

# Sutter County, California



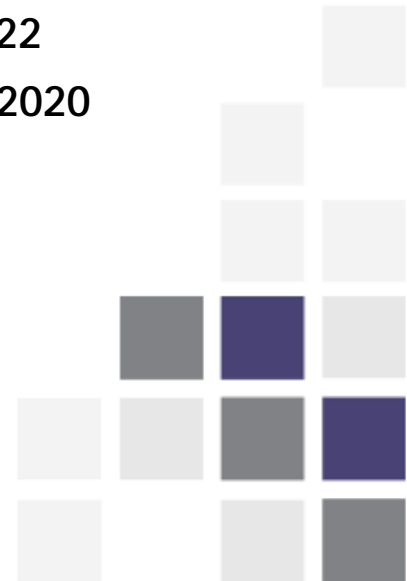
## COUNTYWIDE COST ALLOCATION PLAN

For Use in Fiscal Year ending June 30, 2022

Based on actual costs for Fiscal Year 2019-2020



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**CERTIFICATION OF COST ALLOCATION PLAN**

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

All costs included in this proposal to establish cost allocations or billings for fiscal year 2021/2022 are allowable in accordance with the requirements of 2 CFR Part 200, "*Cost Principles for State and Local Governments*" and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

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

I declare that the foregoing is true and correct:

Government Unit: County of Sutter  
Signature: Nathan Black  
Name of Official: Nathan M. Black, CPA  
Title: Auditor-Controller  
Date of Execution: 03/30/2021



**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2021-2022**

FY 2019-20  
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**SUTTER COUNTY, CALIFORNIA**  
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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	\$18,132	\$19	\$5,003	\$4,932	\$3,536	\$413	\$0	\$0
2 Equipment Depreciation	1,046	347	10,614	534	53,796	149,915	9,217	2,047	0	0
3 Tax Assessment	572	125	2,002	31	0	427	293	34	0	0
4 External Audit	378	233	529	1,534	565	645	335	122	0	88
5 1102 County Administrator	4,274	2,137	12,110	1,425	4,987	12,823	4,274	0	0	0
6 1201 Auditor-Controller	8,075	3,523	22,162	8,385	10,557	27,494	10,703	690	117	329
7 1202 Treasurer-Tax Collector	0	0	8	1	0	178	(39)	61	0	0
8 1205 General Services Department	903	542	361	0	722	1,084	361	542	0	0
9 1301 County Counsel	0	0	16,971	0	3,171	0	7,209	0	0	0
10 1401 Human Resources	8,587	4,294	24,330	2,862	10,018	25,761	8,587	0	0	0
11 1700 Building Maintenance	20,854	6,599	162,174	416	61,319	0	19,342	3,149	0	0
<b>Total Current Allocations</b>	<b>49,239</b>	<b>21,129</b>	<b>269,393</b>	<b>15,208</b>	<b>150,139</b>	<b>223,258</b>	<b>63,819</b>	<b>7,058</b>	<b>117</b>	<b>418</b>
Less: Prior Year Allocations	80,372	16,099	206,672	20,076	157,007	123,336	55,372	20,412	0	0
Carry-Forward	(31,133)	5,030	62,721	(4,868)	(6,868)	99,922	8,447	(13,354)	0	0
<b>Proposed Costs</b>	<b>\$18,106</b>	<b>\$26,159</b>	<b>\$332,115</b>	<b>\$10,339</b>	<b>\$143,271</b>	<b>\$323,180</b>	<b>\$72,266</b>	<b>\$(6,295)</b>	<b>\$117</b>	<b>\$418</b>

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**SUTTER COUNTY, CALIFORNIA**  
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FY 2019-20  
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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	\$26,681	\$772	\$0
2 Equipment Depreciation	0	0	0	3,340	66,192	0	0	278,351	0	0
3 Tax Assessment	0	0	0	0	978	0	0	1,843	67	0
4 External Audit	55	579	288	7	642	0	0	1,737	123	155
5 1102 County Administrator	9,261	712	0	1,425	8,548	0	0	37,280	712	5,699
6 1201 Auditor-Controller	12,886	7,410	4,025	998	25,437	0	0	80,450	2,795	12,373
7 1202 Treasurer-Tax Collector	0	0	(362)	515	(296)	436	0	(3,222)	5,023	0
8 1205 General Services Department	181	0	0	0	722	0	0	4,876	722	361
9 1301 County Counsel	0	0	0	3,586	0	0	0	100,191	0	0
10 1401 Human Resources	18,605	1,431	0	2,862	17,174	0	0	70,128	1,431	11,449
11 1700 Building Maintenance	0	0	0	39,978	14,245	0	0	264,669	0	0
<b>Total Current Allocations</b>	<b>40,987</b>	<b>10,132</b>	<b>3,952</b>	<b>52,710</b>	<b>134,231</b>	<b>436</b>	<b>0</b>	<b>862,983</b>	<b>11,646</b>	<b>30,038</b>
Less: Prior Year Allocations	31,242	8,483	2,076	83,035	86,117	1,898	0	678,847	6,653	29,846
Carry-Forward	9,745	1,649	1,876	(30,325)	48,114	(1,462)	0	184,136	4,993	192
<b>Proposed Costs</b>	<b>\$50,733</b>	<b>\$11,780</b>	<b>\$5,828</b>	<b>\$22,385</b>	<b>\$182,345</b>	<b>\$(1,027)</b>	<b>\$0</b>	<b>\$1,047,119</b>	<b>\$16,639</b>	<b>\$30,230</b>

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

Department	2301 Sheriff- County Jail	2302 Anti- Drug Abuse Enforcement	2304 Probation	2309 Bi- County Juvenile Hall	2401 Emergency Services	2402 Fire Services Administratio n	2601 Agricultural Commissione r	2706 Recorder	2709 Pub. Guardian/Co nservator	2710 County Clerk
1 Building Occupancy	\$142,757	\$0	\$12,790	\$8,093	\$7,384	\$1,256	\$5,696	\$222	\$45	\$72
2 Equipment Depreciation	50,035	0	39,116	0	5,335	0	95,069	1,891	0	0
3 Tax Assessment	13,247	0	1,627	0	104	104	994	501	33	162
4 External Audit	2,069	0	1,869	23	315	280	737	327	285	285
5 1102 County Administrator	37,043	0	32,057	0	1,425	712	15,672	4,987	2,137	0
6 1201 Auditor-Controller	85,260	0	70,242	87	5,839	3,103	28,884	8,136	4,959	2,790
7 1202 Treasurer-Tax Collector	229	0	1,177	0	0	0	39	1,065	0	0
8 1205 General Services Department	1,986	0	3,792	0	4,153	903	2,889	1,084	903	903
9 1301 County Counsel	286	0	32,068	0	15,968	4,177	7,078	3,774	231,488	0
10 1401 Human Resources	74,421	0	64,403	0	2,862	1,431	31,486	10,018	4,294	0
11 1700 Building Maintenance	370,392	0	37,726	0	13,652	5,759	88,363	37,836	2,445	12,261
<b>Total Current Allocations</b>	<b>777,724</b>	<b>0</b>	<b>296,866</b>	<b>8,203</b>	<b>57,038</b>	<b>17,726</b>	<b>276,908</b>	<b>69,839</b>	<b>246,589</b>	<b>16,473</b>
Less: Prior Year Allocations	750,180	0	283,972	8,177	25,367	11,163	254,589	130,712	97,462	24,854
Carry-Forward	27,544	0	12,894	26	31,671	6,563	22,319	(60,873)	149,127	(8,381)
<b>Proposed Costs</b>	<b>\$805,269</b>	<b>\$0</b>	<b>\$309,760</b>	<b>\$8,229</b>	<b>\$88,708</b>	<b>\$24,289</b>	<b>\$299,227</b>	<b>\$8,966</b>	<b>\$395,716</b>	<b>\$8,093</b>

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

Department	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	3300 Transportatio n Development
1 Building Occupancy	\$7,396	\$4,209	\$423	\$0	\$2,034	\$172	\$0	\$0	\$0	\$0
2 Equipment Depreciation	9,253	3,333	8,876	13,767	8,876	0	1,767	0	0	0
3 Tax Assessment	613	349	35	0	169	0	0	0	0	0
4 External Audit	377	323	348	278	300	22	63	(937)	27	15
5 1102 County Administrator	7,836	2,849	1,425	712	4,274	1,425	0	17,097	0	0
6 1201 Auditor-Controller	13,289	12,603	2,272	1,524	9,314	2,229	386	67,653	100	56
7 1202 Treasurer-Tax Collector	8	417	34	0	0	501	11	8,748	57	0
8 1205 General Services Department	361	1,264	542	0	542	0	0	11,016	0	0
9 1301 County Counsel	88,100	38,352	1,868	683	482	0	0	3,546	0	0
10 1401 Human Resources	15,743	5,725	2,862	1,431	8,587	2,862	0	34,348	0	0
11 1700 Building Maintenance	35,391	20,697	2,663	1,641	10,562	182	0	3,350	0	0
<b>Total Current Allocations</b>	<b>178,367</b>	<b>90,121</b>	<b>21,349</b>	<b>20,038</b>	<b>45,140</b>	<b>7,393</b>	<b>2,226</b>	<b>144,820</b>	<b>183</b>	<b>71</b>
Less: Prior Year Allocations	195,964	69,448	32,876	40,279	47,034	7,037	2,934	142,330	227	75
Carry-Forward	(17,597)	20,673	(11,527)	(20,241)	(1,894)	356	(708)	2,490	(44)	(4)
<b>Proposed Costs</b>	<b>\$160,770</b>	<b>\$110,794</b>	<b>\$9,821</b>	<b>\$(203)</b>	<b>\$43,246</b>	<b>\$7,748</b>	<b>\$1,519</b>	<b>\$147,311</b>	<b>\$139</b>	<b>\$67</b>

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

Department	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	5000 Trial Court Agency
1 Building Occupancy	\$20,326	\$42,047	\$0	\$53	\$0	\$184	\$0	\$0	\$0	\$741
2 Equipment Depreciation	0	24,467	0	4,128	0	0	0	0	0	0
3 Tax Assessment	6,093	6,131	0	171	0	1,060	0	0	0	2,573
4 External Audit	(3,863)	665	12	474	112	(2,592)	(2,726)	(2,634)	213	0
5 1102 County Administrator	408	36,164	0	10,819	2,849	9,973	0	1,425	0	0
6 1201 Auditor-Controller	1,038	14,867	44	22,083	17,760	31,841	10,428	12,316	3,731	0
7 1202 Treasurer-Tax Collector	2,045	(646)	5,851	655	(121)	490	251	212	(98)	458
8 1205 General Services Department	903	1,625	1,806	1,806	(24)	87,382	0	181	542	0
9 1301 County Counsel	114,753	546	0	35,516	0	1,332	0	0	0	23,768
10 1401 Human Resources	0	14,312	0	(27,333)	5,725	20,036	0	2,862	0	0
11 1700 Building Maintenance	607,264	160,843	444	28,535	17,477	51,952	0	0	1,036	3,949
<b>Total Current Allocations</b>	<b>748,967</b>	<b>301,022</b>	<b>8,156</b>	<b>76,905</b>	<b>43,778</b>	<b>201,659</b>	<b>7,953</b>	<b>14,361</b>	<b>5,424</b>	<b>31,489</b>
Less: Prior Year Allocations	666,155	289,266	7,240	140,029	102,115	276,847	26,098	36,188	1,842	12,371
Carry-Forward	82,812	11,756	916	(63,124)	(58,337)	(75,188)	(18,145)	(21,827)	3,582	19,118
<b>Proposed Costs</b>	<b>\$831,778</b>	<b>\$312,777</b>	<b>\$9,072</b>	<b>\$13,782</b>	<b>\$(14,559)</b>	<b>\$126,470</b>	<b>\$(10,193)</b>	<b>\$(7,466)</b>	<b>\$9,005</b>	<b>\$50,607</b>

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**SUTTER COUNTY, CALIFORNIA**  
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FY 2019-20  
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**Summary Schedule**

Department	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	0177 CCPIF SB 678
1 Building Occupancy	\$1,941	\$0	\$16,340	\$3,675	\$7,124	\$2,429	\$19,196	\$0	\$0	\$0
2 Equipment Depreciation	6,142	0	6,365	8,214	539	0	0	0	0	0
3 Tax Assessment	1,572	0	2,937	658	0	1,474	3,150	0	0	0
4 External Audit	(12,557)	213	1,342	333	342	223	195	594	30	0
5 1102 County Administrator	0	0	11,398	2,137	0	2,137	0	14,960	0	0
6 1201 Auditor-Controller	15,774	3,448	22,297	4,237	2,924	3,894	844	26,932	112	0
7 1202 Treasurer-Tax Collector	7,523	493	152	0	320	3	0	303	13,370	477
8 1205 General Services Department	3,431	361	903	1,442	6,907	542	(7,732)	722	0	0
9 1301 County Counsel	72,867	0	23,033	0	0	2,758	0	3,620	0	0
10 1401 Human Resources	0	0	22,899	4,294	0	4,294	0	14,237	0	0
11 1700 Building Maintenance	355,196	0	133,881	17,450	101,713	27,013	80,159	37,590	0	0
<b>Total Current Allocations</b>	<b>451,889</b>	<b>4,515</b>	<b>241,547</b>	<b>42,439</b>	<b>119,869</b>	<b>44,766</b>	<b>95,812</b>	<b>98,958</b>	<b>13,512</b>	<b>477</b>
Less: Prior Year Allocations	778,477	2,887	283,035	48,124	143,814	114,354	186,309	141,468	1,078	80
Carry-Forward	(326,588)	1,628	(41,488)	(5,685)	(23,945)	(69,588)	(90,497)	(42,510)	12,434	397
<b>Proposed Costs</b>	<b>\$125,301</b>	<b>\$6,144</b>	<b>\$200,059</b>	<b>\$36,755</b>	<b>\$95,923</b>	<b>\$(24,822)</b>	<b>\$5,315</b>	<b>\$56,447</b>	<b>\$25,946</b>	<b>\$873</b>

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

Department	0184 Sheriff Inmate Welfare	0241 Public Safety Realignment 2011	0252 Emergency Medical Service	0253 RLF CDBG Housing Rehabilitation	0273 Local Innovation	0284 CDBG Housing Rehab 04- STB	0289 EDBG PI Fund	0296 BSCC Jag Mental Health Training	0301 County Service Area G	0305 County Service Area F
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	457	0	8	13	0	0	12	0	8	2,694
5 1102 County Administrator	1,425	0	0	0	0	0	0	0	0	11,398
6 1201 Auditor-Controller	4,157	0	892	50	0	0	179	0	5,242	34,285
7 1202 Treasurer-Tax Collector	48	(7,645)	407	263	91	126	287	50	(157)	(471)
8 1205 General Services Department	0	0	0	0	0	0	0	0	0	3,973
9 1301 County Counsel	0	0	0	0	0	0	0	0	0	0
10 1401 Human Resources	2,862	0	0	0	0	0	0	0	0	22,899
11 1700 Building Maintenance	0	0	0	0	0	0	0	0	0	11,679
<b>Total Current Allocations</b>	<b>8,950</b>	<b>(7,645)</b>	<b>1,307</b>	<b>327</b>	<b>91</b>	<b>126</b>	<b>477</b>	<b>50</b>	<b>5,093</b>	<b>86,456</b>
Less: Prior Year Allocations	10,677	28	409	41	7	12	317	0	72	108,420
Carry-Forward	(1,727)	(7,673)	898	286	84	114	160	0	5,021	(21,964)
<b>Proposed Costs</b>	<b>\$7,222</b>	<b>\$(15,318)</b>	<b>\$2,205</b>	<b>\$612</b>	<b>\$174</b>	<b>\$240</b>	<b>\$637</b>	<b>\$50</b>	<b>\$10,115</b>	<b>\$64,493</b>

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

Department	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	0395 Rio Ramaza Comm. Serv 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	353	340	0	7	0	0	0	0	22	75
5 1102 County Administrator	0	0	0	0	0	0	0	0	0	0
6 1201 Auditor-Controller	2,100	2,427	1	429	0	0	0	0	303	461
7 1202 Treasurer-Tax Collector	703	795	1,082	225	242	569	209	17	1,153	100
8 1205 General Services Department	1,084	542	0	542	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>4,240</b>	<b>4,104</b>	<b>1,083</b>	<b>1,202</b>	<b>242</b>	<b>569</b>	<b>209</b>	<b>17</b>	<b>1,478</b>	<b>636</b>
Less: Prior Year Allocations	2,724	3,385	246	524	36	84	31	3	577	1,057
Carry-Forward	1,516	719	837	678	206	485	178	14	901	(421)
<b>Proposed Costs</b>	<b>\$5,757</b>	<b>\$4,822</b>	<b>\$1,920</b>	<b>\$1,879</b>	<b>\$448</b>	<b>\$1,055</b>	<b>\$388</b>	<b>\$31</b>	<b>\$2,378</b>	<b>\$215</b>

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Department	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	2125-08 DA- Criminal Investigation
1 Building Occupancy	\$732	\$0	\$0	\$0	\$0	\$0	\$113	\$0	\$0	\$489
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	53,447
3 Tax Assessment	1,733	0	0	0	0	0	188	0	0	813
4 External Audit	654	63	248	28	3	20	185	28	0	108
5 1102 County Administrator	12,823	0	0	0	0	0	0	0	0	4,987
6 1201 Auditor-Controller	13,266	236	2,254	18,671	941	193	895	106	0	10,144
7 1202 Treasurer-Tax Collector	(92)	7,351	385	22	0	0	0	0	0	0
8 1205 General Services Department	5,418	0	1,264	0	0	0	361	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	10,018
11 1700 Building Maintenance	23,469	0	0	0	0	0	4,048	0	0	10,637
<b>Total Current Allocations</b>	<b>58,003</b>	<b>7,651</b>	<b>4,152</b>	<b>18,721</b>	<b>944</b>	<b>213</b>	<b>5,791</b>	<b>134</b>	<b>0</b>	<b>90,643</b>
Less: Prior Year Allocations	157,214	3,711	7,377	83	774	132	18,619	151	0	95,114
Carry-Forward	(99,211)	3,940	(3,225)	18,638	170	81	(12,828)	(17)	0	(4,471)
<b>Proposed Costs</b>	<b>\$(41,209)</b>	<b>\$11,590</b>	<b>\$926</b>	<b>\$37,358</b>	<b>\$1,114</b>	<b>\$294</b>	<b>\$(7,038)</b>	<b>\$117</b>	<b>\$0</b>	<b>\$86,172</b>

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Department	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	2711 Domestic Violence Centers
1 Building Occupancy	\$0	\$0	\$7,521	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	2,034	0	0	0	0	0
3 Tax Assessment	0	0	624	0	0	0	0	0	0	0
4 External Audit	0	0	722	3	0	0	28	0	48	7
5 1102 County Administrator	0	712	5,699	1,425	0	0	0	0	0	0
6 1201 Auditor-Controller	0	1,438	11,050	1,779	125	0	112	0	195	25
7 1202 Treasurer-Tax Collector	0	0	36	498	0	(1)	0	99	(64)	0
8 1205 General Services Department	0	0	1,625	0	0	0	0	0	7,954	0
9 1301 County Counsel	0	0	0	0	0	0	0	0	0	0
10 1401 Human Resources	0	1,431	11,449	2,862	0	0	0	0	0	0
11 1700 Building Maintenance	0	0	48,051	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>0</b>	<b>3,581</b>	<b>86,778</b>	<b>6,567</b>	<b>2,159</b>	<b>(1)</b>	<b>140</b>	<b>99</b>	<b>8,133</b>	<b>32</b>
Less: Prior Year Allocations	0	4,452	112,065	3,501	0	0	35	7	15,095	38
Carry-Forward	0	(871)	(25,287)	3,066	0	0	105	92	(6,962)	(6)
<b>Proposed Costs</b>	<b>\$0</b>	<b>\$2,711</b>	<b>\$61,490</b>	<b>\$9,634</b>	<b>\$2,159</b>	<b>\$(1)</b>	<b>\$245</b>	<b>\$191</b>	<b>\$1,171</b>	<b>\$25</b>

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Department	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	4102-10 Mental Health-Non IMD
1 Building Occupancy	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	6,207	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	22	1,265	28	717	127	1,824	13	0	50
5 1102 County Administrator	0	0	22,796	0	22,083	0	30,632	0	0	0
6 1201 Auditor-Controller	0	161	62,248	106	34,867	865	58,100	50	0	186
7 1202 Treasurer-Tax Collector	741	(483)	0	0	0	0	0	0	0	0
8 1205 General Services Department	0	0	5,056	0	1,445	903	12,099	1,625	0	181
9 1301 County Counsel	0	0	0	0	0	0	0	0	0	0
10 1401 Human Resources	0	0	45,798	0	44,366	0	61,541	0	0	0
11 1700 Building Maintenance	0	0	8,661	0	0	0	99,882	0	0	0
<b>Total Current Allocations</b>	<b>6,948</b>	<b>(300)</b>	<b>145,825</b>	<b>134</b>	<b>103,478</b>	<b>1,895</b>	<b>264,078</b>	<b>1,688</b>	<b>0</b>	<b>417</b>
Less: Prior Year Allocations	7,175	253	123,948	300	71,683	0	161,432	3,904	443	93
Carry-Forward	(227)	(553)	21,877	(166)	31,795	0	102,646	(2,216)	(443)	324
<b>Proposed Costs</b>	<b>\$6,721</b>	<b>\$(854)</b>	<b>\$167,701</b>	<b>\$(32)</b>	<b>\$135,274</b>	<b>\$1,895</b>	<b>\$366,724</b>	<b>\$(527)</b>	<b>\$(443)</b>	<b>\$741</b>

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Department	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	4102-25 Mental Health- Systems of
1 Building Occupancy	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Tax Assessment	0	0	0	0	0	0	0	0	0	0
4 External Audit	13	0	0	20	1,659	1,279	0	0	2	0
5 1102 County Administrator	0	0	0	0	8,548	13,535	0	0	0	0
6 1201 Auditor-Controller	50	0	0	75	30,847	38,657	0	0	6	0
7 1202 Treasurer-Tax Collector	0	0	0	0	0	0	0	0	0	0
8 1205 General Services Department	542	0	0	903	13,002	6,140	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	17,174	27,192	0	0	0	0
11 1700 Building Maintenance	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>605</b>	<b>0</b>	<b>0</b>	<b>998</b>	<b>71,230</b>	<b>86,803</b>	<b>0</b>	<b>0</b>	<b>8</b>	<b>0</b>
Less: Prior Year Allocations	283	31	236	6,725	71,512	43,648	3	330	4,446	483
Carry-Forward	322	(31)	(236)	(5,727)	(282)	43,155	(3)	(330)	(4,438)	(483)
<b>Proposed Costs</b>	<b>\$927</b>	<b>\$(31)</b>	<b>\$(236)</b>	<b>\$(4,730)</b>	<b>\$70,949</b>	<b>\$129,958</b>	<b>\$(3)</b>	<b>\$(330)</b>	<b>\$(4,430)</b>	<b>\$(483)</b>

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Department	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	4102-42 Mental Health- Prevention
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	480	0	7	0	0	7	0	0	432	620
5 1102 County Administrator	0	2,849	0	0	0	0	0	0	0	712
6 1201 Auditor-Controller	5,780	1,945	25	0	0	25	0	0	2,277	4,310
7 1202 Treasurer-Tax Collector	0	0	0	0	0	0	0	0	0	0
8 1205 General Services Department	542	0	181	0	0	181	0	0	361	1,986
9 1301 County Counsel	0	0	0	0	0	0	0	0	0	0
10 1401 Human Resources	0	5,725	0	0	0	0	0	0	0	1,431
11 1700 Building Maintenance	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>6,802</b>	<b>10,519</b>	<b>212</b>	<b>0</b>	<b>0</b>	<b>212</b>	<b>0</b>	<b>0</b>	<b>3,070</b>	<b>9,061</b>
Less: Prior Year Allocations	10,653	10,367	2,200	585	198	5,611	0	0	493	9,624
Carry-Forward	(3,851)	152	(1,988)	(585)	(198)	(5,399)	0	0	2,577	(563)
<b>Proposed Costs</b>	<b>\$2,950</b>	<b>\$10,672</b>	<b>\$(1,776)</b>	<b>\$(585)</b>	<b>\$(198)</b>	<b>\$(5,187)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,646</b>	<b>\$8,497</b>

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Department	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	4102-60 Mental Health- Walnut
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	438	8	552	0	0	709	448	0	0
5 1102 County Administrator	0	1,425	0	2,849	0	0	3,562	0	0	0
6 1201 Auditor-Controller	0	3,776	31	5,879	0	0	8,982	1,873	0	0
7 1202 Treasurer-Tax Collector	0	0	0	0	0	0	0	0	0	0
8 1205 General Services Department	0	181	181	1,084	0	0	1,264	722	0	0
9 1301 County Counsel	0	0	0	0	0	0	0	0	0	0
10 1401 Human Resources	0	2,862	0	5,725	0	0	7,156	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>8,682</b>	<b>220</b>	<b>16,088</b>	<b>0</b>	<b>0</b>	<b>21,672</b>	<b>3,043</b>	<b>0</b>	<b>0</b>
Less: Prior Year Allocations	6	5,437	15,887	2	0	14	34,596	1,078	454	0
Carry-Forward	(6)	3,245	(15,667)	16,086	0	(14)	(12,924)	1,965	(454)	0
<b>Proposed Costs</b>	<b>\$(6)</b>	<b>\$11,927</b>	<b>\$(15,447)</b>	<b>\$32,175</b>	<b>\$0</b>	<b>\$(14)</b>	<b>\$8,748</b>	<b>\$5,009</b>	<b>\$(454)</b>	<b>\$0</b>

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Department	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	4102-705 Mental Health-Adult Non-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	552	0	465	0	0	537	904	592	570	959
5 1102 County Administrator	3,562	0	2,849	0	0	4,274	4,987	2,849	7,836	9,973
6 1201 Auditor-Controller	9,111	0	6,684	0	0	9,563	27,448	9,832	12,973	25,407
7 1202 Treasurer-Tax Collector	0	654	0	0	0	0	0	0	0	0
8 1205 General Services Department	1,264	0	903	0	0	1,445	2,167	1,264	542	3,070
9 1301 County Counsel	0	0	0	0	0	0	0	0	0	0
10 1401 Human Resources	7,156	0	5,725	0	0	8,587	10,018	5,725	15,743	20,036
11 1700 Building Maintenance	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<u>21,645</u>	<u>654</u>	<u>16,626</u>	<u>0</u>	<u>0</u>	<u>24,406</u>	<u>45,523</u>	<u>20,262</u>	<u>37,664</u>	<u>59,445</u>
Less: Prior Year Allocations	19,048	544	11,553	1,503	2,931	10,531	37,689	55,889	13,300	87,055
Carry-Forward	2,597	110	5,073	(1,503)	(2,931)	13,875	7,834	(35,627)	24,364	(27,610)
<b>Proposed Costs</b>	<u>\$24,242</u>	<u>\$763</u>	<u>\$21,699</u>	<u>\$(1,503)</u>	<u>\$(2,931)</u>	<u>\$38,280</u>	<u>\$53,358</u>	<u>\$(15,364)</u>	<u>\$62,027</u>	<u>\$31,835</u>

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Department	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	4103-20 Health-CCS
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	752	3	939	2	52	2	529	15	8	113
5 1102 County Administrator	5,699	0	4,987	0	0	0	712	0	0	4,274
6 1201 Auditor-Controller	12,154	58	13,226	6	630	6	3,568	171	269	6,686
7 1202 Treasurer-Tax Collector	0	0	0	0	0	0	0	0	0	0
8 1205 General Services Department	1,625	181	4,876	0	1,625	181	1,264	0	0	0
9 1301 County Counsel	0	0	0	0	0	0	0	0	0	0
10 1401 Human Resources	11,449	0	10,018	0	0	0	1,431	0	0	8,587
11 1700 Building Maintenance	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	31,680	242	34,045	8	2,307	188	7,504	186	277	19,661
Less: Prior Year Allocations	23,898	205	27,811	625	458	11,892	5,855	4,241	289	17,698
Carry-Forward	7,782	37	6,234	(617)	1,849	(11,704)	1,649	(4,055)	(12)	1,963
<b>Proposed Costs</b>	<b>\$39,462</b>	<b>\$279</b>	<b>\$40,279</b>	<b>\$(609)</b>	<b>\$4,156</b>	<b>\$(11,515)</b>	<b>\$9,153</b>	<b>\$(3,870)</b>	<b>\$266</b>	<b>\$21,624</b>

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Department	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- CMSP Local Health Conn	4103-35 Health-Field Nursing	4103-36 Health- Bioterrorism	4103-37 Health- Pandemic Flu	4103-38 Health-Acute Communicable Dis
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	265	52	25	40	27	48	75	58	20	83
5 1102 County Administrator	0	712	0	2,137	712	712	712	1,425	0	3,562
6 1201 Auditor-Controller	5,486	1,694	1,125	3,028	1,161	1,185	1,503	2,233	329	5,500
7 1202 Treasurer-Tax Collector	0	0	0	0	0	0	0	0	0	0
8 1205 General Services Department	2,167	181	0	361	0	0	361	542	181	181
9 1301 County Counsel	0	0	0	0	0	0	0	0	0	0
10 1401 Human Resources	0	1,431	0	4,294	1,431	1,431	1,431	2,862	0	7,156
11 1700 Building Maintenance	8,957	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>16,876</b>	<b>4,069</b>	<b>1,150</b>	<b>9,860</b>	<b>3,331</b>	<b>3,377</b>	<b>4,083</b>	<b>7,121</b>	<b>529</b>	<b>16,481</b>
Less: Prior Year Allocations	7,471	3,937	7,078	9,004	7,447	3,613	142	10,527	418	13,236
Carry-Forward	9,405	132	(5,928)	856	(4,116)	(236)	3,941	(3,406)	111	3,245
<b>Proposed Costs</b>	<b>\$26,280</b>	<b>\$4,202</b>	<b>\$(4,778)</b>	<b>\$10,716</b>	<b>\$(784)</b>	<b>\$3,140</b>	<b>\$8,024</b>	<b>\$3,714</b>	<b>\$641</b>	<b>\$19,727</b>

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Department	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	4103-55 Health-Lead Poisoning
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	8	237	13	22	0	63	2	2	3	12
5 1102 County Administrator	0	5,699	0	0	0	0	0	0	0	0
6 1201 Auditor-Controller	261	9,277	86	438	0	259	41	6	15	343
7 1202 Treasurer-Tax Collector	0	0	0	0	0	0	0	0	0	0
8 1205 General Services Department	181	542	181	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	11,449	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>	450	27,204	280	460	0	322	43	8	19	355
Less: Prior Year Allocations	613	40,862	573	1,004	1	967	44	3	269	1,924
Carry-Forward	(163)	(13,658)	(293)	(544)	(1)	(645)	(1)	5	(250)	(1,569)
<b>Proposed Costs</b>	<b>\$287</b>	<b>\$13,547</b>	<b>\$(14)</b>	<b>\$(84)</b>	<b>\$(1)</b>	<b>\$(323)</b>	<b>\$42</b>	<b>\$13</b>	<b>\$(232)</b>	<b>\$(1,214)</b>

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Department	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	4103-69 Health - Oral Care
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	2	0	17	67	0	0	87	0	0	68
5 1102 County Administrator	0	0	0	1,425	0	0	712	0	0	1,425
6 1201 Auditor-Controller	58	0	62	2,225	0	2	1,729	0	0	2,048
7 1202 Treasurer-Tax Collector	0	0	0	0	0	0	0	0	0	0
8 1205 General Services Department	0	0	181	0	0	0	542	0	0	722
9 1301 County Counsel	0	0	0	0	0	0	0	0	0	0
10 1401 Human Resources	0	0	0	2,862	0	0	1,431	0	0	2,862
11 1700 Building Maintenance	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	60	0	259	6,578	0	2	4,501	0	0	7,126
Less: Prior Year Allocations	811	378	0	1,593	0	356	20,961	0	3	1,645
Carry-Forward	(751)	(378)	0	4,985	0	(354)	(16,460)	0	(3)	5,481
<b>Proposed Costs</b>	<b>\$(692)</b>	<b>\$(378)</b>	<b>\$259</b>	<b>\$11,564</b>	<b>\$0</b>	<b>\$(352)</b>	<b>\$(11,958)</b>	<b>\$0</b>	<b>\$(3)</b>	<b>\$12,606</b>

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Department	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 &	4121-758 Homeless Better Way Prog
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	8	48	3	5	177	0	0	8	0	238
5 1102 County Administrator	0	2,137	0	0	1,425	0	0	0	0	0
6 1201 Auditor-Controller	118	2,518	12	19	3,203	0	0	31	0	889
7 1202 Treasurer-Tax Collector	0	0	0	0	0	3,461	0	0	0	0
8 1205 General Services Department	0	181	0	0	2,889	0	0	0	0	3,792
9 1301 County Counsel	0	0	0	0	0	0	0	0	0	0
10 1401 Human Resources	0	4,294	0	0	2,862	0	0	7,156	0	10,018
11 1700 Building Maintenance	0	0	0	0	0	0	0	0	0	1,139
<b>Total Current Allocations</b>	<b>127</b>	<b>9,178</b>	<b>16</b>	<b>24</b>	<b>10,556</b>	<b>3,461</b>	<b>0</b>	<b>7,195</b>	<b>0</b>	<b>16,077</b>
Less: Prior Year Allocations	1,067	7,471	0	5,209	8,919	0	0	0	0	0
Carry-Forward	(940)	1,707	0	(5,185)	1,637	0	0	0	0	0
<b>Proposed Costs</b>	<b>\$(814)</b>	<b>\$10,884</b>	<b>\$16</b>	<b>\$(5,162)</b>	<b>\$12,193</b>	<b>\$3,461</b>	<b>\$0</b>	<b>\$7,195</b>	<b>\$0</b>	<b>\$16,077</b>

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Department	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	4154-00 Homeless Funding Sources	4201 Non- County Providers	4301 California Children's Services	4400 Sutter Co Waterworks Dist #1	5101-05 Welfare- Social Workers
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	75	2	0	30	0	0	0	0	360	235
5 1102 County Administrator	0	0	0	0	0	0	0	0	0	12,110
6 1201 Auditor-Controller	19,613	6	0	112	0	0	163	0	2,700	20,949
7 1202 Treasurer-Tax Collector	0	0	244	0	37	8	0	0	433	0
8 1205 General Services Department	361	0	0	0	0	0	361	0	181	361
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	24,330
11 1700 Building Maintenance	0	0	0	0	0	0	0	0	5,959	0
<b>Total Current Allocations</b>	<b>20,049</b>	<b>8</b>	<b>244</b>	<b>142</b>	<b>37</b>	<b>8</b>	<b>524</b>	<b>0</b>	<b>9,633</b>	<b>57,986</b>
Less: Prior Year Allocations	6,393	5,552	0	0	0	0	(195)	0	4,112	35,586
Carry-Forward	13,656	(5,544)	0	0	0	0	719	0	5,521	22,400
<b>Proposed Costs</b>	<b>\$33,706</b>	<b>\$(5,536)</b>	<b>\$244</b>	<b>\$142</b>	<b>\$37</b>	<b>\$8</b>	<b>\$1,243</b>	<b>\$0</b>	<b>\$15,153</b>	<b>\$80,386</b>

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Department	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	5101-35 Welfare- Welfare Fraud	5101-40 Welfare- Clerical Support	5101-45 Welfare- Adults	5201 In- Home Supportive Services
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	804	0	912	17	550	37	5	142	0
5 1102 County Administrator	0	6,411	2,137	22,083	0	88,334	2,849	0	7,124	0
6 1201 Auditor-Controller	0	19,031	2,947	42,266	62	127,695	4,408	981	11,283	0
7 1202 Treasurer-Tax Collector	0	0	0	0	0	0	0	0	0	0
8 1205 General Services Department	0	181	0	1,084	181	722	181	0	361	0
9 1301 County Counsel	0	0	0	0	0	0	0	0	0	0
10 1401 Human Resources	8,587	12,881	4,294	21,017	0	84,069	2,712	0	6,780	0
11 1700 Building Maintenance	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>8,587</b>	<b>39,307</b>	<b>9,377</b>	<b>87,362</b>	<b>259</b>	<b>301,370</b>	<b>10,187</b>	<b>986</b>	<b>25,689</b>	<b>0</b>
Less: Prior Year Allocations	0	79,091	8,131	99,269	0	283,605	9,221	54,315	0	0
Carry-Forward	0	(39,784)	1,246	(11,907)	0	17,765	966	(53,329)	0	0
<b>Proposed Costs</b>	<b>\$8,587</b>	<b>\$(476)</b>	<b>\$10,624</b>	<b>\$75,456</b>	<b>\$259</b>	<b>\$319,135</b>	<b>\$11,152</b>	<b>\$(52,344)</b>	<b>\$25,689</b>	<b>\$0</b>

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Department	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	6201-35 Library- Literacy Prg	7202 Subsidy Requests Organization s	7204 Ettl Hall	5100 Children/Fam ily Comm.
1 Building Occupancy	\$0	\$0	\$0	\$0	\$0	\$0	\$898	\$0	\$3,279	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Tax Assessment	0	0	0	0	0	0	152	0	0	0
4 External Audit	0	0	0	0	0	2	38	0	92	0
5 1102 County Administrator	0	0	0	0	0	0	0	0	0	0
6 1201 Auditor-Controller	0	5	0	131	0	6	143	0	442	3,841
7 1202 Treasurer-Tax Collector	0	0	0	0	548	0	0	0	0	1,335
8 1205 General Services Department	0	181	0	0	0	0	361	0	33	181
9 1301 County Counsel	0	0	0	0	0	0	0	0	0	1,892
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	36,087	1,925
<b>Total Current Allocations</b>	<b>0</b>	<b>186</b>	<b>0</b>	<b>131</b>	<b>548</b>	<b>8</b>	<b>1,593</b>	<b>0</b>	<b>39,933</b>	<b>9,172</b>
Less: Prior Year Allocations	0	764	66	0	0	9	6,037	6	40,300	25,668
Carry-Forward	0	(578)	(66)	0	0	(1)	(4,444)	(6)	(367)	(16,496)
<b>Proposed Costs</b>	<b>\$0</b>	<b>\$(393)</b>	<b>\$(66)</b>	<b>\$131</b>	<b>\$548</b>	<b>\$7</b>	<b>\$(2,852)</b>	<b>\$(6)</b>	<b>\$39,567</b>	<b>\$(7,323)</b>

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Department	5116 DNA ID Prop 69 State	5121 Redevelopm ent Prop Tax	5193 Highland EST Improv Redemption	5195 Boyd Ranch/Stone Improv Redmpt	5203 Agency Collections Payable	5209 Aid for Adoption	5212 Local Transportatio n Tax	5215 Tax Collector's Trust	5216 Consolidated Courts	5218 Taxes
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	25	19	0	0	398	0	81	1,672	0	1,324
7 1202 Treasurer-Tax Collector	21	(696)	3	0	231	0	945	0	0	49,492
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>46</b>	<b>(677)</b>	<b>3</b>	<b>0</b>	<b>629</b>	<b>0</b>	<b>1,025</b>	<b>1,672</b>	<b>0</b>	<b>50,816</b>
Less: Prior Year Allocations	38	47	0	0	544	0	239	2,354	0	4,205
Carry-Forward	8	(724)	0	0	85	0	786	(682)	0	46,611
<b>Proposed Costs</b>	<b>\$54</b>	<b>\$(1,401)</b>	<b>\$3</b>	<b>\$0</b>	<b>\$714</b>	<b>\$0</b>	<b>\$1,812</b>	<b>\$990</b>	<b>\$0</b>	<b>\$97,427</b>

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Department	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	5265 FRAQMD	5267 Statewide Comm Infrastructure	5277 Narco	6401 Fairview Cemetery	6402 Live Oak Cemetery
1 Building Occupancy	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Tax Assessment	0	0	0	0	0	0	0	0	0	0
4 External Audit	0	0	0	0	0	0	0	0	0	0
5 1102 County Administrator	0	0	0	0	0	0	0	0	0	0
6 1201 Auditor-Controller	75	186	193	19	19	25	6	0	921	2,317
7 1202 Treasurer-Tax Collector	0	(74)	(1,816)	(1,374)	(40)	(0)	(12)	65	70	681
8 1205 General Services Department	0	0	0	0	0	0	0	0	0	0
9 1301 County Counsel	0	0	0	0	0	18,170	0	0	0	218
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>75</b>	<b>112</b>	<b>(1,624)</b>	<b>(1,355)</b>	<b>(21)</b>	<b>18,195</b>	<b>(6)</b>	<b>65</b>	<b>990</b>	<b>3,216</b>
Less: Prior Year Allocations	17	280	368	71	17,242	2,791	18	14	1,847	6,397
Carry-Forward	58	(168)	(1,992)	(1,426)	(17,263)	15,404	(24)	51	(857)	(3,181)
<b>Proposed Costs</b>	<b>\$132</b>	<b>\$(55)</b>	<b>\$(3,615)</b>	<b>\$(2,782)</b>	<b>\$(17,285)</b>	<b>\$33,599</b>	<b>\$(29)</b>	<b>\$117</b>	<b>\$134</b>	<b>\$34</b>

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Department	6403 Meridian Cemetery Trust	6404 Nicolaus Cemetery	6405 Pleasant Grove Cemetery	6406 Sutter Cemetery	6415 Gilsizer County Drainage	6416 Live Oak Cemetery Spec Assess	6419 Meridian Fire District	6420 Sutter Basin Fire	6424 Levee Disrt #1- Feather River	6426 Levee District #1
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	286	423	10,952	2,347	595	37	1,025	578	6,554
7 1202 Treasurer-Tax Collector	6	60	115	1,344	2,633	0	89	168	31	1,128
8 1205 General Services Department	0	0	0	0	542	0	0	0	0	0
9 1301 County Counsel	0	0	0	435	625	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>346</b>	<b>538</b>	<b>12,731</b>	<b>6,147</b>	<b>595</b>	<b>126</b>	<b>1,193</b>	<b>609</b>	<b>7,681</b>
Less: Prior Year Allocations	1	389	430	24,075	6,379	463	89	1,337	464	7,459
Carry-Forward	5	(43)	108	(11,344)	(232)	132	37	(144)	145	222
<b>Proposed Costs</b>	<b>\$10</b>	<b>\$303</b>	<b>\$646</b>	<b>\$1,388</b>	<b>\$5,915</b>	<b>\$727</b>	<b>\$163</b>	<b>\$1,049</b>	<b>\$754</b>	<b>\$7,904</b>

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Department	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	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
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	2,424	19	19	19	19	12	19	21,381	19	19
7 1202 Treasurer-Tax Collector	599	(20)	(1)	(3)	(22)	(0)	(4)	2,329	(3)	(5)
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>3,023</b>	<b>(2)</b>	<b>18</b>	<b>15</b>	<b>(3)</b>	<b>12</b>	<b>15</b>	<b>23,710</b>	<b>16</b>	<b>14</b>
Less: Prior Year Allocations	1,449	27	17	26	26	9	26	24,315	26	26
Carry-Forward	1,574	(29)	1	(11)	(29)	3	(11)	(605)	(10)	(12)
<b>Proposed Costs</b>	<b>\$4,597</b>	<b>\$(31)</b>	<b>\$19</b>	<b>\$5</b>	<b>\$(32)</b>	<b>\$15</b>	<b>\$3</b>	<b>\$23,105</b>	<b>\$6</b>	<b>\$2</b>

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Department	6439 Maintenance Area #16 Zone 3	6440 Maintenance Area #16 Zone 4	6449 Reclamation District #1000	6451 Reclamation District #70	6452 Reclamation District #777	6453 Reclamation District #817	6455 Reclamation District #1001	6458 Reclamation District #2054	6459 Reclamation District #2056	6460 Reclamation District #2103
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	19	19	118	12	19	81	6	0	0
7 1202 Treasurer-Tax Collector	(2)	(89)	23	412	249	(1)	776	239	314	1
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>17</b>	<b>(71)</b>	<b>42</b>	<b>530</b>	<b>262</b>	<b>17</b>	<b>856</b>	<b>245</b>	<b>314</b>	<b>1</b>
Less: Prior Year Allocations	26	26	28	228	68	26	232	47	43	0
Carry-Forward	(9)	(97)	14	302	194	(9)	624	198	271	0
<b>Proposed Costs</b>	<b>\$7</b>	<b>\$(167)</b>	<b>\$56</b>	<b>\$832</b>	<b>\$455</b>	<b>\$9</b>	<b>\$1,481</b>	<b>\$444</b>	<b>\$585</b>	<b>\$1</b>

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Department	6461 Reclamation District #1500	6462 Reclamation District #1660	6470 Sutter County Resource Conservtn	6471 LAFCO	6480 Butte Water District	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
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	44	75	172	416	19	19	90	19	12	19
7 1202 Treasurer-Tax Collector	933	311	6	24	(17)	(117)	388	(51)	(0)	(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>	<b>977</b>	<b>386</b>	<b>178</b>	<b>439</b>	<b>2</b>	<b>(99)</b>	<b>478</b>	<b>(32)</b>	<b>12</b>	<b>(3)</b>
Less: Prior Year Allocations	328	141	3,265	1,138	27	32	255	29	20	18
Carry-Forward	649	245	(3,087)	(699)	(25)	(131)	223	(61)	(8)	(21)
<b>Proposed Costs</b>	<b>\$1,626</b>	<b>\$631</b>	<b>\$(2,910)</b>	<b>\$(259)</b>	<b>\$(23)</b>	<b>\$(229)</b>	<b>\$701</b>	<b>\$(93)</b>	<b>\$5</b>	<b>\$(25)</b>

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**Summary Schedule**

Department	7561 Yuba City Unified CFD #1	7562 Woodland Unified	7565 Sutter Co Schools	7577 Yuba Community College	7601 E Nicolaus High 2000 Debt	7602 Woodland Unified Debt Ser	7607 Sutter High 2008 Bond Deb	7651 YC#99- 1 Series C Bonds Db	7652 YC 2004-1 Meas K Bonds Deb	7654 Franklin Elem 2006 DBT Ser
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	19	19	19	19	19	31	56	31	19
7 1202 Treasurer-Tax Collector	0	0	58,248	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>0</b>	<b>19</b>	<b>58,267</b>	<b>19</b>	<b>19</b>	<b>19</b>	<b>31</b>	<b>56</b>	<b>31</b>	<b>19</b>
Less: Prior Year Allocations	0	26	14,079	26	17	26	43	68	43	26
Carry-Forward	0	(7)	44,188	(7)	2	(7)	(12)	(12)	(12)	(7)
<b>Proposed Costs</b>	<b>\$0</b>	<b>\$11</b>	<b>\$102,455</b>	<b>\$11</b>	<b>\$20</b>	<b>\$11</b>	<b>\$19</b>	<b>\$44</b>	<b>\$19</b>	<b>\$11</b>

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Department	7655 Yuba Comm. College Distr DS-A	7656 Yuba Comm. College Distr DS-B	7657 Yuba Comm College Distrb	7661 LO#04- 1 Series A Bonds Db	7663 East Nicolaus H 2014 Debt Svc	NVBH North Valley Beh Health	YSDI Yuba- Sutter Disposal	Total
1 Building Occupancy	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$387,592
2 Equipment Depreciation	0	0	0	0	0	0	0	924,260
3 Tax Assessment	0	0	0	0	0	0	0	53,642
4 External Audit	0	0	0	0	0	0	0	24,333
5 1102 County Administrator	0	0	0	0	0	0	0	690,896
6 1201 Auditor-Controller	19	19	19	68	19	0	0	1,621,806
7 1202 Treasurer-Tax Collector	0	0	0	0	0	0	0	177,192
8 1205 General Services Department	0	0	0	0	0	0	0	252,709
9 1301 County Counsel	0	0	0	0	0	3,153	0	861,685
10 1401 Human Resources	0	0	0	0	0	0	0	1,131,929
11 1700 Building Maintenance	0	0	0	0	0	0	0	3,120,660
<b>Total Current Allocations</b>	<b>19</b>	<b>19</b>	<b>19</b>	<b>68</b>	<b>19</b>	<b>3,153</b>	<b>0</b>	<b>9,246,705</b>
Less: Prior Year Allocations	26	26	26	77	26	815	0	9,404,474
Carry-Forward	(7)	(7)	(7)	(9)	(7)	2,338	0	(225,065)
<b>Proposed Costs</b>	<b>\$11</b>	<b>\$11</b>	<b>\$11</b>	<b>\$60</b>	<b>\$11</b>	<b>\$5,492</b>	<b>\$0</b>	<b>\$9,021,639</b>

