

# Sutter County, California



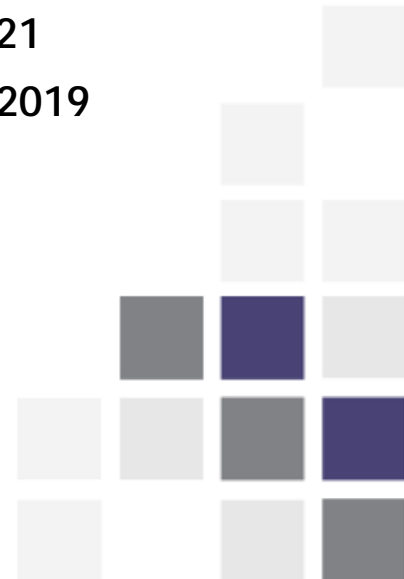
## COUNTYWIDE COST ALLOCATION PLAN

For Use in Fiscal Year ending June 30, 2021

Based on actual costs for Fiscal Year 2018-2019



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## CERTIFICATION OF COST ALLOCATION PLAN

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

All costs included in this "REVISED" proposal to establish cost allocations or billings for fiscal year 2020/2021 are allowable in accordance with the requirements of 2 CFR Part 200, "*Cost Principles for State and Local Governments*" and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

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

I declare that the foregoing is true and correct:

Government Unit: County of Sutter

Signature: \_\_\_\_\_

Name of Official: Nathan M. Black, CPA

Title: Auditor-Controller

Date of Execution: \_\_\_\_\_

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Date of Execution: 5/22/2020

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2020-2021**

FY 2018-19  
5/22/2020

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**Summary Schedule**

Department	1101 Board of Supervisors	1105 Clerk of the Board	1203 Assessor	1204 Revenue Collection	1502 Elections	1600 Sheriff- Communicati ons	1920 Engineering Services	1922 Water Resources	2103 Sheriff's Court Bailiffs	2106 Public Defender
1 Building Occupancy	\$7,898	\$1,495	\$29,202	\$434	\$5,003	\$3,823	\$3,199	\$1,514	\$0	\$0
2 Equipment Depreciation	1,046	347	16,326	534	28,465	83,541	2,348	7,672	0	0
3 Tax Assessment	612	56	1,101	30	0	604	265	126	0	0
4 External Audit	438	246	393	1,849	964	583	350	54	34	655
5 1102 County Administrator	8,060	1,602	22,527	2,687	9,920	26,609	13,020	0	18,342	1,395
6 1201 Auditor-Controller	8,161	2,920	20,587	10,121	12,893	27,829	12,028	391	12,608	4,475
7 1202 Treasurer-Tax Collector	0	0	17	(0)	0	409	0	46	0	0
8 1205 General Services Department	60	29	218	20	353	1,303	708	61	0	142
9 1301 County Counsel	0	0	14,860	0	7,558	0	11,284	2,042	0	0
10 1401 Human Resources	7,240	1,439	20,234	2,413	8,910	23,900	11,695	0	16,475	1,253
11 1700 Building Maintenance	37,870	3,133	58,685	332	52,299	0	15,154	6,611	0	0
<b>Total Current Allocations</b>	<b>71,384</b>	<b>11,267</b>	<b>184,150</b>	<b>18,420</b>	<b>126,365</b>	<b>168,601</b>	<b>70,051</b>	<b>18,516</b>	<b>47,458</b>	<b>7,920</b>
Less: Prior Year Allocations	68,205	14,459	185,462	17,748	121,881	119,745	61,119	29,266	20,271	6,501
Carry-Forward	3,179	(3,192)	(1,312)	672	4,484	48,856	8,932	(10,750)	27,187	1,419
<b>Proposed Costs</b>	<b>\$74,564</b>	<b>\$8,075</b>	<b>\$182,839</b>	<b>\$19,093</b>	<b>\$130,849</b>	<b>\$217,456</b>	<b>\$78,984</b>	<b>\$7,765</b>	<b>\$74,645</b>	<b>\$9,340</b>

**SUTTER COUNTY, CALIFORNIA**  
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**Summary Schedule**

Department	2112 Consolidated Courts	2125 District Attorney	2125-01 DA- Criminal Division	2125-03 DA- Victim/Witne ss Assistance	2125-05 DA- Statutory Rape Vert Prosecute	2201 Sheriff- Coroner	2205 Sheriff- Boat Patrol	2208 Sheriff- Live Oak Contract	2301 Sheriff- County Jail	2302 Anti- Drug Abuse Enforcement
1 Building Occupancy	\$0	\$0	\$8,940	\$0	\$0	\$23,031	\$598	\$0	\$148,017	\$0
2 Equipment Depreciation	0	3,340	66,965	0	0	249,220	0	0	45,676	0
3 Tax Assessment	0	0	620	0	0	2,503	94	0	12,414	0
4 External Audit	261	32	681	0	0	2,054	99	169	2,216	0
5 1102 County Administrator	0	2,635	16,740	0	0	60,895	1,912	10,644	75,642	0
6 1201 Auditor-Controller	1,449	997	25,418	0	0	73,195	2,752	11,514	86,369	0
7 1202 Treasurer-Tax Collector	0	1,666	0	291	0	0	2,816	0	444	0
8 1205 General Services Department	0	142	212	0	0	4,801	0	567	3,341	0
9 1301 County Counsel	0	16,562	0	0	0	65,393	0	0	0	0
10 1401 Human Resources	0	2,367	15,036	0	0	54,064	1,717	9,560	67,940	0
11 1700 Building Maintenance	0	41,463	0	0	0	221,432	0	0	257,471	0
<b>Total Current Allocations</b>	<b>1,709</b>	<b>69,203</b>	<b>134,612</b>	<b>291</b>	<b>0</b>	<b>756,588</b>	<b>9,988</b>	<b>32,454</b>	<b>699,530</b>	<b>0</b>
Less: Prior Year Allocations	1,947	172,078	92,709	99,153	571	729,954	9,527	25,787	891,977	0
Carry-Forward	(238)	(102,875)	41,903	(98,862)	(571)	26,634	461	6,667	(192,447)	0
<b>Proposed Costs</b>	<b>\$1,472</b>	<b>\$(33,672)</b>	<b>\$176,515</b>	<b>\$(98,571)</b>	<b>\$(571)</b>	<b>\$783,222</b>	<b>\$10,449</b>	<b>\$39,120</b>	<b>\$507,083</b>	<b>\$0</b>



**SUTTER COUNTY, CALIFORNIA**  
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Department	2304 Probation	2309 Bi- County Juvenile Hall	2401 Emergency Services	2402 Fire Services Administration	2601 Agricultural Commissioner	2706 Recorder	2709 Pub. Guardian/Co nservator	2710 County Clerk	2721 Development Services	2724-24 Planning & Building
1 Building Occupancy	\$12,790	\$8,093	\$6,543	\$433	\$6,346	\$220	\$248	\$74	\$5,658	\$1,941
2 Equipment Depreciation	30,915	0	4,931	0	72,211	5,607	0	0	8,528	3,333
3 Tax Assessment	1,627	0	35	36	1,118	497	35	166	469	161
4 External Audit	2,044	26	274	201	784	357	290	283	506	257
5 1102 County Administrator	61,485	0	1,343	1,343	23,406	9,404	4,133	0	12,917	5,270
6 1201 Auditor-Controller	68,465	109	3,562	2,874	25,280	7,726	4,932	3,374	14,263	6,217
7 1202 Treasurer-Tax Collector	2,953	0	0	0	62	1,946	0	0	16	288
8 1205 General Services Department	7,214	0	1,133	425	4,497	42	142	0	1,336	665
9 1301 County Counsel	14,202	0	4,207	12,844	27,937	22,065	98,768	14,802	107,498	64,262
10 1401 Human Resources	55,225	0	1,207	1,207	21,023	8,446	3,713	0	11,602	4,734
11 1700 Building Maintenance	51,150	0	38,986	1,109	64,508	33,243	1,486	11,081	18,464	8,452
<b>Total Current Allocations</b>	<b>308,070</b>	<b>8,228</b>	<b>62,222</b>	<b>20,472</b>	<b>247,170</b>	<b>89,554</b>	<b>113,747</b>	<b>29,779</b>	<b>181,258</b>	<b>95,581</b>
Less: Prior Year Allocations	256,949	17,125	24,508	3,985	192,872	78,316	71,457	56,977	102,849	64,806
Carry-Forward	51,121	(8,897)	37,714	16,487	54,298	11,238	42,290	(27,198)	78,409	30,775
<b>Proposed Costs</b>	<b>\$359,192</b>	<b>\$(669)</b>	<b>\$99,935</b>	<b>\$36,960</b>	<b>\$301,468</b>	<b>\$100,792</b>	<b>\$156,036</b>	<b>\$2,581</b>	<b>\$259,666</b>	<b>\$126,355</b>

**SUTTER COUNTY, CALIFORNIA**  
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**Summary Schedule**

Department	2724-31 Community Services Building	2724-32 Code Enforcement Srvs	2725 Environment al Health	2726 Animal Control	2727 CUPA	3100 Road	3200 County Airport	3300 Transportatio n Development	4102-00 Mental Health	4103-10 Health
1 Building Occupancy	\$1,928	\$0	\$3,001	\$172	\$0	\$0	\$0	\$0	\$27,789	\$40,590
2 Equipment Depreciation	3,489	6,402	4,963	0	1,767	0	0	0	0	24,846
3 Tax Assessment	160	0	249	0	0	0	0	0	3,949	5,913
4 External Audit	277	261	201	26	82	(1,027)	19	20	(3,929)	899
5 1102 County Administrator	1,343	1,343	8,060	2,687	0	28,056	0	0	2,405	12,786
6 1201 Auditor-Controller	2,975	2,115	8,571	2,172	488	39,725	78	86	3,834	16,523
7 1202 Treasurer-Tax Collector	76	0	0	991	2	2,828	11	0	1,470	1,015
8 1205 General Services Department	520	960	520	0	0	6,808	0	0	1,133	2,988
9 1301 County Counsel	9,574	0	0	1,005	0	689	0	0	141,557	7,526
10 1401 Human Resources	1,207	1,207	7,240	2,413	0	25,199	0	0	0	10,674
11 1700 Building Maintenance	6,677	0	10,417	0	0	7,020	342	0	434,622	253,607
<b>Total Current Allocations</b>	<b>28,226</b>	<b>12,287</b>	<b>43,222</b>	<b>9,466</b>	<b>2,338</b>	<b>109,298</b>	<b>450</b>	<b>106</b>	<b>612,830</b>	<b>377,367</b>
Less: Prior Year Allocations	33,933	59,957	42,010	10,377	3,693	123,134	1,382	997	590,487	322,597
Carry-Forward	(5,707)	(47,670)	1,212	(911)	(1,355)	(13,836)	(932)	(891)	22,343	54,770
<b>Proposed Costs</b>	<b>\$22,518</b>	<b>\$(35,382)</b>	<b>\$44,434</b>	<b>\$8,555</b>	<b>\$983</b>	<b>\$95,462</b>	<b>\$(482)</b>	<b>\$(785)</b>	<b>\$635,172</b>	<b>\$432,137</b>

**SUTTER COUNTY, CALIFORNIA**  
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**Summary Schedule**

Department	4104-00 Mental Health Service Act	4120-00 Human Services Admin	4580 Fleet Management ISF	4581 Information Technology ISF	4590 Liability Insurance ISF	4591 Workers' Comp. Ins. ISF	4595 Employee Wellness Services	5000 Trial Court Agency	5101-00 Welfare	5200 IHSS Public Authority
1 Building Occupancy	\$0	\$30,115	\$0	\$6,668	\$0	\$0	\$0	\$0	\$4,307	\$0
2 Equipment Depreciation	0	4,128	0	0	0	0	0	0	2,726	0
3 Tax Assessment	0	171	0	1,216	0	0	0	2,366	2,208	0
4 External Audit	0	505	171	(2,648)	(2,894)	(2,768)	357	0	(10,329)	209
5 1102 County Administrator	0	22,833	5,322	23,044	0	4,443	0	0	0	0
6 1201 Auditor-Controller	0	19,536	19,510	33,835	7,875	18,600	1,718	0	44,511	1,401
7 1202 Treasurer-Tax Collector	3,581	666	(671)	62	122	(126)	(169)	898	13,968	977
8 1205 General Services Department	2,691	882	(6,398)	(2,625)	142	6	0	0	11,094	452
9 1301 County Counsel	0	32,261	0	4,050	2,972	0	0	14,261	175,527	0
10 1401 Human Resources	0	15,918	4,780	20,698	0	3,991	0	0	0	0
11 1700 Building Maintenance	1,169	37,441	22,991	97,282	0	0	2,481	4,456	511,919	0
<b>Total Current Allocations</b>	<u>7,442</u>	<u>164,455</u>	<u>45,705</u>	<u>181,581</u>	<u>8,217</u>	<u>24,147</u>	<u>4,387</u>	<u>21,981</u>	<u>755,930</u>	<u>3,038</u>
Less: Prior Year Allocations	10,525	128,882	54,003	169,217	8,961	15,724	2,093	63,708	608,374	10,926
Carry-Forward	(3,083)	35,573	(8,298)	12,364	(744)	8,423	2,294	(41,727)	147,556	(7,888)
<b>Proposed Costs</b>	<u>\$4,358</u>	<u>\$200,028</u>	<u>\$37,407</u>	<u>\$193,945</u>	<u>\$7,472</u>	<u>\$32,570</u>	<u>\$6,682</u>	<u>\$(19,745)</u>	<u>\$903,485</u>	<u>\$(4,849)</u>

**SUTTER COUNTY, CALIFORNIA**  
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**Summary Schedule**

Department	6201 County Library	6301 Bi- County Farm Advisor	7101 Parks and Recreation	7201 Community Memorial Museum	7203 Vets Memorial Community Bldg	Other Departments	Non-County Agencies	0112 Child Supp Serv Reimb/Adjust ment	0140 County Local Revenue Fund	0177 CCPIF SB 678
1 Building Occupancy	\$18,928	\$3,026	\$7,123	\$2,429	\$19,196	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	5,138	8,214	539	0	0	0	0	0	0	0
3 Tax Assessment	3,063	533	0	1,474	3,150	0	0	0	0	0
4 External Audit	981	322	274	242	136	0	0	633	37	0
5 1102 County Administrator	20,409	2,687	0	4,805	0	0	0	31,363	0	0
6 1201 Auditor-Controller	20,913	3,695	1,403	4,225	674	0	0	27,899	156	0
7 1202 Treasurer-Tax Collector	289	0	1,001	(63)	0	0	0	687	12,487	1,133
8 1205 General Services Department	419	474	219	575	(6,618)	0	0	229	0	0
9 1301 County Counsel	10,297	0	0	9,181	0	0	0	3,594	0	0
10 1401 Human Resources	37,067	2,413	0	4,316	0	0	0	11,970	0	0
11 1700 Building Maintenance	134,818	14,863	51,779	85,465	70,685	0	0	40,092	0	0
<b>Total Current Allocations</b>	<b>252,322</b>	<b>36,228</b>	<b>62,337</b>	<b>112,648</b>	<b>87,224</b>	<b>0</b>	<b>0</b>	<b>116,467</b>	<b>12,680</b>	<b>1,133</b>
Less: Prior Year Allocations	213,214	34,923	183,633	76,824	116,440	0	0	135,226	1,002	234
Carry-Forward	39,108	1,305	(121,296)	35,824	(29,216)	0	0	(18,759)	11,678	899
<b>Proposed Costs</b>	<b>\$291,429</b>	<b>\$37,533</b>	<b>\$(58,959)</b>	<b>\$148,472</b>	<b>\$58,008</b>	<b>\$0</b>	<b>\$0</b>	<b>\$97,708</b>	<b>\$24,357</b>	<b>\$2,031</b>

**SUTTER COUNTY, CALIFORNIA**  
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**Summary Schedule**

Department	0184 Sheriff Inmate Welfare	0241 Public Safety Realignment 2011	0252 Emergency Medical Service	0253 RLF CDBG Housing Rehabilitation	0273 Local Innovation	0284 CDBG Housing Rehab 04- STB	0289 EDBG PI Fund	0301 County Service Area G	0305 County Service Area F	0309 County Service Area C
1 Building Occupancy	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Tax Assessment	0	0	0	0	0	0	0	0	0	0
4 External Audit	467	4	13	15	0	0	4	7	3,139	389
5 1102 County Administrator	1,860	0	0	0	0	0	0	0	18,911	0
6 1201 Auditor-Controller	4,078	16	1,017	62	0	0	223	31	34,344	2,063
7 1202 Treasurer-Tax Collector	66	0	863	634	75	180	1,395	50	632	1,389
8 1205 General Services Department	567	0	0	0	0	0	0	0	3,682	567
9 1301 County Counsel	0	0	0	0	0	0	0	0	0	0
10 1401 Human Resources	1,671	0	0	0	0	0	0	0	16,985	0
11 1700 Building Maintenance	0	0	0	0	0	0	0	0	4,934	0
<b>Total Current Allocations</b>	<b>8,709</b>	<b>19</b>	<b>1,892</b>	<b>712</b>	<b>75</b>	<b>180</b>	<b>1,621</b>	<b>89</b>	<b>82,626</b>	<b>4,408</b>
Less: Prior Year Allocations	9,393	97	561	45	6	15	5,351	54	79,547	2,190
Carry-Forward	(684)	(78)	1,331	667	69	165	(3,730)	35	3,079	2,218
<b>Proposed Costs</b>	<b>\$8,026</b>	<b>\$(58)</b>	<b>\$3,224</b>	<b>\$1,378</b>	<b>\$144</b>	<b>\$345</b>	<b>\$(2,109)</b>	<b>\$124</b>	<b>\$85,705</b>	<b>\$6,626</b>

**SUTTER COUNTY, CALIFORNIA**  
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**Summary Schedule**

Department	0311 County Service Area D	0320 Sutter County Water Agency	0321 Lo Canal Operations & Maintenance	0326 County Water Zone #4	0327 County Water Zone #5	0329 County Water Zone #7	0330 County Water Zone #8	0340 Co Consolid St Lighting District	0395 Rio Ramaza Comm. Serv District	1103 Non- Departmental Expense
1 Building Occupancy	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$37,782
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Tax Assessment	0	0	0	0	0	0	0	0	0	4,166
4 External Audit	451	4	2	0	0	0	2	26	43	765
5 1102 County Administrator	0	0	0	0	0	0	0	0	0	0
6 1201 Auditor-Controller	2,719	16	42	0	0	0	8	374	256	3,845
7 1202 Treasurer-Tax Collector	1,531	2,319	395	488	1,151	424	39	2,308	231	14
8 1205 General Services Department	425	0	283	0	0	0	0	0	142	1,983
9 1301 County Counsel	0	0	0	0	0	0	0	0	0	0
10 1401 Human Resources	0	0	0	0	0	0	0	0	0	0
11 1700 Building Maintenance	0	0	0	0	0	0	0	0	0	67,607
<b>Total Current Allocations</b>	<b>5,125</b>	<b>2,339</b>	<b>722</b>	<b>488</b>	<b>1,151</b>	<b>424</b>	<b>49</b>	<b>2,708</b>	<b>671</b>	<b>116,162</b>
Less: Prior Year Allocations	2,571	408	371	47	110	36	12	569	1,163	237,663
Carry-Forward	2,554	1,931	351	441	1,041	388	37	2,139	(492)	(121,501)
<b>Proposed Costs</b>	<b>\$7,680</b>	<b>\$4,271</b>	<b>\$1,073</b>	<b>\$930</b>	<b>\$2,192</b>	<b>\$811</b>	<b>\$86</b>	<b>\$4,847</b>	<b>\$180</b>	<b>\$(5,339)</b>

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Department	1209 General Revenues	1801 Plant Acquisition	1803 Capital Projects	1911 General Insurance & Bonds	1923 Flood Control	2104 Grand Jury	2109 Trial Court Funding	2125-04 DA- Spousal Abuser Prosecute	2125-08 DA- Criminal Investigation	2125-09 DA- Welfare Investigation
1 Building Occupancy	\$0	\$0	\$0	\$0	\$0	\$1,793	\$0	\$0	\$9,127	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	48,958	0
3 Tax Assessment	0	0	0	0	0	124	0	0	632	0
4 External Audit	61	104	2	4	22	231	95	0	166	0
5 1102 County Administrator	0	0	0	0	0	0	0	0	9,249	0
6 1201 Auditor-Controller	257	482	8	1,599	93	1,114	397	0	10,146	0
7 1202 Treasurer-Tax Collector	18,986	1,736	(3)	0	0	0	0	0	0	0
8 1205 General Services Department	0	2,124	0	0	0	0	0	0	8	0
9 1301 County Counsel	0	0	0	0	0	2,355	0	0	0	0
10 1401 Human Resources	0	0	0	0	0	0	0	0	8,307	0
11 1700 Building Maintenance	0	0	0	0	0	1,799	0	0	6,983	0
<b>Total Current Allocations</b>	<b>19,305</b>	<b>4,446</b>	<b>7</b>	<b>1,603</b>	<b>116</b>	<b>7,416</b>	<b>492</b>	<b>0</b>	<b>93,575</b>	<b>0</b>
Less: Prior Year Allocations	3,705	16,914	9,814	468	2,586	11,045	4,398	0	61,785	29
Carry-Forward	15,600	(12,468)	(9,807)	1,135	(2,470)	(3,629)	(3,906)	0	31,790	(29)
<b>Proposed Costs</b>	<b>\$34,905</b>	<b>\$(8,021)</b>	<b>\$(9,800)</b>	<b>\$2,738</b>	<b>\$(2,354)</b>	<b>\$3,787</b>	<b>\$(3,413)</b>	<b>\$0</b>	<b>\$125,364</b>	<b>\$(29)</b>

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Department	2125-72 Local Community Correction	2127-00 Victim Services	2202 Net 5- Sheriff	2204 Sheriff's Trn Cnt	2215 Public Safety- County Share	2303 Delinquency Prevention Commiss'n	2403 February 2017 Flood	2703 Fish & Game Propagation	2711 Domestic Violence Centers	2724-29 Comm Svc Planning- Riego Road
1 Building Occupancy	\$0	\$41,298	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	2,025	0	0	0	0	0	7,291
3 Tax Assessment	0	613	0	0	0	0	0	0	0	0
4 External Audit	0	490	2	0	0	20	37	50	2	9
5 1102 County Administrator	2,118	10,047	2,635	0	0	0	0	0	0	0
6 1201 Auditor-Controller	1,946	8,461	1,374	112	0	91	156	219	8	39
7 1202 Treasurer-Tax Collector	0	26	1,070	0	(1)	0	72	(64)	0	526
8 1205 General Services Department	0	190	0	280	0	0	0	7,516	0	0
9 1301 County Counsel	0	0	0	0	0	0	0	0	0	0
10 1401 Human Resources	1,903	8,214	2,367	0	0	0	0	0	0	0
11 1700 Building Maintenance	0	13,705	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>5,967</b>	<b>83,044</b>	<b>7,448</b>	<b>2,416</b>	<b>(1)</b>	<b>111</b>	<b>265</b>	<b>7,721</b>	<b>10</b>	<b>7,865</b>
Less: Prior Year Allocations	4,824	849	3,358	0	0	58	0	368	143	0
Carry-Forward	1,143	82,195	4,090	0	0	53	0	7,353	(133)	0
<b>Proposed Costs</b>	<b>\$7,111</b>	<b>\$165,239</b>	<b>\$11,537</b>	<b>\$2,416</b>	<b>\$(1)</b>	<b>\$165</b>	<b>\$265</b>	<b>\$15,075</b>	<b>\$(124)</b>	<b>\$7,865</b>



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Department	3000 Urban area Resident St Lightning	4102-01 Mental Health-Admin Support	4102-02 Mental Health- Homeless	4102-03 Mental Health-Crisis Clinic	4102-04 Mental Health- Community	4102-07 Mental Health- Inpatient	4102-08 Mental Health- Managed	4102-09 Mental Health- IMD/SNF	4102-10 Mental Health-Non IMD	4102-12 Mental Health-Day Treatment/A
1 Building Occupancy	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Tax Assessment	0	0	0	0	0	0	0	0	0	0
4 External Audit	24	1,247	37	706	63	1,497	78	13	61	143
5 1102 County Administrator	0	43,350	0	39,319	0	60,038	0	0	0	0
6 1201 Auditor-Controller	192	44,851	156	30,517	381	50,617	328	55	259	600
7 1202 Treasurer-Tax Collector	0	0	0	0	0	0	0	0	0	0
8 1205 General Services Department	0	8,776	2,408	1,717	1,559	12,051	287	142	285	8,500
9 1301 County Counsel	0	0	0	0	0	0	0	0	0	0
10 1401 Human Resources	0	38,936	0	35,316	0	53,925	0	0	0	0
11 1700 Building Maintenance	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	217	137,160	2,601	107,576	2,004	178,129	693	209	605	9,243
Less: Prior Year Allocations	255	106,052	169	53,045	106	175,872	8,650	4,481	14	684
Carry-Forward	(38)	31,108	2,432	54,531	1,898	2,257	(7,957)	(4,272)	591	8,559
<b>Proposed Costs</b>	<b>\$178</b>	<b>\$168,268</b>	<b>\$5,032</b>	<b>\$162,106</b>	<b>\$3,902</b>	<b>\$180,387</b>	<b>\$(7,264)</b>	<b>\$(4,063)</b>	<b>\$1,197</b>	<b>\$17,803</b>

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Department	4102-13 Mental Health- Juvenile	4102-14 Mental Health- Homeless	4102-15 Mental Health- Conditional	4102-16 Mental Health- Outpatient/A	4102-17 Mental Health- Outpatient/C	4102-19 Mental Health- Children's	4102-20 Mental Health- Advocacy	4102-22 Mental Health-Camp Singer	4102-25 Mental Health- Systems of	4102-26 Mental Health-Sutter County BF
1 Building Occupancy	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Tax Assessment	0	0	0	0	0	0	0	0	0	0
4 External Audit	0	0	84	1,326	1,190	0	2	2	2	367
5 1102 County Administrator	0	0	0	24,852	31,311	0	0	0	0	4,598
6 1201 Auditor-Controller	0	0	351	29,903	24,683	0	8	8	8	7,238
7 1202 Treasurer-Tax Collector	0	0	0	0	0	0	0	0	0	0
8 1205 General Services Department	0	0	425	2,677	3,927	0	0	0	0	468
9 1301 County Counsel	0	0	0	0	0	0	0	0	0	0
10 1401 Human Resources	0	0	0	22,322	28,123	0	0	0	0	4,130
11 1700 Building Maintenance	0	0	0	0	0	0	0	0	9,840	0
<b>Total Current Allocations</b>	<b>0</b>	<b>0</b>	<b>859</b>	<b>81,080</b>	<b>89,233</b>	<b>0</b>	<b>10</b>	<b>10</b>	<b>9,849</b>	<b>16,802</b>
Less: Prior Year Allocations	16	153	9,020	56,887	34,307	4	422	3,525	255	6,948
Carry-Forward	(16)	(153)	(8,161)	24,193	54,926	(4)	(412)	(3,515)	9,594	9,854
<b>Proposed Costs</b>	<b>\$(16)</b>	<b>\$(153)</b>	<b>\$(7,302)</b>	<b>\$105,273</b>	<b>\$144,159</b>	<b>\$(4)</b>	<b>\$(403)</b>	<b>\$(3,506)</b>	<b>\$19,443</b>	<b>\$26,655</b>

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Department	4102-29 Mental Health-Yuba County BF	4102-31 Mental Health- CSS/Admin	4102-32 Mental Health- CSOC Adult	4102-34 Mental Health-Victor Community	4102-35 Mental Health- CSS/Direct/C	4102-36 Mental Health- Substance	4102-38 Mental Health- Justice Asst.	4102-41 Mental Health- Alcohol	4102-42 Mental Health- Prevention	4102-44 Mental Health-Safe & Drug Free
1 Building Occupancy	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Tax Assessment	0	0	0	0	0	0	0	0	0	0
4 External Audit	11	34	9	4	63	0	0	255	622	0
5 1102 County Administrator	0	0	0	0	52	0	0	0	4,288	0
6 1201 Auditor-Controller	47	140	39	16	282	0	0	1,826	5,203	0
7 1202 Treasurer-Tax Collector	0	0	0	0	0	0	0	0	0	0
8 1205 General Services Department	0	0	0	0	0	0	0	2	3,447	0
9 1301 County Counsel	0	0	0	0	0	0	0	0	0	0
10 1401 Human Resources	0	0	0	0	46	0	0	0	3,852	0
11 1700 Building Maintenance	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	58	174	48	19	443	0	0	2,083	17,412	0
Less: Prior Year Allocations	8,011	1,079	1,621	216	5,776	89	11	324	7,308	5
Carry-Forward	(7,953)	(905)	(1,573)	(197)	(5,333)	(89)	(11)	1,759	10,104	(5)
<b>Proposed Costs</b>	<b>\$(7,895)</b>	<b>\$(732)</b>	<b>\$(1,524)</b>	<b>\$(177)</b>	<b>\$(4,890)</b>	<b>\$(89)</b>	<b>\$(11)</b>	<b>\$3,842</b>	<b>\$27,516</b>	<b>\$(5)</b>

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Department	4102-48 Mental Health-Sutter Co CW D/A	4102-50 Mental Health-Drug Outpatient	4102-51 Mental Health-OFC	4102-52 Mental Health- Drug/Outreac	4102-53 Mental Health-Drug & Alcohol Juv	4102-54 Mental Health-First Steps	4102-58 Mental Health-Drug Court SC	4102-59 Mental Health-Yuba County	4102-60 Mental Health- Walnut	4102-65 Mental Health-UR/QI Programs
1 Building Occupancy	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Tax Assessment	0	0	0	0	0	0	0	0	0	0
4 External Audit	264	69	493	0	0	696	302	7	2	499
5 1102 County Administrator	2,687	0	5,425	0	0	8,112	0	0	0	8,784
6 1201 Auditor-Controller	3,003	289	6,187	0	0	9,710	2,020	31	8	8,337
7 1202 Treasurer-Tax Collector	0	0	0	0	0	0	0	0	0	0
8 1205 General Services Department	11	283	764	0	0	4,417	11	0	0	1,069
9 1301 County Counsel	0	0	0	0	0	0	0	0	0	0
10 1401 Human Resources	2,413	0	4,873	0	0	7,286	0	0	0	7,889
11 1700 Building Maintenance	0	0	0	0	0	14,758	0	0	0	0
<b>Total Current Allocations</b>	<b>8,378</b>	<b>641</b>	<b>17,742</b>	<b>0</b>	<b>0</b>	<b>44,980</b>	<b>2,332</b>	<b>39</b>	<b>10</b>	<b>26,577</b>
Less: Prior Year Allocations	3,249	15,554	170	10	175	31,022	3,826	322	0	16,821
Carry-Forward	5,129	(14,913)	17,572	(10)	(175)	13,958	(1,494)	(283)	0	9,756
<b>Proposed Costs</b>	<b>\$13,508</b>	<b>\$(14,272)</b>	<b>\$35,314</b>	<b>\$(10)</b>	<b>\$(175)</b>	<b>\$58,937</b>	<b>\$839</b>	<b>\$(245)</b>	<b>\$10</b>	<b>\$36,334</b>

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Department	4102-68 Mental Health-Drug Medi-Cal	4102-72 Mental Health-Local Comm Corr	4102-80 Mental Health- SB678	4102-81 Mental Health- Juvenile	4102-82 Mental Health- Forensic	4102-701 Mental Health-Youth and Family	4102-702 Mental Health- Youth &	4102-704 Mental Health-Adult FSP	4102-705 Mental Health-Adult Non-FSP	4102-706 Mental Health-Ethnic Outreach
1 Building Occupancy	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Tax Assessment	0	0	0	0	0	0	0	0	0	0
4 External Audit	0	294	2	4	544	1,054	640	445	985	776
5 1102 County Administrator	0	6,665	0	0	12,090	13,795	8,577	10,075	33,584	12,039
6 1201 Auditor-Controller	0	5,458	8	16	11,974	16,117	15,319	8,093	29,753	12,007
7 1202 Treasurer-Tax Collector	1,309	0	0	0	0	0	0	0	0	0
8 1205 General Services Department	0	23	0	0	1,219	1,848	1,730	177	2,418	2,280
9 1301 County Counsel	0	0	0	0	0	0	0	0	0	0
10 1401 Human Resources	0	5,987	0	0	10,859	12,391	7,704	9,049	30,165	10,813
11 1700 Building Maintenance	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>1,309</b>	<b>18,427</b>	<b>10</b>	<b>19</b>	<b>36,686</b>	<b>45,205</b>	<b>33,970</b>	<b>27,839</b>	<b>96,904</b>	<b>37,915</b>
Less: Prior Year Allocations	731	9,171	3,299	3,065	2,037	35,772	8,132	8,801	88,285	22,437
Carry-Forward	578	9,256	(3,289)	(3,046)	34,649	9,433	25,838	19,038	8,619	15,478
<b>Proposed Costs</b>	<b>\$1,888</b>	<b>\$27,682</b>	<b>\$(3,280)</b>	<b>\$(3,026)</b>	<b>\$71,334</b>	<b>\$54,639</b>	<b>\$59,808</b>	<b>\$46,878</b>	<b>\$105,524</b>	<b>\$53,394</b>

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Department	4102-707 Mental Health- MHSA	4102-712 Mental Health- Community	4102-714 Mental Health-MH Serv Act IT	4102-715 Mental Health-Work Education &	4102-716 Mental Health- Innovation	4102-717 Mental Health- Administrativ	4103-12 Health- Children & Family	4103-15 Health-Vital Statistics	4103-20 Health-CCS	4103-22 Health- Homeless Pilot
1 Building Occupancy	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Tax Assessment	0	0	0	0	0	0	0	0	0	0
4 External Audit	6	1,000	20	7	119	467	37	4	171	147
5 1102 County Administrator	0	8,009	0	0	0	2,170	1,343	0	7,544	4,650
6 1201 Auditor-Controller	23	10,833	86	164	1,012	4,132	1,207	266	6,329	3,324
7 1202 Treasurer-Tax Collector	0	0	0	0	0	0	0	0	0	0
8 1205 General Services Department	0	1,924	0	0	142	297	425	0	142	567
9 1301 County Counsel	0	0	0	0	0	0	0	0	0	0
10 1401 Human Resources	0	7,193	0	0	0	1,949	1,207	0	6,775	4,177
11 1700 Building Maintenance	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	29	28,958	106	171	1,272	9,015	4,219	270	20,961	12,864
Less: Prior Year Allocations	6,036	19,646	1,296	1,089	10,159	4,774	3,480	477	11,121	7
Carry-Forward	(6,007)	9,312	(1,190)	(918)	(8,887)	4,241	739	(207)	9,840	12,857
<b>Proposed Costs</b>	<b>\$(5,978)</b>	<b>\$38,271</b>	<b>\$(1,084)</b>	<b>\$(747)</b>	<b>\$(7,614)</b>	<b>\$13,255</b>	<b>\$4,958</b>	<b>\$63</b>	<b>\$30,801</b>	<b>\$25,722</b>

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Department	4103-26 Health-MCH	4103-29 Health-Foster Care	4103-30 Health- Nursing Admin	4103-31 Health-CHDP	4103-33 Health- CMSP Local Health Conn	4103-35 Health-Field Nursing	4103-36 Health- Bioterrorism	4103-37 Health- Pandemic Flu	4103-38 Health-Acute Communicab le Dis	4103-39 Health- Immunization Grant
1 Building Occupancy	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Tax Assessment	0	0	0	0	0	0	0	0	0	0
4 External Audit	58	34	80	34	50	34	108	28	69	11
5 1102 County Administrator	1,343	1,343	2,687	1,447	1,343	1,343	2,687	0	5,839	0
6 1201 Auditor-Controller	1,544	1,608	3,345	1,233	1,183	637	2,456	424	4,205	296
7 1202 Treasurer-Tax Collector	0	0	0	0	0	0	0	0	0	0
8 1205 General Services Department	283	142	283	0	708	142	2,124	283	0	142
9 1301 County Counsel	0	0	0	0	0	0	0	0	0	0
10 1401 Human Resources	1,207	1,207	2,413	1,299	1,207	1,207	2,413	0	5,244	0
11 1700 Building Maintenance	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	4,435	4,333	8,808	4,013	4,491	3,362	9,788	735	15,356	449
Less: Prior Year Allocations	1,133	6,092	4,077	8,857	151	414	4,758	819	17,155	541
Carry-Forward	3,302	(1,759)	4,731	(4,844)	4,340	2,948	5,030	(84)	(1,799)	(92)
<b>Proposed Costs</b>	<b>\$7,736</b>	<b>\$2,575</b>	<b>\$13,539</b>	<b>\$(831)</b>	<b>\$8,831</b>	<b>\$6,311</b>	<b>\$14,818</b>	<b>\$651</b>	<b>\$13,558</b>	<b>\$357</b>

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Department	4103-40 Health-WIC Nutrition	4103-43 Health- Homeland Security	4103-45 Health-WIC Breast Feeding P	4103-49 Health-P3 Impl Mass Vacc	4103-50 Health- Laboratory	4103-51 Health-AIDS Surveillance	4103-53 Health- Tuberculosis	4103-54 Health- Chlamydia	4103-55 Health-Lead Poisoning	4103-56 Health-St Tuberculosis Grant
1 Building Occupancy	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Tax Assessment	0	0	0	0	0	0	0	0	0	0
4 External Audit	281	15	28	0	93	0	0	9	20	9
5 1102 County Administrator	13,640	0	0	0	0	0	0	0	0	0
6 1201 Auditor-Controller	10,800	131	492	0	407	74	0	52	420	298
7 1202 Treasurer-Tax Collector	0	0	0	0	0	0	0	0	0	0
8 1205 General Services Department	1,219	0	0	0	142	0	0	0	283	0
9 1301 County Counsel	0	0	0	0	0	0	0	0	0	0
10 1401 Human Resources	12,252	0	0	0	0	0	0	0	0	0
11 1700 Building Maintenance	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>38,192</b>	<b>146</b>	<b>520</b>	<b>0</b>	<b>642</b>	<b>74</b>	<b>0</b>	<b>61</b>	<b>724</b>	<b>307</b>
Less: Prior Year Allocations	32,590	280	431	1	2,914	33	376	108	600	336
Carry-Forward	5,602	(134)	89	(1)	(2,272)	41	(376)	(47)	124	(29)
<b>Proposed Costs</b>	<b>\$43,794</b>	<b>\$11</b>	<b>\$608</b>	<b>\$(1)</b>	<b>\$(1,631)</b>	<b>\$116</b>	<b>\$(376)</b>	<b>\$14</b>	<b>\$848</b>	<b>\$278</b>



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Department	4103-57 Health-St. Medi-Cal Outreach	4103-60 Health- Health Education	4103-62 Health-Non- Hlth Dept Immunization	4103-65 Health- Community Chronic	4103-66 Health-Supp Nutritional Asst Prog Ed	4103-67 Health-Supp Nutr Asst Prgm ED-	4103-68 Health-Ebola Supplementa I	4103-69 Health - Oral Care	4103-78 Health-Injury Prevention	4103-81 Health-Public Health Clinic
1 Building Occupancy	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Tax Assessment	0	0	0	0	0	0	0	0	0	0
4 External Audit	13	56	0	0	114	0	0	56	7	84
5 1102 County Administrator	0	1,137	0	0	2,687	0	0	1,033	0	4,030
6 1201 Auditor-Controller	58	1,558	0	143	2,808	0	0	965	113	3,037
7 1202 Treasurer-Tax Collector	0	0	0	0	0	0	0	0	0	0
8 1205 General Services Department	0	991	0	0	1,558	0	0	850	283	283
9 1301 County Counsel	0	0	0	0	0	0	0	0	0	0
10 1401 Human Resources	0	1,021	0	0	2,413	0	0	928	0	3,620
11 1700 Building Maintenance	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	71	4,763	0	143	9,579	0	0	3,832	404	11,054
Less: Prior Year Allocations	1,010	21,232	27	126	14,771	2,388	62	0	394	6,868
Carry-Forward	(939)	(16,469)	(27)	17	(5,192)	(2,388)	(62)	0	10	4,186
<b>Proposed Costs</b>	<b>\$(868)</b>	<b>\$(11,706)</b>	<b>\$(27)</b>	<b>\$160</b>	<b>\$4,387</b>	<b>\$(2,388)</b>	<b>\$(62)</b>	<b>\$3,832</b>	<b>\$414</b>	<b>\$15,241</b>

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Department	4103-98 Health - Prop 56 Tobacco Trust	4103-99 Health- Tobacco Control	4109 MHSa Housing Prg	4110 General Health	4120-93 Human Services- Security &	4134-00 Jail Medical	4134-72 Jail Medical-LCC	4201 Non- County Providers	4301 California Children's Services	4400 Sutter Co Waterworks Dist #1
1 Building Occupancy	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Tax Assessment	0	0	0	0	0	0	0	0	0	0
4 External Audit	186	149	0	0	0	35	4	0	0	430
5 1102 County Administrator	0	2,687	0	0	0	0	0	0	0	0
6 1201 Auditor-Controller	1,348	2,501	0	0	0	187	815	0	0	2,308
7 1202 Treasurer-Tax Collector	0	0	267	376	0	0	0	0	0	1,802
8 1205 General Services Department	4,674	2,691	0	0	0	0	0	0	0	142
9 1301 County Counsel	0	0	0	0	0	0	0	0	0	0
10 1401 Human Resources	0	2,413	0	0	0	0	0	0	0	0
11 1700 Building Maintenance	0	0	0	0	0	0	0	0	0	513
<b>Total Current Allocations</b>	<b>6,208</b>	<b>10,441</b>	<b>267</b>	<b>376</b>	<b>0</b>	<b>222</b>	<b>819</b>	<b>0</b>	<b>0</b>	<b>5,195</b>
Less: Prior Year Allocations	0	4,760	0	1	28	43,953	6,250	262	241	9,823
Carry-Forward	0	5,681	0	375	(28)	(43,731)	(5,431)	(262)	(241)	(4,628)
<b>Proposed Costs</b>	<b>\$6,208</b>	<b>\$16,122</b>	<b>\$267</b>	<b>\$751</b>	<b>\$(28)</b>	<b>\$(43,508)</b>	<b>\$(4,612)</b>	<b>\$(262)</b>	<b>\$(241)</b>	<b>\$567</b>

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Department	5101-05 Welfare- Social Workers	5101-10 Welfare- Admin Support	5101-15 Welfare-Non- Welfare Admin Svcs	5101-20 Welfare- Social Services	5101-30 Welfare- Eligibility & Nonservices	5101-35 Welfare- Welfare Fraud	5101-40 Welfare- Clerical Support	5101-45 Welfare- Adults	5201 In- Home Supportive Services	5204 TANF- Family Group
1 Building Occupancy	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Tax Assessment	0	0	0	0	0	0	0	0	0	0
4 External Audit	13	88	2	346	47	9	15	4	0	0
5 1102 County Administrator	25,679	16,275	4,030	41,335	163,478	6,407	2,583	11,729	0	0
6 1201 Auditor-Controller	16,602	23,741	2,990	32,763	109,080	4,905	8,258	7,601	0	0
7 1202 Treasurer-Tax Collector	0	0	0	0	0	0	0	0	0	0
8 1205 General Services Department	0	0	0	0	0	0	0	0	0	0
9 1301 County Counsel	0	0	0	0	0	0	0	0	0	0
10 1401 Human Resources	23,064	14,618	3,620	15,775	62,392	2,445	986	4,476	0	0
11 1700 Building Maintenance	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>65,358</b>	<b>54,722</b>	<b>10,642</b>	<b>90,219</b>	<b>334,997</b>	<b>13,766</b>	<b>11,842</b>	<b>23,810</b>	<b>0</b>	<b>0</b>
Less: Prior Year Allocations	58,208	63,023	5,592	70,318	242,978	5,893	65,016	0	9,822	46,647
Carry-Forward	7,150	(8,301)	5,050	19,901	92,019	7,873	(53,174)	0	(9,822)	(46,647)
<b>Proposed Costs</b>	<b>\$72,509</b>	<b>\$46,422</b>	<b>\$15,692</b>	<b>\$110,120</b>	<b>\$427,015</b>	<b>\$21,640</b>	<b>\$(41,331)</b>	<b>\$23,810</b>	<b>\$(9,822)</b>	<b>\$(46,647)</b>

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Department	5206 TANF- Foster Care	5211 Delinquent Tax Sales Trust Fund	5302 General Relief	5601 Veterans Service Officer	6201-35 Library- Literacy Prg	7202 Subsidy Requests Organization s	7204 Ettl Hall	5100 Children/Fam ily Comm.	5116 DNA ID Prop 69 State	5121 Redevelopm ent Prop Tax
1 Building Occupancy	\$0	\$0	\$0	\$0	\$940	\$0	\$3,279	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Tax Assessment	0	0	0	0	0	0	144	0	0	0
4 External Audit	0	0	0	2	22	0	95	0	0	0
5 1102 County Administrator	0	0	0	0	0	0	0	4,185	0	0
6 1201 Auditor-Controller	0	0	0	8	328	0	458	6,940	31	31
7 1202 Treasurer-Tax Collector	0	0	0	0	0	0	0	3,202	6	177
8 1205 General Services Department	0	0	142	0	567	0	(1,386)	65	0	0
9 1301 County Counsel	0	0	0	0	0	0	0	11,590	0	0
10 1401 Human Resources	0	0	0	0	0	0	0	3,759	0	0
11 1700 Building Maintenance	0	0	0	0	6,645	0	20,003	770	0	0
<b>Total Current Allocations</b>	<b>0</b>	<b>0</b>	<b>142</b>	<b>10</b>	<b>8,501</b>	<b>0</b>	<b>22,593</b>	<b>30,511</b>	<b>37</b>	<b>208</b>
Less: Prior Year Allocations	28,265	55	137	600	7,513	139	27,874	24,615	44	13,701
Carry-Forward	(28,265)	(55)	5	(590)	988	(139)	(5,281)	5,896	(7)	(13,493)
<b>Proposed Costs</b>	<b>\$(28,265)</b>	<b>\$(55)</b>	<b>\$146</b>	<b>\$(581)</b>	<b>\$9,490</b>	<b>\$(139)</b>	<b>\$17,312</b>	<b>\$36,407</b>	<b>\$30</b>	<b>\$(13,285)</b>

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Department	5193 Highland EST Improv Redemption	5195 Boyd Ranch/Stone Improv Redmpt	5203 Agency Collections Payable	5209 Aid for Adoption	5212 Local Transportatio n Tax	5215 Tax Collector's Trust	5216 Consolidated Courts	5218 Taxes	5219 In Lieu Tax Trust	5240 City of Live Oak
1 Building Occupancy	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Tax Assessment	0	0	0	0	0	0	0	0	0	0
4 External Audit	0	0	0	0	0	0	0	0	0	0
5 1102 County Administrator	0	0	0	0	0	0	0	0	0	0
6 1201 Auditor-Controller	0	0	483	0	140	2,548	0	2,033	47	226
7 1202 Treasurer-Tax Collector	2	0	344	0	142	0	0	4,042	0	406
8 1205 General Services Department	0	0	0	0	0	0	0	0	0	0
9 1301 County Counsel	0	0	0	0	0	0	0	0	0	0
10 1401 Human Resources	0	0	0	0	0	0	0	0	0	0
11 1700 Building Maintenance	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>2</b>	<b>0</b>	<b>827</b>	<b>0</b>	<b>283</b>	<b>2,548</b>	<b>0</b>	<b>6,076</b>	<b>47</b>	<b>632</b>
Less: Prior Year Allocations	0	0	402	17,675	239	2,803	0	5,401	25	305
Carry-Forward	0	0	425	(17,675)	44	(255)	0	675	22	327
<b>Proposed Costs</b>	<b>\$2</b>	<b>\$0</b>	<b>\$1,252</b>	<b>\$(17,675)</b>	<b>\$326</b>	<b>\$2,292</b>	<b>\$0</b>	<b>\$6,750</b>	<b>\$68</b>	<b>\$959</b>

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Department	5241 City of Yuba City	5262 Sutter- Butte Flood Control	5263 Sac Area Flood Control	5265 FRAQMD	5267 Statewide Comm Infrastructure	5277 Narco	6401 Fairview Cemetery	6402 Live Oak Cemetery	6403 Meridian Cemetery Trust	6404 Nicolaus Cemetery
1 Building Occupancy	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Tax Assessment	0	0	0	0	0	0	0	0	0	0
4 External Audit	0	0	0	0	0	0	0	0	0	0
5 1102 County Administrator	0	0	0	0	0	0	0	0	0	0
6 1201 Auditor-Controller	234	23	23	23	16	0	1,416	4,400	0	300
7 1202 Treasurer-Tax Collector	157	52	3	1	1	19	130	1,369	10	121
8 1205 General Services Department	0	0	0	0	0	0	0	0	0	0
9 1301 County Counsel	0	0	0	23,147	0	0	0	291	0	0
10 1401 Human Resources	0	0	0	0	0	0	513	1,617	0	0
11 1700 Building Maintenance	0	171	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>391</b>	<b>246</b>	<b>27</b>	<b>23,171</b>	<b>17</b>	<b>19</b>	<b>2,058</b>	<b>7,677</b>	<b>10</b>	<b>421</b>
Less: Prior Year Allocations	394	102	27	(1,107)	17	2,890	1,992	6,217	1	309
Carry-Forward	(3)	144	(0)	24,278	(0)	(2,871)	66	1,460	9	112
<b>Proposed Costs</b>	<b>\$388</b>	<b>\$390</b>	<b>\$26</b>	<b>\$47,450</b>	<b>\$16</b>	<b>\$(2,851)</b>	<b>\$2,124</b>	<b>\$9,137</b>	<b>\$19</b>	<b>\$532</b>

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Department	6405 Pleasant Grove Cemetery	6406 Sutter Cemetery	6415 Gilsizer County Drainage	6416 Live Oak Cemetery Spec Assess	6419 Meridian Fire District	6420 Sutter Basin Fire	6424 Levee Disrt #1- Feather River	6426 Levee District #1	6427 Levee District #9	6428 Maintenance Area #3
1 Building Occupancy	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Tax Assessment	0	0	0	0	0	0	0	0	0	0
4 External Audit	0	0	0	0	0	0	0	0	0	0
5 1102 County Administrator	0	0	0	0	0	0	0	0	0	0
6 1201 Auditor-Controller	456	19,168	4,054	662	47	1,273	645	8,257	1,149	23
7 1202 Treasurer-Tax Collector	229	2,981	5,140	0	363	296	44	2,649	1,116	5
8 1205 General Services Department	0	0	425	0	0	0	0	0	0	0
9 1301 County Counsel	0	0	848	0	0	0	0	0	418	0
10 1401 Human Resources	0	6,586	1,104	0	0	0	0	1,262	0	0
11 1700 Building Maintenance	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>684</b>	<b>28,735</b>	<b>11,571</b>	<b>662</b>	<b>409</b>	<b>1,570</b>	<b>689</b>	<b>12,167</b>	<b>2,683</b>	<b>29</b>
Less: Prior Year Allocations	406	24,769	12,266	561	98	1,385	682	8,891	898	301
Carry-Forward	278	3,966	(695)	101	311	185	7	3,276	1,785	(272)
<b>Proposed Costs</b>	<b>\$963</b>	<b>\$32,701</b>	<b>\$10,876</b>	<b>\$764</b>	<b>\$721</b>	<b>\$1,754</b>	<b>\$696</b>	<b>\$15,444</b>	<b>\$4,469</b>	<b>\$(244)</b>

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Department	6429 Maintenance Area #7 Zone 2	6430 Maintenance Area #7 Zone 3	6431 Maintenance Area #7 Zone 4	6434 Bear River Levee Maintenance	6435 Colusa Mosquito Abatement	6436 S-Y Mosquito & Vector Control	6437 Maintenance Area #16 Zone 1	6438 Maintenance Area #16 Zone 2	6439 Maintenance Area #16 Zone 3	6440 Maintenance Area #16 Zone 4
1 Building Occupancy	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Tax Assessment	0	0	0	0	0	0	0	0	0	0
4 External Audit	0	0	0	0	0	0	0	0	0	0
5 1102 County Administrator	0	0	0	0	0	0	0	0	0	0
6 1201 Auditor-Controller	23	23	23	8	23	24,500	23	23	23	23
7 1202 Treasurer-Tax Collector	0	1	4	(0)	0	4,545	1	1	1	3
8 1205 General Services Department	0	0	0	0	0	0	0	0	0	0
9 1301 County Counsel	0	0	0	0	0	0	0	0	0	0
10 1401 Human Resources	0	0	0	0	0	0	0	0	0	0
11 1700 Building Maintenance	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>24</b>	<b>24</b>	<b>27</b>	<b>7</b>	<b>24</b>	<b>29,045</b>	<b>24</b>	<b>25</b>	<b>24</b>	<b>27</b>
Less: Prior Year Allocations	0	30	56	8	25	19,611	32	31	31	45
Carry-Forward	0	(6)	(29)	(1)	(1)	9,434	(8)	(6)	(7)	(18)
<b>Proposed Costs</b>	<b>\$24</b>	<b>\$18</b>	<b>\$(2)</b>	<b>\$7</b>	<b>\$23</b>	<b>\$38,479</b>	<b>\$16</b>	<b>\$18</b>	<b>\$17</b>	<b>\$9</b>



