

County of Sutter

State of California

Cost Allocation Plan



Nathan M. Black, CPA
Auditor-Controller

Prepared in Accordance with
OMB 2CFR Ch. I, Ch. II, Part 200, et al.

For use in the
Fiscal Year 2017/2018

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**County of Sutter
State of California**

Cost Allocation Plan

**For use in the
Fiscal Year 2017-2018**



**Prepared in Accordance with
OMB 2CFR Ch. I, Ch. II, Part 200, et al.**

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Auditor-Controller**

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**County of Sutter
County-wide Cost Allocation Plan**

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County of Sutter
OMB Cost Allocation Plan for Use in Fiscal Year 2017-2018

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**County of Sutter
County-wide Cost Allocation Plan**

Certification Letter

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COUNTY OF SUTTER
OMB Cost Allocation Plan for use in Fiscal Year 2017-2018

CERTIFICATION OF COST ALLOCATION PLAN
Exhibit 1404

December 21, 2016

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

(1) Costs in this proposal dated December 21, 2016 are to establish cost allocations or billings for the fiscal year 2017-2018 are allowable, in accordance with the requirements of OMB 2CFR Ch. I, Ch. II, Part 200, etal, "Cost Principles for State, Local and Indian and Tribal Governments" and the federal awards to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

(2) Costs included in this proposal are properly allocable to federal awards on the basis of a beneficial or causal 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.

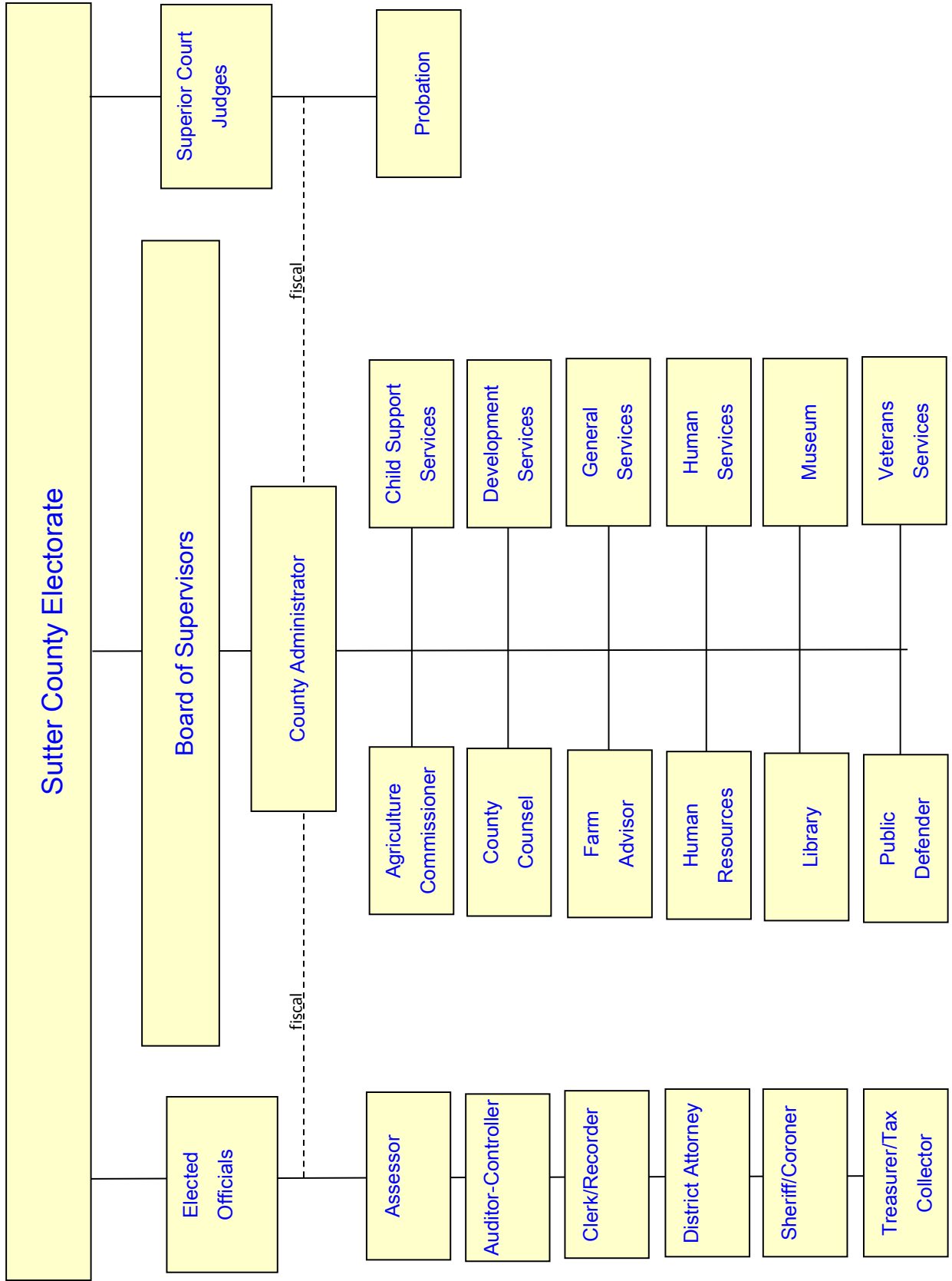
I declare that the foregoing is true and correct.



Nathan M. Black, CPA
Auditor-Controller

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County of Sutter Organization Chart



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COUNTY OF SUTTER

OMB Cost Allocation Plan for use in Fiscal Year 2017-2018

General Information

General Comments

The function of this plan is to allocate costs incurred by County service departments to operating departments. Service department costs are recorded in the plan from the appropriations ledger as Expenditures Per Ledger (Exhibit 5A.). Interfund and intrafund revenues are subtracted from this total to determine Costs Per Ledger. Other costs and allocations (explained in Exhibit 5A.) are added or subtracted to determine Total Departmental Costs. Costs not allowed are subtracted to arrive at a net amount, Total Allowable Costs, which is carried forward to each department's allocation schedule. The service departments are listed below with descriptions of the services provided by each department.

There is a universal unallowable expense for all service departments. The unallowable expense is the "equipment replacement costs" charged by the Information Technology Department. These charges do not meet the State Controller's Accounting Standards and procedures for Counties requirement that ISF rates and billings for goods and services be cost based.

County Administrator

The County Administrative Officer (CAO) provides staff services to the Board of Supervisors. The CAO's duties are delineated in the Codification of Sutter County Ordinances and generally include the coordination of County offices and administration of the County's day-to-day affairs. Functions deemed to be a service to other departments for cost plan purposes include preparation of the proposed budget, administration of the final budget, departmental assistance, and administration of the County Personnel Program. Allowable costs include budgeting and personnel administration. Allocation of costs is based on number of employees per department and directly identified percentages of time based on time sheet documentation provided to the Auditor's office. Allowable costs increased \$23,664 compared to the prior year. This increase is primarily due to an increase in Information Technology costs due to the new budget system.

Auditor-Controller

The Auditor's department is responsible for maintaining the fiscal records for the County and special districts governed by the Board of Supervisors according to authority set forth in the Government Code. The Auditor-Controller's function is to oversee accounting procedures and audit County departments, with an emphasis on internal control, economy, and efficiency. Functions include compilation of the final budget, accounting for County payments and receipts, auditing funds of the County whether held in the County treasury or by outside agents, payroll administration, cost accounting, property tax assessment roll maintenance, accounting for various types of benefit assessments, special assessments, and bonds, audit management of special districts, issuance of warrants to vendors, welfare and child support recipients, accounting for Courts, and preparation of various financial reports to State and Federal agencies. These functions are categorized in the cost plan as Budgeting, Cost Plan, Departmental Accounting, Payroll Accounting, Claims Accounting, Direct Identified, and General Government. Allocation basis are figured on Adjusted Expenditures, number of employees per department, number of warrants produced for each department and time sheet documentation completed by Auditor's office personnel. Allowable costs include all departmental costs associated with departmental accounting, payroll, and claims processing. Unallowable costs include general government and property tax accounting. Allowable costs increased \$275,227 compared to the prior year. This increase is primarily due to the upgrade of the payroll and financial systems.

Treasurer-Tax Collector

The Treasurer-Tax Collector is responsible for managing the County treasury and the property tax collection system. The Tax Collector also provides direction for the Office of Revenue and Collection. Responsibilities include receipt, disbursement and investment of funds for the County, special districts, and school districts. The function deemed to be a service to other County departments in the cost plan is the treasury function. Allocation is based on the average daily cash balance and time sheet documentation. Allowable costs for the

General Information (continued)

Treasurer-Tax Collector (continued)

Treasurer's office include vendor, payroll and welfare warrant costs. Unallowable costs are taxes and other general government. Allowable costs decreased \$12,938 compared to prior year.

General Services

General Services provides administrative services to the General Services Department. The functions deemed of service to other county departments are General Purchasing, Fixed Asset Purchasing, Leases, Mail and Printing Delivery, and Direct Identified. Costs are allocated utilizing direct hours for general Purchasing functions, Fixed Assets acquisition, and Direct Identified, Mail Services, and Printing Services as the allocation basis, along with time sheet documentation submitted to the Auditor's office. Allowable costs increased \$54,143 compared to prior year. This increase is primarily due to the upgrade of the purchasing system.

County Counsel

The County Counsel serves as the chief civil law lawyer for the County in accordance with the duties prescribed by State and local ordinance. County Counsel attends all meetings of the Board of Supervisors, the County Planning Commission, the Local Agency Formation Commission (LAFCO), and the Assessment Appeals Board. County Counsel represents the Public Guardian in establishing and renewing conservatorship and the Child Protective Services Division of the Human Services Department in juvenile court proceedings. The department provides legal opinions to most County departments and special districts. Allowable costs for the department are services to County departments. Unallowable costs are County Liability services performed for the County. Costs are allocated to County departments based on percentage of salary for services rendered calculated from time sheet documents submitted to the Auditor's office. Special districts and other government agencies are charged an hourly rate. Allowable costs decreased \$32,863 compared to prior year. This decrease is primarily due to an increase in general government costs.

Human Resources

The Human Resources Department is responsible for all County personnel functions including labor relations, recruitment and certification for selection, review of and compliance with non-discrimination laws, health insurance and benefit administration, classification and salary analysis, administration of personnel rules and regulations, deferred compensation administration, unemployment insurance administration, risk management, and a variety of other compliance programs relating to personnel which are mandated by law. These functions are Employee/Labor Relations, Recruitment and Classification for Non-MSS employees, Recruitment and Classification for MSS employees, and Direct Identified. Costs are allocated to County departments based on the number of employees assigned to each department. Allowable costs decreased \$39,388 compared to prior year. This decrease is due to a decrease in overall department costs and an increase in revenues.

Building Maintenance

Building Maintenance is a division of the General Services Department. The Building Maintenance Department is responsible for maintaining all of the County's facilities including property repairs and alterations, custodial services, landscaping and grounds, and the general servicing of equipment. Functional areas in the cost plan are Maintenance, Grounds, Custodial, and Administrative. General costs are allocated to County departments based on the number of hours for each project and/or building based on time sheet documentation provided to the Auditor's office and direct costs are allocated as directly identified costs to each project and/or building based on CAMS reports provided by the General Services Department. Allowable costs increased \$107,907 compared to prior year. This is due to a decrease in revenues.

Central Services

The Central Services Department is a division of the General Services Department. Mail service costs are allocated by Postage Direct Identified billings. Printing costs are directly billed to each department receiving

General Information (continued)

Central Services (continued)

service. Allocation of overhead costs for printing is based on Direct Identified billings. Copy Services are available and costs are billed based on cost of paper and hourly rates. The second allocation for Copy Services is based on the number of copies per department. Copier Leases/Supplies allocation base is Direct Identified billings from actual costs for copier equipment rental and supplies. Overhead costs for this function are distributed on a per copy basis. Allowable costs decreased \$119,695 compared to prior year. This decrease is due to the copier lease costs no longer being charged through Central Services. The county entered into a new copier lease contract in the prior fiscal year and due to the terms of the contract the copiers are now recorded as capital assets.

Other Costs

Costs which are not identified with any of the service departments listed above but which are eligible for allocation are categorized as Other Costs. These include Building Use Costs, Depreciation, Utility Allocation, Tax Assessments, and External Audit Costs.

Building Use Costs– The Building Use Costs provides compensation for the use of buildings and improvements. The depreciation is based on the allowable cost of the asset divided by the useful life established.

Equipment Depreciation– The Equipment Depreciation Allowance is based on the allowable cost of the asset divided by the useful life established. The fixed asset threshold is \$5,000; all other items are expensed.

Utility Allocation – The Utility Allocation is a method of providing compensation for the use of electricity, water, and rental toilets. The allocation is based on building usage and building occupation by square footage.

Tax Assessments – The Tax Assessment allocation is a method of providing compensation for fire, flood, and levee assessments for various County owned buildings. The allocation is based on building usage and building occupation by square footage.

External Audit – The External Audit is performed for the County by an independent auditing firm on an annual basis. The allocation of the independent auditor's charges is based on the number of warrants produced for each department in the County and any Direct Identified charges to departments as billed by the auditing firm.

Internal Service Funds (ISF)

Sutter County has four Internal Service Funds:

- Fleet Management
- Information Technology
- Liability Insurance
- Workers' Compensation Insurance
- Employee Wellness

Fleet Management provides preventative maintenance, repairs and management services for all County vehicles and equipment. The fund is operated by the Fleet division of the Public Works Department. The principal user of Fleet Management's services is the Road Department. Services are also provided to other local agencies or municipalities. Fleet Management's billing system directly charges user departments for their share of labor, parts and overhead.

The Information Technology department is responsible for the overall management of computer hardware and software, feasibility and evaluation studies necessary for acquisition of potential new applications, system development activities, computer operations activities, and micro computer related activities. Costs for this department are allocated by Direct Identified billings prepared by Information Technology calculated utilizing the Robot/CPA System Usage software program which tracks jobs by CPU Minute Time, Printer Mount, Sign-On Time, Interactive Transactions, and Telecommunication Gets and Puts and hourly labor rates.

General Information (continued)

Internal Service Funds (ISF) (continued)

Liability Insurance ISF, Workers' Compensation ISF, and Employee Wellness are managed by the County's Human Resources Department. The Insurance ISFs allocate costs through their own allocation plans and these costs are billed to the departments. The Employee Wellness Clinic costs are allocated to the departments based on the number of people covered by county health insurance in the department. For the service departments in this plan the insurance costs are a component of expenditures as reflected in the general ledger. Additional information about the self-insurance ISFs can be found in the Self-Insurance data sheets found in the back pages of this plan.

Explanation for each "transfer out" from ISFs

There were no transfer outs from any Internal Service Fund.

Significant Changes

None

Adjustments

Adjustments are for new departments.



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Sutter
Yuba City, California**

**Date: May 24, 2017
Filing Ref: SUT18**

Pursuant to federal Office of Management and Budget (OMB) Circular 2 CFR Part 200, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2017-18** 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 **Exhibits 2A and 2C** (attached) are formally approved as actual costs for the **2015-16** fiscal year and as estimated costs for the **2017-18** 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, 2017**, for further allocation to federal grants and contracts performed by the respective county departments.

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AUDITOR CONTROLLER
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SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST TRANSFER MECHANISMS

- | | |
|---------------------------------|----------------------------------|
| 1. Employee Fringe Benefits | 7. Building Maintenance |
| 2. County Administrative Office | 8. Central Services |
| 3. Treasurer/Tax Collector | 9. General Liability (ISF) |
| 4. General Services | 10. Workers' Compensation (ISF) |
| 5. County Counsel | 11. Fleet Management (ISF) |
| 6. Human Resources | 12. Information Technology (ISF) |

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

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

SECTION III: CONDITIONS

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

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

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

D. BILLED COSTS: Charges for the services cited in Section II will be billed or cost applied in accordance with the procedures established by the county and recorded on the books of the cost center providing the service. Such charges will be based on the actual allowable costs, as defined by OMB Circular 2 CFR Part 200, incurred by the cost center responsible for providing the service. Any differences between the billed allowable costs and the actual allowable costs for a particular accounting period will be considered in a subsequent agreement.

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

F. SPECIAL REMARKS: The adjustments of \$156 included in Exhibits 2A and 2C must be included when calculating carry forward in the 2019-20 Estimated Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF SUTTER

BETTY T. YEE
CALIFORNIA STATE CONTROLLER

BY *Nathan Black*

BY *Jim Reinger*

Nathan Black

for
Hitomi Sekine, Bureau Chief
Local Government Policy and Reporting
Local Government Programs & Services

Name
Auditor - Controller

Title
May 25, 2017

5/31/17

Date

Date

Negotiated by Darlene Justice
Telephone (916) 323-2369

cc: State and Federal Agencies

Attachment

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**County of Sutter
County-wide Cost Allocation Plan**

Summary Schedules

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Exhibit 2A. Sutter County Cost Plan Estimate for Use in Fiscal Year 2018

All Departments			Actual	Carry	Adjustment*	Total
Dept. No.	Department Name	2015/2016	Forward		2017/2018	
		Allocation			Claimable Costs	
		(\$)	(\$)	(\$)	(\$)	
1101	9. Board of Supervisors	69,444	(4,040)	0	65,405	
1105	10. Clerk of the Board	19,943	(16,541)	0	3,402	
1203	11. Assessor	199,547	(1,286)	0	198,261	
1204	12. Revenue Collection	17,883	2,712	0	20,595	
1502	13. Elections	149,413	18,459	0	167,872	
1600	14. Sheriff-Communications	110,106	4,971	0	115,078	
1702	15. Water/Wastewater Facilities	11,135	11,133	0	22,268	
1920	16. Engineering Services	83,878	(15,684)	0	68,194	
1922	17. Water Resources	37,511	(7,147)	0	30,363	
2103	18. Sheriff's Court Bailiffs	19,404	1,016	0	20,420	
2106	19. Public Defender	6,405	424	0	6,828	
2112	20. Consolidated Courts	1,896	(59)	0	1,837	
2125	21. District Attorney	127,801	81,336	0	209,137	
2125-01	22. DA-Criminal Division	78,874	(7,757)	0	71,116	
2125-03	23. DA-Victim/Witness Assistance	95,467	90,608	0	186,075	
2125-05	24. DA-Statutory Rape Vert Prosecute	0	(2,396)	0	(2,396)	
2201	25. Sheriff-Coroner	660,542	81,671	0	742,213	
2205	26. Sheriff-Boat Patrol	10,722	470	0	11,192	
2208	27. Sheriff-Live Oak Contract	25,759	(3,645)	0	22,113	
2301	28. Sheriff-County Jail	777,190	132,554	0	909,745	
2302	29. Anti-Drug Abuse Enforcement	0	(369)	0	(369)	
2304	30. Probation	275,144	(69,927)	0	205,217	
2401	31. Emergency Services	32,284	6,898	0	39,183	
2402	32. Fire Services Administration	4,782	(6,628)	0	(1,846)	
2601	33. Agricultural Commissioner	193,840	5,685	0	199,524	
2706	34. Recorder	75,121	(6,093)	0	69,028	
2709	35. Pub. Guardian/Conservator	109,026	56,106	0	165,131	
2710	36. County Clerk	26,226	(7,037)	0	19,189	
2721	37. Development Services	200,408	77,501	0	277,909	
2724-24	38. Planning & Building	94,372	19,664	0	114,037	
2724-31	39. Community Services Building Inspection	31,453	903	0	32,355	
2724-32	40. Code Enforcement Svcs	1,731	1,731	0	3,462	
2725	41. Environmental Health	41,875	(498)	0	41,378	
2726	42. Animal Control	11,286	(38,228)	0	(26,943)	
2727	43. CUPA	2,041	(20)	0	2,021	
3100	44. Road	110,665	4,938	0	115,602	
3200	45. County Airport	2,806	(29,324)	0	(26,518)	
3300	46. Transportation Development	51	13	0	63	
4102-00	47. Mental Health	650,157	77,555	0	727,712	
4103-10	48. Health	365,255	27,877	0	393,133	
4104-00	49. Mental Health Service Act	8,851	3,797	0	12,648	
4120-00	50. Human Services Admin	46,213	10,160	0	56,373	
4580	51. Fleet Management ISF	55,818	(15,373)	0	40,445	
4581	52. Information Technology ISF	177,761	(16,341)	0	161,421	
4590	53. Liability Insurance ISF	7,566	1,617	0	9,184	
4591	54. Workers' Comp. Ins. ISF	18,242	(1,048)	0	17,193	
4595	55. Employee Wellness Services	16,823	16,823	0	33,647	
5000	56. Trial Court Agency	73,392	18,456	0	91,849	
5101-00	57. Welfare	614,090	1,403	0	615,493	
5200	58. IHSS Public Authority	3,084	927	0	4,010	
6201	59. County Library	252,809	(72,916)	0	179,894	
6301	60. Bi-County Farm Advisor	35,644	2,968	0	38,611	
7101	61. Parks and Recreation	188,574	(8,292)	0	180,282	
7201	62. Community Memorial Museum	97,922	(28,501)	0	69,421	
7203	63. Vets Memorial Community Bldg	108,172	(15,577)	0	92,595	
	64.A Other Departments-1	797,277	110,713	66	908,056	
	64.B Other Departments-2	930,882	80,967	90	1,011,939	
	65. Non County Agencies	143,810	(8,905)	0	134,904	
	66. Unallowable	0	(67)	0	(67)	
	Total Claimable Costs	8,308,372	568,356	156	8,876,884	

Refer to Exhibit 2A.1 & Exhibit 2A.2 for detail of Other Departments and Non County Agencies.

Please refer to Exhibit 2C. for the detailed allocations to each department listed above.

Exhibit 2A.1 Sutter County Cost Plan Estimate for Use in Fiscal Year 2018

Other Departments-1			Actual	Carry	Adjustment*	Total
Dept. No.	Department Name	2015/2016	Forward		2017/2018	
		Allocation			Claimable Costs	
		(\$)	(\$)	(\$)	(\$)	
0112	64.01 Child Supp Serv Reimb/Adjustment	144,452	9,639	0	154,091	
0140	64.02 County Local Revenue Fund	922	783	0	1,704	
0177	64.03 CCPIF SB 678	153	153	0	307	
0184	64.04 Sheriff Inmate Welfare	9,502	1,092	0	10,594	
0241	64.05 Public Safety Realignment 2011	10	10	0	20	
0252	64.06 Emergency Medical Service	728	39	0	767	
0253	64.07 RLF CDBG Housing Rehabilitation	37	31	0	68	
0279	64.08 Criminal Lab Analysis Fee	0	0	0	0	
0284	64.09 CDBG Housing Rehab 04-STB	13	13	0	26	
0289	64.10 EDBG PI Fund	19,626	3,606	0	23,232	
0301	64.11 County Service Area G	16	(61)	0	(45)	
0305	64.12 County Service Area F	87,424	23,650	0	111,074	
0309	64.13 County Service Area C	2,277	143	0	2,419	
0311	64.14 County Service Area D	3,016	1,479	0	4,496	
0320	64.15 Sutter County Water Agency	488	373	0	860	
0321	64.16 Lo Canal Operations & Maintenance	41	41	0	82	
0326	64.17 County Water Zone #4	37	3	0	41	
0327	64.18 County Water Zone #5	89	74	0	163	
0329	64.19 County Water Zone #7	28	7	0	35	
0330	64.20 County Water Zone #8	3	(25)	0	(23)	
0340	64.21 Co Consolid St Lighting District	616	273	0	890	
0390	64.22 El Cerrito Drain District	0	(38)	38	0	
0395	64.23 Rio Ramaza Comm. Serv District	2,053	1,821	0	3,873	
1103	64.24 Non-Departmental Expense	24,032	14,420	0	38,451	
1209	64.25 General Revenues	2,238	2,238	0	4,475	
1801	64.26 Plant Acquisition	1,564	(1,020)	0	544	
1911	64.27 General Insurance & Bonds	633	147	0	781	
1923	64.28 Flood Control	2,729	2,564	0	5,292	
2104	64.29 Grand Jury	6,881	(1,941)	0	4,941	
2109	64.30 Trial Court Funding	81	11	0	92	
2125-04	64.31 DA-Spousal Abuser Prosecute	0	(19)	0	(19)	
2125-08	64.32 DA-Criminal Investigation	5,314	5,314	0	10,628	
2125-09	64.33 DA-Welfare Investigation	1,026	1,026	0	2,052	
2125-72	64.34 Local Community Correction Acc	2,840	1,866	0	4,705	
2202	64.35 Net 5-Sheriff	5,496	2,680	0	8,176	
2303	64.36 Delinquency Prevention Commiss'n	32	12	0	44	
2309	64.37 Bi-County Juvenile Hall	8,802	4,302	0	13,103	
2703	64.38 Fish & Game Propagation	17,154	6,470	0	23,625	
2711	64.39 Domestic Violence Centers	30	11	0	42	
3000	64.41 Urban Area Resident St Lighting	308	81	0	389	
4102-01	64.42 Mental Health-Admin Support	101,646	2,259	0	103,906	
4102-02	64.43 Mental Health-Homeless Mgt	144	73	0	217	
4102-03	64.44 Mental Health-Crisis Clinic	50,434	3,705	0	54,140	
4102-04	64.45 Mental Health-Community Services	0	0	0	0	
4102-07	64.46 Mental Health-Inpatient	153,239	18,268	0	171,508	
4102-08	64.47 Mental Health-Managed Care	2,227	654	0	2,881	
4102-09	64.48 Mental Health-IMD/SNF Facilities	304	152	0	455	
4102-10	64.49 Mental Health-Non IMD	40	40	0	81	
4102-12	64.50 Mental Health-Day Treatment/Adult	161	(52)	0	110	
4102-13	64.51 Mental Health-Juvenile Hall/Jail	534	(1,796)	0	(1,263)	
4102-14	64.52 Mental Health-Homeless Mentally Ill	51	(19)	0	31	
4102-15	64.53 Mental Health-Conditional Release Prgm	6,860	3,924	0	10,784	
4102-16	64.54 Mental Health-Outpatient/Adult	49,580	7,385	0	56,966	
4102-17	64.55 Mental Health-Outpatient/Child	32,689	(8,956)	0	23,733	
4102-19	64.56 Mental Health-Children's IEP Svcs	1	(47)	0	(46)	
4102-20	64.57 Mental Health-Advocacy	372	231	0	602	
4102-22	64.58 Mental Health-Camp Singer	3,503	174	0	3,677	
4102-25	64.59 Mental Health-Systems of Care Children	77	39	0	117	
4102-26	64.60 Mental Health-Sutter County BF	6,504	458	0	6,962	
4102-28	64.61 Mental Health-Sutter CW MH	485	485	0	970	
4102-29	64.62 Mental Health-Yuba County BF	5,947	(430)	0	5,517	
4102-31	64.63 Mental Health-CSS/Admin Sup	223	124	0	346	
4102-32	64.64 Mental Health-CSOC Adult Prgm	253	19	0	272	
4102-34	64.65 Mental Health-Victor Community	212	92	0	305	
4102-35	64.66 Mental Health-CSS/Direct/Case Svcs	6,421	948	0	7,368	
4102-37	64.67 Mental Health-OTP(SACPA)	10	10	0	20	
4102-41	64.68 Mental Health-Alcohol Admin	374	64	0	437	
4102-42	64.69 Mental Health-Prevention	4,059	(3,727)	0	332	
4102-44	64.70 Mental Health-Safe & Drug Free Schls	0	(6)	0	(6)	
4102-48	64.71 Mental Health-Sutter Co CW D/A	3,063	16	0	3,079	
4102-49	64.72 Mental Health-Yuba County CW D/A	83	83	0	165	
4102-50	64.73 Mental Health-Drug Outpatient	17,003	5,480	0	22,482	
4102-51	64.74 Mental Health-OFC	7	7	0	15	
4102-52	64.75 Mental Health-Drug/Outreach	13	13	0	25	
4102-53	64.76 Mental Health-Drug & Alcohol Juv	68	(133)	0	(64)	
Total Other Departments-1		797,277	110,713	66	908,056	

* Refer to the General Comments for detail descriptions of each adjustment.

Exhibit 2A.1 Sutter County Cost Plan Estimate for Use in Fiscal Year 2018

Other Departments-2		Actual	Carry	Adjustment*	Total	
Dept. No.	Department Name	2015/2016 Allocation	Forward		2017/2018 Claimable Costs	
		(\$)	(\$)	(\$)	(\$)	
4102-54	64.77	Mental Health-First Steps	19,641	(3,129)	0	16,512
4102-58	64.78	Mental Health-Drug Court SC	3,762	112	0	3,873
4102-59	64.79	Mental Health-Yuba County	277	(255)	0	21
4102-65	64.80	Mental Health-UR/QI Programs	16,019	7,013	0	23,032
4102-68	64.81	Mental Health-Drug Medi-Cal	617	560	0	1,178
4102-72	64.82	Mental Health-Local Comm Corr	10,467	4,302	0	14,769
4102-80	64.83	Mental Health-SB678	3,026	613	0	3,638
4102-81	64.84	Mental Health-Juvenile Probation	2,572	190	0	2,763
4102-82	64.85	Mental Health-Forensic	496	496	0	991
4103-12	64.86	Health-Children & Family	3,670	542	0	4,211
4103-15	64.87	Health-Vital Statistics	430	180	0	610
4103-20	64.88	Health-CCS	11,225	(1,900)	0	9,325
4103-21	64.89	Health-WIC Farmer's Market	1	1	0	2
4103-26	64.90	Health-MCH	1,255	(1,426)	0	(170)
4103-29	64.91	Health-Foster Care	3,455	206	0	3,662
4103-30	64.92	Health-Nursing Admin	3,847	(140)	0	3,707
4103-31	64.93	Health-CHDP	9,977	(979)	0	8,998
4103-33	64.94	Health-CMSP Local Health Conn	-	(20)	0	(20)
4103-35	64.95	Health-Field Nursing	210	(2,328)	0	(2,117)
4103-36	64.96	Health-Bioterrorism	4,143	(958)	0	3,185
4103-37	64.97	Health-Pandemic Flu Preparedness	393	(406)	0	(14)
4103-38	64.98	Health-Acute Communicable Dis	13,730	1,782	0	15,513
4103-39	64.99	Health-Immunization Grant	729	(2,051)	0	(1,322)
4103-40	64.100	Health-WIC Nutrition	34,424	1,085	0	35,509
4103-43	64.101	Health-Homeland Security Grant	121	78	0	199
4103-45	64.102	Health-WIC Breast Feeding P	633	68	0	700
4103-50	64.103	Health-Laboratory	8,492	1,751	0	10,243
4103-51	64.104	Health-AIDS Surveillance	24	(94)	0	(70)
4103-53	64.105	Health-Tuberculosis	322	(2,271)	0	(1,949)
4103-54	64.106	Health-Chlamydia	2	(273)	0	(271)
4103-55	64.107	Health-Lead Poisoning	264	(220)	0	45
4103-56	64.108	Health-St Tuberculosis Grant	317	(291)	0	25
4103-57	64.109	Health-St. Medi-Cal Outreach	3,052	3,052	0	6,103
4103-60	64.110	Health-Health Education	5,206	(907)	0	4,299
4103-62	64.111	Health-Non-Hlth Dept Immunization	30	17	0	48
4103-65	64.112	Health-Community Chronic Disease	145	(311)	0	(165)
4103-66	64.113	Health-Supp Nutritional Asst Prog Ed	14,225	1,980	0	16,206
4103-67	64.114	Health-Supp Nutr Asst Prgm ED-CWD	4,312	4,312	0	8,623
4103-68	64.115	Health-Ebola Supplemental	513	513	0	1,026
4103-78	64.116	Health-Injury Prevention	890	771	0	1,661
4103-81	64.117	Health-Public Health Clinic	7,094	898	0	7,991
4103-82	64.118	Health-Contract Services	105	8	0	113
4103-99	64.119	Health-Tobacco Control	4,881	1,357	0	6,237
4104-01	64.120	MHSA-Children's Sed Full Svc Part	12,937	(634)	0	12,304
4104-02	64.121	MHSA-Urgent Services	7,570	619	0	8,188
4104-03	64.122	MHSA-Transition Age Youth FSP	19,966	(1,237)	0	18,730
4104-04	64.123	MHSA-Adult and Older Adult FSP	9,966	2,522	0	12,489
4104-05	64.124	MHSA-Older Adult Mobile Outreach	5,688	1,128	0	6,816
4104-06	64.125	MHSA-Ethnic Outreach Services	21,352	3,573	0	24,924
4104-07	64.126	MHSA-Housing Program	-	(77)	77	0
4104-08	64.127	MHSA-Wellness & Recover Adult	27,551	3,157	0	30,709
4104-09	64.128	MHSA-Adult Urgent Services	17,792	1,891	0	19,684
4104-10	64.129	MHSA-Therapeutic Services	32,030	612	0	32,643
4104-12	64.130	MHSA-Community Prev Team	17,650	4,917	0	22,568
4104-14	64.131	MHSA-MHSA IT Proj	506	153	0	660
4104-15	64.132	MHSA-Work Educ & Training	878	341	0	1,219
4104-16	64.133	MHSA-Innovation	9,113	8,037	0	17,149
4104-17	64.134	MHSA-Administrative	2,970	2,970	0	5,940
4120-93	64.135	Human Services-Security & Compliance	134	76	0	209
4134-00	64.136	Jail Medical	66,670	14,087	0	80,758
4134-72	64.137	Jail Medical-LCC	6,937	1,158	0	8,096
4400	64.138	Sutter Co Waterworks District #1	7,591	2,400	0	9,991
4934	64.139	Public Admin Escheatment	-	(13)	13	0
5101-05	64.140	Welfare-Social Workers Empry	58,873	(15,584)	0	43,289
5101-10	64.141	Welfare-Admin Support	58,902	477	0	59,378
5101-15	64.142	Welfare-Non-Welfare Admin Svcs	5,255	(155)	0	5,101
5101-20	64.143	Welfare-Social Services	66,673	(5,629)	0	61,044
5101-30	64.144	Welfare-Eligibility & Nonservices	199,846	27,796	0	227,643
5101-35	64.145	Welfare-Welfare Fraud	1,249	(1,461)	0	(212)
5101-40	64.146	Welfare-Clerical Support	52,979	7,752	0	60,730
5206	64.147	TANF-Foster Care	496	110	0	606
5211	64.148	Delinquent Tax Sales Trust Fund	40	21	0	62
5301	64.149	General Relief	30	30	0	61
5601	64.150	Veterans Service Officer	10	4	0	14
6201-35	64.151	Library-Literacy Prg	9,441	4,726	0	14,167
7202	64.152	Subsidy Requests Organizations	10	(22)	0	(12)
7204	64.153	Ettl Hall	14,781	3,292	0	18,072
Total Other Departments-2		930,882	80,967	90		1,011,939

* Refer to the General Comments for detail descriptions of each adjustment.

Exhibit 2A.2 Sutter County Cost Plan Estimate for Use in Fiscal Year 2018

Non County Agencies		Actual	Carry	Adjustment*	Total
Fund No.	Department Name	2015/2016	Forward		2017/2018
		Allocation			Claimable Costs
		(\$)	(\$)	(\$)	(\$)
5100	65.01 Children/Family Comm.	19,176	(1,608)	0	17,567
5116	65.02 DNA ID Prop 69 State	39	15	0	55
5121	65.03 Redevelopment Prop Tax Tr	(370)	(385)	0	(755)
5125	65.04 ERAF 04/05	9	9	0	18
5128	65.05 Live Oak Redevelopment Agency	18	18	0	36
5193	65.06 Highland EST Improv Redemption	0	0	0	0
5203	65.07 Agency Collections Payable	496	237	0	733
5212	65.08 Local Transportation Tax	363	299	0	662
5215	65.09 Tax Collector's Trust	2,291	(1,349)	0	942
5218	65.10 Taxes	21,076	19,468	0	40,544
5219	65.11 In Lieu Tax Trust	54	30	0	84
5240	65.12 City of Live Oak	222	90	0	311
5241	65.13 City of Yuba City	(679)	(806)	0	(1,486)
5262	65.14 Sutter-Butte Flood Control	105	90	0	195
5263	65.15 Sac Area Flood Control	40	16	0	55
5265	65.16 FRAQMD	(738)	(19,140)	0	(19,878)
5267	65.17 Statewide Comm Infrastructure	19	9	0	28
5277	65.18 Narco	302	(3,169)	0	(2,867)
5280	65.19 Regional Waste Management	9	4	0	13
6401	65.20 Fairview Cemetery	2,535	(1,505)	0	1,030
6402	65.21 Live Oak Cemetery	6,636	756	0	7,391
6403	65.22 Meridian Cemetery Trust	1	1	0	1
6404	65.23 Nicolaus Cemetery	415	49	0	465
6405	65.24 Pleasant Grove Cemetery	581	239	0	821
6406	65.25 Sutter Cemetery	28,720	3,518	0	32,237
6415	65.26 Gilsizer County Drainage	6,007	(7,052)	0	(1,044)
6416	65.27 Live Oak Cemetery Specl Assess	404	(87)	0	317
6419	65.28 Meridian Fire District	71	17	0	87
6420	65.29 Sutter Basin Fire	1,709	(544)	0	1,164
6424	65.30 Levee Distr #1-Feather River	891	293	0	1,185
6426	65.31 Levee District #1	10,177	(39)	0	10,138
6427	65.32 Levee District #9	722	204	0	925
6428	65.33 Maintenance Area #3	75	7	0	82
6429	65.34 Maintenance Area #7 Zone 2	56	(42)	0	13
6430	65.35 Maintenance Area #7 Zone 3	27	12	0	39
6431	65.36 Maintenance Area #7 Zone 4	27	12	0	39
6434	65.37 Bear River Levee Maintenance	9	9	0	18
6435	65.38 Colusa Mosquito Abatement	25	10	0	36
6436	65.39 S-Y Mosquito & Vector Control	24,528	4,885	0	29,412
6437	65.40 Maintenance Area #16 Zone 1	65	(33)	0	31
6438	65.41 Maintenance Area #16 Zone 2	27	12	0	39
6439	65.42 Maintenance Area #16 Zone 3	27	12	0	39
6440	65.43 Maintenance Area #16 Zone 4	27	12	0	39
6449	65.44 Reclamation District #1000	32	17	0	49
6451	65.45 Reclamation District #70	181	103	0	284
6452	65.46 Reclamation District #777	44	29	0	73
6453	65.47 Reclamation District #817	26	6	0	33
6455	65.48 Reclamation District #1001	154	95	0	248
6458	65.49 Reclamation District #2054	42	42	0	84
6459	65.50 Reclamation District #2056	39	34	0	74
6460	65.51 Reclamation District #2103	0	0	0	0
6461	65.52 Reclamation District #1500	427	378	0	804
6462	65.53 Reclamation District #1660	145	91	0	237
6470	65.54 Sutter County Resource Conservtn	1,787	(2,228)	0	(440)
6471	65.55 LAFCO	5,781	3,378	0	9,158
6480	65.56 Butte Water District	29	14	0	42
6481	65.57 Feather Water District	32	17	0	49
6484	65.58 SCSD-90 Series A-Imprv Redemptn	89	74	0	164
6489	65.59 CA First Sutter	19	19	0	38
7561	65.60 Yuba City Unified CFD #1	0	0	0	0
7562	65.61 Woodland Unified	27	12	0	39
7565	65.62 Sutter Co Schools	8,374	(3,654)	0	4,720
7577	65.63 Yuba Community College	36	21	0	57
7601	65.64 E Nicolaus High 2000 Debt	18	8	0	26
7602	65.65 Woodland Unified Debt Ser	27	12	0	39
7607	65.66 Sutter High 2008 Bond Deb	36	12	0	48
7651	65.67 YC#99-1 Series C Bonds Db	63	19	0	82
7652	65.68 YC 2004-1 Meas K Bonds Deb	36	21	0	57
7654	65.69 Franklin Elem 2006 DBT Ser	45	21	0	66
7655	65.70 Yuba Comm. College Distr DS-A	27	12	0	39
7656	65.71 Yuba Comm. College Distr DS-B	27	12	0	39
7657	65.72 Yuba Comm College Distrb	27	12	0	39
7661	65.73 LO#04-1 Series A Bonds Db	72	33	0	105
7663	65.74 East Nicolaus H 2014 Debt Svc	18	18	0	36
NVNBH	65.75 North Valley Beh Health	(45)	(2,108)	0	(2,153)
Total Non County Agencies		143,810	(8,905)	0	134,904

* Refer to the General Comments for detail descriptions of each adjustment.

Exhibit 2B. Sutter County Cost Plan Carry Forward Computation, Year Ended June 30, 2016

All Departments			Actual	Estimate	Difference
Dept. No.		Department Name	2015/2016 Allocation	Based on 2013/2014 Actual Costs*	Amount to Carry Forward
			(\$)	(\$)	(\$)
1101	9.	Board of Supervisors	69,444	73,484	(4,040)
1105	10.	Clerk of the Board	19,943	36,484	(16,541)
1203	11.	Assessor	199,547	200,833	(1,286)
1204	12.	Revenue Collection	17,883	15,171	2,712
1502	13.	Elections	149,413	130,954	18,459
1600	14.	Sheriff-Communications	110,106	105,135	4,971
1702	15.	Water/Wastewater Facilities	11,135	2	11,133
1920	16.	Engineering Services	83,878	99,562	(15,684)
1922	17.	Water Resources	37,511	44,658	(7,147)
2103	18.	Sheriff's Court Bailiffs	19,404	18,388	1,016
2106	19.	Public Defender	6,405	5,981	424
2112	20.	Consolidated Courts	1,896	1,955	(59)
2125	21.	District Attorney	127,801	46,465	81,336
2125-01	22.	DA-Criminal Division	78,874	86,631	(7,757)
2125-03	23.	DA-Victim/Witness Assistance	95,467	4,859	90,608
2125-05	24.	DA-Statutory Rape Vert Prosecute	0	2,396	(2,396)
2201	25.	Sheriff-Coroner	660,542	578,871	81,671
2205	26.	Sheriff-Boat Patrol	10,722	10,252	470
2208	27.	Sheriff-Live Oak Contract	25,759	29,404	(3,645)
2301	28.	Sheriff-County Jail	777,190	644,636	132,554
2302	29.	Anti-Drug Abuse Enforcement	0	369	(369)
2304	30.	Probation	275,144	345,071	(69,927)
2401	31.	Emergency Services	32,284	25,386	6,898
2402	32.	Fire Services Administration	4,782	11,410	(6,628)
2601	33.	Agricultural Commissioner	193,840	188,155	5,685
2706	34.	Recorder	75,121	81,214	(6,093)
2709	35.	Pub. Guardian/Conservator	109,026	52,920	56,106
2710	36.	County Clerk	26,226	33,263	(7,037)
2721	37.	Development Services	200,408	122,907	77,501
2724-24	38.	Planning & Building	94,372	74,708	19,664
2724-31	39.	Community Services Building Inspection	31,453	30,550	903
2724-32	40.	Code Enforcement Svcs	1,731	0	1,731
2725	41.	Environmental Health	41,875	42,373	(498)
2726	42.	Animal Control	11,286	49,514	(38,228)
2727	43.	CUPA	2,041	2,061	(20)
3100	44.	Road	110,665	105,727	4,938
3200	45.	County Airport	2,806	32,130	(29,324)
3300	46.	Transportation Development	51	38	13
4102-00	47.	Mental Health	650,157	572,602	77,555
4103-10	48.	Health	365,255	337,378	27,877
4104-00	49.	Mental Health Service Act	8,851	5,054	3,797
4120-00	50.	Human Services Admin	46,213	36,053	10,160
4580	51.	Fleet Management ISF	55,818	71,191	(15,373)
4581	52.	Information Technology ISF	177,761	194,102	(16,341)
4590	53.	Liability Insurance ISF	7,566	5,949	1,617
4591	54.	Workers' Comp. Ins. ISF	18,242	19,290	(1,048)
4595	55.	Employee Wellness Services	16,823	0	16,823
5000	56.	Trial Court Agency	73,392	54,936	18,456
5101-00	57.	Welfare	614,090	612,687	1,403
5200	58.	IHSS Public Authority	3,084	2,157	927
6201	59.	County Library	252,809	325,725	(72,916)
6301	60.	Bi-County Farm Advisor	35,644	32,676	2,968
7101	61.	Parks and Recreation	188,574	196,866	(8,292)
7201	62.	Community Memorial Museum	97,922	126,423	(28,501)
7203	63.	Vets Memorial Community Bldg	108,172	123,749	(15,577)
	64.A	Other Departments-1	797,277	686,564	110,713
	64.B	Other Departments-2	930,882	849,915	80,967
	65.	Non County Agencies	143,810	152,715	(8,905)
	66.	Unallowable	0	67	(67)
		Total Carry Forward Allocation	8,308,372	7,740,016	568,356

* Approved in 2015/16 Cost Plan and may include rounding adjustments to reconcile to the total 2013/14 Actual Allocation Costs.

** See General Comments for detail of adjustments.

*** Refer to Exhibit 2B.1 & Exhibit 2B.2 for detail of Other Departments and Non County Agencies.

Exhibit 2B.1. Sutter County Cost Plan Carry Forward Computation, Year Ended June 30, 2016

Other Departments-1		Actual	Estimate	Difference
Dept. No.	Department Name	2015/2016 Allocation	Based on 2013/2014 Actual Costs*	Amount to Carry Forward
		(\$)	(\$)	(\$)
0112	64.01 Child Supp Serv Reimb/Adjustment	144,452	134,813	9,639
0140	64.02 County Local Revenue Fund	922	139	783
0177	64.03 CCPIF SB 678	153	0	153
0184	64.04 Sheriff Inmate Welfare	9,502	8,410	1,092
0241	64.05 Public Safety Realignment 2011	10	0	10
0252	64.06 Emergency Medical Service	728	689	39
0253	64.07 RLF CDBG Housing Rehabilitation	37	6	31
0279	64.08 Criminal Lab Analysis Fee	0	0	0
0284	64.09 CDBG Housing Rehab 04-STB	13	0	13
0289	64.10 EDBG PI Fund	19,626	16,020	3,606
0301	64.11 County Service Area G	16	77	(61)
0305	64.12 County Service Area F	87,424	63,774	23,650
0309	64.13 County Service Area C	2,277	2,134	143
0311	64.14 County Service Area D	3,016	1,537	1,479
0320	64.15 Sutter County Water Agency	488	115	373
0321	64.16 Lo Canal Operations & Maintenance	41	0	41
0326	64.17 County Water Zone #4	37	34	3
0327	64.18 County Water Zone #5	89	15	74
0329	64.19 County Water Zone #7	28	21	7
0330	64.20 County Water Zone #8	3	28	(25)
0340	64.21 Co Consolid St Lighting District	616	343	273
0390	64.22 El Cerrito Drain District	0	38	(38)
0395	64.23 Rio Ramaza Comm. Serv District	2,053	232	1,821
1103	64.24 Non-Departmental Expense	24,032	9,612	14,420
1209	64.25 General Revenues	2,238	0	2,238
1801	64.26 Plant Acquisition	1,564	2,584	(1,020)
1911	64.27 General Insurance & Bonds	633	486	147
1923	64.28 Flood Control	2,729	165	2,564
2104	64.29 Grand Jury	6,881	8,822	(1,941)
2109	64.30 Trial Court Funding	81	70	11
2125-04	64.31 DA-Spousal Abuser Prosecute	0	19	(19)
2125-08	64.32 DA-Criminal Investigation	5,314	0	5,314
2125-09	64.33 DA-Welfare Investigation	1,026	0	1,026
2125-72	64.34 Local Community Correction Acc	2,840	974	1,866
2202	64.35 Net 5-Sheriff	5,496	2,816	2,680
2303	64.36 Delinquency Prevention Commiss'n	32	20	12
2309	64.37 Bi-County Juvenile Hall	8,802	4,500	4,302
2703	64.38 Fish & Game Propagation	17,154	10,684	6,470
2711	64.39 Domestic Violence Centers	30	19	11
3000	64.41 Urban Area Resident St Lighting	308	227	81
4102-01	64.42 Mental Health-Admin Support	101,646	99,387	2,259
4102-02	64.43 Mental Health-Homeless Mgt	144	71	73
4102-03	64.44 Mental Health-Crisis Clinic	50,434	46,729	3,705
4102-04	64.45 Mental Health-Community Services	0	0	0
4102-07	64.46 Mental Health-Inpatient	153,239	134,971	18,268
4102-08	64.47 Mental Health-Managed Care	2,227	1,573	654
4102-09	64.48 Mental Health-IMD/SNF Facilities	304	152	152
4102-10	64.49 Mental Health-Non IMD	40	0	40
4102-12	64.50 Mental Health-Day Treatment/Adult	161	213	(52)
4102-13	64.51 Mental Health-Juvenile Hall/Jail	534	2,330	(1,796)
4102-14	64.52 Mental Health-Homeless Mentally Ill	51	70	(19)
4102-15	64.53 Mental Health-Conditional Release Prg	6,860	2,936	3,924
4102-16	64.54 Mental Health-Outpatient/Adult	49,580	42,195	7,385
4102-17	64.55 Mental Health-Outpatient/Child	32,689	41,645	(8,956)
4102-19	64.56 Mental Health-Children's IEP Svcs	1	48	(47)
4102-20	64.57 Mental Health-Advocacy	372	141	231
4102-22	64.58 Mental Health-Camp Singer	3,503	3,329	174
4102-25	64.59 Mental Health-Systems of Care Childre	77	38	39
4102-26	64.60 Mental Health-Sutter County BF	6,504	6,046	458
4102-28	64.61 Mental Health-Sutter CW MH	485	0	485
4102-29	64.62 Mental Health-Yuba County BF	5,947	6,377	(430)
4102-31	64.63 Mental Health-CSS/Admin Sup	223	99	124
4102-32	64.64 Mental Health-CSOC Adult Prgm	253	234	19
4102-34	64.65 Mental Health-Victor Community	212	120	92
4102-35	64.66 Mental Health-CSS/Direct/Case Svcs	6,421	5,473	948
4102-37	64.67 Mental Health-OTP(SACPA)	10	0	10
4102-41	64.68 Mental Health-Alcohol Admin	374	310	64
4102-42	64.69 Mental Health-Prevention	4,059	7,786	(3,727)
4102-44	64.70 Mental Health-Safe & Drug Free Schls	0	6	(6)
4102-48	64.71 Mental Health-Sutter Co CW D/A	3,063	3,047	16
4102-49	64.72 Mental Health-Yuba County CW D/A	83	0	83
4102-50	64.73 Mental Health-Drug Outpatient	17,003	11,523	5,480
4102-51	64.74 Mental Health-OFC	7	0	7
4102-52	64.75 Mental Health-Drug/Outreach	13	0	13
4102-53	64.76 Mental Health-Drug & Alcohol Juv	68	201	(133)
Total Other Departments-1		797,277	686,564	110,713

* Approved in 2015/16 Cost Plan and may include rounding adjustments to reconcile to the total 2013/14 Actual Allocation Costs.

Exhibit 2B.1. Sutter County Cost Plan Carry Forward Computation, Year Ended June 30, 2016

Other Departments-2			Actual	Estimate	Difference
Dept. No.	Department Name	2015/2016	Based on	Amount to	
		Allocation	2013/2014	Carry	
			Actual Costs*	Forward	
		(\$)	(\$)	(\$)	
4102-54	64.77	Mental Health-First Steps	19,641	22,770	(3,129)
4102-58	64.78	Mental Health-Drug Court SC	3,762	3,650	112
4102-59	64.79	Mental Health-Yuba County	277	532	(255)
4102-65	64.80	Mental Health-UR/QI Programs	16,019	9,006	7,013
4102-68	64.81	Mental Health-Drug Medi-Cal	617	57	560
4102-72	64.82	Mental Health-Local Comm Corr	10,467	6,165	4,302
4102-80	64.83	Mental Health-SB678	3,026	2,413	613
4102-81	64.84	Mental Health-Juvenile Probation	2,572	2,382	190
4102-82	64.85	Mental Health-Forensic	496	0	496
4103-12	64.86	Health-Children & Family	3,670	3,128	542
4103-15	64.87	Health-Vital Statistics	430	250	180
4103-20	64.88	Health-CCS	11,225	13,125	(1,900)
4103-21	64.89	Health-WIC Farmer's Market	1	0	1
4103-26	64.90	Health-MCH	1,255	2,681	(1,426)
4103-29	64.91	Health-Foster Care	3,455	3,249	206
4103-30	64.92	Health-Nursing Admin	3,847	3,987	(140)
4103-31	64.93	Health-CHDP	9,977	10,956	(979)
4103-33	64.94	Health-CMSP Local Health Conn	0	20	(20)
4103-35	64.95	Health-Field Nursing	210	2,538	(2,328)
4103-36	64.96	Health-Bioterrorism	4,143	5,101	(958)
4103-37	64.97	Health-Pandemic Flu Preparedness	393	799	(406)
4103-38	64.98	Health-Acute Communicable Dis	13,730	11,948	1,782
4103-39	64.99	Health-Immunization Grant	729	2,780	(2,051)
4103-40	64.100	Health-WIC Nutrition	34,424	33,339	1,085
4103-43	64.101	Health-Homeland Security Grant	121	43	78
4103-45	64.102	Health-WIC Breast Feeding P	633	565	68
4103-50	64.103	Health-Laboratory	8,492	6,741	1,751
4103-51	64.104	Health-AIDS Surveillance	24	118	(94)
4103-53	64.105	Health-Tuberculosis	322	2,593	(2,271)
4103-54	64.106	Health-Chlamydia	2	275	(273)
4103-55	64.107	Health-Lead Poisoning	264	484	(220)
4103-56	64.108	Health-St Tuberculosis Grant	317	608	(291)
4103-57	64.109	Health-St. Medi-Cal Outreach	3,052	0	3,052
4103-60	64.110	Health-Health Education	5,206	6,113	(907)
4103-62	64.111	Health-Non-Hlth Dept Immunization	30	13	17
4103-65	64.112	Health-Community Chronic Disease	145	456	(311)
4103-66	64.113	Health-Supp Nutritional Asst Prog Ed	14,225	12,245	1,980
4103-67	64.114	Health-Supp Nutr Asst Prgm ED-CWD	4,312	0	4,312
4103-68	64.115	Health-Ebola Supplemental	513	0	513
4103-78	64.116	Health-Injury Prevention	890	119	771
4103-81	64.117	Health-Public Health Clinic	7,094	6,196	898
4103-82	64.118	Health-Contract Services	105	97	8
4103-99	64.119	Health-Tobacco Control	4,881	3,524	1,357
4104-01	64.120	MHSA-Children's Sed Full Svc Part	12,937	13,571	(634)
4104-02	64.121	MHSA-Urgent Services	7,570	6,951	619
4104-03	64.122	MHSA-Transition Age Youth FSP	19,966	21,203	(1,237)
4104-04	64.123	MHSA-Adult and Older Adult FSP	9,966	7,444	2,522
4104-05	64.124	MHSA-Older Adult Mobile Outreach	5,688	4,560	1,128
4104-06	64.125	MHSA-Ethnic Outreach Services	21,352	17,779	3,573
4104-07	64.126	MHSA-Housing Program	0	77	(77)
4104-08	64.127	MHSA-Wellness & Recover Adult	27,551	24,394	3,157
4104-09	64.128	MHSA-Adult Urgent Services	17,792	15,901	1,891
4104-10	64.129	MHSA-Therapeutic Services	32,030	31,418	612
4104-12	64.130	MHSA-Community Prev Team	17,650	12,733	4,917
4104-14	64.131	MHSA-MHSA IT Proj	506	353	153
4104-15	64.132	MHSA-Work Educ & Training	878	537	341
4104-16	64.133	MHSA-Innovation	9,113	1,076	8,037
4104-17	64.134	MHSA-Administrative	2,970	0	2,970
4120-93	64.135	Human Services-Security & Complianc	134	58	76
4134-00	64.136	Jail Medical	66,670	52,583	14,087
4134-72	64.137	Jail Medical-LCC	6,937	5,779	1,158
4400	64.138	Sutter Co Waterworks District #1	7,591	5,191	2,400
4934	64.139	Public Admin Escheatment	0	13	(13)
5101-05	64.140	Welfare-Social Workers Empy	58,873	74,457	(15,584)
5101-10	64.141	Welfare-Admin Support	58,902	58,425	477
5101-15	64.142	Welfare-Non-Welfare Admin Svcs	5,255	5,410	(155)
5101-20	64.143	Welfare-Social Services	66,673	72,302	(5,629)
5101-30	64.144	Welfare-Eligibility & Nonservices	199,846	172,050	27,796
5101-35	64.145	Welfare-Welfare Fraud	1,249	2,710	(1,461)
5101-40	64.146	Welfare-Clerical Support	52,979	45,227	7,752
5206	64.147	TANF-Foster Care	496	386	110
5211	64.148	Delinquent Tax Sales Trust Fund	40	19	21
5301	64.149	General Relief	30	0	30
5601	64.150	Veterans Service Officer	10	6	4
6201-35	64.151	Library-Literacy Prg	9,441	4,715	4,726
7202	64.152	Subsidy Requests Organizations	10	32	(22)
7204	64.153	Etti Hall	14,781	11,489	3,292
Total Other Departments-2			930,882	849,915	80,967

* Approved in 2015/16 Cost Plan and may include rounding adjustments to reconcile to the total 2013/14 Actual Allocation Costs.

Exhibit 2B.2. Sutter County Cost Plan Carry Forward Computation, Year Ended June 30, 2016

Non County Agencies		Actual	Estimate	Difference
Fund No.	Fund Name	2015/2016	Based on	Amount to
		Allocation	2013/2014	Carry
			Actual Costs*	Forward
		(\$)	(\$)	(\$)
5100	65.01 Children/Family Comm.	19,176	20,784	(1,608)
5116	65.02 DNA ID Prop 69 State	39	24	15
5121	65.03 Redevelopment Prop Tax Tr	(370)	15	(385)
5125	65.04 ERAF 04/05	9	0	9
5128	65.05 Live Oak Redevelopment Agency	18	0	18
5193	65.06 Highland EST Improv Redemption	0	0	0
5203	65.07 Agency Collections Payable	496	259	237
5212	65.08 Local Transportation Tax	363	64	299
5215	65.09 Tax Collector's Trust	2,291	3,640	(1,349)
5218	65.10 Taxes	21,076	1,608	19,468
5219	65.11 In Lieu Tax Trust	54	24	30
5240	65.12 City of Live Oak	222	132	90
5241	65.13 City of Yuba City	(679)	127	(806)
5262	65.14 Sutter-Butte Flood Control	105	15	90
5263	65.15 Sac Area Flood Control	40	24	16
5265	65.16 FRAQMD	(738)	18,402	(19,140)
5267	65.17 Statewide Comm Infrastructure	19	10	9
5277	65.18 Narco	302	3,471	(3,169)
5280	65.19 Regional Waste Management	9	5	4
6401	65.20 Fairview Cemetery	2,535	4,040	(1,505)
6402	65.21 Live Oak Cemetery	6,636	5,880	756
6403	65.22 Meridian Cemetery Trust	1	0	1
6404	65.23 Nicolaus Cemetery	415	366	49
6405	65.24 Pleasant Grove Cemetery	581	342	239
6406	65.25 Sutter Cemetery	28,720	25,202	3,518
6415	65.26 Gilsizer County Drainage	6,007	13,059	(7,052)
6416	65.27 Live Oak Cemetery Specl Assess	404	491	(87)
6419	65.28 Meridian Fire District	71	54	17
6420	65.29 Sutter Basin Fire	1,709	2,253	(544)
6424	65.30 Levee Disrt #1-Feather River	891	598	293
6426	65.31 Levee District #1	10,177	10,216	(39)
6427	65.32 Levee District #9	722	518	204
6428	65.33 Maintenance Area #3	75	68	7
6429	65.34 Maintenance Area #7 Zone 2	56	98	(42)
6430	65.35 Maintenance Area #7 Zone 3	27	15	12
6431	65.36 Maintenance Area #7 Zone 4	27	15	12
6434	65.37 Bear River Levee Maintenance	9	0	9
6435	65.38 Colusa Mosquito Abatement	25	15	10
6436	65.39 S-Y Mosquito & Vector Control	24,528	19,643	4,885
6437	65.40 Maintenance Area #16 Zone 1	65	98	(33)
6438	65.41 Maintenance Area #16 Zone 2	27	15	12
6439	65.42 Maintenance Area #16 Zone 3	27	15	12
6440	65.43 Maintenance Area #16 Zone 4	27	15	12
6449	65.44 Reclamation District #1000	32	15	17
6451	65.45 Reclamation District #70	181	78	103
6452	65.46 Reclamation District #777	44	15	29
6453	65.47 Reclamation District #817	26	20	6
6455	65.48 Reclamation District #1001	154	59	95
6458	65.49 Reclamation District #2054	42	0	42
6459	65.50 Reclamation District #2056	39	5	34
6460	65.51 Reclamation District #2103	0	0	0
6461	65.52 Reclamation District #1500	427	49	378
6462	65.53 Reclamation District #1660	145	54	91
6470	65.54 Sutter County Resource Conservtn	1,787	4,015	(2,228)
6471	65.55 LAFCO	5,781	2,403	3,378
6480	65.56 Butte Water District	29	15	14
6481	65.57 Feather Water District	32	15	17
6484	65.58 SCSD-90 Series A-Imprv Redemptn	89	15	74
6489	65.59 CA First Sutter	19	0	19
7561	65.60 Yuba City Unified CFD #1	0	0	0
7562	65.61 Woodland Unified	27	15	12
7565	65.62 Sutter Co Schools	8,374	12,028	(3,654)
7577	65.63 Yuba Community College	36	15	21
7601	65.64 E Nicolaus High 2000 Debt	18	10	8
7602	65.65 Woodland Unified Debt Ser	27	15	12
7607	65.66 Sutter High 2008 Bond Deb	36	24	12
7651	65.67 YC#99-1 Series C Bonds Db	63	44	19
7652	65.68 YC 2004-1 Meas K Bonds Deb	36	15	21
7654	65.69 Franklin Elem 2006 DBT Ser	45	24	21
7655	65.70 Yuba Comm. College Distr DS-A	27	15	12
7656	65.71 Yuba Comm. College Distr DS-B	27	15	12
7657	65.72 Yuba Comm College Distrb	27	15	12
7661	65.73 LO#04-1 Series A Bonds Db	72	39	33
7663	65.74 East Nicolaus H 2014 Debt Svc	18	0	18
NVBH	65.75 North Valley Beh Health	(45)	2,063	(2,108)
Total Non County Agencies		143,810	152,715	(8,905)

* Approved in 2015/16 Cost Plan and may include rounding adjustments to reconcile to the total 2013/14 Actual Allocation Costs.

Exhibit 2C. Sutter County Countywide Cost Plan Summary, Year Ended June 30, 2016

All Departments			Allocation from Service Departments/Other Cost Centers				
Dept. No.	Department Name	County Administrator	Auditor-Controller	Treasurer-Tax Collector	General Services	County Counsel	
		(\$)	(\$)	(\$)	(\$)	(\$)	
1101	9. Board of Supervisors	4,193	6,138	0	707	0	
1105	10. Clerk of the Board	1,677	2,750	0	411	5,764	
1203	11. Assessor	15,354	22,052	4	4,960	12,707	
1204	12. Revenue Collection	1,677	10,608	0	676	0	
1502	13. Elections	5,451	9,275	0	4,651	5,399	
1600	14. Sheriff-Communications	18,611	27,548	27	792	0	
1702	15. Water/Wastewater Facilities	839	3,210	0	4,846	0	
1920	16. Engineering Services	5,032	9,279	21	476	8,114	
1922	17. Water Resources	2,226	2,888	0	742	1,970	
2103	18. Sheriff's Court Bailiffs	5,032	8,112	0	0	0	
2106	19. Public Defender	839	4,158	0	67	0	
2112	20. Consolidated Courts	0	1,598	140	0	0	
2125	21. District Attorney	1,005	0	0	0	68,660	
2125-01	22. DA-Criminal Division	17,353	27,726	14	2,566	0	
2125-03	23. DA-Victim/Witness Assistance	1,677	2,324	2	783	0	
2125-05	24. DA-Statutory Rape Vert Prosecute	0	0	0	0	0	
2201	25. Sheriff-Coroner	43,124	73,952	338	15,486	83,593	
2205	26. Sheriff-Boat Patrol	2,548	4,232	0	0	0	
2208	27. Sheriff-Live Oak Contract	5,870	12,466	0	67	0	
2301	28. Sheriff-County Jail	48,833	86,823	43	2,273	21,221	
2302	29. Anti-Drug Abuse Enforcement	0	0	0	0	0	
2304	30. Probation	37,594	64,361	155	6,430	16,469	
2401	31. Emergency Services	10,174	1,716	0	268	2,996	
2402	32. Fire Services Administration	129	1,412	0	114	1,010	
2601	33. Agricultural Commissioner	17,197	26,953	23	8,199	8,407	
2706	34. Recorder	5,128	7,199	105	4,870	0	
2709	35. Pub. Guardian/Conservator	2,774	4,303	0	397	94,720	
2710	36. County Clerk	0	2,151	0	2,295	9,510	
2721	37. Development Services	8,243	11,363	1	2,366	119,520	
2724-24	38. Planning & Building	3,741	7,545	46	653	44,146	
2724-31	39. Community Services Building Inspecti	3,741	5,696	5	301	4,285	
2724-32	40. Code Enforcement Srvs	0	1,093	0	510	0	
2725	41. Environmental Health	4,806	8,084	0	482	531	
2726	42. Animal Control	2,516	4,008	1	276	0	
2727	43. CUPA	0	164	0	62	0	
3100	44. Road	17,224	37,933	1,034	3,749	265	
3200	45. County Airport	0	100	32	52	1,623	
3300	46. Transportation Development	0	45	0	0	0	
4102-00	47. Mental Health	0	4,007	20	1,391	42,674	
4103-10	48. Health	8,451	17,340	75	3,964	27,604	
4104-00	49. Mental Health Service Act	839	4,714	1,288	268	343	
4120-00	50. Human Services Admin	3,091	4,956	244	67	29,096	
4580	51. Fleet Management ISF	3,387	25,379	160	(1,762)	225	
4581	52. Information Technology ISF	13,127	30,922	(34)	29,805	3,794	
4590	53. Liability Insurance ISF	0	4,143	14	0	3,407	
4591	54. Workers' Comp. Ins. ISF	645	16,526	29	155	0	
4595	55. Employee Wellness Services	0	2,168	(163)	801	0	
5000	56. Trial Court Agency	0	37,423	123	11,391	0	
5101-00	57. Welfare	577	51,388	871	33,078	214,044	
5200	58. IHSS Public Authority	0	1,110	74	563	683	
6201	59. County Library	14,127	21,225	31	923	1,692	
6301	60. Bi-County Farm Advisor	1,677	3,445	0	527	0	
7101	61. Parks and Recreation	0	1,399	98	1,803	0	
7201	62. Community Memorial Museum	3,064	3,655	1	271	589	
7203	63. Vets Memorial Community Bldg	0	499	0	(3,201)	0	
	64.A Other Departments-1	165,661	294,320	4,001	39,158	20,267	
	64.B Other Departments-2	242,487	387,548	559	24,300	11,036	
	65. Non County Agencies	7,046	91,711	28,978	260	(2,367)	
	Total Allocation	758,785	1,503,146	38,359	214,288	863,999	

* Refer to Exhibit 2C.1 & Exhibit 2C.2 for detail of Other Departments and Non County Agencies.

Exhibit 2C. Sutter County Countywide Cost Plan Summary, Continued

All Departments			Allocation from Service Departments/Other Cost Centers				
Dept. No.	Department Name	Human Resources	Building Maintenance	Central Services	Other Costs	Total 15/16 Costs	
		(\$)	(\$)	(\$)	(\$)	(\$)	
1101	9. Board of Supervisors	5,203	41,501	156	11,545	69,444	
1105	10. Clerk of the Board	2,081	4,588	114	2,558	19,943	
1203	11. Assessor	18,891	72,313	1,084	52,181	199,547	
1204	12. Revenue Collection	2,081	433	174	2,234	17,883	
1502	13. Elections	6,764	65,698	1,039	51,135	149,413	
1600	14. Sheriff-Communications	23,093	0	40	39,996	110,106	
1702	15. Water/Wastewater Facilities	1,041	0	4	1,196	11,135	
1920	16. Engineering Services	6,244	36,626	42	18,045	83,878	
1922	17. Water Resources	2,762	13,179	98	13,647	37,511	
2103	18. Sheriff's Court Bailiffs	6,244	0	0	16	19,404	
2106	19. Public Defender	1,041	0	0	301	6,405	
2112	20. Consolidated Courts	0	0	0	158	1,896	
2125	21. District Attorney	0	40,478	0	17,658	127,801	
2125-01	22. DA-Criminal Division	21,533	0	552	9,130	78,874	
2125-03	23. DA-Victim/Witness Assistance	2,081	15,161	252	73,186	95,467	
2125-05	24. DA-Statutory Rape Vert Prosecute	0	0	0	0	0	
2201	25. Sheriff-Coroner	53,511	200,006	1,420	189,112	660,542	
2205	26. Sheriff-Boat Patrol	3,162	0	0	780	10,722	
2208	27. Sheriff-Live Oak Contract	7,284	0	0	71	25,759	
2301	28. Sheriff-County Jail	60,595	336,708	513	220,181	777,190	
2302	29. Anti-Drug Abuse Enforcement	0	0	0	0	0	
2304	30. Probation	45,987	58,251	629	45,270	275,144	
2401	31. Emergency Services	1,041	6,992	0	9,096	32,284	
2402	32. Fire Services Administration	160	1,174	22	761	4,782	
2601	33. Agricultural Commissioner	20,692	75,432	463	36,474	193,840	
2706	34. Recorder	6,364	25,076	1,071	25,308	75,121	
2709	35. Pub. Guardian/Conservator	3,442	1,710	88	1,592	109,026	
2710	36. County Clerk	0	9,759	508	2,003	26,226	
2721	37. Development Services	7,965	36,157	572	14,221	200,408	
2724-24	38. Planning & Building	4,643	18,183	245	15,170	94,372	
2724-31	39. Community Services Building Inspectic	4,643	8,618	219	3,944	31,453	
2724-32	40. Code Enforcement Svcs	0	0	0	128	1,731	
2725	41. Environmental Health	5,963	13,830	235	7,945	41,875	
2726	42. Animal Control	3,122	679	62	622	11,286	
2727	43. CUPA	0	0	30	1,785	2,041	
3100	44. Road	21,372	20,471	46	8,570	110,665	
3200	45. County Airport	0	992	0	7	2,806	
3300	46. Transportation Development	0	0	0	5	51	
4102-00	47. Mental Health	0	570,064	0	32,001	650,157	
4103-10	48. Health	10,486	225,909	737	70,688	365,255	
4104-00	49. Mental Health Service Act	1,041	0	0	359	8,851	
4120-00	50. Human Services Admin	3,482	3,529	0	1,749	46,213	
4580	51. Fleet Management ISF	4,202	22,135	27	2,065	55,818	
4581	52. Information Technology ISF	16,290	56,680	84	27,093	177,761	
4590	53. Liability Insurance ISF	0	0	0	2	7,566	
4591	54. Workers' Comp. Ins. ISF	800	0	18	69	18,242	
4595	55. Employee Wellness Services	0	13,848	0	169	16,823	
5000	56. Trial Court Agency	0	17,566	2,544	4,344	73,392	
5101-00	57. Welfare	24	287,865	7,616	18,627	614,090	
5200	58. IHSS Public Authority	337	0	227	90	3,084	
6201	59. County Library	17,530	148,100	351	48,830	252,809	
6301	60. Bi-County Farm Advisor	2,081	20,484	449	6,979	35,644	
7101	61. Parks and Recreation	0	177,192	240	7,842	188,574	
7201	62. Community Memorial Museum	3,802	60,473	68	25,998	97,922	
7203	63. Vets Memorial Community Bldg	0	86,730	10	24,135	108,172	
	64.A Other Departments-1	171,443	76,415	3,380	22,632	797,277	
	64.B Other Departments-2	230,355	21,844	815	11,939	930,882	
	65. Non County Agencies	16,116	1,983	83	0	143,810	
	Total Allocation	826,993	2,894,831	26,329	1,181,643	8,308,372	

Exhibit 2C.1 Sutter County Countywide Cost Plan Summary, Year Ended June 30, 2016

Other Departments-1		Allocation from Service Departments/Other Cost Centers				
Dept. No.	Department Name	County Administrator	Auditor-Controllor	Treasurer-Tax Collector	General Services	County Counsel
		(\$)	(\$)	(\$)	(\$)	(\$)
0112	64.01 Child Supp Serv Reimb/Adjustment	24,384	37,166	41	8,398	10,265
0140	64.02 County Local Revenue Fund	0	253	638	0	0
0177	64.03 CCPIF SB 678	0	0	153	0	0
0184	64.04 Sheriff Inmate Welfare	1,677	5,268	33	200	0
0241	64.05 Public Safety Realignment 2011	0	9	0	0	0
0252	64.06 Emergency Medical Service	0	638	77	0	0
0253	64.07 RLF CDBG Housing Rehabilitation	0	0	37	0	0
0279	64.08 Criminal Lab Analysis Fee	0	0	0	0	0
0284	64.09 CDBG Housing Rehab 04-STB	0	0	13	0	0
0289	64.10 EDBG PI Fund	17,329	2,159	133	0	0
0301	64.11 County Service Area G	0	92	(81)	0	0
0305	64.12 County Service Area F	13,514	33,186	(124)	1,035	0
0309	64.13 County Service Area C	0	1,981	32	67	0
0311	64.14 County Service Area D	0	2,564	42	164	0
0320	64.15 Sutter County Water Agency	0	304	170	0	0
0321	64.16 Lo Canal Operations & Maintenance	0	10	30	0	0
0326	64.17 County Water Zone #4	0	0	37	0	0
0327	64.18 County Water Zone #5	0	0	89	0	0
0329	64.19 County Water Zone #7	0	0	28	0	0
0330	64.20 County Water Zone #8	0	0	3	0	0
0340	64.21 Co Consolid St Lighting District	0	437	165	0	0
0390	64.22 El Cerrito Drain District	0	0	0	0	0
0395	64.23 Rio Ramaza Comm. Serv District	0	296	23	985	0
1103	64.24 Non-Departmental Expense	0	5,689	1	1,015	0
1209	64.25 General Revenues	0	9	2,227	0	0
1801	64.26 Plant Acquisition	0	1,092	130	267	0
1911	64.27 General Insurance & Bonds	0	631	0	0	0
1923	64.28 Flood Control	0	2,702	0	0	0
2104	64.29 Grand Jury	0	826	0	20	5,793
2109	64.30 Trial Court Funding	0	72	0	0	0
2125-04	64.31 DA-Spousal Abuser Prosecute	0	0	0	0	0
2125-08	64.32 DA-Criminal Investigation	0	4,377	0	834	0
2125-09	64.33 DA-Welfare Investigation	0	1,016	0	0	0
2125-72	64.34 Local Community Correction Acc	613	1,466	0	0	0
2202	64.35 Net 5-Sheriff	839	3,559	56	0	0
2303	64.36 Delinquency Prevention Commiss'n	0	19	0	9	0
2309	64.37 Bi-County Juvenile Hall	608	90	0	0	0
2703	64.38 Fish & Game Propagation	0	252	5	12,641	4,209
2711	64.39 Domestic Violence Centers	0	27	0	0	0
3000	64.41 Urban Area Resident St Lighting	0	251	41	0	0
4102-01	64.42 Mental Health-Admin Support	24,578	39,398	0	5,275	0
4102-02	64.43 Mental Health-Homeless Mgt	0	74	0	67	0
4102-03	64.44 Mental Health-Crisis Clinic	13,289	19,886	0	401	0
4102-04	64.45 Mental Health-Community Services	0	0	0	0	0
4102-07	64.46 Mental Health-Inpatient	41,543	56,763	0	2,501	0
4102-08	64.47 Mental Health-Managed Care	0	1,998	0	0	0
4102-09	64.48 Mental Health-IMD/SNF Facilities	0	271	0	0	0
4102-10	64.49 Mental Health-Non IMD	0	36	0	0	0
4102-12	64.50 Mental Health-Day Treatment/Adult	0	87	0	67	0
4102-13	64.51 Mental Health-Juvenile Hall/Jail	0	530	0	0	0
4102-14	64.52 Mental Health-Homeless Mentally Ill	0	45	0	0	0
4102-15	64.53 Mental Health-Conditional Release Prgm	839	4,171	0	468	0
4102-16	64.54 Mental Health-Outpatient/Adult	10,579	25,100	0	67	0
4102-17	64.55 Mental Health-Outpatient/Child	6,161	16,768	0	1,453	0
4102-19	64.56 Mental Health-Children's IEP Svcs	0	1	0	0	0
4102-20	64.57 Mental Health-Advocacy	0	272	0	67	0
4102-22	64.58 Mental Health-Camp Singer	839	1,603	0	0	0
4102-25	64.59 Mental Health-Systems of Care Children	0	9	0	67	0
4102-26	64.60 Mental Health-Sutter County BF	1,677	2,731	0	0	0
4102-28	64.61 Mental Health-Sutter CW MH	0	485	0	0	0
4102-29	64.62 Mental Health-Yuba County BF	1,677	2,165	0	0	0
4102-31	64.63 Mental Health-CSS/Admin Sup	0	223	0	0	0
4102-32	64.64 Mental Health-CSOC Adult Prgm	0	225	0	0	0
4102-34	64.65 Mental Health-Victor Community	0	189	0	0	0
4102-35	64.66 Mental Health-CSS/Direct/Case Svcs	1,161	3,556	0	0	0
4102-37	64.67 Mental Health-OTP(SACPA)	0	9	0	0	0
4102-41	64.68 Mental Health-Alcohol Admin	0	371	0	0	0
4102-42	64.69 Mental Health-Prevention	516	1,514	0	1,288	0
4102-44	64.70 Mental Health-Safe & Drug Free Schls	0	0	0	0	0
4102-48	64.71 Mental Health-Sutter Co CW D/A	839	1,175	0	0	0
4102-49	64.72 Mental Health-Yuba County CW D/A	0	74	0	0	0
4102-50	64.73 Mental Health-Drug Outpatient	3,000	8,061	0	1,803	0
4102-51	64.74 Mental Health-OFC	0	7	0	0	0
4102-52	64.75 Mental Health-Drug/Outreach	0	12	0	0	0
4102-53	64.76 Mental Health-Drug & Alcohol Juv	0	66	0	0	0
Total Other Departments-1		165,661	294,320	4,001	39,158	20,267

Exhibit 2C.1 Sutter County Countywide Cost Plan Summary, Year Ended June 30, 2016

Other Departments-2			Allocation from Service Departments/Other Cost Centers				
Dept. No.	Department Name	County	Auditor-	Treasurer-	General	County	
		Administrator	Controller	Tax Collector	Services	Counsel	
		(\$)	(\$)	(\$)	(\$)	(\$)	
4102-54	64.77	Mental Health-First Steps	4,548	7,809	0	1,432	0
4102-58	64.78	Mental Health-Drug Court SC	839	1,819	0	0	0
4102-59	64.79	Mental Health-Yuba County	0	251	0	0	0
4102-65	64.80	Mental Health-UR/QI Programs	3,354	7,772	0	401	0
4102-68	64.81	Mental Health-Drug Medi-Cal	0	117	419	67	0
4102-72	64.82	Mental Health-Local Comm Corr	2,871	4,010	0	0	0
4102-80	64.83	Mental Health-SB678	839	1,134	0	0	0
4102-81	64.84	Mental Health-Juvenile Probation	742	910	0	0	0
4102-82	64.85	Mental Health-Forensic	0	419	0	67	0
4103-12	64.86	Health-Children & Family	839	1,433	0	334	0
4103-15	64.87	Health-Vital Statistics	0	346	0	67	0
4103-20	64.88	Health-CCS	2,742	4,758	0	230	0
4103-21	64.89	Health-WIC Farmer's Market	0	1	0	0	0
4103-26	64.90	Health-MCH	32	914	0	207	0
4103-29	64.91	Health-Foster Care	1,000	1,199	0	0	0
4103-30	64.92	Health-Nursing Admin	839	1,799	0	134	0
4103-31	64.93	Health-CHDP	2,580	3,622	0	534	0
4103-33	64.94	Health-CMSP Local Health Conn	0	0	0	0	0
4103-35	64.95	Health-Field Nursing	0	129	0	67	0
4103-36	64.96	Health-Bioterrorism	839	1,869	0	334	0
4103-37	64.97	Health-Pandemic Flu Preparedness	0	383	0	0	0
4103-38	64.98	Health-Acute Communicable Dis	3,741	5,042	0	267	0
4103-39	64.99	Health-Immunization Grant	32	310	0	334	0
4103-40	64.100	Health-WIC Nutrition	9,160	12,710	0	915	0
4103-43	64.101	Health-Homeland Security Grant	0	112	0	0	0
4103-45	64.102	Health-WIC Breast Feeding P	0	551	0	67	0
4103-50	64.103	Health-Laboratory	2,258	3,050	0	267	0
4103-51	64.104	Health-AIDS Surveillance	0	24	0	0	0
4103-53	64.105	Health-Tuberculosis	0	308	0	0	0
4103-54	64.106	Health-Chlamydia	0	2	0	0	0
4103-55	64.107	Health-Lead Poisoning	0	191	0	67	0
4103-56	64.108	Health-St Tuberculosis Grant	0	296	0	0	0
4103-57	64.109	Health-St. Medi-Cal Outreach	839	1,015	0	134	0
4103-60	64.110	Health-Health Education	1,419	1,858	0	134	0
4103-62	64.111	Health-Non-Hlth Dept Immunization	0	27	0	0	0
4103-65	64.112	Health-Community Chronic Disease	0	144	0	0	0
4103-66	64.113	Health-Supp Nutritional Asst Prog Ed	2,967	5,118	0	2,162	0
4103-67	64.114	Health-Supp Nutr Asst Prgm ED-CWD	839	1,329	0	934	0
4103-68	64.115	Health-Ebola Supplemental	0	307	0	200	0
4103-78	64.116	Health-Injury Prevention	0	208	0	668	0
4103-81	64.117	Health-Public Health Clinic	1,677	2,606	0	668	0
4103-82	64.118	Health-Contract Services	0	38	0	67	0
4103-99	64.119	Health-Tobacco Control	839	1,925	0	1,002	0
4104-01	64.120	MHSA-Children's Sed Full Svc Part	2,548	6,667	0	162	0
4104-02	64.121	MHSA-Urgent Services	1,451	4,053	0	0	0
4104-03	64.122	MHSA-Transition Age Youth FSP	3,774	10,495	0	427	0
4104-04	64.123	MHSA-Adult and Older Adult FSP	1,613	5,785	0	220	0
4104-05	64.124	MHSA-Older Adult Mobile Outreach	839	3,461	0	67	0
4104-06	64.125	MHSA-Ethnic Outreach Services	3,935	10,561	0	1,469	0
4104-07	64.126	MHSA-Housing Program	0	0	0	0	0
4104-08	64.127	MHSA-Wellness & Recover Adult	5,580	12,957	0	1,579	0
4104-09	64.128	MHSA-Adult Urgent Services	4,193	8,156	0	200	0
4104-10	64.129	MHSA-Therapeutic Services	7,644	13,787	0	756	0
4104-12	64.130	MHSA-Community Prev Team	2,451	10,059	0	1,498	0
4104-14	64.131	MHSA-MHSA IT Proj	0	463	0	0	0
4104-15	64.132	MHSA-Work Educ & Training	0	567	0	267	0
4104-16	64.133	MHSA-Innovation	2,516	3,474	0	0	0
4104-17	64.134	MHSA-Administrative	742	1,306	0	0	0
4120-93	64.135	Human Services-Security & Compliance	0	119	0	0	0
4134-00	64.136	Jail Medical	12,805	22,697	0	6,591	8,080
4134-72	64.137	Jail Medical-LCC	1,580	3,289	0	0	0
4400	64.138	Sutter Co Waterworks District #1	0	1,262	140	411	2,956
4934	64.139	Public Admin Escheatment	0	0	0	0	0
5101-05	64.140	Welfare-Social Workers Empy	20,707	22,537	0	0	0
5101-10	64.141	Welfare-Admin Support	17,966	27,361	0	0	0
5101-15	64.142	Welfare-Non-Welfare Admin Svcs	1,677	2,312	0	0	0
5101-20	64.143	Welfare-Social Services	20,320	30,956	0	0	0
5101-30	64.144	Welfare-Eligibility & Nonservices	65,186	85,486	0	0	0
5101-35	64.145	Welfare-Welfare Fraud	355	627	0	0	0
5101-40	64.146	Welfare-Clerical Support	18,772	20,043	0	0	0
5206	64.147	TANF-Foster Care	0	442	0	0	0
5211	64.148	Delinquent Tax Sales Trust Fund	0	36	0	0	0
5301	64.149	General Relief	0	27	0	0	0
5601	64.150	Veterans Service Officer	0	9	0	0	0
6201-35	64.151	Library-Literacy Prg	0	442	0	0	0
7202	64.152	Subsidy Requests Organizations	0	9	0	0	0
7204	64.153	Ettl Hall	0	239	0	(1,104)	0
Total Other Departments-2			242,487	387,548	559	24,300	11,036

Exhibit 2C.1 Sutter County Countywide Cost Plan Summary, Continued

Other Departments-1		Allocation from Service Departments/Other Cost Centers				
Dept. No.	Department Name	Human Resources	Building Maintenance	Central Services	Other Costs	Total 15/16 Costs
		(\$)	(\$)	(\$)	(\$)	(\$)
0112	64.01 Child Supp Serv Reimb/Adjustment	18,394	43,519	1,893	393	144,452
0140	64.02 County Local Revenue Fund	0	0	0	31	922
0177	64.03 CCPIF SB 678	0	0	0	0	153
0184	64.04 Sheriff Inmate Welfare	2,081	0	0	243	9,502
0241	64.05 Public Safety Realignment 2011	0	0	0	1	10
0252	64.06 Emergency Medical Service	0	0	0	13	728
0253	64.07 RLF CDBG Housing Rehabilitation	0	0	0	0	37
0279	64.08 Criminal Lab Analysis Fee	0	0	0	0	0
0284	64.09 CDBG Housing Rehab 04-STB	0	0	0	0	13
0289	64.10 EDBG PI Fund	0	0	0	4	19,626
0301	64.11 County Service Area G	0	0	0	4	16
0305	64.12 County Service Area F	16,770	21,586	85	1,372	87,424
0309	64.13 County Service Area C	0	0	0	197	2,277
0311	64.14 County Service Area D	0	0	7	239	3,016
0320	64.15 Sutter County Water Agency	0	0	0	14	488
0321	64.16 Lo Canal Operations & Maintenance	0	0	0	1	41
0326	64.17 County Water Zone #4	0	0	0	0	37
0327	64.18 County Water Zone #5	0	0	0	0	89
0329	64.19 County Water Zone #7	0	0	0	0	28
0330	64.20 County Water Zone #8	0	0	0	0	3
0340	64.21 Co Consolid St Lighting District	0	0	0	14	616
0390	64.22 El Cerrito Drain District	0	0	0	0	0
0395	64.23 Rio Ramaza Comm. Serv District	0	731	1	16	2,053
1103	64.24 Non-Departmental Expense	0	10,413	3	6,910	24,032
1209	64.25 General Revenues	0	0	0	1	2,238
1801	64.26 Plant Acquisition	0	0	0	75	1,564
1911	64.27 General Insurance & Bonds	0	0	0	2	633
1923	64.28 Flood Control	0	0	0	26	2,729
2104	64.29 Grand Jury	0	167	5	70	6,881
2109	64.30 Trial Court Funding	0	0	0	9	81
2125-04	64.31 DA-Spousal Abuser Prosecute	0	0	0	0	0
2125-08	64.32 DA-Criminal Investigation	0	0	15	88	5,314
2125-09	64.33 DA-Welfare Investigation	0	0	0	10	1,026
2125-72	64.34 Local Community Correction Acc	760	0	0	0	2,840
2202	64.35 Net 5-Sheriff	1,041	0	0	1	5,496
2303	64.36 Delinquency Prevention Commiss'n	0	0	2	2	32
2309	64.37 Bi-County Juvenile Hall	0	0	0	8,103	8,802
2703	64.38 Fish & Game Propagation	0	0	20	27	17,154
2711	64.39 Domestic Violence Centers	0	0	0	3	30
3000	64.41 Urban Area Resident St Lighting	0	0	0	15	308
4102-01	64.42 Mental Health-Admin Support	30,498	0	1,207	691	101,646
4102-02	64.43 Mental Health-Homeless Mgt	0	0	0	3	144
4102-03	64.44 Mental Health-Crisis Clinic	16,490	0	0	369	50,434
4102-04	64.45 Mental Health-Community Services	0	0	0	0	0
4102-07	64.46 Mental Health-Inpatient	51,550	0	82	800	153,239
4102-08	64.47 Mental Health-Managed Care	0	0	0	228	2,227
4102-09	64.48 Mental Health-IMD/SNF Facilities	0	0	0	33	304
4102-10	64.49 Mental Health-Non IMD	0	0	0	4	40
4102-12	64.50 Mental Health-Day Treatment/Adult	0	0	0	8	161
4102-13	64.51 Mental Health-Juvenile Hall/Jail	0	0	0	3	534
4102-14	64.52 Mental Health-Homeless Mentally Ill	0	0	0	5	51
4102-15	64.53 Mental Health-Conditional Release Prgm	1,041	0	0	342	6,860
4102-16	64.54 Mental Health-Outpatient/Adult	13,128	0	0	706	49,580
4102-17	64.55 Mental Health-Outpatient/Child	7,644	0	43	621	32,689
4102-19	64.56 Mental Health-Children's IEP Svcs	0	0	0	0	1
4102-20	64.57 Mental Health-Advocacy	0	0	0	33	372
4102-22	64.58 Mental Health-Camp Singer	1,041	0	0	21	3,503
4102-25	64.59 Mental Health-Systems of Care Children	0	0	0	1	77
4102-26	64.60 Mental Health-Sutter County BF	2,081	0	0	14	6,504
4102-28	64.61 Mental Health-Sutter CW MH	0	0	0	0	485
4102-29	64.62 Mental Health-Yuba County BF	2,081	0	0	23	5,947
4102-31	64.63 Mental Health-CSS/Admin Sup	0	0	0	0	223
4102-32	64.64 Mental Health-CSOC Adult Prgm	0	0	0	27	253
4102-34	64.65 Mental Health-Victor Community	0	0	0	23	212
4102-35	64.66 Mental Health-CSS/Direct/Case Svcs	1,441	0	0	263	6,421
4102-37	64.67 Mental Health-OTP(SACPA)	0	0	0	1	10
4102-41	64.68 Mental Health-Alcohol Admin	0	0	0	2	374
4102-42	64.69 Mental Health-Prevention	640	0	16	83	4,059
4102-44	64.70 Mental Health-Safe & Drug Free Schls	0	0	0	0	0
4102-48	64.71 Mental Health-Sutter Co CW D/A	1,041	0	0	9	3,063
4102-49	64.72 Mental Health-Yuba County CW D/A	0	0	0	9	83
4102-50	64.73 Mental Health-Drug Outpatient	3,722	0	0	416	17,003
4102-51	64.74 Mental Health-OFC	0	0	0	0	7
4102-52	64.75 Mental Health-Drug/Outreach	0	0	0	1	13
4102-53	64.76 Mental Health-Drug & Alchohol Juv	0	0	0	2	68
Total Other Departments-1		171,443	76,415	3,380	22,632	797,277

Exhibit 2C.1 Sutter County Countywide Cost Plan Summary, Continued

Other Departments-2			Allocation from Service Departments/Other Cost Centers				Total 15/16
Dept. No.	Department Name	Human Resources (\$)	Building Maintenance (\$)	Central Services (\$)	Other Costs (\$)	Costs (\$)	
4102-54	64.77	Mental Health-First Steps	5,643	0	25	183	19,641
4102-58	64.78	Mental Health-Drug Court SC	1,041	0	0	64	3,762
4102-59	64.79	Mental Health-Yuba County	0	0	0	25	277
4102-65	64.80	Mental Health-UR/QI Programs	4,162	0	0	330	16,019
4102-68	64.81	Mental Health-Drug Medi-Cal	0	0	0	14	617
4102-72	64.82	Mental Health-Local Comm Corr	3,562	0	0	24	10,467
4102-80	64.83	Mental Health-SB678	1,041	0	0	12	3,026
4102-81	64.84	Mental Health-Juvenile Probation	921	0	0	0	2,572
4102-82	64.85	Mental Health-Forensic	0	0	0	10	496
4103-12	64.86	Health-Children & Family	1,041	0	0	23	3,670
4103-15	64.87	Health-Vital Statistics	0	0	0	18	430
4103-20	64.88	Health-CCS	3,402	0	14	79	11,225
4103-21	64.89	Health-WIC Farmer's Market	0	0	0	0	1
4103-26	64.90	Health-MCH	40	0	35	26	1,255
4103-29	64.91	Health-Foster Care	1,241	0	0	15	3,455
4103-30	64.92	Health-Nursing Admin	1,041	0	0	35	3,847
4103-31	64.93	Health-CHDP	3,202	0	0	38	9,977
4103-33	64.94	Health-CMSP Local Health Conn	0	0	0	0	0
4103-35	64.95	Health-Field Nursing	0	0	0	14	210
4103-36	64.96	Health-Bioterrorism	1,041	0	0	62	4,143
4103-37	64.97	Health-Pandemic Flu Preparedness	0	0	0	10	393
4103-38	64.98	Health-Acute Communicable Dis	4,643	0	0	37	13,730
4103-39	64.99	Health-Immunization Grant	40	0	0	12	729
4103-40	64.100	Health-WIC Nutrition	11,367	0	141	132	34,424
4103-43	64.101	Health-Homeland Security Grant	0	0	0	9	121
4103-45	64.102	Health-WIC Breast Feeding P	0	0	0	15	633
4103-50	64.103	Health-Laboratory	2,802	0	0	115	8,492
4103-51	64.104	Health-AIDS Surveillance	0	0	0	0	24
4103-53	64.105	Health-Tuberculosis	0	0	0	14	322
4103-54	64.106	Health-Chlamydia	0	0	0	0	2
4103-55	64.107	Health-Lead Poisoning	0	0	0	7	264
4103-56	64.108	Health-St Tuberculosis Grant	0	0	0	21	317
4103-57	64.109	Health-St. Medi-Cal Outreach	1,041	0	0	24	3,052
4103-60	64.110	Health-Health Education	1,761	0	0	34	5,206
4103-62	64.111	Health-Non-Hlth Dept Immunization	0	0	0	3	30
4103-65	64.112	Health-Community Chronic Disease	0	0	0	1	145
4103-66	64.113	Health-Supp Nutritional Asst Prog Ed	3,682	0	186	111	14,225
4103-67	64.114	Health-Supp Nutr Asst Prgm ED-CWD	1,041	0	128	42	4,312
4103-68	64.115	Health-Ebola Supplemental	0	0	0	5	513
4103-78	64.116	Health-Injury Prevention	0	0	0	14	890
4103-81	64.117	Health-Public Health Clinic	2,081	0	0	62	7,094
4103-82	64.118	Health-Contract Services	0	0	0	0	105
4103-99	64.119	Health-Tobacco Control	1,041	0	0	75	4,881
4104-01	64.120	MHSA-Children's Sed Full Svc Part	3,162	0	25	374	12,937
4104-02	64.121	MHSA-Urgent Services	1,801	0	0	264	7,570
4104-03	64.122	MHSA-Transition Age Youth FSP	4,683	0	22	566	19,966
4104-04	64.123	MHSA-Adult and Older Adult FSP	2,001	0	16	332	9,966
4104-05	64.124	MHSA-Older Adult Mobile Outreach	1,041	0	0	281	5,688
4104-06	64.125	MHSA-Ethnic Outreach Services	4,883	0	0	503	21,352
4104-07	64.126	MHSA-Housing Program	0	0	0	0	0
4104-08	64.127	MHSA-Wellness & Recover Adult	6,924	0	36	476	27,551
4104-09	64.128	MHSA-Adult Urgent Services	5,203	0	0	40	17,792
4104-10	64.129	MHSA-Therapeutic Services	9,486	0	15	343	32,030
4104-12	64.130	MHSA-Community Prev Team	3,042	0	25	576	17,650
4104-14	64.131	MHSA-MHSA IT Proj	0	0	0	44	506
4104-15	64.132	MHSA-Work Educ & Training	0	0	0	44	878
4104-16	64.133	MHSA-Innovation	3,122	0	0	1	9,113
4104-17	64.134	MHSA-Administrative	921	0	0	1	2,970
4120-93	64.135	Human Services-Security & Compliance	0	0	0	14	134
4134-00	64.136	Jail Medical	15,889	0	50	558	66,670
4134-72	64.137	Jail Medical-LCC	1,961	0	0	107	6,937
4400	64.138	Sutter Co Waterworks District #1	0	2,624	92	108	7,591
4934	64.139	Public Admin Escheatment	0	0	0	0	0
5101-05	64.140	Welfare-Social Workers Empy	15,620	0	0	9	58,873
5101-10	64.141	Welfare-Admin Support	13,552	0	0	23	58,902
5101-15	64.142	Welfare-Non-Welfare Admin Svcs	1,265	0	0	1	5,255
5101-20	64.143	Welfare-Social Services	15,328	0	0	69	66,673
5101-30	64.144	Welfare-Eligibility & Nonservices	49,171	0	0	3	199,846
5101-35	64.145	Welfare-Welfare Fraud	268	0	0	0	1,249
5101-40	64.146	Welfare-Clerical Support	14,160	0	0	3	52,979
5206	64.147	TANF-Foster Care	0	0	0	54	496
5211	64.148	Delinquent Tax Sales Trust Fund	0	0	0	4	40
5301	64.149	General Relief	0	0	0	3	30
5601	64.150	Veterans Service Officer	0	0	0	1	10
6201-35	64.151	Library-Literacy Prg	0	6,885	0	2,113	9,441
7202	64.152	Subsidy Requests Organizations	0	0	0	1	10
7204	64.153	Ettl Hall	0	12,335	4	3,307	14,781
Total Other Departments-2			230,355	21,844	815	11,939	930,882

Exhibit 2C.2 Sutter County Countywide Cost Plan Summary, Year Ended June 30, 2016

Non County Agencies			Allocation from Service Departments/Other Cost Centers				
			County Administrator	Auditor-Controller	Treasurer-Tax Collector	General Services	County Counsel
Fund No.	Fund Name		(\$)	(\$)	(\$)	(\$)	(\$)
5100	65.01 Children/Family Comm.		3,354	7,135	349	88	2,029
5116	65.02 DNA ID Prop 69 State		0	36	3	0	0
5121	65.03 Redevelopment Prop Tax Tr		0	61	(431)	0	0
5125	65.04 ERAF 04/05		0	9	0	0	0
5128	65.05 Live Oak Redevelopment Agency		0	18	0	0	0
5193	65.06 Highland EST Improv Redemption		0	0	0	0	0
5203	65.07 Agency Collections Payable		0	496	0	0	0
5212	65.08 Local Transportation Tax		0	108	255	0	0
5215	65.09 Tax Collector's Trust		0	2,291	0	0	0
5218	65.10 Taxes		0	1,488	19,588	0	0
5219	65.11 In Lieu Tax Trust		0	54	0	0	0
5240	65.12 City of Live Oak		0	253	(31)	0	0
5241	65.13 City of Yuba City		0	253	(932)	0	0
5262	65.14 Sutter-Butte Flood Control		0	27	78	0	0
5263	65.15 Sac Area Flood Control		0	36	4	0	0
5265	65.16 FRAQMD		0	36	(0)	0	(774)
5267	65.17 Statewide Comm Infrastructure		0	18	1	0	0
5277	65.18 Narco		0	280	22	0	0
5280	65.19 Regional Waste Management		0	9	0	0	0
6401	65.20 Fairview Cemetery		0	1,823	(5)	0	0
6402	65.21 Live Oak Cemetery		0	4,672	101	0	0
6403	65.22 Meridian Cemetery Trust		0	0	1	0	0
6404	65.23 Nicolaus Cemetery		0	411	5	0	0
6405	65.24 Pleasant Grove Cemetery		0	567	15	0	0
6406	65.25 Sutter Cemetery		0	22,202	157	0	77
6415	65.26 Gilsizer County Drainage		0	7,818	287	137	(3,246)
6416	65.27 Live Oak Cemetery Specl Assess		0	404	0	0	0
6419	65.28 Meridian Fire District		0	63	7	0	0
6420	65.29 Sutter Basin Fire		0	1,707	1	0	0
6424	65.30 Levee Disrt #1-Feather River		0	889	2	0	0
6426	65.31 Levee District #1		0	7,894	204	0	0
6427	65.32 Levee District #9		0	629	93	0	0
6428	65.33 Maintenance Area #3		0	74	1	0	0
6429	65.34 Maintenance Area #7 Zone 2		0	56	0	0	0
6430	65.35 Maintenance Area #7 Zone 3		0	27	0	0	0
6431	65.36 Maintenance Area #7 Zone 4		0	27	0	0	0
6434	65.37 Bear River Levee Maintenance		0	9	0	0	0
6435	65.38 Colusa Mosquito Abatement		0	27	(2)	0	0
6436	65.39 S-Y Mosquito & Vector Control		0	24,360	167	0	0
6437	65.40 Maintenance Area #16 Zone 1		0	65	(0)	0	0
6438	65.41 Maintenance Area #16 Zone 2		0	27	0	0	0
6439	65.42 Maintenance Area #16 Zone 3		0	27	0	0	0
6440	65.43 Maintenance Area #16 Zone 4		0	27	0	0	0
6449	65.44 Reclamation District #1000		0	27	5	0	0
6451	65.45 Reclamation District #70		0	135	46	0	0
6452	65.46 Reclamation District #777		0	18	26	0	0
6453	65.47 Reclamation District #817		0	27	(1)	0	0
6455	65.48 Reclamation District #1001		0	144	9	0	0
6458	65.49 Reclamation District #2054		0	9	33	0	0
6459	65.50 Reclamation District #2056		0	0	39	0	0
6460	65.51 Reclamation District #2103		0	0	0	0	0
6461	65.52 Reclamation District #1500		0	81	345	0	0
6462	65.53 Reclamation District #1660		0	90	55	0	0
6470	65.54 Sutter County Resource Conservtn		0	1,785	2	0	0
6471	65.55 LAFCO		3,691	2,440	15	35	(408)
6480	65.56 Butte Water District		0	27	2	0	0
6481	65.57 Feather Water District		0	18	14	0	0
6484	65.58 SCSD-90 Series A-Imprv Redemptn		0	18	71	0	0
6489	65.59 CA First Sutter		0	18	1	0	0
7561	65.60 Yuba City Unified CFD #1		0	0	0	0	0
7562	65.61 Woodland Unified		0	27	0	0	0
7565	65.62 Sutter Co Schools		0	0	8,374	0	0
7577	65.63 Yuba Community College		0	36	0	0	0
7601	65.64 E Nicolaus High 2000 Debt		0	18	0	0	0
7602	65.65 Woodland Unified Debt Ser		0	27	0	0	0
7607	65.66 Sutter High 2008 Bond Deb		0	36	0	0	0
7651	65.67 YC#99-1 Series C Bonds Db		0	63	0	0	0
7652	65.68 YC 2004-1 Meas K Bonds Deb		0	36	0	0	0
7654	65.69 Franklin Elem 2006 DBT Ser		0	45	0	0	0
7655	65.70 Yuba Comm. College Distr DS-A		0	27	0	0	0
7656	65.71 Yuba Comm. College Distr DS-B		0	27	0	0	0
7657	65.72 Yuba Comm College Distrb		0	27	0	0	0
7661	65.73 LO#04-1 Series A Bonds Db		0	72	0	0	0
7663	65.74 East Nicolaus H 2014 Debt Svc		0	18	0	0	0
NVBH	65.75 North Valley Beh Health		0	0	0	0	(45)
Total Non County Agencies			7,046	91,711	28,978	260	(2,367)