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Department	Current Allocation	Prior Year Allocation	Carry- Forward	Adjustments	Proposed Cost
12 1101 Board of Supervisors	49,239	80,372	(31,133)	0	18,106
13 1105 Clerk of the Board	21,129	16,099	5,030	0	26,159
14 1203 Assessor	269,393	206,672	62,721	0	332,115
15 1204 Revenue Collection	15,208	20,076	(4,868)	0	10,339
16 1502 Elections	150,139	157,007	(6,868)	0	143,271
17 1600 Sheriff-Communications	223,258	123,336	99,922	0	323,180
18 1920 Engineering Services	63,819	55,372	8,447	0	72,266
19 1922 Water Resources	7,058	20,412	(13,354)	0	(6,295)
20 1925 Emergency Management	117	0	0	0	117
21 1925-30 Emergency COVID-19	418	0	0	0	418
22 2103 Sheriff's Court Bailiffs	40,987	31,242	9,745	0	50,733
23 2106 Public Defender	10,132	8,483	1,649	0	11,780
24 2112 Consolidated Courts	3,952	2,076	1,876	0	5,828
25 2125 District Attorney	52,710	83,035	(30,325)	0	22,385
26 2125-01 DA-Criminal Division	134,231	86,117	48,114	0	182,345
27 2125-03 DA-Victim/Witness Assistance	436	1,898	(1,462)	0	(1,027)
28 2125-05 DA-Statutory Rape Vert Prose	0	0	0	0	0
29 2201 Sheriff-Coroner	862,983	678,847	184,136	0	1,047,119
30 2205 Sheriff-Boat Patrol	11,646	6,653	4,993	0	16,639
31 2208 Sheriff-Live Oak Contract	30,038	29,846	192	0	30,230
32 2301 Sheriff-County Jail	777,724	750,180	27,544	0	805,269
33 2302 Anti-Drug Abuse Enforcement	0	0	0	0	0
34 2304 Probation	296,866	283,972	12,894	0	309,760
35 2309 Bi-County Juvenile Hall	8,203	8,177	26	0	8,229
36 2401 Emergency Services	57,038	25,367	31,671	0	88,708
37 2402 Fire Services Administration	17,726	11,163	6,563	0	24,289
38 2601 Agricultural Commissioner	276,908	254,589	22,319	0	299,227
39 2706 Recorder	69,839	130,712	(60,873)	0	8,966
40 2709 Pub. Guardian/Conservator	246,589	97,462	149,127	0	395,716
41 2710 County Clerk	16,473	24,854	(8,381)	0	8,093
42 2721 Development Services	178,367	195,964	(17,597)	0	160,770
43 2724-24 Planning & Building	90,121	69,448	20,673	0	110,794
44 2724-31 Community Services Building	21,349	32,876	(11,527)	0	9,821
45 2724-32 Code Enforcement Svcs	20,038	40,279	(20,241)	0	(203)
46 2725 Environmental Health	45,140	47,034	(1,894)	0	43,246
47 2726 Animal Control	7,393	7,037	356	0	7,748
48 2727 CUPA	2,226	2,934	(708)	0	1,519
49 3100 Road	144,820	142,330	2,490	0	147,311
50 3200 County Airport	183	227	(44)	0	139
51 3300 Transportation Development	71	75	(4)	0	67
52 4102-00 Mental Health	748,967	666,155	82,812	0	831,778

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Department	Current Allocation	Prior Year Allocation	Carry- Forward	Adjustments	Proposed Cost
53 4103-10 Health	301,022	289,266	11,756	0	312,777
54 4104-00 Mental Health Service Act	8,156	7,240	916	0	9,072
55 4120-00 Human Services Admin	76,905	140,029	(63,124)	0	13,782
56 4580 Fleet Management ISF	43,778	102,115	(58,337)	0	(14,559)
57 4581 Information Technology ISF	201,659	276,847	(75,188)	0	126,470
58 4590 Liability Insurance ISF	7,953	26,098	(18,145)	0	(10,193)
59 4591 Workers' Comp. Ins. ISF	14,361	36,188	(21,827)	0	(7,466)
60 4595 Employee Wellness Services	5,424	1,842	3,582	0	9,005
61 5000 Trial Court Agency	31,489	12,371	19,118	0	50,607
62 5101-00 Welfare	451,889	778,477	(326,588)	0	125,301
63 5200 IHSS Public Authority	4,515	2,887	1,628	0	6,144
64 6201 County Library	241,547	283,035	(41,488)	0	200,059
65 6301 Bi-County Farm Advisor	42,439	48,124	(5,685)	0	36,755
66 7101 Parks and Recreation	119,869	143,814	(23,945)	0	95,923
67 7201 Community Memorial Museum	44,766	114,354	(69,588)	0	(24,822)
68 7203 Vets Memorial Community Bldg	95,812	186,309	(90,497)	0	5,315
69 0112 Child Supp Serv Reimb/Adjustme	98,958	141,468	(42,510)	0	56,447
70 0140 County Local Revenue Fund	13,512	1,078	12,434	0	25,946
71 0177 CCPIF SB 678	477	80	397	0	873
72 0184 Sheriff Inmate Welfare	8,950	10,677	(1,727)	0	7,222
73 0241 Public Safety Realignment 2011	(7,645)	28	(7,673)	0	(15,318)
74 0252 Emergency Medical Service	1,307	409	898	0	2,205
75 0253 RLF CDBG Housing Rehabilitatio	327	41	286	0	612
76 0273 Local Innovation	91	7	84	0	174
77 0284 CDBG Housing Rehab 04-STB	126	12	114	0	240
78 0289 EDBG PI Fund	477	317	160	0	637
79 0296 BSCC Jag Mental Health Training	50	0	0	0	50
80 0301 County Service Area G	5,093	72	5,021	0	10,115
81 0305 County Service Area F	86,456	108,420	(21,964)	0	64,493
82 0309 County Service Area C	4,240	2,724	1,516	0	5,757
83 0311 County Service Area D	4,104	3,385	719	0	4,822
84 0320 Sutter County Water Agency	1,083	246	837	0	1,920
85 0321 Lo Canal Operations & Maintence	1,202	524	678	0	1,879
86 0326 County Water Zone #4	242	36	206	0	448
87 0327 County Water Zone #5	569	84	485	0	1,055
88 0329 County Water Zone #7	209	31	178	0	388
89 0330 County Water Zone #8	17	3	14	0	31
90 0340 Co Consolid St Lighting District	1,478	577	901	0	2,378
91 0395 Rio Ramaza Comm. Serv District	636	1,057	(421)	0	215
92 1103 Non-Departmental Expense	58,003	157,214	(99,211)	0	(41,209)
93 1209 General Revenues	7,651	3,711	3,940	0	11,590

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Department	Current Allocation	Prior Year Allocation	Carry-Forward	Adjustments	Proposed Cost
94 1801 Plant Acquisition	4,152	7,377	(3,225)	0	926
95 1803 Capital Projects	18,721	83	18,638	0	37,358
96 1911 General Insurance & Bonds	944	774	170	0	1,114
97 1923 Flood Control	213	132	81	0	294
98 2104 Grand Jury	5,791	18,619	(12,828)	0	(7,038)
99 2109 Trial Court Funding	134	151	(17)	0	117
100 2125-04 DA-Spousal Abuser Prosecut	0	0	0	0	0
101 2125-08 DA-Criminal Investigation	90,643	95,114	(4,471)	0	86,172
102 2125-09 DA-Welfare Investigation	0	0	0	0	0
103 2125-72 Local Community Correction A	3,581	4,452	(871)	0	2,711
104 2127-00 Victim Services	86,778	112,065	(25,287)	0	61,490
105 2202 Net 5-Sheriff	6,567	3,501	3,066	0	9,634
106 2204 Sheriff's Trn Cnt	2,159	0	0	0	2,159
107 2215 Public Safety-County Share	(1)	0	0	0	(1)
108 2303 Delinquency Prevention Commiss	140	35	105	0	245
109 2403 February 2017 Flood	99	7	92	0	191
110 2703 Fish & Game Propagation	8,133	15,095	(6,962)	0	1,171
111 2711 Domestic Violence Centers	32	38	(6)	0	25
112 2724-29 Comm Svc Planning-Riego Rc	6,948	7,175	(227)	0	6,721
113 3000 Urban area Resident St Lightning	(300)	253	(553)	0	(854)
114 4102-01 Mental Health-Admin Support	145,825	123,948	21,877	0	167,701
115 4102-02 Mental Health-Homeless Mgt	134	300	(166)	0	(32)
116 4102-03 Mental Health-Crisis Clinic	103,478	71,683	31,795	0	135,274
117 4102-04 Mental Health-Community Ser	1,895	0	0	0	1,895
118 4102-07 Mental Health-Inpatient	264,078	161,432	102,646	0	366,724
119 4102-08 Mental Health-Managed Care	1,688	3,904	(2,216)	0	(527)
120 4102-09 Mental Health-IMD/SNF Facili	0	443	(443)	0	(443)
121 4102-10 Mental Health-Non IMD	417	93	324	0	741
122 4102-12 Mental Health-Day Treatment/	605	283	322	0	927
123 4102-13 Mental Health-Juvenile Hall/Ja	0	31	(31)	0	(31)
124 4102-14 Mental Health-Homeless Ment	0	236	(236)	0	(236)
125 4102-15 Mental Health-Conditional Rel	998	6,725	(5,727)	0	(4,730)
126 4102-16 Mental Health-Outpatient/Adu	71,230	71,512	(282)	0	70,949
127 4102-17 Mental Health-Outpatient/Chik	86,803	43,648	43,155	0	129,958
128 4102-19 Mental Health-Children's IEP	0	3	(3)	0	(3)
129 4102-20 Mental Health-Advocacy	0	330	(330)	0	(330)
130 4102-22 Mental Health-Camp Singer	8	4,446	(4,438)	0	(4,430)
131 4102-25 Mental Health-Systems of Car	0	483	(483)	0	(483)
132 4102-26 Mental Health-Sutter County E	6,802	10,653	(3,851)	0	2,950
133 4102-29 Mental Health-Yuba County B	10,519	10,367	152	0	10,672
134 4102-31 Mental Health-CSS/Admin Su	212	2,200	(1,988)	0	(1,776)

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<b>Department</b>	<b>Current Allocation</b>	<b>Prior Year Allocation</b>	<b>Carry-Forward</b>	<b>Adjustments</b>	<b>Proposed Cost</b>
135 4102-32 Mental Health-CSOC Adult Pr	0	585	(585)	0	(585)
136 4102-34 Mental Health-Victor Commun	0	198	(198)	0	(198)
137 4102-35 Mental Health-CSS/Direct/Cas	212	5,611	(5,399)	0	(5,187)
138 4102-36 Mental Health-Substance Abu	0	0	0	0	0
139 4102-38 Mental Health-Justice Asst. G	0	0	0	0	0
140 4102-41 Mental Health-Alcohol Admin	3,070	493	2,577	0	5,646
141 4102-42 Mental Health-Prevention	9,061	9,624	(563)	0	8,497
142 4102-44 Mental Health-Safe & Drug Fr	0	6	(6)	0	(6)
143 4102-48 Mental Health-Sutter Co CW I	8,682	5,437	3,245	0	11,927
144 4102-50 Mental Health-Drug Outpatien	220	15,887	(15,667)	0	(15,447)
145 4102-51 Mental Health-OFC	16,088	2	16,086	0	32,175
146 4102-52 Mental Health-Drug/Outreach	0	0	0	0	0
147 4102-53 Mental Health-Drug & Alcohol	0	14	(14)	0	(14)
148 4102-54 Mental Health-First Steps	21,672	34,596	(12,924)	0	8,748
149 4102-58 Mental Health-Drug Court SC	3,043	1,078	1,965	0	5,009
150 4102-59 Mental Health-Yuba County	0	454	(454)	0	(454)
151 4102-60 Mental Health-Walnut Grove C	0	0	0	0	0
152 4102-65 Mental Health-UR/QI Program	21,645	19,048	2,597	0	24,242
153 4102-68 Mental Health-Drug Medi-Cal	654	544	110	0	763
154 4102-72 Mental Health-Local Comm Co	16,626	11,553	5,073	0	21,699
155 4102-80 Mental Health-SB678	0	1,503	(1,503)	0	(1,503)
156 4102-81 Mental Health-Juvenile Probat	0	2,931	(2,931)	0	(2,931)
157 4102-82 Mental Health-Forensic	24,406	10,531	13,875	0	38,280
158 4102-701 Mental Health-Youth and Far	45,523	37,689	7,834	0	53,358
159 4102-702 Mental Health-Yourth & Fam	20,262	55,889	(35,627)	0	(15,364)
160 4102-704 Mental Health-Adult FSP Ser	37,664	13,300	24,364	0	62,027
161 4102-705 Mental Health-Adult Non-FSP	59,445	87,055	(27,610)	0	31,835
162 4102-706 Mental Health-Ethnic Outrea	31,680	23,898	7,782	0	39,462
163 4102-707 Mental Health-MHSA Homek	242	205	37	0	279
164 4102-712 Mental Health-Community Pr	34,045	27,811	6,234	0	40,279
165 4102-714 Mental Health-MH Serv Act I	8	625	(617)	0	(609)
166 4102-715 Mental Health-Work Educatc	2,307	458	1,849	0	4,156
167 4102-716 Mental Health-Innovation	188	11,892	(11,704)	0	(11,515)
168 4102-717 Mental Health-Administrative	7,504	5,855	1,649	0	9,153
169 4103-12 Health-Children & Family	186	4,241	(4,055)	0	(3,870)
170 4103-15 Health-Vital Statistics	277	289	(12)	0	266
171 4103-20 Health-CCS	19,661	17,698	1,963	0	21,624
172 4103-22 Health-Homeless Pilot	16,876	7,471	9,405	0	26,280
173 4103-26 Health-MCH	4,069	3,937	132	0	4,202
174 4103-29 Health-Foster Care	1,150	7,078	(5,928)	0	(4,778)
175 4103-30 Health-Nursing Admin	9,860	9,004	856	0	10,716



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Department	Current Allocation	Prior Year Allocation	Carry-Forward	Adjustments	Proposed Cost
176 4103-31 Health-CHDP	3,331	7,447	(4,116)	0	(784)
177 4103-33 Health-CMSP Local Health Cc	3,377	3,613	(236)	0	3,140
178 4103-35 Health-Field Nursing	4,083	142	3,941	0	8,024
179 4103-36 Health-Bioterrorism	7,121	10,527	(3,406)	0	3,714
180 4103-37 Health-Pandemic Flu Prepared	529	418	111	0	641
181 4103-38 Health-Acute Communicable I	16,481	13,236	3,245	0	19,727
182 4103-39 Health-Immunization Grant	450	613	(163)	0	287
183 4103-40 Health-WIC Nutrition	27,204	40,862	(13,658)	0	13,547
184 4103-43 Health-Homeland Security Gr	280	573	(293)	0	(14)
185 4103-45 Health-WIC Breast Feeding P	460	1,004	(544)	0	(84)
186 4103-49 Health-P3 Impl Mass Vacc Re	0	1	(1)	0	(1)
187 4103-50 Health-Laboratory	322	967	(645)	0	(323)
188 4103-51 Health-AIDS Surveillance	43	44	(1)	0	42
189 4103-53 Health-Tuberculosis	8	3	5	0	13
190 4103-54 Health-Chlamydia	19	269	(250)	0	(232)
191 4103-55 Health-Lead Poisoning	355	1,924	(1,569)	0	(1,214)
192 4103-56 Health-St Tuberculosis Grant	60	811	(751)	0	(692)
193 4103-57 Health-St. Medi-Cal Outreach	0	378	(378)	0	(378)
194 4103-58 COVID-19 PHEP Grant	259	0	0	0	259
195 4103-60 Health-Health Education	6,578	1,593	4,985	0	11,564
196 4103-62 Health-Non-Hlth Dept Immuniz	0	0	0	0	0
197 4103-65 Health-Community Chronic Di	2	356	(354)	0	(352)
198 4103-66 Health-Supp Nutritional Asst F	4,501	20,961	(16,460)	0	(11,958)
199 4103-67 Health-Supp Nutr Asst Prgm E	0	0	0	0	0
200 4103-68 Health-Ebola Supplemental	0	3	(3)	0	(3)
201 4103-69 Health - Oral Care	7,126	1,645	5,481	0	12,606
202 4103-78 Health-Injury Prevention	127	1,067	(940)	0	(814)
203 4103-81 Health-Public Health Clinic	9,178	7,471	1,707	0	10,884
204 4103-90 COVID-19 CDDSS Roomkey	16	0	0	0	16
205 4103-98 Health - Prop 56 Tobacco Tru	24	5,209	(5,185)	0	(5,162)
206 4103-99 Health-Tobacco Control	10,556	8,919	1,637	0	12,193
207 4109 MHSa Housing Prg	3,461	0	0	0	3,461
208 4110 General Health	0	0	0	0	0
209 4120-12 Children & Families	7,195	0	0	0	7,195
210 4120-93 Human Services-Security & C	0	0	0	0	0
211 4121-758 Homeless Better Way Prog	16,077	0	0	0	16,077
212 4134-00 Jail Medical	20,049	6,393	13,656	0	33,706
213 4134-72 Jail Medical-LCC	8	5,552	(5,544)	0	(5,536)
214 4151-00 COVID-19 Crisis Response	244	0	0	0	244
215 4151-91 COVID-19 HCFC Emergency	142	0	0	0	142
216 4152 COVID-19 Emergency Suppleme	37	0	0	0	37

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**Carry Forward Schedule**

Department	Current Allocation	Prior Year Allocation	Carry- Forward	Adjustments	Proposed Cost
217 4154-00 Homeless Funding Sources	8	0	0	0	8
218 4201 Non-County Providers	524	(195)	719	0	1,243
219 4301 California Children's Services	0	0	0	0	0
220 4400 Sutter Co Waterworks Dist #1	9,633	4,112	5,521	0	15,153
221 5101-05 Welfare-Social Workers Empy	57,986	35,586	22,400	0	80,386
222 5101-07 Welfare-Pub Authority Staffing	8,587	0	0	0	8,587
223 5101-10 Welfare-Admin Support	39,307	79,091	(39,784)	0	(476)
224 5101-15 Welfare-Non-Welfare Admin S	9,377	8,131	1,246	0	10,624
225 5101-20 Welfare-Social Services	87,362	99,269	(11,907)	0	75,456
226 5101-26 Homeless Support Prog	259	0	0	0	259
227 5101-30 Welfare-Eligibility & Nonservic	301,370	283,605	17,765	0	319,135
228 5101-35 Welfare-Welfare Fraud	10,187	9,221	966	0	11,152
229 5101-40 Welfare-Clerical Support	986	54,315	(53,329)	0	(52,344)
230 5101-45 Welfare-Adults	25,689	0	0	0	25,689
231 5201 In-Home Supportive Services	0	0	0	0	0
232 5204 TANF-Family Group	0	0	0	0	0
233 5206 TANF-Foster Care	186	764	(578)	0	(393)
234 5211 Delinquent Tax Sales Trust Fund	0	66	(66)	0	(66)
235 5302 General Relief	131	0	0	0	131
236 5502 OEM FY19Pub Safty Powershutc	548	0	0	0	548
237 5601 Veterans Service Officer	8	9	(1)	0	7
238 6201-35 Library-Literacy Prg	1,593	6,037	(4,444)	0	(2,852)
239 7202 Subsidy Requests Organizations	0	6	(6)	0	(6)
240 7204 Ettl Hall	39,933	40,300	(367)	0	39,567
241 5100 Children/Family Comm.	9,172	25,668	(16,496)	0	(7,323)
242 5116 DNA ID Prop 69 State	46	38	8	0	54
243 5121 Redevelopment Prop Tax	(677)	47	(724)	0	(1,401)
244 5193 Highland EST Improv Redemptio	3	0	0	0	3
245 5195 Boyd Ranch/Stone Improv Redm	0	0	0	0	0
246 5203 Agency Collections Payable	629	544	85	0	714
247 5209 Aid for Adoption	0	0	0	0	0
248 5212 Local Transportation Tax	1,025	239	786	0	1,812
249 5215 Tax Collector's Trust	1,672	2,354	(682)	0	990
250 5216 Consolidated Courts	0	0	0	0	0
251 5218 Taxes	50,816	4,205	46,611	0	97,427
252 5219 In Lieu Tax Trust	75	17	58	0	132
253 5240 City of Live Oak	112	280	(168)	0	(55)
254 5241 City of Yuba City	(1,624)	368	(1,992)	0	(3,615)
255 5262 Sutter-Butte Flood Control	(1,355)	71	(1,426)	0	(2,782)
256 5263 Sac Area Flood Control	(21)	17,242	(17,263)	0	(17,285)
257 5265 FRAQMD	18,195	2,791	15,404	0	33,599

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**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2021-2022**

FY 2019-20  
 3/30/2021

**Carry Forward Schedule**

Department	Current Allocation	Prior Year Allocation	Carry- Forward	Adjustments	Proposed Cost
258 5267 Statewide Comm Infrastructure	(6)	18	(24)	0	(29)
259 5277 Narco	65	14	51	0	117
260 6401 Fairview Cemetery	990	1,847	(857)	0	134
261 6402 Live Oak Cemetery	3,216	6,397	(3,181)	0	34
262 6403 Meridian Cemetery Trust	6	1	5	0	10
263 6404 Nicolaus Cemetery	346	389	(43)	0	303
264 6405 Pleasant Grove Cemetery	538	430	108	0	646
265 6406 Sutter Cemetery	12,731	24,075	(11,344)	0	1,388
266 6415 Gilsizer County Drainage	6,147	6,379	(232)	0	5,915
267 6416 Live Oak Cemetery Specl Assess	595	463	132	0	727
268 6419 Meridian Fire District	126	89	37	0	163
269 6420 Sutter Basin Fire	1,193	1,337	(144)	0	1,049
270 6424 Levee Disrt #1-Feather River	609	464	145	0	754
271 6426 Levee District #1	7,681	7,459	222	0	7,904
272 6427 Levee District #9	3,023	1,449	1,574	0	4,597
273 6428 Maintenance Area #3	(2)	27	(29)	0	(31)
274 6429 Maintenance Area #7 Zone 2	18	17	1	0	19
275 6430 Maintenance Area #7 Zone 3	15	26	(11)	0	5
276 6431 Maintenance Area #7 Zone 4	(3)	26	(29)	0	(32)
277 6434 Bear River Levee Maintenance	12	9	3	0	15
278 6435 Colusa Mosquito Abatement	15	26	(11)	0	3
279 6436 S-Y Mosquito & Vector Control	23,710	24,315	(605)	0	23,105
280 6437 Maintenance Area #16 Zone 1	16	26	(10)	0	6
281 6438 Maintenance Area #16 Zone 2	14	26	(12)	0	2
282 6439 Maintenance Area #16 Zone 3	17	26	(9)	0	7
283 6440 Maintenance Area #16 Zone 4	(71)	26	(97)	0	(167)
284 6449 Reclamation District #1000	42	28	14	0	56
285 6451 Reclamation District #70	530	228	302	0	832
286 6452 Reclamation District #777	262	68	194	0	455
287 6453 Reclamation District #817	17	26	(9)	0	9
288 6455 Reclamation District #1001	856	232	624	0	1,481
289 6458 Reclamation District #2054	245	47	198	0	444
290 6459 Reclamation District #2056	314	43	271	0	585
291 6460 Reclamation District #2103	1	0	0	0	1
292 6461 Reclamation District #1500	977	328	649	0	1,626
293 6462 Reclamation District #1660	386	141	245	0	631
294 6470 Sutter County Resource Conserv	178	3,265	(3,087)	0	(2,910)
295 6471 LAFCO	439	1,138	(699)	0	(259)
296 6480 Butte Water District	2	27	(25)	0	(23)
297 6481 Feather Water District	(99)	32	(131)	0	(229)
298 6484 SCSD-90 Series A-Imprv Redem	478	255	223	0	701

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**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2021-2022**

FY 2019-20  
 3/30/2021

**Carry Forward Schedule**

Department	Current Allocation	Prior Year Allocation	Carry- Forward	Adjustments	Proposed Cost
299 6489 CA First Sutter	(32)	29	(61)	0	(93)
300 6490 CA Enterp Dev Auth Comm Pace	12	20	(8)	0	5
301 6491 California Hero Program	(3)	18	(21)	0	(25)
302 7561 Yuba City Unified CFD #1	0	0	0	0	0
303 7562 Woodland Unified	19	26	(7)	0	11
304 7565 Sutter Co Schools	58,267	14,079	44,188	0	102,455
305 7577 Yuba Community College	19	26	(7)	0	11
306 7601 E Nicolaus High 2000 Debt	19	17	2	0	20
307 7602 Woodland Unified Debt Ser	19	26	(7)	0	11
308 7607 Sutter High 2008 Bond Deb	31	43	(12)	0	19
309 7651 YC#99-1 Series C Bonds Db	56	68	(12)	0	44
310 7652 YC 2004-1 Meas K Bonds Deb	31	43	(12)	0	19
311 7654 Franklin Elem 2006 DBT Ser	19	26	(7)	0	11
312 7655 Yuba Comm. College Distr DS-A	19	26	(7)	0	11
313 7656 Yuba Comm. College Distr DS-B	19	26	(7)	0	11
314 7657 Yuba Comm College Distrb	19	26	(7)	0	11
315 7661 LO#04-1 Series A Bonds Db	68	77	(9)	0	60
316 7663 East Nicolaus H 2014 Debt Svc	19	26	(7)	0	11
317 NVBH North Valley Beh Health	3,153	815	2,338	0	5,492
318 YSDI Yuba-Sutter Disposal	0	0	0	0	0
<b>Total</b>	<b>9,246,705</b>	<b>9,404,474</b>	<b>(225,065)</b>	<b>0</b>	<b>9,021,639</b>

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SUTTER COUNTY, CALIFORNIA  
2 CFR PART 200 COST  
ALLOCATION PLAN  
FOR USE IN FY 2021-2022

FY 2019-20

**Building Occupancy  
Nature and Extent of Services**

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

Building Occupancy costs are distributed by the following functions:

- 1160 Civic Center** - Costs have been allocated based on Square Footage.
- 1130 Civic Center** - Costs have been allocated based on Square Footage.
- Courthouse East** - Costs have been allocated based on Square Footage.
- 433 Second Street** - Costs have been allocated based on Square Footage.
- Courthouse West/Annex** - Costs have been allocated based on Rental Costs/Square Footage.
- Law Enforcement Center** - Costs have been allocated based on Square Footage.
- 142 Garden Highway** - Costs have been allocated based on Square Footage.
- 146 Garden Highway** - Costs have been allocated based on Square Footage.
- 1965 Live Oak** - Costs have been allocated based on Square Footage.
- 1445 Veterans Memorial** - Costs have been allocated based on Square Footage.
- 1435 Veterans Memorial** - Costs have been allocated based on Square Footage.
- 750 Forbes Ave** - Costs have been allocated based on Square Footage.
- Single Occupancy Bldgs** - Costs have been allocated based on Depreciation Costs.

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2021-2022**

FY 2019-20  
 3/30/2021

**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	S	0	0	0	0	0	0	0	0	0
<i>Salary % Split</i>			.00%	.00%	.00%	.00%	.00%	.00%	.00%	.00%
Benefits	S	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	P	60,662	0	60,662	0	0	0	0	0	0
1130 Civic Center Blvd	P	33,599	0	0	33,599	0	0	0	0	0
Courthouse East	P	2,414	0	0	0	2,414	0	0	0	0
433 Second Street	P	294	0	0	0	0	294	0	0	0
Courthouse West/Annex	P	794	0	0	0	0	0	794	0	0
Law Enforcement Center	P	166,138	0	0	0	0	0	0	166,138	0
142 Garden Highway	P	9,232	0	0	0	0	0	0	0	9,232
146 Garden Highway	P	902	0	0	0	0	0	0	0	0
1965 Live Oak Blvd	P	7,227	0	0	0	0	0	0	0	0
1445 Veterans Memorial	P	55,893	0	0	0	0	0	0	0	0
1435 Veterans Memorial	P	6,004	0	0	0	0	0	0	0	0
750 Forbes Ave	P	16,631	0	0	0	0	0	0	0	0
Single Occupancy	P	65,547	0	0	0	0	0	0	0	0
<b>Subtotal - Services &amp; Supplies</b>		<b>425,336</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>425,336</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>425,336</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>\$425,336</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>

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2021-2022**

FY 2019-20  
 3/30/2021

**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	7,227	0	7,227	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	16,631	0	0	0	0	16,631	0
Single Occupancy	P	65,547	0	0	0	0	0	65,547
<b>Subtotal - Services &amp; Supplies</b>		<b>425,336</b>	<b>902</b>	<b>7,227</b>	<b>55,893</b>	<b>6,004</b>	<b>16,631</b>	<b>65,547</b>
<b>Department Cost Total</b>		<b>425,336</b>	<b>902</b>	<b>7,227</b>	<b>55,893</b>	<b>6,004</b>	<b>16,631</b>	<b>65,547</b>
<b>Adjustments to Cost</b>								
Subtotal - Adjustments		0	0	0	0	0	0	0
<b>Total Costs After Adjustments</b>		<b>425,336</b>	<b>902</b>	<b>7,227</b>	<b>55,893</b>	<b>6,004</b>	<b>16,631</b>	<b>65,547</b>
General Admin Distribution			0	0	0	0	0	0
<b>Grand Total</b>		<b>\$425,336</b>	<b>\$902</b>	<b>\$7,227</b>	<b>\$55,893</b>	<b>\$6,004</b>	<b>\$16,631</b>	<b>\$65,547</b>

SUTTER COUNTY, CALIFORNIA  
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2021-2022

FY 2019-20  
3/30/2021

B. Incoming Costs - (Default Spread Expense%)

No Indirect Costs

Dept:1 Building Occupancy

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**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2021-2022**

FY 2019-20  
 3/30/2021

**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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**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2021-2022**

FY 2019-20  
 3/30/2021

**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
36 2401 Emergency Services	713.44	3.74%	1,258	0	1,258	0	1,258
37 2402 Fire Services Administration	712.27	3.74%	1,256	0	1,256	0	1,256
42 2721 Development Services	4,195.11	22.01%	7,396	0	7,396	0	7,396
43 2724-24 Planning & Building	2,387.50	12.53%	4,209	0	4,209	0	4,209
44 2724-31 Community Services Building	240.16	1.26%	423	0	423	0	423
46 2725 Environmental Health	1,153.92	6.05%	2,034	0	2,034	0	2,034
104 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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**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2021-2022**

FY 2019-20  
 3/30/2021

**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
57 4581 Information Technology ISF	2,159.25	7.63%	184	0	184	0	184
92 1103 Non-Departmental Expense	7,266.12	25.68%	620	0	620	0	620
98 2104 Grand Jury	1,328.77	4.70%	113	0	113	0	113
101 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:

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**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2021-2022**

FY 2019-20  
 3/30/2021

**433 Second Street Allocations**

**Dept:1 Building Occupancy**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
39 2706 Recorder	4,155.01	75.50%	\$222	\$0	\$222	\$0	\$222
41 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:

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**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2021-2022**

FY 2019-20  
 3/30/2021

**Courthouse West/Annex Allocations**

**Dept:1 Building Occupancy**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
55 4120-00 Human Services Admin	1,604.66	6.68%	\$53	\$0	\$53	\$0	\$53
61 5000 Trial Court Agency	22,428.00	93.32%	741	0	741	0	741
<b>Subtotal</b>	<b>24,032.66</b>	<b>100.00%</b>	<b>794</b>	<b>0</b>	<b>794</b>	<b>0</b>	<b>794</b>
Direct Bills					0		0
<b>Total</b>					<b>\$794</b>		<b>\$794</b>

Basis Units: Rental Costs/Square Footage  
 Source:

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**SUTTER COUNTY, CALIFORNIA  
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2021-2022**

FY 2019-20  
3/30/2021

**Law Enforcement Center Allocations**

**Dept:1 Building Occupancy**

<b>Department</b>	<b>Units</b>	<b>Allocation Percent</b>	<b>First Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>Second Allocation</b>	<b>Total</b>
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:

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**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2021-2022**

FY 2019-20  
 3/30/2021

**142 Garden Highway Allocations**

**Dept:1 Building Occupancy**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
38 2601 Agricultural Commissioner	7,222.44	60.19%	\$5,556	\$0	\$5,556	\$0	\$5,556
65 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:

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**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2021-2022**

FY 2019-20  
 3/30/2021

**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>	<b>5,644.00</b>	<b>100.00%</b>	<b>902</b>	<b>0</b>	<b>902</b>	<b>0</b>	<b>902</b>
Direct Bills					0		0
<b>Total</b>					<b>\$902</b>		<b>\$902</b>

Basis Units: Square Footage  
 Source:

DRAFT



**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2021-2022**

FY 2019-20  
 3/30/2021

**1965 Live Oak Allocations**

**Dept:1 Building Occupancy**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
40 2709 Pub. Guardian/Conservator	300	0.63%	\$45	\$0	\$45	\$0	\$45
52 4102-00 Mental Health	34,800	72.52%	5,241	0	5,241	0	5,241
62 5101-00 Welfare	12,888	26.86%	1,941	0	1,941	0	1,941
<b>Subtotal</b>	<b>47,988</b>	<b>100.00%</b>	<b>7,227</b>	<b>0</b>	<b>7,227</b>	<b>0</b>	<b>7,227</b>
Direct Bills					0		0
<b>Total</b>					<b>\$7,227</b>		<b>\$7,227</b>

Basis Units: Square Footage  
 Source:

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**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2021-2022**

FY 2019-20  
 3/30/2021

**1445 Veterans Memorial Allocations**

**Dept:1 Building Occupancy**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
52 4102-00 Mental Health	6,310.72	26.56%	\$14,847	\$0	\$14,847	\$0	\$14,847
53 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:

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2021-2022**

FY 2019-20  
 3/30/2021

**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
53 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:

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2021-2022**

FY 2019-20  
 3/30/2021

750 Forbes Ave Allocations

Dept:1 Building Occupancy

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
64 6201 County Library	21,030	94.60%	\$15,733	\$0	\$15,733	\$0	\$15,733
238 6201-35 Library-Literacy Prg	1,200	5.40%	898	0	898	0	898
<b>Subtotal</b>	<b>22,230</b>	<b>100.00%</b>	<b>16,631</b>	<b>0</b>	<b>16,631</b>	<b>0</b>	<b>16,631</b>
Direct Bills					0		0
<b>Total</b>					<b>\$16,631</b>		<b>\$16,631</b>

Basis Units: Square Footage  
 Source:

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**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2021-2022**

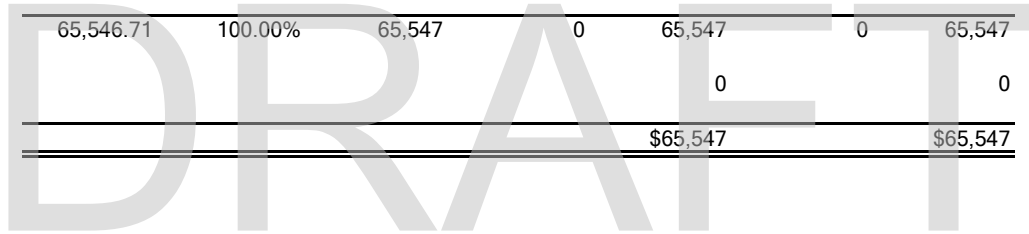
FY 2019-20  
 3/30/2021

**Single Occupancy Bldgs Allocations**

**Dept:1 Building Occupancy**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
29 2201 Sheriff-Coroner	5,240.58	8.00%	\$5,241	\$0	\$5,241	\$0	\$5,241
34 2304 Probation	12,789.62	19.51%	12,790	0	12,790	0	12,790
35 2309 Bi-County Juvenile Hall	8,092.50	12.35%	8,093	0	8,093	0	8,093
36 2401 Emergency Services	6,126.09	9.35%	6,126	0	6,126	0	6,126
38 2601 Agricultural Commissioner	140.00	0.21%	140	0	140	0	140
47 2726 Animal Control	172.33	0.26%	172	0	172	0	172
52 4102-00 Mental Health	238.13	0.36%	238	0	238	0	238
64 6201 County Library	607.26	0.93%	607	0	607	0	607
66 7101 Parks and Recreation	7,123.51	10.87%	7,124	0	7,124	0	7,124
67 7201 Community Memorial Museum	2,428.90	3.71%	2,429	0	2,429	0	2,429
68 7203 Vets Memorial Community Bldg	19,195.92	29.29%	19,196	0	19,196	0	19,196
92 1103 Non-Departmental Expense	112.48	0.17%	112	0	112	0	112
240 7204 Ettl Hall	3,279.39	5.00%	3,279	0	3,279	0	3,279
<b>Subtotal</b>	<b>65,546.71</b>	<b>100.00%</b>	<b>65,547</b>	<b>0</b>	<b>65,547</b>	<b>0</b>	<b>65,547</b>
Direct Bills					0		0
<b>Total</b>					<b>\$65,547</b>		<b>\$65,547</b>

Basis Units: Depreciation Costs  
 Source:



**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2021-2022**

FY 2019-20  
 3/30/2021

**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
36 2401 Emergency Services	0	1,258	0	0	0	0	0	0	0	0
37 2402 Fire Services Administration	0	1,256	0	0	0	0	0	0	0	0
38 2601 Agricultural Commissioner	0	0	0	0	0	0	5,556	0	0	0
39 2706 Recorder	0	0	0	222	0	0	0	0	0	0
40 2709 Pub. Guardian/Conservator	0	0	0	0	0	0	0	0	45	0
41 2710 County Clerk	0	0	0	72	0	0	0	0	0	0
42 2721 Development Services	0	7,396	0	0	0	0	0	0	0	0
43 2724-24 Planning & Building	0	4,209	0	0	0	0	0	0	0	0
44 2724-31 Community Services Building	0	423	0	0	0	0	0	0	0	0
46 2725 Environmental Health	0	2,034	0	0	0	0	0	0	0	0
47 2726 Animal Control	0	0	0	0	0	0	0	0	0	0
52 4102-00 Mental Health	0	0	0	0	0	0	0	0	5,241	14,847
53 4103-10 Health	0	0	0	0	0	0	0	0	0	41,046
55 4120-00 Human Services Admin	0	0	0	0	53	0	0	0	0	0
57 4581 Information Technology ISF	0	0	184	0	0	0	0	0	0	0
61 5000 Trial Court Agency	0	0	0	0	741	0	0	0	0	0
62 5101-00 Welfare	0	0	0	0	0	0	0	0	1,941	0
64 6201 County Library	0	0	0	0	0	0	0	0	0	0
65 6301 Bi-County Farm Advisor	0	0	0	0	0	0	3,675	0	0	0
66 7101 Parks and Recreation	0	0	0	0	0	0	0	0	0	0

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**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2021-2022**

FY 2019-20  
 3/30/2021

**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
67 7201 Community Memorial Museum	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
68 7203 Vets Memorial Community Bldg	0	0	0	0	0	0	0	0	0	0
92 1103 Non-Departmental Expense	0	0	620	0	0	0	0	0	0	0
98 2104 Grand Jury	0	0	113	0	0	0	0	0	0	0
101 2125-08 DA-Criminal Investigation	0	0	489	0	0	0	0	0	0	0
104 2127-00 Victim Services	0	7,521	0	0	0	0	0	0	0	0
238 6201-35 Library-Literacy Prg	0	0	0	0	0	0	0	0	0	0
240 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>\$7,227</b>	<b>\$55,893</b>

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**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2021-2022**

FY 2019-20  
 3/30/2021

**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	0	18,132
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	5,241	26,681
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	8,093	8,093
36 2401 Emergency Services	0	0	6,126	7,384
37 2402 Fire Services Administration	0	0	0	1,256
38 2601 Agricultural Commissioner	0	0	140	5,696
39 2706 Recorder	0	0	0	222
40 2709 Pub. Guardian/Conservator	0	0	0	45
41 2710 County Clerk	0	0	0	72
42 2721 Development Services	0	0	0	7,396
43 2724-24 Planning & Building	0	0	0	4,209
44 2724-31 Community Services Building	0	0	0	423
46 2725 Environmental Health	0	0	0	2,034
47 2726 Animal Control	0	0	172	172
52 4102-00 Mental Health	0	0	238	20,326
53 4103-10 Health	1,001	0	0	42,047
55 4120-00 Human Services Admin	0	0	0	53
57 4581 Information Technology ISF	0	0	0	184
61 5000 Trial Court Agency	0	0	0	741
62 5101-00 Welfare	0	0	0	1,941
64 6201 County Library	0	15,733	607	16,340
65 6301 Bi-County Farm Advisor	0	0	0	3,675
66 7101 Parks and Recreation	0	0	7,124	7,124

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**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2021-2022**

FY 2019-20  
 3/30/2021

**Allocation Summary**

**Dept:1 Building Occupancy**

<b>Department</b>	<b>1435 Veterans Memorial</b>	<b>750 Forbes Ave</b>	<b>Single Occupancy Bldgs</b>	<b>Total</b>
67 7201 Community Memorial Museum	\$0	\$0	\$2,429	\$2,429
68 7203 Vets Memorial Community Bldg	0	0	19,196	19,196
92 1103 Non-Departmental Expense	0	0	112	732
98 2104 Grand Jury	0	0	0	113
101 2125-08 DA-Criminal Investigation	0	0	0	489
104 2127-00 Victim Services	0	0	0	7,521
238 6201-35 Library-Literacy Prg	0	898	0	898
240 7204 Ettl Hall	0	0	3,279	3,279
<b>Total</b>	<b>\$6,004</b>	<b>\$16,631</b>	<b>\$65,547</b>	<b>\$425,336</b>

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**SUTTER COUNTY, CALIFORNIA  
2 CFR PART 200 COST  
ALLOCATION PLAN  
FOR USE IN FY 2021-2022**

FY 2019-20

**Equipment Depreciation  
Nature and Extent of Services**

Equipment depreciation is an allowable charge for plan purposes. The total inventory of County purchased equipment (excluding assets purchased with non-general fund monies) as of June 30, 2020 was \$9,220,675. Only straight-line depreciation is allocated to departments.

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**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2021-2022**

FY 2019-20  
 3/30/2021

**A. Department Costs**

**Dept:2 Equipment Depreciation**

Description		Amount	General Admin	Equip Deprec
<b>Personnel Costs</b>				
Salaries	S	0	0	0
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>
Benefits	S	0	0	0
Subtotal - Personnel Costs		0	0	0
<b>Services &amp; Supplies Cost</b>				
Depreciation Costs	P	1,151,620	0	1,151,620
Subtotal - Services & Supplies		1,151,620	0	1,151,620
<b>Department Cost Total</b>		1,151,620	0	1,151,620
<b>Adjustments to Cost</b>				
Subtotal - Adjustments		0	0	0
<b>Total Costs After Adjustments</b>		1,151,620	0	1,151,620
General Admin Distribution			0	0
<b>Grand Total</b>		\$1,151,620		\$1,151,620

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SUTTER COUNTY, CALIFORNIA  
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2021-2022

FY 2019-20  
3/30/2021

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 2021-2022**

FY 2019-20  
 3/30/2021

**Equip Deprec Allocations**

**Dept:2 Equipment Depreciation**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 1102 County Administrator	2,763.57	0.24%	\$2,764	\$0	\$2,764	\$0	\$2,764
6 1201 Auditor-Controller	113,093.69	9.82%	113,094	0	113,094	0	113,094
7 1202 Treasurer-Tax Collector	409.67	0.04%	410	0	410	0	410
8 1205 General Services Department	7,115.98	0.62%	7,116	0	7,116	0	7,116
9 1301 County Counsel	962.38	0.08%	962	0	962	0	962
10 1401 Human Resources	2,867.85	0.25%	2,868	0	2,868	0	2,868
11 1700 Building Maintenance	100,146.88	8.70%	100,147	0	100,147	0	100,147
12 1101 Board of Supervisors	1,046.30	0.09%	1,046	0	1,046	0	1,046
13 1105 Clerk of the Board	347.13	0.03%	347	0	347	0	347
14 1203 Assessor	10,614.22	0.92%	10,614	0	10,614	0	10,614
15 1204 Revenue Collection	534.21	0.05%	534	0	534	0	534
16 1502 Elections	53,795.88	4.67%	53,796	0	53,796	0	53,796
17 1600 Sheriff-Communications	149,914.65	13.02%	149,915	0	149,915	0	149,915
18 1920 Engineering Services	9,217.02	0.80%	9,217	0	9,217	0	9,217
19 1922 Water Resources	2,047.02	0.18%	2,047	0	2,047	0	2,047
25 2125 District Attorney	3,339.50	0.29%	3,340	0	3,340	0	3,340
26 2125-01 DA-Criminal Division	66,191.60	5.75%	66,192	0	66,192	0	66,192
29 2201 Sheriff-Coroner	278,350.86	24.17%	278,351	0	278,351	0	278,351
32 2301 Sheriff-County Jail	50,035.17	4.34%	50,035	0	50,035	0	50,035
34 2304 Probation	39,115.52	3.40%	39,116	0	39,116	0	39,116
36 2401 Emergency Services	5,335.00	0.46%	5,335	0	5,335	0	5,335
38 2601 Agricultural Commissioner	95,069.35	8.26%	95,069	0	95,069	0	95,069
39 2706 Recorder	1,890.55	0.16%	1,891	0	1,891	0	1,891
42 2721 Development Services	9,252.82	0.80%	9,253	0	9,253	0	9,253
43 2724-24 Planning & Building	3,333.33	0.29%	3,333	0	3,333	0	3,333
44 2724-31 Community Services Building	8,876.23	0.77%	8,876	0	8,876	0	8,876
45 2724-32 Code Enforcement Svcs	13,767.31	1.20%	13,767	0	13,767	0	13,767
46 2725 Environmental Health	8,876.23	0.77%	8,876	0	8,876	0	8,876
48 2727 CUPA	1,766.52	0.15%	1,767	0	1,767	0	1,767
53 4103-10 Health	24,467.14	2.12%	24,467	0	24,467	0	24,467
55 4120-00 Human Services Admin	4,127.75	0.36%	4,128	0	4,128	0	4,128
62 5101-00 Welfare	6,141.55	0.53%	6,142	0	6,142	0	6,142
64 6201 County Library	6,365.44	0.55%	6,365	0	6,365	0	6,365
65 6301 Bi-County Farm Advisor	8,213.78	0.71%	8,214	0	8,214	0	8,214
66 7101 Parks and Recreation	539.30	0.05%	539	0	539	0	539
101 2125-08 DA-Criminal Investigation	53,447.20	4.64%	53,447	0	53,447	0	53,447
106 2204 Sheriff's Trn Cnt	2,034.45	0.18%	2,034	0	2,034	0	2,034
112 2724-29 Comm Svc Planning-Riego Rc	6,207.15	0.54%	6,207	0	6,207	0	6,207

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2021-2022**

FY 2019-20  
 3/30/2021

**Equip Deprec Allocations**

**Dept:2 Equipment Depreciation**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<b>Subtotal</b>	1,151,620.21	100.00%	1,151,620	0	1,151,620	0	1,151,620
Direct Bills					0		0
<b>Total</b>					<b>\$1,151,620</b>		<b>\$1,151,620</b>

Basis Units: Depreciation  
 Source:

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**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2021-2022**

FY 2019-20  
 3/30/2021

**Allocation Summary**

**Dept:2 Equipment Depreciation**

Department	Equip Deprec	Total
5 1102 County Administrator	\$2,764	\$2,764
6 1201 Auditor-Controller	113,094	113,094
7 1202 Treasurer-Tax Collector	410	410
8 1205 General Services Department	7,116	7,116
9 1301 County Counsel	962	962
10 1401 Human Resources	2,868	2,868
11 1700 Building Maintenance	100,147	100,147
12 1101 Board of Supervisors	1,046	1,046
13 1105 Clerk of the Board	347	347
14 1203 Assessor	10,614	10,614
15 1204 Revenue Collection	534	534
16 1502 Elections	53,796	53,796
17 1600 Sheriff-Communications	149,915	149,915
18 1920 Engineering Services	9,217	9,217
19 1922 Water Resources	2,047	2,047
25 2125 District Attorney	3,340	3,340
26 2125-01 DA-Criminal Division	66,192	66,192
29 2201 Sheriff-Coroner	278,351	278,351
32 2301 Sheriff-County Jail	50,035	50,035
34 2304 Probation	39,116	39,116
36 2401 Emergency Services	5,335	5,335
38 2601 Agricultural Commissioner	95,069	95,069
39 2706 Recorder	1,891	1,891
42 2721 Development Services	9,253	9,253
43 2724-24 Planning & Building	3,333	3,333
44 2724-31 Community Services Building	8,876	8,876
45 2724-32 Code Enforcement Svcs	13,767	13,767
46 2725 Environmental Health	8,876	8,876
48 2727 CUPA	1,767	1,767
53 4103-10 Health	24,467	24,467
55 4120-00 Human Services Admin	4,128	4,128
62 5101-00 Welfare	6,142	6,142
64 6201 County Library	6,365	6,365
65 6301 Bi-County Farm Advisor	8,214	8,214
66 7101 Parks and Recreation	539	539
101 2125-08 DA-Criminal Investigation	53,447	53,447
106 2204 Sheriff's Trn Cnt	2,034	2,034
112 2724-29 Comm Svc Planning-Riego Rc	6,207	6,207
<b>Total</b>	<b>\$1,151,620</b>	<b>\$1,151,620</b>

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**SUTTER COUNTY, CALIFORNIA  
2 CFR PART 200 COST  
ALLOCATION PLAN  
FOR USE IN FY 2021-2022**

FY 2019-20

**Tax Assessment  
Nature and Extent of Services**

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

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**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2021-2022**