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Department	6449 Reclamation District #1000	6451 Reclamation District #70	6452 Reclamation District #777	6453 Reclamation District #817	6455 Reclamation District #1001	6458 Reclamation District #2054	6459 Reclamation District #2056	6460 Reclamation District #2103	6461 Reclamation District #1500	6462 Reclamation District #1660
1 Building Occupancy	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Tax Assessment	0	0	0	0	0	0	0	0	0	0
4 External Audit	0	0	0	0	0	0	0	0	0	0
5 1102 County Administrator	0	0	0	0	0	0	0	0	0	0
6 1201 Auditor-Controller	23	140	8	23	109	16	0	0	86	109
7 1202 Treasurer-Tax Collector	3	76	59	0	174	50	66	0	385	84
8 1205 General Services Department	0	0	0	0	0	0	0	0	0	0
9 1301 County Counsel	0	0	0	0	0	0	0	0	0	0
10 1401 Human Resources	0	0	0	0	0	0	0	0	0	0
11 1700 Building Maintenance	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	26	216	67	24	283	66	66	0	470	193
Less: Prior Year Allocations	28	213	54	25	161	53	50	0	403	144
Carry-Forward	(2)	3	13	(1)	122	13	16	0	67	49
<b>Proposed Costs</b>	<b>\$25</b>	<b>\$219</b>	<b>\$80</b>	<b>\$22</b>	<b>\$406</b>	<b>\$79</b>	<b>\$83</b>	<b>\$0</b>	<b>\$537</b>	<b>\$242</b>

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Department	6470 Sutter County Resource Conservtn	6471 LAFCO	6480 Butte Water District	6481 Feather Water District	6484 SCS-D- 90 Series A- Imprv Redemptn	6489 CA First Sutter	6490 CA Enterp Dev Auth Comm Pace	6491 California Hero Program	7561 Yuba City Unified CFD #1	7562 Woodland Unified
1 Building Occupancy	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Tax Assessment	0	0	0	0	0	0	0	0	0	0
4 External Audit	0	0	0	0	0	0	0	0	0	0
5 1102 County Administrator	0	0	0	0	0	0	0	0	0	0
6 1201 Auditor-Controller	1,532	534	23	23	31	23	16	16	0	16
7 1202 Treasurer-Tax Collector	13	111	1	9	359	4	2	3	0	0
8 1205 General Services Department	0	0	0	0	0	0	0	0	0	0
9 1301 County Counsel	317	0	0	0	0	0	0	0	0	0
10 1401 Human Resources	808	0	0	0	0	0	0	0	0	0
11 1700 Building Maintenance	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>2,670</b>	<b>646</b>	<b>24</b>	<b>32</b>	<b>390</b>	<b>27</b>	<b>17</b>	<b>18</b>	<b>0</b>	<b>16</b>
Less: Prior Year Allocations	1,456	452	26	44	1,183	19	0	0	(140,378)	25
Carry-Forward	1,214	194	(2)	(12)	(793)	8	0	0	140,378	(9)
<b>Proposed Costs</b>	<b>\$3,884</b>	<b>\$840</b>	<b>\$23</b>	<b>\$20</b>	<b>\$(404)</b>	<b>\$35</b>	<b>\$17</b>	<b>\$18</b>	<b>\$140,378</b>	<b>\$6</b>

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**Summary Schedule**

Department	7565 Sutter Co Schools	7577 Yuba Community College	7601 E Nicolaus High 2000 Debt	7602 Woodland Unified Debt Ser	7607 Sutter High 2008 Bond Deb	7651 YC#99- 1 Series C Bonds Db	7652 YC 2004-1 Meas K Bonds Deb	7654 Franklin Elem 2006 DBT Ser	7655 Yuba Comm. College Distr DS-A	7656 Yuba Comm. College Distr DS-B
1 Building Occupancy	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Tax Assessment	0	0	0	0	0	0	0	0	0	0
4 External Audit	0	0	0	0	0	0	0	0	0	0
5 1102 County Administrator	0	0	0	0	0	0	0	0	0	0
6 1201 Auditor-Controller	8	23	23	8	39	70	39	23	23	23
7 1202 Treasurer-Tax Collector	28,195	0	0	0	0	0	0	0	0	0
8 1205 General Services Department	0	0	0	0	0	0	0	0	0	0
9 1301 County Counsel	0	0	0	0	0	0	0	0	0	0
10 1401 Human Resources	0	0	0	0	0	0	0	0	0	0
11 1700 Building Maintenance	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<u>28,202</u>	<u>23</u>	<u>23</u>	<u>8</u>	<u>39</u>	<u>70</u>	<u>39</u>	<u>23</u>	<u>23</u>	<u>23</u>
Less: Prior Year Allocations	159,365	0	1,789	0	1,905	11,149	7,399	424	0	0
Carry-Forward	(131,163)	0	(1,766)	0	(1,866)	(11,079)	(7,360)	(401)	0	0
<b>Proposed Costs</b>	<u><u>\$(102,960)</u></u>	<u><u>\$23</u></u>	<u><u>\$(1,742)</u></u>	<u><u>\$8</u></u>	<u><u>\$(1,827)</u></u>	<u><u>\$(11,009)</u></u>	<u><u>\$(7,321)</u></u>	<u><u>\$(377)</u></u>	<u><u>\$23</u></u>	<u><u>\$23</u></u>

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Department	7657 Yuba Comm College Distrb	7661 LO#04- 1 Series A Bonds Db	7663 East Nicolaus H 2014 Debt Svc	NVBH North Valley Beh Health	YSDI Yuba- Sutter Disposal	Total
1 Building Occupancy	\$0	\$0	\$0	\$0	\$0	\$534,990
2 Equipment Depreciation	0	0	0	0	0	751,493
3 Tax Assessment	0	0	0	0	0	52,702
4 External Audit	0	0	0	0	0	24,417
5 1102 County Administrator	0	0	0	0	0	1,280,646
6 1201 Auditor-Controller	23	62	23	0	0	1,496,670
7 1202 Treasurer-Tax Collector	0	0	0	0	0	149,635
8 1205 General Services Department	0	0	0	0	0	143,095
9 1301 County Counsel	0	0	0	5,575	0	941,317
10 1401 Human Resources	0	0	0	0	0	1,039,182
11 1700 Building Maintenance	0	0	0	0	0	2,858,783
<b>Total Current Allocations</b>	<u>23</u>	<u>62</u>	<u>23</u>	<u>5,575</u>	<u>0</u>	<u>9,272,930</u>
Less: Prior Year Allocations	0	2,788	0	447	0	8,838,846
Carry-Forward	0	(2,726)	0	5,128	0	389,224
<b>Proposed Costs</b>	<u>\$23</u>	<u>\$(2,663)</u>	<u>\$23</u>	<u>\$10,703</u>	<u>\$0</u>	<u>\$9,662,154</u>

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Department	Current Allocation	Prior Year Allocation	Carry- Forward	Adjustments	Proposed Cost
12 1101 Board of Supervisors	71,384	68,205	3,179	0	74,564
13 1105 Clerk of the Board	11,267	14,459	(3,192)	0	8,075
14 1203 Assessor	184,150	185,462	(1,312)	0	182,839
15 1204 Revenue Collection	18,420	17,748	672	0	19,093
16 1502 Elections	126,365	121,881	4,484	0	130,849
17 1600 Sheriff-Communications	168,601	119,745	48,856	0	217,456
18 1920 Engineering Services	70,051	61,119	8,932	0	78,984
19 1922 Water Resources	18,516	29,266	(10,750)	0	7,765
20 2103 Sheriff's Court Bailiffs	47,458	20,271	27,187	0	74,645
21 2106 Public Defender	7,920	6,501	1,419	0	9,340
22 2112 Consolidated Courts	1,709	1,947	(238)	0	1,472
23 2125 District Attorney	69,203	172,078	(102,875)	0	(33,672)
24 2125-01 DA-Criminal Division	134,612	92,709	41,903	0	176,515
25 2125-03 DA-Victim/Witness Assistance	291	99,153	(98,862)	0	(98,571)
26 2125-05 DA-Statutory Rape Vert Prose	0	571	(571)	0	(571)
27 2201 Sheriff-Coroner	756,588	729,954	26,634	0	783,222
28 2205 Sheriff-Boat Patrol	9,988	9,527	461	0	10,449
29 2208 Sheriff-Live Oak Contract	32,454	25,787	6,667	0	39,120
30 2301 Sheriff-County Jail	699,530	891,977	(192,447)	0	507,083
31 2302 Anti-Drug Abuse Enforcement	0	0	0	0	0
32 2304 Probation	308,070	256,949	51,121	0	359,192
33 2309 Bi-County Juvenile Hall	8,228	17,125	(8,897)	0	(669)
34 2401 Emergency Services	62,222	24,508	37,714	0	99,935
35 2402 Fire Services Administration	20,472	3,985	16,487	0	36,960
36 2601 Agricultural Commissioner	247,170	192,872	54,298	0	301,468
37 2706 Recorder	89,554	78,316	11,238	0	100,792
38 2709 Pub. Guardian/Conservator	113,747	71,457	42,290	0	156,036
39 2710 County Clerk	29,779	56,977	(27,198)	0	2,581
40 2721 Development Services	181,258	102,849	78,409	0	259,666
41 2724-24 Planning & Building	95,581	64,806	30,775	0	126,355
42 2724-31 Community Services Building	28,226	33,933	(5,707)	0	22,518
43 2724-32 Code Enforcement Svcs	12,287	59,957	(47,670)	0	(35,382)
44 2725 Environmental Health	43,222	42,010	1,212	0	44,434
45 2726 Animal Control	9,466	10,377	(911)	0	8,555
46 2727 CUPA	2,338	3,693	(1,355)	0	983
47 3100 Road	109,298	123,134	(13,836)	0	95,462
48 3200 County Airport	450	1,382	(932)	0	(482)
49 3300 Transportation Development	106	997	(891)	0	(785)
50 4102-00 Mental Health	612,830	590,487	22,343	0	635,172
51 4103-10 Health	377,367	322,597	54,770	0	432,137
52 4104-00 Mental Health Service Act	7,442	10,525	(3,083)	0	4,358

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Department	Current Allocation	Prior Year Allocation	Carry- Forward	Adjustments	Proposed Cost
53 4120-00 Human Services Admin	164,455	128,882	35,573	0	200,028
54 4580 Fleet Management ISF	45,705	54,003	(8,298)	0	37,407
55 4581 Information Technology ISF	181,581	169,217	12,364	0	193,945
56 4590 Liability Insurance ISF	8,217	8,961	(744)	0	7,472
57 4591 Workers' Comp. Ins. ISF	24,147	15,724	8,423	0	32,570
58 4595 Employee Wellness Services	4,387	2,093	2,294	0	6,682
59 5000 Trial Court Agency	21,981	63,708	(41,727)	0	(19,745)
60 5101-00 Welfare	755,930	608,374	147,556	0	903,485
61 5200 IHSS Public Authority	3,038	10,926	(7,888)	0	(4,849)
62 6201 County Library	252,322	213,214	39,108	0	291,429
63 6301 Bi-County Farm Advisor	36,228	34,923	1,305	0	37,533
64 7101 Parks and Recreation	62,337	183,633	(121,296)	0	(58,959)
65 7201 Community Memorial Museum	112,648	76,824	35,824	0	148,472
66 7203 Vets Memorial Community Bldg	87,224	116,440	(29,216)	0	58,008
67 Other Departments	0	0	0	0	0
68 Non-County Agencies	0	0	0	0	0
69 0112 Child Supp Serv Reimb/Adjustme	116,467	135,226	(18,759)	0	97,708
70 0140 County Local Revenue Fund	12,680	1,002	11,678	0	24,357
71 0177 CCPIF SB 678	1,133	234	899	0	2,031
72 0184 Sheriff Inmate Welfare	8,709	9,393	(684)	0	8,026
73 0241 Public Safety Realignment 2011	19	97	(78)	0	(58)
74 0252 Emergency Medical Service	1,892	561	1,331	0	3,224
75 0253 RLF CDBG Housing Rehabilitatio	712	45	667	0	1,378
76 0273 Local Innovation	75	6	69	0	144
77 0284 CDBG Housing Rehab 04-STB	180	15	165	0	345
78 0289 EDBG PI Fund	1,621	5,351	(3,730)	0	(2,109)
79 0301 County Service Area G	89	54	35	0	124
80 0305 County Service Area F	82,626	79,547	3,079	0	85,705
81 0309 County Service Area C	4,408	2,190	2,218	0	6,626
82 0311 County Service Area D	5,125	2,571	2,554	0	7,680
83 0320 Sutter County Water Agency	2,339	408	1,931	0	4,271
84 0321 Lo Canal Operations & Maintence	722	371	351	0	1,073
85 0326 County Water Zone #4	488	47	441	0	930
86 0327 County Water Zone #5	1,151	110	1,041	0	2,192
87 0329 County Water Zone #7	424	36	388	0	811
88 0330 County Water Zone #8	49	12	37	0	86
89 0340 Co Consolid St Lighting District	2,708	569	2,139	0	4,847
90 0395 Rio Ramaza Comm. Serv District	671	1,163	(492)	0	180
91 1103 Non-Departmental Expense	116,162	237,663	(121,501)	0	(5,339)
92 1209 General Revenues	19,305	3,705	15,600	0	34,905
93 1801 Plant Acquisition	4,446	16,914	(12,468)	0	(8,021)

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Department	Current Allocation	Prior Year Allocation	Carry- Forward	Adjustments	Proposed Cost
94 1803 Capital Projects	7	9,814	(9,807)	0	(9,800)
95 1911 General Insurance & Bonds	1,603	468	1,135	0	2,738
96 1923 Flood Control	116	2,586	(2,470)	0	(2,354)
97 2104 Grand Jury	7,416	11,045	(3,629)	0	3,787
98 2109 Trial Court Funding	492	4,398	(3,906)	0	(3,413)
99 2125-04 DA-Spousal Abuser Prosecut	0	0	0	0	0
100 2125-08 DA-Criminal Investigation	93,575	61,785	31,790	0	125,364
101 2125-09 DA-Welfare Investigation	0	29	(29)	0	(29)
102 2125-72 Local Community Correction A	5,967	4,824	1,143	0	7,111
103 2127-00 Victim Services	83,044	849	82,195	0	165,239
104 2202 Net 5-Sheriff	7,448	3,358	4,090	0	11,537
105 2204 Sheriff's Trn Cnt	2,416	0	0	0	2,416
106 2215 Public Safety-County Share	(1)	0	0	0	(1)
107 2303 Delinquency Prevention Commis	111	58	53	0	165
108 2403 February 2017 Flood	265	0	0	0	265
109 2703 Fish & Game Propagation	7,721	368	7,353	0	15,075
110 2711 Domestic Violence Centers	10	143	(133)	0	(124)
111 2724-29 Comm Svc Planning-Riego Rc	7,865	0	0	0	7,865
112 3000 Urban area Resident St Lightning	217	255	(38)	0	178
113 4102-01 Mental Health-Admin Support	137,160	106,052	31,108	0	168,268
114 4102-02 Mental Health-Homeless Mgt	2,601	169	2,432	0	5,032
115 4102-03 Mental Health-Crisis Clinic	107,576	53,045	54,531	0	162,106
116 4102-04 Mental Health-Community Ser	2,004	106	1,898	0	3,902
117 4102-07 Mental Health-Inpatient	178,129	175,872	2,257	0	180,387
118 4102-08 Mental Health-Managed Care	693	8,650	(7,957)	0	(7,264)
119 4102-09 Mental Health-IMD/SNF Facili	209	4,481	(4,272)	0	(4,063)
120 4102-10 Mental Health-Non IMD	605	14	591	0	1,197
121 4102-12 Mental Health-Day Treatment/	9,243	684	8,559	0	17,803
122 4102-13 Mental Health-Juvenile Hall/Je	0	16	(16)	0	(16)
123 4102-14 Mental Health-Homeless Men	0	153	(153)	0	(153)
124 4102-15 Mental Health-Conditional Rel	859	9,020	(8,161)	0	(7,302)
125 4102-16 Mental Health-Outpatient/Adu	81,080	56,887	24,193	0	105,273
126 4102-17 Mental Health-Outpatient/Chik	89,233	34,307	54,926	0	144,159
127 4102-19 Mental Health-Children's IEP S	0	4	(4)	0	(4)
128 4102-20 Mental Health-Advocacy	10	422	(412)	0	(403)
129 4102-22 Mental Health-Camp Singer	10	3,525	(3,515)	0	(3,506)
130 4102-25 Mental Health-Systems of Car	9,849	255	9,594	0	19,443
131 4102-26 Mental Health-Sutter County E	16,802	6,948	9,854	0	26,655
132 4102-29 Mental Health-Yuba County B	58	8,011	(7,953)	0	(7,895)
133 4102-31 Mental Health-CSS/Admin Su	174	1,079	(905)	0	(732)
134 4102-32 Mental Health-CSOC Adult Pr	48	1,621	(1,573)	0	(1,524)

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Department	Current Allocation	Prior Year Allocation	Carry- Forward	Adjustments	Proposed Cost
135 4102-34 Mental Health-Victor Commun	19	216	(197)	0	(177)
136 4102-35 Mental Health-CSS/Direct/Cas	443	5,776	(5,333)	0	(4,890)
137 4102-36 Mental Health-Substance Abu	0	89	(89)	0	(89)
138 4102-38 Mental Health-Justice Asst. G	0	11	(11)	0	(11)
139 4102-41 Mental Health-Alcohol Admin	2,083	324	1,759	0	3,842
140 4102-42 Mental Health-Prevention	17,412	7,308	10,104	0	27,516
141 4102-44 Mental Health-Safe & Drug Fr	0	5	(5)	0	(5)
142 4102-48 Mental Health-Sutter Co CW [	8,378	3,249	5,129	0	13,508
143 4102-50 Mental Health-Drug Outpatien	641	15,554	(14,913)	0	(14,272)
144 4102-51 Mental Health-OFC	17,742	170	17,572	0	35,314
145 4102-52 Mental Health-Drug/Outreach	0	10	(10)	0	(10)
146 4102-53 Mental Health-Drug & Alcohol	0	175	(175)	0	(175)
147 4102-54 Mental Health-First Steps	44,980	31,022	13,958	0	58,937
148 4102-58 Mental Health-Drug Court SC	2,332	3,826	(1,494)	0	839
149 4102-59 Mental Health-Yuba County	39	322	(283)	0	(245)
150 4102-60 Mental Health-Walnut Grove C	10	0	0	0	10
151 4102-65 Mental Health-UR/QI Program	26,577	16,821	9,756	0	36,334
152 4102-68 Mental Health-Drug Medi-Cal	1,309	731	578	0	1,888
153 4102-72 Mental Health-Local Comm C	18,427	9,171	9,256	0	27,682
154 4102-80 Mental Health-SB678	10	3,299	(3,289)	0	(3,280)
155 4102-81 Mental Health-Juvenile Probat	19	3,065	(3,046)	0	(3,026)
156 4102-82 Mental Health-Forensic	36,686	2,037	34,649	0	71,334
157 4102-701 Mental Health-Youth and Far	45,205	35,772	9,433	0	54,639
158 4102-702 Mental Health-Youth & Fam	33,970	8,132	25,838	0	59,808
159 4102-704 Mental Health-Adult FSP Ser	27,839	8,801	19,038	0	46,878
160 4102-705 Mental Health-Adult Non-FSP	96,904	88,285	8,619	0	105,524
161 4102-706 Mental Health-Ethnic Outrea	37,915	22,437	15,478	0	53,394
162 4102-707 Mental Health-MHSA Homek	29	6,036	(6,007)	0	(5,978)
163 4102-712 Mental Health-Community Pr	28,958	19,646	9,312	0	38,271
164 4102-714 Mental Health-MH Serv Act I	106	1,296	(1,190)	0	(1,084)
165 4102-715 Mental Health-Work Educatio	171	1,089	(918)	0	(747)
166 4102-716 Mental Health-Innovation	1,272	10,159	(8,887)	0	(7,614)
167 4102-717 Mental Health-Administrative	9,015	4,774	4,241	0	13,255
168 4103-12 Health-Children & Family	4,219	3,480	739	0	4,958
169 4103-15 Health-Vital Statistics	270	477	(207)	0	63
170 4103-20 Health-CCS	20,961	11,121	9,840	0	30,801
171 4103-22 Health-Homeless Pilot	12,864	7	12,857	0	25,722
172 4103-26 Health-MCH	4,435	1,133	3,302	0	7,736
173 4103-29 Health-Foster Care	4,333	6,092	(1,759)	0	2,575
174 4103-30 Health-Nursing Admin	8,808	4,077	4,731	0	13,539
175 4103-31 Health-CHDP	4,013	8,857	(4,844)	0	(831)



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176 4103-33 Health-CMSP Local Health Cc	4,491	151	4,340	0	8,831
177 4103-35 Health-Field Nursing	3,362	414	2,948	0	6,311
178 4103-36 Health-Bioterrorism	9,788	4,758	5,030	0	14,818
179 4103-37 Health-Pandemic Flu Prepare	735	819	(84)	0	651
180 4103-38 Health-Acute Communicable I	15,356	17,155	(1,799)	0	13,558
181 4103-39 Health-Immunization Grant	449	541	(92)	0	357
182 4103-40 Health-WIC Nutrition	38,192	32,590	5,602	0	43,794
183 4103-43 Health-Homeland Security Gr	146	280	(134)	0	11
184 4103-45 Health-WIC Breast Feeding P	520	431	89	0	608
185 4103-49 Health-P3 Impl Mass Vacc Re	0	1	(1)	0	(1)
186 4103-50 Health-Laboratory	642	2,914	(2,272)	0	(1,631)
187 4103-51 Health-AIDS Surveillance	74	33	41	0	116
188 4103-53 Health-Tuberculosis	0	376	(376)	0	(376)
189 4103-54 Health-Chlamydia	61	108	(47)	0	14
190 4103-55 Health-Lead Poisoning	724	600	124	0	848
191 4103-56 Health-St Tuberculosis Grant	307	336	(29)	0	278
192 4103-57 Health-St. Medi-Cal Outreach	71	1,010	(939)	0	(868)
193 4103-60 Health-Health Education	4,763	21,232	(16,469)	0	(11,706)
194 4103-62 Health-Non-Hlth Dept Immuniz	0	27	(27)	0	(27)
195 4103-65 Health-Community Chronic Di	143	126	17	0	160
196 4103-66 Health-Supp Nutritional Asst F	9,579	14,771	(5,192)	0	4,387
197 4103-67 Health-Supp Nutr Asst Prgm E	0	2,388	(2,388)	0	(2,388)
198 4103-68 Health-Ebola Supplemental	0	62	(62)	0	(62)
199 4103-69 Health - Oral Care	3,832	0	0	0	3,832
200 4103-78 Health-Injury Prevention	404	394	10	0	414
201 4103-81 Health-Public Health Clinic	11,054	6,868	4,186	0	15,241
202 4103-98 Health - Prop 56 Tobacco Tru	6,208	0	0	0	6,208
203 4103-99 Health-Tobacco Control	10,441	4,760	5,681	0	16,122
204 4109 MHSa Housing Prg	267	0	0	0	267
205 4110 General Health	376	1	375	0	751
206 4120-93 Human Services-Security & C	0	28	(28)	0	(28)
207 4134-00 Jail Medical	222	43,953	(43,731)	0	(43,508)
208 4134-72 Jail Medical-LCC	819	6,250	(5,431)	0	(4,612)
209 4201 Non-County Providers	0	262	(262)	0	(262)
210 4301 California Children's Services	0	241	(241)	0	(241)
211 4400 Sutter Co Waterworks Dist #1	5,195	9,823	(4,628)	0	567
212 5101-05 Welfare-Social Workers Empy	65,358	58,208	7,150	0	72,509
213 5101-10 Welfare-Admin Support	54,722	63,023	(8,301)	0	46,422
214 5101-15 Welfare-Non-Welfare Admin S	10,642	5,592	5,050	0	15,692
215 5101-20 Welfare-Social Services	90,219	70,318	19,901	0	110,120
216 5101-30 Welfare-Eligibility & Nonservic	334,997	242,978	92,019	0	427,015

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Department	Current Allocation	Prior Year Allocation	Carry- Forward	Adjustments	Proposed Cost
217 5101-35 Welfare-Welfare Fraud	13,766	5,893	7,873	0	21,640
218 5101-40 Welfare-Clerical Support	11,842	65,016	(53,174)	0	(41,331)
219 5101-45 Welfare-Adults	23,810	0	0	0	23,810
220 5201 In-Home Supportive Services	0	9,822	(9,822)	0	(9,822)
221 5204 TANF-Family Group	0	46,647	(46,647)	0	(46,647)
222 5206 TANF-Foster Care	0	28,265	(28,265)	0	(28,265)
223 5211 Delinquent Tax Sales Trust Fund	0	55	(55)	0	(55)
224 5302 General Relief	142	137	5	0	146
225 5601 Veterans Service Officer	10	600	(590)	0	(581)
226 6201-35 Library-Literacy Prg	8,501	7,513	988	0	9,490
227 7202 Subsidy Requests Organizations	0	139	(139)	0	(139)
228 7204 Ettl Hall	22,593	27,874	(5,281)	0	17,312
229 5100 Children/Family Comm.	30,511	24,615	5,896	0	36,407
230 5116 DNA ID Prop 69 State	37	44	(7)	0	30
231 5121 Redevelopment Prop Tax	208	13,701	(13,493)	0	(13,285)
232 5193 Highland EST Improv Redemptio	2	0	0	0	2
233 5195 Boyd Ranch/Stone Improv Redm	0	0	0	0	0
234 5203 Agency Collections Payable	827	402	425	0	1,252
235 5209 Aid for Adoption	0	17,675	(17,675)	0	(17,675)
236 5212 Local Transportation Tax	283	239	44	0	326
237 5215 Tax Collector's Trust	2,548	2,803	(255)	0	2,292
238 5216 Consolidated Courts	0	0	0	0	0
239 5218 Taxes	6,076	5,401	675	0	6,750
240 5219 In Lieu Tax Trust	47	25	22	0	68
241 5240 City of Live Oak	632	305	327	0	959
242 5241 City of Yuba City	391	394	(3)	0	388
243 5262 Sutter-Butte Flood Control	246	102	144	0	390
244 5263 Sac Area Flood Control	27	27	(0)	0	26
245 5265 FRAQMD	23,171	(1,107)	24,278	0	47,450
246 5267 Statewide Comm Infrastructure	17	17	(0)	0	16
247 5277 Narco	19	2,890	(2,871)	0	(2,851)
248 6401 Fairview Cemetery	2,058	1,992	66	0	2,124
249 6402 Live Oak Cemetery	7,677	6,217	1,460	0	9,137
250 6403 Meridian Cemetery Trust	10	1	9	0	19
251 6404 Nicolaus Cemetery	421	309	112	0	532
252 6405 Pleasant Grove Cemetery	684	406	278	0	963
253 6406 Sutter Cemetery	28,735	24,769	3,966	0	32,701
254 6415 Gilsizer County Drainage	11,571	12,266	(695)	0	10,876
255 6416 Live Oak Cemetery Spec Assess	662	561	101	0	764
256 6419 Meridian Fire District	409	98	311	0	721
257 6420 Sutter Basin Fire	1,570	1,385	185	0	1,754

**SUTTER COUNTY, CALIFORNIA**  
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**Carry Forward Schedule**

Department	Current Allocation	Prior Year Allocation	Carry- Forward	Adjustments	Proposed Cost
258 6424 Levee Disrt #1-Feather River	689	682	7	0	696
259 6426 Levee District #1	12,167	8,891	3,276	0	15,444
260 6427 Levee District #9	2,683	898	1,785	0	4,469
261 6428 Maintenance Area #3	29	301	(272)	0	(244)
262 6429 Maintenance Area #7 Zone 2	24	0	0	0	24
263 6430 Maintenance Area #7 Zone 3	24	30	(6)	0	18
264 6431 Maintenance Area #7 Zone 4	27	56	(29)	0	(2)
265 6434 Bear River Levee Maintenance	7	8	(1)	0	7
266 6435 Colusa Mosquito Abatement	24	25	(1)	0	23
267 6436 S-Y Mosquito & Vector Control	29,045	19,611	9,434	0	38,479
268 6437 Maintenance Area #16 Zone 1	24	32	(8)	0	16
269 6438 Maintenance Area #16 Zone 2	25	31	(6)	0	18
270 6439 Maintenance Area #16 Zone 3	24	31	(7)	0	17
271 6440 Maintenance Area #16 Zone 4	27	45	(18)	0	9
272 6449 Reclamation District #1000	26	28	(2)	0	25
273 6451 Reclamation District #70	216	213	3	0	219
274 6452 Reclamation District #777	67	54	13	0	80
275 6453 Reclamation District #817	24	25	(1)	0	22
276 6455 Reclamation District #1001	283	161	122	0	406
277 6458 Reclamation District #2054	66	53	13	0	79
278 6459 Reclamation District #2056	66	50	16	0	83
279 6460 Reclamation District #2103	0	0	0	0	0
280 6461 Reclamation District #1500	470	403	67	0	537
281 6462 Reclamation District #1660	193	144	49	0	242
282 6470 Sutter County Resource Conserv	2,670	1,456	1,214	0	3,884
283 6471 LAFCO	646	452	194	0	840
284 6480 Butte Water District	24	26	(2)	0	23
285 6481 Feather Water District	32	44	(12)	0	20
286 6484 SCSD-90 Series A-Imprv Redem	390	1,183	(793)	0	(404)
287 6489 CA First Sutter	27	19	8	0	35
288 6490 CA Enterp Dev Auth Comm Pace	17	0	0	0	17
289 6491 California Hero Program	18	0	0	0	18
290 7561 Yuba City Unified CFD #1	0	(140,378)	140,378	0	140,378
291 7562 Woodland Unified	16	25	(9)	0	6
292 7565 Sutter Co Schools	28,202	159,365	(131,163)	0	(102,960)
293 7577 Yuba Community College	23	0	0	0	23
294 7601 E Nicolaus High 2000 Debt	23	1,789	(1,766)	0	(1,742)
295 7602 Woodland Unified Debt Ser	8	0	0	0	8
296 7607 Sutter High 2008 Bond Deb	39	1,905	(1,866)	0	(1,827)
297 7651 YC#99-1 Series C Bonds Db	70	11,149	(11,079)	0	(11,009)
298 7652 YC 2004-1 Meas K Bonds Deb	39	7,399	(7,360)	0	(7,321)

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**Carry Forward Schedule**

Department	Current Allocation	Prior Year Allocation	Carry- Forward	Adjustments	Proposed Cost
299 7654 Franklin Elem 2006 DBT Ser	23	424	(401)	0	(377)
300 7655 Yuba Comm. College Distr DS-A	23	0	0	0	23
301 7656 Yuba Comm. College Distr DS-B	23	0	0	0	23
302 7657 Yuba Comm College Distrb	23	0	0	0	23
303 7661 LO#04-1 Series A Bonds Db	62	2,788	(2,726)	0	(2,663)
304 7663 East Nicolaus H 2014 Debt Svc	23	0	0	0	23
305 NVBH North Valley Beh Health	5,575	447	5,128	0	10,703
306 YSDI Yuba-Sutter Disposal	0	0	0	0	0
<b>Total</b>	<b>9,272,930</b>	<b>8,838,846</b>	<b>389,224</b>	<b>0</b>	<b>9,662,154</b>

**SUTTER COUNTY, CALIFORNIA**  
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**SUTTER COUNTY, CALIFORNIA**  
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FY 2018-19  
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**A. Department Costs**

Dept:1 Building Occupancy

Description	Amount	General Admin	1160 Civic Center	1130 Civic Center	Courthouse East	433 Second Street	Courthouse West/Annex	Law Enforcement Center	142 Garden Highway
<b>Personnel Costs</b>									
Salaries	0	0	0	0	0	0	0	0	0
Salary % Split		.00%	.00%	.00%	.00%	.00%	.00%	.00%	.00%
Benefits	0	0	0	0	0	0	0	0	0
<b>Subtotal - Personnel Costs</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Services &amp; Supplies Cost</b>									
1160 Civic Center Blvd	60,662	0	60,662	0	0	0	0	0	0
1130 Civic Center Blvd	33,599	0	0	33,599	0	0	0	0	0
Courthouse East	57,840	0	0	0	57,840	0	0	0	0
433 Second Street	294	0	0	0	0	294	0	0	0
Courthouse West/Annex	66,511	0	0	0	0	0	66,511	0	0
Law Enforcement Center	91,130	0	0	0	0	0	0	91,130	0
142 Garden Highway	9,372	0	0	0	0	0	0	0	9,372
146 Garden Highway	902	0	0	0	0	0	0	0	0
1965 Live Oak Blvd	28,971	0	0	0	0	0	0	0	0
1445 Veterans Memorial	55,893	0	0	0	0	0	0	0	0
1435 Veterans Memorial	6,004	0	0	0	0	0	0	0	0
750 Forbes Ave	19,261	0	0	0	0	0	0	0	0
Single Occupancy	141,209	0	0	0	0	0	0	0	0
<b>Subtotal - Services &amp; Supplies</b>	<b>571,648</b>	<b>0</b>	<b>60,662</b>	<b>33,599</b>	<b>57,840</b>	<b>294</b>	<b>66,511</b>	<b>91,130</b>	<b>9,372</b>
<b>Department Cost Total</b>	<b>571,648</b>	<b>0</b>	<b>60,662</b>	<b>33,599</b>	<b>57,840</b>	<b>294</b>	<b>66,511</b>	<b>91,130</b>	<b>9,372</b>
<b>Adjustments to Cost</b>									
Subtotal - Adjustments	0	0	0	0	0	0	0	0	0
<b>Total Costs After Adjustments</b>	<b>571,648</b>	<b>0</b>	<b>60,662</b>	<b>33,599</b>	<b>57,840</b>	<b>294</b>	<b>66,511</b>	<b>91,130</b>	<b>9,372</b>
General Admin Distribution		0	0	0	0	0	0	0	0
<b>Grand Total</b>	<b>\$571,648</b>		<b>\$60,662</b>	<b>\$33,599</b>	<b>\$57,840</b>	<b>\$294</b>	<b>\$66,511</b>	<b>\$91,130</b>	<b>\$9,372</b>

**SUTTER COUNTY, CALIFORNIA**  
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**A. Department Costs**

**Dept:1 Building Occupancy**

Description	Amount	146 Garden Highway	1965 Live Oak	1445 Veterans Memorial	1435 Veterans Memorial	750 Forbes Ave	Single Occupancy Bldgs
<b>Personnel Costs</b>							
Salaries	0	0	0	0	0	0	0
<i>Salary % Split</i>		<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>
Benefits	0	0	0	0	0	0	0
<b>Subtotal - Personnel Costs</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Services &amp; Supplies Cost</b>							
1160 Civic Center Blvd	60,662	0	0	0	0	0	0
1130 Civic Center Blvd	33,599	0	0	0	0	0	0
Courthouse East	57,840	0	0	0	0	0	0
433 Second Street	294	0	0	0	0	0	0
Courthouse West/Annex	66,511	0	0	0	0	0	0
Law Enforcement Center	91,130	0	0	0	0	0	0
142 Garden Highway	9,372	0	0	0	0	0	0
146 Garden Highway	902	902	0	0	0	0	0
1965 Live Oak Blvd	28,971	0	28,971	0	0	0	0
1445 Veterans Memorial	55,893	0	0	55,893	0	0	0
1435 Veterans Memorial	6,004	0	0	0	6,004	0	0
750 Forbes Ave	19,261	0	0	0	0	19,261	0
Single Occupancy	141,209	0	0	0	0	0	141,209
<b>Subtotal - Services &amp; Supplies</b>	<b>571,648</b>	<b>902</b>	<b>28,971</b>	<b>55,893</b>	<b>6,004</b>	<b>19,261</b>	<b>141,209</b>
<b>Department Cost Total</b>	<b>571,648</b>	<b>902</b>	<b>28,971</b>	<b>55,893</b>	<b>6,004</b>	<b>19,261</b>	<b>141,209</b>
<b>Adjustments to Cost</b>							
Subtotal - Adjustments	0	0	0	0	0	0	0
<b>Total Costs After Adjustments</b>	<b>571,648</b>	<b>902</b>	<b>28,971</b>	<b>55,893</b>	<b>6,004</b>	<b>19,261</b>	<b>141,209</b>
General Admin Distribution		0	0	0	0	0	0
<b>Grand Total</b>	<b>\$571,648</b>	<b>\$902</b>	<b>\$28,971</b>	<b>\$55,893</b>	<b>\$6,004</b>	<b>\$19,261</b>	<b>\$141,209</b>

SUTTER COUNTY, CALIFORNIA  
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2020-2021

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B. Incoming Costs - (Default Spread Expense%)

No Indirect Costs

Dept:1 Building Occupancy

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**SUTTER COUNTY, CALIFORNIA**  
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**1160 Civic Center Allocations**

**Dept:1 Building Occupancy**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 1102 County Administrator	2,286	14.82%	\$8,992	\$0	\$8,992	\$0	\$8,992
9 1301 County Counsel	2,105	13.65%	8,280	0	8,280	0	8,280
10 1401 Human Resources	1,421	9.21%	5,589	0	5,589	0	5,589
12 1101 Board of Supervisors	1,806	11.71%	7,104	0	7,104	0	7,104
13 1105 Clerk of the Board	380	2.46%	1,495	0	1,495	0	1,495
14 1203 Assessor	7,424	48.14%	29,202	0	29,202	0	29,202
<b>Subtotal</b>	<b>15,422</b>	<b>100.00%</b>	<b>60,662</b>	<b>0</b>	<b>60,662</b>	<b>0</b>	<b>60,662</b>
Direct Bills					0		0
<b>Total</b>					<b>\$60,662</b>		<b>\$60,662</b>

Basis Units: Square Footage  
 Source:

**SUTTER COUNTY, CALIFORNIA**  
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**1130 Civic Center Allocations**

**Dept:1 Building Occupancy**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
11 1700 Building Maintenance	867	6.82%	\$2,290	\$0	\$2,290	\$0	\$2,290
18 1920 Engineering Services	1,211	9.52%	3,199	0	3,199	0	3,199
19 1922 Water Resources	573	4.50%	1,514	0	1,514	0	1,514
27 2201 Sheriff-Coroner	1,548	12.17%	4,089	0	4,089	0	4,089
34 2401 Emergency Services	158	1.24%	417	0	417	0	417
35 2402 Fire Services Administration	164	1.29%	433	0	433	0	433
40 2721 Development Services	2,142	16.84%	5,658	0	5,658	0	5,658
41 2724-24 Planning & Building	735	5.78%	1,941	0	1,941	0	1,941
42 2724-31 Community Services Building	730	5.74%	1,928	0	1,928	0	1,928
44 2725 Environmental Health	1,136	8.93%	3,001	0	3,001	0	3,001
91 1103 Non-Departmental Expense	1,600	12.58%	4,226	0	4,226	0	4,226
103 2127-00 Victim Services	1,856	14.59%	4,902	0	4,902	0	4,902
<b>Subtotal</b>	<b>12,720</b>	<b>100.00%</b>	<b>33,599</b>	<b>0</b>	<b>33,599</b>	<b>0</b>	<b>33,599</b>
Direct Bills					0		0
<b>Total</b>					<b>\$33,599</b>		<b>\$33,599</b>

Basis Units: Square Footage  
 Source:

**SUTTER COUNTY, CALIFORNIA**  
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**Courthouse East Allocations**

**Dept:1 Building Occupancy**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 1201 Auditor-Controller	2,542	9.54%	\$5,517	\$0	\$5,517	\$0	\$5,517
7 1202 Treasurer-Tax Collector	2,344	8.80%	5,088	0	5,088	0	5,088
15 1204 Revenue Collection	200	0.75%	434	0	434	0	434
24 2125-01 DA-Criminal Division	4,119	15.46%	8,940	0	8,940	0	8,940
55 4581 Information Technology ISF	3,072	11.53%	6,668	0	6,668	0	6,668
91 1103 Non-Departmental Expense	9,341	35.05%	20,274	0	20,274	0	20,274
97 2104 Grand Jury	826	3.10%	1,793	0	1,793	0	1,793
100 2125-08 DA-Criminal Investigation	4,205	15.78%	9,127	0	9,127	0	9,127
<b>Subtotal</b>	26,649	100.00%	57,840	0	57,840	0	57,840
Direct Bills					0		0
<b>Total</b>					<b>\$57,840</b>		<b>\$57,840</b>

Basis Units: Square Footage  
 Source:

**SUTTER COUNTY, CALIFORNIA**  
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**433 Second Street Allocations**

**Dept:1 Building Occupancy**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
37 2706 Recorder	3,605	74.99%	\$220	\$0	\$220	\$0	\$220
39 2710 County Clerk	1,202	25.01%	74	0	74	0	74
<b>Subtotal</b>	<b>4,807</b>	<b>100.00%</b>	<b>294</b>	<b>0</b>	<b>294</b>	<b>0</b>	<b>294</b>
Direct Bills					0		0
<b>Total</b>					<b>\$294</b>		<b>\$294</b>

Basis Units: Square Footage  
 Source:

**SUTTER COUNTY, CALIFORNIA**  
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**Courthouse West/Annex Allocations**

**Dept:1 Building Occupancy**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
53 4120-00 Human Services Admin	30,115	45.28%	\$30,115	\$0	\$30,115	\$0	\$30,115
103 2127-00 Victim Services	36,396	54.72%	36,396	0	36,396	0	36,396
<b>Subtotal</b>	<b>66,511</b>	<b>100.00%</b>	<b>66,511</b>	<b>0</b>	<b>66,511</b>	<b>0</b>	<b>66,511</b>
Direct Bills					0		0
<b>Total</b>					<b>\$66,511</b>		<b>\$66,511</b>

Basis Units: Rental Costs/Square Footage  
 Source:

**SUTTER COUNTY, CALIFORNIA**  
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**Law Enforcement Center Allocations**

**Dept:1 Building Occupancy**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
17 1600 Sheriff-Communications	2,242	4.19%	\$3,823	\$0	\$3,823	\$0	\$3,823
27 2201 Sheriff-Coroner	8,036	15.03%	13,701	0	13,701	0	13,701
28 2205 Sheriff-Boat Patrol	351	0.66%	598	0	598	0	598
30 2301 Sheriff-County Jail	42,821	80.11%	73,008	0	73,008	0	73,008
<b>Subtotal</b>	53,450	100.00%	91,130	0	91,130	0	91,130
Direct Bills					0		0
<b>Total</b>					<b>\$91,130</b>		<b>\$91,130</b>

Basis Units: Square Footage  
 Source:

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**142 Garden Highway Allocations**

**Dept:1 Building Occupancy**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
36 2601 Agricultural Commissioner	8,125	67.71%	\$6,346	\$0	\$6,346	\$0	\$6,346
63 6301 Bi-County Farm Advisor	3,875	32.29%	3,026	0	3,026	0	3,026
<b>Subtotal</b>	<b>12,000</b>	<b>100.00%</b>	<b>9,372</b>	<b>0</b>	<b>9,372</b>	<b>0</b>	<b>9,372</b>
Direct Bills					0		0
<b>Total</b>					<b>\$9,372</b>		<b>\$9,372</b>

Basis Units: Square Footage  
 Source:

**SUTTER COUNTY, CALIFORNIA**  
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**146 Garden Highway Allocations**

**Dept:1 Building Occupancy**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 1205 General Services Department	1,232	21.16%	\$191	\$0	\$191	\$0	\$191
11 1700 Building Maintenance	4,591	78.84%	711	0	711	0	711
<b>Subtotal</b>	<b>5,823</b>	<b>100.00%</b>	<b>902</b>	<b>0</b>	<b>902</b>	<b>0</b>	<b>902</b>
Direct Bills					0		0
<b>Total</b>					<b>\$902</b>		<b>\$902</b>

Basis Units: Square Footage  
 Source:



**SUTTER COUNTY, CALIFORNIA**  
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**1965 Live Oak Allocations**

**Dept:1 Building Occupancy**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
38 2709 Pub. Guardian/Conservator	300	0.85%	\$248	\$0	\$248	\$0	\$248
50 4102-00 Mental Health	33,379	95.10%	27,551	0	27,551	0	27,551
60 5101-00 Welfare	1,421	4.05%	1,173	0	1,173	0	1,173
<b>Subtotal</b>	<b>35,100</b>	<b>100.00%</b>	<b>28,971</b>	<b>0</b>	<b>28,971</b>	<b>0</b>	<b>28,971</b>
Direct Bills					0		0
<b>Total</b>					<b>\$28,971</b>		<b>\$28,971</b>

Basis Units: Square Footage  
 Source:

**SUTTER COUNTY, CALIFORNIA**  
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**1445 Veterans Memorial Allocations**

**Dept:1 Building Occupancy**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
51 4103-10 Health	16,828	70.83%	\$39,590	\$0	\$39,590	\$0	\$39,590
60 5101-00 Welfare	1,332	5.61%	3,134	0	3,134	0	3,134
91 1103 Non-Departmental Expense	5,598	23.56%	13,170	0	13,170	0	13,170
<b>Subtotal</b>	<b>23,758</b>	<b>100.00%</b>	<b>55,893</b>	<b>0</b>	<b>55,893</b>	<b>0</b>	<b>55,893</b>
Direct Bills					0		0
<b>Total</b>					<b>\$55,893</b>		<b>\$55,893</b>

Basis Units: Square Footage  
 Source:

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2020-2021**

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**1435 Veterans Memorial Allocations**

**Dept:1 Building Occupancy**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
16 1502 Elections	5,000	83.33%	\$5,003	\$0	\$5,003	\$0	\$5,003
51 4103-10 Health	1,000	16.67%	1,001	0	1,001	0	1,001
<b>Subtotal</b>	<b>6,000</b>	<b>100.00%</b>	<b>6,004</b>	<b>0</b>	<b>6,004</b>	<b>0</b>	<b>6,004</b>
Direct Bills					0		0
<b>Total</b>					<b>\$6,004</b>		<b>\$6,004</b>

Basis Units: Square Footage  
 Source:

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2020-2021**

FY 2018-19  
 5/22/2020

750 Forbes Ave Allocations

Dept:1 Building Occupancy

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
62 6201 County Library	21,145	95.12%	\$18,321	\$0	\$18,321	\$0	\$18,321
226 6201-35 Library-Literacy Prg	1,085	4.88%	940	0	940	0	940
<b>Subtotal</b>	<b>22,230</b>	<b>100.00%</b>	<b>19,261</b>	<b>0</b>	<b>19,261</b>	<b>0</b>	<b>19,261</b>
Direct Bills					0		0
<b>Total</b>					<b>\$19,261</b>		<b>\$19,261</b>

Basis Units: Square Footage  
 Source:

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2020-2021**

FY 2018-19  
 5/22/2020

Single Occupancy Bldgs Allocations

Dept:1 Building Occupancy

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
12 1101 Board of Supervisors	794	0.56%	\$794	\$0	\$794	\$0	\$794
27 2201 Sheriff-Coroner	5,241	3.71%	5,241	0	5,241	0	5,241
30 2301 Sheriff-County Jail	75,009	53.12%	75,009	0	75,009	0	75,009
32 2304 Probation	12,790	9.06%	12,790	0	12,790	0	12,790
33 2309 Bi-County Juvenile Hall	8,093	5.73%	8,093	0	8,093	0	8,093
34 2401 Emergency Services	6,126	4.34%	6,126	0	6,126	0	6,126
45 2726 Animal Control	172	0.12%	172	0	172	0	172
50 4102-00 Mental Health	238	0.17%	238	0	238	0	238
62 6201 County Library	607	0.43%	607	0	607	0	607
64 7101 Parks and Recreation	7,123	5.04%	7,123	0	7,123	0	7,123
65 7201 Community Memorial Museum	2,429	1.72%	2,429	0	2,429	0	2,429
66 7203 Vets Memorial Community Bldg	19,196	13.59%	19,196	0	19,196	0	19,196
91 1103 Non-Departmental Expense	112	0.08%	112	0	112	0	112
228 7204 Ettl Hall	3,279	2.32%	3,279	0	3,279	0	3,279
<b>Subtotal</b>	<b>141,209</b>	<b>100.00%</b>	<b>141,209</b>	<b>0</b>	<b>141,209</b>	<b>0</b>	<b>141,209</b>
Direct Bills					0		0
<b>Total</b>					<b>\$141,209</b>		<b>\$141,209</b>

Basis Units: Depreciation Costs  
 Source:

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2020-2021**

FY 2018-19  
 5/22/2020

**Allocation Summary**

**Dept:1 Building Occupancy**

Department	1160 Civic Center	1130 Civic Center	Courthouse East	433 Second Street	Courthouse West/Annex	Law Enforcement Center	142 Garden Highway	146 Garden Highway	1965 Live Oak	1445 Veterans Memorial
5 1102 County Administrator	\$8,992	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6 1201 Auditor-Controller	0	0	5,517	0	0	0	0	0	0	0
7 1202 Treasurer-Tax Collector	0	0	5,088	0	0	0	0	0	0	0
8 1205 General Services Department	0	0	0	0	0	0	0	191	0	0
9 1301 County Counsel	8,280	0	0	0	0	0	0	0	0	0
10 1401 Human Resources	5,589	0	0	0	0	0	0	0	0	0
11 1700 Building Maintenance	0	2,290	0	0	0	0	0	711	0	0
12 1101 Board of Supervisors	7,104	0	0	0	0	0	0	0	0	0
13 1105 Clerk of the Board	1,495	0	0	0	0	0	0	0	0	0
14 1203 Assessor	29,202	0	0	0	0	0	0	0	0	0
15 1204 Revenue Collection	0	0	434	0	0	0	0	0	0	0
16 1502 Elections	0	0	0	0	0	0	0	0	0	0
17 1600 Sheriff-Communications	0	0	0	0	0	3,823	0	0	0	0
18 1920 Engineering Services	0	3,199	0	0	0	0	0	0	0	0
19 1922 Water Resources	0	1,514	0	0	0	0	0	0	0	0
24 2125-01 DA-Criminal Division	0	0	8,940	0	0	0	0	0	0	0
27 2201 Sheriff-Coroner	0	4,089	0	0	0	13,701	0	0	0	0
28 2205 Sheriff-Boat Patrol	0	0	0	0	0	598	0	0	0	0
30 2301 Sheriff-County Jail	0	0	0	0	0	73,008	0	0	0	0
32 2304 Probation	0	0	0	0	0	0	0	0	0	0
33 2309 Bi-County Juvenile Hall	0	0	0	0	0	0	0	0	0	0
34 2401 Emergency Services	0	417	0	0	0	0	0	0	0	0
35 2402 Fire Services Administration	0	433	0	0	0	0	0	0	0	0
36 2601 Agricultural Commissioner	0	0	0	0	0	0	6,346	0	0	0
37 2706 Recorder	0	0	0	220	0	0	0	0	0	0
38 2709 Pub. Guardian/Conservator	0	0	0	0	0	0	0	0	248	0
39 2710 County Clerk	0	0	0	74	0	0	0	0	0	0
40 2721 Development Services	0	5,658	0	0	0	0	0	0	0	0
41 2724-24 Planning & Building	0	1,941	0	0	0	0	0	0	0	0
42 2724-31 Community Services Building	0	1,928	0	0	0	0	0	0	0	0
44 2725 Environmental Health	0	3,001	0	0	0	0	0	0	0	0
45 2726 Animal Control	0	0	0	0	0	0	0	0	0	0
50 4102-00 Mental Health	0	0	0	0	0	0	0	0	27,551	0
51 4103-10 Health	0	0	0	0	0	0	0	0	0	39,590
53 4120-00 Human Services Admin	0	0	0	0	30,115	0	0	0	0	0
55 4581 Information Technology ISF	0	0	6,668	0	0	0	0	0	0	0
60 5101-00 Welfare	0	0	0	0	0	0	0	0	1,173	3,134
62 6201 County Library	0	0	0	0	0	0	0	0	0	0
63 6301 Bi-County Farm Advisor	0	0	0	0	0	0	3,026	0	0	0
64 7101 Parks and Recreation	0	0	0	0	0	0	0	0	0	0
65 7201 Community Memorial Museum	0	0	0	0	0	0	0	0	0	0

