | | 0 | 342,909 | 342,909 | 0 |
| Structure Code L02001 | | | | | | | | |
| L02001-LPBC DINING HALL & KITCHEN | | | | | | | | |
| | C | 7/4/1994 | 320,479 | | | | | |
| | | | | 6/30/1996 | 35,666 | | | |
| BUILDING TOTALS | | | 320,479 | | 35,666 | 356,145 | 0 | 356,145 |
| Structure Code L02002 | | | | | | | | |
| L02002-LPBC CONFERENCE ROOM | | | | | | | | |
| | C | 7/4/1994 | 320,479 | | | | | |
| | | | | 6/30/1996 | 35,666 | | | |
| BUILDING TOTALS | | | 320,479 | | 35,666 | 356,145 | 0 | 356,145 |
| Structure Code L02003 | | | | | | | | |
| L02003-LPBC Kitchen Restrooms | | | | | | | | |
| | C | 7/4/1994 | 320,479 | | | | | |
| | | | | 6/30/1996 | 35,666 | | | |
| BUILDING TOTALS | | | 320,479 | | 35,666 | 356,145 | 0 | 356,145 |
| Structure Code L02005 | | | | | | | | |
| L02005-LPBC TRI-CITY BOOT CAMP VOCATIONAL BLD | | | | | | | | |
| | G | 6/5/1998 | 369,153 | | | | | |
| BUILDING TOTALS | | | 369,153 | | 0 | 369,153 | 369,153 | 0 |
| Structure Code L02013 | | | | | | | | |
| L02013-LPBC TRI-COUNTY BOOT CAMP DORM | | | | | | | | |
| | G | 6/5/1998 | 606,558 | | | | | |
| BUILDING TOTALS | | | 606,558 | | 0 | 606,558 | 606,558 | 0 |
| Structure Code L02016 | | | | | | | | |
| L02016-LPBC Dorm Personals Bidg. | | | | | | | | |
| | C | 7/4/1994 | 320,479 | | | | | |
| | | | | 6/30/1996 | 35,666 | | | |
| | | | | 6/30/2008 | 1,040,433 | | | |
| BUILDING TOTALS | | | 320,479 | | 1,076,098 | 1,396,577 | 0 | 1,396,577 |
| Structure Code L02021 | | | | | | | | |
| L02021-LPBC Los Robles High School | | | | | | | | |
| | C | 1/19/1963 | 142,739 | | | | | |
| BUILDING TOTALS | | | 142,739 | | 0 | 142,739 | 0 | 142,739 |

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| Single Use Structures | ACQUISITION | | | IMPROVEMENTS | | TOTAL COSTS | AMOUNT EXCLUDED | AMOUNT ALLOCATED |
|---------------------------------------|-------------|-----------|---------|--------------|---------|-------------|-----------------|------------------|
| | MEANS | DATE | COST | DATE | COST | | | |
| Structure Code L02024 | | | | | | | | |
| L02024-LPBC ADMINISTRATION BUILDING | | | | | | | | |
| | C | 7/7/1994 | 568,971 | | | | | |
| BUILDING TOTALS | | | 568,971 | | 0 | 568,971 | 0 | 568,971 |
| Structure Code L03001 | | | | | | | | |
| L03001-SY AIRPORT ADMINISTRATION BLDG | | | | | | | | |
| | C | 6/30/1980 | 288,715 | | | | | |
| | | | | 3/10/1986 | 113,207 | | | |
| | | | | 6/30/1986 | 517,783 | | | |
| BUILDING TOTALS | | | 288,715 | | 630,990 | 919,705 | 0 | 919,705 |
| Structure Code L03004 | | | | | | | | |
| L03004-SY AIRPORT HANGER A1-5 | | | | | | | | |
| | C | 6/30/1980 | 32,789 | | | | | |
| BUILDING TOTALS | | | 32,789 | | 0 | 32,789 | 0 | 32,789 |
| Structure Code L03005 | | | | | | | | |
| L03005-SY AIRPORT HANGER A6-10 | | | | | | | | |
| | C | 6/30/1980 | 32,789 | | | | | |
| BUILDING TOTALS | | | 32,789 | | 0 | 32,789 | 0 | 32,789 |
| Structure Code L03010 | | | | | | | | |
| L03010-SY AIRPORT HANGER B1-5 | | | | | | | | |
| | C | 6/30/1980 | 32,789 | | | | | |
| BUILDING TOTALS | | | 32,789 | | 0 | 32,789 | 0 | 32,789 |
| Structure Code L03011 | | | | | | | | |
| L03011-SY AIRPORT HANGER B6-10 | | | | | | | | |
| | C | 6/30/1980 | 32,789 | | | | | |
| BUILDING TOTALS | | | 32,789 | | 0 | 32,789 | 0 | 32,789 |
| Structure Code L03012 | | | | | | | | |
| L03012-SY AIRPORT HANGER C1-7 | | | | | | | | |
| | C | 6/30/1980 | 32,789 | | | | | |
| BUILDING TOTALS | | | 32,789 | | 0 | 32,789 | 0 | 32,789 |
| Structure Code L03013 | | | | | | | | |
| L03013-SY AIRPORT HANGER C8-14 | | | | | | | | |
| | C | 6/30/1980 | 32,789 | | | | | |
| BUILDING TOTALS | | | 32,789 | | 0 | 32,789 | 0 | 32,789 |