FY 2019-20  
 3/30/2021

**A. Department Costs**

**Dept:3 Tax Assessment**

Description		Amount	General Admin	Tax Assessment
<b>Personnel Costs</b>				
Salaries	S	0	0	0
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>
Benefits	S	0	0	0
Subtotal - Personnel Costs		<u>0</u>	<u>0</u>	<u>0</u>
<b>Services &amp; Supplies Cost</b>				
Assessment Charges	P	57,865	0	57,865
Subtotal - Services & Supplies		<u>57,865</u>	<u>0</u>	<u>57,865</u>
<b>Department Cost Total</b>		57,865	0	57,865
<b>Adjustments to Cost</b>				
Subtotal - Adjustments		<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Costs After Adjustments</b>		57,865	0	57,865
General Admin Distribution			0	0
<b>Grand Total</b>		<u><u>\$57,865</u></u>		<u><u>\$57,865</u></u>

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SUTTER COUNTY, CALIFORNIA  
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2021-2022

FY 2019-20  
3/30/2021

B. Incoming Costs - (Default Spread Expense%)

No Indirect Costs

Dept:3 Tax Assessment

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**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2021-2022**

FY 2019-20  
 3/30/2021

**Tax Assessment Allocations**

**Dept:3 Tax Assessment**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 1102 County Administrator	350.82	0.61%	\$351	\$0	\$351	\$0	\$351
6 1201 Auditor-Controller	334.72	0.58%	335	0	335	0	335
7 1202 Treasurer-Tax Collector	296.61	0.51%	297	0	297	0	297
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	572.36	0.99%	572	0	572	0	572
13 1105 Clerk of the Board	125.46	0.22%	125	0	125	0	125
14 1203 Assessor	2,001.81	3.46%	2,002	0	2,002	0	2,002
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	977.82	1.69%	978	0	978	0	978
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	22.89%	13,247	0	13,247	0	13,247
34 2304 Probation	1,626.56	2.81%	1,627	0	1,627	0	1,627
36 2401 Emergency Services	104.32	0.18%	104	0	104	0	104
37 2402 Fire Services Administration	104.15	0.18%	104	0	104	0	104
38 2601 Agricultural Commissioner	994.14	1.72%	994	0	994	0	994
39 2706 Recorder	500.65	0.87%	501	0	501	0	501
40 2709 Pub. Guardian/Conservator	33.40	0.06%	33	0	33	0	33
41 2710 County Clerk	162.43	0.28%	162	0	162	0	162
42 2721 Development Services	613.43	1.06%	613	0	613	0	613
43 2724-24 Planning & Building	349.11	0.60%	349	0	349	0	349
44 2724-31 Community Services Building	35.12	0.06%	35	0	35	0	35
46 2725 Environmental Health	168.73	0.29%	169	0	169	0	169
52 4102-00 Mental Health	6,092.54	10.53%	6,093	0	6,093	0	6,093
53 4103-10 Health	6,131.02	10.60%	6,131	0	6,131	0	6,131
55 4120-00 Human Services Admin	171.13	0.30%	171	0	171	0	171
57 4581 Information Technology ISF	1,059.86	1.83%	1,060	0	1,060	0	1,060
61 5000 Trial Court Agency	2,573.11	4.45%	2,573	0	2,573	0	2,573
62 5101-00 Welfare	1,572.28	2.72%	1,572	0	1,572	0	1,572
64 6201 County Library	2,937.27	5.08%	2,937	0	2,937	0	2,937
65 6301 Bi-County Farm Advisor	657.62	1.14%	658	0	658	0	658
67 7201 Community Memorial Museum	1,473.66	2.55%	1,474	0	1,474	0	1,474
68 7203 Vets Memorial Community Bldg	3,150.30	5.44%	3,150	0	3,150	0	3,150
92 1103 Non-Departmental Expense	1,733.50	3.00%	1,733	0	1,733	0	1,733
98 2104 Grand Jury	188.22	0.33%	188	0	188	0	188
101 2125-08 DA-Criminal Investigation	812.50	1.40%	813	0	813	0	813
104 2127-00 Victim Services	623.88	1.08%	624	0	624	0	624

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**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2021-2022**

FY 2019-20  
 3/30/2021

**Tax Assessment Allocations**

**Dept:3 Tax Assessment**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
238 6201-35 Library-Literacy Prg	152.39	0.26%	\$152	\$0	\$152	\$0	\$152
<b>Subtotal</b>	57,865.14	100.00%	57,865	0	57,865	0	57,865
Direct Bills					0		0
<b>Total</b>					<b>\$57,865</b>		<b>\$57,865</b>

**Total**  
 Basis Units: County Cost  
 Source:

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**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2021-2022**

FY 2019-20  
 3/30/2021

**Allocation Summary**

**Dept:3 Tax Assessment**

Department	Tax Assessment	Total
5 1102 County Administrator	\$351	\$351
6 1201 Auditor-Controller	335	335
7 1202 Treasurer-Tax Collector	297	297
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	572	572
13 1105 Clerk of the Board	125	125
14 1203 Assessor	2,002	2,002
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	978	978
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
36 2401 Emergency Services	104	104
37 2402 Fire Services Administration	104	104
38 2601 Agricultural Commissioner	994	994
39 2706 Recorder	501	501
40 2709 Pub. Guardian/Conservator	33	33
41 2710 County Clerk	162	162
42 2721 Development Services	613	613
43 2724-24 Planning & Building	349	349
44 2724-31 Community Services Building	35	35
46 2725 Environmental Health	169	169
52 4102-00 Mental Health	6,093	6,093
53 4103-10 Health	6,131	6,131
55 4120-00 Human Services Admin	171	171
57 4581 Information Technology ISF	1,060	1,060
61 5000 Trial Court Agency	2,573	2,573
62 5101-00 Welfare	1,572	1,572
64 6201 County Library	2,937	2,937
65 6301 Bi-County Farm Advisor	658	658
67 7201 Community Memorial Museum	1,474	1,474
68 7203 Vets Memorial Community Bldg	3,150	3,150
92 1103 Non-Departmental Expense	1,733	1,733
98 2104 Grand Jury	188	188

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SUTTER COUNTY, CALIFORNIA  
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2021-2022

FY 2019-20  
3/30/2021

Allocation Summary

Dept:3 Tax Assessment

Department	Tax Assessment	Total
101 2125-08 DA-Criminal Investigation	\$813	\$813
104 2127-00 Victim Services	624	624
238 6201-35 Library-Literacy Prg	152	152
<b>Total</b>	<u>\$57,865</u>	<u>\$57,865</u>

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**SUTTER COUNTY, CALIFORNIA  
2 CFR PART 200 COST  
ALLOCATION PLAN  
FOR USE IN FY 2021-2022**

FY 2019-20

**External Audit  
Nature and Extent of Services**

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

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**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2021-2022**

FY 2019-20  
 3/30/2021

**A. Department Costs**

Dept:4 External Audit

Description		Amount	General Admin	External Audit
<b>Personnel Costs</b>				
Salaries	S	0	0	0
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>
Benefits	S	0	0	0
Subtotal - Personnel Costs		<u>0</u>	<u>0</u>	<u>0</u>
<b>Services &amp; Supplies Cost</b>				
Audit Costs	P	66,200	0	66,200
Subtotal - Services & Supplies		<u>66,200</u>	<u>0</u>	<u>66,200</u>
<b>Department Cost Total</b>		<b>66,200</b>	<b>0</b>	<b>66,200</b>
<b>Adjustments to Cost</b>				
Subtotal - Adjustments		<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Costs After Adjustments</b>		<b>66,200</b>	<b>0</b>	<b>66,200</b>
General Admin Distribution			0	0
<b>Grand Total</b>		<u><u>\$66,200</u></u>		<u><u>\$66,200</u></u>

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SUTTER COUNTY, CALIFORNIA  
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2021-2022

FY 2019-20  
3/30/2021

B. Incoming Costs - (Default Spread Expense%)

No Indirect Costs

Dept:4 External Audit

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**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2021-2022**

FY 2019-20  
 3/30/2021

External Audit Allocations

Dept:4 External Audit

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 1102 County Administrator	205	0.52%	\$342	\$0	\$342	\$0	\$342
6 1201 Auditor-Controller	257	0.65%	428	0	428	0	428
7 1202 Treasurer-Tax Collector	222	0.56%	370	0	370	0	370
8 1205 General Services Department	224	0.56%	373	0	373	0	373
9 1301 County Counsel	354	0.89%	590	0	590	0	590
10 1401 Human Resources	306	0.77%	510	0	510	0	510
11 1700 Building Maintenance	2,853	7.19%	4,757	0	4,757	0	4,757
12 1101 Board of Supervisors	227	0.57%	378	0	378	0	378
13 1105 Clerk of the Board	140	0.35%	233	0	233	0	233
14 1203 Assessor	317	0.80%	529	0	529	0	529
15 1204 Revenue Collection	920	2.32%	1,534	0	1,534	0	1,534
16 1502 Elections	339	0.85%	565	0	565	0	565
17 1600 Sheriff-Communications	387	0.97%	645	0	645	0	645
18 1920 Engineering Services	201	0.51%	335	0	335	0	335
19 1922 Water Resources	73	0.18%	122	0	122	0	122
21 1925-30 Emergency COVID-19	53	0.13%	88	0	88	0	88
22 2103 Sheriff's Court Bailiffs	33	0.08%	55	0	55	0	55
23 2106 Public Defender	347	0.87%	579	0	579	0	579
24 2112 Consolidated Courts	173	0.44%	288	0	288	0	288
25 2125 District Attorney	4	0.01%	7	0	7	0	7
26 2125-01 DA-Criminal Division	385	0.97%	642	0	642	0	642
29 2201 Sheriff-Coroner	1,042	2.62%	1,737	0	1,737	0	1,737
30 2205 Sheriff-Boat Patrol	74	0.19%	123	0	123	0	123
31 2208 Sheriff-Live Oak Contract	93	0.23%	155	0	155	0	155
32 2301 Sheriff-County Jail	1,241	3.13%	2,069	0	2,069	0	2,069
34 2304 Probation	1,121	2.82%	1,869	0	1,869	0	1,869
35 2309 Bi-County Juvenile Hall	14	0.04%	23	0	23	0	23
36 2401 Emergency Services	189	0.48%	315	0	315	0	315
37 2402 Fire Services Administration	168	0.42%	280	0	280	0	280
38 2601 Agricultural Commissioner	442	1.11%	737	0	737	0	737
39 2706 Recorder	196	0.49%	327	0	327	0	327
40 2709 Pub. Guardian/Conservator	171	0.43%	285	0	285	0	285
41 2710 County Clerk	171	0.43%	285	0	285	0	285
42 2721 Development Services	226	0.57%	377	0	377	0	377
43 2724-24 Planning & Building	194	0.49%	323	0	323	0	323
44 2724-31 Community Services Building	209	0.53%	348	0	348	0	348
45 2724-32 Code Enforcement Svcs	167	0.42%	278	0	278	0	278
46 2725 Environmental Health	180	0.45%	300	0	300	0	300
47 2726 Animal Control	13	0.03%	22	0	22	0	22
48 2727 CUPA	38	0.10%	63	0	63	0	63
49 3100 Road	1,305	3.29%	2,176	(3,113)	(937)	0	(937)
50 3200 County Airport	16	0.04%	27	0	27	0	27
51 3300 Transportation Development	9	0.02%	15	0	15	0	15

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**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2021-2022**

FY 2019-20  
 3/30/2021

External Audit Allocations

Dept:4 External Audit

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
52 4102-00 Mental Health	167	0.42%	\$278	\$(4,141)	\$(3,863)	\$0	\$(3,863)
53 4103-10 Health	399	1.00%	665	0	665	0	665
54 4104-00 Mental Health Service Act	7	0.02%	12	0	12	0	12
55 4120-00 Human Services Admin	284	0.72%	474	0	474	0	474
56 4580 Fleet Management ISF	1,723	4.34%	2,873	(2,761)	112	0	112
57 4581 Information Technology ISF	515	1.30%	859	(3,451)	(2,592)	0	(2,592)
58 4590 Liability Insurance ISF	21	0.05%	35	(2,761)	(2,726)	0	(2,726)
59 4591 Workers' Comp. Ins. ISF	76	0.19%	127	(2,761)	(2,634)	0	(2,634)
60 4595 Employee Wellness Services	128	0.32%	213	0	213	0	213
62 5101-00 Welfare	1,770	4.46%	2,951	(15,508)	(12,557)	0	(12,557)
63 5200 IHSS Public Authority	128	0.32%	213	0	213	0	213
64 6201 County Library	805	2.03%	1,342	0	1,342	0	1,342
65 6301 Bi-County Farm Advisor	200	0.50%	333	0	333	0	333
66 7101 Parks and Recreation	205	0.52%	342	0	342	0	342
67 7201 Community Memorial Museum	134	0.34%	223	0	223	0	223
68 7203 Vets Memorial Community Bldg	117	0.29%	195	0	195	0	195
69 0112 Child Supp Serv Reimb/Adjustme	356	0.90%	594	0	594	0	594
70 0140 County Local Revenue Fund	18	0.05%	30	0	30	0	30
72 0184 Sheriff Inmate Welfare	274	0.69%	457	0	457	0	457
74 0252 Emergency Medical Service	5	0.01%	8	0	8	0	8
75 0253 RLF CDBG Housing Rehabilitatio	8	0.02%	13	0	13	0	13
78 0289 EDBG PI Fund	7	0.02%	12	0	12	0	12
80 0301 County Service Area G	5	0.01%	8	0	8	0	8
81 0305 County Service Area F	1,616	4.07%	2,694	0	2,694	0	2,694
82 0309 County Service Area C	212	0.53%	353	0	353	0	353
83 0311 County Service Area D	204	0.51%	340	0	340	0	340
85 0321 Lo Canal Operations & Maintence	4	0.01%	7	0	7	0	7
90 0340 Co Consolid St Lighting District	13	0.03%	22	0	22	0	22
91 0395 Rio Ramaza Comm. Serv District	45	0.11%	75	0	75	0	75
92 1103 Non-Departmental Expense	392	0.99%	654	0	654	0	654
93 1209 General Revenues	38	0.10%	63	0	63	0	63
94 1801 Plant Acquisition	149	0.38%	248	0	248	0	248
95 1803 Capital Projects	17	0.04%	28	0	28	0	28
96 1911 General Insurance & Bonds	2	0.01%	3	0	3	0	3
97 1923 Flood Control	12	0.03%	20	0	20	0	20
98 2104 Grand Jury	111	0.28%	185	0	185	0	185
99 2109 Trial Court Funding	17	0.04%	28	0	28	0	28
101 2125-08 DA-Criminal Investigation	65	0.16%	108	0	108	0	108
104 2127-00 Victim Services	433	1.09%	722	0	722	0	722
105 2202 Net 5-Sheriff	2	0.01%	3	0	3	0	3
108 2303 Delinquency Prevention Commiss	17	0.04%	28	0	28	0	28
110 2703 Fish & Game Propagation	29	0.07%	48	0	48	0	48
111 2711 Domestic Violence Centers	4	0.01%	7	0	7	0	7

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**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2021-2022**

FY 2019-20  
 3/30/2021

External Audit Allocations

Dept:4 External Audit

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
113 3000 Urban area Resident St Lightning	13	0.03%	\$22	\$0	\$22	\$0	\$22
114 4102-01 Mental Health-Admin Support	759	1.91%	1,265	0	1,265	0	1,265
115 4102-02 Mental Health-Homeless Mgt	17	0.04%	28	0	28	0	28
116 4102-03 Mental Health-Crisis Clinic	430	1.08%	717	0	717	0	717
117 4102-04 Mental Health-Community Ser	76	0.19%	127	0	127	0	127
118 4102-07 Mental Health-Inpatient	1,094	2.76%	1,824	0	1,824	0	1,824
119 4102-08 Mental Health-Managed Care	8	0.02%	13	0	13	0	13
121 4102-10 Mental Health-Non IMD	30	0.08%	50	0	50	0	50
122 4102-12 Mental Health-Day Treatment/	8	0.02%	13	0	13	0	13
125 4102-15 Mental Health-Conditional Rel	12	0.03%	20	0	20	0	20
126 4102-16 Mental Health-Outpatient/Adu	995	2.51%	1,659	0	1,659	0	1,659
127 4102-17 Mental Health-Outpatient/Chik	767	1.93%	1,279	0	1,279	0	1,279
130 4102-22 Mental Health-Camp Singer	1	0.00%	2	0	2	0	2
132 4102-26 Mental Health-Sutter County E	288	0.73%	480	0	480	0	480
134 4102-31 Mental Health-CSS/Admin Su	4	0.01%	7	0	7	0	7
137 4102-35 Mental Health-CSS/Direct/Cas	4	0.01%	7	0	7	0	7
140 4102-41 Mental Health-Alcohol Admin	259	0.65%	432	0	432	0	432
141 4102-42 Mental Health-Prevention	372	0.94%	620	0	620	0	620
143 4102-48 Mental Health-Sutter Co CW E	263	0.66%	438	0	438	0	438
144 4102-50 Mental Health-Drug Outpatien	5	0.01%	8	0	8	0	8
145 4102-51 Mental Health-OFC	331	0.83%	552	0	552	0	552
148 4102-54 Mental Health-First Steps	425	1.07%	709	0	709	0	709
149 4102-58 Mental Health-Drug Court SC	269	0.68%	448	0	448	0	448
152 4102-65 Mental Health-UR/QI Program	331	0.83%	552	0	552	0	552
154 4102-72 Mental Health-Local Comm Cc	279	0.70%	465	0	465	0	465
157 4102-82 Mental Health-Forensic	322	0.81%	537	0	537	0	537
158 4102-701 Mental Health-Youth and Far	542	1.37%	904	0	904	0	904
159 4102-702 Mental Health-Youth & Fam	355	0.89%	592	0	592	0	592
160 4102-704 Mental Health-Adult FSP Ser	342	0.86%	570	0	570	0	570
161 4102-705 Mental Health-Adult Non-FSP	575	1.45%	959	0	959	0	959
162 4102-706 Mental Health-Ethnic Outrea	451	1.14%	752	0	752	0	752
163 4102-707 Mental Health-MHSA Homek	2	0.01%	3	0	3	0	3
164 4102-712 Mental Health-Community Pr	563	1.42%	939	0	939	0	939
165 4102-714 Mental Health-MH Serv Act I	1	0.00%	2	0	2	0	2
166 4102-715 Mental Health-Work Educatio	31	0.08%	52	0	52	0	52
167 4102-716 Mental Health-Innovation	1	0.00%	2	0	2	0	2
168 4102-717 Mental Health-Administrative	317	0.80%	529	0	529	0	529
169 4103-12 Health-Children & Family	9	0.02%	15	0	15	0	15
170 4103-15 Health-Vital Statistics	5	0.01%	8	0	8	0	8
171 4103-20 Health-CCS	68	0.17%	113	0	113	0	113
172 4103-22 Health-Homeless Pilot	159	0.40%	265	0	265	0	265
173 4103-26 Health-MCH	31	0.08%	52	0	52	0	52
174 4103-29 Health-Foster Care	15	0.04%	25	0	25	0	25

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2021-2022**

FY 2019-20  
 3/30/2021

External Audit Allocations

Dept:4 External Audit

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
175 4103-30 Health-Nursing Admin	24	0.06%	\$40	\$0	\$40	\$0	\$40
176 4103-31 Health-CHDP	16	0.04%	27	0	27	0	27
177 4103-33 Health-CMSP Local Health Cc	29	0.07%	48	0	48	0	48
178 4103-35 Health-Field Nursing	45	0.11%	75	0	75	0	75
179 4103-36 Health-Bioterrorism	35	0.09%	58	0	58	0	58
180 4103-37 Health-Pandemic Flu Prepared	12	0.03%	20	0	20	0	20
181 4103-38 Health-Acute Communicable I	50	0.13%	83	0	83	0	83
182 4103-39 Health-Immunization Grant	5	0.01%	8	0	8	0	8
183 4103-40 Health-WIC Nutrition	142	0.36%	237	0	237	0	237
184 4103-43 Health-Homeland Security Gr	8	0.02%	13	0	13	0	13
185 4103-45 Health-WIC Breast Feeding P	13	0.03%	22	0	22	0	22
187 4103-50 Health-Laboratory	38	0.10%	63	0	63	0	63
188 4103-51 Health-AIDS Surveillance	1	0.00%	2	0	2	0	2
189 4103-53 Health-Tuberculosis	1	0.00%	2	0	2	0	2
190 4103-54 Health-Chlamydia	2	0.01%	3	0	3	0	3
191 4103-55 Health-Lead Poisoning	7	0.02%	12	0	12	0	12
192 4103-56 Health-St Tuberculosis Grant	1	0.00%	2	0	2	0	2
194 4103-58 COVID-19 PHEP Grant	10	0.03%	17	0	17	0	17
195 4103-60 Health-Health Education	40	0.10%	67	0	67	0	67
198 4103-66 Health-Supp Nutritional Asst F	52	0.13%	87	0	87	0	87
201 4103-69 Health - Oral Care	41	0.10%	68	0	68	0	68
202 4103-78 Health-Injury Prevention	5	0.01%	8	0	8	0	8
203 4103-81 Health-Public Health Clinic	29	0.07%	48	0	48	0	48
204 4103-90 COVID-19 CDDSS Roomkey	2	0.01%	3	0	3	0	3
205 4103-98 Health - Prop 56 Tobacco Tru	3	0.01%	5	0	5	0	5
206 4103-99 Health-Tobacco Control	106	0.27%	177	0	177	0	177
209 4120-12 Children & Families	5	0.01%	8	0	8	0	8
211 4121-758 Homeless Better Way Prog	143	0.36%	238	0	238	0	238
212 4134-00 Jail Medical	45	0.11%	75	0	75	0	75
213 4134-72 Jail Medical-LCC	1	0.00%	2	0	2	0	2
215 4151-91 COVID-19 HCFC Emergency	18	0.05%	30	0	30	0	30
220 4400 Sutter Co Waterworks Dist #1	216	0.54%	360	0	360	0	360
221 5101-05 Welfare-Social Workers Empy	141	0.36%	235	0	235	0	235
223 5101-10 Welfare-Admin Support	482	1.21%	804	0	804	0	804
225 5101-20 Welfare-Social Services	547	1.38%	912	0	912	0	912
226 5101-26 Homeless Support Prog	10	0.03%	17	0	17	0	17
227 5101-30 Welfare-Eligibility & Nonservic	330	0.83%	550	0	550	0	550
228 5101-35 Welfare-Welfare Fraud	22	0.06%	37	0	37	0	37
229 5101-40 Welfare-Clerical Support	3	0.01%	5	0	5	0	5
230 5101-45 Welfare-Adults	85	0.21%	142	0	142	0	142
237 5601 Veterans Service Officer	1	0.00%	2	0	2	0	2
238 6201-35 Library-Literacy Prg	23	0.06%	38	0	38	0	38
240 7204 Ettl Hall	55	0.14%	92	0	92	0	92

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**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2021-2022**

FY 2019-20  
 3/30/2021

**External Audit Allocations**

Dept:4 External Audit

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<b>Subtotal</b>	39,706	100.00%	66,200	(34,496)	31,704	0	31,704
Direct Bills					34,496		34,496
<b>Total</b>					<b>\$66,200</b>		<b>\$66,200</b>

Basis Units: Number of Warrants  
 Source:

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**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2021-2022**

FY 2019-20  
 3/30/2021

**Allocation Summary**

Dept:4 External Audit

Department	External Audit	Total
0 Direct Billed	\$34,496	\$34,496
5 1102 County Administrator	342	342
6 1201 Auditor-Controller	428	428
7 1202 Treasurer-Tax Collector	370	370
8 1205 General Services Department	373	373
9 1301 County Counsel	590	590
10 1401 Human Resources	510	510
11 1700 Building Maintenance	4,757	4,757
12 1101 Board of Supervisors	378	378
13 1105 Clerk of the Board	233	233
14 1203 Assessor	529	529
15 1204 Revenue Collection	1,534	1,534
16 1502 Elections	565	565
17 1600 Sheriff-Communications	645	645
18 1920 Engineering Services	335	335
19 1922 Water Resources	122	122
21 1925-30 Emergency COVID-19	88	88
22 2103 Sheriff's Court Bailiffs	55	55
23 2106 Public Defender	579	579
24 2112 Consolidated Courts	288	288
25 2125 District Attorney	7	7
26 2125-01 DA-Criminal Division	642	642
29 2201 Sheriff-Coroner	1,737	1,737
30 2205 Sheriff-Boat Patrol	123	123
31 2208 Sheriff-Live Oak Contract	155	155
32 2301 Sheriff-County Jail	2,069	2,069
34 2304 Probation	1,869	1,869
35 2309 Bi-County Juvenile Hall	23	23
36 2401 Emergency Services	315	315
37 2402 Fire Services Administration	280	280
38 2601 Agricultural Commissioner	737	737
39 2706 Recorder	327	327
40 2709 Pub. Guardian/Conservator	285	285
41 2710 County Clerk	285	285
42 2721 Development Services	377	377
43 2724-24 Planning & Building	323	323
44 2724-31 Community Services Building	348	348
45 2724-32 Code Enforcement Svcs	278	278
46 2725 Environmental Health	300	300
47 2726 Animal Control	22	22
48 2727 CUPA	63	63

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**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2021-2022**

FY 2019-20  
 3/30/2021

**Allocation Summary**

Dept:4 External Audit

Department	External Audit	Total
49 3100 Road	\$(937)	\$(937)
50 3200 County Airport	27	27
51 3300 Transportation Development	15	15
52 4102-00 Mental Health	(3,863)	(3,863)
53 4103-10 Health	665	665
54 4104-00 Mental Health Service Act	12	12
55 4120-00 Human Services Admin	474	474
56 4580 Fleet Management ISF	112	112
57 4581 Information Technology ISF	(2,592)	(2,592)
58 4590 Liability Insurance ISF	(2,726)	(2,726)
59 4591 Workers' Comp. Ins. ISF	(2,634)	(2,634)
60 4595 Employee Wellness Services	213	213
62 5101-00 Welfare	(12,557)	(12,557)
63 5200 IHSS Public Authority	213	213
64 6201 County Library	1,342	1,342
65 6301 Bi-County Farm Advisor	333	333
66 7101 Parks and Recreation	342	342
67 7201 Community Memorial Museum	223	223
68 7203 Vets Memorial Community Bldg	195	195
69 0112 Child Supp Serv Reimb/Adjustme	594	594
70 0140 County Local Revenue Fund	30	30
72 0184 Sheriff Inmate Welfare	457	457
74 0252 Emergency Medical Service	8	8
75 0253 RLF CDBG Housing Rehabilitatio	13	13
78 0289 EDBG PI Fund	12	12
80 0301 County Service Area G	8	8
81 0305 County Service Area F	2,694	2,694
82 0309 County Service Area C	353	353
83 0311 County Service Area D	340	340
85 0321 Lo Canal Operations & Maintence	7	7
90 0340 Co Consolid St Lighting District	22	22
91 0395 Rio Ramaza Comm. Serv District	75	75
92 1103 Non-Departmental Expense	654	654
93 1209 General Revenues	63	63
94 1801 Plant Acquisition	248	248
95 1803 Capital Projects	28	28
96 1911 General Insurance & Bonds	3	3
97 1923 Flood Control	20	20
98 2104 Grand Jury	185	185
99 2109 Trial Court Funding	28	28
101 2125-08 DA-Criminal Investigation	108	108

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**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2021-2022**

FY 2019-20  
 3/30/2021

**Allocation Summary**

Dept:4 External Audit

Department	External Audit	Total
104 2127-00 Victim Services	\$722	\$722
105 2202 Net 5-Sheriff	3	3
108 2303 Delinquency Prevention Commiss	28	28
110 2703 Fish & Game Propagation	48	48
111 2711 Domestic Violence Centers	7	7
113 3000 Urban area Resident St Lightning	22	22
114 4102-01 Mental Health-Admin Support	1,265	1,265
115 4102-02 Mental Health-Homeless Mgt	28	28
116 4102-03 Mental Health-Crisis Clinic	717	717
117 4102-04 Mental Health-Community Ser	127	127
118 4102-07 Mental Health-Inpatient	1,824	1,824
119 4102-08 Mental Health-Managed Care	13	13
121 4102-10 Mental Health-Non IMD	50	50
122 4102-12 Mental Health-Day Treatment	13	13
125 4102-15 Mental Health-Conditional Rel	20	20
126 4102-16 Mental Health-Outpatient/Adu	1,659	1,659
127 4102-17 Mental Health-Outpatient/Chil	1,279	1,279
130 4102-22 Mental Health-Camp Singer	2	2
132 4102-26 Mental Health-Sutter County E	480	480
134 4102-31 Mental Health-CSS/Admin Su	7	7
137 4102-35 Mental Health-CSS/Direct/Cas	7	7
140 4102-41 Mental Health-Alcohol Admin	432	432
141 4102-42 Mental Health-Prevention	620	620
143 4102-48 Mental Health-Sutter Co CW I	438	438
144 4102-50 Mental Health-Drug Outpatien	8	8
145 4102-51 Mental Health-OFC	552	552
148 4102-54 Mental Health-First Steps	709	709
149 4102-58 Mental Health-Drug Court SC	448	448
152 4102-65 Mental Health-UR/QI Program	552	552
154 4102-72 Mental Health-Local Comm Co	465	465
157 4102-82 Mental Health-Forensic	537	537
158 4102-701 Mental Health-Youth and Far	904	904
159 4102-702 Mental Health-Yourth & Fam	592	592
160 4102-704 Mental Health-Adult FSP Ser	570	570
161 4102-705 Mental Health-Adult Non-FSP	959	959
162 4102-706 Mental Health-Ethnic Outrea	752	752
163 4102-707 Mental Health-MHSA Homek	3	3
164 4102-712 Mental Health-Community Pr	939	939
165 4102-714 Mental Health-MH Serv Act I	2	2
166 4102-715 Mental Health-Work Educatio	52	52
167 4102-716 Mental Health-Innovation	2	2

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**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2021-2022**

FY 2019-20  
 3/30/2021

**Allocation Summary**

Dept:4 External Audit

Department	External Audit	Total
168 4102-717 Mental Health-Administrative	\$529	\$529
169 4103-12 Health-Children & Family	15	15
170 4103-15 Health-Vital Statistics	8	8
171 4103-20 Health-CCS	113	113
172 4103-22 Health-Homeless Pilot	265	265
173 4103-26 Health-MCH	52	52
174 4103-29 Health-Foster Care	25	25
175 4103-30 Health-Nursing Admin	40	40
176 4103-31 Health-CHDP	27	27
177 4103-33 Health-CMSP Local Health Cc	48	48
178 4103-35 Health-Field Nursing	75	75
179 4103-36 Health-Bioterrorism	58	58
180 4103-37 Health-Pandemic Flu Prepared	20	20
181 4103-38 Health-Acute Communicable I	83	83
182 4103-39 Health-Immunization Grant	8	8
183 4103-40 Health-WIC Nutrition	237	237
184 4103-43 Health-Homeland Security Gra	13	13
185 4103-45 Health-WIC Breast Feeding P	22	22
187 4103-50 Health-Laboratory	63	63
188 4103-51 Health-AIDS Surveillance	2	2
189 4103-53 Health-Tuberculosis	2	2
190 4103-54 Health-Chlamydia	3	3
191 4103-55 Health-Lead Poisoning	12	12
192 4103-56 Health-St Tuberculosis Grant	2	2
194 4103-58 COVID-19 PHEP Grant	17	17
195 4103-60 Health-Health Education	67	67
198 4103-66 Health-Supp Nutritional Asst F	87	87
201 4103-69 Health - Oral Care	68	68
202 4103-78 Health-Injury Prevention	8	8
203 4103-81 Health-Public Health Clinic	48	48
204 4103-90 COVID-19 CDDSS Roomkey	3	3
205 4103-98 Health - Prop 56 Tobacco Tru	5	5
206 4103-99 Health-Tobacco Control	177	177
209 4120-12 Children & Families	8	8
211 4121-758 Homeless Better Way Prog	238	238
212 4134-00 Jail Medical	75	75
213 4134-72 Jail Medical-LCC	2	2
215 4151-91 COVID-19 HCFC Emergency	30	30
220 4400 Sutter Co Waterworks Dist #1	360	360
221 5101-05 Welfare-Social Workers Empy	235	235
223 5101-10 Welfare-Admin Support	804	804

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SUTTER COUNTY, CALIFORNIA  
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2021-2022

FY 2019-20  
3/30/2021

Allocation Summary

Dept:4 External Audit

Department	External Audit	Total
225 5101-20 Welfare-Social Services	\$912	\$912
226 5101-26 Homeless Support Prog	17	17
227 5101-30 Welfare-Eligibility & Nonservic	550	550
228 5101-35 Welfare-Welfare Fraud	37	37
229 5101-40 Welfare-Clerical Support	5	5
230 5101-45 Welfare-Adults	142	142
237 5601 Veterans Service Officer	2	2
238 6201-35 Library-Literacy Prg	38	38
240 7204 Ettl Hall	92	92
<b>Total</b>	<u>\$66,200</u>	<u>\$66,200</u>

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**SUTTER COUNTY, CALIFORNIA  
2 CFR PART 200 COST  
ALLOCATION PLAN  
FOR USE IN FY 2021-2022**

FY 2019-20

**1102 County Administrator  
Nature and Extent of Services**

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

Costs of the CAO are allowable for plan purposes and are categorized and allocated as follows:

1. Budget Preparation includes preparation of the proposed budget, and administration of the final budget.
2. Departmental Assistance includes assisting departments.
3. Direct Identified is time spent on activities that benefit only one fund or department. Not allocated in current year.
4. General Government are general activities that are required to carry out the overall responsibilities of local governments but do not benefit any department.
5. The Administration function is time spent on departmental activities for a common or joint purpose benefiting more than one fund or department.
6. COVID-19 function is time spent on activities that pertain to the COVID-19 public health emergency which is not allocated.

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2021-2022**

FY 2019-20  
 3/30/2021

**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	779,027	403,847	164,297	34,433	9,270	66,763	100,417
<i>Salary % Split</i>			<i>51.84%</i>	<i>21.09%</i>	<i>4.42%</i>	<i>1.19%</i>	<i>8.57%</i>	<i>12.89%</i>
Benefits	S	336,574	174,480	70,983	14,877	4,005	28,844	43,384
<b>Subtotal - Personnel Costs</b>		<b>1,115,600</b>	<b>578,327</b>	<b>235,280</b>	<b>49,310</b>	<b>13,276</b>	<b>95,607</b>	<b>143,801</b>
<b>Services &amp; Supplies Cost</b>								
Services & Supplies	S	115,557	59,905	24,371	5,108	1,375	9,903	14,895
Intrafund Costs	S	302	157	64	13	4	26	39
Transfer In	S	6,134	3,180	1,294	271	73	526	791
Equipment Replacement	D	1,900	0	0	0	0	0	0
<b>Subtotal - Services &amp; Supplies</b>		<b>123,893</b>	<b>63,241</b>	<b>25,728</b>	<b>5,392</b>	<b>1,452</b>	<b>10,455</b>	<b>15,725</b>
<b>Department Cost Total</b>		<b>1,239,494</b>	<b>641,569</b>	<b>261,009</b>	<b>54,702</b>	<b>14,727</b>	<b>106,062</b>	<b>159,526</b>
<b>Adjustments to Cost</b>								
Equipment Replacement	D	(1,900)	0	0	0	0	0	0
<b>Subtotal - Adjustments</b>		<b>(1,900)</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>1,237,594</b>	<b>641,569</b>	<b>261,009</b>	<b>54,702</b>	<b>14,727</b>	<b>106,062</b>	<b>159,526</b>
General Admin Distribution			(641,569)	280,953	58,882	15,853	114,166	171,716
<b>Grand Total</b>		<b>\$1,237,594</b>		<b>\$541,961</b>	<b>\$113,583</b>	<b>\$30,580</b>	<b>\$220,228</b>	<b>\$331,241</b>
							not allocated	not allocated

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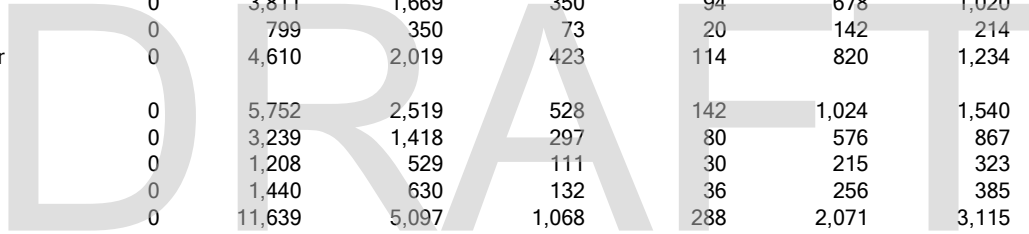
**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2021-2022**

FY 2019-20  
 3/30/2021

**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	\$3,708	\$777	\$209	\$1,507	\$2,266
1 Courthouse East	19	0	8	2	0	3	5
Subtotal - Building Occupancy	8,486	0	3,716	779	210	1,510	2,271
2 Equip Deprec	2,764	0	1,210	254	68	492	740
Subtotal - Equipment Depreciation	2,764	0	1,210	254	68	492	740
3 Tax Assessment	351	0	154	32	9	62	94
Subtotal - Tax Assessment	351	0	154	32	9	62	94
4 External Audit	342	0	150	31	8	61	91
Subtotal - External Audit	342	0	150	31	8	61	91
5 Personnel/Budget Prep	0	3,811	1,669	350	94	678	1,020
5 Departmental Assistance	0	799	350	73	20	142	214
Subtotal - 1102 County Administrator	0	4,610	2,019	423	114	820	1,234
6 Departmental Accounting	0	5,752	2,519	528	142	1,024	1,540
6 Payroll Accounting	0	3,239	1,418	297	80	576	867
6 Claims Accounting	0	1,208	529	111	30	215	323
6 Internal Audit-County Wide	0	1,440	630	132	36	256	385
Subtotal - 1201 Auditor-Controller	0	11,639	5,097	1,068	288	2,071	3,115
8 Purchasing	0	336	147	31	8	60	90
Subtotal - 1205 General Services Depa	0	336	147	31	8	60	90
9 Legal Assistance	0	48,554	21,263	4,456	1,200	8,640	12,995
Subtotal - 1301 County Counsel	0	48,554	21,263	4,456	1,200	8,640	12,995
10 Employee/Labor Relations	0	4,472	1,958	410	111	796	1,197
10 Recruitment/Class Non-MSS	0	5,007	2,193	460	124	891	1,340
Subtotal - 1401 Human Resources	0	9,479	4,151	870	234	1,687	2,537
11 Maintenance	0	11,886	5,205	1,091	294	2,115	3,181
11 Grounds	0	3,228	1,413	296	80	574	864



**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2021-2022**

FY 2019-20  
 3/30/2021

**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	\$10,826	\$4,741	\$994	\$268	\$1,927	\$2,898
11 Direct Expenditure	0	793	347	73	20	141	212
Subtotal - 1700 Building Maintenance	0	26,733	11,707	2,453	661	4,757	7,155
<b>Total Incoming</b>	<b>11,942</b>	<b>101,350</b>	<b>49,613</b>	<b>10,398</b>	<b>2,799</b>	<b>20,160</b>	<b>30,323</b>
<b>C. Total Allocated</b>		<b>\$1,350,886</b>	<b>\$591,574</b>	<b>\$123,981</b>	<b>\$33,379</b>	<b>\$240,388</b>	<b>\$361,564</b>
			43.79%	9.18%	2.47%	17.79%	26.76%

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**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2021-2022**

FY 2019-20  
 3/30/2021

Personnel/Budget Prep Allocations

Dept:5 1102 County Administrator

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 1102 County Administrator	7	0.70%	\$3,811	\$0	\$3,811	\$0	\$3,811
6 1201 Auditor-Controller	14	1.39%	7,623	0	7,623	623	8,245
7 1202 Treasurer-Tax Collector	7	0.70%	3,811	0	3,811	311	4,123
8 1205 General Services Department	7	0.70%	3,811	0	3,811	311	4,123
9 1301 County Counsel	11	1.09%	5,989	0	5,989	489	6,478
10 1401 Human Resources	11	1.09%	5,989	0	5,989	489	6,478
11 1700 Building Maintenance	25	2.49%	13,612	0	13,612	1,112	14,724
12 1101 Board of Supervisors	6	0.60%	3,267	0	3,267	267	3,534
13 1105 Clerk of the Board	3	0.30%	1,633	0	1,633	133	1,767
14 1203 Assessor	17	1.69%	9,256	0	9,256	756	10,012
15 1204 Revenue Collection	2	0.20%	1,089	0	1,089	89	1,178
16 1502 Elections	7	0.70%	3,811	0	3,811	311	4,123
17 1600 Sheriff-Communications	18	1.79%	9,800	0	9,800	800	10,601
18 1920 Engineering Services	6	0.60%	3,267	0	3,267	267	3,534
22 2103 Sheriff's Court Bailiffs	13	1.29%	7,078	0	7,078	578	7,656
23 2106 Public Defender	1	0.10%	544	0	544	44	589
25 2125 District Attorney	2	0.20%	1,089	0	1,089	89	1,178
26 2125-01 DA-Criminal Division	12	1.19%	6,534	0	6,534	534	7,067
29 2201 Sheriff-Coroner	49	4.88%	26,679	0	26,679	2,179	28,858
30 2205 Sheriff-Boat Patrol	1	0.10%	544	0	544	44	589
31 2208 Sheriff-Live Oak Contract	8	0.80%	4,356	0	4,356	356	4,712
32 2301 Sheriff-County Jail	52	5.17%	28,312	0	28,312	2,313	30,625
34 2304 Probation	45	4.48%	24,501	0	24,501	2,001	26,502
36 2401 Emergency Services	2	0.20%	1,089	0	1,089	89	1,178
37 2402 Fire Services Administration	1	0.10%	544	0	544	44	589
38 2601 Agricultural Commissioner	22	2.19%	11,978	0	11,978	978	12,957
39 2706 Recorder	7	0.70%	3,811	0	3,811	311	4,123
40 2709 Pub. Guardian/Conservator	3	0.30%	1,633	0	1,633	133	1,767
42 2721 Development Services	11	1.09%	5,989	0	5,989	489	6,478
43 2724-24 Planning & Building	4	0.40%	2,178	0	2,178	178	2,356
44 2724-31 Community Services Building	2	0.20%	1,089	0	1,089	89	1,178
45 2724-32 Code Enforcement Svcs	1	0.10%	544	0	544	44	589
46 2725 Environmental Health	6	0.60%	3,267	0	3,267	267	3,534
47 2726 Animal Control	2	0.20%	1,089	0	1,089	89	1,178
49 3100 Road	24	2.39%	13,067	0	13,067	1,067	14,135
53 4103-10 Health	10	1.00%	5,445	0	5,445	445	5,889
55 4120-00 Human Services Admin	13	1.29%	7,078	0	7,078	578	7,656
56 4580 Fleet Management ISF	4	0.40%	2,178	0	2,178	178	2,356
57 4581 Information Technology ISF	14	1.39%	7,623	0	7,623	623	8,245
59 4591 Workers' Comp. Ins. ISF	2	0.20%	1,089	0	1,089	89	1,178
64 6201 County Library	16	1.59%	8,711	0	8,711	712	9,423
65 6301 Bi-County Farm Advisor	3	0.30%	1,633	0	1,633	133	1,767
67 7201 Community Memorial Museum	3	0.30%	1,633	0	1,633	133	1,767

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**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2021-2022**

FY 2019-20  
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Personnel/Budget Prep Allocations

Dept:5 1102 County Administrator

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
69 0112 Child Supp Serv Reimb/Adjustme	21	2.09%	\$11,434	\$0	\$11,434	\$934	\$12,368
72 0184 Sheriff Inmate Welfare	2	0.20%	1,089	0	1,089	89	1,178
81 0305 County Service Area F	16	1.59%	8,711	0	8,711	712	9,423
92 1103 Non-Departmental Expense	18	1.79%	9,800	0	9,800	800	10,601
101 2125-08 DA-Criminal Investigation	7	0.70%	3,811	0	3,811	311	4,123
103 2125-72 Local Community Correction A	1	0.10%	544	0	544	44	589
104 2127-00 Victim Services	8	0.80%	4,356	0	4,356	356	4,712
105 2202 Net 5-Sheriff	2	0.20%	1,089	0	1,089	89	1,178
114 4102-01 Mental Health-Admin Support	32	3.18%	17,423	0	17,423	1,423	18,846
116 4102-03 Mental Health-Crisis Clinic	31	3.08%	16,879	0	16,879	1,379	18,257
118 4102-07 Mental Health-Inpatient	43	4.28%	23,412	0	23,412	1,912	25,324
126 4102-16 Mental Health-Outpatient/Adu	12	1.19%	6,534	0	6,534	534	7,067
127 4102-17 Mental Health-Outpatient/Chik	19	1.89%	10,345	0	10,345	845	11,190
133 4102-29 Mental Health-Yuba County B	4	0.40%	2,178	0	2,178	178	2,356
141 4102-42 Mental Health-Prevention	1	0.10%	544	0	544	44	589
143 4102-48 Mental Health-Sutter Co CW E	2	0.20%	1,089	0	1,089	89	1,178
145 4102-51 Mental Health-OFC	4	0.40%	2,178	0	2,178	178	2,356
148 4102-54 Mental Health-First Steps	5	0.50%	2,722	0	2,722	222	2,945
152 4102-65 Mental Health-UR/QI Program	5	0.50%	2,722	0	2,722	222	2,945
154 4102-72 Mental Health-Local Comm Cc	4	0.40%	2,178	0	2,178	178	2,356
157 4102-82 Mental Health-Forensic	6	0.60%	3,267	0	3,267	267	3,534
158 4102-701 Mental Health-Youth and Far	7	0.70%	3,811	0	3,811	311	4,123
159 4102-702 Mental Health-Youth & Fam	4	0.40%	2,178	0	2,178	178	2,356
160 4102-704 Mental Health-Adult FSP Ser	11	1.09%	5,989	0	5,989	489	6,478
161 4102-705 Mental Health-Adult Non-FSP	14	1.39%	7,623	0	7,623	623	8,245
162 4102-706 Mental Health-Ethnic Outrea	8	0.80%	4,356	0	4,356	356	4,712
164 4102-712 Mental Health-Community Pr	7	0.70%	3,811	0	3,811	311	4,123
168 4102-717 Mental Health-Administrative	1	0.10%	544	0	544	44	589
171 4103-20 Health-CCS	6	0.60%	3,267	0	3,267	267	3,534
173 4103-26 Health-MCH	1	0.10%	544	0	544	44	589
175 4103-30 Health-Nursing Admin	3	0.30%	1,633	0	1,633	133	1,767
176 4103-31 Health-CHDP	1	0.10%	544	0	544	44	589
177 4103-33 Health-CMSP Local Health Cc	1	0.10%	544	0	544	44	589
178 4103-35 Health-Field Nursing	1	0.10%	544	0	544	44	589
179 4103-36 Health-Bioterrorism	2	0.20%	1,089	0	1,089	89	1,178
181 4103-38 Health-Acute Communicable I	5	0.50%	2,722	0	2,722	222	2,945
183 4103-40 Health-WIC Nutrition	8	0.80%	4,356	0	4,356	356	4,712
195 4103-60 Health-Health Education	2	0.20%	1,089	0	1,089	89	1,178
198 4103-66 Health-Supp Nutritional Asst F	1	0.10%	544	0	544	44	589
201 4103-69 Health - Oral Care	2	0.20%	1,089	0	1,089	89	1,178
203 4103-81 Health-Public Health Clinic	3	0.30%	1,633	0	1,633	133	1,767
206 4103-99 Health-Tobacco Control	2	0.20%	1,089	0	1,089	89	1,178
221 5101-05 Welfare-Social Workers Empy	17	1.69%	9,256	0	9,256	756	10,012

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2021-2022**

FY 2019-20  
 3/30/2021

**Personnel/Budget Prep Allocations**

**Dept:5 1102 County Administrator**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
223 5101-10 Welfare-Admin Support	9	0.90%	\$4,900	\$0	\$4,900	\$400	\$5,300
224 5101-15 Welfare-Non-Welfare Admin S	3	0.30%	1,633	0	1,633	133	1,767
225 5101-20 Welfare-Social Services	31	3.08%	16,879	0	16,879	1,379	18,257
227 5101-30 Welfare-Eligibility & Nonservic	124	12.34%	67,514	0	67,514	5,515	73,029
228 5101-35 Welfare-Welfare Fraud	4	0.40%	2,178	0	2,178	178	2,356
230 5101-45 Welfare-Adults	10	1.00%	5,445	0	5,445	445	5,889
<b>Subtotal</b>	1,005	100.00%	547,191	0	547,191	44,383	591,574
Direct Bills					0		0
<b>Total</b>					<b>\$547,191</b>		<b>\$591,574</b>

Basis Units: Number of Employees  
 Source:

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**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2021-2022**

FY 2019-20  
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Departmental Assistance Allocations