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2020-2021**

FY 2018-19  
 5/22/2020

**Allocation Summary**

**Dept:1 Building Occupancy**

Department	1160 Civic Center	1130 Civic Center	Courthouse East	433 Second Street	Courthouse West/Annex	Law Enforcement Center	142 Garden Highway	146 Garden Highway	1965 Live Oak	1445 Veterans Memorial
66 7203 Vets Memorial Community Bldg	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
91 1103 Non-Departmental Expense	0	4,226	20,274	0	0	0	0	0	0	13,170
97 2104 Grand Jury	0	0	1,793	0	0	0	0	0	0	0
100 2125-08 DA-Criminal Investigation	0	0	9,127	0	0	0	0	0	0	0
103 2127-00 Victim Services	0	4,902	0	0	36,396	0	0	0	0	0
226 6201-35 Library-Literacy Prg	0	0	0	0	0	0	0	0	0	0
228 7204 Ettl Hall	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>\$60,662</b>	<b>\$33,599</b>	<b>\$57,840</b>	<b>\$294</b>	<b>\$66,511</b>	<b>\$91,130</b>	<b>\$9,372</b>	<b>\$902</b>	<b>\$28,971</b>	<b>\$55,893</b>

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2020-2021**

FY 2018-19  
5/22/2020

**Allocation Summary**

**Dept:1 Building Occupancy**

Department	1435 Veterans Memorial	750 Forbes Ave	Single Occupancy Bldgs	Total
5 1102 County Administrator	\$0	\$0	\$0	\$8,992
6 1201 Auditor-Controller	0	0	0	5,517
7 1202 Treasurer-Tax Collector	0	0	0	5,088
8 1205 General Services Department	0	0	0	191
9 1301 County Counsel	0	0	0	8,280
10 1401 Human Resources	0	0	0	5,589
11 1700 Building Maintenance	0	0	0	3,001
12 1101 Board of Supervisors	0	0	794	7,898
13 1105 Clerk of the Board	0	0	0	1,495
14 1203 Assessor	0	0	0	29,202
15 1204 Revenue Collection	0	0	0	434
16 1502 Elections	5,003	0	0	5,003
17 1600 Sheriff-Communications	0	0	0	3,823
18 1920 Engineering Services	0	0	0	3,199
19 1922 Water Resources	0	0	0	1,514
24 2125-01 DA-Criminal Division	0	0	0	8,940
27 2201 Sheriff-Coroner	0	0	5,241	23,031
28 2205 Sheriff-Boat Patrol	0	0	0	598
30 2301 Sheriff-County Jail	0	0	75,009	148,017
32 2304 Probation	0	0	12,790	12,790
33 2309 Bi-County Juvenile Hall	0	0	8,093	8,093
34 2401 Emergency Services	0	0	6,126	6,543
35 2402 Fire Services Administration	0	0	0	433
36 2601 Agricultural Commissioner	0	0	0	6,346
37 2706 Recorder	0	0	0	220
38 2709 Pub. Guardian/Conservator	0	0	0	248
39 2710 County Clerk	0	0	0	74
40 2721 Development Services	0	0	0	5,658
41 2724-24 Planning & Building	0	0	0	1,941
42 2724-31 Community Services Building	0	0	0	1,928
44 2725 Environmental Health	0	0	0	3,001
45 2726 Animal Control	0	0	172	172
50 4102-00 Mental Health	0	0	238	27,789
51 4103-10 Health	1,001	0	0	40,590
53 4120-00 Human Services Admin	0	0	0	30,115
55 4581 Information Technology ISF	0	0	0	6,668
60 5101-00 Welfare	0	0	0	4,307
62 6201 County Library	0	18,321	607	18,928
63 6301 Bi-County Farm Advisor	0	0	0	3,026
64 7101 Parks and Recreation	0	0	7,123	7,123
65 7201 Community Memorial Museum	0	0	2,429	2,429



**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2020-2021**

FY 2018-19  
 5/22/2020

**Allocation Summary**

**Dept:1 Building Occupancy**

Department	1435 Veterans Memorial	750 Forbes Ave	Single Occupancy Bldgs	Total
66 7203 Vets Memorial Community Bldg	\$0	\$0	\$19,196	\$19,196
91 1103 Non-Departmental Expense	0	0	112	37,782
97 2104 Grand Jury	0	0	0	1,793
100 2125-08 DA-Criminal Investigation	0	0	0	9,127
103 2127-00 Victim Services	0	0	0	41,298
226 6201-35 Library-Literacy Prg	0	940	0	940
228 7204 Ettl Hall	0	0	3,279	3,279
<b>Total</b>	<b>\$6,004</b>	<b>\$19,261</b>	<b>\$141,209</b>	<b>\$571,648</b>

**SUTTER COUNTY, CALIFORNIA  
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2020-2021**

FY 2018-19  
5/22/2020

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**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2020-2021**

FY 2018-19  
 5/22/2020

**A. Department Costs**

**Dept:2 Equipment Depreciation**

Description		Amount	General Admin	Equip Deprec
<b>Personnel Costs</b>				
Salaries	S	0	0	0
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>
Benefits	S	0	0	0
Subtotal - Personnel Costs		<u>0</u>	<u>0</u>	<u>0</u>
<b>Services &amp; Supplies Cost</b>				
Depreciation Costs	P	989,032	0	989,032
Subtotal - Services & Supplies		<u>989,032</u>	<u>0</u>	<u>989,032</u>
<b>Department Cost Total</b>		989,032	0	989,032
<b>Adjustments to Cost</b>				
Subtotal - Adjustments		<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Costs After Adjustments</b>		989,032	0	989,032
General Admin Distribution			0	0
<b>Grand Total</b>		<u><u>\$989,032</u></u>		<u><u>\$989,032</u></u>

SUTTER COUNTY, CALIFORNIA  
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2020-2021

FY 2018-19  
5/22/2020

B. Incoming Costs - (Default Spread Expense%)

No Indirect Costs

Dept:2 Equipment Depreciation

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**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2020-2021**

FY 2018-19  
 5/22/2020

**Equip Deprec Allocations**

**Dept:2 Equipment Depreciation**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 1102 County Administrator	2,763.57	0.28%	\$2,764	\$0	\$2,764	\$0	\$2,764
6 1201 Auditor-Controller	169,640.54	17.15%	169,641	0	169,641	0	169,641
7 1202 Treasurer-Tax Collector	409.67	0.04%	410	0	410	0	410
8 1205 General Services Department	6,101.40	0.62%	6,101	0	6,101	0	6,101
9 1301 County Counsel	962.38	0.10%	962	0	962	0	962
10 1401 Human Resources	2,867.85	0.29%	2,868	0	2,868	0	2,868
11 1700 Building Maintenance	54,793.70	5.54%	54,794	0	54,794	0	54,794
12 1101 Board of Supervisors	1,046.30	0.11%	1,046	0	1,046	0	1,046
13 1105 Clerk of the Board	347.13	0.04%	347	0	347	0	347
14 1203 Assessor	16,325.66	1.65%	16,326	0	16,326	0	16,326
15 1204 Revenue Collection	534.21	0.05%	534	0	534	0	534
16 1502 Elections	28,465.09	2.88%	28,465	0	28,465	0	28,465
17 1600 Sheriff-Communications	83,541.16	8.45%	83,541	0	83,541	0	83,541
18 1920 Engineering Services	2,348.29	0.24%	2,348	0	2,348	0	2,348
19 1922 Water Resources	7,671.61	0.78%	7,672	0	7,672	0	7,672
23 2125 District Attorney	3,339.50	0.34%	3,340	0	3,340	0	3,340
24 2125-01 DA-Criminal Division	66,965.06	6.77%	66,965	0	66,965	0	66,965
27 2201 Sheriff-Coroner	249,220.25	25.20%	249,220	0	249,220	0	249,220
30 2301 Sheriff-County Jail	45,676.19	4.62%	45,676	0	45,676	0	45,676
32 2304 Probation	30,915.46	3.13%	30,915	0	30,915	0	30,915
34 2401 Emergency Services	4,931.38	0.50%	4,931	0	4,931	0	4,931
36 2601 Agricultural Commissioner	72,210.66	7.30%	72,211	0	72,211	0	72,211
37 2706 Recorder	5,607.14	0.57%	5,607	0	5,607	0	5,607
40 2721 Development Services	8,528.22	0.86%	8,528	0	8,528	0	8,528
41 2724-24 Planning & Building	3,333.33	0.34%	3,333	0	3,333	0	3,333
42 2724-31 Community Services Building	3,488.71	0.35%	3,489	0	3,489	0	3,489
43 2724-32 Code Enforcement Svcs	6,402.11	0.65%	6,402	0	6,402	0	6,402
44 2725 Environmental Health	4,963.19	0.50%	4,963	0	4,963	0	4,963
46 2727 CUPA	1,766.52	0.18%	1,767	0	1,767	0	1,767
51 4103-10 Health	24,845.73	2.51%	24,846	0	24,846	0	24,846
53 4120-00 Human Services Admin	4,127.75	0.42%	4,128	0	4,128	0	4,128
60 5101-00 Welfare	2,726.26	0.28%	2,726	0	2,726	0	2,726
62 6201 County Library	5,138.26	0.52%	5,138	0	5,138	0	5,138
63 6301 Bi-County Farm Advisor	8,213.78	0.83%	8,214	0	8,214	0	8,214
64 7101 Parks and Recreation	539.30	0.05%	539	0	539	0	539
100 2125-08 DA-Criminal Investigation	48,958.00	4.95%	48,958	0	48,958	0	48,958
105 2204 Sheriff's Trn Cnt	2,025.00	0.20%	2,025	0	2,025	0	2,025
111 2724-29 Comm Svc Planning-Riego Rc	7,291.00	0.74%	7,291	0	7,291	0	7,291

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2020-2021**

FY 2018-19  
 5/22/2020

**Equip Deprec Allocations**

**Dept:2 Equipment Depreciation**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<b>Subtotal</b>	989,031.36	100.00%	989,032	0	989,032	0	989,032
Direct Bills					0		0
<b>Total</b>					<b>\$989,032</b>		<b>\$989,032</b>

Basis Units: Depreciation  
 Source:

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2020-2021**

FY 2018-19  
5/22/2020

**Allocation Summary**

**Dept:2 Equipment Depreciation**

Department	Equip Deprec	Total
5 1102 County Administrator	\$2,764	\$2,764
6 1201 Auditor-Controller	169,641	169,641
7 1202 Treasurer-Tax Collector	410	410
8 1205 General Services Department	6,101	6,101
9 1301 County Counsel	962	962
10 1401 Human Resources	2,868	2,868
11 1700 Building Maintenance	54,794	54,794
12 1101 Board of Supervisors	1,046	1,046
13 1105 Clerk of the Board	347	347
14 1203 Assessor	16,326	16,326
15 1204 Revenue Collection	534	534
16 1502 Elections	28,465	28,465
17 1600 Sheriff-Communications	83,541	83,541
18 1920 Engineering Services	2,348	2,348
19 1922 Water Resources	7,672	7,672
23 2125 District Attorney	3,340	3,340
24 2125-01 DA-Criminal Division	66,965	66,965
27 2201 Sheriff-Coroner	249,220	249,220
30 2301 Sheriff-County Jail	45,676	45,676
32 2304 Probation	30,915	30,915
34 2401 Emergency Services	4,931	4,931
36 2601 Agricultural Commissioner	72,211	72,211
37 2706 Recorder	5,607	5,607
40 2721 Development Services	8,528	8,528
41 2724-24 Planning & Building	3,333	3,333
42 2724-31 Community Services Building	3,489	3,489
43 2724-32 Code Enforcement Svcs	6,402	6,402
44 2725 Environmental Health	4,963	4,963
46 2727 CUPA	1,767	1,767
51 4103-10 Health	24,846	24,846
53 4120-00 Human Services Admin	4,128	4,128
60 5101-00 Welfare	2,726	2,726
62 6201 County Library	5,138	5,138
63 6301 Bi-County Farm Advisor	8,214	8,214
64 7101 Parks and Recreation	539	539
100 2125-08 DA-Criminal Investigation	48,958	48,958
105 2204 Sheriff's Trn Cnt	2,025	2,025
111 2724-29 Comm Svc Planning-Riego Rc	7,291	7,291
<b>Total</b>	<b>\$989,032</b>	<b>\$989,032</b>

**SUTTER COUNTY, CALIFORNIA  
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2020-2021**

FY 2018-19  
5/22/2020

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**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2020-2021**

FY 2018-19  
 5/22/2020

**A. Department Costs**

**Dept:3 Tax Assessment**

Description		Amount	General Admin	Tax Assessment
<hr/>				
Personnel Costs				
Salaries	S	0	0	0
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>
Benefits	S	0	0	0
Subtotal - Personnel Costs		<hr/> 0	<hr/> 0	<hr/> 0
Services & Supplies Cost				
Assessment Charges	P	56,466	0	56,466
Subtotal - Services & Supplies		<hr/> 56,466	<hr/> 0	<hr/> 56,466
<b>Department Cost Total</b>		56,466	0	56,466
Adjustments to Cost				
Subtotal - Adjustments		<hr/> 0	<hr/> 0	<hr/> 0
<b>Total Costs After Adjustments</b>		56,466	0	56,466
General Admin Distribution			0	0
<b>Grand Total</b>		<hr/> <hr/> \$56,466	<hr/> <hr/> \$56,466	

SUTTER COUNTY, CALIFORNIA  
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2020-2021

FY 2018-19  
5/22/2020

B. Incoming Costs - (Default Spread Expense%)

Dept:3 Tax Assessment

No Indirect Costs

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**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2020-2021**

FY 2018-19  
 5/22/2020

**Tax Assessment Allocations**

**Dept:3 Tax Assessment**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 1102 County Administrator	338.92	0.60%	\$339	\$0	\$339	\$0	\$339
6 1201 Auditor-Controller	382.32	0.68%	382	0	382	0	382
7 1202 Treasurer-Tax Collector	352.54	0.62%	353	0	353	0	353
8 1205 General Services Department	418.49	0.74%	418	0	418	0	418
9 1301 County Counsel	312.08	0.55%	312	0	312	0	312
10 1401 Human Resources	210.68	0.37%	211	0	211	0	211
11 1700 Building Maintenance	1,749.43	3.10%	1,749	0	1,749	0	1,749
12 1101 Board of Supervisors	611.61	1.08%	612	0	612	0	612
13 1105 Clerk of the Board	56.34	0.10%	56	0	56	0	56
14 1203 Assessor	1,100.67	1.95%	1,101	0	1,101	0	1,101
15 1204 Revenue Collection	30.08	0.05%	30	0	30	0	30
17 1600 Sheriff-Communications	603.57	1.07%	604	0	604	0	604
18 1920 Engineering Services	265.32	0.47%	265	0	265	0	265
19 1922 Water Resources	125.54	0.22%	126	0	126	0	126
24 2125-01 DA-Criminal Division	619.51	1.10%	620	0	620	0	620
27 2201 Sheriff-Coroner	2,502.55	4.43%	2,503	0	2,503	0	2,503
28 2205 Sheriff-Boat Patrol	94.49	0.17%	94	0	94	0	94
30 2301 Sheriff-County Jail	12,414.22	21.99%	12,414	0	12,414	0	12,414
32 2304 Probation	1,626.56	2.88%	1,627	0	1,627	0	1,627
34 2401 Emergency Services	34.62	0.06%	35	0	35	0	35
35 2402 Fire Services Administration	35.95	0.06%	36	0	36	0	36
36 2601 Agricultural Commissioner	1,118.38	1.98%	1,118	0	1,118	0	1,118
37 2706 Recorder	497.31	0.88%	497	0	497	0	497
38 2709 Pub. Guardian/Conservator	35.49	0.06%	35	0	35	0	35
39 2710 County Clerk	165.77	0.29%	166	0	166	0	166
40 2721 Development Services	469.34	0.83%	469	0	469	0	469
41 2724-24 Planning & Building	161.03	0.29%	161	0	161	0	161
42 2724-31 Community Services Building	159.94	0.28%	160	0	160	0	160
44 2725 Environmental Health	248.89	0.44%	249	0	249	0	249
50 4102-00 Mental Health	3,949.20	6.99%	3,949	0	3,949	0	3,949
51 4103-10 Health	5,913.40	10.47%	5,913	0	5,913	0	5,913
53 4120-00 Human Services Admin	171.13	0.30%	171	0	171	0	171
55 4581 Information Technology ISF	1,216.03	2.15%	1,216	0	1,216	0	1,216
59 5000 Trial Court Agency	2,366.29	4.19%	2,366	0	2,366	0	2,366
60 5101-00 Welfare	2,208.47	3.91%	2,208	0	2,208	0	2,208
62 6201 County Library	3,063.49	5.43%	3,063	0	3,063	0	3,063
63 6301 Bi-County Farm Advisor	533.40	0.94%	533	0	533	0	533
65 7201 Community Memorial Museum	1,473.66	2.61%	1,474	0	1,474	0	1,474
66 7203 Vets Memorial Community Bldg	3,150.30	5.58%	3,150	0	3,150	0	3,150
91 1103 Non-Departmental Expense	4,166.00	7.38%	4,166	0	4,166	0	4,166
97 2104 Grand Jury	124.00	0.22%	124	0	124	0	124
100 2125-08 DA-Criminal Investigation	632.00	1.12%	632	0	632	0	632
103 2127-00 Victim Services	613.00	1.09%	613	0	613	0	613

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2020-2021**

FY 2018-19  
 5/22/2020

**Tax Assessment Allocations**

**Dept:3 Tax Assessment**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
228 7204 Ettl Hall	144.00	0.26%	\$144	\$0	\$144	\$0	\$144
<b>Subtotal</b>	56,466.02	100.00%	56,466	0	56,466	0	56,466
Direct Bills					0		0
<b>Total</b>					<b>\$56,466</b>		<b>\$56,466</b>

Basis Units: County Cost  
 Source:

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2020-2021**

FY 2018-19  
 5/22/2020

**Allocation Summary**

**Dept:3 Tax Assessment**

Department	Tax Assessment	Total
5 1102 County Administrator	\$339	\$339
6 1201 Auditor-Controller	382	382
7 1202 Treasurer-Tax Collector	353	353
8 1205 General Services Department	418	418
9 1301 County Counsel	312	312
10 1401 Human Resources	211	211
11 1700 Building Maintenance	1,749	1,749
12 1101 Board of Supervisors	612	612
13 1105 Clerk of the Board	56	56
14 1203 Assessor	1,101	1,101
15 1204 Revenue Collection	30	30
17 1600 Sheriff-Communications	604	604
18 1920 Engineering Services	265	265
19 1922 Water Resources	126	126
24 2125-01 DA-Criminal Division	620	620
27 2201 Sheriff-Coroner	2,503	2,503
28 2205 Sheriff-Boat Patrol	94	94
30 2301 Sheriff-County Jail	12,414	12,414
32 2304 Probation	1,627	1,627
34 2401 Emergency Services	35	35
35 2402 Fire Services Administration	36	36
36 2601 Agricultural Commissioner	1,118	1,118
37 2706 Recorder	497	497
38 2709 Pub. Guardian/Conservator	35	35
39 2710 County Clerk	166	166
40 2721 Development Services	469	469
41 2724-24 Planning & Building	161	161
42 2724-31 Community Services Building	160	160
44 2725 Environmental Health	249	249
50 4102-00 Mental Health	3,949	3,949
51 4103-10 Health	5,913	5,913
53 4120-00 Human Services Admin	171	171
55 4581 Information Technology ISF	1,216	1,216
59 5000 Trial Court Agency	2,366	2,366
60 5101-00 Welfare	2,208	2,208
62 6201 County Library	3,063	3,063
63 6301 Bi-County Farm Advisor	533	533
65 7201 Community Memorial Museum	1,474	1,474
66 7203 Vets Memorial Community Bldg	3,150	3,150
91 1103 Non-Departmental Expense	4,166	4,166
97 2104 Grand Jury	124	124

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2020-2021**

FY 2018-19  
5/22/2020

**Allocation Summary**

**Dept:3 Tax Assessment**

<b>Department</b>	<b>Tax Assessment</b>	<b>Total</b>
100 2125-08 DA-Criminal Investigation	\$632	\$632
103 2127-00 Victim Services	613	613
228 7204 Ettl Hall	144	144
<b>Total</b>	<u>\$56,466</u>	<u>\$56,466</u>

**SUTTER COUNTY, CALIFORNIA  
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2020-2021**

FY 2018-19  
5/22/2020

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**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2020-2021**

FY 2018-19  
 5/22/2020

**A. Department Costs**

Dept:4 External Audit

Description		Amount	General Admin	External Audit
<hr/>				
Personnel Costs				
Salaries	S	0	0	0
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>
Benefits	S	0	0	0
Subtotal - Personnel Costs		<hr/> 0	<hr/> 0	<hr/> 0
Services & Supplies Cost				
Audit Costs	P	69,981	0	69,981
Subtotal - Services & Supplies		<hr/> 69,981	<hr/> 0	<hr/> 69,981
<b>Department Cost Total</b>		69,981	0	69,981
Adjustments to Cost				
Subtotal - Adjustments		<hr/> 0	<hr/> 0	<hr/> 0
<b>Total Costs After Adjustments</b>		69,981	0	69,981
General Admin Distribution			0	0
<b>Grand Total</b>		<hr/> <hr/> \$69,981	<hr/> <hr/> 0	<hr/> <hr/> \$69,981



SUTTER COUNTY, CALIFORNIA  
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2020-2021

FY 2018-19  
5/22/2020

B. Incoming Costs - (Default Spread Expense%)

Dept:4 External Audit

No Indirect Costs

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**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2020-2021**

FY 2018-19  
5/22/2020

**External Audit Allocations**

Dept:4 External Audit

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 1102 County Administrator	226	0.60%	\$421	\$0	\$421	\$0	\$421
6 1201 Auditor-Controller	256	0.68%	477	0	477	0	477
7 1202 Treasurer-Tax Collector	230	0.61%	428	0	428	0	428
8 1205 General Services Department	276	0.73%	514	0	514	0	514
9 1301 County Counsel	392	1.04%	730	0	730	0	730
10 1401 Human Resources	343	0.91%	639	0	639	0	639
11 1700 Building Maintenance	3,164	8.42%	5,891	0	5,891	0	5,891
12 1101 Board of Supervisors	235	0.63%	438	0	438	0	438
13 1105 Clerk of the Board	132	0.35%	246	0	246	0	246
14 1203 Assessor	211	0.56%	393	0	393	0	393
15 1204 Revenue Collection	993	2.64%	1,849	0	1,849	0	1,849
16 1502 Elections	518	1.38%	964	0	964	0	964
17 1600 Sheriff-Communications	313	0.83%	583	0	583	0	583
18 1920 Engineering Services	188	0.50%	350	0	350	0	350
19 1922 Water Resources	29	0.08%	54	0	54	0	54
20 2103 Sheriff's Court Bailiffs	18	0.05%	34	0	34	0	34
21 2106 Public Defender	352	0.94%	655	0	655	0	655
22 2112 Consolidated Courts	140	0.37%	261	0	261	0	261
23 2125 District Attorney	17	0.05%	32	0	32	0	32
24 2125-01 DA-Criminal Division	366	0.97%	681	0	681	0	681
27 2201 Sheriff-Coroner	1,103	2.93%	2,054	0	2,054	0	2,054
28 2205 Sheriff-Boat Patrol	53	0.14%	99	0	99	0	99
29 2208 Sheriff-Live Oak Contract	91	0.24%	169	0	169	0	169
30 2301 Sheriff-County Jail	1,190	3.17%	2,216	0	2,216	0	2,216
32 2304 Probation	1,098	2.92%	2,044	0	2,044	0	2,044
33 2309 Bi-County Juvenile Hall	14	0.04%	26	0	26	0	26
34 2401 Emergency Services	147	0.39%	274	0	274	0	274
35 2402 Fire Services Administration	108	0.29%	201	0	201	0	201
36 2601 Agricultural Commissioner	421	1.12%	784	0	784	0	784
37 2706 Recorder	192	0.51%	357	0	357	0	357
38 2709 Pub. Guardian/Conservator	156	0.42%	290	0	290	0	290
39 2710 County Clerk	152	0.40%	283	0	283	0	283
40 2721 Development Services	272	0.72%	506	0	506	0	506
41 2724-24 Planning & Building	138	0.37%	257	0	257	0	257
42 2724-31 Community Services Building	149	0.40%	277	0	277	0	277
43 2724-32 Code Enforcement Svcs	140	0.37%	261	0	261	0	261
44 2725 Environmental Health	108	0.29%	201	0	201	0	201
45 2726 Animal Control	14	0.04%	26	0	26	0	26
46 2727 CUPA	44	0.12%	82	0	82	0	82
47 3100 Road	1,216	3.24%	2,264	(3,291)	(1,027)	0	(1,027)
48 3200 County Airport	10	0.03%	19	0	19	0	19
49 3300 Transportation Development	11	0.03%	20	0	20	0	20
50 4102-00 Mental Health	241	0.64%	449	(4,378)	(3,929)	0	(3,929)

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2020-2021**

FY 2018-19  
5/22/2020

External Audit Allocations

Dept:4 External Audit

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
51 4103-10 Health	483	1.29%	\$899	\$0	\$899	\$0	\$899
53 4120-00 Human Services Admin	271	0.72%	505	0	505	0	505
54 4580 Fleet Management ISF	1,659	4.41%	3,089	(2,918)	171	0	171
55 4581 Information Technology ISF	537	1.43%	1,000	(3,648)	(2,648)	0	(2,648)
56 4590 Liability Insurance ISF	13	0.03%	24	(2,918)	(2,894)	0	(2,894)
57 4591 Workers' Comp. Ins. ISF	81	0.22%	151	(2,918)	(2,768)	0	(2,768)
58 4595 Employee Wellness Services	192	0.51%	357	0	357	0	357
60 5101-00 Welfare	3,257	8.67%	6,064	(16,393)	(10,329)	0	(10,329)
61 5200 IHSS Public Authority	112	0.30%	209	0	209	0	209
62 6201 County Library	527	1.40%	981	0	981	0	981
63 6301 Bi-County Farm Advisor	173	0.46%	322	0	322	0	322
64 7101 Parks and Recreation	147	0.39%	274	0	274	0	274
65 7201 Community Memorial Museum	130	0.35%	242	0	242	0	242
66 7203 Vets Memorial Community Bldg	73	0.19%	136	0	136	0	136
69 0112 Child Supp Serv Reimb/Adjustme	340	0.90%	633	0	633	0	633
70 0140 County Local Revenue Fund	20	0.05%	37	0	37	0	37
72 0184 Sheriff Inmate Welfare	251	0.67%	467	0	467	0	467
73 0241 Public Safety Realignment 2011	2	0.01%	4	0	4	0	4
74 0252 Emergency Medical Service	7	0.02%	13	0	13	0	13
75 0253 RLF CDBG Housing Rehabilitatio	8	0.02%	15	0	15	0	15
78 0289 EDBG PI Fund	2	0.01%	4	0	4	0	4
79 0301 County Service Area G	4	0.01%	7	0	7	0	7
80 0305 County Service Area F	1,686	4.49%	3,139	0	3,139	0	3,139
81 0309 County Service Area C	209	0.56%	389	0	389	0	389
82 0311 County Service Area D	242	0.64%	451	0	451	0	451
83 0320 Sutter County Water Agency	2	0.01%	4	0	4	0	4
84 0321 Lo Canal Operations & Maintence	1	0.00%	2	0	2	0	2
88 0330 County Water Zone #8	1	0.00%	2	0	2	0	2
89 0340 Co Consolid St Lighting District	14	0.04%	26	0	26	0	26
90 0395 Rio Ramaza Comm. Serv District	23	0.06%	43	0	43	0	43
91 1103 Non-Departmental Expense	411	1.09%	765	0	765	0	765
92 1209 General Revenues	33	0.09%	61	0	61	0	61
93 1801 Plant Acquisition	56	0.15%	104	0	104	0	104
94 1803 Capital Projects	1	0.00%	2	0	2	0	2
95 1911 General Insurance & Bonds	2	0.01%	4	0	4	0	4
96 1923 Flood Control	12	0.03%	22	0	22	0	22
97 2104 Grand Jury	124	0.33%	231	0	231	0	231
98 2109 Trial Court Funding	51	0.14%	95	0	95	0	95
100 2125-08 DA-Criminal Investigation	89	0.24%	166	0	166	0	166
103 2127-00 Victim Services	263	0.70%	490	0	490	0	490
104 2202 Net 5-Sheriff	1	0.00%	2	0	2	0	2
107 2303 Delinquency Prevention Commis	11	0.03%	20	0	20	0	20
108 2403 February 2017 Flood	20	0.05%	37	0	37	0	37

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2020-2021**

FY 2018-19  
 5/22/2020

External Audit Allocations

Dept:4 External Audit

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
109 2703 Fish & Game Propagation	27	0.07%	\$50	\$0	\$50	\$0	\$50
110 2711 Domestic Violence Centers	1	0.00%	2	0	2	0	2
111 2724-29 Comm Svc Planning-Riego Rc	5	0.01%	9	0	9	0	9
112 3000 Urban area Resident St Lightning	13	0.03%	24	0	24	0	24
113 4102-01 Mental Health-Admin Support	670	1.78%	1,247	0	1,247	0	1,247
114 4102-02 Mental Health-Homeless Mgt	20	0.05%	37	0	37	0	37
115 4102-03 Mental Health-Crisis Clinic	379	1.01%	706	0	706	0	706
116 4102-04 Mental Health-Community Ser	34	0.09%	63	0	63	0	63
117 4102-07 Mental Health-Inpatient	804	2.14%	1,497	0	1,497	0	1,497
118 4102-08 Mental Health-Managed Care	42	0.11%	78	0	78	0	78
119 4102-09 Mental Health-IMD/SNF Facili	7	0.02%	13	0	13	0	13
120 4102-10 Mental Health-Non IMD	33	0.09%	61	0	61	0	61
121 4102-12 Mental Health-Day Treatment/	77	0.20%	143	0	143	0	143
124 4102-15 Mental Health-Conditional Rel	45	0.12%	84	0	84	0	84
125 4102-16 Mental Health-Outpatient/Adu	712	1.89%	1,326	0	1,326	0	1,326
126 4102-17 Mental Health-Outpatient/Chik	639	1.70%	1,190	0	1,190	0	1,190
128 4102-20 Mental Health-Advocacy	1	0.00%	2	0	2	0	2
129 4102-22 Mental Health-Camp Singer	1	0.00%	2	0	2	0	2
130 4102-25 Mental Health-Systems of Car	1	0.00%	2	0	2	0	2
131 4102-26 Mental Health-Sutter County E	197	0.52%	367	0	367	0	367
132 4102-29 Mental Health-Yuba County B	6	0.02%	11	0	11	0	11
133 4102-31 Mental Health-CSS/Admin Su	18	0.05%	34	0	34	0	34
134 4102-32 Mental Health-CSOC Adult Pr	5	0.01%	9	0	9	0	9
135 4102-34 Mental Health-Victor Commun	2	0.01%	4	0	4	0	4
136 4102-35 Mental Health-CSS/Direct/Cas	34	0.09%	63	0	63	0	63
139 4102-41 Mental Health-Alcohol Admin	137	0.36%	255	0	255	0	255
140 4102-42 Mental Health-Prevention	334	0.89%	622	0	622	0	622
142 4102-48 Mental Health-Sutter Co CW [	142	0.38%	264	0	264	0	264
143 4102-50 Mental Health-Drug Outpatien	37	0.10%	69	0	69	0	69
144 4102-51 Mental Health-OFC	265	0.71%	493	0	493	0	493
147 4102-54 Mental Health-First Steps	374	1.00%	696	0	696	0	696
148 4102-58 Mental Health-Drug Court SC	162	0.43%	302	0	302	0	302
149 4102-59 Mental Health-Yuba County	4	0.01%	7	0	7	0	7
150 4102-60 Mental Health-Walnut Grove C	1	0.00%	2	0	2	0	2
151 4102-65 Mental Health-UR/QI Program	268	0.71%	499	0	499	0	499
153 4102-72 Mental Health-Local Comm Cc	158	0.42%	294	0	294	0	294
154 4102-80 Mental Health-SB678	1	0.00%	2	0	2	0	2
155 4102-81 Mental Health-Juvenile Probat	2	0.01%	4	0	4	0	4
156 4102-82 Mental Health-Forensic	292	0.78%	544	0	544	0	544
157 4102-701 Mental Health-Youth and Far	566	1.51%	1,054	0	1,054	0	1,054
158 4102-702 Mental Health-Youth & Fam	344	0.92%	640	0	640	0	640
159 4102-704 Mental Health-Adult FSP Ser	239	0.64%	445	0	445	0	445
160 4102-705 Mental Health-Adult Non-FSI	529	1.41%	985	0	985	0	985

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2020-2021**

FY 2018-19  
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**External Audit Allocations**

Dept:4 External Audit

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
161 4102-706 Mental Health-Ethnic Outreach	417	1.11%	\$776	\$0	\$776	\$0	\$776
162 4102-707 Mental Health-MHSA Homeless	3	0.01%	6	0	6	0	6
163 4102-712 Mental Health-Community Pr	537	1.43%	1,000	0	1,000	0	1,000
164 4102-714 Mental Health-MH Serv Act I	11	0.03%	20	0	20	0	20
165 4102-715 Mental Health-Work Educatio	4	0.01%	7	0	7	0	7
166 4102-716 Mental Health-Innovation	64	0.17%	119	0	119	0	119
167 4102-717 Mental Health-Administrative	251	0.67%	467	0	467	0	467
168 4103-12 Health-Children & Family	20	0.05%	37	0	37	0	37
169 4103-15 Health-Vital Statistics	2	0.01%	4	0	4	0	4
170 4103-20 Health-CCS	92	0.24%	171	0	171	0	171
171 4103-22 Health-Homeless Pilot	79	0.21%	147	0	147	0	147
172 4103-26 Health-MCH	31	0.08%	58	0	58	0	58
173 4103-29 Health-Foster Care	18	0.05%	34	0	34	0	34
174 4103-30 Health-Nursing Admin	43	0.11%	80	0	80	0	80
175 4103-31 Health-CHDP	18	0.05%	34	0	34	0	34
176 4103-33 Health-CMSP Local Health Cc	27	0.07%	50	0	50	0	50
177 4103-35 Health-Field Nursing	18	0.05%	34	0	34	0	34
178 4103-36 Health-Bioterrorism	58	0.15%	108	0	108	0	108
179 4103-37 Health-Pandemic Flu Preparat	15	0.04%	28	0	28	0	28
180 4103-38 Health-Acute Communicable I	37	0.10%	69	0	69	0	69
181 4103-39 Health-Immunization Grant	6	0.02%	11	0	11	0	11
182 4103-40 Health-WIC Nutrition	151	0.40%	281	0	281	0	281
183 4103-43 Health-Homeland Security Gr	8	0.02%	15	0	15	0	15
184 4103-45 Health-WIC Breast Feeding P	15	0.04%	28	0	28	0	28
186 4103-50 Health-Laboratory	50	0.13%	93	0	93	0	93
189 4103-54 Health-Chlamydia	5	0.01%	9	0	9	0	9
190 4103-55 Health-Lead Poisoning	11	0.03%	20	0	20	0	20
191 4103-56 Health-St Tuberculosis Grant	5	0.01%	9	0	9	0	9
192 4103-57 Health-St. Medi-Cal Outreach	7	0.02%	13	0	13	0	13
193 4103-60 Health-Health Education	30	0.08%	56	0	56	0	56
196 4103-66 Health-Supp Nutritional Asst F	61	0.16%	114	0	114	0	114
199 4103-69 Health - Oral Care	30	0.08%	56	0	56	0	56
200 4103-78 Health-Injury Prevention	4	0.01%	7	0	7	0	7
201 4103-81 Health-Public Health Clinic	45	0.12%	84	0	84	0	84
202 4103-98 Health - Prop 56 Tobacco Tru	100	0.27%	186	0	186	0	186
203 4103-99 Health-Tobacco Control	80	0.21%	149	0	149	0	149
207 4134-00 Jail Medical	19	0.05%	35	0	35	0	35
208 4134-72 Jail Medical-LCC	2	0.01%	4	0	4	0	4
211 4400 Sutter Co Waterworks Dist #1	231	0.61%	430	0	430	0	430
212 5101-05 Welfare-Social Workers Emphy	7	0.02%	13	0	13	0	13
213 5101-10 Welfare-Admin Support	47	0.13%	88	0	88	0	88
214 5101-15 Welfare-Non-Welfare Admin S	1	0.00%	2	0	2	0	2
215 5101-20 Welfare-Social Services	186	0.49%	346	0	346	0	346

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2020-2021**

FY 2018-19  
 5/22/2020

**External Audit Allocations**

Dept:4 External Audit

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
216 5101-30 Welfare-Eligibility & Nonservic	25	0.07%	\$47	\$0	\$47	\$0	\$47
217 5101-35 Welfare-Welfare Fraud	5	0.01%	9	0	9	0	9
218 5101-40 Welfare-Clerical Support	8	0.02%	15	0	15	0	15
219 5101-45 Welfare-Adults	2	0.01%	4	0	4	0	4
225 5601 Veterans Service Officer	1	0.00%	2	0	2	0	2
226 6201-35 Library-Literacy Prg	12	0.03%	22	0	22	0	22
228 7204 Ettl Hall	51	0.14%	95	0	95	0	95
<b>Subtotal</b>	37,586	100.00%	69,981	(36,465)	33,516	0	33,516
Direct Bills					36,465		36,465
<b>Total</b>					<b>\$69,981</b>		<b>\$69,981</b>

Basis Units: Number of Warrants  
 Source:

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2020-2021**

FY 2018-19  
5/22/2020

**Allocation Summary**

Dept:4 External Audit

Department	External Audit	Total
0 Direct Billed	\$36,465	\$36,465
5 1102 County Administrator	421	421
6 1201 Auditor-Controller	477	477
7 1202 Treasurer-Tax Collector	428	428
8 1205 General Services Department	514	514
9 1301 County Counsel	730	730
10 1401 Human Resources	639	639
11 1700 Building Maintenance	5,891	5,891
12 1101 Board of Supervisors	438	438
13 1105 Clerk of the Board	246	246
14 1203 Assessor	393	393
15 1204 Revenue Collection	1,849	1,849
16 1502 Elections	964	964
17 1600 Sheriff-Communications	583	583
18 1920 Engineering Services	350	350
19 1922 Water Resources	54	54
20 2103 Sheriff's Court Bailiffs	34	34
21 2106 Public Defender	655	655
22 2112 Consolidated Courts	261	261
23 2125 District Attorney	32	32
24 2125-01 DA-Criminal Division	681	681
27 2201 Sheriff-Coroner	2,054	2,054
28 2205 Sheriff-Boat Patrol	99	99
29 2208 Sheriff-Live Oak Contract	169	169
30 2301 Sheriff-County Jail	2,216	2,216
32 2304 Probation	2,044	2,044
33 2309 Bi-County Juvenile Hall	26	26
34 2401 Emergency Services	274	274
35 2402 Fire Services Administration	201	201
36 2601 Agricultural Commissioner	784	784
37 2706 Recorder	357	357
38 2709 Pub. Guardian/Conservator	290	290
39 2710 County Clerk	283	283
40 2721 Development Services	506	506
41 2724-24 Planning & Building	257	257
42 2724-31 Community Services Building	277	277
43 2724-32 Code Enforcement Svcs	261	261
44 2725 Environmental Health	201	201
45 2726 Animal Control	26	26
46 2727 CUPA	82	82
47 3100 Road	(1,027)	(1,027)

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2020-2021**

FY 2018-19  
 5/22/2020

**Allocation Summary**

Dept:4 External Audit

Department	External Audit	Total
48 3200 County Airport	\$19	\$19
49 3300 Transportation Development	20	20
50 4102-00 Mental Health	(3,929)	(3,929)
51 4103-10 Health	899	899
53 4120-00 Human Services Admin	505	505
54 4580 Fleet Management ISF	171	171
55 4581 Information Technology ISF	(2,648)	(2,648)
56 4590 Liability Insurance ISF	(2,894)	(2,894)
57 4591 Workers' Comp. Ins. ISF	(2,768)	(2,768)
58 4595 Employee Wellness Services	357	357
60 5101-00 Welfare	(10,329)	(10,329)
61 5200 IHSS Public Authority	209	209
62 6201 County Library	981	981
63 6301 Bi-County Farm Advisor	322	322
64 7101 Parks and Recreation	274	274
65 7201 Community Memorial Museum	242	242
66 7203 Vets Memorial Community Bldg	136	136
69 0112 Child Supp Serv Reimb/Adjustme	633	633
70 0140 County Local Revenue Fund	37	37
72 0184 Sheriff Inmate Welfare	467	467
73 0241 Public Safety Realignment 2011	4	4
74 0252 Emergency Medical Service	13	13
75 0253 RLF CDBG Housing Rehabilitatio	15	15
78 0289 EDBG PI Fund	4	4
79 0301 County Service Area G	7	7
80 0305 County Service Area F	3,139	3,139
81 0309 County Service Area C	389	389
82 0311 County Service Area D	451	451
83 0320 Sutter County Water Agency	4	4
84 0321 Lo Canal Operations & Maintence	2	2
88 0330 County Water Zone #8	2	2
89 0340 Co Consolid St Lighting District	26	26
90 0395 Rio Ramaza Comm. Serv District	43	43
91 1103 Non-Departmental Expense	765	765
92 1209 General Revenues	61	61
93 1801 Plant Acquisition	104	104
94 1803 Capital Projects	2	2
95 1911 General Insurance & Bonds	4	4
96 1923 Flood Control	22	22
97 2104 Grand Jury	231	231
98 2109 Trial Court Funding	95	95



**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2020-2021**

FY 2018-19  
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**Allocation Summary**

Dept:4 External Audit

Department	External Audit	Total
100 2125-08 DA-Criminal Investigation	\$166	\$166
103 2127-00 Victim Services	490	490
104 2202 Net 5-Sheriff	2	2
107 2303 Delinquency Prevention Commis	20	20
108 2403 February 2017 Flood	37	37
109 2703 Fish & Game Propagation	50	50
110 2711 Domestic Violence Centers	2	2
111 2724-29 Comm Svc Planning-Riego Rc	9	9
112 3000 Urban area Resident St Lightning	24	24
113 4102-01 Mental Health-Admin Support	1,247	1,247
114 4102-02 Mental Health-Homeless Mgt	37	37
115 4102-03 Mental Health-Crisis Clinic	706	706
116 4102-04 Mental Health-Community Ser	63	63
117 4102-07 Mental Health-Inpatient	1,497	1,497
118 4102-08 Mental Health-Managed Care	78	78
119 4102-09 Mental Health-IMD/SNF Facili	13	13
120 4102-10 Mental Health-Non IMD	61	61
121 4102-12 Mental Health-Day Treatment/	143	143
124 4102-15 Mental Health-Conditional Rel	84	84
125 4102-16 Mental Health-Outpatient/Adu	1,326	1,326
126 4102-17 Mental Health-Outpatient/Chik	1,190	1,190
128 4102-20 Mental Health-Advocacy	2	2
129 4102-22 Mental Health-Camp Singer	2	2
130 4102-25 Mental Health-Systems of Car	2	2
131 4102-26 Mental Health-Sutter County E	367	367
132 4102-29 Mental Health-Yuba County B	11	11
133 4102-31 Mental Health-CSS/Admin Su	34	34
134 4102-32 Mental Health-CSOC Adult Pr	9	9
135 4102-34 Mental Health-Victor Commun	4	4
136 4102-35 Mental Health-CSS/Direct/Cas	63	63
139 4102-41 Mental Health-Alcohol Admin	255	255
140 4102-42 Mental Health-Prevention	622	622
142 4102-48 Mental Health-Sutter Co CW I	264	264
143 4102-50 Mental Health-Drug Outpatien	69	69
144 4102-51 Mental Health-OFC	493	493
147 4102-54 Mental Health-First Steps	696	696
148 4102-58 Mental Health-Drug Court SC	302	302
149 4102-59 Mental Health-Yuba County	7	7
150 4102-60 Mental Health-Walnut Grove C	2	2
151 4102-65 Mental Health-UR/QI Program	499	499
153 4102-72 Mental Health-Local Comm C	294	294

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2020-2021**

FY 2018-19  
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**Allocation Summary**

Dept:4 External Audit

Department	External Audit	Total
154 4102-80 Mental Health-SB678	\$2	\$2
155 4102-81 Mental Health-Juvenile Probat	4	4
156 4102-82 Mental Health-Forensic	544	544
157 4102-701 Mental Health-Youth and Far	1,054	1,054
158 4102-702 Mental Health-Youth & Fam	640	640
159 4102-704 Mental Health-Adult FSP Ser	445	445
160 4102-705 Mental Health-Adult Non-FSP	985	985
161 4102-706 Mental Health-Ethnic Outrea	776	776
162 4102-707 Mental Health-MHSA Homek	6	6
163 4102-712 Mental Health-Community Pr	1,000	1,000
164 4102-714 Mental Health-MH Serv Act I	20	20
165 4102-715 Mental Health-Work Educat	7	7
166 4102-716 Mental Health-Innovation	119	119
167 4102-717 Mental Health-Administrative	467	467
168 4103-12 Health-Children & Family	37	37
169 4103-15 Health-Vital Statistics	4	4
170 4103-20 Health-CCS	171	171
171 4103-22 Health-Homeless Pilot	147	147
172 4103-26 Health-MCH	58	58
173 4103-29 Health-Foster Care	34	34
174 4103-30 Health-Nursing Admin	80	80
175 4103-31 Health-CHDP	34	34
176 4103-33 Health-CMSP Local Health Cc	50	50
177 4103-35 Health-Field Nursing	34	34
178 4103-36 Health-Bioterrorism	108	108
179 4103-37 Health-Pandemic Flu Prepar	28	28
180 4103-38 Health-Acute Communicable I	69	69
181 4103-39 Health-Immunization Grant	11	11
182 4103-40 Health-WIC Nutrition	281	281
183 4103-43 Health-Homeland Security Gr	15	15
184 4103-45 Health-WIC Breast Feeding P	28	28
186 4103-50 Health-Laboratory	93	93
189 4103-54 Health-Chlamydia	9	9
190 4103-55 Health-Lead Poisoning	20	20
191 4103-56 Health-St Tuberculosis Grant	9	9
192 4103-57 Health-St. Medi-Cal Outreach	13	13
193 4103-60 Health-Health Education	56	56
196 4103-66 Health-Supp Nutritional Asst F	114	114
199 4103-69 Health - Oral Care	56	56
200 4103-78 Health-Injury Prevention	7	7
201 4103-81 Health-Public Health Clinic	84	84

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2020-2021**

FY 2018-19  
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**Allocation Summary**

Dept:4 External Audit

Department	External Audit	Total
202 4103-98 Health - Prop 56 Tobacco Tru:	\$186	\$186
203 4103-99 Health-Tobacco Control	149	149
207 4134-00 Jail Medical	35	35
208 4134-72 Jail Medical-LCC	4	4
211 4400 Sutter Co Waterworks Dist #1	430	430
212 5101-05 Welfare-Social Workers Empy	13	13
213 5101-10 Welfare-Admin Support	88	88
214 5101-15 Welfare-Non-Welfare Admin S	2	2
215 5101-20 Welfare-Social Services	346	346
216 5101-30 Welfare-Eligibility & Nonservic	47	47
217 5101-35 Welfare-Welfare Fraud	9	9
218 5101-40 Welfare-Clerical Support	15	15
219 5101-45 Welfare-Adults	4	4
225 5601 Veterans Service Officer	2	2
226 6201-35 Library-Literacy Prg	22	22
228 7204 Ettl Hall	95	95
<b>Total</b>	<b>\$69,981</b>	<b>\$69,981</b>

**SUTTER COUNTY, CALIFORNIA  
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2020-2021**

FY 2018-19  
5/22/2020

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**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2020-2021**

FY 2018-19  
 5/22/2020

**A. Department Costs**

Dept:5 1102 County Administrator

Description		Amount	General Admin	Personnel/Budget Prep	Departmental Assistance	Direct Identified Costs	General Govt
<b>Personnel Costs</b>							
Salaries	S1	870,401	556,883	132,649	153,539	2,089	25,242
<i>Salary % Split</i>			<i>63.98%</i>	<i>15.24%</i>	<i>17.64%</i>	<i>.24%</i>	<i>2.90%</i>
Benefits	S	319,574	204,463	48,703	56,373	767	9,268
<b>Subtotal - Personnel Costs</b>		<b>1,189,975</b>	<b>761,346</b>	<b>181,352</b>	<b>209,912</b>	<b>2,856</b>	<b>34,509</b>
<b>Services &amp; Supplies Cost</b>							
Services & Supplies	S	132,788	84,958	20,237	23,424	319	3,851
Other Charges	S	91	58	14	16	0	3
Intrafund Costs	S	532	340	81	94	1	15
Transfer In	S	6,128	3,921	934	1,081	15	178
Equipment Replacement	D	1,552	0	0	0	0	0
<b>Subtotal - Services &amp; Supplies</b>		<b>141,091</b>	<b>89,277</b>	<b>21,266</b>	<b>24,615</b>	<b>335</b>	<b>4,047</b>
<b>Department Cost Total</b>		<b>1,331,066</b>	<b>850,623</b>	<b>202,618</b>	<b>234,526</b>	<b>3,191</b>	<b>38,556</b>
<b>Adjustments to Cost</b>							
Equipment Replacement	D	(1,552)	0	0	0	0	0
<b>Subtotal - Adjustments</b>		<b>(1,552)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Costs After Adjustments</b>		<b>1,329,514</b>	<b>850,623</b>	<b>202,618</b>	<b>234,526</b>	<b>3,191</b>	<b>38,556</b>
General Admin Distribution			(850,623)	359,897	416,574	5,668	68,484
<b>Grand Total</b>		<b>\$1,329,514</b>		<b>\$562,515</b>	<b>\$651,100</b>	<b>\$8,859</b>	<b>\$107,040</b>
						not allocated	

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2020-2021**

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**B. Incoming Costs - (Default Spread Salary%)**

Dept:5 1102 County Administrator

Department	First Incoming	Second Incoming	Personnel/Bu dget Prep	Departmental Assistance	Direct Identified Costs	General Govt
1 1160 Civic Center	\$8,992	\$0	\$3,804	\$4,404	\$60	\$724
Subtotal - Building Occupancy	8,992	0	3,804	4,404	60	724
2 Equip Deprec	2,764	0	1,169	1,353	18	222
Subtotal - Equipment Depreciation	2,764	0	1,169	1,353	18	222
3 Tax Assessment	339	0	143	166	2	27
Subtotal - Tax Assessment	339	0	143	166	2	27
4 External Audit	421	0	178	206	3	34
Subtotal - External Audit	421	0	178	206	3	34
5 Personnel/Budget Prep	0	4,355	1,843	2,133	29	351
5 Departmental Assistance	0	5,041	2,133	2,469	34	406
Subtotal - 1102 County Administrator	0	9,396	3,976	4,602	63	757
6 Departmental Accounting	0	7,654	3,238	3,748	51	616
6 Payroll Accounting	0	3,308	1,400	1,620	22	266
6 Claims Accounting	0	1,674	708	820	11	135
6 Internal Audit-County Wide	0	293	124	144	2	24
Subtotal - 1201 Auditor-Controller	0	12,929	5,470	6,332	86	1,041
8 Purchasing	0	745	315	365	5	60
8 Copier Services	0	46	20	23	0	4
Subtotal - 1205 General Services Depa	0	791	335	387	5	64
9 Legal Assistance	0	94,618	40,033	46,337	630	7,618
Subtotal - 1301 County Counsel	0	94,618	40,033	46,337	630	7,618
10 Employee/Labor Relations	0	3,888	1,645	1,904	26	313
10 Recruitment/Class Non-MSS	0	5,260	2,225	2,576	35	423
Subtotal - 1401 Human Resources	0	9,148	3,870	4,480	61	736
11 Maintenance	0	17,675	7,478	8,656	118	1,423
11 Grounds	0	6,500	2,750	3,183	43	523

