

SUTTER COUNTY, CALIFORNIA

2 CFR PART 200 COST ALLOCATION PLAN



For use in Fiscal Year ending June 30, 2025
Based on Actual Expenditures for Fiscal Year 2022-2023
Revised



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CERTIFICATION OF COST ALLOCATION PLAN

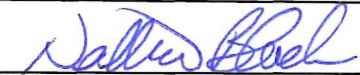
This is to certify that I have reviewed the cost allocation plan submitted herewith and to the best of my knowledge and belief:

All costs included in this REVISED proposal to establish cost allocations or billings for fiscal year 2024/2025 are allowable in accordance with the requirements of 2 CFR Part 200, "*Cost Principles for State and Local Governments*" and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

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

I declare that the foregoing is true and correct:

Government Unit: County of Sutter

Signature: 

Name of Official: Nathan M. Black, CPA

Title: Auditor-Controller

Date of Execution: June 3, 2024

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	\$4,858	\$3,328	\$62,867	\$0	\$6,004	\$13,986	\$3,496	\$409	\$0	\$0
2 Equipment Depreciation	959	0	151,275	0	20,740	154,072	7,731	1,026	0	0
3 Tax Assessment	544	125	1,318	0	0	427	290	34	0	0
4 External Audit	185	104	109	652	375	291	199	41	10	0
5 1102 County Administrator	1,952	781	6,247	390	2,343	6,247	2,343	0	0	0
6 1201 Auditor-Controller	6,025	2,861	17,396	5,030	8,851	21,538	9,628	803	201	0
7 1202 Treasurer-Tax Collector	0	0	8	1	0	156	21	0	0	0
8 1205 General Services Department	1,421	355	355	0	1,776	1,421	1,776	1,066	0	0
9 1301 County Counsel	0	4,981	617	0	9,412	0	0	212	0	0
10 1401 Human Resources	7,146	2,858	22,867	1,429	8,575	22,867	8,575	0	0	0
11 1700 Building Maintenance	22,899	6,809	53,997	146	72,814	0	16,150	1,773	0	0
Total Current Allocations	45,988	22,203	317,057	7,649	130,890	221,005	50,209	5,363	211	0
Less: Prior Year Allocations	43,278	21,199	163,243	9,121	119,186	185,606	65,792	9,300	16	77
Carry-Forward	2,710	1,004	153,813	(1,472)	11,703	35,399	(15,583)	(3,936)	195	(77)
Proposed Costs	\$48,699	\$23,207	\$470,870	\$6,178	\$142,593	\$256,404	\$34,626	\$1,427	\$405	\$(77)

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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	\$56,326	\$2,190	\$0
2 Equipment Depreciation	0	0	0	198	4,430	0	0	347,604	0	0
3 Tax Assessment	0	0	0	0	978	0	0	1,777	67	0
4 External Audit	25	240	123	0	276	0	0	878	57	88
5 1102 County Administrator	3,905	1,171	0	390	4,295	0	0	20,242	390	3,514
6 1201 Auditor-Controller	10,036	7,330	2,725	530	17,655	0	0	78,650	2,356	13,595
7 1202 Treasurer-Tax Collector	0	0	153	0	156	0	0	5,240	0	0
8 1205 General Services Department	0	0	0	355	0	0	0	4,972	710	710
9 1301 County Counsel	0	21,928	0	21,706	0	0	0	178,603	0	0
10 1401 Human Resources	14,292	4,287	0	1,429	15,721	0	0	70,029	1,429	12,862
11 1700 Building Maintenance	0	0	0	35,304	19,730	0	0	211,930	0	0
Total Current Allocations	28,257	34,956	3,001	59,913	63,830	0	0	976,252	7,199	30,770
Less: Prior Year Allocations	23,302	7,968	3,826	69,860	116,991	0	0	804,071	3,049	23,325
Carry-Forward	4,955	26,988	(825)	(9,947)	(53,161)	0	0	172,181	4,150	7,445
Proposed Costs	\$33,212	\$61,945	\$2,177	\$49,966	\$10,669	\$0	\$0	\$1,148,433	\$11,349	\$38,215

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Department	2301 Sheriff- County Jail	2302 Anti- Drug Abuse Enforcement	2304 Probation	2309 Bi- County Juvenile Hall	2310 Public Administrator	2401-312 Emergency Services	2402 Fire Services Administratio n	2601 Agricultural Commissione r	2706 Recorder	2709 Pub. Guardian/Co nservator
1 Building Occupancy	\$404,842	\$0	\$12,790	\$8,093	\$0	\$7,657	\$1,531	\$5,696	\$222	\$25
2 Equipment Depreciation	46,970	0	24,263	0	0	9,775	0	65,147	13,534	0
3 Tax Assessment	13,247	0	1,627	0	0	127	127	994	501	35
4 External Audit	691	0	1,031	11	0	209	157	319	193	121
5 1102 County Administrator	19,913	0	17,571	0	0	1,171	390	7,809	2,733	1,171
6 1201 Auditor-Controller	71,526	0	59,534	58	0	5,848	2,737	23,307	7,004	4,395
7 1202 Treasurer-Tax Collector	260	0	1,465	0	0	0	0	56	1,358	0
8 1205 General Services Department	1,776	0	710	0	0	2,841	355	355	355	1,066
9 1301 County Counsel	7,472	0	15,754	0	0	11,010	5,263	14,684	9,763	130,731
10 1401 Human Resources	72,887	0	64,312	0	0	4,287	1,429	28,583	10,004	4,287
11 1700 Building Maintenance	259,318	0	127,829	0	0	8,924	6,007	55,076	43,103	2,693
Total Current Allocations	898,902	0	326,884	8,162	0	51,850	17,996	202,026	88,771	144,524
Less: Prior Year Allocations	726,113	0	211,355	8,183	0	43,321	13,150	224,287	62,929	185,888
Carry-Forward	172,789	0	115,529	(21)	0	8,529	4,847	(22,261)	25,842	(41,364)
Proposed Costs	\$1,071,692	\$0	\$442,413	\$8,140	\$0	\$60,379	\$22,843	\$179,765	\$114,613	\$103,160

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Department	2710 County Clerk	2721 Development Services	2724-24 Planning & Building	2724-31 Community Services Building	2724-32 Code Enforcement Srvs	2725 Environment al Health	2726 Animal Control	2727 CUPA	3100 Road	3200 County Airport
1 Building Occupancy	\$72	\$9,144	\$4,163	\$419	\$0	\$2,011	\$172	\$0	\$0	\$0
2 Equipment Depreciation	0	8,879	0	4,696	13,952	4,696	0	1,767	0	0
3 Tax Assessment	162	759	345	35	0	167	0	0	0	0
4 External Audit	177	165	185	940	116	152	2	30	885	14
5 1102 County Administrator	0	4,295	1,562	781	390	2,343	390	0	9,371	0
6 1201 Auditor-Controller	2,588	11,443	6,145	8,912	1,744	8,263	944	187	71,965	93
7 1202 Treasurer-Tax Collector	0	8	352	30	0	0	496	15	9,475	63
8 1205 General Services Department	355	1,421	2,841	710	355	710	0	0	12,076	0
9 1301 County Counsel	2,336	19,801	9,513	1,073	26,042	0	0	0	601	0
10 1401 Human Resources	0	15,721	5,717	2,858	1,429	8,575	1,429	0	34,300	0
11 1700 Building Maintenance	0	41,534	18,715	2,104	0	9,623	0	0	6,652	360
Total Current Allocations	5,690	113,169	49,536	22,558	44,028	36,540	3,434	1,999	145,326	530
Less: Prior Year Allocations	16,370	211,611	160,992	21,239	28,289	39,846	2,870	2,101	105,078	1,214
Carry-Forward	(10,680)	(98,442)	(111,455)	1,319	15,740	(3,306)	564	(101)	40,247	(684)
Proposed Costs	\$(4,990)	\$14,727	\$(61,919)	\$23,877	\$59,768	\$33,234	\$3,998	\$1,898	\$185,573	\$(155)