Exhibit 2C.2 Sutter County Countywide Cost Plan Summary, Continued

Non County Agencies			Allocation from Service Departments/Other Cost Centers				
			Human Resources	Building Maintenance	Central Services	Other Costs	Total 15/16 Costs
Fund No.	Fund Name		(\$)	(\$)	(\$)	(\$)	(\$)
5100	65.01	Children/Family Comm.	4,162	1,983	74	0	19,176
5116	65.02	DNA ID Prop 69 State	0	0	0	0	39
5121	65.03	Redevelopment Prop Tax Tr	0	0	0	0	(370)
5125	65.04	ERAF 04/05	0	0	0	0	9
5128	65.05	Live Oak Redevelopment Agency	0	0	0	0	18
5193	65.06	Highland EST Improv Redemption	0	0	0	0	0
5203	65.07	Agency Collections Payable	0	0	0	0	496
5212	65.08	Local Transportation Tax	0	0	0	0	363
5215	65.09	Tax Collector's Trust	0	0	0	0	2,291
5218	65.10	Taxes	0	0	0	0	21,076
5219	65.11	In Lieu Tax Trust	0	0	0	0	54
5240	65.12	City of Live Oak	0	0	0	0	222
5241	65.13	City of Yuba City	0	0	0	0	(679)
5262	65.14	Sutter-Butte Flood Control	0	0	0	0	105
5263	65.15	Sac Area Flood Control	0	0	0	0	40
5265	65.16	FRAQMD	0	0	0	0	(738)
5267	65.17	Statewide Comm Infrastructure	0	0	0	0	19
5277	65.18	Narco	0	0	0	0	302
5280	65.19	Regional Waste Management	0	0	0	0	9
6401	65.20	Fairview Cemetery	717	0	0	0	2,535
6402	65.21	Live Oak Cemetery	1,863	0	0	0	6,636
6403	65.22	Meridian Cemetery Trust	0	0	0	0	1
6404	65.23	Nicolaus Cemetery	0	0	0	0	415
6405	65.24	Pleasant Grove Cemetery	0	0	0	0	581
6406	65.25	Sutter Cemetery	6,284	0	0	0	28,720
6415	65.26	Gilsizer County Drainage	1,010	0	1	0	6,007
6416	65.27	Live Oak Cemetery Specl Assess	0	0	0	0	404
6419	65.28	Meridian Fire District	0	0	0	0	71
6420	65.29	Sutter Basin Fire	0	0	0	0	1,709
6424	65.30	Levee Distrt #1-Feather River	0	0	0	0	891
6426	65.31	Levee District #1	2,079	0	0	0	10,177
6427	65.32	Levee District #9	0	0	0	0	722
6428	65.33	Maintenance Area #3	0	0	0	0	75
6429	65.34	Maintenance Area #7 Zone 2	0	0	0	0	56
6430	65.35	Maintenance Area #7 Zone 3	0	0	0	0	27
6431	65.36	Maintenance Area #7 Zone 4	0	0	0	0	27
6434	65.37	Bear River Levee Maintenance	0	0	0	0	9
6435	65.38	Colusa Mosquito Abatement	0	0	0	0	25
6436	65.39	S-Y Mosquito & Vector Control	0	0	0	0	24,528
6437	65.40	Maintenance Area #16 Zone 1	0	0	0	0	65
6438	65.41	Maintenance Area #16 Zone 2	0	0	0	0	27
6439	65.42	Maintenance Area #16 Zone 3	0	0	0	0	27
6440	65.43	Maintenance Area #16 Zone 4	0	0	0	0	27
6449	65.44	Reclamation District #1000	0	0	0	0	32
6451	65.45	Reclamation District #70	0	0	0	0	181
6452	65.46	Reclamation District #777	0	0	0	0	44
6453	65.47	Reclamation District #817	0	0	0	0	26
6455	65.48	Reclamation District #1001	0	0	0	0	154
6458	65.49	Reclamation District #2054	0	0	0	0	42
6459	65.50	Reclamation District #2056	0	0	0	0	39
6460	65.51	Reclamation District #2103	0	0	0	0	0
6461	65.52	Reclamation District #1500	0	0	0	0	427
6462	65.53	Reclamation District #1660	0	0	0	0	145
6470	65.54	Sutter County Resource Conservtn	0	0	0	0	1,787
6471	65.55	LAFCO	0	0	8	0	5,781
6480	65.56	Butte Water District	0	0	0	0	29
6481	65.57	Feather Water District	0	0	0	0	32
6484	65.58	SCSD-90 Series A-Imprv Redemptn	0	0	0	0	89
6489	65.59	CA First Sutter	0	0	0	0	19
7561	65.60	Yuba City Unified CFD #1	0	0	0	0	0
7562	65.61	Woodland Unified	0	0	0	0	27
7565	65.62	Sutter Co Schools	0	0	0	0	8,374
7577	65.63	Yuba Community College	0	0	0	0	36
7601	65.64	E Nicolaus High 2000 Debt	0	0	0	0	18
7602	65.65	Woodland Unified Debt Ser	0	0	0	0	27
7607	65.66	Sutter High 2008 Bond Deb	0	0	0	0	36
7651	65.67	YC#99-1 Series C Bonds Db	0	0	0	0	63
7652	65.68	YC 2004-1 Meas K Bonds Deb	0	0	0	0	36
7654	65.69	Franklin Elem 2006 DBT Ser	0	0	0	0	45
7655	65.70	Yuba Comm. College Distr DS-A	0	0	0	0	27
7656	65.71	Yuba Comm. College Distr DS-B	0	0	0	0	27
7657	65.72	Yuba Comm College Distrb	0	0	0	0	27
7661	65.73	LO#04-1 Series A Bonds Db	0	0	0	0	72
7663	65.74	East Nicolaus H 2014 Debt Svc	0	0	0	0	18
NVBH	65.75	North Valley Beh Health	0	0	0	0	(45)
Total Non County Agencies			16,116	1,983	83	0	143,810

**County of Sutter
County-wide Cost Allocation Plan**

Detail of Service Department Allocations

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Exhibit 3A. Cost Allocation, Sutter County Administrator's Office, Year Ended June 30, 2016

All Departments		Personnel/Budget Preparation			
Dept. No.	Department Name	Allocation Base (# EES)	First Alloc (\$)	Second Alloc (\$)	Sub Total (\$)
1102	1. County Administrator	6	2,300	N/A	2,300
1201	2. Auditor-Controller	11	4,061	N/A	4,061
1202	3. Treasurer-Tax Collector	7	2,584	N/A	2,584
1205	4. General Services Department	8	2,897	N/A	2,897
1205-66	5. Central Services	0	0	N/A	0
1301	6. County Counsel	6	2,187	N/A	2,187
1401	7. Human Resources	6	2,101	N/A	2,101
1700	8. Building Maintenance	25	9,372	N/A	9,372
1101	9. Board of Supervisors	5	1,846	158	2,004
1105	10. Clerk of the Board	2	738	63	802
1203	11. Assessor	18	6,702	573	7,275
1204	12. Revenue Collection	2	738	63	802
1502	13. Elections	7	2,400	205	2,605
1600	14. Sheriff-Communications	22	8,193	701	8,894
1702	15. Water/Wastewater Facilities	1	369	32	401
1920	16. Engineering Services	6	2,215	189	2,405
1922	17. Water Resources	3	980	84	1,064
2103	18. Sheriff's Court Bailiffs	6	2,215	189	2,405
2106	19. Public Defender	1	369	32	401
2112	20. Consolidated Courts	0	0	0	0
2125	21. District Attorney	0	0	0	0
2125-01	22. DA-Criminal Division	21	7,639	653	8,293
2125-03	23. DA-Victim/Witness Assistance	2	738	63	802
2125-05	24. DA-Statutory Rape Vert Prosecute	0	0	0	0
2201	25. Sheriff-Coroner	51	18,984	1,624	20,608
2205	26. Sheriff-Boat Patrol	3	1,122	96	1,218
2208	27. Sheriff-Live Oak Contract	7	2,584	221	2,805
2301	28. Sheriff-County Jail	58	21,498	1,839	23,336
2302	29. Anti-Drug Abuse Enforcement	0	0	0	0
2304	30. Probation	44	16,315	1,395	17,710
2401	31. Emergency Services	1	369	32	401
2402	32. Fire Services Administration	0	57	5	62
2601	33. Agricultural Commissioner	20	7,341	628	7,969
2706	34. Recorder	6	2,258	193	2,451
2709	35. Pub. Guardian/Conservator	3	1,221	104	1,326
2710	36. County Clerk	0	0	0	0
2721	37. Development Services	8	2,826	242	3,067
2724-24	38. Planning & Building	4	1,647	141	1,788
2724-31	39. Community Services Building Inspection	4	1,647	141	1,788
2724-32	40. Code Enforcement Svcs	0	0	0	0
2725	41. Environmental Health	6	2,116	181	2,297
2726	42. Animal Control	3	1,108	95	1,202
2727	43. CUPA	0	0	0	0
3100	44. Road	21	7,582	649	8,231
3200	45. County Airport	0	0	0	0
3300	46. Transportation Development	0	0	0	0
4102-00	47. Mental Health	0	0	0	0
4103-10	48. Health	10	3,720	318	4,038
4104-00	49. Mental Health Service Act	1	369	32	401
4120-00	50. Human Services Admin	3	1,235	106	1,341
4580	51. Fleet Management ISF	4	1,491	128	1,618
4581	52. Information Technology ISF	16	5,779	494	6,273
4590	53. Liability Insurance ISF	0	0	0	0
4591	54. Workers' Comp. Ins. ISF	1	284	24	308
4595	55. Employee Wellness Services	0	0	0	0
5000	56. Trial Court Agency	0	0	0	0
5101-00	57. Welfare	0	14	1	15
5200	58. IHSS Public Authority	0	0	0	0
6201	59. County Library	17	6,219	532	6,751
6301	60. Bi-County Farm Advisor	2	738	63	802
7101	61. Parks and Recreation	0	0	0	0
7201	62. Community Memorial Museum	4	1,349	115	1,464
7203	63. Vets Memorial Community Bldg	0	0	0	0
	64.A Other Departments-1	176	65,033	5,562	70,595
	64.B Other Departments-2	289	106,750	9,130	115,880
	65. Non County Agencies	4	1,477	126	1,603
	TOTAL (First Allocation Base)	931	343,779	N/A	371,001
	LESS: Service Dept., No. 1--8	69	25,502	N/A	25,502
	TOTAL (Second Allocation Base)	862	318,277	27,221	345,499

Exhibit 3A. Cost Allocation, Sutter County Administrator's Office, Continued

All Departments		Departmental Assistance			
Dept. No.	Department Name	Allocation Base (# EES)	First Alloc (\$)	Second Alloc (\$)	Sub Total (\$)
1102	1. County Administrator	6	2,513	N/A	2,513
1201	2. Auditor-Controller	11	4,437	N/A	4,437
1202	3. Treasurer-Tax Collector	7	2,823	N/A	2,823
1205	4. General Services Department	8	3,165	N/A	3,165
1205-66	5. Central Services	0	0	N/A	0
1301	6. County Counsel	6	2,389	N/A	2,389
1401	7. Human Resources	6	2,296	N/A	2,296
1700	8. Building Maintenance	25	10,239	N/A	10,239
1101	9. Board of Supervisors	5	2,017	172	2,189
1105	10. Clerk of the Board	2	807	69	876
1203	11. Assessor	18	7,322	626	7,949
1204	12. Revenue Collection	2	807	69	876
1502	13. Elections	7	2,622	224	2,846
1600	14. Sheriff-Communications	22	8,951	766	9,717
1702	15. Water/Wastewater Facilities	1	403	34	438
1920	16. Engineering Services	6	2,420	207	2,627
1922	17. Water Resources	3	1,070	92	1,162
2103	18. Sheriff's Court Bailiffs	6	2,420	207	2,627
2106	19. Public Defender	1	403	34	438
2112	20. Consolidated Courts	0	0	0	0
2125	21. District Attorney	0	0	0	0
2125-01	22. DA-Criminal Division	21	8,346	714	9,060
2125-03	23. DA-Victim/Witness Assistance	2	807	69	876
2125-05	24. DA-Statutory Rape Vert Prosecute	0	0	0	0
2201	25. Sheriff-Coroner	51	20,742	1,774	22,516
2205	26. Sheriff-Boat Patrol	3	1,226	105	1,330
2208	27. Sheriff-Live Oak Contract	7	2,823	241	3,065
2301	28. Sheriff-County Jail	58	23,488	2,009	25,496
2302	29. Anti-Drug Abuse Enforcement	0	0	0	0
2304	30. Probation	44	17,825	1,525	19,350
2401	31. Emergency Services	1	403	34	438
2402	32. Fire Services Administration	0	62	5	67
2601	33. Agricultural Commissioner	20	8,021	686	8,707
2706	34. Recorder	6	2,467	211	2,678
2709	35. Pub. Guardian/Conservator	3	1,334	114	1,448
2710	36. County Clerk	0	0	0	0
2721	37. Development Services	8	3,087	264	3,351
2724-24	38. Planning & Building	4	1,800	154	1,953
2724-31	39. Community Services Building Inspection	4	1,800	154	1,953
2724-32	40. Code Enforcement Svcs	0	0	0	0
2725	41. Environmental Health	6	2,312	198	2,509
2726	42. Animal Control	3	1,210	103	1,314
2727	43. CUPA	0	0	0	0
3100	44. Road	21	8,284	709	8,993
3200	45. County Airport	0	0	0	0
3300	46. Transportation Development	0	0	0	0
4102-00	47. Mental Health	0	0	0	0
4103-10	48. Health	10	4,065	348	4,412
4104-00	49. Mental Health Service Act	1	403	34	438
4120-00	50. Human Services Admin	3	1,350	115	1,465
4580	51. Fleet Management ISF	4	1,629	139	1,768
4581	52. Information Technology ISF	16	6,314	540	6,854
4590	53. Liability Insurance ISF	0	0	0	0
4591	54. Workers' Comp. Ins. ISF	1	310	27	337
4595	55. Employee Wellness Services	0	0	0	0
5000	56. Trial Court Agency	0	0	0	0
5101-00	57. Welfare	0	16	1	17
5200	58. IHSS Public Authority	0	0	0	0
6201	59. County Library	17	6,795	581	7,376
6301	60. Bi-County Farm Advisor	2	807	69	876
7101	61. Parks and Recreation	0	0	0	0
7201	62. Community Memorial Museum	4	1,474	126	1,600
7203	63. Vets Memorial Community Bldg	0	0	0	0
	64.A Other Departments-1	176	71,052	6,077	77,129
	64.B Other Departments-2	289	116,631	9,975	126,606
	65. Non County Agencies	4	1,613	138	1,751
	TOTAL (First Allocation Base)	931	375,600	N/A	405,341
	LESS: Service Dept., No. 1--8	69	27,862	N/A	27,862
	TOTAL (Second Allocation Base)	862	347,737	29,741	377,478

Exhibit 3A. Cost Allocation, Sutter County Administrator's Office, Continued

All Departments			Direct Identified Cost					Summary
Dept. No.		Department Name	Allocation Base (% Salary)	Direct Identified (\$)	Second Alloc (\$)	Less Direct Billing (\$)	Sub Total (\$)	Net Total Alloc
1102	1.	County Administrator	0.00	0	N/A	0	0	4,813
1201	2.	Auditor-Controller	0.04	6,186	N/A	0	6,186	14,684
1202	3.	Treasurer-Tax Collector	0.00	0	N/A	0	0	5,408
1205	4.	General Services Department	0.00	536	N/A	0	536	6,598
1205-66	5.	Central Services	0.00	0	N/A	0	0	0
1301	6.	County Counsel	0.00	0	N/A	0	0	4,576
1401	7.	Human Resources	0.78	110,921	N/A	0	110,921	115,319
1700	8.	Building Maintenance	0.00	417	N/A	0	417	20,028
1101	9.	Board of Supervisors	0.00	0	0	0	0	4,193
1105	10.	Clerk of the Board	0.00	0	0	0	0	1,677
1203	11.	Assessor	0.00	89	41	0	130	15,354
1204	12.	Revenue Collection	0.00	0	0	0	0	1,677
1502	13.	Elections	0.00	0	0	0	0	5,451
1600	14.	Sheriff-Communications	0.00	0	0	0	0	18,611
1702	15.	Water/Wastewater Facilities	0.00	0	0	0	0	839
1920	16.	Engineering Services	0.00	0	0	0	0	5,032
1922	17.	Water Resources	0.00	0	0	0	0	2,226
2103	18.	Sheriff's Court Bailiffs	0.00	0	0	0	0	5,032
2106	19.	Public Defender	0.00	0	0	0	0	839
2112	20.	Consolidated Courts	0.00	0	0	0	0	0
2125	21.	District Attorney	0.00	690	316	0	1,005	1,005
2125-01	22.	DA-Criminal Division	0.00	0	0	0	0	17,353
2125-03	23.	DA-Victim/Witness Assistance	0.00	0	0	0	0	1,677
2125-05	24.	DA-Statutory Rape Vert Prosecute	0.00	0	0	0	0	0
2201	25.	Sheriff-Coroner	0.00	0	0	0	0	43,124
2205	26.	Sheriff-Boat Patrol	0.00	0	0	0	0	2,548
2208	27.	Sheriff-Live Oak Contract	0.00	0	0	0	0	5,870
2301	28.	Sheriff-County Jail	0.00	0	0	0	0	48,833
2302	29.	Anti-Drug Abuse Enforcement	0.00	0	0	0	0	0
2304	30.	Probation	0.00	366	167	0	534	37,594
2401	31.	Emergency Services	0.04	6,405	2,931	0	9,335	10,174
2402	32.	Fire Services Administration	0.00	0	0	0	0	129
2601	33.	Agricultural Commissioner	0.00	358	164	0	521	17,197
2706	34.	Recorder	0.00	0	0	0	0	5,128
2709	35.	Pub. Guardian/Conservator	0.00	0	0	0	0	2,774
2710	36.	County Clerk	0.00	0	0	0	0	0
2721	37.	Development Services	0.01	1,251	573	0	1,824	8,243
2724-24	38.	Planning & Building	0.00	0	0	0	0	3,741
2724-31	39.	Community Services Building Inspection	0.00	0	0	0	0	3,741
2724-32	40.	Code Enforcement Svcs	0.00	0	0	0	0	0
2725	41.	Environmental Health	0.00	0	0	0	0	4,806
2726	42.	Animal Control	0.00	0	0	0	0	2,516
2727	43.	CUPA	0.00	0	0	0	0	0
3100	44.	Road	0.00	0	0	0	0	17,224
3200	45.	County Airport	0.00	0	0	0	0	0
3300	46.	Transportation Development	0.00	0	0	0	0	0
4102-00	47.	Mental Health	0.00	0	0	0	0	0
4103-10	48.	Health	0.00	0	0	0	0	8,451
4104-00	49.	Mental Health Service Act	0.00	0	0	0	0	839
4120-00	50.	Human Services Admin	0.00	195	89	0	285	3,091
4580	51.	Fleet Management ISF	0.00	0	0	0	0	3,387
4581	52.	Information Technology ISF	0.00	0	0	0	0	13,127
4590	53.	Liability Insurance ISF	0.00	0	0	0	0	0
4591	54.	Workers' Comp. Ins. ISF	0.00	0	0	0	0	645
4595	55.	Employee Wellness Services	0.00	0	0	0	0	0
5000	56.	Trial Court Agency	0.00	0	0	0	0	0
5101-00	57.	Welfare	0.00	374	171	0	545	577
5200	58.	IHSS Public Authority	0.00	0	0	0	0	0
6201	59.	County Library	0.00	0	0	0	0	14,127
6301	60.	Bi-County Farm Advisor	0.00	0	0	0	0	1,677
7101	61.	Parks and Recreation	0.00	0	0	0	0	0
7201	62.	Community Memorial Museum	0.00	0	0	0	0	3,064
7203	63.	Vets Memorial Community Bldg	0.00	0	0	0	0	0
	64.A	Other Departments-1	0.09	12,306	5,631	0	17,937	165,661
	64.B	Other Departments-2	0.00	0	0	0	0	242,487
	65.	Non County Agencies	0.02	2,672	1,223	204	3,691	7,046
		TOTAL (First Allocation Base)	1.00	142,768	N/A	204	153,869	930,210
		LESS: Service Dept., No. 1--8	0.83	118,061	N/A	N/A	118,061	171,425
		TOTAL (Second Allocation Base)	0.17	24,707	11,305	204	35,808	758,785

Exhibit 3A.1 Cost Allocation, Sutter County Administrator's Office, Year Ended June 30,2016

Other Departments-1			Personnel/Budget Preparation			
Dept. No.	Department Name	Allocation Base (# EES)	First Alloc (\$)	Second Alloc (\$)	Sub Total (\$)	
0112	64.01 Child Supp Serv Reimb/Adjustment	29	10,735	918	11,653	
0140	64.02 County Local Revenue Fund	0	0	0	0	
0177	64.03 CCPIF SB 678	0	0	0	0	
0184	64.04 Sheriff Inmate Welfare	2	738	63	802	
0241	64.05 Public Safety Realignment 2011	0	0	0	0	
0252	64.06 Emergency Medical Service	0	0	0	0	
0253	64.07 RLF CDBG Housing Rehabilitation	0	0	0	0	
0279	64.08 Criminal Lab Analysis Fee	0	0	0	0	
0284	64.09 CDBG Housing Rehab 04-STB	0	0	0	0	
0289	64.10 EDBG PI Fund	0	0	0	0	
0301	64.11 County Service Area G	0	0	0	0	
0305	64.12 County Service Area F	16	5,950	509	6,458	
0309	64.13 County Service Area C	0	0	0	0	
0311	64.14 County Service Area D	0	0	0	0	
0320	64.15 Sutter County Water Agency	0	0	0	0	
0321	64.16 Lo Canal Operations & Maintenance	0	0	0	0	
0326	64.17 County Water Zone #4	0	0	0	0	
0327	64.18 County Water Zone #5	0	0	0	0	
0329	64.19 County Water Zone #7	0	0	0	0	
0330	64.20 County Water Zone #8	0	0	0	0	
0340	64.21 Co Consolid St Lighting District	0	0	0	0	
0390	64.22 El Cerrito Drain District	0	0	0	0	
0395	64.23 Rio Ramaza Comm. Serv District	0	0	0	0	
1103	64.24 Non-Departmental Expense	0	0	0	0	
1209	64.25 General Revenues	0	0	0	0	
1801	64.26 Plant Acquisition	0	0	0	0	
1911	64.27 General Insurance & Bonds	0	0	0	0	
1923	64.28 Flood Control	0	0	0	0	
2104	64.29 Grand Jury	0	0	0	0	
2109	64.30 Trial Court Funding	0	0	0	0	
2125-04	64.31 DA-Spousal Abuser Prosecute	0	0	0	0	
2125-08	64.32 DA-Criminal Investigation	0	0	0	0	
2125-09	64.33 DA-Welfare Investigation	0	0	0	0	
2125-72	64.34 Local Community Correction Acc	1	270	23	293	
2202	64.35 Net 5-Sheriff	1	369	32	401	
2303	64.36 Delinquency Prevention Commiss'n	0	0	0	0	
2309	64.37 Bi-County Juvenile Hall	0	0	0	0	
2703	64.38 Fish & Game Propagation	0	0	0	0	
2711	64.39 Domestic Violence Centers	0	0	0	0	
3000	64.41 Urban Area Resident St Lighting	0	0	0	0	
4102-01	64.42 Mental Health-Admin Support	29	10,820	925	11,745	
4102-02	64.43 Mental Health-Homeless Mgt	0	0	0	0	
4102-03	64.44 Mental Health-Crisis Clinic	16	5,850	500	6,350	
4102-04	64.45 Mental Health-Community Services	0	0	0	0	
4102-07	64.46 Mental Health-Inpatient	50	18,289	1,564	19,853	
4102-08	64.47 Mental Health-Managed Care	0	0	0	0	
4102-09	64.48 Mental Health-IMD/SNF Facilities	0	0	0	0	
4102-10	64.49 Mental Health-Non IMD	0	0	0	0	
4102-12	64.50 Mental Health-Day Treatment/Adult	0	0	0	0	
4102-13	64.51 Mental Health-Juvenile Hall/Jail	0	0	0	0	
4102-14	64.52 Mental Health-Homeless Mentally Ill	0	0	0	0	
4102-15	64.53 Mental Health-Conditional Release Prgm	1	369	32	401	
4102-16	64.54 Mental Health-Outpatient/Adult	13	4,657	398	5,056	
4102-17	64.55 Mental Health-Outpatient/Child	7	2,712	232	2,944	
4102-19	64.56 Mental Health-Children's IEP Svcs	0	0	0	0	
4102-20	64.57 Mental Health-Advocacy	0	0	0	0	
4102-22	64.58 Mental Health-Camp Singer	1	369	32	401	
4102-25	64.59 Mental Health-Systems of Care Children	0	0	0	0	
4102-26	64.60 Mental Health-Sutter County BF	2	738	63	802	
4102-28	64.61 Mental Health-Sutter CW MH	0	0	0	0	
4102-29	64.62 Mental Health-Yuba County BF	2	738	63	802	
4102-31	64.63 Mental Health-CSS/Admin Sup	0	0	0	0	
4102-32	64.64 Mental Health-CSOC Adult Prgm	0	0	0	0	
4102-34	64.65 Mental Health-Victor Community	0	0	0	0	
4102-35	64.66 Mental Health-CSS/Direct/Case Svcs	1	511	44	555	
4102-37	64.67 Mental Health-OTP(SACPA)	0	0	0	0	
4102-41	64.68 Mental Health-Alcohol Admin	0	0	0	0	
4102-42	64.69 Mental Health-Prevention	1	227	19	247	
4102-44	64.70 Mental Health-Safe & Drug Free Schls	0	0	0	0	
4102-48	64.71 Mental Health-Sutter Co CW D/A	1	369	32	401	
4102-49	64.72 Mental Health-Yuba County CW D/A	0	0	0	0	
4102-50	64.73 Mental Health-Drug Outpatient	4	1,321	113	1,433	
4102-51	64.74 Mental Health-OFC	0	0	0	0	
4102-52	64.75 Mental Health-Drug/Outreach	0	0	0	0	
4102-53	64.76 Mental Health-Drug & Alcohol Juv	0	0	0	0	
Total Other Departments-1		176	65,033	5,562	70,595	

Exhibit 3A.1 Cost Allocation, Sutter County Administrator's Office, Year Ended June 30,2016

Other Departments-2			Personnel/Budget Preparation			
Dept. No.	Department Name		Allocation Base (# EES)	First Alloc (\$)	Second Alloc (\$)	Sub Total (\$)
4102-54	64.77	Mental Health-First Steps	5	2,002	171	2,173
4102-58	64.78	Mental Health-Drug Court SC	1	369	32	401
4102-59	64.79	Mental Health-Yuba County	0	0	0	0
4102-65	64.80	Mental Health-UR/QI Programs	4	1,477	126	1,603
4102-68	64.81	Mental Health-Drug Medi-Cal	0	0	0	0
4102-72	64.82	Mental Health-Local Comm Corr	3	1,264	108	1,372
4102-80	64.83	Mental Health-SB678	1	369	32	401
4102-81	64.84	Mental Health-Juvenile Probation	1	327	28	355
4102-82	64.85	Mental Health-Forensic	0	0	0	0
4103-12	64.86	Health-Children & Family	1	369	32	401
4103-15	64.87	Health-Vital Statistics	0	0	0	0
4103-20	64.88	Health-CCS	3	1,207	103	1,310
4103-21	64.89	Health-WIC Farmer's Market	0	0	0	0
4103-26	64.90	Health-MCH	0	14	1	15
4103-29	64.91	Health-Foster Care	1	440	38	478
4103-30	64.92	Health-Nursing Admin	1	369	32	401
4103-31	64.93	Health-CHDP	3	1,136	97	1,233
4103-33	64.94	Health-CMSP Local Health Conn	0	0	0	0
4103-35	64.95	Health-Field Nursing	0	0	0	0
4103-36	64.96	Health-Bioterrorism	1	369	32	401
4103-37	64.97	Health-Pandemic Flu Preparedness	0	0	0	0
4103-38	64.98	Health-Acute Communicable Dis	4	1,647	141	1,788
4103-39	64.99	Health-Immunization Grant	0	14	1	15
4103-40	64.100	Health-WIC Nutrition	11	4,033	345	4,377
4103-43	64.101	Health-Homeland Security Grant	0	0	0	0
4103-45	64.102	Health-WIC Breast Feeding P	0	0	0	0
4103-50	64.103	Health-Laboratory	3	994	85	1,079
4103-51	64.104	Health-AIDS Surveillance	0	0	0	0
4103-53	64.105	Health-Tuberculosis	0	0	0	0
4103-54	64.106	Health-Chlamydia	0	0	0	0
4103-55	64.107	Health-Lead Poisoning	0	0	0	0
4103-56	64.108	Health-St Tuberculosis Grant	0	0	0	0
4103-57	64.109	Health-St. Medi-Cal Outreach	1	369	32	401
4103-60	64.110	Health-Health Education	2	625	53	678
4103-62	64.111	Health-Non-Hlth Dept Immunization	0	0	0	0
4103-65	64.112	Health-Community Chronic Disease	0	0	0	0
4103-66	64.113	Health-Supp Nutritional Asst Prog Ed	4	1,306	112	1,418
4103-67	64.114	Health-Supp Nutr Asst Prgm ED-CWD	1	369	32	401
4103-68	64.115	Health-Ebola Supplemental	0	0	0	0
4103-78	64.116	Health-Injury Prevention	0	0	0	0
4103-81	64.117	Health-Public Health Clinic	2	738	63	802
4103-82	64.118	Health-Contract Services	0	0	0	0
4103-99	64.119	Health-Tobacco Control	1	369	32	401
4104-01	64.120	MHSA-Children's Sed Full Svc Part	3	1,122	96	1,218
4104-02	64.121	MHSA-Urgent Services	2	639	55	694
4104-03	64.122	MHSA-Transition Age Youth FSP	5	1,661	142	1,803
4104-04	64.123	MHSA-Adult and Older Adult FSP	2	710	61	771
4104-05	64.124	MHSA-Older Adult Mobile Outreach	1	369	32	401
4104-06	64.125	MHSA-Ethnic Outreach Services	5	1,732	148	1,880
4104-07	64.126	MHSA-Housing Program	0	0	0	0
4104-08	64.127	MHSA-Wellness & Recover Adult	7	2,456	210	2,667
4104-09	64.128	MHSA-Adult Urgent Services	5	1,846	158	2,004
4104-10	64.129	MHSA-Therapeutic Services	9	3,365	288	3,653
4104-12	64.130	MHSA-Community Prev Team	3	1,079	92	1,171
4104-14	64.131	MHSA-MHSA IT Proj	0	0	0	0
4104-15	64.132	MHSA-Work Educ & Training	0	0	0	0
4104-16	64.133	MHSA-Innovation	3	1,108	95	1,202
4104-17	64.134	MHSA-Administrative	1	327	28	355
4120-93	64.135	Human Services-Security & Compliance	0	0	0	0
4134-00	64.136	Jail Medical	15	5,637	482	6,119
4134-72	64.137	Jail Medical-LCC	2	696	60	755
4400	64.138	Sutter Co Waterworks District #1	0	0	0	0
4934	64.139	Public Admin Escheatment	0	0	0	0
5101-05	64.140	Welfare-Social Workers Empy	25	9,116	780	9,896
5101-10	64.141	Welfare-Admin Support	21	7,909	676	8,585
5101-15	64.142	Welfare-Non-Welfare Admin Svcs	2	738	63	802
5101-20	64.143	Welfare-Social Services	24	8,946	765	9,711
5101-30	64.144	Welfare-Eligibility & Nonservices	78	28,697	2,454	31,151
5101-35	64.145	Welfare-Welfare Fraud	0	156	13	170
5101-40	64.146	Welfare-Clerical Support	22	8,264	707	8,971
5206	64.147	TANF-Foster Care	0	0	0	0
5211	64.148	Delinquent Tax Sales Trust Fund	0	0	0	0
5301	64.149	General Relief	0	0	0	0
5601	64.150	Veterans Service Officer	0	0	0	0
6201-35	64.151	Library-Literacy Prg	0	0	0	0
7202	64.152	Subsidy Requests Organizations	0	0	0	0
7204	64.153	Ettl Hall	0	0	0	0
Total Other Departments-2			289	106,750	9,130	115,880

Exhibit 3A.1 Cost Allocation, Sutter County Administrator's Office, Continued

Other Departments-1			Departmental Assistance			
Dept. No.	Department Name		Allocation Base (# EES)	First Alloc (\$)	Second Alloc (\$)	Sub Total (\$)
0112	64.01	Child Supp Serv Reimb/Adjustment	29	11,728	1,003	12,731
0140	64.02	County Local Revenue Fund	0	0	0	0
0177	64.03	CCPIF SB 678	0	0	0	0
0184	64.04	Sheriff Inmate Welfare	2	807	69	876
0241	64.05	Public Safety Realignment 2011	0	0	0	0
0252	64.06	Emergency Medical Service	0	0	0	0
0253	64.07	RLF CDBG Housing Rehabilitation	0	0	0	0
0279	64.08	Criminal Lab Analysis Fee	0	0	0	0
0284	64.09	CDBG Housing Rehab 04-STB	0	0	0	0
0289	64.10	EDBG PI Fund	0	0	0	0
0301	64.11	County Service Area G	0	0	0	0
0305	64.12	County Service Area F	16	6,500	556	7,056
0309	64.13	County Service Area C	0	0	0	0
0311	64.14	County Service Area D	0	0	0	0
0320	64.15	Sutter County Water Agency	0	0	0	0
0321	64.16	Lo Canal Operations & Maintenance	0	0	0	0
0326	64.17	County Water Zone #4	0	0	0	0
0327	64.18	County Water Zone #5	0	0	0	0
0329	64.19	County Water Zone #7	0	0	0	0
0330	64.20	County Water Zone #8	0	0	0	0
0340	64.21	Co Consolid St Lighting District	0	0	0	0
0390	64.22	El Cerrito Drain District	0	0	0	0
0395	64.23	Rio Ramaza Comm. Serv District	0	0	0	0
1103	64.24	Non-Departmental Expense	0	0	0	0
1209	64.25	General Revenues	0	0	0	0
1801	64.26	Plant Acquisition	0	0	0	0
1911	64.27	General Insurance & Bonds	0	0	0	0
1923	64.28	Flood Control	0	0	0	0
2104	64.29	Grand Jury	0	0	0	0
2109	64.30	Trial Court Funding	0	0	0	0
2125-04	64.31	DA-Spousal Abuser Prosecute	0	0	0	0
2125-08	64.32	DA-Criminal Investigation	0	0	0	0
2125-09	64.33	DA-Welfare Investigation	0	0	0	0
2125-72	64.34	Local Community Correction Acc	1	295	25	320
2202	64.35	Net 5-Sheriff	1	403	34	438
2303	64.36	Delinquency Prevention Commiss'n	0	0	0	0
2309	64.37	Bi-County Juvenile Hall	0	0	0	0
2703	64.38	Fish & Game Propagation	0	0	0	0
2711	64.39	Domestic Violence Centers	0	0	0	0
3000	64.41	Urban Area Resident St Lighting	0	0	0	0
4102-01	64.42	Mental Health-Admin Support	29	11,821	1,011	12,832
4102-02	64.43	Mental Health-Homeless Mgt	0	0	0	0
4102-03	64.44	Mental Health-Crisis Clinic	16	6,392	547	6,938
4102-04	64.45	Mental Health-Community Services	0	0	0	0
4102-07	64.46	Mental Health-Inpatient	50	19,982	1,709	21,690
4102-08	64.47	Mental Health-Managed Care	0	0	0	0
4102-09	64.48	Mental Health-IMD/SNF Facilities	0	0	0	0
4102-10	64.49	Mental Health-Non IMD	0	0	0	0
4102-12	64.50	Mental Health-Day Treatment/Adult	0	0	0	0
4102-13	64.51	Mental Health-Juvenile Hall/Jail	0	0	0	0
4102-14	64.52	Mental Health-Homeless Mentally Ill	0	0	0	0
4102-15	64.53	Mental Health-Conditional Release Prgm	1	403	34	438
4102-16	64.54	Mental Health-Outpatient/Adult	13	5,088	435	5,524
4102-17	64.55	Mental Health-Outpatient/Child	7	2,963	253	3,217
4102-19	64.56	Mental Health-Children's IEP Svcs	0	0	0	0
4102-20	64.57	Mental Health-Advocacy	0	0	0	0
4102-22	64.58	Mental Health-Camp Singer	1	403	34	438
4102-25	64.59	Mental Health-Systems of Care Children	0	0	0	0
4102-26	64.60	Mental Health-Sutter County BF	2	807	69	876
4102-28	64.61	Mental Health-Sutter CW MH	0	0	0	0
4102-29	64.62	Mental Health-Yuba County BF	2	807	69	876
4102-31	64.63	Mental Health-CSS/Admin Sup	0	0	0	0
4102-32	64.64	Mental Health-CSOC Adult Prgm	0	0	0	0
4102-34	64.65	Mental Health-Victor Community	0	0	0	0
4102-35	64.66	Mental Health-CSS/Direct/Case Svcs	1	558	48	606
4102-37	64.67	Mental Health-OTP(SACPA)	0	0	0	0
4102-41	64.68	Mental Health-Alcohol Admin	0	0	0	0
4102-42	64.69	Mental Health-Prevention	1	248	21	269
4102-44	64.70	Mental Health-Safe & Drug Free Schls	0	0	0	0
4102-48	64.71	Mental Health-Sutter Co CW D/A	1	403	34	438
4102-49	64.72	Mental Health-Yuba County CW D/A	0	0	0	0
4102-50	64.73	Mental Health-Drug Outpatient	4	1,443	123	1,566
4102-51	64.74	Mental Health-OFC	0	0	0	0
4102-52	64.75	Mental Health-Drug/Outreach	0	0	0	0
4102-53	64.76	Mental Health-Drug & Alcohol Juv	0	0	0	0
Total Other Departments-1			176	71,052	6,077	77,129

Exhibit 3A.1 Cost Allocation, Sutter County Administrator's Office, Continued

Other Departments-2			Departmental Assistance			
Dept. No.	Department Name	Allocation Base (# EES)	First Alloc (\$)	Second Alloc (\$)	Sub Total (\$)	
4102-54	64.77	Mental Health-First Steps	5	2,187	187	2,375
4102-58	64.78	Mental Health-Drug Court SC	1	403	34	438
4102-59	64.79	Mental Health-Yuba County	0	0	0	0
4102-65	64.80	Mental Health-UR/QI Programs	4	1,613	138	1,751
4102-68	64.81	Mental Health-Drug Medi-Cal	0	0	0	0
4102-72	64.82	Mental Health-Local Comm Corr	3	1,381	118	1,499
4102-80	64.83	Mental Health-SB678	1	403	34	438
4102-81	64.84	Mental Health-Juvenile Probation	1	357	31	387
4102-82	64.85	Mental Health-Forensic	0	0	0	0
4103-12	64.86	Health-Children & Family	1	403	34	438
4103-15	64.87	Health-Vital Statistics	0	0	0	0
4103-20	64.88	Health-CCS	3	1,319	113	1,431
4103-21	64.89	Health-WIC Farmer's Market	0	0	0	0
4103-26	64.90	Health-MCH	0	16	1	17
4103-29	64.91	Health-Foster Care	1	481	41	522
4103-30	64.92	Health-Nursing Admin	1	403	34	438
4103-31	64.93	Health-CHDP	3	1,241	106	1,347
4103-33	64.94	Health-CMSP Local Health Conn	0	0	0	0
4103-35	64.95	Health-Field Nursing	0	0	0	0
4103-36	64.96	Health-Bioterrorism	1	403	34	438
4103-37	64.97	Health-Pandemic Flu Preparedness	0	0	0	0
4103-38	64.98	Health-Acute Communicable Dis	4	1,800	154	1,953
4103-39	64.99	Health-Immunization Grant	0	16	1	17
4103-40	64.100	Health-WIC Nutrition	11	4,406	377	4,783
4103-43	64.101	Health-Homeland Security Grant	0	0	0	0
4103-45	64.102	Health-WIC Breast Feeding P	0	0	0	0
4103-50	64.103	Health-Laboratory	3	1,086	93	1,179
4103-51	64.104	Health-AIDS Surveillance	0	0	0	0
4103-53	64.105	Health-Tuberculosis	0	0	0	0
4103-54	64.106	Health-Chlamydia	0	0	0	0
4103-55	64.107	Health-Lead Poisoning	0	0	0	0
4103-56	64.108	Health-St Tuberculosis Grant	0	0	0	0
4103-57	64.109	Health-St. Medi-Cal Outreach	1	403	34	438
4103-60	64.110	Health-Health Education	2	683	58	741
4103-62	64.111	Health-Non-Hlth Dept Immunization	0	0	0	0
4103-65	64.112	Health-Community Chronic Disease	0	0	0	0
4103-66	64.113	Health-Supp Nutritional Asst Prog Ed	4	1,427	122	1,549
4103-67	64.114	Health-Supp Nutr Asst Prgm ED-CWD	1	403	34	438
4103-68	64.115	Health-Ebola Supplemental	0	0	0	0
4103-78	64.116	Health-Injury Prevention	0	0	0	0
4103-81	64.117	Health-Public Health Clinic	2	807	69	876
4103-82	64.118	Health-Contract Services	0	0	0	0
4103-99	64.119	Health-Tobacco Control	1	403	34	438
4104-01	64.120	MHSA-Children's Sed Full Svc Part	3	1,226	105	1,330
4104-02	64.121	MHSA-Urgent Services	2	698	60	758
4104-03	64.122	MHSA-Transition Age Youth FSP	5	1,815	155	1,970
4104-04	64.123	MHSA-Adult and Older Adult FSP	2	776	66	842
4104-05	64.124	MHSA-Older Adult Mobile Outreach	1	403	34	438
4104-06	64.125	MHSA-Ethnic Outreach Services	5	1,893	162	2,055
4104-07	64.126	MHSA-Housing Program	0	0	0	0
4104-08	64.127	MHSA-Wellness & Recover Adult	7	2,684	230	2,913
4104-09	64.128	MHSA-Adult Urgent Services	5	2,017	172	2,189
4104-10	64.129	MHSA-Therapeutic Services	9	3,677	314	3,991
4104-12	64.130	MHSA-Community Prev Team	3	1,179	101	1,280
4104-14	64.131	MHSA-MHSA IT Proj	0	0	0	0
4104-15	64.132	MHSA-Work Educ & Training	0	0	0	0
4104-16	64.133	MHSA-Innovation	3	1,210	103	1,314
4104-17	64.134	MHSA-Administrative	1	357	31	387
4120-93	64.135	Human Services-Security & Compliance	0	0	0	0
4134-00	64.136	Jail Medical	15	6,159	527	6,686
4134-72	64.137	Jail Medical-LCC	2	760	65	825
4400	64.138	Sutter Co Waterworks District #1	0	0	0	0
4934	64.139	Public Admin Escheatment	0	0	0	0
5101-05	64.140	Welfare-Social Workers Empry	25	9,960	852	10,812
5101-10	64.141	Welfare-Admin Support	21	8,641	739	9,380
5101-15	64.142	Welfare-Non-Welfare Admin Svcs	2	807	69	876
5101-20	64.143	Welfare-Social Services	24	9,774	836	10,609
5101-30	64.144	Welfare-Eligibility & Nonservices	78	31,353	2,682	34,035
5101-35	64.145	Welfare-Welfare Fraud	0	171	15	185
5101-40	64.146	Welfare-Clerical Support	22	9,029	772	9,801
5206	64.147	TANF-Foster Care	0	0	0	0
5211	64.148	Delinquent Tax Sales Trust Fund	0	0	0	0
5301	64.149	General Relief	0	0	0	0
5601	64.150	Veterans Service Officer	0	0	0	0
6201-35	64.151	Library-Literacy Prg	0	0	0	0
7202	64.152	Subsidy Requests Organizations	0	0	0	0
7204	64.153	Ettl Hall	0	0	0	0
Total Other Departments-2			289	116,631	9,975	126,606

Exhibit 3A.1 Cost Allocation, Sutter County Administrator's Office, Continued

Other Departments-1			Direct Identified Cost					Summary
DEPT. NO.	DEPARTMENT NAME	Allocation Base (% Salary)	Direct Identified (\$)	Second Alloc (\$)	Less Direct Billing (\$)	Sub Total (\$)	Net Total Alloc	
0112	64.01 Child Supp Serv Reimb/Adjustment	0.00	0	0	0	0	24,384	
0140	64.02 County Local Revenue Fund	0.00	0	0	0	0	0	
0177	64.03 CCPIF SB 678	0.00	0	0	0	0	0	
0184	64.04 Sheriff Inmate Welfare	0.00	0	0	0	0	1,677	
0241	64.05 Public Safety Realignment 2011	0.00	0	0	0	0	0	
0252	64.06 Emergency Medical Service	0.00	0	0	0	0	0	
0253	64.07 RLF CDBG Housing Rehabilitation	0.00	0	0	0	0	0	
0279	64.08 Criminal Lab Analysis Fee	0.00	0	0	0	0	0	
0284	64.09 CDBG Housing Rehab 04-STB	0.00	0	0	0	0	0	
0289	64.10 EDBG PI Fund	0.08	11,889	5,440	0	17,329	17,329	
0301	64.11 County Service Area G	0.00	0	0	0	0	0	
0305	64.12 County Service Area F	0.00	0	0	0	0	13,514	
0309	64.13 County Service Area C	0.00	0	0	0	0	0	
0311	64.14 County Service Area D	0.00	0	0	0	0	0	
0320	64.15 Sutter County Water Agency	0.00	0	0	0	0	0	
0321	64.16 Lo Canal Operations & Maintenance	0.00	0	0	0	0	0	
0326	64.17 County Water Zone #4	0.00	0	0	0	0	0	
0327	64.18 County Water Zone #5	0.00	0	0	0	0	0	
0329	64.19 County Water Zone #7	0.00	0	0	0	0	0	
0330	64.20 County Water Zone #8	0.00	0	0	0	0	0	
0340	64.21 Co Consolid St Lighting District	0.00	0	0	0	0	0	
0390	64.22 El Cerrito Drain District	0.00	0	0	0	0	0	
0395	64.23 Rio Ramaza Comm. Serv District	0.00	0	0	0	0	0	
1103	64.24 Non-Departmental Expense	0.00	0	0	0	0	0	
1209	64.25 General Revenues	0.00	0	0	0	0	0	
1801	64.26 Plant Acquisition	0.00	0	0	0	0	0	
1911	64.27 General Insurance & Bonds	0.00	0	0	0	0	0	
1923	64.28 Flood Control	0.00	0	0	0	0	0	
2104	64.29 Grand Jury	0.00	0	0	0	0	0	
2109	64.30 Trial Court Funding	0.00	0	0	0	0	0	
2125-04	64.31 DA-Spousal Abuser Prosecute	0.00	0	0	0	0	0	
2125-08	64.32 DA-Criminal Investigation	0.00	0	0	0	0	0	
2125-09	64.33 DA-Welfare Investigation	0.00	0	0	0	0	0	
2125-72	64.34 Local Community Correction Acc	0.00	0	0	0	0	613	
2202	64.35 Net 5-Sheriff	0.00	0	0	0	0	839	
2303	64.36 Delinquency Prevention Commiss'n	0.00	0	0	0	0	0	
2309	64.37 Bi-County Juvenile Hall	0.00	417	191	0	608	608	
2703	64.38 Fish & Game Propagation	0.00	0	0	0	0	0	
2711	64.39 Domestic Violence Centers	0.00	0	0	0	0	0	
3000	64.41 Urban Area Resident St Lighting	0.00	0	0	0	0	0	
4102-01	64.42 Mental Health-Admin Support	0.00	0	0	0	0	24,578	
4102-02	64.43 Mental Health-Homeless Mgt	0.00	0	0	0	0	0	
4102-03	64.44 Mental Health-Crisis Clinic	0.00	0	0	0	0	13,289	
4102-04	64.45 Mental Health-Community Services	0.00	0	0	0	0	0	
4102-07	64.46 Mental Health-Inpatient	0.00	0	0	0	0	41,543	
4102-08	64.47 Mental Health-Managed Care	0.00	0	0	0	0	0	
4102-09	64.48 Mental Health-IMD/SNF Facilities	0.00	0	0	0	0	0	
4102-10	64.49 Mental Health-Non IMD	0.00	0	0	0	0	0	
4102-12	64.50 Mental Health-Day Treatment/Adult	0.00	0	0	0	0	0	
4102-13	64.51 Mental Health-Juvenile Hall/Jail	0.00	0	0	0	0	0	
4102-14	64.52 Mental Health-Homeless Mentally Ill	0.00	0	0	0	0	0	
4102-15	64.53 Mental Health-Conditional Release Pr	0.00	0	0	0	0	839	
4102-16	64.54 Mental Health-Outpatient/Adult	0.00	0	0	0	0	10,579	
4102-17	64.55 Mental Health-Outpatient/Child	0.00	0	0	0	0	6,161	
4102-19	64.56 Mental Health-Children's IEP Svcs	0.00	0	0	0	0	0	
4102-20	64.57 Mental Health-Advocacy	0.00	0	0	0	0	0	
4102-22	64.58 Mental Health-Camp Singer	0.00	0	0	0	0	839	
4102-25	64.59 Mental Health-Systems of Care Childi	0.00	0	0	0	0	0	
4102-26	64.60 Mental Health-Sutter County BF	0.00	0	0	0	0	1,677	
4102-28	64.61 Mental Health-Sutter CW MH	0.00	0	0	0	0	0	
4102-29	64.62 Mental Health-Yuba County BF	0.00	0	0	0	0	1,677	
4102-31	64.63 Mental Health-CSS/Admin Sup	0.00	0	0	0	0	0	
4102-32	64.64 Mental Health-CSOC Adult Prgm	0.00	0	0	0	0	0	
4102-34	64.65 Mental Health-Victor Community	0.00	0	0	0	0	0	
4102-35	64.66 Mental Health-CSS/Direct/Case Svcs	0.00	0	0	0	0	1,161	
4102-37	64.67 Mental Health-OTP(SACPA)	0.00	0	0	0	0	0	
4102-41	64.68 Mental Health-Alcohol Admin	0.00	0	0	0	0	0	
4102-42	64.69 Mental Health-Prevention	0.00	0	0	0	0	516	
4102-44	64.70 Mental Health-Safe & Drug Free Schl	0.00	0	0	0	0	0	
4102-48	64.71 Mental Health-Sutter Co CW D/A	0.00	0	0	0	0	839	
4102-49	64.72 Mental Health-Yuba County CW D/A	0.00	0	0	0	0	0	
4102-50	64.73 Mental Health-Drug Outpatient	0.00	0	0	0	0	3,000	
4102-51	64.74 Mental Health-OFC	0.00	0	0	0	0	0	
4102-52	64.75 Mental Health-Drug/Outreach	0.00	0	0	0	0	0	
4102-53	64.76 Mental Health-Drug & Alcohol Juv	0.00	0	0	0	0	0	
Total Other Departments-1		0.09	12,306	5,631	0	17,937	165,661	

Exhibit 3A.1 Cost Allocation, Sutter County Administrator's Office, Continued

Other Departments-2			Direct Identified Cost					Summary
DEPT. NO.		DEPARTMENT NAME	Allocation Base (% Salary)	Direct Identified (\$)	Second Alloc (\$)	Less Direct Billing (\$)	Sub Total (\$)	Net Total Alloc
4102-54	64.77	Mental Health-First Steps	0.00	0	0	0	0	4,548
4102-58	64.78	Mental Health-Drug Court SC	0.00	0	0	0	0	839
4102-59	64.79	Mental Health-Yuba County	0.00	0	0	0	0	0
4102-65	64.80	Mental Health-UR/QI Programs	0.00	0	0	0	0	3,354
4102-68	64.81	Mental Health-Drug Medi-Cal	0.00	0	0	0	0	0
4102-72	64.82	Mental Health-Local Comm Corr	0.00	0	0	0	0	2,871
4102-80	64.83	Mental Health-SB678	0.00	0	0	0	0	839
4102-81	64.84	Mental Health-Juvenile Probation	0.00	0	0	0	0	742
4102-82	64.85	Mental Health-Forensic	0.00	0	0	0	0	0
4103-12	64.86	Health-Children & Family	0.00	0	0	0	0	839
4103-15	64.87	Health-Vital Statistics	0.00	0	0	0	0	0
4103-20	64.88	Health-CCS	0.00	0	0	0	0	2,742
4103-21	64.89	Health-WIC Farmer's Market	0.00	0	0	0	0	0
4103-26	64.90	Health-MCH	0.00	0	0	0	0	32
4103-29	64.91	Health-Foster Care	0.00	0	0	0	0	1,000
4103-30	64.92	Health-Nursing Admin	0.00	0	0	0	0	839
4103-31	64.93	Health-CHDP	0.00	0	0	0	0	2,580
4103-33	64.94	Health-CMSP Local Health Conn	0.00	0	0	0	0	0
4103-35	64.95	Health-Field Nursing	0.00	0	0	0	0	0
4103-36	64.96	Health-Bioterrorism	0.00	0	0	0	0	839
4103-37	64.97	Health-Pandemic Flu Preparedness	0.00	0	0	0	0	0
4103-38	64.98	Health-Acute Communicable Dis	0.00	0	0	0	0	3,741
4103-39	64.99	Health-Immunization Grant	0.00	0	0	0	0	32
4103-40	64.100	Health-WIC Nutrition	0.00	0	0	0	0	9,160
4103-43	64.101	Health-Homeland Security Grant	0.00	0	0	0	0	0
4103-45	64.102	Health-WIC Breast Feeding P	0.00	0	0	0	0	0
4103-50	64.103	Health-Laboratory	0.00	0	0	0	0	2,258
4103-51	64.104	Health-AIDS Surveillance	0.00	0	0	0	0	0
4103-53	64.105	Health-Tuberculosis	0.00	0	0	0	0	0
4103-54	64.106	Health-Chlamydia	0.00	0	0	0	0	0
4103-55	64.107	Health-Lead Poisoning	0.00	0	0	0	0	0
4103-56	64.108	Health-St Tuberculosis Grant	0.00	0	0	0	0	0
4103-57	64.109	Health-St. Medi-Cal Outreach	0.00	0	0	0	0	839
4103-60	64.110	Health-Health Education	0.00	0	0	0	0	1,419
4103-62	64.111	Health-Non-Hlth Dept Immunization	0.00	0	0	0	0	0
4103-65	64.112	Health-Community Chronic Disease	0.00	0	0	0	0	0
4103-66	64.113	Health-Supp Nutritional Asst Prog Ed	0.00	0	0	0	0	2,967
4103-67	64.114	Health-Supp Nutr Asst Prgm ED-CWIC	0.00	0	0	0	0	839
4103-68	64.115	Health-Ebola Supplemental	0.00	0	0	0	0	0
4103-78	64.116	Health-Injury Prevention	0.00	0	0	0	0	0
4103-81	64.117	Health-Public Health Clinic	0.00	0	0	0	0	1,677
4103-82	64.118	Health-Contract Services	0.00	0	0	0	0	0
4103-99	64.119	Health-Tobacco Control	0.00	0	0	0	0	839
4104-01	64.120	MHSA-Children's Sed Full Svc Part	0.00	0	0	0	0	2,548
4104-02	64.121	MHSA-Urgent Services	0.00	0	0	0	0	1,451
4104-03	64.122	MHSA-Transition Age Youth FSP	0.00	0	0	0	0	3,774
4104-04	64.123	MHSA-Adult and Older Adult FSP	0.00	0	0	0	0	1,613
4104-05	64.124	MHSA-Older Adult Mobile Outreach	0.00	0	0	0	0	839
4104-06	64.125	MHSA-Ethnic Outreach Services	0.00	0	0	0	0	3,935
4104-07	64.126	MHSA-Housing Program	0.00	0	0	0	0	0
4104-08	64.127	MHSA-Wellness & Recover Adult	0.00	0	0	0	0	5,580
4104-09	64.128	MHSA-Adult Urgent Services	0.00	0	0	0	0	4,193
4104-10	64.129	MHSA-Therapeutic Services	0.00	0	0	0	0	7,644
4104-12	64.130	MHSA-Community Prev Team	0.00	0	0	0	0	2,451
4104-14	64.131	MHSA-MHSA IT Proj	0.00	0	0	0	0	0
4104-15	64.132	MHSA-Work Educ & Training	0.00	0	0	0	0	0
4104-16	64.133	MHSA-Innovation	0.00	0	0	0	0	2,516
4104-17	64.134	MHSA-Administrative	0.00	0	0	0	0	742
4120-93	64.135	Human Services-Security & Complian	0.00	0	0	0	0	0
4134-00	64.136	Jail Medical	0.00	0	0	0	0	12,805
4134-72	64.137	Jail Medical-LCC	0.00	0	0	0	0	1,580
4400	64.138	Sutter Co Waterworks District #1	0.00	0	0	0	0	0
4934	64.139	Public Admin Escheatment	0.00	0	0	0	0	0
5101-05	64.140	Welfare-Social Workers Empy	0.00	0	0	0	0	20,707
5101-10	64.141	Welfare-Admin Support	0.00	0	0	0	0	17,966
5101-15	64.142	Welfare-Non-Welfare Admin Svcs	0.00	0	0	0	0	1,677
5101-20	64.143	Welfare-Social Services	0.00	0	0	0	0	20,320
5101-30	64.144	Welfare-Eligibility & Nonservices	0.00	0	0	0	0	65,186
5101-35	64.145	Welfare-Welfare Fraud	0.00	0	0	0	0	355
5101-40	64.146	Welfare-Clerical Support	0.00	0	0	0	0	18,772
5206	64.147	TANF-Foster Care	0.00	0	0	0	0	0
5211	64.148	Delinquent Tax Sales Trust Fund	0.00	0	0	0	0	0
5301	64.149	General Relief	0.00	0	0	0	0	0
5601	64.150	Veterans Service Officer	0.00	0	0	0	0	0
6201-35	64.151	Library-Literacy Prg	0.00	0	0	0	0	0
7202	64.152	Subsidy Requests Organizations	0.00	0	0	0	0	0
7204	64.153	Ettl Hall	0.00	0	0	0	0	0
Total Other Departments-2			0.00	0	0	0	0	242,487

Exhibit 3A.2 Cost Allocation, Sutter County Administrator's Office, Year Ended June 30,2016

Non County Agencies			Personnel/Budget Preparation			
Fund No.	Fund Name	Allocation	First	Second	Sub	
		Base	Alloc	Alloc	Total	
		(# EES)	(\$)	(\$)	(\$)	(\$)
5100	65.01 Children/Family Comm.	4	1,477	126		1,603
5116	65.02 DNA ID Prop 69 State	0	0	0		0
5121	65.03 Redevelopment Prop Tax Tr	0	0	0		0
5125	65.04 ERAF 04/05	0	0	0		0
5128	65.05 Live Oak Redevelopment Agency	0	0	0		0
5193	65.06 Highland EST Improv Redemption	0	0	0		0
5203	65.07 Agency Collections Payable	0	0	0		0
5212	65.08 Local Transportation Tax	0	0	0		0
5215	65.09 Tax Collector's Trust	0	0	0		0
5218	65.10 Taxes	0	0	0		0
5219	65.11 In Lieu Tax Trust	0	0	0		0
5240	65.12 City of Live Oak	0	0	0		0
5241	65.13 City of Yuba City	0	0	0		0
5262	65.14 Sutter-Butte Flood Control	0	0	0		0
5263	65.15 Sac Area Flood Control	0	0	0		0
5265	65.16 FRAQMD	0	0	0		0
5267	65.17 Statewide Comm Infrastructure	0	0	0		0
5277	65.18 Narco	0	0	0		0
5280	65.19 Regional Waste Management	0	0	0		0
6401	65.20 Fairview Cemetery	0	0	0		0
6402	65.21 Live Oak Cemetery	0	0	0		0
6403	65.22 Meridian Cemetery Trust	0	0	0		0
6404	65.23 Nicolaus Cemetery	0	0	0		0
6405	65.24 Pleasant Grove Cemetery	0	0	0		0
6406	65.25 Sutter Cemetery	0	0	0		0
6415	65.26 Gilsizer County Drainage	0	0	0		0
6416	65.27 Live Oak Cemetery Specl Assess	0	0	0		0
6419	65.28 Meridian Fire District	0	0	0		0
6420	65.29 Sutter Basin Fire	0	0	0		0
6424	65.30 Levee Disrt #1-Feather River	0	0	0		0
6426	65.31 Levee District #1	0	0	0		0
6427	65.32 Levee District #9	0	0	0		0
6428	65.33 Maintenance Area #3	0	0	0		0
6429	65.34 Maintenance Area #7 Zone 2	0	0	0		0
6430	65.35 Maintenance Area #7 Zone 3	0	0	0		0
6431	65.36 Maintenance Area #7 Zone 4	0	0	0		0
6434	65.37 Bear River Levee Maintenance	0	0	0		0
6435	65.38 Colusa Mosquito Abatement	0	0	0		0
6436	65.39 S-Y Mosquito & Vector Control	0	0	0		0
6437	65.40 Maintenance Area #16 Zone 1	0	0	0		0
6438	65.41 Maintenance Area #16 Zone 2	0	0	0		0
6439	65.42 Maintenance Area #16 Zone 3	0	0	0		0
6440	65.43 Maintenance Area #16 Zone 4	0	0	0		0
6449	65.44 Reclamation District #1000	0	0	0		0
6451	65.45 Reclamation District #70	0	0	0		0
6452	65.46 Reclamation District #777	0	0	0		0
6453	65.47 Reclamation District #817	0	0	0		0
6455	65.48 Reclamation District #1001	0	0	0		0
6458	65.49 Reclamation District #2054	0	0	0		0
6459	65.50 Reclamation District #2056	0	0	0		0
6460	65.51 Reclamation District #2103	0	0	0		0
6461	65.52 Reclamation District #1500	0	0	0		0
6462	65.53 Reclamation District #1660	0	0	0		0
6470	65.54 Sutter County Resource Conservtn	0	0	0		0
6471	65.55 LAFCO	0	0	0		0
6480	65.56 Butte Water District	0	0	0		0
6481	65.57 Feather Water District	0	0	0		0
6484	65.58 SCSD-90 Series A-Imprv Redemptn	0	0	0		0
6489	65.59 CA First Sutter	0	0	0		0
7561	65.60 Yuba City Unified CFD #1	0	0	0		0
7562	65.61 Woodland Unified	0	0	0		0
7565	65.62 Sutter Co Schools	0	0	0		0
7577	65.63 Yuba Community College	0	0	0		0
7601	65.64 E Nicolaus High 2000 Debt	0	0	0		0
7602	65.65 Woodland Unified Debt Ser	0	0	0		0
7607	65.66 Sutter High 2008 Bond Deb	0	0	0		0
7651	65.67 YC#99-1 Series C Bonds Db	0	0	0		0
7652	65.68 YC 2004-1 Meas K Bonds Deb	0	0	0		0
7654	65.69 Franklin Elem 2006 DBT Ser	0	0	0		0
7655	65.70 Yuba Comm. College Distr DS-A	0	0	0		0
7656	65.71 Yuba Comm. College Distr DS-B	0	0	0		0
7657	65.72 Yuba Comm College Distr	0	0	0		0
7661	65.73 LO#04-1 Series A Bonds Db	0	0	0		0
7663	65.74 East Nicolaus H 2014 Debt Svc	0	0	0		0
NVBH	65.75 North Valley Beh Health	0	0	0		0
Total Non County Agencies		4	1,477	126		1,603

Exhibit 3A.2 Cost Allocation, Sutter County Administrator's Office, Continued

Non County Agencies		Departmental Assistance				
		Allocation Base (# EES)	First Alloc (\$)	Second Alloc (\$)	Sub Total (\$)	
5100	65.01	Children/Family Comm.	4	1,613	138	1,751
5116	65.02	DNA ID Prop 69 State	0	0	0	0
5121	65.03	Redevelopment Prop Tax Tr	0	0	0	0
5125	65.04	ERAF 04/05	0	0	0	0
5128	65.05	Live Oak Redevelopment Agency	0	0	0	0
5193	65.06	Highland EST Improv Redemption	0	0	0	0
5203	65.07	Agency Collections Payable	0	0	0	0
5212	65.08	Local Transportation Tax	0	0	0	0
5215	65.09	Tax Collector's Trust	0	0	0	0
5218	65.10	Taxes	0	0	0	0
5219	65.11	In Lieu Tax Trust	0	0	0	0
5240	65.12	City of Live Oak	0	0	0	0
5241	65.13	City of Yuba City	0	0	0	0
5262	65.14	Sutter-Butte Flood Control	0	0	0	0
5263	65.15	Sac Area Flood Control	0	0	0	0
5265	65.16	FRAQMD	0	0	0	0
5267	65.17	Statewide Comm Infrastructure	0	0	0	0
5277	65.18	Narco	0	0	0	0
5280	65.19	Regional Waste Management	0	0	0	0
6401	65.20	Fairview Cemetery	0	0	0	0
6402	65.21	Live Oak Cemetery	0	0	0	0
6403	65.22	Meridian Cemetery Trust	0	0	0	0
6404	65.23	Nicolaus Cemetery	0	0	0	0
6405	65.24	Pleasant Grove Cemetery	0	0	0	0
6406	65.25	Sutter Cemetery	0	0	0	0
6415	65.26	Gilsizer County Drainage	0	0	0	0
6416	65.27	Live Oak Cemetery Specl Assess	0	0	0	0
6419	65.28	Meridian Fire District	0	0	0	0
6420	65.29	Sutter Basin Fire	0	0	0	0
6424	65.30	Levee Disrt #1-Feather River	0	0	0	0
6426	65.31	Levee District #1	0	0	0	0
6427	65.32	Levee District #9	0	0	0	0
6428	65.33	Maintenance Area #3	0	0	0	0
6429	65.34	Maintenance Area #7 Zone 2	0	0	0	0
6430	65.35	Maintenance Area #7 Zone 3	0	0	0	0
6431	65.36	Maintenance Area #7 Zone 4	0	0	0	0
6434	65.37	Bear River Levee Maintenance	0	0	0	0
6435	65.38	Colusa Mosquito Abatement	0	0	0	0
6436	65.39	S-Y Mosquito & Vector Control	0	0	0	0
6437	65.40	Maintenance Area #16 Zone 1	0	0	0	0
6438	65.41	Maintenance Area #16 Zone 2	0	0	0	0
6439	65.42	Maintenance Area #16 Zone 3	0	0	0	0
6440	65.43	Maintenance Area #16 Zone 4	0	0	0	0
6449	65.44	Reclamation District #1000	0	0	0	0
6451	65.45	Reclamation District #70	0	0	0	0
6452	65.46	Reclamation District #777	0	0	0	0
6453	65.47	Reclamation District #817	0	0	0	0
6455	65.48	Reclamation District #1001	0	0	0	0
6458	65.49	Reclamation District #2054	0	0	0	0
6459	65.50	Reclamation District #2056	0	0	0	0
6460	65.51	Reclamation District #2103	0	0	0	0
6461	65.52	Reclamation District #1500	0	0	0	0
6462	65.53	Reclamation District #1660	0	0	0	0
6470	65.54	Sutter County Resource Conservtn	0	0	0	0
6471	65.55	LAFCO	0	0	0	0
6480	65.56	Butte Water District	0	0	0	0
6481	65.57	Feather Water District	0	0	0	0
6484	65.58	SCSD-90 Series A-Imprv Redemptn	0	0	0	0
6489	65.59	CA First Sutter	0	0	0	0
7561	65.60	Yuba City Unified CFD #1	0	0	0	0
7562	65.61	Woodland Unified	0	0	0	0
7565	65.62	Sutter Co Schools	0	0	0	0
7577	65.63	Yuba Community College	0	0	0	0
7601	65.64	E Nicolaus High 2000 Debt	0	0	0	0
7602	65.65	Woodland Unified Debt Ser	0	0	0	0
7607	65.66	Sutter High 2008 Bond Deb	0	0	0	0
7651	65.67	YC#99-1 Series C Bonds Db	0	0	0	0
7652	65.68	YC 2004-1 Meas K Bonds Deb	0	0	0	0
7654	65.69	Franklin Elem 2006 DBT Ser	0	0	0	0
7655	65.70	Yuba Comm. College Distr DS-A	0	0	0	0
7656	65.71	Yuba Comm. College Distr DS-B	0	0	0	0
7657	65.72	Yuba Comm College Distrb	0	0	0	0
7661	65.73	LO#04-1 Series A Bonds Db	0	0	0	0
7663	65.74	East Nicolaus H 2014 Debt Svc	0	0	0	0
NVBH	65.75	North Valley Beh Health	0	0	0	0
Total Non County Agencies			4	1,613	138	1,751

Exhibit 3A.2 Cost Allocation, Sutter County Administrator's Office, Continued

Non County Agencies		Direct Identified Cost					Summary
Fund No.	Fund Name	Allocation Base (% Salary)	Direct Identified (\$)	Second Alloc (\$)	Less Direct Billing (\$)	Sub Total (\$)	Net Total Alloc
5100	65.01 Children/Family Comm.	0.00	0	0	0	0	3,354
5116	65.02 DNA ID Prop 69 State	0.00	0	0	0	0	0
5121	65.03 Redevelopment Prop Tax Tr	0.00	0	0	0	0	0
5125	65.04 ERAF 04/05	0.00	0	0	0	0	0
5128	65.05 Live Oak Redevelopment Agency	0.00	0	0	0	0	0
5193	65.06 Highland EST Improv Redemption	0.00	0	0	0	0	0
5203	65.07 Agency Collections Payable	0.00	0	0	0	0	0
5212	65.08 Local Transportation Tax	0.00	0	0	0	0	0
5215	65.09 Tax Collector's Trust	0.00	0	0	0	0	0
5218	65.10 Taxes	0.00	0	0	0	0	0
5219	65.11 In Lieu Tax Trust	0.00	0	0	0	0	0
5240	65.12 City of Live Oak	0.00	0	0	0	0	0
5241	65.13 City of Yuba City	0.00	0	0	0	0	0
5262	65.14 Sutter-Butte Flood Control	0.00	0	0	0	0	0
5263	65.15 Sac Area Flood Control	0.00	0	0	0	0	0
5265	65.16 FRAQMD	0.00	0	0	0	0	0
5267	65.17 Statewide Comm Infrastructure	0.00	0	0	0	0	0
5277	65.18 Narco	0.00	0	0	0	0	0
5280	65.19 Regional Waste Management	0.00	0	0	0	0	0
6401	65.20 Fairview Cemetery	0.00	0	0	0	0	0
6402	65.21 Live Oak Cemetery	0.00	0	0	0	0	0
6403	65.22 Meridian Cemetery Trust	0.00	0	0	0	0	0
6404	65.23 Nicolaus Cemetery	0.00	0	0	0	0	0
6405	65.24 Pleasant Grove Cemetery	0.00	0	0	0	0	0
6406	65.25 Sutter Cemetery	0.00	0	0	0	0	0
6415	65.26 Gilsizer County Drainage	0.00	0	0	0	0	0
6416	65.27 Live Oak Cemetery Specl Assess	0.00	0	0	0	0	0
6419	65.28 Meridian Fire District	0.00	0	0	0	0	0
6420	65.29 Sutter Basin Fire	0.00	0	0	0	0	0
6424	65.30 Levee Dist #1-Feather River	0.00	0	0	0	0	0
6426	65.31 Levee District #1	0.00	0	0	0	0	0
6427	65.32 Levee District #9	0.00	0	0	0	0	0
6428	65.33 Maintenance Area #3	0.00	0	0	0	0	0
6429	65.34 Maintenance Area #7 Zone 2	0.00	0	0	0	0	0
6430	65.35 Maintenance Area #7 Zone 3	0.00	0	0	0	0	0
6431	65.36 Maintenance Area #7 Zone 4	0.00	0	0	0	0	0
6434	65.37 Bear River Levee Maintenance	0.00	0	0	0	0	0
6435	65.38 Colusa Mosquito Abatement	0.00	0	0	0	0	0
6436	65.39 S-Y Mosquito & Vector Control	0.00	0	0	0	0	0
6437	65.40 Maintenance Area #16 Zone 1	0.00	0	0	0	0	0
6438	65.41 Maintenance Area #16 Zone 2	0.00	0	0	0	0	0
6439	65.42 Maintenance Area #16 Zone 3	0.00	0	0	0	0	0
6440	65.43 Maintenance Area #16 Zone 4	0.00	0	0	0	0	0
6449	65.44 Reclamation District #1000	0.00	0	0	0	0	0
6451	65.45 Reclamation District #70	0.00	0	0	0	0	0
6452	65.46 Reclamation District #777	0.00	0	0	0	0	0
6453	65.47 Reclamation District #817	0.00	0	0	0	0	0
6455	65.48 Reclamation District #1001	0.00	0	0	0	0	0
6458	65.49 Reclamation District #2054	0.00	0	0	0	0	0
6459	65.50 Reclamation District #2056	0.00	0	0	0	0	0
6460	65.51 Reclamation District #2103	0.00	0	0	0	0	0
6461	65.52 Reclamation District #1500	0.00	0	0	0	0	0
6462	65.53 Reclamation District #1660	0.00	0	0	0	0	0
6470	65.54 Sutter County Resource Conservtn	0.00	0	0	0	0	0
6471	65.55 LAFCO	0.02	2,672	1,223	204	3,691	3,691
6480	65.56 Butte Water District	0.00	0	0	0	0	0
6481	65.57 Feather Water District	0.00	0	0	0	0	0
6484	65.58 SCSD-90 Series A-Imprv Redemptn	0.00	0	0	0	0	0
6489	65.59 CA First Sutter	0.00	0	0	0	0	0
7561	65.60 Yuba City Unified CFD #1	0.00	0	0	0	0	0
7562	65.61 Woodland Unified	0.00	0	0	0	0	0
7565	65.62 Sutter Co Schools	0.00	0	0	0	0	0
7577	65.63 Yuba Community College	0.00	0	0	0	0	0
7601	65.64 E Nicolaus High 2000 Debt	0.00	0	0	0	0	0
7602	65.65 Woodland Unified Debt Ser	0.00	0	0	0	0	0
7607	65.66 Sutter High 2008 Bond Deb	0.00	0	0	0	0	0
7651	65.67 YC#99-1 Series C Bonds Db	0.00	0	0	0	0	0
7652	65.68 YC 2004-1 Meas K Bonds Deb	0.00	0	0	0	0	0
7654	65.69 Franklin Elem 2006 DBT Ser	0.00	0	0	0	0	0
7655	65.70 Yuba Comm. College Distr DS-A	0.00	0	0	0	0	0
7656	65.71 Yuba Comm. College Distr DS-B	0.00	0	0	0	0	0
7657	65.72 Yuba Comm College Distrb	0.00	0	0	0	0	0
7661	65.73 LO#04-1 Series A Bonds Db	0.00	0	0	0	0	0
7663	65.74 East Nicolaus H 2014 Debt Svc	0.00	0	0	0	0	0
NVBH	65.75 North Valley Beh Health	0.00	0	0	0	0	0
Total Non County Agencies		0.02	2,672	1,223	204	3,691	7,046

Exhibit 3B. Cost Allocation, Sutter County Auditor-Controller, Year Ended June 30, 2016

All Departments			Departmental Accounting				Payroll Accounting			
Dept. No.		Department Name	Alloc Base	First Alloc	Second Alloc	Sub Total	Alloc Base	First Alloc	Second Alloc	Sub Total
			(\$ Adj Exp)	(\$)	(\$)	(\$)	(# EES)	(\$)	(\$)	(\$)
1102	1.	County Administrator	994,716	5,776	N/A	5,776	6	3,636	N/A	3,636
1201	2.	Auditor-Controller	1,144,020	6,643	N/A	6,643	11	6,418	N/A	6,418
1202	3.	Treasurer-Tax Collector	644,615	3,743	N/A	3,743	7	4,084	N/A	4,084
1205	4.	General Services Department	750,889	4,360	N/A	4,360	8	4,578	N/A	4,578
1205-66	5.	Central Services	98,023	569	N/A	569	0	0	N/A	0
1301	6.	County Counsel	1,073,177	6,232	N/A	6,232	6	3,456	N/A	3,456
1401	7.	Human Resources	514,632	2,988	N/A	2,988	6	3,321	N/A	3,321
1700	8.	Building Maintenance	2,659,856	15,445	N/A	15,445	25	14,811	N/A	14,811
1101	9.	Board of Supervisors	317,957	1,846	95	1,941	5	2,917	144	3,061
1105	10.	Clerk of the Board	149,443	868	44	912	2	1,167	57	1,224
1203	11.	Assessor	1,599,795	9,290	476	9,766	18	10,592	521	11,113
1204	12.	Revenue Collection	186,712	1,084	56	1,140	2	1,167	57	1,224
1502	13.	Elections	678,469	3,940	202	4,142	7	3,793	187	3,979
1600	14.	Sheriff-Communications	2,003,454	11,634	597	12,230	22	12,949	637	13,586
1702	15.	Water/Wastewater Facilities	168,539	979	50	1,029	1	583	29	612
1920	16.	Engineering Services	766,977	4,454	228	4,682	6	3,501	172	3,673
1922	17.	Water Resources	156,126	907	46	953	3	1,548	76	1,625
2103	18.	Sheriff's Court Bailiffs	705,028	4,094	210	4,304	6	3,501	172	3,673
2106	19.	Public Defender	175,946	1,022	52	1,074	1	583	29	612
2112	20.	Consolidated Courts	48,985	284	15	299	0	0	0	0
2125	21.	District Attorney	0	0	0	0	0	0	0	0
2125-01	22.	DA-Criminal Division	2,066,343	11,999	615	12,614	21	12,074	594	12,667
2125-03	23.	DA-Victim/Witness Assistance	125,508	729	37	766	2	1,167	57	1,224
2125-05	24.	DA-Statutory Rape Vert Prosecute	0	0	0	0	0	0	0	0
2201	25.	Sheriff-Coroner	5,624,659	32,662	1,675	34,336	51	30,004	1,476	31,480
2205	26.	Sheriff-Boat Patrol	271,898	1,579	81	1,660	3	1,773	87	1,860
2208	27.	Sheriff-Live Oak Contract	1,244,050	7,224	370	7,594	7	4,084	201	4,285
2301	28.	Sheriff-County Jail	6,861,264	39,842	2,043	41,885	58	33,977	1,671	35,648
2302	29.	Anti-Drug Abuse Enforcement	0	0	0	0	0	0	0	0
2304	30.	Probation	4,787,484	27,800	1,426	29,226	44	25,785	1,268	27,054
2401	31.	Emergency Services	109,971	639	33	671	1	583	29	612
2402	32.	Fire Services Administration	128,778	748	38	786	0	90	4	94
2601	33.	Agricultural Commissioner	2,039,963	11,846	607	12,453	20	11,602	571	12,173
2706	34.	Recorder	376,827	2,188	112	2,300	6	3,568	176	3,744
2709	35.	Pub. Guardian/Conservator	235,829	1,369	70	1,440	3	1,930	95	2,025
2710	36.	County Clerk	243,306	1,413	72	1,485	0	0	0	0
2721	37.	Development Services	962,838	5,591	287	5,878	8	4,466	220	4,686
2724-24	38.	Planning & Building	536,179	3,114	160	3,273	4	2,603	128	2,731
2724-31	39.	Community Services Building Inspection	204,200	1,186	61	1,247	4	2,603	128	2,731
2724-32	40.	Code Enforcement Svcs	6,819	40	2	42	0	0	0	0
2725	41.	Environmental Health	645,488	3,748	192	3,940	6	3,344	164	3,508
2726	42.	Animal Control	346,905	2,014	103	2,118	3	1,750	86	1,837
2727	43.	CUPA	1,770	10	1	11	0	0	0	0
3100	44.	Road	2,600,880	15,103	774	15,877	21	11,984	589	12,573
3200	45.	County Airport	7,577	44	2	46	0	0	0	0
3300	46.	Transportation Development	0	0	0	0	0	0	0	0
4102-00	47.	Mental Health	338,707	1,967	101	2,068	0	0	0	0
4103-10	48.	Health	1,366,053	7,932	407	8,339	10	5,880	289	6,169
4104-00	49.	Mental Health Service Act	188,807	1,096	56	1,153	1	583	29	612
4120-00	50.	Human Services Admin	311,659	1,810	93	1,903	3	1,952	96	2,048
4580	51.	Fleet Management ISF	974,629	5,660	290	5,950	4	2,356	116	2,472
4581	52.	Information Technology ISF	2,897,209	16,824	863	17,686	16	9,134	449	9,583
4590	53.	Liability Insurance ISF	675,752	3,924	201	4,125	0	0	0	0
4591	54.	Workers' Comp. Ins. ISF	2,536,838	14,731	755	15,486	1	449	22	471
4595	55.	Employee Wellness Services	127,646	741	38	779	0	0	0	0
5000	56.	Trial Court Agency	0	0	0	0	0	0	0	0
5101-00	57.	Welfare	1,850,934	10,748	551	11,299	0	22	1	24
5200	58.	IHSS Public Authority	60,646	352	18	370	0	0	0	0
6201	59.	County Library	1,172,811	6,810	349	7,160	17	9,829	483	10,313
6301	60.	Bi-County Farm Advisor	167,333	972	50	1,022	2	1,167	57	1,224
7101	61.	Parks and Recreation	23,826	138	7	145	0	0	0	0
7201	62.	Community Memorial Museum	168,780	980	50	1,030	4	2,132	105	2,237
7203	63.	Vets Memorial Community Bldg	4,880	28	1	30	0	0	0	0
64.A		Other Departments-1	18,568,174	107,823	5,529	113,352	176	102,782	5,056	107,838
64.B		Other Departments-2	25,624,769	148,799	7,630	156,429	289	168,716	8,299	177,015
65.		Non County Agencies	5,380,708	31,245	1,602	32,847	28	16,315	803	17,118
		TOTAL (First Allocation Base)	106,706,053	619,626	N/A	649,053	955	557,314	N/A	582,745
		LESS: Service Dept., No. 1--8	7,879,928	45,758	N/A	45,758	69	40,305	N/A	40,305
		TOTAL (Second Allocation Base)	98,826,125	573,868	29,427	603,295	886	517,009	25,431	542,440

Exhibit 3B. Cost Allocation, Sutter County Auditor-Controller, Continued

All Departments			Claims Accounting				Direct Identified			Summary
Dept. No.	Department Name	Alloc Base (# WTS)	First Alloc (\$)	Second Alloc (\$)	Sub Total (\$)	Direct Identified (\$)	Second Alloc (\$)	Sub Total (\$)	Net Total Allocated (\$)	
1102	1. County Administrator	44	713	N/A	713	0	N/A	0	10,125	
1201	2. Auditor-Controller	93	1,504	N/A	1,504	0	N/A	0	14,565	
1202	3. Treasurer-Tax Collector	107	1,727	N/A	1,727	0	N/A	0	9,555	
1205	4. General Services Department	99	1,598	N/A	1,598	0	N/A	0	10,537	
1205-66	5. Central Services	113	1,813	N/A	1,813	0	N/A	0	2,382	
1301	6. County Counsel	129	2,080	N/A	2,080	0	N/A	0	11,767	
1401	7. Human Resources	152	2,440	N/A	2,440	0	N/A	0	8,750	
1700	8. Building Maintenance	1,107	17,813	N/A	17,813	0	N/A	0	48,070	
1101	9. Board of Supervisors	67	1,083	54	1,136	0	0	0	6,138	
1105	10. Clerk of the Board	36	584	29	613	0	0	0	2,750	
1203	11. Assessor	69	1,117	55	1,173	0	0	0	22,052	
1204	12. Revenue Collection	488	7,854	390	8,244	0	0	0	10,608	
1502	13. Elections	68	1,100	55	1,155	0	0	0	9,275	
1600	14. Sheriff-Communications	103	1,650	82	1,732	0	0	0	27,548	
1702	15. Water/Wastewater Facilities	93	1,495	74	1,569	0	0	0	3,210	
1920	16. Engineering Services	53	851	42	893	28	2	30	9,279	
1922	17. Water Resources	17	266	13	280	28	2	30	2,888	
2103	18. Sheriff's Court Bailiffs	8	129	6	135	0	0	0	8,112	
2106	19. Public Defender	146	2,354	117	2,471	0	0	0	4,158	
2112	20. Consolidated Courts	77	1,237	61	1,299	0	0	0	1,598	
2125	21. District Attorney	0	0	0	0	0	0	0	0	
2125-01	22. DA-Criminal Division	145	2,329	116	2,444	0	0	0	27,726	
2125-03	23. DA-Victim/Witness Assistance	20	318	16	334	0	0	0	2,324	
2125-05	24. DA-Statutory Rape Vert Prosecute	0	0	0	0	0	0	0	0	
2201	25. Sheriff-Coroner	482	7,751	385	8,136	0	0	0	73,952	
2205	26. Sheriff-Boat Patrol	42	679	34	713	0	0	0	4,232	
2208	27. Sheriff-Live Oak Contract	35	559	28	586	0	0	0	12,466	
2301	28. Sheriff-County Jail	550	8,851	439	9,290	0	0	0	86,823	
2302	29. Anti-Drug Abuse Enforcement	0	0	0	0	0	0	0	0	
2304	30. Probation	478	7,699	382	8,082	0	0	0	64,361	
2401	31. Emergency Services	26	412	20	433	0	0	0	1,716	
2402	32. Fire Services Administration	31	507	25	532	0	0	0	1,412	
2601	33. Agricultural Commissioner	138	2,217	110	2,327	0	0	0	26,953	
2706	34. Recorder	68	1,100	55	1,155	0	0	0	7,199	
2709	35. Pub. Guardian/Conservator	50	799	40	839	0	0	0	4,303	
2710	36. County Clerk	39	634	31	666	0	0	0	2,151	
2721	37. Development Services	46	733	36	769	28	2	30	11,363	
2724-24	38. Planning & Building	87	1,408	70	1,478	59	4	63	7,545	
2724-31	39. Community Services Building Inspector	102	1,637	81	1,718	0	0	0	5,696	
2724-32	40. Code Enforcement Svcs	62	1,001	50	1,051	0	0	0	1,093	
2725	41. Environmental Health	36	576	29	604	29	2	31	8,084	
2726	42. Animal Control	3	52	3	54	0	0	0	4,008	
2727	43. CUPA	9	146	7	153	0	0	0	164	
3100	44. Road	556	8,945	444	9,389	87	6	93	37,933	
3200	45. County Airport	3	52	3	54	0	0	0	100	
3300	46. Transportation Development	3	43	2	45	0	0	0	45	
4102-00	47. Mental Health	115	1,848	92	1,939	0	0	0	4,007	
4103-10	48. Health	168	2,698	134	2,832	0	0	0	17,340	
4104-00	49. Mental Health Service Act	175	2,810	139	2,949	0	0	0	4,714	
4120-00	50. Human Services Admin	21	335	17	352	610	43	653	4,956	
4580	51. Fleet Management ISF	1,004	16,155	802	16,957	0	0	0	25,379	
4581	52. Information Technology ISF	216	3,480	173	3,653	0	0	0	30,922	
4590	53. Liability Insurance ISF	1	17	1	18	0	0	0	4,143	
4591	54. Workers' Comp. Ins. ISF	34	541	27	568	0	0	0	16,526	
4595	55. Employee Wellness Services	82	1,323	66	1,389	0	0	0	2,168	
5000	56. Trial Court Agency	0	0	0	0	34,974	2,449	37,423	37,423	
5101-00	57. Welfare	2,371	38,170	1,894	40,065	0	0	0	51,388	
5200	58. IHSS Public Authority	44	705	35	740	0	0	0	1,110	
6201	59. County Library	222	3,575	177	3,752	0	0	0	21,225	
6301	60. Bi-County Farm Advisor	71	1,143	57	1,200	0	0	0	3,445	
7101	61. Parks and Recreation	74	1,194	59	1,254	0	0	0	1,399	
7201	62. Community Memorial Museum	23	370	18	388	0	0	0	3,655	
7203	63. Vets Memorial Community Bldg	28	447	22	469	0	0	0	499	
	64. Other Departments	3,884	62,514	3,103	65,617	7,021	492	7,513	294,320	
64.B	Other Departments-2	3,194	51,412	2,552	53,964	131	9	140	387,548	
65.	Non County Agencies	2,233	35,936	1,784	37,720	3,763	264	4,026	91,711	
	TOTAL (First Allocation Base)	20,038	322,531	N/A	337,065	46,759	N/A	50,034	1,618,897	
	LESS: Service Dept., No. 1-8	1,844	29,689	N/A	29,689	0	N/A	0	115,752	
	TOTAL (Second Allocation Base)	18,194	292,842	14,534	307,376	46,759	3,275	50,034	1,503,146	

Exhibit 3B.1 Cost Allocation, Sutter County Auditor-Controller, Year Ended June 30, 2016

Other Departments-1			Departmental Accounting				Payroll Accounting			
			Alloc Base (\$ Adj Exp)	First Alloc (\$)	Second Alloc (\$)	Sub Total (\$)	Alloc Base (# EES)	First Alloc (\$)	Second Alloc (\$)	Sub Total (\$)
0112	64.01	Child Supp Serv Reimb/Adjustment	2,643,419	15,350	787	16,137	29	16,966	835	17,800
0140	64.02	County Local Revenue Fund	0	0	0	0	0	0	0	0
0177	64.03	CCPIF SB 678	0	0	0	0	0	0	0	0
0184	64.04	Sheriff Inmate Welfare	335,843	1,950	100	2,050	2	1,167	57	1,224
0241	64.05	Public Safety Realignment 2011	0	0	0	0	0	0	0	0
0252	64.06	Emergency Medical Service	86,701	503	26	529	0	0	0	0
0253	64.07	RLF CDBG Housing Rehabilitation	0	0	0	0	0	0	0	0
0279	64.08	Criminal Lab Analysis Fee	0	0	0	0	0	0	0	0
0284	64.09	CDBG Housing Rehab 04-STB	0	0	0	0	0	0	0	0
0289	64.10	EDBG PI Fund	11,576	67	3	71	0	0	0	0
0301	64.11	County Service Area G	0	0	0	0	0	0	0	0
0305	64.12	County Service Area F	1,942,586	11,280	578	11,859	16	9,403	463	9,866
0309	64.13	County Service Area C	47,037	273	14	287	0	0	0	0
0311	64.14	County Service Area D	86,504	502	26	528	0	0	0	0
0320	64.15	Sutter County Water Agency	0	0	0	0	0	0	0	0
0321	64.16	Lo Canal Operations & Maintenance	136	1	0	1	0	0	0	0
0326	64.17	County Water Zone #4	0	0	0	0	0	0	0	0
0327	64.18	County Water Zone #5	0	0	0	0	0	0	0	0
0329	64.19	County Water Zone #7	0	0	0	0	0	0	0	0
0330	64.20	County Water Zone #8	0	0	0	0	0	0	0	0
0340	64.21	Co Consolid St Lighting District	39,265	228	12	240	0	0	0	0
0390	64.22	El Cerrito Drain District	0	0	0	0	0	0	0	0
0395	64.23	Rio Ramaza Comm. Serv District	7,306	42	2	45	0	0	0	0
1103	64.24	Non-Departmental Expense	100,495	584	30	613	0	0	0	0
1209	64.25	General Revenues	0	0	0	0	0	0	0	0
1801	64.26	Plant Acquisition	78,408	455	23	479	0	0	0	0
1911	64.27	General Insurance & Bonds	100,434	583	30	613	0	0	0	0
1923	64.28	Flood Control	407,204	2,365	121	2,486	0	0	0	0
2104	64.29	Grand Jury	40,786	237	12	249	0	0	0	0
2109	64.30	Trial Court Funding	0	0	0	0	0	0	0	0
2125-04	64.31	DA-Spousal Abuser Prosecute	0	0	0	0	0	0	0	0
2125-08	64.32	DA-Criminal Investigation	598,819	3,477	178	3,656	0	0	0	0
2125-09	64.33	DA-Welfare Investigation	153,119	889	46	935	0	0	0	0
2125-72	64.34	Local Community Correction Acc	166,919	969	50	1,019	1	426	21	447
2202	64.35	Net 5-Sheriff	66,750	388	20	407	1	583	29	612
2303	64.36	Delinquency Prevention Commiss'n	93	1	0	1	0	0	0	0
2309	64.37	Bi-County Juvenile Hall	0	0	0	0	0	0	0	0
2703	64.38	Fish & Game Propagation	4,309	25	1	26	0	0	0	0
2711	64.39	Domestic Violence Centers	0	0	0	0	0	0	0	0
3000	64.41	Urban Area Resident St Lighting	12,864	75	4	79	0	0	0	0
4102-01	64.42	Mental Health-Admin Support	2,585,401	15,013	770	15,783	29	17,100	841	17,942
4102-02	64.43	Mental Health-Homeless Mgt	7,646	44	2	47	0	0	0	0
4102-03	64.44	Mental Health-Crisis Clinic	1,172,033	6,806	349	7,155	16	9,246	455	9,701
4102-04	64.45	Mental Health-Community Services	8	0	0	0	0	0	0	0
4102-07	64.46	Mental Health-Inpatient	3,254,929	18,901	969	19,870	50	28,905	1,422	30,327
4102-08	64.47	Mental Health-Managed Care	20,041	116	6	122	0	0	0	0
4102-09	64.48	Mental Health-IMD/SNF Facilities	0	0	0	0	0	0	0	0
4102-10	64.49	Mental Health-Non IMD	0	0	0	0	0	0	0	0
4102-12	64.50	Mental Health-Day Treatment/Adult	3,892	23	1	24	0	0	0	0
4102-13	64.51	Mental Health-Juvenile Hall/Jail	82,440	479	25	503	0	0	0	0
4102-14	64.52	Mental Health-Homeless Mentally Ill	0	0	0	0	0	0	0	0
4102-15	64.53	Mental Health-Conditional Release Prgr	123,548	717	37	754	1	583	29	612
4102-16	64.54	Mental Health-Outpatient/Adult	1,896,548	11,013	565	11,578	13	7,361	362	7,723
4102-17	64.55	Mental Health-Outpatient/Child	1,175,255	6,825	350	7,174	7	4,286	211	4,497
4102-19	64.56	Mental Health-Children's IEP Svcs	192	1	0	1	0	0	0	0
4102-20	64.57	Mental Health-Advocacy	192	1	0	1	0	0	0	0
4102-22	64.58	Mental Health-Camp Singer	134,230	779	40	819	1	583	29	612
4102-25	64.59	Mental Health-Systems of Care Children	78	0	0	0	0	0	0	0
4102-26	64.60	Mental Health-Sutter County BF	227,662	1,322	68	1,390	2	1,167	57	1,224
4102-28	64.61	Mental Health-Sutter CW MH	79,482	462	24	486	0	0	0	0
4102-29	64.62	Mental Health-Yuba County BF	123,113	715	37	752	2	1,167	57	1,224
4102-31	64.63	Mental Health-CSS/Admin Sup	36,456	212	11	223	0	0	0	0
4102-32	64.64	Mental Health-CSOC Adult Prgm	0	0	0	0	0	0	0	0
4102-34	64.65	Mental Health-Victor Community	0	0	0	0	0	0	0	0
4102-35	64.66	Mental Health-CSS/Direct/Case Svcs	90,533	526	27	553	1	808	40	848
4102-37	64.67	Mental Health-OTP(SACPA)	1	0	0	0	0	0	0	0
4102-41	64.68	Mental Health-Alcohol Admin	57,894	336	17	353	0	0	0	0
4102-42	64.69	Mental Health-Prevention	74,052	430	22	452	1	359	18	377
4102-44	64.70	Mental Health-Safe & Drug Free Schls	0	0	0	0	0	0	0	0
4102-48	64.71	Mental Health-Sutter Co CW D/A	80,335	466	24	490	1	583	29	612
4102-49	64.72	Mental Health-Yuba County CW D/A	290	2	0	2	0	0	0	0
4102-50	64.73	Mental Health-Drug Outpatient	401,831	2,333	120	2,453	4	2,087	103	2,190
4102-51	64.74	Mental Health-OFC	1,213	7	0	7	0	0	0	0
4102-52	64.75	Mental Health-Drug/Outreach	428	2	0	3	0	0	0	0
4102-53	64.76	Mental Health-Drug & Alcohol Juv	7,882	46	2	48	0	0	0	0
Total Other Departments-1			18,568,174	107,823	5,529	113,352	176	102,782	5,056	107,838

Exhibit 3B.1 Cost Allocation, Sutter County Auditor-Controller, Year Ended June 30, 2016