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2020-2021**

FY 2018-19  
 5/22/2020

**B. Incoming Costs - (Default Spread Salary%)**

Dept:5 1102 County Administrator

Department	First Incoming	Second Incoming	Personnel/Budget Prep	Departmental Assistance	Direct Identified Costs	General Govt
11 Custodial	\$0	\$11,059	\$4,679	\$5,416	\$74	\$890
Subtotal - 1700 Building Maintenance	0	35,234	14,908	17,255	235	2,837
<b>Total Incoming</b>	12,515	162,116	73,886	85,522	1,164	14,060
<b>C. Total Allocated</b>		<b>\$1,504,146</b>	<b>\$636,401</b>	<b>\$736,622</b>	<b>\$10,022</b>	<b>\$121,100</b>
			42.31%	48.97%	0.67%	8.05%

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2020-2021**

FY 2018-19  
5/22/2020

Personnel/Budget Prep Allocations

Dept:5 1102 County Administrator

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 1102 County Administrator	7.85	0.77%	\$4,355	\$0	\$4,355	\$0	\$4,355
6 1201 Auditor-Controller	12.35	1.21%	6,853	0	6,853	834	7,687
7 1202 Treasurer-Tax Collector	7.00	0.68%	3,886	0	3,886	473	4,359
8 1205 General Services Department	8.23	0.80%	4,569	0	4,569	556	5,125
9 1301 County Counsel	5.81	0.57%	3,224	0	3,224	392	3,616
10 1401 Human Resources	10.23	1.00%	5,679	0	5,679	691	6,370
11 1700 Building Maintenance	25.62	2.50%	14,219	0	14,219	1,731	15,950
12 1101 Board of Supervisors	6.00	0.59%	3,331	0	3,331	405	3,736
13 1105 Clerk of the Board	1.19	0.12%	662	0	662	81	742
14 1203 Assessor	16.77	1.64%	9,308	0	9,308	1,133	10,442
15 1204 Revenue Collection	2.00	0.20%	1,110	0	1,110	135	1,245
16 1502 Elections	7.38	0.72%	4,099	0	4,099	499	4,598
17 1600 Sheriff-Communications	19.81	1.94%	10,995	0	10,995	1,338	12,333
18 1920 Engineering Services	9.69	0.95%	5,380	0	5,380	655	6,035
20 2103 Sheriff's Court Bailiffs	13.65	1.33%	7,579	0	7,579	923	8,502
21 2106 Public Defender	1.04	0.10%	576	0	576	70	647
23 2125 District Attorney	1.96	0.19%	1,089	0	1,089	133	1,221
24 2125-01 DA-Criminal Division	12.46	1.22%	6,917	0	6,917	842	7,759
27 2201 Sheriff-Coroner	44.81	4.38%	24,872	0	24,872	3,028	27,900
28 2205 Sheriff-Boat Patrol	1.42	0.14%	790	0	790	96	886
29 2208 Sheriff-Live Oak Contract	7.92	0.77%	4,398	0	4,398	535	4,933
30 2301 Sheriff-County Jail	56.31	5.50%	31,256	0	31,256	3,805	35,060
32 2304 Probation	45.77	4.47%	25,406	0	25,406	3,093	28,499
34 2401 Emergency Services	1.00	0.10%	555	0	555	68	623
35 2402 Fire Services Administration	1.00	0.10%	555	0	555	68	623
36 2601 Agricultural Commissioner	17.42	1.70%	9,671	0	9,671	1,177	10,849
37 2706 Recorder	7.00	0.68%	3,886	0	3,886	473	4,359
38 2709 Pub. Guardian/Conservator	3.08	0.30%	1,708	0	1,708	208	1,916
40 2721 Development Services	9.62	0.94%	5,337	0	5,337	650	5,987
41 2724-24 Planning & Building	3.92	0.38%	2,178	0	2,178	265	2,443
42 2724-31 Community Services Building	1.00	0.10%	555	0	555	68	623
43 2724-32 Code Enforcement Svcs	1.00	0.10%	555	0	555	68	623
44 2725 Environmental Health	6.00	0.59%	3,331	0	3,331	405	3,736
45 2726 Animal Control	2.00	0.20%	1,110	0	1,110	135	1,245
47 3100 Road	20.88	2.04%	11,593	0	11,593	1,411	13,004
51 4103-10 Health	8.85	0.86%	4,910	0	4,910	598	5,508
53 4120-00 Human Services Admin	13.19	1.29%	7,323	0	7,323	891	8,214
54 4580 Fleet Management ISF	3.96	0.39%	2,199	0	2,199	268	2,467
55 4581 Information Technology ISF	17.15	1.68%	9,522	0	9,522	1,159	10,681
57 4591 Workers' Comp. Ins. ISF	3.31	0.32%	1,836	0	1,836	224	2,060
62 6201 County Library	15.19	1.49%	8,433	0	8,433	1,027	9,460
63 6301 Bi-County Farm Advisor	2.00	0.20%	1,110	0	1,110	135	1,245
65 7201 Community Memorial Museum	3.58	0.35%	1,985	0	1,985	242	2,227



**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2020-2021**

FY 2018-19  
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Personnel/Budget Prep Allocations

Dept:5 1102 County Administrator

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
69 0112 Child Supp Serv Reimb/Adjustme	23.35	2.28%	\$12,959	\$0	\$12,959	\$1,578	\$14,537
72 0184 Sheriff Inmate Welfare	1.38	0.14%	769	0	769	94	862
80 0305 County Service Area F	14.08	1.38%	7,814	0	7,814	951	8,765
100 2125-08 DA-Criminal Investigation	6.88	0.67%	3,822	0	3,822	465	4,287
102 2125-72 Local Community Correction A	1.58	0.15%	875	0	875	107	982
103 2127-00 Victim Services	6.81	0.67%	3,779	0	3,779	460	4,239
104 2202 Net 5-Sheriff	1.96	0.19%	1,089	0	1,089	133	1,221
113 4102-01 Mental Health-Admin Support	32.27	3.15%	17,912	0	17,912	2,181	20,093
115 4102-03 Mental Health-Crisis Clinic	29.27	2.86%	16,247	0	16,247	1,978	18,225
117 4102-07 Mental Health-Inpatient	44.69	4.37%	24,808	0	24,808	3,020	27,828
125 4102-16 Mental Health-Outpatient/Adu	18.50	1.81%	10,269	0	10,269	1,250	11,519
126 4102-17 Mental Health-Outpatient/Chik	23.31	2.28%	12,938	0	12,938	1,575	14,513
131 4102-26 Mental Health-Sutter County E	3.42	0.33%	1,900	0	1,900	231	2,131
136 4102-35 Mental Health-CSS/Direct/Cas	0.04	0.00%	21	0	21	3	24
140 4102-42 Mental Health-Prevention	3.19	0.31%	1,772	0	1,772	216	1,988
142 4102-48 Mental Health-Sutter Co CW I	2.00	0.20%	1,110	0	1,110	135	1,245
144 4102-51 Mental Health-OFC	4.04	0.39%	2,242	0	2,242	273	2,515
147 4102-54 Mental Health-First Steps	6.04	0.59%	3,352	0	3,352	408	3,760
151 4102-65 Mental Health-UR/QI Program	6.54	0.64%	3,629	0	3,629	442	4,071
153 4102-72 Mental Health-Local Comm Cc	4.96	0.49%	2,754	0	2,754	335	3,089
156 4102-82 Mental Health-Forensic	9.00	0.88%	4,996	0	4,996	608	5,604
157 4102-701 Mental Health-Youth and Far	10.27	1.00%	5,700	0	5,700	694	6,394
158 4102-702 Mental Health-Youth & Fam	6.38	0.62%	3,544	0	3,544	431	3,975
159 4102-704 Mental Health-Adult FSP Ser	7.50	0.73%	4,163	0	4,163	507	4,670
160 4102-705 Mental Health-Adult Non-FSI	25.00	2.44%	13,877	0	13,877	1,689	15,566
161 4102-706 Mental Health-Ethnic Outrea	8.96	0.88%	4,974	0	4,974	606	5,580
163 4102-712 Mental Health-Community Pr	5.96	0.58%	3,309	0	3,309	403	3,712
167 4102-717 Mental Health-Administrative	1.62	0.16%	897	0	897	109	1,006
168 4103-12 Health-Children & Family	1.00	0.10%	555	0	555	68	623
170 4103-20 Health-CCS	5.62	0.55%	3,117	0	3,117	379	3,496
171 4103-22 Health-Homeless Pilot	3.46	0.34%	1,921	0	1,921	234	2,155
172 4103-26 Health-MCH	1.00	0.10%	555	0	555	68	623
173 4103-29 Health-Foster Care	1.00	0.10%	555	0	555	68	623
174 4103-30 Health-Nursing Admin	2.00	0.20%	1,110	0	1,110	135	1,245
175 4103-31 Health-CHDP	1.08	0.11%	598	0	598	73	671
176 4103-33 Health-CMSP Local Health Cc	1.00	0.10%	555	0	555	68	623
177 4103-35 Health-Field Nursing	1.00	0.10%	555	0	555	68	623
178 4103-36 Health-Bioterrorism	2.00	0.20%	1,110	0	1,110	135	1,245
180 4103-38 Health-Acute Communicable I	4.35	0.42%	2,412	0	2,412	294	2,706
182 4103-40 Health-WIC Nutrition	10.15	0.99%	5,636	0	5,636	686	6,322
193 4103-60 Health-Health Education	0.85	0.08%	470	0	470	57	527
196 4103-66 Health-Supp Nutritional Asst F	2.00	0.20%	1,110	0	1,110	135	1,245
199 4103-69 Health - Oral Care	0.77	0.08%	427	0	427	52	479

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2020-2021**

FY 2018-19  
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**Personnel/Budget Prep Allocations**

**Dept:5 1102 County Administrator**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
201 4103-81 Health-Public Health Clinic	3.00	0.29%	\$1,665	\$0	\$1,665	\$203	\$1,868
203 4103-99 Health-Tobacco Control	2.00	0.20%	1,110	0	1,110	135	1,245
212 5101-05 Welfare-Social Workers Empy	19.12	1.87%	10,611	0	10,611	1,292	11,902
213 5101-10 Welfare-Admin Support	12.12	1.18%	6,725	0	6,725	819	7,544
214 5101-15 Welfare-Non-Welfare Admin S	3.00	0.29%	1,665	0	1,665	203	1,868
215 5101-20 Welfare-Social Services	30.77	3.01%	17,080	0	17,080	2,079	19,159
216 5101-30 Welfare-Eligibility & Nonservic	121.69	11.90%	67,550	0	67,550	8,223	75,773
217 5101-35 Welfare-Welfare Fraud	4.77	0.47%	2,647	0	2,647	322	2,970
218 5101-40 Welfare-Clerical Support	1.92	0.19%	1,067	0	1,067	130	1,197
219 5101-45 Welfare-Adults	8.73	0.85%	4,846	0	4,846	590	5,436
229 5100 Children/Family Comm.	3.12	0.30%	1,729	0	1,729	211	1,940
<b>Subtotal</b>	<b>1,022.92</b>	<b>100.00%</b>	<b>567,810</b>	<b>0</b>	<b>567,810</b>	<b>68,591</b>	<b>636,401</b>
Direct Bills					0		0
<b>Total</b>					<b>\$567,810</b>		<b>\$636,401</b>

Basis Units: Number of Employees

Source:

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2020-2021**

FY 2018-19  
 5/22/2020

**Departmental Assistance Allocations**

Dept:5 1102 County Administrator

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 1102 County Administrator	7.85	0.77%	\$5,041	\$0	\$5,041	\$0	\$5,041
6 1201 Auditor-Controller	12.35	1.21%	7,932	0	7,932	966	8,898
7 1202 Treasurer-Tax Collector	7.00	0.68%	4,498	0	4,498	547	5,045
8 1205 General Services Department	8.23	0.80%	5,288	0	5,288	644	5,932
9 1301 County Counsel	5.81	0.57%	3,731	0	3,731	454	4,186
10 1401 Human Resources	10.23	1.00%	6,573	0	6,573	800	7,373
11 1700 Building Maintenance	25.62	2.50%	16,458	0	16,458	2,003	18,461
12 1101 Board of Supervisors	6.00	0.59%	3,855	0	3,855	469	4,324
13 1105 Clerk of the Board	1.19	0.12%	766	0	766	93	859
14 1203 Assessor	16.77	1.64%	10,774	0	10,774	1,312	12,086
15 1204 Revenue Collection	2.00	0.20%	1,285	0	1,285	156	1,441
16 1502 Elections	7.38	0.72%	4,745	0	4,745	578	5,322
17 1600 Sheriff-Communications	19.81	1.94%	12,726	0	12,726	1,549	14,276
18 1920 Engineering Services	9.69	0.95%	6,227	0	6,227	758	6,985
20 2103 Sheriff's Court Bailiffs	13.65	1.33%	8,773	0	8,773	1,068	9,841
21 2106 Public Defender	1.04	0.10%	667	0	667	81	748
23 2125 District Attorney	1.96	0.19%	1,260	0	1,260	153	1,414
24 2125-01 DA-Criminal Division	12.46	1.22%	8,007	0	8,007	975	8,981
27 2201 Sheriff-Coroner	44.81	4.38%	28,789	0	28,789	3,505	32,294
28 2205 Sheriff-Boat Patrol	1.42	0.14%	914	0	914	111	1,026
29 2208 Sheriff-Live Oak Contract	7.92	0.77%	5,091	0	5,091	620	5,710
30 2301 Sheriff-County Jail	56.31	5.50%	36,178	0	36,178	4,404	40,582
32 2304 Probation	45.77	4.47%	29,407	0	29,407	3,580	32,987
34 2401 Emergency Services	1.00	0.10%	643	0	643	78	721
35 2402 Fire Services Administration	1.00	0.10%	643	0	643	78	721
36 2601 Agricultural Commissioner	17.42	1.70%	11,194	0	11,194	1,363	12,557
37 2706 Recorder	7.00	0.68%	4,498	0	4,498	547	5,045
38 2709 Pub. Guardian/Conservator	3.08	0.30%	1,977	0	1,977	241	2,218
40 2721 Development Services	9.62	0.94%	6,178	0	6,178	752	6,930
41 2724-24 Planning & Building	3.92	0.38%	2,521	0	2,521	307	2,827
42 2724-31 Community Services Building	1.00	0.10%	643	0	643	78	721
43 2724-32 Code Enforcement Svcs	1.00	0.10%	643	0	643	78	721
44 2725 Environmental Health	6.00	0.59%	3,855	0	3,855	469	4,324
45 2726 Animal Control	2.00	0.20%	1,285	0	1,285	156	1,441
47 3100 Road	20.88	2.04%	13,418	0	13,418	1,633	15,052
51 4103-10 Health	8.85	0.86%	5,684	0	5,684	692	6,376
53 4120-00 Human Services Admin	13.19	1.29%	8,476	0	8,476	1,032	9,508
54 4580 Fleet Management ISF	3.96	0.39%	2,545	0	2,545	310	2,855
55 4581 Information Technology ISF	17.15	1.68%	11,021	0	11,021	1,342	12,363
57 4591 Workers' Comp. Ins. ISF	3.31	0.32%	2,125	0	2,125	259	2,384
62 6201 County Library	15.19	1.49%	9,761	0	9,761	1,188	10,949
63 6301 Bi-County Farm Advisor	2.00	0.20%	1,285	0	1,285	156	1,441
65 7201 Community Memorial Museum	3.58	0.35%	2,298	0	2,298	280	2,578

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2020-2021**

FY 2018-19  
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**Departmental Assistance Allocations**

Dept:5 1102 County Administrator

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
69 0112 Child Supp Serv Reimb/Adjustme	23.35	2.28%	\$15,000	\$0	\$15,000	\$1,826	\$16,826
72 0184 Sheriff Inmate Welfare	1.38	0.14%	890	0	890	108	998
80 0305 County Service Area F	14.08	1.38%	9,044	0	9,044	1,101	10,145
100 2125-08 DA-Criminal Investigation	6.88	0.67%	4,423	0	4,423	538	4,962
102 2125-72 Local Community Correction A	1.58	0.15%	1,013	0	1,013	123	1,137
103 2127-00 Victim Services	6.81	0.67%	4,374	0	4,374	532	4,906
104 2202 Net 5-Sheriff	1.96	0.19%	1,260	0	1,260	153	1,414
113 4102-01 Mental Health-Admin Support	32.27	3.15%	20,733	0	20,733	2,524	23,257
115 4102-03 Mental Health-Crisis Clinic	29.27	2.86%	18,806	0	18,806	2,289	21,095
117 4102-07 Mental Health-Inpatient	44.69	4.37%	28,715	0	28,715	3,496	32,210
125 4102-16 Mental Health-Outpatient/Adu	18.50	1.81%	11,886	0	11,886	1,447	13,333
126 4102-17 Mental Health-Outpatient/Chik	23.31	2.28%	14,975	0	14,975	1,823	16,798
131 4102-26 Mental Health-Sutter County E	3.42	0.33%	2,199	0	2,199	268	2,467
136 4102-35 Mental Health-CSS/Direct/Cas	0.04	0.00%	25	0	25	3	28
140 4102-42 Mental Health-Prevention	3.19	0.31%	2,051	0	2,051	250	2,301
142 4102-48 Mental Health-Sutter Co CW I	2.00	0.20%	1,285	0	1,285	156	1,441
144 4102-51 Mental Health-OFC	4.04	0.39%	2,595	0	2,595	316	2,911
147 4102-54 Mental Health-First Steps	6.04	0.59%	3,880	0	3,880	472	4,352
151 4102-65 Mental Health-UR/QI Program	6.54	0.64%	4,201	0	4,201	511	4,712
153 4102-72 Mental Health-Local Comm Cc	4.96	0.49%	3,188	0	3,188	388	3,576
156 4102-82 Mental Health-Forensic	9.00	0.88%	5,783	0	5,783	704	6,486
157 4102-701 Mental Health-Youth and Far	10.27	1.00%	6,598	0	6,598	803	7,401
158 4102-702 Mental Health-Youth & Fam	6.38	0.62%	4,102	0	4,102	499	4,601
159 4102-704 Mental Health-Adult FSP Ser	7.50	0.73%	4,819	0	4,819	587	5,405
160 4102-705 Mental Health-Adult Non-FSI	25.00	2.44%	16,063	0	16,063	1,955	18,018
161 4102-706 Mental Health-Ethnic Outrea	8.96	0.88%	5,758	0	5,758	701	6,459
163 4102-712 Mental Health-Community Pr	5.96	0.58%	3,830	0	3,830	466	4,297
167 4102-717 Mental Health-Administrative	1.62	0.16%	1,038	0	1,038	126	1,164
168 4103-12 Health-Children & Family	1.00	0.10%	643	0	643	78	721
170 4103-20 Health-CCS	5.62	0.55%	3,608	0	3,608	439	4,047
171 4103-22 Health-Homeless Pilot	3.46	0.34%	2,224	0	2,224	271	2,495
172 4103-26 Health-MCH	1.00	0.10%	643	0	643	78	721
173 4103-29 Health-Foster Care	1.00	0.10%	643	0	643	78	721
174 4103-30 Health-Nursing Admin	2.00	0.20%	1,285	0	1,285	156	1,441
175 4103-31 Health-CHDP	1.08	0.11%	692	0	692	84	776
176 4103-33 Health-CMSP Local Health Cc	1.00	0.10%	643	0	643	78	721
177 4103-35 Health-Field Nursing	1.00	0.10%	643	0	643	78	721
178 4103-36 Health-Bioterrorism	2.00	0.20%	1,285	0	1,285	156	1,441
180 4103-38 Health-Acute Communicable I	4.35	0.42%	2,792	0	2,792	340	3,132
182 4103-40 Health-WIC Nutrition	10.15	0.99%	6,524	0	6,524	794	7,318
193 4103-60 Health-Health Education	0.85	0.08%	544	0	544	66	610
196 4103-66 Health-Supp Nutritional Asst F	2.00	0.20%	1,285	0	1,285	156	1,441
199 4103-69 Health - Oral Care	0.77	0.08%	494	0	494	60	554

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2020-2021**

FY 2018-19  
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**Departmental Assistance Allocations**

Dept:5 1102 County Administrator

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
201 4103-81 Health-Public Health Clinic	3.00	0.29%	\$1,928	\$0	\$1,928	\$235	\$2,162
203 4103-99 Health-Tobacco Control	2.00	0.20%	1,285	0	1,285	156	1,441
212 5101-05 Welfare-Social Workers Empy	19.12	1.87%	12,282	0	12,282	1,495	13,777
213 5101-10 Welfare-Admin Support	12.12	1.18%	7,784	0	7,784	948	8,732
214 5101-15 Welfare-Non-Welfare Admin S	3.00	0.29%	1,928	0	1,928	235	2,162
215 5101-20 Welfare-Social Services	30.77	3.01%	19,769	0	19,769	2,407	22,176
216 5101-30 Welfare-Eligibility & Nonservic	121.69	11.90%	78,187	0	78,187	9,518	87,705
217 5101-35 Welfare-Welfare Fraud	4.77	0.47%	3,064	0	3,064	373	3,437
218 5101-40 Welfare-Clerical Support	1.92	0.19%	1,236	0	1,236	150	1,386
219 5101-45 Welfare-Adults	8.73	0.85%	5,610	0	5,610	683	6,292
229 5100 Children/Family Comm.	3.12	0.30%	2,002	0	2,002	244	2,245
<b>Subtotal</b>	<b>1,022.92</b>	<b>100.00%</b>	<b>657,229</b>	<b>0</b>	<b>657,229</b>	<b>79,393</b>	<b>736,622</b>
Direct Bills					0		0
<b>Total</b>					<b>\$657,229</b>		<b>\$736,622</b>

Basis Units: Number of Employees

Source:

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2020-2021**

FY 2018-19  
 5/22/2020

**Direct Identified Costs Allocations**

Dept:5 1102 County Administrator

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
27 2201 Sheriff-Coroner	7	7.00%	\$626	\$0	\$626	\$76	\$702
50 4102-00 Mental Health	24	24.00%	2,146	0	2,146	259	2,405
51 4103-10 Health	9	9.00%	805	0	805	97	902
53 4120-00 Human Services Admin	51	51.00%	4,560	0	4,560	551	5,111
103 2127-00 Victim Services	9	9.00%	805	0	805	97	902
<b>Subtotal</b>	100	100.00%	8,942	0	8,942	1,080	10,022
Direct Bills					0		0
<b>Total</b>					<b>\$8,942</b>		<b>\$10,022</b>

Basis Units: Direct Costs  
 Source:

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2020-2021**

FY 2018-19  
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**Allocation Summary**

**Dept:5 1102 County Administrator**

Department	Personnel/Budget Prep	Departmental Assistance	Direct Identified Costs	General Govt	Total
5 1102 County Administrator	\$4,355	\$5,041	\$0	\$0	\$9,396
6 1201 Auditor-Controller	7,687	8,898	0	0	16,585
7 1202 Treasurer-Tax Collector	4,359	5,045	0	0	9,404
8 1205 General Services Department	5,125	5,932	0	0	11,057
9 1301 County Counsel	3,616	4,186	0	0	7,802
10 1401 Human Resources	6,370	7,373	0	0	13,744
11 1700 Building Maintenance	15,950	18,461	0	0	34,411
12 1101 Board of Supervisors	3,736	4,324	0	0	8,060
13 1105 Clerk of the Board	742	859	0	0	1,602
14 1203 Assessor	10,442	12,086	0	0	22,527
15 1204 Revenue Collection	1,245	1,441	0	0	2,687
16 1502 Elections	4,598	5,322	0	0	9,920
17 1600 Sheriff-Communications	12,333	14,276	0	0	26,609
18 1920 Engineering Services	6,035	6,985	0	0	13,020
20 2103 Sheriff's Court Bailiffs	8,502	9,841	0	0	18,342
21 2106 Public Defender	647	748	0	0	1,395
23 2125 District Attorney	1,221	1,414	0	0	2,635
24 2125-01 DA-Criminal Division	7,759	8,981	0	0	16,740
27 2201 Sheriff-Coroner	27,900	32,294	702	0	60,895
28 2205 Sheriff-Boat Patrol	886	1,026	0	0	1,912
29 2208 Sheriff-Live Oak Contract	4,933	5,710	0	0	10,644
30 2301 Sheriff-County Jail	35,060	40,582	0	0	75,642
32 2304 Probation	28,499	32,987	0	0	61,485
34 2401 Emergency Services	623	721	0	0	1,343
35 2402 Fire Services Administration	623	721	0	0	1,343
36 2601 Agricultural Commissioner	10,849	12,557	0	0	23,406
37 2706 Recorder	4,359	5,045	0	0	9,404
38 2709 Pub. Guardian/Conservator	1,916	2,218	0	0	4,133
40 2721 Development Services	5,987	6,930	0	0	12,917
41 2724-24 Planning & Building	2,443	2,827	0	0	5,270
42 2724-31 Community Services Building	623	721	0	0	1,343
43 2724-32 Code Enforcement Svcs	623	721	0	0	1,343
44 2725 Environmental Health	3,736	4,324	0	0	8,060
45 2726 Animal Control	1,245	1,441	0	0	2,687
47 3100 Road	13,004	15,052	0	0	28,056
50 4102-00 Mental Health	0	0	2,405	0	2,405
51 4103-10 Health	5,508	6,376	902	0	12,786
53 4120-00 Human Services Admin	8,214	9,508	5,111	0	22,833
54 4580 Fleet Management ISF	2,467	2,855	0	0	5,322
55 4581 Information Technology ISF	10,681	12,363	0	0	23,044
57 4591 Workers' Comp. Ins. ISF	2,060	2,384	0	0	4,443

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2020-2021**

FY 2018-19  
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**Allocation Summary**

Dept:5 1102 County Administrator

Department	Personnel/Budget Prep	Departmental Assistance	Direct Identified Costs	General Govt	Total
62 6201 County Library	\$9,460	\$10,949	\$0	\$0	\$20,409
63 6301 Bi-County Farm Advisor	1,245	1,441	0	0	2,687
65 7201 Community Memorial Museum	2,227	2,578	0	0	4,805
69 0112 Child Supp Serv Reimb/Adjustme	14,537	16,826	0	0	31,363
72 0184 Sheriff Inmate Welfare	862	998	0	0	1,860
80 0305 County Service Area F	8,765	10,145	0	0	18,911
100 2125-08 DA-Criminal Investigation	4,287	4,962	0	0	9,249
102 2125-72 Local Community Correction A	982	1,137	0	0	2,118
103 2127-00 Victim Services	4,239	4,906	902	0	10,047
104 2202 Net 5-Sheriff	1,221	1,414	0	0	2,635
113 4102-01 Mental Health-Admin Support	20,093	23,257	0	0	43,350
115 4102-03 Mental Health-Crisis Clinic	18,225	21,095	0	0	39,319
117 4102-07 Mental Health-Inpatient	27,828	32,210	0	0	60,038
125 4102-16 Mental Health-Outpatient/Adu	11,519	13,333	0	0	24,852
126 4102-17 Mental Health-Outpatient/Chik	14,513	16,798	0	0	31,311
131 4102-26 Mental Health-Sutter County E	2,131	2,467	0	0	4,598
136 4102-35 Mental Health-CSS/Direct/Cas	24	28	0	0	52
140 4102-42 Mental Health-Prevention	1,988	2,301	0	0	4,288
142 4102-48 Mental Health-Sutter Co CW I	1,245	1,441	0	0	2,687
144 4102-51 Mental Health-OFC	2,515	2,911	0	0	5,425
147 4102-54 Mental Health-First Steps	3,760	4,352	0	0	8,112
151 4102-65 Mental Health-UR/QI Program	4,071	4,712	0	0	8,784
153 4102-72 Mental Health-Local Comm Cc	3,089	3,576	0	0	6,665
156 4102-82 Mental Health-Forensic	5,604	6,486	0	0	12,090
157 4102-701 Mental Health-Youth and Far	6,394	7,401	0	0	13,795
158 4102-702 Mental Health-Yourth & Fam	3,975	4,601	0	0	8,577
159 4102-704 Mental Health-Adult FSP Ser	4,670	5,405	0	0	10,075
160 4102-705 Mental Health-Adult Non-FSP	15,566	18,018	0	0	33,584
161 4102-706 Mental Health-Ethnic Outrea	5,580	6,459	0	0	12,039
163 4102-712 Mental Health-Community Pr	3,712	4,297	0	0	8,009
167 4102-717 Mental Health-Administrative	1,006	1,164	0	0	2,170
168 4103-12 Health-Children & Family	623	721	0	0	1,343
170 4103-20 Health-CCS	3,496	4,047	0	0	7,544
171 4103-22 Health-Homeless Pilot	2,155	2,495	0	0	4,650
172 4103-26 Health-MCH	623	721	0	0	1,343
173 4103-29 Health-Foster Care	623	721	0	0	1,343
174 4103-30 Health-Nursing Admin	1,245	1,441	0	0	2,687
175 4103-31 Health-CHDP	671	776	0	0	1,447
176 4103-33 Health-CMSP Local Health Cc	623	721	0	0	1,343
177 4103-35 Health-Field Nursing	623	721	0	0	1,343
178 4103-36 Health-Bioterrorism	1,245	1,441	0	0	2,687



**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2020-2021**

FY 2018-19  
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**Allocation Summary**

Dept:5 1102 County Administrator

Department	Personnel/Budget Prep	Departmental Assistance	Direct Identified Costs	General Govt	Total
180 4103-38 Health-Acute Communicable I	\$2,706	\$3,132	\$0	\$0	\$5,839
182 4103-40 Health-WIC Nutrition	6,322	7,318	0	0	13,640
193 4103-60 Health-Health Education	527	610	0	0	1,137
196 4103-66 Health-Supp Nutritional Asst F	1,245	1,441	0	0	2,687
199 4103-69 Health - Oral Care	479	554	0	0	1,033
201 4103-81 Health-Public Health Clinic	1,868	2,162	0	0	4,030
203 4103-99 Health-Tobacco Control	1,245	1,441	0	0	2,687
212 5101-05 Welfare-Social Workers Empy	11,902	13,777	0	0	25,679
213 5101-10 Welfare-Admin Support	7,544	8,732	0	0	16,275
214 5101-15 Welfare-Non-Welfare Admin S	1,868	2,162	0	0	4,030
215 5101-20 Welfare-Social Services	19,159	22,176	0	0	41,335
216 5101-30 Welfare-Eligibility & Nonservic	75,773	87,705	0	0	163,478
217 5101-35 Welfare-Welfare Fraud	2,970	3,437	0	0	6,407
218 5101-40 Welfare-Clerical Support	1,197	1,386	0	0	2,583
219 5101-45 Welfare-Adults	5,436	6,292	0	0	11,729
229 5100 Children/Family Comm.	1,940	2,245	0	0	4,185
<b>Total</b>	<b>\$636,401</b>	<b>\$736,622</b>	<b>\$10,022</b>	<b>\$0</b>	<b>\$1,383,046</b>

**SUTTER COUNTY, CALIFORNIA  
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2020-2021**

FY 2018-19  
5/22/2020

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**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2020-2021**

FY 2018-19  
5/22/2020

**A. Department Costs**

Dept:6 1201 Auditor-Controller

Description		Amount	General Admin	Departmental Accounting	Payroll Accounting	Claims Accounting	Internal Audit- County Wide	Direct Identified	General Govt
<b>Personnel Costs</b>									
Salaries	S1	817,081	249,455	246,187	125,095	102,299	10,867	0	83,179
<i>Salary % Split</i>			<i>30.53%</i>	<i>30.13%</i>	<i>15.31%</i>	<i>12.52%</i>	<i>1.33%</i>	<i>.00%</i>	<i>10.18%</i>
Benefits	S	467,159	142,624	140,755	71,522	58,488	6,213	0	47,557
<b>Subtotal - Personnel Costs</b>		<b>1,284,240</b>	<b>392,078</b>	<b>386,942</b>	<b>196,617</b>	<b>160,787</b>	<b>17,080</b>	<b>0</b>	<b>130,736</b>
<b>Services &amp; Supplies Cost</b>									
Service & Supplies	S	129,967	39,679	39,159	19,898	16,272	1,729	0	13,231
Interfund Costs	S	211	64	64	32	26	3	0	21
Direct IT Costs	P	211,264	0	74,632	87,056	32,174	0	0	17,402
Intrafund Costs	S	657	201	198	101	82	9	0	67
Transfers Out	S	375	114	113	57	47	5	0	38
Revenues	P	(64,307)	0	0	0	(10,080)	(2,500)	0	(51,727)
Equipment Replacement	D	2,414	0	0	0	0	0	0	0
<b>Subtotal - Services &amp; Supplies</b>		<b>280,581</b>	<b>40,058</b>	<b>114,166</b>	<b>107,144</b>	<b>38,522</b>	<b>(755)</b>	<b>0</b>	<b>(20,968)</b>
<b>Department Cost Total</b>		<b>1,564,821</b>	<b>432,137</b>	<b>501,107</b>	<b>303,761</b>	<b>199,308</b>	<b>16,326</b>	<b>0</b>	<b>109,768</b>
<b>Adjustments to Cost</b>									
Equipment Replacement	D	(2,414)	0	0	0	0	0	0	0
<b>Subtotal - Adjustments</b>		<b>(2,414)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Costs After Adjustments</b>		<b>1,562,407</b>	<b>432,137</b>	<b>501,107</b>	<b>303,761</b>	<b>199,308</b>	<b>16,326</b>	<b>0</b>	<b>109,768</b>
General Admin Distribution			(432,137)	187,423	95,236	77,880	8,273	0	63,325
<b>Grand Total</b>		<b>\$1,562,407</b>		<b>\$688,530</b>	<b>\$398,997</b>	<b>\$277,189</b>	<b>\$24,599</b>	<b>\$0</b>	<b>\$173,092</b>
								not allocated	not allocated

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2020-2021**

FY 2018-19  
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**B. Incoming Costs - (Default Spread Salary%)**

**Dept:6 1201 Auditor-Controller**

Department	First Incoming	Second Incoming	Departmental Accounting	Payroll Accounting	Claims Accounting	Internal Audit- County Wide	Direct Identified	General Govt
1 Courthouse East	\$5,517	\$0	\$2,393	\$1,216	\$994	\$106	\$0	\$808
Subtotal - Building Occupancy	5,517	0	2,393	1,216	994	106	0	808
2 Equip Deprec	169,641	0	73,575	37,386	30,573	3,248	0	24,859
Subtotal - Equipment Depreciation	169,641	0	73,575	37,386	30,573	3,248	0	24,859
3 Tax Assessment	382	0	166	84	69	7	0	56
Subtotal - Tax Assessment	382	0	166	84	69	7	0	56
4 External Audit	477	0	207	105	86	9	0	70
Subtotal - External Audit	477	0	207	105	86	9	0	70
5 Personnel/Budget Prep	6,853	834	3,334	1,694	1,385	147	0	1,127
5 Departmental Assistance	7,932	966	3,859	1,961	1,604	170	0	1,304
Subtotal - 1102 County Administrator	14,786	1,800	7,193	3,655	2,989	318	0	2,430
6 Departmental Accounting	0	9,260	4,016	2,041	1,669	177	0	1,357
6 Payroll Accounting	0	5,205	2,258	1,147	938	100	0	763
6 Claims Accounting	0	1,896	822	418	342	36	0	278
6 Internal Audit-County Wide	0	355	154	78	64	7	0	52
Subtotal - 1201 Auditor-Controller	0	16,715	7,250	3,684	3,012	320	0	2,449
8 Purchasing	0	124	54	27	22	2	0	18
8 Copier Services	0	92	40	20	17	2	0	13
Subtotal - 1205 General Services Depa	0	216	94	48	39	4	0	32
9 Legal Assistance	0	36,984	16,041	8,151	6,665	708	0	5,420
Subtotal - 1301 County Counsel	0	36,984	16,041	8,151	6,665	708	0	5,420
10 Employee/Labor Relations	0	6,118	2,653	1,348	1,103	117	0	896
10 Recruitment/Class Non-MSS	0	8,276	3,589	1,824	1,492	158	0	1,213
Subtotal - 1401 Human Resources	0	14,394	6,243	3,172	2,594	276	0	2,109
11 Maintenance	0	4,478	1,942	987	807	86	0	656
11 Grounds	0	877	380	193	158	17	0	128

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2020-2021**

FY 2018-19  
 5/22/2020

**B. Incoming Costs - (Default Spread Salary%)**

Dept:6 1201 Auditor-Controller

Department	First Incoming	Second Incoming	Departmental Accounting	Payroll Accounting	Claims Accounting	Internal Audit- County Wide	Direct Identified	General Govt
11 Custodial	\$0	\$13,453	\$5,835	\$2,965	\$2,425	\$258	\$0	\$1,971
Subtotal - 1700 Building Maintenance	0	18,808	8,157	4,145	3,390	360	0	2,756
<b>Total Incoming</b>	190,802	88,918	121,318	61,646	50,412	5,355	0	40,990
<b>C. Total Allocated</b>		<u>\$1,842,127</u>	<u>\$809,848</u>	<u>\$460,642</u>	<u>\$327,601</u>	<u>\$29,954</u>	<u>\$0</u>	<u>\$214,082</u>
			43.96%	25.01%	17.78%	1.63%		11.62%

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2020-2021**

FY 2018-19  
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Departmental Accounting Allocations

Dept:6 1201 Auditor-Controller

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 1102 County Administrator	1,323,840.42	0.99%	\$7,654	\$0	\$7,654	\$0	\$7,654
6 1201 Auditor-Controller	1,601,522.93	1.20%	9,260	0	9,260	0	9,260
7 1202 Treasurer-Tax Collector	902,421.81	0.68%	5,218	0	5,218	267	5,484
8 1205 General Services Department	1,020,141.53	0.76%	5,898	0	5,898	302	6,200
9 1301 County Counsel	1,059,804.27	0.79%	6,127	0	6,127	313	6,441
10 1401 Human Resources	901,709.98	0.68%	5,213	0	5,213	267	5,480
11 1700 Building Maintenance	2,823,955.12	2.12%	16,327	0	16,327	835	17,162
12 1101 Board of Supervisors	583,907.13	0.44%	3,376	0	3,376	173	3,549
13 1105 Clerk of the Board	216,442.43	0.16%	1,251	0	1,251	64	1,315
14 1203 Assessor	1,830,147.07	1.37%	10,581	0	10,581	541	11,122
15 1204 Revenue Collection	238,254.07	0.18%	1,378	0	1,378	70	1,448
16 1502 Elections	887,560.95	0.67%	5,132	0	5,132	262	5,394
17 1600 Sheriff-Communications	2,639,453.15	1.98%	15,261	0	15,261	780	16,041
18 1920 Engineering Services	996,752.03	0.75%	5,763	0	5,763	295	6,058
19 1922 Water Resources	26,204.09	0.02%	152	0	152	8	159
20 2103 Sheriff's Court Bailiffs	1,021,810.33	0.77%	5,908	0	5,908	302	6,210
21 2106 Public Defender	202,051.92	0.15%	1,168	0	1,168	60	1,228
22 2112 Consolidated Courts	56,727.57	0.04%	328	0	328	17	345
23 2125 District Attorney	16.04	0.00%	0	0	0	0	0
24 2125-01 DA-Criminal Division	2,704,919.42	2.03%	15,639	0	15,639	799	16,439
27 2201 Sheriff-Coroner	7,105,750.21	5.33%	41,083	0	41,083	2,100	43,184
28 2205 Sheriff-Boat Patrol	271,126.96	0.20%	1,568	0	1,568	80	1,648
29 2208 Sheriff-Live Oak Contract	1,158,544.78	0.87%	6,698	0	6,698	342	7,041
30 2301 Sheriff-County Jail	8,282,425.24	6.21%	47,887	0	47,887	2,448	50,335
32 2304 Probation	6,295,487.89	4.72%	36,399	0	36,399	1,861	38,259
34 2401 Emergency Services	313,055.26	0.23%	1,810	0	1,810	93	1,903
35 2402 Fire Services Administration	252,216.02	0.19%	1,458	0	1,458	75	1,533
36 2601 Agricultural Commissioner	2,268,762.33	1.70%	13,117	0	13,117	671	13,788
37 2706 Recorder	498,192.84	0.37%	2,880	0	2,880	147	3,028
38 2709 Pub. Guardian/Conservator	373,900.33	0.28%	2,162	0	2,162	111	2,272
39 2710 County Clerk	346,895.56	0.26%	2,006	0	2,006	103	2,108
40 2721 Development Services	1,252,541.26	0.94%	7,242	0	7,242	370	7,612
41 2724-24 Planning & Building	540,642.39	0.41%	3,126	0	3,126	160	3,286
42 2724-31 Community Services Building	217,558.10	0.16%	1,258	0	1,258	64	1,322
43 2724-32 Code Enforcement Svcs	92,443.63	0.07%	534	0	534	27	562
44 2725 Environmental Health	805,617.97	0.60%	4,658	0	4,658	238	4,896
45 2726 Animal Control	187,113.90	0.14%	1,082	0	1,082	55	1,137
46 2727 CUPA	22,944.15	0.02%	133	0	133	7	139
47 3100 Road	3,334,255.12	2.50%	19,278	0	19,278	986	20,263
48 3200 County Airport	28.40	0.00%	0	0	0	0	0
50 4102-00 Mental Health	309,882.24	0.23%	1,792	0	1,792	92	1,883
51 4103-10 Health	1,403,868.06	1.05%	8,117	0	8,117	415	8,532
53 4120-00 Human Services Admin	1,839,319.35	1.38%	10,634	0	10,634	544	11,178

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2020-2021**

FY 2018-19  
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Departmental Accounting Allocations

Dept:6 1201 Auditor-Controller

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
54 4580 Fleet Management ISF	766,730.66	0.57%	\$4,433	\$0	\$4,433	\$227	\$4,660
55 4581 Information Technology ISF	3,499,609.94	2.62%	20,234	0	20,234	1,034	21,268
56 4590 Liability Insurance ISF	1,231,428.27	0.92%	7,120	0	7,120	364	7,484
57 4591 Workers' Comp. Ins. ISF	2,615,589.16	1.96%	15,123	0	15,123	773	15,896
58 4595 Employee Wellness Services	35,153.73	0.03%	203	0	203	10	214
60 5101-00 Welfare	3,031,551.68	2.27%	17,528	0	17,528	896	18,424
61 5200 IHSS Public Authority	83,714.05	0.06%	484	0	484	25	509
62 6201 County Library	1,601,837.24	1.20%	9,261	0	9,261	473	9,735
63 6301 Bi-County Farm Advisor	232,238.14	0.17%	1,343	0	1,343	69	1,411
64 7101 Parks and Recreation	40,792.28	0.03%	236	0	236	12	248
65 7201 Community Memorial Museum	259,109.10	0.19%	1,498	0	1,498	77	1,575
66 7203 Vets Memorial Community Bldg	16,744.11	0.01%	97	0	97	5	102
69 0112 Child Supp Serv Reimb/Adjustme	2,370,069.57	1.78%	13,703	0	13,703	701	14,404
72 0184 Sheriff Inmate Welfare	239,631.18	0.18%	1,385	0	1,385	71	1,456
74 0252 Emergency Medical Service	152,412.91	0.11%	881	0	881	45	926
78 0289 EDBG PI Fund	32,800.47	0.02%	190	0	190	10	199
80 0305 County Service Area F	2,377,016.02	1.78%	13,743	0	13,743	703	14,446
81 0309 County Service Area C	68,871.18	0.05%	398	0	398	20	419
82 0311 County Service Area D	131,997.29	0.10%	763	0	763	39	802
83 0320 Sutter County Water Agency	90.38	0.00%	1	0	1	0	1
84 0321 Lo Canal Operations & Maintence	5,362.50	0.00%	31	0	31	2	33
85 0326 County Water Zone #4	2.00	0.00%	0	0	0	0	0
86 0327 County Water Zone #5	4.00	0.00%	0	0	0	0	0
87 0329 County Water Zone #7	2.00	0.00%	0	0	0	0	0
88 0330 County Water Zone #8	1.00	0.00%	0	0	0	0	0
89 0340 Co Consolid St Lighting District	41,972.65	0.03%	243	0	243	12	255
90 0395 Rio Ramaza Comm. Serv District	12,133.04	0.01%	70	0	70	4	74
91 1103 Non-Departmental Expense	101,931.07	0.08%	589	0	589	30	619
93 1801 Plant Acquisition	7,204.59	0.01%	42	0	42	2	44
94 1803 Capital Projects	(0.01)	0.00%	(0)	0	(0)	(0)	(0)
95 1911 General Insurance & Bonds	250,862.00	0.19%	1,450	0	1,450	74	1,525
97 2104 Grand Jury	23,433.05	0.02%	135	0	135	7	142
98 2109 Trial Court Funding	(1.00)	0.00%	(0)	0	(0)	(0)	(0)
100 2125-08 DA-Criminal Investigation	1,016,806.76	0.76%	5,879	0	5,879	301	6,179
102 2125-72 Local Community Correction A	198,236.97	0.15%	1,146	0	1,146	59	1,205
103 2127-00 Victim Services	540,426.59	0.41%	3,125	0	3,125	160	3,284
104 2202 Net 5-Sheriff	79,468.59	0.06%	459	0	459	23	483
105 2204 Sheriff's Trn Cnt	17,733.77	0.01%	103	0	103	5	108
107 2303 Delinquency Prevention Commis:	830.87	0.00%	5	0	5	0	5
109 2703 Fish & Game Propagation	1,443.43	0.00%	8	0	8	0	9
112 3000 Urban area Resident St Lightning	14,436.43	0.01%	83	0	83	4	88
113 4102-01 Mental Health-Admin Support	4,025,362.46	3.02%	23,273	0	23,273	1,190	24,463
115 4102-03 Mental Health-Crisis Clinic	2,323,238.56	1.74%	13,432	0	13,432	687	14,119

**SUTTER COUNTY, CALIFORNIA**  
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FY 2018-19  
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Departmental Accounting Allocations

Dept:6 1201 Auditor-Controller

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
116 4102-04 Mental Health-Community Ser	18,394.56	0.01%	\$106	\$0	\$106	\$5	\$112
117 4102-07 Mental Health-Inpatient	3,906,133.73	2.93%	22,584	0	22,584	1,155	23,739
118 4102-08 Mental Health-Managed Care	99.58	0.00%	1	0	1	0	1
120 4102-10 Mental Health-Non IMD	336.75	0.00%	2	0	2	0	2
121 4102-12 Mental Health-Day Treatment/	45.41	0.00%	0	0	0	0	0
125 4102-16 Mental Health-Outpatient/Adu	2,566,765.84	1.92%	14,840	0	14,840	759	15,599
126 4102-17 Mental Health-Outpatient/Chik	1,494,302.02	1.12%	8,640	0	8,640	442	9,081
131 4102-26 Mental Health-Sutter County E	664,527.36	0.50%	3,842	0	3,842	196	4,039
139 4102-41 Mental Health-Alcohol Admin	120,203.26	0.09%	695	0	695	36	731
140 4102-42 Mental Health-Prevention	189,106.29	0.14%	1,093	0	1,093	56	1,149
142 4102-48 Mental Health-Sutter Co CW I	160,789.38	0.12%	930	0	930	48	977
143 4102-50 Mental Health-Drug Outpatien	97.80	0.00%	1	0	1	0	1
144 4102-51 Mental Health-OFC	371,116.38	0.28%	2,146	0	2,146	110	2,255
147 4102-54 Mental Health-First Steps	655,136.46	0.49%	3,788	0	3,788	194	3,981
148 4102-58 Mental Health-Drug Court SC	120,086.99	0.09%	694	0	694	35	730
150 4102-60 Mental Health-Walnut Grove C	57.00	0.00%	0	0	0	0	0
151 4102-65 Mental Health-UR/QI Program	533,418.64	0.40%	3,084	0	3,084	158	3,242
153 4102-72 Mental Health-Local Comm Cc	323,292.76	0.24%	1,869	0	1,869	96	1,965
156 4102-82 Mental Health-Forensic	908,103.30	0.68%	5,250	0	5,250	268	5,519
157 4102-701 Mental Health-Youth and Far	1,137,747.10	0.85%	6,578	0	6,578	336	6,914
158 4102-702 Mental Health-Youth & Fam	1,556,413.16	1.17%	8,999	0	8,999	460	9,459
159 4102-704 Mental Health-Adult FSP Ser	463,518.30	0.35%	2,680	0	2,680	137	2,817
160 4102-705 Mental Health-Adult Non-FSp	2,315,036.01	1.74%	13,385	0	13,385	684	14,069
161 4102-706 Mental Health-Ethnic Outrea	761,834.88	0.57%	4,405	0	4,405	225	4,630
163 4102-712 Mental Health-Community Pr	637,214.32	0.48%	3,684	0	3,684	188	3,873
165 4102-715 Mental Health-Work Educatio	20,997.05	0.02%	121	0	121	6	128
166 4102-716 Mental Health-Innovation	81,263.20	0.06%	470	0	470	24	494
167 4102-717 Mental Health-Administrative	231,953.53	0.17%	1,341	0	1,341	69	1,410
168 4103-12 Health-Children & Family	96,669.14	0.07%	559	0	559	29	587
169 4103-15 Health-Vital Statistics	39,725.13	0.03%	230	0	230	12	241
170 4103-20 Health-CCS	497,044.46	0.37%	2,874	0	2,874	147	3,021
171 4103-22 Health-Homeless Pilot	187,402.63	0.14%	1,084	0	1,084	55	1,139
172 4103-26 Health-MCH	136,465.03	0.10%	789	0	789	40	829
173 4103-29 Health-Foster Care	162,741.47	0.12%	941	0	941	48	989
174 4103-30 Health-Nursing Admin	337,138.69	0.25%	1,949	0	1,949	100	2,049
175 4103-31 Health-CHDP	98,005.24	0.07%	567	0	567	29	596
176 4103-33 Health-CMSP Local Health Cc	84,193.68	0.06%	487	0	487	25	512
177 4103-35 Health-Field Nursing	8,928.34	0.01%	52	0	52	3	54
178 4103-36 Health-Bioterrorism	177,831.23	0.13%	1,028	0	1,028	53	1,081
179 4103-37 Health-Pandemic Flu Preparat	48,599.81	0.04%	281	0	281	14	295
180 4103-38 Health-Acute Communicable I	317,056.61	0.24%	1,833	0	1,833	94	1,927
181 4103-39 Health-Immunization Grant	39,541.75	0.03%	229	0	229	12	240
182 4103-40 Health-WIC Nutrition	815,641.19	0.61%	4,716	0	4,716	241	4,957



**SUTTER COUNTY, CALIFORNIA**  
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FY 2018-19  
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Departmental Accounting Allocations