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Department	3300 Transportation Development	4102-00 Mental Health	4103-10 Health	4104-00 Mental Health Service Act	4120-00 Human Services Admin	4580 Fleet Management ISF	4581 Information Technology ISF	4590 Liability Insurance ISF	4591 Workers' Comp. Ins. ISF	4595 Employee Wellness Services
1 Building Occupancy	\$0	\$17,938	\$41,047	\$0	\$544	\$0	\$184	\$0	\$0	\$0
2 Equipment Depreciation	0	0	11,505	0	4,128	0	0	0	0	0
3 Tax Assessment	0	6,295	6,131	0	903	0	1,060	0	0	0
4 External Audit	2	107	354	8	169	1,244	400	16	20	56
5 1102 County Administrator	0	4,685	3,514	0	0	1,171	5,857	0	390	0
6 1201 Auditor-Controller	12	9,772	15,044	4,247	13,147	11,761	23,007	12,765	1,543	607
7 1202 Treasurer-Tax Collector	0	4,856	2,578	6,974	213	16	610	744	642	377
8 1205 General Services Department	0	710	2,131	21,665	1,421	16,640	86,316	0	0	0
9 1301 County Counsel	0	478	2,228	25,833	41,346	0	0	0	0	0
10 1401 Human Resources	0	17,150	12,862	0	0	4,287	21,437	0	1,429	28,881
11 1700 Building Maintenance	0	405,966	219,356	288	67,449	23,531	71,637	0	0	0
Total Current Allocations	15	467,958	316,751	59,014	129,321	58,651	210,508	13,525	4,024	29,921
Less: Prior Year Allocations	49	549,293	267,042	4,465	152,880	64,955	170,745	14,499	11,389	4,131
Carry-Forward	(34)	(81,335)	49,709	54,549	(23,560)	(6,304)	39,763	(974)	(7,364)	25,790
Proposed Costs	\$(19)	\$386,623	\$366,459	\$113,563	\$105,761	\$52,348	\$250,271	\$12,552	\$(3,340)	\$55,711

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Department	5000 Trial Court Agency	5101-00 Welfare	5200 IHSS Public Authority	6201 County Library	6301 Bi- County Farm Advisor	7101 Parks and Recreation	7201 Community Memorial Museum	7203 Vets Memorial Community Bldg	0112 Child Supp Serv Reimb/Adjust ment	0140 County Local Revenue Fund
1 Building Occupancy	\$384	\$101	\$0	\$3,901	\$3,675	\$7,124	\$2,429	\$19,196	\$0	\$0
2 Equipment Depreciation	0	2,930	0	6,365	1,808	539	0	0	0	0
3 Tax Assessment	2,239	2,078	0	2,937	658	0	1,474	3,150	0	0
4 External Audit	0	1,210	180	453	162	126	95	65	35	14
5 1102 County Administrator	0	0	0	6,247	1,562	0	1,562	0	1,562	0
6 1201 Auditor-Controller	0	8,012	2,713	18,497	4,353	940	3,917	429	5,046	75
7 1202 Treasurer-Tax Collector	52	13,522	416	50	0	321	3	0	749	23,409
8 1205 General Services Department	0	710	1,776	2,131	355	3,785	355	(3)	355	0
9 1301 County Counsel	8,671	264,843	0	832	0	0	4,589	0	209	0
10 1401 Human Resources	0	0	0	22,867	5,717	0	5,717	0	3,831	0
11 1700 Building Maintenance	19,173	395,065	1,726	114,914	26,512	101,828	37,242	74,635	584	0
Total Current Allocations	30,517	688,473	6,811	179,193	44,802	114,662	57,381	97,472	12,371	23,498
Less: Prior Year Allocations	55,798	455,274	2,943	128,188	47,704	161,218	42,961	91,967	74,848	11,546
Carry-Forward	(25,281)	233,199	3,868	51,006	(2,903)	(46,556)	14,420	5,505	(62,477)	11,952
Proposed Costs	\$5,237	\$921,672	\$10,679	\$230,199	\$41,899	\$68,106	\$71,801	\$102,978	\$(50,107)	\$35,450

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Department	0177 CCPIF SB 678	0184 Sheriff Inmate Welfare	0241 Public Safety Realignment 2011	0252 Emergency Medical Service	0253 RLF CDBG Housing Rehabilitation	0273 Local Innovation	0284 CDBG Housing Rehab 04- STB	0289 EDBG PI Fund	0296 BSCC Jag Mental Health Training	0301 County Service Area G
1 Building Occupancy	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Tax Assessment	0	0	0	0	0	0	0	0	0	0
4 External Audit	0	200	0	2	2	0	0	0	0	2
5 1102 County Administrator	0	390	0	0	0	0	0	0	0	0
6 1201 Auditor-Controller	0	2,954	0	408	13	0	0	0	0	4,027
7 1202 Treasurer-Tax Collector	885	9	(14,304)	269	249	342	288	327	0	(301)
8 1205 General Services Department	0	0	0	0	0	0	0	0	0	0
9 1301 County Counsel	0	0	0	0	0	0	0	0	0	0
10 1401 Human Resources	0	1,429	0	0	0	0	0	0	0	0
11 1700 Building Maintenance	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	885	4,982	(14,304)	680	264	342	288	327	0	3,729
Less: Prior Year Allocations	238	5,002	14	514	84	46	101	114	9	3,772
Carry-Forward	647	(20)	(14,318)	165	180	295	188	213	(9)	(43)
Proposed Costs	\$1,531	\$4,962	\$(28,623)	\$845	\$444	\$637	\$476	\$540	\$(9)	\$3,686

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Department	0305 County Service Area F	0309 County Service Area C	0311 County Service Area D	0320 Sutter County Water Agency	0321 Lo Canal Operations & Maintenance	0326 County Water Zone #4	0327 County Water Zone #5	0329 County Water Zone #7	0330 County Water Zone #8	0340 Co Consolid St Lighting District
1 Building Occupancy	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Tax Assessment	0	0	0	0	0	0	0	0	0	0
4 External Audit	1,244	140	172	0	6	0	0	0	0	10
5 1102 County Administrator	7,419	0	0	0	0	0	0	0	0	0
6 1201 Auditor-Controller	34,844	1,103	1,622	1	649	0	0	0	0	224
7 1202 Treasurer-Tax Collector	(1,360)	725	809	996	243	301	582	216	17	1,177
8 1205 General Services Department	7,459	2,841	3,552	0	1,066	0	0	0	0	0
9 1301 County Counsel	0	0	0	0	0	0	0	0	0	0
10 1401 Human Resources	27,154	0	0	0	0	0	0	0	0	0
11 1700 Building Maintenance	4,161	0	0	0	0	0	0	0	0	0
Total Current Allocations	80,921	4,810	6,155	997	1,964	301	582	217	17	1,411
Less: Prior Year Allocations	78,342	3,790	3,814	448	998	108	253	93	8	1,022
Carry-Forward	2,579	1,020	2,341	549	966	194	329	123	9	389
Proposed Costs	\$83,500	\$5,830	\$8,496	\$1,545	\$2,929	\$495	\$911	\$340	\$26	\$1,800