Other Departments-2			Departmental Accounting				Payroll Accounting			
			Alloc Base (\$ Adj)	First Alloc (\$ Exp)	Second Alloc (\$)	Sub Total (\$)	Alloc Base (# EES)	First Alloc (\$)	Second Alloc (\$)	Sub Total (\$)
Dept. No.		Department Name								
4102-54	64.77	Mental Health-First Steps	488,625	2,837	145	2,983	5	3,164	156	3,320
4102-58	64.78	Mental Health-Drug Court SC	111,930	650	33	683	1	583	29	612
4102-59	64.79	Mental Health-Yuba County	7,178	42	2	44	0	0	0	0
4102-65	64.80	Mental Health-UR/QI Programs	428,763	2,490	128	2,617	4	2,334	115	2,449
4102-68	64.81	Mental Health-Drug Medi-Cal	0	0	0	0	0	0	0	0
4102-72	64.82	Mental Health-Local Comm Corr	281,099	1,632	84	1,716	3	1,997	98	2,096
4102-80	64.83	Mental Health-SB678	69,270	402	21	423	1	583	29	612
4102-81	64.84	Mental Health-Juvenile Probation	60,369	351	18	369	1	516	25	542
4102-82	64.85	Mental Health-Forensic	55,324	321	16	338	0	0	0	0
4103-12	64.86	Health-Children & Family	103,476	601	31	632	1	583	29	612
4103-15	64.87	Health-Vital Statistics	33,003	192	10	201	0	0	0	0
4103-20	64.88	Health-CCS	345,119	2,004	103	2,107	3	1,908	94	2,001
4103-21	64.89	Health-WIC Farmer's Market	173	1	0	1	0	0	0	0
4103-26	64.90	Health-MCH	110,401	641	33	674	0	22	1	24
4103-29	64.91	Health-Foster Care	56,210	326	17	343	1	696	34	730
4103-30	64.92	Health-Nursing Admin	147,117	854	44	898	1	583	29	612
4103-31	64.93	Health-CHDP	233,024	1,353	69	1,423	3	1,795	88	1,884
4103-33	64.94	Health-CMSP Local Health Conn	0	0	0	0	0	0	0	0
4103-35	64.95	Health-Field Nursing	1,994	12	1	12	0	0	0	0
4103-36	64.96	Health-Bioterrorism	123,066	715	37	751	1	583	29	612
4103-37	64.97	Health-Pandemic Flu Preparedness	49,400	287	15	302	0	0	0	0
4103-38	64.98	Health-Acute Communicable Dis	328,246	1,906	98	2,004	4	2,603	128	2,731
4103-39	64.99	Health-Immunization Grant	30,749	179	9	188	0	22	1	24
4103-40	64.100	Health-WIC Nutrition	809,277	4,699	241	4,940	11	6,373	313	6,687
4103-43	64.101	Health-Homeland Security Grant	6,580	38	2	40	0	0	0	0
4103-45	64.102	Health-WIC Breast Feeding P	69,503	404	21	424	0	0	0	0
4103-50	64.103	Health-Laboratory	74,487	433	22	455	3	1,571	77	1,648
4103-51	64.104	Health-AIDS Surveillance	3,963	23	1	24	0	0	0	0
4103-53	64.105	Health-Tuberculosis	31,186	181	9	190	0	0	0	0
4103-54	64.106	Health-Chlamydia	316	2	0	2	0	0	0	0
4103-55	64.107	Health-Lead Poisoning	22,421	130	7	137	0	0	0	0
4103-56	64.108	Health-St Tuberculosis Grant	20,358	118	6	124	0	0	0	0
4103-57	64.109	Health-St. Medi-Cal Outreach	33,412	194	10	204	1	583	29	612
4103-60	64.110	Health-Health Education	88,841	516	26	542	2	987	49	1,036
4103-62	64.111	Health-Non-Hlth Dept Immunization	0	0	0	0	0	0	0	0
4103-65	64.112	Health-Community Chronic Disease	22,146	129	7	135	0	0	0	0
4103-66	64.113	Health-Supp Nutritional Asst Prog Ed	334,253	1,941	100	2,040	4	2,065	102	2,166
4103-67	64.114	Health-Supp Nutr Asst Prgm ED-CWD	61,250	356	18	374	1	583	29	612
4103-68	64.115	Health-Ebola Supplemental	42,888	249	13	262	0	0	0	0
4103-78	64.116	Health-Injury Prevention	14,874	86	4	91	0	0	0	0
4103-81	64.117	Health-Public Health Clinic	143,550	834	43	876	2	1,167	57	1,224
4103-82	64.118	Health-Contract Services	6,290	37	2	38	0	0	0	0
4103-99	64.119	Health-Tobacco Control	114,557	665	34	699	1	583	29	612
4104-01	64.120	MHSA-Children's Sed Full Svc Part	285,062	1,655	85	1,740	3	1,773	87	1,860
4104-02	64.121	MHSA-Urgent Services	135,827	789	40	829	2	1,010	50	1,060
4104-03	64.122	MHSA-Transition Age Youth FSP	507,018	2,944	151	3,095	5	2,626	129	2,755
4104-04	64.123	MHSA-Adult and Older Adult FSP	308,525	1,792	92	1,883	2	1,122	55	1,177
4104-05	64.124	MHSA-Older Adult Mobile Outreach	88,399	513	26	540	1	583	29	612
4104-06	64.125	MHSA-Ethnic Outreach Services	582,788	3,384	174	3,558	5	2,738	135	2,873
4104-07	64.126	MHSA-Housing Program	0	0	0	0	0	0	0	0
4104-08	64.127	MHSA-Wellness & Recover Adult	815,489	4,735	243	4,978	7	3,882	191	4,073
4104-09	64.128	MHSA-Adult Urgent Services	781,508	4,538	233	4,771	5	2,917	144	3,061
4104-10	64.129	MHSA-Therapeutic Services	883,419	5,130	263	5,393	9	5,319	262	5,580
4104-12	64.130	MHSA-Community Prev Team	580,379	3,370	173	3,543	3	1,706	84	1,789
4104-14	64.131	MHSA-MHSA IT Proj	16,668	97	5	102	0	0	0	0
4104-15	64.132	MHSA-Work Educ & Training	33,746	196	10	206	0	0	0	0
4104-16	64.133	MHSA-Innovation	266,754	1,549	79	1,628	3	1,750	86	1,837
4104-17	64.134	MHSA-Administrative	123,797	719	37	756	1	516	25	542
4120-93	64.135	Human Services-Security & Compliance	337	2	0	2	0	0	0	0
4134-00	64.136	Jail Medical	1,436,207	8,340	428	8,767	15	8,909	438	9,348
4134-72	64.137	Jail Medical-LCC	206,512	1,199	61	1,261	2	1,100	54	1,154
4400	64.138	Sutter Co Waterworks District #1	39,014	227	12	238	0	0	0	0
4934	64.139	Public Admin Escheatment	0	0	0	0	0	0	0	0
5101-05	64.140	Welfare-Social Workers Empy	1,203,801	6,990	358	7,349	25	14,407	709	15,116
5101-10	64.141	Welfare-Admin Support	2,302,657	13,371	686	14,057	21	12,500	615	13,115
5101-15	64.142	Welfare-Non-Welfare Admin Svcs	176,669	1,026	53	1,078	2	1,167	57	1,224
5101-20	64.143	Welfare-Social Services	2,547,894	14,795	759	15,554	24	14,138	695	14,834
5101-30	64.144	Welfare-Eligibility & Nonservices	6,204,125	36,026	1,847	37,874	78	45,354	2,231	47,585
5101-35	64.145	Welfare-Welfare Fraud	60,240	350	18	368	0	247	12	259
5101-40	64.146	Welfare-Clerical Support	1,034,107	6,005	308	6,313	22	13,061	642	13,703
5206	64.147	TANF-Foster Care	0	0	0	0	0	0	0	0
5211	64.148	Delinquent Tax Sales Trust Fund	0	0	0	0	0	0	0	0
5301	64.149	General Relief	0	0	0	0	0	0	0	0
5601	64.150	Veterans Service Officer	0	0	0	0	0	0	0	0
6201-35	64.151	Library-Literacy Prg	37,007	215	11	226	0	0	0	0
7202	64.152	Subsidy Requests Organizations	0	0	0	0	0	0	0	0
7204	64.153	Ettl Hall	2,132	12	1	13	0	0	0	0
Total Other Departments-2			25,624,769	148,799	7,630	156,429	289	168,716	8,299	177,015

Exhibit 3B.1 Cost Allocation, Sutter County Auditor-Controller, Continued

Other Departments-1			Claims Accounting				Direct Identified			Summary
			Alloc Base (# WTS)	First Alloc (\$)	Second Alloc (\$)	Sub Total (\$)	Direct Identified (\$)	Second Alloc (\$)	Sub Total (\$)	Net Total Allocated (\$)
0112	64.01	Child Supp Serv Reimb/Adjustment	191	3,076	153	3,229	0	0	0	37,166
0140	64.02	County Local Revenue Fund	15	241	12	253	0	0	0	253
0177	64.03	CCPIF SB 678	0	0	0	0	0	0	0	0
0184	64.04	Sheriff Inmate Welfare	118	1,899	94	1,993	0	0	0	5,268
0241	64.05	Public Safety Realignment 2011	1	9	0	9	0	0	0	9
0252	64.06	Emergency Medical Service	6	103	5	108	0	0	0	638
0253	64.07	RLF CDBG Housing Rehabilitation	0	0	0	0	0	0	0	0
0279	64.08	Criminal Lab Analysis Fee	0	0	0	0	0	0	0	0
0284	64.09	CDBG Housing Rehab 04-STB	0	0	0	0	0	0	0	0
0289	64.10	EDBG PI Fund	2	34	2	36	1,918	134	2,053	2,159
0301	64.11	County Service Area G	2	34	2	36	53	4	56	92
0305	64.12	County Service Area F	667	10,733	533	11,265	183	13	196	33,186
0309	64.13	County Service Area C	96	1,538	76	1,614	74	5	80	1,981
0311	64.14	County Service Area D	116	1,873	93	1,966	65	5	70	2,564
0320	64.15	Sutter County Water Agency	7	112	6	117	174	12	186	304
0321	64.16	Lo Canal Operations & Maintenance	1	9	0	9	0	0	0	10
0326	64.17	County Water Zone #4	0	0	0	0	0	0	0	0
0327	64.18	County Water Zone #5	0	0	0	0	0	0	0	0
0329	64.19	County Water Zone #7	0	0	0	0	0	0	0	0
0330	64.20	County Water Zone #8	0	0	0	0	0	0	0	0
0340	64.21	Co Consolid St Lighting District	7	112	6	117	74	5	80	437
0390	64.22	El Cerrito Drain District	0	0	0	0	0	0	0	0
0395	64.23	Rio Ramaza Comm. Serv District	8	129	6	135	109	8	116	296
1103	64.24	Non-Departmental Expense	176	2,836	141	2,976	1,962	137	2,099	5,689
1209	64.25	General Revenues	1	9	0	9	0	0	0	9
1801	64.26	Plant Acquisition	36	584	29	613	0	0	0	1,092
1911	64.27	General Insurance & Bonds	1	17	1	18	0	0	0	631
1923	64.28	Flood Control	13	206	10	216	0	0	0	2,702
2104	64.29	Grand Jury	34	550	27	577	0	0	0	826
2109	64.30	Trial Court Funding	4	69	3	72	0	0	0	72
2125-04	64.31	DA-Spousal Abuser Prosecute	0	0	0	0	0	0	0	0
2125-08	64.32	DA-Criminal Investigation	43	687	34	722	0	0	0	4,377
2125-09	64.33	DA-Welfare Investigation	5	77	4	81	0	0	0	1,016
2125-72	64.34	Local Community Correction Acc	0	0	0	0	0	0	0	1,466
2202	64.35	Net 5-Sheriff	1	9	0	9	2,365	166	2,530	3,559
2303	64.36	Delinquency Prevention Commiss'n	1	17	1	18	0	0	0	19
2309	64.37	Bi-County Juvenile Hall	5	86	4	90	0	0	0	90
2703	64.38	Fish & Game Propagation	13	215	11	225	0	0	0	252
2711	64.39	Domestic Violence Centers	2	26	1	27	0	0	0	27
3000	64.41	Urban Area Resident St Lighting	7	120	6	126	44	3	47	251
4102-01	64.42	Mental Health-Admin Support	336	5,405	268	5,673	0	0	0	39,398
4102-02	64.43	Mental Health-Homeless Mgt	2	26	1	27	0	0	0	74
4102-03	64.44	Mental Health-Crisis Clinic	179	2,887	143	3,031	0	0	0	19,886
4102-04	64.45	Mental Health-Community Services	0	0	0	0	0	0	0	0
4102-07	64.46	Mental Health-Inpatient	389	6,256	310	6,566	0	0	0	56,763
4102-08	64.47	Mental Health-Managed Care	111	1,787	89	1,876	0	0	0	1,998
4102-09	64.48	Mental Health-IMD/SNF Facilities	16	258	13	271	0	0	0	271
4102-10	64.49	Mental Health-Non IMD	2	34	2	36	0	0	0	36
4102-12	64.50	Mental Health-Day Treatment/Adult	4	60	3	63	0	0	0	87
4102-13	64.51	Mental Health-Juvenile Hall/Jail	2	26	1	27	0	0	0	530
4102-14	64.52	Mental Health-Homeless Mentally Ill	3	43	2	45	0	0	0	45
4102-15	64.53	Mental Health-Conditional Release Prgrn	166	2,672	133	2,805	0	0	0	4,171
4102-16	64.54	Mental Health-Outpatient/Adult	343	5,525	274	5,800	0	0	0	25,100
4102-17	64.55	Mental Health-Outpatient/Child	302	4,855	241	5,096	0	0	0	16,768
4102-19	64.56	Mental Health-Children's IEP Svcs	0	0	0	0	0	0	0	1
4102-20	64.57	Mental Health-Advocacy	16	258	13	271	0	0	0	272
4102-22	64.58	Mental Health-Camp Singer	10	163	8	171	0	0	0	1,603
4102-25	64.59	Mental Health-Systems of Care Children	1	9	0	9	0	0	0	9
4102-26	64.60	Mental Health-Sutter County BF	7	112	6	117	0	0	0	2,731
4102-28	64.61	Mental Health-Sutter CW MH	0	0	0	0	0	0	0	485
4102-29	64.62	Mental Health-Yuba County BF	11	180	9	189	0	0	0	2,165
4102-31	64.63	Mental Health-CSS/Admin Sup	0	0	0	0	0	0	0	223
4102-32	64.64	Mental Health-CSOC Adult Prgrm	13	215	11	225	0	0	0	225
4102-34	64.65	Mental Health-Victor Community	11	180	9	189	0	0	0	189
4102-35	64.66	Mental Health-CSS/Direct/Case Svcs	128	2,054	102	2,156	0	0	0	3,556
4102-37	64.67	Mental Health-OTP(SACPA)	1	9	0	9	0	0	0	9
4102-41	64.68	Mental Health-Alcohol Admin	1	17	1	18	0	0	0	371
4102-42	64.69	Mental Health-Prevention	41	653	32	685	0	0	0	1,514
4102-44	64.70	Mental Health-Safe & Drug Free Schls	0	0	0	0	0	0	0	0
4102-48	64.71	Mental Health-Sutter Co CW D/A	4	69	3	72	0	0	0	1,175
4102-49	64.72	Mental Health-Yuba County CW D/A	4	69	3	72	0	0	0	74
4102-50	64.73	Mental Health-Drug Outpatient	202	3,257	162	3,418	0	0	0	8,061
4102-51	64.74	Mental Health-OFC	0	0	0	0	0	0	0	7
4102-52	64.75	Mental Health-Drug/Outreach	1	9	0	9	0	0	0	12
4102-53	64.76	Mental Health-Drug & Alcohol Juv	1	17	1	18	0	0	0	66
Total Other Departments-1			3,884	62,514	3,103	65,617	7,021	492	7,513	294,320

Exhibit 3B.1 Cost Allocation, Sutter County Auditor-Controller, Continued

Other Departments-2			Claims Accounting				Direct Identified			Summary
			Alloc Base (# WTS)	First Alloc (\$)	Second Alloc (\$)	Sub Total (\$)	Direct Identified (\$)	Second Alloc (\$)	Sub Total (\$)	Net Total Allocated (\$)
4102-54	64.77	Mental Health-First Steps	89	1,435	71	1,506	0	0	0	7,809
4102-58	64.78	Mental Health-Drug Court SC	31	498	25	523	0	0	0	1,819
4102-59	64.79	Mental Health-Yuba County	12	198	10	207	0	0	0	251
4102-65	64.80	Mental Health-UR/QI Programs	160	2,578	128	2,706	0	0	0	7,772
4102-68	64.81	Mental Health-Drug Medi-Cal	7	112	6	117	0	0	0	117
4102-72	64.82	Mental Health-Local Comm Corr	12	189	9	198	0	0	0	4,010
4102-80	64.83	Mental Health-SB678	6	95	5	99	0	0	0	1,134
4102-81	64.84	Mental Health-Juvenile Probation	0	0	0	0	0	0	0	910
4102-82	64.85	Mental Health-Forensic	5	77	4	81	0	0	0	419
4103-12	64.86	Health-Children & Family	11	180	9	189	0	0	0	1,433
4103-15	64.87	Health-Vital Statistics	9	137	7	144	0	0	0	346
4103-20	64.88	Health-CCS	38	619	31	649	0	0	0	4,758
4103-21	64.89	Health-WIC Farmer's Market	0	0	0	0	0	0	0	1
4103-26	64.90	Health-MCH	13	206	10	216	0	0	0	914
4103-29	64.91	Health-Foster Care	7	120	6	126	0	0	0	1,199
4103-30	64.92	Health-Nursing Admin	17	275	14	289	0	0	0	1,799
4103-31	64.93	Health-CHDP	19	301	15	316	0	0	0	3,622
4103-33	64.94	Health-CMSP Local Health Conn	0	0	0	0	0	0	0	0
4103-35	64.95	Health-Field Nursing	7	112	6	117	0	0	0	129
4103-36	64.96	Health-Bioterrorism	30	481	24	505	0	0	0	1,869
4103-37	64.97	Health-Pandemic Flu Preparedness	5	77	4	81	0	0	0	383
4103-38	64.98	Health-Acute Communicable Dis	18	292	15	307	0	0	0	5,042
4103-39	64.99	Health-Immunization Grant	6	95	5	99	0	0	0	310
4103-40	64.100	Health-WIC Nutrition	64	1,031	51	1,082	0	0	0	12,710
4103-43	64.101	Health-Homeland Security Grant	4	69	3	72	0	0	0	112
4103-45	64.102	Health-WIC Breast Feeding P	7	120	6	126	0	0	0	551
4103-50	64.103	Health-Laboratory	56	902	45	947	0	0	0	3,050
4103-51	64.104	Health-AIDS Surveillance	0	0	0	0	0	0	0	24
4103-53	64.105	Health-Tuberculosis	7	112	6	117	0	0	0	308
4103-54	64.106	Health-Chlamydia	0	0	0	0	0	0	0	2
4103-55	64.107	Health-Lead Poisoning	3	52	3	54	0	0	0	191
4103-56	64.108	Health-St Tuberculosis Grant	10	163	8	171	0	0	0	296
4103-57	64.109	Health-St. Medi-Cal Outreach	12	189	9	198	0	0	0	1,015
4103-60	64.110	Health-Health Education	17	266	13	280	0	0	0	1,858
4103-62	64.111	Health-Non-Hlth Dept Immunization	2	26	1	27	0	0	0	27
4103-65	64.112	Health-Community Chronic Disease	1	9	0	9	0	0	0	144
4103-66	64.113	Health-Supp Nutritional Asst Prog Ed	54	868	43	911	0	0	0	5,118
4103-67	64.114	Health-Supp Nutr Asst Prgm ED-CWD	20	327	16	343	0	0	0	1,329
4103-68	64.115	Health-Ebola Supplemental	3	43	2	45	0	0	0	307
4103-78	64.116	Health-Injury Prevention	7	112	6	117	0	0	0	208
4103-81	64.117	Health-Public Health Clinic	30	481	24	505	0	0	0	2,606
4103-82	64.118	Health-Contract Services	0	0	0	0	0	0	0	38
4103-99	64.119	Health-Tobacco Control	36	584	29	613	0	0	0	1,925
4104-01	64.120	MHSA-Children's Sed Full Svc Part	182	2,922	145	3,067	0	0	0	6,667
4104-02	64.121	MHSA-Urgent Services	128	2,062	102	2,165	0	0	0	4,053
4104-03	64.122	MHSA-Transition Age Youth FSP	275	4,425	220	4,645	0	0	0	10,495
4104-04	64.123	MHSA-Adult and Older Adult FSP	161	2,595	129	2,724	0	0	0	5,785
4104-05	64.124	MHSA-Older Adult Mobile Outreach	137	2,200	109	2,309	0	0	0	3,461
4104-06	64.125	MHSA-Ethnic Outreach Services	245	3,936	195	4,131	0	0	0	10,561
4104-07	64.126	MHSA-Housing Program	0	0	0	0	0	0	0	0
4104-08	64.127	MHSA-Wellness & Recover Adult	231	3,721	185	3,905	0	0	0	12,957
4104-09	64.128	MHSA-Adult Urgent Services	19	309	15	325	0	0	0	8,156
4104-10	64.129	MHSA-Therapeutic Services	167	2,681	133	2,814	0	0	0	13,787
4104-12	64.130	MHSA-Community Prev Team	280	4,503	223	4,726	0	0	0	10,059
4104-14	64.131	MHSA-MHSA IT Proj	21	344	17	361	0	0	0	463
4104-15	64.132	MHSA-Work Educ & Training	21	344	17	361	0	0	0	567
4104-16	64.133	MHSA-Innovation	1	9	0	9	0	0	0	3,474
4104-17	64.134	MHSA-Administrative	1	9	0	9	0	0	0	1,306
4120-93	64.135	Human Services-Security & Compliance	7	112	6	117	0	0	0	119
4134-00	64.136	Jail Medical	271	4,365	217	4,582	0	0	0	22,697
4134-72	64.137	Jail Medical-LCC	52	834	41	875	0	0	0	3,289
4400	64.138	Sutter Co Waterworks District #1	52	842	42	884	131	9	140	1,262
4934	64.139	Public Admin Escheatment	0	0	0	0	0	0	0	0
5101-05	64.140	Welfare-Social Workers Empry	4	69	3	72	0	0	0	22,537
5101-10	64.141	Welfare-Admin Support	11	180	9	189	0	0	0	27,361
5101-15	64.142	Welfare-Non-Welfare Admin Svcs	1	9	0	9	0	0	0	2,312
5101-20	64.143	Welfare-Social Services	34	541	27	568	0	0	0	30,956
5101-30	64.144	Welfare-Eligibility & Nonservices	2	26	1	27	0	0	0	85,486
5101-35	64.145	Welfare-Welfare Fraud	0	0	0	0	0	0	0	627
5101-40	64.146	Welfare-Clerical Support	2	26	1	27	0	0	0	20,043
5206	64.147	TANF-Foster Care	26	421	21	442	0	0	0	442
5211	64.148	Delinquent Tax Sales Trust Fund	2	34	2	36	0	0	0	36
5301	64.149	General Relief	2	26	1	27	0	0	0	27
5601	64.150	Veterans Service Officer	1	9	0	9	0	0	0	9
6201-35	64.151	Library-Literacy Prg	13	206	10	216	0	0	0	442
7202	64.152	Subsidy Requests Organizations	1	9	0	9	0	0	0	9
7204	64.153	Etti Hall	13	215	11	225	0	0	0	239
Total Other Departments-2			3,194	51,412	2,552	53,964	131	9	140	387,548

Exhibit 3B.2 Cost Allocation, Sutter County Auditor-Controller, Year Ended June 30, 2016

Non County Agencies		Departmental Accounting				Payroll Accounting				
		Alloc Base (\$ Adj Exp)	First Alloc (\$)	Second Alloc (\$)	Sub Total (\$)	Alloc Base (# EES)	First Alloc (\$)	Second Alloc (\$)	Sub Total (\$)	
5100	65.01	Children/Family Comm.	324,453	1,884	97	1,981	4	2,334	115	2,449
5116	65.02	DNA ID Prop 69 State	0	0	0	0	0	0	0	0
5121	65.03	Redevelopment Prop Tax Tr	4,124	24	1	25	0	0	0	0
5125	65.04	ERAF 04/05	0	0	0	0	0	0	0	0
5128	65.05	Live Oak Redevelopment Agency	0	0	0	0	0	0	0	0
5193	65.06	Highland EST Improv Redemption	0	0	0	0	0	0	0	0
5203	65.07	Agency Collections Payable	0	0	0	0	0	0	0	0
5212	65.08	Local Transportation Tax	0	0	0	0	0	0	0	0
5215	65.09	Tax Collector's Trust	0	0	0	0	0	0	0	0
5218	65.10	Taxes	0	0	0	0	0	0	0	0
5219	65.11	In Lieu Tax Trust	0	0	0	0	0	0	0	0
5240	65.12	City of Live Oak	0	0	0	0	0	0	0	0
5241	65.13	City of Yuba City	0	0	0	0	0	0	0	0
5262	65.14	Sutter-Butte Flood Control	0	0	0	0	0	0	0	0
5263	65.15	Sac Area Flood Control	0	0	0	0	0	0	0	0
5265	65.16	FRAQMD	0	0	0	0	0	0	0	0
5267	65.17	Statewide Comm Infrastructure	0	0	0	0	0	0	0	0
5277	65.18	Narco	0	0	0	0	0	0	0	0
5280	65.19	Regional Waste Management	0	0	0	0	0	0	0	0
6401	65.20	Fairview Cemetery	35,407	206	11	216	1	673	33	706
6402	65.21	Live Oak Cemetery	166,217	965	49	1,015	3	1,750	86	1,837
6403	65.22	Meridian Cemetery Trust	0	0	0	0	0	0	0	0
6404	65.23	Nicolaus Cemetery	16,546	96	5	101	0	0	0	0
6405	65.24	Pleasant Grove Cemetery	14,359	83	4	88	0	0	0	0
6406	65.25	Sutter Cemetery	1,083,863	6,294	323	6,617	13	7,675	378	8,053
6415	65.26	Gilsizer County Drainage	319,273	1,854	95	1,949	3	1,750	86	1,837
6416	65.27	Live Oak Cemetery Specl Assess	11,524	67	3	70	0	0	0	0
6419	65.28	Meridian Fire District	0	0	0	0	0	0	0	0
6420	65.29	Sutter Basin Fire	49,562	288	15	303	0	0	0	0
6424	65.30	Levee Distrt #1-Feather River	34,864	202	10	213	0	0	0	0
6426	65.31	Levee District #1	429,544	2,494	128	2,622	4	2,132	105	2,237
6427	65.32	Levee District #9	35,015	203	10	214	0	0	0	0
6428	65.33	Maintenance Area #3	0	0	0	0	0	0	0	0
6429	65.34	Maintenance Area #7 Zone 2	0	0	0	0	0	0	0	0
6430	65.35	Maintenance Area #7 Zone 3	0	0	0	0	0	0	0	0
6431	65.36	Maintenance Area #7 Zone 4	0	0	0	0	0	0	0	0
6434	65.37	Bear River Levee Maintenance	0	0	0	0	0	0	0	0
6435	65.38	Colusa Mosquito Abatement	0	0	0	0	0	0	0	0
6436	65.39	S-Y Mosquito & Vector Control	2,736,077	15,888	815	16,703	0	0	0	0
6437	65.40	Maintenance Area #16 Zone 1	0	0	0	0	0	0	0	0
6438	65.41	Maintenance Area #16 Zone 2	0	0	0	0	0	0	0	0
6439	65.42	Maintenance Area #16 Zone 3	0	0	0	0	0	0	0	0
6440	65.43	Maintenance Area #16 Zone 4	0	0	0	0	0	0	0	0
6449	65.44	Reclamation District #1000	0	0	0	0	0	0	0	0
6451	65.45	Reclamation District #70	0	0	0	0	0	0	0	0
6452	65.46	Reclamation District #777	0	0	0	0	0	0	0	0
6453	65.47	Reclamation District #817	0	0	0	0	0	0	0	0
6455	65.48	Reclamation District #1001	0	0	0	0	0	0	0	0
6458	65.49	Reclamation District #2054	0	0	0	0	0	0	0	0
6459	65.50	Reclamation District #2056	0	0	0	0	0	0	0	0
6460	65.51	Reclamation District #2103	0	0	0	0	0	0	0	0
6461	65.52	Reclamation District #1500	0	0	0	0	0	0	0	0
6462	65.53	Reclamation District #1660	0	0	0	0	0	0	0	0
6470	65.54	Sutter County Resource Conservtn	117,862	684	35	720	0	0	0	0
6471	65.55	LAFCO	2,017	12	1	12	0	0	0	0
6480	65.56	Butte Water District	0	0	0	0	0	0	0	0
6481	65.57	Feather Water District	0	0	0	0	0	0	0	0
6484	65.58	SCSD-90 Series A-Imprv Redemptn	0	0	0	0	0	0	0	0
6489	65.59	CA First Sutter	0	0	0	0	0	0	0	0
7561	65.60	Yuba City Unified CFD #1	0	0	0	0	0	0	0	0
7562	65.61	Woodland Unified	0	0	0	0	0	0	0	0
7565	65.62	Sutter Co Schools	0	0	0	0	0	0	0	0
7577	65.63	Yuba Community College	0	0	0	0	0	0	0	0
7601	65.64	E Nicolaus High 2000 Debt	0	0	0	0	0	0	0	0
7602	65.65	Woodland Unified Debt Ser	0	0	0	0	0	0	0	0
7607	65.66	Sutter High 2008 Bond Deb	0	0	0	0	0	0	0	0
7651	65.67	YC#99-1 Series C Bonds Db	0	0	0	0	0	0	0	0
7652	65.68	YC 2004-1 Meas K Bonds Deb	0	0	0	0	0	0	0	0
7654	65.69	Franklin Elem 2006 DBT Ser	0	0	0	0	0	0	0	0
7655	65.70	Yuba Comm. College Distr DS-A	0	0	0	0	0	0	0	0
7656	65.71	Yuba Comm. College Distr DS-B	0	0	0	0	0	0	0	0
7657	65.72	Yuba Comm College Distrb	0	0	0	0	0	0	0	0
7661	65.73	LO#04-1 Series A Bonds Db	0	0	0	0	0	0	0	0
7663	65.74	East Nicolaus H 2014 Debt Svc	0	0	0	0	0	0	0	0
NVBH	65.75	North Valley Beh Health	0	0	0	0	0	0	0	0
Total Non County Agencies			5,380,708	31,245	1,602	32,847	28	16,315	803	17,118

Exhibit 3B.2 Cost Allocation, Sutter County Auditor-Controller, Continued

Non County Agencies			Claims Accounting				Direct Identified			Summary
Fund No.	Fund Name		Alloc	First	Second	Sub	Direct	Second	Sub	Net Total
			Base	Alloc	Alloc	Total	Identified	Alloc	Total	Allocated
		(# WTS)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
5100	65.01	Children/Family Comm.	160	2,578	128	2,706	0	0	0	7,135
5116	65.02	DNA ID Prop 69 State	2	34	2	36	0	0	0	36
5121	65.03	Redevelopment Prop Tax Tr	2	34	2	36	0	0	0	61
5125	65.04	ERAF 04/05	1	9	0	9	0	0	0	9
5128	65.05	Live Oak Redevelopment Agency	1	17	1	18	0	0	0	18
5193	65.06	Highland EST Improv Redemption	0	0	0	0	0	0	0	0
5203	65.07	Agency Collections Payable	29	473	23	496	0	0	0	496
5212	65.08	Local Transportation Tax	6	103	5	108	0	0	0	108
5215	65.09	Tax Collector's Trust	136	2,183	108	2,291	0	0	0	2,291
5218	65.10	Taxes	88	1,418	70	1,488	0	0	0	1,488
5219	65.11	In Lieu Tax Trust	3	52	3	54	0	0	0	54
5240	65.12	City of Live Oak	15	241	12	253	0	0	0	253
5241	65.13	City of Yuba City	15	241	12	253	0	0	0	253
5262	65.14	Sutter-Butte Flood Control	2	26	1	27	0	0	0	27
5263	65.15	Sac Area Flood Control	2	34	2	36	0	0	0	36
5265	65.16	FRAQMD	2	34	2	36	0	0	0	36
5267	65.17	Statewide Comm Infrastructure	1	17	1	18	0	0	0	18
5277	65.18	Narco	0	0	0	0	262	18	280	280
5280	65.19	Regional Waste Management	1	9	0	9	0	0	0	9
6401	65.20	Fairview Cemetery	46	739	37	776	116	8	124	1,823
6402	65.21	Live Oak Cemetery	95	1,530	76	1,605	201	14	215	4,672
6403	65.22	Meridian Cemetery Trust	0	0	0	0	0	0	0	0
6404	65.23	Nicolaus Cemetery	13	206	10	216	87	6	93	411
6405	65.24	Pleasant Grove Cemetery	22	352	17	370	102	7	109	567
6406	65.25	Sutter Cemetery	428	6,883	342	7,225	288	20	308	22,202
6415	65.26	Gilsizer County Drainage	229	3,686	183	3,869	152	11	163	7,818
6416	65.27	Live Oak Cemetery Specl Assess	20	318	16	334	0	0	0	404
6419	65.28	Meridian Fire District	4	60	3	63	0	0	0	63
6420	65.29	Sutter Basin Fire	79	1,272	63	1,335	65	5	70	1,707
6424	65.30	Levee Distrt #1-Feather River	40	644	32	676	0	0	0	889
6426	65.31	Levee District #1	171	2,758	137	2,895	131	9	140	7,894
6427	65.32	Levee District #9	25	395	20	415	0	0	0	629
6428	65.33	Maintenance Area #3	2	26	1	27	44	3	47	74
6429	65.34	Maintenance Area #7 Zone 2	1	9	0	9	44	3	47	56
6430	65.35	Maintenance Area #7 Zone 3	2	26	1	27	0	0	0	27
6431	65.36	Maintenance Area #7 Zone 4	2	26	1	27	0	0	0	27
6434	65.37	Bear River Levee Maintenance	1	9	0	9	0	0	0	9
6435	65.38	Colusa Mosquito Abatement	2	26	1	27	0	0	0	27
6436	65.39	S-Y Mosquito & Vector Control	453	7,296	362	7,658	0	0	0	24,360
6437	65.40	Maintenance Area #16 Zone 1	1	17	1	18	44	3	47	65
6438	65.41	Maintenance Area #16 Zone 2	2	26	1	27	0	0	0	27
6439	65.42	Maintenance Area #16 Zone 3	2	26	1	27	0	0	0	27
6440	65.43	Maintenance Area #16 Zone 4	2	26	1	27	0	0	0	27
6449	65.44	Reclamation District #1000	2	26	1	27	0	0	0	27
6451	65.45	Reclamation District #70	8	129	6	135	0	0	0	135
6452	65.46	Reclamation District #777	1	17	1	18	0	0	0	18
6453	65.47	Reclamation District #817	2	26	1	27	0	0	0	27
6455	65.48	Reclamation District #1001	9	137	7	144	0	0	0	144
6458	65.49	Reclamation District #2054	1	9	0	9	0	0	0	9
6459	65.50	Reclamation District #2056	0	0	0	0	0	0	0	0
6460	65.51	Reclamation District #2103	0	0	0	0	0	0	0	0
6461	65.52	Reclamation District #1500	5	77	4	81	0	0	0	81
6462	65.53	Reclamation District #1660	5	86	4	90	0	0	0	90
6470	65.54	Sutter County Resource Conservtn	60	971	48	1,019	44	3	47	1,785
6471	65.55	LAFCO	5	86	4	90	2,184	153	2,337	2,440
6480	65.56	Butte Water District	2	26	1	27	0	0	0	27
6481	65.57	Feather Water District	1	17	1	18	0	0	0	18
6484	65.58	SCSD-90 Series A-Imprv Redemptn	1	17	1	18	0	0	0	18
6489	65.59	CA First Sutter	1	17	1	18	0	0	0	18
7561	65.60	Yuba City Unified CFD #1	0	0	0	0	0	0	0	0
7562	65.61	Woodland Unified	2	26	1	27	0	0	0	27
7565	65.62	Sutter Co Schools	0	0	0	0	0	0	0	0
7577	65.63	Yuba Community College	2	34	2	36	0	0	0	36
7601	65.64	E Nicolaus High 2000 Debt	1	17	1	18	0	0	0	18
7602	65.65	Woodland Unified Debt Ser	2	26	1	27	0	0	0	27
7607	65.66	Sutter High 2008 Bond Deb	2	34	2	36	0	0	0	36
7651	65.67	YC#99-1 Series C Bonds Db	4	60	3	63	0	0	0	63
7652	65.68	YC 2004-1 Meas K Bonds Deb	2	34	2	36	0	0	0	36
7654	65.69	Franklin Elem 2006 DBT Ser	3	43	2	45	0	0	0	45
7655	65.70	Yuba Comm. College Distr DS-A	2	26	1	27	0	0	0	27
7656	65.71	Yuba Comm. College Distr DS-B	2	26	1	27	0	0	0	27
7657	65.72	Yuba Comm College Distrb	2	26	1	27	0	0	0	27
7661	65.73	LO#04-1 Series A Bonds Db	4	69	3	72	0	0	0	72
7663	65.74	East Nicolaus H 2014 Debt Svc	1	17	1	18	0	0	0	18
NVHB	65.75	North Valley Beh Health	0	0	0	0	0	0	0	0
Total Non County Agencies			2,233	35,936	1,784	37,720	3,763	264	4,026	91,711

Exhibit 3C. Cost Allocation, Sutter County Treasurer-Tax Collector, Year Ended June 30, 2016

All Departments			Treasury			
Dept. No.	Department Name	Alloc Base Avg. Daily Cash Balance	First Alloc (\$)	Second Alloc (\$)	Less Direct Billing (\$)	Net Total Allocated (\$)
1102	1. County Administrator	0	0	N/A	0	0
1201	2. Auditor-Controller	0	0	N/A	0	0
1202	3. Treasurer-Tax Collector	0	0	N/A	0	0
1205	4. General Services Department	0	0	N/A	0	0
1205-66	5. Central Services	0	0	N/A	0	0
1301	6. County Counsel	274,424	370	N/A	376	(6)
1401	7. Human Resources	(109,916)	(148)	N/A	(101)	(47)
1700	8. Building Maintenance	0	0	N/A	0	0
1101	9. Board of Supervisors	0	0	0	0	0
1105	10. Clerk of the Board	0	0	0	0	0
1203	11. Assessor	31,168	42	5	43	4
1204	12. Revenue Collection	1,812	2	0	2	0
1502	13. Elections	0	0	0	0	0
1600	14. Sheriff-Communications	183,193	247	28	248	27
1702	15. Water/Wastewater Facilities	0	0	0	0	0
1920	16. Engineering Services	157,660	213	24	215	21
1922	17. Water Resources	0	0	0	0	0
2103	18. Sheriff's Court Bailiffs	0	0	0	0	0
2106	19. Public Defender	0	0	0	0	0
2112	20. Consolidated Courts	1,360,648	1,836	205	1,901	140
2125	21. District Attorney	0	0	0	0	0
2125-01	22. DA-Criminal Division	92,052	124	14	124	14
2125-03	23. DA-Victim/Witness Assistance	16,064	22	2	22	2
2125-05	24. DA-Statutory Rape Vert Prosecute	0	0	0	0	0
2201	25. Sheriff-Coroner	(422,463)	(570)	(63)	(971)	338
2205	26. Sheriff-Boat Patrol	0	0	0	0	0
2208	27. Sheriff-Live Oak Contract	0	0	0	0	0
2301	28. Sheriff-County Jail	319,481	431	48	437	43
2302	29. Anti-Drug Abuse Enforcement	0	0	0	0	0
2304	30. Probation	796,242	1,074	120	1,039	155
2401	31. Emergency Services	0	0	0	0	0
2402	32. Fire Services Administration	0	0	0	0	0
2601	33. Agricultural Commissioner	154,504	208	23	209	23
2706	34. Recorder	718,962	970	108	974	105
2709	35. Pub. Guardian/Conservator	0	0	0	0	0
2710	36. County Clerk	0	0	0	0	0
2721	37. Development Services	9,319	13	1	13	1
2724-24	38. Planning & Building	244,370	330	37	320	46
2724-31	39. Community Services Building Inspection	39,018	53	6	53	5
2724-32	40. Code Enforcement Svcs	0	0	0	0	0
2725	41. Environmental Health	0	0	0	0	0
2726	42. Animal Control	4,556	6	1	6	1
2727	43. CUPA	0	0	0	0	0
3100	44. Road	9,166,459	12,369	1,378	12,713	1,034
3200	45. County Airport	124,386	168	19	154	32
3300	46. Transportation Development	0	0	0	0	0
4102-00	47. Mental Health	1,644,074	2,219	247	2,446	20
4103-10	48. Health	998,893	1,348	150	1,423	75
4104-00	49. Mental Health Service Act	9,151,413	12,349	1,375	12,437	1,288
4120-00	50. Human Services Admin	1,869,911	2,523	281	2,560	244
4580	51. Fleet Management ISF	516,369	697	78	615	160
4581	52. Information Technology ISF	950,860	1,283	143	1,460	(34)
4590	53. Liability Insurance ISF	231,073	312	35	333	14
4591	54. Workers' Comp. Ins. ISF	623,964	842	94	907	29
4595	55. Employee Wellness Services	(109,003)	(147)	(16)	0	(163)
5000	56. Trial Court Agency	1,037,764	1,400	156	1,433	123
5101-00	57. Welfare	4,617,871	6,231	694	6,054	871
5200	58. IHSS Public Authority	531,619	717	80	723	74
6201	59. County Library	256,192	346	39	353	31
6301	60. Bi-County Farm Advisor	0	0	0	0	0
7101	61. Parks and Recreation	773,262	1,043	116	1,062	98
7201	62. Community Memorial Museum	9,124	12	1	13	1
7203	63. Vets Memorial Community Bldg	0	0	0	0	0
64.A	64. Other Departments-1	46,993,835	63,414	7,063	66,476	4,001
64.B	64. Other Departments-2	3,952,582	5,334	594	5,369	559
65.	65. Non County Agencies	141,696,616	191,208	21,297	183,526	28,978
	TOTAL (First Allocation Base)	228,908,359	308,892	N/A	304,966	38,306
	LESS: Service Dept., No. 1--8	164,508	222	N/A	275	(53)
	TOTAL (Second Allocation Base)	228,743,851	308,670	34,379	304,691	38,359

Exhibit 3C.1 Cost Allocation, Sutter County Treasurer-Tax Collector, Year Ended June 30, 2016

Other Departments-1			Treasury				Net Total Allocated (\$)
Dept. No.	Department Name	Alloc Base	First Alloc	Second Alloc	Less Direct Billing		
		Avg. Daily Cash Balance	(\$)	(\$)	(\$)		
0112	64.01 Child Supp Serv Reimb/Adjustment	388,604	524	58	542	41	
0140	64.02 County Local Revenue Fund	3,746,426	5,055	563	4,980	638	
0177	64.03 CCPIF SB 678	1,077,046	1,453	162	1,462	153	
0184	64.04 Sheriff Inmate Welfare	315,424	426	47	440	33	
0241	64.05 Public Safety Realignment 2011	0	0	0	0	0	
0252	64.06 Emergency Medical Service	607,875	820	91	834	77	
0253	64.07 RLF CDBG Housing Rehabilitation	278,560	376	42	381	37	
0279	64.08 Criminal Lab Analysis Fee	0	0	0	0	0	
0284	64.09 CDBG Housing Rehab 04-STB	93,504	126	14	127	13	
0289	64.10 EDBG PI Fund	985,284	1,330	148	1,344	133	
0301	64.11 County Service Area G	29,694	40	4	125	(81)	
0305	64.12 County Service Area F	121,937	165	18	307	(124)	
0309	64.13 County Service Area C	663,220	895	100	963	32	
0311	64.14 County Service Area D	710,792	959	107	1,024	42	
0320	64.15 Sutter County Water Agency	1,579,800	2,132	237	2,200	170	
0321	64.16 Lo Canal Operations & Maintenance	127,968	173	19	162	30	
0326	64.17 County Water Zone #4	298,400	403	45	410	37	
0327	64.18 County Water Zone #5	709,554	957	107	975	89	
0329	64.19 County Water Zone #7	222,597	300	33	306	28	
0330	64.20 County Water Zone #8	21,417	29	3	29	3	
0340	64.21 Co Consolid St Lighting District	1,361,145	1,837	205	1,876	165	
0390	64.22 El Cerrito Drain District	0	0	0	0	0	
0395	64.23 Rio Ramaza Comm. Serv District	191,880	259	29	265	23	
1103	64.24 Non-Departmental Expense	8,536	12	1	12	1	
1209	64.25 General Revenues	31,839,820	42,965	4,785	45,523	2,227	
1801	64.26 Plant Acquisition	932,914	1,259	140	1,269	130	
1911	64.27 General Insurance & Bonds	0	0	0	0	0	
1923	64.28 Flood Control	0	0	0	0	0	
2104	64.29 Grand Jury	0	0	0	0	0	
2109	64.30 Trial Court Funding	0	0	0	0	0	
2125-04	64.31 DA-Spousal Abuser Prosecute	0	0	0	0	0	
2125-08	64.32 DA-Criminal Investigation	0	0	0	0	0	
2125-09	64.33 DA-Welfare Investigation	0	0	0	0	0	
2125-72	64.34 Local Community Correction Acc	0	0	0	0	0	
2202	64.35 Net 5-Sheriff	314,073	424	47	415	56	
2303	64.36 Delinquency Prevention Commiss'n	0	0	0	0	0	
2309	64.37 Bi-County Juvenile Hall	0	0	0	0	0	
2703	64.38 Fish & Game Propagation	45,167	61	7	63	5	
2711	64.39 Domestic Violence Centers	0	0	0	0	0	
3000	64.41 Urban Area Resident St Lighting	322,196	435	48	442	41	
4102-01	64.42 Mental Health-Admin Support	0	0	0	0	0	
4102-02	64.43 Mental Health-Homeless Mgt	0	0	0	0	0	
4102-03	64.44 Mental Health-Crisis Clinic	0	0	0	0	0	
4102-04	64.45 Mental Health-Community Services	0	0	0	0	0	
4102-07	64.46 Mental Health-Inpatient	0	0	0	0	0	
4102-08	64.47 Mental Health-Managed Care	0	0	0	0	0	
4102-09	64.48 Mental Health-IMD/SNF Facilities	0	0	0	0	0	
4102-10	64.49 Mental Health-Non IMD	0	0	0	0	0	
4102-12	64.50 Mental Health-Day Treatment/Adult	0	0	0	0	0	
4102-13	64.51 Mental Health-Juvenile Hall/Jail	0	0	0	0	0	
4102-14	64.52 Mental Health-Homeless Mentally Ill	0	0	0	0	0	
4102-15	64.53 Mental Health-Conditional Release Prgm	0	0	0	0	0	
4102-16	64.54 Mental Health-Outpatient/Adult	0	0	0	0	0	
4102-17	64.55 Mental Health-Outpatient/Child	0	0	0	0	0	
4102-19	64.56 Mental Health-Children's IEP Svcs	0	0	0	0	0	
4102-20	64.57 Mental Health-Advocacy	0	0	0	0	0	
4102-22	64.58 Mental Health-Camp Singer	0	0	0	0	0	
4102-25	64.59 Mental Health-Systems of Care Children	0	0	0	0	0	
4102-26	64.60 Mental Health-Sutter County BF	0	0	0	0	0	
4102-28	64.61 Mental Health-Sutter CW MH	0	0	0	0	0	
4102-29	64.62 Mental Health-Yuba County BF	0	0	0	0	0	
4102-31	64.63 Mental Health-CSS/Admin Sup	0	0	0	0	0	
4102-32	64.64 Mental Health-CSOC Adult Prgm	0	0	0	0	0	
4102-34	64.65 Mental Health-Victor Community	0	0	0	0	0	
4102-35	64.66 Mental Health-CSS/Direct/Case Svcs	0	0	0	0	0	
4102-37	64.67 Mental Health-OTP(SACPA)	0	0	0	0	0	
4102-41	64.68 Mental Health-Alcohol Admin	0	0	0	0	0	
4102-42	64.69 Mental Health-Prevention	0	0	0	0	0	
4102-44	64.70 Mental Health-Safe & Drug Free Schls	0	0	0	0	0	
4102-48	64.71 Mental Health-Sutter Co CW D/A	0	0	0	0	0	
4102-49	64.72 Mental Health-Yuba County CW D/A	0	0	0	0	0	
4102-50	64.73 Mental Health-Drug Outpatient	0	0	0	0	0	
4102-51	64.74 Mental Health-OFC	0	0	0	0	0	
4102-52	64.75 Mental Health-Drug/Outreach	0	0	0	0	0	
4102-53	64.76 Mental Health-Drug & Alcohol Juv	0	0	0	0	0	
Total Other Departments-1		46,993,835	63,414	7,063	66,476	4,001	

Exhibit 3C.1 Cost Allocation, Sutter County Treasurer-Tax Collector, Year Ended June 30, 2016

Other Departments-2			Treasury				Net Total Allocated (\$)
			Alloc Base Avg. Daily Cash Balance	First Alloc (\$)	Second Alloc (\$)	Less Direct Billing (\$)	
4102-54	64.77	Mental Health-First Steps	0	0	0	0	0
4102-58	64.78	Mental Health-Drug Court SC	0	0	0	0	0
4102-59	64.79	Mental Health-Yuba County	0	0	0	0	0
4102-65	64.80	Mental Health-UR/QI Programs	0	0	0	0	0
4102-68	64.81	Mental Health-Drug Medi-Cal	2,893,139	3,904	435	3,920	419
4102-72	64.82	Mental Health-Local Comm Corr	0	0	0	0	0
4102-80	64.83	Mental Health-SB678	0	0	0	0	0
4102-81	64.84	Mental Health-Juvenile Probation	0	0	0	0	0
4102-82	64.85	Mental Health-Forensic	0	0	0	0	0
4103-12	64.86	Health-Children & Family	0	0	0	0	0
4103-15	64.87	Health-Vital Statistics	0	0	0	0	0
4103-20	64.88	Health-CCS	0	0	0	0	0
4103-21	64.89	Health-WIC Farmer's Market	0	0	0	0	0
4103-26	64.90	Health-MCH	0	0	0	0	0
4103-29	64.91	Health-Foster Care	0	0	0	0	0
4103-30	64.92	Health-Nursing Admin	0	0	0	0	0
4103-31	64.93	Health-CHDP	0	0	0	0	0
4103-33	64.94	Health-CMSP Local Health Conn	0	0	0	0	0
4103-35	64.95	Health-Field Nursing	0	0	0	0	0
4103-36	64.96	Health-Bioterrorism	0	0	0	0	0
4103-37	64.97	Health-Pandemic Flu Preparedness	0	0	0	0	0
4103-38	64.98	Health-Acute Communicable Dis	0	0	0	0	0
4103-39	64.99	Health-Immunization Grant	0	0	0	0	0
4103-40	64.100	Health-WIC Nutrition	0	0	0	0	0
4103-43	64.101	Health-Homeland Security Grant	0	0	0	0	0
4103-45	64.102	Health-WIC Breast Feeding P	0	0	0	0	0
4103-50	64.103	Health-Laboratory	0	0	0	0	0
4103-51	64.104	Health-AIDS Surveillance	0	0	0	0	0
4103-53	64.105	Health-Tuberculosis	0	0	0	0	0
4103-54	64.106	Health-Chlamydia	0	0	0	0	0
4103-55	64.107	Health-Lead Poisoning	0	0	0	0	0
4103-56	64.108	Health-St Tuberculosis Grant	0	0	0	0	0
4103-57	64.109	Health-St. Medi-Cal Outreach	0	0	0	0	0
4103-60	64.110	Health-Health Education	0	0	0	0	0
4103-62	64.111	Health-Non-Hlth Dept Immunization	0	0	0	0	0
4103-65	64.112	Health-Community Chronic Disease	0	0	0	0	0
4103-66	64.113	Health-Supp Nutritional Asst Prog Ed	0	0	0	0	0
4103-67	64.114	Health-Supp Nutr Asst Prgm ED-CWD	0	0	0	0	0
4103-68	64.115	Health-Ebola Supplemental	0	0	0	0	0
4103-78	64.116	Health-Injury Prevention	0	0	0	0	0
4103-81	64.117	Health-Public Health Clinic	0	0	0	0	0
4103-82	64.118	Health-Contract Services	0	0	0	0	0
4103-99	64.119	Health-Tobacco Control	0	0	0	0	0
4104-01	64.120	MHSA-Children's Sed Full Svc Part	0	0	0	0	0
4104-02	64.121	MHSA-Urgent Services	0	0	0	0	0
4104-03	64.122	MHSA-Transition Age Youth FSP	0	0	0	0	0
4104-04	64.123	MHSA-Adult and Older Adult FSP	0	0	0	0	0
4104-05	64.124	MHSA-Older Adult Mobile Outreach	0	0	0	0	0
4104-06	64.125	MHSA-Ethnic Outreach Services	0	0	0	0	0
4104-07	64.126	MHSA-Housing Program	0	0	0	0	0
4104-08	64.127	MHSA-Wellness & Recover Adult	0	0	0	0	0
4104-09	64.128	MHSA-Adult Urgent Services	0	0	0	0	0
4104-10	64.129	MHSA-Therapeutic Services	0	0	0	0	0
4104-12	64.130	MHSA-Community Prev Team	0	0	0	0	0
4104-14	64.131	MHSA-MHSA IT Proj	0	0	0	0	0
4104-15	64.132	MHSA-Work Educ & Training	0	0	0	0	0
4104-16	64.133	MHSA-Innovation	0	0	0	0	0
4104-17	64.134	MHSA-Administrative	0	0	0	0	0
4120-93	64.135	Human Services-Security & Compliance	0	0	0	0	0
4134-00	64.136	Jail Medical	0	0	0	0	0
4134-72	64.137	Jail Medical-LCC	0	0	0	0	0
4400	64.138	Sutter Co Waterworks District #1	1,059,443	1,430	159	1,449	140
4934	64.139	Public Admin Escheatment	0	0	0	0	0
5101-05	64.140	Welfare-Social Workers Emphy	0	0	0	0	0
5101-10	64.141	Welfare-Admin Support	0	0	0	0	0
5101-15	64.142	Welfare-Non-Welfare Admin Svcs	0	0	0	0	0
5101-20	64.143	Welfare-Social Services	0	0	0	0	0
5101-30	64.144	Welfare-Eligibility & Nonservices	0	0	0	0	0
5101-35	64.145	Welfare-Welfare Fraud	0	0	0	0	0
5101-40	64.146	Welfare-Clerical Support	0	0	0	0	0
5206	64.147	TANF-Foster Care	0	0	0	0	0
5211	64.148	Delinquent Tax Sales Trust Fund	0	0	0	0	0
5301	64.149	General Relief	0	0	0	0	0
5601	64.150	Veterans Service Officer	0	0	0	0	0
6201-35	64.151	Library-Literacy Prg	0	0	0	0	0
7202	64.152	Subsidy Requests Organizations	0	0	0	0	0
7204	64.153	Ettl Hall	0	0	0	0	0
Total Other Departments-2			3,952,582	5,334	594	5,369	559

Exhibit 3C.2 Cost Allocation, Sutter County Treasurer-Tax Collector, Year Ended June 30, 2016

Non County Agencies			Treasury				
Fund No.	Fund Name	Alloc Base	First	Second	Less Direct	Net Total	
		Avg. Daily	Alloc	Alloc	Billing	Allocated	
		Cash Balance	(\$)	(\$)	(\$)	(\$)	
5100	65.01 Children/Family Comm.	2,811,392	3,794	423	3,867	349	
5116	65.02 DNA ID Prop 69 State	29,612	40	4	41	3	
5121	65.03 Redevelopment Prop Tax Tr	49,800	67	7	506	(431)	
5125	65.04 ERAF 04/05	0	0	0	0	0	
5128	65.05 Live Oak Redevelopment Agency	0	0	0	0	0	
5193	65.06 Highland EST Improv Redemption	1,484	2	0	2	0	
5203	65.07 Agency Collections Payable	0	0	0	0	0	
5212	65.08 Local Transportation Tax	1,063,228	1,435	160	1,340	255	
5215	65.09 Tax Collector's Trust	0	0	0	0	0	
5218	65.10 Taxes	22,099,045	29,821	3,321	13,554	19,588	
5219	65.11 In Lieu Tax Trust	0	0	0	0	0	
5240	65.12 City of Live Oak	229,797	310	35	376	(31)	
5241	65.13 City of Yuba City	377,250	509	57	1,498	(932)	
5262	65.14 Sutter-Butte Flood Control	184,765	249	28	199	78	
5263	65.15 Sac Area Flood Control	11,166	15	2	13	4	
5265	65.16 FRAQMD	744	1	0	1	(0)	
5267	65.17 Statewide Comm Infrastructure	1,639	2	0	1	1	
5277	65.18 Narco	158,554	214	24	216	22	
5280	65.19 Regional Waste Management	0	0	0	0	0	
6401	65.20 Fairview Cemetery	2,803	4	0	9	(5)	
6402	65.21 Live Oak Cemetery	812,932	1,097	122	1,119	101	
6403	65.22 Meridian Cemetery Trust	5,496	7	1	8	1	
6404	65.23 Nicolaus Cemetery	56,091	76	8	79	5	
6405	65.24 Pleasant Grove Cemetery	131,749	178	20	183	15	
6406	65.25 Sutter Cemetery	1,721,809	2,323	259	2,425	157	
6415	65.26 Gilsizer County Drainage	2,712,779	3,661	408	3,781	287	
6416	65.27 Live Oak Cemetery Specl Assess	0	0	0	0	0	
6419	65.28 Meridian Fire District	221,835	299	33	325	7	
6420	65.29 Sutter Basin Fire	76,975	104	12	114	1	
6424	65.30 Levee Dist #1-Feather River	9,734	13	1	12	2	
6426	65.31 Levee District #1	1,551,355	2,093	233	2,123	204	
6427	65.32 Levee District #9	785,498	1,060	118	1,085	93	
6428	65.33 Maintenance Area #3	2,617	4	0	3	1	
6429	65.34 Maintenance Area #7 Zone 2	5	0	0	0	0	
6430	65.35 Maintenance Area #7 Zone 3	77	0	0	0	0	
6431	65.36 Maintenance Area #7 Zone 4	490	1	0	1	0	
6434	65.37 Bear River Levee Maintenance	308	0	0	0	0	
6435	65.38 Colusa Mosquito Abatement	557	1	0	2	(2)	
6436	65.39 S-Y Mosquito & Vector Control	2,621,722	3,538	394	3,765	167	
6437	65.40 Maintenance Area #16 Zone 1	5	0	0	0	(0)	
6438	65.41 Maintenance Area #16 Zone 2	150	0	0	0	0	
6439	65.42 Maintenance Area #16 Zone 3	44	0	0	0	0	
6440	65.43 Maintenance Area #16 Zone 4	243	0	0	0	0	
6449	65.44 Reclamation District #1000	12,620	17	2	14	5	
6451	65.45 Reclamation District #70	440,067	594	66	614	46	
6452	65.46 Reclamation District #777	194,426	262	29	266	26	
6453	65.47 Reclamation District #817	156	0	0	1	(1)	
6455	65.48 Reclamation District #1001	671,453	906	101	998	9	
6458	65.49 Reclamation District #2054	274,668	371	41	379	33	
6459	65.50 Reclamation District #2056	304,283	411	46	417	39	
6460	65.51 Reclamation District #2103	253	0	0	0	0	
6461	65.52 Reclamation District #1500	2,043,750	2,758	307	2,720	345	
6462	65.53 Reclamation District #1660	304,894	411	46	402	55	
6470	65.54 Sutter County Resource Conservtn	9,914	13	1	13	2	
6471	65.55 LAFCO	133,586	180	20	185	15	
6480	65.56 Butte Water District	4,214	6	1	5	2	
6481	65.57 Feather Water District	35,839	48	5	40	14	
6484	65.58 SCSO-90 Series A-Imprv Redemptn	569,649	769	86	783	71	
6489	65.59 CA First Sutter	1,035	1	0	0	1	
7561	65.60 Yuba City Unified CFD #1	0	0	0	0	0	
7562	65.61 Woodland Unified	0	0	0	0	0	
7565	65.62 Sutter Co Schools	98,962,058	133,541	14,874	140,041	8,374	
7577	65.63 Yuba Community College	0	0	0	0	0	
7601	65.64 E Nicolaus High 2000 Debt	0	0	0	0	0	
7602	65.65 Woodland Unified Debt Ser	0	0	0	0	0	
7607	65.66 Sutter High 2008 Bond Deb	0	0	0	0	0	
7651	65.67 YC#99-1 Series C Bonds Db	0	0	0	0	0	
7652	65.68 YC 2004-1 Meas K Bonds Deb	0	0	0	0	0	
7654	65.69 Franklin Elem 2006 DBT Ser	0	0	0	0	0	
7655	65.70 Yuba Comm. College Distr DS-A	0	0	0	0	0	
7656	65.71 Yuba Comm. College Distr DS-B	0	0	0	0	0	
7657	65.72 Yuba Comm College Distrb	0	0	0	0	0	
7661	65.73 LO#04-1 Series A Bonds Db	0	0	0	0	0	
7663	65.74 East Nicolaus H 2014 Debt Svc	0	0	0	0	0	
NVBH	65.75 North Valley Beh Health	0	0	0	0	0	
	Total Non County Agencies	141,696,616	191,208	21,297	183,526	28,978	

Exhibit 3D. Cost Allocation, Sutter County General Services, Year Ended June 30, 2016

All Departments Dept. No. Department Name			Purchasing				Telecommunications			
			Alloc Base (# Hours)	First Alloc (\$)	Second Alloc (\$)	Sub Total (\$)	Alloc Base (# Hours)	First Alloc (\$)	Second Alloc (\$)	Sub Total (\$)
1102	1.	County Administrator	2	122	N/A	122	0	0	N/A	0
1201	2.	Auditor-Controller	4	243	N/A	243	0	0	N/A	0
1202	3.	Treasurer-Tax Collector	0	0	N/A	0	0	0	N/A	0
1205	4.	General Services Department	50	3,041	N/A	3,041	0	0	N/A	0
1205-66	5.	Central Services	0	0	N/A	0	0	0	N/A	0
1301	6.	County Counsel	5	304	N/A	304	0	0	N/A	0
1401	7.	Human Resources	3	182	N/A	182	0	0	N/A	0
1700	8.	Building Maintenance	120	7,297	N/A	7,297	0	0	N/A	0
1101	9.	Board of Supervisors	6	365	36	401	0	0	0	0
1105	10.	Clerk of the Board	0	0	0	0	0	0	0	0
1203	11.	Assessor	8	486	48	534	0	0	0	0
1204	12.	Revenue Collection	0	0	0	0	0	0	0	0
1502	13.	Elections	2	122	12	134	0	0	0	0
1600	14.	Sheriff-Communications	9	547	54	601	0	0	0	0
1702	15.	Water/Wastewater Facilities	10	608	60	668	0	0	0	0
1920	16.	Engineering Services	6	365	36	401	0	0	0	0
1922	17.	Water Resources	8	486	48	534	0	0	0	0
2103	18.	Sheriff's Court Bailiffs	0	0	0	0	0	0	0	0
2106	19.	Public Defender	1	61	6	67	0	0	0	0
2112	20.	Consolidated Courts	0	0	0	0	0	0	0	0
2125	21.	District Attorney	0	0	0	0	0	0	0	0
2125-01	22.	DA-Criminal Division	18	1,095	108	1,202	0	0	0	0
2125-03	23.	DA-Victim/Witness Assistance	0	0	0	0	0	0	0	0
2125-05	24.	DA-Statutory Rape Vert Prosecute	0	0	0	0	0	0	0	0
2201	25.	Sheriff-Coroner	40	2,432	239	2,672	3	5,355	438	5,793
2205	26.	Sheriff-Boat Patrol	0	0	0	0	0	0	0	0
2208	27.	Sheriff-Live Oak Contract	1	61	6	67	0	0	0	0
2301	28.	Sheriff-County Jail	16	973	96	1,069	0	0	0	0
2302	29.	Anti-Drug Abuse Enforcement	0	0	0	0	0	0	0	0
2304	30.	Probation	70	4,257	418	4,675	0	0	0	0
2401	31.	Emergency Services	4	243	24	267	0	0	0	0
2402	32.	Fire Services Administration	1	61	6	67	0	0	0	0
2601	33.	Agricultural Commissioner	33	2,007	197	2,204	1	1,785	146	1,931
2706	34.	Recorder	4	243	24	267	0	0	0	0
2709	35.	Pub. Guardian/Conservator	1	61	6	67	0	0	0	0
2710	36.	County Clerk	1	61	6	67	0	0	0	0
2721	37.	Development Services	3	182	18	200	0	0	0	0
2724-24	38.	Planning & Building	2	122	12	134	0	0	0	0
2724-31	39.	Community Services Building Inspection	0	0	0	0	0	0	0	0
2724-32	40.	Code Enforcement Svcs	3	182	18	200	0	0	0	0
2725	41.	Environmental Health	2	122	12	134	0	0	0	0
2726	42.	Animal Control	0	0	0	0	0	0	0	0
2727	43.	CUPA	0	0	0	0	0	0	0	0
3100	44.	Road	40	2,432	239	2,672	0	0	0	0
3200	45.	County Airport	0	0	0	0	0	0	0	0
3300	46.	Transportation Development	0	0	0	0	0	0	0	0
4102-00	47.	Mental Health	10	608	60	668	0	0	0	0
4103-10	48.	Health	17	1,034	102	1,135	0	0	0	0
4104-00	49.	Mental Health Service Act	4	243	24	267	0	0	0	0
4120-00	50.	Human Services Admin	1	61	6	67	0	0	0	0
4580	51.	Fleet Management ISF	31	1,885	185	2,070	0	0	0	0
4581	52.	Information Technology ISF	11	669	66	735	0	0	0	0
4590	53.	Liability Insurance ISF	0	0	0	0	0	0	0	0
4591	54.	Workers' Comp. Ins. ISF	2	122	12	134	0	0	0	0
4595	55.	Employee Wellness Services	12	730	72	801	0	0	0	0
5000	56.	Trial Court Agency	0	0	0	0	0	0	0	0
5101-00	57.	Welfare	34	2,068	203	2,271	1	1,785	146	1,931
5200	58.	IHSS Public Authority	2	122	12	134	0	0	0	0
6201	59.	County Library	0	0	0	0	0	0	0	0
6301	60.	Bi-County Farm Advisor	0	0	0	0	0	0	0	0
7101	61.	Parks and Recreation	22	1,338	132	1,469	0	0	0	0
7201	62.	Community Memorial Museum	0	0	0	0	0	0	0	0
7203	63.	Vets Memorial Community Bldg	0	0	0	0	0	0	0	0
	64.A	Other Departments-1	191	11,615	1,142	12,757	0	0	0	0
	64.B	Other Departments-2	279	16,966	1,668	18,634	0	0	0	0
	65.	Non County Agencies	2	122	12	134	0	0	0	0
		TOTAL (First Allocation Base)	1,091	66,345	N/A	71,767	5	8,926	N/A	9,655
		LESS: Service Dept., No. 1--8	184	11,189	N/A	11,189	0	0	N/A	0
		TOTAL (Second Allocation Base)	907	55,156	5,422	60,578	5	8,926	729	9,655

Exhibit 3D. Cost Allocation, Sutter County General Services, Continued

All Departments			Vehicles				Mail Services			
Dept. No.	Department Name		Alloc Base	First Alloc	Second Alloc	Sub Total	Alloc Base	First Alloc	Second Alloc	Sub Total
			(# Hours)	(\$)	(\$)	(\$)	(\$ Postage)	(\$)	(\$)	(\$)
1102	1.	County Administrator	0	0	N/A	0	77	30	N/A	30
1201	2.	Auditor-Controller	0	0	N/A	0	11,689	4,484	N/A	4,484
1202	3.	Treasurer-Tax Collector	0	0	N/A	0	6,668	2,558	N/A	2,558
1205	4.	General Services Department	1	95	N/A	95	84	32	N/A	32
1205-66	5.	Central Services	0	0	N/A	0	0	0	N/A	0
1301	6.	County Counsel	0	0	N/A	0	1,114	427	N/A	427
1401	7.	Human Resources	0	0	N/A	0	1,888	725	N/A	725
1700	8.	Building Maintenance	2	190	N/A	190	8	3	N/A	3
1101	9.	Board of Supervisors	0	0	0	0	102	39	4	43
1105	10.	Clerk of the Board	0	0	0	0	860	330	30	360
1203	11.	Assessor	1	95	8	103	9,849	3,778	344	4,123
1204	12.	Revenue Collection	0	0	0	0	1,528	586	53	640
1502	13.	Elections	0	0	0	0	10,604	4,068	370	4,439
1600	14.	Sheriff-Communications	0	0	0	0	0	0	0	0
1702	15.	Water/Wastewater Facilities	0	0	0	0	44	17	2	18
1920	16.	Engineering Services	0	0	0	0	64	25	2	27
1922	17.	Water Resources	0	0	0	0	239	92	8	100
2103	18.	Sheriff's Court Bailiffs	0	0	0	0	0	0	0	0
2106	19.	Public Defender	0	0	0	0	0	0	0	0
2112	20.	Consolidated Courts	0	0	0	0	0	0	0	0
2125	21.	District Attorney	0	0	0	0	0	0	0	0
2125-01	22.	DA-Criminal Division	0	0	0	0	1,868	716	65	782
2125-03	23.	DA-Victim/Witness Assistance	0	0	0	0	1,391	534	49	582
2125-05	24.	DA-Statutory Rape Vert Prosecute	0	0	0	0	0	0	0	0
2201	25.	Sheriff-Coroner	17	1,614	142	1,756	8,268	3,172	289	3,461
2205	26.	Sheriff-Boat Patrol	0	0	0	0	0	0	0	0
2208	27.	Sheriff-Live Oak Contract	0	0	0	0	0	0	0	0
2301	28.	Sheriff-County Jail	0	0	0	0	0	0	0	0
2302	29.	Anti-Drug Abuse Enforcement	0	0	0	0	0	0	0	0
2304	30.	Probation	3	285	25	310	1,636	628	57	685
2401	31.	Emergency Services	0	0	0	0	3	1	0	1
2402	32.	Fire Services Administration	0	0	0	0	5	2	0	2
2601	33.	Agricultural Commissioner	0	0	0	0	2,540	974	89	1,063
2706	34.	Recorder	0	0	0	0	10,785	4,138	377	4,515
2709	35.	Pub. Guardian/Conservator	0	0	0	0	658	253	23	276
2710	36.	County Clerk	0	0	0	0	5,226	2,005	183	2,188
2721	37.	Development Services	0	0	0	0	4,571	1,754	160	1,914
2724-24	38.	Planning & Building	0	0	0	0	752	289	26	315
2724-31	39.	Community Services Building Inspection	0	0	0	0	0	0	0	0
2724-32	40.	Code Enforcement Svcs	3	285	25	310	0	0	0	0
2725	41.	Environmental Health	0	0	0	0	54	21	2	23
2726	42.	Animal Control	0	0	0	0	660	253	23	276
2727	43.	CUPA	0	0	0	0	0	0	0	0
3100	44.	Road	4	380	33	413	412	158	14	172
3200	45.	County Airport	0	0	0	0	2	1	0	1
3300	46.	Transportation Development	0	0	0	0	0	0	0	0
4102-00	47.	Mental Health	7	665	58	723	0	0	0	0
4103-10	48.	Health	1	95	8	103	5,959	2,286	208	2,494
4104-00	49.	Mental Health Service Act	0	0	0	0	1	0	0	0
4120-00	50.	Human Services Admin	0	0	0	0	0	0	0	0
4580	51.	Fleet Management ISF	0	0	0	0	67	26	2	28
4581	52.	Information Technology ISF	0	0	0	0	6	2	0	3
4590	53.	Liability Insurance ISF	0	0	0	0	0	0	0	0
4591	54.	Workers' Comp. Ins. ISF	0	0	0	0	0	0	0	0
4595	55.	Employee Wellness Services	0	0	0	0	0	0	0	0
5000	56.	Trial Court Agency	0	0	0	0	27,212	10,440	951	11,391
5101-00	57.	Welfare	3	285	25	310	61,175	23,470	2,137	25,607
5200	58.	IHSS Public Authority	0	0	0	0	0	0	0	0
6201	59.	County Library	0	0	0	0	1,657	636	58	694
6301	60.	Bi-County Farm Advisor	0	0	0	0	0	0	0	0
7101	61.	Parks and Recreation	0	0	0	0	6	2	0	2
7201	62.	Community Memorial Museum	0	0	0	0	620	238	22	260
7203	63.	Vets Memorial Community Bldg	0	0	0	0	107	41	4	45
	64.A	Other Departments-1	0	0	0	0	28,219	10,826	986	11,812
	64.B	Other Departments-2	1	95	8	103	1,050	403	37	440
	65.	Non County Agencies	0	0	0	0	94	36	3	39
TOTAL (First Allocation Base)			43	4,084	N/A	4,417	209,822	80,499	N/A	87,077
LESS: Service Dept., No. 1-8			3	285	N/A	285	21,529	8,260	N/A	8,260
TOTAL (Second Allocation Base)			40	3,799	334	4,132	188,293	72,239	6,579	78,818

Exhibit 3D. Cost Allocation, Sutter County General Services, Continued

All Departments			Printing Services				Copier Services			
Dept. No.	Department Name	Alloc	First	Second	Sub	Alloc	First	Second	Sub	
		Base	Alloc	Alloc	Total	Base	Alloc	Alloc	Total	
		(\$ Print)	(\$)	(\$)	(\$)	(\$ Copier)	(\$)	(\$)	(\$)	
1102	1. County Administrator	185	33	N/A	33	350	38	N/A	38	
1201	2. Auditor-Controller	0	0	N/A	0	951	104	N/A	104	
1202	3. Treasurer-Tax Collector	2,993	527	N/A	527	0	0	N/A	0	
1205	4. General Services Department	113	20	N/A	20	1,150	125	N/A	125	
1205-66	5. Central Services	0	0	N/A	0	0	0	N/A	0	
1301	6. County Counsel	259	46	N/A	46	788	86	N/A	86	
1401	7. Human Resources	247	44	N/A	44	716	78	N/A	78	
1700	8. Building Maintenance	79	14	N/A	14	0	0	N/A	0	
1101	9. Board of Supervisors	1,099	193	17	211	450	49	4	53	
1105	10. Clerk of the Board	140	25	2	27	200	22	2	24	
1203	11. Assessor	95	17	1	18	1,533	167	15	182	
1204	12. Revenue Collection	0	0	0	0	306	33	3	36	
1502	13. Elections	266	47	4	51	231	25	2	27	
1600	14. Sheriff-Communications	0	0	0	0	392	43	4	47	
1702	15. Water/Wastewater Facilities	0	0	0	0	0	0	0	0	
1920	16. Engineering Services	79	14	1	15	282	31	3	33	
1922	17. Water Resources	228	40	4	44	538	59	5	64	
2103	18. Sheriff's Court Bailiffs	0	0	0	0	0	0	0	0	
2106	19. Public Defender	0	0	0	0	0	0	0	0	
2112	20. Consolidated Courts	0	0	0	0	0	0	0	0	
2125	21. District Attorney	0	0	0	0	0	0	0	0	
2125-01	22. DA-Criminal Division	1,662	293	26	319	2,219	242	21	263	
2125-03	23. DA-Victim/Witness Assistance	695	122	11	133	571	62	5	68	
2125-05	24. DA-Statutory Rape Vert Prosecute	0	0	0	0	0	0	0	0	
2201	25. Sheriff-Coroner	5,006	881	79	960	1,829	199	18	217	
2205	26. Sheriff-Boat Patrol	0	0	0	0	0	0	0	0	
2208	27. Sheriff-Live Oak Contract	0	0	0	0	0	0	0	0	
2301	28. Sheriff-County Jail	3,747	660	59	719	1,656	180	16	196	
2302	29. Anti-Drug Abuse Enforcement	0	0	0	0	0	0	0	0	
2304	30. Probation	2,409	424	38	462	2,509	273	24	297	
2401	31. Emergency Services	0	0	0	0	0	0	0	0	
2402	32. Fire Services Administration	235	41	4	45	0	0	0	0	
2601	33. Agricultural Commissioner	1,018	179	16	195	1,299	142	12	154	
2706	34. Recorder	177	31	3	34	459	50	4	54	
2709	35. Pub. Guardian/Conservator	285	50	5	55	0	0	0	0	
2710	36. County Clerk	213	38	3	41	0	0	0	0	
2721	37. Development Services	980	172	16	188	538	59	5	64	
2724-24	38. Planning & Building	0	0	0	0	1,727	188	17	205	
2724-31	39. Community Services Building Inspector	536	94	8	103	1,676	183	16	199	
2724-32	40. Code Enforcement Svcs	0	0	0	0	0	0	0	0	
2725	41. Environmental Health	660	116	10	127	1,676	183	16	199	
2726	42. Animal Control	0	0	0	0	0	0	0	0	
2727	43. CUPA	322	57	5	62	0	0	0	0	
3100	44. Road	0	0	0	0	79	9	1	9	
3200	45. County Airport	0	0	0	0	0	0	0	0	
3300	46. Transportation Development	0	0	0	0	0	0	0	0	
4102-00	47. Mental Health	0	0	0	0	0	0	0	0	
4103-10	48. Health	239	42	4	46	1,563	170	15	185	
4104-00	49. Mental Health Service Act	0	0	0	0	0	0	0	0	
4120-00	50. Human Services Admin	0	0	0	0	0	0	0	0	
4580	51. Fleet Management ISF	147	26	2	28	73	8	1	9	
4581	52. Information Technology ISF	142	25	2	27	696	76	7	83	
4590	53. Liability Insurance ISF	0	0	0	0	0	0	0	0	
4591	54. Workers' Comp. Ins. ISF	0	0	0	0	179	20	2	21	
4595	55. Employee Wellness Services	0	0	0	0	0	0	0	0	
5000	56. Trial Court Agency	0	0	0	0	0	0	0	0	
5101-00	57. Welfare	8,786	1,547	139	1,686	10,739	1,170	103	1,273	
5200	58. IHSS Public Authority	1,952	344	31	375	463	50	4	55	
6201	59. County Library	0	0	0	0	1,939	211	19	230	
6301	60. Bi-County Farm Advisor	0	0	0	0	4,449	485	43	527	
7101	61. Parks and Recreation	2,591	456	41	497	0	0	0	0	
7201	62. Community Memorial Museum	0	0	0	0	99	11	1	12	
7203	63. Vets Memorial Community Bldg	0	0	0	0	0	0	0	0	
64.A	64.A Other Departments-1	521	92	8	100	6,870	749	66	814	
64.B	64.B Other Departments-2	4,098	721	65	786	3,353	365	32	397	
65.	65. Non County Agencies	0	0	0	0	734	80	7	87	
TOTAL (First Allocation Base)		42,203	7,429	N/A	8,036	55,283	6,023	N/A	6,516	
LESS: Service Dept., No. 1--8		3,876	682	N/A	682	3,955	431	N/A	431	
TOTAL (Second Allocation Base)		38,328	6,747	607	7,354	51,328	5,592	492	6,085	

Exhibit 3D. Cost Allocation, Sutter County General Services, Continued

All Departments			Direct Identified				Summary	
Dept. No.	Department Name		Alloc Base (% Salary)	First Alloc (\$)	Second Alloc (\$)	Less Direct Billings (\$)	Sub Total (\$)	Net Total Allocated (\$)
1102	1.	County Administrator	0.00	0	N/A	0	0	222
1201	2.	Auditor-Controller	0.00	0	N/A	0	0	4,831
1202	3.	Treasurer-Tax Collector	0.00	0	N/A	0	0	3,085
1205	4.	General Services Department	0.00	0	N/A	0	0	3,313
1205-66	5.	Central Services	3.30	23,239	N/A	0	23,239	23,239
1301	6.	County Counsel	0.00	0	N/A	0	0	863
1401	7.	Human Resources	0.01	78	N/A	0	78	1,106
1700	8.	Building Maintenance	30.85	216,994	N/A	202,473	14,521	22,025
1101	9.	Board of Supervisors	0.00	0	0	0	0	707
1105	10.	Clerk of the Board	0.00	0	0	0	0	411
1203	11.	Assessor	0.00	0	0	0	0	4,960
1204	12.	Revenue Collection	0.00	0	0	0	0	676
1502	13.	Elections	0.00	0	0	0	0	4,651
1600	14.	Sheriff-Communications	0.02	129	16	0	145	792
1702	15.	Water/Wastewater Facilities	2.79	19,612	2,435	17,888	4,159	4,846
1920	16.	Engineering Services	0.00	0	0	0	0	476
1922	17.	Water Resources	0.00	0	0	0	0	742
2103	18.	Sheriff's Court Bailiffs	0.00	0	0	0	0	0
2106	19.	Public Defender	0.00	0	0	0	0	67
2112	20.	Consolidated Courts	0.00	0	0	0	0	0
2125	21.	District Attorney	0.00	0	0	0	0	0
2125-01	22.	DA-Criminal Division	0.00	0	0	0	0	2,566
2125-03	23.	DA-Victim/Witness Assistance	0.00	0	0	0	0	783
2125-05	24.	DA-Statutory Rape Vert Prosecute	0.00	0	0	0	0	0
2201	25.	Sheriff-Coroner	0.08	558	69	0	627	15,486
2205	26.	Sheriff-Boat Patrol	0.00	0	0	0	0	0
2208	27.	Sheriff-Live Oak Contract	0.00	0	0	0	0	67
2301	28.	Sheriff-County Jail	0.04	257	32	0	289	2,273
2302	29.	Anti-Drug Abuse Enforcement	0.00	0	0	0	0	0
2304	30.	Probation	0.00	0	0	0	0	6,430
2401	31.	Emergency Services	0.00	0	0	0	0	268
2402	32.	Fire Services Administration	0.00	0	0	0	0	114
2601	33.	Agricultural Commissioner	0.34	2,359	293	0	2,652	8,199
2706	34.	Recorder	0.00	0	0	0	0	4,870
2709	35.	Pub. Guardian/Conservator	0.00	0	0	0	0	397
2710	36.	County Clerk	0.00	0	0	0	0	2,295
2721	37.	Development Services	0.00	0	0	0	0	2,366
2724-24	38.	Planning & Building	0.00	0	0	0	0	653
2724-31	39.	Community Services Building Inspection	0.00	0	0	0	0	301
2724-32	40.	Code Enforcement Svcs	0.00	0	0	0	0	510
2725	41.	Environmental Health	0.00	0	0	0	0	482
2726	42.	Animal Control	0.00	0	0	0	0	276
2727	43.	CUPA	0.00	0	0	0	0	62
3100	44.	Road	0.06	429	53	0	482	3,749
3200	45.	County Airport	0.02	114	14	78	51	52
3300	46.	Transportation Development	0.00	0	0	0	0	0
4102-00	47.	Mental Health	0.00	0	0	0	0	1,391
4103-10	48.	Health	0.00	0	0	0	0	3,964
4104-00	49.	Mental Health Service Act	0.00	0	0	0	0	268
4120-00	50.	Human Services Admin	0.00	0	0	0	0	67
4580	51.	Fleet Management ISF	18.61	130,857	16,245	150,999	(3,897)	(1,762)
4581	52.	Information Technology ISF	30.96	217,725	27,029	215,796	28,958	29,805
4590	53.	Liability Insurance ISF	0.00	0	0	0	0	0
4591	54.	Workers' Comp. Ins. ISF	0.00	0	0	0	0	155
4595	55.	Employee Wellness Services	0.00	0	0	0	0	801
5000	56.	Trial Court Agency	0.00	0	0	0	0	11,391
5101-00	57.	Welfare	0.00	0	0	0	0	33,078
5200	58.	IHSS Public Authority	0.00	0	0	0	0	563
6201	59.	County Library	0.00	0	0	0	0	923
6301	60.	Bi-County Farm Advisor	0.00	0	0	0	0	527
7101	61.	Parks and Recreation	2.95	20,764	2,578	23,508	(166)	1,803
7201	62.	Community Memorial Museum	0.00	0	0	0	0	271
7203	63.	Vets Memorial Community Bldg	5.41	38,075	4,727	46,048	(3,246)	(3,201)
64.A	Other Departments-1		2.20	15,484	1,922	3,732	13,674	39,158
64.B	Other Departments-2		2.36	16,626	2,064	14,751	3,939	24,300
65.	Non County Agencies		0.00	0	0	0	0	260
TOTAL (First Allocation Base)			100.00	703,300	N/A	675,272	85,504	272,972
LESS: Service Dept., No. 1--8			34.17	240,311	N/A	202,473	37,838	58,685
TOTAL (Second Allocation Base)			65.83	462,989	57,476	472,799	47,666	214,288

Exhibit 3D.1 Cost Allocation, Sutter County General Services, Year Ended June 30, 2016

Other Departments-1			Purchasing				Telecommunications			
			Alloc Base (# Hours)	First Alloc (\$)	Second Alloc (\$)	Sub Total (\$)	Alloc Base (# Hours)	First Alloc (\$)	Second Alloc (\$)	Sub Total (\$)
0112	64.01	Child Supp Serv Reimb/Adjustment	3	182	18	200	0	0	0	0
0140	64.02	County Local Revenue Fund	0	0	0	0	0	0	0	0
0177	64.03	CCPIF SB 678	0	0	0	0	0	0	0	0
0184	64.04	Sheriff Inmate Welfare	3	182	18	200	0	0	0	0
0241	64.05	Public Safety Realignment 2011	0	0	0	0	0	0	0	0
0252	64.06	Emergency Medical Service	0	0	0	0	0	0	0	0
0253	64.07	RLF CDBG Housing Rehabilitation	0	0	0	0	0	0	0	0
0279	64.08	Criminal Lab Analysis Fee	0	0	0	0	0	0	0	0
0284	64.09	CDBG Housing Rehab 04-STB	0	0	0	0	0	0	0	0
0289	64.10	EDBG PI Fund	0	0	0	0	0	0	0	0
0301	64.11	County Service Area G	0	0	0	0	0	0	0	0
0305	64.12	County Service Area F	11	669	66	735	0	0	0	0
0309	64.13	County Service Area C	1	61	6	67	0	0	0	0
0311	64.14	County Service Area D	2	122	12	134	0	0	0	0
0320	64.15	Sutter County Water Agency	0	0	0	0	0	0	0	0
0321	64.16	Lo Canal Operations & Maintenance	0	0	0	0	0	0	0	0
0326	64.17	County Water Zone #4	0	0	0	0	0	0	0	0
0327	64.18	County Water Zone #5	0	0	0	0	0	0	0	0
0329	64.19	County Water Zone #7	0	0	0	0	0	0	0	0
0330	64.20	County Water Zone #8	0	0	0	0	0	0	0	0
0340	64.21	Co Consolid St Lighting District	0	0	0	0	0	0	0	0
0390	64.22	El Cerrito Drain District	0	0	0	0	0	0	0	0
0395	64.23	Rio Ramaza Comm. Serv District	0	0	0	0	0	0	0	0
1103	64.24	Non-Departmental Expense	15	912	90	1,002	0	0	0	0
1209	64.25	General Revenues	0	0	0	0	0	0	0	0
1801	64.26	Plant Acquisition	4	243	24	267	0	0	0	0
1911	64.27	General Insurance & Bonds	0	0	0	0	0	0	0	0
1923	64.28	Flood Control	0	0	0	0	0	0	0	0
2104	64.29	Grand Jury	0	0	0	0	0	0	0	0
2109	64.30	Trial Court Funding	0	0	0	0	0	0	0	0
2125-04	64.31	DA-Spousal Abuser Prosecute	0	0	0	0	0	0	0	0
2125-08	64.32	DA-Criminal Investigation	12	730	72	801	0	0	0	0
2125-09	64.33	DA-Welfare Investigation	0	0	0	0	0	0	0	0
2125-72	64.34	Local Community Correction Acc	0	0	0	0	0	0	0	0
2202	64.35	Net 5-Sheriff	0	0	0	0	0	0	0	0
2303	64.36	Delinquency Prevention Commiss'n	0	0	0	0	0	0	0	0
2309	64.37	Bi-County Juvenile Hall	0	0	0	0	0	0	0	0
2703	64.38	Fish & Game Propagation	0	0	0	0	0	0	0	0
2711	64.39	Domestic Violence Centers	0	0	0	0	0	0	0	0
3000	64.41	Urban Area Resident St Lighting	0	0	0	0	0	0	0	0
4102-01	64.42	Mental Health-Admin Support	19	1,155	114	1,269	0	0	0	0
4102-02	64.43	Mental Health-Homeless Mgt	1	61	6	67	0	0	0	0
4102-03	64.44	Mental Health-Crisis Clinic	6	365	36	401	0	0	0	0
4102-04	64.45	Mental Health-Community Services	0	0	0	0	0	0	0	0
4102-07	64.46	Mental Health-Inpatient	36	2,189	215	2,404	0	0	0	0
4102-08	64.47	Mental Health-Managed Care	0	0	0	0	0	0	0	0
4102-09	64.48	Mental Health-IMD/SNF Facilities	0	0	0	0	0	0	0	0
4102-10	64.49	Mental Health-Non IMD	0	0	0	0	0	0	0	0
4102-12	64.50	Mental Health-Day Treatment/Adult	1	61	6	67	0	0	0	0
4102-13	64.51	Mental Health-Juvenile Hall/Jail	0	0	0	0	0	0	0	0
4102-14	64.52	Mental Health-Homeless Mentally Ill	0	0	0	0	0	0	0	0
4102-15	64.53	Mental Health-Conditional Release Prgm	7	426	42	468	0	0	0	0
4102-16	64.54	Mental Health-Outpatient/Adult	1	61	6	67	0	0	0	0
4102-17	64.55	Mental Health-Outpatient/Child	21	1,277	126	1,403	0	0	0	0
4102-19	64.56	Mental Health-Children's IEP Svcs	0	0	0	0	0	0	0	0
4102-20	64.57	Mental Health-Advocacy	1	61	6	67	0	0	0	0
4102-22	64.58	Mental Health-Camp Singer	0	0	0	0	0	0	0	0
4102-25	64.59	Mental Health-Systems of Care Children	1	61	6	67	0	0	0	0
4102-26	64.60	Mental Health-Sutter County BF	0	0	0	0	0	0	0	0
4102-28	64.61	Mental Health-Sutter CW MH	0	0	0	0	0	0	0	0
4102-29	64.62	Mental Health-Yuba County BF	0	0	0	0	0	0	0	0
4102-31	64.63	Mental Health-CSS/Admin Sup	0	0	0	0	0	0	0	0
4102-32	64.64	Mental Health-CSOC Adult Prgm	0	0	0	0	0	0	0	0
4102-34	64.65	Mental Health-Victor Community	0	0	0	0	0	0	0	0
4102-35	64.66	Mental Health-CSS/Direct/Case Svcs	0	0	0	0	0	0	0	0
4102-37	64.67	Mental Health-OTP(SACPA)	0	0	0	0	0	0	0	0
4102-41	64.68	Mental Health-Alcohol Admin	0	0	0	0	0	0	0	0
4102-42	64.69	Mental Health-Prevention	19	1,155	114	1,269	0	0	0	0
4102-44	64.70	Mental Health-Safe & Drug Free Schls	0	0	0	0	0	0	0	0
4102-48	64.71	Mental Health-Sutter Co CW D/A	0	0	0	0	0	0	0	0
4102-49	64.72	Mental Health-Yuba County CW D/A	0	0	0	0	0	0	0	0
4102-50	64.73	Mental Health-Drug Outpatient	27	1,642	161	1,803	0	0	0	0
4102-51	64.74	Mental Health-OFC	0	0	0	0	0	0	0	0
4102-52	64.75	Mental Health-Drug/Outreach	0	0	0	0	0	0	0	0
4102-53	64.76	Mental Health-Drug & Alcohol Juv	0	0	0	0	0	0	0	0
Total Other Departments-1			191	11,615	1,142	12,757	0	0	0	0

Exhibit 3D.1 Cost Allocation, Sutter County General Services, Year Ended June 30, 2016

Other Departments-2		Purchasing				Telecommunications				
Dept. No.	Department Name	Alloc Base	First Alloc	Second Alloc	Sub Total	Alloc Base	First Alloc	Second Alloc	Sub Total	
		(# Hours)	(\$)	(\$)	(\$)	(# Hours)	(\$)	(\$)	(\$)	
4102-54	64.77	Mental Health-First Steps	21	1,277	126	1,403	0	0	0	0
4102-58	64.78	Mental Health-Drug Court SC	0	0	0	0	0	0	0	0
4102-59	64.79	Mental Health-Yuba County	0	0	0	0	0	0	0	0
4102-65	64.80	Mental Health-JR/QI Programs	6	365	36	401	0	0	0	0
4102-68	64.81	Mental Health-Drug Medi-Cal	1	61	6	67	0	0	0	0
4102-72	64.82	Mental Health-Local Comm Corr	0	0	0	0	0	0	0	0
4102-80	64.83	Mental Health-SB678	0	0	0	0	0	0	0	0
4102-81	64.84	Mental Health-Juvenile Probation	0	0	0	0	0	0	0	0
4102-82	64.85	Mental Health-Forensic	1	61	6	67	0	0	0	0
4103-12	64.86	Health-Children & Family	5	304	30	334	0	0	0	0
4103-15	64.87	Health-Vital Statistics	1	61	6	67	0	0	0	0
4103-20	64.88	Health-CCS	3	182	18	200	0	0	0	0
4103-21	64.89	Health-WIC Farmer's Market	0	0	0	0	0	0	0	0
4103-26	64.90	Health-MCH	2	122	12	134	0	0	0	0
4103-29	64.91	Health-Foster Care	0	0	0	0	0	0	0	0
4103-30	64.92	Health-Nursing Admin	2	122	12	134	0	0	0	0
4103-31	64.93	Health-CHDP	8	486	48	534	0	0	0	0
4103-33	64.94	Health-CMSP Local Health Conn	0	0	0	0	0	0	0	0
4103-35	64.95	Health-Field Nursing	1	61	6	67	0	0	0	0
4103-36	64.96	Health-Bioterrorism	5	304	30	334	0	0	0	0
4103-37	64.97	Health-Pandemic Flu Preparedness	0	0	0	0	0	0	0	0
4103-38	64.98	Health-Acute Communicable Dis	4	243	24	267	0	0	0	0
4103-39	64.99	Health-Immunization Grant	5	304	30	334	0	0	0	0
4103-40	64.100	Health-WIC Nutrition	11	669	66	735	0	0	0	0
4103-43	64.101	Health-Homeland Security Grant	0	0	0	0	0	0	0	0
4103-45	64.102	Health-WIC Breast Feeding P	1	61	6	67	0	0	0	0
4103-50	64.103	Health-Laboratory	4	243	24	267	0	0	0	0
4103-51	64.104	Health-AIDS Surveillance	0	0	0	0	0	0	0	0
4103-53	64.105	Health-Tuberculosis	0	0	0	0	0	0	0	0
4103-54	64.106	Health-Chlamydia	0	0	0	0	0	0	0	0
4103-55	64.107	Health-Lead Poisoning	1	61	6	67	0	0	0	0
4103-56	64.108	Health-St Tuberculosis Grant	0	0	0	0	0	0	0	0
4103-57	64.109	Health-St. Medi-Cal Outreach	2	122	12	134	0	0	0	0
4103-60	64.110	Health-Health Education	2	122	12	134	0	0	0	0
4103-62	64.111	Health-Non-Hlth Dept Immunization	0	0	0	0	0	0	0	0
4103-65	64.112	Health-Community Chronic Disease	0	0	0	0	0	0	0	0
4103-66	64.113	Health-Supp Nutritional Asst Prog Ed	25	1,520	149	1,670	0	0	0	0
4103-67	64.114	Health-Supp Nutr Asst Prgm ED-CWD	10	608	60	668	0	0	0	0
4103-68	64.115	Health-Ebola Supplemental	3	182	18	200	0	0	0	0
4103-78	64.116	Health-Injury Prevention	10	608	60	668	0	0	0	0
4103-81	64.117	Health-Public Health Clinic	10	608	60	668	0	0	0	0
4103-82	64.118	Health-Contract Services	1	61	6	67	0	0	0	0
4103-99	64.119	Health-Tobacco Control	15	912	90	1,002	0	0	0	0
4104-01	64.120	MHSA-Children's Sed Full Svc Part	2	122	12	134	0	0	0	0
4104-02	64.121	MHSA-Urgent Services	0	0	0	0	0	0	0	0
4104-03	64.122	MHSA-Transition Age Youth FSP	6	365	36	401	0	0	0	0
4104-04	64.123	MHSA-Adult and Older Adult FSP	3	182	18	200	0	0	0	0
4104-05	64.124	MHSA-Older Adult Mobile Outreach	1	61	6	67	0	0	0	0
4104-06	64.125	MHSA-Ethnic Outreach Services	22	1,338	132	1,469	0	0	0	0
4104-07	64.126	MHSA-Housing Program	0	0	0	0	0	0	0	0
4104-08	64.127	MHSA-Wellness & Recover Adult	23	1,399	137	1,536	0	0	0	0
4104-09	64.128	MHSA-Adult Urgent Services	3	182	18	200	0	0	0	0
4104-10	64.129	MHSA-Therapeutic Services	11	669	66	735	0	0	0	0
4104-12	64.130	MHSA-Community Prev Team	22	1,338	132	1,469	0	0	0	0
4104-14	64.131	MHSA-MHSA IT Proj	0	0	0	0	0	0	0	0
4104-15	64.132	MHSA-Work Educ & Training	4	243	24	267	0	0	0	0
4104-16	64.133	MHSA-Innovation	0	0	0	0	0	0	0	0
4104-17	64.134	MHSA-Administrative	0	0	0	0	0	0	0	0
4120-93	64.135	Human Services-Security & Compliance	0	0	0	0	0	0	0	0
4134-00	64.136	Jail Medical	22	1,338	132	1,469	0	0	0	0
4134-72	64.137	Jail Medical-LCC	0	0	0	0	0	0	0	0
4400	64.138	Sutter Co Waterworks District #1	0	0	0	0	0	0	0	0
4934	64.139	Public Admin Escheatment	0	0	0	0	0	0	0	0
5101-05	64.140	Welfare-Social Workers Empy	0	0	0	0	0	0	0	0
5101-10	64.141	Welfare-Admin Support	0	0	0	0	0	0	0	0
5101-15	64.142	Welfare-Non-Welfare Admin Svcs	0	0	0	0	0	0	0	0
5101-20	64.143	Welfare-Social Services	0	0	0	0	0	0	0	0
5101-30	64.144	Welfare-Eligibility & Nonservices	0	0	0	0	0	0	0	0
5101-35	64.145	Welfare-Welfare Fraud	0	0	0	0	0	0	0	0
5101-40	64.146	Welfare-Clerical Support	0	0	0	0	0	0	0	0
5206	64.147	TANF-Foster Care	0	0	0	0	0	0	0	0
5211	64.148	Delinquent Tax Sales Trust Fund	0	0	0	0	0	0	0	0
5301	64.149	General Relief	0	0	0	0	0	0	0	0
5601	64.150	Veterans Service Officer	0	0	0	0	0	0	0	0
6201-35	64.151	Library-Literacy Prg	0	0	0	0	0	0	0	0
7202	64.152	Subsidy Requests Organizations	0	0	0	0	0	0	0	0
7204	64.153	Ettl Hall	0	0	0	0	0	0	0	0
Total Other Departments-2		279	16,966	1,668	18,634	0	0	0	0	0

Exhibit 3D.1 Cost Allocation, Sutter County General Services, Continued

Other Departments-1			Vehicles				Mail Services			
			Alloc Base (# Hours)	First Alloc (\$)	Second Alloc (\$)	Sub Total (\$)	Alloc Base (\$ Postage)	First Alloc (\$)	Second Alloc (\$)	Sub Total (\$)
0112	64.01	Child Supp Serv Reimb/Adjustment	0	0	0	0	18,879	7,243	660	7,903
0140	64.02	County Local Revenue Fund	0	0	0	0	0	0	0	0
0177	64.03	CCPIF SB 678	0	0	0	0	0	0	0	0
0184	64.04	Sheriff Inmate Welfare	0	0	0	0	0	0	0	0
0241	64.05	Public Safety Realignmnet 2011	0	0	0	0	0	0	0	0
0252	64.06	Emergency Medical Service	0	0	0	0	0	0	0	0
0253	64.07	RLF CDBG Housing Rehabilitation	0	0	0	0	0	0	0	0
0279	64.08	Criminal Lab Analysis Fee	0	0	0	0	0	0	0	0
0284	64.09	CDBG Housing Rehab 04-STB	0	0	0	0	0	0	0	0
0289	64.10	EDBG PI Fund	0	0	0	0	0	0	0	0
0301	64.11	County Service Area G	0	0	0	0	0	0	0	0
0305	64.12	County Service Area F	0	0	0	0	556	213	19	233
0309	64.13	County Service Area C	0	0	0	0	0	0	0	0
0311	64.14	County Service Area D	0	0	0	0	72	28	3	30
0320	64.15	Sutter County Water Agency	0	0	0	0	0	0	0	0
0321	64.16	Lo Canal Operations & Maintenance	0	0	0	0	0	0	0	0
0326	64.17	County Water Zone #4	0	0	0	0	0	0	0	0
0327	64.18	County Water Zone #5	0	0	0	0	0	0	0	0
0329	64.19	County Water Zone #7	0	0	0	0	0	0	0	0
0330	64.20	County Water Zone #8	0	0	0	0	0	0	0	0
0340	64.21	Co Consolid St Lighting District	0	0	0	0	0	0	0	0
0390	64.22	El Cerrito Drain District	0	0	0	0	0	0	0	0
0395	64.23	Rio Ramaza Comm. Serv District	0	0	0	0	13	5	0	5
1103	64.24	Non-Departmental Expense	0	0	0	0	32	12	1	14
1209	64.25	General Revenues	0	0	0	0	0	0	0	0
1801	64.26	Plant Acquisition	0	0	0	0	0	0	0	0
1911	64.27	General Insurance & Bonds	0	0	0	0	0	0	0	0
1923	64.28	Flood Control	0	0	0	0	0	0	0	0
2104	64.29	Grand Jury	0	0	0	0	46	18	2	19
2109	64.30	Trial Court Funding	0	0	0	0	0	0	0	0
2125-04	64.31	DA-Spousal Abuser Prosecute	0	0	0	0	0	0	0	0
2125-08	64.32	DA-Criminal Investigation	0	0	0	0	0	0	0	0
2125-09	64.33	DA-Welfare Investigation	0	0	0	0	0	0	0	0
2125-72	64.34	Local Community Correction Acc	0	0	0	0	0	0	0	0
2202	64.35	Net 5-Sheriff	0	0	0	0	0	0	0	0
2303	64.36	Delinquency Prevention Commiss'n	0	0	0	0	22	8	1	9
2309	64.37	Bi-County Juvenile Hall	0	0	0	0	0	0	0	0
2703	64.38	Fish & Game Propagation	0	0	0	0	218	84	8	91
2711	64.39	Domestic Violence Centers	0	0	0	0	0	0	0	0
3000	64.41	Urban Area Resident St Lighting	0	0	0	0	0	0	0	0
4102-01	64.42	Mental Health-Admin Support	0	0	0	0	8,380	3,215	293	3,508
4102-02	64.43	Mental Health-Homeless Mgt	0	0	0	0	0	0	0	0
4102-03	64.44	Mental Health-Crisis Clinic	0	0	0	0	0	0	0	0
4102-04	64.45	Mental Health-Community Services	0	0	0	0	0	0	0	0
4102-07	64.46	Mental Health-Inpatient	0	0	0	0	0	0	0	0
4102-08	64.47	Mental Health-Managed Care	0	0	0	0	0	0	0	0
4102-09	64.48	Mental Health-IMD/SNF Facilities	0	0	0	0	0	0	0	0
4102-10	64.49	Mental Health-Non IMD	0	0	0	0	0	0	0	0
4102-12	64.50	Mental Health-Day Treatment/Adult	0	0	0	0	0	0	0	0
4102-13	64.51	Mental Health-Juvenile Hall/Jail	0	0	0	0	0	0	0	0
4102-14	64.52	Mental Health-Homeless Mentally Ill	0	0	0	0	0	0	0	0
4102-15	64.53	Mental Health-Conditional Release Prgr	0	0	0	0	0	0	0	0
4102-16	64.54	Mental Health-Outpatient/Adult	0	0	0	0	0	0	0	0
4102-17	64.55	Mental Health-Outpatient/Child	0	0	0	0	0	0	0	0
4102-19	64.56	Mental Health-Children's IEP Svcs	0	0	0	0	0	0	0	0
4102-20	64.57	Mental Health-Advocacy	0	0	0	0	0	0	0	0
4102-22	64.58	Mental Health-Camp Singer	0	0	0	0	0	0	0	0
4102-25	64.59	Mental Health-Systems of Care Children	0	0	0	0	0	0	0	0
4102-26	64.60	Mental Health-Sutter County BF	0	0	0	0	0	0	0	0
4102-28	64.61	Mental Health-Sutter CW MH	0	0	0	0	0	0	0	0
4102-29	64.62	Mental Health-Yuba County BF	0	0	0	0	0	0	0	0
4102-31	64.63	Mental Health-CSS/Admin Sup	0	0	0	0	0	0	0	0
4102-32	64.64	Mental Health-CSOC Adult Prgm	0	0	0	0	0	0	0	0
4102-34	64.65	Mental Health-Victor Community	0	0	0	0	0	0	0	0
4102-35	64.66	Mental Health-CSS/Direct/Case Svcs	0	0	0	0	0	0	0	0
4102-37	64.67	Mental Health-OTP(SACPA)	0	0	0	0	0	0	0	0
4102-41	64.68	Mental Health-Alcohol Admin	0	0	0	0	0	0	0	0
4102-42	64.69	Mental Health-Prevention	0	0	0	0	0	0	0	0
4102-44	64.70	Mental Health-Safe & Drug Free Schls	0	0	0	0	0	0	0	0
4102-48	64.71	Mental Health-Sutter Co CW D/A	0	0	0	0	0	0	0	0
4102-49	64.72	Mental Health-Yuba County CW D/A	0	0	0	0	0	0	0	0
4102-50	64.73	Mental Health-Drug Outpatient	0	0	0	0	0	0	0	0
4102-51	64.74	Mental Health-OFC	0	0	0	0	0	0	0	0
4102-52	64.75	Mental Health-Drug/Outreach	0	0	0	0	0	0	0	0
4102-53	64.76	Mental Health-Drug & Alcohol Juv	0	0	0	0	0	0	0	0
Total Other Departments-1			0	0	0	0	28,219	10,826	986	11,812