Dept:6 1201 Auditor-Controller

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
183 4103-43 Health-Homeland Security Gr	10,823.88	0.01%	\$63	\$0	\$63	\$3	\$66
184 4103-45 Health-WIC Breast Feeding P	59,363.12	0.04%	343	0	343	18	361
186 4103-50 Health-Laboratory	2,767.07	0.00%	16	0	16	1	17
187 4103-51 Health-AIDS Surveillance	11,797.90	0.01%	68	0	68	3	72
189 4103-54 Health-Chlamydia	2,050.17	0.00%	12	0	12	1	12
190 4103-55 Health-Lead Poisoning	52,967.37	0.04%	306	0	306	16	322
191 4103-56 Health-St Tuberculosis Grant	41,006.32	0.03%	237	0	237	12	249
192 4103-57 Health-St. Medi-Cal Outreach	582.04	0.00%	3	0	3	0	4
193 4103-60 Health-Health Education	150,693.78	0.11%	871	0	871	45	916
195 4103-65 Health-Community Chronic Di	22,646.57	0.02%	131	0	131	7	138
196 4103-66 Health-Supp Nutritional Asst F	229,883.34	0.17%	1,329	0	1,329	68	1,397
199 4103-69 Health - Oral Care	62,168.20	0.05%	359	0	359	18	378
200 4103-78 Health-Injury Prevention	12,997.61	0.01%	75	0	75	4	79
201 4103-81 Health-Public Health Clinic	216,199.25	0.16%	1,250	0	1,250	64	1,314
202 4103-98 Health - Prop 56 Tobacco Tru:	90,187.55	0.07%	521	0	521	27	548
203 4103-99 Health-Tobacco Control	157,887.57	0.12%	913	0	913	47	960
207 4134-00 Jail Medical	6,160.28	0.00%	36	0	36	2	37
208 4134-72 Jail Medical-LCC	126,706.27	0.09%	733	0	733	37	770
211 4400 Sutter Co Waterworks Dist #1	80,548.98	0.06%	466	0	466	24	490
212 5101-05 Welfare-Social Workers Empy	1,286,807.06	0.96%	7,440	0	7,440	380	7,820
213 5101-10 Welfare-Admin Support	2,857,123.58	2.14%	16,519	0	16,519	844	17,364
214 5101-15 Welfare-Non-Welfare Admin S	263,055.63	0.20%	1,521	0	1,521	78	1,599
215 5101-20 Welfare-Social Services	2,812,419.02	2.11%	16,261	0	16,261	831	17,092
216 5101-30 Welfare-Eligibility & Nonservic	8,753,244.30	6.56%	50,609	0	50,609	2,587	53,196
217 5101-35 Welfare-Welfare Fraud	437,879.04	0.33%	2,532	0	2,532	129	2,661
218 5101-40 Welfare-Clerical Support	1,164,070.66	0.87%	6,730	0	6,730	344	7,074
219 5101-45 Welfare-Adults	592,111.92	0.44%	3,423	0	3,423	175	3,598
226 6201-35 Library-Literacy Prg	37,110.06	0.03%	215	0	215	11	226
228 7204 Ettl Hall	9,681.99	0.01%	56	0	56	3	59
229 5100 Children/Family Comm.	375,023.94	0.28%	2,168	0	2,168	111	2,279
248 6401 Fairview Cemetery	28,391.81	0.02%	164	0	164	8	173
249 6402 Live Oak Cemetery	195,323.77	0.15%	1,129	0	1,129	58	1,187
251 6404 Nicolaus Cemetery	18,605.57	0.01%	108	0	108	5	113
252 6405 Pleasant Grove Cemetery	5,745.71	0.00%	33	0	33	2	35
253 6406 Sutter Cemetery	1,217,455.08	0.91%	7,039	0	7,039	360	7,399
254 6415 Gilsizer County Drainage	163,458.01	0.12%	945	0	945	48	993
255 6416 Live Oak Cemetery Specl Assess	38,486.17	0.03%	223	0	223	11	234
257 6420 Sutter Basin Fire	36,460.14	0.03%	211	0	211	11	222
258 6424 Levee Disrt #1-Feather River	34,320.20	0.03%	198	0	198	10	209
259 6426 Levee District #1	807,063.19	0.60%	4,666	0	4,666	239	4,905
260 6427 Levee District #9	91,598.41	0.07%	530	0	530	27	557
267 6436 S-Y Mosquito & Vector Control	2,731,527.31	2.05%	15,793	0	15,793	807	16,600
282 6470 Sutter County Resource Conserv	77,412.66	0.06%	448	0	448	23	470

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2020-2021**

FY 2018-19  
 5/22/2020

**Departmental Accounting Allocations**

**Dept:6 1201 Auditor-Controller**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
283 6471 LAFCO	85,359.20	0.06%	\$494	\$0	\$494	\$25	\$519
<b>Subtotal</b>	<b>133,400,640.09</b>	<b>100.00%</b>	<b>771,284</b>	<b>0</b>	<b>771,284</b>	<b>38,565</b>	<b>809,848</b>
Direct Bills					0		0
<b>Total</b>					<b>\$771,284</b>		<b>\$809,848</b>

Basis Units: Adjusted Expenditures  
 Source:

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2020-2021**

FY 2018-19  
5/22/2020

**Payroll Accounting Allocations**

**Dept:6 1201 Auditor-Controller**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 1102 County Administrator	7.85	0.75%	\$3,308	\$0	\$3,308	\$0	\$3,308
6 1201 Auditor-Controller	12.35	1.18%	5,205	0	5,205	0	5,205
7 1202 Treasurer-Tax Collector	7.00	0.67%	2,951	0	2,951	134	3,085
8 1205 General Services Department	8.23	0.79%	3,470	0	3,470	157	3,627
9 1301 County Counsel	5.81	0.56%	2,449	0	2,449	111	2,559
10 1401 Human Resources	10.23	0.98%	4,313	0	4,313	195	4,509
11 1700 Building Maintenance	25.62	2.45%	10,800	0	10,800	489	11,289
12 1101 Board of Supervisors	6.00	0.57%	2,530	0	2,530	115	2,644
13 1105 Clerk of the Board	1.19	0.11%	503	0	503	23	525
14 1203 Assessor	16.77	1.60%	7,070	0	7,070	320	7,390
15 1204 Revenue Collection	2.00	0.19%	843	0	843	38	881
16 1502 Elections	7.38	0.71%	3,113	0	3,113	141	3,254
17 1600 Sheriff-Communications	19.81	1.89%	8,351	0	8,351	378	8,729
18 1920 Engineering Services	9.69	0.93%	4,086	0	4,086	185	4,271
20 2103 Sheriff's Court Bailiffs	13.65	1.31%	5,757	0	5,757	261	6,017
21 2106 Public Defender	1.04	0.10%	438	0	438	20	458
23 2125 District Attorney	1.96	0.19%	827	0	827	37	864
24 2125-01 DA-Criminal Division	12.46	1.19%	5,254	0	5,254	238	5,492
27 2201 Sheriff-Coroner	44.81	4.28%	18,891	0	18,891	856	19,747
28 2205 Sheriff-Boat Patrol	1.42	0.14%	600	0	600	27	627
29 2208 Sheriff-Live Oak Contract	7.92	0.76%	3,340	0	3,340	151	3,492
30 2301 Sheriff-County Jail	56.31	5.38%	23,740	0	23,740	1,076	24,815
32 2304 Probation	45.77	4.38%	19,296	0	19,296	874	20,171
34 2401 Emergency Services	1.00	0.10%	422	0	422	19	441
35 2402 Fire Services Administration	1.00	0.10%	422	0	422	19	441
36 2601 Agricultural Commissioner	17.42	1.67%	7,346	0	7,346	333	7,678
37 2706 Recorder	7.00	0.67%	2,951	0	2,951	134	3,085
38 2709 Pub. Guardian/Conservator	3.08	0.29%	1,297	0	1,297	59	1,356
40 2721 Development Services	9.62	0.92%	4,054	0	4,054	184	4,238
41 2724-24 Planning & Building	3.92	0.38%	1,654	0	1,654	75	1,729
42 2724-31 Community Services Building	1.00	0.10%	422	0	422	19	441
43 2724-32 Code Enforcement Svcs	1.00	0.10%	422	0	422	19	441
44 2725 Environmental Health	6.00	0.57%	2,530	0	2,530	115	2,644
45 2726 Animal Control	2.00	0.19%	843	0	843	38	881
47 3100 Road	20.88	2.00%	8,805	0	8,805	399	9,204
51 4103-10 Health	8.85	0.85%	3,730	0	3,730	169	3,899
53 4120-00 Human Services Admin	13.19	1.26%	5,562	0	5,562	252	5,814
54 4580 Fleet Management ISF	3.96	0.38%	1,670	0	1,670	76	1,746
55 4581 Information Technology ISF	17.15	1.64%	7,232	0	7,232	328	7,560
57 4591 Workers' Comp. Ins. ISF	3.31	0.32%	1,395	0	1,395	63	1,458
62 6201 County Library	15.19	1.45%	6,405	0	6,405	290	6,695
63 6301 Bi-County Farm Advisor	2.00	0.19%	843	0	843	38	881
65 7201 Community Memorial Museum	3.58	0.34%	1,508	0	1,508	68	1,576

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2020-2021**

FY 2018-19  
 5/22/2020

**Payroll Accounting Allocations**

**Dept:6 1201 Auditor-Controller**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
69 0112 Child Supp Serv Reimb/Adjustme	23.35	2.23%	\$9,843	\$0	\$9,843	\$446	\$10,289
72 0184 Sheriff Inmate Welfare	1.38	0.13%	584	0	584	26	610
80 0305 County Service Area F	14.08	1.35%	5,935	0	5,935	269	6,204
100 2125-08 DA-Criminal Investigation	6.88	0.66%	2,903	0	2,903	132	3,034
102 2125-72 Local Community Correction A	1.58	0.15%	665	0	665	30	695
103 2127-00 Victim Services	6.81	0.65%	2,870	0	2,870	130	3,000
104 2202 Net 5-Sheriff	1.96	0.19%	827	0	827	37	864
113 4102-01 Mental Health-Admin Support	32.27	3.08%	13,605	0	13,605	616	14,221
115 4102-03 Mental Health-Crisis Clinic	29.27	2.80%	12,340	0	12,340	559	12,899
117 4102-07 Mental Health-Inpatient	44.69	4.27%	18,842	0	18,842	854	19,696
125 4102-16 Mental Health-Outpatient/Adu	18.50	1.77%	7,800	0	7,800	353	8,153
126 4102-17 Mental Health-Outpatient/Chik	23.31	2.23%	9,827	0	9,827	445	10,272
131 4102-26 Mental Health-Sutter County E	3.42	0.33%	1,443	0	1,443	65	1,509
136 4102-35 Mental Health-CSS/Direct/Cas	0.04	0.00%	16	0	16	1	17
140 4102-42 Mental Health-Prevention	3.19	0.31%	1,346	0	1,346	61	1,407
142 4102-48 Mental Health-Sutter Co CW I	2.00	0.19%	843	0	843	38	881
144 4102-51 Mental Health-OFC	4.04	0.39%	1,703	0	1,703	77	1,780
147 4102-54 Mental Health-First Steps	6.04	0.58%	2,546	0	2,546	115	2,661
151 4102-65 Mental Health-UR/QI Program	6.54	0.63%	2,757	0	2,757	125	2,882
153 4102-72 Mental Health-Local Comm Cc	4.96	0.47%	2,092	0	2,092	95	2,187
156 4102-82 Mental Health-Forensic	9.00	0.86%	3,794	0	3,794	172	3,966
157 4102-701 Mental Health-Youth and Far	10.27	0.98%	4,330	0	4,330	196	4,526
158 4102-702 Mental Health-Youth & Fam	6.38	0.61%	2,692	0	2,692	122	2,814
159 4102-704 Mental Health-Adult FSP Ser	7.50	0.72%	3,162	0	3,162	143	3,305
160 4102-705 Mental Health-Adult Non-FSP	25.00	2.39%	10,540	0	10,540	478	11,018
161 4102-706 Mental Health-Ethnic Outrea	8.96	0.86%	3,778	0	3,778	171	3,949
163 4102-712 Mental Health-Community Pr	5.96	0.57%	2,513	0	2,513	114	2,627
167 4102-717 Mental Health-Administrative	1.62	0.15%	681	0	681	31	712
168 4103-12 Health-Children & Family	1.00	0.10%	422	0	422	19	441
170 4103-20 Health-CCS	5.62	0.54%	2,367	0	2,367	107	2,475
171 4103-22 Health-Homeless Pilot	3.46	0.33%	1,459	0	1,459	66	1,526
172 4103-26 Health-MCH	1.00	0.10%	422	0	422	19	441
173 4103-29 Health-Foster Care	1.00	0.10%	422	0	422	19	441
174 4103-30 Health-Nursing Admin	2.00	0.19%	843	0	843	38	881
175 4103-31 Health-CHDP	1.08	0.10%	454	0	454	21	475
176 4103-33 Health-CMSP Local Health Cc	1.00	0.10%	422	0	422	19	441
177 4103-35 Health-Field Nursing	1.00	0.10%	422	0	422	19	441
178 4103-36 Health-Bioterrorism	2.00	0.19%	843	0	843	38	881
180 4103-38 Health-Acute Communicable I	4.35	0.42%	1,832	0	1,832	83	1,915
182 4103-40 Health-WIC Nutrition	10.15	0.97%	4,281	0	4,281	194	4,475
193 4103-60 Health-Health Education	0.85	0.08%	357	0	357	16	373
196 4103-66 Health-Supp Nutritional Asst F	2.00	0.19%	843	0	843	38	881
199 4103-69 Health - Oral Care	0.77	0.07%	324	0	324	15	339

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2020-2021**

FY 2018-19  
 5/22/2020

**Payroll Accounting Allocations**

**Dept:6 1201 Auditor-Controller**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
201 4103-81 Health-Public Health Clinic	3.00	0.29%	\$1,265	\$0	\$1,265	\$57	\$1,322
203 4103-99 Health-Tobacco Control	2.00	0.19%	843	0	843	38	881
212 5101-05 Welfare-Social Workers Empy	19.12	1.83%	8,059	0	8,059	365	8,424
213 5101-10 Welfare-Admin Support	12.12	1.16%	5,108	0	5,108	231	5,339
214 5101-15 Welfare-Non-Welfare Admin S	3.00	0.29%	1,265	0	1,265	57	1,322
215 5101-20 Welfare-Social Services	30.77	2.94%	12,972	0	12,972	588	13,560
216 5101-30 Welfare-Eligibility & Nonservic	121.69	11.63%	51,306	0	51,306	2,324	53,630
217 5101-35 Welfare-Welfare Fraud	4.77	0.46%	2,011	0	2,011	91	2,102
218 5101-40 Welfare-Clerical Support	1.92	0.18%	811	0	811	37	848
219 5101-45 Welfare-Adults	8.73	0.83%	3,681	0	3,681	167	3,848
229 5100 Children/Family Comm.	3.12	0.30%	1,313	0	1,313	60	1,373
248 6401 Fairview Cemetery	1.00	0.10%	422	0	422	19	441
249 6402 Live Oak Cemetery	3.15	0.30%	1,330	0	1,330	60	1,390
253 6406 Sutter Cemetery	12.85	1.23%	5,416	0	5,416	245	5,661
254 6415 Gilsizer County Drainage	2.15	0.21%	908	0	908	41	949
259 6426 Levee District #1	2.46	0.24%	1,038	0	1,038	47	1,085
282 6470 Sutter County Resource Conserv	1.58	0.15%	665	0	665	30	695
<b>Subtotal</b>	<b>1,046.12</b>	<b>100.00%</b>	<b>441,047</b>	<b>0</b>	<b>441,047</b>	<b>19,596</b>	<b>460,642</b>
Direct Bills					0		0
<b>Total</b>					<b>\$441,047</b>		<b>\$460,642</b>

Basis Units: Number of Employees  
 Source:

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2020-2021**

FY 2018-19  
 5/22/2020

**Claims Accounting Allocations**

**Dept:6 1201 Auditor-Controller**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 1102 County Administrator	226	0.54%	\$1,674	\$0	\$1,674	\$0	\$1,674
6 1201 Auditor-Controller	256	0.61%	1,896	0	1,896	0	1,896
7 1202 Treasurer-Tax Collector	230	0.55%	1,703	0	1,703	89	1,792
8 1205 General Services Department	276	0.66%	2,044	0	2,044	106	2,150
9 1301 County Counsel	392	0.93%	2,903	0	2,903	151	3,054
10 1401 Human Resources	343	0.82%	2,540	0	2,540	132	2,672
11 1700 Building Maintenance	3,164	7.52%	23,430	0	23,430	1,219	24,649
12 1101 Board of Supervisors	235	0.56%	1,740	0	1,740	91	1,831
13 1105 Clerk of the Board	132	0.31%	977	0	977	51	1,028
14 1203 Assessor	211	0.50%	1,563	0	1,563	81	1,644
15 1204 Revenue Collection	993	2.36%	7,353	0	7,353	383	7,736
16 1502 Elections	518	1.23%	3,836	0	3,836	200	4,035
17 1600 Sheriff-Communications	313	0.74%	2,318	0	2,318	121	2,438
18 1920 Engineering Services	188	0.45%	1,392	0	1,392	72	1,465
19 1922 Water Resources	29	0.07%	215	0	215	11	226
20 2103 Sheriff's Court Bailiffs	18	0.04%	133	0	133	7	140
21 2106 Public Defender	352	0.84%	2,607	0	2,607	136	2,742
22 2112 Consolidated Courts	140	0.33%	1,037	0	1,037	54	1,091
23 2125 District Attorney	17	0.04%	126	0	126	7	132
24 2125-01 DA-Criminal Division	366	0.87%	2,710	0	2,710	141	2,851
27 2201 Sheriff-Coroner	1,103	2.62%	8,168	0	8,168	425	8,593
28 2205 Sheriff-Boat Patrol	53	0.13%	392	0	392	20	413
29 2208 Sheriff-Live Oak Contract	91	0.22%	674	0	674	35	709
30 2301 Sheriff-County Jail	1,190	2.83%	8,812	0	8,812	458	9,271
32 2304 Probation	1,098	2.61%	8,131	0	8,131	423	8,554
33 2309 Bi-County Juvenile Hall	14	0.03%	104	0	104	5	109
34 2401 Emergency Services	147	0.35%	1,089	0	1,089	57	1,145
35 2402 Fire Services Administration	108	0.26%	800	0	800	42	841
36 2601 Agricultural Commissioner	421	1.00%	3,118	0	3,118	162	3,280
37 2706 Recorder	192	0.46%	1,422	0	1,422	74	1,496
38 2709 Pub. Guardian/Conservator	156	0.37%	1,155	0	1,155	60	1,215
39 2710 County Clerk	152	0.36%	1,126	0	1,126	59	1,184
40 2721 Development Services	272	0.65%	2,014	0	2,014	105	2,119
41 2724-24 Planning & Building	138	0.33%	1,022	0	1,022	53	1,075
42 2724-31 Community Services Building	149	0.35%	1,103	0	1,103	57	1,161
43 2724-32 Code Enforcement Svcs	140	0.33%	1,037	0	1,037	54	1,091
44 2725 Environmental Health	108	0.26%	800	0	800	42	841
45 2726 Animal Control	14	0.03%	104	0	104	5	109
46 2727 CUPA	44	0.10%	326	0	326	17	343
47 3100 Road	1,216	2.89%	9,005	0	9,005	468	9,473
48 3200 County Airport	10	0.02%	74	0	74	4	78
49 3300 Transportation Development	11	0.03%	81	0	81	4	86
50 4102-00 Mental Health	241	0.57%	1,785	0	1,785	93	1,878

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2020-2021**

FY 2018-19  
 5/22/2020

Claims Accounting Allocations

Dept:6 1201 Auditor-Controller

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
51 4103-10 Health	483	1.15%	\$3,577	\$0	\$3,577	\$186	\$3,763
53 4120-00 Human Services Admin	271	0.64%	2,007	0	2,007	104	2,111
54 4580 Fleet Management ISF	1,659	3.94%	12,285	0	12,285	639	12,924
55 4581 Information Technology ISF	537	1.28%	3,977	0	3,977	207	4,184
56 4590 Liability Insurance ISF	13	0.03%	96	0	96	5	101
57 4591 Workers' Comp. Ins. ISF	81	0.19%	600	0	600	31	631
58 4595 Employee Wellness Services	192	0.46%	1,422	0	1,422	74	1,496
60 5101-00 Welfare	3,257	7.74%	24,119	0	24,119	1,255	25,374
61 5200 IHSS Public Authority	112	0.27%	829	0	829	43	873
62 6201 County Library	527	1.25%	3,903	0	3,903	203	4,106
63 6301 Bi-County Farm Advisor	173	0.41%	1,281	0	1,281	67	1,348
64 7101 Parks and Recreation	147	0.35%	1,089	0	1,089	57	1,145
65 7201 Community Memorial Museum	130	0.31%	963	0	963	50	1,013
66 7203 Vets Memorial Community Bldg	73	0.17%	541	0	541	28	569
69 0112 Child Supp Serv Reimb/Adjustme	340	0.81%	2,518	0	2,518	131	2,649
70 0140 County Local Revenue Fund	20	0.05%	148	0	148	8	156
72 0184 Sheriff Inmate Welfare	251	0.60%	1,859	0	1,859	97	1,955
73 0241 Public Safety Realignment 2011	2	0.00%	15	0	15	1	16
74 0252 Emergency Medical Service	7	0.02%	52	0	52	3	55
75 0253 RLF CDBG Housing Rehabilitatio	8	0.02%	59	0	59	3	62
78 0289 EDBG PI Fund	2	0.00%	15	0	15	1	16
79 0301 County Service Area G	4	0.01%	30	0	30	2	31
80 0305 County Service Area F	1,686	4.01%	12,485	0	12,485	650	13,135
81 0309 County Service Area C	209	0.50%	1,548	0	1,548	81	1,628
82 0311 County Service Area D	242	0.58%	1,792	0	1,792	93	1,885
83 0320 Sutter County Water Agency	2	0.00%	15	0	15	1	16
84 0321 Lo Canal Operations & Maintence	1	0.00%	7	0	7	0	8
88 0330 County Water Zone #8	1	0.00%	7	0	7	0	8
89 0340 Co Consolid St Lighting District	14	0.03%	104	0	104	5	109
90 0395 Rio Ramaza Comm. Serv District	23	0.05%	170	0	170	9	179
91 1103 Non-Departmental Expense	411	0.98%	3,044	0	3,044	158	3,202
92 1209 General Revenues	33	0.08%	244	0	244	13	257
93 1801 Plant Acquisition	56	0.13%	415	0	415	22	436
94 1803 Capital Projects	1	0.00%	7	0	7	0	8
95 1911 General Insurance & Bonds	2	0.00%	15	0	15	1	16
96 1923 Flood Control	12	0.03%	89	0	89	5	93
97 2104 Grand Jury	124	0.29%	918	0	918	48	966
98 2109 Trial Court Funding	51	0.12%	378	0	378	20	397
100 2125-08 DA-Criminal Investigation	89	0.21%	659	0	659	34	693
103 2127-00 Victim Services	263	0.63%	1,948	0	1,948	101	2,049
104 2202 Net 5-Sheriff	1	0.00%	7	0	7	0	8
107 2303 Delinquency Prevention Commis	11	0.03%	81	0	81	4	86
108 2403 February 2017 Flood	20	0.05%	148	0	148	8	156

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2020-2021**

FY 2018-19  
 5/22/2020

Claims Accounting Allocations

Dept:6 1201 Auditor-Controller

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
109 2703 Fish & Game Propagation	27	0.06%	\$200	\$0	\$200	\$10	\$210
110 2711 Domestic Violence Centers	1	0.00%	7	0	7	0	8
111 2724-29 Comm Svc Planning-Riego Rc	5	0.01%	37	0	37	2	39
112 3000 Urban area Resident St Lightning	13	0.03%	96	0	96	5	101
113 4102-01 Mental Health-Admin Support	670	1.59%	4,962	0	4,962	258	5,220
114 4102-02 Mental Health-Homeless Mgt	20	0.05%	148	0	148	8	156
115 4102-03 Mental Health-Crisis Clinic	379	0.90%	2,807	0	2,807	146	2,953
116 4102-04 Mental Health-Community Ser	34	0.08%	252	0	252	13	265
117 4102-07 Mental Health-Inpatient	804	1.91%	5,954	0	5,954	310	6,264
118 4102-08 Mental Health-Managed Care	42	0.10%	311	0	311	16	327
119 4102-09 Mental Health-IMD/SNF Facili	7	0.02%	52	0	52	3	55
120 4102-10 Mental Health-Non IMD	33	0.08%	244	0	244	13	257
121 4102-12 Mental Health-Day Treatment/	77	0.18%	570	0	570	30	600
124 4102-15 Mental Health-Conditional Rel	45	0.11%	333	0	333	17	351
125 4102-16 Mental Health-Outpatient/Adu	712	1.69%	5,273	0	5,273	274	5,547
126 4102-17 Mental Health-Outpatient/Chik	639	1.52%	4,732	0	4,732	246	4,978
128 4102-20 Mental Health-Advocacy	1	0.00%	7	0	7	0	8
129 4102-22 Mental Health-Camp Singer	1	0.00%	7	0	7	0	8
130 4102-25 Mental Health-Systems of Car	1	0.00%	7	0	7	0	8
131 4102-26 Mental Health-Sutter County E	197	0.47%	1,459	0	1,459	76	1,535
132 4102-29 Mental Health-Yuba County B	6	0.01%	44	0	44	2	47
133 4102-31 Mental Health-CSS/Admin Su	18	0.04%	133	0	133	7	140
134 4102-32 Mental Health-CSOC Adult Pr	5	0.01%	37	0	37	2	39
135 4102-34 Mental Health-Victor Commun	2	0.00%	15	0	15	1	16
136 4102-35 Mental Health-CSS/Direct/Cas	34	0.08%	252	0	252	13	265
139 4102-41 Mental Health-Alcohol Admin	137	0.33%	1,015	0	1,015	53	1,067
140 4102-42 Mental Health-Prevention	334	0.79%	2,473	0	2,473	129	2,602
142 4102-48 Mental Health-Sutter Co CW [	142	0.34%	1,052	0	1,052	55	1,106
143 4102-50 Mental Health-Drug Outpatien	37	0.09%	274	0	274	14	288
144 4102-51 Mental Health-OFC	265	0.63%	1,962	0	1,962	102	2,064
147 4102-54 Mental Health-First Steps	374	0.89%	2,770	0	2,770	144	2,914
148 4102-58 Mental Health-Drug Court SC	162	0.39%	1,200	0	1,200	62	1,262
149 4102-59 Mental Health-Yuba County	4	0.01%	30	0	30	2	31
150 4102-60 Mental Health-Walnut Grove C	1	0.00%	7	0	7	0	8
151 4102-65 Mental Health-UR/QI Program	268	0.64%	1,985	0	1,985	103	2,088
153 4102-72 Mental Health-Local Comm Cc	158	0.38%	1,170	0	1,170	61	1,231
154 4102-80 Mental Health-SB678	1	0.00%	7	0	7	0	8
155 4102-81 Mental Health-Juvenile Probat	2	0.00%	15	0	15	1	16
156 4102-82 Mental Health-Forensic	292	0.69%	2,162	0	2,162	113	2,275
157 4102-701 Mental Health-Youth and Far	566	1.35%	4,191	0	4,191	218	4,409
158 4102-702 Mental Health-Youth & Fam	344	0.82%	2,547	0	2,547	133	2,680
159 4102-704 Mental Health-Adult FSP Ser	239	0.57%	1,770	0	1,770	92	1,862
160 4102-705 Mental Health-Adult Non-FSI	529	1.26%	3,917	0	3,917	204	4,121



**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2020-2021**

FY 2018-19  
5/22/2020

Claims Accounting Allocations

Dept:6 1201 Auditor-Controller

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
161 4102-706 Mental Health-Ethnic Outreach	417	0.99%	\$3,088	\$0	\$3,088	\$161	\$3,249
162 4102-707 Mental Health-MHSA Homeless	3	0.01%	22	0	22	1	23
163 4102-712 Mental Health-Community Prevention	537	1.28%	3,977	0	3,977	207	4,184
164 4102-714 Mental Health-MH Serv Act I	11	0.03%	81	0	81	4	86
165 4102-715 Mental Health-Work Education	4	0.01%	30	0	30	2	31
166 4102-716 Mental Health-Innovation	64	0.15%	474	0	474	25	499
167 4102-717 Mental Health-Administrative	251	0.60%	1,859	0	1,859	97	1,955
168 4103-12 Health-Children & Family	20	0.05%	148	0	148	8	156
169 4103-15 Health-Vital Statistics	2	0.00%	15	0	15	1	16
170 4103-20 Health-CCS	92	0.22%	681	0	681	35	717
171 4103-22 Health-Homeless Pilot	79	0.19%	585	0	585	30	615
172 4103-26 Health-MCH	31	0.07%	230	0	230	12	242
173 4103-29 Health-Foster Care	18	0.04%	133	0	133	7	140
174 4103-30 Health-Nursing Admin	43	0.10%	318	0	318	17	335
175 4103-31 Health-CHDP	18	0.04%	133	0	133	7	140
176 4103-33 Health-CMSP Local Health Center	27	0.06%	200	0	200	10	210
177 4103-35 Health-Field Nursing	18	0.04%	133	0	133	7	140
178 4103-36 Health-Bioterrorism	58	0.14%	430	0	430	22	452
179 4103-37 Health-Pandemic Flu Preparedness	15	0.04%	111	0	111	6	117
180 4103-38 Health-Acute Communicable Disease	37	0.09%	274	0	274	14	288
181 4103-39 Health-Immunization Grant	6	0.01%	44	0	44	2	47
182 4103-40 Health-WIC Nutrition	151	0.36%	1,118	0	1,118	58	1,176
183 4103-43 Health-Homeland Security Grant	8	0.02%	59	0	59	3	62
184 4103-45 Health-WIC Breast Feeding Program	15	0.04%	111	0	111	6	117
186 4103-50 Health-Laboratory	50	0.12%	370	0	370	19	390
189 4103-54 Health-Chlamydia	5	0.01%	37	0	37	2	39
190 4103-55 Health-Lead Poisoning	11	0.03%	81	0	81	4	86
191 4103-56 Health-St Tuberculosis Grant	5	0.01%	37	0	37	2	39
192 4103-57 Health-St. Medi-Cal Outreach	7	0.02%	52	0	52	3	55
193 4103-60 Health-Health Education	30	0.07%	222	0	222	12	234
196 4103-66 Health-Supp Nutritional Asst F	61	0.14%	452	0	452	24	475
199 4103-69 Health - Oral Care	30	0.07%	222	0	222	12	234
200 4103-78 Health-Injury Prevention	4	0.01%	30	0	30	2	31
201 4103-81 Health-Public Health Clinic	45	0.11%	333	0	333	17	351
202 4103-98 Health - Prop 56 Tobacco Tru	100	0.24%	741	0	741	39	779
203 4103-99 Health-Tobacco Control	80	0.19%	592	0	592	31	623
207 4134-00 Jail Medical	19	0.05%	141	0	141	7	148
208 4134-72 Jail Medical-LCC	2	0.00%	15	0	15	1	16
211 4400 Sutter Co Waterworks Dist #1	231	0.55%	1,711	0	1,711	89	1,800
212 5101-05 Welfare-Social Workers Empy	7	0.02%	52	0	52	3	55
213 5101-10 Welfare-Admin Support	47	0.11%	348	0	348	18	366
214 5101-15 Welfare-Non-Welfare Admin S	1	0.00%	7	0	7	0	8
215 5101-20 Welfare-Social Services	186	0.44%	1,377	0	1,377	72	1,449

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2020-2021**

FY 2018-19  
 5/22/2020

Claims Accounting Allocations

Dept:6 1201 Auditor-Controller

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
216 5101-30 Welfare-Eligibility & Nonservic	25	0.06%	\$185	\$0	\$185	\$10	\$195
217 5101-35 Welfare-Welfare Fraud	5	0.01%	37	0	37	2	39
218 5101-40 Welfare-Clerical Support	8	0.02%	59	0	59	3	62
219 5101-45 Welfare-Adults	2	0.00%	15	0	15	1	16
225 5601 Veterans Service Officer	1	0.00%	7	0	7	0	8
226 6201-35 Library-Literacy Prg	12	0.03%	89	0	89	5	93
228 7204 Ettl Hall	51	0.12%	378	0	378	20	397
229 5100 Children/Family Comm.	422	1.00%	3,125	0	3,125	163	3,288
230 5116 DNA ID Prop 69 State	4	0.01%	30	0	30	2	31
231 5121 Redevelopment Prop Tax	4	0.01%	30	0	30	2	31
234 5203 Agency Collections Payable	62	0.15%	459	0	459	24	483
236 5212 Local Transportation Tax	18	0.04%	133	0	133	7	140
237 5215 Tax Collector's Trust	327	0.78%	2,422	0	2,422	126	2,548
239 5218 Taxes	261	0.62%	1,933	0	1,933	101	2,033
240 5219 In Lieu Tax Trust	6	0.01%	44	0	44	2	47
241 5240 City of Live Oak	29	0.07%	215	0	215	11	226
242 5241 City of Yuba City	30	0.07%	222	0	222	12	234
243 5262 Sutter-Butte Flood Control	3	0.01%	22	0	22	1	23
244 5263 Sac Area Flood Control	3	0.01%	22	0	22	1	23
245 5265 FRAQMD	3	0.01%	22	0	22	1	23
246 5267 Statewide Comm Infrastructure	2	0.00%	15	0	15	1	16
248 6401 Fairview Cemetery	103	0.24%	763	0	763	40	802
249 6402 Live Oak Cemetery	234	0.56%	1,733	0	1,733	90	1,823
251 6404 Nicolaus Cemetery	24	0.06%	178	0	178	9	187
252 6405 Pleasant Grove Cemetery	54	0.13%	400	0	400	21	421
253 6406 Sutter Cemetery	784	1.86%	5,806	0	5,806	302	6,108
254 6415 Gilsizer County Drainage	271	0.64%	2,007	0	2,007	104	2,111
255 6416 Live Oak Cemetery Specl Assess	55	0.13%	407	0	407	21	428
256 6419 Meridian Fire District	6	0.01%	44	0	44	2	47
257 6420 Sutter Basin Fire	135	0.32%	1,000	0	1,000	52	1,052
258 6424 Levee Disrt #1-Feather River	56	0.13%	415	0	415	22	436
259 6426 Levee District #1	291	0.69%	2,155	0	2,155	112	2,267
260 6427 Levee District #9	76	0.18%	563	0	563	29	592
261 6428 Maintenance Area #3	3	0.01%	22	0	22	1	23
262 6429 Maintenance Area #7 Zone 2	3	0.01%	22	0	22	1	23
263 6430 Maintenance Area #7 Zone 3	3	0.01%	22	0	22	1	23
264 6431 Maintenance Area #7 Zone 4	3	0.01%	22	0	22	1	23
265 6434 Bear River Levee Maintenance	1	0.00%	7	0	7	0	8
266 6435 Colusa Mosquito Abatement	3	0.01%	22	0	22	1	23
267 6436 S-Y Mosquito & Vector Control	1,014	2.41%	7,509	0	7,509	391	7,900
268 6437 Maintenance Area #16 Zone 1	3	0.01%	22	0	22	1	23
269 6438 Maintenance Area #16 Zone 2	3	0.01%	22	0	22	1	23
270 6439 Maintenance Area #16 Zone 3	3	0.01%	22	0	22	1	23

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2020-2021**

FY 2018-19  
 5/22/2020

Claims Accounting Allocations

Dept:6 1201 Auditor-Controller

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
271 6440 Maintenance Area #16 Zone 4	3	0.01%	\$22	\$0	\$22	\$1	\$23
272 6449 Reclamation District #1000	3	0.01%	22	0	22	1	23
273 6451 Reclamation District #70	18	0.04%	133	0	133	7	140
274 6452 Reclamation District #777	1	0.00%	7	0	7	0	8
275 6453 Reclamation District #817	3	0.01%	22	0	22	1	23
276 6455 Reclamation District #1001	14	0.03%	104	0	104	5	109
277 6458 Reclamation District #2054	2	0.00%	15	0	15	1	16
280 6461 Reclamation District #1500	11	0.03%	81	0	81	4	86
281 6462 Reclamation District #1660	14	0.03%	104	0	104	5	109
282 6470 Sutter County Resource Conserv	47	0.11%	348	0	348	18	366
283 6471 LAFCO	2	0.00%	15	0	15	1	16
284 6480 Butte Water District	3	0.01%	22	0	22	1	23
285 6481 Feather Water District	3	0.01%	22	0	22	1	23
286 6484 SCSO-90 Series A-Imprv Redem	4	0.01%	30	0	30	2	31
287 6489 CA First Sutter	3	0.01%	22	0	22	1	23
288 6490 CA Enterp Dev Auth Comm Pace	2	0.00%	15	0	15	1	16
289 6491 California Hero Program	2	0.00%	15	0	15	1	16
291 7562 Woodland Unified	2	0.00%	15	0	15	1	16
292 7565 Sutter Co Schools	1	0.00%	7	0	7	0	8
293 7577 Yuba Community College	3	0.01%	22	0	22	1	23
294 7601 E Nicolaus High 2000 Debt	3	0.01%	22	0	22	1	23
295 7602 Woodland Unified Debt Ser	1	0.00%	7	0	7	0	8
296 7607 Sutter High 2008 Bond Deb	5	0.01%	37	0	37	2	39
297 7651 YC#99-1 Series C Bonds Db	9	0.02%	67	0	67	3	70
298 7652 YC 2004-1 Meas K Bonds Deb	5	0.01%	37	0	37	2	39
299 7654 Franklin Elem 2006 DBT Ser	3	0.01%	22	0	22	1	23
300 7655 Yuba Comm. College Distr DS-A	3	0.01%	22	0	22	1	23
301 7656 Yuba Comm. College Distr DS-B	3	0.01%	22	0	22	1	23
302 7657 Yuba Comm College Distrb	3	0.01%	22	0	22	1	23
303 7661 LO#04-1 Series A Bonds Db	8	0.02%	59	0	59	3	62
304 7663 East Nicolaus H 2014 Debt Svc	3	0.01%	22	0	22	1	23
<b>Subtotal</b>	<b>42,075</b>	<b>100.00%</b>	<b>311,576</b>	<b>0</b>	<b>311,576</b>	<b>16,025</b>	<b>327,601</b>
Direct Bills					0		0
<b>Total</b>					<b>\$311,576</b>		<b>\$327,601</b>

Basis Units: Number of Warrants  
 Source:

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2020-2021**

FY 2018-19  
 5/22/2020

**Internal Audit-County Wide Allocations**

**Dept:6 1201 Auditor-Controller**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 1102 County Administrator	1,323,840.42	1.04%	\$293	\$0	\$293	\$0	\$293
6 1201 Auditor-Controller	1,601,522.93	1.26%	355	0	355	0	355
7 1202 Treasurer-Tax Collector	902,421.81	0.71%	200	0	200	12	212
8 1205 General Services Department	1,020,141.53	0.80%	226	0	226	14	240
9 1301 County Counsel	1,059,804.27	0.83%	235	0	235	14	249
10 1401 Human Resources	901,709.98	0.71%	200	0	200	12	212
11 1700 Building Maintenance	2,823,955.12	2.21%	626	0	626	39	664
12 1101 Board of Supervisors	583,907.13	0.46%	129	0	129	8	137
13 1105 Clerk of the Board	216,442.43	0.17%	48	0	48	3	51
14 1203 Assessor	1,830,147.07	1.44%	406	0	406	25	431
15 1204 Revenue Collection	238,254.07	0.19%	53	0	53	3	56
16 1502 Elections	887,560.95	0.70%	197	0	197	12	209
17 1600 Sheriff-Communications	2,639,453.15	2.07%	585	0	585	36	621
18 1920 Engineering Services	996,752.03	0.78%	221	0	221	14	234
19 1922 Water Resources	26,204.09	0.02%	6	0	6	0	6
20 2103 Sheriff's Court Bailiffs	1,021,810.33	0.80%	226	0	226	14	240
21 2106 Public Defender	202,051.92	0.16%	45	0	45	3	48
22 2112 Consolidated Courts	56,727.57	0.04%	13	0	13	1	13
23 2125 District Attorney	16.04	0.00%	0	0	0	0	0
24 2125-01 DA-Criminal Division	2,704,919.42	2.12%	599	0	599	37	636
27 2201 Sheriff-Coroner	7,105,750.21	5.57%	1,575	0	1,575	97	1,672
28 2205 Sheriff-Boat Patrol	271,126.96	0.21%	60	0	60	4	64
29 2208 Sheriff-Live Oak Contract	1,158,544.78	0.91%	257	0	257	16	273
30 2301 Sheriff-County Jail	8,282,425.24	6.50%	1,835	0	1,835	113	1,948
32 2304 Probation	6,295,487.89	4.94%	1,395	0	1,395	86	1,481
34 2401 Emergency Services	313,055.26	0.25%	69	0	69	4	74
35 2402 Fire Services Administration	252,216.02	0.20%	56	0	56	3	59
36 2601 Agricultural Commissioner	2,268,762.33	1.78%	503	0	503	31	534
37 2706 Recorder	498,192.84	0.39%	110	0	110	7	117
38 2709 Pub. Guardian/Conservator	373,900.33	0.29%	83	0	83	5	88
39 2710 County Clerk	346,895.56	0.27%	77	0	77	5	82
40 2721 Development Services	1,252,541.26	0.98%	278	0	278	17	295
41 2724-24 Planning & Building	540,642.39	0.42%	120	0	120	7	127
42 2724-31 Community Services Building	217,558.10	0.17%	48	0	48	3	51
43 2724-32 Code Enforcement Svcs	92,443.63	0.07%	20	0	20	1	22
44 2725 Environmental Health	805,617.97	0.63%	179	0	179	11	190
45 2726 Animal Control	187,113.90	0.15%	41	0	41	3	44
46 2727 CUPA	22,944.15	0.02%	5	0	5	0	5
47 3100 Road	3,334,255.12	2.62%	739	0	739	46	784
48 3200 County Airport	28.40	0.00%	0	0	0	0	0
50 4102-00 Mental Health	309,882.24	0.24%	69	0	69	4	73
51 4103-10 Health	1,403,868.06	1.10%	311	0	311	19	330
53 4120-00 Human Services Admin	1,839,319.35	1.44%	408	0	408	25	433

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2020-2021**

FY 2018-19  
 5/22/2020

Internal Audit-County Wide Allocations

Dept:6 1201 Auditor-Controller

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
54 4580 Fleet Management ISF	766,730.66	0.60%	\$170	\$0	\$170	\$10	\$180
55 4581 Information Technology ISF	3,499,609.94	2.74%	775	0	775	48	823
56 4590 Liability Insurance ISF	1,231,428.27	0.97%	273	0	273	17	290
57 4591 Workers' Comp. Ins. ISF	2,615,589.16	2.05%	580	0	580	36	615
58 4595 Employee Wellness Services	35,153.73	0.03%	8	0	8	0	8
60 5101-00 Welfare	3,031,551.68	2.38%	672	0	672	41	713
61 5200 IHSS Public Authority	83,714.05	0.07%	19	0	19	1	20
62 6201 County Library	1,601,837.24	1.26%	355	0	355	22	377
63 6301 Bi-County Farm Advisor	232,238.14	0.18%	51	0	51	3	55
64 7101 Parks and Recreation	40,792.28	0.03%	9	0	9	1	10
65 7201 Community Memorial Museum	259,109.10	0.20%	57	0	57	4	61
66 7203 Vets Memorial Community Bldg	16,744.11	0.01%	4	0	4	0	4
69 0112 Child Supp Serv Reimb/Adjustme	2,370,069.57	1.86%	525	0	525	32	558
72 0184 Sheriff Inmate Welfare	239,631.18	0.19%	53	0	53	3	56
74 0252 Emergency Medical Service	152,412.91	0.12%	34	0	34	2	36
78 0289 EDBG PI Fund	32,800.47	0.03%	7	0	7	0	8
80 0305 County Service Area F	2,377,016.02	1.86%	527	0	527	32	559
81 0309 County Service Area C	68,871.18	0.05%	15	0	15	1	16
82 0311 County Service Area D	131,997.29	0.10%	29	0	29	2	31
83 0320 Sutter County Water Agency	90.38	0.00%	0	0	0	0	0
84 0321 Lo Canal Operations & Maintence	5,362.50	0.00%	1	0	1	0	1
85 0326 County Water Zone #4	2.00	0.00%	0	0	0	0	0
86 0327 County Water Zone #5	4.00	0.00%	0	0	0	0	0
87 0329 County Water Zone #7	2.00	0.00%	0	0	0	0	0
88 0330 County Water Zone #8	1.00	0.00%	0	0	0	0	0
89 0340 Co Consolid St Lighting District	41,972.65	0.03%	9	0	9	1	10
90 0395 Rio Ramaza Comm. Serv District	12,133.04	0.01%	3	0	3	0	3
91 1103 Non-Departmental Expense	101,931.07	0.08%	23	0	23	1	24
93 1801 Plant Acquisition	7,204.59	0.01%	2	0	2	0	2
94 1803 Capital Projects	(0.01)	0.00%	(0)	0	(0)	(0)	(0)
95 1911 General Insurance & Bonds	250,862.00	0.20%	56	0	56	3	59
97 2104 Grand Jury	23,433.05	0.02%	5	0	5	0	6
98 2109 Trial Court Funding	(1.00)	0.00%	(0)	0	(0)	(0)	(0)
100 2125-08 DA-Criminal Investigation	1,016,806.76	0.80%	225	0	225	14	239
102 2125-72 Local Community Correction A	198,236.97	0.16%	44	0	44	3	47
103 2127-00 Victim Services	540,426.59	0.42%	120	0	120	7	127
104 2202 Net 5-Sheriff	79,468.59	0.06%	18	0	18	1	19
105 2204 Sheriff's Trn Cnt	17,733.77	0.01%	4	0	4	0	4
107 2303 Delinquency Prevention Commis:	830.87	0.00%	0	0	0	0	0
109 2703 Fish & Game Propagation	1,443.43	0.00%	0	0	0	0	0
112 3000 Urban area Resident St Lightning	14,436.43	0.01%	3	0	3	0	3
113 4102-01 Mental Health-Admin Support	4,025,362.46	3.16%	892	0	892	55	947
115 4102-03 Mental Health-Crisis Clinic	2,323,238.56	1.82%	515	0	515	32	547

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2020-2021**

FY 2018-19  
5/22/2020

**Internal Audit-County Wide Allocations**

**Dept:6 1201 Auditor-Controller**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
116 4102-04 Mental Health-Community Ser	18,394.56	0.01%	\$4	\$0	\$4	\$0	\$4
117 4102-07 Mental Health-Inpatient	3,906,133.73	3.06%	866	0	866	53	919
118 4102-08 Mental Health-Managed Care	99.58	0.00%	0	0	0	0	0
120 4102-10 Mental Health-Non IMD	336.75	0.00%	0	0	0	0	0
121 4102-12 Mental Health-Day Treatment/	45.41	0.00%	0	0	0	0	0
125 4102-16 Mental Health-Outpatient/Adu	2,566,765.84	2.01%	569	0	569	35	604
126 4102-17 Mental Health-Outpatient/Chil	1,494,302.02	1.17%	331	0	331	20	352
131 4102-26 Mental Health-Sutter County E	664,527.36	0.52%	147	0	147	9	156
139 4102-41 Mental Health-Alcohol Admin	120,203.26	0.09%	27	0	27	2	28
140 4102-42 Mental Health-Prevention	189,106.29	0.15%	42	0	42	3	44
142 4102-48 Mental Health-Sutter Co CW I	160,789.38	0.13%	36	0	36	2	38
143 4102-50 Mental Health-Drug Outpatien	97.80	0.00%	0	0	0	0	0
144 4102-51 Mental Health-OFC	371,116.38	0.29%	82	0	82	5	87
147 4102-54 Mental Health-First Steps	655,136.46	0.51%	145	0	145	9	154
148 4102-58 Mental Health-Drug Court SC	120,086.99	0.09%	27	0	27	2	28
150 4102-60 Mental Health-Walnut Grove C	57.00	0.00%	0	0	0	0	0
151 4102-65 Mental Health-UR/QI Program	533,418.64	0.42%	118	0	118	7	125
153 4102-72 Mental Health-Local Comm Cc	323,292.76	0.25%	72	0	72	4	76
156 4102-82 Mental Health-Forensic	908,103.30	0.71%	201	0	201	12	214
157 4102-701 Mental Health-Youth and Far	1,137,747.10	0.89%	252	0	252	16	268
158 4102-702 Mental Health-Youth & Fam	1,556,413.16	1.22%	345	0	345	21	366
159 4102-704 Mental Health-Adult FSP Ser	463,518.30	0.36%	103	0	103	6	109
160 4102-705 Mental Health-Adult Non-FSP	2,315,036.01	1.82%	513	0	513	32	545
161 4102-706 Mental Health-Ethnic Outrea	761,834.88	0.60%	169	0	169	10	179
163 4102-712 Mental Health-Community Pr	637,214.32	0.50%	141	0	141	9	150
165 4102-715 Mental Health-Work Educatio	20,997.05	0.02%	5	0	5	0	5
166 4102-716 Mental Health-Innovation	81,263.20	0.06%	18	0	18	1	19
167 4102-717 Mental Health-Administrative	231,953.53	0.18%	51	0	51	3	55
168 4103-12 Health-Children & Family	96,669.14	0.08%	21	0	21	1	23
169 4103-15 Health-Vital Statistics	39,725.13	0.03%	9	0	9	1	9
170 4103-20 Health-CCS	497,044.46	0.39%	110	0	110	7	117
171 4103-22 Health-Homeless Pilot	187,402.63	0.15%	42	0	42	3	44
172 4103-26 Health-MCH	136,465.03	0.11%	30	0	30	2	32
173 4103-29 Health-Foster Care	162,741.47	0.13%	36	0	36	2	38
174 4103-30 Health-Nursing Admin	337,138.69	0.26%	75	0	75	5	79
175 4103-31 Health-CHDP	98,005.24	0.08%	22	0	22	1	23
176 4103-33 Health-CMSP Local Health Cc	84,193.68	0.07%	19	0	19	1	20
177 4103-35 Health-Field Nursing	8,928.34	0.01%	2	0	2	0	2
178 4103-36 Health-Bioterrorism	177,831.23	0.14%	39	0	39	2	42
179 4103-37 Health-Pandemic Flu Preparat	48,599.81	0.04%	11	0	11	1	11
180 4103-38 Health-Acute Communicable I	317,056.61	0.25%	70	0	70	4	75
181 4103-39 Health-Immunization Grant	39,541.75	0.03%	9	0	9	1	9
182 4103-40 Health-WIC Nutrition	815,641.19	0.64%	181	0	181	11	192

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2020-2021**

FY 2018-19  
 5/22/2020

**Internal Audit-County Wide Allocations**

**Dept:6 1201 Auditor-Controller**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
183 4103-43 Health-Homeland Security Gr	10,823.88	0.01%	\$2	\$0	\$2	\$0	\$3
184 4103-45 Health-WIC Breast Feeding P	59,363.12	0.05%	13	0	13	1	14
186 4103-50 Health-Laboratory	2,767.07	0.00%	1	0	1	0	1
187 4103-51 Health-AIDS Surveillance	11,797.90	0.01%	3	0	3	0	3
189 4103-54 Health-Chlamydia	2,050.17	0.00%	0	0	0	0	0
190 4103-55 Health-Lead Poisoning	52,967.37	0.04%	12	0	12	1	12
191 4103-56 Health-St Tuberculosis Grant	41,006.32	0.03%	9	0	9	1	10
192 4103-57 Health-St. Medi-Cal Outreach	582.04	0.00%	0	0	0	0	0
193 4103-60 Health-Health Education	150,693.78	0.12%	33	0	33	2	35
195 4103-65 Health-Community Chronic Di	22,646.57	0.02%	5	0	5	0	5
196 4103-66 Health-Supp Nutritional Asst F	229,883.34	0.18%	51	0	51	3	54
199 4103-69 Health - Oral Care	62,168.20	0.05%	14	0	14	1	15
200 4103-78 Health-Injury Prevention	12,997.61	0.01%	3	0	3	0	3
201 4103-81 Health-Public Health Clinic	216,199.25	0.17%	48	0	48	3	51
202 4103-98 Health - Prop 56 Tobacco Tru:	90,187.55	0.07%	20	0	20	1	21
203 4103-99 Health-Tobacco Control	157,887.57	0.12%	35	0	35	2	37
207 4134-00 Jail Medical	6,160.28	0.00%	1	0	1	0	1
208 4134-72 Jail Medical-LCC	126,706.27	0.10%	28	0	28	2	30
211 4400 Sutter Co Waterworks Dist #1	80,548.98	0.06%	18	0	18	1	19
212 5101-05 Welfare-Social Workers Empy	1,286,807.06	1.01%	285	0	285	18	303
213 5101-10 Welfare-Admin Support	2,857,123.58	2.24%	633	0	633	39	672
214 5101-15 Welfare-Non-Welfare Admin S	263,055.63	0.21%	58	0	58	4	62
215 5101-20 Welfare-Social Services	2,812,419.02	2.21%	623	0	623	38	662
216 5101-30 Welfare-Eligibility & Nonservic	8,753,244.30	6.87%	1,940	0	1,940	120	2,059
217 5101-35 Welfare-Welfare Fraud	437,879.04	0.34%	97	0	97	6	103
218 5101-40 Welfare-Clerical Support	1,164,070.66	0.91%	258	0	258	16	274
219 5101-45 Welfare-Adults	592,111.92	0.46%	131	0	131	8	139
226 6201-35 Library-Literacy Prg	37,110.06	0.03%	8	0	8	1	9
228 7204 Ettl Hall	9,681.99	0.01%	2	0	2	0	2
<b>Subtotal</b>	<b>127,494,408.92</b>	<b>100.00%</b>	<b>28,252</b>	<b>0</b>	<b>28,252</b>	<b>1,702</b>	<b>29,954</b>
Direct Bills					0		0
<b>Total</b>					<b>\$28,252</b>		<b>\$29,954</b>

Basis Units: Adjusted Expenditures  
 Source:

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2020-2021**

FY 2018-19  
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**Allocation Summary**

**Dept:6 1201 Auditor-Controller**

Department	Departmental Accounting	Payroll Accounting	Claims Accounting	Internal Audit- County Wide	Direct Identified	General Govt	Total
5 1102 County Administrator	\$7,654	\$3,308	\$1,674	\$293	\$0	\$0	\$12,929
6 1201 Auditor-Controller	9,260	5,205	1,896	355	0	0	16,715
7 1202 Treasurer-Tax Collector	5,484	3,085	1,792	212	0	0	10,573
8 1205 General Services Department	6,200	3,627	2,150	240	0	0	12,217
9 1301 County Counsel	6,441	2,559	3,054	249	0	0	12,303
10 1401 Human Resources	5,480	4,509	2,672	212	0	0	12,873
11 1700 Building Maintenance	17,162	11,289	24,649	664	0	0	53,764
12 1101 Board of Supervisors	3,549	2,644	1,831	137	0	0	8,161
13 1105 Clerk of the Board	1,315	525	1,028	51	0	0	2,920
14 1203 Assessor	11,122	7,390	1,644	431	0	0	20,587
15 1204 Revenue Collection	1,448	881	7,736	56	0	0	10,121
16 1502 Elections	5,394	3,254	4,035	209	0	0	12,893
17 1600 Sheriff-Communications	16,041	8,729	2,438	621	0	0	27,829
18 1920 Engineering Services	6,058	4,271	1,465	234	0	0	12,028
19 1922 Water Resources	159	0	226	6	0	0	391
20 2103 Sheriff's Court Bailiffs	6,210	6,017	140	240	0	0	12,608
21 2106 Public Defender	1,228	458	2,742	48	0	0	4,475
22 2112 Consolidated Courts	345	0	1,091	13	0	0	1,449
23 2125 District Attorney	0	864	132	0	0	0	997
24 2125-01 DA-Criminal Division	16,439	5,492	2,851	636	0	0	25,418
27 2201 Sheriff-Coroner	43,184	19,747	8,593	1,672	0	0	73,195
28 2205 Sheriff-Boat Patrol	1,648	627	413	64	0	0	2,752
29 2208 Sheriff-Live Oak Contract	7,041	3,492	709	273	0	0	11,514
30 2301 Sheriff-County Jail	50,335	24,815	9,271	1,948	0	0	86,369
32 2304 Probation	38,259	20,171	8,554	1,481	0	0	68,465
33 2309 Bi-County Juvenile Hall	0	0	109	0	0	0	109
34 2401 Emergency Services	1,903	441	1,145	74	0	0	3,562
35 2402 Fire Services Administration	1,533	441	841	59	0	0	2,874
36 2601 Agricultural Commissioner	13,788	7,678	3,280	534	0	0	25,280
37 2706 Recorder	3,028	3,085	1,496	117	0	0	7,726
38 2709 Pub. Guardian/Conservator	2,272	1,356	1,215	88	0	0	4,932
39 2710 County Clerk	2,108	0	1,184	82	0	0	3,374
40 2721 Development Services	7,612	4,238	2,119	295	0	0	14,263
41 2724-24 Planning & Building	3,286	1,729	1,075	127	0	0	6,217
42 2724-31 Community Services Building	1,322	441	1,161	51	0	0	2,975
43 2724-32 Code Enforcement Svcs	562	441	1,091	22	0	0	2,115
44 2725 Environmental Health	4,896	2,644	841	190	0	0	8,571
45 2726 Animal Control	1,137	881	109	44	0	0	2,172
46 2727 CUPA	139	0	343	5	0	0	488
47 3100 Road	20,263	9,204	9,473	784	0	0	39,725
48 3200 County Airport	0	0	78	0	0	0	78



**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2020-2021**

FY 2018-19  
 5/22/2020

**Allocation Summary**

**Dept:6 1201 Auditor-Controller**

Department	Departmental Accounting	Payroll Accounting	Claims Accounting	Internal Audit- County Wide	Direct Identified	General Govt	Total
49 3300 Transportation Development	\$0	\$0	\$86	\$0	\$0	\$0	\$86
50 4102-00 Mental Health	1,883	0	1,878	73	0	0	3,834
51 4103-10 Health	8,532	3,899	3,763	330	0	0	16,523
53 4120-00 Human Services Admin	11,178	5,814	2,111	433	0	0	19,536
54 4580 Fleet Management ISF	4,660	1,746	12,924	180	0	0	19,510
55 4581 Information Technology ISF	21,268	7,560	4,184	823	0	0	33,835
56 4590 Liability Insurance ISF	7,484	0	101	290	0	0	7,875
57 4591 Workers' Comp. Ins. ISF	15,896	1,458	631	615	0	0	18,600
58 4595 Employee Wellness Services	214	0	1,496	8	0	0	1,718
60 5101-00 Welfare	18,424	0	25,374	713	0	0	44,511
61 5200 IHSS Public Authority	509	0	873	20	0	0	1,401
62 6201 County Library	9,735	6,695	4,106	377	0	0	20,913
63 6301 Bi-County Farm Advisor	1,411	881	1,348	55	0	0	3,695
64 7101 Parks and Recreation	248	0	1,145	10	0	0	1,403
65 7201 Community Memorial Museum	1,575	1,576	1,013	61	0	0	4,225
66 7203 Vets Memorial Community Bldg	102	0	569	4	0	0	674
69 0112 Child Supp Serv Reimb/Adjustme	14,404	10,289	2,649	558	0	0	27,899
70 0140 County Local Revenue Fund	0	0	156	0	0	0	156
72 0184 Sheriff Inmate Welfare	1,456	610	1,955	56	0	0	4,078
73 0241 Public Safety Realignment 2011	0	0	16	0	0	0	16
74 0252 Emergency Medical Service	926	0	55	36	0	0	1,017
75 0253 RLF CDBG Housing Rehabilitatio	0	0	62	0	0	0	62
78 0289 EDBG PI Fund	199	0	16	8	0	0	223
79 0301 County Service Area G	0	0	31	0	0	0	31
80 0305 County Service Area F	14,446	6,204	13,135	559	0	0	34,344
81 0309 County Service Area C	419	0	1,628	16	0	0	2,063
82 0311 County Service Area D	802	0	1,885	31	0	0	2,719
83 0320 Sutter County Water Agency	1	0	16	0	0	0	16
84 0321 Lo Canal Operations & Maintence	33	0	8	1	0	0	42
85 0326 County Water Zone #4	0	0	0	0	0	0	0
86 0327 County Water Zone #5	0	0	0	0	0	0	0
87 0329 County Water Zone #7	0	0	0	0	0	0	0
88 0330 County Water Zone #8	0	0	8	0	0	0	8
89 0340 Co Consolid St Lighting District	255	0	109	10	0	0	374
90 0395 Rio Ramaza Comm. Serv District	74	0	179	3	0	0	256
91 1103 Non-Departmental Expense	619	0	3,202	24	0	0	3,845
92 1209 General Revenues	0	0	257	0	0	0	257
93 1801 Plant Acquisition	44	0	436	2	0	0	482
94 1803 Capital Projects	(0)	0	8	(0)	0	0	8
95 1911 General Insurance & Bonds	1,525	0	16	59	0	0	1,599
96 1923 Flood Control	0	0	93	0	0	0	93

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2020-2021**

FY 2018-19  
 5/22/2020

**Allocation Summary**

**Dept:6 1201 Auditor-Controller**

Department	Departmental Accounting	Payroll Accounting	Claims Accounting	Internal Audit- County Wide	Direct Identified	General Govt	Total
97 2104 Grand Jury	\$142	\$0	\$966	\$6	\$0	\$0	\$1,114
98 2109 Trial Court Funding	(0)	0	397	(0)	0	0	397
100 2125-08 DA-Criminal Investigation	6,179	3,034	693	239	0	0	10,146
102 2125-72 Local Community Correction A	1,205	695	0	47	0	0	1,946
103 2127-00 Victim Services	3,284	3,000	2,049	127	0	0	8,461
104 2202 Net 5-Sheriff	483	864	8	19	0	0	1,374
105 2204 Sheriff's Trn Cnt	108	0	0	4	0	0	112
107 2303 Delinquency Prevention Commis:	5	0	86	0	0	0	91
108 2403 February 2017 Flood	0	0	156	0	0	0	156
109 2703 Fish & Game Propagation	9	0	210	0	0	0	219
110 2711 Domestic Violence Centers	0	0	8	0	0	0	8
111 2724-29 Comm Svc Planning-Riego Rc	0	0	39	0	0	0	39
112 3000 Urban area Resident St Lightning	88	0	101	3	0	0	192
113 4102-01 Mental Health-Admin Support	24,463	14,221	5,220	947	0	0	44,851
114 4102-02 Mental Health-Homeless Mgt	0	0	156	0	0	0	156
115 4102-03 Mental Health-Crisis Clinic	14,119	12,899	2,953	547	0	0	30,517
116 4102-04 Mental Health-Community Ser	112	0	265	4	0	0	381
117 4102-07 Mental Health-Inpatient	23,739	19,696	6,264	919	0	0	50,617
118 4102-08 Mental Health-Managed Care	1	0	327	0	0	0	328
119 4102-09 Mental Health-IMD/SNF Facili	0	0	55	0	0	0	55
120 4102-10 Mental Health-Non IMD	2	0	257	0	0	0	259
121 4102-12 Mental Health-Day Treatment/	0	0	600	0	0	0	600
124 4102-15 Mental Health-Conditional Rel	0	0	351	0	0	0	351
125 4102-16 Mental Health-Outpatient/Adu	15,599	8,153	5,547	604	0	0	29,903
126 4102-17 Mental Health-Outpatient/Chik	9,081	10,272	4,978	352	0	0	24,683
128 4102-20 Mental Health-Advocacy	0	0	8	0	0	0	8
129 4102-22 Mental Health-Camp Singer	0	0	8	0	0	0	8
130 4102-25 Mental Health-Systems of Car	0	0	8	0	0	0	8
131 4102-26 Mental Health-Sutter County E	4,039	1,509	1,535	156	0	0	7,238
132 4102-29 Mental Health-Yuba County B	0	0	47	0	0	0	47
133 4102-31 Mental Health-CSS/Admin Su	0	0	140	0	0	0	140
134 4102-32 Mental Health-CSOC Adult Pr	0	0	39	0	0	0	39
135 4102-34 Mental Health-Victor Commun	0	0	16	0	0	0	16
136 4102-35 Mental Health-CSS/Direct/Cas	0	17	265	0	0	0	282
139 4102-41 Mental Health-Alcohol Admin	731	0	1,067	28	0	0	1,826
140 4102-42 Mental Health-Prevention	1,149	1,407	2,602	44	0	0	5,203
142 4102-48 Mental Health-Sutter Co CW [	977	881	1,106	38	0	0	3,003
143 4102-50 Mental Health-Drug Outpatien	1	0	288	0	0	0	289
144 4102-51 Mental Health-OFC	2,255	1,780	2,064	87	0	0	6,187
147 4102-54 Mental Health-First Steps	3,981	2,661	2,914	154	0	0	9,710
148 4102-58 Mental Health-Drug Court SC	730	0	1,262	28	0	0	2,020

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2020-2021**

FY 2018-19  
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**Allocation Summary**

**Dept:6 1201 Auditor-Controller**

Department	Departmental Accounting	Payroll Accounting	Claims Accounting	Internal Audit- County Wide	Direct Identified	General Govt	Total
149 4102-59 Mental Health-Yuba County	\$0	\$0	\$31	\$0	\$0	\$0	\$31
150 4102-60 Mental Health-Walnut Grove C	0	0	8	0	0	0	8
151 4102-65 Mental Health-UR/QI Program	3,242	2,882	2,088	125	0	0	8,337
153 4102-72 Mental Health-Local Comm Cc	1,965	2,187	1,231	76	0	0	5,458
154 4102-80 Mental Health-SB678	0	0	8	0	0	0	8
155 4102-81 Mental Health-Juvenile Probat	0	0	16	0	0	0	16
156 4102-82 Mental Health-Forensic	5,519	3,966	2,275	214	0	0	11,974
157 4102-701 Mental Health-Youth and Far	6,914	4,526	4,409	268	0	0	16,117
158 4102-702 Mental Health-Youth & Fam	9,459	2,814	2,680	366	0	0	15,319
159 4102-704 Mental Health-Adult FSP Ser	2,817	3,305	1,862	109	0	0	8,093
160 4102-705 Mental Health-Adult Non-FSP	14,069	11,018	4,121	545	0	0	29,753
161 4102-706 Mental Health-Ethnic Outrea	4,630	3,949	3,249	179	0	0	12,007
162 4102-707 Mental Health-MHSA Homek	0	0	23	0	0	0	23
163 4102-712 Mental Health-Community Pr	3,873	2,627	4,184	150	0	0	10,833
164 4102-714 Mental Health-MH Serv Act I	0	0	86	0	0	0	86
165 4102-715 Mental Health-Work Educatio	128	0	31	5	0	0	164
166 4102-716 Mental Health-Innovation	494	0	499	19	0	0	1,012
167 4102-717 Mental Health-Administrative	1,410	712	1,955	55	0	0	4,132
168 4103-12 Health-Children & Family	587	441	156	23	0	0	1,207
169 4103-15 Health-Vital Statistics	241	0	16	9	0	0	266
170 4103-20 Health-CCS	3,021	2,475	717	117	0	0	6,329
171 4103-22 Health-Homeless Pilot	1,139	1,526	615	44	0	0	3,324
172 4103-26 Health-MCH	829	441	242	32	0	0	1,544
173 4103-29 Health-Foster Care	989	441	140	38	0	0	1,608
174 4103-30 Health-Nursing Admin	2,049	881	335	79	0	0	3,345
175 4103-31 Health-CHDP	596	475	140	23	0	0	1,233
176 4103-33 Health-CMSP Local Health Cc	512	441	210	20	0	0	1,183
177 4103-35 Health-Field Nursing	54	441	140	2	0	0	637
178 4103-36 Health-Bioterrorism	1,081	881	452	42	0	0	2,456
179 4103-37 Health-Pandemic Flu Prepare	295	0	117	11	0	0	424
180 4103-38 Health-Acute Communicable I	1,927	1,915	288	75	0	0	4,205
181 4103-39 Health-Immunization Grant	240	0	47	9	0	0	296
182 4103-40 Health-WIC Nutrition	4,957	4,475	1,176	192	0	0	10,800
183 4103-43 Health-Homeland Security Gr	66	0	62	3	0	0	131
184 4103-45 Health-WIC Breast Feeding P	361	0	117	14	0	0	492
186 4103-50 Health-Laboratory	17	0	390	1	0	0	407
187 4103-51 Health-AIDS Surveillance	72	0	0	3	0	0	74
189 4103-54 Health-Chlamydia	12	0	39	0	0	0	52
190 4103-55 Health-Lead Poisoning	322	0	86	12	0	0	420
191 4103-56 Health-St Tuberculosis Grant	249	0	39	10	0	0	298
192 4103-57 Health-St. Medi-Cal Outreach	4	0	55	0	0	0	58

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2020-2021**

FY 2018-19  
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**Allocation Summary**

**Dept:6 1201 Auditor-Controller**

Department	Departmental Accounting	Payroll Accounting	Claims Accounting	Internal Audit- County Wide	Direct Identified	General Govt	Total
193 4103-60 Health-Health Education	\$916	\$373	\$234	\$35	\$0	\$0	\$1,558
195 4103-65 Health-Community Chronic Di	138	0	0	5	0	0	143
196 4103-66 Health-Supp Nutritional Asst F	1,397	881	475	54	0	0	2,808
199 4103-69 Health - Oral Care	378	339	234	15	0	0	965
200 4103-78 Health-Injury Prevention	79	0	31	3	0	0	113
201 4103-81 Health-Public Health Clinic	1,314	1,322	351	51	0	0	3,037
202 4103-98 Health - Prop 56 Tobacco Tru:	548	0	779	21	0	0	1,348
203 4103-99 Health-Tobacco Control	960	881	623	37	0	0	2,501
207 4134-00 Jail Medical	37	0	148	1	0	0	187
208 4134-72 Jail Medical-LCC	770	0	16	30	0	0	815
211 4400 Sutter Co Waterworks Dist #1	490	0	1,800	19	0	0	2,308
212 5101-05 Welfare-Social Workers Empy	7,820	8,424	55	303	0	0	16,602
213 5101-10 Welfare-Admin Support	17,364	5,339	366	672	0	0	23,741
214 5101-15 Welfare-Non-Welfare Admin S	1,599	1,322	8	62	0	0	2,990
215 5101-20 Welfare-Social Services	17,092	13,560	1,449	662	0	0	32,763
216 5101-30 Welfare-Eligibility & Nonservic	53,196	53,630	195	2,059	0	0	109,080
217 5101-35 Welfare-Welfare Fraud	2,661	2,102	39	103	0	0	4,905
218 5101-40 Welfare-Clerical Support	7,074	848	62	274	0	0	8,258
219 5101-45 Welfare-Adults	3,598	3,848	16	139	0	0	7,601
225 5601 Veterans Service Officer	0	0	8	0	0	0	8
226 6201-35 Library-Literacy Prg	226	0	93	9	0	0	328
228 7204 Ettl Hall	59	0	397	2	0	0	458
229 5100 Children/Family Comm.	2,279	1,373	3,288	0	0	0	6,940
230 5116 DNA ID Prop 69 State	0	0	31	0	0	0	31
231 5121 Redevelopment Prop Tax	0	0	31	0	0	0	31
234 5203 Agency Collections Payable	0	0	483	0	0	0	483
236 5212 Local Transportation Tax	0	0	140	0	0	0	140
237 5215 Tax Collector's Trust	0	0	2,548	0	0	0	2,548
239 5218 Taxes	0	0	2,033	0	0	0	2,033
240 5219 In Lieu Tax Trust	0	0	47	0	0	0	47
241 5240 City of Live Oak	0	0	226	0	0	0	226
242 5241 City of Yuba City	0	0	234	0	0	0	234
243 5262 Sutter-Butte Flood Control	0	0	23	0	0	0	23
244 5263 Sac Area Flood Control	0	0	23	0	0	0	23
245 5265 FRAQMD	0	0	23	0	0	0	23
246 5267 Statewide Comm Infrastructure	0	0	16	0	0	0	16
248 6401 Fairview Cemetery	173	441	802	0	0	0	1,416
249 6402 Live Oak Cemetery	1,187	1,390	1,823	0	0	0	4,400
251 6404 Nicolaus Cemetery	113	0	187	0	0	0	300
252 6405 Pleasant Grove Cemetery	35	0	421	0	0	0	456
253 6406 Sutter Cemetery	7,399	5,661	6,108	0	0	0	19,168

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2020-2021**

FY 2018-19  
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**Allocation Summary**

**Dept:6 1201 Auditor-Controller**

Department	Departmental Accounting	Payroll Accounting	Claims Accounting	Internal Audit- County Wide	Direct Identified	General Govt	Total
254 6415 Gilsizer County Drainage	\$993	\$949	\$2,111	\$0	\$0	\$0	\$4,054
255 6416 Live Oak Cemetery Specl Assess	234	0	428	0	0	0	662
256 6419 Meridian Fire District	0	0	47	0	0	0	47
257 6420 Sutter Basin Fire	222	0	1,052	0	0	0	1,273
258 6424 Levee Disrt #1-Feather River	209	0	436	0	0	0	645
259 6426 Levee District #1	4,905	1,085	2,267	0	0	0	8,257
260 6427 Levee District #9	557	0	592	0	0	0	1,149
261 6428 Maintenance Area #3	0	0	23	0	0	0	23
262 6429 Maintenance Area #7 Zone 2	0	0	23	0	0	0	23
263 6430 Maintenance Area #7 Zone 3	0	0	23	0	0	0	23
264 6431 Maintenance Area #7 Zone 4	0	0	23	0	0	0	23
265 6434 Bear River Levee Maintenance	0	0	8	0	0	0	8
266 6435 Colusa Mosquito Abatement	0	0	23	0	0	0	23
267 6436 S-Y Mosquito & Vector Control	16,600	0	7,900	0	0	0	24,500
268 6437 Maintenance Area #16 Zone 1	0	0	23	0	0	0	23
269 6438 Maintenance Area #16 Zone 2	0	0	23	0	0	0	23
270 6439 Maintenance Area #16 Zone 3	0	0	23	0	0	0	23
271 6440 Maintenance Area #16 Zone 4	0	0	23	0	0	0	23
272 6449 Reclamation District #1000	0	0	23	0	0	0	23
273 6451 Reclamation District #70	0	0	140	0	0	0	140
274 6452 Reclamation District #777	0	0	8	0	0	0	8
275 6453 Reclamation District #817	0	0	23	0	0	0	23
276 6455 Reclamation District #1001	0	0	109	0	0	0	109
277 6458 Reclamation District #2054	0	0	16	0	0	0	16
280 6461 Reclamation District #1500	0	0	86	0	0	0	86
281 6462 Reclamation District #1660	0	0	109	0	0	0	109
282 6470 Sutter County Resource Conserv	470	695	366	0	0	0	1,532
283 6471 LAFCO	519	0	16	0	0	0	534
284 6480 Butte Water District	0	0	23	0	0	0	23
285 6481 Feather Water District	0	0	23	0	0	0	23
286 6484 SCSD-90 Series A-Imprv Redem	0	0	31	0	0	0	31
287 6489 CA First Sutter	0	0	23	0	0	0	23
288 6490 CA Enterp Dev Auth Comm Pace	0	0	16	0	0	0	16
289 6491 California Hero Program	0	0	16	0	0	0	16
291 7562 Woodland Unified	0	0	16	0	0	0	16
292 7565 Sutter Co Schools	0	0	8	0	0	0	8
293 7577 Yuba Community College	0	0	23	0	0	0	23
294 7601 E Nicolaus High 2000 Debt	0	0	23	0	0	0	23
295 7602 Woodland Unified Debt Ser	0	0	8	0	0	0	8
296 7607 Sutter High 2008 Bond Deb	0	0	39	0	0	0	39
297 7651 YC#99-1 Series C Bonds Db	0	0	70	0	0	0	70

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2020-2021**

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**Allocation Summary**

**Dept:6 1201 Auditor-Controller**

Department	Departmental Accounting	Payroll Accounting	Claims Accounting	Internal Audit- County Wide	Direct Identified	General Govt	Total
298 7652 YC 2004-1 Meas K Bonds Deb	\$0	\$0	\$39	\$0	\$0	\$0	\$39
299 7654 Franklin Elem 2006 DBT Ser	0	0	23	0	0	0	23
300 7655 Yuba Comm. College Distr DS-A	0	0	23	0	0	0	23
301 7656 Yuba Comm. College Distr DS-B	0	0	23	0	0	0	23
302 7657 Yuba Comm College Distrb	0	0	23	0	0	0	23
303 7661 LO#04-1 Series A Bonds Db	0	0	62	0	0	0	62
304 7663 East Nicolaus H 2014 Debt Svc	0	0	23	0	0	0	23
<b>Total</b>	<b>\$809,848</b>	<b>\$460,642</b>	<b>\$327,601</b>	<b>\$29,954</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,628,045</b>

**SUTTER COUNTY, CALIFORNIA  
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**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2020-2021**

FY 2018-19  
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**A. Department Costs**

Dept:7 1202 Treasurer-Tax Collector

Description		Amount	General Admin	Treasury	General Govt
<b>Personnel Costs</b>					
Salaries	S1	422,087	49,764	180,906	191,416
<i>Salary % Split</i>			<i>11.79%</i>	<i>42.86%</i>	<i>45.35%</i>
Benefits	S	273,761	32,276	117,334	124,151
<b>Subtotal - Personnel Costs</b>		<b>695,848</b>	<b>82,040</b>	<b>298,240</b>	<b>315,567</b>
<b>Services &amp; Supplies Cost</b>					
Services & Supplies	S	237,294	27,977	101,704	107,613
Bank Fees	P	12	0	0	12
Intrafund Costs	P	581	0	102	479
Misc Revenue	P	(50,830)	0	0	(50,830)
Revenues	P	(103,329)	0	(103,329)	0
Equipment Replacement	D	1,897	0	0	0
<b>Subtotal - Services &amp; Supplies</b>		<b>85,625</b>	<b>27,977</b>	<b>(1,523)</b>	<b>57,274</b>
<b>Department Cost Total</b>		<b>781,473</b>	<b>110,017</b>	<b>296,718</b>	<b>372,841</b>
<b>Adjustments to Cost</b>					
Equipment Replacement	D	(1,897)	0	0	0
<b>Subtotal - Adjustments</b>		<b>(1,897)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Costs After Adjustments</b>		<b>779,576</b>	<b>110,017</b>	<b>296,718</b>	<b>372,841</b>
General Admin Distribution			(110,017)	53,456	56,562
<b>Grand Total</b>		<b>\$779,576</b>		<b>\$350,174</b>	<b>\$429,402</b>
				not allocated	



**SUTTER COUNTY, CALIFORNIA**  
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**B. Incoming Costs - (Default Spread Salary%)**

Dept:7 1202 Treasurer-Tax Collector

Department	First Incoming	Second Incoming	Treasury	General Govt
1 Courthouse East	\$5,088	\$0	\$2,472	\$2,616
Subtotal - Building Occupancy	5,088	0	2,472	2,616
2 Equip Deprec	410	0	199	211
Subtotal - Equipment Depreciation	410	0	199	211
3 Tax Assessment	353	0	171	181
Subtotal - Tax Assessment	353	0	171	181
4 External Audit	428	0	208	220
Subtotal - External Audit	428	0	208	220
5 Personnel/Budget Prep	3,886	473	2,118	2,241
5 Departmental Assistance	4,498	547	2,451	2,594
Subtotal - 1102 County Administrator	8,383	1,021	4,569	4,835
6 Departmental Accounting	5,218	267	2,665	2,820
6 Payroll Accounting	2,951	134	1,499	1,586
6 Claims Accounting	1,703	89	871	921
6 Internal Audit-County Wide	200	12	103	109
Subtotal - 1201 Auditor-Controller	10,072	501	5,137	5,436
8 Purchasing	0	248	121	128
Subtotal - 1205 General Services Depa	0	248	121	128
9 Legal Assistance	0	12,085	5,872	6,213
Subtotal - 1301 County Counsel	0	12,085	5,872	6,213
10 Employee/Labor Relations	0	3,469	1,685	1,783
10 Recruitment/Class Non-MSS	0	4,692	2,280	2,412
Subtotal - 1401 Human Resources	0	8,161	3,965	4,196
11 Maintenance	0	6,707	3,259	3,448
11 Grounds	0	2,006	975	1,031
11 Custodial	0	13,194	6,411	6,783
Subtotal - 1700 Building Maintenance	0	21,907	10,644	11,263
<b>Total Incoming</b>	<b>24,733</b>	<b>43,923</b>	<b>33,359</b>	<b>35,297</b>
<b>C. Total Allocated</b>		<b>\$848,232</b>	<b>\$383,533</b>	<b>\$464,700</b>
			45.22%	54.78%

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2020-2021**

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Treasury Allocations

Dept:7 1202 Treasurer-Tax Collector

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
9 1301 County Counsel	326,834.58	0.13%	\$481	\$(453)	\$28	\$28	\$56
10 1401 Human Resources	180,574.22	0.07%	266	0	266	16	281
14 1203 Assessor	11,130.26	0.00%	16	0	16	1	17
15 1204 Revenue Collection	1,884.74	0.00%	3	(3)	(0)	0	(0)
17 1600 Sheriff-Communications	262,506.22	0.11%	386	0	386	23	409
19 1922 Water Resources	29,384.97	0.01%	43	0	43	3	46
23 2125 District Attorney	491,251.77	0.20%	723	901	1,624	43	1,666
25 2125-03 DA-Victim/Witness Assistance	201,578.48	0.08%	297	(23)	274	17	291
28 2205 Sheriff-Boat Patrol	1,807,384.25	0.73%	2,659	0	2,659	157	2,816
30 2301 Sheriff-County Jail	284,711.40	0.12%	419	0	419	25	444
32 2304 Probation	1,895,156.63	0.77%	2,789	0	2,789	164	2,953
36 2601 Agricultural Commissioner	39,654.02	0.02%	58	0	58	3	62
37 2706 Recorder	1,249,239.35	0.51%	1,838	0	1,838	108	1,946
40 2721 Development Services	10,274.06	0.00%	15	0	15	1	16
41 2724-24 Planning & Building	184,941.87	0.08%	272	0	272	16	288
42 2724-31 Community Services Building	49,446.05	0.02%	73	(1)	72	4	76
45 2726 Animal Control	636,258.69	0.26%	936	0	936	55	991
46 2727 CUPA	14,020.57	0.01%	21	(20)	1	1	2
47 3100 Road	9,750,859.32	3.96%	14,347	(12,365)	1,982	845	2,828
48 3200 County Airport	75,754.92	0.03%	111	(107)	4	7	11
50 4102-00 Mental Health	8,736,075.71	3.55%	12,854	(12,142)	712	757	1,470
51 4103-10 Health	651,641.82	0.26%	959	0	959	56	1,015
52 4104-00 Mental Health Service Act	10,354,541.45	4.21%	15,236	(12,552)	2,684	898	3,581
53 4120-00 Human Services Admin	427,176.14	0.17%	629	0	629	37	666
54 4580 Fleet Management ISF	(430,579.65)	-0.17%	(634)	0	(634)	(37)	(671)
55 4581 Information Technology ISF	348,249.17	0.14%	512	(481)	31	30	62
56 4590 Liability Insurance ISF	78,569.96	0.03%	116	0	116	7	122
57 4591 Workers' Comp. Ins. ISF	(80,625.40)	-0.03%	(119)	0	(119)	(7)	(126)
58 4595 Employee Wellness Services	(108,381.42)	-0.04%	(159)	0	(159)	(9)	(169)
59 5000 Trial Court Agency	576,646.54	0.23%	848	0	848	50	898
60 5101-00 Welfare	10,764,153.14	4.37%	15,838	(2,804)	13,034	933	13,968
61 5200 IHSS Public Authority	627,264.02	0.25%	923	0	923	54	977
62 6201 County Library	185,401.43	0.08%	273	0	273	16	289
64 7101 Parks and Recreation	642,433.86	0.26%	945	0	945	56	1,001
65 7201 Community Memorial Museum	3,564.73	0.00%	5	(69)	(64)	0	(63)
69 0112 Child Supp Serv Reimb/Adjustme	441,128.17	0.18%	649	0	649	38	687
70 0140 County Local Revenue Fund	8,013,908.95	3.26%	11,792	0	11,792	695	12,487
71 0177 CCPHF SB 678	726,998.50	0.30%	1,070	0	1,070	63	1,133
72 0184 Sheriff Inmate Welfare	42,679.60	0.02%	63	0	63	4	66
74 0252 Emergency Medical Service	553,618.46	0.22%	815	0	815	48	863
75 0253 RLF CDBG Housing Rehabilitatio	407,178.29	0.17%	599	0	599	35	634
76 0273 Local Innovation	48,249.01	0.02%	71	0	71	4	75
77 0284 CDBG Housing Rehab 04-STB	115,658.70	0.05%	170	0	170	10	180

**SUTTER COUNTY, CALIFORNIA**  
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Treasury Allocations

Dept:7 1202 Treasurer-Tax Collector

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
78 0289 EDBG PI Fund	895,183.67	0.36%	\$1,317	\$0	\$1,317	\$78	\$1,395
79 0301 County Service Area G	32,404.89	0.01%	48	0	48	3	50
80 0305 County Service Area F	405,352.12	0.16%	596	0	596	35	632
81 0309 County Service Area C	891,696.29	0.36%	1,312	0	1,312	77	1,389
82 0311 County Service Area D	982,918.05	0.40%	1,446	0	1,446	85	1,531
83 0320 Sutter County Water Agency	1,488,659.66	0.60%	2,190	0	2,190	129	2,319
84 0321 Lo Canal Operations & Maintenance	253,749.98	0.10%	373	0	373	22	395
85 0326 County Water Zone #4	313,407.32	0.13%	461	0	461	27	488
86 0327 County Water Zone #5	738,591.55	0.30%	1,087	0	1,087	64	1,151
87 0329 County Water Zone #7	271,950.36	0.11%	400	0	400	24	424
88 0330 County Water Zone #8	25,145.03	0.01%	37	0	37	2	39
89 0340 Co Consolid St Lighting District	1,481,124.78	0.60%	2,179	0	2,179	128	2,308
90 0395 Rio Ramaza Comm. Serv District	148,376.14	0.06%	218	0	218	13	231
91 1103 Non-Departmental Expense	8,880.09	0.00%	13	0	13	1	14
92 1209 General Revenues	16,783,359.45	6.82%	24,695	(7,164)	17,531	1,455	18,986
93 1801 Plant Acquisition	1,114,080.19	0.45%	1,639	0	1,639	97	1,736
94 1803 Capital Projects	(14,507.80)	-0.01%	(21)	20	(1)	(1)	(3)
103 2127-00 Victim Services	16,711.24	0.01%	25	0	25	1	26
104 2202 Net 5-Sheriff	686,664.44	0.28%	1,010	0	1,010	60	1,070
106 2215 Public Safety-County Share	(509.12)	0.00%	(1)	0	(1)	(0)	(1)
108 2403 February 2017 Flood	46,350.98	0.02%	68	0	68	4	72
109 2703 Fish & Game Propagation	0.00	0.00%	0	(64)	(64)	0	(64)
111 2724-29 Comm Svc Planning-Riego Rc	337,511.02	0.14%	497	0	497	29	526
152 4102-68 Mental Health-Drug Medi-Cal	840,367.00	0.34%	1,237	0	1,237	73	1,309
204 4109 MHSa Housing Prg	1,590,176.43	0.65%	2,340	(2,211)	129	138	267
205 4110 General Health	0.00	0.00%	0	376	376	0	376
211 4400 Sutter Co Waterworks Dist #1	1,156,398.27	0.47%	1,702	0	1,702	100	1,802
229 5100 Children/Family Comm.	2,054,857.79	0.83%	3,024	0	3,024	178	3,202
230 5116 DNA ID Prop 69 State	28,622.88	0.01%	42	(39)	3	2	6
231 5121 Redevelopment Prop Tax	113,453.88	0.05%	167	0	167	10	177
232 5193 Highland EST Improv Redemption	1,543.74	0.00%	2	0	2	0	2
234 5203 Agency Collections Payable	220,931.92	0.09%	325	0	325	19	344
236 5212 Local Transportation Tax	823,054.96	0.33%	1,211	(1,140)	71	71	142
239 5218 Taxes	22,790,054.90	9.26%	33,533	(31,467)	2,066	1,976	4,042
241 5240 City of Live Oak	358,199.12	0.15%	527	(152)	375	31	406
242 5241 City of Yuba City	602,127.57	0.24%	886	(781)	105	52	157
243 5262 Sutter-Butte Flood Control	189,660.39	0.08%	279	(244)	35	16	52
244 5263 Sac Area Flood Control	11,090.19	0.00%	16	(14)	2	1	3
245 5265 FRAQMD	412.42	0.00%	1	0	1	0	1
246 5267 Statewide Comm Infrastructure	1,929.33	0.00%	3	(2)	1	0	1
247 5277 Narco	112,480.06	0.05%	166	(156)	10	10	19
248 6401 Fairview Cemetery	83,158.40	0.03%	122	0	122	7	130
249 6402 Live Oak Cemetery	878,514.59	0.36%	1,293	0	1,293	76	1,369

**SUTTER COUNTY, CALIFORNIA**  
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Treasury Allocations

Dept:7 1202 Treasurer-Tax Collector

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
250 6403 Meridian Cemetery Trust	6,487.74	0.00%	\$10	\$0	\$10	\$1	\$10
251 6404 Nicolaus Cemetery	77,452.88	0.03%	114	0	114	7	121
252 6405 Pleasant Grove Cemetery	146,853.42	0.06%	216	0	216	13	229
253 6406 Sutter Cemetery	1,913,193.89	0.78%	2,815	0	2,815	166	2,981
254 6415 Gilsizer County Drainage	3,298,821.14	1.34%	4,854	0	4,854	286	5,140
256 6419 Meridian Fire District	232,779.84	0.09%	343	0	343	20	363
257 6420 Sutter Basin Fire	190,130.46	0.08%	280	0	280	16	296
258 6424 Levee Disrt #1-Feather River	28,360.86	0.01%	42	0	42	2	44
259 6426 Levee District #1	1,699,930.99	0.69%	2,501	0	2,501	147	2,649
260 6427 Levee District #9	716,553.66	0.29%	1,054	0	1,054	62	1,116
261 6428 Maintenance Area #3	3,296.21	0.00%	5	0	5	0	5
262 6429 Maintenance Area #7 Zone 2	127.14	0.00%	0	0	0	0	0
263 6430 Maintenance Area #7 Zone 3	378.96	0.00%	1	0	1	0	1
264 6431 Maintenance Area #7 Zone 4	2,357.76	0.00%	3	0	3	0	4
265 6434 Bear River Levee Maintenance	358.49	0.00%	1	(1)	(0)	0	(0)
266 6435 Colusa Mosquito Abatement	939.84	0.00%	1	(1)	0	0	0
267 6436 S-Y Mosquito & Vector Control	2,917,041.21	1.19%	4,292	0	4,292	253	4,545
268 6437 Maintenance Area #16 Zone 1	518.43	0.00%	1	0	1	0	1
269 6438 Maintenance Area #16 Zone 2	881.08	0.00%	1	0	1	0	1
270 6439 Maintenance Area #16 Zone 3	402.23	0.00%	1	0	1	0	1
271 6440 Maintenance Area #16 Zone 4	2,184.15	0.00%	3	0	3	0	3
272 6449 Reclamation District #1000	12,779.52	0.01%	19	(17)	2	1	3
273 6451 Reclamation District #70	425,986.35	0.17%	627	(588)	39	37	76
274 6452 Reclamation District #777	335,214.26	0.14%	493	(463)	30	29	59
275 6453 Reclamation District #817	227.83	0.00%	0	0	0	0	0
276 6455 Reclamation District #1001	1,202,936.93	0.49%	1,770	(1,700)	70	104	174
277 6458 Reclamation District #2054	316,636.89	0.13%	466	(443)	23	27	50
278 6459 Reclamation District #2056	387,937.50	0.16%	571	(538)	33	34	66
279 6460 Reclamation District #2103	794.69	0.00%	1	(1)	0	0	0
280 6461 Reclamation District #1500	2,163,206.63	0.88%	3,183	(2,986)	197	188	385
281 6462 Reclamation District #1660	489,041.23	0.20%	720	(678)	42	42	84
282 6470 Sutter County Resource Conserv	8,384.80	0.00%	12	0	12	1	13
283 6471 LAFCO	71,543.29	0.03%	105	0	105	6	111
284 6480 Butte Water District	5,210.60	0.00%	8	(7)	1	0	1
285 6481 Feather Water District	30,536.60	0.01%	45	(39)	6	3	9
286 6484 SCSD-90 Series A-Imprv Redem	586,933.29	0.24%	864	(556)	308	51	359
287 6489 CA First Sutter	13,170.69	0.01%	19	(17)	2	1	4
288 6490 CA Enterp Dev Auth Comm Pace	6,277.28	0.00%	9	(8)	1	1	2
289 6491 California Hero Program	7,511.26	0.00%	11	(9)	2	1	3
292 7565 Sutter Co Schools	109,456,843.85	44.47%	161,056	(142,351)	18,705	9,490	28,195

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2020-2021**

FY 2018-19  
 5/22/2020

Treasury Allocations

Dept:7 1202 Treasurer-Tax Collector

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<b>Subtotal</b>	246,152,755.59	100.00%	362,191	(233,560)	128,631	21,342	149,973
Direct Bills					233,560		233,560
<b>Total</b>					<b>\$362,191</b>		<b>\$383,533</b>

Basis Units: Average Daily Cash Balance  
 Source:

**SUTTER COUNTY, CALIFORNIA**  
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**Allocation Summary**

Dept:7 1202 Treasurer-Tax Collector

Department	Treasury	General Govt	Total
0 Direct Billed	\$233,560	\$0	\$233,560
9 1301 County Counsel	56	0	56
10 1401 Human Resources	281	0	281
14 1203 Assessor	17	0	17
15 1204 Revenue Collection	(0)	0	(0)
17 1600 Sheriff-Communications	409	0	409
19 1922 Water Resources	46	0	46
23 2125 District Attorney	1,666	0	1,666
25 2125-03 DA-Victim/Witness Assistance	291	0	291
28 2205 Sheriff-Boat Patrol	2,816	0	2,816
30 2301 Sheriff-County Jail	444	0	444
32 2304 Probation	2,953	0	2,953
36 2601 Agricultural Commissioner	62	0	62
37 2706 Recorder	1,946	0	1,946
40 2721 Development Services	16	0	16
41 2724-24 Planning & Building	288	0	288
42 2724-31 Community Services Building	76	0	76
45 2726 Animal Control	991	0	991
46 2727 CUPA	2	0	2
47 3100 Road	2,828	0	2,828
48 3200 County Airport	11	0	11
50 4102-00 Mental Health	1,470	0	1,470
51 4103-10 Health	1,015	0	1,015
52 4104-00 Mental Health Service Act	3,581	0	3,581
53 4120-00 Human Services Admin	666	0	666
54 4580 Fleet Management ISF	(671)	0	(671)
55 4581 Information Technology ISF	62	0	62
56 4590 Liability Insurance ISF	122	0	122
57 4591 Workers' Comp. Ins. ISF	(126)	0	(126)
58 4595 Employee Wellness Services	(169)	0	(169)
59 5000 Trial Court Agency	898	0	898
60 5101-00 Welfare	13,968	0	13,968
61 5200 IHSS Public Authority	977	0	977
62 6201 County Library	289	0	289
64 7101 Parks and Recreation	1,001	0	1,001
65 7201 Community Memorial Museum	(63)	0	(63)
69 0112 Child Supp Serv Reimb/Adjustme	687	0	687
70 0140 County Local Revenue Fund	12,487	0	12,487
71 0177 CCPIF SB 678	1,133	0	1,133
72 0184 Sheriff Inmate Welfare	66	0	66
74 0252 Emergency Medical Service	863	0	863

**SUTTER COUNTY, CALIFORNIA**  
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**Allocation Summary**

Dept:7 1202 Treasurer-Tax Collector

Department	Treasury	General Govt	Total
75 0253 RLF CDBG Housing Rehabilitatio	\$634	\$0	\$634
76 0273 Local Innovation	75	0	75
77 0284 CDBG Housing Rehab 04-STB	180	0	180
78 0289 EDBG PI Fund	1,395	0	1,395
79 0301 County Service Area G	50	0	50
80 0305 County Service Area F	632	0	632
81 0309 County Service Area C	1,389	0	1,389
82 0311 County Service Area D	1,531	0	1,531
83 0320 Sutter County Water Agency	2,319	0	2,319
84 0321 Lo Canal Operations & Maintence	395	0	395
85 0326 County Water Zone #4	488	0	488
86 0327 County Water Zone #5	1,151	0	1,151
87 0329 County Water Zone #7	424	0	424
88 0330 County Water Zone #8	39	0	39
89 0340 Co Consolid St Lighting District	2,308	0	2,308
90 0395 Rio Ramaza Comm. Serv District	231	0	231
91 1103 Non-Departmental Expense	14	0	14
92 1209 General Revenues	18,986	0	18,986
93 1801 Plant Acquisition	1,736	0	1,736
94 1803 Capital Projects	(3)	0	(3)
103 2127-00 Victim Services	26	0	26
104 2202 Net 5-Sheriff	1,070	0	1,070
106 2215 Public Safety-County Share	(1)	0	(1)
108 2403 February 2017 Flood	72	0	72
109 2703 Fish & Game Propagation	(64)	0	(64)
111 2724-29 Comm Svc Planning-Riego Rc	526	0	526
152 4102-68 Mental Health-Drug Medi-Cal	1,309	0	1,309
204 4109 MHSa Housing Prg	267	0	267
205 4110 General Health	376	0	376
211 4400 Sutter Co Waterworks Dist #1	1,802	0	1,802
229 5100 Children/Family Comm.	3,202	0	3,202
230 5116 DNA ID Prop 69 State	6	0	6
231 5121 Redevelopment Prop Tax	177	0	177
232 5193 Highland EST Improv Redemptio	2	0	2
234 5203 Agency Collections Payable	344	0	344
236 5212 Local Transportation Tax	142	0	142
239 5218 Taxes	4,042	0	4,042
241 5240 City of Live Oak	406	0	406
242 5241 City of Yuba City	157	0	157
243 5262 Sutter-Butte Flood Control	52	0	52
244 5263 Sac Area Flood Control	3	0	3

**SUTTER COUNTY, CALIFORNIA**  
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**Allocation Summary**

Dept:7 1202 Treasurer-Tax Collector

Department	Treasury	General Govt	Total
245 5265 FRAQMD	\$1	\$0	\$1
246 5267 Statewide Comm Infrastructure	1	0	1
247 5277 Narco	19	0	19
248 6401 Fairview Cemetery	130	0	130
249 6402 Live Oak Cemetery	1,369	0	1,369
250 6403 Meridian Cemetery Trust	10	0	10
251 6404 Nicolaus Cemetery	121	0	121
252 6405 Pleasant Grove Cemetery	229	0	229
253 6406 Sutter Cemetery	2,981	0	2,981
254 6415 Gilsizer County Drainage	5,140	0	5,140
256 6419 Meridian Fire District	363	0	363
257 6420 Sutter Basin Fire	296	0	296
258 6424 Levee Disrt #1-Feather River	44	0	44
259 6426 Levee District #1	2,649	0	2,649
260 6427 Levee District #9	1,116	0	1,116
261 6428 Maintenance Area #3	5	0	5
262 6429 Maintenance Area #7 Zone 2	0	0	0
263 6430 Maintenance Area #7 Zone 3	1	0	1
264 6431 Maintenance Area #7 Zone 4	4	0	4
265 6434 Bear River Levee Maintenance	(0)	0	(0)
266 6435 Colusa Mosquito Abatement	0	0	0
267 6436 S-Y Mosquito & Vector Control	4,545	0	4,545
268 6437 Maintenance Area #16 Zone 1	1	0	1
269 6438 Maintenance Area #16 Zone 2	1	0	1
270 6439 Maintenance Area #16 Zone 3	1	0	1
271 6440 Maintenance Area #16 Zone 4	3	0	3
272 6449 Reclamation District #1000	3	0	3
273 6451 Reclamation District #70	76	0	76
274 6452 Reclamation District #777	59	0	59
275 6453 Reclamation District #817	0	0	0
276 6455 Reclamation District #1001	174	0	174
277 6458 Reclamation District #2054	50	0	50
278 6459 Reclamation District #2056	66	0	66
279 6460 Reclamation District #2103	0	0	0
280 6461 Reclamation District #1500	385	0	385
281 6462 Reclamation District #1660	84	0	84
282 6470 Sutter County Resource Conserv	13	0	13
283 6471 LAFCO	111	0	111
284 6480 Butte Water District	1	0	1
285 6481 Feather Water District	9	0	9
286 6484 SCSD-90 Series A-Imprv Redem	359	0	359



**SUTTER COUNTY, CALIFORNIA**  
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**Allocation Summary**

**Dept:7 1202 Treasurer-Tax Collector**

<b>Department</b>	<b>Treasury</b>	<b>General Govt</b>	<b>Total</b>
287 6489 CA First Sutter	\$4	\$0	\$4
288 6490 CA Enterp Dev Auth Comm Pace	2	0	2
289 6491 California Hero Program	3	0	3
292 7565 Sutter Co Schools	28,195	0	28,195
<b>Total</b>	<b>\$383,533</b>	<b>\$0</b>	<b>\$383,533</b>

**SUTTER COUNTY, CALIFORNIA  
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2020-2021**

FY 2018-19  
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**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2020-2021**

FY 2018-19  
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**A. Department Costs**

**Dept:8 1205 General Services Department**

Description		Amount	General Admin	Purchasing	Vehicles	Mail Services	Printing Services	Copier Services	Direct Identified	Non- Allocated
<b>Personnel Costs</b>										
Salaries	S1	567,736	153,573	70,456	0	0	0	3,123	269,391	71,194
<i>Salary % Split</i>			<i>27.05%</i>	<i>12.41%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.55%</i>	<i>47.45%</i>	<i>12.54%</i>
Benefits	S	285,222	77,153	35,396	0	0	0	1,569	135,338	35,767
<b>Subtotal - Personnel Costs</b>		<b>852,958</b>	<b>230,725</b>	<b>105,852</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,691</b>	<b>404,729</b>	<b>106,961</b>
<b>Services &amp; Supplies Cost</b>										
Services & Supplies	S	167,228	45,235	20,753	0	0	0	920	79,350	20,970
Interfund Costs	S	116	31	14	0	0	0	1	55	15
Capital Assets	D	70,000	0	0	0	0	0	0	0	0
Transfer Out	S	5,240	1,417	650	0	0	0	29	2,486	657
Gen Ins Bond IntraFund	P	621	0	0	0	0	0	0	621	0
Other Revenues	P	(14,112)	0	(2,401)	0	0	0	(106)	(9,179)	(2,426)
Equipment Replacement	D	1,724	0	0	0	0	0	0	0	0
<b>Subtotal - Services &amp; Supplies</b>		<b>230,817</b>	<b>46,684</b>	<b>19,017</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>843</b>	<b>73,333</b>	<b>19,216</b>
<b>Department Cost Total</b>		<b>1,083,775</b>	<b>277,409</b>	<b>124,869</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,534</b>	<b>478,062</b>	<b>126,177</b>
<b>Adjustments to Cost</b>										
Capital Assets	D	(70,000)	0	0	0	0	0	0	0	0
Equipment Replacement	D	(1,724)	0	0	0	0	0	0	0	0
<b>Subtotal - Adjustments</b>		<b>(71,724)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Costs After Adjustments</b>		<b>1,012,051</b>	<b>277,409</b>	<b>124,869</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,534</b>	<b>478,062</b>	<b>126,177</b>
General Admin Distribution			(277,409)	47,192	0	0	0	2,092	180,440	47,686
<b>Grand Total</b>		<b>\$1,012,051</b>		<b>\$172,061</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$7,626</b>	<b>\$658,501</b>	<b>\$173,863</b>
				not allocated	not allocated	not allocated			not allocated	

**SUTTER COUNTY, CALIFORNIA**  
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**B. Incoming Costs - (Default Spread Salary%)**

**Dept:8 1205 General Services Department**

Department	First Incoming	Second Incoming	Purchasing	Vehicles	Mail Services	Printing Services	Copier Services	Direct Identified	Non- Allocated
1 146 Garden Highway	\$191	\$0	\$32	\$0	\$0	\$0	\$1	\$124	\$33
Subtotal - Building Occupancy	191	0	32	0	0	0	1	124	33
2 Equip Deprec	6,101	0	1,038	0	0	0	46	3,969	1,049
Subtotal - Equipment Depreciation	6,101	0	1,038	0	0	0	46	3,969	1,049
3 Tax Assessment	418	0	71	0	0	0	3	272	72
Subtotal - Tax Assessment	418	0	71	0	0	0	3	272	72
4 External Audit	514	0	87	0	0	0	4	334	88
Subtotal - External Audit	514	0	87	0	0	0	4	334	88
5 Personnel/Budget Prep	4,569	556	872	0	0	0	39	3,334	881
5 Departmental Assistance	5,288	644	1,009	0	0	0	45	3,858	1,020
Subtotal - 1102 County Administrator	9,857	1,200	1,881	0	0	0	83	7,192	1,901
6 Departmental Accounting	5,898	302	1,055	0	0	0	47	4,033	1,066
6 Payroll Accounting	3,470	157	617	0	0	0	27	2,359	624
6 Claims Accounting	2,044	106	366	0	0	0	16	1,399	370
6 Internal Audit-County Wide	226	14	41	0	0	0	2	156	41
Subtotal - 1201 Auditor-Controller	11,638	579	2,078	0	0	0	92	7,947	2,100
8 Purchasing	0	2,606	443	0	0	0	20	1,695	448
8 Copier Services	0	74	13	0	0	0	1	48	13
8 Direct Identified	0	525	89	0	0	0	4	342	90
Subtotal - 1205 General Services Depa	0	3,204	545	0	0	0	24	2,084	551
9 Legal Assistance	0	85,087	14,475	0	0	0	642	55,344	14,626
Subtotal - 1301 County Counsel	0	85,087	14,475	0	0	0	642	55,344	14,626
10 Employee/Labor Relations	0	4,079	694	0	0	0	31	2,653	701
10 Recruitment/Class Non-MSS	0	5,517	939	0	0	0	42	3,589	948
Subtotal - 1401 Human Resources	0	9,596	1,632	0	0	0	72	6,242	1,650
11 Maintenance	0	26,309	4,476	0	0	0	198	17,112	4,522