Dept:5 1102 County Administrator

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 1102 County Administrator	7	0.70%	\$799	\$0	\$799	\$0	\$799
6 1201 Auditor-Controller	14	1.39%	1,598	0	1,598	130	1,728
7 1202 Treasurer-Tax Collector	7	0.70%	799	0	799	65	864
8 1205 General Services Department	7	0.70%	799	0	799	65	864
9 1301 County Counsel	11	1.09%	1,255	0	1,255	103	1,358
10 1401 Human Resources	11	1.09%	1,255	0	1,255	103	1,358
11 1700 Building Maintenance	25	2.49%	2,853	0	2,853	233	3,086
12 1101 Board of Supervisors	6	0.60%	685	0	685	56	741
13 1105 Clerk of the Board	3	0.30%	342	0	342	28	370
14 1203 Assessor	17	1.69%	1,940	0	1,940	158	2,098
15 1204 Revenue Collection	2	0.20%	228	0	228	19	247
16 1502 Elections	7	0.70%	799	0	799	65	864
17 1600 Sheriff-Communications	18	1.79%	2,054	0	2,054	168	2,222
18 1920 Engineering Services	6	0.60%	685	0	685	56	741
22 2103 Sheriff's Court Bailiffs	13	1.29%	1,483	0	1,483	121	1,605
23 2106 Public Defender	1	0.10%	114	0	114	9	123
25 2125 District Attorney	2	0.20%	228	0	228	19	247
26 2125-01 DA-Criminal Division	12	1.19%	1,369	0	1,369	112	1,481
29 2201 Sheriff-Coroner	49	4.88%	5,591	0	5,591	457	6,048
30 2205 Sheriff-Boat Patrol	1	0.10%	114	0	114	9	123
31 2208 Sheriff-Live Oak Contract	8	0.80%	913	0	913	75	987
32 2301 Sheriff-County Jail	52	5.17%	5,934	0	5,934	485	6,418
34 2304 Probation	45	4.48%	5,135	0	5,135	419	5,554
36 2401 Emergency Services	2	0.20%	228	0	228	19	247
37 2402 Fire Services Administration	1	0.10%	114	0	114	9	123
38 2601 Agricultural Commissioner	22	2.19%	2,510	0	2,510	205	2,715
39 2706 Recorder	7	0.70%	799	0	799	65	864
40 2709 Pub. Guardian/Conservator	3	0.30%	342	0	342	28	370
42 2721 Development Services	11	1.09%	1,255	0	1,255	103	1,358
43 2724-24 Planning & Building	4	0.40%	456	0	456	37	494
44 2724-31 Community Services Building	2	0.20%	228	0	228	19	247
45 2724-32 Code Enforcement Svcs	1	0.10%	114	0	114	9	123
46 2725 Environmental Health	6	0.60%	685	0	685	56	741
47 2726 Animal Control	2	0.20%	228	0	228	19	247
49 3100 Road	24	2.39%	2,739	0	2,739	224	2,962
53 4103-10 Health	10	1.00%	1,141	0	1,141	93	1,234
55 4120-00 Human Services Admin	13	1.29%	1,483	0	1,483	121	1,605
56 4580 Fleet Management ISF	4	0.40%	456	0	456	37	494
57 4581 Information Technology ISF	14	1.39%	1,598	0	1,598	130	1,728
59 4591 Workers' Comp. Ins. ISF	2	0.20%	228	0	228	19	247
64 6201 County Library	16	1.59%	1,826	0	1,826	149	1,975
65 6301 Bi-County Farm Advisor	3	0.30%	342	0	342	28	370
67 7201 Community Memorial Museum	3	0.30%	342	0	342	28	370

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**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2021-2022**

FY 2019-20  
 3/30/2021

**Departmental Assistance Allocations**

Dept:5 1102 County Administrator

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
69 0112 Child Supp Serv Reimb/Adjustme	21	2.09%	\$2,396	\$0	\$2,396	\$196	\$2,592
72 0184 Sheriff Inmate Welfare	2	0.20%	228	0	228	19	247
81 0305 County Service Area F	16	1.59%	1,826	0	1,826	149	1,975
92 1103 Non-Departmental Expense	18	1.79%	2,054	0	2,054	168	2,222
101 2125-08 DA-Criminal Investigation	7	0.70%	799	0	799	65	864
103 2125-72 Local Community Correction A	1	0.10%	114	0	114	9	123
104 2127-00 Victim Services	8	0.80%	913	0	913	75	987
105 2202 Net 5-Sheriff	2	0.20%	228	0	228	19	247
114 4102-01 Mental Health-Admin Support	32	3.18%	3,651	0	3,651	298	3,950
116 4102-03 Mental Health-Crisis Clinic	31	3.08%	3,537	0	3,537	289	3,826
118 4102-07 Mental Health-Inpatient	43	4.28%	4,907	0	4,907	401	5,307
126 4102-16 Mental Health-Outpatient/Adu	12	1.19%	1,369	0	1,369	112	1,481
127 4102-17 Mental Health-Outpatient/Chik	19	1.89%	2,168	0	2,168	177	2,345
133 4102-29 Mental Health-Yuba County B	4	0.40%	456	0	456	37	494
141 4102-42 Mental Health-Prevention	1	0.10%	114	0	114	9	123
143 4102-48 Mental Health-Sutter Co CW E	2	0.20%	228	0	228	19	247
145 4102-51 Mental Health-OFC	4	0.40%	456	0	456	37	494
148 4102-54 Mental Health-First Steps	5	0.50%	571	0	571	47	617
152 4102-65 Mental Health-UR/QI Program	5	0.50%	571	0	571	47	617
154 4102-72 Mental Health-Local Comm Cc	4	0.40%	456	0	456	37	494
157 4102-82 Mental Health-Forensic	6	0.60%	685	0	685	56	741
158 4102-701 Mental Health-Youth and Far	7	0.70%	799	0	799	65	864
159 4102-702 Mental Health-Youth & Fam	4	0.40%	456	0	456	37	494
160 4102-704 Mental Health-Adult FSP Ser	11	1.09%	1,255	0	1,255	103	1,358
161 4102-705 Mental Health-Adult Non-FSP	14	1.39%	1,598	0	1,598	130	1,728
162 4102-706 Mental Health-Ethnic Outrea	8	0.80%	913	0	913	75	987
164 4102-712 Mental Health-Community Pr	7	0.70%	799	0	799	65	864
168 4102-717 Mental Health-Administrative	1	0.10%	114	0	114	9	123
171 4103-20 Health-CCS	6	0.60%	685	0	685	56	741
173 4103-26 Health-MCH	1	0.10%	114	0	114	9	123
175 4103-30 Health-Nursing Admin	3	0.30%	342	0	342	28	370
176 4103-31 Health-CHDP	1	0.10%	114	0	114	9	123
177 4103-33 Health-CMSP Local Health Cc	1	0.10%	114	0	114	9	123
178 4103-35 Health-Field Nursing	1	0.10%	114	0	114	9	123
179 4103-36 Health-Bioterrorism	2	0.20%	228	0	228	19	247
181 4103-38 Health-Acute Communicable I	5	0.50%	571	0	571	47	617
183 4103-40 Health-WIC Nutrition	8	0.80%	913	0	913	75	987
195 4103-60 Health-Health Education	2	0.20%	228	0	228	19	247
198 4103-66 Health-Supp Nutritional Asst F	1	0.10%	114	0	114	9	123
201 4103-69 Health - Oral Care	2	0.20%	228	0	228	19	247
203 4103-81 Health-Public Health Clinic	3	0.30%	342	0	342	28	370
206 4103-99 Health-Tobacco Control	2	0.20%	228	0	228	19	247
221 5101-05 Welfare-Social Workers Empy	17	1.69%	1,940	0	1,940	158	2,098

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2021-2022**

FY 2019-20  
 3/30/2021

**Departmental Assistance Allocations**

Dept:5 1102 County Administrator

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
223 5101-10 Welfare-Admin Support	9	0.90%	\$1,027	\$0	\$1,027	\$84	\$1,111
224 5101-15 Welfare-Non-Welfare Admin S	3	0.30%	342	0	342	28	370
225 5101-20 Welfare-Social Services	31	3.08%	3,537	0	3,537	289	3,826
227 5101-30 Welfare-Eligibility & Nonservic	124	12.34%	14,149	0	14,149	1,156	15,305
228 5101-35 Welfare-Welfare Fraud	4	0.40%	456	0	456	37	494
230 5101-45 Welfare-Adults	10	1.00%	1,141	0	1,141	93	1,234
<b>Subtotal</b>	1,005	100.00%	114,679	0	114,679	9,302	123,981
Direct Bills					0		0
<b>Total</b>					<b>\$114,679</b>		<b>\$123,981</b>

Basis Units: Number of Employees  
 Source:

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**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2021-2022**

FY 2019-20  
 3/30/2021

**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	662.69	7.11%	\$2,196	\$0	\$2,196	\$178	\$2,374
52 4102-00 Mental Health	113.90	1.22%	377	0	377	31	408
53 4103-10 Health	8,107.59	87.00%	26,861	0	26,861	2,179	29,040
55 4120-00 Human Services Admin	434.89	4.67%	1,441	0	1,441	117	1,558
<b>Subtotal</b>	<b>9,319.07</b>	<b>100.00%</b>	<b>30,875</b>	<b>0</b>	<b>30,875</b>	<b>2,504</b>	<b>33,379</b>
Direct Bills					0		0
<b>Total</b>					<b>\$30,875</b>		<b>\$33,379</b>

Basis Units: Direct Costs  
 Source:

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**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2021-2022**

FY 2019-20  
 3/30/2021

**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	\$3,811	\$799	\$0	\$0	\$0	\$4,610
6 1201 Auditor-Controller	8,245	1,728	0	0	0	9,973
7 1202 Treasurer-Tax Collector	4,123	864	0	0	0	4,987
8 1205 General Services Department	4,123	864	0	0	0	4,987
9 1301 County Counsel	6,478	1,358	0	0	0	7,836
10 1401 Human Resources	6,478	1,358	0	0	0	7,836
11 1700 Building Maintenance	14,724	3,086	0	0	0	17,809
12 1101 Board of Supervisors	3,534	741	0	0	0	4,274
13 1105 Clerk of the Board	1,767	370	0	0	0	2,137
14 1203 Assessor	10,012	2,098	0	0	0	12,110
15 1204 Revenue Collection	1,178	247	0	0	0	1,425
16 1502 Elections	4,123	864	0	0	0	4,987
17 1600 Sheriff-Communications	10,601	2,222	0	0	0	12,823
18 1920 Engineering Services	3,534	741	0	0	0	4,274
22 2103 Sheriff's Court Bailiffs	7,656	1,605	0	0	0	9,261
23 2106 Public Defender	589	123	0	0	0	712
25 2125 District Attorney	1,178	247	0	0	0	1,425
26 2125-01 DA-Criminal Division	7,067	1,481	0	0	0	8,548
29 2201 Sheriff-Coroner	28,858	6,048	2,374	0	0	37,280
30 2205 Sheriff-Boat Patrol	589	123	0	0	0	712
31 2208 Sheriff-Live Oak Contract	4,712	987	0	0	0	5,699
32 2301 Sheriff-County Jail	30,625	6,418	0	0	0	37,043
34 2304 Probation	26,502	5,554	0	0	0	32,057
36 2401 Emergency Services	1,178	247	0	0	0	1,425
37 2402 Fire Services Administration	589	123	0	0	0	712
38 2601 Agricultural Commissioner	12,957	2,715	0	0	0	15,672
39 2706 Recorder	4,123	864	0	0	0	4,987
40 2709 Pub. Guardian/Conservator	1,767	370	0	0	0	2,137
42 2721 Development Services	6,478	1,358	0	0	0	7,836
43 2724-24 Planning & Building	2,356	494	0	0	0	2,849
44 2724-31 Community Services Building	1,178	247	0	0	0	1,425
45 2724-32 Code Enforcement Svcs	589	123	0	0	0	712
46 2725 Environmental Health	3,534	741	0	0	0	4,274
47 2726 Animal Control	1,178	247	0	0	0	1,425
49 3100 Road	14,135	2,962	0	0	0	17,097
52 4102-00 Mental Health	0	0	408	0	0	408
53 4103-10 Health	5,889	1,234	29,040	0	0	36,164
55 4120-00 Human Services Admin	7,656	1,605	1,558	0	0	10,819
56 4580 Fleet Management ISF	2,356	494	0	0	0	2,849
57 4581 Information Technology ISF	8,245	1,728	0	0	0	9,973
59 4591 Workers' Comp. Ins. ISF	1,178	247	0	0	0	1,425

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**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2021-2022**

FY 2019-20  
 3/30/2021

**Allocation Summary**

Dept:5 1102 County Administrator

Department	Personnel/Budget Prep	Departmental Assistance	Direct Identified Costs	COVID-19	General Govt	Total
64 6201 County Library	\$9,423	\$1,975	\$0	\$0	\$0	\$11,398
65 6301 Bi-County Farm Advisor	1,767	370	0	0	0	2,137
67 7201 Community Memorial Museum	1,767	370	0	0	0	2,137
69 0112 Child Supp Serv Reimb/Adjustme	12,368	2,592	0	0	0	14,960
72 0184 Sheriff Inmate Welfare	1,178	247	0	0	0	1,425
81 0305 County Service Area F	9,423	1,975	0	0	0	11,398
92 1103 Non-Departmental Expense	10,601	2,222	0	0	0	12,823
101 2125-08 DA-Criminal Investigation	4,123	864	0	0	0	4,987
103 2125-72 Local Community Correction A	589	123	0	0	0	712
104 2127-00 Victim Services	4,712	987	0	0	0	5,699
105 2202 Net 5-Sheriff	1,178	247	0	0	0	1,425
114 4102-01 Mental Health-Admin Support	18,846	3,950	0	0	0	22,796
116 4102-03 Mental Health-Crisis Clinic	18,257	3,826	0	0	0	22,083
118 4102-07 Mental Health-Inpatient	25,324	5,307	0	0	0	30,632
126 4102-16 Mental Health-Outpatient/Adu	7,067	1,481	0	0	0	8,548
127 4102-17 Mental Health-Outpatient/Chik	11,190	2,345	0	0	0	13,535
133 4102-29 Mental Health-Yuba County B	2,356	494	0	0	0	2,849
141 4102-42 Mental Health-Prevention	589	123	0	0	0	712
143 4102-48 Mental Health-Sutter Co CW I	1,178	247	0	0	0	1,425
145 4102-51 Mental Health-OFC	2,356	494	0	0	0	2,849
148 4102-54 Mental Health-First Steps	2,945	617	0	0	0	3,562
152 4102-65 Mental Health-UR/QI Program	2,945	617	0	0	0	3,562
154 4102-72 Mental Health-Local Comm Cc	2,356	494	0	0	0	2,849
157 4102-82 Mental Health-Forensic	3,534	741	0	0	0	4,274
158 4102-701 Mental Health-Youth and Far	4,123	864	0	0	0	4,987
159 4102-702 Mental Health-Yourth & Fam	2,356	494	0	0	0	2,849
160 4102-704 Mental Health-Adult FSP Ser	6,478	1,358	0	0	0	7,836
161 4102-705 Mental Health-Adult Non-FSI	8,245	1,728	0	0	0	9,973
162 4102-706 Mental Health-Ethnic Outrea	4,712	987	0	0	0	5,699
164 4102-712 Mental Health-Community Pr	4,123	864	0	0	0	4,987
168 4102-717 Mental Health-Administrative	589	123	0	0	0	712
171 4103-20 Health-CCS	3,534	741	0	0	0	4,274
173 4103-26 Health-MCH	589	123	0	0	0	712
175 4103-30 Health-Nursing Admin	1,767	370	0	0	0	2,137
176 4103-31 Health-CHDP	589	123	0	0	0	712
177 4103-33 Health-CMSP Local Health Cc	589	123	0	0	0	712
178 4103-35 Health-Field Nursing	589	123	0	0	0	712
179 4103-36 Health-Bioterrorism	1,178	247	0	0	0	1,425
181 4103-38 Health-Acute Communicable I	2,945	617	0	0	0	3,562
183 4103-40 Health-WIC Nutrition	4,712	987	0	0	0	5,699
195 4103-60 Health-Health Education	1,178	247	0	0	0	1,425

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**SUTTER COUNTY, CALIFORNIA  
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2021-2022**

FY 2019-20  
3/30/2021

**Allocation Summary**

Dept:5 1102 County Administrator

<b>Department</b>	<b>Personnel/Budget Prep</b>	<b>Departmental Assistance</b>	<b>Direct Identified Costs</b>	<b>COVID-19</b>	<b>General Govt</b>	<b>Total</b>
198 4103-66 Health-Supp Nutritional Asst F	\$589	\$123	\$0	\$0	\$0	\$712
201 4103-69 Health - Oral Care	1,178	247	0	0	0	1,425
203 4103-81 Health-Public Health Clinic	1,767	370	0	0	0	2,137
206 4103-99 Health-Tobacco Control	1,178	247	0	0	0	1,425
221 5101-05 Welfare-Social Workers Empy	10,012	2,098	0	0	0	12,110
223 5101-10 Welfare-Admin Support	5,300	1,111	0	0	0	6,411
224 5101-15 Welfare-Non-Welfare Admin S	1,767	370	0	0	0	2,137
225 5101-20 Welfare-Social Services	18,257	3,826	0	0	0	22,083
227 5101-30 Welfare-Eligibility & Nonservic	73,029	15,305	0	0	0	88,334
228 5101-35 Welfare-Welfare Fraud	2,356	494	0	0	0	2,849
230 5101-45 Welfare-Adults	5,889	1,234	0	0	0	7,124
<b>Total</b>	<b>\$591,574</b>	<b>\$123,981</b>	<b>\$33,379</b>	<b>\$0</b>	<b>\$0</b>	<b>\$748,934</b>

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**SUTTER COUNTY, CALIFORNIA  
2 CFR PART 200 COST  
ALLOCATION PLAN  
FOR USE IN FY 2021-2022**

FY 2019-20

**1201 Auditor-Controller  
Nature and Extent of Services**

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

1. Departmental Accounting includes compilation of the final budget, accounting for County payments and receipts, cost accounting, audit management of special districts, accounting for Courts, and preparation of various financial reports to State and Federal agencies.
2. Payroll function processes payroll and all related duties for the County.
3. Claims function issues warrants to vendors, welfare, and child support recipients.
4. Direct Identified is time spent on activities that benefit only one fund or department.
5. Internal Audit function evaluates and monitors internal controls and performs compliance audits for the County.
6. General Government are general activities that are required to carry out the overall responsibilities of local governments but do not benefit any department, this also includes property tax assessment roll maintenance, accounting for various types of benefit assessments, special assessments, and bonds.
7. The Administration function is time spent on departmental activities for a common or joint purpose benefiting more than one fund or department.
8. COVID-19 function is time spent on activities that pertain to the COVID-19 public health emergency.

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2021-2022**

FY 2019-20  
 3/30/2021

**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	892,357	298,761	230,407	128,946	78,795	63,090	625	4,105	87,629
<i>Salary % Split</i>			<i>33.48%</i>	<i>25.82%</i>	<i>14.45%</i>	<i>8.83%</i>	<i>7.07%</i>	<i>.07%</i>	<i>.46%</i>	<i>9.82%</i>
Benefits	S	519,476	173,920	134,129	75,064	45,870	36,727	364	2,390	51,013
<b>Subtotal - Personnel Costs</b>		<b>1,411,833</b>	<b>472,682</b>	<b>364,535</b>	<b>204,010</b>	<b>124,665</b>	<b>99,817</b>	<b>988</b>	<b>6,494</b>	<b>138,642</b>
<b>Services &amp; Supplies Cost</b>										
Service & Supplies	S	85,680	28,686	22,123	12,381	7,566	6,058	60	394	8,414
Direct IT Costs	P	229,402	0	84,556	88,094	28,917	0	0	0	27,835
Intrafund Costs	S	396	132	102	57	35	28	0	2	39
Transfers Out	S	131,560	44,046	33,969	19,010	11,617	9,301	92	605	12,919
Revenues	P	(69,360)	(17,613)	0	0	0	(2,500)	0	0	(49,247)
Equipment Replacement	D	2,418	0	0	0	0	0	0	0	0
<b>Subtotal - Services &amp; Supplies</b>		<b>380,096</b>	<b>55,252</b>	<b>140,750</b>	<b>119,542</b>	<b>48,134</b>	<b>12,887</b>	<b>152</b>	<b>1,001</b>	<b>(40)</b>
<b>Department Cost Total</b>		<b>1,791,929</b>	<b>527,933</b>	<b>505,285</b>	<b>323,552</b>	<b>172,799</b>	<b>112,703</b>	<b>1,141</b>	<b>7,496</b>	<b>138,602</b>
<b>Adjustments to Cost</b>										
Equipment Replacement	D	(2,418)	0	0	0	0	0	0	0	0
<b>Subtotal - Adjustments</b>		<b>(2,418)</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>1,789,511</b>	<b>527,933</b>	<b>505,285</b>	<b>323,552</b>	<b>172,799</b>	<b>112,703</b>	<b>1,141</b>	<b>7,496</b>	<b>138,602</b>
General Admin Distribution			(527,933)	204,919	114,682	70,079	56,111	556	3,651	77,936
<b>Grand Total</b>		<b>\$1,789,511</b>		<b>\$710,204</b>	<b>\$438,234</b>	<b>\$242,878</b>	<b>\$168,814</b>	<b>\$1,696</b>	<b>\$11,146</b>	<b>\$216,538</b>
								not allocated	not allocated	not allocated

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2021-2022**

FY 2019-20  
 3/30/2021

**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	\$78	\$44	\$27	\$21	\$0	\$1	\$30
Subtotal - Building Occupancy	202	0	78	44	27	21	0	1	30
2 Equip Deprec	113,094	0	43,898	24,567	15,012	12,020	119	782	16,695
Subtotal - Equipment Depreciation	113,094	0	43,898	24,567	15,012	12,020	119	782	16,695
3 Tax Assessment	335	0	130	73	44	36	0	2	49
Subtotal - Tax Assessment	335	0	130	73	44	36	0	2	49
4 External Audit	428	0	166	93	57	46	0	3	63
Subtotal - External Audit	428	0	166	93	57	46	0	3	63
5 Personnel/Budget Prep	7,623	623	3,200	1,791	1,094	876	9	57	1,217
5 Departmental Assistance	1,598	130	671	375	229	184	2	12	255
Subtotal - 1102 County Administrator	9,220	753	3,871	2,166	1,324	1,060	10	69	1,472
6 Departmental Accounting	0	8,068	3,132	1,753	1,071	857	8	56	1,191
6 Payroll Accounting	0	6,478	2,514	1,407	860	688	7	45	956
6 Claims Accounting	0	1,514	588	329	201	161	2	10	223
6 Internal Audit-County Wide	0	2,019	784	439	268	215	2	14	298
Subtotal - 1201 Auditor-Controller	0	18,078	7,017	3,927	2,400	1,921	19	125	2,669
8 Purchasing	0	336	130	73	45	36	0	2	50
Subtotal - 1205 General Services Depa	0	336	130	73	45	36	0	2	50
9 Legal Assistance	0	42,280	16,411	9,184	5,612	4,494	44	292	6,242
Subtotal - 1301 County Counsel	0	42,280	16,411	9,184	5,612	4,494	44	292	6,242
10 Employee/Labor Relations	0	8,944	3,472	1,943	1,187	951	9	62	1,320
10 Recruitment/Class Non-MSS	0	10,014	3,887	2,175	1,329	1,064	11	69	1,478
Subtotal - 1401 Human Resources	0	18,958	7,359	4,118	2,517	2,015	20	131	2,799
11 Maintenance	0	3,465	1,345	753	460	368	4	24	512
11 Grounds	0	717	278	156	95	76	1	5	106
11 Custodial	0	20,892	8,109	4,538	2,773	2,221	22	144	3,084

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2021-2022**

FY 2019-20  
 3/30/2021

**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
11 Direct Expenditure	\$0	\$1,526	\$592	\$331	\$203	\$162	\$2	\$11	\$225
Subtotal - 1700 Building Maintenance	0	26,601	10,325	5,778	3,531	2,827	28	184	3,927
<b>Total Incoming</b>	123,279	107,006	89,386	50,024	30,568	24,476	242	1,592	33,996
<b>C. Total Allocated</b>		<u>\$2,019,795</u>	<u>\$799,590</u>	<u>\$488,258</u>	<u>\$273,446</u>	<u>\$193,290</u>	<u>\$1,939</u>	<u>\$12,739</u>	<u>\$250,534</u>
			39.59%	24.17%	13.54%	9.57%	0.10%	0.63%	12.40%

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**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2021-2022**

FY 2019-20  
 3/30/2021

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	1,233,057	0.76%	\$5,752	\$0	\$5,752	\$0	\$5,752
6 1201 Auditor-Controller	1,729,333	1.06%	8,068	0	8,068	0	8,068
7 1202 Treasurer-Tax Collector	964,894	0.59%	4,501	0	4,501	251	4,753
8 1205 General Services Department	955,778	0.59%	4,459	0	4,459	249	4,708
9 1301 County Counsel	1,156,108	0.71%	5,394	0	5,394	301	5,695
10 1401 Human Resources	1,044,827	0.64%	4,874	0	4,874	272	5,146
11 1700 Building Maintenance	3,255,018	2.00%	15,185	0	15,185	847	16,033
12 1101 Board of Supervisors	607,314	0.37%	2,833	0	2,833	158	2,991
13 1105 Clerk of the Board	193,531	0.12%	903	0	903	50	953
14 1203 Assessor	1,933,398	1.19%	9,020	0	9,020	503	9,523
15 1204 Revenue Collection	274,522	0.17%	1,281	0	1,281	71	1,352
16 1502 Elections	818,061	0.50%	3,816	0	3,816	213	4,029
17 1600 Sheriff-Communications	2,648,462	1.63%	12,356	0	12,356	690	13,045
18 1920 Engineering Services	1,059,734	0.65%	4,944	0	4,944	276	5,220
19 1922 Water Resources	38,362	0.02%	179	0	179	10	189
20 1925 Emergency Management	19,017	0.01%	89	0	89	5	94
22 2103 Sheriff's Court Bailiffs	1,030,936	0.63%	4,810	0	4,810	268	5,078
23 2106 Public Defender	772,780	0.48%	3,605	0	3,605	201	3,806
24 2112 Consolidated Courts	478,298	0.29%	2,231	0	2,231	125	2,356
26 2125-01 DA-Criminal Division	2,790,118	1.72%	13,017	0	13,017	726	13,743
29 2201 Sheriff-Coroner	8,130,107	5.00%	37,929	0	37,929	2,117	40,046
30 2205 Sheriff-Boat Patrol	299,687	0.18%	1,398	0	1,398	78	1,476
31 2208 Sheriff-Live Oak Contract	1,281,644	0.79%	5,979	0	5,979	334	6,313
32 2301 Sheriff-County Jail	8,472,773	5.21%	39,527	0	39,527	2,206	41,733
34 2304 Probation	6,710,745	4.13%	31,307	0	31,307	1,747	33,054
36 2401 Emergency Services	598,536	0.37%	2,792	0	2,792	156	2,948
37 2402 Fire Services Administration	254,898	0.16%	1,189	0	1,189	66	1,256
38 2601 Agricultural Commissioner	2,503,014	1.54%	11,677	0	11,677	652	12,329
39 2706 Recorder	569,622	0.35%	2,657	0	2,657	148	2,806
40 2709 Pub. Guardian/Conservator	395,057	0.24%	1,843	0	1,843	103	1,946
41 2710 County Clerk	279,951	0.17%	1,306	0	1,306	73	1,379
42 2721 Development Services	1,059,491	0.65%	4,943	0	4,943	276	5,219
43 2724-24 Planning & Building	1,532,429	0.94%	7,149	0	7,149	399	7,548
46 2725 Environmental Health	855,596	0.53%	3,992	0	3,992	223	4,214
47 2726 Animal Control	190,521	0.12%	889	0	889	50	938
48 2727 CUPA	24,227	0.01%	113	0	113	6	119
49 3100 Road	7,761,445	4.78%	36,209	0	36,209	2,021	38,230
50 3200 County Airport	11	0.00%	0	0	0	0	0
53 4103-10 Health	1,219,883	0.75%	5,691	0	5,691	318	6,009
55 4120-00 Human Services Admin	2,269,223	1.40%	10,586	0	10,586	591	11,177
56 4580 Fleet Management ISF	827,519	0.51%	3,861	0	3,861	215	4,076
57 4581 Information Technology ISF	3,539,649	2.18%	16,513	0	16,513	922	17,435
58 4590 Liability Insurance ISF	1,669,587	1.03%	7,789	0	7,789	435	8,224

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2021-2022**

FY 2019-20  
 3/30/2021

Departmental Accounting Allocations

Dept:6 1201 Auditor-Controller

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
59 4591 Workers' Comp. Ins. ISF	1,762,626	1.08%	\$8,223	\$0	\$8,223	\$459	\$8,682
60 4595 Employee Wellness Services	475,865	0.29%	2,220	0	2,220	124	2,344
62 5101-00 Welfare	1,306,889	0.80%	6,097	0	6,097	340	6,437
63 5200 IHSS Public Authority	430,075	0.26%	2,006	0	2,006	112	2,118
64 6201 County Library	1,542,145	0.95%	7,194	0	7,194	402	7,596
65 6301 Bi-County Farm Advisor	248,775	0.15%	1,161	0	1,161	65	1,225
66 7101 Parks and Recreation	267,525	0.16%	1,248	0	1,248	70	1,318
67 7201 Community Memorial Museum	259,675	0.16%	1,211	0	1,211	68	1,279
68 7203 Vets Memorial Community Bldg	18,874	0.01%	88	0	88	5	93
69 0112 Child Supp Serv Reimb/Adjustme	2,351,971	1.45%	10,972	0	10,972	612	11,585
72 0184 Sheriff Inmate Welfare	240,186	0.15%	1,121	0	1,121	63	1,183
74 0252 Emergency Medical Service	139,625	0.09%	651	0	651	36	688
78 0289 EDBG PI Fund	21,896	0.01%	102	0	102	6	108
80 0301 County Service Area G	844,968	0.52%	3,942	0	3,942	220	4,162
81 0305 County Service Area F	2,668,463	1.64%	12,449	0	12,449	695	13,144
82 0309 County Service Area C	126,853	0.08%	592	0	592	33	625
83 0311 County Service Area D	187,825	0.12%	876	0	876	49	925
84 0320 Sutter County Water Agency	134	0.00%	1	0	1	0	1
85 0321 Lo Canal Operations & Maintenance	65,445	0.04%	305	0	305	17	322
86 0326 County Water Zone #4	4	0.00%	0	0	0	0	0
87 0327 County Water Zone #5	10	0.00%	0	0	0	0	0
88 0329 County Water Zone #7	4	0.00%	0	0	0	0	0
89 0330 County Water Zone #8	1	0.00%	0	0	0	0	0
90 0340 Co Consolid St Lighting District	35,963	0.02%	168	0	168	9	177
91 0395 Rio Ramaza Comm. Serv District	29,360	0.02%	137	0	137	8	145
92 1103 Non-Departmental Expense	336,500	0.21%	1,570	0	1,570	88	1,657
94 1801 Plant Acquisition	215,347	0.13%	1,005	0	1,005	56	1,061
95 1803 Capital Projects	3,010,093	1.85%	14,043	0	14,043	784	14,826
96 1911 General Insurance & Bonds	150,476	0.09%	702	0	702	39	741
97 1923 Flood Control	24,000	0.01%	112	0	112	6	118
98 2104 Grand Jury	33,170	0.02%	155	0	155	9	163
101 2125-08 DA-Criminal Investigation	1,027,230	0.63%	4,792	0	4,792	267	5,060
103 2125-72 Local Community Correction A	154,275	0.09%	720	0	720	40	760
104 2127-00 Victim Services	724,321	0.45%	3,379	0	3,379	189	3,568
105 2202 Net 5-Sheriff	128,728	0.08%	601	0	601	34	634
106 2204 Sheriff's Trn Cnt	20,210	0.01%	94	0	94	5	100
108 2303 Delinquency Prevention Commiss	999	0.00%	5	0	5	0	5
110 2703 Fish & Game Propagation	2,373	0.00%	11	0	11	1	12
113 3000 Urban area Resident St Lightning	12,999	0.01%	61	0	61	3	64
114 4102-01 Mental Health-Admin Support	6,804,634	4.19%	31,745	0	31,745	1,772	33,517
116 4102-03 Mental Health-Crisis Clinic	2,775,474	1.71%	12,948	0	12,948	723	13,671
117 4102-04 Mental Health-Community Ser	63,655	0.04%	297	0	297	17	314
118 4102-07 Mental Health-Inpatient	4,927,034	3.03%	22,986	0	22,986	1,283	24,269

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**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2021-2022**

FY 2019-20  
 3/30/2021

Departmental Accounting Allocations

Dept:6 1201 Auditor-Controller

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
126 4102-16 Mental Health-Outpatient/Adu	3,052,364	1.88%	\$14,240	\$0	\$14,240	\$795	\$15,035
127 4102-17 Mental Health-Outpatient/Chik	3,996,562	2.46%	18,645	0	18,645	1,041	19,685
132 4102-26 Mental Health-Sutter County E	646,818	0.40%	3,018	0	3,018	168	3,186
140 4102-41 Mental Health-Alcohol Admin	108,069	0.07%	504	0	504	28	532
141 4102-42 Mental Health-Prevention	245,077	0.15%	1,143	0	1,143	64	1,207
143 4102-48 Mental Health-Sutter Co CW [	189,446	0.12%	884	0	884	49	933
145 4102-51 Mental Health-OFC	304,148	0.19%	1,419	0	1,419	79	1,498
148 4102-54 Mental Health-First Steps	633,662	0.39%	2,956	0	2,956	165	3,121
149 4102-58 Mental Health-Drug Court SC	32,477	0.02%	152	0	152	8	160
152 4102-65 Mental Health-UR/QI Program	749,428	0.46%	3,496	0	3,496	195	3,691
154 4102-72 Mental Health-Local Comm Cc	487,066	0.30%	2,272	0	2,272	127	2,399
157 4102-82 Mental Health-Forensic	752,853	0.46%	3,512	0	3,512	196	3,708
158 4102-701 Mental Health-Youth and Far	3,352,136	2.06%	15,638	0	15,638	873	16,511
159 4102-702 Mental Health-Youth & Fam	920,973	0.57%	4,297	0	4,297	240	4,536
160 4102-704 Mental Health-Adult FSP Ser	891,282	0.55%	4,158	0	4,158	232	4,390
161 4102-705 Mental Health-Adult Non-FSP	2,435,913	1.50%	11,364	0	11,364	634	11,998
162 4102-706 Mental Health-Ethnic Outrea	885,306	0.54%	4,130	0	4,130	230	4,361
163 4102-707 Mental Health-MHSA Homele	7,433	0.00%	35	0	35	2	37
164 4102-712 Mental Health-Community Pr	1,024,951	0.63%	4,782	0	4,782	267	5,048
166 4102-715 Mental Health-Work Educatio	70,902	0.04%	331	0	331	18	349
168 4102-717 Mental Health-Administrative	180,148	0.11%	840	0	840	47	887
169 4103-12 Health-Children & Family	18,592	0.01%	87	0	87	5	92
170 4103-15 Health-Vital Statistics	38,590	0.02%	180	0	180	10	190
171 4103-20 Health-CCS	542,458	0.33%	2,531	0	2,531	141	2,672
172 4103-22 Health-Homeless Pilot	729,306	0.45%	3,402	0	3,402	190	3,592
173 4103-26 Health-MCH	164,487	0.10%	767	0	767	43	810
174 4103-29 Health-Foster Care	167,267	0.10%	780	0	780	44	824
175 4103-30 Health-Nursing Admin	230,274	0.14%	1,074	0	1,074	60	1,134
176 4103-31 Health-CHDP	93,305	0.06%	435	0	435	24	460
177 4103-33 Health-CMSP Local Health Cc	83,994	0.05%	392	0	392	22	414
178 4103-35 Health-Field Nursing	119,521	0.07%	558	0	558	31	589
179 4103-36 Health-Bioterrorism	169,136	0.10%	789	0	789	44	833
180 4103-37 Health-Pandemic Flu Preparat	41,194	0.03%	192	0	192	11	203
181 4103-38 Health-Acute Communicable [	447,059	0.28%	2,086	0	2,086	116	2,202
182 4103-39 Health-Immunization Grant	37,330	0.02%	174	0	174	10	184
183 4103-40 Health-WIC Nutrition	730,303	0.45%	3,407	0	3,407	190	3,597
184 4103-43 Health-Homeland Security Gr	5,835	0.00%	27	0	27	2	29
185 4103-45 Health-WIC Breast Feeding P	57,933	0.04%	270	0	270	15	285
187 4103-50 Health-Laboratory	3,651	0.00%	17	0	17	1	18
188 4103-51 Health-AIDS Surveillance	5,718	0.00%	27	0	27	1	28
189 4103-53 Health-Tuberculosis	40	0.00%	0	0	0	0	0
190 4103-54 Health-Chlamydia	482	0.00%	2	0	2	0	2
191 4103-55 Health-Lead Poisoning	48,587	0.03%	227	0	227	13	239



**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2021-2022**

FY 2019-20  
 3/30/2021

Departmental Accounting Allocations

Dept:6 1201 Auditor-Controller

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
192 4103-56 Health-St Tuberculosis Grant	8,406	0.01%	\$39	\$0	\$39	\$2	\$41
195 4103-60 Health-Health Education	162,668	0.10%	759	0	759	42	801
197 4103-65 Health-Community Chronic Di	303	0.00%	1	0	1	0	1
198 4103-66 Health-Supp Nutritional Asst F	149,116	0.09%	696	0	696	39	734
201 4103-69 Health - Oral Care	133,014	0.08%	621	0	621	35	655
202 4103-78 Health-Injury Prevention	14,122	0.01%	66	0	66	4	70
203 4103-81 Health-Public Health Clinic	142,485	0.09%	665	0	665	37	702
206 4103-99 Health-Tobacco Control	254,739	0.16%	1,188	0	1,188	66	1,255
212 4134-00 Jail Medical	3,134,692	1.93%	14,624	0	14,624	816	15,440
218 4201 Non-County Providers	26,400	0.02%	123	0	123	7	130
220 4400 Sutter Co Waterworks Dist #1	220,135	0.14%	1,027	0	1,027	57	1,084
221 5101-05 Welfare-Social Workers Empl	1,914,101	1.18%	8,930	0	8,930	498	9,428
223 5101-10 Welfare-Admin Support	1,890,227	1.16%	8,818	0	8,818	492	9,310
224 5101-15 Welfare-Non-Welfare Admin S	241,232	0.15%	1,125	0	1,125	63	1,188
225 5101-20 Welfare-Social Services	3,857,244	2.37%	17,995	0	17,995	1,004	18,999
227 5101-30 Welfare-Eligibility & Nonservic	10,594,061	6.52%	49,424	0	49,424	2,758	52,182
228 5101-35 Welfare-Welfare Fraud	377,109	0.23%	1,759	0	1,759	98	1,857
229 5101-40 Welfare-Clerical Support	155,960	0.10%	728	0	728	41	768
230 5101-45 Welfare-Adults	955,177	0.59%	4,456	0	4,456	249	4,705
233 5206 TANF-Foster Care	1,032	0.00%	5	0	5	0	5
235 5302 General Relief	26,681	0.02%	124	0	124	7	131
240 7204 Ettl Hall	16,299	0.01%	76	0	76	4	80
241 5100 Children/Family Comm.	180,292	0.11%	841	0	841	47	888
260 6401 Fairview Cemetery	45,556	0.03%	213	0	213	12	224
261 6402 Live Oak Cemetery	186,407	0.11%	870	0	870	49	918
263 6404 Nicolaus Cemetery	18,937	0.01%	88	0	88	5	93
264 6405 Pleasant Grove Cemetery	22,764	0.01%	106	0	106	6	112
265 6406 Sutter Cemetery	1,281,937	0.79%	5,981	0	5,981	334	6,314
266 6415 Gilsizer County Drainage	323,775	0.20%	1,510	0	1,510	84	1,595
267 6416 Live Oak Cemetery Specl Assess	75,331	0.05%	351	0	351	20	371
269 6420 Sutter Basin Fire	40,224	0.02%	188	0	188	10	198
270 6424 Levee Disrt #1-Feather River	37,900	0.02%	177	0	177	10	187
271 6426 Levee District #1	840,844	0.52%	3,923	0	3,923	219	4,142
272 6427 Levee District #9	398,634	0.25%	1,860	0	1,860	104	1,964
279 6436 S-Y Mosquito & Vector Control	3,058,440	1.88%	14,268	0	14,268	796	15,065
294 6470 Sutter County Resource Conserv	18,529	0.01%	86	0	86	5	91
295 6471 LAFCO	83,165	0.05%	388	0	388	22	410
298 6484 SCSO-90 Series A-Imprv Redem	14,508	0.01%	68	0	68	4	71

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2021-2022**

FY 2019-20  
 3/30/2021

**Departmental Accounting Allocations**

**Dept:6 1201 Auditor-Controller**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<b>Subtotal</b>	162,490,360	100.00%	758,055	0	758,055	41,535	799,590
Direct Bills					0		0
<b>Total</b>					<b>\$758,055</b>		<b>\$799,590</b>

Basis Units: Adjusted Expenditures  
 Source:

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**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2021-2022**

FY 2019-20  
 3/30/2021

**Payroll Accounting Allocations**

**Dept:6 1201 Auditor-Controller**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 1102 County Administrator	7	0.70%	\$3,239	\$0	\$3,239	\$0	\$3,239
6 1201 Auditor-Controller	14	1.39%	6,478	0	6,478	0	6,478
7 1202 Treasurer-Tax Collector	7	0.70%	3,239	0	3,239	165	3,404
8 1205 General Services Department	7	0.70%	3,239	0	3,239	165	3,404
9 1301 County Counsel	11	1.09%	5,090	0	5,090	260	5,350
10 1401 Human Resources	11	1.09%	5,090	0	5,090	260	5,350
11 1700 Building Maintenance	25	2.49%	11,568	0	11,568	591	12,158
12 1101 Board of Supervisors	6	0.60%	2,776	0	2,776	142	2,918
13 1105 Clerk of the Board	3	0.30%	1,388	0	1,388	71	1,459
14 1203 Assessor	17	1.69%	7,866	0	7,866	402	8,267
15 1204 Revenue Collection	2	0.20%	925	0	925	47	973
16 1502 Elections	7	0.70%	3,239	0	3,239	165	3,404
17 1600 Sheriff-Communications	18	1.79%	8,329	0	8,329	425	8,754
18 1920 Engineering Services	6	0.60%	2,776	0	2,776	142	2,918
22 2103 Sheriff's Court Bailiffs	13	1.29%	6,015	0	6,015	307	6,322
23 2106 Public Defender	1	0.10%	463	0	463	24	486
25 2125 District Attorney	2	0.20%	925	0	925	47	973
26 2125-01 DA-Criminal Division	12	1.19%	5,552	0	5,552	283	5,836
29 2201 Sheriff-Coroner	49	4.88%	22,672	0	22,672	1,158	23,830
30 2205 Sheriff-Boat Patrol	1	0.10%	463	0	463	24	486
31 2208 Sheriff-Live Oak Contract	8	0.80%	3,702	0	3,702	189	3,891
32 2301 Sheriff-County Jail	52	5.17%	24,060	0	24,060	1,228	25,289
34 2304 Probation	45	4.48%	20,822	0	20,822	1,063	21,885
36 2401 Emergency Services	2	0.20%	925	0	925	47	973
37 2402 Fire Services Administration	1	0.10%	463	0	463	24	486
38 2601 Agricultural Commissioner	22	2.19%	10,179	0	10,179	520	10,699
39 2706 Recorder	7	0.70%	3,239	0	3,239	165	3,404
40 2709 Pub. Guardian/Conservator	3	0.30%	1,388	0	1,388	71	1,459
42 2721 Development Services	11	1.09%	5,090	0	5,090	260	5,350
43 2724-24 Planning & Building	4	0.40%	1,851	0	1,851	94	1,945
44 2724-31 Community Services Building	2	0.20%	925	0	925	47	973
45 2724-32 Code Enforcement Svcs	1	0.10%	463	0	463	24	486
46 2725 Environmental Health	6	0.60%	2,776	0	2,776	142	2,918
47 2726 Animal Control	2	0.20%	925	0	925	47	973
49 3100 Road	24	2.39%	11,105	0	11,105	567	11,672
53 4103-10 Health	10	1.00%	4,627	0	4,627	236	4,863
55 4120-00 Human Services Admin	13	1.29%	6,015	0	6,015	307	6,322
56 4580 Fleet Management ISF	4	0.40%	1,851	0	1,851	94	1,945
57 4581 Information Technology ISF	14	1.39%	6,478	0	6,478	331	6,809
59 4591 Workers' Comp. Ins. ISF	2	0.20%	925	0	925	47	973
64 6201 County Library	16	1.59%	7,403	0	7,403	378	7,781
65 6301 Bi-County Farm Advisor	3	0.30%	1,388	0	1,388	71	1,459
67 7201 Community Memorial Museum	3	0.30%	1,388	0	1,388	71	1,459

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**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2021-2022**

FY 2019-20  
 3/30/2021

**Payroll Accounting Allocations**

**Dept:6 1201 Auditor-Controller**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
69 0112 Child Supp Serv Reimb/Adjustme	21	2.09%	\$9,717	\$0	\$9,717	\$496	\$10,213
72 0184 Sheriff Inmate Welfare	2	0.20%	925	0	925	47	973
81 0305 County Service Area F	16	1.59%	7,403	0	7,403	378	7,781
92 1103 Non-Departmental Expense	18	1.79%	8,329	0	8,329	425	8,754
101 2125-08 DA-Criminal Investigation	7	0.70%	3,239	0	3,239	165	3,404
103 2125-72 Local Community Correction A	1	0.10%	463	0	463	24	486
104 2127-00 Victim Services	8	0.80%	3,702	0	3,702	189	3,891
105 2202 Net 5-Sheriff	2	0.20%	925	0	925	47	973
114 4102-01 Mental Health-Admin Support	32	3.18%	14,806	0	14,806	756	15,562
116 4102-03 Mental Health-Crisis Clinic	31	3.08%	14,344	0	14,344	732	15,076
118 4102-07 Mental Health-Inpatient	43	4.28%	19,896	0	19,896	1,016	20,912
126 4102-16 Mental Health-Outpatient/Adu	12	1.19%	5,552	0	5,552	283	5,836
127 4102-17 Mental Health-Outpatient/Chik	19	1.89%	8,791	0	8,791	449	9,240
133 4102-29 Mental Health-Yuba County B	4	0.40%	1,851	0	1,851	94	1,945
141 4102-42 Mental Health-Prevention	1	0.10%	463	0	463	24	486
143 4102-48 Mental Health-Sutter Co CW E	2	0.20%	925	0	925	47	973
145 4102-51 Mental Health-OFC	4	0.40%	1,851	0	1,851	94	1,945
148 4102-54 Mental Health-First Steps	5	0.50%	2,314	0	2,314	118	2,432
152 4102-65 Mental Health-UR/QI Program	5	0.50%	2,314	0	2,314	118	2,432
154 4102-72 Mental Health-Local Comm Cc	4	0.40%	1,851	0	1,851	94	1,945
157 4102-82 Mental Health-Forensic	6	0.60%	2,776	0	2,776	142	2,918
158 4102-701 Mental Health-Youth and Far	7	0.70%	3,239	0	3,239	165	3,404
159 4102-702 Mental Health-Youth & Fam	4	0.40%	1,851	0	1,851	94	1,945
160 4102-704 Mental Health-Adult FSP Ser	11	1.09%	5,090	0	5,090	260	5,350
161 4102-705 Mental Health-Adult Non-FSP	14	1.39%	6,478	0	6,478	331	6,809
162 4102-706 Mental Health-Ethnic Outrea	8	0.80%	3,702	0	3,702	189	3,891
164 4102-712 Mental Health-Community Pr	7	0.70%	3,239	0	3,239	165	3,404
168 4102-717 Mental Health-Administrative	1	0.10%	463	0	463	24	486
171 4103-20 Health-CCS	6	0.60%	2,776	0	2,776	142	2,918
173 4103-26 Health-MCH	1	0.10%	463	0	463	24	486
175 4103-30 Health-Nursing Admin	3	0.30%	1,388	0	1,388	71	1,459
176 4103-31 Health-CHDP	1	0.10%	463	0	463	24	486
177 4103-33 Health-CMSP Local Health Cc	1	0.10%	463	0	463	24	486
178 4103-35 Health-Field Nursing	1	0.10%	463	0	463	24	486
179 4103-36 Health-Bioterrorism	2	0.20%	925	0	925	47	973
181 4103-38 Health-Acute Communicable I	5	0.50%	2,314	0	2,314	118	2,432
183 4103-40 Health-WIC Nutrition	8	0.80%	3,702	0	3,702	189	3,891
195 4103-60 Health-Health Education	2	0.20%	925	0	925	47	973
198 4103-66 Health-Supp Nutritional Asst F	1	0.10%	463	0	463	24	486
201 4103-69 Health - Oral Care	2	0.20%	925	0	925	47	973
203 4103-81 Health-Public Health Clinic	3	0.30%	1,388	0	1,388	71	1,459
206 4103-99 Health-Tobacco Control	2	0.20%	925	0	925	47	973
221 5101-05 Welfare-Social Workers Empy	17	1.69%	7,866	0	7,866	402	8,267

