

# SUTTER COUNTY, CALIFORNIA

## 2 CFR PART 200 COST ALLOCATION PLAN



For use in Fiscal Year ending June 30, 2023  
Based on Actual Expenditures for Fiscal Year 2020-2021



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**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2022-2023**

FY 2020-21  
1/5/2022

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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	1925 Emergency Management	1925-30 Emergency COVID-19
1 Building Occupancy	\$4,549	\$3,329	\$28,395	\$19	\$5,003	\$4,932	\$3,536	\$413	\$0	\$0
2 Equipment Depreciation	1,046	347	3,273	0	8,764	127,985	9,217	1,760	0	0
3 Tax Assessment	544	125	1,318	31	0	427	293	34	0	0
4 External Audit	123	92	123	525	265	275	135	36	0	8
5 1102 County Administrator	2,003	801	6,410	401	2,804	7,612	2,404	0	0	0
6 1201 Auditor-Controller	5,937	2,649	17,443	6,533	9,949	22,113	8,746	3,254	16	69
7 1202 Treasurer-Tax Collector	0	0	4	1	0	159	10	0	0	0
8 1205 General Services Department	488	976	488	0	1,465	1,465	732	732	0	0
9 1301 County Counsel	0	894	4,639	0	4,573	0	16,304	994	0	0
10 1401 Human Resources	5,431	2,172	17,380	1,086	7,604	20,638	6,517	0	0	0
11 1700 Building Maintenance	23,155	9,813	83,770	525	78,759	0	17,898	2,077	0	0
<b>Total Current Allocations</b>	<b>43,278</b>	<b>21,199</b>	<b>163,243</b>	<b>9,121</b>	<b>119,186</b>	<b>185,606</b>	<b>65,792</b>	<b>9,300</b>	<b>16</b>	<b>77</b>
Less: Prior Year Allocations	71,384	11,267	184,150	18,420	126,365	168,601	70,051	18,516	0	0
Carry-Forward	(28,107)	9,932	(20,907)	(9,299)	(7,178)	17,005	(4,259)	(9,216)	0	0
<b>Proposed Costs</b>	<b>\$15,171</b>	<b>\$31,131</b>	<b>\$142,337</b>	<b>\$(178)</b>	<b>\$112,008</b>	<b>\$202,611</b>	<b>\$61,533</b>	<b>\$84</b>	<b>\$16</b>	<b>\$77</b>

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**Summary Schedule**

Department	2103 Sheriff's Court Bailiffs	2106 Public Defender	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
1 Building Occupancy	\$0	\$0	\$0	\$0	\$589	\$0	\$0	\$24,674	\$772	\$0
2 Equipment Depreciation	0	0	0	3,259	63,921	0	0	299,530	0	0
3 Tax Assessment	0	0	0	0	806	0	0	1,843	67	0
4 External Audit	17	216	93	0	262	0	0	672	24	43
5 1102 County Administrator	3,606	401	0	801	4,808	0	0	21,986	0	3,205
6 1201 Auditor-Controller	9,170	6,021	3,543	826	20,724	0	0	67,184	1,454	10,900
7 1202 Treasurer-Tax Collector	0	0	189	0	(2,694)	0	0	(1,659)	0	0
8 1205 General Services Department	732	244	0	244	0	0	0	4,638	732	488
9 1301 County Counsel	0	0	0	6,979	0	0	0	77,715	0	0
10 1401 Human Resources	9,776	1,086	0	2,172	13,035	0	0	53,225	0	8,690
11 1700 Building Maintenance	0	0	0	55,578	15,542	0	0	254,264	0	0
<b>Total Current Allocations</b>	<b>23,302</b>	<b>7,968</b>	<b>3,826</b>	<b>69,860</b>	<b>116,991</b>	<b>0</b>	<b>0</b>	<b>804,071</b>	<b>3,049</b>	<b>23,325</b>
Less: Prior Year Allocations	47,458	7,920	1,709	69,203	134,612	291	0	756,588	9,988	32,454
Carry-Forward	(24,156)	48	2,116	657	(17,621)	(291)	0	47,484	(6,939)	(9,128)
<b>Proposed Costs</b>	<b>\$(855)</b>	<b>\$8,015</b>	<b>\$5,942</b>	<b>\$70,517</b>	<b>\$99,370</b>	<b>\$(291)</b>	<b>\$0</b>	<b>\$851,555</b>	<b>\$(3,891)</b>	<b>\$14,197</b>

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Department	2301 Sheriff- County Jail	2302 Anti- Drug Abuse Enforcement	2304 Probation	2309 Bi- County Juvenile Hall	2310 Public Administrator	2401 Emergency Services	2402 Fire Services Administratio n	2601 Agricultural Commissione r	2706 Recorder	2709 Pub. Guardian/Co nservator
1 Building Occupancy	\$142,757	\$0	\$12,790	\$8,092	\$0	\$7,384	\$1,256	\$5,696	\$222	\$18
2 Equipment Depreciation	41,005	0	20,159	0	0	9,775	0	91,373	1,891	0
3 Tax Assessment	13,247	0	1,627	0	0	104	104	994	501	33
4 External Audit	858	0	766	9	0	149	122	253	115	119
5 1102 County Administrator	21,634	0	16,426	0	0	801	401	8,013	2,404	1,603
6 1201 Auditor-Controller	70,169	0	52,987	81	0	5,698	2,786	22,733	6,431	4,422
7 1202 Treasurer-Tax Collector	107	0	(2,325)	0	0	0	0	20	555	0
8 1205 General Services Department	6,103	0	976	0	0	3,662	488	2,929	488	976
9 1301 County Counsel	1,594	0	21,817	0	0	4,524	1,449	6,245	1,412	171,684
10 1401 Human Resources	58,656	0	44,535	0	0	2,172	1,086	21,725	6,517	4,345
11 1700 Building Maintenance	369,984	0	41,597	0	0	9,051	5,458	64,305	42,394	2,688
<b>Total Current Allocations</b>	<b>726,113</b>	<b>0</b>	<b>211,355</b>	<b>8,183</b>	<b>0</b>	<b>43,321</b>	<b>13,150</b>	<b>224,287</b>	<b>62,929</b>	<b>185,888</b>
Less: Prior Year Allocations	699,530	0	308,070	8,228	0	62,222	20,472	247,170	89,554	113,747
Carry-Forward	26,583	0	(96,715)	(45)	0	(18,901)	(7,323)	(22,883)	(26,625)	72,142
<b>Proposed Costs</b>	<b>\$752,696</b>	<b>\$0</b>	<b>\$114,641</b>	<b>\$8,138</b>	<b>\$0</b>	<b>\$24,420</b>	<b>\$5,827</b>	<b>\$201,403</b>	<b>\$36,303</b>	<b>\$258,030</b>

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**Summary Schedule**

Department	2710 County Clerk	2721 Development Services	2724-24 Planning & Building	2724-31 Community Services Building	2724-32 Code Enforcement Srvs	2725 Environment al Health	2726 Animal Control	2727 CUPA	3100 Road	3200 County Airport
1 Building Occupancy	\$72	\$7,396	\$4,209	\$423	\$0	\$2,034	\$172	\$0	\$0	\$0
2 Equipment Depreciation	0	9,253	787	8,876	12,656	8,876	0	1,767	0	0
3 Tax Assessment	162	613	349	35	0	169	0	0	0	0
4 External Audit	108	170	167	190	148	135	2	23	807	6
5 1102 County Administrator	0	4,006	1,603	801	0	2,404	401	0	8,413	0
6 1201 Auditor-Controller	1,780	10,330	7,739	4,685	2,416	7,879	924	307	48,821	59
7 1202 Treasurer-Tax Collector	0	4	147	11	0	0	223	5	3,568	24
8 1205 General Services Department	488	488	1,709	488	488	488	0	0	9,520	244
9 1301 County Counsel	0	130,579	118,244	395	12,262	721	0	0	5,012	0
10 1401 Human Resources	0	10,862	4,345	2,172	0	6,517	1,086	0	22,811	0
11 1700 Building Maintenance	13,759	37,910	21,694	3,161	318	10,622	61	0	6,125	881
<b>Total Current Allocations</b>	<b>16,370</b>	<b>211,611</b>	<b>160,992</b>	<b>21,239</b>	<b>28,289</b>	<b>39,846</b>	<b>2,870</b>	<b>2,101</b>	<b>105,078</b>	<b>1,214</b>
Less: Prior Year Allocations	29,779	181,258	95,581	28,226	12,287	43,222	9,466	2,338	109,298	450
Carry-Forward	(13,409)	30,354	65,411	(6,987)	16,001	(3,375)	(6,596)	(237)	(4,220)	764
<b>Proposed Costs</b>	<b>\$2,961</b>	<b>\$241,965</b>	<b>\$226,403</b>	<b>\$14,252</b>	<b>\$44,290</b>	<b>\$36,471</b>	<b>\$(3,725)</b>	<b>\$1,864</b>	<b>\$100,858</b>	<b>\$1,978</b>



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**Summary Schedule**

Department	3300 Transportation Development	4102-00 Mental Health	4103-10 Health	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
1 Building Occupancy	\$0	\$17,172	\$42,047	\$0	\$53	\$0	\$184	\$0	\$0	\$0
2 Equipment Depreciation	0	0	22,140	0	4,128	0	0	0	0	0
3 Tax Assessment	0	6,093	6,131	0	171	0	1,060	0	0	0
4 External Audit	5	52	307	1	125	1,178	373	16	14	76
5 1102 County Administrator	0	0	6,467	0	15,048	1,603	6,010	0	401	0
6 1201 Auditor-Controller	44	1,015	21,236	13	19,405	15,899	23,391	11,436	9,797	3,046
7 1202 Treasurer-Tax Collector	0	0	0	4,231	173	46	180	133	92	7
8 1205 General Services Department	0	0	2,441	0	2,197	18,841	93,751	0	0	488
9 1301 County Counsel	0	55,639	2,179	0	23,742	0	0	2,914	0	0
10 1401 Human Resources	0	0	11,949	0	16,293	4,345	16,293	0	1,086	0
11 1700 Building Maintenance	0	469,323	152,147	220	71,544	23,044	29,504	0	0	514
<b>Total Current Allocations</b>	<b>49</b>	<b>549,293</b>	<b>267,042</b>	<b>4,465</b>	<b>152,880</b>	<b>64,955</b>	<b>170,745</b>	<b>14,499</b>	<b>11,389</b>	<b>4,131</b>
Less: Prior Year Allocations	106	612,830	377,367	7,442	164,455	45,705	181,581	8,217	24,147	4,387
Carry-Forward	(57)	(63,537)	(110,325)	(2,977)	(11,575)	19,250	(10,836)	6,283	(12,759)	(256)
<b>Proposed Costs</b>	<b>\$(9)</b>	<b>\$485,756</b>	<b>\$156,717</b>	<b>\$1,488</b>	<b>\$141,306</b>	<b>\$84,205</b>	<b>\$159,909</b>	<b>\$20,782</b>	<b>\$(1,370)</b>	<b>\$3,875</b>

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

Department	5000 Trial Court Agency	5101-00 Welfare	5200 IHSS Public Authority	6201 County Library	6301 Bi- County Farm Advisor	7101 Parks and Recreation	7201 Community Memorial Museum	7203 Vets Memorial Community Bldg	0112 Child Supp Serv Reimb/Adjust ment	0140 County Local Revenue Fund
1 Building Occupancy	\$741	\$773	\$0	\$3,901	\$3,675	\$7,123	\$2,429	\$19,196	\$0	\$0
2 Equipment Depreciation	0	(2,356)	0	6,365	8,214	539	0	0	0	0
3 Tax Assessment	2,573	1,572	0	2,937	658	0	1,474	3,150	0	0
4 External Audit	1	680	139	182	117	170	75	75	183	14
5 1102 County Administrator	0	0	0	5,609	1,202	0	1,202	0	3,606	0
6 1201 Auditor-Controller	6	9,234	2,146	13,944	3,459	1,836	3,190	744	14,003	125
7 1202 Treasurer-Tax Collector	37	4,487	170	56	0	145	1	0	178	11,407
8 1205 General Services Department	0	1,221	488	1,709	488	4,047	488	735	488	0
9 1301 County Counsel	46,297	15,202	0	310	0	0	1,801	0	3,793	0
10 1401 Human Resources	0	0	0	15,207	3,259	0	3,259	0	9,897	0
11 1700 Building Maintenance	6,144	424,460	0	77,966	26,633	147,357	29,043	68,068	42,700	0
<b>Total Current Allocations</b>	<b>55,798</b>	<b>455,274</b>	<b>2,943</b>	<b>128,188</b>	<b>47,704</b>	<b>161,218</b>	<b>42,961</b>	<b>91,967</b>	<b>74,848</b>	<b>11,546</b>
Less: Prior Year Allocations	21,981	755,930	3,038	252,322	36,228	62,337	112,648	87,224	116,467	12,680
Carry-Forward	33,817	(300,656)	(95)	(124,134)	11,477	98,881	(69,687)	4,743	(41,619)	(1,134)
<b>Proposed Costs</b>	<b>\$89,615</b>	<b>\$154,617</b>	<b>\$2,848</b>	<b>\$4,054</b>	<b>\$59,181</b>	<b>\$260,099</b>	<b>\$(26,725)</b>	<b>\$96,710</b>	<b>\$33,229</b>	<b>\$10,412</b>

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

Department	0177 CCPIF SB 678	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	0296 BSCC Jag Mental Health Training	0301 County Service Area G
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	192	1	4	0	0	0	1	0	3
5 1102 County Administrator	0	401	0	0	0	0	0	0	0	0
6 1201 Auditor-Controller	0	3,303	13	355	0	0	0	6	0	3,959
7 1202 Treasurer-Tax Collector	238	20	0	155	84	46	101	107	9	(189)
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	1,086	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>	238	5,002	14	514	84	46	101	114	9	3,772
Less: Prior Year Allocations	1,133	8,709	19	1,892	712	75	180	1,621	0	89
Carry-Forward	(895)	(3,708)	(5)	(1,378)	(628)	(29)	(79)	(1,507)	0	3,683
<b>Proposed Costs</b>	<b>\$(657)</b>	<b>\$1,294</b>	<b>\$9</b>	<b>\$(864)</b>	<b>\$(544)</b>	<b>\$18</b>	<b>\$21</b>	<b>\$(1,392)</b>	<b>\$9</b>	<b>\$7,455</b>

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

Department	0305 County Service Area F	0309 County Service Area C	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
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	1,054	134	146	0	4	0	0	0	0	9
5 1102 County Administrator	7,612	0	0	0	0	0	0	0	0	0
6 1201 Auditor-Controller	32,729	2,140	2,371	1	410	0	0	0	0	252
7 1202 Treasurer-Tax Collector	0	295	320	447	96	108	253	93	8	517
8 1205 General Services Department	3,173	1,221	976	0	488	0	0	0	0	244
9 1301 County Counsel	0	0	0	0	0	0	0	0	0	0
10 1401 Human Resources	20,638	0	0	0	0	0	0	0	0	0
11 1700 Building Maintenance	13,135	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>78,342</b>	<b>3,790</b>	<b>3,814</b>	<b>448</b>	<b>998</b>	<b>108</b>	<b>253</b>	<b>93</b>	<b>8</b>	<b>1,022</b>
Less: Prior Year Allocations	82,626	4,408	5,125	2,339	722	488	1,151	424	49	2,708
Carry-Forward	(4,284)	(618)	(1,311)	(1,891)	276	(381)	(898)	(330)	(41)	(1,686)
<b>Proposed Costs</b>	<b>\$74,057</b>	<b>\$3,172</b>	<b>\$2,503</b>	<b>\$(1,443)</b>	<b>\$1,274</b>	<b>\$(273)</b>	<b>\$(644)</b>	<b>\$(237)</b>	<b>\$(33)</b>	<b>\$(665)</b>

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

Department	0395 Rio Ramaza Comm. Serv District	1103 Non- Departmental Expense	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
1 Building Occupancy	\$0	\$620	\$0	\$0	\$0	\$0	\$0	\$113	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Tax Assessment	0	2,633	0	0	0	0	0	188	0	0
4 External Audit	27	520	5	49	6	1	9	71	9	0
5 1102 County Administrator	0	401	0	0	0	0	0	0	0	0
6 1201 Auditor-Controller	343	8,637	44	431	56	635	188	809	81	0
7 1202 Treasurer-Tax Collector	37	(108)	1,034	144	22	0	0	0	0	0
8 1205 General Services Department	0	5,370	0	732	0	0	0	244	0	0
9 1301 County Counsel	0	0	0	0	0	0	0	9,825	0	0
10 1401 Human Resources	0	0	0	0	0	0	0	0	0	0
11 1700 Building Maintenance	0	51,190	0	0	0	0	0	3,336	0	0
<b>Total Current Allocations</b>	407	69,263	1,083	1,357	85	637	196	14,586	91	0
Less: Prior Year Allocations	671	116,162	19,305	4,446	7	1,603	116	7,416	492	0
Carry-Forward	(265)	(46,899)	(18,222)	(3,090)	78	(966)	80	7,170	(402)	0
<b>Proposed Costs</b>	<b>\$142</b>	<b>\$22,365</b>	<b>\$(17,139)</b>	<b>\$(1,733)</b>	<b>\$163</b>	<b>\$(329)</b>	<b>\$277</b>	<b>\$21,755</b>	<b>\$(311)</b>	<b>\$0</b>

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Department	2125-08 DA- Criminal Investigation	2125-09 DA- Welfare Investigation	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
1 Building Occupancy	\$489	\$0	\$0	\$7,521	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	53,447	0	0	0	0	2,034	0	0	0	0
3 Tax Assessment	812	0	0	624	0	0	0	0	0	0
4 External Audit	51	0	0	242	1	0	0	4	0	17
5 1102 County Administrator	3,205	0	401	2,804	801	0	0	0	0	0
6 1201 Auditor-Controller	8,955	0	1,165	8,107	1,522	71	0	33	0	153
7 1202 Treasurer-Tax Collector	0	0	0	0	182	0	0	0	0	16
8 1205 General Services Department	0	0	0	732	0	0	0	0	0	4,159
9 1301 County Counsel	0	0	0	0	0	0	0	0	0	0
10 1401 Human Resources	8,690	0	1,086	7,604	2,172	0	0	0	0	0
11 1700 Building Maintenance	11,207	0	0	36,238	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>86,857</b>	<b>0</b>	<b>2,652</b>	<b>63,873</b>	<b>4,679</b>	<b>2,106</b>	<b>0</b>	<b>37</b>	<b>0</b>	<b>4,346</b>
Less: Prior Year Allocations	93,575	0	5,967	83,044	7,448	2,416	(1)	111	265	7,721
Carry-Forward	(6,718)	0	(3,315)	(19,171)	(2,768)	(311)	1	(75)	(265)	(3,376)
<b>Proposed Costs</b>	<b>\$80,139</b>	<b>\$0</b>	<b>\$(663)</b>	<b>\$44,702</b>	<b>\$1,911</b>	<b>\$1,795</b>	<b>\$1</b>	<b>\$(38)</b>	<b>\$(265)</b>	<b>\$970</b>

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Department	2711 Domestic Violence Centers	2724-29 Comm Svc Planning- Riego Road	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
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	3	0	9	501	0	283	252	747	0	0
5 1102 County Administrator	0	0	0	12,420	0	14,022	0	14,823	0	0
6 1201 Auditor-Controller	25	0	143	46,928	0	32,228	2,240	43,213	0	0
7 1202 Treasurer-Tax Collector	0	0	113	0	0	0	0	0	0	0
8 1205 General Services Department	0	0	0	4,394	0	976	976	10,741	0	0
9 1301 County Counsel	0	0	0	0	0	0	0	0	0	0
10 1401 Human Resources	0	0	0	27,037	0	30,525	0	32,270	0	0
11 1700 Building Maintenance	0	0	0	0	0	0	0	196,569	0	0
<b>Total Current Allocations</b>	<b>28</b>	<b>0</b>	<b>266</b>	<b>91,280</b>	<b>0</b>	<b>78,035</b>	<b>3,468</b>	<b>298,363</b>	<b>0</b>	<b>0</b>
Less: Prior Year Allocations	10	7,865	217	137,160	2,601	107,576	2,004	178,129	693	209
Carry-Forward	18	(7,865)	49	(45,880)	(2,601)	(29,541)	1,464	120,234	(693)	(209)
<b>Proposed Costs</b>	<b>\$46</b>	<b>\$(7,865)</b>	<b>\$314</b>	<b>\$45,400</b>	<b>\$(2,601)</b>	<b>\$48,494</b>	<b>\$4,933</b>	<b>\$418,596</b>	<b>\$(693)</b>	<b>\$(209)</b>

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Department	4102-10 Mental Health-Non IMD	4102-12 Mental Health-Day Treatment/A	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
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	1	0	0	0	0	778	470	0	0	0
5 1102 County Administrator	0	0	0	0	0	4,808	8,013	0	0	0
6 1201 Auditor-Controller	7	0	0	0	0	24,223	40,244	0	0	0
7 1202 Treasurer-Tax Collector	0	0	0	0	0	0	0	0	0	0
8 1205 General Services Department	244	0	0	0	244	11,229	3,662	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	10,466	17,443	0	0	0
11 1700 Building Maintenance	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	251	0	0	0	244	51,504	69,831	0	0	0
Less: Prior Year Allocations	605	9,243	0	0	859	81,080	89,233	0	10	10
Carry-Forward	(354)	(9,243)	0	0	(615)	(29,576)	(19,402)	0	(10)	(10)
<b>Proposed Costs</b>	<b>\$(103)</b>	<b>\$(9,243)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$(371)</b>	<b>\$21,928</b>	<b>\$50,428</b>	<b>\$0</b>	<b>\$(10)</b>	<b>\$(10)</b>



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Department	4102-25 Mental Health- Systems of	4102-26 Mental Health-Sutter County BF	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
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	203	0	0	0	0	0	0	0	185
5 1102 County Administrator	0	2,003	0	0	0	0	0	0	0	0
6 1201 Auditor-Controller	0	7,168	0	0	0	0	0	0	0	2,500
7 1202 Treasurer-Tax Collector	0	0	0	0	0	0	0	0	0	0
8 1205 General Services Department	0	732	0	0	0	0	244	0	0	488
9 1301 County Counsel	0	0	0	0	0	0	0	0	0	0
10 1401 Human Resources	0	4,361	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>	0	14,468	0	0	0	0	244	0	0	3,174
Less: Prior Year Allocations	9,849	16,802	58	174	48	19	443	0	0	2,083
Carry-Forward	(9,849)	(2,334)	(58)	(174)	(48)	(19)	(199)	0	0	1,091
<b>Proposed Costs</b>	<b>\$(9,849)</b>	<b>\$12,134</b>	<b>\$(58)</b>	<b>\$(174)</b>	<b>\$(48)</b>	<b>\$(19)</b>	<b>\$45</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,264</b>

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Department	4102-42 Mental Health- Prevention	4102-44 Mental Health-Safe & Drug Free	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
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	226	0	195	0	245	0	0	278	189	0
5 1102 County Administrator	401	0	801	0	1,202	0	0	2,404	0	0
6 1201 Auditor-Controller	3,165	0	3,025	0	5,386	0	0	7,932	1,710	0
7 1202 Treasurer-Tax Collector	0	0	0	0	0	0	0	0	0	0
8 1205 General Services Department	1,709	0	488	0	1,709	0	0	1,709	1,465	244
9 1301 County Counsel	0	0	0	0	0	0	0	0	0	0
10 1401 Human Resources	872	0	1,744	0	2,616	0	0	5,233	0	0
11 1700 Building Maintenance	0	0	0	0	0	0	0	73	0	0
<b>Total Current Allocations</b>	6,373	0	6,253	0	11,158	0	0	17,629	3,363	244
Less: Prior Year Allocations	17,412	0	8,378	641	17,742	0	0	44,980	2,332	39
Carry-Forward	(11,039)	0	(2,125)	(641)	(6,584)	0	0	(27,351)	1,031	205
<b>Proposed Costs</b>	<b>\$(4,667)</b>	<b>\$0</b>	<b>\$4,128</b>	<b>\$(641)</b>	<b>\$4,574</b>	<b>\$0</b>	<b>\$0</b>	<b>\$(9,722)</b>	<b>\$4,394</b>	<b>\$450</b>

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Department	4102-60 Mental Health- Walnut	4102-65 Mental Health-UR/QI Programs	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
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	231	0	206	0	0	233	371	229	259
5 1102 County Administrator	0	2,404	0	1,603	0	0	2,003	3,205	1,603	4,407
6 1201 Auditor-Controller	0	7,716	0	5,634	0	0	7,924	11,433	6,585	12,607
7 1202 Treasurer-Tax Collector	0	0	138	0	0	0	0	0	0	0
8 1205 General Services Department	0	1,465	0	732	0	0	1,709	976	732	976
9 1301 County Counsel	0	0	0	0	0	0	0	0	0	0
10 1401 Human Resources	0	5,233	0	3,489	0	0	4,361	6,977	3,489	9,594
11 1700 Building Maintenance	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>0</b>	<b>17,049</b>	<b>138</b>	<b>11,663</b>	<b>0</b>	<b>0</b>	<b>16,230</b>	<b>22,963</b>	<b>12,637</b>	<b>27,844</b>
Less: Prior Year Allocations	10	26,577	1,309	18,427	10	19	36,686	45,205	33,970	27,839
Carry-Forward	(10)	(9,529)	(1,171)	(6,764)	(10)	(19)	(20,456)	(22,242)	(21,333)	4
<b>Proposed Costs</b>	<b>\$(10)</b>	<b>\$7,520</b>	<b>\$(1,033)</b>	<b>\$4,899</b>	<b>\$(10)</b>	<b>\$(19)</b>	<b>\$(4,226)</b>	<b>\$721</b>	<b>\$(8,696)</b>	<b>\$27,848</b>

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Department	4102-705 Mental Health-Adult Non-FSP	4102-706 Mental Health-Ethnic Outreach	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
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	408	317	1	406	0	33	1	206	0	0
5 1102 County Administrator	4,407	3,205	0	3,205	0	0	0	801	0	0
6 1201 Auditor-Controller	17,076	11,153	6	17,125	0	1,113	609	3,204	0	208
7 1202 Treasurer-Tax Collector	0	0	0	0	0	0	0	0	0	0
8 1205 General Services Department	5,859	976	488	4,882	0	488	488	976	244	0
9 1301 County Counsel	0	0	0	0	0	0	0	0	0	0
10 1401 Human Resources	9,594	6,977	0	6,977	0	0	0	1,744	0	0
11 1700 Building Maintenance	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	37,343	22,629	495	32,596	0	1,634	1,098	6,932	244	208
Less: Prior Year Allocations	96,904	37,915	29	28,958	106	171	1,272	9,015	4,219	270
Carry-Forward	(59,562)	(15,287)	466	3,637	(106)	1,462	(174)	(2,083)	(3,975)	(62)
<b>Proposed Costs</b>	<b>\$(22,219)</b>	<b>\$7,342</b>	<b>\$961</b>	<b>\$36,233</b>	<b>\$(106)</b>	<b>\$3,096</b>	<b>\$924</b>	<b>\$4,849</b>	<b>\$(3,731)</b>	<b>\$145</b>

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Department	4103-20 Health-CCS	4103-22 Health- Homeless Pilot	4103-26 Health-MCH	4103-29 Health-Foster Care	4103-30 Health- Nursing Admin	4103-31 Health-CHDP	4103-33 Health- CASP Local Health Conn	4103-35 Health-Field Nursing	4103-36 Health- Bioterrorism	4103-37 Health- Pandemic Flu
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	41	59	38	9	16	12	11	55	13	13
5 1102 County Administrator	2,003	0	801	0	801	401	801	401	801	0
6 1201 Auditor-Controller	4,573	519	2,143	550	1,555	983	1,228	1,740	1,835	486
7 1202 Treasurer-Tax Collector	0	0	0	0	0	0	0	0	0	0
8 1205 General Services Department	488	732	732	0	0	488	244	1,221	0	0
9 1301 County Counsel	0	0	0	0	0	0	0	0	0	0
10 1401 Human Resources	4,361	0	1,744	0	1,744	872	1,744	872	1,744	0
11 1700 Building Maintenance	0	17,025	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>11,466</b>	<b>18,336</b>	<b>5,459</b>	<b>559</b>	<b>4,117</b>	<b>2,756</b>	<b>4,028</b>	<b>4,288</b>	<b>4,393</b>	<b>499</b>
Less: Prior Year Allocations	20,961	12,864	4,435	4,333	8,808	4,013	4,491	3,362	9,788	735
Carry-Forward	(9,495)	5,471	1,025	(3,774)	(4,690)	(1,257)	(463)	926	(5,395)	(236)
<b>Proposed Costs</b>	<b>\$1,971</b>	<b>\$23,807</b>	<b>\$6,484</b>	<b>\$(3,215)</b>	<b>\$(573)</b>	<b>\$1,499</b>	<b>\$3,566</b>	<b>\$5,214</b>	<b>\$(1,002)</b>	<b>\$263</b>

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Department	4103-38 Health-Acute Communicable Dis	4103-39 Health- Immunization Grant	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
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	20	6	75	1	9	0	21	0	0	0
5 1102 County Administrator	2,404	0	3,205	0	0	0	0	0	0	0
6 1201 Auditor-Controller	4,022	244	7,432	33	405	0	192	5	0	0
7 1202 Treasurer-Tax Collector	0	0	0	0	0	0	0	0	0	0
8 1205 General Services Department	0	244	732	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	5,233	0	6,977	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>	11,679	495	18,422	35	415	0	212	5	0	0
Less: Prior Year Allocations	15,356	449	38,192	146	520	0	642	74	0	61
Carry-Forward	(3,677)	46	(19,770)	(111)	(105)	0	(429)	(70)	0	(61)
<b>Proposed Costs</b>	<b>\$8,002</b>	<b>\$540</b>	<b>\$(1,348)</b>	<b>\$(76)</b>	<b>\$310</b>	<b>\$0</b>	<b>\$(217)</b>	<b>\$(65)</b>	<b>\$0</b>	<b>\$(61)</b>

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Department	4103-55 Health-Lead Poisoning	4103-56 Health-St Tuberculosis Grant	4103-57 Health-St. Medi-Cal Outreach	4103-58 COVID-19 PHEP Grant	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
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	4	0	0	86	16	0	1	19	0	0
5 1102 County Administrator	0	0	0	0	401	0	0	801	0	0
6 1201 Auditor-Controller	294	42	0	1,220	1,179	0	33	1,455	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	1,709	244	0	0	488	0	0
9 1301 County Counsel	0	0	0	0	0	0	0	0	0	0
10 1401 Human Resources	0	0	0	0	872	0	0	1,744	0	0
11 1700 Building Maintenance	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	299	42	0	3,014	2,712	0	34	4,507	0	0
Less: Prior Year Allocations	724	307	71	0	4,763	0	143	9,579	0	0
Carry-Forward	(425)	(265)	(71)	0	(2,050)	0	(109)	(5,072)	0	0
<b>Proposed Costs</b>	<b>\$(126)</b>	<b>\$(222)</b>	<b>\$(71)</b>	<b>\$3,014</b>	<b>\$662</b>	<b>\$0</b>	<b>\$(74)</b>	<b>\$(565)</b>	<b>\$0</b>	<b>\$0</b>

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Department	4103-69 Health - Oral Care	4103-78 Health-Injury Prevention	4103-81 Health-Public Health Clinic	4103-90 COVID-19 CDDSS Roomkey	4103-98 Health - Prop 56 Tobacco Trust	4103-99 Health- Tobacco Control	4109 MHSa Housing Prg	4110 General Health	4120-12 Children & Families	4120-93 Human Services- Security &
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	2	17	7	0	59	0	0	1	0
5 1102 County Administrator	401	0	1,202	0	0	0	0	0	2,003	0
6 1201 Auditor-Controller	1,121	145	1,843	63	3	1,211	0	0	2,140	0
7 1202 Treasurer-Tax Collector	0	0	0	0	0	0	150	0	0	0
8 1205 General Services Department	732	244	0	0	0	3,417	0	0	0	0
9 1301 County Counsel	0	0	0	0	0	0	0	0	0	0
10 1401 Human Resources	872	0	2,616	0	0	0	0	0	5,431	0
11 1700 Building Maintenance	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>3,150</b>	<b>391</b>	<b>5,678</b>	<b>70</b>	<b>3</b>	<b>4,688</b>	<b>150</b>	<b>0</b>	<b>9,576</b>	<b>0</b>
Less: Prior Year Allocations	3,832	404	11,054	0	6,208	10,441	267	376	0	0
Carry-Forward	(683)	(13)	(5,376)	0	(6,206)	(5,753)	(116)	(376)	0	0
<b>Proposed Costs</b>	<b>\$2,467</b>	<b>\$378</b>	<b>\$302</b>	<b>\$70</b>	<b>\$(6,203)</b>	<b>\$(1,065)</b>	<b>\$34</b>	<b>\$(376)</b>	<b>\$9,576</b>	<b>\$0</b>



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Department	4121-758 Homeless Better Way Prog	4134-00 Jail Medical	4134-72 Jail Medical-LCC	4151-00 COVID-19 Crisis Response	4151-91 COVID-19 HCFC Emergency	4152 COVID- 19 Emergency Supplementa	4153 Cares Act Funding	4154 Homeless Funding	4155 American Recovery Act	4154-00 Homeless Funding Sources
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	61	17	0	0	0	0	0	0	0	0
5 1102 County Administrator	3,205	0	0	0	0	0	0	0	0	0
6 1201 Auditor-Controller	11,106	15,940	255	0	0	0	0	0	0	0
7 1202 Treasurer-Tax Collector	0	0	0	324	0	0	2,167	0	6,444	153
8 1205 General Services Department	4,150	244	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	6,977	0	0	0	0	0	0	0	0	0
11 1700 Building Maintenance	11,700	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>37,200</b>	<b>16,201</b>	<b>255</b>	<b>324</b>	<b>0</b>	<b>0</b>	<b>2,167</b>	<b>0</b>	<b>6,444</b>	<b>153</b>
Less: Prior Year Allocations	0	222	819	0	0	0	0	0	0	0
Carry-Forward	0	15,979	(564)	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>\$37,200</b>	<b>\$32,180</b>	<b>\$(310)</b>	<b>\$324</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,167</b>	<b>\$0</b>	<b>\$6,444</b>	<b>\$153</b>

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Department	4201 Non-County Providers	4301 California Children's Services	4400 Sutter Co Waterworks Dist #1	5101-05 Welfare-Social Workers	5101-07 Welfare-Pub Authority Staffing	5101-10 Welfare-Admin Support	5101-15 Welfare-Non-Welfare Admin Svcs	5101-20 Welfare-Social Services	5101-26 Homeless Support Prog	5101-30 Welfare-Eligibility & Nonservices
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	154	94	21	475	1	413	5	290
5 1102 County Administrator	0	0	0	7,211	1,603	2,804	1,603	11,218	0	43,268
6 1201 Auditor-Controller	114	0	2,870	15,687	4,683	13,840	3,056	34,367	44	96,654
7 1202 Treasurer-Tax Collector	0	0	124	0	0	0	0	0	0	0
8 1205 General Services Department	488	0	976	488	488	1,221	0	4,150	244	1,465
9 1301 County Counsel	0	0	0	0	0	0	0	0	0	0
10 1401 Human Resources	0	0	0	15,699	4,345	7,604	4,345	30,792	0	118,770
11 1700 Building Maintenance	0	0	3,358	0	0	0	0	0	0	5,065
<b>Total Current Allocations</b>	<b>602</b>	<b>0</b>	<b>7,483</b>	<b>39,179</b>	<b>11,139</b>	<b>25,944</b>	<b>9,005</b>	<b>80,940</b>	<b>293</b>	<b>265,511</b>
Less: Prior Year Allocations	0	0	5,195	65,358	0	54,722	10,642	90,219	0	334,997
Carry-Forward	0	0	2,288	(26,179)	0	(28,778)	(1,637)	(9,279)	0	(69,485)
<b>Proposed Costs</b>	<b>\$602</b>	<b>\$0</b>	<b>\$9,770</b>	<b>\$13,001</b>	<b>\$11,139</b>	<b>\$(2,834)</b>	<b>\$7,369</b>	<b>\$71,660</b>	<b>\$293</b>	<b>\$196,026</b>

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Department	5101-35 Welfare- Welfare Fraud	5101-40 Welfare- Clerical Support	5101-45 Welfare- Adults	5201 In- Home Supportive Services	5204 TANF- Family Group	5206 TANF- Foster Care	5211 Delinquent Tax Sales Trust Fund	5302 General Relief	5502 OEM FY19Pub Safty Powershutoff	5601 Veterans Service Officer
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	31	0	76	0	0	0	2	0	4	1
5 1102 County Administrator	2,003	0	3,606	0	0	0	0	0	0	0
6 1201 Auditor-Controller	4,639	134	9,525	0	0	(133)	19	161	31	6
7 1202 Treasurer-Tax Collector	0	0	0	0	0	0	0	0	187	0
8 1205 General Services Department	732	0	732	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	5,499	0	9,897	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>12,904</b>	<b>134</b>	<b>23,837</b>	<b>0</b>	<b>0</b>	<b>(133)</b>	<b>21</b>	<b>161</b>	<b>222</b>	<b>7</b>
Less: Prior Year Allocations	13,766	11,842	23,810	0	0	0	0	142	0	10
Carry-Forward	(862)	(11,709)	27	0	0	0	0	20	0	(3)
<b>Proposed Costs</b>	<b>\$12,043</b>	<b>\$(11,575)</b>	<b>\$23,864</b>	<b>\$0</b>	<b>\$0</b>	<b>\$(133)</b>	<b>\$21</b>	<b>\$181</b>	<b>\$222</b>	<b>\$4</b>

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Department	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	5158 Industrial Hemp Ordinance	5193 Highland EST Improv Redemption	5195 Boyd Ranch/Stone Improv Redmpt	5203 Agency Collections Payable
1 Building Occupancy	\$188	\$0	\$3,279	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Tax Assessment	152	0	0	0	0	0	0	0	0	0
4 External Audit	4	0	28	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	174	0	285	3,638	25	19	0	0	0	344
7 1202 Treasurer-Tax Collector	0	0	0	645	10	(768)	16	3	0	149
8 1205 General Services Department	732	0	0	0	0	0	0	0	0	0
9 1301 County Counsel	0	0	0	7,748	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	10,587	25,214	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>1,251</b>	<b>0</b>	<b>14,179</b>	<b>37,246</b>	<b>35</b>	<b>(749)</b>	<b>16</b>	<b>3</b>	<b>0</b>	<b>493</b>
Less: Prior Year Allocations	8,501	0	22,593	30,511	37	208	0	2	0	827
Carry-Forward	(7,251)	0	(8,414)	6,735	(2)	(957)	0	0	0	(334)
<b>Proposed Costs</b>	<b>\$(6,000)</b>	<b>\$0</b>	<b>\$5,765</b>	<b>\$43,980</b>	<b>\$32</b>	<b>\$(1,707)</b>	<b>\$16</b>	<b>\$3</b>	<b>\$0</b>	<b>\$158</b>

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Department	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	5241 City of Yuba City	5262 Sutter- Butte Flood Control	5263 Sac Area Flood Control
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	113	1,838	0	1,331	113	169	169	19	19
7 1202 Treasurer-Tax Collector	0	311	0	0	42,056	0	(276)	(2,305)	(1,493)	(40)
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>0</b>	<b>424</b>	<b>1,838</b>	<b>0</b>	<b>43,388</b>	<b>113</b>	<b>(107)</b>	<b>(2,136)</b>	<b>(1,474)</b>	<b>(22)</b>
Less: Prior Year Allocations	0	283	2,548	0	6,076	47	632	391	246	27
Carry-Forward	0	141	(710)	0	37,312	66	(739)	(2,527)	(1,720)	(48)
<b>Proposed Costs</b>	<b>\$0</b>	<b>\$565</b>	<b>\$1,128</b>	<b>\$0</b>	<b>\$80,700</b>	<b>\$178</b>	<b>\$(846)</b>	<b>\$(4,664)</b>	<b>\$(3,194)</b>	<b>\$(70)</b>

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Department	5265 FRAQMD	5267 Statewide Comm Infrastructure	5277 Narco	6401 Fairview Cemetery	6402 Live Oak Cemetery	6403 Meridian Cemetery Trust	6404 Nicolaus Cemetery	6405 Pleasant Grove Cemetery	6406 Sutter Cemetery	6415 Gilsizer County Drainage
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	31	6	0	948	2,228	0	231	385	9,534	1,752
7 1202 Treasurer-Tax Collector	0	(12)	79	33	663	2	26	51	530	1,194
8 1205 General Services Department	0	0	0	0	0	0	0	0	0	244
9 1301 County Counsel	2,441	0	0	0	116	0	0	0	0	906
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>	2,473	(5)	79	982	3,007	2	257	436	10,064	4,096
Less: Prior Year Allocations	23,171	17	19	2,058	7,677	10	421	684	28,735	11,571
Carry-Forward	(20,699)	(22)	60	(1,076)	(4,670)	(8)	(164)	(249)	(18,671)	(7,475)
<b>Proposed Costs</b>	<b>\$(18,226)</b>	<b>\$(27)</b>	<b>\$140</b>	<b>\$(95)</b>	<b>\$(1,664)</b>	<b>\$(5)</b>	<b>\$93</b>	<b>\$187</b>	<b>\$(8,607)</b>	<b>\$(3,378)</b>

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Department	6416 Live Oak Cemetery Spec'l 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	6429 Maintenance Area #7 Zone 2	6430 Maintenance Area #7 Zone 3	6431 Maintenance Area #7 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	557	13	770	510	4,883	1,912	19	19	19	19
7 1202 Treasurer-Tax Collector	0	(4)	89	24	419	227	(12)	(0)	(4)	(22)
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>	557	9	859	534	5,301	2,139	7	18	15	(3)
Less: Prior Year Allocations	662	409	1,570	689	12,167	2,683	29	24	24	27
Carry-Forward	(106)	(401)	(710)	(155)	(6,866)	(545)	(22)	(5)	(9)	(30)
<b>Proposed Costs</b>	<b>\$451</b>	<b>\$(392)</b>	<b>\$149</b>	<b>\$378</b>	<b>\$(1,565)</b>	<b>\$1,594</b>	<b>\$(15)</b>	<b>\$13</b>	<b>\$6</b>	<b>\$(33)</b>

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Department	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	6449 Reclamation District #1000	6451 Reclamation District #70	6452 Reclamation District #777
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	6	19	19,833	19	19	19	19	19	75	13
7 1202 Treasurer-Tax Collector	(0)	(4)	840	(3)	(5)	(2)	(100)	32	214	104
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>6</b>	<b>15</b>	<b>20,673</b>	<b>15</b>	<b>13</b>	<b>17</b>	<b>(81)</b>	<b>51</b>	<b>289</b>	<b>117</b>
Less: Prior Year Allocations	7	24	29,045	24	25	24	27	26	216	67
Carry-Forward	(1)	(9)	(8,372)	(9)	(11)	(7)	(108)	25	73	50
<b>Proposed Costs</b>	<b>\$5</b>	<b>\$6</b>	<b>\$12,301</b>	<b>\$7</b>	<b>\$2</b>	<b>\$9</b>	<b>\$(188)</b>	<b>\$75</b>	<b>\$361</b>	<b>\$166</b>



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Department	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	6470 Sutter County Resource Conservtn	6471 LAFCO	6480 Butte Water District
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	19	81	6	0	6	38	31	0	325	19
7 1202 Treasurer-Tax Collector	(1)	574	106	146	(0)	(134)	165	2	9	(21)
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>	17	656	112	146	6	(97)	196	2	335	(2)
Less: Prior Year Allocations	24	283	66	66	0	470	193	2,670	646	24
Carry-Forward	(6)	372	46	79	6	(567)	3	(2,668)	(311)	(26)
<b>Proposed Costs</b>	<b>\$11</b>	<b>\$1,028</b>	<b>\$158</b>	<b>\$225</b>	<b>\$12</b>	<b>\$(664)</b>	<b>\$199</b>	<b>\$(2,666)</b>	<b>\$23</b>	<b>\$(28)</b>

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Department	6481 Feather Water District	6484 SCSD- 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	7565 Sutter Co Schools	7577 Yuba Community College	7601 E Nicolaus High 2000 Debt
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	19	68	19	13	19	0	19	19	19	19
7 1202 Treasurer-Tax Collector	(124)	673	(45)	(7)	(25)	0	0	22,578	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>	(105)	741	(26)	5	(6)	0	19	22,597	19	19
Less: Prior Year Allocations	32	390	27	17	18	0	16	28,202	23	23
Carry-Forward	(137)	351	(53)	(12)	(24)	0	3	(5,605)	(5)	(5)
<b>Proposed Costs</b>	<b>\$(243)</b>	<b>\$1,093</b>	<b>\$(79)</b>	<b>\$(7)</b>	<b>\$(30)</b>	<b>\$0</b>	<b>\$22</b>	<b>\$16,992</b>	<b>\$14</b>	<b>\$14</b>

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Department	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	7657 Yuba Comm College Distrb	7659 Yuba College Go Bond	7661 LO#04- 1 Series A Bonds Db
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	19	38	56	31	19	19	19	19	0	81
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	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>19</b>	<b>38</b>	<b>56</b>	<b>31</b>	<b>19</b>	<b>19</b>	<b>19</b>	<b>19</b>	<b>0</b>	<b>81</b>
Less: Prior Year Allocations	8	39	70	39	23	23	23	23	0	62
Carry-Forward	11	(1)	(14)	(8)	(5)	(5)	(5)	(5)	0	19
<b>Proposed Costs</b>	<b>\$30</b>	<b>\$36</b>	<b>\$42</b>	<b>\$24</b>	<b>\$14</b>	<b>\$14</b>	<b>\$14</b>	<b>\$14</b>	<b>\$0</b>	<b>\$100</b>

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Department	7663 East Nicolaus H 2014 Debt Svc	NVBH North Valley Beh Health	YSDI Yuba- Sutter Disposal	4103-59 COVID19- CMSP CERG	4103-71 Housing & Disability Advocacy	4103-765 ELC Enhncng Det Exp	4103-92 COVID19 Elc Enhncng Det	4103-93 COVID19 Vaccince Clinic	4121-00 Homeless Services	4121-58 COVID PHEP 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	0	0	0	0	0	0	0	0	0	0
5 1102 County Administrator	0	0	0	0	0	0	0	0	37,959	0
6 1201 Auditor-Controller	19	0	0	0	0	0	0	0	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	2,421	0	0	0	0	0	0	0	0
10 1401 Human Resources	0	0	0	0	0	0	1,086	0	0	0
11 1700 Building Maintenance	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>19</b>	<b>2,421</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,086</b>	<b>0</b>	<b>37,959</b>	<b>0</b>
Less: Prior Year Allocations	23	5,575	0	0	0	0	0	0	0	0
Carry-Forward	(5)	(3,154)	0	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>\$14</b>	<b>\$(734)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,086</b>	<b>\$0</b>	<b>\$37,959</b>	<b>\$0</b>

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Department	4121-751 Homeless Emergency Asst	4103-758 Homeless- Better Way	4121-756 Housing & Disability Advocacy	4121-759 Homeless Tent Camping Site	4121-760 Hwy 99/20 Homeless	4121-762 Homeless Operations	4121-763 Homeless Sv ESG-CV2	4121-764 CARES CSBG	1813 Property Tax Software	1818 Homekey Project
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	401	0	0	0	0	0	0	0	0
6 1201 Auditor-Controller	0	0	0	0	0	0	0	0	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	0	1,086	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>0</b>	<b>1,487</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>
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	0	0
Carry-Forward	0	0	0	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>\$0</b>	<b>\$1,487</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>

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<b>Department</b>	<b>Total</b>
1 Building Occupancy	\$378,238
2 Equipment Depreciation	820,031
3 Tax Assessment	53,657
4 External Audit	23,184
5 1102 County Administrator	401,967
6 1201 Auditor-Controller	1,304,917
7 1202 Treasurer-Tax Collector	100,089
8 1205 General Services Department	278,005
9 1301 County Counsel	763,370
10 1401 Human Resources	892,440
11 1700 Building Maintenance	3,124,753
<b>Total Current Allocations</b>	<b>8,140,652</b>
Less: Prior Year Allocations	9,272,930
Carry-Forward	(1,244,019)
<b>Proposed Costs</b>	<b>\$6,896,633</b>