**SUTTER COUNTY, CALIFORNIA**  
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**B. Incoming Costs - (Default Spread Salary%)**

**Dept:8 1205 General Services Department**

Department	First Incoming	Second Incoming	Purchasing	Vehicles	Mail Services	Printing Services	Copier Services	Direct Identified	Non- Allocated
11 Grounds	\$0	\$12,281	\$2,089	\$0	\$0	\$0	\$93	\$7,988	\$2,111
11 Custodial	0	5,689	968	0	0	0	43	3,700	978
Subtotal - 1700 Building Maintenance	0	44,278	7,532	0	0	0	334	28,801	7,611
<b>Total Incoming</b>	<b>28,720</b>	<b>143,945</b>	<b>29,373</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,302</b>	<b>112,309</b>	<b>29,681</b>
<b>C. Total Allocated</b>		<b>\$1,184,716</b>	<b>\$201,434</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$8,928</b>	<b>\$770,810</b>	<b>\$203,544</b>
			17.00%				0.75%	65.06%	17.18%

**SUTTER COUNTY, CALIFORNIA**  
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**Purchasing Allocations**

**Dept:8 1205 General Services Department**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 1102 County Administrator	6	0.42%	\$745	\$0	\$745	\$0	\$745
6 1201 Auditor-Controller	1	0.07%	124	0	124	0	124
7 1202 Treasurer-Tax Collector	2	0.14%	248	0	248	0	248
8 1205 General Services Department	21	1.47%	2,606	0	2,606	0	2,606
9 1301 County Counsel	7	0.49%	869	0	869	123	991
10 1401 Human Resources	7	0.49%	869	0	869	123	991
11 1700 Building Maintenance	212	14.87%	26,306	0	26,306	3,719	30,025
16 1502 Elections	2	0.14%	248	0	248	35	283
17 1600 Sheriff-Communications	9	0.63%	1,117	0	1,117	158	1,275
18 1920 Engineering Services	5	0.35%	620	0	620	88	708
21 2106 Public Defender	1	0.07%	124	0	124	18	142
23 2125 District Attorney	1	0.07%	124	0	124	18	142
27 2201 Sheriff-Coroner	33	2.31%	4,095	0	4,095	579	4,674
29 2208 Sheriff-Live Oak Contract	4	0.28%	496	0	496	70	567
30 2301 Sheriff-County Jail	23	1.61%	2,854	0	2,854	403	3,257
32 2304 Probation	50	3.51%	6,204	0	6,204	877	7,081
34 2401 Emergency Services	8	0.56%	993	0	993	140	1,133
35 2402 Fire Services Administration	3	0.21%	372	0	372	53	425
36 2601 Agricultural Commissioner	31	2.17%	3,847	0	3,847	544	4,390
38 2709 Pub. Guardian/Conservator	1	0.07%	124	0	124	18	142
40 2721 Development Services	9	0.63%	1,117	0	1,117	158	1,275
41 2724-24 Planning & Building	4	0.28%	496	0	496	70	567
42 2724-31 Community Services Building	3	0.21%	372	0	372	53	425
43 2724-32 Code Enforcement Svcs	6	0.42%	745	0	745	105	850
44 2725 Environmental Health	3	0.21%	372	0	372	53	425
47 3100 Road	48	3.37%	5,956	0	5,956	842	6,798
50 4102-00 Mental Health	8	0.56%	993	0	993	140	1,133
51 4103-10 Health	20	1.40%	2,482	0	2,482	351	2,833
52 4104-00 Mental Health Service Act	19	1.33%	2,358	0	2,358	333	2,691
53 4120-00 Human Services Admin	5	0.35%	620	0	620	88	708
54 4580 Fleet Management ISF	123	8.63%	15,263	0	15,263	2,158	17,420
55 4581 Information Technology ISF	18	1.26%	2,234	0	2,234	316	2,549
56 4590 Liability Insurance ISF	1	0.07%	124	0	124	18	142
60 5101-00 Welfare	71	4.98%	8,810	0	8,810	1,245	10,056
61 5200 IHSS Public Authority	3	0.21%	372	0	372	53	425
62 6201 County Library	2	0.14%	248	0	248	35	283
64 7101 Parks and Recreation	13	0.91%	1,613	0	1,613	228	1,841
65 7201 Community Memorial Museum	4	0.28%	496	0	496	70	567
66 7203 Vets Memorial Community Bldg	1	0.07%	124	0	124	18	142
69 0112 Child Supp Serv Reimb/Adjustme	1	0.07%	124	0	124	18	142
72 0184 Sheriff Inmate Welfare	4	0.28%	496	0	496	70	567
80 0305 County Service Area F	26	1.82%	3,226	0	3,226	456	3,682
81 0309 County Service Area C	4	0.28%	496	0	496	70	567

**SUTTER COUNTY, CALIFORNIA**  
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**Purchasing Allocations**

Dept:8 1205 General Services Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
82 0311 County Service Area D	3	0.21%	\$372	\$0	\$372	\$53	\$425
84 0321 Lo Canal Operations & Maintence	2	0.14%	248	0	248	35	283
90 0395 Rio Ramaza Comm. Serv District	1	0.07%	124	0	124	18	142
91 1103 Non-Departmental Expense	14	0.98%	1,737	0	1,737	246	1,983
93 1801 Plant Acquisition	15	1.05%	1,861	0	1,861	263	2,124
103 2127-00 Victim Services	1	0.07%	124	0	124	18	142
105 2204 Sheriff's Trn Cnt	1	0.07%	124	0	124	18	142
113 4102-01 Mental Health-Admin Support	55	3.86%	6,825	0	6,825	965	7,789
114 4102-02 Mental Health-Homeless Mgt	17	1.19%	2,109	0	2,109	298	2,408
115 4102-03 Mental Health-Crisis Clinic	10	0.70%	1,241	0	1,241	175	1,416
116 4102-04 Mental Health-Community Ser	11	0.77%	1,365	0	1,365	193	1,558
117 4102-07 Mental Health-Inpatient	79	5.54%	9,803	0	9,803	1,386	11,189
118 4102-08 Mental Health-Managed Care	2	0.14%	248	0	248	35	283
119 4102-09 Mental Health-IMD/SNF Facili	1	0.07%	124	0	124	18	142
120 4102-10 Mental Health-Non IMD	2	0.14%	248	0	248	35	283
121 4102-12 Mental Health-Day Treatment/	60	4.21%	7,445	0	7,445	1,052	8,498
124 4102-15 Mental Health-Conditional Rel	3	0.21%	372	0	372	53	425
125 4102-16 Mental Health-Outpatient/Adu	15	1.05%	1,861	0	1,861	263	2,124
126 4102-17 Mental Health-Outpatient/Chik	26	1.82%	3,226	0	3,226	456	3,682
131 4102-26 Mental Health-Sutter County E	3	0.21%	372	0	372	53	425
140 4102-42 Mental Health-Prevention	24	1.68%	2,978	0	2,978	421	3,399
143 4102-50 Mental Health-Drug Outpatien	2	0.14%	248	0	248	35	283
144 4102-51 Mental Health-OFC	4	0.28%	496	0	496	70	567
147 4102-54 Mental Health-First Steps	30	2.10%	3,723	0	3,723	526	4,249
151 4102-65 Mental Health-UR/QI Program	7	0.49%	869	0	869	123	991
156 4102-82 Mental Health-Forensic	8	0.56%	993	0	993	140	1,133
157 4102-701 Mental Health-Youth and Far	12	0.84%	1,489	0	1,489	210	1,700
158 4102-702 Mental Health-Youth & Fam	11	0.77%	1,365	0	1,365	193	1,558
159 4102-704 Mental Health-Adult FSP Ser	1	0.07%	124	0	124	18	142
160 4102-705 Mental Health-Adult Non-FSI	15	1.05%	1,861	0	1,861	263	2,124
161 4102-706 Mental Health-Ethnic Outrea	15	1.05%	1,861	0	1,861	263	2,124
163 4102-712 Mental Health-Community Pr	13	0.91%	1,613	0	1,613	228	1,841
166 4102-716 Mental Health-Innovation	1	0.07%	124	0	124	18	142
167 4102-717 Mental Health-Administrative	2	0.14%	248	0	248	35	283
168 4103-12 Health-Children & Family	3	0.21%	372	0	372	53	425
170 4103-20 Health-CCS	1	0.07%	124	0	124	18	142
171 4103-22 Health-Homeless Pilot	4	0.28%	496	0	496	70	567
172 4103-26 Health-MCH	2	0.14%	248	0	248	35	283
173 4103-29 Health-Foster Care	1	0.07%	124	0	124	18	142
174 4103-30 Health-Nursing Admin	2	0.14%	248	0	248	35	283
176 4103-33 Health-CMSP Local Health Cc	5	0.35%	620	0	620	88	708
177 4103-35 Health-Field Nursing	1	0.07%	124	0	124	18	142
178 4103-36 Health-Bioterrorism	15	1.05%	1,861	0	1,861	263	2,124

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2020-2021**

FY 2018-19  
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**Purchasing Allocations**

Dept:8 1205 General Services Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
179 4103-37 Health-Pandemic Flu Preparedness	2	0.14%	\$248	\$0	\$248	\$35	\$283
181 4103-39 Health-Immunization Grant	1	0.07%	124	0	124	18	142
182 4103-40 Health-WIC Nutrition	8	0.56%	993	0	993	140	1,133
186 4103-50 Health-Laboratory	1	0.07%	124	0	124	18	142
190 4103-55 Health-Lead Poisoning	2	0.14%	248	0	248	35	283
193 4103-60 Health-Health Education	7	0.49%	869	0	869	123	991
196 4103-66 Health-Supp Nutritional Asst F	11	0.77%	1,365	0	1,365	193	1,558
199 4103-69 Health - Oral Care	6	0.42%	745	0	745	105	850
200 4103-78 Health-Injury Prevention	2	0.14%	248	0	248	35	283
201 4103-81 Health-Public Health Clinic	2	0.14%	248	0	248	35	283
202 4103-98 Health - Prop 56 Tobacco Tru	33	2.31%	4,095	0	4,095	579	4,674
203 4103-99 Health-Tobacco Control	19	1.33%	2,358	0	2,358	333	2,691
211 4400 Sutter Co Waterworks Dist #1	1	0.07%	124	0	124	18	142
224 5302 General Relief	1	0.07%	124	0	124	18	142
226 6201-35 Library-Literacy Prg	4	0.28%	496	0	496	70	567
254 6415 Gilsizer County Drainage	3	0.21%	372	0	372	53	425
<b>Subtotal</b>	<b>1,426</b>	<b>100.00%</b>	<b>176,946</b>	<b>0</b>	<b>176,946</b>	<b>24,487</b>	<b>201,434</b>
Direct Bills					0		0
<b>Total</b>					<b>\$176,946</b>		<b>\$201,434</b>

Basis Units: Number of Purchases  
 Source:



**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2020-2021**

FY 2018-19  
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**Copier Services Allocations**

**Dept:8 1205 General Services Department**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 1102 County Administrator	611.06	0.59%	\$46	\$0	\$46	\$0	\$46
6 1201 Auditor-Controller	1,211.59	1.17%	92	0	92	0	92
8 1205 General Services Department	969.08	0.94%	74	0	74	0	74
9 1301 County Counsel	1,634.10	1.58%	124	0	124	18	142
10 1401 Human Resources	284.17	0.28%	22	0	22	3	25
12 1101 Board of Supervisors	692.23	0.67%	53	0	53	7	60
13 1105 Clerk of the Board	339.39	0.33%	26	0	26	4	29
14 1203 Assessor	2,518.19	2.44%	191	0	191	27	218
15 1204 Revenue Collection	227.30	0.22%	17	0	17	2	20
16 1502 Elections	800.36	0.77%	61	0	61	9	69
17 1600 Sheriff-Communications	331.11	0.32%	25	0	25	4	29
19 1922 Water Resources	707.05	0.68%	54	0	54	8	61
24 2125-01 DA-Criminal Division	2,439.01	2.36%	185	0	185	26	212
27 2201 Sheriff-Coroner	1,471.49	1.42%	112	0	112	16	128
30 2301 Sheriff-County Jail	958.66	0.93%	73	0	73	10	83
32 2304 Probation	1,524.54	1.48%	116	0	116	16	132
36 2601 Agricultural Commissioner	1,226.03	1.19%	93	0	93	13	106
37 2706 Recorder	484.14	0.47%	37	0	37	5	42
40 2721 Development Services	707.07	0.68%	54	0	54	8	61
41 2724-24 Planning & Building	1,130.14	1.09%	86	0	86	12	98
42 2724-31 Community Services Building	1,096.91	1.06%	83	0	83	12	95
43 2724-32 Code Enforcement Svcs	1,268.03	1.23%	96	0	96	14	110
44 2725 Environmental Health	1,096.92	1.06%	83	0	83	12	95
47 3100 Road	115.93	0.11%	9	0	9	1	10
51 4103-10 Health	1,792.04	1.73%	136	0	136	19	155
53 4120-00 Human Services Admin	2,000.31	1.94%	152	0	152	22	173
54 4580 Fleet Management ISF	80.08	0.08%	6	0	6	1	7
55 4581 Information Technology ISF	513.52	0.50%	39	0	39	6	45
57 4591 Workers' Comp. Ins. ISF	71.02	0.07%	5	0	5	1	6
60 5101-00 Welfare	11,969.73	11.59%	909	0	909	129	1,038
61 5200 IHSS Public Authority	308.44	0.30%	23	0	23	3	27
62 6201 County Library	1,561.94	1.51%	119	0	119	17	135
63 6301 Bi-County Farm Advisor	5,468.72	5.29%	415	0	415	59	474
65 7201 Community Memorial Museum	97.05	0.09%	7	0	7	1	8
69 0112 Child Supp Serv Reimb/Adjustme	1,013.01	0.98%	77	0	77	11	88
97 2104 Grand Jury	1.94	0.00%	0	0	0	0	0
100 2125-08 DA-Criminal Investigation	88.50	0.09%	7	0	7	1	8
103 2127-00 Victim Services	562.84	0.54%	43	0	43	6	49
113 4102-01 Mental Health-Admin Support	11,377.16	11.01%	864	0	864	123	987
115 4102-03 Mental Health-Crisis Clinic	3,470.84	3.36%	264	0	264	37	301
116 4102-04 Mental Health-Community Ser	17.98	0.02%	1	0	1	0	2
117 4102-07 Mental Health-Inpatient	9,948.94	9.63%	755	0	755	107	863
118 4102-08 Mental Health-Managed Care	43.81	0.04%	3	0	3	0	4

**SUTTER COUNTY, CALIFORNIA**  
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**Copier Services Allocations**

**Dept:8 1205 General Services Department**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
120 4102-10 Mental Health-Non IMD	17.61	0.02%	\$1	\$0	\$1	\$0	\$2
121 4102-12 Mental Health-Day Treatment/	26.97	0.03%	2	0	2	0	2
125 4102-16 Mental Health-Outpatient/Adu	6,374.85	6.17%	484	0	484	69	553
126 4102-17 Mental Health-Outpatient/Chik	2,820.07	2.73%	214	0	214	30	245
131 4102-26 Mental Health-Sutter County E	495.86	0.48%	38	0	38	5	43
139 4102-41 Mental Health-Alcohol Admin	19.72	0.02%	1	0	1	0	2
140 4102-42 Mental Health-Prevention	553.95	0.54%	42	0	42	6	48
142 4102-48 Mental Health-Sutter Co CW I	131.43	0.13%	10	0	10	1	11
144 4102-51 Mental Health-OFC	2,271.87	2.20%	172	0	172	25	197
147 4102-54 Mental Health-First Steps	1,943.71	1.88%	148	0	148	21	169
148 4102-58 Mental Health-Drug Court SC	123.97	0.12%	9	0	9	1	11
151 4102-65 Mental Health-UR/QI Program	895.50	0.87%	68	0	68	10	78
153 4102-72 Mental Health-Local Comm Cc	260.11	0.25%	20	0	20	3	23
156 4102-82 Mental Health-Forensic	986.56	0.96%	75	0	75	11	86
157 4102-701 Mental Health-Youth and Far	1,713.61	1.66%	130	0	130	19	149
158 4102-702 Mental Health-Youth & Fam	1,989.86	1.93%	151	0	151	21	173
159 4102-704 Mental Health-Adult FSP Ser	403.07	0.39%	31	0	31	4	35
160 4102-705 Mental Health-Adult Non-FSI	3,382.39	3.27%	257	0	257	37	293
161 4102-706 Mental Health-Ethnic Outrea	1,796.28	1.74%	136	0	136	19	156
163 4102-712 Mental Health-Community Pr	951.04	0.92%	72	0	72	10	82
167 4102-717 Mental Health-Administrative	154.54	0.15%	12	0	12	2	13
182 4103-40 Health-WIC Nutrition	991.12	0.96%	75	0	75	11	86
229 5100 Children/Family Comm.	752.00	0.73%	57	0	57	8	65
<b>Subtotal</b>	<b>103,288.46</b>	<b>100.00%</b>	<b>7,843</b>	<b>0</b>	<b>7,843</b>	<b>1,085</b>	<b>8,928</b>
Direct Bills					0		0
<b>Total</b>					<b>\$7,843</b>		<b>\$8,928</b>

Basis Units: Direct Costs  
 Source:

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2020-2021**

FY 2018-19  
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**Direct Identified Allocations**

**Dept:8 1205 General Services Department**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 1205 General Services Department	0.08	0.08%	\$525	\$0	\$525	\$0	\$525
11 1700 Building Maintenance	31.90	31.90%	216,035	(237,800)	(21,765)	29,892	8,127
54 4580 Fleet Management ISF	16.15	16.15%	109,361	(148,318)	(38,957)	15,132	(23,825)
55 4581 Information Technology ISF	45.27	45.27%	306,541	(354,175)	(47,634)	42,416	(5,219)
64 7101 Parks and Recreation	1.27	1.27%	8,598	(11,410)	(2,812)	1,190	(1,623)
66 7203 Vets Memorial Community Bldg	3.41	3.41%	23,115	(33,073)	(9,958)	3,198	(6,759)
105 2204 Sheriff's Trn Cnt	0.02	0.02%	121	0	121	17	138
109 2703 Fish & Game Propagation	0.97	0.97%	6,602	0	6,602	914	7,516
228 7204 Ettl Hall	0.93	0.93%	6,284	(8,539)	(2,255)	869	(1,386)
<b>Subtotal</b>	<b>100.00</b>	<b>100.00%</b>	<b>677,182</b>	<b>(793,315)</b>	<b>(116,133)</b>	<b>93,628</b>	<b>(22,505)</b>
Direct Bills					793,315		793,315
<b>Total</b>					<b>\$677,182</b>		<b>\$770,810</b>

Basis Units: Direct Costs  
 Source:

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2020-2021**

FY 2018-19  
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**Allocation Summary**

**Dept:8 1205 General Services Department**

Department	Purchasing	Vehicles	Mail Services	Printing Services	Copier Services	Direct Identified	Non-Allocated	Total
0 Direct Billed	\$0	\$0	\$0	\$0	\$0	\$793,315	\$0	\$793,315
5 1102 County Administrator	745	0	0	0	46	0	0	791
6 1201 Auditor-Controller	124	0	0	0	92	0	0	216
7 1202 Treasurer-Tax Collector	248	0	0	0	0	0	0	248
8 1205 General Services Department	2,606	0	0	0	74	525	0	3,204
9 1301 County Counsel	991	0	0	0	142	0	0	1,133
10 1401 Human Resources	991	0	0	0	25	0	0	1,016
11 1700 Building Maintenance	30,025	0	0	0	0	8,127	0	38,152
12 1101 Board of Supervisors	0	0	0	0	60	0	0	60
13 1105 Clerk of the Board	0	0	0	0	29	0	0	29
14 1203 Assessor	0	0	0	0	218	0	0	218
15 1204 Revenue Collection	0	0	0	0	20	0	0	20
16 1502 Elections	283	0	0	0	69	0	0	353
17 1600 Sheriff-Communications	1,275	0	0	0	29	0	0	1,303
18 1920 Engineering Services	708	0	0	0	0	0	0	708
19 1922 Water Resources	0	0	0	0	61	0	0	61
21 2106 Public Defender	142	0	0	0	0	0	0	142
23 2125 District Attorney	142	0	0	0	0	0	0	142
24 2125-01 DA-Criminal Division	0	0	0	0	212	0	0	212
27 2201 Sheriff-Coroner	4,674	0	0	0	128	0	0	4,801
29 2208 Sheriff-Live Oak Contract	567	0	0	0	0	0	0	567
30 2301 Sheriff-County Jail	3,257	0	0	0	83	0	0	3,341
32 2304 Probation	7,081	0	0	0	132	0	0	7,214
34 2401 Emergency Services	1,133	0	0	0	0	0	0	1,133
35 2402 Fire Services Administration	425	0	0	0	0	0	0	425
36 2601 Agricultural Commissioner	4,390	0	0	0	106	0	0	4,497
37 2706 Recorder	0	0	0	0	42	0	0	42
38 2709 Pub. Guardian/Conservator	142	0	0	0	0	0	0	142
40 2721 Development Services	1,275	0	0	0	61	0	0	1,336
41 2724-24 Planning & Building	567	0	0	0	98	0	0	665
42 2724-31 Community Services Building	425	0	0	0	95	0	0	520
43 2724-32 Code Enforcement Svcs	850	0	0	0	110	0	0	960
44 2725 Environmental Health	425	0	0	0	95	0	0	520
47 3100 Road	6,798	0	0	0	10	0	0	6,808
50 4102-00 Mental Health	1,133	0	0	0	0	0	0	1,133
51 4103-10 Health	2,833	0	0	0	155	0	0	2,988
52 4104-00 Mental Health Service Act	2,691	0	0	0	0	0	0	2,691
53 4120-00 Human Services Admin	708	0	0	0	173	0	0	882
54 4580 Fleet Management ISF	17,420	0	0	0	7	(23,825)	0	(6,398)
55 4581 Information Technology ISF	2,549	0	0	0	45	(5,219)	0	(2,625)
56 4590 Liability Insurance ISF	142	0	0	0	0	0	0	142

**SUTTER COUNTY, CALIFORNIA**  
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**Allocation Summary**

Dept:8 1205 General Services Department

Department	Purchasing	Vehicles	Mail Services	Printing Services	Copier Services	Direct Identified	Non-Allocated	Total
57 4591 Workers' Comp. Ins. ISF	\$0	\$0	\$0	\$0	\$6	\$0	\$0	\$6
60 5101-00 Welfare	10,056	0	0	0	1,038	0	0	11,094
61 5200 IHSS Public Authority	425	0	0	0	27	0	0	452
62 6201 County Library	283	0	0	0	135	0	0	419
63 6301 Bi-County Farm Advisor	0	0	0	0	474	0	0	474
64 7101 Parks and Recreation	1,841	0	0	0	0	(1,623)	0	219
65 7201 Community Memorial Museum	567	0	0	0	8	0	0	575
66 7203 Vets Memorial Community Bldg	142	0	0	0	0	(6,759)	0	(6,618)
69 0112 Child Supp Serv Reimb/Adjustme	142	0	0	0	88	0	0	229
72 0184 Sheriff Inmate Welfare	567	0	0	0	0	0	0	567
80 0305 County Service Area F	3,682	0	0	0	0	0	0	3,682
81 0309 County Service Area C	567	0	0	0	0	0	0	567
82 0311 County Service Area D	425	0	0	0	0	0	0	425
84 0321 Lo Canal Operations & Maintence	283	0	0	0	0	0	0	283
90 0395 Rio Ramaza Comm. Serv District	142	0	0	0	0	0	0	142
91 1103 Non-Departmental Expense	1,983	0	0	0	0	0	0	1,983
93 1801 Plant Acquisition	2,124	0	0	0	0	0	0	2,124
97 2104 Grand Jury	0	0	0	0	0	0	0	0
100 2125-08 DA-Criminal Investigation	0	0	0	0	8	0	0	8
103 2127-00 Victim Services	142	0	0	0	49	0	0	190
105 2204 Sheriff's Trn Cnt	142	0	0	0	0	138	0	280
109 2703 Fish & Game Propagation	0	0	0	0	0	7,516	0	7,516
113 4102-01 Mental Health-Admin Support	7,789	0	0	0	987	0	0	8,776
114 4102-02 Mental Health-Homeless Mgt	2,408	0	0	0	0	0	0	2,408
115 4102-03 Mental Health-Crisis Clinic	1,416	0	0	0	301	0	0	1,717
116 4102-04 Mental Health-Community Ser	1,558	0	0	0	2	0	0	1,559
117 4102-07 Mental Health-Inpatient	11,189	0	0	0	863	0	0	12,051
118 4102-08 Mental Health-Managed Care	283	0	0	0	4	0	0	287
119 4102-09 Mental Health-IMD/SNF Facili	142	0	0	0	0	0	0	142
120 4102-10 Mental Health-Non IMD	283	0	0	0	2	0	0	285
121 4102-12 Mental Health-Day Treatment/	8,498	0	0	0	2	0	0	8,500
124 4102-15 Mental Health-Conditional Rel	425	0	0	0	0	0	0	425
125 4102-16 Mental Health-Outpatient/Adu	2,124	0	0	0	553	0	0	2,677
126 4102-17 Mental Health-Outpatient/Chik	3,682	0	0	0	245	0	0	3,927
131 4102-26 Mental Health-Sutter County E	425	0	0	0	43	0	0	468
139 4102-41 Mental Health-Alcohol Admin	0	0	0	0	2	0	0	2
140 4102-42 Mental Health-Prevention	3,399	0	0	0	48	0	0	3,447
142 4102-48 Mental Health-Sutter Co CW I	0	0	0	0	11	0	0	11
143 4102-50 Mental Health-Drug Outpatien	283	0	0	0	0	0	0	283
144 4102-51 Mental Health-OFC	567	0	0	0	197	0	0	764
147 4102-54 Mental Health-First Steps	4,249	0	0	0	169	0	0	4,417

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2020-2021**

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**Allocation Summary**

**Dept:8 1205 General Services Department**

Department	Purchasing	Vehicles	Mail Services	Printing Services	Copier Services	Direct Identified	Non-Allocated	Total
148 4102-58 Mental Health-Drug Court SC	\$0	\$0	\$0	\$0	\$11	\$0	\$0	\$11
151 4102-65 Mental Health-UR/QI Program	991	0	0	0	78	0	0	1,069
153 4102-72 Mental Health-Local Comm Cc	0	0	0	0	23	0	0	23
156 4102-82 Mental Health-Forensic	1,133	0	0	0	86	0	0	1,219
157 4102-701 Mental Health-Youth and Far	1,700	0	0	0	149	0	0	1,848
158 4102-702 Mental Health-Youth & Fam	1,558	0	0	0	173	0	0	1,730
159 4102-704 Mental Health-Adult FSP Ser	142	0	0	0	35	0	0	177
160 4102-705 Mental Health-Adult Non-FSF	2,124	0	0	0	293	0	0	2,418
161 4102-706 Mental Health-Ethnic Outrea	2,124	0	0	0	156	0	0	2,280
163 4102-712 Mental Health-Community Pr	1,841	0	0	0	82	0	0	1,924
166 4102-716 Mental Health-Innovation	142	0	0	0	0	0	0	142
167 4102-717 Mental Health-Administrative	283	0	0	0	13	0	0	297
168 4103-12 Health-Children & Family	425	0	0	0	0	0	0	425
170 4103-20 Health-CCS	142	0	0	0	0	0	0	142
171 4103-22 Health-Homeless Pilot	567	0	0	0	0	0	0	567
172 4103-26 Health-MCH	283	0	0	0	0	0	0	283
173 4103-29 Health-Foster Care	142	0	0	0	0	0	0	142
174 4103-30 Health-Nursing Admin	283	0	0	0	0	0	0	283
176 4103-33 Health-CMSP Local Health Cc	708	0	0	0	0	0	0	708
177 4103-35 Health-Field Nursing	142	0	0	0	0	0	0	142
178 4103-36 Health-Bioterrorism	2,124	0	0	0	0	0	0	2,124
179 4103-37 Health-Pandemic Flu Preparer	283	0	0	0	0	0	0	283
181 4103-39 Health-Immunization Grant	142	0	0	0	0	0	0	142
182 4103-40 Health-WIC Nutrition	1,133	0	0	0	86	0	0	1,219
186 4103-50 Health-Laboratory	142	0	0	0	0	0	0	142
190 4103-55 Health-Lead Poisoning	283	0	0	0	0	0	0	283
193 4103-60 Health-Health Education	991	0	0	0	0	0	0	991
196 4103-66 Health-Supp Nutritional Asst F	1,558	0	0	0	0	0	0	1,558
199 4103-69 Health - Oral Care	850	0	0	0	0	0	0	850
200 4103-78 Health-Injury Prevention	283	0	0	0	0	0	0	283
201 4103-81 Health-Public Health Clinic	283	0	0	0	0	0	0	283
202 4103-98 Health - Prop 56 Tobacco Tru:	4,674	0	0	0	0	0	0	4,674
203 4103-99 Health-Tobacco Control	2,691	0	0	0	0	0	0	2,691
211 4400 Sutter Co Waterworks Dist #1	142	0	0	0	0	0	0	142
224 5302 General Relief	142	0	0	0	0	0	0	142
226 6201-35 Library-Literacy Prg	567	0	0	0	0	0	0	567
228 7204 Ettl Hall	0	0	0	0	0	(1,386)	0	(1,386)
229 5100 Children/Family Comm.	0	0	0	0	65	0	0	65
254 6415 Gilsizer County Drainage	425	0	0	0	0	0	0	425

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2020-2021**

FY 2018-19  
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Allocation Summary

Dept:8 1205 General Services Department

Department	Purchasing	Vehicles	Mail Services	Printing Services	Copier Services	Direct Identified	Non-Allocated	Total
<b>Total</b>	\$201,434	\$0	\$0	\$0	\$8,928	\$770,810	\$0	\$981,172

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2020-2021**

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**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2020-2021**

FY 2018-19  
 5/22/2020

**A. Department Costs**

Dept:9 1301 County Counsel

Description		Amount	General Admin	Legal Assistance	General Govt
<b>Personnel Costs</b>					
Salaries	S1	615,412	258,535	350,785	6,093
<i>Salary % Split</i>			<i>42.01%</i>	<i>57.00%</i>	<i>.99%</i>
Benefits	S	294,262	123,619	167,729	2,913
<b>Subtotal - Personnel Costs</b>		<b>909,674</b>	<b>382,154</b>	<b>518,514</b>	<b>9,006</b>
<b>Services &amp; Supplies Cost</b>					
Services & Supplies	S	300,556	126,264	171,317	2,976
Equipment Replacement	D	1,724	0	0	0
Interfund Costs	S	100	42	57	1
Intrafund Costs	S	524	220	299	5
Transfers Out	S	5,908	2,482	3,368	58
Revenues	P	(23,084)	0	(23,084)	0
<b>Subtotal - Services &amp; Supplies</b>		<b>285,728</b>	<b>129,008</b>	<b>151,956</b>	<b>3,040</b>
<b>Department Cost Total</b>		<b>1,195,402</b>	<b>511,162</b>	<b>670,470</b>	<b>12,046</b>
<b>Adjustments to Cost</b>					
Equipment Replacement	D	(1,724)	0	0	0
<b>Subtotal - Adjustments</b>		<b>(1,724)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Costs After Adjustments</b>		<b>1,193,678</b>	<b>511,162</b>	<b>670,470</b>	<b>12,046</b>
General Admin Distribution			(511,162)	502,435	8,727
<b>Grand Total</b>		<b>\$1,193,678</b>		<b>\$1,172,906</b>	<b>\$20,772</b>
				not allocated	

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2020-2021**

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**B. Incoming Costs - (Default Spread Salary%)**

Dept:9 1301 County Counsel

Department	First Incoming	Second Incoming	Legal Assistance	General Govt
1 1160 Civic Center	\$8,280	\$0	\$8,139	\$141
Subtotal - Building Occupancy	8,280	0	8,139	141
2 Equip Deprec	962	0	946	16
Subtotal - Equipment Depreciation	962	0	946	16
3 Tax Assessment	312	0	307	5
Subtotal - Tax Assessment	312	0	307	5
4 External Audit	730	0	717	12
Subtotal - External Audit	730	0	717	12
5 Personnel/Budget Prep	3,224	392	3,554	62
5 Departmental Assistance	3,731	454	4,114	71
Subtotal - 1102 County Administrator	6,955	847	7,669	133
6 Departmental Accounting	6,127	313	6,331	110
6 Payroll Accounting	2,449	111	2,516	44
6 Claims Accounting	2,903	151	3,002	52
6 Internal Audit-County Wide	235	14	245	4
Subtotal - 1201 Auditor-Controller	11,714	590	12,093	210
7 Treasury	28	28	55	1
Subtotal - 1202 Treasurer-Tax Collecto	28	28	55	1
8 Purchasing	869	123	974	17
8 Copier Services	124	18	139	2
Subtotal - 1205 General Services Depa	993	140	1,114	19
10 Employee/Labor Relations	0	2,878	2,829	49
10 Recruitment/Class Non-MSS	0	3,893	3,827	66
Subtotal - 1401 Human Resources	0	6,771	6,655	116
11 Maintenance	0	7,562	7,433	129
11 Grounds	0	4,076	4,007	70

**SUTTER COUNTY, CALIFORNIA**  
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**B. Incoming Costs - (Default Spread Salary%)**

Dept:9 1301 County Counsel

Department	First Incoming	Second Incoming	Legal Assistance	General Govt
11 Custodial	\$0	\$10,431	\$10,252	\$178
Subtotal - 1700 Building Maintenance	0	22,069	21,692	377
<b>Total Incoming</b>	29,974	30,445	59,388	1,031
<b>C. Total Allocated</b>		<u>\$1,254,097</u>	<u>\$1,232,293</u>	<u>\$21,804</u>
		98.26%	1.74%	

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2020-2021**

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**Legal Assistance Allocations**

Dept:9 1301 County Counsel

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 1102 County Administrator	7.87	7.87%	\$94,618	\$0	\$94,618	\$0	\$94,618
6 1201 Auditor-Controller	3.08	3.08%	36,984	0	36,984	0	36,984
7 1202 Treasurer-Tax Collector	1.01	1.01%	12,085	0	12,085	0	12,085
8 1205 General Services Department	7.08	7.08%	85,087	0	85,087	0	85,087
10 1401 Human Resources	4.58	4.58%	55,063	0	55,063	1,692	56,756
11 1700 Building Maintenance	0.44	0.44%	5,284	0	5,284	162	5,447
14 1203 Assessor	1.20	1.20%	14,417	0	14,417	443	14,860
16 1502 Elections	0.61	0.61%	7,332	0	7,332	225	7,558
18 1920 Engineering Services	0.91	0.91%	10,948	0	10,948	336	11,284
19 1922 Water Resources	0.16	0.16%	1,981	0	1,981	61	2,042
23 2125 District Attorney	1.34	1.34%	16,069	0	16,069	494	16,562
27 2201 Sheriff-Coroner	5.28	5.28%	63,443	0	63,443	1,950	65,393
32 2304 Probation	1.15	1.15%	13,779	0	13,779	424	14,202
34 2401 Emergency Services	0.34	0.34%	4,082	0	4,082	125	4,207
35 2402 Fire Services Administration	1.04	1.04%	12,461	0	12,461	383	12,844
36 2601 Agricultural Commissioner	2.25	2.25%	27,104	0	27,104	833	27,937
37 2706 Recorder	1.78	1.78%	21,407	0	21,407	658	22,065
38 2709 Pub. Guardian/Conservator	7.97	7.97%	95,822	0	95,822	2,945	98,768
39 2710 County Clerk	1.19	1.19%	14,360	0	14,360	441	14,802
40 2721 Development Services	8.67	8.67%	104,292	0	104,292	3,206	107,498
41 2724-24 Planning & Building	5.19	5.19%	62,346	0	62,346	1,916	64,262
42 2724-31 Community Services Building	0.77	0.77%	9,288	0	9,288	285	9,574
45 2726 Animal Control	0.08	0.08%	975	0	975	30	1,005
47 3100 Road	0.06	0.06%	668	0	668	21	689
50 4102-00 Mental Health	11.42	11.42%	137,335	0	137,335	4,221	141,557
51 4103-10 Health	0.61	0.61%	7,301	0	7,301	224	7,526
53 4120-00 Human Services Admin	2.60	2.60%	31,299	0	31,299	962	32,261
55 4581 Information Technology ISF	0.33	0.33%	3,929	0	3,929	121	4,050
56 4590 Liability Insurance ISF	0.24	0.24%	2,883	0	2,883	89	2,972
59 5000 Trial Court Agency	1.15	1.15%	13,835	0	13,835	425	14,261
60 5101-00 Welfare	14.16	14.16%	170,293	0	170,293	5,234	175,527
62 6201 County Library	0.83	0.83%	9,990	0	9,990	307	10,297
65 7201 Community Memorial Museum	0.74	0.74%	8,907	0	8,907	274	9,181
69 0112 Child Supp Serv Reimb/Adjustme	0.29	0.29%	3,487	0	3,487	107	3,594
97 2104 Grand Jury	0.19	0.19%	2,285	0	2,285	70	2,355
229 5100 Children/Family Comm.	0.94	0.94%	11,245	0	11,245	346	11,590
245 5265 FRAQMD	1.87	1.87%	22,457	0	22,457	690	23,147
249 6402 Live Oak Cemetery	0.02	0.02%	283	0	283	9	291
254 6415 Gilsizer County Drainage	0.07	0.07%	823	0	823	25	848
260 6427 Levee District #9	0.03	0.03%	406	0	406	12	418
282 6470 Sutter County Resource Conserv	0.03	0.03%	308	0	308	9	317
305 NVBH North Valley Beh Health	0.45	0.45%	5,409	0	5,409	166	5,575

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2020-2021**

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**Legal Assistance Allocations**

**Dept:9 1301 County Counsel**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<b>Subtotal</b>	100.00	100.00%	1,202,368	0	1,202,368	29,926	1,232,293
Direct Bills					0		0
<b>Total</b>					<b>\$1,202,368</b>		<b>\$1,232,293</b>

Basis Units: Direct Costs  
 Source:

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2020-2021**

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**Allocation Summary**

**Dept:9 1301 County Counsel**

Department	Legal Assistance	General Govt	Total
5 1102 County Administrator	\$94,618	\$0	\$94,618
6 1201 Auditor-Controller	36,984	0	36,984
7 1202 Treasurer-Tax Collector	12,085	0	12,085
8 1205 General Services Department	85,087	0	85,087
10 1401 Human Resources	56,756	0	56,756
11 1700 Building Maintenance	5,447	0	5,447
14 1203 Assessor	14,860	0	14,860
16 1502 Elections	7,558	0	7,558
18 1920 Engineering Services	11,284	0	11,284
19 1922 Water Resources	2,042	0	2,042
23 2125 District Attorney	16,562	0	16,562
27 2201 Sheriff-Coroner	65,393	0	65,393
32 2304 Probation	14,202	0	14,202
34 2401 Emergency Services	4,207	0	4,207
35 2402 Fire Services Administration	12,844	0	12,844
36 2601 Agricultural Commissioner	27,937	0	27,937
37 2706 Recorder	22,065	0	22,065
38 2709 Pub. Guardian/Conservator	98,768	0	98,768
39 2710 County Clerk	14,802	0	14,802
40 2721 Development Services	107,498	0	107,498
41 2724-24 Planning & Building	64,262	0	64,262
42 2724-31 Community Services Building	9,574	0	9,574
45 2726 Animal Control	1,005	0	1,005
47 3100 Road	689	0	689
50 4102-00 Mental Health	141,557	0	141,557
51 4103-10 Health	7,526	0	7,526
53 4120-00 Human Services Admin	32,261	0	32,261
55 4581 Information Technology ISF	4,050	0	4,050
56 4590 Liability Insurance ISF	2,972	0	2,972
59 5000 Trial Court Agency	14,261	0	14,261
60 5101-00 Welfare	175,527	0	175,527
62 6201 County Library	10,297	0	10,297
65 7201 Community Memorial Museum	9,181	0	9,181
69 0112 Child Supp Serv Reimb/Adjustme	3,594	0	3,594
97 2104 Grand Jury	2,355	0	2,355
229 5100 Children/Family Comm.	11,590	0	11,590
245 5265 FRAQMD	23,147	0	23,147
249 6402 Live Oak Cemetery	291	0	291
254 6415 Gilsizer County Drainage	848	0	848
260 6427 Levee District #9	418	0	418
282 6470 Sutter County Resource Conserv	317	0	317

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2020-2021**

FY 2018-19  
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**Allocation Summary**

**Dept:9 1301 County Counsel**

<b>Department</b>	<b>Legal Assistance</b>	<b>General Govt</b>	<b>Total</b>
305 NVBH North Valley Beh Health	\$5,575	\$0	\$5,575
<b>Total</b>	<b>\$1,232,293</b>	<b>\$0</b>	<b>\$1,232,293</b>

**SUTTER COUNTY, CALIFORNIA  
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2020-2021**

FY 2018-19  
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**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2020-2021**

FY 2018-19  
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**A. Department Costs**

Dept:10 1401 Human Resources

Description		Amount	General Admin	Employee/La bor Relations	Recruitment/ Class Non- MSS	Recruitment/ Class MSS	Direct Identified
<b>Personnel Costs</b>							
Salaries	S1	470,540	362,692	51,101	54,959	0	1,788
<i>Salary % Split</i>			<i>77.08%</i>	<i>10.86%</i>	<i>11.68%</i>	<i>.00%</i>	<i>.38%</i>
Benefits	S	271,097	208,962	29,441	31,664	0	1,030
<b>Subtotal - Personnel Costs</b>		<b>741,637</b>	<b>571,654</b>	<b>80,542</b>	<b>86,623</b>	<b>0</b>	<b>2,818</b>
<b>Services &amp; Supplies Cost</b>							
Services & Supplies	S	274,441	211,539	29,804	32,055	0	1,043
Interfund Costs	S	112	86	12	13	0	0
Equipment Replacement	D	2,414	0	0	0	0	0
Intrafund Costs	S	379	292	41	44	0	1
Transfers Out	S	4,040	3,114	439	472	0	15
Revenues	P	(16,623)	(16,623)	0	0	0	0
<b>Subtotal - Services &amp; Supplies</b>		<b>264,763</b>	<b>198,409</b>	<b>30,296</b>	<b>32,584</b>	<b>0</b>	<b>1,060</b>
<b>Department Cost Total</b>		<b>1,006,400</b>	<b>770,062</b>	<b>110,838</b>	<b>119,207</b>	<b>0</b>	<b>3,878</b>
<b>Adjustments to Cost</b>							
Equipment Replacement	D	(2,414)	0	0	0	0	0
<b>Subtotal - Adjustments</b>		<b>(2,414)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Costs After Adjustments</b>		<b>1,003,986</b>	<b>770,062</b>	<b>110,838</b>	<b>119,207</b>	<b>0</b>	<b>3,878</b>
General Admin Distribution			(770,062)	364,873	392,423	0	12,767
<b>Grand Total</b>		<b>\$1,003,986</b>		<b>\$475,711</b>	<b>\$511,630</b>	<b>\$0</b>	<b>\$16,645</b>

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2020-2021**

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**B. Incoming Costs - (Default Spread Salary%)**

Dept:10 1401 Human Resources

Department	First Incoming	Second Incoming	Employee/La bor Relations	Recruitment/ Class Non- MSS	Recruitment/ Class MSS	Direct Identified
1 1160 Civic Center	\$5,589	\$0	\$2,648	\$2,848	\$0	\$93
Subtotal - Building Occupancy	5,589	0	2,648	2,848	0	93
2 Equip Deprec	2,868	0	1,359	1,461	0	48
Subtotal - Equipment Depreciation	2,868	0	1,359	1,461	0	48
3 Tax Assessment	211	0	100	107	0	3
Subtotal - Tax Assessment	211	0	100	107	0	3
4 External Audit	639	0	303	325	0	11
Subtotal - External Audit	639	0	303	325	0	11
5 Personnel/Budget Prep	5,679	691	3,018	3,246	0	106
5 Departmental Assistance	6,573	800	3,494	3,758	0	122
Subtotal - 1102 County Administrator	12,252	1,492	6,512	7,004	0	228
6 Departmental Accounting	5,213	267	2,597	2,793	0	91
6 Payroll Accounting	4,313	195	2,136	2,298	0	75
6 Claims Accounting	2,540	132	1,266	1,362	0	44
6 Internal Audit-County Wide	200	12	101	108	0	4
Subtotal - 1201 Auditor-Controller	12,267	606	6,099	6,560	0	213
7 Treasury	266	16	133	143	0	5
Subtotal - 1202 Treasurer-Tax Collecto	266	16	133	143	0	5
8 Purchasing	869	123	470	505	0	16
8 Copier Services	22	3	12	13	0	0
Subtotal - 1205 General Services Depa	890	126	481	518	0	17
9 Legal Assistance	55,063	1,692	26,892	28,923	0	941
Subtotal - 1301 County Counsel	55,063	1,692	26,892	28,923	0	941
10 Employee/Labor Relations	0	5,070	2,402	2,583	0	84
10 Recruitment/Class Non-MSS	0	6,858	3,250	3,495	0	114
Subtotal - 1401 Human Resources	0	11,928	5,652	6,078	0	198
11 Maintenance	0	9,552	4,526	4,868	0	158

**SUTTER COUNTY, CALIFORNIA**  
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**B. Incoming Costs - (Default Spread Salary%)**

Dept:10 1401 Human Resources

Department	First Incoming	Second Incoming	Employee/La bor Relations	Recruitment/ Class Non- MSS	Recruitment/ Class MSS	Direct Identified
11 Grounds	\$0	\$3,770	\$1,786	\$1,921	\$0	\$63
11 Custodial	0	6,874	3,257	3,503	0	114
Subtotal - 1700 Building Maintenance	0	20,196	9,570	10,292	0	335
<b>Total Incoming</b>	<b>90,044</b>	<b>36,056</b>	<b>59,749</b>	<b>64,261</b>	<b>0</b>	<b>2,091</b>
<b>C. Total Allocated</b>		<b>\$1,130,086</b>	<b>\$535,460</b>	<b>\$575,890</b>	<b>\$0</b>	<b>\$18,736</b>
			47.38%	50.96%		1.66%

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2020-2021**

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**Employee/Labor Relations Allocations**

**Dept:10 1401 Human Resources**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 1102 County Administrator	7.85	0.75%	\$3,888	\$0	\$3,888	\$0	\$3,888
6 1201 Auditor-Controller	12.35	1.18%	6,118	0	6,118	0	6,118
7 1202 Treasurer-Tax Collector	7.00	0.67%	3,469	0	3,469	0	3,469
8 1205 General Services Department	8.23	0.79%	4,079	0	4,079	0	4,079
9 1301 County Counsel	5.81	0.56%	2,878	0	2,878	0	2,878
10 1401 Human Resources	10.23	0.98%	5,070	0	5,070	0	5,070
11 1700 Building Maintenance	25.62	2.45%	12,693	0	12,693	440	13,133
12 1101 Board of Supervisors	6.00	0.57%	2,973	0	2,973	103	3,076
13 1105 Clerk of the Board	1.19	0.11%	591	0	591	20	611
14 1203 Assessor	16.77	1.60%	8,310	0	8,310	288	8,598
15 1204 Revenue Collection	2.00	0.19%	991	0	991	34	1,025
16 1502 Elections	7.38	0.71%	3,659	0	3,659	127	3,786
17 1600 Sheriff-Communications	19.81	1.89%	9,815	0	9,815	340	10,155
18 1920 Engineering Services	9.69	0.93%	4,803	0	4,803	166	4,969
20 2103 Sheriff's Court Bailiffs	13.65	1.31%	6,766	0	6,766	235	7,000
21 2106 Public Defender	1.04	0.10%	515	0	515	18	532
23 2125 District Attorney	1.96	0.19%	972	0	972	34	1,006
24 2125-01 DA-Criminal Division	12.46	1.19%	6,175	0	6,175	214	6,389
27 2201 Sheriff-Coroner	44.81	4.28%	22,203	0	22,203	770	22,973
28 2205 Sheriff-Boat Patrol	1.42	0.14%	705	0	705	24	730
29 2208 Sheriff-Live Oak Contract	7.92	0.76%	3,926	0	3,926	136	4,062
30 2301 Sheriff-County Jail	56.31	5.38%	27,902	0	27,902	967	28,869
32 2304 Probation	45.77	4.38%	22,680	0	22,680	786	23,466
34 2401 Emergency Services	1.00	0.10%	496	0	496	17	513
35 2402 Fire Services Administration	1.00	0.10%	496	0	496	17	513
36 2601 Agricultural Commissioner	17.42	1.67%	8,634	0	8,634	299	8,933
37 2706 Recorder	7.00	0.67%	3,469	0	3,469	120	3,589
38 2709 Pub. Guardian/Conservator	3.08	0.29%	1,525	0	1,525	53	1,578
40 2721 Development Services	9.62	0.92%	4,765	0	4,765	165	4,930
41 2724-24 Planning & Building	3.92	0.38%	1,944	0	1,944	67	2,011
42 2724-31 Community Services Building	1.00	0.10%	496	0	496	17	513
43 2724-32 Code Enforcement Svcs	1.00	0.10%	496	0	496	17	513
44 2725 Environmental Health	6.00	0.57%	2,973	0	2,973	103	3,076
45 2726 Animal Control	2.00	0.19%	991	0	991	34	1,025
47 3100 Road	20.88	2.00%	10,349	0	10,349	359	10,708
51 4103-10 Health	8.85	0.85%	4,383	0	4,383	152	4,535
53 4120-00 Human Services Admin	13.19	1.26%	6,537	0	6,537	227	6,764
54 4580 Fleet Management ISF	3.96	0.38%	1,963	0	1,963	68	2,031
55 4581 Information Technology ISF	17.15	1.64%	8,500	0	8,500	295	8,795
57 4591 Workers' Comp. Ins. ISF	3.31	0.32%	1,639	0	1,639	57	1,696
62 6201 County Library	15.19	1.45%	7,528	0	7,528	261	7,789
63 6301 Bi-County Farm Advisor	2.00	0.19%	991	0	991	34	1,025
65 7201 Community Memorial Museum	3.58	0.34%	1,772	0	1,772	61	1,834