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2021-2022**

FY 2019-20  
 3/30/2021

**Payroll Accounting Allocations**

**Dept:6 1201 Auditor-Controller**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
223 5101-10 Welfare-Admin Support	9	0.90%	\$4,164	\$0	\$4,164	\$213	\$4,377
224 5101-15 Welfare-Non-Welfare Admin S	3	0.30%	1,388	0	1,388	71	1,459
225 5101-20 Welfare-Social Services	31	3.08%	14,344	0	14,344	732	15,076
227 5101-30 Welfare-Eligibility & Nonservic	124	12.34%	57,375	0	57,375	2,929	60,304
228 5101-35 Welfare-Welfare Fraud	4	0.40%	1,851	0	1,851	94	1,945
230 5101-45 Welfare-Adults	10	1.00%	4,627	0	4,627	236	4,863
<b>Subtotal</b>	<b>1,005</b>	<b>100.00%</b>	<b>465,014</b>	<b>0</b>	<b>465,014</b>	<b>23,245</b>	<b>488,258</b>
Direct Bills					0		0
<b>Total</b>					<b>\$465,014</b>		<b>\$488,258</b>

Basis Units: Number of Employees  
 Source:

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**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2021-2022**

FY 2019-20  
 3/30/2021

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	205	0.47%	\$1,208	\$0	\$1,208	\$0	\$1,208
6 1201 Auditor-Controller	257	0.58%	1,514	0	1,514	0	1,514
7 1202 Treasurer-Tax Collector	222	0.50%	1,308	0	1,308	72	1,380
8 1205 General Services Department	224	0.51%	1,319	0	1,319	73	1,392
9 1301 County Counsel	354	0.80%	2,085	0	2,085	115	2,201
10 1401 Human Resources	306	0.70%	1,802	0	1,802	100	1,902
11 1700 Building Maintenance	2,853	6.48%	16,805	0	16,805	931	17,735
12 1101 Board of Supervisors	227	0.52%	1,337	0	1,337	74	1,411
13 1105 Clerk of the Board	140	0.32%	825	0	825	46	870
14 1203 Assessor	317	0.72%	1,867	0	1,867	103	1,971
15 1204 Revenue Collection	920	2.09%	5,419	0	5,419	300	5,719
16 1502 Elections	339	0.77%	1,997	0	1,997	111	2,107
17 1600 Sheriff-Communications	387	0.88%	2,280	0	2,280	126	2,406
18 1920 Engineering Services	201	0.46%	1,184	0	1,184	66	1,250
19 1922 Water Resources	73	0.17%	430	0	430	24	454
21 1925-30 Emergency COVID-19	53	0.12%	312	0	312	17	329
22 2103 Sheriff's Court Bailiffs	33	0.07%	194	0	194	11	205
23 2106 Public Defender	347	0.79%	2,044	0	2,044	113	2,157
24 2112 Consolidated Courts	173	0.39%	1,019	0	1,019	56	1,075
25 2125 District Attorney	4	0.01%	24	0	24	1	25
26 2125-01 DA-Criminal Division	385	0.87%	2,268	0	2,268	126	2,393
29 2201 Sheriff-Coroner	1,042	2.37%	6,138	0	6,138	340	6,478
30 2205 Sheriff-Boat Patrol	74	0.17%	436	0	436	24	460
31 2208 Sheriff-Live Oak Contract	93	0.21%	548	0	548	30	578
32 2301 Sheriff-County Jail	1,241	2.82%	7,310	0	7,310	405	7,715
34 2304 Probation	1,121	2.55%	6,603	0	6,603	366	6,969
35 2309 Bi-County Juvenile Hall	14	0.03%	82	0	82	5	87
36 2401 Emergency Services	189	0.43%	1,113	0	1,113	62	1,175
37 2402 Fire Services Administration	168	0.38%	990	0	990	55	1,044
38 2601 Agricultural Commissioner	442	1.00%	2,603	0	2,603	144	2,748
39 2706 Recorder	196	0.45%	1,154	0	1,154	64	1,218
40 2709 Pub. Guardian/Conservator	171	0.39%	1,007	0	1,007	56	1,063
41 2710 County Clerk	171	0.39%	1,007	0	1,007	56	1,063
42 2721 Development Services	226	0.51%	1,331	0	1,331	74	1,405
43 2724-24 Planning & Building	194	0.44%	1,143	0	1,143	63	1,206
44 2724-31 Community Services Building	209	0.47%	1,231	0	1,231	68	1,299
45 2724-32 Code Enforcement Svcs	167	0.38%	984	0	984	54	1,038
46 2725 Environmental Health	180	0.41%	1,060	0	1,060	59	1,119
47 2726 Animal Control	13	0.03%	77	0	77	4	81
48 2727 CUPA	38	0.09%	224	0	224	12	236
49 3100 Road	1,305	2.97%	7,687	0	7,687	426	8,112
50 3200 County Airport	16	0.04%	94	0	94	5	99
51 3300 Transportation Development	9	0.02%	53	0	53	3	56

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**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2021-2022**

FY 2019-20  
 3/30/2021

Claims Accounting Allocations

Dept:6 1201 Auditor-Controller

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
52 4102-00 Mental Health	167	0.38%	\$984	\$0	\$984	\$54	\$1,038
53 4103-10 Health	399	0.91%	2,350	0	2,350	130	2,480
54 4104-00 Mental Health Service Act	7	0.02%	41	0	41	2	44
55 4120-00 Human Services Admin	284	0.65%	1,673	0	1,673	93	1,765
56 4580 Fleet Management ISF	1,723	3.91%	10,149	0	10,149	562	10,711
57 4581 Information Technology ISF	515	1.17%	3,033	0	3,033	168	3,201
58 4590 Liability Insurance ISF	21	0.05%	124	0	124	7	131
59 4591 Workers' Comp. Ins. ISF	76	0.17%	448	0	448	25	472
60 4595 Employee Wellness Services	128	0.29%	754	0	754	42	796
62 5101-00 Welfare	1,770	4.02%	10,426	0	10,426	577	11,003
63 5200 IHSS Public Authority	128	0.29%	754	0	754	42	796
64 6201 County Library	805	1.83%	4,742	0	4,742	263	5,004
65 6301 Bi-County Farm Advisor	200	0.45%	1,178	0	1,178	65	1,243
66 7101 Parks and Recreation	205	0.47%	1,208	0	1,208	67	1,274
67 7201 Community Memorial Museum	134	0.30%	789	0	789	44	833
68 7203 Vets Memorial Community Bldg	117	0.27%	689	0	689	38	727
69 0112 Child Supp Serv Reimb/Adjustme	356	0.81%	2,097	0	2,097	116	2,213
70 0140 County Local Revenue Fund	18	0.04%	106	0	106	6	112
72 0184 Sheriff Inmate Welfare	274	0.62%	1,614	0	1,614	89	1,703
74 0252 Emergency Medical Service	5	0.01%	29	0	29	2	31
75 0253 RLF CDBG Housing Rehabilitatio	8	0.02%	47	0	47	3	50
78 0289 EDBG PI Fund	7	0.02%	41	0	41	2	44
80 0301 County Service Area G	5	0.01%	29	0	29	2	31
81 0305 County Service Area F	1,616	3.67%	9,519	0	9,519	527	10,046
82 0309 County Service Area C	212	0.48%	1,249	0	1,249	69	1,318
83 0311 County Service Area D	204	0.46%	1,202	0	1,202	67	1,268
85 0321 Lo Canal Operations & Maintence	4	0.01%	24	0	24	1	25
90 0340 Co Consolid St Lighting District	13	0.03%	77	0	77	4	81
91 0395 Rio Ramaza Comm. Serv District	45	0.10%	265	0	265	15	280
92 1103 Non-Departmental Expense	392	0.89%	2,309	0	2,309	128	2,437
93 1209 General Revenues	38	0.09%	224	0	224	12	236
94 1801 Plant Acquisition	149	0.34%	878	0	878	49	926
95 1803 Capital Projects	17	0.04%	100	0	100	6	106
96 1911 General Insurance & Bonds	2	0.00%	12	0	12	1	12
97 1923 Flood Control	12	0.03%	71	0	71	4	75
98 2104 Grand Jury	111	0.25%	654	0	654	36	690
99 2109 Trial Court Funding	17	0.04%	100	0	100	6	106
101 2125-08 DA-Criminal Investigation	65	0.15%	383	0	383	21	404
104 2127-00 Victim Services	433	0.98%	2,550	0	2,550	141	2,692
105 2202 Net 5-Sheriff	2	0.00%	12	0	12	1	12
108 2303 Delinquency Prevention Commiss	17	0.04%	100	0	100	6	106
110 2703 Fish & Game Propagation	29	0.07%	171	0	171	9	180
111 2711 Domestic Violence Centers	4	0.01%	24	0	24	1	25

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**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2021-2022**

FY 2019-20  
 3/30/2021

Claims Accounting Allocations

Dept:6 1201 Auditor-Controller

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
113 3000 Urban area Resident St Lightning	13	0.03%	\$77	\$0	\$77	\$4	\$81
114 4102-01 Mental Health-Admin Support	759	1.72%	4,471	0	4,471	248	4,718
115 4102-02 Mental Health-Homeless Mgt	17	0.04%	100	0	100	6	106
116 4102-03 Mental Health-Crisis Clinic	430	0.98%	2,533	0	2,533	140	2,673
117 4102-04 Mental Health-Community Ser	76	0.17%	448	0	448	25	472
118 4102-07 Mental Health-Inpatient	1,094	2.49%	6,444	0	6,444	357	6,801
119 4102-08 Mental Health-Managed Care	8	0.02%	47	0	47	3	50
121 4102-10 Mental Health-Non IMD	30	0.07%	177	0	177	10	186
122 4102-12 Mental Health-Day Treatment/	8	0.02%	47	0	47	3	50
125 4102-15 Mental Health-Conditional Rel	12	0.03%	71	0	71	4	75
126 4102-16 Mental Health-Outpatient/Adu	995	2.26%	5,861	0	5,861	325	6,185
127 4102-17 Mental Health-Outpatient/Chik	767	1.74%	4,518	0	4,518	250	4,768
130 4102-22 Mental Health-Camp Singer	1	0.00%	6	0	6	0	6
132 4102-26 Mental Health-Sutter County E	288	0.65%	1,696	0	1,696	94	1,790
134 4102-31 Mental Health-CSS/Admin Su	4	0.01%	24	0	24	1	25
137 4102-35 Mental Health-CSS/Direct/Cas	4	0.01%	24	0	24	1	25
140 4102-41 Mental Health-Alcohol Admin	259	0.59%	1,526	0	1,526	84	1,610
141 4102-42 Mental Health-Prevention	372	0.85%	2,191	0	2,191	121	2,313
143 4102-48 Mental Health-Sutter Co CW E	263	0.60%	1,549	0	1,549	86	1,635
144 4102-50 Mental Health-Drug Outpatien	5	0.01%	29	0	29	2	31
145 4102-51 Mental Health-OFC	331	0.75%	1,950	0	1,950	108	2,058
148 4102-54 Mental Health-First Steps	425	0.97%	2,503	0	2,503	139	2,642
149 4102-58 Mental Health-Drug Court SC	269	0.61%	1,584	0	1,584	88	1,672
152 4102-65 Mental Health-UR/QI Program	331	0.75%	1,950	0	1,950	108	2,058
154 4102-72 Mental Health-Local Comm Cc	279	0.63%	1,643	0	1,643	91	1,734
157 4102-82 Mental Health-Forensic	322	0.73%	1,897	0	1,897	105	2,002
158 4102-701 Mental Health-Youth and Far	542	1.23%	3,193	0	3,193	177	3,369
159 4102-702 Mental Health-Youth & Fam	355	0.81%	2,091	0	2,091	116	2,207
160 4102-704 Mental Health-Adult FSP Ser	342	0.78%	2,014	0	2,014	112	2,126
161 4102-705 Mental Health-Adult Non-FSP	575	1.31%	3,387	0	3,387	188	3,574
162 4102-706 Mental Health-Ethnic Outrea	451	1.02%	2,657	0	2,657	147	2,804
163 4102-707 Mental Health-MHSA Homek	2	0.00%	12	0	12	1	12
164 4102-712 Mental Health-Community Pr	563	1.28%	3,316	0	3,316	184	3,500
165 4102-714 Mental Health-MH Serv Act I	1	0.00%	6	0	6	0	6
166 4102-715 Mental Health-Work Educatio	31	0.07%	183	0	183	10	193
167 4102-716 Mental Health-Innovation	1	0.00%	6	0	6	0	6
168 4102-717 Mental Health-Administrative	317	0.72%	1,867	0	1,867	103	1,971
169 4103-12 Health-Children & Family	9	0.02%	53	0	53	3	56
170 4103-15 Health-Vital Statistics	5	0.01%	29	0	29	2	31
171 4103-20 Health-CCS	68	0.15%	401	0	401	22	423
172 4103-22 Health-Homeless Pilot	159	0.36%	937	0	937	52	988
173 4103-26 Health-MCH	31	0.07%	183	0	183	10	193
174 4103-29 Health-Foster Care	15	0.03%	88	0	88	5	93



**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2021-2022**

FY 2019-20  
 3/30/2021

Claims Accounting Allocations

Dept:6 1201 Auditor-Controller

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
175 4103-30 Health-Nursing Admin	24	0.05%	\$141	\$0	\$141	\$8	\$149
176 4103-31 Health-CHDP	16	0.04%	94	0	94	5	99
177 4103-33 Health-CMSP Local Health Cc	29	0.07%	171	0	171	9	180
178 4103-35 Health-Field Nursing	45	0.10%	265	0	265	15	280
179 4103-36 Health-Bioterrorism	35	0.08%	206	0	206	11	218
180 4103-37 Health-Pandemic Flu Prepare	12	0.03%	71	0	71	4	75
181 4103-38 Health-Acute Communicable I	50	0.11%	295	0	295	16	311
182 4103-39 Health-Immunization Grant	5	0.01%	29	0	29	2	31
183 4103-40 Health-WIC Nutrition	142	0.32%	836	0	836	46	883
184 4103-43 Health-Homeland Security Gr	8	0.02%	47	0	47	3	50
185 4103-45 Health-WIC Breast Feeding P	13	0.03%	77	0	77	4	81
187 4103-50 Health-Laboratory	38	0.09%	224	0	224	12	236
188 4103-51 Health-AIDS Surveillance	1	0.00%	6	0	6	0	6
189 4103-53 Health-Tuberculosis	1	0.00%	6	0	6	0	6
190 4103-54 Health-Chlamydia	2	0.00%	12	0	12	1	12
191 4103-55 Health-Lead Poisoning	7	0.02%	41	0	41	2	44
192 4103-56 Health-St Tuberculosis Grant	1	0.00%	6	0	6	0	6
194 4103-58 COVID-19 PHEP Grant	10	0.02%	59	0	59	3	62
195 4103-60 Health-Health Education	40	0.09%	236	0	236	13	249
198 4103-66 Health-Supp Nutritional Asst F	52	0.12%	306	0	306	17	323
201 4103-69 Health - Oral Care	41	0.09%	242	0	242	13	255
202 4103-78 Health-Injury Prevention	5	0.01%	29	0	29	2	31
203 4103-81 Health-Public Health Clinic	29	0.07%	171	0	171	9	180
204 4103-90 COVID-19 CDDSS Roomkey	2	0.00%	12	0	12	1	12
205 4103-98 Health - Prop 56 Tobacco Tru	3	0.01%	18	0	18	1	19
206 4103-99 Health-Tobacco Control	106	0.24%	624	0	624	35	659
209 4120-12 Children & Families	5	0.01%	29	0	29	2	31
211 4121-758 Homeless Better Way Prog	143	0.32%	842	0	842	47	889
212 4134-00 Jail Medical	45	0.10%	265	0	265	15	280
213 4134-72 Jail Medical-LCC	1	0.00%	6	0	6	0	6
215 4151-91 COVID-19 HCFC Emergency	18	0.04%	106	0	106	6	112
220 4400 Sutter Co Waterworks Dist #1	216	0.49%	1,272	0	1,272	70	1,343
221 5101-05 Welfare-Social Workers Empy	141	0.32%	831	0	831	46	877
223 5101-10 Welfare-Admin Support	482	1.10%	2,839	0	2,839	157	2,996
225 5101-20 Welfare-Social Services	547	1.24%	3,222	0	3,222	178	3,400
226 5101-26 Homeless Support Prog	10	0.02%	59	0	59	3	62
227 5101-30 Welfare-Eligibility & Nonservic	330	0.75%	1,944	0	1,944	108	2,051
228 5101-35 Welfare-Welfare Fraud	22	0.05%	130	0	130	7	137
229 5101-40 Welfare-Clerical Support	3	0.01%	18	0	18	1	19
230 5101-45 Welfare-Adults	85	0.19%	501	0	501	28	528
237 5601 Veterans Service Officer	1	0.00%	6	0	6	0	6
238 6201-35 Library-Literacy Prg	23	0.05%	135	0	135	8	143
240 7204 Ettl Hall	55	0.12%	324	0	324	18	342

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**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2021-2022**

FY 2019-20  
 3/30/2021

Claims Accounting Allocations

Dept:6 1201 Auditor-Controller

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
241 5100 Children/Family Comm.	475	1.08%	\$2,798	\$0	\$2,798	\$155	\$2,953
242 5116 DNA ID Prop 69 State	4	0.01%	24	0	24	1	25
243 5121 Redevelopment Prop Tax	3	0.01%	18	0	18	1	19
246 5203 Agency Collections Payable	64	0.15%	377	0	377	21	398
248 5212 Local Transportation Tax	13	0.03%	77	0	77	4	81
249 5215 Tax Collector's Trust	269	0.61%	1,584	0	1,584	88	1,672
251 5218 Taxes	213	0.48%	1,255	0	1,255	69	1,324
252 5219 In Lieu Tax Trust	12	0.03%	71	0	71	4	75
253 5240 City of Live Oak	30	0.07%	177	0	177	10	186
254 5241 City of Yuba City	31	0.07%	183	0	183	10	193
255 5262 Sutter-Butte Flood Control	3	0.01%	18	0	18	1	19
256 5263 Sac Area Flood Control	3	0.01%	18	0	18	1	19
257 5265 FRAQMD	4	0.01%	24	0	24	1	25
258 5267 Statewide Comm Infrastructure	1	0.00%	6	0	6	0	6
260 6401 Fairview Cemetery	112	0.25%	660	0	660	37	696
261 6402 Live Oak Cemetery	225	0.51%	1,325	0	1,325	73	1,399
263 6404 Nicolaus Cemetery	31	0.07%	183	0	183	10	193
264 6405 Pleasant Grove Cemetery	50	0.11%	295	0	295	16	311
265 6406 Sutter Cemetery	746	1.69%	4,394	0	4,394	243	4,637
266 6415 Gilsizer County Drainage	121	0.27%	713	0	713	39	752
267 6416 Live Oak Cemetery Spec Assess	36	0.08%	212	0	212	12	224
268 6419 Meridian Fire District	6	0.01%	35	0	35	2	37
269 6420 Sutter Basin Fire	133	0.30%	783	0	783	43	827
270 6424 Levee Distr #1-Feather River	63	0.14%	371	0	371	21	392
271 6426 Levee District #1	388	0.88%	2,285	0	2,285	127	2,412
272 6427 Levee District #9	74	0.17%	436	0	436	24	460
273 6428 Maintenance Area #3	3	0.01%	18	0	18	1	19
274 6429 Maintenance Area #7 Zone 2	3	0.01%	18	0	18	1	19
275 6430 Maintenance Area #7 Zone 3	3	0.01%	18	0	18	1	19
276 6431 Maintenance Area #7 Zone 4	3	0.01%	18	0	18	1	19
277 6434 Bear River Levee Maintenance	2	0.00%	12	0	12	1	12
278 6435 Colusa Mosquito Abatement	3	0.01%	18	0	18	1	19
279 6436 S-Y Mosquito & Vector Control	1,016	2.31%	5,985	0	5,985	331	6,316
280 6437 Maintenance Area #16 Zone 1	3	0.01%	18	0	18	1	19
281 6438 Maintenance Area #16 Zone 2	3	0.01%	18	0	18	1	19
282 6439 Maintenance Area #16 Zone 3	3	0.01%	18	0	18	1	19
283 6440 Maintenance Area #16 Zone 4	3	0.01%	18	0	18	1	19
284 6449 Reclamation District #1000	3	0.01%	18	0	18	1	19
285 6451 Reclamation District #70	19	0.04%	112	0	112	6	118
286 6452 Reclamation District #777	2	0.00%	12	0	12	1	12
287 6453 Reclamation District #817	3	0.01%	18	0	18	1	19
288 6455 Reclamation District #1001	13	0.03%	77	0	77	4	81
289 6458 Reclamation District #2054	1	0.00%	6	0	6	0	6

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**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2021-2022**

FY 2019-20  
 3/30/2021

Claims Accounting Allocations

Dept:6 1201 Auditor-Controller

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
292 6461 Reclamation District #1500	7	0.02%	\$41	\$0	\$41	\$2	\$44
293 6462 Reclamation District #1660	12	0.03%	71	0	71	4	75
294 6470 Sutter County Resource Conserv	13	0.03%	77	0	77	4	81
295 6471 LAFCO	1	0.00%	6	0	6	0	6
296 6480 Butte Water District	3	0.01%	18	0	18	1	19
297 6481 Feather Water District	3	0.01%	18	0	18	1	19
298 6484 SCSD-90 Series A-Imprv Redem	3	0.01%	18	0	18	1	19
299 6489 CA First Sutter	3	0.01%	18	0	18	1	19
300 6490 CA Enterp Dev Auth Comm Pace	2	0.00%	12	0	12	1	12
301 6491 California Hero Program	3	0.01%	18	0	18	1	19
303 7562 Woodland Unified	3	0.01%	18	0	18	1	19
304 7565 Sutter Co Schools	3	0.01%	18	0	18	1	19
305 7577 Yuba Community College	3	0.01%	18	0	18	1	19
306 7601 E Nicolaus High 2000 Debt	3	0.01%	18	0	18	1	19
307 7602 Woodland Unified Debt Ser	3	0.01%	18	0	18	1	19
308 7607 Sutter High 2008 Bond Deb	5	0.01%	29	0	29	2	31
309 7651 YC#99-1 Series C Bonds Db	9	0.02%	53	0	53	3	56
310 7652 YC 2004-1 Meas K Bonds Deb	5	0.01%	29	0	29	2	31
311 7654 Franklin Elem 2006 DBT Ser	3	0.01%	18	0	18	1	19
312 7655 Yuba Comm. College Distr DS-A	3	0.01%	18	0	18	1	19
313 7656 Yuba Comm. College Distr DS-B	3	0.01%	18	0	18	1	19
314 7657 Yuba Comm College Distrb	3	0.01%	18	0	18	1	19
315 7661 LO#04-1 Series A Bonds Db	11	0.02%	65	0	65	4	68
316 7663 East Nicolaus H 2014 Debt Svc	3	0.01%	18	0	18	1	19
<b>Subtotal</b>	<b>44,012</b>	<b>100.00%</b>	<b>259,242</b>	<b>0</b>	<b>259,242</b>	<b>14,204</b>	<b>273,446</b>
Direct Bills					0		0
<b>Total</b>					<b>\$259,242</b>		<b>\$273,446</b>

Basis Units: Number of Warrants  
 Source:

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2021-2022**

FY 2019-20  
 3/30/2021

**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	1,233,057.00	0.79%	\$1,440	\$0	\$1,440	\$0	\$1,440
6 1201 Auditor-Controller	1,729,333.00	1.11%	2,019	0	2,019	0	2,019
7 1202 Treasurer-Tax Collector	964,894.00	0.62%	1,127	0	1,127	72	1,198
8 1205 General Services Department	955,778.00	0.61%	1,116	0	1,116	71	1,187
9 1301 County Counsel	1,156,108.00	0.74%	1,350	0	1,350	86	1,436
10 1401 Human Resources	1,044,827.00	0.67%	1,220	0	1,220	78	1,298
11 1700 Building Maintenance	3,255,018.00	2.09%	3,800	0	3,800	242	4,043
12 1101 Board of Supervisors	607,314.00	0.39%	709	0	709	45	754
13 1105 Clerk of the Board	193,531.00	0.12%	226	0	226	14	240
14 1203 Assessor	1,933,398.00	1.24%	2,257	0	2,257	144	2,401
15 1204 Revenue Collection	274,522.00	0.18%	321	0	321	20	341
16 1502 Elections	818,061.00	0.53%	955	0	955	61	1,016
17 1600 Sheriff-Communications	2,648,462.00	1.70%	3,092	0	3,092	197	3,289
18 1920 Engineering Services	1,059,734.00	0.68%	1,237	0	1,237	79	1,316
19 1922 Water Resources	38,362.00	0.02%	45	0	45	3	48
20 1925 Emergency Management	19,017.00	0.01%	22	0	22	1	24
22 2103 Sheriff's Court Bailiffs	1,030,936.00	0.66%	1,204	0	1,204	77	1,280
23 2106 Public Defender	772,780.00	0.50%	902	0	902	57	960
24 2112 Consolidated Courts	478,298.00	0.31%	558	0	558	36	594
26 2125-01 DA-Criminal Division	2,790,118.00	1.79%	3,258	0	3,258	208	3,465
29 2201 Sheriff-Coroner	8,130,107.00	5.22%	9,492	0	9,492	605	10,097
30 2205 Sheriff-Boat Patrol	299,687.00	0.19%	350	0	350	22	372
31 2208 Sheriff-Live Oak Contract	1,281,644.00	0.82%	1,496	0	1,496	95	1,592
32 2301 Sheriff-County Jail	8,472,773.00	5.44%	9,892	0	9,892	630	10,523
34 2304 Probation	6,710,745.00	4.31%	7,835	0	7,835	499	8,334
36 2401 Emergency Services	598,536.00	0.38%	699	0	699	45	743
37 2402 Fire Services Administration	254,898.00	0.16%	298	0	298	19	317
38 2601 Agricultural Commissioner	2,503,014.00	1.61%	2,922	0	2,922	186	3,109
39 2706 Recorder	569,622.00	0.37%	665	0	665	42	707
40 2709 Pub. Guardian/Conservator	395,057.00	0.25%	461	0	461	29	491
41 2710 County Clerk	279,951.00	0.18%	327	0	327	21	348
42 2721 Development Services	1,059,491.00	0.68%	1,237	0	1,237	79	1,316
43 2724-24 Planning & Building	1,532,429.00	0.98%	1,789	0	1,789	114	1,903
46 2725 Environmental Health	855,596.00	0.55%	999	0	999	64	1,063
47 2726 Animal Control	190,521.00	0.12%	222	0	222	14	237
48 2727 CUPA	24,227.00	0.02%	28	0	28	2	30
49 3100 Road	7,761,445.00	4.98%	9,062	0	9,062	578	9,639
50 3200 County Airport	11.00	0.00%	0	0	0	0	0
53 4103-10 Health	1,219,883.00	0.78%	1,424	0	1,424	91	1,515
55 4120-00 Human Services Admin	2,269,223.00	1.46%	2,649	0	2,649	169	2,818
56 4580 Fleet Management ISF	827,519.00	0.53%	966	0	966	62	1,028
57 4581 Information Technology ISF	3,539,649.00	2.27%	4,133	0	4,133	263	4,396
58 4590 Liability Insurance ISF	1,669,587.00	1.07%	1,949	0	1,949	124	2,074

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2021-2022**

FY 2019-20  
 3/30/2021

Internal Audit-County Wide Allocations

Dept:6 1201 Auditor-Controller

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
59 4591 Workers' Comp. Ins. ISF	1,762,626.00	1.13%	\$2,058	\$0	\$2,058	\$131	\$2,189
60 4595 Employee Wellness Services	475,865.00	0.31%	556	0	556	35	591
62 5101-00 Welfare	1,306,889.00	0.84%	1,526	(3,289)	(1,763)	97	(1,666)
63 5200 IHSS Public Authority	430,075.00	0.28%	502	0	502	32	534
64 6201 County Library	1,542,145.00	0.99%	1,801	0	1,801	115	1,915
65 6301 Bi-County Farm Advisor	248,775.00	0.16%	290	0	290	19	309
66 7101 Parks and Recreation	267,525.00	0.17%	312	0	312	20	332
67 7201 Community Memorial Museum	259,675.00	0.17%	303	0	303	19	323
68 7203 Vets Memorial Community Bldg	18,874.00	0.01%	22	0	22	1	23
69 0112 Child Supp Serv Reimb/Adjustme	2,351,971.00	1.51%	2,746	0	2,746	175	2,921
72 0184 Sheriff Inmate Welfare	240,186.00	0.15%	280	0	280	18	298
74 0252 Emergency Medical Service	139,625.00	0.09%	163	0	163	10	173
78 0289 EDBG PI Fund	21,896.00	0.01%	26	0	26	2	27
80 0301 County Service Area G	844,968.00	0.54%	987	0	987	63	1,049
81 0305 County Service Area F	2,668,463.00	1.71%	3,116	0	3,116	199	3,314
82 0309 County Service Area C	126,853.00	0.08%	148	0	148	9	158
83 0311 County Service Area D	187,825.00	0.12%	219	0	219	14	233
84 0320 Sutter County Water Agency	134.00	0.00%	0	0	0	0	0
85 0321 Lo Canal Operations & Maintence	65,445.00	0.04%	76	0	76	5	81
86 0326 County Water Zone #4	4.00	0.00%	0	0	0	0	0
87 0327 County Water Zone #5	10.00	0.00%	0	0	0	0	0
88 0329 County Water Zone #7	4.00	0.00%	0	0	0	0	0
89 0330 County Water Zone #8	1.00	0.00%	0	0	0	0	0
90 0340 Co Consolid St Lighting District	35,963.00	0.02%	42	0	42	3	45
91 0395 Rio Ramaza Comm. Serv District	29,360.00	0.02%	34	0	34	2	36
92 1103 Non-Departmental Expense	336,500.00	0.22%	393	0	393	25	418
94 1801 Plant Acquisition	215,347.00	0.14%	251	0	251	16	267
95 1803 Capital Projects	3,010,093.00	1.93%	3,514	0	3,514	224	3,738
96 1911 General Insurance & Bonds	150,476.00	0.10%	176	0	176	11	187
98 2104 Grand Jury	33,170.00	0.02%	39	0	39	2	41
101 2125-08 DA-Criminal Investigation	1,027,229.60	0.66%	1,199	0	1,199	76	1,276
103 2125-72 Local Community Correction A	154,275.00	0.10%	180	0	180	11	192
104 2127-00 Victim Services	724,321.00	0.46%	846	0	846	54	900
105 2202 Net 5-Sheriff	128,728.00	0.08%	150	0	150	10	160
106 2204 Sheriff's Trn Cnt	20,210.00	0.01%	24	0	24	2	25
108 2303 Delinquency Prevention Commis:	999.00	0.00%	1	0	1	0	1
110 2703 Fish & Game Propagation	2,373.00	0.00%	3	0	3	0	3
113 3000 Urban area Resident St Lightning	12,999.00	0.01%	15	0	15	1	16
114 4102-01 Mental Health-Admin Support	6,804,634.00	4.37%	7,945	0	7,945	506	8,451
116 4102-03 Mental Health-Crisis Clinic	2,775,474.00	1.78%	3,240	0	3,240	207	3,447
117 4102-04 Mental Health-Community Ser	63,655.00	0.04%	74	0	74	5	79
118 4102-07 Mental Health-Inpatient	4,927,034.00	3.16%	5,753	0	5,753	367	6,119
126 4102-16 Mental Health-Outpatient/Adu	3,052,364.00	1.96%	3,564	0	3,564	227	3,791

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**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2021-2022**

FY 2019-20  
 3/30/2021

Internal Audit-County Wide Allocations

Dept:6 1201 Auditor-Controller

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
127 4102-17 Mental Health-Outpatient/Child	3,996,562.00	2.56%	\$4,666	\$0	\$4,666	\$297	\$4,964
132 4102-26 Mental Health-Sutter County E	646,818.00	0.42%	755	0	755	48	803
140 4102-41 Mental Health-Alcohol Admin	108,069.00	0.07%	126	0	126	8	134
141 4102-42 Mental Health-Prevention	245,077.00	0.16%	286	0	286	18	304
143 4102-48 Mental Health-Sutter Co CW I	189,446.00	0.12%	221	0	221	14	235
145 4102-51 Mental Health-OFC	304,148.00	0.20%	355	0	355	23	378
148 4102-54 Mental Health-First Steps	633,662.00	0.41%	740	0	740	47	787
149 4102-58 Mental Health-Drug Court SC	32,477.00	0.02%	38	0	38	2	40
152 4102-65 Mental Health-UR/QI Program	749,428.00	0.48%	875	0	875	56	931
154 4102-72 Mental Health-Local Comm Cc	487,066.00	0.31%	569	0	569	36	605
157 4102-82 Mental Health-Forensic	752,853.00	0.48%	879	0	879	56	935
158 4102-701 Mental Health-Youth and Far	3,352,136.00	2.15%	3,914	0	3,914	249	4,163
159 4102-702 Mental Health-Youth & Fam	920,973.00	0.59%	1,075	0	1,075	69	1,144
160 4102-704 Mental Health-Adult FSP Ser	891,282.00	0.57%	1,041	0	1,041	66	1,107
161 4102-705 Mental Health-Adult Non-FSP	2,435,913.00	1.56%	2,844	0	2,844	181	3,025
162 4102-706 Mental Health-Ethnic Outrea	885,306.00	0.57%	1,034	0	1,034	66	1,100
163 4102-707 Mental Health-MHSA Homele	7,433.00	0.00%	9	0	9	1	9
164 4102-712 Mental Health-Community Pr	1,024,951.00	0.66%	1,197	0	1,197	76	1,273
166 4102-715 Mental Health-Work Educatio	70,902.00	0.05%	83	0	83	5	88
168 4102-717 Mental Health-Administrative	180,148.00	0.12%	210	0	210	13	224
169 4103-12 Health-Children & Family	18,592.00	0.01%	22	0	22	1	23
170 4103-15 Health-Vital Statistics	38,590.00	0.02%	45	0	45	3	48
171 4103-20 Health-CCS	542,458.00	0.35%	633	0	633	40	674
172 4103-22 Health-Homeless Pilot	729,306.00	0.47%	851	0	851	54	906
173 4103-26 Health-MCH	164,487.00	0.11%	192	0	192	12	204
174 4103-29 Health-Foster Care	167,267.00	0.11%	195	0	195	12	208
175 4103-30 Health-Nursing Admin	230,274.00	0.15%	269	0	269	17	286
176 4103-31 Health-CHDP	93,305.00	0.06%	109	0	109	7	116
177 4103-33 Health-CMSP Local Health Cc	83,994.00	0.05%	98	0	98	6	104
178 4103-35 Health-Field Nursing	119,521.00	0.08%	140	0	140	9	148
179 4103-36 Health-Bioterrorism	169,136.00	0.11%	197	0	197	13	210
180 4103-37 Health-Pandemic Flu Preparer	41,194.00	0.03%	48	0	48	3	51
181 4103-38 Health-Acute Communicable I	447,059.00	0.29%	522	0	522	33	555
182 4103-39 Health-Immunization Grant	37,330.00	0.02%	44	0	44	3	46
183 4103-40 Health-WIC Nutrition	730,303.00	0.47%	853	0	853	54	907
184 4103-43 Health-Homeland Security Gra	5,835.00	0.00%	7	0	7	0	7
185 4103-45 Health-WIC Breast Feeding P	57,933.00	0.04%	68	0	68	4	72
187 4103-50 Health-Laboratory	3,651.00	0.00%	4	0	4	0	5
188 4103-51 Health-AIDS Surveillance	5,718.00	0.00%	7	0	7	0	7
189 4103-53 Health-Tuberculosis	40.00	0.00%	0	0	0	0	0
190 4103-54 Health-Chlamydia	482.00	0.00%	1	0	1	0	1
191 4103-55 Health-Lead Poisoning	48,587.00	0.03%	57	0	57	4	60
192 4103-56 Health-St Tuberculosis Grant	8,406.00	0.01%	10	0	10	1	10

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2021-2022**

FY 2019-20  
 3/30/2021

**Internal Audit-County Wide Allocations**

**Dept:6 1201 Auditor-Controller**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
195 4103-60 Health-Health Education	162,668.00	0.10%	\$190	\$0	\$190	\$12	\$202
197 4103-65 Health-Community Chronic Di	303.00	0.00%	0	0	0	0	0
198 4103-66 Health-Supp Nutritional Asst F	149,116.00	0.10%	174	0	174	11	185
201 4103-69 Health - Oral Care	133,014.00	0.09%	155	0	155	10	165
202 4103-78 Health-Injury Prevention	14,122.00	0.01%	16	0	16	1	18
203 4103-81 Health-Public Health Clinic	142,485.00	0.09%	166	0	166	11	177
206 4103-99 Health-Tobacco Control	254,739.00	0.16%	297	0	297	19	316
212 4134-00 Jail Medical	3,134,692.00	2.01%	3,660	0	3,660	233	3,893
218 4201 Non-County Providers	26,400.00	0.02%	31	0	31	2	33
220 4400 Sutter Co Waterworks Dist #1	220,135.00	0.14%	257	0	257	16	273
221 5101-05 Welfare-Social Workers Empy	1,914,101.00	1.23%	2,235	0	2,235	142	2,377
223 5101-10 Welfare-Admin Support	1,890,227.00	1.21%	2,207	0	2,207	141	2,348
224 5101-15 Welfare-Non-Welfare Admin S	241,232.00	0.15%	282	0	282	18	300
225 5101-20 Welfare-Social Services	3,857,244.00	2.48%	4,504	0	4,504	287	4,791
227 5101-30 Welfare-Eligibility & Nonservic	10,594,061.00	6.80%	12,369	0	12,369	788	13,157
228 5101-35 Welfare-Welfare Fraud	377,109.00	0.24%	440	0	440	28	468
229 5101-40 Welfare-Clerical Support	155,960.00	0.10%	182	0	182	12	194
230 5101-45 Welfare-Adults	955,177.00	0.61%	1,115	0	1,115	71	1,186
240 7204 Ettl Hall	16,299.00	0.01%	19	0	19	1	20
<b>Subtotal</b>	<b>155,811,403.60</b>	<b>100.00%</b>	<b>181,917</b>	<b>(3,289)</b>	<b>178,628</b>	<b>11,373</b>	<b>190,001</b>
Direct Bills					3,289		3,289
<b>Total</b>					<b>\$181,917</b>		<b>\$193,290</b>

Basis Units: Adjusted Expenditures

Source:

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2021-2022**

FY 2019-20  
 3/30/2021

**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
0 Direct Billed	\$0	\$0	\$0	\$3,289	\$0	\$0	\$0	\$3,289
5 1102 County Administrator	5,752	3,239	1,208	1,440	0	0	0	11,639
6 1201 Auditor-Controller	8,068	6,478	1,514	2,019	0	0	0	18,078
7 1202 Treasurer-Tax Collector	4,753	3,404	1,380	1,198	0	0	0	10,735
8 1205 General Services Department	4,708	3,404	1,392	1,187	0	0	0	10,692
9 1301 County Counsel	5,695	5,350	2,201	1,436	0	0	0	14,681
10 1401 Human Resources	5,146	5,350	1,902	1,298	0	0	0	13,696
11 1700 Building Maintenance	16,033	12,158	17,735	4,043	0	0	0	49,969
12 1101 Board of Supervisors	2,991	2,918	1,411	754	0	0	0	8,075
13 1105 Clerk of the Board	953	1,459	870	240	0	0	0	3,523
14 1203 Assessor	9,523	8,267	1,971	2,401	0	0	0	22,162
15 1204 Revenue Collection	1,352	973	5,719	341	0	0	0	8,385
16 1502 Elections	4,029	3,404	2,107	1,016	0	0	0	10,557
17 1600 Sheriff-Communications	13,045	8,754	2,406	3,289	0	0	0	27,494
18 1920 Engineering Services	5,220	2,918	1,250	1,316	0	0	0	10,703
19 1922 Water Resources	189	0	454	48	0	0	0	690
20 1925 Emergency Management	94	0	0	24	0	0	0	117
21 1925-30 Emergency COVID-19	0	0	329	0	0	0	0	329
22 2103 Sheriff's Court Bailiffs	5,078	6,322	205	1,280	0	0	0	12,886
23 2106 Public Defender	3,806	486	2,157	960	0	0	0	7,410
24 2112 Consolidated Courts	2,356	0	1,075	594	0	0	0	4,025
25 2125 District Attorney	0	973	25	0	0	0	0	998
26 2125-01 DA-Criminal Division	13,743	5,836	2,393	3,465	0	0	0	25,437
29 2201 Sheriff-Coroner	40,046	23,830	6,478	10,097	0	0	0	80,450
30 2205 Sheriff-Boat Patrol	1,476	486	460	372	0	0	0	2,795
31 2208 Sheriff-Live Oak Contract	6,313	3,891	578	1,592	0	0	0	12,373
32 2301 Sheriff-County Jail	41,733	25,289	7,715	10,523	0	0	0	85,260
34 2304 Probation	33,054	21,885	6,969	8,334	0	0	0	70,242
35 2309 Bi-County Juvenile Hall	0	0	87	0	0	0	0	87
36 2401 Emergency Services	2,948	973	1,175	743	0	0	0	5,839
37 2402 Fire Services Administration	1,256	486	1,044	317	0	0	0	3,103
38 2601 Agricultural Commissioner	12,329	10,699	2,748	3,109	0	0	0	28,884
39 2706 Recorder	2,806	3,404	1,218	707	0	0	0	8,136
40 2709 Pub. Guardian/Conservator	1,946	1,459	1,063	491	0	0	0	4,959
41 2710 County Clerk	1,379	0	1,063	348	0	0	0	2,790
42 2721 Development Services	5,219	5,350	1,405	1,316	0	0	0	13,289
43 2724-24 Planning & Building	7,548	1,945	1,206	1,903	0	0	0	12,603
44 2724-31 Community Services Building	0	973	1,299	0	0	0	0	2,272
45 2724-32 Code Enforcement Svcs	0	486	1,038	0	0	0	0	1,524
46 2725 Environmental Health	4,214	2,918	1,119	1,063	0	0	0	9,314
47 2726 Animal Control	938	973	81	237	0	0	0	2,229

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**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2021-2022**

FY 2019-20  
 3/30/2021

**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
48 2727 CUPA	\$119	\$0	\$236	\$30	\$0	\$0	\$0	\$386
49 3100 Road	38,230	11,672	8,112	9,639	0	0	0	67,653
50 3200 County Airport	0	0	99	0	0	0	0	100
51 3300 Transportation Development	0	0	56	0	0	0	0	56
52 4102-00 Mental Health	0	0	1,038	0	0	0	0	1,038
53 4103-10 Health	6,009	4,863	2,480	1,515	0	0	0	14,867
54 4104-00 Mental Health Service Act	0	0	44	0	0	0	0	44
55 4120-00 Human Services Admin	11,177	6,322	1,765	2,818	0	0	0	22,083
56 4580 Fleet Management ISF	4,076	1,945	10,711	1,028	0	0	0	17,760
57 4581 Information Technology ISF	17,435	6,809	3,201	4,396	0	0	0	31,841
58 4590 Liability Insurance ISF	8,224	0	131	2,074	0	0	0	10,428
59 4591 Workers' Comp. Ins. ISF	8,682	973	472	2,189	0	0	0	12,316
60 4595 Employee Wellness Services	2,344	0	796	591	0	0	0	3,731
62 5101-00 Welfare	6,437	0	11,003	(1,666)	0	0	0	15,774
63 5200 IHSS Public Authority	2,118	0	796	534	0	0	0	3,448
64 6201 County Library	7,596	7,781	5,004	1,915	0	0	0	22,297
65 6301 Bi-County Farm Advisor	1,225	1,459	1,243	309	0	0	0	4,237
66 7101 Parks and Recreation	1,318	0	1,274	332	0	0	0	2,924
67 7201 Community Memorial Museum	1,279	1,459	833	323	0	0	0	3,894
68 7203 Vets Memorial Community Bldg	93	0	727	23	0	0	0	844
69 0112 Child Supp Serv Reimb/Adjustme	11,585	10,213	2,213	2,921	0	0	0	26,932
70 0140 County Local Revenue Fund	0	0	112	0	0	0	0	112
72 0184 Sheriff Inmate Welfare	1,183	973	1,703	298	0	0	0	4,157
74 0252 Emergency Medical Service	688	0	31	173	0	0	0	892
75 0253 RLF CDBG Housing Rehabilitatio	0	0	50	0	0	0	0	50
78 0289 EDBG PI Fund	108	0	44	27	0	0	0	179
80 0301 County Service Area G	4,162	0	31	1,049	0	0	0	5,242
81 0305 County Service Area F	13,144	7,781	10,046	3,314	0	0	0	34,285
82 0309 County Service Area C	625	0	1,318	158	0	0	0	2,100
83 0311 County Service Area D	925	0	1,268	233	0	0	0	2,427
84 0320 Sutter County Water Agency	1	0	0	0	0	0	0	1
85 0321 Lo Canal Operations & Maintence	322	0	25	81	0	0	0	429
86 0326 County Water Zone #4	0	0	0	0	0	0	0	0
87 0327 County Water Zone #5	0	0	0	0	0	0	0	0
88 0329 County Water Zone #7	0	0	0	0	0	0	0	0
89 0330 County Water Zone #8	0	0	0	0	0	0	0	0
90 0340 Co Consolid St Lighting District	177	0	81	45	0	0	0	303
91 0395 Rio Ramaza Comm. Serv District	145	0	280	36	0	0	0	461
92 1103 Non-Departmental Expense	1,657	8,754	2,437	418	0	0	0	13,266
93 1209 General Revenues	0	0	236	0	0	0	0	236
94 1801 Plant Acquisition	1,061	0	926	267	0	0	0	2,254

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**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2021-2022**

FY 2019-20  
 3/30/2021

**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
95 1803 Capital Projects	\$14,826	\$0	\$106	\$3,738	\$0	\$0	\$0	\$18,671
96 1911 General Insurance & Bonds	741	0	12	187	0	0	0	941
97 1923 Flood Control	118	0	75	0	0	0	0	193
98 2104 Grand Jury	163	0	690	41	0	0	0	895
99 2109 Trial Court Funding	0	0	106	0	0	0	0	106
101 2125-08 DA-Criminal Investigation	5,060	3,404	404	1,276	0	0	0	10,144
103 2125-72 Local Community Correction A	760	486	0	192	0	0	0	1,438
104 2127-00 Victim Services	3,568	3,891	2,692	900	0	0	0	11,050
105 2202 Net 5-Sheriff	634	973	12	160	0	0	0	1,779
106 2204 Sheriff's Trn Cnt	100	0	0	25	0	0	0	125
108 2303 Delinquency Prevention Commis	5	0	106	1	0	0	0	112
110 2703 Fish & Game Propagation	12	0	180	3	0	0	0	195
111 2711 Domestic Violence Centers	0	0	25	0	0	0	0	25
113 3000 Urban area Resident St Lightning	64	0	81	16	0	0	0	161
114 4102-01 Mental Health-Admin Support	33,517	15,562	4,718	8,451	0	0	0	62,248
115 4102-02 Mental Health-Homeless Mgt	0	0	106	0	0	0	0	106
116 4102-03 Mental Health-Crisis Clinic	13,671	15,076	2,673	3,447	0	0	0	34,867
117 4102-04 Mental Health-Community Ser	314	0	472	79	0	0	0	865
118 4102-07 Mental Health-Inpatient	24,269	20,912	6,801	6,119	0	0	0	58,100
119 4102-08 Mental Health-Managed Care	0	0	50	0	0	0	0	50
121 4102-10 Mental Health-Non IMD	0	0	186	0	0	0	0	186
122 4102-12 Mental Health-Day Treatment	0	0	50	0	0	0	0	50
125 4102-15 Mental Health-Conditional Rel	0	0	75	0	0	0	0	75
126 4102-16 Mental Health-Outpatient/Adu	15,035	5,836	6,185	3,791	0	0	0	30,847
127 4102-17 Mental Health-Outpatient/Chik	19,685	9,240	4,768	4,964	0	0	0	38,657
130 4102-22 Mental Health-Camp Singer	0	0	6	0	0	0	0	6
132 4102-26 Mental Health-Sutter County E	3,186	0	1,790	803	0	0	0	5,780
133 4102-29 Mental Health-Yuba County B	0	1,945	0	0	0	0	0	1,945
134 4102-31 Mental Health-CSS/Admin Su	0	0	25	0	0	0	0	25
137 4102-35 Mental Health-CSS/Direct/Cas	0	0	25	0	0	0	0	25
140 4102-41 Mental Health-Alcohol Admin	532	0	1,610	134	0	0	0	2,277
141 4102-42 Mental Health-Prevention	1,207	486	2,313	304	0	0	0	4,310
143 4102-48 Mental Health-Sutter Co CW I	933	973	1,635	235	0	0	0	3,776
144 4102-50 Mental Health-Drug Outpatien	0	0	31	0	0	0	0	31
145 4102-51 Mental Health-OFC	1,498	1,945	2,058	378	0	0	0	5,879
148 4102-54 Mental Health-First Steps	3,121	2,432	2,642	787	0	0	0	8,982
149 4102-58 Mental Health-Drug Court SC	160	0	1,672	40	0	0	0	1,873
152 4102-65 Mental Health-UR/QI Program	3,691	2,432	2,058	931	0	0	0	9,111
154 4102-72 Mental Health-Local Comm C	2,399	1,945	1,734	605	0	0	0	6,684
157 4102-82 Mental Health-Forensic	3,708	2,918	2,002	935	0	0	0	9,563
158 4102-701 Mental Health-Youth and Far	16,511	3,404	3,369	4,163	0	0	0	27,448

