

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 2018/2019

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**County of Sutter
State of California**

Cost Allocation Plan

For use in the
Fiscal Year 2018-2019



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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 2018-2019

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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 2018-2019

CERTIFICATION OF COST ALLOCATION PLAN
Exhibit 1404

December 29, 2017

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 29, 2017 are to establish cost allocations or billings for the fiscal year 2018-2019 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.

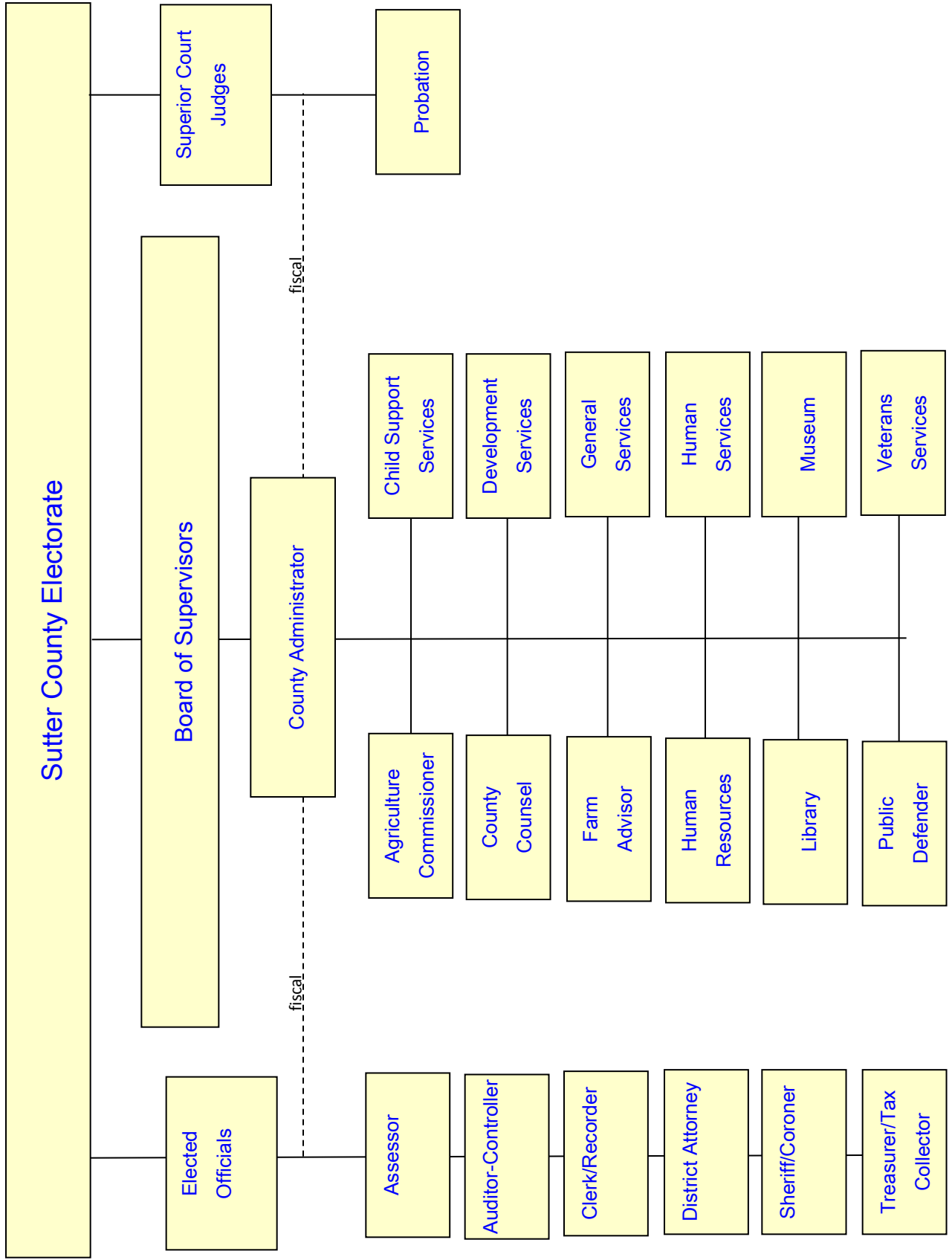
I declare that the foregoing is true and correct.



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 2018-2019

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, and departmental assistance. Allowable costs include budgeting and departmental assistance. Allocation of costs are 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 \$10,757 compared to the prior year.

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, preparation of various financial reports to State and Federal agencies and internal audit. The Internal Audit function evaluates and monitors internal controls and performs compliance audits for the County. 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. Internal audit costs having county wide benefits are allocated based on adjusted expenditures and departmental audits are based on direct identified time by audited department. 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 \$38,452 compared to the prior year. This increase is primarily due to increase in salaries, retirement costs, insurance costs, and equipment depreciation.

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 increased \$9,838 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 \$13,137 compared to prior year. This increase is primarily due increase in salaries, retirement costs, and insurance costs.

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 increased \$239,520 compared to prior year. This increase is a combination of increased salaries, retirement costs, insurance costs, outside legal assistance and a decrease 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 increased \$107,368 compared to prior year. This increase is primarily due to increase in salaries, retirement costs, insurance costs, and equipment depreciation.

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 \$131,547 compared to prior year. This is due to an increase in unallowable revenues.

General Information (continued)

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.

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.

General Information (continued)

Explanation for each "transfer out" from ISFs

- Fleet had a transfer out of \$5,607 for the Kyocera copier capital lease.
- Information Technology had a transfer out of \$8,821 for the Kyocera copier capital lease.
- Workers' Compensation Insurance had a transfer out of \$352 for the Kyocera copier capital lease.

Significant Changes

The Central Services Department was dissolved in fiscal year 2015-2016. This department was a division of General Services and allocated costs associated with mail, printing, and copier services. These costs are now directly billed to the departments and are used as an allocation basis in General Services for staff time spent on delivery and administration.

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 10, 2018
Filing Ref: SUT19

Pursuant to the federal Office of Management and Budget Circular *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Grants* (Uniform Guidance), found at Title 2, Code of Federal Regulations, Part 200, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in fiscal year **2018-19**. This approval is subject to the conditions contained in Section III.

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

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

The indirect overhead and support service costs listed in **Exhibit 2A and 2C** (attached) are formally approved as actual costs for fiscal year **2016-17**, and as estimated costs for fiscal year **2018-19** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2018**, for further allocation to federal grants and contracts performed by the respective county departments.

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

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

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

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

SECTION III: CONDITIONS

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

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

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

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

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

F. SPECIAL REMARKS: The adjustments of (\$62,000) included in Exhibit 2A and 2C must not be included when calculating carry forward in the 2020-21 Estimated Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF SUTTER

BY Nathan Black
Nathan Black
Name
Auditor - Controller
Title
May 16, 2018
Date

**BETTY T. YEE
CALIFORNIA STATE CONTROLLER**

BY Jim Reisinger
Jim Reisinger, Manager
Local Government Policy Section
Local Govt Programs & Services Division
5/22/18
Date

**Negotiated by Melma Dizon
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 2019

All Departments			Actual	Carry	Adjustment*	Total
Dept. No.	Department Name	2016/2017	Forward		2018/2019	
		Allocation	Allocation	Allocation	Claimable Costs	
		(\$)	(\$)	(\$)	(\$)	
1101	8.	Board of Supervisors	68,205	511	0	68,716
1105	9.	Clerk of the Board	14,459	(1,409)	0	13,051
1203	10.	Assessor	185,462	(20,721)	0	164,740
1204	11.	Revenue Collection	17,748	2,176	0	19,924
1502	12.	Elections	121,881	(29,505)	0	92,376
1600	13.	Sheriff-Communications	119,745	15,907	0	135,652
1702	14.	Water/Wastewater Facilities	7,369	7,733	0	15,102
1920	15.	Engineering Services	53,750	(26,195)	0	27,555
1922	16.	Water Resources	29,266	(8,668)	0	20,598
2103	17.	Sheriff's Court Bailiffs	20,271	2,350	0	22,621
2106	18.	Public Defender	6,501	934	0	7,435
2112	19.	Consolidated Courts	1,947	(236)	0	1,711
2125	20.	District Attorney	172,078	17,927	0	190,005
2125-01	21.	DA-Criminal Division	92,709	12,987	0	105,696
2125-03	22.	DA-Victim/Witness Assistance	99,153	92,162	0	191,315
2125-05	23.	DA-Statutory Rape Vert Prosecute	571	571	0	1,142
2201	24.	Sheriff-Coroner	729,954	99,406	0	829,360
2205	25.	Sheriff-Boat Patrol	9,527	(250)	0	9,277
2208	26.	Sheriff-Live Oak Contract	25,787	(4,086)	0	21,700
2301	27.	Sheriff-County Jail	891,977	178,599	0	1,070,576
2302	28.	Anti-Drug Abuse Enforcement	0	0	0	0
2304	29.	Probation	256,949	(55,910)	0	201,039
2309	30.	Bi-County Juvenile Hall	17,125	(16,986)	0	140
2401	31.	Emergency Services	24,508	(9,545)	0	14,964
2402	32.	Fire Services Administration	3,985	(10,488)	0	(6,502)
2601	33.	Agricultural Commissioner	192,872	15,874	0	208,746
2706	34.	Recorder	78,316	700	0	79,016
2709	35.	Pub. Guardian/Conservator	71,457	10,181	0	81,638
2710	36.	County Clerk	56,977	33,335	0	90,311
2721	37.	Development Services	102,849	(30,465)	0	72,384
2724-24	38.	Planning & Building	64,806	(32,016)	0	32,790
2724-31	39.	Community Services Building Inspection	33,933	8,815	0	42,748
2724-32	40.	Code Enforcement Svcs	59,957	59,957	(59,957)	59,957
2725	41.	Environmental Health	42,010	3,118	0	45,128
2726	42.	Animal Control	10,377	(3,977)	0	6,400
2727	43.	CUPA	3,693	1,710	0	5,403
3100	44.	Road	123,134	4,787	0	127,921
3200	45.	County Airport	1,382	(948)	0	435
3300	46.	Transportation Development	997	951	0	1,948
4102-00	47.	Mental Health	590,487	(48,630)	0	541,857
4103-10	48.	Health	322,597	(56,074)	0	266,523
4104-00	49.	Mental Health Service Act	10,525	6,044	0	16,569
4120-00	50.	Human Services Admin	128,882	98,007	0	226,889
4580	51.	Fleet Management ISF	54,003	(8,346)	0	45,658
4581	52.	Information Technology ISF	169,217	(13,325)	0	155,892
4590	53.	Liability Insurance ISF	8,961	4,402	0	13,363
4591	54.	Workers' Comp. Ins. ISF	15,724	(7,726)	0	7,997
4595	55.	Employee Wellness Services	2,093	2,093	(2,093)	2,093
5000	56.	Trial Court Agency	63,708	2,055	0	65,763
5101-00	57.	Welfare	608,374	(41,889)	0	566,485
5200	58.	IHSS Public Authority	10,926	5,845	0	16,771
6201	59.	County Library	213,214	(59,278)	0	153,936
6301	60.	Bi-County Farm Advisor	34,923	(6,489)	0	28,434
7101	61.	Parks and Recreation	183,633	(20,407)	0	163,226
7201	62.	Community Memorial Museum	76,824	(13,548)	0	63,276
7203	63.	Vets Memorial Community Bldg	116,440	(38,128)	0	78,312
	64.A	Other Departments-1	1,136,647	410,983	(63,141)	1,484,489
	64.B	Other Departments-2	1,082,579	220,249	(59,493)	1,243,335
	65.	Non County Agencies	195,403	49,061	122,684	367,149
	66.	Unallowable	0	(294)	0	(294)
		Total Claimable Costs	8,838,848	803,893	(62,000)	9,580,741

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 2019

Other Departments-1			Actual	Carry	Adjustment*	Total
Dept. No.	Department Name		2016/2017	Forward		2018/2019
			Allocation			Claimable Costs
			(\$)	(\$)	(\$)	(\$)
0112	64.01	Child Supp Serv Reimb/Adjustment	135,226	(2,341)	0	132,885
0140	64.02	County Local Revenue Fund	1,002	(1,893)	0	(891)
0177	64.03	CCPIF SB 678	234	(135)	0	99
0184	64.04	Sheriff Inmate Welfare	9,393	955	0	10,348
0241	64.05	Public Safety Realignment 2011	97	97	(97)	97
0252	64.06	Emergency Medical Service	561	(126)	0	435
0253	64.07	RLF CDBG Housing Rehabilitation	45	2	0	47
0273	64.08	Local Innovation	6	6	(6)	6
0284	64.09	CDBG Housing Rehab 04-STB	15	0	0	16
0289	64.10	EDBG PI Fund	5,351	(24,188)	0	(18,837)
0301	64.11	County Service Area G	54	(51)	0	3
0305	64.12	County Service Area F	79,547	3,100	0	82,648
0309	64.13	County Service Area C	2,190	261	0	2,452
0311	64.14	County Service Area D	2,571	514	0	3,086
0320	64.15	Sutter County Water Agency	408	(148)	0	259
0321	64.16	Lo Canal Operations & Maintenance	371	330	0	700
0326	64.17	County Water Zone #4	47	(5)	0	42
0327	64.18	County Water Zone #5	110	(12)	0	98
0329	64.19	County Water Zone #7	36	(2)	0	34
0330	64.20	County Water Zone #8	12	2	0	14
0340	64.21	Co Consolid St Lighting District	569	(78)	0	491
0390	64.22	El Cerrito Drain District	0	(74)	0	(74)
0395	64.23	Rio Ramaza Comm. Serv District	1,163	733	0	1,896
1103	64.24	Non-Departmental Expense	237,663	223,962	0	461,625
1209	64.25	General Revenues	3,705	(781)	0	2,924
1801	64.26	Plant Acquisition	16,914	15,455	0	32,369
1803	64.27	Capital Projects	9,814	9,814	0	19,628
1911	64.28	General Insurance & Bonds	468	25	0	493
1923	64.29	Flood Control	2,586	2,434	0	5,020
2104	64.30	Grand Jury	11,045	3,283	0	14,328
2109	64.31	Trial Court Funding	4,398	4,339	0	8,737
2125-08	64.32	DA-Criminal Investigation	61,785	61,785	(61,785)	61,785
2125-09	64.33	DA-Welfare Investigation	29	29	(29)	29
2125-10	64.34	XC County Victim Services Prog	762	762	(762)	762
2125-11	64.35	CA Witness Relocation & Assist	87	87	(87)	87
2125-72	64.36	Local Community Correction Acc	4,824	1,387	0	6,210
2202	64.37	Net 5-Sheriff	3,358	514	0	3,871
2303	64.38	Delinquency Prevention Commiss'n	58	(6)	0	52
2703	64.39	Fish & Game Propagation	368	(15,184)	0	(14,816)
2711	64.40	Domestic Violence Centers	143	130	0	273
3000	64.41	Urban Area Resident St Lighting	255	(79)	0	177
4102-01	64.42	Mental Health-Admin Support	106,052	1,910	0	107,963
4102-02	64.43	Mental Health-Homeless Mgt	169	120	0	288
4102-03	64.44	Mental Health-Crisis Clinic	53,045	9,644	0	62,689
4102-04	64.45	Mental Health-Community Services	106	106	(106)	106
4102-07	64.46	Mental Health-Inpatient	175,872	54,067	0	229,939
4102-08	64.47	Mental Health-Managed Care	8,650	7,243	0	15,894
4102-09	64.48	Mental Health-IMD/SNF Facilities	4,481	4,221	0	8,702
4102-10	64.49	Mental Health-Non IMD	14	(72)	0	(58)
4102-12	64.50	Mental Health-Day Treatment/Adult	684	608	0	1,293
4102-13	64.51	Mental Health-Juvenile Hall/Jail	16	(389)	0	(373)
4102-14	64.52	Mental Health-Homeless Mentally Ill	153	74	0	227
4102-15	64.53	Mental Health-Conditional Release Prgm	9,020	4,218	0	13,237
4102-16	64.54	Mental Health-Outpatient/Adult	56,887	17,008	0	73,895
4102-17	64.55	Mental Health-Outpatient/Child	34,307	(584)	0	33,723
4102-19	64.56	Mental Health-Children's IEP Svcs	4	(3)	0	1
4102-20	64.57	Mental Health-Advocacy	422	249	0	672
4102-22	64.58	Mental Health-Camp Singer	3,525	235	0	3,760
4102-25	64.59	Mental Health-Systems of Care Children	255	255	0	510
4102-26	64.60	Mental Health-Sutter County BF	6,948	1,029	0	7,977
4102-29	64.61	Mental Health-Yuba County BF	8,011	2,129	0	10,140
4102-31	64.62	Mental Health-CSS/Admin Sup	1,079	879	0	1,958
4102-32	64.63	Mental Health-CSOC Adult Prgm	1,621	1,376	0	2,996
4102-34	64.64	Mental Health-Victor Community	216	77	0	293
4102-35	64.65	Mental Health-CSS/Direct/Case Svcs	5,776	1,173	0	6,949
4102-36	64.66	Mental Health-Substance Abuse Crime	89	89	(89)	89
4102-38	64.67	Mental Health-Justice Asst. Grant	11	11	(11)	11
4102-41	64.68	Mental Health-Alcohol Admin	324	(29)	0	295
4102-42	64.69	Mental Health-Prevention	7,308	2,120	0	9,428
4102-44	64.70	Mental Health-Safe & Drug Free Schls	5	5	0	10
4102-48	64.71	Mental Health-Sutter Co CW D/A	3,249	279	0	3,528
4102-50	64.72	Mental Health-Drug Outpatient	15,554	4,339	0	19,892
4102-51	64.73	Mental Health-OFC	170	170	(170)	170
4102-52	64.74	Mental Health-Drug/Outreach	10	9	0	19
4102-53	64.75	Mental Health-Drug & Alcohol Juv	175	79	0	253
4102-54	64.76	Mental Health-First Steps	31,022	13,150	0	44,172
4102-58	64.77	Mental Health-Drug Court SC	3,826	303	0	4,128
4102-59	64.78	Mental Health-Yuba County	322	(15)	0	307
Total Other Departments-1			1,136,647	410,983	(63,141)	1,484,489

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

Exhibit 2A.1 Sutter County Cost Plan Estimate for Use in Fiscal Year 2019

Other Departments-2		Actual	Carry	Adjustment*	Total	
Dept. No.	Department Name	2016/2017	Forward		2018/2019	
		Allocation			Claimable Costs	
		(\$)	(\$)	(\$)	(\$)	
4102-65	64.79	Mental Health-UR/QI Programs	16,821	4,734	0	21,555
4102-68	64.80	Mental Health-Drug Medi-Cal	731	146	0	877
4102-72	64.81	Mental Health-Local Comm Corr	9,171	2,031	0	11,202
4102-80	64.82	Mental Health-SB678	3,299	495	0	3,794
4102-81	64.83	Mental Health-Juvenile Probation	3,065	472	0	3,537
4102-82	64.84	Mental Health-Forensic	2,037	2,037	(2,037)	2,037
4103-12	64.85	Health-Children & Family	3,480	(34)	0	3,447
4103-15	64.86	Health-Vital Statistics	477	270	0	747
4103-20	64.87	Health-CCS	11,121	(5,001)	0	6,120
4103-22	64.88	Health-Homeless Pilot	7	7	(7)	7
4103-26	64.89	Health-MCH	1,133	(1,789)	0	(656)
4103-29	64.90	Health-Foster Care	6,092	4,058	0	10,150
4103-30	64.91	Health-Nursing Admin	4,077	176	0	4,253
4103-31	64.92	Health-CHDP	8,857	(2,157)	0	6,700
4103-33	64.93	Health-CMSP Local Health Conn	151	151	(151)	151
4103-35	64.94	Health-Field Nursing	414	11	0	425
4103-36	64.95	Health-Bioterrorism	4,758	549	0	5,307
4103-37	64.96	Health-Pandemic Flu Preparedness	819	(1,079)	0	(260)
4103-38	64.97	Health-Acute Communicable Dis	17,155	6,323	0	23,479
4103-39	64.98	Health-Immunization Grant	541	(1,494)	0	(953)
4103-40	64.99	Health-WIC Nutrition	32,590	(830)	0	31,761
4103-43	64.100	Health-Homeland Security Grant	280	(92)	0	189
4103-45	64.101	Health-WIC Breast Feeding P	431	(90)	0	341
4103-49	64.102	Health-P3 Impl Mass Vacc Readins Camp	1	1	0	1
4103-50	64.103	Health-Laboratory	2,914	(5,046)	0	(2,132)
4103-51	64.104	Health-AIDS Surveillance	33	2	0	35
4103-53	64.105	Health-Tuberculosis	376	(1,514)	0	(1,138)
4103-54	64.106	Health-Chlamydia	108	12	0	120
4103-55	64.107	Health-Lead Poisoning	600	441	0	1,041
4103-56	64.108	Health-St Tuberculosis Grant	336	19	0	356
4103-57	64.109	Health-St. Medi-Cal Outreach	1,010	737	0	1,747
4103-60	64.110	Health-Health Education	21,232	15,254	0	36,486
4103-62	64.111	Health-Non-Hlth Dept Immunization	27	21	0	48
4103-65	64.112	Health-Community Chronic Disease	126	(221)	0	(95)
4103-66	64.113	Health-Supp Nutritional Asst Prog Ed	14,771	4,589	0	19,360
4103-67	64.114	Health-Supp Nutr Asst Prgm ED-CWD	2,388	(610)	0	1,778
4103-68	64.115	Health-Ebola Supplemental	62	61	0	123
4103-78	64.116	Health-Injury Prevention	394	317	0	711
4103-81	64.117	Health-Public Health Clinic	6,868	653	0	7,521
4103-99	64.118	Health-Tobacco Control	4,760	1,048	0	5,807
4104-01	64.119	MHSA-Children's Sed Full Svc Part	13,863	1,834	0	15,697
4104-02	64.120	MHSA-Urgent Services	8,132	1,129	0	9,260
4104-03	64.121	MHSA-Transition Age Youth FSP	21,909	831	0	22,740
4104-04	64.122	MHSA-Adult and Older Adult FSP	8,801	(941)	0	7,860
4104-05	64.123	MHSA-Older Adult Mobile Outreach	5,855	1,501	0	7,356
4104-06	64.124	MHSA-Ethnic Outreach Services	22,437	4,522	0	26,958
4104-07	64.125	MHSA-Housing Program	181	181	(181)	181
4104-08	64.126	MHSA-Wellness & Recover Adult	31,747	6,892	0	38,639
4104-09	64.127	MHSA-Adult Urgent Services	19,303	3,726	0	23,028
4104-10	64.128	MHSA-Therapeutic Services	37,226	8,357	0	45,583
4104-11	64.129	MHSA-Systems Transformation	9	9	(9)	9
4104-12	64.130	MHSA-Community Prev Team	19,646	4,665	0	24,311
4104-14	64.131	MHSA-MHSA IT Proj	1,296	885	0	2,181
4104-15	64.132	MHSA-Work Educ & Training	1,089	667	0	1,756
4104-16	64.133	MHSA-Innovation	10,159	4,507	0	14,666
4104-17	64.134	MHSA-Administrative	4,774	3,336	0	8,110
4110	64.135	Health Care-General	1	1	0	2
4112	64.136	Health-County Share	-	0	0	0
4120-93	64.137	Human Services-Security & Compliance	28	(55)	0	(27)
4134-00	64.138	Jail Medical	43,953	(10,933)	0	33,020
4134-72	64.139	Jail Medical-LCC	6,250	(451)	0	5,799
4201	64.140	Non-County Providers	262	262	(262)	262
4301	64.141	California Children's Services	241	241	(241)	241
4400	64.142	Sutter Co Waterworks District #1	9,823	341	0	10,164
5101-05	64.143	Welfare-Social Workers Empy	58,208	(2,973)	0	55,236
5101-10	64.144	Welfare-Admin Support	63,023	2,409	0	65,432
5101-15	64.145	Welfare-Non-Welfare Admin Svcs	5,592	247	0	5,839
5101-20	64.146	Welfare-Social Services	70,318	(1,891)	0	68,427
5101-30	64.147	Welfare-Eligibility & Nonservices	242,978	54,774	0	297,751
5101-35	64.148	Welfare-Welfare Fraud	5,893	3,218	0	9,111
5101-40	64.149	Welfare-Clerical Support	65,016	23,784	0	88,800
5201	64.150	In-Home Supportive Services	9,822	9,822	(9,822)	9,822
5204	64.151	TANF-Family Group	46,647	46,647	(46,647)	46,647
5206	64.152	TANF-Foster Care	28,265	27,954	0	56,218
5211	64.153	Delinquent Tax Sales Trust Fund	55	15	0	70
5301	64.154	General Relief	0	0	0	0
5302	64.155	General Relief	135	135	(135)	135
5601	64.156	Veterans Service Officer	600	587	0	1,186
6201-35	64.157	Library-Literacy Prg	7,513	(11,862)	0	(4,349)
7202	64.158	Subsidy Requests Organizations	139	113	0	252
7204	64.159	Ettl Hall	27,874	11,107	0	38,980
Total Other Departments-2		1,082,579	220,249	(59,493)	1,243,335	

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

Exhibit 2A.2 Sutter County Cost Plan Estimate for Use in Fiscal Year 2019

Non County Agencies			Actual		Adjustment*	Total
Fund No.	Department Name	2016/2017 Allocation (\$)	Carry Forward (\$)	2018/2019 Claimable Costs (\$)		
5100	65.01 Children/Family Comm.	24,615	6,331	0	30,946	
5116	65.02 DNA ID Prop 69 State	44	22	0	67	
5121	65.03 Redevelopment Prop Tax Tr	13,701	13,671	0	27,373	
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	402	133	0	534	
5209	65.08 Aid for Adoption	17,675	17,675	(17,675)	17,675	
5212	65.09 Local Transportation Tax	239	113	0	351	
5215	65.10 Tax Collector's Trust	2,803	911	0	3,713	
5218	65.11 Taxes	5,401	366	0	5,766	
5219	65.12 In Lieu Tax Trust	25	3	0	27	
5226	65.13 Personnel Rev Benefits	0	0	0	1	
5240	65.14 City of Live Oak	305	90	0	395	
5241	64.15 City of Yuba City	394	(22)	0	372	
5262	65.16 Sutter-Butte Flood Control	102	(52)	0	50	
5263	65.17 Sac Area Flood Control	27	3	0	29	
5265	65.18 FRAQMD	(1,107)	(7,848)	0	(8,955)	
5267	65.19 Statewide Comm Infrastructure	17	5	0	22	
5277	65.20 Narco	2,890	(3,558)	0	(668)	
5280	65.21 Regional Waste Management	0	(5)	0	(5)	
6401	65.22 Fairview Cemetery	1,992	(1,105)	0	887	
6402	65.23 Live Oak Cemetery	6,217	337	0	6,554	
6403	65.24 Meridian Cemetery Trust	1	(0)	0	1	
6404	65.25 Nicolaus Cemetery	309	(60)	0	250	
6405	65.26 Pleasant Grove Cemetery	406	(53)	0	353	
6406	65.27 Sutter Cemetery	24,769	(2,568)	0	22,202	
6415	65.28 Gilsizer County Drainage	12,266	2,669	0	14,934	
6416	65.29 Live Oak Cemetery Specl Assess	561	303	0	864	
6419	65.30 Meridian Fire District	98	(6)	0	92	
6420	65.31 Sutter Basin Fire	1,385	210	0	1,595	
6424	65.32 Levee Disrt #1-Feather River	682	151	0	833	
6426	65.33 Levee District #1	8,891	571	0	9,462	
6427	65.34 Levee District #9	898	339	0	1,237	
6428	65.35 Maintenance Area #3	301	213	0	514	
6429	65.36 Maintenance Area #7 Zone 2	0	(108)	0	(108)	
6430	65.37 Maintenance Area #7 Zone 3	30	13	0	43	
6431	65.38 Maintenance Area #7 Zone 4	56	38	0	94	
6434	65.39 Bear River Levee Maintenance	8	3	0	11	
6435	65.40 Colusa Mosquito Abatement	25	8	0	33	
6436	65.41 S-Y Mosquito & Vector Control	19,611	(802)	0	18,810	
6437	65.42 Maintenance Area #16 Zone 1	32	(77)	0	(45)	
6438	65.43 Maintenance Area #16 Zone 2	31	14	0	45	
6439	65.44 Maintenance Area #16 Zone 3	31	15	0	46	
6440	65.45 Maintenance Area #16 Zone 4	45	28	0	73	
6449	65.46 Reclamation District #1000	28	7	0	35	
6451	65.47 Reclamation District #70	213	183	0	396	
6452	65.48 Reclamation District #777	54	14	0	68	
6453	65.49 Reclamation District #817	25	8	0	33	
6455	65.50 Reclamation District #1001	161	(81)	0	80	
6458	65.51 Reclamation District #2054	53	(5)	0	48	
6459	65.52 Reclamation District #2056	50	(1)	0	50	
6460	65.53 Reclamation District #2103	0	0	0	0	
6461	65.54 Reclamation District #1500	403	(34)	0	369	
6462	65.55 Reclamation District #1660	144	42	0	186	
6470	65.56 Sutter County Resource Conservtn	1,456	(1,440)	0	16	
6471	65.57 LAFCO	452	(4,704)	0	(4,253)	
6473	65.58 Nicolaus Cem Restoration Fund	0	0	0	0	
6480	65.59 Butte Water District	26	7	0	33	
6481	65.60 Feather Water District	44	14	0	58	
6484	65.61 SCSO-90 Series A-Imprv Redemptn	1,183	1,067	0	2,250	
6489	65.62 CA First Sutter	19	19	(19)	19	
7561	65.63 Yuba City Unified CFD #1	(140,378)	(140,378)	140,378	(140,378)	
7562	65.64 Woodland Unified	25	8	0	33	
7565	65.65 Sutter Co Schools	159,365	142,383	0	301,748	
7577	65.66 Yuba Community College	0	(16)	0	(16)	
7601	65.67 E Nicolaus High 2000 Debt	1,789	1,778	0	3,567	
7602	65.68 Woodland Unified Debt Ser	0	(16)	0	(16)	
7607	65.69 Sutter High 2008 Bond Deb	1,905	1,877	0	3,782	
7651	65.70 YC#99-1 Series C Bonds Db	11,149	11,111	0	22,259	
7652	65.71 YC 2004-1 Meas K Bonds Deb	7,399	7,372	0	14,771	
7654	65.72 Franklin Elem 2006 DBT Ser	424	396	0	820	
7655	65.73 Yuba Comm. College Distr DS-A	0	(16)	0	(16)	
7656	65.74 Yuba Comm. College Distr DS-B	0	(16)	0	(16)	
7657	65.75 Yuba Comm College Distrb	0	(16)	0	(16)	
7661	65.76 LO#04-1 Series A Bonds Db	2,788	2,744	0	5,532	
7663	65.77 East Nicolaus H 2014 Debt Svc	0	0	0	0	
NVBH	65.78 North Valley Beh Health	447	(1,213)	0	(767)	
Total Non County Agencies			195,403	49,061	122,684	367,149

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

Exhibit 2B. Sutter County Cost Plan Carry Forward Computation, Year Ended June 30, 2017

All Departments			Actual	Estimate	Difference
Dept. No.		Department Name	2016/2017 Allocation	Based on 2014/2015 Actual Costs*	Amount to Carry Forward
			(\$)	(\$)	(\$)
1101	8.	Board of Supervisors	68,205	67,694	511
1105	9.	Clerk of the Board	14,459	15,868	(1,409)
1203	10.	Assessor	185,462	206,183	(20,721)
1204	11.	Revenue Collection	17,748	15,571	2,176
1502	12.	Elections	121,881	151,387	(29,505)
1600	13.	Sheriff-Communications	119,745	103,838	15,907
1702	14.	Water/Wastewater Facilities	7,369	(364)	7,733
1920	15.	Engineering Services	53,750	79,945	(26,195)
1922	16.	Water Resources	29,266	37,934	(8,668)
2103	17.	Sheriff's Court Bailiffs	20,271	17,921	2,350
2106	18.	Public Defender	6,501	5,566	934
2112	19.	Consolidated Courts	1,947	2,183	(236)
2125	20.	District Attorney	172,078	154,151	17,927
2125-01	21.	DA-Criminal Division	92,709	79,723	12,987
2125-03	22.	DA-Victim/Witness Assistance	99,153	6,991	92,162
2125-05	23.	DA-Statutory Rape Vert Prosecute	571	0	571
2201	24.	Sheriff-Coroner	729,954	630,548	99,406
2205	25.	Sheriff-Boat Patrol	9,527	9,776	(250)
2208	26.	Sheriff-Live Oak Contract	25,787	29,873	(4,086)
2301	27.	Sheriff-County Jail	891,977	713,377	178,599
2302	28.	Anti-Drug Abuse Enforcement	0	0	0
2304	29.	Probation	256,949	312,858	(55,910)
2309	30.	Bi-County Juvenile Hall	17,125	34,111	(16,986)
2401	31.	Emergency Services	24,508	34,053	(9,545)
2402	32.	Fire Services Administration	3,985	14,473	(10,488)
2601	33.	Agricultural Commissioner	192,872	176,998	15,874
2706	34.	Recorder	78,316	77,616	700
2709	35.	Pub. Guardian/Conservator	71,457	61,277	10,181
2710	36.	County Clerk	56,977	23,642	33,335
2721	37.	Development Services	102,849	133,313	(30,465)
2724-24	38.	Planning & Building	64,806	96,822	(32,016)
2724-31	39.	Community Services Building Inspection	33,933	25,118	8,815
2724-32	40.	Code Enforcement Svcs	59,957	0	59,957
2725	41.	Environmental Health	42,010	38,891	3,118
2726	42.	Animal Control	10,377	14,353	(3,977)
2727	43.	CUPA	3,693	1,984	1,710
3100	44.	Road	123,134	118,347	4,787
3200	45.	County Airport	1,382	2,330	(948)
3300	46.	Transportation Development	997	46	951
4102-00	47.	Mental Health	590,487	639,117	(48,630)
4103-10	48.	Health	322,597	378,670	(56,074)
4104-00	49.	Mental Health Service Act	10,525	4,482	6,044
4120-00	50.	Human Services Admin	128,882	30,875	98,007
4580	51.	Fleet Management ISF	54,003	62,349	(8,346)
4581	52.	Information Technology ISF	169,217	182,542	(13,325)
4590	53.	Liability Insurance ISF	8,961	4,559	4,402
4591	54.	Workers' Comp. Ins. ISF	15,724	23,450	(7,726)
4595	55.	Employee Wellness Services	2,093	0	2,093
5000	56.	Trial Court Agency	63,708	61,653	2,055
5101-00	57.	Welfare	608,374	650,263	(41,889)
5200	58.	IHSS Public Authority	10,926	5,081	5,845
6201	59.	County Library	213,214	272,492	(59,278)
6301	60.	Bi-County Farm Advisor	34,923	41,411	(6,489)
7101	61.	Parks and Recreation	183,633	204,041	(20,407)
7201	62.	Community Memorial Museum	76,824	90,372	(13,548)
7203	63.	Vets Memorial Community Bldg	116,440	154,569	(38,128)
	64.A	Other Departments-1	1,136,647	725,664	410,983
	64.B	Other Departments-2	1,082,579	862,330	220,249
	65.	Non County Agencies	195,403	146,342	49,061
	66.	Unallowable	0	294	(294)
		Total Carry Forward Allocation	8,838,848	8,034,955	803,893

* Approved in 2016/17 Cost Plan and may include rounding adjustments to reconcile to the total 2014/15 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, 2017

Other Departments-1			Actual	Estimate	Difference
Dept. No.	Department Name	2016/2017 Allocation	Based on 2014/2015 Actual Costs*	Amount to Carry Forward	
		(\$)	(\$)	(\$)	
0112	64.01	Child Supp Serv Reimb/Adjustment	135,226	137,567	(2,341)
0140	64.02	County Local Revenue Fund	1,002	2,895	(1,893)
0177	64.03	CCPIF SB 678	234	369	(135)
0184	64.04	Sheriff Inmate Welfare	9,393	8,437	955
0241	64.05	Public Safety Realignment 2011	97	0	97
0252	64.06	Emergency Medical Service	561	686	(126)
0253	64.07	RLF CDBG Housing Rehabilitation	45	42	2
0273	64.08	Local Innovation	6	0	6
0284	64.09	CDBG Housing Rehab 04-STB	15	15	0
0289	64.10	EDBG PI Fund	5,351	29,540	(24,188)
0301	64.11	County Service Area G	54	105	(51)
0305	64.12	County Service Area F	79,547	76,447	3,100
0309	64.13	County Service Area C	2,190	1,929	261
0311	64.14	County Service Area D	2,571	2,057	514
0320	64.15	Sutter County Water Agency	408	556	(148)
0321	64.16	Lo Canal Operations & Maintenance	371	41	330
0326	64.17	County Water Zone #4	47	52	(5)
0327	64.18	County Water Zone #5	110	123	(12)
0329	64.19	County Water Zone #7	36	38	(2)
0330	64.20	County Water Zone #8	12	10	2
0340	64.21	Co Consolid St Lighting District	569	647	(78)
0390	64.22	El Cerrito Drain District	0	74	(74)
0395	64.23	Rio Ramaza Comm. Serv District	1,163	429	733
1103	64.24	Non-Departmental Expense	237,663	13,701	223,962
1209	64.25	General Revenues	3,705	4,486	(781)
1801	64.26	Plant Acquisition	16,914	1,458	15,455
1803	64.27	Capital Projects	9,814	0	9,814
1911	64.28	General Insurance & Bonds	468	444	25
1923	64.29	Flood Control	2,586	152	2,434
2104	64.30	Grand Jury	11,045	7,762	3,283
2109	64.31	Trial Court Funding	4,398	60	4,339
2125-08	64.32	DA-Criminal Investigation	61,785	0	61,785
2125-09	64.33	DA-Welfare Investigation	29	0	29
2125-10	64.34	XC County Victim Services Prog	762	0	762
2125-11	64.35	CA Witness Relocation & Assist	87	0	87
2125-72	64.36	Local Community Correction Acc	4,824	3,437	1,387
2202	64.37	Net 5-Sheriff	3,358	2,844	514
2303	64.38	Delinquency Prevention Commiss'n	58	64	(6)
2703	64.39	Fish & Game Propagation	368	15,552	(15,184)
2711	64.40	Domestic Violence Centers	143	13	130
3000	64.41	Urban Area Resident St Lighting	255	334	(79)
4102-01	64.42	Mental Health-Admin Support	106,052	104,142	1,910
4102-02	64.43	Mental Health-Homeless Mgt	169	49	120
4102-03	64.44	Mental Health-Crisis Clinic	53,045	43,401	9,644
4102-04	64.45	Mental Health-Community Services	106	0	106
4102-07	64.46	Mental Health-Inpatient	175,872	121,805	54,067
4102-08	64.47	Mental Health-Managed Care	8,650	1,407	7,243
4102-09	64.48	Mental Health-IMD/SNF Facilities	4,481	261	4,221
4102-10	64.49	Mental Health-Non IMD	14	86	(72)
4102-12	64.50	Mental Health-Day Treatment/Adult	684	76	608
4102-13	64.51	Mental Health-Juvenile Hall/Jail	16	404	(389)
4102-14	64.52	Mental Health-Homeless Mentally Ill	153	80	74
4102-15	64.53	Mental Health-Conditional Release Prgm	9,020	4,802	4,218
4102-16	64.54	Mental Health-Outpatient/Adult	56,887	39,879	17,008
4102-17	64.55	Mental Health-Outpatient/Child	34,307	34,892	(584)
4102-19	64.56	Mental Health-Children's IEP Svcs	4	7	(3)
4102-20	64.57	Mental Health-Advocacy	422	173	249
4102-22	64.58	Mental Health-Camp Singer	3,525	3,289	235
4102-25	64.59	Mental Health-Systems of Care Childre	255	1	255
4102-26	64.60	Mental Health-Sutter County BF	6,948	5,919	1,029
4102-29	64.61	Mental Health-Yuba County BF	8,011	5,882	2,129
4102-31	64.62	Mental Health-CSS/Admin Sup	1,079	200	879
4102-32	64.63	Mental Health-CSOC Adult Prgm	1,621	245	1,376
4102-34	64.64	Mental Health-Victor Community	216	139	77
4102-35	64.65	Mental Health-CSS/Direct/Case Svcs	5,776	4,603	1,173
4102-36	64.66	Mental Health-Substance Abuse Crime	89	0	89
4102-38	64.67	Mental Health-Justice Asst. Grant	11	0	11
4102-41	64.68	Mental Health-Alcohol Admin	324	353	(29)
4102-42	64.69	Mental Health-Prevention	7,308	5,188	2,120
4102-44	64.70	Mental Health-Safe & Drug Free Schls	5	0	5
4102-48	64.71	Mental Health-Sutter Co CW D/A	3,249	2,970	279
4102-50	64.72	Mental Health-Drug Outpatient	15,554	11,215	4,339
4102-51	64.73	Mental Health-OFC	170	0	170
4102-52	64.74	Mental Health-Drug/Outreach	10	1	9
4102-53	64.75	Mental Health-Drug & Alcohol Juv	175	96	79
4102-54	64.76	Mental Health-First Steps	31,022	17,872	13,150
4102-58	64.77	Mental Health-Drug Court SC	3,826	3,523	303
4102-59	64.78	Mental Health-Yuba County	322	337	(15)
		Total Other Departments-1	1,136,647	725,664	410,983

* Approved in 2016/17 Cost Plan and may include rounding adjustments to reconcile to the total 2014/15 Actual Allocation Costs.

Exhibit 2B.1. Sutter County Cost Plan Carry Forward Computation, Year Ended June 30, 2017

Other Departments-2			Actual	Estimate	Difference
Dept. No.	Department Name	2016/2017 Allocation	Based on 2014/2015 Actual Costs*	Amount to Carry Forward	
		(\$)	(\$)	(\$)	
4102-65	64.79	Mental Health-UR/QI Programs	16,821	12,087	4,734
4102-68	64.80	Mental Health-Drug Medi-Cal	731	584	146
4102-72	64.81	Mental Health-Local Comm Corr	9,171	7,141	2,031
4102-80	64.82	Mental Health-SB678	3,299	2,803	495
4102-81	64.83	Mental Health-Juvenile Probation	3,065	2,593	472
4102-82	64.84	Mental Health-Forensic	2,037	0	2,037
4103-12	64.85	Health-Children & Family	3,480	3,514	(34)
4103-15	64.86	Health-Vital Statistics	477	208	270
4103-20	64.87	Health-CCS	11,121	16,122	(5,001)
4103-22	64.88	Health-Homeless Pilot	7	0	7
4103-26	64.89	Health-MCH	1,133	2,922	(1,789)
4103-29	64.90	Health-Foster Care	6,092	2,034	4,058
4103-30	64.91	Health-Nursing Admin	4,077	3,901	176
4103-31	64.92	Health-CHDP	8,857	11,014	(2,157)
4103-33	64.93	Health-CMSP Local Health Conn	151	0	151
4103-35	64.94	Health-Field Nursing	414	403	11
4103-36	64.95	Health-Bioterrorism	4,758	4,210	549
4103-37	64.96	Health-Pandemic Flu Preparedness	819	1,899	(1,079)
4103-38	64.97	Health-Acute Communicable Dis	17,155	10,832	6,323
4103-39	64.98	Health-Immunization Grant	541	2,035	(1,494)
4103-40	64.99	Health-WIC Nutrition	32,590	33,420	(830)
4103-43	64.100	Health-Homeland Security Grant	280	372	(92)
4103-45	64.101	Health-WIC Breast Feeding P	431	521	(90)
4103-49	64.102	Health-P3 Impl Mass Vacc Readins Ca	1	0	1
4103-50	64.103	Health-Laboratory	2,914	7,961	(5,046)
4103-51	64.104	Health-AIDS Surveillance	33	31	2
4103-53	64.105	Health-Tuberculosis	376	1,890	(1,514)
4103-54	64.106	Health-Chlamydia	108	95	12
4103-55	64.107	Health-Lead Poisoning	600	160	441
4103-56	64.108	Health-St Tuberculosis Grant	336	317	19
4103-57	64.109	Health-St. Medi-Cal Outreach	1,010	273	737
4103-60	64.110	Health-Health Education	21,232	5,978	15,254
4103-62	64.111	Health-Non-Hlth Dept Immunization	27	7	21
4103-65	64.112	Health-Community Chronic Disease	126	348	(221)
4103-66	64.113	Health-Supp Nutritional Asst Prog Ed	14,771	10,183	4,589
4103-67	64.114	Health-Supp Nutr Asst Prgm ED-CWD	2,388	2,998	(610)
4103-68	64.115	Health-Ebola Supplemental	62	1	61
4103-78	64.116	Health-Injury Prevention	394	76	317
4103-81	64.117	Health-Public Health Clinic	6,868	6,215	653
4103-99	64.118	Health-Tobacco Control	4,760	3,712	1,048
4104-01	64.119	MHSA-Children's Sed Full Svc Part	13,863	12,029	1,834
4104-02	64.120	MHSA-Urgent Services	8,132	7,003	1,129
4104-03	64.121	MHSA-Transition Age Youth FSP	21,909	21,078	831
4104-04	64.122	MHSA-Adult and Older Adult FSP	8,801	9,742	(941)
4104-05	64.123	MHSA-Older Adult Mobile Outreach	5,855	4,354	1,501
4104-06	64.124	MHSA-Ethnic Outreach Services	22,437	17,915	4,522
4104-07	64.125	MHSA-Housing Program	181	0	181
4104-08	64.126	MHSA-Wellness & Recover Adult	31,747	24,855	6,892
4104-09	64.127	MHSA-Adult Urgent Services	19,303	15,577	3,726
4104-10	64.128	MHSA-Therapeutic Services	37,226	28,869	8,357
4104-11	64.129	MHSA-Systems Transformation	9	0	9
4104-12	64.130	MHSA-Community Prev Team	19,646	14,981	4,665
4104-14	64.131	MHSA-MHSA IT Proj	1,296	411	885
4104-15	64.132	MHSA-Work Educ & Training	1,089	422	667
4104-16	64.133	MHSA-Innovation	10,159	5,653	4,507
4104-17	64.134	MHSA-Administrative	4,774	1,438	3,336
4110	64.135	Health Care-General	1	0	1
4112	64.136	Health-County Share	0	0	0
4120-93	64.137	Human Services-Security & Complianc	28	83	(55)
4134-00	64.138	Jail Medical	43,953	54,886	(10,933)
4134-72	64.139	Jail Medical-LCC	6,250	6,701	(451)
4201	64.140	Non-County Providers	262	0	262
4301	64.141	California Children's Services	241	0	241
4400	64.142	Sutter Co Waterworks District #1	9,823	9,483	341
5101-05	64.143	Welfare-Social Workers Empy	58,208	61,181	(2,973)
5101-10	64.144	Welfare-Admin Support	63,023	60,613	2,409
5101-15	64.145	Welfare-Non-Welfare Admin Svcs	5,592	5,345	247
5101-20	64.146	Welfare-Social Services	70,318	72,209	(1,891)
5101-30	64.147	Welfare-Eligibility & Nonservices	242,978	188,204	54,774
5101-35	64.148	Welfare-Welfare Fraud	5,893	2,676	3,218
5101-40	64.149	Welfare-Clerical Support	65,016	41,233	23,784
5201	64.150	In-Home Supportive Services	9,822	0	9,822
5204	64.151	TANF-Family Group	46,647	0	46,647
5206	64.152	TANF-Foster Care	28,265	311	27,954
5211	64.153	Delinquent Tax Sales Trust Fund	55	40	15
5301	64.154	General Relief	0	0	0
5302	64.155	General Relief	135	0	135
5601	64.156	Veterans Service Officer	600	13	587
6201-35	64.157	Library-Literacy Prg	7,513	19,375	(11,862)
7202	64.158	Subsidy Requests Organizations	139	26	113
7204	64.159	Ettl Hall	27,874	16,767	11,107
Total Other Departments-2			1,082,579	862,330	220,249

* Approved in 2016/17 Cost Plan and may include rounding adjustments to reconcile to the total 2014/15 Actual Allocation Costs.

Exhibit 2B.2. Sutter County Cost Plan Carry Forward Computation, Year Ended June 30, 2017

Non County Agencies			Actual	Estimate	Difference
Fund No.	Fund Name		2016/2017	Based on	Amount to
			Allocation	2014/2015	Carry
				Actual Costs*	Forward
			(\$)	(\$)	(\$)
5100	65.01	Children/Family Comm.	24,615	18,284	6,331
5116	65.02	DNA ID Prop 69 State	44	22	22
5121	65.03	Redevelopment Prop Tax Tr	13,701	30	13,671
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	402	269	133
5209	65.08	Aid for Adoption	17,675	0	17,675
5212	65.09	Local Transportation Tax	239	126	113
5215	65.10	Tax Collector's Trust	2,803	1,892	911
5218	65.11	Taxes	5,401	5,035	366
5219	65.12	In Lieu Tax Trust	25	22	3
5226	65.13	Personnel Rev Benefits	0	0	0
5240	65.14	City of Live Oak	305	216	90
5241	64.15	City of Yuba City	394	416	(22)
5262	65.16	Sutter-Butte Flood Control	102	154	(52)
5263	65.17	Sac Area Flood Control	27	24	3
5265	65.18	FRAQMD	(1,107)	6,741	(7,848)
5267	65.19	Statewide Comm Infrastructure	17	12	5
5277	65.20	Narco	2,890	6,448	(3,558)
5280	65.21	Regional Waste Management	0	5	(5)
6401	65.22	Fairview Cemetery	1,992	3,097	(1,105)
6402	65.23	Live Oak Cemetery	6,217	5,880	337
6403	65.24	Meridian Cemetery Trust	1	1	(0)
6404	65.25	Nicolaus Cemetery	309	369	(60)
6405	65.26	Pleasant Grove Cemetery	406	460	(53)
6406	65.27	Sutter Cemetery	24,769	27,337	(2,568)
6415	65.28	Gilsizer County Drainage	12,266	9,597	2,669
6416	65.29	Live Oak Cemetery Specl Assess	561	258	303
6419	65.30	Meridian Fire District	98	104	(6)
6420	65.31	Sutter Basin Fire	1,385	1,175	210
6424	65.32	Levee Disrt #1-Feather River	682	531	151
6426	65.33	Levee District #1	8,891	8,320	571
6427	65.34	Levee District #9	898	559	339
6428	65.35	Maintenance Area #3	301	88	213
6429	65.36	Maintenance Area #7 Zone 2	0	108	(108)
6430	65.37	Maintenance Area #7 Zone 3	30	17	13
6431	65.38	Maintenance Area #7 Zone 4	56	18	38
6434	65.39	Bear River Levee Maintenance	8	6	3
6435	65.40	Colusa Mosquito Abatement	25	17	8
6436	65.41	S-Y Mosquito & Vector Control	19,611	20,413	(802)
6437	65.42	Maintenance Area #16 Zone 1	32	109	(77)
6438	65.43	Maintenance Area #16 Zone 2	31	17	14
6439	65.44	Maintenance Area #16 Zone 3	31	17	15
6440	65.45	Maintenance Area #16 Zone 4	45	17	28
6449	65.46	Reclamation District #1000	28	21	7
6451	65.47	Reclamation District #70	213	31	183
6452	65.48	Reclamation District #777	54	39	14
6453	65.49	Reclamation District #817	25	17	8
6455	65.50	Reclamation District #1001	161	243	(81)
6458	65.51	Reclamation District #2054	53	58	(5)
6459	65.52	Reclamation District #2056	50	51	(1)
6460	65.53	Reclamation District #2103	0	0	0
6461	65.54	Reclamation District #1500	403	436	(34)
6462	65.55	Reclamation District #1660	144	102	42
6470	65.56	Sutter County Resource Conservtn	1,456	2,896	(1,440)
6471	65.57	LAFCO	452	5,156	(4,704)
6473	65.58	Nicolaus Cem Restoration Fund	0	0	0
6480	65.59	Butte Water District	26	19	7
6481	65.60	Feather Water District	44	31	14
6484	65.61	SCSD-90 Series A-Imprv Redemptn	1,183	115	1,067
6489	65.62	CA First Sutter	19	0	19
7561	65.63	Yuba City Unified CFD #1	(140,378)	0	(140,378)
7562	65.64	Woodland Unified	25	16	8
7565	65.65	Sutter Co Schools	159,365	16,983	142,383
7577	65.66	Yuba Community College	0	16	(16)
7601	65.67	E Nicolaus High 2000 Debt	1,789	11	1,778
7602	65.68	Woodland Unified Debt Ser	0	16	(16)
7607	65.69	Sutter High 2008 Bond Deb	1,905	27	1,877
7651	65.70	YC#99-1 Series C Bonds Db	11,149	38	11,111
7652	65.71	YC 2004-1 Meas K Bonds Deb	7,399	27	7,372
7654	65.72	Franklin Elem 2006 DBT Ser	424	27	396
7655	65.73	Yuba Comm. College Distr DS-A	0	16	(16)
7656	65.74	Yuba Comm. College Distr DS-B	0	16	(16)
7657	65.75	Yuba Comm College Distrb	0	16	(16)
7661	65.76	LO#04-1 Series A Bonds Db	2,788	44	2,744
7663	65.77	East Nicolaus H 2014 Debt Svc	0	0	0
NVBH	65.78	North Valley Beh Health	447	1,660	(1,213)
Total Non County Agencies			195,403	146,342	49,061

* Approved in 2016/17 Cost Plan and may include rounding adjustments to reconcile to the total 2014/15 Actual Allocation Costs.

Exhibit 2C. Sutter County Countywide Cost Plan Summary, Year Ended June 30, 2017

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	8. Board of Supervisors	5,125	5,818	0	505	0	
1105	9. Clerk of the Board	2,020	2,626	0	507	0	
1203	10. Assessor	18,837	19,087	3	4,814	5,481	
1204	11. Revenue Collection	1,908	10,321	0	652	0	
1502	12. Elections	7,407	11,504	0	13,517	119	
1600	13. Sheriff-Communications	22,595	25,051	32	1,575	0	
1702	14. Water/Wastewater Facilities	1,010	3,155	0	1,847	0	
1920	15. Engineering Services	6,060	6,868	30	809	12,453	
1922	16. Water Resources	2,993	4,082	0	1,901	496	
2103	17. Sheriff's Court Bailiffs	6,060	7,335	0	80	0	
2106	18. Public Defender	1,010	3,980	0	80	0	
2112	19. Consolidated Courts	0	1,690	106	0	0	
2125	20. District Attorney	0	145	0	0	118,925	
2125-01	21. DA-Criminal Division	18,929	22,671	25	5,320	0	
2125-03	22. DA-Victim/Witness Assistance	2,432	3,733	2	1,667	0	
2125-05	23. DA-Statutory Rape Vert Prosecute	0	26	0	543	0	
2201	24. Sheriff-Coroner	54,864	64,710	287	9,576	132,918	
2205	25. Sheriff-Boat Patrol	2,469	2,924	0	160	0	
2208	26. Sheriff-Live Oak Contract	7,070	10,094	0	638	0	
2301	27. Sheriff-County Jail	57,348	69,834	38	4,233	21,114	
2302	28. Anti-Drug Abuse Enforcement	0	0	0	0	0	
2304	29. Probation	43,611	55,095	199	8,262	12,829	
2309	30. Bi-County Juvenile Hall	0	9,021	0	0	0	
2401	31. Emergency Services	1,841	1,810	0	1,104	1,211	
2402	32. Fire Services Administration	703	1,472	0	42	44	
2601	33. Agricultural Commissioner	19,004	22,237	25	24,815	8,184	
2706	34. Recorder	6,285	6,240	142	6,277	0	
2709	35. Pub. Guardian/Conservator	3,142	3,708	0	462	58,676	
2710	36. County Clerk	0	2,650	0	4,751	38,293	
2721	37. Development Services	10,028	9,859	1	1,554	40,348	
2724-24	38. Planning & Building	5,125	7,364	38	2,679	23,406	
2724-31	39. Community Services Building Inspect	3,629	4,930	6	492	8,943	
2724-32	40. Code Enforcement Svcs	75	754	0	1,931	55,866	
2725	41. Environmental Health	5,649	6,449	0	828	5,294	
2726	42. Animal Control	2,918	3,956	1	58	0	
2727	43. CUPA	0	1,620	0	266	0	
3100	44. Road	21,398	33,363	1,476	6,580	23,815	
3200	45. County Airport	0	253	10	105	0	
3300	46. Transportation Development	0	989	0	0	0	
4102-00	47. Mental Health	0	5,511	(192)	6,187	96,333	
4103-10	48. Health	10,699	16,006	84	4,706	27,374	
4104-00	49. Mental Health Service Act	1,010	4,096	1,888	854	0	
4120-00	50. Human Services Admin	5,896	6,738	312	2,907	5,556	
4580	51. Fleet Management ISF	4,040	20,494	144	5,522	1,437	
4581	52. Information Technology ISF	16,931	27,363	(58)	36,132	3,225	
4590	53. Liability Insurance ISF	0	3,853	6	160	4,935	
4591	54. Workers' Comp. Ins. ISF	636	14,003	(63)	362	0	
4595	55. Employee Wellness Services	0	2,050	(153)	0	0	
5000	56. Trial Court Agency	0	11,147	122	0	21,695	
5101-00	57. Welfare	0	53,858	675	38,196	188,988	
5200	58. IHSS Public Authority	0	1,374	85	208	7,678	
6201	59. County Library	14,851	16,519	33	2,199	8,957	
6301	60. Bi-County Farm Advisor	2,020	3,506	0	1,038	0	
7101	61. Parks and Recreation	0	2,913	117	2,875	0	
7201	62. Community Memorial Museum	4,472	3,646	3	391	7,500	
7203	63. Vets Memorial Community Bldg	0	1,501	0	(1,719)	0	
	64.A Other Departments-1	254,041	303,860	8,506	36,483	7,482	
	64.B Other Departments-2	305,218	423,286	663	25,303	0	
	65. Non County Agencies	4,040	134,177	26,225	431	1,214	
	Total Allocation	965,395	1,503,323	40,819	270,866	950,787	

* 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 (\$)	Other Costs (\$)	Total 16/17 Costs (\$)	
1101	8. Board of Supervisors	5,730	40,518	10,509	68,205	
1105	9. Clerk of the Board	2,259	4,895	2,152	14,459	
1203	10. Assessor	20,537	67,899	48,804	185,462	
1204	11. Revenue Collection	2,133	672	2,062	17,748	
1502	12. Elections	8,282	43,371	37,681	121,881	
1600	13. Sheriff-Communications	25,263	2,902	42,328	119,745	
1702	14. Water/Wastewater Facilities	1,129	0	227	7,369	
1920	15. Engineering Services	6,776	14,978	5,775	53,750	
1922	16. Water Resources	3,346	6,557	9,892	29,266	
2103	17. Sheriff's Court Bailiffs	6,776	0	20	20,271	
2106	18. Public Defender	1,129	0	302	6,501	
2112	19. Consolidated Courts	0	0	151	1,947	
2125	20. District Attorney	0	49,666	3,342	172,078	
2125-01	21. DA-Criminal Division	21,164	0	24,601	92,709	
2125-03	22. DA-Victim/Witness Assistance	2,719	45,009	43,592	99,153	
2125-05	23. DA-Statutory Rape Vert Prosecute	0	0	3	571	
2201	24. Sheriff-Coroner	59,771	180,387	227,441	729,954	
2205	25. Sheriff-Boat Patrol	2,761	455	759	9,527	
2208	26. Sheriff-Live Oak Contract	7,905	0	79	25,787	
2301	27. Sheriff-County Jail	64,121	472,082	203,208	891,977	
2302	28. Anti-Drug Abuse Enforcement	0	0	0	0	
2304	29. Probation	47,975	48,230	40,746	256,949	
2309	30. Bi-County Juvenile Hall	0	0	8,105	17,125	
2401	31. Emergency Services	878	8,354	9,311	24,508	
2402	32. Fire Services Administration	0	1,135	589	3,985	
2601	33. Agricultural Commissioner	21,248	56,240	41,118	192,872	
2706	34. Recorder	7,027	31,937	20,409	78,316	
2709	35. Pub. Guardian/Conservator	3,513	1,553	402	71,457	
2710	36. County Clerk	0	10,646	637	56,977	
2721	37. Development Services	10,164	18,591	12,303	102,849	
2724-24	38. Planning & Building	5,730	8,385	12,079	64,806	
2724-31	39. Community Services Building Inspector	4,057	6,700	5,176	33,933	
2724-32	40. Code Enforcement Srvs	84	0	1,248	59,957	
2725	41. Environmental Health	6,316	10,452	7,023	42,010	
2726	42. Animal Control	3,262	0	182	10,377	
2727	43. CUPA	0	0	1,806	3,693	
3100	44. Road	23,925	11,526	1,052	123,134	
3200	45. County Airport	0	1,008	8	1,382	
3300	46. Transportation Development	0	0	9	997	
4102-00	47. Mental Health	0	450,657	31,991	590,487	
4103-10	48. Health	11,962	189,819	61,947	322,597	
4104-00	49. Mental Health Service Act	1,129	1,281	267	10,525	
4120-00	50. Human Services Admin	5,019	70,740	31,713	128,882	
4580	51. Fleet Management ISF	4,517	16,099	1,749	54,003	
4581	52. Information Technology ISF	17,358	57,086	11,180	169,217	
4590	53. Liability Insurance ISF	0	0	8	8,961	
4591	54. Workers' Comp. Ins. ISF	711	0	73	15,724	
4595	55. Employee Wellness Services	0	0	197	2,093	
5000	56. Trial Court Agency	0	28,074	2,670	63,708	
5101-00	57. Welfare	0	309,246	17,411	608,374	
5200	58. IHSS Public Authority	1,452	0	128	10,926	
6201	59. County Library	16,605	128,418	25,632	213,214	
6301	60. Bi-County Farm Advisor	2,259	17,790	8,309	34,923	
7101	61. Parks and Recreation	0	169,175	8,553	183,633	
7201	62. Community Memorial Museum	4,475	47,271	9,067	76,824	
7203	63. Vets Memorial Community Bldg	0	94,100	22,559	116,440	
	64.A Other Departments-1	210,856	217,516	97,903	1,136,647	
	64.B Other Departments-2	268,480	48,679	10,950	1,082,579	
	65. Non County Agencies	22,655	6,661	0	195,403	
	Total Allocation	943,461	2,996,759	1,167,437	8,838,848	

Exhibit 2C.1 Sutter County Countywide Cost Plan Summary, Year Ended June 30, 2017

Other Departments-1			Allocation from Service Departments/Other Cost Centers				
			County Administrator	Auditor-Controller	Treasurer-Tax Collector	General Services	County Counsel
Dept. No.	Department Name		(\$)	(\$)	(\$)	(\$)	(\$)
0112	64.01	Child Supp Serv Reimb/Adjustment	28,655	28,966	67	8,230	5,116
0140	64.02	County Local Revenue Fund	0	187	794	0	0
0177	64.03	CCPIF SB 678	0	85	148	0	0
0184	64.04	Sheriff Inmate Welfare	2,020	4,470	30	399	0
0241	64.05	Public Safety Realignment 2011	0	95	0	0	0
0252	64.06	Emergency Medical Service	0	468	87	0	0
0253	64.07	RLF CDBG Housing Rehabilitation	0	2	43	0	0
0273	64.08	Local Innovation	0	0	6	0	0
0284	64.09	CDBG Housing Rehab 04-STB	0	1	14	0	0
0289	64.10	EDBG PI Fund	0	5,187	156	0	0
0301	64.11	County Service Area G	0	34	16	0	0
0305	64.12	County Service Area F	17,432	31,730	98	1,702	0
0309	64.13	County Service Area C	0	1,827	109	80	0
0311	64.14	County Service Area D	0	2,162	131	80	0
0320	64.15	Sutter County Water Agency	0	101	217	80	0
0321	64.16	Lo Canal Operations & Maintence	0	97	30	239	0
0326	64.17	County Water Zone #4	0	2	45	0	0
0327	64.18	County Water Zone #5	0	5	105	0	0
0329	64.19	County Water Zone #7	0	1	35	0	0
0330	64.20	County Water Zone #8	0	8	3	0	0
0340	64.21	Co Consolid St Lighting District	0	348	207	0	0
0390	64.22	El Cerrito Drain District	0	0	0	0	0
0395	64.23	Rio Ramaza Comm. Serv District	0	221	24	160	0
1103	64.24	Non-Departmental Expense	55,961	9,418	1	1,197	0
1209	64.25	General Revenues	0	(2,143)	5,849	0	0
1801	64.26	Plant Acquisition	0	2,264	163	3,271	0
1803	64.27	Capital Projects	0	3,430	(3)	1,135	0
1911	64.28	General Insurance & Bonds	0	467	0	0	0
1923	64.29	Flood Control	0	197	0	0	2,367
2104	64.30	Grand Jury	0	935	0	847	0
2109	64.31	Trial Court Funding	0	4,391	0	0	0
2125-08	64.32	DA-Criminal Investigation	1,609	7,833	0	1,751	0
2125-09	64.33	DA-Welfare Investigation	0	28	0	0	0
2125-10	64.34	XC County Victim Services Prog	0	388	0	354	0
2125-11	64.35	CA Witness Relocation & Assist	0	83	0	0	0
2125-72	64.36	Local Community Correction Acc	1,422	1,812	0	0	0
2202	64.37	Net 5-Sheriff	1,010	1,139	79	0	0
2303	64.38	Delinquency Prevention Commiss'n	0	34	0	20	0
2703	64.39	Fish & Game Propagation	0	260	6	73	0
2711	64.40	Domestic Violence Centers	0	140	0	0	0
3000	64.41	Urban Area Resident St Lighting	0	194	48	0	0
4102-01	64.42	Mental Health-Admin Support	31,199	34,731	0	4,582	0
4102-02	64.43	Mental Health-Homeless Mgt	0	86	0	80	0
4102-03	64.44	Mental Health-Crisis Clinic	16,235	17,526	0	718	0
4102-04	64.45	Mental Health-Community Services	0	24	0	80	0
4102-07	64.46	Mental Health-Inpatient	56,637	50,484	0	4,582	0
4102-08	64.47	Mental Health-Managed Care	0	8,427	0	0	0
4102-09	64.48	Mental Health-IMD/SNF Facilities	0	4,437	0	0	0
4102-10	64.49	Mental Health-Non IMD	0	10	0	0	0
4102-12	64.50	Mental Health-Day Treatment/Adult	0	262	0	399	0
4102-13	64.51	Mental Health-Juvenile Hall/Jail	0	16	0	0	0
4102-14	64.52	Mental Health-Homeless Mentally Ill	0	141	0	0	0
4102-15	64.53	Mental Health-Conditional Release Prgm	1,945	4,487	0	80	0
4102-16	64.54	Mental Health-Outpatient/Adult	14,440	24,689	0	1,117	0
4102-17	64.55	Mental Health-Outpatient/Child	7,295	17,133	0	1,168	0
4102-19	64.56	Mental Health-Children's IEP Svcs	0	4	0	0	0
4102-20	64.57	Mental Health-Advocacy	0	307	0	80	0
4102-22	64.58	Mental Health-Camp Singer	1,010	1,289	0	80	0
4102-25	64.59	Mental Health-Systems of Care Children	0	254	0	0	0
4102-26	64.60	Mental Health-Sutter County BF	2,020	2,652	0	0	0
4102-29	64.61	Mental Health-Yuba County BF	2,432	2,743	0	80	0
4102-31	64.62	Mental Health-CSS/Admin Sup	0	982	0	0	0
4102-32	64.63	Mental Health-CSOC Adult Prgm	0	1,587	0	0	0
4102-34	64.64	Mental Health-Victor Community	0	204	0	0	0
4102-35	64.65	Mental Health-CSS/Direct/Case Svcs	1,010	3,346	0	0	0
4102-36	64.66	Mental Health-Substance Abuse Crime	0	8	0	80	0
4102-38	64.67	Mental Health-Justice Asst. Grant	0	10	0	0	0
4102-41	64.68	Mental Health-Alcohol Admin	0	322	0	0	0
4102-42	64.69	Mental Health-Prevention	1,010	2,857	0	2,106	0
4102-44	64.70	Mental Health-Safe & Drug Free Schls	0	5	0	0	0
4102-48	64.71	Mental Health-Sutter Co CW D/A	973	1,162	0	0	0
4102-50	64.72	Mental Health-Drug Outpatient	3,367	7,520	0	479	0
4102-51	64.73	Mental Health-OFC	0	9	0	160	0
4102-52	64.74	Mental Health-Drug/Outreach	0	9	0	0	0
4102-53	64.75	Mental Health-Drug & Alcohol Juv	0	93	0	80	0
4102-54	64.76	Mental Health-First Steps	5,349	7,243	0	917	0
4102-58	64.77	Mental Health-Drug Court SC	1,010	1,634	0	0	0
4102-59	64.78	Mental Health-Yuba County	0	300	0	0	0
Total Other Departments-1			254,041	303,860	8,506	36,483	7,482

Exhibit 2C.1 Sutter County Countywide Cost Plan Summary, Year Ended June 30, 2017

Other Departments-2			Allocation from Service Departments/Other Cost Centers				
			County Administrator	Auditor-Controller	Treasurer-Tax Collector	General Services	County Counsel
Dept. No.	Department Name		(\$)	(\$)	(\$)	(\$)	(\$)
4102-65	64.79	Mental Health-UR/QI Programs	4,040	7,308	0	638	0
4102-68	64.80	Mental Health-Drug Medi-Cal	0	211	498	0	0
4102-72	64.81	Mental Health-Local Comm Corr	2,993	2,805	0	0	0
4102-80	64.82	Mental Health-SB678	1,010	1,134	0	0	0
4102-81	64.83	Mental Health-Juvenile Probation	1,047	846	0	0	0
4102-82	64.84	Mental Health-Forensic	0	1,747	0	160	0
4103-12	64.85	Health-Children & Family	823	919	0	798	0
4103-15	64.86	Health-Vital Statistics	0	213	0	258	0
4103-20	64.87	Health-CCS	3,068	4,141	0	410	0
4103-22	64.88	Health-Homeless Pilot	0	7	0	0	0
4103-26	64.89	Health-MCH	0	900	0	206	0
4103-29	64.90	Health-Foster Care	2,020	1,557	0	239	0
4103-30	64.91	Health-Nursing Admin	1,010	1,904	0	0	0
4103-31	64.92	Health-CHDP	2,955	2,491	0	80	0
4103-33	64.93	Health-CMSP Local Health Conn	0	69	0	80	0
4103-35	64.94	Health-Field Nursing	0	160	0	239	0
4103-36	64.95	Health-Bioterrorism	1,010	1,610	0	957	0
4103-37	64.96	Health-Pandemic Flu Preparedness	0	398	0	408	0
4103-38	64.97	Health-Acute Communicable Dis	5,724	4,675	0	319	0
4103-39	64.98	Health-Immunization Grant	0	276	0	258	0
4103-40	64.99	Health-WIC Nutrition	9,988	9,721	0	1,550	0
4103-43	64.100	Health-Homeland Security Grant	0	112	0	160	0
4103-45	64.101	Health-WIC Breast Feeding P	0	408	0	5	0
4103-49	64.102	Health-P3 Impl Mass Vacc Readins Carr	0	1	0	0	0
4103-50	64.103	Health-Laboratory	748	872	0	399	0
4103-51	64.104	Health-AIDS Surveillance	0	32	0	0	0
4103-53	64.105	Health-Tuberculosis	0	281	0	80	0
4103-54	64.106	Health-Chlamydia	0	26	0	80	0
4103-55	64.107	Health-Lead Poisoning	0	401	0	186	0
4103-56	64.108	Health-St Tuberculosis Grant	0	316	0	0	0
4103-57	64.109	Health-St. Medi-Cal Outreach	337	285	0	0	0
4103-60	64.110	Health-Health Education	1,534	2,664	0	755	0
4103-62	64.111	Health-Non-Hlth Dept Immunization	0	25	0	0	0
4103-65	64.112	Health-Community Chronic Disease	0	126	0	0	0
4103-66	64.113	Health-Supp Nutritional Asst Prog Ed	4,040	4,109	0	2,006	0
4103-67	64.114	Health-Supp Nutr Asst Prgm ED-CWD	935	407	0	0	0
4103-68	64.115	Health-Ebola Supplemental	0	62	0	0	0
4103-78	64.116	Health-Injury Prevention	0	150	0	239	0
4103-81	64.117	Health-Public Health Clinic	2,020	2,024	0	520	0
4103-99	64.118	Health-Tobacco Control	1,047	1,419	0	1,070	0
4104-01	64.119	MHSA-Children's Sed Full Svc Part	3,030	6,752	0	287	0
4104-02	64.120	MHSA-Urgent Services	1,796	3,890	0	160	0
4104-03	64.121	MHSA-Transition Age Youth FSP	5,050	10,168	0	513	0
4104-04	64.122	MHSA-Adult and Older Adult FSP	1,534	5,018	0	192	0
4104-05	64.123	MHSA-Older Adult Mobile Outreach	1,010	3,423	0	0	0
4104-06	64.124	MHSA-Ethnic Outreach Services	5,649	9,042	0	957	0
4104-07	64.125	MHSA-Housing Program	0	17	3	160	0
4104-08	64.126	MHSA-Wellness & Recover Adult	7,706	12,397	0	2,531	0
4104-09	64.127	MHSA-Adult Urgent Services	5,088	8,150	0	239	0
4104-10	64.128	MHSA-Therapeutic Services	10,774	13,570	0	448	0
4104-11	64.129	MHSA-Systems Transformation	0	8	0	0	0
4104-12	64.130	MHSA-Community Prev Team	3,068	9,648	0	2,919	0
4104-14	64.131	MHSA-MHSA IT Proj	0	527	0	718	0
4104-15	64.132	MHSA-Work Educ & Training	0	594	0	479	0
4104-16	64.133	MHSA-Innovation	3,030	3,651	0	0	0
4104-17	64.134	MHSA-Administrative	1,010	2,455	0	80	0
4110	64.135	Health Care-General	0	1	0	0	0
4112	64.136	Health-County Share	0	0	0	0	0
4120-93	64.137	Human Services-Security & Compliance	0	25	0	0	0
4134-00	64.138	Jail Medical	12,083	17,228	0	754	0
4134-72	64.139	Jail Medical-LCC	1,609	2,744	0	0	0
4201	64.140	Non-County Providers	0	262	0	0	0
4301	64.141	California Children's Services	0	241	0	0	0
4400	64.142	Sutter Co Waterworks District #1	0	2,877	163	448	0
5101-05	64.143	Welfare-Social Workers Empy	24,316	15,710	0	0	0
5101-10	64.144	Welfare-Admin Support	22,595	23,505	0	0	0
5101-15	64.145	Welfare-Non-Welfare Admin Svcs	2,020	2,062	0	0	0
5101-20	64.146	Welfare-Social Services	24,578	27,190	0	80	0
5101-30	64.147	Welfare-Eligibility & Nonservices	93,933	78,745	0	0	0
5101-35	64.148	Welfare-Welfare Fraud	1,945	2,486	0	0	0
5101-40	64.149	Welfare-Clerical Support	27,047	17,738	0	0	0
5201	64.150	In-Home Supportive Services	0	9,742	0	80	0
5204	64.151	TANF-Family Group	0	46,647	0	0	0
5206	64.152	TANF-Foster Care	0	28,198	0	0	0
5211	64.153	Delinquent Tax Sales Trust Fund	0	49	0	0	0
5301	64.154	General Relief	0	0	0	0	0
5302	64.155	General Relief	0	135	0	0	0
5601	64.156	Veterans Service Officer	0	599	0	0	0
6201-35	64.157	Library-Literacy Prg	0	335	0	0	0
7202	64.158	Subsidy Requests Organizations	0	136	0	0	0
7204	64.159	Ettl Hall	0	508	0	2,157	0
Total Other Departments-2			305,218	423,286	663	25,303	0

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

Other Departments-1			Allocation from Service Departments/Other Cost Centers			
			Human Resources	Building Maintenance	Other Costs	Total 16/17 Costs
Dept. No.	Department Name		(\$)	(\$)	(\$)	(\$)
0112	64.01	Child Supp Serv Reimb/Adjustment	21,422	42,446	324	135,226
0140	64.02	County Local Revenue Fund	0	0	21	1,002
0177	64.03	CCPIF SB 678	0	0	2	234
0184	64.04	Sheriff Inmate Welfare	2,259	0	215	9,393
0241	64.05	Public Safety Realignment 2011	0	0	3	97
0252	64.06	Emergency Medical Service	0	0	6	561
0253	64.07	RLF CDBG Housing Rehabilitation	0	0	0	45
0273	64.08	Local Innovation	0	0	0	6
0284	64.09	CDBG Housing Rehab 04-STB	0	0	0	15
0289	64.10	EDBG PI Fund	0	0	8	5,351
0301	64.11	County Service Area G	0	0	4	54
0305	64.12	County Service Area F	19,491	7,657	1,437	79,547
0309	64.13	County Service Area C	0	0	174	2,190
0311	64.14	County Service Area D	0	0	199	2,571
0320	64.15	Sutter County Water Agency	0	0	10	408
0321	64.16	Lo Canal Operations & Maintenance	0	0	4	371
0326	64.17	County Water Zone #4	0	0	0	47
0327	64.18	County Water Zone #5	0	0	0	110
0329	64.19	County Water Zone #7	0	0	0	36
0330	64.20	County Water Zone #8	0	0	1	12
0340	64.21	Co Consolid St Lighting District	0	0	13	569
0390	64.22	El Cerrito Drain District	0	0	0	0
0395	64.23	Rio Ramaza Comm. Serv District	0	739	19	1,163
1103	64.24	Non-Departmental Expense	0	118,020	53,066	237,663
1209	64.25	General Revenues	0	0	0	3,705
1801	64.26	Plant Acquisition	0	11,083	133	16,914
1803	64.27	Capital Projects	0	5,216	36	9,814
1911	64.28	General Insurance & Bonds	0	0	2	468
1923	64.29	Flood Control	0	0	23	2,586
2104	64.30	Grand Jury	0	6,941	2,322	11,045
2109	64.31	Trial Court Funding	0	0	8	4,398
2125-08	64.32	DA-Criminal Investigation	1,799	14,135	34,659	61,785
2125-09	64.33	DA-Welfare Investigation	0	0	1	29
2125-10	64.34	XC County Victim Services Prog	0	0	19	762
2125-11	64.35	CA Witness Relocation & Assist	0	0	4	87
2125-72	64.36	Local Community Correction Acc	1,589	0	1	4,824
2202	64.37	Net 5-Sheriff	1,129	0	1	3,358
2303	64.38	Delinquency Prevention Commiss'n	0	0	4	58
2703	64.39	Fish & Game Propagation	0	0	29	368
2711	64.40	Domestic Violence Centers	0	0	3	143
3000	64.41	Urban Area Resident St Lighting	0	0	13	255
4102-01	64.42	Mental Health-Admin Support	34,884	0	657	106,052
4102-02	64.43	Mental Health-Homeless Mgt	0	0	3	169
4102-03	64.44	Mental Health-Crisis Clinic	18,153	0	413	53,045
4102-04	64.45	Mental Health-Community Services	0	0	2	106
4102-07	64.46	Mental Health-Inpatient	63,326	0	843	175,872
4102-08	64.47	Mental Health-Managed Care	0	0	224	8,650
4102-09	64.48	Mental Health-IMD/SNF Facilities	0	0	45	4,481
4102-10	64.49	Mental Health-Non IMD	0	0	4	14
4102-12	64.50	Mental Health-Day Treatment/Adult	0	0	24	684
4102-13	64.51	Mental Health-Juvenile Hall/Jail	0	0	0	16
4102-14	64.52	Mental Health-Homeless Mentally Ill	0	0	12	153
4102-15	64.53	Mental Health-Conditional Release Prgm	2,175	0	333	9,020
4102-16	64.54	Mental Health-Outpatient/Adult	16,145	0	496	56,887
4102-17	64.55	Mental Health-Outpatient/Child	8,156	0	556	34,307
4102-19	64.56	Mental Health-Children's IEP Svcs	0	0	0	4
4102-20	64.57	Mental Health-Advocacy	0	0	35	422
4102-22	64.58	Mental Health-Camp Singer	1,129	0	16	3,525
4102-25	64.59	Mental Health-Systems of Care Children	0	0	1	255
4102-26	64.60	Mental Health-Sutter County BF	2,259	0	17	6,948
4102-29	64.61	Mental Health-Yuba County BF	2,719	0	38	8,011
4102-31	64.62	Mental Health-CSS/Admin Sup	0	0	97	1,079
4102-32	64.63	Mental Health-CSOC Adult Prgm	0	0	33	1,621
4102-34	64.64	Mental Health-Victor Community	0	0	12	216
4102-35	64.65	Mental Health-CSS/Direct/Case Svcs	1,129	0	290	5,776
4102-36	64.66	Mental Health-Substance Abuse Crime	0	0	1	89
4102-38	64.67	Mental Health-Justice Asst. Grant	0	0	1	11
4102-41	64.68	Mental Health-Alcohol Admin	0	0	2	324
4102-42	64.69	Mental Health-Prevention	1,129	0	206	7,308
4102-44	64.70	Mental Health-Safe & Drug Free Schls	0	0	0	5
4102-48	64.71	Mental Health-Sutter Co CW D/A	1,087	0	27	3,249
4102-50	64.72	Mental Health-Drug Outpatient	3,764	0	423	15,554
4102-51	64.73	Mental Health-OFC	0	0	1	170
4102-52	64.74	Mental Health-Drug/Outreach	0	0	1	10
4102-53	64.75	Mental Health-Drug & Alcohol Juv	0	0	2	175
4102-54	64.76	Mental Health-First Steps	5,981	11,280	251	31,022
4102-58	64.77	Mental Health-Drug Court SC	1,129	0	52	3,826
4102-59	64.78	Mental Health-Yuba County	0	0	22	322
Total Other Departments-1			210,856	217,516	97,903	1,136,647