Exhibit 3D.1 Cost Allocation, Sutter County General Services, Continued

Other Departments-2			Vehicles				Mail Services			
Dept. No.	Department Name	Alloc Base	First Alloc	Second Alloc	Sub Total	Alloc Base	First Alloc	Second Alloc	Sub Total	
		(# Hours)	(\$)	(\$)	(\$)	(\$ Postage)	(\$)	(\$)	(\$)	
4102-54	64.77	Mental Health-First Steps	0	0	0	0	0	0	0	
4102-58	64.78	Mental Health-Drug Court SC	0	0	0	0	0	0	0	
4102-59	64.79	Mental Health-Yuba County	0	0	0	0	0	0	0	
4102-65	64.80	Mental Health-UR/QI Programs	0	0	0	0	0	0	0	
4102-68	64.81	Mental Health-Drug Medi-Cal	0	0	0	0	0	0	0	
4102-72	64.82	Mental Health-Local Comm Corr	0	0	0	0	0	0	0	
4102-80	64.83	Mental Health-SB678	0	0	0	0	0	0	0	
4102-81	64.84	Mental Health-Juvenile Probation	0	0	0	0	0	0	0	
4102-82	64.85	Mental Health-Forensic	0	0	0	0	0	0	0	
4103-12	64.86	Health-Children & Family	0	0	0	0	0	0	0	
4103-15	64.87	Health-Vital Statistics	0	0	0	0	0	0	0	
4103-20	64.88	Health-CCS	0	0	0	0	0	0	0	
4103-21	64.89	Health-WIC Farmer's Market	0	0	0	0	0	0	0	
4103-26	64.90	Health-MCH	0	0	0	0	0	0	0	
4103-29	64.91	Health-Foster Care	0	0	0	0	0	0	0	
4103-30	64.92	Health-Nursing Admin	0	0	0	0	0	0	0	
4103-31	64.93	Health-CHDP	0	0	0	0	0	0	0	
4103-33	64.94	Health-CMSP Local Health Conn	0	0	0	0	0	0	0	
4103-35	64.95	Health-Field Nursing	0	0	0	0	0	0	0	
4103-36	64.96	Health-Bioterrorism	0	0	0	0	0	0	0	
4103-37	64.97	Health-Pandemic Flu Preparedness	0	0	0	0	0	0	0	
4103-38	64.98	Health-Acute Communicable Dis	0	0	0	0	0	0	0	
4103-39	64.99	Health-Immunization Grant	0	0	0	0	0	0	0	
4103-40	64.100	Health-WIC Nutrition	0	0	0	0	0	0	0	
4103-43	64.101	Health-Homeland Security Grant	0	0	0	0	0	0	0	
4103-45	64.102	Health-WIC Breast Feeding P	0	0	0	0	0	0	0	
4103-50	64.103	Health-Laboratory	0	0	0	0	0	0	0	
4103-51	64.104	Health-AIDS Surveillance	0	0	0	0	0	0	0	
4103-53	64.105	Health-Tuberculosis	0	0	0	0	0	0	0	
4103-54	64.106	Health-Chlamydia	0	0	0	0	0	0	0	
4103-55	64.107	Health-Lead Poisoning	0	0	0	0	0	0	0	
4103-56	64.108	Health-St Tuberculosis Grant	0	0	0	0	0	0	0	
4103-57	64.109	Health-St. Medi-Cal Outreach	0	0	0	0	0	0	0	
4103-60	64.110	Health-Health Education	0	0	0	0	0	0	0	
4103-62	64.111	Health-Non-Hlth Dept Immunization	0	0	0	0	0	0	0	
4103-65	64.112	Health-Community Chronic Disease	0	0	0	0	0	0	0	
4103-66	64.113	Health-Supp Nutritional Asst Prog Ed	1	95	8	103	13	5	0	5
4103-67	64.114	Health-Supp Nutr Asst Prgm ED-CWD	0	0	0	0	0	0	0	
4103-68	64.115	Health-Ebola Supplemental	0	0	0	0	0	0	0	
4103-78	64.116	Health-Injury Prevention	0	0	0	0	0	0	0	
4103-81	64.117	Health-Public Health Clinic	0	0	0	0	0	0	0	
4103-82	64.118	Health-Contract Services	0	0	0	0	0	0	0	
4103-99	64.119	Health-Tobacco Control	0	0	0	0	0	0	0	
4104-01	64.120	MHSA-Children's Sed Full Svc Part	0	0	0	0	0	0	0	
4104-02	64.121	MHSA-Urgent Services	0	0	0	0	0	0	0	
4104-03	64.122	MHSA-Transition Age Youth FSP	0	0	0	0	0	0	0	
4104-04	64.123	MHSA-Adult and Older Adult FSP	0	0	0	0	0	0	0	
4104-05	64.124	MHSA-Older Adult Mobile Outreach	0	0	0	0	0	0	0	
4104-06	64.125	MHSA-Ethnic Outreach Services	0	0	0	0	0	0	0	
4104-07	64.126	MHSA-Housing Program	0	0	0	0	0	0	0	
4104-08	64.127	MHSA-Wellness & Recover Adult	0	0	0	0	0	0	0	
4104-09	64.128	MHSA-Adult Urgent Services	0	0	0	0	0	0	0	
4104-10	64.129	MHSA-Therapeutic Services	0	0	0	0	10	4	0	4
4104-12	64.130	MHSA-Community Prev Team	0	0	0	0	0	0	0	0
4104-14	64.131	MHSA-MHSA IT Proj	0	0	0	0	0	0	0	0
4104-15	64.132	MHSA-Work Educ & Training	0	0	0	0	0	0	0	0
4104-16	64.133	MHSA-Innovation	0	0	0	0	0	0	0	0
4104-17	64.134	MHSA-Administrative	0	0	0	0	0	0	0	0
4120-93	64.135	Human Services-Security & Compliance	0	0	0	0	0	0	0	0
4134-00	64.136	Jail Medical	0	0	0	0	0	0	0	0
4134-72	64.137	Jail Medical-LCC	0	0	0	0	0	0	0	0
4400	64.138	Sutter Co Waterworks District #1	0	0	0	0	981	376	34	411
4934	64.139	Public Admin Escheatment	0	0	0	0	0	0	0	0
5101-05	64.140	Welfare-Social Workers Empy	0	0	0	0	0	0	0	0
5101-10	64.141	Welfare-Admin Support	0	0	0	0	0	0	0	0
5101-15	64.142	Welfare-Non-Welfare Admin Svcs	0	0	0	0	0	0	0	0
5101-20	64.143	Welfare-Social Services	0	0	0	0	0	0	0	0
5101-30	64.144	Welfare-Eligibility & Nonservices	0	0	0	0	0	0	0	0
5101-35	64.145	Welfare-Welfare Fraud	0	0	0	0	0	0	0	0
5101-40	64.146	Welfare-Clerical Support	0	0	0	0	0	0	0	0
5206	64.147	TANF-Foster Care	0	0	0	0	0	0	0	0
5211	64.148	Delinquent Tax Sales Trust Fund	0	0	0	0	0	0	0	0
5301	64.149	General Relief	0	0	0	0	0	0	0	0
5601	64.150	Veterans Service Officer	0	0	0	0	0	0	0	0
6201-35	64.151	Library-Literacy Prg	0	0	0	0	0	0	0	0
7202	64.152	Subsidy Requests Organizations	0	0	0	0	0	0	0	0
7204	64.153	Etti Hall	0	0	0	0	46	18	2	19
Total Other Departments-2			1	95	8	103	1,050	403	37	440

Exhibit 3D.1 Cost Allocation, Sutter County General Services, Continued

Other Departments-1			Prining Services				Copier Services			
			Alloc Base (\$ Print)	First Alloc (\$)	Second Alloc (\$)	Sub Total (\$)	Alloc Base (\$ Copier)	First Alloc (\$)	Second Alloc (\$)	Sub Total (\$)
Dept. No.		Department Name								
0112	64.01	Child Supp Serv Reimb/Adjustment	0	0	0	0	1,265	138	12	150
0140	64.02	County Local Revenue Fund	0	0	0	0	0	0	0	0
0177	64.03	CCPIF SB 678	0	0	0	0	0	0	0	0
0184	64.04	Sheriff Inmate Welfare	0	0	0	0	0	0	0	0
0241	64.05	Public Safety Realignment 2011	0	0	0	0	0	0	0	0
0252	64.06	Emergency Medical Service	0	0	0	0	0	0	0	0
0253	64.07	RLF CDBG Housing Rehabilitation	0	0	0	0	0	0	0	0
0279	64.08	Criminal Lab Analysis Fee	0	0	0	0	0	0	0	0
0284	64.09	CDBG Housing Rehab 04-STB	0	0	0	0	0	0	0	0
0289	64.10	EDBG PI Fund	0	0	0	0	0	0	0	0
0301	64.11	County Service Area G	0	0	0	0	0	0	0	0
0305	64.12	County Service Area F	353	62	6	68	0	0	0	0
0309	64.13	County Service Area C	0	0	0	0	0	0	0	0
0311	64.14	County Service Area D	0	0	0	0	0	0	0	0
0320	64.15	Sutter County Water Agency	0	0	0	0	0	0	0	0
0321	64.16	Lo Canal Operations & Maintenance	0	0	0	0	0	0	0	0
0326	64.17	County Water Zone #4	0	0	0	0	0	0	0	0
0327	64.18	County Water Zone #5	0	0	0	0	0	0	0	0
0329	64.19	County Water Zone #7	0	0	0	0	0	0	0	0
0330	64.20	County Water Zone #8	0	0	0	0	0	0	0	0
0340	64.21	Co Consolid St Lighting District	0	0	0	0	0	0	0	0
0390	64.22	EI Cerrito Drain District	0	0	0	0	0	0	0	0
0395	64.23	Rio Ramaza Comm. Serv District	0	0	0	0	0	0	0	0
1103	64.24	Non-Departmental Expense	0	0	0	0	0	0	0	0
1209	64.25	General Revenues	0	0	0	0	0	0	0	0
1801	64.26	Plant Acquisition	0	0	0	0	0	0	0	0
1911	64.27	General Insurance & Bonds	0	0	0	0	0	0	0	0
1923	64.28	Flood Control	0	0	0	0	0	0	0	0
2104	64.29	Grand Jury	0	0	0	0	5	1	0	1
2109	64.30	Trial Court Funding	0	0	0	0	0	0	0	0
2125-04	64.31	DA-Spousal Abuser Prosecute	0	0	0	0	0	0	0	0
2125-08	64.32	DA-Criminal Investigation	168	30	3	32	0	0	0	0
2125-09	64.33	DA-Welfare Investigation	0	0	0	0	0	0	0	0
2125-72	64.34	Local Community Correction Acc	0	0	0	0	0	0	0	0
2202	64.35	Net 5-Sheriff	0	0	0	0	0	0	0	0
2303	64.36	Delinquency Prevention Commiss'n	0	0	0	0	0	0	0	0
2309	64.37	Bi-County Juvenile Hall	0	0	0	0	0	0	0	0
2703	64.38	Fish & Game Propagation	0	0	0	0	0	0	0	0
2711	64.39	Domestic Violence Centers	0	0	0	0	0	0	0	0
3000	64.41	Urban Area Resident St Lighting	0	0	0	0	0	0	0	0
4102-01	64.42	Mental Health-Admin Support	0	0	0	0	4,199	457	40	498
4102-02	64.43	Mental Health-Homeless Mgt	0	0	0	0	0	0	0	0
4102-03	64.44	Mental Health-Crisis Clinic	0	0	0	0	0	0	0	0
4102-04	64.45	Mental Health-Community Services	0	0	0	0	0	0	0	0
4102-07	64.46	Mental Health-Inpatient	0	0	0	0	816	89	8	97
4102-08	64.47	Mental Health-Managed Care	0	0	0	0	0	0	0	0
4102-09	64.48	Mental Health-IMD/SNF Facilities	0	0	0	0	0	0	0	0
4102-10	64.49	Mental Health-Non IMD	0	0	0	0	0	0	0	0
4102-12	64.50	Mental Health-Day Treatment/Adult	0	0	0	0	0	0	0	0
4102-13	64.51	Mental Health-Juvenile Hall/Jail	0	0	0	0	0	0	0	0
4102-14	64.52	Mental Health-Homeless Mentally Ill	0	0	0	0	0	0	0	0
4102-15	64.53	Mental Health-Conditional Release Prgr	0	0	0	0	0	0	0	0
4102-16	64.54	Mental Health-Outpatient/Adult	0	0	0	0	0	0	0	0
4102-17	64.55	Mental Health-Outpatient/Child	0	0	0	0	424	46	4	50
4102-19	64.56	Mental Health-Children's IEP Svcs	0	0	0	0	0	0	0	0
4102-20	64.57	Mental Health-Advocacy	0	0	0	0	0	0	0	0
4102-22	64.58	Mental Health-Camp Singer	0	0	0	0	0	0	0	0
4102-25	64.59	Mental Health-Systems of Care Childrer	0	0	0	0	0	0	0	0
4102-26	64.60	Mental Health-Sutter County BF	0	0	0	0	0	0	0	0
4102-28	64.61	Mental Health-Sutter CW MH	0	0	0	0	0	0	0	0
4102-29	64.62	Mental Health-Yuba County BF	0	0	0	0	0	0	0	0
4102-31	64.63	Mental Health-CSS/Admin Sup	0	0	0	0	0	0	0	0
4102-32	64.64	Mental Health-CSOC Adult Prgm	0	0	0	0	0	0	0	0
4102-34	64.65	Mental Health-Victor Community	0	0	0	0	0	0	0	0
4102-35	64.66	Mental Health-CSS/Direct/Case Svcs	0	0	0	0	0	0	0	0
4102-37	64.67	Mental Health-OTP(SACPA)	0	0	0	0	0	0	0	0
4102-41	64.68	Mental Health-Alcohol Admin	0	0	0	0	0	0	0	0
4102-42	64.69	Mental Health-Prevention	0	0	0	0	163	18	2	19
4102-44	64.70	Mental Health-Safe & Drug Free Schls	0	0	0	0	0	0	0	0
4102-48	64.71	Mental Health-Sutter Co CW D/A	0	0	0	0	0	0	0	0
4102-49	64.72	Mental Health-Yuba County CW D/A	0	0	0	0	0	0	0	0
4102-50	64.73	Mental Health-Drug Outpatient	0	0	0	0	0	0	0	0
4102-51	64.74	Mental Health-OFC	0	0	0	0	0	0	0	0
4102-52	64.75	Mental Health-Drug/Outreach	0	0	0	0	0	0	0	0
4102-53	64.76	Mental Health-Drug & Alcohol Juv	0	0	0	0	0	0	0	0
Total Other Departments-1			521	92	8	100	6,870	749	66	814

Exhibit 3D.1 Cost Allocation, Sutter County General Services, Continued

Other Departments-2			Prining Services				Copier Services			
Dept. No.		Department Name	Alloc Base (\$ Print)	First Alloc (\$)	Second Alloc (\$)	Sub Total (\$)	Alloc Base (\$ Copier)	First Alloc (\$)	Second Alloc (\$)	Sub Total (\$)
4102-54	64.77	Mental Health-First Steps	0	0	0	0	250	27	2	30
4102-58	64.78	Mental Health-Drug Court SC	0	0	0	0	0	0	0	0
4102-59	64.79	Mental Health-Yuba County	0	0	0	0	0	0	0	0
4102-65	64.80	Mental Health-UR/QI Programs	0	0	0	0	0	0	0	0
4102-68	64.81	Mental Health-Drug Medi-Cal	0	0	0	0	0	0	0	0
4102-72	64.82	Mental Health-Local Comm Corr	0	0	0	0	0	0	0	0
4102-80	64.83	Mental Health-SB678	0	0	0	0	0	0	0	0
4102-81	64.84	Mental Health-Juvenile Probation	0	0	0	0	0	0	0	0
4102-82	64.85	Mental Health-Forensic	0	0	0	0	0	0	0	0
4103-12	64.86	Health-Children & Family	0	0	0	0	0	0	0	0
4103-15	64.87	Health-Vital Statistics	0	0	0	0	0	0	0	0
4103-20	64.88	Health-CCS	157	28	2	30	0	0	0	0
4103-21	64.89	Health-WIC Farmer's Market	0	0	0	0	0	0	0	0
4103-26	64.90	Health-MCH	384	68	6	74	0	0	0	0
4103-29	64.91	Health-Foster Care	0	0	0	0	0	0	0	0
4103-30	64.92	Health-Nursing Admin	0	0	0	0	0	0	0	0
4103-31	64.93	Health-CHDP	0	0	0	0	0	0	0	0
4103-33	64.94	Health-CMSP Local Health Conn	0	0	0	0	0	0	0	0
4103-35	64.95	Health-Field Nursing	0	0	0	0	0	0	0	0
4103-36	64.96	Health-Bioterrorism	0	0	0	0	0	0	0	0
4103-37	64.97	Health-Pandemic Flu Preparedness	0	0	0	0	0	0	0	0
4103-38	64.98	Health-Acute Communicable Dis	0	0	0	0	0	0	0	0
4103-39	64.99	Health-Immunization Grant	0	0	0	0	0	0	0	0
4103-40	64.100	Health-WIC Nutrition	175	31	3	34	1,236	135	12	146
4103-43	64.101	Health-Homeland Security Grant	0	0	0	0	0	0	0	0
4103-45	64.102	Health-WIC Breast Feeding P	0	0	0	0	0	0	0	0
4103-50	64.103	Health-Laboratory	0	0	0	0	0	0	0	0
4103-51	64.104	Health-AIDS Surveillance	0	0	0	0	0	0	0	0
4103-53	64.105	Health-Tuberculosis	0	0	0	0	0	0	0	0
4103-54	64.106	Health-Chlamydia	0	0	0	0	0	0	0	0
4103-55	64.107	Health-Lead Poisoning	0	0	0	0	0	0	0	0
4103-56	64.108	Health-St Tuberculosis Grant	0	0	0	0	0	0	0	0
4103-57	64.109	Health-St. Medi-Cal Outreach	0	0	0	0	0	0	0	0
4103-60	64.110	Health-Health Education	0	0	0	0	0	0	0	0
4103-62	64.111	Health-Non-Hlth Dept Immunization	0	0	0	0	0	0	0	0
4103-65	64.112	Health-Community Chronic Disease	0	0	0	0	0	0	0	0
4103-66	64.113	Health-Supp Nutritional Asst Prog Ed	1,997	352	32	383	0	0	0	0
4103-67	64.114	Health-Supp Nutr Asst Prgm ED-CWD	1,386	244	22	266	0	0	0	0
4103-68	64.115	Health-Ebola Supplemental	0	0	0	0	0	0	0	0
4103-78	64.116	Health-Injury Prevention	0	0	0	0	0	0	0	0
4103-81	64.117	Health-Public Health Clinic	0	0	0	0	0	0	0	0
4103-82	64.118	Health-Contract Services	0	0	0	0	0	0	0	0
4103-99	64.119	Health-Tobacco Control	0	0	0	0	0	0	0	0
4104-01	64.120	MHSA-Children's Sed Full Svc Part	0	0	0	0	244	27	2	29
4104-02	64.121	MHSA-Urgent Services	0	0	0	0	0	0	0	0
4104-03	64.122	MHSA-Transition Age Youth FSP	0	0	0	0	221	24	2	26
4104-04	64.123	MHSA-Adult and Older Adult FSP	0	0	0	0	163	18	2	19
4104-05	64.124	MHSA-Older Adult Mobile Outreach	0	0	0	0	0	0	0	0
4104-06	64.125	MHSA-Ethnic Outreach Services	0	0	0	0	0	0	0	0
4104-07	64.126	MHSA-Housing Program	0	0	0	0	0	0	0	0
4104-08	64.127	MHSA-Wellness & Recover Adult	0	0	0	0	358	39	3	42
4104-09	64.128	MHSA-Adult Urgent Services	0	0	0	0	0	0	0	0
4104-10	64.129	MHSA-Therapeutic Services	0	0	0	0	140	15	1	17
4104-12	64.130	MHSA-Community Prev Team	0	0	0	0	244	27	2	29
4104-14	64.131	MHSA-MHSA IT Proj	0	0	0	0	0	0	0	0
4104-15	64.132	MHSA-Work Educ & Training	0	0	0	0	0	0	0	0
4104-16	64.133	MHSA-Innovation	0	0	0	0	0	0	0	0
4104-17	64.134	MHSA-Administrative	0	0	0	0	0	0	0	0
4120-93	64.135	Human Services-Security & Compliance	0	0	0	0	0	0	0	0
4134-00	64.136	Jail Medical	0	0	0	0	499	54	5	59
4134-72	64.137	Jail Medical-LCC	0	0	0	0	0	0	0	0
4400	64.138	Sutter Co Waterworks District #1	0	0	0	0	0	0	0	0
4934	64.139	Public Admin Escheatment	0	0	0	0	0	0	0	0
5101-05	64.140	Welfare-Social Workers Empy	0	0	0	0	0	0	0	0
5101-10	64.141	Welfare-Admin Support	0	0	0	0	0	0	0	0
5101-15	64.142	Welfare-Non-Welfare Admin Svcs	0	0	0	0	0	0	0	0
5101-20	64.143	Welfare-Social Services	0	0	0	0	0	0	0	0
5101-30	64.144	Welfare-Eligibility & Nonservices	0	0	0	0	0	0	0	0
5101-35	64.145	Welfare-Welfare Fraud	0	0	0	0	0	0	0	0
5101-40	64.146	Welfare-Clerical Support	0	0	0	0	0	0	0	0
5206	64.147	TANF-Foster Care	0	0	0	0	0	0	0	0
5211	64.148	Delinquent Tax Sales Trust Fund	0	0	0	0	0	0	0	0
5301	64.149	General Relief	0	0	0	0	0	0	0	0
5601	64.150	Veterans Service Officer	0	0	0	0	0	0	0	0
6201-35	64.151	Library-Literacy Prg	0	0	0	0	0	0	0	0
7202	64.152	Subsidy Requests Organizations	0	0	0	0	0	0	0	0
7204	64.153	Ettl Hall	0	0	0	0	0	0	0	0
Total Other Departments-2			4,098	721	65	786	3,353	365	32	397

Exhibit 3D.1 Cost Allocation, Sutter County General Services, Continued

Other Departments-1			Direct Identified					Summary
			Alloc Base (% Salary)	First Alloc (\$)	Second Alloc (\$)	Less Direct Billings (\$)	Sub Total (\$)	Net Total Allocated (\$)
0112	64.01	Child Supp Serv Reimb/Adjustment	0.02	129	16	0	145	8,398
0140	64.02	County Local Revenue Fund	0.00	0	0	0	0	0
0177	64.03	CCPIF SB 678	0.00	0	0	0	0	0
0184	64.04	Sheriff Inmate Welfare	0.00	0	0	0	0	200
0241	64.05	Public Safety Realignment 2011	0.00	0	0	0	0	0
0252	64.06	Emergency Medical Service	0.00	0	0	0	0	0
0253	64.07	RLF CDBG Housing Rehabilitation	0.00	0	0	0	0	0
0279	64.08	Criminal Lab Analysis Fee	0.00	0	0	0	0	0
0284	64.09	CDBG Housing Rehab 04-STB	0.00	0	0	0	0	0
0289	64.10	EDBG PI Fund	0.00	0	0	0	0	0
0301	64.11	County Service Area G	0.00	0	0	0	0	0
0305	64.12	County Service Area F	0.00	0	0	0	0	1,035
0309	64.13	County Service Area C	0.00	0	0	0	0	67
0311	64.14	County Service Area D	0.00	0	0	0	0	164
0320	64.15	Sutter County Water Agency	0.00	0	0	0	0	0
0321	64.16	Lo Canal Operations & Maintenance	0.00	0	0	0	0	0
0326	64.17	County Water Zone #4	0.00	0	0	0	0	0
0327	64.18	County Water Zone #5	0.00	0	0	0	0	0
0329	64.19	County Water Zone #7	0.00	0	0	0	0	0
0330	64.20	County Water Zone #8	0.00	0	0	0	0	0
0340	64.21	Co Consol St Lighting District	0.00	0	0	0	0	0
0390	64.22	El Cerrito Drain District	0.00	0	0	0	0	0
0395	64.23	Rio Ramaza Comm. Serv District	0.60	4,192	520	3,732	980	985
1103	64.24	Non-Departmental Expense	0.00	0	0	0	0	1,015
1209	64.25	General Revenues	0.00	0	0	0	0	0
1801	64.26	Plant Acquisition	0.00	0	0	0	0	267
1911	64.27	General Insurance & Bonds	0.00	0	0	0	0	0
1923	64.28	Flood Control	0.00	0	0	0	0	0
2104	64.29	Grand Jury	0.00	0	0	0	0	20
2109	64.30	Trial Court Funding	0.00	0	0	0	0	0
2125-04	64.31	DA-Spousal Abuser Prosecute	0.00	0	0	0	0	0
2125-08	64.32	DA-Criminal Investigation	0.00	0	0	0	0	834
2125-09	64.33	DA-Welfare Investigation	0.00	0	0	0	0	0
2125-72	64.34	Local Community Correction Acc	0.00	0	0	0	0	0
2202	64.35	Net 5-Sheriff	0.00	0	0	0	0	0
2303	64.36	Delinquency Prevention Commiss'n	0.00	0	0	0	0	9
2309	64.37	Bi-County Juvenile Hall	0.00	0	0	0	0	0
2703	64.38	Fish & Game Propagation	1.59	11,164	1,386	0	12,550	12,641
2711	64.39	Domestic Violence Centers	0.00	0	0	0	0	0
3000	64.41	Urban Area Resident St Lighting	0.00	0	0	0	0	0
4102-01	64.42	Mental Health-Admin Support	0.00	0	0	0	0	5,275
4102-02	64.43	Mental Health-Homeless Mgt	0.00	0	0	0	0	67
4102-03	64.44	Mental Health-Crisis Clinic	0.00	0	0	0	0	401
4102-04	64.45	Mental Health-Community Services	0.00	0	0	0	0	0
4102-07	64.46	Mental Health-Inpatient	0.00	0	0	0	0	2,501
4102-08	64.47	Mental Health-Managed Care	0.00	0	0	0	0	0
4102-09	64.48	Mental Health-IMD/SNF Facilities	0.00	0	0	0	0	0
4102-10	64.49	Mental Health-Non IMD	0.00	0	0	0	0	0
4102-12	64.50	Mental Health-Day Treatment/Adult	0.00	0	0	0	0	67
4102-13	64.51	Mental Health-Juvenile Hall/Jail	0.00	0	0	0	0	0
4102-14	64.52	Mental Health-Homeless Mentally Ill	0.00	0	0	0	0	0
4102-15	64.53	Mental Health-Conditional Release Prgm	0.00	0	0	0	0	468
4102-16	64.54	Mental Health-Outpatient/Adult	0.00	0	0	0	0	67
4102-17	64.55	Mental Health-Outpatient/Child	0.00	0	0	0	0	1,453
4102-19	64.56	Mental Health-Children's IEP Svcs	0.00	0	0	0	0	0
4102-20	64.57	Mental Health-Advocacy	0.00	0	0	0	0	67
4102-22	64.58	Mental Health-Camp Singer	0.00	0	0	0	0	0
4102-25	64.59	Mental Health-Systems of Care Children	0.00	0	0	0	0	67
4102-26	64.60	Mental Health-Sutter County BF	0.00	0	0	0	0	0
4102-28	64.61	Mental Health-Sutter CW MH	0.00	0	0	0	0	0
4102-29	64.62	Mental Health-Yuba County BF	0.00	0	0	0	0	0
4102-31	64.63	Mental Health-CSS/Admin Sup	0.00	0	0	0	0	0
4102-32	64.64	Mental Health-CSOC Adult Prgm	0.00	0	0	0	0	0
4102-34	64.65	Mental Health-Victor Community	0.00	0	0	0	0	0
4102-35	64.66	Mental Health-CSS/Direct/Case Svcs	0.00	0	0	0	0	0
4102-37	64.67	Mental Health-OTP(SACPA)	0.00	0	0	0	0	0
4102-41	64.68	Mental Health-Alcohol Admin	0.00	0	0	0	0	0
4102-42	64.69	Mental Health-Prevention	0.00	0	0	0	0	1,288
4102-44	64.70	Mental Health-Safe & Drug Free Schls	0.00	0	0	0	0	0
4102-48	64.71	Mental Health-Sutter Co CW D/A	0.00	0	0	0	0	0
4102-49	64.72	Mental Health-Yuba County CW D/A	0.00	0	0	0	0	0
4102-50	64.73	Mental Health-Drug Outpatient	0.00	0	0	0	0	1,803
4102-51	64.74	Mental Health-OFC	0.00	0	0	0	0	0
4102-52	64.75	Mental Health-Drug/Outreach	0.00	0	0	0	0	0
4102-53	64.76	Mental Health-Drug & Alcohol Juv	0.00	0	0	0	0	0
Total Other Departments-1			2.20	15,484	1,922	3,732	13,674	39,158

Exhibit 3D.1 Cost Allocation, Sutter County General Services, Continued

Other Departments-2			Direct Identified					Summary
			Alloc Base	First Alloc	Second Alloc	Less Direct Billings	Sub Total	Net Total Allocated
Dept. No.		Department Name	(% Salary)	(\$)	(\$)	(\$)	(\$)	(\$)
4102-54	64.77	Mental Health-First Steps	0.00	0	0	0	0	1,432
4102-58	64.78	Mental Health-Drug Court SC	0.00	0	0	0	0	0
4102-59	64.79	Mental Health-Yuba County	0.00	0	0	0	0	0
4102-65	64.80	Mental Health-UR/QI Programs	0.00	0	0	0	0	401
4102-68	64.81	Mental Health-Drug Medi-Cal	0.00	0	0	0	0	67
4102-72	64.82	Mental Health-Local Comm Corr	0.00	0	0	0	0	0
4102-80	64.83	Mental Health-SB678	0.00	0	0	0	0	0
4102-81	64.84	Mental Health-Juvenile Probation	0.00	0	0	0	0	0
4102-82	64.85	Mental Health-Forensic	0.00	0	0	0	0	67
4103-12	64.86	Health-Children & Family	0.00	0	0	0	0	334
4103-15	64.87	Health-Vital Statistics	0.00	0	0	0	0	67
4103-20	64.88	Health-CCS	0.00	0	0	0	0	230
4103-21	64.89	Health-WIC Farmer's Market	0.00	0	0	0	0	0
4103-26	64.90	Health-MCH	0.00	0	0	0	0	207
4103-29	64.91	Health-Foster Care	0.00	0	0	0	0	0
4103-30	64.92	Health-Nursing Admin	0.00	0	0	0	0	134
4103-31	64.93	Health-CHDP	0.00	0	0	0	0	534
4103-33	64.94	Health-CMSP Local Health Conn	0.00	0	0	0	0	0
4103-35	64.95	Health-Field Nursing	0.00	0	0	0	0	67
4103-36	64.96	Health-Bioterrorism	0.00	0	0	0	0	334
4103-37	64.97	Health-Pandemic Flu Preparedness	0.00	0	0	0	0	0
4103-38	64.98	Health-Acute Communicable Dis	0.00	0	0	0	0	267
4103-39	64.99	Health-Immunization Grant	0.00	0	0	0	0	334
4103-40	64.100	Health-WIC Nutrition	0.00	0	0	0	0	915
4103-43	64.101	Health-Homeland Security Grant	0.00	0	0	0	0	0
4103-45	64.102	Health-WIC Breast Feeding P	0.00	0	0	0	0	67
4103-50	64.103	Health-Laboratory	0.00	0	0	0	0	267
4103-51	64.104	Health-AIDS Surveillance	0.00	0	0	0	0	0
4103-53	64.105	Health-Tuberculosis	0.00	0	0	0	0	0
4103-54	64.106	Health-Chlamydia	0.00	0	0	0	0	0
4103-55	64.107	Health-Lead Poisoning	0.00	0	0	0	0	67
4103-56	64.108	Health-St Tuberculosis Grant	0.00	0	0	0	0	0
4103-57	64.109	Health-St. Medi-Cal Outreach	0.00	0	0	0	0	134
4103-60	64.110	Health-Health Education	0.00	0	0	0	0	134
4103-62	64.111	Health-Non-Hlth Dept Immunization	0.00	0	0	0	0	0
4103-65	64.112	Health-Community Chronic Disease	0.00	0	0	0	0	0
4103-66	64.113	Health-Supp Nutritional Asst Prog Ed	0.00	0	0	0	0	2,162
4103-67	64.114	Health-Supp Nutr Asst Prgm ED-CWD	0.00	0	0	0	0	934
4103-68	64.115	Health-Ebola Supplemental	0.00	0	0	0	0	200
4103-78	64.116	Health-Injury Prevention	0.00	0	0	0	0	668
4103-81	64.117	Health-Public Health Clinic	0.00	0	0	0	0	668
4103-82	64.118	Health-Contract Services	0.00	0	0	0	0	67
4103-99	64.119	Health-Tobacco Control	0.00	0	0	0	0	1,002
4104-01	64.120	MHSA-Children's Sed Full Svc Part	0.00	0	0	0	0	162
4104-02	64.121	MHSA-Urgent Services	0.00	0	0	0	0	0
4104-03	64.122	MHSA-Transition Age Youth FSP	0.00	0	0	0	0	427
4104-04	64.123	MHSA-Adult and Older Adult FSP	0.00	0	0	0	0	220
4104-05	64.124	MHSA-Older Adult Mobile Outreach	0.00	0	0	0	0	67
4104-06	64.125	MHSA-Ethnic Outreach Services	0.00	0	0	0	0	1,469
4104-07	64.126	MHSA-Housing Program	0.00	0	0	0	0	0
4104-08	64.127	MHSA-Wellness & Recover Adult	0.00	0	0	0	0	1,579
4104-09	64.128	MHSA-Adult Urgent Services	0.00	0	0	0	0	200
4104-10	64.129	MHSA-Therapeutic Services	0.00	0	0	0	0	756
4104-12	64.130	MHSA-Community Prev Team	0.00	0	0	0	0	1,498
4104-14	64.131	MHSA-MHSA IT Proj	0.00	0	0	0	0	0
4104-15	64.132	MHSA-Work Educ & Training	0.00	0	0	0	0	267
4104-16	64.133	MHSA-Innovation	0.00	0	0	0	0	0
4104-17	64.134	MHSA-Administrative	0.00	0	0	0	0	0
4120-93	64.135	Human Services-Security & Compliance	0.00	0	0	0	0	0
4134-00	64.136	Jail Medical	0.64	4,503	559	0	5,062	6,591
4134-72	64.137	Jail Medical-LCC	0.00	0	0	0	0	0
4400	64.138	Sutter Co Waterworks District #1	0.00	0	0	0	0	411
4934	64.139	Public Admin Escheatment	0.00	0	0	0	0	0
5101-05	64.140	Welfare-Social Workers Empry	0.00	0	0	0	0	0
5101-10	64.141	Welfare-Admin Support	0.00	0	0	0	0	0
5101-15	64.142	Welfare-Non-Welfare Admin Svcs	0.00	0	0	0	0	0
5101-20	64.143	Welfare-Social Services	0.00	0	0	0	0	0
5101-30	64.144	Welfare-Eligibility & Nonservices	0.00	0	0	0	0	0
5101-35	64.145	Welfare-Welfare Fraud	0.00	0	0	0	0	0
5101-40	64.146	Welfare-Clerical Support	0.00	0	0	0	0	0
5206	64.147	TANF-Foster Care	0.00	0	0	0	0	0
5211	64.148	Delinquent Tax Sales Trust Fund	0.00	0	0	0	0	0
5301	64.149	General Relief	0.00	0	0	0	0	0
5601	64.150	Veterans Service Officer	0.00	0	0	0	0	0
6201-35	64.151	Library-Literacy Prg	0.00	0	0	0	0	0
7202	64.152	Subsidy Requests Organizations	0.00	0	0	0	0	0
7204	64.153	Etti Hall	1.72	12,123	1,505	14,751	(1,123)	(1,104)
Total Other Departments-2			2.36	16,626	2,064	14,751	3,939	24,300

Exhibit 3D.2 Cost Allocation, Sutter County General Services, Year Ended June 30, 2016

Non County Agencies			Purchasing				Telecommunications			
			Alloc Base (# Hours)	First Alloc (\$)	Second Alloc (\$)	Sub Total (\$)	Alloc Base (# Hours)	First Alloc (\$)	Second Alloc (\$)	Sub Total (\$)
5100	65.01	Children/Family Comm.	0	0	0	0	0	0	0	
5116	65.02	DNA ID Prop 69 State	0	0	0	0	0	0	0	
5121	65.03	Redevelopment Prop Tax Tr	0	0	0	0	0	0	0	
5125	65.04	ERAF 04/05	0	0	0	0	0	0	0	
5128	65.05	Live Oak Redevelopment Agency	0	0	0	0	0	0	0	
5193	65.06	Highland EST Improv Redemption	0	0	0	0	0	0	0	
5203	65.07	Agency Collections Payable	0	0	0	0	0	0	0	
5212	65.08	Local Transportation Tax	0	0	0	0	0	0	0	
5215	65.09	Tax Collector's Trust	0	0	0	0	0	0	0	
5218	65.10	Taxes	0	0	0	0	0	0	0	
5219	65.11	In Lieu Tax Trust	0	0	0	0	0	0	0	
5240	65.12	City of Live Oak	0	0	0	0	0	0	0	
5241	65.13	City of Yuba City	0	0	0	0	0	0	0	
5262	65.14	Sutter-Butte Flood Control	0	0	0	0	0	0	0	
5263	65.15	Sac Area Flood Control	0	0	0	0	0	0	0	
5265	65.16	FRAQMD	0	0	0	0	0	0	0	
5267	65.17	Statewide Comm Infrastructure	0	0	0	0	0	0	0	
5277	65.18	Narco	0	0	0	0	0	0	0	
5280	65.19	Regional Waste Management	0	0	0	0	0	0	0	
6401	65.20	Fairview Cemetery	0	0	0	0	0	0	0	
6402	65.21	Live Oak Cemetery	0	0	0	0	0	0	0	
6403	65.22	Meridian Cemetery Trust	0	0	0	0	0	0	0	
6404	65.23	Nicolaus Cemetery	0	0	0	0	0	0	0	
6405	65.24	Pleasant Grove Cemetery	0	0	0	0	0	0	0	
6406	65.25	Sutter Cemetery	0	0	0	0	0	0	0	
6415	65.26	Gilsizer County Drainage	2	122	12	134	0	0	0	
6416	65.27	Live Oak Cemetery Specl Assess	0	0	0	0	0	0	0	
6419	65.28	Meridian Fire District	0	0	0	0	0	0	0	
6420	65.29	Sutter Basin Fire	0	0	0	0	0	0	0	
6424	65.30	Levee Disrt #1-Feather River	0	0	0	0	0	0	0	
6426	65.31	Levee District #1	0	0	0	0	0	0	0	
6427	65.32	Levee District #9	0	0	0	0	0	0	0	
6428	65.33	Maintenance Area #3	0	0	0	0	0	0	0	
6429	65.34	Maintenance Area #7 Zone 2	0	0	0	0	0	0	0	
6430	65.35	Maintenance Area #7 Zone 3	0	0	0	0	0	0	0	
6431	65.36	Maintenance Area #7 Zone 4	0	0	0	0	0	0	0	
6434	65.37	Bear River Levee Maintenance	0	0	0	0	0	0	0	
6435	65.38	Colusa Mosquito Abatement	0	0	0	0	0	0	0	
6436	65.39	S-Y Mosquito & Vector Control	0	0	0	0	0	0	0	
6437	65.40	Maintenance Area #16 Zone 1	0	0	0	0	0	0	0	
6438	65.41	Maintenance Area #16 Zone 2	0	0	0	0	0	0	0	
6439	65.42	Maintenance Area #16 Zone 3	0	0	0	0	0	0	0	
6440	65.43	Maintenance Area #16 Zone 4	0	0	0	0	0	0	0	
6449	65.44	Reclamation District #1000	0	0	0	0	0	0	0	
6451	65.45	Reclamation District #70	0	0	0	0	0	0	0	
6452	65.46	Reclamation District #777	0	0	0	0	0	0	0	
6453	65.47	Reclamation District #817	0	0	0	0	0	0	0	
6455	65.48	Reclamation District #1001	0	0	0	0	0	0	0	
6458	65.49	Reclamation District #2054	0	0	0	0	0	0	0	
6459	65.50	Reclamation District #2056	0	0	0	0	0	0	0	
6460	65.51	Reclamation District #2103	0	0	0	0	0	0	0	
6461	65.52	Reclamation District #1500	0	0	0	0	0	0	0	
6462	65.53	Reclamation District #1660	0	0	0	0	0	0	0	
6470	65.54	Sutter County Resource Conservtn	0	0	0	0	0	0	0	
6471	65.55	LAFCO	0	0	0	0	0	0	0	
6480	65.56	Butte Water District	0	0	0	0	0	0	0	
6481	65.57	Feather Water District	0	0	0	0	0	0	0	
6484	65.58	SCSD-90 Series A-Imprv Redemptn	0	0	0	0	0	0	0	
6489	65.59	CA First Sutter	0	0	0	0	0	0	0	
7561	65.60	Yuba City Unified CFD #1	0	0	0	0	0	0	0	
7562	65.61	Woodland Unified	0	0	0	0	0	0	0	
7565	65.62	Sutter Co Schools	0	0	0	0	0	0	0	
7577	65.63	Yuba Community College	0	0	0	0	0	0	0	
7601	65.64	E Nicolaus High 2000 Debt	0	0	0	0	0	0	0	
7602	65.65	Woodland Unified Debt Ser	0	0	0	0	0	0	0	
7607	65.66	Sutter High 2008 Bond Deb	0	0	0	0	0	0	0	
7651	65.67	YC#99-1 Series C Bonds Db	0	0	0	0	0	0	0	
7652	65.68	YC 2004-1 Meas K Bonds Deb	0	0	0	0	0	0	0	
7654	65.69	Franklin Elem 2006 DBT Ser	0	0	0	0	0	0	0	
7655	65.70	Yuba Comm. College Distr DS-A	0	0	0	0	0	0	0	
7656	65.71	Yuba Comm. College Distr DS-B	0	0	0	0	0	0	0	
7657	65.72	Yuba Comm College Distrb	0	0	0	0	0	0	0	
7661	65.73	LO#04-1 Series A Bonds Db	0	0	0	0	0	0	0	
7663	65.74	East Nicolaus H 2014 Debt Svc	0	0	0	0	0	0	0	
NVBH	65.75	North Valley Beh Health	0	0	0	0	0	0	0	
Total Non County Agencies			2	122	12	134	0	0	0	

Exhibit 3D.2 Cost Allocation, Sutter County General Services, Continued

Non County Agencies			Vehicles				Mail Services			
Fund No.	Fund Name		Alloc	First	Second	Sub	Alloc	First	Second	Sub
			Base	Alloc	Alloc	Total	Base	Alloc	Alloc	Total
			(# Hours)	(\$)	(\$)	(\$)	(\$ Postage)	(\$)	(\$)	(\$)
5100	65.01	Children/Family Comm.	0	0	0	0	2	1	0	1
5116	65.02	DNA ID Prop 69 State	0	0	0	0	0	0	0	0
5121	65.03	Redevelopment Prop Tax Tr	0	0	0	0	0	0	0	0
5125	65.04	ERAF 04/05	0	0	0	0	0	0	0	0
5128	65.05	Live Oak Redevelopment Agency	0	0	0	0	0	0	0	0
5193	65.06	Highland EST Improv Redemption	0	0	0	0	0	0	0	0
5203	65.07	Agency Collections Payable	0	0	0	0	0	0	0	0
5212	65.08	Local Transportation Tax	0	0	0	0	0	0	0	0
5215	65.09	Tax Collector's Trust	0	0	0	0	0	0	0	0
5218	65.10	Taxes	0	0	0	0	0	0	0	0
5219	65.11	In Lieu Tax Trust	0	0	0	0	0	0	0	0
5240	65.12	City of Live Oak	0	0	0	0	0	0	0	0
5241	65.13	City of Yuba City	0	0	0	0	0	0	0	0
5262	65.14	Sutter-Butte Flood Control	0	0	0	0	0	0	0	0
5263	65.15	Sac Area Flood Control	0	0	0	0	0	0	0	0
5265	65.16	FRAQMD	0	0	0	0	0	0	0	0
5267	65.17	Statewide Comm Infrastructure	0	0	0	0	0	0	0	0
5277	65.18	Narco	0	0	0	0	0	0	0	0
5280	65.19	Regional Waste Management	0	0	0	0	0	0	0	0
6401	65.20	Fairview Cemetery	0	0	0	0	0	0	0	0
6402	65.21	Live Oak Cemetery	0	0	0	0	0	0	0	0
6403	65.22	Meridian Cemetery Trust	0	0	0	0	0	0	0	0
6404	65.23	Nicolaus Cemetery	0	0	0	0	0	0	0	0
6405	65.24	Pleasant Grove Cemetery	0	0	0	0	0	0	0	0
6406	65.25	Sutter Cemetery	0	0	0	0	0	0	0	0
6415	65.26	Gilsizer County Drainage	0	0	0	0	9	4	0	4
6416	65.27	Live Oak Cemetery Spect Assess	0	0	0	0	0	0	0	0
6419	65.28	Meridian Fire District	0	0	0	0	0	0	0	0
6420	65.29	Sutter Basin Fire	0	0	0	0	0	0	0	0
6424	65.30	Levee Distr #1-Feather River	0	0	0	0	0	0	0	0
6426	65.31	Levee District #1	0	0	0	0	0	0	0	0
6427	65.32	Levee District #9	0	0	0	0	0	0	0	0
6428	65.33	Maintenance Area #3	0	0	0	0	0	0	0	0
6429	65.34	Maintenance Area #7 Zone 2	0	0	0	0	0	0	0	0
6430	65.35	Maintenance Area #7 Zone 3	0	0	0	0	0	0	0	0
6431	65.36	Maintenance Area #7 Zone 4	0	0	0	0	0	0	0	0
6434	65.37	Bear River Levee Maintenance	0	0	0	0	0	0	0	0
6435	65.38	Colusa Mosquito Abatement	0	0	0	0	0	0	0	0
6436	65.39	S-Y Mosquito & Vector Control	0	0	0	0	0	0	0	0
6437	65.40	Maintenance Area #16 Zone 1	0	0	0	0	0	0	0	0
6438	65.41	Maintenance Area #16 Zone 2	0	0	0	0	0	0	0	0
6439	65.42	Maintenance Area #16 Zone 3	0	0	0	0	0	0	0	0
6440	65.43	Maintenance Area #16 Zone 4	0	0	0	0	0	0	0	0
6449	65.44	Reclamation District #1000	0	0	0	0	0	0	0	0
6451	65.45	Reclamation District #70	0	0	0	0	0	0	0	0
6452	65.46	Reclamation District #777	0	0	0	0	0	0	0	0
6453	65.47	Reclamation District #817	0	0	0	0	0	0	0	0
6455	65.48	Reclamation District #1001	0	0	0	0	0	0	0	0
6458	65.49	Reclamation District #2054	0	0	0	0	0	0	0	0
6459	65.50	Reclamation District #2056	0	0	0	0	0	0	0	0
6460	65.51	Reclamation District #2103	0	0	0	0	0	0	0	0
6461	65.52	Reclamation District #1500	0	0	0	0	0	0	0	0
6462	65.53	Reclamation District #1660	0	0	0	0	0	0	0	0
6470	65.54	Sutter County Resource Conservtn	0	0	0	0	0	0	0	0
6471	65.55	LAFCO	0	0	0	0	83	32	3	35
6480	65.56	Butte Water District	0	0	0	0	0	0	0	0
6481	65.57	Feather Water District	0	0	0	0	0	0	0	0
6484	65.58	SCSD-90 Series A-Imprv Redemptn	0	0	0	0	0	0	0	0
6489	65.59	CA First Sutter	0	0	0	0	0	0	0	0
7561	65.60	Yuba City Unified CFD #1	0	0	0	0	0	0	0	0
7562	65.61	Woodland Unified	0	0	0	0	0	0	0	0
7565	65.62	Sutter Co Schools	0	0	0	0	0	0	0	0
7577	65.63	Yuba Community College	0	0	0	0	0	0	0	0
7601	65.64	E Nicolaus High 2000 Debt	0	0	0	0	0	0	0	0
7602	65.65	Woodland Unified Debt Ser	0	0	0	0	0	0	0	0
7607	65.66	Sutter High 2008 Bond Deb	0	0	0	0	0	0	0	0
7651	65.67	YC#99-1 Series C Bonds Db	0	0	0	0	0	0	0	0
7652	65.68	YC 2004-1 Meas K Bonds Deb	0	0	0	0	0	0	0	0
7654	65.69	Franklin Elem 2006 DBT Ser	0	0	0	0	0	0	0	0
7655	65.70	Yuba Comm. College Distr DS-A	0	0	0	0	0	0	0	0
7656	65.71	Yuba Comm. College Distr DS-B	0	0	0	0	0	0	0	0
7657	65.72	Yuba Comm College Distrb	0	0	0	0	0	0	0	0
7661	65.73	LO#04-1 Series A Bonds Db	0	0	0	0	0	0	0	0
7663	65.74	East Nicolaus H 2014 Debt Svc	0	0	0	0	0	0	0	0
NVBH	65.75	North Valley Beh Health	0	0	0	0	0	0	0	0
Total Non County Agencies			0	0	0	0	94	36	3	39

Exhibit 3D.2 Cost Allocation, Sutter County General Services, Continued

Non County Agencies			Printing Services				Copier Services			
			Alloc Base (\$ Print)	First Alloc (\$)	Second Alloc (\$)	Sub Total (\$)	Alloc Base (\$ Copier)	First Alloc (\$)	Second Alloc (\$)	Sub Total (\$)
5100	65.01	Children/Family Comm.	0	0	0	0	734	80	7	87
5116	65.02	DNA ID Prop 69 State	0	0	0	0	0	0	0	0
5121	65.03	Redevelopment Prop Tax Tr	0	0	0	0	0	0	0	0
5125	65.04	ERAF 04/05	0	0	0	0	0	0	0	0
5128	65.05	Live Oak Redevelopment Agency	0	0	0	0	0	0	0	0
5193	65.06	Highland EST Improv Redemption	0	0	0	0	0	0	0	0
5203	65.07	Agency Collections Payable	0	0	0	0	0	0	0	0
5212	65.08	Local Transportation Tax	0	0	0	0	0	0	0	0
5215	65.09	Tax Collector's Trust	0	0	0	0	0	0	0	0
5218	65.10	Taxes	0	0	0	0	0	0	0	0
5219	65.11	In Lieu Tax Trust	0	0	0	0	0	0	0	0
5240	65.12	City of Live Oak	0	0	0	0	0	0	0	0
5241	65.13	City of Yuba City	0	0	0	0	0	0	0	0
5262	65.14	Sutter-Butte Flood Control	0	0	0	0	0	0	0	0
5263	65.15	Sac Area Flood Control	0	0	0	0	0	0	0	0
5265	65.16	FRAQMD	0	0	0	0	0	0	0	0
5267	65.17	Statewide Comm Infrastructure	0	0	0	0	0	0	0	0
5277	65.18	Narco	0	0	0	0	0	0	0	0
5280	65.19	Regional Waste Management	0	0	0	0	0	0	0	0
6401	65.20	Fairview Cemetery	0	0	0	0	0	0	0	0
6402	65.21	Live Oak Cemetery	0	0	0	0	0	0	0	0
6403	65.22	Meridian Cemetery Trust	0	0	0	0	0	0	0	0
6404	65.23	Nicolaus Cemetery	0	0	0	0	0	0	0	0
6405	65.24	Pleasant Grove Cemetery	0	0	0	0	0	0	0	0
6406	65.25	Sutter Cemetery	0	0	0	0	0	0	0	0
6415	65.26	Gilsizer County Drainage	0	0	0	0	0	0	0	0
6416	65.27	Live Oak Cemetery Specl Assess	0	0	0	0	0	0	0	0
6419	65.28	Meridian Fire District	0	0	0	0	0	0	0	0
6420	65.29	Sutter Basin Fire	0	0	0	0	0	0	0	0
6424	65.30	Levee Dist #1-Feather River	0	0	0	0	0	0	0	0
6426	65.31	Levee District #1	0	0	0	0	0	0	0	0
6427	65.32	Levee District #9	0	0	0	0	0	0	0	0
6428	65.33	Maintenance Area #3	0	0	0	0	0	0	0	0
6429	65.34	Maintenance Area #7 Zone 2	0	0	0	0	0	0	0	0
6430	65.35	Maintenance Area #7 Zone 3	0	0	0	0	0	0	0	0
6431	65.36	Maintenance Area #7 Zone 4	0	0	0	0	0	0	0	0
6434	65.37	Bear River Levee Maintenance	0	0	0	0	0	0	0	0
6435	65.38	Colusa Mosquito Abatement	0	0	0	0	0	0	0	0
6436	65.39	S-Y Mosquito & Vector Control	0	0	0	0	0	0	0	0
6437	65.40	Maintenance Area #16 Zone 1	0	0	0	0	0	0	0	0
6438	65.41	Maintenance Area #16 Zone 2	0	0	0	0	0	0	0	0
6439	65.42	Maintenance Area #16 Zone 3	0	0	0	0	0	0	0	0
6440	65.43	Maintenance Area #16 Zone 4	0	0	0	0	0	0	0	0
6449	65.44	Reclamation District #1000	0	0	0	0	0	0	0	0
6451	65.45	Reclamation District #70	0	0	0	0	0	0	0	0
6452	65.46	Reclamation District #777	0	0	0	0	0	0	0	0
6453	65.47	Reclamation District #817	0	0	0	0	0	0	0	0
6455	65.48	Reclamation District #1001	0	0	0	0	0	0	0	0
6458	65.49	Reclamation District #2054	0	0	0	0	0	0	0	0
6459	65.50	Reclamation District #2056	0	0	0	0	0	0	0	0
6460	65.51	Reclamation District #2103	0	0	0	0	0	0	0	0
6461	65.52	Reclamation District #1500	0	0	0	0	0	0	0	0
6462	65.53	Reclamation District #1660	0	0	0	0	0	0	0	0
6470	65.54	Sutter County Resource Conservtn	0	0	0	0	0	0	0	0
6471	65.55	LAFCO	0	0	0	0	0	0	0	0
6480	65.56	Butte Water District	0	0	0	0	0	0	0	0
6481	65.57	Feather Water District	0	0	0	0	0	0	0	0
6484	65.58	SCSD-90 Series A-Imprv Redemptn	0	0	0	0	0	0	0	0
6489	65.59	CA First Sutter	0	0	0	0	0	0	0	0
7561	65.60	Yuba City Unified CFD #1	0	0	0	0	0	0	0	0
7562	65.61	Woodland Unified	0	0	0	0	0	0	0	0
7565	65.62	Sutter Co Schools	0	0	0	0	0	0	0	0
7577	65.63	Yuba Community College	0	0	0	0	0	0	0	0
7601	65.64	E Nicolaus High 2000 Debt	0	0	0	0	0	0	0	0
7602	65.65	Woodland Unified Debt Ser	0	0	0	0	0	0	0	0
7607	65.66	Sutter High 2008 Bond Deb	0	0	0	0	0	0	0	0
7651	65.67	YC#99-1 Series C Bonds Db	0	0	0	0	0	0	0	0
7652	65.68	YC 2004-1 Meas K Bonds Deb	0	0	0	0	0	0	0	0
7654	65.69	Franklin Elem 2006 DBT Ser	0	0	0	0	0	0	0	0
7655	65.70	Yuba Comm. College Distr DS-A	0	0	0	0	0	0	0	0
7656	65.71	Yuba Comm. College Distr DS-B	0	0	0	0	0	0	0	0
7657	65.72	Yuba Comm College Distrb	0	0	0	0	0	0	0	0
7661	65.73	LO#04-1 Series A Bonds Db	0	0	0	0	0	0	0	0
7663	65.74	East Nicolaus H 2014 Debt Svc	0	0	0	0	0	0	0	0
NVBH	65.75	North Valley Beh Health	0	0	0	0	0	0	0	0
Total Non County Agencies			0	0	0	0	734	80	7	87

Exhibit 3D.2 Cost Allocation, Sutter County General Services, Continued

Non County Agencies			Direct Identified					Summary
Fund No.	Fund Name	Alloc Base (% Salary)	First Alloc (\$)	Second Alloc (\$)	Less Direct Billings (\$)	Sub Total (\$)	Net Total Allocated (\$)	
5100	65.01 Children/Family Comm.	0.00	0	0	0	0	88	
5116	65.02 DNA ID Prop 69 State	0.00	0	0	0	0	0	
5121	65.03 Redevelopment Prop Tax Tr	0.00	0	0	0	0	0	
5125	65.04 ERAF 04/05	0.00	0	0	0	0	0	
5128	65.05 Live Oak Redevelopment Agency	0.00	0	0	0	0	0	
5193	65.06 Highland EST Improv Redemption	0.00	0	0	0	0	0	
5203	65.07 Agency Collections Payable	0.00	0	0	0	0	0	
5212	65.08 Local Transportation Tax	0.00	0	0	0	0	0	
5215	65.09 Tax Collector's Trust	0.00	0	0	0	0	0	
5218	65.10 Taxes	0.00	0	0	0	0	0	
5219	65.11 In Lieu Tax Trust	0.00	0	0	0	0	0	
5240	65.12 City of Live Oak	0.00	0	0	0	0	0	
5241	65.13 City of Yuba City	0.00	0	0	0	0	0	
5262	65.14 Sutter-Butte Flood Control	0.00	0	0	0	0	0	
5263	65.15 Sac Area Flood Control	0.00	0	0	0	0	0	
5265	65.16 FRAQMD	0.00	0	0	0	0	0	
5267	65.17 Statewide Comm Infrastructure	0.00	0	0	0	0	0	
5277	65.18 Narco	0.00	0	0	0	0	0	
5280	65.19 Regional Waste Management	0.00	0	0	0	0	0	
6401	65.20 Fairview Cemetery	0.00	0	0	0	0	0	
6402	65.21 Live Oak Cemetery	0.00	0	0	0	0	0	
6403	65.22 Meridian Cemetery Trust	0.00	0	0	0	0	0	
6404	65.23 Nicolaus Cemetery	0.00	0	0	0	0	0	
6405	65.24 Pleasant Grove Cemetery	0.00	0	0	0	0	0	
6406	65.25 Sutter Cemetery	0.00	0	0	0	0	0	
6415	65.26 Gilsizer County Drainage	0.00	0	0	0	0	137	
6416	65.27 Live Oak Cemetery Specl Assess	0.00	0	0	0	0	0	
6419	65.28 Meridian Fire District	0.00	0	0	0	0	0	
6420	65.29 Sutter Basin Fire	0.00	0	0	0	0	0	
6424	65.30 Levee Disrt #1-Feather River	0.00	0	0	0	0	0	
6426	65.31 Levee District #1	0.00	0	0	0	0	0	
6427	65.32 Levee District #9	0.00	0	0	0	0	0	
6428	65.33 Maintenance Area #3	0.00	0	0	0	0	0	
6429	65.34 Maintenance Area #7 Zone 2	0.00	0	0	0	0	0	
6430	65.35 Maintenance Area #7 Zone 3	0.00	0	0	0	0	0	
6431	65.36 Maintenance Area #7 Zone 4	0.00	0	0	0	0	0	
6434	65.37 Bear River Levee Maintenance	0.00	0	0	0	0	0	
6435	65.38 Colusa Mosquito Abatement	0.00	0	0	0	0	0	
6436	65.39 S-Y Mosquito & Vector Control	0.00	0	0	0	0	0	
6437	65.40 Maintenance Area #16 Zone 1	0.00	0	0	0	0	0	
6438	65.41 Maintenance Area #16 Zone 2	0.00	0	0	0	0	0	
6439	65.42 Maintenance Area #16 Zone 3	0.00	0	0	0	0	0	
6440	65.43 Maintenance Area #16 Zone 4	0.00	0	0	0	0	0	
6449	65.44 Reclamation District #1000	0.00	0	0	0	0	0	
6451	65.45 Reclamation District #70	0.00	0	0	0	0	0	
6452	65.46 Reclamation District #777	0.00	0	0	0	0	0	
6453	65.47 Reclamation District #817	0.00	0	0	0	0	0	
6455	65.48 Reclamation District #1001	0.00	0	0	0	0	0	
6458	65.49 Reclamation District #2054	0.00	0	0	0	0	0	
6459	65.50 Reclamation District #2056	0.00	0	0	0	0	0	
6460	65.51 Reclamation District #2103	0.00	0	0	0	0	0	
6461	65.52 Reclamation District #1500	0.00	0	0	0	0	0	
6462	65.53 Reclamation District #1660	0.00	0	0	0	0	0	
6470	65.54 Sutter County Resource Conservtn	0.00	0	0	0	0	0	
6471	65.55 LAFCO	0.00	0	0	0	0	35	
6480	65.56 Butte Water District	0.00	0	0	0	0	0	
6481	65.57 Feather Water District	0.00	0	0	0	0	0	
6484	65.58 SCSD-90 Series A-Imprv Redemptn	0.00	0	0	0	0	0	
6489	65.59 CA First Sutter	0.00	0	0	0	0	0	
7561	65.60 Yuba City Unified CFD #1	0.00	0	0	0	0	0	
7562	65.61 Woodland Unified	0.00	0	0	0	0	0	
7565	65.62 Sutter Co Schools	0.00	0	0	0	0	0	
7577	65.63 Yuba Community College	0.00	0	0	0	0	0	
7601	65.64 E Nicolaus High 2000 Debt	0.00	0	0	0	0	0	
7602	65.65 Woodland Unified Debt Ser	0.00	0	0	0	0	0	
7607	65.66 Sutter High 2008 Bond Deb	0.00	0	0	0	0	0	
7651	65.67 YC#99-1 Series C Bonds Db	0.00	0	0	0	0	0	
7652	65.68 YC 2004-1 Meas K Bonds Deb	0.00	0	0	0	0	0	
7654	65.69 Franklin Elem 2006 DBT Ser	0.00	0	0	0	0	0	
7655	65.70 Yuba Comm. College Distr DS-A	0.00	0	0	0	0	0	
7656	65.71 Yuba Comm. College Distr DS-B	0.00	0	0	0	0	0	
7657	65.72 Yuba Comm College Distrb	0.00	0	0	0	0	0	
7661	65.73 LO#04-1 Series A Bonds Db	0.00	0	0	0	0	0	
7663	65.74 East Nicolaus H 2014 Debt Svc	0.00	0	0	0	0	0	
NVBH	65.75 North Valley Beh Health	0.00	0	0	0	0	0	
Total Non County Agencies		0.00	0	0	0	0	260	

Exhibit 3E. Cost Allocation, Sutter County County Counsel, Year Ended June 30, 2016

All Departments			Direct	First	Second	Less Direct	Net Total
Dept. No.	Department Name	Direct ID	First Alloc	Second Alloc	Less Direct Billings	Net Total Allocated	
		(% Salary)	(\$)	(\$)	(\$)	(\$)	
1102	1.	County Administrator	4.12	41,051	N/A	0	41,051
1201	2.	Auditor-Controller	1.66	16,508	N/A	0	16,508
1202	3.	Treasurer-Tax Collector	2.68	26,716	N/A	0	26,716
1205	4.	General Services Department	1.40	13,987	N/A	0	13,987
1205-66	5.	Central Services	0.00	0	N/A	0	0
1301	6.	County Counsel	0.00	0	N/A	0	0
1401	7.	Human Resources	3.32	33,090	N/A	0	33,090
1700	8.	Building Maintenance	0.08	790	N/A	0	790
1101	9.	Board of Supervisors	0.00	0	0	0	0
1105	10.	Clerk of the Board	0.55	5,471	293	0	5,764
1203	11.	Assessor	1.21	12,061	646	0	12,707
1204	12.	Revenue Collection	0.00	0	0	0	0
1502	13.	Elections	0.51	5,125	275	0	5,399
1600	14.	Sheriff-Communications	0.00	0	0	0	0
1702	15.	Water/Wastewater Facilities	0.00	0	0	0	0
1920	16.	Engineering Services	0.77	7,702	413	0	8,114
1922	17.	Water Resources	0.19	1,870	100	0	1,970
2103	18.	Sheriff's Court Bailiffs	0.00	0	0	0	0
2106	19.	Public Defender	0.00	0	0	0	0
2112	20.	Consolidated Courts	0.00	0	0	0	0
2125	21.	District Attorney	6.53	65,169	3,492	0	68,660
2125-01	22.	DA-Criminal Division	0.00	0	0	0	0
2125-03	23.	DA-Victim/Witness Assistance	0.00	0	0	0	0
2125-05	24.	DA-Statutory Rape Vert Prosecute	0.00	0	0	0	0
2201	25.	Sheriff-Coroner	7.96	79,342	4,251	0	83,593
2205	26.	Sheriff-Boat Patrol	0.00	0	0	0	0
2208	27.	Sheriff-Live Oak Contract	0.00	0	0	0	0
2301	28.	Sheriff-County Jail	2.02	20,142	1,079	0	21,221
2302	29.	Anti-Drug Abuse Enforcement	0.00	0	0	0	0
2304	30.	Probation	1.57	15,632	838	0	16,469
2401	31.	Emergency Services	0.29	2,844	152	0	2,996
2402	32.	Fire Services Administration	0.10	958	51	0	1,010
2601	33.	Agricultural Commissioner	0.80	7,980	428	0	8,407
2706	34.	Recorder	0.00	0	0	0	0
2709	35.	Pub. Guardian/Conservator	9.01	89,903	4,817	0	94,720
2710	36.	County Clerk	0.91	9,026	484	0	9,510
2721	37.	Development Services	11.37	113,442	6,078	0	119,520
2724-24	38.	Planning & Building	4.20	41,901	2,245	0	44,146
2724-31	39.	Community Services Building Inspector	0.41	4,067	218	0	4,285
2724-32	40.	Code Enforcement Svcs	0.00	0	0	0	0
2725	41.	Environmental Health	0.05	504	27	0	531
2726	42.	Animal Control	0.00	0	0	0	0
2727	43.	CUPA	0.00	0	0	0	0
3100	44.	Road	0.03	251	13	0	265
3200	45.	County Airport	0.15	1,540	83	0	1,623
3300	46.	Transportation Development	0.00	0	0	0	0
4102-00	47.	Mental Health	4.06	40,504	2,170	0	42,674
4103-10	48.	Health	2.63	26,200	1,404	0	27,604
4104-00	49.	Mental Health Service Act	0.03	325	17	0	343
4120-00	50.	Human Services Admin	2.77	27,617	1,480	0	29,096
4580	51.	Fleet Management ISF	0.02	214	11	0	225
4581	52.	Information Technology ISF	0.36	3,601	193	0	3,794
4590	53.	Liability Insurance ISF	0.32	3,234	173	0	3,407
4591	54.	Workers' Comp. Ins. ISF	0.00	0	0	0	0
4595	55.	Employee Wellness Services	0.00	0	0	0	0
5000	56.	Trial Court Agency	0.00	0	0	0	0
5101-00	57.	Welfare	20.37	203,160	10,885	0	214,044
5200	58.	IHSS Public Authority	0.06	648	35	0	683
6201	59.	County Library	0.16	1,606	86	0	1,692
6301	60.	Bi-County Farm Advisor	0.00	0	0	0	0
7101	61.	Parks and Recreation	0.00	0	0	0	0
7201	62.	Community Memorial Museum	0.06	559	30	0	589
7203	63.	Vets Memorial Community Bldg	0.00	0	0	0	0
64.A	64.	Other Departments-1	1.93	19,236	1,031	0	20,267
64.B	64.	Other Departments-2	1.05	10,475	561	0	11,036
65.	65.	Non County Agencies	4.30	42,855	2,296	47,518	(2,367)
TOTAL (First Allocation Base)			100.00	997,306	N/A	47,518	996,141
LESS: Service Dept., No. 1--8			13.25	132,141	N/A	0	132,141
TOTAL (Second Allocation Base)			86.75	865,165	46,353	47,518	863,999

Exhibit 3E.1 Cost Allocation, Sutter County County Counsel, Year Ended June 30, 2016

Other Departments-1			Direct	First	Second	Less Direct	Net Total
Dept. No.	Department Name		ID	Alloc	Alloc	Billings	Allocated
			(% Salary)	(\$)	(\$)	(\$)	(\$)
0112	64.01	Child Supp Serv Reimb/Adjustment	0.98	9,743	522	0	10,265
0140	64.02	County Local Revenue Fund	0.00	0	0	0	0
0177	64.03	CCPIF SB 678	0.00	0	0	0	0
0184	64.04	Sheriff Inmate Welfare	0.00	0	0	0	0
0241	64.05	Public Safety Realignment 2011	0.00	0	0	0	0
0252	64.06	Emergency Medical Service	0.00	0	0	0	0
0253	64.07	RLF CDBG Housing Rehabilitation	0.00	0	0	0	0
0279	64.08	Criminal Lab Analysis Fee	0.00	0	0	0	0
0284	64.09	CDBG Housing Rehab 04-STB	0.00	0	0	0	0
0289	64.10	EDBG PI Fund	0.00	0	0	0	0
0301	64.11	County Service Area G	0.00	0	0	0	0
0305	64.12	County Service Area F	0.00	0	0	0	0
0309	64.13	County Service Area C	0.00	0	0	0	0
0311	64.14	County Service Area D	0.00	0	0	0	0
0320	64.15	Sutter County Water Agency	0.00	0	0	0	0
0321	64.16	Lo Canal Operations & Maintenance	0.00	0	0	0	0
0326	64.17	County Water Zone #4	0.00	0	0	0	0
0327	64.18	County Water Zone #5	0.00	0	0	0	0
0329	64.19	County Water Zone #7	0.00	0	0	0	0
0330	64.20	County Water Zone #8	0.00	0	0	0	0
0340	64.21	Co Consolid St Lighting District	0.00	0	0	0	0
0390	64.22	El Cerrito Drain District	0.00	0	0	0	0
0395	64.23	Rio Ramaza Comm. Serv District	0.00	0	0	0	0
1103	64.24	Non-Departmental Expense	0.00	0	0	0	0
1209	64.25	General Revenues	0.00	0	0	0	0
1801	64.26	Plant Acquisition	0.00	0	0	0	0
1911	64.27	General Insurance & Bonds	0.00	0	0	0	0
1923	64.28	Flood Control	0.00	0	0	0	0
2104	64.29	Grand Jury	0.55	5,499	295	0	5,793
2109	64.30	Trial Court Funding	0.00	0	0	0	0
2125-04	64.31	DA-Spousal Abuser Prosecute	0.00	0	0	0	0
2125-08	64.32	DA-Criminal Investigation	0.00	0	0	0	0
2125-09	64.33	DA-Welfare Investigation	0.00	0	0	0	0
2125-72	64.34	Local Community Correction Acc	0.00	0	0	0	0
2202	64.35	Net 5-Sheriff	0.00	0	0	0	0
2303	64.36	Delinquency Prevention Commiss'n	0.00	0	0	0	0
2309	64.37	Bi-County Juvenile Hall	0.00	0	0	0	0
2703	64.38	Fish & Game Propagation	0.40	3,995	214	0	4,209
2711	64.39	Domestic Violence Centers	0.00	0	0	0	0
3000	64.41	Urban Area Resident St Lighting	0.00	0	0	0	0
4102-01	64.42	Mental Health-Admin Support	0.00	0	0	0	0
4102-02	64.43	Mental Health-Homeless Mgt	0.00	0	0	0	0
4102-03	64.44	Mental Health-Crisis Clinic	0.00	0	0	0	0
4102-04	64.45	Mental Health-Community Services	0.00	0	0	0	0
4102-07	64.46	Mental Health-Inpatient	0.00	0	0	0	0
4102-08	64.47	Mental Health-Managed Care	0.00	0	0	0	0
4102-09	64.48	Mental Health-IMD/SNF Facilities	0.00	0	0	0	0
4102-10	64.49	Mental Health-Non IMD	0.00	0	0	0	0
4102-12	64.50	Mental Health-Day Treatment/Adult	0.00	0	0	0	0
4102-13	64.51	Mental Health-Juvenile Hall/Jail	0.00	0	0	0	0
4102-14	64.52	Mental Health-Homeless Mentally Ill	0.00	0	0	0	0
4102-15	64.53	Mental Health-Conditional Release Prgm	0.00	0	0	0	0
4102-16	64.54	Mental Health-Outpatient/Adult	0.00	0	0	0	0
4102-17	64.55	Mental Health-Outpatient/Child	0.00	0	0	0	0
4102-19	64.56	Mental Health-Children's IEP Svcs	0.00	0	0	0	0
4102-20	64.57	Mental Health-Advocacy	0.00	0	0	0	0
4102-22	64.58	Mental Health-Camp Singer	0.00	0	0	0	0
4102-25	64.59	Mental Health-Systems of Care Children	0.00	0	0	0	0
4102-26	64.60	Mental Health-Sutter County BF	0.00	0	0	0	0
4102-28	64.61	Mental Health-Sutter CW MH	0.00	0	0	0	0
4102-29	64.62	Mental Health-Yuba County BF	0.00	0	0	0	0
4102-31	64.63	Mental Health-CSS/Admin Sup	0.00	0	0	0	0
4102-32	64.64	Mental Health-CSOC Adult Prgm	0.00	0	0	0	0
4102-34	64.65	Mental Health-Victor Community	0.00	0	0	0	0
4102-35	64.66	Mental Health-CSS/Direct/Case Svcs	0.00	0	0	0	0
4102-37	64.67	Mental Health-OTP(SACPA)	0.00	0	0	0	0
4102-41	64.68	Mental Health-Alcohol Admin	0.00	0	0	0	0
4102-42	64.69	Mental Health-Prevention	0.00	0	0	0	0
4102-44	64.70	Mental Health-Safe & Drug Free Schls	0.00	0	0	0	0
4102-48	64.71	Mental Health-Sutter Co CW D/A	0.00	0	0	0	0
4102-49	64.72	Mental Health-Yuba County CW D/A	0.00	0	0	0	0
4102-50	64.73	Mental Health-Drug Outpatient	0.00	0	0	0	0
4102-51	64.74	Mental Health-OFC	0.00	0	0	0	0
4102-52	64.75	Mental Health-Drug/Outreach	0.00	0	0	0	0
4102-53	64.76	Mental Health-Drug & Alcohol Juv	0.00	0	0	0	0
Total Other Departments-1			1.93	19,236	1,031	0	20,267

Exhibit 3E.1 Cost Allocation, Sutter County County Counsel, Year Ended June 30, 2016

Other Departments-2			Direct	First	Second	Less Direct	Net Total
Dept. No.	Department Name		ID	Alloc	Alloc	Billings	Allocated
			(% Salary)	(\$)	(\$)	(\$)	(\$)
4102-54	64.77	Mental Health-First Steps	0.00	0	0	0	0
4102-58	64.78	Mental Health-Drug Court SC	0.00	0	0	0	0
4102-59	64.79	Mental Health-Yuba County	0.00	0	0	0	0
4102-65	64.80	Mental Health-UR/QI Programs	0.00	0	0	0	0
4102-68	64.81	Mental Health-Drug Medi-Cal	0.00	0	0	0	0
4102-72	64.82	Mental Health-Local Comm Corr	0.00	0	0	0	0
4102-80	64.83	Mental Health-SB678	0.00	0	0	0	0
4102-81	64.84	Mental Health-Juvenile Probation	0.00	0	0	0	0
4102-82	64.85	Mental Health-Forensic	0.00	0	0	0	0
4103-12	64.86	Health-Children & Family	0.00	0	0	0	0
4103-15	64.87	Health-Vital Statistics	0.00	0	0	0	0
4103-20	64.88	Health-CCS	0.00	0	0	0	0
4103-21	64.89	Health-WIC Farmer's Market	0.00	0	0	0	0
4103-26	64.90	Health-MCH	0.00	0	0	0	0
4103-29	64.91	Health-Foster Care	0.00	0	0	0	0
4103-30	64.92	Health-Nursing Admin	0.00	0	0	0	0
4103-31	64.93	Health-CHDP	0.00	0	0	0	0
4103-33	64.94	Health-CMSP Local Health Conn	0.00	0	0	0	0
4103-35	64.95	Health-Field Nursing	0.00	0	0	0	0
4103-36	64.96	Health-Bioterrorism	0.00	0	0	0	0
4103-37	64.97	Health-Pandemic Flu Preparedness	0.00	0	0	0	0
4103-38	64.98	Health-Acute Communicable Dis	0.00	0	0	0	0
4103-39	64.99	Health-Immunization Grant	0.00	0	0	0	0
4103-40	64.100	Health-WIC Nutrition	0.00	0	0	0	0
4103-43	64.101	Health-Homeland Security Grant	0.00	0	0	0	0
4103-45	64.102	Health-WIC Breast Feeding P	0.00	0	0	0	0
4103-50	64.103	Health-Laboratory	0.00	0	0	0	0
4103-51	64.104	Health-AIDS Surveillance	0.00	0	0	0	0
4103-53	64.105	Health-Tuberculosis	0.00	0	0	0	0
4103-54	64.106	Health-Chlamydia	0.00	0	0	0	0
4103-55	64.107	Health-Lead Poisoning	0.00	0	0	0	0
4103-56	64.108	Health-St Tuberculosis Grant	0.00	0	0	0	0
4103-57	64.109	Health-St. Medi-Cal Outreach	0.00	0	0	0	0
4103-60	64.110	Health-Health Education	0.00	0	0	0	0
4103-62	64.111	Health-Non-Hlth Dept Immunization	0.00	0	0	0	0
4103-65	64.112	Health-Community Chronic Disease	0.00	0	0	0	0
4103-66	64.113	Health-Supp Nutritional Asst Prog Ed	0.00	0	0	0	0
4103-67	64.114	Health-Supp Nutr Asst Prgm ED-CWD	0.00	0	0	0	0
4103-68	64.115	Health-Ebola Supplemental	0.00	0	0	0	0
4103-78	64.116	Health-Injury Prevention	0.00	0	0	0	0
4103-81	64.117	Health-Public Health Clinic	0.00	0	0	0	0
4103-82	64.118	Health-Contract Services	0.00	0	0	0	0
4103-99	64.119	Health-Tobacco Control	0.00	0	0	0	0
4104-01	64.120	MHSA-Children's Sed Full Svc Part	0.00	0	0	0	0
4104-02	64.121	MHSA-Urgent Services	0.00	0	0	0	0
4104-03	64.122	MHSA-Transition Age Youth FSP	0.00	0	0	0	0
4104-04	64.123	MHSA-Adult and Older Adult FSP	0.00	0	0	0	0
4104-05	64.124	MHSA-Older Adult Mobile Outreach	0.00	0	0	0	0
4104-06	64.125	MHSA-Ethnic Outreach Services	0.00	0	0	0	0
4104-07	64.126	MHSA-Housing Program	0.00	0	0	0	0
4104-08	64.127	MHSA-Wellness & Recover Adult	0.00	0	0	0	0
4104-09	64.128	MHSA-Adult Urgent Services	0.00	0	0	0	0
4104-10	64.129	MHSA-Therapeutic Services	0.00	0	0	0	0
4104-12	64.130	MHSA-Community Prev Team	0.00	0	0	0	0
4104-14	64.131	MHSA-MHSA IT Proj	0.00	0	0	0	0
4104-15	64.132	MHSA-Work Educ & Training	0.00	0	0	0	0
4104-16	64.133	MHSA-Innovation	0.00	0	0	0	0
4104-17	64.134	MHSA-Administrative	0.00	0	0	0	0
4120-93	64.135	Human Services-Security & Compliance	0.00	0	0	0	0
4134-00	64.136	Jail Medical	0.77	7,669	411	0	8,080
4134-72	64.137	Jail Medical-LCC	0.00	0	0	0	0
4400	64.138	Sutter Co Waterworks District #1	0.28	2,805	150	0	2,956
4934	64.139	Public Admin Escheatment	0.00	0	0	0	0
5101-05	64.140	Welfare-Social Workers Empry	0.00	0	0	0	0
5101-10	64.141	Welfare-Admin Support	0.00	0	0	0	0
5101-15	64.142	Welfare-Non-Welfare Admin Svcs	0.00	0	0	0	0
5101-20	64.143	Welfare-Social Services	0.00	0	0	0	0
5101-30	64.144	Welfare-Eligibility & Nonservices	0.00	0	0	0	0
5101-35	64.145	Welfare-Welfare Fraud	0.00	0	0	0	0
5101-40	64.146	Welfare-Clerical Support	0.00	0	0	0	0
5206	64.147	TANF-Foster Care	0.00	0	0	0	0
5211	64.148	Delinquent Tax Sales Trust Fund	0.00	0	0	0	0
5301	64.149	General Relief	0.00	0	0	0	0
5601	64.150	Veterans Service Officer	0.00	0	0	0	0
6201-35	64.151	Library-Literacy Prg	0.00	0	0	0	0
7202	64.152	Subsidy Requests Organizations	0.00	0	0	0	0
7204	64.153	Ettl Hall	0.00	0	0	0	0
Total Other Departments-2			1.05	10,475	561	0	11,036

Exhibit 3E.2 Cost Allocation, Sutter County County Counsel, Year Ended June 30, 2016

Non County Agencies		Direct	First	Second	Less Direct	Net Total
Fund No.	Fund Name	ID	Alloc	Alloc	Billings	Allocated
		(% Salary)	(\$)	(\$)	(\$)	(\$)
5100	65.01 Children/Family Comm.	0.19	1,926	103	0	2,029
5116	65.02 DNA ID Prop 69 State	0.00	0	0	0	0
5121	65.03 Redevelopment Prop Tax Tr	0.00	0	0	0	0
5125	65.04 ERAF 04/05	0.00	0	0	0	0
5128	65.05 Live Oak Redevelopment Agency	0.00	0	0	0	0
5193	65.06 Highland EST Improv Redemption	0.00	0	0	0	0
5203	65.07 Agency Collections Payable	0.00	0	0	0	0
5212	65.08 Local Transportation Tax	0.00	0	0	0	0
5215	65.09 Tax Collector's Trust	0.00	0	0	0	0
5218	65.10 Taxes	0.00	0	0	0	0
5219	65.11 In Lieu Tax Trust	0.00	0	0	0	0
5240	65.12 City of Live Oak	0.00	0	0	0	0
5241	65.13 City of Yuba City	0.00	0	0	0	0
5262	65.14 Sutter-Butte Flood Control	0.00	0	0	0	0
5263	65.15 Sac Area Flood Control	0.00	0	0	0	0
5265	65.16 FRAQMD	2.92	29,130	1,561	31,465	(774)
5267	65.17 Statewide Comm Infrastructure	0.00	0	0	0	0
5277	65.18 Narco	0.00	0	0	0	0
5280	65.19 Regional Waste Management	0.00	0	0	0	0
6401	65.20 Fairview Cemetery	0.00	0	0	0	0
6402	65.21 Live Oak Cemetery	0.00	0	0	0	0
6403	65.22 Meridian Cemetery Trust	0.00	0	0	0	0
6404	65.23 Nicolaus Cemetery	0.00	0	0	0	0
6405	65.24 Pleasant Grove Cemetery	0.00	0	0	0	0
6406	65.25 Sutter Cemetery	0.01	73	4	0	77
6415	65.26 Gilsizer County Drainage	0.62	6,233	334	9,813	(3,246)
6416	65.27 Live Oak Cemetery Specl Assess	0.00	0	0	0	0
6419	65.28 Meridian Fire District	0.00	0	0	0	0
6420	65.29 Sutter Basin Fire	0.00	0	0	0	0
6424	65.30 Levee Disrt #1-Feather River	0.00	0	0	0	0
6426	65.31 Levee District #1	0.00	0	0	0	0
6427	65.32 Levee District #9	0.00	0	0	0	0
6428	65.33 Maintenance Area #3	0.00	0	0	0	0
6429	65.34 Maintenance Area #7 Zone 2	0.00	0	0	0	0
6430	65.35 Maintenance Area #7 Zone 3	0.00	0	0	0	0
6431	65.36 Maintenance Area #7 Zone 4	0.00	0	0	0	0
6434	65.37 Bear River Levee Maintenance	0.00	0	0	0	0
6435	65.38 Colusa Mosquito Abatement	0.00	0	0	0	0
6436	65.39 S-Y Mosquito & Vector Control	0.00	0	0	0	0
6437	65.40 Maintenance Area #16 Zone 1	0.00	0	0	0	0
6438	65.41 Maintenance Area #16 Zone 2	0.00	0	0	0	0
6439	65.42 Maintenance Area #16 Zone 3	0.00	0	0	0	0
6440	65.43 Maintenance Area #16 Zone 4	0.00	0	0	0	0
6449	65.44 Reclamation District #1000	0.00	0	0	0	0
6451	65.45 Reclamation District #70	0.00	0	0	0	0
6452	65.46 Reclamation District #777	0.00	0	0	0	0
6453	65.47 Reclamation District #817	0.00	0	0	0	0
6455	65.48 Reclamation District #1001	0.00	0	0	0	0
6458	65.49 Reclamation District #2054	0.00	0	0	0	0
6459	65.50 Reclamation District #2056	0.00	0	0	0	0
6460	65.51 Reclamation District #2103	0.00	0	0	0	0
6461	65.52 Reclamation District #1500	0.00	0	0	0	0
6462	65.53 Reclamation District #1660	0.00	0	0	0	0
6470	65.54 Sutter County Resource Conservtn	0.00	0	0	0	0
6471	65.55 LAFCO	0.19	1,907	102	2,418	(408)
6480	65.56 Butte Water District	0.00	0	0	0	0
6481	65.57 Feather Water District	0.00	0	0	0	0
6484	65.58 SCSD-90 Series A-Imprv Redemptn	0.00	0	0	0	0
6489	65.59 CA First Sutter	0.00	0	0	0	0
7561	65.60 Yuba City Unified CFD #1	0.00	0	0	0	0
7562	65.61 Woodland Unified	0.00	0	0	0	0
7565	65.62 Sutter Co Schools	0.00	0	0	0	0
7577	65.63 Yuba Community College	0.00	0	0	0	0
7601	65.64 E Nicolaus High 2000 Debt	0.00	0	0	0	0
7602	65.65 Woodland Unified Debt Ser	0.00	0	0	0	0
7607	65.66 Sutter High 2008 Bond Deb	0.00	0	0	0	0
7651	65.67 YC#99-1 Series C Bonds Db	0.00	0	0	0	0
7652	65.68 YC 2004-1 Meas K Bonds Deb	0.00	0	0	0	0
7654	65.69 Franklin Elem 2006 DBT Ser	0.00	0	0	0	0
7655	65.70 Yuba Comm. College Distr DS-A	0.00	0	0	0	0
7656	65.71 Yuba Comm. College Distr DS-B	0.00	0	0	0	0
7657	65.72 Yuba Comm College Distrb	0.00	0	0	0	0
7661	65.73 LO#04-1 Series A Bonds Db	0.00	0	0	0	0
7663	65.74 East Nicolaus H 2014 Debt Svc	0.00	0	0	0	0
NVBH	65.75 North Valley Beh Health	0.36	3,586	192	3,823	(45)
Total Non County Agencies		4.30	42,855	2,296	47,518	(2,367)

Exhibit 3F. Cost Allocation, Sutter County Human Resources Department, Year Ended June 30, 2016

All Departments			Employee/Labor Realations					Recruitment/Classification Non-MSS			
Dept. No.	Department Name	Alloc Base (#EES)	First Alloc (\$)	Second Alloc (\$)	Less Direc Billings (\$)	Sub Total (\$)	Alloc Base (#EES)	First Alloc (\$)	Second Alloc (\$)	Sub Total (\$)	
1102	1. County Administrator	6	2,998	N/A	0	2,998	6	2,025	N/A	2,025	
1201	2. Auditor-Controller	11	5,293	N/A	0	5,293	11	3,574	N/A	3,574	
1202	3. Treasurer-Tax Collector	7	3,368	N/A	0	3,368	7	2,275	N/A	2,275	
1205	4. General Services Department	8	3,776	N/A	0	3,776	8	2,550	N/A	2,550	
1205-66	5. Central Services	0	0	N/A	0	0	0	0	N/A	0	
1301	6. County Counsel	6	2,850	N/A	0	2,850	6	1,925	N/A	1,925	
1401	7. Human Resources	6	2,739	N/A	0	2,739	6	1,850	N/A	1,850	
1700	8. Building Maintenance	25	12,215	N/A	0	12,215	25	8,249	N/A	8,249	
1101	9. Board of Supervisors	5	2,406	700	0	3,106	5	1,625	473	2,097	
1105	10. Clerk of the Board	2	962	280	0	1,242	2	650	189	839	
1203	11. Assessor	18	8,736	2,541	0	11,276	18	5,899	1,716	7,615	
1204	12. Revenue Collection	2	962	280	0	1,242	2	650	189	839	
1502	13. Elections	7	3,128	910	0	4,037	7	2,112	614	2,727	
1600	14. Sheriff-Communications	22	10,679	3,106	0	13,785	22	7,211	2,097	9,309	
1702	15. Water/Wastewater Facilities	1	481	140	0	621	1	325	95	419	
1920	16. Engineering Services	6	2,887	840	0	3,727	6	1,950	567	2,517	
1922	17. Water Resources	3	1,277	371	0	1,648	3	862	251	1,113	
2103	18. Sheriff's Court Bailiffs	6	2,887	840	0	3,727	6	1,950	567	2,517	
2106	19. Public Defender	1	481	140	0	621	1	325	95	419	
2112	20. Consolidated Courts	0	0	0	0	0	0	0	0	0	
2125	21. District Attorney	0	0	0	0	0	0	0	0	0	
2125-01	22. DA-Criminal Division	21	9,957	2,896	0	12,853	21	6,724	1,956	8,680	
2125-03	23. DA-Victim/Witness Assistance	2	962	280	0	1,242	2	650	189	839	
2125-05	24. DA-Statutory Rape Vert Prosecute	0	0	0	0	0	0	0	0	0	
2201	25. Sheriff-Coroner	51	24,745	7,197	0	31,941	51	16,710	4,860	21,570	
2205	26. Sheriff-Boat Patrol	3	1,462	425	0	1,887	3	987	287	1,275	
2208	27. Sheriff-Live Oak Contract	7	3,368	980	0	4,348	7	2,275	662	2,936	
2301	28. Sheriff-County Jail	58	28,020	8,149	0	36,170	58	18,922	5,503	24,426	
2302	29. Anti-Drug Abuse Enforcement	0	0	0	0	0	0	0	0	0	
2304	30. Probation	44	21,265	6,185	0	27,450	44	14,360	4,177	18,537	
2401	31. Emergency Services	1	481	140	0	621	1	325	95	419	
2402	32. Fire Services Administration	0	74	22	0	96	0	50	15	65	
2601	33. Agricultural Commissioner	20	9,568	2,783	0	12,351	20	6,462	1,879	8,341	
2706	34. Recorder	6	2,943	856	0	3,799	6	1,987	578	2,565	
2709	35. Pub. Guardian/Conservator	3	1,592	463	0	2,055	3	1,075	313	1,387	
2710	36. County Clerk	0	0	0	0	0	0	0	0	0	
2721	37. Development Services	8	3,683	1,071	0	4,754	8	2,487	723	3,211	
2724-24	38. Planning & Building	4	2,147	624	0	2,771	4	1,450	422	1,871	
2724-31	39. Community Services Building Inspector	4	2,147	624	0	2,771	4	1,450	422	1,871	
2724-32	40. Code Enforcement Svcs	0	0	0	0	0	0	0	0	0	
2725	41. Environmental Health	6	2,758	802	0	3,560	6	1,862	542	2,404	
2726	42. Animal Control	3	1,444	420	0	1,863	3	975	284	1,258	
2727	43. CUPA	0	0	0	0	0	0	0	0	0	
3100	44. Road	21	9,883	2,874	0	12,757	21	6,674	1,941	8,615	
3200	45. County Airport	0	0	0	0	0	0	0	0	0	
3300	46. Transportation Development	0	0	0	0	0	0	0	0	0	
4102-00	47. Mental Health	0	0	0	0	0	0	0	0	0	
4103-10	48. Health	10	4,849	1,410	0	6,259	10	3,275	952	4,227	
4104-00	49. Mental Health Service Act	1	481	140	0	621	1	325	95	419	
4120-00	50. Human Services Admin	3	1,610	468	0	2,078	3	1,087	316	1,404	
4580	51. Fleet Management ISF	4	1,943	565	0	2,508	4	1,312	382	1,694	
4581	52. Information Technology ISF	16	7,533	2,191	0	9,723	16	5,087	1,479	6,566	
4590	53. Liability Insurance ISF	0	0	0	0	0	0	0	0	0	
4591	54. Workers' Comp. Ins. ISF	1	370	108	0	478	1	250	73	323	
4595	55. Employee Wellness Services	0	0	0	0	0	0	0	0	0	
5000	56. Trial Court Agency	0	0	0	0	0	0	0	0	0	
5101-00	57. Welfare	0	19	5	0	24	0	0	0	0	
5200	58. IHSS Public Authority	0	0	0	0	0	0	0	0	0	
6201	59. County Library	17	8,106	2,358	0	10,464	17	5,474	1,592	7,066	
6301	60. Bi-County Farm Advisor	2	962	280	0	1,242	2	650	189	839	
7101	61. Parks and Recreation	0	0	0	0	0	0	0	0	0	
7201	62. Community Memorial Museum	4	1,758	511	0	2,270	4	1,187	345	1,533	
7203	63. Vets Memorial Community Bldg	0	0	0	0	0	0	0	0	0	
64.A	64. Other Departments-1	176	84,765	24,652	0	109,417	147	47,793	13,900	61,693	
64.B	64. Other Departments-2	289	139,140	40,467	0	179,606	116	37,782	10,989	48,771	
65.	65. Non County Agencies	28	13,455	3,913	2,930	14,438	4	1,300	378	1,678	
TOTAL (First Allocation Base)		955	459,617	N/A	2,930	580,692	729	236,953	N/A	299,341	
LESS: Service Dept., No. 1--8		69	33,240	N/A	0	33,240	69	22,447	N/A	22,447	
TOTAL (Second Allocation Base)		886	426,377	124,005	2,930	547,452	660	214,506	62,388	276,894	

Exhibit 3F. Cost Allocation, Sutter County Human Resources Department, Continued

All Departments			Recruitment/Classification MSS				Direct Identified			Summary
Dept. No.	Department Name	Alloc Base (#EES)	First Alloc (\$)	Second Alloc (\$)	Sub Total (\$)	Direct Identified (\$)	Second Alloc (\$)	Less Direct Billings (\$)	Sub Total (\$)	Net Total Allocated (\$)
1102	1. County Administrator	0	0	N/A	0	0	N/A	0	0	5,023
1201	2. Auditor-Controller	0	0	N/A	0	0	N/A	0	0	8,868
1202	3. Treasurer-Tax Collector	0	0	N/A	0	0	N/A	0	0	5,643
1205	4. General Services Department	0	0	N/A	0	0	N/A	0	0	6,325
1205-66	5. Central Services	0	0	N/A	0	0	N/A	0	0	0
1301	6. County Counsel	0	0	N/A	0	0	N/A	0	0	4,775
1401	7. Human Resources	0	0	N/A	0	0	N/A	0	0	4,589
1700	8. Building Maintenance	0	0	N/A	0	0	N/A	0	0	20,464
1101	9. Board of Supervisors	0	0	0	0	0	0	0	0	5,203
1105	10. Clerk of the Board	0	0	0	0	0	0	0	0	2,081
1203	11. Assessor	0	0	0	0	0	0	0	0	18,891
1204	12. Revenue Collection	0	0	0	0	0	0	0	0	2,081
1502	13. Elections	0	0	0	0	0	0	0	0	6,764
1600	14. Sheriff-Communications	0	0	0	0	0	0	0	0	23,093
1702	15. Water/Wastewater Facilities	0	0	0	0	0	0	0	0	1,041
1920	16. Engineering Services	0	0	0	0	0	0	0	0	6,244
1922	17. Water Resources	0	0	0	0	0	0	0	0	2,762
2103	18. Sheriff's Court Bailiffs	0	0	0	0	0	0	0	0	6,244
2106	19. Public Defender	0	0	0	0	0	0	0	0	1,041
2112	20. Consolidated Courts	0	0	0	0	0	0	0	0	0
2125	21. District Attorney	0	0	0	0	0	0	0	0	0
2125-01	22. DA-Criminal Division	0	0	0	0	0	0	0	0	21,533
2125-03	23. DA-Victim/Witness Assistance	0	0	0	0	0	0	0	0	2,081
2125-05	24. DA-Statutory Rape Vert Prosecute	0	0	0	0	0	0	0	0	0
2201	25. Sheriff-Coroner	0	0	0	0	0	0	0	0	53,511
2205	26. Sheriff-Boat Patrol	0	0	0	0	0	0	0	0	3,162
2208	27. Sheriff-Live Oak Contract	0	0	0	0	0	0	0	0	7,284
2301	28. Sheriff-County Jail	0	0	0	0	0	0	0	0	60,595
2302	29. Anti-Drug Abuse Enforcement	0	0	0	0	0	0	0	0	0
2304	30. Probation	0	0	0	0	0	0	0	0	45,987
2401	31. Emergency Services	0	0	0	0	0	0	0	0	1,041
2402	32. Fire Services Administration	0	0	0	0	0	0	0	0	160
2601	33. Agricultural Commissioner	0	0	0	0	0	0	0	0	20,692
2706	34. Recorder	0	0	0	0	0	0	0	0	6,364
2709	35. Pub. Guardian/Conservator	0	0	0	0	0	0	0	0	3,442
2710	36. County Clerk	0	0	0	0	0	0	0	0	0
2721	37. Development Services	0	0	0	0	0	0	0	0	7,965
2724-24	38. Planning & Building	0	0	0	0	0	0	0	0	4,643
2724-31	39. Community Services Building Inspectio	0	0	0	0	0	0	0	0	4,643
2724-32	40. Code Enforcement Srvs	0	0	0	0	0	0	0	0	0
2725	41. Environmental Health	0	0	0	0	0	0	0	0	5,963
2726	42. Animal Control	0	0	0	0	0	0	0	0	3,122
2727	43. CUPA	0	0	0	0	0	0	0	0	0
3100	44. Road	0	0	0	0	0	0	0	0	21,372
3200	45. County Airport	0	0	0	0	0	0	0	0	0
3300	46. Transportation Development	0	0	0	0	0	0	0	0	0
4102-00	47. Mental Health	0	0	0	0	0	0	0	0	0
4103-10	48. Health	0	0	0	0	0	0	0	0	10,486
4104-00	49. Mental Health Service Act	0	0	0	0	0	0	0	0	1,041
4120-00	50. Human Services Admin	0	0	0	0	0	0	0	0	3,482
4580	51. Fleet Management ISF	0	0	0	0	0	0	0	0	4,202
4581	52. Information Technology ISF	0	0	0	0	0	0	0	0	16,290
4590	53. Liability Insurance ISF	0	0	0	0	0	0	0	0	0
4591	54. Workers' Comp. Ins. ISF	0	0	0	0	0	0	0	0	800
4595	55. Employee Wellness Services	0	0	0	0	0	0	0	0	0
5000	56. Trial Court Agency	0	0	0	0	0	0	0	0	0
5101-00	57. Welfare	0	0	0	0	0	0	0	0	24
5200	58. IHSS Public Authority	0	0	0	0	519	137	319	337	337
6201	59. County Library	0	0	0	0	0	0	0	0	17,530
6301	60. Bi-County Farm Advisor	0	0	0	0	0	0	0	0	2,081
7101	61. Parks and Recreation	0	0	0	0	0	0	0	0	0
7201	62. Community Memorial Museum	0	0	0	0	0	0	0	0	3,802
7203	63. Vets Memorial Community Bldg	0	0	0	0	0	0	0	0	0
64.A	64. Other Departments-1	29	263	69	333	0	0	0	0	171,443
64.B	64. Other Departments-2	173	1,565	412	1,978	0	0	0	0	230,355
65.	65. Non County Agencies	0	0	0	0	0	0	0	0	16,116
TOTAL (First Allocation Base)		202	1,829	N/A	2,310	519	N/A	319	337	882,680
LESS: Service Dept., No. 1--8		0	0	N/A	0	0	N/A	0	0	55,686
TOTAL (Second Allocation Base)		202	1,829	482	2,310	519	137	319	337	826,993