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**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2021-2022**

FY 2019-20  
 3/30/2021

**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>
159 4102-702 Mental Health-Yourth & Fam	\$4,536	\$1,945	\$2,207	\$1,144	\$0	\$0	\$0	\$9,832
160 4102-704 Mental Health-Adult FSP Ser	4,390	5,350	2,126	1,107	0	0	0	12,973
161 4102-705 Mental Health-Adult Non-FSP	11,998	6,809	3,574	3,025	0	0	0	25,407
162 4102-706 Mental Health-Ethnic Outrea	4,361	3,891	2,804	1,100	0	0	0	12,154
163 4102-707 Mental Health-MHSA Homek	37	0	12	9	0	0	0	58
164 4102-712 Mental Health-Community Pr	5,048	3,404	3,500	1,273	0	0	0	13,226
165 4102-714 Mental Health-MH Serv Act I	0	0	6	0	0	0	0	6
166 4102-715 Mental Health-Work Educatc	349	0	193	88	0	0	0	630
167 4102-716 Mental Health-Innovation	0	0	6	0	0	0	0	6
168 4102-717 Mental Health-Administrative	887	486	1,971	224	0	0	0	3,568
169 4103-12 Health-Children & Family	92	0	56	23	0	0	0	171
170 4103-15 Health-Vital Statistics	190	0	31	48	0	0	0	269
171 4103-20 Health-CCS	2,672	2,918	423	674	0	0	0	6,686
172 4103-22 Health-Homeless Pilot	3,592	0	988	906	0	0	0	5,486
173 4103-26 Health-MCH	810	486	193	204	0	0	0	1,694
174 4103-29 Health-Foster Care	824	0	93	208	0	0	0	1,125
175 4103-30 Health-Nursing Admin	1,134	1,459	149	286	0	0	0	3,028
176 4103-31 Health-CHDP	460	486	99	116	0	0	0	1,161
177 4103-33 Health-CMSP Local Health Cc	414	486	180	104	0	0	0	1,185
178 4103-35 Health-Field Nursing	589	486	280	148	0	0	0	1,503
179 4103-36 Health-Bioterrorism	833	973	218	210	0	0	0	2,233
180 4103-37 Health-Pandemic Flu Preparer	203	0	75	51	0	0	0	329
181 4103-38 Health-Acute Communicable I	2,202	2,432	311	555	0	0	0	5,500
182 4103-39 Health-Immunization Grant	184	0	31	46	0	0	0	261
183 4103-40 Health-WIC Nutrition	3,597	3,891	883	907	0	0	0	9,277
184 4103-43 Health-Homeland Security Gr	29	0	50	7	0	0	0	86
185 4103-45 Health-WIC Breast Feeding P	285	0	81	72	0	0	0	438
187 4103-50 Health-Laboratory	18	0	236	5	0	0	0	259
188 4103-51 Health-AIDS Surveillance	28	0	6	7	0	0	0	41
189 4103-53 Health-Tuberculosis	0	0	6	0	0	0	0	6
190 4103-54 Health-Chlamydia	2	0	12	1	0	0	0	15
191 4103-55 Health-Lead Poisoning	239	0	44	60	0	0	0	343
192 4103-56 Health-St Tuberculosis Grant	41	0	6	10	0	0	0	58
194 4103-58 COVID-19 PHEP Grant	0	0	62	0	0	0	0	62
195 4103-60 Health-Health Education	801	973	249	202	0	0	0	2,225
197 4103-65 Health-Community Chronic Di	1	0	0	0	0	0	0	2
198 4103-66 Health-Supp Nutritional Asst F	734	486	323	185	0	0	0	1,729
201 4103-69 Health - Oral Care	655	973	255	165	0	0	0	2,048
202 4103-78 Health-Injury Prevention	70	0	31	18	0	0	0	118
203 4103-81 Health-Public Health Clinic	702	1,459	180	177	0	0	0	2,518
204 4103-90 COVID-19 CDDSS Roomkey	0	0	12	0	0	0	0	12

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2021-2022**

FY 2019-20  
 3/30/2021

**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
205 4103-98 Health - Prop 56 Tobacco Tru:	\$0	\$0	\$19	\$0	\$0	\$0	\$0	\$19
206 4103-99 Health-Tobacco Control	1,255	973	659	316	0	0	0	3,203
209 4120-12 Children & Families	0	0	31	0	0	0	0	31
211 4121-758 Homeless Better Way Prog	0	0	889	0	0	0	0	889
212 4134-00 Jail Medical	15,440	0	280	3,893	0	0	0	19,613
213 4134-72 Jail Medical-LCC	0	0	6	0	0	0	0	6
215 4151-91 COVID-19 HCFC Emergency	0	0	112	0	0	0	0	112
218 4201 Non-County Providers	130	0	0	33	0	0	0	163
220 4400 Sutter Co Waterworks Dist #1	1,084	0	1,343	273	0	0	0	2,700
221 5101-05 Welfare-Social Workers Empy	9,428	8,267	877	2,377	0	0	0	20,949
223 5101-10 Welfare-Admin Support	9,310	4,377	2,996	2,348	0	0	0	19,031
224 5101-15 Welfare-Non-Welfare Admin S	1,188	1,459	0	300	0	0	0	2,947
225 5101-20 Welfare-Social Services	18,999	15,076	3,400	4,791	0	0	0	42,266
226 5101-26 Homeless Support Prog	0	0	62	0	0	0	0	62
227 5101-30 Welfare-Eligibility & Nonservic	52,182	60,304	2,051	13,157	0	0	0	127,695
228 5101-35 Welfare-Welfare Fraud	1,857	1,945	137	468	0	0	0	4,408
229 5101-40 Welfare-Clerical Support	768	0	19	194	0	0	0	981
230 5101-45 Welfare-Adults	4,705	4,863	528	1,186	0	0	0	11,283
233 5206 TANF-Foster Care	5	0	0	0	0	0	0	5
235 5302 General Relief	131	0	0	0	0	0	0	131
237 5601 Veterans Service Officer	0	0	6	0	0	0	0	6
238 6201-35 Library-Literacy Prg	0	0	143	0	0	0	0	143
240 7204 Ettl Hall	80	0	342	20	0	0	0	442
241 5100 Children/Family Comm.	888	0	2,953	0	0	0	0	3,841
242 5116 DNA ID Prop 69 State	0	0	25	0	0	0	0	25
243 5121 Redevelopment Prop Tax	0	0	19	0	0	0	0	19
246 5203 Agency Collections Payable	0	0	398	0	0	0	0	398
248 5212 Local Transportation Tax	0	0	81	0	0	0	0	81
249 5215 Tax Collector's Trust	0	0	1,672	0	0	0	0	1,672
251 5218 Taxes	0	0	1,324	0	0	0	0	1,324
252 5219 In Lieu Tax Trust	0	0	75	0	0	0	0	75
253 5240 City of Live Oak	0	0	186	0	0	0	0	186
254 5241 City of Yuba City	0	0	193	0	0	0	0	193
255 5262 Sutter-Butte Flood Control	0	0	19	0	0	0	0	19
256 5263 Sac Area Flood Control	0	0	19	0	0	0	0	19
257 5265 FRAQMD	0	0	25	0	0	0	0	25
258 5267 Statewide Comm Infrastructure	0	0	6	0	0	0	0	6
260 6401 Fairview Cemetery	224	0	696	0	0	0	0	921
261 6402 Live Oak Cemetery	918	0	1,399	0	0	0	0	2,317
263 6404 Nicolaus Cemetery	93	0	193	0	0	0	0	286
264 6405 Pleasant Grove Cemetery	112	0	311	0	0	0	0	423

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**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2021-2022**

FY 2019-20  
 3/30/2021

**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
265 6406 Sutter Cemetery	\$6,314	\$0	\$4,637	\$0	\$0	\$0	\$0	\$10,952
266 6415 Gilsizer County Drainage	1,595	0	752	0	0	0	0	2,347
267 6416 Live Oak Cemetery Specl Assess	371	0	224	0	0	0	0	595
268 6419 Meridian Fire District	0	0	37	0	0	0	0	37
269 6420 Sutter Basin Fire	198	0	827	0	0	0	0	1,025
270 6424 Levee Disrt #1-Feather River	187	0	392	0	0	0	0	578
271 6426 Levee District #1	4,142	0	2,412	0	0	0	0	6,554
272 6427 Levee District #9	1,964	0	460	0	0	0	0	2,424
273 6428 Maintenance Area #3	0	0	19	0	0	0	0	19
274 6429 Maintenance Area #7 Zone 2	0	0	19	0	0	0	0	19
275 6430 Maintenance Area #7 Zone 3	0	0	19	0	0	0	0	19
276 6431 Maintenance Area #7 Zone 4	0	0	19	0	0	0	0	19
277 6434 Bear River Levee Maintenance	0	0	12	0	0	0	0	12
278 6435 Colusa Mosquito Abatement	0	0	19	0	0	0	0	19
279 6436 S-Y Mosquito & Vector Control	15,065	0	6,316	0	0	0	0	21,381
280 6437 Maintenance Area #16 Zone 1	0	0	19	0	0	0	0	19
281 6438 Maintenance Area #16 Zone 2	0	0	19	0	0	0	0	19
282 6439 Maintenance Area #16 Zone 3	0	0	19	0	0	0	0	19
283 6440 Maintenance Area #16 Zone 4	0	0	19	0	0	0	0	19
284 6449 Reclamation District #1000	0	0	19	0	0	0	0	19
285 6451 Reclamation District #70	0	0	118	0	0	0	0	118
286 6452 Reclamation District #777	0	0	12	0	0	0	0	12
287 6453 Reclamation District #817	0	0	19	0	0	0	0	19
288 6455 Reclamation District #1001	0	0	81	0	0	0	0	81
289 6458 Reclamation District #2054	0	0	6	0	0	0	0	6
292 6461 Reclamation District #1500	0	0	44	0	0	0	0	44
293 6462 Reclamation District #1660	0	0	75	0	0	0	0	75
294 6470 Sutter County Resource Conserv	91	0	81	0	0	0	0	172
295 6471 LAFCO	410	0	6	0	0	0	0	416
296 6480 Butte Water District	0	0	19	0	0	0	0	19
297 6481 Feather Water District	0	0	19	0	0	0	0	19
298 6484 SCSO-90 Series A-Imprv Redem	71	0	19	0	0	0	0	90
299 6489 CA First Sutter	0	0	19	0	0	0	0	19
300 6490 CA Enterp Dev Auth Comm Pace	0	0	12	0	0	0	0	12
301 6491 California Hero Program	0	0	19	0	0	0	0	19
303 7562 Woodland Unified	0	0	19	0	0	0	0	19
304 7565 Sutter Co Schools	0	0	19	0	0	0	0	19
305 7577 Yuba Community College	0	0	19	0	0	0	0	19
306 7601 E Nicolaus High 2000 Debt	0	0	19	0	0	0	0	19
307 7602 Woodland Unified Debt Ser	0	0	19	0	0	0	0	19
308 7607 Sutter High 2008 Bond Deb	0	0	31	0	0	0	0	31

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**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2021-2022**

FY 2019-20  
 3/30/2021

**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
309 7651 YC#99-1 Series C Bonds Db	\$0	\$0	\$56	\$0	\$0	\$0	\$0	\$56
310 7652 YC 2004-1 Meas K Bonds Deb	0	0	31	0	0	0	0	31
311 7654 Franklin Elem 2006 DBT Ser	0	0	19	0	0	0	0	19
312 7655 Yuba Comm. College Distr DS-A	0	0	19	0	0	0	0	19
313 7656 Yuba Comm. College Distr DS-B	0	0	19	0	0	0	0	19
314 7657 Yuba Comm College Distrb	0	0	19	0	0	0	0	19
315 7661 LO#04-1 Series A Bonds Db	0	0	68	0	0	0	0	68
316 7663 East Nicolaus H 2014 Debt Svc	0	0	19	0	0	0	0	19
<b>Total</b>	<b>\$799,590</b>	<b>\$488,258</b>	<b>\$273,446</b>	<b>\$193,290</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,754,584</b>

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**SUTTER COUNTY, CALIFORNIA  
2 CFR PART 200 COST  
ALLOCATION PLAN  
FOR USE IN FY 2021-2022**

FY 2019-20

**1202 Treasurer-Tax Collector  
Nature and Extent of Services**

The Treasurer-Tax Collector is responsible for the receipt and safekeeping of all moneys paid to the County. The Treasurer redeems checks authorized by the Auditor-Controller. Costs were developed based on time studies and are allocated to all departments based on the average daily cash balance. Costs of the Treasurer are allowable for plan purposes and are categorized and allocated as follows:

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

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**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2021-2022**

FY 2019-20  
 3/30/2021

**A. Department Costs**

Dept:7 1202 Treasurer-Tax Collector

Description		Amount	General Admin	Treasury	General Govt
<b>Personnel Costs</b>					
Salaries	S1	419,664	42,218	175,881	201,565
<i>Salary % Split</i>			<i>10.06%</i>	<i>41.91%</i>	<i>48.03%</i>
Benefits	S	287,175	28,890	120,355	137,930
<b>Subtotal - Personnel Costs</b>		<b>706,839</b>	<b>71,108</b>	<b>296,236</b>	<b>339,495</b>
<b>Services &amp; Supplies Cost</b>					
Services & Supplies	S	256,155	25,769	107,355	123,031
Intrafund Costs	P	332	0	155	177
Misc Revenue	P	(62,929)	0	0	(62,929)
Revenues	S	(6,305)	(634)	(2,642)	(3,028)
Equipment Replacement	D	1,900	0	0	0
<b>Subtotal - Services &amp; Supplies</b>		<b>189,153</b>	<b>25,135</b>	<b>104,867</b>	<b>57,251</b>
<b>Department Cost Total</b>		<b>895,992</b>	<b>96,243</b>	<b>401,103</b>	<b>396,746</b>
<b>Adjustments to Cost</b>					
Equipment Replacement	D	(1,900)	0	0	0
<b>Subtotal - Adjustments</b>		<b>(1,900)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Costs After Adjustments</b>		<b>894,092</b>	<b>96,243</b>	<b>401,103</b>	<b>396,746</b>
General Admin Distribution			(96,243)	44,847	51,396
<b>Grand Total</b>		<b>\$894,092</b>		<b>\$445,951</b>	<b>\$448,142</b>
				not allocated	

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**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2021-2022**

FY 2019-20  
 3/30/2021

**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	\$83	\$95
Subtotal - Building Occupancy	179	0	83	95
2 Equip Deprec	410	0	191	219
Subtotal - Equipment Depreciation	410	0	191	219
3 Tax Assessment	297	0	138	158
Subtotal - Tax Assessment	297	0	138	158
4 External Audit	370	0	172	198
Subtotal - External Audit	370	0	172	198
5 Personnel/Budget Prep	3,811	311	1,921	2,202
5 Departmental Assistance	799	65	403	461
Subtotal - 1102 County Administrator	4,610	377	2,324	2,663
6 Departmental Accounting	4,501	251	2,215	2,538
6 Payroll Accounting	3,239	165	1,586	1,818
6 Claims Accounting	1,308	72	643	737
6 Internal Audit-County Wide	1,127	72	558	640
Subtotal - 1201 Auditor-Controller	10,175	561	5,002	5,733
8 Purchasing	0	336	157	179
Subtotal - 1205 General Services Depa	0	336	157	179
9 Legal Assistance	0	28,819	13,429	15,390
Subtotal - 1301 County Counsel	0	28,819	13,429	15,390
10 Employee/Labor Relations	0	4,472	2,084	2,388
10 Recruitment/Class Non-MSS	0	5,007	2,333	2,674
Subtotal - 1401 Human Resources	0	9,479	4,417	5,062
11 Maintenance	0	14,221	6,627	7,595
11 Grounds	0	538	251	287
11 Custodial	0	21,257	9,905	11,352

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**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2021-2022**

FY 2019-20  
 3/30/2021

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

Dept:7 1202 Treasurer-Tax Collector

Department	First Incoming	Second Incoming	Treasury	General Govt
11 Direct Expenditure	\$0	\$1,555	\$725	\$830
Subtotal - 1700 Building Maintenance	0	37,571	17,507	20,064
<b>Total Incoming</b>	16,040	77,142	43,421	49,761
<b>C. Total Allocated</b>		<u>\$987,274</u>	<u>\$489,371</u>	<u>\$497,903</u>
			49.57%	50.43%

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**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2021-2022**

FY 2019-20  
 3/30/2021

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	354,251.58	0.16%	\$704	\$(490)	\$214	\$56	\$269
10 1401 Human Resources	61,549.08	0.03%	122	(100)	22	10	32
14 1203 Assessor	11,328.95	0.00%	23	(16)	7	2	8
15 1204 Revenue Collection	1,918.39	0.00%	4	(3)	1	0	1
17 1600 Sheriff-Communications	245,279.38	0.11%	487	(348)	139	39	178
18 1920 Engineering Services	0.00	0.00%	0	(39)	(39)	0	(39)
19 1922 Water Resources	28,419.10	0.01%	56	0	56	4	61
24 2112 Consolidated Courts	0.00	0.00%	0	(362)	(362)	0	(362)
25 2125 District Attorney	240,342.51	0.11%	477	0	477	38	515
26 2125-01 DA-Criminal Division	0.00	0.00%	0	(296)	(296)	0	(296)
27 2125-03 DA-Victim/Witness Assistance	212,535.35	0.09%	422	(20)	402	33	436
29 2201 Sheriff-Coroner	0.00	0.00%	0	(3,222)	(3,222)	0	(3,222)
30 2205 Sheriff-Boat Patrol	2,343,115.82	1.03%	4,654	0	4,654	369	5,023
32 2301 Sheriff-County Jail	299,702.46	0.13%	595	(414)	181	47	229
34 2304 Probation	1,500,251.98	0.66%	2,980	(2,039)	941	236	1,177
38 2601 Agricultural Commissioner	52,300.32	0.02%	104	(73)	31	8	39
39 2706 Recorder	1,384,339.67	0.61%	2,750	(1,903)	847	218	1,065
42 2721 Development Services	10,621.21	0.00%	21	(15)	6	2	8
43 2724-24 Planning & Building	529,837.23	0.23%	1,052	(719)	333	83	417
44 2724-31 Community Services Building	54,591.42	0.02%	108	(83)	25	9	34
47 2726 Animal Control	659,410.05	0.29%	1,310	(913)	397	104	501
48 2727 CUPA	13,945.83	0.01%	28	(19)	9	2	11
49 3100 Road	11,463,143.27	5.02%	22,769	(15,827)	6,942	1,805	8,748
50 3200 County Airport	72,303.97	0.03%	144	(98)	46	11	57
52 4102-00 Mental Health	3,173,818.96	1.39%	6,304	(4,759)	1,545	500	2,045
53 4103-10 Health	(451,569.45)	-0.20%	(897)	322	(575)	(71)	(646)
54 4104-00 Mental Health Service Act	10,524,773.21	4.61%	20,906	(16,712)	4,194	1,657	5,851
55 4120-00 Human Services Admin	847,369.33	0.37%	1,683	(1,162)	521	133	655
56 4580 Fleet Management ISF	(222,015.79)	-0.10%	(441)	355	(86)	(35)	(121)
57 4581 Information Technology ISF	722,078.79	0.32%	1,434	(1,058)	376	114	490
58 4590 Liability Insurance ISF	353,484.73	0.15%	702	(507)	195	56	251
59 4591 Workers' Comp. Ins. ISF	344,965.11	0.15%	685	(528)	157	54	212
60 4595 Employee Wellness Services	(140,132.67)	-0.06%	(278)	202	(76)	(22)	(98)
61 5000 Trial Court Agency	601,927.14	0.26%	1,196	(832)	364	95	458
62 5101-00 Welfare	9,861,897.49	4.32%	19,589	(13,619)	5,970	1,553	7,523
63 5200 IHSS Public Authority	625,849.01	0.27%	1,243	(849)	394	99	493
64 6201 County Library	199,509.44	0.09%	396	(276)	120	31	152
66 7101 Parks and Recreation	423,561.67	0.19%	841	(588)	253	67	320
67 7201 Community Memorial Museum	3,628.37	0.00%	7	(5)	2	1	3
69 0112 Child Supp Serv Reimb/Adjustme	415,089.71	0.18%	825	(587)	238	65	303
70 0140 County Local Revenue Fund	7,236,818.22	3.17%	14,375	(2,144)	12,231	1,140	13,370
71 0177 CCPIF SB 678	649,609.75	0.28%	1,290	(916)	374	102	477
72 0184 Sheriff Inmate Welfare	59,854.52	0.03%	119	(80)	39	9	48

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2021-2022**

FY 2019-20  
 3/30/2021

Treasury Allocations

Dept:7 1202 Treasurer-Tax Collector

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
73 0241 Public Safety Realignment 2011	0.00	0.00%	\$0	\$(7,645)	\$(7,645)	\$0	\$(7,645)
74 0252 Emergency Medical Service	538,068.33	0.24%	1,069	(747)	322	85	407
75 0253 RLF CDBG Housing Rehabilitatio	379,448.70	0.17%	754	(550)	204	60	263
76 0273 Local Innovation	110,374.40	0.05%	219	(146)	73	17	91
77 0284 CDBG Housing Rehab 04-STB	166,558.54	0.07%	331	(231)	100	26	126
78 0289 EDBG PI Fund	445,818.28	0.20%	886	(669)	217	70	287
79 0296 BSCC Jag Mental Health Training	23,123.50	0.01%	46	0	46	4	50
80 0301 County Service Area G	60,011.30	0.03%	119	(286)	(167)	9	(157)
81 0305 County Service Area F	33,611.34	0.01%	67	(543)	(476)	5	(471)
82 0309 County Service Area C	992,732.53	0.43%	1,972	(1,425)	547	156	703
83 0311 County Service Area D	1,127,034.33	0.49%	2,239	(1,621)	618	177	795
84 0320 Sutter County Water Agency	1,487,169.44	0.65%	2,954	(2,106)	848	234	1,082
85 0321 Lo Canal Operations & Maintence	329,667.84	0.14%	655	(482)	173	52	225
86 0326 County Water Zone #4	318,952.71	0.14%	634	(442)	192	50	242
87 0327 County Water Zone #5	751,661.66	0.33%	1,493	(1,042)	451	118	569
88 0329 County Water Zone #7	276,761.01	0.12%	550	(384)	166	44	209
89 0330 County Water Zone #8	22,802.97	0.01%	45	(32)	13	4	17
90 0340 Co Consolid St Lighting District	1,541,798.96	0.68%	3,063	(2,152)	911	243	1,153
91 0395 Rio Ramaza Comm. Serv District	136,169.62	0.06%	270	(192)	78	21	100
92 1103 Non-Departmental Expense	9,038.62	0.00%	18	(111)	(93)	1	(92)
93 1209 General Revenues	13,807,301.33	6.05%	27,426	(22,249)	5,177	2,174	7,351
94 1801 Plant Acquisition	490,530.02	0.21%	974	(667)	307	77	385
95 1803 Capital Projects	29,207.44	0.01%	58	(41)	17	5	22
104 2127-00 Victim Services	16,962.54	0.01%	34	0	34	3	36
105 2202 Net 5-Sheriff	650,271.62	0.28%	1,292	(896)	396	102	498
107 2215 Public Safety-County Share	(507.26)	0.00%	(1)	0	(1)	(0)	(1)
109 2403 February 2017 Flood	46,243.85	0.02%	92	0	92	7	99
110 2703 Fish & Game Propagation	0.00	0.00%	0	(64)	(64)	0	(64)
112 2724-29 Comm Svc Planning-Riego Rc	345,603.64	0.15%	686	0	686	54	741
113 3000 Urban area Resident St Lightning	0.00	0.00%	0	(483)	(483)	0	(483)
153 4102-68 Mental Health-Drug Medi-Cal	790,005.36	0.35%	1,569	(1,040)	529	124	654
207 4109 MHSa Housing Prg	1,614,312.55	0.71%	3,207	0	3,207	254	3,461
214 4151-00 COVID-19 Crisis Response	113,663.63	0.05%	226	0	226	18	244
216 4152 COVID-19 Emergency Suppleme	17,211.16	0.01%	34	0	34	3	37
217 4154-00 Homeless Funding Sources	3,805.43	0.00%	8	0	8	1	8
220 4400 Sutter Co Waterworks Dist #1	703,319.18	0.31%	1,397	(1,075)	322	111	433
236 5502 OEM FY19Pub Safty Powershutc	255,596.02	0.11%	508	0	508	40	548
241 5100 Children/Family Comm.	1,739,708.91	0.76%	3,456	(2,395)	1,061	274	1,335
242 5116 DNA ID Prop 69 State	26,613.53	0.01%	53	(36)	17	4	21
243 5121 Redevelopment Prop Tax	165,297.44	0.07%	328	(1,050)	(722)	26	(696)
244 5193 Highland EST Improv Redemptio	1,535.98	0.00%	3	0	3	0	3
246 5203 Agency Collections Payable	296,235.14	0.13%	588	(404)	184	47	231
248 5212 Local Transportation Tax	1,082,022.28	0.47%	2,149	(1,375)	774	170	945

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2021-2022**

FY 2019-20  
 3/30/2021

Treasury Allocations

Dept:7 1202 Treasurer-Tax Collector

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
251 5218 Taxes	22,468,625.00	9.84%	\$44,630	\$1,324	\$45,954	\$3,538	\$49,492
253 5240 City of Live Oak	498,169.44	0.22%	990	(1,142)	(152)	78	(74)
254 5241 City of Yuba City	918,808.05	0.40%	1,825	(3,786)	(1,961)	145	(1,816)
255 5262 Sutter-Butte Flood Control	283,579.02	0.12%	563	(1,982)	(1,419)	45	(1,374)
256 5263 Sac Area Flood Control	11,191.48	0.00%	22	(64)	(42)	2	(40)
257 5265 FRAQMD	433.46	0.00%	1	(1)	(0)	0	(0)
258 5267 Statewide Comm Infrastructure	1,478.11	0.00%	3	(15)	(12)	0	(12)
259 5277 Narco	90,183.85	0.04%	179	(128)	51	14	65
260 6401 Fairview Cemetery	109,060.93	0.05%	217	(164)	53	17	70
261 6402 Live Oak Cemetery	946,459.32	0.41%	1,880	(1,348)	532	149	681
262 6403 Meridian Cemetery Trust	6,848.91	0.00%	14	(9)	5	1	6
263 6404 Nicolaus Cemetery	86,247.83	0.04%	171	(125)	46	14	60
264 6405 Pleasant Grove Cemetery	160,036.76	0.07%	318	(228)	90	25	115
265 6406 Sutter Cemetery	1,976,948.50	0.87%	3,927	(2,894)	1,033	311	1,344
266 6415 Gilsizer County Drainage	3,597,675.40	1.58%	7,146	(5,080)	2,066	567	2,633
268 6419 Meridian Fire District	205,480.47	0.09%	408	(352)	56	32	89
269 6420 Sutter Basin Fire	251,874.38	0.11%	500	(372)	128	40	168
270 6424 Levee Disrt #1-Feather River	38,662.21	0.02%	77	(52)	25	6	31
271 6426 Levee District #1	1,640,441.65	0.72%	3,258	(2,389)	869	258	1,128
272 6427 Levee District #9	871,075.74	0.38%	1,730	(1,268)	462	137	599
273 6428 Maintenance Area #3	4,472.13	0.00%	9	(30)	(21)	1	(20)
274 6429 Maintenance Area #7 Zone 2	82.28	0.00%	0	(1)	(1)	0	(1)
275 6430 Maintenance Area #7 Zone 3	768.90	0.00%	2	(5)	(3)	0	(3)
276 6431 Maintenance Area #7 Zone 4	4,318.14	0.00%	9	(31)	(22)	1	(22)
277 6434 Bear River Levee Maintenance	349.19	0.00%	1	(1)	(0)	0	(0)
278 6435 Colusa Mosquito Abatement	918.20	0.00%	2	(6)	(4)	0	(4)
279 6436 S-Y Mosquito & Vector Control	3,736,028.46	1.64%	7,421	(5,680)	1,741	588	2,329
280 6437 Maintenance Area #16 Zone 1	610.58	0.00%	1	(4)	(3)	0	(3)
281 6438 Maintenance Area #16 Zone 2	1,051.90	0.00%	2	(7)	(5)	0	(5)
282 6439 Maintenance Area #16 Zone 3	436.78	0.00%	1	(3)	(2)	0	(2)
283 6440 Maintenance Area #16 Zone 4	2,215.36	0.00%	4	(94)	(90)	0	(89)
284 6449 Reclamation District #1000	10,912.07	0.00%	22	0	22	2	23
285 6451 Reclamation District #70	513,043.60	0.22%	1,019	(688)	331	81	412
286 6452 Reclamation District #777	400,830.63	0.18%	796	(610)	186	63	249
287 6453 Reclamation District #817	303.62	0.00%	1	(2)	(1)	0	(1)
288 6455 Reclamation District #1001	1,066,159.02	0.47%	2,118	(1,510)	608	168	776
289 6458 Reclamation District #2054	325,249.92	0.14%	646	(458)	188	51	239
290 6459 Reclamation District #2056	420,253.83	0.18%	835	(587)	248	66	314
291 6460 Reclamation District #2103	1,001.38	0.00%	2	(1)	1	0	1
292 6461 Reclamation District #1500	2,012,549.84	0.88%	3,998	(3,381)	617	317	933
293 6462 Reclamation District #1660	411,517.03	0.18%	817	(571)	246	65	311
294 6470 Sutter County Resource Conserv	7,275.94	0.00%	14	(10)	4	1	6
295 6471 LAFCO	45,016.76	0.02%	89	(73)	16	7	24

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2021-2022**

FY 2019-20  
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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
296 6480 Butte Water District	7,062.31	0.00%	\$14	\$(32)	\$(18)	\$1	\$(17)
297 6481 Feather Water District	36,732.07	0.02%	73	(196)	(123)	6	(117)
298 6484 SCSD-90 Series A-Imprv Redem	597,536.75	0.26%	1,187	(893)	294	94	388
299 6489 CA First Sutter	14,084.88	0.01%	28	(81)	(53)	2	(51)
300 6490 CA Enterp Dev Auth Comm Pace	21,424.13	0.01%	43	(46)	(3)	3	(0)
301 6491 California Hero Program	11,664.89	0.01%	23	(47)	(24)	2	(22)
304 7565 Sutter Co Schools	98,740,928.51	43.26%	196,131	(153,432)	42,699	15,549	58,248
<b>Subtotal</b>	<b>228,273,528.59</b>	<b>100.00%</b>	<b>453,425</b>	<b>(311,878)</b>	<b>141,547</b>	<b>35,947</b>	<b>177,493</b>
Direct Bills					311,878		311,878
<b>Total</b>					<b>\$453,425</b>		<b>\$489,371</b>

Basis Units: Average Daily Cash Balance  
 Source:

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**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2021-2022**

FY 2019-20  
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**Allocation Summary**

Dept:7 1202 Treasurer-Tax Collector

Department	Treasury	General Govt	Total
0 Direct Billed	\$311,878	\$0	\$311,878
9 1301 County Counsel	269	0	269
10 1401 Human Resources	32	0	32
14 1203 Assessor	8	0	8
15 1204 Revenue Collection	1	0	1
17 1600 Sheriff-Communications	178	0	178
18 1920 Engineering Services	(39)	0	(39)
19 1922 Water Resources	61	0	61
24 2112 Consolidated Courts	(362)	0	(362)
25 2125 District Attorney	515	0	515
26 2125-01 DA-Criminal Division	(296)	0	(296)
27 2125-03 DA-Victim/Witness Assistance	436	0	436
29 2201 Sheriff-Coroner	(3,222)	0	(3,222)
30 2205 Sheriff-Boat Patrol	5,023	0	5,023
32 2301 Sheriff-County Jail	229	0	229
34 2304 Probation	1,177	0	1,177
38 2601 Agricultural Commissioner	39	0	39
39 2706 Recorder	1,065	0	1,065
42 2721 Development Services	8	0	8
43 2724-24 Planning & Building	417	0	417
44 2724-31 Community Services Building	34	0	34
47 2726 Animal Control	501	0	501
48 2727 CUPA	11	0	11
49 3100 Road	8,748	0	8,748
50 3200 County Airport	57	0	57
52 4102-00 Mental Health	2,045	0	2,045
53 4103-10 Health	(646)	0	(646)
54 4104-00 Mental Health Service Act	5,851	0	5,851
55 4120-00 Human Services Admin	655	0	655
56 4580 Fleet Management ISF	(121)	0	(121)
57 4581 Information Technology ISF	490	0	490
58 4590 Liability Insurance ISF	251	0	251
59 4591 Workers' Comp. Ins. ISF	212	0	212
60 4595 Employee Wellness Services	(98)	0	(98)
61 5000 Trial Court Agency	458	0	458
62 5101-00 Welfare	7,523	0	7,523
63 5200 IHSS Public Authority	493	0	493
64 6201 County Library	152	0	152
66 7101 Parks and Recreation	320	0	320
67 7201 Community Memorial Museum	3	0	3
69 0112 Child Supp Serv Reimb/Adjustme	303	0	303

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**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2021-2022**

FY 2019-20  
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**Allocation Summary**

Dept:7 1202 Treasurer-Tax Collector

Department	Treasury	General Govt	Total
70 0140 County Local Revenue Fund	\$13,370	\$0	\$13,370
71 0177 CCPIF SB 678	477	0	477
72 0184 Sheriff Inmate Welfare	48	0	48
73 0241 Public Safety Realignment 2011	(7,645)	0	(7,645)
74 0252 Emergency Medical Service	407	0	407
75 0253 RLF CDBG Housing Rehabilitatio	263	0	263
76 0273 Local Innovation	91	0	91
77 0284 CDBG Housing Rehab 04-STB	126	0	126
78 0289 EDBG PI Fund	287	0	287
79 0296 BSCC Jag Mental Health Training	50	0	50
80 0301 County Service Area G	(157)	0	(157)
81 0305 County Service Area F	(471)	0	(471)
82 0309 County Service Area C	703	0	703
83 0311 County Service Area D	795	0	795
84 0320 Sutter County Water Agency	1,082	0	1,082
85 0321 Lo Canal Operations & Maintence	225	0	225
86 0326 County Water Zone #4	242	0	242
87 0327 County Water Zone #5	569	0	569
88 0329 County Water Zone #7	209	0	209
89 0330 County Water Zone #8	17	0	17
90 0340 Co Consolid St Lighting District	1,153	0	1,153
91 0395 Rio Ramaza Comm. Serv District	100	0	100
92 1103 Non-Departmental Expense	(92)	0	(92)
93 1209 General Revenues	7,351	0	7,351
94 1801 Plant Acquisition	385	0	385
95 1803 Capital Projects	22	0	22
104 2127-00 Victim Services	36	0	36
105 2202 Net 5-Sheriff	498	0	498
107 2215 Public Safety-County Share	(1)	0	(1)
109 2403 February 2017 Flood	99	0	99
110 2703 Fish & Game Propagation	(64)	0	(64)
112 2724-29 Comm Svc Planning-Riego Rc	741	0	741
113 3000 Urban area Resident St Lightning	(483)	0	(483)
153 4102-68 Mental Health-Drug Medi-Cal	654	0	654
207 4109 MHSa Housing Prg	3,461	0	3,461
214 4151-00 COVID-19 Crisis Response	244	0	244
216 4152 COVID-19 Emergency Suppleme	37	0	37
217 4154-00 Homeless Funding Sources	8	0	8
220 4400 Sutter Co Waterworks Dist #1	433	0	433
236 5502 OEM FY19Pub Safty Powershutc	548	0	548
241 5100 Children/Family Comm.	1,335	0	1,335

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**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2021-2022**

FY 2019-20  
 3/30/2021

**Allocation Summary**

Dept:7 1202 Treasurer-Tax Collector

Department	Treasury	General Govt	Total
242 5116 DNA ID Prop 69 State	\$21	\$0	\$21
243 5121 Redevelopment Prop Tax	(696)	0	(696)
244 5193 Highland EST Improv Redemptio	3	0	3
246 5203 Agency Collections Payable	231	0	231
248 5212 Local Transportation Tax	945	0	945
251 5218 Taxes	49,492	0	49,492
253 5240 City of Live Oak	(74)	0	(74)
254 5241 City of Yuba City	(1,816)	0	(1,816)
255 5262 Sutter-Butte Flood Control	(1,374)	0	(1,374)
256 5263 Sac Area Flood Control	(40)	0	(40)
257 5265 FRAQMD	(0)	0	(0)
258 5267 Statewide Comm Infrastructure	(12)	0	(12)
259 5277 Narco	65	0	65
260 6401 Fairview Cemetery	70	0	70
261 6402 Live Oak Cemetery	681	0	681
262 6403 Meridian Cemetery Trust	6	0	6
263 6404 Nicolaus Cemetery	60	0	60
264 6405 Pleasant Grove Cemetery	115	0	115
265 6406 Sutter Cemetery	1,344	0	1,344
266 6415 Gilsizer County Drainage	2,633	0	2,633
268 6419 Meridian Fire District	89	0	89
269 6420 Sutter Basin Fire	168	0	168
270 6424 Levee Disrt #1-Feather River	31	0	31
271 6426 Levee District #1	1,128	0	1,128
272 6427 Levee District #9	599	0	599
273 6428 Maintenance Area #3	(20)	0	(20)
274 6429 Maintenance Area #7 Zone 2	(1)	0	(1)
275 6430 Maintenance Area #7 Zone 3	(3)	0	(3)
276 6431 Maintenance Area #7 Zone 4	(22)	0	(22)
277 6434 Bear River Levee Maintenance	(0)	0	(0)
278 6435 Colusa Mosquito Abatement	(4)	0	(4)
279 6436 S-Y Mosquito & Vector Control	2,329	0	2,329
280 6437 Maintenance Area #16 Zone 1	(3)	0	(3)
281 6438 Maintenance Area #16 Zone 2	(5)	0	(5)
282 6439 Maintenance Area #16 Zone 3	(2)	0	(2)
283 6440 Maintenance Area #16 Zone 4	(89)	0	(89)
284 6449 Reclamation District #1000	23	0	23
285 6451 Reclamation District #70	412	0	412
286 6452 Reclamation District #777	249	0	249
287 6453 Reclamation District #817	(1)	0	(1)
288 6455 Reclamation District #1001	776	0	776

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**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2021-2022**

FY 2019-20  
 3/30/2021

**Allocation Summary**

Dept:7 1202 Treasurer-Tax Collector

Department	Treasury	General Govt	Total
289 6458 Reclamation District #2054	\$239	\$0	\$239
290 6459 Reclamation District #2056	314	0	314
291 6460 Reclamation District #2103	1	0	1
292 6461 Reclamation District #1500	933	0	933
293 6462 Reclamation District #1660	311	0	311
294 6470 Sutter County Resource Conserv	6	0	6
295 6471 LAFCO	24	0	24
296 6480 Butte Water District	(17)	0	(17)
297 6481 Feather Water District	(117)	0	(117)
298 6484 SCSD-90 Series A-Imprv Redem	388	0	388
299 6489 CA First Sutter	(51)	0	(51)
300 6490 CA Enterp Dev Auth Comm Pace	(0)	0	(0)
301 6491 California Hero Program	(22)	0	(22)
304 7565 Sutter Co Schools	58,248	0	58,248
<b>Total</b>	<b>\$489,371</b>	<b>\$0</b>	<b>\$489,371</b>

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**SUTTER COUNTY, CALIFORNIA  
2 CFR PART 200 COST  
ALLOCATION PLAN  
FOR USE IN FY 2021-2022**

FY 2019-20

**1205 General Services Department  
Nature and Extent of Services**

The Purchasing Department is a division of General Services Division and provides centralized purchasing functions for the County and other governmental agencies. Costs are allocated utilizing direct hours for general purchasing, fixed assets, and contracts/leases. Costs of the Purchasing Department are allowable for plan purposes and are categorized and allocated as follows:

1. Purchasing function is time spent on purchasing general items for County departments. Time is tracked by department.
1. Copier Services function is time spent on the County copier lease, payment of invoices, and journals to distribute copier lease costs to each department. (not allocated in current year)
2. Direct Identified is time spent on activities that benefit only one fund or department.
3. COVID-19 function is time spent on activities that pertain to the COVID-19 public health emergency.
4. The Administration function is time spent on departmental activities for a common or joint purpose benefiting more than one fund/department.

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2021-2022**

FY 2019-20  
 3/30/2021

**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	551,094	237,081	57,093	0	245,292	11,628
<i>Salary % Split</i>			<i>43.02%</i>	<i>10.36%</i>	<i>.00%</i>	<i>44.51%</i>	<i>2.11%</i>
Benefits	S	298,776	128,533	30,953	0	132,985	6,304
<b>Subtotal - Personnel Costs</b>		<b>849,870</b>	<b>365,614</b>	<b>88,047</b>	<b>0</b>	<b>378,277</b>	<b>17,932</b>
<b>Services &amp; Supplies Cost</b>							
Services & Supplies	S	104,353	44,893	10,811	0	46,447	2,202
Interfund Costs	S	25	11	3	0	11	1
Transfer Out	S	5,054	2,174	524	0	2,250	107
Gen Ins Bond IntraFund	P	370	0	0	0	370	0
Intrafund Transfer	D	(241,747)	0	0	0	0	0
Other Revenues	S	(9,688)	(4,168)	(1,004)	0	(4,312)	(204)
Equipment Replacement	D	1,554	0	0	0	0	0
<b>Subtotal - Services &amp; Supplies</b>		<b>(140,079)</b>	<b>42,910</b>	<b>10,333</b>	<b>0</b>	<b>44,766</b>	<b>2,105</b>
<b>Department Cost Total</b>		<b>709,792</b>	<b>408,524</b>	<b>98,380</b>	<b>0</b>	<b>423,043</b>	<b>20,037</b>
<b>Adjustments to Cost</b>							
Intrafund Transfer	D	241,747	0	0	0	0	0
Equipment Replacement	D	(1,554)	0	0	0	0	0
<b>Subtotal - Adjustments</b>		<b>240,193</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Costs After Adjustments</b>		<b>949,984</b>	<b>408,524</b>	<b>98,380</b>	<b>0</b>	<b>423,043</b>	<b>20,037</b>
General Admin Distribution			(408,524)	74,277	0	319,119	15,128
<b>Grand Total</b>		<b>\$949,984</b>		<b>\$172,657</b>	<b>\$0</b>	<b>\$742,163</b>	<b>\$35,165</b>
				not allocated		not allocated	

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2021-2022**

FY 2019-20  
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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	\$60	\$0	\$259	\$12
Subtotal - Building Occupancy	332	0	60	0	259	12
2 Equip Deprec	7,116	0	1,294	0	5,559	264
Subtotal - Equipment Depreciation	7,116	0	1,294	0	5,559	264
3 Tax Assessment	391	0	71	0	306	14
Subtotal - Tax Assessment	391	0	71	0	306	14
4 External Audit	373	0	68	0	292	14
Subtotal - External Audit	373	0	68	0	292	14
5 Personnel/Budget Prep	3,811	311	750	0	3,220	153
5 Departmental Assistance	799	65	157	0	675	32
Subtotal - 1102 County Administrator	4,610	377	907	0	3,895	185
6 Departmental Accounting	4,459	249	856	0	3,677	174
6 Payroll Accounting	3,239	165	619	0	2,659	126
6 Claims Accounting	1,319	73	253	0	1,088	52
6 Internal Audit-County Wide	1,116	71	216	0	927	44
Subtotal - 1201 Auditor-Controller	10,133	558	1,944	0	8,352	396
8 Purchasing	0	1,343	244	0	1,049	50
Subtotal - 1205 General Services Depa	0	1,343	244	0	1,049	50
9 Legal Assistance	0	13,669	2,485	0	10,677	506
Subtotal - 1301 County Counsel	0	13,669	2,485	0	10,677	506
10 Employee/Labor Relations	0	4,472	813	0	3,493	166
10 Recruitment/Class Non-MSS	0	5,007	910	0	3,911	185
Subtotal - 1401 Human Resources	0	9,479	1,723	0	7,404	351
11 Maintenance	0	23,173	4,213	0	18,101	858
11 Grounds	0	12,552	2,282	0	9,805	465
11 Custodial	0	10,401	1,891	0	8,124	385

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**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2021-2022**

FY 2019-20  
 3/30/2021

**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	\$759	\$138	\$0	\$593	\$28
Subtotal - 1700 Building Maintenance	0	46,884	8,524	0	36,624	1,736
<b>Total Incoming</b>	22,956	72,310	17,321	0	74,417	3,528
<b>C. Total Allocated</b>		<u>\$1,045,251</u>	<u>\$189,978</u>	<u>\$0</u>	<u>\$816,580</u>	<u>\$38,692</u>
			18.18%		78.12%	3.70%

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**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2021-2022**

FY 2019-20  
 3/30/2021

**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	0.19%	\$336	\$0	\$336	\$0	\$336
6 1201 Auditor-Controller	2	0.19%	336	0	336	0	336
7 1202 Treasurer-Tax Collector	2	0.19%	336	0	336	0	336
8 1205 General Services Department	8	0.76%	1,343	0	1,343	0	1,343
9 1301 County Counsel	4	0.38%	672	0	672	51	722
10 1401 Human Resources	6	0.57%	1,008	0	1,008	76	1,084
11 1700 Building Maintenance	93	8.83%	15,618	0	15,618	1,177	16,794
12 1101 Board of Supervisors	5	0.47%	840	0	840	63	903
13 1105 Clerk of the Board	3	0.28%	504	0	504	38	542
14 1203 Assessor	2	0.19%	336	0	336	25	361
16 1502 Elections	4	0.38%	672	0	672	51	722
17 1600 Sheriff-Communications	6	0.57%	1,008	0	1,008	76	1,084
18 1920 Engineering Services	2	0.19%	336	0	336	25	361
19 1922 Water Resources	3	0.28%	504	0	504	38	542
22 2103 Sheriff's Court Bailiffs	1	0.09%	168	0	168	13	181
26 2125-01 DA-Criminal Division	4	0.38%	672	0	672	51	722
29 2201 Sheriff-Coroner	27	2.56%	4,534	0	4,534	342	4,876
30 2205 Sheriff-Boat Patrol	4	0.38%	672	0	672	51	722
31 2208 Sheriff-Live Oak Contract	2	0.19%	336	0	336	25	361
32 2301 Sheriff-County Jail	11	1.04%	1,847	0	1,847	139	1,986
34 2304 Probation	21	1.99%	3,527	0	3,527	266	3,792
36 2401 Emergency Services	23	2.18%	3,862	0	3,862	291	4,153
37 2402 Fire Services Administration	5	0.47%	840	0	840	63	903
38 2601 Agricultural Commissioner	16	1.52%	2,687	0	2,687	202	2,889
39 2706 Recorder	6	0.57%	1,008	0	1,008	76	1,084
40 2709 Pub. Guardian/Conservator	5	0.47%	840	0	840	63	903
41 2710 County Clerk	5	0.47%	840	0	840	63	903
42 2721 Development Services	2	0.19%	336	0	336	25	361
43 2724-24 Planning & Building	7	0.66%	1,176	0	1,176	89	1,264
44 2724-31 Community Services Building	3	0.28%	504	0	504	38	542
46 2725 Environmental Health	3	0.28%	504	0	504	38	542
49 3100 Road	61	5.79%	10,244	0	10,244	772	11,016
52 4102-00 Mental Health	5	0.47%	840	0	840	63	903
53 4103-10 Health	9	0.85%	1,511	0	1,511	114	1,625
54 4104-00 Mental Health Service Act	10	0.95%	1,679	0	1,679	127	1,806
55 4120-00 Human Services Admin	10	0.95%	1,679	0	1,679	127	1,806
56 4580 Fleet Management ISF	18	1.71%	3,023	0	3,023	228	3,251
57 4581 Information Technology ISF	7	0.66%	1,176	0	1,176	89	1,264
59 4591 Workers' Comp. Ins. ISF	1	0.09%	168	0	168	13	181
60 4595 Employee Wellness Services	3	0.28%	504	0	504	38	542
62 5101-00 Welfare	19	1.80%	3,191	0	3,191	240	3,431
63 5200 IHSS Public Authority	2	0.19%	336	0	336	25	361
64 6201 County Library	5	0.47%	840	0	840	63	903

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**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2021-2022**