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Department	0395 Rio Ramaza Comm. Serv District	1103 Non- Departmental Expense	1209 General Revenues	1801 Plant Acquisition	1803 Capital Projects	1911 General Insurance & Bonds	1923 Flood Control	2104 Grand Jury	2109 Trial Court Funding	2125-04 DA- Spousal Abuser Prosecute
1 Building Occupancy	\$0	\$4,345	\$0	\$0	\$0	\$0	\$0	\$113	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Tax Assessment	0	1,322	0	0	0	0	0	188	0	0
4 External Audit	33	956	2	43	1	0	9	60	14	0
5 1102 County Administrator	0	0	0	0	0	0	0	0	0	0
6 1201 Auditor-Controller	385	10,384	8	603	4	0	154	474	81	0
7 1202 Treasurer-Tax Collector	59	6	17,689	(2,244)	106	0	0	0	0	0
8 1205 General Services Department	0	3,197	0	3,552	0	0	0	0	0	0
9 1301 County Counsel	0	0	0	0	0	0	0	21,602	0	0
10 1401 Human Resources	0	0	0	0	0	0	0	0	0	0
11 1700 Building Maintenance	0	13,757	0	0	0	0	0	3,489	0	0
Total Current Allocations	477	33,968	17,699	1,953	111	0	163	25,925	95	0
Less: Prior Year Allocations	407	69,263	1,083	1,357	85	637	196	14,586	91	0
Carry-Forward	70	(35,296)	16,615	596	26	(637)	(33)	11,340	5	0
Proposed Costs	\$547	\$(1,328)	\$34,314	\$2,550	\$138	\$(637)	\$130	\$37,265	\$100	\$0

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Department	2125-08 DA- Criminal Investigation	2125-09 DA- Welfare Investigation	2125-72 Local Community Correction	2127-00 Victim Services	2202 Net 5- Sheriff	2204 Sheriff's Trn Cnt	2215 Public Safety- County Share	2303 Delinquency Prevention Commiss'n	2403 February 2017 Flood	2703 Fish & Game Propagation
1 Building Occupancy	\$489	\$0	\$0	\$7,438	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	5,986	0	0	0	0	678	0	0	0	0
3 Tax Assessment	812	0	0	617	0	0	0	0	0	0
4 External Audit	128	0	4	320	1	0	0	5	0	19
5 1102 County Administrator	2,343	0	390	3,124	781	0	0	0	0	0
6 1201 Auditor-Controller	9,839	0	1,543	9,710	1,731	75	0	29	0	103
7 1202 Treasurer-Tax Collector	0	0	0	0	431	0	(1)	0	0	70
8 1205 General Services Department	710	0	0	0	0	0	0	0	0	4,307
9 1301 County Counsel	0	0	0	0	0	0	0	0	0	0
10 1401 Human Resources	8,575	0	1,429	11,433	2,858	0	0	0	0	0
11 1700 Building Maintenance	15,936	0	0	32,648	0	(0)	0	0	0	0
Total Current Allocations	44,819	0	3,367	65,290	5,801	753	(1)	34	0	4,498
Less: Prior Year Allocations	86,857	0	2,652	63,873	4,679	2,106	0	37	0	4,346
Carry-Forward	(42,038)	0	714	1,417	1,122	(1,352)	0	(3)	0	152
Proposed Costs	\$2,781	\$0	\$4,081	\$66,707	\$6,923	\$(599)	\$(1)	\$31	\$0	\$4,650

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Department	2711 Domestic Violence Centers	2724-29 Comm Svc Planning- Riego Road	3000 Urban area Resident St Lightning	4102-01 Mental Health-Admin Support	4102-02 Mental Health- Homeless	4102-03 Mental Health-Crisis Clinic	4102-04 Mental Health- Community	4102-07 Mental Health- Inpatient	4102-08 Mental Health- Managed	4102-09 Mental Health- IMD/SNF
1 Building Occupancy	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Tax Assessment	0	0	0	0	0	0	0	0	0	0
4 External Audit	2	0	9	487	0	326	49	853	0	0
5 1102 County Administrator	0	0	0	12,885	0	11,714	0	12,495	0	0
6 1201 Auditor-Controller	12	0	111	40,416	0	31,963	370	43,753	0	0
7 1202 Treasurer-Tax Collector	0	0	243	0	0	0	0	0	0	0
8 1205 General Services Department	0	0	0	5,328	0	3,197	0	11,010	0	0
9 1301 County Counsel	0	0	0	0	0	0	0	0	0	0
10 1401 Human Resources	0	0	0	47,162	0	42,875	0	45,733	0	0
11 1700 Building Maintenance	0	0	0	(0)	0	0	0	188,444	0	0
Total Current Allocations	15	0	364	106,278	0	90,074	419	302,288	0	0
Less: Prior Year Allocations	28	0	266	91,280	0	78,035	3,468	298,363	0	0
Carry-Forward	(13)	0	98	14,998	0	12,039	(3,049)	3,925	0	0
Proposed Costs	\$2	\$0	\$462	\$121,275	\$0	\$102,113	\$(2,631)	\$306,213	\$0	\$0

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Department	4102-10 Mental Health-Non IMD	4102-12 Mental Health-Day Treatment/A	4102-13 Mental Health- Juvenile	4102-14 Mental Health- Homeless	4102-15 Mental Health- Conditional	4102-16 Mental Health- Outpatient/A	4102-17 Mental Health- Outpatient/C	4102-19 Mental Health- Children's	4102-20 Mental Health- Advocacy	4102-22 Mental Health-Camp Singer
1 Building Occupancy	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Tax Assessment	0	0	0	0	0	0	0	0	0	0
4 External Audit	1	0	0	0	0	762	463	0	0	0
5 1102 County Administrator	0	0	0	0	0	5,076	8,200	0	0	0
6 1201 Auditor-Controller	4	0	0	0	0	23,148	34,156	0	0	0
7 1202 Treasurer-Tax Collector	0	0	0	0	0	0	0	0	0	0
8 1205 General Services Department	0	0	0	0	0	14,917	4,262	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	18,579	30,012	0	0	0
11 1700 Building Maintenance	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	5	0	0	0	0	62,483	77,093	0	0	0
Less: Prior Year Allocations	251	0	0	0	244	51,504	69,831	0	0	0
Carry-Forward	(246)	0	0	0	(244)	10,979	7,262	0	0	0
Proposed Costs	\$(241)	\$0	\$0	\$0	\$(244)	\$73,461	\$84,355	\$0	\$0	\$0

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Department	4102-25 Mental Health- Systems of	4102-26 Mental Health-Sutter County BF	4102-29 Mental Health-Yuba County BF	4102-31 Mental Health- CSS/Admin	4102-32 Mental Health- CSOC Adult	4102-34 Mental Health-Victor Community	4102-35 Mental Health- CSS/Direct/C	4102-36 Mental Health- Substance	4102-38 Mental Health- Justice Asst.	4102-41 Mental Health- Alcohol
1 Building Occupancy	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Tax Assessment	0	0	0	0	0	0	0	0	0	0
4 External Audit	0	192	0	0	0	0	0	0	0	270
5 1102 County Administrator	0	1,171	0	0	0	0	0	0	0	390
6 1201 Auditor-Controller	0	4,972	0	0	0	0	0	0	0	7,375
7 1202 Treasurer-Tax Collector	0	0	0	0	0	0	0	0	0	0
8 1205 General Services Department	0	1,421	0	0	0	0	0	0	0	1,776
9 1301 County Counsel	0	0	0	0	0	0	0	0	0	0
10 1401 Human Resources	0	4,287	0	0	0	0	0	0	0	1,429
11 1700 Building Maintenance	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	0	12,044	0	0	0	0	0	0	0	11,240
Less: Prior Year Allocations	0	14,468	0	0	0	0	244	0	0	3,174
Carry-Forward	0	(2,424)	0	0	0	0	(244)	0	0	8,066
Proposed Costs	\$0	\$9,620	\$0	\$0	\$0	\$0	\$(244)	\$0	\$0	\$19,306