Exhibit 3F.1 Cost Allocation, Sutter County Human Resources Department, Year Ended June 30, 2016

Other Departments-1			Employee/Labor Relations				Recruitment/Classification Non-MSS			
Dept. No.	Department Name	Alloc Base (#EES)	First Alloc (\$)	Second Alloc (\$)	Less Direct Billings (\$)	Sub Total (\$)	Alloc Base (#EES)	First Alloc (\$)	Second Alloc (\$)	Sub Total (\$)
0112	64.01 Child Supp Serv Reimb/Adjustment	29	13,992	4,069	0	18,061	0	0	0	0
0140	64.02 County Local Revenue Fund	0	0	0	0	0	0	0	0	0
0177	64.03 CCPIF SB 678	0	0	0	0	0	0	0	0	0
0184	64.04 Sheriff Inmate Welfare	2	962	280	0	1,242	2	650	189	839
0241	64.05 Public Safety Realignment 2011	0	0	0	0	0	0	0	0	0
0252	64.06 Emergency Medical Service	0	0	0	0	0	0	0	0	0
0253	64.07 RLF CDBG Housing Rehabilitation	0	0	0	0	0	0	0	0	0
0279	64.08 Criminal Lab Analysis Fee	0	0	0	0	0	0	0	0	0
0284	64.09 CDBG Housing Rehab 04-STB	0	0	0	0	0	0	0	0	0
0289	64.10 EDBG PI Fund	0	0	0	0	0	0	0	0	0
0301	64.11 County Service Area G	0	0	0	0	0	0	0	0	0
0305	64.12 County Service Area F	16	7,755	2,255	0	10,010	16	5,237	1,523	6,760
0309	64.13 County Service Area C	0	0	0	0	0	0	0	0	0
0311	64.14 County Service Area D	0	0	0	0	0	0	0	0	0
0320	64.15 Sutter County Water Agency	0	0	0	0	0	0	0	0	0
0321	64.16 Lo Canal Operations & Maintence	0	0	0	0	0	0	0	0	0
0326	64.17 County Water Zone #4	0	0	0	0	0	0	0	0	0
0327	64.18 County Water Zone #5	0	0	0	0	0	0	0	0	0
0329	64.19 County Water Zone #7	0	0	0	0	0	0	0	0	0
0330	64.20 County Water Zone #8	0	0	0	0	0	0	0	0	0
0340	64.21 Co Consolid St Lighting District	0	0	0	0	0	0	0	0	0
0390	64.22 El Cerrito Drain District	0	0	0	0	0	0	0	0	0
0395	64.23 Rio Ramaza Comm. Serv District	0	0	0	0	0	0	0	0	0
1103	64.24 Non-Departmental Expense	0	0	0	0	0	0	0	0	0
1209	64.25 General Revenues	0	0	0	0	0	0	0	0	0
1801	64.26 Plant Acquisition	0	0	0	0	0	0	0	0	0
1911	64.27 General Insurance & Bonds	0	0	0	0	0	0	0	0	0
1923	64.28 Flood Control	0	0	0	0	0	0	0	0	0
2104	64.29 Grand Jury	0	0	0	0	0	0	0	0	0
2109	64.30 Trial Court Funding	0	0	0	0	0	0	0	0	0
2125-04	64.31 DA-Spousal Abuser Prosecute	0	0	0	0	0	0	0	0	0
2125-08	64.32 DA-Criminal Investigation	0	0	0	0	0	0	0	0	0
2125-09	64.33 DA-Welfare Investigation	0	0	0	0	0	0	0	0	0
2125-72	64.34 Local Community Correction Acc	1	352	102	0	454	1	237	69	307
2202	64.35 Net 5-Sheriff	1	481	140	0	621	1	325	95	419
2303	64.36 Delinquency Prevention Commiss'n	0	0	0	0	0	0	0	0	0
2309	64.37 Bi-County Juvenile Hall	0	0	0	0	0	0	0	0	0
2703	64.38 Fish & Game Propagation	0	0	0	0	0	0	0	0	0
2711	64.39 Domestic Violence Centers	0	0	0	0	0	0	0	0	0
3000	64.41 Urban Area Resident St Lighting	0	0	0	0	0	0	0	0	0
4102-01	64.42 Mental Health-Admin Support	29	14,103	4,102	0	18,204	29	9,524	2,770	12,294
4102-02	64.43 Mental Health-Homeless Mgt	0	0	0	0	0	0	0	0	0
4102-03	64.44 Mental Health-Crisis Clinic	16	7,625	2,218	0	9,843	16	5,149	1,498	6,647
4102-04	64.45 Mental Health-Community Services	0	0	0	0	0	0	0	0	0
4102-07	64.46 Mental Health-Inpatient	50	23,838	6,933	0	30,771	50	16,098	4,682	20,780
4102-08	64.47 Mental Health-Managed Care	0	0	0	0	0	0	0	0	0
4102-09	64.48 Mental Health-IMD/SNF Facilities	0	0	0	0	0	0	0	0	0
4102-10	64.49 Mental Health-Non IMD	0	0	0	0	0	0	0	0	0
4102-12	64.50 Mental Health-Day Treatment/Adult	0	0	0	0	0	0	0	0	0
4102-13	64.51 Mental Health-Juvenile Hall/Jail	0	0	0	0	0	0	0	0	0
4102-14	64.52 Mental Health-Homeless Mentally Ill	0	0	0	0	0	0	0	0	0
4102-15	64.53 Mental Health-Conditional Release Prgn	1	481	140	0	621	1	325	95	419
4102-16	64.54 Mental Health-Outpatient/Adult	13	6,070	1,766	0	7,836	13	4,099	1,192	5,292
4102-17	64.55 Mental Health-Outpatient/Child	7	3,535	1,028	0	4,563	7	2,387	694	3,081
4102-19	64.56 Mental Health-Children's IEP Svcs	0	0	0	0	0	0	0	0	0
4102-20	64.57 Mental Health-Advocacy	0	0	0	0	0	0	0	0	0
4102-22	64.58 Mental Health-Camp Singer	1	481	140	0	621	1	325	95	419
4102-25	64.59 Mental Health-Systems of Care Children	0	0	0	0	0	0	0	0	0
4102-26	64.60 Mental Health-Sutter County BF	2	962	280	0	1,242	2	650	189	839
4102-28	64.61 Mental Health-Sutter CW MH	0	0	0	0	0	0	0	0	0
4102-29	64.62 Mental Health-Yuba County BF	2	962	280	0	1,242	2	650	189	839
4102-31	64.63 Mental Health-CSS/Admin Sup	0	0	0	0	0	0	0	0	0
4102-32	64.64 Mental Health-CSOC Adult Prgm	0	0	0	0	0	0	0	0	0
4102-34	64.65 Mental Health-Victor Community	0	0	0	0	0	0	0	0	0
4102-35	64.66 Mental Health-CSS/Direct/Case Svcs	1	666	194	0	860	1	450	131	581
4102-37	64.67 Mental Health-OTP(SACPA)	0	0	0	0	0	0	0	0	0
4102-41	64.68 Mental Health-Alcohol Admin	0	0	0	0	0	0	0	0	0
4102-42	64.69 Mental Health-Prevention	1	296	86	0	382	1	200	58	258
4102-44	64.70 Mental Health-Safe & Drug Free Schls	0	0	0	0	0	0	0	0	0
4102-48	64.71 Mental Health-Sutter Co CW D/A	1	481	140	0	621	1	325	95	419
4102-49	64.72 Mental Health-Yuba County CW D/A	0	0	0	0	0	0	0	0	0
4102-50	64.73 Mental Health-Drug Outpatient	4	1,721	501	0	2,222	4	1,162	338	1,500
4102-51	64.74 Mental Health-OFC	0	0	0	0	0	0	0	0	0
4102-52	64.75 Mental Health-Drug/Outreach	0	0	0	0	0	0	0	0	0
4102-53	64.76 Mental Health-Drug & Alchcohol Juv	0	0	0	0	0	0	0	0	0
Total Other Departments-1		176	84,765	24,652	0	109,417	147	47,793	13,900	61,693

Exhibit 3F.1 Cost Allocation, Sutter County Human Resources Department, Year Ended June 30, 2016

Other Departments-2			Employee/Labor Relations				Recruitment/Classification Non-MSS				
Dept. No.	Department Name	Alloc Base (#EES)	First Alloc (\$)	Second Alloc (\$)	Less Direct Billings (\$)	Sub Total (\$)	Alloc Base (#EES)	First Alloc (\$)	Second Alloc (\$)	Sub Total (\$)	
4102-54	64.77	Mental Health-First Steps	5	2,610	759	0	3,369	5	1,762	513	2,275
4102-58	64.78	Mental Health-Drug Court SC	1	481	140	0	621	1	325	95	419
4102-59	64.79	Mental Health-Yuba County	0	0	0	0	0	0	0	0	0
4102-65	64.80	Mental Health-JR/QI Programs	4	1,925	560	0	2,485	4	1,300	378	1,678
4102-68	64.81	Mental Health-Drug Medi-Cal	0	0	0	0	0	0	0	0	0
4102-72	64.82	Mental Health-Local Comm Corr	3	1,647	479	0	2,126	3	1,112	324	1,436
4102-80	64.83	Mental Health-SB678	1	481	140	0	621	1	325	95	419
4102-81	64.84	Mental Health-Juvenile Probation	1	426	124	0	549	1	287	84	371
4102-82	64.85	Mental Health-Forensic	0	0	0	0	0	0	0	0	0
4103-12	64.86	Health-Children & Family	1	481	140	0	621	1	325	95	419
4103-15	64.87	Health-Vital Statistics	0	0	0	0	0	0	0	0	0
4103-20	64.88	Health-CCS	3	1,573	458	0	2,031	3	1,062	309	1,371
4103-21	64.89	Health-WIC Farmer's Market	0	0	0	0	0	0	0	0	0
4103-26	64.90	Health-MCH	0	19	5	0	24	0	12	4	16
4103-29	64.91	Health-Foster Care	1	574	167	0	741	1	387	113	500
4103-30	64.92	Health-Nursing Admin	1	481	140	0	621	1	325	95	419
4103-31	64.93	Health-CHDP	3	1,481	431	0	1,911	3	1,000	291	1,291
4103-33	64.94	Health-CMSP Local Health Conn	0	0	0	0	0	0	0	0	0
4103-35	64.95	Health-Field Nursing	0	0	0	0	0	0	0	0	0
4103-36	64.96	Health-Bioterrorism	1	481	140	0	621	1	325	95	419
4103-37	64.97	Health-Pandemic Flu Preparedness	0	0	0	0	0	0	0	0	0
4103-38	64.98	Health-Acute Communicable Dis	4	2,147	624	0	2,771	4	1,450	422	1,871
4103-39	64.99	Health-Immunization Grant	0	19	5	0	24	0	12	4	16
4103-40	64.100	Health-WIC Nutrition	11	5,256	1,529	0	6,785	11	3,549	1,032	4,582
4103-43	64.101	Health-Homeland Security Grant	0	0	0	0	0	0	0	0	0
4103-45	64.102	Health-WIC Breast Feeding P	0	0	0	0	0	0	0	0	0
4103-50	64.103	Health-Laboratory	3	1,296	377	0	1,672	3	875	254	1,129
4103-51	64.104	Health-AIDS Surveillance	0	0	0	0	0	0	0	0	0
4103-53	64.105	Health-Tuberculosis	0	0	0	0	0	0	0	0	0
4103-54	64.106	Health-Chlamydia	0	0	0	0	0	0	0	0	0
4103-55	64.107	Health-Lead Poisoning	0	0	0	0	0	0	0	0	0
4103-56	64.108	Health-St Tuberculosis Grant	0	0	0	0	0	0	0	0	0
4103-57	64.109	Health-St. Medi-Cal Outreach	1	481	140	0	621	1	325	95	419
4103-60	64.110	Health-Health Education	2	814	237	0	1,051	2	550	160	710
4103-62	64.111	Health-Non-Hlth Dept Immunization	0	0	0	0	0	0	0	0	0
4103-65	64.112	Health-Community Chronic Disease	0	0	0	0	0	0	0	0	0
4103-66	64.113	Health-Supp Nutritional Asst Prog Ed	4	1,703	495	0	2,198	4	1,150	334	1,484
4103-67	64.114	Health-Supp Nutr Asst Prgm ED-CWD	1	481	140	0	621	1	325	95	419
4103-68	64.115	Health-Ebola Supplemental	0	0	0	0	0	0	0	0	0
4103-78	64.116	Health-Injury Prevention	0	0	0	0	0	0	0	0	0
4103-81	64.117	Health-Public Health Clinic	2	962	280	0	1,242	2	650	189	839
4103-82	64.118	Health-Contract Services	0	0	0	0	0	0	0	0	0
4103-99	64.119	Health-Tobacco Control	1	481	140	0	621	1	325	95	419
4104-01	64.120	MHSA-Children's Sed Full Svc Part	3	1,462	425	0	1,887	3	987	287	1,275
4104-02	64.121	MHSA-Urgent Services	2	833	242	0	1,075	2	562	164	726
4104-03	64.122	MHSA-Transition Age Youth FSP	5	2,165	630	0	2,795	5	1,462	425	1,888
4104-04	64.123	MHSA-Adult and Older Adult FSP	2	925	269	0	1,195	2	625	182	807
4104-05	64.124	MHSA-Older Adult Mobile Outreach	1	481	140	0	621	1	325	95	419
4104-06	64.125	MHSA-Ethnic Outreach Services	5	2,258	657	0	2,915	5	1,525	443	1,968
4104-07	64.126	MHSA-Housing Program	0	0	0	0	0	0	0	0	0
4104-08	64.127	MHSA-Wellness & Recover Adult	7	3,202	931	0	4,133	7	2,162	629	2,791
4104-09	64.128	MHSA-Adult Urgent Services	5	2,406	700	0	3,106	5	1,625	473	2,097
4104-10	64.129	MHSA-Therapeutic Services	9	4,386	1,276	0	5,662	9	2,962	862	3,824
4104-12	64.130	MHSA-Community Prev Team	3	1,407	409	0	1,816	3	950	276	1,226
4104-14	64.131	MHSA-MHSA IT Proj	0	0	0	0	0	0	0	0	0
4104-15	64.132	MHSA-Work Educ & Training	0	0	0	0	0	0	0	0	0
4104-16	64.133	MHSA-Innovation	3	1,444	420	0	1,863	3	975	284	1,258
4104-17	64.134	MHSA-Administrative	1	426	124	0	549	1	287	84	371
4120-93	64.135	Human Services-Security & Compliance	0	0	0	0	0	0	0	0	0
4134-00	64.136	Jail Medical	15	7,347	2,137	0	9,484	15	4,962	1,443	6,405
4134-72	64.137	Jail Medical-LCC	2	907	264	0	1,171	2	612	178	791
4400	64.138	Sutter Co Waterworks District #1	0	0	0	0	0	0	0	0	0
4934	64.139	Public Admin Escheatment	0	0	0	0	0	0	0	0	0
5101-05	64.140	Welfare-Social Workers Empy	25	11,882	3,456	0	15,337	0	0	0	0
5101-10	64.141	Welfare-Admin Support	21	10,309	2,998	0	13,307	0	0	0	0
5101-15	64.142	Welfare-Non-Welfare Admin Svcs	2	962	280	0	1,242	0	0	0	0
5101-20	64.143	Welfare-Social Services	24	11,660	3,391	0	15,051	0	0	0	0
5101-30	64.144	Welfare-Eligibility & Nonservices	78	37,404	10,878	0	48,282	0	0	0	0
5101-35	64.145	Welfare-Welfare Fraud	0	204	59	0	263	0	0	0	0
5101-40	64.146	Welfare-Clerical Support	22	10,771	3,133	0	13,904	0	0	0	0
5206	64.147	TANF-Foster Care	0	0	0	0	0	0	0	0	0
5211	64.148	Delinquent Tax Sales Trust Fund	0	0	0	0	0	0	0	0	0
5301	64.149	General Relief	0	0	0	0	0	0	0	0	0
5601	64.150	Veterans Service Officer	0	0	0	0	0	0	0	0	0
6201-35	64.151	Library-Literacy Prg	0	0	0	0	0	0	0	0	0
7202	64.152	Subsidy Requests Organizations	0	0	0	0	0	0	0	0	0
7204	64.153	Ettl Hall	0	0	0	0	0	0	0	0	0
Total Other Departments-2			289	139,140	40,467	0	179,606	116	37,782	10,989	48,771

Exhibit 3F.1 Cost Allocation, Sutter County Human Resources Department, Continued

Other Departments-1			Recruitment/Classification MSS				Direct Identified				Summary
			Alloc	First	Second	Sub	Direct	Second	Less Direct	Sub	
Dept. No.	Department Name		Base	Alloc	Alloc	Total	Identified	Alloc	Billings	Total	Net Total
			(#EES)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	Allocated
0112	64.01	Child Supp Serv Reimb/Adjustment	29	263	69	333	0	0	0	0	18,394
0140	64.02	County Local Revenue Fund	0	0	0	0	0	0	0	0	0
0177	64.03	CCPIF SB 678	0	0	0	0	0	0	0	0	0
0184	64.04	Sheriff Inmate Welfare	0	0	0	0	0	0	0	0	2,081
0241	64.05	Public Safety Realignment 2011	0	0	0	0	0	0	0	0	0
0252	64.06	Emergency Medical Service	0	0	0	0	0	0	0	0	0
0253	64.07	RLF CDBG Housing Rehabilitation	0	0	0	0	0	0	0	0	0
0279	64.08	Criminal Lab Analysis Fee	0	0	0	0	0	0	0	0	0
0284	64.09	CDBG Housing Rehab 04-STB	0	0	0	0	0	0	0	0	0
0289	64.10	EDBG PI Fund	0	0	0	0	0	0	0	0	0
0301	64.11	County Service Area G	0	0	0	0	0	0	0	0	0
0305	64.12	County Service Area F	0	0	0	0	0	0	0	0	16,770
0309	64.13	County Service Area C	0	0	0	0	0	0	0	0	0
0311	64.14	County Service Area D	0	0	0	0	0	0	0	0	0
0320	64.15	Sutter County Water Agency	0	0	0	0	0	0	0	0	0
0321	64.16	Lo Canal Operations & Maintenance	0	0	0	0	0	0	0	0	0
0326	64.17	County Water Zone #4	0	0	0	0	0	0	0	0	0
0327	64.18	County Water Zone #5	0	0	0	0	0	0	0	0	0
0329	64.19	County Water Zone #7	0	0	0	0	0	0	0	0	0
0330	64.20	County Water Zone #8	0	0	0	0	0	0	0	0	0
0340	64.21	Co Consolid St Lighting District	0	0	0	0	0	0	0	0	0
0390	64.22	El Cerrito Drain District	0	0	0	0	0	0	0	0	0
0395	64.23	Rio Ramaza Comm. Serv District	0	0	0	0	0	0	0	0	0
1103	64.24	Non-Departmental Expense	0	0	0	0	0	0	0	0	0
1209	64.25	General Revenues	0	0	0	0	0	0	0	0	0
1801	64.26	Plant Acquisition	0	0	0	0	0	0	0	0	0
1911	64.27	General Insurance & Bonds	0	0	0	0	0	0	0	0	0
1923	64.28	Flood Control	0	0	0	0	0	0	0	0	0
2104	64.29	Grand Jury	0	0	0	0	0	0	0	0	0
2109	64.30	Trial Court Funding	0	0	0	0	0	0	0	0	0
2125-04	64.31	DA-Spousal Abuser Prosecute	0	0	0	0	0	0	0	0	0
2125-08	64.32	DA-Criminal Investigation	0	0	0	0	0	0	0	0	0
2125-09	64.33	DA-Welfare Investigation	0	0	0	0	0	0	0	0	0
2125-72	64.34	Local Community Correction Acc	0	0	0	0	0	0	0	0	760
2202	64.35	Net 5-Sheriff	0	0	0	0	0	0	0	0	1,041
2303	64.36	Delinquency Prevention Commiss'n	0	0	0	0	0	0	0	0	0
2309	64.37	Bi-County Juvenile Hall	0	0	0	0	0	0	0	0	0
2703	64.38	Fish & Game Propagation	0	0	0	0	0	0	0	0	0
2711	64.39	Domestic Violence Centers	0	0	0	0	0	0	0	0	0
3000	64.41	Urban Area Resident St Lighting	0	0	0	0	0	0	0	0	0
4102-01	64.42	Mental Health-Admin Support	0	0	0	0	0	0	0	0	30,498
4102-02	64.43	Mental Health-Homeless Mgt	0	0	0	0	0	0	0	0	0
4102-03	64.44	Mental Health-Crisis Clinic	0	0	0	0	0	0	0	0	16,490
4102-04	64.45	Mental Health-Community Services	0	0	0	0	0	0	0	0	0
4102-07	64.46	Mental Health-Inpatient	0	0	0	0	0	0	0	0	51,550
4102-08	64.47	Mental Health-Managed Care	0	0	0	0	0	0	0	0	0
4102-09	64.48	Mental Health-IMD/SNF Facilities	0	0	0	0	0	0	0	0	0
4102-10	64.49	Mental Health-Non IMD	0	0	0	0	0	0	0	0	0
4102-12	64.50	Mental Health-Day Treatment/Adult	0	0	0	0	0	0	0	0	0
4102-13	64.51	Mental Health-Juvenile Hall/Jail	0	0	0	0	0	0	0	0	0
4102-14	64.52	Mental Health-Homeless Mentally Ill	0	0	0	0	0	0	0	0	0
4102-15	64.53	Mental Health-Conditional Release Prgrn	0	0	0	0	0	0	0	0	1,041
4102-16	64.54	Mental Health-Outpatient/Adult	0	0	0	0	0	0	0	0	13,128
4102-17	64.55	Mental Health-Outpatient/Child	0	0	0	0	0	0	0	0	7,644
4102-19	64.56	Mental Health-Children's IEP Svcs	0	0	0	0	0	0	0	0	0
4102-20	64.57	Mental Health-Advocacy	0	0	0	0	0	0	0	0	0
4102-22	64.58	Mental Health-Camp Singer	0	0	0	0	0	0	0	0	1,041
4102-25	64.59	Mental Health-Systems of Care Children	0	0	0	0	0	0	0	0	0
4102-26	64.60	Mental Health-Sutter County BF	0	0	0	0	0	0	0	0	2,081
4102-28	64.61	Mental Health-Sutter CW MH	0	0	0	0	0	0	0	0	0
4102-29	64.62	Mental Health-Yuba County BF	0	0	0	0	0	0	0	0	2,081
4102-31	64.63	Mental Health-CSS/Admin Sup	0	0	0	0	0	0	0	0	0
4102-32	64.64	Mental Health-CSOC Adult Prgm	0	0	0	0	0	0	0	0	0
4102-34	64.65	Mental Health-Victor Community	0	0	0	0	0	0	0	0	0
4102-35	64.66	Mental Health-CSS/Direct/Case Svcs	0	0	0	0	0	0	0	0	1,441
4102-37	64.67	Mental Health-OTP(SACPA)	0	0	0	0	0	0	0	0	0
4102-41	64.68	Mental Health-Alcohol Admin	0	0	0	0	0	0	0	0	0
4102-42	64.69	Mental Health-Prevention	0	0	0	0	0	0	0	0	640
4102-44	64.70	Mental Health-Safe & Drug Free Schls	0	0	0	0	0	0	0	0	0
4102-48	64.71	Mental Health-Sutter Co CW D/A	0	0	0	0	0	0	0	0	1,041
4102-49	64.72	Mental Health-Yuba County CW D/A	0	0	0	0	0	0	0	0	0
4102-50	64.73	Mental Health-Drug Outpatient	0	0	0	0	0	0	0	0	3,722
4102-51	64.74	Mental Health-OFC	0	0	0	0	0	0	0	0	0
4102-52	64.75	Mental Health-Drug/Outreach	0	0	0	0	0	0	0	0	0
4102-53	64.76	Mental Health-Drug & Alcohol Juv	0	0	0	0	0	0	0	0	0
Total Other Departments-1			29	263	69	333	0	0	0	0	171,443

Exhibit 3F.1 Cost Allocation, Sutter County Human Resources Department, Continued

Other Departments-2			Recruitment/Classification MSS				Direct Identified				Summary
			Alloc Base (#EES)	First Alloc (\$)	Second Alloc (\$)	Sub Total (\$)	Direct Identified (\$)	Second Alloc (\$)	Less Direct Billings (\$)	Sub Total (\$)	
4102-54	64.77	Mental Health-First Steps	0	0	0	0	0	0	0	0	5,643
4102-58	64.78	Mental Health-Drug Court SC	0	0	0	0	0	0	0	0	1,041
4102-59	64.79	Mental Health-Yuba County	0	0	0	0	0	0	0	0	0
4102-65	64.80	Mental Health-UR/QI Programs	0	0	0	0	0	0	0	0	4,162
4102-68	64.81	Mental Health-Drug Medi-Cal	0	0	0	0	0	0	0	0	0
4102-72	64.82	Mental Health-Local Comm Corr	0	0	0	0	0	0	0	0	3,562
4102-80	64.83	Mental Health-SB678	0	0	0	0	0	0	0	0	1,041
4102-81	64.84	Mental Health-Juvenile Probation	0	0	0	0	0	0	0	0	921
4102-82	64.85	Mental Health-Forensic	0	0	0	0	0	0	0	0	0
4103-12	64.86	Health-Children & Family	0	0	0	0	0	0	0	0	1,041
4103-15	64.87	Health-Vital Statistics	0	0	0	0	0	0	0	0	0
4103-20	64.88	Health-CCS	0	0	0	0	0	0	0	0	3,402
4103-21	64.89	Health-WIC Farmer's Market	0	0	0	0	0	0	0	0	0
4103-26	64.90	Health-MCH	0	0	0	0	0	0	0	0	40
4103-29	64.91	Health-Foster Care	0	0	0	0	0	0	0	0	1,241
4103-30	64.92	Health-Nursing Admin	0	0	0	0	0	0	0	0	1,041
4103-31	64.93	Health-CHDP	0	0	0	0	0	0	0	0	3,202
4103-33	64.94	Health-CMSP Local Health Conn	0	0	0	0	0	0	0	0	0
4103-35	64.95	Health-Field Nursing	0	0	0	0	0	0	0	0	0
4103-36	64.96	Health-Bioterrorism	0	0	0	0	0	0	0	0	1,041
4103-37	64.97	Health-Pandemic Flu Preparedness	0	0	0	0	0	0	0	0	0
4103-38	64.98	Health-Acute Communicable Dis	0	0	0	0	0	0	0	0	4,643
4103-39	64.99	Health-Immunization Grant	0	0	0	0	0	0	0	0	40
4103-40	64.100	Health-WIC Nutrition	0	0	0	0	0	0	0	0	11,367
4103-43	64.101	Health-Homeland Security Grant	0	0	0	0	0	0	0	0	0
4103-45	64.102	Health-WIC Breast Feeding P	0	0	0	0	0	0	0	0	0
4103-50	64.103	Health-Laboratory	0	0	0	0	0	0	0	0	2,802
4103-51	64.104	Health-AIDS Surveillance	0	0	0	0	0	0	0	0	0
4103-53	64.105	Health-Tuberculosis	0	0	0	0	0	0	0	0	0
4103-54	64.106	Health-Chlamydia	0	0	0	0	0	0	0	0	0
4103-55	64.107	Health-Lead Poisoning	0	0	0	0	0	0	0	0	0
4103-56	64.108	Health-St Tuberculosis Grant	0	0	0	0	0	0	0	0	0
4103-57	64.109	Health-St. Medi-Cal Outreach	0	0	0	0	0	0	0	0	1,041
4103-60	64.110	Health-Health Education	0	0	0	0	0	0	0	0	1,761
4103-62	64.111	Health-Non-Hlth Dept Immunization	0	0	0	0	0	0	0	0	0
4103-65	64.112	Health-Community Chronic Disease	0	0	0	0	0	0	0	0	0
4103-66	64.113	Health-Supp Nutritional Asst Prog Ed	0	0	0	0	0	0	0	0	3,682
4103-67	64.114	Health-Supp Nutr Asst Prgm ED-CWD	0	0	0	0	0	0	0	0	1,041
4103-68	64.115	Health-Ebola Supplemental	0	0	0	0	0	0	0	0	0
4103-78	64.116	Health-Injury Prevention	0	0	0	0	0	0	0	0	0
4103-81	64.117	Health-Public Health Clinic	0	0	0	0	0	0	0	0	2,081
4103-82	64.118	Health-Contract Services	0	0	0	0	0	0	0	0	0
4103-99	64.119	Health-Tobacco Control	0	0	0	0	0	0	0	0	1,041
4104-01	64.120	MHSA-Children's Sed Full Svc Part	0	0	0	0	0	0	0	0	3,162
4104-02	64.121	MHSA-Urgent Services	0	0	0	0	0	0	0	0	1,801
4104-03	64.122	MHSA-Transition Age Youth FSP	0	0	0	0	0	0	0	0	4,683
4104-04	64.123	MHSA-Adult and Older Adult FSP	0	0	0	0	0	0	0	0	2,001
4104-05	64.124	MHSA-Older Adult Mobile Outreach	0	0	0	0	0	0	0	0	1,041
4104-06	64.125	MHSA-Ethnic Outreach Services	0	0	0	0	0	0	0	0	4,883
4104-07	64.126	MHSA-Housing Program	0	0	0	0	0	0	0	0	0
4104-08	64.127	MHSA-Wellness & Recover Adult	0	0	0	0	0	0	0	0	6,924
4104-09	64.128	MHSA-Adult Urgent Services	0	0	0	0	0	0	0	0	5,203
4104-10	64.129	MHSA-Therapeutic Services	0	0	0	0	0	0	0	0	9,486
4104-12	64.130	MHSA-Community Prev Team	0	0	0	0	0	0	0	0	3,042
4104-14	64.131	MHSA-MHSA IT Proj	0	0	0	0	0	0	0	0	0
4104-15	64.132	MHSA-Work Educ & Training	0	0	0	0	0	0	0	0	0
4104-16	64.133	MHSA-Innovation	0	0	0	0	0	0	0	0	3,122
4104-17	64.134	MHSA-Administrative	0	0	0	0	0	0	0	0	921
4120-93	64.135	Human Services-Security & Compliance	0	0	0	0	0	0	0	0	0
4134-00	64.136	Jail Medical	0	0	0	0	0	0	0	0	15,889
4134-72	64.137	Jail Medical-LCC	0	0	0	0	0	0	0	0	1,961
4400	64.138	Sutter Co Waterworks District #1	0	0	0	0	0	0	0	0	0
4934	64.139	Public Admin Escheatment	0	0	0	0	0	0	0	0	0
5101-05	64.140	Welfare-Social Workers Empy	25	224	59	282	0	0	0	0	15,620
5101-10	64.141	Welfare-Admin Support	21	194	51	245	0	0	0	0	13,552
5101-15	64.142	Welfare-Non-Welfare Admin Svcs	2	18	5	23	0	0	0	0	1,265
5101-20	64.143	Welfare-Social Services	24	219	58	277	0	0	0	0	15,328
5101-30	64.144	Welfare-Eligibility & Nonservices	78	704	185	889	0	0	0	0	49,171
5101-35	64.145	Welfare-Welfare Fraud	0	4	1	5	0	0	0	0	268
5101-40	64.146	Welfare-Clerical Support	22	203	53	256	0	0	0	0	14,160
5206	64.147	TANF-Foster Care	0	0	0	0	0	0	0	0	0
5211	64.148	Delinquent Tax Sales Trust Fund	0	0	0	0	0	0	0	0	0
5301	64.149	General Relief	0	0	0	0	0	0	0	0	0
5601	64.150	Veterans Service Officer	0	0	0	0	0	0	0	0	0
6201-35	64.151	Library-Literacy Prg	0	0	0	0	0	0	0	0	0
7202	64.152	Subsidy Requests Organizations	0	0	0	0	0	0	0	0	0
7204	64.153	Etti Hall	0	0	0	0	0	0	0	0	0
Total Other Departments-2			173	1,565	412	1,978	0	0	0	0	230,355

Exhibit 3F.2 Cost Allocation, Sutter County Human Resources Department, Year Ended June 30, 2016

Non County Agencies			Employee/Labor Relations				Recruitment/Classification Non-MSS				
			Alloc	First	Second	Less Direct	Sub	Alloc	First	Second	Sub
Fund No.	Fund Name		Base	Alloc	Alloc	Billings	Total	Base	Alloc	Alloc	Total
			(#EES)	(\$)	(\$)	(\$)	(\$)	(#EES)	(\$)	(\$)	(\$)
5100	65.01	Children/Family Comm.	4	1,925	560	0	2,485	4	1,300	378	1,678
5116	65.02	DNA ID Prop 69 State	0	0	0	0	0	0	0	0	0
5121	65.03	Redevelopment Prop Tax Tr	0	0	0	0	0	0	0	0	0
5125	65.04	ERAF 04/05	0	0	0	0	0	0	0	0	0
5128	65.05	Live Oak Redevelopment Agency	0	0	0	0	0	0	0	0	0
5193	65.06	Highland EST Improv Redemption	0	0	0	0	0	0	0	0	0
5203	65.07	Agency Collections Payable	0	0	0	0	0	0	0	0	0
5212	65.08	Local Transportation Tax	0	0	0	0	0	0	0	0	0
5215	65.09	Tax Collector's Trust	0	0	0	0	0	0	0	0	0
5218	65.10	Taxes	0	0	0	0	0	0	0	0	0
5219	65.11	In Lieu Tax Trust	0	0	0	0	0	0	0	0	0
5240	65.12	City of Live Oak	0	0	0	0	0	0	0	0	0
5241	65.13	City of Yuba City	0	0	0	0	0	0	0	0	0
5262	65.14	Sutter-Butte Flood Control	0	0	0	0	0	0	0	0	0
5263	65.15	Sac Area Flood Control	0	0	0	0	0	0	0	0	0
5265	65.16	FRAQMD	0	0	0	0	0	0	0	0	0
5267	65.17	Statewide Comm Infrastructure	0	0	0	0	0	0	0	0	0
5277	65.18	Narco	0	0	0	0	0	0	0	0	0
5280	65.19	Regional Waste Management	0	0	0	0	0	0	0	0	0
6401	65.20	Fairview Cemetery	1	555	161	0	717	0	0	0	0
6402	65.21	Live Oak Cemetery	3	1,444	420	0	1,863	0	0	0	0
6403	65.22	Meridian Cemetery Trust	0	0	0	0	0	0	0	0	0
6404	65.23	Nicolaus Cemetery	0	0	0	0	0	0	0	0	0
6405	65.24	Pleasant Grove Cemetery	0	0	0	0	0	0	0	0	0
6406	65.25	Sutter Cemetery	13	6,330	1,841	1,886	6,284	0	0	0	0
6415	65.26	Gilsizer County Drainage	3	1,444	420	853	1,010	0	0	0	0
6416	65.27	Live Oak Cemetery Specl Assess	0	0	0	0	0	0	0	0	0
6419	65.28	Meridian Fire District	0	0	0	0	0	0	0	0	0
6420	65.29	Sutter Basin Fire	0	0	0	0	0	0	0	0	0
6424	65.30	Levee Distr #1-Feather River	0	0	0	0	0	0	0	0	0
6426	65.31	Levee District #1	4	1,758	511	190	2,079	0	0	0	0
6427	65.32	Levee District #9	0	0	0	0	0	0	0	0	0
6428	65.33	Maintenance Area #3	0	0	0	0	0	0	0	0	0
6429	65.34	Maintenance Area #7 Zone 2	0	0	0	0	0	0	0	0	0
6430	65.35	Maintenance Area #7 Zone 3	0	0	0	0	0	0	0	0	0
6431	65.36	Maintenance Area #7 Zone 4	0	0	0	0	0	0	0	0	0
6434	65.37	Bear River Levee Maintenance	0	0	0	0	0	0	0	0	0
6435	65.38	Colusa Mosquito Abatement	0	0	0	0	0	0	0	0	0
6436	65.39	S-Y Mosquito & Vector Control	0	0	0	0	0	0	0	0	0
6437	65.40	Maintenance Area #16 Zone 1	0	0	0	0	0	0	0	0	0
6438	65.41	Maintenance Area #16 Zone 2	0	0	0	0	0	0	0	0	0
6439	65.42	Maintenance Area #16 Zone 3	0	0	0	0	0	0	0	0	0
6440	65.43	Maintenance Area #16 Zone 4	0	0	0	0	0	0	0	0	0
6449	65.44	Reclamation District #1000	0	0	0	0	0	0	0	0	0
6451	65.45	Reclamation District #70	0	0	0	0	0	0	0	0	0
6452	65.46	Reclamation District #777	0	0	0	0	0	0	0	0	0
6453	65.47	Reclamation District #817	0	0	0	0	0	0	0	0	0
6455	65.48	Reclamation District #1001	0	0	0	0	0	0	0	0	0
6458	65.49	Reclamation District #2054	0	0	0	0	0	0	0	0	0
6459	65.50	Reclamation District #2056	0	0	0	0	0	0	0	0	0
6460	65.51	Reclamation District #2103	0	0	0	0	0	0	0	0	0
6461	65.52	Reclamation District #1500	0	0	0	0	0	0	0	0	0
6462	65.53	Reclamation District #1660	0	0	0	0	0	0	0	0	0
6470	65.54	Sutter County Resource Conservtn	0	0	0	0	0	0	0	0	0
6471	65.55	LAFCO	0	0	0	0	0	0	0	0	0
6480	65.56	Butte Water District	0	0	0	0	0	0	0	0	0
6481	65.57	Feather Water District	0	0	0	0	0	0	0	0	0
6484	65.58	SCSD-90 Series A-Imprv Redemptn	0	0	0	0	0	0	0	0	0
6489	65.59	CA First Sutter	0	0	0	0	0	0	0	0	0
7561	65.60	Yuba City Unified CFD #1	0	0	0	0	0	0	0	0	0
7562	65.61	Woodland Unified	0	0	0	0	0	0	0	0	0
7565	65.62	Sutter Co Schools	0	0	0	0	0	0	0	0	0
7577	65.63	Yuba Community College	0	0	0	0	0	0	0	0	0
7601	65.64	E Nicolaus High 2000 Debt	0	0	0	0	0	0	0	0	0
7602	65.65	Woodland Unified Debt Ser	0	0	0	0	0	0	0	0	0
7607	65.66	Sutter High 2008 Bond Deb	0	0	0	0	0	0	0	0	0
7651	65.67	YC#99-1 Series C Bonds Db	0	0	0	0	0	0	0	0	0
7652	65.68	YC 2004-1 Meas K Bonds Deb	0	0	0	0	0	0	0	0	0
7654	65.69	Franklin Elem 2006 DBT Ser	0	0	0	0	0	0	0	0	0
7655	65.70	Yuba Comm. College Distr DS-A	0	0	0	0	0	0	0	0	0
7656	65.71	Yuba Comm. College Distr DS-B	0	0	0	0	0	0	0	0	0
7657	65.72	Yuba Comm College Distrb	0	0	0	0	0	0	0	0	0
7661	65.73	LO#04-1 Series A Bonds Db	0	0	0	0	0	0	0	0	0
7663	65.74	East Nicolaus H 2014 Debt Svc	0	0	0	0	0	0	0	0	0
NVBH	65.75	North Valley Beh Health	0	0	0	0	0	0	0	0	0
Total Non County Agencies			28	13,455	3,913	2,930	14,438	4	1,300	378	1,678

Exhibit 3F.2 Cost Allocation, Sutter County Human Resources Department, Continued

Non County Agencies			Recruitment/Classification MSS				Direct Identified				Summary
Fund No.	Fund Name		Alloc	First	Second	Sub	Direct	Second	Less Direct	Sub	Net Total
			Base	Alloc	Alloc	Total	Identified	Alloc	Billings	Total	Allocated
			(#EES)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
5100	65.01	Children/Family Comm.	0	0	0	0	0	0	0	0	4,162
5116	65.02	DNA ID Prop 69 State	0	0	0	0	0	0	0	0	0
5121	65.03	Redevelopment Prop Tax Tr	0	0	0	0	0	0	0	0	0
5125	65.04	ERAF 04/05	0	0	0	0	0	0	0	0	0
5128	65.05	Live Oak Redevelopment Agency	0	0	0	0	0	0	0	0	0
5193	65.06	Highland EST Improv Redemption	0	0	0	0	0	0	0	0	0
5203	65.07	Agency Collections Payable	0	0	0	0	0	0	0	0	0
5212	65.08	Local Transportation Tax	0	0	0	0	0	0	0	0	0
5215	65.09	Tax Collector's Trust	0	0	0	0	0	0	0	0	0
5218	65.10	Taxes	0	0	0	0	0	0	0	0	0
5219	65.11	In Lieu Tax Trust	0	0	0	0	0	0	0	0	0
5240	65.12	City of Live Oak	0	0	0	0	0	0	0	0	0
5241	65.13	City of Yuba City	0	0	0	0	0	0	0	0	0
5262	65.14	Sutter-Butte Flood Control	0	0	0	0	0	0	0	0	0
5263	65.15	Sac Area Flood Control	0	0	0	0	0	0	0	0	0
5265	65.16	FRAQMD	0	0	0	0	0	0	0	0	0
5267	65.17	Statewide Comm Infrastructure	0	0	0	0	0	0	0	0	0
5277	65.18	Narco	0	0	0	0	0	0	0	0	0
5280	65.19	Regional Waste Management	0	0	0	0	0	0	0	0	0
6401	65.20	Fairview Cemetery	0	0	0	0	0	0	0	0	717
6402	65.21	Live Oak Cemetery	0	0	0	0	0	0	0	0	1,863
6403	65.22	Meridian Cemetery Trust	0	0	0	0	0	0	0	0	0
6404	65.23	Nicolaus Cemetery	0	0	0	0	0	0	0	0	0
6405	65.24	Pleasant Grove Cemetery	0	0	0	0	0	0	0	0	0
6406	65.25	Sutter Cemetery	0	0	0	0	0	0	0	0	6,284
6415	65.26	Gilsizer County Drainage	0	0	0	0	0	0	0	0	1,010
6416	65.27	Live Oak Cemetery Specl Assess	0	0	0	0	0	0	0	0	0
6419	65.28	Meridian Fire District	0	0	0	0	0	0	0	0	0
6420	65.29	Sutter Basin Fire	0	0	0	0	0	0	0	0	0
6424	65.30	Levee Dist #1-Feather River	0	0	0	0	0	0	0	0	0
6426	65.31	Levee District #1	0	0	0	0	0	0	0	0	2,079
6427	65.32	Levee District #9	0	0	0	0	0	0	0	0	0
6428	65.33	Maintenance Area #3	0	0	0	0	0	0	0	0	0
6429	65.34	Maintenance Area #7 Zone 2	0	0	0	0	0	0	0	0	0
6430	65.35	Maintenance Area #7 Zone 3	0	0	0	0	0	0	0	0	0
6431	65.36	Maintenance Area #7 Zone 4	0	0	0	0	0	0	0	0	0
6434	65.37	Bear River Levee Maintenance	0	0	0	0	0	0	0	0	0
6435	65.38	Colusa Mosquito Abatement	0	0	0	0	0	0	0	0	0
6436	65.39	S-Y Mosquito & Vector Control	0	0	0	0	0	0	0	0	0
6437	65.40	Maintenance Area #16 Zone 1	0	0	0	0	0	0	0	0	0
6438	65.41	Maintenance Area #16 Zone 2	0	0	0	0	0	0	0	0	0
6439	65.42	Maintenance Area #16 Zone 3	0	0	0	0	0	0	0	0	0
6440	65.43	Maintenance Area #16 Zone 4	0	0	0	0	0	0	0	0	0
6449	65.44	Reclamation District #1000	0	0	0	0	0	0	0	0	0
6451	65.45	Reclamation District #70	0	0	0	0	0	0	0	0	0
6452	65.46	Reclamation District #777	0	0	0	0	0	0	0	0	0
6453	65.47	Reclamation District #817	0	0	0	0	0	0	0	0	0
6455	65.48	Reclamation District #1001	0	0	0	0	0	0	0	0	0
6458	65.49	Reclamation District #2054	0	0	0	0	0	0	0	0	0
6459	65.50	Reclamation District #2056	0	0	0	0	0	0	0	0	0
6460	65.51	Reclamation District #2103	0	0	0	0	0	0	0	0	0
6461	65.52	Reclamation District #1500	0	0	0	0	0	0	0	0	0
6462	65.53	Reclamation District #1660	0	0	0	0	0	0	0	0	0
6470	65.54	Sutter County Resource Conservtn	0	0	0	0	0	0	0	0	0
6471	65.55	LAFCO	0	0	0	0	0	0	0	0	0
6480	65.56	Butte Water District	0	0	0	0	0	0	0	0	0
6481	65.57	Feather Water District	0	0	0	0	0	0	0	0	0
6484	65.58	SCSD-90 Series A-Imprv Redemptn	0	0	0	0	0	0	0	0	0
6489	65.59	CA First Sutter	0	0	0	0	0	0	0	0	0
7561	65.60	Yuba City Unified CFD #1	0	0	0	0	0	0	0	0	0
7562	65.61	Woodland Unified	0	0	0	0	0	0	0	0	0
7565	65.62	Sutter Co Schools	0	0	0	0	0	0	0	0	0
7577	65.63	Yuba Community College	0	0	0	0	0	0	0	0	0
7601	65.64	E Nicolaus High 2000 Debt	0	0	0	0	0	0	0	0	0
7602	65.65	Woodland Unified Debt Ser	0	0	0	0	0	0	0	0	0
7607	65.66	Sutter High 2008 Bond Deb	0	0	0	0	0	0	0	0	0
7651	65.67	YC#99-1 Series C Bonds Db	0	0	0	0	0	0	0	0	0
7652	65.68	YC 2004-1 Meas K Bonds Deb	0	0	0	0	0	0	0	0	0
7654	65.69	Franklin Elem 2006 DBT Ser	0	0	0	0	0	0	0	0	0
7655	65.70	Yuba Comm. College Distr DS-A	0	0	0	0	0	0	0	0	0
7656	65.71	Yuba Comm. College Distr DS-B	0	0	0	0	0	0	0	0	0
7657	65.72	Yuba Comm College Distrib	0	0	0	0	0	0	0	0	0
7661	65.73	LO#04-1 Series A Bonds Db	0	0	0	0	0	0	0	0	0
7663	65.74	East Nicolaus H 2014 Debt Svc	0	0	0	0	0	0	0	0	0
NVBH	65.75	North Valley Beh Health	0	0	0	0	0	0	0	0	0
Total Non County Agencies			0	0	0	0	0	0	0	0	16,116

Exhibit 3G. Cost Allocation, Sutter County Building Maintenance Department, Year Ended June 30, 2016

All Departments			Maintenance				Grounds			
Dept. No.	Department Name	Direct Identified (\$)	Second Alloc (\$)	Less Direct Billings (\$)	Sub Total (\$)	Direct Identified (\$)	Second Alloc (\$)	Less Direct Billings (\$)	Sub Total (\$)	
1102	1. County Administrator	12,635	N/A	0	12,635	4,599	N/A	0	4,599	
1201	2. Auditor-Controller	9,232	N/A	0	9,232	600	N/A	0	600	
1202	3. Treasurer-Tax Collector	10,460	N/A	0	10,460	0	N/A	0	0	
1205	4. General Services Department	24,334	N/A	0	24,334	1,059	N/A	0	1,059	
1205-66	5. Central Services	0	N/A	0	0	0	N/A	0	0	
1301	6. County Counsel	23,883	N/A	0	23,883	2,011	N/A	0	2,011	
1401	7. Human Resources	18,227	N/A	0	18,227	1,020	N/A	0	1,020	
1700	8. Building Maintenance	49,837	N/A	0	49,837	14,147	N/A	0	14,147	
1101	9. Board of Supervisors	21,108	1,244	0	22,352	8,264	415	0	8,679	
1105	10. Clerk of the Board	2,178	128	0	2,306	795	40	0	835	
1203	11. Assessor	24,895	1,467	0	26,362	5,731	288	0	6,019	
1204	12. Revenue Collection	50	3	0	53	0	0	0	0	
1502	13. Elections	16,582	977	0	17,559	20,784	1,044	0	21,828	
1600	14. Sheriff-Communications	0	0	0	0	0	0	0	0	
1702	15. Water/Wastewater Facilities	0	0	0	0	0	0	0	0	
1920	16. Engineering Services	19,119	1,127	0	20,246	2,060	103	0	2,164	
1922	17. Water Resources	7,045	415	0	7,460	725	36	0	761	
2103	18. Sheriff's Court Bailiffs	0	0	0	0	0	0	0	0	
2106	19. Public Defender	0	0	0	0	0	0	0	0	
2112	20. Consolidated Courts	0	0	0	0	0	0	0	0	
2125	21. District Attorney	13,319	785	0	14,104	0	0	0	0	
2125-01	22. DA-Criminal Division	0	0	0	0	0	0	0	0	
2125-03	23. DA-Victim/Witness Assistance	499	29	0	528	640	32	0	672	
2125-05	24. DA-Statutory Rape Vert Prosecute	0	0	0	0	0	0	0	0	
2201	25. Sheriff-Coroner	55,859	3,292	0	59,152	31,807	1,597	0	33,404	
2205	26. Sheriff-Boat Patrol	0	0	0	0	0	0	0	0	
2208	27. Sheriff-Live Oak Contract	0	0	0	0	0	0	0	0	
2301	28. Sheriff-County Jail	324,718	19,138	13,100	330,756	2,762	139	0	2,900	
2302	29. Anti-Drug Abuse Enforcement	0	0	0	0	0	0	0	0	
2304	30. Probation	35,460	2,090	0	37,550	10,015	503	0	10,518	
2401	31. Emergency Services	5,969	352	0	6,321	79	4	0	83	
2402	32. Fire Services Administration	426	25	0	451	86	4	0	90	
2601	33. Agricultural Commissioner	35,275	2,079	0	37,354	6,406	322	0	6,727	
2706	34. Recorder	6,433	379	0	6,812	3,036	152	0	3,189	
2709	35. Pub. Guardian/Conservator	31	2	0	33	191	10	0	201	
2710	36. County Clerk	3,467	204	0	3,671	1,012	51	0	1,063	
2721	37. Development Services	25,154	1,483	0	26,637	1,196	60	0	1,257	
2724-24	38. Planning & Building	9,510	560	0	10,070	1,021	51	0	1,072	
2724-31	39. Community Services Building Inspection	4,572	269	0	4,842	477	24	0	501	
2724-32	40. Code Enforcement Svcs	0	0	0	0	0	0	0	0	
2725	41. Environmental Health	7,296	430	0	7,726	770	39	0	809	
2726	42. Animal Control	443	26	0	469	200	10	0	210	
2727	43. CUPA	0	0	0	0	0	0	0	0	
3100	44. Road	11,082	653	0	11,735	1,210	61	0	1,271	
3200	45. County Airport	937	55	0	992	0	0	0	0	
3300	46. Transportation Development	0	0	0	0	0	0	0	0	
4102-00	47. Mental Health	182,962	10,783	0	193,746	49,818	2,502	0	52,319	
4103-10	48. Health	53,505	3,153	0	56,658	20,789	1,044	0	21,833	
4104-00	49. Mental Health Service Act	0	0	0	0	0	0	0	0	
4120-00	50. Human Services Admin	686	40	0	727	255	13	0	268	
4580	51. Fleet Management ISF	8,161	481	0	8,642	1,504	76	0	1,579	
4581	52. Information Technology ISF	20,531	1,210	0	21,742	1,900	95	0	1,995	
4590	53. Liability Insurance ISF	0	0	0	0	0	0	0	0	
4591	54. Workers' Comp. Ins. ISF	0	0	0	0	0	0	0	0	
4595	55. Employee Wellness Services	11,788	695	0	12,483	1,300	65	0	1,365	
5000	56. Trial Court Agency	16,787	989	9,656	8,120	8,855	445	0	9,300	
5101-00	57. Welfare	67,668	3,988	0	71,656	12,332	619	0	12,952	
5200	58. IHSS Public Authority	0	0	0	0	0	0	0	0	
6201	59. County Library	42,237	2,489	0	44,727	12,827	644	0	13,471	
6301	60. Bi-County Farm Advisor	3,855	227	0	4,082	1,888	95	0	1,983	
7101	61. Parks and Recreation	60,401	3,560	0	63,961	85,944	4,316	0	90,260	
7201	62. Community Memorial Museum	27,136	1,599	0	28,736	24,540	1,232	0	25,772	
7203	63. Vets Memorial Community Bldg	32,182	1,897	0	34,078	15,195	763	0	15,958	
64.A	64. Other Departments-1	35,343	2,083	0	37,426	440	22	0	462	
64.B	64. Other Departments-2	8,227	485	0	8,712	3,967	199	0	4,166	
65.	65. Non County Agencies	1,873	110	0	1,983	0	0	0	0	
TOTAL (First Allocation Base)		1,353,377	N/A	22,756	1,401,627	364,259	N/A	0	381,373	
LESS: Service Dept., No. 1--8		148,607	N/A	0	148,607	23,436	N/A	0	23,436	
TOTAL (Second Allocation Base)		1,204,769	71,007	22,756	1,253,020	340,823	17,114	0	357,937	

Exhibit 3G. Cost Allocation, Sutter County Building Maintenance Department, Continued

All Departments			Custodial			Administration			Summary
Dept. No.	Department Name	Direct Identified (\$)	Second Alloc (\$)	Sub Total (\$)	Direct Identified (\$)	Second Alloc (\$)	Sub Total (\$)	Net Total Allocated (\$)	
1102	1. County Administrator	7,961	N/A	7,961	0	N/A	0	25,195	
1201	2. Auditor-Controller	16,668	N/A	16,668	0	N/A	0	26,500	
1202	3. Treasurer-Tax Collector	15,989	N/A	15,989	0	N/A	0	26,449	
1205	4. General Services Department	5,475	N/A	5,475	0	N/A	0	30,867	
1205-66	5. Central Services	0	N/A	0	0	N/A	0	0	
1301	6. County Counsel	7,331	N/A	7,331	0	N/A	0	33,225	
1401	7. Human Resources	4,949	N/A	4,949	0	N/A	0	24,196	
1700	8. Building Maintenance	22,588	N/A	22,588	0	N/A	0	86,573	
1101	9. Board of Supervisors	9,572	897	10,469	0	0	0	41,501	
1105	10. Clerk of the Board	1,323	124	1,447	0	0	0	4,588	
1203	11. Assessor	36,512	3,420	39,932	0	0	0	72,313	
1204	12. Revenue Collection	347	33	380	0	0	0	433	
1502	13. Elections	24,058	2,254	26,311	0	0	0	65,698	
1600	14. Sheriff-Communications	0	0	0	0	0	0	0	
1702	15. Water/Wastewater Facilities	0	0	0	0	0	0	0	
1920	16. Engineering Services	12,998	1,218	14,216	0	0	0	36,626	
1922	17. Water Resources	4,533	425	4,958	0	0	0	13,179	
2103	18. Sheriff's Court Bailiffs	0	0	0	0	0	0	0	
2106	19. Public Defender	0	0	0	0	0	0	0	
2112	20. Consolidated Courts	0	0	0	0	0	0	0	
2125	21. District Attorney	24,115	2,259	26,374	0	0	0	40,478	
2125-01	22. DA-Criminal Division	0	0	0	0	0	0	0	
2125-03	23. DA-Victim/Witness Assistance	12,765	1,196	13,961	0	0	0	15,161	
2125-05	24. DA-Statutory Rape Vert Prosecute	0	0	0	0	0	0	0	
2201	25. Sheriff-Coroner	98,247	9,203	107,450	0	0	0	200,006	
2205	26. Sheriff-Boat Patrol	0	0	0	0	0	0	0	
2208	27. Sheriff-Live Oak Contract	0	0	0	0	0	0	0	
2301	28. Sheriff-County Jail	2,790	261	3,051	0	0	0	336,708	
2302	29. Anti-Drug Abuse Enforcement	0	0	0	0	0	0	0	
2304	30. Probation	9,311	872	10,183	0	0	0	58,251	
2401	31. Emergency Services	537	50	588	0	0	0	6,992	
2402	32. Fire Services Administration	579	54	633	0	0	0	1,174	
2601	33. Agricultural Commissioner	28,666	2,685	31,351	0	0	0	75,432	
2706	34. Recorder	13,784	1,291	15,075	0	0	0	25,076	
2709	35. Pub. Guardian/Conservator	1,350	126	1,476	0	0	0	1,710	
2710	36. County Clerk	4,595	430	5,025	0	0	0	9,759	
2721	37. Development Services	7,556	708	8,264	0	0	0	36,157	
2724-24	38. Planning & Building	6,437	603	7,041	0	0	0	18,183	
2724-31	39. Community Services Building Inspection	2,994	280	3,275	0	0	0	8,618	
2724-32	40. Code Enforcement Srvs	0	0	0	0	0	0	0	
2725	41. Environmental Health	4,841	454	5,295	0	0	0	13,830	
2726	42. Animal Control	0	0	0	0	0	0	679	
2727	43. CUPA	0	0	0	0	0	0	0	
3100	44. Road	6,826	639	7,466	0	0	0	20,471	
3200	45. County Airport	0	0	0	0	0	0	992	
3300	46. Transportation Development	0	0	0	0	0	0	0	
4102-00	47. Mental Health	296,248	27,750	323,999	0	0	0	570,064	
4103-10	48. Health	134,792	12,626	147,418	0	0	0	225,909	
4104-00	49. Mental Health Service Act	0	0	0	0	0	0	0	
4120-00	50. Human Services Admin	2,317	217	2,534	0	0	0	3,529	
4580	51. Fleet Management ISF	10,893	1,020	11,913	0	0	0	22,135	
4581	52. Information Technology ISF	30,122	2,822	32,943	0	0	0	56,680	
4590	53. Liability Insurance ISF	0	0	0	0	0	0	0	
4591	54. Workers' Comp. Ins. ISF	0	0	0	0	0	0	0	
4595	55. Employee Wellness Services	0	0	0	0	0	0	13,848	
5000	56. Trial Court Agency	134	13	146	0	0	0	17,566	
5101-00	57. Welfare	185,848	17,409	203,257	0	0	0	287,865	
5200	58. IHSS Public Authority	0	0	0	0	0	0	0	
6201	59. County Library	82,202	7,700	89,902	0	0	0	148,100	
6301	60. Bi-County Farm Advisor	13,184	1,235	14,419	0	0	0	20,484	
7101	61. Parks and Recreation	0	0	0	21,072	1,900	22,971	177,192	
7201	62. Community Memorial Museum	5,454	511	5,965	0	0	0	60,473	
7203	63. Vets Memorial Community Bldg	12,640	1,184	13,824	20,978	1,891	22,869	86,730	
64.A	64.A Other Departments-1	35,227	3,300	38,526	0	0	0	76,415	
64.B	64.B Other Departments-2	8,197	768	8,965	0	0	0	21,844	
65.	65. Non County Agencies	0	0	0	0	0	0	1,983	
TOTAL (First Allocation Base)		1,212,957	N/A	1,318,994	42,049	N/A	45,841	3,147,835	
LESS: Service Dept., No. 1-8		80,960	N/A	80,960	0	N/A	0	253,004	
TOTAL (Second Allocation Base)		1,131,996	106,038	1,238,034	42,049	3,791	45,841	2,894,831	

Exhibit 3G.1 Cost Allocation, Sutter County Building Maintenance Department, Year Ended June 30, 2016

Other Departments-1			Maintenance				Grounds			
			Direct Identified	Second Alloc	Less Direct Billings	Sub Total	Direct Identified	Second Alloc	Less Direct Billings	Sub Total
Dept. No.	Department Name		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
0112	64.01	Child Supp Serv Reimb/Adjustment	8,102	478	0	8,579	100	5	0	105
0140	64.02	County Local Revenue Fund	0	0	0	0	0	0	0	0
0177	64.03	CCPIF SB 678	0	0	0	0	0	0	0	0
0184	64.04	Sheriff Inmate Welfare	0	0	0	0	0	0	0	0
0241	64.05	Public Safety Realignment 2011	0	0	0	0	0	0	0	0
0252	64.06	Emergency Medical Service	0	0	0	0	0	0	0	0
0253	64.07	RLF CDBG Housing Rehabilitation	0	0	0	0	0	0	0	0
0279	64.08	Criminal Lab Analysis Fee	0	0	0	0	0	0	0	0
0284	64.09	CDBG Housing Rehab 04-STB	0	0	0	0	0	0	0	0
0289	64.10	EDBG PI Fund	0	0	0	0	0	0	0	0
0301	64.11	County Service Area G	0	0	0	0	0	0	0	0
0305	64.12	County Service Area F	20,331	1,198	0	21,529	0	0	0	0
0309	64.13	County Service Area C	0	0	0	0	0	0	0	0
0311	64.14	County Service Area D	0	0	0	0	0	0	0	0
0320	64.15	Sutter County Water Agency	0	0	0	0	0	0	0	0
0321	64.16	Lo Canal Operations & Maintenance	0	0	0	0	0	0	0	0
0326	64.17	County Water Zone #4	0	0	0	0	0	0	0	0
0327	64.18	County Water Zone #5	0	0	0	0	0	0	0	0
0329	64.19	County Water Zone #7	0	0	0	0	0	0	0	0
0330	64.20	County Water Zone #8	0	0	0	0	0	0	0	0
0340	64.21	Co Consolid St Lighting District	0	0	0	0	0	0	0	0
0390	64.22	El Cerrito Drain District	0	0	0	0	0	0	0	0
0395	64.23	Rio Ramaza Comm. Serv District	690	41	0	731	0	0	0	0
1103	64.24	Non-Departmental Expense	6,063	357	0	6,420	340	17	0	357
1209	64.25	General Revenues	0	0	0	0	0	0	0	0
1801	64.26	Plant Acquisition	0	0	0	0	0	0	0	0
1911	64.27	General Insurance & Bonds	0	0	0	0	0	0	0	0
1923	64.28	Flood Control	0	0	0	0	0	0	0	0
2104	64.29	Grand Jury	158	9	0	167	0	0	0	0
2109	64.30	Trial Court Funding	0	0	0	0	0	0	0	0
2125-04	64.31	DA-Spousal Abuser Prosecute	0	0	0	0	0	0	0	0
2125-08	64.32	DA-Criminal Investigation	0	0	0	0	0	0	0	0
2125-09	64.33	DA-Welfare Investigation	0	0	0	0	0	0	0	0
2125-72	64.34	Local Community Correction Acc	0	0	0	0	0	0	0	0
2202	64.35	Net 5-Sheriff	0	0	0	0	0	0	0	0
2303	64.36	Delinquency Prevention Commiss'n	0	0	0	0	0	0	0	0
2309	64.37	Bi-County Juvenile Hall	0	0	0	0	0	0	0	0
2703	64.38	Fish & Game Propagation	0	0	0	0	0	0	0	0
2711	64.39	Domestic Violence Centers	0	0	0	0	0	0	0	0
3000	64.41	Urban Area Resident St Lighting	0	0	0	0	0	0	0	0
4102-01	64.42	Mental Health-Admin Support	0	0	0	0	0	0	0	0
4102-02	64.43	Mental Health-Homeless Mgt	0	0	0	0	0	0	0	0
4102-03	64.44	Mental Health-Crisis Clinic	0	0	0	0	0	0	0	0
4102-04	64.45	Mental Health-Community Services	0	0	0	0	0	0	0	0
4102-07	64.46	Mental Health-Inpatient	0	0	0	0	0	0	0	0
4102-08	64.47	Mental Health-Managed Care	0	0	0	0	0	0	0	0
4102-09	64.48	Mental Health-IMD/SNF Facilities	0	0	0	0	0	0	0	0
4102-10	64.49	Mental Health-Non IMD	0	0	0	0	0	0	0	0
4102-12	64.50	Mental Health-Day Treatment/Adult	0	0	0	0	0	0	0	0
4102-13	64.51	Mental Health-Juvenile Hall/Jail	0	0	0	0	0	0	0	0
4102-14	64.52	Mental Health-Homeless Mentally Ill	0	0	0	0	0	0	0	0
4102-15	64.53	Mental Health-Conditional Release Prgm	0	0	0	0	0	0	0	0
4102-16	64.54	Mental Health-Outpatient/Adult	0	0	0	0	0	0	0	0
4102-17	64.55	Mental Health-Outpatient/Child	0	0	0	0	0	0	0	0
4102-19	64.56	Mental Health-Children's IEP Svcs	0	0	0	0	0	0	0	0
4102-20	64.57	Mental Health-Advocacy	0	0	0	0	0	0	0	0
4102-22	64.58	Mental Health-Camp Singer	0	0	0	0	0	0	0	0
4102-25	64.59	Mental Health-Systems of Care Children	0	0	0	0	0	0	0	0
4102-26	64.60	Mental Health-Sutter County BF	0	0	0	0	0	0	0	0
4102-28	64.61	Mental Health-Sutter CW MH	0	0	0	0	0	0	0	0
4102-29	64.62	Mental Health-Yuba County BF	0	0	0	0	0	0	0	0
4102-31	64.63	Mental Health-CSS/Admin Sup	0	0	0	0	0	0	0	0
4102-32	64.64	Mental Health-CSOC Adult Prgm	0	0	0	0	0	0	0	0
4102-34	64.65	Mental Health-Victor Community	0	0	0	0	0	0	0	0
4102-35	64.66	Mental Health-CSS/Direct/Case Svcs	0	0	0	0	0	0	0	0
4102-37	64.67	Mental Health-OTP(SACPA)	0	0	0	0	0	0	0	0
4102-41	64.68	Mental Health-Alcohol Admin	0	0	0	0	0	0	0	0
4102-42	64.69	Mental Health-Prevention	0	0	0	0	0	0	0	0
4102-44	64.70	Mental Health-Safe & Drug Free Schls	0	0	0	0	0	0	0	0
4102-48	64.71	Mental Health-Sutter Co CW D/A	0	0	0	0	0	0	0	0
4102-49	64.72	Mental Health-Yuba County CW D/A	0	0	0	0	0	0	0	0
4102-50	64.73	Mental Health-Drug Outpatient	0	0	0	0	0	0	0	0
4102-51	64.74	Mental Health-OFC	0	0	0	0	0	0	0	0
4102-52	64.75	Mental Health-Drug/Outreach	0	0	0	0	0	0	0	0
4102-53	64.76	Mental Health-Drug & Alcohol Juv	0	0	0	0	0	0	0	0
Total Other Departments-1			35,343	2,083	0	37,426	440	22	0	462

Exhibit 3G.1 Cost Allocation, Sutter County Building Maintenance Department, Year Ended June 30, 2016

Other Departments-2			Maintenance				Grounds			
Dept. No.	Department Name		Direct	Second	Less Direct	Sub	Direct	Second	Less Direct	Sub
			Identified	Alloc	Billings	Total	Identified	Alloc	Billings	Total
			(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
4102-54	64.77	Mental Health-First Steps	0	0	0	0	0	0	0	0
4102-58	64.78	Mental Health-Drug Court SC	0	0	0	0	0	0	0	0
4102-59	64.79	Mental Health-Yuba County	0	0	0	0	0	0	0	0
4102-65	64.80	Mental Health-UR/QI Programs	0	0	0	0	0	0	0	0
4102-68	64.81	Mental Health-Drug Medi-Cal	0	0	0	0	0	0	0	0
4102-72	64.82	Mental Health-Local Comm Corr	0	0	0	0	0	0	0	0
4102-80	64.83	Mental Health-SB678	0	0	0	0	0	0	0	0
4102-81	64.84	Mental Health-Juvenile Probation	0	0	0	0	0	0	0	0
4102-82	64.85	Mental Health-Forensic	0	0	0	0	0	0	0	0
4103-12	64.86	Health-Children & Family	0	0	0	0	0	0	0	0
4103-15	64.87	Health-Vital Statistics	0	0	0	0	0	0	0	0
4103-20	64.88	Health-CCS	0	0	0	0	0	0	0	0
4103-21	64.89	Health-WIC Farmer's Market	0	0	0	0	0	0	0	0
4103-26	64.90	Health-MCH	0	0	0	0	0	0	0	0
4103-29	64.91	Health-Foster Care	0	0	0	0	0	0	0	0
4103-30	64.92	Health-Nursing Admin	0	0	0	0	0	0	0	0
4103-31	64.93	Health-CHDP	0	0	0	0	0	0	0	0
4103-33	64.94	Health-CMSP Local Health Conn	0	0	0	0	0	0	0	0
4103-35	64.95	Health-Field Nursing	0	0	0	0	0	0	0	0
4103-36	64.96	Health-Bioterrorism	0	0	0	0	0	0	0	0
4103-37	64.97	Health-Pandemic Flu Preparedness	0	0	0	0	0	0	0	0
4103-38	64.98	Health-Acute Communicable Dis	0	0	0	0	0	0	0	0
4103-39	64.99	Health-Immunization Grant	0	0	0	0	0	0	0	0
4103-40	64.100	Health-WIC Nutrition	0	0	0	0	0	0	0	0
4103-43	64.101	Health-Homeland Security Grant	0	0	0	0	0	0	0	0
4103-45	64.102	Health-WIC Breast Feeding P	0	0	0	0	0	0	0	0
4103-50	64.103	Health-Laboratory	0	0	0	0	0	0	0	0
4103-51	64.104	Health-AIDS Surveillance	0	0	0	0	0	0	0	0
4103-53	64.105	Health-Tuberculosis	0	0	0	0	0	0	0	0
4103-54	64.106	Health-Chlamydia	0	0	0	0	0	0	0	0
4103-55	64.107	Health-Lead Poisoning	0	0	0	0	0	0	0	0
4103-56	64.108	Health-St Tuberculosis Grant	0	0	0	0	0	0	0	0
4103-57	64.109	Health-St. Medi-Cal Outreach	0	0	0	0	0	0	0	0
4103-60	64.110	Health-Health Education	0	0	0	0	0	0	0	0
4103-62	64.111	Health-Non-Hlth Dept Immunization	0	0	0	0	0	0	0	0
4103-65	64.112	Health-Community Chronic Disease	0	0	0	0	0	0	0	0
4103-66	64.113	Health-Supp Nutritional Asst Prog Ed	0	0	0	0	0	0	0	0
4103-67	64.114	Health-Supp Nutr Asst Prgm ED-CWD	0	0	0	0	0	0	0	0
4103-68	64.115	Health-Ebola Supplemental	0	0	0	0	0	0	0	0
4103-78	64.116	Health-Injury Prevention	0	0	0	0	0	0	0	0
4103-81	64.117	Health-Public Health Clinic	0	0	0	0	0	0	0	0
4103-82	64.118	Health-Contract Services	0	0	0	0	0	0	0	0
4103-99	64.119	Health-Tobacco Control	0	0	0	0	0	0	0	0
4104-01	64.120	MHSA-Children's Sed Full Svc Part	0	0	0	0	0	0	0	0
4104-02	64.121	MHSA-Urgent Services	0	0	0	0	0	0	0	0
4104-03	64.122	MHSA-Transition Age Youth FSP	0	0	0	0	0	0	0	0
4104-04	64.123	MHSA-Adult and Older Adult FSP	0	0	0	0	0	0	0	0
4104-05	64.124	MHSA-Older Adult Mobile Outreach	0	0	0	0	0	0	0	0
4104-06	64.125	MHSA-Ethnic Outreach Services	0	0	0	0	0	0	0	0
4104-07	64.126	MHSA-Housing Program	0	0	0	0	0	0	0	0
4104-08	64.127	MHSA-Wellness & Recover Adult	0	0	0	0	0	0	0	0
4104-09	64.128	MHSA-Adult Urgent Services	0	0	0	0	0	0	0	0
4104-10	64.129	MHSA-Therapeutic Services	0	0	0	0	0	0	0	0
4104-12	64.130	MHSA-Community Prev Team	0	0	0	0	0	0	0	0
4104-14	64.131	MHSA-MHSA IT Proj	0	0	0	0	0	0	0	0
4104-15	64.132	MHSA-Work Educ & Training	0	0	0	0	0	0	0	0
4104-16	64.133	MHSA-Innovation	0	0	0	0	0	0	0	0
4104-17	64.134	MHSA-Administrative	0	0	0	0	0	0	0	0
4120-93	64.135	Human Services-Security & Compliance	0	0	0	0	0	0	0	0
4134-00	64.136	Jail Medical	0	0	0	0	0	0	0	0
4134-72	64.137	Jail Medical-LCC	0	0	0	0	0	0	0	0
4400	64.138	Sutter Co Waterworks District #1	1,784	105	0	1,889	700	35	0	735
4934	64.139	Public Admin Escheatment	0	0	0	0	0	0	0	0
5101-05	64.140	Welfare-Social Workers Empry	0	0	0	0	0	0	0	0
5101-10	64.141	Welfare-Admin Support	0	0	0	0	0	0	0	0
5101-15	64.142	Welfare-Non-Welfare Admin Svcs	0	0	0	0	0	0	0	0
5101-20	64.143	Welfare-Social Services	0	0	0	0	0	0	0	0
5101-30	64.144	Welfare-Eligibility & Nonservices	0	0	0	0	0	0	0	0
5101-35	64.145	Welfare-Welfare Fraud	0	0	0	0	0	0	0	0
5101-40	64.146	Welfare-Clerical Support	0	0	0	0	0	0	0	0
5206	64.147	TANF-Foster Care	0	0	0	0	0	0	0	0
5211	64.148	Delinquent Tax Sales Trust Fund	0	0	0	0	0	0	0	0
5301	64.149	General Relief	0	0	0	0	0	0	0	0
5601	64.150	Veterans Service Officer	0	0	0	0	0	0	0	0
6201-35	64.151	Library-Literacy Prg	1,736	102	0	1,838	468	24	0	492
7202	64.152	Subsidy Requests Organizations	0	0	0	0	0	0	0	0
7204	64.153	Ettl Hall	4,708	277	0	4,985	2,799	141	0	2,940
Total Other Departments-2			8,227	485	0	8,712	3,967	199	0	4,166

Exhibit 3G.1 Cost Allocation, Sutter County Building Maintenance Department, Continued

Other Departments-1		Custodial			Administration			Summary
Dept. No.	Department Name	Direct	Second	Sub	Direct	Second	Sub	Net Total
		Identified	Alloc	Total	Identified	Alloc	Total	Allocated
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
0112	64.01 Child Supp Serv Reimb/Adjustment	31,851	2,984	34,834	0	0	0	43,519
0140	64.02 County Local Revenue Fund	0	0	0	0	0	0	0
0177	64.03 CCPIF SB 678	0	0	0	0	0	0	0
0184	64.04 Sheriff Inmate Welfare	0	0	0	0	0	0	0
0241	64.05 Public Safety Realignment 2011	0	0	0	0	0	0	0
0252	64.06 Emergency Medical Service	0	0	0	0	0	0	0
0253	64.07 RLF CDBG Housing Rehabilitation	0	0	0	0	0	0	0
0279	64.08 Criminal Lab Analysis Fee	0	0	0	0	0	0	0
0284	64.09 CDBG Housing Rehab 04-STB	0	0	0	0	0	0	0
0289	64.10 EDBG PI Fund	0	0	0	0	0	0	0
0301	64.11 County Service Area G	0	0	0	0	0	0	0
0305	64.12 County Service Area F	52	5	57	0	0	0	21,586
0309	64.13 County Service Area C	0	0	0	0	0	0	0
0311	64.14 County Service Area D	0	0	0	0	0	0	0
0320	64.15 Sutter County Water Agency	0	0	0	0	0	0	0
0321	64.16 Lo Canal Operations & Maintenance	0	0	0	0	0	0	0
0326	64.17 County Water Zone #4	0	0	0	0	0	0	0
0327	64.18 County Water Zone #5	0	0	0	0	0	0	0
0329	64.19 County Water Zone #7	0	0	0	0	0	0	0
0330	64.20 County Water Zone #8	0	0	0	0	0	0	0
0340	64.21 Co Consolid St Lighting District	0	0	0	0	0	0	0
0390	64.22 El Cerrito Drain District	0	0	0	0	0	0	0
0395	64.23 Rio Ramaza Comm. Serv District	0	0	0	0	0	0	731
1103	64.24 Non-Departmental Expense	3,324	311	3,636	0	0	0	10,413
1209	64.25 General Revenues	0	0	0	0	0	0	0
1801	64.26 Plant Acquisition	0	0	0	0	0	0	0
1911	64.27 General Insurance & Bonds	0	0	0	0	0	0	0
1923	64.28 Flood Control	0	0	0	0	0	0	0
2104	64.29 Grand Jury	0	0	0	0	0	0	167
2109	64.30 Trial Court Funding	0	0	0	0	0	0	0
2125-04	64.31 DA-Spousal Abuser Prosecute	0	0	0	0	0	0	0
2125-08	64.32 DA-Criminal Investigation	0	0	0	0	0	0	0
2125-09	64.33 DA-Welfare Investigation	0	0	0	0	0	0	0
2125-72	64.34 Local Community Correction Acc	0	0	0	0	0	0	0
2202	64.35 Net 5-Sheriff	0	0	0	0	0	0	0
2303	64.36 Delinquency Prevention Commiss'n	0	0	0	0	0	0	0
2309	64.37 Bi-County Juvenile Hall	0	0	0	0	0	0	0
2703	64.38 Fish & Game Propagation	0	0	0	0	0	0	0
2711	64.39 Domestic Violence Centers	0	0	0	0	0	0	0
3000	64.41 Urban Area Resident St Lighting	0	0	0	0	0	0	0
4102-01	64.42 Mental Health-Admin Support	0	0	0	0	0	0	0
4102-02	64.43 Mental Health-Homeless Mgt	0	0	0	0	0	0	0
4102-03	64.44 Mental Health-Crisis Clinic	0	0	0	0	0	0	0
4102-04	64.45 Mental Health-Community Services	0	0	0	0	0	0	0
4102-07	64.46 Mental Health-Inpatient	0	0	0	0	0	0	0
4102-08	64.47 Mental Health-Managed Care	0	0	0	0	0	0	0
4102-09	64.48 Mental Health-IMD/SNF Facilities	0	0	0	0	0	0	0
4102-10	64.49 Mental Health-Non IMD	0	0	0	0	0	0	0
4102-12	64.50 Mental Health-Day Treatment/Adult	0	0	0	0	0	0	0
4102-13	64.51 Mental Health-Juvenile Hall/Jail	0	0	0	0	0	0	0
4102-14	64.52 Mental Health-Homeless Mentally Ill	0	0	0	0	0	0	0
4102-15	64.53 Mental Health-Conditional Release Prgm	0	0	0	0	0	0	0
4102-16	64.54 Mental Health-Outpatient/Adult	0	0	0	0	0	0	0
4102-17	64.55 Mental Health-Outpatient/Child	0	0	0	0	0	0	0
4102-19	64.56 Mental Health-Children's IEP Svcs	0	0	0	0	0	0	0
4102-20	64.57 Mental Health-Advocacy	0	0	0	0	0	0	0
4102-22	64.58 Mental Health-Camp Singer	0	0	0	0	0	0	0
4102-25	64.59 Mental Health-Systems of Care Children	0	0	0	0	0	0	0
4102-26	64.60 Mental Health-Sutter County BF	0	0	0	0	0	0	0
4102-28	64.61 Mental Health-Sutter CW MH	0	0	0	0	0	0	0
4102-29	64.62 Mental Health-Yuba County BF	0	0	0	0	0	0	0
4102-31	64.63 Mental Health-CSS/Admin Sup	0	0	0	0	0	0	0
4102-32	64.64 Mental Health-CSOC Adult Prgm	0	0	0	0	0	0	0
4102-34	64.65 Mental Health-Victor Community	0	0	0	0	0	0	0
4102-35	64.66 Mental Health-CSS/Direct/Case Svcs	0	0	0	0	0	0	0
4102-37	64.67 Mental Health-OTP(SACPA)	0	0	0	0	0	0	0
4102-41	64.68 Mental Health-Alcohol Admin	0	0	0	0	0	0	0
4102-42	64.69 Mental Health-Prevention	0	0	0	0	0	0	0
4102-44	64.70 Mental Health-Safe & Drug Free Schls	0	0	0	0	0	0	0
4102-48	64.71 Mental Health-Sutter Co CW D/A	0	0	0	0	0	0	0
4102-49	64.72 Mental Health-Yuba County CW D/A	0	0	0	0	0	0	0
4102-50	64.73 Mental Health-Drug Outpatient	0	0	0	0	0	0	0
4102-51	64.74 Mental Health-OFC	0	0	0	0	0	0	0
4102-52	64.75 Mental Health-Drug/Outreach	0	0	0	0	0	0	0
4102-53	64.76 Mental Health-Drug & Alcohol Juv	0	0	0	0	0	0	0
	Total Other Departments-1	35,227	3,300	38,526	0	0	0	76,415

Exhibit 3G.1 Cost Allocation, Sutter County Building Maintenance Department, Continued

Other Departments-2			Custodial			Administration			Summary
Dept. No.	Department Name		Direct Identified	Second Alloc	Sub Total	Direct Identified	Second Alloc	Sub Total	Net Total Allocated
			(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
4102-54	64.77	Mental Health-First Steps	0	0	0	0	0	0	0
4102-58	64.78	Mental Health-Drug Court SC	0	0	0	0	0	0	0
4102-59	64.79	Mental Health-Yuba County	0	0	0	0	0	0	0
4102-65	64.80	Mental Health-UR/QI Programs	0	0	0	0	0	0	0
4102-68	64.81	Mental Health-Drug Medi-Cal	0	0	0	0	0	0	0
4102-72	64.82	Mental Health-Local Comm Corr	0	0	0	0	0	0	0
4102-80	64.83	Mental Health-SB678	0	0	0	0	0	0	0
4102-81	64.84	Mental Health-Juvenile Probation	0	0	0	0	0	0	0
4102-82	64.85	Mental Health-Forensic	0	0	0	0	0	0	0
4103-12	64.86	Health-Children & Family	0	0	0	0	0	0	0
4103-15	64.87	Health-Vital Statistics	0	0	0	0	0	0	0
4103-20	64.88	Health-CCS	0	0	0	0	0	0	0
4103-21	64.89	Health-WIC Farmer's Market	0	0	0	0	0	0	0
4103-26	64.90	Health-MCH	0	0	0	0	0	0	0
4103-29	64.91	Health-Foster Care	0	0	0	0	0	0	0
4103-30	64.92	Health-Nursing Admin	0	0	0	0	0	0	0
4103-31	64.93	Health-CHDP	0	0	0	0	0	0	0
4103-33	64.94	Health-CMSP Local Health Conn	0	0	0	0	0	0	0
4103-35	64.95	Health-Field Nursing	0	0	0	0	0	0	0
4103-36	64.96	Health-Bioterrorism	0	0	0	0	0	0	0
4103-37	64.97	Health-Pandemic Flu Preparedness	0	0	0	0	0	0	0
4103-38	64.98	Health-Acute Communicable Dis	0	0	0	0	0	0	0
4103-39	64.99	Health-Immunization Grant	0	0	0	0	0	0	0
4103-40	64.100	Health-WIC Nutrition	0	0	0	0	0	0	0
4103-43	64.101	Health-Homeland Security Grant	0	0	0	0	0	0	0
4103-45	64.102	Health-WIC Breast Feeding P	0	0	0	0	0	0	0
4103-50	64.103	Health-Laboratory	0	0	0	0	0	0	0
4103-51	64.104	Health-AIDS Surveillance	0	0	0	0	0	0	0
4103-53	64.105	Health-Tuberculosis	0	0	0	0	0	0	0
4103-54	64.106	Health-Chlamydia	0	0	0	0	0	0	0
4103-55	64.107	Health-Lead Poisoning	0	0	0	0	0	0	0
4103-56	64.108	Health-St Tuberculosis Grant	0	0	0	0	0	0	0
4103-57	64.109	Health-St. Medi-Cal Outreach	0	0	0	0	0	0	0
4103-60	64.110	Health-Health Education	0	0	0	0	0	0	0
4103-62	64.111	Health-Non-Hlth Dept Immunization	0	0	0	0	0	0	0
4103-65	64.112	Health-Community Chronic Disease	0	0	0	0	0	0	0
4103-66	64.113	Health-Supp Nutritional Asst Prog Ed	0	0	0	0	0	0	0
4103-67	64.114	Health-Supp Nutr Asst Prgm ED-CWD	0	0	0	0	0	0	0
4103-68	64.115	Health-Ebola Supplemental	0	0	0	0	0	0	0
4103-78	64.116	Health-Injury Prevention	0	0	0	0	0	0	0
4103-81	64.117	Health-Public Health Clinic	0	0	0	0	0	0	0
4103-82	64.118	Health-Contract Services	0	0	0	0	0	0	0
4103-99	64.119	Health-Tobacco Control	0	0	0	0	0	0	0
4104-01	64.120	MHSA-Children's Sed Full Svc Part	0	0	0	0	0	0	0
4104-02	64.121	MHSA-Urgent Services	0	0	0	0	0	0	0
4104-03	64.122	MHSA-Transition Age Youth FSP	0	0	0	0	0	0	0
4104-04	64.123	MHSA-Adult and Older Adult FSP	0	0	0	0	0	0	0
4104-05	64.124	MHSA-Older Adult Mobile Outreach	0	0	0	0	0	0	0
4104-06	64.125	MHSA-Ethnic Outreach Services	0	0	0	0	0	0	0
4104-07	64.126	MHSA-Housing Program	0	0	0	0	0	0	0
4104-08	64.127	MHSA-Wellness & Recover Adult	0	0	0	0	0	0	0
4104-09	64.128	MHSA-Adult Urgent Services	0	0	0	0	0	0	0
4104-10	64.129	MHSA-Therapeutic Services	0	0	0	0	0	0	0
4104-12	64.130	MHSA-Community Prev Team	0	0	0	0	0	0	0
4104-14	64.131	MHSA-MHSA IT Proj	0	0	0	0	0	0	0
4104-15	64.132	MHSA-Work Educ & Training	0	0	0	0	0	0	0
4104-16	64.133	MHSA-Innovation	0	0	0	0	0	0	0
4104-17	64.134	MHSA-Administrative	0	0	0	0	0	0	0
4120-93	64.135	Human Services-Security & Compliance	0	0	0	0	0	0	0
4134-00	64.136	Jail Medical	0	0	0	0	0	0	0
4134-72	64.137	Jail Medical-LCC	0	0	0	0	0	0	0
4400	64.138	Sutter Co Waterworks District #1	0	0	0	0	0	0	2,624
4934	64.139	Public Admin Escheatment	0	0	0	0	0	0	0
5101-05	64.140	Welfare-Social Workers Empry	0	0	0	0	0	0	0
5101-10	64.141	Welfare-Admin Support	0	0	0	0	0	0	0
5101-15	64.142	Welfare-Non-Welfare Admin Svcs	0	0	0	0	0	0	0
5101-20	64.143	Welfare-Social Services	0	0	0	0	0	0	0
5101-30	64.144	Welfare-Eligibility & Nonservices	0	0	0	0	0	0	0
5101-35	64.145	Welfare-Welfare Fraud	0	0	0	0	0	0	0
5101-40	64.146	Welfare-Clerical Support	0	0	0	0	0	0	0
5206	64.147	TANF-Foster Care	0	0	0	0	0	0	0
5211	64.148	Delinquent Tax Sales Trust Fund	0	0	0	0	0	0	0
5301	64.149	General Relief	0	0	0	0	0	0	0
5601	64.150	Veterans Service Officer	0	0	0	0	0	0	0
6201-35	64.151	Library-Literacy Prg	4,165	390	4,555	0	0	0	6,885
7202	64.152	Subsidy Requests Organizations	0	0	0	0	0	0	0
7204	64.153	Ettl Hall	4,033	378	4,410	0	0	0	12,335
Total Other Departments-2			8,197	768	8,965	0	0	0	21,844

Exhibit 3G.2 Cost Allocation, Sutter County Building Maintenance Department, Year Ended June 30, 2016

Non County Agencies			Maintenance				Grounds			
			Direct Identified	Second Alloc	Less Direct Billings	Sub Total	Direct Identified	Second Alloc	Less Direct Billings	Sub Total
Fund No.	Fund Name		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	
5100	65.01 Children/Family Comm.		1,873	110	0	1,983	0	0	0	0
5116	65.02 DNA ID Prop 69 State		0	0	0	0	0	0	0	0
5121	65.03 Redevelopment Prop Tax Tr		0	0	0	0	0	0	0	0
5125	65.04 ERAF 04/05		0	0	0	0	0	0	0	0
5128	65.05 Live Oak Redevelopment Agency		0	0	0	0	0	0	0	0
5193	65.06 Highland EST Improv Redemption		0	0	0	0	0	0	0	0
5203	65.07 Agency Collections Payable		0	0	0	0	0	0	0	0
5212	65.08 Local Transportation Tax		0	0	0	0	0	0	0	0
5215	65.09 Tax Collector's Trust		0	0	0	0	0	0	0	0
5218	65.10 Taxes		0	0	0	0	0	0	0	0
5219	65.11 In Lieu Tax Trust		0	0	0	0	0	0	0	0
5240	65.12 City of Live Oak		0	0	0	0	0	0	0	0
5241	65.13 City of Yuba City		0	0	0	0	0	0	0	0
5262	65.14 Sutter-Butte Flood Control		0	0	0	0	0	0	0	0
5263	65.15 Sac Area Flood Control		0	0	0	0	0	0	0	0
5265	65.16 FRAQMD		0	0	0	0	0	0	0	0
5267	65.17 Statewide Comm Infrastructure		0	0	0	0	0	0	0	0
5277	65.18 Narco		0	0	0	0	0	0	0	0
5280	65.19 Regional Waste Management		0	0	0	0	0	0	0	0
6401	65.20 Fairview Cemetery		0	0	0	0	0	0	0	0
6402	65.21 Live Oak Cemetery		0	0	0	0	0	0	0	0
6403	65.22 Meridian Cemetery Trust		0	0	0	0	0	0	0	0
6404	65.23 Nicolaus Cemetery		0	0	0	0	0	0	0	0
6405	65.24 Pleasant Grove Cemetery		0	0	0	0	0	0	0	0
6406	65.25 Sutter Cemetery		0	0	0	0	0	0	0	0
6415	65.26 Gilsizer County Drainage		0	0	0	0	0	0	0	0
6416	65.27 Live Oak Cemetery Specl Assess		0	0	0	0	0	0	0	0
6419	65.28 Meridian Fire District		0	0	0	0	0	0	0	0
6420	65.29 Sutter Basin Fire		0	0	0	0	0	0	0	0
6424	65.30 Levee Disrt #1-Feather River		0	0	0	0	0	0	0	0
6426	65.31 Levee District #1		0	0	0	0	0	0	0	0
6427	65.32 Levee District #9		0	0	0	0	0	0	0	0
6428	65.33 Maintenance Area #3		0	0	0	0	0	0	0	0
6429	65.34 Maintenance Area #7 Zone 2		0	0	0	0	0	0	0	0
6430	65.35 Maintenance Area #7 Zone 3		0	0	0	0	0	0	0	0
6431	65.36 Maintenance Area #7 Zone 4		0	0	0	0	0	0	0	0
6434	65.37 Bear River Levee Maintenance		0	0	0	0	0	0	0	0
6435	65.38 Colusa Mosquito Abatement		0	0	0	0	0	0	0	0
6436	65.39 S-Y Mosquito & Vector Control		0	0	0	0	0	0	0	0
6437	65.40 Maintenance Area #16 Zone 1		0	0	0	0	0	0	0	0
6438	65.41 Maintenance Area #16 Zone 2		0	0	0	0	0	0	0	0
6439	65.42 Maintenance Area #16 Zone 3		0	0	0	0	0	0	0	0
6440	65.43 Maintenance Area #16 Zone 4		0	0	0	0	0	0	0	0
6449	65.44 Reclamation District #1000		0	0	0	0	0	0	0	0
6451	65.45 Reclamation District #70		0	0	0	0	0	0	0	0
6452	65.46 Reclamation District #777		0	0	0	0	0	0	0	0
6453	65.47 Reclamation District #817		0	0	0	0	0	0	0	0
6455	65.48 Reclamation District #1001		0	0	0	0	0	0	0	0
6458	65.49 Reclamation District #2054		0	0	0	0	0	0	0	0
6459	65.50 Reclamation District #2056		0	0	0	0	0	0	0	0
6460	65.51 Reclamation District #2103		0	0	0	0	0	0	0	0
6461	65.52 Reclamation District #1500		0	0	0	0	0	0	0	0
6462	65.53 Reclamation District #1660		0	0	0	0	0	0	0	0
6470	65.54 Sutter County Resource Conservtn		0	0	0	0	0	0	0	0
6471	65.55 LAFCO		0	0	0	0	0	0	0	0
6480	65.56 Butte Water District		0	0	0	0	0	0	0	0
6481	65.57 Feather Water District		0	0	0	0	0	0	0	0
6484	65.58 SCSD-90 Series A-Imprv Redemptn		0	0	0	0	0	0	0	0
6489	65.59 CA First Sutter		0	0	0	0	0	0	0	0
7561	65.60 Yuba City Unified CFD #1		0	0	0	0	0	0	0	0
7562	65.61 Woodland Unified		0	0	0	0	0	0	0	0
7565	65.62 Sutter Co Schools		0	0	0	0	0	0	0	0
7577	65.63 Yuba Community College		0	0	0	0	0	0	0	0
7601	65.64 E Nicolaus High 2000 Debt		0	0	0	0	0	0	0	0
7602	65.65 Woodland Unified Debt Ser		0	0	0	0	0	0	0	0
7607	65.66 Sutter High 2008 Bond Deb		0	0	0	0	0	0	0	0
7651	65.67 YC#99-1 Series C Bonds Db		0	0	0	0	0	0	0	0
7652	65.68 YC 2004-1 Meas K Bonds Deb		0	0	0	0	0	0	0	0
7654	65.69 Franklin Elem 2006 DBT Ser		0	0	0	0	0	0	0	0
7655	65.70 Yuba Comm. College Distr DS-A		0	0	0	0	0	0	0	0
7656	65.71 Yuba Comm. College Distr DS-B		0	0	0	0	0	0	0	0
7657	65.72 Yuba Comm College Distrb		0	0	0	0	0	0	0	0
7661	65.73 LO#04-1 Series A Bonds Db		0	0	0	0	0	0	0	0
7663	65.74 East Nicolaus H 2014 Debt Svc		0	0	0	0	0	0	0	0
NVBH	65.75 North Valley Beh Health		0	0	0	0	0	0	0	0
Total Non County Agencies			1,873	110	0	1,983	0	0	0	0

Exhibit 3G.2 Cost Allocation, Sutter County Building Maintenance Department, Continued

Non County Agencies		Custodial			Administration			Summary
Fund No.	Fund Name	Direct	Second	Sub	Direct	Second	Sub	Net Total
		Identified	Alloc	Total	Identified	Alloc	Total	Allocated
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
5100	65.01 Children/Family Comm.	0	0	0	0	0	0	1,983
5116	65.02 DNA ID Prop 69 State	0	0	0	0	0	0	0
5121	65.03 Redevelopment Prop Tax Tr	0	0	0	0	0	0	0
5125	65.04 ERAF 04/05	0	0	0	0	0	0	0
5128	65.05 Live Oak Redevelopment Agency	0	0	0	0	0	0	0
5193	65.06 Highland EST Improv Redemption	0	0	0	0	0	0	0
5203	65.07 Agency Collections Payable	0	0	0	0	0	0	0
5212	65.08 Local Transportation Tax	0	0	0	0	0	0	0
5215	65.09 Tax Collector's Trust	0	0	0	0	0	0	0
5218	65.10 Taxes	0	0	0	0	0	0	0
5219	65.11 In Lieu Tax Trust	0	0	0	0	0	0	0
5240	65.12 City of Live Oak	0	0	0	0	0	0	0
5241	65.13 City of Yuba City	0	0	0	0	0	0	0
5262	65.14 Sutter-Butte Flood Control	0	0	0	0	0	0	0
5263	65.15 Sac Area Flood Control	0	0	0	0	0	0	0
5265	65.16 FRAQMD	0	0	0	0	0	0	0
5267	65.17 Statewide Comm Infrastructure	0	0	0	0	0	0	0
5277	65.18 Narco	0	0	0	0	0	0	0
5280	65.19 Regional Waste Management	0	0	0	0	0	0	0
6401	65.20 Fairview Cemetery	0	0	0	0	0	0	0
6402	65.21 Live Oak Cemetery	0	0	0	0	0	0	0
6403	65.22 Meridian Cemetery Trust	0	0	0	0	0	0	0
6404	65.23 Nicolaus Cemetery	0	0	0	0	0	0	0
6405	65.24 Pleasant Grove Cemetery	0	0	0	0	0	0	0
6406	65.25 Sutter Cemetery	0	0	0	0	0	0	0
6415	65.26 Gilsizer County Drainage	0	0	0	0	0	0	0
6416	65.27 Live Oak Cemetery Spec Assess	0	0	0	0	0	0	0
6419	65.28 Meridian Fire District	0	0	0	0	0	0	0
6420	65.29 Sutter Basin Fire	0	0	0	0	0	0	0
6424	65.30 Levee Dist #1-Feather River	0	0	0	0	0	0	0
6426	65.31 Levee District #1	0	0	0	0	0	0	0
6427	65.32 Levee District #9	0	0	0	0	0	0	0
6428	65.33 Maintenance Area #3	0	0	0	0	0	0	0
6429	65.34 Maintenance Area #7 Zone 2	0	0	0	0	0	0	0
6430	65.35 Maintenance Area #7 Zone 3	0	0	0	0	0	0	0
6431	65.36 Maintenance Area #7 Zone 4	0	0	0	0	0	0	0
6434	65.37 Bear River Levee Maintenance	0	0	0	0	0	0	0
6435	65.38 Colusa Mosquito Abatement	0	0	0	0	0	0	0
6436	65.39 S-Y Mosquito & Vector Control	0	0	0	0	0	0	0
6437	65.40 Maintenance Area #16 Zone 1	0	0	0	0	0	0	0
6438	65.41 Maintenance Area #16 Zone 2	0	0	0	0	0	0	0
6439	65.42 Maintenance Area #16 Zone 3	0	0	0	0	0	0	0
6440	65.43 Maintenance Area #16 Zone 4	0	0	0	0	0	0	0
6449	65.44 Reclamation District #1000	0	0	0	0	0	0	0
6451	65.45 Reclamation District #70	0	0	0	0	0	0	0
6452	65.46 Reclamation District #777	0	0	0	0	0	0	0
6453	65.47 Reclamation District #817	0	0	0	0	0	0	0
6455	65.48 Reclamation District #1001	0	0	0	0	0	0	0
6458	65.49 Reclamation District #2054	0	0	0	0	0	0	0
6459	65.50 Reclamation District #2056	0	0	0	0	0	0	0
6460	65.51 Reclamation District #2103	0	0	0	0	0	0	0
6461	65.52 Reclamation District #1500	0	0	0	0	0	0	0
6462	65.53 Reclamation District #1660	0	0	0	0	0	0	0
6470	65.54 Sutter County Resource Conservtn	0	0	0	0	0	0	0
6471	65.55 LAFCO	0	0	0	0	0	0	0
6480	65.56 Butte Water District	0	0	0	0	0	0	0
6481	65.57 Feather Water District	0	0	0	0	0	0	0
6484	65.58 SCSD-90 Series A-Imprv Redemptn	0	0	0	0	0	0	0
6489	65.59 CA First Sutter	0	0	0	0	0	0	0
7561	65.60 Yuba City Unified CFD #1	0	0	0	0	0	0	0
7562	65.61 Woodland Unified	0	0	0	0	0	0	0
7565	65.62 Sutter Co Schools	0	0	0	0	0	0	0
7577	65.63 Yuba Community College	0	0	0	0	0	0	0
7601	65.64 E Nicolaus High 2000 Debt	0	0	0	0	0	0	0
7602	65.65 Woodland Unified Debt Ser	0	0	0	0	0	0	0
7607	65.66 Sutter High 2008 Bond Deb	0	0	0	0	0	0	0
7651	65.67 YC#99-1 Series C Bonds Db	0	0	0	0	0	0	0
7652	65.68 YC 2004-1 Meas K Bonds Deb	0	0	0	0	0	0	0
7654	65.69 Franklin Elem 2006 DBT Ser	0	0	0	0	0	0	0
7655	65.70 Yuba Comm. College Distr DS-A	0	0	0	0	0	0	0
7656	65.71 Yuba Comm. College Distr DS-B	0	0	0	0	0	0	0
7657	65.72 Yuba Comm College Distrb	0	0	0	0	0	0	0
7661	65.73 LO#04-1 Series A Bonds Db	0	0	0	0	0	0	0
7663	65.74 East Nicolaus H 2014 Debt Svc	0	0	0	0	0	0	0
NVBH	65.75 North Valley Beh Health	0	0	0	0	0	0	0
Total Non County Agencies		0	0	0	0	0	0	1,983

Exhibit 3H. Cost Allocation, Sutter County Central Services, Year Ended June 30, 2016