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**Carry Forward Schedule**

Department	Current Allocation	Prior Year Allocation	Carry- Forward	Adjustments	Proposed Cost
12 1101 Board of Supervisors	43,278	71,384	(28,107)	0	15,171
13 1105 Clerk of the Board	21,199	11,267	9,932	0	31,131
14 1203 Assessor	163,243	184,150	(20,907)	0	142,337
15 1204 Revenue Collection	9,121	18,420	(9,299)	0	(178)
16 1502 Elections	119,186	126,365	(7,178)	0	112,008
17 1600 Sheriff-Communications	185,606	168,601	17,005	0	202,611
18 1920 Engineering Services	65,792	70,051	(4,259)	0	61,533
19 1922 Water Resources	9,300	18,516	(9,216)	0	84
20 1925 Emergency Management	16	0	0	0	16
21 1925-30 Emergency COVID-19	77	0	0	0	77
22 2103 Sheriff's Court Bailiffs	23,302	47,458	(24,156)	0	(855)
23 2106 Public Defender	7,968	7,920	48	0	8,015
24 2112 Consolidated Courts	3,826	1,709	2,116	0	5,942
25 2125 District Attorney	69,860	69,203	657	0	70,517
26 2125-01 DA-Criminal Division	116,991	134,612	(17,621)	0	99,370
27 2125-03 DA-Victim/Witness Assistance	0	291	(291)	0	(291)
28 2125-05 DA-Statutory Rape Vert Prose	0	0	0	0	0
29 2201 Sheriff-Coroner	804,071	756,588	47,484	0	851,555
30 2205 Sheriff-Boat Patrol	3,049	9,988	(6,939)	0	(3,891)
31 2208 Sheriff-Live Oak Contract	23,325	32,454	(9,128)	0	14,197
32 2301 Sheriff-County Jail	726,113	699,530	26,583	0	752,696
33 2302 Anti-Drug Abuse Enforcement	0	0	0	0	0
34 2304 Probation	211,355	308,070	(96,715)	0	114,641
35 2309 Bi-County Juvenile Hall	8,183	8,228	(45)	0	8,138
36 2310 Public Administrator	0	0	0	0	0
37 2401 Emergency Services	43,321	62,222	(18,901)	0	24,420
38 2402 Fire Services Administration	13,150	20,472	(7,323)	0	5,827
39 2601 Agricultural Commissioner	224,287	247,170	(22,883)	0	201,403
40 2706 Recorder	62,929	89,554	(26,625)	0	36,303
41 2709 Pub. Guardian/Conservator	185,888	113,747	72,142	0	258,030
42 2710 County Clerk	16,370	29,779	(13,409)	0	2,961
43 2721 Development Services	211,611	181,258	30,354	0	241,965
44 2724-24 Planning & Building	160,992	95,581	65,411	0	226,403
45 2724-31 Community Services Building	21,239	28,226	(6,987)	0	14,252
46 2724-32 Code Enforcement Svcs	28,289	12,287	16,001	0	44,290
47 2725 Environmental Health	39,846	43,222	(3,375)	0	36,471
48 2726 Animal Control	2,870	9,466	(6,596)	0	(3,725)
49 2727 CUPA	2,101	2,338	(237)	0	1,864
50 3100 Road	105,078	109,298	(4,220)	0	100,858
51 3200 County Airport	1,214	450	764	0	1,978

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Department	Current Allocation	Prior Year Allocation	Carry- Forward	Adjustments	Proposed Cost
52 3300 Transportation Development	49	106	(57)	0	(9)
53 4102-00 Mental Health	549,293	612,830	(63,537)	0	485,756
54 4103-10 Health	267,042	377,367	(110,325)	0	156,717
55 4104-00 Mental Health Service Act	4,465	7,442	(2,977)	0	1,488
56 4120-00 Human Services Admin	152,880	164,455	(11,575)	0	141,306
57 4580 Fleet Management ISF	64,955	45,705	19,250	0	84,205
58 4581 Information Technology ISF	170,745	181,581	(10,836)	0	159,909
59 4590 Liability Insurance ISF	14,499	8,217	6,283	0	20,782
60 4591 Workers' Comp. Ins. ISF	11,389	24,147	(12,759)	0	(1,370)
61 4595 Employee Wellness Services	4,131	4,387	(256)	0	3,875
62 5000 Trial Court Agency	55,798	21,981	33,817	0	89,615
63 5101-00 Welfare	455,274	755,930	(300,656)	0	154,617
64 5200 IHSS Public Authority	2,943	3,038	(95)	0	2,848
65 6201 County Library	128,188	252,322	(124,134)	0	4,054
66 6301 Bi-County Farm Advisor	47,704	36,228	11,477	0	59,181
67 7101 Parks and Recreation	161,218	62,337	98,881	0	260,099
68 7201 Community Memorial Museum	42,961	112,648	(69,687)	0	(26,725)
69 7203 Vets Memorial Community Bldg	91,967	87,224	4,743	0	96,710
70 0112 Child Supp Serv Reimb/Adjustme	74,848	116,467	(41,619)	0	33,229
71 0140 County Local Revenue Fund	11,546	12,680	(1,134)	0	10,412
72 0177 CCPIF SB 678	238	1,133	(895)	0	(657)
73 0184 Sheriff Inmate Welfare	5,002	8,709	(3,708)	0	1,294
74 0241 Public Safety Realignment 2011	14	19	(5)	0	9
75 0252 Emergency Medical Service	514	1,892	(1,378)	0	(864)
76 0253 RLF CDBG Housing Rehabilitatio	84	712	(628)	0	(544)
77 0273 Local Innovation	46	75	(29)	0	18
78 0284 CDBG Housing Rehab 04-STB	101	180	(79)	0	21
79 0289 EDBG PI Fund	114	1,621	(1,507)	0	(1,392)
80 0296 BSCC Jag Mental Health Training	9	0	0	0	9
81 0301 County Service Area G	3,772	89	3,683	0	7,455
82 0305 County Service Area F	78,342	82,626	(4,284)	0	74,057
83 0309 County Service Area C	3,790	4,408	(618)	0	3,172
84 0311 County Service Area D	3,814	5,125	(1,311)	0	2,503
85 0320 Sutter County Water Agency	448	2,339	(1,891)	0	(1,443)
86 0321 Lo Canal Operations & Maintence	998	722	276	0	1,274
87 0326 County Water Zone #4	108	488	(381)	0	(273)
88 0327 County Water Zone #5	253	1,151	(898)	0	(644)
89 0329 County Water Zone #7	93	424	(330)	0	(237)
90 0330 County Water Zone #8	8	49	(41)	0	(33)
91 0340 Co Consolid St Lighting District	1,022	2,708	(1,686)	0	(665)



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Department	Current Allocation	Prior Year Allocation	Carry- Forward	Adjustments	Proposed Cost
92 0395 Rio Ramaza Comm. Serv District	407	671	(265)	0	142
93 1103 Non-Departmental Expense	69,263	116,162	(46,899)	0	22,365
94 1209 General Revenues	1,083	19,305	(18,222)	0	(17,139)
95 1801 Plant Acquisition	1,357	4,446	(3,090)	0	(1,733)
96 1803 Capital Projects	85	7	78	0	163
97 1911 General Insurance & Bonds	637	1,603	(966)	0	(329)
98 1923 Flood Control	196	116	80	0	277
99 2104 Grand Jury	14,586	7,416	7,170	0	21,755
100 2109 Trial Court Funding	91	492	(402)	0	(311)
101 2125-04 DA-Spousal Abuser Prosecute	0	0	0	0	0
102 2125-08 DA-Criminal Investigation	86,857	93,575	(6,718)	0	80,139
103 2125-09 DA-Welfare Investigation	0	0	0	0	0
104 2125-72 Local Community Correction A	2,652	5,967	(3,315)	0	(663)
105 2127-00 Victim Services	63,873	83,044	(19,171)	0	44,702
106 2202 Net 5-Sheriff	4,679	7,448	(2,768)	0	1,911
107 2204 Sheriff's Trn Cnt	2,106	2,416	(311)	0	1,795
108 2215 Public Safety-County Share	0	(1)	1	0	1
109 2303 Delinquency Prevention Commiss	37	111	(75)	0	(38)
110 2403 February 2017 Flood	0	265	(265)	0	(265)
111 2703 Fish & Game Propagation	4,346	7,721	(3,376)	0	970
112 2711 Domestic Violence Centers	28	10	18	0	46
113 2724-29 Comm Svc Planning-Riego Rc	0	7,865	(7,865)	0	(7,865)
114 3000 Urban area Resident St Lightning	266	217	49	0	314
115 4102-01 Mental Health-Admin Support	91,280	137,160	(45,880)	0	45,400
116 4102-02 Mental Health-Homeless Mgt	0	2,601	(2,601)	0	(2,601)
117 4102-03 Mental Health-Crisis Clinic	78,035	107,576	(29,541)	0	48,494
118 4102-04 Mental Health-Community Ser	3,468	2,004	1,464	0	4,933
119 4102-07 Mental Health-Inpatient	298,363	178,129	120,234	0	418,596
120 4102-08 Mental Health-Managed Care	0	693	(693)	0	(693)
121 4102-09 Mental Health-IMD/SNF Facili	0	209	(209)	0	(209)
122 4102-10 Mental Health-Non IMD	251	605	(354)	0	(103)
123 4102-12 Mental Health-Day Treatment/	0	9,243	(9,243)	0	(9,243)
124 4102-13 Mental Health-Juvenile Hall/Je	0	0	0	0	0
125 4102-14 Mental Health-Homeless Meni	0	0	0	0	0
126 4102-15 Mental Health-Conditional Rel	244	859	(615)	0	(371)
127 4102-16 Mental Health-Outpatient/Adu	51,504	81,080	(29,576)	0	21,928
128 4102-17 Mental Health-Outpatient/Chik	69,831	89,233	(19,402)	0	50,428
129 4102-19 Mental Health-Children's IEP C	0	0	0	0	0
130 4102-20 Mental Health-Advocacy	0	10	(10)	0	(10)
131 4102-22 Mental Health-Camp Singer	0	10	(10)	0	(10)

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Department	Current Allocation	Prior Year Allocation	Carry- Forward	Adjustments	Proposed Cost
132 4102-25 Mental Health-Systems of Car	0	9,849	(9,849)	0	(9,849)
133 4102-26 Mental Health-Sutter County E	14,468	16,802	(2,334)	0	12,134
134 4102-29 Mental Health-Yuba County B	0	58	(58)	0	(58)
135 4102-31 Mental Health-CSS/Admin Su	0	174	(174)	0	(174)
136 4102-32 Mental Health-CSOC Adult Pr	0	48	(48)	0	(48)
137 4102-34 Mental Health-Victor Commun	0	19	(19)	0	(19)
138 4102-35 Mental Health-CSS/Direct/Cas	244	443	(199)	0	45
139 4102-36 Mental Health-Substance Abu	0	0	0	0	0
140 4102-38 Mental Health-Justice Asst. G	0	0	0	0	0
141 4102-41 Mental Health-Alcohol Admin	3,174	2,083	1,091	0	4,264
142 4102-42 Mental Health-Prevention	6,373	17,412	(11,039)	0	(4,667)
143 4102-44 Mental Health-Safe & Drug Fr	0	0	0	0	0
144 4102-48 Mental Health-Sutter Co CW I	6,253	8,378	(2,125)	0	4,128
145 4102-50 Mental Health-Drug Outpatien	0	641	(641)	0	(641)
146 4102-51 Mental Health-OFC	11,158	17,742	(6,584)	0	4,574
147 4102-52 Mental Health-Drug/Outreach	0	0	0	0	0
148 4102-53 Mental Health-Drug & Alcohol	0	0	0	0	0
149 4102-54 Mental Health-First Steps	17,629	44,980	(27,351)	0	(9,722)
150 4102-58 Mental Health-Drug Court SC	3,363	2,332	1,031	0	4,394
151 4102-59 Mental Health-Yuba County	244	39	205	0	450
152 4102-60 Mental Health-Walnut Grove C	0	10	(10)	0	(10)
153 4102-65 Mental Health-UR/QI Program	17,049	26,577	(9,529)	0	7,520
154 4102-68 Mental Health-Drug Medi-Cal	138	1,309	(1,171)	0	(1,033)
155 4102-72 Mental Health-Local Comm Cr	11,663	18,427	(6,764)	0	4,899
156 4102-80 Mental Health-SB678	0	10	(10)	0	(10)
157 4102-81 Mental Health-Juvenile Probat	0	19	(19)	0	(19)
158 4102-82 Mental Health-Forensic	16,230	36,686	(20,456)	0	(4,226)
159 4102-701 Mental Health-Youth and Far	22,963	45,205	(22,242)	0	721
160 4102-702 Mental Health-Youth & Fam	12,637	33,970	(21,333)	0	(8,696)
161 4102-704 Mental Health-Adult FSP Ser	27,844	27,839	4	0	27,848
162 4102-705 Mental Health-Adult Non-FSF	37,343	96,904	(59,562)	0	(22,219)
163 4102-706 Mental Health-Ethnic Outrea	22,629	37,915	(15,287)	0	7,342
164 4102-707 Mental Health-MHSA Homek	495	29	466	0	961
165 4102-712 Mental Health-Community Pr	32,596	28,958	3,637	0	36,233
166 4102-714 Mental Health-MH Serv Act I	0	106	(106)	0	(106)
167 4102-715 Mental Health-Work Educatc	1,634	171	1,462	0	3,096
168 4102-716 Mental Health-Innovation	1,098	1,272	(174)	0	924
169 4102-717 Mental Health-Administrative	6,932	9,015	(2,083)	0	4,849
170 4103-12 Health-Children & Family	244	4,219	(3,975)	0	(3,731)
171 4103-15 Health-Vital Statistics	208	270	(62)	0	145

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Department	Current Allocation	Prior Year Allocation	Carry- Forward	Adjustments	Proposed Cost
172 4103-20 Health-CCS	11,466	20,961	(9,495)	0	1,971
173 4103-22 Health-Homeless Pilot	18,336	12,864	5,471	0	23,807
174 4103-26 Health-MCH	5,459	4,435	1,025	0	6,484
175 4103-29 Health-Foster Care	559	4,333	(3,774)	0	(3,215)
176 4103-30 Health-Nursing Admin	4,117	8,808	(4,690)	0	(573)
177 4103-31 Health-CHDP	2,756	4,013	(1,257)	0	1,499
178 4103-33 Health-CMSP Local Health Cc	4,028	4,491	(463)	0	3,566
179 4103-35 Health-Field Nursing	4,288	3,362	926	0	5,214
180 4103-36 Health-Bioterrorism	4,393	9,788	(5,395)	0	(1,002)
181 4103-37 Health-Pandemic Flu Prepared	499	735	(236)	0	263
182 4103-38 Health-Acute Communicable I	11,679	15,356	(3,677)	0	8,002
183 4103-39 Health-Immunization Grant	495	449	46	0	540
184 4103-40 Health-WIC Nutrition	18,422	38,192	(19,770)	0	(1,348)
185 4103-43 Health-Homeland Security Gr	35	146	(111)	0	(76)
186 4103-45 Health-WIC Breast Feeding P	415	520	(105)	0	310
187 4103-49 Health-P3 Impl Mass Vacc Re	0	0	0	0	0
188 4103-50 Health-Laboratory	212	642	(429)	0	(217)
189 4103-51 Health-AIDS Surveillance	5	74	(70)	0	(65)
190 4103-53 Health-Tuberculosis	0	0	0	0	0
191 4103-54 Health-Chlamydia	0	61	(61)	0	(61)
192 4103-55 Health-Lead Poisoning	299	724	(425)	0	(126)
193 4103-56 Health-St Tuberculosis Grant	42	307	(265)	0	(222)
194 4103-57 Health-St. Medi-Cal Outreach	0	71	(71)	0	(71)
195 4103-58 COVID-19 PHEP Grant	3,014	0	0	0	3,014
196 4103-60 Health-Health Education	2,712	4,763	(2,050)	0	662
197 4103-62 Health-Non-Hlth Dept Immuniz	0	0	0	0	0
198 4103-65 Health-Community Chronic Di	34	143	(109)	0	(74)
199 4103-66 Health-Supp Nutritional Asst F	4,507	9,579	(5,072)	0	(565)
200 4103-67 Health-Supp Nutr Asst Prgm E	0	0	0	0	0
201 4103-68 Health-Ebola Supplemental	0	0	0	0	0
202 4103-69 Health - Oral Care	3,150	3,832	(683)	0	2,467
203 4103-78 Health-Injury Prevention	391	404	(13)	0	378
204 4103-81 Health-Public Health Clinic	5,678	11,054	(5,376)	0	302
205 4103-90 COVID-19 CDDSS Roomkey	70	0	0	0	70
206 4103-98 Health - Prop 56 Tobacco Tru	3	6,208	(6,206)	0	(6,203)
207 4103-99 Health-Tobacco Control	4,688	10,441	(5,753)	0	(1,065)
208 4109 MHSa Housing Prg	150	267	(116)	0	34
209 4110 General Health	0	376	(376)	0	(376)
210 4120-12 Children & Families	9,576	0	0	0	9,576
211 4120-93 Human Services-Security & C	0	0	0	0	0

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

Department	Current Allocation	Prior Year Allocation	Carry- Forward	Adjustments	Proposed Cost
212 4121-758 Homeless Better Way Prog	37,200	0	0	0	37,200
213 4134-00 Jail Medical	16,201	222	15,979	0	32,180
214 4134-72 Jail Medical-LCC	255	819	(564)	0	(310)
215 4151-00 COVID-19 Crisis Response	324	0	0	0	324
216 4151-91 COVID-19 HCFC Emergency	0	0	0	0	0
217 4152 COVID-19 Emergency Suppleme	0	0	0	0	0
218 4153 Cares Act Funding	2,167	0	0	0	2,167
219 4154 Homeless Funding	0	0	0	0	0
220 4155 American Recovery Act	6,444	0	0	0	6,444
221 4154-00 Homeless Funding Sources	153	0	0	0	153
222 4201 Non-County Providers	602	0	0	0	602
223 4301 California Children's Services	0	0	0	0	0
224 4400 Sutter Co Waterworks Dist #1	7,483	5,195	2,288	0	9,770
225 5101-05 Welfare-Social Workers Empy	39,179	65,358	(26,179)	0	13,001
226 5101-07 Welfare-Pub Authority Staffing	11,139	0	0	0	11,139
227 5101-10 Welfare-Admin Support	25,944	54,722	(28,778)	0	(2,834)
228 5101-15 Welfare-Non-Welfare Admin S	9,005	10,642	(1,637)	0	7,369
229 5101-20 Welfare-Social Services	80,940	90,219	(9,279)	0	71,660
230 5101-26 Homeless Support Prog	293	0	0	0	293
231 5101-30 Welfare-Eligibility & Nonservic	265,511	334,997	(69,485)	0	196,026
232 5101-35 Welfare-Welfare Fraud	12,904	13,766	(862)	0	12,043
233 5101-40 Welfare-Clerical Support	134	11,842	(11,709)	0	(11,575)
234 5101-45 Welfare-Adults	23,837	23,810	27	0	23,864
235 5201 In-Home Supportive Services	0	0	0	0	0
236 5204 TANF-Family Group	0	0	0	0	0
237 5206 TANF-Foster Care	(133)	0	0	0	(133)
238 5211 Delinquent Tax Sales Trust Fund	21	0	0	0	21
239 5302 General Relief	161	142	20	0	181
240 5502 OEM FY19Pub Safty Powershutc	222	0	0	0	222
241 5601 Veterans Service Officer	7	10	(3)	0	4
242 6201-35 Library-Literacy Prg	1,251	8,501	(7,251)	0	(6,000)
243 7202 Subsidy Requests Organizations	0	0	0	0	0
244 7204 Ettl Hall	14,179	22,593	(8,414)	0	5,765
245 5100 Children/Family Comm.	37,246	30,511	6,735	0	43,980
246 5116 DNA ID Prop 69 State	35	37	(2)	0	32
247 5121 Redevelopment Prop Tax	(749)	208	(957)	0	(1,707)
248 5158 Industrial Hemp Ordinance	16	0	0	0	16
249 5193 Highland EST Improv Redemptio	3	2	0	0	3
250 5195 Boyd Ranch/Stone Improv Redm	0	0	0	0	0
251 5203 Agency Collections Payable	493	827	(334)	0	158

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Department	Current Allocation	Prior Year Allocation	Carry- Forward	Adjustments	Proposed Cost
252 5209 Aid for Adoption	0	0	0	0	0
253 5212 Local Transportation Tax	424	283	141	0	565
254 5215 Tax Collector's Trust	1,838	2,548	(710)	0	1,128
255 5216 Consolidated Courts	0	0	0	0	0
256 5218 Taxes	43,388	6,076	37,312	0	80,700
257 5219 In Lieu Tax Trust	113	47	66	0	178
258 5240 City of Live Oak	(107)	632	(739)	0	(846)
259 5241 City of Yuba City	(2,136)	391	(2,527)	0	(4,664)
260 5262 Sutter-Butte Flood Control	(1,474)	246	(1,720)	0	(3,194)
261 5263 Sac Area Flood Control	(22)	27	(48)	0	(70)
262 5265 FRAQMD	2,473	23,171	(20,699)	0	(18,226)
263 5267 Statewide Comm Infrastructure	(5)	17	(22)	0	(27)
264 5277 Narco	79	19	60	0	140
265 6401 Fairview Cemetery	982	2,058	(1,076)	0	(95)
266 6402 Live Oak Cemetery	3,007	7,677	(4,670)	0	(1,664)
267 6403 Meridian Cemetery Trust	2	10	(8)	0	(5)
268 6404 Nicolaus Cemetery	257	421	(164)	0	93
269 6405 Pleasant Grove Cemetery	436	684	(249)	0	187
270 6406 Sutter Cemetery	10,064	28,735	(18,671)	0	(8,607)
271 6415 Gilsizer County Drainage	4,096	11,571	(7,475)	0	(3,378)
272 6416 Live Oak Cemetery Specl Assess	557	662	(106)	0	451
273 6419 Meridian Fire District	9	409	(401)	0	(392)
274 6420 Sutter Basin Fire	859	1,570	(710)	0	149
275 6424 Levee Disrt #1-Feather River	534	689	(155)	0	378
276 6426 Levee District #1	5,301	12,167	(6,866)	0	(1,565)
277 6427 Levee District #9	2,139	2,683	(545)	0	1,594
278 6428 Maintenance Area #3	7	29	(22)	0	(15)
279 6429 Maintenance Area #7 Zone 2	18	24	(5)	0	13
280 6430 Maintenance Area #7 Zone 3	15	24	(9)	0	6
281 6431 Maintenance Area #7 Zone 4	(3)	27	(30)	0	(33)
282 6434 Bear River Levee Maintenance	6	7	(1)	0	5
283 6435 Colusa Mosquito Abatement	15	24	(9)	0	6
284 6436 S-Y Mosquito & Vector Control	20,673	29,045	(8,372)	0	12,301
285 6437 Maintenance Area #16 Zone 1	15	24	(9)	0	7
286 6438 Maintenance Area #16 Zone 2	13	25	(11)	0	2
287 6439 Maintenance Area #16 Zone 3	17	24	(7)	0	9
288 6440 Maintenance Area #16 Zone 4	(81)	27	(108)	0	(188)
289 6449 Reclamation District #1000	51	26	25	0	75
290 6451 Reclamation District #70	289	216	73	0	361
291 6452 Reclamation District #777	117	67	50	0	166

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Department	Current Allocation	Prior Year Allocation	Carry- Forward	Adjustments	Proposed Cost
292 6453 Reclamation District #817	17	24	(6)	0	11
293 6455 Reclamation District #1001	656	283	372	0	1,028
294 6458 Reclamation District #2054	112	66	46	0	158
295 6459 Reclamation District #2056	146	66	79	0	225
296 6460 Reclamation District #2103	6	0	6	0	12
297 6461 Reclamation District #1500	(97)	470	(567)	0	(664)
298 6462 Reclamation District #1660	196	193	3	0	199
299 6470 Sutter County Resource Conserv	2	2,670	(2,668)	0	(2,666)
300 6471 LAFCO	335	646	(311)	0	23
301 6480 Butte Water District	(2)	24	(26)	0	(28)
302 6481 Feather Water District	(105)	32	(137)	0	(243)
303 6484 SCSD-90 Series A-Imprv Redem	741	390	351	0	1,093
304 6489 CA First Sutter	(26)	27	(53)	0	(79)
305 6490 CA Enterp Dev Auth Comm Pace	5	17	(12)	0	(7)
306 6491 California Hero Program	(6)	18	(24)	0	(30)
307 7561 Yuba City Unified CFD #1	0	0	0	0	0
308 7562 Woodland Unified	19	16	3	0	22
309 7565 Sutter Co Schools	22,597	28,202	(5,605)	0	16,992
310 7577 Yuba Community College	19	23	(5)	0	14
311 7601 E Nicolaus High 2000 Debt	19	23	(5)	0	14
312 7602 Woodland Unified Debt Ser	19	8	11	0	30
313 7607 Sutter High 2008 Bond Deb	38	39	(1)	0	36
314 7651 YC#99-1 Series C Bonds Db	56	70	(14)	0	42
315 7652 YC 2004-1 Meas K Bonds Deb	31	39	(8)	0	24
316 7654 Franklin Elem 2006 DBT Ser	19	23	(5)	0	14
317 7655 Yuba Comm. College Distr DS-A	19	23	(5)	0	14
318 7656 Yuba Comm. College Distr DS-B	19	23	(5)	0	14
319 7657 Yuba Comm College Distrb	19	23	(5)	0	14
320 7659 Yuba College Go Bond	0	0	0	0	0
321 7661 LO#04-1 Series A Bonds Db	81	62	19	0	100
322 7663 East Nicolaus H 2014 Debt Svc	19	23	(5)	0	14
323 NVBH North Valley Beh Health	2,421	5,575	(3,154)	0	(734)
324 YSDI Yuba-Sutter Disposal	0	0	0	0	0
325 4103-59 COVID19-CMSP CERG	0	0	0	0	0
326 4103-71 Housing & Disability Advocacy	0	0	0	0	0
327 4103-765 ELC Enhncng Det Exp	0	0	0	0	0
328 4103-92 COVID19 Elc Enhncng Det	1,086	0	0	0	1,086
329 4103-93 COVID19 Vaccince Clinic	0	0	0	0	0
330 4121-00 Homeless Services	37,959	0	0	0	37,959
331 4121-58 COVID PHEP Grant	0	0	0	0	0

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Department	Current Allocation	Prior Year Allocation	Carry- Forward	Adjustments	Proposed Cost
332 4121-751 Homeless Emergency Asst	0	0	0	0	0
333 4103-758 Homeless-Better Way	1,487	0	0	0	1,487
334 4121-756 Housing & Disability Advocac	0	0	0	0	0
335 4121-759 Homeless Tent Camping Site	0	0	0	0	0
336 4121-760 Hwy 99/20 Homeless	0	0	0	0	0
337 4121-762 Homeless Operations	0	0	0	0	0
338 4121-763 Homeless Sv ESG-CV2	0	0	0	0	0
339 4121-764 CARES CSBG	0	0	0	0	0
340 1813 Property Tax Software	0	0	0	0	0
341 1818 Homekey Project	0	0	0	0	0
<b>Total</b>	<b>8,140,652</b>	<b>9,272,930</b>	<b>(1,244,019)</b>	<b>0</b>	<b>6,896,633</b>

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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
<i>Salary % Split</i>		<i>.00%</i>	<i>.00%</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	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	2,414	0	0	0	2,414	0	0	0	0
433 Second Street	294	0	0	0	0	294	0	0	0
Courthouse West/Annex	794	0	0	0	0	0	794	0	0
Law Enforcement Center	166,138	0	0	0	0	0	0	166,138	0
142 Garden Highway	9,232	0	0	0	0	0	0	0	9,232
146 Garden Highway	902	0	0	0	0	0	0	0	0
1965 Live Oak Blvd	2,878	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	3,482	0	0	0	0	0	0	0	0
Single Occupancy	73,691	0	0	0	0	0	0	0	0
<b>Subtotal - Services &amp; Supplies</b>	<b>415,982</b>	<b>0</b>	<b>60,662</b>	<b>33,599</b>	<b>2,414</b>	<b>294</b>	<b>794</b>	<b>166,138</b>	<b>9,232</b>
<b>Department Cost Total</b>	<b>415,982</b>	<b>0</b>	<b>60,662</b>	<b>33,599</b>	<b>2,414</b>	<b>294</b>	<b>794</b>	<b>166,138</b>	<b>9,232</b>
<b>Adjustments to Cost</b>									
Subtotal - Adjustments	0	0	0	0	0	0	0	0	0
<b>Total Costs After Adjustments</b>	<b>415,982</b>	<b>0</b>	<b>60,662</b>	<b>33,599</b>	<b>2,414</b>	<b>294</b>	<b>794</b>	<b>166,138</b>	<b>9,232</b>
General Admin Distribution		0	0	0	0	0	0	0	0
<b>Grand Total</b>	<b>\$415,982</b>		<b>\$60,662</b>	<b>\$33,599</b>	<b>\$2,414</b>	<b>\$294</b>	<b>\$794</b>	<b>\$166,138</b>	<b>\$9,232</b>

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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	S	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	S	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	P	60,662	0	0	0	0	0	0
1130 Civic Center Blvd	P	33,599	0	0	0	0	0	0
Courthouse East	P	2,414	0	0	0	0	0	0
433 Second Street	P	294	0	0	0	0	0	0
Courthouse West/Annex	P	794	0	0	0	0	0	0
Law Enforcement Center	P	166,138	0	0	0	0	0	0
142 Garden Highway	P	9,232	0	0	0	0	0	0
146 Garden Highway	P	902	902	0	0	0	0	0
1965 Live Oak Blvd	P	2,878	0	2,878	0	0	0	0
1445 Veterans Memorial	P	55,893	0	0	55,893	0	0	0
1435 Veterans Memorial	P	6,004	0	0	0	6,004	0	0
750 Forbes Ave	P	3,482	0	0	0	0	3,482	0
Single Occupancy	P	73,691	0	0	0	0	0	73,691
<b>Subtotal - Services &amp; Supplies</b>		<b>415,982</b>	<b>902</b>	<b>2,878</b>	<b>55,893</b>	<b>6,004</b>	<b>3,482</b>	<b>73,691</b>
<b>Department Cost Total</b>		<b>415,982</b>	<b>902</b>	<b>2,878</b>	<b>55,893</b>	<b>6,004</b>	<b>3,482</b>	<b>73,691</b>
<b>Adjustments to Cost</b>								
Subtotal - Adjustments		0	0	0	0	0	0	0
<b>Total Costs After Adjustments</b>		<b>415,982</b>	<b>902</b>	<b>2,878</b>	<b>55,893</b>	<b>6,004</b>	<b>3,482</b>	<b>73,691</b>
General Admin Distribution			0	0	0	0	0	0
<b>Grand Total</b>		<b>\$415,982</b>	<b>\$902</b>	<b>\$2,878</b>	<b>\$55,893</b>	<b>\$6,004</b>	<b>\$3,482</b>	<b>\$73,691</b>

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B. Incoming Costs - (Default Spread Expense%)

No Indirect Costs

Dept:1 Building Occupancy

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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	2,660.21	13.96%	\$8,467	\$0	\$8,467	\$0	\$8,467
9 1301 County Counsel	2,866.96	15.04%	9,125	0	9,125	0	9,125
10 1401 Human Resources	5,360.08	28.12%	17,060	0	17,060	0	17,060
12 1101 Board of Supervisors	1,429.27	7.50%	4,549	0	4,549	0	4,549
13 1105 Clerk of the Board	1,045.81	5.49%	3,329	0	3,329	0	3,329
14 1203 Assessor	5,696.66	29.89%	18,132	0	18,132	0	18,132
<b>Subtotal</b>	<b>19,059.00</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:

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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	1,015.68	5.33%	\$1,791	\$0	\$1,791	\$0	\$1,791
18 1920 Engineering Services	2,005.59	10.52%	3,536	0	3,536	0	3,536
19 1922 Water Resources	234.30	1.23%	413	0	413	0	413
29 2201 Sheriff-Coroner	2,134.46	11.20%	3,763	0	3,763	0	3,763
37 2401 Emergency Services	713.44	3.74%	1,258	0	1,258	0	1,258
38 2402 Fire Services Administration	712.27	3.74%	1,256	0	1,256	0	1,256
43 2721 Development Services	4,195.11	22.01%	7,396	0	7,396	0	7,396
44 2724-24 Planning & Building	2,387.50	12.53%	4,209	0	4,209	0	4,209
45 2724-31 Community Services Building	240.16	1.26%	423	0	423	0	423
47 2725 Environmental Health	1,153.92	6.05%	2,034	0	2,034	0	2,034
105 2127-00 Victim Services	4,266.57	22.39%	7,521	0	7,521	0	7,521
<b>Subtotal</b>	<b>19,059.00</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:

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**Courthouse East Allocations**

**Dept:1 Building Occupancy**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 1102 County Administrator	223.68	0.79%	\$19	\$0	\$19	\$0	\$19
6 1201 Auditor-Controller	2,362.99	8.35%	202	0	202	0	202
7 1202 Treasurer-Tax Collector	2,093.64	7.40%	179	0	179	0	179
15 1204 Revenue Collection	221.46	0.78%	19	0	19	0	19
26 2125-01 DA-Criminal Division	6,902.55	24.40%	589	0	589	0	589
58 4581 Information Technology ISF	2,159.25	7.63%	184	0	184	0	184
93 1103 Non-Departmental Expense	7,266.12	25.68%	620	0	620	0	620
99 2104 Grand Jury	1,328.77	4.70%	113	0	113	0	113
102 2125-08 DA-Criminal Investigation	5,735.85	20.27%	489	0	489	0	489
<b>Subtotal</b>	<b>28,294.31</b>	<b>100.00%</b>	<b>2,414</b>	<b>0</b>	<b>2,414</b>	<b>0</b>	<b>2,414</b>
Direct Bills					0		0
<b>Total</b>					<b>\$2,414</b>		<b>\$2,414</b>

Basis Units: Square Footage  
 Source:

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2022-2023**

FY 2020-21  
 1/5/2022

**433 Second Street Allocations**

**Dept:1 Building Occupancy**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
40 2706 Recorder	4,155.01	75.50%	\$222	\$0	\$222	\$0	\$222
42 2710 County Clerk	1,347.99	24.50%	72	0	72	0	72
<b>Subtotal</b>	<b>5,503.00</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**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2022-2023**

FY 2020-21  
 1/5/2022

**Courthouse West/Annex Allocations**

**Dept:1 Building Occupancy**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
56 4120-00 Human Services Admin	1,604.66	6.68%	\$53	\$0	\$53	\$0	\$53
62 5000 Trial Court Agency	22,428.00	93.32%	741	0	741	0	741
<b>Subtotal</b>	24,032.66	100.00%	794	0	794	0	794
Direct Bills					0		0
<b>Total</b>					<b>\$794</b>		<b>\$794</b>

Basis Units: Rental Costs/Square Footage  
 Source:



**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2022-2023**

FY 2020-21  
 1/5/2022

**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	2.97%	\$4,932	\$0	\$4,932	\$0	\$4,932
29 2201 Sheriff-Coroner	8,036	10.64%	17,677	0	17,677	0	17,677
30 2205 Sheriff-Boat Patrol	351	0.46%	772	0	772	0	772
32 2301 Sheriff-County Jail	64,896	85.93%	142,757	0	142,757	0	142,757
<b>Subtotal</b>	<b>75,525</b>	<b>100.00%</b>	<b>166,138</b>	<b>0</b>	<b>166,138</b>	<b>0</b>	<b>166,138</b>
Direct Bills					0		0
<b>Total</b>					<b>\$166,138</b>		<b>\$166,138</b>

Basis Units: Square Footage  
 Source:

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2022-2023**

FY 2020-21  
 1/5/2022

**142 Garden Highway Allocations**

**Dept:1 Building Occupancy**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
39 2601 Agricultural Commissioner	7,222.44	60.19%	\$5,556	\$0	\$5,556	\$0	\$5,556
66 6301 Bi-County Farm Advisor	4,777.56	39.81%	3,675	0	3,675	0	3,675
<b>Subtotal</b>	<b>12,000.00</b>	<b>100.00%</b>	<b>9,232</b>	<b>0</b>	<b>9,232</b>	<b>0</b>	<b>9,232</b>
Direct Bills					0		0
<b>Total</b>					<b>\$9,232</b>		<b>\$9,232</b>

Basis Units: Square Footage  
 Source:

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2022-2023**

FY 2020-21  
 1/5/2022

**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	2,077.84	36.82%	\$332	\$0	\$332	\$0	\$332
11 1700 Building Maintenance	3,566.16	63.18%	570	0	570	0	570
<b>Subtotal</b>	5,644.00	100.00%	902	0	902	0	902
Direct Bills					0		0
<b>Total</b>					<b>\$902</b>		<b>\$902</b>

Basis Units: Square Footage  
 Source:

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2022-2023**

FY 2020-21  
 1/5/2022

**1965 Live Oak Allocations**

**Dept:1 Building Occupancy**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
41 2709 Pub. Guardian/Conservator	300	0.63%	\$18	\$0	\$18	\$0	\$18
53 4102-00 Mental Health	34,800	72.52%	2,087	0	2,087	0	2,087
63 5101-00 Welfare	12,888	26.86%	773	0	773	0	773
<b>Subtotal</b>	<b>47,988</b>	<b>100.00%</b>	<b>2,878</b>	<b>0</b>	<b>2,878</b>	<b>0</b>	<b>2,878</b>
Direct Bills					0		0
<b>Total</b>					<b>\$2,878</b>		<b>\$2,878</b>

Basis Units: Square Footage  
 Source:

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2022-2023**

FY 2020-21  
 1/5/2022

**1445 Veterans Memorial Allocations**

**Dept:1 Building Occupancy**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
53 4102-00 Mental Health	6,310.72	26.56%	\$14,847	\$0	\$14,847	\$0	\$14,847
54 4103-10 Health	17,447.28	73.44%	41,046	0	41,046	0	41,046
<b>Subtotal</b>	<b>23,758.00</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 2022-2023**

FY 2020-21  
 1/5/2022

**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
54 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 2022-2023**

FY 2020-21  
 1/5/2022

**750 Forbes Ave Allocations**

**Dept:1 Building Occupancy**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
65 6201 County Library	21,030	94.60%	\$3,294	\$0	\$3,294	\$0	\$3,294
242 6201-35 Library-Literacy Prg	1,200	5.40%	188	0	188	0	188
<b>Subtotal</b>	<b>22,230</b>	<b>100.00%</b>	<b>3,482</b>	<b>0</b>	<b>3,482</b>	<b>0</b>	<b>3,482</b>
Direct Bills					0		0
<b>Total</b>					<b>\$3,482</b>		<b>\$3,482</b>

Basis Units: Square Footage  
 Source:

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2022-2023**

FY 2020-21  
 1/5/2022

**Single Occupancy Bldgs Allocations**

**Dept:1 Building Occupancy**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
14 1203 Assessor	10,263.83	13.93%	\$10,264	\$0	\$10,264	\$0	\$10,264
29 2201 Sheriff-Coroner	3,233.74	4.39%	3,234	0	3,234	0	3,234
34 2304 Probation	12,789.62	17.36%	12,790	0	12,790	0	12,790
35 2309 Bi-County Juvenile Hall	8,092.50	10.98%	8,092	0	8,092	0	8,092
37 2401 Emergency Services	6,126.09	8.31%	6,126	0	6,126	0	6,126
39 2601 Agricultural Commissioner	140.00	0.19%	140	0	140	0	140
48 2726 Animal Control	172.33	0.23%	172	0	172	0	172
53 4102-00 Mental Health	238.13	0.32%	238	0	238	0	238
65 6201 County Library	607.26	0.82%	607	0	607	0	607
67 7101 Parks and Recreation	7,123.51	9.67%	7,123	0	7,123	0	7,123
68 7201 Community Memorial Museum	2,428.90	3.30%	2,429	0	2,429	0	2,429
69 7203 Vets Memorial Community Bldg	19,195.92	26.05%	19,196	0	19,196	0	19,196
244 7204 Ettl Hall	3,279.39	4.45%	3,279	0	3,279	0	3,279
<b>Subtotal</b>	<b>73,691.22</b>	<b>100.00%</b>	<b>73,691</b>	<b>0</b>	<b>73,691</b>	<b>0</b>	<b>73,691</b>
Direct Bills					0		0
<b>Total</b>					<b>\$73,691</b>		<b>\$73,691</b>

Basis Units: Depreciation Costs  
 Source:



**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2022-2023**

FY 2020-21  
 1/5/2022

**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	\$8,467	\$0	\$19	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6 1201 Auditor-Controller	0	0	202	0	0	0	0	0	0	0
7 1202 Treasurer-Tax Collector	0	0	179	0	0	0	0	0	0	0
8 1205 General Services Department	0	0	0	0	0	0	0	332	0	0
9 1301 County Counsel	9,125	0	0	0	0	0	0	0	0	0
10 1401 Human Resources	17,060	0	0	0	0	0	0	0	0	0
11 1700 Building Maintenance	0	1,791	0	0	0	0	0	570	0	0
12 1101 Board of Supervisors	4,549	0	0	0	0	0	0	0	0	0
13 1105 Clerk of the Board	3,329	0	0	0	0	0	0	0	0	0
14 1203 Assessor	18,132	0	0	0	0	0	0	0	0	0
15 1204 Revenue Collection	0	0	19	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	4,932	0	0	0	0
18 1920 Engineering Services	0	3,536	0	0	0	0	0	0	0	0
19 1922 Water Resources	0	413	0	0	0	0	0	0	0	0
26 2125-01 DA-Criminal Division	0	0	589	0	0	0	0	0	0	0
29 2201 Sheriff-Coroner	0	3,763	0	0	0	17,677	0	0	0	0
30 2205 Sheriff-Boat Patrol	0	0	0	0	0	772	0	0	0	0
32 2301 Sheriff-County Jail	0	0	0	0	0	142,757	0	0	0	0
34 2304 Probation	0	0	0	0	0	0	0	0	0	0
35 2309 Bi-County Juvenile Hall	0	0	0	0	0	0	0	0	0	0
37 2401 Emergency Services	0	1,258	0	0	0	0	0	0	0	0
38 2402 Fire Services Administration	0	1,256	0	0	0	0	0	0	0	0
39 2601 Agricultural Commissioner	0	0	0	0	0	0	5,556	0	0	0
40 2706 Recorder	0	0	0	222	0	0	0	0	0	0
41 2709 Pub. Guardian/Conservator	0	0	0	0	0	0	0	0	18	0
42 2710 County Clerk	0	0	0	72	0	0	0	0	0	0
43 2721 Development Services	0	7,396	0	0	0	0	0	0	0	0
44 2724-24 Planning & Building	0	4,209	0	0	0	0	0	0	0	0
45 2724-31 Community Services Building	0	423	0	0	0	0	0	0	0	0
47 2725 Environmental Health	0	2,034	0	0	0	0	0	0	0	0
48 2726 Animal Control	0	0	0	0	0	0	0	0	0	0
53 4102-00 Mental Health	0	0	0	0	0	0	0	0	2,087	14,847
54 4103-10 Health	0	0	0	0	0	0	0	0	0	41,046
56 4120-00 Human Services Admin	0	0	0	0	53	0	0	0	0	0
58 4581 Information Technology ISF	0	0	184	0	0	0	0	0	0	0
62 5000 Trial Court Agency	0	0	0	0	741	0	0	0	0	0
63 5101-00 Welfare	0	0	0	0	0	0	0	0	773	0
65 6201 County Library	0	0	0	0	0	0	0	0	0	0
66 6301 Bi-County Farm Advisor	0	0	0	0	0	0	3,675	0	0	0
67 7101 Parks and Recreation	0	0	0	0	0	0	0	0	0	0

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2022-2023**

FY 2020-21  
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**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
68 7201 Community Memorial Museum	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69 7203 Vets Memorial Community Bldg	0	0	0	0	0	0	0	0	0	0
93 1103 Non-Departmental Expense	0	0	620	0	0	0	0	0	0	0
99 2104 Grand Jury	0	0	113	0	0	0	0	0	0	0
102 2125-08 DA-Criminal Investigation	0	0	489	0	0	0	0	0	0	0
105 2127-00 Victim Services	0	7,521	0	0	0	0	0	0	0	0
242 6201-35 Library-Literacy Prg	0	0	0	0	0	0	0	0	0	0
244 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>\$2,414</b>	<b>\$294</b>	<b>\$794</b>	<b>\$166,138</b>	<b>\$9,232</b>	<b>\$902</b>	<b>\$2,878</b>	<b>\$55,893</b>

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2022-2023**

FY 2020-21  
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**Allocation Summary**

**Dept:1 Building Occupancy**

Department	1435 Veterans Memorial	750 Forbes Ave	Single Occupancy Bldgs	Total
5 1102 County Administrator	\$0	\$0	\$0	\$8,486
6 1201 Auditor-Controller	0	0	0	202
7 1202 Treasurer-Tax Collector	0	0	0	179
8 1205 General Services Department	0	0	0	332
9 1301 County Counsel	0	0	0	9,125
10 1401 Human Resources	0	0	0	17,060
11 1700 Building Maintenance	0	0	0	2,360
12 1101 Board of Supervisors	0	0	0	4,549
13 1105 Clerk of the Board	0	0	0	3,329
14 1203 Assessor	0	0	10,264	28,395
15 1204 Revenue Collection	0	0	0	19
16 1502 Elections	5,003	0	0	5,003
17 1600 Sheriff-Communications	0	0	0	4,932
18 1920 Engineering Services	0	0	0	3,536
19 1922 Water Resources	0	0	0	413
26 2125-01 DA-Criminal Division	0	0	0	589
29 2201 Sheriff-Coroner	0	0	3,234	24,674
30 2205 Sheriff-Boat Patrol	0	0	0	772
32 2301 Sheriff-County Jail	0	0	0	142,757
34 2304 Probation	0	0	12,790	12,790
35 2309 Bi-County Juvenile Hall	0	0	8,092	8,092
37 2401 Emergency Services	0	0	6,126	7,384
38 2402 Fire Services Administration	0	0	0	1,256
39 2601 Agricultural Commissioner	0	0	140	5,696
40 2706 Recorder	0	0	0	222
41 2709 Pub. Guardian/Conservator	0	0	0	18
42 2710 County Clerk	0	0	0	72
43 2721 Development Services	0	0	0	7,396
44 2724-24 Planning & Building	0	0	0	4,209
45 2724-31 Community Services Building	0	0	0	423
47 2725 Environmental Health	0	0	0	2,034
48 2726 Animal Control	0	0	172	172
53 4102-00 Mental Health	0	0	238	17,172
54 4103-10 Health	1,001	0	0	42,047
56 4120-00 Human Services Admin	0	0	0	53
58 4581 Information Technology ISF	0	0	0	184
62 5000 Trial Court Agency	0	0	0	741
63 5101-00 Welfare	0	0	0	773
65 6201 County Library	0	3,294	607	3,901
66 6301 Bi-County Farm Advisor	0	0	0	3,675
67 7101 Parks and Recreation	0	0	7,123	7,123

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2022-2023**

FY 2020-21  
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**Allocation Summary**

**Dept:1 Building Occupancy**

Department	1435 Veterans Memorial	750 Forbes Ave	Single Occupancy Bldgs	Total
68 7201 Community Memorial Museum	\$0	\$0	\$2,429	\$2,429
69 7203 Vets Memorial Community Bldg	0	0	19,196	19,196
93 1103 Non-Departmental Expense	0	0	0	620
99 2104 Grand Jury	0	0	0	113
102 2125-08 DA-Criminal Investigation	0	0	0	489
105 2127-00 Victim Services	0	0	0	7,521
242 6201-35 Library-Literacy Prg	0	188	0	188
244 7204 Ettl Hall	0	0	3,279	3,279
<b>Total</b>	<b>\$6,004</b>	<b>\$3,482</b>	<b>\$73,691</b>	<b>\$415,982</b>

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2022-2023**

FY 2020-21  
1/5/2022

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**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2022-2023**

FY 2020-21  
 1/5/2022

**A. Department Costs**

**Dept:2 Equipment Depreciation**

Description		Amount	General Admin	Equip Deprec
<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/>	<hr/>	<hr/>
Services & Supplies Cost				
Depreciation Costs	P	914,790	0	914,790
Subtotal - Services & Supplies		<hr/>	<hr/>	<hr/>
<b>Department Cost Total</b>		914,790	0	914,790
Adjustments to Cost				
Subtotal - Adjustments		<hr/>	<hr/>	<hr/>
<b>Total Costs After Adjustments</b>		914,790	0	914,790
General Admin Distribution			0	0
<b>Grand Total</b>		<hr/> <hr/>		<hr/> <hr/>