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

Other Departments-2			Allocation from Service Departments/Other Cost Centers			
			Human Resources	Building Maintenance	Other Costs	Total 16/17 Costs
Dept. No.	Department Name		(\$)	(\$)	(\$)	(\$)
4102-65	64.79	Mental Health-UR/QI Programs	4,517	0	318	16,821
4102-68	64.80	Mental Health-Drug Medi-Cal	0	0	22	731
4102-72	64.81	Mental Health-Local Comm Corr	3,346	0	28	9,171
4102-80	64.82	Mental Health-SB678	1,129	0	25	3,299
4102-81	64.83	Mental Health-Juvenile Probation	1,171	0	0	3,065
4102-82	64.84	Mental Health-Forensic	0	0	130	2,037
4103-12	64.85	Health-Children & Family	920	0	20	3,480
4103-15	64.86	Health-Vital Statistics	0	0	6	477
4103-20	64.87	Health-CCS	3,430	0	72	11,121
4103-22	64.88	Health-Homeless Pilot	0	0	0	7
4103-26	64.89	Health-MCH	0	0	28	1,133
4103-29	64.90	Health-Foster Care	2,259	0	17	6,092
4103-30	64.91	Health-Nursing Admin	1,129	0	33	4,077
4103-31	64.92	Health-CHDP	3,304	0	27	8,857
4103-33	64.93	Health-CMSP Local Health Conn	0	0	3	151
4103-35	64.94	Health-Field Nursing	0	0	15	414
4103-36	64.95	Health-Bioterrorism	1,129	0	51	4,758
4103-37	64.96	Health-Pandemic Flu Preparedness	0	0	13	819
4103-38	64.97	Health-Acute Communicable Dis	6,400	0	38	17,155
4103-39	64.98	Health-Immunization Grant	0	0	7	541
4103-40	64.99	Health-WIC Nutrition	11,168	0	164	32,590
4103-43	64.100	Health-Homeland Security Grant	0	0	9	280
4103-45	64.101	Health-WIC Breast Feeding P	0	0	17	431
4103-49	64.102	Health-P3 Impl Mass Vacc Readins Carr	0	0	0	1
4103-50	64.103	Health-Laboratory	837	0	59	2,914
4103-51	64.104	Health-AIDS Surveillance	0	0	1	33
4103-53	64.105	Health-Tuberculosis	0	0	15	376
4103-54	64.106	Health-Chlamydia	0	0	2	108
4103-55	64.107	Health-Lead Poisoning	0	0	13	600
4103-56	64.108	Health-St Tuberculosis Grant	0	0	20	336
4103-57	64.109	Health-St. Medi-Cal Outreach	376	0	12	1,010
4103-60	64.110	Health-Health Education	1,715	14,485	80	21,232
4103-62	64.111	Health-Non-Hlth Dept Immunization	0	0	3	27
4103-65	64.112	Health-Community Chronic Disease	0	0	0	126
4103-66	64.113	Health-Supp Nutritional Asst Prog Ed	4,517	0	99	14,771
4103-67	64.114	Health-Supp Nutr Asst Prgm ED-CWD	1,046	0	0	2,388
4103-68	64.115	Health-Ebola Supplemental	0	0	0	62
4103-78	64.116	Health-Injury Prevention	0	0	4	394
4103-81	64.117	Health-Public Health Clinic	2,259	0	45	6,868
4103-99	64.118	Health-Tobacco Control	1,171	0	51	4,760
4104-01	64.119	MHSA-Children's Sed Full Svc Part	3,388	0	406	13,863
4104-02	64.120	MHSA-Urgent Services	2,008	0	279	8,132
4104-03	64.121	MHSA-Transition Age Youth FSP	5,647	0	532	21,909
4104-04	64.122	MHSA-Adult and Older Adult FSP	1,715	0	342	8,801
4104-05	64.123	MHSA-Older Adult Mobile Outreach	1,129	0	292	5,855
4104-06	64.124	MHSA-Ethnic Outreach Services	6,316	0	473	22,437
4104-07	64.125	MHSA-Housing Program	0	0	2	181
4104-08	64.126	MHSA-Wellness & Recover Adult	8,616	0	497	31,747
4104-09	64.127	MHSA-Adult Urgent Services	5,688	0	137	19,303
4104-10	64.128	MHSA-Therapeutic Services	12,046	0	388	37,226
4104-11	64.129	MHSA-Systems Transformation	0	0	1	9
4104-12	64.130	MHSA-Community Prev Team	3,430	0	581	19,646
4104-14	64.131	MHSA-MHSA IT Proj	0	0	51	1,296
4104-15	64.132	MHSA-Work Educ & Training	0	0	16	1,089
4104-16	64.133	MHSA-Innovation	3,388	0	90	10,159
4104-17	64.134	MHSA-Administrative	1,129	0	100	4,774
4110	64.135	Health Care-General	0	0	0	1
4112	64.136	Health-County Share	0	0	0	0
4120-93	64.137	Human Services-Security & Compliance	0	0	3	28
4134-00	64.138	Jail Medical	13,510	0	378	43,953
4134-72	64.139	Jail Medical-LCC	1,799	0	99	6,250
4201	64.140	Non-County Providers	0	0	0	262
4301	64.141	California Children's Services	0	0	0	241
4400	64.142	Sutter Co Waterworks District #1	0	6,224	111	9,823
5101-05	64.143	Welfare-Social Workers Empy	18,178	0	5	58,208
5101-10	64.144	Welfare-Admin Support	16,891	0	31	63,023
5101-15	64.145	Welfare-Non-Welfare Admin Svcs	1,510	0	0	5,592
5101-20	64.146	Welfare-Social Services	18,373	0	97	70,318
5101-30	64.147	Welfare-Eligibility & Nonservices	70,222	0	78	242,978
5101-35	64.148	Welfare-Welfare Fraud	1,454	0	8	5,893
5101-40	64.149	Welfare-Clerical Support	20,219	0	12	65,016
5201	64.150	In-Home Supportive Services	0	0	0	9,822
5204	64.151	TANF-Family Group	0	0	0	46,647
5206	64.152	TANF-Foster Care	0	0	67	28,265
5211	64.153	Delinquent Tax Sales Trust Fund	0	0	6	55
5301	64.154	General Relief	0	0	0	0
5302	64.155	General Relief	0	0	0	135
5601	64.156	Veterans Service Officer	0	0	1	600
6201-35	64.157	Library-Literacy Prg	0	6,078	1,100	7,513
7202	64.158	Subsidy Requests Organizations	0	0	4	139
7204	64.159	Ettl Hall	0	21,892	3,317	27,874
Total Other Departments-2			268,480	48,679	10,950	1,082,579

Exhibit 2C.2 Sutter County Countywide Cost Plan Summary, Year Ended June 30, 2017

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.		4,040	6,664	375	192	2,166
5116	65.02 DNA ID Prop 69 State		0	41	4	0	0
5121	65.03 Redevelopment Prop Tax Tr		0	13,663	39	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	402	0	0	0
5209	65.08 Aid for Adoption		0	17,675	0	0	0
5212	65.09 Local Transportation Tax		0	156	83	0	0
5215	65.10 Tax Collector's Trust		0	2,803	0	0	0
5218	65.11 Taxes		0	1,147	4,253	0	0
5219	65.12 In Lieu Tax Trust		0	25	0	0	0
5226	65.13 Personnel Rev Benefits		0	0	0	0	0
5240	65.14 City of Live Oak		0	222	83	0	0
5241	64.15 City of Yuba City		0	221	173	0	0
5262	65.16 Sutter-Butte Flood Control		0	25	78	0	0
5263	65.17 Sac Area Flood Control		0	25	2	0	0
5265	65.18 FRAQMD		0	33	0	0	(1,140)
5267	65.19 Statewide Comm Infrastructure		0	16	1	0	0
5277	65.20 Narco		0	2,845	46	0	0
5280	65.21 Regional Waste Management		0	0	0	0	0
6401	65.22 Fairview Cemetery		0	1,240	6	0	0
6402	65.23 Live Oak Cemetery		0	3,854	125	0	0
6403	65.24 Meridian Cemetery Trust		0	0	1	0	0
6404	65.25 Nicolaus Cemetery		0	299	10	0	0
6405	65.26 Pleasant Grove Cemetery		0	386	21	0	0
6406	65.27 Sutter Cemetery		0	16,701	274	0	0
6415	65.28 Gilsizer County Drainage		0	6,616	416	239	(309)
6416	65.29 Live Oak Cemetery Specl Assess		0	561	0	0	0
6419	65.30 Meridian Fire District		0	50	49	0	0
6420	65.31 Sutter Basin Fire		0	1,362	24	0	0
6424	65.32 Levee Disrt #1-Feather River		0	681	1	0	0
6426	65.33 Levee District #1		0	6,602	233	0	0
6427	65.34 Levee District #9		0	779	119	0	0
6428	65.35 Maintenance Area #3		0	300	1	0	0
6429	65.36 Maintenance Area #7 Zone 2		0	0	0	0	0
6430	65.37 Maintenance Area #7 Zone 3		0	30	0	0	0
6431	65.38 Maintenance Area #7 Zone 4		0	56	0	0	0
6434	65.39 Bear River Levee Maintenance		0	8	0	0	0
6435	65.40 Colusa Mosquito Abatement		0	25	0	0	0
6436	65.41 S-Y Mosquito & Vector Control		0	19,118	494	0	0
6437	65.42 Maintenance Area #16 Zone 1		0	32	0	0	0
6438	65.43 Maintenance Area #16 Zone 2		0	31	0	0	0
6439	65.44 Maintenance Area #16 Zone 3		0	31	0	0	0
6440	65.45 Maintenance Area #16 Zone 4		0	45	0	0	0
6449	65.46 Reclamation District #1000		0	25	3	0	0
6451	65.47 Reclamation District #70		0	148	66	0	0
6452	65.48 Reclamation District #777		0	8	45	0	0
6453	65.49 Reclamation District #817		0	25	0	0	0
6455	65.50 Reclamation District #1001		0	115	47	0	0
6458	65.51 Reclamation District #2054		0	8	45	0	0
6459	65.52 Reclamation District #2056		0	0	50	0	0
6460	65.53 Reclamation District #2103		0	0	0	0	0
6461	65.54 Reclamation District #1500		0	90	313	0	0
6462	65.55 Reclamation District #1660		0	90	54	0	0
6470	65.56 Sutter County Resource Conservtn		0	1,453	3	0	0
6471	65.57 LAFCO		0	381	21	0	50
6473	65.58 Nicolaus Cem Restoration Fund		0	0	0	0	0
6480	65.59 Butte Water District		0	25	1	0	0
6481	65.60 Feather Water District		0	33	11	0	0
6484	65.61 SCSD-90 Series A-Imprv Redemptn		0	1,099	84	0	0
6489	65.62 CA First Sutter		0	16	3	0	0
7561	65.63 Yuba City Unified CFD #1		0	0	(140,378)	0	0
7562	65.64 Woodland Unified		0	25	0	0	0
7565	65.65 Sutter Co Schools		0	418	158,947	0	0
7577	65.66 Yuba Community College		0	0	0	0	0
7601	65.67 E Nicolaus High 2000 Debt		0	1,789	0	0	0
7602	65.68 Woodland Unified Debt Ser		0	0	0	0	0
7607	65.69 Sutter High 2008 Bond Deb		0	1,905	0	0	0
7651	65.70 YC#99-1 Series C Bonds Db		0	11,149	0	0	0
7652	65.71 YC 2004-1 Meas K Bonds Deb		0	7,399	0	0	0
7654	65.72 Franklin Elem 2006 DBT Ser		0	424	0	0	0
7655	65.73 Yuba Comm. College Distr DS-A		0	0	0	0	0
7656	65.74 Yuba Comm. College Distr DS-B		0	0	0	0	0
7657	65.75 Yuba Comm College Distrib		0	0	0	0	0
7661	65.76 LO#04-1 Series A Bonds Db		0	2,788	0	0	0
7663	65.77 East Nicolaus H 2014 Debt Svc		0	0	0	0	0
NVBH	65.78 North Valley Beh Health		0	0	0	0	447
Total Non County Agencies			4,040	134,177	26,225	431	1,214

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

Non County Agencies		Allocation from Service Departments/Other Cost Centers			
Fund No.	Fund Name	Human Resources (\$)	Building Maintenance (\$)	Other Costs (\$)	Total 16/17 Costs (\$)
5100	65.01 Children/Family Comm.	4,517	6,661	0	24,615
5116	65.02 DNA ID Prop 69 State	0	0	0	44
5121	65.03 Redevelopment Prop Tax Tr	0	0	0	13,701
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	402
5209	65.08 Aid for Adoption	0	0	0	17,675
5212	65.09 Local Transportation Tax	0	0	0	239
5215	65.10 Tax Collector's Trust	0	0	0	2,803
5218	65.11 Taxes	0	0	0	5,401
5219	65.12 In Lieu Tax Trust	0	0	0	25
5226	65.13 Personnel Rev Benefits	0	0	0	0
5240	65.14 City of Live Oak	0	0	0	305
5241	64.15 City of Yuba City	0	0	0	394
5262	65.16 Sutter-Butte Flood Control	0	0	0	102
5263	65.17 Sac Area Flood Control	0	0	0	27
5265	65.18 FRAQMD	0	0	0	(1,107)
5267	65.19 Statewide Comm Infrastructure	0	0	0	17
5277	65.20 Narco	0	0	0	2,890
5280	65.21 Regional Waste Management	0	0	0	0
6401	65.22 Fairview Cemetery	746	0	0	1,992
6402	65.23 Live Oak Cemetery	2,238	0	0	6,217
6403	65.24 Meridian Cemetery Trust	0	0	0	1
6404	65.25 Nicolaus Cemetery	0	0	0	309
6405	65.26 Pleasant Grove Cemetery	0	0	0	406
6406	65.27 Sutter Cemetery	7,794	0	0	24,769
6415	65.28 Gilsizer County Drainage	5,304	0	0	12,266
6416	65.29 Live Oak Cemetery Specl Assess	0	0	0	561
6419	65.30 Meridian Fire District	0	0	0	98
6420	65.31 Sutter Basin Fire	0	0	0	1,385
6424	65.32 Levee Disrt #1-Feather River	0	0	0	682
6426	65.33 Levee District #1	2,056	0	0	8,891
6427	65.34 Levee District #9	0	0	0	898
6428	65.35 Maintenance Area #3	0	0	0	301
6429	65.36 Maintenance Area #7 Zone 2	0	0	0	0
6430	65.37 Maintenance Area #7 Zone 3	0	0	0	30
6431	65.38 Maintenance Area #7 Zone 4	0	0	0	56
6434	65.39 Bear River Levee Maintenance	0	0	0	8
6435	65.40 Colusa Mosquito Abatement	0	0	0	25
6436	65.41 S-Y Mosquito & Vector Control	0	0	0	19,611
6437	65.42 Maintenance Area #16 Zone 1	0	0	0	32
6438	65.43 Maintenance Area #16 Zone 2	0	0	0	31
6439	65.44 Maintenance Area #16 Zone 3	0	0	0	31
6440	65.45 Maintenance Area #16 Zone 4	0	0	0	45
6449	65.46 Reclamation District #1000	0	0	0	28
6451	65.47 Reclamation District #70	0	0	0	213
6452	65.48 Reclamation District #777	0	0	0	54
6453	65.49 Reclamation District #817	0	0	0	25
6455	65.50 Reclamation District #1001	0	0	0	161
6458	65.51 Reclamation District #2054	0	0	0	53
6459	65.52 Reclamation District #2056	0	0	0	50
6460	65.53 Reclamation District #2103	0	0	0	0
6461	65.54 Reclamation District #1500	0	0	0	403
6462	65.55 Reclamation District #1660	0	0	0	144
6470	65.56 Sutter County Resource Conservtn	0	0	0	1,456
6471	65.57 LAFCO	0	0	0	452
6473	65.58 Nicolaus Cem Restoration Fund	0	0	0	0
6480	65.59 Butte Water District	0	0	0	26
6481	65.60 Feather Water District	0	0	0	44
6484	65.61 SCSD-90 Series A-Imprv Redemptn	0	0	0	1,183
6489	65.62 CA First Sutter	0	0	0	19
7561	65.63 Yuba City Unified CFD #1	0	0	0	(140,378)
7562	65.64 Woodland Unified	0	0	0	25
7565	65.65 Sutter Co Schools	0	0	0	159,365
7577	65.66 Yuba Community College	0	0	0	0
7601	65.67 E Nicolaus High 2000 Debt	0	0	0	1,789
7602	65.68 Woodland Unified Debt Ser	0	0	0	0
7607	65.69 Sutter High 2008 Bond Deb	0	0	0	1,905
7651	65.70 YC#99-1 Series C Bonds Db	0	0	0	11,149
7652	65.71 YC 2004-1 Meas K Bonds Deb	0	0	0	7,399
7654	65.72 Franklin Elem 2006 DBT Ser	0	0	0	424
7655	65.73 Yuba Comm. College Distr DS-A	0	0	0	0
7656	65.74 Yuba Comm. College Distr DS-B	0	0	0	0
7657	65.75 Yuba Comm College Distrb	0	0	0	0
7661	65.76 LO#04-1 Series A Bonds Db	0	0	0	2,788
7663	65.77 East Nicolaus H 2014 Debt Svc	0	0	0	0
NVBH	65.78 North Valley Beh Health	0	0	0	447
Total Non County Agencies		22,655	6,661	0	195,403

**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, 2017

All Departments			Personnel/Budget Preparation			
Dept. No.	Department Name	Allocation Base (# EES)	First Alloc (\$)	Second Alloc (\$)	Sub Total (\$)	
1102	1. County Administrator	6	2,309	N/A	2,309	
1201	2. Auditor-Controller	12	4,663	N/A	4,663	
1202	3. Treasurer-Tax Collector	7	2,771	N/A	2,771	
1205	4. General Services Department	8	3,203	N/A	3,203	
1301	5. County Counsel	6	2,414	N/A	2,414	
1401	6. Human Resources	6	2,473	N/A	2,473	
1700	7. Building Maintenance	27	10,816	N/A	10,816	
1101	8. Board of Supervisors	5	2,041	467	2,509	
1105	9. Clerk of the Board	2	805	184	989	
1203	10. Assessor	18	7,315	1,675	8,991	
1204	11. Revenue Collection	2	760	174	934	
1502	12. Elections	7	2,950	676	3,626	
1600	13. Sheriff-Communications	22	8,999	2,061	11,060	
1702	14. Water/Wastewater Facilities	1	402	92	494	
1920	15. Engineering Services	6	2,414	553	2,966	
1922	16. Water Resources	3	1,192	273	1,465	
2103	17. Sheriff's Court Bailiffs	6	2,414	553	2,966	
2106	18. Public Defender	1	402	92	494	
2112	19. Consolidated Courts	0	0	0	0	
2125	20. District Attorney	0	0	0	0	
2125-01	21. DA-Criminal Division	19	7,539	1,726	9,265	
2125-03	22. DA-Victim/Witness Assistance	2	968	222	1,190	
2125-05	23. DA-Statutory Rape Vert Prosecute	0	0	0	0	
2201	24. Sheriff-Coroner	53	21,290	4,876	26,166	
2205	25. Sheriff-Boat Patrol	2	983	225	1,209	
2208	26. Sheriff-Live Oak Contract	7	2,816	645	3,461	
2301	27. Sheriff-County Jail	57	22,840	5,231	28,070	
2302	28. Anti-Drug Abuse Enforcement	0	0	0	0	
2304	29. Probation	42	17,089	3,914	21,002	
2309	30. Bi-County Juvenile Hall	0	0	0	0	
2401	31. Emergency Services	1	313	72	385	
2402	32. Fire Services Administration	0	0	0	0	
2601	33. Agricultural Commissioner	19	7,569	1,733	9,302	
2706	34. Recorder	6	2,503	573	3,076	
2709	35. Pub. Guardian/Conservator	3	1,251	287	1,538	
2710	36. County Clerk	0	0	0	0	
2721	37. Development Services	9	3,620	829	4,449	
2724-24	38. Planning & Building	5	2,041	467	2,509	
2724-31	39. Community Services Building Inspection	4	1,445	331	1,776	
2724-32	40. Code Enforcement Svcs	0	30	7	37	
2725	41. Environmental Health	6	2,250	515	2,765	
2726	42. Animal Control	3	1,162	266	1,428	
2727	43. CUPA	0	0	0	0	
3100	44. Road	21	8,522	1,952	10,474	
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	11	4,261	976	5,237	
4104-00	49. Mental Health Service Act	1	402	92	494	
4120-00	50. Human Services Admin	4	1,788	409	2,197	
4580	51. Fleet Management ISF	4	1,609	368	1,978	
4581	52. Information Technology ISF	15	6,183	1,416	7,599	
4590	53. Liability Insurance ISF	0	0	0	0	
4591	54. Workers' Comp. Ins. ISF	1	253	58	311	
4595	55. Employee Wellness Services	0	0	0	0	
5000	56. Trial Court Agency	0	0	0	0	
5101-00	57. Welfare	0	0	0	0	
5200	58. IHSS Public Authority	0	0	0	0	
6201	59. County Library	15	5,915	1,355	7,269	
6301	60. Bi-County Farm Advisor	2	805	184	989	
7101	61. Parks and Recreation	0	0	0	0	
7201	62. Community Memorial Museum	4	1,594	365	1,959	
7203	63. Vets Memorial Community Bldg	0	0	0	0	
	64.A Other Departments-1	196	78,888	18,067	96,955	
	64.B Other Departments-2	302	121,558	27,839	149,397	
	65. Non County Agencies	4	1,609	368	1,978	
	TOTAL (First Allocation Base)	963	387,439	N/A	469,607	
	LESS: Service Dept., No. 1--7	71	28,650	N/A	28,650	
	TOTAL (Second Allocation Base)	892	358,789	82,168	440,957	

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	2,409	N/A	2,409
1201	2. Auditor-Controller	12	4,864	N/A	4,864
1202	3. Treasurer-Tax Collector	7	2,890	N/A	2,890
1205	4. General Services Department	8	3,341	N/A	3,341
1301	5. County Counsel	6	2,517	N/A	2,517
1401	6. Human Resources	6	2,580	N/A	2,580
1700	7. Building Maintenance	27	11,282	N/A	11,282
1101	8. Board of Supervisors	5	2,129	488	2,616
1105	9. Clerk of the Board	2	839	192	1,031
1203	10. Assessor	18	7,630	1,747	9,377
1204	11. Revenue Collection	2	793	181	974
1502	12. Elections	7	3,077	705	3,781
1600	13. Sheriff-Communications	22	9,386	2,149	11,535
1702	14. Water/Wastewater Facilities	1	420	96	516
1920	15. Engineering Services	6	2,517	577	3,094
1922	16. Water Resources	3	1,243	285	1,528
2103	17. Sheriff's Court Bailiffs	6	2,517	577	3,094
2106	18. Public Defender	1	420	96	516
2112	19. Consolidated Courts	0	0	0	0
2125	20. District Attorney	0	0	0	0
2125-01	21. DA-Criminal Division	19	7,863	1,801	9,664
2125-03	22. DA-Victim/Witness Assistance	2	1,010	231	1,241
2125-05	23. DA-Statutory Rape Vert Prosecute	0	0	0	0
2201	24. Sheriff-Coroner	53	22,206	5,085	27,291
2205	25. Sheriff-Boat Patrol	2	1,026	235	1,260
2208	26. Sheriff-Live Oak Contract	7	2,937	673	3,610
2301	27. Sheriff-County Jail	57	23,822	5,456	29,277
2302	28. Anti-Drug Abuse Enforcement	0	0	0	0
2304	29. Probation	42	17,824	4,082	21,906
2309	30. Bi-County Juvenile Hall	0	0	0	0
2401	31. Emergency Services	1	326	75	401
2402	32. Fire Services Administration	0	0	0	0
2601	33. Agricultural Commissioner	19	7,894	1,808	9,702
2706	34. Recorder	6	2,611	598	3,208
2709	35. Pub. Guardian/Conservator	3	1,305	299	1,604
2710	36. County Clerk	0	0	0	0
2721	37. Development Services	9	3,776	865	4,641
2724-24	38. Planning & Building	5	2,129	488	2,616
2724-31	39. Community Services Building Inspection	4	1,507	345	1,853
2724-32	40. Code Enforcement Srvs	0	31	7	38
2725	41. Environmental Health	6	2,346	537	2,884
2726	42. Animal Control	3	1,212	278	1,490
2727	43. CUPA	0	0	0	0
3100	44. Road	21	8,889	2,036	10,924
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	11	4,444	1,018	5,462
4104-00	49. Mental Health Service Act	1	420	96	516
4120-00	50. Human Services Admin	4	1,865	427	2,292
4580	51. Fleet Management ISF	4	1,678	384	2,063
4581	52. Information Technology ISF	15	6,449	1,477	7,926
4590	53. Liability Insurance ISF	0	0	0	0
4591	54. Workers' Comp. Ins. ISF	1	264	60	325
4595	55. Employee Wellness Services	0	0	0	0
5000	56. Trial Court Agency	0	0	0	0
5101-00	57. Welfare	0	0	0	0
5200	58. IHSS Public Authority	0	0	0	0
6201	59. County Library	15	6,169	1,413	7,582
6301	60. Bi-County Farm Advisor	2	839	192	1,031
7101	61. Parks and Recreation	0	0	0	0
7201	62. Community Memorial Museum	4	1,663	381	2,043
7203	63. Vets Memorial Community Bldg	0	0	0	0
	64.A Other Departments-1	196	82,281	18,843	101,124
	64.B Other Departments-2	302	126,786	29,036	155,821
	65. Non County Agencies	4	1,678	384	2,063
	TOTAL (First Allocation Base)	963	404,101	N/A	489,802
	LESS: Service Dept., No. 1--7	71	29,882	N/A	29,882
	TOTAL (Second Allocation Base)	892	374,219	85,701	459,920

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	4,718
1201	2. Auditor-Controller	0.00	0	N/A	0	0	9,527
1202	3. Treasurer-Tax Collector	0.00	339	N/A	0	339	6,000
1205	4. General Services Department	0.00	0	N/A	0	0	6,544
1301	5. County Counsel	0.00	0	N/A	0	0	4,931
1401	6. Human Resources	0.44	37,399	N/A	0	37,399	42,452
1700	7. Building Maintenance	0.00	0	N/A	0	0	22,098
1101	8. Board of Supervisors	0.00	0	0	0	0	5,125
1105	9. Clerk of the Board	0.00	0	0	0	0	2,020
1203	10. Assessor	0.00	339	130	0	469	18,837
1204	11. Revenue Collection	0.00	0	0	0	0	1,908
1502	12. Elections	0.00	0	0	0	0	7,407
1600	13. Sheriff-Communications	0.00	0	0	0	0	22,595
1702	14. Water/Wastewater Facilities	0.00	0	0	0	0	1,010
1920	15. Engineering Services	0.00	0	0	0	0	6,060
1922	16. Water Resources	0.00	0	0	0	0	2,993
2103	17. Sheriff's Court Bailiffs	0.00	0	0	0	0	6,060
2106	18. Public Defender	0.00	0	0	0	0	1,010
2112	19. Consolidated Courts	0.00	0	0	0	0	0
2125	20. District Attorney	0.00	0	0	0	0	0
2125-01	21. DA-Criminal Division	0.00	0	0	0	0	18,929
2125-03	22. DA-Victim/Witness Assistance	0.00	0	0	0	0	2,432
2125-05	23. DA-Statutory Rape Vert Prosecute	0.00	0	0	0	0	0
2201	24. Sheriff-Coroner	0.01	1,017	390	0	1,407	54,864
2205	25. Sheriff-Boat Patrol	0.00	0	0	0	0	2,469
2208	26. Sheriff-Live Oak Contract	0.00	0	0	0	0	7,070
2301	27. Sheriff-County Jail	0.00	0	0	0	0	57,348
2302	28. Anti-Drug Abuse Enforcement	0.00	0	0	0	0	0
2304	29. Probation	0.01	508	195	0	703	43,611
2309	30. Bi-County Juvenile Hall	0.00	0	0	0	0	0
2401	31. Emergency Services	0.01	762	293	0	1,055	1,841
2402	32. Fire Services Administration	0.01	508	195	0	703	703
2601	33. Agricultural Commissioner	0.00	0	0	0	0	19,004
2706	34. Recorder	0.00	0	0	0	0	6,285
2709	35. Pub. Guardian/Conservator	0.00	0	0	0	0	3,142
2710	36. County Clerk	0.00	0	0	0	0	0
2721	37. Development Services	0.01	678	260	0	938	10,028
2724-24	38. Planning & Building	0.00	0	0	0	0	5,125
2724-31	39. Community Services Building Inspection	0.00	0	0	0	0	3,629
2724-32	40. Code Enforcement Srvs	0.00	0	0	0	0	75
2725	41. Environmental Health	0.00	0	0	0	0	5,649
2726	42. Animal Control	0.00	0	0	0	0	2,918
2727	43. CUPA	0.00	0	0	0	0	0
3100	44. Road	0.00	0	0	0	0	21,398
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	10,699
4104-00	49. Mental Health Service Act	0.00	0	0	0	0	1,010
4120-00	50. Human Services Admin	0.01	1,017	390	0	1,407	5,896
4580	51. Fleet Management ISF	0.00	0	0	0	0	4,040
4581	52. Information Technology ISF	0.01	1,017	390	0	1,407	16,931
4590	53. Liability Insurance ISF	0.00	0	0	0	0	0
4591	54. Workers' Comp. Ins. ISF	0.00	0	0	0	0	636
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	0	0	0	0	0
5200	58. IHSS Public Authority	0.00	0	0	0	0	0
6201	59. County Library	0.00	0	0	0	0	14,851
6301	60. Bi-County Farm Advisor	0.00	0	0	0	0	2,020
7101	61. Parks and Recreation	0.00	0	0	0	0	0
7201	62. Community Memorial Museum	0.00	339	130	0	469	4,472
7203	63. Vets Memorial Community Bldg	0.00	0	0	0	0	0
	64. Other Departments	0.48	40,442	15,519	0	55,961	254,041
64.B	Other Departments-2	0.00	0	0	0	0	305,218
	65. Non County Agencies	0.00	0	0	0	0	4,040
TOTAL (First Allocation Base)		1	84,364	N/A	0	102,256	1,061,665
LESS: Service Dept., No. 1--7		0.45	37,738	N/A	N/A	37,738	96,270
TOTAL (Second Allocation Base)		1	46,626	17,892	0	64,518	965,395

Exhibit 3A.1 Cost Allocation, Sutter County Administrator's Office, Year Ended June 30,2017

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	28	11,412	2,614	14,026
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	805	184	989
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
0273	64.08	Local Innovation	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	17	6,943	1,590	8,533
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
1803	64.27	Capital Projects	0	0	0	0
1911	64.28	General Insurance & Bonds	0	0	0	0
1923	64.29	Flood Control	0	0	0	0
2104	64.30	Grand Jury	0	0	0	0
2109	64.31	Trial Court Funding	0	0	0	0
2125-08	64.32	DA-Criminal Investigation	2	641	147	787
2125-09	64.33	DA-Welfare Investigation	0	0	0	0
2125-10	64.34	XC County Victim Services Prog	0	0	0	0
2125-11	64.35	CA Witness Relocation & Assist	0	0	0	0
2125-72	64.36	Local Community Correction Acc	1	566	130	696
2202	64.37	Net 5-Sheriff	1	402	92	494
2303	64.38	Delinquency Prevention Commiss'n	0	0	0	0
2703	64.39	Fish & Game Propagation	0	0	0	0
2711	64.40	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	31	12,425	2,846	15,271
4102-02	64.43	Mental Health-Homeless Mgt	0	0	0	0
4102-03	64.44	Mental Health-Crisis Clinic	16	6,466	1,481	7,947
4102-04	64.45	Mental Health-Community Services	0	0	0	0
4102-07	64.46	Mental Health-Inpatient	56	22,557	5,166	27,722
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	2	775	177	952
4102-16	64.54	Mental Health-Outpatient/Adult	14	5,751	1,317	7,068
4102-17	64.55	Mental Health-Outpatient/Child	7	2,905	665	3,571
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	402	92	494
4102-25	64.59	Mental Health-Systems of Care Children	0	0	0	0
4102-26	64.60	Mental Health-Sutter County BF	2	805	184	989
4102-29	64.61	Mental Health-Yuba County BF	2	968	222	1,190
4102-31	64.62	Mental Health-CSS/Admin Sup	0	0	0	0
4102-32	64.63	Mental Health-CSOC Adult Prgm	0	0	0	0
4102-34	64.64	Mental Health-Victor Community	0	0	0	0
4102-35	64.65	Mental Health-CSS/Direct/Case Svcs	1	402	92	494
4102-36	64.66	Mental Health-Substance Abuse Crime	0	0	0	0
4102-38	64.67	Mental Health-Justice Asst. Grant	0	0	0	0
4102-41	64.68	Mental Health-Alcohol Admin	0	0	0	0
4102-42	64.69	Mental Health-Prevention	1	402	92	494
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	387	89	476
4102-50	64.72	Mental Health-Drug Outpatient	3	1,341	307	1,648
4102-51	64.73	Mental Health-OFC	0	0	0	0
4102-52	64.74	Mental Health-Drug/Outreach	0	0	0	0
4102-53	64.75	Mental Health-Drug & Alcohol Juv	0	0	0	0
4102-54	64.76	Mental Health-First Steps	5	2,131	488	2,618
4102-58	64.77	Mental Health-Drug Court SC	1	402	92	494
4102-59	64.78	Mental Health-Yuba County	0	0	0	0
Total Other Departments-1			196	78,888	18,067	96,955

Exhibit 3A.1 Cost Allocation, Sutter County Administrator's Office, Year Ended June 30,2017

Other Departments-2			Personnel/Budget Preparation			
Dept. No.	Department Name	Allocation Base (# EES)	First Alloc (\$)	Second Alloc (\$)	Sub Total (\$)	
4102-65	64.79	Mental Health-UR/QI Programs	4	1,609	368	1,978
4102-68	64.80	Mental Health-Drug Medi-Cal	0	0	0	0
4102-72	64.81	Mental Health-Local Comm Corr	3	1,192	273	1,465
4102-80	64.82	Mental Health-SB678	1	402	92	494
4102-81	64.83	Mental Health-Juvenile Probation	1	417	96	513
4102-82	64.84	Mental Health-Forensic	0	0	0	0
4103-12	64.85	Health-Children & Family	1	328	75	403
4103-15	64.86	Health-Vital Statistics	0	0	0	0
4103-20	64.87	Health-CCS	3	1,222	280	1,501
4103-22	64.88	Health-Homeless Pilot	0	0	0	0
4103-26	64.89	Health-MCH	0	0	0	0
4103-29	64.90	Health-Foster Care	2	805	184	989
4103-30	64.91	Health-Nursing Admin	1	402	92	494
4103-31	64.92	Health-CHDP	3	1,177	270	1,447
4103-33	64.93	Health-CMSP Local Health Conn	0	0	0	0
4103-35	64.94	Health-Field Nursing	0	0	0	0
4103-36	64.95	Health-Bioterrorism	1	402	92	494
4103-37	64.96	Health-Pandemic Flu Preparedness	0	0	0	0
4103-38	64.97	Health-Acute Communicable Dis	6	2,279	522	2,802
4103-39	64.98	Health-Immunization Grant	0	0	0	0
4103-40	64.99	Health-WIC Nutrition	10	3,978	911	4,889
4103-43	64.100	Health-Homeland Security Grant	0	0	0	0
4103-45	64.101	Health-WIC Breast Feeding P	0	0	0	0
4103-49	64.102	Health-P3 Impl Mass Vacc Readins Camp	0	0	0	0
4103-50	64.103	Health-Laboratory	1	298	68	366
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	0	134	31	165
4103-60	64.110	Health-Health Education	2	611	140	751
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	1,609	368	1,978
4103-67	64.114	Health-Supp Nutr Asst Prgm ED-CWD	1	372	85	458
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	805	184	989
4103-99	64.118	Health-Tobacco Control	1	417	96	513
4104-01	64.119	MHSA-Children's Sed Full Svc Part	3	1,207	276	1,483
4104-02	64.120	MHSA-Urgent Services	2	715	164	879
4104-03	64.121	MHSA-Transition Age Youth FSP	5	2,011	461	2,472
4104-04	64.122	MHSA-Adult and Older Adult FSP	2	611	140	751
4104-05	64.123	MHSA-Older Adult Mobile Outreach	1	402	92	494
4104-06	64.124	MHSA-Ethnic Outreach Services	6	2,250	515	2,765
4104-07	64.125	MHSA-Housing Program	0	0	0	0
4104-08	64.126	MHSA-Wellness & Recover Adult	8	3,069	703	3,772
4104-09	64.127	MHSA-Adult Urgent Services	5	2,026	464	2,490
4104-10	64.128	MHSA-Therapeutic Services	11	4,291	983	5,273
4104-11	64.129	MHSA-Systems Transformation	0	0	0	0
4104-12	64.130	MHSA-Community Prev Team	3	1,222	280	1,501
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	1,207	276	1,483
4104-17	64.134	MHSA-Administrative	1	402	92	494
4110	64.135	Health Care-General	0	0	0	0
4112	64.136	Health-County Share	0	0	0	0
4120-93	64.137	Human Services-Security & Compliance	0	0	0	0
4134-00	64.138	Jail Medical	12	4,812	1,102	5,914
4134-72	64.139	Jail Medical-LCC	2	641	147	787
4201	64.140	Non-County Providers	0	0	0	0
4301	64.141	California Children's Services	0	0	0	0
4400	64.142	Sutter Co Waterworks District #1	0	0	0	0
5101-05	64.143	Welfare-Social Workers Empry	24	9,684	2,218	11,902
5101-10	64.144	Welfare-Admin Support	22	8,999	2,061	11,060
5101-15	64.145	Welfare-Non-Welfare Admin Svcs	2	805	184	989
5101-20	64.146	Welfare-Social Services	24	9,788	2,242	12,030
5101-30	64.147	Welfare-Eligibility & Nonservices	93	37,411	8,568	45,978
5101-35	64.148	Welfare-Welfare Fraud	2	775	177	952
5101-40	64.149	Welfare-Clerical Support	27	10,772	2,467	13,239
5201	64.150	In-Home Supportive Services	0	0	0	0
5204	64.151	TANF-Family Group	0	0	0	0
5206	64.152	TANF-Foster Care	0	0	0	0
5211	64.153	Delinquent Tax Sales Trust Fund	0	0	0	0
5301	64.154	General Relief	0	0	0	0
5302	64.155	General Relief	0	0	0	0
5601	64.156	Veterans Service Officer	0	0	0	0
6201-35	64.157	Library-Literacy Prg	0	0	0	0
7202	64.158	Subsidy Requests Organizations	0	0	0	0
7204	64.159	Ettl Hall	0	0	0	0
Total Other Departments-2			302	121,558	27,839	149,397

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	28	11,903	2,726	14,629
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	839	192	1,031
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
0273	64.08	Local Innovation	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	17	7,241	1,658	8,900
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
1803	64.27	Capital Projects	0	0	0	0
1911	64.28	General Insurance & Bonds	0	0	0	0
1923	64.29	Flood Control	0	0	0	0
2104	64.30	Grand Jury	0	0	0	0
2109	64.31	Trial Court Funding	0	0	0	0
2125-08	64.32	DA-Criminal Investigation	2	668	153	821
2125-09	64.33	DA-Welfare Investigation	0	0	0	0
2125-10	64.34	XC County Victim Services Prog	0	0	0	0
2125-11	64.35	CA Witness Relocation & Assist	0	0	0	0
2125-72	64.36	Local Community Correction Acc	1	590	135	726
2202	64.37	Net 5-Sheriff	1	420	96	516
2303	64.38	Delinquency Prevention Commiss'n	0	0	0	0
2703	64.39	Fish & Game Propagation	0	0	0	0
2711	64.40	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	31	12,960	2,968	15,928
4102-02	64.43	Mental Health-Homeless Mgt	0	0	0	0
4102-03	64.44	Mental Health-Crisis Clinic	16	6,744	1,544	8,289
4102-04	64.45	Mental Health-Community Services	0	0	0	0
4102-07	64.46	Mental Health-Inpatient	56	23,527	5,388	28,914
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	2	808	185	993
4102-16	64.54	Mental Health-Outpatient/Adult	14	5,998	1,374	7,372
4102-17	64.55	Mental Health-Outpatient/Child	7	3,030	694	3,724
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	420	96	516
4102-25	64.59	Mental Health-Systems of Care Children	0	0	0	0
4102-26	64.60	Mental Health-Sutter County BF	2	839	192	1,031
4102-29	64.61	Mental Health-Yuba County BF	2	1,010	231	1,241
4102-31	64.62	Mental Health-CSS/Admin Sup	0	0	0	0
4102-32	64.63	Mental Health-CSOC Adult Prgm	0	0	0	0
4102-34	64.64	Mental Health-Victor Community	0	0	0	0
4102-35	64.65	Mental Health-CSS/Direct/Case Svcs	1	420	96	516
4102-36	64.66	Mental Health-Substance Abuse Crime	0	0	0	0
4102-38	64.67	Mental Health-Justice Asst. Grant	0	0	0	0
4102-41	64.68	Mental Health-Alcohol Admin	0	0	0	0
4102-42	64.69	Mental Health-Prevention	1	420	96	516
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	404	93	497
4102-50	64.72	Mental Health-Drug Outpatient	3	1,399	320	1,719
4102-51	64.73	Mental Health-OFC	0	0	0	0
4102-52	64.74	Mental Health-Drug/Outreach	0	0	0	0
4102-53	64.75	Mental Health-Drug & Alcohol Juv	0	0	0	0
4102-54	64.76	Mental Health-First Steps	5	2,222	509	2,731
4102-58	64.77	Mental Health-Drug Court SC	1	420	96	516
4102-59	64.78	Mental Health-Yuba County	0	0	0	0
Total Other Departments-1			196	82,281	18,843	101,124

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 (\$)
4102-65	64.79	Mental Health-UR/QI Programs	4	1,678	384	2,063
4102-68	64.80	Mental Health-Drug Medi-Cal	0	0	0	0
4102-72	64.81	Mental Health-Local Comm Corr	3	1,243	285	1,528
4102-80	64.82	Mental Health-SB678	1	420	96	516
4102-81	64.83	Mental Health-Juvenile Probation	1	435	100	535
4102-82	64.84	Mental Health-Forensic	0	0	0	0
4103-12	64.85	Health-Children & Family	1	342	78	420
4103-15	64.86	Health-Vital Statistics	0	0	0	0
4103-20	64.87	Health-CCS	3	1,274	292	1,566
4103-22	64.88	Health-Homeless Pilot	0	0	0	0
4103-26	64.89	Health-MCH	0	0	0	0
4103-29	64.90	Health-Foster Care	2	839	192	1,031
4103-30	64.91	Health-Nursing Admin	1	420	96	516
4103-31	64.92	Health-CHDP	3	1,228	281	1,509
4103-33	64.93	Health-CMSP Local Health Conn	0	0	0	0
4103-35	64.94	Health-Field Nursing	0	0	0	0
4103-36	64.95	Health-Bioterrorism	1	420	96	516
4103-37	64.96	Health-Pandemic Flu Preparedness	0	0	0	0
4103-38	64.97	Health-Acute Communicable Dis	6	2,378	544	2,922
4103-39	64.98	Health-Immunization Grant	0	0	0	0
4103-40	64.99	Health-WIC Nutrition	10	4,149	950	5,099
4103-43	64.100	Health-Homeland Security Grant	0	0	0	0
4103-45	64.101	Health-WIC Breast Feeding P	0	0	0	0
4103-49	64.102	Health-P3 Impl Mass Vacc Readins Camp	0	0	0	0
4103-50	64.103	Health-Laboratory	1	311	71	382
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	0	140	32	172
4103-60	64.110	Health-Health Education	2	637	146	783
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	1,678	384	2,063
4103-67	64.114	Health-Supp Nutr Asst Prgm ED-CWD	1	388	89	477
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	839	192	1,031
4103-99	64.118	Health-Tobacco Control	1	435	100	535
4104-01	64.119	MHSA-Children's Sed Full Svc Part	3	1,259	288	1,547
4104-02	64.120	MHSA-Urgent Services	2	746	171	917
4104-03	64.121	MHSA-Transition Age Youth FSP	5	2,098	480	2,578
4104-04	64.122	MHSA-Adult and Older Adult FSP	2	637	146	783
4104-05	64.123	MHSA-Older Adult Mobile Outreach	1	420	96	516
4104-06	64.124	MHSA-Ethnic Outreach Services	6	2,346	537	2,884
4104-07	64.125	MHSA-Housing Program	0	0	0	0
4104-08	64.126	MHSA-Wellness & Recover Adult	8	3,201	733	3,934
4104-09	64.127	MHSA-Adult Urgent Services	5	2,113	484	2,597
4104-10	64.128	MHSA-Therapeutic Services	11	4,475	1,025	5,500
4104-11	64.129	MHSA-Systems Transformation	0	0	0	0
4104-12	64.130	MHSA-Community Prev Team	3	1,274	292	1,566
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	1,259	288	1,547
4104-17	64.134	MHSA-Administrative	1	420	96	516
4110	64.135	Health Care-General	0	0	0	0
4112	64.136	Health-County Share	0	0	0	0
4120-93	64.137	Human Services-Security & Compliance	0	0	0	0
4134-00	64.138	Jail Medical	12	5,019	1,149	6,169
4134-72	64.139	Jail Medical-LCC	2	668	153	821
4201	64.140	Non-County Providers	0	0	0	0
4301	64.141	California Children's Services	0	0	0	0
4400	64.142	Sutter Co Waterworks District #1	0	0	0	0
5101-05	64.143	Welfare-Social Workers Empy	24	10,101	2,313	12,414
5101-10	64.144	Welfare-Admin Support	22	9,386	2,149	11,535
5101-15	64.145	Welfare-Non-Welfare Admin Svcs	2	839	192	1,031
5101-20	64.146	Welfare-Social Services	24	10,209	2,338	12,547
5101-30	64.147	Welfare-Eligibility & Nonservices	93	39,019	8,936	47,955
5101-35	64.148	Welfare-Welfare Fraud	2	808	185	993
5101-40	64.149	Welfare-Clerical Support	27	11,235	2,573	13,808
5201	64.150	In-Home Supportive Services	0	0	0	0
5204	64.151	TANF-Family Group	0	0	0	0
5206	64.152	TANF-Foster Care	0	0	0	0
5211	64.153	Delinquent Tax Sales Trust Fund	0	0	0	0
5301	64.154	General Relief	0	0	0	0
5302	64.155	General Relief	0	0	0	0
5601	64.156	Veterans Service Officer	0	0	0	0
6201-35	64.157	Library-Literacy Prg	0	0	0	0
7202	64.158	Subsidy Requests Organizations	0	0	0	0
7204	64.159	Ettl Hall	0	0	0	0
Total Other Departments-2			302	126,786	29,036	155,821

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

Other Departments-1			Direct Identified Cost					Summary
DEPT. NO.	DEPARTMENT NAME		Allocation	Direct	Second	Less Direct	Sub	Net
			Base	Identified	Alloc	Billing	Total	Total
			(% Salary)	(\$)	(\$)	(\$)	(\$)	Alloc
0112	64.01	Child Supp Serv Reimb/Adjustment	0.00	0	0	0	0	28,655
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	2,020
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
0273	64.08	Local Innovation	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	17,432
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	0.48	40,442	15,519	0	55,961	55,961
1209	64.25	General Revenues	0.00	0	0	0	0	0
1801	64.26	Plant Acquisition	0.00	0	0	0	0	0
1803	64.27	Capital Projects	0.00	0	0	0	0	0
1911	64.28	General Insurance & Bonds	0.00	0	0	0	0	0
1923	64.29	Flood Control	0.00	0	0	0	0	0
2104	64.30	Grand Jury	0.00	0	0	0	0	0
2109	64.31	Trial Court Funding	0.00	0	0	0	0	0
2125-08	64.32	DA-Criminal Investigation	0.00	0	0	0	0	1,609
2125-09	64.33	DA-Welfare Investigation	0.00	0	0	0	0	0
2125-10	64.34	XC County Victim Services Prog	0.00	0	0	0	0	0
2125-11	64.35	CA Witness Relocation & Assist	0.00	0	0	0	0	0
2125-72	64.36	Local Community Correction Acc	0.00	0	0	0	0	1,422
2202	64.37	Net 5-Sheriff	0.00	0	0	0	0	1,010
2303	64.38	Delinquency Prevention Commiss'n	0.00	0	0	0	0	0
2703	64.39	Fish & Game Propagation	0.00	0	0	0	0	0
2711	64.40	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	31,199
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	16,235
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	56,637
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 Prg	0.00	0	0	0	0	1,945
4102-16	64.54	Mental Health-Outpatient/Adult	0.00	0	0	0	0	14,440
4102-17	64.55	Mental Health-Outpatient/Child	0.00	0	0	0	0	7,295
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	1,010
4102-25	64.59	Mental Health-Systems of Care Childre	0.00	0	0	0	0	0
4102-26	64.60	Mental Health-Sutter County BF	0.00	0	0	0	0	2,020
4102-29	64.61	Mental Health-Yuba County BF	0.00	0	0	0	0	2,432
4102-31	64.62	Mental Health-CSS/Admin Sup	0.00	0	0	0	0	0
4102-32	64.63	Mental Health-CSOC Adult Prgm	0.00	0	0	0	0	0
4102-34	64.64	Mental Health-Victor Community	0.00	0	0	0	0	0
4102-35	64.65	Mental Health-CSS/Direct/Case Svcs	0.00	0	0	0	0	1,010
4102-36	64.66	Mental Health-Substance Abuse Crime	0.00	0	0	0	0	0
4102-38	64.67	Mental Health-Justice Asst. Grant	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	1,010
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	973
4102-50	64.72	Mental Health-Drug Outpatient	0.00	0	0	0	0	3,367
4102-51	64.73	Mental Health-OFC	0.00	0	0	0	0	0
4102-52	64.74	Mental Health-Drug/Outreach	0.00	0	0	0	0	0
4102-53	64.75	Mental Health-Drug & Alcohol Juv	0.00	0	0	0	0	0
4102-54	64.76	Mental Health-First Steps	0.00	0	0	0	0	5,349
4102-58	64.77	Mental Health-Drug Court SC	0.00	0	0	0	0	1,010
4102-59	64.78	Mental Health-Yuba County	0.00	0	0	0	0	0
Total Other Departments-1			0.48	40,442	15,519	0	55,961	254,041

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
4102-65	64.79	Mental Health-UR/QI Programs	0.00	0	0	0	0	4,040
4102-68	64.80	Mental Health-Drug Medi-Cal	0.00	0	0	0	0	0
4102-72	64.81	Mental Health-Local Comm Corr	0.00	0	0	0	0	2,993
4102-80	64.82	Mental Health-SB678	0.00	0	0	0	0	1,010
4102-81	64.83	Mental Health-Juvenile Probation	0.00	0	0	0	0	1,047
4102-82	64.84	Mental Health-Forensic	0.00	0	0	0	0	0
4103-12	64.85	Health-Children & Family	0.00	0	0	0	0	823
4103-15	64.86	Health-Vital Statistics	0.00	0	0	0	0	0
4103-20	64.87	Health-CCS	0.00	0	0	0	0	3,068
4103-22	64.88	Health-Homeless Pilot	0.00	0	0	0	0	0
4103-26	64.89	Health-MCH	0.00	0	0	0	0	0
4103-29	64.90	Health-Foster Care	0.00	0	0	0	0	2,020
4103-30	64.91	Health-Nursing Admin	0.00	0	0	0	0	1,010
4103-31	64.92	Health-CHDP	0.00	0	0	0	0	2,955
4103-33	64.93	Health-CMSP Local Health Conn	0.00	0	0	0	0	0
4103-35	64.94	Health-Field Nursing	0.00	0	0	0	0	0
4103-36	64.95	Health-Bioterrorism	0.00	0	0	0	0	1,010
4103-37	64.96	Health-Pandemic Flu Preparedness	0.00	0	0	0	0	0
4103-38	64.97	Health-Acute Communicable Dis	0.00	0	0	0	0	5,724
4103-39	64.98	Health-Immunization Grant	0.00	0	0	0	0	0
4103-40	64.99	Health-WIC Nutrition	0.00	0	0	0	0	9,988
4103-43	64.100	Health-Homeland Security Grant	0.00	0	0	0	0	0
4103-45	64.101	Health-WIC Breast Feeding P	0.00	0	0	0	0	0
4103-49	64.102	Health-P3 Impl Mass Vacc Readins C	0.00	0	0	0	0	0
4103-50	64.103	Health-Laboratory	0.00	0	0	0	0	748
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	337
4103-60	64.110	Health-Health Education	0.00	0	0	0	0	1,534
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	4,040
4103-67	64.114	Health-Supp Nutr Asst Prgm ED-CW	0.00	0	0	0	0	935
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	2,020
4103-99	64.118	Health-Tobacco Control	0.00	0	0	0	0	1,047
4104-01	64.119	MHSA-Children's Sed Full Svc Part	0.00	0	0	0	0	3,030
4104-02	64.120	MHSA-Urgent Services	0.00	0	0	0	0	1,796
4104-03	64.121	MHSA-Transition Age Youth FSP	0.00	0	0	0	0	5,050
4104-04	64.122	MHSA-Adult and Older Adult FSP	0.00	0	0	0	0	1,534
4104-05	64.123	MHSA-Older Adult Mobile Outreach	0.00	0	0	0	0	1,010
4104-06	64.124	MHSA-Ethnic Outreach Services	0.00	0	0	0	0	5,649
4104-07	64.125	MHSA-Housing Program	0.00	0	0	0	0	0
4104-08	64.126	MHSA-Wellness & Recover Adult	0.00	0	0	0	0	7,706
4104-09	64.127	MHSA-Adult Urgent Services	0.00	0	0	0	0	5,088
4104-10	64.128	MHSA-Therapeutic Services	0.00	0	0	0	0	10,774
4104-11	64.129	MHSA-Systems Transformation	0.00	0	0	0	0	0
4104-12	64.130	MHSA-Community Prev Team	0.00	0	0	0	0	3,068
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	3,030
4104-17	64.134	MHSA-Administrative	0.00	0	0	0	0	1,010
4110	64.135	Health Care-General	0.00	0	0	0	0	0
4112	64.136	Health-County Share	0.00	0	0	0	0	0
4120-93	64.137	Human Services-Security & Compliar	0.00	0	0	0	0	0
4134-00	64.138	Jail Medical	0.00	0	0	0	0	12,083
4134-72	64.139	Jail Medical-LCC	0.00	0	0	0	0	1,609
4201	64.140	Non-County Providers	0.00	0	0	0	0	0
4301	64.141	California Children's Services	0.00	0	0	0	0	0
4400	64.142	Sutter Co Waterworks District #1	0.00	0	0	0	0	0
5101-05	64.143	Welfare-Social Workers Empy	0.00	0	0	0	0	24,316
5101-10	64.144	Welfare-Admin Support	0.00	0	0	0	0	22,595
5101-15	64.145	Welfare-Non-Welfare Admin Svcs	0.00	0	0	0	0	2,020
5101-20	64.146	Welfare-Social Services	0.00	0	0	0	0	24,578
5101-30	64.147	Welfare-Eligibility & Nonservices	0.00	0	0	0	0	93,933
5101-35	64.148	Welfare-Welfare Fraud	0.00	0	0	0	0	1,945
5101-40	64.149	Welfare-Clerical Support	0.00	0	0	0	0	27,047
5201	64.150	In-Home Supportive Services	0.00	0	0	0	0	0
5204	64.151	TANF-Family Group	0.00	0	0	0	0	0
5206	64.152	TANF-Foster Care	0.00	0	0	0	0	0
5211	64.153	Delinquent Tax Sales Trust Fund	0.00	0	0	0	0	0
5301	64.154	General Relief	0.00	0	0	0	0	0
5302	64.155	General Relief	0.00	0	0	0	0	0
5601	64.156	Veterans Service Officer	0.00	0	0	0	0	0
6201-35	64.157	Library-Literacy Prg	0.00	0	0	0	0	0
7202	64.158	Subsidy Requests Organizations	0.00	0	0	0	0	0
7204	64.159	Ettl Hall	0.00	0	0	0	0	0
Total Other Departments-2			0.00	0	0	0	0	305,218

Exhibit 3A.2 Cost Allocation, Sutter County Administrator's Office, Year Ended June 30,2017

Non County Agencies			Personnel/Budget Preparation			
Fund No.	Fund Name	Allocation Base (# EES)	First Alloc (\$)	Second Alloc (\$)	Sub Total (\$)	
5100	65.01 Children/Family Comm.	4	1,609	368	1,978	
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	
5209	65.08 Aid for Adoption	0	0	0	0	
5212	65.09 Local Transportation Tax	0	0	0	0	
5215	65.10 Tax Collector's Trust	0	0	0	0	
5218	65.11 Taxes	0	0	0	0	
5219	65.12 In Lieu Tax Trust	0	0	0	0	
5226	65.13 Personnel Rev Benefits	0	0	0	0	
5240	65.14 City of Live Oak	0	0	0	0	
5241	64.15 City of Yuba City	0	0	0	0	
5262	65.16 Sutter-Butte Flood Control	0	0	0	0	
5263	65.17 Sac Area Flood Control	0	0	0	0	
5265	65.18 FRAQMD	0	0	0	0	
5267	65.19 Statewide Comm Infrastructure	0	0	0	0	
5277	65.20 Narco	0	0	0	0	
5280	65.21 Regional Waste Management	0	0	0	0	
6401	65.22 Fairview Cemetery	0	0	0	0	
6402	65.23 Live Oak Cemetery	0	0	0	0	
6403	65.24 Meridian Cemetery Trust	0	0	0	0	
6404	65.25 Nicolaus Cemetery	0	0	0	0	
6405	65.26 Pleasant Grove Cemetery	0	0	0	0	
6406	65.27 Sutter Cemetery	0	0	0	0	
6415	65.28 Gilsizer County Drainage	0	0	0	0	
6416	65.29 Live Oak Cemetery Specl Assess	0	0	0	0	
6419	65.30 Meridian Fire District	0	0	0	0	
6420	65.31 Sutter Basin Fire	0	0	0	0	
6424	65.32 Levee Disrt #1-Feather River	0	0	0	0	
6426	65.33 Levee District #1	0	0	0	0	
6427	65.34 Levee District #9	0	0	0	0	
6428	65.35 Maintenance Area #3	0	0	0	0	
6429	65.36 Maintenance Area #7 Zone 2	0	0	0	0	
6430	65.37 Maintenance Area #7 Zone 3	0	0	0	0	
6431	65.38 Maintenance Area #7 Zone 4	0	0	0	0	
6434	65.39 Bear River Levee Maintenance	0	0	0	0	
6435	65.40 Colusa Mosquito Abatement	0	0	0	0	
6436	65.41 S-Y Mosquito & Vector Control	0	0	0	0	
6437	65.42 Maintenance Area #16 Zone 1	0	0	0	0	
6438	65.43 Maintenance Area #16 Zone 2	0	0	0	0	
6439	65.44 Maintenance Area #16 Zone 3	0	0	0	0	
6440	65.45 Maintenance Area #16 Zone 4	0	0	0	0	
6449	65.46 Reclamation District #1000	0	0	0	0	
6451	65.47 Reclamation District #70	0	0	0	0	
6452	65.48 Reclamation District #777	0	0	0	0	
6453	65.49 Reclamation District #817	0	0	0	0	
6455	65.50 Reclamation District #1001	0	0	0	0	
6458	65.51 Reclamation District #2054	0	0	0	0	
6459	65.52 Reclamation District #2056	0	0	0	0	
6460	65.53 Reclamation District #2103	0	0	0	0	
6461	65.54 Reclamation District #1500	0	0	0	0	
6462	65.55 Reclamation District #1660	0	0	0	0	
6470	65.56 Sutter County Resource Conservtn	0	0	0	0	
6471	65.57 LAFCO	0	0	0	0	
6473	65.58 Nicolaus Cem Restoration Fund	0	0	0	0	
6480	65.59 Butte Water District	0	0	0	0	
6481	65.60 Feather Water District	0	0	0	0	
6484	65.61 SCSD-90 Series A-Imprv Redemptn	0	0	0	0	
6489	65.62 CA First Sutter	0	0	0	0	
7561	65.63 Yuba City Unified CFD #1	0	0	0	0	
7562	65.64 Woodland Unified	0	0	0	0	
7565	65.65 Sutter Co Schools	0	0	0	0	
7577	65.66 Yuba Community College	0	0	0	0	
7601	65.67 E Nicolaus High 2000 Debt	0	0	0	0	
7602	65.68 Woodland Unified Debt Ser	0	0	0	0	
7607	65.69 Sutter High 2008 Bond Deb	0	0	0	0	
7651	65.70 YC#99-1 Series C Bonds Db	0	0	0	0	
7652	65.71 YC 2004-1 Meas K Bonds Deb	0	0	0	0	
7654	65.72 Franklin Elem 2006 DBT Ser	0	0	0	0	
7655	65.73 Yuba Comm. College Distr DS-A	0	0	0	0	
7656	65.74 Yuba Comm. College Distr DS-B	0	0	0	0	
7657	65.75 Yuba Comm College Distrb	0	0	0	0	
7661	65.76 LO#04-1 Series A Bonds Db	0	0	0	0	
7663	65.77 East Nicolaus H 2014 Debt Svc	0	0	0	0	
NVBH	65.78 North Valley Beh Health	0	0	0	0	
Total Non County Agencies		4	1,609	368	1,978	

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

Non County Agencies			Departmental Assistance			
Fund No.	Fund Name	Allocation	First	Second	Sub	
		Base	Alloc	Alloc	Total	
		(# EES)	(\$)	(\$)	(\$)	
5100	65.01 Children/Family Comm.	4	1,678	384	2,063	
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	
5209	65.08 Aid for Adoption	0	0	0	0	
5212	65.09 Local Transportation Tax	0	0	0	0	
5215	65.10 Tax Collector's Trust	0	0	0	0	
5218	65.11 Taxes	0	0	0	0	
5219	65.12 In Lieu Tax Trust	0	0	0	0	
5226	65.13 Personnel Rev Benefits	0	0	0	0	
5240	65.14 City of Live Oak	0	0	0	0	
5241	64.15 City of Yuba City	0	0	0	0	
5262	65.16 Sutter-Butte Flood Control	0	0	0	0	
5263	65.17 Sac Area Flood Control	0	0	0	0	
5265	65.18 FRAQMD	0	0	0	0	
5267	65.19 Statewide Comm Infrastructure	0	0	0	0	
5277	65.20 Narco	0	0	0	0	
5280	65.21 Regional Waste Management	0	0	0	0	
6401	65.22 Fairview Cemetery	0	0	0	0	
6402	65.23 Live Oak Cemetery	0	0	0	0	
6403	65.24 Meridian Cemetery Trust	0	0	0	0	
6404	65.25 Nicolaus Cemetery	0	0	0	0	
6405	65.26 Pleasant Grove Cemetery	0	0	0	0	
6406	65.27 Sutter Cemetery	0	0	0	0	
6415	65.28 Gilsizer County Drainage	0	0	0	0	
6416	65.29 Live Oak Cemetery Specl Assess	0	0	0	0	
6419	65.30 Meridian Fire District	0	0	0	0	
6420	65.31 Sutter Basin Fire	0	0	0	0	
6424	65.32 Levee Disrt #1-Feather River	0	0	0	0	
6426	65.33 Levee District #1	0	0	0	0	
6427	65.34 Levee District #9	0	0	0	0	
6428	65.35 Maintenance Area #3	0	0	0	0	
6429	65.36 Maintenance Area #7 Zone 2	0	0	0	0	
6430	65.37 Maintenance Area #7 Zone 3	0	0	0	0	
6431	65.38 Maintenance Area #7 Zone 4	0	0	0	0	
6434	65.39 Bear River Levee Maintenance	0	0	0	0	
6435	65.40 Colusa Mosquito Abatement	0	0	0	0	
6436	65.41 S-Y Mosquito & Vector Control	0	0	0	0	
6437	65.42 Maintenance Area #16 Zone 1	0	0	0	0	
6438	65.43 Maintenance Area #16 Zone 2	0	0	0	0	
6439	65.44 Maintenance Area #16 Zone 3	0	0	0	0	
6440	65.45 Maintenance Area #16 Zone 4	0	0	0	0	
6449	65.46 Reclamation District #1000	0	0	0	0	
6451	65.47 Reclamation District #70	0	0	0	0	
6452	65.48 Reclamation District #777	0	0	0	0	
6453	65.49 Reclamation District #817	0	0	0	0	
6455	65.50 Reclamation District #1001	0	0	0	0	
6458	65.51 Reclamation District #2054	0	0	0	0	
6459	65.52 Reclamation District #2056	0	0	0	0	
6460	65.53 Reclamation District #2103	0	0	0	0	
6461	65.54 Reclamation District #1500	0	0	0	0	
6462	65.55 Reclamation District #1660	0	0	0	0	
6470	65.56 Sutter County Resource Conservtn	0	0	0	0	
6471	65.57 LAFCO	0	0	0	0	
6473	65.58 Nicolaus Cem Restoration Fund	0	0	0	0	
6480	65.59 Butte Water District	0	0	0	0	
6481	65.60 Feather Water District	0	0	0	0	
6484	65.61 SCSD-90 Series A-Imprv Redemptn	0	0	0	0	
6489	65.62 CA First Sutter	0	0	0	0	
7561	65.63 Yuba City Unified CFD #1	0	0	0	0	
7562	65.64 Woodland Unified	0	0	0	0	
7565	65.65 Sutter Co Schools	0	0	0	0	
7577	65.66 Yuba Community College	0	0	0	0	
7601	65.67 E Nicolaus High 2000 Debt	0	0	0	0	
7602	65.68 Woodland Unified Debt Ser	0	0	0	0	
7607	65.69 Sutter High 2008 Bond Deb	0	0	0	0	
7651	65.70 YC#99-1 Series C Bonds Db	0	0	0	0	
7652	65.71 YC 2004-1 Meas K Bonds Deb	0	0	0	0	
7654	65.72 Franklin Elem 2006 DBT Ser	0	0	0	0	
7655	65.73 Yuba Comm. College Distr DS-A	0	0	0	0	
7656	65.74 Yuba Comm. College Distr DS-B	0	0	0	0	
7657	65.75 Yuba Comm College Distrb	0	0	0	0	
7661	65.76 LO#04-1 Series A Bonds Db	0	0	0	0	
7663	65.77 East Nicolaus H 2014 Debt Svc	0	0	0	0	
NVBH	65.78 North Valley Beh Health	0	0	0	0	
Total Non County Agencies		4	1,678	384	2,063	

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	4,040	
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	
5209	65.08 Aid for Adoption	0.00	0	0	0	0	0	
5212	65.09 Local Transportation Tax	0.00	0	0	0	0	0	
5215	65.10 Tax Collector's Trust	0.00	0	0	0	0	0	
5218	65.11 Taxes	0.00	0	0	0	0	0	
5219	65.12 In Lieu Tax Trust	0.00	0	0	0	0	0	
5226	65.13 Personnel Rev Benefits	0.00	0	0	0	0	0	
5240	65.14 City of Live Oak	0.00	0	0	0	0	0	
5241	64.15 City of Yuba City	0.00	0	0	0	0	0	
5262	65.16 Sutter-Butte Flood Control	0.00	0	0	0	0	0	
5263	65.17 Sac Area Flood Control	0.00	0	0	0	0	0	
5265	65.18 FRAQMD	0.00	0	0	0	0	0	
5267	65.19 Statewide Comm Infrastructure	0.00	0	0	0	0	0	
5277	65.20 Narco	0.00	0	0	0	0	0	
5280	65.21 Regional Waste Management	0.00	0	0	0	0	0	
6401	65.22 Fairview Cemetery	0.00	0	0	0	0	0	
6402	65.23 Live Oak Cemetery	0.00	0	0	0	0	0	
6403	65.24 Meridian Cemetery Trust	0.00	0	0	0	0	0	
6404	65.25 Nicolaus Cemetery	0.00	0	0	0	0	0	
6405	65.26 Pleasant Grove Cemetery	0.00	0	0	0	0	0	
6406	65.27 Sutter Cemetery	0.00	0	0	0	0	0	
6415	65.28 Gilsizer County Drainage	0.00	0	0	0	0	0	
6416	65.29 Live Oak Cemetery Specl Assess	0.00	0	0	0	0	0	
6419	65.30 Meridian Fire District	0.00	0	0	0	0	0	
6420	65.31 Sutter Basin Fire	0.00	0	0	0	0	0	
6424	65.32 Levee Disrt #1-Feather River	0.00	0	0	0	0	0	
6426	65.33 Levee District #1	0.00	0	0	0	0	0	
6427	65.34 Levee District #9	0.00	0	0	0	0	0	
6428	65.35 Maintenance Area #3	0.00	0	0	0	0	0	
6429	65.36 Maintenance Area #7 Zone 2	0.00	0	0	0	0	0	
6430	65.37 Maintenance Area #7 Zone 3	0.00	0	0	0	0	0	
6431	65.38 Maintenance Area #7 Zone 4	0.00	0	0	0	0	0	
6434	65.39 Bear River Levee Maintenance	0.00	0	0	0	0	0	
6435	65.40 Colusa Mosquito Abatement	0.00	0	0	0	0	0	
6436	65.41 S-Y Mosquito & Vector Control	0.00	0	0	0	0	0	
6437	65.42 Maintenance Area #16 Zone 1	0.00	0	0	0	0	0	
6438	65.43 Maintenance Area #16 Zone 2	0.00	0	0	0	0	0	
6439	65.44 Maintenance Area #16 Zone 3	0.00	0	0	0	0	0	
6440	65.45 Maintenance Area #16 Zone 4	0.00	0	0	0	0	0	
6449	65.46 Reclamation District #1000	0.00	0	0	0	0	0	
6451	65.47 Reclamation District #70	0.00	0	0	0	0	0	
6452	65.48 Reclamation District #777	0.00	0	0	0	0	0	
6453	65.49 Reclamation District #817	0.00	0	0	0	0	0	
6455	65.50 Reclamation District #1001	0.00	0	0	0	0	0	
6458	65.51 Reclamation District #2054	0.00	0	0	0	0	0	
6459	65.52 Reclamation District #2056	0.00	0	0	0	0	0	
6460	65.53 Reclamation District #2103	0.00	0	0	0	0	0	
6461	65.54 Reclamation District #1500	0.00	0	0	0	0	0	
6462	65.55 Reclamation District #1660	0.00	0	0	0	0	0	
6470	65.56 Sutter County Resource Conservtn	0.00	0	0	0	0	0	
6471	65.57 LAFCO	0.00	0	0	0	0	0	
6473	65.58 Nicolaus Cem Restoration Fund	0.00	0	0	0	0	0	
6480	65.59 Butte Water District	0.00	0	0	0	0	0	
6481	65.60 Feather Water District	0.00	0	0	0	0	0	
6484	65.61 SCSD-90 Series A-Imprv Redemptn	0.00	0	0	0	0	0	
6489	65.62 CA First Sutter	0.00	0	0	0	0	0	
7561	65.63 Yuba City Unified CFD #1	0.00	0	0	0	0	0	
7562	65.64 Woodland Unified	0.00	0	0	0	0	0	
7565	65.65 Sutter Co Schools	0.00	0	0	0	0	0	
7577	65.66 Yuba Community College	0.00	0	0	0	0	0	
7601	65.67 E Nicolaus High 2000 Debt	0.00	0	0	0	0	0	
7602	65.68 Woodland Unified Debt Ser	0.00	0	0	0	0	0	
7607	65.69 Sutter High 2008 Bond Deb	0.00	0	0	0	0	0	
7651	65.70 YC#99-1 Series C Bonds Db	0.00	0	0	0	0	0	
7652	65.71 YC 2004-1 Meas K Bonds Deb	0.00	0	0	0	0	0	
7654	65.72 Franklin Elem 2006 DBT Ser	0.00	0	0	0	0	0	
7655	65.73 Yuba Comm. College Distr DS-A	0.00	0	0	0	0	0	
7656	65.74 Yuba Comm. College Distr DS-B	0.00	0	0	0	0	0	
7657	65.75 Yuba Comm College Distrb	0.00	0	0	0	0	0	
7661	65.76 LO#04-1 Series A Bonds Db	0.00	0	0	0	0	0	
7663	65.77 East Nicolaus H 2014 Debt Svc	0.00	0	0	0	0	0	
NVBH	65.78 North Valley Beh Health	0.00	0	0	0	0	0	
Total Non County Agencies		0.00	0	0	0	0	4,040	

Exhibit 3B. Cost Allocation, Sutter County Auditor-Controller, Year Ended June 30, 2017