All Departments			Postage Costs				
Dept. No.	Department Name	Alloc Base Postage (\$ Dir Iden)	First Alloc (\$)	Second Alloc (\$)	Less Direct Billings (\$)	Sub Total (\$)	
1102	1. County Administrator	77	77	N/A	77	0	
1201	2. Auditor-Controller	11,689	11,698	N/A	11,689	9	
1202	3. Treasurer-Tax Collector	6,668	6,673	N/A	6,668	5	
1205	4. General Services Department	84	84	N/A	84	0	
1205-66	5. Central Services	0	0	N/A	0	0	
1301	6. County Counsel	1,114	1,114	N/A	1,114	1	
1401	7. Human Resources	1,888	1,890	N/A	1,888	1	
1700	8. Building Maintenance	8	8	N/A	8	0	
1101	9. Board of Supervisors	102	102	9	102	9	
1105	10. Clerk of the Board	860	861	80	860	80	
1203	11. Assessor	9,849	9,856	913	9,849	921	
1204	12. Revenue Collection	1,528	1,529	142	1,528	143	
1502	13. Elections	10,604	10,612	983	10,604	991	
1600	14. Sheriff-Communications	0	0	0	0	0	
1702	15. Water/Wastewater Facilities	44	44	4	44	4	
1920	16. Engineering Services	64	64	6	64	6	
1922	17. Water Resources	239	239	22	239	22	
2103	18. Sheriff's Court Bailiffs	0	0	0	0	0	
2106	19. Public Defender	0	0	0	0	0	
2112	20. Consolidated Courts	0	0	0	0	0	
2125	21. District Attorney	0	0	0	0	0	
2125-01	22. DA-Criminal Division	1,868	1,869	173	1,868	175	
2125-03	23. DA-Victim/Witness Assistance	1,391	1,392	129	1,391	130	
2125-05	24. DA-Statutory Rape Vert Prosecute	0	0	0	0	0	
2201	25. Sheriff-Coroner	8,268	8,274	767	8,268	773	
2205	26. Sheriff-Boat Patrol	0	0	0	0	0	
2208	27. Sheriff-Live Oak Contract	0	0	0	0	0	
2301	28. Sheriff-County Jail	0	0	0	0	0	
2302	29. Anti-Drug Abuse Enforcement	0	0	0	0	0	
2304	30. Probation	1,636	1,637	152	1,636	153	
2401	31. Emergency Services	3	3	0	3	0	
2402	32. Fire Services Administration	5	5	0	5	0	
2601	33. Agricultural Commissioner	2,540	2,542	236	2,540	237	
2706	34. Recorder	10,785	10,793	1,000	10,785	1,008	
2709	35. Pub. Guardian/Conservator	658	659	61	658	62	
2710	36. County Clerk	5,226	5,230	485	5,226	489	
2721	37. Development Services	4,571	4,575	424	4,571	427	
2724-24	38. Planning & Building	752	753	70	752	70	
2724-31	39. Community Services Building Inspection	0	0	0	0	0	
2724-32	40. Code Enforcement Svcs	0	0	0	0	0	
2725	41. Environmental Health	54	54	5	54	5	
2726	42. Animal Control	660	660	61	660	62	
2727	43. CUPA	0	0	0	0	0	
3100	44. Road	412	412	38	412	38	
3200	45. County Airport	2	2	0	2	0	
3300	46. Transportation Development	0	0	0	0	0	
4102-00	47. Mental Health	0	0	0	0	0	
4103-10	48. Health	5,959	5,964	553	5,959	557	
4104-00	49. Mental Health Service Act	1	1	0	1	0	
4120-00	50. Human Services Admin	0	0	0	0	0	
4580	51. Fleet Management ISF	67	67	6	67	6	
4581	52. Information Technology ISF	6	6	1	6	1	
4590	53. Liability Insurance ISF	0	0	0	0	0	
4591	54. Workers' Comp. Ins. ISF	0	0	0	0	0	
4595	55. Employee Wellness Services	0	0	0	0	0	
5000	56. Trial Court Agency	27,212	27,233	2,524	27,212	2,544	
5101-00	57. Welfare	61,175	61,221	5,674	61,175	5,720	
5200	58. IHSS Public Authority	0	0	0	0	0	
6201	59. County Library	1,657	1,658	154	1,657	155	
6301	60. Bi-County Farm Advisor	0	0	0	0	0	
7101	61. Parks and Recreation	6	6	1	6	1	
7201	62. Community Memorial Museum	620	621	58	620	58	
7203	63. Vets Memorial Community Bldg	107	107	10	107	10	
64.A	64. Other Departments-1	28,219	28,240	2,617	28,219	2,638	
64.B	64. Other Departments-2	1,050	1,051	97	1,050	98	
65.	65. Non County Agencies	94	94	9	94	9	
TOTAL (First Allocation Base)		209,822	209,980	N/A	209,822	17,621	
LESS: Service Dept., No. 1--8		21,529	21,545	N/A	21,529	16	
TOTAL (Second Allocation Base)		188,293	188,435	17,463	188,293	17,605	

Exhibit 3H. Cost Allocation, Sutter County Central Services, Continued

All Departments			Printing Costs			
Dept. No.	Department Name	Alloc Base Printing (\$ Dir Iden)	First Alloc (\$)	Second Alloc (\$)	Less Direct Billings (\$)	Sub Total (\$)
1102	1. County Administrator	185	185	N/A	185	0
1201	2. Auditor-Controller	0	0	N/A	0	0
1202	3. Treasurer-Tax Collector	2,993	2,995	N/A	2,993	2
1205	4. General Services Department	113	113	N/A	113	0
1205-66	5. Central Services	0	0	N/A	0	0
1301	6. County Counsel	259	259	N/A	259	0
1401	7. Human Resources	247	247	N/A	247	0
1700	8. Building Maintenance	79	79	N/A	79	0
1101	9. Board of Supervisors	1,099	1,100	101	1,099	102
1105	10. Clerk of the Board	140	140	13	140	13
1203	11. Assessor	95	95	9	95	9
1204	12. Revenue Collection	0	0	0	0	0
1502	13. Elections	266	266	24	266	25
1600	14. Sheriff-Communications	0	0	0	0	0
1702	15. Water/Wastewater Facilities	0	0	0	0	0
1920	16. Engineering Services	79	79	7	79	7
1922	17. Water Resources	228	229	21	228	21
2103	18. Sheriff's Court Bailiffs	0	0	0	0	0
2106	19. Public Defender	0	0	0	0	0
2112	20. Consolidated Courts	0	0	0	0	0
2125	21. District Attorney	0	0	0	0	0
2125-01	22. DA-Criminal Division	1,662	1,663	152	1,662	154
2125-03	23. DA-Victim/Witness Assistance	695	695	64	695	64
2125-05	24. DA-Statutory Rape Vert Prosecute	0	0	0	0	0
2201	25. Sheriff-Coroner	5,006	5,009	459	5,006	463
2205	26. Sheriff-Boat Patrol	0	0	0	0	0
2208	27. Sheriff-Live Oak Contract	0	0	0	0	0
2301	28. Sheriff-County Jail	3,747	3,749	343	3,747	346
2302	29. Anti-Drug Abuse Enforcement	0	0	0	0	0
2304	30. Probation	2,409	2,411	221	2,409	223
2401	31. Emergency Services	0	0	0	0	0
2402	32. Fire Services Administration	235	235	22	235	22
2601	33. Agricultural Commissioner	1,018	1,019	93	1,018	94
2706	34. Recorder	177	177	16	177	16
2709	35. Pub. Guardian/Conservator	285	286	26	285	26
2710	36. County Clerk	213	214	20	213	20
2721	37. Development Services	980	981	90	980	91
2724-24	38. Planning & Building	0	0	0	0	0
2724-31	39. Community Services Building Inspection	536	536	49	536	50
2724-32	40. Code Enforcement Svcs	0	0	0	0	0
2725	41. Environmental Health	660	661	61	660	61
2726	42. Animal Control	0	0	0	0	0
2727	43. CUPA	322	322	29	322	30
3100	44. Road	0	0	0	0	0
3200	45. County Airport	0	0	0	0	0
3300	46. Transportation Development	0	0	0	0	0
4102-00	47. Mental Health	0	0	0	0	0
4103-10	48. Health	239	240	22	239	22
4104-00	49. Mental Health Service Act	0	0	0	0	0
4120-00	50. Human Services Admin	0	0	0	0	0
4580	51. Fleet Management ISF	147	147	13	147	14
4581	52. Information Technology ISF	142	142	13	142	13
4590	53. Liability Insurance ISF	0	0	0	0	0
4591	54. Workers' Comp. Ins. ISF	0	0	0	0	0
4595	55. Employee Wellness Services	0	0	0	0	0
5000	56. Trial Court Agency	0	0	0	0	0
5101-00	57. Welfare	8,786	8,793	805	8,786	812
5200	58. IHSS Public Authority	1,952	1,953	179	1,952	180
6201	59. County Library	0	0	0	0	0
6301	60. Bi-County Farm Advisor	0	0	0	0	0
7101	61. Parks and Recreation	2,591	2,593	237	2,591	239
7201	62. Community Memorial Museum	0	0	0	0	0
7203	63. Vets Memorial Community Bldg	0	0	0	0	0
64.A	64. Other Departments-1	521	521	48	521	48
64.B	64. Other Departments-2	4,098	4,101	376	4,098	379
65.	65. Non County Agencies	0	0	0	0	0
TOTAL (First Allocation Base)		42,203	42,235	N/A	42,203	3,544
LESS: Service Dept., No. 1--8		3,876	3,879	N/A	3,876	3
TOTAL (Second Allocation Base)		38,328	38,357	3,513	38,328	3,541

Exhibit 3H. Cost Allocation, Sutter County Central Services, Continued

All Departments			Copier Rent/Supplies				Summary
Dept. No.	Department Name	Alloc Base Copy Rent (\$ Dir Iden)	First Alloc (\$)	Second Alloc (\$)	Less Direct Billings (\$)	Sub Total (\$)	Net Total Allocated (\$)
1102	1. County Administrator	350	354	N/A	350	4	4
1201	2. Auditor-Controller	951	961	N/A	951	10	19
1202	3. Treasurer-Tax Collector	0	0	N/A	0	0	7
1205	4. General Services Department	1,150	1,162	N/A	1,150	12	12
1205-66	5. Central Services	0	0	N/A	0	0	0
1301	6. County Counsel	788	796	N/A	788	8	9
1401	7. Human Resources	716	724	N/A	716	7	9
1700	8. Building Maintenance	0	0	N/A	0	0	0
1101	9. Board of Supervisors	450	455	41	450	45	156
1105	10. Clerk of the Board	200	202	18	200	20	114
1203	11. Assessor	1,533	1,549	139	1,533	155	1,084
1204	12. Revenue Collection	306	309	28	306	31	174
1502	13. Elections	231	234	21	231	23	1,039
1600	14. Sheriff-Communications	392	396	36	392	40	40
1702	15. Water/Wastewater Facilities	0	0	0	0	0	4
1920	16. Engineering Services	282	285	25	282	28	42
1922	17. Water Resources	538	544	49	538	54	98
2103	18. Sheriff's Court Bailiffs	0	0	0	0	0	0
2106	19. Public Defender	0	0	0	0	0	0
2112	20. Consolidated Courts	0	0	0	0	0	0
2125	21. District Attorney	0	0	0	0	0	0
2125-01	22. DA-Criminal Division	2,219	2,242	201	2,219	224	552
2125-03	23. DA-Victim/Witness Assistance	571	577	52	571	58	252
2125-05	24. DA-Statutory Rape Vert Prosecute	0	0	0	0	0	0
2201	25. Sheriff-Coroner	1,829	1,849	166	1,829	185	1,420
2205	26. Sheriff-Boat Patrol	0	0	0	0	0	0
2208	27. Sheriff-Live Oak Contract	0	0	0	0	0	0
2301	28. Sheriff-County Jail	1,656	1,673	150	1,656	167	513
2302	29. Anti-Drug Abuse Enforcement	0	0	0	0	0	0
2304	30. Probation	2,509	2,535	227	2,509	253	629
2401	31. Emergency Services	0	0	0	0	0	0
2402	32. Fire Services Administration	0	0	0	0	0	22
2601	33. Agricultural Commissioner	1,299	1,313	118	1,299	131	463
2706	34. Recorder	459	464	42	459	46	1,071
2709	35. Pub. Guardian/Conservator	0	0	0	0	0	88
2710	36. County Clerk	0	0	0	0	0	508
2721	37. Development Services	538	544	49	538	54	572
2724-24	38. Planning & Building	1,727	1,745	156	1,727	174	245
2724-31	39. Community Services Building Inspection	1,676	1,693	152	1,676	169	219
2724-32	40. Code Enforcement Svcs	0	0	0	0	0	0
2725	41. Environmental Health	1,676	1,693	152	1,676	169	235
2726	42. Animal Control	0	0	0	0	0	62
2727	43. CUPA	0	0	0	0	0	30
3100	44. Road	79	80	7	79	8	46
3200	45. County Airport	0	0	0	0	0	0
3300	46. Transportation Development	0	0	0	0	0	0
4102-00	47. Mental Health	0	0	0	0	0	0
4103-10	48. Health	1,563	1,579	141	1,563	158	737
4104-00	49. Mental Health Service Act	0	0	0	0	0	0
4120-00	50. Human Services Admin	0	0	0	0	0	0
4580	51. Fleet Management ISF	73	73	7	73	7	27
4581	52. Information Technology ISF	696	704	63	696	70	84
4590	53. Liability Insurance ISF	0	0	0	0	0	0
4591	54. Workers' Comp. Ins. ISF	179	181	16	179	18	18
4595	55. Employee Wellness Services	0	0	0	0	0	0
5000	56. Trial Court Agency	0	0	0	0	0	2,544
5101-00	57. Welfare	10,739	10,852	972	10,739	1,084	7,616
5200	58. IHSS Public Authority	463	468	42	463	47	227
6201	59. County Library	1,939	1,960	176	1,939	196	351
6301	60. Bi-County Farm Advisor	4,449	4,495	403	4,449	449	449
7101	61. Parks and Recreation	0	0	0	0	0	240
7201	62. Community Memorial Museum	99	100	9	99	10	68
7203	63. Vets Memorial Community Bldg	0	0	0	0	0	10
64.A	64. Other Departments-1	6,870	6,942	622	6,870	694	3,380
64.B	64. Other Departments-2	3,353	3,388	303	3,353	339	815
65.	65. Non County Agencies	734	741	66	734	74	83
TOTAL (First Allocation Base)		55,283	55,861	N/A	55,283	5,224	26,389
LESS: Service Dept., No. 1--8		3,955	3,997	N/A	3,955	41	60
TOTAL (Second Allocation Base)		51,328	51,864	4,646	51,328	5,182	26,329

Exhibit 3H.1 Cost Allocation, Sutter County Central Services, Year Ended June 30, 2016

Other Departments-1			Postage Costs				Sub Total (\$)
			Alloc Base Postage (\$ Dir Iden)	First Alloc (\$)	Second Alloc (\$)	Less Direct Billings (\$)	
Dept. No.	Department Name						
0112	64.01	Child Supp Serv Reimb/Adjustment	18,879	18,893	1,751	18,879	1,765
0140	64.02	County Local Revenue Fund	0	0	0	0	0
0177	64.03	CCPIF SB 678	0	0	0	0	0
0184	64.04	Sheriff Inmate Welfare	0	0	0	0	0
0241	64.05	Public Safety Realignment 2011	0	0	0	0	0
0252	64.06	Emergency Medical Service	0	0	0	0	0
0253	64.07	RLF CDBG Housing Rehabilitation	0	0	0	0	0
0279	64.08	Criminal Lab Analysis Fee	0	0	0	0	0
0284	64.09	CDBG Housing Rehab 04-STB	0	0	0	0	0
0289	64.10	EDBG PI Fund	0	0	0	0	0
0301	64.11	County Service Area G	0	0	0	0	0
0305	64.12	County Service Area F	556	556	52	556	52
0309	64.13	County Service Area C	0	0	0	0	0
0311	64.14	County Service Area D	72	72	7	72	7
0320	64.15	Sutter County Water Agency	0	0	0	0	0
0321	64.16	Lo Canal Operations & Maintenance	0	0	0	0	0
0326	64.17	County Water Zone #4	0	0	0	0	0
0327	64.18	County Water Zone #5	0	0	0	0	0
0329	64.19	County Water Zone #7	0	0	0	0	0
0330	64.20	County Water Zone #8	0	0	0	0	0
0340	64.21	Co Consolid St Lighting District	0	0	0	0	0
0390	64.22	El Cerrito Drain District	0	0	0	0	0
0395	64.23	Rio Ramaza Comm. Serv District	13	13	1	13	1
1103	64.24	Non-Departmental Expense	32	32	3	32	3
1209	64.25	General Revenues	0	0	0	0	0
1801	64.26	Plant Acquisition	0	0	0	0	0
1911	64.27	General Insurance & Bonds	0	0	0	0	0
1923	64.28	Flood Control	0	0	0	0	0
2104	64.29	Grand Jury	46	46	4	46	4
2109	64.30	Trial Court Funding	0	0	0	0	0
2125-04	64.31	DA-Spousal Abuser Prosecute	0	0	0	0	0
2125-08	64.32	DA-Criminal Investigation	0	0	0	0	0
2125-09	64.33	DA-Welfare Investigation	0	0	0	0	0
2125-72	64.34	Local Community Correction Acc	0	0	0	0	0
2202	64.35	Net 5-Sheriff	0	0	0	0	0
2303	64.36	Delinquency Prevention Commiss'n	22	22	2	22	2
2309	64.37	Bi-County Juvenile Hall	0	0	0	0	0
2703	64.38	Fish & Game Propagation	218	218	20	218	20
2711	64.39	Domestic Violence Centers	0	0	0	0	0
3000	64.41	Urban Area Resident St Lighting	0	0	0	0	0
4102-01	64.42	Mental Health-Admin Support	8,380	8,387	777	8,380	784
4102-02	64.43	Mental Health-Homeless Mgt	0	0	0	0	0
4102-03	64.44	Mental Health-Crisis Clinic	0	0	0	0	0
4102-04	64.45	Mental Health-Community Services	0	0	0	0	0
4102-07	64.46	Mental Health-Inpatient	0	0	0	0	0
4102-08	64.47	Mental Health-Managed Care	0	0	0	0	0
4102-09	64.48	Mental Health-IMD/SNF Facilities	0	0	0	0	0
4102-10	64.49	Mental Health-Non IMD	0	0	0	0	0
4102-12	64.50	Mental Health-Day Treatment/Adult	0	0	0	0	0
4102-13	64.51	Mental Health-Juvenile Hall/Jail	0	0	0	0	0
4102-14	64.52	Mental Health-Homeless Mentally Ill	0	0	0	0	0
4102-15	64.53	Mental Health-Conditional Release Prgm	0	0	0	0	0
4102-16	64.54	Mental Health-Outpatient/Adult	0	0	0	0	0
4102-17	64.55	Mental Health-Outpatient/Child	0	0	0	0	0
4102-19	64.56	Mental Health-Children's IEP Svcs	0	0	0	0	0
4102-20	64.57	Mental Health-Advocacy	0	0	0	0	0
4102-22	64.58	Mental Health-Camp Singer	0	0	0	0	0
4102-25	64.59	Mental Health-Systems of Care Children	0	0	0	0	0
4102-26	64.60	Mental Health-Sutter County BF	0	0	0	0	0
4102-28	64.61	Mental Health-Sutter CW MH	0	0	0	0	0
4102-29	64.62	Mental Health-Yuba County BF	0	0	0	0	0
4102-31	64.63	Mental Health-CSS/Admin Sup	0	0	0	0	0
4102-32	64.64	Mental Health-CSOC Adult Prgm	0	0	0	0	0
4102-34	64.65	Mental Health-Victor Community	0	0	0	0	0
4102-35	64.66	Mental Health-CSS/Direct/Case Svcs	0	0	0	0	0
4102-37	64.67	Mental Health-OTP(SACPA)	0	0	0	0	0
4102-41	64.68	Mental Health-Alcohol Admin	0	0	0	0	0
4102-42	64.69	Mental Health-Prevention	0	0	0	0	0
4102-44	64.70	Mental Health-Safe & Drug Free Schls	0	0	0	0	0
4102-48	64.71	Mental Health-Sutter Co CW D/A	0	0	0	0	0
4102-49	64.72	Mental Health-Yuba County CW D/A	0	0	0	0	0
4102-50	64.73	Mental Health-Drug Outpatient	0	0	0	0	0
4102-51	64.74	Mental Health-OFC	0	0	0	0	0
4102-52	64.75	Mental Health-Drug/Outreach	0	0	0	0	0
4102-53	64.76	Mental Health-Drug & Alcohol Juv	0	0	0	0	0
Total Other Departments-1			28,219	28,240	2,617	28,219	2,638

Exhibit 3H.1 Cost Allocation, Sutter County Central Services, Year Ended June 30, 2016

Other Departments-2			Postage Costs				
			Alloc Base Postage (\$ Dir Iden)	First Alloc (\$)	Second Alloc (\$)	Less Direct Billings (\$)	Sub Total (\$)
4102-54	64.77	Mental Health-First Steps	0	0	0	0	0
4102-58	64.78	Mental Health-Drug Court SC	0	0	0	0	0
4102-59	64.79	Mental Health-Yuba County	0	0	0	0	0
4102-65	64.80	Mental Health-UR/QI Programs	0	0	0	0	0
4102-68	64.81	Mental Health-Drug Medi-Cal	0	0	0	0	0
4102-72	64.82	Mental Health-Local Comm Corr	0	0	0	0	0
4102-80	64.83	Mental Health-SB678	0	0	0	0	0
4102-81	64.84	Mental Health-Juvenile Probation	0	0	0	0	0
4102-82	64.85	Mental Health-Forensic	0	0	0	0	0
4103-12	64.86	Health-Children & Family	0	0	0	0	0
4103-15	64.87	Health-Vital Statistics	0	0	0	0	0
4103-20	64.88	Health-CCS	0	0	0	0	0
4103-21	64.89	Health-WIC Farmer's Market	0	0	0	0	0
4103-26	64.90	Health-MCH	0	0	0	0	0
4103-29	64.91	Health-Foster Care	0	0	0	0	0
4103-30	64.92	Health-Nursing Admin	0	0	0	0	0
4103-31	64.93	Health-CHDP	0	0	0	0	0
4103-33	64.94	Health-CMSP Local Health Conn	0	0	0	0	0
4103-35	64.95	Health-Field Nursing	0	0	0	0	0
4103-36	64.96	Health-Bioterrorism	0	0	0	0	0
4103-37	64.97	Health-Pandemic Flu Preparedness	0	0	0	0	0
4103-38	64.98	Health-Acute Communicable Dis	0	0	0	0	0
4103-39	64.99	Health-Immunization Grant	0	0	0	0	0
4103-40	64.100	Health-WIC Nutrition	0	0	0	0	0
4103-43	64.101	Health-Homeland Security Grant	0	0	0	0	0
4103-45	64.102	Health-WIC Breast Feeding P	0	0	0	0	0
4103-50	64.103	Health-Laboratory	0	0	0	0	0
4103-51	64.104	Health-AIDS Surveillance	0	0	0	0	0
4103-53	64.105	Health-Tuberculosis	0	0	0	0	0
4103-54	64.106	Health-Chlamydia	0	0	0	0	0
4103-55	64.107	Health-Lead Poisoning	0	0	0	0	0
4103-56	64.108	Health-St Tuberculosis Grant	0	0	0	0	0
4103-57	64.109	Health-St. Medi-Cal Outreach	0	0	0	0	0
4103-60	64.110	Health-Health Education	0	0	0	0	0
4103-62	64.111	Health-Non-Hlth Dept Immunization	0	0	0	0	0
4103-65	64.112	Health-Community Chronic Disease	0	0	0	0	0
4103-66	64.113	Health-Supp Nutritional Asst Prog Ed	13	13	1	13	1
4103-67	64.114	Health-Supp Nutr Asst Prgm ED-CWD	0	0	0	0	0
4103-68	64.115	Health-Ebola Supplemental	0	0	0	0	0
4103-78	64.116	Health-Injury Prevention	0	0	0	0	0
4103-81	64.117	Health-Public Health Clinic	0	0	0	0	0
4103-82	64.118	Health-Contract Services	0	0	0	0	0
4103-99	64.119	Health-Tobacco Control	0	0	0	0	0
4104-01	64.120	MHSA-Children's Sed Full Svc Part	0	0	0	0	0
4104-02	64.121	MHSA-Urgent Services	0	0	0	0	0
4104-03	64.122	MHSA-Transition Age Youth FSP	0	0	0	0	0
4104-04	64.123	MHSA-Adult and Older Adult FSP	0	0	0	0	0
4104-05	64.124	MHSA-Older Adult Mobile Outreach	0	0	0	0	0
4104-06	64.125	MHSA-Ethnic Outreach Services	0	0	0	0	0
4104-07	64.126	MHSA-Housing Program	0	0	0	0	0
4104-08	64.127	MHSA-Wellness & Recover Adult	0	0	0	0	0
4104-09	64.128	MHSA-Adult Urgent Services	0	0	0	0	0
4104-10	64.129	MHSA-Therapeutic Services	10	10	1	10	1
4104-12	64.130	MHSA-Community Prev Team	0	0	0	0	0
4104-14	64.131	MHSA-MHSA IT Proj	0	0	0	0	0
4104-15	64.132	MHSA-Work Educ & Training	0	0	0	0	0
4104-16	64.133	MHSA-Innovation	0	0	0	0	0
4104-17	64.134	MHSA-Administrative	0	0	0	0	0
4120-93	64.135	Human Services-Security & Compliance	0	0	0	0	0
4134-00	64.136	Jail Medical	0	0	0	0	0
4134-72	64.137	Jail Medical-LCC	0	0	0	0	0
4400	64.138	Sutter Co Waterworks District #1	981	982	91	981	92
4934	64.139	Public Admin Escheatment	0	0	0	0	0
5101-05	64.140	Welfare-Social Workers Empry	0	0	0	0	0
5101-10	64.141	Welfare-Admin Support	0	0	0	0	0
5101-15	64.142	Welfare-Non-Welfare Admin Svcs	0	0	0	0	0
5101-20	64.143	Welfare-Social Services	0	0	0	0	0
5101-30	64.144	Welfare-Eligibility & Nonservices	0	0	0	0	0
5101-35	64.145	Welfare-Welfare Fraud	0	0	0	0	0
5101-40	64.146	Welfare-Clerical Support	0	0	0	0	0
5206	64.147	TANF-Foster Care	0	0	0	0	0
5211	64.148	Delinquent Tax Sales Trust Fund	0	0	0	0	0
5301	64.149	General Relief	0	0	0	0	0
5601	64.150	Veterans Service Officer	0	0	0	0	0
6201-35	64.151	Library-Literacy Prg	0	0	0	0	0
7202	64.152	Subsidy Requests Organizations	0	0	0	0	0
7204	64.153	Ettl Hall	46	46	4	46	4
Total Other Departments-2			1,050	1,051	97	1,050	98

Exhibit 3H.1 Cost Allocation, Sutter County Central Services, Continued

Other Departments-1			Printing Costs				Sub Total (\$)
			Alloc Base Printing (\$ Dir Iden)	First Alloc (\$)	Second Alloc (\$)	Less Direct Billings (\$)	
Dept. No.	Department Name						
0112	64.01	Child Supp Serv Reimb/Adjustment	0	0	0	0	0
0140	64.02	County Local Revenue Fund	0	0	0	0	0
0177	64.03	CCPIF SB 678	0	0	0	0	0
0184	64.04	Sheriff Inmate Welfare	0	0	0	0	0
0241	64.05	Public Safety Realignment 2011	0	0	0	0	0
0252	64.06	Emergency Medical Service	0	0	0	0	0
0253	64.07	RLF CDBG Housing Rehabilitation	0	0	0	0	0
0279	64.08	Criminal Lab Analysis Fee	0	0	0	0	0
0284	64.09	CDBG Housing Rehab 04-STB	0	0	0	0	0
0289	64.10	EDBG PI Fund	0	0	0	0	0
0301	64.11	County Service Area G	0	0	0	0	0
0305	64.12	County Service Area F	353	353	32	353	33
0309	64.13	County Service Area C	0	0	0	0	0
0311	64.14	County Service Area D	0	0	0	0	0
0320	64.15	Sutter County Water Agency	0	0	0	0	0
0321	64.16	Lo Canal Operations & Maintenance	0	0	0	0	0
0326	64.17	County Water Zone #4	0	0	0	0	0
0327	64.18	County Water Zone #5	0	0	0	0	0
0329	64.19	County Water Zone #7	0	0	0	0	0
0330	64.20	County Water Zone #8	0	0	0	0	0
0340	64.21	Co Consolid St Lighting District	0	0	0	0	0
0390	64.22	El Cerrito Drain District	0	0	0	0	0
0395	64.23	Rio Ramaza Comm. Serv District	0	0	0	0	0
1103	64.24	Non-Departmental Expense	0	0	0	0	0
1209	64.25	General Revenues	0	0	0	0	0
1801	64.26	Plant Acquisition	0	0	0	0	0
1911	64.27	General Insurance & Bonds	0	0	0	0	0
1923	64.28	Flood Control	0	0	0	0	0
2104	64.29	Grand Jury	0	0	0	0	0
2109	64.30	Trial Court Funding	0	0	0	0	0
2125-04	64.31	DA-Spousal Abuser Prosecute	0	0	0	0	0
2125-08	64.32	DA-Criminal Investigation	168	168	15	168	15
2125-09	64.33	DA-Welfare Investigation	0	0	0	0	0
2125-72	64.34	Local Community Correction Acc	0	0	0	0	0
2202	64.35	Net 5-Sheriff	0	0	0	0	0
2303	64.36	Delinquency Prevention Commiss'n	0	0	0	0	0
2309	64.37	Bi-County Juvenile Hall	0	0	0	0	0
2703	64.38	Fish & Game Propagation	0	0	0	0	0
2711	64.39	Domestic Violence Centers	0	0	0	0	0
3000	64.41	Urban Area Resident St Lighting	0	0	0	0	0
4102-01	64.42	Mental Health-Admin Support	0	0	0	0	0
4102-02	64.43	Mental Health-Homeless Mgt	0	0	0	0	0
4102-03	64.44	Mental Health-Crisis Clinic	0	0	0	0	0
4102-04	64.45	Mental Health-Community Services	0	0	0	0	0
4102-07	64.46	Mental Health-Inpatient	0	0	0	0	0
4102-08	64.47	Mental Health-Managed Care	0	0	0	0	0
4102-09	64.48	Mental Health-IMD/SNF Facilities	0	0	0	0	0
4102-10	64.49	Mental Health-Non IMD	0	0	0	0	0
4102-12	64.50	Mental Health-Day Treatment/Adult	0	0	0	0	0
4102-13	64.51	Mental Health-Juvenile Hall/Jail	0	0	0	0	0
4102-14	64.52	Mental Health-Homeless Mentally Ill	0	0	0	0	0
4102-15	64.53	Mental Health-Conditional Release Prgm	0	0	0	0	0
4102-16	64.54	Mental Health-Outpatient/Adult	0	0	0	0	0
4102-17	64.55	Mental Health-Outpatient/Child	0	0	0	0	0
4102-19	64.56	Mental Health-Children's IEP Svcs	0	0	0	0	0
4102-20	64.57	Mental Health-Advocacy	0	0	0	0	0
4102-22	64.58	Mental Health-Camp Singer	0	0	0	0	0
4102-25	64.59	Mental Health-Systems of Care Children	0	0	0	0	0
4102-26	64.60	Mental Health-Sutter County BF	0	0	0	0	0
4102-28	64.61	Mental Health-Sutter CW MH	0	0	0	0	0
4102-29	64.62	Mental Health-Yuba County BF	0	0	0	0	0
4102-31	64.63	Mental Health-CSS/Admin Sup	0	0	0	0	0
4102-32	64.64	Mental Health-CSOC Adult Prgm	0	0	0	0	0
4102-34	64.65	Mental Health-Victor Community	0	0	0	0	0
4102-35	64.66	Mental Health-CSS/Direct/Case Svcs	0	0	0	0	0
4102-37	64.67	Mental Health-OTP(SACPA)	0	0	0	0	0
4102-41	64.68	Mental Health-Alcohol Admin	0	0	0	0	0
4102-42	64.69	Mental Health-Prevention	0	0	0	0	0
4102-44	64.70	Mental Health-Safe & Drug Free Schls	0	0	0	0	0
4102-48	64.71	Mental Health-Sutter Co CW D/A	0	0	0	0	0
4102-49	64.72	Mental Health-Yuba County CW D/A	0	0	0	0	0
4102-50	64.73	Mental Health-Drug Outpatient	0	0	0	0	0
4102-51	64.74	Mental Health-OFC	0	0	0	0	0
4102-52	64.75	Mental Health-Drug/Outreach	0	0	0	0	0
4102-53	64.76	Mental Health-Drug & Alcohol Juv	0	0	0	0	0
Total Other Departments-1			521	521	48	521	48

Exhibit 3H.1 Cost Allocation, Sutter County Central Services, Continued

Other Departments-2			Printing Costs				
			Alloc Base Printing (\$ Dir Iden)	First Alloc (\$)	Second Alloc (\$)	Less Direct Billings (\$)	Sub Total (\$)
4102-54	64.77	Mental Health-First Steps	0	0	0	0	0
4102-58	64.78	Mental Health-Drug Court SC	0	0	0	0	0
4102-59	64.79	Mental Health-Yuba County	0	0	0	0	0
4102-65	64.80	Mental Health-UR/QI Programs	0	0	0	0	0
4102-68	64.81	Mental Health-Drug Medi-Cal	0	0	0	0	0
4102-72	64.82	Mental Health-Local Comm Corr	0	0	0	0	0
4102-80	64.83	Mental Health-SB678	0	0	0	0	0
4102-81	64.84	Mental Health-Juvenile Probation	0	0	0	0	0
4102-82	64.85	Mental Health-Forensic	0	0	0	0	0
4103-12	64.86	Health-Children & Family	0	0	0	0	0
4103-15	64.87	Health-Vital Statistics	0	0	0	0	0
4103-20	64.88	Health-CCS	157	157	14	157	14
4103-21	64.89	Health-WIC Farmer's Market	0	0	0	0	0
4103-26	64.90	Health-MCH	384	384	35	384	35
4103-29	64.91	Health-Foster Care	0	0	0	0	0
4103-30	64.92	Health-Nursing Admin	0	0	0	0	0
4103-31	64.93	Health-CHDP	0	0	0	0	0
4103-33	64.94	Health-CMSP Local Health Conn	0	0	0	0	0
4103-35	64.95	Health-Field Nursing	0	0	0	0	0
4103-36	64.96	Health-Bioterrorism	0	0	0	0	0
4103-37	64.97	Health-Pandemic Flu Preparedness	0	0	0	0	0
4103-38	64.98	Health-Acute Communicable Dis	0	0	0	0	0
4103-39	64.99	Health-Immunization Grant	0	0	0	0	0
4103-40	64.100	Health-WIC Nutrition	175	175	16	175	16
4103-43	64.101	Health-Homeland Security Grant	0	0	0	0	0
4103-45	64.102	Health-WIC Breast Feeding P	0	0	0	0	0
4103-50	64.103	Health-Laboratory	0	0	0	0	0
4103-51	64.104	Health-AIDS Surveillance	0	0	0	0	0
4103-53	64.105	Health-Tuberculosis	0	0	0	0	0
4103-54	64.106	Health-Chlamydia	0	0	0	0	0
4103-55	64.107	Health-Lead Poisoning	0	0	0	0	0
4103-56	64.108	Health-St Tuberculosis Grant	0	0	0	0	0
4103-57	64.109	Health-St. Medi-Cal Outreach	0	0	0	0	0
4103-60	64.110	Health-Health Education	0	0	0	0	0
4103-62	64.111	Health-Non-Hlth Dept Immunization	0	0	0	0	0
4103-65	64.112	Health-Community Chronic Disease	0	0	0	0	0
4103-66	64.113	Health-Supp Nutritional Asst Prog Ed	1,997	1,998	183	1,997	185
4103-67	64.114	Health-Supp Nutr Asst Prgm ED-CWD	1,386	1,387	127	1,386	128
4103-68	64.115	Health-Ebola Supplemental	0	0	0	0	0
4103-78	64.116	Health-Injury Prevention	0	0	0	0	0
4103-81	64.117	Health-Public Health Clinic	0	0	0	0	0
4103-82	64.118	Health-Contract Services	0	0	0	0	0
4103-99	64.119	Health-Tobacco Control	0	0	0	0	0
4104-01	64.120	MHSA-Children's Sed Full Svc Part	0	0	0	0	0
4104-02	64.121	MHSA-Urgent Services	0	0	0	0	0
4104-03	64.122	MHSA-Transition Age Youth FSP	0	0	0	0	0
4104-04	64.123	MHSA-Adult and Older Adult FSP	0	0	0	0	0
4104-05	64.124	MHSA-Older Adult Mobile Outreach	0	0	0	0	0
4104-06	64.125	MHSA-Ethnic Outreach Services	0	0	0	0	0
4104-07	64.126	MHSA-Housing Program	0	0	0	0	0
4104-08	64.127	MHSA-Wellness & Recover Adult	0	0	0	0	0
4104-09	64.128	MHSA-Adult Urgent Services	0	0	0	0	0
4104-10	64.129	MHSA-Therapeutic Services	0	0	0	0	0
4104-12	64.130	MHSA-Community Prev Team	0	0	0	0	0
4104-14	64.131	MHSA-MHSA IT Proj	0	0	0	0	0
4104-15	64.132	MHSA-Work Educ & Training	0	0	0	0	0
4104-16	64.133	MHSA-Innovation	0	0	0	0	0
4104-17	64.134	MHSA-Administrative	0	0	0	0	0
4120-93	64.135	Human Services-Security & Compliance	0	0	0	0	0
4134-00	64.136	Jail Medical	0	0	0	0	0
4134-72	64.137	Jail Medical-LCC	0	0	0	0	0
4400	64.138	Sutter Co Waterworks District #1	0	0	0	0	0
4934	64.139	Public Admin Escheatment	0	0	0	0	0
5101-05	64.140	Welfare-Social Workers Empry	0	0	0	0	0
5101-10	64.141	Welfare-Admin Support	0	0	0	0	0
5101-15	64.142	Welfare-Non-Welfare Admin Svcs	0	0	0	0	0
5101-20	64.143	Welfare-Social Services	0	0	0	0	0
5101-30	64.144	Welfare-Eligibility & Nonservices	0	0	0	0	0
5101-35	64.145	Welfare-Welfare Fraud	0	0	0	0	0
5101-40	64.146	Welfare-Clerical Support	0	0	0	0	0
5206	64.147	TANF-Foster Care	0	0	0	0	0
5211	64.148	Delinquent Tax Sales Trust Fund	0	0	0	0	0
5301	64.149	General Relief	0	0	0	0	0
5601	64.150	Veterans Service Officer	0	0	0	0	0
6201-35	64.151	Library-Literacy Prg	0	0	0	0	0
7202	64.152	Subsidy Requests Organizations	0	0	0	0	0
7204	64.153	Ettl Hall	0	0	0	0	0
Total Other Departments-2			4,098	4,101	376	4,098	379

Exhibit 3H.1 Cost Allocation, Sutter County Central Services, Continued

Other Departments-1			Copier Rent/Supplies					Summary
Dept. No.	Department Name	Alloc Base	First	Second	Less Direct	Sub	Net Total	
		Copy Rent	Alloc	Alloc	Billings	Total	Allocated	
		(\$ Dir Iden)	(\$)	(\$)	(\$)	(\$)	(\$)	
0112	64.01 Child Supp Serv Reimb/Adjustment	1,265	1,278	114	1,265	128	1,893	
0140	64.02 County Local Revenue Fund	0	0	0	0	0	0	
0177	64.03 CCPIF SB 678	0	0	0	0	0	0	
0184	64.04 Sheriff Inmate Welfare	0	0	0	0	0	0	
0241	64.05 Public Safety Realignment 2011	0	0	0	0	0	0	
0252	64.06 Emergency Medical Service	0	0	0	0	0	0	
0253	64.07 RLF CDBG Housing Rehabilitation	0	0	0	0	0	0	
0279	64.08 Criminal Lab Analysis Fee	0	0	0	0	0	0	
0284	64.09 CDBG Housing Rehab 04-STB	0	0	0	0	0	0	
0289	64.10 EDBG PI Fund	0	0	0	0	0	0	
0301	64.11 County Service Area G	0	0	0	0	0	0	
0305	64.12 County Service Area F	0	0	0	0	0	85	
0309	64.13 County Service Area C	0	0	0	0	0	0	
0311	64.14 County Service Area D	0	0	0	0	0	7	
0320	64.15 Sutter County Water Agency	0	0	0	0	0	0	
0321	64.16 Lo Canal Operations & Maintenance	0	0	0	0	0	0	
0326	64.17 County Water Zone #4	0	0	0	0	0	0	
0327	64.18 County Water Zone #5	0	0	0	0	0	0	
0329	64.19 County Water Zone #7	0	0	0	0	0	0	
0330	64.20 County Water Zone #8	0	0	0	0	0	0	
0340	64.21 Co Consolid St Lighting District	0	0	0	0	0	0	
0390	64.22 El Cerrito Drain District	0	0	0	0	0	0	
0395	64.23 Rio Ramaza Comm. Serv District	0	0	0	0	0	1	
1103	64.24 Non-Departmental Expense	0	0	0	0	0	3	
1209	64.25 General Revenues	0	0	0	0	0	0	
1801	64.26 Plant Acquisition	0	0	0	0	0	0	
1911	64.27 General Insurance & Bonds	0	0	0	0	0	0	
1923	64.28 Flood Control	0	0	0	0	0	0	
2104	64.29 Grand Jury	5	5	0	5	0	5	
2109	64.30 Trial Court Funding	0	0	0	0	0	0	
2125-04	64.31 DA-Spousal Abuser Prosecute	0	0	0	0	0	0	
2125-08	64.32 DA-Criminal Investigation	0	0	0	0	0	15	
2125-09	64.33 DA-Welfare Investigation	0	0	0	0	0	0	
2125-72	64.34 Local Community Correction Acc	0	0	0	0	0	0	
2202	64.35 Net 5-Sheriff	0	0	0	0	0	0	
2303	64.36 Delinquency Prevention Commiss'n	0	0	0	0	0	2	
2309	64.37 Bi-County Juvenile Hall	0	0	0	0	0	0	
2703	64.38 Fish & Game Propagation	0	0	0	0	0	20	
2711	64.39 Domestic Violence Centers	0	0	0	0	0	0	
3000	64.41 Urban Area Resident St Lighting	0	0	0	0	0	0	
4102-01	64.42 Mental Health-Admin Support	4,199	4,243	380	4,199	424	1,207	
4102-02	64.43 Mental Health-Homeless Mgt	0	0	0	0	0	0	
4102-03	64.44 Mental Health-Crisis Clinic	0	0	0	0	0	0	
4102-04	64.45 Mental Health-Community Services	0	0	0	0	0	0	
4102-07	64.46 Mental Health-Inpatient	816	824	74	816	82	82	
4102-08	64.47 Mental Health-Managed Care	0	0	0	0	0	0	
4102-09	64.48 Mental Health-IMD/SNF Facilities	0	0	0	0	0	0	
4102-10	64.49 Mental Health-Non IMD	0	0	0	0	0	0	
4102-12	64.50 Mental Health-Day Treatment/Adult	0	0	0	0	0	0	
4102-13	64.51 Mental Health-Juvenile Hall/Jail	0	0	0	0	0	0	
4102-14	64.52 Mental Health-Homeless Mentally Ill	0	0	0	0	0	0	
4102-15	64.53 Mental Health-Conditional Release Prgm	0	0	0	0	0	0	
4102-16	64.54 Mental Health-Outpatient/Adult	0	0	0	0	0	0	
4102-17	64.55 Mental Health-Outpatient/Child	424	429	38	424	43	43	
4102-19	64.56 Mental Health-Children's IEP Svcs	0	0	0	0	0	0	
4102-20	64.57 Mental Health-Advocacy	0	0	0	0	0	0	
4102-22	64.58 Mental Health-Camp Singer	0	0	0	0	0	0	
4102-25	64.59 Mental Health-Systems of Care Children	0	0	0	0	0	0	
4102-26	64.60 Mental Health-Sutter County BF	0	0	0	0	0	0	
4102-28	64.61 Mental Health-Sutter CW MH	0	0	0	0	0	0	
4102-29	64.62 Mental Health-Yuba County BF	0	0	0	0	0	0	
4102-31	64.63 Mental Health-CSS/Admin Sup	0	0	0	0	0	0	
4102-32	64.64 Mental Health-CSOC Adult Prgm	0	0	0	0	0	0	
4102-34	64.65 Mental Health-Victor Community	0	0	0	0	0	0	
4102-35	64.66 Mental Health-CSS/Direct/Case Svcs	0	0	0	0	0	0	
4102-37	64.67 Mental Health-OTP(SACPA)	0	0	0	0	0	0	
4102-41	64.68 Mental Health-Alcohol Admin	0	0	0	0	0	0	
4102-42	64.69 Mental Health-Prevention	163	164	15	163	16	16	
4102-44	64.70 Mental Health-Safe & Drug Free Schls	0	0	0	0	0	0	
4102-48	64.71 Mental Health-Sutter Co CW D/A	0	0	0	0	0	0	
4102-49	64.72 Mental Health-Yuba County CW D/A	0	0	0	0	0	0	
4102-50	64.73 Mental Health-Drug Outpatient	0	0	0	0	0	0	
4102-51	64.74 Mental Health-OFC	0	0	0	0	0	0	
4102-52	64.75 Mental Health-Drug/Outreach	0	0	0	0	0	0	
4102-53	64.76 Mental Health-Drug & Alcohol Juv	0	0	0	0	0	0	
Total Other Departments-1		6,870	6,942	622	6,870	694	3,380	

Exhibit 3H.1 Cost Allocation, Sutter County Central Services, Continued

Other Departments-2			Copier Rent/Supplies					Summary
			Alloc Base	First	Second	Less Direct	Sub	Net Total
Dept. No.	Department Name		Copy Rent	Alloc	Alloc	Billings	Total	Allocated
			(\$ Dir Iden)	(\$)	(\$)	(\$)	(\$)	(\$)
4102-54	64.77	Mental Health-First Steps	250	252	23	250	25	25
4102-58	64.78	Mental Health-Drug Court SC	0	0	0	0	0	0
4102-59	64.79	Mental Health-Yuba County	0	0	0	0	0	0
4102-65	64.80	Mental Health-UR/QI Programs	0	0	0	0	0	0
4102-68	64.81	Mental Health-Drug Medi-Cal	0	0	0	0	0	0
4102-72	64.82	Mental Health-Local Comm Corr	0	0	0	0	0	0
4102-80	64.83	Mental Health-SB678	0	0	0	0	0	0
4102-81	64.84	Mental Health-Juvenile Probation	0	0	0	0	0	0
4102-82	64.85	Mental Health-Forensic	0	0	0	0	0	0
4103-12	64.86	Health-Children & Family	0	0	0	0	0	0
4103-15	64.87	Health-Vital Statistics	0	0	0	0	0	0
4103-20	64.88	Health-CCS	0	0	0	0	0	14
4103-21	64.89	Health-WIC Farmer's Market	0	0	0	0	0	0
4103-26	64.90	Health-MCH	0	0	0	0	0	35
4103-29	64.91	Health-Foster Care	0	0	0	0	0	0
4103-30	64.92	Health-Nursing Admin	0	0	0	0	0	0
4103-31	64.93	Health-CHDP	0	0	0	0	0	0
4103-33	64.94	Health-CMSP Local Health Conn	0	0	0	0	0	0
4103-35	64.95	Health-Field Nursing	0	0	0	0	0	0
4103-36	64.96	Health-Bioterrorism	0	0	0	0	0	0
4103-37	64.97	Health-Pandemic Flu Preparedness	0	0	0	0	0	0
4103-38	64.98	Health-Acute Communicable Dis	0	0	0	0	0	0
4103-39	64.99	Health-Immunization Grant	0	0	0	0	0	0
4103-40	64.100	Health-WIC Nutrition	1,236	1,249	112	1,236	125	141
4103-43	64.101	Health-Homeland Security Grant	0	0	0	0	0	0
4103-45	64.102	Health-WIC Breast Feeding P	0	0	0	0	0	0
4103-50	64.103	Health-Laboratory	0	0	0	0	0	0
4103-51	64.104	Health-AIDS Surveillance	0	0	0	0	0	0
4103-53	64.105	Health-Tuberculosis	0	0	0	0	0	0
4103-54	64.106	Health-Chlamydia	0	0	0	0	0	0
4103-55	64.107	Health-Lead Poisoning	0	0	0	0	0	0
4103-56	64.108	Health-St Tuberculosis Grant	0	0	0	0	0	0
4103-57	64.109	Health-St. Medi-Cal Outreach	0	0	0	0	0	0
4103-60	64.110	Health-Health Education	0	0	0	0	0	0
4103-62	64.111	Health-Non-Hlth Dept Immunization	0	0	0	0	0	0
4103-65	64.112	Health-Community Chronic Disease	0	0	0	0	0	0
4103-66	64.113	Health-Supp Nutritional Asst Prog Ed	0	0	0	0	0	186
4103-67	64.114	Health-Supp Nutr Asst Prgm ED-CWD	0	0	0	0	0	128
4103-68	64.115	Health-Ebola Supplemental	0	0	0	0	0	0
4103-78	64.116	Health-Injury Prevention	0	0	0	0	0	0
4103-81	64.117	Health-Public Health Clinic	0	0	0	0	0	0
4103-82	64.118	Health-Contract Services	0	0	0	0	0	0
4103-99	64.119	Health-Tobacco Control	0	0	0	0	0	0
4104-01	64.120	MHSA-Children's Sed Full Svc Part	244	246	22	244	25	25
4104-02	64.121	MHSA-Urgent Services	0	0	0	0	0	0
4104-03	64.122	MHSA-Transition Age Youth FSP	221	223	20	221	22	22
4104-04	64.123	MHSA-Adult and Older Adult FSP	163	164	15	163	16	16
4104-05	64.124	MHSA-Older Adult Mobile Outreach	0	0	0	0	0	0
4104-06	64.125	MHSA-Ethnic Outreach Services	0	0	0	0	0	0
4104-07	64.126	MHSA-Housing Program	0	0	0	0	0	0
4104-08	64.127	MHSA-Wellness & Recover Adult	358	362	32	358	36	36
4104-09	64.128	MHSA-Adult Urgent Services	0	0	0	0	0	0
4104-10	64.129	MHSA-Therapeutic Services	140	141	13	140	14	15
4104-12	64.130	MHSA-Community Prev Team	244	246	22	244	25	25
4104-14	64.131	MHSA-MHSA IT Proj	0	0	0	0	0	0
4104-15	64.132	MHSA-Work Educ & Training	0	0	0	0	0	0
4104-16	64.133	MHSA-Innovation	0	0	0	0	0	0
4104-17	64.134	MHSA-Administrative	0	0	0	0	0	0
4120-93	64.135	Human Services-Security & Compliance	0	0	0	0	0	0
4134-00	64.136	Jail Medical	499	504	45	499	50	50
4134-72	64.137	Jail Medical-LCC	0	0	0	0	0	0
4400	64.138	Sutter Co Waterworks District #1	0	0	0	0	0	92
4934	64.139	Public Admin Escheatment	0	0	0	0	0	0
5101-05	64.140	Welfare-Social Workers Empry	0	0	0	0	0	0
5101-10	64.141	Welfare-Admin Support	0	0	0	0	0	0
5101-15	64.142	Welfare-Non-Welfare Admin Svcs	0	0	0	0	0	0
5101-20	64.143	Welfare-Social Services	0	0	0	0	0	0
5101-30	64.144	Welfare-Eligibility & Nonservices	0	0	0	0	0	0
5101-35	64.145	Welfare-Welfare Fraud	0	0	0	0	0	0
5101-40	64.146	Welfare-Clerical Support	0	0	0	0	0	0
5206	64.147	TANF-Foster Care	0	0	0	0	0	0
5211	64.148	Delinquent Tax Sales Trust Fund	0	0	0	0	0	0
5301	64.149	General Relief	0	0	0	0	0	0
5601	64.150	Veterans Service Officer	0	0	0	0	0	0
6201-35	64.151	Library-Literacy Prg	0	0	0	0	0	0
7202	64.152	Subsidy Requests Organizations	0	0	0	0	0	0
7204	64.153	Etti Hall	0	0	0	0	0	4
Total Other Departments-2			3,353	3,388	303	3,353	339	815

Exhibit 3H.2 Cost Allocation, Sutter County Central Services, Year Ended June 30, 2016

Non County Agencies			Postage Costs			
Fund No.	Fund Name	Alloc Base	First	Second	Less Direct	Sub
		Postage	Alloc	Alloc	Billings	Total
		(\$ Dir Iden)	(\$)	(\$)	(\$)	(\$)
5100	65.01 Children/Family Comm.	2	2	0	2	0
5116	65.02 DNA ID Prop 69 State	0	0	0	0	0
5121	65.03 Redevelopment Prop Tax Tr	0	0	0	0	0
5125	65.04 ERAF 04/05	0	0	0	0	0
5128	65.05 Live Oak Redevelopment Agency	0	0	0	0	0
5193	65.06 Highland EST Improv Redemption	0	0	0	0	0
5203	65.07 Agency Collections Payable	0	0	0	0	0
5212	65.08 Local Transportation Tax	0	0	0	0	0
5215	65.09 Tax Collector's Trust	0	0	0	0	0
5218	65.10 Taxes	0	0	0	0	0
5219	65.11 In Lieu Tax Trust	0	0	0	0	0
5240	65.12 City of Live Oak	0	0	0	0	0
5241	65.13 City of Yuba City	0	0	0	0	0
5262	65.14 Sutter-Butte Flood Control	0	0	0	0	0
5263	65.15 Sac Area Flood Control	0	0	0	0	0
5265	65.16 FRAQMD	0	0	0	0	0
5267	65.17 Statewide Comm Infrastructure	0	0	0	0	0
5277	65.18 Narco	0	0	0	0	0
5280	65.19 Regional Waste Management	0	0	0	0	0
6401	65.20 Fairview Cemetery	0	0	0	0	0
6402	65.21 Live Oak Cemetery	0	0	0	0	0
6403	65.22 Meridian Cemetery Trust	0	0	0	0	0
6404	65.23 Nicolaus Cemetery	0	0	0	0	0
6405	65.24 Pleasant Grove Cemetery	0	0	0	0	0
6406	65.25 Sutter Cemetery	0	0	0	0	0
6415	65.26 Gilsizer County Drainage	9	9	1	9	1
6416	65.27 Live Oak Cemetery Specl Assess	0	0	0	0	0
6419	65.28 Meridian Fire District	0	0	0	0	0
6420	65.29 Sutter Basin Fire	0	0	0	0	0
6424	65.30 Levee Disrt #1-Feather River	0	0	0	0	0
6426	65.31 Levee District #1	0	0	0	0	0
6427	65.32 Levee District #9	0	0	0	0	0
6428	65.33 Maintenance Area #3	0	0	0	0	0
6429	65.34 Maintenance Area #7 Zone 2	0	0	0	0	0
6430	65.35 Maintenance Area #7 Zone 3	0	0	0	0	0
6431	65.36 Maintenance Area #7 Zone 4	0	0	0	0	0
6434	65.37 Bear River Levee Maintenance	0	0	0	0	0
6435	65.38 Colusa Mosquito Abatement	0	0	0	0	0
6436	65.39 S-Y Mosquito & Vector Control	0	0	0	0	0
6437	65.40 Maintenance Area #16 Zone 1	0	0	0	0	0
6438	65.41 Maintenance Area #16 Zone 2	0	0	0	0	0
6439	65.42 Maintenance Area #16 Zone 3	0	0	0	0	0
6440	65.43 Maintenance Area #16 Zone 4	0	0	0	0	0
6449	65.44 Reclamation District #1000	0	0	0	0	0
6451	65.45 Reclamation District #70	0	0	0	0	0
6452	65.46 Reclamation District #777	0	0	0	0	0
6453	65.47 Reclamation District #817	0	0	0	0	0
6455	65.48 Reclamation District #1001	0	0	0	0	0
6458	65.49 Reclamation District #2054	0	0	0	0	0
6459	65.50 Reclamation District #2056	0	0	0	0	0
6460	65.51 Reclamation District #2103	0	0	0	0	0
6461	65.52 Reclamation District #1500	0	0	0	0	0
6462	65.53 Reclamation District #1660	0	0	0	0	0
6470	65.54 Sutter County Resource Conservtn	0	0	0	0	0
6471	65.55 LAFCO	83	83	8	83	8
6480	65.56 Butte Water District	0	0	0	0	0
6481	65.57 Feather Water District	0	0	0	0	0
6484	65.58 SCSD-90 Series A-Imprv Redemptn	0	0	0	0	0
6489	65.59 CA First Sutter	0	0	0	0	0
7561	65.60 Yuba City Unified CFD #1	0	0	0	0	0
7562	65.61 Woodland Unified	0	0	0	0	0
7565	65.62 Sutter Co Schools	0	0	0	0	0
7577	65.63 Yuba Community College	0	0	0	0	0
7601	65.64 E Nicolaus High 2000 Debt	0	0	0	0	0
7602	65.65 Woodland Unified Debt Ser	0	0	0	0	0
7607	65.66 Sutter High 2008 Bond Deb	0	0	0	0	0
7651	65.67 YC#99-1 Series C Bonds Db	0	0	0	0	0
7652	65.68 YC 2004-1 Meas K Bonds Deb	0	0	0	0	0
7654	65.69 Franklin Elem 2006 DBT Ser	0	0	0	0	0
7655	65.70 Yuba Comm. College Distr DS-A	0	0	0	0	0
7656	65.71 Yuba Comm. College Distr DS-B	0	0	0	0	0
7657	65.72 Yuba Comm College Distrb	0	0	0	0	0
7661	65.73 LO#04-1 Series A Bonds Db	0	0	0	0	0
7663	65.74 East Nicolaus H 2014 Debt Svc	0	0	0	0	0
NVBH	65.75 North Valley Beh Health	0	0	0	0	0
Total Non County Agencies		94	94	9	94	9

Exhibit 3H.2 Cost Allocation, Sutter County Central Services, Continued

Non County Agencies			Printing Costs			
Fund No.	Fund Name	Alloc Base	First	Second	Less Direct	Sub
		Printing	Alloc	Alloc	Billings	Total
		(\$ Dir Iden)	(\$)	(\$)	(\$)	(\$)
5100	65.01 Children/Family Comm.	0	0	0	0	0
5116	65.02 DNA ID Prop 69 State	0	0	0	0	0
5121	65.03 Redevelopment Prop Tax Tr	0	0	0	0	0
5125	65.04 ERAF 04/05	0	0	0	0	0
5128	65.05 Live Oak Redevelopment Agency	0	0	0	0	0
5193	65.06 Highland EST Improv Redemption	0	0	0	0	0
5203	65.07 Agency Collections Payable	0	0	0	0	0
5212	65.08 Local Transportation Tax	0	0	0	0	0
5215	65.09 Tax Collector's Trust	0	0	0	0	0
5218	65.10 Taxes	0	0	0	0	0
5219	65.11 In Lieu Tax Trust	0	0	0	0	0
5240	65.12 City of Live Oak	0	0	0	0	0
5241	65.13 City of Yuba City	0	0	0	0	0
5262	65.14 Sutter-Butte Flood Control	0	0	0	0	0
5263	65.15 Sac Area Flood Control	0	0	0	0	0
5265	65.16 FRAQMD	0	0	0	0	0
5267	65.17 Statewide Comm Infrastructure	0	0	0	0	0
5277	65.18 Narco	0	0	0	0	0
5280	65.19 Regional Waste Management	0	0	0	0	0
6401	65.20 Fairview Cemetery	0	0	0	0	0
6402	65.21 Live Oak Cemetery	0	0	0	0	0
6403	65.22 Meridian Cemetery Trust	0	0	0	0	0
6404	65.23 Nicolaus Cemetery	0	0	0	0	0
6405	65.24 Pleasant Grove Cemetery	0	0	0	0	0
6406	65.25 Sutter Cemetery	0	0	0	0	0
6415	65.26 Gilsizer County Drainage	0	0	0	0	0
6416	65.27 Live Oak Cemetery Specl Assess	0	0	0	0	0
6419	65.28 Meridian Fire District	0	0	0	0	0
6420	65.29 Sutter Basin Fire	0	0	0	0	0
6424	65.30 Levee Disrt #1-Feather River	0	0	0	0	0
6426	65.31 Levee District #1	0	0	0	0	0
6427	65.32 Levee District #9	0	0	0	0	0
6428	65.33 Maintenance Area #3	0	0	0	0	0
6429	65.34 Maintenance Area #7 Zone 2	0	0	0	0	0
6430	65.35 Maintenance Area #7 Zone 3	0	0	0	0	0
6431	65.36 Maintenance Area #7 Zone 4	0	0	0	0	0
6434	65.37 Bear River Levee Maintenance	0	0	0	0	0
6435	65.38 Colusa Mosquito Abatement	0	0	0	0	0
6436	65.39 S-Y Mosquito & Vector Control	0	0	0	0	0
6437	65.40 Maintenance Area #16 Zone 1	0	0	0	0	0
6438	65.41 Maintenance Area #16 Zone 2	0	0	0	0	0
6439	65.42 Maintenance Area #16 Zone 3	0	0	0	0	0
6440	65.43 Maintenance Area #16 Zone 4	0	0	0	0	0
6449	65.44 Reclamation District #1000	0	0	0	0	0
6451	65.45 Reclamation District #70	0	0	0	0	0
6452	65.46 Reclamation District #777	0	0	0	0	0
6453	65.47 Reclamation District #817	0	0	0	0	0
6455	65.48 Reclamation District #1001	0	0	0	0	0
6458	65.49 Reclamation District #2054	0	0	0	0	0
6459	65.50 Reclamation District #2056	0	0	0	0	0
6460	65.51 Reclamation District #2103	0	0	0	0	0
6461	65.52 Reclamation District #1500	0	0	0	0	0
6462	65.53 Reclamation District #1660	0	0	0	0	0
6470	65.54 Sutter County Resource Conservtn	0	0	0	0	0
6471	65.55 LAFCO	0	0	0	0	0
6480	65.56 Butte Water District	0	0	0	0	0
6481	65.57 Feather Water District	0	0	0	0	0
6484	65.58 SCSD-90 Series A-Imprv Redemptn	0	0	0	0	0
6489	65.59 CA First Sutter	0	0	0	0	0
7561	65.60 Yuba City Unified CFD #1	0	0	0	0	0
7562	65.61 Woodland Unified	0	0	0	0	0
7565	65.62 Sutter Co Schools	0	0	0	0	0
7577	65.63 Yuba Community College	0	0	0	0	0
7601	65.64 E Nicolaus High 2000 Debt	0	0	0	0	0
7602	65.65 Woodland Unified Debt Ser	0	0	0	0	0
7607	65.66 Sutter High 2008 Bond Deb	0	0	0	0	0
7651	65.67 YC#99-1 Series C Bonds Db	0	0	0	0	0
7652	65.68 YC 2004-1 Meas K Bonds Deb	0	0	0	0	0
7654	65.69 Franklin Elem 2006 DBT Ser	0	0	0	0	0
7655	65.70 Yuba Comm. College Distr DS-A	0	0	0	0	0
7656	65.71 Yuba Comm. College Distr DS-B	0	0	0	0	0
7657	65.72 Yuba Comm College Distrb	0	0	0	0	0
7661	65.73 LO#04-1 Series A Bonds Db	0	0	0	0	0
7663	65.74 East Nicolaus H 2014 Debt Svc	0	0	0	0	0
NVBH	65.75 North Valley Beh Health	0	0	0	0	0
Total Non County Agencies		0	0	0	0	0

Exhibit 3H.2 Cost Allocation, Sutter County Central Services, Continued

Non County Agencies			Copier Rent/Supplies					Summary
Fund No.	Fund Name	Alloc Base	First	Second	Less Direct	Sub	Net Total	
		Copy Rent	Alloc	Alloc	Billings	Total	Allocated	
		(\$ Dir Iden)	(\$)	(\$)	(\$)	(\$)	(\$)	
5100	65.01 Children/Family Comm.	734	741	66	734	74	0	74
5116	65.02 DNA ID Prop 69 State	0	0	0	0	0	0	0
5121	65.03 Redevelopment Prop Tax Tr	0	0	0	0	0	0	0
5125	65.04 ERAF 04/05	0	0	0	0	0	0	0
5128	65.05 Live Oak Redevelopment Agency	0	0	0	0	0	0	0
5193	65.06 Highland EST Improv Redemption	0	0	0	0	0	0	0
5203	65.07 Agency Collections Payable	0	0	0	0	0	#	0
5212	65.08 Local Transportation Tax	0	0	0	0	0	#	0
5215	65.09 Tax Collector's Trust	0	0	0	0	0	#	0
5218	65.10 Taxes	0	0	0	0	0	#	0
5219	65.11 In Lieu Tax Trust	0	0	0	0	0	#	0
5240	65.12 City of Live Oak	0	0	0	0	0	#	0
5241	65.13 City of Yuba City	0	0	0	0	0	#	0
5262	65.14 Sutter-Butte Flood Control	0	0	0	0	0	#	0
5263	65.15 Sac Area Flood Control	0	0	0	0	0	#	0
5265	65.16 FRAQMD	0	0	0	0	0	#	0
5267	65.17 Statewide Comm Infrastructure	0	0	0	0	0	#	0
5277	65.18 Narco	0	0	0	0	0	#	0
5280	65.19 Regional Waste Management	0	0	0	0	0	#	0
6401	65.20 Fairview Cemetery	0	0	0	0	0	#	0
6402	65.21 Live Oak Cemetery	0	0	0	0	0	#	0
6403	65.22 Meridian Cemetery Trust	0	0	0	0	0	#	0
6404	65.23 Nicolaus Cemetery	0	0	0	0	0	#	0
6405	65.24 Pleasant Grove Cemetery	0	0	0	0	0	#	0
6406	65.25 Sutter Cemetery	0	0	0	0	0	#	0
6415	65.26 Gilsizer County Drainage	0	0	0	0	0	#	1
6416	65.27 Live Oak Cemetery Spect Assess	0	0	0	0	0	#	0
6419	65.28 Meridian Fire District	0	0	0	0	0	#	0
6420	65.29 Sutter Basin Fire	0	0	0	0	0	#	0
6424	65.30 Levee Disrt #1-Feather River	0	0	0	0	0	#	0
6426	65.31 Levee District #1	0	0	0	0	0	#	0
6427	65.32 Levee District #9	0	0	0	0	0	#	0
6428	65.33 Maintenance Area #3	0	0	0	0	0	#	0
6429	65.34 Maintenance Area #7 Zone 2	0	0	0	0	0	#	0
6430	65.35 Maintenance Area #7 Zone 3	0	0	0	0	0	#	0
6431	65.36 Maintenance Area #7 Zone 4	0	0	0	0	0	#	0
6434	65.37 Bear River Levee Maintenance	0	0	0	0	0	#	0
6435	65.38 Colusa Mosquito Abatement	0	0	0	0	0	#	0
6436	65.39 S-Y Mosquito & Vector Control	0	0	0	0	0	#	0
6437	65.40 Maintenance Area #16 Zone 1	0	0	0	0	0	#	0
6438	65.41 Maintenance Area #16 Zone 2	0	0	0	0	0	#	0
6439	65.42 Maintenance Area #16 Zone 3	0	0	0	0	0	#	0
6440	65.43 Maintenance Area #16 Zone 4	0	0	0	0	0	#	0
6449	65.44 Reclamation District #1000	0	0	0	0	0	#	0
6451	65.45 Reclamation District #70	0	0	0	0	0	#	0
6452	65.46 Reclamation District #777	0	0	0	0	0	#	0
6453	65.47 Reclamation District #817	0	0	0	0	0	#	0
6455	65.48 Reclamation District #1001	0	0	0	0	0	#	0
6458	65.49 Reclamation District #2054	0	0	0	0	0	#	0
6459	65.50 Reclamation District #2056	0	0	0	0	0	#	0
6460	65.51 Reclamation District #2103	0	0	0	0	0	#	0
6461	65.52 Reclamation District #1500	0	0	0	0	0	#	0
6462	65.53 Reclamation District #1660	0	0	0	0	0	#	0
6470	65.54 Sutter County Resource Conservtn	0	0	0	0	0	#	0
6471	65.55 LAFCO	0	0	0	0	0	#	8
6480	65.56 Butte Water District	0	0	0	0	0	#	0
6481	65.57 Feather Water District	0	0	0	0	0	#	0
6484	65.58 SCSD-90 Series A-Imprv Redemptn	0	0	0	0	0	#	0
6489	65.59 CA First Sutter	0	0	0	0	0	#	0
7561	65.60 Yuba City Unified CFD #1	0	0	0	0	0	#	0
7562	65.61 Woodland Unified	0	0	0	0	0	#	0
7565	65.62 Sutter Co Schools	0	0	0	0	0	#	0
7577	65.63 Yuba Community College	0	0	0	0	0	#	0
7601	65.64 E Nicolaus High 2000 Debt	0	0	0	0	0	#	0
7602	65.65 Woodland Unified Debt Ser	0	0	0	0	0	#	0
7607	65.66 Sutter High 2008 Bond Deb	0	0	0	0	0	#	0
7651	65.67 YC#99-1 Series C Bonds Db	0	0	0	0	0	#	0
7652	65.68 YC 2004-1 Meas K Bonds Deb	0	0	0	0	0	#	0
7654	65.69 Franklin Elem 2006 DBT Ser	0	0	0	0	0	#	0
7655	65.70 Yuba Comm. College Distr DS-A	0	0	0	0	0	#	0
7656	65.71 Yuba Comm. College Distr DS-B	0	0	0	0	0	#	0
7657	65.72 Yuba Comm College Distrb	0	0	0	0	0	#	0
7661	65.73 LO#04-1 Series A Bonds Db	0	0	0	0	0	#	0
7663	65.74 East Nicolaus H 2014 Debt Svc	0	0	0	0	0	#	0
NVBH	65.75 North Valley Beh Health	0	0	0	0	0	#	0
Total Non County Agencies		734	741	66	734	74		83

Exhibit 3I. Sutter County Cost Allocation to Service Departments from Service Departments, Year Ended June 30, 2016

Dept. No.	Department Name	CAO (\$)	Auditor-Controller (\$)	Treasurer-Tax Collector (\$)	General Services (\$)	County Counsel (\$)	Human Resources (\$)	Building Maintenance (\$)	Central Services (\$)	Total Second Allocation (\$)
1102	1. County Administrator	4,813	10,125	0	222	41,051	5,023	25,195	4	86,433
1201	2. Auditor-Controller	14,684	14,565	0	4,831	16,508	8,868	26,500	19	85,975
1202	3. Treasurer-Tax Collector	5,408	9,555	0	3,085	26,716	5,643	26,449	7	76,862
1205	4. General Services Department	6,598	10,537	0	3,313	13,987	6,325	30,867	12	71,639
1205-66	5. Central Services	0	2,382	0	23,239	0	0	0	0	25,621
1301	6. County Counsel	4,576	11,767	(6)	863	0	4,775	33,225	9	55,209
1401	7. Human Resources	115,319	8,750	(47)	1,106	33,090	4,589	24,196	9	187,011
1700	8. Building Maintenance	20,028	48,070	0	22,025	790	20,464	86,573	0	197,949
Amount to be Reallocated ("Second Allocation")		171,425	115,752	(53)	58,685	132,141	55,686	253,004	60	786,701

NOTE: The total second allocation amount will not agree with the amount in the allocation schedules without taking into consideration those costs which are not allowed as shown below:

Department Name	Total (\$)	Unallowed (\$)	Allowed* (\$)
County Administrator	86,433	18,166	68,267
Auditor-Controller	85,975	13,308	72,667
Treasurer-Tax Collector	76,862	42,483	34,379
General Services	71,639	0	71,639
Central Services	25,621	0	25,621
County Counsel	55,209	8,856	46,353
Human Resources	187,011	0	187,011
Building Maintenance	197,949	0	197,949
Total Second Allocation	786,701	82,813	703,888

* Carried forward to allocation schedules, Exhibits 3A. through 3H.

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**County of Sutter
County-wide Cost Allocation Plan**

Detail of Other Costs Allocations

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Exhibit 4A. Sutter County Summary of Other Costs, Year Ended June 30, 2016

All Departments			Building	Equipment	Utilities	Tax	External	Total
Dept. No.	Department Name	Occupancy	Costs	Depreciation	Alloc	Assessment	Audit	Other
			(\$)	(\$)	(\$)	(\$)	Costs	Costs
							(\$)	(\$)
1102	1.	County Administrator	8,992	0	3,521	339	91	12,943
1201	2.	Auditor-Controller	8,062	56,547	0	350	192	65,151
1202	3.	Treasurer-Tax Collector	7,809	410	0	339	221	8,779
1205	4.	General Services Department	191	2,976	13,426	418	204	17,216
1205-66	5.	Central Services	0	0	0	0	232	232
1301	6.	County Counsel	8,280	0	3,243	312	266	12,100
1401	7.	Human Resources	5,589	401	2,189	211	312	8,702
1700	8.	Building Maintenance	872	37,162	141	1,573	2,277	42,025
1101	9.	Board of Supervisors	7,898	87	2,782	640	138	11,545
1105	10.	Clerk of the Board	1,495	347	585	56	75	2,558
1203	11.	Assessor	29,202	10,300	11,436	1,101	143	52,181
1204	12.	Revenue Collection	666	534	0	29	1,004	2,234
1502	13.	Elections	5,003	44,418	1,573	0	141	51,135
1600	14.	Sheriff-Communications	3,823	35,359	0	604	211	39,996
1702	15.	Water/Wastewater Facilities	0	1,004	0	0	191	1,196
1920	16.	Engineering Services	8,469	1,724	7,041	702	109	18,045
1922	17.	Water Resources	2,953	7,959	2,456	245	34	13,647
2103	18.	Sheriff's Court Bailiffs	0	0	0	0	16	16
2106	19.	Public Defender	0	0	0	0	301	301
2112	20.	Consolidated Courts	0	0	0	0	158	158
2125	21.	District Attorney	13,723	3,340	0	596	0	17,658
2125-01	22.	DA-Criminal Division	0	8,833	0	0	298	9,130
2125-03	23.	DA-Victim/Witness Assistance	66,511	0	6,256	378	41	73,186
2125-05	24.	DA-Statutory Rape Vert Prosecute	0	0	0	0	0	0
2201	25.	Sheriff-Coroner	16,712	166,698	2,297	2,413	991	189,112
2205	26.	Sheriff-Boat Patrol	598	0	0	94	87	780
2208	27.	Sheriff-Live Oak Contract	0	0	0	0	71	71
2301	28.	Sheriff-County Jail	153,257	44,649	8,730	12,414	1,132	220,181
2302	29.	Anti-Drug Abuse Enforcement	0	0	0	0	0	0
2304	30.	Probation	12,790	24,142	5,727	1,627	984	45,270
2401	31.	Emergency Services	6,475	2,032	507	29	53	9,096
2402	32.	Fire Services Administration	377	0	288	31	65	761
2601	33.	Agricultural Commissioner	6,582	19,536	8,953	1,118	283	36,474
2706	34.	Recorder	221	19,403	5,047	497	141	25,308
2709	35.	Pub. Guardian/Conservator	248	1,207	0	36	102	1,592
2710	36.	County Clerk	74	0	1,682	166	81	2,003
2721	37.	Development Services	4,923	4,702	4,093	408	94	14,221
2724-24	38.	Planning & Building	4,194	6,961	3,487	348	180	15,170
2724-31	39.	Community Services Building Inspection	1,951	0	1,622	162	209	3,944
2724-32	40.	Code Enforcement Svcs	0	0	0	0	128	128
2725	41.	Environmental Health	3,154	1,832	2,623	262	74	7,945
2726	42.	Animal Control	172	0	0	443	7	622
2727	43.	CUPA	0	1,767	0	0	19	1,785
3100	44.	Road	3,879	0	3,226	322	1,144	8,570
3200	45.	County Airport	0	0	0	0	7	7
3300	46.	Transportation Development	0	0	0	0	5	5
4102-00	47.	Mental Health	27,788	0	0	3,976	236	32,001
4103-10	48.	Health	56,023	6,110	0	8,210	345	70,688
4104-00	49.	Mental Health Service Act	0	0	0	0	359	359
4120-00	50.	Human Services Admin	870	696	0	139	43	1,749
4580	51.	Fleet Management ISF	0	0	0	0	2,065	2,065
4581	52.	Information Technology ISF	10,641	0	14,791	1,216	445	27,093
4590	53.	Liability Insurance ISF	0	0	0	0	2	2
4591	54.	Workers' Comp. Ins. ISF	0	0	0	0	69	69
4595	55.	Employee Wellness Services	0	0	0	0	169	169
5000	56.	Trial Court Agency	0	0	0	4,344	0	4,344
5101-00	57.	Welfare	2,929	9,076	0	1,742	4,880	18,627
5200	58.	IHSS Public Authority	0	0	0	0	90	90
6201	59.	County Library	18,928	3,036	23,346	3,063	457	48,830
6301	60.	Bi-County Farm Advisor	3,139	3,069	92	533	146	6,979
7101	61.	Parks and Recreation	7,124	539	0	26	153	7,842
7201	62.	Community Memorial Museum	2,429	0	22,048	1,474	47	25,998
7203	63.	Vets Memorial Community Bldg	19,196	0	1,732	3,150	57	24,135
	64.A	Other Departments-1	14,235	0	136	269	7,992	22,632
	64.B	Other Departments-2	4,219	0	1,004	144	6,573	11,939
	65.	Non County Agencies	0	0	0	0	0	0
Total All Departments			562,667	526,855	166,080	56,550	36,639	1,348,791
Less: Service Dept., No. 1--8			39,795	97,496	22,519	3,542	3,796	167,148
Total Less Service Departments			522,872	429,359	143,561	53,008	32,843	1,181,643

* Refer to Exhibit 4a.1 for detail of Other Departments.

Exhibit 4A.1 Sutter County Summary of Other Costs, Year Ended June 30, 2016

Other Departments-1			Building	Equipment	Utilities	Tax	External	Total
Dept. No.	Department Name	Occupancy	Depreciation	Alloc	Assessment	Audit	Other	
		Costs				Costs	Costs	
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
0112	64.01	Child Supp Serv Reimb/Adjustment	0	0	0	0	393	393
0140	64.02	County Local Revenue Fund	0	0	0	0	31	31
0177	64.03	CCPIF SB 678	0	0	0	0	0	0
0184	64.04	Sheriff Inmate Welfare	0	0	0	0	243	243
0241	64.05	Public Safety Realignment 2011	0	0	0	0	1	1
0252	64.06	Emergency Medical Service	0	0	0	0	13	13
0253	64.07	RLF CDBG Housing Rehabilitation	0	0	0	0	0	0
0279	64.08	Criminal Lab Analysis Fee	0	0	0	0	0	0
0284	64.09	CDBG Housing Rehab 04-STB	0	0	0	0	0	0
0289	64.10	EDBG PI Fund	0	0	0	0	4	4
0301	64.11	County Service Area G	0	0	0	0	4	4
0305	64.12	County Service Area F	0	0	0	0	1,372	1,372
0309	64.13	County Service Area C	0	0	0	0	197	197
0311	64.14	County Service Area D	0	0	0	0	239	239
0320	64.15	Sutter County Water Agency	0	0	0	0	14	14
0321	64.16	Lo Canal Operations & Maintenance	0	0	0	0	1	1
0326	64.17	County Water Zone #4	0	0	0	0	0	0
0327	64.18	County Water Zone #5	0	0	0	0	0	0
0329	64.19	County Water Zone #7	0	0	0	0	0	0
0330	64.20	County Water Zone #8	0	0	0	0	0	0
0340	64.21	Co Consolid St Lighting District	0	0	0	0	14	14
0390	64.22	El Cerrito Drain District	0	0	0	0	0	0
0395	64.23	Rio Ramaza Comm. Serv District	0	0	0	0	16	16
1103	64.24	Non-Departmental Expense	6,143	0	136	269	363	6,910
1209	64.25	General Revenues	0	0	0	0	1	1
1801	64.26	Plant Acquisition	0	0	0	0	75	75
1911	64.27	General Insurance & Bonds	0	0	0	0	2	2
1923	64.28	Flood Control	0	0	0	0	26	26
2104	64.29	Grand Jury	0	0	0	0	70	70
2109	64.30	Trial Court Funding	0	0	0	0	9	9
2125-04	64.31	DA-Spousal Abuser Prosecute	0	0	0	0	0	0
2125-08	64.32	DA-Criminal Investigation	0	0	0	0	88	88
2125-09	64.33	DA-Welfare Investigation	0	0	0	0	10	10
2125-72	64.34	Local Community Correction Acc	0	0	0	0	0	0
2202	64.35	Net 5-Sheriff	0	0	0	0	1	1
2303	64.36	Delinquency Prevention Commiss'n	0	0	0	0	2	2
2309	64.37	Bi-County Juvenile Hall	8,093	0	0	0	11	8,103
2703	64.38	Fish & Game Propagation	0	0	0	0	27	27
2711	64.39	Domestic Violence Centers	0	0	0	0	3	3
3000	64.41	Urban Area Resident St Lighting	0	0	0	0	15	15
4102-01	64.42	Mental Health-Admin Support	0	0	0	0	691	691
4102-02	64.43	Mental Health-Homeless Mgt	0	0	0	0	3	3
4102-03	64.44	Mental Health-Crisis Clinic	0	0	0	0	369	369
4102-04	64.45	Mental Health-Community Services	0	0	0	0	0	0
4102-07	64.46	Mental Health-Inpatient	0	0	0	0	800	800
4102-08	64.47	Mental Health-Managed Care	0	0	0	0	228	228
4102-09	64.48	Mental Health-IMD/SNF Facilities	0	0	0	0	33	33
4102-10	64.49	Mental Health-Non IMD	0	0	0	0	4	4
4102-12	64.50	Mental Health-Day Treatment/Adult	0	0	0	0	8	8
4102-13	64.51	Mental Health-Juvenile Hall/Jail	0	0	0	0	3	3
4102-14	64.52	Mental Health-Homeless Mentally Ill	0	0	0	0	5	5
4102-15	64.53	Mental Health-Conditional Release Prgm	0	0	0	0	342	342
4102-16	64.54	Mental Health-Outpatient/Adult	0	0	0	0	706	706
4102-17	64.55	Mental Health-Outpatient/Child	0	0	0	0	621	621
4102-19	64.56	Mental Health-Children's IEP Svcs	0	0	0	0	0	0
4102-20	64.57	Mental Health-Advocacy	0	0	0	0	33	33
4102-22	64.58	Mental Health-Camp Singer	0	0	0	0	21	21
4102-25	64.59	Mental Health-Systems of Care Children	0	0	0	0	1	1
4102-26	64.60	Mental Health-Sutter County BF	0	0	0	0	14	14
4102-28	64.61	Mental Health-Sutter CW MH	0	0	0	0	0	0
4102-29	64.62	Mental Health-Yuba County BF	0	0	0	0	23	23
4102-31	64.63	Mental Health-CSS/Admin Sup	0	0	0	0	0	0
4102-32	64.64	Mental Health-CSOC Adult Prgm	0	0	0	0	27	27
4102-34	64.65	Mental Health-Victor Community	0	0	0	0	23	23
4102-35	64.66	Mental Health-CSS/Direct/Case Svcs	0	0	0	0	263	263
4102-37	64.67	Mental Health-OTP(SACPA)	0	0	0	0	1	1
4102-41	64.68	Mental Health-Alcohol Admin	0	0	0	0	2	2
4102-42	64.69	Mental Health-Prevention	0	0	0	0	83	83
4102-44	64.70	Mental Health-Safe & Drug Free Schls	0	0	0	0	0	0
4102-48	64.71	Mental Health-Sutter Co CW D/A	0	0	0	0	9	9
4102-49	64.72	Mental Health-Yuba County CW D/A	0	0	0	0	9	9
4102-50	64.73	Mental Health-Drug Outpatient	0	0	0	0	416	416
4102-51	64.74	Mental Health-OFC	0	0	0	0	0	0
4102-52	64.75	Mental Health-Drug/Outreach	0	0	0	0	1	1
4102-53	64.76	Mental Health-Drug & Alcohol Juv	0	0	0	0	2	2
Total Other Departments-1			14,235	0	136	269	7,992	22,632

Exhibit 4A.1 Sutter County Summary of Other Costs, Year Ended June 30, 2016

Other Departments-2			Building	Equipment	Utilities	Tax	External	Total
Dept. No.	Department Name	Occupancy	Depreciation	Alloc	Assessment	Audit	Other	Costs
		Costs				Costs	Costs	
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
4102-54	64.77	Mental Health-First Steps	0	0	0	0	183	183
4102-58	64.78	Mental Health-Drug Court SC	0	0	0	0	64	64
4102-59	64.79	Mental Health-Yuba County	0	0	0	0	25	25
4102-65	64.80	Mental Health-UR/QI Programs	0	0	0	0	330	330
4102-68	64.81	Mental Health-Drug Medi-Cal	0	0	0	0	14	14
4102-72	64.82	Mental Health-Local Comm Corr	0	0	0	0	24	24
4102-80	64.83	Mental Health-SB678	0	0	0	0	12	12
4102-81	64.84	Mental Health-Juvenile Probation	0	0	0	0	0	0
4102-82	64.85	Mental Health-Forensic	0	0	0	0	10	10
4103-12	64.86	Health-Children & Family	0	0	0	0	23	23
4103-15	64.87	Health-Vital Statistics	0	0	0	0	18	18
4103-20	64.88	Health-CCS	0	0	0	0	79	79
4103-21	64.89	Health-WIC Farmer's Market	0	0	0	0	0	0
4103-26	64.90	Health-MCH	0	0	0	0	26	26
4103-29	64.91	Health-Foster Care	0	0	0	0	15	15
4103-30	64.92	Health-Nursing Admin	0	0	0	0	35	35
4103-31	64.93	Health-CHDP	0	0	0	0	38	38
4103-33	64.94	Health-CMSP Local Health Conn	0	0	0	0	0	0
4103-35	64.95	Health-Field Nursing	0	0	0	0	14	14
4103-36	64.96	Health-Bioterrorism	0	0	0	0	62	62
4103-37	64.97	Health-Pandemic Flu Preparedness	0	0	0	0	10	10
4103-38	64.98	Health-Acute Communicable Dis	0	0	0	0	37	37
4103-39	64.99	Health-Immunization Grant	0	0	0	0	12	12
4103-40	64.100	Health-WIC Nutrition	0	0	0	0	132	132
4103-43	64.101	Health-Homeland Security Grant	0	0	0	0	9	9
4103-45	64.102	Health-WIC Breast Feeding P	0	0	0	0	15	15
4103-50	64.103	Health-Laboratory	0	0	0	0	115	115
4103-51	64.104	Health-AIDS Surveillance	0	0	0	0	0	0
4103-53	64.105	Health-Tuberculosis	0	0	0	0	14	14
4103-54	64.106	Health-Chlamydia	0	0	0	0	0	0
4103-55	64.107	Health-Lead Poisoning	0	0	0	0	7	7
4103-56	64.108	Health-St Tuberculosis Grant	0	0	0	0	21	21
4103-57	64.109	Health-St. Medi-Cal Outreach	0	0	0	0	24	24
4103-60	64.110	Health-Health Education	0	0	0	0	34	34
4103-62	64.111	Health-Non-Hlth Dept Immunization	0	0	0	0	3	3
4103-65	64.112	Health-Community Chronic Disease	0	0	0	0	1	1
4103-66	64.113	Health-Supp Nutritional Asst Prog Ed	0	0	0	0	111	111
4103-67	64.114	Health-Supp Nutr Asst Prgm ED-CWD	0	0	0	0	42	42
4103-68	64.115	Health-Ebola Supplemental	0	0	0	0	5	5
4103-78	64.116	Health-Injury Prevention	0	0	0	0	14	14
4103-81	64.117	Health-Public Health Clinic	0	0	0	0	62	62
4103-82	64.118	Health-Contract Services	0	0	0	0	0	0
4103-99	64.119	Health-Tobacco Control	0	0	0	0	75	75
4104-01	64.120	MHSA-Children's Sed Full Svc Part	0	0	0	0	374	374
4104-02	64.121	MHSA-Urgent Services	0	0	0	0	264	264
4104-03	64.122	MHSA-Transition Age Youth FSP	0	0	0	0	566	566
4104-04	64.123	MHSA-Adult and Older Adult FSP	0	0	0	0	332	332
4104-05	64.124	MHSA-Older Adult Mobile Outreach	0	0	0	0	281	281
4104-06	64.125	MHSA-Ethnic Outreach Services	0	0	0	0	503	503
4104-07	64.126	MHSA-Housing Program	0	0	0	0	0	0
4104-08	64.127	MHSA-Wellness & Recover Adult	0	0	0	0	476	476
4104-09	64.128	MHSA-Adult Urgent Services	0	0	0	0	40	40
4104-10	64.129	MHSA-Therapeutic Services	0	0	0	0	343	343
4104-12	64.130	MHSA-Community Prev Team	0	0	0	0	576	576
4104-14	64.131	MHSA-MHSA IT Proj	0	0	0	0	44	44
4104-15	64.132	MHSA-Work Educ & Training	0	0	0	0	44	44
4104-16	64.133	MHSA-Innovation	0	0	0	0	1	1
4104-17	64.134	MHSA-Administrative	0	0	0	0	1	1
4120-93	64.135	Human Services-Security & Compliance	0	0	0	0	14	14
4134-00	64.136	Jail Medical	0	0	0	0	558	558
4134-72	64.137	Jail Medical-LCC	0	0	0	0	107	107
4400	64.138	Sutter Co Waterworks District #1	0	0	0	0	108	108
4934	64.139	Public Admin Escheatment	0	0	0	0	0	0
5101-05	64.140	Welfare-Social Workers Empry	0	0	0	0	9	9
5101-10	64.141	Welfare-Admin Support	0	0	0	0	23	23
5101-15	64.142	Welfare-Non-Welfare Admin Svcs	0	0	0	0	1	1
5101-20	64.143	Welfare-Social Services	0	0	0	0	69	69
5101-30	64.144	Welfare-Eligibility & Nonservices	0	0	0	0	3	3
5101-35	64.145	Welfare-Welfare Fraud	0	0	0	0	0	0
5101-40	64.146	Welfare-Clerical Support	0	0	0	0	3	3
5206	64.147	TANF-Foster Care	0	0	0	0	54	54
5211	64.148	Delinquent Tax Sales Trust Fund	0	0	0	0	4	4
5301	64.149	General Relief	0	0	0	0	3	3
5601	64.150	Veterans Service Officer	0	0	0	0	1	1
6201-35	64.151	Library-Literacy Prg	940	0	1,004	144	26	2,113
7202	64.152	Subsidy Requests Organizations	0	0	0	0	1	1
7204	64.153	Ettl Hall	3,279	0	0	0	27	3,307
Total Other Departments-2			4,219	0	1,004	144	6,573	11,939

Exhibit 4A.2 Sutter County Summary of Other Costs, Year Ended June 30, 2016

Non County Agencies			Building	Equipment	Utilities	Tax	External	Total
Fund No.	Department Name	Occupancy	Costs	Depreciation	Alloc	Assessment	Audit	Other
			(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
5100	65.01	Children/Family Comm.	0	0	0	0	0	0
5116	65.02	DNA ID Prop 69 State	0	0	0	0	0	0
5121	65.03	Redevelopment Prop Tax Tr	0	0	0	0	0	0
5125	65.04	ERAF 04/05	0	0	0	0	0	0
5128	65.05	Live Oak Redevelopment Agency	0	0	0	0	0	0
5193	65.06	Highland EST Improv Redemption	0	0	0	0	0	0
5203	65.07	Agency Collections Payable	0	0	0	0	0	0
5212	65.08	Local Transportation Tax	0	0	0	0	0	0
5215	65.09	Tax Collector's Trust	0	0	0	0	0	0
5218	65.10	Taxes	0	0	0	0	0	0
5219	65.11	In Lieu Tax Trust	0	0	0	0	0	0
5240	65.12	City of Live Oak	0	0	0	0	0	0
5241	65.13	City of Yuba City	0	0	0	0	0	0
5262	65.14	Sutter-Butte Flood Control	0	0	0	0	0	0
5263	65.15	Sac Area Flood Control	0	0	0	0	0	0
5265	65.16	FRAQMD	0	0	0	0	0	0
5267	65.17	Statewide Comm Infrastructure	0	0	0	0	0	0
5277	65.18	Narco	0	0	0	0	0	0
5280	65.19	Regional Waste Management	0	0	0	0	0	0
6401	65.20	Fairview Cemetery	0	0	0	0	0	0
6402	65.21	Live Oak Cemetery	0	0	0	0	0	0
6403	65.22	Meridian Cemetery Trust	0	0	0	0	0	0
6404	65.23	Nicolaus Cemetery	0	0	0	0	0	0
6405	65.24	Pleasant Grove Cemetery	0	0	0	0	0	0
6406	65.25	Sutter Cemetery	0	0	0	0	0	0
6415	65.26	Gilsizer County Drainage	0	0	0	0	0	0
6416	65.27	Live Oak Cemetery Spec Assess	0	0	0	0	0	0
6419	65.28	Meridian Fire District	0	0	0	0	0	0
6420	65.29	Sutter Basin Fire	0	0	0	0	0	0
6424	65.30	Levee Dist #1-Feather River	0	0	0	0	0	0
6426	65.31	Levee District #1	0	0	0	0	0	0
6427	65.32	Levee District #9	0	0	0	0	0	0
6428	65.33	Maintenance Area #3	0	0	0	0	0	0
6429	65.34	Maintenance Area #7 Zone 2	0	0	0	0	0	0
6430	65.35	Maintenance Area #7 Zone 3	0	0	0	0	0	0
6431	65.36	Maintenance Area #7 Zone 4	0	0	0	0	0	0
6434	65.37	Bear River Levee Maintenance	0	0	0	0	0	0
6435	65.38	Colusa Mosquito Abatement	0	0	0	0	0	0
6436	65.39	S-Y Mosquito & Vector Control	0	0	0	0	0	0
6437	65.40	Maintenance Area #16 Zone 1	0	0	0	0	0	0
6438	65.41	Maintenance Area #16 Zone 2	0	0	0	0	0	0
6439	65.42	Maintenance Area #16 Zone 3	0	0	0	0	0	0
6440	65.43	Maintenance Area #16 Zone 4	0	0	0	0	0	0
6449	65.44	Reclamation District #1000	0	0	0	0	0	0
6451	65.45	Reclamation District #70	0	0	0	0	0	0
6452	65.46	Reclamation District #777	0	0	0	0	0	0
6453	65.47	Reclamation District #817	0	0	0	0	0	0
6455	65.48	Reclamation District #1001	0	0	0	0	0	0
6458	65.49	Reclamation District #2054	0	0	0	0	0	0
6459	65.50	Reclamation District #2056	0	0	0	0	0	0
6460	65.51	Reclamation District #2103	0	0	0	0	0	0
6461	65.52	Reclamation District #1500	0	0	0	0	0	0
6462	65.53	Reclamation District #1660	0	0	0	0	0	0
6470	65.54	Sutter County Resource Conservtn	0	0	0	0	0	0
6471	65.55	LAFCO	0	0	0	0	0	0
6480	65.56	Butte Water District	0	0	0	0	0	0
6481	65.57	Feather Water District	0	0	0	0	0	0
6484	65.58	SCSD-90 Series A-Imprv Redemptn	0	0	0	0	0	0
6489	65.59	CA First Sutter	0	0	0	0	0	0
7561	65.60	Yuba City Unified CFD #1	0	0	0	0	0	0
7562	65.61	Woodland Unified	0	0	0	0	0	0
7565	65.62	Sutter Co Schools	0	0	0	0	0	0
7577	65.63	Yuba Community College	0	0	0	0	0	0
7601	65.64	E Nicolaus High 2000 Debt	0	0	0	0	0	0
7602	65.65	Woodland Unified Debt Ser	0	0	0	0	0	0
7607	65.66	Sutter High 2008 Bond Deb	0	0	0	0	0	0
7651	65.67	YC#99-1 Series C Bonds Db	0	0	0	0	0	0
7652	65.68	YC 2004-1 Meas K Bonds Deb	0	0	0	0	0	0
7654	65.69	Franklin Elem 2006 DBT Ser	0	0	0	0	0	0
7655	65.70	Yuba Comm. College Distr DS-A	0	0	0	0	0	0
7656	65.71	Yuba Comm. College Distr DS-B	0	0	0	0	0	0
7657	65.72	Yuba Comm College Distrb	0	0	0	0	0	0
7661	65.73	LO#04-1 Series A Bonds Db	0	0	0	0	0	0
7663	65.74	East Nicolaus H 2014 Debt Svc	0	0	0	0	0	0
NVBH	65.75	North Valley Beh Health	0	0	0	0	0	0
		Total Non County Agencies	0	0	0	0	0	0

Exhibit 4B. Sutter County Building Occupancy Cost, Year Ended June 30, 2016

All Departments			County
Dept. No.	Department Name		Cost
			(\$)
1102	1.	County Administrator	8,992
1201	2.	Auditor-Controller	8,062
1202	3.	Treasurer-Tax Collector	7,809
1205	4.	General Services Department	191
1205-66	5.	Central Services	0
1301	6.	County Counsel	8,280
1401	7.	Human Resources	5,589
1700	8.	Building Maintenance	872
1101	9.	Board of Supervisors	7,898
1105	10.	Clerk of the Board	1,495
1203	11.	Assessor	29,202
1204	12.	Revenue Collection	666
1502	13.	Elections	5,003
1600	14.	Sheriff-Communications	3,823
1702	15.	Water/Wastewater Facilities	0
1920	16.	Engineering Services	8,469
1922	17.	Water Resources	2,953
2103	18.	Sheriff's Court Bailiffs	0
2106	19.	Public Defender	0
2112	20.	Consolidated Courts	0
2125	21.	District Attorney	13,723
2125-01	22.	DA-Criminal Division	0
2125-03	23.	DA-Victim/Witness Assistance	66,511
2125-05	24.	DA-Statutory Rape Vert Prosecute	0
2201	25.	Sheriff-Coroner	16,712
2205	26.	Sheriff-Boat Patrol	598
2208	27.	Sheriff-Live Oak Contract	0
2301	28.	Sheriff-County Jail	153,257
2302	29.	Anti-Drug Abuse Enforcement	0
2304	30.	Probation	12,790
2401	31.	Emergency Services	6,475
2402	32.	Fire Services Administration	377
2601	33.	Agricultural Commissioner	6,582
2706	34.	Recorder	221
2709	35.	Pub. Guardian/Conservator	248
2710	36.	County Clerk	74
2721	37.	Development Services	4,923
2724-24	38.	Planning & Building	4,194
2724-31	39.	Community Services Building Inspection	1,951
2724-32	40.	Code Enforcement Svcs	0
2725	41.	Environmental Health	3,154
2726	42.	Animal Control	172
2727	43.	CUPA	0
3100	44.	Road	3,879
3200	45.	County Airport	0
3300	46.	Transportation Development	0
4102-00	47.	Mental Health	27,788
4103-10	48.	Health	56,023
4104-00	49.	Mental Health Service Act	0
4120-00	50.	Human Services Admin	870
4580	51.	Fleet Management ISF	0
4581	52.	Information Technology ISF	10,641
4590	53.	Liability Insurance ISF	0
4591	54.	Workers' Comp. Ins. ISF	0
4595	55.	Employee Wellness Services	0
5000	56.	Trial Court Agency	0
5101-00	57.	Welfare	2,929
5200	58.	IHSS Public Authority	0
6201	59.	County Library	18,928
6301	60.	Bi-County Farm Advisor	3,139
7101	61.	Parks and Recreation	7,124
7201	62.	Community Memorial Museum	2,429
7203	63.	Vets Memorial Community Bldg	19,196
	64.A	Other Departments-1	14,235
	64.B	Other Departments-2	4,219
	65.	Non County Agencies	0
		Total All Departments	562,667
		Less: Service Dept., No. 1--8	39,795
		Total Less Service Departments	522,872

Exhibit 4B.1 Sutter County Building Occupancy Cost, Year Ended June 30, 2016

Other Departments-1			County
Dept. No.		Department Name	Cost
			(\$)
0112	64.01	Child Supp Serv Reimb/Adjustment	0
0140	64.02	County Local Revenue Fund	0
0177	64.03	CCPIF SB 678	0
0184	64.04	Sheriff Inmate Welfare	0
0241	64.05	Public Safety Realignment 2011	0
0252	64.06	Emergency Medical Service	0
0253	64.07	RLF CDBG Housing Rehabilitation	0
0279	64.08	Criminal Lab Analysis Fee	0
0284	64.09	CDBG Housing Rehab 04-STB	0
0289	64.10	EDBG PI Fund	0
0301	64.11	County Service Area G	0
0305	64.12	County Service Area F	0
0309	64.13	County Service Area C	0
0311	64.14	County Service Area D	0
0320	64.15	Sutter County Water Agency	0
0321	64.16	Lo Canal Operations & Maintenance	0
0326	64.17	County Water Zone #4	0
0327	64.18	County Water Zone #5	0
0329	64.19	County Water Zone #7	0
0330	64.20	County Water Zone #8	0
0340	64.21	Co Consolid St Lighting District	0
0390	64.22	El Cerrito Drain District	0
0395	64.23	Rio Ramaza Comm. Serv District	0
1103	64.24	Non-Departmental Expense	6,143
1209	64.25	General Revenues	0
1801	64.26	Plant Acquisition	0
1911	64.27	General Insurance & Bonds	0
1923	64.28	Flood Control	0
2104	64.29	Grand Jury	0
2109	64.30	Trial Court Funding	0
2125-04	64.31	DA-Spousal Abuser Prosecute	0
2125-08	64.32	DA-Criminal Investigation	0
2125-09	64.33	DA-Welfare Investigation	0
2125-72	64.34	Local Community Correction Acc	0
2202	64.35	Net 5-Sheriff	0
2303	64.36	Delinquency Prevention Commiss'n	0
2309	64.37	Bi-County Juvenile Hall	8,093
2703	64.38	Fish & Game Propagation	0
2711	64.39	Domestic Violence Centers	0
3000	64.41	Urban Area Resident St Lighting	0
4102-01	64.42	Mental Health-Admin Support	0
4102-02	64.43	Mental Health-Homeless Mgt	0
4102-03	64.44	Mental Health-Crisis Clinic	0
4102-04	64.45	Mental Health-Community Services	0
4102-07	64.46	Mental Health-Inpatient	0
4102-08	64.47	Mental Health-Managed Care	0
4102-09	64.48	Mental Health-IMD/SNF Facilities	0
4102-10	64.49	Mental Health-Non IMD	0
4102-12	64.50	Mental Health-Day Treatment/Adult	0
4102-13	64.51	Mental Health-Juvenile Hall/Jail	0
4102-14	64.52	Mental Health-Homeless Mentally Ill	0
4102-15	64.53	Mental Health-Conditional Release Prgm	0
4102-16	64.54	Mental Health-Outpatient/Adult	0
4102-17	64.55	Mental Health-Outpatient/Child	0
4102-19	64.56	Mental Health-Children's IEP Svcs	0
4102-20	64.57	Mental Health-Advocacy	0
4102-22	64.58	Mental Health-Camp Singer	0
4102-25	64.59	Mental Health-Systems of Care Children	0
4102-26	64.60	Mental Health-Sutter County BF	0
4102-28	64.61	Mental Health-Sutter CW MH	0
4102-29	64.62	Mental Health-Yuba County BF	0
4102-31	64.63	Mental Health-CSS/Admin Sup	0
4102-32	64.64	Mental Health-CSOC Adult Prgm	0
4102-34	64.65	Mental Health-Victor Community	0
4102-35	64.66	Mental Health-CSS/Direct/Case Svcs	0
4102-37	64.67	Mental Health-OTP(SACPA)	0
4102-41	64.68	Mental Health-Alcohol Admin	0
4102-42	64.69	Mental Health-Prevention	0
4102-44	64.70	Mental Health-Safe & Drug Free Schls	0
4102-48	64.71	Mental Health-Sutter Co CW D/A	0
4102-49	64.72	Mental Health-Yuba County CW D/A	0
4102-50	64.73	Mental Health-Drug Outpatient	0
4102-51	64.74	Mental Health-OFC	0
4102-52	64.75	Mental Health-Drug/Outreach	0
4102-53	64.76	Mental Health-Drug & Alcohol Juv	0
Total Other Departments-1			14,235