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2020-2021**

FY 2018-19  
5/22/2020

**Employee/Labor Relations Allocations**

**Dept:10 1401 Human Resources**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
69 0112 Child Supp Serv Reimb/Adjustme	23.35	2.23%	\$11,569	\$0	\$11,569	\$401	\$11,970
72 0184 Sheriff Inmate Welfare	1.38	0.13%	686	0	686	24	710
80 0305 County Service Area F	14.08	1.35%	6,975	0	6,975	242	7,217
100 2125-08 DA-Criminal Investigation	6.88	0.66%	3,411	0	3,411	118	3,530
102 2125-72 Local Community Correction A	1.58	0.15%	781	0	781	27	808
103 2127-00 Victim Services	6.81	0.65%	3,373	0	3,373	117	3,490
104 2202 Net 5-Sheriff	1.96	0.19%	972	0	972	34	1,006
113 4102-01 Mental Health-Admin Support	32.27	3.08%	15,990	0	15,990	554	16,544
115 4102-03 Mental Health-Crisis Clinic	29.27	2.80%	14,504	0	14,504	503	15,006
117 4102-07 Mental Health-Inpatient	44.69	4.27%	22,146	0	22,146	768	22,914
125 4102-16 Mental Health-Outpatient/Adu	18.50	1.77%	9,167	0	9,167	318	9,485
126 4102-17 Mental Health-Outpatient/Chik	23.31	2.23%	11,550	0	11,550	400	11,950
131 4102-26 Mental Health-Sutter County E	3.42	0.33%	1,696	0	1,696	59	1,755
136 4102-35 Mental Health-CSS/Direct/Cas	0.04	0.00%	19	0	19	1	20
140 4102-42 Mental Health-Prevention	3.19	0.31%	1,582	0	1,582	55	1,637
142 4102-48 Mental Health-Sutter Co CW I	2.00	0.19%	991	0	991	34	1,025
144 4102-51 Mental Health-OFC	4.04	0.39%	2,001	0	2,001	69	2,071
147 4102-54 Mental Health-First Steps	6.04	0.58%	2,992	0	2,992	104	3,096
151 4102-65 Mental Health-UR/QI Program	6.54	0.63%	3,240	0	3,240	112	3,352
153 4102-72 Mental Health-Local Comm Cc	4.96	0.47%	2,459	0	2,459	85	2,544
156 4102-82 Mental Health-Forensic	9.00	0.86%	4,460	0	4,460	155	4,614
157 4102-701 Mental Health-Youth and Far	10.27	0.98%	5,089	0	5,089	176	5,265
158 4102-702 Mental Health-Youth & Fam	6.38	0.61%	3,164	0	3,164	110	3,273
159 4102-704 Mental Health-Adult FSP Ser	7.50	0.72%	3,716	0	3,716	129	3,845
160 4102-705 Mental Health-Adult Non-FSI	25.00	2.39%	12,388	0	12,388	429	12,818
161 4102-706 Mental Health-Ethnic Outrea	8.96	0.86%	4,441	0	4,441	154	4,595
163 4102-712 Mental Health-Community Pr	5.96	0.57%	2,954	0	2,954	102	3,056
167 4102-717 Mental Health-Administrative	1.62	0.15%	800	0	800	28	828
168 4103-12 Health-Children & Family	1.00	0.10%	496	0	496	17	513
170 4103-20 Health-CCS	5.62	0.54%	2,783	0	2,783	96	2,879
171 4103-22 Health-Homeless Pilot	3.46	0.33%	1,715	0	1,715	59	1,775
172 4103-26 Health-MCH	1.00	0.10%	496	0	496	17	513
173 4103-29 Health-Foster Care	1.00	0.10%	496	0	496	17	513
174 4103-30 Health-Nursing Admin	2.00	0.19%	991	0	991	34	1,025
175 4103-31 Health-CHDP	1.08	0.10%	534	0	534	18	552
176 4103-33 Health-CMSP Local Health Cc	1.00	0.10%	496	0	496	17	513
177 4103-35 Health-Field Nursing	1.00	0.10%	496	0	496	17	513
178 4103-36 Health-Bioterrorism	2.00	0.19%	991	0	991	34	1,025
180 4103-38 Health-Acute Communicable I	4.35	0.42%	2,154	0	2,154	75	2,228
182 4103-40 Health-WIC Nutrition	10.15	0.97%	5,031	0	5,031	174	5,206
193 4103-60 Health-Health Education	0.85	0.08%	419	0	419	15	434
196 4103-66 Health-Supp Nutritional Asst F	2.00	0.19%	991	0	991	34	1,025
199 4103-69 Health - Oral Care	0.77	0.07%	381	0	381	13	394

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2020-2021**

FY 2018-19  
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**Employee/Labor Relations Allocations**

**Dept:10 1401 Human Resources**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
201 4103-81 Health-Public Health Clinic	3.00	0.29%	\$1,487	\$0	\$1,487	\$52	\$1,538
203 4103-99 Health-Tobacco Control	2.00	0.19%	991	0	991	34	1,025
212 5101-05 Welfare-Social Workers Emphy	19.12	1.83%	9,472	0	9,472	328	9,800
213 5101-10 Welfare-Admin Support	12.12	1.16%	6,003	0	6,003	208	6,212
214 5101-15 Welfare-Non-Welfare Admin S	3.00	0.29%	1,487	0	1,487	52	1,538
215 5101-20 Welfare-Social Services	30.77	2.94%	15,247	0	15,247	528	15,775
216 5101-30 Welfare-Eligibility & Nonservic	121.69	11.63%	60,302	0	60,302	2,090	62,392
217 5101-35 Welfare-Welfare Fraud	4.77	0.46%	2,363	0	2,363	82	2,445
218 5101-40 Welfare-Clerical Support	1.92	0.18%	953	0	953	33	986
219 5101-45 Welfare-Adults	8.73	0.83%	4,326	0	4,326	150	4,476
229 5100 Children/Family Comm.	3.12	0.30%	1,544	0	1,544	54	1,597
248 6401 Fairview Cemetery	1.00	0.10%	496	0	496	17	513
249 6402 Live Oak Cemetery	3.15	0.30%	1,563	0	1,563	54	1,617
253 6406 Sutter Cemetery	12.85	1.23%	6,366	0	6,366	221	6,586
254 6415 Gilsizer County Drainage	2.15	0.21%	1,067	0	1,067	37	1,104
259 6426 Levee District #1	2.46	0.24%	1,220	0	1,220	42	1,262
282 6470 Sutter County Resource Conserv	1.58	0.15%	781	0	781	27	808
<b>Subtotal</b>	<b>1,046.12</b>	<b>100.00%</b>	<b>518,376</b>	<b>0</b>	<b>518,376</b>	<b>17,084</b>	<b>535,460</b>
Direct Bills					0		0
<b>Total</b>					<b>\$518,376</b>		<b>\$535,460</b>

Basis Units: Number of Employees  
 Source:

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2020-2021**

FY 2018-19  
5/22/2020

**Recruitment/Class Non-MSS Allocations**

**Dept:10 1401 Human Resources**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 1102 County Administrator	7.85	0.94%	\$5,260	\$0	\$5,260	\$0	\$5,260
6 1201 Auditor-Controller	12.35	1.48%	8,276	0	8,276	0	8,276
7 1202 Treasurer-Tax Collector	7.00	0.84%	4,692	0	4,692	0	4,692
8 1205 General Services Department	8.23	0.99%	5,517	0	5,517	0	5,517
9 1301 County Counsel	5.81	0.70%	3,893	0	3,893	0	3,893
10 1401 Human Resources	10.23	1.23%	6,858	0	6,858	0	6,858
11 1700 Building Maintenance	25.62	3.08%	17,171	0	17,171	603	17,774
12 1101 Board of Supervisors	6.00	0.72%	4,022	0	4,022	141	4,163
13 1105 Clerk of the Board	1.19	0.14%	799	0	799	28	827
14 1203 Assessor	16.77	2.02%	11,241	0	11,241	395	11,636
15 1204 Revenue Collection	2.00	0.24%	1,341	0	1,341	47	1,388
16 1502 Elections	7.38	0.89%	4,950	0	4,950	174	5,124
17 1600 Sheriff-Communications	19.81	2.38%	13,278	0	13,278	466	13,744
18 1920 Engineering Services	9.69	1.17%	6,497	0	6,497	228	6,725
20 2103 Sheriff's Court Bailiffs	13.65	1.64%	9,153	0	9,153	322	9,474
21 2106 Public Defender	1.04	0.12%	696	0	696	24	721
23 2125 District Attorney	1.96	0.24%	1,315	0	1,315	46	1,361
24 2125-01 DA-Criminal Division	12.46	1.50%	8,353	0	8,353	293	8,647
27 2201 Sheriff-Coroner	44.81	5.39%	30,036	0	30,036	1,055	31,092
28 2205 Sheriff-Boat Patrol	1.42	0.17%	954	0	954	34	987
29 2208 Sheriff-Live Oak Contract	7.92	0.95%	5,311	0	5,311	187	5,498
30 2301 Sheriff-County Jail	56.31	6.77%	37,745	0	37,745	1,326	39,071
32 2304 Probation	45.77	5.50%	30,681	0	30,681	1,078	31,759
34 2401 Emergency Services	1.00	0.12%	670	0	670	24	694
35 2402 Fire Services Administration	1.00	0.12%	670	0	670	24	694
36 2601 Agricultural Commissioner	17.42	2.09%	11,679	0	11,679	410	12,090
37 2706 Recorder	7.00	0.84%	4,692	0	4,692	165	4,857
38 2709 Pub. Guardian/Conservator	3.08	0.37%	2,063	0	2,063	72	2,135
40 2721 Development Services	9.62	1.16%	6,446	0	6,446	226	6,672
41 2724-24 Planning & Building	3.92	0.47%	2,630	0	2,630	92	2,722
42 2724-31 Community Services Building	1.00	0.12%	670	0	670	24	694
43 2724-32 Code Enforcement Svcs	1.00	0.12%	670	0	670	24	694
44 2725 Environmental Health	6.00	0.72%	4,022	0	4,022	141	4,163
45 2726 Animal Control	2.00	0.24%	1,341	0	1,341	47	1,388
47 3100 Road	20.88	2.51%	14,000	0	14,000	492	14,492
51 4103-10 Health	8.85	1.06%	5,930	0	5,930	208	6,138
53 4120-00 Human Services Admin	13.19	1.59%	8,843	0	8,843	311	9,154
54 4580 Fleet Management ISF	3.96	0.48%	2,656	0	2,656	93	2,749
55 4581 Information Technology ISF	17.15	2.06%	11,499	0	11,499	404	11,903
57 4591 Workers' Comp. Ins. ISF	3.31	0.40%	2,217	0	2,217	78	2,295
62 6201 County Library	15.19	1.83%	10,184	0	10,184	358	10,542
63 6301 Bi-County Farm Advisor	2.00	0.24%	1,341	0	1,341	47	1,388
65 7201 Community Memorial Museum	3.58	0.43%	2,398	0	2,398	84	2,482

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2020-2021**

FY 2018-19  
5/22/2020

Recruitment/Class Non-MSS Allocations

Dept:10 1401 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
72 0184 Sheriff Inmate Welfare	1.38	0.17%	\$928	\$0	\$928	\$33	\$961
80 0305 County Service Area F	14.08	1.69%	9,436	0	9,436	332	9,768
100 2125-08 DA-Criminal Investigation	6.88	0.83%	4,615	0	4,615	162	4,777
102 2125-72 Local Community Correction A	1.58	0.19%	1,057	0	1,057	37	1,094
103 2127-00 Victim Services	6.81	0.82%	4,563	0	4,563	160	4,724
104 2202 Net 5-Sheriff	1.96	0.24%	1,315	0	1,315	46	1,361
113 4102-01 Mental Health-Admin Support	32.27	3.88%	21,631	0	21,631	760	22,391
115 4102-03 Mental Health-Crisis Clinic	29.27	3.52%	19,620	0	19,620	689	20,310
117 4102-07 Mental Health-Inpatient	44.69	5.37%	29,959	0	29,959	1,052	31,012
125 4102-16 Mental Health-Outpatient/Adu	18.50	2.22%	12,401	0	12,401	436	12,837
126 4102-17 Mental Health-Outpatient/Chik	23.31	2.80%	15,624	0	15,624	549	16,173
131 4102-26 Mental Health-Sutter County E	3.42	0.41%	2,295	0	2,295	81	2,375
136 4102-35 Mental Health-CSS/Direct/Cas	0.04	0.00%	26	0	26	1	27
140 4102-42 Mental Health-Prevention	3.19	0.38%	2,140	0	2,140	75	2,215
142 4102-48 Mental Health-Sutter Co CW I	2.00	0.24%	1,341	0	1,341	47	1,388
144 4102-51 Mental Health-OFC	4.04	0.49%	2,707	0	2,707	95	2,802
147 4102-54 Mental Health-First Steps	6.04	0.73%	4,048	0	4,048	142	4,190
151 4102-65 Mental Health-UR/QI Program	6.54	0.79%	4,383	0	4,383	154	4,537
153 4102-72 Mental Health-Local Comm Cc	4.96	0.60%	3,326	0	3,326	117	3,443
156 4102-82 Mental Health-Forensic	9.00	1.08%	6,033	0	6,033	212	6,245
157 4102-701 Mental Health-Youth and Far	10.27	1.23%	6,884	0	6,884	242	7,126
158 4102-702 Mental Health-Youth & Fam	6.38	0.77%	4,280	0	4,280	150	4,430
159 4102-704 Mental Health-Adult FSP Ser	7.50	0.90%	5,028	0	5,028	177	5,204
160 4102-705 Mental Health-Adult Non-FSI	25.00	3.01%	16,758	0	16,758	589	17,347
161 4102-706 Mental Health-Ethnic Outrea	8.96	1.08%	6,007	0	6,007	211	6,218
163 4102-712 Mental Health-Community Pr	5.96	0.72%	3,996	0	3,996	140	4,137
167 4102-717 Mental Health-Administrative	1.62	0.19%	1,083	0	1,083	38	1,121
168 4103-12 Health-Children & Family	1.00	0.12%	670	0	670	24	694
170 4103-20 Health-CCS	5.62	0.68%	3,764	0	3,764	132	3,896
171 4103-22 Health-Homeless Pilot	3.46	0.42%	2,320	0	2,320	82	2,402
172 4103-26 Health-MCH	1.00	0.12%	670	0	670	24	694
173 4103-29 Health-Foster Care	1.00	0.12%	670	0	670	24	694
174 4103-30 Health-Nursing Admin	2.00	0.24%	1,341	0	1,341	47	1,388
175 4103-31 Health-CHDP	1.08	0.13%	722	0	722	25	747
176 4103-33 Health-CMSP Local Health Cc	1.00	0.12%	670	0	670	24	694
177 4103-35 Health-Field Nursing	1.00	0.12%	670	0	670	24	694
178 4103-36 Health-Bioterrorism	2.00	0.24%	1,341	0	1,341	47	1,388
180 4103-38 Health-Acute Communicable I	4.35	0.52%	2,913	0	2,913	102	3,016
182 4103-40 Health-WIC Nutrition	10.15	1.22%	6,807	0	6,807	239	7,046
193 4103-60 Health-Health Education	0.85	0.10%	567	0	567	20	587
196 4103-66 Health-Supp Nutritional Asst F	2.00	0.24%	1,341	0	1,341	47	1,388
199 4103-69 Health - Oral Care	0.77	0.09%	516	0	516	18	534
201 4103-81 Health-Public Health Clinic	3.00	0.36%	2,011	0	2,011	71	2,082



**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2020-2021**

FY 2018-19  
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**Recruitment/Class Non-MSS Allocations**

**Dept:10 1401 Human Resources**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
203 4103-99 Health-Tobacco Control	2.00	0.24%	\$1,341	\$0	\$1,341	\$47	\$1,388
212 5101-05 Welfare-Social Workers Empy	19.12	2.30%	12,814	0	12,814	450	13,264
213 5101-10 Welfare-Admin Support	12.12	1.46%	8,121	0	8,121	285	8,407
214 5101-15 Welfare-Non-Welfare Admin S	3.00	0.36%	2,011	0	2,011	71	2,082
229 5100 Children/Family Comm.	3.12	0.37%	2,088	0	2,088	73	2,162
<b>Subtotal</b>	<b>831.69</b>	<b>100.00%</b>	<b>557,516</b>	<b>0</b>	<b>557,516</b>	<b>18,374</b>	<b>575,890</b>
Direct Bills					0		0
<b>Total</b>					<b>\$557,516</b>		<b>\$575,890</b>

Basis Units: Number of Employees  
 Source:

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2020-2021**

FY 2018-19  
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**Recruitment/Class MSS Allocations**

**Dept:10 1401 Human Resources**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
69 0112 Child Supp Serv Reimb/Adjustme	23.35	12.21%	\$0	\$0	\$0	\$0	\$0
215 5101-20 Welfare-Social Services	30.77	16.09%	0	0	0	0	0
216 5101-30 Welfare-Eligibility & Nonservic	121.69	63.64%	0	0	0	0	0
217 5101-35 Welfare-Welfare Fraud	4.77	2.49%	0	0	0	0	0
218 5101-40 Welfare-Clerical Support	1.92	1.01%	0	0	0	0	0
219 5101-45 Welfare-Adults	8.73	4.57%	0	0	0	0	0
<b>Subtotal</b>	<b>191.23</b>	<b>100.00%</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Direct Bills					0		0
<b>Total</b>					<b>\$0</b>		<b>\$0</b>

Basis Units: Number of Employees  
 Source:

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2020-2021**

FY 2018-19  
 5/22/2020

**Direct Identified Allocations**

**Dept:10 1401 Human Resources**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
62 6201 County Library	17,808	100.00%	\$18,138	\$0	\$18,138	\$598	\$18,736
<b>Subtotal</b>	<b>17,808</b>	<b>100.00%</b>	<b>18,138</b>	<b>0</b>	<b>18,138</b>	<b>598</b>	<b>18,736</b>
Direct Bills					0		0
<b>Total</b>					<b>\$18,138</b>		<b>\$18,736</b>

Basis Units: Direct Costs  
 Source:

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2020-2021**

FY 2018-19  
 5/22/2020

**Allocation Summary**

**Dept:10 1401 Human Resources**

Department	Employee/Labor Relations	Recruitment/Class Non-MSS	Recruitment/Class MSS	Direct Identified	Total
5 1102 County Administrator	\$3,888	\$5,260	\$0	\$0	\$9,148
6 1201 Auditor-Controller	6,118	8,276	0	0	14,394
7 1202 Treasurer-Tax Collector	3,469	4,692	0	0	8,161
8 1205 General Services Department	4,079	5,517	0	0	9,596
9 1301 County Counsel	2,878	3,893	0	0	6,771
10 1401 Human Resources	5,070	6,858	0	0	11,928
11 1700 Building Maintenance	13,133	17,774	0	0	30,907
12 1101 Board of Supervisors	3,076	4,163	0	0	7,240
13 1105 Clerk of the Board	611	827	0	0	1,439
14 1203 Assessor	8,598	11,636	0	0	20,234
15 1204 Revenue Collection	1,025	1,388	0	0	2,413
16 1502 Elections	3,786	5,124	0	0	8,910
17 1600 Sheriff-Communications	10,155	13,744	0	0	23,900
18 1920 Engineering Services	4,969	6,725	0	0	11,695
20 2103 Sheriff's Court Bailiffs	7,000	9,474	0	0	16,475
21 2106 Public Defender	532	721	0	0	1,253
23 2125 District Attorney	1,006	1,361	0	0	2,367
24 2125-01 DA-Criminal Division	6,389	8,647	0	0	15,036
27 2201 Sheriff-Coroner	22,973	31,092	0	0	54,064
28 2205 Sheriff-Boat Patrol	730	987	0	0	1,717
29 2208 Sheriff-Live Oak Contract	4,062	5,498	0	0	9,560
30 2301 Sheriff-County Jail	28,869	39,071	0	0	67,940
32 2304 Probation	23,466	31,759	0	0	55,225
34 2401 Emergency Services	513	694	0	0	1,207
35 2402 Fire Services Administration	513	694	0	0	1,207
36 2601 Agricultural Commissioner	8,933	12,090	0	0	21,023
37 2706 Recorder	3,589	4,857	0	0	8,446
38 2709 Pub. Guardian/Conservator	1,578	2,135	0	0	3,713
40 2721 Development Services	4,930	6,672	0	0	11,602
41 2724-24 Planning & Building	2,011	2,722	0	0	4,734
42 2724-31 Community Services Building	513	694	0	0	1,207
43 2724-32 Code Enforcement Svcs	513	694	0	0	1,207
44 2725 Environmental Health	3,076	4,163	0	0	7,240
45 2726 Animal Control	1,025	1,388	0	0	2,413
47 3100 Road	10,708	14,492	0	0	25,199
51 4103-10 Health	4,535	6,138	0	0	10,674
53 4120-00 Human Services Admin	6,764	9,154	0	0	15,918
54 4580 Fleet Management ISF	2,031	2,749	0	0	4,780
55 4581 Information Technology ISF	8,795	11,903	0	0	20,698
57 4591 Workers' Comp. Ins. ISF	1,696	2,295	0	0	3,991
62 6201 County Library	7,789	10,542	0	18,736	37,067

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2020-2021**

FY 2018-19  
 5/22/2020

**Allocation Summary**

Dept:10 1401 Human Resources

Department	Employee/Labor Relations	Recruitment/Class Non-MSS	Recruitment/Class MSS	Direct Identified	Total
63 6301 Bi-County Farm Advisor	\$1,025	\$1,388	\$0	\$0	\$2,413
65 7201 Community Memorial Museum	1,834	2,482	0	0	4,316
69 0112 Child Supp Serv Reimb/Adjustme	11,970	0	0	0	11,970
72 0184 Sheriff Inmate Welfare	710	961	0	0	1,671
80 0305 County Service Area F	7,217	9,768	0	0	16,985
100 2125-08 DA-Criminal Investigation	3,530	4,777	0	0	8,307
102 2125-72 Local Community Correction A	808	1,094	0	0	1,903
103 2127-00 Victim Services	3,490	4,724	0	0	8,214
104 2202 Net 5-Sheriff	1,006	1,361	0	0	2,367
113 4102-01 Mental Health-Admin Support	16,544	22,391	0	0	38,936
115 4102-03 Mental Health-Crisis Clinic	15,006	20,310	0	0	35,316
117 4102-07 Mental Health-Inpatient	22,914	31,012	0	0	53,925
125 4102-16 Mental Health-Outpatient/Adu	9,485	12,837	0	0	22,322
126 4102-17 Mental Health-Outpatient/Child	11,950	16,173	0	0	28,123
131 4102-26 Mental Health-Sutter County E	1,755	2,375	0	0	4,130
136 4102-35 Mental Health-CSS/Direct/Cas	20	27	0	0	46
140 4102-42 Mental Health-Prevention	1,637	2,215	0	0	3,852
142 4102-48 Mental Health-Sutter Co CW I	1,025	1,388	0	0	2,413
144 4102-51 Mental Health-OFC	2,071	2,802	0	0	4,873
147 4102-54 Mental Health-First Steps	3,096	4,190	0	0	7,286
151 4102-65 Mental Health-UR/QI Program	3,352	4,537	0	0	7,889
153 4102-72 Mental Health-Local Comm Cc	2,544	3,443	0	0	5,987
156 4102-82 Mental Health-Forensic	4,614	6,245	0	0	10,859
157 4102-701 Mental Health-Youth and Far	5,265	7,126	0	0	12,391
158 4102-702 Mental Health-Youth & Fam	3,273	4,430	0	0	7,704
159 4102-704 Mental Health-Adult FSP Ser	3,845	5,204	0	0	9,049
160 4102-705 Mental Health-Adult Non-FSP	12,818	17,347	0	0	30,165
161 4102-706 Mental Health-Ethnic Outrea	4,595	6,218	0	0	10,813
163 4102-712 Mental Health-Community Pr	3,056	4,137	0	0	7,193
167 4102-717 Mental Health-Administrative	828	1,121	0	0	1,949
168 4103-12 Health-Children & Family	513	694	0	0	1,207
170 4103-20 Health-CCS	2,879	3,896	0	0	6,775
171 4103-22 Health-Homeless Pilot	1,775	2,402	0	0	4,177
172 4103-26 Health-MCH	513	694	0	0	1,207
173 4103-29 Health-Foster Care	513	694	0	0	1,207
174 4103-30 Health-Nursing Admin	1,025	1,388	0	0	2,413
175 4103-31 Health-CHDP	552	747	0	0	1,299
176 4103-33 Health-CMSP Local Health Cc	513	694	0	0	1,207
177 4103-35 Health-Field Nursing	513	694	0	0	1,207
178 4103-36 Health-Bioterrorism	1,025	1,388	0	0	2,413
180 4103-38 Health-Acute Communicable I	2,228	3,016	0	0	5,244

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2020-2021**

FY 2018-19  
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**Allocation Summary**

Dept:10 1401 Human Resources

Department	Employee/Labor Relations	Recruitment/Class Non-MSS	Recruitment/Class MSS	Direct Identified	Total
182 4103-40 Health-WIC Nutrition	\$5,206	\$7,046	\$0	\$0	\$12,252
193 4103-60 Health-Health Education	434	587	0	0	1,021
196 4103-66 Health-Supp Nutritional Asst F	1,025	1,388	0	0	2,413
199 4103-69 Health - Oral Care	394	534	0	0	928
201 4103-81 Health-Public Health Clinic	1,538	2,082	0	0	3,620
203 4103-99 Health-Tobacco Control	1,025	1,388	0	0	2,413
212 5101-05 Welfare-Social Workers Empy	9,800	13,264	0	0	23,064
213 5101-10 Welfare-Admin Support	6,212	8,407	0	0	14,618
214 5101-15 Welfare-Non-Welfare Admin S	1,538	2,082	0	0	3,620
215 5101-20 Welfare-Social Services	15,775	0	0	0	15,775
216 5101-30 Welfare-Eligibility & Nonservic	62,392	0	0	0	62,392
217 5101-35 Welfare-Welfare Fraud	2,445	0	0	0	2,445
218 5101-40 Welfare-Clerical Support	986	0	0	0	986
219 5101-45 Welfare-Adults	4,476	0	0	0	4,476
229 5100 Children/Family Comm.	1,597	2,162	0	0	3,759
248 6401 Fairview Cemetery	513	0	0	0	513
249 6402 Live Oak Cemetery	1,617	0	0	0	1,617
253 6406 Sutter Cemetery	6,586	0	0	0	6,586
254 6415 Gilsizer County Drainage	1,104	0	0	0	1,104
259 6426 Levee District #1	1,262	0	0	0	1,262
282 6470 Sutter County Resource Conserv	808	0	0	0	808
<b>Total</b>	<b>\$535,460</b>	<b>\$575,890</b>	<b>\$0</b>	<b>\$18,736</b>	<b>\$1,130,086</b>

**SUTTER COUNTY, CALIFORNIA  
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2020-2021**

FY 2018-19  
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**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2020-2021**

FY 2018-19  
5/22/2020

**A. Department Costs**

Dept:11 1700 Building Maintenance

Description		Amount	General Admin	Maintenance	Grounds	Custodial	Non- Allocated
<b>Personnel Costs</b>							
Salaries	S1	1,154,912	132,237	342,085	111,680	568,910	0
<i>Salary % Split</i>			<i>11.45%</i>	<i>29.62%</i>	<i>9.67%</i>	<i>49.26%</i>	<i>.00%</i>
Benefits	S	784,333	89,806	232,319	75,845	386,362	0
<b>Subtotal - Personnel Costs</b>		<b>1,939,245</b>	<b>222,044</b>	<b>574,404</b>	<b>187,525</b>	<b>955,272</b>	<b>0</b>
<b>Services &amp; Supplies Cost</b>							
Services & Supplies	P	1,531,510	0	1,221,398	159,725	92,027	58,360
Interfund Costs	S	58	7	17	6	29	0
Vehicles/Equipment	D	116,548	0	0	0	0	0
Intrafund Costs	S	247,654	28,356	73,355	23,948	121,994	0
Intrafund Costs A-87	D	(281,367)	0	0	0	0	0
Transfer Out	P	18,269	0	18,269	0	0	0
Equipment Replacement	D	3,448	0	0	0	0	0
Utilities	D	44,206	0	0	0	0	0
Interfund Revenues	P	(819,211)	0	(662,595)	(25,804)	(130,812)	0
Revenues	P	(66,005)	0	(63,184)	(2,821)	0	0
<b>Subtotal - Services &amp; Supplies</b>		<b>795,110</b>	<b>28,363</b>	<b>587,260</b>	<b>155,054</b>	<b>83,238</b>	<b>58,360</b>
<b>Department Cost Total</b>		<b>2,734,355</b>	<b>250,407</b>	<b>1,161,665</b>	<b>342,579</b>	<b>1,038,510</b>	<b>58,360</b>
<b>Adjustments to Cost</b>							
Vehicles/Equipment	D	(116,548)	0	0	0	0	0
Intrafund Costs A-87	D	281,367	0	0	0	0	0
Equipment Replacement	D	(3,448)	0	0	0	0	0
Utilities	D	(44,206)	0	0	0	0	0
<b>Subtotal - Adjustments</b>		<b>117,165</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Costs After Adjustments</b>		<b>2,851,520</b>	<b>250,407</b>	<b>1,161,665</b>	<b>342,579</b>	<b>1,038,510</b>	<b>58,360</b>
General Admin Distribution			(250,407)	83,761	27,345	139,300	0
<b>Grand Total</b>		<b>\$2,851,520</b>		<b>\$1,245,426</b>	<b>\$369,924</b>	<b>\$1,177,810</b>	<b>\$58,360</b>
							not allocated



**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2020-2021**

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**B. Incoming Costs - (Default Spread Salary%)**

**Dept:11 1700 Building Maintenance**

Department	First Incoming	Second Incoming	Maintenance	Grounds	Custodial	Non- Allocated
1 1130 Civic Center	\$2,290	\$0	\$766	\$250	\$1,274	\$0
1 146 Garden Highway	711	0	238	78	396	0
Subtotal - Building Occupancy	3,001	0	1,004	328	1,670	0
2 Equip Deprec	54,794	0	18,329	5,984	30,482	0
Subtotal - Equipment Depreciation	54,794	0	18,329	5,984	30,482	0
3 Tax Assessment	1,749	0	585	191	973	0
Subtotal - Tax Assessment	1,749	0	585	191	973	0
4 External Audit	5,891	0	1,971	643	3,277	0
Subtotal - External Audit	5,891	0	1,971	643	3,277	0
5 Personnel/Budget Prep	14,219	1,731	5,335	1,742	8,873	0
5 Departmental Assistance	16,458	2,003	6,175	2,016	10,270	0
Subtotal - 1102 County Administrator	30,677	3,734	11,510	3,758	19,143	0
6 Departmental Accounting	16,327	835	5,741	1,874	9,547	0
6 Payroll Accounting	10,800	489	3,776	1,233	6,280	0
6 Claims Accounting	23,430	1,219	8,245	2,692	13,712	0
6 Internal Audit-County Wide	626	39	222	73	370	0
Subtotal - 1201 Auditor-Controller	51,183	2,582	17,984	5,871	29,909	0
8 Purchasing	26,306	3,719	10,043	3,279	16,703	0
8 Direct Identified	(21,765)	29,892	2,719	888	4,521	0
Subtotal - 1205 General Services Depa	4,541	33,611	12,762	4,166	21,224	0
9 Legal Assistance	5,284	162	1,822	595	3,030	0
Subtotal - 1301 County Counsel	5,284	162	1,822	595	3,030	0
10 Employee/Labor Relations	12,693	440	4,393	1,434	7,306	0
10 Recruitment/Class Non-MSS	17,171	603	5,945	1,941	9,888	0
Subtotal - 1401 Human Resources	29,864	1,043	10,338	3,375	17,194	0
11 Maintenance	0	47,170	15,779	5,151	26,241	0

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2020-2021**

FY 2018-19  
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**B. Incoming Costs - (Default Spread Salary%)**

**Dept:11 1700 Building Maintenance**

Department	First Incoming	Second Incoming	Maintenance	Grounds	Custodial	Non- Allocated
11 Grounds	\$0	\$29,574	\$9,893	\$3,230	\$16,452	\$0
11 Custodial	0	25,350	8,480	2,768	14,102	0
Subtotal - 1700 Building Maintenance	0	102,095	34,151	11,149	56,795	0
<b>Total Incoming</b>	<b>186,984</b>	<b>143,228</b>	<b>110,456</b>	<b>36,060</b>	<b>183,696</b>	<b>0</b>
<b>C. Total Allocated</b>		<b>\$3,181,732</b>	<b>\$1,355,882</b>	<b>\$405,985</b>	<b>\$1,361,506</b>	<b>\$58,360</b>
			42.61%	12.76%	42.79%	1.83%

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2020-2021**

FY 2018-19  
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**Maintenance Allocations**

**Dept:11 1700 Building Maintenance**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 1102 County Administrator	22,323.98	1.35%	\$17,675	\$0	\$17,675	\$0	\$17,675
6 1201 Auditor-Controller	5,655.45	0.34%	4,478	0	4,478	0	4,478
7 1202 Treasurer-Tax Collector	8,471.24	0.51%	6,707	0	6,707	0	6,707
8 1205 General Services Department	33,227.61	2.01%	26,309	0	26,309	0	26,309
9 1301 County Counsel	9,551.16	0.58%	7,562	0	7,562	0	7,562
10 1401 Human Resources	12,064.01	0.73%	9,552	0	9,552	0	9,552
11 1700 Building Maintenance	59,576.20	3.61%	47,170	0	47,170	0	47,170
12 1101 Board of Supervisors	16,330.23	0.99%	12,930	0	12,930	521	13,451
13 1105 Clerk of the Board	641.54	0.04%	508	0	508	20	528
14 1203 Assessor	9,545.10	0.58%	7,557	0	7,557	305	7,862
15 1204 Revenue Collection	93.55	0.01%	74	0	74	3	77
16 1502 Elections	12,464.58	0.75%	9,869	0	9,869	398	10,267
18 1920 Engineering Services	7,305.10	0.44%	5,784	0	5,784	233	6,017
19 1922 Water Resources	2,940.33	0.18%	2,328	0	2,328	94	2,422
23 2125 District Attorney	10,963.40	0.66%	8,680	0	8,680	350	9,030
27 2201 Sheriff-Coroner	116,516.71	7.05%	92,254	0	92,254	3,719	95,973
30 2301 Sheriff-County Jail	269,255.64	16.30%	213,188	0	213,188	8,594	221,781
32 2304 Probation	41,496.65	2.51%	32,856	0	32,856	1,324	34,180
34 2401 Emergency Services	28,445.97	1.72%	22,523	0	22,523	908	23,430
35 2402 Fire Services Administration	118.91	0.01%	94	0	94	4	98
36 2601 Agricultural Commissioner	18,166.67	1.10%	14,384	0	14,384	580	14,964
37 2706 Recorder	13,851.26	0.84%	10,967	0	10,967	442	11,409
38 2709 Pub. Guardian/Conservator	31.07	0.00%	25	0	25	1	26
39 2710 County Clerk	4,617.09	0.28%	3,656	0	3,656	147	3,803
40 2721 Development Services	5,225.20	0.32%	4,137	0	4,137	167	4,304
41 2724-24 Planning & Building	3,746.39	0.23%	2,966	0	2,966	120	3,086
42 2724-31 Community Services Building	2,135.87	0.13%	1,691	0	1,691	68	1,759
44 2725 Environmental Health	3,348.30	0.20%	2,651	0	2,651	107	2,758
47 3100 Road	6,688.66	0.40%	5,296	0	5,296	213	5,509
48 3200 County Airport	415.49	0.03%	329	0	329	13	342
50 4102-00 Mental Health	160,767.52	9.73%	127,290	0	127,290	5,131	132,422
51 4103-10 Health	161,078.23	9.75%	127,536	0	127,536	5,141	132,677
52 4104-00 Mental Health Service Act	934.84	0.06%	740	0	740	30	770
53 4120-00 Human Services Admin	21,085.91	1.28%	16,695	0	16,695	673	17,368
54 4580 Fleet Management ISF	11,523.13	0.70%	9,124	0	9,124	368	9,491
55 4581 Information Technology ISF	65,193.18	3.95%	51,618	0	51,618	2,081	53,699
58 4595 Employee Wellness Services	3,012.27	0.18%	2,385	0	2,385	96	2,481
59 5000 Trial Court Agency	830.97	0.05%	658	0	658	27	684
60 5101-00 Welfare	242,138.35	14.66%	191,717	0	191,717	7,728	199,445
62 6201 County Library	27,761.85	1.68%	21,981	0	21,981	886	22,867
63 6301 Bi-County Farm Advisor	4,165.70	0.25%	3,298	0	3,298	133	3,431
64 7101 Parks and Recreation	29,291.76	1.77%	23,192	0	23,192	935	24,127
65 7201 Community Memorial Museum	79,565.55	4.82%	62,997	0	62,997	2,539	65,537

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2020-2021**

FY 2018-19  
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**Maintenance Allocations**

**Dept:11 1700 Building Maintenance**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
66 7203 Vets Memorial Community Bldg	41,091.56	2.49%	\$32,535	\$0	\$32,535	\$1,311	\$33,846
69 0112 Child Supp Serv Reimb/Adjustme	10,553.34	0.64%	8,356	0	8,356	337	8,693
80 0305 County Service Area F	5,297.45	0.32%	4,194	0	4,194	169	4,363
91 1103 Non-Departmental Expense	17,595.44	1.07%	13,931	0	13,931	562	14,493
97 2104 Grand Jury	905.70	0.05%	717	0	717	29	746
100 2125-08 DA-Criminal Investigation	1,966.81	0.12%	1,557	0	1,557	63	1,620
103 2127-00 Victim Services	2,487.50	0.15%	1,970	0	1,970	79	2,049
130 4102-25 Mental Health-Systems of Car	8,829.08	0.53%	6,991	0	6,991	282	7,272
147 4102-54 Mental Health-First Steps	11,737.48	0.71%	9,293	0	9,293	375	9,668
211 4400 Sutter Co Waterworks Dist #1	623.23	0.04%	493	0	493	20	513
226 6201-35 Library-Literacy Prg	1,280.62	0.08%	1,014	0	1,014	41	1,055
228 7204 Ettl Hall	15,892.34	0.96%	12,583	0	12,583	507	13,090
229 5100 Children/Family Comm.	935.00	0.06%	740	0	740	30	770
243 5262 Sutter-Butte Flood Control	208.00	0.01%	165	0	165	7	171
<b>Subtotal</b>	<b>1,651,966.15</b>	<b>100.00%</b>	<b>1,307,972</b>	<b>0</b>	<b>1,307,972</b>	<b>47,910</b>	<b>1,355,882</b>
Direct Bills					0		0
<b>Total</b>					<b>\$1,307,972</b>		<b>\$1,355,882</b>

Basis Units: Direct Costs  
 Source:

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2020-2021**

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Grounds Allocations

Dept:11 1700 Building Maintenance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 1102 County Administrator	5,407.50	1.67%	\$6,500	\$0	\$6,500	\$0	\$6,500
6 1201 Auditor-Controller	729.45	0.22%	877	0	877	0	877
7 1202 Treasurer-Tax Collector	1,668.91	0.51%	2,006	0	2,006	0	2,006
8 1205 General Services Department	10,217.01	3.15%	12,281	0	12,281	0	12,281
9 1301 County Counsel	3,391.26	1.04%	4,076	0	4,076	0	4,076
10 1401 Human Resources	3,136.52	0.97%	3,770	0	3,770	0	3,770
11 1700 Building Maintenance	24,603.85	7.58%	29,574	0	29,574	0	29,574
12 1101 Board of Supervisors	9,934.87	3.06%	11,942	0	11,942	564	12,506
13 1105 Clerk of the Board	511.72	0.16%	615	0	615	29	644
14 1203 Assessor	9,607.15	2.96%	11,548	0	11,548	545	12,093
15 1204 Revenue Collection	43.94	0.01%	53	0	53	2	55
16 1502 Elections	14,103.37	4.34%	16,952	0	16,952	800	17,753
18 1920 Engineering Services	2,090.07	0.64%	2,512	0	2,512	119	2,631
19 1922 Water Resources	882.27	0.27%	1,061	0	1,061	50	1,111
23 2125 District Attorney	1,887.95	0.58%	2,269	0	2,269	107	2,376
27 2201 Sheriff-Coroner	20,440.71	6.29%	24,570	0	24,570	1,160	25,730
30 2301 Sheriff-County Jail	25,770.71	7.94%	30,977	0	30,977	1,463	32,439
32 2304 Probation	13,141.78	4.05%	15,797	0	15,797	746	16,542
34 2401 Emergency Services	5,376.29	1.66%	6,462	0	6,462	305	6,768
35 2402 Fire Services Administration	103.23	0.03%	124	0	124	6	130
36 2601 Agricultural Commissioner	4,477.64	1.38%	5,382	0	5,382	254	5,636
37 2706 Recorder	1,410.34	0.43%	1,695	0	1,695	80	1,775
38 2709 Pub. Guardian/Conservator	9.86	0.00%	12	0	12	1	12
39 2710 County Clerk	470.11	0.14%	565	0	565	27	592
40 2721 Development Services	2,106.58	0.65%	2,532	0	2,532	120	2,652
41 2724-24 Planning & Building	1,126.50	0.35%	1,354	0	1,354	64	1,418
42 2724-31 Community Services Building	791.28	0.24%	951	0	951	45	996
44 2725 Environmental Health	1,236.43	0.38%	1,486	0	1,486	70	1,556
47 3100 Road	1,172.29	0.36%	1,409	0	1,409	67	1,476
50 4102-00 Mental Health	27,460.87	8.46%	33,008	0	33,008	1,559	34,567
51 4103-10 Health	26,539.25	8.17%	31,901	0	31,901	1,506	33,407
53 4120-00 Human Services Admin	3,135.44	0.97%	3,769	0	3,769	178	3,947
54 4580 Fleet Management ISF	2,008.66	0.62%	2,414	0	2,414	114	2,528
55 4581 Information Technology ISF	3,068.25	0.94%	3,688	0	3,688	174	3,862
59 5000 Trial Court Agency	2,805.07	0.86%	3,372	0	3,372	159	3,531
60 5101-00 Welfare	28,174.40	8.68%	33,866	0	33,866	1,599	35,465
62 6201 County Library	7,881.26	2.43%	9,473	0	9,473	447	9,921
63 6301 Bi-County Farm Advisor	223.48	0.07%	269	0	269	13	281
64 7101 Parks and Recreation	21,967.07	6.76%	26,405	0	26,405	1,247	27,652
65 7201 Community Memorial Museum	12,863.99	3.96%	15,463	0	15,463	730	16,193
66 7203 Vets Memorial Community Bldg	4,530.17	1.40%	5,445	0	5,445	257	5,702
69 0112 Child Supp Serv Reimb/Adjustme	854.75	0.26%	1,027	0	1,027	49	1,076
91 1103 Non-Departmental Expense	9,738.33	3.00%	11,706	0	11,706	553	12,258

**SUTTER COUNTY, CALIFORNIA**  
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**Grounds Allocations**

**Dept:11 1700 Building Maintenance**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
97 2104 Grand Jury	181.48	0.06%	\$218	\$0	\$218	\$10	\$228
100 2125-08 DA-Criminal Investigation	923.88	0.28%	1,111	0	1,111	52	1,163
103 2127-00 Victim Services	1,338.48	0.41%	1,609	0	1,609	76	1,685
130 4102-25 Mental Health-Systems of Car	1,495.81	0.46%	1,798	0	1,798	85	1,883
147 4102-54 Mental Health-First Steps	3,205.31	0.99%	3,853	0	3,853	182	4,035
226 6201-35 Library-Literacy Prg	281.60	0.09%	338	0	338	16	354
228 7204 Ettl Hall	213.69	0.07%	257	0	257	12	269
<b>Subtotal</b>	<b>324,740.85</b>	<b>100.00%</b>	<b>390,343</b>	<b>0</b>	<b>390,343</b>	<b>15,641</b>	<b>405,985</b>
Direct Bills					0		0
<b>Total</b>					<b>\$390,343</b>		<b>\$405,985</b>
Basis Units: Direct Costs							
Source:							

**SUTTER COUNTY, CALIFORNIA**  
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**Custodial Allocations**

**Dept:11 1700 Building Maintenance**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 1102 County Administrator	14,160.27	0.86%	\$11,059	\$0	\$11,059	\$0	\$11,059
6 1201 Auditor-Controller	17,226.08	1.05%	13,453	0	13,453	0	13,453
7 1202 Treasurer-Tax Collector	16,893.74	1.03%	13,194	0	13,194	0	13,194
8 1205 General Services Department	7,284.14	0.44%	5,689	0	5,689	0	5,689
9 1301 County Counsel	13,355.57	0.81%	10,431	0	10,431	0	10,431
10 1401 Human Resources	8,802.16	0.54%	6,874	0	6,874	0	6,874
11 1700 Building Maintenance	32,459.45	1.98%	25,350	0	25,350	0	25,350
12 1101 Board of Supervisors	14,301.74	0.87%	11,170	0	11,170	744	11,914
13 1105 Clerk of the Board	2,353.85	0.14%	1,838	0	1,838	122	1,961
14 1203 Assessor	46,493.18	2.83%	36,311	0	36,311	2,419	38,730
15 1204 Revenue Collection	239.80	0.01%	187	0	187	12	200
16 1502 Elections	29,145.20	1.78%	22,762	0	22,762	1,517	24,279
18 1920 Engineering Services	7,809.75	0.48%	6,099	0	6,099	406	6,506
19 1922 Water Resources	3,695.28	0.23%	2,886	0	2,886	192	3,078
23 2125 District Attorney	36,080.17	2.20%	28,178	0	28,178	1,878	30,056
27 2201 Sheriff-Coroner	119,718.27	7.29%	93,499	0	93,499	6,230	99,729
30 2301 Sheriff-County Jail	3,902.00	0.24%	3,047	0	3,047	203	3,250
32 2304 Probation	513.42	0.03%	401	0	401	27	428
34 2401 Emergency Services	10,550.03	0.64%	8,239	0	8,239	549	8,788
35 2402 Fire Services Administration	1,058.28	0.06%	827	0	827	55	882
36 2601 Agricultural Commissioner	52,709.14	3.21%	41,165	0	41,165	2,743	43,908
37 2706 Recorder	24,079.45	1.47%	18,806	0	18,806	1,253	20,059
38 2709 Pub. Guardian/Conservator	1,738.56	0.11%	1,358	0	1,358	90	1,448
39 2710 County Clerk	8,026.48	0.49%	6,269	0	6,269	418	6,686
40 2721 Development Services	13,815.07	0.84%	10,789	0	10,789	719	11,508
41 2724-24 Planning & Building	4,740.02	0.29%	3,702	0	3,702	247	3,949
42 2724-31 Community Services Building	4,707.78	0.29%	3,677	0	3,677	245	3,922
44 2725 Environmental Health	7,326.07	0.45%	5,722	0	5,722	381	6,103
47 3100 Road	42.00	0.00%	33	0	33	2	35
50 4102-00 Mental Health	321,278.18	19.57%	250,915	0	250,915	16,719	267,634
51 4103-10 Health	105,065.38	6.40%	82,055	0	82,055	5,467	87,522
52 4104-00 Mental Health Service Act	479.19	0.03%	374	0	374	25	399
53 4120-00 Human Services Admin	19,358.07	1.18%	15,118	0	15,118	1,007	16,126
54 4580 Fleet Management ISF	13,170.03	0.80%	10,286	0	10,286	685	10,971
55 4581 Information Technology ISF	47,683.40	2.91%	37,240	0	37,240	2,481	39,722
59 5000 Trial Court Agency	288.84	0.02%	226	0	226	15	241
60 5101-00 Welfare	332,531.59	20.26%	259,704	0	259,704	17,305	277,008
62 6201 County Library	122,481.21	7.46%	95,656	0	95,656	6,374	102,030
63 6301 Bi-County Farm Advisor	13,385.27	0.82%	10,454	0	10,454	697	11,150
65 7201 Community Memorial Museum	4,483.88	0.27%	3,502	0	3,502	233	3,735
66 7203 Vets Memorial Community Bldg	37,377.06	2.28%	29,191	0	29,191	1,945	31,136
69 0112 Child Supp Serv Reimb/Adjustme	36,401.56	2.22%	28,429	0	28,429	1,894	30,324
80 0305 County Service Area F	684.56	0.04%	535	0	535	36	570

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**Custodial Allocations**

**Dept:11 1700 Building Maintenance**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
91 1103 Non-Departmental Expense	49,044.36	2.99%	\$38,303	\$0	\$38,303	\$2,552	\$40,855
97 2104 Grand Jury	990.36	0.06%	773	0	773	52	825
100 2125-08 DA-Criminal Investigation	5,041.70	0.31%	3,938	0	3,938	262	4,200
103 2127-00 Victim Services	11,969.36	0.73%	9,348	0	9,348	623	9,971
130 4102-25 Mental Health-Systems of Car	821.47	0.05%	642	0	642	43	684
147 4102-54 Mental Health-First Steps	1,266.44	0.08%	989	0	989	66	1,055
226 6201-35 Library-Literacy Prg	6,284.80	0.38%	4,908	0	4,908	327	5,235
228 7204 Ettl Hall	7,975.14	0.49%	6,228	0	6,228	415	6,644
<b>Subtotal</b>	<b>1,641,288.83</b>	<b>100.00%</b>	<b>1,281,829</b>	<b>0</b>	<b>1,281,829</b>	<b>79,677</b>	<b>1,361,506</b>
Direct Bills					0		0
<b>Total</b>					<b>\$1,281,829</b>		<b>\$1,361,506</b>

Basis Units: Direct Costs

Source:



**SUTTER COUNTY, CALIFORNIA**  
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**Allocation Summary**

**Dept:11 1700 Building Maintenance**

Department	Maintenance	Grounds	Custodial	Non-Allocated	Total
5 1102 County Administrator	\$17,675	\$6,500	\$11,059	\$0	\$35,234
6 1201 Auditor-Controller	4,478	877	13,453	0	18,808
7 1202 Treasurer-Tax Collector	6,707	2,006	13,194	0	21,907
8 1205 General Services Department	26,309	12,281	5,689	0	44,278
9 1301 County Counsel	7,562	4,076	10,431	0	22,069
10 1401 Human Resources	9,552	3,770	6,874	0	20,196
11 1700 Building Maintenance	47,170	29,574	25,350	0	102,095
12 1101 Board of Supervisors	13,451	12,506	11,914	0	37,870
13 1105 Clerk of the Board	528	644	1,961	0	3,133
14 1203 Assessor	7,862	12,093	38,730	0	58,685
15 1204 Revenue Collection	77	55	200	0	332
16 1502 Elections	10,267	17,753	24,279	0	52,299
18 1920 Engineering Services	6,017	2,631	6,506	0	15,154
19 1922 Water Resources	2,422	1,111	3,078	0	6,611
23 2125 District Attorney	9,030	2,376	30,056	0	41,463
27 2201 Sheriff-Coroner	95,973	25,730	99,729	0	221,432
30 2301 Sheriff-County Jail	221,781	32,439	3,250	0	257,471
32 2304 Probation	34,180	16,542	428	0	51,150
34 2401 Emergency Services	23,430	6,768	8,788	0	38,986
35 2402 Fire Services Administration	98	130	882	0	1,109
36 2601 Agricultural Commissioner	14,964	5,636	43,908	0	64,508
37 2706 Recorder	11,409	1,775	20,059	0	33,243
38 2709 Pub. Guardian/Conservator	26	12	1,448	0	1,486
39 2710 County Clerk	3,803	592	6,686	0	11,081
40 2721 Development Services	4,304	2,652	11,508	0	18,464
41 2724-24 Planning & Building	3,086	1,418	3,949	0	8,452
42 2724-31 Community Services Building	1,759	996	3,922	0	6,677
44 2725 Environmental Health	2,758	1,556	6,103	0	10,417
47 3100 Road	5,509	1,476	35	0	7,020
48 3200 County Airport	342	0	0	0	342
50 4102-00 Mental Health	132,422	34,567	267,634	0	434,622
51 4103-10 Health	132,677	33,407	87,522	0	253,607
52 4104-00 Mental Health Service Act	770	0	399	0	1,169
53 4120-00 Human Services Admin	17,368	3,947	16,126	0	37,441
54 4580 Fleet Management ISF	9,491	2,528	10,971	0	22,991
55 4581 Information Technology ISF	53,699	3,862	39,722	0	97,282
58 4595 Employee Wellness Services	2,481	0	0	0	2,481
59 5000 Trial Court Agency	684	3,531	241	0	4,456
60 5101-00 Welfare	199,445	35,465	277,008	0	511,919
62 6201 County Library	22,867	9,921	102,030	0	134,818
63 6301 Bi-County Farm Advisor	3,431	281	11,150	0	14,863

**SUTTER COUNTY, CALIFORNIA**  
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**Allocation Summary**

**Dept:11 1700 Building Maintenance**

Department	Maintenance	Grounds	Custodial	Non-Allocated	Total
64 7101 Parks and Recreation	\$24,127	\$27,652	\$0	\$0	\$51,779
65 7201 Community Memorial Museum	65,537	16,193	3,735	0	85,465
66 7203 Vets Memorial Community Bldg	33,846	5,702	31,136	0	70,685
69 0112 Child Supp Serv Reimb/Adjustme	8,693	1,076	30,324	0	40,092
80 0305 County Service Area F	4,363	0	570	0	4,934
91 1103 Non-Departmental Expense	14,493	12,258	40,855	0	67,607
97 2104 Grand Jury	746	228	825	0	1,799
100 2125-08 DA-Criminal Investigation	1,620	1,163	4,200	0	6,983
103 2127-00 Victim Services	2,049	1,685	9,971	0	13,705
130 4102-25 Mental Health-Systems of Car	7,272	1,883	684	0	9,840
147 4102-54 Mental Health-First Steps	9,668	4,035	1,055	0	14,758
211 4400 Sutter Co Waterworks Dist #1	513	0	0	0	513
226 6201-35 Library-Literacy Prg	1,055	354	5,235	0	6,645
228 7204 Ettl Hall	13,090	269	6,644	0	20,003
229 5100 Children/Family Comm.	770	0	0	0	770
243 5262 Sutter-Butte Flood Control	171	0	0	0	171
<b>Total</b>	<b>\$1,355,882</b>	<b>\$405,985</b>	<b>\$1,361,506</b>	<b>\$0</b>	<b>\$3,123,372</b>