All Departments			Departmental Accounting				Payroll Accounting			
Dept. No.	Department Name	Alloc	First	Second	Sub	Alloc	First	Second	Sub	
		Base	Alloc	Alloc	Total	Base	Alloc	Alloc	Total	
		(\$ Adj Exp)	(\$)	(\$)	(\$)	(# EES)	(\$)	(\$)	(\$)	
1102	1.	County Administrator	994,474	4,166	N/A	4,166	6	2,347	N/A	2,347
1201	2.	Auditor-Controller	1,493,609	6,257	N/A	6,257	12	4,739	N/A	4,739
1202	3.	Treasurer-Tax Collector	806,323	3,378	N/A	3,378	7	2,816	N/A	2,816
1205	4.	General Services Department	573,939	2,405	N/A	2,405	8	3,255	N/A	3,255
1301	5.	County Counsel	1,119,022	4,688	N/A	4,688	6	2,453	N/A	2,453
1401	6.	Human Resources	666,512	2,792	N/A	2,792	6	2,514	N/A	2,514
1700	7.	Building Maintenance	2,595,876	10,875	N/A	10,875	27	10,993	N/A	10,993
1101	8.	Board of Supervisors	365,282	1,530	100	1,630	5	2,074	151	2,225
1105	9.	Clerk of the Board	171,153	717	47	764	2	818	60	877
1203	10.	Assessor	1,858,439	7,786	508	8,294	18	7,435	541	7,976
1204	11.	Revenue Collection	198,040	830	54	884	2	772	56	828
1502	12.	Elections	752,384	3,152	206	3,358	7	2,998	218	3,216
1600	13.	Sheriff-Communications	2,592,353	10,861	708	11,569	22	9,146	666	9,812
1702	14.	Water/Wastewater Facilities	147,373	617	40	658	1	409	30	439
1920	15.	Engineering Services	633,796	2,655	173	2,828	6	2,453	179	2,632
1922	16.	Water Resources	424,523	1,779	116	1,895	3	1,211	88	1,300
2103	17.	Sheriff's Court Bailiffs	880,720	3,690	241	3,930	6	2,453	179	2,632
2106	18.	Public Defender	183,413	768	50	819	1	409	30	439
2112	19.	Consolidated Courts	75,214	315	21	336	0	0	0	0
2125	20.	District Attorney	23,336	98	6	104	0	0	0	0
2125-01	21.	DA-Criminal Division	2,186,056	9,158	597	9,756	19	7,662	558	8,220
2125-03	22.	DA-Victim/Witness Assistance	303,744	1,273	83	1,356	2	984	72	1,056
2125-05	23.	DA-Statutory Rape Vert Prosecute	221	1	0	1	0	0	0	0
2201	24.	Sheriff-Coroner	6,182,779	25,903	1,689	27,592	53	21,637	1,576	23,213
2205	25.	Sheriff-Boat Patrol	249,971	1,047	68	1,116	2	999	73	1,072
2208	26.	Sheriff-Live Oak Contract	1,232,946	5,165	337	5,502	7	2,862	208	3,070
2301	27.	Sheriff-County Jail	7,028,825	29,447	1,920	31,367	57	23,212	1,690	24,903
2302	28.	Anti-Drug Abuse Enforcement	0	0	0	0	0	0	0	0
2304	29.	Probation	5,323,922	22,304	1,454	23,759	42	17,367	1,265	18,632
2309	30.	Bi-County Juvenile Hall	1,732,535	7,258	473	7,732	0	0	0	0
2401	31.	Emergency Services	137,301	575	38	613	1	318	23	341
2402	32.	Fire Services Administration	193,749	812	53	865	0	0	0	0
2601	33.	Agricultural Commissioner	2,152,802	9,019	588	9,607	19	7,692	560	8,252
2706	34.	Recorder	424,329	1,778	116	1,894	6	2,544	185	2,729
2709	35.	Pub. Guardian/Conservator	256,404	1,074	70	1,144	3	1,272	93	1,365
2710	36.	County Clerk	293,726	1,231	80	1,311	0	0	0	0
2721	37.	Development Services	795,423	3,332	217	3,550	9	3,679	268	3,947
2724-24	38.	Planning & Building	791,631	3,317	216	3,533	5	2,074	151	2,225
2724-31	39.	Community Services Building Inspection	491,150	2,058	134	2,192	4	1,469	107	1,576
2724-32	40.	Code Enforcement Svcs	58,983	247	16	263	0	30	2	32
2725	41.	Environmental Health	604,609	2,533	165	2,698	6	2,286	167	2,453
2726	42.	Animal Control	506,742	2,123	138	2,261	3	1,181	86	1,267
2727	43.	CUPA	247,992	1,039	68	1,107	0	0	0	0
3100	44.	Road	2,916,949	12,221	797	13,017	21	8,661	631	9,292
3200	45.	County Airport	36,411	153	10	162	0	0	0	0
3300	46.	Transportation Development	177,801	745	49	793	0	0	0	0
4102-00	47.	Mental Health	647,422	2,712	177	2,889	0	0	0	0
4103-10	48.	Health	1,539,044	6,448	420	6,868	11	4,331	315	4,646
4104-00	49.	Mental Health Service Act	263,403	1,104	72	1,175	1	409	30	439
4120-00	50.	Human Services Admin	717,300	3,005	196	3,201	4	1,817	132	1,949
4580	51.	Fleet Management ISF	714,862	2,995	195	3,190	4	1,635	119	1,754
4581	52.	Information Technology ISF	3,221,272	13,495	880	14,375	15	6,284	458	6,741
4590	53.	Liability Insurance ISF	736,202	3,084	201	3,285	0	0	0	0
4591	54.	Workers' Comp. Ins. ISF	2,545,397	10,664	695	11,359	1	257	19	276
4595	55.	Employee Wellness Services	68,681	288	19	307	0	0	0	0
5000	56.	Trial Court Agency	171	1	0	1	0	0	0	0
5101-00	57.	Welfare	4,672,064	19,574	1,276	20,850	0	0	0	0
5200	58.	IHSS Public Authority	52,052	218	14	232	0	0	0	0
6201	59.	County Library	1,307,398	5,477	357	5,834	15	6,011	438	6,449
6301	60.	Bi-County Farm Advisor	229,083	960	63	1,022	2	818	60	877
7101	61.	Parks and Recreation	274,772	1,151	75	1,226	0	0	0	0
7201	62.	Community Memorial Museum	217,929	913	60	973	4	1,620	118	1,738
7203	63.	Vets Memorial Community Bldg	164,244	688	45	733	0	0	0	0
64.A	64.A	Other Departments-1	27,298,538	114,367	7,458	121,825	196	80,175	5,839	86,014
64.B	64.B	Other Departments-2	45,483,896	190,554	12,426	202,980	302	123,540	8,997	132,538
65.	65.	Non County Agencies	19,487,219	81,641	5,324	86,965	27	11,235	818	12,053
TOTAL (First Allocation Base)			160,523,731	672,511	N/A	714,112	987	403,358	N/A	430,613
LESS: Service Dept., No. 1--7			8,249,754	34,562	N/A	34,562	71	29,117	N/A	29,117
TOTAL (Second Allocation Base)			152,273,976	637,949	41,600	679,549	915	374,240	27,255	401,495

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

All Departments			Claims Accounting				Internal Audit-County Wide			
Dept. No.	Department Name	Alloc	First	Second	Sub	Alloc	First	Second	Sub	
		Base	Alloc	Alloc	Total	Base	Alloc	Alloc	Total	
		(# WTS)	(\$)	(\$)	(\$)	(\$ Adj Exp)	(\$)	(\$)	(\$)	
1102	1. County Administrator	179	1,374	N/A	1,374	994,474	628	N/A	628	
1201	2. Auditor-Controller	268	2,058	N/A	2,058	1,493,609	943	N/A	943	
1202	3. Treasurer-Tax Collector	225	1,728	N/A	1,728	806,323	509	N/A	509	
1205	4. General Services Department	247	1,896	N/A	1,896	573,939	362	N/A	362	
1301	5. County Counsel	284	2,181	N/A	2,181	1,119,022	707	N/A	707	
1401	6. Human Resources	312	2,396	N/A	2,396	666,512	421	N/A	421	
1700	7. Building Maintenance	2,428	18,642	N/A	18,642	2,595,876	1,639	N/A	1,639	
1101	8. Board of Supervisors	209	1,605	108	1,713	365,282	231	19	249	
1105	9. Clerk of the Board	106	814	55	869	171,153	108	9	117	
1203	10. Assessor	189	1,451	98	1,549	1,858,439	1,174	95	1,268	
1204	11. Revenue Collection	1,034	7,939	534	8,473	198,040	125	10	135	
1502	12. Elections	539	4,139	278	4,417	752,384	475	38	513	
1600	13. Sheriff-Communications	232	1,781	120	1,901	2,592,353	1,637	132	1,769	
1702	14. Water/Wastewater Facilities	239	1,835	123	1,958	147,373	93	8	101	
1920	15. Engineering Services	119	914	61	975	633,796	400	32	432	
1922	16. Water Resources	73	561	38	598	424,523	268	22	290	
2103	17. Sheriff's Court Bailiffs	21	161	11	172	880,720	556	45	601	
2106	18. Public Defender	317	2,434	164	2,598	183,413	116	9	125	
2112	19. Consolidated Courts	159	1,221	82	1,303	75,214	47	4	51	
2125	20. District Attorney	3	23	2	25	23,336	15	1	16	
2125-01	21. DA-Criminal Division	391	3,002	202	3,204	2,186,056	1,380	111	1,492	
2125-03	22. DA-Victim/Witness Assistance	136	1,044	70	1,114	303,744	192	15	207	
2125-05	23. DA-Statutory Rape Vert Prosecute	3	23	2	25	221	0	0	0	
2201	24. Sheriff-Coroner	1,182	9,076	610	9,686	6,182,779	3,904	315	4,219	
2205	25. Sheriff-Boat Patrol	69	530	36	565	249,971	158	13	171	
2208	26. Sheriff-Live Oak Contract	83	637	43	680	1,232,946	779	63	841	
2301	27. Sheriff-County Jail	1,070	8,216	553	8,768	7,028,825	4,438	358	4,796	
2302	28. Anti-Drug Abuse Enforcement	0	0	0	0	0	0	0	0	
2304	29. Probation	1,107	8,500	572	9,071	5,323,922	3,362	271	3,633	
2309	30. Bi-County Juvenile Hall	13	100	7	107	1,732,535	1,094	88	1,182	
2401	31. Emergency Services	93	714	48	762	137,301	87	7	94	
2402	32. Fire Services Administration	58	445	30	475	193,749	122	10	132	
2601	33. Agricultural Commissioner	355	2,726	183	2,909	2,152,802	1,359	110	1,469	
2706	34. Recorder	162	1,244	84	1,328	424,329	268	22	290	
2709	35. Pub. Guardian/Conservator	125	960	65	1,024	256,404	162	13	175	
2710	36. County Clerk	139	1,067	72	1,139	293,726	185	15	200	
2721	37. Development Services	222	1,705	115	1,819	795,423	502	40	543	
2724-24	38. Planning & Building	130	998	67	1,065	791,631	500	40	540	
2724-31	39. Community Services Building Inspection	101	775	52	828	491,150	310	25	335	
2724-32	40. Code Enforcement Srvs	51	392	26	418	58,983	37	3	40	
2725	41. Environmental Health	108	829	56	885	604,609	382	31	413	
2726	42. Animal Control	10	77	5	82	506,742	320	26	346	
2727	43. CUPA	42	322	22	344	247,992	157	13	169	
3100	44. Road	1,106	8,492	571	9,063	2,916,949	1,842	149	1,990	
3200	45. County Airport	8	61	4	66	36,411	23	2	25	
3300	46. Transportation Development	9	69	5	74	177,801	112	9	121	
4102-00	47. Mental Health	266	2,042	137	2,180	647,422	409	33	442	
4103-10	48. Health	420	3,225	217	3,442	1,539,044	972	78	1,050	
4104-00	49. Mental Health Service Act	281	2,158	145	2,303	263,403	166	13	180	
4120-00	50. Human Services Admin	134	1,029	69	1,098	717,300	453	37	489	
4580	51. Fleet Management ISF	1,838	14,112	949	15,062	714,862	451	36	488	
4581	52. Information Technology ISF	494	3,793	255	4,048	3,221,272	2,034	164	2,198	
4590	53. Liability Insurance ISF	8	61	4	66	736,202	465	37	502	
4591	54. Workers' Comp. Ins. ISF	77	591	40	631	2,545,397	1,607	130	1,737	
4595	55. Employee Wellness Services	207	1,589	107	1,696	68,681	43	3	47	
5000	56. Trial Court Agency	319	2,449	165	2,614	171	0	0	0	
5101-00	57. Welfare	3,639	27,941	1,879	29,820	4,672,064	2,950	238	3,188	
5200	58. IHSS Public Authority	135	1,037	70	1,106	52,052	33	3	36	
6201	59. County Library	408	3,133	211	3,343	1,307,398	826	67	892	
6301	60. Bi-County Farm Advisor	177	1,359	91	1,450	229,083	145	12	156	
7101	61. Parks and Recreation	183	1,405	95	1,500	274,772	174	14	187	
7201	62. Community Memorial Museum	96	737	50	787	217,929	138	11	149	
7203	63. Vets Memorial Community Bldg	80	614	41	656	164,244	104	8	112	
64.A	64. Other Departments-1	8,863	68,051	4,577	72,628	27,298,538	17,238	1,390	18,628	
64.B	64. Other Departments-2	6,923	53,156	3,575	56,731	45,483,896	28,721	2,316	31,037	
65.	65. Non County Agencies	3,931	30,183	2,030	32,213	0	0	0	0	
TOTAL (First Allocation Base)		42,435	325,821	N/A	345,699	141,036,511	89,059	N/A	95,820	
LESS: Service Dept., No. 1--7		3,943	30,275	N/A	30,275	8,249,754	5,209	N/A	5,209	
TOTAL (Second Allocation Base)		38,492	295,546	19,878	315,425	132,786,757	83,850	6,761	90,611	

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

All Departments			Direct Identified			Summary
Dept. No.	Department Name	Direct	Second	Sub	Net Total	
		Identified	Alloc	Total	Allocated	
		(\$)	(\$)	(\$)	(\$)	
1102	1. County Administrator	0	N/A	0	8,516	
1201	2. Auditor-Controller	48,348	N/A	48,348	62,345	
1202	3. Treasurer-Tax Collector	0	N/A	0	8,431	
1205	4. General Services Department	0	N/A	0	7,919	
1301	5. County Counsel	0	N/A	0	10,028	
1401	6. Human Resources	36,473	N/A	36,473	44,595	
1700	7. Building Maintenance	0	N/A	0	42,150	
1101	8. Board of Supervisors	0	0	0	5,818	
1105	9. Clerk of the Board	0	0	0	2,626	
1203	10. Assessor	0	0	0	19,087	
1204	11. Revenue Collection	0	0	0	10,321	
1502	12. Elections	0	0	0	11,504	
1600	13. Sheriff-Communications	0	0	0	25,051	
1702	14. Water/Wastewater Facilities	0	0	0	3,155	
1920	15. Engineering Services	0	0	0	6,868	
1922	16. Water Resources	0	0	0	4,082	
2103	17. Sheriff's Court Bailiffs	0	0	0	7,335	
2106	18. Public Defender	0	0	0	3,980	
2112	19. Consolidated Courts	0	0	0	1,690	
2125	20. District Attorney	0	0	0	145	
2125-01	21. DA-Criminal Division	0	0	0	22,671	
2125-03	22. DA-Victim/Witness Assistance	0	0	0	3,733	
2125-05	23. DA-Statutory Rape Vert Prosecute	0	0	0	26	
2201	24. Sheriff-Coroner	0	0	0	64,710	
2205	25. Sheriff-Boat Patrol	0	0	0	2,924	
2208	26. Sheriff-Live Oak Contract	0	0	0	10,094	
2301	27. Sheriff-County Jail	0	0	0	69,834	
2302	28. Anti-Drug Abuse Enforcement	0	0	0	0	
2304	29. Probation	0	0	0	55,095	
2309	30. Bi-County Juvenile Hall	0	0	0	9,021	
2401	31. Emergency Services	0	0	0	1,810	
2402	32. Fire Services Administration	0	0	0	1,472	
2601	33. Agricultural Commissioner	0	0	0	22,237	
2706	34. Recorder	0	0	0	6,240	
2709	35. Pub. Guardian/Conservator	0	0	0	3,708	
2710	36. County Clerk	0	0	0	2,650	
2721	37. Development Services	0	0	0	9,859	
2724-24	38. Planning & Building	0	0	0	7,364	
2724-31	39. Community Services Building Inspector	0	0	0	4,930	
2724-32	40. Code Enforcement Srvs	0	0	0	754	
2725	41. Environmental Health	0	0	0	6,449	
2726	42. Animal Control	0	0	0	3,956	
2727	43. CUPA	0	0	0	1,620	
3100	44. Road	0	0	0	33,363	
3200	45. County Airport	0	0	0	253	
3300	46. Transportation Development	0	0	0	989	
4102-00	47. Mental Health	0	0	0	5,511	
4103-10	48. Health	0	0	0	16,006	
4104-00	49. Mental Health Service Act	0	0	0	4,096	
4120-00	50. Human Services Admin	0	0	0	6,738	
4580	51. Fleet Management ISF	0	0	0	20,494	
4581	52. Information Technology ISF	0	0	0	27,363	
4590	53. Liability Insurance ISF	0	0	0	3,853	
4591	54. Workers' Comp. Ins. ISF	0	0	0	14,003	
4595	55. Employee Wellness Services	0	0	0	2,050	
5000	56. Trial Court Agency	4,787	3,745	8,532	11,147	
5101-00	57. Welfare	0	0	0	53,858	
5200	58. IHSS Public Authority	0	0	0	1,374	
6201	59. County Library	0	0	0	16,519	
6301	60. Bi-County Farm Advisor	0	0	0	3,506	
7101	61. Parks and Recreation	0	0	0	2,913	
7201	62. Community Memorial Museum	0	0	0	3,646	
7203	63. Vets Memorial Community Bldg	0	0	0	1,501	
64.A	Other Departments-1	2,674	2,092	4,766	303,860	
64.B	Other Departments-2	0	0	0	423,286	
65.	Non County Agencies	1,653	1,293	2,946	134,177	
	TOTAL (First Allocation Base)	93,933	N/A	101,064	1,687,307	
	LESS: Service Dept., No. 1--7	84,820	N/A	84,820	183,984	
	TOTAL (Second Allocation Base)	9,113	7,131	16,243	1,503,323	

Exhibit 3B.1 Cost Allocation, Sutter County Auditor-Controller, Year Ended June 30, 2017

Other Departments-1			Departmental Accounting				Payroll Accounting			
Dept. No.	Department Name		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	2,668,265	11,179	729	11,908	28	11,598	845	12,443
0140	64.02	County Local Revenue Fund	1,353	6	0	6	0	0	0	0
0177	64.03	CCPIF SB 678	13,306	56	4	59	0	0	0	0
0184	64.04	Sheriff Inmate Welfare	338,396	1,418	92	1,510	2	818	60	877
0241	64.05	Public Safety Realignment 2011	13,604	57	4	61	0	0	0	0
0252	64.06	Emergency Medical Service	81,460	341	22	364	0	0	0	0
0253	64.07	RLF CDBG Housing Rehabilitation	364	2	0	2	0	0	0	0
0273	64.08	Local Innovation	29	0	0	0	0	0	0	0
0284	64.09	CDBG Housing Rehab 04-STB	124	1	0	1	0	0	0	0
0289	64.10	EDBG PI Fund	69,251	290	19	309	0	0	0	0
0301	64.11	County Service Area G	234	1	0	1	0	0	0	0
0305	64.12	County Service Area F	2,290,766	9,597	626	10,223	17	7,056	514	7,570
0309	64.13	County Service Area C	63,601	266	17	284	0	0	0	0
0311	64.14	County Service Area D	87,269	366	24	389	0	0	0	0
0320	64.15	Sutter County Water Agency	2,034	9	1	9	0	0	0	0
0321	64.16	Lo Canal Operations & Maintenance	12,551	53	3	56	0	0	0	0
0326	64.17	County Water Zone #4	383	2	0	2	0	0	0	0
0327	64.18	County Water Zone #5	909	4	0	4	0	0	0	0
0329	64.19	County Water Zone #7	288	1	0	1	0	0	0	0
0330	64.20	County Water Zone #8	37	0	0	0	0	0	0	0
0340	64.21	Co Consolid St Lighting District	45,383	190	12	203	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	11,047	46	3	49	0	0	0	0
1103	64.24	Non-Departmental Expense	1,249,098	5,233	341	5,574	0	0	0	0
1209	64.25	General Revenues	(416,541)	(1,745)	(114)	(1,859)	0	0	0	0
1801	64.26	Plant Acquisition	217,080	909	59	969	0	0	0	0
1803	64.27	Capital Projects	657,018	2,753	179	2,932	0	0	0	0
1911	64.28	General Insurance & Bonds	87,488	367	24	390	0	0	0	0
1923	64.29	Flood Control	0	0	0	0	0	0	0	0
2104	64.30	Grand Jury	52,762	221	14	235	0	0	0	0
2109	64.31	Trial Court Funding	840,604	3,522	230	3,751	0	0	0	0
2125-08	64.32	DA-Criminal Investigation	1,079,310	4,522	295	4,817	2	651	47	699
2125-09	64.33	DA-Welfare Investigation	3,781	16	1	17	0	0	0	0
2125-10	64.34	XC County Victim Services Prog	43,654	183	12	195	0	0	0	0
2125-11	64.35	CA Witness Relocation & Assist	9,845	41	3	44	0	0	0	0
2125-72	64.36	Local Community Correction Acc	230,566	966	63	1,029	1	575	42	617
2202	64.37	Net 5-Sheriff	134,455	563	37	600	1	409	30	439
2303	64.38	Delinquency Prevention Commiss'n	290	1	0	1	0	0	0	0
2703	64.39	Fish & Game Propagation	2,748	12	1	12	0	0	0	0
2711	64.40	Domestic Violence Centers	22,500	94	6	100	0	0	0	0
3000	64.41	Urban Area Resident St Lighting	15,328	64	4	68	0	0	0	0
4102-01	64.42	Mental Health-Admin Support	3,018,325	12,645	825	13,470	31	12,628	920	13,548
4102-02	64.43	Mental Health-Homeless Mgt	11,966	50	3	53	0	0	0	0
4102-03	64.44	Mental Health-Crisis Clinic	1,344,815	5,634	367	6,001	16	6,571	479	7,050
4102-04	64.45	Mental Health-Community Services	1,549	6	0	7	0	0	0	0
4102-07	64.46	Mental Health-Inpatient	3,620,913	15,170	989	16,159	56	22,924	1,670	24,594
4102-08	64.47	Mental Health-Managed Care	1,263,552	5,294	345	5,639	0	0	0	0
4102-09	64.48	Mental Health-IMD/SNF Facilities	787,456	3,299	215	3,514	0	0	0	0
4102-10	64.49	Mental Health-Non IMD	(4,381)	(18)	(1)	(20)	0	0	0	0
4102-12	64.50	Mental Health-Day Treatment/Adult	11,057	46	3	49	0	0	0	0
4102-13	64.51	Mental Health-Juvenile Hall/Jail	3,028	13	1	14	0	0	0	0
4102-14	64.52	Mental Health-Homeless Mentally Ill	6,672	28	2	30	0	0	0	0
4102-15	64.53	Mental Health-Conditional Release Prgm	150,410	630	41	671	2	787	57	845
4102-16	64.54	Mental Health-Outpatient/Adult	2,750,145	11,522	751	12,273	14	5,845	426	6,270
4102-17	64.55	Mental Health-Outpatient/Child	1,784,127	7,475	487	7,962	7	2,953	215	3,168
4102-19	64.56	Mental Health-Children's IEP Svcs	747	3	0	3	0	0	0	0
4102-20	64.57	Mental Health-Advocacy	827	3	0	4	0	0	0	0
4102-22	64.58	Mental Health-Camp Singer	138,259	579	38	617	1	409	30	439
4102-25	64.59	Mental Health-Systems of Care Children	47,845	200	13	214	0	0	0	0
4102-26	64.60	Mental Health-Sutter County BF	316,342	1,325	86	1,412	2	818	60	877
4102-29	64.61	Mental Health-Yuba County BF	264,227	1,107	72	1,179	2	984	72	1,056
4102-31	64.62	Mental Health-CSS/Admin Sup	28,324	119	8	126	0	0	0	0
4102-32	64.63	Mental Health-CSOC Adult Prgm	252,753	1,059	69	1,128	0	0	0	0
4102-34	64.64	Mental Health-Victor Community	18,910	79	5	84	0	0	0	0
4102-35	64.65	Mental Health-CSS/Direct/Case Svcs	79,376	333	22	354	1	409	30	439
4102-36	64.66	Mental Health-Substance Abuse Crime	24	0	0	0	0	0	0	0
4102-38	64.67	Mental Health-Justice Asst. Grant	277	1	0	1	0	0	0	0
4102-41	64.68	Mental Health-Alcohol Admin	59,423	249	16	265	0	0	0	0
4102-42	64.69	Mental Health-Prevention	124,400	521	34	555	1	409	30	439
4102-44	64.70	Mental Health-Safe & Drug Free Schls	957	4	0	4	0	0	0	0
4102-48	64.71	Mental Health-Sutter Co CW D/A	99,208	416	27	443	1	394	29	422
4102-50	64.72	Mental Health-Drug Outpatient	468,776	1,964	128	2,092	3	1,363	99	1,462
4102-51	64.73	Mental Health-OFC	218	1	0	1	0	0	0	0
4102-52	64.74	Mental Health-Drug/Outreach	162	1	0	1	0	0	0	0
4102-53	64.75	Mental Health-Drug & Alcohol Juv	14,874	62	4	66	0	0	0	0
4102-54	64.76	Mental Health-First Steps	535,865	2,245	146	2,391	5	2,165	158	2,323
4102-58	64.77	Mental Health-Drug Court SC	144,774	607	40	646	1	409	30	439
4102-59	64.78	Mental Health-Yuba County	21,694	91	6	97	0	0	0	0
Total Other Departments-1			27,298,538	114,367	7,458	121,825	196	80,175	5,839	86,014

Exhibit 3B.1 Cost Allocation, Sutter County Auditor-Controller, Year Ended June 30, 2017

Other Departments-2			Departmental Accounting				Payroll Accounting			
Dept. No.		Department Name	Alloc Base (\$ Adj Exp)	First Alloc (\$)	Second Alloc (\$)	Sub Total (\$)	Alloc Base (# EES)	First Alloc (\$)	Second Alloc (\$)	Sub Total (\$)
4102-65	64.79	Mental Health-UR/QI Programs	547,362	2,293	150	2,443	4	1,635	119	1,754
4102-68	64.80	Mental Health-Drug Medi-Cal	4,392	18	1	20	0	0	0	0
4102-72	64.81	Mental Health-Local Comm Corr	246,422	1,032	67	1,100	3	1,211	88	1,300
4102-80	64.82	Mental Health-SB678	93,846	393	26	419	1	409	30	439
4102-81	64.83	Mental Health-Juvenile Probation	76,028	319	21	339	1	424	31	455
4102-82	64.84	Mental Health-Forensic	121,322	508	33	541	0	0	0	0
4103-12	64.85	Health-Children & Family	75,803	318	21	338	1	333	24	357
4103-15	64.86	Health-Vital Statistics	31,937	134	9	143	0	0	0	0
4103-20	64.87	Health-CCS	424,943	1,780	116	1,896	3	1,242	90	1,332
4103-22	64.88	Health-Homeless Pilot	1,324	6	0	6	0	0	0	0
4103-26	64.89	Health-MCH	128,661	539	35	574	0	0	0	0
4103-29	64.90	Health-Foster Care	103,464	433	28	462	2	818	60	877
4103-30	64.91	Health-Nursing Admin	229,084	960	63	1,022	1	409	30	439
4103-31	64.92	Health-CHDP	190,204	797	52	849	3	1,196	87	1,283
4103-33	64.93	Health-CMSP Local Health Conn	8,559	36	2	38	0	0	0	0
4103-35	64.94	Health-Field Nursing	5,536	23	2	25	0	0	0	0
4103-36	64.95	Health-Bioterrorism	141,674	594	39	632	1	409	30	439
4103-37	64.96	Health-Pandemic Flu Preparedness	55,081	231	15	246	0	0	0	0
4103-38	64.97	Health-Acute Communicable Dis	361,833	1,516	99	1,615	6	2,317	169	2,485
4103-39	64.98	Health-Immunization Grant	42,530	178	12	190	0	0	0	0
4103-40	64.99	Health-WIC Nutrition	772,373	3,236	211	3,447	10	4,043	294	4,337
4103-43	64.100	Health-Homeland Security Grant	7,478	31	2	33	0	0	0	0
4103-45	64.101	Health-WIC Breast Feeding P	50,619	212	14	226	0	0	0	0
4103-49	64.102	Health-P3 Impl Mass Vacc Readins Camp	104	0	0	0	0	0	0	0
4103-50	64.103	Health-Laboratory	7,506	31	2	33	1	303	22	325
4103-51	64.104	Health-AIDS Surveillance	4,591	19	1	20	0	0	0	0
4103-53	64.105	Health-Tuberculosis	29,171	122	8	130	0	0	0	0
4103-54	64.106	Health-Chlamydia	1,908	8	1	9	0	0	0	0
4103-55	64.107	Health-Lead Poisoning	55,560	233	15	248	0	0	0	0
4103-56	64.108	Health-St Tuberculosis Grant	28,046	117	8	125	0	0	0	0
4103-57	64.109	Health-St. Medi-Cal Outreach	6,206	26	2	28	0	136	10	146
4103-60	64.110	Health-Health Education	254,487	1,066	70	1,136	2	621	45	666
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	24,550	103	7	110	0	0	0	0
4103-66	64.113	Health-Supp Nutritional Asst Prog Ed	291,957	1,223	80	1,303	4	1,635	119	1,754
4103-67	64.114	Health-Supp Nutr Asst Prgm ED-CWD	194	1	0	1	1	379	28	406
4103-68	64.115	Health-Ebola Supplemental	11,998	50	3	54	0	0	0	0
4103-78	64.116	Health-Injury Prevention	22,858	96	6	102	0	0	0	0
4103-81	64.117	Health-Public Health Clinic	148,078	620	40	661	2	818	60	877
4103-99	64.118	Health-Tobacco Control	101,450	425	28	453	1	424	31	455
4104-01	64.119	MHSA-Children's Sed Full Svc Part	376,505	1,577	103	1,680	3	1,226	89	1,316
4104-02	64.120	MHSA-Urgent Services	137,820	577	38	615	2	727	53	780
4104-03	64.121	MHSA-Transition Age Youth FSP	659,681	2,764	180	2,944	5	2,044	149	2,193
4104-04	64.122	MHSA-Adult and Older Adult FSP	274,148	1,149	75	1,223	2	621	45	666
4104-05	64.123	MHSA-Older Adult Mobile Outreach	91,135	382	25	407	1	409	30	439
4104-06	64.124	MHSA-Ethnic Outreach Services	489,037	2,049	134	2,182	6	2,286	167	2,453
4104-07	64.125	MHSA-Housing Program	152	1	0	1	0	0	0	0
4104-08	64.126	MHSA-Wellness & Recover Adult	927,709	3,887	253	4,140	8	3,119	227	3,346
4104-09	64.127	MHSA-Adult Urgent Services	925,350	3,877	253	4,130	5	2,059	150	2,209
4104-10	64.128	MHSA-Therapeutic Services	1,078,362	4,518	295	4,812	11	4,361	318	4,678
4104-11	64.129	MHSA-Systems Transformation	34	0	0	0	0	0	0	0
4104-12	64.130	MHSA-Community Prev Team	643,235	2,695	176	2,871	3	1,242	90	1,332
4104-14	64.131	MHSA-MHSA IT Proj	16,393	69	4	73	0	0	0	0
4104-15	64.132	MHSA-Work Educ & Training	88,370	370	24	394	0	0	0	0
4104-16	64.133	MHSA-Innovation	302,550	1,268	83	1,350	3	1,226	89	1,316
4104-17	64.134	MHSA-Administrative	224,697	941	61	1,003	1	409	30	439
4110	64.135	Health Care-General	212	1	0	1	0	0	0	0
4112	64.136	Health-County Share	0	0	0	0	0	0	0	0
4120-93	64.137	Human Services-Security & Compliance	28	0	0	0	0	0	0	0
4134-00	64.138	Jail Medical	1,696,322	7,107	463	7,570	12	4,891	356	5,247
4134-72	64.139	Jail Medical-LCC	231,947	972	63	1,035	2	651	47	699
4201	64.140	Non-County Providers	50,869	213	14	227	0	0	0	0
4301	64.141	California Children's Services	46,917	197	13	209	0	0	0	0
4400	64.142	Sutter Co Waterworks District #1	372,809	1,562	102	1,664	0	0	0	0
5101-05	64.143	Welfare-Social Workers Empry	993,261	4,161	271	4,433	24	9,842	717	10,559
5101-10	64.144	Welfare-Admin Support	2,608,916	10,930	713	11,643	22	9,146	666	9,812
5101-15	64.145	Welfare-Non-Welfare Admin Svcs	230,282	965	63	1,028	2	818	60	877
5101-20	64.146	Welfare-Social Services	3,047,910	12,769	833	13,602	24	9,948	724	10,673
5101-30	64.147	Welfare-Eligibility & Nonservices	7,246,436	30,359	1,980	32,338	93	38,021	2,769	40,790
5101-35	64.148	Welfare-Welfare Fraud	306,273	1,283	84	1,367	2	787	57	845
5101-40	64.149	Welfare-Clerical Support	1,144,242	4,794	313	5,106	27	10,947	797	11,745
5201	64.150	In-Home Supportive Services	1,893,478	7,933	517	8,450	0	0	0	0
5204	64.151	TANF-Family Group	9,066,446	37,984	2,477	40,461	0	0	0	0
5206	64.152	TANF-Foster Care	5,369,154	22,494	1,467	23,961	0	0	0	0
5211	64.153	Delinquent Tax Sales Trust Fund	0	0	0	0	0	0	0	0
5301	64.154	General Relief	1	0	0	0	0	0	0	0
5302	64.155	General Relief	26,247	110	7	117	0	0	0	0
5601	64.156	Veterans Service Officer	114,802	481	31	512	0	0	0	0
6201-35	64.157	Library-Literacy Prg	36,415	153	10	163	0	0	0	0
7202	64.158	Subsidy Requests Organizations	20,000	84	5	89	0	0	0	0
7204	64.159	Ettl Hall	36,606	153	10	163	0	0	0	0
Total Other Departments-2			45,483,896	190,554	12,426	202,980	302	123,540	8,997	132,538

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

Other Departments-1			Claims Accounting				Internal Audit-County Wide			
			Alloc Base (# WTS)	First Alloc (\$)	Second Alloc (\$)	Sub Total (\$)	Alloc Base (\$ Adj Exp)	First Alloc (\$)	Second Alloc (\$)	Sub Total (\$)
Dept. No.	Department Name									
0112	64.01	Child Supp Serv Reimb/Adjustment	341	2,618	176	2,794	2,668,265	1,685	136	1,821
0140	64.02	County Local Revenue Fund	22	169	11	180	1,353	1	0	1
0177	64.03	CCPIF SB 678	2	15	1	16	13,306	8	1	9
0184	64.04	Sheriff Inmate Welfare	226	1,735	117	1,852	338,396	214	17	231
0241	64.05	Public Safety Realignment 2011	3	23	2	25	13,604	9	1	9
0252	64.06	Emergency Medical Service	6	46	3	49	81,460	51	4	56
0253	64.07	RLF CDBG Housing Rehabilitation	0	0	0	0	364	0	0	0
0273	64.08	Local Innovation	0	0	0	0	29	0	0	0
0284	64.09	CDBG Housing Rehab 04-STB	0	0	0	0	124	0	0	0
0289	64.10	EDBG PI Fund	8	61	4	66	69,251	44	4	47
0301	64.11	County Service Area G	4	31	2	33	234	0	0	0
0305	64.12	County Service Area F	1,510	11,594	780	12,374	2,290,766	1,447	117	1,563
0309	64.13	County Service Area C	183	1,405	95	1,500	63,601	40	3	43
0311	64.14	County Service Area D	209	1,605	108	1,713	87,269	55	4	60
0320	64.15	Sutter County Water Agency	11	84	6	90	2,034	1	0	1
0321	64.16	Lo Canal Operations & Maintenance	4	31	2	33	12,551	8	1	9
0326	64.17	County Water Zone #4	0	0	0	0	383	0	0	0
0327	64.18	County Water Zone #5	0	0	0	0	909	1	0	1
0329	64.19	County Water Zone #7	0	0	0	0	288	0	0	0
0330	64.20	County Water Zone #8	1	8	1	8	37	0	0	0
0340	64.21	Co Consolid St Lighting District	14	107	7	115	45,383	29	2	31
0390	64.22	El Cerrito Drain District	0	0	0	0	0	0	0	0
0395	64.23	Rio Ramaza Comm. Serv District	20	154	10	164	11,047	7	1	8
1103	64.24	Non-Departmental Expense	365	2,803	188	2,991	1,249,098	789	64	852
1209	64.25	General Revenues	0	0	0	0	(416,541)	(263)	(21)	(284)
1801	64.26	Plant Acquisition	140	1,075	72	1,147	217,080	137	11	148
1803	64.27	Capital Projects	6	46	3	49	657,018	415	33	448
1911	64.28	General Insurance & Bonds	2	15	1	16	87,488	55	4	60
1923	64.29	Flood Control	24	184	12	197	0	0	0	0
2104	64.30	Grand Jury	81	622	42	664	52,762	33	3	36
2109	64.31	Trial Court Funding	8	61	4	66	840,604	531	43	574
2125-08	64.32	DA-Criminal Investigation	193	1,482	100	1,582	1,079,310	682	55	736
2125-09	64.33	DA-Welfare Investigation	1	8	1	8	3,781	2	0	3
2125-10	64.34	XC County Victim Services Prog	20	154	10	164	43,654	28	2	30
2125-11	64.35	CA Witness Relocation & Assist	4	31	2	33	9,845	6	1	7
2125-72	64.36	Local Community Correction Acc	1	8	1	8	230,566	146	12	157
2202	64.37	Net 5-Sheriff	1	8	1	8	134,455	85	7	92
2303	64.38	Delinquency Prevention Commiss'n	4	31	2	33	290	0	0	0
2703	64.39	Fish & Game Propagation	30	230	15	246	2,748	2	0	2
2711	64.40	Domestic Violence Centers	3	23	2	25	22,500	14	1	15
3000	64.41	Urban Area Resident St Lighting	14	107	7	115	15,328	10	1	10
4102-01	64.42	Mental Health-Admin Support	690	5,298	356	5,654	3,018,325	1,906	154	2,060
4102-02	64.43	Mental Health-Homeless Mgt	3	23	2	25	11,966	8	1	8
4102-03	64.44	Mental Health-Crisis Clinic	434	3,332	224	3,556	1,344,815	849	68	918
4102-04	64.45	Mental Health-Community Services	2	15	1	16	1,549	1	0	1
4102-07	64.46	Mental Health-Inpatient	886	6,803	458	7,260	3,620,913	2,286	184	2,471
4102-08	64.47	Mental Health-Managed Care	235	1,804	121	1,926	1,263,552	798	64	862
4102-09	64.48	Mental Health-IMD/SNF Facilities	47	361	24	385	787,456	497	40	537
4102-10	64.49	Mental Health-Non IMD	4	31	2	33	(4,381)	(3)	(0)	(3)
4102-12	64.50	Mental Health-Day Treatment/Adult	25	192	13	205	11,057	7	1	8
4102-13	64.51	Mental Health-Juvenile Hall/Jail	0	0	0	0	3,028	2	0	2
4102-14	64.52	Mental Health-Homeless Mentally Ill	13	100	7	107	6,672	4	0	5
4102-15	64.53	Mental Health-Conditional Release Prgm	350	2,687	181	2,868	150,410	95	8	103
4102-16	64.54	Mental Health-Outpatient/Adult	521	4,000	269	4,269	2,750,145	1,737	140	1,877
4102-17	64.55	Mental Health-Outpatient/Child	584	4,484	302	4,786	1,784,127	1,127	91	1,217
4102-19	64.56	Mental Health-Children's IEP Svcs	0	0	0	0	747	0	0	1
4102-20	64.57	Mental Health-Advocacy	37	284	19	303	827	1	0	1
4102-22	64.58	Mental Health-Camp Singer	17	131	9	139	138,259	87	7	94
4102-25	64.59	Mental Health-Systems of Care Children	1	8	1	8	47,845	30	2	33
4102-26	64.60	Mental Health-Sutter County BF	18	138	9	148	316,342	200	16	216
4102-29	64.61	Mental Health-Yuba County BF	40	307	21	328	264,227	167	13	180
4102-31	64.62	Mental Health-CSS/Admin Sup	102	783	53	836	28,324	18	1	19
4102-32	64.63	Mental Health-CSOC Adult Prgm	35	269	18	287	252,753	160	13	172
4102-34	64.64	Mental Health-Victor Community	13	100	7	107	18,910	12	1	13
4102-35	64.65	Mental Health-CSS/Direct/Case Svcs	305	2,342	158	2,499	79,376	50	4	54
4102-36	64.66	Mental Health-Substance Abuse Crime	1	8	1	8	24	0	0	0
4102-38	64.67	Mental Health-Justice Asst. Grant	1	8	1	8	277	0	0	0
4102-41	64.68	Mental Health-Alcohol Admin	2	15	1	16	59,423	38	3	41
4102-42	64.69	Mental Health-Prevention	217	1,666	112	1,778	124,400	79	6	85
4102-44	64.70	Mental Health-Safe & Drug Free Schls	0	0	0	0	957	1	0	1
4102-48	64.71	Mental Health-Sutter Co CW D/A	28	215	14	229	99,208	63	5	68
4102-50	64.72	Mental Health-Drug Outpatient	445	3,417	230	3,647	468,776	296	24	320
4102-51	64.73	Mental Health-OFC	1	8	1	8	218	0	0	0
4102-52	64.74	Mental Health-Drug/Outreach	1	8	1	8	162	0	0	0
4102-53	64.75	Mental Health-Drug & Alcohol Juv	2	15	1	16	14,874	9	1	10
4102-54	64.76	Mental Health-First Steps	264	2,027	136	2,163	535,865	338	27	366
4102-58	64.77	Mental Health-Drug Court SC	55	422	28	451	144,774	91	7	99
4102-59	64.78	Mental Health-Yuba County	23	177	12	188	21,694	14	1	15
Total Other Departments-1			8,863	68,051	4,577	72,628	27,298,538	17,238	1,390	18,628

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

Other Departments-2			Claims Accounting				Internal Audit-County Wide			
			Alloc	First	Second	Sub	Alloc	First	Second	Sub
Dept. No.	Department Name		Base	Alloc	Alloc	Total	Base	Alloc	Alloc	Total
			(# WTS)	(\$)	(\$)	(\$)	(\$ Adj Exp)	(\$)	(\$)	(\$)
4102-65	64.79	Mental Health-UR/QI Programs	334	2,564	172	2,737	547,362	346	28	374
4102-68	64.80	Mental Health-Drug Medi-Cal	23	177	12	188	4,392	3	0	3
4102-72	64.81	Mental Health-Local Comm Corr	29	223	15	238	246,422	156	13	168
4102-80	64.82	Mental Health-SB678	26	200	13	213	93,846	59	5	64
4102-81	64.83	Mental Health-Juvenile Probation	0	0	0	0	76,028	48	4	52
4102-82	64.84	Mental Health-Forensic	137	1,052	71	1,123	121,322	77	6	83
4103-12	64.85	Health-Children & Family	21	161	11	172	75,803	48	4	52
4103-15	64.86	Health-Vital Statistics	6	46	3	49	31,937	20	2	22
4103-20	64.87	Health-CCS	76	584	39	623	424,943	268	22	290
4103-22	64.88	Health-Homeless Pilot	0	0	0	0	1,324	1	0	1
4103-26	64.89	Health-MCH	29	223	15	238	128,661	81	7	88
4103-29	64.90	Health-Foster Care	18	138	9	148	103,464	65	5	71
4103-30	64.91	Health-Nursing Admin	35	269	18	287	229,084	145	12	156
4103-31	64.92	Health-CHDP	28	215	14	229	190,204	120	10	130
4103-33	64.93	Health-CMSP Local Health Conn	3	23	2	25	8,559	5	0	6
4103-35	64.94	Health-Field Nursing	16	123	8	131	5,536	3	0	4
4103-36	64.95	Health-Bioterrorism	54	415	28	443	141,674	89	7	97
4103-37	64.96	Health-Pandemic Flu Preparedness	14	107	7	115	55,081	35	3	38
4103-38	64.97	Health-Acute Communicable Dis	40	307	21	328	361,833	228	18	247
4103-39	64.98	Health-Immunization Grant	7	54	4	57	42,530	27	2	29
4103-40	64.99	Health-WIC Nutrition	172	1,321	89	1,409	772,373	488	39	527
4103-43	64.100	Health-Homeland Security Grant	9	69	5	74	7,478	5	0	5
4103-45	64.101	Health-WIC Breast Feeding P	18	138	9	148	50,619	32	3	35
4103-49	64.102	Health-P3 Impl Mass Vacc Readins Camp	0	0	0	0	104	0	0	0
4103-50	64.103	Health-Laboratory	62	476	32	508	7,506	5	0	5
4103-51	64.104	Health-AIDS Surveillance	1	8	1	8	4,591	3	0	3
4103-53	64.105	Health-Tuberculosis	16	123	8	131	29,171	18	1	20
4103-54	64.106	Health-Chlamydia	2	15	1	16	1,908	1	0	1
4103-55	64.107	Health-Lead Poisoning	14	107	7	115	55,560	35	3	38
4103-56	64.108	Health-St Tuberculosis Grant	21	161	11	172	28,046	18	1	19
4103-57	64.109	Health-St. Medi-Cal Outreach	13	100	7	107	6,206	4	0	4
4103-60	64.110	Health-Health Education	84	645	43	688	254,487	161	13	174
4103-62	64.111	Health-Non-Hlth Dept Immunization	3	23	2	25	0	0	0	0
4103-65	64.112	Health-Community Chronic Disease	0	0	0	0	24,550	16	1	17
4103-66	64.113	Health-Supp Nutritional Asst Prog Ed	104	799	54	852	291,957	184	15	199
4103-67	64.114	Health-Supp Nutr Asst Prgm ED-CWD	0	0	0	0	194	0	0	0
4103-68	64.115	Health-Ebola Supplemental	0	0	0	0	11,998	8	1	8
4103-78	64.116	Health-Injury Prevention	4	31	2	33	22,858	14	1	16
4103-81	64.117	Health-Public Health Clinic	47	361	24	385	148,078	94	8	101
4103-99	64.118	Health-Tobacco Control	54	415	28	443	101,450	64	5	69
4104-01	64.119	MHSA-Children's Sed Full Svc Part	427	3,279	221	3,499	376,505	238	19	257
4104-02	64.120	MHSA-Urgent Services	293	2,250	151	2,401	137,820	87	7	94
4104-03	64.121	MHSA-Transition Age Youth FSP	559	4,292	289	4,581	659,681	417	34	450
4104-04	64.122	MHSA-Adult and Older Adult FSP	359	2,756	185	2,942	274,148	173	14	187
4104-05	64.123	MHSA-Older Adult Mobile Outreach	307	2,357	159	2,516	91,135	58	5	62
4104-06	64.124	MHSA-Ethnic Outreach Services	497	3,816	257	4,073	489,037	309	25	334
4104-07	64.125	MHSA-Housing Program	2	15	1	16	152	0	0	0
4104-08	64.126	MHSA-Wellness & Recover Adult	522	4,008	270	4,278	927,709	586	47	633
4104-09	64.127	MHSA-Adult Urgent Services	144	1,106	74	1,180	925,350	584	47	631
4104-10	64.128	MHSA-Therapeutic Services	408	3,133	211	3,343	1,078,362	681	55	736
4104-11	64.129	MHSA-Systems Transformation	1	8	1	8	34	0	0	0
4104-12	64.130	MHSA-Community Prev Team	611	4,691	316	5,007	643,235	406	33	439
4104-14	64.131	MHSA-MHSA IT Proj	54	415	28	443	16,393	10	1	11
4104-15	64.132	MHSA-Work Educ & Training	17	131	9	139	88,370	56	4	60
4104-16	64.133	MHSA-Innovation	95	729	49	778	302,550	191	15	206
4104-17	64.134	MHSA-Administrative	105	806	54	860	224,697	142	11	153
4110	64.135	Health Care-General	0	0	0	0	212	0	0	0
4112	64.136	Health-County Share	0	0	0	0	0	0	0	0
4120-93	64.137	Human Services-Security & Compliance	3	23	2	25	28	0	0	0
4134-00	64.138	Jail Medical	397	3,048	205	3,253	1,696,322	1,071	86	1,158
4134-72	64.139	Jail Medical-LCC	104	799	54	852	231,947	146	12	158
4201	64.140	Non-County Providers	0	0	0	0	50,869	32	3	35
4301	64.141	California Children's Services	0	0	0	0	46,917	30	2	32
4400	64.142	Sutter Co Waterworks District #1	117	898	60	959	372,809	235	19	254
5101-05	64.143	Welfare-Social Workers Empy	5	38	3	41	993,261	627	51	678
5101-10	64.144	Welfare-Admin Support	33	253	17	270	2,608,916	1,647	133	1,780
5101-15	64.145	Welfare-Non-Welfare Admin Svcs	0	0	0	0	230,282	145	12	157
5101-20	64.146	Welfare-Social Services	102	783	53	836	3,047,910	1,925	155	2,080
5101-30	64.147	Welfare-Eligibility & Nonservices	82	630	42	672	7,246,436	4,576	369	4,945
5101-35	64.148	Welfare-Welfare Fraud	8	61	4	66	306,273	193	16	209
5101-40	64.149	Welfare-Clerical Support	13	100	7	107	1,144,242	723	58	781
5201	64.150	In-Home Supportive Services	0	0	0	0	1,893,478	1,196	96	1,292
5204	64.151	TANF-Family Group	0	0	0	0	9,066,446	5,725	462	6,187
5206	64.152	TANF-Foster Care	70	537	36	574	5,369,154	3,390	273	3,664
5211	64.153	Delinquent Tax Sales Trust Fund	6	46	3	49	0	0	0	0
5301	64.154	General Relief	0	0	0	0	1	0	0	0
5302	64.155	General Relief	0	0	0	0	26,247	17	1	18
5601	64.156	Veterans Service Officer	1	8	1	8	114,802	72	6	78
6201-35	64.157	Library-Literacy Prg	18	138	9	148	36,415	23	2	25
7202	64.158	Subsidy Requests Organizations	4	31	2	33	20,000	13	1	14
7204	64.159	Ettl Hall	39	299	20	320	36,606	23	2	25
Total Other Departments-2			6,923	53,156	3,575	56,731	45,483,896	28,721	2,316	31,037

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

Other Departments-1			Direct Identified			Summary
Dept. No.		Department Name	Direct Identified	Second Alloc	Sub Total	Net Total Allocated
			(\$)	(\$)	(\$)	(\$)
0112	64.01	Child Supp Serv Reimb/Adjustment	0	0	0	28,966
0140	64.02	County Local Revenue Fund	0	0	0	187
0177	64.03	CCPIF SB 678	0	0	0	85
0184	64.04	Sheriff Inmate Welfare	0	0	0	4,470
0241	64.05	Public Safety Realignment 2011	0	0	0	95
0252	64.06	Emergency Medical Service	0	0	0	468
0253	64.07	RLF CDBG Housing Rehabilitation	0	0	0	2
0273	64.08	Local Innovation	0	0	0	0
0284	64.09	CDBG Housing Rehab 04-STB	0	0	0	1
0289	64.10	EDBG PI Fund	2,674	2,092	4,766	5,187
0301	64.11	County Service Area G	0	0	0	34
0305	64.12	County Service Area F	0	0	0	31,730
0309	64.13	County Service Area C	0	0	0	1,827
0311	64.14	County Service Area D	0	0	0	2,162
0320	64.15	Sutter County Water Agency	0	0	0	101
0321	64.16	Lo Canal Operations & Maintence	0	0	0	97
0326	64.17	County Water Zone #4	0	0	0	2
0327	64.18	County Water Zone #5	0	0	0	5
0329	64.19	County Water Zone #7	0	0	0	1
0330	64.20	County Water Zone #8	0	0	0	8
0340	64.21	Co Consolid St Lighting District	0	0	0	348
0390	64.22	El Cerrito Drain District	0	0	0	0
0395	64.23	Rio Ramaza Comm. Serv District	0	0	0	221
1103	64.24	Non-Departmental Expense	0	0	0	9,418
1209	64.25	General Revenues	0	0	0	(2,143)
1801	64.26	Plant Acquisition	0	0	0	2,264
1803	64.27	Capital Projects	0	0	0	3,430
1911	64.28	General Insurance & Bonds	0	0	0	467
1923	64.29	Flood Control	0	0	0	197
2104	64.30	Grand Jury	0	0	0	935
2109	64.31	Trial Court Funding	0	0	0	4,391
2125-08	64.32	DA-Criminal Investigation	0	0	0	7,833
2125-09	64.33	DA-Welfare Investigation	0	0	0	28
2125-10	64.34	XC County Victim Services Prog	0	0	0	388
2125-11	64.35	CA Witness Relocation & Assist	0	0	0	83
2125-72	64.36	Local Community Correction Acc	0	0	0	1,812
2202	64.37	Net 5-Sheriff	0	0	0	1,139
2303	64.38	Delinquency Prevention Commiss'n	0	0	0	34
2703	64.39	Fish & Game Propagation	0	0	0	260
2711	64.40	Domestic Violence Centers	0	0	0	140
3000	64.41	Urban Area Resident St Lighting	0	0	0	194
4102-01	64.42	Mental Health-Admin Support	0	0	0	34,731
4102-02	64.43	Mental Health-Homeless Mgt	0	0	0	86
4102-03	64.44	Mental Health-Crisis Clinic	0	0	0	17,526
4102-04	64.45	Mental Health-Community Services	0	0	0	24
4102-07	64.46	Mental Health-Inpatient	0	0	0	50,484
4102-08	64.47	Mental Health-Managed Care	0	0	0	8,427
4102-09	64.48	Mental Health-IMD/SNF Facilities	0	0	0	4,437
4102-10	64.49	Mental Health-Non IMD	0	0	0	10
4102-12	64.50	Mental Health-Day Treatment/Adult	0	0	0	262
4102-13	64.51	Mental Health-Juvenile Hall/Jail	0	0	0	16
4102-14	64.52	Mental Health-Homeless Mentally Ill	0	0	0	141
4102-15	64.53	Mental Health-Conditional Release Prgm	0	0	0	4,487
4102-16	64.54	Mental Health-Outpatient/Adult	0	0	0	24,689
4102-17	64.55	Mental Health-Outpatient/Child	0	0	0	17,133
4102-19	64.56	Mental Health-Children's IEP Svcs	0	0	0	4
4102-20	64.57	Mental Health-Advocacy	0	0	0	307
4102-22	64.58	Mental Health-Camp Singer	0	0	0	1,289
4102-25	64.59	Mental Health-Systems of Care Children	0	0	0	254
4102-26	64.60	Mental Health-Sutter County BF	0	0	0	2,652
4102-29	64.61	Mental Health-Yuba County BF	0	0	0	2,743
4102-31	64.62	Mental Health-CSS/Admin Sup	0	0	0	982
4102-32	64.63	Mental Health-CSOC Adult Prgm	0	0	0	1,587
4102-34	64.64	Mental Health-Victor Community	0	0	0	204
4102-35	64.65	Mental Health-CSS/Direct/Case Svcs	0	0	0	3,346
4102-36	64.66	Mental Health-Substance Abuse Crime	0	0	0	8
4102-38	64.67	Mental Health-Justice Asst. Grant	0	0	0	10
4102-41	64.68	Mental Health-Alcohol Admin	0	0	0	322
4102-42	64.69	Mental Health-Prevention	0	0	0	2,857
4102-44	64.70	Mental Health-Safe & Drug Free Schls	0	0	0	5
4102-48	64.71	Mental Health-Sutter Co CW D/A	0	0	0	1,162
4102-50	64.72	Mental Health-Drug Outpatient	0	0	0	7,520
4102-51	64.73	Mental Health-OFC	0	0	0	9
4102-52	64.74	Mental Health-Drug/Outreach	0	0	0	9
4102-53	64.75	Mental Health-Drug & Alcohol Juv	0	0	0	93
4102-54	64.76	Mental Health-First Steps	0	0	0	7,243
4102-58	64.77	Mental Health-Drug Court SC	0	0	0	1,634
4102-59	64.78	Mental Health-Yuba County	0	0	0	300
Total Other Departments-1			2,674	2,092	4,766	303,860

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

Other Departments-2			Direct Identified			Summary
			Direct	Second	Sub	Net Total
Dept. No.	Department Name		Identified	Alloc	Total	Allocated
			(\$)	(\$)	(\$)	(\$)
4102-65	64.79	Mental Health-UR/QI Programs	0	0	0	7,308
4102-68	64.80	Mental Health-Drug Medi-Cal	0	0	0	211
4102-72	64.81	Mental Health-Local Comm Corr	0	0	0	2,805
4102-80	64.82	Mental Health-SB678	0	0	0	1,134
4102-81	64.83	Mental Health-Juvenile Probation	0	0	0	846
4102-82	64.84	Mental Health-Forensic	0	0	0	1,747
4103-12	64.85	Health-Children & Family	0	0	0	919
4103-15	64.86	Health-Vital Statistics	0	0	0	213
4103-20	64.87	Health-CCS	0	0	0	4,141
4103-22	64.88	Health-Homeless Pilot	0	0	0	7
4103-26	64.89	Health-MCH	0	0	0	900
4103-29	64.90	Health-Foster Care	0	0	0	1,557
4103-30	64.91	Health-Nursing Admin	0	0	0	1,904
4103-31	64.92	Health-CHDP	0	0	0	2,491
4103-33	64.93	Health-CMSP Local Health Conn	0	0	0	69
4103-35	64.94	Health-Field Nursing	0	0	0	160
4103-36	64.95	Health-Bioterrorism	0	0	0	1,610
4103-37	64.96	Health-Pandemic Flu Preparedness	0	0	0	398
4103-38	64.97	Health-Acute Communicable Dis	0	0	0	4,675
4103-39	64.98	Health-Immunization Grant	0	0	0	276
4103-40	64.99	Health-WIC Nutrition	0	0	0	9,721
4103-43	64.100	Health-Homeland Security Grant	0	0	0	112
4103-45	64.101	Health-WIC Breast Feeding P	0	0	0	408
4103-49	64.102	Health-P3 Impl Mass Vacc Readins Camp	0	0	0	1
4103-50	64.103	Health-Laboratory	0	0	0	872
4103-51	64.104	Health-AIDS Surveillance	0	0	0	32
4103-53	64.105	Health-Tuberculosis	0	0	0	281
4103-54	64.106	Health-Chlamydia	0	0	0	26
4103-55	64.107	Health-Lead Poisoning	0	0	0	401
4103-56	64.108	Health-St Tuberculosis Grant	0	0	0	316
4103-57	64.109	Health-St. Medi-Cal Outreach	0	0	0	285
4103-60	64.110	Health-Health Education	0	0	0	2,664
4103-62	64.111	Health-Non-Hlth Dept Immunization	0	0	0	25
4103-65	64.112	Health-Community Chronic Disease	0	0	0	126
4103-66	64.113	Health-Supp Nutritional Asst Prog Ed	0	0	0	4,109
4103-67	64.114	Health-Supp Nutr Asst Prgm ED-CWD	0	0	0	407
4103-68	64.115	Health-Ebola Supplemental	0	0	0	62
4103-78	64.116	Health-Injury Prevention	0	0	0	150
4103-81	64.117	Health-Public Health Clinic	0	0	0	2,024
4103-99	64.118	Health-Tobacco Control	0	0	0	1,419
4104-01	64.119	MHSA-Children's Sed Full Svc Part	0	0	0	6,752
4104-02	64.120	MHSA-Urgent Services	0	0	0	3,890
4104-03	64.121	MHSA-Transition Age Youth FSP	0	0	0	10,168
4104-04	64.122	MHSA-Adult and Older Adult FSP	0	0	0	5,018
4104-05	64.123	MHSA-Older Adult Mobile Outreach	0	0	0	3,423
4104-06	64.124	MHSA-Ethnic Outreach Services	0	0	0	9,042
4104-07	64.125	MHSA-Housing Program	0	0	0	17
4104-08	64.126	MHSA-Wellness & Recover Adult	0	0	0	12,397
4104-09	64.127	MHSA-Adult Urgent Services	0	0	0	8,150
4104-10	64.128	MHSA-Therapeutic Services	0	0	0	13,570
4104-11	64.129	MHSA-Systems Transformation	0	0	0	8
4104-12	64.130	MHSA-Community Prev Team	0	0	0	9,648
4104-14	64.131	MHSA-MHSA IT Proj	0	0	0	527
4104-15	64.132	MHSA-Work Educ & Training	0	0	0	594
4104-16	64.133	MHSA-Innovation	0	0	0	3,651
4104-17	64.134	MHSA-Administrative	0	0	0	2,455
4110	64.135	Health Care-General	0	0	0	1
4112	64.136	Health-County Share	0	0	0	0
4120-93	64.137	Human Services-Security & Compliance	0	0	0	25
4134-00	64.138	Jail Medical	0	0	0	17,228
4134-72	64.139	Jail Medical-LCC	0	0	0	2,744
4201	64.140	Non-County Providers	0	0	0	262
4301	64.141	California Children's Services	0	0	0	241
4400	64.142	Sutter Co Waterworks District #1	0	0	0	2,877
5101-05	64.143	Welfare-Social Workers Empy	0	0	0	15,710
5101-10	64.144	Welfare-Admin Support	0	0	0	23,505
5101-15	64.145	Welfare-Non-Welfare Admin Svcs	0	0	0	2,062
5101-20	64.146	Welfare-Social Services	0	0	0	27,190
5101-30	64.147	Welfare-Eligibility & Nonservices	0	0	0	78,745
5101-35	64.148	Welfare-Welfare Fraud	0	0	0	2,486
5101-40	64.149	Welfare-Clerical Support	0	0	0	17,738
5201	64.150	In-Home Supportive Services	0	0	0	9,742
5204	64.151	TANF-Family Group	0	0	0	46,647
5206	64.152	TANF-Foster Care	0	0	0	28,198
5211	64.153	Delinquent Tax Sales Trust Fund	0	0	0	49
5301	64.154	General Relief	0	0	0	0
5302	64.155	General Relief	0	0	0	135
5601	64.156	Veterans Service Officer	0	0	0	599
6201-35	64.157	Library-Literacy Prg	0	0	0	335
7202	64.158	Subsidy Requests Organizations	0	0	0	136
7204	64.159	Ettl Hall	0	0	0	508
Total Other Departments-2			0	0	0	423,286

Exhibit 3B.2 Cost Allocation, Sutter County Auditor-Controller, Year Ended June 30, 2017

Non County Agencies			Departmental Accounting				Payroll Accounting			
Fund No.	Fund Name	Alloc	First	Second	Sub	Alloc	First	Second	Sub	
		Base	Alloc	Alloc	Total	Base	Alloc	Alloc	Total	
		(\$ Adj Exp)	(\$)	(\$)	(\$)	(# EES)	(\$)	(\$)	(\$)	
5100	65.01 Children/Family Comm.	1,100,111	4,609	301	4,909	4	1,635	119	1,754	
5116	65.02 DNA ID Prop 69 State	0	0	0	0	0	0	0	0	
5121	65.03 Redevelopment Prop Tax Tr	3,054,179	12,795	834	13,630	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	
5209	65.08 Aid for Adoption	3,960,628	16,593	1,082	17,675	0	0	0	0	
5212	65.09 Local Transportation Tax	0	0	0	0	0	0	0	0	
5215	65.10 Tax Collector's Trust	0	0	0	0	0	0	0	0	
5218	65.11 Taxes	0	0	0	0	0	0	0	0	
5219	65.12 In Lieu Tax Trust	0	0	0	0	0	0	0	0	
5226	65.13 Personnel Rev Benefits	86	0	0	0	0	0	0	0	
5240	65.14 City of Live Oak	215	1	0	1	0	0	0	0	
5241	64.15 City of Yuba City	0	0	0	0	0	0	0	0	
5262	65.16 Sutter-Butte Flood Control	0	0	0	0	0	0	0	0	
5263	65.17 Sac Area Flood Control	0	0	0	0	0	0	0	0	
5265	65.18 FRAQMD	0	0	0	0	0	0	0	0	
5267	65.19 Statewide Comm Infrastructure	0	0	0	0	0	0	0	0	
5277	65.20 Narco	0	0	0	0	0	0	0	0	
5280	65.21 Regional Waste Management	0	0	0	0	0	0	0	0	
6401	65.22 Fairview Cemetery	27,074	113	7	121	1	409	30	439	
6402	65.23 Live Oak Cemetery	192,368	806	53	858	3	1,226	89	1,316	
6403	65.24 Meridian Cemetery Trust	1	0	0	0	0	0	0	0	
6404	65.25 Nicolaus Cemetery	17,529	73	5	78	0	0	0	0	
6405	65.26 Pleasant Grove Cemetery	3,808	16	1	17	0	0	0	0	
6406	65.27 Sutter Cemetery	1,114,920	4,671	305	4,976	13	5,254	383	5,637	
6415	65.28 Gilsizer County Drainage	356,299	1,493	97	1,590	4	1,484	108	1,592	
6416	65.29 Live Oak Cemetery Specl Assess	43,051	180	12	192	0	0	0	0	
6419	65.30 Meridian Fire District	82	0	0	0	0	0	0	0	
6420	65.31 Sutter Basin Fire	48,077	201	13	215	0	0	0	0	
6424	65.32 Levee Distr #1-Feather River	24,018	101	7	107	0	0	0	0	
6426	65.33 Levee District #1	615,387	2,578	168	2,746	3	1,226	89	1,316	
6427	65.34 Levee District #9	53,286	223	15	238	0	0	0	0	
6428	65.35 Maintenance Area #3	61,733	259	17	275	0	0	0	0	
6429	65.36 Maintenance Area #7 Zone 2	0	0	0	0	0	0	0	0	
6430	65.37 Maintenance Area #7 Zone 3	1,199	5	0	5	0	0	0	0	
6431	65.38 Maintenance Area #7 Zone 4	7,015	29	2	31	0	0	0	0	
6434	65.39 Bear River Levee Maintenance	0	0	0	0	0	0	0	0	
6435	65.40 Colusa Mosquito Abatement	0	0	0	0	0	0	0	0	
6436	65.41 S-Y Mosquito & Vector Control	2,745,107	11,501	750	12,251	0	0	0	0	
6437	65.42 Maintenance Area #16 Zone 1	1,602	7	0	7	0	0	0	0	
6438	65.43 Maintenance Area #16 Zone 2	1,428	6	0	6	0	0	0	0	
6439	65.44 Maintenance Area #16 Zone 3	1,490	6	0	7	0	0	0	0	
6440	65.45 Maintenance Area #16 Zone 4	4,580	19	1	20	0	0	0	0	
6449	65.46 Reclamation District #1000	0	0	0	0	0	0	0	0	
6451	65.47 Reclamation District #70	0	0	0	0	0	0	0	0	
6452	65.48 Reclamation District #777	0	0	0	0	0	0	0	0	
6453	65.49 Reclamation District #817	0	0	0	0	0	0	0	0	
6455	65.50 Reclamation District #1001	0	0	0	0	0	0	0	0	
6458	65.51 Reclamation District #2054	0	0	0	0	0	0	0	0	
6459	65.52 Reclamation District #2056	0	0	0	0	0	0	0	0	
6460	65.53 Reclamation District #2103	0	0	0	0	0	0	0	0	
6461	65.54 Reclamation District #1500	0	0	0	0	0	0	0	0	
6462	65.55 Reclamation District #1660	0	0	0	0	0	0	0	0	
6470	65.56 Sutter County Resource Conservtn	101,640	426	28	454	0	0	0	0	
6471	65.57 LAFCO	5,824	24	2	26	0	0	0	0	
6473	65.58 Nicolaus Cem Restoration Fund	2	0	0	0	0	0	0	0	
6480	65.59 Butte Water District	0	0	0	0	0	0	0	0	
6481	65.60 Feather Water District	0	0	0	0	0	0	0	0	
6484	65.61 SCSD-90 Series A-Imprv Redemptn	240,674	1,008	66	1,074	0	0	0	0	
6489	65.62 CA First Sutter	0	0	0	0	0	0	0	0	
7561	65.63 Yuba City Unified CFD #1	0	0	0	0	0	0	0	0	
7562	65.64 Woodland Unified	0	0	0	0	0	0	0	0	
7565	65.65 Sutter Co Schools	117	0	0	1	0	0	0	0	
7577	65.66 Yuba Community College	0	0	0	0	0	0	0	0	
7601	65.67 E Nicolaus High 2000 Debt	400,878	1,679	110	1,789	0	0	0	0	
7602	65.68 Woodland Unified Debt Ser	2	0	0	0	0	0	0	0	
7607	65.69 Sutter High 2008 Bond Deb	426,763	1,788	117	1,905	0	0	0	0	
7651	65.70 YC#99-1 Series C Bonds Db	2,498,253	10,466	683	11,149	0	0	0	0	
7652	65.71 YC 2004-1 Meas K Bonds Deb	1,657,983	6,946	453	7,399	0	0	0	0	
7654	65.72 Franklin Elem 2006 DBT Ser	94,931	398	26	424	0	0	0	0	
7655	65.73 Yuba Comm. College Distr DS-A	45	0	0	0	0	0	0	0	
7656	65.74 Yuba Comm. College Distr DS-B	86	0	0	0	0	0	0	0	
7657	65.75 Yuba Comm College Distrb	0	0	0	0	0	0	0	0	
7661	65.76 LO#04-1 Series A Bonds Db	624,748	2,617	171	2,788	0	0	0	0	
7663	65.77 East Nicolaus H 2014 Debt Svc	0	0	0	0	0	0	0	0	
NVBH	65.78 North Valley Beh Health	0	0	0	0	0	0	0	0	
Total Non County Agencies		19,487,219	81,641	5,324	86,965	27	11,235	818	12,053	

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

Non County Agencies			Claims Accounting				Direct Identified			Summary
			Alloc Base (# WTS)	First Alloc (\$)	Second Alloc (\$)	Sub Total (\$)	Direct Identified (\$)	Second Alloc (\$)	Sub Total (\$)	Net Total Allocated (\$)
5100	65.01	Children/Family Comm.	0	0	0	0	0	0	6,664	
5116	65.02	DNA ID Prop 69 State	5	38	3	41	0	0	41	
5121	65.03	Redevelopment Prop Tax Tr	4	31	2	33	0	0	13,663	
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	49	376	25	402	0	0	402	
5209	65.08	Aid for Adoption	0	0	0	0	0	0	17,675	
5212	65.09	Local Transportation Tax	19	146	10	156	0	0	156	
5215	65.10	Tax Collector's Trust	342	2,626	177	2,803	0	0	2,803	
5218	65.11	Taxes	140	1,075	72	1,147	0	0	1,147	
5219	65.12	In Lieu Tax Trust	3	23	2	25	0	0	25	
5226	65.13	Personnel Rev Benefits	0	0	0	0	0	0	0	
5240	65.14	City of Live Oak	27	207	14	221	0	0	222	
5241	64.15	City of Yuba City	27	207	14	221	0	0	221	
5262	65.16	Sutter-Butte Flood Control	3	23	2	25	0	0	25	
5263	65.17	Sac Area Flood Control	3	23	2	25	0	0	25	
5265	65.18	FRAQMD	4	31	2	33	0	0	33	
5267	65.19	Statewide Comm Infrastructure	2	15	1	16	0	0	16	
5277	65.20	Narco	0	0	0	0	1,596	1,249	2,845	
5280	65.21	Regional Waste Management	0	0	0	0	0	0	0	
6401	65.22	Fairview Cemetery	83	637	43	680	0	0	1,240	
6402	65.23	Live Oak Cemetery	205	1,574	106	1,680	0	0	3,854	
6403	65.24	Meridian Cemetery Trust	0	0	0	0	0	0	0	
6404	65.25	Nicolaus Cemetery	27	207	14	221	0	0	299	
6405	65.26	Pleasant Grove Cemetery	45	346	23	369	0	0	386	
6406	65.27	Sutter Cemetery	743	5,705	384	6,089	0	0	16,701	
6415	65.28	Gilsizer County Drainage	419	3,217	216	3,434	0	0	6,616	
6416	65.29	Live Oak Cemetery Specl Assess	45	346	23	369	0	0	561	
6419	65.30	Meridian Fire District	6	46	3	49	0	0	50	
6420	65.31	Sutter Basin Fire	140	1,075	72	1,147	0	0	1,362	
6424	65.32	Levee Disrt #1-Feather River	70	537	36	574	0	0	681	
6426	65.33	Levee District #1	310	2,380	160	2,540	0	0	6,602	
6427	65.34	Levee District #9	66	507	34	541	0	0	779	
6428	65.35	Maintenance Area #3	3	23	2	25	0	0	300	
6429	65.36	Maintenance Area #7 Zone 2	0	0	0	0	0	0	0	
6430	65.37	Maintenance Area #7 Zone 3	3	23	2	25	0	0	30	
6431	65.38	Maintenance Area #7 Zone 4	3	23	2	25	0	0	56	
6434	65.39	Bear River Levee Maintenance	1	8	1	8	0	0	8	
6435	65.40	Colusa Mosquito Abatement	3	23	2	25	0	0	25	
6436	65.41	S-Y Mosquito & Vector Control	838	6,434	433	6,867	0	0	19,118	
6437	65.42	Maintenance Area #16 Zone 1	3	23	2	25	0	0	32	
6438	65.43	Maintenance Area #16 Zone 2	3	23	2	25	0	0	31	
6439	65.44	Maintenance Area #16 Zone 3	3	23	2	25	0	0	31	
6440	65.45	Maintenance Area #16 Zone 4	3	23	2	25	0	0	45	
6449	65.46	Reclamation District #1000	3	23	2	25	0	0	25	
6451	65.47	Reclamation District #70	18	138	9	148	0	0	148	
6452	65.48	Reclamation District #777	1	8	1	8	0	0	8	
6453	65.49	Reclamation District #817	3	23	2	25	0	0	25	
6455	65.50	Reclamation District #1001	14	107	7	115	0	0	115	
6458	65.51	Reclamation District #2054	1	8	1	8	0	0	8	
6459	65.52	Reclamation District #2056	0	0	0	0	0	0	0	
6460	65.53	Reclamation District #2103	0	0	0	0	0	0	0	
6461	65.54	Reclamation District #1500	11	84	6	90	0	0	90	
6462	65.55	Reclamation District #1660	11	84	6	90	0	0	90	
6470	65.56	Sutter County Resource Conservtn	122	937	63	1,000	0	0	1,453	
6471	65.57	LAFCO	31	238	16	254	57	45	381	
6473	65.58	Nicolaus Cem Restoration Fund	0	0	0	0	0	0	0	
6480	65.59	Butte Water District	3	23	2	25	0	0	25	
6481	65.60	Feather Water District	4	31	2	33	0	0	33	
6484	65.61	SCSD-90 Series A-Imprv Redemptn	3	23	2	25	0	0	1,099	
6489	65.62	CA First Sutter	2	15	1	16	0	0	16	
7561	65.63	Yuba City Unified CFD #1	0	0	0	0	0	0	0	
7562	65.64	Woodland Unified	3	23	2	25	0	0	25	
7565	65.65	Sutter Co Schools	51	392	26	418	0	0	418	
7577	65.66	Yuba Community College	0	0	0	0	0	0	0	
7601	65.67	E Nicolaus High 2000 Debt	0	0	0	0	0	0	1,789	
7602	65.68	Woodland Unified Debt Ser	0	0	0	0	0	0	0	
7607	65.69	Sutter High 2008 Bond Deb	0	0	0	0	0	0	1,905	
7651	65.70	YC#99-1 Series C Bonds Db	0	0	0	0	0	0	11,149	
7652	65.71	YC 2004-1 Meas K Bonds Deb	0	0	0	0	0	0	7,399	
7654	65.72	Franklin Elem 2006 DBT Ser	0	0	0	0	0	0	424	
7655	65.73	Yuba Comm. College Distr DS-A	0	0	0	0	0	0	0	
7656	65.74	Yuba Comm. College Distr DS-B	0	0	0	0	0	0	0	
7657	65.75	Yuba Comm College Distrb	0	0	0	0	0	0	0	
7661	65.76	LO#04-1 Series A Bonds Db	0	0	0	0	0	0	2,788	
7663	65.77	East Nicolaus H 2014 Debt Svc	0	0	0	0	0	0	0	
NVBH	65.78	North Valley Beh Health	0	0	0	0	0	0	0	
Total Non County Agencies			3,931	30,183	2,030	32,213	1,653	1,293	2,946	134,177

Exhibit 3C. Cost Allocation, Sutter County Treasurer-Tax Collector, Year Ended June 30, 2017

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
1301	5. County Counsel	289,052	365	N/A	365	0
1401	6. Human Resources	(30,782)	(39)	N/A	(103)	64
1700	7. Building Maintenance	0	0	N/A	0	0
1101	8. Board of Supervisors	0	0	0	0	0
1105	9. Clerk of the Board	0	0	0	0	0
1203	10. Assessor	21,162	27	3	27	3
1204	11. Revenue Collection	1,828	2	0	2	0
1502	12. Elections	0	0	0	0	0
1600	13. Sheriff-Communications	198,538	251	30	249	32
1702	14. Water/Wastewater Facilities	0	0	0	0	0
1920	15. Engineering Services	186,746	236	28	234	30
1922	16. Water Resources	0	0	0	0	0
2103	17. Sheriff's Court Bailiffs	0	0	0	0	0
2106	18. Public Defender	0	0	0	0	0
2112	19. Consolidated Courts	1,029,557	1,301	154	1,349	106
2125	20. District Attorney	0	0	0	0	0
2125-01	21. DA-Criminal Division	143,325	181	21	178	25
2125-03	22. DA-Victim/Witness Assistance	16,210	20	2	21	2
2125-05	23. DA-Statutory Rape Vert Prosecute	0	0	0	0	0
2201	24. Sheriff-Coroner	1,250,146	1,579	187	1,480	287
2205	25. Sheriff-Boat Patrol	0	0	0	0	0
2208	26. Sheriff-Live Oak Contract	0	0	0	0	0
2301	27. Sheriff-County Jail	247,426	313	37	312	38
2302	28. Anti-Drug Abuse Enforcement	0	0	0	0	0
2304	29. Probation	1,205,603	1,523	181	1,505	199
2309	30. Bi-County Juvenile Hall	0	0	0	0	0
2401	31. Emergency Services	0	0	0	0	0
2402	32. Fire Services Administration	0	0	0	0	0
2601	33. Agricultural Commissioner	171,622	217	26	217	25
2706	34. Recorder	881,009	1,113	132	1,103	142
2709	35. Pub. Guardian/Conservator	0	0	0	0	0
2710	36. County Clerk	0	0	0	0	0
2721	37. Development Services	9,600	12	1	12	1
2724-24	38. Planning & Building	249,259	315	37	314	38
2724-31	39. Community Services Building Inspection	40,744	51	6	52	6
2724-32	40. Code Enforcement Srvs	0	0	0	0	0
2725	41. Environmental Health	0	0	0	0	0
2726	42. Animal Control	5,785	7	1	7	1
2727	43. CUPA	788	1	0	1	0
3100	44. Road	9,601,539	12,130	1,439	12,094	1,476
3200	45. County Airport	122,327	155	18	163	10
3300	46. Transportation Development	0	0	0	0	0
4102-00	47. Mental Health	563,796	712	85	989	(192)
4103-10	48. Health	752,757	951	113	979	84
4104-00	49. Mental Health Service Act	11,822,168	14,936	1,772	14,820	1,888
4120-00	50. Human Services Admin	1,976,042	2,496	296	2,480	312
4580	51. Fleet Management ISF	308,018	389	46	291	144
4581	52. Information Technology ISF	(41,327)	(52)	(6)	0	(58)
4590	53. Liability Insurance ISF	35,937	45	5	45	6
4591	54. Workers' Comp. Ins. ISF	(289,864)	(366)	(43)	(347)	(63)
4595	55. Employee Wellness Services	(108,418)	(137)	(16)	0	(153)
5000	56. Trial Court Agency	924,002	1,167	138	1,184	122
5101-00	57. Welfare	5,030,591	6,356	754	6,434	675
5200	58. IHSS Public Authority	565,285	714	85	714	85
6201	59. County Library	228,057	288	34	290	33
6301	60. Bi-County Farm Advisor	0	0	0	0	0
7101	61. Parks and Recreation	790,142	998	118	1,000	117
7201	62. Community Memorial Museum	10,656	13	2	12	3
7203	63. Vets Memorial Community Bldg	0	0	0	0	0
64.A	64. Other Departments-1	54,699,802	69,107	8,198	68,799	8,506
64.B	64. Other Departments-2	4,550,846	5,749	682	5,768	663
65.	65. Non County Agencies	154,824,720	195,603	23,205	192,583	26,225
TOTAL (First Allocation Base)		252,284,695	318,732	N/A	315,622	40,883
LESS: Service Dept., No. 1-7		258,271	326	N/A	262	64
TOTAL (Second Allocation Base)		252,026,424	318,405	37,774	315,360	40,819

Exhibit 3C.1 Cost Allocation, Sutter County Treasurer-Tax Collector, Year Ended June 30, 2017