Exhibit 4B.1 Sutter County Building Occupancy Cost, Year Ended June 30, 2016

Other Departments-2			County
Dept. No.		Department Name	Cost
			(\$)
4102-54	64.77	Mental Health-First Steps	0
4102-58	64.78	Mental Health-Drug Court SC	0
4102-59	64.79	Mental Health-Yuba County	0
4102-65	64.80	Mental Health-UR/QI Programs	0
4102-68	64.81	Mental Health-Drug Medi-Cal	0
4102-72	64.82	Mental Health-Local Comm Corr	0
4102-80	64.83	Mental Health-SB678	0
4102-81	64.84	Mental Health-Juvenile Probation	0
4102-82	64.85	Mental Health-Forensic	0
4103-12	64.86	Health-Children & Family	0
4103-15	64.87	Health-Vital Statistics	0
4103-20	64.88	Health-CCS	0
4103-21	64.89	Health-WIC Farmer's Market	0
4103-26	64.90	Health-MCH	0
4103-29	64.91	Health-Foster Care	0
4103-30	64.92	Health-Nursing Admin	0
4103-31	64.93	Health-CHDP	0
4103-33	64.94	Health-CMSP Local Health Conn	0
4103-35	64.95	Health-Field Nursing	0
4103-36	64.96	Health-Bioterrorism	0
4103-37	64.97	Health-Pandemic Flu Preparedness	0
4103-38	64.98	Health-Acute Communicable Dis	0
4103-39	64.99	Health-Immunization Grant	0
4103-40	64.100	Health-WIC Nutrition	0
4103-43	64.101	Health-Homeland Security Grant	0
4103-45	64.102	Health-WIC Breast Feeding P	0
4103-50	64.103	Health-Laboratory	0
4103-51	64.104	Health-AIDS Surveillance	0
4103-53	64.105	Health-Tuberculosis	0
4103-54	64.106	Health-Chlamydia	0
4103-55	64.107	Health-Lead Poisoning	0
4103-56	64.108	Health-St Tuberculosis Grant	0
4103-57	64.109	Health-St. Medi-Cal Outreach	0
4103-60	64.110	Health-Health Education	0
4103-62	64.111	Health-Non-Hlth Dept Immunization	0
4103-65	64.112	Health-Community Chronic Disease	0
4103-66	64.113	Health-Supp Nutritional Asst Prog Ed	0
4103-67	64.114	Health-Supp Nutr Asst Prgm ED-CWD	0
4103-68	64.115	Health-Ebola Supplemental	0
4103-78	64.116	Health-Injury Prevention	0
4103-81	64.117	Health-Public Health Clinic	0
4103-82	64.118	Health-Contract Services	0
4103-99	64.119	Health-Tobacco Control	0
4104-01	64.120	MHSA-Children's Sed Full Svc Part	0
4104-02	64.121	MHSA-Urgent Services	0
4104-03	64.122	MHSA-Transition Age Youth FSP	0
4104-04	64.123	MHSA-Adult and Older Adult FSP	0
4104-05	64.124	MHSA-Older Adult Mobile Outreach	0
4104-06	64.125	MHSA-Ethnic Outreach Services	0
4104-07	64.126	MHSA-Housing Program	0
4104-08	64.127	MHSA-Wellness & Recover Adult	0
4104-09	64.128	MHSA-Adult Urgent Services	0
4104-10	64.129	MHSA-Therapeutic Services	0
4104-12	64.130	MHSA-Community Prev Team	0
4104-14	64.131	MHSA-MHSA IT Proj	0
4104-15	64.132	MHSA-Work Educ & Training	0
4104-16	64.133	MHSA-Innovation	0
4104-17	64.134	MHSA-Administrative	0
4120-93	64.135	Human Services-Security & Compliance	0
4134-00	64.136	Jail Medical	0
4134-72	64.137	Jail Medical-LCC	0
4400	64.138	Sutter Co Waterworks District #1	0
4934	64.139	Public Admin Escheatment	0
5101-05	64.140	Welfare-Social Workers Empy	0
5101-10	64.141	Welfare-Admin Support	0
5101-15	64.142	Welfare-Non-Welfare Admin Svcs	0
5101-20	64.143	Welfare-Social Services	0
5101-30	64.144	Welfare-Eligibility & Nonservices	0
5101-35	64.145	Welfare-Welfare Fraud	0
5101-40	64.146	Welfare-Clerical Support	0
5206	64.147	TANF-Foster Care	0
5211	64.148	Delinquent Tax Sales Trust Fund	0
5301	64.149	General Relief	0
5601	64.150	Veterans Service Officer	0
6201-35	64.151	Library-Literacy Prg	940
7202	64.152	Subsidy Requests Organizations	0
7204	64.153	Etl Hall	3,279
Total Other Departments-2			4,219

Exhibit 4C. Sutter County Building Cost Basis and % Occupancy by Department, Year Ended June 30, 2016

Dept. No	Department Name	Square Feet Occupied	Percent Occupancy (%)	Cost of Building (\$)	Rental Cost (\$)	Share of Cost (\$)
1160 Civic Center Blvd						
1101	Board of Supervisors	1,806	12	7,104	-	7,104
1102	County Administrator	2,286	15	8,992	-	8,992
1105	Clerk of the Board	380	2	1,495	-	1,495
1203	Assessor	7,424	48	29,202	-	29,202
1301	County Counsel	2,105	14	8,280	-	8,280
1401	Human Resources	1,421	9	5,589	-	5,589
BUILDING TOTAL		15,422	100	60,662	-	60,662
1130 Civic Center Blvd						
1920	Engineering Services	3,685	25	8,469	-	8,469
1922	Water Resources	1,285	9	2,953	-	2,953
2201	Sheriff-Coroner/Detective Division	1,310	9	3,011	-	3,011
2401	Fire/Emrgncy Svcs/Haz Mat	152	1	349	-	349
2402	Fire Services Administration	164	1	377	-	377
2721	Development Services Admin	2,142	15	4,923	-	4,923
2722	Building Inspection	849	6	1,951	-	1,951
2724	Planning & Building	1,825	12	4,194	-	4,194
2725	Environmental Health	1,373	9	3,154	-	3,154
3100	Road	1,688	12	3,879	-	3,879
1700-70	Rented Space-Gallagher	70	0	161	-	161
1103	Non-Departmental Expense-Vacant	77	1	177	-	177
BUILDING TOTAL		14,620	100	33,599	-	33,599
Courthouse East-463 Second St.						
1201	Auditor-Controller	2,420	17	416	7,646	8,062
1202	Treasurer-Tax Collector	2,344	17	403	7,406	7,809
1204	Revenue Collection	200	1	34	632	666
4581	Information Technology	3,194	23	549	10,092	10,641
5000	Trial Court Agency	-	-	-	-	-
5000	Trial Court Agency	-	-	-	-	-
2125	District Attorney	4,119	29	708	13,014	13,723
1103	Non-Departmental Expense-Vacant	1,757	13	302	5,551	5,853
BUILDING TOTAL		14,034	100	2,414	44,341	46,755
433 Second St.						
2706	Recorder	3,605	75	221	-	221
2710	County Clerk	1,202	25	74	-	74
BUILDING TOTAL		4,806	100	294	-	294
446 Second St.-Courthouse West						
5000	Trial Court Agency	17,077	91	-	-	-
2125	District Attorney	18,856	100	-	36,581	36,581
BUILDING TOTAL		35,933	191	-	36,581	36,581
446 Second St-Courthouse West-Annex						
5000	Trial Court Agency	3,277	69	-	-	-
2125	District Attorney	1,472	31	-	29,930	29,930
BUILDING TOTAL		4,749	100	-	29,930	29,930

Exhibit 4C. Sutter County Building Cost Basis and % Occupancy by Department, Continued

Dept. No.	Department Name	Square Feet Occupied	Percent Occupancy (%)	Cost of Building (\$)	Rental Cost (\$)	Share of Cost (\$)
1077 Civic Ctr Blvd -Law Enforcement Center						
1600	Sheriff-Communications	2,242	4	3,823	-	3,823
2201	Sheriff-Coroner	8,036	15	13,701	-	13,701
2205	Sheriff-Boat Patrol	351	1	598	-	598
2301	Sheriff-County Jail	42,821	80	73,008	-	73,008
BUILDING TOTAL		53,450	100	91,130	-	91,130
142 Garden Hwy						
2601	Agricultural Commissioner	8,125	68	6,582	-	6,582
6301	Bi-County Farm Advisor	3,875	32	3,139	-	3,139
BUILDING TOTAL		12,000	100	9,722	-	9,722
146 Garden Highway						
1205	General Services Admin	1,232	21	191	-	191
1700	Building Maintenance	4,591	79	711	-	711
BUILDING TOTAL		5,823	100	902	-	902
1965 Live Oak Blvd						
4102	Mental Health	33,379	95	27,550	-	27,550
5101	Welfare - CPS	1,421	4	1,173	-	1,173
2709	Pub. Guardian/Conservator	300	1	248	-	248
BUILDING TOTAL		35,100	100	28,971	-	28,971
1445 Veterans Memorial Cir						
4103	Health	18,120	76	42,629	-	42,629
4120	Human Services Admin	370	2	870	-	870
4103	Peachtree Clinic	5,268	22	12,394	-	12,394
BUILDING TOTAL		23,758	100	55,893	-	55,893
1435 Veterans Memorial Circle Dr						
1502	Elections	5,000	83	5,003	-	5,003
4103	Health	1,000	17	1,001	-	1,001
BUILDING TOTAL		6,000	100	6,004	-	6,004
750 Forbes Ave						
6201	Library	21,145	98	18,931	-	18,931
6201-35	Library-Literacy Prg	1,085	2	329	-	329
BUILDING TOTAL		22,230	100	19,261	-	19,261

Exhibit 4C. Sutter County Building Cost Basis and % Occupancy by Department, Continued

Dept. No.	Department Name		Percent Occupancy (%)	Cost of Building (\$)	Share of Cost (\$)
1101	Board of Supervisors	466 Second St. - Old Hall of Records	100	794	794
2301	Sheriff-County Jail	44 Second St. - Sheriff Training Center	100	5,241	5,241
2301	Sheriff-County Jail	Maximum Security Jail	100	47,674	47,674
2301	Sheriff-County Jail	Minimum Security Jail	100	27,300	27,300
2301	Sheriff-County Jail	Min Security Showers Refurb	100	35	35
2304	Probation	595 Boyd Street	100	12,790	12,790
2401	Fire/Emergency Svcs/Haz Mat	2340 California St. - Emergency Operations Ctr	100	6,126	6,126
2726	Commnty Svcs/Animal Cntrl	102 Second St. - Animal Shelter	100	172	172
3200	Airport	Airport	100	-	-
4102	Mental Health	White House	100	238	238
5101	Welfare Administration	190 Garden Hwy	100	1,756	1,756
6201	County Library	10321 Live Oak Blvd -Live Oak Library	100	-	-
6201	County Library	2147 California St. -Sutter Library	100	607	607
7101	Parks and Recreation	Live Oak Park	100	1,378	1,378
7101	Parks and Recreation	Boat Launch/Restrooms	100	5,745	5,745
7201	Community Mem Museum	1333 Butte House Rd. -Museum	100	2,429	2,429
7203	Vets Mem Community Bldg	1425 Veterans Memorial Cir. -Veterans' Hall	100	19,196	19,196
7204	Ettl Hall	1333 Butte House Rd. -Museum	100	3,279	3,279
1103	Non-Departmental	Casa de Esperanza	100	112	112
2309	Bi-County Juvenile Hall	Bi-County Juvenile Hall	100	8,093	8,093
				451,815	562,667

**Supplemental Information, Rental Costs by Department
(Not part of Building Use Allowance, statistical data only)**

Dept. No.	Department Name	Annual Rent (\$)
2304-72	Probation - 430 Center Street	68,160
4102-00	Mental Health - Administration Modular - 1965 Live Oak Blvd	46,251
4102-01	Mental Health - Administration Modular - 1965 Live Oak Blvd	-
4102-42	Mental Health - 545 Garden Hwy	9,535
4102-54	Mental Health - First Steps - 1251 East Onstott	37,111
4104-01	Mental Health Service Act- 539/545 Garden Hwy	14,226
4104-03	Mental Health Service Act - 539/545 Garden Hwy	4,801
4104-03	Mental Health Service Act - 809 Plumas St	25,494
4104-04	Mental Health Service Act - 545 Garden Hwy	9,513
4104-06	Mental Health Service Act-4853 Olivehurst Ave.	-
4104-10	Mental Health Service Act - 809 Plumas St	25,494
4104-12	Mental Health Service Act - 545 Garden Hwy	14,248
5101	Welfare - 539/543/545 Garden Hwy	247,431
5101	Welfare - Modular 1965 Live Oak Blvd	61,309
5200	IHHS Public Authority-539 Garden Hwy	13,796
0112	Child Support Services - Holly Oak Square	82,603
0305	County Service Area F	1,200
0311	County Service D-Pleasant Grove	24,000
5100	Childrens and Families First Comm	21,718
Total		706,890

Exhibit 4D. Sutter County Equipment Depreciation, Year Ended June 30, 2016

All Departments			Allowable	Depreciation
Dept. No.	Department Name	Equipment	Costs	
		(\$)	(\$)	
1102	1. County Administrator	0	0	
1201	2. Auditor-Controller	678,562	56,547	
1202	3. Treasurer-Tax Collector	6,145	410	
1205	4. General Services Department	44,647	2,976	
1205-66	5. Central Services	0	0	
1301	6. County Counsel	0	0	
1401	7. Human Resources	6,011	401	
1700	8. Building Maintenance	441,820	37,162	
1101	9. Board of Supervisors	7,324	87	
1105	10. Clerk of the Board	5,207	347	
1203	11. Assessor	87,647	10,300	
1204	12. Revenue Collection	38,092	534	
1502	13. Elections	666,266	44,418	
1600	14. Sheriff-Communications	540,199	35,359	
1702	15. Water/Wastewater Facilities	15,066	1,004	
1920	16. Engineering Services	25,858	1,724	
1922	17. Water Resources	119,385	7,959	
2103	18. Sheriff's Court Bailiffs	0	0	
2106	19. Public Defender	0	0	
2112	20. Consolidated Courts	0	0	
2125	21. District Attorney	50,093	3,340	
2125-01	22. DA-Criminal Division	132,491	8,833	
2125-03	23. DA-Victim/Witness Assistance	0	0	
2125-05	24. DA-Statutory Rape Vert Prosecute	0	0	
2201	25. Sheriff-Coroner	1,884,245	166,698	
2205	26. Sheriff-Boat Patrol	0	0	
2208	27. Sheriff-Live Oak Contract	0	0	
2301	28. Sheriff-County Jail	502,643	44,649	
2302	29. Anti-Drug Abuse Enforcement	0	0	
2304	30. Probation	315,014	24,142	
2401	31. Emergency Services	30,478	2,032	
2402	32. Fire Services Administration	0	0	
2601	33. Agricultural Commissioner	527,499	19,536	
2706	34. Recorder	314,284	19,403	
2709	35. Pub. Guardian/Conservator	18,098	1,207	
2710	36. County Clerk	6,871	0	
2721	37. Development Services	65,280	4,702	
2724-24	38. Planning & Building	112,539	6,961	
2724-31	39. Community Services Building Inspection	0	0	
2724-32	40. Code Enforcement Svcs	0	0	
2725	41. Environmental Health	43,341	1,832	
2726	42. Animal Control	0	0	
2727	43. CUPA	26,498	1,767	
3100	44. Road	0	0	
3200	45. County Airport	0	0	
3300	46. Transportation Development	0	0	
4102-00	47. Mental Health	0	0	
4103-10	48. Health	141,969	6,110	
4104-00	49. Mental Health Service Act	0	0	
4120-00	50. Human Services Admin	10,445	696	
4580	51. Fleet Management ISF	0	0	
4581	52. Information Technology ISF	0	0	
4590	53. Liability Insurance ISF	0	0	
4591	54. Workers' Comp. Ins. ISF	0	0	
4595	55. Employee Wellness Services	0	0	
5000	56. Trial Court Agency	0	0	
5101-00	57. Welfare	90,773	9,076	
5200	58. IHSS Public Authority	0	0	
6201	59. County Library	51,939	3,036	
6301	60. Bi-County Farm Advisor	46,028	3,069	
7101	61. Parks and Recreation	8,090	539	
7201	62. Community Memorial Museum	0	0	
7203	63. Vets Memorial Community Bldg	0	0	
	64. Other Departments	0	0	
	65. Non County Agencies	0	0	
	Total All Departments	7,060,847	526,855	
	Less: Service Dept., No. 1--8	1,177,185	97,496	
	Total Less Service Departments	5,883,662	429,359	

Equipment depreciation is an allowable charge for plan purposes. Only allowable costs for equipment is included in equipment use allowance. The total inventory of County purchased equipment (excluding assets purchased with non general fund monies) as of June 30, 2016 was \$7,060,847. The charge is allocated to all funds and departments based on the respective inventory levels. Federal and State reimbursed equipment purchases (Social Services, Child Support Services, Mental Health, Health, Sheriff, Emergency Services, Probation, County Service Area F, and Elections) are excluded.

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Exhibit 4E. Sutter County Utility Allocation, Year Ended June 30, 2016

All Departments			Utility
Dept. No.	Department Name		Allocation (\$)
1102	1.	County Administrator	3,521
1201	2.	Auditor-Controller	0
1202	3.	Treasurer-Tax Collector	0
1205	4.	General Services Department	13,426
1205-66	5.	Central Services	0
1301	6.	County Counsel	3,243
1401	7.	Human Resources	2,189
1700	8.	Building Maintenance	141
1101	9.	Board of Supervisors	2,782
1105	10.	Clerk of the Board	585
1203	11.	Assessor	11,436
1204	12.	Revenue Collection	0
1502	13.	Elections	1,573
1600	14.	Sheriff-Communications	0
1702	15.	Water/Wastewater Facilities	0
1920	16.	Engineering Services	7,041
1922	17.	Water Resources	2,456
2103	18.	Sheriff's Court Bailiffs	0
2106	19.	Public Defender	0
2112	20.	Consolidated Courts	0
2125	21.	District Attorney	0
2125-01	22.	DA-Criminal Division	0
2125-03	23.	DA-Victim/Witness Assistance	6,256
2125-05	24.	DA-Statutory Rape Vert Prosecute	0
2201	25.	Sheriff-Coroner	2,297
2205	26.	Sheriff-Boat Patrol	0
2208	27.	Sheriff-Live Oak Contract	0
2301	28.	Sheriff-County Jail	8,730
2302	29.	Anti-Drug Abuse Enforcement	0
2304	30.	Probation	5,727
2401	31.	Emergency Services	507
2402	32.	Fire Services Administration	288
2601	33.	Agricultural Commissioner	8,953
2706	34.	Recorder	5,047
2709	35.	Pub. Guardian/Conservator	0
2710	36.	County Clerk	1,682
2721	37.	Development Services	4,093
2724-24	38.	Planning & Building	3,487
2724-31	39.	Community Services Building Inspection	1,622
2724-32	40.	Code Enforcement Srvs	0
2725	41.	Environmental Health	2,623
2726	42.	Animal Control	0
2727	43.	CUPA	0
3100	44.	Road	3,226
3200	45.	County Airport	0
3300	46.	Transportation Development	0
4102-00	47.	Mental Health	0
4103-10	48.	Health	0
4104-00	49.	Mental Health Service Act	0
4120-00	50.	Human Services Admin	0
4580	51.	Fleet Management ISF	0
4581	52.	Information Technology ISF	14,791
4590	53.	Liability Insurance ISF	0
4591	54.	Workers' Comp. Ins. ISF	0
4595	55.	Employee Wellness Services	0
5000	56.	Trial Court Agency	0
5101-00	57.	Welfare	0
5200	58.	IHSS Public Authority	0
6201	59.	County Library	23,346
6301	60.	Bi-County Farm Advisor	92
7101	61.	Parks and Recreation	0
7201	62.	Community Memorial Museum	22,048
7203	63.	Vets Memorial Community Bldg	1,732
	64.A	Other Departments-1	136
	64.B	Other Departments-2	1,004
	65.	Non County Agencies	0
		Total All Departments	166,080
		Less: Service Dept., No. 1--8	22,519
		Total Less Service Departments	143,561

The Utility Allocation is a method of providing compensation for the use of electricity, water, and rental toilets. The allocation is based on building usage and building occupation by square footage.

Exhibit 4E.1 Sutter County Utility Allocation, Year Ended June 30,2016

Other Departments-1			Utility
Dept. No.	Department Name		Allocation
			(\$)
0112	64.01	Child Supp Serv Reimb/Adjustment	0
0140	64.02	County Local Revenue Fund	0
0177	64.03	CCPIF SB 678	0
0184	64.04	Sheriff Inmate Welfare	0
0241	64.05	Public Safety Realignment 2011	0
0252	64.06	Emergency Medical Service	0
0253	64.07	RLF CDBG Housing Rehabilitation	0
0279	64.08	Criminal Lab Analysis Fee	0
0284	64.09	CDBG Housing Rehab 04-STB	0
0289	64.10	EDBG PI Fund	0
0301	64.11	County Service Area G	0
0305	64.12	County Service Area F	0
0309	64.13	County Service Area C	0
0311	64.14	County Service Area D	0
0320	64.15	Sutter County Water Agency	0
0321	64.16	Lo Canal Operations & Maintenance	0
0326	64.17	County Water Zone #4	0
0327	64.18	County Water Zone #5	0
0329	64.19	County Water Zone #7	0
0330	64.20	County Water Zone #8	0
0340	64.21	Co Consolid St Lighting District	0
0390	64.22	El Cerrito Drain District	0
0395	64.23	Rio Ramaza Comm. Serv District	0
1103	64.24	Non-Departmental Expense	136
1209	64.25	General Revenues	0
1801	64.26	Plant Acquisition	0
1911	64.27	General Insurance & Bonds	0
1923	64.28	Flood Control	0
2104	64.29	Grand Jury	0
2109	64.30	Trial Court Funding	0
2125-04	64.31	DA-Spousal Abuser Prosecute	0
2125-08	64.32	DA-Criminal Investigation	0
2125-09	64.33	DA-Welfare Investigation	0
2125-72	64.34	Local Community Correction Acc	0
2202	64.35	Net 5-Sheriff	0
2303	64.36	Delinquency Prevention Commiss'n	0
2309	64.37	Bi-County Juvenile Hall	0
2703	64.38	Fish & Game Propagation	0
2711	64.39	Domestic Violence Centers	0
3000	64.41	Urban Area Resident St Lighting	0
4102-01	64.42	Mental Health-Admin Support	0
4102-02	64.43	Mental Health-Homeless Mgt	0
4102-03	64.44	Mental Health-Crisis Clinic	0
4102-04	64.45	Mental Health-Community Services	0
4102-07	64.46	Mental Health-Inpatient	0
4102-08	64.47	Mental Health-Managed Care	0
4102-09	64.48	Mental Health-IMD/SNF Facilities	0
4102-10	64.49	Mental Health-Non IMD	0
4102-12	64.50	Mental Health-Day Treatment/Adult	0
4102-13	64.51	Mental Health-Juvenile Hall/Jail	0
4102-14	64.52	Mental Health-Homeless Mentally Ill	0
4102-15	64.53	Mental Health-Conditional Release Prgm	0
4102-16	64.54	Mental Health-Outpatient/Adult	0
4102-17	64.55	Mental Health-Outpatient/Child	0
4102-19	64.56	Mental Health-Children's IEP Svcs	0
4102-20	64.57	Mental Health-Advocacy	0
4102-22	64.58	Mental Health-Camp Singer	0
4102-25	64.59	Mental Health-Systems of Care Children	0
4102-26	64.60	Mental Health-Sutter County BF	0
4102-28	64.61	Mental Health-Sutter CW MH	0
4102-29	64.62	Mental Health-Yuba County BF	0
4102-31	64.63	Mental Health-CSS/Admin Sup	0
4102-32	64.64	Mental Health-CSOC Adult Prgm	0
4102-34	64.65	Mental Health-Victor Community	0
4102-35	64.66	Mental Health-CSS/Direct/Case Svcs	0
4102-37	64.67	Mental Health-OTP(SACPA)	0
4102-41	64.68	Mental Health-Alcohol Admin	0
4102-42	64.69	Mental Health-Prevention	0
4102-44	64.70	Mental Health-Safe & Drug Free Schls	0
4102-48	64.71	Mental Health-Sutter Co CW D/A	0
4102-49	64.72	Mental Health-Yuba County CW D/A	0
4102-50	64.73	Mental Health-Drug Outpatient	0
4102-51	64.74	Mental Health-OFC	0
4102-52	64.75	Mental Health-Drug/Outreach	0
4102-53	64.76	Mental Health-Drug & Alcohol Juv	0
Total Other Departments-1			136

Exhibit 4E Sutter County Utility Allocation, Year Ended June 30,2016

Other Departments-2			Utility
Dept. No.		Department Name	Allocation
			(\$)
4102-54	64.77	Mental Health-First Steps	0
4102-58	64.78	Mental Health-Drug Court SC	0
4102-59	64.79	Mental Health-Yuba County	0
4102-65	64.80	Mental Health-UR/QI Programs	0
4102-68	64.81	Mental Health-Drug Medi-Cal	0
4102-72	64.82	Mental Health-Local Comm Corr	0
4102-80	64.83	Mental Health-SB678	0
4102-81	64.84	Mental Health-Juvenile Probation	0
4102-82	64.85	Mental Health-Forensic	0
4103-12	64.86	Health-Children & Family	0
4103-15	64.87	Health-Vital Statistics	0
4103-20	64.88	Health-CCS	0
4103-21	64.89	Health-WIC Farmer's Market	0
4103-26	64.90	Health-MCH	0
4103-29	64.91	Health-Foster Care	0
4103-30	64.92	Health-Nursing Admin	0
4103-31	64.93	Health-CHDP	0
4103-33	64.94	Health-CMSP Local Health Conn	0
4103-35	64.95	Health-Field Nursing	0
4103-36	64.96	Health-Bioterrorism	0
4103-37	64.97	Health-Pandemic Flu Preparedness	0
4103-38	64.98	Health-Acute Communicable Dis	0
4103-39	64.99	Health-Immunization Grant	0
4103-40	64.100	Health-WIC Nutrition	0
4103-43	64.101	Health-Homeland Security Grant	0
4103-45	64.102	Health-WIC Breast Feeding P	0
4103-50	64.103	Health-Laboratory	0
4103-51	64.104	Health-AIDS Surveillance	0
4103-53	64.105	Health-Tuberculosis	0
4103-54	64.106	Health-Chlamydia	0
4103-55	64.107	Health-Lead Poisoning	0
4103-56	64.108	Health-St Tuberculosis Grant	0
4103-57	64.109	Health-St. Medi-Cal Outreach	0
4103-60	64.110	Health-Health Education	0
4103-62	64.111	Health-Non-Hlth Dept Immunization	0
4103-65	64.112	Health-Community Chronic Disease	0
4103-66	64.113	Health-Supp Nutritional Asst Prog Ed	0
4103-67	64.114	Health-Supp Nutr Asst Prgm ED-CWD	0
4103-68	64.115	Health-Ebola Supplemental	0
4103-78	64.116	Health-Injury Prevention	0
4103-81	64.117	Health-Public Health Clinic	0
4103-82	64.118	Health-Contract Services	0
4103-99	64.119	Health-Tobacco Control	0
4104-01	64.120	MHSA-Children's Sed Full Svc Part	0
4104-02	64.121	MHSA-Urgent Services	0
4104-03	64.122	MHSA-Transition Age Youth FSP	0
4104-04	64.123	MHSA-Adult and Older Adult FSP	0
4104-05	64.124	MHSA-Older Adult Mobile Outreach	0
4104-06	64.125	MHSA-Ethnic Outreach Services	0
4104-07	64.126	MHSA-Housing Program	0
4104-08	64.127	MHSA-Wellness & Recover Adult	0
4104-09	64.128	MHSA-Adult Urgent Services	0
4104-10	64.129	MHSA-Therapeutic Services	0
4104-12	64.130	MHSA-Community Prev Team	0
4104-14	64.131	MHSA-MHSA IT Proj	0
4104-15	64.132	MHSA-Work Educ & Training	0
4104-16	64.133	MHSA-Innovation	0
4104-17	64.134	MHSA-Administrative	0
4120-93	64.135	Human Services-Security & Compliance	0
4134-00	64.136	Jail Medical	0
4134-72	64.137	Jail Medical-LCC	0
4400	64.138	Sutter Co Waterworks District #1	0
4934	64.139	Public Admin Escheatment	0
5101-05	64.140	Welfare-Social Workers Empy	0
5101-10	64.141	Welfare-Admin Support	0
5101-15	64.142	Welfare-Non-Welfare Admin Svcs	0
5101-20	64.143	Welfare-Social Services	0
5101-30	64.144	Welfare-Eligibility & Nonservices	0
5101-35	64.145	Welfare-Welfare Fraud	0
5101-40	64.146	Welfare-Clerical Support	0
5206	64.147	TANF-Foster Care	0
5211	64.148	Delinquent Tax Sales Trust Fund	0
5301	64.149	General Relief	0
5601	64.150	Veterans Service Officer	0
6201-35	64.151	Library-Literacy Prg	1,004
7202	64.152	Subsidy Requests Organizations	0
7204	64.153	Ettl Hall	0
Total Other Departments-2			1,004

Exhibit 4E(1). Sutter County Utility Allocation by Location, Year Ended June 30, 2016

Dept. No.	Department Name	Location	Square Feet Occupied	Percent Occupancy (%)	Direct Utility Cost (\$)	Utility Alloc (\$)	Total Utility Allocation (\$)
1160 Civic Center Blvd							
1101	Board of Supervisors		1,806	12	0	2,782	2,782
1102	County Administrator		2,286	15	0	3,521	3,521
1105	Clerk of the Board		380	2	0	585	585
1203	Assessor		7,424	48	0	11,436	11,436
1301	County Counsel		2,105	14	0	3,243	3,243
1401	Human Resources		1,421	9	0	2,189	2,189
Building Total			15,422	100	N/A	23,756	23,756
1130 Civic Center Blvd							
1920	Engineering Services		3,685	25	579	6,463	7,041
1922	Water Resources		1,285	9	202	2,254	2,456
2201	Sheriff-Coroner/Detective Division		1,310	9	0	2,297	2,297
2401	Emergency Services		152	1	0	267	267
2402	Fire Services Administration		164	1	0	288	288
2721	Development Services Admin		2,142	15	336	3,757	4,093
2724-31	Building Inspection		849	6	133	1,489	1,622
2724	Planning & Building		1,825	12	287	3,201	3,487
2725	Environmental Health		1,373	9	216	2,407	2,623
3100	Road		1,688	12	265	2,960	3,226
1700-70	Rented Space-Gallagher		70	0	0	122	122
1103	Non-Departmental Expense-Vacant		77	1	0	136	136
Building Total			14,620	100	2,018	25,641	27,659
Courthouse East-463 Second St.							
1201	Auditor-Controller		2,420	9	0	0	0
1202	Treasurer-Tax Collector		2,344	9	0	0	0
1204	Revenue Collection		200	1	0	0	0
4581	Information Technology		3,194	12	0	0	0
5000	Trial Court Agency		7,584	29	0	0	0
5000	Trial Court Agency		6,092	23	0	0	0
2125	Da-		4,119	16	0	0	0
1103	Non-Departmental Expense-Vacant		N/A	N/A	0	0	0
Building Total			25,953	100	N/A	0	0
433 Second St.							
2706	Recorder		3,605	75	0	5,047	5,047
2710	County Clerk		1,202	25	0	1,682	1,682
Building Total			4,806	100	N/A	6,729	6,729

Exhibit 4E(1). Sutter County Utility Allocation by Location, Continued

Dept. No.	Department Name	Location	Square Feet Occupied	Percent Occupancy (%)	Direct Utility Cost (\$)	Utility Alloc (\$)	Total Utility Allocation (\$)
446 Second St.-Courthouse West							
5000	Trial Court Agency		17,077	72	0	0	0
2125-03	District Attorney-Victim Services		1,779	8	0	3,424	3,424
Building Total			18,856				3,424
446 Second St-Courthouse West-Annex							
5000	Trial Court Agency		3,277	14	0	-	-
2125-03	District Attorney-Victim Services		1,472	6	0	2,833	2,833
Building Total			4,749	100	N/A	6,256	2,833
1077 Civic Ctr Blvd -Law Enforcement Center							
1600	Sheriff-Communications		2,242	4	0	0	0
2201	Sheriff-Coroner		8,036	15	0	0	0
2205	Sheriff-Boat Patrol		351	1	0	0	0
2301	Sheriff-County Jail		42,821	80	0	0	0
Building Total			53,450	100	N/A	0	0
142 Garden Hwy							
2601	Agricultural Commissioner		8,125	68	8,761	192	8,953
6301	Bi-County Farm Advisor		3,875	32	0	92	92
Building Total			12,001	100	8,761	284	9,045
146 Garden Highway							
1205	General Services Dept		1,232	21	13,426	0	13,426
1700	Building Maintenance		4,591	79	18	0	18
Building Total			5,823	100	13,444	0	13,444
1435 Veterans Memorial Cir							
1502	Elections		5,000	83	1,573	0	1,573
4103	Health		1,000	17	0	0	0
Building Total			6,000	100	1,573	0	1,573
750 Forbes Ave							
6201	Library		21,145	95	0	19,557	19,557
6201-35	Library-Literacy Prg		1,085	5	0	1,004	1,004
Building Total			22,230	100	N/A	20,561	20,561
Summary of Utility Allocation by Location							
Dept. No.	Department Name	Location		Percent Occupancy (%)	Direct Utility Cost (\$)	Utility Alloc (\$)	Total Utility Allocation (\$)
1101	Board of Supervisors	466 Second St. - Old Hall of Records		100	0	0	0
2301	Sheriff-County Jail	44 Second St. - Sheriff Training Center		100	0	8,730	8,730
2304	Probation	595 Boyd St Remodel		100	0	5,727	5,727
2304	Probation	430 Center St		100	0	0	0
2401	Emergency Services	2340 California St. - EOC		100	0	240	240
4581	Information Technology	512 Second St		100	0	14,791	14,791
6201	County Library	10321 Live Oak Blvd -Live Oak Library		100	0	2,630	2,630
6201	County Library	2147 California St. -Sutter Library		100	0	1,158	1,158
7101	Live Oak Park	Live Oak		100	0	0	0
7201	Community Mem Museum	1333 Butte House Rd. -Museum		100	0	22,048	22,048
7203	Veteran's Memorial	1425 Veteran's Memorial Cir		100	0	1,732	1,732
0305	CSA-F	SUTFIRE		100	0	0	0
Total-All Buildings					25,797	140,283	166,080

Exhibit 4F. Sutter County Tax Assessment, Year Ended June 30, 2016

All Departments

Dept. No.	Department Name	Tax Allocation (\$)
1102	1. County Administrator	339
1201	2. Auditor-Controller	350
1202	3. Treasurer-Tax Collector	339
1205	4. General Services Department	418
1205-66	5. Central Services	0
1301	6. County Counsel	312
1401	7. Human Resources	211
1700	8. Building Maintenance	1,573
1101	9. Board of Supervisors	640
1105	10. Clerk of the Board	56
1203	11. Assessor	1,101
1204	12. Revenue Collection	29
1502	13. Elections	0
1600	14. Sheriff-Communications	604
1702	15. Water/Wastewater Facilities	0
1920	16. Engineering Services	702
1922	17. Water Resources	245
2103	18. Sheriff's Court Bailiffs	0
2106	19. Public Defender	0
2112	20. Consolidated Courts	0
2125	21. District Attorney	596
2125-01	22. DA-Criminal Division	0
2125-03	23. DA-Victim/Witness Assistance	378
2125-05	24. DA-Statutory Rape Vert Prosecute	0
2201	25. Sheriff-Coroner	2,413
2205	26. Sheriff-Boat Patrol	94
2208	27. Sheriff-Live Oak Contract	0
2301	28. Sheriff-County Jail	12,414
2302	29. Anti-Drug Abuse Enforcement	0
2304	30. Probation	1,627
2401	31. Emergency Services	29
2402	32. Fire Services Administration	31
2601	33. Agricultural Commissioner	1,118
2706	34. Recorder	497
2709	35. Pub. Guardian/Conservator	36
2710	36. County Clerk	166
2721	37. Development Services	408
2724-24	38. Planning & Building	348
2724-31	39. Community Services Building Inspection	162
2724-32	40. Code Enforcement Svcs	0
2725	41. Environmental Health	262
2726	42. Animal Control	443
2727	43. CUPA	0
3100	44. Road	322
3200	45. County Airport	0
3300	46. Transportation Development	0
4102-00	47. Mental Health	3,976
4103-10	48. Health	8,210
4104-00	49. Mental Health Service Act	0
4120-00	50. Human Services Admin	139
4580	51. Fleet Management ISF	0
4581	52. Information Technology ISF	1,216
4590	53. Liability Insurance ISF	0
4591	54. Workers' Comp. Ins. ISF	0
4595	55. Employee Wellness Services	0
5000	56. Trial Court Agency	4,344
5101-00	57. Welfare	1,742
5200	58. IHSS Public Authority	0
6201	59. County Library	3,063
6301	60. Bi-County Farm Advisor	533
7101	61. Parks and Recreation	26
7201	62. Community Memorial Museum	1,474
7203	63. Vets Memorial Community Bldg	3,150
	64.A Other Departments-1	269
	64.B Other Departments-2	144
	65. Non County Agencies	0
	Total All Departments	56,550
	Less: Service Dept., No. 1-8	3,542
	Total Less Service Departments	53,008

The Tax Assessment allocation is a method of providing compensation for fire, flood, and levee assessments for various County owned buildings. The allocation is based on building usage and building occupation by square footage.

Exhibit 4F Sutter County Tax Assessment, Year Ended June 30, 2016

Other Departments-1

Dept. No.	Department Name	Tax Allocation (\$)
0112	64.01 Child Supp Serv Reimb/Adjustment	0
0140	64.02 County Local Revenue Fund	0
0177	64.03 CCPIF SB 678	0
0184	64.04 Sheriff Inmate Welfare	0
0241	64.05 Public Safety Realignment 2011	0
0252	64.06 Emergency Medical Service	0
0253	64.07 RLF CDBG Housing Rehabilitation	0
0279	64.08 Criminal Lab Analysis Fee	0
0284	64.09 CDBG Housing Rehab 04-STB	0
0289	64.10 EDBG PI Fund	0
0301	64.11 County Service Area G	0
0305	64.12 County Service Area F	0
0309	64.13 County Service Area C	0
0311	64.14 County Service Area D	0
0320	64.15 Sutter County Water Agency	0
0321	64.16 Lo Canal Operations & Maintenance	0
0326	64.17 County Water Zone #4	0
0327	64.18 County Water Zone #5	0
0329	64.19 County Water Zone #7	0
0330	64.20 County Water Zone #8	0
0340	64.21 Co Consolid St Lighting District	0
0390	64.22 El Cerrito Drain District	0
0395	64.23 Rio Ramaza Comm. Serv District	0
1103	64.24 Non-Departmental Expense	269
1209	64.25 General Revenues	0
1801	64.26 Plant Acquisition	0
1911	64.27 General Insurance & Bonds	0
1923	64.28 Flood Control	0
2104	64.29 Grand Jury	0
2109	64.30 Trial Court Funding	0
2125-04	64.31 DA-Spousal Abuser Prosecute	0
2125-08	64.32 DA-Criminal Investigation	0
2125-09	64.33 DA-Welfare Investigation	0
2125-72	64.34 Local Community Correction Acc	0
2202	64.35 Net 5-Sheriff	0
2303	64.36 Delinquency Prevention Commiss'n	0
2309	64.37 Bi-County Juvenile Hall	0
2703	64.38 Fish & Game Propagation	0
2711	64.39 Domestic Violence Centers	0
3000	64.41 Urban Area Resident St Lighting	0
4102-01	64.42 Mental Health-Admin Support	0
4102-02	64.43 Mental Health-Homeless Mgt	0
4102-03	64.44 Mental Health-Crisis Clinic	0
4102-04	64.45 Mental Health-Community Services	0
4102-07	64.46 Mental Health-Inpatient	0
4102-08	64.47 Mental Health-Managed Care	0
4102-09	64.48 Mental Health-IMD/SNF Facilities	0
4102-10	64.49 Mental Health-Non IMD	0
4102-12	64.50 Mental Health-Day Treatment/Adult	0
4102-13	64.51 Mental Health-Juvenile Hall/Jail	0
4102-14	64.52 Mental Health-Homeless Mentally Ill	0
4102-15	64.53 Mental Health-Conditional Release Prgm	0
4102-16	64.54 Mental Health-Outpatient/Adult	0
4102-17	64.55 Mental Health-Outpatient/Child	0
4102-19	64.56 Mental Health-Children's IEP Svcs	0
4102-20	64.57 Mental Health-Advocacy	0
4102-22	64.58 Mental Health-Camp Singer	0
4102-25	64.59 Mental Health-Systems of Care Children	0
4102-26	64.60 Mental Health-Sutter County BF	0
4102-28	64.61 Mental Health-Sutter CW MH	0
4102-29	64.62 Mental Health-Yuba County BF	0
4102-31	64.63 Mental Health-CSS/Admin Sup	0
4102-32	64.64 Mental Health-CSOC Adult Prgm	0
4102-34	64.65 Mental Health-Victor Community	0
4102-35	64.66 Mental Health-CSS/Direct/Case Svcs	0
4102-37	64.67 Mental Health-OTP(SACPA)	0
4102-41	64.68 Mental Health-Alcohol Admin	0
4102-42	64.69 Mental Health-Prevention	0
4102-44	64.70 Mental Health-Safe & Drug Free Schls	0
4102-48	64.71 Mental Health-Sutter Co CW D/A	0
4102-49	64.72 Mental Health-Yuba County CW D/A	0
4102-50	64.73 Mental Health-Drug Outpatient	0
4102-51	64.74 Mental Health-OFC	0
4102-52	64.75 Mental Health-Drug/Outreach	0
4102-53	64.76 Mental Health-Drug & Alcohol Juv	0
	Total Other Departments-1	269

Exhibit 4F Sutter County Tax Assessment, Year Ended June 30, 2016

Other Departments-2

Dept. No.	Department Name	Tax Allocation (\$)
4102-54	64.77 Mental Health-First Steps	0
4102-58	64.78 Mental Health-Drug Court SC	0
4102-59	64.79 Mental Health-Yuba County	0
4102-65	64.80 Mental Health-UR/QI Programs	0
4102-68	64.81 Mental Health-Drug Medi-Cal	0
4102-72	64.82 Mental Health-Local Comm Corr	0
4102-80	64.83 Mental Health-SB678	0
4102-81	64.84 Mental Health-Juvenile Probation	0
4102-82	64.85 Mental Health-Forensic	0
4103-12	64.86 Health-Children & Family	0
4103-15	64.87 Health-Vital Statistics	0
4103-20	64.88 Health-CCS	0
4103-21	64.89 Health-WIC Farmer's Market	0
4103-26	64.90 Health-MCH	0
4103-29	64.91 Health-Foster Care	0
4103-30	64.92 Health-Nursing Admin	0
4103-31	64.93 Health-CHDP	0
4103-33	64.94 Health-CMSP Local Health Conn	0
4103-35	64.95 Health-Field Nursing	0
4103-36	64.96 Health-Bioterrorism	0
4103-37	64.97 Health-Pandemic Flu Preparedness	0
4103-38	64.98 Health-Acute Communicable Dis	0
4103-39	64.99 Health-Immunization Grant	0
4103-40	64.100 Health-WIC Nutrition	0
4103-43	64.101 Health-Homeland Security Grant	0
4103-45	64.102 Health-WIC Breast Feeding P	0
4103-50	64.103 Health-Laboratory	0
4103-51	64.104 Health-AIDS Surveillance	0
4103-53	64.105 Health-Tuberculosis	0
4103-54	64.106 Health-Chlamydia	0
4103-55	64.107 Health-Lead Poisoning	0
4103-56	64.108 Health-St Tuberculosis Grant	0
4103-57	64.109 Health-St. Medi-Cal Outreach	0
4103-60	64.110 Health-Health Education	0
4103-62	64.111 Health-Non-Hlth Dept Immunization	0
4103-65	64.112 Health-Community Chronic Disease	0
4103-66	64.113 Health-Supp Nutritional Asst Prog Ed	0
4103-67	64.114 Health-Supp Nutr Asst Prgm ED-CWD	0
4103-68	64.115 Health-Ebola Supplemental	0
4103-78	64.116 Health-Injury Prevention	0
4103-81	64.117 Health-Public Health Clinic	0
4103-82	64.118 Health-Contract Services	0
4103-99	64.119 Health-Tobacco Control	0
4104-01	64.120 MHSA-Children's Sed Full Svc Part	0
4104-02	64.121 MHSA-Urgent Services	0
4104-03	64.122 MHSA-Transition Age Youth FSP	0
4104-04	64.123 MHSA-Adult and Older Adult FSP	0
4104-05	64.124 MHSA-Older Adult Mobile Outreach	0
4104-06	64.125 MHSA-Ethnic Outreach Services	0
4104-07	64.126 MHSA-Housing Program	0
4104-08	64.127 MHSA-Wellness & Recover Adult	0
4104-09	64.128 MHSA-Adult Urgent Services	0
4104-10	64.129 MHSA-Therapeutic Services	0
4104-12	64.130 MHSA-Community Prev Team	0
4104-14	64.131 MHSA-MHSA IT Proj	0
4104-15	64.132 MHSA-Work Educ & Training	0
4104-16	64.133 MHSA-Innovation	0
4104-17	64.134 MHSA-Administrative	0
4120-93	64.135 Human Services-Security & Compliance	0
4134-00	64.136 Jail Medical	0
4134-72	64.137 Jail Medical-LCC	0
4400	64.138 Sutter Co Waterworks District #1	0
4934	64.139 Public Admin Escheatment	0
5101-05	64.140 Welfare-Social Workers Empy	0
5101-10	64.141 Welfare-Admin Support	0
5101-15	64.142 Welfare-Non-Welfare Admin Svcs	0
5101-20	64.143 Welfare-Social Services	0
5101-30	64.144 Welfare-Eligibility & Nonservices	0
5101-35	64.145 Welfare-Welfare Fraud	0
5101-40	64.146 Welfare-Clerical Support	0
5206	64.147 TANF-Foster Care	0
5211	64.148 Delinquent Tax Sales Trust Fund	0
5301	64.149 General Relief	0
5601	64.150 Veterans Service Officer	0
6201-35	64.151 Library-Literacy Prg	144
7202	64.152 Subsidy Requests Organizations	0
7204	64.153 Ettl Hall	0
Total Other Departments-2		144

Exhibit 4F(1). Sutter County Tax Assessment by Department, Year Ended June 30, 2016

Dept. No.	Department Name	Square Feet Occupied	Percent Occupancy (%)	Tax Assessment (\$)	Share of Cost (\$)
1160 Civic Center Blvd					
1101	Board of Supervisors	1,806	12	0	268
1102	County Administrator	2,286	15	0	339
1105	Clerk of the Board	380	2	0	56
1203	Assessor	7,424	48	0	1,101
1301	County Counsel	2,105	14	0	312
1401	Human Resources	1,421	9	0	211
BUILDING TOTAL		15,422	100	2,286	2,286
1130 Civic Center Blvd					
1920	Public Works	3,685	25	0	702
1922	Water Resources	1,285	9	0	245
2201	Sheriff-Coroner/Detective Division	1,310	9	0	250
2401	Fire/Emergency Svcs/Haz Mat	152	1	0	29
2402	Fire Services Administration	164	1	0	31
2721	Community Svcs/Dept Wide	2,142	15	0	408
2724-31	Community Svcs/Bldg Insp	849	6	0	162
2724	Community Svcs Planning	1,825	12	0	348
2725	Community Svcs/Envir Hlth	1,373	9	0	262
3100	Road	1,688	12	0	322
1700-70	Rented Space-Gallagher	70	0	0	13
1103	Non-Departmental Expense-Vacant	77	1	0	15
BUILDING TOTAL		14,620	100	2,787	2,787
Courthouse East-463 Second St.					
1201	Auditor-Controller	2,420	9	0	350
1202	Treasurer-Tax Collector	2,344	8	0	339
1204	Revenue Collection	200	1	0	29
4581	Information Technology	3,194	12	0	462
5000	Trial Court Agency	7,584	27	0	1,097
5000	Trial Court Agency	6,092	22	0	881
2125	District Attorney	4,119	15	0	596
1103	Non-Departmental Expense-Vacant	1,757	6	0	254
BUILDING TOTAL		27,710	100	4,008	4,008
433 Second St.					
2706	Recorder	3,605	75	0	497
2710	County Clerk	1,202	25	0	166
BUILDING TOTAL		4,806	100	663	663
446 Second St.-Courthouse West					
5000	Trial Court Agency	17,077	72	-	1,985
2125-03	District Attorney-Victim Services	1,779	8	-	207
BUILDING TOTAL		18,856			2,192
446 Second St-Courthouse West-Annex					
5000	Trial Court Agency	3,277	14	-	381
2125-03	District Attorney-Victim Services	1,472	6	-	171
BUILDING TOTAL		4,749	100	2,744	552

Exhibit 4F(1). Sutter County Tax Assessment by Department, Year Ended June 30, 2016

Dept. No.	Department Name	Square Feet Occupied	Percent Occupancy (%)	Tax Assessment (\$)	Share of Cost (\$)
1077 Civic Ctr Blvd -Law Enforcement Center					
1600	Sheriff-Communications	2,242	4	0	604
2201	Sheriff-Coroner	8,036	15	0	2,163
2205	Sheriff-Boat Patrol	351	1	0	94
2301	Sheriff-County Jail	42,821	80	0	11,528
BUILDING TOTAL		53,450	100	14,389	14,389
142 Garden Hwy					
2601	Agricultural Commissioner	8,125	68	0	1,118
6301	Bi-County Farm Advisor	3,875	32	0	533
BUILDING TOTAL		12,001	100	1,652	1,652
1965 Live Oak Blvd					
4102	Mental Health	33,379	95	0	3,976
5101	Welfare - CPS	1,421	4	0	169
2709	Pub. Guardian/Conservator	300	1	0	36
BUILDING TOTAL		35,100	100	4,181	4,181
146 Garden Highway					
1205	General Services Admin	1,232	21	0	418
1700	Building Maintenance	4,591	79	0	1,559
BUILDING TOTAL		5,823	100	1,978	1,978
1445 Veteran's Memorial Cir					
4103	Health	18,120	98	0	6,807
4120	Human Services Admin	370	2	0	139
4103	Peachtree Clinic	0	0	1,403	1,403
BUILDING TOTAL		18,490	100	6,946	8,349
750 Forbes Ave					
6201	Library	21,145	95	0	2,797
6201-35	Library-Literacy Prg	1,085	5	0	144
BUILDING TOTAL		22,230	100	2,940	2,940

EXHIBIT 4F. SUTTER COUNTY TAX ASSESSMENT BY DEPARTMENT, CONTINUED

DEPARTMENT NAME	PERCENT OCCUPANCY (%)	TAX ASSESSMENT (\$)	SHARE OF COST (\$)	
1101 Board of Supervisors	466 Second St. - Old Hall of Records	100	372	372
2301 Sheriff-County Jail	44 Second St. - Sheriff Training Center	100	886	886
2304 Probation	595 Boyd Street	100	1,627	1,627
2726 Animal Control	102 2nd St	100	443	443
3100 Road	9001 Sawtelle Rd	100	0	0
3200 Airport	Airport	100	0	0
4581 Information Technology	512 Second St	100	754	754
5101 Welfare Administration	190 Garden Hwy	100	1,572	1,572
6201 County Library	10321 Live Oak Blvd -Live Oak Library	100	267	267
7101 Parks and Rec	Mosquito Beach	100	26	26
7201 Community Mem Museum	1333 Butte House Rd. -Museum	100	1,474	1,474
7203 Veteran's Memorial	1445 Veteran's Memorial Cir	100	3,150	3,150
0305 CSA-F	1280 Barry Rd	100	0	0

Exhibit 4G. Sutter County External Audit Costs, Year Ended June 30, 2016

All Departments			Alloc	Allocation	Direct	Total Costs	Less Direct	Net Total
Dept. No.	Department Name	Base	Audit Costs	Identified	Allocated	Charges	Allocated	
		(# Wts)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
1102	1. County Administrator	44	91	0	91	0	91	0
1201	2. Auditor-Controller	93	192	0	192	0	192	0
1202	3. Treasurer-Tax Collector	107	221	0	221	0	221	0
1205	4. General Services Department	99	204	0	204	0	204	0
1205-66	5. Central Services	113	232	0	232	0	232	0
1301	6. County Counsel	129	266	0	266	0	266	0
1401	7. Human Resources	152	312	0	312	0	312	0
1700	8. Building Maintenance	1,107	2,277	0	2,277	0	2,277	0
1101	9. Board of Supervisors	67	138	0	138	0	138	0
1105	10. Clerk of the Board	36	75	0	75	0	75	0
1203	11. Assessor	69	143	0	143	0	143	0
1204	12. Revenue Collection	488	1,004	0	1,004	0	1,004	0
1502	13. Elections	68	141	0	141	0	141	0
1600	14. Sheriff-Communications	103	211	0	211	0	211	0
1702	15. Water/Wastewater Facilities	93	191	0	191	0	191	0
1920	16. Engineering Services	53	109	0	109	0	109	0
1922	17. Water Resources	17	34	0	34	0	34	0
2103	18. Sheriff's Court Bailiffs	8	16	0	16	0	16	0
2106	19. Public Defender	146	301	0	301	0	301	0
2112	20. Consolidated Courts	77	158	0	158	0	158	0
2125	21. District Attorney	0	0	0	0	0	0	0
2125-01	22. DA-Criminal Division	145	298	0	298	0	298	0
2125-03	23. DA-Victim/Witness Assistance	20	41	0	41	0	41	0
2125-05	24. DA-Statutory Rape Vert Prosecute	0	0	0	0	0	0	0
2201	25. Sheriff-Coroner	482	991	0	991	0	991	0
2205	26. Sheriff-Boat Patrol	42	87	0	87	0	87	0
2208	27. Sheriff-Live Oak Contract	35	71	0	71	0	71	0
2301	28. Sheriff-County Jail	550	1,132	0	1,132	0	1,132	0
2302	29. Anti-Drug Abuse Enforcement	0	0	0	0	0	0	0
2304	30. Probation	478	984	0	984	0	984	0
2401	31. Emergency Services	26	53	0	53	0	53	0
2402	32. Fire Services Administration	31	65	0	65	0	65	0
2601	33. Agricultural Commissioner	138	283	0	283	0	283	0
2706	34. Recorder	68	141	0	141	0	141	0
2709	35. Pub. Guardian/Conservator	50	102	0	102	0	102	0
2710	36. County Clerk	39	81	0	81	0	81	0
2721	37. Development Services	46	94	0	94	0	94	0
2724-24	38. Planning & Building	87	180	0	180	0	180	0
2724-31	39. Community Services Building Inspection	102	209	0	209	0	209	0
2724-32	40. Code Enforcement Svcs	62	128	0	128	0	128	0
2725	41. Environmental Health	36	74	0	74	0	74	0
2726	42. Animal Control	3	7	0	7	0	7	0
2727	43. CUPA	9	19	0	19	0	19	0
3100	44. Road	556	1,144	3,597	4,741	3,597	1,144	1,144
3200	45. County Airport	3	7	0	7	0	7	0
3300	46. Transportation Development	3	5	0	5	0	5	0
4102-00	47. Mental Health	115	236	4,785	5,021	4,785	236	236
4103-10	48. Health	168	345	0	345	0	345	0
4104-00	49. Mental Health Service Act	175	359	0	359	0	359	0
4120-00	50. Human Services Admin	21	43	0	43	0	43	0
4580	51. Fleet Management ISF	1,004	2,065	3,190	5,255	3,190	2,065	2,065
4581	52. Information Technology ISF	216	445	3,988	4,433	3,988	445	445
4590	53. Liability Insurance ISF	1	2	3,190	3,192	3,190	2	2
4591	54. Workers' Comp. Ins. ISF	34	69	3,190	3,259	3,190	69	69
4595	55. Employee Wellness Services	82	169	0	169	0	169	0
5000	56. Trial Court Agency	0	0	0	0	0	0	0
5101-00	57. Welfare	2,371	4,880	17,921	22,801	17,921	4,880	4,880
5200	58. IHSS Public Authority	44	90	0	90	0	90	0
6201	59. County Library	222	457	0	457	0	457	0
6301	60. Bi-County Farm Advisor	71	146	0	146	0	146	0
7101	61. Parks and Recreation	74	153	0	153	0	153	0
7201	62. Community Memorial Museum	23	47	0	47	0	47	0
7203	63. Vets Memorial Community Bldg	28	57	0	57	0	57	0
64.A	64.A Other Departments-1	3,884	7,992	0	7,992	0	7,992	0
64.B	64.B Other Departments-2	3,194	6,573	0	6,573	0	6,573	0
65.	65. Non County Agencies	0	0	0	0	0	0	0
Total All Departments		17,805	36,639	39,861	76,500	39,861	36,639	36,639
Less: Service Dept., No. 1--8		1,844	3,796	0	3,796	0	3,796	3,796
Total Less Service Departments		15,961	32,843	39,861	72,704	39,861	32,843	32,843

The External Audit is performed for the County by an independent auditing firm on an annual basis. The allocation of the independent auditor's charges are based on the number of warrants produced for each department in the County and any Direct Identified charges to departments as billed by the auditing firm.

Exhibit 4G.1 Sutter County External Audit Costs, Year Ended June 30, 2016

Other Departments-1		Alloc	Allocation	Direct	Total Costs	Less Direct	Net Total
Dept. No.	Department Name	Base	Audit Costs	Identified	Allocated	Charges	Allocated
		(# Wts)	(\$)	(\$)	(\$)	(\$)	(\$)
0112	64.01 Child Supp Serv Reimb/Adjustment	191	393	0	393	0	393
0140	64.02 County Local Revenue Fund	15	31	0	31	0	31
0177	64.03 CCPIF SB 678	0	0	0	0	0	0
0184	64.04 Sheriff Inmate Welfare	118	243	0	243	0	243
0241	64.05 Public Safety Realignment 2011	1	1	0	1	0	1
0252	64.06 Emergency Medical Service	6	13	0	13	0	13
0253	64.07 RLF CDBG Housing Rehabilitation	0	0	0	0	0	0
0279	64.08 Criminal Lab Analysis Fee	0	0	0	0	0	0
0284	64.09 CDBG Housing Rehab 04-STB	0	0	0	0	0	0
0289	64.10 EDBG PI Fund	2	4	0	4	0	4
0301	64.11 County Service Area G	2	4	0	4	0	4
0305	64.12 County Service Area F	667	1,372	0	1,372	0	1,372
0309	64.13 County Service Area C	96	197	0	197	0	197
0311	64.14 County Service Area D	116	239	0	239	0	239
0320	64.15 Sutter County Water Agency	7	14	0	14	0	14
0321	64.16 Lo Canal Operations & Maintence	1	1	0	1	0	1
0326	64.17 County Water Zone #4	0	0	0	0	0	0
0327	64.18 County Water Zone #5	0	0	0	0	0	0
0329	64.19 County Water Zone #7	0	0	0	0	0	0
0330	64.20 County Water Zone #8	0	0	0	0	0	0
0340	64.21 Co Consolid St Lighting District	7	14	0	14	0	14
0390	64.22 El Cerrito Drain District	0	0	0	0	0	0
0395	64.23 Rio Ramaza Comm. Serv District	8	16	0	16	0	16
1103	64.24 Non-Departmental Expense	176	363	0	363	0	363
1209	64.25 General Revenues	1	1	0	1	0	1
1801	64.26 Plant Acquisition	36	75	0	75	0	75
1911	64.27 General Insurance & Bonds	1	2	0	2	0	2
1923	64.28 Flood Control	13	26	0	26	0	26
2104	64.29 Grand Jury	34	70	0	70	0	70
2109	64.30 Trial Court Funding	4	9	0	9	0	9
2125-04	64.31 DA-Spousal Abuser Prosecute	0	0	0	0	0	0
2125-08	64.32 DA-Criminal Investigation	43	88	0	88	0	88
2125-09	64.33 DA-Welfare Investigation	5	10	0	10	0	10
2125-72	64.34 Local Community Correction Acc	0	0	0	0	0	0
2202	64.35 Net 5-Sheriff	1	1	0	1	0	1
2303	64.36 Delinquency Prevention Commiss'n	1	2	0	2	0	2
2309	64.37 Bi-County Juvenile Hall	5	11	0	11	0	11
2703	64.38 Fish & Game Propagation	13	27	0	27	0	27
2711	64.39 Domestic Violence Centers	2	3	0	3	0	3
3000	64.41 Urban Area Resident St Lighting	7	15	0	15	0	15
4102-01	64.42 Mental Health-Admin Support	336	691	0	691	0	691
4102-02	64.43 Mental Health-Homeless Mgt	2	3	0	3	0	3
4102-03	64.44 Mental Health-Crisis Clinic	179	369	0	369	0	369
4102-04	64.45 Mental Health-Community Services	0	0	0	0	0	0
4102-07	64.46 Mental Health-Inpatient	389	800	0	800	0	800
4102-08	64.47 Mental Health-Managed Care	111	228	0	228	0	228
4102-09	64.48 Mental Health-IMD/SNF Facilities	16	33	0	33	0	33
4102-10	64.49 Mental Health-Non IMD	2	4	0	4	0	4
4102-12	64.50 Mental Health-Day Treatment/Adult	4	8	0	8	0	8
4102-13	64.51 Mental Health-Juvenile Hall/Jail	2	3	0	3	0	3
4102-14	64.52 Mental Health-Homeless Mentally Ill	3	5	0	5	0	5
4102-15	64.53 Mental Health-Conditional Release Prgm	166	342	0	342	0	342
4102-16	64.54 Mental Health-Outpatient/Adult	343	706	0	706	0	706
4102-17	64.55 Mental Health-Outpatient/Child	302	621	0	621	0	621
4102-19	64.56 Mental Health-Children's IEP Svcs	0	0	0	0	0	0
4102-20	64.57 Mental Health-Advocacy	16	33	0	33	0	33
4102-22	64.58 Mental Health-Camp Singer	10	21	0	21	0	21
4102-25	64.59 Mental Health-Systems of Care Children	1	1	0	1	0	1
4102-26	64.60 Mental Health-Sutter County BF	7	14	0	14	0	14
4102-28	64.61 Mental Health-Sutter CW MH	0	0	0	0	0	0
4102-29	64.62 Mental Health-Yuba County BF	11	23	0	23	0	23
4102-31	64.63 Mental Health-CSS/Admin Sup	0	0	0	0	0	0
4102-32	64.64 Mental Health-CSOC Adult Prgm	13	27	0	27	0	27
4102-34	64.65 Mental Health-Victor Community	11	23	0	23	0	23
4102-35	64.66 Mental Health-CSS/Direct/Case Svcs	128	263	0	263	0	263
4102-37	64.67 Mental Health-OTP(SACPA)	1	1	0	1	0	1
4102-41	64.68 Mental Health-Alcohol Admin	1	2	0	2	0	2
4102-42	64.69 Mental Health-Prevention	41	83	0	83	0	83
4102-44	64.70 Mental Health-Safe & Drug Free Schls	0	0	0	0	0	0
4102-48	64.71 Mental Health-Sutter Co CW D/A	4	9	0	9	0	9
4102-49	64.72 Mental Health-Yuba County CW D/A	4	9	0	9	0	9
4102-50	64.73 Mental Health-Drug Outpatient	202	416	0	416	0	416
4102-51	64.74 Mental Health-OFC	0	0	0	0	0	0
4102-52	64.75 Mental Health-Drug/Outreach	1	1	0	1	0	1
4102-53	64.76 Mental Health-Drug & Alcohol Juv	1	2	0	2	0	2
Total Other Departments-1		3,884	7,992	0	7,992	0	7,992

Exhibit 4G.1 Sutter County External Audit Costs, Year Ended June 30, 2016

Other Departments-2			Alloc	Allocation	Direct	Total Costs	Less Direct	Net Total
Dept. No.	Department Name	Base	Audit Costs	Identified	Allocated	Charges	Allocated	
		(# Wts)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
4102-54	64.77	Mental Health-First Steps	89	183	0	183	0	183
4102-58	64.78	Mental Health-Drug Court SC	31	64	0	64	0	64
4102-59	64.79	Mental Health-Yuba County	12	25	0	25	0	25
4102-65	64.80	Mental Health-UR/QI Programs	160	330	0	330	0	330
4102-68	64.81	Mental Health-Drug Medi-Cal	7	14	0	14	0	14
4102-72	64.82	Mental Health-Local Comm Corr	12	24	0	24	0	24
4102-80	64.83	Mental Health-SB678	6	12	0	12	0	12
4102-81	64.84	Mental Health-Juvenile Probation	0	0	0	0	0	0
4102-82	64.85	Mental Health-Forensic	5	10	0	10	0	10
4103-12	64.86	Health-Children & Family	11	23	0	23	0	23
4103-15	64.87	Health-Vital Statistics	9	18	0	18	0	18
4103-20	64.88	Health-CCS	38	79	0	79	0	79
4103-21	64.89	Health-WIC Farmer's Market	0	0	0	0	0	0
4103-26	64.90	Health-MCH	13	26	0	26	0	26
4103-29	64.91	Health-Foster Care	7	15	0	15	0	15
4103-30	64.92	Health-Nursing Admin	17	35	0	35	0	35
4103-31	64.93	Health-CHDP	19	38	0	38	0	38
4103-33	64.94	Health-CMSP Local Health Conn	0	0	0	0	0	0
4103-35	64.95	Health-Field Nursing	7	14	0	14	0	14
4103-36	64.96	Health-Bioterrorism	30	62	0	62	0	62
4103-37	64.97	Health-Pandemic Flu Preparedness	5	10	0	10	0	10
4103-38	64.98	Health-Acute Communicable Dis	18	37	0	37	0	37
4103-39	64.99	Health-Immunization Grant	6	12	0	12	0	12
4103-40	64.100	Health-WIC Nutrition	64	132	0	132	0	132
4103-43	64.101	Health-Homeland Security Grant	4	9	0	9	0	9
4103-45	64.102	Health-WIC Breast Feeding P	7	15	0	15	0	15
4103-50	64.103	Health-Laboratory	56	115	0	115	0	115
4103-51	64.104	Health-AIDS Surveillance	0	0	0	0	0	0
4103-53	64.105	Health-Tuberculosis	7	14	0	14	0	14
4103-54	64.106	Health-Chlamydia	0	0	0	0	0	0
4103-55	64.107	Health-Lead Poisoning	3	7	0	7	0	7
4103-56	64.108	Health-St Tuberculosis Grant	10	21	0	21	0	21
4103-57	64.109	Health-St. Medi-Cal Outreach	12	24	0	24	0	24
4103-60	64.110	Health-Health Education	17	34	0	34	0	34
4103-62	64.111	Health-Non-Hlth Dept Immunization	2	3	0	3	0	3
4103-65	64.112	Health-Community Chronic Disease	1	1	0	1	0	1
4103-66	64.113	Health-Supp Nutritional Asst Prog Ed	54	111	0	111	0	111
4103-67	64.114	Health-Supp Nutr Asst Prgm ED-CWD	20	42	0	42	0	42
4103-68	64.115	Health-Ebola Supplemental	3	5	0	5	0	5
4103-78	64.116	Health-Injury Prevention	7	14	0	14	0	14
4103-81	64.117	Health-Public Health Clinic	30	62	0	62	0	62
4103-82	64.118	Health-Contract Services	0	0	0	0	0	0
4103-99	64.119	Health-Tobacco Control	36	75	0	75	0	75
4104-01	64.120	MHSA-Children's Sed Full Svc Part	182	374	0	374	0	374
4104-02	64.121	MHSA-Urgent Services	128	264	0	264	0	264
4104-03	64.122	MHSA-Transition Age Youth FSP	275	566	0	566	0	566
4104-04	64.123	MHSA-Adult and Older Adult FSP	161	332	0	332	0	332
4104-05	64.124	MHSA-Older Adult Mobile Outreach	137	281	0	281	0	281
4104-06	64.125	MHSA-Ethnic Outreach Services	245	503	0	503	0	503
4104-07	64.126	MHSA-Housing Program	0	0	0	0	0	0
4104-08	64.127	MHSA-Wellness & Recover Adult	231	476	0	476	0	476
4104-09	64.128	MHSA-Adult Urgent Services	19	40	0	40	0	40
4104-10	64.129	MHSA-Therapeutic Services	167	343	0	343	0	343
4104-12	64.130	MHSA-Community Prev Team	280	576	0	576	0	576
4104-14	64.131	MHSA-MHSA IT Proj	21	44	0	44	0	44
4104-15	64.132	MHSA-Work Educ & Training	21	44	0	44	0	44
4104-16	64.133	MHSA-Innovation	1	1	0	1	0	1
4104-17	64.134	MHSA-Administrative	1	1	0	1	0	1
4120-93	64.135	Human Services-Security & Compliance	7	14	0	14	0	14
4134-00	64.136	Jail Medical	271	558	0	558	0	558
4134-72	64.137	Jail Medical-LCC	52	107	0	107	0	107
4400	64.138	Sutter Co Waterworks District #1	52	108	0	108	0	108
4934	64.139	Public Admin Escheatment	0	0	0	0	0	0
5101-05	64.140	Welfare-Social Workers Empy	4	9	0	9	0	9
5101-10	64.141	Welfare-Admin Support	11	23	0	23	0	23
5101-15	64.142	Welfare-Non-Welfare Admin Svcs	1	1	0	1	0	1
5101-20	64.143	Welfare-Social Services	34	69	0	69	0	69
5101-30	64.144	Welfare-Eligibility & Nonservices	2	3	0	3	0	3
5101-35	64.145	Welfare-Welfare Fraud	0	0	0	0	0	0
5101-40	64.146	Welfare-Clerical Support	2	3	0	3	0	3
5206	64.147	TANF-Foster Care	26	54	0	54	0	54
5211	64.148	Delinquent Tax Sales Trust Fund	2	4	0	4	0	4
5301	64.149	General Relief	2	3	0	3	0	3
5601	64.150	Veterans Service Officer	1	1	0	1	0	1
6201-35	64.151	Library-Literacy Prg	13	26	0	26	0	26
7202	64.152	Subsidy Requests Organizations	1	1	0	1	0	1
7204	64.153	Ettl Hall	13	27	0	27	0	27
Total Other Departments-2			3,194	6,573	0	6,573	0	6,573

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**County of Sutter
County-wide Cost Allocation Plan**

Service Department Financial Data

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Exhibit 5A. Sutter County Cost Plan Schedule of Service Department Costs to be Allocated, Year Ended June 30, 2016

	CAO	Auditor- Controller	Treasurer- Tax Collector	General Services	County Counsel	Human Resources	Building Maintenance	Central Services	Totals
	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
Salaries and Benefits	985,139	1,102,624	568,717	724,121	991,264	487,559	2,097,136	0	6,956,559
Services and Supplies	9,577	41,396	88,426	26,823	143,338	59,902	718,347	307,845	1,395,654
Interfund Costs	78,182	524,165	188,173	115,818	50,294	163,038	130,252	0	1,249,921
Intrafund Costs	1,312	13,566	10,008	2,205	3,092	3,542	210,993	0	244,717
Operating Transfer Out	6,031	1,501	0	6,005	6,615	4,672	16,167	0	40,991
Expenditures Per Ledger	1,080,241	1,683,252	855,324	874,972	1,194,602	718,714	3,172,893	307,845	9,887,842
Add (Subtract):									
Interfund Revenues	0	0	0	(370,604)	0	(13,050)	(480,215)	(188,693)	(1,052,562)
Intrafund Revenues	0	0	0	(304,668)	0	(1,702)	(261,376)	(117,766)	(685,512)
Other Revenues	(224)	(2,583)	(335,539)	(13,877)	(64,672)	(14,863)	(32,563)	(32,496)	(496,818)
Revenues Per Ledger	(224)	(2,583)	(335,539)	(689,149)	(64,672)	(29,615)	(774,154)	(338,954)	(2,234,891)
Costs Per Ledger	1,080,017	1,680,669	519,785	185,823	1,129,930	689,099	2,398,739	(31,110)	7,652,951
Add (Subtract):									
Other Costs	0	0	0	0	0	0	0	0	0
Other Costs Allocated*	12,943	65,151	8,779	17,216	12,100	8,702	42,025	232	167,148
Total Other Cost	12,943	65,151	8,779	17,216	12,100	8,702	42,025	232	167,148
Total Departmental Cost	1,092,960	1,745,820	528,563	203,039	1,142,030	697,801	2,440,764	(30,878)	7,820,100
Adjustments**									
Add (Subtract):									
Direct Billed Revenue	204	0	304,966	675,272	47,518	3,249	22,756	307,309	1,361,275
(Expenditures)/Revenues Not Allowed	(1,599)	(12,066)	(2,026)	(1,706)	(1,706)	(2,132)	509,121	31,646	519,532
General Government Costs Not Allowed	(229,418)	(187,524)	(522,611)	0	(190,537)	0	0	0	(1,130,090)
Total Costs Not Allowed	(230,813)	(199,590)	(219,671)	673,566	(144,724)	1,117	531,878	338,954	750,718
Total Allowable Costs	862,147	1,546,230	308,893	876,605	997,306	698,918	2,972,642	308,077	8,570,817

*Amounts from the "Other Costs Allocation" Exhibit 4A. allocation schedule.

**Exhibit 5B. Service Department Costs - Sutter County Administrator's Office
June 30, 2016**

	100.00%	31.49%	34.41%	13.08%	21.02%
Total Costs	Budget	Dept	Direct	General	Gov't
(\$)	Prep	Assist	Identified	Gov't	Allocated
Salaries and Benefits	985,139	310,261	338,979	128,848	207,050
Services and Supplies	9,577	3,016	3,295	1,253	2,013
Interfund Costs	78,182	24,623	26,902	10,226	16,432
Intrafund Costs	1,312	413	452	172	276
Operating Transfers In	6,031	1,899	2,075	789	1,268

Expenditures Per Ledger	1,080,241	340,213	371,703	141,287	227,038
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Add (Subtract):					
Interfund Revenues	0	0	0	0	0
Intrafund Revenues	0	0	0	0	0
Other Revenues	(224)	(6)	(7)	(207)	(4)

Revenues Per Ledger	(224)	(6)	(7)	(207)	(4)
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Costs Per Ledger	1,080,017	340,206	371,696	141,080	227,034
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Add (Subtract):					
Other Costs Allocated	12,943	4,076	4,454	1,693	2,720

Total Departmental Cost	1,092,960	344,283	376,150	142,773	229,754
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Add (Subtract):					
Direct Billed Revenue	204	0	0	204	0
(Expenditures)/Revenues Not Allowed	(1,599)	(503)	(550)	(209)	(336)
General Government Costs Not Allowed	(229,418)	0	0	0	(229,418)

Total Department Adjustments	(230,813)	(503)	(550)	(5)	(229,754)
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Total Allowable Costs	862,147	343,779	375,600	142,768	0
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Allocation of Costs with Administrative Charges Applied Based on Labor Cost %

	31.49%	34.41%	13.08%	21.02%	100.00%
Budget	Dept	Direct	General	Total	Allocated
Prep	Assist	Identified	Gov't	Gov't	Allocated
(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
First Allocation	343,779	375,600	142,768	0	862,147
Second Allocation	27,221	29,741	11,305	18,166	86,433

**Exhibit 5C. Service Department Costs - Auditor-Controller
June 30, 2016**

	100.00%	34.23%	29.58%	16.90%	3.81%	15.48%
Total	Costs	Dept	Payroll	Claims	Direct	General
(\$)	(\$)	Accounting	(\$)	(\$)	Identified	Gov't
Salaries and Benefits	1,102,624	377,404	326,151	186,398	41,998	170,673
Services and Supplies	41,396	14,169	12,245	6,998	1,577	6,408
Interfund Costs less I.T. Costs	18,157	8,178	4,488	2,565	578	2,348
Direct Identified Interfund I.T. Costs	506,008	199,432	194,184	103,311	0	9,081
Intrafund Costs	13,566	642	555	12,006	71	291
Operating Transfers Out	1,501	514	444	254	57	232
Expenditures Per Ledger	1,683,252	600,339	538,067	311,532	44,281	189,033
Add (Subtract):						
Interfund Revenues	0	0	0	0	0	0
Intrafund Revenues	0	0	0	0	0	0
Other Revenues	(2,583)	(29)	(25)	(14)	(3)	(2,513)
Revenues Per Ledger	(2,583)	(29)	(25)	(14)	(3)	(2,513)
Costs Per Ledger	1,680,669	600,311	538,042	311,518	44,278	186,520
Add (Subtract):						
Other Costs Allocated	65,151	22,300	19,271	11,014	2,482	10,085
Total Departmental Cost	1,745,820	622,611	557,314	322,531	46,759	196,605
Add (Subtract):						
Direct Billed Revenue	0	0	0	0	0	0
(Expenditures)/Revenues Not Allowed	(12,066)	(2,985)	0	0	0	(9,081)
General Government Costs Not Allowed	(187,524)	0	0	0	0	(187,524)
Total Department Adjustments	(199,590)	(2,985)	0	0	0	(196,605)
Total Allowable Costs	1,546,230	619,626	557,314	322,531	46,759	0

Allocation of Costs with Administrative Charges Applied Based on Labor Cost %

	34.23%	29.58%	16.90%	3.81%	15.48%	100.00%
Accounting	Dept	Payroll	Claims	Direct	General	Total
(\$)	(\$)	(\$)	(\$)	Identified	Gov't	Allocated
First Allocation	619,626	557,314	322,531	46,759	0	1,546,230
Second Allocation	29,427	25,431	14,534	3,275	13,308	85,975

**Exhibit 5D. Service Department Costs - Treasurer-Tax Collector
June 30, 2016**

	100.00%	44.73%	55.27%
	Total	Treasury	General
	Costs		Gov't
	(\$)	(\$)	(\$)
Salaries and Benefits	568,717	230,753	337,964
Services and Supplies	88,426	54,072	34,355
Interfund Costs	188,173	19,706	168,467
Intrafund Costs	10,008	435	9,573
Operating Transfer Out	0	0	0
Expenditures Per Ledger	855,324	304,966	550,358
Add (Subtract):			
Interfund Revenues	0	0	0
Intrafund Revenues	0	0	0
Other Revenues	(335,539)	(304,966)	(30,573)
Revenues Per Ledger	(335,539)	(304,966)	(30,573)
Costs Per Ledger	519,785	(0)	519,785
Add (Subtract):			
Other Costs Allocated	8,779	3,927	4,852
Total Departmental Cost	528,563	3,926	524,637
Add (Subtract):			
Direct Billed Revenue	304,966	304,966	0
(Expenditures)/Revenues Not Allowed	(2,026)	0	(2,026)
General Government Costs Not Allowed	(522,611)	0	(522,611)
Total Department Adjustments	(219,671)	304,966	(524,637)
Total Allowable Costs	308,893	308,892	0
Allocation of Costs with Administrative Charges Applied Based on Labor Cost %			
	44.73%	55.27%	100.00%
	Treasury	General	Total
	(\$)	Gov't	Allocated
	(\$)	(\$)	(\$)
First Allocation	308,892	0	308,893
Second Allocation	34,379	42,483	76,862

**Exhibit 5E: Service Department Costs - General Services
June 30, 2016**

	100.00%	7.57%	1.02%	0.47%	9.18%	0.85%	0.69%	80.23%
Total	Purchase	Telecomm	Vehicles	Mail	Printing	Copier	Direct	
Costs	Orders		Services	Services	Services	Services	Identified	
(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
Salaries and Benefits	54,804	7,373	3,373	66,496	6,137	4,976	580,962	
Services and Supplies	2,030	273	125	2,463	227	184	21,520	
Interfund Costs	8,766	1,179	540	10,636	982	796	92,921	
Intrafund Costs	167	22	10	202	19	15	1,769	
Operating Transfer Out	455	61	28	551	51	41	4,818	
Expenditures Per Ledger	66,221	8,909	4,076	80,349	7,415	6,012	701,989	
Add (Subtract):								
Interfund Revenues	0	0	0	0	0	0	(370,604)	
Intrafund Revenues	0	0	0	0	0	0	(304,668)	
Other Revenues	(1,050)	(141)	(65)	(1,274)	(118)	(95)	(11,133)	
Revenues Per Ledger	(1,050)	(141)	(65)	(1,274)	(118)	(95)	(686,405)	
Costs Per Ledger	65,171	8,768	4,011	79,074	7,298	5,917	15,584	
Add (Subtract):								
Other Costs Allocated	1,303	175	80	1,581	146	118	13,812	
Total Departmental Cost	66,474	8,943	4,092	80,655	7,444	6,035	29,396	
Add (Subtract):								
Direct Billed Revenue	0	0	0	0	0	0	675,272	
(Expenditures)/Revenues Not Allowed	(129)	(17)	(8)	(157)	(14)	(12)	(1,369)	
General Government Costs Not Allowed	0	0	0	0	0	0	0	
Total Department Adjustments	(129)	(17)	(8)	(157)	(14)	(12)	673,903	
Total Allowable Costs	66,345	8,926	4,084	80,499	7,429	6,023	703,300	

Allocation of Costs with Administrative Charges Applied Based on Labor Cost %

	7.57%	1.02%	0.47%	9.18%	0.85%	0.69%	80.23%	100.00%
Purchase	Telecomm	Vehicles	Mail	Printing	Copier	Services	Identified	Total
Orders		Services	Services	Services	Services	Services	Allocated	
(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
First Allocation	66,345	8,926	4,084	80,499	7,429	6,023	703,300	876,605
Second Allocation	5,422	729	334	6,579	607	492	57,476	71,639

Exhibit 5F. Service Department Costs - County Counsel
June 30, 2016

	100.00%	83.96%	16.04%
Total	Legal	General	Gov't
Costs	Assistance	Gov't	Allocated
(\$)	(\$)	(\$)	(\$)
Salaries and Benefits	832,259	159,004	
Services and Supplies	120,346	22,992	
Interfund Costs	42,226	8,067	
Intrafund Costs	2,596	496	
Operating Transfer Out	5,554	1,061	
Expenditures Per Ledger	1,002,981	191,621	
Add (Subtract):			
Interfund Revenues	0	0	0
Intrafund Revenues	0	0	0
Other Revenues	(61,921)	(2,752)	
Revenues Per Ledger	(61,921)	(2,752)	
Costs Per Ledger	941,060	188,870	
Add (Subtract):			
Other Costs	0	0	0
Other Costs Allocated	10,159	1,941	
Total Departmental Cost	951,220	190,811	
Add (Subtract):			
Direct Billed Revenue	47,518	0	0
(Expenditures)/Revenues Not Allowed	(1,432)	(274)	
General Government Costs Not Allowed	0	(190,537)	
Total Department Adjustments	46,086	(190,811)	
Total Allowable Costs	997,306	0	

Allocation of Costs with Administrative Charges Applied Based on Labor Cost %

	83.96%	16.04%	100.00%
Legal	General	Gov't	Total
Assistance	Gov't	Allocated	Allocated
(\$)	(\$)	(\$)	(\$)
First Allocation	997,306	0	997,306
Second Allocation	46,353	8,856	55,209

**Exhibit 5G. Service Department Costs - Human Resources
June 30, 2016**

	100.00%	66.31%	33.36%	0.26%	0.07%
Total Cost (\$)	Employee/Relations (\$)	Recruit/Class Non-MSS (\$)	Recruit/Class MSS (\$)	Direct ID (\$)	
Salaries and Benefits	487,559	323,295	162,653	1,255	356
Services and Supplies	59,902	39,720	19,984	154	44
Interfund Costs	163,038	108,109	54,391	420	119
Intrafund Costs	3,542	2,349	1,182	9	3
Operating Transfer Out	4,672	3,098	1,559	12	3
Expenditures Per Ledger	718,714	476,570	239,767	1,851	525
Add (Subtract):					
Interfund Revenues	(13,050)	(8,653)	(4,353)	(34)	(10)
Intrafund Revenues	(1,702)	(1,129)	(568)	(4)	(1)
Other Revenues	(14,863)	(14,458)	(85)	(1)	(320)
Revenues Per Ledger	(29,615)	(24,240)	(5,006)	(39)	(330)
Costs Per Ledger	689,099	452,331	234,761	1,812	195
Add (Subtract):					
Other Costs Allocated	8,702	5,770	2,903	22	6
Total Departmental Cost	697,801	458,101	237,664	1,834	201
Add (Subtract):					
Direct Billed Revenue	3,249	2,930	0	0	319
(Expenditures)/Revenues Not Allowed	(2,132)	(1,414)	(711)	(5)	(2)
General Government Costs Not Allowed	0	0	0	0	0
Total Department Adjustments	1,117	1,516	(711)	(5)	318
Total Allowable Costs	698,918	459,617	236,953	1,829	519

Allocation of Costs Based on Labor Cost %

	66.31%	33.36%	0.26%	0.07%	100.00%
Employee/Relations (\$)	Recruit/Class Non-MSS (\$)	Recruit/Class MSS (\$)	Direct ID (\$)	Total Allocated (\$)	
First Allocation	459,617	236,953	1,829	519	698,918
Second Allocation	124,005	62,388	482	137	187,011

**Exhibit 5H. Service Department Costs - Building Maintenance
June 30, 2016**

	100.00%	35.87%	8.65%	53.57%	1.92%
Total Costs	Maintenance	Grounds	Custodial	Admin	
(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
Salaries and Benefits	2,097,136	772,467	244,752	1,038,671	41,244
Services and Supplies	718,347	605,104	37,369	75,873	0
Interfund Costs	130,252	59,718	36,296	34,238	0
Intrafund Costs	210,993	126,482	42,422	42,089	0
Operating Transfer Out	16,167	16,167	0	0	0
Expenditures Per Ledger	3,172,893	1,579,938	360,839	1,190,871	41,244
Add (Subtract):					
Interfund Revenues	(480,215)	(341,848)	(28,988)	(109,379)	0
Intrafund Revenues	(261,376)	(97,642)	(140,021)	(23,713)	0
Other Revenues	(32,563)	(32,563)	0	0	0
Revenues Per Ledger	(774,154)	(472,053)	(169,009)	(133,092)	0
Costs Per Ledger	2,398,739	1,107,886	191,830	1,057,779	41,244
Add (Subtract):					
Other Costs Allocated	42,025	15,075	3,633	22,512	805
Total Departmental Cost	2,440,764	1,122,960	195,464	1,080,291	42,049
Add (Subtract):					
Direct Billed Revenue	22,756	22,756	0	0	0
(Expenditures)/Revenues Not Allowed	509,121	207,660	168,796	132,666	0
General Government Costs Not Allowed	0	0	0	0	0
Total Department Adjustments	531,878	230,416	168,796	132,666	0
Total Allowable Costs	2,972,642	1,353,377	364,259	1,212,957	42,049

Allocation of Costs with Administrative Charges Applied Based on Labor Cost %

	35.87%	8.65%	53.57%	1.92%	100.00%
Maintenance	Grounds	Custodial	Admin	Total	Allocated
(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
First Allocation	1,353,377	364,259	1,212,957	42,049	2,972,642
Second Allocation	71,007	17,114	106,038	3,791	197,949

**Exhibit 5i. Service Department Costs - Central Services
June 30, 2016**

	100.00%	68.16%	13.71%	18.13%
	Total	Postage	Printing	Copiers
	Costs	Service	Leases/	Paper Costs
	(\$)	(\$)	(\$)	(\$)
Salaries and Benefits	0	0	0	0
Services and Supplies	307,845	209,822	42,203	55,819
Interfund Costs	0	0	0	0
Intrafund Costs	0	0	0	0
Operating Transfer Out	0	0	0	0
Expenditures Per Ledger	307,845	209,822	42,203	55,819
Add (Subtract):				
Interfund Revenues	(188,693)	(110,029)	(29,638)	(53,248)
Intrafund Revenues	(117,766)	(72,580)	(12,565)	(32,620)
Other Revenues	(32,496)	(27,212)	0	(1,060)
Revenues Per Ledger	(338,954)	(209,822)	(42,203)	(86,929)
Costs Per Ledger	(31,110)	0	0	(31,110)
Add (Subtract):				
Other Costs Allocated	232	158	32	42
Total Departmental Cost	(30,878)	158	32	(31,068)
Add (Subtract):				
Direct Billed Revenue	307,309	209,822	42,203	55,283
(Expenditures)/Revenues Not Allowed	31,646	0	0	31,646
General Government Costs Not Allowed	0	0	0	0
Total Department Adjustments	338,954	209,822	42,203	86,929
Total Allowable Costs	308,077	209,980	42,235	55,861

Allocation of Costs with Administrative Charges Applied Based on Labor Cost %

	68.16%	13.71%	18.13%	100.00%
	Postage	Printing	Copier/	Total
	Services	Paper	Allocated	(\$)
	(\$)	(\$)	(\$)	(\$)
First Allocation	209,980	42,235	55,861	308,077
Second Allocation	17,463	3,513	4,646	25,621

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**County of Sutter
County-wide Cost Allocation Plan**

Analysis of Labor Costs

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Exhibit 6A. Cost plan Analysis of Labor Costs, Sutter County Administrator, Year Ended June 30, 2016

Labor Cost Center Allocation Based on Time Studies

Employee Name	Title	Salary Base (\$)	Budget Preparation (1)		Departmental Assistance (2)		Direct Identified (3)		General Government (4)		Admin (5)		Total	
			%	(\$)	%	(\$)	%	(\$)	%	(\$)	%	(\$)		
James Arkens	County Administrative Officer	136,671	4	5,467	15	20,911	35	48,381	35	47,288	11	14,624	100	136,671
Curt Coad	Interm CAO	63,500	10	6,550	9	5,604	0	180	40	25,180	41	25,986	100	63,500
Shawne Corley	Assistant County Admin Officer	141,065	38	54,169	13	18,056	0	0	19	26,520	30	42,320	100	141,065
Steve Smith	Deputy County Admin Officer	128,529	13	16,978	4	4,949	2	2,713	3	4,214	78	99,675	100	128,529
Charles Smith	Public Information Officer	84,689	0	0	100	84,689	0	0	0	0	0	0	100	84,689
Tami Lukens	Senior Analyst	103,090	60	62,252	32	32,908	0	0	2	2,294	5	5,636	100	103,090
Larry Bagley	Analyst	14,377	0	0	0	0	100	14,377	0	0	0	0	100	14,377
Barbara Kinnison	Analyst	5,166	100	5,166	0	0	0	0	0	0	0	0	100	5,166
Lisa Bush	Management Asst.	60,638	12	7,503	9	5,599	0	0	0	0	78	47,536	100	60,638
Total Labor Cost Base		737,723	N/A	158,084	N/A	172,716	N/A	65,651	N/A	105,496	N/A	235,777	N/A	737,723
Labor Cost Base %		100.00	N/A	21.43	N/A	23.41	N/A	8.90	N/A	14.30	N/A	31.96	N/A	100.00

Distribution of Costs with Administrative Charges Based on Labor Cost %

Budget Prep (\$)	Dept Assist (\$)	Direct Identified (\$)	General Gov't* (\$)	Total Alloc (\$)	31.49%	34.41%	13.08%	21.02%	100.00%
158,084	172,716	65,651	105,496	501,947					
Administration Costs	74,256	81,129	30,838	49,554	235,777				
Total Labor Costs	232,340	253,845	96,488	155,050	737,723				

The County Administrative Officer (CAO) provides staff services to the Board of Supervisors. The CAO's duties are delineated in the Codification of Sutter County Ordinances and generally include the coordination of County offices and administration of the county's day-to-day affairs. Costs were developed based on time studies and are allocated to all departments based on number of employees. Costs of the CAO are allowable for plan purposes and are categorized and allocated as follows:

1. Budget Preparation includes preparation of the proposed budget, and administration of the final budget.
2. Departmental Assistance includes assisting departments.
3. Direct Identified is time spent on activities that benefit only one fund or department.
4. General Government are general activities that are required to carry out the overall responsibilities of local governments but do not benefit any department. * Indicates that 21.02 % of CAO costs are not eligible for allocation to other County departments.
5. The Administration function is time spent on departmental activities for a common or joint purpose benefiting more than one fund or department.

Exhibit 6B. Cost Plan Analysis of Labor Costs, Auditor-Controller, Year Ended June 30, 2016

Employee Name	Title	Salary Base (\$)	Labor Cost Center Allocation Based on Time Studies														
			Budgeting		Departmental Accounting (1)		Accounting		Payroll (2)	Claims (3)	Direct Identified (4)	General Government (5)	Admin (6)	Total			
			%	(\$)	%	(\$)	%	(\$)							%	(\$)	%
Nathan M. Black	Auditor-Controller	124,362	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	100.0	124,362	100.0	124,362	
Ronda G. Putman	Asst. Auditor-Controller	106,577	8.0	8,526	0.0	0	7.0	7,460	0.0	0	0.0	0	85.0	90,591	100.0	106,577	
John Beaver	Actg Systems Analyst	78,990	0.0	0	0.0	0	3.4	2,678	0.0	0	0.0	0	96.6	76,312	0.0	78,990	
Angie Borrego	Accountant II	63,792	0.0	0	0.0	0	100.0	63,792	0.0	0	0.0	0	0.0	0	100.0	63,792	
Marisa Garramore	Accountant II	53,571	0.0	0	0.0	0	58.4	31,302	4.5	2,400	0.0	0	7.6	4,050	100.0	53,571	
Bonnie Briscoe	Accountant II	62,252	0.0	0	29.4	18,314	63.4	39,468	1.4	859	0.0	0	0.3	162	100.0	62,252	
Curtis Hutchins	Account Clerk III	53,718	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	100.0	53,718	
Julie Johnson	Account Tech II	53,718	0.0	0	0.0	0	3.0	1,612	0.0	0	0.0	0	56.0	30,082	100.0	53,718	
Judy Hartney	Account Tech II	62,247	0.0	0	0.0	0	0.0	0	96.8	60,255	0.0	0	3.2	1,992	0.0	62,247	
Stacey Sotelo	Accountant II	53,548	0.0	0	0.0	0	0.0	0	100.0	53,548	0.0	0	0.0	0	100.0	53,548	
Ethan Gutierrez	Account Clerk I-LT	32,574	0.0	0	0.0	0	0.0	0	100.0	32,574	0.0	0	0.0	0	100.0	32,574	
Samatha Rouse	Account Tech I-EH	809	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	100.0	809	
Imelda Luna	Account Tech I-EH	8,967	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	100.0	8,967	0.0	8,967	
Total Labor Cost Base		755,125	N/A	8,526	N/A	18,314	N/A	146,311	N/A	149,636	N/A	85,518	N/A	19,288	N/A	78,304	249,247
Labor Cost Base %		100.00	N/A	1.13	N/A	2.43	N/A	19.38	N/A	19.82	N/A	11.33	N/A	2.55	N/A	10.37	33.01

Distribution of Costs with Administrative Charges Based on Labor Cost %

Dept	Acct	Payroll	Claims	Direct	General	Total
(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
173,151	149,636	85,518	19,288	78,304	505,878	
85,312	73,726	42,135	9,494	38,580	249,247	
258,463	223,362	127,653	28,762	116,885	755,125	

The Auditor-Controller's department is responsible for maintaining the fiscal records for the County and special districts governed by the Board of Supervisors according to authority set forth in the Government Code. Costs were developed based on time studies and are allocated to all departments based on adjusted expenditures, number of employees, and the total number of checks issued per department. Part of the Payroll Function costs are allocated to the Direct Identified Function for payroll functions performed for Special Districts. Costs of the Auditor-Controller are allowable for plan purposes and are categorized and allocated as follows:

1. Departmental Accounting includes compilation of the final budget, accounting for County payments and receipts, cost accounting, audit management of special districts, accounting for Courts, and preparation of various financial reports to State and Federal agencies.
2. Payroll function processes payroll and all related duties for the County.
3. Claims function issues warrants to vendors, welfare and child support recipients.
4. Direct Identified is time spent on activities that benefit only one fund or department.
5. General Government are general activities that are required to carry out the overall responsibilities of local governments but do not benefit any department, this also includes property tax assessment roll maintenance, accounting for various types of benefit assessments, special assessments and bonds.
* Indicates that 15.48 % of Auditor-Controller costs are not eligible for allocation to other County departments.
6. The Administration function is time spent on departmental activities for a common or joint purpose benefiting more than one fund or department.

Exhibit 6C. Cost Plan Analysis of Labor Costs, Treasurer-Tax Collector, Year Ended June 30, 2016

Employee Name	Title	Labor Cost Center Allocation Based on Time Studies									
		Salary Base		Treasury (1)		Taxes (2)		Admin (3)		Total	
		(\$)	%	(\$)	%	(\$)	%	(\$)	%	(\$)	%
Steve Harrah	Treasurer-Tax Collector	113,721	63.0	71,679	25.0	28,430	12.0	13,612	100.0	113,721	100.0
Christina Hernandez	Staff Analyst	39,515	17.1	6,770	34.8	13,770	48.0	18,975	100.0	39,515	100.0
Lorena Adame	Treasurer-Collector Deputy III	52,236	19.7	10,272	80.3	41,964	0.0	0	100.0	52,236	100.0
Teri Wilcox	Treasurer-Collector Deputy II	43,258	86.3	37,334	13.7	5,923	0.0	0	100.0	43,258	100.0
Carla Peverini	Treasurer-Collector Deputy II	43,258	12.0	5,175	88.0	38,082	0.0	0	100.0	43,258	100.0
Kaiti Thomason	Treasurer-Collector Deputy I	37,189	11.0	4,082	89.0	33,107	0.0	0	100.0	37,189	100.0
Angelica Nuno	Treasurer-Collector Deputy I	29,643	33.4	9,902	66.6	19,741	0.0	0	100.0	29,643	100.0
Cherie Morse	Treasurer-Collector Deputy I	1,848	100.0	1,848	0.0	0	0.0	0	100.0	1,848	100.0
Dolores Terry	Treasurer-Collector Deputy I	2,327	31.1	725	68.9	1,603	0.0	0	100.0	2,327	100.0
Total Labor Cost Base		362,994	N/A	147,786	N/A	182,620	N/A	32,587	N/A	362,994	N/A
Labor Cost Base %		100.00	N/A	40.71	N/A	50.31	N/A	8.98	N/A	100.00	100.00

Distribution of Costs with Administrative Charges Based on Labor Cost %

Treasury	44.73%	55.27%	100.00%
		Taxes*	Total
(\$)	(\$)	(\$)	Allocated
147,786	182,620	330,406	
14,576	18,012	32,587	
162,362	200,632	362,994	

The Treasurer-Tax Collector is responsible for the receipt and safekeeping of all moneys paid to the County. The Treasurer redeems checks authorized by the Auditor-Controller. Costs were developed based on time studies and are allocated to all departments based on the average daily cash balance. A portion of various employees' salary are paid for by budget unit 1204-Office of Revenue Collection resulting in the above salary base not equaling the Human Resources salary schedule. Costs of the Treasurer are allowable for plan purposes and are categorized and allocated as follows:

1. The Treasury function includes time spent on receipt, disbursement and investment of funds for the County, special districts, and school districts; and warrant handling for payroll and vendors.
2. The Taxes function includes activities that are required to carry out the overall responsibilities of local governments but do not benefit any department. This is classified as General Government and is not allowable for plan purposes.
* Indicates that 55.27% of Treasurer-Tax Collector cost is not eligible for allocation to other County departments.
3. The Administration function is time spent on departmental activities for a common or joint purpose benefiting more than one fund/department.