SUTTER COUNTY, CALIFORNIA  
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2022-2023

FY 2020-21  
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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 2022-2023**

FY 2020-21  
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Equip Deprec Allocations

Dept:2 Equipment Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 1102 County Administrator	1,658.14	0.18%	\$1,658	\$0	\$1,658	\$0	\$1,658
7 1202 Treasurer-Tax Collector	136.56	0.01%	137	0	137	0	137
8 1205 General Services Department	5,553.51	0.61%	5,554	0	5,554	0	5,554
9 1301 County Counsel	962.38	0.11%	962	0	962	0	962
10 1401 Human Resources	2,867.85	0.31%	2,868	0	2,868	0	2,868
11 1700 Building Maintenance	83,579.94	9.14%	83,580	0	83,580	0	83,580
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	3,272.66	0.36%	3,273	0	3,273	0	3,273
16 1502 Elections	8,764.05	0.96%	8,764	0	8,764	0	8,764
17 1600 Sheriff-Communications	127,984.61	13.99%	127,985	0	127,985	0	127,985
18 1920 Engineering Services	9,217.02	1.01%	9,217	0	9,217	0	9,217
19 1922 Water Resources	1,759.66	0.19%	1,760	0	1,760	0	1,760
25 2125 District Attorney	3,259.34	0.36%	3,259	0	3,259	0	3,259
26 2125-01 DA-Criminal Division	63,921.43	6.99%	63,921	0	63,921	0	63,921
29 2201 Sheriff-Coroner	299,529.84	32.74%	299,530	0	299,530	0	299,530
32 2301 Sheriff-County Jail	41,005.23	4.48%	41,005	0	41,005	0	41,005
34 2304 Probation	20,159.42	2.20%	20,159	0	20,159	0	20,159
37 2401 Emergency Services	9,774.78	1.07%	9,775	0	9,775	0	9,775
39 2601 Agricultural Commissioner	91,373.16	9.99%	91,373	0	91,373	0	91,373
40 2706 Recorder	1,890.55	0.21%	1,891	0	1,891	0	1,891
43 2721 Development Services	9,252.82	1.01%	9,253	0	9,253	0	9,253
44 2724-24 Planning & Building	786.50	0.09%	787	0	787	0	787
45 2724-31 Community Services Building	8,876.23	0.97%	8,876	0	8,876	0	8,876
46 2724-32 Code Enforcement Svcs	12,656.20	1.38%	12,656	0	12,656	0	12,656
47 2725 Environmental Health	8,876.23	0.97%	8,876	0	8,876	0	8,876
49 2727 CUPA	1,766.52	0.19%	1,767	0	1,767	0	1,767
54 4103-10 Health	22,139.81	2.42%	22,140	0	22,140	0	22,140
56 4120-00 Human Services Admin	4,127.75	0.45%	4,128	0	4,128	0	4,128
63 5101-00 Welfare	(2,356.03)	-0.26%	(2,356)	0	(2,356)	0	(2,356)
65 6201 County Library	6,365.44	0.70%	6,365	0	6,365	0	6,365
66 6301 Bi-County Farm Advisor	8,213.78	0.90%	8,214	0	8,214	0	8,214
67 7101 Parks and Recreation	539.30	0.06%	539	0	539	0	539
102 2125-08 DA-Criminal Investigation	53,447.20	5.84%	53,447	0	53,447	0	53,447
107 2204 Sheriff's Trn Cnt	2,034.45	0.22%	2,034	0	2,034	0	2,034



**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2022-2023**

FY 2020-21  
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**Equip Deprec Allocations**

**Dept:2 Equipment Depreciation**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<b>Subtotal</b>	914,789.76	100.00%	914,790	0	914,790	0	914,790
Direct Bills					0		0
<b>Total</b>					<b>\$914,790</b>		<b>\$914,790</b>

Basis Units: Depreciation  
 Source:

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2022-2023**

FY 2020-21  
 1/5/2022

**Allocation Summary**

**Dept:2 Equipment Depreciation**

Department	Equip Deprec	Total
5 1102 County Administrator	\$1,658	\$1,658
7 1202 Treasurer-Tax Collector	137	137
8 1205 General Services Department	5,554	5,554
9 1301 County Counsel	962	962
10 1401 Human Resources	2,868	2,868
11 1700 Building Maintenance	83,580	83,580
12 1101 Board of Supervisors	1,046	1,046
13 1105 Clerk of the Board	347	347
14 1203 Assessor	3,273	3,273
16 1502 Elections	8,764	8,764
17 1600 Sheriff-Communications	127,985	127,985
18 1920 Engineering Services	9,217	9,217
19 1922 Water Resources	1,760	1,760
25 2125 District Attorney	3,259	3,259
26 2125-01 DA-Criminal Division	63,921	63,921
29 2201 Sheriff-Coroner	299,530	299,530
32 2301 Sheriff-County Jail	41,005	41,005
34 2304 Probation	20,159	20,159
37 2401 Emergency Services	9,775	9,775
39 2601 Agricultural Commissioner	91,373	91,373
40 2706 Recorder	1,891	1,891
43 2721 Development Services	9,253	9,253
44 2724-24 Planning & Building	787	787
45 2724-31 Community Services Building	8,876	8,876
46 2724-32 Code Enforcement Svcs	12,656	12,656
47 2725 Environmental Health	8,876	8,876
49 2727 CUPA	1,767	1,767
54 4103-10 Health	22,140	22,140
56 4120-00 Human Services Admin	4,128	4,128
63 5101-00 Welfare	(2,356)	(2,356)
65 6201 County Library	6,365	6,365
66 6301 Bi-County Farm Advisor	8,214	8,214
67 7101 Parks and Recreation	539	539
102 2125-08 DA-Criminal Investigation	53,447	53,447
107 2204 Sheriff's Trn Cnt	2,034	2,034
<b>Total</b>	<b>\$914,790</b>	<b>\$914,790</b>

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2022-2023**

FY 2020-21  
1/5/2022

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**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2022-2023**

FY 2020-21  
 1/5/2022

**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	57,824	0	57,824
Subtotal - Services & Supplies		<hr/> 57,824	<hr/> 0	<hr/> 57,824
<b>Department Cost Total</b>		57,824	0	57,824
Adjustments to Cost				
Subtotal - Adjustments		<hr/> 0	<hr/> 0	<hr/> 0
<b>Total Costs After Adjustments</b>		57,824	0	57,824
General Admin Distribution			0	0
<b>Grand Total</b>		<hr/> <hr/> \$57,824	<hr/> <hr/> \$57,824	

SUTTER COUNTY, CALIFORNIA  
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2022-2023

FY 2020-21  
1/5/2022

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 2022-2023**

FY 2020-21  
 1/5/2022

**Tax Assessment Allocations**

**Dept:3 Tax Assessment**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 1102 County Administrator	319.13	0.55%	\$319	\$0	\$319	\$0	\$319
6 1201 Auditor-Controller	334.72	0.58%	335	0	335	0	335
7 1202 Treasurer-Tax Collector	271.36	0.47%	271	0	271	0	271
8 1205 General Services Department	391.25	0.68%	391	0	391	0	391
9 1301 County Counsel	343.94	0.59%	344	0	344	0	344
10 1401 Human Resources	643.02	1.11%	643	0	643	0	643
11 1700 Building Maintenance	1,863.27	3.22%	1,863	0	1,863	0	1,863
12 1101 Board of Supervisors	543.70	0.94%	544	0	544	0	544
13 1105 Clerk of the Board	125.46	0.22%	125	0	125	0	125
14 1203 Assessor	1,318.41	2.28%	1,318	0	1,318	0	1,318
15 1204 Revenue Collection	31.37	0.05%	31	0	31	0	31
17 1600 Sheriff-Communications	427.16	0.74%	427	0	427	0	427
18 1920 Engineering Services	293.27	0.51%	293	0	293	0	293
19 1922 Water Resources	34.26	0.06%	34	0	34	0	34
26 2125-01 DA-Criminal Division	806.22	1.39%	806	0	806	0	806
29 2201 Sheriff-Coroner	1,843.17	3.19%	1,843	0	1,843	0	1,843
30 2205 Sheriff-Boat Patrol	66.87	0.12%	67	0	67	0	67
32 2301 Sheriff-County Jail	13,246.63	22.91%	13,247	0	13,247	0	13,247
34 2304 Probation	1,626.56	2.81%	1,627	0	1,627	0	1,627
37 2401 Emergency Services	104.32	0.18%	104	0	104	0	104
38 2402 Fire Services Administration	104.15	0.18%	104	0	104	0	104
39 2601 Agricultural Commissioner	994.14	1.72%	994	0	994	0	994
40 2706 Recorder	500.65	0.87%	501	0	501	0	501
41 2709 Pub. Guardian/Conservator	33.40	0.06%	33	0	33	0	33
42 2710 County Clerk	162.43	0.28%	162	0	162	0	162
43 2721 Development Services	613.43	1.06%	613	0	613	0	613
44 2724-24 Planning & Building	349.11	0.60%	349	0	349	0	349
45 2724-31 Community Services Building	35.12	0.06%	35	0	35	0	35
47 2725 Environmental Health	168.73	0.29%	169	0	169	0	169
53 4102-00 Mental Health	6,092.54	10.54%	6,093	0	6,093	0	6,093
54 4103-10 Health	6,131.02	10.60%	6,131	0	6,131	0	6,131
56 4120-00 Human Services Admin	171.14	0.30%	171	0	171	0	171
58 4581 Information Technology ISF	1,059.86	1.83%	1,060	0	1,060	0	1,060
62 5000 Trial Court Agency	2,573.22	4.45%	2,573	0	2,573	0	2,573
63 5101-00 Welfare	1,572.28	2.72%	1,572	0	1,572	0	1,572
65 6201 County Library	2,937.27	5.08%	2,937	0	2,937	0	2,937
66 6301 Bi-County Farm Advisor	657.62	1.14%	658	0	658	0	658
68 7201 Community Memorial Museum	1,473.66	2.55%	1,474	0	1,474	0	1,474
69 7203 Vets Memorial Community Bldg	3,150.30	5.45%	3,150	0	3,150	0	3,150
93 1103 Non-Departmental Expense	2,633.01	4.55%	2,633	0	2,633	0	2,633
99 2104 Grand Jury	188.22	0.33%	188	0	188	0	188
102 2125-08 DA-Criminal Investigation	812.50	1.41%	812	0	812	0	812

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2022-2023**

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**Tax Assessment Allocations**

**Dept:3 Tax Assessment**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
105 2127-00 Victim Services	623.88	1.08%	\$624	\$0	\$624	\$0	\$624
242 6201-35 Library-Literacy Prg	152.39	0.26%	152	0	152	0	152
<b>Subtotal</b>	<b>57,824.18</b>	<b>100.00%</b>	<b>57,824</b>	<b>0</b>	<b>57,824</b>	<b>0</b>	<b>57,824</b>
Direct Bills					0		0
<b>Total</b>					<b>\$57,824</b>		<b>\$57,824</b>

Basis Units: County Cost  
 Source:

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2022-2023**

FY 2020-21  
 1/5/2022

**Allocation Summary**

**Dept:3 Tax Assessment**

Department	Tax Assessment	Total
5 1102 County Administrator	\$319	\$319
6 1201 Auditor-Controller	335	335
7 1202 Treasurer-Tax Collector	271	271
8 1205 General Services Department	391	391
9 1301 County Counsel	344	344
10 1401 Human Resources	643	643
11 1700 Building Maintenance	1,863	1,863
12 1101 Board of Supervisors	544	544
13 1105 Clerk of the Board	125	125
14 1203 Assessor	1,318	1,318
15 1204 Revenue Collection	31	31
17 1600 Sheriff-Communications	427	427
18 1920 Engineering Services	293	293
19 1922 Water Resources	34	34
26 2125-01 DA-Criminal Division	806	806
29 2201 Sheriff-Coroner	1,843	1,843
30 2205 Sheriff-Boat Patrol	67	67
32 2301 Sheriff-County Jail	13,247	13,247
34 2304 Probation	1,627	1,627
37 2401 Emergency Services	104	104
38 2402 Fire Services Administration	104	104
39 2601 Agricultural Commissioner	994	994
40 2706 Recorder	501	501
41 2709 Pub. Guardian/Conservator	33	33
42 2710 County Clerk	162	162
43 2721 Development Services	613	613
44 2724-24 Planning & Building	349	349
45 2724-31 Community Services Building	35	35
47 2725 Environmental Health	169	169
53 4102-00 Mental Health	6,093	6,093
54 4103-10 Health	6,131	6,131
56 4120-00 Human Services Admin	171	171
58 4581 Information Technology ISF	1,060	1,060
62 5000 Trial Court Agency	2,573	2,573
63 5101-00 Welfare	1,572	1,572
65 6201 County Library	2,937	2,937
66 6301 Bi-County Farm Advisor	658	658
68 7201 Community Memorial Museum	1,474	1,474
69 7203 Vets Memorial Community Bldg	3,150	3,150
93 1103 Non-Departmental Expense	2,633	2,633
99 2104 Grand Jury	188	188



**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2022-2023**

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**Allocation Summary**

**Dept:3 Tax Assessment**

<b>Department</b>	<b>Tax Assessment</b>	<b>Total</b>
102 2125-08 DA-Criminal Investigation	\$812	\$812
105 2127-00 Victim Services	624	624
242 6201-35 Library-Literacy Prg	152	152
<b>Total</b>	<u>\$57,824</u>	<u>\$57,824</u>

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2022-2023**

FY 2020-21  
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**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2022-2023**

FY 2020-21  
 1/5/2022

**A. Department Costs**

Dept:4 External Audit

Description		Amount	General Admin	External Audit	Direct Identified
<b>Personnel Costs</b>					
Salaries	S	0	0	0	0
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>	<i>.00%</i>
Benefits	S	0	0	0	0
Subtotal - Personnel Costs		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Services &amp; Supplies Cost</b>					
Audit Costs	P	67,524	0	26,032	41,492
Subtotal - Services & Supplies		<u>67,524</u>	<u>0</u>	<u>26,032</u>	<u>41,492</u>
<b>Department Cost Total</b>		67,524	0	26,032	41,492
<b>Adjustments to Cost</b>					
Subtotal - Adjustments		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Costs After Adjustments</b>		67,524	0	26,032	41,492
General Admin Distribution			0	0	0
<b>Grand Total</b>		<u><u>\$67,524</u></u>		<u><u>\$26,032</u></u>	<u><u>\$41,492</u></u>

SUTTER COUNTY, CALIFORNIA  
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2022-2023

FY 2020-21  
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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 2022-2023**

FY 2020-21  
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**External Audit Allocations**

**Dept:4 External Audit**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 1102 County Administrator	189	0.52%	\$135	\$0	\$135	\$0	\$135
6 1201 Auditor-Controller	286	0.78%	204	0	204	0	204
7 1202 Treasurer-Tax Collector	267	0.73%	190	0	190	0	190
8 1205 General Services Department	218	0.60%	155	0	155	0	155
9 1301 County Counsel	283	0.77%	202	0	202	0	202
10 1401 Human Resources	225	0.62%	160	0	160	0	160
11 1700 Building Maintenance	2,527	6.92%	1,801	0	1,801	0	1,801
12 1101 Board of Supervisors	173	0.47%	123	0	123	0	123
13 1105 Clerk of the Board	129	0.35%	92	0	92	0	92
14 1203 Assessor	173	0.47%	123	0	123	0	123
15 1204 Revenue Collection	737	2.02%	525	0	525	0	525
16 1502 Elections	372	1.02%	265	0	265	0	265
17 1600 Sheriff-Communications	386	1.06%	275	0	275	0	275
18 1920 Engineering Services	190	0.52%	135	0	135	0	135
19 1922 Water Resources	51	0.14%	36	0	36	0	36
21 1925-30 Emergency COVID-19	11	0.03%	8	0	8	0	8
22 2103 Sheriff's Court Bailiffs	24	0.07%	17	0	17	0	17
23 2106 Public Defender	303	0.83%	216	0	216	0	216
24 2112 Consolidated Courts	131	0.36%	93	0	93	0	93
26 2125-01 DA-Criminal Division	367	1.01%	262	0	262	0	262
29 2201 Sheriff-Coroner	943	2.58%	672	0	672	0	672
30 2205 Sheriff-Boat Patrol	33	0.09%	24	0	24	0	24
31 2208 Sheriff-Live Oak Contract	60	0.16%	43	0	43	0	43
32 2301 Sheriff-County Jail	1,203	3.29%	858	0	858	0	858
34 2304 Probation	1,075	2.94%	766	0	766	0	766
35 2309 Bi-County Juvenile Hall	13	0.04%	9	0	9	0	9
37 2401 Emergency Services	209	0.57%	149	0	149	0	149
38 2402 Fire Services Administration	171	0.47%	122	0	122	0	122
39 2601 Agricultural Commissioner	355	0.97%	253	0	253	0	253
40 2706 Recorder	161	0.44%	115	0	115	0	115
41 2709 Pub. Guardian/Conservator	167	0.46%	119	0	119	0	119
42 2710 County Clerk	152	0.42%	108	0	108	0	108
43 2721 Development Services	239	0.65%	170	0	170	0	170
44 2724-24 Planning & Building	234	0.64%	167	0	167	0	167
45 2724-31 Community Services Building	267	0.73%	190	0	190	0	190
46 2724-32 Code Enforcement Svcs	208	0.57%	148	0	148	0	148
47 2725 Environmental Health	190	0.52%	135	0	135	0	135
48 2726 Animal Control	3	0.01%	2	0	2	0	2
49 2727 CUPA	32	0.09%	23	0	23	0	23
50 3100 Road	1,132	3.10%	807	0	807	0	807
51 3200 County Airport	9	0.02%	6	0	6	0	6
52 3300 Transportation Development	7	0.02%	5	0	5	0	5

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2022-2023**

FY 2020-21  
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**External Audit Allocations**

**Dept:4 External Audit**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
53 4102-00 Mental Health	73	0.20%	\$52	\$0	\$52	\$0	\$52
54 4103-10 Health	430	1.18%	307	0	307	0	307
55 4104-00 Mental Health Service Act	2	0.01%	1	0	1	0	1
56 4120-00 Human Services Admin	176	0.48%	125	0	125	0	125
57 4580 Fleet Management ISF	1,652	4.52%	1,178	0	1,178	0	1,178
58 4581 Information Technology ISF	523	1.43%	373	0	373	0	373
59 4590 Liability Insurance ISF	23	0.06%	16	0	16	0	16
60 4591 Workers' Comp. Ins. ISF	19	0.05%	14	0	14	0	14
61 4595 Employee Wellness Services	107	0.29%	76	0	76	0	76
62 5000 Trial Court Agency	1	0.00%	1	0	1	0	1
63 5101-00 Welfare	955	2.62%	681	0	681	0	681
64 5200 IHSS Public Authority	195	0.53%	139	0	139	0	139
65 6201 County Library	255	0.70%	182	0	182	0	182
66 6301 Bi-County Farm Advisor	164	0.45%	117	0	117	0	117
67 7101 Parks and Recreation	238	0.65%	170	0	170	0	170
68 7201 Community Memorial Museum	105	0.29%	75	0	75	0	75
69 7203 Vets Memorial Community Bldg	105	0.29%	75	0	75	0	75
70 0112 Child Supp Serv Reimb/Adjustme	257	0.70%	183	0	183	0	183
71 0140 County Local Revenue Fund	20	0.05%	14	0	14	0	14
73 0184 Sheriff Inmate Welfare	270	0.74%	192	0	192	0	192
74 0241 Public Safety Realignment 2011	2	0.01%	1	0	1	0	1
75 0252 Emergency Medical Service	6	0.02%	4	0	4	0	4
79 0289 EDBG PI Fund	1	0.00%	1	0	1	0	1
81 0301 County Service Area G	4	0.01%	3	0	3	0	3
82 0305 County Service Area F	1,478	4.05%	1,054	0	1,054	0	1,054
83 0309 County Service Area C	188	0.51%	134	0	134	0	134
84 0311 County Service Area D	205	0.56%	146	0	146	0	146
86 0321 Lo Canal Operations & Maintence	6	0.02%	4	0	4	0	4
91 0340 Co Consolid St Lighting District	13	0.04%	9	0	9	0	9
92 0395 Rio Ramaza Comm. Serv District	38	0.10%	27	0	27	0	27
93 1103 Non-Departmental Expense	729	2.00%	520	0	520	0	520
94 1209 General Revenues	7	0.02%	5	0	5	0	5
95 1801 Plant Acquisition	69	0.19%	49	0	49	0	49
96 1803 Capital Projects	9	0.02%	6	0	6	0	6
97 1911 General Insurance & Bonds	2	0.01%	1	0	1	0	1
98 1923 Flood Control	12	0.03%	9	0	9	0	9
99 2104 Grand Jury	99	0.27%	71	0	71	0	71
100 2109 Trial Court Funding	13	0.04%	9	0	9	0	9
102 2125-08 DA-Criminal Investigation	71	0.19%	51	0	51	0	51
105 2127-00 Victim Services	339	0.93%	242	0	242	0	242
106 2202 Net 5-Sheriff	1	0.00%	1	0	1	0	1
109 2303 Delinquency Prevention Commis	5	0.01%	4	0	4	0	4

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2022-2023**

FY 2020-21  
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**External Audit Allocations**

**Dept:4 External Audit**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
111 2703 Fish & Game Propagation	24	0.07%	\$17	\$0	\$17	\$0	\$17
112 2711 Domestic Violence Centers	4	0.01%	3	0	3	0	3
114 3000 Urban area Resident St Lightning	13	0.04%	9	0	9	0	9
115 4102-01 Mental Health-Admin Support	703	1.93%	501	0	501	0	501
117 4102-03 Mental Health-Crisis Clinic	397	1.09%	283	0	283	0	283
118 4102-04 Mental Health-Community Ser	353	0.97%	252	0	252	0	252
119 4102-07 Mental Health-Inpatient	1,048	2.87%	747	0	747	0	747
122 4102-10 Mental Health-Non IMD	1	0.00%	1	0	1	0	1
127 4102-16 Mental Health-Outpatient/Adu	1,092	2.99%	778	0	778	0	778
128 4102-17 Mental Health-Outpatient/Chil	659	1.80%	470	0	470	0	470
133 4102-26 Mental Health-Sutter County E	285	0.78%	203	0	203	0	203
141 4102-41 Mental Health-Alcohol Admin	260	0.71%	185	0	185	0	185
142 4102-42 Mental Health-Prevention	317	0.87%	226	0	226	0	226
144 4102-48 Mental Health-Sutter Co CW I	273	0.75%	195	0	195	0	195
146 4102-51 Mental Health-OFC	344	0.94%	245	0	245	0	245
149 4102-54 Mental Health-First Steps	390	1.07%	278	0	278	0	278
150 4102-58 Mental Health-Drug Court SC	265	0.73%	189	0	189	0	189
153 4102-65 Mental Health-UR/QI Program	324	0.89%	231	0	231	0	231
155 4102-72 Mental Health-Local Comm C	289	0.79%	206	0	206	0	206
158 4102-82 Mental Health-Forensic	327	0.90%	233	0	233	0	233
159 4102-701 Mental Health-Youth and Far	521	1.43%	371	0	371	0	371
160 4102-702 Mental Health-Youth & Fam	321	0.88%	229	0	229	0	229
161 4102-704 Mental Health-Adult FSP Ser	364	1.00%	259	0	259	0	259
162 4102-705 Mental Health-Adult Non-FSI	572	1.57%	408	0	408	0	408
163 4102-706 Mental Health-Ethnic Outrea	445	1.22%	317	0	317	0	317
164 4102-707 Mental Health-MHSA Homek	1	0.00%	1	0	1	0	1
165 4102-712 Mental Health-Community Pr	570	1.56%	406	0	406	0	406
167 4102-715 Mental Health-Work Educat	46	0.13%	33	0	33	0	33
168 4102-716 Mental Health-Innovation	1	0.00%	1	0	1	0	1
169 4102-717 Mental Health-Administrative	289	0.79%	206	0	206	0	206
172 4103-20 Health-CCS	57	0.16%	41	0	41	0	41
173 4103-22 Health-Homeless Pilot	83	0.23%	59	0	59	0	59
174 4103-26 Health-MCH	54	0.15%	38	0	38	0	38
175 4103-29 Health-Foster Care	13	0.04%	9	0	9	0	9
176 4103-30 Health-Nursing Admin	23	0.06%	16	0	16	0	16
177 4103-31 Health-CHDP	17	0.05%	12	0	12	0	12
178 4103-33 Health-CMSP Local Health Cc	15	0.04%	11	0	11	0	11
179 4103-35 Health-Field Nursing	77	0.21%	55	0	55	0	55
180 4103-36 Health-Bioterrorism	18	0.05%	13	0	13	0	13
181 4103-37 Health-Pandemic Flu Prepare	18	0.05%	13	0	13	0	13
182 4103-38 Health-Acute Communicable I	28	0.08%	20	0	20	0	20
183 4103-39 Health-Immunization Grant	9	0.02%	6	0	6	0	6

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2022-2023**

FY 2020-21  
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**External Audit Allocations**

Dept:4 External Audit

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
184 4103-40 Health-WIC Nutrition	105	0.29%	\$75	\$0	\$75	\$0	\$75
185 4103-43 Health-Homeland Security Gr	2	0.01%	1	0	1	0	1
186 4103-45 Health-WIC Breast Feeding P	13	0.04%	9	0	9	0	9
188 4103-50 Health-Laboratory	29	0.08%	21	0	21	0	21
192 4103-55 Health-Lead Poisoning	6	0.02%	4	0	4	0	4
195 4103-58 COVID-19 PHEP Grant	120	0.33%	86	0	86	0	86
196 4103-60 Health-Health Education	23	0.06%	16	0	16	0	16
198 4103-65 Health-Community Chronic Di	2	0.01%	1	0	1	0	1
199 4103-66 Health-Supp Nutritional Asst F	26	0.07%	19	0	19	0	19
202 4103-69 Health - Oral Care	33	0.09%	24	0	24	0	24
203 4103-78 Health-Injury Prevention	3	0.01%	2	0	2	0	2
204 4103-81 Health-Public Health Clinic	24	0.07%	17	0	17	0	17
205 4103-90 COVID-19 CDDSS Roomkey	10	0.03%	7	0	7	0	7
207 4103-99 Health-Tobacco Control	83	0.23%	59	0	59	0	59
210 4120-12 Children & Families	2	0.01%	1	0	1	0	1
212 4121-758 Homeless Better Way Prog	86	0.24%	61	0	61	0	61
213 4134-00 Jail Medical	24	0.07%	17	0	17	0	17
224 4400 Sutter Co Waterworks Dist #1	216	0.59%	154	0	154	0	154
225 5101-05 Welfare-Social Workers Empy	132	0.36%	94	0	94	0	94
226 5101-07 Welfare-Pub Authority Staffing	29	0.08%	21	0	21	0	21
227 5101-10 Welfare-Admin Support	667	1.83%	475	0	475	0	475
228 5101-15 Welfare-Non-Welfare Admin S	2	0.01%	1	0	1	0	1
229 5101-20 Welfare-Social Services	579	1.59%	413	0	413	0	413
230 5101-26 Homeless Support Prog	7	0.02%	5	0	5	0	5
231 5101-30 Welfare-Eligibility & Nonservic	407	1.11%	290	0	290	0	290
232 5101-35 Welfare-Welfare Fraud	44	0.12%	31	0	31	0	31
234 5101-45 Welfare-Adults	107	0.29%	76	0	76	0	76
238 5211 Delinquent Tax Sales Trust Fund	3	0.01%	2	0	2	0	2
240 5502 OEM FY19Pub Safty Powershutc	5	0.01%	4	0	4	0	4
241 5601 Veterans Service Officer	1	0.00%	1	0	1	0	1
242 6201-35 Library-Literacy Prg	6	0.02%	4	0	4	0	4
244 7204 Ettl Hall	39	0.11%	28	0	28	0	28
<b>Subtotal</b>	<b>36,517</b>	<b>100.00%</b>	<b>26,032</b>	<b>0</b>	<b>26,032</b>	<b>0</b>	<b>26,032</b>
Direct Bills					0		0
<b>Total</b>					<b>\$26,032</b>		<b>\$26,032</b>

Basis Units: Number of Warrants  
 Source:



**SUTTER COUNTY, CALIFORNIA**  
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**Direct Identified Allocations**

Dept:4 External Audit

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
50 3100 Road	3,268	7.88%	\$3,268	\$(3,268)	\$0	\$0	\$0
53 4102-00 Mental Health	10,757	25.93%	10,757	(10,757)	0	0	0
57 4580 Fleet Management ISF	2,000	4.82%	2,000	(2,000)	0	0	0
58 4581 Information Technology ISF	3,000	7.23%	3,000	(3,000)	0	0	0
59 4590 Liability Insurance ISF	2,000	4.82%	2,000	(2,000)	0	0	0
60 4591 Workers' Comp. Ins. ISF	2,000	4.82%	2,000	(2,000)	0	0	0
63 5101-00 Welfare	18,467	44.51%	18,467	(18,467)	0	0	0
<b>Subtotal</b>	41,492	100.00%	41,492	(41,492)	0	0	0
Direct Bills					41,492		41,492
<b>Total</b>					<b>\$41,492</b>		<b>\$41,492</b>

Basis Units: Direct Identified  
 Source:

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

Dept:4 External Audit

Department	External Audit	Direct Identified	Total
0 Direct Billed	\$0	\$41,492	\$41,492
5 1102 County Administrator	135	0	135
6 1201 Auditor-Controller	204	0	204
7 1202 Treasurer-Tax Collector	190	0	190
8 1205 General Services Department	155	0	155
9 1301 County Counsel	202	0	202
10 1401 Human Resources	160	0	160
11 1700 Building Maintenance	1,801	0	1,801
12 1101 Board of Supervisors	123	0	123
13 1105 Clerk of the Board	92	0	92
14 1203 Assessor	123	0	123
15 1204 Revenue Collection	525	0	525
16 1502 Elections	265	0	265
17 1600 Sheriff-Communications	275	0	275
18 1920 Engineering Services	135	0	135
19 1922 Water Resources	36	0	36
21 1925-30 Emergency COVID-19	8	0	8
22 2103 Sheriff's Court Bailiffs	17	0	17
23 2106 Public Defender	216	0	216
24 2112 Consolidated Courts	93	0	93
26 2125-01 DA-Criminal Division	262	0	262
29 2201 Sheriff-Coroner	672	0	672
30 2205 Sheriff-Boat Patrol	24	0	24
31 2208 Sheriff-Live Oak Contract	43	0	43
32 2301 Sheriff-County Jail	858	0	858
34 2304 Probation	766	0	766
35 2309 Bi-County Juvenile Hall	9	0	9
37 2401 Emergency Services	149	0	149
38 2402 Fire Services Administration	122	0	122
39 2601 Agricultural Commissioner	253	0	253
40 2706 Recorder	115	0	115
41 2709 Pub. Guardian/Conservator	119	0	119
42 2710 County Clerk	108	0	108
43 2721 Development Services	170	0	170
44 2724-24 Planning & Building	167	0	167
45 2724-31 Community Services Building	190	0	190
46 2724-32 Code Enforcement Svcs	148	0	148
47 2725 Environmental Health	135	0	135
48 2726 Animal Control	2	0	2
49 2727 CUPA	23	0	23
50 3100 Road	807	0	807

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

Dept:4 External Audit

Department	External Audit	Direct Identified	Total
51 3200 County Airport	\$6	\$0	\$6
52 3300 Transportation Development	5	0	5
53 4102-00 Mental Health	52	0	52
54 4103-10 Health	307	0	307
55 4104-00 Mental Health Service Act	1	0	1
56 4120-00 Human Services Admin	125	0	125
57 4580 Fleet Management ISF	1,178	0	1,178
58 4581 Information Technology ISF	373	0	373
59 4590 Liability Insurance ISF	16	0	16
60 4591 Workers' Comp. Ins. ISF	14	0	14
61 4595 Employee Wellness Services	76	0	76
62 5000 Trial Court Agency	1	0	1
63 5101-00 Welfare	681	0	680
64 5200 IHSS Public Authority	139	0	139
65 6201 County Library	182	0	182
66 6301 Bi-County Farm Advisor	117	0	117
67 7101 Parks and Recreation	170	0	170
68 7201 Community Memorial Museum	75	0	75
69 7203 Vets Memorial Community Bldg	75	0	75
70 0112 Child Supp Serv Reimb/Adjustme	183	0	183
71 0140 County Local Revenue Fund	14	0	14
73 0184 Sheriff Inmate Welfare	192	0	192
74 0241 Public Safety Realignment 2011	1	0	1
75 0252 Emergency Medical Service	4	0	4
79 0289 EDBG PI Fund	1	0	1
81 0301 County Service Area G	3	0	3
82 0305 County Service Area F	1,054	0	1,054
83 0309 County Service Area C	134	0	134
84 0311 County Service Area D	146	0	146
86 0321 Lo Canal Operations & Maintence	4	0	4
91 0340 Co Consolid St Lighting District	9	0	9
92 0395 Rio Ramaza Comm. Serv District	27	0	27
93 1103 Non-Departmental Expense	520	0	520
94 1209 General Revenues	5	0	5
95 1801 Plant Acquisition	49	0	49
96 1803 Capital Projects	6	0	6
97 1911 General Insurance & Bonds	1	0	1
98 1923 Flood Control	9	0	9
99 2104 Grand Jury	71	0	71
100 2109 Trial Court Funding	9	0	9
102 2125-08 DA-Criminal Investigation	51	0	51

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2022-2023**

FY 2020-21  
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**Allocation Summary**

Dept:4 External Audit

Department	External Audit	Direct Identified	Total
105 2127-00 Victim Services	\$242	\$0	\$242
106 2202 Net 5-Sheriff	1	0	1
109 2303 Delinquency Prevention Commiss	4	0	4
111 2703 Fish & Game Propagation	17	0	17
112 2711 Domestic Violence Centers	3	0	3
114 3000 Urban area Resident St Lightning	9	0	9
115 4102-01 Mental Health-Admin Support	501	0	501
117 4102-03 Mental Health-Crisis Clinic	283	0	283
118 4102-04 Mental Health-Community Ser	252	0	252
119 4102-07 Mental Health-Inpatient	747	0	747
122 4102-10 Mental Health-Non IMD	1	0	1
127 4102-16 Mental Health-Outpatient/Adu	778	0	778
128 4102-17 Mental Health-Outpatient/Chik	470	0	470
133 4102-26 Mental Health-Sutter County E	203	0	203
141 4102-41 Mental Health-Alcohol Admin	185	0	185
142 4102-42 Mental Health-Prevention	226	0	226
144 4102-48 Mental Health-Sutter Co CW I	195	0	195
146 4102-51 Mental Health-OFC	245	0	245
149 4102-54 Mental Health-First Steps	278	0	278
150 4102-58 Mental Health-Drug Court SC	189	0	189
153 4102-65 Mental Health-UR/QI Program	231	0	231
155 4102-72 Mental Health-Local Comm Cc	206	0	206
158 4102-82 Mental Health-Forensic	233	0	233
159 4102-701 Mental Health-Youth and Far	371	0	371
160 4102-702 Mental Health-Youth & Fam	229	0	229
161 4102-704 Mental Health-Adult FSP Ser	259	0	259
162 4102-705 Mental Health-Adult Non-FSP	408	0	408
163 4102-706 Mental Health-Ethnic Outrea	317	0	317
164 4102-707 Mental Health-MHSA Homele	1	0	1
165 4102-712 Mental Health-Community Pr	406	0	406
167 4102-715 Mental Health-Work Educatio	33	0	33
168 4102-716 Mental Health-Innovation	1	0	1
169 4102-717 Mental Health-Administrative	206	0	206
172 4103-20 Health-CCS	41	0	41
173 4103-22 Health-Homeless Pilot	59	0	59
174 4103-26 Health-MCH	38	0	38
175 4103-29 Health-Foster Care	9	0	9
176 4103-30 Health-Nursing Admin	16	0	16
177 4103-31 Health-CHDP	12	0	12
178 4103-33 Health-CMSP Local Health Cc	11	0	11
179 4103-35 Health-Field Nursing	55	0	55

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2022-2023**

FY 2020-21  
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**Allocation Summary**

Dept:4 External Audit

Department	External Audit	Direct Identified	Total
180 4103-36 Health-Bioterrorism	\$13	\$0	\$13
181 4103-37 Health-Pandemic Flu Preparedness	13	0	13
182 4103-38 Health-Acute Communicable Diseases	20	0	20
183 4103-39 Health-Immunization Grant	6	0	6
184 4103-40 Health-WIC Nutrition	75	0	75
185 4103-43 Health-Homeland Security Grants	1	0	1
186 4103-45 Health-WIC Breast Feeding Program	9	0	9
188 4103-50 Health-Laboratory	21	0	21
192 4103-55 Health-Lead Poisoning	4	0	4
195 4103-58 COVID-19 PHEP Grant	86	0	86
196 4103-60 Health-Health Education	16	0	16
198 4103-65 Health-Community Chronic Diseases	1	0	1
199 4103-66 Health-Supp Nutritional Asst Food	19	0	19
202 4103-69 Health - Oral Care	24	0	24
203 4103-78 Health-Injury Prevention	2	0	2
204 4103-81 Health-Public Health Clinic	17	0	17
205 4103-90 COVID-19 CDDSS Roomkey	7	0	7
207 4103-99 Health-Tobacco Control	59	0	59
210 4120-12 Children & Families	1	0	1
212 4121-758 Homeless Better Way Program	61	0	61
213 4134-00 Jail Medical	17	0	17
224 4400 Sutter Co Waterworks Dist #1	154	0	154
225 5101-05 Welfare-Social Workers Employment	94	0	94
226 5101-07 Welfare-Pub Authority Staffing	21	0	21
227 5101-10 Welfare-Admin Support	475	0	475
228 5101-15 Welfare-Non-Welfare Admin Support	1	0	1
229 5101-20 Welfare-Social Services	413	0	413
230 5101-26 Homeless Support Program	5	0	5
231 5101-30 Welfare-Eligibility & Nonservicing	290	0	290
232 5101-35 Welfare-Welfare Fraud	31	0	31
234 5101-45 Welfare-Adults	76	0	76
238 5211 Delinquent Tax Sales Trust Fund	2	0	2
240 5502 OEM FY19Pub Safty Powershutdown	4	0	4
241 5601 Veterans Service Officer	1	0	1
242 6201-35 Library-Literacy Program	4	0	4
244 7204 Ettl Hall	28	0	28
<b>Total</b>	<b>\$26,032</b>	<b>\$41,492</b>	<b>\$67,524</b>

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2022-2023**

FY 2020-21  
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**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2022-2023**

FY 2020-21  
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**A. Department Costs**

Dept:5 1102 County Administrator

Description		Amount	General Admin	Personnel/Budget Prep	Departmental Assistance	Direct Identified Costs	COVID-19	General Govt
<b>Personnel Costs</b>								
Salaries	S1	813,077	368,043	47,804	68,048	15,691	103,332	210,159
<i>Salary % Split</i>			<i>45.27%</i>	<i>5.88%</i>	<i>8.37%</i>	<i>1.93%</i>	<i>12.71%</i>	<i>25.85%</i>
Benefits	S	412,424	186,686	24,248	34,516	7,959	52,414	106,601
<b>Subtotal - Personnel Costs</b>		<b>1,225,501</b>	<b>554,729</b>	<b>72,052</b>	<b>102,564</b>	<b>23,650</b>	<b>155,746</b>	<b>316,760</b>
<b>Services &amp; Supplies Cost</b>								
Services & Supplies	S	94,862	42,940	5,577	7,939	1,831	12,056	24,519
Intrafund Costs	S	294	133	17	25	6	37	76
Transfer Out	S	7,183	3,251	422	601	139	913	1,857
Federal Revenue	S	(37)	(17)	(2)	(3)	(1)	(5)	(10)
Revenue	S	(906)	(410)	(53)	(76)	(17)	(115)	(234)
Equipment Replacement	D	1,668	0	0	0	0	0	0
<b>Subtotal - Services &amp; Supplies</b>		<b>103,064</b>	<b>45,897</b>	<b>5,961</b>	<b>8,486</b>	<b>1,957</b>	<b>12,886</b>	<b>26,208</b>
<b>Department Cost Total</b>		<b>1,328,565</b>	<b>600,626</b>	<b>78,014</b>	<b>111,050</b>	<b>25,607</b>	<b>168,632</b>	<b>342,969</b>
<b>Adjustments to Cost</b>								
Equipment Replacement	D	(1,668)	0	0	0	0	0	0
<b>Subtotal - Adjustments</b>		<b>(1,668)</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>1,326,897</b>	<b>600,626</b>	<b>78,014</b>	<b>111,050</b>	<b>25,607</b>	<b>168,632</b>	<b>342,969</b>
General Admin Distribution			(600,626)	64,517	91,839	21,177	139,459	283,635
<b>Grand Total</b>		<b>\$1,326,897</b>		<b>\$142,531</b>	<b>\$202,889</b>	<b>\$46,783</b>	<b>\$308,090</b>	<b>\$626,604</b>
						not allocated	not allocated	

**SUTTER COUNTY, CALIFORNIA**  
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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	COVID-19	General Govt
1 1160 Civic Center	\$8,467	\$0	\$909	\$1,295	\$299	\$1,966	\$3,998
1 Courthouse East	19	0	2	3	1	4	9
Subtotal - Building Occupancy	8,486	0	912	1,298	299	1,970	4,007
2 Equip Deprec	1,658	0	178	254	58	385	783
Subtotal - Equipment Depreciation	1,658	0	178	254	58	385	783
3 Tax Assessment	319	0	34	49	11	74	151
Subtotal - Tax Assessment	319	0	34	49	11	74	151
4 External Audit	135	0	14	21	5	31	64
Subtotal - External Audit	135	0	14	21	5	31	64
5 Personnel/Budget Prep	0	909	98	139	32	211	429
5 Departmental Assistance	0	1,294	139	198	46	301	611
Subtotal - 1102 County Administrator	0	2,204	237	337	78	512	1,041
6 Departmental Accounting	0	4,885	525	747	172	1,134	2,307
6 Payroll Accounting	0	2,397	257	366	84	556	1,132
6 Claims Accounting	0	1,139	122	174	40	264	538
6 Internal Audit-County Wide	0	1,094	118	167	39	254	517
Subtotal - 1201 Auditor-Controller	0	9,515	1,022	1,455	335	2,209	4,493
8 Purchasing	0	455	49	70	16	106	215
Subtotal - 1205 General Services Depa	0	455	49	70	16	106	215
9 Legal Assistance	0	86,551	9,297	13,234	3,052	20,096	40,872
Subtotal - 1301 County Counsel	0	86,551	9,297	13,234	3,052	20,096	40,872
10 Employee/Labor Relations	0	3,240	348	495	114	752	1,530
10 Recruitment/Class Non-MSS	0	3,074	330	470	108	714	1,452
Subtotal - 1401 Human Resources	0	6,314	678	965	223	1,466	2,982
11 Maintenance	0	6,772	727	1,036	239	1,572	3,198
11 Grounds	0	3,253	349	497	115	755	1,536



**SUTTER COUNTY, CALIFORNIA**  
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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	COVID-19	General Govt
11 Custodial	\$0	\$5,137	\$552	\$786	\$181	\$1,193	\$2,426
11 Direct Expenditure	0	502	54	77	18	117	237
Subtotal - 1700 Building Maintenance	0	15,665	1,683	2,395	552	3,637	7,398
<b>Total Incoming</b>	<b>10,598</b>	<b>120,704</b>	<b>14,104</b>	<b>20,077</b>	<b>4,629</b>	<b>30,487</b>	<b>62,005</b>
<b>C. Total Allocated</b>		<b>\$1,458,199</b>	<b>\$156,635</b>	<b>\$222,965</b>	<b>\$51,413</b>	<b>\$338,577</b>	<b>\$688,609</b>
			10.74%	15.29%	3.53%	23.22%	47.22%

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2022-2023**

FY 2020-21  
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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
5 1102 County Administrator	6	0.63%	\$909	\$0	\$909	\$0	\$909
6 1201 Auditor-Controller	12	1.27%	1,819	0	1,819	165	1,984
7 1202 Treasurer-Tax Collector	8	0.84%	1,212	0	1,212	110	1,323
8 1205 General Services Department	10	1.05%	1,516	0	1,516	138	1,653
9 1301 County Counsel	6	0.63%	909	0	909	83	992
10 1401 Human Resources	7	0.74%	1,061	0	1,061	96	1,157
11 1700 Building Maintenance	24	2.53%	3,637	0	3,637	330	3,968
12 1101 Board of Supervisors	5	0.53%	758	0	758	69	827
13 1105 Clerk of the Board	2	0.21%	303	0	303	28	331
14 1203 Assessor	16	1.69%	2,425	0	2,425	220	2,645
15 1204 Revenue Collection	1	0.11%	152	0	152	14	165
16 1502 Elections	7	0.74%	1,061	0	1,061	96	1,157
17 1600 Sheriff-Communications	19	2.00%	2,879	0	2,879	262	3,141
18 1920 Engineering Services	6	0.63%	909	0	909	83	992
22 2103 Sheriff's Court Bailiffs	9	0.95%	1,364	0	1,364	124	1,488
23 2106 Public Defender	1	0.11%	152	0	152	14	165
25 2125 District Attorney	2	0.21%	303	0	303	28	331
26 2125-01 DA-Criminal Division	12	1.27%	1,819	0	1,819	165	1,984
29 2201 Sheriff-Coroner	49	5.17%	7,426	0	7,426	674	8,100
31 2208 Sheriff-Live Oak Contract	8	0.84%	1,212	0	1,212	110	1,323
32 2301 Sheriff-County Jail	54	5.70%	8,184	0	8,184	743	8,927
34 2304 Probation	41	4.32%	6,214	0	6,214	564	6,778
37 2401 Emergency Services	2	0.21%	303	0	303	28	331
38 2402 Fire Services Administration	1	0.11%	152	0	152	14	165
39 2601 Agricultural Commissioner	20	2.11%	3,031	0	3,031	275	3,306
40 2706 Recorder	6	0.63%	909	0	909	83	992
41 2709 Pub. Guardian/Conservator	4	0.42%	606	0	606	55	661
43 2721 Development Services	10	1.05%	1,516	0	1,516	138	1,653
44 2724-24 Planning & Building	4	0.42%	606	0	606	55	661
45 2724-31 Community Services Building	2	0.21%	303	0	303	28	331
47 2725 Environmental Health	6	0.63%	909	0	909	83	992
48 2726 Animal Control	1	0.11%	152	0	152	14	165
50 3100 Road	21	2.22%	3,183	0	3,183	289	3,472
54 4103-10 Health	11	1.16%	1,667	0	1,667	151	1,818
56 4120-00 Human Services Admin	15	1.58%	2,273	0	2,273	206	2,480
57 4580 Fleet Management ISF	4	0.42%	606	0	606	55	661
58 4581 Information Technology ISF	15	1.58%	2,273	0	2,273	206	2,480
60 4591 Workers' Comp. Ins. ISF	1	0.11%	152	0	152	14	165
65 6201 County Library	14	1.48%	2,122	0	2,122	193	2,314
66 6301 Bi-County Farm Advisor	3	0.32%	455	0	455	41	496
68 7201 Community Memorial Museum	3	0.32%	455	0	455	41	496
70 0112 Child Supp Serv Reimb/Adjustme	9	0.95%	1,364	0	1,364	124	1,488