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| Single Use Structures | ACQUISITION | | | IMPROVEMENTS | | TOTAL COSTS | AMOUNT EXCLUDED | AMOUNT ALLOCATED |
|--|-------------|-----------|---------|--------------|---------|-------------|-----------------|------------------|
| | MEANS | DATE | COST | DATE | COST | | | |
| Structure Code N01002 | | | | | | | | |
| N01002-BUELLTON SENIOR CNTR BLDG #1 | | | | | | | | |
| | C | 1/19/1965 | 47,274 | | | | | |
| BUILDING TOTALS | | | 47,274 | | 0 | 47,274 | 0 | 47,274 |
| Structure Code N02002 | | | | | | | | |
| N02002-SOLVANG SENIOR CENTER | | | | | | | | |
| | C | 1/19/1964 | 42,427 | | | | | |
| | | | | 6/6/1974 | 35,433 | | | |
| | | | | 12/8/1992 | 201,744 | | | |
| BUILDING TOTALS | | | 42,427 | | 237,178 | 279,604 | 279,604 | 0 |
| Structure Code N02006 | | | | | | | | |
| N02006-SYV AG COMMISSIONER'S OFFICE | | | | | | | | |
| | C | 1/19/1964 | 42,427 | | | | | |
| | | | | 6/6/1974 | 35,433 | | | |
| | | | | 12/8/1992 | 201,744 | | | |
| BUILDING TOTALS | | | 42,427 | | 237,178 | 279,604 | 0 | 279,604 |
| Structure Code P02001 | | | | | | | | |
| P02001-VANDENBERG VILLAGE LIBRARY | | | | | | | | |
| | C | 6/30/2002 | 57,677 | | | | | |
| | | | | 6/30/2002 | 100,000 | | | |
| | | | | 6/30/2002 | 100,000 | | | |
| BUILDING TOTALS | | | 57,677 | | 200,000 | 257,677 | 257,677 | 0 |
| Structure Code P03001 | | | | | | | | |
| P03001-LOMPOC 'OLD' COURT | | | | | | | | |
| | C | 4/1/1957 | 224,031 | | | | | |
| BUILDING TOTALS | | | 224,031 | | 0 | 224,031 | 0 | 224,031 |
| Structure Code P06004 | | | | | | | | |
| P06004-LOMPOC ROAD YARD MODULAR OFFICE | | | | | | | | |
| | C | 1/19/1963 | 32,644 | | | | | |
| BUILDING TOTALS | | | 32,644 | | 0 | 32,644 | 32,644 | 0 |
| Structure Code P06005 | | | | | | | | |
| P06005-LOMPOC ROAD YARD GARAGE | | | | | | | | |
| | C | 1/19/1963 | 32,644 | | | | | |
| BUILDING TOTALS | | | 32,644 | | 0 | 32,644 | 32,644 | 0 |
| Structure Code P06007 | | | | | | | | |
| P06007-LOMPOC ROAD YARD SHOP & STOR. | | | | | | | | |
| | C | 1/19/1963 | 32,644 | | | | | |
| BUILDING TOTALS | | | 32,644 | | 0 | 32,644 | 32,644 | 0 |

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| Single Use Structures | ACQUISITION | | | IMPROVEMENTS | | TOTAL COSTS | AMOUNT EXCLUDED | AMOUNT ALLOCATED |
|--|-------------|-----------|-----------|--------------|-----------|-------------|-----------------|------------------|
| | MEANS | DATE | COST | DATE | COST | | | |
| Structure Code P07001 | | | | | | | | |
| P07001-LOMPOC COMMUNITY HEALTH SERVICES | | | | | | | | |
| | C | 1/18/1996 | 2,913,775 | | | | | |
| | | | | 4/30/2002 | 156,302 | | | |
| | | | | 6/30/2004 | 1,789,138 | | | |
| BUILDING TOTALS | | | 2,913,775 | | 1,945,440 | 4,859,215 | 1,789,138 | 3,070,077 |
| Structure Code P07003 | | | | | | | | |
| P07003-LOMPOC DEPT OF SOCIAL SERVICES BLDG | | | | | | | | |
| | C | 12/8/1995 | 1,991,786 | | | | | |
| | | | | 4/30/2002 | 156,000 | | | |
| BUILDING TOTALS | | | 1,991,786 | | 156,000 | 2,147,786 | 0 | 2,147,786 |
| Structure Code P07004 | | | | | | | | |
| P07004-Lompoc Wellness Center | | | | | | | | |
| | C | 6/30/2005 | 162,590 | | | | | |
| BUILDING TOTALS | | | 162,590 | | 0 | 162,590 | 162,590 | 0 |
| Structure Code P10001 | | | | | | | | |
| P10001-SURF STATION Shelter 1 | | | | | | | | |
| | G | 1/11/2001 | 1,108,640 | | | | | |
| BUILDING TOTALS | | | 1,108,640 | | 0 | 1,108,640 | 1,108,640 | 0 |
| Structure Code T02001 | | | | | | | | |
| T02001-BETTERAVIA BLDG B, SM PHD HEALTH CLINIC | | | | | | | | |
| | L | 5/23/1991 | 4,157,031 | | | | | |
| BUILDING TOTALS | | | 4,157,031 | | 0 | 4,157,031 | 0 | 4,157,031 |
| Structure Code T02006 | | | | | | | | |
| T02006-BETTERAVIA BLDG A PROBATION | | | | | | | | |
| | L | 5/23/1991 | 3,947,888 | | | | | |
| | | | | 6/30/2007 | 173,739 | | | |
| BUILDING TOTALS | | | 3,947,888 | | 173,739 | 4,121,627 | 0 | 4,121,627 |
| Structure Code T03001 | | | | | | | | |
| T03001-SM AG COMMISSIONERS PESTICIDE BLDG | | | | | | | | |
| | C | 6/30/1979 | 259,405 | | | | | |
| BUILDING TOTALS | | | 259,405 | | 0 | 259,405 | 0 | 259,405 |
| Structure Code T03201 | | | | | | | | |
| T03201-SM SHERIFF'S SUB-STATION | | | | | | | | |
| | C | 5/10/1971 | 268,259 | | | | | |
| | | | | 6/15/1987 | 413,604 | | | |
| BUILDING TOTALS | | | 268,259 | | 413,604 | 681,863 | 0 | 681,863 |

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| Single Use Structures | ACQUISITION | | | IMPROVEMENTS | | TOTAL COSTS | AMOUNT EXCLUDED | AMOUNT ALLOCATED |
|---|-------------|-----------|---------|--------------|---------|-------------|-----------------|------------------|
| | MEANS | DATE | COST | DATE | COST | | | |
| Structure Code T03303 | | | | | | | | |
| T03303-SM JUVENILE HALL Modular 1 | | | | | | | | |
| | C | 1/1/1975 | 362,160 | | | | | |
| BUILDING TOTALS | | | 362,160 | | 0 | 362,160 | 0 | 362,160 |
| Structure Code T03304 | | | | | | | | |
| T03304-SM JUVENILE HALL Modular 2 | | | | | | | | |
| | C | 1/1/1975 | 362,160 | | | | | |
| BUILDING TOTALS | | | 362,160 | | 0 | 362,160 | 0 | 362,160 |
| Structure Code T03402 | | | | | | | | |
| T03402-SM CORP YARD VEHICLE OPS BLDG | | | | | | | | |
| | C | 7/1/1978 | 186,709 | | | | | |
| | | | | 7/1/1978 | 95,634 | | | |
| BUILDING TOTALS | | | 186,709 | | 95,634 | 282,342 | 186,709 | 95,634 |
| Structure Code T04001 | | | | | | | | |
| T04001-SM COURT COMPLEX COURT CLERKS BLDG E | | | | | | | | |
| | C | 1/19/1954 | 71,039 | | | | | |
| | | | | 1/19/1964 | 82,442 | | | |
| | | | | 10/28/1983 | 70,333 | | | |
| | | | | 7/1/1990 | 25,000 | | | |
| BUILDING TOTALS | | | 71,039 | | 177,775 | 248,814 | 0 | 248,814 |
| Structure Code T04003 | | | | | | | | |
| T04003-SM COURT COMPLEX JURY ASSY BLDG F | | | | | | | | |
| | C | 12/1/1991 | 82,153 | | | | | |
| | | | | 6/30/1992 | 401,824 | | | |
| BUILDING TOTALS | | | 82,153 | | 401,824 | 483,977 | 0 | 483,977 |
| Structure Code T04005 | | | | | | | | |
| T04005-SM COURT COMPLEX SUPERIOR CRT BLDG B | | | | | | | | |
| | C | 1/19/1954 | 71,039 | | | | | |
| | | | | 1/19/1964 | 82,442 | | | |
| | | | | 7/1/1974 | 147,590 | | | |
| | | | | 10/28/1983 | 70,333 | | | |
| | | | | 7/1/1990 | 25,000 | | | |
| BUILDING TOTALS | | | 71,039 | | 325,365 | 396,404 | 0 | 396,404 |
| Structure Code T04006 | | | | | | | | |
| T04006-SM COURT COMPLEX PUB. DEFEND BLDG A | | | | | | | | |
| | C | 6/30/1996 | 176,715 | | | | | |
| | | | | 6/30/2004 | 513,147 | | | |
| | | | | 6/30/2008 | 379,730 | | | |
| BUILDING TOTALS | | | 176,715 | | 892,877 | 1,069,592 | 379,730 | 689,862 |