Exhibit 6D. Cost Plan Analysis of Labor Costs, General Services, Year Ended June 30, 2016

Employee Name	Title	Labor Cost Center Allocation Based on Time Studies												Total						
		Salary Base (\$)	Purchasing (1) %	Purchasing (1) (\$)	Telecomm (2) %	Telecomm (2) (\$)	Vehicles (3) %	Vehicles (3) (\$)	Mail Services (4) %	Mail Services (4) (\$)	Printing Services (5) %	Printing Services (5) (\$)	Copier Services (6) %		Copier Services (6) (\$)	Direct Identified (7) %	Direct Identified (7) (\$)	Admin (8) %	Admin (8) (\$)	Total %
Megan Greve	General Services Director	133,138	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	89.0	118,453	11.0	14,685	100.0	133,138
Barbara Buehrle	Admin Service Officer	95,673	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	89.4	85,484	10.7	10,189	100.0	95,673
Karen Abel	Procurement Analyst	36,778	52.3	19,242	11.1	4,068	5.1	1,861	0.0	0	0.0	0	0.0	0	31.1	11,453	0.4	154	100.0	36,778
Shelly Peters	Accounting Tech II	56,481	0.4	237	0.0	0	0.0	0	1.9	1,079	1.1	644	4.9	2,745	71.4	40,321	20.3	11,454	100.0	56,481
Melinda Higgins	Accounting Tech I	45,157	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	60.9	27,500	39.1	17,656	100.0	45,157
David Marquette	Central Service Assistant III	46,236	0.0	0	0.0	0	0.0	0	75.3	34,793	5.9	2,742	0.0	0	12.1	5,608	6.7	3,093	100.0	46,236
Ashley Nunez	Office Asst. II	31,786	14.2	4,523	0.0	0	0.0	0	2.6	814	0.0	0	0.0	0	29.3	9,310	53.9	17,139	100.0	31,786
Kathleen Silva	Office Asst. III	41,446	5.9	2,458	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	54.0	22,381	40.1	16,608	100.0	41,446
Jeffrey Rico	Procurement Analyst	4,303	87.7	3,774	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	12.3	528	100.0	4,303
Total Labor Cost Base		490,999	N/A	30,235	N/A	4,068	N/A	1,861	N/A	36,685	N/A	3,386	N/A	2,745	N/A	320,512	N/A	91,508	N/A	490,999
Labor Cost Base %		100.00	N/A	6.16	N/A	0.83	N/A	0.38	N/A	7.47	N/A	0.69	N/A	0.56	N/A	65.28	N/A	18.64	N/A	100.00

Distribution of Costs with Administrative Charges Based on Labor Cost %

Purchasing (\$)	Telecomm (\$)	Vehicles (\$)	Mail Services (\$)	Printing Services (\$)	Copier Services (\$)	Direct Identified (\$)	Administrative Charges		
							Percentage	Amount	
7.57%	1.02%	0.47%	9.18%	0.85%	0.69%	80.23%			
30,235	4,068	1,861	36,685	3,386	2,745	320,512			
6,926	932	426	8,403	776	629	73,417			
37,161	4,999	2,287	45,088	4,161	3,374	393,928			
Administration Costs							399,491		
Total Labor Costs							91,508		
Total Labor Costs							490,999		

The Purchasing Department is a division of Public Works General Services Division and provides centralized purchasing functions for the County and other governmental agencies. Costs are allocated utilizing direct hours for general purchasing, telecommunications, fixed assets, and vehicles. Mail service costs are allocated by Postage Direct Identified billings and time sheet documentation provided to the Auditor-Controller's Office. Costs of the Purchasing Department are allowable for plan purposes and are categorized and allocated as follows:

1. Purchasing function is time spent on purchasing general items for County departments. Time is tracked by department.
2. Telecommunications function is time spent on contracts for department phone lines. Time is tracked by department.
3. Vehicles function is time spent on the purchase or removal of vehicles. Time is tracked by department.
4. Mail Service includes sorting U.S. mail by departments that have lock boxes, and delivery interdepartmental correspondence to all County departments.
5. Printing Services includes getting requests from departments and coordinating with an outside printing agency, obtaining proofs and final approval from departments and final delivery of products.
6. Copier Services function is time spent on the County copier lease, payment of invoices, and journals to distribute copier lease costs to each department.
7. Direct Identified is time spent on activities that benefit only one fund or department.
8. The Administration function is time spent on departmental activities for a common or joint purpose benefiting more than one fund/department.

Exhibit 6E. Cost Plan Analysis of Labor Costs, County Counsel, Year Ended June 30, 2016

Employee Name	Title	Labor Cost Center Allocation Based on Time Studies									
		Salary Base		Legal Assist (1)		General Government (2)		Administration		Total	
		(\$)	%	(\$)	%	(\$)	%	(\$)	%	(\$)	%
Jean Jordan	County Counsel	165,379	59.4	98,267	23.0	38,032	17.6	29,081	100.0	165,379	100.0
William Vanasek	County Counsel	150,223	78.9	118,684	14.2	21,379	6.8	10,260	100.0	150,223	100.0
Richard Stout	Dep. Co. Counsel III	136,038	85.5	116,344	9.5	12,920	5.0	6,774	100.0	136,038	100.0
Janet Bender	Dep. Co. Counsel III	44,090	75.0	33,077	7.0	3,082	18.0	7,931	100.0	44,090	100.0
Navneet Singh	Dep. Co. Counsel IV	96,719	71.7	69,324	18.7	18,131	9.6	9,264	100.0	96,719	100.0
Stephen Mehlert	Dep Co. Counsel I	54,782	88.4	48,406	0.7	375	11.0	6,001	100.0	54,782	100.0
Janelle Saigeon	Admin Asst. County Counsel	59,821	76.5	45,758	12.2	7,293	11.3	6,771	100.0	59,821	100.0
Total Labor Cost Base		707,052	N/A	529,760	N/A	101,211	N/A	76,081	N/A	707,052	N/A
Labor Cost Base %		100.00	N/A	74.93	N/A	14.31	N/A	10.76	N/A	100.00	N/A

Distribution of Costs with Administrative Charges Based on Labor Cost %

83.96%	Direct Identified (\$)	529,760	101,211	630,971
16.04%	General Gov't* (\$)	63,877	12,204	76,081
	Total Labor Costs	593,637	113,415	707,052

County Counsel serves as the chief civil law lawyer for the County in accordance with the duties prescribed by State and local ordinance. Costs were developed based on time studies and are allocated to all departments based on percentage of salary for services rendered. Costs of County Counsel are allowable for plan purposes and are categorized and allocated as follows:

1. Legal Assist function is time related to attend all meetings of the Board of Supervisors, the County Planning Commission, the Local Agency Formation Commission (LAFCO), and the Assessment Appeals Board. County Counsel also represents the Public Guardian in establishing and renewing conservatorship and the Child Protective Services Division of the Human Services Department in juvenile court proceedings. The department provides legal opinions to County departments and special districts.
2. General Government are general activities that are required to carry out the overall responsibilities of local governments but do not benefit any department, this also includes County Liability services performed for the County.
* Indicates that 16.04% of County Counsel cost is not eligible for allocation to other County departments.
3. The Administration function is time spent on departmental activities for a common or joint purpose benefiting more than one fund or department.

Exhibit 6F. Cost Plan Analysis of Labor Costs, Human Resources, Year Ended June 30, 2016

Employee Name	Title	Labor Cost Center Allocation Based on Time Studies												
		Salary Base (\$)	Employee/Labor Relations (%)	Recruitment/Classification Non-MSS (\$)	Recruitment/Classification MSS (%)	Direct ID (4) (%)	Administration (5) (%)	Total (%)						
Patricia A. Leland	HR Analyst Senior	98,843	45.5	44,953	3.5	0.4	405	0.0	0.0	0	50.6	50,001	100.0	98,843
Marlis Alexander	HR Analyst II	37,194	100.0	37,194	0.0	0.0	0	0.0	0.0	0	0.0	0	100.0	37,194
Agela Ferreira	Accounting Tech-C	22,042	100.0	22,042	0.0	0.0	0	0.0	0.0	0	0.0	0	100.0	22,042
Margaret M. Fraumeni	Personnel Analyst I	67,215	0.0	0	46.7	31,367	0.0	0.0	0.0	0	53.3	35,848	100.0	67,215
Christine N. Luigard	HR Assistant	60,278	0.3	166	0.4	266	0.0	0.2	0.2	115	99.1	59,731	100.0	60,278
Kelly Otis	Office Assistant II-C	34,483	0.0	0	50.4	17,385	0.0	0.0	0.0	0	49.6	17,098	100.0	34,483
Total Labor Cost Base		320,055	N/A	104,355	N/A	52,502	N/A	405	N/A	115	N/A	162,678	N/A	320,055
Labor Cost Base %		100.00	N/A	32.61	N/A	16.40	N/A	0.13	N/A	0.04	N/A	50.83	N/A	100.00

DISTRIBUTION OF COSTS WITH ADMINISTRATIVE CHARGES BASED ON LABOR COST %

EMPLOYEE/LABOR RELATIONS (\$)	RECRUITMENT/CLASSIFICATION NON-MSS (\$)	RECRUITMENT/CLASSIFICATION MSS (\$)	DIRECT ID (\$)	TOTAL ALLOC (\$)
104,355	52,502	405	115	157,377
107,870	54,270	419	119	162,678
212,225	106,772	824	234	320,055

Human Resources Department is responsible for all County personnel functions including labor relations; recruitment and certification for selection; review of and compliance with non-discrimination laws; health insurance and benefit administration; classification and salary analysis; administration of personnel rules and regulations; deferred compensation administration; unemployment insurance administration; and a variety of other compliance programs relating to personnel which are mandated by law. Costs were developed based on time studies and are allocated to County departments based on the number of employees assigned to each department. A portion of various employees' salary is paid for by fund 4591-Workers' Compensation Insurance ISF resulting in the above salary base not equaling the Human Resources salary schedule. Costs of the Personnel Department are allowable for plan purposes and are categorized and allocated as follows:

1. Employee/Labor Relations is time spent on labor relations review of compliance with non-discrimination laws, administration of personnel rules and regulations, deferred compensation administration, unemployment insurance administration, and other compliance programs relating to personnel which are mandated by law. This section also includes time spent on health insurance and benefit administration.
2. Recruitment/Classification Non-MSS is time spent on recruitment, certification or selection, classification and salary analysis. This function does not include employees in the Welfare & social Services Division or the Department of Child Support.
3. Recruitment/Classification Non-MSS is time spent on recruitment, certification or selection, classification and salary analysis. This function applies only to employees in the Welfare & social Services Division or the Department of Child Support.
4. Direct identified is time spent on activities that benefit only one fund or department.
5. The Administration function is time spent on departmental activities for a common or joint purpose benefiting more than one fund or department.

Exhibit 6G. Analysis of Labor Costs, Sutter County Building Maintenance, Year Ended June 30, 2016

Employee Name	Labor Cost Center Allocation Based on Time Studies						Total (\$)
	Salary Base (\$)	Maintenance (1) (\$)	Grounds (2) (\$)	Custodial (3) (\$)	Other Dept Admin (4) (\$)	Building Maint Admin (5) (\$)	
David Allison	2,566	2,566	0	0	0	0	2,566
Roy Blair	65,286	65,286	0	0	0	0	65,286
Forrest Southard	83,322	0	0	0	20,761	62,561	83,322
Manjit Rai	59,526	59,526	0	0	0	0	59,526
Melvin Coles Jr.	50,433	0	0	50,433	0	0	50,433
Stephen Sample	108	108	0	0	0	0	108
Michael Drago	38,244	0	0	38,244	0	0	38,244
Adrian Esquivel	37,649	0	0	37,649	0	0	37,649
Devin Glover	39,531	0	0	39,531	0	0	39,531
James Guthrie	7,028	0	7,028	0	0	0	7,028
Robert Kirk	34,232	0	34,232	0	0	0	34,232
Benjamin Harper	58,767	58,767	0	0	0	0	58,767
Jeffrey Lane	50,839	0	50,839	0	0	0	50,839
Peter Littlefield	66,207	66,207	0	0	0	0	66,207
Earl Lund	38,591	0	0	38,591	0	0	38,591
Gudelia Marin	37,948	0	0	37,948	0	0	37,948
Josefina Medina	38,835	0	0	38,835	0	0	38,835
Maria Medina	36,326	0	0	36,326	0	0	36,326
Michael Wright	18,258	18,258	0	0	0	0	18,258
Lucia Ramos De Herrejon	35,194	0	0	35,194	0	0	35,194
Andrew Figone	38,274	38,274	0	0	0	0	38,274
Brenda Prince	40,587	0	0	40,587	0	0	40,587
Jan Stout	23,818	23,818	0	0	0	0	23,818
Andrew Ramirez	42,632	0	0	42,632	0	0	42,632
Jose Ramos	45,960	0	0	45,960	0	0	45,960
Hector Romero	1,617	0	1,617	0	0	0	1,617
Lidia Nieto	34,137	0	0	34,137	0	0	34,137
Alfred Chavez	38,591	0	0	38,591	0	0	38,591
Kenneth Weldin	56,027	56,027	0	0	0	0	56,027
David Quinones	26,009	0	0	26,009	0	0	26,009
Total Labor Cost Base	1,146,541	388,836	93,716	580,667	20,761	62,561	1,146,541
Labor Cost Base %	100.00	33.91	8.17	50.65	1.81	5.46	100.00

Distribution of Costs with Administrative Charges Based on Labor Cost %

	35.87%	8.65%	53.57%	1.92%	100.00%
	Maintenance	Grounds	Custodial	Other Dept Admin	Total Allocated
	(\$)	(\$)	(\$)		(\$)
Administration Costs	388,836	93,716	580,667	20,761	1,083,980
Total Labor Costs	411,277	99,125	614,180	21,959	1,146,541

The Building Maintenance Department is responsible for maintaining all of the County's facilities. Allocations of costs are directly identified based on the documentation provided to the Auditor's office by the department. Costs for Building Maintenance Department are allowable for cost plan purposes and allocated as follows:

1. Maintenance function consists of property repairs and alterations.
2. Grounds includes landscaping and maintenance of the grounds and general servicing of equipment.
3. Custodial includes all custodial services.
4. Other Department Administration includes administration services provided to departments.
5. Building Maintenance Administrative function is time spent on departmental activities for a common or joint purpose benefiting more than one fund.

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**County of Sutter
County-wide Cost Allocation Plan**

Allocation Basis

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Exhibit 7A. Sutter County Employee Count Allocation, Year Ended June 30, 2016

All Departments

Dept. No.	Department Name	Number of Checks	Number of Periods	Number of Employees
1102	1. County Administrator	162	26	6
1201	2. Auditor-Controller	286	26	11
1202	3. Treasurer-Tax Collector	182	26	7
1205	4. General Services Department	204	26	8
1205-66	5. Central Services	0	26	0
1301	6. County Counsel	154	26	6
1401	7. Human Resources	148	26	6
1700	8. Building Maintenance	660	26	25
1101	9. Board of Supervisors	130	26	5
1105	10. Clerk of the Board	52	26	2
1203	11. Assessor	472	26	18
1204	12. Revenue Collection	52	26	2
1502	13. Elections	169	26	7
1600	14. Sheriff-Communications	577	26	22
1702	15. Water/Wastewater Facilities	26	26	1
1920	16. Engineering Services	156	26	6
1922	17. Water Resources	69	26	3
2103	18. Sheriff's Court Bailiffs	156	26	6
2106	19. Public Defender	26	26	1
2112	20. Consolidated Courts	0	26	0
2125	21. District Attorney	0	26	0
2125-01	22. DA-Criminal Division	538	26	21
2125-03	23. DA-Victim/Witness Assistance	52	26	2
2125-05	24. DA-Statutory Rape Vert Prosecute	0	26	0
2201	25. Sheriff-Coroner	1,337	26	51
2205	26. Sheriff-Boat Patrol	79	26	3
2208	27. Sheriff-Live Oak Contract	182	26	7
2301	28. Sheriff-County Jail	1,514	26	58
2302	29. Anti-Drug Abuse Enforcement	0	26	0
2304	30. Probation	1,149	26	44
2401	31. Emergency Services	26	26	1
2402	32. Fire Services Administration	4	26	0
2601	33. Agricultural Commissioner	517	26	20
2706	34. Recorder	159	26	6
2709	35. Pub. Guardian/Conservator	86	26	3
2710	36. County Clerk	0	26	0
2721	37. Development Services	199	26	8
2724-24	38. Planning & Building	116	26	4
2724-31	39. Community Services Building Inspection	116	26	4
2724-32	40. Code Enforcement Svcs	149	26	0
2725	41. Environmental Health	78	26	6
2726	42. Animal Control	0	26	3
2727	43. CUPA	534	26	0
3100	44. Road	0	26	21
3200	45. County Airport	0	26	0
3300	46. Transportation Development	0	26	0
4102-00	47. Mental Health	0	26	0
4103-10	48. Health	262	26	10
4104-00	49. Mental Health Service Act	26	26	1
4120-00	50. Human Services Admin	87	26	3
4580	51. Fleet Management ISF	105	26	4
4581	52. Information Technology ISF	407	26	16
4590	53. Liability Insurance ISF	0	26	0
4591	54. Workers' Comp. Ins. ISF	20	26	1
4595	55. Employee Wellness Services	0	26	0
5000	56. Trial Court Agency	0	26	0
5101-00	57. Welfare	1	26	0
5200	58. IHSS Public Authority	0	26	0
6201	59. County Library	438	26	17
6301	60. Bi-County Farm Advisor	52	26	2
7101	61. Parks and Recreation	0	26	0
7201	62. Community Memorial Museum	95	26	4
7203	63. Vets Memorial Community Bldg	0	26	0
64.A	Other Departments-1	4,726	26	182
64.B	Other Departments-2	7,377	26	284
65.	Non County Agencies	104	0	4
Total First Allocation		24,211	0	931

Exhibit 7A.1 Sutter County Employee Count Allocation, Year Ended June 30, 2016

Other Departments-1

Dept. No.	Department Name	Number of Checks	Number of Periods	Number of Employees
0112	64.01 Child Supp Serv Reimb/Adjustment	756	26	29
0140	64.02 County Local Revenue Fund	0	26	0
0177	64.03 CCPIF SB 678	0	26	0
0184	64.04 Sheriff Inmate Welfare	52	26	2
0241	64.05 Public Safety Realignment 2011	0	26	0
0252	64.06 Emergency Medical Service	0	26	0
0253	64.07 RLF CDBG Housing Rehabilitation	0	26	0
0279	64.08 Criminal Lab Analysis Fee	0	26	0
0284	64.09 CDBG Housing Rehab 04-STB	0	26	0
0289	64.10 EDBG PI Fund	0	26	0
0301	64.11 County Service Area G	0	26	0
0305	64.12 County Service Area F	419	26	16
0309	64.13 County Service Area C	0	26	0
0311	64.14 County Service Area D	0	26	0
0320	64.15 Sutter County Water Agency	0	26	0
0321	64.16 Lo Canal Operations & Maintenance	0	26	0
0326	64.17 County Water Zone #4	0	26	0
0327	64.18 County Water Zone #5	0	26	0
0329	64.19 County Water Zone #7	0	26	0
0330	64.20 County Water Zone #8	0	26	0
0340	64.21 Co Consolid St Lighting District	0	26	0
0390	64.22 El Cerrito Drain District	0	26	0
0395	64.23 Rio Ramaza Comm. Serv District	0	26	0
1103	64.24 Non-Departmental Expense	0	26	0
1209	64.25 General Revenues	0	26	0
1801	64.26 Plant Acquisition	0	26	0
1911	64.27 General Insurance & Bonds	0	26	0
1923	64.28 Flood Control	0	26	0
2104	64.29 Grand Jury	0	26	0
2109	64.30 Trial Court Funding	0	26	0
2125-04	64.31 DA-Spousal Abuser Prosecute	0	26	0
2125-08	64.32 DA-Criminal Investigation	0	26	0
2125-09	64.33 DA-Welfare Investigation	0	26	0
2125-72	64.34 Local Community Correction Acc	19	26	1
2202	64.35 Net 5-Sheriff	26	26	1
2303	64.36 Delinquency Prevention Commiss'n	0	26	0
2309	64.37 Bi-County Juvenile Hall	0	26	0
2703	64.38 Fish & Game Propagation	0	26	0
2711	64.39 Domestic Violence Centers	0	26	0
3000	64.41 Urban Area Resident St Lighting	0	26	0
4102-01	64.42 Mental Health-Admin Support	762	26	29
4102-02	64.43 Mental Health-Homeless Mgt	0	26	0
4102-03	64.44 Mental Health-Crisis Clinic	412	26	16
4102-04	64.45 Mental Health-Community Services	0	26	0
4102-07	64.46 Mental Health-Inpatient	1,288	26	50
4102-08	64.47 Mental Health-Managed Care	0	26	0
4102-09	64.48 Mental Health-IMD/SNF Facilities	0	26	0
4102-10	64.49 Mental Health-Non IMD	0	26	0
4102-12	64.50 Mental Health-Day Treatment/Adult	0	26	0
4102-13	64.51 Mental Health-Juvenile Hall/Jail	0	26	0
4102-14	64.52 Mental Health-Homeless Mentally Ill	0	26	0
4102-15	64.53 Mental Health-Conditional Release Prgm	26	26	1
4102-16	64.54 Mental Health-Outpatient/Adult	328	26	13
4102-17	64.55 Mental Health-Outpatient/Child	191	26	7
4102-19	64.56 Mental Health-Children's IEP Svcs	0	26	0
4102-20	64.57 Mental Health-Advocacy	0	26	0
4102-22	64.58 Mental Health-Camp Singer	26	26	1
4102-25	64.59 Mental Health-Systems of Care Children	0	26	0
4102-26	64.60 Mental Health-Sutter County BF	52	26	2
4102-28	64.61 Mental Health-Sutter CW MH	0	26	0
4102-29	64.62 Mental Health-Yuba County BF	52	26	2
4102-31	64.63 Mental Health-CSS/Admin Sup	0	26	0
4102-32	64.64 Mental Health-CSOC Adult Prgm	0	26	0
4102-34	64.65 Mental Health-Victor Community	0	26	0
4102-35	64.66 Mental Health-CSS/Direct/Case Svcs	36	26	1
4102-37	64.67 Mental Health-OTP(SACPA)	0	26	0
4102-41	64.68 Mental Health-Alcohol Admin	0	26	0
4102-42	64.69 Mental Health-Prevention	16	26	1
4102-44	64.70 Mental Health-Safe & Drug Free Schls	0	26	0
4102-48	64.71 Mental Health-Sutter Co CW D/A	26	26	1
4102-49	64.72 Mental Health-Yuba County CW D/A	0	26	0
4102-50	64.73 Mental Health-Drug Outpatient	93	26	4
4102-51	64.74 Mental Health-OFC	0	26	0
4102-52	64.75 Mental Health-Drug/Outreach	0	26	0
4102-53	64.76 Mental Health-Drug & Alcohol Juv	0	26	0
4102-54	64.77 Mental Health-First Steps	146	27	5
Total Other Departments-1		4,726	N/A	182

Exhibit 7A.1 Sutter County Employee Count Allocation, Year Ended June 30, 2016

Other Departments-2

Dept. No.	Department Name	Number of Checks	Number of Periods	Number of Employees
4102-58	64.78 Mental Health-Drug Court SC	26	26	1
4102-59	64.79 Mental Health-Yuba County	0	26	0
4102-65	64.80 Mental Health-UR/QI Programs	104	26	4
4102-68	64.81 Mental Health-Drug Medi-Cal	0	26	0
4102-72	64.82 Mental Health-Local Comm Corr	89	26	3
4102-80	64.83 Mental Health-SB678	26	26	1
4102-81	64.84 Mental Health-Juvenile Probation	23	26	1
4102-82	64.85 Mental Health-Forensic	0	26	0
4103-12	64.86 Health-Children & Family	26	26	1
4103-15	64.87 Health-Vital Statistics	0	26	0
4103-20	64.88 Health-CCS	85	26	3
4103-21	64.89 Health-WIC Farmer's Market	0	26	0
4103-26	64.90 Health-MCH	1	26	0
4103-29	64.91 Health-Foster Care	31	26	1
4103-30	64.92 Health-Nursing Admin	26	26	1
4103-31	64.93 Health-CHDP	80	26	3
4103-33	64.94 Health-CMSP Local Health Conn	0	26	0
4103-35	64.95 Health-Field Nursing	0	26	0
4103-36	64.96 Health-Bioterrorism	26	26	1
4103-37	64.97 Health-Pandemic Flu Preparedness	0	26	0
4103-38	64.98 Health-Acute Communicable Dis	116	26	4
4103-39	64.99 Health-Immunization Grant	1	26	0
4103-40	64.100 Health-WIC Nutrition	284	26	11
4103-43	64.101 Health-Homeland Security Grant	0	26	0
4103-45	64.102 Health-WIC Breast Feeding P	0	26	0
4103-50	64.103 Health-Laboratory	70	26	3
4103-51	64.104 Health-AIDS Surveillance	0	26	0
4103-53	64.105 Health-Tuberculosis	0	26	0
4103-54	64.106 Health-Chlamydia	0	26	0
4103-55	64.107 Health-Lead Poisoning	0	26	0
4103-56	64.108 Health-St Tuberculosis Grant	0	26	0
4103-57	64.109 Health-St. Medi-Cal Outreach	26	26	1
4103-60	64.110 Health-Health Education	44	26	2
4103-62	64.111 Health-Non-Hlth Dept Immunization	0	26	0
4103-65	64.112 Health-Community Chronic Disease	0	26	0
4103-66	64.113 Health-Supp Nutritional Asst Prog Ed	92	26	4
4103-67	64.114 Health-Supp Nutr Asst Prgm ED-CWD	26	26	1
4103-68	64.115 Health-Ebola Supplemental	0	26	0
4103-78	64.116 Health-Injury Prevention	0	26	0
4103-81	64.117 Health-Public Health Clinic	52	26	2
4103-82	64.118 Health-Contract Services	0	26	0
4103-99	64.119 Health-Tobacco Control	26	26	1
4104-01	64.120 MHSA-Children's Sed Full Svc Part	79	26	3
4104-02	64.121 MHSA-Urgent Services	45	26	2
4104-03	64.122 MHSA-Transition Age Youth FSP	117	26	5
4104-04	64.123 MHSA-Adult and Older Adult FSP	50	26	2
4104-05	64.124 MHSA-Older Adult Mobile Outreach	26	26	1
4104-06	64.125 MHSA-Ethnic Outreach Services	122	26	5
4104-07	64.126 MHSA-Housing Program	0	26	0
4104-08	64.127 MHSA-Wellness & Recover Adult	173	26	7
4104-09	64.128 MHSA-Adult Urgent Services	130	26	5
4104-10	64.129 MHSA-Therapeutic Services	237	26	9
4104-12	64.130 MHSA-Community Prev Team	76	26	3
4104-14	64.131 MHSA-MHSA IT Proj	0	26	0
4104-15	64.132 MHSA-Work Educ & Training	0	26	0
4104-16	64.133 MHSA-Innovation	78	26	3
4104-17	64.134 MHSA-Administrative	23	26	1
4120-93	64.135 Human Services-Security & Compliance	0	26	0
4134-00	64.136 Jail Medical	397	26	15
4134-72	64.137 Jail Medical-LCC	49	26	2
4400	64.138 Sutter Co Waterworks District #1	0	26	0
4934	64.139 Public Admin Escheatment	0	26	0
5101-05	64.140 Welfare-Social Workers Empy	642	26	25
5101-10	64.141 Welfare-Admin Support	557	26	21
5101-15	64.142 Welfare-Non-Welfare Admin Svcs	52	26	2
5101-20	64.143 Welfare-Social Services	630	26	24
5101-30	64.144 Welfare-Eligibility & Nonservices	2,021	26	78
5101-35	64.145 Welfare-Welfare Fraud	11	26	0
5101-40	64.146 Welfare-Clerical Support	582	26	22
5206	64.147 TANF-Foster Care	0	26	0
5211	64.148 Delinquent Tax Sales Trust Fund	0	26	0
5301	64.149 General Relief	0	26	0
5601	64.150 Veterans Service Officer	0	26	0
6201-35	64.151 Library-Literacy Prg	0	26	0
7202	64.152 Subsidy Requests Organizations	0	26	0
7204	64.153 Ettl Hall	0	26	0
Total Other Departments-2		7,377	N/A	284

Exhibit 7A.2 Sutter County Employee Count Allocation, Year Ended June 30, 2016

Non County Agencies

Fund No.	Fund Name	Number of Checks	Number of Periods	Number of Employees
5100	65.01 Children/Family Comm.	104	26	4
5116	65.02 DNA ID Prop 69 State	0	26	0
5121	65.03 Redevelopment Prop Tax Tr	0	26	0
5125	65.04 ERAF 04/05	0	26	0
5128	65.05 Live Oak Redevelopment Agency	0	26	0
5193	65.06 Highland EST Improv Redemption	0	26	0
5203	65.07 Agency Collections Payable	0	26	0
5212	65.08 Local Transportation Tax	0	26	0
5215	65.09 Tax Collector's Trust	0	26	0
5218	65.10 Taxes	0	26	0
5219	65.11 In Lieu Tax Trust	0	26	0
5240	65.12 City of Live Oak	0	26	0
5241	65.13 City of Yuba City	0	26	0
5262	65.14 Sutter-Butte Flood Control	0	26	0
5263	65.15 Sac Area Flood Control	0	26	0
5265	65.16 FRAQMD	0	26	0
5267	65.17 Statewide Comm Infrastructure	0	26	0
5277	65.18 Narco	0	26	0
5280	65.19 Regional Waste Management	0	26	0
6401	65.20 Fairview Cemetery	0	26	0
6402	65.21 Live Oak Cemetery	0	26	0
6403	65.22 Meridian Cemetery Trust	0	26	0
6404	65.23 Nicolaus Cemetery	0	26	0
6405	65.24 Pleasant Grove Cemetery	0	26	0
6406	65.25 Sutter Cemetery	0	26	0
6415	65.26 Gilsizer County Drainage	0	26	0
6416	65.27 Live Oak Cemetery Specl Assess	0	26	0
6419	65.28 Meridian Fire District	0	26	0
6420	65.29 Sutter Basin Fire	0	26	0
6424	65.30 Levee Disrt #1-Feather River	0	26	0
6426	65.31 Levee District #1	0	26	0
6427	65.32 Levee District #9	0	26	0
6428	65.33 Maintenance Area #3	0	26	0
6429	65.34 Maintenance Area #7 Zone 2	0	26	0
6430	65.35 Maintenance Area #7 Zone 3	0	26	0
6431	65.36 Maintenance Area #7 Zone 4	0	26	0
6434	65.37 Bear River Levee Maintenance	0	26	0
6435	65.38 Colusa Mosquito Abatement	0	26	0
6436	65.39 S-Y Mosquito & Vector Control	0	26	0
6437	65.40 Maintenance Area #16 Zone 1	0	26	0
6438	65.41 Maintenance Area #16 Zone 2	0	26	0
6439	65.42 Maintenance Area #16 Zone 3	0	26	0
6440	65.43 Maintenance Area #16 Zone 4	0	26	0
6449	65.44 Reclamation District #1000	0	26	0
6451	65.45 Reclamation District #70	0	26	0
6452	65.46 Reclamation District #777	0	26	0
6453	65.47 Reclamation District #817	0	26	0
6455	65.48 Reclamation District #1001	0	26	0
6458	65.49 Reclamation District #2054	0	26	0
6459	65.50 Reclamation District #2056	0	26	0
6460	65.51 Reclamation District #2103	0	26	0
6461	65.52 Reclamation District #1500	0	26	0
6462	65.53 Reclamation District #1660	0	26	0
6470	65.54 Sutter County Resource Conservtn	0	26	0
6471	65.55 LAFCO	0	26	0
6480	65.56 Butte Water District	0	26	0
6481	65.57 Feather Water District	0	26	0
6484	65.58 SCS-90 Series A-Imprv Redemptn	0	26	0
6489	65.59 CA First Sutter	0	26	0
7561	65.60 Yuba City Unified CFD #1	0	26	0
7562	65.61 Woodland Unified	0	26	0
7565	65.62 Sutter Co Schools	0	26	0
7577	65.63 Yuba Community College	0	26	0
7601	65.64 E Nicolaus High 2000 Debt	0	26	0
7602	65.65 Woodland Unified Debt Ser	0	26	0
7607	65.66 Sutter High 2008 Bond Deb	0	26	0
7651	65.67 YC#99-1 Series C Bonds Db	0	26	0
7652	65.68 YC 2004-1 Meas K Bonds Deb	0	26	0
7654	65.69 Franklin Elem 2006 DBT Ser	0	26	0
7655	65.70 Yuba Comm. College Distr DS-A	0	26	0
7656	65.71 Yuba Comm. College Distr DS-B	0	26	0
7657	65.72 Yuba Comm College Distrb	0	26	0
7661	65.73 LO#04-1 Series A Bonds Db	0	26	0
7663	65.74 East Nicolaus H 2014 Debt Svc	0	26	0
NVBH	65.75 North Valley Beh Health	0	26	0
Total Non County Agencies		104	N/A	4

Exhibit 7B. Sutter County Warrant Allocation, Year Ended June 30, 2016

All Departments

Dept. No.	Department Name	Number of Claims	Warrant Allocation	Total Warrant
1102	1. County Administrator	83	39	44
1201	2. Auditor-Controller	175	82	93
1202	3. Treasurer-Tax Collector	201	94	107
1205	4. General Services Department	186	87	99
1205-66	5. Central Services	211	98	113
1301	6. County Counsel	242	113	129
1401	7. Human Resources	284	132	152
1700	8. Building Maintenance	2,073	966	1,107
1101	9. Board of Supervisors	126	59	67
1105	10. Clerk of the Board	68	32	36
1203	11. Assessor	130	61	69
1204	12. Revenue Collection	914	426	488
1502	13. Elections	128	60	68
1600	14. Sheriff-Communications	192	89	103
1702	15. Water/Wastewater Facilities	174	81	93
1920	16. Engineering Services	99	46	53
1922	17. Water Resources	31	14	17
2103	18. Sheriff's Court Bailiffs	15	7	8
2106	19. Public Defender	274	128	146
2112	20. Consolidated Courts	144	67	77
2125	21. District Attorney	0	0	0
2125-01	22. DA-Criminal Division	271	126	145
2125-03	23. DA-Victim/Witness Assistance	37	17	20
2125-05	24. DA-Statutory Rape Vert Prosecute	0	0	0
2201	25. Sheriff-Coroner	902	420	482
2205	26. Sheriff-Boat Patrol	79	37	42
2208	27. Sheriff-Live Oak Contract	65	30	35
2301	28. Sheriff-County Jail	1,030	480	550
2302	29. Anti-Drug Abuse Enforcement	0	0	0
2304	30. Probation	896	418	478
2401	31. Emergency Services	48	22	26
2402	32. Fire Services Administration	59	28	31
2601	33. Agricultural Commissioner	258	120	138
2706	34. Recorder	128	60	68
2709	35. Pub. Guardian/Conservator	93	43	50
2710	36. County Clerk	115	54	39
2721	37. Development Services	149	69	46
2724-24	38. Planning & Building	132	62	87
2724-31	39. Community Services Building Inspection	65	30	102
2724-32	40. Code Enforcement Svcs	6	3	62
2725	41. Environmental Health	67	31	36
2726	42. Animal Control	6	3	3
2727	43. CUPA	17	8	9
3100	44. Road	1,041	485	556
3200	45. County Airport	6	3	3
3300	46. Transportation Development	5	2	3
4102-00	47. Mental Health	215	100	115
4103-10	48. Health	314	146	168
4104-00	49. Mental Health Service Act	327	152	175
4120-00	50. Human Services Admin	39	18	21
4580	51. Fleet Management ISF	1,880	876	1,004
4581	52. Information Technology ISF	405	189	216
4590	53. Liability Insurance ISF	2	1	1
4591	54. Workers' Comp. Ins. ISF	63	29	34
4595	55. Employee Wellness Services	154	72	82
5000	56. Trial Court Agency	0	0	0
5101-00	57. Welfare	4,442	2,071	2,371
5200	58. IHSS Public Authority	82	38	44
6201	59. County Library	416	194	222
6301	60. Bi-County Farm Advisor	133	62	71
7101	61. Parks and Recreation	139	65	74
7201	62. Community Memorial Museum	43	20	23
7203	63. Vets Memorial Community Bldg	52	24	28
64.A	64. Other Departments-1	7,442	3,469	3,973
64.B	64. Other Departments-2	5,816	2,711	3,105
65.	65. Non County Agencies	4,182	1,949	2,233
Total First Allocation		37,371	17,420	20,038

Purpose: To develop an allocation base which reflects the effort required to provide service.

Exhibit 7B.1 Sutter County Warrant Allocation, Year Ended June 30, 2016

Other Departments-1

Dept. No.	Department Name	Number of Claims	Warrant Allocation	Total Warrant
0112	64.01 Child Supp Serv Reimb/Adjustment	358	167	191
0140	64.02 County Local Revenue Fund	28	13	15
0177	64.03 CCPIF SB 678	0	0	0
0184	64.04 Sheriff Inmate Welfare	221	103	118
0241	64.05 Public Safety Realignment 2011	1	0	1
0252	64.06 Emergency Medical Service	12	6	6
0253	64.07 RLF CDBG Housing Rehabilitation	0	0	0
0279	64.08 Criminal Lab Analysis Fee	0	0	0
0284	64.09 CDBG Housing Rehab 04-STB	0	0	0
0289	64.10 EDBG PI Fund	4	2	2
0301	64.11 County Service Area G	4	2	2
0305	64.12 County Service Area F	1,249	582	667
0309	64.13 County Service Area C	179	83	96
0311	64.14 County Service Area D	218	102	116
0320	64.15 Sutter County Water Agency	13	6	7
0321	64.16 Lo Canal Operations & Maintenance	1	0	1
0326	64.17 County Water Zone #4	0	0	0
0327	64.18 County Water Zone #5	0	0	0
0329	64.19 County Water Zone #7	0	0	0
0330	64.20 County Water Zone #8	0	0	0
0340	64.21 Co Consolid St Lighting District	13	6	7
0390	64.22 El Cerrito Drain District	0	0	0
0395	64.23 Rio Ramaza Comm. Serv District	15	7	8
1103	64.24 Non-Departmental Expense	330	154	176
1209	64.25 General Revenues	1	0	1
1801	64.26 Plant Acquisition	68	32	36
1911	64.27 General Insurance & Bonds	2	1	1
1923	64.28 Flood Control	24	11	13
2104	64.29 Grand Jury	64	30	34
2109	64.30 Trial Court Funding	8	4	4
2125-04	64.31 DA-Spousal Abuser Prosecute	0	0	0
2125-08	64.32 DA-Criminal Investigation	80	37	43
2125-09	64.33 DA-Welfare Investigation	9	4	5
2125-72	64.34 Local Community Correction Acc	0	0	0
2202	64.35 Net 5-Sheriff	1	0	1
2303	64.36 Delinquency Prevention Commiss'n	2	1	1
2309	64.37 Bi-County Juvenile Hall	10	5	5
2703	64.38 Fish & Game Propagation	25	12	13
2711	64.39 Domestic Violence Centers	3	1	2
3000	64.41 Urban Area Resident St Lighting	14	7	7
4102-01	64.42 Mental Health-Admin Support	629	293	336
4102-02	64.43 Mental Health-Homeless Mgt	3	1	2
4102-03	64.44 Mental Health-Crisis Clinic	336	157	179
4102-04	64.45 Mental Health-Community Services	0	0	0
4102-07	64.46 Mental Health-Inpatient	728	339	389
4102-08	64.47 Mental Health-Managed Care	208	97	111
4102-09	64.48 Mental Health-IMD/SNF Facilities	30	14	16
4102-10	64.49 Mental Health-Non IMD	4	2	2
4102-12	64.50 Mental Health-Day Treatment/Adult	7	3	4
4102-13	64.51 Mental Health-Juvenile Hall/Jail	3	1	2
4102-14	64.52 Mental Health-Homeless Mentally Ill	5	2	3
4102-15	64.53 Mental Health-Conditional Release Prgm	311	145	166
4102-16	64.54 Mental Health-Outpatient/Adult	643	300	343
4102-17	64.55 Mental Health-Outpatient/Child	565	263	302
4102-19	64.56 Mental Health-Children's IEP Svcs	0	0	0
4102-20	64.57 Mental Health-Advocacy	30	14	16
4102-22	64.58 Mental Health-Camp Singer	19	9	10
4102-25	64.59 Mental Health-Systems of Care Children	1	0	1
4102-26	64.60 Mental Health-Sutter County BF	13	6	7
4102-28	64.61 Mental Health-Sutter CW MH	0	0	0
4102-29	64.62 Mental Health-Yuba County BF	21	10	11
4102-31	64.63 Mental Health-CSS/Admin Sup	0	0	0
4102-32	64.64 Mental Health-CSOC Adult Prgm	25	12	13
4102-34	64.65 Mental Health-Victor Community	21	10	11
4102-35	64.66 Mental Health-CSS/Direct/Case Svcs	239	111	128
4102-37	64.67 Mental Health-OTP(SACPA)	1	0	1
4102-41	64.68 Mental Health-Alcohol Admin	2	1	1
4102-42	64.69 Mental Health-Prevention	76	35	41
4102-44	64.70 Mental Health-Safe & Drug Free Schls	0	0	0
4102-48	64.71 Mental Health-Sutter Co CW D/A	8	4	4
4102-49	64.72 Mental Health-Yuba County CW D/A	8	4	4
4102-50	64.73 Mental Health-Drug Outpatient	379	177	202
4102-51	64.74 Mental Health-OFC	0	0	0
4102-52	64.75 Mental Health-Drug/Outreach	1	0	1
4102-53	64.76 Mental Health-Drug & Alcohol Juv	2	1	1
4102-54	64.77 Mental Health-First Steps	167	78	89
Total Other Departments-1		7,442	3,469	3,973

Exhibit 7B.1 Sutter County Warrant Allocation, Year Ended June 30, 2016

Other Departments-2

Dept. No.	Department Name		Number of Claims	Warrant Allocation	Total Warrant
4102-58	64.78	Mental Health-Drug Court SC	58	27	31
4102-59	64.79	Mental Health-Yuba County	23	11	12
4102-65	64.80	Mental Health-UR/QI Programs	300	140	160
4102-68	64.81	Mental Health-Drug Medi-Cal	13	6	7
4102-72	64.82	Mental Health-Local Comm Corr	22	10	12
4102-80	64.83	Mental Health-SB678	11	5	6
4102-81	64.84	Mental Health-Juvenile Probation	0	0	0
4102-82	64.85	Mental Health-Forensic	9	4	5
4103-12	64.86	Health-Children & Family	21	10	11
4103-15	64.87	Health-Vital Statistics	16	7	9
4103-20	64.88	Health-CCS	72	34	38
4103-21	64.89	Health-WIC Farmer's Market	0	0	0
4103-26	64.90	Health-MCH	24	11	13
4103-29	64.91	Health-Foster Care	14	7	7
4103-30	64.92	Health-Nursing Admin	32	15	17
4103-31	64.93	Health-CHDP	35	16	19
4103-33	64.94	Health-CMSP Local Health Conn	0	0	0
4103-35	64.95	Health-Field Nursing	13	6	7
4103-36	64.96	Health-Bioterrorism	56	26	30
4103-37	64.97	Health-Pandemic Flu Preparedness	9	4	5
4103-38	64.98	Health-Acute Communicable Dis	34	16	18
4103-39	64.99	Health-Immunization Grant	11	5	6
4103-40	64.100	Health-WIC Nutrition	120	56	64
4103-43	64.101	Health-Homeland Security Grant	8	4	4
4103-45	64.102	Health-WIC Breast Feeding P	14	7	7
4103-50	64.103	Health-Laboratory	105	49	56
4103-51	64.104	Health-AIDS Surveillance	0	0	0
4103-53	64.105	Health-Tuberculosis	13	6	7
4103-54	64.106	Health-Chlamydia	0	0	0
4103-55	64.107	Health-Lead Poisoning	6	3	3
4103-56	64.108	Health-St Tuberculosis Grant	19	9	10
4103-57	64.109	Health-St. Medi-Cal Outreach	22	10	12
4103-60	64.110	Health-Health Education	31	14	17
4103-62	64.111	Health-Non-Hlth Dept Immunization	3	1	2
4103-65	64.112	Health-Community Chronic Disease	1	0	1
4103-66	64.113	Health-Supp Nutritional Asst Prog Ed	101	47	54
4103-67	64.114	Health-Supp Nutr Asst Prgm ED-CWD	38	18	20
4103-68	64.115	Health-Ebola Supplemental	5	2	3
4103-78	64.116	Health-Injury Prevention	13	6	7
4103-81	64.117	Health-Public Health Clinic	56	26	30
4103-82	64.118	Health-Contract Services	0	0	0
4103-99	64.119	Health-Tobacco Control	68	32	36
4104-01	64.120	MHSA-Children's Sed Full Svc Part	340	158	182
4104-02	64.121	MHSA-Urgent Services	240	112	128
4104-03	64.122	MHSA-Transition Age Youth FSP	515	240	275
4104-04	64.123	MHSA-Adult and Older Adult FSP	302	141	161
4104-05	64.124	MHSA-Older Adult Mobile Outreach	256	119	137
4104-06	64.125	MHSA-Ethnic Outreach Services	458	213	245
4104-07	64.126	MHSA-Housing Program	0	0	0
4104-08	64.127	MHSA-Wellness & Recover Adult	433	202	231
4104-09	64.128	MHSA-Adult Urgent Services	36	17	19
4104-10	64.129	MHSA-Therapeutic Services	312	145	167
4104-12	64.130	MHSA-Community Prev Team	524	244	280
4104-14	64.131	MHSA-MHSA IT Proj	40	19	21
4104-15	64.132	MHSA-Work Educ & Training	40	19	21
4104-16	64.133	MHSA-Innovation	1	0	1
4104-17	64.134	MHSA-Administrative	1	0	1
4120-93	64.135	Human Services-Security & Compliance	13	6	7
4134-00	64.136	Jail Medical	508	237	271
4134-72	64.137	Jail Medical-LCC	97	45	52
4400	64.138	Sutter Co Waterworks District #1	98	46	52
4934	64.139	Public Admin Escheatment	0	0	0
5101-05	64.140	Welfare-Social Workers Empry	8	4	4
5101-10	64.141	Welfare-Admin Support	21	10	11
5101-15	64.142	Welfare-Non-Welfare Admin Svcs	1	0	1
5101-20	64.143	Welfare-Social Services	63	29	34
5101-30	64.144	Welfare-Eligibility & Nonservices	3	1	2
5101-35	64.145	Welfare-Welfare Fraud	0	0	0
5101-40	64.146	Welfare-Clerical Support	3	1	2
5206	64.147	TANF-Foster Care	49	23	26
5211	64.148	Delinquent Tax Sales Trust Fund	4	2	2
5301	64.149	General Relief	3	1	2
5601	64.150	Veterans Service Officer	1	0	1
6201-35	64.151	Library-Literacy Prg	24	11	13
7202	64.152	Subsidy Requests Organizations	1	0	1
7204	64.153	Ettl Hall	25	12	13
Total Other Departments-2			5,816	2,711	3,105

Exhibit 7B.2 Sutter County Warrant Allocation, Year Ended June 30, 2016

Non County Agencies

Fund No.	Fund Name	Number of Claims	Warrant Allocation	Total Warrant
5100	65.01 Children/Family Comm.	300	140	160
5116	65.02 DNA ID Prop 69 State	4	2	2
5121	65.03 Redevelopment Prop Tax Tr	4	2	2
5125	65.04 ERAF 04/05	1	0	1
5128	65.05 Live Oak Redevelopment Agency	2	1	1
5193	65.06 Highland EST Improv Redemption	0	0	0
5203	65.07 Agency Collections Payable	55	26	29
5212	65.08 Local Transportation Tax	12	6	6
5215	65.09 Tax Collector's Trust	254	118	136
5218	65.10 Taxes	165	77	88
5219	65.11 In Lieu Tax Trust	6	3	3
5240	65.12 City of Live Oak	28	13	15
5241	65.13 City of Yuba City	28	13	15
5262	65.14 Sutter-Butte Flood Control	3	1	2
5263	65.15 Sac Area Flood Control	4	2	2
5265	65.16 FRAQMD	4	2	2
5267	65.17 Statewide Comm Infrastructure	2	1	1
5277	65.18 Narco	0	0	0
5280	65.19 Regional Waste Management	1	0	1
6401	65.20 Fairview Cemetery	86	40	46
6402	65.21 Live Oak Cemetery	178	83	95
6403	65.22 Meridian Cemetery Trust	0	0	0
6404	65.23 Nicolaus Cemetery	24	11	13
6405	65.24 Pleasant Grove Cemetery	41	19	22
6406	65.25 Sutter Cemetery	801	373	428
6415	65.26 Gilsizer County Drainage	429	200	229
6416	65.27 Live Oak Cemetery Specl Assess	37	17	20
6419	65.28 Meridian Fire District	7	3	4
6420	65.29 Sutter Basin Fire	148	69	79
6424	65.30 Levee Disrt #1-Feather River	75	35	40
6426	65.31 Levee District #1	321	150	171
6427	65.32 Levee District #9	46	21	25
6428	65.33 Maintenance Area #3	3	1	2
6429	65.34 Maintenance Area #7 Zone 2	1	0	1
6430	65.35 Maintenance Area #7 Zone 3	3	1	2
6431	65.36 Maintenance Area #7 Zone 4	3	1	2
6434	65.37 Bear River Levee Maintenance	1	0	1
6435	65.38 Colusa Mosquito Abatement	3	1	2
6436	65.39 S-Y Mosquito & Vector Control	849	396	453
6437	65.40 Maintenance Area #16 Zone 1	2	1	1
6438	65.41 Maintenance Area #16 Zone 2	3	1	2
6439	65.42 Maintenance Area #16 Zone 3	3	1	2
6440	65.43 Maintenance Area #16 Zone 4	3	1	2
6449	65.44 Reclamation District #1000	3	1	2
6451	65.45 Reclamation District #70	15	7	8
6452	65.46 Reclamation District #777	2	1	1
6453	65.47 Reclamation District #817	3	1	2
6455	65.48 Reclamation District #1001	16	7	9
6458	65.49 Reclamation District #2054	1	0	1
6459	65.50 Reclamation District #2056	0	0	0
6460	65.51 Reclamation District #2103	0	0	0
6461	65.52 Reclamation District #1500	9	4	5
6462	65.53 Reclamation District #1660	10	5	5
6470	65.54 Sutter County Resource Conservtn	113	53	60
6471	65.55 LAFCO	10	5	5
6480	65.56 Butte Water District	3	1	2
6481	65.57 Feather Water District	2	1	1
6484	65.58 SCSD-90 Series A-Imprv Redemptn	2	1	1
6489	65.59 CA First Sutter	2	1	1
7561	65.60 Yuba City Unified CFD #1	0	0	0
7562	65.61 Woodland Unified	3	1	2
7565	65.62 Sutter Co Schools	0	0	0
7577	65.63 Yuba Community College	4	2	2
7601	65.64 E Nicolaus High 2000 Debt	2	1	1
7602	65.65 Woodland Unified Debt Ser	3	1	2
7607	65.66 Sutter High 2008 Bond Deb	4	2	2
7651	65.67 YC#99-1 Series C Bonds Db	7	3	4
7652	65.68 YC 2004-1 Meas K Bonds Deb	4	2	2
7654	65.69 Franklin Elem 2006 DBT Ser	5	2	3
7655	65.70 Yuba Comm. College Distr DS-A	3	1	2
7656	65.71 Yuba Comm. College Distr DS-B	3	1	2
7657	65.72 Yuba Comm College Distrb	3	1	2
7661	65.73 LO#04-1 Series A Bonds Db	8	4	4
7663	65.74 East Nicolaus H 2014 Debt Svc	2	1	1
NVBH	65.75 North Valley Beh Health	0	0	0
Total Non County Agencies		4,182	1,949	2,233

Exhibit 7C. Sutter County Calculation of Adjusted Expenditures, Year Ended June 30, 2016

All Departments				
Dept. No.	Department Name	Gross Total Expenditure (\$)	Less Prof & Spec Svcs (\$)	Allocation Base Adjusted Expenditures (\$)
1102	1. County Administrator	994,716	0	994,716
1201	2. Auditor-Controller	1,144,020	0	1,144,020
1202	3. Treasurer-Tax Collector	657,143	12,528	644,615
1205	4. General Services Department	750,944	55	750,889
1205-66	5. Central Services	307,845	209,822	98,023
1301	6. County Counsel	1,134,602	61,425	1,073,177
1401	7. Human Resources	547,462	32,829	514,632
1700	8. Building Maintenance	2,815,482	155,627	2,659,856
1101	9. Board of Supervisors	317,957	0	317,957
1105	10. Clerk of the Board	149,443	0	149,443
1203	11. Assessor	1,606,976	7,181	1,599,795
1204	12. Revenue Collection	187,115	403	186,712
1502	13. Elections	679,625	1,156	678,469
1600	14. Sheriff-Communications	2,003,454	0	2,003,454
1702	15. Water/Wastewater Facilities	190,492	21,954	168,539
1920	16. Engineering Services	810,597	43,620	766,977
1922	17. Water Resources	174,379	18,253	156,126
2103	18. Sheriff's Court Bailiffs	705,028	0	705,028
2106	19. Public Defender	648,471	472,525	175,946
2112	20. Consolidated Courts	449,446	400,461	48,985
2125	21. District Attorney	0	0	0
2125-01	22. DA-Criminal Division	2,074,556	8,213	2,066,343
2125-03	23. DA-Victim/Witness Assistance	125,508	0	125,508
2125-05	24. DA-Statutory Rape Vert Prosecute	0	0	0
2201	25. Sheriff-Coroner	5,900,741	276,082	5,624,659
2205	26. Sheriff-Boat Patrol	271,898	0	271,898
2208	27. Sheriff-Live Oak Contract	1,244,050	0	1,244,050
2301	28. Sheriff-County Jail	6,874,292	13,028	6,861,264
2302	29. Anti-Drug Abuse Enforcement	0	0	0
2304	30. Probation	5,112,154	324,671	4,787,484
2401	31. Emergency Services	113,071	3,100	109,971
2402	32. Fire Services Administration	128,778	0	128,778
2601	33. Agricultural Commissioner	2,100,788	60,825	2,039,963
2706	34. Recorder	380,080	3,253	376,827
2709	35. Pub. Guardian/Conservator	235,829	0	235,829
2710	36. County Clerk	243,306	0	243,306
2721	37. Development Services	963,093	255	962,838
2724-24	38. Planning & Building	786,346	250,167	536,179
2724-31	39. Community Services Building Inspection	288,694	84,494	204,200
2724-32	40. Code Enforcement Svcs	6,819	0	6,819
2725	41. Environmental Health	645,488	0	645,488
2726	42. Animal Control	346,905	0	346,905
2727	43. CUPA	1,770	0	1,770
3100	44. Road	4,032,306	1,431,426	2,600,880
3200	45. County Airport	9,377	1,800	7,577
3300	46. Transportation Development	0	0	0
4102-00	47. Mental Health	345,646	6,939	338,707
4103-10	48. Health	1,366,546	494	1,366,053
4104-00	49. Mental Health Service Act	206,467	17,661	188,807
4120-00	50. Human Services Admin	323,528	11,869	311,659
4580	51. Fleet Management ISF	974,774	145	974,629
4581	52. Information Technology ISF	3,212,638	315,430	2,897,209
4590	53. Liability Insurance ISF	675,752	0	675,752
4591	54. Workers' Comp. Ins. ISF	2,580,933	44,095	2,536,838
4595	55. Employee Wellness Services	703,114	575,468	127,646
5000	56. Trial Court Agency	0	0	0
5101-00	57. Welfare	2,134,953	284,019	1,850,934
5200	58. IHSS Public Authority	242,617	181,971	60,646
6201	59. County Library	1,177,007	4,196	1,172,811
6301	60. Bi-County Farm Advisor	167,378	45	167,333
7101	61. Parks and Recreation	31,452	7,626	23,826
7201	62. Community Memorial Museum	168,780	0	168,780
7203	63. Vets Memorial Community Bldg	13,145	8,265	4,880
64.A	64. Other Departments-1	25,298,081	6,241,282	19,056,799
64.B	64. Other Departments-2	27,275,688	2,139,543	25,136,145
65.	65. Non County Agencies	5,838,694	457,987	5,380,708
Total First Allocation		120,898,239	14,192,186	106,706,053

Purpose: To develop an allocation base which reflects the effort required to provide service.

Exhibit 7C.1 Sutter County Calculation of Adjusted Expenditures, Year Ended June 30, 2016

Other Departments-1					Allocation
Dept. No.	Department Name	Gross Total Expenditure (\$)	Less Prof & Spec Svcs (\$)	Adjusted Expenditures (\$)	Base Adjusted Expenditures (\$)
0112	64.01 Child Supp Serv Reimb/Adjustment	2,671,528	28,109	2,643,419	
0140	64.02 County Local Revenue Fund	0	0	0	
0177	64.03 CCIPL SB 678	0	0	0	
0184	64.04 Sheriff Inmate Welfare	346,008	10,165	335,843	
0241	64.05 Public Safety Realignment 2011	0	0	0	
0252	64.06 Emergency Medical Service	86,701	0	86,701	
0253	64.07 RLF CDBG Housing Rehabilitation	0	0	0	
0279	64.08 Criminal Lab Analysis Fee	0	0	0	
0284	64.09 CDBG Housing Rehab 04-STB	0	0	0	
0289	64.10 EDBG PI Fund	11,576	0	11,576	
0301	64.11 County Service Area G	668,657	668,657	0	
0305	64.12 County Service Area F	2,059,068	116,483	1,942,586	
0309	64.13 County Service Area C	59,803	12,766	47,037	
0311	64.14 County Service Area D	142,887	56,384	86,504	
0320	64.15 Sutter County Water Agency	108,925	108,925	0	
0321	64.16 Lo Canal Operations & Maintenance	136	0	136	
0326	64.17 County Water Zone #4	0	0	0	
0327	64.18 County Water Zone #5	0	0	0	
0329	64.19 County Water Zone #7	0	0	0	
0330	64.20 County Water Zone #8	0	0	0	
0340	64.21 Co Consolid St Lighting District	39,265	0	39,265	
0390	64.22 El Cerrito Drain District	0	0	0	
0395	64.23 Rio Ramaza Comm. Serv District	7,306	0	7,306	
1103	64.24 Non-Departmental Expense	335,971	235,476	100,495	
1209	64.25 General Revenues	0	0	0	
1801	64.26 Plant Acquisition	517,228	438,820	78,408	
1911	64.27 General Insurance & Bonds	100,434	0	100,434	
1923	64.28 Flood Control	432,424	25,220	407,204	
2104	64.29 Grand Jury	41,036	250	40,786	
2109	64.30 Trial Court Funding	0	0	0	
2125-04	64.31 DA-Spousal Abuser Prosecute	0	0	0	
2125-08	64.32 DA-Criminal Investigation	599,039	220	598,819	
2125-09	64.33 DA-Welfare Investigation	153,119	0	153,119	
2125-72	64.34 Local Community Correction Acc	166,919	0	166,919	
2202	64.35 Net 5-Sheriff	66,750	0	66,750	
2303	64.36 Delinquency Prevention Commiss'n	93	0	93	
2309	64.37 Bi-County Juvenile Hall	0	0	0	
2703	64.38 Fish & Game Propagation	4,309	0	4,309	
2711	64.39 Domestic Violence Centers	0	0	0	
3000	64.41 Urban Area Resident St Lighting	12,864	0	12,864	
4102-01	64.42 Mental Health-Admin Support	2,691,535	106,134	2,585,401	
4102-02	64.43 Mental Health-Homeless Mgt	7,646	0	7,646	
4102-03	64.44 Mental Health-Crisis Clinic	1,183,805	11,773	1,172,033	
4102-04	64.45 Mental Health-Community Services	8	0	8	
4102-07	64.46 Mental Health-Inpatient	3,636,978	382,049	3,254,929	
4102-08	64.47 Mental Health-Managed Care	49,164	29,123	20,041	
4102-09	64.48 Mental Health-IMD/SNF Facilities	0	0	0	
4102-10	64.49 Mental Health-Non IMD	0	0	0	
4102-12	64.50 Mental Health-Day Treatment/Adult	3,892	0	3,892	
4102-13	64.51 Mental Health-Juvenile Hall/Jail	82,440	0	82,440	
4102-14	64.52 Mental Health-Homeless Mentally Ill	0	0	0	
4102-15	64.53 Mental Health-Conditional Release Prgm	123,548	0	123,548	
4102-16	64.54 Mental Health-Outpatient/Adult	2,719,759	823,211	1,896,548	
4102-17	64.55 Mental Health-Outpatient/Child	1,418,644	243,388	1,175,255	
4102-19	64.56 Mental Health-Children's IEP Svcs	192	0	192	
4102-20	64.57 Mental Health-Advocacy	100,415	100,223	192	
4102-22	64.58 Mental Health-Camp Singer	134,230	0	134,230	
4102-25	64.59 Mental Health-Systems of Care Children	78	0	78	
4102-26	64.60 Mental Health-Sutter County BF	227,662	0	227,662	
4102-28	64.61 Mental Health-Sutter CW MH	79,482	0	79,482	
4102-29	64.62 Mental Health-Yuba County BF	123,113	0	123,113	
4102-31	64.63 Mental Health-CSS/Admin Sup	36,456	0	36,456	
4102-32	64.64 Mental Health-CSOC Adult Prgm	0	0	0	
4102-34	64.65 Mental Health-Victor Community	2,766,486	2,766,486	0	
4102-35	64.66 Mental Health-CSS/Direct/Case Svcs	90,533	0	90,533	
4102-37	64.67 Mental Health-OTP(SACPA)	1	0	1	
4102-41	64.68 Mental Health-Alcohol Admin	57,894	0	57,894	
4102-42	64.69 Mental Health-Prevention	118,014	43,963	74,052	
4102-44	64.70 Mental Health-Safe & Drug Free Schls	0	0	0	
4102-48	64.71 Mental Health-Sutter Co CW D/A	80,335	0	80,335	
4102-49	64.72 Mental Health-Yuba County CW D/A	290	0	290	
4102-50	64.73 Mental Health-Drug Outpatient	419,757	17,926	401,831	
4102-51	64.74 Mental Health-OFC	1,213	0	1,213	
4102-52	64.75 Mental Health-Drug/Outreach	428	0	428	
4102-53	64.76 Mental Health-Drug & Alcohol Juv	7,882	0	7,882	
4102-54	64.77 Mental Health-First Steps	504,157	15,533	488,625	
Total Other Departments-1		25,298,081	6,241,282	19,056,799	

Exhibit 7C.1 Sutter County Calculation of Adjusted Expenditures, Year Ended June 30, 2016

Other Departments-2

Dept. No.	Department Name	Gross Total Expenditure (\$)	Less Prof & Spec Svcs (\$)	Allocation Base Adjusted Expenditures (\$)	
4102-58	64.78	Mental Health-Drug Court SC	113,841	1,911	111,930
4102-59	64.79	Mental Health-Yuba County	8,817	1,639	7,178
4102-65	64.80	Mental Health-UR/QI Programs	428,763	0	428,763
4102-68	64.81	Mental Health-Drug Medi-Cal	851,422	851,422	0
4102-72	64.82	Mental Health-Local Comm Corr	281,099	0	281,099
4102-80	64.83	Mental Health-SB678	69,270	0	69,270
4102-81	64.84	Mental Health-Juvenile Probation	60,369	0	60,369
4102-82	64.85	Mental Health-Forensic	55,324	0	55,324
4103-12	64.86	Health-Children & Family	103,476	0	103,476
4103-15	64.87	Health-Vital Statistics	33,003	0	33,003
4103-20	64.88	Health-CCS	345,667	548	345,119
4103-21	64.89	Health-WIC Farmer's Market	173	0	173
4103-26	64.90	Health-MCH	110,401	0	110,401
4103-29	64.91	Health-Foster Care	56,210	0	56,210
4103-30	64.92	Health-Nursing Admin	147,117	0	147,117
4103-31	64.93	Health-CHDP	233,024	0	233,024
4103-33	64.94	Health-CMSP Local Health Conn	0	0	0
4103-35	64.95	Health-Field Nursing	1,994	0	1,994
4103-36	64.96	Health-Bioterrorism	123,066	0	123,066
4103-37	64.97	Health-Pandemic Flu Preparedness	49,400	0	49,400
4103-38	64.98	Health-Acute Communicable Dis	328,489	243	328,246
4103-39	64.99	Health-Immunization Grant	30,749	0	30,749
4103-40	64.100	Health-WIC Nutrition	811,921	2,644	809,277
4103-43	64.101	Health-Homeland Security Grant	6,580	0	6,580
4103-45	64.102	Health-WIC Breast Feeding P	69,503	0	69,503
4103-50	64.103	Health-Laboratory	124,516	50,029	74,487
4103-51	64.104	Health-AIDS Surveillance	3,963	0	3,963
4103-53	64.105	Health-Tuberculosis	31,306	120	31,186
4103-54	64.106	Health-Chlamydia	316	0	316
4103-55	64.107	Health-Lead Poisoning	22,421	0	22,421
4103-56	64.108	Health-St Tuberculosis Grant	20,358	0	20,358
4103-57	64.109	Health-St. Medi-Cal Outreach	33,412	0	33,412
4103-60	64.110	Health-Health Education	88,841	0	88,841
4103-62	64.111	Health-Non-Hlth Dept Immunization	0	0	0
4103-65	64.112	Health-Community Chronic Disease	22,146	0	22,146
4103-66	64.113	Health-Supp Nutritional Asst Prog Ed	334,253	0	334,253
4103-67	64.114	Health-Supp Nutr Asst Prgm ED-CWD	61,250	0	61,250
4103-68	64.115	Health-Ebola Supplemental	42,888	0	42,888
4103-78	64.116	Health-Injury Prevention	14,874	0	14,874
4103-81	64.117	Health-Public Health Clinic	143,719	169	143,550
4103-82	64.118	Health-Contract Services	6,290	0	6,290
4103-99	64.119	Health-Tobacco Control	129,557	15,000	114,557
4104-01	64.120	MHSA-Children's Sed Full Svc Part	285,763	701	285,062
4104-02	64.121	MHSA-Urgent Services	135,827	0	135,827
4104-03	64.122	MHSA-Transition Age Youth FSP	511,132	4,113	507,018
4104-04	64.123	MHSA-Adult and Older Adult FSP	308,983	458	308,525
4104-05	64.124	MHSA-Older Adult Mobile Outreach	88,399	0	88,399
4104-06	64.125	MHSA-Ethnic Outreach Services	604,778	21,989	582,788
4104-07	64.126	MHSA-Housing Program	0	0	0
4104-08	64.127	MHSA-Wellness & Recover Adult	961,905	146,416	815,489
4104-09	64.128	MHSA-Adult Urgent Services	782,064	556	781,508
4104-10	64.129	MHSA-Therapeutic Services	907,517	24,098	883,419
4104-12	64.130	MHSA-Community Prev Team	598,171	17,792	580,379
4104-14	64.131	MHSA-MHSA IT Proj	688,174	671,506	16,668
4104-15	64.132	MHSA-Work Educ & Training	36,336	2,590	33,746
4104-16	64.133	MHSA-Innovation	267,104	350	266,754
4104-17	64.134	MHSA-Administrative	123,797	0	123,797
4120-93	64.135	Human Services-Security & Compliance	337	0	337
4134-00	64.136	Jail Medical	1,542,532	106,325	1,436,207
4134-72	64.137	Jail Medical-LCC	206,512	0	206,512
4400	64.138	Sutter Co Waterworks District #1	135,206	96,192	39,014
4934	64.139	Public Admin Escheatment	0	0	0
5101-05	64.140	Welfare-Social Workers Empy	1,203,801	0	1,203,801
5101-10	64.141	Welfare-Admin Support	2,302,657	0	2,302,657
5101-15	64.142	Welfare-Non-Welfare Admin Svcs	176,669	0	176,669
5101-20	64.143	Welfare-Social Services	2,547,894	0	2,547,894
5101-30	64.144	Welfare-Eligibility & Nonservices	6,204,125	0	6,204,125
5101-35	64.145	Welfare-Welfare Fraud	60,347	107	60,240
5101-40	64.146	Welfare-Clerical Support	1,034,107	0	1,034,107
5206	64.147	TANF-Foster Care	0	0	0
5211	64.148	Delinquent Tax Sales Trust Fund	0	0	0
5301	64.149	General Relief	0	0	0
5601	64.150	Veterans Service Officer	0	0	0
6201-35	64.151	Library-Literacy Prg	37,007	0	37,007
7202	64.152	Subsidy Requests Organizations	0	0	0
7204	64.153	Ettl Hall	2,497	365	2,132
Total Other Departments-2		27,275,688	2,139,543	25,136,145	

Exhibit 7C.2 Sutter County Calculation of Adjusted Expenditures, Year Ended June 30, 2016

Non County Agencies

Fund No.	Fund Name	Gross Total Expenditure (\$)	Less Prof & Spec Svcs (\$)	Allocation Base Adjusted Expenditures (\$)
5100	65.01 Children/Family Comm.	364,697	40,243	324,453
5116	65.02 DNA ID Prop 69 State	0	0	0
5121	65.03 Redevelopment Prop Tax Tr	4,124	0	4,124
5125	65.04 ERAF 04/05	0	0	0
5128	65.05 Live Oak Redevelopment Agency	0	0	0
5193	65.06 Highland EST Improv Redemption	0	0	0
5203	65.07 Agency Collections Payable	0	0	0
5212	65.08 Local Transportation Tax	0	0	0
5215	65.09 Tax Collector's Trust	0	0	0
5218	65.10 Taxes	0	0	0
5219	65.11 In Lieu Tax Trust	0	0	0
5240	65.12 City of Live Oak	0	0	0
5241	65.13 City of Yuba City	0	0	0
5262	65.14 Sutter-Butte Flood Control	0	0	0
5263	65.15 Sac Area Flood Control	0	0	0
5265	65.16 FRAQMD	0	0	0
5267	65.17 Statewide Comm Infrastructure	0	0	0
5277	65.18 Narco	0	0	0
5280	65.19 Regional Waste Management	0	0	0
6401	65.20 Fairview Cemetery	48,622	13,215	35,407
6402	65.21 Live Oak Cemetery	172,440	6,224	166,217
6403	65.22 Meridian Cemetery Trust	0	0	0
6404	65.23 Nicolaus Cemetery	16,546	0	16,546
6405	65.24 Pleasant Grove Cemetery	30,111	15,752	14,359
6406	65.25 Sutter Cemetery	1,096,389	12,527	1,083,863
6415	65.26 Gilsizer County Drainage	436,364	117,091	319,273
6416	65.27 Live Oak Cemetery Specl Assess	14,579	3,055	11,524
6419	65.28 Meridian Fire District	0	0	0
6420	65.29 Sutter Basin Fire	59,854	10,292	49,562
6424	65.30 Levee Disrt #1-Feather River	43,264	8,400	34,864
6426	65.31 Levee District #1	433,718	4,174	429,544
6427	65.32 Levee District #9	38,437	3,422	35,015
6428	65.33 Maintenance Area #3	0	0	0
6429	65.34 Maintenance Area #7 Zone 2	0	0	0
6430	65.35 Maintenance Area #7 Zone 3	0	0	0
6431	65.36 Maintenance Area #7 Zone 4	0	0	0
6434	65.37 Bear River Levee Maintenance	0	0	0
6435	65.38 Colusa Mosquito Abatement	0	0	0
6436	65.39 S-Y Mosquito & Vector Control	2,943,135	207,058	2,736,077
6437	65.40 Maintenance Area #16 Zone 1	0	0	0
6438	65.41 Maintenance Area #16 Zone 2	0	0	0
6439	65.42 Maintenance Area #16 Zone 3	0	0	0
6440	65.43 Maintenance Area #16 Zone 4	0	0	0
6449	65.44 Reclamation District #1000	0	0	0
6451	65.45 Reclamation District #70	0	0	0
6452	65.46 Reclamation District #777	0	0	0
6453	65.47 Reclamation District #817	0	0	0
6455	65.48 Reclamation District #1001	0	0	0
6458	65.49 Reclamation District #2054	0	0	0
6459	65.50 Reclamation District #2056	0	0	0
6460	65.51 Reclamation District #2103	0	0	0
6461	65.52 Reclamation District #1500	0	0	0
6462	65.53 Reclamation District #1660	0	0	0
6470	65.54 Sutter County Resource Conservtn	118,227	365	117,862
6471	65.55 LAFCO	18,188	16,170	2,017
6480	65.56 Butte Water District	0	0	0
6481	65.57 Feather Water District	0	0	0
6484	65.58 SCSD-90 Series A-Imprv Redemptn	0	0	0
6489	65.59 CA First Sutter	0	0	0
7561	65.60 Yuba City Unified CFD #1	0	0	0
7562	65.61 Woodland Unified	0	0	0
7565	65.62 Sutter Co Schools	0	0	0
7577	65.63 Yuba Community College	0	0	0
7601	65.64 E Nicolaus High 2000 Debt	0	0	0
7602	65.65 Woodland Unified Debt Ser	0	0	0
7607	65.66 Sutter High 2008 Bond Deb	0	0	0
7651	65.67 YC#99-1 Series C Bonds Db	0	0	0
7652	65.68 YC 2004-1 Meas K Bonds Deb	0	0	0
7654	65.69 Franklin Elem 2006 DBT Ser	0	0	0
7655	65.70 Yuba Comm. College Distr DS-A	0	0	0
7656	65.71 Yuba Comm. College Distr DS-B	0	0	0
7657	65.72 Yuba Comm College Distr	0	0	0
7661	65.73 LO#04-1 Series A Bonds Db	0	0	0
7663	65.74 East Nicolaus H 2014 Debt Svc	0	0	0
NVBH	65.75 North Valley Beh Health	0	0	0
Total Non County Agencies		5,838,694	457,987	5,380,708

Exhibit 7D. Sutter County Average Daily Cash Balance, Year Ended June 30, 2016

All Departments

Dept. No.	Department Name	Avg. Daily Balance
1102	1. County Administrator	0
1201	2. Auditor-Controller	0
1202	3. Treasurer-Tax Collector	0
1205	4. General Services Department	0
1205-66	5. Central Services	0
1301	6. County Counsel	274,424
1401	7. Human Resources	(109,916)
1700	8. Building Maintenance	0
1101	9. Board of Supervisors	0
1105	10. Clerk of the Board	0
1203	11. Assessor	31,168
1204	12. Revenue Collection	1,812
1502	13. Elections	0
1600	14. Sheriff-Communications	183,193
1702	15. Water/Wastewater Facilities	0
1920	16. Engineering Services	157,660
1922	17. Water Resources	0
2103	18. Sheriff's Court Bailiffs	0
2106	19. Public Defender	0
2112	20. Consolidated Courts	1,360,648
2125	21. District Attorney	0
2125-01	22. DA-Criminal Division	92,052
2125-03	23. DA-Victim/Witness Assistance	16,064
2125-05	24. DA-Statutory Rape Vert Prosecute	0
2201	25. Sheriff-Coroner	(422,463)
2205	26. Sheriff-Boat Patrol	0
2208	27. Sheriff-Live Oak Contract	0
2301	28. Sheriff-County Jail	319,481
2302	29. Anti-Drug Abuse Enforcement	0
2304	30. Probation	796,242
2401	31. Emergency Services	0
2402	32. Fire Services Administration	0
2601	33. Agricultural Commissioner	154,504
2706	34. Recorder	718,962
2709	35. Pub. Guardian/Conservator	0
2710	36. County Clerk	0
2721	37. Development Services	9,319
2724-24	38. Planning & Building	244,370
2724-31	39. Community Services Building Inspection	39,018
2724-32	40. Code Enforcement Svcs	0
2725	41. Environmental Health	0
2726	42. Animal Control	4,556
2727	43. CUPA	0
3100	44. Road	9,166,459
3200	45. County Airport	124,386
3300	46. Transportation Development	0
4102-00	47. Mental Health	1,644,074
4103-10	48. Health	998,893
4104-00	49. Mental Health Service Act	9,151,413
4120-00	50. Human Services Admin	1,869,911
4580	51. Fleet Management ISF	516,369
4581	52. Information Technology ISF	950,860
4590	53. Liability Insurance ISF	231,073
4591	54. Workers' Comp. Ins. ISF	623,964
4595	55. Employee Wellness Services	(109,003)
5000	56. Trial Court Agency	1,037,764
5101-00	57. Welfare	4,617,871
5200	58. IHSS Public Authority	531,619
6201	59. County Library	256,192
6301	60. Bi-County Farm Advisor	0
7101	61. Parks and Recreation	773,262
7201	62. Community Memorial Museum	9,124
7203	63. Vets Memorial Community Bldg	0
	64.A Other Departments-1	46,993,835
	64.B Other Departments-2	3,952,582
	65. Non County Agencies	141,696,616
	Total First Allocation	228,908,359

Purpose: To develop an allocation base which reflects the effort required to provide service.

Exhibit 7D. Sutter County Average Daily Cash Balance, Year Ended June 30, 2016

Other Departments-1

Dept. No.	Department Name	Avg. Daily Balance
0112	64.01 Child Supp Serv Reimb/Adjustment	388,604
0140	64.02 County Local Revenue Fund	3,746,426
0177	64.03 CCPIF SB 678	1,077,046
0184	64.04 Sheriff Inmate Welfare	315,424
0241	64.05 Public Safety Realignment 2011	0
0252	64.06 Emergency Medical Service	607,875
0253	64.07 RLF CDBG Housing Rehabilitation	278,560
0279	64.08 Criminal Lab Analysis Fee	0
0284	64.09 CDBG Housing Rehab 04-STB	93,504
0289	64.10 EDBG PI Fund	985,284
0301	64.11 County Service Area G	29,694
0305	64.12 County Service Area F	121,937
0309	64.13 County Service Area C	663,220
0311	64.14 County Service Area D	710,792
0320	64.15 Sutter County Water Agency	1,579,800
0321	64.16 Lo Canal Operations & Maintenance	127,968
0326	64.17 County Water Zone #4	298,400
0327	64.18 County Water Zone #5	709,554
0329	64.19 County Water Zone #7	222,597
0330	64.20 County Water Zone #8	21,417
0340	64.21 Co Consolid St Lighting District	1,361,145
0390	64.22 El Cerrito Drain District	0
0395	64.23 Rio Ramaza Comm. Serv District	191,880
1103	64.24 Non-Departmental Expense	8,536
1209	64.25 General Revenues	31,839,820
1801	64.26 Plant Acquisition	932,914
1911	64.27 General Insurance & Bonds	0
1923	64.28 Flood Control	0
2104	64.29 Grand Jury	0
2109	64.30 Trial Court Funding	0
2125-04	64.31 DA-Spousal Abuser Prosecute	0
2125-08	64.32 DA-Criminal Investigation	0
2125-09	64.33 DA-Welfare Investigation	0
2125-72	64.34 Local Community Correction Acc	0
2202	64.35 Net 5-Sheriff	314,073
2303	64.36 Delinquency Prevention Commiss'n	0
2309	64.37 Bi-County Juvenile Hall	0
2703	64.38 Fish & Game Propagation	45,167
2711	64.39 Domestic Violence Centers	0
3000	64.41 Urban Area Resident St Lighting	322,196
4102-01	64.42 Mental Health-Admin Support	0
4102-02	64.43 Mental Health-Homeless Mgt	0
4102-03	64.44 Mental Health-Crisis Clinic	0
4102-04	64.45 Mental Health-Community Services	0
4102-07	64.46 Mental Health-Inpatient	0
4102-08	64.47 Mental Health-Managed Care	0
4102-09	64.48 Mental Health-IMD/SNF Facilities	0
4102-10	64.49 Mental Health-Non IMD	0
4102-12	64.50 Mental Health-Day Treatment/Adult	0
4102-13	64.51 Mental Health-Juvenile Hall/Jail	0
4102-14	64.52 Mental Health-Homeless Mentally Ill	0
4102-15	64.53 Mental Health-Conditional Release Prgm	0
4102-16	64.54 Mental Health-Outpatient/Adult	0
4102-17	64.55 Mental Health-Outpatient/Child	0
4102-19	64.56 Mental Health-Children's IEP Svcs	0
4102-20	64.57 Mental Health-Advocacy	0
4102-22	64.58 Mental Health-Camp Singer	0
4102-25	64.59 Mental Health-Systems of Care Children	0
4102-26	64.60 Mental Health-Sutter County BF	0
4102-28	64.61 Mental Health-Sutter CW MH	0
4102-29	64.62 Mental Health-Yuba County BF	0
4102-31	64.63 Mental Health-CSS/Admin Sup	0
4102-32	64.64 Mental Health-CSOC Adult Prgm	0
4102-34	64.65 Mental Health-Victor Community	0
4102-35	64.66 Mental Health-CSS/Direct/Case Svcs	0
4102-37	64.67 Mental Health-OTP(SACPA)	0
4102-41	64.68 Mental Health-Alcohol Admin	0
4102-42	64.69 Mental Health-Prevention	0
4102-44	64.70 Mental Health-Safe & Drug Free Schls	0
4102-48	64.71 Mental Health-Sutter Co CW D/A	0
4102-49	64.72 Mental Health-Yuba County CW D/A	0
4102-50	64.73 Mental Health-Drug Outpatient	0
4102-51	64.74 Mental Health-OFC	0
4102-52	64.75 Mental Health-Drug/Outreach	0
4102-53	64.76 Mental Health-Drug & Alcohol Juv	0
4102-54	64.77 Mental Health-First Steps	0
	Total Other Departments-1	46,993,835

Exhibit 7D. Sutter County Average Daily Cash Balance, Year Ended June 30, 2016

Other Departments-2

Dept. No.	Department Name	Avg. Daily Balance
4102-58	64.78 Mental Health-Drug Court SC	0
4102-59	64.79 Mental Health-Yuba County	0
4102-65	64.80 Mental Health-UR/QI Programs	0
4102-68	64.81 Mental Health-Drug Medi-Cal	2,893,139
4102-72	64.82 Mental Health-Local Comm Corr	0
4102-80	64.83 Mental Health-SB678	0
4102-81	64.84 Mental Health-Juvenile Probation	0
4102-82	64.85 Mental Health-Forensic	0
4103-12	64.86 Health-Children & Family	0
4103-15	64.87 Health-Vital Statistics	0
4103-20	64.88 Health-CCS	0
4103-21	64.89 Health-WIC Farmer's Market	0
4103-26	64.90 Health-MCH	0
4103-29	64.91 Health-Foster Care	0
4103-30	64.92 Health-Nursing Admin	0
4103-31	64.93 Health-CHDP	0
4103-33	64.94 Health-CMSP Local Health Conn	0
4103-35	64.95 Health-Field Nursing	0
4103-36	64.96 Health-Bioterrorism	0
4103-37	64.97 Health-Pandemic Flu Preparedness	0
4103-38	64.98 Health-Acute Communicable Dis	0
4103-39	64.99 Health-Immunization Grant	0
4103-40	64.100 Health-WIC Nutrition	0
4103-43	64.101 Health-Homeland Security Grant	0
4103-45	64.102 Health-WIC Breast Feeding P	0
4103-50	64.103 Health-Laboratory	0
4103-51	64.104 Health-AIDS Surveillance	0
4103-53	64.105 Health-Tuberculosis	0
4103-54	64.106 Health-Chlamydia	0
4103-55	64.107 Health-Lead Poisoning	0
4103-56	64.108 Health-St Tuberculosis Grant	0
4103-57	64.109 Health-St. Medi-Cal Outreach	0
4103-60	64.110 Health-Health Education	0
4103-62	64.111 Health-Non-Hlth Dept Immunization	0
4103-65	64.112 Health-Community Chronic Disease	0
4103-66	64.113 Health-Supp Nutritional Asst Prog Ed	0
4103-67	64.114 Health-Supp Nutr Asst Prgm ED-CWD	0
4103-68	64.115 Health-Ebola Supplemental	0
4103-78	64.116 Health-Injury Prevention	0
4103-81	64.117 Health-Public Health Clinic	0
4103-82	64.118 Health-Contract Services	0
4103-99	64.119 Health-Tobacco Control	0
4104-01	64.120 MHSA-Children's Sed Full Svc Part	0
4104-02	64.121 MHSA-Urgent Services	0
4104-03	64.122 MHSA-Transition Age Youth FSP	0
4104-04	64.123 MHSA-Adult and Older Adult FSP	0
4104-05	64.124 MHSA-Older Adult Mobile Outreach	0
4104-06	64.125 MHSA-Ethnic Outreach Services	0
4104-07	64.126 MHSA-Housing Program	0
4104-08	64.127 MHSA-Wellness & Recover Adult	0
4104-09	64.128 MHSA-Adult Urgent Services	0
4104-10	64.129 MHSA-Therapeutic Services	0
4104-12	64.130 MHSA-Community Prev Team	0
4104-14	64.131 MHSA-MHSA IT Proj	0
4104-15	64.132 MHSA-Work Educ & Training	0
4104-16	64.133 MHSA-Innovation	0
4104-17	64.134 MHSA-Administrative	0
4120-93	64.135 Human Services-Security & Compliance	0
4134-00	64.136 Jail Medical	0
4134-72	64.137 Jail Medical-LCC	0
4400	64.138 Sutter Co Waterworks District #1	1,059,443
4934	64.139 Public Admin Escheatment	0
5101-05	64.140 Welfare-Social Workers Empry	0
5101-10	64.141 Welfare-Admin Support	0
5101-15	64.142 Welfare-Non-Welfare Admin Svcs	0
5101-20	64.143 Welfare-Social Services	0
5101-30	64.144 Welfare-Eligibility & Nonservices	0
5101-35	64.145 Welfare-Welfare Fraud	0
5101-40	64.146 Welfare-Clerical Support	0
5206	64.147 TANF-Foster Care	0
5211	64.148 Delinquent Tax Sales Trust Fund	0
5301	64.149 General Relief	0
5601	64.150 Veterans Service Officer	0
6201-35	64.151 Library-Literacy Prg	0
7202	64.152 Subsidy Requests Organizations	0
7204	64.153 Ettl Hall	0
Total Other Departments-2		3,952,582

Exhibit 7D. Sutter County Average Daily Cash Balance, Year Ended June 30, 2016

Non County Agencies

Fund No.	Department Name	Avg. Daily Balance
5100	65.01 Children/Family Comm.	2,811,392
5116	65.02 DNA ID Prop 69 State	29,612
5121	65.03 Redevelopment Prop Tax Tr	49,800
5125	65.04 ERAF 04/05	0
5128	65.05 Live Oak Redevelopment Agency	0
5193	65.06 Highland EST Improv Redemption	1,484
5203	65.07 Agency Collections Payable	0
5212	65.08 Local Transportation Tax	1,063,228
5215	65.09 Tax Collector's Trust	0
5218	65.10 Taxes	22,099,045
5219	65.11 In Lieu Tax Trust	0
5240	65.12 City of Live Oak	229,797
5241	65.13 City of Yuba City	377,250
5262	65.14 Sutter-Butte Flood Control	184,765
5263	65.15 Sac Area Flood Control	11,166
5265	65.16 FRAQMD	744
5267	65.17 Statewide Comm Infrastructure	1,639
5277	65.18 Narco	158,554
5280	65.19 Regional Waste Management	0
6401	65.20 Fairview Cemetery	2,803
6402	65.21 Live Oak Cemetery	812,932
6403	65.22 Meridian Cemetery Trust	5,496
6404	65.23 Nicolaus Cemetery	56,091
6405	65.24 Pleasant Grove Cemetery	131,749
6406	65.25 Sutter Cemetery	1,721,809
6415	65.26 Gilsizer County Drainage	2,712,779
6416	65.27 Live Oak Cemetery Specd Assess	0
6419	65.28 Meridian Fire District	221,835
6420	65.29 Sutter Basin Fire	76,975
6424	65.30 Levee Dist #1-Feather River	9,734
6426	65.31 Levee District #1	1,551,355
6427	65.32 Levee District #9	785,498
6428	65.33 Maintenance Area #3	2,617
6429	65.34 Maintenance Area #7 Zone 2	5
6430	65.35 Maintenance Area #7 Zone 3	77
6431	65.36 Maintenance Area #7 Zone 4	490
6434	65.37 Bear River Levee Maintenance	308
6435	65.38 Colusa Mosquito Abatement	557
6436	65.39 S-Y Mosquito & Vector Control	2,621,722
6437	65.40 Maintenance Area #16 Zone 1	5
6438	65.41 Maintenance Area #16 Zone 2	150
6439	65.42 Maintenance Area #16 Zone 3	44
6440	65.43 Maintenance Area #16 Zone 4	243
6449	65.44 Reclamation District #1000	12,620
6451	65.45 Reclamation District #70	440,067
6452	65.46 Reclamation District #777	194,426
6453	65.47 Reclamation District #817	156
6455	65.48 Reclamation District #1001	671,453
6458	65.49 Reclamation District #2054	274,668
6459	65.50 Reclamation District #2056	304,283
6460	65.51 Reclamation District #2103	253
6461	65.52 Reclamation District #1500	2,043,750
6462	65.53 Reclamation District #1660	304,894
6470	65.54 Sutter County Resource Conservtn	9,914
6471	65.55 LAFCO	133,586
6480	65.56 Butte Water District	4,214
6481	65.57 Feather Water District	35,839
6484	65.58 SCSO-90 Series A-Imprv Redemptn	569,649
6489	65.59 CA First Sutter	1,035
7561	65.60 Yuba City Unified CFD #1	0
7562	65.61 Woodland Unified	0
7565	65.62 Sutter Co Schools	98,962,058
7577	65.63 Yuba Community College	0
7601	65.64 E Nicolaus High 2000 Debt	0
7602	65.65 Woodland Unified Debt Ser	0
7607	65.66 Sutter High 2008 Bond Deb	0
7651	65.67 YC#99-1 Series C Bonds Db	0
7652	65.68 YC 2004-1 Meas K Bonds Deb	0
7654	65.69 Franklin Elem 2006 DBT Ser	0
7655	65.70 Yuba Comm. College Distr DS-A	0
7656	65.71 Yuba Comm. College Distr DS-B	0
7657	65.72 Yuba Comm College Distrb	0
7661	65.73 LO#04-1 Series A Bonds Db	0
7663	65.74 East Nicolaus H 2014 Debt Svc	0
NVBH	65.75 North Valley Beh Health	0
	Total Non County Agencies	141,696,616

**County of Sutter
County-wide Cost Allocation Plan**

Internal Service Funds

**Fleet Management, Information Technology, Liability Insurance,
Workers' Compensation Insurance**

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County of Sutter
Combining Statement of Net Assets
Internal Service Funds
For the Year Ended June 30, 2016

Not Yet Completed

County of Sutter
**Combining Statement of Revenues,
Expenses and Changes in Net Assets**

Internal Service Funds
For the Year Ended June 30, 2016

Not Yet Completed

County of Sutter
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended June 30, 2016

Not Yet Completed

County of Sutter
Combining Statement of Cash Flows (continued)

Internal Service Funds
For the Year Ended June 30, 2016

Not Yet Completed

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COUNTY OF SUTTER

LIABILITY SELF-INSURANCE DATA

FISCAL YEAR: 2015-2016

DATE ESTABLISHED: July 1, 1985

CURRENT MAXIMUM SELF-RETAINED RISK:

PER OCCURRENCE----- \$100,000

AGGREGATE----- No Limit

CURRENT RESERVE LEVELS:

<u>MAXIMUM AUTHORIZED</u>	<u>CURRENTLY FUNDED</u>
CATASTROPHIC-----	\$631,420
IBNR-----	\$198,684

PURCHASED INSURANCE, EXCESS UMBRELLA COVERAGE:

EXCESS LAYER--- \$100,000 to \$25,000,000

DESCRIPTION OF COVERAGE:

Sutter County is self-insured for general liability, automobile liability, bodily injury, personal injury risk, errors and omissions liability, and employment practices.

DESCRIPTION OF COST DISTRIBUTION METHODOLOGY:

Internal Service Fund premiums are based on a combination of exposure and experience in accordance with the State Controller’s guidelines for Self-insurance Plans. This billed amount consists of total budgeted salaries and benefits, insurance costs, professional and specialized services, judgments and damages, and reserves. Interest income is excluded.

Premiums are established based on actuarial review. Seventy percent of the premium is allocated on claims paid experience for the most recent eight years. The remaining thirty percent is allocated equally into four exposure categories: operations (budget), personnel, automobile and premises (square footage).

METHOD OF ACCOUNTING: Modified Accrual

FUND TYPE: Internal Service Fund

COUNTY OF SUTTER

WORKERS' COMPENSATION SELF-INSURANCE DATA

FISCAL YEAR: 2015-2016

DATE ESTABLISHED: July 1, 1988

CURRENT MAXIMUM SELF-RETAINED RISK:

PER OCCURRENCE----- \$300,000

AGGREGATE----- N/A

CURRENT RESERVE LEVELS:

	<u>MAXIMUM AUTHORIZED</u>	<u>CURRENTLY FUNDED</u>
CATASTROPHIC----		\$1,692,143
IBNR-----		\$1,236,536

PURCHASED INSURANCE, PRIMARY AND EXCESS UMBRELLA COVERAGE:

PRIMARY LAYER--- \$300,000 to \$5,000,000 per occurrence

EXCESS LAYER---- \$5,000,000 to statutory per occurrence

DESCRIPTION OF COVERAGE:

Sutter County obtains Workers' Compensation coverage through the self-insured Primary Workers' Compensation (PWC) pooled-program and Excess Workers' Compensation (EWC) pooled-program provided by the CSAC Excess Insurance Authority (EIA). Prior to 7/1/99, the County retained the first \$125,000 of risk per occurrence, with excess coverage provided by the EIA's EWC program. Beginning 7/1/99, all Workers' Compensation risks were transferred to the EIA's self-funded pooled-programs.

DESCRIPTION OF COST DISTRIBUTION METHODOLOGY:

Sutter County's allocation of Workers' Compensation costs is based on the State Controller's Guidelines for Self-Insurance Plans. This billed amount consists of total budgeted salaries and benefits, services and supplies (including insurance costs), and other charges. Interest income is excluded. The allocation uses 90% based on the most recent ten years paid claims experience (capped at \$125,000 per claim), 9% based on budgeted salaries, and 1% based on numbers of volunteers. The allocated amount is charged as a premium rather than a payroll ratio factor.

METHOD OF ACCOUNTING: Modified Accrual

FUND TYPE: Internal Service Fund

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**County of Sutter
County-wide Cost Allocation Plan**

Appendix

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Exhibit 1303
 SUPPLEMENTAL INFORMATION CHECKLIST
 COUNTY OF SUTTER
 FY 2015/2016 COUNTYWIDE COST ALLOCATION PLAN

Name of Preparer: Bonnie J Briscoe Date Completed: 12/9/2016
 Email Address: Bbriscoe@co.sutter.ca.us Phone: 530-822-7127

A completed checklist must accompany each cost allocation plan submitted to the State Controller's Office (SCO). All 'NO' answers must be fully explained in the comments at the end of this checklist or in a separate document attached to the checklist.

A. The Following Items are Required to be Submitted by ALL Counties:

Note: Be advised that your cost plan submission is not complete until all required supplemental materials are in the possession of SCO's Cost Plans Section. Cost plans are reviewed in the order that a completed submission is received. If your package is incomplete, you have not yet secured your place in SCO's queue to be reviewed.

- | | Yes | No |
|---|-------------------------------------|-------------------------------------|
| 1. Is Cost Plan Certification, dated and signed by the county's chief financial official, included? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 2. Is a separate 8 ½ X 11 consolidated schedule of allocated costs (cost exhibit) included? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 3. Does the cost plan contain an explanation of significant changes from procedures as reported in the previous cost plan? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 4. Is documentation included to sufficiently support revenues and expenditures for all central support departments? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 5. Do all costs, expenditure transfers (inter/intra fund), and revenues shown in the cost plan reconcile to the budget for financial statements? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 6. Did you include your reconciliation worksheet to support Item #5? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 7. Does the cost plan contain narratives describing each external overhead support service, internal service fund, and self-insurance trust fund?
(Please note that comprehensive up-to-date narratives provide considerable assistance to SCO, while providing additional support to your cost plan.) | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 8. Is the Comprehensive Annual Financial Report (CAFR), complete with the notes to the financials, included? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

SUPPLEMENTAL INFORMATION CHECKLIST (continued)

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9. List all social services/human services budget units claimed on the administrative expense claim:

Welfare Admin		

CERTIFICATION:

I certify that controls are in place to ensure cost plan charges that were actually billed during the year are either applied to reduce allocated cost plan expenditures or are not claimed as direct expenditures?

Name: Melinda Aure-Catbagan (Please print)
 Signature: *Melinda Aure-Catbagan* Date: _____
 Title: Staff Services Manager Phone: 530-822-4411

Note: This certification must be signed by the county staff member responsible for filing claims for reimbursement of A-87 indirect costs.

10. Courts (Trial Court Funding Act of 1997):
- | | | |
|--|--------------------------|-------------------------------------|
| | Yes | No |
| a. Is the level of central support services provided to courts consistent with the level provided in previous years? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

i. If no, please explain:

Sutter County transferred responsibility for trial court facilities from the County to the State on December 30, 2008. The County is required to make an annual maintenance-of-effort payment to the State equivalent to its recent historical expenditures for maintenance for the transferred building. However, the County is permanently relieved of its responsibility to maintain, renovate, and replace the transferred court facility.

11. Space Information:
- a. Does the cost plan include a detailed listing and acquisition/rental cost of space acquired, leased, or rented?

SUPPLEMENTAL INFORMATION CHECKLIST (continued)

12. Direct Billings:

a. List all central service departments, including proprietary funds that directly bill county departments:

Treasurer-Tax Colletor	Central Services
General Services	Human Resources
Building Maintenance	Workers' Compensation ISF
Information Technology ISF	Fleet ISF
Liability Insurance ISF	Employee Wellness ISF

b. List all central service departments that changed to or from direct billing county departments:

c. If departments changed, did you make the necessary adjustment, after the carry-forward calculation, to this cost plan? Yes No

B. For Counties that Operate Central Support Internal Service Funds (ISFs):

- | | | |
|---|-------------------------------------|-------------------------------------|
| | Yes | No |
| 1. Have you provided narratives for each of your ISFs? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 2. Have you provided an analysis of working capital for each ISF? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 3. Have you included explanations for all ISFs out of compliance with OMB Circular A-87's sixty-day working capital rule? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 4. Have you included the rate-setting methodologies for each ISF? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 5. Have you included an explanation for each "transfer out" from ISFs? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

C. For Counties with Self-Insurance Programs:

- | | | |
|---|-------------------------------------|--------------------------|
| | Yes | No |
| 6. Does the cost plan include a completed Exhibit 4401 (Self-Insurance Data Sheet) for each self-insurance program? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

SUPPLEMENTAL INFORMATION CHECKLIST (continued)

- | | | | |
|----|--|--|--------------------------------|
| 7. | Does the cost plan include copies of your most recent Actuarial Report for each major self-insurance program (General Liability, Worker's Compensation and Unemployment at a minimum)? | Yes
<input checked="" type="checkbox"/> | No
<input type="checkbox"/> |
| 8. | Has any Trial Courts opted out of the county's self-insurance programs? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

a. If yes, which programs:

Liability Insurance
Workers' Compensation Insurance

b. How are the Incurred But Not Reported (IBNR) and "tail" claims of the courts being handled in your insurance premium charges?

IBNR and Tail claims are being handled with the contributions Trial Courts made while they were in the self-insured programs.

D. For 1937 Act County Retirement Systems:

- | | | | |
|-----|---|--------------------------|-------------------------------------|
| | | Yes | No |
| 9. | Does the cost plan include a Certificate of Actuarial Assumption, dated and signed by a responsible county official, on excess reserves of the pension trust funds? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 10. | Does the cost plan contain a narrative providing information on the pension contribution rates with a description on how the administrative costs of the retirement system are charged to the departments administering federal programs? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

Note: Under the 1937 Act, the Retirement Board may elect to pay for administrative costs from the earnings of the pension trust fund. If these costs are paid by the retirement fund, they are included on the rates that are billed directly to the departments. If the board does not elect this option, these costs are charged against the county general fund and treated as an indirect cost in the cost allocation plan.

SUPPLEMENTAL INFORMATION CHECKLIST (continued)

E. For Counties that Issued Pension Obligation Bonds (POBs):

This section must be completed if the county has issued a POB during the year upon which this cost plan is based, or if not previously reported.

- | | Yes | No |
|---|--------------------------|-------------------------------------|
| 11. Does the cost plan include a worksheet comparing the debt service schedule of the POB to the amortization schedule of the Unfunded Actuarial Accrued Liability (UAAL or UAL), the annual savings and total savings? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 12. Does the cost plan include a certification that all proceeds were deposited with the county retirement system and applied to the system's UAAL? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 13. Does the cost plan include an allocation worksheet or a detailed narrative describing the methodology used to charge departments for the annual debt service payment between safety and general employee groups? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

Note: To charge departments for debt service, separate rates must be calculated for safety and general employee groups in the same ratio as the UAAL.

F. For Counties that Have Refinanced POBs:

This section must be completed if the county has refinanced (including restructure or refunding) their POBs.

- | | Yes | No |
|--|--------------------------|-------------------------------------|
| 14. Does the cost plan include a worksheet comparing the annual debt service payment schedule of the new POB to the POB being replaced, to support "the less costly than requirement"? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 15. Does the cost plan include a certification that proceeds were deposited in the retirement system or documentation that provides evidence that the proceeds were used to defease the old POB? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 16. Does the cost plan include an allocation worksheet or a detailed narrative describing the methodology used to charge departments for the annual debt service payment between safety and general employee groups? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

Note: To charge departments for debt service, separate rates must be calculated for safety and general employee groups in the same ratio as the UAAL.

SUPPLEMENTAL INFORMATION CHECKLIST (continued)

CERTIFICATION:

This is to certify that the county has issued Pension Obligation Bonds

Name: _____ (Please print)

Signature: _____ Date: MM/DD/YY

Title: _____ Phone: XXX-XXX-XXXX

Note: The chief accounting officer or an authorized deputy must sign this certification.

G. Comments:

Section A. #8 independent audit will be forwarded upon completion

Section B. #2 analysis of ISF's working capital will be sent with audited financial statements

Section D, E, and F not applicable.

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