Other Departments-1			Treasury			
Dept. No.	Department Name	Alloc Base Avg. Daily Cash Balance	First Alloc (\$)	Second Alloc (\$)	Less Direct Billing (\$)	Net Total Allocated (\$)
0112	64.01 Child Supp Serv Reimb/Adjustment	399,317	504	60	497	67
0140	64.02 County Local Revenue Fund	4,991,821	6,307	748	6,261	794
0177	64.03 CCPIF SB 678	1,117,182	1,411	167	1,431	148
0184	64.04 Sheriff Inmate Welfare	242,479	306	36	313	30
0241	64.05 Public Safety Realignment 2011	0	0	0	0	0
0252	64.06 Emergency Medical Service	605,160	765	91	769	87
0253	64.07 RLF CDBG Housing Rehabilitation	287,534	363	43	364	43
0273	64.08 Local Innovation	24,598	31	4	29	6
0284	64.09 CDBG Housing Rehab 04-STB	98,144	124	15	124	14
0289	64.10 EDBG PI Fund	1,080,679	1,365	162	1,371	156
0301	64.11 County Service Area G	63,824	81	10	74	16
0305	64.12 County Service Area F	416,131	526	62	490	98
0309	64.13 County Service Area C	678,216	857	102	849	109
0311	64.14 County Service Area D	792,422	1,001	119	989	131
0320	64.15 Sutter County Water Agency	1,501,815	1,897	225	1,906	217
0321	64.16 Lo Canal Operations & Maintenance	169,877	215	25	210	30
0326	64.17 County Water Zone #4	301,715	381	45	382	45
0327	64.18 County Water Zone #5	716,250	905	107	907	105
0329	64.19 County Water Zone #7	227,260	287	34	287	35
0330	64.20 County Water Zone #8	27,740	35	4	36	3
0340	64.21 Co Consolid St Lighting District	1,393,841	1,761	209	1,763	207
0390	64.22 El Cerrito Drain District	0	0	0	0	0
0395	64.23 Rio Ramaza Comm. Serv District	173,514	219	26	221	24
1103	64.24 Non-Departmental Expense	8,614	11	1	11	1
1209	64.25 General Revenues	37,489,178	47,363	5,619	47,133	5,849
1801	64.26 Plant Acquisition	1,056,862	1,335	158	1,331	163
1803	64.27 Capital Projects	(5,646)	(7)	(1)	(5)	(3)
1911	64.28 General Insurance & Bonds	0	0	0	0	0
1923	64.29 Flood Control	0	0	0	0	0
2104	64.30 Grand Jury	0	0	0	0	0
2109	64.31 Trial Court Funding	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
2125-10	64.34 XC County Victim Services Prog	0	0	0	0	0
2125-11	64.35 CA Witness Relocation & Assist	0	0	0	0	0
2125-72	64.36 Local Community Correction Acc	0	0	0	0	0
2202	64.37 Net 5-Sheriff	471,340	595	71	587	79
2303	64.38 Delinquency Prevention Commiss'n	0	0	0	0	0
2703	64.39 Fish & Game Propagation	42,947	54	6	54	6
2711	64.40 Domestic Violence Centers	0	0	0	0	0
3000	64.41 Urban Area Resident St Lighting	326,988	413	49	414	48
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
4102-29	64.61 Mental Health-Yuba County BF	0	0	0	0	0
4102-31	64.62 Mental Health-CSS/Admin Sup	0	0	0	0	0
4102-32	64.63 Mental Health-CSOC Adult Prgm	0	0	0	0	0
4102-34	64.64 Mental Health-Victor Community	0	0	0	0	0
4102-35	64.65 Mental Health-CSS/Direct/Case Svcs	0	0	0	0	0
4102-36	64.66 Mental Health-Substance Abuse Crime	0	0	0	0	0
4102-38	64.67 Mental Health-Justice Asst. Grant	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
4102-50	64.72 Mental Health-Drug Outpatient	0	0	0	0	0
4102-51	64.73 Mental Health-OFC	0	0	0	0	0
4102-52	64.74 Mental Health-Drug/Outreach	0	0	0	0	0
4102-53	64.75 Mental Health-Drug & Alcohol Juv	0	0	0	0	0
4102-54	64.76 Mental Health-First Steps	0	0	0	0	0
4102-58	64.77 Mental Health-Drug Court SC	0	0	0	0	0
4102-59	64.78 Mental Health-Yuba County	0	0	0	0	0
Total Other Departments-1		54,699,802	69,107	8,198	68,799	8,506

Exhibit 3C.1 Cost Allocation, Sutter County Treasurer-Tax Collector, Year Ended June 30, 2017

Other Departments-2			Treasury			
Dept. No.	Department Name	Alloc Base	First	Second	Less Direct	Net Total
		Avg. Daily	Alloc	Alloc	Billing	Allocated
		Cash Balance	(\$)	(\$)	(\$)	(\$)
4102-65	64.79	Mental Health-UR/QI Programs	0	0	0	0
4102-68	64.80	Mental Health-Drug Medi-Cal	3,460,074	4,371	519	4,392
4102-72	64.81	Mental Health-Local Comm Corr	0	0	0	0
4102-80	64.82	Mental Health-SB678	0	0	0	0
4102-81	64.83	Mental Health-Juvenile Probation	0	0	0	0
4102-82	64.84	Mental Health-Forensic	0	0	0	0
4103-12	64.85	Health-Children & Family	0	0	0	0
4103-15	64.86	Health-Vital Statistics	0	0	0	0
4103-20	64.87	Health-CCS	0	0	0	0
4103-22	64.88	Health-Homeless Pilot	0	0	0	0
4103-26	64.89	Health-MCH	0	0	0	0
4103-29	64.90	Health-Foster Care	0	0	0	0
4103-30	64.91	Health-Nursing Admin	0	0	0	0
4103-31	64.92	Health-CHDP	0	0	0	0
4103-33	64.93	Health-CMSP Local Health Conn	0	0	0	0
4103-35	64.94	Health-Field Nursing	0	0	0	0
4103-36	64.95	Health-Bioterrorism	0	0	0	0
4103-37	64.96	Health-Pandemic Flu Preparedness	0	0	0	0
4103-38	64.97	Health-Acute Communicable Dis	0	0	0	0
4103-39	64.98	Health-Immunization Grant	0	0	0	0
4103-40	64.99	Health-WIC Nutrition	0	0	0	0
4103-43	64.100	Health-Homeland Security Grant	0	0	0	0
4103-45	64.101	Health-WIC Breast Feeding P	0	0	0	0
4103-49	64.102	Health-P3 Impl Mass Vacc Readins Camp	0	0	0	0
4103-50	64.103	Health-Laboratory	0	0	0	0
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	0	0	0	0
4103-60	64.110	Health-Health Education	0	0	0	0
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	0	0	0	0
4103-67	64.114	Health-Supp Nutr Asst Prgm ED-CWD	0	0	0	0
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	0	0	0	0
4103-99	64.118	Health-Tobacco Control	0	0	0	0
4104-01	64.119	MHSA-Children's Sed Full Svc Part	0	0	0	0
4104-02	64.120	MHSA-Urgent Services	0	0	0	0
4104-03	64.121	MHSA-Transition Age Youth FSP	0	0	0	0
4104-04	64.122	MHSA-Adult and Older Adult FSP	0	0	0	0
4104-05	64.123	MHSA-Older Adult Mobile Outreach	0	0	0	0
4104-06	64.124	MHSA-Ethnic Outreach Services	0	0	0	0
4104-07	64.125	MHSA-Housing Program	4,279	5	1	4
4104-08	64.126	MHSA-Wellness & Recover Adult	0	0	0	0
4104-09	64.127	MHSA-Adult Urgent Services	0	0	0	0
4104-10	64.128	MHSA-Therapeutic Services	0	0	0	0
4104-11	64.129	MHSA-Systems Transformation	0	0	0	0
4104-12	64.130	MHSA-Community Prev Team	0	0	0	0
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	0	0	0	0
4104-17	64.134	MHSA-Administrative	0	0	0	0
4110	64.135	Health Care-General	0	0	0	0
4112	64.136	Health-County Share	0	0	0	0
4120-93	64.137	Human Services-Security & Compliance	0	0	0	0
4134-00	64.138	Jail Medical	0	0	0	0
4134-72	64.139	Jail Medical-LCC	0	0	0	0
4201	64.140	Non-County Providers	0	0	0	0
4301	64.141	California Children's Services	0	0	0	0
4400	64.142	Sutter Co Waterworks District #1	1,086,493	1,373	163	1,373
5101-05	64.143	Welfare-Social Workers Empy	0	0	0	0
5101-10	64.144	Welfare-Admin Support	0	0	0	0
5101-15	64.145	Welfare-Non-Welfare Admin Svcs	0	0	0	0
5101-20	64.146	Welfare-Social Services	0	0	0	0
5101-30	64.147	Welfare-Eligibility & Nonservices	0	0	0	0
5101-35	64.148	Welfare-Welfare Fraud	0	0	0	0
5101-40	64.149	Welfare-Clerical Support	0	0	0	0
5201	64.150	In-Home Supportive Services	0	0	0	0
5204	64.151	TANF-Family Group	0	0	0	0
5206	64.152	TANF-Foster Care	0	0	0	0
5211	64.153	Delinquent Tax Sales Trust Fund	0	0	0	0
5301	64.154	General Relief	0	0	0	0
5302	64.155	General Relief	0	0	0	0
5601	64.156	Veterans Service Officer	0	0	0	0
6201-35	64.157	Library-Literacy Prg	0	0	0	0
7202	64.158	Subsidy Requests Organizations	0	0	0	0
7204	64.159	Ettl Hall	0	0	0	0
Total Other Departments-2		4,550,846	5,749	682	5,768	663

Exhibit 3C.2 Cost Allocation, Sutter County Treasurer-Tax Collector, Year Ended June 30, 2017

Non County Agencies			Treasury				
Fund No.	Fund Name	Alloc Base Avg. Daily Cash Balance	First Alloc (\$)	Second Alloc (\$)	Less Direct Billing (\$)	Net Total Allocated (\$)	
5100	65.01 Children/Family Comm.	2,630,822	3,324	394	3,343	375	
5116	65.02 DNA ID Prop 69 State	26,852	34	4	34	4	
5121	65.03 Redevelopment Prop Tax Tr	148,010	187	22	170	39	
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	1,497	2	0	2	0	
5203	65.07 Agency Collections Payable	0	0	0	0	0	
5209	65.08 Aid for Adoption	0	0	0	0	0	
5212	65.09 Local Transportation Tax	637,787	806	96	819	83	
5215	65.10 Tax Collector's Trust	0	0	0	0	0	
5218	65.11 Taxes	20,642,155	26,079	3,094	24,919	4,253	
5219	65.12 In Lieu Tax Trust	0	0	0	0	0	
5226	65.13 Personnel Rev Benefits	0	0	0	0	0	
5240	65.14 City of Live Oak	349,657	442	52	411	83	
5241	64.15 City of Yuba City	751,287	949	113	889	173	
5262	65.16 Sutter-Butte Flood Control	259,835	328	39	290	78	
5263	65.17 Sac Area Flood Control	16,140	20	2	21	2	
5265	65.18 FRAQMD	388	0	0	0	0	
5267	65.19 Statewide Comm Infrastructure	2,611	3	0	3	1	
5277	65.20 Narco	317,577	401	48	403	46	
5280	65.21 Regional Waste Management	0	0	0	0	0	
6401	65.22 Fairview Cemetery	29,394	37	4	35	6	
6402	65.23 Live Oak Cemetery	842,674	1,065	126	1,066	125	
6403	65.24 Meridian Cemetery Trust	5,688	7	1	7	1	
6404	65.25 Nicolaus Cemetery	61,436	78	9	77	10	
6405	65.26 Pleasant Grove Cemetery	134,385	170	20	169	21	
6406	65.27 Sutter Cemetery	1,817,719	2,296	272	2,295	274	
6415	65.28 Gilsizer County Drainage	2,757,335	3,484	413	3,481	416	
6416	65.29 Live Oak Cemetery Specl Assess	0	0	0	0	0	
6419	65.30 Meridian Fire District	268,384	339	40	330	49	
6420	65.31 Sutter Basin Fire	120,456	152	18	147	24	
6424	65.32 Levee Disrt #1-Feather River	11,947	15	2	15	1	
6426	65.33 Levee District #1	1,586,362	2,004	238	2,009	233	
6427	65.34 Levee District #9	808,791	1,022	121	1,024	119	
6428	65.35 Maintenance Area #3	3,564	5	1	4	1	
6429	65.36 Maintenance Area #7 Zone 2	1	0	0	0	0	
6430	65.37 Maintenance Area #7 Zone 3	89	0	0	0	0	
6431	65.38 Maintenance Area #7 Zone 4	460	1	0	1	0	
6434	65.39 Bear River Levee Maintenance	357	0	0	0	0	
6435	65.40 Colusa Mosquito Abatement	1,018	1	0	1	0	
6436	65.41 S-Y Mosquito & Vector Control	2,771,254	3,501	415	3,423	494	
6437	65.42 Maintenance Area #16 Zone 1	104	0	0	0	0	
6438	65.43 Maintenance Area #16 Zone 2	116	0	0	0	0	
6439	65.44 Maintenance Area #16 Zone 3	90	0	0	0	0	
6440	65.45 Maintenance Area #16 Zone 4	295	0	0	0	0	
6449	65.46 Reclamation District #1000	12,929	16	2	15	3	
6451	65.47 Reclamation District #70	453,208	573	68	575	66	
6452	65.48 Reclamation District #777	254,105	321	38	314	45	
6453	65.49 Reclamation District #817	300	0	0	0	0	
6455	65.50 Reclamation District #1001	640,693	809	96	859	47	
6458	65.51 Reclamation District #2054	293,474	371	44	370	45	
6459	65.52 Reclamation District #2056	330,196	417	49	416	50	
6460	65.53 Reclamation District #2103	433	1	0	1	0	
6461	65.54 Reclamation District #1500	2,202,572	2,783	330	2,800	313	
6462	65.55 Reclamation District #1660	351,232	444	53	442	54	
6470	65.56 Sutter County Resource Conservtn	19,286	24	3	25	3	
6471	65.57 LAFCO	155,202	196	23	199	21	
6473	65.58 Nicolaus Cem Restoration Fund	0	0	0	0	0	
6480	65.59 Butte Water District	5,457	7	1	6	1	
6481	65.60 Feather Water District	52,195	66	8	62	11	
6484	65.61 SCSD-90 Series A-Imprv Redemptn	570,337	721	85	722	84	
6489	65.62 CA First Sutter	8,377	11	1	9	3	
7561	65.63 Yuba City Unified CFD #1	0	0	0	140,378	(140,378)	
7562	65.64 Woodland Unified	0	0	0	0	0	
7565	65.65 Sutter Co Schools	112,468,189	142,090	16,857	0	158,947	
7577	65.66 Yuba Community College	0	0	0	0	0	
7601	65.67 E Nicolaus High 2000 Debt	0	0	0	0	0	
7602	65.68 Woodland Unified Debt Ser	0	0	0	0	0	
7607	65.69 Sutter High 2008 Bond Deb	0	0	0	0	0	
7651	65.70 YC#99-1 Series C Bonds Db	0	0	0	0	0	
7652	65.71 YC 2004-1 Meas K Bonds Deb	0	0	0	0	0	
7654	65.72 Franklin Elem 2006 DBT Ser	0	0	0	0	0	
7655	65.73 Yuba Comm. College Distr DS-A	0	0	0	0	0	
7656	65.74 Yuba Comm. College Distr DS-B	0	0	0	0	0	
7657	65.75 Yuba Comm College Distrb	0	0	0	0	0	
7661	65.76 LO#04-1 Series A Bonds Db	0	0	0	0	0	
7663	65.77 East Nicolaus H 2014 Debt Svc	0	0	0	0	0	
NVBH	65.78 North Valley Beh Health	0	0	0	0	0	
Total Non County Agencies		154,824,720	195,603	23,205	192,583	26,225	

Exhibit 3D. Cost Allocation, Sutter County General Services, Year Ended June 30, 2017

All Departments			Purchasing				Vehicles			
			Alloc Base	First Alloc	Second Alloc	Sub Total	Alloc Base	First Alloc	Second Alloc	Sub Total
Dept. No.	Department Name	(# of Purch)	(\$)	(\$)	(\$)	(# of Purch)	(\$)	(\$)	(\$)	
1102	1.	County Administrator	15	1,066	N/A	1,066	0	0	N/A	0
1201	2.	Auditor-Controller	7	497	N/A	497	0	0	N/A	0
1202	3.	Treasurer-Tax Collector	7	497	N/A	497	0	0	N/A	0
1205	4.	General Services Department	25	1,776	N/A	1,776	0	0	N/A	0
1301	5.	County Counsel	21	1,492	N/A	1,492	0	0	N/A	0
1401	6.	Human Resources	15	1,066	N/A	1,066	0	0	N/A	0
1700	7.	Building Maintenance	154	10,939	N/A	10,939	1	133	N/A	133
1101	8.	Board of Supervisors	4	284	35	319	0	0	0	0
1105	9.	Clerk of the Board	0	0	0	0	0	0	0	0
1203	10.	Assessor	10	710	88	798	0	0	0	0
1204	11.	Revenue Collection	0	0	0	0	0	0	0	0
1502	12.	Elections	4	284	35	319	0	0	0	0
1600	13.	Sheriff-Communications	19	1,350	166	1,516	0	0	0	0
1702	14.	Water/Wastewater Facilities	11	781	96	878	0	0	0	0
1920	15.	Engineering Services	8	568	70	638	0	0	0	0
1922	16.	Water Resources	11	781	96	878	0	0	0	0
2103	17.	Sheriff's Court Bailiffs	1	71	9	80	0	0	0	0
2106	18.	Public Defender	1	71	9	80	0	0	0	0
2112	19.	Consolidated Courts	0	0	0	0	0	0	0	0
2125	20.	District Attorney	0	0	0	0	0	0	0	0
2125-01	21.	DA-Criminal Division	12	852	105	957	1	133	14	147
2125-03	22.	DA-Victim/Witness Assistance	10	710	88	798	0	0	0	0
2125-05	23.	DA-Statutory Rape Vert Prosecute	1	71	9	80	3	400	42	442
2201	24.	Sheriff-Coroner	46	3,268	403	3,670	7	932	99	1,032
2205	25.	Sheriff-Boat Patrol	2	142	18	160	0	0	0	0
2208	26.	Sheriff-Live Oak Contract	8	568	70	638	0	0	0	0
2301	27.	Sheriff-County Jail	23	1,634	201	1,835	0	0	0	0
2302	28.	Anti-Drug Abuse Enforcement	0	0	0	0	0	0	0	0
2304	29.	Probation	78	5,541	683	6,223	4	533	57	589
2309	30.	Bi-County Juvenile Hall	0	0	0	0	0	0	0	0
2401	31.	Emergency Services	13	923	114	1,037	0	0	0	0
2402	32.	Fire Services Administration	0	0	0	0	0	0	0	0
2601	33.	Agricultural Commissioner	52	3,694	455	4,149	6	799	85	884
2706	34.	Recorder	6	426	53	479	0	0	0	0
2709	35.	Pub. Guardian/Conservator	1	71	9	80	0	0	0	0
2710	36.	County Clerk	6	426	53	479	0	0	0	0
2721	37.	Development Services	16	1,137	140	1,277	0	0	0	0
2724-24	38.	Planning & Building	13	923	114	1,037	0	0	0	0
2724-31	39.	Community Services Building Inspection	1	71	9	80	1	133	14	147
2724-32	40.	Code Enforcement Srvs	4	284	35	319	0	0	0	0
2725	41.	Environmental Health	1	71	9	80	1	133	14	147
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	63	4,475	551	5,026	0	0	0	0
3200	45.	County Airport	1	71	9	80	0	0	0	0
3300	46.	Transportation Development	0	0	0	0	0	0	0	0
4102-00	47.	Mental Health	16	1,137	140	1,277	4	533	57	589
4103-10	48.	Health	19	1,350	166	1,516	1	133	14	147
4104-00	49.	Mental Health Service Act	7	497	61	558	2	266	28	295
4120-00	50.	Human Services Admin	33	2,344	289	2,633	0	0	0	0
4580	51.	Fleet Management ISF	30	2,131	263	2,394	0	0	0	0
4581	52.	Information Technology ISF	140	9,945	1,225	11,170	2	266	28	295
4590	53.	Liability Insurance ISF	2	142	18	160	0	0	0	0
4591	54.	Workers' Comp. Ins. ISF	4	284	35	319	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	0	0	0	0
5101-00	57.	Welfare	48	3,410	420	3,830	7	932	99	1,032
5200	58.	IHSS Public Authority	2	142	18	160	0	0	0	0
6201	59.	County Library	3	213	26	239	0	0	0	0
6301	60.	Bi-County Farm Advisor	1	71	9	80	1	133	14	147
7101	61.	Parks and Recreation	24	1,705	210	1,915	0	0	0	0
7201	62.	Community Memorial Museum	1	71	9	80	0	0	0	0
7203	63.	Vets Memorial Community Bldg	4	284	35	319	0	0	0	0
	64.A	Other Departments-1	302	21,452	2,643	24,095	5	666	71	737
	64.B	Other Departments-2	259	18,398	2,266	20,664	0	0	0	0
	65.	Non County Agencies	3	213	26	239	0	0	0	0
		TOTAL (First Allocation Base)	1,568	111,381	N/A	122,967	46	6,127	N/A	6,764
		LESS: Service Dept., No. 1--7	244	17,332	N/A	17,332	1	133	N/A	133
		TOTAL (Second Allocation Base)	1,324	94,049	11,586	105,635	45	5,994	637	6,631

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

All Departments			Mail Services				Printing Services			
			Alloc Base (\$ Postage)	First Alloc (\$)	Second Alloc (\$)	Sub Total (\$)	Alloc Base (\$ Print)	First Alloc (\$)	Second Alloc (\$)	Sub Total (\$)
Dept. No.		Department Name								
1102	1.	County Administrator	248	115	N/A	115	1,185	112	N/A	112
1201	2.	Auditor-Controller	10,425	4,858	N/A	4,858	955	91	N/A	91
1202	3.	Treasurer-Tax Collector	2,363	1,101	N/A	1,101	3,081	292	N/A	292
1205	4.	General Services Department	81	38	N/A	38	527	50	N/A	50
1301	5.	County Counsel	676	315	N/A	315	210	20	N/A	20
1401	6.	Human Resources	1,093	509	N/A	509	5,018	476	N/A	476
1700	7.	Building Maintenance	24	11	N/A	11	79	7	N/A	7
1101	8.	Board of Supervisors	137	64	7	71	428	41	5	46
1105	9.	Clerk of the Board	877	409	46	455	206	20	2	22
1203	10.	Assessor	7,205	3,357	379	3,737	101	10	1	11
1204	11.	Revenue Collection	1,183	551	62	614	0	0	0	0
1502	12.	Elections	25,400	11,836	1,337	13,173	0	0	0	0
1600	13.	Sheriff-Communications	0	0	0	0	0	0	0	0
1702	14.	Water/Wastewater Facilities	37	17	2	19	0	0	0	0
1920	15.	Engineering Services	121	56	6	63	157	15	2	17
1922	16.	Water Resources	1,745	813	92	905	149	14	2	16
2103	17.	Sheriff's Court Bailiffs	0	0	0	0	0	0	0	0
2106	18.	Public Defender	0	0	0	0	0	0	0	0
2112	19.	Consolidated Courts	0	0	0	0	0	0	0	0
2125	20.	District Attorney	0	0	0	0	0	0	0	0
2125-01	21.	DA-Criminal Division	1,532	714	81	795	2,551	242	29	272
2125-03	22.	DA-Victim/Witness Assistance	1,359	633	72	705	1,024	97	12	109
2125-05	23.	DA-Statutory Rape Vert Prosecute	0	0	0	0	196	19	2	21
2201	24.	Sheriff-Coroner	7,113	3,315	375	3,689	4,876	463	56	519
2205	25.	Sheriff-Boat Patrol	0	0	0	0	0	0	0	0
2208	26.	Sheriff-Live Oak Contract	0	0	0	0	0	0	0	0
2301	27.	Sheriff-County Jail	175	82	9	91	8,301	788	96	883
2302	28.	Anti-Drug Abuse Enforcement	0	0	0	0	0	0	0	0
2304	29.	Probation	1,748	814	92	906	2,230	212	26	237
2309	30.	Bi-County Juvenile Hall	0	0	0	0	0	0	0	0
2401	31.	Emergency Services	128	60	7	67	0	0	0	0
2402	32.	Fire Services Administration	81	38	4	42	0	0	0	0
2601	33.	Agricultural Commissioner	2,090	974	110	1,084	942	89	11	100
2706	34.	Recorder	11,056	5,152	582	5,734	0	0	0	0
2709	35.	Pub. Guardian/Conservator	738	344	39	383	0	0	0	0
2710	36.	County Clerk	8,188	3,815	431	4,247	239	23	3	25
2721	37.	Development Services	176	82	9	91	789	75	9	84
2724-24	38.	Planning & Building	2,775	1,293	146	1,439	65	6	1	7
2724-31	39.	Community Services Building Inspection	2	1	0	1	695	66	8	74
2724-32	40.	Code Enforcement Svcs	3,092	1,441	163	1,604	81	8	1	9
2725	41.	Environmental Health	611	285	32	317	890	84	10	95
2726	42.	Animal Control	111	52	6	58	0	0	0	0
2727	43.	CUPA	416	194	22	216	473	45	5	50
3100	44.	Road	1,659	773	87	861	601	57	7	64
3200	45.	County Airport	48	23	3	25	0	0	0	0
3300	46.	Transportation Development	0	0	0	0	0	0	0	0
4102-00	47.	Mental Health	7,822	3,645	412	4,057	0	0	0	0
4103-10	48.	Health	5,143	2,396	271	2,667	1,904	181	22	203
4104-00	49.	Mental Health Service Act	0	0	0	0	4	0	0	0
4120-00	50.	Human Services Admin	0	0	0	0	0	0	0	0
4580	51.	Fleet Management ISF	96	45	5	50	0	0	0	0
4581	52.	Information Technology ISF	38	18	2	20	0	0	0	0
4590	53.	Liability Insurance ISF	0	0	0	0	0	0	0	0
4591	54.	Workers' Comp. Ins. ISF	0	0	0	0	146	14	2	16
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	58,249	27,143	3,067	30,210	12,081	1,147	139	1,286
5200	58.	IHSS Public Authority	0	0	0	0	0	0	0	0
6201	59.	County Library	1,939	904	102	1,006	6,127	582	71	652
6301	60.	Bi-County Farm Advisor	0	0	0	0	982	93	11	105
7101	61.	Parks and Recreation	12	5	1	6	2,549	242	29	271
7201	62.	Community Memorial Museum	550	256	29	285	0	0	0	0
7203	63.	Vets Memorial Community Bldg	124	58	7	64	0	0	0	0
	64.A	Other Departments-1	18,092	8,431	953	9,383	1,258	119	14	134
	64.B	Other Departments-2	833	388	44	432	16,577	1,573	191	1,764
	65.	Non County Agencies	185	86	10	96	79	7	1	8
		TOTAL (First Allocation Base)	187,798	87,510	N/A	96,613	77,755	7,380	N/A	8,148
		LESS: Service Dept., No. 1--7	14,909	6,947	N/A	6,947	11,054	1,049	N/A	1,049
		TOTAL (Second Allocation Base)	172,889	80,563	9,103	89,666	66,701	6,331	768	7,098

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

All Departments			Copier Services				Direct Identified					Summary
Dept. No.	Department Name	Alloc Base (\$ Copier)	First Alloc (\$)	Second Alloc (\$)	Sub Total (\$)	Alloc Base (% Salary)	First Alloc (\$)	Second Alloc (\$)	Less Direct Billings (\$)	Sub Total (\$)	Net Total Allocated (\$)	
1102	1. County Administrator	409	48	N/A	48	0.00	0	N/A	0	0	1,341	
1201	2. Auditor-Controller	681	80	N/A	80	0.00	0	N/A	0	0	5,526	
1202	3. Treasurer-Tax Collector	0	0	N/A	0	0.00	0	N/A	0	0	1,891	
1205	4. General Services Department	1,930	227	N/A	227	0.00	0	N/A	0	0	2,091	
1301	5. County Counsel	864	102	N/A	102	0.00	0	N/A	0	0	1,928	
1401	6. Human Resources	838	99	N/A	99	0.01	55	N/A	0	55	2,205	
1700	7. Building Maintenance	0	0	N/A	0	29.01	194,163	N/A	205,284	(11,122)	(30)	
1101	8. Board of Supervisors	526	62	7	69	0.00	0	0	0	0	505	
1105	9. Clerk of the Board	234	28	3	31	0.00	0	0	0	0	507	
1203	10. Assessor	2,057	242	27	269	0.00	0	0	0	0	4,814	
1204	11. Revenue Collection	291	34	4	38	0.00	0	0	0	0	652	
1502	12. Elections	188	22	2	25	0.00	0	0	0	0	13,517	
1600	13. Sheriff-Communications	455	54	6	59	0.00	0	0	0	0	1,575	
1702	14. Water/Wastewater Facilities	0	0	0	0	2.39	15,991	2,344	17,385	950	1,847	
1920	15. Engineering Services	701	82	9	92	0.00	0	0	0	0	809	
1922	16. Water Resources	783	92	10	102	0.00	0	0	0	0	1,901	
2103	17. Sheriff's Court Bailiffs	0	0	0	0	0.00	0	0	0	0	80	
2106	18. Public Defender	0	0	0	0	0.00	0	0	0	0	80	
2112	19. Consolidated Courts	0	0	0	0	0.00	0	0	0	0	0	
2125	20. District Attorney	0	0	0	0	0.00	0	0	0	0	0	
2125-01	21. DA-Criminal Division	3,175	373	42	415	0.36	2,384	349	0	2,734	5,320	
2125-03	22. DA-Victim/Witness Assistance	425	50	6	56	0.00	0	0	0	0	1,667	
2125-05	23. DA-Statutory Rape Vert Prosecute	0	0	0	0	0.00	0	0	0	0	543	
2201	24. Sheriff-Coroner	1,726	203	23	226	0.06	385	56	0	441	9,576	
2205	25. Sheriff-Boat Patrol	0	0	0	0	0.00	0	0	0	0	160	
2208	26. Sheriff-Live Oak Contract	0	0	0	0	0.00	0	0	0	0	638	
2301	27. Sheriff-County Jail	1,445	170	19	189	0.16	1,077	158	0	1,235	4,233	
2302	28. Anti-Drug Abuse Enforcement	0	0	0	0	0.00	0	0	0	0	0	
2304	29. Probation	2,339	275	31	306	0.00	0	0	0	0	8,262	
2309	30. Bi-County Juvenile Hall	0	0	0	0	0.00	0	0	0	0	0	
2401	31. Emergency Services	0	0	0	0	0.00	0	0	0	0	1,104	
2402	32. Fire Services Administration	0	0	0	0	0.00	0	0	0	0	42	
2601	33. Agricultural Commissioner	1,105	130	15	145	2.40	16,095	2,359	0	18,453	24,815	
2706	34. Recorder	494	58	6	65	0.00	0	0	0	0	6,277	
2709	35. Pub. Guardian/Conservator	0	0	0	0	0.00	0	0	0	0	462	
2710	36. County Clerk	0	0	0	0	0.00	0	0	0	0	4,751	
2721	37. Development Services	783	92	10	102	0.00	0	0	0	0	1,554	
2724-24	38. Planning & Building	1,494	176	20	195	0.00	0	0	0	0	2,679	
2724-31	39. Community Services Building Inspection	1,450	171	19	190	0.00	0	0	0	0	492	
2724-32	40. Code Enforcement Svcs	0	0	0	0	0.00	0	0	0	0	1,931	
2725	41. Environmental Health	1,450	171	19	190	0.00	0	0	0	0	828	
2726	42. Animal Control	0	0	0	0	0.00	0	0	0	0	58	
2727	43. CUPA	0	0	0	0	0.00	0	0	0	0	266	
3100	44. Road	89	10	1	12	0.08	538	79	0	617	6,580	
3200	45. County Airport	0	0	0	0	0.00	0	0	0	0	105	
3300	46. Transportation Development	0	0	0	0	0.00	0	0	0	0	0	
4102-00	47. Mental Health	0	0	0	0	0.03	231	34	0	265	6,187	
4103-10	48. Health	1,320	155	17	173	0.00	0	0	0	0	4,706	
4104-00	49. Mental Health Service Act	0	0	0	0	0.00	0	0	0	0	854	
4120-00	50. Human Services Admin	75	9	1	10	0.03	231	34	0	265	2,907	
4580	51. Fleet Management ISF	79	9	1	10	21.65	144,892	21,234	163,057	3,068	5,522	
4581	52. Information Technology ISF	556	65	7	73	31.80	212,793	31,185	219,403	24,575	36,132	
4590	53. Liability Insurance ISF	0	0	0	0	0.00	0	0	0	0	160	
4591	54. Workers' Comp. Ins. ISF	213	25	3	28	0.00	0	0	0	0	362	
4595	55. Employee Wellness Services	0	0	0	0	0.00	0	0	0	0	0	
5000	56. Trial Court Agency	0	0	0	0	0.00	0	0	0	0	0	
5101-00	57. Welfare	12,717	1,496	167	1,663	0.02	154	23	0	176	38,196	
5200	58. IHSS Public Authority	371	44	5	49	0.00	0	0	0	0	208	
6201	59. County Library	2,312	272	30	302	0.00	0	0	0	0	2,199	
6301	60. Bi-County Farm Advisor	5,405	636	71	707	0.00	0	0	0	0	1,038	
7101	61. Parks and Recreation	0	0	0	0	3.05	20,419	2,992	22,728	683	2,875	
7201	62. Community Memorial Museum	193	23	3	25	0.00	0	0	0	0	391	
7203	63. Vets Memorial Community Bldg	0	0	0	0	5.98	40,030	5,866	47,998	(2,102)	(1,719)	
64.A	64.A Other Departments-1	15,760	1,854	207	2,061	0.43	2,852	418	3,197	73	36,483	
64.B	64.B Other Departments-2	3,190	375	42	417	2.53	16,965	2,486	17,425	2,026	25,303	
65.	65. Non County Agencies	669	79	9	87	0.00	0	0	0	0	431	
TOTAL (First Allocation Base)		68,790	8,091	N/A	8,933	100.00	669,253	N/A	696,478	42,392	285,816	
LESS: Service Dept., No. 1--7		4,722	555	N/A	555	29.02	194,218	N/A	205,284	(11,066)	14,951	
TOTAL (Second Allocation Base)		64,069	7,536	842	8,377	70.98	475,036	69,617	491,194	53,459	270,866	

Exhibit 3D.1 Cost Allocation, Sutter County General Services, Year Ended June 30, 2017

Other Departments-1			Purchasing				Vehicles			
			Alloc Base	First Alloc	Second Alloc	Sub Total	Alloc Base	First Alloc	Second Alloc	Sub Total
Dept. No.	Department Name		(# of Purch)	(\$)	(\$)	(\$)	(# of Purch)	(\$)	(\$)	(\$)
0112	64.01	Child Supp Serv Reimb/Adjustment	1	71	9	80	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	5	355	44	399	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
0273	64.08	Local Innovation	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	19	1,350	166	1,516	0	0	0	0
0309	64.13	County Service Area C	1	71	9	80	0	0	0	0
0311	64.14	County Service Area D	1	71	9	80	0	0	0	0
0320	64.15	Sutter County Water Agency	1	71	9	80	0	0	0	0
0321	64.16	Lo Canal Operations & Maintenance	3	213	26	239	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	1	71	9	80	0	0	0	0
1103	64.24	Non-Departmental Expense	15	1,066	131	1,197	0	0	0	0
1209	64.25	General Revenues	0	0	0	0	0	0	0	0
1801	64.26	Plant Acquisition	41	2,912	359	3,271	0	0	0	0
1,803	64.27	Capital Projects	0	0	0	0	0	0	0	0
1911	64.28	General Insurance & Bonds	0	0	0	0	0	0	0	0
1923	64.29	Flood Control	0	0	0	0	0	0	0	0
2104	64.30	Grand Jury	3	213	26	239	0	0	0	0
2109	64.31	Trial Court Funding	0	0	0	0	0	0	0	0
2125-08	64.32	DA-Criminal Investigation	12	852	105	957	5	666	71	737
2125-09	64.33	DA-Welfare Investigation	0	0	0	0	0	0	0	0
2125-10	64.34	XC County Victim Services Prog	3	213	26	239	0	0	0	0
2125-11	64.35	CA Witness Relocation & Assist	0	0	0	0	0	0	0	0
2125-72	64.36	Local Community Correction Acc	0	0	0	0	0	0	0	0
2202	64.37	Net 5-Sheriff	0	0	0	0	0	0	0	0
2303	64.38	Delinquency Prevention Commiss'n	0	0	0	0	0	0	0	0
2703	64.39	Fish & Game Propagation	0	0	0	0	0	0	0	0
2711	64.40	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	45	3,197	394	3,590	0	0	0	0
4102-02	64.43	Mental Health-Homeless Mgt	1	71	9	80	0	0	0	0
4102-03	64.44	Mental Health-Crisis Clinic	9	639	79	718	0	0	0	0
4102-04	64.45	Mental Health-Community Services	1	71	9	80	0	0	0	0
4102-07	64.46	Mental Health-Inpatient	56	3,978	490	4,468	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	5	355	44	399	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	1	71	9	80	0	0	0	0
4102-16	64.54	Mental Health-Outpatient/Adult	14	994	123	1,117	0	0	0	0
4102-17	64.55	Mental Health-Outpatient/Child	14	994	123	1,117	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	71	9	80	0	0	0	0
4102-22	64.58	Mental Health-Camp Singer	1	71	9	80	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
4102-29	64.61	Mental Health-Yuba County BF	1	71	9	80	0	0	0	0
4102-31	64.62	Mental Health-CSS/Admin Sup	0	0	0	0	0	0	0	0
4102-32	64.63	Mental Health-CSOC Adult Prgm	0	0	0	0	0	0	0	0
4102-34	64.64	Mental Health-Victor Community	0	0	0	0	0	0	0	0
4102-35	64.65	Mental Health-CSS/Direct/Case Svcs	0	0	0	0	0	0	0	0
4102-36	64.66	Mental Health-Substance Abuse Crime	1	71	9	80	0	0	0	0
4102-38	64.67	Mental Health-Justice Asst. Grant	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	26	1,847	228	2,074	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
4102-50	64.72	Mental Health-Drug Outpatient	6	426	53	479	0	0	0	0
4102-51	64.73	Mental Health-OFC	2	142	18	160	0	0	0	0
4102-52	64.74	Mental Health-Drug/Outreach	0	0	0	0	0	0	0	0
4102-53	64.75	Mental Health-Drug & Alcohol Juv	1	71	9	80	0	0	0	0
4102-54	64.76	Mental Health-First Steps	11	781	96	878	0	0	0	0
4102-58	64.77	Mental Health-Drug Court SC	0	0	0	0	0	0	0	0
4102-59	64.78	Mental Health-Yuba County	0	0	0	0	0	0	0	0
Total Other Departments-1			302	21,452	2,643	24,095	5	666	71	737

Exhibit 3D.1 Cost Allocation, Sutter County General Services, Year Ended June 30, 2017

Other Departments-2			Purchasing				Vehicles			
			Alloc Base	First Alloc	Second Alloc	Sub Total	Alloc Base	First Alloc	Second Alloc	Sub Total
Dept. No.	Department Name		(# of Purch)	(\$)	(\$)	(\$)	(# of Purch)	(\$)	(\$)	(\$)
4102-65	64.79	Mental Health-UR/QI Programs	8	568	70	638	0	0	0	0
4102-68	64.80	Mental Health-Drug Medi-Cal	0	0	0	0	0	0	0	0
4102-72	64.81	Mental Health-Local Comm Corr	0	0	0	0	0	0	0	0
4102-80	64.82	Mental Health-SB678	0	0	0	0	0	0	0	0
4102-81	64.83	Mental Health-Juvenile Probation	0	0	0	0	0	0	0	0
4102-82	64.84	Mental Health-Forensic	2	142	18	160	0	0	0	0
4103-12	64.85	Health-Children & Family	10	710	88	798	0	0	0	0
4103-15	64.86	Health-Vital Statistics	1	71	9	80	0	0	0	0
4103-20	64.87	Health-CCS	5	355	44	399	0	0	0	0
4103-22	64.88	Health-Homeless Pilot	0	0	0	0	0	0	0	0
4103-26	64.89	Health-MCH	2	142	18	160	0	0	0	0
4103-29	64.90	Health-Foster Care	3	213	26	239	0	0	0	0
4103-30	64.91	Health-Nursing Admin	0	0	0	0	0	0	0	0
4103-31	64.92	Health-CHDP	1	71	9	80	0	0	0	0
4103-33	64.93	Health-CMSP Local Health Conn	1	71	9	80	0	0	0	0
4103-35	64.94	Health-Field Nursing	3	213	26	239	0	0	0	0
4103-36	64.95	Health-Bioterrorism	12	852	105	957	0	0	0	0
4103-37	64.96	Health-Pandemic Flu Preparedness	5	355	44	399	0	0	0	0
4103-38	64.97	Health-Acute Communicable Dis	4	284	35	319	0	0	0	0
4103-39	64.98	Health-Immunization Grant	3	213	26	239	0	0	0	0
4103-40	64.99	Health-WIC Nutrition	16	1,137	140	1,277	0	0	0	0
4103-43	64.100	Health-Homeland Security Grant	2	142	18	160	0	0	0	0
4103-45	64.101	Health-WIC Breast Feeding P	0	0	0	0	0	0	0	0
4103-49	64.102	Health-P3 Impl Mass Vacc Readins Carr	0	0	0	0	0	0	0	0
4103-50	64.103	Health-Laboratory	5	355	44	399	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	1	71	9	80	0	0	0	0
4103-54	64.106	Health-Chlamydia	1	71	9	80	0	0	0	0
4103-55	64.107	Health-Lead Poisoning	2	142	18	160	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	9	639	79	718	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	12	852	105	957	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	3	213	26	239	0	0	0	0
4103-81	64.117	Health-Public Health Clinic	5	355	44	399	0	0	0	0
4103-99	64.118	Health-Tobacco Control	13	923	114	1,037	0	0	0	0
4104-01	64.119	MHSA-Children's Sed Full Svc Part	3	213	26	239	0	0	0	0
4104-02	64.120	MHSA-Urgent Services	2	142	18	160	0	0	0	0
4104-03	64.121	MHSA-Transition Age Youth FSP	6	426	53	479	0	0	0	0
4104-04	64.122	MHSA-Adult and Older Adult FSP	2	142	18	160	0	0	0	0
4104-05	64.123	MHSA-Older Adult Mobile Outreach	0	0	0	0	0	0	0	0
4104-06	64.124	MHSA-Ethnic Outreach Services	12	852	105	957	0	0	0	0
4104-07	64.125	MHSA-Housing Program	2	142	18	160	0	0	0	0
4104-08	64.126	MHSA-Wellness & Recover Adult	31	2,202	271	2,473	0	0	0	0
4104-09	64.127	MHSA-Adult Urgent Services	3	213	26	239	0	0	0	0
4104-10	64.128	MHSA-Therapeutic Services	5	355	44	399	0	0	0	0
4104-11	64.129	MHSA-Systems Transformation	0	0	0	0	0	0	0	0
4104-12	64.130	MHSA-Community Prev Team	36	2,557	315	2,872	0	0	0	0
4104-14	64.131	MHSA-MHSA IT Proj	9	639	79	718	0	0	0	0
4104-15	64.132	MHSA-Work Educ & Training	6	426	53	479	0	0	0	0
4104-16	64.133	MHSA-Innovation	0	0	0	0	0	0	0	0
4104-17	64.134	MHSA-Administrative	1	71	9	80	0	0	0	0
4110	64.135	Health Care-General	0	0	0	0	0	0	0	0
4112	64.136	Health-County Share	0	0	0	0	0	0	0	0
4120-93	64.137	Human Services-Security & Compliance	0	0	0	0	0	0	0	0
4134-00	64.138	Jail Medical	8	568	70	638	0	0	0	0
4134-72	64.139	Jail Medical-LCC	0	0	0	0	0	0	0	0
4201	64.140	Non-County Providers	0	0	0	0	0	0	0	0
4301	64.141	California Children's Services	0	0	0	0	0	0	0	0
4400	64.142	Sutter Co Waterworks District #1	1	71	9	80	0	0	0	0
5101-05	64.143	Welfare-Social Workers Empy	0	0	0	0	0	0	0	0
5101-10	64.144	Welfare-Admin Support	0	0	0	0	0	0	0	0
5101-15	64.145	Welfare-Non-Welfare Admin Svcs	0	0	0	0	0	0	0	0
5101-20	64.146	Welfare-Social Services	1	71	9	80	0	0	0	0
5101-30	64.147	Welfare-Eligibility & Nonservices	0	0	0	0	0	0	0	0
5101-35	64.148	Welfare-Welfare Fraud	0	0	0	0	0	0	0	0
5101-40	64.149	Welfare-Clerical Support	0	0	0	0	0	0	0	0
5201	64.150	In-Home Supportive Services	1	71	9	80	0	0	0	0
5204	64.151	TANF-Family Group	0	0	0	0	0	0	0	0
5206	64.152	TANF-Foster Care	0	0	0	0	0	0	0	0
5211	64.153	Delinquent Tax Sales Trust Fund	0	0	0	0	0	0	0	0
5301	64.154	General Relief	0	0	0	0	0	0	0	0
5302	64.155	General Relief	0	0	0	0	0	0	0	0
5601	64.156	Veterans Service Officer	0	0	0	0	0	0	0	0
6201-35	64.157	Library-Literacy Prg	0	0	0	0	0	0	0	0
7202	64.158	Subsidy Requests Organizations	0	0	0	0	0	0	0	0
7204	64.159	Ettl Hall	1	71	9	80	0	0	0	0
Total Other Departments-2			259	18,398	2,266	20,664	0	0	0	0

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

Other Departments-1			Mail Services				Printing Services			
Dept. No.	Department Name		Alloc	First	Second	Sub	Alloc	First	Second	Sub
			Base	Alloc	Alloc	Total	Base	Alloc	Alloc	Total
			(\$ Postage)	(\$)	(\$)	(\$)	(\$ Print)	(\$)	(\$)	(\$)
0112	64.01	Child Supp Serv Reimb/Adjustment	15,451	7,200	814	8,013	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	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
0273	64.08	Local Innovation	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	317	148	17	164	207	20	2	22
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	13	6	1	7	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
1803	64.27	Capital Projects	534	249	28	277	0	0	0	0
1911	64.28	General Insurance & Bonds	0	0	0	0	0	0	0	0
1923	64.29	Flood Control	0	0	0	0	0	0	0	0
2104	64.30	Grand Jury	793	369	42	411	0	0	0	0
2109	64.31	Trial Court Funding	0	0	0	0	0	0	0	0
2125-08	64.32	DA-Criminal Investigation	109	51	6	57	0	0	0	0
2125-09	64.33	DA-Welfare Investigation	0	0	0	0	0	0	0	0
2125-10	64.34	XC County Victim Services Prog	6	3	0	3	1,051	100	12	112
2125-11	64.35	CA Witness Relocation & Assist	0	0	0	0	0	0	0	0
2125-72	64.36	Local Community Correction Acc	0	0	0	0	0	0	0	0
2202	64.37	Net 5-Sheriff	0	0	0	0	0	0	0	0
2303	64.38	Delinquency Prevention Commiss'n	38	18	2	20	0	0	0	0
2703	64.39	Fish & Game Propagation	142	66	7	73	0	0	0	0
2711	64.40	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	691	322	36	358	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
4102-29	64.61	Mental Health-Yuba County BF	0	0	0	0	0	0	0	0
4102-31	64.62	Mental Health-CSS/Admin Sup	0	0	0	0	0	0	0	0
4102-32	64.63	Mental Health-CSOC Adult Prgm	0	0	0	0	0	0	0	0
4102-34	64.64	Mental Health-Victor Community	0	0	0	0	0	0	0	0
4102-35	64.65	Mental Health-CSS/Direct/Case Svcs	0	0	0	0	0	0	0	0
4102-36	64.66	Mental Health-Substance Abuse Crime	0	0	0	0	0	0	0	0
4102-38	64.67	Mental Health-Justice Asst. Grant	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
4102-50	64.72	Mental Health-Drug Outpatient	0	0	0	0	0	0	0	0
4102-51	64.73	Mental Health-OFC	0	0	0	0	0	0	0	0
4102-52	64.74	Mental Health-Drug/Outreach	0	0	0	0	0	0	0	0
4102-53	64.75	Mental Health-Drug & Alcohol Juv	0	0	0	0	0	0	0	0
4102-54	64.76	Mental Health-First Steps	0	0	0	0	0	0	0	0
4102-58	64.77	Mental Health-Drug Court SC	0	0	0	0	0	0	0	0
4102-59	64.78	Mental Health-Yuba County	0	0	0	0	0	0	0	0
Total Other Departments-1			18,092	8,431	953	9,383	1,258	119	14	134

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

Other Departments-2			Mail Services				Printing Services			
			Alloc Base (\$ Postage)	First Alloc (\$)	Second Alloc (\$)	Sub Total (\$)	Alloc Base (\$ Print)	First Alloc (\$)	Second Alloc (\$)	Sub Total (\$)
4102-65	64.79	Mental Health-UR/QI Programs	0	0	0	0	0	0	0	
4102-68	64.80	Mental Health-Drug Medi-Cal	0	0	0	0	0	0	0	
4102-72	64.81	Mental Health-Local Comm Corr	0	0	0	0	0	0	0	
4102-80	64.82	Mental Health-SB678	0	0	0	0	0	0	0	
4102-81	64.83	Mental Health-Juvenile Probation	0	0	0	0	0	0	0	
4102-82	64.84	Mental Health-Forensic	0	0	0	0	0	0	0	
4103-12	64.85	Health-Children & Family	0	0	0	0	0	0	0	
4103-15	64.86	Health-Vital Statistics	0	0	0	0	1,677	159	19	178
4103-20	64.87	Health-CCS	0	0	0	0	108	10	1	11
4103-22	64.88	Health-Homeless Pilot	0	0	0	0	0	0	0	0
4103-26	64.89	Health-MCH	0	0	0	0	432	41	5	46
4103-29	64.90	Health-Foster Care	0	0	0	0	0	0	0	0
4103-30	64.91	Health-Nursing Admin	0	0	0	0	0	0	0	0
4103-31	64.92	Health-CHDP	0	0	0	0	0	0	0	0
4103-33	64.93	Health-CMSP Local Health Conn	0	0	0	0	0	0	0	0
4103-35	64.94	Health-Field Nursing	0	0	0	0	0	0	0	0
4103-36	64.95	Health-Bioterrorism	0	0	0	0	0	0	0	0
4103-37	64.96	Health-Pandemic Flu Preparedness	0	0	0	0	83	8	1	9
4103-38	64.97	Health-Acute Communicable Dis	0	0	0	0	0	0	0	0
4103-39	64.98	Health-Immunization Grant	0	0	0	0	176	17	2	19
4103-40	64.99	Health-WIC Nutrition	0	0	0	0	1,285	122	15	137
4103-43	64.100	Health-Homeland Security Grant	0	0	0	0	0	0	0	0
4103-45	64.101	Health-WIC Breast Feeding P	0	0	0	0	52	5	1	5
4103-49	64.102	Health-P3 Impl Mass Vacc Readins Car	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	52	24	3	27	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	347	33	4	37
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	9,855	935	113	1,049
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	1,142	108	13	122
4103-99	64.118	Health-Tobacco Control	0	0	0	0	312	30	4	33
4104-01	64.119	MHSA-Children's Sed Full Svc Part	0	0	0	0	6	1	0	1
4104-02	64.120	MHSA-Urgent Services	0	0	0	0	0	0	0	0
4104-03	64.121	MHSA-Transition Age Youth FSP	0	0	0	0	0	0	0	0
4104-04	64.122	MHSA-Adult and Older Adult FSP	3	1	0	1	0	0	0	0
4104-05	64.123	MHSA-Older Adult Mobile Outreach	0	0	0	0	0	0	0	0
4104-06	64.124	MHSA-Ethnic Outreach Services	0	0	0	0	0	0	0	0
4104-07	64.125	MHSA-Housing Program	0	0	0	0	0	0	0	0
4104-08	64.126	MHSA-Wellness & Recover Adult	0	0	0	0	0	0	0	0
4104-09	64.127	MHSA-Adult Urgent Services	0	0	0	0	0	0	0	0
4104-10	64.128	MHSA-Therapeutic Services	0	0	0	0	287	27	3	31
4104-11	64.129	MHSA-Systems Transformation	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
4110	64.135	Health Care-General	0	0	0	0	0	0	0	0
4112	64.136	Health-County Share	0	0	0	0	0	0	0	0
4120-93	64.137	Human Services-Security & Compliance	0	0	0	0	0	0	0	0
4134-00	64.138	Jail Medical	0	0	0	0	663	63	8	71
4134-72	64.139	Jail Medical-LCC	0	0	0	0	0	0	0	0
4201	64.140	Non-County Providers	0	0	0	0	0	0	0	0
4301	64.141	California Children's Services	0	0	0	0	0	0	0	0
4400	64.142	Sutter Co Waterworks District #1	679	316	36	352	153	15	2	16
5101-05	64.143	Welfare-Social Workers Empy	0	0	0	0	0	0	0	0
5101-10	64.144	Welfare-Admin Support	0	0	0	0	0	0	0	0
5101-15	64.145	Welfare-Non-Welfare Admin Svcs	0	0	0	0	0	0	0	0
5101-20	64.146	Welfare-Social Services	0	0	0	0	0	0	0	0
5101-30	64.147	Welfare-Eligibility & Nonservices	0	0	0	0	0	0	0	0
5101-35	64.148	Welfare-Welfare Fraud	0	0	0	0	0	0	0	0
5101-40	64.149	Welfare-Clerical Support	0	0	0	0	0	0	0	0
5201	64.150	In-Home Supportive Services	0	0	0	0	0	0	0	0
5204	64.151	TANF-Family Group	0	0	0	0	0	0	0	0
5206	64.152	TANF-Foster Care	0	0	0	0	0	0	0	0
5211	64.153	Delinquent Tax Sales Trust Fund	0	0	0	0	0	0	0	0
5301	64.154	General Relief	0	0	0	0	0	0	0	0
5302	64.155	General Relief	0	0	0	0	0	0	0	0
5601	64.156	Veterans Service Officer	0	0	0	0	0	0	0	0
6201-35	64.157	Library-Literacy Prg	0	0	0	0	0	0	0	0
7202	64.158	Subsidy Requests Organizations	0	0	0	0	0	0	0	0
7204	64.159	Ettl Hall	100	47	5	52	0	0	0	0
Total Other Departments-2			833	388	44	432	16,577	1,573	191	1,764

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

Other Departments-1		Copier Services				Direct Identified					Summary	
Dept. No.	Department Name	Alloc Base (\$ Copier)	First Alloc (\$)	Second Alloc (\$)	Sub Total (\$)	Alloc Base (% Salary)	First Alloc (\$)	Second Alloc (\$)	Less Direct Billings (\$)	Sub Total (\$)	Net Total Allocated (\$)	
0112	64.01	Child Supp Serv Reimb/Adjustment	1,049	123	14	137	0	0	0	0	0	8,230
0140	64.02	County Local Revenue Fund	0	0	0	0	0	0	0	0	0	0
0177	64.03	CCPIF SB 678	0	0	0	0	0	0	0	0	0	0
0184	64.04	Sheriff Inmate Welfare	0	0	0	0	0	0	0	0	0	399
0241	64.05	Public Safety Realignment 2011	0	0	0	0	0	0	0	0	0	0
0252	64.06	Emergency Medical Service	0	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	0
0273	64.08	Local Innovation	0	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	0
0289	64.10	EDBG PI Fund	0	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	0
0305	64.12	County Service Area F	0	0	0	0	0	0	0	0	0	1,702
0309	64.13	County Service Area C	0	0	0	0	0	0	0	0	0	80
0311	64.14	County Service Area D	0	0	0	0	0	0	0	0	0	80
0320	64.15	Sutter County Water Agency	0	0	0	0	0	0	0	0	0	80
0321	64.16	Lo Canal Operations & Maintenance	0	0	0	0	0	0	0	0	0	239
0326	64.17	County Water Zone #4	0	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	0
0329	64.19	County Water Zone #7	0	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	0
0340	64.21	Co Consolid St Lighting District	0	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	0
0395	64.23	Rio Ramaza Comm. Serv District	0	0	0	0	2,852	418	3,197	73	160	160
1103	64.24	Non-Departmental Expense	0	0	0	0	0	0	0	0	0	1,197
1209	64.25	General Revenues	0	0	0	0	0	0	0	0	0	0
1801	64.26	Plant Acquisition	0	0	0	0	0	0	0	0	0	3,271
1803	64.27	Capital Projects	6,562	772	86	858	0	0	0	0	0	1,135
1911	64.28	General Insurance & Bonds	0	0	0	0	0	0	0	0	0	0
1923	64.29	Flood Control	0	0	0	0	0	0	0	0	0	0
2104	64.30	Grand Jury	1,501	177	20	196	0	0	0	0	0	847
2109	64.31	Trial Court Funding	0	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	1,751
2125-09	64.33	DA-Welfare Investigation	0	0	0	0	0	0	0	0	0	0
2125-10	64.34	XC County Victim Services Prog	0	0	0	0	0	0	0	0	0	354
2125-11	64.35	CA Witness Relocation & Assist	0	0	0	0	0	0	0	0	0	0
2125-72	64.36	Local Community Correction Acc	0	0	0	0	0	0	0	0	0	0
2202	64.37	Net 5-Sheriff	0	0	0	0	0	0	0	0	0	0
2303	64.38	Delinquency Prevention Commiss'n	0	0	0	0	0	0	0	0	0	20
2703	64.39	Fish & Game Propagation	0	0	0	0	0	0	0	0	0	73
2711	64.40	Domestic Violence Centers	0	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	0
4102-01	64.42	Mental Health-Admin Support	4,843	570	64	633	0	0	0	0	0	4,582
4102-02	64.43	Mental Health-Homeless Mgt	0	0	0	0	0	0	0	0	0	80
4102-03	64.44	Mental Health-Crisis Clinic	0	0	0	0	0	0	0	0	0	718
4102-04	64.45	Mental Health-Community Services	0	0	0	0	0	0	0	0	0	80
4102-07	64.46	Mental Health-Inpatient	873	103	11	114	0	0	0	0	0	4,582
4102-08	64.47	Mental Health-Managed Care	0	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	0
4102-10	64.49	Mental Health-Non IMD	0	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	399
4102-13	64.51	Mental Health-Juvenile Hall/Jail	0	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	0
4102-15	64.53	Mental Health-Conditional Release Prgm	0	0	0	0	0	0	0	0	0	80
4102-16	64.54	Mental Health-Outpatient/Adult	0	0	0	0	0	0	0	0	0	1,117
4102-17	64.55	Mental Health-Outpatient/Child	391	46	5	51	0	0	0	0	0	1,168
4102-19	64.56	Mental Health-Children's IEP Svcs	0	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	80
4102-22	64.58	Mental Health-Camp Singer	0	0	0	0	0	0	0	0	0	80
4102-25	64.59	Mental Health-Systems of Care Children	0	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	0	0
4102-29	64.61	Mental Health-Yuba County BF	0	0	0	0	0	0	0	0	0	80
4102-31	64.62	Mental Health-CSS/Admin Sup	0	0	0	0	0	0	0	0	0	0
4102-32	64.63	Mental Health-CSOC Adult Prgm	0	0	0	0	0	0	0	0	0	0
4102-34	64.64	Mental Health-Victor Community	0	0	0	0	0	0	0	0	0	0
4102-35	64.65	Mental Health-CSS/Direct/Case Svcs	0	0	0	0	0	0	0	0	0	0
4102-36	64.66	Mental Health-Substance Abuse Crime	0	0	0	0	0	0	0	0	0	80
4102-38	64.67	Mental Health-Justice Asst. Grant	0	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	0
4102-42	64.69	Mental Health-Prevention	239	28	3	31	0	0	0	0	0	2,106
4102-44	64.70	Mental Health-Safe & Drug Free Schls	0	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	0	0
4102-50	64.72	Mental Health-Drug Outpatient	0	0	0	0	0	0	0	0	0	479
4102-51	64.73	Mental Health-OFC	0	0	0	0	0	0	0	0	0	160
4102-52	64.74	Mental Health-Drug/Outreach	0	0	0	0	0	0	0	0	0	0
4102-53	64.75	Mental Health-Drug & Alcohol Juv	0	0	0	0	0	0	0	0	0	80
4102-54	64.76	Mental Health-First Steps	302	36	4	40	0	0	0	0	0	917
4102-58	64.77	Mental Health-Drug Court SC	0	0	0	0	0	0	0	0	0	0
4102-59	64.78	Mental Health-Yuba County	0	0	0	0	0	0	0	0	0	0
Total Other Departments-1		15,760	1,854	207	2,061	0	2,852	418	3,197	73	36,483	

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

Other Departments-2			Copier Services				Direct Identified					Summary
Dept. No.		Department Name	Alloc Base (\$ Copier)	First Alloc (\$)	Second Alloc (\$)	Sub Total (\$)	Alloc Base (% Salary)	First Alloc (\$)	Second Alloc (\$)	Less Direct Billings (\$)	Sub Total (\$)	Net Total Allocated (\$)
4102-65	64.79	Mental Health-UR/QI Programs	0	0	0	0	0	0	0	0	0	638
4102-68	64.80	Mental Health-Drug Medi-Cal	0	0	0	0	0	0	0	0	0	0
4102-72	64.81	Mental Health-Local Comm Corr	0	0	0	0	0	0	0	0	0	0
4102-80	64.82	Mental Health-SB678	0	0	0	0	0	0	0	0	0	0
4102-81	64.83	Mental Health-Juvenile Probation	0	0	0	0	0	0	0	0	0	0
4102-82	64.84	Mental Health-Forensic	0	0	0	0	0	0	0	0	0	160
4103-12	64.85	Health-Children & Family	0	0	0	0	0	0	0	0	0	798
4103-15	64.86	Health-Vital Statistics	0	0	0	0	0	0	0	0	0	258
4103-20	64.87	Health-CCS	0	0	0	0	0	0	0	0	0	410
4103-22	64.88	Health-Homeless Pilot	0	0	0	0	0	0	0	0	0	0
4103-26	64.89	Health-MCH	0	0	0	0	0	0	0	0	0	206
4103-29	64.90	Health-Foster Care	0	0	0	0	0	0	0	0	0	239
4103-30	64.91	Health-Nursing Admin	0	0	0	0	0	0	0	0	0	0
4103-31	64.92	Health-CHDP	0	0	0	0	0	0	0	0	0	80
4103-33	64.93	Health-CMSP Local Health Conn	0	0	0	0	0	0	0	0	0	80
4103-35	64.94	Health-Field Nursing	0	0	0	0	0	0	0	0	0	239
4103-36	64.95	Health-Bioterrorism	0	0	0	0	0	0	0	0	0	957
4103-37	64.96	Health-Pandemic Flu Preparedness	0	0	0	0	0	0	0	0	0	408
4103-38	64.97	Health-Acute Communicable Dis	0	0	0	0	0	0	0	0	0	319
4103-39	64.98	Health-Immunization Grant	0	0	0	0	0	0	0	0	0	258
4103-40	64.99	Health-WIC Nutrition	1,047	123	14	137	0	0	0	0	0	1,550
4103-43	64.100	Health-Homeland Security Grant	0	0	0	0	0	0	0	0	0	160
4103-45	64.101	Health-WIC Breast Feeding P	0	0	0	0	0	0	0	0	0	5
4103-49	64.102	Health-P3 Impl Mass Vacc Readins Cai	0	0	0	0	0	0	0	0	0	0
4103-50	64.103	Health-Laboratory	0	0	0	0	0	0	0	0	0	399
4103-51	64.104	Health-AIDS Surveillance	0	0	0	0	0	0	0	0	0	0
4103-53	64.105	Health-Tuberculosis	0	0	0	0	0	0	0	0	0	80
4103-54	64.106	Health-Chlamydia	0	0	0	0	0	0	0	0	0	80
4103-55	64.107	Health-Lead Poisoning	0	0	0	0	0	0	0	0	0	186
4103-56	64.108	Health-St Tuberculosis Grant	0	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	0	0
4103-60	64.110	Health-Health Education	0	0	0	0	0	0	0	0	0	755
4103-62	64.111	Health-Non-Hlth Dept Immunization	0	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	0
4103-66	64.113	Health-Supp Nutritional Asst Prog Ed	0	0	0	0	0	0	0	0	0	2,006
4103-67	64.114	Health-Supp Nutr Asst Prgm ED-CWD	0	0	0	0	0	0	0	0	0	0
4103-68	64.115	Health-Ebola Supplemental	0	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	239
4103-81	64.117	Health-Public Health Clinic	0	0	0	0	0	0	0	0	0	520
4103-99	64.118	Health-Tobacco Control	0	0	0	0	0	0	0	0	0	1,070
4104-01	64.119	MHSA-Children's Sed Full Svc Part	359	42	5	47	0	0	0	0	0	287
4104-02	64.120	MHSA-Urgent Services	0	0	0	0	0	0	0	0	0	160
4104-03	64.121	MHSA-Transition Age Youth FSP	261	31	3	34	0	0	0	0	0	513
4104-04	64.122	MHSA-Adult and Older Adult FSP	239	28	3	31	0	0	0	0	0	192
4104-05	64.123	MHSA-Older Adult Mobile Outreach	0	0	0	0	0	0	0	0	0	0
4104-06	64.124	MHSA-Ethnic Outreach Services	0	0	0	0	0	0	0	0	0	957
4104-07	64.125	MHSA-Housing Program	0	0	0	0	0	0	0	0	0	160
4104-08	64.126	MHSA-Wellness & Recover Adult	440	52	6	57	0	0	0	0	0	2,531
4104-09	64.127	MHSA-Adult Urgent Services	0	0	0	0	0	0	0	0	0	239
4104-10	64.128	MHSA-Therapeutic Services	141	17	2	18	0	0	0	0	0	448
4104-11	64.129	MHSA-Systems Transformation	0	0	0	0	0	0	0	0	0	0
4104-12	64.130	MHSA-Community Prev Team	358	42	5	47	0	0	0	0	0	2,919
4104-14	64.131	MHSA-MHSA IT Proj	0	0	0	0	0	0	0	0	0	718
4104-15	64.132	MHSA-Work Educ & Training	0	0	0	0	0	0	0	0	0	479
4104-16	64.133	MHSA-Innovation	0	0	0	0	0	0	0	0	0	0
4104-17	64.134	MHSA-Administrative	0	0	0	0	0	0	0	0	0	80
4110	64.135	Health Care-General	0	0	0	0	0	0	0	0	0	0
4112	64.136	Health-County Share	0	0	0	0	0	0	0	0	0	0
4120-93	64.137	Human Services-Security & Compliance	0	0	0	0	0	0	0	0	0	0
4134-00	64.138	Jail Medical	345	41	5	45	0	0	0	0	0	754
4134-72	64.139	Jail Medical-LCC	0	0	0	0	0	0	0	0	0	0
4201	64.140	Non-County Providers	0	0	0	0	0	0	0	0	0	0
4301	64.141	California Children's Services	0	0	0	0	0	0	0	0	0	0
4400	64.142	Sutter Co Waterworks District #1	0	0	0	0	0	0	0	0	0	448
5101-05	64.143	Welfare-Social Workers Empy	0	0	0	0	0	0	0	0	0	0
5101-10	64.144	Welfare-Admin Support	0	0	0	0	0	0	0	0	0	0
5101-15	64.145	Welfare-Non-Welfare Admin Svcs	0	0	0	0	0	0	0	0	0	0
5101-20	64.146	Welfare-Social Services	0	0	0	0	0	0	0	0	0	80
5101-30	64.147	Welfare-Eligibility & Nonservices	0	0	0	0	0	0	0	0	0	0
5101-35	64.148	Welfare-Welfare Fraud	0	0	0	0	0	0	0	0	0	0
5101-40	64.149	Welfare-Clerical Support	0	0	0	0	0	0	0	0	0	0
5201	64.150	In-Home Supportive Services	0	0	0	0	0	0	0	0	0	80
5204	64.151	TANF-Family Group	0	0	0	0	0	0	0	0	0	0
5206	64.152	TANF-Foster Care	0	0	0	0	0	0	0	0	0	0
5211	64.153	Delinquent Tax Sales Trust Fund	0	0	0	0	0	0	0	0	0	0
5301	64.154	General Relief	0	0	0	0	0	0	0	0	0	0
5302	64.155	General Relief	0	0	0	0	0	0	0	0	0	0
5601	64.156	Veterans Service Officer	0	0	0	0	0	0	0	0	0	0
6201-35	64.157	Library-Literacy Prg	0	0	0	0	0	0	0	0	0	0
7202	64.158	Subsidy Requests Organizations	0	0	0	0	0	0	0	0	0	0
7204	64.159	Ettl Hall	0	0	0	0	3	16,965	2,486	17,425	2,026	2,157
Total Other Departments-2			3,190	375	42	417	3	16,965	2,486	17,425	2,026	25,303

Exhibit 3D.2 Cost Allocation, Sutter County General Services, Year Ended June 30, 2017

Non County Agencies			Purchasing				Vehicles			
			Alloc	First	Second	Sub	Alloc	First	Second	Sub
Fund No.	Fund Name		Base	Alloc	Alloc	Total	Base	Alloc	Alloc	Total
			(# of Purch)	(\$)	(\$)	(\$)	(# of Purch)	(\$)	(\$)	(\$)
5100	65.01	Children/Family Comm.	0	0	0	0	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
5209	65.08	Aid for Adoption	0	0	0	0	0	0	0	0
5212	65.09	Local Transportation Tax	0	0	0	0	0	0	0	0
5215	65.10	Tax Collector's Trust	0	0	0	0	0	0	0	0
5218	65.11	Taxes	0	0	0	0	0	0	0	0
5219	65.12	In Lieu Tax Trust	0	0	0	0	0	0	0	0
5226	65.13	Personnel Rev Benefits	0	0	0	0	0	0	0	0
5240	65.14	City of Live Oak	0	0	0	0	0	0	0	0
5241	64.15	City of Yuba City	0	0	0	0	0	0	0	0
5262	65.16	Sutter-Butte Flood Control	0	0	0	0	0	0	0	0
5263	65.17	Sac Area Flood Control	0	0	0	0	0	0	0	0
5265	65.18	FRAQMD	0	0	0	0	0	0	0	0
5267	65.19	Statewide Comm Infrastructure	0	0	0	0	0	0	0	0
5277	65.20	Narco	0	0	0	0	0	0	0	0
5280	65.21	Regional Waste Management	0	0	0	0	0	0	0	0
6401	65.22	Fairview Cemetery	0	0	0	0	0	0	0	0
6402	65.23	Live Oak Cemetery	0	0	0	0	0	0	0	0
6403	65.24	Meridian Cemetery Trust	0	0	0	0	0	0	0	0
6404	65.25	Nicolaus Cemetery	0	0	0	0	0	0	0	0
6405	65.26	Pleasant Grove Cemetery	0	0	0	0	0	0	0	0
6406	65.27	Sutter Cemetery	0	0	0	0	0	0	0	0
6415	65.28	Gilsizer County Drainage	3	213	26	239	0	0	0	0
6416	65.29	Live Oak Cemetery Specl Assess	0	0	0	0	0	0	0	0
6419	65.30	Meridian Fire District	0	0	0	0	0	0	0	0
6420	65.31	Sutter Basin Fire	0	0	0	0	0	0	0	0
6424	65.32	Levee Disrt #1-Feather River	0	0	0	0	0	0	0	0
6426	65.33	Levee District #1	0	0	0	0	0	0	0	0
6427	65.34	Levee District #9	0	0	0	0	0	0	0	0
6428	65.35	Maintenance Area #3	0	0	0	0	0	0	0	0
6429	65.36	Maintenance Area #7 Zone 2	0	0	0	0	0	0	0	0
6430	65.37	Maintenance Area #7 Zone 3	0	0	0	0	0	0	0	0
6431	65.38	Maintenance Area #7 Zone 4	0	0	0	0	0	0	0	0
6434	65.39	Bear River Levee Maintenance	0	0	0	0	0	0	0	0
6435	65.40	Colusa Mosquito Abatement	0	0	0	0	0	0	0	0
6436	65.41	S-Y Mosquito & Vector Control	0	0	0	0	0	0	0	0
6437	65.42	Maintenance Area #16 Zone 1	0	0	0	0	0	0	0	0
6438	65.43	Maintenance Area #16 Zone 2	0	0	0	0	0	0	0	0
6439	65.44	Maintenance Area #16 Zone 3	0	0	0	0	0	0	0	0
6440	65.45	Maintenance Area #16 Zone 4	0	0	0	0	0	0	0	0
6449	65.46	Reclamation District #1000	0	0	0	0	0	0	0	0
6451	65.47	Reclamation District #70	0	0	0	0	0	0	0	0
6452	65.48	Reclamation District #777	0	0	0	0	0	0	0	0
6453	65.49	Reclamation District #817	0	0	0	0	0	0	0	0
6455	65.50	Reclamation District #1001	0	0	0	0	0	0	0	0
6458	65.51	Reclamation District #2054	0	0	0	0	0	0	0	0
6459	65.52	Reclamation District #2056	0	0	0	0	0	0	0	0
6460	65.53	Reclamation District #2103	0	0	0	0	0	0	0	0
6461	65.54	Reclamation District #1500	0	0	0	0	0	0	0	0
6462	65.55	Reclamation District #1660	0	0	0	0	0	0	0	0
6470	65.56	Sutter County Resource Conservtn	0	0	0	0	0	0	0	0
6471	65.57	LAFCO	0	0	0	0	0	0	0	0
6473	65.58	Nicolaus Cem Restoration Fund	0	0	0	0	0	0	0	0
6480	65.59	Butte Water District	0	0	0	0	0	0	0	0
6481	65.60	Feather Water District	0	0	0	0	0	0	0	0
6484	65.61	SCSD-90 Series A-Imprv Redemptn	0	0	0	0	0	0	0	0
6489	65.62	CA First Sutter	0	0	0	0	0	0	0	0
7561	65.63	Yuba City Unified CFD #1	0	0	0	0	0	0	0	0
7562	65.64	Woodland Unified	0	0	0	0	0	0	0	0
7565	65.65	Sutter Co Schools	0	0	0	0	0	0	0	0
7577	65.66	Yuba Community College	0	0	0	0	0	0	0	0
7601	65.67	E Nicolaus High 2000 Debt	0	0	0	0	0	0	0	0
7602	65.68	Woodland Unified Debt Ser	0	0	0	0	0	0	0	0
7607	65.69	Sutter High 2008 Bond Deb	0	0	0	0	0	0	0	0
7651	65.70	YC#99-1 Series C Bonds Db	0	0	0	0	0	0	0	0
7652	65.71	YC 2004-1 Meas K Bonds Deb	0	0	0	0	0	0	0	0
7654	65.72	Franklin Elem 2006 DBT Ser	0	0	0	0	0	0	0	0
7655	65.73	Yuba Comm. College Distr DS-A	0	0	0	0	0	0	0	0
7656	65.74	Yuba Comm. College Distr DS-B	0	0	0	0	0	0	0	0
7657	65.75	Yuba Comm College Distrb	0	0	0	0	0	0	0	0
7661	65.76	LO#04-1 Series A Bonds Db	0	0	0	0	0	0	0	0
7663	65.77	East Nicolaus H 2014 Debt Svc	0	0	0	0	0	0	0	0
NVBH	65.78	North Valley Beh Health	0	0	0	0	0	0	0	0
Total Non County Agencies			3	213	26	239	0	0	0	0

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

Non County Agencies			Mail Services				Printing Services			
			Alloc Base (\$ Postage)	First Alloc (\$)	Second Alloc (\$)	Sub Total (\$)	Alloc Base (\$ Print)	First Alloc (\$)	Second Alloc (\$)	Sub Total (\$)
Fund No.	Fund Name									
5100	65.01	Children/Family Comm.	185	86	10	96	79	7	1	8
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
5209	65.08	Aid for Adoption	0	0	0	0	0	0	0	0
5212	65.09	Local Transportation Tax	0	0	0	0	0	0	0	0
5215	65.10	Tax Collector's Trust	0	0	0	0	0	0	0	0
5218	65.11	Taxes	0	0	0	0	0	0	0	0
5219	65.12	In Lieu Tax Trust	0	0	0	0	0	0	0	0
5226	65.13	Personnel Rev Benefits	0	0	0	0	0	0	0	0
5240	65.14	City of Live Oak	0	0	0	0	0	0	0	0
5241	64.15	City of Yuba City	0	0	0	0	0	0	0	0
5262	65.16	Sutter-Butte Flood Control	0	0	0	0	0	0	0	0
5263	65.17	Sac Area Flood Control	0	0	0	0	0	0	0	0
5265	65.18	FRAQMD	0	0	0	0	0	0	0	0
5267	65.19	Statewide Comm Infrastructure	0	0	0	0	0	0	0	0
5277	65.20	Narco	0	0	0	0	0	0	0	0
5280	65.21	Regional Waste Management	0	0	0	0	0	0	0	0
6401	65.22	Fairview Cemetery	0	0	0	0	0	0	0	0
6402	65.23	Live Oak Cemetery	0	0	0	0	0	0	0	0
6403	65.24	Meridian Cemetery Trust	0	0	0	0	0	0	0	0
6404	65.25	Nicolaus Cemetery	0	0	0	0	0	0	0	0
6405	65.26	Pleasant Grove Cemetery	0	0	0	0	0	0	0	0
6406	65.27	Sutter Cemetery	0	0	0	0	0	0	0	0
6415	65.28	Gilsizer County Drainage	0	0	0	0	0	0	0	0
6416	65.29	Live Oak Cemetery Specl Assess	0	0	0	0	0	0	0	0
6419	65.30	Meridian Fire District	0	0	0	0	0	0	0	0
6420	65.31	Sutter Basin Fire	0	0	0	0	0	0	0	0
6424	65.32	Levee Disrt #1-Feather River	0	0	0	0	0	0	0	0
6426	65.33	Levee District #1	0	0	0	0	0	0	0	0
6427	65.34	Levee District #9	0	0	0	0	0	0	0	0
6428	65.35	Maintenance Area #3	0	0	0	0	0	0	0	0
6429	65.36	Maintenance Area #7 Zone 2	0	0	0	0	0	0	0	0
6430	65.37	Maintenance Area #7 Zone 3	0	0	0	0	0	0	0	0
6431	65.38	Maintenance Area #7 Zone 4	0	0	0	0	0	0	0	0
6434	65.39	Bear River Levee Maintenance	0	0	0	0	0	0	0	0
6435	65.40	Colusa Mosquito Abatement	0	0	0	0	0	0	0	0
6436	65.41	S-Y Mosquito & Vector Control	0	0	0	0	0	0	0	0
6437	65.42	Maintenance Area #16 Zone 1	0	0	0	0	0	0	0	0
6438	65.43	Maintenance Area #16 Zone 2	0	0	0	0	0	0	0	0
6439	65.44	Maintenance Area #16 Zone 3	0	0	0	0	0	0	0	0
6440	65.45	Maintenance Area #16 Zone 4	0	0	0	0	0	0	0	0
6449	65.46	Reclamation District #1000	0	0	0	0	0	0	0	0
6451	65.47	Reclamation District #70	0	0	0	0	0	0	0	0
6452	65.48	Reclamation District #777	0	0	0	0	0	0	0	0
6453	65.49	Reclamation District #817	0	0	0	0	0	0	0	0
6455	65.50	Reclamation District #1001	0	0	0	0	0	0	0	0
6458	65.51	Reclamation District #2054	0	0	0	0	0	0	0	0
6459	65.52	Reclamation District #2056	0	0	0	0	0	0	0	0
6460	65.53	Reclamation District #2103	0	0	0	0	0	0	0	0
6461	65.54	Reclamation District #1500	0	0	0	0	0	0	0	0
6462	65.55	Reclamation District #1660	0	0	0	0	0	0	0	0
6470	65.56	Sutter County Resource Conservtn	0	0	0	0	0	0	0	0
6471	65.57	LAFCO	0	0	0	0	0	0	0	0
6473	65.58	Nicolaus Cem Restoration Fund	0	0	0	0	0	0	0	0
6480	65.59	Butte Water District	0	0	0	0	0	0	0	0
6481	65.60	Feather Water District	0	0	0	0	0	0	0	0
6484	65.61	SCSD-90 Series A-Imprv Redemptn	0	0	0	0	0	0	0	0
6489	65.62	CA First Sutter	0	0	0	0	0	0	0	0
7561	65.63	Yuba City Unified CFD #1	0	0	0	0	0	0	0	0
7562	65.64	Woodland Unified	0	0	0	0	0	0	0	0
7565	65.65	Sutter Co Schools	0	0	0	0	0	0	0	0
7577	65.66	Yuba Community College	0	0	0	0	0	0	0	0
7601	65.67	E Nicolaus High 2000 Debt	0	0	0	0	0	0	0	0
7602	65.68	Woodland Unified Debt Ser	0	0	0	0	0	0	0	0
7607	65.69	Sutter High 2008 Bond Deb	0	0	0	0	0	0	0	0
7651	65.70	YC#99-1 Series C Bonds Db	0	0	0	0	0	0	0	0
7652	65.71	YC 2004-1 Meas K Bonds Deb	0	0	0	0	0	0	0	0
7654	65.72	Franklin Elem 2006 DBT Ser	0	0	0	0	0	0	0	0
7655	65.73	Yuba Comm. College Distr DS-A	0	0	0	0	0	0	0	0
7656	65.74	Yuba Comm. College Distr DS-B	0	0	0	0	0	0	0	0
7657	65.75	Yuba Comm College Distrb	0	0	0	0	0	0	0	0
7661	65.76	LO#04-1 Series A Bonds Db	0	0	0	0	0	0	0	0
7663	65.77	East Nicolaus H 2014 Debt Svc	0	0	0	0	0	0	0	0
NVBH	65.78	North Valley Beh Health	0	0	0	0	0	0	0	0
Total Non County Agencies			185	86	10	96	79	7	1	8