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| Single Use Structures | <u>ACQUISITION</u> | | | <u>IMPROVEMENTS</u> | | <u>TOTAL COSTS</u> | <u>AMOUNT EXCLUDED</u> | <u>AMOUNT ALLOCATED</u> |
|-------------------------------------|--------------------|-------------|-------------|---------------------|-------------|--------------------|------------------------|-------------------------|
| | <u>MEANS</u> | <u>DATE</u> | <u>COST</u> | <u>DATE</u> | <u>COST</u> | | | |
| Structure Code T04009 | | | | | | | | |
| | C | 6/30/2004 | 441,882 | | | | | |
| BUILDING TOTALS | | | 441,882 | | 0 | 441,882 | 0 | 441,882 |
| 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 | 3,401,907 | 3,401,907 | 0 |
| Structure Code X01001 | | | | | | | | |
| X01001-NEW CUYAMA MODULAR LIBRARY | | | | | | | | |
| | C | 1/19/1951 | 129,815 | | | | | |
| BUILDING TOTALS | | | 129,815 | | 0 | 129,815 | 129,815 | 0 |
| Total Single Use Structures | | | 73,740,276 | | 37,566,916 | 111,307,193 | 30,721,039 | 80,586,154 |
| Total Single & Multi use | | | 113,495,005 | | 88,314,327 | 201,809,331 | 46,116,425 | 155,692,906 |

ACQUISITION MEANS CODES:

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

Santa Barbara County
County-wide Cost Allocation Plan
Supplemental Information

PENSION TRUST FUND
&
RISK MANAGEMENT



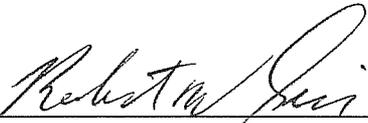
County of Santa Barbara
OMB Circular A-87 Cost Allocation Plan For Use in Fiscal Year 2009-2010

Cost Allocation Plan Supplement

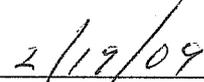
Certification of Actuarial Assumptions on Excess Reserves of the Pension Trust Fund

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.



Robert W. Geis, CPA
Auditor-Controller
County of Santa Barbara



Date

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County of Santa Barbara
OMB Circular A-87 Cost Allocation Plan For Use in Fiscal Year 2009-2010

Exhibit 10

Cost Allocation Plan Supplement

Schedule of Actuary Reports

| <u>Self-Insurance Fund</u> | <u>Report Date</u> |
|--|--------------------|
| ▪ Self-Funded Dental Plan | April 24, 2008 |
| ▪ Self-Insured Unemployment Insurance Fund | November 22, 2006 |
| ▪ Self-Insured Workers' Compensation Fund | August 29, 2008 |
| ▪ Self-Insured Liability Fund | August 29, 2008 |
| ▪ Self-Insured Medical Malpractice Fund | August 29, 2008 |

April 24, 2008

County of Santa Barbara
Scott Turnbull
1226 Anacapa Street Suite 1
Santa Barbara, CA 93101

Dear Scott,

Alliant has reviewed the County of Santa Barbara's self-funded dental plan for the 2008-2009 plan year. The below items summarize the dental renewal underwriting, reserve position and income/expenses.

Renewal Underwriting:

- Paid claims reflect the most recent 12 month experience period from: December 1, 2006 through November 30, 2007. This report was obtained from Golden West and assumes accurate information.
- The beginning and ending incurred but not reported (IBNR) reserve was calculated based on assumptions that the reserve is equal to one month of claims over the experience period.
- The annual trend factor used is: 7%. Claims were trended over 19 months, to obtain the projected paid claims for the next renewal period.
- Based on dental renewal underwriting, the required increase to current premium is: 13.5%
- The required increase to total annual premium is approximately: \$348,232 (given the current enrollment mix).
- The County of Santa Barbara has been instructed to hold three months of claims + IBNR in a contingency reserve. The current balance of this contingency reserve is approximately: \$2 million. The required level of reserve, based on this recommendation would be approximately: \$925,217
- If the County of Santa Barbara decides to use their excess reserve to offset any portion of the renewal increase, there are adequate funds available to do so.
- Initially, we discussed that the County of Santa Barbara could apply a rate pass to the dental renewal effective July 1, 2008 using the excess reserve. Our recommendation would be that the County of Santa Barbara apply a slight increase, (such as trend of: 7%) to their renewal premium. By applying an increase this year, this will reduce the impact of any required increase that may be required for the future renewal period.

Reserve Position:

- Table 1: shows the reserve position of the County of Santa Barbara's self-funded dental plan as of: November 30, 2007. The contingency reserve balance for Actives as of June 30, 2007 is: \$1,726,984. The contingency reserve balance for Retirees as of June 30, 2007 is: \$308,692.

Income and Expenses:

- Table 2: shows the income and expenses classified by Actives (including COBRA and Superior Court employees) and Retirees. There are two periods shown in the exhibit, for the fiscal year: July 1, 2006 through June 30, 2007 and for the five-month period: July 1, 2007 through November 30, 2007. For the period: July 1, 2006 through June 30, 2007: the Active group had an operating addition of: \$14,419 and the Retiree group had an operating addition in the amount of: \$46,426.

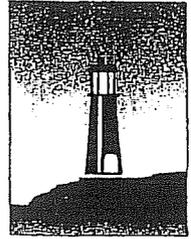
Please feel free to let me know if you have any questions.

Sincerely,



Clarissa Cash
Program Account Manager
Alliant Insurance Services, Inc.