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Department	4102-42 Mental Health- Prevention	4102-44 Mental Health-Safe & Drug Free	4102-48 Mental Health-Sutter Co CW D/A	4102-50 Mental Health-Drug Outpatient	4102-51 Mental Health-OFC	4102-52 Mental Health- Drug/Outreac	4102-53 Mental Health-Drug & Alcohol Juv	4102-54 Mental Health-First Steps	4102-58 Mental Health-Drug Court SC	4102-59 Mental Health-Yuba County
1 Building Occupancy	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Tax Assessment	0	0	0	0	0	0	0	0	0	0
4 External Audit	254	0	181	0	302	0	0	347	212	0
5 1102 County Administrator	781	0	390	0	781	0	0	1,562	390	0
6 1201 Auditor-Controller	3,925	0	2,183	0	4,440	0	0	6,712	1,822	0
7 1202 Treasurer-Tax Collector	0	0	0	0	(8)	0	0	0	0	0
8 1205 General Services Department	1,776	0	1,066	0	2,841	0	0	2,841	2,486	0
9 1301 County Counsel	0	0	0	0	0	0	0	0	0	0
10 1401 Human Resources	2,858	0	1,429	0	2,858	0	0	5,717	1,429	0
11 1700 Building Maintenance	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	<u>9,594</u>	<u>0</u>	<u>5,248</u>	<u>0</u>	<u>11,215</u>	<u>0</u>	<u>0</u>	<u>17,179</u>	<u>6,341</u>	<u>0</u>
Less: Prior Year Allocations	6,373	0	6,253	0	11,158	0	0	17,629	3,363	244
Carry-Forward	3,221	0	(1,005)	0	57	0	0	(450)	2,978	(244)
Proposed Costs	<u>\$12,815</u>	<u>\$0</u>	<u>\$4,244</u>	<u>\$0</u>	<u>\$11,271</u>	<u>\$0</u>	<u>\$0</u>	<u>\$16,729</u>	<u>\$9,318</u>	<u>\$(244)</u>

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Department	4102-60 Mental Health- Walnut	4102-65 Mental Health-UR/QI Programs	4102-68 Mental Health-Drug Medi-Cal	4102-72 Mental Health-Local Comm Corr	4102-80 Mental Health- SB678	4102-81 Mental Health- Juvenile	4102-82 Mental Health- Forensic	4102-701 Mental Health-Youth and Family	4102-702 Mental Health- Youth &	4102-704 Mental Health-Adult FSP
1 Building Occupancy	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Tax Assessment	0	0	0	0	0	0	0	0	0	0
4 External Audit	0	229	0	199	0	0	232	56	29	35
5 1102 County Administrator	0	2,733	0	781	0	0	1,562	0	0	0
6 1201 Auditor-Controller	0	9,620	0	2,900	0	0	6,026	300	158	187
7 1202 Treasurer-Tax Collector	0	0	724	0	0	0	0	0	0	0
8 1205 General Services Department	0	2,841	0	1,066	0	0	1,421	355	0	0
9 1301 County Counsel	0	0	0	0	0	0	0	0	0	0
10 1401 Human Resources	0	10,004	0	2,858	0	0	5,717	0	0	0
11 1700 Building Maintenance	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	0	25,428	724	7,804	0	0	14,956	711	188	222
Less: Prior Year Allocations	0	17,049	138	11,663	0	0	16,230	22,963	12,637	27,844
Carry-Forward	0	8,379	586	(3,859)	0	0	(1,273)	(22,253)	(12,449)	(27,622)
Proposed Costs	\$0	\$33,807	\$1,310	\$3,945	\$0	\$0	\$13,683	\$(21,542)	\$(12,262)	\$(27,399)

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Department	4102-705 Mental Health-Adult Non-FSP	4102-706 Mental Health-Ethnic Outreach	4102-707 Mental Health- MHSA	4102-712 Mental Health- Community	4102-714 Mental Health-MH Serv Act IT	4102-715 Mental Health-Work Education &	4102-716 Mental Health- Innovation	4102-717 Mental Health- Administrativ	4103-12 Health- Children & Family	4103-15 Health-Vital Statistics
1 Building Occupancy	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Tax Assessment	0	0	0	0	0	0	0	0	0	0
4 External Audit	57	57	1	54	0	1	1	29	0	0
5 1102 County Administrator	0	0	0	0	0	0	0	0	0	0
6 1201 Auditor-Controller	308	304	4	291	0	4	4	158	0	197
7 1202 Treasurer-Tax Collector	0	0	0	0	0	0	0	0	0	0
8 1205 General Services Department	1,421	710	0	1,776	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
Total Current Allocations	1,786	1,071	5	2,121	0	5	5	188	0	197
Less: Prior Year Allocations	37,343	22,629	495	32,596	0	1,634	1,098	6,932	244	208
Carry-Forward	(35,557)	(21,558)	(490)	(30,474)	0	(1,629)	(1,093)	(6,744)	(244)	(11)
Proposed Costs	\$(33,771)	\$(20,487)	\$(485)	\$(28,353)	\$0	\$(1,624)	\$(1,088)	\$(6,557)	\$(244)	\$186

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Department	4103-20 Health-CCS	4103-22 Health- Homeless Pilot	4103-26 Health-MCH	4103-29 Health-Foster Care	4103-30 Health- Nursing Admin	4103-31 Health-CHDP	4103-33 Health- CASP Local Health Conn	4103-35 Health-Field Nursing	4103-36 Health- Bioterrorism	4103-37 Health- Pandemic Flu
1 Building Occupancy	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Tax Assessment	0	0	0	0	0	0	0	0	0	0
4 External Audit	36	5	29	13	5	23	19	67	19	12
5 1102 County Administrator	1,952	0	390	390	781	390	0	781	781	0
6 1201 Auditor-Controller	5,473	25	1,046	1,414	1,833	1,146	345	2,459	1,767	301
7 1202 Treasurer-Tax Collector	0	0	0	0	0	0	0	0	0	0
8 1205 General Services Department	355	0	0	0	0	355	0	0	355	0
9 1301 County Counsel	0	0	0	0	0	0	0	0	0	0
10 1401 Human Resources	7,146	0	1,429	1,429	2,858	1,429	(0)	2,858	2,858	(0)
11 1700 Building Maintenance	0	23,727	0	0	0	0	0	0	0	0
Total Current Allocations	14,963	23,756	2,895	3,247	5,477	3,344	363	6,165	5,780	314
Less: Prior Year Allocations	11,466	18,336	5,459	559	4,117	2,756	4,028	4,288	4,393	499
Carry-Forward	3,497	5,421	(2,564)	2,688	1,360	588	(3,665)	1,877	1,387	(185)
Proposed Costs	\$18,460	\$29,177	\$331	\$5,934	\$6,838	\$3,932	\$(3,302)	\$8,041	\$7,166	\$128

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Department	4103-38 Health-Acute Communicable Dis	4103-39 Health- Immunization Grant	4103-40 Health-WIC Nutrition	4103-43 Health- Homeland Security	4103-45 Health-WIC Breast Feeding P	4103-49 Health-P3 Impl Mass Vacc	4103-50 Health- Laboratory	4103-51 Health-AIDS Surveillance	4103-53 Health- Tuberculosis	4103-54 Health- Chlamydia
1 Building Occupancy	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Tax Assessment	0	0	0	0	0	0	0	0	0	0
4 External Audit	82	38	77	0	12	0	28	0	0	0
5 1102 County Administrator	2,343	781	3,124	0	0	0	0	0	0	0
6 1201 Auditor-Controller	6,105	2,447	7,982	(5)	369	0	157	73	0	0
7 1202 Treasurer-Tax Collector	0	0	0	0	0	0	0	0	0	0
8 1205 General Services Department	2,131	1,066	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	8,575	2,858	11,433	0	(0)	0	0	0	0	0
11 1700 Building Maintenance	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	19,236	7,190	22,615	(5)	381	0	185	73	0	0
Less: Prior Year Allocations	11,679	495	18,422	35	415	0	212	5	0	0
Carry-Forward	7,556	6,695	4,194	(40)	(34)	0	(28)	69	0	0
Proposed Costs	\$26,792	\$13,884	\$26,809	\$(44)	\$347	\$0	\$157	\$142	\$0	\$0