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2022-2023**

FY 2020-21  
 1/5/2022

Personnel/Budget Prep Allocations

Dept:5 1102 County Administrator

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
73 0184 Sheriff Inmate Welfare	1	0.11%	\$152	\$0	\$152	\$14	\$165
82 0305 County Service Area F	19	2.00%	2,879	0	2,879	262	3,141
93 1103 Non-Departmental Expense	1	0.11%	152	0	152	14	165
102 2125-08 DA-Criminal Investigation	8	0.84%	1,212	0	1,212	110	1,323
104 2125-72 Local Community Correction A	1	0.11%	152	0	152	14	165
105 2127-00 Victim Services	7	0.74%	1,061	0	1,061	96	1,157
106 2202 Net 5-Sheriff	2	0.21%	303	0	303	28	331
115 4102-01 Mental Health-Admin Support	31	3.27%	4,698	0	4,698	427	5,125
117 4102-03 Mental Health-Crisis Clinic	35	3.69%	5,304	0	5,304	482	5,786
119 4102-07 Mental Health-Inpatient	37	3.90%	5,607	0	5,607	509	6,117
127 4102-16 Mental Health-Outpatient/Adu	12	1.27%	1,819	0	1,819	165	1,984
128 4102-17 Mental Health-Outpatient/Chik	20	2.11%	3,031	0	3,031	275	3,306
133 4102-26 Mental Health-Sutter County E	5	0.53%	758	0	758	69	827
142 4102-42 Mental Health-Prevention	1	0.11%	152	0	152	14	165
144 4102-48 Mental Health-Sutter Co CW I	2	0.21%	303	0	303	28	331
146 4102-51 Mental Health-OFC	3	0.32%	455	0	455	41	496
149 4102-54 Mental Health-First Steps	6	0.63%	909	0	909	83	992
153 4102-65 Mental Health-UR/QI Program	6	0.63%	909	0	909	83	992
155 4102-72 Mental Health-Local Comm Cc	4	0.42%	606	0	606	55	661
158 4102-82 Mental Health-Forensic	5	0.53%	758	0	758	69	827
159 4102-701 Mental Health-Youth and Far	8	0.84%	1,212	0	1,212	110	1,323
160 4102-702 Mental Health-Youth & Fam	4	0.42%	606	0	606	55	661
161 4102-704 Mental Health-Adult FSP Ser	11	1.16%	1,667	0	1,667	151	1,818
162 4102-705 Mental Health-Adult Non-FSP	11	1.16%	1,667	0	1,667	151	1,818
163 4102-706 Mental Health-Ethnic Outrea	8	0.84%	1,212	0	1,212	110	1,323
165 4102-712 Mental Health-Community Pr	8	0.84%	1,212	0	1,212	110	1,323
169 4102-717 Mental Health-Administrative	2	0.21%	303	0	303	28	331
172 4103-20 Health-CCS	5	0.53%	758	0	758	69	827
174 4103-26 Health-MCH	2	0.21%	303	0	303	28	331
176 4103-30 Health-Nursing Admin	2	0.21%	303	0	303	28	331
177 4103-31 Health-CHDP	1	0.11%	152	0	152	14	165
178 4103-33 Health-CMSP Local Health Cc	2	0.21%	303	0	303	28	331
179 4103-35 Health-Field Nursing	1	0.11%	152	0	152	14	165
180 4103-36 Health-Bioterrorism	2	0.21%	303	0	303	28	331
182 4103-38 Health-Acute Communicable I	6	0.63%	909	0	909	83	992
184 4103-40 Health-WIC Nutrition	8	0.84%	1,212	0	1,212	110	1,323
196 4103-60 Health-Health Education	1	0.11%	152	0	152	14	165
199 4103-66 Health-Supp Nutritional Asst F	2	0.21%	303	0	303	28	331
202 4103-69 Health - Oral Care	1	0.11%	152	0	152	14	165
204 4103-81 Health-Public Health Clinic	3	0.32%	455	0	455	41	496
210 4120-12 Children & Families	5	0.53%	758	0	758	69	827
212 4121-758 Homeless Better Way Prog	8	0.84%	1,212	0	1,212	110	1,323

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2022-2023**

FY 2020-21  
 1/5/2022

**Personnel/Budget Prep Allocations**

**Dept:5 1102 County Administrator**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
225 5101-05 Welfare-Social Workers Empr	18	1.90%	\$2,728	\$0	\$2,728	\$248	\$2,976
226 5101-07 Welfare-Pub Authority Staffing	4	0.42%	606	0	606	55	661
227 5101-10 Welfare-Admin Support	7	0.74%	1,061	0	1,061	96	1,157
228 5101-15 Welfare-Non-Welfare Admin S	4	0.42%	606	0	606	55	661
229 5101-20 Welfare-Social Services	28	2.95%	4,243	0	4,243	385	4,629
231 5101-30 Welfare-Eligibility & Nonservic	108	11.39%	16,367	0	16,367	1,487	17,854
232 5101-35 Welfare-Welfare Fraud	5	0.53%	758	0	758	69	827
234 5101-45 Welfare-Adults	9	0.95%	1,364	0	1,364	124	1,488
333 4103-758 Homeless-Better Way	1	0.11%	152	0	152	14	165
<b>Subtotal</b>	<b>948</b>	<b>100.00%</b>	<b>143,670</b>	<b>0</b>	<b>143,670</b>	<b>12,966</b>	<b>156,635</b>
Direct Bills					0		0
<b>Total</b>					<b>\$143,670</b>		<b>\$156,635</b>

Basis Units: Number of Employees  
 Source:

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2022-2023**

FY 2020-21  
 1/5/2022

**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	6	0.63%	\$1,294	\$0	\$1,294	\$0	\$1,294
6 1201 Auditor-Controller	12	1.27%	2,589	0	2,589	235	2,824
7 1202 Treasurer-Tax Collector	8	0.84%	1,726	0	1,726	157	1,883
8 1205 General Services Department	10	1.05%	2,157	0	2,157	196	2,353
9 1301 County Counsel	6	0.63%	1,294	0	1,294	118	1,412
10 1401 Human Resources	7	0.74%	1,510	0	1,510	137	1,647
11 1700 Building Maintenance	24	2.53%	5,177	0	5,177	470	5,648
12 1101 Board of Supervisors	5	0.53%	1,079	0	1,079	98	1,177
13 1105 Clerk of the Board	2	0.21%	431	0	431	39	471
14 1203 Assessor	16	1.69%	3,452	0	3,452	313	3,765
15 1204 Revenue Collection	1	0.11%	216	0	216	20	235
16 1502 Elections	7	0.74%	1,510	0	1,510	137	1,647
17 1600 Sheriff-Communications	19	2.00%	4,099	0	4,099	372	4,471
18 1920 Engineering Services	6	0.63%	1,294	0	1,294	118	1,412
22 2103 Sheriff's Court Bailiffs	9	0.95%	1,942	0	1,942	176	2,118
23 2106 Public Defender	1	0.11%	216	0	216	20	235
25 2125 District Attorney	2	0.21%	431	0	431	39	471
26 2125-01 DA-Criminal Division	12	1.27%	2,589	0	2,589	235	2,824
29 2201 Sheriff-Coroner	49	5.17%	10,571	0	10,571	960	11,531
31 2208 Sheriff-Live Oak Contract	8	0.84%	1,726	0	1,726	157	1,883
32 2301 Sheriff-County Jail	54	5.70%	11,649	0	11,649	1,058	12,707
34 2304 Probation	41	4.32%	8,845	0	8,845	803	9,648
37 2401 Emergency Services	2	0.21%	431	0	431	39	471
38 2402 Fire Services Administration	1	0.11%	216	0	216	20	235
39 2601 Agricultural Commissioner	20	2.11%	4,315	0	4,315	392	4,706
40 2706 Recorder	6	0.63%	1,294	0	1,294	118	1,412
41 2709 Pub. Guardian/Conservator	4	0.42%	863	0	863	78	941
43 2721 Development Services	10	1.05%	2,157	0	2,157	196	2,353
44 2724-24 Planning & Building	4	0.42%	863	0	863	78	941
45 2724-31 Community Services Building	2	0.21%	431	0	431	39	471
47 2725 Environmental Health	6	0.63%	1,294	0	1,294	118	1,412
48 2726 Animal Control	1	0.11%	216	0	216	20	235
50 3100 Road	21	2.22%	4,530	0	4,530	411	4,942
54 4103-10 Health	11	1.16%	2,373	0	2,373	216	2,589
56 4120-00 Human Services Admin	15	1.58%	3,236	0	3,236	294	3,530
57 4580 Fleet Management ISF	4	0.42%	863	0	863	78	941
58 4581 Information Technology ISF	15	1.58%	3,236	0	3,236	294	3,530
60 4591 Workers' Comp. Ins. ISF	1	0.11%	216	0	216	20	235
65 6201 County Library	14	1.48%	3,020	0	3,020	274	3,294
66 6301 Bi-County Farm Advisor	3	0.32%	647	0	647	59	706
68 7201 Community Memorial Museum	3	0.32%	647	0	647	59	706
70 0112 Child Supp Serv Reimb/Adjustme	9	0.95%	1,942	0	1,942	176	2,118

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2022-2023**

FY 2020-21  
 1/5/2022

**Departmental Assistance Allocations**

**Dept:5 1102 County Administrator**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
73 0184 Sheriff Inmate Welfare	1	0.11%	\$216	\$0	\$216	\$20	\$235
82 0305 County Service Area F	19	2.00%	4,099	0	4,099	372	4,471
93 1103 Non-Departmental Expense	1	0.11%	216	0	216	20	235
102 2125-08 DA-Criminal Investigation	8	0.84%	1,726	0	1,726	157	1,883
104 2125-72 Local Community Correction A	1	0.11%	216	0	216	20	235
105 2127-00 Victim Services	7	0.74%	1,510	0	1,510	137	1,647
106 2202 Net 5-Sheriff	2	0.21%	431	0	431	39	471
115 4102-01 Mental Health-Admin Support	31	3.27%	6,688	0	6,688	607	7,295
117 4102-03 Mental Health-Crisis Clinic	35	3.69%	7,550	0	7,550	686	8,236
119 4102-07 Mental Health-Inpatient	37	3.90%	7,982	0	7,982	725	8,707
127 4102-16 Mental Health-Outpatient/Adu	12	1.27%	2,589	0	2,589	235	2,824
128 4102-17 Mental Health-Outpatient/Chik	20	2.11%	4,315	0	4,315	392	4,706
133 4102-26 Mental Health-Sutter County E	5	0.53%	1,079	0	1,079	98	1,177
142 4102-42 Mental Health-Prevention	1	0.11%	216	0	216	20	235
144 4102-48 Mental Health-Sutter Co CW [	2	0.21%	431	0	431	39	471
146 4102-51 Mental Health-OFC	3	0.32%	647	0	647	59	706
149 4102-54 Mental Health-First Steps	6	0.63%	1,294	0	1,294	118	1,412
153 4102-65 Mental Health-UR/QI Program	6	0.63%	1,294	0	1,294	118	1,412
155 4102-72 Mental Health-Local Comm Cc	4	0.42%	863	0	863	78	941
158 4102-82 Mental Health-Forensic	5	0.53%	1,079	0	1,079	98	1,177
159 4102-701 Mental Health-Youth and Far	8	0.84%	1,726	0	1,726	157	1,883
160 4102-702 Mental Health-Youth & Fam	4	0.42%	863	0	863	78	941
161 4102-704 Mental Health-Adult FSP Ser	11	1.16%	2,373	0	2,373	216	2,589
162 4102-705 Mental Health-Adult Non-FSI	11	1.16%	2,373	0	2,373	216	2,589
163 4102-706 Mental Health-Ethnic Outrea	8	0.84%	1,726	0	1,726	157	1,883
165 4102-712 Mental Health-Community Pr	8	0.84%	1,726	0	1,726	157	1,883
169 4102-717 Mental Health-Administrative	2	0.21%	431	0	431	39	471
172 4103-20 Health-CCS	5	0.53%	1,079	0	1,079	98	1,177
174 4103-26 Health-MCH	2	0.21%	431	0	431	39	471
176 4103-30 Health-Nursing Admin	2	0.21%	431	0	431	39	471
177 4103-31 Health-CHDP	1	0.11%	216	0	216	20	235
178 4103-33 Health-CMSP Local Health Cc	2	0.21%	431	0	431	39	471
179 4103-35 Health-Field Nursing	1	0.11%	216	0	216	20	235
180 4103-36 Health-Bioterrorism	2	0.21%	431	0	431	39	471
182 4103-38 Health-Acute Communicable I	6	0.63%	1,294	0	1,294	118	1,412
184 4103-40 Health-WIC Nutrition	8	0.84%	1,726	0	1,726	157	1,883
196 4103-60 Health-Health Education	1	0.11%	216	0	216	20	235
199 4103-66 Health-Supp Nutritional Asst F	2	0.21%	431	0	431	39	471
202 4103-69 Health - Oral Care	1	0.11%	216	0	216	20	235
204 4103-81 Health-Public Health Clinic	3	0.32%	647	0	647	59	706
210 4120-12 Children & Families	5	0.53%	1,079	0	1,079	98	1,177
212 4121-758 Homeless Better Way Prog	8	0.84%	1,726	0	1,726	157	1,883

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2022-2023**

FY 2020-21  
 1/5/2022

**Departmental Assistance Allocations**

Dept:5 1102 County Administrator

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
225 5101-05 Welfare-Social Workers Empr	18	1.90%	\$3,883	\$0	\$3,883	\$353	\$4,236
226 5101-07 Welfare-Pub Authority Staffing	4	0.42%	863	0	863	78	941
227 5101-10 Welfare-Admin Support	7	0.74%	1,510	0	1,510	137	1,647
228 5101-15 Welfare-Non-Welfare Admin S	4	0.42%	863	0	863	78	941
229 5101-20 Welfare-Social Services	28	2.95%	6,040	0	6,040	549	6,589
231 5101-30 Welfare-Eligibility & Nonservic	108	11.39%	23,299	0	23,299	2,116	25,415
232 5101-35 Welfare-Welfare Fraud	5	0.53%	1,079	0	1,079	98	1,177
234 5101-45 Welfare-Adults	9	0.95%	1,942	0	1,942	176	2,118
333 4103-758 Homeless-Better Way	1	0.11%	216	0	216	20	235
<b>Subtotal</b>	<b>948</b>	<b>100.00%</b>	<b>204,509</b>	<b>0</b>	<b>204,509</b>	<b>18,456</b>	<b>222,965</b>
Direct Bills					0		0
<b>Total</b>					<b>\$204,509</b>		<b>\$222,965</b>

Basis Units: Number of Employees  
 Source:

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2022-2023**

FY 2020-21  
 1/5/2022

**Direct Identified Costs Allocations**

Dept:5 1102 County Administrator

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
29 2201 Sheriff-Coroner	739.16	4.58%	\$2,160	\$0	\$2,160	\$195	\$2,355
54 4103-10 Health	646.53	4.01%	1,889	0	1,889	171	2,060
56 4120-00 Human Services Admin	2,837.13	17.58%	8,291	0	8,291	748	9,039
330 4121-00 Homeless Services	11,914.61	73.83%	34,817	0	34,817	3,142	37,959
<b>Subtotal</b>	<b>16,137.43</b>	<b>100.00%</b>	<b>47,157</b>	<b>0</b>	<b>47,157</b>	<b>4,256</b>	<b>51,413</b>
Direct Bills					0		0
<b>Total</b>					<b>\$47,157</b>		<b>\$51,413</b>

Basis Units: Direct Costs  
 Source:



**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2022-2023**

FY 2020-21  
 1/5/2022

**Allocation Summary**

**Dept:5 1102 County Administrator**

Department	Personnel/Budget Prep	Departmental Assistance	Direct Identified Costs	COVID-19	General Govt	Total
5 1102 County Administrator	\$909	\$1,294	\$0	\$0	\$0	\$2,204
6 1201 Auditor-Controller	1,984	2,824	0	0	0	4,808
7 1202 Treasurer-Tax Collector	1,323	1,883	0	0	0	3,205
8 1205 General Services Department	1,653	2,353	0	0	0	4,006
9 1301 County Counsel	992	1,412	0	0	0	2,404
10 1401 Human Resources	1,157	1,647	0	0	0	2,804
11 1700 Building Maintenance	3,968	5,648	0	0	0	9,615
12 1101 Board of Supervisors	827	1,177	0	0	0	2,003
13 1105 Clerk of the Board	331	471	0	0	0	801
14 1203 Assessor	2,645	3,765	0	0	0	6,410
15 1204 Revenue Collection	165	235	0	0	0	401
16 1502 Elections	1,157	1,647	0	0	0	2,804
17 1600 Sheriff-Communications	3,141	4,471	0	0	0	7,612
18 1920 Engineering Services	992	1,412	0	0	0	2,404
22 2103 Sheriff's Court Bailiffs	1,488	2,118	0	0	0	3,606
23 2106 Public Defender	165	235	0	0	0	401
25 2125 District Attorney	331	471	0	0	0	801
26 2125-01 DA-Criminal Division	1,984	2,824	0	0	0	4,808
29 2201 Sheriff-Coroner	8,100	11,531	2,355	0	0	21,986
31 2208 Sheriff-Live Oak Contract	1,323	1,883	0	0	0	3,205
32 2301 Sheriff-County Jail	8,927	12,707	0	0	0	21,634
34 2304 Probation	6,778	9,648	0	0	0	16,426
37 2401 Emergency Services	331	471	0	0	0	801
38 2402 Fire Services Administration	165	235	0	0	0	401
39 2601 Agricultural Commissioner	3,306	4,706	0	0	0	8,013
40 2706 Recorder	992	1,412	0	0	0	2,404
41 2709 Pub. Guardian/Conservator	661	941	0	0	0	1,603
43 2721 Development Services	1,653	2,353	0	0	0	4,006
44 2724-24 Planning & Building	661	941	0	0	0	1,603
45 2724-31 Community Services Building	331	471	0	0	0	801
47 2725 Environmental Health	992	1,412	0	0	0	2,404
48 2726 Animal Control	165	235	0	0	0	401
50 3100 Road	3,472	4,942	0	0	0	8,413
54 4103-10 Health	1,818	2,589	2,060	0	0	6,467
56 4120-00 Human Services Admin	2,480	3,530	9,039	0	0	15,048
57 4580 Fleet Management ISF	661	941	0	0	0	1,603
58 4581 Information Technology ISF	2,480	3,530	0	0	0	6,010
60 4591 Workers' Comp. Ins. ISF	165	235	0	0	0	401
65 6201 County Library	2,314	3,294	0	0	0	5,609
66 6301 Bi-County Farm Advisor	496	706	0	0	0	1,202
68 7201 Community Memorial Museum	496	706	0	0	0	1,202

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2022-2023**

FY 2020-21  
 1/5/2022

**Allocation Summary**

Dept:5 1102 County Administrator

Department	Personnel/Budget Prep	Departmental Assistance	Direct Identified Costs	COVID-19	General Govt	Total
70 0112 Child Supp Serv Reimb/Adjustme	\$1,488	\$2,118	\$0	\$0	\$0	\$3,606
73 0184 Sheriff Inmate Welfare	165	235	0	0	0	401
82 0305 County Service Area F	3,141	4,471	0	0	0	7,612
93 1103 Non-Departmental Expense	165	235	0	0	0	401
102 2125-08 DA-Criminal Investigation	1,323	1,883	0	0	0	3,205
104 2125-72 Local Community Correction A	165	235	0	0	0	401
105 2127-00 Victim Services	1,157	1,647	0	0	0	2,804
106 2202 Net 5-Sheriff	331	471	0	0	0	801
115 4102-01 Mental Health-Admin Support	5,125	7,295	0	0	0	12,420
117 4102-03 Mental Health-Crisis Clinic	5,786	8,236	0	0	0	14,022
119 4102-07 Mental Health-Inpatient	6,117	8,707	0	0	0	14,823
127 4102-16 Mental Health-Outpatient/Adu	1,984	2,824	0	0	0	4,808
128 4102-17 Mental Health-Outpatient/Chik	3,306	4,706	0	0	0	8,013
133 4102-26 Mental Health-Sutter County E	827	1,177	0	0	0	2,003
142 4102-42 Mental Health-Prevention	165	235	0	0	0	401
144 4102-48 Mental Health-Sutter Co CW I	331	471	0	0	0	801
146 4102-51 Mental Health-OFC	496	706	0	0	0	1,202
149 4102-54 Mental Health-First Steps	992	1,412	0	0	0	2,404
153 4102-65 Mental Health-UR/QI Program	992	1,412	0	0	0	2,404
155 4102-72 Mental Health-Local Comm Cc	661	941	0	0	0	1,603
158 4102-82 Mental Health-Forensic	827	1,177	0	0	0	2,003
159 4102-701 Mental Health-Youth and Far	1,323	1,883	0	0	0	3,205
160 4102-702 Mental Health-Youth & Fam	661	941	0	0	0	1,603
161 4102-704 Mental Health-Adult FSP Ser	1,818	2,589	0	0	0	4,407
162 4102-705 Mental Health-Adult Non-FSP	1,818	2,589	0	0	0	4,407
163 4102-706 Mental Health-Ethnic Outrea	1,323	1,883	0	0	0	3,205
165 4102-712 Mental Health-Community Pr	1,323	1,883	0	0	0	3,205
169 4102-717 Mental Health-Administrative	331	471	0	0	0	801
172 4103-20 Health-CCS	827	1,177	0	0	0	2,003
174 4103-26 Health-MCH	331	471	0	0	0	801
176 4103-30 Health-Nursing Admin	331	471	0	0	0	801
177 4103-31 Health-CHDP	165	235	0	0	0	401
178 4103-33 Health-CMSP Local Health Cc	331	471	0	0	0	801
179 4103-35 Health-Field Nursing	165	235	0	0	0	401
180 4103-36 Health-Bioterrorism	331	471	0	0	0	801
182 4103-38 Health-Acute Communicable I	992	1,412	0	0	0	2,404
184 4103-40 Health-WIC Nutrition	1,323	1,883	0	0	0	3,205
196 4103-60 Health-Health Education	165	235	0	0	0	401
199 4103-66 Health-Supp Nutritional Asst F	331	471	0	0	0	801
202 4103-69 Health - Oral Care	165	235	0	0	0	401
204 4103-81 Health-Public Health Clinic	496	706	0	0	0	1,202

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2022-2023**

FY 2020-21  
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**Allocation Summary**

Dept:5 1102 County Administrator

Department	Personnel/Budget Prep	Departmental Assistance	Direct Identified Costs	COVID-19	General Govt	Total
210 4120-12 Children & Families	\$827	\$1,177	\$0	\$0	\$0	\$2,003
212 4121-758 Homeless Better Way Prog	1,323	1,883	0	0	0	3,205
225 5101-05 Welfare-Social Workers Empy	2,976	4,236	0	0	0	7,211
226 5101-07 Welfare-Pub Authority Staffing	661	941	0	0	0	1,603
227 5101-10 Welfare-Admin Support	1,157	1,647	0	0	0	2,804
228 5101-15 Welfare-Non-Welfare Admin S	661	941	0	0	0	1,603
229 5101-20 Welfare-Social Services	4,629	6,589	0	0	0	11,218
231 5101-30 Welfare-Eligibility & Nonservic	17,854	25,415	0	0	0	43,268
232 5101-35 Welfare-Welfare Fraud	827	1,177	0	0	0	2,003
234 5101-45 Welfare-Adults	1,488	2,118	0	0	0	3,606
330 4121-00 Homeless Services	0	0	37,959	0	0	37,959
333 4103-758 Homeless-Better Way	165	235	0	0	0	401
<b>Total</b>	<b>\$156,635</b>	<b>\$222,965</b>	<b>\$51,413</b>	<b>\$0</b>	<b>\$0</b>	<b>\$431,013</b>

**SUTTER COUNTY, CALIFORNIA  
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2022-2023**

FY 2020-21  
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**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2022-2023**

FY 2020-21  
 1/5/2022

**A. Department Costs**

**Dept:6 1201 Auditor-Controller**

Description		Amount	General Admin	Departmental Accounting	Payroll Accounting	Claims Accounting	Internal Audit- County Wide	Direct Identified	COVID-19	General Govt
<b>Personnel Costs</b>										
Salaries	S1	836,170	264,230	203,691	120,994	85,791	54,267	1,589	22,159	83,450
<i>Salary % Split</i>			<i>31.60%</i>	<i>24.36%</i>	<i>14.47%</i>	<i>10.26%</i>	<i>6.49%</i>	<i>.19%</i>	<i>2.65%</i>	<i>9.98%</i>
Benefits	S	519,063	164,024	126,444	75,108	53,256	33,687	986	13,755	51,803
<b>Subtotal - Personnel Costs</b>		<b>1,355,234</b>	<b>428,254</b>	<b>330,135</b>	<b>196,102</b>	<b>139,047</b>	<b>87,955</b>	<b>2,575</b>	<b>35,914</b>	<b>135,252</b>
<b>Services &amp; Supplies Cost</b>										
Service & Supplies	S	78,550	24,822	19,135	11,366	8,059	5,098	149	2,082	7,839
Direct IT Costs	P	265,999	0	107,992	84,235	36,931	0	0	0	36,842
Intrafund Costs	S	416	132	101	60	43	27	1	11	42
Transfers Out	S	737	233	180	107	76	48	1	20	74
Revenues	P	(50,845)	0	0	0	0	(2,500)	0	0	(48,345)
Misc Revenue	S	(48,283)	(15,258)	(11,762)	(6,987)	(4,954)	(3,134)	(92)	(1,280)	(4,819)
Equipment Replacement	D	2,335	0	0	0	0	0	0	0	0
<b>Subtotal - Services &amp; Supplies</b>		<b>248,909</b>	<b>9,929</b>	<b>115,645</b>	<b>88,782</b>	<b>40,155</b>	<b>(461)</b>	<b>60</b>	<b>833</b>	<b>(8,368)</b>
<b>Department Cost Total</b>		<b>1,604,143</b>	<b>438,182</b>	<b>445,780</b>	<b>284,884</b>	<b>179,202</b>	<b>87,494</b>	<b>2,635</b>	<b>36,746</b>	<b>126,885</b>
<b>Adjustments to Cost</b>										
Equipment Replacement	D	(2,335)	0	0	0	0	0	0	0	0
<b>Subtotal - Adjustments</b>		<b>(2,335)</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>1,601,808</b>	<b>438,182</b>	<b>445,780</b>	<b>284,884</b>	<b>179,202</b>	<b>87,494</b>	<b>2,635</b>	<b>36,746</b>	<b>126,885</b>
General Admin Distribution			(438,182)	156,054	92,697	65,727	41,576	1,217	16,976	63,934
<b>Grand Total</b>		<b>\$1,601,808</b>		<b>\$601,835</b>	<b>\$377,581</b>	<b>\$244,929</b>	<b>\$129,070</b>	<b>\$3,852</b>	<b>\$53,723</b>	<b>\$190,818</b>
								not allocated	not allocated	not allocated

**SUTTER COUNTY, CALIFORNIA**  
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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	COVID-19	General Govt
1 Courthouse East	\$202	\$0	\$72	\$43	\$30	\$19	\$1	\$8	\$29
Subtotal - Building Occupancy	202	0	72	43	30	19	1	8	29
3 Tax Assessment	335	0	119	71	50	32	1	13	49
Subtotal - Tax Assessment	335	0	119	71	50	32	1	13	49
4 External Audit	204	0	73	43	31	19	1	8	30
Subtotal - External Audit	204	0	73	43	31	19	1	8	30
5 Personnel/Budget Prep	1,819	165	707	420	298	188	6	77	289
5 Departmental Assistance	2,589	235	1,006	597	424	268	8	109	412
Subtotal - 1102 County Administrator	4,407	400	1,712	1,017	721	456	13	186	701
6 Departmental Accounting	0	6,289	2,240	1,331	943	597	17	244	918
6 Payroll Accounting	0	4,793	1,707	1,014	719	455	13	186	699
6 Claims Accounting	0	1,724	614	365	259	164	5	67	251
6 Internal Audit-County Wide	0	1,409	502	298	211	134	4	55	206
Subtotal - 1201 Auditor-Controller	0	14,215	5,062	3,007	2,132	1,349	39	551	2,074
8 Purchasing	0	227	81	48	34	22	1	9	33
Subtotal - 1205 General Services Depa	0	227	81	48	34	22	1	9	33
9 Legal Assistance	0	4,004	1,426	847	601	380	11	155	584
Subtotal - 1301 County Counsel	0	4,004	1,426	847	601	380	11	155	584
10 Employee/Labor Relations	0	6,479	2,308	1,371	972	615	18	251	945
10 Recruitment/Class Non-MSS	0	6,148	2,190	1,301	922	583	17	238	897
Subtotal - 1401 Human Resources	0	12,627	4,497	2,671	1,894	1,198	35	489	1,842
11 Maintenance	0	7,617	2,713	1,611	1,143	723	21	295	1,111
11 Grounds	0	1,667	594	353	250	158	5	65	243
11 Custodial	0	17,635	6,280	3,731	2,645	1,673	49	683	2,573
11 Direct Expenditure	0	1,720	613	364	258	163	5	67	251
Subtotal - 1700 Building Maintenance	0	28,639	10,199	6,059	4,296	2,717	80	1,110	4,179
<b>Total Incoming</b>	<b>5,148</b>	<b>60,113</b>	<b>23,242</b>	<b>13,806</b>	<b>9,789</b>	<b>6,192</b>	<b>181</b>	<b>2,528</b>	<b>9,522</b>
<b>C. Total Allocated</b>		<b>\$1,667,068</b>	<b>\$625,077</b>	<b>\$391,387</b>	<b>\$254,718</b>	<b>\$135,262</b>	<b>\$4,033</b>	<b>\$56,251</b>	<b>\$200,340</b>
			37.50%	23.48%	15.28%	8.11%	0.24%	3.37%	12.02%

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2022-2023**

FY 2020-21  
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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	1,322,031	0.81%	\$4,885	\$0	\$4,885	\$0	\$4,885
6 1201 Auditor-Controller	1,702,118	1.04%	6,289	0	6,289	0	6,289
7 1202 Treasurer-Tax Collector	944,857	0.58%	3,491	0	3,491	126	3,617
8 1205 General Services Department	926,226	0.57%	3,422	0	3,422	124	3,546
9 1301 County Counsel	959,738	0.59%	3,546	0	3,546	128	3,674
10 1401 Human Resources	1,018,943	0.62%	3,765	0	3,765	136	3,901
11 1700 Building Maintenance	3,197,599	1.96%	11,815	0	11,815	427	12,242
12 1101 Board of Supervisors	594,584	0.36%	2,197	0	2,197	79	2,276
13 1105 Clerk of the Board	216,590	0.13%	800	0	800	29	829
14 1203 Assessor	2,077,792	1.27%	7,677	0	7,677	277	7,955
15 1204 Revenue Collection	322,464	0.20%	1,192	0	1,192	43	1,235
16 1502 Elections	1,008,324	0.62%	3,726	0	3,726	135	3,860
17 1600 Sheriff-Communications	2,525,227	1.55%	9,331	0	9,331	337	9,668
18 1920 Engineering Services	1,082,314	0.66%	3,999	0	3,999	145	4,144
19 1922 Water Resources	625,314	0.38%	2,311	0	2,311	83	2,394
20 1925 Emergency Management	3,400	0.00%	13	0	13	0	13
22 2103 Sheriff's Court Bailiffs	1,129,768	0.69%	4,175	0	4,175	151	4,325
23 2106 Public Defender	791,354	0.48%	2,924	0	2,924	106	3,030
24 2112 Consolidated Courts	580,553	0.36%	2,145	0	2,145	78	2,223
26 2125-01 DA-Criminal Division	2,870,592	1.76%	10,607	0	10,607	383	10,990
29 2201 Sheriff-Coroner	8,745,963	5.35%	32,317	0	32,317	1,168	33,484
30 2205 Sheriff-Boat Patrol	265,840	0.16%	982	0	982	35	1,018
31 2208 Sheriff-Live Oak Contract	1,538,294	0.94%	5,684	0	5,684	205	5,889
32 2301 Sheriff-County Jail	8,595,628	5.26%	31,761	0	31,761	1,148	32,909
34 2304 Probation	6,249,361	3.83%	23,092	0	23,092	834	23,926
37 2401 Emergency Services	759,697	0.47%	2,807	0	2,807	101	2,909
38 2402 Fire Services Administration	277,777	0.17%	1,026	0	1,026	37	1,063
39 2601 Agricultural Commissioner	2,610,543	1.60%	9,646	0	9,646	349	9,995
40 2706 Recorder	627,690	0.38%	2,319	0	2,319	84	2,403
41 2709 Pub. Guardian/Conservator	367,666	0.23%	1,359	0	1,359	49	1,408
42 2710 County Clerk	176,863	0.11%	654	0	654	24	677
43 2721 Development Services	1,002,509	0.61%	3,704	0	3,704	134	3,838
44 2724-24 Planning & Building	985,319	0.60%	3,641	0	3,641	132	3,772
45 2724-31 Community Services Building	466,577	0.29%	1,724	0	1,724	62	1,786
46 2724-32 Code Enforcement Svcs	237,715	0.15%	878	0	878	32	910
47 2725 Environmental Health	897,724	0.55%	3,317	0	3,317	120	3,437
48 2726 Animal Control	104,889	0.06%	388	0	388	14	402
49 2727 CUPA	22,764	0.01%	84	0	84	3	87
50 3100 Road	7,046,403	4.31%	26,037	0	26,037	941	26,977
51 3200 County Airport	654	0.00%	2	0	2	0	3
53 4102-00 Mental Health	119,028	0.07%	440	0	440	16	456
54 4103-10 Health	2,983,797	1.83%	11,025	0	11,025	398	11,424

**SUTTER COUNTY, CALIFORNIA**  
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FY 2020-21  
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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
56 4120-00 Human Services Admin	2,579,913	1.58%	\$9,533	\$0	\$9,533	\$344	\$9,877
57 4580 Fleet Management ISF	835,572	0.51%	3,087	0	3,087	112	3,199
58 4581 Information Technology ISF	2,967,013	1.82%	10,963	0	10,963	396	11,359
59 4590 Liability Insurance ISF	2,406,014	1.47%	8,890	0	8,890	321	9,212
60 4591 Workers' Comp. Ins. ISF	1,974,033	1.21%	7,294	0	7,294	264	7,558
61 4595 Employee Wellness Services	506,494	0.31%	1,872	0	1,872	68	1,939
63 5101-00 Welfare	695,697	0.43%	2,571	0	2,571	93	2,664
64 5200 IHSS Public Authority	197,592	0.12%	730	0	730	26	756
65 6201 County Library	1,399,251	0.86%	5,170	0	5,170	187	5,357
66 6301 Bi-County Farm Advisor	254,471	0.16%	940	0	940	34	974
67 7101 Parks and Recreation	74,231	0.05%	274	0	274	10	284
68 7201 Community Memorial Museum	275,786	0.17%	1,019	0	1,019	37	1,056
69 7203 Vets Memorial Community Bldg	18,650	0.01%	69	0	69	2	71
70 0112 Child Supp Serv Reimb/Adjustme	1,849,209	1.13%	6,833	0	6,833	247	7,080
73 0184 Sheriff Inmate Welfare	256,118	0.16%	946	0	946	34	981
75 0252 Emergency Medical Service	67,677	0.04%	250	0	250	9	259
81 0301 County Service Area G	838,155	0.51%	3,097	0	3,097	112	3,209
82 0305 County Service Area F	3,332,873	2.04%	12,315	0	12,315	445	12,760
83 0309 County Service Area C	205,600	0.13%	760	0	760	27	787
84 0311 County Service Area D	232,284	0.14%	858	0	858	31	889
85 0320 Sutter County Water Agency	175	0.00%	1	0	1	0	1
86 0321 Lo Canal Operations & Maintence	79,267	0.05%	293	0	293	11	303
87 0326 County Water Zone #4	11	0.00%	0	0	0	0	0
88 0327 County Water Zone #5	12	0.00%	0	0	0	0	0
89 0329 County Water Zone #7	11	0.00%	0	0	0	0	0
90 0330 County Water Zone #8	11	0.00%	0	0	0	0	0
91 0340 Co Consolid St Lighting District	36,303	0.02%	134	0	134	5	139
92 0395 Rio Ramaza Comm. Serv District	22,387	0.01%	83	0	83	3	86
93 1103 Non-Departmental Expense	693,520	0.42%	2,563	0	2,563	93	2,655
97 1911 General Insurance & Bonds	132,723	0.08%	490	0	490	18	508
98 1923 Flood Control	24,000	0.01%	89	0	89	3	92
99 2104 Grand Jury	40,531	0.02%	150	0	150	5	155
102 2125-08 DA-Criminal Investigation	1,109,323	0.68%	4,099	0	4,099	148	4,247
104 2125-72 Local Community Correction A	160,281	0.10%	592	0	592	21	614
105 2127-00 Victim Services	659,761	0.40%	2,438	0	2,438	88	2,526
106 2202 Net 5-Sheriff	147,008	0.09%	543	0	543	20	563
107 2204 Sheriff's Trn Cnt	15,139	0.01%	56	0	56	2	58
109 2303 Delinquency Prevention Commis	388	0.00%	1	0	1	0	1
111 2703 Fish & Game Propagation	719	0.00%	3	0	3	0	3
114 3000 Urban area Resident St Lightning	13,110	0.01%	48	0	48	2	50
115 4102-01 Mental Health-Admin Support	6,334,168	3.88%	23,405	0	23,405	846	24,251
117 4102-03 Mental Health-Crisis Clinic	3,257,359	1.99%	12,036	0	12,036	435	12,471



**SUTTER COUNTY, CALIFORNIA**  
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FY 2020-21  
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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
118 4102-04 Mental Health-Community Ser	7,203	0.00%	\$27	\$0	\$27	\$1	\$28
119 4102-07 Mental Health-Inpatient	4,554,895	2.79%	16,830	0	16,830	608	17,439
122 4102-10 Mental Health-Non IMD	60	0.00%	0	0	0	0	0
127 4102-16 Mental Health-Outpatient/Adu	2,650,740	1.62%	9,795	0	9,795	354	10,148
128 4102-17 Mental Health-Outpatient/Chik	5,936,660	3.63%	21,936	0	21,936	793	22,729
133 4102-26 Mental Health-Sutter County E	707,705	0.43%	2,615	0	2,615	94	2,709
141 4102-41 Mental Health-Alcohol Admin	186,452	0.11%	689	0	689	25	714
142 4102-42 Mental Health-Prevention	164,187	0.10%	607	0	607	22	629
144 4102-48 Mental Health-Sutter Co CW I	104,906	0.06%	388	0	388	14	402
146 4102-51 Mental Health-OFC	425,327	0.26%	1,572	0	1,572	57	1,628
149 4102-54 Mental Health-First Steps	642,588	0.39%	2,374	0	2,374	86	2,460
150 4102-58 Mental Health-Drug Court SC	11,347	0.01%	42	0	42	2	43
153 4102-65 Mental Health-UR/QI Program	684,516	0.42%	2,529	0	2,529	91	2,621
155 4102-72 Mental Health-Local Comm Cc	463,391	0.28%	1,712	0	1,712	62	1,774
158 4102-82 Mental Health-Forensic	812,801	0.50%	3,003	0	3,003	109	3,112
159 4102-701 Mental Health-Youth and Far	1,038,028	0.64%	3,836	0	3,836	139	3,974
160 4102-702 Mental Health-Youth & Fam	623,445	0.38%	2,304	0	2,304	83	2,387
161 4102-704 Mental Health-Adult FSP Ser	1,233,220	0.75%	4,557	0	4,557	165	4,721
162 4102-705 Mental Health-Adult Non-FSP	1,908,358	1.17%	7,051	0	7,051	255	7,306
163 4102-706 Mental Health-Ethnic Outrea	1,079,525	0.66%	3,989	0	3,989	144	4,133
165 4102-712 Mental Health-Community Pr	2,185,567	1.34%	8,076	0	8,076	292	8,368
167 4102-715 Mental Health-Work Educatio	175,793	0.11%	650	0	650	23	673
168 4102-716 Mental Health-Innovation	128,489	0.08%	475	0	475	17	492
169 4102-717 Mental Health-Administrative	121,713	0.07%	450	0	450	16	466
171 4103-15 Health-Vital Statistics	44,252	0.03%	164	0	164	6	169
172 4103-20 Health-CCS	458,360	0.28%	1,694	0	1,694	61	1,755
174 4103-26 Health-MCH	208,619	0.13%	771	0	771	28	799
175 4103-29 Health-Foster Care	99,827	0.06%	369	0	369	13	382
176 4103-30 Health-Nursing Admin	124,740	0.08%	461	0	461	17	478
177 4103-31 Health-CHDP	98,803	0.06%	365	0	365	13	378
178 4103-33 Health-CMSP Local Health Cc	65,630	0.04%	243	0	243	9	251
179 4103-35 Health-Field Nursing	180,172	0.11%	666	0	666	24	690
180 4103-36 Health-Bioterrorism	190,893	0.12%	705	0	705	25	731
181 4103-37 Health-Pandemic Flu Preparat	79,586	0.05%	294	0	294	11	305
182 4103-38 Health-Acute Communicable I	291,629	0.18%	1,078	0	1,078	39	1,117
183 4103-39 Health-Immunization Grant	40,058	0.02%	148	0	148	5	153
184 4103-40 Health-WIC Nutrition	739,612	0.45%	2,733	0	2,733	99	2,832
185 4103-43 Health-Homeland Security Gr	4,431	0.00%	16	0	16	1	17
186 4103-45 Health-WIC Breast Feeding P	69,075	0.04%	255	0	255	9	264
188 4103-50 Health-Laboratory	2,209	0.00%	8	0	8	0	8
189 4103-51 Health-AIDS Surveillance	999	0.00%	4	0	4	0	4
192 4103-55 Health-Lead Poisoning	54,753	0.03%	202	0	202	7	210

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2022-2023**

FY 2020-21  
 1/5/2022

**Departmental Accounting Allocations**

**Dept:6 1201 Auditor-Controller**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
193 4103-56 Health-St Tuberculosis Grant	9,041	0.01%	\$33	\$0	\$33	\$1	\$35
195 4103-58 COVID-19 PHEP Grant	100,124	0.06%	370	0	370	13	383
196 4103-60 Health-Health Education	132,583	0.08%	490	0	490	18	508
198 4103-65 Health-Community Chronic Di	4,342	0.00%	16	0	16	1	17
199 4103-66 Health-Supp Nutritional Asst F	99,347	0.06%	367	0	367	13	380
202 4103-69 Health - Oral Care	106,895	0.07%	395	0	395	14	409
203 4103-78 Health-Injury Prevention	26,826	0.02%	99	0	99	4	103
204 4103-81 Health-Public Health Clinic	96,652	0.06%	357	0	357	13	370
206 4103-98 Health - Prop 56 Tobacco Tru:	540	0.00%	2	0	2	0	2
207 4103-99 Health-Tobacco Control	147,573	0.09%	545	0	545	20	565
210 4120-12 Children & Families	13,219	0.01%	49	0	49	2	51
212 4121-758 Homeless Better Way Prog	1,547,633	0.95%	5,719	0	5,719	207	5,925
213 4134-00 Jail Medical	3,364,411	2.06%	12,432	0	12,432	449	12,881
214 4134-72 Jail Medical-LCC	54,289	0.03%	201	0	201	7	208
222 4201 Non-County Providers	24,200	0.01%	89	0	89	3	93
224 4400 Sutter Co Waterworks Dist #1	323,885	0.20%	1,197	0	1,197	43	1,240
225 5101-05 Welfare-Social Workers Empy	1,582,250	0.97%	5,846	0	5,846	211	6,058
226 5101-07 Welfare-Pub Authority Staffing	607,019	0.37%	2,243	0	2,243	81	2,324
227 5101-10 Welfare-Admin Support	1,444,473	0.88%	5,337	0	5,337	193	5,530
228 5101-15 Welfare-Non-Welfare Admin S	296,489	0.18%	1,096	0	1,096	40	1,135
229 5101-20 Welfare-Social Services	4,086,916	2.50%	15,101	0	15,101	546	15,647
231 5101-30 Welfare-Eligibility & Nonservic	10,545,567	6.45%	38,966	0	38,966	1,408	40,374
232 5101-35 Welfare-Welfare Fraud	489,715	0.30%	1,810	0	1,810	65	1,875
233 5101-40 Welfare-Clerical Support	28,462	0.02%	105	0	105	4	109
234 5101-45 Welfare-Adults	1,094,803	0.67%	4,045	0	4,045	146	4,191
237 5206 TANF-Foster Care	(28,265)	-0.02%	(104)	0	(104)	(4)	(108)
239 5302 General Relief	34,390	0.02%	127	0	127	5	132
242 6201-35 Library-Literacy Prg	29,039	0.02%	107	0	107	4	111
244 7204 Ettl Hall	8,731	0.01%	32	0	32	1	33
245 5100 Children/Family Comm.	238,450	0.15%	881	0	881	32	913
265 6401 Fairview Cemetery	59,995	0.04%	222	0	222	8	230
266 6402 Live Oak Cemetery	208,137	0.13%	769	0	769	28	797
268 6404 Nicolaus Cemetery	17,775	0.01%	66	0	66	2	68
269 6405 Pleasant Grove Cemetery	23,707	0.01%	88	0	88	3	91
270 6406 Sutter Cemetery	1,274,006	0.78%	4,707	0	4,707	170	4,878
271 6415 Gilsizer County Drainage	276,373	0.17%	1,021	0	1,021	37	1,058
272 6416 Live Oak Cemetery Specl Assess	62,132	0.04%	230	0	230	8	238
274 6420 Sutter Basin Fire	33,013	0.02%	122	0	122	4	126
275 6424 Levee Disrt #1-Feather River	38,490	0.02%	142	0	142	5	147
276 6426 Levee District #1	561,888	0.34%	2,076	0	2,076	75	2,151
277 6427 Levee District #9	385,023	0.24%	1,423	0	1,423	51	1,474
284 6436 S-Y Mosquito & Vector Control	3,549,359	2.17%	13,115	0	13,115	474	13,589

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2022-2023**

FY 2020-21  
 1/5/2022

**Departmental Accounting Allocations**

**Dept:6 1201 Auditor-Controller**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
300 6471 LAFCO	83,339	0.05%	\$308	\$0	\$308	\$11	\$319
303 6484 SCSD-90 Series A-Imprv Redem	14,508	0.01%	54	0	54	2	56
<b>Subtotal</b>	<b>163,373,237</b>	<b>100.00%</b>	<b>603,668</b>	<b>0</b>	<b>603,668</b>	<b>21,409</b>	<b>625,077</b>
Direct Bills					0		0
<b>Total</b>					<b>\$603,668</b>		<b>\$625,077</b>

Basis Units: Adjusted Expenditures  
 Source:

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2022-2023**

FY 2020-21  
 1/5/2022

**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	6	0.63%	\$2,397	\$0	\$2,397	\$0	\$2,397
6 1201 Auditor-Controller	12	1.27%	4,793	0	4,793	0	4,793
7 1202 Treasurer-Tax Collector	8	0.84%	3,196	0	3,196	109	3,305
8 1205 General Services Department	10	1.05%	3,994	0	3,994	137	4,131
9 1301 County Counsel	6	0.63%	2,397	0	2,397	82	2,479
10 1401 Human Resources	7	0.74%	2,796	0	2,796	96	2,892
11 1700 Building Maintenance	24	2.53%	9,587	0	9,587	328	9,915
12 1101 Board of Supervisors	5	0.53%	1,997	0	1,997	68	2,066
13 1105 Clerk of the Board	2	0.21%	799	0	799	27	826
14 1203 Assessor	16	1.69%	6,391	0	6,391	219	6,610
15 1204 Revenue Collection	1	0.11%	399	0	399	14	413
16 1502 Elections	7	0.74%	2,796	0	2,796	96	2,892
17 1600 Sheriff-Communications	19	2.00%	7,589	0	7,589	260	7,849
18 1920 Engineering Services	6	0.63%	2,397	0	2,397	82	2,479
22 2103 Sheriff's Court Bailiffs	9	0.95%	3,595	0	3,595	123	3,718
23 2106 Public Defender	1	0.11%	399	0	399	14	413
25 2125 District Attorney	2	0.21%	799	0	799	27	826
26 2125-01 DA-Criminal Division	12	1.27%	4,793	0	4,793	164	4,957
29 2201 Sheriff-Coroner	49	5.17%	19,573	0	19,573	670	20,243
31 2208 Sheriff-Live Oak Contract	8	0.84%	3,196	0	3,196	109	3,305
32 2301 Sheriff-County Jail	54	5.70%	21,570	0	21,570	738	22,308
34 2304 Probation	41	4.32%	16,377	0	16,377	561	16,938
37 2401 Emergency Services	2	0.21%	799	0	799	27	826
38 2402 Fire Services Administration	1	0.11%	399	0	399	14	413
39 2601 Agricultural Commissioner	20	2.11%	7,989	0	7,989	273	8,262
40 2706 Recorder	6	0.63%	2,397	0	2,397	82	2,479
41 2709 Pub. Guardian/Conservator	4	0.42%	1,598	0	1,598	55	1,652
43 2721 Development Services	10	1.05%	3,994	0	3,994	137	4,131
44 2724-24 Planning & Building	4	0.42%	1,598	0	1,598	55	1,652
45 2724-31 Community Services Building	2	0.21%	799	0	799	27	826
47 2725 Environmental Health	6	0.63%	2,397	0	2,397	82	2,479
48 2726 Animal Control	1	0.11%	399	0	399	14	413
50 3100 Road	21	2.22%	8,388	0	8,388	287	8,675
54 4103-10 Health	11	1.16%	4,394	0	4,394	150	4,544
56 4120-00 Human Services Admin	15	1.58%	5,992	0	5,992	205	6,197
57 4580 Fleet Management ISF	4	0.42%	1,598	0	1,598	55	1,652
58 4581 Information Technology ISF	15	1.58%	5,992	0	5,992	205	6,197
60 4591 Workers' Comp. Ins. ISF	1	0.11%	399	0	399	14	413
65 6201 County Library	14	1.48%	5,592	0	5,592	191	5,784
66 6301 Bi-County Farm Advisor	3	0.32%	1,198	0	1,198	41	1,239
68 7201 Community Memorial Museum	3	0.32%	1,198	0	1,198	41	1,239
70 0112 Child Supp Serv Reimb/Adjustme	9	0.95%	3,595	0	3,595	123	3,718