County of Santa Barbara
Self-Insured
Unemployment Insurance
Program
At June 30, 2007 and 2008



PACIFIC
ACTUARIAL
CONSULTANTS

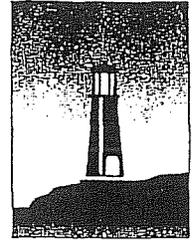
PMB 301
1161 Wayzata Blvd.
Wayzata, MN 55391
Tel: 952-473-1997
Fax: 952-473-1998

Prepared by
Pacific Actuarial Consultants

November 22, 2006

November 22, 2006

Mr. Scott Turnbull
Employee Benefits Manager
County of Santa Barbara
1226 Anacapa Street
Santa Barbara, CA 93101



PACIFIC
ACTUARIAL
CONSULTANTS

Re: Self-Insured Unemployment Insurance Program

Dear Mr. Turnbull:

The report that follows documents our most recent evaluation of Santa Barbara County's self-insured unemployment insurance (UI) program. The report outlines the scope of our study, its background, and our conclusions, recommendations and assumptions. It includes a series of technical exhibits, which document our actuarial analysis. The report has been developed for the County's internal use. It is not intended for general circulation

PMB 301
1161 Wayzata Blvd.
Wayzata, MN 55391
Tel: 952-473-1997
Fax: 952-473-1998

It is important to understand that any actuarial estimate of future unemployment insurance loss costs is subject to uncertainty because UI benefits are heavily influenced by fluctuations in employment and salary levels as well as changes in the overall local economy. Actual results may differ from our estimates, particularly if unanticipated staff reductions are made.

We appreciate the opportunity to be of service to you in preparing this actuarial study. Please call Glenn Evans at 952.473.1997 with your questions and comments.

Cordially,

Pacific Actuarial Consultants


Glenn Evans, FCAS, MAAA
Consulting Actuary

County of Santa Barbara
Self-Insured Unemployment Insurance Fund

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**County of Santa Barbara
Self-Insured Unemployment Insurance Fund**

Funding Guidelines

A. Background

The County of Santa Barbara is self-insured for State unemployment insurance (UI) coverage. In addition, though, the County participates in the federal unemployment insurance program (FUTA). Should the federal government extend coverage beyond the current maximum of 26 weeks, the additional benefit costs will not be paid from the self-insured program. Instead, extended benefits incurred by the County will be paid by FUTA.

The Human Resources Department currently manages the UI program for the County. The program's initial claims administrator, R. E. Harrington, has been replaced several times in recent years, as corporate mergers and acquisitions have taken place. The current administrator, Talx UCeXpress Corporation, purchased the previous administrator, gates-McDonald in 2002. The UI program receives funding through assessments to each budgetary unit.

Pacific Actuarial Consultants was hired to perform an actuarial review of the County's UI program with four basic objectives:

- To evaluate the program's overall funding position as of June 30, 2006;
- To estimate the program's liabilities for unpaid UI claims as of June 30, 2007 and June 30, 2008;
- To establish recommended aggregate funding levels for fiscal year 2007-08; and
- To update the County's experience rating formula to reflect recent payment experience for each department.

B. Conclusions and Recommendations

Unpaid Claim Liabilities at June 30, 2006 and 2007

Our estimates of the fund balance at June 30, 2006 and June 30, 2007 for Santa Barbara County's self-insured unemployment insurance program are presented in the table below.

| County of Santa Barbara Self-Insured Unemployment Program Funding Position at June 30, 2006 and June 30, 2007 (\$000's) | | |
|--|-----------|--------------------------|
| | June 2006 | Anticipated June 2007 |
| Available Funding | 1,437 | 1,286 |
| Unpaid Benefits | 235 | 240 |
| Surplus/(Deficit) – W/O Confidence Margin | 1,202 | 1,046 |
| Confidence Margin | 410 | 500 |
| Unpaid Benefits – with Confidence Margin | 645 | 740 |
| Funding Surplus/(Deficit) | 792 | 546 |

The program's fund balance at June 30, 2006 is higher than we would have anticipated based on the assumptions on which our prior evaluation was based. The additional funding can be attributed to actual benefits payments for 2005-06 that fell below our prior estimates. However, we anticipate that the size of the funding surplus will decrease during fiscal year 2006-07 because budgeted contributions are somewhat lower than our current estimates of benefit costs associated with that year. The disparity between contributions and anticipated claim costs for 2006-07 can be attributed to Santa Barbara's decision to reduce the size of the funding surplus.

In average years, the liability associated with unpaid claims from former employees drawing benefits as of the end of the fiscal year is comparatively small. Our current estimate of this liability is approximately \$100 thousand. However, we have included an additional provision to reflect the potential for future claims filed by former employees. Incurred but not reported (IBNR) claims can arise when former county employees file new claims after accepting subsequent employment. The State assesses UI costs against all prior employers for a period of several years preceding a claim for benefits. Our estimate of unpaid claim costs totals \$235 thousand at June 30, 2006 and \$240 thousand at June 30, 2007.

Consistent with sound risk management and actuarial practices, we recommend that program funding be maintained at a level in excess of expected losses. The purpose of the contingency margin is to provide a ready source of funds in

the event that future changes in the County's unemployment levels cause aggregate claim costs to increase over historical levels.

Selected Funding Rate for F/Y 2007-08

The County has tentatively selected a funding rate of 0.050% for fiscal year 2007-08. The selected contribution rate, which falls below expected loss costs for the year, was derived to reduce the size of the funding margin by June 30, 2008.

The County's selected funding rates for the most recent fiscal years have increased significantly from contribution rates adopted for 2001-02 and 2002-03.

County of Santa Barbara
Self-Insured Unemployment Program
Selected Funding Rates

| Fiscal Year | Fiscal Year Loss Cost Rate | Contribution Rate | |
|-------------|----------------------------|-------------------|-------------------|
| 2001-02 | | 0.011% | Actual |
| 2002-03 | | 0.010% | Actual |
| 2003-04 | | 0.322% | Actual |
| 2004-05 | | 0.273% | Actual |
| 2005-06 | | 0.266% | Actual |
| 2006-07 | 0.200% | 0.089% | Expected/Selected |
| 2008-08 | 0.204% | 0.050% | Expected/Selected |

The county adopted aggregate funding rates for 2001-02 and 2002-03 that fell below expected costs for those two years. The selected funding plan was designed to reduce what appeared to be a large funding surplus at June 2001. The surplus funding was largely eliminated by June 2002, but the County had already committed to the artificially low rates for 2002-03. The rapid growth in claims costs that occurred during the early 2000's can be attributed largely to Senate Bill 40 which increased benefits for claims filed on or after January 6, 2002.

California - Unemployment Insurance
Change in Benefit Structure
Due to Senate Bill 40

| Date of Claim | Maximum Benefit |
|-----------------|-----------------|
| Prior Claims | \$230 |
| January 6, 2002 | \$330 |
| January 5, 2003 | \$370 |
| January 4, 2004 | \$410 |
| January 3, 2005 | \$450 |

The County responded to the erosion of its surplus position during 2001-02 and 2002-03 with contribution rates for 2003-04 and 2004-05 that exceeded anticipated benefits under the new law. The difference was used to improve the program's funding position.