FY 2019-20  
 3/30/2021

Purchasing Allocations

Dept:8 1205 General Services Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
65 6301 Bi-County Farm Advisor	2	0.19%	\$336	\$0	\$336	\$25	\$361
66 7101 Parks and Recreation	35	3.32%	5,878	0	5,878	443	6,320
67 7201 Community Memorial Museum	3	0.28%	504	0	504	38	542
68 7203 Vets Memorial Community Bldg	5	0.47%	840	0	840	63	903
69 0112 Child Supp Serv Reimb/Adjustme	4	0.38%	672	0	672	51	722
81 0305 County Service Area F	22	2.09%	3,694	0	3,694	278	3,973
82 0309 County Service Area C	6	0.57%	1,008	0	1,008	76	1,084
83 0311 County Service Area D	3	0.28%	504	0	504	38	542
85 0321 Lo Canal Operations & Maintence	3	0.28%	504	0	504	38	542
92 1103 Non-Departmental Expense	30	2.85%	5,038	0	5,038	380	5,418
94 1801 Plant Acquisition	7	0.66%	1,176	0	1,176	89	1,264
98 2104 Grand Jury	2	0.19%	336	0	336	25	361
104 2127-00 Victim Services	9	0.85%	1,511	0	1,511	114	1,625
114 4102-01 Mental Health-Admin Support	28	2.66%	4,702	0	4,702	354	5,056
116 4102-03 Mental Health-Crisis Clinic	8	0.76%	1,343	0	1,343	101	1,445
117 4102-04 Mental Health-Community Ser	5	0.47%	840	0	840	63	903
118 4102-07 Mental Health-Inpatient	67	6.36%	11,251	0	11,251	848	12,099
119 4102-08 Mental Health-Managed Care	9	0.85%	1,511	0	1,511	114	1,625
121 4102-10 Mental Health-Non IMD	1	0.09%	168	0	168	13	181
122 4102-12 Mental Health-Day Treatment	3	0.28%	504	0	504	38	542
125 4102-15 Mental Health-Conditional Rel	5	0.47%	840	0	840	63	903
126 4102-16 Mental Health-Outpatient/Adu	72	6.84%	12,091	0	12,091	911	13,002
127 4102-17 Mental Health-Outpatient/Chik	34	3.23%	5,710	0	5,710	430	6,140
132 4102-26 Mental Health-Sutter County E	3	0.28%	504	0	504	38	542
134 4102-31 Mental Health-CSS/Admin Su	1	0.09%	168	0	168	13	181
137 4102-35 Mental Health-CSS/Direct/Cas	1	0.09%	168	0	168	13	181
140 4102-41 Mental Health-Alcohol Admin	2	0.19%	336	0	336	25	361
141 4102-42 Mental Health-Prevention	11	1.04%	1,847	0	1,847	139	1,986
143 4102-48 Mental Health-Sutter Co CW I	1	0.09%	168	0	168	13	181
144 4102-50 Mental Health-Drug Outpatien	1	0.09%	168	0	168	13	181
145 4102-51 Mental Health-OFC	6	0.57%	1,008	0	1,008	76	1,084
148 4102-54 Mental Health-First Steps	7	0.66%	1,176	0	1,176	89	1,264
149 4102-58 Mental Health-Drug Court SC	4	0.38%	672	0	672	51	722
152 4102-65 Mental Health-UR/QI Program	7	0.66%	1,176	0	1,176	89	1,264
154 4102-72 Mental Health-Local Comm C	5	0.47%	840	0	840	63	903
157 4102-82 Mental Health-Forensic	8	0.76%	1,343	0	1,343	101	1,445
158 4102-701 Mental Health-Youth and Far	12	1.14%	2,015	0	2,015	152	2,167
159 4102-702 Mental Health-Youth & Fam	7	0.66%	1,176	0	1,176	89	1,264
160 4102-704 Mental Health-Adult FSP Ser	3	0.28%	504	0	504	38	542
161 4102-705 Mental Health-Adult Non-FSP	17	1.61%	2,855	0	2,855	215	3,070
162 4102-706 Mental Health-Ethnic Outrea	9	0.85%	1,511	0	1,511	114	1,625
163 4102-707 Mental Health-MHSA Homek	1	0.09%	168	0	168	13	181
164 4102-712 Mental Health-Community Pr	27	2.56%	4,534	0	4,534	342	4,876



**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2021-2022**

FY 2019-20  
 3/30/2021

**Purchasing Allocations**

Dept:8 1205 General Services Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
166 4102-715 Mental Health-Work Educat	9	0.85%	\$1,511	\$0	\$1,511	\$114	\$1,625
167 4102-716 Mental Health-Innovation	1	0.09%	168	0	168	13	181
168 4102-717 Mental Health-Administrative	7	0.66%	1,176	0	1,176	89	1,264
172 4103-22 Health-Homeless Pilot	12	1.14%	2,015	0	2,015	152	2,167
173 4103-26 Health-MCH	1	0.09%	168	0	168	13	181
175 4103-30 Health-Nursing Admin	2	0.19%	336	0	336	25	361
178 4103-35 Health-Field Nursing	2	0.19%	336	0	336	25	361
179 4103-36 Health-Bioterrorism	3	0.28%	504	0	504	38	542
180 4103-37 Health-Pandemic Flu Prepare	1	0.09%	168	0	168	13	181
181 4103-38 Health-Acute Communicable I	1	0.09%	168	0	168	13	181
182 4103-39 Health-Immunization Grant	1	0.09%	168	0	168	13	181
183 4103-40 Health-WIC Nutrition	3	0.28%	504	0	504	38	542
184 4103-43 Health-Homeland Security Gr	1	0.09%	168	0	168	13	181
194 4103-58 COVID-19 PHEP Grant	1	0.09%	168	0	168	13	181
198 4103-66 Health-Supp Nutritional Asst F	3	0.28%	504	0	504	38	542
201 4103-69 Health - Oral Care	4	0.38%	672	0	672	51	722
203 4103-81 Health-Public Health Clinic	1	0.09%	168	0	168	13	181
206 4103-99 Health-Tobacco Control	16	1.52%	2,687	0	2,687	202	2,889
211 4121-758 Homeless Better Way Prog	21	1.99%	3,527	0	3,527	266	3,792
212 4134-00 Jail Medical	2	0.19%	336	0	336	25	361
218 4201 Non-County Providers	2	0.19%	336	0	336	25	361
220 4400 Sutter Co Waterworks Dist #1	1	0.09%	168	0	168	13	181
221 5101-05 Welfare-Social Workers Empy	2	0.19%	336	0	336	25	361
223 5101-10 Welfare-Admin Support	1	0.09%	168	0	168	13	181
225 5101-20 Welfare-Social Services	6	0.57%	1,008	0	1,008	76	1,084
226 5101-26 Homeless Support Prog	1	0.09%	168	0	168	13	181
227 5101-30 Welfare-Eligibility & Nonservic	4	0.38%	672	0	672	51	722
228 5101-35 Welfare-Welfare Fraud	1	0.09%	168	0	168	13	181
230 5101-45 Welfare-Adults	2	0.19%	336	0	336	25	361
233 5206 TANF-Foster Care	1	0.09%	168	0	168	13	181
238 6201-35 Library-Literacy Prg	2	0.19%	336	0	336	25	361
240 7204 Ettl Hall	1	0.09%	168	0	168	13	181
241 5100 Children/Family Comm.	1	0.09%	168	0	168	13	181
266 6415 Gilsizer County Drainage	3	0.28%	504	0	504	38	542
<b>Subtotal</b>	<b>1,053</b>	<b>100.00%</b>	<b>176,831</b>	<b>0</b>	<b>176,831</b>	<b>13,147</b>	<b>189,978</b>
Direct Bills					0		0
<b>Total</b>					<b>\$176,831</b>		<b>\$189,978</b>

Basis Units: Number of Purchases  
 Source:

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2021-2022**

FY 2019-20  
 3/30/2021

**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	71,090.62	28.74%	\$218,435	\$(197,241)	\$21,194	\$16,233	\$37,426
56 4580 Fleet Management ISF	42,214.58	17.06%	129,710	(142,623)	(12,913)	9,639	(3,274)
57 4581 Information Technology ISF	120,334.36	48.64%	369,742	(311,101)	58,641	27,477	86,118
65 6301 Bi-County Farm Advisor	327.44	0.13%	1,006	0	1,006	75	1,081
66 7101 Parks and Recreation	2,772.70	1.12%	8,519	(8,566)	(47)	633	587
68 7203 Vets Memorial Community Bldg	7,982.48	3.23%	24,527	(34,985)	(10,458)	1,823	(8,635)
110 2703 Fish & Game Propagation	2,409.54	0.97%	7,404	0	7,404	550	7,954
240 7204 Ettl Hall	244.67	0.10%	752	(955)	(203)	56	(147)
<b>Subtotal</b>	<b>247,376.41</b>	<b>100.00%</b>	<b>760,095</b>	<b>(695,471)</b>	<b>64,624</b>	<b>56,485</b>	<b>121,109</b>
Direct Bills					695,471		695,471
<b>Total</b>					<b>\$760,095</b>		<b>\$816,580</b>

Basis Units: Direct Costs  
 Source:

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**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2021-2022**

FY 2019-20  
 3/30/2021

**Allocation Summary**

**Dept:8 1205 General Services Department**

Department	Purchasing	Copier Services	Direct Identified	COVID-19	Total
0 Direct Billed	\$0	\$0	\$695,471	\$0	\$695,471
5 1102 County Administrator	336	0	0	0	336
6 1201 Auditor-Controller	336	0	0	0	336
7 1202 Treasurer-Tax Collector	336	0	0	0	336
8 1205 General Services Department	1,343	0	0	0	1,343
9 1301 County Counsel	722	0	0	0	722
10 1401 Human Resources	1,084	0	0	0	1,084
11 1700 Building Maintenance	16,794	0	37,426	0	54,221
12 1101 Board of Supervisors	903	0	0	0	903
13 1105 Clerk of the Board	542	0	0	0	542
14 1203 Assessor	361	0	0	0	361
16 1502 Elections	722	0	0	0	722
17 1600 Sheriff-Communications	1,084	0	0	0	1,084
18 1920 Engineering Services	361	0	0	0	361
19 1922 Water Resources	542	0	0	0	542
22 2103 Sheriff's Court Bailiffs	181	0	0	0	181
26 2125-01 DA-Criminal Division	722	0	0	0	722
29 2201 Sheriff-Coroner	4,876	0	0	0	4,876
30 2205 Sheriff-Boat Patrol	722	0	0	0	722
31 2208 Sheriff-Live Oak Contract	361	0	0	0	361
32 2301 Sheriff-County Jail	1,986	0	0	0	1,986
34 2304 Probation	3,792	0	0	0	3,792
36 2401 Emergency Services	4,153	0	0	0	4,153
37 2402 Fire Services Administration	903	0	0	0	903
38 2601 Agricultural Commissioner	2,889	0	0	0	2,889
39 2706 Recorder	1,084	0	0	0	1,084
40 2709 Pub. Guardian/Conservator	903	0	0	0	903
41 2710 County Clerk	903	0	0	0	903
42 2721 Development Services	361	0	0	0	361
43 2724-24 Planning & Building	1,264	0	0	0	1,264
44 2724-31 Community Services Building	542	0	0	0	542
46 2725 Environmental Health	542	0	0	0	542
49 3100 Road	11,016	0	0	0	11,016
52 4102-00 Mental Health	903	0	0	0	903
53 4103-10 Health	1,625	0	0	0	1,625
54 4104-00 Mental Health Service Act	1,806	0	0	0	1,806
55 4120-00 Human Services Admin	1,806	0	0	0	1,806
56 4580 Fleet Management ISF	3,251	0	(3,274)	0	(24)
57 4581 Information Technology ISF	1,264	0	86,118	0	87,382
59 4591 Workers' Comp. Ins. ISF	181	0	0	0	181
60 4595 Employee Wellness Services	542	0	0	0	542

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**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2021-2022**

FY 2019-20  
 3/30/2021

**Allocation Summary**

Dept:8 1205 General Services Department

Department	Purchasing	Copier Services	Direct Identified	COVID-19	Total
62 5101-00 Welfare	\$3,431	\$0	\$0	\$0	\$3,431
63 5200 IHSS Public Authority	361	0	0	0	361
64 6201 County Library	903	0	0	0	903
65 6301 Bi-County Farm Advisor	361	0	1,081	0	1,442
66 7101 Parks and Recreation	6,320	0	587	0	6,907
67 7201 Community Memorial Museum	542	0	0	0	542
68 7203 Vets Memorial Community Bldg	903	0	(8,635)	0	(7,732)
69 0112 Child Supp Serv Reimb/Adjustme	722	0	0	0	722
81 0305 County Service Area F	3,973	0	0	0	3,973
82 0309 County Service Area C	1,084	0	0	0	1,084
83 0311 County Service Area D	542	0	0	0	542
85 0321 Lo Canal Operations & Maintence	542	0	0	0	542
92 1103 Non-Departmental Expense	5,418	0	0	0	5,418
94 1801 Plant Acquisition	1,264	0	0	0	1,264
98 2104 Grand Jury	361	0	0	0	361
104 2127-00 Victim Services	1,625	0	0	0	1,625
110 2703 Fish & Game Propagation	0	0	7,954	0	7,954
114 4102-01 Mental Health-Admin Support	5,056	0	0	0	5,056
116 4102-03 Mental Health-Crisis Clinic	1,445	0	0	0	1,445
117 4102-04 Mental Health-Community Ser	903	0	0	0	903
118 4102-07 Mental Health-Inpatient	12,099	0	0	0	12,099
119 4102-08 Mental Health-Managed Care	1,625	0	0	0	1,625
121 4102-10 Mental Health-Non IMD	181	0	0	0	181
122 4102-12 Mental Health-Day Treatment/	542	0	0	0	542
125 4102-15 Mental Health-Conditional Rel	903	0	0	0	903
126 4102-16 Mental Health-Outpatient/Adu	13,002	0	0	0	13,002
127 4102-17 Mental Health-Outpatient/Chik	6,140	0	0	0	6,140
132 4102-26 Mental Health-Sutter County E	542	0	0	0	542
134 4102-31 Mental Health-CSS/Admin Su	181	0	0	0	181
137 4102-35 Mental Health-CSS/Direct/Cas	181	0	0	0	181
140 4102-41 Mental Health-Alcohol Admin	361	0	0	0	361
141 4102-42 Mental Health-Prevention	1,986	0	0	0	1,986
143 4102-48 Mental Health-Sutter Co CW I	181	0	0	0	181
144 4102-50 Mental Health-Drug Outpatien	181	0	0	0	181
145 4102-51 Mental Health-OFC	1,084	0	0	0	1,084
148 4102-54 Mental Health-First Steps	1,264	0	0	0	1,264
149 4102-58 Mental Health-Drug Court SC	722	0	0	0	722
152 4102-65 Mental Health-UR/QI Program	1,264	0	0	0	1,264
154 4102-72 Mental Health-Local Comm Cc	903	0	0	0	903
157 4102-82 Mental Health-Forensic	1,445	0	0	0	1,445
158 4102-701 Mental Health-Youth and Far	2,167	0	0	0	2,167

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**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2021-2022**

FY 2019-20  
 3/30/2021

**Allocation Summary**

Dept:8 1205 General Services Department

Department	Purchasing	Copier Services	Direct Identified	COVID-19	Total
159 4102-702 Mental Health-Yourth & Fam	\$1,264	\$0	\$0	\$0	\$1,264
160 4102-704 Mental Health-Adult FSP Ser	542	0	0	0	542
161 4102-705 Mental Health-Adult Non-FSP	3,070	0	0	0	3,070
162 4102-706 Mental Health-Ethnic Outrea	1,625	0	0	0	1,625
163 4102-707 Mental Health-MHSA Homek	181	0	0	0	181
164 4102-712 Mental Health-Community Pr	4,876	0	0	0	4,876
166 4102-715 Mental Health-Work Educatio	1,625	0	0	0	1,625
167 4102-716 Mental Health-Innovation	181	0	0	0	181
168 4102-717 Mental Health-Administrative	1,264	0	0	0	1,264
172 4103-22 Health-Homeless Pilot	2,167	0	0	0	2,167
173 4103-26 Health-MCH	181	0	0	0	181
175 4103-30 Health-Nursing Admin	361	0	0	0	361
178 4103-35 Health-Field Nursing	361	0	0	0	361
179 4103-36 Health-Bioterrorism	542	0	0	0	542
180 4103-37 Health-Pandemic Flu Preparat	181	0	0	0	181
181 4103-38 Health-Acute Communicable I	181	0	0	0	181
182 4103-39 Health-Immunization Grant	181	0	0	0	181
183 4103-40 Health-WIC Nutrition	542	0	0	0	542
184 4103-43 Health-Homeland Security Gra	181	0	0	0	181
194 4103-58 COVID-19 PHEP Grant	181	0	0	0	181
198 4103-66 Health-Supp Nutritional Asst F	542	0	0	0	542
201 4103-69 Health - Oral Care	722	0	0	0	722
203 4103-81 Health-Public Health Clinic	181	0	0	0	181
206 4103-99 Health-Tobacco Control	2,889	0	0	0	2,889
211 4121-758 Homeless Better Way Prog	3,792	0	0	0	3,792
212 4134-00 Jail Medical	361	0	0	0	361
218 4201 Non-County Providers	361	0	0	0	361
220 4400 Sutter Co Waterworks Dist #1	181	0	0	0	181
221 5101-05 Welfare-Social Workers Emphy	361	0	0	0	361
223 5101-10 Welfare-Admin Support	181	0	0	0	181
225 5101-20 Welfare-Social Services	1,084	0	0	0	1,084
226 5101-26 Homeless Support Prog	181	0	0	0	181
227 5101-30 Welfare-Eligibility & Nonservic	722	0	0	0	722
228 5101-35 Welfare-Welfare Fraud	181	0	0	0	181
230 5101-45 Welfare-Adults	361	0	0	0	361
233 5206 TANF-Foster Care	181	0	0	0	181
238 6201-35 Library-Literacy Prg	361	0	0	0	361
240 7204 Ettl Hall	181	0	(147)	0	33
241 5100 Children/Family Comm.	181	0	0	0	181
266 6415 Gilsizer County Drainage	542	0	0	0	542

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SUTTER COUNTY, CALIFORNIA  
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2021-2022

FY 2019-20  
3/30/2021

Allocation Summary

Dept:8 1205 General Services Department

Department	Purchasing	Copier Services	Direct Identified	COVID-19	Total
<b>Total</b>	\$189,978	\$0	\$816,580	\$0	\$1,006,558

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**SUTTER COUNTY, CALIFORNIA  
2 CFR PART 200 COST  
ALLOCATION PLAN  
FOR USE IN FY 2021-2022**

FY 2019-20

**1301 County Counsel  
Nature and Extent of Services**

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

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

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2021-2022**

FY 2019-20  
 3/30/2021

**A. Department Costs**

Dept:9 1301 County Counsel

Description		Amount	General Admin	Legal Assistance	General Govt
<b>Personnel Costs</b>					
Salaries	S1	540,235	211,880	313,769	14,586
<i>Salary % Split</i>			<i>39.22%</i>	<i>58.08%</i>	<i>2.70%</i>
Benefits	S	309,625	121,435	179,830	8,360
<b>Subtotal - Personnel Costs</b>		<b>849,860</b>	<b>333,315</b>	<b>493,599</b>	<b>22,946</b>
<b>Services &amp; Supplies Cost</b>					
Services & Supplies	S	304,175	119,298	176,665	8,213
Equipment Replacement	D	2,073	0	0	0
Interfund Costs	S	75	29	44	2
Intrafund Costs	S	294	115	171	8
Transfers Out	S	5,677	2,227	3,297	153
Revenues	P	(10,463)	0	(10,463)	0
<b>Subtotal - Services &amp; Supplies</b>		<b>301,832</b>	<b>121,669</b>	<b>169,714</b>	<b>8,376</b>
<b>Department Cost Total</b>		<b>1,151,691</b>	<b>454,984</b>	<b>663,313</b>	<b>31,322</b>
<b>Adjustments to Cost</b>					
Equipment Replacement	D	(2,073)	0	0	0
<b>Subtotal - Adjustments</b>		<b>(2,073)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Costs After Adjustments</b>		<b>1,149,619</b>	<b>454,984</b>	<b>663,313</b>	<b>31,322</b>
General Admin Distribution			(454,984)	434,773	20,212
<b>Grand Total</b>		<b>\$1,149,619</b>		<b>\$1,098,085</b>	<b>\$51,534</b>
					not allocated

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**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2021-2022**

FY 2019-20  
 3/30/2021

**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	\$8,720	\$405
Subtotal - Building Occupancy	9,125	0	8,720	405
2 Equip Deprec	962	0	920	43
Subtotal - Equipment Depreciation	962	0	920	43
3 Tax Assessment	344	0	329	15
Subtotal - Tax Assessment	344	0	329	15
4 External Audit	590	0	564	26
Subtotal - External Audit	590	0	564	26
5 Personnel/Budget Prep	5,989	489	6,191	288
5 Departmental Assistance	1,255	103	1,297	60
Subtotal - 1102 County Administrator	7,244	592	7,488	348
6 Departmental Accounting	5,394	301	5,442	253
6 Payroll Accounting	5,090	260	5,112	238
6 Claims Accounting	2,085	115	2,103	98
6 Internal Audit-County Wide	1,350	86	1,372	64
Subtotal - 1201 Auditor-Controller	13,918	762	14,028	652
7 Treasury	214	56	257	12
Subtotal - 1202 Treasurer-Tax Collecto	214	56	257	12
8 Purchasing	672	51	690	32
Subtotal - 1205 General Services Depa	672	51	690	32
10 Employee/Labor Relations	0	7,028	6,715	312
10 Recruitment/Class Non-MSS	0	7,868	7,518	350
Subtotal - 1401 Human Resources	0	14,895	14,234	662
11 Maintenance	0	5,053	4,829	224
11 Grounds	0	1,972	1,885	88
11 Custodial	0	11,434	10,927	508

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**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2021-2022**

FY 2019-20  
 3/30/2021

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

Dept:9 1301 County Counsel

Department	First Incoming	Second Incoming	Legal Assistance	General Govt
11 Direct Expenditure	\$0	\$836	\$799	\$37
Subtotal - 1700 Building Maintenance	0	19,296	18,439	857
<b>Total Incoming</b>	<b>33,070</b>	<b>35,652</b>	<b>65,669</b>	<b>3,053</b>
<b>C. Total Allocated</b>		<b>\$1,218,341</b>	<b>\$1,163,754</b>	<b>\$54,587</b>
			95.52%	4.48%

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**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2021-2022**

FY 2019-20  
 3/30/2021

**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	13,445.78	4.30%	\$48,554	\$0	\$48,554	\$0	\$48,554
6 1201 Auditor-Controller	11,708.34	3.74%	42,280	0	42,280	0	42,280
7 1202 Treasurer-Tax Collector	7,980.64	2.55%	28,819	0	28,819	0	28,819
8 1205 General Services Department	3,785.17	1.21%	13,669	0	13,669	0	13,669
10 1401 Human Resources	40,395.87	12.91%	145,873	0	145,873	4,988	150,861
11 1700 Building Maintenance	1,021.63	0.33%	3,689	0	3,689	126	3,815
14 1203 Assessor	4,544.24	1.45%	16,410	0	16,410	561	16,971
16 1502 Elections	849.11	0.27%	3,066	0	3,066	105	3,171
18 1920 Engineering Services	1,930.34	0.62%	6,971	0	6,971	238	7,209
25 2125 District Attorney	960.19	0.31%	3,467	0	3,467	119	3,586
29 2201 Sheriff-Coroner	26,828.00	8.58%	96,879	0	96,879	3,313	100,191
32 2301 Sheriff-County Jail	76.59	0.02%	277	0	277	9	286
34 2304 Probation	8,586.90	2.74%	31,008	0	31,008	1,060	32,068
36 2401 Emergency Services	4,275.74	1.37%	15,440	0	15,440	528	15,968
37 2402 Fire Services Administration	1,118.54	0.36%	4,039	0	4,039	138	4,177
38 2601 Agricultural Commissioner	1,895.20	0.61%	6,844	0	6,844	234	7,078
39 2706 Recorder	1,010.57	0.32%	3,649	0	3,649	125	3,774
40 2709 Pub. Guardian/Conservator	61,985.27	19.81%	223,835	0	223,835	7,654	231,488
42 2721 Development Services	23,590.50	7.54%	85,188	0	85,188	2,913	88,100
43 2724-24 Planning & Building	10,269.33	3.28%	37,084	0	37,084	1,268	38,352
44 2724-31 Community Services Building	500.16	0.16%	1,806	0	1,806	62	1,868
45 2724-32 Code Enforcement Svcs	182.91	0.06%	661	0	661	23	683
46 2725 Environmental Health	128.97	0.04%	466	0	466	16	482
49 3100 Road	949.57	0.30%	3,429	0	3,429	117	3,546
52 4102-00 Mental Health	30,727.16	9.82%	110,959	0	110,959	3,794	114,753
53 4103-10 Health	146.33	0.05%	528	0	528	18	546
55 4120-00 Human Services Admin	9,509.93	3.04%	34,341	0	34,341	1,174	35,516
57 4581 Information Technology ISF	356.67	0.11%	1,288	0	1,288	44	1,332
61 5000 Trial Court Agency	6,364.35	2.03%	22,982	0	22,982	786	23,768
62 5101-00 Welfare	19,511.44	6.24%	70,458	0	70,458	2,409	72,867
64 6201 County Library	6,167.54	1.97%	22,272	0	22,272	762	23,033
67 7201 Community Memorial Museum	738.50	0.24%	2,667	0	2,667	91	2,758
69 0112 Child Supp Serv Reimb/Adjustme	969.24	0.31%	3,500	0	3,500	120	3,620
241 5100 Children/Family Comm.	506.54	0.16%	1,829	0	1,829	63	1,892
257 5265 FRAQMD	7,998.54	2.56%	28,884	(11,701)	17,183	988	18,170
261 6402 Live Oak Cemetery	58.30	0.02%	211	0	211	7	218
265 6406 Sutter Cemetery	116.60	0.04%	421	0	421	14	435
266 6415 Gilsizer County Drainage	392.11	0.13%	1,416	(839)	577	48	625
317 NVBH North Valley Beh Health	1,254.35	0.40%	4,530	(1,531)	2,999	155	3,153

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2021-2022**

FY 2019-20  
 3/30/2021

**Legal Assistance Allocations**

**Dept:9 1301 County Counsel**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<b>Subtotal</b>	312,837.17	100.00%	1,129,686	(14,071)	1,115,615	34,068	1,149,683
Direct Bills					14,071		14,071
<b>Total</b>					<b>\$1,129,686</b>		<b>\$1,163,754</b>

Basis Units: Direct Costs  
 Source:

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**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2021-2022**

FY 2019-20  
 3/30/2021

**Allocation Summary**

Dept:9 1301 County Counsel

Department	Legal Assistance	General Govt	Total
0 Direct Billed	\$14,071	\$0	\$14,071
5 1102 County Administrator	48,554	0	48,554
6 1201 Auditor-Controller	42,280	0	42,280
7 1202 Treasurer-Tax Collector	28,819	0	28,819
8 1205 General Services Department	13,669	0	13,669
10 1401 Human Resources	150,861	0	150,861
11 1700 Building Maintenance	3,815	0	3,815
14 1203 Assessor	16,971	0	16,971
16 1502 Elections	3,171	0	3,171
18 1920 Engineering Services	7,209	0	7,209
25 2125 District Attorney	3,586	0	3,586
29 2201 Sheriff-Coroner	100,191	0	100,191
32 2301 Sheriff-County Jail	286	0	286
34 2304 Probation	32,068	0	32,068
36 2401 Emergency Services	15,968	0	15,968
37 2402 Fire Services Administration	4,177	0	4,177
38 2601 Agricultural Commissioner	7,078	0	7,078
39 2706 Recorder	3,774	0	3,774
40 2709 Pub. Guardian/Conservator	231,488	0	231,488
42 2721 Development Services	88,100	0	88,100
43 2724-24 Planning & Building	38,352	0	38,352
44 2724-31 Community Services Building	1,868	0	1,868
45 2724-32 Code Enforcement Svcs	683	0	683
46 2725 Environmental Health	482	0	482
49 3100 Road	3,546	0	3,546
52 4102-00 Mental Health	114,753	0	114,753
53 4103-10 Health	546	0	546
55 4120-00 Human Services Admin	35,516	0	35,516
57 4581 Information Technology ISF	1,332	0	1,332
61 5000 Trial Court Agency	23,768	0	23,768
62 5101-00 Welfare	72,867	0	72,867
64 6201 County Library	23,033	0	23,033
67 7201 Community Memorial Museum	2,758	0	2,758
69 0112 Child Supp Serv Reimb/Adjustme	3,620	0	3,620
241 5100 Children/Family Comm.	1,892	0	1,892
257 5265 FRAQMD	18,170	0	18,170
261 6402 Live Oak Cemetery	218	0	218
265 6406 Sutter Cemetery	435	0	435
266 6415 Gilsizer County Drainage	625	0	625
317 NVBH North Valley Beh Health	3,153	0	3,153

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SUTTER COUNTY, CALIFORNIA  
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2021-2022

FY 2019-20  
3/30/2021

Allocation Summary

Dept:9 1301 County Counsel

Department	Legal Assistance	General Govt	Total
<b>Total</b>	<u>\$1,163,754</u>	<u>\$0</u>	<u>\$1,163,754</u>

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**SUTTER COUNTY, CALIFORNIA  
2 CFR PART 200 COST  
ALLOCATION PLAN  
FOR USE IN FY 2021-2022**

FY 2019-20

**1401 Human Resources  
Nature and Extent of Services**

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

Costs of the Personnel Department are allowable for plan purposes and are categorized and allocated as follows:

1. Employee/Labor Relations is time spent on labor relations review of compliance with non-discrimination laws, administration of personnel rules and regulations, deferred compensation administration, unemployment insurance administration, and other compliance programs relating to personnel which are mandated by law. This section also includes time spent on health insurance and benefit administration.
2. Recruitment/Classification Non-MSS is time spent on recruitment, certification or selection, classification, and salary analysis. This function does not include employees in the Welfare & social Services Division or the Department of Child Support.
3. Recruitment/Classification Non-MSS is time spent on recruitment, certification or selection, classification, and salary analysis. This function applies only to employees in the Welfare & social Services Division or the Department of Child Support.
4. Direct Identified is time spent on activities that benefit only one fund or department. There is no direct time allocated in current year.
5. The Administration function is time spent on departmental activities for a common or joint purpose benefiting more than one fund or department.

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2021-2022**

FY 2019-20  
 3/30/2021

**A. Department Costs**

Dept:10 1401 Human Resources

Description		Amount	General Admin	Employee/La bor Relations	Recruitment/ Class Non- MSS	Recruitment/ Class MSS	Direct Identified
<b>Personnel Costs</b>							
Salaries	S1	508,401	394,558	59,641	54,150	51	0
<i>Salary % Split</i>			<i>77.61%</i>	<i>11.73%</i>	<i>10.65%</i>	<i>.01%</i>	<i>.00%</i>
Benefits	S	315,260	244,666	36,984	33,579	32	0
<b>Subtotal - Personnel Costs</b>		<b>823,661</b>	<b>639,225</b>	<b>96,625</b>	<b>87,729</b>	<b>82</b>	<b>0</b>
<b>Services &amp; Supplies Cost</b>							
Services & Supplies	S	218,921	169,899	25,682	23,317	22	0
Interfund Costs	S	25	19	3	3	0	0
Equipment Replacement	D	2,245	0	0	0	0	0
Intrafund Costs	S	213	165	25	23	0	0
Transfers Out	S	3,954	3,069	464	421	0	0
Revenues	P	(9,439)	(9,439)	0	0	0	0
<b>Subtotal - Services &amp; Supplies</b>		<b>215,919</b>	<b>163,714</b>	<b>26,174</b>	<b>23,764</b>	<b>22</b>	<b>0</b>
<b>Department Cost Total</b>		<b>1,039,580</b>	<b>802,939</b>	<b>122,799</b>	<b>111,493</b>	<b>105</b>	<b>0</b>
<b>Adjustments to Cost</b>							
Equipment Replacement	D	(2,245)	0	0	0	0	0
<b>Subtotal - Adjustments</b>		<b>(2,245)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Costs After Adjustments</b>		<b>1,037,335</b>	<b>802,939</b>	<b>122,799</b>	<b>111,493</b>	<b>105</b>	<b>0</b>
General Admin Distribution			(802,939)	420,655	381,925	359	0
<b>Grand Total</b>		<b>\$1,037,335</b>		<b>\$543,454</b>	<b>\$493,417</b>	<b>\$463</b>	<b>\$0</b>
						not allocated	



**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2021-2022**

FY 2019-20  
 3/30/2021

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

Dept:10 1401 Human Resources

Department	First Incoming	Second Incoming	Employee/La bor Relations	Recruitment/ Class Non- MSS	Recruitment/ Class MSS	Direct Identified
1 1160 Civic Center	\$17,060	\$0	\$8,938	\$8,115	\$8	\$0
Subtotal - Building Occupancy	17,060	0	8,938	8,115	8	0
2 Equip Deprec	2,868	0	1,502	1,364	1	0
Subtotal - Equipment Depreciation	2,868	0	1,502	1,364	1	0
3 Tax Assessment	643	0	337	306	0	0
Subtotal - Tax Assessment	643	0	337	306	0	0
4 External Audit	510	0	267	243	0	0
Subtotal - External Audit	510	0	267	243	0	0
5 Personnel/Budget Prep	5,989	489	3,394	3,081	3	0
5 Departmental Assistance	1,255	103	711	646	1	0
Subtotal - 1102 County Administrator	7,244	592	4,105	3,727	3	0
6 Departmental Accounting	4,874	272	2,696	2,448	2	0
6 Payroll Accounting	5,090	260	2,803	2,545	2	0
6 Claims Accounting	1,802	100	997	905	1	0
6 Internal Audit-County Wide	1,220	78	680	617	1	0
Subtotal - 1201 Auditor-Controller	12,986	709	7,175	6,515	6	0
7 Treasury	22	10	17	15	0	0
Subtotal - 1202 Treasurer-Tax Collecto	22	10	17	15	0	0
8 Purchasing	1,008	76	568	515	0	0
Subtotal - 1205 General Services Depa	1,008	76	568	515	0	0
9 Legal Assistance	145,873	4,988	79,035	71,758	67	0
Subtotal - 1301 County Counsel	145,873	4,988	79,035	71,758	67	0
10 Employee/Labor Relations	0	7,028	3,682	3,343	3	0
10 Recruitment/Class Non-MSS	0	7,868	4,122	3,742	4	0
Subtotal - 1401 Human Resources	0	14,895	7,804	7,085	7	0
11 Maintenance	0	17,008	8,910	8,090	8	0

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**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2021-2022**

FY 2019-20  
 3/30/2021

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

Dept:10 1401 Human Resources

Department	First Incoming	Second Incoming	Employee/La bor Relations	Recruitment/ Class Non- MSS	Recruitment/ Class MSS	Direct Identified
11 Grounds	\$0	\$3,766	\$1,973	\$1,791	\$2	\$0
11 Custodial	0	21,653	11,344	10,299	10	0
11 Direct Expenditure	0	1,586	831	754	1	0
Subtotal - 1700 Building Maintenance	0	44,012	23,058	20,935	20	0
<b>Total Incoming</b>	<b>188,215</b>	<b>65,282</b>	<b>132,806</b>	<b>120,578</b>	<b>113</b>	<b>0</b>
<b>C. Total Allocated</b>		<b>\$1,290,832</b>	<b>\$676,260</b>	<b>\$613,996</b>	<b>\$577</b>	<b>\$0</b>
			52.39%	47.57%	0.04%	

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**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2021-2022**

FY 2019-20  
 3/30/2021

**Employee/Labor Relations Allocations**

**Dept:10 1401 Human Resources**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 1102 County Administrator	7	0.70%	\$4,472	\$0	\$4,472	\$0	\$4,472
6 1201 Auditor-Controller	14	1.39%	8,944	0	8,944	0	8,944
7 1202 Treasurer-Tax Collector	7	0.70%	4,472	0	4,472	0	4,472
8 1205 General Services Department	7	0.70%	4,472	0	4,472	0	4,472
9 1301 County Counsel	11	1.09%	7,028	0	7,028	0	7,028
10 1401 Human Resources	11	1.09%	7,028	0	7,028	0	7,028
11 1700 Building Maintenance	25	2.49%	15,972	0	15,972	902	16,874
12 1101 Board of Supervisors	6	0.60%	3,833	0	3,833	216	4,050
13 1105 Clerk of the Board	3	0.30%	1,917	0	1,917	108	2,025
14 1203 Assessor	17	1.69%	10,861	0	10,861	613	11,474
15 1204 Revenue Collection	2	0.20%	1,278	0	1,278	72	1,350
16 1502 Elections	7	0.70%	4,472	0	4,472	253	4,725
17 1600 Sheriff-Communications	18	1.79%	11,500	0	11,500	649	12,149
18 1920 Engineering Services	6	0.60%	3,833	0	3,833	216	4,050
22 2103 Sheriff's Court Bailiffs	13	1.29%	8,305	0	8,305	469	8,774
23 2106 Public Defender	1	0.10%	639	0	639	36	675
25 2125 District Attorney	2	0.20%	1,278	0	1,278	72	1,350
26 2125-01 DA-Criminal Division	12	1.19%	7,666	0	7,666	433	8,099
29 2201 Sheriff-Coroner	49	4.88%	31,304	0	31,304	1,768	33,072
30 2205 Sheriff-Boat Patrol	1	0.10%	639	0	639	36	675
31 2208 Sheriff-Live Oak Contract	8	0.80%	5,111	0	5,111	289	5,400
32 2301 Sheriff-County Jail	52	5.17%	33,221	0	33,221	1,876	35,097
34 2304 Probation	45	4.48%	28,749	0	28,749	1,623	30,372
36 2401 Emergency Services	2	0.20%	1,278	0	1,278	72	1,350
37 2402 Fire Services Administration	1	0.10%	639	0	639	36	675
38 2601 Agricultural Commissioner	22	2.19%	14,055	0	14,055	794	14,849
39 2706 Recorder	7	0.70%	4,472	0	4,472	253	4,725
40 2709 Pub. Guardian/Conservator	3	0.30%	1,917	0	1,917	108	2,025
42 2721 Development Services	11	1.09%	7,028	0	7,028	397	7,424
43 2724-24 Planning & Building	4	0.40%	2,555	0	2,555	144	2,700
44 2724-31 Community Services Building	2	0.20%	1,278	0	1,278	72	1,350
45 2724-32 Code Enforcement Svcs	1	0.10%	639	0	639	36	675
46 2725 Environmental Health	6	0.60%	3,833	0	3,833	216	4,050
47 2726 Animal Control	2	0.20%	1,278	0	1,278	72	1,350
49 3100 Road	24	2.39%	15,333	0	15,333	866	16,199
53 4103-10 Health	10	1.00%	6,389	0	6,389	361	6,749
55 4120-00 Human Services Admin	13	1.29%	8,305	(45,938)	(37,633)	469	(37,164)
56 4580 Fleet Management ISF	4	0.40%	2,555	0	2,555	144	2,700
57 4581 Information Technology ISF	14	1.39%	8,944	0	8,944	505	9,449
59 4591 Workers' Comp. Ins. ISF	2	0.20%	1,278	0	1,278	72	1,350
64 6201 County Library	16	1.59%	10,222	0	10,222	577	10,799
65 6301 Bi-County Farm Advisor	3	0.30%	1,917	0	1,917	108	2,025
67 7201 Community Memorial Museum	3	0.30%	1,917	0	1,917	108	2,025

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**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2021-2022**

FY 2019-20  
3/30/2021

**Employee/Labor Relations Allocations**

Dept:10 1401 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
69 0112 Child Supp Serv Reimb/Adjustme	21	2.09%	\$13,416	\$0	\$13,416	\$758	\$14,174
72 0184 Sheriff Inmate Welfare	2	0.20%	1,278	0	1,278	72	1,350
81 0305 County Service Area F	16	1.59%	10,222	0	10,222	577	10,799
101 2125-08 DA-Criminal Investigation	7	0.70%	4,472	0	4,472	253	4,725
103 2125-72 Local Community Correction A	1	0.10%	639	0	639	36	675
104 2127-00 Victim Services	8	0.80%	5,111	0	5,111	289	5,400
105 2202 Net 5-Sheriff	2	0.20%	1,278	0	1,278	72	1,350
114 4102-01 Mental Health-Admin Support	32	3.18%	20,444	0	20,444	1,154	21,598
116 4102-03 Mental Health-Crisis Clinic	31	3.08%	19,805	0	19,805	1,118	20,923
118 4102-07 Mental Health-Inpatient	43	4.28%	27,471	0	27,471	1,551	29,022
126 4102-16 Mental Health-Outpatient/Adu	12	1.19%	7,666	0	7,666	433	8,099
127 4102-17 Mental Health-Outpatient/Chik	19	1.89%	12,138	0	12,138	685	12,824
133 4102-29 Mental Health-Yuba County B	4	0.40%	2,555	0	2,555	144	2,700
141 4102-42 Mental Health-Prevention	1	0.10%	639	0	639	36	675
143 4102-48 Mental Health-Sutter Co CW E	2	0.20%	1,278	0	1,278	72	1,350
145 4102-51 Mental Health-OFC	4	0.40%	2,555	0	2,555	144	2,700
148 4102-54 Mental Health-First Steps	5	0.50%	3,194	0	3,194	180	3,375
152 4102-65 Mental Health-UR/QI Program	5	0.50%	3,194	0	3,194	180	3,375
154 4102-72 Mental Health-Local Comm Cc	4	0.40%	2,555	0	2,555	144	2,700
157 4102-82 Mental Health-Forensic	6	0.60%	3,833	0	3,833	216	4,050
158 4102-701 Mental Health-Youth and Fam	7	0.70%	4,472	0	4,472	253	4,725
159 4102-702 Mental Health-Youth & Fam	4	0.40%	2,555	0	2,555	144	2,700
160 4102-704 Mental Health-Adult FSP Ser	11	1.09%	7,028	0	7,028	397	7,424
161 4102-705 Mental Health-Adult Non-FSP	14	1.39%	8,944	0	8,944	505	9,449
162 4102-706 Mental Health-Ethnic Outrea	8	0.80%	5,111	0	5,111	289	5,400
164 4102-712 Mental Health-Community Pr	7	0.70%	4,472	0	4,472	253	4,725
168 4102-717 Mental Health-Administrative	1	0.10%	639	0	639	36	675
171 4103-20 Health-CCS	6	0.60%	3,833	0	3,833	216	4,050
173 4103-26 Health-MCH	1	0.10%	639	0	639	36	675
175 4103-30 Health-Nursing Admin	3	0.30%	1,917	0	1,917	108	2,025
176 4103-31 Health-CHDP	1	0.10%	639	0	639	36	675
177 4103-33 Health-CMSP Local Health Cc	1	0.10%	639	0	639	36	675
178 4103-35 Health-Field Nursing	1	0.10%	639	0	639	36	675
179 4103-36 Health-Bioterrorism	2	0.20%	1,278	0	1,278	72	1,350
181 4103-38 Health-Acute Communicable I	5	0.50%	3,194	0	3,194	180	3,375
183 4103-40 Health-WIC Nutrition	8	0.80%	5,111	0	5,111	289	5,400
195 4103-60 Health-Health Education	2	0.20%	1,278	0	1,278	72	1,350
198 4103-66 Health-Supp Nutritional Asst F	1	0.10%	639	0	639	36	675
201 4103-69 Health - Oral Care	2	0.20%	1,278	0	1,278	72	1,350
203 4103-81 Health-Public Health Clinic	3	0.30%	1,917	0	1,917	108	2,025
206 4103-99 Health-Tobacco Control	2	0.20%	1,278	0	1,278	72	1,350
209 4120-12 Children & Families	5	0.50%	3,194	0	3,194	180	3,375
211 4121-758 Homeless Better Way Prog	7	0.70%	4,472	0	4,472	253	4,725

**SUTTER COUNTY, CALIFORNIA  
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2021-2022**

FY 2019-20  
3/30/2021

**Employee/Labor Relations Allocations**

Dept:10 1401 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
221 5101-05 Welfare-Social Workers Empy	17	1.69%	\$10,861	\$0	\$10,861	\$613	\$11,474
222 5101-07 Welfare-Pub Authority Staffing	6	0.60%	3,833	0	3,833	216	4,050
223 5101-10 Welfare-Admin Support	9	0.90%	5,750	0	5,750	325	6,074
224 5101-15 Welfare-Non-Welfare Admin S	3	0.30%	1,917	0	1,917	108	2,025
225 5101-20 Welfare-Social Services	31	3.08%	19,805	0	19,805	1,118	20,923
227 5101-30 Welfare-Eligibility & Nonservic	124	12.34%	79,219	0	79,219	4,474	83,693
228 5101-35 Welfare-Welfare Fraud	4	0.40%	2,555	0	2,555	144	2,700
230 5101-45 Welfare-Adults	10	1.00%	6,389	0	6,389	361	6,749
<b>Subtotal</b>	1,005	100.00%	642,059	(45,938)	596,121	34,201	630,322
Direct Bills					45,938		45,938
<b>Total</b>					<b>\$642,059</b>		<b>\$676,260</b>

Basis Units: Number of Employees  
Source:

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**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2021-2022**

FY 2019-20  
 3/30/2021

**Recruitment/Class Non-MSS Allocations**

**Dept:10 1401 Human Resources**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 1102 County Administrator	7	0.86%	\$5,007	\$0	\$5,007	\$0	\$5,007
6 1201 Auditor-Controller	14	1.72%	10,014	0	10,014	0	10,014
7 1202 Treasurer-Tax Collector	7	0.86%	5,007	0	5,007	0	5,007
8 1205 General Services Department	7	0.86%	5,007	0	5,007	0	5,007
9 1301 County Counsel	11	1.35%	7,868	0	7,868	0	7,868
10 1401 Human Resources	11	1.35%	7,868	0	7,868	0	7,868
11 1700 Building Maintenance	25	3.07%	17,882	0	17,882	1,024	18,906
12 1101 Board of Supervisors	6	0.74%	4,292	0	4,292	246	4,537
13 1105 Clerk of the Board	3	0.37%	2,146	0	2,146	123	2,269
14 1203 Assessor	17	2.09%	12,160	0	12,160	696	12,856
15 1204 Revenue Collection	2	0.25%	1,431	0	1,431	82	1,512
16 1502 Elections	7	0.86%	5,007	0	5,007	287	5,294
17 1600 Sheriff-Communications	18	2.21%	12,875	0	12,875	737	13,612
18 1920 Engineering Services	6	0.74%	4,292	0	4,292	246	4,537
22 2103 Sheriff's Court Bailiffs	13	1.60%	9,298	0	9,298	533	9,831
23 2106 Public Defender	1	0.12%	715	0	715	41	756
25 2125 District Attorney	2	0.25%	1,431	0	1,431	82	1,512
26 2125-01 DA-Criminal Division	12	1.47%	8,583	0	8,583	492	9,075
29 2201 Sheriff-Coroner	49	6.01%	35,048	0	35,048	2,007	37,055
30 2205 Sheriff-Boat Patrol	1	0.12%	715	0	715	41	756
31 2208 Sheriff-Live Oak Contract	8	0.98%	5,722	0	5,722	328	6,050
32 2301 Sheriff-County Jail	52	6.38%	37,194	0	37,194	2,130	39,324
34 2304 Probation	45	5.52%	32,187	0	32,187	1,843	34,031
36 2401 Emergency Services	2	0.25%	1,431	0	1,431	82	1,512
37 2402 Fire Services Administration	1	0.12%	715	0	715	41	756
38 2601 Agricultural Commissioner	22	2.70%	15,736	0	15,736	901	16,637
39 2706 Recorder	7	0.86%	5,007	0	5,007	287	5,294
40 2709 Pub. Guardian/Conservator	3	0.37%	2,146	0	2,146	123	2,269
42 2721 Development Services	11	1.35%	7,868	0	7,868	451	8,319
43 2724-24 Planning & Building	4	0.49%	2,861	0	2,861	164	3,025
44 2724-31 Community Services Building	2	0.25%	1,431	0	1,431	82	1,512
45 2724-32 Code Enforcement Svcs	1	0.12%	715	0	715	41	756
46 2725 Environmental Health	6	0.74%	4,292	0	4,292	246	4,537
47 2726 Animal Control	2	0.25%	1,431	0	1,431	82	1,512
49 3100 Road	24	2.94%	17,166	0	17,166	983	18,150
53 4103-10 Health	10	1.23%	7,153	0	7,153	410	7,562
55 4120-00 Human Services Admin	13	1.60%	9,298	0	9,298	533	9,831
56 4580 Fleet Management ISF	4	0.49%	2,861	0	2,861	164	3,025
57 4581 Information Technology ISF	14	1.72%	10,014	0	10,014	574	10,587
59 4591 Workers' Comp. Ins. ISF	2	0.25%	1,431	0	1,431	82	1,512
64 6201 County Library	16	1.96%	11,444	0	11,444	655	12,100
65 6301 Bi-County Farm Advisor	3	0.37%	2,146	0	2,146	123	2,269
67 7201 Community Memorial Museum	3	0.37%	2,146	0	2,146	123	2,269