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2022-2023**

FY 2020-21  
 1/5/2022

**Payroll Accounting Allocations**

**Dept:6 1201 Auditor-Controller**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
73 0184 Sheriff Inmate Welfare	1	0.11%	\$399	\$0	\$399	\$14	\$413
82 0305 County Service Area F	19	2.00%	7,589	0	7,589	260	7,849
93 1103 Non-Departmental Expense	2	0.21%	799	0	799	27	826
102 2125-08 DA-Criminal Investigation	8	0.84%	3,196	0	3,196	109	3,305
104 2125-72 Local Community Correction A	1	0.11%	399	0	399	14	413
105 2127-00 Victim Services	7	0.74%	2,796	0	2,796	96	2,892
106 2202 Net 5-Sheriff	2	0.21%	799	0	799	27	826
115 4102-01 Mental Health-Admin Support	31	3.27%	12,383	0	12,383	424	12,807
117 4102-03 Mental Health-Crisis Clinic	35	3.69%	13,980	0	13,980	479	14,459
119 4102-07 Mental Health-Inpatient	37	3.90%	14,779	0	14,779	506	15,285
127 4102-16 Mental Health-Outpatient/Adu	12	1.27%	4,793	0	4,793	164	4,957
128 4102-17 Mental Health-Outpatient/Chik	20	2.11%	7,989	0	7,989	273	8,262
133 4102-26 Mental Health-Sutter County E	5	0.53%	1,997	0	1,997	68	2,066
142 4102-42 Mental Health-Prevention	1	0.11%	399	0	399	14	413
144 4102-48 Mental Health-Sutter Co CW I	2	0.21%	799	0	799	27	826
146 4102-51 Mental Health-OFC	3	0.32%	1,198	0	1,198	41	1,239
149 4102-54 Mental Health-First Steps	6	0.63%	2,397	0	2,397	82	2,479
153 4102-65 Mental Health-UR/QI Program	6	0.63%	2,397	0	2,397	82	2,479
155 4102-72 Mental Health-Local Comm Cc	4	0.42%	1,598	0	1,598	55	1,652
158 4102-82 Mental Health-Forensic	5	0.53%	1,997	0	1,997	68	2,066
159 4102-701 Mental Health-Youth and Far	8	0.84%	3,196	0	3,196	109	3,305
160 4102-702 Mental Health-Youth & Fam	4	0.42%	1,598	0	1,598	55	1,652
161 4102-704 Mental Health-Adult FSP Ser	11	1.16%	4,394	0	4,394	150	4,544
162 4102-705 Mental Health-Adult Non-FSP	11	1.16%	4,394	0	4,394	150	4,544
163 4102-706 Mental Health-Ethnic Outrea	8	0.84%	3,196	0	3,196	109	3,305
165 4102-712 Mental Health-Community Pr	8	0.84%	3,196	0	3,196	109	3,305
169 4102-717 Mental Health-Administrative	2	0.21%	799	0	799	27	826
172 4103-20 Health-CCS	5	0.53%	1,997	0	1,997	68	2,066
174 4103-26 Health-MCH	2	0.21%	799	0	799	27	826
176 4103-30 Health-Nursing Admin	2	0.21%	799	0	799	27	826
177 4103-31 Health-CHDP	1	0.11%	399	0	399	14	413
178 4103-33 Health-CMSP Local Health Cc	2	0.21%	799	0	799	27	826
179 4103-35 Health-Field Nursing	1	0.11%	399	0	399	14	413
180 4103-36 Health-Bioterrorism	2	0.21%	799	0	799	27	826
182 4103-38 Health-Acute Communicable I	6	0.63%	2,397	0	2,397	82	2,479
184 4103-40 Health-WIC Nutrition	8	0.84%	3,196	0	3,196	109	3,305
196 4103-60 Health-Health Education	1	0.11%	399	0	399	14	413
199 4103-66 Health-Supp Nutritional Asst F	2	0.21%	799	0	799	27	826
202 4103-69 Health - Oral Care	1	0.11%	399	0	399	14	413
204 4103-81 Health-Public Health Clinic	3	0.32%	1,198	0	1,198	41	1,239
210 4120-12 Children & Families	5	0.53%	1,997	0	1,997	68	2,066
212 4121-758 Homeless Better Way Prog	8	0.84%	3,196	0	3,196	109	3,305

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2022-2023**

FY 2020-21  
 1/5/2022

**Payroll Accounting Allocations**

**Dept:6 1201 Auditor-Controller**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
225 5101-05 Welfare-Social Workers Empr	18	1.90%	\$7,190	\$0	\$7,190	\$246	\$7,436
226 5101-07 Welfare-Pub Authority Staffing	4	0.42%	1,598	0	1,598	55	1,652
227 5101-10 Welfare-Admin Support	7	0.74%	2,796	0	2,796	96	2,892
228 5101-15 Welfare-Non-Welfare Admin S	4	0.42%	1,598	0	1,598	55	1,652
229 5101-20 Welfare-Social Services	28	2.95%	11,184	0	11,184	383	11,567
231 5101-30 Welfare-Eligibility & Nonservic	108	11.39%	43,140	0	43,140	1,477	44,616
232 5101-35 Welfare-Welfare Fraud	5	0.53%	1,997	0	1,997	68	2,066
234 5101-45 Welfare-Adults	9	0.95%	3,595	0	3,595	123	3,718
<b>Subtotal</b>	<b>948</b>	<b>100.00%</b>	<b>378,670</b>	<b>0</b>	<b>378,670</b>	<b>12,717</b>	<b>391,387</b>
Direct Bills					0		0
<b>Total</b>					<b>\$378,670</b>		<b>\$391,387</b>

Basis Units: Number of Employees

Source:

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2022-2023**

FY 2020-21  
 1/5/2022

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	189	0.46%	\$1,139	\$0	\$1,139	\$0	\$1,139
6 1201 Auditor-Controller	286	0.70%	1,724	0	1,724	0	1,724
7 1202 Treasurer-Tax Collector	267	0.65%	1,609	0	1,609	60	1,669
8 1205 General Services Department	218	0.53%	1,314	0	1,314	49	1,363
9 1301 County Counsel	283	0.69%	1,705	0	1,705	63	1,769
10 1401 Human Resources	225	0.55%	1,356	0	1,356	50	1,406
11 1700 Building Maintenance	2,527	6.20%	15,229	0	15,229	565	15,794
12 1101 Board of Supervisors	173	0.42%	1,043	0	1,043	39	1,081
13 1105 Clerk of the Board	129	0.32%	777	0	777	29	806
14 1203 Assessor	173	0.42%	1,043	0	1,043	39	1,081
15 1204 Revenue Collection	737	1.81%	4,441	0	4,441	165	4,606
16 1502 Elections	372	0.91%	2,242	0	2,242	83	2,325
17 1600 Sheriff-Communications	386	0.95%	2,326	0	2,326	86	2,413
18 1920 Engineering Services	190	0.47%	1,145	0	1,145	43	1,188
19 1922 Water Resources	51	0.13%	307	0	307	11	319
21 1925-30 Emergency COVID-19	11	0.03%	66	0	66	2	69
22 2103 Sheriff's Court Bailiffs	24	0.06%	145	0	145	5	150
23 2106 Public Defender	303	0.74%	1,826	0	1,826	68	1,894
24 2112 Consolidated Courts	131	0.32%	789	0	789	29	819
26 2125-01 DA-Criminal Division	367	0.90%	2,212	0	2,212	82	2,294
29 2201 Sheriff-Coroner	943	2.31%	5,683	0	5,683	211	5,894
30 2205 Sheriff-Boat Patrol	33	0.08%	199	0	199	7	206
31 2208 Sheriff-Live Oak Contract	60	0.15%	362	0	362	13	375
32 2301 Sheriff-County Jail	1,203	2.95%	7,250	0	7,250	269	7,519
34 2304 Probation	1,075	2.64%	6,478	0	6,478	241	6,719
35 2309 Bi-County Juvenile Hall	13	0.03%	78	0	78	3	81
37 2401 Emergency Services	209	0.51%	1,260	0	1,260	47	1,306
38 2402 Fire Services Administration	171	0.42%	1,031	0	1,031	38	1,069
39 2601 Agricultural Commissioner	355	0.87%	2,139	0	2,139	79	2,219
40 2706 Recorder	161	0.39%	970	0	970	36	1,006
41 2709 Pub. Guardian/Conservator	167	0.41%	1,006	0	1,006	37	1,044
42 2710 County Clerk	152	0.37%	916	0	916	34	950
43 2721 Development Services	239	0.59%	1,440	0	1,440	53	1,494
44 2724-24 Planning & Building	234	0.57%	1,410	0	1,410	52	1,463
45 2724-31 Community Services Building	267	0.65%	1,609	0	1,609	60	1,669
46 2724-32 Code Enforcement Svcs	208	0.51%	1,253	0	1,253	47	1,300
47 2725 Environmental Health	190	0.47%	1,145	0	1,145	43	1,188
48 2726 Animal Control	3	0.01%	18	0	18	1	19
49 2727 CUPA	32	0.08%	193	0	193	7	200
50 3100 Road	1,132	2.78%	6,822	0	6,822	253	7,075
51 3200 County Airport	9	0.02%	54	0	54	2	56
52 3300 Transportation Development	7	0.02%	42	0	42	2	44

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2022-2023**

FY 2020-21  
 1/5/2022

Claims Accounting Allocations

Dept:6 1201 Auditor-Controller

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
53 4102-00 Mental Health	73	0.18%	\$440	\$0	\$440	\$16	\$456
54 4103-10 Health	430	1.05%	2,591	0	2,591	96	2,688
55 4104-00 Mental Health Service Act	2	0.00%	12	0	12	0	13
56 4120-00 Human Services Admin	176	0.43%	1,061	0	1,061	39	1,100
57 4580 Fleet Management ISF	1,652	4.05%	9,956	0	9,956	370	10,325
58 4581 Information Technology ISF	523	1.28%	3,152	0	3,152	117	3,269
59 4590 Liability Insurance ISF	23	0.06%	139	0	139	5	144
60 4591 Workers' Comp. Ins. ISF	19	0.05%	115	0	115	4	119
61 4595 Employee Wellness Services	107	0.26%	645	0	645	24	669
62 5000 Trial Court Agency	1	0.00%	6	0	6	0	6
63 5101-00 Welfare	955	2.34%	5,755	0	5,755	214	5,969
64 5200 IHSS Public Authority	195	0.48%	1,175	0	1,175	44	1,219
65 6201 County Library	255	0.63%	1,537	0	1,537	57	1,594
66 6301 Bi-County Farm Advisor	164	0.40%	988	0	988	37	1,025
67 7101 Parks and Recreation	238	0.58%	1,434	0	1,434	53	1,488
68 7201 Community Memorial Museum	105	0.26%	633	0	633	23	656
69 7203 Vets Memorial Community Bldg	105	0.26%	633	0	633	23	656
70 0112 Child Supp Serv Reimb/Adjustme	257	0.63%	1,549	0	1,549	58	1,606
71 0140 County Local Revenue Fund	20	0.05%	121	0	121	4	125
73 0184 Sheriff Inmate Welfare	270	0.66%	1,627	0	1,627	60	1,688
74 0241 Public Safety Realignment 2011	2	0.00%	12	0	12	0	13
75 0252 Emergency Medical Service	6	0.01%	36	0	36	1	38
79 0289 EDBG PI Fund	1	0.00%	6	0	6	0	6
81 0301 County Service Area G	4	0.01%	24	0	24	1	25
82 0305 County Service Area F	1,478	3.63%	8,907	0	8,907	331	9,238
83 0309 County Service Area C	188	0.46%	1,133	0	1,133	42	1,175
84 0311 County Service Area D	205	0.50%	1,235	0	1,235	46	1,281
86 0321 Lo Canal Operations & Maintence	6	0.01%	36	0	36	1	38
91 0340 Co Consolid St Lighting District	13	0.03%	78	0	78	3	81
92 0395 Rio Ramaza Comm. Serv District	38	0.09%	229	0	229	9	238
93 1103 Non-Departmental Expense	729	1.79%	4,393	0	4,393	163	4,556
94 1209 General Revenues	7	0.02%	42	0	42	2	44
95 1801 Plant Acquisition	69	0.17%	416	0	416	15	431
96 1803 Capital Projects	9	0.02%	54	0	54	2	56
97 1911 General Insurance & Bonds	2	0.00%	12	0	12	0	13
98 1923 Flood Control	12	0.03%	72	0	72	3	75
99 2104 Grand Jury	99	0.24%	597	0	597	22	619
100 2109 Trial Court Funding	13	0.03%	78	0	78	3	81
102 2125-08 DA-Criminal Investigation	71	0.17%	428	0	428	16	444
105 2127-00 Victim Services	339	0.83%	2,043	0	2,043	76	2,119
106 2202 Net 5-Sheriff	1	0.00%	6	0	6	0	6
109 2303 Delinquency Prevention Commis	5	0.01%	30	0	30	1	31



**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2022-2023**

FY 2020-21  
 1/5/2022

Claims Accounting Allocations

Dept:6 1201 Auditor-Controller

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
111 2703 Fish & Game Propagation	24	0.06%	\$145	\$0	\$145	\$5	\$150
112 2711 Domestic Violence Centers	4	0.01%	24	0	24	1	25
114 3000 Urban area Resident St Lightning	13	0.03%	78	0	78	3	81
115 4102-01 Mental Health-Admin Support	703	1.72%	4,237	0	4,237	157	4,394
117 4102-03 Mental Health-Crisis Clinic	397	0.97%	2,392	0	2,392	89	2,481
118 4102-04 Mental Health-Community Ser	353	0.87%	2,127	0	2,127	79	2,206
119 4102-07 Mental Health-Inpatient	1,048	2.57%	6,316	0	6,316	235	6,550
122 4102-10 Mental Health-Non IMD	1	0.00%	6	0	6	0	6
127 4102-16 Mental Health-Outpatient/Adu	1,092	2.68%	6,581	0	6,581	244	6,825
128 4102-17 Mental Health-Outpatient/Chik	659	1.62%	3,971	0	3,971	147	4,119
133 4102-26 Mental Health-Sutter County E	285	0.70%	1,718	0	1,718	64	1,781
141 4102-41 Mental Health-Alcohol Admin	260	0.64%	1,567	0	1,567	58	1,625
142 4102-42 Mental Health-Prevention	317	0.78%	1,910	0	1,910	71	1,981
144 4102-48 Mental Health-Sutter Co CW I	273	0.67%	1,645	0	1,645	61	1,706
146 4102-51 Mental Health-OFC	344	0.84%	2,073	0	2,073	77	2,150
149 4102-54 Mental Health-First Steps	390	0.96%	2,350	0	2,350	87	2,438
150 4102-58 Mental Health-Drug Court SC	265	0.65%	1,597	0	1,597	59	1,656
153 4102-65 Mental Health-UR/QI Program	324	0.79%	1,953	0	1,953	73	2,025
155 4102-72 Mental Health-Local Comm Cc	289	0.71%	1,742	0	1,742	65	1,806
158 4102-82 Mental Health-Forensic	327	0.80%	1,971	0	1,971	73	2,044
159 4102-701 Mental Health-Youth and Far	521	1.28%	3,140	0	3,140	117	3,256
160 4102-702 Mental Health-Youth & Fam	321	0.79%	1,934	0	1,934	72	2,006
161 4102-704 Mental Health-Adult FSP Ser	364	0.89%	2,194	0	2,194	81	2,275
162 4102-705 Mental Health-Adult Non-FSI	572	1.40%	3,447	0	3,447	128	3,575
163 4102-706 Mental Health-Ethnic Outrea	445	1.09%	2,682	0	2,682	100	2,781
164 4102-707 Mental Health-MHSA Homek	1	0.00%	6	0	6	0	6
165 4102-712 Mental Health-Community Pr	570	1.40%	3,435	0	3,435	128	3,563
167 4102-715 Mental Health-Work Educatio	46	0.11%	277	0	277	10	288
168 4102-716 Mental Health-Innovation	1	0.00%	6	0	6	0	6
169 4102-717 Mental Health-Administrative	289	0.71%	1,742	0	1,742	65	1,806
172 4103-20 Health-CCS	57	0.14%	344	0	344	13	356
173 4103-22 Health-Homeless Pilot	83	0.20%	500	0	500	19	519
174 4103-26 Health-MCH	54	0.13%	325	0	325	12	338
175 4103-29 Health-Foster Care	13	0.03%	78	0	78	3	81
176 4103-30 Health-Nursing Admin	23	0.06%	139	0	139	5	144
177 4103-31 Health-CHDP	17	0.04%	102	0	102	4	106
178 4103-33 Health-CMSP Local Health Cc	15	0.04%	90	0	90	3	94
179 4103-35 Health-Field Nursing	77	0.19%	464	0	464	17	481
180 4103-36 Health-Bioterrorism	18	0.04%	108	0	108	4	113
181 4103-37 Health-Pandemic Flu Preparat	18	0.04%	108	0	108	4	113
182 4103-38 Health-Acute Communicable I	28	0.07%	169	0	169	6	175
183 4103-39 Health-Immunization Grant	9	0.02%	54	0	54	2	56

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2022-2023**

FY 2020-21  
 1/5/2022

Claims Accounting Allocations

Dept:6 1201 Auditor-Controller

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
184 4103-40 Health-WIC Nutrition	105	0.26%	\$633	\$0	\$633	\$23	\$656
185 4103-43 Health-Homeland Security Gr	2	0.00%	12	0	12	0	13
186 4103-45 Health-WIC Breast Feeding P	13	0.03%	78	0	78	3	81
188 4103-50 Health-Laboratory	29	0.07%	175	0	175	6	181
192 4103-55 Health-Lead Poisoning	6	0.01%	36	0	36	1	38
195 4103-58 COVID-19 PHEP Grant	120	0.29%	723	0	723	27	750
196 4103-60 Health-Health Education	23	0.06%	139	0	139	5	144
198 4103-65 Health-Community Chronic Di	2	0.00%	12	0	12	0	13
199 4103-66 Health-Supp Nutritional Asst F	26	0.06%	157	0	157	6	163
202 4103-69 Health - Oral Care	33	0.08%	199	0	199	7	206
203 4103-78 Health-Injury Prevention	3	0.01%	18	0	18	1	19
204 4103-81 Health-Public Health Clinic	24	0.06%	145	0	145	5	150
205 4103-90 COVID-19 CDDSS Roomkey	10	0.02%	60	0	60	2	63
207 4103-99 Health-Tobacco Control	83	0.20%	500	0	500	19	519
210 4120-12 Children & Families	2	0.00%	12	0	12	0	13
212 4121-758 Homeless Better Way Prog	86	0.21%	518	0	518	19	538
213 4134-00 Jail Medical	24	0.06%	145	0	145	5	150
224 4400 Sutter Co Waterworks Dist #1	216	0.53%	1,302	0	1,302	48	1,350
225 5101-05 Welfare-Social Workers Emphy	132	0.32%	795	0	795	30	825
226 5101-07 Welfare-Pub Authority Staffing	29	0.07%	175	0	175	6	181
227 5101-10 Welfare-Admin Support	667	1.64%	4,020	0	4,020	149	4,169
228 5101-15 Welfare-Non-Welfare Admin S	2	0.00%	12	0	12	0	13
229 5101-20 Welfare-Social Services	579	1.42%	3,489	0	3,489	130	3,619
230 5101-26 Homeless Support Prog	7	0.02%	42	0	42	2	44
231 5101-30 Welfare-Eligibility & Nonservic	407	1.00%	2,453	0	2,453	91	2,544
232 5101-35 Welfare-Welfare Fraud	44	0.11%	265	0	265	10	275
234 5101-45 Welfare-Adults	107	0.26%	645	0	645	24	669
238 5211 Delinquent Tax Sales Trust Fund	3	0.01%	18	0	18	1	19
240 5502 OEM FY19Pub Safty Powershutc	5	0.01%	30	0	30	1	31
241 5601 Veterans Service Officer	1	0.00%	6	0	6	0	6
242 6201-35 Library-Literacy Prg	6	0.01%	36	0	36	1	38
244 7204 Ettl Hall	39	0.10%	235	0	235	9	244
245 5100 Children/Family Comm.	436	1.07%	2,627	0	2,627	98	2,725
246 5116 DNA ID Prop 69 State	4	0.01%	24	0	24	1	25
247 5121 Redevelopment Prop Tax	3	0.01%	18	0	18	1	19
251 5203 Agency Collections Payable	55	0.13%	331	0	331	12	344
253 5212 Local Transportation Tax	18	0.04%	108	0	108	4	113
254 5215 Tax Collector's Trust	294	0.72%	1,772	0	1,772	66	1,838
256 5218 Taxes	213	0.52%	1,284	0	1,284	48	1,331
257 5219 In Lieu Tax Trust	18	0.04%	108	0	108	4	113
258 5240 City of Live Oak	27	0.07%	163	0	163	6	169
259 5241 City of Yuba City	27	0.07%	163	0	163	6	169

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2022-2023**

FY 2020-21  
 1/5/2022

Claims Accounting Allocations

Dept:6 1201 Auditor-Controller

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
260 5262 Sutter-Butte Flood Control	3	0.01%	\$18	\$0	\$18	\$1	\$19
261 5263 Sac Area Flood Control	3	0.01%	18	0	18	1	19
262 5265 FRAQMD	5	0.01%	30	0	30	1	31
263 5267 Statewide Comm Infrastructure	1	0.00%	6	0	6	0	6
265 6401 Fairview Cemetery	115	0.28%	693	0	693	26	719
266 6402 Live Oak Cemetery	229	0.56%	1,380	0	1,380	51	1,431
268 6404 Nicolaus Cemetery	26	0.06%	157	0	157	6	163
269 6405 Pleasant Grove Cemetery	47	0.12%	283	0	283	11	294
270 6406 Sutter Cemetery	745	1.83%	4,490	0	4,490	167	4,656
271 6415 Gilsizer County Drainage	111	0.27%	669	0	669	25	694
272 6416 Live Oak Cemetery Specd Assess	51	0.13%	307	0	307	11	319
273 6419 Meridian Fire District	2	0.00%	12	0	12	0	13
274 6420 Sutter Basin Fire	103	0.25%	621	0	621	23	644
275 6424 Levee Disrt #1-Feather River	58	0.14%	350	0	350	13	363
276 6426 Levee District #1	437	1.07%	2,634	0	2,634	98	2,731
277 6427 Levee District #9	70	0.17%	422	0	422	16	438
278 6428 Maintenance Area #3	3	0.01%	18	0	18	1	19
279 6429 Maintenance Area #7 Zone 2	3	0.01%	18	0	18	1	19
280 6430 Maintenance Area #7 Zone 3	3	0.01%	18	0	18	1	19
281 6431 Maintenance Area #7 Zone 4	3	0.01%	18	0	18	1	19
282 6434 Bear River Levee Maintenance	1	0.00%	6	0	6	0	6
283 6435 Colusa Mosquito Abatement	3	0.01%	18	0	18	1	19
284 6436 S-Y Mosquito & Vector Control	999	2.45%	6,020	0	6,020	224	6,244
285 6437 Maintenance Area #16 Zone 1	3	0.01%	18	0	18	1	19
286 6438 Maintenance Area #16 Zone 2	3	0.01%	18	0	18	1	19
287 6439 Maintenance Area #16 Zone 3	3	0.01%	18	0	18	1	19
288 6440 Maintenance Area #16 Zone 4	3	0.01%	18	0	18	1	19
289 6449 Reclamation District #1000	3	0.01%	18	0	18	1	19
290 6451 Reclamation District #70	12	0.03%	72	0	72	3	75
291 6452 Reclamation District #777	2	0.00%	12	0	12	0	13
292 6453 Reclamation District #817	3	0.01%	18	0	18	1	19
293 6455 Reclamation District #1001	13	0.03%	78	0	78	3	81
294 6458 Reclamation District #2054	1	0.00%	6	0	6	0	6
296 6460 Reclamation District #2103	1	0.00%	6	0	6	0	6
297 6461 Reclamation District #1500	6	0.01%	36	0	36	1	38
298 6462 Reclamation District #1660	5	0.01%	30	0	30	1	31
300 6471 LAFCO	1	0.00%	6	0	6	0	6
301 6480 Butte Water District	3	0.01%	18	0	18	1	19
302 6481 Feather Water District	3	0.01%	18	0	18	1	19
303 6484 SCSD-90 Series A-Imprv Redem	2	0.00%	12	0	12	0	13
304 6489 CA First Sutter	3	0.01%	18	0	18	1	19
305 6490 CA Enterp Dev Auth Comm Pace	2	0.00%	12	0	12	0	13

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2022-2023**

FY 2020-21  
 1/5/2022

**Claims Accounting Allocations**

**Dept:6 1201 Auditor-Controller**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
306 6491 California Hero Program	3	0.01%	\$18	\$0	\$18	\$1	\$19
308 7562 Woodland Unified	3	0.01%	18	0	18	1	19
309 7565 Sutter Co Schools	3	0.01%	18	0	18	1	19
310 7577 Yuba Community College	3	0.01%	18	0	18	1	19
311 7601 E Nicolaus High 2000 Debt	3	0.01%	18	0	18	1	19
312 7602 Woodland Unified Debt Ser	3	0.01%	18	0	18	1	19
313 7607 Sutter High 2008 Bond Deb	6	0.01%	36	0	36	1	38
314 7651 YC#99-1 Series C Bonds Db	9	0.02%	54	0	54	2	56
315 7652 YC 2004-1 Meas K Bonds Deb	5	0.01%	30	0	30	1	31
316 7654 Franklin Elem 2006 DBT Ser	3	0.01%	18	0	18	1	19
317 7655 Yuba Comm. College Distr DS-A	3	0.01%	18	0	18	1	19
318 7656 Yuba Comm. College Distr DS-B	3	0.01%	18	0	18	1	19
319 7657 Yuba Comm College Distrb	3	0.01%	18	0	18	1	19
321 7661 LO#04-1 Series A Bonds Db	13	0.03%	78	0	78	3	81
322 7663 East Nicolaus H 2014 Debt Svc	3	0.01%	18	0	18	1	19
<b>Subtotal</b>	40,771	100.00%	245,701	0	245,701	9,017	254,718
Direct Bills					0		0
<b>Total</b>					<b>\$245,701</b>		<b>\$254,718</b>

Basis Units: Number of Warrants  
 Source:

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2022-2023**

FY 2020-21  
 1/5/2022

**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	1,322,031	0.84%	\$1,094	\$0	\$1,094	\$0	\$1,094
6 1201 Auditor-Controller	1,702,118	1.09%	1,409	0	1,409	0	1,409
7 1202 Treasurer-Tax Collector	944,857	0.60%	782	0	782	35	817
8 1205 General Services Department	926,226	0.59%	767	0	767	34	801
9 1301 County Counsel	959,738	0.61%	794	0	794	36	830
10 1401 Human Resources	1,018,943	0.65%	843	0	843	38	881
11 1700 Building Maintenance	3,197,599	2.04%	2,646	0	2,646	119	2,765
12 1101 Board of Supervisors	594,584	0.38%	492	0	492	22	514
13 1105 Clerk of the Board	216,590	0.14%	179	0	179	8	187
14 1203 Assessor	2,077,792	1.33%	1,720	0	1,720	77	1,797
15 1204 Revenue Collection	322,464	0.21%	267	0	267	12	279
16 1502 Elections	1,008,324	0.64%	834	0	834	37	872
17 1600 Sheriff-Communications	2,525,227	1.61%	2,090	0	2,090	94	2,184
18 1920 Engineering Services	1,082,314	0.69%	896	0	896	40	936
19 1922 Water Resources	625,314	0.40%	518	0	518	23	541
20 1925 Emergency Management	3,400	0.00%	3	0	3	0	3
22 2103 Sheriff's Court Bailiffs	1,129,768	0.72%	935	0	935	42	977
23 2106 Public Defender	791,354	0.51%	655	0	655	29	684
24 2112 Consolidated Courts	580,553	0.37%	480	0	480	22	502
26 2125-01 DA-Criminal Division	2,870,592	1.83%	2,376	0	2,376	107	2,482
29 2201 Sheriff-Coroner	8,745,963	5.59%	7,238	0	7,238	325	7,563
30 2205 Sheriff-Boat Patrol	265,840	0.17%	220	0	220	10	230
31 2208 Sheriff-Live Oak Contract	1,538,294	0.98%	1,273	0	1,273	57	1,330
32 2301 Sheriff-County Jail	8,595,628	5.49%	7,114	0	7,114	319	7,433
34 2304 Probation	6,249,361	3.99%	5,172	0	5,172	232	5,404
37 2401 Emergency Services	759,697	0.49%	629	0	629	28	657
38 2402 Fire Services Administration	277,777	0.18%	230	0	230	10	240
39 2601 Agricultural Commissioner	2,610,543	1.67%	2,160	0	2,160	97	2,257
40 2706 Recorder	627,690	0.40%	519	0	519	23	543
41 2709 Pub. Guardian/Conservator	367,666	0.23%	304	0	304	14	318
42 2710 County Clerk	176,863	0.11%	146	0	146	7	153
43 2721 Development Services	1,002,509	0.64%	830	0	830	37	867
44 2724-24 Planning & Building	985,319	0.63%	815	0	815	37	852
45 2724-31 Community Services Building	466,577	0.30%	386	0	386	17	403
46 2724-32 Code Enforcement Svcs	237,715	0.15%	197	0	197	9	206
47 2725 Environmental Health	897,724	0.57%	743	0	743	33	776
48 2726 Animal Control	104,889	0.07%	87	0	87	4	91
49 2727 CUPA	22,764	0.01%	19	0	19	1	20
50 3100 Road	7,046,403	4.50%	5,832	0	5,832	262	6,093
51 3200 County Airport	654	0.00%	1	0	1	0	1
53 4102-00 Mental Health	119,028	0.08%	99	0	99	4	103
54 4103-10 Health	2,983,797	1.91%	2,469	0	2,469	111	2,580

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2022-2023**

FY 2020-21  
 1/5/2022

**Internal Audit-County Wide Allocations**

**Dept:6 1201 Auditor-Controller**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
56 4120-00 Human Services Admin	2,579,913	1.65%	\$2,135	\$0	\$2,135	\$96	\$2,231
57 4580 Fleet Management ISF	835,572	0.53%	692	0	692	31	723
58 4581 Information Technology ISF	2,967,013	1.90%	2,455	0	2,455	110	2,566
59 4590 Liability Insurance ISF	2,406,014	1.54%	1,991	0	1,991	89	2,081
60 4591 Workers' Comp. Ins. ISF	1,974,033	1.26%	1,634	0	1,634	73	1,707
61 4595 Employee Wellness Services	506,494	0.32%	419	0	419	19	438
63 5101-00 Welfare	695,697	0.44%	576	0	576	26	602
64 5200 IHSS Public Authority	197,592	0.13%	164	0	164	7	171
65 6201 County Library	1,399,251	0.89%	1,158	0	1,158	52	1,210
66 6301 Bi-County Farm Advisor	254,471	0.16%	211	0	211	9	220
67 7101 Parks and Recreation	74,231	0.05%	61	0	61	3	64
68 7201 Community Memorial Museum	275,786	0.18%	228	0	228	10	238
69 7203 Vets Memorial Community Bldg	18,650	0.01%	15	0	15	1	16
70 0112 Child Supp Serv Reimb/Adjustme	1,849,209	1.18%	1,530	0	1,530	69	1,599
73 0184 Sheriff Inmate Welfare	256,118	0.16%	212	0	212	10	221
75 0252 Emergency Medical Service	67,677	0.04%	56	0	56	3	59
81 0301 County Service Area G	838,155	0.54%	694	0	694	31	725
82 0305 County Service Area F	3,332,873	2.13%	2,758	0	2,758	124	2,882
83 0309 County Service Area C	205,600	0.13%	170	0	170	8	178
84 0311 County Service Area D	232,284	0.15%	192	0	192	9	201
85 0320 Sutter County Water Agency	175	0.00%	0	0	0	0	0
86 0321 Lo Canal Operations & Maintence	79,267	0.05%	66	0	66	3	69
87 0326 County Water Zone #4	11	0.00%	0	0	0	0	0
88 0327 County Water Zone #5	12	0.00%	0	0	0	0	0
89 0329 County Water Zone #7	11	0.00%	0	0	0	0	0
90 0330 County Water Zone #8	11	0.00%	0	0	0	0	0
91 0340 Co Consolid St Lighting District	36,303	0.02%	30	0	30	1	31
92 0395 Rio Ramaza Comm. Serv District	22,387	0.01%	19	0	19	1	19
93 1103 Non-Departmental Expense	693,520	0.44%	574	0	574	26	600
97 1911 General Insurance & Bonds	132,723	0.08%	110	0	110	5	115
98 1923 Flood Control	24,000	0.02%	20	0	20	1	21
99 2104 Grand Jury	40,531	0.03%	34	0	34	2	35
102 2125-08 DA-Criminal Investigation	1,109,323	0.71%	918	0	918	41	959
104 2125-72 Local Community Correction A	160,281	0.10%	133	0	133	6	139
105 2127-00 Victim Services	659,761	0.42%	546	0	546	25	571
106 2202 Net 5-Sheriff	147,008	0.09%	122	0	122	5	127
107 2204 Sheriff's Trn Cnt	15,139	0.01%	13	0	13	1	13
109 2303 Delinquency Prevention Commis	388	0.00%	0	0	0	0	0
111 2703 Fish & Game Propagation	719	0.00%	1	0	1	0	1
114 3000 Urban area Resident St Lightning	13,110	0.01%	11	0	11	0	11
115 4102-01 Mental Health-Admin Support	6,334,168	4.05%	5,242	0	5,242	235	5,477
117 4102-03 Mental Health-Crisis Clinic	3,257,359	2.08%	2,696	0	2,696	121	2,817

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2022-2023**

FY 2020-21  
 1/5/2022

**Internal Audit-County Wide Allocations**

**Dept:6 1201 Auditor-Controller**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
118 4102-04 Mental Health-Community Ser	7,203	0.00%	\$6	\$0	\$6	\$0	\$6
119 4102-07 Mental Health-Inpatient	4,554,895	2.91%	3,770	0	3,770	169	3,939
122 4102-10 Mental Health-Non IMD	60	0.00%	0	0	0	0	0
127 4102-16 Mental Health-Outpatient/Adu	2,650,740	1.69%	2,194	0	2,194	98	2,292
128 4102-17 Mental Health-Outpatient/Chik	5,936,660	3.79%	4,913	0	4,913	221	5,134
133 4102-26 Mental Health-Sutter County E	707,705	0.45%	586	0	586	26	612
141 4102-41 Mental Health-Alcohol Admin	186,452	0.12%	154	0	154	7	161
142 4102-42 Mental Health-Prevention	164,187	0.10%	136	0	136	6	142
144 4102-48 Mental Health-Sutter Co CW [	104,906	0.07%	87	0	87	4	91
146 4102-51 Mental Health-OFC	425,327	0.27%	352	0	352	16	368
149 4102-54 Mental Health-First Steps	642,588	0.41%	532	0	532	24	556
150 4102-58 Mental Health-Drug Court SC	11,347	0.01%	9	0	9	0	10
153 4102-65 Mental Health-UR/QI Program	684,516	0.44%	567	0	567	25	592
155 4102-72 Mental Health-Local Comm Cc	463,391	0.30%	384	0	384	17	401
158 4102-82 Mental Health-Forensic	812,801	0.52%	673	0	673	30	703
159 4102-701 Mental Health-Youth and Far	1,038,028	0.66%	859	0	859	39	898
160 4102-702 Mental Health-Youth & Fam	623,445	0.40%	516	0	516	23	539
161 4102-704 Mental Health-Adult FSP Ser	1,233,220	0.79%	1,021	0	1,021	46	1,066
162 4102-705 Mental Health-Adult Non-FSF	1,908,358	1.22%	1,579	0	1,579	71	1,650
163 4102-706 Mental Health-Ethnic Outrea	1,079,525	0.69%	893	0	893	40	934
165 4102-712 Mental Health-Community Pr	2,185,567	1.40%	1,809	0	1,809	81	1,890
167 4102-715 Mental Health-Work Educatc	175,793	0.11%	145	0	145	7	152
168 4102-716 Mental Health-Innovation	128,489	0.08%	106	0	106	5	111
169 4102-717 Mental Health-Administrative	121,713	0.08%	101	0	101	5	105
171 4103-15 Health-Vital Statistics	44,252	0.03%	37	0	37	2	38
172 4103-20 Health-CCS	458,360	0.29%	379	0	379	17	396
174 4103-26 Health-MCH	208,619	0.13%	173	0	173	8	180
175 4103-29 Health-Foster Care	99,827	0.06%	83	0	83	4	86
176 4103-30 Health-Nursing Admin	124,740	0.08%	103	0	103	5	108
177 4103-31 Health-CHDP	98,803	0.06%	82	0	82	4	85
178 4103-33 Health-CMSP Local Health Cc	65,630	0.04%	54	0	54	2	57
179 4103-35 Health-Field Nursing	180,172	0.12%	149	0	149	7	156
180 4103-36 Health-Bioterrorism	190,893	0.12%	158	0	158	7	165
181 4103-37 Health-Pandemic Flu Prepare	79,586	0.05%	66	0	66	3	69
182 4103-38 Health-Acute Communicable I	291,629	0.19%	241	0	241	11	252
183 4103-39 Health-Immunization Grant	40,058	0.03%	33	0	33	1	35
184 4103-40 Health-WIC Nutrition	739,612	0.47%	612	0	612	27	640
185 4103-43 Health-Homeland Security Gr	4,431	0.00%	4	0	4	0	4
186 4103-45 Health-WIC Breast Feeding P	69,075	0.04%	57	0	57	3	60
188 4103-50 Health-Laboratory	2,209	0.00%	2	0	2	0	2
189 4103-51 Health-AIDS Surveillance	999	0.00%	1	0	1	0	1
192 4103-55 Health-Lead Poisoning	54,753	0.03%	45	0	45	2	47

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2022-2023**

FY 2020-21  
 1/5/2022

**Internal Audit-County Wide Allocations**

**Dept:6 1201 Auditor-Controller**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
193 4103-56 Health-St Tuberculosis Grant	9,041	0.01%	\$7	\$0	\$7	\$0	\$8
195 4103-58 COVID-19 PHEP Grant	100,124	0.06%	83	0	83	4	87
196 4103-60 Health-Health Education	132,583	0.08%	110	0	110	5	115
198 4103-65 Health-Community Chronic Di	4,342	0.00%	4	0	4	0	4
199 4103-66 Health-Supp Nutritional Asst F	99,347	0.06%	82	0	82	4	86
202 4103-69 Health - Oral Care	106,895	0.07%	88	0	88	4	92
203 4103-78 Health-Injury Prevention	26,826	0.02%	22	0	22	1	23
204 4103-81 Health-Public Health Clinic	96,652	0.06%	80	0	80	4	84
206 4103-98 Health - Prop 56 Tobacco Tru:	540	0.00%	0	0	0	0	0
207 4103-99 Health-Tobacco Control	147,573	0.09%	122	0	122	5	128
210 4120-12 Children & Families	13,219	0.01%	11	0	11	0	11
212 4121-758 Homeless Better Way Prog	1,547,633	0.99%	1,281	0	1,281	57	1,338
213 4134-00 Jail Medical	3,364,411	2.15%	2,784	0	2,784	125	2,909
214 4134-72 Jail Medical-LCC	54,289	0.03%	45	0	45	2	47
222 4201 Non-County Providers	24,200	0.02%	20	0	20	1	21
224 4400 Sutter Co Waterworks Dist #1	323,885	0.21%	268	0	268	12	280
225 5101-05 Welfare-Social Workers Empy	1,582,250	1.01%	1,309	0	1,309	59	1,368
226 5101-07 Welfare-Pub Authority Staffing	607,019	0.39%	502	0	502	23	525
227 5101-10 Welfare-Admin Support	1,444,473	0.92%	1,195	0	1,195	54	1,249
228 5101-15 Welfare-Non-Welfare Admin S	296,489	0.19%	245	0	245	11	256
229 5101-20 Welfare-Social Services	4,086,916	2.61%	3,382	0	3,382	152	3,534
231 5101-30 Welfare-Eligibility & Nonservic	10,545,567	6.74%	8,728	0	8,728	392	9,119
232 5101-35 Welfare-Welfare Fraud	489,715	0.31%	405	0	405	18	423
233 5101-40 Welfare-Clerical Support	28,462	0.02%	24	0	24	1	25
234 5101-45 Welfare-Adults	1,094,803	0.70%	906	0	906	41	947
237 5206 TANF-Foster Care	(28,265)	-0.02%	(23)	0	(23)	(1)	(24)
239 5302 General Relief	34,390	0.02%	28	0	28	1	30
242 6201-35 Library-Literacy Prg	29,039	0.02%	24	0	24	1	25
244 7204 Ettl Hall	8,731	0.01%	7	0	7	0	8
<b>Subtotal</b>	<b>156,547,042</b>	<b>100.00%</b>	<b>129,558</b>	<b>0</b>	<b>129,558</b>	<b>5,704</b>	<b>135,262</b>
Direct Bills					0		0
<b>Total</b>					<b>\$129,558</b>		<b>\$135,262</b>

Basis Units: Adjusted Expenditures  
 Source:



**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2022-2023**

FY 2020-21  
 1/5/2022

**Allocation Summary**

**Dept:6 1201 Auditor-Controller**

<b>Department</b>	<b>Departmental Accounting</b>	<b>Payroll Accounting</b>	<b>Claims Accounting</b>	<b>Internal Audit- County Wide</b>	<b>Direct Identified</b>	<b>COVID-19</b>	<b>General Govt</b>	<b>Total</b>
5 1102 County Administrator	\$4,885	\$2,397	\$1,139	\$1,094	\$0	\$0	\$0	\$9,515
6 1201 Auditor-Controller	6,289	4,793	1,724	1,409	0	0	0	14,215
7 1202 Treasurer-Tax Collector	3,617	3,305	1,669	817	0	0	0	9,408
8 1205 General Services Department	3,546	4,131	1,363	801	0	0	0	9,841
9 1301 County Counsel	3,674	2,479	1,769	830	0	0	0	8,752
10 1401 Human Resources	3,901	2,892	1,406	881	0	0	0	9,080
11 1700 Building Maintenance	12,242	9,915	15,794	2,765	0	0	0	40,716
12 1101 Board of Supervisors	2,276	2,066	1,081	514	0	0	0	5,937
13 1105 Clerk of the Board	829	826	806	187	0	0	0	2,649
14 1203 Assessor	7,955	6,610	1,081	1,797	0	0	0	17,443
15 1204 Revenue Collection	1,235	413	4,606	279	0	0	0	6,533
16 1502 Elections	3,860	2,892	2,325	872	0	0	0	9,949
17 1600 Sheriff-Communications	9,668	7,849	2,413	2,184	0	0	0	22,113
18 1920 Engineering Services	4,144	2,479	1,188	936	0	0	0	8,746
19 1922 Water Resources	2,394	0	319	541	0	0	0	3,254
20 1925 Emergency Management	13	0	0	3	0	0	0	16
21 1925-30 Emergency COVID-19	0	0	69	0	0	0	0	69
22 2103 Sheriff's Court Bailiffs	4,325	3,718	150	977	0	0	0	9,170
23 2106 Public Defender	3,030	413	1,894	684	0	0	0	6,021
24 2112 Consolidated Courts	2,223	0	819	502	0	0	0	3,543
25 2125 District Attorney	0	826	0	0	0	0	0	826
26 2125-01 DA-Criminal Division	10,990	4,957	2,294	2,482	0	0	0	20,724
29 2201 Sheriff-Coroner	33,484	20,243	5,894	7,563	0	0	0	67,184
30 2205 Sheriff-Boat Patrol	1,018	0	206	230	0	0	0	1,454
31 2208 Sheriff-Live Oak Contract	5,889	3,305	375	1,330	0	0	0	10,900
32 2301 Sheriff-County Jail	32,909	22,308	7,519	7,433	0	0	0	70,169
34 2304 Probation	23,926	16,938	6,719	5,404	0	0	0	52,987
35 2309 Bi-County Juvenile Hall	0	0	81	0	0	0	0	81
37 2401 Emergency Services	2,909	826	1,306	657	0	0	0	5,698
38 2402 Fire Services Administration	1,063	413	1,069	240	0	0	0	2,786
39 2601 Agricultural Commissioner	9,995	8,262	2,219	2,257	0	0	0	22,733
40 2706 Recorder	2,403	2,479	1,006	543	0	0	0	6,431
41 2709 Pub. Guardian/Conservator	1,408	1,652	1,044	318	0	0	0	4,422
42 2710 County Clerk	677	0	950	153	0	0	0	1,780
43 2721 Development Services	3,838	4,131	1,494	867	0	0	0	10,330
44 2724-24 Planning & Building	3,772	1,652	1,463	852	0	0	0	7,739
45 2724-31 Community Services Building	1,786	826	1,669	403	0	0	0	4,685
46 2724-32 Code Enforcement Svcs	910	0	1,300	206	0	0	0	2,416
47 2725 Environmental Health	3,437	2,479	1,188	776	0	0	0	7,879
48 2726 Animal Control	402	413	19	91	0	0	0	924
49 2727 CUPA	87	0	200	20	0	0	0	307

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2022-2023**

FY 2020-21  
 1/5/2022

**Allocation Summary**

**Dept:6 1201 Auditor-Controller**

Department	Departmental Accounting	Payroll Accounting	Claims Accounting	Internal Audit- County Wide	Direct Identified	COVID-19	General Govt	Total
50 3100 Road	\$26,977	\$8,675	\$7,075	\$6,093	\$0	\$0	\$0	\$48,821
51 3200 County Airport	3	0	56	1	0	0	0	59
52 3300 Transportation Development	0	0	44	0	0	0	0	44
53 4102-00 Mental Health	456	0	456	103	0	0	0	1,015
54 4103-10 Health	11,424	4,544	2,688	2,580	0	0	0	21,236
55 4104-00 Mental Health Service Act	0	0	13	0	0	0	0	13
56 4120-00 Human Services Admin	9,877	6,197	1,100	2,231	0	0	0	19,405
57 4580 Fleet Management ISF	3,199	1,652	10,325	723	0	0	0	15,899
58 4581 Information Technology ISF	11,359	6,197	3,269	2,566	0	0	0	23,391
59 4590 Liability Insurance ISF	9,212	0	144	2,081	0	0	0	11,436
60 4591 Workers' Comp. Ins. ISF	7,558	413	119	1,707	0	0	0	9,797
61 4595 Employee Wellness Services	1,939	0	669	438	0	0	0	3,046
62 5000 Trial Court Agency	0	0	6	0	0	0	0	6
63 5101-00 Welfare	2,664	0	5,969	602	0	0	0	9,234
64 5200 IHSS Public Authority	756	0	1,219	171	0	0	0	2,146
65 6201 County Library	5,357	5,784	1,594	1,210	0	0	0	13,944
66 6301 Bi-County Farm Advisor	974	1,239	1,025	220	0	0	0	3,459
67 7101 Parks and Recreation	284	0	1,488	64	0	0	0	1,836
68 7201 Community Memorial Museum	1,056	1,239	656	238	0	0	0	3,190
69 7203 Vets Memorial Community Bldg	71	0	656	16	0	0	0	744
70 0112 Child Supp Serv Reimb/Adjustme	7,080	3,718	1,606	1,599	0	0	0	14,003
71 0140 County Local Revenue Fund	0	0	125	0	0	0	0	125
73 0184 Sheriff Inmate Welfare	981	413	1,688	221	0	0	0	3,303
74 0241 Public Safety Realignment 2011	0	0	13	0	0	0	0	13
75 0252 Emergency Medical Service	259	0	38	59	0	0	0	355
79 0289 EDBG PI Fund	0	0	6	0	0	0	0	6
81 0301 County Service Area G	3,209	0	25	725	0	0	0	3,959
82 0305 County Service Area F	12,760	7,849	9,238	2,882	0	0	0	32,729
83 0309 County Service Area C	787	0	1,175	178	0	0	0	2,140
84 0311 County Service Area D	889	0	1,281	201	0	0	0	2,371
85 0320 Sutter County Water Agency	1	0	0	0	0	0	0	1
86 0321 Lo Canal Operations & Maintence	303	0	38	69	0	0	0	410
87 0326 County Water Zone #4	0	0	0	0	0	0	0	0
88 0327 County Water Zone #5	0	0	0	0	0	0	0	0
89 0329 County Water Zone #7	0	0	0	0	0	0	0	0
90 0330 County Water Zone #8	0	0	0	0	0	0	0	0
91 0340 Co Consolid St Lighting District	139	0	81	31	0	0	0	252
92 0395 Rio Ramaza Comm. Serv District	86	0	238	19	0	0	0	343
93 1103 Non-Departmental Expense	2,655	826	4,556	600	0	0	0	8,637
94 1209 General Revenues	0	0	44	0	0	0	0	44
95 1801 Plant Acquisition	0	0	431	0	0	0	0	431