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

Non County Agencies			Copier Services				Direct Identified				Summary
Fund No.	Fund Name	Alloc Base (\$ Copier)	First Alloc (\$)	Second Alloc (\$)	Sub Total (\$)	Alloc Base (% Salary)	First Alloc (\$)	Second Alloc (\$)	Less Direct Billings (\$)	Sub Total (\$)	Net Total Allocated (\$)
5100	65.01 Children/Family Comm.	669	79	9	87	0	0	0	0	0	192
5116	65.02 DNA ID Prop 69 State	0	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	0
5125	65.04 ERAF 04/05	0	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	0
5193	65.06 Highland EST Improv Redemption	0	0	0	0	0	0	0	0	0	0
5203	65.07 Agency Collections Payable	0	0	0	0	0	0	0	0	0	0
5209	65.08 Aid for Adoption	0	0	0	0	0	0	0	0	0	0
5212	65.09 Local Transportation Tax	0	0	0	0	0	0	0	0	0	0
5215	65.10 Tax Collector's Trust	0	0	0	0	0	0	0	0	0	0
5218	65.11 Taxes	0	0	0	0	0	0	0	0	0	0
5219	65.12 In Lieu Tax Trust	0	0	0	0	0	0	0	0	0	0
5226	65.13 Personnel Rev Benefits	0	0	0	0	0	0	0	0	0	0
5240	65.14 City of Live Oak	0	0	0	0	0	0	0	0	0	0
5241	64.15 City of Yuba City	0	0	0	0	0	0	0	0	0	0
5262	65.16 Sutter-Butte Flood Control	0	0	0	0	0	0	0	0	0	0
5263	65.17 Sac Area Flood Control	0	0	0	0	0	0	0	0	0	0
5265	65.18 FRAQMD	0	0	0	0	0	0	0	0	0	0
5267	65.19 Statewide Comm Infrastructure	0	0	0	0	0	0	0	0	0	0
5277	65.20 Narco	0	0	0	0	0	0	0	0	0	0
5280	65.21 Regional Waste Management	0	0	0	0	0	0	0	0	0	0
6401	65.22 Fairview Cemetery	0	0	0	0	0	0	0	0	0	0
6402	65.23 Live Oak Cemetery	0	0	0	0	0	0	0	0	0	0
6403	65.24 Meridian Cemetery Trust	0	0	0	0	0	0	0	0	0	0
6404	65.25 Nicolaus Cemetery	0	0	0	0	0	0	0	0	0	0
6405	65.26 Pleasant Grove Cemetery	0	0	0	0	0	0	0	0	0	0
6406	65.27 Sutter Cemetery	0	0	0	0	0	0	0	0	0	0
6415	65.28 Gilsizer County Drainage	0	0	0	0	0	0	0	0	0	239
6416	65.29 Live Oak Cemetery Specl Assess	0	0	0	0	0	0	0	0	0	0
6419	65.30 Meridian Fire District	0	0	0	0	0	0	0	0	0	0
6420	65.31 Sutter Basin Fire	0	0	0	0	0	0	0	0	0	0
6424	65.32 Levee Disrt #1-Feather River	0	0	0	0	0	0	0	0	0	0
6426	65.33 Levee District #1	0	0	0	0	0	0	0	0	0	0
6427	65.34 Levee District #9	0	0	0	0	0	0	0	0	0	0
6428	65.35 Maintenance Area #3	0	0	0	0	0	0	0	0	0	0
6429	65.36 Maintenance Area #7 Zone 2	0	0	0	0	0	0	0	0	0	0
6430	65.37 Maintenance Area #7 Zone 3	0	0	0	0	0	0	0	0	0	0
6431	65.38 Maintenance Area #7 Zone 4	0	0	0	0	0	0	0	0	0	0
6434	65.39 Bear River Levee Maintenance	0	0	0	0	0	0	0	0	0	0
6435	65.40 Colusa Mosquito Abatement	0	0	0	0	0	0	0	0	0	0
6436	65.41 S-Y Mosquito & Vector Control	0	0	0	0	0	0	0	0	0	0
6437	65.42 Maintenance Area #16 Zone 1	0	0	0	0	0	0	0	0	0	0
6438	65.43 Maintenance Area #16 Zone 2	0	0	0	0	0	0	0	0	0	0
6439	65.44 Maintenance Area #16 Zone 3	0	0	0	0	0	0	0	0	0	0
6440	65.45 Maintenance Area #16 Zone 4	0	0	0	0	0	0	0	0	0	0
6449	65.46 Reclamation District #1000	0	0	0	0	0	0	0	0	0	0
6451	65.47 Reclamation District #70	0	0	0	0	0	0	0	0	0	0
6452	65.48 Reclamation District #777	0	0	0	0	0	0	0	0	0	0
6453	65.49 Reclamation District #817	0	0	0	0	0	0	0	0	0	0
6455	65.50 Reclamation District #1001	0	0	0	0	0	0	0	0	0	0
6458	65.51 Reclamation District #2054	0	0	0	0	0	0	0	0	0	0
6459	65.52 Reclamation District #2056	0	0	0	0	0	0	0	0	0	0
6460	65.53 Reclamation District #2103	0	0	0	0	0	0	0	0	0	0
6461	65.54 Reclamation District #1500	0	0	0	0	0	0	0	0	0	0
6462	65.55 Reclamation District #1660	0	0	0	0	0	0	0	0	0	0
6470	65.56 Sutter County Resource Conservtn	0	0	0	0	0	0	0	0	0	0
6471	65.57 LAFCO	0	0	0	0	0	0	0	0	0	0
6473	65.58 Nicolaus Cem Restoration Fund	0	0	0	0	0	0	0	0	0	0
6480	65.59 Butte Water District	0	0	0	0	0	0	0	0	0	0
6481	65.60 Feather Water District	0	0	0	0	0	0	0	0	0	0
6484	65.61 SCSD-90 Series A-Imprv Redemptn	0	0	0	0	0	0	0	0	0	0
6489	65.62 CA First Sutter	0	0	0	0	0	0	0	0	0	0
7561	65.63 Yuba City Unified CFD #1	0	0	0	0	0	0	0	0	0	0
7562	65.64 Woodland Unified	0	0	0	0	0	0	0	0	0	0
7565	65.65 Sutter Co Schools	0	0	0	0	0	0	0	0	0	0
7577	65.66 Yuba Community College	0	0	0	0	0	0	0	0	0	0
7601	65.67 E Nicolaus High 2000 Debt	0	0	0	0	0	0	0	0	0	0
7602	65.68 Woodland Unified Debt Ser	0	0	0	0	0	0	0	0	0	0
7607	65.69 Sutter High 2008 Bond Deb	0	0	0	0	0	0	0	0	0	0
7651	65.70 YC#99-1 Series C Bonds Db	0	0	0	0	0	0	0	0	0	0
7652	65.71 YC 2004-1 Meas K Bonds Deb	0	0	0	0	0	0	0	0	0	0
7654	65.72 Franklin Elem 2006 DBT Ser	0	0	0	0	0	0	0	0	0	0
7655	65.73 Yuba Comm. College Distr DS-A	0	0	0	0	0	0	0	0	0	0
7656	65.74 Yuba Comm. College Distr DS-B	0	0	0	0	0	0	0	0	0	0
7657	65.75 Yuba Comm College Distrb	0	0	0	0	0	0	0	0	0	0
7661	65.76 LO#04-1 Series A Bonds Db	0	0	0	0	0	0	0	0	0	0
7663	65.77 East Nicolaus H 2014 Debt Svc	0	0	0	0	0	0	0	0	0	0
NVBH	65.78 North Valley Beh Health	0	0	0	0	0	0	0	0	0	0
Total Non County Agencies		669	79	9	87	0	0	0	0	0	431

Exhibit 3E. Cost Allocation, Sutter County County Counsel, Year Ended June 30, 2017

All Departments		Direct	First	Second	Less Direct	Net Total
Dept. No.	Department Name	ID	Alloc	Alloc	Billings	Allocated
		(% Salary)	(\$)	(\$)	(\$)	(\$)
1102	1. County Administrator	13.58	167,923	N/A	0	167,923
1201	2. Auditor-Controller	0.43	5,288	N/A	0	5,288
1202	3. Treasurer-Tax Collector	2.35	29,126	N/A	0	29,126
1205	4. General Services Department	1.70	21,086	N/A	0	21,086
1301	5. County Counsel	0.00	0	N/A	0	0
1401	6. Human Resources	6.52	80,581	N/A	0	80,581
1700	7. Building Maintenance	0.32	3,950	N/A	0	3,950
1101	8. Board of Supervisors	0.00	0	0	0	0
1105	9. Clerk of the Board	0.00	0	0	0	0
1203	10. Assessor	0.42	5,211	270	0	5,481
1204	11. Revenue Collection	0.00	0	0	0	0
1502	12. Elections	0.01	114	6	0	119
1600	13. Sheriff-Communications	0.00	0	0	0	0
1702	14. Water/Wastewater Facilities	0.00	0	0	0	0
1920	15. Engineering Services	0.96	11,838	614	0	12,453
1922	16. Water Resources	0.04	471	24	0	496
2103	17. Sheriff's Court Bailiffs	0.00	0	0	0	0
2106	18. Public Defender	0.00	0	0	0	0
2112	19. Consolidated Courts	0.00	0	0	0	0
2125	20. District Attorney	9.14	113,057	5,868	0	118,925
2125-01	21. DA-Criminal Division	0.00	0	0	0	0
2125-03	22. DA-Victim/Witness Assistance	0.00	0	0	0	0
2125-05	23. DA-Statutory Rape Vert Prosecute	0.00	0	0	0	0
2201	24. Sheriff-Coroner	10.22	126,360	6,558	0	132,918
2205	25. Sheriff-Boat Patrol	0.00	0	0	0	0
2208	26. Sheriff-Live Oak Contract	0.00	0	0	0	0
2301	27. Sheriff-County Jail	1.62	20,072	1,042	0	21,114
2302	28. Anti-Drug Abuse Enforcement	0.00	0	0	0	0
2304	29. Probation	0.99	12,196	633	0	12,829
2309	30. Bi-County Juvenile Hall	0.00	0	0	0	0
2401	31. Emergency Services	0.09	1,151	60	0	1,211
2402	32. Fire Services Administration	0.00	42	2	0	44
2601	33. Agricultural Commissioner	0.63	7,781	404	0	8,184
2706	34. Recorder	0.00	0	0	0	0
2709	35. Pub. Guardian/Conservator	4.51	55,781	2,895	0	58,676
2710	36. County Clerk	2.94	36,403	1,889	0	38,293
2721	37. Development Services	3.10	38,357	1,991	0	40,348
2724-24	38. Planning & Building	1.80	22,252	1,155	0	23,406
2724-31	39. Community Services Building Inspection	0.69	8,502	441	0	8,943
2724-32	40. Code Enforcement Svcs	4.29	53,109	2,756	0	55,866
2725	41. Environmental Health	0.41	5,033	261	0	5,294
2726	42. Animal Control	0.00	0	0	0	0
2727	43. CUPA	0.00	0	0	0	0
3100	44. Road	1.83	22,640	1,175	0	23,815
3200	45. County Airport	0.00	0	0	0	0
3300	46. Transportation Development	0.00	0	0	0	0
4102-00	47. Mental Health	7.40	91,580	4,753	0	96,333
4103-10	48. Health	2.10	26,023	1,351	0	27,374
4104-00	49. Mental Health Service Act	0.00	0	0	0	0
4120-00	50. Human Services Admin	0.43	5,281	274	0	5,556
4580	51. Fleet Management ISF	0.11	1,366	71	0	1,437
4581	52. Information Technology ISF	0.25	3,065	159	0	3,225
4590	53. Liability Insurance ISF	0.38	4,691	243	0	4,935
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	1.67	20,625	1,070	0	21,695
5101-00	57. Welfare	14.53	179,663	9,325	0	188,988
5200	58. IHSS Public Authority	0.59	7,299	379	0	7,678
6201	59. County Library	0.69	8,515	442	0	8,957
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	0.58	7,130	370	0	7,500
7203	63. Vets Memorial Community Bldg	0.00	0	0	0	0
64.A	64. Other Departments-1	0.58	7,113	369	0	7,482
64.B	64. Other Departments-2	0.00	0	0	0	0
65.	65. Non County Agencies	2.11	26,151	1,357	26,295	1,214
TOTAL (First Allocation Base)		100.00	1,236,826	N/A	26,295	1,258,741
LESS: Service Dept., No. 1--7		24.90	307,954	N/A	0	307,954
TOTAL (Second Allocation Base)		75.10	928,872	48,209	26,295	950,787

Exhibit 3E.1 Cost Allocation, Sutter County County Counsel, Year Ended June 30, 2017

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	0.39	4,863	252	0	5,116
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
0273	64.08	Local Innovation	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
1803	64.27	Capital Projects	0.00	0	0	0	0
1911	64.28	General Insurance & Bonds	0.00	0	0	0	0
1923	64.29	Flood Control	0.18	2,250	117	0	2,367
2104	64.30	Grand Jury	0.00	0	0	0	0
2109	64.31	Trial Court Funding	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
2125-10	64.34	XC County Victim Services Prog	0.00	0	0	0	0
2125-11	64.35	CA Witness Relocation & Assist	0.00	0	0	0	0
2125-72	64.36	Local Community Correction Acc	0.00	0	0	0	0
2202	64.37	Net 5-Sheriff	0.00	0	0	0	0
2303	64.38	Delinquency Prevention Commiss'n	0.00	0	0	0	0
2703	64.39	Fish & Game Propagation	0.00	0	0	0	0
2711	64.40	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
4102-29	64.61	Mental Health-Yuba County BF	0.00	0	0	0	0
4102-31	64.62	Mental Health-CSS/Admin Sup	0.00	0	0	0	0
4102-32	64.63	Mental Health-CSOC Adult Prgm	0.00	0	0	0	0
4102-34	64.64	Mental Health-Victor Community	0.00	0	0	0	0
4102-35	64.65	Mental Health-CSS/Direct/Case Svcs	0.00	0	0	0	0
4102-36	64.66	Mental Health-Substance Abuse Crime	0.00	0	0	0	0
4102-38	64.67	Mental Health-Justice Asst. Grant	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
4102-50	64.72	Mental Health-Drug Outpatient	0.00	0	0	0	0
4102-51	64.73	Mental Health-OFC	0.00	0	0	0	0
4102-52	64.74	Mental Health-Drug/Outreach	0.00	0	0	0	0
4102-53	64.75	Mental Health-Drug & Alcohol Juv	0.00	0	0	0	0
4102-54	64.76	Mental Health-First Steps	0.00	0	0	0	0
4102-58	64.77	Mental Health-Drug Court SC	0.00	0	0	0	0
4102-59	64.78	Mental Health-Yuba County	0.00	0	0	0	0
Total Other Departments-1			0.58	7,113	369	0	7,482

Exhibit 3E.1 Cost Allocation, Sutter County County Counsel, Year Ended June 30, 2017

Other Departments-2			Direct	First	Second	Less Direct	Net Total
Dept. No.	Department Name	ID	Alloc	Alloc	Alloc	Billings	Allocated
		(% Salary)	(\$)	(\$)	(\$)	(\$)	(\$)
4102-65	64.79	Mental Health-UR/QI Programs	0.00	0	0	0	0
4102-68	64.80	Mental Health-Drug Medi-Cal	0.00	0	0	0	0
4102-72	64.81	Mental Health-Local Comm Corr	0.00	0	0	0	0
4102-80	64.82	Mental Health-SB678	0.00	0	0	0	0
4102-81	64.83	Mental Health-Juvenile Probation	0.00	0	0	0	0
4102-82	64.84	Mental Health-Forensic	0.00	0	0	0	0
4103-12	64.85	Health-Children & Family	0.00	0	0	0	0
4103-15	64.86	Health-Vital Statistics	0.00	0	0	0	0
4103-20	64.87	Health-CCS	0.00	0	0	0	0
4103-22	64.88	Health-Homeless Pilot	0.00	0	0	0	0
4103-26	64.89	Health-MCH	0.00	0	0	0	0
4103-29	64.90	Health-Foster Care	0.00	0	0	0	0
4103-30	64.91	Health-Nursing Admin	0.00	0	0	0	0
4103-31	64.92	Health-CHDP	0.00	0	0	0	0
4103-33	64.93	Health-CMSP Local Health Conn	0.00	0	0	0	0
4103-35	64.94	Health-Field Nursing	0.00	0	0	0	0
4103-36	64.95	Health-Bioterrorism	0.00	0	0	0	0
4103-37	64.96	Health-Pandemic Flu Preparedness	0.00	0	0	0	0
4103-38	64.97	Health-Acute Communicable Dis	0.00	0	0	0	0
4103-39	64.98	Health-Immunization Grant	0.00	0	0	0	0
4103-40	64.99	Health-WIC Nutrition	0.00	0	0	0	0
4103-43	64.100	Health-Homeland Security Grant	0.00	0	0	0	0
4103-45	64.101	Health-WIC Breast Feeding P	0.00	0	0	0	0
4103-49	64.102	Health-P3 Impl Mass Vacc Readins Camp	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
4103-99	64.118	Health-Tobacco Control	0.00	0	0	0	0
4104-01	64.119	MHSA-Children's Sed Full Svc Part	0.00	0	0	0	0
4104-02	64.120	MHSA-Urgent Services	0.00	0	0	0	0
4104-03	64.121	MHSA-Transition Age Youth FSP	0.00	0	0	0	0
4104-04	64.122	MHSA-Adult and Older Adult FSP	0.00	0	0	0	0
4104-05	64.123	MHSA-Older Adult Mobile Outreach	0.00	0	0	0	0
4104-06	64.124	MHSA-Ethnic Outreach Services	0.00	0	0	0	0
4104-07	64.125	MHSA-Housing Program	0.00	0	0	0	0
4104-08	64.126	MHSA-Wellness & Recover Adult	0.00	0	0	0	0
4104-09	64.127	MHSA-Adult Urgent Services	0.00	0	0	0	0
4104-10	64.128	MHSA-Therapeutic Services	0.00	0	0	0	0
4104-11	64.129	MHSA-Systems Transformation	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
4110	64.135	Health Care-General	0.00	0	0	0	0
4112	64.136	Health-County Share	0.00	0	0	0	0
4120-93	64.137	Human Services-Security & Compliance	0.00	0	0	0	0
4134-00	64.138	Jail Medical	0.00	0	0	0	0
4134-72	64.139	Jail Medical-LCC	0.00	0	0	0	0
4201	64.140	Non-County Providers	0.00	0	0	0	0
4301	64.141	California Children's Services	0.00	0	0	0	0
4400	64.142	Sutter Co Waterworks District #1	0.00	0	0	0	0
5101-05	64.143	Welfare-Social Workers Empy	0.00	0	0	0	0
5101-10	64.144	Welfare-Admin Support	0.00	0	0	0	0
5101-15	64.145	Welfare-Non-Welfare Admin Svcs	0.00	0	0	0	0
5101-20	64.146	Welfare-Social Services	0.00	0	0	0	0
5101-30	64.147	Welfare-Eligibility & Nonservices	0.00	0	0	0	0
5101-35	64.148	Welfare-Welfare Fraud	0.00	0	0	0	0
5101-40	64.149	Welfare-Clerical Support	0.00	0	0	0	0
5201	64.150	In-Home Supportive Services	0.00	0	0	0	0
5204	64.151	TANF-Family Group	0.00	0	0	0	0
5206	64.152	TANF-Foster Care	0.00	0	0	0	0
5211	64.153	Delinquent Tax Sales Trust Fund	0.00	0	0	0	0
5301	64.154	General Relief	0.00	0	0	0	0
5302	64.155	General Relief	0.00	0	0	0	0
5601	64.156	Veterans Service Officer	0.00	0	0	0	0
6201-35	64.157	Library-Literacy Prg	0.00	0	0	0	0
7202	64.158	Subsidy Requests Organizations	0.00	0	0	0	0
7204	64.159	Ettl Hall	0.00	0	0	0	0
Total Other Departments-2			0.00	0	0	0	0

Exhibit 3E.2 Cost Allocation, Sutter County County Counsel, Year Ended June 30, 2017

Non County Agencies			Direct	First	Second	Less Direct	Net Total
Fund No.	Fund Name	Direct ID	Alloc	Alloc	Alloc	Billings	Allocated
		(% Salary)	(\$)	(\$)	(\$)	(\$)	(\$)
5100	65.01	Children/Family Comm.	0.17	2,059	107	0	2,166
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
5209	65.08	Aid for Adoption	0.00	0	0	0	0
5212	65.09	Local Transportation Tax	0.00	0	0	0	0
5215	65.10	Tax Collector's Trust	0.00	0	0	0	0
5218	65.11	Taxes	0.00	0	0	0	0
5219	65.12	In Lieu Tax Trust	0.00	0	0	0	0
5226	65.13	Personnel Rev Benefits	0.00	0	0	0	0
5240	65.14	City of Live Oak	0.00	0	0	0	0
5241	64.15	City of Yuba City	0.00	0	0	0	0
5262	65.16	Sutter-Butte Flood Control	0.00	0	0	0	0
5263	65.17	Sac Area Flood Control	0.00	0	0	0	0
5265	65.18	FRAQMD	1.13	13,927	723	15,789	(1,140)
5267	65.19	Statewide Comm Infrastructure	0.00	0	0	0	0
5277	65.20	Narco	0.00	0	0	0	0
5280	65.21	Regional Waste Management	0.00	0	0	0	0
6401	65.22	Fairview Cemetery	0.00	0	0	0	0
6402	65.23	Live Oak Cemetery	0.00	0	0	0	0
6403	65.24	Meridian Cemetery Trust	0.00	0	0	0	0
6404	65.25	Nicolaus Cemetery	0.00	0	0	0	0
6405	65.26	Pleasant Grove Cemetery	0.00	0	0	0	0
6406	65.27	Sutter Cemetery	0.00	0	0	0	0
6415	65.28	Gilsizer County Drainage	0.52	6,464	335	7,108	(309)
6416	65.29	Live Oak Cemetery Specl Assess	0.00	0	0	0	0
6419	65.30	Meridian Fire District	0.00	0	0	0	0
6420	65.31	Sutter Basin Fire	0.00	0	0	0	0
6424	65.32	Levee Disrt #1-Feather River	0.00	0	0	0	0
6426	65.33	Levee District #1	0.00	0	0	0	0
6427	65.34	Levee District #9	0.00	0	0	0	0
6428	65.35	Maintenance Area #3	0.00	0	0	0	0
6429	65.36	Maintenance Area #7 Zone 2	0.00	0	0	0	0
6430	65.37	Maintenance Area #7 Zone 3	0.00	0	0	0	0
6431	65.38	Maintenance Area #7 Zone 4	0.00	0	0	0	0
6434	65.39	Bear River Levee Maintenance	0.00	0	0	0	0
6435	65.40	Colusa Mosquito Abatement	0.00	0	0	0	0
6436	65.41	S-Y Mosquito & Vector Control	0.00	0	0	0	0
6437	65.42	Maintenance Area #16 Zone 1	0.00	0	0	0	0
6438	65.43	Maintenance Area #16 Zone 2	0.00	0	0	0	0
6439	65.44	Maintenance Area #16 Zone 3	0.00	0	0	0	0
6440	65.45	Maintenance Area #16 Zone 4	0.00	0	0	0	0
6449	65.46	Reclamation District #1000	0.00	0	0	0	0
6451	65.47	Reclamation District #70	0.00	0	0	0	0
6452	65.48	Reclamation District #777	0.00	0	0	0	0
6453	65.49	Reclamation District #817	0.00	0	0	0	0
6455	65.50	Reclamation District #1001	0.00	0	0	0	0
6458	65.51	Reclamation District #2054	0.00	0	0	0	0
6459	65.52	Reclamation District #2056	0.00	0	0	0	0
6460	65.53	Reclamation District #2103	0.00	0	0	0	0
6461	65.54	Reclamation District #1500	0.00	0	0	0	0
6462	65.55	Reclamation District #1660	0.00	0	0	0	0
6470	65.56	Sutter County Resource Conservtn	0.00	0	0	0	0
6471	65.57	LAFCO	0.12	1,535	80	1,564	50
6473	65.58	Nicolaus Cem Restoration Fund	0.00	0	0	0	0
6480	65.59	Butte Water District	0.00	0	0	0	0
6481	65.60	Feather Water District	0.00	0	0	0	0
6484	65.61	SCSD-90 Series A-Imprv Redemptn	0.00	0	0	0	0
6489	65.62	CA First Sutter	0.00	0	0	0	0
7561	65.63	Yuba City Unified CFD #1	0.00	0	0	0	0
7562	65.64	Woodland Unified	0.00	0	0	0	0
7565	65.65	Sutter Co Schools	0.00	0	0	0	0
7577	65.66	Yuba Community College	0.00	0	0	0	0
7601	65.67	E Nicolaus High 2000 Debt	0.00	0	0	0	0
7602	65.68	Woodland Unified Debt Ser	0.00	0	0	0	0
7607	65.69	Sutter High 2008 Bond Deb	0.00	0	0	0	0
7651	65.70	YC#99-1 Series C Bonds Db	0.00	0	0	0	0
7652	65.71	YC 2004-1 Meas K Bonds Deb	0.00	0	0	0	0
7654	65.72	Franklin Elem 2006 DBT Ser	0.00	0	0	0	0
7655	65.73	Yuba Comm. College Distr DS-A	0.00	0	0	0	0
7656	65.74	Yuba Comm. College Distr DS-B	0.00	0	0	0	0
7657	65.75	Yuba Comm College Distrb	0.00	0	0	0	0
7661	65.76	LO#04-1 Series A Bonds Db	0.00	0	0	0	0
7663	65.77	East Nicolaus H 2014 Debt Svc	0.00	0	0	0	0
NVBH	65.78	North Valley Beh Health	0.18	2,167	112	1,833	447
Total Non County Agencies			2.11	26,151	1,357	26,295	1,214

Exhibit 3F. Cost Allocation, Sutter County Human Resources Department, Year Ended June 30, 2017

All Departments			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 (\$)
1102	1. County Administrator	6	3,357	N/A	0	3,357	6	1,725	N/A	1,725
1201	2. Auditor-Controller	12	6,778	N/A	0	6,778	12	3,483	N/A	3,483
1202	3. Treasurer-Tax Collector	7	4,028	N/A	0	4,028	7	2,070	N/A	2,070
1205	4. General Services Department	8	4,656	N/A	0	4,656	8	2,392	N/A	2,392
1301	5. County Counsel	6	3,508	N/A	0	3,508	6	1,803	N/A	1,803
1401	6. Human Resources	6	3,595	N/A	0	3,595	6	1,847	N/A	1,847
1700	7. Building Maintenance	27	15,722	N/A	0	15,722	27	8,079	N/A	8,079
1101	8. Board of Supervisors	5	2,967	818	0	3,785	5	1,525	421	1,946
1105	9. Clerk of the Board	2	1,169	322	0	1,492	2	601	166	767
1203	10. Assessor	18	10,633	2,931	0	13,564	18	5,464	1,509	6,973
1204	11. Revenue Collection	2	1,104	304	0	1,409	2	568	157	724
1502	12. Elections	7	4,288	1,182	0	5,470	7	2,203	608	2,812
1600	13. Sheriff-Communications	22	13,080	3,606	0	16,686	22	6,721	1,856	8,577
1702	14. Water/Wastewater Facilities	1	585	161	0	746	1	300	83	383
1920	15. Engineering Services	6	3,508	967	0	4,475	6	1,803	498	2,301
1922	16. Water Resources	3	1,732	478	0	2,210	3	890	246	1,136
2103	17. Sheriff's Court Bailiffs	6	3,508	967	0	4,475	6	1,803	498	2,301
2106	18. Public Defender	1	585	161	0	746	1	300	83	383
2112	19. Consolidated Courts	0	0	0	0	0	0	0	0	0
2125	20. District Attorney	0	0	0	0	0	0	0	0	0
2125-01	21. DA-Criminal Division	19	10,958	3,021	0	13,979	19	5,631	1,555	7,186
2125-03	22. DA-Victim/Witness Assistance	2	1,408	388	0	1,796	2	723	200	923
2125-05	23. DA-Statutory Rape Vert Prosecute	0	0	0	0	0	0	0	0	0
2201	24. Sheriff-Coroner	53	30,947	8,531	0	39,478	53	15,902	4,391	20,293
2205	25. Sheriff-Boat Patrol	2	1,429	394	0	1,823	2	734	203	937
2208	26. Sheriff-Live Oak Contract	7	4,093	1,128	0	5,221	7	2,103	581	2,684
2301	27. Sheriff-County Jail	57	33,199	9,152	0	42,351	57	17,059	4,711	21,770
2302	28. Anti-Drug Abuse Enforcement	0	0	0	0	0	0	0	0	0
2304	29. Probation	42	24,840	6,848	0	31,687	42	12,764	3,525	16,288
2309	30. Bi-County Juvenile Hall	0	0	0	0	0	0	0	0	0
2401	31. Emergency Services	1	455	125	0	580	1	234	65	298
2402	32. Fire Services Administration	0	0	0	0	0	0	0	0	0
2601	33. Agricultural Commissioner	19	11,001	3,033	0	14,034	19	5,653	1,561	7,214
2706	34. Recorder	6	3,638	1,003	0	4,641	6	1,869	516	2,386
2709	35. Pub. Guardian/Conservator	3	1,819	501	0	2,321	3	935	258	1,193
2710	36. County Clerk	0	0	0	0	0	0	0	0	0
2721	37. Development Services	9	5,262	1,451	0	6,713	9	2,704	747	3,451
2724-24	38. Planning & Building	5	2,967	818	0	3,785	5	1,525	421	1,946
2724-31	39. Community Services Building Inspector	4	2,101	579	0	2,680	4	1,079	298	1,377
2724-32	40. Code Enforcement Svcs	0	43	12	0	55	0	22	6	28
2725	41. Environmental Health	6	3,270	901	0	4,172	6	1,680	464	2,144
2726	42. Animal Control	3	1,689	466	0	2,155	3	868	240	1,108
2727	43. CUPA	0	0	0	0	0	0	0	0	0
3100	44. Road	21	12,387	3,415	0	15,802	21	6,365	1,758	8,123
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	11	6,194	1,707	0	7,901	11	3,183	879	4,061
4104-00	49. Mental Health Service Act	1	585	161	0	746	1	300	83	383
4120-00	50. Human Services Admin	4	2,599	716	0	3,315	4	1,335	369	1,704
4580	51. Fleet Management ISF	4	2,339	645	0	2,984	4	1,202	332	1,534
4581	52. Information Technology ISF	15	8,987	2,478	0	11,465	15	4,618	1,275	5,893
4590	53. Liability Insurance ISF	0	0	0	0	0	0	0	0	0
4591	54. Workers' Comp. Ins. ISF	1	368	101	0	470	1	189	52	241
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	0
5200	58. IHSS Public Authority	0	0	0	0	0	0	0	0	0
6201	59. County Library	15	8,597	2,370	0	10,968	15	4,418	1,220	5,638
6301	60. Bi-County Farm Advisor	2	1,169	322	0	1,492	2	601	166	767
7101	61. Parks and Recreation	0	0	0	0	0	0	0	0	0
7201	62. Community Memorial Museum	4	2,317	639	0	2,956	4	1,191	329	1,519
7203	63. Vets Memorial Community Bldg	0	0	0	0	0	0	0	0	0
64.A	64. Other Departments-1	196	114,669	31,611	0	146,280	168	50,398	13,918	64,316
64.B	64. Other Departments-2	302	176,692	48,709	0	225,401	108	32,360	8,936	41,296
65.	65. Non County Agencies	27	16,069	4,430	2,452	18,047	4	1,202	332	1,534
TOTAL (First Allocation Base)		987	576,896	N/A	2,452	721,997	740	222,423	N/A	277,937
LESS: Service Dept., No. 1--7		71	41,645	N/A	0	41,645	71	21,399	N/A	21,399
TOTAL (Second Allocation Base)		915	535,252	147,553	2,452	680,353	669	201,024	55,514	256,539

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	5,082	
1201	2. Auditor-Controller	0	0	N/A	0	0	N/A	0	0	10,261	
1202	3. Treasurer-Tax Collector	0	0	N/A	0	0	N/A	0	0	6,098	
1205	4. General Services Department	0	0	N/A	0	0	N/A	0	0	7,049	
1301	5. County Counsel	0	0	N/A	0	0	N/A	0	0	5,311	
1401	6. Human Resources	0	0	N/A	0	0	N/A	0	0	5,442	
1700	7. Building Maintenance	0	0	N/A	0	0	N/A	0	0	23,801	
1101	8. Board of Supervisors	0	0	0	0	0	0	0	0	5,730	
1105	9. Clerk of the Board	0	0	0	0	0	0	0	0	2,259	
1203	10. Assessor	0	0	0	0	0	0	0	0	20,537	
1204	11. Revenue Collection	0	0	0	0	0	0	0	0	2,133	
1502	12. Elections	0	0	0	0	0	0	0	0	8,282	
1600	13. Sheriff-Communications	0	0	0	0	0	0	0	0	25,263	
1702	14. Water/Wastewater Facilities	0	0	0	0	0	0	0	0	1,129	
1920	15. Engineering Services	0	0	0	0	0	0	0	0	6,776	
1922	16. Water Resources	0	0	0	0	0	0	0	0	3,346	
2103	17. Sheriff's Court Bailiffs	0	0	0	0	0	0	0	0	6,776	
2106	18. Public Defender	0	0	0	0	0	0	0	0	1,129	
2112	19. Consolidated Courts	0	0	0	0	0	0	0	0	0	
2125	20. District Attorney	0	0	0	0	0	0	0	0	0	
2125-01	21. DA-Criminal Division	0	0	0	0	0	0	0	0	21,164	
2125-03	22. DA-Victim/Witness Assistance	0	0	0	0	0	0	0	0	2,719	
2125-05	23. DA-Statutory Rape Vert Prosecute	0	0	0	0	0	0	0	0	0	
2201	24. Sheriff-Coroner	0	0	0	0	0	0	0	0	59,771	
2205	25. Sheriff-Boat Patrol	0	0	0	0	0	0	0	0	2,761	
2208	26. Sheriff-Live Oak Contract	0	0	0	0	0	0	0	0	7,905	
2301	27. Sheriff-County Jail	0	0	0	0	0	0	0	0	64,121	
2302	28. Anti-Drug Abuse Enforcement	0	0	0	0	0	0	0	0	0	
2304	29. Probation	0	0	0	0	0	0	0	0	47,975	
2309	30. Bi-County Juvenile Hall	0	0	0	0	0	0	0	0	0	
2401	31. Emergency Services	0	0	0	0	0	0	0	0	878	
2402	32. Fire Services Administration	0	0	0	0	0	0	0	0	0	
2601	33. Agricultural Commissioner	0	0	0	0	0	0	0	0	21,248	
2706	34. Recorder	0	0	0	0	0	0	0	0	7,027	
2709	35. Pub. Guardian/Conservator	0	0	0	0	0	0	0	0	3,513	
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	10,164	
2724-24	38. Planning & Building	0	0	0	0	0	0	0	0	5,730	
2724-31	39. Community Services Building Inspection	0	0	0	0	0	0	0	0	4,057	
2724-32	40. Code Enforcement Svcs	0	0	0	0	0	0	0	0	84	
2725	41. Environmental Health	0	0	0	0	0	0	0	0	6,316	
2726	42. Animal Control	0	0	0	0	0	0	0	0	3,262	
2727	43. CUPA	0	0	0	0	0	0	0	0	0	
3100	44. Road	0	0	0	0	0	0	0	0	23,925	
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	11,962	
4104-00	49. Mental Health Service Act	0	0	0	0	0	0	0	0	1,129	
4120-00	50. Human Services Admin	0	0	0	0	0	0	0	0	5,019	
4580	51. Fleet Management ISF	0	0	0	0	0	0	0	0	4,517	
4581	52. Information Technology ISF	0	0	0	0	0	0	0	0	17,358	
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	711	
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	0	
5200	58. IHSS Public Authority	0	0	0	0	1,333	120	0	1,452	1,452	
6201	59. County Library	0	0	0	0	0	0	0	0	16,605	
6301	60. Bi-County Farm Advisor	0	0	0	0	0	0	0	0	2,259	
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	4,475	
7203	63. Vets Memorial Community Bldg	0	0	0	0	0	0	0	0	0	
64.A	64.A Other Departments-1	28	208	52	260	0	0	0	0	210,856	
64.B	64.B Other Departments-2	194	1,427	356	1,783	0	0	0	0	268,480	
65.	65. Non County Agencies	0	0	0	0	3,999	359	1,283	3,074	22,655	
TOTAL (First Allocation Base)		223	1,635	N/A	2,043	5,331	N/A	1,283	4,527	1,006,505	
LESS: Service Dept., No. 1--7		0	0	N/A	0	0	N/A	0	0	63,043	
TOTAL (Second Allocation Base)		223	1,635	408	2,043	5,331	478	1,283	4,527	943,461	

Exhibit 3F.1 Cost Allocation, Sutter County Human Resources Department, Year Ended June 30, 2017

Other Departments-1			Employee/Labor Relations					Recruitment/Classification Non-MSS			
Dept. No.	Department Name		Alloc	First	Second	Less Direct	Sub	Alloc	First	Second	Sub
			Base	Alloc	Alloc	Billings	Total	Base	Alloc	Alloc	Total
			(#EES)	(\$)	(\$)	(\$)	(\$)	(#EES)	(\$)	(\$)	(\$)
0112	64.01	Child Supp Serv Reimb/Adjustment	28	16,589	4,573	0	21,162	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	1,169	322	0	1,492	2	601	166	767
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
0273	64.08	Local Innovation	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	17	10,092	2,782	0	12,874	17	5,186	1,432	6,618
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
1803	64.27	Capital Projects	0	0	0	0	0	0	0	0	0
1911	64.28	General Insurance & Bonds	0	0	0	0	0	0	0	0	0
1923	64.29	Flood Control	0	0	0	0	0	0	0	0	0
2104	64.30	Grand Jury	0	0	0	0	0	0	0	0	0
2109	64.31	Trial Court Funding	0	0	0	0	0	0	0	0	0
2125-08	64.32	DA-Criminal Investigation	2	931	257	0	1,188	2	478	132	611
2125-09	64.33	DA-Welfare Investigation	0	0	0	0	0	0	0	0	0
2125-10	64.34	XC County Victim Services Prog	0	0	0	0	0	0	0	0	0
2125-11	64.35	CA Witness Relocation & Assist	0	0	0	0	0	0	0	0	0
2125-72	64.36	Local Community Correction Acc	1	823	227	0	1,050	1	423	117	540
2202	64.37	Net 5-Sheriff	1	585	161	0	746	1	300	83	383
2303	64.38	Delinquency Prevention Commiss'n	0	0	0	0	0	0	0	0	0
2703	64.39	Fish & Game Propagation	0	0	0	0	0	0	0	0	0
2711	64.40	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	31	18,061	4,979	0	23,040	31	9,281	2,563	11,844
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	9,399	2,591	0	11,990	16	4,829	1,334	6,163
4102-04	64.45	Mental Health-Community Services	0	0	0	0	0	0	0	0	0
4102-07	64.46	Mental Health-Inpatient	56	32,787	9,038	0	41,826	56	16,848	4,653	21,500
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 Prgm	2	1,126	310	0	1,437	2	579	160	738
4102-16	64.54	Mental Health-Outpatient/Adult	14	8,359	2,304	0	10,664	14	4,295	1,186	5,482
4102-17	64.55	Mental Health-Outpatient/Child	7	4,223	1,164	0	5,387	7	2,170	599	2,769
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	585	161	0	746	1	300	83	383
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	1,169	322	0	1,492	2	601	166	767
4102-29	64.61	Mental Health-Yuba County BF	2	1,408	388	0	1,796	2	723	200	923
4102-31	64.62	Mental Health-CSS/Admin Sup	0	0	0	0	0	0	0	0	0
4102-32	64.63	Mental Health-CSOC Adult Prgm	0	0	0	0	0	0	0	0	0
4102-34	64.64	Mental Health-Victor Community	0	0	0	0	0	0	0	0	0
4102-35	64.65	Mental Health-CSS/Direct/Case Svcs	1	585	161	0	746	1	300	83	383
4102-36	64.66	Mental Health-Substance Abuse Crime	0	0	0	0	0	0	0	0	0
4102-38	64.67	Mental Health-Justice Asst. Grant	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	585	161	0	746	1	300	83	383
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	563	155	0	718	1	289	80	369
4102-50	64.72	Mental Health-Drug Outpatient	3	1,949	537	0	2,486	3	1,002	277	1,278
4102-51	64.73	Mental Health-OFC	0	0	0	0	0	0	0	0	0
4102-52	64.74	Mental Health-Drug/Outreach	0	0	0	0	0	0	0	0	0
4102-53	64.75	Mental Health-Drug & Alcohol Juv	0	0	0	0	0	0	0	0	0
4102-54	64.76	Mental Health-First Steps	5	3,097	854	0	3,951	5	1,591	439	2,031
4102-58	64.77	Mental Health-Drug Court SC	1	585	161	0	746	1	300	83	383
4102-59	64.78	Mental Health-Yuba County	0	0	0	0	0	0	0	0	0
Total Other Departments-1			196	114,669	31,611	0	146,280	168	50,398	13,918	64,316

Exhibit 3F.1 Cost Allocation, Sutter County Human Resources Department, Year Ended June 30, 2017

Other Departments-2			Employee/Labor Relations					Recruitment/Classification Non-MSS			
Dept. No.	Department Name	Alloc	First	Second	Less Direct	Sub	Alloc	First	Second	Sub	
		Base	Alloc	Alloc	Billings	Total	Base	Alloc	Alloc	Total	
		(#EES)	(\$)	(\$)	(\$)	(\$)	(#EES)	(\$)	(\$)	(\$)	
4102-65	64.79	Mental Health-UR/QI Programs	4	2,339	645	0	2,984	4	1,202	332	1,534
4102-68	64.80	Mental Health-Drug Medi-Cal	0	0	0	0	0	0	0	0	0
4102-72	64.81	Mental Health-Local Comm Corr	3	1,732	478	0	2,210	3	890	246	1,136
4102-80	64.82	Mental Health-SB678	1	585	161	0	746	1	300	83	383
4102-81	64.83	Mental Health-Juvenile Probation	1	606	167	0	774	1	312	86	398
4102-82	64.84	Mental Health-Forensic	0	0	0	0	0	0	0	0	0
4103-12	64.85	Health-Children & Family	1	476	131	0	608	1	245	68	312
4103-15	64.86	Health-Vital Statistics	0	0	0	0	0	0	0	0	0
4103-20	64.87	Health-CCS	3	1,776	490	0	2,265	3	912	252	1,164
4103-22	64.88	Health-Homeless Pilot	0	0	0	0	0	0	0	0	0
4103-26	64.89	Health-MCH	0	0	0	0	0	0	0	0	0
4103-29	64.90	Health-Foster Care	2	1,169	322	0	1,492	2	601	166	767
4103-30	64.91	Health-Nursing Admin	1	585	161	0	746	1	300	83	383
4103-31	64.92	Health-CHDP	3	1,711	472	0	2,182	3	879	243	1,122
4103-33	64.93	Health-CMSP Local Health Conn	0	0	0	0	0	0	0	0	0
4103-35	64.94	Health-Field Nursing	0	0	0	0	0	0	0	0	0
4103-36	64.95	Health-Bioterrorism	1	585	161	0	746	1	300	83	383
4103-37	64.96	Health-Pandemic Flu Preparedness	0	0	0	0	0	0	0	0	0
4103-38	64.97	Health-Acute Communicable Dis	6	3,313	913	0	4,227	6	1,703	470	2,173
4103-39	64.98	Health-Immunization Grant	0	0	0	0	0	0	0	0	0
4103-40	64.99	Health-WIC Nutrition	10	5,782	1,594	0	7,376	10	2,971	820	3,792
4103-43	64.100	Health-Homeland Security Grant	0	0	0	0	0	0	0	0	0
4103-45	64.101	Health-WIC Breast Feeding P	0	0	0	0	0	0	0	0	0
4103-49	64.102	Health-P3 Impl Mass Vacc Readins Car	0	0	0	0	0	0	0	0	0
4103-50	64.103	Health-Laboratory	1	433	119	0	553	1	223	61	284
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	195	54	0	249	0	100	28	128
4103-60	64.110	Health-Health Education	2	888	245	0	1,133	2	456	126	582
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	2,339	645	0	2,984	4	1,202	332	1,534
4103-67	64.114	Health-Supp Nutr Asst Prgm ED-CWD	1	541	149	0	691	1	278	77	355
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	1,169	322	0	1,492	2	601	166	767
4103-99	64.118	Health-Tobacco Control	1	606	167	0	774	1	312	86	398
4104-01	64.119	MHSA-Children's Sed Full Svc Part	3	1,754	484	0	2,238	3	901	249	1,150
4104-02	64.120	MHSA-Urgent Services	2	1,039	287	0	1,326	2	534	148	682
4104-03	64.121	MHSA-Transition Age Youth FSP	5	2,924	806	0	3,730	5	1,502	415	1,917
4104-04	64.122	MHSA-Adult and Older Adult FSP	2	888	245	0	1,133	2	456	126	582
4104-05	64.123	MHSA-Older Adult Mobile Outreach	1	585	161	0	746	1	300	83	383
4104-06	64.124	MHSA-Ethnic Outreach Services	6	3,270	901	0	4,172	6	1,680	464	2,144
4104-07	64.125	MHSA-Housing Program	0	0	0	0	0	0	0	0	0
4104-08	64.126	MHSA-Wellness & Recover Adult	8	4,461	1,230	0	5,691	8	2,292	633	2,925
4104-09	64.127	MHSA-Adult Urgent Services	5	2,945	812	0	3,757	5	1,513	418	1,931
4104-10	64.128	MHSA-Therapeutic Services	11	6,237	1,719	0	7,956	11	3,205	885	4,090
4104-11	64.129	MHSA-Systems Transformation	0	0	0	0	0	0	0	0	0
4104-12	64.130	MHSA-Community Prev Team	3	1,776	490	0	2,265	3	912	252	1,164
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	1,754	484	0	2,238	3	901	249	1,150
4104-17	64.134	MHSA-Administrative	1	585	161	0	746	1	300	83	383
4110	64.135	Health Care-General	0	0	0	0	0	0	0	0	0
4112	64.136	Health-County Share	0	0	0	0	0	0	0	0	0
4120-93	64.137	Human Services-Security & Compliance	0	0	0	0	0	0	0	0	0
4134-00	64.138	Jail Medical	12	6,995	1,928	0	8,923	12	3,594	993	4,587
4134-72	64.139	Jail Medical-LCC	2	931	257	0	1,188	2	478	132	611
4201	64.140	Non-County Providers	0	0	0	0	0	0	0	0	0
4301	64.141	California Children's Services	0	0	0	0	0	0	0	0	0
4400	64.142	Sutter Co Waterworks District #1	0	0	0	0	0	0	0	0	0
5101-05	64.143	Welfare-Social Workers Empy	24	14,076	3,880	0	17,957	0	0	0	0
5101-10	64.144	Welfare-Admin Support	22	13,080	3,606	0	16,686	0	0	0	0
5101-15	64.145	Welfare-Non-Welfare Admin Svcs	2	1,169	322	0	1,492	0	0	0	0
5101-20	64.146	Welfare-Social Services	24	14,228	3,922	0	18,150	0	0	0	0
5101-30	64.147	Welfare-Eligibility & Nonservices	93	54,378	14,990	0	69,369	0	0	0	0
5101-35	64.148	Welfare-Welfare Fraud	2	1,126	310	0	1,437	0	0	0	0
5101-40	64.149	Welfare-Clerical Support	27	15,657	4,316	0	19,974	0	0	0	0
5201	64.150	In-Home Supportive Services	0	0	0	0	0	0	0	0	0
5204	64.151	TANF-Family Group	0	0	0	0	0	0	0	0	0
5206	64.152	TANF-Foster Care	0	0	0	0	0	0	0	0	0
5211	64.153	Delinquent Tax Sales Trust Fund	0	0	0	0	0	0	0	0	0
5301	64.154	General Relief	0	0	0	0	0	0	0	0	0
5302	64.155	General Relief	0	0	0	0	0	0	0	0	0
5601	64.156	Veterans Service Officer	0	0	0	0	0	0	0	0	0
6201-35	64.157	Library-Literacy Prg	0	0	0	0	0	0	0	0	0
7202	64.158	Subsidy Requests Organizations	0	0	0	0	0	0	0	0	0
7204	64.159	Ettl Hall	0	0	0	0	0	0	0	0	0
Total Other Departments-2			302	176,692	48,709	0	225,401	108	32,360	8,936	41,296

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

Other Departments-1			Recruitment/Classification MSS				Direct Identified				Summary
Dept. No.	Department Name		Alloc	First	Second	Sub	Direct	Second	Less Direct	Sub	Net Total
			Base	Alloc	Alloc	Total	Identified	Alloc	Billings	Total	Allocated
			(#EES)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
0112	64.01	Child Supp Serv Reimb/Adjustment	28	208	52	260	0	0	0	0	21,422
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	2,259
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
0273	64.08	Local Innovation	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	19,491
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
1803	64.27	Capital Projects	0	0	0	0	0	0	0	0	0
1911	64.28	General Insurance & Bonds	0	0	0	0	0	0	0	0	0
1923	64.29	Flood Control	0	0	0	0	0	0	0	0	0
2104	64.30	Grand Jury	0	0	0	0	0	0	0	0	0
2109	64.31	Trial Court Funding	0	0	0	0	0	0	0	0	0
2125-08	64.32	DA-Criminal Investigation	0	0	0	0	0	0	0	0	1,799
2125-09	64.33	DA-Welfare Investigation	0	0	0	0	0	0	0	0	0
2125-10	64.34	XC County Victim Services Prog	0	0	0	0	0	0	0	0	0
2125-11	64.35	CA Witness Relocation & Assist	0	0	0	0	0	0	0	0	0
2125-72	64.36	Local Community Correction Acc	0	0	0	0	0	0	0	0	1,589
2202	64.37	Net 5-Sheriff	0	0	0	0	0	0	0	0	1,129
2303	64.38	Delinquency Prevention Commiss'n	0	0	0	0	0	0	0	0	0
2703	64.39	Fish & Game Propagation	0	0	0	0	0	0	0	0	0
2711	64.40	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	34,884
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	18,153
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	63,326
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 Prgm	0	0	0	0	0	0	0	0	2,175
4102-16	64.54	Mental Health-Outpatient/Adult	0	0	0	0	0	0	0	0	16,145
4102-17	64.55	Mental Health-Outpatient/Child	0	0	0	0	0	0	0	0	8,156
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	1,129
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	2,259
4102-29	64.61	Mental Health-Yuba County BF	0	0	0	0	0	0	0	0	2,719
4102-31	64.62	Mental Health-CSS/Admin Sup	0	0	0	0	0	0	0	0	0
4102-32	64.63	Mental Health-CSOC Adult Prgm	0	0	0	0	0	0	0	0	0
4102-34	64.64	Mental Health-Victor Community	0	0	0	0	0	0	0	0	0
4102-35	64.65	Mental Health-CSS/Direct/Case Svcs	0	0	0	0	0	0	0	0	1,129
4102-36	64.66	Mental Health-Substance Abuse Crime	0	0	0	0	0	0	0	0	0
4102-38	64.67	Mental Health-Justice Asst. Grant	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	1,129
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	1,087
4102-50	64.72	Mental Health-Drug Outpatient	0	0	0	0	0	0	0	0	3,764
4102-51	64.73	Mental Health-OFC	0	0	0	0	0	0	0	0	0
4102-52	64.74	Mental Health-Drug/Outreach	0	0	0	0	0	0	0	0	0
4102-53	64.75	Mental Health-Drug & Alcohol Juv	0	0	0	0	0	0	0	0	0
4102-54	64.76	Mental Health-First Steps	0	0	0	0	0	0	0	0	5,981
4102-58	64.77	Mental Health-Drug Court SC	0	0	0	0	0	0	0	0	1,129
4102-59	64.78	Mental Health-Yuba County	0	0	0	0	0	0	0	0	0
		Total Other Departments-1	28	208	52	260	0	0	0	0	210,856

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

Other Departments-2		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 (\$)
4102-65	64.79 Mental Health-UR/QI Programs	0	0	0	0	0	0	0	0	4,517
4102-68	64.80 Mental Health-Drug Medi-Cal	0	0	0	0	0	0	0	0	0
4102-72	64.81 Mental Health-Local Comm Corr	0	0	0	0	0	0	0	0	3,346
4102-80	64.82 Mental Health-SB678	0	0	0	0	0	0	0	0	1,129
4102-81	64.83 Mental Health-Juvenile Probation	0	0	0	0	0	0	0	0	1,171
4102-82	64.84 Mental Health-Forensic	0	0	0	0	0	0	0	0	0
4103-12	64.85 Health-Children & Family	0	0	0	0	0	0	0	0	920
4103-15	64.86 Health-Vital Statistics	0	0	0	0	0	0	0	0	0
4103-20	64.87 Health-CCS	0	0	0	0	0	0	0	0	3,430
4103-22	64.88 Health-Homeless Pilot	0	0	0	0	0	0	0	0	0
4103-26	64.89 Health-MCH	0	0	0	0	0	0	0	0	0
4103-29	64.90 Health-Foster Care	0	0	0	0	0	0	0	0	2,259
4103-30	64.91 Health-Nursing Admin	0	0	0	0	0	0	0	0	1,129
4103-31	64.92 Health-CHDP	0	0	0	0	0	0	0	0	3,304
4103-33	64.93 Health-CMSP Local Health Conn	0	0	0	0	0	0	0	0	0
4103-35	64.94 Health-Field Nursing	0	0	0	0	0	0	0	0	0
4103-36	64.95 Health-Bioterrorism	0	0	0	0	0	0	0	0	1,129
4103-37	64.96 Health-Pandemic Flu Preparedness	0	0	0	0	0	0	0	0	0
4103-38	64.97 Health-Acute Communicable Dis	0	0	0	0	0	0	0	0	6,400
4103-39	64.98 Health-Immunization Grant	0	0	0	0	0	0	0	0	0
4103-40	64.99 Health-WIC Nutrition	0	0	0	0	0	0	0	0	11,168
4103-43	64.100 Health-Homeland Security Grant	0	0	0	0	0	0	0	0	0
4103-45	64.101 Health-WIC Breast Feeding P	0	0	0	0	0	0	0	0	0
4103-49	64.102 Health-P3 Impl Mass Vacc Readins Car	0	0	0	0	0	0	0	0	0
4103-50	64.103 Health-Laboratory	0	0	0	0	0	0	0	0	837
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	376
4103-60	64.110 Health-Health Education	0	0	0	0	0	0	0	0	1,715
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	4,517
4103-67	64.114 Health-Supp Nutr Asst Prgm ED-CWD	0	0	0	0	0	0	0	0	1,046
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	2,259
4103-99	64.118 Health-Tobacco Control	0	0	0	0	0	0	0	0	1,171
4104-01	64.119 MHS-Children's Sed Full Svc Part	0	0	0	0	0	0	0	0	3,388
4104-02	64.120 MHS-Urgent Services	0	0	0	0	0	0	0	0	2,008
4104-03	64.121 MHS-Transition Age Youth FSP	0	0	0	0	0	0	0	0	5,647
4104-04	64.122 MHS-Adult and Older Adult FSP	0	0	0	0	0	0	0	0	1,715
4104-05	64.123 MHS-Older Adult Mobile Outreach	0	0	0	0	0	0	0	0	1,129
4104-06	64.124 MHS-Ethnic Outreach Services	0	0	0	0	0	0	0	0	6,316
4104-07	64.125 MHS-Housing Program	0	0	0	0	0	0	0	0	0
4104-08	64.126 MHS-Wellness & Recover Adult	0	0	0	0	0	0	0	0	8,616
4104-09	64.127 MHS-Adult Urgent Services	0	0	0	0	0	0	0	0	5,688
4104-10	64.128 MHS-Therapeutic Services	0	0	0	0	0	0	0	0	12,046
4104-11	64.129 MHS-Systems Transformation	0	0	0	0	0	0	0	0	0
4104-12	64.130 MHS-Community Prev Team	0	0	0	0	0	0	0	0	3,430
4104-14	64.131 MHS-MHS IT Proj	0	0	0	0	0	0	0	0	0
4104-15	64.132 MHS-Work Educ & Training	0	0	0	0	0	0	0	0	0
4104-16	64.133 MHS-Innovation	0	0	0	0	0	0	0	0	3,388
4104-17	64.134 MHS-Administrative	0	0	0	0	0	0	0	0	1,129
4110	64.135 Health Care-General	0	0	0	0	0	0	0	0	0
4112	64.136 Health-County Share	0	0	0	0	0	0	0	0	0
4120-93	64.137 Human Services-Security & Compliance	0	0	0	0	0	0	0	0	0
4134-00	64.138 Jail Medical	0	0	0	0	0	0	0	0	13,510
4134-72	64.139 Jail Medical-LCC	0	0	0	0	0	0	0	0	1,799
4201	64.140 Non-County Providers	0	0	0	0	0	0	0	0	0
4301	64.141 California Children's Services	0	0	0	0	0	0	0	0	0
4400	64.142 Sutter Co Waterworks District #1	0	0	0	0	0	0	0	0	0
5101-05	64.143 Welfare-Social Workers Empy	24	177	44	221	0	0	0	0	18,178
5101-10	64.144 Welfare-Admin Support	22	164	41	205	0	0	0	0	16,891
5101-15	64.145 Welfare-Non-Welfare Admin Svcs	2	15	4	18	0	0	0	0	1,510
5101-20	64.146 Welfare-Social Services	24	179	45	223	0	0	0	0	18,373
5101-30	64.147 Welfare-Eligibility & Nonservices	93	682	170	853	0	0	0	0	70,222
5101-35	64.148 Welfare-Welfare Fraud	2	14	4	18	0	0	0	0	1,454
5101-40	64.149 Welfare-Clerical Support	27	196	49	246	0	0	0	0	20,219
5201	64.150 In-Home Supportive Services	0	0	0	0	0	0	0	0	0
5204	64.151 TANF-Family Group	0	0	0	0	0	0	0	0	0
5206	64.152 TANF-Foster Care	0	0	0	0	0	0	0	0	0
5211	64.153 Delinquent Tax Sales Trust Fund	0	0	0	0	0	0	0	0	0
5301	64.154 General Relief	0	0	0	0	0	0	0	0	0
5302	64.155 General Relief	0	0	0	0	0	0	0	0	0
5601	64.156 Veterans Service Officer	0	0	0	0	0	0	0	0	0
6201-35	64.157 Library-Literacy Prg	0	0	0	0	0	0	0	0	0
7202	64.158 Subsidy Requests Organizations	0	0	0	0	0	0	0	0	0
7204	64.159 Ettl Hall	0	0	0	0	0	0	0	0	0
Total Other Departments-2		194	1,427	356	1,783	0	0	0	0	268,480

Exhibit 3F.2 Cost Allocation, Sutter County Human Resources Department, Year Ended June 30, 2017

Non County Agencies			Employee/Labor Relations					Recruitment/Classification Non-MSS			
Fund No.	Fund Name	Alloc	First	Second	Less Direct	Sub	Alloc	First	Second	Sub	
		Base	Alloc	Alloc	Billings	Total	Base	Alloc	Alloc	Total	
		(#EES)	(\$)	(\$)	(\$)	(\$)	(#EES)	(\$)	(\$)	(\$)	
5100	65.01 Children/Family Comm.	4	2,339	645	0	2,984	4	1,202	332	1,534	
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	65.09 Local Transportation Tax	0	0	0	0	0	0	0	0	0	
5215	65.10 Tax Collector's Trust	0	0	0	0	0	0	0	0	0	
5218	65.11 Taxes	0	0	0	0	0	0	0	0	0	
5219	65.12 In Lieu Tax Trust	0	0	0	0	0	0	0	0	0	
5240	65.14 City of Live Oak	0	0	0	0	0	0	0	0	0	
5241	64.15 City of Yuba City	0	0	0	0	0	0	0	0	0	
5262	65.16 Sutter-Butte Flood Control	0	0	0	0	0	0	0	0	0	
5263	65.17 Sac Area Flood Control	0	0	0	0	0	0	0	0	0	
5265	65.18 FRAQMD	0	0	0	0	0	0	0	0	0	
5267	65.19 Statewide Comm Infrastructure	0	0	0	0	0	0	0	0	0	
5277	65.20 Narco	0	0	0	0	0	0	0	0	0	
5280	65.21 Regional Waste Management	0	0	0	0	0	0	0	0	0	
6401	65.22 Fairview Cemetery	1	585	161	0	746	0	0	0	0	
6402	65.23 Live Oak Cemetery	3	1,754	484	0	2,238	0	0	0	0	
6403	65.24 Meridian Cemetery Trust	0	0	0	0	0	0	0	0	0	
6404	65.25 Nicolaus Cemetery	0	0	0	0	0	0	0	0	0	
6405	65.26 Pleasant Grove Cemetery	0	0	0	0	0	0	0	0	0	
6406	65.27 Sutter Cemetery	13	7,515	2,072	1,792	7,794	0	0	0	0	
6415	65.28 Gilsizer County Drainage	4	2,122	585	478	2,229	0	0	0	0	
6416	65.29 Live Oak Cemetery Specl Assess	0	0	0	0	0	0	0	0	0	
6419	65.30 Meridian Fire District	0	0	0	0	0	0	0	0	0	
6420	65.31 Sutter Basin Fire	0	0	0	0	0	0	0	0	0	
6424	65.32 Levee Disrt #1-Feather River	0	0	0	0	0	0	0	0	0	
6426	65.33 Levee District #1	3	1,754	484	182	2,056	0	0	0	0	
6427	65.34 Levee District #9	0	0	0	0	0	0	0	0	0	
6428	65.35 Maintenance Area #3	0	0	0	0	0	0	0	0	0	
6429	65.36 Maintenance Area #7 Zone 2	0	0	0	0	0	0	0	0	0	
6430	65.37 Maintenance Area #7 Zone 3	0	0	0	0	0	0	0	0	0	
6431	65.38 Maintenance Area #7 Zone 4	0	0	0	0	0	0	0	0	0	
6434	65.39 Bear River Levee Maintenance	0	0	0	0	0	0	0	0	0	
6435	65.40 Colusa Mosquito Abatement	0	0	0	0	0	0	0	0	0	
6436	65.41 S-Y Mosquito & Vector Control	0	0	0	0	0	0	0	0	0	
6437	65.42 Maintenance Area #16 Zone 1	0	0	0	0	0	0	0	0	0	
6438	65.43 Maintenance Area #16 Zone 2	0	0	0	0	0	0	0	0	0	
6439	65.44 Maintenance Area #16 Zone 3	0	0	0	0	0	0	0	0	0	
6440	65.45 Maintenance Area #16 Zone 4	0	0	0	0	0	0	0	0	0	
6449	65.46 Reclamation District #1000	0	0	0	0	0	0	0	0	0	
6451	65.47 Reclamation District #70	0	0	0	0	0	0	0	0	0	
6452	65.48 Reclamation District #777	0	0	0	0	0	0	0	0	0	
6453	65.49 Reclamation District #817	0	0	0	0	0	0	0	0	0	
6455	65.50 Reclamation District #1001	0	0	0	0	0	0	0	0	0	
6458	65.51 Reclamation District #2054	0	0	0	0	0	0	0	0	0	
6459	65.52 Reclamation District #2056	0	0	0	0	0	0	0	0	0	
6460	65.53 Reclamation District #2103	0	0	0	0	0	0	0	0	0	
6461	65.54 Reclamation District #1500	0	0	0	0	0	0	0	0	0	
6462	65.55 Reclamation District #1660	0	0	0	0	0	0	0	0	0	
6470	65.56 Sutter County Resource Conservtn	0	0	0	0	0	0	0	0	0	
6471	65.57 LAFCO	0	0	0	0	0	0	0	0	0	
6480	65.59 Butte Water District	0	0	0	0	0	0	0	0	0	
6481	65.60 Feather Water District	0	0	0	0	0	0	0	0	0	
6484	65.61 SCSO-90 Series A-Imprv Redemptn	0	0	0	0	0	0	0	0	0	
6489	65.62 CA First Sutter	0	0	0	0	0	0	0	0	0	
7561	65.63 Yuba City Unified CFD #1	0	0	0	0	0	0	0	0	0	
7562	65.64 Woodland Unified	0	0	0	0	0	0	0	0	0	
7565	65.65 Sutter Co Schools	0	0	0	0	0	0	0	0	0	
7577	65.66 Yuba Community College	0	0	0	0	0	0	0	0	0	
7601	65.67 E Nicolaus High 2000 Debt	0	0	0	0	0	0	0	0	0	
7602	65.68 Woodland Unified Debt Ser	0	0	0	0	0	0	0	0	0	
7607	65.69 Sutter High 2008 Bond Deb	0	0	0	0	0	0	0	0	0	
7651	65.70 YC#99-1 Series C Bonds Db	0	0	0	0	0	0	0	0	0	
7652	65.71 YC 2004-1 Meas K Bonds Deb	0	0	0	0	0	0	0	0	0	
7654	65.72 Franklin Elem 2006 DBT Ser	0	0	0	0	0	0	0	0	0	
7655	65.73 Yuba Comm. College Distr DS-A	0	0	0	0	0	0	0	0	0	
7656	65.74 Yuba Comm. College Distr DS-B	0	0	0	0	0	0	0	0	0	
7657	65.75 Yuba Comm College Distrb	0	0	0	0	0	0	0	0	0	
7661	65.76 LO#04-1 Series A Bonds Db	0	0	0	0	0	0	0	0	0	
7663	65.77 East Nicolaus H 2014 Debt Svc	0	0	0	0	0	0	0	0	0	
NVBH	65.78 North Valley Beh Health	0	0	0	0	0	0	0	0	0	
Total Non County Agencies		27	16,069	4,430	2,452	18,047	4	1,202	332	1,534	

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 Base (#EES)	First Alloc (\$)	Second Alloc (\$)	Sub Total (\$)	Direct Identified (\$)	Second Alloc (\$)	Less Direct Billings (\$)	Sub Total (\$)	Net Total Allocated (\$)
5100	65.01	Children/Family Comm.	0	0	0	0	0	0	0	0	4,517
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
5209	65.08	Aid for Adoption	0	0	0	0	0	0	0	0	0
5212	65.09	Local Transportation Tax	0	0	0	0	0	0	0	0	0
5215	65.10	Tax Collector's Trust	0	0	0	0	0	0	0	0	0
5218	65.11	Taxes	0	0	0	0	0	0	0	0	0
5219	65.12	In Lieu Tax Trust	0	0	0	0	0	0	0	0	0
5226	65.13	Personnel Rev Benefits	0	0	0	0	0	0	0	0	0
5240	65.14	City of Live Oak	0	0	0	0	0	0	0	0	0
5241	64.15	City of Yuba City	0	0	0	0	0	0	0	0	0
5262	65.16	Sutter-Butte Flood Control	0	0	0	0	0	0	0	0	0
5263	65.17	Sac Area Flood Control	0	0	0	0	0	0	0	0	0
5265	65.18	FRAQMD	0	0	0	0	0	0	0	0	0
5267	65.19	Statewide Comm Infrastructure	0	0	0	0	0	0	0	0	0
5277	65.20	Narco	0	0	0	0	0	0	0	0	0
5280	65.21	Regional Waste Management	0	0	0	0	0	0	0	0	0
6401	65.22	Fairview Cemetery	0	0	0	0	0	0	0	0	746
6402	65.23	Live Oak Cemetery	0	0	0	0	0	0	0	0	2,238
6403	65.24	Meridian Cemetery Trust	0	0	0	0	0	0	0	0	0
6404	65.25	Nicolaus Cemetery	0	0	0	0	0	0	0	0	0
6405	65.26	Pleasant Grove Cemetery	0	0	0	0	0	0	0	0	0
6406	65.27	Sutter Cemetery	0	0	0	0	0	0	0	0	7,794
6415	65.28	Gilsizer County Drainage	0	0	0	0	3,999	359	1,283	3,074	5,304
6416	65.29	Live Oak Cemetery Specl Assess	0	0	0	0	0	0	0	0	0
6419	65.30	Meridian Fire District	0	0	0	0	0	0	0	0	0
6420	65.31	Sutter Basin Fire	0	0	0	0	0	0	0	0	0
6424	65.32	Levee Disrt #1-Feather River	0	0	0	0	0	0	0	0	0
6426	65.33	Levee District #1	0	0	0	0	0	0	0	0	2,056
6427	65.34	Levee District #9	0	0	0	0	0	0	0	0	0
6428	65.35	Maintenance Area #3	0	0	0	0	0	0	0	0	0
6429	65.36	Maintenance Area #7 Zone 2	0	0	0	0	0	0	0	0	0
6430	65.37	Maintenance Area #7 Zone 3	0	0	0	0	0	0	0	0	0
6431	65.38	Maintenance Area #7 Zone 4	0	0	0	0	0	0	0	0	0
6434	65.39	Bear River Levee Maintenance	0	0	0	0	0	0	0	0	0
6435	65.40	Colusa Mosquito Abatement	0	0	0	0	0	0	0	0	0
6436	65.41	S-Y Mosquito & Vector Control	0	0	0	0	0	0	0	0	0
6437	65.42	Maintenance Area #16 Zone 1	0	0	0	0	0	0	0	0	0
6438	65.43	Maintenance Area #16 Zone 2	0	0	0	0	0	0	0	0	0
6439	65.44	Maintenance Area #16 Zone 3	0	0	0	0	0	0	0	0	0
6440	65.45	Maintenance Area #16 Zone 4	0	0	0	0	0	0	0	0	0
6449	65.46	Reclamation District #1000	0	0	0	0	0	0	0	0	0
6451	65.47	Reclamation District #70	0	0	0	0	0	0	0	0	0
6452	65.48	Reclamation District #777	0	0	0	0	0	0	0	0	0
6453	65.49	Reclamation District #817	0	0	0	0	0	0	0	0	0
6455	65.50	Reclamation District #1001	0	0	0	0	0	0	0	0	0
6458	65.51	Reclamation District #2054	0	0	0	0	0	0	0	0	0
6459	65.52	Reclamation District #2056	0	0	0	0	0	0	0	0	0
6460	65.53	Reclamation District #2103	0	0	0	0	0	0	0	0	0
6461	65.54	Reclamation District #1500	0	0	0	0	0	0	0	0	0
6462	65.55	Reclamation District #1660	0	0	0	0	0	0	0	0	0
6470	65.56	Sutter County Resource Conservtn	0	0	0	0	0	0	0	0	0
6471	65.57	LAFCO	0	0	0	0	0	0	0	0	0
6473	65.58	Nicolaus Cem Restoration Fund	0	0	0	0	0	0	0	0	0
6480	65.59	Butte Water District	0	0	0	0	0	0	0	0	0
6481	65.60	Feather Water District	0	0	0	0	0	0	0	0	0
6484	65.61	SCSD-90 Series A-Imprv Redemptn	0	0	0	0	0	0	0	0	0
6489	65.62	CA First Sutter	0	0	0	0	0	0	0	0	0
7561	65.63	Yuba City Unified CFD #1	0	0	0	0	0	0	0	0	0
7562	65.64	Woodland Unified	0	0	0	0	0	0	0	0	0
7565	65.65	Sutter Co Schools	0	0	0	0	0	0	0	0	0
7577	65.66	Yuba Community College	0	0	0	0	0	0	0	0	0
7601	65.67	E Nicolaus High 2000 Debt	0	0	0	0	0	0	0	0	0
7602	65.68	Woodland Unified Debt Ser	0	0	0	0	0	0	0	0	0
7607	65.69	Sutter High 2008 Bond Deb	0	0	0	0	0	0	0	0	0
7651	65.70	YC#99-1 Series C Bonds Db	0	0	0	0	0	0	0	0	0
7652	65.71	YC 2004-1 Meas K Bonds Deb	0	0	0	0	0	0	0	0	0
7654	65.72	Franklin Elem 2006 DBT Ser	0	0	0	0	0	0	0	0	0
7655	65.73	Yuba Comm. College Distr DS-A	0	0	0	0	0	0	0	0	0
7656	65.74	Yuba Comm. College Distr DS-B	0	0	0	0	0	0	0	0	0
7657	65.75	Yuba Comm College Distrb	0	0	0	0	0	0	0	0	0
7661	65.76	LO#04-1 Series A Bonds Db	0	0	0	0	0	0	0	0	0
7663	65.77	East Nicolaus H 2014 Debt Svc	0	0	0	0	0	0	0	0	0
NVBH	65.78	North Valley Beh Health	0	0	0	0	0	0	0	0	0
Total Non County Agencies			0	0	0	0	3,999	359	1,283	3,074	22,655

Exhibit 3G. Cost Allocation, Sutter County Building Maintenance Department, Year Ended June 30, 2017

All Departments			Maintenance				Grounds		
Dept. No.		Department Name	Direct Identified (\$)	Second Alloc (\$)	Less Direct Billings (\$)	Sub Total (\$)	Direct Identified (\$)	Second Alloc (\$)	Sub Total (\$)
1102	1.	County Administrator	16,611	N/A	0	16,611	2,575	N/A	2,575
1201	2.	Auditor-Controller	14,178	N/A	0	14,178	266	N/A	266
1202	3.	Treasurer-Tax Collector	19,506	N/A	0	19,506	245	N/A	245
1205	4.	General Services Department	10,988	N/A	0	10,988	3,705	N/A	3,705
1301	5.	County Counsel	17,678	N/A	0	17,678	2,965	N/A	2,965
1401	6.	Human Resources	22,695	N/A	0	22,695	999	N/A	999
1700	7.	Building Maintenance	22,233	N/A	0	22,233	14,306	N/A	14,306
1101	8.	Board of Supervisors	23,264	892	0	24,157	6,433	365	6,798
1105	9.	Clerk of the Board	2,904	111	0	3,015	441	25	466
1203	10.	Assessor	20,960	804	0	21,764	4,143	235	4,378
1204	11.	Revenue Collection	434	17	0	450	21	1	22
1502	12.	Elections	16,495	633	0	17,128	12,863	730	13,593
1600	13.	Sheriff-Communications	1,431	55	0	1,486	427	24	452
1702	14.	Water/Wastewater Facilities	0	0	0	0	0	0	0
1920	15.	Engineering Services	8,848	339	0	9,188	685	39	724
1922	16.	Water Resources	3,676	141	0	3,817	324	18	342
2103	17.	Sheriff's Court Bailiffs	0	0	0	0	0	0	0
2106	18.	Public Defender	0	0	0	0	0	0	0
2112	19.	Consolidated Courts	0	0	0	0	0	0	0
2125	20.	District Attorney	24,906	955	0	25,861	1,051	60	1,110
2125-01	21.	DA-Criminal Division	0	0	0	0	0	0	0
2125-03	22.	DA-Victim/Witness Assistance	21,994	844	0	22,838	1,182	67	1,249
2125-05	23.	DA-Statutory Rape Vert Prosecute	0	0	0	0	0	0	0
2201	24.	Sheriff-Coroner	40,593	1,557	0	42,150	24,335	1,382	25,716
2205	25.	Sheriff-Boat Patrol	224	9	0	233	67	4	71
2208	26.	Sheriff-Live Oak Contract	0	0	0	0	0	0	0
2301	27.	Sheriff-County Jail	419,436	16,089	0	435,526	16,872	958	17,830
2302	28.	Anti-Drug Abuse Enforcement	0	0	0	0	0	0	0
2304	29.	Probation	34,995	1,342	0	36,337	8,881	504	9,385
2309	30.	Bi-County Juvenile Hall	0	0	0	0	0	0	0
2401	31.	Emergency Services	5,500	211	0	5,711	89	5	94
2402	32.	Fire Services Administration	338	13	0	350	93	5	98
2601	33.	Agricultural Commissioner	17,417	668	0	18,085	7,204	409	7,613
2706	34.	Recorder	13,147	504	0	13,652	2,866	163	3,028
2709	35.	Pub. Guardian/Conservator	19	1	0	20	65	4	69
2710	36.	County Clerk	4,382	168	0	4,551	955	54	1,009
2721	37.	Development Services	8,039	308	0	8,348	1,212	69	1,280
2724-24	38.	Planning & Building	4,691	180	0	4,870	416	24	439
2724-31	39.	Community Services Building Inspection	3,091	119	0	3,209	413	23	436
2724-32	40.	Code Enforcement Svcs	0	0	0	0	0	0	0
2725	41.	Environmental Health	4,834	185	0	5,020	643	36	679
2726	42.	Animal Control	0	0	0	0	0	0	0
2727	43.	CUPA	0	0	0	0	0	0	0
3100	44.	Road	6,444	247	0	6,691	229	13	242
3200	45.	County Airport	970	37	0	1,008	0	0	0
3300	46.	Transportation Development	0	0	0	0	0	0	0
4102-00	47.	Mental Health	154,668	5,933	0	160,600	30,708	1,743	32,451
4103-10	48.	Health	59,876	2,297	0	62,172	7,546	428	7,974
4104-00	49.	Mental Health Service Act	582	22	0	605	0	0	0
4120-00	50.	Human Services Admin	62,883	2,412	0	65,296	4,114	234	4,347
4580	51.	Fleet Management ISF	3,946	151	0	4,098	1,492	85	1,577
4581	52.	Information Technology ISF	26,194	1,005	0	27,199	666	38	703
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	0
5000	56.	Trial Court Agency	20,809	798	5,951	15,657	11,152	633	11,785
5101-00	57.	Welfare	92,429	3,546	0	95,975	9,214	523	9,737
5200	58.	IHSS Public Authority	0	0	0	0	0	0	0
6201	59.	County Library	28,261	1,084	0	29,345	14,270	810	15,080
6301	60.	Bi-County Farm Advisor	4,835	185	0	5,021	300	17	317
7101	61.	Parks and Recreation	77,558	2,975	0	80,533	73,665	4,182	77,847
7201	62.	Community Memorial Museum	22,963	881	0	23,844	18,382	1,044	19,425
7203	63.	Vets Memorial Community Bldg	54,983	2,109	0	57,092	13,700	778	14,478
	64.A	Other Departments-1	118,308	4,538	0	122,846	19,212	1,091	20,303
	64.B	Other Departments-2	24,911	956	0	25,867	12,167	691	12,857
	65.	Non County Agencies	6,275	241	0	6,515	138	8	146
TOTAL (First Allocation Base)			1,572,404	N/A	5,951	1,622,017	333,696	N/A	351,218
LESS: Service Dept., No. 1--7			123,888	N/A	0	123,888	25,062	N/A	25,062
TOTAL (Second Allocation Base)			1,448,515	55,564	5,951	1,498,129	308,634	17,522	326,157