The 2005-06 contribution rates were reduced to roughly match anticipated payments for those years at the time the budget was prepared. However, actual benefit payments for that year fell below our expectations. The lower than expected payments for the two years ending June 2006, combined with a reduction in our current estimate of costs associated with 2006-07, made the proposed reduction for 2007-08 possible.

Unpaid Claim Liabilities at June 30, 2007 and 2008

Our estimate of the program's funding position at June 30, 2007 and June 30, 2008 is presented in the table below.

County of Santa Barbara
Self-Insured Unemployment Program
Funding Position at June 30, 2007 and June 30, 2008
(\$000's)

| | Anticipated June 2007 | Anticipated June 2008 |
|---|--------------------------|--------------------------|
| Available Funding | 1,286 | 872 |
| Unpaid Benefits | 240 | 250 |
| Surplus/(Deficit) – W/O Confidence Margin | 1,046 | 622 |
| Confidence Margin | 500 | 500 |
| Unpaid Benefits – with Confidence Margin | 740 | 750 |
| Funding Surplus/(Deficit) | 546 | 122 |

Our estimates for June 2008 are based on our preliminary loss cost selections and Santa Barbara's budgeted contributions for fiscal year 2007-08.

Recommended Cost Allocation

Our recommended contribution rates by department for F/Y 2007-08 are summarized on Page 1 of Exhibit II. The individual assessment rates were developed to produce an average funding rate of 0.050% of payroll, as selected by the County. In aggregate, the recommended charges can be expected to generate approximately \$143 thousand in contributions to the program.

We have updated the County's experience rating program to reflect recent benefit payment experience for each department. The experience-rating program is used to allocate aggregate program contributions among departments based on historical loss experience. Under the current formula, the experience adjustment is based directly on the degree to which actual claims payments for the last five years differed from program contributions during the same period.

An outline of the procedure we used to develop the recommended contribution rates for each department is presented below:

- We first summarized fund contributions and UI benefit payments for each department for the five year period ending with F/Y 2005-06.
- We then divided the difference between payments and contributions for each department by anticipated payroll for F/Y 2007-08 to yield a surplus/deficit ratio.
- We calculated the experience adjustment by dividing the surplus/deficit ratio for each department by three. In doing so, we effectively assumed a three-year payback period for any historic redundancy or shortfall in contributions.
- The final recommended charges were determined by adding the indicated experience adjustments for each department to a uniform countywide base rate. As part of this process, individual department charges were limited to a minimum of 0.035% and a maximum of 0.100%.

Graphs

In Graph I we compare the average loss cost per \$100 of payroll for fiscal years 1996-97 through 2005-06 with our selected estimate for 2006-07.

Estimated aggregate unemployment insurance benefit payments for F/Y's 2006-07 and 2007-08 are compared with actual payments for prior fiscal years in Graph II.

In Graph III, we present a historical summary of new claims for F/Y's 1996-97 through 2005-06.

In Graph IV, we present a historical summary claim durations for F/Y's 1996-97 through 2005-06. We want to emphasize that all of these values are approximations. We did not have sufficient information to calculate duration from the data provide to us. We estimate duration by dividing average claim costs by the statewide average weekly benefit as developed by the California EDD.

A comparison of historical average benefit payments is presented in Graph V.

C. Assumptions and Limitations

We have prepared this report in conformity with its intended utilization by persons technically competent in self-insurance financial matters. Judgments regarding the conclusions drawn in the report should be made only after studying the report in its entirety, including the text as well as the attached graphs, exhibits and appendices.

Any quantitative analysis is developed within a very specific framework of assumptions about conditions in the outside world, and actuarial analysis is no exception. We believe that it is important to review the assumptions we have made in developing the estimates presented in this report. By doing so, we hope you will gain additional perspective on the nature of the uncertainties involved in maintaining a self-insurance program. Our assumptions, and some observations about them, are as follows:

Our analysis is based on loss experience, exposure data, and other general and specific information you provided to us. We have also made use of information obtained from the California Employment Development Department (EDD) with regard to UI claims costs for the State as a whole. We have accepted all of this information without audit, and we have relied on its accuracy in preparing our estimates.

- We have assumed that there is a continuing relationship between past and future loss costs. We have also assumed that future UI costs will tend to vary in a predictable way with changes in county employment and payroll levels.
- It is not possible to predict future claim costs precisely because of the relationship between those costs and fluctuations in employment and payroll levels, benefit increases, and charges in the overall local economy.
- We cannot predict and have not attempted to predict the impact of future law changes and court rulings on UI costs. This is one major reason why we believe our funding recommendations are reasonable now, but should not be extrapolated into the future. However, we have attempted to reflect anticipated future changes in cost levels arising out of known legislation.
- We have presented all of our estimates on an undiscounted basis. That is, our recommended fund balances and contribution rates do not reflect the investment income that can be earned on funds held.
- Our funding recommendations do not include provision for catastrophic events not in the County's recent history. Should significant staff reductions take place, UI costs could exceed our recommended fund balance.



Bickmore Risk Services & Consulting

August 29, 2008

Ms. Luci Rogers
Assistant Director General Services
County of Santa Barbara
1 East Anapamu St.
Santa Barbara, CA 93101

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

Dear Ms. Rogers:

As you requested, we have completed our review of Santa Barbara County's self-insured workers' compensation program. Assuming an SIR of \$500,000 per occurrence, we estimate the ultimate cost of claims and expenses for claims incurred during the 2008-09 and 2009-10 program years to be \$7,571,000 and \$7,804,000 respectively. This amount includes 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 4% return on investments per year. For budgeting purposes, the expected cost of 2008-09 and 2009-10 claims translate to rates of \$2.49 and \$2.54 per \$100 payroll respectively.

In addition, we estimate the program's liability for outstanding claims to be \$27,027,000 and \$27,585,000 as of June 30, 2008 and June 30, 2009 respectively, again including ALAE and ULAE, and discounted for anticipated investment income. Given estimated program assets of \$27,812,000 as of June 30, 2008, the program was funded slightly above the expected level on that date (see Graph 1 on Page 9.)

The \$27,027,000 estimate is the minimum liability to be booked by the County at June 30, 2008 for Santa Barbara County's 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.

Our conclusions regarding the County's liability for unpaid loss and loss adjustment expenses (LAE) at June 30, 2008 are summarized in the table below.