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Department	4103-55 Health-Lead Poisoning	4103-56 Health-St Tuberculosis Grant	4103-57 Health-St. Medi-Cal Outreach	4103-58 COVID-19 PHEP Grant	4103-60 Health- Health Education	4103-62 Health-Non- Hlth Dept Immunization	4103-65 Health- Community Chronic	4103-66 Health-Supp Nutritional Asst Prog Ed	4103-67 Health-Supp Nutr Asst Prgm ED-	4103-68 Health-Ebola Supplementa I
1 Building Occupancy	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Tax Assessment	0	0	0	0	0	0	0	0	0	0
4 External Audit	5	1	0	0	11	0	5	16	0	0
5 1102 County Administrator	0	0	0	0	390	0	0	0	0	0
6 1201 Auditor-Controller	323	58	0	0	912	0	27	504	0	0
7 1202 Treasurer-Tax Collector	0	0	0	0	0	0	0	0	0	0
8 1205 General Services Department	0	0	0	0	0	0	0	355	0	0
9 1301 County Counsel	0	0	0	0	0	0	0	0	0	0
10 1401 Human Resources	(0)	0	0	0	1,429	0	0	(0)	0	0
11 1700 Building Maintenance	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	328	59	0	0	2,743	0	31	875	0	0
Less: Prior Year Allocations	299	42	0	3,014	2,712	0	34	4,507	0	0
Carry-Forward	29	16	0	(3,014)	30	0	(3)	(3,633)	0	0
Proposed Costs	\$357	\$75	\$0	\$(3,014)	\$2,773	\$0	\$28	\$(2,758)	\$0	\$0

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Department	4103-69 Health - Oral Care	4103-78 Health-Injury Prevention	4103-81 Health-Public Health Clinic	4103-90 COVID-19 CDDSS Roomkey	4103-98 Health - Prop 56 Tobacco Trust	4103-99 Health- Tobacco Control	4109 MHSa Housing Prg	4110 General Health	4120-12 Children & Families	4120-93 Human Services- Security &
1 Building Occupancy	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Tax Assessment	0	0	0	0	0	0	0	0	0	0
4 External Audit	19	4	6	0	0	13	0	0	9	0
5 1102 County Administrator	390	0	0	0	0	781	0	0	2,343	0
6 1201 Auditor-Controller	1,284	129	16	0	0	1,917	0	0	3,282	0
7 1202 Treasurer-Tax Collector	0	0	0	0	0	0	185	0	0	0
8 1205 General Services Department	710	0	0	0	0	355	0	0	0	0
9 1301 County Counsel	0	0	0	0	0	0	0	0	0	0
10 1401 Human Resources	1,429	(0)	0	0	0	2,858	0	0	8,575	0
11 1700 Building Maintenance	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	3,833	133	23	0	0	5,925	185	0	14,209	0
Less: Prior Year Allocations	3,150	391	5,678	70	3	4,688	150	0	9,576	0
Carry-Forward	683	(258)	(5,656)	(70)	(3)	1,237	34	0	4,633	0
Proposed Costs	\$4,517	\$(125)	\$(5,633)	\$(70)	\$(3)	\$7,162	\$219	\$0	\$18,842	\$0

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Department	4121-758 Homeless Better Way Prog	4134-00 Jail Medical	4134-72 Jail Medical-LCC	4151-00 COVID-19 Crisis Response	4151-91 COVID-19 HCFC Emergency	4152 COVID- 19 Emergency Supplementa	4153 Cares Act Funding	4154 Homeless Funding	4155 American Recovery Act	4154-00 Homeless Funding Sources
1 Building Occupancy	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Tax Assessment	0	0	0	0	0	0	0	0	0	0
4 External Audit	116	35	2	0	0	0	0	0	0	0
5 1102 County Administrator	4,685	0	0	0	0	0	0	0	0	0
6 1201 Auditor-Controller	10,121	15,527	430	0	0	0	0	0	0	0
7 1202 Treasurer-Tax Collector	0	0	0	1,014	0	0	14	244	7,823	0
8 1205 General Services Department	1,421	355	355	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	17,150	0	0	0	0	0	0	0	0	0
11 1700 Building Maintenance	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	33,494	15,918	788	1,014	0	0	14	244	7,823	0
Less: Prior Year Allocations	37,200	16,201	255	324	0	0	2,167	0	6,444	153
Carry-Forward	(3,706)	(284)	533	690	0	0	(2,154)	0	1,379	(153)
Proposed Costs	\$29,788	\$15,634	\$1,320	\$1,705	\$0	\$0	\$(2,140)	\$244	\$9,203	\$(153)

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Department	4201 Non-County Providers	4301 California Children's Services	4400 Sutter Co Waterworks Dist #1	5101-05 Welfare-Social Workers	5101-06 Family Urgent Response	5101-07 Welfare-Program Support	5101-10 Welfare-Admin Support	5101-15 Welfare-Public Authority	5101-20 Welfare-Social Services	5101-26 Homeless Support Prog
1 Building Occupancy	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$110	\$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	183	0
4 External Audit	0	0	88	216	9	33	452	1	683	11
5 1102 County Administrator	0	0	0	7,809	0	2,343	3,514	1,562	11,323	0
6 1201 Auditor-Controller	114	0	1,149	20,157	3,003	6,293	13,346	3,685	38,898	58
7 1202 Treasurer-Tax Collector	0	0	871	0	0	0	0	0	0	0
8 1205 General Services Department	355	0	355	1,066	355	355	1,421	0	7,103	710
9 1301 County Counsel	0	0	0	0	0	0	0	0	0	0
10 1401 Human Resources	0	0	0	28,583	0	8,575	12,862	5,717	27,773	0
11 1700 Building Maintenance	0	0	0	0	0	0	0	0	3,390	0
Total Current Allocations	470	0	2,463	57,831	3,368	17,598	31,595	10,965	89,463	779
Less: Prior Year Allocations	602	0	7,483	39,179	0	11,139	25,944	9,005	80,940	293
Carry-Forward	(132)	0	(5,020)	18,652	0	6,459	5,651	1,959	8,523	487
Proposed Costs	\$338	\$0	\$(2,557)	\$76,483	\$3,368	\$24,057	\$37,246	\$12,924	\$97,987	\$1,266

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Department	5101-30 Welfare- Eligibility & Nonservices	5101-35 Welfare- Welfare Fraud	5101-40 Welfare- Clerical Support	5101-45 Welfare- Adults	5201 In- Home Supportive Services	5204 TANF- Family Group	5206 TANF- Foster Care	5211 Delinquent Tax Sales Trust Fund	5302 General Relief	5502 OEM FY19Pub Safty Powershutoff
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	268	56	1	114	0	0	0	0	0	5
5 1102 County Administrator	42,169	1,952	0	3,514	0	0	0	0	0	0
6 1201 Auditor-Controller	106,533	6,027	52	10,277	0	0	0	0	286	36
7 1202 Treasurer-Tax Collector	0	0	0	0	0	0	0	0	0	314
8 1205 General Services Department	2,841	355	0	355	355	0	355	0	0	355
9 1301 County Counsel	0	0	0	0	0	0	0	0	0	0
10 1401 Human Resources	103,429	4,788	0	8,619	0	0	0	0	0	0
11 1700 Building Maintenance	15,768	0	0	0	0	0	0	0	0	0
Total Current Allocations	271,010	13,178	53	22,879	355	0	355	0	286	711
Less: Prior Year Allocations	265,511	12,904	134	23,837	0	0	(133)	21	161	222
Carry-Forward	5,498	274	(81)	(958)	0	0	488	(21)	125	488
Proposed Costs	\$276,508	\$13,452	\$(28)	\$21,922	\$355	\$0	\$843	\$(21)	\$411	\$1,199