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	7,915	N/A	7,915	0	N/A	0	27,101	
1201	2. Auditor-Controller	14,059	N/A	14,059	0	N/A	0	28,503	
1202	3. Treasurer-Tax Collector	13,685	N/A	13,685	0	N/A	0	33,436	
1205	4. General Services Department	33,171	N/A	33,171	0	N/A	0	47,864	
1301	5. County Counsel	7,288	N/A	7,288	0	N/A	0	27,931	
1401	6. Human Resources	4,920	N/A	4,920	0	N/A	0	28,614	
1700	7. Building Maintenance	25,698	N/A	25,698	0	N/A	0	62,237	
1101	8. Board of Supervisors	8,902	662	9,563	0	0	0	40,518	
1105	9. Clerk of the Board	1,316	98	1,413	0	0	0	4,895	
1203	10. Assessor	38,867	2,889	41,757	0	0	0	67,899	
1204	11. Revenue Collection	186	14	200	0	0	0	672	
1502	12. Elections	11,775	875	12,650	0	0	0	43,371	
1600	13. Sheriff-Communications	527	39	566	370	27	397	2,902	
1702	14. Water/Wastewater Facilities	0	0	0	0	0	0	0	
1920	15. Engineering Services	4,716	351	5,067	0	0	0	14,978	
1922	16. Water Resources	2,231	166	2,397	0	0	0	6,557	
2103	17. Sheriff's Court Bailiffs	0	0	0	0	0	0	0	
2106	18. Public Defender	0	0	0	0	0	0	0	
2112	19. Consolidated Courts	0	0	0	0	0	0	0	
2125	20. District Attorney	21,124	1,570	22,695	0	0	0	49,666	
2125-01	21. DA-Criminal Division	0	0	0	0	0	0	0	
2125-03	22. DA-Victim/Witness Assistance	19,474	1,448	20,922	0	0	0	45,009	
2125-05	23. DA-Statutory Rape Vert Prosecute	0	0	0	0	0	0	0	
2201	24. Sheriff-Coroner	103,410	7,688	111,098	1,326	98	1,424	180,387	
2205	25. Sheriff-Boat Patrol	83	6	90	58	4	62	455	
2208	26. Sheriff-Live Oak Contract	0	0	0	0	0	0	0	
2301	27. Sheriff-County Jail	10,369	771	11,140	7,065	522	7,587	472,082	
2302	28. Anti-Drug Abuse Enforcement	0	0	0	0	0	0	0	
2304	29. Probation	2,334	174	2,508	0	0	0	48,230	
2309	30. Bi-County Juvenile Hall	0	0	0	0	0	0	0	
2401	31. Emergency Services	2,372	176	2,549	0	0	0	8,354	
2402	32. Fire Services Administration	639	48	687	0	0	0	1,135	
2601	33. Agricultural Commissioner	28,429	2,113	30,542	0	0	0	56,240	
2706	34. Recorder	14,201	1,056	15,256	0	0	0	31,937	
2709	35. Pub. Guardian/Conservator	1,363	101	1,464	0	0	0	1,553	
2710	36. County Clerk	4,734	352	5,085	0	0	0	10,646	
2721	37. Development Services	8,343	620	8,963	0	0	0	18,591	
2724-24	38. Planning & Building	2,862	213	3,075	0	0	0	8,385	
2724-31	39. Community Services Building Inspection	2,843	211	3,054	0	0	0	6,700	
2724-32	40. Code Enforcement Svcs	0	0	0	0	0	0	0	
2725	41. Environmental Health	4,424	329	4,753	0	0	0	10,452	
2726	42. Animal Control	0	0	0	0	0	0	0	
2727	43. CUPA	0	0	0	0	0	0	0	
3100	44. Road	4,275	318	4,592	0	0	0	11,526	
3200	45. County Airport	0	0	0	0	0	0	1,008	
3300	46. Transportation Development	0	0	0	0	0	0	0	
4102-00	47. Mental Health	239,780	17,826	257,605	0	0	0	450,657	
4103-10	48. Health	111,391	8,281	119,672	0	0	0	189,819	
4104-00	49. Mental Health Service Act	629	47	676	0	0	0	1,281	
4120-00	50. Human Services Admin	1,022	76	1,098	0	0	0	70,740	
4580	51. Fleet Management ISF	9,703	721	10,425	0	0	0	16,099	
4581	52. Information Technology ISF	27,165	2,019	29,184	0	0	0	57,086	
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	0	
5000	56. Trial Court Agency	588	44	632	0	0	0	28,074	
5101-00	57. Welfare	189,450	14,084	203,534	0	0	0	309,246	
5200	58. IHSS Public Authority	0	0	0	0	0	0	0	
6201	59. County Library	78,181	5,812	83,993	0	0	0	128,418	
6301	60. Bi-County Farm Advisor	11,590	862	12,452	0	0	0	17,790	
7101	61. Parks and Recreation	0	0	0	10,052	743	10,795	169,175	
7201	62. Community Memorial Museum	3,724	277	4,001	0	0	0	47,271	
7203	63. Vets Memorial Community Bldg	10,923	812	11,735	10,052	743	10,795	94,100	
	64.A Other Departments-1	69,221	5,146	74,367	0	0	0	217,516	
	64.B Other Departments-2	9,266	689	9,955	0	0	0	48,679	
	65. Non County Agencies	0	0	0	0	0	0	6,661	
	TOTAL (First Allocation Base)	1,169,167	N/A	1,248,150	28,923	N/A	31,059	3,252,444	
	LESS: Service Dept., No. 1--7	106,736	N/A	106,736	0	N/A	0	255,686	
	TOTAL (Second Allocation Base)	1,062,431	78,983	1,141,414	28,923	2,136	31,059	2,996,759	

Exhibit 3G.1 Cost Allocation, Sutter County Building Maintenance Department, Year Ended June 30, 2017

Other Departments-1			Maintenance				Grounds		
			Direct Identified (\$)	Second Alloc (\$)	Less Direct Billings (\$)	Sub Total (\$)	Direct Identified (\$)	Second Alloc (\$)	Sub Total (\$)
Dept. No.		Department Name							
0112	64.01	Child Supp Serv Reimb/Adjustment	9,865	378	0	10,243	0	0	0
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
0273	64.08	Local Innovation	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	7,374	283	0	7,657	0	0	0
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	712	27	0	739	0	0	0
1103	64.24	Non-Departmental Expense	62,802	2,409	0	65,211	15,794	897	16,691
1209	64.25	General Revenues	0	0	0	0	0	0	0
1801	64.26	Plant Acquisition	10,673	409	0	11,083	0	0	0
1803	64.27	Capital Projects	2,781	107	0	2,888	2,203	125	2,328
1911	64.28	General Insurance & Bonds	0	0	0	0	0	0	0
1923	64.29	Flood Control	0	0	0	0	0	0	0
2104	64.30	Grand Jury	5,801	223	0	6,023	86	5	91
2109	64.31	Trial Court Funding	0	0	0	0	0	0	0
2125-08	64.32	DA-Criminal Investigation	9,115	350	0	9,464	440	25	465
2125-09	64.33	DA-Welfare Investigation	0	0	0	0	0	0	0
2125-10	64.34	XC County Victim Services Prog	0	0	0	0	0	0	0
2125-11	64.35	CA Witness Relocation & Assist	0	0	0	0	0	0	0
2125-72	64.36	Local Community Correction Acc	0	0	0	0	0	0	0
2202	64.37	Net 5-Sheriff	0	0	0	0	0	0	0
2303	64.38	Delinquency Prevention Commiss'n	0	0	0	0	0	0	0
2703	64.39	Fish & Game Propagation	0	0	0	0	0	0	0
2711	64.40	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
4102-29	64.61	Mental Health-Yuba County BF	0	0	0	0	0	0	0
4102-31	64.62	Mental Health-CSS/Admin Sup	0	0	0	0	0	0	0
4102-32	64.63	Mental Health-CSOC Adult Prgm	0	0	0	0	0	0	0
4102-34	64.64	Mental Health-Victor Community	0	0	0	0	0	0	0
4102-35	64.65	Mental Health-CSS/Direct/Case Svcs	0	0	0	0	0	0	0
4102-36	64.66	Mental Health-Substance Abuse Crime	0	0	0	0	0	0	0
4102-38	64.67	Mental Health-Justice Asst. Grant	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
4102-50	64.72	Mental Health-Drug Outpatient	0	0	0	0	0	0	0
4102-51	64.73	Mental Health-OFC	0	0	0	0	0	0	0
4102-52	64.74	Mental Health-Drug/Outreach	0	0	0	0	0	0	0
4102-53	64.75	Mental Health-Drug & Alcohol Juv	0	0	0	0	0	0	0
4102-54	64.76	Mental Health-First Steps	9,185	352	0	9,538	688	39	728
4102-58	64.77	Mental Health-Drug Court SC	0	0	0	0	0	0	0
4102-59	64.78	Mental Health-Yuba County	0	0	0	0	0	0	0
Total Other Departments-1			118,308	4,538	0	122,846	19,212	1,091	20,303

Exhibit 3G.1 Cost Allocation, Sutter County Building Maintenance Department, Year Ended June 30, 2017

Other Departments-2			Maintenance				Grounds		
			Direct Identified	Second Alloc	Less Direct Billings	Sub Total	Direct Identified	Second Alloc	Sub Total
Dept. No.	Department Name		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
4102-65	64.79	Mental Health-UR/QI Programs	0	0	0	0	0	0	0
4102-68	64.80	Mental Health-Drug Medi-Cal	0	0	0	0	0	0	0
4102-72	64.81	Mental Health-Local Comm Corr	0	0	0	0	0	0	0
4102-80	64.82	Mental Health-SB678	0	0	0	0	0	0	0
4102-81	64.83	Mental Health-Juvenile Probation	0	0	0	0	0	0	0
4102-82	64.84	Mental Health-Forensic	0	0	0	0	0	0	0
4103-12	64.85	Health-Children & Family	0	0	0	0	0	0	0
4103-15	64.86	Health-Vital Statistics	0	0	0	0	0	0	0
4103-20	64.87	Health-CCS	0	0	0	0	0	0	0
4103-22	64.88	Health-Homeless Pilot	0	0	0	0	0	0	0
4103-26	64.89	Health-MCH	0	0	0	0	0	0	0
4103-29	64.90	Health-Foster Care	0	0	0	0	0	0	0
4103-30	64.91	Health-Nursing Admin	0	0	0	0	0	0	0
4103-31	64.92	Health-CHDP	0	0	0	0	0	0	0
4103-33	64.93	Health-CMSP Local Health Conn	0	0	0	0	0	0	0
4103-35	64.94	Health-Field Nursing	0	0	0	0	0	0	0
4103-36	64.95	Health-Bioterrorism	0	0	0	0	0	0	0
4103-37	64.96	Health-Pandemic Flu Preparedness	0	0	0	0	0	0	0
4103-38	64.97	Health-Acute Communicable Dis	0	0	0	0	0	0	0
4103-39	64.98	Health-Immunization Grant	0	0	0	0	0	0	0
4103-40	64.99	Health-WIC Nutrition	0	0	0	0	0	0	0
4103-43	64.100	Health-Homeland Security Grant	0	0	0	0	0	0	0
4103-45	64.101	Health-WIC Breast Feeding P	0	0	0	0	0	0	0
4103-49	64.102	Health-P3 Impl Mass Vacc Readins Camp	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	8,344	320	0	8,665	5,508	313	5,820
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
4103-99	64.118	Health-Tobacco Control	0	0	0	0	0	0	0
4104-01	64.119	MHSA-Children's Sed Full Svc Part	0	0	0	0	0	0	0
4104-02	64.120	MHSA-Urgent Services	0	0	0	0	0	0	0
4104-03	64.121	MHSA-Transition Age Youth FSP	0	0	0	0	0	0	0
4104-04	64.122	MHSA-Adult and Older Adult FSP	0	0	0	0	0	0	0
4104-05	64.123	MHSA-Older Adult Mobile Outreach	0	0	0	0	0	0	0
4104-06	64.124	MHSA-Ethnic Outreach Services	0	0	0	0	0	0	0
4104-07	64.125	MHSA-Housing Program	0	0	0	0	0	0	0
4104-08	64.126	MHSA-Wellness & Recover Adult	0	0	0	0	0	0	0
4104-09	64.127	MHSA-Adult Urgent Services	0	0	0	0	0	0	0
4104-10	64.128	MHSA-Therapeutic Services	0	0	0	0	0	0	0
4104-11	64.129	MHSA-Systems Transformation	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
4110	64.135	Health Care-General	0	0	0	0	0	0	0
4112	64.136	Health-County Share	0	0	0	0	0	0	0
4120-93	64.137	Human Services-Security & Compliance	0	0	0	0	0	0	0
4134-00	64.138	Jail Medical	0	0	0	0	0	0	0
4134-72	64.139	Jail Medical-LCC	0	0	0	0	0	0	0
4201	64.140	Non-County Providers	0	0	0	0	0	0	0
4301	64.141	California Children's Services	0	0	0	0	0	0	0
4400	64.142	Sutter Co Waterworks District #1	4,593	176	0	4,769	1,377	78	1,455
5101-05	64.143	Welfare-Social Workers Empy	0	0	0	0	0	0	0
5101-10	64.144	Welfare-Admin Support	0	0	0	0	0	0	0
5101-15	64.145	Welfare-Non-Welfare Admin Svcs	0	0	0	0	0	0	0
5101-20	64.146	Welfare-Social Services	0	0	0	0	0	0	0
5101-30	64.147	Welfare-Eligibility & Nonservices	0	0	0	0	0	0	0
5101-35	64.148	Welfare-Welfare Fraud	0	0	0	0	0	0	0
5101-40	64.149	Welfare-Clerical Support	0	0	0	0	0	0	0
5201	64.150	In-Home Supportive Services	0	0	0	0	0	0	0
5204	64.151	TANF-Family Group	0	0	0	0	0	0	0
5206	64.152	TANF-Foster Care	0	0	0	0	0	0	0
5211	64.153	Delinquent Tax Sales Trust Fund	0	0	0	0	0	0	0
5301	64.154	General Relief	0	0	0	0	0	0	0
5302	64.155	General Relief	0	0	0	0	0	0	0
5601	64.156	Veterans Service Officer	0	0	0	0	0	0	0
6201-35	64.157	Library-Literacy Prg	1,171	45	0	1,216	566	32	598
7202	64.158	Subsidy Requests Organizations	0	0	0	0	0	0	0
7204	64.159	Ettl Hall	10,803	414	0	11,217	4,716	268	4,984
Total Other Departments-2			24,911	956	0	25,867	12,167	691	12,857

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

Other Departments-1			Custodial			Administration			Summary
			Direct Identified (\$)	Second Alloc (\$)	Sub Total (\$)	Direct Identified (\$)	Second Alloc (\$)	Sub Total (\$)	Net Total Allocated (\$)
0112	64.01	Child Supp Serv Reimb/Adjustment	29,975	2,228	32,203	0	0	0	42,446
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
0273	64.08	Local Innovation	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	0	0	0	0	0	0	7,657
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 & Maintence	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	739
1103	64.24	Non-Departmental Expense	33,619	2,499	36,118	0	0	0	118,020
1209	64.25	General Revenues	0	0	0	0	0	0	0
1801	64.26	Plant Acquisition	0	0	0	0	0	0	11,083
1803	64.27	Capital Projects	0	0	0	0	0	0	5,216
1911	64.28	General Insurance & Bonds	0	0	0	0	0	0	0
1923	64.29	Flood Control	0	0	0	0	0	0	0
2104	64.30	Grand Jury	769	57	826	0	0	0	6,941
2109	64.31	Trial Court Funding	0	0	0	0	0	0	0
2125-08	64.32	DA-Criminal Investigation	3,914	291	4,205	0	0	0	14,135
2125-09	64.33	DA-Welfare Investigation	0	0	0	0	0	0	0
2125-10	64.34	XC County Victim Services Prog	0	0	0	0	0	0	0
2125-11	64.35	CA Witness Relocation & Assist	0	0	0	0	0	0	0
2125-72	64.36	Local Community Correction Acc	0	0	0	0	0	0	0
2202	64.37	Net 5-Sheriff	0	0	0	0	0	0	0
2303	64.38	Delinquency Prevention Commiss'n	0	0	0	0	0	0	0
2703	64.39	Fish & Game Propagation	0	0	0	0	0	0	0
2711	64.40	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
4102-29	64.61	Mental Health-Yuba County BF	0	0	0	0	0	0	0
4102-31	64.62	Mental Health-CSS/Admin Sup	0	0	0	0	0	0	0
4102-32	64.63	Mental Health-CSOC Adult Prgm	0	0	0	0	0	0	0
4102-34	64.64	Mental Health-Victor Community	0	0	0	0	0	0	0
4102-35	64.65	Mental Health-CSS/Direct/Case Svcs	0	0	0	0	0	0	0
4102-36	64.66	Mental Health-Substance Abuse Crime	0	0	0	0	0	0	0
4102-38	64.67	Mental Health-Justice Asst. Grant	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
4102-50	64.72	Mental Health-Drug Outpatient	0	0	0	0	0	0	0
4102-51	64.73	Mental Health-OFC	0	0	0	0	0	0	0
4102-52	64.74	Mental Health-Drug/Outreach	0	0	0	0	0	0	0
4102-53	64.75	Mental Health-Drug & Alcohol Juv	0	0	0	0	0	0	0
4102-54	64.76	Mental Health-First Steps	944	70	1,014	0	0	0	11,280
4102-58	64.77	Mental Health-Drug Court SC	0	0	0	0	0	0	0
4102-59	64.78	Mental Health-Yuba County	0	0	0	0	0	0	0
Total Other Departments-1			69,221	5,146	74,367	0	0	0	217,516

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

Other Departments-2			Custodial			Administration			Summary
Dept. No.	Department Name		Direct	Second	Sub	Direct	Second	Sub	Net Total
			Identified	Alloc	Total	Identified	Alloc	Total	Allocated
			(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
4102-65	64.79	Mental Health-UR/QI Programs	0	0	0	0	0	0	0
4102-68	64.80	Mental Health-Drug Medi-Cal	0	0	0	0	0	0	0
4102-72	64.81	Mental Health-Local Comm Corr	0	0	0	0	0	0	0
4102-80	64.82	Mental Health-SB678	0	0	0	0	0	0	0
4102-81	64.83	Mental Health-Juvenile Probation	0	0	0	0	0	0	0
4102-82	64.84	Mental Health-Forensic	0	0	0	0	0	0	0
4103-12	64.85	Health-Children & Family	0	0	0	0	0	0	0
4103-15	64.86	Health-Vital Statistics	0	0	0	0	0	0	0
4103-20	64.87	Health-CCS	0	0	0	0	0	0	0
4103-22	64.88	Health-Homeless Pilot	0	0	0	0	0	0	0
4103-26	64.89	Health-MCH	0	0	0	0	0	0	0
4103-29	64.90	Health-Foster Care	0	0	0	0	0	0	0
4103-30	64.91	Health-Nursing Admin	0	0	0	0	0	0	0
4103-31	64.92	Health-CHDP	0	0	0	0	0	0	0
4103-33	64.93	Health-CMSP Local Health Conn	0	0	0	0	0	0	0
4103-35	64.94	Health-Field Nursing	0	0	0	0	0	0	0
4103-36	64.95	Health-Bioterrorism	0	0	0	0	0	0	0
4103-37	64.96	Health-Pandemic Flu Preparedness	0	0	0	0	0	0	0
4103-38	64.97	Health-Acute Communicable Dis	0	0	0	0	0	0	0
4103-39	64.98	Health-Immunization Grant	0	0	0	0	0	0	0
4103-40	64.99	Health-WIC Nutrition	0	0	0	0	0	0	0
4103-43	64.100	Health-Homeland Security Grant	0	0	0	0	0	0	0
4103-45	64.101	Health-WIC Breast Feeding P	0	0	0	0	0	0	0
4103-49	64.102	Health-P3 Impl Mass Vacc Readins Camp	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	14,485
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
4103-99	64.118	Health-Tobacco Control	0	0	0	0	0	0	0
4104-01	64.119	MHSA-Children's Sed Full Svc Part	0	0	0	0	0	0	0
4104-02	64.120	MHSA-Urgent Services	0	0	0	0	0	0	0
4104-03	64.121	MHSA-Transition Age Youth FSP	0	0	0	0	0	0	0
4104-04	64.122	MHSA-Adult and Older Adult FSP	0	0	0	0	0	0	0
4104-05	64.123	MHSA-Older Adult Mobile Outreach	0	0	0	0	0	0	0
4104-06	64.124	MHSA-Ethnic Outreach Services	0	0	0	0	0	0	0
4104-07	64.125	MHSA-Housing Program	0	0	0	0	0	0	0
4104-08	64.126	MHSA-Wellness & Recover Adult	0	0	0	0	0	0	0
4104-09	64.127	MHSA-Adult Urgent Services	0	0	0	0	0	0	0
4104-10	64.128	MHSA-Therapeutic Services	0	0	0	0	0	0	0
4104-11	64.129	MHSA-Systems Transformation	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
4110	64.135	Health Care-General	0	0	0	0	0	0	0
4112	64.136	Health-County Share	0	0	0	0	0	0	0
4120-93	64.137	Human Services-Security & Compliance	0	0	0	0	0	0	0
4134-00	64.138	Jail Medical	0	0	0	0	0	0	0
4134-72	64.139	Jail Medical-LCC	0	0	0	0	0	0	0
4201	64.140	Non-County Providers	0	0	0	0	0	0	0
4301	64.141	California Children's Services	0	0	0	0	0	0	0
4400	64.142	Sutter Co Waterworks District #1	0	0	0	0	0	0	6,224
5101-05	64.143	Welfare-Social Workers Empry	0	0	0	0	0	0	0
5101-10	64.144	Welfare-Admin Support	0	0	0	0	0	0	0
5101-15	64.145	Welfare-Non-Welfare Admin Svcs	0	0	0	0	0	0	0
5101-20	64.146	Welfare-Social Services	0	0	0	0	0	0	0
5101-30	64.147	Welfare-Eligibility & Nonservices	0	0	0	0	0	0	0
5101-35	64.148	Welfare-Welfare Fraud	0	0	0	0	0	0	0
5101-40	64.149	Welfare-Clerical Support	0	0	0	0	0	0	0
5201	64.150	In-Home Supportive Services	0	0	0	0	0	0	0
5204	64.151	TANF-Family Group	0	0	0	0	0	0	0
5206	64.152	TANF-Foster Care	0	0	0	0	0	0	0
5211	64.153	Delinquent Tax Sales Trust Fund	0	0	0	0	0	0	0
5301	64.154	General Relief	0	0	0	0	0	0	0
5302	64.155	General Relief	0	0	0	0	0	0	0
5601	64.156	Veterans Service Officer	0	0	0	0	0	0	0
6201-35	64.157	Library-Literacy Prg	3,969	295	4,264	0	0	0	6,078
7202	64.158	Subsidy Requests Organizations	0	0	0	0	0	0	0
7204	64.159	Ettl Hall	5,297	394	5,691	0	0	0	21,892
Total Other Departments-2			9,266	689	9,955	0	0	0	48,679

Exhibit 3G.2 Cost Allocation, Sutter County Building Maintenance Department, Year Ended June 30, 2017

Non County Agencies			Maintenance				Grounds		
			Direct Identified	Second Alloc	Less Direct Billings	Sub Total	Direct Identified	Second Alloc	Sub Total
Fund No.	Fund Name		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	
5100	65.01 Children/Family Comm.		6,275	241	0	6,515	138	8	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
5209	65.08 Aid for Adoption		0	0	0	0	0	0	0
5212	65.09 Local Transportation Tax		0	0	0	0	0	0	0
5215	65.10 Tax Collector's Trust		0	0	0	0	0	0	0
5218	65.11 Taxes		0	0	0	0	0	0	0
5219	65.12 In Lieu Tax Trust		0	0	0	0	0	0	0
5226	65.13 Personnel Rev Benefits		0	0	0	0	0	0	0
5240	65.14 City of Live Oak		0	0	0	0	0	0	0
5241	64.15 City of Yuba City		0	0	0	0	0	0	0
5262	65.16 Sutter-Butte Flood Control		0	0	0	0	0	0	0
5263	65.17 Sac Area Flood Control		0	0	0	0	0	0	0
5265	65.18 FRAQMD		0	0	0	0	0	0	0
5267	65.19 Statewide Comm Infrastructure		0	0	0	0	0	0	0
5277	65.20 Narco		0	0	0	0	0	0	0
5280	65.21 Regional Waste Management		0	0	0	0	0	0	0
6401	65.22 Fairview Cemetery		0	0	0	0	0	0	0
6402	65.23 Live Oak Cemetery		0	0	0	0	0	0	0
6403	65.24 Meridian Cemetery Trust		0	0	0	0	0	0	0
6404	65.25 Nicolaus Cemetery		0	0	0	0	0	0	0
6405	65.26 Pleasant Grove Cemetery		0	0	0	0	0	0	0
6406	65.27 Sutter Cemetery		0	0	0	0	0	0	0
6415	65.28 Gilsizer County Drainage		0	0	0	0	0	0	0
6416	65.29 Live Oak Cemetery Specl Assess		0	0	0	0	0	0	0
6419	65.30 Meridian Fire District		0	0	0	0	0	0	0
6420	65.31 Sutter Basin Fire		0	0	0	0	0	0	0
6424	65.32 Levee Disrt #1-Feather River		0	0	0	0	0	0	0
6426	65.33 Levee District #1		0	0	0	0	0	0	0
6427	65.34 Levee District #9		0	0	0	0	0	0	0
6428	65.35 Maintenance Area #3		0	0	0	0	0	0	0
6429	65.36 Maintenance Area #7 Zone 2		0	0	0	0	0	0	0
6430	65.37 Maintenance Area #7 Zone 3		0	0	0	0	0	0	0
6431	65.38 Maintenance Area #7 Zone 4		0	0	0	0	0	0	0
6434	65.39 Bear River Levee Maintenance		0	0	0	0	0	0	0
6435	65.40 Colusa Mosquito Abatement		0	0	0	0	0	0	0
6436	65.41 S-Y Mosquito & Vector Control		0	0	0	0	0	0	0
6437	65.42 Maintenance Area #16 Zone 1		0	0	0	0	0	0	0
6438	65.43 Maintenance Area #16 Zone 2		0	0	0	0	0	0	0
6439	65.44 Maintenance Area #16 Zone 3		0	0	0	0	0	0	0
6440	65.45 Maintenance Area #16 Zone 4		0	0	0	0	0	0	0
6449	65.46 Reclamation District #1000		0	0	0	0	0	0	0
6451	65.47 Reclamation District #70		0	0	0	0	0	0	0
6452	65.48 Reclamation District #777		0	0	0	0	0	0	0
6453	65.49 Reclamation District #817		0	0	0	0	0	0	0
6455	65.50 Reclamation District #1001		0	0	0	0	0	0	0
6458	65.51 Reclamation District #2054		0	0	0	0	0	0	0
6459	65.52 Reclamation District #2056		0	0	0	0	0	0	0
6460	65.53 Reclamation District #2103		0	0	0	0	0	0	0
6461	65.54 Reclamation District #1500		0	0	0	0	0	0	0
6462	65.55 Reclamation District #1660		0	0	0	0	0	0	0
6470	65.56 Sutter County Resource Conservtn		0	0	0	0	0	0	0
6471	65.57 LAFCO		0	0	0	0	0	0	0
6473	65.58 Nicolaus Cem Restoration Fund		0	0	0	0	0	0	0
6480	65.59 Butte Water District		0	0	0	0	0	0	0
6481	65.60 Feather Water District		0	0	0	0	0	0	0
6484	65.61 SCSO-90 Series A-Imprv Redemptn		0	0	0	0	0	0	0
6489	65.62 CA First Sutter		0	0	0	0	0	0	0
7561	65.63 Yuba City Unified CFD #1		0	0	0	0	0	0	0
7562	65.64 Woodland Unified		0	0	0	0	0	0	0
7565	65.65 Sutter Co Schools		0	0	0	0	0	0	0
7577	65.66 Yuba Community College		0	0	0	0	0	0	0
7601	65.67 E Nicolaus High 2000 Debt		0	0	0	0	0	0	0
7602	65.68 Woodland Unified Debt Ser		0	0	0	0	0	0	0
7607	65.69 Sutter High 2008 Bond Deb		0	0	0	0	0	0	0
7651	65.70 YC#99-1 Series C Bonds Db		0	0	0	0	0	0	0
7652	65.71 YC 2004-1 Meas K Bonds Deb		0	0	0	0	0	0	0
7654	65.72 Franklin Elem 2006 DBT Ser		0	0	0	0	0	0	0
7655	65.73 Yuba Comm. College Distr DS-A		0	0	0	0	0	0	0
7656	65.74 Yuba Comm. College Distr DS-B		0	0	0	0	0	0	0
7657	65.75 Yuba Comm College Distrb		0	0	0	0	0	0	0
7661	65.76 LO#04-1 Series A Bonds Db		0	0	0	0	0	0	0
7663	65.77 East Nicolaus H 2014 Debt Svc		0	0	0	0	0	0	0
NVBH	65.78 North Valley Beh Health		0	0	0	0	0	0	0
Total Non County Agencies			6,275	241	0	6,515	138	8	146

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

Non County Agencies			Custodial			Administration			Summary
			Direct Identified (\$)	Second Alloc (\$)	Sub Total (\$)	Direct Identified (\$)	Second Alloc (\$)	Sub Total (\$)	Net Total Allocated (\$)
5100	65.01	Children/Family Comm.	0	0	0	0	0	0	6,661
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
5209	65.08	Aid for Adoption	0	0	0	0	0	0	0
5212	65.09	Local Transportation Tax	0	0	0	0	0	0	0
5215	65.10	Tax Collector's Trust	0	0	0	0	0	0	0
5218	65.11	Taxes	0	0	0	0	0	0	0
5219	65.12	In Lieu Tax Trust	0	0	0	0	0	0	0
5226	65.13	Personnel Rev Benefits	0	0	0	0	0	0	0
5240	65.14	City of Live Oak	0	0	0	0	0	0	0
5241	64.15	City of Yuba City	0	0	0	0	0	0	0
5262	65.16	Sutter-Butte Flood Control	0	0	0	0	0	0	0
5263	65.17	Sac Area Flood Control	0	0	0	0	0	0	0
5265	65.18	FRAQMD	0	0	0	0	0	0	0
5267	65.19	Statewide Comm Infrastructure	0	0	0	0	0	0	0
5277	65.20	Narco	0	0	0	0	0	0	0
5280	65.21	Regional Waste Management	0	0	0	0	0	0	0
6401	65.22	Fairview Cemetery	0	0	0	0	0	0	0
6402	65.23	Live Oak Cemetery	0	0	0	0	0	0	0
6403	65.24	Meridian Cemetery Trust	0	0	0	0	0	0	0
6404	65.25	Nicolaus Cemetery	0	0	0	0	0	0	0
6405	65.26	Pleasant Grove Cemetery	0	0	0	0	0	0	0
6406	65.27	Sutter Cemetery	0	0	0	0	0	0	0
6415	65.28	Gilsizer County Drainage	0	0	0	0	0	0	0
6416	65.29	Live Oak Cemetery Specl Assess	0	0	0	0	0	0	0
6419	65.30	Meridian Fire District	0	0	0	0	0	0	0
6420	65.31	Sutter Basin Fire	0	0	0	0	0	0	0
6424	65.32	Levee Disrt #1-Feather River	0	0	0	0	0	0	0
6426	65.33	Levee District #1	0	0	0	0	0	0	0
6427	65.34	Levee District #9	0	0	0	0	0	0	0
6428	65.35	Maintenance Area #3	0	0	0	0	0	0	0
6429	65.36	Maintenance Area #7 Zone 2	0	0	0	0	0	0	0
6430	65.37	Maintenance Area #7 Zone 3	0	0	0	0	0	0	0
6431	65.38	Maintenance Area #7 Zone 4	0	0	0	0	0	0	0
6434	65.39	Bear River Levee Maintenance	0	0	0	0	0	0	0
6435	65.40	Colusa Mosquito Abatement	0	0	0	0	0	0	0
6436	65.41	S-Y Mosquito & Vector Control	0	0	0	0	0	0	0
6437	65.42	Maintenance Area #16 Zone 1	0	0	0	0	0	0	0
6438	65.43	Maintenance Area #16 Zone 2	0	0	0	0	0	0	0
6439	65.44	Maintenance Area #16 Zone 3	0	0	0	0	0	0	0
6440	65.45	Maintenance Area #16 Zone 4	0	0	0	0	0	0	0
6449	65.46	Reclamation District #1000	0	0	0	0	0	0	0
6451	65.47	Reclamation District #70	0	0	0	0	0	0	0
6452	65.48	Reclamation District #777	0	0	0	0	0	0	0
6453	65.49	Reclamation District #817	0	0	0	0	0	0	0
6455	65.50	Reclamation District #1001	0	0	0	0	0	0	0
6458	65.51	Reclamation District #2054	0	0	0	0	0	0	0
6459	65.52	Reclamation District #2056	0	0	0	0	0	0	0
6460	65.53	Reclamation District #2103	0	0	0	0	0	0	0
6461	65.54	Reclamation District #1500	0	0	0	0	0	0	0
6462	65.55	Reclamation District #1660	0	0	0	0	0	0	0
6470	65.56	Sutter County Resource Conservtn	0	0	0	0	0	0	0
6471	65.57	LAFCO	0	0	0	0	0	0	0
6473	65.58	Nicolaus Cem Restoration Fund	0	0	0	0	0	0	0
6480	65.59	Butte Water District	0	0	0	0	0	0	0
6481	65.60	Feather Water District	0	0	0	0	0	0	0
6484	65.61	SCSD-90 Series A-Imprv Redemptn	0	0	0	0	0	0	0
6489	65.62	CA First Sutter	0	0	0	0	0	0	0
7561	65.63	Yuba City Unified CFD #1	0	0	0	0	0	0	0
7562	65.64	Woodland Unified	0	0	0	0	0	0	0
7565	65.65	Sutter Co Schools	0	0	0	0	0	0	0
7577	65.66	Yuba Community College	0	0	0	0	0	0	0
7601	65.67	E Nicolaus High 2000 Debt	0	0	0	0	0	0	0
7602	65.68	Woodland Unified Debt Ser	0	0	0	0	0	0	0
7607	65.69	Sutter High 2008 Bond Deb	0	0	0	0	0	0	0
7651	65.70	YC#99-1 Series C Bonds Db	0	0	0	0	0	0	0
7652	65.71	YC 2004-1 Meas K Bonds Deb	0	0	0	0	0	0	0
7654	65.72	Franklin Elem 2006 DBT Ser	0	0	0	0	0	0	0
7655	65.73	Yuba Comm. College Distr DS-A	0	0	0	0	0	0	0
7656	65.74	Yuba Comm. College Distr DS-B	0	0	0	0	0	0	0
7657	65.75	Yuba Comm College Distrb	0	0	0	0	0	0	0
7661	65.76	LO#04-1 Series A Bonds Db	0	0	0	0	0	0	0
7663	65.77	East Nicolaus H 2014 Debt Svc	0	0	0	0	0	0	0
NVBH	65.78	North Valley Beh Health	0	0	0	0	0	0	0
Total Non County Agencies			0	0	0	0	0	0	6,661

Exhibit 3H. Sutter County Cost Allocation to Service Departments from Service Departments, Year Ended June 30, 2017

Dept. No.	Department Name	CAO (\$)	Auditor-Controller (\$)	Treasurer-Tax Collector (\$)	General Services (\$)	County Counsel (\$)	Human Resources (\$)	Building Maintenance (\$)	Total Second Allocation (\$)
1102	1. County Administrator	4,718	8,516	0	1,341	167,923	5,082	27,101	214,681
1201	2. Auditor-Controller	9,527	62,345	0	5,526	5,288	10,261	28,503	121,450
1202	3. Treasurer-Tax Collector	6,000	8,431	0	1,891	29,126	6,098	33,436	84,982
1205	4. General Services Department	6,544	7,919	0	2,091	21,086	7,049	47,864	92,552
1301	5. County Counsel	4,931	10,028	0	1,928	0	5,311	27,931	50,129
1401	6. Human Resources	42,452	44,595	64	2,205	80,581	5,442	28,614	203,953
1700	7. Building Maintenance	22,098	42,150	0	(30)	3,950	23,801	62,237	154,206
Amount to be Reallocated ("Second Allocation")		96,270	183,984	64	14,951	307,954	63,043	255,686	921,952

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:

Analysis of Total Second Allocation--Allowed and Unallowed Costs

Department Name	Total (\$)	Unallowed (\$)	Allowed* (\$)
County Administrator	214,681	28,919	185,761
Auditor-Controller	121,450	18,825	102,625
Treasurer-Tax Collector	84,982	47,208	37,774
General Services	92,552	0	92,552
County Counsel	50,129	1,920	48,209
Human Resources	203,953	0	203,953
Building Maintenance	154,206	0	154,206
Total Second Allocation	921,952	96,872	825,081

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

**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, 2017

All Departments			Building	Equipment	Utilities	Tax	External	Total
Dept. No.	Department Name	Occupancy	Depreciation	Alloc	Assessment	Audit	Other	
		Costs				Costs	Costs	
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
1102	1. County Administrator	8,992	494	919	339	170		10,914
1201	2. Auditor-Controller	4,460	169,641	2,067	382	255		176,805
1202	3. Treasurer-Tax Collector	4,112	410	1,906	353	214		6,995
1205	4. General Services Department	191	6,101	338	418	235		7,283
1301	5. County Counsel	8,280	241	847	312	270		9,950
1401	6. Human Resources	5,589	786	572	211	297		7,454
1700	7. Building Maintenance	3,001	44,686	2,950	1,749	2,310		54,697
1101	8. Board of Supervisors	7,898	1,046	726	640	199		10,509
1105	9. Clerk of the Board	1,495	347	153	56	101		2,152
1203	10. Assessor	29,202	15,336	2,986	1,101	180		48,804
1204	11. Revenue Collection	351	534	163	30	984		2,062
1502	12. Elections	5,003	32,170	(5)	0	513		37,681
1600	13. Sheriff-Communications	3,823	37,681	0	604	221		42,328
1702	14. Water/Wastewater Facilities	0	0	0	0	227		227
1920	15. Engineering Services	3,199	1,724	474	265	113		5,775
1922	16. Water Resources	1,514	7,959	224	126	69		9,892
2103	17. Sheriff's Court Bailiffs	0	0	0	0	20		20
2106	18. Public Defender	0	0	0	0	302		302
2112	19. Consolidated Courts	0	0	0	0	151		151
2125	20. District Attorney	0	3,340	0	0	3		3,342
2125-01	21. DA-Criminal Division	7,227	13,032	3,350	620	372		24,601
2125-03	22. DA-Victim/Witness Assistance	41,483	0	1,365	613	129		43,592
2125-05	23. DA-Statutory Rape Vert Prosecute	0	0	0	0	3		3
2201	24. Sheriff-Coroner	23,030	200,178	606	2,503	1,125		227,441
2205	25. Sheriff-Boat Patrol	598	0	0	94	66		759
2208	26. Sheriff-Live Oak Contract	0	0	0	0	79		79
2301	27. Sheriff-County Jail	148,016	42,645	0	11,528	1,018		203,208
2302	28. Anti-Drug Abuse Enforcement	0	0	0	0	0		0
2304	29. Probation	12,790	24,987	290	1,627	1,053		40,746
2309	30. Bi-County Juvenile Hall	8,093	0	0	0	12		8,105
2401	31. Emergency Services	6,543	2,032	613	35	88		9,311
2402	32. Fire Services Administration	433	0	64	36	55		589
2601	33. Agricultural Commissioner	6,345	32,653	664	1,118	338		41,118
2706	34. Recorder	221	18,740	798	497	154		20,409
2709	35. Pub. Guardian/Conservator	248	0	0	35	119		402
2710	36. County Clerk	74	0	266	166	132		637
2721	37. Development Services	5,658	4,888	1,076	469	211		12,303
2724-24	38. Planning & Building	1,941	9,565	288	161	124		12,079
2724-31	39. Community Services Building Inspection	1,928	2,706	286	160	96		5,176
2724-32	40. Code Enforcement Svcs	0	1,199	0	0	49		1,248
2725	41. Environmental Health	3,001	3,226	445	249	103		7,023
2726	42. Animal Control	172	0	0	0	10		182
2727	43. CUPA	0	1,767	0	0	40		1,806
3100	44. Road	0	0	0	0	1,052		1,052
3200	45. County Airport	0	0	0	0	8		8
3300	46. Transportation Development	0	0	0	0	9		9
4102-00	47. Mental Health	27,788	0	0	3,949	253		31,991
4103-10	48. Health	40,589	15,045	0	5,913	400		61,947
4104-00	49. Mental Health Service Act	0	0	0	0	267		267
4120-00	50. Human Services Admin	30,584	205	529	269	128		31,713
4580	51. Fleet Management ISF	0	0	0	0	1,749		1,749
4581	52. Information Technology ISF	5,390	0	4,104	1,216	470		11,180
4590	53. Liability Insurance ISF	0	0	0	0	8		8
4591	54. Workers' Comp. Ins. ISF	0	0	0	0	73		73
4595	55. Employee Wellness Services	0	0	0	0	197		197
5000	56. Trial Court Agency	0	0	0	2,366	304		2,670
5101-00	57. Welfare	3,655	8,183	0	2,111	3,463		17,411
5200	58. IHSS Public Authority	0	0	0	0	128		128
6201	59. County Library	18,928	2,584	668	3,063	388		25,632
6301	60. Bi-County Farm Advisor	3,026	4,581	0	533	168		8,309
7101	61. Parks and Recreation	7,124	539	716	0	174		8,553
7201	62. Community Memorial Museum	2,429	0	5,073	1,474	91		9,067
7203	63. Vets Memorial Community Bldg	19,196	0	137	3,150	76		22,559
	64.A Other Departments-1	42,723	23,045	18,778	4,922	8,434		97,903
	64.B Other Departments-2	4,219	0	(1)	144	6,588		10,950
	65. Non County Agencies	0	0	0	0	0		0
Total All Departments		560,561	734,293	54,434	55,609	36,639		1,441,536
Less: Service Dept., No. 1--7		34,625	222,357	9,599	3,764	3,752		274,098
Total Less Service Departments		525,935	511,936	44,835	51,844	32,887		1,167,437

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

Exhibit 4A.1 Sutter County Summary of Other Costs, Year Ended June 30, 2017

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	324	324
0140	64.02	County Local Revenue Fund	0	0	0	0	21	21
0177	64.03	CCPIF SB 678	0	0	0	0	2	2
0184	64.04	Sheriff Inmate Welfare	0	0	0	0	215	215
0241	64.05	Public Safety Realignment 2011	0	0	0	0	3	3
0252	64.06	Emergency Medical Service	0	0	0	0	6	6
0253	64.07	RLF CDBG Housing Rehabilitation	0	0	0	0	0	0
0273	64.08	Local Innovation	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	8	8
0301	64.11	County Service Area G	0	0	0	0	4	4
0305	64.12	County Service Area F	0	0	0	0	1,437	1,437
0309	64.13	County Service Area C	0	0	0	0	174	174
0311	64.14	County Service Area D	0	0	0	0	199	199
0320	64.15	Sutter County Water Agency	0	0	0	0	10	10
0321	64.16	Lo Canal Operations & Maintence	0	0	0	0	4	4
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	1	1
0340	64.21	Co Consolid St Lighting District	0	0	0	0	13	13
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	19	19
1103	64.24	Non-Departmental Expense	33,896	0	14,656	4,166	347	53,066
1209	64.25	General Revenues	0	0	0	0	0	0
1801	64.26	Plant Acquisition	0	0	0	0	133	133
1803	64.27	Capital Projects	0	0	30	0	6	36
1911	64.28	General Insurance & Bonds	0	0	0	0	2	2
1923	64.29	Flood Control	0	0	0	0	23	23
2104	64.30	Grand Jury	1,449	0	672	124	77	2,322
2109	64.31	Trial Court Funding	0	0	0	0	8	8
2125-08	64.32	DA-Criminal Investigation	7,378	23,045	3,420	632	184	34,659
2125-09	64.33	DA-Welfare Investigation	0	0	0	0	1	1
2125-10	64.34	XC County Victim Services Prog	0	0	0	0	19	19
2125-11	64.35	CA Witness Relocation & Assist	0	0	0	0	4	4
2125-72	64.36	Local Community Correction Acc	0	0	0	0	1	1
2202	64.37	Net 5-Sheriff	0	0	0	0	1	1
2303	64.38	Delinquency Prevention Commiss'n	0	0	0	0	4	4
2703	64.39	Fish & Game Propagation	0	0	0	0	29	29
2711	64.40	Domestic Violence Centers	0	0	0	0	3	3
3000	64.41	Urban Area Resident St Lighting	0	0	0	0	13	13
4102-01	64.42	Mental Health-Admin Support	0	0	0	0	657	657
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	413	413
4102-04	64.45	Mental Health-Community Services	0	0	0	0	2	2
4102-07	64.46	Mental Health-Inpatient	0	0	0	0	843	843
4102-08	64.47	Mental Health-Managed Care	0	0	0	0	224	224
4102-09	64.48	Mental Health-IMD/SNF Facilities	0	0	0	0	45	45
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	24	24
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	12	12
4102-15	64.53	Mental Health-Conditional Release Prgm	0	0	0	0	333	333
4102-16	64.54	Mental Health-Outpatient/Adult	0	0	0	0	496	496
4102-17	64.55	Mental Health-Outpatient/Child	0	0	0	0	556	556
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	35	35
4102-22	64.58	Mental Health-Camp Singer	0	0	0	0	16	16
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	17	17
4102-29	64.61	Mental Health-Yuba County BF	0	0	0	0	38	38
4102-31	64.62	Mental Health-CSS/Admin Sup	0	0	0	0	97	97
4102-32	64.63	Mental Health-CSOC Adult Prgm	0	0	0	0	33	33
4102-34	64.64	Mental Health-Victor Community	0	0	0	0	12	12
4102-35	64.65	Mental Health-CSS/Direct/Case Svcs	0	0	0	0	290	290
4102-36	64.66	Mental Health-Substance Abuse Crime	0	0	0	0	1	1
4102-38	64.67	Mental Health-Justice Asst. Grant	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	206	206
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	27	27
4102-50	64.72	Mental Health-Drug Outpatient	0	0	0	0	423	423
4102-51	64.73	Mental Health-OFC	0	0	0	0	1	1
4102-52	64.74	Mental Health-Drug/Outreach	0	0	0	0	1	1
4102-53	64.75	Mental Health-Drug & Alcohol Juv	0	0	0	0	2	2
4102-54	64.76	Mental Health-First Steps	0	0	0	0	251	251
4102-58	64.77	Mental Health-Drug Court SC	0	0	0	0	52	52
4102-59	64.78	Mental Health-Yuba County	0	0	0	0	22	22
Total Other Departments-1			42,723	23,045	18,778	4,922	8,434	97,903

Exhibit 4A.1 Sutter County Summary of Other Costs, Year Ended June 30, 2017

Other Departments-2			Building	Equipment	Utilities	Tax	External	Total
Dept. No.	Department Name	Occupancy	Depreciation	Alloc	Assessment	Audit	Other	Costs
		Costs				Costs	Costs	
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
4102-65	64.79	Mental Health-UR/QI Programs	0	0	0	0	318	318
4102-68	64.80	Mental Health-Drug Medi-Cal	0	0	0	0	22	22
4102-72	64.81	Mental Health-Local Comm Corr	0	0	0	0	28	28
4102-80	64.82	Mental Health-SB678	0	0	0	0	25	25
4102-81	64.83	Mental Health-Juvenile Probation	0	0	0	0	0	0
4102-82	64.84	Mental Health-Forensic	0	0	0	0	130	130
4103-12	64.85	Health-Children & Family	0	0	0	0	20	20
4103-15	64.86	Health-Vital Statistics	0	0	0	0	6	6
4103-20	64.87	Health-CCS	0	0	0	0	72	72
4103-22	64.88	Health-Homeless Pilot	0	0	0	0	0	0
4103-26	64.89	Health-MCH	0	0	0	0	28	28
4103-29	64.90	Health-Foster Care	0	0	0	0	17	17
4103-30	64.91	Health-Nursing Admin	0	0	0	0	33	33
4103-31	64.92	Health-CHDP	0	0	0	0	27	27
4103-33	64.93	Health-CMSP Local Health Conn	0	0	0	0	3	3
4103-35	64.94	Health-Field Nursing	0	0	0	0	15	15
4103-36	64.95	Health-Bioterrorism	0	0	0	0	51	51
4103-37	64.96	Health-Pandemic Flu Preparedness	0	0	0	0	13	13
4103-38	64.97	Health-Acute Communicable Dis	0	0	0	0	38	38
4103-39	64.98	Health-Immunization Grant	0	0	0	0	7	7
4103-40	64.99	Health-WIC Nutrition	0	0	0	0	164	164
4103-43	64.100	Health-Homeland Security Grant	0	0	0	0	9	9
4103-45	64.101	Health-WIC Breast Feeding P	0	0	0	0	17	17
4103-49	64.102	Health-P3 Impl Mass Vacc Readins Camp	0	0	0	0	0	0
4103-50	64.103	Health-Laboratory	0	0	0	0	59	59
4103-51	64.104	Health-AIDS Surveillance	0	0	0	0	1	1
4103-53	64.105	Health-Tuberculosis	0	0	0	0	15	15
4103-54	64.106	Health-Chlamydia	0	0	0	0	2	2
4103-55	64.107	Health-Lead Poisoning	0	0	0	0	13	13
4103-56	64.108	Health-St Tuberculosis Grant	0	0	0	0	20	20
4103-57	64.109	Health-St. Medi-Cal Outreach	0	0	0	0	12	12
4103-60	64.110	Health-Health Education	0	0	0	0	80	80
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	0	0
4103-66	64.113	Health-Supp Nutritional Asst Prog Ed	0	0	0	0	99	99
4103-67	64.114	Health-Supp Nutr Asst Prgm ED-CWD	0	0	0	0	0	0
4103-68	64.115	Health-Ebola Supplemental	0	0	0	0	0	0
4103-78	64.116	Health-Injury Prevention	0	0	0	0	4	4
4103-81	64.117	Health-Public Health Clinic	0	0	0	0	45	45
4103-99	64.118	Health-Tobacco Control	0	0	0	0	51	51
4104-01	64.119	MHSA-Children's Sed Full Svc Part	0	0	0	0	406	406
4104-02	64.120	MHSA-Urgent Services	0	0	0	0	279	279
4104-03	64.121	MHSA-Transition Age Youth FSP	0	0	0	0	532	532
4104-04	64.122	MHSA-Adult and Older Adult FSP	0	0	0	0	342	342
4104-05	64.123	MHSA-Older Adult Mobile Outreach	0	0	0	0	292	292
4104-06	64.124	MHSA-Ethnic Outreach Services	0	0	0	0	473	473
4104-07	64.125	MHSA-Housing Program	0	0	0	0	2	2
4104-08	64.126	MHSA-Wellness & Recover Adult	0	0	0	0	497	497
4104-09	64.127	MHSA-Adult Urgent Services	0	0	0	0	137	137
4104-10	64.128	MHSA-Therapeutic Services	0	0	0	0	388	388
4104-11	64.129	MHSA-Systems Transformation	0	0	0	0	1	1
4104-12	64.130	MHSA-Community Prev Team	0	0	0	0	581	581
4104-14	64.131	MHSA-MHSA IT Proj	0	0	0	0	51	51
4104-15	64.132	MHSA-Work Educ & Training	0	0	0	0	16	16
4104-16	64.133	MHSA-Innovation	0	0	0	0	90	90
4104-17	64.134	MHSA-Administrative	0	0	0	0	100	100
4110	64.135	Health Care-General	0	0	0	0	0	0
4112	64.136	Health-County Share	0	0	0	0	0	0
4120-93	64.137	Human Services-Security & Compliance	0	0	0	0	3	3
4134-00	64.138	Jail Medical	0	0	0	0	378	378
4134-72	64.139	Jail Medical-LCC	0	0	0	0	99	99
4201	64.140	Non-County Providers	0	0	0	0	0	0
4301	64.141	California Children's Services	0	0	0	0	0	0
4400	64.142	Sutter Co Waterworks District #1	0	0	0	0	111	111
5101-05	64.143	Welfare-Social Workers Empy	0	0	0	0	5	5
5101-10	64.144	Welfare-Admin Support	0	0	0	0	31	31
5101-15	64.145	Welfare-Non-Welfare Admin Svcs	0	0	0	0	0	0
5101-20	64.146	Welfare-Social Services	0	0	0	0	97	97
5101-30	64.147	Welfare-Eligibility & Nonservices	0	0	0	0	78	78
5101-35	64.148	Welfare-Welfare Fraud	0	0	0	0	8	8
5101-40	64.149	Welfare-Clerical Support	0	0	0	0	12	12
5201	64.150	In-Home Supportive Services	0	0	0	0	0	0
5204	64.151	TANF-Family Group	0	0	0	0	0	0
5206	64.152	TANF-Foster Care	0	0	0	0	67	67
5211	64.153	Delinquent Tax Sales Trust Fund	0	0	0	0	6	6
5301	64.154	General Relief	0	0	0	0	0	0
5302	64.155	General Relief	0	0	0	0	0	0
5601	64.156	Veterans Service Officer	0	0	0	0	1	1
6201-35	64.157	Library-Literacy Prg	940	0	(1)	144	17	1,100
7202	64.158	Subsidy Requests Organizations	0	0	0	0	4	4
7204	64.159	Ettl Hall	3,279	0	0	0	37	3,317
Total Other Departments-2			4,219	0	(1)	144	6,588	10,950

Exhibit 4A.2 Sutter County Summary of Other Costs, Year Ended June 30, 2017

Non County Agencies			Building	Equipment	Utilities	Tax	External	Total
Fund No.	Department Name		Occupancy	Depreciation	Alloc	Assessment	Audit	Other
			Costs				Costs	Costs
			(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
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
5209	65.08	Aid for Adoption	0	0	0	0	0	0
5212	65.09	Local Transportation Tax	0	0	0	0	0	0
5215	65.10	Tax Collector's Trust	0	0	0	0	0	0
5218	65.11	Taxes	0	0	0	0	0	0
5219	65.12	In Lieu Tax Trust	0	0	0	0	0	0
5226	65.13	Personnel Rev Benefits	0	0	0	0	0	0
5240	65.14	City of Live Oak	0	0	0	0	0	0
5241	64.15	City of Yuba City	0	0	0	0	0	0
5262	65.16	Sutter-Butte Flood Control	0	0	0	0	0	0
5263	65.17	Sac Area Flood Control	0	0	0	0	0	0
5265	65.18	FRAQMD	0	0	0	0	0	0
5267	65.19	Statewide Comm Infrastructure	0	0	0	0	0	0
5277	65.20	Narco	0	0	0	0	0	0
5280	65.21	Regional Waste Management	0	0	0	0	0	0
6401	65.22	Fairview Cemetery	0	0	0	0	0	0
6402	65.23	Live Oak Cemetery	0	0	0	0	0	0
6403	65.24	Meridian Cemetery Trust	0	0	0	0	0	0
6404	65.25	Nicolaus Cemetery	0	0	0	0	0	0
6405	65.26	Pleasant Grove Cemetery	0	0	0	0	0	0
6406	65.27	Sutter Cemetery	0	0	0	0	0	0
6415	65.28	Gilsizer County Drainage	0	0	0	0	0	0
6416	65.29	Live Oak Cemetery Specl Assess	0	0	0	0	0	0
6419	65.30	Meridian Fire District	0	0	0	0	0	0
6420	65.31	Sutter Basin Fire	0	0	0	0	0	0
6424	65.32	Levee Disrt #1-Feather River	0	0	0	0	0	0
6426	65.33	Levee District #1	0	0	0	0	0	0
6427	65.34	Levee District #9	0	0	0	0	0	0
6428	65.35	Maintenance Area #3	0	0	0	0	0	0
6429	65.36	Maintenance Area #7 Zone 2	0	0	0	0	0	0
6430	65.37	Maintenance Area #7 Zone 3	0	0	0	0	0	0
6431	65.38	Maintenance Area #7 Zone 4	0	0	0	0	0	0
6434	65.39	Bear River Levee Maintenance	0	0	0	0	0	0
6435	65.40	Colusa Mosquito Abatement	0	0	0	0	0	0
6436	65.41	S-Y Mosquito & Vector Control	0	0	0	0	0	0
6437	65.42	Maintenance Area #16 Zone 1	0	0	0	0	0	0
6438	65.43	Maintenance Area #16 Zone 2	0	0	0	0	0	0
6439	65.44	Maintenance Area #16 Zone 3	0	0	0	0	0	0
6440	65.45	Maintenance Area #16 Zone 4	0	0	0	0	0	0
6449	65.46	Reclamation District #1000	0	0	0	0	0	0
6451	65.47	Reclamation District #70	0	0	0	0	0	0
6452	65.48	Reclamation District #777	0	0	0	0	0	0
6453	65.49	Reclamation District #817	0	0	0	0	0	0
6455	65.50	Reclamation District #1001	0	0	0	0	0	0
6458	65.51	Reclamation District #2054	0	0	0	0	0	0
6459	65.52	Reclamation District #2056	0	0	0	0	0	0
6460	65.53	Reclamation District #2103	0	0	0	0	0	0
6461	65.54	Reclamation District #1500	0	0	0	0	0	0
6462	65.55	Reclamation District #1660	0	0	0	0	0	0
6470	65.56	Sutter County Resource Conservtn	0	0	0	0	0	0
6471	65.57	LAFCO	0	0	0	0	0	0
6473	65.58	Nicolaus Cem Restoration Fund	0	0	0	0	0	0
6480	65.59	Butte Water District	0	0	0	0	0	0
6481	65.60	Feather Water District	0	0	0	0	0	0
6484	65.61	SCSD-90 Series A-Imprv Redemptn	0	0	0	0	0	0
6489	65.62	CA First Sutter	0	0	0	0	0	0
7561	65.63	Yuba City Unified CFD #1	0	0	0	0	0	0
7562	65.64	Woodland Unified	0	0	0	0	0	0
7565	65.65	Sutter Co Schools	0	0	0	0	0	0
7577	65.66	Yuba Community College	0	0	0	0	0	0
7601	65.67	E Nicolaus High 2000 Debt	0	0	0	0	0	0
7602	65.68	Woodland Unified Debt Ser	0	0	0	0	0	0
7607	65.69	Sutter High 2008 Bond Deb	0	0	0	0	0	0
7651	65.70	YC#99-1 Series C Bonds Db	0	0	0	0	0	0
7652	65.71	YC 2004-1 Meas K Bonds Deb	0	0	0	0	0	0
7654	65.72	Franklin Elem 2006 DBT Ser	0	0	0	0	0	0
7655	65.73	Yuba Comm. College Distr DS-A	0	0	0	0	0	0
7656	65.74	Yuba Comm. College Distr DS-B	0	0	0	0	0	0
7657	65.75	Yuba Comm College Distrb	0	0	0	0	0	0
7661	65.76	LO#04-1 Series A Bonds Db	0	0	0	0	0	0
7663	65.77	East Nicolaus H 2014 Debt Svc	0	0	0	0	0	0
NVBH	65.78	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, 2017

All Departments			County
Dept. No.	Department Name		Cost
			(\$)
1102	1.	County Administrator	8,992
1201	2.	Auditor-Controller	4,460
1202	3.	Treasurer-Tax Collector	4,112
1205	4.	General Services Department	191
1301	5.	County Counsel	8,280
1401	6.	Human Resources	5,589
1700	7.	Building Maintenance	3,001
1101	8.	Board of Supervisors	7,898
1105	9.	Clerk of the Board	1,495
1203	10.	Assessor	29,202
1204	11.	Revenue Collection	351
1502	12.	Elections	5,003
1600	13.	Sheriff-Communications	3,823
1702	14.	Water/Wastewater Facilities	0
1920	15.	Engineering Services	3,199
1922	16.	Water Resources	1,514
2103	17.	Sheriff's Court Bailiffs	0
2106	18.	Public Defender	0
2112	19.	Consolidated Courts	0
2125	20.	District Attorney	0
2125-01	21.	DA-Criminal Division	7,227
2125-03	22.	DA-Victim/Witness Assistance	41,483
2125-05	23.	DA-Statutory Rape Vert Prosecute	0
2201	24.	Sheriff-Coroner	23,030
2205	25.	Sheriff-Boat Patrol	598
2208	26.	Sheriff-Live Oak Contract	0
2301	27.	Sheriff-County Jail	148,016
2302	28.	Anti-Drug Abuse Enforcement	0
2304	29.	Probation	12,790
2309	30.	Bi-County Juvenile Hall	8,093
2401	31.	Emergency Services	6,543
2402	32.	Fire Services Administration	433
2601	33.	Agricultural Commissioner	6,345
2706	34.	Recorder	221
2709	35.	Pub. Guardian/Conservator	248
2710	36.	County Clerk	74
2721	37.	Development Services	5,658
2724-24	38.	Planning & Building	1,941
2724-31	39.	Community Services Building Inspection	1,928
2724-32	40.	Code Enforcement Srvs	0
2725	41.	Environmental Health	3,001
2726	42.	Animal Control	172
2727	43.	CUPA	0
3100	44.	Road	0
3200	45.	County Airport	0
3300	46.	Transportation Development	0
4102-00	47.	Mental Health	27,788
4103-10	48.	Health	40,589
4104-00	49.	Mental Health Service Act	0
4120-00	50.	Human Services Admin	30,584
4580	51.	Fleet Management ISF	0
4581	52.	Information Technology ISF	5,390
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	3,655
5200	58.	IHSS Public Authority	0
6201	59.	County Library	18,928
6301	60.	Bi-County Farm Advisor	3,026
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	42,723
	64.B	Other Departments-2	4,219
	65.	Non County Agencies	0
		Total All Departments	560,561
		Less: Service Dept., No. 1--7	34,625
		Total Less Service Departments	525,935

Exhibit 4B.1 Sutter County Building Occupancy Cost, Year Ended June 30, 2017

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
0273	64.08	Local Innovation	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	33,896
1209	64.25	General Revenues	0
1801	64.26	Plant Acquisition	0
1803	64.27	Capital Projects	0
1911	64.28	General Insurance & Bonds	0
1923	64.29	Flood Control	0
2104	64.30	Grand Jury	1,449
2109	64.31	Trial Court Funding	0
2125-08	64.32	DA-Criminal Investigation	7,378
2125-09	64.33	DA-Welfare Investigation	0
2125-10	64.34	XC County Victim Services Prog	0
2125-11	64.35	CA Witness Relocation & Assist	0
2125-72	64.36	Local Community Correction Acc	0
2202	64.37	Net 5-Sheriff	0
2303	64.38	Delinquency Prevention Commiss'n	0
2703	64.39	Fish & Game Propagation	0
2711	64.40	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
4102-29	64.61	Mental Health-Yuba County BF	0
4102-31	64.62	Mental Health-CSS/Admin Sup	0
4102-32	64.63	Mental Health-CSOC Adult Prgm	0
4102-34	64.64	Mental Health-Victor Community	0
4102-35	64.65	Mental Health-CSS/Direct/Case Svcs	0
4102-36	64.66	Mental Health-Substance Abuse Crime	0
4102-38	64.67	Mental Health-Justice Asst. Grant	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
4102-50	64.72	Mental Health-Drug Outpatient	0
4102-51	64.73	Mental Health-OFC	0
4102-52	64.74	Mental Health-Drug/Outreach	0
4102-53	64.75	Mental Health-Drug & Alcohol Juv	0
4102-54	64.76	Mental Health-First Steps	0
4102-58	64.77	Mental Health-Drug Court SC	0
4102-59	64.78	Mental Health-Yuba County	0
Total Other Departments-1			42,723

Exhibit 4B.1 Sutter County Building Occupancy Cost, Year Ended June 30, 2017

Other Departments-2			County
Dept. No.		Department Name	Cost
			(\$)
4102-65	64.79	Mental Health-UR/QI Programs	0
4102-68	64.80	Mental Health-Drug Medi-Cal	0
4102-72	64.81	Mental Health-Local Comm Corr	0
4102-80	64.82	Mental Health-SB678	0
4102-81	64.83	Mental Health-Juvenile Probation	0
4102-82	64.84	Mental Health-Forensic	0
4103-12	64.85	Health-Children & Family	0
4103-15	64.86	Health-Vital Statistics	0
4103-20	64.87	Health-CCS	0
4103-22	64.88	Health-Homeless Pilot	0
4103-26	64.89	Health-MCH	0
4103-29	64.90	Health-Foster Care	0
4103-30	64.91	Health-Nursing Admin	0
4103-31	64.92	Health-CHDP	0
4103-33	64.93	Health-CMSP Local Health Conn	0
4103-35	64.94	Health-Field Nursing	0
4103-36	64.95	Health-Bioterrorism	0
4103-37	64.96	Health-Pandemic Flu Preparedness	0
4103-38	64.97	Health-Acute Communicable Dis	0
4103-39	64.98	Health-Immunization Grant	0
4103-40	64.99	Health-WIC Nutrition	0
4103-43	64.100	Health-Homeland Security Grant	0
4103-45	64.101	Health-WIC Breast Feeding P	0
4103-49	64.102	Health-P3 Impl Mass Vacc Readins Camp	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
4103-99	64.118	Health-Tobacco Control	0
4104-01	64.119	MHSA-Children's Sed Full Svc Part	0
4104-02	64.120	MHSA-Urgent Services	0
4104-03	64.121	MHSA-Transition Age Youth FSP	0
4104-04	64.122	MHSA-Adult and Older Adult FSP	0
4104-05	64.123	MHSA-Older Adult Mobile Outreach	0
4104-06	64.124	MHSA-Ethnic Outreach Services	0
4104-07	64.125	MHSA-Housing Program	0
4104-08	64.126	MHSA-Wellness & Recover Adult	0
4104-09	64.127	MHSA-Adult Urgent Services	0
4104-10	64.128	MHSA-Therapeutic Services	0
4104-11	64.129	MHSA-Systems Transformation	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
4110	64.135	Health Care-General	0
4112	64.136	Health-County Share	0
4120-93	64.137	Human Services-Security & Compliance	0
4134-00	64.138	Jail Medical	0
4134-72	64.139	Jail Medical-LCC	0
4201	64.140	Non-County Providers	0
4301	64.141	California Children's Services	0
4400	64.142	Sutter Co Waterworks District #1	0
5101-05	64.143	Welfare-Social Workers Empy	0
5101-10	64.144	Welfare-Admin Support	0
5101-15	64.145	Welfare-Non-Welfare Admin Svcs	0
5101-20	64.146	Welfare-Social Services	0
5101-30	64.147	Welfare-Eligibility & Nonservices	0
5101-35	64.148	Welfare-Welfare Fraud	0
5101-40	64.149	Welfare-Clerical Support	0
5201	64.150	In-Home Supportive Services	0
5204	64.151	TANF-Family Group	0
5206	64.152	TANF-Foster Care	0
5211	64.153	Delinquent Tax Sales Trust Fund	0
5301	64.154	General Relief	0
5302	64.155	General Relief	0
5601	64.156	Veterans Service Officer	0
6201-35	64.157	Library-Literacy Prg	940
7202	64.158	Subsidy Requests Organizations	0
7204	64.159	Ettl Hall	3,279
Total Other Departments-2			4,219

Exhibit 4C. Sutter County Building Cost Basis and % Occupancy by Department, Year Ended June 30, 2017

Dept. No	Department Name	Square Feet Occupied	Percent Occupancy (%)	Cost of Building (\$)	Rental Cost (\$)	Share of Cost (\$)
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	0	60,662
1130 Civic Center Blvd						
1920	Engineering Services	1,211	10	3,199	-	3,199
1922	Water Resources	573	5	1,514	-	1,514
2201	Sheriff-Coroner/Detective Division	1,548	12	4,089	-	4,089
2401	Fire/Emergency Svcs/Haz Mat	158	1	417	-	417
2402	Fire Services Administration	164	1	433	-	433
2721	Development Services Admin	2,142	17	5,658	-	5,658
2724-31	Building Inspection	730	6	1,928	-	1,928
2724-24	Planning & Building	735	6	1,941	-	1,941
2725	Environmental Health	1,136	9	3,001	-	3,001
2125-03	DA-Victim Witness	1,856	15	4,902	-	4,902
1700-70	Rented Space-Gallagher	867	7	2,290	-	2,290
1103	Non-Departmental Expense-Vacant	1,600	13	4,226	-	4,226
BUILDING TOTAL		12,720	100	33,599	0	33,599
Courthouse East-463 Second St.						
1201	Auditor-Controller	2,542	10	230	4,230	4,460
1202	Treasurer-Tax Collector	2,344	9	212	3,900	4,112
1204	Revenue Collection	200	1	18	333	351
4581	Information Technology	3,072	12	278	5,111	5,390
2125-01	DA-Criminal Division	4,119	15	373	6,854	7,227
2125-08	DA-Investigators	4,205	16	381	6,997	7,378
1103	Non-Departmental Expense-Vacant	9,341	35	846	15,542	16,388
2104	Grand Jury	826	3	75	1,374	1,449
BUILDING TOTAL		26,649	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	0	294
446 Second St.-Courthouse West						
5000	Trial Court Agency	17,077	91	-	-	-
2125-03	District Attorney	1,779	9	-	36,581	36,581
BUILDING TOTAL		18,856	100	0	36,581	36,581
446 Second St-Courthouse West-Annex						
5000	Trial Court Agency	3,277	69	-	-	-
4120	Human Services	1,472	31	-	29,930	29,930
BUILDING TOTAL		4,749	100	0	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	0	91,130
142 Garden Hwy						
2601	Agricultural Commissioner	8,125	68	6,345	-	6,345
6301	Bi-County Farm Advisor	3,875	32	3,026	-	3,026
BUILDING TOTAL		12,000	100	9,372	0	9,372
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	0	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	0	28,971
1445 Veterans Memorial Cir						
4103	Health	16,828	71	39,588	-	39,588
4120	Human Services Admin	278	1	654	-	654
5101	Welfare	1,055	4	2,482	-	2,482
1103	Vacant	5,598	24	13,169	-	13,169
BUILDING TOTAL		23,759	100	55,893	0	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	0	6,004
750 Forbes Ave						
6201	Library	21,145	95	18,321	-	18,321
6201-35	Library-Literacy Prg	1,085	5	940	-	940
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
2201	Sheriff	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/Emrgncy 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	0	0
4102	Mental Health	White House	100	238	238
5101	Welfare Administration	190 Garden Hwy	100	0	0
6201	County Library	10321 Live Oak Blvd -Live Oak Library	100	0	0
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
		Total-All Buildings	N/A	449,709	560,561

**SUPPLEMENTAL INFORMATION, RENTAL COSTS BY DEPARTMENT FY 2016/2017
(NOT PART OF BUILDING USE ALLOWANCE, STATISTICAL DATA ONLY)**

DEPT NO.	DEPARTMENT NAME	ANNUAL RENT (\$)
2304-72	Probation - 430 Center Street	71,568
4102-00	Mental Health - Administration Modular - 1965 Live Oak Blvd	51,882
4102-01	Mental Health - Administration Modular - 1965 Live Oak Blvd	
4102-42	Mental Health - 539/545 Garden Hwy	8,462
4102-54	Mental Health - First Steps - 1251 East Onstott	37,711
4104-01	Mental Health Service Act- 539/545 Garden Hwy	10,991
4104-03	Mental Health Service Act - 539/545 Garden Hwy	4,798
4104-03	Mental Health Service Act - 809 Plumas St	26,010
4104-04	Mental Health Service Act - 539/545 Garden Hwy	7,328
4104-06	Mental Health Service Act-4853 Olivehurst Ave.	5,458
4104-10	Mental Health Service Act - 809 Plumas St	26,010
4104-12	Mental Health Service Act - 545 Garden Hwy	16,663
4595	Employee Wellness - 1215 Plumas St	19,775
5101	Welfare - 539/543/545 Garden Hwy	252,786
5101	Welfare - Modular 1965 Live Oak Blvd	68,773
5200	IHHS Public Authority-539 Garden Hwy	15,256
0112	Child Support Services - Holly Oak Square	84,005
0305	County Service Area F	1,200
0311	County Service D-Pleasant Grove	24,000
5100	Childrens and Families First Comm	
	TOTAL	732,677

Exhibit 4D. Sutter County Equipment Depreciation, Year Ended June 30, 2017

All Departments			Allowable	Depreciation
Dept. No.	Department Name	Equipment	Costs	
		(\$)	(\$)	
1102	1. County Administrator	13,818	494	
1201	2. Auditor-Controller	678,562	169,641	
1202	3. Treasurer-Tax Collector	6,145	410	
1205	4. General Services Department	44,647	6,101	
1301	5. County Counsel	6,737	241	
1401	6. Human Resources	16,796	786	
1700	7. Building Maintenance	460,083	44,686	
1101	8. Board of Supervisors	7,324	1,046	
1105	9. Clerk of the Board	5,207	347	
1203	10. Assessor	110,556	15,336	
1204	11. Revenue Collection	38,092	534	
1502	12. Elections	482,549	32,170	
1600	13. Sheriff-Communications	540,199	37,681	
1702	14. Water/Wastewater Facilities	0	0	
1920	15. Engineering Services	25,858	1,724	
1922	16. Water Resources	119,385	7,959	
2103	17. Sheriff's Court Bailiffs	0	0	
2106	18. Public Defender	0	0	
2112	19. Consolidated Courts	0	0	
2125	20. District Attorney	50,093	3,340	
2125-01	21. DA-Criminal Division	161,736	13,032	
2125-03	22. DA-Victim/Witness Assistance	0	0	
2125-05	23. DA-Statutory Rape Vert Prosecute	0	0	
2201	24. Sheriff-Coroner	1,805,778	200,178	
2205	25. Sheriff-Boat Patrol	0	0	
2208	26. Sheriff-Live Oak Contract	0	0	
2301	27. Sheriff-County Jail	434,048	42,645	
2302	28. Anti-Drug Abuse Enforcement	0	0	
2304	29. Probation	260,345	24,987	
2309	30. Bi-County Juvenile Hall	0	0	
2401	31. Emergency Services	30,478	2,032	
2402	32. Fire Services Administration	0	0	
2601	33. Agricultural Commissioner	612,770	32,653	
2706	34. Recorder	323,632	18,740	
2709	35. Pub. Guardian/Conservator	18,098	0	
2710	36. County Clerk	6,871	0	
2721	37. Development Services	82,780	4,888	
2724-24	38. Planning & Building	88,427	9,565	
2724-31	39. Community Services Building Inspection	40,591	2,706	
2724-32	40. Code Enforcement Svcs	17,196	1,199	
2725	41. Environmental Health	64,244	3,226	
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	196,824	15,045	
4104-00	49. Mental Health Service Act	0	0	
4120-00	50. Human Services Admin	27,643	205	
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	73,145	8,183	
5200	58. IHSS Public Authority	0	0	
6201	59. County Library	51,939	2,584	
6301	60. Bi-County Farm Advisor	101,914	4,581	
7101	61. Parks and Recreation	8,090	539	
7201	62. Community Memorial Museum	0	0	
7203	63. Vets Memorial Community Bldg	0	0	
	64.A Other Departments-1	237,308	23,045	
	64.B Other Departments-2	0	0	
	65. Non County Agencies	0	0	
	Total All Departments	7,276,403	734,293	
	Less: Service Dept., No. 1--7	1,226,788	222,357	
	Total Less Service Departments	6,049,616	511,936	

Equipment depreciation is an allowable charge for plan purposes.
 The total inventory of County purchased equipment (excluding assets purchased with non general fund monies) as of June 30, 2017 was \$7,276,403.48.
 The charge is allocated to all funds and departments based on the respective inventory levels.