Santa Barbara County
Self-Insured Workers' Compensation Program
Estimated Liability for Unpaid Loss and LAE
at June 30, 2008

| | Expected | Marginally Acceptable 70% CL | Recommended Range | | | Conservative 90% CL |
|-----------------------------|--------------|------------------------------------|-------------------|------------------|----------------|------------------------|
| | | | Low 75% CL | Target 80% CL | High 85% CL | |
| Loss and ALAE | \$29,521,000 | | | | | |
| ULAE | 2,501,000 | | | | | |
| Investment Income Offset | (4,995,000) | | | | | |
| Discounted Loss and LAE | \$27,027,000 | \$29,216,000 | \$30,081,000 | \$31,081,000 | \$32,297,000 | \$33,892,000 |
| Available Funding | 27,812,000 | | | | | |
| Surplus or (Deficit) | \$785,000 | (\$1,404,000) | (\$2,269,000) | (\$3,269,000) | (\$4,485,000) | (\$6,080,000) |

Our conclusions regarding the County's liability for unpaid loss and loss adjustment expenses (LAE) at June 30, 2009 are summarized in the table below.

Santa Barbara County
Self-Insured Workers' Compensation Program
Estimated Liability for Unpaid Loss and LAE
at June 30, 2009

| | Expected | Marginally Acceptable 70% CL | Recommended Range | | | Conservative 90% CL |
|-----------------------------|--------------|------------------------------------|-------------------|------------------|----------------|------------------------|
| | | | Low 75% CL | Target 80% CL | High 85% CL | |
| Loss and ALAE | \$30,174,000 | | | | | |
| ULAE | 2,548,000 | | | | | |
| Investment Income Offset | (5,137,000) | | | | | |
| Discounted Loss and LAE | \$27,585,000 | \$29,819,000 | \$30,702,000 | \$31,723,000 | \$32,964,000 | \$34,592,000 |
| Available Funding | 33,197,000 | | | | | |
| Surplus or (Deficit) | \$5,612,000 | \$3,378,000 | \$2,495,000 | \$1,474,000 | \$233,000 | (\$1,395,000) |

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. The CSAC Excess Insurance Authority's standards also indicate that its members should maintain program assets for expected loss costs plus a reasonable margin for contingencies. This may be translated into what we consider a marginally acceptable confidence level of 70%. We consider funding to the 90% confidence level to be conservative.

The table below shows our funding recommendations for Santa Barbara County for the 2008-09 fiscal year. At a minimum the County should contribute \$10,455,000 during 2008-09 to be in compliance with CSAC Excess Insurance Authority standard. The County's planned contribution of \$14,636,000 is greater than this amount.

Santa Barbara County
 Self-Insured Workers' Compensation Program
 Loss and LAE Funding Guidelines for 2008-09
 Self-Insured Retention (SIR) of \$500,000

| | Expected | Marginally Acceptable 70% CL | Recommended Range | | | Conservative 90% CL |
|--------------------------------------|-------------|------------------------------------|-------------------|------------------|----------------|------------------------|
| | | | Low 75% CL | Target 80% CL | High 85% CL | |
| Loss and ALAE | \$7,861,000 | | | | | |
| ULAE | 1,129,000 | | | | | |
| Investment Income Offset | (1,419,000) | | | | | |
| Discounted Loss and LAE | \$7,571,000 | \$8,336,000 | \$8,639,000 | \$8,994,000 | \$9,426,000 | \$9,994,000 |
| Non-claims Related Expenses | 2,119,000 | 2,119,000 | 2,119,000 | 2,119,000 | 2,119,000 | 2,119,000 |
| Indicated Funding | \$9,690,000 | \$10,455,000 | \$10,758,000 | \$11,113,000 | \$11,545,000 | \$12,113,000 |
| Rate per \$100 of 2008-09 Payroll | \$3.19 | \$3.44 | \$3.54 | \$3.66 | \$3.80 | \$3.99 |

The funding recommendations shown in the table above do not include any recognition of the existing funding margin at June 30, 2008.

The table below shows our funding recommendations for Santa Barbara County for the 2009-10 fiscal year.

Santa Barbara County
 Self-Insured Workers' Compensation Program
 Loss and LAE Funding Guidelines for 2009-10
 Self-Insured Retention (SIR) of \$500,000

| | Expected | Marginally Acceptable 70% CL | Recommended Range | | | Conservative 90% CL |
|--------------------------------------|--------------------|------------------------------------|-------------------|------------------|------------------|------------------------|
| | | | Low 75% CL | Target 80% CL | High 85% CL | |
| Loss and ALAE | \$8,096,000 | | | | | |
| ULAE | 1,171,000 | | | | | |
| Investment Income Offset | <u>(1,463,000)</u> | | | | | |
| Discounted Loss and LAE | \$7,804,000 | \$8,592,000 | \$8,904,000 | \$9,271,000 | \$9,716,000 | \$10,301,000 |
| Non-claims Related Expenses | <u>2,364,000</u> | <u>2,364,000</u> | <u>2,364,000</u> | <u>2,364,000</u> | <u>2,364,000</u> | <u>2,364,000</u> |
| Indicated Funding | \$10,168,000 | \$10,956,000 | \$11,268,000 | \$11,635,000 | \$12,080,000 | \$12,665,000 |
| Rate per \$100 of 2009-10 Payroll | \$3.31 | \$3.57 | \$3.67 | \$3.79 | \$3.93 | \$4.13 |

The loss projections in this report reflect the estimated impact of benefit legislation contained in AB749, AB227, SB228, and SB899, based upon information provided by the WCIRB. We have also adjusted our ultimate loss selections to reflect the estimated impact on reserves of AB227 and SB228. These adjustments are based on the WCIRB's low estimate of reserve savings, tempered to reflect the fact that the reforms have been in effect for some time now.

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 John Alltop at (916) 244-1160 with any questions you may have concerning this report.

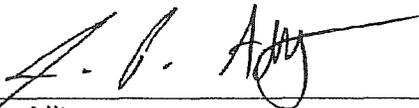
Sincerely,

Bickmore Risk Services



Derek Burkhalter

Manager, Property and Casualty Insurance Services, BRS
Associate, Casualty Actuarial Society
Member, American Academy of Actuaries



John Alltop

Executive Vice President, Consulting Practice, BRS
Fellow, Casualty Actuarial Society
Member, American Academy of Actuaries



Bickmore Risk Services & Consulting

October 6, 2008

Ms. Luci Rogers
Assistant Director General Services
County of Santa Barbara
1 East Anapamu St.
Santa Barbara, CA 93101

Re: Actuarial Review of the Self-Insured Liability Program

Dear Ms. Rogers:

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 2008-09 and 2009-10 program years to be \$2,565,000 and \$2,647,000 respectively. This amount includes 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 3% return on investments per year. For budgeting purposes, the expected cost of 2008-09 and 2009-10 claims translate to rates of \$0.84 and \$0.86 per \$100 payroll respectively.

In addition, we estimate the program's liability for outstanding claims to be \$5,608,000 and \$5,685,000 as of June 30, 2008 and June 30, 2009 respectively, again including ALAE and ULAE, and discounted for anticipated investment income. Given estimated program assets of \$4,546,000 as of June 30, 2008, the program was funded below the expected confidence level on that date (see Graph 1 on Page 9.)