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2022-2023**

FY 2020-21  
 1/5/2022

**Allocation Summary**

**Dept:6 1201 Auditor-Controller**

<b>Department</b>	<b>Departmental Accounting</b>	<b>Payroll Accounting</b>	<b>Claims Accounting</b>	<b>Internal Audit- County Wide</b>	<b>Direct Identified</b>	<b>COVID-19</b>	<b>General Govt</b>	<b>Total</b>
96 1803 Capital Projects	\$0	\$0	\$56	\$0	\$0	\$0	\$0	\$56
97 1911 General Insurance & Bonds	508	0	13	115	0	0	0	635
98 1923 Flood Control	92	0	75	21	0	0	0	188
99 2104 Grand Jury	155	0	619	35	0	0	0	809
100 2109 Trial Court Funding	0	0	81	0	0	0	0	81
102 2125-08 DA-Criminal Investigation	4,247	3,305	444	959	0	0	0	8,955
104 2125-72 Local Community Correction A	614	413	0	139	0	0	0	1,165
105 2127-00 Victim Services	2,526	2,892	2,119	571	0	0	0	8,107
106 2202 Net 5-Sheriff	563	826	6	127	0	0	0	1,522
107 2204 Sheriff's Trn Cnt	58	0	0	13	0	0	0	71
109 2303 Delinquency Prevention Commis	1	0	31	0	0	0	0	33
111 2703 Fish & Game Propagation	3	0	150	1	0	0	0	153
112 2711 Domestic Violence Centers	0	0	25	0	0	0	0	25
114 3000 Urban area Resident St Lightning	50	0	81	11	0	0	0	143
115 4102-01 Mental Health-Admin Support	24,251	12,807	4,394	5,477	0	0	0	46,928
117 4102-03 Mental Health-Crisis Clinic	12,471	14,459	2,481	2,817	0	0	0	32,228
118 4102-04 Mental Health-Community Ser	28	0	2,206	6	0	0	0	2,240
119 4102-07 Mental Health-Inpatient	17,439	15,285	6,550	3,939	0	0	0	43,213
122 4102-10 Mental Health-Non IMD	0	0	6	0	0	0	0	7
127 4102-16 Mental Health-Outpatient/Adu	10,148	4,957	6,825	2,292	0	0	0	24,223
128 4102-17 Mental Health-Outpatient/Chik	22,729	8,262	4,119	5,134	0	0	0	40,244
133 4102-26 Mental Health-Sutter County E	2,709	2,066	1,781	612	0	0	0	7,168
141 4102-41 Mental Health-Alcohol Admin	714	0	1,625	161	0	0	0	2,500
142 4102-42 Mental Health-Prevention	629	413	1,981	142	0	0	0	3,165
144 4102-48 Mental Health-Sutter Co CW I	402	826	1,706	91	0	0	0	3,025
146 4102-51 Mental Health-OFC	1,628	1,239	2,150	368	0	0	0	5,386
149 4102-54 Mental Health-First Steps	2,460	2,479	2,438	556	0	0	0	7,932
150 4102-58 Mental Health-Drug Court SC	43	0	1,656	10	0	0	0	1,710
153 4102-65 Mental Health-UR/QI Program	2,621	2,479	2,025	592	0	0	0	7,716
155 4102-72 Mental Health-Local Comm Co	1,774	1,652	1,806	401	0	0	0	5,634
158 4102-82 Mental Health-Forensic	3,112	2,066	2,044	703	0	0	0	7,924
159 4102-701 Mental Health-Youth and Far	3,974	3,305	3,256	898	0	0	0	11,433
160 4102-702 Mental Health-Youth & Fam	2,387	1,652	2,006	539	0	0	0	6,585
161 4102-704 Mental Health-Adult FSP Ser	4,721	4,544	2,275	1,066	0	0	0	12,607
162 4102-705 Mental Health-Adult Non-FSP	7,306	4,544	3,575	1,650	0	0	0	17,076
163 4102-706 Mental Health-Ethnic Outrea	4,133	3,305	2,781	934	0	0	0	11,153
164 4102-707 Mental Health-MHSA Homek	0	0	6	0	0	0	0	6
165 4102-712 Mental Health-Community Pr	8,368	3,305	3,563	1,890	0	0	0	17,125
167 4102-715 Mental Health-Work Educatc	673	0	288	152	0	0	0	1,113
168 4102-716 Mental Health-Innovation	492	0	6	111	0	0	0	609
169 4102-717 Mental Health-Administrative	466	826	1,806	105	0	0	0	3,204

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2022-2023**

FY 2020-21  
 1/5/2022

**Allocation Summary**

**Dept:6 1201 Auditor-Controller**

<b>Department</b>	<b>Departmental Accounting</b>	<b>Payroll Accounting</b>	<b>Claims Accounting</b>	<b>Internal Audit- County Wide</b>	<b>Direct Identified</b>	<b>COVID-19</b>	<b>General Govt</b>	<b>Total</b>
171 4103-15 Health-Vital Statistics	\$169	\$0	\$0	\$38	\$0	\$0	\$0	\$208
172 4103-20 Health-CCS	1,755	2,066	356	396	0	0	0	4,573
173 4103-22 Health-Homeless Pilot	0	0	519	0	0	0	0	519
174 4103-26 Health-MCH	799	826	338	180	0	0	0	2,143
175 4103-29 Health-Foster Care	382	0	81	86	0	0	0	550
176 4103-30 Health-Nursing Admin	478	826	144	108	0	0	0	1,555
177 4103-31 Health-CHDP	378	413	106	85	0	0	0	983
178 4103-33 Health-CMSP Local Health Cc	251	826	94	57	0	0	0	1,228
179 4103-35 Health-Field Nursing	690	413	481	156	0	0	0	1,740
180 4103-36 Health-Bioterrorism	731	826	113	165	0	0	0	1,835
181 4103-37 Health-Pandemic Flu Prepared	305	0	113	69	0	0	0	486
182 4103-38 Health-Acute Communicable I	1,117	2,479	175	252	0	0	0	4,022
183 4103-39 Health-Immunization Grant	153	0	56	35	0	0	0	244
184 4103-40 Health-WIC Nutrition	2,832	3,305	656	640	0	0	0	7,432
185 4103-43 Health-Homeland Security Gra	17	0	13	4	0	0	0	33
186 4103-45 Health-WIC Breast Feeding P	264	0	81	60	0	0	0	405
188 4103-50 Health-Laboratory	8	0	181	2	0	0	0	192
189 4103-51 Health-AIDS Surveillance	4	0	0	1	0	0	0	5
192 4103-55 Health-Lead Poisoning	210	0	38	47	0	0	0	294
193 4103-56 Health-St Tuberculosis Grant	35	0	0	8	0	0	0	42
195 4103-58 COVID-19 PHEP Grant	383	0	750	87	0	0	0	1,220
196 4103-60 Health-Health Education	508	413	144	115	0	0	0	1,179
198 4103-65 Health-Community Chronic Di	17	0	13	4	0	0	0	33
199 4103-66 Health-Supp Nutritional Asst F	380	826	163	86	0	0	0	1,455
202 4103-69 Health - Oral Care	409	413	206	92	0	0	0	1,121
203 4103-78 Health-Injury Prevention	103	0	19	23	0	0	0	145
204 4103-81 Health-Public Health Clinic	370	1,239	150	84	0	0	0	1,843
205 4103-90 COVID-19 CDDSS Roomkey	0	0	63	0	0	0	0	63
206 4103-98 Health - Prop 56 Tobacco Tru	2	0	0	0	0	0	0	3
207 4103-99 Health-Tobacco Control	565	0	519	128	0	0	0	1,211
210 4120-12 Children & Families	51	2,066	13	11	0	0	0	2,140
212 4121-758 Homeless Better Way Prog	5,925	3,305	538	1,338	0	0	0	11,106
213 4134-00 Jail Medical	12,881	0	150	2,909	0	0	0	15,940
214 4134-72 Jail Medical-LCC	208	0	0	47	0	0	0	255
222 4201 Non-County Providers	93	0	0	21	0	0	0	114
224 4400 Sutter Co Waterworks Dist #1	1,240	0	1,350	280	0	0	0	2,870
225 5101-05 Welfare-Social Workers Empy	6,058	7,436	825	1,368	0	0	0	15,687
226 5101-07 Welfare-Pub Authority Staffing	2,324	1,652	181	525	0	0	0	4,683
227 5101-10 Welfare-Admin Support	5,530	2,892	4,169	1,249	0	0	0	13,840
228 5101-15 Welfare-Non-Welfare Admin S	1,135	1,652	13	256	0	0	0	3,056
229 5101-20 Welfare-Social Services	15,647	11,567	3,619	3,534	0	0	0	34,367

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2022-2023**

FY 2020-21  
 1/5/2022

**Allocation Summary**

**Dept:6 1201 Auditor-Controller**

<b>Department</b>	<b>Departmental Accounting</b>	<b>Payroll Accounting</b>	<b>Claims Accounting</b>	<b>Internal Audit- County Wide</b>	<b>Direct Identified</b>	<b>COVID-19</b>	<b>General Govt</b>	<b>Total</b>
230 5101-26 Homeless Support Prog	\$0	\$0	\$44	\$0	\$0	\$0	\$0	\$44
231 5101-30 Welfare-Eligibility & Nonservic	40,374	44,616	2,544	9,119	0	0	0	96,654
232 5101-35 Welfare-Welfare Fraud	1,875	2,066	275	423	0	0	0	4,639
233 5101-40 Welfare-Clerical Support	109	0	0	25	0	0	0	134
234 5101-45 Welfare-Adults	4,191	3,718	669	947	0	0	0	9,525
237 5206 TANF-Foster Care	(108)	0	0	(24)	0	0	0	(133)
238 5211 Delinquent Tax Sales Trust Fund	0	0	19	0	0	0	0	19
239 5302 General Relief	132	0	0	30	0	0	0	161
240 5502 OEM FY19Pub Safty Powershutc	0	0	31	0	0	0	0	31
241 5601 Veterans Service Officer	0	0	6	0	0	0	0	6
242 6201-35 Library-Literacy Prg	111	0	38	25	0	0	0	174
244 7204 Ettl Hall	33	0	244	8	0	0	0	285
245 5100 Children/Family Comm.	913	0	2,725	0	0	0	0	3,638
246 5116 DNA ID Prop 69 State	0	0	25	0	0	0	0	25
247 5121 Redevelopment Prop Tax	0	0	19	0	0	0	0	19
251 5203 Agency Collections Payable	0	0	344	0	0	0	0	344
253 5212 Local Transportation Tax	0	0	113	0	0	0	0	113
254 5215 Tax Collector's Trust	0	0	1,838	0	0	0	0	1,838
256 5218 Taxes	0	0	1,331	0	0	0	0	1,331
257 5219 In Lieu Tax Trust	0	0	113	0	0	0	0	113
258 5240 City of Live Oak	0	0	169	0	0	0	0	169
259 5241 City of Yuba City	0	0	169	0	0	0	0	169
260 5262 Sutter-Butte Flood Control	0	0	19	0	0	0	0	19
261 5263 Sac Area Flood Control	0	0	19	0	0	0	0	19
262 5265 FRAQMD	0	0	31	0	0	0	0	31
263 5267 Statewide Comm Infrastructure	0	0	6	0	0	0	0	6
265 6401 Fairview Cemetery	230	0	719	0	0	0	0	948
266 6402 Live Oak Cemetery	797	0	1,431	0	0	0	0	2,228
268 6404 Nicolaus Cemetery	68	0	163	0	0	0	0	231
269 6405 Pleasant Grove Cemetery	91	0	294	0	0	0	0	385
270 6406 Sutter Cemetery	4,878	0	4,656	0	0	0	0	9,534
271 6415 Gilsizer County Drainage	1,058	0	694	0	0	0	0	1,752
272 6416 Live Oak Cemetery Specd Assess	238	0	319	0	0	0	0	557
273 6419 Meridian Fire District	0	0	13	0	0	0	0	13
274 6420 Sutter Basin Fire	126	0	644	0	0	0	0	770
275 6424 Levee Disrt #1-Feather River	147	0	363	0	0	0	0	510
276 6426 Levee District #1	2,151	0	2,731	0	0	0	0	4,883
277 6427 Levee District #9	1,474	0	438	0	0	0	0	1,912
278 6428 Maintenance Area #3	0	0	19	0	0	0	0	19
279 6429 Maintenance Area #7 Zone 2	0	0	19	0	0	0	0	19
280 6430 Maintenance Area #7 Zone 3	0	0	19	0	0	0	0	19

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2022-2023**

FY 2020-21  
 1/5/2022

**Allocation Summary**

**Dept:6 1201 Auditor-Controller**

Department	Departmental Accounting	Payroll Accounting	Claims Accounting	Internal Audit- County Wide	Direct Identified	COVID-19	General Govt	Total
281 6431 Maintenance Area #7 Zone 4	\$0	\$0	\$19	\$0	\$0	\$0	\$0	\$19
282 6434 Bear River Levee Maintenance	0	0	6	0	0	0	0	6
283 6435 Colusa Mosquito Abatement	0	0	19	0	0	0	0	19
284 6436 S-Y Mosquito & Vector Control	13,589	0	6,244	0	0	0	0	19,833
285 6437 Maintenance Area #16 Zone 1	0	0	19	0	0	0	0	19
286 6438 Maintenance Area #16 Zone 2	0	0	19	0	0	0	0	19
287 6439 Maintenance Area #16 Zone 3	0	0	19	0	0	0	0	19
288 6440 Maintenance Area #16 Zone 4	0	0	19	0	0	0	0	19
289 6449 Reclamation District #1000	0	0	19	0	0	0	0	19
290 6451 Reclamation District #70	0	0	75	0	0	0	0	75
291 6452 Reclamation District #777	0	0	13	0	0	0	0	13
292 6453 Reclamation District #817	0	0	19	0	0	0	0	19
293 6455 Reclamation District #1001	0	0	81	0	0	0	0	81
294 6458 Reclamation District #2054	0	0	6	0	0	0	0	6
296 6460 Reclamation District #2103	0	0	6	0	0	0	0	6
297 6461 Reclamation District #1500	0	0	38	0	0	0	0	38
298 6462 Reclamation District #1660	0	0	31	0	0	0	0	31
300 6471 LAFCO	319	0	6	0	0	0	0	325
301 6480 Butte Water District	0	0	19	0	0	0	0	19
302 6481 Feather Water District	0	0	19	0	0	0	0	19
303 6484 SCSD-90 Series A-Imprv Redem	56	0	13	0	0	0	0	68
304 6489 CA First Sutter	0	0	19	0	0	0	0	19
305 6490 CA Enterp Dev Auth Comm Pace	0	0	13	0	0	0	0	13
306 6491 California Hero Program	0	0	19	0	0	0	0	19
308 7562 Woodland Unified	0	0	19	0	0	0	0	19
309 7565 Sutter Co Schools	0	0	19	0	0	0	0	19
310 7577 Yuba Community College	0	0	19	0	0	0	0	19
311 7601 E Nicolaus High 2000 Debt	0	0	19	0	0	0	0	19
312 7602 Woodland Unified Debt Ser	0	0	19	0	0	0	0	19
313 7607 Sutter High 2008 Bond Deb	0	0	38	0	0	0	0	38
314 7651 YC#99-1 Series C Bonds Db	0	0	56	0	0	0	0	56
315 7652 YC 2004-1 Meas K Bonds Deb	0	0	31	0	0	0	0	31
316 7654 Franklin Elem 2006 DBT Ser	0	0	19	0	0	0	0	19
317 7655 Yuba Comm. College Distr DS-A	0	0	19	0	0	0	0	19
318 7656 Yuba Comm. College Distr DS-B	0	0	19	0	0	0	0	19
319 7657 Yuba Comm College Distrb	0	0	19	0	0	0	0	19
321 7661 LO#04-1 Series A Bonds Db	0	0	81	0	0	0	0	81
322 7663 East Nicolaus H 2014 Debt Svc	0	0	19	0	0	0	0	19
<b>Total</b>	<b>\$625,077</b>	<b>\$391,387</b>	<b>\$254,718</b>	<b>\$135,262</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,406,444</b>

**SUTTER COUNTY, CALIFORNIA  
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2022-2023**

FY 2020-21  
1/5/2022

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**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2022-2023**

FY 2020-21  
 1/5/2022

**A. Department Costs**

Dept:7 1202 Treasurer-Tax Collector

Description		Amount	General Admin	Treasury	General Govt
<b>Personnel Costs</b>					
Salaries	S1	386,451	47,727	155,624	183,101
<i>Salary % Split</i>			<i>12.35%</i>	<i>40.27%</i>	<i>47.38%</i>
Benefits	S	270,876	33,453	109,082	128,341
<b>Subtotal - Personnel Costs</b>		<b>657,327</b>	<b>81,180</b>	<b>264,706</b>	<b>311,442</b>
<b>Services &amp; Supplies Cost</b>					
Services & Supplies	S	285,695	35,283	115,050	135,363
Intrafund Costs	P	323	0	151	172
Capital Assets	D	24,000	0	0	0
Equipment Replacement	D	1,835	0	0	0
Transfer Out	S	579	72	233	274
Revenues	P	(54,306)	0	0	(54,306)
Misc Revenue	S	(4,442)	(549)	(1,789)	(2,104)
<b>Subtotal - Services &amp; Supplies</b>		<b>253,685</b>	<b>34,806</b>	<b>113,645</b>	<b>79,399</b>
<b>Department Cost Total</b>		<b>911,012</b>	<b>115,986</b>	<b>378,350</b>	<b>390,840</b>
<b>Adjustments to Cost</b>					
Capital Assets	D	(24,000)	0	0	0
Equipment Replacement	D	(1,835)	0	0	0
<b>Subtotal - Adjustments</b>		<b>(25,835)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Costs After Adjustments</b>		<b>885,177</b>	<b>115,986</b>	<b>378,350</b>	<b>390,840</b>
General Admin Distribution			(115,986)	53,289	62,697
<b>Grand Total</b>		<b>\$885,177</b>		<b>\$431,639</b>	<b>\$453,538</b>
				not allocated	



**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2022-2023**

FY 2020-21  
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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	\$179	\$0	\$82	\$97
Subtotal - Building Occupancy	179	0	82	97
2 Equip Deprec	137	0	63	74
Subtotal - Equipment Depreciation	137	0	63	74
3 Tax Assessment	271	0	125	147
Subtotal - Tax Assessment	271	0	125	147
4 External Audit	190	0	87	103
Subtotal - External Audit	190	0	87	103
5 Personnel/Budget Prep	1,212	110	608	715
5 Departmental Assistance	1,726	157	865	1,018
Subtotal - 1102 County Administrator	2,938	267	1,473	1,733
6 Departmental Accounting	3,491	126	1,662	1,955
6 Payroll Accounting	3,196	109	1,518	1,787
6 Claims Accounting	1,609	60	767	902
6 Internal Audit-County Wide	782	35	375	442
Subtotal - 1201 Auditor-Controller	9,078	330	4,323	5,086
8 Purchasing	0	455	209	246
Subtotal - 1205 General Services Depa	0	455	209	246
9 Legal Assistance	0	6,670	3,065	3,606
Subtotal - 1301 County Counsel	0	6,670	3,065	3,606
10 Employee/Labor Relations	0	4,319	1,985	2,335
10 Recruitment/Class Non-MSS	0	4,099	1,883	2,216
Subtotal - 1401 Human Resources	0	8,418	3,868	4,551
11 Maintenance	0	7,053	3,240	3,813
11 Grounds	0	1,587	729	858
11 Custodial	0	18,087	8,310	9,777

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2022-2023**

FY 2020-21  
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**B. Incoming Costs - (Default Spread Salary%)**

Dept:7 1202 Treasurer-Tax Collector

Department	First Incoming	Second Incoming	Treasury	General Govt
11 Direct Expenditure	\$0	\$1,759	\$808	\$951
Subtotal - 1700 Building Maintenance	0	28,486	13,088	15,398
<b>Total Incoming</b>	12,793	44,627	26,381	31,039
<b>C. Total Allocated</b>		<u>\$942,597</u>	<u>\$458,020</u>	<u>\$484,576</u>
			48.59%	51.41%

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2022-2023**

FY 2020-21  
 1/5/2022

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	369,882.30	0.14%	\$609	\$(513)	\$96	\$29	\$124
10 1401 Human Resources	256,009.02	0.10%	421	(377)	44	20	64
14 1203 Assessor	11,450.79	0.00%	19	(16)	3	1	4
15 1204 Revenue Collection	1,943.71	0.00%	3	(3)	1	0	1
17 1600 Sheriff-Communications	183,509.00	0.07%	302	(158)	144	14	159
18 1920 Engineering Services	28,991.56	0.01%	48	(40)	7	2	10
24 2112 Consolidated Courts	532,117.42	0.20%	875	(728)	148	41	189
26 2125-01 DA-Criminal Division	191,649.65	0.07%	315	(3,025)	(2,709)	15	(2,694)
29 2201 Sheriff-Coroner	3,218,904.11	1.21%	5,296	(7,203)	(1,907)	248	(1,659)
32 2301 Sheriff-County Jail	318,014.43	0.12%	523	(441)	83	25	107
34 2304 Probation	1,253,657.67	0.47%	2,063	(4,485)	(2,422)	97	(2,325)
39 2601 Agricultural Commissioner	58,743.89	0.02%	97	(81)	15	5	20
40 2706 Recorder	1,603,306.66	0.60%	2,638	(2,207)	431	124	555
43 2721 Development Services	10,926.85	0.00%	18	(15)	3	1	4
44 2724-24 Planning & Building	442,617.09	0.17%	728	(616)	112	34	147
45 2724-31 Community Services Building	59,346.04	0.02%	98	(91)	6	5	11
48 2726 Animal Control	670,973.51	0.25%	1,104	(932)	172	52	223
49 2727 CUPA	14,210.00	0.01%	23	(20)	4	1	5
50 3100 Road	11,097,018.57	4.17%	18,258	(15,545)	2,712	856	3,568
51 3200 County Airport	70,694.11	0.03%	116	(98)	18	5	24
55 4104-00 Mental Health Service Act	14,626,070.30	5.50%	24,064	(20,961)	3,103	1,128	4,231
56 4120-00 Human Services Admin	621,411.80	0.23%	1,022	(897)	125	48	173
57 4580 Fleet Management ISF	86,006.76	0.03%	142	(102)	39	7	46
58 4581 Information Technology ISF	390,437.04	0.15%	642	(493)	150	30	180
59 4590 Liability Insurance ISF	436,878.92	0.16%	719	(619)	99	34	133
60 4591 Workers' Comp. Ins. ISF	326,041.95	0.12%	536	(470)	66	25	92
61 4595 Employee Wellness Services	(10,250.64)	0.00%	(17)	25	8	(1)	7
62 5000 Trial Court Agency	155,949.19	0.06%	257	(232)	25	12	37
63 5101-00 Welfare	12,302,048.70	4.63%	20,240	(16,701)	3,539	949	4,487
64 5200 IHSS Public Authority	521,170.96	0.20%	857	(728)	130	40	170
65 6201 County Library	191,736.02	0.07%	315	(274)	42	15	56
67 7101 Parks and Recreation	431,670.24	0.16%	710	(598)	112	33	145
68 7201 Community Memorial Museum	3,683.16	0.00%	6	(5)	1	0	1
70 0112 Child Supp Serv Reimb/Adjustme	501,135.44	0.19%	825	(686)	139	39	178
71 0140 County Local Revenue Fund	8,512,846.94	3.20%	14,006	(3,256)	10,750	656	11,407
72 0177 CCPIF SB 678	641,517.55	0.24%	1,055	(867)	189	49	238
73 0184 Sheriff Inmate Welfare	59,512.09	0.02%	98	(83)	15	5	20
75 0252 Emergency Medical Service	476,609.95	0.18%	784	(666)	118	37	155
76 0253 RLF CDBG Housing Rehabilitatio	234,466.83	0.09%	386	(320)	66	18	84
77 0273 Local Innovation	139,378.72	0.05%	229	(194)	36	11	46
78 0284 CDBG Housing Rehab 04-STB	273,610.89	0.10%	450	(370)	80	21	101
79 0289 EDBG PI Fund	325,235.00	0.12%	535	(453)	82	25	107

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2022-2023**

FY 2020-21  
 1/5/2022

Treasury Allocations

Dept:7 1202 Treasurer-Tax Collector

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
80 0296 BSCC Jag Mental Health Training	27,542.96	0.01%	\$45	\$(38)	\$7	\$2	\$9
81 0301 County Service Area G	53,300.51	0.02%	88	(281)	(194)	4	(189)
83 0309 County Service Area C	1,100,138.08	0.41%	1,810	(1,600)	211	85	295
84 0311 County Service Area D	1,214,150.33	0.46%	1,998	(1,771)	226	94	320
85 0320 Sutter County Water Agency	1,501,212.59	0.56%	2,470	(2,138)	332	116	447
86 0321 Lo Canal Operations & Maintenance	378,431.85	0.14%	623	(556)	67	29	96
87 0326 County Water Zone #4	323,267.96	0.12%	532	(449)	83	25	108
88 0327 County Water Zone #5	761,238.42	0.29%	1,252	(1,058)	195	59	253
89 0329 County Water Zone #7	280,281.73	0.11%	461	(389)	72	22	93
90 0330 County Water Zone #8	23,085.06	0.01%	38	(32)	6	2	8
91 0340 Co Consolid St Lighting District	1,601,565.93	0.60%	2,635	(2,242)	393	123	517
92 0395 Rio Ramaza Comm. Serv District	118,521.56	0.04%	195	(167)	28	9	37
93 1103 Non-Departmental Expense	9,157.90	0.00%	15	(124)	(109)	1	(108)
94 1209 General Revenues	20,315,926.58	7.64%	33,425	(33,957)	(532)	1,566	1,034
95 1801 Plant Acquisition	398,653.64	0.15%	656	(543)	113	31	144
96 1803 Capital Projects	69,931.67	0.03%	115	(98)	17	5	22
106 2202 Net 5-Sheriff	594,311.37	0.22%	978	(841)	136	46	182
111 2703 Fish & Game Propagation	47,182.14	0.02%	78	(65)	12	4	16
114 3000 Urban area Resident St Lightning	352,807.16	0.13%	580	(494)	86	27	113
154 4102-68 Mental Health-Drug Medi-Cal	304,098.45	0.11%	500	(386)	115	23	138
208 4109 MHSa Housing Prg	87,323.69	0.03%	144	0	144	7	150
215 4151-00 COVID-19 Crisis Response	652,877.32	0.25%	1,074	(800)	274	50	324
218 4153 Cares Act Funding	5,291,159.30	1.99%	8,705	(6,946)	1,759	408	2,167
220 4155 American Recovery Act	4,346,649.23	1.63%	7,151	(1,042)	6,109	335	6,444
221 4154-00 Homeless Funding Sources	507,921.05	0.19%	836	(722)	114	39	153
224 4400 Sutter Co Waterworks Dist #1	308,727.15	0.12%	508	(407)	101	24	124
240 5502 OEM FY19Pub Safty Powershutc	513,749.50	0.19%	845	(697)	148	40	187
245 5100 Children/Family Comm.	1,878,056.92	0.71%	3,090	(2,590)	500	145	645
246 5116 DNA ID Prop 69 State	28,502.82	0.01%	47	(40)	7	2	10
247 5121 Redevelopment Prop Tax	168,303.52	0.06%	277	(1,058)	(781)	13	(768)
248 5158 Industrial Hemp Ordinance	10,756.04	0.00%	18	(3)	15	1	16
249 5193 Highland EST Improv Redemption	1,535.98	0.00%	3	0	3	0	3
251 5203 Agency Collections Payable	404,657.42	0.15%	666	(548)	118	31	149
253 5212 Local Transportation Tax	964,846.19	0.36%	1,587	(1,350)	237	74	311
256 5218 Taxes	23,435,822.34	8.81%	38,558	1,691	40,249	1,807	42,056
258 5240 City of Live Oak	574,345.42	0.22%	945	(1,265)	(320)	44	(276)
259 5241 City of Yuba City	945,292.48	0.36%	1,555	(3,933)	(2,378)	73	(2,305)
260 5262 Sutter-Butte Flood Control	326,845.95	0.12%	538	(2,055)	(1,518)	25	(1,493)
261 5263 Sac Area Flood Control	17,119.11	0.01%	28	(70)	(42)	1	(40)
262 5265 FRAQMD	414.70	0.00%	1	(1)	0	0	0
263 5267 Statewide Comm Infrastructure	2,412.65	0.00%	4	(16)	(12)	0	(12)
264 5277 Narco	180,613.27	0.07%	297	(232)	65	14	79

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2022-2023**

FY 2020-21  
 1/5/2022

Treasury Allocations

Dept:7 1202 Treasurer-Tax Collector

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
265 6401 Fairview Cemetery	139,255.39	0.05%	\$229	\$(207)	\$22	\$11	\$33
266 6402 Live Oak Cemetery	1,056,190.09	0.40%	1,738	(1,156)	581	81	663
267 6403 Meridian Cemetery Trust	7,120.81	0.00%	12	(10)	2	1	2
268 6404 Nicolaus Cemetery	95,763.99	0.04%	158	(139)	19	7	26
269 6405 Pleasant Grove Cemetery	175,157.81	0.07%	288	(250)	38	14	51
270 6406 Sutter Cemetery	2,008,107.16	0.76%	3,304	(2,928)	375	155	530
271 6415 Gilsizer County Drainage	3,886,810.85	1.46%	6,395	(5,500)	894	300	1,194
273 6419 Meridian Fire District	174,296.15	0.07%	287	(304)	(17)	13	(4)
274 6420 Sutter Basin Fire	339,397.81	0.13%	558	(495)	63	26	89
275 6424 Levee Disrt #1-Feather River	66,530.91	0.03%	109	(91)	19	5	24
276 6426 Levee District #1	1,553,685.76	0.58%	2,556	(2,257)	299	120	419
277 6427 Levee District #9	745,184.03	0.28%	1,226	(1,057)	169	57	227
278 6428 Maintenance Area #3	4,574.63	0.00%	8	(20)	(13)	0	(12)
279 6429 Maintenance Area #7 Zone 2	0.00	0.00%	0	(0)	(0)	0	(0)
280 6430 Maintenance Area #7 Zone 3	1,509.75	0.00%	2	(6)	(4)	0	(4)
281 6431 Maintenance Area #7 Zone 4	7,841.09	0.00%	13	(35)	(22)	1	(22)
282 6434 Bear River Levee Maintenance	0.00	0.00%	0	(0)	(0)	0	(0)
283 6435 Colusa Mosquito Abatement	1,259.82	0.00%	2	(6)	(4)	0	(4)
284 6436 S-Y Mosquito & Vector Control	4,287,608.57	1.61%	7,054	(6,545)	510	331	840
285 6437 Maintenance Area #16 Zone 1	1,305.54	0.00%	2	(6)	(3)	0	(3)
286 6438 Maintenance Area #16 Zone 2	2,283.49	0.00%	4	(9)	(6)	0	(5)
287 6439 Maintenance Area #16 Zone 3	739.12	0.00%	1	(3)	(2)	0	(2)
288 6440 Maintenance Area #16 Zone 4	4,284.81	0.00%	7	(107)	(100)	0	(100)
289 6449 Reclamation District #1000	18,620.30	0.01%	31	0	31	1	32
290 6451 Reclamation District #70	581,728.90	0.22%	957	(788)	169	45	214
291 6452 Reclamation District #777	451,826.32	0.17%	743	(674)	69	35	104
292 6453 Reclamation District #817	517.19	0.00%	1	(2)	(2)	0	(1)
293 6455 Reclamation District #1001	1,658,029.37	0.62%	2,728	(2,281)	447	128	574
294 6458 Reclamation District #2054	342,923.23	0.13%	564	(485)	79	26	106
295 6459 Reclamation District #2056	450,988.45	0.17%	742	(631)	111	35	146
296 6460 Reclamation District #2103	0.00	0.00%	0	(0)	(0)	0	(0)
297 6461 Reclamation District #1500	1,482,403.07	0.56%	2,439	(2,688)	(249)	114	(134)
298 6462 Reclamation District #1660	434,540.80	0.16%	715	(584)	131	34	165
299 6470 Sutter County Resource Conserv	6,072.82	0.00%	10	(8)	2	0	2
300 6471 LAFCO	31,648.53	0.01%	52	(45)	7	2	9
301 6480 Butte Water District	8,677.75	0.00%	14	(35)	(21)	1	(21)
302 6481 Feather Water District	50,659.72	0.02%	83	(211)	(128)	4	(124)
303 6484 SCSO-90 Series A-Imprv Redem	795,895.53	0.30%	1,309	(698)	612	61	673
304 6489 CA First Sutter	15,041.70	0.01%	25	(71)	(46)	1	(45)
305 6490 CA Enterp Dev Auth Comm Pace	24,544.23	0.01%	40	(50)	(9)	2	(7)
306 6491 California Hero Program	9,399.51	0.00%	15	(41)	(25)	1	(25)
309 7565 Sutter Co Schools	113,237,894.55	42.58%	186,307	(172,459)	13,848	8,731	22,578

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2022-2023**

FY 2020-21  
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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
<b>Subtotal</b>	265,924,191.68	100.00%	437,517	(357,743)	79,774	20,503	100,277
Direct Bills					357,743		357,743
<b>Total</b>					<b>\$437,517</b>		<b>\$458,020</b>

Basis Units: Average Daily Cash Balance  
 Source:

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2022-2023**

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**Allocation Summary**

Dept:7 1202 Treasurer-Tax Collector

Department	Treasury	General Govt	Total
0 Direct Billed	\$357,743	\$0	\$357,743
9 1301 County Counsel	124	0	124
10 1401 Human Resources	64	0	64
14 1203 Assessor	4	0	4
15 1204 Revenue Collection	1	0	1
17 1600 Sheriff-Communications	159	0	159
18 1920 Engineering Services	10	0	10
24 2112 Consolidated Courts	189	0	189
26 2125-01 DA-Criminal Division	(2,694)	0	(2,694)
29 2201 Sheriff-Coroner	(1,659)	0	(1,659)
32 2301 Sheriff-County Jail	107	0	107
34 2304 Probation	(2,325)	0	(2,325)
39 2601 Agricultural Commissioner	20	0	20
40 2706 Recorder	555	0	555
43 2721 Development Services	4	0	4
44 2724-24 Planning & Building	147	0	147
45 2724-31 Community Services Building	11	0	11
48 2726 Animal Control	223	0	223
49 2727 CUPA	5	0	5
50 3100 Road	3,568	0	3,568
51 3200 County Airport	24	0	24
55 4104-00 Mental Health Service Act	4,231	0	4,231
56 4120-00 Human Services Admin	173	0	173
57 4580 Fleet Management ISF	46	0	46
58 4581 Information Technology ISF	180	0	180
59 4590 Liability Insurance ISF	133	0	133
60 4591 Workers' Comp. Ins. ISF	92	0	92
61 4595 Employee Wellness Services	7	0	7
62 5000 Trial Court Agency	37	0	37
63 5101-00 Welfare	4,487	0	4,487
64 5200 IHSS Public Authority	170	0	170
65 6201 County Library	56	0	56
67 7101 Parks and Recreation	145	0	145
68 7201 Community Memorial Museum	1	0	1
70 0112 Child Supp Serv Reimb/Adjustme	178	0	178
71 0140 County Local Revenue Fund	11,407	0	11,407
72 0177 CCPIF SB 678	238	0	238
73 0184 Sheriff Inmate Welfare	20	0	20
75 0252 Emergency Medical Service	155	0	155
76 0253 RLF CDBG Housing Rehabilitatio	84	0	84
77 0273 Local Innovation	46	0	46

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

Dept:7 1202 Treasurer-Tax Collector

Department	Treasury	General Govt	Total
78 0284 CDBG Housing Rehab 04-STB	\$101	\$0	\$101
79 0289 EDBG PI Fund	107	0	107
80 0296 BSCC Jag Mental Health Training	9	0	9
81 0301 County Service Area G	(189)	0	(189)
83 0309 County Service Area C	295	0	295
84 0311 County Service Area D	320	0	320
85 0320 Sutter County Water Agency	447	0	447
86 0321 Lo Canal Operations & Maintenance	96	0	96
87 0326 County Water Zone #4	108	0	108
88 0327 County Water Zone #5	253	0	253
89 0329 County Water Zone #7	93	0	93
90 0330 County Water Zone #8	8	0	8
91 0340 Co Consolid St Lighting District	517	0	517
92 0395 Rio Ramaza Comm. Serv District	37	0	37
93 1103 Non-Departmental Expense	(108)	0	(108)
94 1209 General Revenues	1,034	0	1,034
95 1801 Plant Acquisition	144	0	144
96 1803 Capital Projects	22	0	22
106 2202 Net 5-Sheriff	182	0	182
111 2703 Fish & Game Propagation	16	0	16
114 3000 Urban area Resident St Lightning	113	0	113
154 4102-68 Mental Health-Drug Medi-Cal	138	0	138
208 4109 MHSa Housing Prg	150	0	150
215 4151-00 COVID-19 Crisis Response	324	0	324
218 4153 Cares Act Funding	2,167	0	2,167
220 4155 American Recovery Act	6,444	0	6,444
221 4154-00 Homeless Funding Sources	153	0	153
224 4400 Sutter Co Waterworks Dist #1	124	0	124
240 5502 OEM FY19Pub Safty Powershutc	187	0	187
245 5100 Children/Family Comm.	645	0	645
246 5116 DNA ID Prop 69 State	10	0	10
247 5121 Redevelopment Prop Tax	(768)	0	(768)
248 5158 Industrial Hemp Ordinance	16	0	16
249 5193 Highland EST Improv Redemptioi	3	0	3
251 5203 Agency Collections Payable	149	0	149
253 5212 Local Transportation Tax	311	0	311
256 5218 Taxes	42,056	0	42,056
258 5240 City of Live Oak	(276)	0	(276)
259 5241 City of Yuba City	(2,305)	0	(2,305)
260 5262 Sutter-Butte Flood Control	(1,493)	0	(1,493)
261 5263 Sac Area Flood Control	(40)	0	(40)



**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2022-2023**

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**Allocation Summary**

Dept:7 1202 Treasurer-Tax Collector

Department	Treasury	General Govt	Total
262 5265 FRAQMD	\$0	\$0	\$0
263 5267 Statewide Comm Infrastructure	(12)	0	(12)
264 5277 Narco	79	0	79
265 6401 Fairview Cemetery	33	0	33
266 6402 Live Oak Cemetery	663	0	663
267 6403 Meridian Cemetery Trust	2	0	2
268 6404 Nicolaus Cemetery	26	0	26
269 6405 Pleasant Grove Cemetery	51	0	51
270 6406 Sutter Cemetery	530	0	530
271 6415 Gilsizer County Drainage	1,194	0	1,194
273 6419 Meridian Fire District	(4)	0	(4)
274 6420 Sutter Basin Fire	89	0	89
275 6424 Levee Disrt #1-Feather River	24	0	24
276 6426 Levee District #1	419	0	419
277 6427 Levee District #9	227	0	227
278 6428 Maintenance Area #3	(12)	0	(12)
279 6429 Maintenance Area #7 Zone 2	(0)	0	(0)
280 6430 Maintenance Area #7 Zone 3	(4)	0	(4)
281 6431 Maintenance Area #7 Zone 4	(22)	0	(22)
282 6434 Bear River Levee Maintenance	(0)	0	(0)
283 6435 Colusa Mosquito Abatement	(4)	0	(4)
284 6436 S-Y Mosquito & Vector Control	840	0	840
285 6437 Maintenance Area #16 Zone 1	(3)	0	(3)
286 6438 Maintenance Area #16 Zone 2	(5)	0	(5)
287 6439 Maintenance Area #16 Zone 3	(2)	0	(2)
288 6440 Maintenance Area #16 Zone 4	(100)	0	(100)
289 6449 Reclamation District #1000	32	0	32
290 6451 Reclamation District #70	214	0	214
291 6452 Reclamation District #777	104	0	104
292 6453 Reclamation District #817	(1)	0	(1)
293 6455 Reclamation District #1001	574	0	574
294 6458 Reclamation District #2054	106	0	106
295 6459 Reclamation District #2056	146	0	146
296 6460 Reclamation District #2103	(0)	0	(0)
297 6461 Reclamation District #1500	(134)	0	(134)
298 6462 Reclamation District #1660	165	0	165
299 6470 Sutter County Resource Conserv	2	0	2
300 6471 LAFCO	9	0	9
301 6480 Butte Water District	(21)	0	(21)
302 6481 Feather Water District	(124)	0	(124)
303 6484 SCSD-90 Series A-Imprv Redem	673	0	673

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2022-2023**

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**Allocation Summary**

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

Department	Treasury	General Govt	Total
304 6489 CA First Sutter	\$(45)	\$0	\$(45)
305 6490 CA Enterp Dev Auth Comm Pace	(7)	0	(7)
306 6491 California Hero Program	(25)	0	(25)
309 7565 Sutter Co Schools	22,578	0	22,578
<b>Total</b>	<b>\$458,020</b>	<b>\$0</b>	<b>\$458,020</b>

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2022-2023**

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**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2022-2023**

FY 2020-21  
 1/5/2022

**A. Department Costs**

**Dept:8 1205 General Services Department**

Description		Amount	General Admin	Purchasing	Copier Services	Direct Identified	COVID-19
<b>Personnel Costs</b>							
Salaries	S1	527,591	244,802	58,826	0	223,962	0
<i>Salary % Split</i>			<i>46.40%</i>	<i>11.15%</i>	<i>.00%</i>	<i>42.45%</i>	<i>.00%</i>
Benefits	S	306,918	142,410	34,221	0	130,287	0
<b>Subtotal - Personnel Costs</b>		<b>834,509</b>	<b>387,212</b>	<b>93,048</b>	<b>0</b>	<b>354,249</b>	<b>0</b>
<b>Services &amp; Supplies Cost</b>							
Services & Supplies	S	90,050	41,783	10,041	0	38,226	0
Interfund Costs	S	0	0	0	0	0	0
Transfer Out	S	5,972	2,771	666	0	2,535	0
Gen Ins Bond IntraFund	P	293	0	0	0	293	0
Intrafund Transfer	D	(225,874)	0	0	0	0	0
Other Revenues	S	(14,129)	(6,556)	(1,575)	0	(5,998)	0
Equipment Replacement	D	1,668	0	0	0	0	0
<b>Subtotal - Services &amp; Supplies</b>		<b>(142,020)</b>	<b>37,998</b>	<b>9,131</b>	<b>0</b>	<b>35,056</b>	<b>0</b>
<b>Department Cost Total</b>		<b>692,489</b>	<b>425,210</b>	<b>102,179</b>	<b>0</b>	<b>389,305</b>	<b>0</b>
<b>Adjustments to Cost</b>							
Intrafund Transfer	D	225,874	0	0	0	0	0
Equipment Replacement	D	(1,668)	0	0	0	0	0
<b>Subtotal - Adjustments</b>		<b>224,206</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Costs After Adjustments</b>		<b>916,694</b>	<b>425,210</b>	<b>102,179</b>	<b>0</b>	<b>389,305</b>	<b>0</b>
General Admin Distribution			(425,210)	88,453	0	336,757	0
<b>Grand Total</b>		<b>\$916,694</b>		<b>\$190,632</b>	<b>\$0</b>	<b>\$726,062</b>	<b>\$0</b>
				not allocated		not allocated	

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2022-2023**

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

**Dept:8 1205 General Services Department**

Department	First Incoming	Second Incoming	Purchasing	Copier Services	Direct Identified	COVID-19
1 146 Garden Highway	\$332	\$0	\$69	\$0	\$263	\$0
Subtotal - Building Occupancy	332	0	69	0	263	0
2 Equip Deprec	5,554	0	1,155	0	4,398	0
Subtotal - Equipment Depreciation	5,554	0	1,155	0	4,398	0
3 Tax Assessment	391	0	81	0	310	0
Subtotal - Tax Assessment	391	0	81	0	310	0
4 External Audit	155	0	32	0	123	0
Subtotal - External Audit	155	0	32	0	123	0
5 Personnel/Budget Prep	1,516	138	344	0	1,309	0
5 Departmental Assistance	2,157	196	490	0	1,864	0
Subtotal - 1102 County Administrator	3,673	334	833	0	3,173	0
6 Departmental Accounting	3,422	124	738	0	2,808	0
6 Payroll Accounting	3,994	137	859	0	3,272	0
6 Claims Accounting	1,314	49	283	0	1,079	0
6 Internal Audit-County Wide	767	34	167	0	634	0
Subtotal - 1201 Auditor-Controller	9,497	344	2,047	0	7,794	0
8 Purchasing	0	1,820	379	0	1,441	0
Subtotal - 1205 General Services Depa	0	1,820	379	0	1,441	0
9 Legal Assistance	0	24,519	5,101	0	19,419	0
Subtotal - 1301 County Counsel	0	24,519	5,101	0	19,419	0
10 Employee/Labor Relations	0	5,399	1,123	0	4,276	0
10 Recruitment/Class Non-MSS	0	5,123	1,066	0	4,058	0
Subtotal - 1401 Human Resources	0	10,523	2,189	0	8,334	0
11 Maintenance	0	16,320	3,395	0	12,925	0
11 Grounds	0	4,499	936	0	3,563	0
11 Custodial	0	8,278	1,722	0	6,556	0

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2022-2023**

FY 2020-21  
 1/5/2022

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

**Dept:8 1205 General Services Department**

Department	First Incoming	Second Incoming	Purchasing	Copier Services	Direct Identified	COVID-19
11 Direct Expenditure	\$0	\$806	\$168	\$0	\$638	\$0
Subtotal - 1700 Building Maintenance	0	29,903	6,220	0	23,682	0
<b>Total Incoming</b>	19,602	67,441	18,107	0	68,937	0
<b>C. Total Allocated</b>		<b>\$1,003,738</b>	<b>\$208,739</b>	<b>\$0</b>	<b>\$794,999</b>	<b>\$0</b>
			20.80%		79.20%	