Exhibit 4D. Sutter County Equipment Depreciation, Year Ended June 30, 2017

Other Departments-1			Allowable	Depreciation
Dept. No.	Department Name	Equipment	Costs	
		(\$)	(\$)	
0112	64.01	Child Supp Serv Reimb/Adjustment	0	0
0140	64.02	County Local Revenue Fund	0	0
0177	64.03	CCPIF SB 678	0	0
0184	64.04	Sheriff Inmate Welfare	0	0
0241	64.05	Public Safety Realignment 2011	0	0
0252	64.06	Emergency Medical Service	0	0
0253	64.07	RLF CDBG Housing Rehabilitation	0	0
0273	64.08	Local Innovation	0	0
0284	64.09	CDBG Housing Rehab 04-STB	0	0
0289	64.10	EDBG PI Fund	0	0
0301	64.11	County Service Area G	0	0
0305	64.12	County Service Area F	0	0
0309	64.13	County Service Area C	0	0
0311	64.14	County Service Area D	0	0
0320	64.15	Sutter County Water Agency	0	0
0321	64.16	Lo Canal Operations & Maintence	0	0
0326	64.17	County Water Zone #4	0	0
0327	64.18	County Water Zone #5	0	0
0329	64.19	County Water Zone #7	0	0
0330	64.20	County Water Zone #8	0	0
0340	64.21	Co Consolid St Lighting District	0	0
0390	64.22	El Cerrito Drain District	0	0
0395	64.23	Rio Ramaza Comm. Serv District	0	0
1103	64.24	Non-Departmental Expense	0	0
1209	64.25	General Revenues	0	0
1801	64.26	Plant Acquisition	0	0
1803	64.27	Capital Projects	0	0
1911	64.28	General Insurance & Bonds	0	0
1923	64.29	Flood Control	0	0
2104	64.30	Grand Jury	0	0
2109	64.31	Trial Court Funding	0	0
2125-08	64.32	DA-Criminal Investigation	237,308	23,045
2125-09	64.33	DA-Welfare Investigation	0	0
2125-10	64.34	XC County Victim Services Prog	0	0
2125-11	64.35	CA Witness Relocation & Assist	0	0
2125-72	64.36	Local Community Correction Acc	0	0
2202	64.37	Net 5-Sheriff	0	0
2303	64.38	Delinquency Prevention Commiss'n	0	0
2703	64.39	Fish & Game Propagation	0	0
2711	64.40	Domestic Violence Centers	0	0
3000	64.41	Urban Area Resident St Lighting	0	0
4102-01	64.42	Mental Health-Admin Support	0	0
4102-02	64.43	Mental Health-Homeless Mgt	0	0
4102-03	64.44	Mental Health-Crisis Clinic	0	0
4102-04	64.45	Mental Health-Community Services	0	0
4102-07	64.46	Mental Health-Inpatient	0	0
4102-08	64.47	Mental Health-Managed Care	0	0
4102-09	64.48	Mental Health-IMD/SNF Facilities	0	0
4102-10	64.49	Mental Health-Non IMD	0	0
4102-12	64.50	Mental Health-Day Treatment/Adult	0	0
4102-13	64.51	Mental Health-Juvenile Hall/Jail	0	0
4102-14	64.52	Mental Health-Homeless Mentally Ill	0	0
4102-15	64.53	Mental Health-Conditional Release Prgm	0	0
4102-16	64.54	Mental Health-Outpatient/Adult	0	0
4102-17	64.55	Mental Health-Outpatient/Child	0	0
4102-19	64.56	Mental Health-Children's IEP Svcs	0	0
4102-20	64.57	Mental Health-Advocacy	0	0
4102-22	64.58	Mental Health-Camp Singer	0	0
4102-25	64.59	Mental Health-Systems of Care Children	0	0
4102-26	64.60	Mental Health-Sutter County BF	0	0
4102-29	64.61	Mental Health-Yuba County BF	0	0
4102-31	64.62	Mental Health-CSS/Admin Sup	0	0
4102-32	64.63	Mental Health-CSOC Adult Prgm	0	0
4102-34	64.64	Mental Health-Victor Community	0	0
4102-35	64.65	Mental Health-CSS/Direct/Case Svcs	0	0
4102-36	64.66	Mental Health-Substance Abuse Crime	0	0
4102-38	64.67	Mental Health-Justice Asst. Grant	0	0
4102-41	64.68	Mental Health-Alcohol Admin	0	0
4102-42	64.69	Mental Health-Prevention	0	0
4102-44	64.70	Mental Health-Safe & Drug Free Schls	0	0
4102-48	64.71	Mental Health-Sutter Co CW D/A	0	0
4102-50	64.72	Mental Health-Drug Outpatient	0	0
4102-51	64.73	Mental Health-OFC	0	0
4102-52	64.74	Mental Health-Drug/Outreach	0	0
4102-53	64.75	Mental Health-Drug & Alcohol Juv	0	0
4102-54	64.76	Mental Health-First Steps	0	0
4102-58	64.77	Mental Health-Drug Court SC	0	0
4102-59	64.78	Mental Health-Yuba County	0	0
Total Other Departments-1			237,308	23,045

Exhibit 4D. Sutter County Equipment Depreciation, Year Ended June 30, 2017

Other Departments-2			Allowable	Depreciation
Dept. No.		Department Name	Equipment	Costs
			(\$)	(\$)
4102-65	64.79	Mental Health-UR/QI Programs	0	0
4102-68	64.80	Mental Health-Drug Medi-Cal	0	0
4102-72	64.81	Mental Health-Local Comm Corr	0	0
4102-80	64.82	Mental Health-SB678	0	0
4102-81	64.83	Mental Health-Juvenile Probation	0	0
4102-82	64.84	Mental Health-Forensic	0	0
4103-12	64.85	Health-Children & Family	0	0
4103-15	64.86	Health-Vital Statistics	0	0
4103-20	64.87	Health-CCS	0	0
4103-22	64.88	Health-Homeless Pilot	0	0
4103-26	64.89	Health-MCH	0	0
4103-29	64.90	Health-Foster Care	0	0
4103-30	64.91	Health-Nursing Admin	0	0
4103-31	64.92	Health-CHDP	0	0
4103-33	64.93	Health-CMSP Local Health Conn	0	0
4103-35	64.94	Health-Field Nursing	0	0
4103-36	64.95	Health-Bioterrorism	0	0
4103-37	64.96	Health-Pandemic Flu Preparedness	0	0
4103-38	64.97	Health-Acute Communicable Dis	0	0
4103-39	64.98	Health-Immunization Grant	0	0
4103-40	64.99	Health-WIC Nutrition	0	0
4103-43	64.100	Health-Homeland Security Grant	0	0
4103-45	64.101	Health-WIC Breast Feeding P	0	0
4103-49	64.102	Health-P3 Impl Mass Vacc Readins Camp	0	0
4103-50	64.103	Health-Laboratory	0	0
4103-51	64.104	Health-AIDS Surveillance	0	0
4103-53	64.105	Health-Tuberculosis	0	0
4103-54	64.106	Health-Chlamydia	0	0
4103-55	64.107	Health-Lead Poisoning	0	0
4103-56	64.108	Health-St Tuberculosis Grant	0	0
4103-57	64.109	Health-St. Medi-Cal Outreach	0	0
4103-60	64.110	Health-Health Education	0	0
4103-62	64.111	Health-Non-Hlth Dept Immunization	0	0
4103-65	64.112	Health-Community Chronic Disease	0	0
4103-66	64.113	Health-Supp Nutritional Asst Prog Ed	0	0
4103-67	64.114	Health-Supp Nutr Asst Prgm ED-CWD	0	0
4103-68	64.115	Health-Ebola Supplemental	0	0
4103-78	64.116	Health-Injury Prevention	0	0
4103-81	64.117	Health-Public Health Clinic	0	0
4103-99	64.118	Health-Tobacco Control	0	0
4104-01	64.119	MHSA-Children's Sed Full Svc Part	0	0
4104-02	64.120	MHSA-Urgent Services	0	0
4104-03	64.121	MHSA-Transition Age Youth FSP	0	0
4104-04	64.122	MHSA-Adult and Older Adult FSP	0	0
4104-05	64.123	MHSA-Older Adult Mobile Outreach	0	0
4104-06	64.124	MHSA-Ethnic Outreach Services	0	0
4104-07	64.125	MHSA-Housing Program	0	0
4104-08	64.126	MHSA-Wellness & Recover Adult	0	0
4104-09	64.127	MHSA-Adult Urgent Services	0	0
4104-10	64.128	MHSA-Therapeutic Services	0	0
4104-11	64.129	MHSA-Systems Transformation	0	0
4104-12	64.130	MHSA-Community Prev Team	0	0
4104-14	64.131	MHSA-MHSA IT Proj	0	0
4104-15	64.132	MHSA-Work Educ & Training	0	0
4104-16	64.133	MHSA-Innovation	0	0
4104-17	64.134	MHSA-Administrative	0	0
4110	64.135	Health Care-General	0	0
4112	64.136	Health-County Share	0	0
4120-93	64.137	Human Services-Security & Compliance	0	0
4134-00	64.138	Jail Medical	0	0
4134-72	64.139	Jail Medical-LCC	0	0
4201	64.140	Non-County Providers	0	0
4301	64.141	California Children's Services	0	0
4400	64.142	Sutter Co Waterworks District #1	0	0
5101-05	64.143	Welfare-Social Workers Empy	0	0
5101-10	64.144	Welfare-Admin Support	0	0
5101-15	64.145	Welfare-Non-Welfare Admin Svcs	0	0
5101-20	64.146	Welfare-Social Services	0	0
5101-30	64.147	Welfare-Eligibility & Nonservices	0	0
5101-35	64.148	Welfare-Welfare Fraud	0	0
5101-40	64.149	Welfare-Clerical Support	0	0
5201	64.150	In-Home Supportive Services	0	0
5204	64.151	TANF-Family Group	0	0
5206	64.152	TANF-Foster Care	0	0
5211	64.153	Delinquent Tax Sales Trust Fund	0	0
5301	64.154	General Relief	0	0
5302	64.155	General Relief	0	0
5601	64.156	Veterans Service Officer	0	0
6201-35	64.157	Library-Literacy Prg	0	0
7202	64.158	Subsidy Requests Organizations	0	0
7204	64.159	Ettl Hall	0	0
Total Other Departments-2			0	0

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Exhibit 4E. Sutter County Utility Allocation, Year Ended June 30, 2017

All Departments			Utility
Dept. No.	Department Name		Allocation (\$)
1102	1. County Administrator		919
1201	2. Auditor-Controller		2,067
1202	3. Treasurer-Tax Collector		1,906
1205	4. General Services Department		338
1301	5. County Counsel		847
1401	6. Human Resources		572
1700	7. Building Maintenance		2,950
1101	8. Board of Supervisors		726
1105	9. Clerk of the Board		153
1203	10. Assessor		2,986
1204	11. Revenue Collection		163
1502	12. Elections		(5)
1600	13. Sheriff-Communications		0
1702	14. Water/Wastewater Facilities		0
1920	15. Engineering Services		474
1922	16. Water Resources		224
2103	17. Sheriff's Court Bailiffs		0
2106	18. Public Defender		0
2112	19. Consolidated Courts		0
2125	20. District Attorney		0
2125-01	21. DA-Criminal Division		3,350
2125-03	22. DA-Victim/Witness Assistance		1,365
2125-05	23. DA-Statutory Rape Vert Prosecute		0
2201	24. Sheriff-Coroner		606
2205	25. Sheriff-Boat Patrol		0
2208	26. Sheriff-Live Oak Contract		0
2301	27. Sheriff-County Jail		0
2302	28. Anti-Drug Abuse Enforcement		0
2304	29. Probation		290
2309	30. Bi-County Juvenile Hall		0
2401	31. Emergency Services		613
2402	32. Fire Services Administration		64
2601	33. Agricultural Commissioner		664
2706	34. Recorder		798
2709	35. Pub. Guardian/Conservator		0
2710	36. County Clerk		266
2721	37. Development Services		1,076
2724-24	38. Planning & Building		288
2724-31	39. Community Services Building Inspection		286
2724-32	40. Code Enforcement Srvs		0
2725	41. Environmental Health		445
2726	42. Animal Control		0
2727	43. CUPA		0
3100	44. Road		0
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		529
4580	51. Fleet Management ISF		0
4581	52. Information Technology ISF		4,104
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		668
6301	60. Bi-County Farm Advisor		0
7101	61. Parks and Recreation		716
7201	62. Community Memorial Museum		5,073
7203	63. Vets Memorial Community Bldg		137
	64.A Other Departments-1		18,778
	64.B Other Departments-2		(1)
	65. Non County Agencies		0
	Total All Departments		54,434
	Less: Service Dept., No. 1--7		9,599
	Total Less Service Departments		44,835

The Utility Allocation is a method of providing compensation for the use of electricity, water, and rental toilets.

Exhibit 4E.1 Sutter County Utility Allocation, Year Ended June 30,2017

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
0273	64.08	Local Innovation	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	14,656
1209	64.25	General Revenues	0
1801	64.26	Plant Acquisition	0
1803	64.27	Capital Projects	30
1911	64.28	General Insurance & Bonds	0
1923	64.29	Flood Control	0
2104	64.30	Grand Jury	672
2109	64.31	Trial Court Funding	0
2125-08	64.32	DA-Criminal Investigation	3,420
2125-09	64.33	DA-Welfare Investigation	0
2125-10	64.34	XC County Victim Services Prog	0
2125-11	64.35	CA Witness Relocation & Assist	0
2125-72	64.36	Local Community Correction Acc	0
2202	64.37	Net 5-Sheriff	0
2303	64.38	Delinquency Prevention Commiss'n	0
2703	64.39	Fish & Game Propagation	0
2711	64.40	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
4102-29	64.61	Mental Health-Yuba County BF	0
4102-31	64.62	Mental Health-CSS/Admin Sup	0
4102-32	64.63	Mental Health-CSOC Adult Prgm	0
4102-34	64.64	Mental Health-Victor Community	0
4102-35	64.65	Mental Health-CSS/Direct/Case Svcs	0
4102-36	64.66	Mental Health-Substance Abuse Crime	0
4102-38	64.67	Mental Health-Justice Asst. Grant	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
4102-50	64.72	Mental Health-Drug Outpatient	0
4102-51	64.73	Mental Health-OFC	0
4102-52	64.74	Mental Health-Drug/Outreach	0
4102-53	64.75	Mental Health-Drug & Alcohol Juv	0
4102-54	64.76	Mental Health-First Steps	0
4102-58	64.77	Mental Health-Drug Court SC	0
4102-59	64.78	Mental Health-Yuba County	0
	Total Other Departments-1		18,778

Exhibit 4E Sutter County Utility Allocation, Year Ended June 30,2017

Other Departments-2			Utility
Dept. No.		Department Name	Allocation (\$)
4102-65	64.79	Mental Health-UR/QI Programs	0
4102-68	64.80	Mental Health-Drug Medi-Cal	0
4102-72	64.81	Mental Health-Local Comm Corr	0
4102-80	64.82	Mental Health-SB678	0
4102-81	64.83	Mental Health-Juvenile Probation	0
4102-82	64.84	Mental Health-Forensic	0
4103-12	64.85	Health-Children & Family	0
4103-15	64.86	Health-Vital Statistics	0
4103-20	64.87	Health-CCS	0
4103-22	64.88	Health-Homeless Pilot	0
4103-26	64.89	Health-MCH	0
4103-29	64.90	Health-Foster Care	0
4103-30	64.91	Health-Nursing Admin	0
4103-31	64.92	Health-CHDP	0
4103-33	64.93	Health-CMSP Local Health Conn	0
4103-35	64.94	Health-Field Nursing	0
4103-36	64.95	Health-Bioterrorism	0
4103-37	64.96	Health-Pandemic Flu Preparedness	0
4103-38	64.97	Health-Acute Communicable Dis	0
4103-39	64.98	Health-Immunization Grant	0
4103-40	64.99	Health-WIC Nutrition	0
4103-43	64.100	Health-Homeland Security Grant	0
4103-45	64.101	Health-WIC Breast Feeding P	0
4103-49	64.102	Health-P3 Impl Mass Vacc Readins Camp	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
4103-99	64.118	Health-Tobacco Control	0
4104-01	64.119	MHSA-Children's Sed Full Svc Part	0
4104-02	64.120	MHSA-Urgent Services	0
4104-03	64.121	MHSA-Transition Age Youth FSP	0
4104-04	64.122	MHSA-Adult and Older Adult FSP	0
4104-05	64.123	MHSA-Older Adult Mobile Outreach	0
4104-06	64.124	MHSA-Ethnic Outreach Services	0
4104-07	64.125	MHSA-Housing Program	0
4104-08	64.126	MHSA-Wellness & Recover Adult	0
4104-09	64.127	MHSA-Adult Urgent Services	0
4104-10	64.128	MHSA-Therapeutic Services	0
4104-11	64.129	MHSA-Systems Transformation	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
4110	64.135	Health Care-General	0
4112	64.136	Health-County Share	0
4120-93	64.137	Human Services-Security & Compliance	0
4134-00	64.138	Jail Medical	0
4134-72	64.139	Jail Medical-LCC	0
4201	64.140	Non-County Providers	0
4301	64.141	California Children's Services	0
4400	64.142	Sutter Co Waterworks District #1	0
5101-05	64.143	Welfare-Social Workers Empy	0
5101-10	64.144	Welfare-Admin Support	0
5101-15	64.145	Welfare-Non-Welfare Admin Svcs	0
5101-20	64.146	Welfare-Social Services	0
5101-30	64.147	Welfare-Eligibility & Nonservices	0
5101-35	64.148	Welfare-Welfare Fraud	0
5101-40	64.149	Welfare-Clerical Support	0
5201	64.150	In-Home Supportive Services	0
5204	64.151	TANF-Family Group	0
5206	64.152	TANF-Foster Care	0
5211	64.153	Delinquent Tax Sales Trust Fund	0
5301	64.154	General Relief	0
5302	64.155	General Relief	0
5601	64.156	Veterans Service Officer	0
6201-35	64.157	Library-Literacy Prg	(1)
7202	64.158	Subsidy Requests Organizations	0
7204	64.159	Ettl Hall	0
Total Other Departments-2			(1)

Exhibit 4E(1). Sutter County Utility Allocation by Location, Year Ended June 30, 2017

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	726	726
1102	County Administrator		2,286	15	0	919	919
1105	Clerk of the Board		380	2	0	153	153
1203	Assessor		7,424	48	0	2,986	2,986
1301	County Counsel		2,105	14	0	847	847
1401	Human Resources		1,421	9	0	572	572
BUILDING TOTAL			15,422	100	N/A	6,203	6,203
1130 Civic Center Blvd							
1920	Development Services-Engineering Services		1,211	10	0	474	474
1922	Development Services-Water Resources		573	5	0	224	224
2201	Sheriff-Coroner/Detective Division		1,548	12	0	606	606
2401	Development Services-Fire/Emergency Svcs/Haz Mat		158	1	0	62	62
2402	Development Services-Fire Services Administration		164	1	0	64	64
2721	Development Services-Dept Wide		2,142	17	237	839	1,076
2724-31	Development Services -Bldg Insp		730	6	0	286	286
2724-24	Development Services-Planning		735	6	0	288	288
2725	Development Services-Envir Hlth		1,136	9	0	445	445
2125-03	DA-Victim Services		1,856	15	0	726	726
1700	Rented Space-Gallagher		867	7	2,611	339	2,950
1103	Vacant		1,600	13	6,433	626	7,059
BUILDING TOTAL			12,720	100	9,281	4,979	14,260
Courthouse East-463 Second St.							
1201	Auditor-Controller		2,542	10	0	2,067	2,067
1202	Treasurer-Tax Collector		2,344	9	0	1,906	1,906
1204	Revenue Collection		200	1	0	163	163
4581	Information Technology		3,072	12	0	2,498	2,498
2125-01	DA		4,119	15	0	3,350	3,350
2125-08	DA-Investigators		4,205	16	0	3,420	3,420
1103	Non-Departmental Expense-Vacant		9,341	35	0	7,597	7,597
2104	Grand Jury		826	3	0	672	672
BUILDING TOTAL			26,649	100	N/A	21,673	21,673
433 Second St.							
2706	Recorder		3,605	75	0	798	798
2710	County Clerk		1,202	25	0	266	266
BUILDING TOTAL			4,806	100	N/A	1,063	1,063

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
2125-03	District Attorney-Victim Services		1,779	8	0	639	639
BUILDING TOTAL			18,856				639
446 Second St-Courthouse West-Annex							
5000	Trial Court Agency		3,277	14	0	-	0
4120	Human Services Admin		1,472	6	0	529	529
BUILDING TOTAL			4,749	100	N/A	1,167	529
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	-
142 Garden Hwy							
2601	Agricultural Commissioner		8,125	68	664	-	664
6301	Bi-County Farm Advisor		3,875	32	0	-	-
BUILDING TOTAL			12,001	100	664	0	664
146 Garden Highway							
1205	General Services Dept		1,232	21	338	-	338
1700	Building Maintenance		4,591	79	0	-	-
BUILDING TOTAL			5,823	100	338	0	338
1435 Veterans Memorial Cir							
1502	Elections		5,000	83	(5)	0	(5)
4103	Health		1,000	17	0	0	0
BUILDING TOTAL			6,000	100	(5)	0.00	(5)
750 Forbes Ave							
6201	Library		21,145	95	0	(12)	(12)
6201-35	Library-Literacy Prg		1,085	5	0	(1)	(1)
BUILDING TOTAL			22,230	100	-	(12)	(12)
TOTAL-ALL BUILDINGS							
				N/A	10,277.57	44,157	54,434.37

Dept. No.	Department Name	Location	Square Feet Occupied	Percent Occupancy (%)	Direct Utility Cost (\$)	Utility Alloc (\$)	Total Utility Allocation (\$)
1101	Board of Supervisors	466 Second St. - Old Hall of Records	7/1/16-6/30/17	100	0	0	0
2301	Sheriff-County Jail	44 Second St. - Sheriff Training Ctr	7/1/16-6/30/17	100	0	0	0
2304	Probation	595 Boyd St Remodel	7/1/16-6/30/17	100	0	290	290
2304	Probation	430 Center St	7/1/16-6/30/17	100	0	0	0
2401	Emergency Services	2340 California St. - EOC	7/1/16-6/30/17	100	0	551	551
4581	Information Technology	512 Second St	7/1/16-6/30/17	100	0	1,606	1,606
6201	County Library	10321 Live Oak Blvd -Live Oak Library	7/1/16-6/30/17	100	0	448	448
6201	County Library	2147 California St. -Sutter Library	7/1/16-6/30/17	100	0	232	232
7101	Live Oak Park	Live Oak	7/1/16-6/30/17	100	0	716	716
7201	Community Mem Museum	1333 Butte House Rd. -Museum	7/1/16-6/30/17	100	0	5,073	5,073
7203	Veteran's Memorial	1425 Veteran's Memorial Cir	7/1/16-6/30/17	100	0	137	137
0305	CSA-F	SUTFIRE	7/1/16-6/30/17	100	0	0	0
1803	Capital Projects-Chevron	Acacia Solar	7/1/16-6/30/17	100	0	30	30
TOTAL-ALL BUILDINGS				N/A	10,277.57	44,157	54,434.37

Exhibit 4F. Sutter County Tax Assessment, Year Ended June 30, 2017

All Departments

Dept. No.	Department Name	Tax Allocation (\$)
1102	1. County Administrator	339
1201	2. Auditor-Controller	382
1202	3. Treasurer-Tax Collector	353
1205	4. General Services Department	418
1301	5. County Counsel	312
1401	6. Human Resources	211
1700	7. Building Maintenance	1,749
1101	8. Board of Supervisors	640
1105	9. Clerk of the Board	56
1203	10. Assessor	1,101
1204	11. Revenue Collection	30
1502	12. Elections	0
1600	13. Sheriff-Communications	604
1702	14. Water/Wastewater Facilities	0
1920	15. Engineering Services	265
1922	16. Water Resources	126
2103	17. Sheriff's Court Bailiffs	0
2106	18. Public Defender	0
2112	19. Consolidated Courts	0
2125	20. District Attorney	0
2125-01	21. DA-Criminal Division	620
2125-03	22. DA-Victim/Witness Assistance	613
2125-05	23. DA-Statutory Rape Vert Prosecute	0
2201	24. Sheriff-Coroner	2,503
2205	25. Sheriff-Boat Patrol	94
2208	26. Sheriff-Live Oak Contract	0
2301	27. Sheriff-County Jail	11,528
2302	28. Anti-Drug Abuse Enforcement	0
2304	29. Probation	1,627
2309	30. Bi-County Juvenile Hall	0
2401	31. Emergency Services	35
2402	32. Fire Services Administration	36
2601	33. Agricultural Commissioner	1,118
2706	34. Recorder	497
2709	35. Pub. Guardian/Conservator	35
2710	36. County Clerk	166
2721	37. Development Services	469
2724-24	38. Planning & Building	161
2724-31	39. Community Services Building Inspection	160
2724-32	40. Code Enforcement Srvs	0
2725	41. Environmental Health	249
2726	42. Animal Control	0
2727	43. CUPA	0
3100	44. Road	0
3200	45. County Airport	0
3300	46. Transportation Development	0
4102-00	47. Mental Health	3,949
4103-10	48. Health	5,913
4104-00	49. Mental Health Service Act	0
4120-00	50. Human Services Admin	269
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	2,366
5101-00	57. Welfare	2,111
5200	58. IHSS Public Authority	0
6201	59. County Library	3,063
6301	60. Bi-County Farm Advisor	533
7101	61. Parks and Recreation	0
7201	62. Community Memorial Museum	1,474
7203	63. Vets Memorial Community Bldg	3,150
	64.A Other Departments-1	4,922
	64.B Other Departments-2	144
	65. Non County Agencies	0
	Total All Departments	55,609
	Less: Service Dept., No. 1--7	3,764
	Total Less Service Departments	51,844

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, 2017

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
0273	64.08 Local Innovation	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 & Maintence	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	4,166
1209	64.25 General Revenues	0
1801	64.26 Plant Acquisition	0
1803	64.27 Capital Projects	0
1911	64.28 General Insurance & Bonds	0
1923	64.29 Flood Control	0
2104	64.30 Grand Jury	124
2109	64.31 Trial Court Funding	0
2125-08	64.32 DA-Criminal Investigation	632
2125-09	64.33 DA-Welfare Investigation	0
2125-10	64.34 XC County Victim Services Prog	0
2125-11	64.35 CA Witness Relocation & Assist	0
2125-72	64.36 Local Community Correction Acc	0
2202	64.37 Net 5-Sheriff	0
2303	64.38 Delinquency Prevention Commiss'n	0
2703	64.39 Fish & Game Propagation	0
2711	64.40 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
4102-29	64.61 Mental Health-Yuba County BF	0
4102-31	64.62 Mental Health-CSS/Admin Sup	0
4102-32	64.63 Mental Health-CSOC Adult Prgm	0
4102-34	64.64 Mental Health-Victor Community	0
4102-35	64.65 Mental Health-CSS/Direct/Case Svcs	0
4102-36	64.66 Mental Health-Substance Abuse Crime	0
4102-38	64.67 Mental Health-Justice Asst. Grant	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
4102-50	64.72 Mental Health-Drug Outpatient	0
4102-51	64.73 Mental Health-OFC	0
4102-52	64.74 Mental Health-Drug/Outreach	0
4102-53	64.75 Mental Health-Drug & Alcohol Juv	0
4102-54	64.76 Mental Health-First Steps	0
4102-58	64.77 Mental Health-Drug Court SC	0
4102-59	64.78 Mental Health-Yuba County	0
	Total Other Departments-1	4,922

Exhibit 4F Sutter County Tax Assessment, Year Ended June 30, 2017

Other Departments-2

Dept. No.		Department Name	Tax Allocation (\$)
4102-65	64.79	Mental Health-UR/QI Programs	0
4102-68	64.80	Mental Health-Drug Medi-Cal	0
4102-72	64.81	Mental Health-Local Comm Corr	0
4102-80	64.82	Mental Health-SB678	0
4102-81	64.83	Mental Health-Juvenile Probation	0
4102-82	64.84	Mental Health-Forensic	0
4103-12	64.85	Health-Children & Family	0
4103-15	64.86	Health-Vital Statistics	0
4103-20	64.87	Health-CCS	0
4103-22	64.88	Health-Homeless Pilot	0
4103-26	64.89	Health-MCH	0
4103-29	64.90	Health-Foster Care	0
4103-30	64.91	Health-Nursing Admin	0
4103-31	64.92	Health-CHDP	0
4103-33	64.93	Health-CMSP Local Health Conn	0
4103-35	64.94	Health-Field Nursing	0
4103-36	64.95	Health-Bioterrorism	0
4103-37	64.96	Health-Pandemic Flu Preparedness	0
4103-38	64.97	Health-Acute Communicable Dis	0
4103-39	64.98	Health-Immunization Grant	0
4103-40	64.99	Health-WIC Nutrition	0
4103-43	64.100	Health-Homeland Security Grant	0
4103-45	64.101	Health-WIC Breast Feeding P	0
4103-49	64.102	Health-P3 Impl Mass Vacc Readins Camp	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
4103-99	64.118	Health-Tobacco Control	0
4104-01	64.119	MHSA-Children's Sed Full Svc Part	0
4104-02	64.120	MHSA-Urgent Services	0
4104-03	64.121	MHSA-Transition Age Youth FSP	0
4104-04	64.122	MHSA-Adult and Older Adult FSP	0
4104-05	64.123	MHSA-Older Adult Mobile Outreach	0
4104-06	64.124	MHSA-Ethnic Outreach Services	0
4104-07	64.125	MHSA-Housing Program	0
4104-08	64.126	MHSA-Wellness & Recover Adult	0
4104-09	64.127	MHSA-Adult Urgent Services	0
4104-10	64.128	MHSA-Therapeutic Services	0
4104-11	64.129	MHSA-Systems Transformation	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
4110	64.135	Health Care-General	0
4112	64.136	Health-County Share	0
4120-93	64.137	Human Services-Security & Compliance	0
4134-00	64.138	Jail Medical	0
4134-72	64.139	Jail Medical-LCC	0
4201	64.140	Non-County Providers	0
4301	64.141	California Children's Services	0
4400	64.142	Sutter Co Waterworks District #1	0
5101-05	64.143	Welfare-Social Workers Empy	0
5101-10	64.144	Welfare-Admin Support	0
5101-15	64.145	Welfare-Non-Welfare Admin Svcs	0
5101-20	64.146	Welfare-Social Services	0
5101-30	64.147	Welfare-Eligibility & Nonservices	0
5101-35	64.148	Welfare-Welfare Fraud	0
5101-40	64.149	Welfare-Clerical Support	0
5201	64.150	In-Home Supportive Services	0
5204	64.151	TANF-Family Group	0
5206	64.152	TANF-Foster Care	0
5211	64.153	Delinquent Tax Sales Trust Fund	0
5301	64.154	General Relief	0
5302	64.155	General Relief	0
5601	64.156	Veterans Service Officer	0
6201-35	64.157	Library-Literacy Prg	144
7202	64.158	Subsidy Requests Organizations	0
7204	64.159	Ettl Hall	0
Total Other Departments-2			144

Exhibit 4F(1). Sutter County Tax Assessment by Department, Year Ended June 30, 2017

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	1,211	10	0	265
1922	Water Resources	573	5	0	126
2201	Sheriff-Coroner/Detective Division	1,548	12	0	339
2401	Fire/Emergency Svcs/Haz Mat	158	1	0	35
2402	Fire Services Administration	164	1	0	36
2721	Community Svcs/Dept Wide	2,142	17	0	469
2724-31	Community Svcs/Bldg Insp	730	6	0	160
2724-24	Community Svcs Planning	735	6	0	161
2725	Community Svcs/Envir Hlth	1,136	9	0	249
2125-03	DA-Victim Services	1,856	15	0	407
1700	Rented Sapce-Gallagher	867	7	0	190
1103	Vacant	1,600	13	0	351
BUILDING TOTAL		12,720	100	2,787	2,787
Courthouse East-463 Second St.					
1201	Auditor-Controller	2,542	10	0	382
1202	Treasurer-Tax Collector	2,344	9	0	353
1204	Revenue Collection	200	1	0	30
4581	Information Technology	3,072	12	0	462
2125-01	District Attorney	4,119	15	0	620
2525-08	DA-Investigation	4,205	16	0	632
1103	Non-Departmental Expense-Vacant	9,341	35	0	1,405
2104	Grand Jury	826	3	0	124
BUILDING TOTAL		26,649	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
4120	Human 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, 2017

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	3,949
5101	Welfare - CPS	1,421	4	0	168
2709	Pub. Guardian/Conservator	300	1	0	35
BUILDING TOTAL		35,100	100	4,153	4,153
146 Garden Highway					
1205	General Services Admin	1,232	21	0	418
1700	Building Maintenance	4,591	79	0	1,559
		0	0	0	-
BUILDING TOTAL		5,823	100	1,978	1,978
1445 Veteran's Memorial Cir					
4103	Health	16,828	71	0	5,913
4120	Human Services Admin	278	1	0	98
5101	Welfare	1,055	4	0	371
1103	Vacant	5,598	24	0	1,967
BUILDING TOTAL		23,758	100	8,349	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

Dept. No.	Department Name	Address	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	0	0
2304	Probation	595 Boyd Street	100	1,627	1,627
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	0	0
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, 2017

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	179	170	0	170	0	170
1201	2.	Auditor-Controller	268	255	0	255	0	255
1202	3.	Treasurer-Tax Collector	225	214	0	214	0	214
1205	4.	General Services Department	247	235	0	235	0	235
1301	5.	County Counsel	284	270	0	270	0	270
1401	6.	Human Resources	312	297	0	297	0	297
1700	7.	Building Maintenance	2,428	2,310	0	2,310	0	2,310
1101	8.	Board of Supervisors	209	199	0	199	0	199
1105	9.	Clerk of the Board	106	101	0	101	0	101
1203	10.	Assessor	189	180	0	180	0	180
1204	11.	Revenue Collection	1,034	984	0	984	0	984
1502	12.	Elections	539	513	0	513	0	513
1600	13.	Sheriff-Communications	232	221	0	221	0	221
1702	14.	Water/Wastewater Facilities	239	227	0	227	0	227
1920	15.	Engineering Services	119	113	0	113	0	113
1922	16.	Water Resources	73	69	0	69	0	69
2103	17.	Sheriff's Court Bailiffs	21	20	0	20	0	20
2106	18.	Public Defender	317	302	0	302	0	302
2112	19.	Consolidated Courts	159	151	0	151	0	151
2125	20.	District Attorney	3	3	0	3	0	3
2125-01	21.	DA-Criminal Division	391	372	0	372	0	372
2125-03	22.	DA-Victim/Witness Assistance	136	129	0	129	0	129
2125-05	23.	DA-Statutory Rape Vert Prosecute	3	3	0	3	0	3
2201	24.	Sheriff-Coroner	1,182	1,125	0	1,125	0	1,125
2205	25.	Sheriff-Boat Patrol	69	66	0	66	0	66
2208	26.	Sheriff-Live Oak Contract	83	79	0	79	0	79
2301	27.	Sheriff-County Jail	1,070	1,018	0	1,018	0	1,018
2302	28.	Anti-Drug Abuse Enforcement	0	0	0	0	0	0
2304	29.	Probation	1,107	1,053	0	1,053	0	1,053
2309	30.	Bi-County Juvenile Hall	13	12	0	12	0	12
2401	31.	Emergency Services	93	88	0	88	0	88
2402	32.	Fire Services Administration	58	55	0	55	0	55
2601	33.	Agricultural Commissioner	355	338	0	338	0	338
2706	34.	Recorder	162	154	0	154	0	154
2709	35.	Pub. Guardian/Conservator	125	119	0	119	0	119
2710	36.	County Clerk	139	132	0	132	0	132
2721	37.	Development Services	222	211	0	211	0	211
2724-24	38.	Planning & Building	130	124	0	124	0	124
2724-31	39.	Community Services Building Inspection	101	96	0	96	0	96
2724-32	40.	Code Enforcement Svcs	51	49	0	49	0	49
2725	41.	Environmental Health	108	103	0	103	0	103
2726	42.	Animal Control	10	10	0	10	0	10
2727	43.	CUPA	42	40	0	40	0	40
3100	44.	Road	1,106	1,052	3,597	4,649	3,597	1,052
3200	45.	County Airport	8	8	0	8	0	8
3300	46.	Transportation Development	9	9	0	9	0	9
4102-00	47.	Mental Health	266	253	4,785	5,038	4,785	253
4103-10	48.	Health	420	400	0	400	0	400
4104-00	49.	Mental Health Service Act	281	267	0	267	0	267
4120-00	50.	Human Services Admin	134	128	0	128	0	128
4580	51.	Fleet Management ISF	1,838	1,749	3,190	4,939	3,190	1,749
4581	52.	Information Technology ISF	494	470	3,988	4,458	3,988	470
4590	53.	Liability Insurance ISF	8	8	3,190	3,198	3,190	8
4591	54.	Workers' Comp. Ins. ISF	77	73	3,190	3,263	3,190	73
4595	55.	Employee Wellness Services	207	197	0	197	0	197
5000	56.	Trial Court Agency	319	304	0	304	0	304
5101-00	57.	Welfare	3,639	3,463	17,921	21,384	17,921	3,463
5200	58.	IHSS Public Authority	135	128	0	128	0	128
6201	59.	County Library	408	388	0	388	0	388
6301	60.	Bi-County Farm Advisor	177	168	0	168	0	168
7101	61.	Parks and Recreation	183	174	0	174	0	174
7201	62.	Community Memorial Museum	96	91	0	91	0	91
7203	63.	Vets Memorial Community Bldg	80	76	0	76	0	76
	64.A	Other Departments-1	8,863	8,434	0	8,434	0	8,434
	64.B	Other Departments-2	6,923	6,588	0	6,588	0	6,588
	65.	Non County Agencies	0	0	0	0	0	0
		Total All Departments	38,504	36,639	39,861	76,500	39,861	36,639
		Less: Service Dept., No. 1--7	3,943	3,752	0	3,752	0	3,752
		Total Less Service Departments	34,561	32,887	39,861	72,748	39,861	32,887

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, 2017

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	341	324	0	324	0	324
0140	64.02	County Local Revenue Fund	22	21	0	21	0	21
0177	64.03	CCPIF SB 678	2	2	0	2	0	2
0184	64.04	Sheriff Inmate Welfare	226	215	0	215	0	215
0241	64.05	Public Safety Realignment 2011	3	3	0	3	0	3
0252	64.06	Emergency Medical Service	6	6	0	6	0	6
0253	64.07	RLF CDBG Housing Rehabilitation	0	0	0	0	0	0
0273	64.08	Local Innovation	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	8	8	0	8	0	8
0301	64.11	County Service Area G	4	4	0	4	0	4
0305	64.12	County Service Area F	1,510	1,437	0	1,437	0	1,437
0309	64.13	County Service Area C	183	174	0	174	0	174
0311	64.14	County Service Area D	209	199	0	199	0	199
0320	64.15	Sutter County Water Agency	11	10	0	10	0	10
0321	64.16	Lo Canal Operations & Maintenance	4	4	0	4	0	4
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	1	1	0	1	0	1
0340	64.21	Co Consolid St Lighting District	14	13	0	13	0	13
0390	64.22	El Cerrito Drain District	0	0	0	0	0	0
0395	64.23	Rio Ramaza Comm. Serv District	20	19	0	19	0	19
1103	64.24	Non-Departmental Expense	365	347	0	347	0	347
1209	64.25	General Revenues	0	0	0	0	0	0
1801	64.26	Plant Acquisition	140	133	0	133	0	133
1803	64.27	Capital Projects	6	6	0	6	0	6
1911	64.28	General Insurance & Bonds	2	2	0	2	0	2
1923	64.29	Flood Control	24	23	0	23	0	23
2104	64.30	Grand Jury	81	77	0	77	0	77
2109	64.31	Trial Court Funding	8	8	0	8	0	8
2125-08	64.32	DA-Criminal Investigation	193	184	0	184	0	184
2125-09	64.33	DA-Welfare Investigation	1	1	0	1	0	1
2125-10	64.34	XC County Victim Services Prog	20	19	0	19	0	19
2125-11	64.35	CA Witness Relocation & Assist	4	4	0	4	0	4
2125-72	64.36	Local Community Correction Acc	1	1	0	1	0	1
2202	64.37	Net 5-Sheriff	1	1	0	1	0	1
2303	64.38	Delinquency Prevention Commiss'n	4	4	0	4	0	4
2703	64.39	Fish & Game Propagation	30	29	0	29	0	29
2711	64.40	Domestic Violence Centers	3	3	0	3	0	3
3000	64.41	Urban Area Resident St Lighting	14	13	0	13	0	13
4102-01	64.42	Mental Health-Admin Support	690	657	0	657	0	657
4102-02	64.43	Mental Health-Homeless Mgt	3	3	0	3	0	3
4102-03	64.44	Mental Health-Crisis Clinic	434	413	0	413	0	413
4102-04	64.45	Mental Health-Community Services	2	2	0	2	0	2
4102-07	64.46	Mental Health-Inpatient	886	843	0	843	0	843
4102-08	64.47	Mental Health-Managed Care	235	224	0	224	0	224
4102-09	64.48	Mental Health-IMD/SNF Facilities	47	45	0	45	0	45
4102-10	64.49	Mental Health-Non IMD	4	4	0	4	0	4
4102-12	64.50	Mental Health-Day Treatment/Adult	25	24	0	24	0	24
4102-13	64.51	Mental Health-Juvenile Hall/Jail	0	0	0	0	0	0
4102-14	64.52	Mental Health-Homeless Mentally Ill	13	12	0	12	0	12
4102-15	64.53	Mental Health-Conditional Release Prgm	350	333	0	333	0	333
4102-16	64.54	Mental Health-Outpatient/Adult	521	496	0	496	0	496
4102-17	64.55	Mental Health-Outpatient/Child	584	556	0	556	0	556
4102-19	64.56	Mental Health-Children's IEP Svcs	0	0	0	0	0	0
4102-20	64.57	Mental Health-Advocacy	37	35	0	35	0	35
4102-22	64.58	Mental Health-Camp Singer	17	16	0	16	0	16
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	18	17	0	17	0	17
4102-29	64.61	Mental Health-Yuba County BF	40	38	0	38	0	38
4102-31	64.62	Mental Health-CSS/Admin Sup	102	97	0	97	0	97
4102-32	64.63	Mental Health-CSOC Adult Prgm	35	33	0	33	0	33
4102-34	64.64	Mental Health-Victor Community	13	12	0	12	0	12
4102-35	64.65	Mental Health-CSS/Direct/Case Svcs	305	290	0	290	0	290
4102-36	64.66	Mental Health-Substance Abuse Crime	1	1	0	1	0	1
4102-38	64.67	Mental Health-Justice Asst. Grant	1	1	0	1	0	1
4102-41	64.68	Mental Health-Alcohol Admin	2	2	0	2	0	2
4102-42	64.69	Mental Health-Prevention	217	206	0	206	0	206
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	28	27	0	27	0	27
4102-50	64.72	Mental Health-Drug Outpatient	445	423	0	423	0	423
4102-51	64.73	Mental Health-OFC	1	1	0	1	0	1
4102-52	64.74	Mental Health-Drug/Outreach	1	1	0	1	0	1
4102-53	64.75	Mental Health-Drug & Alcohol Juv	2	2	0	2	0	2
4102-54	64.76	Mental Health-First Steps	264	251	0	251	0	251
4102-58	64.77	Mental Health-Drug Court SC	55	52	0	52	0	52
4102-59	64.78	Mental Health-Yuba County	23	22	0	22	0	22
Total Other Departments-1			8,863	8,434	0	8,434	0	8,434

Exhibit 4G.1 Sutter County External Audit Costs, Year Ended June 30, 2017

Other Departments-2			Alloc	Allocation	Direct	Total Costs	Less Direct	Net Total
Dept. No.		Department Name	Base	Audit Costs	Identified	Allocated	Charges	Allocated
			(# Wts)	(\$)	(\$)	(\$)	(\$)	(\$)
4102-65	64.79	Mental Health-UR/QI Programs	334	318	0	318	0	318
4102-68	64.80	Mental Health-Drug Medi-Cal	23	22	0	22	0	22
4102-72	64.81	Mental Health-Local Comm Corr	29	28	0	28	0	28
4102-80	64.82	Mental Health-SB678	26	25	0	25	0	25
4102-81	64.83	Mental Health-Juvenile Probation	0	0	0	0	0	0
4102-82	64.84	Mental Health-Forensic	137	130	0	130	0	130
4103-12	64.85	Health-Children & Family	21	20	0	20	0	20
4103-15	64.86	Health-Vital Statistics	6	6	0	6	0	6
4103-20	64.87	Health-CCS	76	72	0	72	0	72
4103-22	64.88	Health-Homeless Pilot	0	0	0	0	0	0
4103-26	64.89	Health-MCH	29	28	0	28	0	28
4103-29	64.90	Health-Foster Care	18	17	0	17	0	17
4103-30	64.91	Health-Nursing Admin	35	33	0	33	0	33
4103-31	64.92	Health-CHDP	28	27	0	27	0	27
4103-33	64.93	Health-CMSP Local Health Conn	3	3	0	3	0	3
4103-35	64.94	Health-Field Nursing	16	15	0	15	0	15
4103-36	64.95	Health-Bioterrorism	54	51	0	51	0	51
4103-37	64.96	Health-Pandemic Flu Preparedness	14	13	0	13	0	13
4103-38	64.97	Health-Acute Communicable Dis	40	38	0	38	0	38
4103-39	64.98	Health-Immunization Grant	7	7	0	7	0	7
4103-40	64.99	Health-WIC Nutrition	172	164	0	164	0	164
4103-43	64.100	Health-Homeland Security Grant	9	9	0	9	0	9
4103-45	64.101	Health-WIC Breast Feeding P	18	17	0	17	0	17
4103-49	64.102	Health-P3 Impl Mass Vacc Readins Camp	0	0	0	0	0	0
4103-50	64.103	Health-Laboratory	62	59	0	59	0	59
4103-51	64.104	Health-AIDS Surveillance	1	1	0	1	0	1
4103-53	64.105	Health-Tuberculosis	16	15	0	15	0	15
4103-54	64.106	Health-Chlamydia	2	2	0	2	0	2
4103-55	64.107	Health-Lead Poisoning	14	13	0	13	0	13
4103-56	64.108	Health-St Tuberculosis Grant	21	20	0	20	0	20
4103-57	64.109	Health-St. Medi-Cal Outreach	13	12	0	12	0	12
4103-60	64.110	Health-Health Education	84	80	0	80	0	80
4103-62	64.111	Health-Non-Hlth Dept Immunization	3	3	0	3	0	3
4103-65	64.112	Health-Community Chronic Disease	0	0	0	0	0	0
4103-66	64.113	Health-Supp Nutritional Asst Prog Ed	104	99	0	99	0	99
4103-67	64.114	Health-Supp Nutr Asst Prgm ED-CWD	0	0	0	0	0	0
4103-68	64.115	Health-Ebola Supplemental	0	0	0	0	0	0
4103-78	64.116	Health-Injury Prevention	4	4	0	4	0	4
4103-81	64.117	Health-Public Health Clinic	47	45	0	45	0	45
4103-99	64.118	Health-Tobacco Control	54	51	0	51	0	51
4104-01	64.119	MHSA-Children's Sed Full Svc Part	427	406	0	406	0	406
4104-02	64.120	MHSA-Urgent Services	293	279	0	279	0	279
4104-03	64.121	MHSA-Transition Age Youth FSP	559	532	0	532	0	532
4104-04	64.122	MHSA-Adult and Older Adult FSP	359	342	0	342	0	342
4104-05	64.123	MHSA-Older Adult Mobile Outreach	307	292	0	292	0	292
4104-06	64.124	MHSA-Ethnic Outreach Services	497	473	0	473	0	473
4104-07	64.125	MHSA-Housing Program	2	2	0	2	0	2
4104-08	64.126	MHSA-Wellness & Recover Adult	522	497	0	497	0	497
4104-09	64.127	MHSA-Adult Urgent Services	144	137	0	137	0	137
4104-10	64.128	MHSA-Therapeutic Services	408	388	0	388	0	388
4104-11	64.129	MHSA-Systems Transformation	1	1	0	1	0	1
4104-12	64.130	MHSA-Community Prev Team	611	581	0	581	0	581
4104-14	64.131	MHSA-MHSA IT Proj	54	51	0	51	0	51
4104-15	64.132	MHSA-Work Educ & Training	17	16	0	16	0	16
4104-16	64.133	MHSA-Innovation	95	90	0	90	0	90
4104-17	64.134	MHSA-Administrative	105	100	0	100	0	100
4110	64.135	Health Care-General	0	0	0	0	0	0
4112	64.136	Health-County Share	0	0	0	0	0	0
4120-93	64.137	Human Services-Security & Compliance	3	3	0	3	0	3
4134-00	64.138	Jail Medical	397	378	0	378	0	378
4134-72	64.139	Jail Medical-LCC	104	99	0	99	0	99
4201	64.140	Non-County Providers	0	0	0	0	0	0
4301	64.141	California Children's Services	0	0	0	0	0	0
4400	64.142	Sutter Co Waterworks District #1	117	111	0	111	0	111
5101-05	64.143	Welfare-Social Workers Empry	5	5	0	5	0	5
5101-10	64.144	Welfare-Admin Support	33	31	0	31	0	31
5101-15	64.145	Welfare-Non-Welfare Admin Svcs	0	0	0	0	0	0
5101-20	64.146	Welfare-Social Services	102	97	0	97	0	97
5101-30	64.147	Welfare-Eligibility & Nonservices	82	78	0	78	0	78
5101-35	64.148	Welfare-Welfare Fraud	8	8	0	8	0	8
5101-40	64.149	Welfare-Clerical Support	13	12	0	12	0	12
5201	64.150	In-Home Supportive Services	0	0	0	0	0	0
5204	64.151	TANF-Family Group	0	0	0	0	0	0
5206	64.152	TANF-Foster Care	70	67	0	67	0	67
5211	64.153	Delinquent Tax Sales Trust Fund	6	6	0	6	0	6
5301	64.154	General Relief	0	0	0	0	0	0
5302	64.155	General Relief	0	0	0	0	0	0
5601	64.156	Veterans Service Officer	1	1	0	1	0	1
6201-35	64.157	Library-Literacy Prg	18	17	0	17	0	17
7202	64.158	Subsidy Requests Organizations	4	4	0	4	0	4
7204	64.159	Ettl Hall	39	37	0	37	0	37
Total Other Departments-2			6,923	6,588	0	6,588	0	6,588

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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, 2017

	CAO	Auditor- Controller	Treasurer- Tax Collector	General Services	County Counsel	Human Resources	Building Maintenance	Totals
	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
Salaries and Benefits	850,411	1,187,056	598,007	756,127	1,016,994	535,801	1,888,444	6,832,840
Services and Supplies	145,864	484,934	229,744	129,248	257,257	222,784	1,094,175	2,564,006
Interfund Costs	75	32	7	1,368	113	50	10,729	12,373
Capital Assets	13,818	0	0	0	6,737	10,784	60,691	92,030
Intrafund Costs	309	405	366	321	305	219	210,188	212,112
Operating Transfer Out	6,248	1,500	0	6,182	6,814	4,806	16,837	42,387
Expenditures Per Ledger	1,016,724	1,673,926	828,123	893,247	1,288,219	774,444	3,281,063	9,755,747
	0							
Add (Subtract):								
Interfund Revenues	0	0	0	0	0	0	0	0
Intrafund Revenues	0	0	0	(385,657)	0	0	(553,836)	(939,493)
Other Revenues	0	0	0	(310,821)	0	0	(309,971)	(620,792)
Revenues Per Ledger	0	(41,992)	(355,945)	(705,711)	(27,404)	(13,861)	(884,269)	(2,029,183)
Costs Per Ledger	1,016,724	1,631,934	472,178	187,536	1,260,815	760,583	2,396,794	7,726,564
Add (Subtract):								
Other Costs	0	0	0	0	0	0	0	0
Other Costs Allocated*	10,914	176,805	6,995	7,283	7,454	54,697	10,509	274,658
Total Other Cost	10,914	176,805	6,995	7,283	7,454	54,697	10,509	274,658
Total Departmental Cost	1,027,639	1,808,739	479,173	194,820	1,268,269	815,280	2,407,303	8,001,222
Adjustments**								
Add (Subtract):								
Capital Assets	(13,818)	0	0	0	(6,737)	(10,784)	(60,691)	(92,030)
Direct Billed Revenue	0	0	315,622	696,478	26,295	3,734	5,951	1,048,080
(Expenditures)/Revenues Not Allowed	(1,555)	(10,039)	(1,847)	(1,555)	(1,750)	(1,944)	751,626	732,936
General Government Costs Not Allowed	(136,361)	(214,017)	(474,217)	0	(49,251)	0	0	(873,846)
Total Costs Not Allowed	(151,734)	(224,057)	(160,441)	694,923	(31,443)	(8,994)	696,886	815,139
Total Allowable Costs	875,904	1,584,682	318,731	889,742	1,236,826	806,286	3,104,189	8,816,362

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

Exhibit 5B. Service Department Costs - Sutter County Administrator's Office
June 30, 2017

	100.00%	38.27%	39.92%	8.33%	13.47%
	Total	Budget	Dept	Direct	General
	Costs	Prep	Assist	Identified	Gov't
	(\$)	(\$)	(\$)	(\$)	(\$)
Salaries and Benefits	850,411	325,490	339,488	70,875	114,558
Services and Supplies	145,864	55,829	58,229	12,157	19,649
Interfund Costs	75	29	30	6	10
Capital Assets	13,818	5,289	5,516	1,152	1,861
Intrafund Costs	309	118	123	26	42
Operating Transfers In	6,248	2,391	2,494	521	842
Expenditures Per Ledger	1,016,724	389,146	405,881	84,736	136,962
Add (Subtract):					
Interfund Revenues	0	0	0	0	0
Intrafund Revenues	0	0	0	0	0
Other Revenues	0	0	0	0	0
Revenues Per Ledger	0	0	0	0	0
Costs Per Ledger	1,016,724	389,146	405,881	84,736	136,962
Add (Subtract):					
Other Costs Allocated	10,914	4,177	4,357	910	1,470
Total Departmental Cost	1,027,639	393,323	410,238	85,645	138,432
Add (Subtract):					
Capital Assets	(13,818)	(5,289)	(5,516)	(1,152)	(1,861)
Direct Billed Revenue	0	0	0	0	0
(Expenditures)/Revenues Not Allowed	(1,555)	(595)	(621)	(130)	(209)
General Government Costs Not Allowed	(136,361)	0	0	0	(136,361)
Total Department Adjustments	(151,734)	(5,884)	(6,137)	(1,281)	(138,432)
Total Allowable Costs	875,904	387,439	404,101	84,364	0

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

	38.27%	39.92%	8.33%	13.47%	100.00%
	Budget	Dept	Direct	General	Total
	Prep	Assist	Identified	Gov't	Allocated
	(\$)	(\$)	(\$)	(\$)	(\$)
First Allocation	387,439	404,101	84,364	0	875,904
Second Allocation	82,168	85,701	17,892	28,919	214,681

Exhibit 5C. Service Department Costs - Auditor-Controller
June 30, 2017

	100.00%	34.25%	22.44%	16.37%	5.57%	5.87%	15.50%
	Total	Dept	Payroll	Claims	Internal	Direct	General
	Costs	Accounting			Audit	Identified	Gov't
					County-Wide		
	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
Salaries and Benefits	1,187,056	406,605	266,391	194,291	66,080	69,696	183,993
Services and Supplies	484,934	162,535	106,486	88,090	26,415	27,860	73,549
Interfund Costs less I.T. Costs	(237,680)	(79,624)	(53,949)	(39,348)	(13,382)	(14,115)	(37,262)
Direct Identified Interfund I.T. Costs	237,711	124,508	44,329	61,557	0	0	7,318
Intrafund Costs	405	139	91	66	23	24	63
Operating Transfers Out	1,500	514	337	245	83	88	232
Expenditures Per Ledger	1,673,926	614,676	363,684	304,902	79,218	83,553	227,893
Add (Subtract):							
Interfund Revenues	0	0	0	0	0	0	0
Intrafund Revenues	0	0	0	0	0	0	0
Other Revenues	(41,992)	(5)	(3)	(8,019)	(1)	(1)	(33,963)
Revenues Per Ledger	(41,992)	(5)	(3)	(8,019)	(1)	(1)	(33,963)
Costs Per Ledger	1,631,934	614,671	363,680	296,883	79,217	83,552	193,930
Add (Subtract):							
Other Costs Allocated	176,805	60,561	39,677	28,939	9,842	10,381	27,405
Total Departmental Cost	1,808,739	675,233	403,358	325,821	89,059	93,933	221,335
Add (Subtract):							
Direct Billed Revenue	0	0	0	0	0	0	0
(Expenditures)/Revenues Not Allowed	(10,039)	(2,722)	0	0	0	0	(7,318)
General Government Costs Not Allowed	(214,017)	0	0	0	0	0	(214,017)
Total Department Adjustments	(224,057)	(2,722)	0	0	0	0	(221,335)
Total Allowable Costs	1,584,682	672,511	403,358	325,821	89,059	93,933	0

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

	34.25%	22.44%	16.37%	5.57%	5.87%	15.50%	100.00%
	Dept	Payroll	Claims	Internal	Direct	General	Total
	Accounting			Audit	Identified	Gov't	Allocated
				County-Wide			
	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
First Allocation	672,511	403,358	325,821	89,059	93,933	0	1,584,682
Second Allocation	41,600	27,255	19,878	6,761	7,131	18,825	121,450

**Exhibit 5D. Service Department Costs - Treasurer-Tax Collector
June 30, 2017**

	100.00% Total Costs (\$)	44.45% Treasury (\$)	55.55% General Gov't (\$)
Salaries and Benefits	598,007	240,639	357,368
Services and Supplies	229,744	74,983	154,761
Interfund Costs	7	0	7
Intrafund Costs	366	0	366
Operating Transfer Out	0	0	0
Expenditures Per Ledger	828,123	315,622	512,501
Add (Subtract):			
Interfund Revenues	0	0	0
Intrafund Revenues	0	0	0
Other Revenues	(355,945)	(315,622)	(40,323)
Revenues Per Ledger	(355,945)	(315,622)	(40,323)
Costs Per Ledger	472,178	0	472,177
Add (Subtract):			
Other Costs Allocated	6,995	3,109	3,886
Total Departmental Cost	479,173	3,110	476,063
Add (Subtract):			
Direct Billed Revenue	315,622	315,622	0
(Expenditures)/Revenues Not Allowed	(1,847)	0	(1,847)
General Government Costs Not Allowed	(474,217)	0	(474,217)
Total Department Adjustments	(160,441)	315,622	(476,063)
Total Allowable Costs	318,731	318,732	(0)

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

	44.45% Treasury (\$)	55.55% General Gov't (\$)	100.00% Total Allocated (\$)
First Allocation	318,732	(0)	318,731
Second Allocation	37,774	47,208	84,982

Exhibit 5E. Service Department Costs - General Services
June 30, 2017

	100.00%	12.52%	0.69%	9.84%	0.83%	0.91%	75.22%
	Total	Purchase	Vehicles	Mail	Printing	Copier	Direct
	Costs	Orders		Services	Services	Services	Identified
	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
Salaries and Benefits	756,127	94,654	5,207	74,368	6,272	6,876	568,750
Services and Supplies	129,248	16,180	890	12,712	1,072	1,175	97,219
Interfund Costs	1,368	171	9	135	11	12	1,029
Intrafund Costs	321	40	2	32	3	3	242
Operating Transfer Out	6,182	774	43	608	51	56	4,650
Expenditures Per Ledger	893,247	111,819	6,151	87,855	7,409	8,123	671,889
Add (Subtract):							
Interfund Revenues	(385,657)	0	0	0	0	0	(385,657)
Intrafund Revenues	(310,821)	0	0	0	0	0	(310,821)
Other Revenues	(9,233)	(1,156)	(64)	(908)	(77)	(84)	(6,945)
Revenues Per Ledger	(705,711)	(1,156)	(64)	(908)	(77)	(84)	(703,423)
Costs Per Ledger	187,536	110,664	6,088	86,947	7,332	8,039	(31,533)
Add (Subtract):							
Other Costs Allocated	7,283	912	50	716	60	66	5,479
Total Departmental Cost	194,820	111,575	6,138	87,663	7,393	8,105	(26,055)
Add (Subtract):							
Direct Billed Revenue	696,478	0	0	0	0	0	696,478
(Expenditures)/Revenues Not Allowed	(1,555)	(195)	(11)	(153)	(13)	(14)	(1,170)
General Government Costs Not Allowed	0	0	0	0	0	0	0
Total Department Adjustments	694,923	(195)	(11)	(153)	(13)	(14)	695,308
Total Allowable Costs	889,742	111,381	6,127	87,510	7,380	8,091	669,253

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

	12.52%	0.69%	9.84%	0.83%	0.91%	75.22%	100.00%
	Purchase	Vehicles	Mail	Printing	Copier	Direct	Total
	Orders		Services	Services	Services	Identified	Allocated
	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
First Allocation	111,381	6,127	87,510	7,380	8,091	669,253	889,742
Second Allocation	11,586	637	9,103	768	842	69,617	92,552

**Exhibit 5F. Service Department Costs - County Counsel
June 30, 2017**

	100.00% Total Costs (\$)	96.17% Legal Assistance (\$)	3.83% General Gov't (\$)
Salaries and Benefits	1,016,994	978,047	38,947
Services and Supplies	257,257	247,405	9,852
Interfund Costs	113	109	4
Capital Assets	6,737	6,479	258
Intrafund Costs	305	293	12
Operating Transfer Out	6,814	6,553	261
Expenditures Per Ledger	1,288,219	1,238,886	49,333
Add (Subtract):			
Interfund Revenues	0	0	0
Intrafund Revenues	0	0	0
Other Revenues	(27,404)	(27,362)	(42)
Revenues Per Ledger	(27,404)	(27,362)	(42)
Costs Per Ledger	0	0	0
Add (Subtract):			
Other Costs	0	0	0
Other Costs Allocated	7,454	7,169	285
Total Departmental Cost	1,268,269	1,218,693	49,576
Add (Subtract):			
Capital Assets	(6,737)	(6,479)	(258)
Direct Billed Revenue	26,295	26,295	0
(Expenditures)/Revenues Not Allowed	(1,750)	(1,683)	(67)
General Government Costs Not Allowed	(49,251)	0	(49,251)
Total Department Adjustments	(31,443)	18,134	(49,576)
Total Allowable Costs	1,236,826	1,236,826	0

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

	96.17% Legal Assistance (\$)	3.83% General Gov't (\$)	100.00% Total Allocated (\$)
First Allocation	1,236,826	0	1,236,826
Second Allocation	48,209	1,920	50,129

Exhibit 5G. Service Department Costs - Human Resources
June 30, 2017

	100.00%	72.35%	27.22%	0.20%	0.23%
	Total	Employee/Labor	Recruit/Class	Recruit/Class	Direct
	Cost	Relations	Non-MSS	MSS	ID
	(\$)	(\$)	(\$)	(\$)	(\$)
Salaries and Benefits	535,801	387,633	145,840	1,072	1,257
Services and Supplies	222,784	161,176	60,640	446	522
Interfund Costs	50	36	14	0	0
Capital Assets	10,784	7,802	2,935	22	25
Intrafund Costs	219	158	60	0	1
Operating Transfer Out	4,806	3,477	1,308	10	11
Expenditures Per Ledger	774,444	560,282	210,796	1,550	1,816
Add (Subtract):					
Interfund Revenues	0	0	0	0	0
Intrafund Revenues	0	0	0	0	0
Other Revenues	(13,861)	(13,748)	204	1	(318)
Revenues Per Ledger	(13,861)	(13,748)	204	1	(318)
Costs Per Ledger	760,583	546,534	211,000	1,551	1,499
Add (Subtract):					
Other Costs Allocated	54,697	39,571	14,888	109	128
Total Departmental Cost	815,280	586,105	225,888	1,661	1,627
Add (Subtract):					
Capital Assets	(10,784)	(7,802)	(2,935)	(22)	(25)
Direct Billed Revenue	3,734	0	0	0	3,734
(Expenditures)/Revenues Not Allowed	(1,944)	(1,406)	(529)	(4)	(5)
General Government Costs Not Allowed	0	0	0	0	0
Total Department Adjustments	(8,994)	(9,209)	(3,465)	(25)	3,705
Total Allowable Costs	806,286	576,896	222,423	1,635	5,331

Allocation of Costs Based on Labor Cost %

	72.35%	27.22%	0.20%	0.23%	100.00%
	Employee/Labor	Recruit/Class	Recruit/Class	Direct	Total
	Relations	Non-MSS	MSS	ID	Cost
	(\$)	(\$)	(\$)	(\$)	(\$)
First Allocation	576,896	222,423	1,635	5,331	806,286
Second Allocation	147,553	55,514	408	478	203,953

**Exhibit 5H. Service Department Costs - Building Maintenance
June 30, 2017**

	100.00%	36.03%	11.36%	51.22%	1.39%
	Total	Maintenance	Grounds	Custodial	Admin
	Costs				
	(\$)	(\$)	(\$)	(\$)	(\$)
Salaries and Benefits	1,888,444	748,442	198,059	913,166	28,777
Services and Supplies	1,094,175	793,981	93,019	207,175	0
Interfund Costs	10,729	10,628	0	101	0
Capital Assets	60,691	60,691	0	0	0
Intrafund Costs	210,188	122,337	44,120	43,730	0
Operating Transfer Out	16,837	16,837	0	0	0
Expenditures Per Ledger	3,281,063	1,752,915	335,198	1,164,173	28,777
Add (Subtract):					
Interfund Revenues	(553,836)	(395,435)	(13,498)	(144,903)	0
Intrafund Revenues	(309,971)	(166,380)	(113,702)	(29,889)	0
Other Revenues	(20,462)	(17,961)	(2,502)	0	0
Revenues Per Ledger	(884,269)	(579,776)	(129,702)	(174,792)	0
Costs Per Ledger	2,396,794	1,173,140	205,496	989,381	28,777
Add (Subtract):					
Other Costs Allocated	10,509	3,787	1,194	5,383	146
Total Departmental Cost	2,407,303	1,176,927	206,690	994,764	28,923
Add (Subtract):					
Capital Assets	(60,691)	(60,691)	0	0	0
Direct Billed Revenue	5,951	5,951	0	0	0
(Expenditures)/Revenues Not Allowed	751,626	450,217	127,006	174,403	0
General Government Costs Not Allowed	0	0	0	0	0
Total Department Adjustments	696,886	395,477	127,006	174,403	0
Total Allowable Costs	3,104,189	1,572,404	333,696	1,169,167	28,923

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

	36.03%	11.36%	51.22%	1.39%	100.00%
	Maintenance	Grounds	Custodial	Admin	Total
	Allocated				Allocated
	(\$)	(\$)	(\$)	(\$)	(\$)
First Allocation	1,572,404	333,696	1,169,167	28,923	3,104,189
Second Allocation	55,564	17,522	78,983	2,136	154,206

**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, 2017

Employee Name	Title	Labor Cost Center Allocation Based on Time Studies												
		Salary Base		Budget Preparation (1)		Departmental Assistance (2)		Direct Identified (3)		General Government (4)		Admin (5)		Total
		(\$)	%	(\$)	%	(\$)	%	(\$)	%	(\$)	%	(\$)	%	
Scott Mithnick	County Administrative Officer	131,130	13	17,598	20	26,316	12	16,053	17	21,829	38	49,336	100	131,130
Curt Coad	Interim CAO	70,050	4	2,720	28	19,349	0	0	42	29,525	26	18,456	100	70,050
Steve Smith	Assistant CAO	143,856	23	33,087	2	3,307	2	2,824	0	0	73	104,637	100	143,856
Charles Smith	Public Information Officer	75,823	0	0	100	75,823	0	0	0	0	0	0	100	75,823
Tami Lukens	Senior Analyst	88,963	58	51,866	32	28,410	0	0	3	2,771	7	5,916	100	88,963
Larry Bagley	Analyst	14,609	0	0	0	0	100	14,609	0	0	0	0	100	14,609
Barbara Kinnison	Analyst	41,612	100	41,612	0	0	0	0	0	0	0	0	100	41,612
Lisa Bush	Management Asst.	64,713	11	6,901	11	7,192	0	0	0	0	78	50,620	100	64,713
Total Labor Cost Base		630,756	N/A	153,783	N/A	160,397	N/A	33,486	N/A	54,125	N/A	228,965	N/A	630,756
Labor Cost Base %		100.00	N/A	24.38	N/A	25.43	N/A	5.31	N/A	8.58	N/A	36.30	N/A	100.00

Distribution of Costs with Administrative Charges Based on Labor Cost %

Budget Prep	38.27%	39.92%	8.33%	13.47%	100.00%
(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
153,783	160,397	33,486	54,125	401,791	
Administration Costs	87,635	91,404	19,082	30,844	228,965
Total Labor Costs	241,419	251,801	52,568	84,968	630,756

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 13.47 % 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, 2017

Labor Cost Center Allocation Based on Time Studies																		
Employee Name	Title	Accounting (1)		Payroll (2)		Claims (3)		Direct Identified (4)		Internal Audit (5)		General Government (6)		Admin (7)		Total		
		(\$)	%	(\$)	%	(\$)	%	(\$)	%	(\$)	%	(\$)	%	(\$)	%	(\$)	%	
Nathan M. Black	Auditor-Controller	125,660	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	125,660	100.0	125,660	100	
Ronda G. Putman	Asst. Auditor-Controller	109,870	3.5	3,801	0.0	0	0.0	0	0.0	0	0.0	0	0.0	106,068	96.5	106,068	100	
John Beaver	Accg Systems Analyst	79,879	0.0	0	0.0	0	0.0	0	0.0	0	0.0	79,264	99.2	615	0.8	79,879	100	
Judy Hartney	Accountant II	66,047	0.0	0	14.9	9,808	0.0	38.9	25,705	45.5	30,025	0	0.0	509	0.8	66,047	100	
Angie Borrego	Accountant II	66,614	99.2	66,108	0.0	0	0.0	0	0.0	0	0.0	0	0.0	506	0.8	66,614	100	
Marisa Garramore	Accountant II	11,607	94.5	10,969	0.0	0	0.0	5.5	638	0.0	0	0	0.0	0	0.0	11,607	100	
Bonnie Briscoe	Accountant II	62,638	96.7	60,577	0.0	0	0.0	2.5	1,578	0.0	0	0	0.0	482	0.8	62,638	100	
Diona Pope	Account Tech II	34,702	97.1	33,710	0.0	0	0.0	1.6	545	0.0	0	0	0.0	448	1.3	34,702	100	
Curtis Hutchins	Account Tech II	57,378	0.0	0	0.0	0	99.2	56,936	0.0	0	0.0	0	0.0	442	0.8	57,378	100	
Julie Johnson	Account Clerk III	57,594	0.0	0	0.0	0	5.1	2,909	0.0	0	0.0	0	0.0	54,686	95.0	57,594	100	
Stacey Sotelo	Accountant II	57,076	0.0	0	99.2	56,637	0.0	0	0.0	0	0.0	0	0.0	439	0.8	57,076	100	
Ethan Gutierrez	Account Clerk I-LT	48,691	0.0	0	99.2	48,316	0.0	0	0.0	0	0.0	0	0.0	375	0.8	48,691	100	
Imelda Luna	Account Tech I-EH	23,856	0.0	0	0.0	0	100.0	23,856	0.0	0	0.0	0	0.0	0	0.0	23,856	100	
Total Labor Cost Base		801,610	N/A	175,164	N/A	114,760	N/A	83,700	N/A	28,467	N/A	30,025	N/A	79,264	N/A	290,230	N/A	801,610
Labor Cost Base %		100.00	N/A	21.85	N/A	14.32	N/A	10.44	N/A	3.55	N/A	3.75	N/A	9.89	N/A	36.21	N/A	100.00

Distribution of Costs with Administrative Charges Based on Labor Cost %

Dept Acct	(\$)	22.44%	Payroll	16.37%	Claims	5.57%	Direct Identified	5.87%	Internal Audit	15.50%	General Govt*	100.00%	Total Alloc
	175,164	114,760	83,700	28,467	30,025	79,264	511,380						
Administration Costs	99,413	65,131	47,503	16,156	17,040	44,986	290,230						
Total Labor Costs	274,577	179,892	131,203	44,623	47,065	124,249	801,610						

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 pay 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 a 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. Internal Audit function evaluates and monitors internal controls and performs compliance audits for the County.
6. 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: benefit assessments, special assessments and bonds.

* Indicates that 15.50 % of Auditor-Controller costs are not eligible for allocation to other County departments.