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**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2021-2022**

FY 2019-20  
 3/30/2021

**Recruitment/Class Non-MSS Allocations**

Dept:10 1401 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
72 0184 Sheriff Inmate Welfare	2	0.25%	\$1,431	\$0	\$1,431	\$82	\$1,512
81 0305 County Service Area F	16	1.96%	11,444	0	11,444	655	12,100
101 2125-08 DA-Criminal Investigation	7	0.86%	5,007	0	5,007	287	5,294
103 2125-72 Local Community Correction A	1	0.12%	715	0	715	41	756
104 2127-00 Victim Services	8	0.98%	5,722	0	5,722	328	6,050
105 2202 Net 5-Sheriff	2	0.25%	1,431	0	1,431	82	1,512
114 4102-01 Mental Health-Admin Support	32	3.93%	22,889	0	22,889	1,311	24,199
116 4102-03 Mental Health-Crisis Clinic	31	3.80%	22,173	0	22,173	1,270	23,443
118 4102-07 Mental Health-Inpatient	43	5.28%	30,757	0	30,757	1,762	32,518
126 4102-16 Mental Health-Outpatient/Adu	12	1.47%	8,583	0	8,583	492	9,075
127 4102-17 Mental Health-Outpatient/Chik	19	2.33%	13,590	0	13,590	778	14,368
133 4102-29 Mental Health-Yuba County B	4	0.49%	2,861	0	2,861	164	3,025
141 4102-42 Mental Health-Prevention	1	0.12%	715	0	715	41	756
143 4102-48 Mental Health-Sutter Co CW E	2	0.25%	1,431	0	1,431	82	1,512
145 4102-51 Mental Health-OFC	4	0.49%	2,861	0	2,861	164	3,025
148 4102-54 Mental Health-First Steps	5	0.61%	3,576	0	3,576	205	3,781
152 4102-65 Mental Health-UR/QI Program	5	0.61%	3,576	0	3,576	205	3,781
154 4102-72 Mental Health-Local Comm Co	4	0.49%	2,861	0	2,861	164	3,025
157 4102-82 Mental Health-Forensic	6	0.74%	4,292	0	4,292	246	4,537
158 4102-701 Mental Health-Youth and Far	7	0.86%	5,007	0	5,007	287	5,294
159 4102-702 Mental Health-Youth & Fam	4	0.49%	2,861	0	2,861	164	3,025
160 4102-704 Mental Health-Adult FSP Ser	11	1.35%	7,868	0	7,868	451	8,319
161 4102-705 Mental Health-Adult Non-FSP	14	1.72%	10,014	0	10,014	574	10,587
162 4102-706 Mental Health-Ethnic Outrea	8	0.98%	5,722	0	5,722	328	6,050
164 4102-712 Mental Health-Community Pr	7	0.86%	5,007	0	5,007	287	5,294
168 4102-717 Mental Health-Administrative	1	0.12%	715	0	715	41	756
171 4103-20 Health-CCS	6	0.74%	4,292	0	4,292	246	4,537
173 4103-26 Health-MCH	1	0.12%	715	0	715	41	756
175 4103-30 Health-Nursing Admin	3	0.37%	2,146	0	2,146	123	2,269
176 4103-31 Health-CHDP	1	0.12%	715	0	715	41	756
177 4103-33 Health-CMSP Local Health Cc	1	0.12%	715	0	715	41	756
178 4103-35 Health-Field Nursing	1	0.12%	715	0	715	41	756
179 4103-36 Health-Bioterrorism	2	0.25%	1,431	0	1,431	82	1,512
181 4103-38 Health-Acute Communicable I	5	0.61%	3,576	0	3,576	205	3,781
183 4103-40 Health-WIC Nutrition	8	0.98%	5,722	0	5,722	328	6,050
195 4103-60 Health-Health Education	2	0.25%	1,431	0	1,431	82	1,512
198 4103-66 Health-Supp Nutritional Asst F	1	0.12%	715	0	715	41	756
201 4103-69 Health - Oral Care	2	0.25%	1,431	0	1,431	82	1,512
203 4103-81 Health-Public Health Clinic	3	0.37%	2,146	0	2,146	123	2,269
206 4103-99 Health-Tobacco Control	2	0.25%	1,431	0	1,431	82	1,512
209 4120-12 Children & Families	5	0.61%	3,576	0	3,576	205	3,781
211 4121-758 Homeless Better Way Prog	7	0.86%	5,007	0	5,007	287	5,294
221 5101-05 Welfare-Social Workers Empr	17	2.09%	12,160	0	12,160	696	12,856

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2021-2022**

FY 2019-20  
 3/30/2021

**Recruitment/Class Non-MSS Allocations**

**Dept:10 1401 Human Resources**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
222 5101-07 Welfare-Pub Authority Staffing	6	0.74%	\$4,292	\$0	\$4,292	\$246	\$4,537
223 5101-10 Welfare-Admin Support	9	1.10%	6,437	0	6,437	369	6,806
224 5101-15 Welfare-Non-Welfare Admin S	3	0.37%	2,146	0	2,146	123	2,269
<b>Subtotal</b>	<b>815</b>	<b>100.00%</b>	<b>582,944</b>	<b>0</b>	<b>582,944</b>	<b>31,052</b>	<b>613,996</b>
Direct Bills					0		0
<b>Total</b>					<b>\$582,944</b>		<b>\$613,996</b>

Basis Units: Number of Employees  
 Source:

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**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2021-2022**

FY 2019-20  
 3/30/2021

**Recruitment/Class MSS Allocations**

**Dept:10 1401 Human Resources**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
69 0112 Child Supp Serv Reimb/Adjustme	21	11.05%	\$60	\$0	\$60	\$3	\$64
225 5101-20 Welfare-Social Services	31	16.32%	89	0	89	5	94
227 5101-30 Welfare-Eligibility & Nonservic	124	65.26%	357	0	357	19	376
228 5101-35 Welfare-Welfare Fraud	4	2.11%	12	0	12	1	12
230 5101-45 Welfare-Adults	10	5.26%	29	0	29	2	30
<b>Subtotal</b>	<b>190</b>	<b>100.00%</b>	<b>547</b>	<b>0</b>	<b>547</b>	<b>29</b>	<b>577</b>
Direct Bills					0		0
<b>Total</b>					<b>\$547</b>		<b>\$577</b>

Basis Units: Number of Employees  
 Source:

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**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2021-2022**

FY 2019-20  
 3/30/2021

**Allocation Summary**

Dept:10 1401 Human Resources

Department	Employee/Labor Relations	Recruitment/Class Non-MSS	Recruitment/Class MSS	Direct Identified	Total
0 Direct Billed	\$45,938	\$0	\$0	\$0	\$45,938
5 1102 County Administrator	4,472	5,007	0	0	9,479
6 1201 Auditor-Controller	8,944	10,014	0	0	18,958
7 1202 Treasurer-Tax Collector	4,472	5,007	0	0	9,479
8 1205 General Services Department	4,472	5,007	0	0	9,479
9 1301 County Counsel	7,028	7,868	0	0	14,895
10 1401 Human Resources	7,028	7,868	0	0	14,895
11 1700 Building Maintenance	16,874	18,906	0	0	35,779
12 1101 Board of Supervisors	4,050	4,537	0	0	8,587
13 1105 Clerk of the Board	2,025	2,269	0	0	4,294
14 1203 Assessor	11,474	12,856	0	0	24,330
15 1204 Revenue Collection	1,350	1,512	0	0	2,862
16 1502 Elections	4,725	5,294	0	0	10,018
17 1600 Sheriff-Communications	12,149	13,612	0	0	25,761
18 1920 Engineering Services	4,050	4,537	0	0	8,587
22 2103 Sheriff's Court Bailiffs	8,774	9,831	0	0	18,605
23 2106 Public Defender	675	756	0	0	1,431
25 2125 District Attorney	1,350	1,512	0	0	2,862
26 2125-01 DA-Criminal Division	8,099	9,075	0	0	17,174
29 2201 Sheriff-Coroner	33,072	37,055	0	0	70,128
30 2205 Sheriff-Boat Patrol	675	756	0	0	1,431
31 2208 Sheriff-Live Oak Contract	5,400	6,050	0	0	11,449
32 2301 Sheriff-County Jail	35,097	39,324	0	0	74,421
34 2304 Probation	30,372	34,031	0	0	64,403
36 2401 Emergency Services	1,350	1,512	0	0	2,862
37 2402 Fire Services Administration	675	756	0	0	1,431
38 2601 Agricultural Commissioner	14,849	16,637	0	0	31,486
39 2706 Recorder	4,725	5,294	0	0	10,018
40 2709 Pub. Guardian/Conservator	2,025	2,269	0	0	4,294
42 2721 Development Services	7,424	8,319	0	0	15,743
43 2724-24 Planning & Building	2,700	3,025	0	0	5,725
44 2724-31 Community Services Building	1,350	1,512	0	0	2,862
45 2724-32 Code Enforcement Svcs	675	756	0	0	1,431
46 2725 Environmental Health	4,050	4,537	0	0	8,587
47 2726 Animal Control	1,350	1,512	0	0	2,862
49 3100 Road	16,199	18,150	0	0	34,348
53 4103-10 Health	6,749	7,562	0	0	14,312
55 4120-00 Human Services Admin	(37,164)	9,831	0	0	(27,333)
56 4580 Fleet Management ISF	2,700	3,025	0	0	5,725
57 4581 Information Technology ISF	9,449	10,587	0	0	20,036
59 4591 Workers' Comp. Ins. ISF	1,350	1,512	0	0	2,862

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**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2021-2022**

FY 2019-20  
 3/30/2021

**Allocation Summary**

Dept:10 1401 Human Resources

Department	Employee/Labor Relations	Recruitment/Class Non-MSS	Recruitment/Class MSS	Direct Identified	Total
64 6201 County Library	\$10,799	\$12,100	\$0	\$0	\$22,899
65 6301 Bi-County Farm Advisor	2,025	2,269	0	0	4,294
67 7201 Community Memorial Museum	2,025	2,269	0	0	4,294
69 0112 Child Supp Serv Reimb/Adjustme	14,174	0	64	0	14,237
72 0184 Sheriff Inmate Welfare	1,350	1,512	0	0	2,862
81 0305 County Service Area F	10,799	12,100	0	0	22,899
101 2125-08 DA-Criminal Investigation	4,725	5,294	0	0	10,018
103 2125-72 Local Community Correction A	675	756	0	0	1,431
104 2127-00 Victim Services	5,400	6,050	0	0	11,449
105 2202 Net 5-Sheriff	1,350	1,512	0	0	2,862
114 4102-01 Mental Health-Admin Support	21,598	24,199	0	0	45,798
116 4102-03 Mental Health-Crisis Clinic	20,923	23,443	0	0	44,366
118 4102-07 Mental Health-Inpatient	29,022	32,518	0	0	61,541
126 4102-16 Mental Health-Outpatient/Adu	8,099	9,075	0	0	17,174
127 4102-17 Mental Health-Outpatient/Chik	12,824	14,368	0	0	27,192
133 4102-29 Mental Health-Yuba County B	2,700	3,025	0	0	5,725
141 4102-42 Mental Health-Prevention	675	756	0	0	1,431
143 4102-48 Mental Health-Sutter Co CW E	1,350	1,512	0	0	2,862
145 4102-51 Mental Health-OFC	2,700	3,025	0	0	5,725
148 4102-54 Mental Health-First Steps	3,375	3,781	0	0	7,156
152 4102-65 Mental Health-UR/QI Program	3,375	3,781	0	0	7,156
154 4102-72 Mental Health-Local Comm Cc	2,700	3,025	0	0	5,725
157 4102-82 Mental Health-Forensic	4,050	4,537	0	0	8,587
158 4102-701 Mental Health-Youth and Far	4,725	5,294	0	0	10,018
159 4102-702 Mental Health-Youth & Fam	2,700	3,025	0	0	5,725
160 4102-704 Mental Health-Adult FSP Ser	7,424	8,319	0	0	15,743
161 4102-705 Mental Health-Adult Non-FSP	9,449	10,587	0	0	20,036
162 4102-706 Mental Health-Ethnic Outrea	5,400	6,050	0	0	11,449
164 4102-712 Mental Health-Community Pr	4,725	5,294	0	0	10,018
168 4102-717 Mental Health-Administrative	675	756	0	0	1,431
171 4103-20 Health-CCS	4,050	4,537	0	0	8,587
173 4103-26 Health-MCH	675	756	0	0	1,431
175 4103-30 Health-Nursing Admin	2,025	2,269	0	0	4,294
176 4103-31 Health-CHDP	675	756	0	0	1,431
177 4103-33 Health-CMSP Local Health Cc	675	756	0	0	1,431
178 4103-35 Health-Field Nursing	675	756	0	0	1,431
179 4103-36 Health-Bioterrorism	1,350	1,512	0	0	2,862
181 4103-38 Health-Acute Communicable I	3,375	3,781	0	0	7,156
183 4103-40 Health-WIC Nutrition	5,400	6,050	0	0	11,449
195 4103-60 Health-Health Education	1,350	1,512	0	0	2,862
198 4103-66 Health-Supp Nutritional Asst F	675	756	0	0	1,431

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**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2021-2022**

FY 2019-20  
 3/30/2021

**Allocation Summary**

Dept:10 1401 Human Resources

Department	Employee/Labor Relations	Recruitment/Class Non-MSS	Recruitment/Class MSS	Direct Identified	Total
201 4103-69 Health - Oral Care	\$1,350	\$1,512	\$0	\$0	\$2,862
203 4103-81 Health-Public Health Clinic	2,025	2,269	0	0	4,294
206 4103-99 Health-Tobacco Control	1,350	1,512	0	0	2,862
209 4120-12 Children & Families	3,375	3,781	0	0	7,156
211 4121-758 Homeless Better Way Prog	4,725	5,294	0	0	10,018
221 5101-05 Welfare-Social Workers Empy	11,474	12,856	0	0	24,330
222 5101-07 Welfare-Pub Authority Staffing	4,050	4,537	0	0	8,587
223 5101-10 Welfare-Admin Support	6,074	6,806	0	0	12,881
224 5101-15 Welfare-Non-Welfare Admin S	2,025	2,269	0	0	4,294
225 5101-20 Welfare-Social Services	20,923	0	94	0	21,017
227 5101-30 Welfare-Eligibility & Nonservic	83,693	0	376	0	84,069
228 5101-35 Welfare-Welfare Fraud	2,700	0	12	0	2,712
230 5101-45 Welfare-Adults	6,749	0	30	0	6,780
<b>Total</b>	<b>\$676,260</b>	<b>\$613,996</b>	<b>\$577</b>	<b>\$0</b>	<b>\$1,290,832</b>

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**SUTTER COUNTY, CALIFORNIA  
2 CFR PART 200 COST  
ALLOCATION PLAN  
FOR USE IN FY 2021-2022**

FY 2019-20

**1700 Building Maintenance  
Nature and Extent of Services**

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

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

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2021-2022**

FY 2019-20  
 3/30/2021

**A. Department Costs**

Dept:11 1700 Building Maintenance

Description		Amount	General Admin	Maintenance	Grounds	Custodial	Direct Expenditure
<b>Personnel Costs</b>							
Salaries	S1	1,183,502	145,751	403,709	67,023	567,019	0
<i>Salary % Split</i>			<i>12.32%</i>	<i>34.11%</i>	<i>5.66%</i>	<i>47.91%</i>	<i>.00%</i>
Benefits	P	873,732	42,451	302,252	66,481	462,548	0
<b>Subtotal - Personnel Costs</b>		<b>2,057,233</b>	<b>188,201</b>	<b>705,961</b>	<b>133,504</b>	<b>1,029,567</b>	<b>0</b>
<b>Services &amp; Supplies Cost</b>							
Services & Supplies	P	1,194,330	0	822,767	178,312	116,699	76,552
Interfund Costs	P	75	0	0	25	50	0
Vehicles/Equipment	D	92,410	0	0	0	0	0
Intrafund Costs	P	202,628	0	117,970	42,580	42,079	0
Intrafund Costs A-87	D	(322,399)	0	0	0	0	0
Transfer Out	P	18,960	0	18,658	34	269	0
Equipment Replacement	D	3,454	0	0	0	0	0
Interfund Revenues	P	(380,396)	0	(370,205)	(8,445)	(1,746)	0
Revenues	P	(26,342)	0	(26,266)	0	(76)	0
<b>Subtotal - Services &amp; Supplies</b>		<b>782,722</b>	<b>0</b>	<b>562,924</b>	<b>212,506</b>	<b>157,275</b>	<b>76,552</b>
<b>Department Cost Total</b>		<b>2,839,955</b>	<b>188,201</b>	<b>1,268,885</b>	<b>346,009</b>	<b>1,186,842</b>	<b>76,552</b>
<b>Adjustments to Cost</b>							
Vehicles/Equipment	D	(92,410)	0	0	0	0	0
Intrafund Costs A-87	D	322,399	0	0	0	0	0
Equipment Replacement	D	(3,454)	0	0	0	0	0
<b>Subtotal - Adjustments</b>		<b>226,535</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Costs After Adjustments</b>		<b>3,066,490</b>	<b>188,201</b>	<b>1,268,885</b>	<b>346,009</b>	<b>1,186,842</b>	<b>76,552</b>
General Admin Distribution			(188,201)	73,215	12,155	102,832	0
<b>Grand Total</b>		<b>\$3,066,490</b>		<b>\$1,342,099</b>	<b>\$358,164</b>	<b>\$1,289,674</b>	<b>\$76,552</b>

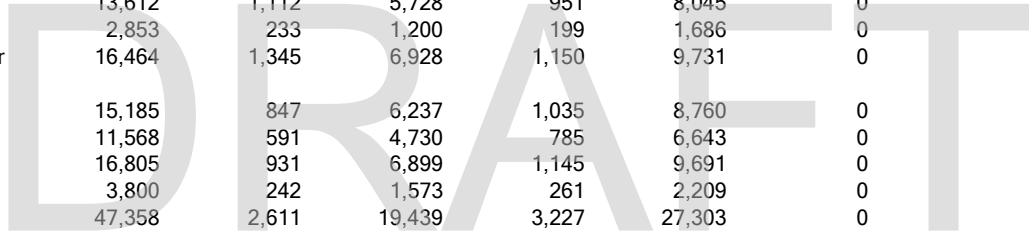
**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2021-2022**

FY 2019-20  
 3/30/2021

**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	\$697	\$116	\$978	\$0
1 146 Garden Highway	570	0	222	37	311	0
Subtotal - Building Occupancy	2,360	0	918	152	1,290	0
2 Equip Deprec	100,147	0	38,959	6,468	54,720	0
Subtotal - Equipment Depreciation	100,147	0	38,959	6,468	54,720	0
3 Tax Assessment	1,863	0	725	120	1,018	0
Subtotal - Tax Assessment	1,863	0	725	120	1,018	0
4 External Audit	4,757	0	1,850	307	2,599	0
Subtotal - External Audit	4,757	0	1,850	307	2,599	0
5 Personnel/Budget Prep	13,612	1,112	5,728	951	8,045	0
5 Departmental Assistance	2,853	233	1,200	199	1,686	0
Subtotal - 1102 County Administrator	16,464	1,345	6,928	1,150	9,731	0
6 Departmental Accounting	15,185	847	6,237	1,035	8,760	0
6 Payroll Accounting	11,568	591	4,730	785	6,643	0
6 Claims Accounting	16,805	931	6,899	1,145	9,691	0
6 Internal Audit-County Wide	3,800	242	1,573	261	2,209	0
Subtotal - 1201 Auditor-Controller	47,358	2,611	19,439	3,227	27,303	0
8 Purchasing	15,618	1,177	6,533	1,085	9,176	0
8 Direct Identified	21,194	16,233	14,560	2,417	20,449	0
Subtotal - 1205 General Services Depa	36,811	17,409	21,093	3,502	29,626	0
9 Legal Assistance	3,689	126	1,484	246	2,085	0
Subtotal - 1301 County Counsel	3,689	126	1,484	246	2,085	0
10 Employee/Labor Relations	15,972	902	6,564	1,090	9,220	0
10 Recruitment/Class Non-MSS	17,882	1,024	7,355	1,221	10,330	0
Subtotal - 1401 Human Resources	33,853	1,926	13,919	2,311	19,550	0
11 Maintenance	0	23,534	9,155	1,520	12,859	0



**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2021-2022**

FY 2019-20  
 3/30/2021

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

**Dept:11 1700 Building Maintenance**

Department	First Incoming	Second Incoming	Maintenance	Grounds	Custodial	Direct Expenditure
11 Grounds	\$0	\$16,138	\$6,278	\$1,042	\$8,818	\$0
11 Custodial	0	22,839	8,885	1,475	12,479	0
11 Direct Expenditure	0	1,669	649	108	912	0
Subtotal - 1700 Building Maintenance	0	64,179	24,967	4,145	35,067	0
<b>Total Incoming</b>	<b>247,304</b>	<b>87,597</b>	<b>130,284</b>	<b>21,629</b>	<b>182,987</b>	<b>0</b>
<b>C. Total Allocated</b>		<b>\$3,401,390</b>	<b>\$1,472,383</b>	<b>\$379,793</b>	<b>\$1,472,661</b>	<b>\$76,552</b>
			43.29%	11.17%	43.30%	2.25%

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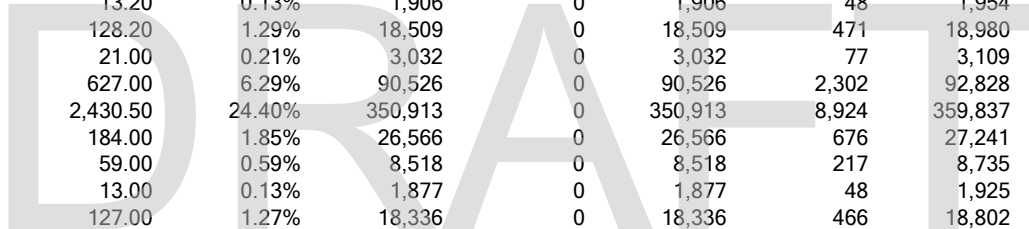
**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2021-2022**

FY 2019-20  
 3/30/2021

**Maintenance Allocations**

**Dept:11 1700 Building Maintenance**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 1102 County Administrator	82.33	0.83%	\$11,886	\$0	\$11,886	\$0	\$11,886
6 1201 Auditor-Controller	24.00	0.24%	3,465	0	3,465	0	3,465
7 1202 Treasurer-Tax Collector	98.50	0.99%	14,221	0	14,221	0	14,221
8 1205 General Services Department	160.50	1.61%	23,173	0	23,173	0	23,173
9 1301 County Counsel	35.00	0.35%	5,053	0	5,053	0	5,053
10 1401 Human Resources	117.80	1.18%	17,008	0	17,008	0	17,008
11 1700 Building Maintenance	163.00	1.64%	23,534	0	23,534	0	23,534
12 1101 Board of Supervisors	57.00	0.57%	8,230	0	8,230	209	8,439
13 1105 Clerk of the Board	8.20	0.08%	1,184	0	1,184	30	1,214
14 1203 Assessor	654.00	6.56%	94,424	0	94,424	2,401	96,825
15 1204 Revenue Collection	1.00	0.01%	144	0	144	4	148
16 1502 Elections	167.50	1.68%	24,183	0	24,183	615	24,798
18 1920 Engineering Services	59.50	0.60%	8,591	0	8,591	218	8,809
19 1922 Water Resources	13.20	0.13%	1,906	0	1,906	48	1,954
25 2125 District Attorney	128.20	1.29%	18,509	0	18,509	471	18,980
26 2125-01 DA-Criminal Division	21.00	0.21%	3,032	0	3,032	77	3,109
29 2201 Sheriff-Coroner	627.00	6.29%	90,526	0	90,526	2,302	92,828
32 2301 Sheriff-County Jail	2,430.50	24.40%	350,913	0	350,913	8,924	359,837
34 2304 Probation	184.00	1.85%	26,566	0	26,566	676	27,241
36 2401 Emergency Services	59.00	0.59%	8,518	0	8,518	217	8,735
37 2402 Fire Services Administration	13.00	0.13%	1,877	0	1,877	48	1,925
38 2601 Agricultural Commissioner	127.00	1.27%	18,336	0	18,336	466	18,802
39 2706 Recorder	72.00	0.72%	10,395	0	10,395	264	10,660
40 2709 Pub. Guardian/Conservator	1.00	0.01%	144	0	144	4	148
41 2710 County Clerk	23.00	0.23%	3,321	0	3,321	84	3,405
42 2721 Development Services	88.40	0.89%	12,763	0	12,763	325	13,088
43 2724-24 Planning & Building	54.80	0.55%	7,912	0	7,912	201	8,113
44 2724-31 Community Services Building	9.90	0.10%	1,429	0	1,429	36	1,466
46 2725 Environmental Health	30.20	0.30%	4,360	0	4,360	111	4,471
49 3100 Road	22.40	0.22%	3,234	0	3,234	82	3,316
52 4102-00 Mental Health	1,516.60	15.22%	218,965	0	218,965	5,569	224,534
53 4103-10 Health	358.00	3.59%	51,688	0	51,688	1,314	53,002
54 4104-00 Mental Health Service Act	3.00	0.03%	433	0	433	11	444
55 4120-00 Human Services Admin	60.50	0.61%	8,735	0	8,735	222	8,957
56 4580 Fleet Management ISF	28.00	0.28%	4,043	0	4,043	103	4,145
57 4581 Information Technology ISF	86.00	0.86%	12,417	0	12,417	316	12,732
60 4595 Employee Wellness Services	7.00	0.07%	1,011	0	1,011	26	1,036
61 5000 Trial Court Agency	5.00	0.05%	722	0	722	18	740
62 5101-00 Welfare	617.00	6.19%	89,082	0	89,082	2,265	91,347
64 6201 County Library	100.00	1.00%	14,438	0	14,438	367	14,805
65 6301 Bi-County Farm Advisor	33.00	0.33%	4,765	0	4,765	121	4,886
66 7101 Parks and Recreation	269.50	2.71%	38,910	0	38,910	990	39,900
67 7201 Community Memorial Museum	65.50	0.66%	9,457	0	9,457	240	9,697



**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2021-2022**

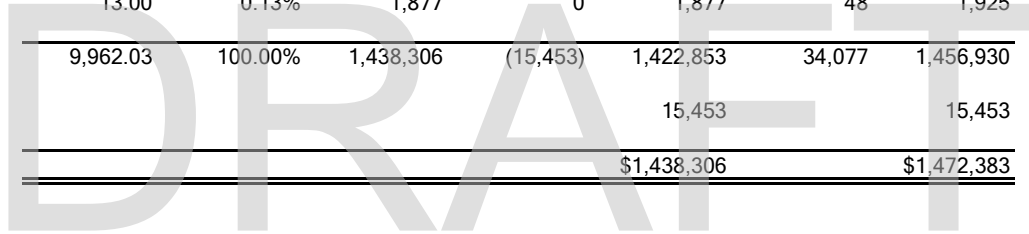
FY 2019-20  
 3/30/2021

**Maintenance Allocations**

**Dept:11 1700 Building Maintenance**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
68 7203 Vets Memorial Community Bldg	245.00	2.46%	\$35,373	\$0	\$35,373	\$900	\$36,272
69 0112 Child Supp Serv Reimb/Adjustme	64.00	0.64%	9,240	0	9,240	235	9,475
81 0305 County Service Area F	75.50	0.76%	10,901	0	10,901	277	11,178
92 1103 Non-Departmental Expense	75.50	0.76%	10,901	0	10,901	277	11,178
98 2104 Grand Jury	14.00	0.14%	2,021	0	2,021	51	2,073
101 2125-08 DA-Criminal Investigation	17.00	0.17%	2,454	0	2,454	62	2,517
104 2127-00 Victim Services	274.60	2.76%	39,646	(15,453)	24,193	1,008	25,202
114 4102-01 Mental Health-Admin Support	58.50	0.59%	8,446	0	8,446	215	8,661
118 4102-07 Mental Health-Inpatient	178.50	1.79%	25,772	0	25,772	655	26,427
172 4103-22 Health-Homeless Pilot	60.50	0.61%	8,735	0	8,735	222	8,957
211 4121-758 Homeless Better Way Prog	4.00	0.04%	578	0	578	15	592
220 4400 Sutter Co Waterworks Dist #1	15.00	0.15%	2,166	0	2,166	55	2,221
240 7204 Ettl Hall	184.90	1.86%	26,696	0	26,696	679	27,375
241 5100 Children/Family Comm.	13.00	0.13%	1,877	0	1,877	48	1,925
<b>Subtotal</b>	<b>9,962.03</b>	<b>100.00%</b>	<b>1,438,306</b>	<b>(15,453)</b>	<b>1,422,853</b>	<b>34,077</b>	<b>1,456,930</b>
Direct Bills					15,453		15,453
<b>Total</b>					<b>\$1,438,306</b>		<b>\$1,472,383</b>

Basis Units: Direct Costs  
 Source:



**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2021-2022**

FY 2019-20  
 3/30/2021

Grounds Allocations

Dept:11 1700 Building Maintenance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 1102 County Administrator	18.00	0.86%	\$3,228	\$0	\$3,228	\$0	\$3,228
6 1201 Auditor-Controller	4.00	0.19%	717	0	717	0	717
7 1202 Treasurer-Tax Collector	3.00	0.14%	538	0	538	0	538
8 1205 General Services Department	70.00	3.35%	12,552	0	12,552	0	12,552
9 1301 County Counsel	11.00	0.53%	1,972	0	1,972	0	1,972
10 1401 Human Resources	21.00	1.01%	3,766	0	3,766	0	3,766
11 1700 Building Maintenance	90.00	4.31%	16,138	0	16,138	0	16,138
12 1101 Board of Supervisors	27.00	1.29%	4,841	0	4,841	82	4,923
13 1105 Clerk of the Board	4.00	0.19%	717	0	717	12	729
14 1203 Assessor	147.00	7.05%	26,359	0	26,359	445	26,804
16 1502 Elections	68.50	3.28%	12,283	0	12,283	207	12,490
18 1920 Engineering Services	10.00	0.48%	1,793	0	1,793	30	1,823
19 1922 Water Resources	1.00	0.05%	179	0	179	3	182
25 2125 District Attorney	9.00	0.43%	1,614	0	1,614	27	1,641
26 2125-01 DA-Criminal Division	11.00	0.53%	1,972	0	1,972	33	2,006
29 2201 Sheriff-Coroner	233.50	11.19%	41,870	0	41,870	707	42,576
32 2301 Sheriff-County Jail	49.00	2.35%	8,786	0	8,786	148	8,935
34 2304 Probation	57.50	2.76%	10,310	0	10,310	174	10,484
36 2401 Emergency Services	5.50	0.26%	986	0	986	17	1,003
37 2402 Fire Services Administration	4.00	0.19%	717	0	717	12	729
38 2601 Agricultural Commissioner	130.50	6.25%	23,400	0	23,400	395	23,795
39 2706 Recorder	18.00	0.86%	3,228	0	3,228	54	3,282
41 2710 County Clerk	6.00	0.29%	1,076	0	1,076	18	1,094
42 2721 Development Services	22.00	1.05%	3,945	0	3,945	67	4,011
43 2724-24 Planning & Building	12.00	0.58%	2,152	0	2,152	36	2,188
44 2724-31 Community Services Building	1.00	0.05%	179	0	179	3	182
45 2724-32 Code Enforcement Svcs	9.00	0.43%	1,614	0	1,614	27	1,641
46 2725 Environmental Health	6.00	0.29%	1,076	0	1,076	18	1,094
47 2726 Animal Control	1.00	0.05%	179	0	179	3	182
52 4102-00 Mental Health	253.00	12.13%	45,366	0	45,366	766	46,132
53 4103-10 Health	43.00	2.06%	7,710	0	7,710	130	7,841
55 4120-00 Human Services Admin	10.00	0.48%	1,793	0	1,793	30	1,823
57 4581 Information Technology ISF	20.00	0.96%	3,586	0	3,586	61	3,647
61 5000 Trial Court Agency	15.00	0.72%	2,690	0	2,690	45	2,735
62 5101-00 Welfare	46.00	2.20%	8,248	0	8,248	139	8,388
64 6201 County Library	68.50	3.28%	12,283	0	12,283	207	12,490
65 6301 Bi-County Farm Advisor	3.00	0.14%	538	0	538	9	547
66 7101 Parks and Recreation	339.00	16.25%	60,787	0	60,787	1,026	61,813
67 7201 Community Memorial Museum	63.50	3.04%	11,386	0	11,386	192	11,579
68 7203 Vets Memorial Community Bldg	81.50	3.91%	14,614	0	14,614	247	14,861
81 0305 County Service Area F	2.00	0.10%	359	0	359	6	365
92 1103 Non-Departmental Expense	22.50	1.08%	4,035	0	4,035	68	4,103
98 2104 Grand Jury	2.50	0.12%	448	0	448	8	456

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**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2021-2022**

FY 2019-20  
 3/30/2021

**Grounds Allocations**

**Dept:11 1700 Building Maintenance**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
101 2125-08 DA-Criminal Investigation	9.00	0.43%	\$1,614	\$0	\$1,614	\$27	\$1,641
104 2127-00 Victim Services	23.50	1.13%	4,214	0	4,214	71	4,285
211 4121-758 Homeless Better Way Prog	3.00	0.14%	538	0	538	9	547
220 4400 Sutter Co Waterworks Dist #1	20.50	0.98%	3,676	0	3,676	62	3,738
240 7204 Ettl Hall	11.50	0.55%	2,062	0	2,062	35	2,097
<b>Subtotal</b>	<b>2,086.50</b>	<b>100.00%</b>	<b>374,136</b>	<b>0</b>	<b>374,136</b>	<b>5,657</b>	<b>379,793</b>
Direct Bills					0		0
<b>Total</b>					<b>\$374,136</b>		<b>\$379,793</b>

Basis Units: Direct Costs  
 Source:

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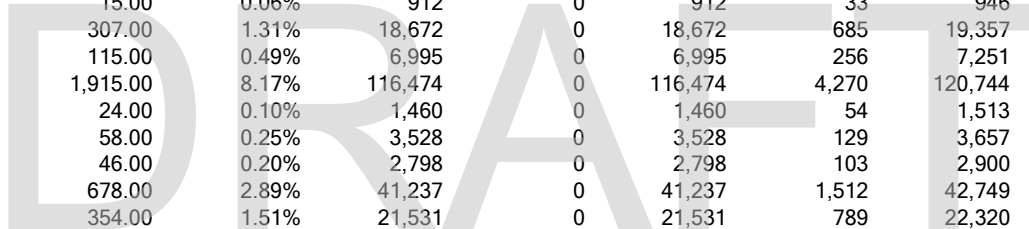
**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2021-2022**

FY 2019-20  
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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	178.00	0.76%	\$10,826	\$0	\$10,826	\$0	\$10,826
6 1201 Auditor-Controller	343.50	1.47%	20,892	0	20,892	0	20,892
7 1202 Treasurer-Tax Collector	349.50	1.49%	21,257	0	21,257	0	21,257
8 1205 General Services Department	171.00	0.73%	10,401	0	10,401	0	10,401
9 1301 County Counsel	188.00	0.80%	11,434	0	11,434	0	11,434
10 1401 Human Resources	356.00	1.52%	21,653	0	21,653	0	21,653
11 1700 Building Maintenance	375.50	1.60%	22,839	0	22,839	0	22,839
12 1101 Board of Supervisors	111.00	0.47%	6,751	0	6,751	248	6,999
13 1105 Clerk of the Board	69.00	0.29%	4,197	0	4,197	154	4,351
14 1203 Assessor	571.00	2.44%	34,729	0	34,729	1,273	36,002
15 1204 Revenue Collection	4.00	0.02%	243	0	243	9	252
16 1502 Elections	356.00	1.52%	21,653	0	21,653	794	22,446
18 1920 Engineering Services	129.00	0.55%	7,846	0	7,846	288	8,134
19 1922 Water Resources	15.00	0.06%	912	0	912	33	946
25 2125 District Attorney	307.00	1.31%	18,672	0	18,672	685	19,357
26 2125-01 DA-Criminal Division	115.00	0.49%	6,995	0	6,995	256	7,251
29 2201 Sheriff-Coroner	1,915.00	8.17%	116,474	0	116,474	4,270	120,744
32 2301 Sheriff-County Jail	24.00	0.10%	1,460	0	1,460	54	1,513
36 2401 Emergency Services	58.00	0.25%	3,528	0	3,528	129	3,657
37 2402 Fire Services Administration	46.00	0.20%	2,798	0	2,798	103	2,900
38 2601 Agricultural Commissioner	678.00	2.89%	41,237	0	41,237	1,512	42,749
39 2706 Recorder	354.00	1.51%	21,531	0	21,531	789	22,320
40 2709 Pub. Guardian/Conservator	34.00	0.15%	2,068	0	2,068	76	2,144
41 2710 County Clerk	115.00	0.49%	6,995	0	6,995	256	7,251
42 2721 Development Services	271.00	1.16%	16,483	0	16,483	604	17,087
43 2724-24 Planning & Building	154.00	0.66%	9,367	0	9,367	343	9,710
44 2724-31 Community Services Building	15.00	0.06%	912	0	912	33	946
46 2725 Environmental Health	74.00	0.32%	4,501	0	4,501	165	4,666
49 3100 Road	0.50	0.00%	30	0	30	1	32
52 4102-00 Mental Health	5,215.50	22.26%	317,216	0	317,216	11,630	328,846
53 4103-10 Health	1,586.00	6.77%	96,463	0	96,463	3,537	100,000
55 4120-00 Human Services Admin	263.00	1.12%	15,996	0	15,996	586	16,583
56 4580 Fleet Management ISF	197.50	0.84%	12,012	0	12,012	440	12,453
57 4581 Information Technology ISF	527.00	2.25%	32,053	0	32,053	1,175	33,228
61 5000 Trial Court Agency	7.00	0.03%	426	0	426	16	441
62 5101-00 Welfare	3,784.50	16.16%	230,180	0	230,180	8,439	238,619
64 6201 County Library	1,579.00	6.74%	96,038	0	96,038	3,521	99,559
65 6301 Bi-County Farm Advisor	178.00	0.76%	10,826	0	10,826	397	11,223
67 7201 Community Memorial Museum	85.00	0.36%	5,170	0	5,170	190	5,359
68 7203 Vets Memorial Community Bldg	430.00	1.84%	26,153	0	26,153	959	27,112
69 0112 Child Supp Serv Reimb/Adjustme	416.50	1.78%	25,332	0	25,332	929	26,261
81 0305 County Service Area F	2.00	0.01%	122	0	122	4	126
92 1103 Non-Departmental Expense	121.30	0.52%	7,378	0	7,378	270	7,648



**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2021-2022**

FY 2019-20  
 3/30/2021

**Custodial Allocations**

**Dept:11 1700 Building Maintenance**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
98 2104 Grand Jury	22.50	0.10%	\$1,368	\$0	\$1,368	\$50	\$1,419
101 2125-08 DA-Criminal Investigation	96.00	0.41%	5,839	0	5,839	214	6,053
104 2127-00 Victim Services	275.00	1.17%	16,726	0	16,726	613	17,339
118 4102-07 Mental Health-Inpatient	1,165.00	4.97%	70,857	0	70,857	2,598	73,455
240 7204 Ettl Hall	98.00	0.42%	5,961	0	5,961	219	6,179
<b>Subtotal</b>	<b>23,425.80</b>	<b>100.00%</b>	<b>1,424,799</b>	<b>0</b>	<b>1,424,799</b>	<b>47,862</b>	<b>1,472,661</b>
Direct Bills					0		0
<b>Total</b>					<b>\$1,424,799</b>		<b>\$1,472,661</b>

Basis Units: Direct Costs  
 Source:

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**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2021-2022**

FY 2019-20  
 3/30/2021

**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	793	1.04%	\$793	\$0	\$793	\$0	\$793
6 1201 Auditor-Controller	1,526	1.99%	1,526	0	1,526	0	1,526
7 1202 Treasurer-Tax Collector	1,555	2.03%	1,555	0	1,555	0	1,555
8 1205 General Services Department	759	0.99%	759	0	759	0	759
9 1301 County Counsel	836	1.09%	836	0	836	0	836
10 1401 Human Resources	1,586	2.07%	1,586	0	1,586	0	1,586
11 1700 Building Maintenance	1,669	2.18%	1,669	0	1,669	0	1,669
12 1101 Board of Supervisors	493	0.64%	493	0	493	0	493
13 1105 Clerk of the Board	305	0.40%	305	0	305	0	305
14 1203 Assessor	2,543	3.32%	2,543	0	2,543	0	2,543
15 1204 Revenue Collection	16	0.02%	16	0	16	0	16
16 1502 Elections	1,584	2.07%	1,584	0	1,584	0	1,584
18 1920 Engineering Services	576	0.75%	576	0	576	0	576
19 1922 Water Resources	67	0.09%	67	0	67	0	67
26 2125-01 DA-Criminal Division	1,879	2.45%	1,879	0	1,879	0	1,879
29 2201 Sheriff-Coroner	8,521	11.13%	8,521	0	8,521	0	8,521
32 2301 Sheriff-County Jail	107	0.14%	107	0	107	0	107
36 2401 Emergency Services	257	0.34%	257	0	257	0	257
37 2402 Fire Services Administration	205	0.27%	205	0	205	0	205
38 2601 Agricultural Commissioner	3,016	3.94%	3,016	0	3,016	0	3,016
39 2706 Recorder	1,574	2.06%	1,574	0	1,574	0	1,574
40 2709 Pub. Guardian/Conservator	153	0.20%	153	0	153	0	153
41 2710 County Clerk	511	0.67%	511	0	511	0	511
42 2721 Development Services	1,205	1.57%	1,205	0	1,205	0	1,205
43 2724-24 Planning & Building	686	0.90%	686	0	686	0	686
44 2724-31 Community Services Building	69	0.09%	69	0	69	0	69
46 2725 Environmental Health	331	0.43%	331	0	331	0	331
49 3100 Road	2	0.00%	2	0	2	0	2
52 4102-00 Mental Health	7,753	10.13%	7,753	0	7,753	0	7,753
55 4120-00 Human Services Admin	1,172	1.53%	1,172	0	1,172	0	1,172
56 4580 Fleet Management ISF	879	1.15%	879	0	879	0	879
57 4581 Information Technology ISF	2,345	3.06%	2,345	0	2,345	0	2,345
61 5000 Trial Court Agency	32	0.04%	32	0	32	0	32
62 5101-00 Welfare	16,842	22.00%	16,842	0	16,842	0	16,842
64 6201 County Library	7,027	9.18%	7,027	0	7,027	0	7,027
65 6301 Bi-County Farm Advisor	794	1.04%	794	0	794	0	794
67 7201 Community Memorial Museum	378	0.49%	378	0	378	0	378
68 7203 Vets Memorial Community Bldg	1,914	2.50%	1,914	0	1,914	0	1,914
69 0112 Child Supp Serv Reimb/Adjustme	1,854	2.42%	1,854	0	1,854	0	1,854
81 0305 County Service Area F	10	0.01%	10	0	10	0	10
92 1103 Non-Departmental Expense	540	0.71%	540	0	540	0	540
98 2104 Grand Jury	101	0.13%	101	0	101	0	101
101 2125-08 DA-Criminal Investigation	426	0.56%	426	0	426	0	426

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**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2021-2022**

FY 2019-20  
 3/30/2021

**Direct Expenditure Allocations**

**Dept:11 1700 Building Maintenance**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
104 2127-00 Victim Services	1,225	1.60%	\$1,225	\$0	\$1,225	\$0	\$1,225
240 7204 Ettl Hall	436	0.57%	436	0	436	0	436
<b>Subtotal</b>	<b>76,552</b>	<b>100.00%</b>	<b>76,552</b>	<b>0</b>	<b>76,552</b>	<b>0</b>	<b>76,552</b>
Direct Bills					0		0
<b>Total</b>					<b>\$76,552</b>		<b>\$76,552</b>

Basis Units: Direct Costs  
 Source:

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**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2021-2022**

FY 2019-20  
 3/30/2021

**Allocation Summary**

Dept:11 1700 Building Maintenance

Department	Maintenance	Grounds	Custodial	Direct Expenditure	Total
0 Direct Billed	\$15,453	\$0	\$0	\$0	\$15,453
5 1102 County Administrator	11,886	3,228	10,826	793	26,733
6 1201 Auditor-Controller	3,465	717	20,892	1,526	26,601
7 1202 Treasurer-Tax Collector	14,221	538	21,257	1,555	37,571
8 1205 General Services Department	23,173	12,552	10,401	759	46,884
9 1301 County Counsel	5,053	1,972	11,434	836	19,296
10 1401 Human Resources	17,008	3,766	21,653	1,586	44,012
11 1700 Building Maintenance	23,534	16,138	22,839	1,669	64,179
12 1101 Board of Supervisors	8,439	4,923	6,999	493	20,854
13 1105 Clerk of the Board	1,214	729	4,351	305	6,599
14 1203 Assessor	96,825	26,804	36,002	2,543	162,174
15 1204 Revenue Collection	148	0	252	16	416
16 1502 Elections	24,798	12,490	22,446	1,584	61,319
18 1920 Engineering Services	8,809	1,823	8,134	576	19,342
19 1922 Water Resources	1,954	182	946	67	3,149
25 2125 District Attorney	18,980	1,641	19,357	0	39,978
26 2125-01 DA-Criminal Division	3,109	2,006	7,251	1,879	14,245
29 2201 Sheriff-Coroner	92,828	42,576	120,744	8,521	264,669
32 2301 Sheriff-County Jail	359,837	8,935	1,513	107	370,392
34 2304 Probation	27,241	10,484	0	0	37,726
36 2401 Emergency Services	8,735	1,003	3,657	257	13,652
37 2402 Fire Services Administration	1,925	729	2,900	205	5,759
38 2601 Agricultural Commissioner	18,802	23,795	42,749	3,016	88,363
39 2706 Recorder	10,660	3,282	22,320	1,574	37,836
40 2709 Pub. Guardian/Conservator	148	0	2,144	153	2,445
41 2710 County Clerk	3,405	1,094	7,251	511	12,261
42 2721 Development Services	13,088	4,011	17,087	1,205	35,391
43 2724-24 Planning & Building	8,113	2,188	9,710	686	20,697
44 2724-31 Community Services Building	1,466	182	946	69	2,663
45 2724-32 Code Enforcement Svcs	0	1,641	0	0	1,641
46 2725 Environmental Health	4,471	1,094	4,666	331	10,562
47 2726 Animal Control	0	182	0	0	182
49 3100 Road	3,316	0	32	2	3,350
52 4102-00 Mental Health	224,534	46,132	328,846	7,753	607,264
53 4103-10 Health	53,002	7,841	100,000	0	160,843
54 4104-00 Mental Health Service Act	444	0	0	0	444
55 4120-00 Human Services Admin	8,957	1,823	16,583	1,172	28,535
56 4580 Fleet Management ISF	4,145	0	12,453	879	17,477
57 4581 Information Technology ISF	12,732	3,647	33,228	2,345	51,952
60 4595 Employee Wellness Services	1,036	0	0	0	1,036
61 5000 Trial Court Agency	740	2,735	441	32	3,949

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**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2021-2022**

FY 2019-20  
 3/30/2021

**Allocation Summary**

**Dept:11 1700 Building Maintenance**

Department	Maintenance	Grounds	Custodial	Direct Expenditure	Total
62 5101-00 Welfare	\$91,347	\$8,388	\$238,619	\$16,842	\$355,196
64 6201 County Library	14,805	12,490	99,559	7,027	133,881
65 6301 Bi-County Farm Advisor	4,886	547	11,223	794	17,450
66 7101 Parks and Recreation	39,900	61,813	0	0	101,713
67 7201 Community Memorial Museum	9,697	11,579	5,359	378	27,013
68 7203 Vets Memorial Community Bldg	36,272	14,861	27,112	1,914	80,159
69 0112 Child Supp Serv Reimb/Adjustme	9,475	0	26,261	1,854	37,590
81 0305 County Service Area F	11,178	365	126	10	11,679
92 1103 Non-Departmental Expense	11,178	4,103	7,648	540	23,469
98 2104 Grand Jury	2,073	456	1,419	101	4,048
101 2125-08 DA-Criminal Investigation	2,517	1,641	6,053	426	10,637
104 2127-00 Victim Services	25,202	4,285	17,339	1,225	48,051
114 4102-01 Mental Health-Admin Support	8,661	0	0	0	8,661
118 4102-07 Mental Health-Inpatient	26,427	0	73,455	0	99,882
172 4103-22 Health-Homeless Pilot	8,957	0	0	0	8,957
211 4121-758 Homeless Better Way Prog	592	547	0	0	1,139
220 4400 Sutter Co Waterworks Dist #1	2,221	3,738	0	0	5,959
240 7204 Ettl Hall	27,375	2,097	6,179	436	36,087
241 5100 Children/Family Comm.	1,925	0	0	0	1,925
<b>Total</b>	<b>\$1,472,383</b>	<b>\$379,793</b>	<b>\$1,472,661</b>	<b>\$76,552</b>	<b>\$3,401,390</b>

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