The \$5,608,000 estimate is the minimum liability to be booked by the County at June 30, 2008 for Santa Barbara County's 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, 2008 are summarized in the table below.

Santa Barbara County
Self-Insured Liability Program
Estimated Liability for Unpaid Loss and LAE
at June 30, 2008

| | Expected | Marginally Acceptable 70% CL | Recommended Range | | | Conservative 90% CL |
|-----------------------------|---------------|------------------------------------|-------------------|------------------|----------------|------------------------|
| | | | Low 75% CL | Target 80% CL | High 85% CL | |
| Loss and ALAE | \$5,508,000 | | | | | |
| ULAE | 395,000 | | | | | |
| Investment Income Offset | (295,000) | | | | | |
| Discounted Loss and LAE | \$5,608,000 | \$6,259,000 | \$6,545,000 | \$6,881,000 | \$7,296,000 | \$7,851,000 |
| Available Funding | 4,546,000 | | | | | |
| Surplus or (Deficit) | (\$1,062,000) | (\$1,713,000) | (\$1,999,000) | (\$2,335,000) | (\$2,750,000) | (\$3,305,000) |

Our conclusions regarding the County's liability for unpaid loss and loss adjustment expenses (LAE) at June 30, 2009 are summarized in the table below.

Santa Barbara County
Self-Insured Liability Program
Estimated Liability for Unpaid Loss and LAE
at June 30, 2009

| | Expected | Marginally Acceptable 70% CL | Recommended Range | | | Conservative 90% CL |
|-----------------------------|-------------|------------------------------------|-------------------|------------------|----------------|------------------------|
| | | | Low 75% CL | Target 80% CL | High 85% CL | |
| Loss and ALAE | \$5,559,000 | | | | | |
| ULAE | 425,000 | | | | | |
| Investment Income Offset | (299,000) | | | | | |
| Discounted Loss and LAE | \$5,685,000 | \$6,344,000 | \$6,634,000 | \$6,975,000 | \$7,396,000 | \$7,959,000 |
| Available Funding | 6,293,000 | | | | | |
| Surplus or (Deficit) | \$608,000 | (\$51,000) | (\$341,000) | (\$682,000) | (\$1,103,000) | (\$1,666,000) |

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. The CSAC Excess Insurance Authority's standards also indicate that its members should maintain program assets for expected loss costs plus a

reasonable margin for contingencies. This may be translated into what we consider a marginally acceptable confidence level of 70%. We consider funding to the 90% confidence level to be conservative.

The table below shows our funding recommendations for Santa Barbara County for the 2008-09 fiscal year. At a minimum the County should contribute \$6,707,000 during 2008-09 to be in compliance with CSAC Excess Insurance Authority standard. The County's planned contribution of \$7,854,000 is greater than this amount.

Santa Barbara County
Self-Insured Liability Program
Loss and LAE Funding Guidelines for 2008-09
Self-Insured Retention (SIR) of \$500,000

| | Expected | Marginally Acceptable 70% CL | Recommended Range | | | Conservative 90% CL |
|--------------------------------------|-------------|------------------------------------|-------------------|------------------|----------------|------------------------|
| | | | Low 75% CL | Target 80% CL | High 85% CL | |
| Loss and ALAE | \$2,377,000 | | | | | |
| ULAE | 372,000 | | | | | |
| Investment Income Offset | (184,000) | | | | | |
| Discounted Loss and LAE | \$2,565,000 | \$3,014,000 | \$3,229,000 | \$3,483,000 | \$3,804,000 | \$4,230,000 |
| Non-claims Related Expenses | 3,693,000 | 3,693,000 | 3,693,000 | 3,693,000 | 3,693,000 | 3,693,000 |
| Indicated Funding | \$6,258,000 | \$6,707,000 | \$6,922,000 | \$7,176,000 | \$7,497,000 | \$7,923,000 |
| Rate per \$100 of 2008-09 Payroll | \$2.06 | \$2.21 | \$2.28 | \$2.36 | \$2.47 | \$2.61 |

The funding recommendations shown in the table above do not include any recognition of the existing funding margin at June 30, 2008.

The table below shows our funding recommendations for Santa Barbara County for the 2009-10 fiscal year.

Santa Barbara County
Self-Insured Liability Program
Loss and LAE Funding Guidelines for 2009-10
Self-Insured Retention (SIR) of \$500,000

| | Expected | Marginally Acceptable 70% CL | Recommended Range | | | Conservative 90% CL |
|--------------------------------------|-------------|------------------------------------|-------------------|------------------|----------------|------------------------|
| | | | Low 75% CL | Target 80% CL | High 85% CL | |
| Loss and ALAE | \$2,449,000 | | | | | |
| ULAE | 388,000 | | | | | |
| Investment Income Offset | (190,000) | | | | | |
| Discounted Loss and LAE | \$2,647,000 | \$3,110,000 | \$3,333,000 | \$3,595,000 | \$3,926,000 | \$4,365,000 |
| Non-claims Related Expenses | 3,895,000 | 3,895,000 | 3,895,000 | 3,895,000 | 3,895,000 | 3,895,000 |
| Indicated Funding | \$6,542,000 | \$7,005,000 | \$7,228,000 | \$7,490,000 | \$7,821,000 | \$8,260,000 |
| Rate per \$100 of 2009-10 Payroll | \$2.13 | \$2.28 | \$2.35 | \$2.44 | \$2.55 | \$2.69 |

The funding recommendations shown in the table above do not include any recognition of the existing funding margin at June 30, 2009.

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.

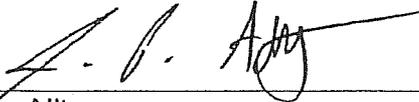
We appreciate the opportunity to be of service to Santa Barbara County in preparing this report. Please feel free to call Derek Burkhalter at (916) 244-1167 or John Alltop at (916) 244-1160 with any questions you may have concerning this report.

Sincerely,

Bickmore Risk Services



Derek Burkhalter
Manager, Property and Casualty Insurance Services, BRS
Associate, Casualty Actuarial Society
Member, American Academy of Actuaries



John Alltop
Executive Vice President, Consulting Practice, BRS
Fellow, Casualty Actuarial Society
Member, American Academy of Actuaries



Bickmore Risk Services & Consulting

October 6, 2008

Ms. Luci Rogers
Assistant Director, General Services
County of Santa Barbara
1 East Anapamu Street
Santa Barbara, CA 93101

Re: Actuarial Review of the Self-Insured Medical Malpractice Program

Dear Ms. Rogers:

As you requested, we have completed our review of Santa Barbara County's self-insured medical malpractice program. Assuming an SIR of \$500,000 per occurrence, we estimate the ultimate cost of claims and expenses for claims incurred during the 2008-09 and 2009-10 program years to be \$243,000 and \$249,000 respectively. This amount includes 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 4% return on investments per year. For budgeting purposes, the expected cost of 2008-09 and 2009-10 claims translate to rates of \$0.42 and \$0.43 per \$100 payroll respectively.