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Department	5601 Veterans Service Officer	6201-35 Library- Literacy Prg	7202 Subsidy Requests Organizations	7204 Ettl Hall	5100 Children/Fam ily Comm.	5116 DNA ID Prop 69 State	5121 Redevelopm ent Prop Tax	5158 Industrial Hemp Ordinance	5193 Highland EST Improv Redemption	5195 Boyd Ranch/Stone Improv Redmpt
1 Building Occupancy	\$0	\$188	\$0	\$3,279	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Tax Assessment	0	152	0	0	0	0	0	0	0	0
4 External Audit	1	5	0	32	0	0	0	0	0	0
5 1102 County Administrator	0	390	0	0	0	0	0	0	0	0
6 1201 Auditor-Controller	4	766	0	226	2,779	17	12	12	0	0
7 1202 Treasurer-Tax Collector	0	0	0	0	1,342	20	(1,141)	11	3	0
8 1205 General Services Department	0	355	0	0	0	0	0	0	0	0
9 1301 County Counsel	0	0	0	0	1,826	0	0	0	0	0
10 1401 Human Resources	0	1,911	0	0	0	0	0	0	0	0
11 1700 Building Maintenance	0	0	0	18,197	0	0	0	0	0	0
Total Current Allocations	5	3,769	0	21,735	5,947	36	(1,128)	24	3	0
Less: Prior Year Allocations	7	1,251	0	14,179	37,246	35	(749)	16	3	0
Carry-Forward	(2)	2,518	0	7,555	(31,299)	2	(379)	8	1	0
Proposed Costs	\$3	\$6,286	\$0	\$29,290	\$(25,352)	\$38	\$(1,507)	\$32	\$4	\$0

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Department	5203 Agency Collections Payable	5209 Aid for Adoption	5212 Local Transportation Tax	5215 Tax Collector's Trust	5216 Consolidated Courts	5218 Taxes	5219 In Lieu Tax Trust	5240 City of Live Oak	5241 City of Yuba City	5262 Sutter- Butte Flood Control
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	304	0	17	662	0	1,793	67	104	104	17
7 1202 Treasurer-Tax Collector	273	0	2,627	0	0	71,937	0	(98)	(3,491)	(1,210)
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
Total Current Allocations	576	0	2,643	662	0	73,730	67	6	(3,387)	(1,193)
Less: Prior Year Allocations	493	0	424	1,838	0	43,388	113	(107)	(2,136)	(1,474)
Carry-Forward	84	0	2,220	(1,176)	0	30,342	(46)	113	(1,250)	280
Proposed Costs	\$660	\$0	\$4,863	\$(514)	\$0	\$104,072	\$21	\$120	\$(4,637)	\$(913)

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Department	5263 Sac Area Flood Control	5265 FRAQMD	5267 Statewide Comm Infrastructure	5277 Narco	6401 Fairview Cemetery	6402 Live Oak Cemetery	6403 Meridian Cemetery Trust	6404 Nicolaus Cemetery	6405 Pleasant Grove Cemetery	6406 Sutter 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	390	781	0	0	0	5,076
6 1201 Auditor-Controller	12	21	8	0	1,288	2,964	0	172	344	16,125
7 1202 Treasurer-Tax Collector	(20)	0	(46)	117	83	1,349	6	69	132	1,401
8 1205 General Services Department	0	0	0	0	0	0	0	0	0	0
9 1301 County Counsel	0	493	0	0	0	0	0	0	0	0
10 1401 Human Resources	0	0	0	0	1,429	2,816	0	0	0	18,076
11 1700 Building Maintenance	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	(8)	514	(38)	117	3,191	7,911	6	241	476	40,678
Less: Prior Year Allocations	(22)	2,473	(5)	79	982	3,007	2	257	436	10,064
Carry-Forward	14	(1,959)	(33)	37	2,209	4,904	3	(16)	40	30,614
Proposed Costs	\$7	\$(1,445)	\$(71)	\$154	\$5,400	\$12,815	\$9	\$226	\$516	\$71,292

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Department	6415 Gilsizer County Drainage	6416 Live Oak Cemetery Spec Assess	6419 Meridian Fire District	6420 Sutter Basin Fire	6424 Levee Disrt #1- Feather River	6426 Levee District #1	6427 Levee District #9	6428 Maintenance Area #3	6429 Maintenance Area #7 Zone 2	6430 Maintenance Area #7 Zone 3
1 Building Occupancy	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Tax Assessment	0	0	0	0	0	0	0	0	0	0
4 External Audit	0	0	0	0	0	0	0	0	0	0
5 1102 County Administrator	0	781	0	0	0	1,562	0	0	0	0
6 1201 Auditor-Controller	2,129	1,650	25	574	554	8,256	1,952	12	12	12
7 1202 Treasurer-Tax Collector	3,041	(515)	287	275	72	1,099	268	(18)	(0)	(4)
8 1205 General Services Department	355	0	0	0	0	0	0	0	0	0
9 1301 County Counsel	2,222	0	0	0	0	0	0	0	0	0
10 1401 Human Resources	0	2,565	0	0	0	5,402	0	0	0	0
11 1700 Building Maintenance	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	7,746	4,481	312	848	625	16,320	2,220	(5)	12	9
Less: Prior Year Allocations	4,096	557	9	859	534	5,301	2,139	7	18	15
Carry-Forward	3,650	3,924	303	(11)	92	11,019	81	(12)	(6)	(6)
Proposed Costs	\$11,396	\$8,405	\$615	\$837	\$717	\$27,338	\$2,301	\$(17)	\$6	\$2

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Department	6431 Maintenance Area #7 Zone 4	6434 Bear River Levee Maintenance	6435 Colusa Mosquito Abatement	6436 S-Y Mosquito & Vector Control	6437 Maintenance Area #16 Zone 1	6438 Maintenance Area #16 Zone 2	6439 Maintenance Area #16 Zone 3	6440 Maintenance Area #16 Zone 4	6449 Reclamation District #1000	6451 Reclamation District #70
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	12	0	12	20,048	12	12	12	12	12	62
7 1202 Treasurer-Tax Collector	(21)	0	(6)	2,352	(4)	(6)	(2)	(122)	76	622
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
Total Current Allocations	(9)	0	6	22,400	9	6	10	(109)	89	685
Less: Prior Year Allocations	(3)	6	15	20,673	15	13	17	(81)	51	289
Carry-Forward	(6)	(6)	(9)	1,727	(7)	(7)	(6)	(29)	38	396
Proposed Costs	\$(15)	\$(6)	\$(2)	\$24,127	\$2	\$(1)	\$4	\$(138)	\$127	\$1,081

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Department	6452 Reclamation District #777	6453 Reclamation District #817	6455 Reclamation District #1001	6458 Reclamation District #2054	6459 Reclamation District #2056	6460 Reclamation District #2103	6461 Reclamation District #1500	6462 Reclamation District #1660	6470 Sutter County Resource Conservtn	6471 LAFCO
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	4	8	62	4	0	8	33	42	0	333
7 1202 Treasurer-Tax Collector	381	0	1,330	272	355	(5)	892	465	22	45
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	4,165
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
Total Current Allocations	385	8	1,392	277	355	4	925	507	22	4,543
Less: Prior Year Allocations	117	17	656	112	146	6	(97)	196	2	335
Carry-Forward	268	(9)	737	165	210	(2)	1,022	311	19	4,208
Proposed Costs	\$653	\$(1)	\$2,129	\$441	\$565	\$2	\$1,948	\$818	\$41	\$8,750

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Department	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	7561 Yuba City Unified CFD #1	7562 Woodland Unified	7565 Sutter Co Schools	7577 Yuba Community College
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	12	12	0	0	0	0	0	12	0	12
7 1202 Treasurer-Tax Collector	(12)	(104)	338	(42)	(12)	(35)	0	0	99,264	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
Total Current Allocations	0	(92)	338	(42)	(12)	(35)	0	12	99,264	12
Less: Prior Year Allocations	(2)	(105)	741	(26)	5	(6)	0	19	22,597	19
Carry-Forward	2	14	(403)	(15)	(17)	(29)	0	(6)	76,666	(6)
Proposed Costs	\$2	\$(78)	\$(65)	\$(57)	\$(28)	\$(63)	\$0	\$6	\$175,930	\$6