Exhibit 6C. Cost Plan Analysis of Labor Costs, Treasurer-Tax Collector, Year Ended June 30, 2017

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	114,953	63.0	72,455	25.0	28,738	12.0	13,760	100.0	114,953	100.0	114,953	100.0	114,953	100.0
Christina Hernandez	Staff Analyst	38,950	19.8	7,702	39.5	15,403	40.7	15,845	100.0	38,950	100.0	38,950	100.0	38,950	100.0
Lorena Adame	Treasurer-Collector Deputy III	54,430	21.1	11,475	78.9	42,955	0.0	0	100.0	54,430	100.0	54,430	100.0	54,430	100.0
Teri Wilcox	Treasurer-Collector Deputy II	44,060	52.0	22,929	48.0	21,131	0.0	0	100.0	44,060	100.0	44,060	100.0	44,060	100.0
Carla Peverini	Treasurer-Collector Deputy II	43,682	22.6	9,877	77.4	33,805	0.0	0	100.0	43,682	100.0	43,682	100.0	43,682	100.0
Kaiti Thomason	Treasurer-Collector Deputy I	39,805	20.2	8,041	79.8	31,764	0.0	0	100.0	39,805	100.0	39,805	100.0	39,805	100.0
Angelica Nuno	Treasurer-Collector Deputy I	35,471	47.0	16,659	53.0	18,812	0.0	0	100.0	35,471	100.0	35,471	100.0	35,471	100.0
Cherie Morse	Treasurer-Collector Deputy I	2,942	100.0	2,942	0.0	0	0.0	0	100.0	2,942	100.0	2,942	100.0	2,942	100.0
Dolores Terry	Treasurer-Collector Deputy I	2,037	100.0	2,037	0.0	0	0.0	0	100.0	2,037	100.0	2,037	100.0	2,037	100.0
Total Labor Cost Base		376,330	N/A	154,116	N/A	192,608	N/A	29,605	N/A	376,330	N/A	376,330	N/A	376,330	N/A
Labor Cost Base %		100.00	N/A	40.95	N/A	51.18	N/A	7.87	N/A	100.00	N/A	100.00	N/A	100.00	N/A

Distribution of Costs with Administrative Charges Based on Labor Cost %

Treasury	55.55%	100.00%
(\$)	Taxes*	Total
	Allocated	(\$)
Administration Costs	154,116	346,725
Total Labor Costs	167,275	376,330

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:

- 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.
- 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 55.55% of Treasurer-Tax Collector cost is not eligible for allocation to other County departments.
- 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, 2017

Employee Name	Title	Labor Cost Center Allocation Based on Time Studies																		
		Salary Base		Purchasing (1)		Vehicles (2)		Mail Services (3)		Printing Services (4)		Copier Services (5)		Direct Identified (6)		Admin (7)		Total		
		(\$)	%	(\$)	%	(\$)	%	(\$)	%	(\$)	%	(\$)	%	(\$)	%	(\$)	%	(\$)	%	
Megan Greve	General Services Director	131,391	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	93,655	28.7	37,735	100.0	131,391
Barbara Buehrle	Admin Service Officer	94,976	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	71,260	25.0	23,715	100.0	94,976
Jeffrey Rico	Procurement Analyst	33,118	41.7	13,813	4.8	1,583	0.0	0	0.0	0	0.0	0	0.0	0	0.0	4,855	38.9	12,866	100.0	33,118
Shelly Peters	Accounting Tech II	58,278	25.2	14,663	0.0	0	1.1	659	1.5	880	5.1	2,978	41.1	23,935	26.0	15,164	100.0	58,278		
Melinda Higgins	Accounting Tech I	46,181	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	0.0	26,508	42.6	19,673	100.0	46,181
David Marquette	Central Service Assistant III	46,488	9.0	4,165	0.0	0	64.3	29,892	4.0	1,836	0.0	0	0.2	70	22.6	10,525	100.0	46,488		
Ashley Nunez	Office Asst. II	33,774	23.8	8,045	2.0	672	3.5	1,179	0.0	0	0.0	0	10.9	3,685	59.8	20,194	100.0	33,774		
Kathleen Silva	Office Asst. III	42,876	0.7	309	0.0	0	0.0	0	0.0	0	0.0	0	42.9	18,381	56.4	24,186	100.0	42,876		
Irma Romero	Office Asst. I	8,000	0.0	0	0.0	0	6.0	480	0.0	0	0.0	0	49.7	3,979	44.3	3,541	100.0	8,000		
Total Labor Cost Base		495,081	N/A	40,995	N/A	2,255	N/A	32,209	N/A	2,716	N/A	2,978	N/A	246,327	N/A	167,599	N/A	33,855	N/A	495,081
Labor Cost Base %		100.00	N/A	8.28	N/A	0.46	N/A	6.51	N/A	0.55	N/A	0.60	N/A	49.75	N/A	33.85	N/A	6.75	N/A	100.00

Distribution of Costs with Administrative Charges Based on Labor Cost %

Purchasing	Vehicles	Mail Services	Printing Services	Copier Services	Total Allocated	
					(\$)	%
40,995	2,255	32,209	2,716	2,978	246,327	327,481
20,981	1,154	16,484	1,390	1,524	126,066	167,599
61,976	3,409	48,693	4,106	4,502	372,394	495,081

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. Vehicles function is time spent on the purchase or removal of vehicles. Time is tracked by department.
3. Mail Service includes sorting U.S. mail by departments that have lock boxes, and delivery interdepartmental correspondence to all County departments.
4. 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.
5. Copier Services function is time spent on the County copier lease, payment of invoices, and journals to distribute copier lease costs to each department.
6. Direct Identified is time spent on activities that benefit only one fund or department.
7. 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, 2017

Employee Name	Title	Labor Cost Center Allocation Based on Time Studies									
		Salary Base (\$)	Legal Assist (1) %	Legal Assist (1) (\$)	General Government %	General Government (2) (\$)	Administration %	Administration (3) (\$)	Total %	Total (\$)	
Jean Jordan	County Counsel	171,438	74.3	127,437	5.0	8,572	20.7	35,429	100.0	171,438	
William Vanasek	County Counsel	151,772	82.9	125,760	6.0	9,066	11.2	16,947	100.0	151,772	
Richard Stout	Dep. Co. Counsel III	139,161	92.4	128,575	1.1	1,531	6.5	9,055	100.0	139,161	
Navneet Singh	Dep. Co. Counsel IV	105,110	78.5	82,474	2.3	2,445	19.2	20,192	100.0	105,110	
Stephen Mehler	Dep Co. Counsel I	92,908	93.1	86,462	0.6	546	6.4	5,900	100.0	92,908	
Janelle Saigeon	Admin Asst. County Counsel	64,355	84.2	54,201	3.0	1,929	12.8	8,224	100.0	64,355	
Total Labor Cost Base		724,744	N/A	604,909	N/A	24,088	N/A	95,747	N/A	724,744	
Labor Cost Base %		100.00	N/A	83.47	N/A	3.32	N/A	13.21	N/A	100.00	

Distribution of Costs with Administrative Charges Based on Labor Cost %

96.17%	Direct Identified (\$)	604,909	3.83%	General Govt* (\$)	24,088	100.00%	Total Allocated (\$)	628,997
	Administration Costs	92,080			3,667			95,747
	Total Labor Costs	696,990			27,755			724,744

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 3.83% 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, 2017

Labor Cost Center Allocation Based on Time Studies																
Employee Name	Title	Salary Base		Employee/Labor Relations (1)		Recruitment/Classification Non-MSS (2)		Recruitment/Classification MSS (3)		Direct ID (4)		Administration (5)		Total		
		(\$)	%	(\$)	%	(\$)	%	(\$)	%	(\$)	%	(\$)	%			
Regnia Romeo	Director of HR	19,139	25.5	4,880	3.0	574	0.0	0	0.0	0	0.0	0	71.5	13,684	100.0	19,139
Patricia A. Leland	HR Analyst Senior	92,851	60.1	55,782	1.2	1,087	0.2	231	0.4	332	0.4	332	38.1	35,419	100.0	92,851
Marlis Alexander	HR Analyst II	38,054	100.0	38,054	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	100.0	38,054
Agela Ferreira	Accounting Tech-C	32,593	100.0	32,593	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	100.0	32,593
Margaret M. Fraumeni	Personnel Analyst I	70,547	0.0	0	48.1	33,921	0.1	59	0.0	0	0.0	0	51.8	36,567	100.0	70,547
Christine N. Luigard	HR Assistant	62,457	18.0	11,232	0.4	228	0.2	104	0.2	130	0.2	130	81.3	50,763	100.0	62,457
Kelly Otis	Office Assistant II-C	35,696	0.0	0	49.9	17,818	0.0	0	0.0	0	0.0	0	50.1	17,878	100.0	35,696
Diane Putman	Office Assistant-Extra Help	2,563	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	100.0	2,563	100.0	2,563
Total Labor Cost Base		353,899	N/A	142,542	N/A	53,629	N/A	394	N/A	462	N/A	462	N/A	156,873	N/A	353,899
Labor Cost Base %		100.00	N/A	40.28	N/A	15.15	N/A	0.11	N/A	0.13	N/A	0.13	N/A	44.33	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 (\$)
142,542	53,629	394	462	197,027
113,492	42,699	314	368	156,873
256,033	96,328	708	830	353,899

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, 2017

Labor Cost Center Allocation Based on Time Studies							
Employee Name	Salary Base (\$)	Maintenance (1) (\$)	Grounds (2) (\$)	Custodial (3) (\$)	Other Dept Admin (4) (\$)	Building Maint Admin (5) (\$)	Total (\$)
David Allison	1,853	1,853	0	0	0	0	1,853
Roy Blair	61,531	61,531	0	0	0	0	61,531
Forrest Southard	79,746	0	0	0	12,477	67,269	79,746
Blake Spon	31,655	0	0	0	1,027	30,628	31,655
Manjit Rai	53,889	53,889	0	0	0	0	53,889
Elisa Carmargo De Alejo	14,387	0	0	14,387	0	0	14,387
Melvin Coles Jr.	45,975	0	0	45,975	0	0	45,975
Michael Dragoo	35,217	0	0	35,217	0	0	35,217
Adrian Esquivel	34,357	0	0	34,357	0	0	34,357
Rosalva Estrada	10,500	0	0	10,500	0	0	10,500
Devin Glover	36,111	0	0	36,111	0	0	36,111
James Guthrie	31,217	0	31,217	0	0	0	31,217
Robert Kirk	33,005	0	33,005	0	0	0	33,005
Benjamin Harper	53,771	53,771	0	0	0	0	53,771
Jeffrey Lane	46,531	0	46,531	0	0	0	46,531
Peter Littlefield	57,396	57,396	0	0	0	0	57,396
Earl Lund	35,217	0	0	35,217	0	0	35,217
Gudelia Marin	34,357	0	0	34,357	0	0	34,357
Josefina Medina	34,357	0	0	34,357	0	0	34,357
Maria Medina	34,814	0	0	34,814	0	0	34,814
Michael Wright	29,009	29,009	0	0	0	0	29,009
Lucia Ramos De Herrejon	156	0	0	156	0	0	156
Andrew Figone	40,918	40,918	0	0	0	0	40,918
Daniel Parks	16,413	16,413	0	0	0	0	16,413
Brenda Prince	7,625	0	0	7,625	0	0	7,625
Jan Stout	5,201	5,201	0	0	0	0	5,201
Andrew Ramirez	38,138	0	0	38,138	0	0	38,138
Jose Ramos	40,533	0	0	40,533	0	0	40,533
Lidia Nieto	31,471	0	0	31,471	0	0	31,471
Alfred Chavez	35,217	0	0	35,217	0	0	35,217
Jose Cacho	17,322	17,322	0	0	0	0	17,322
John Wagon	13,907	13,907	0	0	0	0	13,907
David Quinones	30,805	0	0	30,805	0	0	30,805
Total Labor Cost Base	1,072,602	351,210	110,754	499,236	13,504	97,898	1,072,602
Labor Cost Base %	100.00	32.74	10.33	46.54	1.26	9.13	100.00

Distribution of Costs with Administrative Charges Based on Labor Cost %					
	36.03%	11.36%	51.22%	1.39%	100.00%
	Maintenance	Grounds	Custodial	Other Dept Admin	Total Allocated
	(\$)	(\$)	(\$)		(\$)
	351,210	110,754	499,236	13,504	974,704
Administration Costs	35,275	11,124	50,142	1,356	97,898
Total Labor Costs	386,485	121,878	549,379	14,860	1,072,602

The Building Maintenance Department is responsible for maintaining all of the County's facilities. Allocations of costs are directly identified based on 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 fur

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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, 2017

All Departments

Dept. No.	Department Name	Number of Checks	Number of Periods	Number of Employees
1102	1. County Administrator	155	27	6
1201	2. Auditor-Controller	313	27	12
1202	3. Treasurer-Tax Collector	186	27	7
1205	4. General Services Department	215	27	8
1301	5. County Counsel	162	27	6
1401	6. Human Resources	166	27	6
1700	7. Building Maintenance	726	27	27
1101	8. Board of Supervisors	137	27	5
1105	9. Clerk of the Board	54	27	2
1203	10. Assessor	491	27	18
1204	11. Revenue Collection	51	27	2
1502	12. Elections	198	27	7
1600	13. Sheriff-Communications	604	27	22
1702	14. Water/Wastewater Facilities	27	27	1
1920	15. Engineering Services	162	27	6
1922	16. Water Resources	80	27	3
2103	17. Sheriff's Court Bailiffs	162	27	6
2106	18. Public Defender	27	27	1
2112	19. Consolidated Courts	0	27	0
2125	20. District Attorney	0	27	0
2125-01	21. DA-Criminal Division	506	27	19
2125-03	22. DA-Victim/Witness Assistance	65	27	2
2125-05	23. DA-Statutory Rape Vert Prosecute	0	27	0
2201	24. Sheriff-Coroner	1,429	27	53
2205	25. Sheriff-Boat Patrol	66	27	2
2208	26. Sheriff-Live Oak Contract	189	27	7
2301	27. Sheriff-County Jail	1,533	27	57
2302	28. Anti-Drug Abuse Enforcement	0	27	0
2304	29. Probation	1,147	27	42
2309	30. Bi-County Juvenile Hall	0	27	0
2401	31. Emergency Services	21	27	1
2402	32. Fire Services Administration	0	27	0
2601	33. Agricultural Commissioner	508	27	19
2706	34. Recorder	168	27	6
2709	35. Pub. Guardian/Conservator	84	27	3
2710	36. County Clerk	0	27	0
2721	37. Development Services	243	27	9
2724-24	38. Planning & Building	137	27	5
2724-31	39. Community Services Building Inspection	97	27	4
2724-32	40. Code Enforcement Srvs	2	27	0
2725	41. Environmental Health	151	27	6
2726	42. Animal Control	78	27	3
2727	43. CUPA	0	27	0
3100	44. Road	572	27	21
3200	45. County Airport	0	27	0
3300	46. Transportation Development	0	27	0
4102-00	47. Mental Health	0	27	0
4103-10	48. Health	286	27	11
4104-00	49. Mental Health Service Act	27	27	1
4120-00	50. Human Services Admin	120	27	4
4580	51. Fleet Management ISF	108	27	4
4581	52. Information Technology ISF	415	27	15
4590	53. Liability Insurance ISF	0	27	0
4591	54. Workers' Comp. Ins. ISF	17	27	1
4595	55. Employee Wellness Services	0	27	0
5000	56. Trial Court Agency	0	27	0
5101-00	57. Welfare	0	27	0
5200	58. IHSS Public Authority	0	27	0
6201	59. County Library	397	27	15
6301	60. Bi-County Farm Advisor	54	27	2
7101	61. Parks and Recreation	0	27	0
7201	62. Community Memorial Museum	107	27	4
7203	63. Vets Memorial Community Bldg	0	27	0
	64.A Other Departments-1	5,295	27	196
	64.B Other Departments-2	8,159	27	302
	65. Non County Agencies	108	27	4
	Total First Allocation	26,005	27	963

Exhibit 7A.1 Sutter County Employee Count Allocation, Year Ended June 30, 2017

Other Departments-1

Dept. No.	Department Name		Number of Checks	Number of Periods	Number of Employees
0112	64.01	Child Supp Serv Reimb/Adjustment	766	27	28
0140	64.02	County Local Revenue Fund	0	27	0
0177	64.03	CCPIF SB 678	0	27	0
0184	64.04	Sheriff Inmate Welfare	54	27	2
0241	64.05	Public Safety Realignment 2011	0	27	0
0252	64.06	Emergency Medical Service	0	27	0
0253	64.07	RLF CDBG Housing Rehabilitation	0	27	0
0273	64.08	Local Innovation	0	27	0
0284	64.09	CDBG Housing Rehab 04-STB	0	27	0
0289	64.10	EDBG PI Fund	0	27	0
0301	64.11	County Service Area G	0	27	0
0305	64.12	County Service Area F	466	27	17
0309	64.13	County Service Area C	0	27	0
0311	64.14	County Service Area D	0	27	0
0320	64.15	Sutter County Water Agency	0	27	0
0321	64.16	Lo Canal Operations & Maintenance	0	27	0
0326	64.17	County Water Zone #4	0	27	0
0327	64.18	County Water Zone #5	0	27	0
0329	64.19	County Water Zone #7	0	27	0
0330	64.20	County Water Zone #8	0	27	0
0340	64.21	Co Consolid St Lighting District	0	27	0
0390	64.22	El Cerrito Drain District	0	27	0
0395	64.23	Rio Ramaza Comm. Serv District	0	27	0
1103	64.24	Non-Departmental Expense	0	27	0
1209	64.25	General Revenues	0	27	0
1801	64.26	Plant Acquisition	0	27	0
1803	64.27	Capital Projects	0	27	0
1911	64.28	General Insurance & Bonds	0	27	0
1923	64.29	Flood Control	0	27	0
2104	64.30	Grand Jury	0	27	0
2109	64.31	Trial Court Funding	0	27	0
2125-08	64.32	DA-Criminal Investigation	43	27	2
2125-09	64.33	DA-Welfare Investigation	0	27	0
2125-10	64.34	XC County Victim Services Prog	0	27	0
2125-11	64.35	CA Witness Relocation & Assist	0	27	0
2125-72	64.36	Local Community Correction Acc	38	27	1
2202	64.37	Net 5-Sheriff	27	27	1
2303	64.38	Delinquency Prevention Commiss'n	0	27	0
2703	64.39	Fish & Game Propagation	0	27	0
2711	64.40	Domestic Violence Centers	0	27	0
3000	64.41	Urban Area Resident St Lighting	0	27	0
4102-01	64.42	Mental Health-Admin Support	834	27	31
4102-02	64.43	Mental Health-Homeless Mgt	0	27	0
4102-03	64.44	Mental Health-Crisis Clinic	434	27	16
4102-04	64.45	Mental Health-Community Services	0	27	0
4102-07	64.46	Mental Health-Inpatient	1,514	27	56
4102-08	64.47	Mental Health-Managed Care	0	27	0
4102-09	64.48	Mental Health-IMD/SNF Facilities	0	27	0
4102-10	64.49	Mental Health-Non IMD	0	27	0
4102-12	64.50	Mental Health-Day Treatment/Adult	0	27	0
4102-13	64.51	Mental Health-Juvenile Hall/Jail	0	27	0
4102-14	64.52	Mental Health-Homeless Mentally Ill	0	27	0
4102-15	64.53	Mental Health-Conditional Release Prgm	52	27	2
4102-16	64.54	Mental Health-Outpatient/Adult	386	27	14
4102-17	64.55	Mental Health-Outpatient/Child	195	27	7
4102-19	64.56	Mental Health-Children's IEP Svcs	0	27	0
4102-20	64.57	Mental Health-Advocacy	0	27	0
4102-22	64.58	Mental Health-Camp Singer	27	27	1
4102-25	64.59	Mental Health-Systems of Care Children	0	27	0
4102-26	64.60	Mental Health-Sutter County BF	54	27	2
4102-29	64.61	Mental Health-Yuba County BF	65	27	2
4102-31	64.62	Mental Health-CSS/Admin Sup	0	27	0
4102-32	64.63	Mental Health-CSOC Adult Prgm	0	27	0
4102-34	64.64	Mental Health-Victor Community	0	27	0
4102-35	64.65	Mental Health-CSS/Direct/Case Svcs	27	27	1
4102-36	64.66	Mental Health-Substance Abuse Crime	0	27	0
4102-38	64.67	Mental Health-Justice Asst. Grant	0	27	0
4102-41	64.68	Mental Health-Alcohol Admin	0	27	0
4102-42	64.69	Mental Health-Prevention	27	27	1
4102-44	64.70	Mental Health-Safe & Drug Free Schls	0	27	0
4102-48	64.71	Mental Health-Sutter Co CW D/A	26	27	1
4102-50	64.72	Mental Health-Drug Outpatient	90	27	3
4102-51	64.73	Mental Health-OFC	0	27	0
4102-52	64.74	Mental Health-Drug/Outreach	0	27	0
4102-53	64.75	Mental Health-Drug & Alcohol Juv	0	27	0
4102-54	64.76	Mental Health-First Steps	143	27	5
4102-58	64.77	Mental Health-Drug Court SC	27	27	1
4102-59	64.78	Mental Health-Yuba County	0	27	0
Total Other Departments-1			5,295	N/A	196

Exhibit 7A.1 Sutter County Employee Count Allocation, Year Ended June 30, 2017

Other Departments-2

Dept. No.	Department Name	Number of Checks	Number of Periods	Number of Employees
4102-65	64.79 Mental Health-Drug Medi-Cal	108	27	4
4102-68	64.80 Mental Health-Local Comm Corr	0	27	0
4102-72	64.81 Mental Health-SB678	80	27	3
4102-80	64.82 Mental Health-Juvenile Probation	27	27	1
4102-81	64.83 Mental Health-Forensic	28	27	1
4102-82	64.84 Health-Children & Family	0	27	0
4103-12	64.85 Health-Vital Statistics	22	27	1
4103-15	64.86 Health-CCS	0	27	0
4103-20	64.87 Health-WIC Farmer's Market	82	27	3
4103-22	64.88 Health-MCH	0	27	0
4103-26	64.89 Health-Foster Care	0	27	0
4103-29	64.90 Health-Nursing Admin	54	27	2
4103-30	64.91 Health-CHDP	27	27	1
4103-31	64.92 Health-CMSP Local Health Conn	79	27	3
4103-33	64.93 Health-Field Nursing	0	27	0
4103-35	64.94 Health-Bioterrorism	0	27	0
4103-36	64.95 Health-Pandemic Flu Preparedness	27	27	1
4103-37	64.96 Health-Acute Communicable Dis	0	27	0
4103-38	64.97 Health-Immunization Grant	153	27	6
4103-39	64.98 Health-WIC Nutrition	0	27	0
4103-40	64.99 Health-Homeland Security Grant	267	27	10
4103-43	64.100 Health-WIC Breast Feeding P	0	27	0
4103-45	64.101 Health-P3 Impl Mass Vacc Readins Camp	0	27	0
4103-49	64.102 Health-Laboratory	0	27	0
4103-50	64.103 Health-AIDS Surveillance	20	27	1
4103-51	64.104 Health-Tuberculosis	0	27	0
4103-53	64.105 Health-Chlamydia	0	27	0
4103-54	64.106 Health-Lead Poisoning	0	27	0
4103-55	64.107 Health-St Tuberculosis Grant	0	27	0
4103-56	64.108 Health-St. Medi-Cal Outreach	0	27	0
4103-57	64.109 Health-Health Education	9	27	0
4103-60	64.110 Health-Non-Hlth Dept Immunization	41	27	2
4103-62	64.111 Health-Community Chronic Disease	0	27	0
4103-65	64.112 Health-Supp Nutritional Asst Prog Ed	0	27	0
4103-66	64.113 Health-Supp Nutr Asst Prgm ED-CWD	108	27	4
4103-67	64.114 Health-Ebola Supplemental	25	27	1
4103-68	64.115 Health-Injury Prevention	0	27	0
4103-78	64.116 Health-Public Health Clinic	0	27	0
4103-81	64.117 Health-Contract Services	54	27	2
4103-99	64.118 MHSA-Children's Sed Full Svc Part	28	27	1
4104-01	64.119 MHSA-Urgent Services	81	27	3
4104-02	64.120 MHSA-Transition Age Youth FSP	48	27	2
4104-03	64.121 MHSA-Adult and Older Adult FSP	135	27	5
4104-04	64.122 MHSA-Older Adult Mobile Outreach	41	27	2
4104-05	64.123 MHSA-Ethnic Outreach Services	27	27	1
4104-06	64.124 MHSA-Housing Program	151	27	6
4104-07	64.125 MHSA-Wellness & Recover Adult	0	27	0
4104-08	64.126 MHSA-Adult Urgent Services	206	27	8
4104-09	64.127 MHSA-Therapeutic Services	136	27	5
4104-10	64.128 MHSA-Systems Transformation	288	27	11
4104-11	64.129 MHSA-Community Prev Team	0	27	0
4104-12	64.130 MHSA-MHSA IT Proj	82	27	3
4104-14	64.131 MHSA-Work Educ & Training	0	27	0
4104-15	64.132 MHSA-Innovation	0	27	0
4104-16	64.133 MHSA-Administrative	81	27	3
4104-17	64.134 MHSA Housing Prg	27	27	1
4110	64.135 Health-County Share	0	27	0
4112	64.136 Human Services-Security & Compliance	0	27	0
4120-93	64.137 Jail Medical	0	27	0
4134-00	64.138 Jail Medical-LCC	323	27	12
4134-72	64.139 Non-County Providers	43	27	2
4201	64.140 California Children's Services	0	27	0
4301	64.141 Sutter Co Waterworks District #1	0	27	0
4400	64.142 Courts-Estates	0	27	0
5101-05	64.143 Welfare-Admin Support	650	27	24
5101-10	64.144 Welfare-Non-Welfare Admin Svcs	604	27	22
5101-15	64.145 Welfare-Social Services	54	27	2
5101-20	64.146 Welfare-Eligibility & Nonservices	657	27	24
5101-30	64.147 Welfare-Welfare Fraud	2,511	27	93
5101-35	64.148 Welfare-Clerical Support	52	27	2
5101-40	64.149 In-Home Supportive Services	723	27	27
5201	64.150 TANF-Family Group	0	27	0
5204	64.151 TANF-Foster Care	0	27	0
5206	64.152 Delinquent Tax Sales Trust Fund	0	27	0
5211	64.153 General Relief	0	27	0
5301	64.154 General Relief	0	27	0
5302	64.155 Veterans Service Officer	0	27	0
5601	64.156 Library-Literacy Prg	0	27	0
6201-35	64.157 Subsidy Requests Organizations	0	27	0
7202	64.158 Ettl Hall	0	27	0
Total Other Departments-2		8,159	N/A	302

Exhibit 7A.2 Sutter County Employee Count Allocation, Year Ended June 30, 2017

Non County Agencies

Fund No.	Fund Name	Number of Checks	Number of Periods	Number of Employees
5100	65.01 Children/Family Comm.	108	27	4
5116	65.02 DNA ID Prop 69 State	0	27	0
5121	65.03 Redevelopment Prop Tax Tr	0	27	0
5125	65.04 ERAF 04/05	0	27	0
5128	65.05 Live Oak Redevelopment Agency	0	27	0
5193	65.06 Highland EST Improv Redemption	0	27	0
5203	65.07 Agency Collections Payable	0	27	0
5209	65.08 Aid for Adoption	0	27	0
5212	65.09 Local Transportation Tax	0	27	0
5215	65.10 Tax Collector's Trust	0	27	0
5218	65.11 Taxes	0	27	0
5219	65.12 In Lieu Tax Trust	0	27	0
5226	65.13 Personnel Rev Benefits	0	27	0
5240	65.14 City of Live Oak	0	27	0
5241	64.15 City of Yuba City	0	27	0
5262	65.16 Sutter-Butte Flood Control	0	27	0
5263	65.17 Sac Area Flood Control	0	27	0
5265	65.18 FRAQMD	0	27	0
5267	65.19 Statewide Comm Infrastructure	0	27	0
5277	65.20 Narco	0	27	0
5280	65.21 Regional Waste Management	0	27	0
6401	65.22 Fairview Cemetery	0	27	0
6402	65.23 Live Oak Cemetery	0	27	0
6403	65.24 Meridian Cemetery Trust	0	27	0
6404	65.25 Nicolaus Cemetery	0	27	0
6405	65.26 Pleasant Grove Cemetery	0	27	0
6406	65.27 Sutter Cemetery	0	27	0
6415	65.28 Gilsizer County Drainage	0	27	0
6416	65.29 Live Oak Cemetery Specl Assess	0	27	0
6419	65.30 Meridian Fire District	0	27	0
6420	65.31 Sutter Basin Fire	0	27	0
6424	65.32 Levee Disrt #1-Feather River	0	27	0
6426	65.33 Levee District #1	0	27	0
6427	65.34 Levee District #9	0	27	0
6428	65.35 Maintenance Area #3	0	27	0
6429	65.36 Maintenance Area #7 Zone 2	0	27	0
6430	65.37 Maintenance Area #7 Zone 3	0	27	0
6431	65.38 Maintenance Area #7 Zone 4	0	27	0
6434	65.39 Bear River Levee Maintenance	0	27	0
6435	65.40 Colusa Mosquito Abatement	0	27	0
6436	65.41 S-Y Mosquito & Vector Control	0	27	0
6437	65.42 Maintenance Area #16 Zone 1	0	27	0
6438	65.43 Maintenance Area #16 Zone 2	0	27	0
6439	65.44 Maintenance Area #16 Zone 3	0	27	0
6440	65.45 Maintenance Area #16 Zone 4	0	27	0
6449	65.46 Reclamation District #1000	0	27	0
6451	65.47 Reclamation District #70	0	27	0
6452	65.48 Reclamation District #777	0	27	0
6453	65.49 Reclamation District #817	0	27	0
6455	65.50 Reclamation District #1001	0	27	0
6458	65.51 Reclamation District #2054	0	27	0
6459	65.52 Reclamation District #2056	0	27	0
6460	65.53 Reclamation District #2103	0	27	0
6461	65.54 Reclamation District #1500	0	27	0
6462	65.55 Reclamation District #1660	0	27	0
6470	65.56 Sutter County Resource Conservtn	0	27	0
6471	65.57 LAFCO	0	27	0
6473	65.58 Nicolaus Cem Restoration Fund	0	27	0
6480	65.59 Butte Water District	0	27	0
6481	65.60 Feather Water District	0	27	0
6484	65.61 SCSD-90 Series A-Imprv Redemptn	0	27	0
6489	65.62 CA First Sutter	0	27	0
7561	65.63 Yuba City Unified CFD #1	0	27	0
7562	65.64 Woodland Unified	0	27	0
7565	65.65 Sutter Co Schools	0	27	0
7577	65.66 Yuba Community College	0	27	0
7601	65.67 E Nicolaus High 2000 Debt	0	27	0
7602	65.68 Woodland Unified Debt Ser	0	27	0
7607	65.69 Sutter High 2008 Bond Deb	0	27	0
7651	65.70 YC#99-1 Series C Bonds Db	0	27	0
7652	65.71 YC 2004-1 Meas K Bonds Deb	0	27	0
7654	65.72 Franklin Elem 2006 DBT Ser	0	27	0
7655	65.73 Yuba Comm. College Distr DS-A	0	27	0
7656	65.74 Yuba Comm. College Distr DS-B	0	27	0
7657	65.75 Yuba Comm College Distrb	0	27	0
7661	65.76 LO#04-1 Series A Bonds Db	0	27	0
7663	65.77 East Nicolaus H 2014 Debt Svc	0	27	0
NVBH	65.78 North Valley Beh Health	0	27	0
Total Non County Agencies		108	N/A	4

Exhibit 7B. Sutter County Warrant Allocation, Year Ended June 30, 2017**All Departments**

Dept. No.	Department Name	Total Warrant
1102	1. County Administrator	179
1201	2. Auditor-Controller	268
1202	3. Treasurer-Tax Collector	225
1205	4. General Services Department	247
1301	5. County Counsel	284
1401	6. Human Resources	312
1700	7. Building Maintenance	2,428
1101	8. Board of Supervisors	209
1105	9. Clerk of the Board	106
1203	10. Assessor	189
1204	11. Revenue Collection	1,034
1502	12. Elections	539
1600	13. Sheriff-Communications	232
1702	14. Water/Wastewater Facilities	239
1920	15. Engineering Services	119
1922	16. Water Resources	73
2103	17. Sheriff's Court Bailiffs	21
2106	18. Public Defender	317
2112	19. Consolidated Courts	159
2125	20. District Attorney	3
2125-01	21. DA-Criminal Division	391
2125-03	22. DA-Victim/Witness Assistance	136
2125-05	23. DA-Statutory Rape Vert Prosecute	3
2201	24. Sheriff-Coroner	1,182
2205	25. Sheriff-Boat Patrol	69
2208	26. Sheriff-Live Oak Contract	83
2301	27. Sheriff-County Jail	1,070
2302	28. Anti-Drug Abuse Enforcement	0
2304	29. Probation	1,107
2309	30. Bi-County Juvenile Hall	13
2401	31. Emergency Services	93
2402	32. Fire Services Administration	58
2601	33. Agricultural Commissioner	355
2706	34. Recorder	162
2709	35. Pub. Guardian/Conservator	125
2710	36. County Clerk	139
2721	37. Development Services	222
2724-24	38. Planning & Building	130
2724-31	39. Community Services Building Inspection	101
2724-32	40. Code Enforcement Svcs	51
2725	41. Environmental Health	108
2726	42. Animal Control	10
2727	43. CUPA	42
3100	44. Road	1,106
3200	45. County Airport	8
3300	46. Transportation Development	9
4102-00	47. Mental Health	266
4103-10	48. Health	420
4104-00	49. Mental Health Service Act	281
4120-00	50. Human Services Admin	134
4580	51. Fleet Management ISF	1,838
4581	52. Information Technology ISF	494
4590	53. Liability Insurance ISF	8
4591	54. Workers' Comp. Ins. ISF	77
4595	55. Employee Wellness Services	207
5000	56. Trial Court Agency	319
5101-00	57. Welfare	3,639
5200	58. IHSS Public Authority	135
6201	59. County Library	408
6301	60. Bi-County Farm Advisor	177
7101	61. Parks and Recreation	183
7201	62. Community Memorial Museum	96
7203	63. Vets Memorial Community Bldg	80
	64.A Other Departments-1	8,863
	64.B Other Departments-2	6,923
	65. Non County Agencies	3,931
	Total First Allocation	42,435

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, 2017

Other Departments-1

Dept. No.		Department Name	Total Warrant
0112	64.01	Child Supp Serv Reimb/Adjustment	341
0140	64.02	County Local Revenue Fund	22
0177	64.03	CCPIF SB 678	2
0184	64.04	Sheriff Inmate Welfare	226
0241	64.05	Public Safety Realignment 2011	3
0252	64.06	Emergency Medical Service	6
0253	64.07	RLF CDBG Housing Rehabilitation	0
0273	64.08	Local Innovation	0
0284	64.09	CDBG Housing Rehab 04-STB	0
0289	64.10	EDBG PI Fund	8
0301	64.11	County Service Area G	4
0305	64.12	County Service Area F	1,510
0309	64.13	County Service Area C	183
0311	64.14	County Service Area D	209
0320	64.15	Sutter County Water Agency	11
0321	64.16	Lo Canal Operations & Maintenance	4
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	1
0340	64.21	Co Consolid St Lighting District	14
0390	64.22	El Cerrito Drain District	0
0395	64.23	Rio Ramaza Comm. Serv District	20
1103	64.24	Non-Departmental Expense	365
1209	64.25	General Revenues	0
1801	64.26	Plant Acquisition	140
1803	64.27	Capital Projects	6
1911	64.28	General Insurance & Bonds	2
1923	64.29	Flood Control	24
2104	64.30	Grand Jury	81
2109	64.31	Trial Court Funding	8
2125-08	64.32	DA-Criminal Investigation	193
2125-09	64.33	DA-Welfare Investigation	1
2125-10	64.34	XC County Victim Services Prog	20
2125-11	64.35	CA Witness Relocation & Assist	4
2125-72	64.36	Local Community Correction Acc	1
2202	64.37	Net 5-Sheriff	1
2303	64.38	Delinquency Prevention Commiss'n	4
2703	64.39	Fish & Game Propagation	30
2711	64.40	Domestic Violence Centers	3
3000	64.41	Urban Area Resident St Lighting	14
4102-01	64.42	Mental Health-Admin Support	690
4102-02	64.43	Mental Health-Homeless Mgt	3
4102-03	64.44	Mental Health-Crisis Clinic	434
4102-04	64.45	Mental Health-Community Services	2
4102-07	64.46	Mental Health-Inpatient	886
4102-08	64.47	Mental Health-Managed Care	235
4102-09	64.48	Mental Health-IMD/SNF Facilities	47
4102-10	64.49	Mental Health-Non IMD	4
4102-12	64.50	Mental Health-Day Treatment/Adult	25
4102-13	64.51	Mental Health-Juvenile Hall/Jail	0
4102-14	64.52	Mental Health-Homeless Mentally Ill	13
4102-15	64.53	Mental Health-Conditional Release Prgm	350
4102-16	64.54	Mental Health-Outpatient/Adult	521
4102-17	64.55	Mental Health-Outpatient/Child	584
4102-19	64.56	Mental Health-Children's IEP Svcs	0
4102-20	64.57	Mental Health-Advocacy	37
4102-22	64.58	Mental Health-Camp Singer	17
4102-25	64.59	Mental Health-Systems of Care Children	1
4102-26	64.60	Mental Health-Sutter County BF	18
4102-29	64.61	Mental Health-Yuba County BF	40
4102-31	64.62	Mental Health-CSS/Admin Sup	102
4102-32	64.63	Mental Health-CSOC Adult Prgm	35
4102-34	64.64	Mental Health-Victor Community	13
4102-35	64.65	Mental Health-CSS/Direct/Case Svcs	305
4102-36	64.66	Mental Health-Substance Abuse Crime	1
4102-38	64.67	Mental Health-Justice Asst. Grant	1
4102-41	64.68	Mental Health-Alcohol Admin	2
4102-42	64.69	Mental Health-Prevention	217
4102-44	64.70	Mental Health-Safe & Drug Free Schls	0
4102-48	64.71	Mental Health-Sutter Co CW D/A	28
4102-50	64.72	Mental Health-Drug Outpatient	445
4102-51	64.73	Mental Health-OFC	1
4102-52	64.74	Mental Health-Drug/Outreach	1
4102-53	64.75	Mental Health-Drug & Alcohol Juv	2
4102-54	64.76	Mental Health-First Steps	264
4102-58	64.77	Mental Health-Drug Court SC	55
4102-59	64.78	Mental Health-Yuba County	23
		Total Other Departments-1	8,863

Exhibit 7B.1 Sutter County Warrant Allocation, Year Ended June 30, 2017

Other Departments-2

Dept. No.	Department Name	Total Warrant
4102-65	64.79 Mental Health-UR/QI Programs	334
4102-68	64.80 Mental Health-Drug Medi-Cal	23
4102-72	64.81 Mental Health-Local Comm Corr	29
4102-80	64.82 Mental Health-SB678	26
4102-81	64.83 Mental Health-Juvenile Probation	0
4102-82	64.84 Mental Health-Forensic	137
4103-12	64.85 Health-Children & Family	21
4103-15	64.86 Health-Vital Statistics	6
4103-20	64.87 Health-CCS	76
4103-22	64.88 Health-Homeless Pilot	0
4103-26	64.89 Health-MCH	29
4103-29	64.90 Health-Foster Care	18
4103-30	64.91 Health-Nursing Admin	35
4103-31	64.92 Health-CHDP	28
4103-33	64.93 Health-CMSP Local Health Conn	3
4103-35	64.94 Health-Field Nursing	16
4103-36	64.95 Health-Bioterrorism	54
4103-37	64.96 Health-Pandemic Flu Preparedness	14
4103-38	64.97 Health-Acute Communicable Dis	40
4103-39	64.98 Health-Immunization Grant	7
4103-40	64.99 Health-WIC Nutrition	172
4103-43	64.100 Health-Homeland Security Grant	9
4103-45	64.101 Health-WIC Breast Feeding P	18
4103-49	64.102 Health-P3 Impl Mass Vacc Readins Camp	0
4103-50	64.103 Health-Laboratory	62
4103-51	64.104 Health-AIDS Surveillance	1
4103-53	64.105 Health-Tuberculosis	16
4103-54	64.106 Health-Chlamydia	2
4103-55	64.107 Health-Lead Poisoning	14
4103-56	64.108 Health-St Tuberculosis Grant	21
4103-57	64.109 Health-St. Medi-Cal Outreach	13
4103-60	64.110 Health-Health Education	84
4103-62	64.111 Health-Non-Hlth Dept Immunization	3
4103-65	64.112 Health-Community Chronic Disease	0
4103-66	64.113 Health-Supp Nutritional Asst Prog Ed	104
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	4
4103-81	64.117 Health-Public Health Clinic	47
4103-99	64.118 Health-Tobacco Control	54
4104-01	64.119 MHSA-Children's Sed Full Svc Part	427
4104-02	64.120 MHSA-Urgent Services	293
4104-03	64.121 MHSA-Transition Age Youth FSP	559
4104-04	64.122 MHSA-Adult and Older Adult FSP	359
4104-05	64.123 MHSA-Older Adult Mobile Outreach	307
4104-06	64.124 MHSA-Ethnic Outreach Services	497
4104-07	64.125 MHSA-Housing Program	2
4104-08	64.126 MHSA-Wellness & Recover Adult	522
4104-09	64.127 MHSA-Adult Urgent Services	144
4104-10	64.128 MHSA-Therapeutic Services	408
4104-11	64.129 MHSA-Systems Transformation	1
4104-12	64.130 MHSA-Community Prev Team	611
4104-14	64.131 MHSA-MHSA IT Proj	54
4104-15	64.132 MHSA-Work Educ & Training	17
4104-16	64.133 MHSA-Innovation	95
4104-17	64.134 MHSA-Administrative	105
4110	64.135 Health Care-General	0
4112	64.136 Health-County Share	0
4120-93	64.137 Human Services-Security & Compliance	3
4134-00	64.138 Jail Medical	397
4134-72	64.139 Jail Medical-LCC	104
4201	64.140 Non-County Providers	0
4301	64.141 California Children's Services	0
4400	64.142 Sutter Co Waterworks District #1	117
5101-05	64.143 Welfare-Social Workers Empy	5
5101-10	64.144 Welfare-Admin Support	33
5101-15	64.145 Welfare-Non-Welfare Admin Svcs	0
5101-20	64.146 Welfare-Social Services	102
5101-30	64.147 Welfare-Eligibility & Nonservices	82
5101-35	64.148 Welfare-Welfare Fraud	8
5101-40	64.149 Welfare-Clerical Support	13
5201	64.150 In-Home Supportive Services	0
5204	64.151 TANF-Family Group	0
5206	64.152 TANF-Foster Care	70
5211	64.153 Delinquent Tax Sales Trust Fund	6
5301	64.154 General Relief	0
5302	64.155 General Relief	0
5601	64.156 Veterans Service Officer	1
6201-35	64.157 Library-Literacy Prg	18
7202	64.158 Subsidy Requests Organizations	4
7204	64.159 Ettl Hall	39
Total Other Departments-2		6,923

Exhibit 7B.2 Sutter County Warrant Allocation, Year Ended June 30, 2017

Non County Agencies

Fund No.	Fund Name	Total Warrant
5100	65.01 Children/Family Comm.	0
5116	65.02 DNA ID Prop 69 State	5
5121	65.03 Redevelopment Prop Tax Tr	4
5125	65.04 ERAF 04/05	0
5128	65.05 Live Oak Redevelopment Agency	0
5193	65.06 Highland EST Improv Redemption	0
5203	65.07 Agency Collections Payable	49
5209	65.08 Aid for Adoption	0
5212	65.09 Local Transportation Tax	19
5215	65.10 Tax Collector's Trust	342
5218	65.11 Taxes	140
5219	65.12 In Lieu Tax Trust	3
5226	65.13 Personnel Rev Benefits	0
5240	65.14 City of Live Oak	27
5241	64.15 City of Yuba City	27
5262	65.16 Sutter-Butte Flood Control	3
5263	65.17 Sac Area Flood Control	3
5265	65.18 FRAQMD	4
5267	65.19 Statewide Comm Infrastructure	2
5277	65.20 Narco	0
5280	65.21 Regional Waste Management	0
6401	65.22 Fairview Cemetery	83
6402	65.23 Live Oak Cemetery	205
6403	65.24 Meridian Cemetery Trust	0
6404	65.25 Nicolaus Cemetery	27
6405	65.26 Pleasant Grove Cemetery	45
6406	65.27 Sutter Cemetery	743
6415	65.28 Gilsizer County Drainage	419
6416	65.29 Live Oak Cemetery Specl Assess	45
6419	65.30 Meridian Fire District	6
6420	65.31 Sutter Basin Fire	140
6424	65.32 Levee Disrt #1-Feather River	70
6426	65.33 Levee District #1	310
6427	65.34 Levee District #9	66
6428	65.35 Maintenance Area #3	3
6429	65.36 Maintenance Area #7 Zone 2	0
6430	65.37 Maintenance Area #7 Zone 3	3
6431	65.38 Maintenance Area #7 Zone 4	3
6434	65.39 Bear River Levee Maintenance	1
6435	65.40 Colusa Mosquito Abatement	3
6436	65.41 S-Y Mosquito & Vector Control	838
6437	65.42 Maintenance Area #16 Zone 1	3
6438	65.43 Maintenance Area #16 Zone 2	3
6439	65.44 Maintenance Area #16 Zone 3	3
6440	65.45 Maintenance Area #16 Zone 4	3
6449	65.46 Reclamation District #1000	3
6451	65.47 Reclamation District #70	18
6452	65.48 Reclamation District #777	1
6453	65.49 Reclamation District #817	3
6455	65.50 Reclamation District #1001	14
6458	65.51 Reclamation District #2054	1
6459	65.52 Reclamation District #2056	0
6460	65.53 Reclamation District #2103	0
6461	65.54 Reclamation District #1500	11
6462	65.55 Reclamation District #1660	11
6470	65.56 Sutter County Resource Conservtn	122
6471	65.57 LAFCO	31
6473	65.58 Nicolaus Cem Restoration Fund	0
6480	65.59 Butte Water District	3
6481	65.60 Feather Water District	4
6484	65.61 SCSD-90 Series A-Imprv Redemptn	3
6489	65.62 CA First Sutter	2
7561	65.63 Yuba City Unified CFD #1	0
7562	65.64 Woodland Unified	3
7565	65.65 Sutter Co Schools	51
7577	65.66 Yuba Community College	0
7601	65.67 E Nicolaus High 2000 Debt	0
7602	65.68 Woodland Unified Debt Ser	0
7607	65.69 Sutter High 2008 Bond Deb	0
7651	65.70 YC#99-1 Series C Bonds Db	0
7652	65.71 YC 2004-1 Meas K Bonds Deb	0
7654	65.72 Franklin Elem 2006 DBT Ser	0
7655	65.73 Yuba Comm. College Distr DS-A	0
7656	65.74 Yuba Comm. College Distr DS-B	0
7657	65.75 Yuba Comm College Distrb	0
7661	65.76 LO#04-1 Series A Bonds Db	0
7663	65.77 East Nicolaus H 2014 Debt Svc	0
NVBH	65.78 North Valley Beh Health	0
	Total Non County Agencies	3,931

Exhibit 7C. Sutter County Calculation of Adjusted Expenditures, Year Ended June 30, 2017

All Departments				
Dept. No.	Department Name	Sal & Ben & Serv & Supp Expenditures (\$)	Less Fixed Assets, Flow-Thru & Contracts (\$)	Allocation Base Adjusted Expenditures (\$)
1102	1. County Administrator	1,016,724	22,251	994,474
1201	2. Auditor-Controller	1,673,926	180,317	1,493,609
1202	3. Treasurer-Tax Collector	828,123	21,800	806,323
1205	4. General Services Department	582,426	8,487	573,939
1301	5. County Counsel	1,288,219	169,197	1,119,022
1401	6. Human Resources	774,444	107,933	666,512
1700	7. Building Maintenance	2,971,092	375,216	2,595,876
1101	8. Board of Supervisors	373,015	7,732	365,282
1105	9. Clerk of the Board	172,522	1,369	171,153
1203	10. Assessor	1,904,092	45,652	1,858,439
1204	11. Revenue Collection	199,950	1,910	198,040
1502	12. Elections	770,746	18,362	752,384
1600	13. Sheriff-Communications	3,039,209	446,855	2,592,353
1702	14. Water/Wastewater Facilities	158,181	10,808	147,373
1920	15. Engineering Services	650,338	16,542	633,796
1922	16. Water Resources	703,187	278,664	424,523
2103	17. Sheriff's Court Bailiffs	1,625,844	745,124	880,720
2106	18. Public Defender	736,892	553,479	183,413
2112	19. Consolidated Courts	1,411,257	1,336,044	75,214
2125	20. District Attorney	23,336	-	23,336
2125-01	21. DA-Criminal Division	2,341,483	155,426	2,186,056
2125-03	22. DA-Victim/Witness Assistance	313,710	9,967	303,744
2125-05	23. DA-Statutory Rape Vert Prosecute	19,781	19,560	221
2201	24. Sheriff-Coroner	16,474,469	10,291,689	6,182,779
2205	25. Sheriff-Boat Patrol	251,492	1,521	249,971
2208	26. Sheriff-Live Oak Contract	1,233,779	833	1,232,946
2301	27. Sheriff-County Jail	11,676,708	4,647,883	7,028,825
2302	28. Anti-Drug Abuse Enforcement	-	-	-
2304	29. Probation	6,415,581	1,091,659	5,323,922
2309	30. Bi-County Juvenile Hall	1,953,258	220,723	1,732,535
2401	31. Emergency Services	373,282	235,981	137,301
2402	32. Fire Services Administration	227,163	33,414	193,749
2601	33. Agricultural Commissioner	2,429,016	276,214	2,152,802
2706	34. Recorder	470,185	45,856	424,329
2709	35. Pub. Guardian/Conservator	257,715	1,311	256,404
2710	36. County Clerk	296,246	2,520	293,726
2721	37. Development Services	835,027	39,603	795,423
2724-24	38. Planning & Building	934,366	142,735	791,631
2724-31	39. Community Services Building Inspectio	593,490	102,340	491,150
2724-32	40. Code Enforcement Svcs	80,110	21,127	58,983
2725	41. Environmental Health	628,975	24,366	604,609
2726	42. Animal Control	506,742	-	506,742
2727	43. CUPA	247,992	-	247,992
3100	44. Road	5,837,281	2,920,332	2,916,949
3200	45. County Airport	69,826	33,415	36,411
3300	46. Transportation Development	177,801	-	177,801
4102-00	47. Mental Health	17,562,717	16,915,295	647,422
4103-10	48. Health	9,235,417	7,696,373	1,539,044
4104-00	49. Mental Health Service Act	2,940,365	2,676,962	263,403
4120-00	50. Human Services Admin	3,299,704	2,582,403	717,300
4580	51. Fleet Management ISF	864,154	149,293	714,862
4581	52. Information Technology ISF	3,611,291	390,019	3,221,272
4590	53. Liability Insurance ISF	743,457	7,255	736,202
4591	54. Workers' Comp. Ins. ISF	2,578,679	33,282	2,545,397
4595	55. Employee Wellness Services	728,099	659,418	68,681
5000	56. Trial Court Agency	171	-	171
5101-00	57. Welfare	19,562,467	14,890,403	4,672,064
5200	58. IHSS Public Authority	271,834	219,782	52,052
6201	59. County Library	1,408,249	100,850	1,307,398
6301	60. Bi-County Farm Advisor	277,069	47,986	229,083
7101	61. Parks and Recreation	373,923	99,151	274,772
7201	62. Community Memorial Museum	256,119	38,189	217,929
7203	63. Vets Memorial Community Bldg	197,956	33,712	164,244
	64.A Other Departments-1	65,574,149	38,275,611	27,298,538
	64.B Other Departments-2	58,578,910	13,095,015	45,483,896
	65. Non County Agencies	20,195,411	708,192	19,487,219
	Total First Allocation	283,809,141	123,285,411	160,523,731

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, 2017

Other Departments-1			Allocation		
Dept. No.	Department Name	Sal & Ben & Serv & Supp Expenditures (\$)	Less Fixed Assets, Flow-Thru & Contracts (\$)	Base Adjusted Expenditures (\$)	
0112	64.01 Child Supp Serv Reimb/Adjustment	2,833,298	165,033	2,668,265	
0140	64.02 County Local Revenue Fund	3,654,636	3,653,283	1,353	
0177	64.03 CCPIF SB 678	706,677	693,371	13,306	
0184	64.04 Sheriff Inmate Welfare	347,167	8,771	338,396	
0241	64.05 Public Safety Realignment 2011	2,819,240	2,805,636	13,604	
0252	64.06 Emergency Medical Service	102,663	21,203	81,460	
0253	64.07 RLF CDBG Housing Rehabilitation	364	0	364	
0273	64.08 Local Innovation	29	0	29	
0284	64.09 CDBG Housing Rehab 04-STB	124	0	124	
0289	64.10 EDBG PI Fund	69,251	0	69,251	
0301	64.11 County Service Area G	712,111	711,876	234	
0305	64.12 County Service Area F	2,506,827	216,061	2,290,766	
0309	64.13 County Service Area C	116,982	53,381	63,601	
0311	64.14 County Service Area D	149,134	61,865	87,269	
0320	64.15 Sutter County Water Agency	255,497	253,463	2,034	
0321	64.16 Lo Canal Operations & Maintenance	80,903	68,352	12,551	
0326	64.17 County Water Zone #4	383	0	383	
0327	64.18 County Water Zone #5	909	0	909	
0329	64.19 County Water Zone #7	323	35	288	
0330	64.20 County Water Zone #8	37	0	37	
0340	64.21 Co Consolid St Lighting District	46,442	1,059	45,383	
0390	64.22 El Cerrito Drain District	0	0	0	
0395	64.23 Rio Ramaza Comm. Serv District	34,763	23,716	11,047	
1103	64.24 Non-Departmental Expense	3,923,240	2,674,142	1,249,098	
1209	64.25 General Revenues	(120,019)	296,522	(416,541)	
1801	64.26 Plant Acquisition	1,891,937	1,674,856	217,080	
1803	64.27 Capital Projects	2,177,121	1,520,103	657,018	
1911	64.28 General Insurance & Bonds	87,488	0	87,488	
1923	64.29 Flood Control	24,736	24,736	0	
2104	64.30 Grand Jury	53,662	901	52,762	
2109	64.31 Trial Court Funding	4,783,271	3,942,667	840,604	
2125-08	64.32 DA-Criminal Investigation	1,317,580	238,270	1,079,310	
2125-09	64.33 DA-Welfare Investigation	3,781	0	3,781	
2125-10	64.34 XC County Victim Services Prog	46,148	2,493	43,654	
2125-11	64.35 CA Witness Relocation & Assist	9,845	0	9,845	
2125-72	64.36 Local Community Correction Acc	230,590	24	230,566	
2202	64.37 Net 5-Sheriff	160,289	25,834	134,455	
2303	64.38 Delinquency Prevention Commiss'n	290	0	290	
2703	64.39 Fish & Game Propagation	2,748	0	2,748	
2711	64.40 Domestic Violence Centers	22,500	0	22,500	
3000	64.41 Urban Area Resident St Lighting	16,161	833	15,328	
4102-01	64.42 Mental Health-Admin Support	3,644,943	626,618	3,018,325	
4102-02	64.43 Mental Health-Homeless Mgt	11,966	0	11,966	
4102-03	64.44 Mental Health-Crisis Clinic	1,353,063	8,248	1,344,815	
4102-04	64.45 Mental Health-Community Services	1,549	0	1,549	
4102-07	64.46 Mental Health-Inpatient	3,851,678	230,765	3,620,913	
4102-08	64.47 Mental Health-Managed Care	1,299,560	36,008	1,263,552	
4102-09	64.48 Mental Health-IMD/SNF Facilities	787,456	0	787,456	
4102-10	64.49 Mental Health-Non IMD	(4,356)	25	(4,381)	
4102-12	64.50 Mental Health-Day Treatment/Adult	11,684	627	11,057	
4102-13	64.51 Mental Health-Juvenile Hall/Jail	3,028	0	3,028	
4102-14	64.52 Mental Health-Homeless Mentally Ill	6,672	0	6,672	
4102-15	64.53 Mental Health-Conditional Release Prgm	150,410	0	150,410	
4102-16	64.54 Mental Health-Outpatient/Adult	2,841,445	91,299	2,750,145	
4102-17	64.55 Mental Health-Outpatient/Child	1,908,025	123,898	1,784,127	
4102-19	64.56 Mental Health-Children's IEP Svcs	747	0	747	
4102-20	64.57 Mental Health-Advocacy	107,113	106,286	827	
4102-22	64.58 Mental Health-Camp Singer	138,259	0	138,259	
4102-25	64.59 Mental Health-Systems of Care Children	47,845	0	47,845	
4102-26	64.60 Mental Health-Sutter County BF	316,342	0	316,342	
4102-29	64.61 Mental Health-Yuba County BF	264,252	25	264,227	
4102-31	64.62 Mental Health-CSS/Admin Sup	28,324	0	28,324	
4102-32	64.63 Mental Health-CSOC Adult Prgm	252,753	0	252,753	
4102-34	64.64 Mental Health-Victor Community	2,916,405	2,897,495	18,910	
4102-35	64.65 Mental Health-CSS/Direct/Case Svcs	79,376	0	79,376	
4102-36	64.66 Mental Health-Substance Abuse Crime	24	0	24	
4102-38	64.67 Mental Health-Justice Asst. Grant	302	25	277	
4102-41	64.68 Mental Health-Alcohol Admin	86,713	27,290	59,423	
4102-42	64.69 Mental Health-Prevention	206,590	82,190	124,400	
4102-44	64.70 Mental Health-Safe & Drug Free Schls	957	0	957	
4102-48	64.71 Mental Health-Sutter Co CW D/A	99,233	25	99,208	
4102-50	64.72 Mental Health-Drug Outpatient	479,981	11,205	468,776	
4102-51	64.73 Mental Health-OFC	218	0	218	
4102-52	64.74 Mental Health-Drug/Outreach	162	0	162	
4102-53	64.75 Mental Health-Drug & Alcohol Juv	14,874	0	14,874	
4102-54	64.76 Mental Health-First Steps	546,117	10,252	535,865	
4102-58	64.77 Mental Health-Drug Court SC	147,765	2,992	144,774	
4102-59	64.78 Mental Health-Yuba County	22,520	826	21,694	
Total Other Departments-1		65,574,149	38,275,611	27,298,538	

Exhibit 7C.1 Sutter County Calculation of Adjusted Expenditures, Year Ended June 30, 2017

Other Departments-2

Dept. No.	Department Name	Sal & Ben & Serv & Supp Expenditures (\$)	Less Fixed Assets, Flow-Thru & Contracts (\$)	Allocation Base Adjusted Expenditures (\$)
4102-65	64.79 Mental Health-UR/QI Programs	547,362	0	547,362
4102-68	64.80 Mental Health-Drug Medi-Cal	1,734,010	1,729,618	4,392
4102-72	64.81 Mental Health-Local Comm Corr	246,422	0	246,422
4102-80	64.82 Mental Health-SB678	93,846	0	93,846
4102-81	64.83 Mental Health-Juvenile Probation	76,028	0	76,028
4102-82	64.84 Mental Health-Forensic	121,347	25	121,322
4103-12	64.85 Health-Children & Family	83,077	7,274	75,803
4103-15	64.86 Health-Vital Statistics	31,937	0	31,937
4103-20	64.87 Health-CCS	425,519	575	424,943
4103-22	64.88 Health-Homeless Pilot	1,324	0	1,324
4103-26	64.89 Health-MCH	128,686	25	128,661
4103-29	64.90 Health-Foster Care	103,464	0	103,464
4103-30	64.91 Health-Nursing Admin	229,084	0	229,084
4103-31	64.92 Health-CHDP	190,204	0	190,204
4103-33	64.93 Health-CMSP Local Health Conn	8,584	25	8,559
4103-35	64.94 Health-Field Nursing	5,536	0	5,536
4103-36	64.95 Health-Bioterrorism	141,699	25	141,674
4103-37	64.96 Health-Pandemic Flu Preparedness	55,081	0	55,081
4103-38	64.97 Health-Acute Communicable Dis	361,896	63	361,833
4103-39	64.98 Health-Immunization Grant	42,530	0	42,530
4103-40	64.99 Health-WIC Nutrition	776,767	4,394	772,373
4103-43	64.100 Health-Homeland Security Grant	7,478	0	7,478
4103-45	64.101 Health-WIC Breast Feeding P	50,619	0	50,619
4103-49	64.102 Health-P3 Impl Mass Vacc Readins Camp	104	0	104
4103-50	64.103 Health-Laboratory	22,746	15,240	7,506
4103-51	64.104 Health-AIDS Surveillance	4,591	0	4,591
4103-53	64.105 Health-Tuberculosis	29,171	0	29,171
4103-54	64.106 Health-Chlamydia	1,908	0	1,908
4103-55	64.107 Health-Lead Poisoning	57,759	2,199	55,560
4103-56	64.108 Health-St Tuberculosis Grant	28,046	0	28,046
4103-57	64.109 Health-St. Medi-Cal Outreach	6,206	0	6,206
4103-60	64.110 Health-Health Education	254,494	7	254,487
4103-62	64.111 Health-Non-Hlth Dept Immunization	0	0	0
4103-65	64.112 Health-Community Chronic Disease	24,550	0	24,550
4103-66	64.113 Health-Supp Nutritional Asst Prog Ed	291,957	0	291,957
4103-67	64.114 Health-Supp Nutr Asst Prgm ED-CWD	194	0	194
4103-68	64.115 Health-Ebola Supplemental	11,998	0	11,998
4103-78	64.116 Health-Injury Prevention	22,858	0	22,858
4103-81	64.117 Health-Public Health Clinic	148,716	638	148,078
4103-99	64.118 Health-Tobacco Control	116,475	15,025	101,450
4104-01	64.119 MHSA-Children's Sed Full Svc Part	377,458	953	376,505
4104-02	64.120 MHSA-Urgent Services	137,820	0	137,820
4104-03	64.121 MHSA-Transition Age Youth FSP	664,053	4,372	659,681
4104-04	64.122 MHSA-Adult and Older Adult FSP	274,784	635	274,148
4104-05	64.123 MHSA-Older Adult Mobile Outreach	91,135	0	91,135
4104-06	64.124 MHSA-Ethnic Outreach Services	557,190	68,153	489,037
4104-07	64.125 MHSA-Housing Program	152	0	152
4104-08	64.126 MHSA-Wellness & Recover Adult	1,089,023	161,313	927,709
4104-09	64.127 MHSA-Adult Urgent Services	926,395	1,045	925,350
4104-10	64.128 MHSA-Therapeutic Services	1,105,717	27,355	1,078,362
4104-11	64.129 MHSA-Systems Transformation	34	0	34
4104-12	64.130 MHSA-Community Prev Team	694,436	51,201	643,235
4104-14	64.131 MHSA-MHSA IT Proj	699,834	683,441	16,393
4104-15	64.132 MHSA-Work Educ & Training	92,165	3,794	88,370
4104-16	64.133 MHSA-Innovation	302,550	0	302,550
4104-17	64.134 MHSA-Administrative	224,697	0	224,697
4110	64.135 Health Care-General	3,621,982	3,621,771	212
4112	64.136 Health-County Share	5,281,523	5,281,523	0
4120-93	64.137 Human Services-Security & Compliance	25,764	25,735	28
4134-00	64.138 Jail Medical	2,245,380	549,058	1,696,322
4134-72	64.139 Jail Medical-LCC	231,964	17	231,947
4201	64.140 Non-County Providers	374,400	323,531	50,869
4301	64.141 California Children's Services	46,917	0	46,917
4400	64.142 Sutter Co Waterworks District #1	475,083	102,274	372,809
5101-05	64.143 Welfare-Social Workers Empy	993,364	103	993,261
5101-10	64.144 Welfare-Admin Support	2,609,095	179	2,608,916
5101-15	64.145 Welfare-Non-Welfare Admin Svcs	230,310	28	230,282
5101-20	64.146 Welfare-Social Services	3,048,171	261	3,047,910
5101-30	64.147 Welfare-Eligibility & Nonservices	7,247,226	790	7,246,436
5101-35	64.148 Welfare-Welfare Fraud	306,273	0	306,273
5101-40	64.149 Welfare-Clerical Support	1,144,509	267	1,144,242
5201	64.150 In-Home Supportive Services	1,893,478	0	1,893,478
5204	64.151 TANF-Family Group	9,066,446	0	9,066,446
5206	64.152 TANF-Foster Care	5,744,359	375,204	5,369,154
5211	64.153 Delinquent Tax Sales Trust Fund	0	0	0
5301	64.154 General Relief	1,215	1,214	1
5302	64.155 General Relief	60,888	34,641	26,247
5601	64.156 Veterans Service Officer	114,802	0	114,802
6201-35	64.157 Library-Literacy Prg	37,333	918	36,415
7202	64.158 Subsidy Requests Organizations	20,000	0	20,000
7204	64.159 Ettl Hall	36,714	108	36,606
Total Other Departments-2		58,578,910	13,095,015	45,483,896

Exhibit 7C.2 Sutter County Calculation of Adjusted Expenditures, Year Ended June 30, 2017

Non County Agencies			Allocation		
Fund No.	Fund Name	Sal & Ben & Serv & Supp Expenditures (\$)	Less Fixed Assets, Flow-Thru & Contracts (\$)	Base Adjusted Expenditures (\$)	
5100	65.01	Children/Family Comm.	1,142,698	42,587	1,100,111
5116	65.02	DNA ID Prop 69 State	0	0	0
5121	65.03	Redevelopment Prop Tax Tr	3,054,179	0	3,054,179
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
5209	65.08	Aid for Adoption	3,960,628	0	3,960,628
5212	65.09	Local Transportation Tax	0	0	0
5215	65.10	Tax Collector's Trust	0	0	0
5218	65.11	Taxes	0	0	0
5219	65.12	In Lieu Tax Trust	0	0	0
5226	65.13	Personnel Rev Benefits	86	0	86
5240	65.14	City of Live Oak	215	0	215
5241	64.15	City of Yuba City	0	0	0
5262	65.16	Sutter-Butte Flood Control	0	0	0
5263	65.17	Sac Area Flood Control	0	0	0
5265	65.18	FRAQMD	0	0	0
5267	65.19	Statewide Comm Infrastructure	0	0	0
5277	65.20	Narco	0	0	0
5280	65.21	Regional Waste Management	0	0	0
6401	65.22	Fairview Cemetery	45,193	18,119	27,074
6402	65.23	Live Oak Cemetery	202,431	10,064	192,368
6403	65.24	Meridian Cemetery Trust	1	0	1
6404	65.25	Nicolaus Cemetery	17,529	0	17,529
6405	65.26	Pleasant Grove Cemetery	21,720	17,912	3,808
6406	65.27	Sutter Cemetery	1,146,090	31,170	1,114,920
6415	65.28	Gilsizer County Drainage	432,945	76,646	356,299
6416	65.29	Live Oak Cemetery Specl Assess	44,941	1,890	43,051
6419	65.30	Meridian Fire District	82	0	82
6420	65.31	Sutter Basin Fire	52,022	3,945	48,077
6424	65.32	Levee Disrt #1-Feather River	39,098	15,081	24,018
6426	65.33	Levee District #1	632,718	17,331	615,387
6427	65.34	Levee District #9	96,784	43,498	53,286
6428	65.35	Maintenance Area #3	61,733	0	61,733
6429	65.36	Maintenance Area #7 Zone 2	0	0	0
6430	65.37	Maintenance Area #7 Zone 3	1,199	0	1,199
6431	65.38	Maintenance Area #7 Zone 4	7,015	0	7,015
6434	65.39	Bear River Levee Maintenance	0	0	0
6435	65.40	Colusa Mosquito Abatement	0	0	0
6436	65.41	S-Y Mosquito & Vector Control	3,096,582	351,475	2,745,107
6437	65.42	Maintenance Area #16 Zone 1	1,602	0	1,602
6438	65.43	Maintenance Area #16 Zone 2	1,428	0	1,428
6439	65.44	Maintenance Area #16 Zone 3	1,490	0	1,490
6440	65.45	Maintenance Area #16 Zone 4	4,580	0	4,580
6449	65.46	Reclamation District #1000	0	0	0
6451	65.47	Reclamation District #70	0	0	0
6452	65.48	Reclamation District #777	0	0	0
6453	65.49	Reclamation District #817	0	0	0
6455	65.50	Reclamation District #1001	0	0	0
6458	65.51	Reclamation District #2054	0	0	0
6459	65.52	Reclamation District #2056	0	0	0
6460	65.53	Reclamation District #2103	0	0	0
6461	65.54	Reclamation District #1500	0	0	0
6462	65.55	Reclamation District #1660	0	0	0
6470	65.56	Sutter County Resource Conservtn	101,640	0	101,640
6471	65.57	LAFCO	69,791	63,966	5,824
6473	65.58	Nicolaus Cem Restoration Fund	2	0	2
6480	65.59	Butte Water District	0	0	0
6481	65.60	Feather Water District	0	0	0
6484	65.61	SCSD-90 Series A-Imprv Redemptn	255,182	14,508	240,674
6489	65.62	CA First Sutter	0	0	0
7561	65.63	Yuba City Unified CFD #1	0	0	0
7562	65.64	Woodland Unified	0	0	0
7565	65.65	Sutter Co Schools	117	0	117
7577	65.66	Yuba Community College	0	0	0
7601	65.67	E Nicolaus High 2000 Debt	400,878	0	400,878
7602	65.68	Woodland Unified Debt Ser	2	0	2
7607	65.69	Sutter High 2008 Bond Deb	426,763	0	426,763
7651	65.70	YC#99-1 Series C Bonds Db	2,498,253	0	2,498,253
7652	65.71	YC 2004-1 Meas K Bonds Deb	1,657,983	0	1,657,983
7654	65.72	Franklin Elem 2006 DBT Ser	94,931	0	94,931
7655	65.73	Yuba Comm. College Distr DS-A	45	0	45
7656	65.74	Yuba Comm. College Distr DS-B	86	0	86
7657	65.75	Yuba Comm College Distrb	0	0	0
7661	65.76	LO#04-1 Series A Bonds Db	624,748	0	624,748
7663	65.77	East Nicolaus H 2014 Debt Svc	0	0	0
NVBH	65.78	North Valley Beh Health	0	0	0
Total Non County Agencies			20,195,411	708,192	19,487,219

Exhibit 7D. Sutter County Average Daily Cash Balance, Year Ended June 30, 2017

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
1301	5. County Counsel	289,052
1401	6. Human Resources	(30,782)
1700	7. Building Maintenance	0
1101	8. Board of Supervisors	0
1105	9. Clerk of the Board	0
1203	10. Assessor	21,162
1204	11. Revenue Collection	1,828
1502	12. Elections	0
1600	13. Sheriff-Communications	198,538
1702	14. Water/Wastewater Facilities	0
1920	15. Engineering Services	186,746
1922	16. Water Resources	0
2103	17. Sheriff's Court Bailiffs	0
2106	18. Public Defender	0
2112	19. Consolidated Courts	1,029,557
2125	20. District Attorney	0
2125-01	21. DA-Criminal Division	143,325
2125-03	22. DA-Victim/Witness Assistance	16,210
2125-05	23. DA-Statutory Rape Vert Prosecute	0
2201	24. Sheriff-Coroner	1,250,146
2205	25. Sheriff-Boat Patrol	0
2208	26. Sheriff-Live Oak Contract	0
2301	27. Sheriff-County Jail	247,426
2302	28. Anti-Drug Abuse Enforcement	0
2304	29. Probation	1,205,603
2309	30. Bi-County Juvenile Hall	0
2401	31. Emergency Services	0
2402	32. Fire Services Administration	0
2601	33. Agricultural Commissioner	171,622
2706	34. Recorder	881,009
2709	35. Pub. Guardian/Conservator	0
2710	36. County Clerk	0
2721	37. Development Services	9,600
2724-24	38. Planning & Building	249,259
2724-31	39. Community Services Building Inspection	40,744
2724-32	40. Code Enforcement Svcs	0
2725	41. Environmental Health	0
2726	42. Animal Control	5,785
2727	43. CUPA	788
3100	44. Road	9,601,539
3200	45. County Airport	122,327
3300	46. Transportation Development	0
4102-00	47. Mental Health	563,796
4103-10	48. Health	752,757
4104-00	49. Mental Health Service Act	11,822,168
4120-00	50. Human Services Admin	1,976,042
4580	51. Fleet Management ISF	308,018
4581	52. Information Technology ISF	(41,327)
4590	53. Liability Insurance ISF	35,937
4591	54. Workers' Comp. Ins. ISF	(289,864)
4595	55. Employee Wellness Services	(108,418)
5000	56. Trial Court Agency	924,002
5101-00	57. Welfare	5,030,591
5200	58. IHSS Public Authority	565,285
6201	59. County Library	228,057
6301	60. Bi-County Farm Advisor	0
7101	61. Parks and Recreation	790,142
7201	62. Community Memorial Museum	10,656
7203	63. Vets Memorial Community Bldg	0
	64.A Other Departments-1	54,699,802
	64.B Other Departments-2	4,550,846
	65. Non County Agencies	154,824,720
	Total First Allocation	252,284,695

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, 2017

Other Departments-1			
Dept. No.	Department Name		Avg. Daily Balance
0112	64.01	Child Supp Serv Reimb/Adjustment	399,317
0140	64.02	County Local Revenue Fund	4,991,821
0177	64.03	CCPIF SB 678	1,117,182
0184	64.04	Sheriff Inmate Welfare	242,479
0241	64.05	Public Safety Realignment 2011	0
0252	64.06	Emergency Medical Service	605,160
0253	64.07	RLF CDBG Housing Rehabilitation	287,534
0273	64.08	Local Innovation	24,598
0284	64.09	CDBG Housing Rehab 04-STB	98,144
0289	64.10	EDBG PI Fund	1,080,679
0301	64.11	County Service Area G	63,824
0305	64.12	County Service Area F	416,131
0309	64.13	County Service Area C	678,216
0311	64.14	County Service Area D	792,422
0320	64.15	Sutter County Water Agency	1,501,815
0321	64.16	Lo Canal Operations & Maintenance	169,877
0326	64.17	County Water Zone #4	301,715
0327	64.18	County Water Zone #5	716,250
0329	64.19	County Water Zone #7	227,260
0330	64.20	County Water Zone #8	27,740
0340	64.21	Co Consolid St Lighting District	1,393,841
0390	64.22	El Cerrito Drain District	0
0395	64.23	Rio Ramaza Comm. Serv District	173,514
1103	64.24	Non-Departmental Expense	8,614
1209	64.25	General Revenues	37,489,178
1801	64.26	Plant Acquisition	1,056,862
1803	64.27	Capital Projects	(5,646)
1911	64.28	General Insurance & Bonds	0
1923	64.29	Flood Control	0
2104	64.30	Grand Jury	0
2109	64.31	Trial Court Funding	0
2125-08	64.32	DA-Criminal Investigation	0
2125-09	64.33	DA-Welfare Investigation	0
2125-10	64.34	XC County Victim Services Prog	0
2125-11	64.35	CA Witness Relocation & Assist	0
2125-72	64.36	Local Community Correction Acc	0
2202	64.37	Net 5-Sheriff	471,340
2303	64.38	Delinquency Prevention Commiss'n	0
2703	64.39	Fish & Game Propagation	42,947
2711	64.40	Domestic Violence Centers	0
3000	64.41	Urban Area Resident St Lighting	326,988
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
4102-29	64.61	Mental Health-Yuba County BF	0
4102-31	64.62	Mental Health-CSS/Admin Sup	0
4102-32	64.63	Mental Health-CSOC Adult Prgm	0
4102-34	64.64	Mental Health-Victor Community	0
4102-35	64.65	Mental Health-CSS/Direct/Case Svcs	0
4102-36	64.66	Mental Health-Substance Abuse Crime	0
4102-38	64.67	Mental Health-Justice Asst. Grant	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
4102-50	64.72	Mental Health-Drug Outpatient	0
4102-51	64.73	Mental Health-OFC	0
4102-52	64.74	Mental Health-Drug/Outreach	0
4102-53	64.75	Mental Health-Drug & Alcohol Juv	0
4102-54	64.76	Mental Health-First Steps	0
4102-58	64.77	Mental Health-Drug Court SC	0
4102-59	64.78	Mental Health-Yuba County	0
		Total Other Departments-1	54,699,802

Exhibit 7D. Sutter County Average Daily Cash Balance, Year Ended June 30, 2017

Other Departments-2

Dept. No.	Department Name	Avg. Daily Balance
4102-65	64.79 Mental Health-UR/QI Programs	0
4102-68	64.80 Mental Health-Drug Medi-Cal	3,460,074
4102-72	64.81 Mental Health-Local Comm Corr	0
4102-80	64.82 Mental Health-SB678	0
4102-81	64.83 Mental Health-Juvenile Probation	0
4102-82	64.84 Mental Health-Forensic	0
4103-12	64.85 Health-Children & Family	0
4103-15	64.86 Health-Vital Statistics	0
4103-20	64.87 Health-CCS	0
4103-22	64.88 Health-Homeless Pilot	0
4103-26	64.89 Health-MCH	0
4103-29	64.90 Health-Foster Care	0
4103-30	64.91 Health-Nursing Admin	0
4103-31	64.92 Health-CHDP	0
4103-33	64.93 Health-CMSP Local Health Conn	0
4103-35	64.94 Health-Field Nursing	0
4103-36	64.95 Health-Bioterrorism	0
4103-37	64.96 Health-Pandemic Flu Preparedness	0
4103-38	64.97 Health-Acute Communicable Dis	0
4103-39	64.98 Health-Immunization Grant	0
4103-40	64.99 Health-WIC Nutrition	0
4103-43	64.100 Health-Homeland Security Grant	0
4103-45	64.101 Health-WIC Breast Feeding P	0
4103-49	64.102 Health-P3 Impl Mass Vacc Readins Camp	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
4103-99	64.118 Health-Tobacco Control	0
4104-01	64.119 MHS-Children's Sed Full Svc Part	0
4104-02	64.120 MHS-Urgent Services	0
4104-03	64.121 MHS-Transition Age Youth FSP	0
4104-04	64.122 MHS-Adult and Older Adult FSP	0
4104-05	64.123 MHS-Older Adult Mobile Outreach	0
4104-06	64.124 MHS-Ethnic Outreach Services	0
4104-07	64.125 MHS-Housing Program	4,279
4104-08	64.126 MHS-Wellness & Recover Adult	0
4104-09	64.127 MHS-Adult Urgent Services	0
4104-10	64.128 MHS-Therapeutic Services	0
4104-11	64.129 MHS-Systems Transformation	0
4104-12	64.130 MHS-Community Prev Team	0
4104-14	64.131 MHS-MHS IT Proj	0
4104-15	64.132 MHS-Work Educ & Training	0
4104-16	64.133 MHS-Innovation	0
4104-17	64.134 MHS-Administrative	0
4110	64.135 Health Care-General	0
4112	64.136 Health-County Share	0
4120-93	64.137 Human Services-Security & Compliance	0
4134-00	64.138 Jail Medical	0
4134-72	64.139 Jail Medical-LCC	0
4201	64.140 Non-County Providers	0
4301	64.141 California Children's Services	0
4400	64.142 Sutter Co Waterworks District #1	1,086,493
5101-05	64.143 Welfare-Social Workers Empy	0
5101-10	64.144 Welfare-Admin Support	0
5101-15	64.145 Welfare-Non-Welfare Admin Svcs	0
5101-20	64.146 Welfare-Social Services	0
5101-30	64.147 Welfare-Eligibility & Nonservices	0
5101-35	64.148 Welfare-Welfare Fraud	0
5101-40	64.149 Welfare-Clerical Support	0
5201	64.150 In-Home Supportive Services	0
5204	64.151 TANF-Family Group	0
5206	64.152 TANF-Foster Care	0
5211	64.153 Delinquent Tax Sales Trust Fund	0
5301	64.154 General Relief	0
5302	64.155 General Relief	0
5601	64.156 Veterans Service Officer	0
6201-35	64.157 Library-Literacy Prg	0
7202	64.158 Subsidy Requests Organizations	0
7204	64.159 Ettl Hall	0
Total Other Departments-2		4,550,846

Exhibit 7D. Sutter County Average Daily Cash Balance, Year Ended June 30, 2017

Non County Agencies

Fund No.	Department Name	Avg. Daily Balance
5100	65.01 Children/Family Comm.	2,630,822
5116	65.02 DNA ID Prop 69 State	26,852
5121	65.03 Redevelopment Prop Tax Tr	148,010
5125	65.04 ERAF 04/05	0
5128	65.05 Live Oak Redevelopment Agency	0
5193	65.06 Highland EST Improv Redemption	1,497
5203	65.07 Agency Collections Payable	0
5209	65.08 Aid for Adoption	0
5212	65.09 Local Transportation Tax	637,787
5215	65.10 Tax Collector's Trust	0
5218	65.11 Taxes	20,642,155
5219	65.12 In Lieu Tax Trust	0
5226	65.13 Personnel Rev Benefits	0
5240	65.14 City of Live Oak	349,657
5241	64.15 City of Yuba City	751,287
5262	65.16 Sutter-Butte Flood Control	259,835
5263	65.17 Sac Area Flood Control	16,140
5265	65.18 FRAQMD	388
5267	65.19 Statewide Comm Infrastructure	2,611
5277	65.20 Narco	317,577
5280	65.21 Regional Waste Management	0
6401	65.22 Fairview Cemetery	29,394
6402	65.23 Live Oak Cemetery	842,674
6403	65.24 Meridian Cemetery Trust	5,688
6404	65.25 Nicolaus Cemetery	61,436
6405	65.26 Pleasant Grove Cemetery	134,385
6406	65.27 Sutter Cemetery	1,817,719
6415	65.28 Gilsizer County Drainage	2,757,335
6416	65.29 Live Oak Cemetery Specl Assess	0
6419	65.30 Meridian Fire District	268,384
6420	65.31 Sutter Basin Fire	120,456
6424	65.32 Levee Disrt #1-Feather River	11,947
6426	65.33 Levee District #1	1,586,362
6427	65.34 Levee District #9	808,791
6428	65.35 Maintenance Area #3	3,564
6429	65.36 Maintenance Area #7 Zone 2	1
6430	65.37 Maintenance Area #7 Zone 3	89
6431	65.38 Maintenance Area #7 Zone 4	460
6434	65.39 Bear River Levee Maintenance	357
6435	65.40 Colusa Mosquito Abatement	1,018
6436	65.41 S-Y Mosquito & Vector Control	2,771,254
6437	65.42 Maintenance Area #16 Zone 1	104
6438	65.43 Maintenance Area #16 Zone 2	116
6439	65.44 Maintenance Area #16 Zone 3	90
6440	65.45 Maintenance Area #16 Zone 4	295
6449	65.46 Reclamation District #1000	12,929
6451	65.47 Reclamation District #70	453,208
6452	65.48 Reclamation District #777	254,105
6453	65.49 Reclamation District #817	300
6455	65.50 Reclamation District #1001	640,693
6458	65.51 Reclamation District #2054	293,474
6459	65.52 Reclamation District #2056	330,196
6460	65.53 Reclamation District #2103	433
6461	65.54 Reclamation District #1500	2,202,572
6462	65.55 Reclamation District #1660	351,232
6470	65.56 Sutter County Resource Conservtn	19,286
6471	65.57 LAFCO	155,202
6473	65.58 Nicolaus Cem Restoration Fund	0
6480	65.59 Butte Water District	5,457
6481	65.60 Feather Water District	52,195
6484	65.61 SCSD-90 Series A-Imprv Redemptn	570,337
6489	65.62 CA First Sutter	8,377
7561	65.63 Yuba City Unified CFD #1	0
7562	65.64 Woodland Unified	0
7565	65.65 Sutter Co Schools	112,468,189
7577	65.66 Yuba Community College	0
7601	65.67 E Nicolaus High 2000 Debt	0
7602	65.68 Woodland Unified Debt Ser	0
7607	65.69 Sutter High 2008 Bond Deb	0
7651	65.70 YC#99-1 Series C Bonds Db	0
7652	65.71 YC 2004-1 Meas K Bonds Deb	0
7654	65.72 Franklin Elem 2006 DBT Ser	0
7655	65.73 Yuba Comm. College Distr DS-A	0
7656	65.74 Yuba Comm. College Distr DS-B	0
7657	65.75 Yuba Comm College Distrb	0
7661	65.76 LO#04-1 Series A Bonds Db	0
7663	65.77 East Nicolaus H 2014 Debt Svc	0
NVBH	65.78 North Valley Beh Health	0
	Total Non County Agencies	154,824,720

**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, 2017

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, 2017

Not Yet Completed

County of Sutter
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended June 30, 2017

Not Yet Completed

County of Sutter
Combining Statement of Cash Flows (continued)
Internal Service Funds
For the Year Ended June 30, 2017

Not Yet Completed

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COUNTY OF SUTTER

LIABILITY SELF-INSURANCE DATA

FISCAL YEAR: 2016-2017

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: 2016-2017

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 2018/2019 COUNTYWIDE COST ALLOCATION PLAN

Name of Preparer: Bonnie J Briscoe Date Completed: 12/19/2017
 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)

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: 12/30/17
 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):
- a. Is the level of central support services provided to courts consistent with the level provided in previous years? Yes No

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:

- | | | | |
|-----|---|---------------------------------|---|
| 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? | Yes
<input type="checkbox"/> | No
<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.