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2022-2023**

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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	2	0.23%	\$455	\$0	\$455	\$0	\$455
6 1201 Auditor-Controller	1	0.12%	227	0	227	0	227
7 1202 Treasurer-Tax Collector	2	0.23%	455	0	455	0	455
8 1205 General Services Department	8	0.93%	1,820	0	1,820	0	1,820
9 1301 County Counsel	5	0.58%	1,137	0	1,137	83	1,221
10 1401 Human Resources	3	0.35%	682	0	682	50	732
11 1700 Building Maintenance	114	13.32%	25,931	0	25,931	1,897	27,828
12 1101 Board of Supervisors	2	0.23%	455	0	455	33	488
13 1105 Clerk of the Board	4	0.47%	910	0	910	67	976
14 1203 Assessor	2	0.23%	455	0	455	33	488
16 1502 Elections	6	0.70%	1,365	0	1,365	100	1,465
17 1600 Sheriff-Communications	6	0.70%	1,365	0	1,365	100	1,465
18 1920 Engineering Services	3	0.35%	682	0	682	50	732
19 1922 Water Resources	3	0.35%	682	0	682	50	732
22 2103 Sheriff's Court Bailiffs	3	0.35%	682	0	682	50	732
23 2106 Public Defender	1	0.12%	227	0	227	17	244
25 2125 District Attorney	1	0.12%	227	0	227	17	244
29 2201 Sheriff-Coroner	19	2.22%	4,322	0	4,322	316	4,638
30 2205 Sheriff-Boat Patrol	3	0.35%	682	0	682	50	732
31 2208 Sheriff-Live Oak Contract	2	0.23%	455	0	455	33	488
32 2301 Sheriff-County Jail	25	2.92%	5,687	0	5,687	416	6,103
34 2304 Probation	4	0.47%	910	0	910	67	976
37 2401 Emergency Services	15	1.75%	3,412	0	3,412	250	3,662
38 2402 Fire Services Administration	2	0.23%	455	0	455	33	488
39 2601 Agricultural Commissioner	12	1.40%	2,730	0	2,730	200	2,929
40 2706 Recorder	2	0.23%	455	0	455	33	488
41 2709 Pub. Guardian/Conservator	4	0.47%	910	0	910	67	976
42 2710 County Clerk	2	0.23%	455	0	455	33	488
43 2721 Development Services	2	0.23%	455	0	455	33	488
44 2724-24 Planning & Building	7	0.82%	1,592	0	1,592	116	1,709
45 2724-31 Community Services Building	2	0.23%	455	0	455	33	488
46 2724-32 Code Enforcement Svcs	2	0.23%	455	0	455	33	488
47 2725 Environmental Health	2	0.23%	455	0	455	33	488
50 3100 Road	39	4.56%	8,871	0	8,871	649	9,520
51 3200 County Airport	1	0.12%	227	0	227	17	244
54 4103-10 Health	10	1.17%	2,275	0	2,275	166	2,441
56 4120-00 Human Services Admin	9	1.05%	2,047	0	2,047	150	2,197
57 4580 Fleet Management ISF	59	6.89%	13,420	0	13,420	982	14,402
58 4581 Information Technology ISF	8	0.93%	1,820	0	1,820	133	1,953
61 4595 Employee Wellness Services	2	0.23%	455	0	455	33	488
63 5101-00 Welfare	5	0.58%	1,137	0	1,137	83	1,221
64 5200 IHSS Public Authority	2	0.23%	455	0	455	33	488

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2022-2023**

FY 2020-21  
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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
65 6201 County Library	7	0.82%	\$1,592	\$0	\$1,592	\$116	\$1,709
66 6301 Bi-County Farm Advisor	2	0.23%	455	0	455	33	488
67 7101 Parks and Recreation	11	1.29%	2,502	0	2,502	183	2,685
68 7201 Community Memorial Museum	2	0.23%	455	0	455	33	488
69 7203 Vets Memorial Community Bldg	2	0.23%	455	0	455	33	488
70 0112 Child Supp Serv Reimb/Adjustme	2	0.23%	455	0	455	33	488
82 0305 County Service Area F	13	1.52%	2,957	0	2,957	216	3,173
83 0309 County Service Area C	5	0.58%	1,137	0	1,137	83	1,221
84 0311 County Service Area D	4	0.47%	910	0	910	67	976
86 0321 Lo Canal Operations & Maintence	2	0.23%	455	0	455	33	488
91 0340 Co Consolid St Lighting District	1	0.12%	227	0	227	17	244
93 1103 Non-Departmental Expense	22	2.57%	5,004	0	5,004	366	5,370
95 1801 Plant Acquisition	3	0.35%	682	0	682	50	732
99 2104 Grand Jury	1	0.12%	227	0	227	17	244
105 2127-00 Victim Services	3	0.35%	682	0	682	50	732
115 4102-01 Mental Health-Admin Support	18	2.10%	4,094	0	4,094	300	4,394
117 4102-03 Mental Health-Crisis Clinic	4	0.47%	910	0	910	67	976
118 4102-04 Mental Health-Community Ser	4	0.47%	910	0	910	67	976
119 4102-07 Mental Health-Inpatient	44	5.14%	10,008	0	10,008	732	10,741
122 4102-10 Mental Health-Non IMD	1	0.12%	227	0	227	17	244
126 4102-15 Mental Health-Conditional Rel	1	0.12%	227	0	227	17	244
127 4102-16 Mental Health-Outpatient/Adu	46	5.37%	10,463	0	10,463	766	11,229
128 4102-17 Mental Health-Outpatient/Chik	15	1.75%	3,412	0	3,412	250	3,662
133 4102-26 Mental Health-Sutter County E	3	0.35%	682	0	682	50	732
138 4102-35 Mental Health-CSS/Direct/Cas	1	0.12%	227	0	227	17	244
141 4102-41 Mental Health-Alcohol Admin	2	0.23%	455	0	455	33	488
142 4102-42 Mental Health-Prevention	7	0.82%	1,592	0	1,592	116	1,709
144 4102-48 Mental Health-Sutter Co CW I	2	0.23%	455	0	455	33	488
146 4102-51 Mental Health-OFC	7	0.82%	1,592	0	1,592	116	1,709
149 4102-54 Mental Health-First Steps	7	0.82%	1,592	0	1,592	116	1,709
150 4102-58 Mental Health-Drug Court SC	6	0.70%	1,365	0	1,365	100	1,465
151 4102-59 Mental Health-Yuba County	1	0.12%	227	0	227	17	244
153 4102-65 Mental Health-UR/QI Program	6	0.70%	1,365	0	1,365	100	1,465
155 4102-72 Mental Health-Local Comm C	3	0.35%	682	0	682	50	732
158 4102-82 Mental Health-Forensic	7	0.82%	1,592	0	1,592	116	1,709
159 4102-701 Mental Health-Youth and Far	4	0.47%	910	0	910	67	976
160 4102-702 Mental Health-Youth & Fam	3	0.35%	682	0	682	50	732
161 4102-704 Mental Health-Adult FSP Ser	4	0.47%	910	0	910	67	976
162 4102-705 Mental Health-Adult Non-FSP	24	2.80%	5,459	0	5,459	399	5,859
163 4102-706 Mental Health-Ethnic Outrea	4	0.47%	910	0	910	67	976
164 4102-707 Mental Health-MHSA Homek	2	0.23%	455	0	455	33	488
165 4102-712 Mental Health-Community Pr	20	2.34%	4,549	0	4,549	333	4,882



**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2022-2023**

FY 2020-21  
 1/5/2022

**Purchasing Allocations**

Dept:8 1205 General Services Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
167 4102-715 Mental Health-Work Educat	2	0.23%	\$455	\$0	\$455	\$33	\$488
168 4102-716 Mental Health-Innovation	2	0.23%	455	0	455	33	488
169 4102-717 Mental Health-Administrative	4	0.47%	910	0	910	67	976
170 4103-12 Health-Children & Family	1	0.12%	227	0	227	17	244
172 4103-20 Health-CCS	2	0.23%	455	0	455	33	488
173 4103-22 Health-Homeless Pilot	3	0.35%	682	0	682	50	732
174 4103-26 Health-MCH	3	0.35%	682	0	682	50	732
177 4103-31 Health-CHDP	2	0.23%	455	0	455	33	488
178 4103-33 Health-CMSP Local Health Cc	1	0.12%	227	0	227	17	244
179 4103-35 Health-Field Nursing	5	0.58%	1,137	0	1,137	83	1,221
183 4103-39 Health-Immunization Grant	1	0.12%	227	0	227	17	244
184 4103-40 Health-WIC Nutrition	3	0.35%	682	0	682	50	732
195 4103-58 COVID-19 PHEP Grant	7	0.82%	1,592	0	1,592	116	1,709
196 4103-60 Health-Health Education	1	0.12%	227	0	227	17	244
199 4103-66 Health-Supp Nutritional Asst F	2	0.23%	455	0	455	33	488
202 4103-69 Health - Oral Care	3	0.35%	682	0	682	50	732
203 4103-78 Health-Injury Prevention	1	0.12%	227	0	227	17	244
207 4103-99 Health-Tobacco Control	14	1.64%	3,185	0	3,185	233	3,417
212 4121-758 Homeless Better Way Prog	17	1.99%	3,867	0	3,867	283	4,150
213 4134-00 Jail Medical	1	0.12%	227	0	227	17	244
222 4201 Non-County Providers	2	0.23%	455	0	455	33	488
224 4400 Sutter Co Waterworks Dist #1	4	0.47%	910	0	910	67	976
225 5101-05 Welfare-Social Workers Empy	2	0.23%	455	0	455	33	488
226 5101-07 Welfare-Pub Authority Staffing	2	0.23%	455	0	455	33	488
227 5101-10 Welfare-Admin Support	5	0.58%	1,137	0	1,137	83	1,221
229 5101-20 Welfare-Social Services	17	1.99%	3,867	0	3,867	283	4,150
230 5101-26 Homeless Support Prog	1	0.12%	227	0	227	17	244
231 5101-30 Welfare-Eligibility & Nonservic	6	0.70%	1,365	0	1,365	100	1,465
232 5101-35 Welfare-Welfare Fraud	3	0.35%	682	0	682	50	732
234 5101-45 Welfare-Adults	3	0.35%	682	0	682	50	732
242 6201-35 Library-Literacy Prg	3	0.35%	682	0	682	50	732
271 6415 Gilsizer County Drainage	1	0.12%	227	0	227	17	244
<b>Subtotal</b>	<b>856</b>	<b>100.00%</b>	<b>194,710</b>	<b>0</b>	<b>194,710</b>	<b>14,029</b>	<b>208,739</b>
Direct Bills					0		0
<b>Total</b>					<b>\$194,710</b>		<b>\$208,739</b>

Basis Units: Number of Purchases  
 Source:

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2022-2023**

FY 2020-21  
 1/5/2022

**Direct Identified Allocations**

**Dept:8 1205 General Services Department**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
11 1700 Building Maintenance	70,682.00	31.33%	\$232,342	\$(204,963)	\$27,379	\$16,734	\$44,113
57 4580 Fleet Management ISF	34,464.88	15.28%	113,291	(117,012)	(3,721)	8,160	4,439
58 4581 Information Technology ISF	112,884.32	50.04%	371,068	(305,996)	65,072	26,726	91,798
67 7101 Parks and Recreation	5,007.71	2.22%	16,461	(16,285)	176	1,186	1,362
69 7203 Vets Memorial Community Bldg	1,382.59	0.61%	4,545	(4,626)	(81)	327	246
111 2703 Fish & Game Propagation	1,180.26	0.52%	3,880	0	3,880	279	4,159
<b>Subtotal</b>	<b>225,601.74</b>	<b>100.00%</b>	<b>741,587</b>	<b>(648,882)</b>	<b>92,705</b>	<b>53,412</b>	<b>146,117</b>
Direct Bills					648,882		648,882
<b>Total</b>					<b>\$741,587</b>		<b>\$794,999</b>

Basis Units: Direct Costs  
 Source:

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2022-2023**

FY 2020-21  
 1/5/2022

**Allocation Summary**

**Dept:8 1205 General Services Department**

Department	Purchasing	Copier Services	Direct Identified	COVID-19	Total
0 Direct Billed	\$0	\$0	\$648,882	\$0	\$648,882
5 1102 County Administrator	455	0	0	0	455
6 1201 Auditor-Controller	227	0	0	0	227
7 1202 Treasurer-Tax Collector	455	0	0	0	455
8 1205 General Services Department	1,820	0	0	0	1,820
9 1301 County Counsel	1,221	0	0	0	1,221
10 1401 Human Resources	732	0	0	0	732
11 1700 Building Maintenance	27,828	0	44,113	0	71,941
12 1101 Board of Supervisors	488	0	0	0	488
13 1105 Clerk of the Board	976	0	0	0	976
14 1203 Assessor	488	0	0	0	488
16 1502 Elections	1,465	0	0	0	1,465
17 1600 Sheriff-Communications	1,465	0	0	0	1,465
18 1920 Engineering Services	732	0	0	0	732
19 1922 Water Resources	732	0	0	0	732
22 2103 Sheriff's Court Bailiffs	732	0	0	0	732
23 2106 Public Defender	244	0	0	0	244
25 2125 District Attorney	244	0	0	0	244
29 2201 Sheriff-Coroner	4,638	0	0	0	4,638
30 2205 Sheriff-Boat Patrol	732	0	0	0	732
31 2208 Sheriff-Live Oak Contract	488	0	0	0	488
32 2301 Sheriff-County Jail	6,103	0	0	0	6,103
34 2304 Probation	976	0	0	0	976
37 2401 Emergency Services	3,662	0	0	0	3,662
38 2402 Fire Services Administration	488	0	0	0	488
39 2601 Agricultural Commissioner	2,929	0	0	0	2,929
40 2706 Recorder	488	0	0	0	488
41 2709 Pub. Guardian/Conservator	976	0	0	0	976
42 2710 County Clerk	488	0	0	0	488
43 2721 Development Services	488	0	0	0	488
44 2724-24 Planning & Building	1,709	0	0	0	1,709
45 2724-31 Community Services Building	488	0	0	0	488
46 2724-32 Code Enforcement Svcs	488	0	0	0	488
47 2725 Environmental Health	488	0	0	0	488
50 3100 Road	9,520	0	0	0	9,520
51 3200 County Airport	244	0	0	0	244
54 4103-10 Health	2,441	0	0	0	2,441
56 4120-00 Human Services Admin	2,197	0	0	0	2,197
57 4580 Fleet Management ISF	14,402	0	4,439	0	18,841
58 4581 Information Technology ISF	1,953	0	91,798	0	93,751
61 4595 Employee Wellness Services	488	0	0	0	488

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2022-2023**

FY 2020-21  
 1/5/2022

**Allocation Summary**

**Dept:8 1205 General Services Department**

Department	Purchasing	Copier Services	Direct Identified	COVID-19	Total
63 5101-00 Welfare	\$1,221	\$0	\$0	\$0	\$1,221
64 5200 IHSS Public Authority	488	0	0	0	488
65 6201 County Library	1,709	0	0	0	1,709
66 6301 Bi-County Farm Advisor	488	0	0	0	488
67 7101 Parks and Recreation	2,685	0	1,362	0	4,047
68 7201 Community Memorial Museum	488	0	0	0	488
69 7203 Vets Memorial Community Bldg	488	0	246	0	735
70 0112 Child Supp Serv Reimb/Adjustme	488	0	0	0	488
82 0305 County Service Area F	3,173	0	0	0	3,173
83 0309 County Service Area C	1,221	0	0	0	1,221
84 0311 County Service Area D	976	0	0	0	976
86 0321 Lo Canal Operations & Maintence	488	0	0	0	488
91 0340 Co Consolid St Lighting District	244	0	0	0	244
93 1103 Non-Departmental Expense	5,370	0	0	0	5,370
95 1801 Plant Acquisition	732	0	0	0	732
99 2104 Grand Jury	244	0	0	0	244
105 2127-00 Victim Services	732	0	0	0	732
111 2703 Fish & Game Propagation	0	0	4,159	0	4,159
115 4102-01 Mental Health-Admin Support	4,394	0	0	0	4,394
117 4102-03 Mental Health-Crisis Clinic	976	0	0	0	976
118 4102-04 Mental Health-Community Ser	976	0	0	0	976
119 4102-07 Mental Health-Inpatient	10,741	0	0	0	10,741
122 4102-10 Mental Health-Non IMD	244	0	0	0	244
126 4102-15 Mental Health-Conditional Rel	244	0	0	0	244
127 4102-16 Mental Health-Outpatient/Adu	11,229	0	0	0	11,229
128 4102-17 Mental Health-Outpatient/Chik	3,662	0	0	0	3,662
133 4102-26 Mental Health-Sutter County E	732	0	0	0	732
138 4102-35 Mental Health-CSS/Direct/Cas	244	0	0	0	244
141 4102-41 Mental Health-Alcohol Admin	488	0	0	0	488
142 4102-42 Mental Health-Prevention	1,709	0	0	0	1,709
144 4102-48 Mental Health-Sutter Co CW [	488	0	0	0	488
146 4102-51 Mental Health-OFC	1,709	0	0	0	1,709
149 4102-54 Mental Health-First Steps	1,709	0	0	0	1,709
150 4102-58 Mental Health-Drug Court SC	1,465	0	0	0	1,465
151 4102-59 Mental Health-Yuba County	244	0	0	0	244
153 4102-65 Mental Health-UR/QI Program	1,465	0	0	0	1,465
155 4102-72 Mental Health-Local Comm Cr	732	0	0	0	732
158 4102-82 Mental Health-Forensic	1,709	0	0	0	1,709
159 4102-701 Mental Health-Youth and Far	976	0	0	0	976
160 4102-702 Mental Health-Youth & Fam	732	0	0	0	732
161 4102-704 Mental Health-Adult FSP Ser	976	0	0	0	976

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2022-2023**

FY 2020-21  
 1/5/2022

**Allocation Summary**

Dept:8 1205 General Services Department

Department	Purchasing	Copier Services	Direct Identified	COVID-19	Total
162 4102-705 Mental Health-Adult Non-FSI	\$5,859	\$0	\$0	\$0	\$5,859
163 4102-706 Mental Health-Ethnic Outreach	976	0	0	0	976
164 4102-707 Mental Health-MHSA Homeless	488	0	0	0	488
165 4102-712 Mental Health-Community Pr	4,882	0	0	0	4,882
167 4102-715 Mental Health-Work Educatio	488	0	0	0	488
168 4102-716 Mental Health-Innovation	488	0	0	0	488
169 4102-717 Mental Health-Administrative	976	0	0	0	976
170 4103-12 Health-Children & Family	244	0	0	0	244
172 4103-20 Health-CCS	488	0	0	0	488
173 4103-22 Health-Homeless Pilot	732	0	0	0	732
174 4103-26 Health-MCH	732	0	0	0	732
177 4103-31 Health-CHDP	488	0	0	0	488
178 4103-33 Health-CMSP Local Health Ce	244	0	0	0	244
179 4103-35 Health-Field Nursing	1,221	0	0	0	1,221
183 4103-39 Health-Immunization Grant	244	0	0	0	244
184 4103-40 Health-WIC Nutrition	732	0	0	0	732
195 4103-58 COVID-19 PHEP Grant	1,709	0	0	0	1,709
196 4103-60 Health-Health Education	244	0	0	0	244
199 4103-66 Health-Supp Nutritional Asst F	488	0	0	0	488
202 4103-69 Health - Oral Care	732	0	0	0	732
203 4103-78 Health-Injury Prevention	244	0	0	0	244
207 4103-99 Health-Tobacco Control	3,417	0	0	0	3,417
212 4121-758 Homeless Better Way Prog	4,150	0	0	0	4,150
213 4134-00 Jail Medical	244	0	0	0	244
222 4201 Non-County Providers	488	0	0	0	488
224 4400 Sutter Co Waterworks Dist #1	976	0	0	0	976
225 5101-05 Welfare-Social Workers Emphy	488	0	0	0	488
226 5101-07 Welfare-Pub Authority Staffing	488	0	0	0	488
227 5101-10 Welfare-Admin Support	1,221	0	0	0	1,221
229 5101-20 Welfare-Social Services	4,150	0	0	0	4,150
230 5101-26 Homeless Support Prog	244	0	0	0	244
231 5101-30 Welfare-Eligibility & Nonservic	1,465	0	0	0	1,465
232 5101-35 Welfare-Welfare Fraud	732	0	0	0	732
234 5101-45 Welfare-Adults	732	0	0	0	732
242 6201-35 Library-Literacy Prg	732	0	0	0	732
271 6415 Gilsizer County Drainage	244	0	0	0	244
<b>Total</b>	<b>\$208,739</b>	<b>\$0</b>	<b>\$794,999</b>	<b>\$0</b>	<b>\$1,003,738</b>

**SUTTER COUNTY, CALIFORNIA  
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2022-2023**

FY 2020-21  
1/5/2022

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**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2022-2023**

FY 2020-21  
 1/5/2022

**A. Department Costs**

Dept:9 1301 County Counsel

Description		Amount	General Admin	Legal Assistance	General Govt
<b>Personnel Costs</b>					
Salaries	S1	517,615	252,958	247,679	16,978
<i>Salary % Split</i>			<i>48.87%</i>	<i>47.85%</i>	<i>3.28%</i>
Benefits	S	257,394	125,788	123,163	8,443
<b>Subtotal - Personnel Costs</b>		<b>775,009</b>	<b>378,747</b>	<b>370,842</b>	<b>25,420</b>
<b>Services &amp; Supplies Cost</b>					
Services & Supplies	S	182,894	89,380	87,515	5,999
Equipment Replacement	D	1,835	0	0	0
Interfund Costs	S	25	12	12	1
Intrafund Costs	S	286	140	137	9
Transfers Out	S	6,704	3,276	3,208	220
Revenues	P	(83,094)	0	(2,083)	(81,011)
<b>Subtotal - Services &amp; Supplies</b>		<b>108,650</b>	<b>92,809</b>	<b>88,789</b>	<b>(74,782)</b>
<b>Department Cost Total</b>		<b>883,659</b>	<b>471,555</b>	<b>459,630</b>	<b>(49,362)</b>
<b>Adjustments to Cost</b>					
Equipment Replacement	D	(1,835)	0	0	0
<b>Subtotal - Adjustments</b>		<b>(1,835)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Costs After Adjustments</b>		<b>881,824</b>	<b>471,555</b>	<b>459,630</b>	<b>(49,362)</b>
General Admin Distribution			(471,555)	441,305	30,250
<b>Grand Total</b>		<b>\$881,824</b>		<b>\$900,935</b>	<b>\$(19,111)</b>
				not allocated	

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2022-2023**

FY 2020-21  
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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	\$9,125	\$0	\$8,540	\$585
Subtotal - Building Occupancy	9,125	0	8,540	585
2 Equip Deprec	962	0	901	62
Subtotal - Equipment Depreciation	962	0	901	62
3 Tax Assessment	344	0	322	22
Subtotal - Tax Assessment	344	0	322	22
4 External Audit	202	0	189	13
Subtotal - External Audit	202	0	189	13
5 Personnel/Budget Prep	909	83	928	64
5 Departmental Assistance	1,294	118	1,321	91
Subtotal - 1102 County Administrator	2,204	200	2,250	154
6 Departmental Accounting	3,546	128	3,439	236
6 Payroll Accounting	2,397	82	2,320	159
6 Claims Accounting	1,705	63	1,655	113
6 Internal Audit-County Wide	794	36	777	53
Subtotal - 1201 Auditor-Controller	8,443	309	8,190	561
7 Treasury	96	29	116	8
Subtotal - 1202 Treasurer-Tax Collecto	96	29	116	8
8 Purchasing	1,137	83	1,142	78
Subtotal - 1205 General Services Depa	1,137	83	1,142	78
10 Employee/Labor Relations	0	3,240	3,032	208
10 Recruitment/Class Non-MSS	0	3,074	2,877	197
Subtotal - 1401 Human Resources	0	6,314	5,909	405
11 Maintenance	0	3,756	3,515	241
11 Grounds	0	2,380	2,228	153
11 Custodial	0	5,395	5,049	346



**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2022-2023**

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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 Direct Expenditure	\$0	\$526	\$492	\$34
Subtotal - 1700 Building Maintenance	0	12,058	11,284	773
<b>Total Incoming</b>	<b>22,512</b>	<b>18,992</b>	<b>38,842</b>	<b>2,663</b>
<b>C. Total Allocated</b>		<b>\$923,329</b>	<b>\$939,777</b>	<b>\$(16,449)</b>
			101.78%	(1.78)%

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2022-2023**

FY 2020-21  
 1/5/2022

**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	23,312.31	9.39%	\$86,551	\$0	\$86,551	\$0	\$86,551
6 1201 Auditor-Controller	1,078.54	0.43%	4,004	0	4,004	0	4,004
7 1202 Treasurer-Tax Collector	1,796.65	0.72%	6,670	0	6,670	0	6,670
8 1205 General Services Department	6,604.12	2.66%	24,519	0	24,519	0	24,519
10 1401 Human Resources	6,748.68	2.72%	25,056	0	25,056	556	25,612
11 1700 Building Maintenance	1,154.63	0.46%	4,287	0	4,287	95	4,382
13 1105 Clerk of the Board	235.60	0.09%	875	0	875	19	894
14 1203 Assessor	1,222.28	0.49%	4,538	0	4,538	101	4,639
16 1502 Elections	1,205.08	0.49%	4,474	0	4,474	99	4,573
18 1920 Engineering Services	4,295.99	1.73%	15,950	0	15,950	354	16,304
19 1922 Water Resources	261.86	0.11%	972	0	972	22	994
25 2125 District Attorney	1,838.93	0.74%	6,827	0	6,827	152	6,979
29 2201 Sheriff-Coroner	20,477.40	8.25%	76,026	0	76,026	1,689	77,715
32 2301 Sheriff-County Jail	419.91	0.17%	1,559	0	1,559	35	1,594
34 2304 Probation	5,748.71	2.31%	21,343	0	21,343	474	21,817
37 2401 Emergency Services	1,192.17	0.48%	4,426	0	4,426	98	4,524
38 2402 Fire Services Administration	381.84	0.15%	1,418	0	1,418	31	1,449
39 2601 Agricultural Commissioner	1,645.52	0.66%	6,109	0	6,109	136	6,245
40 2706 Recorder	371.95	0.15%	1,381	0	1,381	31	1,412
41 2709 Pub. Guardian/Conservator	46,283.51	18.64%	171,836	(3,969)	167,868	3,817	171,684
43 2721 Development Services	34,406.71	13.85%	127,741	0	127,741	2,837	130,579
44 2724-24 Planning & Building	31,156.65	12.55%	115,675	0	115,675	2,569	118,244
45 2724-31 Community Services Building	104.19	0.04%	387	0	387	9	395
46 2724-32 Code Enforcement Svcs	3,231.06	1.30%	11,996	0	11,996	266	12,262
47 2725 Environmental Health	189.94	0.08%	705	0	705	16	721
50 3100 Road	1,320.62	0.53%	4,903	0	4,903	109	5,012
53 4102-00 Mental Health	14,660.43	5.90%	54,430	0	54,430	1,209	55,639
54 4103-10 Health	574.09	0.23%	2,131	0	2,131	47	2,179
56 4120-00 Human Services Admin	6,255.91	2.52%	23,226	0	23,226	516	23,742
59 4590 Liability Insurance ISF	767.81	0.31%	2,851	0	2,851	63	2,914
62 5000 Trial Court Agency	12,198.90	4.91%	45,291	0	45,291	1,006	46,297
63 5101-00 Welfare	4,005.74	1.61%	14,872	0	14,872	330	15,202
65 6201 County Library	81.72	0.03%	303	0	303	7	310
68 7201 Community Memorial Museum	474.63	0.19%	1,762	0	1,762	39	1,801
70 0112 Child Supp Serv Reimb/Adjustme	999.35	0.40%	3,710	0	3,710	82	3,793
99 2104 Grand Jury	2,588.72	1.04%	9,611	0	9,611	213	9,825
245 5100 Children/Family Comm.	2,041.64	0.82%	7,580	0	7,580	168	7,748
262 5265 FRAQMD	4,854.34	1.95%	18,023	(15,982)	2,041	400	2,441
266 6402 Live Oak Cemetery	30.52	0.01%	113	0	113	3	116
271 6415 Gilsizer County Drainage	556.54	0.22%	2,066	(1,206)	860	46	906
323 NVBH North Valley Beh Health	1,563.14	0.63%	5,803	(3,512)	2,292	129	2,421

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2022-2023**

FY 2020-21  
 1/5/2022

**Legal Assistance Allocations**

**Dept:9 1301 County Counsel**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<b>Subtotal</b>	248,338.35	100.00%	922,004	(24,668)	897,336	17,774	915,109
Direct Bills					24,668		24,668
<b>Total</b>					<b>\$922,004</b>		<b>\$939,777</b>

Basis Units: Direct Costs  
 Source:

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2022-2023**

FY 2020-21  
 1/5/2022

**Allocation Summary**

**Dept:9 1301 County Counsel**

Department	Legal Assistance	General Govt	Total
0 Direct Billed	\$24,668	\$0	\$24,668
5 1102 County Administrator	86,551	0	86,551
6 1201 Auditor-Controller	4,004	0	4,004
7 1202 Treasurer-Tax Collector	6,670	0	6,670
8 1205 General Services Department	24,519	0	24,519
10 1401 Human Resources	25,612	0	25,612
11 1700 Building Maintenance	4,382	0	4,382
13 1105 Clerk of the Board	894	0	894
14 1203 Assessor	4,639	0	4,639
16 1502 Elections	4,573	0	4,573
18 1920 Engineering Services	16,304	0	16,304
19 1922 Water Resources	994	0	994
25 2125 District Attorney	6,979	0	6,979
29 2201 Sheriff-Coroner	77,715	0	77,715
32 2301 Sheriff-County Jail	1,594	0	1,594
34 2304 Probation	21,817	0	21,817
37 2401 Emergency Services	4,524	0	4,524
38 2402 Fire Services Administration	1,449	0	1,449
39 2601 Agricultural Commissioner	6,245	0	6,245
40 2706 Recorder	1,412	0	1,412
41 2709 Pub. Guardian/Conservator	171,684	0	171,684
43 2721 Development Services	130,579	0	130,579
44 2724-24 Planning & Building	118,244	0	118,244
45 2724-31 Community Services Building	395	0	395
46 2724-32 Code Enforcement Svcs	12,262	0	12,262
47 2725 Environmental Health	721	0	721
50 3100 Road	5,012	0	5,012
53 4102-00 Mental Health	55,639	0	55,639
54 4103-10 Health	2,179	0	2,179
56 4120-00 Human Services Admin	23,742	0	23,742
59 4590 Liability Insurance ISF	2,914	0	2,914
62 5000 Trial Court Agency	46,297	0	46,297
63 5101-00 Welfare	15,202	0	15,202
65 6201 County Library	310	0	310
68 7201 Community Memorial Museum	1,801	0	1,801
70 0112 Child Supp Serv Reimb/Adjustme	3,793	0	3,793
99 2104 Grand Jury	9,825	0	9,825
245 5100 Children/Family Comm.	7,748	0	7,748
262 5265 FRAQMD	2,441	0	2,441
266 6402 Live Oak Cemetery	116	0	116
271 6415 Gilsizer County Drainage	906	0	906

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2022-2023**

FY 2020-21  
1/5/2022

**Allocation Summary**

**Dept:9 1301 County Counsel**

<b>Department</b>	<b>Legal Assistance</b>	<b>General Govt</b>	<b>Total</b>
323 NVBH North Valley Beh Health	\$2,421	\$0	\$2,421
<b>Total</b>	<b>\$939,777</b>	<b>\$0</b>	<b>\$939,777</b>

**SUTTER COUNTY, CALIFORNIA  
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2022-2023**

FY 2020-21  
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**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2022-2023**

FY 2020-21  
 1/5/2022

**A. Department Costs**

Dept:10 1401 Human Resources

Description		Amount	General Admin	Employee/Labor Relations	Recruitment/Class Non-MSS	Recruitment/Class MSS	Direct Identified Service	COVID-19
<b>Personnel Costs</b>								
Salaries	S1	520,850	386,797	64,319	60,777	260	0	8,697
<i>Salary % Split</i>			<i>74.26%</i>	<i>12.35%</i>	<i>11.67%</i>	<i>.05%</i>	<i>.00%</i>	<i>1.67%</i>
Benefits	S	295,820	219,683	36,530	34,519	148	0	4,940
<b>Subtotal - Personnel Costs</b>		<b>816,670</b>	<b>606,480</b>	<b>100,849</b>	<b>95,296</b>	<b>408</b>	<b>0</b>	<b>13,637</b>
<b>Services &amp; Supplies Cost</b>								
Services & Supplies	S	200,105	148,603	24,710	23,350	100	0	3,341
Interfund Costs	S	75	56	9	9	0	0	1
Equipment Replacement	D	2,168	0	0	0	0	0	0
Intrafund Costs	S	208	154	26	24	0	0	3
Transfers Out	S	4,908	3,645	606	573	2	0	82
Revenues	S	(8,513)	(6,322)	(1,051)	(993)	(4)	0	(142)
Direct Cost Adjust	P	0	0	(2,150)	0	0	2,150	0
<b>Subtotal - Services &amp; Supplies</b>		<b>198,951</b>	<b>146,136</b>	<b>22,150</b>	<b>22,962</b>	<b>98</b>	<b>2,150</b>	<b>3,286</b>
<b>Department Cost Total</b>		<b>1,015,621</b>	<b>752,616</b>	<b>122,999</b>	<b>118,258</b>	<b>507</b>	<b>2,150</b>	<b>16,923</b>
<b>Adjustments to Cost</b>								
Equipment Replacement	D	(2,168)	0	0	0	0	0	0
<b>Subtotal - Adjustments</b>		<b>(2,168)</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>1,013,453</b>	<b>752,616</b>	<b>122,999</b>	<b>118,258</b>	<b>507</b>	<b>2,150</b>	<b>16,923</b>
General Admin Distribution			(752,616)	361,104	341,221	1,462	0	48,829
<b>Grand Total</b>		<b>\$1,013,453</b>		<b>\$484,102</b>	<b>\$459,479</b>	<b>\$1,969</b>	<b>\$2,150</b>	<b>\$65,752</b>
								not allocated

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2022-2023**

FY 2020-21  
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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 Service	COVID-19
1 1160 Civic Center	\$17,060	\$0	\$8,185	\$7,735	\$33	\$0	\$1,107
Subtotal - Building Occupancy	17,060	0	8,185	7,735	33	0	1,107
2 Equip Deprec	2,868	0	1,376	1,300	6	0	186
Subtotal - Equipment Depreciation	2,868	0	1,376	1,300	6	0	186
3 Tax Assessment	643	0	309	292	1	0	42
Subtotal - Tax Assessment	643	0	309	292	1	0	42
4 External Audit	160	0	77	73	0	0	10
Subtotal - External Audit	160	0	77	73	0	0	10
5 Personnel/Budget Prep	1,061	96	555	525	2	0	75
5 Departmental Assistance	1,510	137	790	747	3	0	107
Subtotal - 1102 County Administrator	2,571	233	1,346	1,271	5	0	182
6 Departmental Accounting	3,765	136	1,872	1,769	8	0	253
6 Payroll Accounting	2,796	96	1,387	1,311	6	0	188
6 Claims Accounting	1,356	50	675	638	3	0	91
6 Internal Audit-County Wide	843	38	423	399	2	0	57
Subtotal - 1201 Auditor-Controller	8,760	320	4,357	4,117	18	0	589
7 Treasury	44	20	31	29	0	0	4
Subtotal - 1202 Treasurer-Tax Collecto	44	20	31	29	0	0	4
8 Purchasing	682	50	351	332	1	0	48
Subtotal - 1205 General Services Depa	682	50	351	332	1	0	48
9 Legal Assistance	25,056	556	12,289	11,612	50	0	1,662
Subtotal - 1301 County Counsel	25,056	556	12,289	11,612	50	0	1,662
10 Employee/Labor Relations	0	3,780	1,813	1,714	7	0	245
10 Recruitment/Class Non-MSS	0	3,586	1,721	1,626	7	0	233
Subtotal - 1401 Human Resources	0	7,366	3,534	3,340	14	0	478
11 Maintenance	0	8,642	4,146	3,918	17	0	561



**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2022-2023**

FY 2020-21  
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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 Service	COVID-19
11 Grounds	\$0	\$4,450	\$2,135	\$2,018	\$9	\$0	\$289
11 Custodial	0	10,088	4,840	4,573	20	0	654
11 Direct Expenditure	0	983	472	446	2	0	64
Subtotal - 1700 Building Maintenance	0	24,163	11,593	10,955	47	0	1,568
<b>Total Incoming</b>	<b>57,845</b>	<b>32,708</b>	<b>43,447</b>	<b>41,055</b>	<b>176</b>	<b>0</b>	<b>5,875</b>
<b>C. Total Allocated</b>		<b>\$1,104,006</b>	<b>\$527,550</b>	<b>\$500,534</b>	<b>\$2,145</b>	<b>\$2,150</b>	<b>\$71,627</b>
			47.79%	45.34%	0.19%	0.19%	6.49%

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2022-2023**

FY 2020-21  
 1/5/2022

**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	6	0.63%	\$3,240	\$0	\$3,240	\$0	\$3,240
6 1201 Auditor-Controller	12	1.27%	6,479	0	6,479	0	6,479
7 1202 Treasurer-Tax Collector	8	0.84%	4,319	0	4,319	0	4,319
8 1205 General Services Department	10	1.05%	5,399	0	5,399	0	5,399
9 1301 County Counsel	6	0.63%	3,240	0	3,240	0	3,240
10 1401 Human Resources	7	0.74%	3,780	0	3,780	0	3,780
11 1700 Building Maintenance	24	2.53%	12,958	0	12,958	419	13,377
12 1101 Board of Supervisors	5	0.53%	2,700	0	2,700	87	2,787
13 1105 Clerk of the Board	2	0.21%	1,080	0	1,080	35	1,115
14 1203 Assessor	16	1.69%	8,639	0	8,639	279	8,918
15 1204 Revenue Collection	1	0.11%	540	0	540	17	557
16 1502 Elections	7	0.74%	3,780	0	3,780	122	3,902
17 1600 Sheriff-Communications	19	2.00%	10,259	0	10,259	332	10,590
18 1920 Engineering Services	6	0.63%	3,240	0	3,240	105	3,344
22 2103 Sheriff's Court Bailiffs	9	0.95%	4,859	0	4,859	157	5,017
23 2106 Public Defender	1	0.11%	540	0	540	17	557
25 2125 District Attorney	2	0.21%	1,080	0	1,080	35	1,115
26 2125-01 DA-Criminal Division	12	1.27%	6,479	0	6,479	209	6,689
29 2201 Sheriff-Coroner	49	5.17%	26,457	0	26,457	855	27,312
31 2208 Sheriff-Live Oak Contract	8	0.84%	4,319	0	4,319	140	4,459
32 2301 Sheriff-County Jail	54	5.70%	29,156	0	29,156	943	30,099
34 2304 Probation	41	4.32%	22,137	0	22,137	716	22,853
37 2401 Emergency Services	2	0.21%	1,080	0	1,080	35	1,115
38 2402 Fire Services Administration	1	0.11%	540	0	540	17	557
39 2601 Agricultural Commissioner	20	2.11%	10,799	0	10,799	349	11,148
40 2706 Recorder	6	0.63%	3,240	0	3,240	105	3,344
41 2709 Pub. Guardian/Conservator	4	0.42%	2,160	0	2,160	70	2,230
43 2721 Development Services	10	1.05%	5,399	0	5,399	175	5,574
44 2724-24 Planning & Building	4	0.42%	2,160	0	2,160	70	2,230
45 2724-31 Community Services Building	2	0.21%	1,080	0	1,080	35	1,115
47 2725 Environmental Health	6	0.63%	3,240	0	3,240	105	3,344
48 2726 Animal Control	1	0.11%	540	0	540	17	557
50 3100 Road	21	2.22%	11,339	0	11,339	367	11,705
54 4103-10 Health	11	1.16%	5,939	0	5,939	192	6,131
56 4120-00 Human Services Admin	15	1.58%	8,099	0	8,099	262	8,361
57 4580 Fleet Management ISF	4	0.42%	2,160	0	2,160	70	2,230
58 4581 Information Technology ISF	15	1.58%	8,099	0	8,099	262	8,361
60 4591 Workers' Comp. Ins. ISF	1	0.11%	540	0	540	17	557
65 6201 County Library	14	1.48%	7,559	0	7,559	244	7,803
66 6301 Bi-County Farm Advisor	3	0.32%	1,620	0	1,620	52	1,672
68 7201 Community Memorial Museum	3	0.32%	1,620	0	1,620	52	1,672
70 0112 Child Supp Serv Reimb/Adjustme	9	0.95%	4,859	0	4,859	157	5,017

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2022-2023**

FY 2020-21  
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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
73 0184 Sheriff Inmate Welfare	1	0.11%	\$540	\$0	\$540	\$17	\$557
82 0305 County Service Area F	19	2.00%	10,259	0	10,259	332	10,590
102 2125-08 DA-Criminal Investigation	8	0.84%	4,319	0	4,319	140	4,459
104 2125-72 Local Community Correction A	1	0.11%	540	0	540	17	557
105 2127-00 Victim Services	7	0.74%	3,780	0	3,780	122	3,902
106 2202 Net 5-Sheriff	2	0.21%	1,080	0	1,080	35	1,115
115 4102-01 Mental Health-Admin Support	31	3.27%	16,738	(6,637)	10,101	541	10,643
117 4102-03 Mental Health-Crisis Clinic	35	3.69%	18,898	(7,493)	11,405	611	12,016
119 4102-07 Mental Health-Inpatient	37	3.90%	19,978	(7,921)	12,057	646	12,702
127 4102-16 Mental Health-Outpatient/Adu	12	1.27%	6,479	(2,569)	3,910	209	4,120
128 4102-17 Mental Health-Outpatient/Chik	20	2.11%	10,799	(4,282)	6,517	349	6,866
133 4102-26 Mental Health-Sutter County E	5	0.53%	2,700	(1,070)	1,629	87	1,717
142 4102-42 Mental Health-Prevention	1	0.11%	540	(214)	326	17	343
144 4102-48 Mental Health-Sutter Co CW E	2	0.21%	1,080	(428)	652	35	687
146 4102-51 Mental Health-OFC	3	0.32%	1,620	(642)	978	52	1,030
149 4102-54 Mental Health-First Steps	6	0.63%	3,240	(1,284)	1,955	105	2,060
153 4102-65 Mental Health-UR/QI Program	6	0.63%	3,240	(1,284)	1,955	105	2,060
155 4102-72 Mental Health-Local Comm Co	4	0.42%	2,160	(856)	1,303	70	1,373
158 4102-82 Mental Health-Forensic	5	0.53%	2,700	(1,070)	1,629	87	1,717
159 4102-701 Mental Health-Youth and Far	8	0.84%	4,319	(1,713)	2,607	140	2,746
160 4102-702 Mental Health-Youth & Fam	4	0.42%	2,160	(856)	1,303	70	1,373
161 4102-704 Mental Health-Adult FSP Ser	11	1.16%	5,939	(2,355)	3,584	192	3,776
162 4102-705 Mental Health-Adult Non-FSP	11	1.16%	5,939	(2,355)	3,584	192	3,776
163 4102-706 Mental Health-Ethnic Outrea	8	0.84%	4,319	(1,713)	2,607	140	2,746
165 4102-712 Mental Health-Community Pr	8	0.84%	4,319	(1,713)	2,607	140	2,746
169 4102-717 Mental Health-Administrative	2	0.21%	1,080	(428)	652	35	687
172 4103-20 Health-CCS	5	0.53%	2,700	(1,070)	1,629	87	1,717
174 4103-26 Health-MCH	2	0.21%	1,080	(428)	652	35	687
176 4103-30 Health-Nursing Admin	2	0.21%	1,080	(428)	652	35	687
177 4103-31 Health-CHDP	1	0.11%	540	(214)	326	17	343
178 4103-33 Health-CMSP Local Health Cc	2	0.21%	1,080	(428)	652	35	687
179 4103-35 Health-Field Nursing	1	0.11%	540	(214)	326	17	343
180 4103-36 Health-Bioterrorism	2	0.21%	1,080	(428)	652	35	687
182 4103-38 Health-Acute Communicable E	6	0.63%	3,240	(1,284)	1,955	105	2,060
184 4103-40 Health-WIC Nutrition	8	0.84%	4,319	(1,713)	2,607	140	2,746
196 4103-60 Health-Health Education	1	0.11%	540	(214)	326	17	343
199 4103-66 Health-Supp Nutritional Asst F	2	0.21%	1,080	(428)	652	35	687
202 4103-69 Health - Oral Care	1	0.11%	540	(214)	326	17	343
204 4103-81 Health-Public Health Clinic	3	0.32%	1,620	(642)	978	52	1,030
210 4120-12 Children & Families	5	0.53%	2,700	0	2,700	87	2,787
212 4121-758 Homeless Better Way Prog	8	0.84%	4,319	(1,713)	2,607	140	2,746
225 5101-05 Welfare-Social Workers Empy	18	1.90%	9,719	(3,853)	5,865	314	6,180

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2022-2023**

FY 2020-21  
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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
226 5101-07 Welfare-Pub Authority Staffing	4	0.42%	\$2,160	\$0	\$2,160	\$70	\$2,230
227 5101-10 Welfare-Admin Support	7	0.74%	3,780	0	3,780	122	3,902
228 5101-15 Welfare-Non-Welfare Admin S	4	0.42%	2,160	0	2,160	70	2,230
229 5101-20 Welfare-Social Services	28	2.95%	15,118	0	15,118	489	15,607
231 5101-30 Welfare-Eligibility & Nonservic	108	11.39%	58,313	0	58,313	1,885	60,198
232 5101-35 Welfare-Welfare Fraud	5	0.53%	2,700	0	2,700	87	2,787
234 5101-45 Welfare-Adults	9	0.95%	4,859	0	4,859	157	5,017
328 4103-92 COVID19 Elc Enhncng Det	1	0.11%	540	0	540	17	557
333 4103-758 Homeless-Better Way	1	0.11%	540	0	540	17	557
<b>Subtotal</b>	<b>948</b>	<b>100.00%</b>	<b>511,856</b>	<b>(60,157)</b>	<b>451,700</b>	<b>15,693</b>	<b>467,393</b>
Direct Bills					60,157		60,157
<b>Total</b>					<b>\$511,856</b>		<b>\$527,550</b>

Basis Units: Number of Employees  
 Source:

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2022-2023**

FY 2020-21  
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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
5 1102 County Administrator	6	0.63%	\$3,074	\$0	\$3,074	\$0	\$3,074
6 1201 Auditor-Controller	12	1.27%	6,148	0	6,148	0	6,148
7 1202 Treasurer-Tax Collector	8	0.84%	4,099	0	4,099	0	4,099
8 1205 General Services Department	10	1.05%	5,123	0	5,123	0	5,123
9 1301 County Counsel	6	0.63%	3,074	0	3,074	0	3,074
10 1401 Human Resources	7	0.74%	3,586	0	3,586	0	3,586
11 1700 Building Maintenance	24	2.53%	12,296	0	12,296	396	12,692
12 1101 Board of Supervisors	5	0.53%	2,562	0	2,562	82	2,644
13 1105 Clerk of the Board	2	0.21%	1,025	0	1,025	33	1,058
14 1203 Assessor	16	1.69%	8,198	0	8,198	264	8,461
15 1204 Revenue Collection	1	0.11%	512	0	512	16	529
16 1502 Elections	7	0.74%	3,586	0	3,586	115	3,702
17 1600 Sheriff-Communications	19	2.00%	9,735	0	9,735	313	10,048
18 1920 Engineering Services	6	0.63%	3,074	0	3,074	99	3,173
22 2103 Sheriff's Court Bailiffs	9	0.95%	4,611	0	4,611	148	4,760
23 2106 Public Defender	1	0.11%	512	0	512	16	529
25 2125 District Attorney	2	0.21%	1,025	0	1,025	33	1,058
26 2125-01 DA-Criminal Division	12	1.27%	6,148	0	6,148	198	6,346
29 2201 Sheriff-Coroner	49	5.17%	25,105	0	25,105	808	25,913
31 2208 Sheriff-Live Oak Contract	8	0.84%	4,099	0	4,099	132	4,231
32 2301 Sheriff-County Jail	54	5.70%	27,667	0	27,667	891	28,557
34 2304 Probation	41	4.32%	21,006	0	21,006	676	21,683
37 2401 Emergency Services	2	0.21%	1,025	0	1,025	33	1,058
38 2402 Fire Services Administration	1	0.11%	512	0	512	16	529
39 2601 Agricultural Commissioner	20	2.11%	10,247	0	10,247	330	10,577
40 2706 Recorder	6	0.63%	3,074	0	3,074	99	3,173
41 2709 Pub. Guardian/Conservator	4	0.42%	2,049	0	2,049	66	2,115
43 2721 Development Services	10	1.05%	5,123	0	5,123	165	5,288
44 2724-24 Planning & Building	4	0.42%	2,049	0	2,049	66	2,115
45 2724-31 Community Services Building	2	0.21%	1,025	0	1,025	33	1,058
47 2725 Environmental Health	6	0.63%	3,074	0	3,074	99	3,173
48 2726 Animal Control	1	0.11%	512	0	512	16	529
50 3100 Road	21	2.22%	10,759	0	10,759	346	11,106
54 4103-10 Health	11	1.16%	5,636	0	5,636	181	5,817
56 4120-00 Human Services Admin	15	1.58%	7,685	0	7,685	247	7,933
57 4580 Fleet Management ISF	4	0.42%	2,049	0	2,049	66	2,115
58 4581 Information Technology ISF	15	1.58%	7,685	0	7,685	247	7,933
60 4591 Workers' Comp. Ins. ISF	1	0.11%	512	0	512	16	529
65 6201 County Library	14	1.48%	7,173	0	7,173	231	7,404
66 6301 Bi-County Farm Advisor	3	0.32%	1,537	0	1,537	49	1,587
68 7201 Community Memorial Museum	3	0.32%	1,537	0	1,537	49	1,587
70 0112 Child Supp Serv Reimb/Adjustme	9	0.95%	4,611	0	4,611	148	4,760