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Department	7601 E Nicolaus High 2000 Debt	7602 Woodland Unified Debt Ser	7607 Sutter High 2008 Bond Deb	7651 YC#99- 1 Series C Bonds Db	7652 YC 2004-1 Meas K Bonds Deb	7654 Franklin Elem 2006 DBT Ser	7655 Yuba Comm. College Distr DS-A	7656 Yuba Comm. College Distr DS-B	7657 Yuba Comm College Distrb	7659 Yuba College Go Bond
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	4	12	12	25	4	0	12	0	0	12
7 1202 Treasurer-Tax Collector	0	0	0	0	0	0	0	0	0	0
8 1205 General Services Department	0	0	0	0	0	0	0	0	0	0
9 1301 County Counsel	0	0	0	0	0	0	0	0	0	0
10 1401 Human Resources	0	0	0	0	0	0	0	0	0	0
11 1700 Building Maintenance	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	4	12	12	25	4	0	12	0	0	12
Less: Prior Year Allocations	19	19	38	56	31	19	19	19	19	0
Carry-Forward	(15)	(6)	(25)	(31)	(27)	(19)	(6)	(19)	(19)	0
Proposed Costs	\$(10)	\$6	\$(13)	\$(6)	\$(23)	\$(19)	\$6	\$(19)	\$(19)	\$12

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Department	7661 LO#04- 1 Series A Bonds Db	7663 East Nicolaus H 2014 Debt Svc	NVBH North Valley Beh Health	YSDI Yuba- Sutter Disposal	4103-59 COVID19- CMSP CERG	4103-71 Housing & Disability Advocacy	4103-765 ELC Enhncng Det Exp	4103-92 COVID19 Elc Enhncng Det	4103-93 COVID19 Vaccince Clinic	4121-00 Homeless Services
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	42	27	9	1
5 1102 County Administrator	0	0	0	0	0	0	0	781	0	54,829
6 1201 Auditor-Controller	21	4	0	0	0	0	3,343	1,860	89	655
7 1202 Treasurer-Tax Collector	0	0	0	0	0	0	0	0	0	0
8 1205 General Services Department	0	0	0	0	0	0	4,617	355	0	0
9 1301 County Counsel	0	0	6,179	0	0	0	0	0	0	0
10 1401 Human Resources	0	0	0	0	0	0	(0)	3,466	0	0
11 1700 Building Maintenance	0	0	0	0	0	0	0	0	0	1,295
Total Current Allocations	21	4	6,179	0	0	0	8,002	6,489	99	56,779
Less: Prior Year Allocations	81	19	2,421	0	0	0	0	1,086	0	37,959
Carry-Forward	(60)	(15)	3,758	0	0	0	0	5,403	0	18,820
Proposed Costs	\$(40)	\$(10)	\$9,937	\$0	\$0	\$0	\$8,002	\$11,893	\$99	\$75,599

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Department	4121-58 COVID PHEP Grant	4121-751 Homeless Emergency Asst	4103-758 Homeless- Better Way	4121-756 Housing & Disability Advocacy	4121-759 Homeless Tent Camping Site	4121-760 Hwy 99/20 Homeless	4121-762 Homeless Operations	4121-763 Homeless Sv ESG-CV2	4121-764 CARES CSBG	1813 Property Tax Software
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	24	29	0	75	2	5	0
5 1102 County Administrator	0	0	0	0	0	0	0	0	0	0
6 1201 Auditor-Controller	0	0	0	318	760	0	1,162	143	25	0
7 1202 Treasurer-Tax Collector	0	0	0	0	0	0	0	0	0	0
8 1205 General Services Department	0	0	0	0	355	0	710	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	712	0	0
11 1700 Building Maintenance	0	0	0	0	11,006	0	0	0	0	0
Total Current Allocations	0	0	0	342	12,150	0	1,947	857	30	0
Less: Prior Year Allocations	0	0	1,487	0	0	0	0	0	0	0
Carry-Forward	0	0	(1,487)	0	0	0	0	0	0	0
Proposed Costs	\$0	\$0	\$(1,487)	\$342	\$12,150	\$0	\$1,947	\$857	\$30	\$0

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Department	1818 Homekey Project	4103-72 CDPH Dis WF Develop	4104-42 Prevention	4104-701 Youth & Family FSP Svcs	4104-702 Youth & Family Non- FSP Svcs	4104-704 Adult FSP Svcs	4104-705 Adult Non FSP Svcs	4104-706 Ethnic Outreach Svcs	4104-712 Community Prevention team	4104-717 Administrative
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	2	0	354	181	229	374	340	441	181
5 1102 County Administrator	0	390	390	3,514	1,171	3,124	3,905	3,124	3,514	390
6 1201 Auditor-Controller	0	1,092	530	18,835	3,973	12,744	19,566	10,848	16,247	2,977
7 1202 Treasurer-Tax Collector	0	0	0	0	0	0	0	0	0	0
8 1205 General Services Department	0	0	0	0	0	0	0	0	0	0
9 1301 County Counsel	0	0	0	0	0	0	0	0	0	0
10 1401 Human Resources	24,508	885	885	7,961	2,654	7,076	8,845	7,076	7,961	885
11 1700 Building Maintenance	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	24,508	2,368	1,805	30,664	7,978	23,173	32,690	21,388	28,163	4,434
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	0	0
Carry-Forward	0	0	0	0	0	0	0	0	0	0
Proposed Costs	\$24,508	\$2,368	\$1,805	\$30,664	\$7,978	\$23,173	\$32,690	\$21,388	\$28,163	\$4,434

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Department	2125-11 CA Witness Relocation & Assist	4103-763 Homeless Srv ESG- CV2	4121-59 COVID 19- CMSP Cerg	4121-750 Homeless Housing & Prevention	4121-765 ELC Enhancing Detectn	4121-90 COVID CDSS Proj Roomkey	4122 BH Quality Improv Prgm	4103-06 Mental Health- Future of PH-	4103-17 Health- SYSHCN	4104-701 Youth & Family FSP SVCS
1 Building Occupancy	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Tax Assessment	0	0	0	0	0	0	0	0	0	0
4 External Audit	3	0	1	2	5	10	0	3	38	0
5 1102 County Administrator	0	0	0	0	0	0	0	1,562	390	0
6 1201 Auditor-Controller	17	0	4	21	29	54	0	2,139	734	0
7 1202 Treasurer-Tax Collector	0	0	0	0	0	0	274	0	0	0
8 1205 General Services Department	0	0	0	0	355	355	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	3,538	885	0
11 1700 Building Maintenance	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	20	0	5	23	390	419	274	7,242	2,047	0
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	0	0
Carry-Forward	0	0	0	0	0	0	0	0	0	0
Proposed Costs	\$20	\$0	\$5	\$23	\$390	\$419	\$274	\$7,242	\$2,047	\$0

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Department	4104-702 Urgent Services	4104-703 Transition Age Youth FSP	4104-704 Adult & Older Adult FSP	4104-705 Older Adult Mobile Outreach	4104-707 MHSA Homeless &Housing	4104-715 Work Education & Training	4104-716 Innovation	4121-33 CMSP Local Health Connections	6455 Recl D#1001 FSRP Critical RP LN	4136 BH Care Act
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	2	0	0	3	1	20	2	0	0
5 1102 County Administrator	0	0	0	0	0	0	0	0	0	0
6 1201 Auditor-Controller	0	12	0	0	17	4	108	8	0	0
7 1202 Treasurer-Tax Collector	0	0	0	0	0	0	0	0	0	17
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
Total Current Allocations	0	15	0	0	20	5	128	10	0	17
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	0	0
Carry-Forward	0	0	0	0	0	0	0	0	0	0
Proposed Costs	\$0	\$15	\$0	\$0	\$20	\$5	\$128	\$10	\$0	\$17