In addition, we estimate the program's liability for outstanding claims to be \$923,000 and \$997,000 as of June 30, 2008 and June 30, 2009 respectively, again including ALAE and ULAE, and discounted for anticipated investment income. Given estimated program assets of \$2,858,000 as of June 30, 2008, the program was funded above the 90% confidence level on that date (see Graph 1 on Page 9.)

The \$923,000 estimate is the minimum liability to be booked by the County at June 30, 2008 for Santa Barbara County's medical malpractice 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, 2008 are summarized in the table below.

Santa Barbara County
Self-Insured Medical Malpractice Program
Estimated Liability for Unpaid Loss and LAE
at June 30, 2008

| | Expected | Marginally Acceptable 70% CL | Recommended Range | | | Conservative 90% CL |
|-----------------------------|-------------|------------------------------------|-------------------|------------------|----------------|------------------------|
| | | | Low 75% CL | Target 80% CL | High 85% CL | |
| Loss and ALAE | \$938,000 | | | | | |
| ULAE | 43,000 | | | | | |
| Investment Income Offset | (58,000) | | | | | |
| Discounted Loss and LAE | \$923,000 | \$1,088,000 | \$1,170,000 | \$1,268,000 | \$1,390,000 | \$1,552,000 |
| Available Funding | 2,858,000 | | | | | |
| Surplus or (Deficit) | \$1,935,000 | \$1,770,000 | \$1,688,000 | \$1,590,000 | \$1,468,000 | \$1,306,000 |

Our conclusions regarding the County's liability for unpaid loss and loss adjustment expenses (LAE) at June 30, 2009 are summarized in the table below.

Santa Barbara County
Self-Insured Medical Malpractice Program
Estimated Liability for Unpaid Loss and LAE
at June 30, 2009

| | Expected | Marginally Acceptable 70% CL | Recommended Range | | | Conservative 90% CL |
|-----------------------------|-------------|------------------------------------|-------------------|------------------|----------------|------------------------|
| | | | Low 75% CL | Target 80% CL | High 85% CL | |
| Loss and ALAE | \$980,000 | | | | | |
| ULAE | 56,000 | | | | | |
| Investment Income Offset | (39,000) | | | | | |
| Discounted Loss and LAE | \$997,000 | \$1,175,000 | \$1,264,000 | \$1,370,000 | \$1,501,000 | \$1,677,000 |
| Available Funding | 2,517,000 | | | | | |
| Surplus or (Deficit) | \$1,520,000 | \$1,342,000 | \$1,253,000 | \$1,147,000 | \$1,016,000 | \$840,000 |

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. The CSAC Excess Insurance Authority's standards also indicate that its members should maintain program assets for expected loss costs plus a

reasonable margin for contingencies. This may be translated into what we consider a marginally acceptable confidence level of 70%. We consider funding to the 90% confidence level to be conservative.

The table below shows our funding recommendations for Santa Barbara County for the 2008-09 fiscal year. At a minimum the County should contribute \$648,000 during 2008-09 to be in compliance with CSAC Excess Insurance Authority standard. The County's planned contribution of \$164,000 is less than this amount, although it likely reflects some recognition of the program's surplus as detailed above.

Santa Barbara County
Self-Insured Medical Malpractice Program
Loss and LAE Funding Guidelines for 2008-09
Self-Insured Retention (SIR) of \$500,000

| | Expected | Marginally Acceptable 70% CL | Recommended Range | | | Conservative 90% CL |
|--------------------------------------|-----------|------------------------------------|-------------------|------------------|----------------|------------------------|
| | | | Low 75% CL | Target 80% CL | High 85% CL | |
| Loss and ALAE | \$231,000 | | | | | |
| ULAE | 32,000 | | | | | |
| Investment Income Offset | (20,000) | | | | | |
| Discounted Loss and LAE | \$243,000 | \$280,000 | \$330,000 | \$394,000 | \$475,000 | \$582,000 |
| Non-claims Related Expenses | 368,000 | 368,000 | 368,000 | 368,000 | 368,000 | 368,000 |
| Indicated Funding | \$611,000 | \$648,000 | \$698,000 | \$762,000 | \$843,000 | \$950,000 |
| Rate per \$100 of 2008-09 Payroll | \$1.07 | \$1.13 | \$1.22 | \$1.33 | \$1.47 | \$1.66 |

The funding recommendations shown in the table above do not include any recognition of the existing funding margin at June 30, 2008.

The table below shows our funding recommendations for Santa Barbara County for the 2009-10 fiscal year. Given the program's projected funding surplus as of June 30, 2009, we recommend that the County continue with the 5-year funding plan implemented two years ago to bring program assets back to the desired confidence level by June 30, 2012. Under this plan, the County should fund the full value of each prospective year's claims costs; but in addition, may need to return an amortized portion of the projected surplus as of June 30, 2009. For example, to achieve funding at the 75% confidence level as of June 30, 2012, the County's fiscal year 2009-10 contribution should total \$308,000, including \$338,000 for claims and loss adjustment expenses, \$404,000 for non-claims related expenses, less \$434,000 from the June 30, 2009 surplus.

Santa Barbara County
 Self-Insured Medical Malpractice Program
 Loss and LAE Funding Guidelines for 2009-10
 Amortized Over 3 Years
 Self-Insured Retention (SIR) of \$500,000

| | Expected | Marginally Acceptable 70% CL | Recommended Range | | | Conservative 90% CL |
|---|-----------|------------------------------------|-------------------|------------------|----------------|------------------------|
| | | | Low 75% CL | Target 80% CL | High 85% CL | |
| Loss and ALAE | \$237,000 | | | | | |
| ULAE | 33,000 | | | | | |
| Investment Income Offset | (21,000) | | | | | |
| Discounted Loss and LAE | \$249,000 | \$287,000 | \$338,000 | \$404,000 | \$487,000 | \$597,000 |
| Non-claims Related Expenses | 404,000 | 404,000 | 404,000 | 404,000 | 404,000 | 404,000 |
| (Surplus)/Deficit at 6/30/09 Amortized Over 3 Years | (526,000) | (465,000) | (434,000) | (397,000) | (352,000) | (291,000) |
| Indicated Funding | \$127,000 | \$226,000 | \$308,000 | \$411,000 | \$539,000 | \$710,000 |
| Rate per \$100 of 2009-10 Payroll | \$0.22 | \$0.39 | \$0.53 | \$0.70 | \$0.92 | \$1.22 |

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 John Alltop at (916) 244-1160 with any questions you may have concerning this report.

Sincerely,

Bickmore Risk Services



Derek Burkhalter
Manager, Property and Casualty Insurance Services, BRS
Associate, Casualty Actuarial Society
Member, American Academy of Actuaries



John Alltop
Executive Vice President, Consulting Practice, BRS
Fellow, Casualty Actuarial Society
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THE END