**SUTTER COUNTY, CALIFORNIA**  
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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
73 0184 Sheriff Inmate Welfare	1	0.11%	\$512	\$0	\$512	\$16	\$529
82 0305 County Service Area F	19	2.00%	9,735	0	9,735	313	10,048
102 2125-08 DA-Criminal Investigation	8	0.84%	4,099	0	4,099	132	4,231
104 2125-72 Local Community Correction A	1	0.11%	512	0	512	16	529
105 2127-00 Victim Services	7	0.74%	3,586	0	3,586	115	3,702
106 2202 Net 5-Sheriff	2	0.21%	1,025	0	1,025	33	1,058
115 4102-01 Mental Health-Admin Support	31	3.27%	15,883	0	15,883	511	16,394
117 4102-03 Mental Health-Crisis Clinic	35	3.69%	17,932	0	17,932	577	18,509
119 4102-07 Mental Health-Inpatient	37	3.90%	18,957	0	18,957	610	19,567
127 4102-16 Mental Health-Outpatient/Adu	12	1.27%	6,148	0	6,148	198	6,346
128 4102-17 Mental Health-Outpatient/Chik	20	2.11%	10,247	0	10,247	330	10,577
133 4102-26 Mental Health-Sutter County E	5	0.53%	2,562	0	2,562	82	2,644
142 4102-42 Mental Health-Prevention	1	0.11%	512	0	512	16	529
144 4102-48 Mental Health-Sutter Co CW E	2	0.21%	1,025	0	1,025	33	1,058
146 4102-51 Mental Health-OFC	3	0.32%	1,537	0	1,537	49	1,587
149 4102-54 Mental Health-First Steps	6	0.63%	3,074	0	3,074	99	3,173
153 4102-65 Mental Health-UR/QI Program	6	0.63%	3,074	0	3,074	99	3,173
155 4102-72 Mental Health-Local Comm Cc	4	0.42%	2,049	0	2,049	66	2,115
158 4102-82 Mental Health-Forensic	5	0.53%	2,562	0	2,562	82	2,644
159 4102-701 Mental Health-Youth and Far	8	0.84%	4,099	0	4,099	132	4,231
160 4102-702 Mental Health-Youth & Fam	4	0.42%	2,049	0	2,049	66	2,115
161 4102-704 Mental Health-Adult FSP Ser	11	1.16%	5,636	0	5,636	181	5,817
162 4102-705 Mental Health-Adult Non-FSP	11	1.16%	5,636	0	5,636	181	5,817
163 4102-706 Mental Health-Ethnic Outrea	8	0.84%	4,099	0	4,099	132	4,231
165 4102-712 Mental Health-Community Pr	8	0.84%	4,099	0	4,099	132	4,231
169 4102-717 Mental Health-Administrative	2	0.21%	1,025	0	1,025	33	1,058
172 4103-20 Health-CCS	5	0.53%	2,562	0	2,562	82	2,644
174 4103-26 Health-MCH	2	0.21%	1,025	0	1,025	33	1,058
176 4103-30 Health-Nursing Admin	2	0.21%	1,025	0	1,025	33	1,058
177 4103-31 Health-CHDP	1	0.11%	512	0	512	16	529
178 4103-33 Health-CMSP Local Health Cc	2	0.21%	1,025	0	1,025	33	1,058
179 4103-35 Health-Field Nursing	1	0.11%	512	0	512	16	529
180 4103-36 Health-Bioterrorism	2	0.21%	1,025	0	1,025	33	1,058
182 4103-38 Health-Acute Communicable I	6	0.63%	3,074	0	3,074	99	3,173
184 4103-40 Health-WIC Nutrition	8	0.84%	4,099	0	4,099	132	4,231
196 4103-60 Health-Health Education	1	0.11%	512	0	512	16	529
199 4103-66 Health-Supp Nutritional Asst F	2	0.21%	1,025	0	1,025	33	1,058
202 4103-69 Health - Oral Care	1	0.11%	512	0	512	16	529
204 4103-81 Health-Public Health Clinic	3	0.32%	1,537	0	1,537	49	1,587
210 4120-12 Children & Families	5	0.53%	2,562	0	2,562	82	2,644
212 4121-758 Homeless Better Way Prog	8	0.84%	4,099	0	4,099	132	4,231
225 5101-05 Welfare-Social Workers Empr	18	1.90%	9,222	0	9,222	297	9,519

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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
226 5101-07 Welfare-Pub Authority Staffing	4	0.42%	\$2,049	\$0	\$2,049	\$66	\$2,115
227 5101-10 Welfare-Admin Support	7	0.74%	3,586	0	3,586	115	3,702
228 5101-15 Welfare-Non-Welfare Admin S	4	0.42%	2,049	0	2,049	66	2,115
229 5101-20 Welfare-Social Services	28	2.95%	14,346	0	14,346	462	14,808
231 5101-30 Welfare-Eligibility & Nonservic	108	11.39%	55,333	0	55,333	1,781	57,115
232 5101-35 Welfare-Welfare Fraud	5	0.53%	2,562	0	2,562	82	2,644
234 5101-45 Welfare-Adults	9	0.95%	4,611	0	4,611	148	4,760
328 4103-92 COVID19 Elc Enhncng Det	1	0.11%	512	0	512	16	529
333 4103-758 Homeless-Better Way	1	0.11%	512	0	512	16	529
<b>Subtotal</b>	<b>948</b>	<b>100.00%</b>	<b>485,705</b>	<b>0</b>	<b>485,705</b>	<b>14,829</b>	<b>500,534</b>
Direct Bills					0		0
<b>Total</b>					<b>\$485,705</b>		<b>\$500,534</b>

Basis Units: Number of Employees  
 Source:

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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
70 0112 Child Supp Serv Reimb/Adjustme	9	5.66%	\$118	\$0	\$118	\$4	\$121
229 5101-20 Welfare-Social Services	28	17.61%	366	0	366	11	378
231 5101-30 Welfare-Eligibility & Nonservic	108	67.92%	1,414	0	1,414	43	1,457
232 5101-35 Welfare-Welfare Fraud	5	3.14%	65	0	65	2	67
234 5101-45 Welfare-Adults	9	5.66%	118	0	118	4	121
<b>Subtotal</b>	159	100.00%	2,081	0	2,081	64	2,145
Direct Bills					0		0
<b>Total</b>					<b>\$2,081</b>		<b>\$2,145</b>

Basis Units: Number of Employees  
 Source:



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**Direct Identified Service Allocations**

**Dept:10 1401 Human Resources**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
270 6406 Sutter Cemetery	1,097	51.02%	\$1,097	\$(1,097)	\$0	\$0	\$0
276 6426 Levee District #1	189	8.79%	189	(189)	0	0	0
290 6451 Reclamation District #70	864	40.19%	864	(864)	0	0	0
<b>Subtotal</b>	<b>2,150</b>	<b>100.00%</b>	<b>2,150</b>	<b>(2,150)</b>	<b>0</b>	<b>0</b>	<b>0</b>
Direct Bills					2,150		2,150
<b>Total</b>					<b>\$2,150</b>		<b>\$2,150</b>

Basis Units: Direct Identified Service  
 Source:

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**Allocation Summary**

**Dept:10 1401 Human Resources**

Department	Employee/Labor Relations	Recruitment/Class Non-MSS	Recruitment/Class MSS	Direct Identified Service	COVID-19	Total
0 Direct Billed	\$60,157	\$0	\$0	\$2,150	\$0	\$62,307
5 1102 County Administrator	3,240	3,074	0	0	0	6,314
6 1201 Auditor-Controller	6,479	6,148	0	0	0	12,627
7 1202 Treasurer-Tax Collector	4,319	4,099	0	0	0	8,418
8 1205 General Services Department	5,399	5,123	0	0	0	10,523
9 1301 County Counsel	3,240	3,074	0	0	0	6,314
10 1401 Human Resources	3,780	3,586	0	0	0	7,366
11 1700 Building Maintenance	13,377	12,692	0	0	0	26,070
12 1101 Board of Supervisors	2,787	2,644	0	0	0	5,431
13 1105 Clerk of the Board	1,115	1,058	0	0	0	2,172
14 1203 Assessor	8,918	8,461	0	0	0	17,380
15 1204 Revenue Collection	557	529	0	0	0	1,086
16 1502 Elections	3,902	3,702	0	0	0	7,604
17 1600 Sheriff-Communications	10,590	10,048	0	0	0	20,638
18 1920 Engineering Services	3,344	3,173	0	0	0	6,517
22 2103 Sheriff's Court Bailiffs	5,017	4,760	0	0	0	9,776
23 2106 Public Defender	557	529	0	0	0	1,086
25 2125 District Attorney	1,115	1,058	0	0	0	2,172
26 2125-01 DA-Criminal Division	6,689	6,346	0	0	0	13,035
29 2201 Sheriff-Coroner	27,312	25,913	0	0	0	53,225
31 2208 Sheriff-Live Oak Contract	4,459	4,231	0	0	0	8,690
32 2301 Sheriff-County Jail	30,099	28,557	0	0	0	58,656
34 2304 Probation	22,853	21,683	0	0	0	44,535
37 2401 Emergency Services	1,115	1,058	0	0	0	2,172
38 2402 Fire Services Administration	557	529	0	0	0	1,086
39 2601 Agricultural Commissioner	11,148	10,577	0	0	0	21,725
40 2706 Recorder	3,344	3,173	0	0	0	6,517
41 2709 Pub. Guardian/Conservator	2,230	2,115	0	0	0	4,345
43 2721 Development Services	5,574	5,288	0	0	0	10,862
44 2724-24 Planning & Building	2,230	2,115	0	0	0	4,345
45 2724-31 Community Services Building	1,115	1,058	0	0	0	2,172
47 2725 Environmental Health	3,344	3,173	0	0	0	6,517
48 2726 Animal Control	557	529	0	0	0	1,086
50 3100 Road	11,705	11,106	0	0	0	22,811
54 4103-10 Health	6,131	5,817	0	0	0	11,949
56 4120-00 Human Services Admin	8,361	7,933	0	0	0	16,293
57 4580 Fleet Management ISF	2,230	2,115	0	0	0	4,345
58 4581 Information Technology ISF	8,361	7,933	0	0	0	16,293
60 4591 Workers' Comp. Ins. ISF	557	529	0	0	0	1,086
65 6201 County Library	7,803	7,404	0	0	0	15,207
66 6301 Bi-County Farm Advisor	1,672	1,587	0	0	0	3,259

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

**Dept:10 1401 Human Resources**

Department	Employee/Labor Relations	Recruitment/Class Non-MSS	Recruitment/Class MSS	Direct Identified Service	COVID-19	Total
68 7201 Community Memorial Museum	\$1,672	\$1,587	\$0	\$0	\$0	\$3,259
70 0112 Child Supp Serv Reimb/Adjustme	5,017	4,760	121	0	0	9,897
73 0184 Sheriff Inmate Welfare	557	529	0	0	0	1,086
82 0305 County Service Area F	10,590	10,048	0	0	0	20,638
102 2125-08 DA-Criminal Investigation	4,459	4,231	0	0	0	8,690
104 2125-72 Local Community Correction A	557	529	0	0	0	1,086
105 2127-00 Victim Services	3,902	3,702	0	0	0	7,604
106 2202 Net 5-Sheriff	1,115	1,058	0	0	0	2,172
115 4102-01 Mental Health-Admin Support	10,643	16,394	0	0	0	27,037
117 4102-03 Mental Health-Crisis Clinic	12,016	18,509	0	0	0	30,525
119 4102-07 Mental Health-Inpatient	12,702	19,567	0	0	0	32,270
127 4102-16 Mental Health-Outpatient/Adu	4,120	6,346	0	0	0	10,466
128 4102-17 Mental Health-Outpatient/Chil	6,866	10,577	0	0	0	17,443
133 4102-26 Mental Health-Sutter County E	1,717	2,644	0	0	0	4,361
142 4102-42 Mental Health-Prevention	343	529	0	0	0	872
144 4102-48 Mental Health-Sutter Co CW I	687	1,058	0	0	0	1,744
146 4102-51 Mental Health-OFC	1,030	1,587	0	0	0	2,616
149 4102-54 Mental Health-First Steps	2,060	3,173	0	0	0	5,233
153 4102-65 Mental Health-UR/QI Program	2,060	3,173	0	0	0	5,233
155 4102-72 Mental Health-Local Comm Cc	1,373	2,115	0	0	0	3,489
158 4102-82 Mental Health-Forensic	1,717	2,644	0	0	0	4,361
159 4102-701 Mental Health-Youth and Far	2,746	4,231	0	0	0	6,977
160 4102-702 Mental Health-Youth & Fam	1,373	2,115	0	0	0	3,489
161 4102-704 Mental Health-Adult FSP Ser	3,776	5,817	0	0	0	9,594
162 4102-705 Mental Health-Adult Non-FSI	3,776	5,817	0	0	0	9,594
163 4102-706 Mental Health-Ethnic Outrea	2,746	4,231	0	0	0	6,977
165 4102-712 Mental Health-Community Pr	2,746	4,231	0	0	0	6,977
169 4102-717 Mental Health-Administrative	687	1,058	0	0	0	1,744
172 4103-20 Health-CCS	1,717	2,644	0	0	0	4,361
174 4103-26 Health-MCH	687	1,058	0	0	0	1,744
176 4103-30 Health-Nursing Admin	687	1,058	0	0	0	1,744
177 4103-31 Health-CHDP	343	529	0	0	0	872
178 4103-33 Health-CMSP Local Health Cc	687	1,058	0	0	0	1,744
179 4103-35 Health-Field Nursing	343	529	0	0	0	872
180 4103-36 Health-Bioterrorism	687	1,058	0	0	0	1,744
182 4103-38 Health-Acute Communicable I	2,060	3,173	0	0	0	5,233
184 4103-40 Health-WIC Nutrition	2,746	4,231	0	0	0	6,977
196 4103-60 Health-Health Education	343	529	0	0	0	872
199 4103-66 Health-Supp Nutritional Asst F	687	1,058	0	0	0	1,744
202 4103-69 Health - Oral Care	343	529	0	0	0	872
204 4103-81 Health-Public Health Clinic	1,030	1,587	0	0	0	2,616

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**Allocation Summary**

**Dept:10 1401 Human Resources**

Department	Employee/Labor Relations	Recruitment/Class Non-MSS	Recruitment/Class MSS	Direct Identified Service	COVID-19	Total
210 4120-12 Children & Families	\$2,787	\$2,644	\$0	\$0	\$0	\$5,431
212 4121-758 Homeless Better Way Prog	2,746	4,231	0	0	0	6,977
225 5101-05 Welfare-Social Workers Empy	6,180	9,519	0	0	0	15,699
226 5101-07 Welfare-Pub Authority Staffing	2,230	2,115	0	0	0	4,345
227 5101-10 Welfare-Admin Support	3,902	3,702	0	0	0	7,604
228 5101-15 Welfare-Non-Welfare Admin S	2,230	2,115	0	0	0	4,345
229 5101-20 Welfare-Social Services	15,607	14,808	378	0	0	30,792
231 5101-30 Welfare-Eligibility & Nonservic	60,198	57,115	1,457	0	0	118,770
232 5101-35 Welfare-Welfare Fraud	2,787	2,644	67	0	0	5,499
234 5101-45 Welfare-Adults	5,017	4,760	121	0	0	9,897
270 6406 Sutter Cemetery	0	0	0	0	0	0
276 6426 Levee District #1	0	0	0	0	0	0
290 6451 Reclamation District #70	0	0	0	0	0	0
328 4103-92 COVID19 Elc Enhncng Det	557	529	0	0	0	1,086
333 4103-758 Homeless-Better Way	557	529	0	0	0	1,086
<b>Total</b>	<b>\$527,550</b>	<b>\$500,534</b>	<b>\$2,145</b>	<b>\$2,150</b>	<b>\$0</b>	<b>\$1,032,378</b>

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**A. Department Costs**

Dept:11 1700 Building Maintenance

Description		Amount	General Admin	Maintenance	Grounds	Custodial	Direct Expenditure
<b>Personnel Costs</b>							
Salaries	S1	1,074,907	72,898	354,102	85,533	562,374	0
<i>Salary % Split</i>			<i>6.78%</i>	<i>32.94%</i>	<i>7.96%</i>	<i>52.32%</i>	<i>.00%</i>
Benefits	P	843,109	29,201	230,466	81,053	502,389	0
<b>Subtotal - Personnel Costs</b>		<b>1,918,017</b>	<b>102,099</b>	<b>584,568</b>	<b>166,587</b>	<b>1,064,763</b>	<b>0</b>
<b>Services &amp; Supplies Cost</b>							
Services & Supplies	P	1,276,413	0	1,015,863	141,888	55,609	63,054
Interfund Costs	P	25	0	25	0	0	0
Intrafund Costs	P	225,977	0	125,800	52,309	47,868	0
Intrafund Costs A-87	D	(157,330)	0	0	0	0	0
Transfer Out	P	22,343	0	21,396	105	842	0
Equipment Replacement	D	3,169	0	0	0	0	0
Interfund Revenues	P	(257,471)	0	(221,782)	(32,439)	(3,250)	0
Federal Revenue	S	(2,932)	(199)	(966)	(233)	(1,534)	0
Other Misc Revenue	P	(28,980)	0	(18,945)	(10,010)	(26)	0
<b>Subtotal - Services &amp; Supplies</b>		<b>1,081,214</b>	<b>(199)</b>	<b>921,391</b>	<b>151,619</b>	<b>99,510</b>	<b>63,054</b>
<b>Department Cost Total</b>		<b>2,999,231</b>	<b>101,900</b>	<b>1,505,959</b>	<b>318,206</b>	<b>1,164,273</b>	<b>63,054</b>
<b>Adjustments to Cost</b>							
Intrafund Costs A-87	D	157,330	0	0	0	0	0
Equipment Replacement	D	(3,169)	0	0	0	0	0
<b>Subtotal - Adjustments</b>		<b>154,161</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Costs After Adjustments</b>		<b>3,153,392</b>	<b>101,900</b>	<b>1,505,959</b>	<b>318,206</b>	<b>1,164,273</b>	<b>63,054</b>
General Admin Distribution			(101,900)	36,011	8,698	57,191	0
<b>Grand Total</b>		<b>\$3,153,392</b>		<b>\$1,541,969</b>	<b>\$326,904</b>	<b>\$1,221,464</b>	<b>\$63,054</b>

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

**Dept:11 1700 Building Maintenance**

Department	First Incoming	Second Incoming	Maintenance	Grounds	Custodial	Direct Expenditure
1 1130 Civic Center	\$1,791	\$0	\$633	\$153	\$1,005	\$0
1 146 Garden Highway	570	0	201	49	320	0
Subtotal - Building Occupancy	2,360	0	834	201	1,325	0
2 Equip Deprec	83,580	0	29,536	7,135	46,909	0
Subtotal - Equipment Depreciation	83,580	0	29,536	7,135	46,909	0
3 Tax Assessment	1,863	0	658	159	1,046	0
Subtotal - Tax Assessment	1,863	0	658	159	1,046	0
4 External Audit	1,801	0	637	154	1,011	0
Subtotal - External Audit	1,801	0	637	154	1,011	0
5 Personnel/Budget Prep	3,637	330	1,402	339	2,227	0
5 Departmental Assistance	5,177	470	1,996	482	3,170	0
Subtotal - 1102 County Administrator	8,815	801	3,398	821	5,396	0
6 Departmental Accounting	11,815	427	4,326	1,045	6,871	0
6 Payroll Accounting	9,587	328	3,504	846	5,565	0
6 Claims Accounting	15,229	565	5,582	1,348	8,864	0
6 Internal Audit-County Wide	2,646	119	977	236	1,552	0
Subtotal - 1201 Auditor-Controller	39,277	1,439	14,389	3,476	22,852	0
8 Purchasing	25,931	1,897	9,834	2,375	15,618	0
8 Direct Identified	27,379	16,734	15,589	3,766	24,758	0
Subtotal - 1205 General Services Depa	53,310	18,631	25,423	6,141	40,377	0
9 Legal Assistance	4,287	95	1,549	374	2,459	0
Subtotal - 1301 County Counsel	4,287	95	1,549	374	2,459	0
10 Employee/Labor Relations	12,958	419	4,727	1,142	7,508	0
10 Recruitment/Class Non-MSS	12,296	396	4,485	1,083	7,123	0
Subtotal - 1401 Human Resources	25,255	815	9,213	2,225	14,631	0
11 Maintenance	0	863,584	305,184	73,717	484,683	0

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2022-2023**

FY 2020-21  
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**B. Incoming Costs - (Default Spread Salary%)**

**Dept:11 1700 Building Maintenance**

Department	First Incoming	Second Incoming	Maintenance	Grounds	Custodial	Direct Expenditure
11 Grounds	\$0	\$104,655	\$36,984	\$8,934	\$58,737	\$0
11 Custodial	0	388,234	137,199	33,140	217,895	0
11 Direct Expenditure	0	1,817	642	155	1,020	0
Subtotal - 1700 Building Maintenance	0	1,358,290	480,009	115,946	762,335	0
<b>Total Incoming</b>	<b>220,548</b>	<b>1,380,072</b>	<b>565,646</b>	<b>136,632</b>	<b>898,341</b>	<b>0</b>
<b>C. Total Allocated</b>		<b>\$4,754,011</b>	<b>\$2,107,616</b>	<b>\$463,536</b>	<b>\$2,119,805</b>	<b>\$63,054</b>
			44.33%	9.75%	44.59%	1.33%



**SUTTER COUNTY, CALIFORNIA**  
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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	78.02	0.42%	\$6,772	\$0	\$6,772	\$0	\$6,772
6 1201 Auditor-Controller	87.75	0.47%	7,617	0	7,617	0	7,617
7 1202 Treasurer-Tax Collector	81.25	0.44%	7,053	0	7,053	0	7,053
8 1205 General Services Department	188.00	1.01%	16,320	0	16,320	0	16,320
9 1301 County Counsel	43.27	0.23%	3,756	0	3,756	0	3,756
10 1401 Human Resources	99.55	0.53%	8,642	0	8,642	0	8,642
11 1700 Building Maintenance	9,948.26	53.31%	863,584	0	863,584	0	863,584
12 1101 Board of Supervisors	63.02	0.34%	5,470	0	5,470	3,778	9,248
13 1105 Clerk of the Board	31.44	0.17%	2,729	0	2,729	1,885	4,614
14 1203 Assessor	204.00	1.09%	17,709	0	17,709	12,230	29,939
15 1204 Revenue Collection	1.00	0.01%	87	0	87	60	147
16 1502 Elections	142.00	0.76%	12,327	0	12,327	8,513	20,840
18 1920 Engineering Services	24.47	0.13%	2,124	0	2,124	1,467	3,591
19 1922 Water Resources	2.86	0.02%	249	0	249	172	420
25 2125 District Attorney	106.50	0.57%	9,245	0	9,245	6,385	15,630
26 2125-01 DA-Criminal Division	18.00	0.10%	1,563	0	1,563	1,079	2,642
29 2201 Sheriff-Coroner	355.06	1.90%	30,822	0	30,822	21,287	52,109
32 2301 Sheriff-County Jail	2,419.50	12.97%	210,031	0	210,031	145,056	355,087
34 2304 Probation	212.50	1.14%	18,447	0	18,447	12,740	31,187
37 2401 Emergency Services	23.36	0.13%	2,028	0	2,028	1,401	3,428
38 2402 Fire Services Administration	2.35	0.01%	204	0	204	141	345
39 2601 Agricultural Commissioner	100.00	0.54%	8,681	0	8,681	5,995	14,676
40 2706 Recorder	52.00	0.28%	4,514	0	4,514	3,118	7,632
41 2709 Pub. Guardian/Conservator	1.00	0.01%	87	0	87	60	147
42 2710 County Clerk	17.00	0.09%	1,476	0	1,476	1,019	2,495
43 2721 Development Services	53.36	0.29%	4,632	0	4,632	3,199	7,831
44 2724-24 Planning & Building	31.09	0.17%	2,699	0	2,699	1,864	4,563
45 2724-31 Community Services Building	4.92	0.03%	427	0	427	295	722
46 2724-32 Code Enforcement Svcs	2.00	0.01%	174	0	174	120	294
47 2725 Environmental Health	16.09	0.09%	1,397	0	1,397	965	2,362
50 3100 Road	32.50	0.17%	2,821	0	2,821	1,948	4,770
51 3200 County Airport	6.00	0.03%	521	0	521	360	881
53 4102-00 Mental Health	1,278.80	6.85%	111,010	(87,152)	23,858	76,668	100,526
54 4103-10 Health	168.00	0.90%	14,584	(1,503)	13,081	10,072	23,153
55 4104-00 Mental Health Service Act	1.50	0.01%	130	0	130	90	220
56 4120-00 Human Services Admin	232.50	1.25%	20,183	0	20,183	13,939	34,122
57 4580 Fleet Management ISF	21.50	0.12%	1,866	0	1,866	1,289	3,155
58 4581 Information Technology ISF	137.50	0.74%	11,936	(34,746)	(22,810)	8,244	(14,567)
61 4595 Employee Wellness Services	3.50	0.02%	304	0	304	210	514
62 5000 Trial Court Agency	9.00	0.05%	781	0	781	540	1,321
63 5101-00 Welfare	782.10	4.19%	67,892	(8,654)	59,238	46,889	106,127
65 6201 County Library	170.00	0.91%	14,757	0	14,757	10,192	24,949

**SUTTER COUNTY, CALIFORNIA**  
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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 6301 Bi-County Farm Advisor	8.00	0.04%	\$694	\$0	\$694	\$480	\$1,174
67 7101 Parks and Recreation	524.50	2.81%	45,531	0	45,531	31,445	76,976
68 7201 Community Memorial Museum	74.00	0.40%	6,424	0	6,424	4,437	10,860
69 7203 Vets Memorial Community Bldg	84.00	0.45%	7,292	0	7,292	5,036	12,328
70 0112 Child Supp Serv Reimb/Adjustme	32.10	0.17%	2,787	0	2,787	1,924	4,711
82 0305 County Service Area F	89.50	0.48%	7,769	0	7,769	5,366	13,135
93 1103 Non-Departmental Expense	75.20	0.40%	6,528	0	6,528	4,508	11,036
99 2104 Grand Jury	7.00	0.04%	608	0	608	420	1,027
102 2125-08 DA-Criminal Investigation	15.00	0.08%	1,302	0	1,302	899	2,201
105 2127-00 Victim Services	40.10	0.21%	3,481	0	3,481	2,404	5,885
119 4102-07 Mental Health-Inpatient	182.50	0.98%	15,842	0	15,842	10,941	26,784
149 4102-54 Mental Health-First Steps	0.50	0.00%	43	0	43	30	73
173 4103-22 Health-Homeless Pilot	113.50	0.61%	9,853	0	9,853	6,805	16,657
212 4121-758 Homeless Better Way Prog	63.00	0.34%	5,469	0	5,469	3,777	9,246
224 4400 Sutter Co Waterworks Dist #1	9.50	0.05%	825	0	825	570	1,394
244 7204 Ettl Hall	6.00	0.03%	521	0	521	360	881
245 5100 Children/Family Comm.	84.00	0.45%	7,292	0	7,292	5,036	12,328
<b>Subtotal</b>	<b>18,660.92</b>	<b>100.00%</b>	<b>1,619,909</b>	<b>(132,055)</b>	<b>1,487,854</b>	<b>487,707</b>	<b>1,975,560</b>
Direct Bills					132,055		132,055
<b>Total</b>					<b>\$1,619,909</b>		<b>\$2,107,616</b>

Basis Units: Direct Costs  
 Source:

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2022-2023**

FY 2020-21  
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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	40.50	0.94%	\$3,253	\$0	\$3,253	\$0	\$3,253
6 1201 Auditor-Controller	20.75	0.48%	1,667	0	1,667	0	1,667
7 1202 Treasurer-Tax Collector	19.75	0.46%	1,587	0	1,587	0	1,587
8 1205 General Services Department	56.00	1.30%	4,499	0	4,499	0	4,499
9 1301 County Counsel	29.63	0.69%	2,380	0	2,380	0	2,380
10 1401 Human Resources	55.40	1.29%	4,450	0	4,450	0	4,450
11 1700 Building Maintenance	1,302.80	30.27%	104,655	0	104,655	0	104,655
12 1101 Board of Supervisors	66.78	1.55%	5,365	0	5,365	2,831	8,195
13 1105 Clerk of the Board	10.82	0.25%	869	0	869	459	1,328
14 1203 Assessor	63.00	1.46%	5,061	0	5,061	2,671	7,732
15 1204 Revenue Collection	1.00	0.02%	80	0	80	42	123
16 1502 Elections	133.25	3.10%	10,704	0	10,704	5,649	16,353
18 1920 Engineering Services	7.49	0.17%	602	0	602	318	919
19 1922 Water Resources	1.06	0.02%	85	0	85	45	130
26 2125-01 DA-Criminal Division	17.00	0.39%	1,366	0	1,366	721	2,086
29 2201 Sheriff-Coroner	261.75	6.08%	21,027	0	21,027	11,096	32,123
32 2301 Sheriff-County Jail	91.00	2.11%	7,310	0	7,310	3,858	11,168
34 2304 Probation	80.00	1.86%	6,426	0	6,426	3,391	9,818
37 2401 Emergency Services	3.00	0.07%	241	0	241	127	368
38 2402 Fire Services Administration	3.00	0.07%	241	0	241	127	368
39 2601 Agricultural Commissioner	50.50	1.17%	4,057	0	4,057	2,141	6,197
40 2706 Recorder	34.00	0.79%	2,731	0	2,731	1,441	4,173
42 2710 County Clerk	11.00	0.26%	884	0	884	466	1,350
43 2721 Development Services	17.23	0.40%	1,384	0	1,384	730	2,115
44 2724-24 Planning & Building	9.78	0.23%	786	0	786	415	1,201
45 2724-31 Community Services Building	6.76	0.16%	543	0	543	287	830
46 2724-32 Code Enforcement Svcs	0.20	0.00%	16	0	16	8	25
47 2725 Environmental Health	4.48	0.10%	360	0	360	190	550
48 2726 Animal Control	0.50	0.01%	40	0	40	21	61
53 4102-00 Mental Health	351.50	8.17%	28,236	0	28,236	14,901	43,137
54 4103-10 Health	64.00	1.49%	5,141	0	5,141	2,713	7,854
56 4120-00 Human Services Admin	60.50	1.41%	4,860	0	4,860	2,565	7,425
57 4580 Fleet Management ISF	6.00	0.14%	482	0	482	254	736
58 4581 Information Technology ISF	13.50	0.31%	1,084	0	1,084	572	1,657
62 5000 Trial Court Agency	31.00	0.72%	2,490	0	2,490	1,314	3,804
63 5101-00 Welfare	240.00	5.58%	19,279	0	19,279	10,174	29,453
65 6201 County Library	79.50	1.85%	6,386	0	6,386	3,370	9,756
66 6301 Bi-County Farm Advisor	1.00	0.02%	80	0	80	42	123
67 7101 Parks and Recreation	573.50	13.33%	46,070	0	46,070	24,311	70,381
68 7201 Community Memorial Museum	116.00	2.70%	9,318	0	9,318	4,917	14,236
69 7203 Vets Memorial Community Bldg	159.00	3.69%	12,773	0	12,773	6,740	19,513
93 1103 Non-Departmental Expense	80.89	1.88%	6,498	0	6,498	3,429	9,927

**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
99 2104 Grand Jury	5.00	0.12%	\$402	\$0	\$402	\$212	\$614
102 2125-08 DA-Criminal Investigation	14.00	0.33%	1,125	0	1,125	593	1,718
105 2127-00 Victim Services	16.00	0.37%	1,285	0	1,285	678	1,964
119 4102-07 Mental Health-Inpatient	9.00	0.21%	723	0	723	382	1,105
173 4103-22 Health-Homeless Pilot	3.00	0.07%	241	0	241	127	368
212 4121-758 Homeless Better Way Prog	20.00	0.46%	1,607	0	1,607	848	2,454
224 4400 Sutter Co Waterworks Dist #1	16.00	0.37%	1,285	0	1,285	678	1,964
244 7204 Ettl Hall	46.00	1.07%	3,695	0	3,695	1,950	5,645
<b>Subtotal</b>	<b>4,303.82</b>	<b>100.00%</b>	<b>345,731</b>	<b>0</b>	<b>345,731</b>	<b>117,805</b>	<b>463,536</b>
Direct Bills					0		0
<b>Total</b>					<b>\$345,731</b>		<b>\$463,536</b>

Basis Units: Direct Costs

Source:

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2022-2023**

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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	119.15	0.38%	\$5,137	\$0	\$5,137	\$0	\$5,137
6 1201 Auditor-Controller	409.00	1.31%	17,635	0	17,635	0	17,635
7 1202 Treasurer-Tax Collector	419.50	1.34%	18,087	0	18,087	0	18,087
8 1205 General Services Department	192.00	0.62%	8,278	0	8,278	0	8,278
9 1301 County Counsel	125.13	0.40%	5,395	0	5,395	0	5,395
10 1401 Human Resources	233.96	0.75%	10,088	0	10,088	0	10,088
11 1700 Building Maintenance	9,004.30	28.86%	388,234	0	388,234	0	388,234
12 1101 Board of Supervisors	67.40	0.22%	2,906	0	2,906	2,522	5,428
13 1105 Clerk of the Board	45.68	0.15%	1,970	0	1,970	1,709	3,679
14 1203 Assessor	544.00	1.74%	23,455	0	23,455	20,358	43,814
15 1204 Revenue Collection	3.00	0.01%	129	0	129	112	242
16 1502 Elections	490.50	1.57%	21,149	0	21,149	18,356	39,505
18 1920 Engineering Services	158.00	0.51%	6,812	0	6,812	5,913	12,725
19 1922 Water Resources	18.00	0.06%	776	0	776	674	1,450
25 2125 District Attorney	496.00	1.59%	21,386	0	21,386	18,562	39,948
26 2125-01 DA-Criminal Division	103.00	0.33%	4,441	0	4,441	3,855	8,296
29 2201 Sheriff-Coroner	2,006.50	6.43%	86,513	0	86,513	75,090	161,603
32 2301 Sheriff-County Jail	44.00	0.14%	1,897	0	1,897	1,647	3,544
34 2304 Probation	7.00	0.02%	302	0	302	262	564
37 2401 Emergency Services	62.00	0.20%	2,673	0	2,673	2,320	4,993
38 2402 Fire Services Administration	56.00	0.18%	2,415	0	2,415	2,096	4,510
39 2601 Agricultural Commissioner	512.50	1.64%	22,097	0	22,097	19,179	41,277
40 2706 Recorder	361.00	1.16%	15,565	0	15,565	13,510	29,075
41 2709 Pub. Guardian/Conservator	30.00	0.10%	1,293	0	1,293	1,123	2,416
42 2710 County Clerk	117.00	0.37%	5,045	0	5,045	4,379	9,423
43 2721 Development Services	330.00	1.06%	14,228	0	14,228	12,350	26,578
44 2724-24 Planning & Building	188.00	0.60%	8,106	0	8,106	7,036	15,141
45 2724-31 Community Services Building	19.00	0.06%	819	0	819	711	1,530
47 2725 Environmental Health	91.00	0.29%	3,924	0	3,924	3,406	7,329
50 3100 Road	16.00	0.05%	690	0	690	599	1,289
53 4102-00 Mental Health	4,042.50	12.96%	174,298	0	174,298	151,284	325,582
54 4103-10 Health	1,504.00	4.82%	64,847	0	64,847	56,285	121,132
56 4120-00 Human Services Admin	354.00	1.13%	15,263	0	15,263	13,248	28,511
57 4580 Fleet Management ISF	226.00	0.72%	9,744	0	9,744	8,458	18,202
58 4581 Information Technology ISF	500.50	1.60%	21,580	0	21,580	18,730	40,310
62 5000 Trial Court Agency	12.00	0.04%	517	0	517	449	966
63 5101-00 Welfare	3,460.80	11.09%	149,217	0	149,217	129,515	278,732
65 6201 County Library	510.50	1.64%	22,011	0	22,011	19,105	41,116
66 6301 Bi-County Farm Advisor	299.00	0.96%	12,892	0	12,892	11,190	24,081
68 7201 Community Memorial Museum	49.00	0.16%	2,113	0	2,113	1,834	3,946
69 7203 Vets Memorial Community Bldg	427.50	1.37%	18,432	0	18,432	15,998	34,431
70 0112 Child Supp Serv Reimb/Adjustme	448.30	1.44%	19,329	0	19,329	16,777	36,106

**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
93 1103 Non-Departmental Expense	356.68	1.14%	\$15,379	\$0	\$15,379	\$13,348	\$28,727
99 2104 Grand Jury	20.00	0.06%	862	0	862	748	1,611
102 2125-08 DA-Criminal Investigation	86.00	0.28%	3,708	0	3,708	3,218	6,926
105 2127-00 Victim Services	335.00	1.07%	14,444	0	14,444	12,537	26,981
119 4102-07 Mental Health-Inpatient	2,094.38	6.71%	90,302	0	90,302	78,379	168,681
244 7204 Ettl Hall	45.50	0.15%	1,962	0	1,962	1,703	3,665
245 5100 Children/Family Comm.	160.00	0.51%	6,899	0	6,899	5,988	12,886
<b>Subtotal</b>	<b>31,200.28</b>	<b>100.00%</b>	<b>1,345,246</b>	<b>0</b>	<b>1,345,246</b>	<b>774,560</b>	<b>2,119,805</b>
Direct Bills					0		0
<b>Total</b>					<b>\$1,345,246</b>		<b>\$2,119,805</b>

Basis Units: Direct Costs  
 Source:

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2022-2023**

FY 2020-21  
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**Direct Expenditure Allocations**

**Dept:11 1700 Building Maintenance**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 1102 County Administrator	502	0.80%	\$502	\$0	\$502	\$0	\$502
6 1201 Auditor-Controller	1,720	2.73%	1,720	0	1,720	0	1,720
7 1202 Treasurer-Tax Collector	1,759	2.79%	1,759	0	1,759	0	1,759
8 1205 General Services Department	806	1.28%	806	0	806	0	806
9 1301 County Counsel	526	0.83%	526	0	526	0	526
10 1401 Human Resources	983	1.56%	983	0	983	0	983
11 1700 Building Maintenance	1,817	2.88%	1,817	0	1,817	0	1,817
12 1101 Board of Supervisors	283	0.45%	283	0	283	0	283
13 1105 Clerk of the Board	192	0.30%	192	0	192	0	192
14 1203 Assessor	2,286	3.63%	2,286	0	2,286	0	2,286
15 1204 Revenue Collection	14	0.02%	14	0	14	0	14
16 1502 Elections	2,061	3.27%	2,061	0	2,061	0	2,061
18 1920 Engineering Services	663	1.05%	663	0	663	0	663
19 1922 Water Resources	77	0.12%	77	0	77	0	77
26 2125-01 DA-Criminal Division	2,518	3.99%	2,518	0	2,518	0	2,518
29 2201 Sheriff-Coroner	8,429	13.37%	8,429	0	8,429	0	8,429
32 2301 Sheriff-County Jail	185	0.29%	185	0	185	0	185
34 2304 Probation	29	0.05%	29	0	29	0	29
37 2401 Emergency Services	261	0.41%	261	0	261	0	261
38 2402 Fire Services Administration	235	0.37%	235	0	235	0	235
39 2601 Agricultural Commissioner	2,155	3.42%	2,155	0	2,155	0	2,155
40 2706 Recorder	1,515	2.40%	1,515	0	1,515	0	1,515
41 2709 Pub. Guardian/Conservator	125	0.20%	125	0	125	0	125
42 2710 County Clerk	491	0.78%	491	0	491	0	491
43 2721 Development Services	1,386	2.20%	1,386	0	1,386	0	1,386
44 2724-24 Planning & Building	789	1.25%	789	0	789	0	789
45 2724-31 Community Services Building	79	0.13%	79	0	79	0	79
47 2725 Environmental Health	381	0.60%	381	0	381	0	381
50 3100 Road	67	0.11%	67	0	67	0	67
53 4102-00 Mental Health	78	0.12%	78	0	78	0	78
54 4103-10 Health	8	0.01%	8	0	8	0	8
56 4120-00 Human Services Admin	1,486	2.36%	1,486	0	1,486	0	1,486
57 4580 Fleet Management ISF	950	1.51%	950	0	950	0	950
58 4581 Information Technology ISF	2,104	3.34%	2,104	0	2,104	0	2,104
62 5000 Trial Court Agency	52	0.08%	52	0	52	0	52
63 5101-00 Welfare	10,147	16.09%	10,147	0	10,147	0	10,147
65 6201 County Library	2,145	3.40%	2,145	0	2,145	0	2,145
66 6301 Bi-County Farm Advisor	1,255	1.99%	1,255	0	1,255	0	1,255
69 7203 Vets Memorial Community Bldg	1,796	2.85%	1,796	0	1,796	0	1,796
70 0112 Child Supp Serv Reimb/Adjustme	1,883	2.99%	1,883	0	1,883	0	1,883
93 1103 Non-Departmental Expense	1,500	2.38%	1,500	0	1,500	0	1,500
99 2104 Grand Jury	84	0.13%	84	0	84	0	84

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2022-2023**

FY 2020-21  
 1/5/2022

**Direct Expenditure Allocations**

**Dept:11 1700 Building Maintenance**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
102 2125-08 DA-Criminal Investigation	361	0.57%	\$361	\$0	\$361	\$0	\$361
105 2127-00 Victim Services	1,409	2.23%	1,409	0	1,409	0	1,409
231 5101-30 Welfare-Eligibility & Nonservic	5,065	8.03%	5,065	0	5,065	0	5,065
244 7204 Ettl Hall	397	0.63%	397	0	397	0	397
<b>Subtotal</b>	<b>63,054</b>	<b>100.00%</b>	<b>63,054</b>	<b>0</b>	<b>63,054</b>	<b>0</b>	<b>63,054</b>
Direct Bills					0		0
<b>Total</b>					<b>\$63,054</b>		<b>\$63,054</b>

Basis Units: Direct Costs  
 Source:



**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2022-2023**

FY 2020-21  
 1/5/2022

**Allocation Summary**

**Dept:11 1700 Building Maintenance**

Department	Maintenance	Grounds	Custodial	Direct Expenditure	Total
0 Direct Billed	\$132,055	\$0	\$0	\$0	\$132,055
5 1102 County Administrator	6,772	3,253	5,137	502	15,665
6 1201 Auditor-Controller	7,617	1,667	17,635	1,720	28,639
7 1202 Treasurer-Tax Collector	7,053	1,587	18,087	1,759	28,486
8 1205 General Services Department	16,320	4,499	8,278	806	29,903
9 1301 County Counsel	3,756	2,380	5,395	526	12,058
10 1401 Human Resources	8,642	4,450	10,088	983	24,163
11 1700 Building Maintenance	863,584	104,655	388,234	1,817	1,358,290
12 1101 Board of Supervisors	9,248	8,195	5,428	283	23,155
13 1105 Clerk of the Board	4,614	1,328	3,679	192	9,813
14 1203 Assessor	29,939	7,732	43,814	2,286	83,770
15 1204 Revenue Collection	147	123	242	14	525
16 1502 Elections	20,840	16,353	39,505	2,061	78,759
18 1920 Engineering Services	3,591	919	12,725	663	17,898
19 1922 Water Resources	420	130	1,450	77	2,077
25 2125 District Attorney	15,630	0	39,948	0	55,578
26 2125-01 DA-Criminal Division	2,642	2,086	8,296	2,518	15,542
29 2201 Sheriff-Coroner	52,109	32,123	161,603	8,429	254,264
32 2301 Sheriff-County Jail	355,087	11,168	3,544	185	369,984
34 2304 Probation	31,187	9,818	564	29	41,597
37 2401 Emergency Services	3,428	368	4,993	261	9,051
38 2402 Fire Services Administration	345	368	4,510	235	5,458
39 2601 Agricultural Commissioner	14,676	6,197	41,277	2,155	64,305
40 2706 Recorder	7,632	4,173	29,075	1,515	42,394
41 2709 Pub. Guardian/Conservator	147	0	2,416	125	2,688
42 2710 County Clerk	2,495	1,350	9,423	491	13,759
43 2721 Development Services	7,831	2,115	26,578	1,386	37,910
44 2724-24 Planning & Building	4,563	1,201	15,141	789	21,694
45 2724-31 Community Services Building	722	830	1,530	79	3,161
46 2724-32 Code Enforcement Svcs	294	25	0	0	318
47 2725 Environmental Health	2,362	550	7,329	381	10,622
48 2726 Animal Control	0	61	0	0	61
50 3100 Road	4,770	0	1,289	67	6,125
51 3200 County Airport	881	0	0	0	881
53 4102-00 Mental Health	100,526	43,137	325,582	78	469,323
54 4103-10 Health	23,153	7,854	121,132	8	152,147
55 4104-00 Mental Health Service Act	220	0	0	0	220
56 4120-00 Human Services Admin	34,122	7,425	28,511	1,486	71,544
57 4580 Fleet Management ISF	3,155	736	18,202	950	23,044
58 4581 Information Technology ISF	(14,567)	1,657	40,310	2,104	29,504
61 4595 Employee Wellness Services	514	0	0	0	514

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2022-2023**

FY 2020-21  
 1/5/2022

**Allocation Summary**

**Dept:11 1700 Building Maintenance**

Department	Maintenance	Grounds	Custodial	Direct Expenditure	Total
62 5000 Trial Court Agency	\$1,321	\$3,804	\$966	\$52	\$6,144
63 5101-00 Welfare	106,127	29,453	278,732	10,147	424,460
65 6201 County Library	24,949	9,756	41,116	2,145	77,966
66 6301 Bi-County Farm Advisor	1,174	123	24,081	1,255	26,633
67 7101 Parks and Recreation	76,976	70,381	0	0	147,357
68 7201 Community Memorial Museum	10,860	14,236	3,946	0	29,043
69 7203 Vets Memorial Community Bldg	12,328	19,513	34,431	1,796	68,068
70 0112 Child Supp Serv Reimb/Adjustme	4,711	0	36,106	1,883	42,700
82 0305 County Service Area F	13,135	0	0	0	13,135
93 1103 Non-Departmental Expense	11,036	9,927	28,727	1,500	51,190
99 2104 Grand Jury	1,027	614	1,611	84	3,336
102 2125-08 DA-Criminal Investigation	2,201	1,718	6,926	361	11,207
105 2127-00 Victim Services	5,885	1,964	26,981	1,409	36,238
119 4102-07 Mental Health-Inpatient	26,784	1,105	168,681	0	196,569
149 4102-54 Mental Health-First Steps	73	0	0	0	73
173 4103-22 Health-Homeless Pilot	16,657	368	0	0	17,025
212 4121-758 Homeless Better Way Prog	9,246	2,454	0	0	11,700
224 4400 Sutter Co Waterworks Dist #1	1,394	1,964	0	0	3,358
231 5101-30 Welfare-Eligibility & Nonservic	0	0	0	5,065	5,065
244 7204 Ettl Hall	881	5,645	3,665	397	10,587
245 5100 Children/Family Comm.	12,328	0	12,886	0	25,214
<b>Total</b>	<b>\$2,107,616</b>	<b>\$463,536</b>	<b>\$2,119,805</b>	<b>\$63,054</b>	<b>\$4,754,011</b>