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Department	Total		
1 Building Occupancy	\$723,376		
2 Equipment Depreciation	915,652		
3 Tax Assessment	53,885		
4 External Audit	27,917		
5 1102 County Administrator	406,569		
6 1201 Auditor-Controller	1,374,129		
7 1202 Treasurer-Tax Collector	278,056		
8 1205 General Services Department	299,994		
9 1301 County Counsel	877,015		
10 1401 Human Resources	1,234,392		
11 1700 Building Maintenance	2,915,214		
Total Current Allocations	9,106,198		
Less: Prior Year Allocations	8,140,652	965,546	
Carry-Forward	750,354	215,082	110
Proposed Costs	\$9,856,552		

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Department	Current Allocation	Prior Year Allocation	Carry- Forward	Adjustments	Proposed Cost
12 1101 Board of Supervisors	45,988	43,278	2,710	0	48,699
13 1105 Clerk of the Board	22,203	21,199	1,004	0	23,207
14 1203 Assessor	317,057	163,243	153,813	0	470,870
15 1204 Revenue Collection	7,649	9,121	(1,472)	0	6,178
16 1502 Elections	130,890	119,186	11,703	0	142,593
17 1600 Sheriff-Communications	221,005	185,606	35,399	0	256,404
18 1920 Engineering Services	50,209	65,792	(15,583)	0	34,626
19 1922 Water Resources	5,363	9,300	(3,936)	0	1,427
20 1925 Emergency Management	211	16	195	0	405
21 1925-30 Emergency COVID-19	0	77	(77)	0	(77)
22 2103 Sheriff's Court Bailiffs	28,257	23,302	4,955	0	33,212
23 2106 Public Defender	34,956	7,968	26,988	0	61,945
24 2112 Consolidated Courts	3,001	3,826	(825)	0	2,177
25 2125 District Attorney	59,913	69,860	(9,947)	0	49,966
26 2125-01 DA-Criminal Division	63,830	116,991	(53,161)	0	10,669
27 2125-03 DA-Victim/Witness Assistance	0	0	0	0	0
28 2125-05 DA-Statutory Rape Vert Prose	0	0	0	0	0
29 2201 Sheriff-Coroner	976,252	804,071	172,181	0	1,148,433
30 2205 Sheriff-Boat Patrol	7,199	3,049	4,150	0	11,349
31 2208 Sheriff-Live Oak Contract	30,770	23,325	7,445	0	38,215
32 2301 Sheriff-County Jail	898,902	726,113	172,789	0	1,071,692
33 2302 Anti-Drug Abuse Enforcement	0	0	0	0	0
34 2304 Probation	326,884	211,355	115,529	0	442,413
35 2309 Bi-County Juvenile Hall	8,162	8,183	(21)	0	8,140
36 2310 Public Administrator	0	0	0	0	0
37 2401-312 Emergency Services	51,850	43,321	8,529	0	60,379
38 2402 Fire Services Administration	17,996	13,150	4,847	0	22,843
39 2601 Agricultural Commissioner	202,026	224,287	(22,261)	0	179,765
40 2706 Recorder	88,771	62,929	25,842	0	114,613
41 2709 Pub. Guardian/Conservator	144,524	185,888	(41,364)	0	103,160
42 2710 County Clerk	5,690	16,370	(10,680)	0	(4,990)
43 2721 Development Services	113,169	211,611	(98,442)	0	14,727
44 2724-24 Planning & Building	49,536	160,992	(111,455)	0	(61,919)
45 2724-31 Community Services Building	22,558	21,239	1,319	0	23,877
46 2724-32 Code Enforcement Srvs	44,028	28,289	15,740	0	59,768
47 2725 Environmental Health	36,540	39,846	(3,306)	0	33,234
48 2726 Animal Control	3,434	2,870	564	0	3,998
49 2727 CUPA	1,999	2,101	(101)	0	1,898
50 3100 Road	145,326	105,078	40,247	0	185,573
51 3200 County Airport	530	1,214	(684)	0	(155)

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Department	Current Allocation	Prior Year Allocation	Carry- Forward	Adjustments	Proposed Cost
52 3300 Transportation Development	15	49	(34)	0	(19)
53 4102-00 Mental Health	467,958	549,293	(81,335)	0	386,623
54 4103-10 Health	316,751	267,042	49,709	0	366,459
55 4104-00 Mental Health Service Act	59,014	4,465	54,549	0	113,563
56 4120-00 Human Services Admin	129,321	152,880	(23,560)	0	105,761
57 4580 Fleet Management ISF	58,651	64,955	(6,304)	0	52,348
58 4581 Information Technology ISF	210,508	170,745	39,763	0	250,271
59 4590 Liability Insurance ISF	13,525	14,499	(974)	0	12,552
60 4591 Workers' Comp. Ins. ISF	4,024	11,389	(7,364)	0	(3,340)
61 4595 Employee Wellness Services	29,921	4,131	25,790	0	55,711
62 5000 Trial Court Agency	30,517	55,798	(25,281)	0	5,237
63 5101-00 Welfare	688,473	455,274	233,199	0	921,672
64 5200 IHSS Public Authority	6,811	2,943	3,868	0	10,679
65 6201 County Library	179,193	128,188	51,006	0	230,199
66 6301 Bi-County Farm Advisor	44,802	47,704	(2,903)	0	41,899
67 7101 Parks and Recreation	114,662	161,218	(46,556)	0	68,106
68 7201 Community Memorial Museum	57,381	42,961	14,420	0	71,801
69 7203 Vets Memorial Community Bldg	97,472	91,967	5,505	0	102,978
70 0112 Child Supp Serv Reimb/Adjustme	12,371	74,848	(62,477)	0	(50,107)
71 0140 County Local Revenue Fund	23,498	11,546	11,952	0	35,450
72 0177 CCPIF SB 678	885	238	647	0	1,531
73 0184 Sheriff Inmate Welfare	4,982	5,002	(20)	0	4,962
74 0241 Public Safety Realignment 2011	(14,304)	14	(14,318)	0	(28,623)
75 0252 Emergency Medical Service	680	514	165	0	845
76 0253 RLF CDBG Housing Rehabilitatio	264	84	180	0	444
77 0273 Local Innovation	342	46	295	0	637
78 0284 CDBG Housing Rehab 04-STB	288	101	188	0	476
79 0289 EDBG PI Fund	327	114	213	0	540
80 0296 BSCC Jag Mental Health Training	0	9	(9)	0	(9)
81 0301 County Service Area G	3,729	3,772	(43)	0	3,686
82 0305 County Service Area F	80,921	78,342	2,579	0	83,500
83 0309 County Service Area C	4,810	3,790	1,020	0	5,830
84 0311 County Service Area D	6,155	3,814	2,341	0	8,496
85 0320 Sutter County Water Agency	997	448	549	0	1,545
86 0321 Lo Canal Operations & Maintence	1,964	998	966	0	2,929
87 0326 County Water Zone #4	301	108	194	0	495
88 0327 County Water Zone #5	582	253	329	0	911
89 0329 County Water Zone #7	217	93	123	0	340
90 0330 County Water Zone #8	17	8	9	0	26
91 0340 Co Consolid St Lighting District	1,411	1,022	389	0	1,800

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Department	Current Allocation	Prior Year Allocation	Carry- Forward	Adjustments	Proposed Cost
92 0395 Rio Ramaza Comm. Serv District	477	407	70	0	547
93 1103 Non-Departmental Expense	33,968	69,263	(35,296)	0	(1,328)
94 1209 General Revenues	17,699	1,083	16,615	0	34,314
95 1801 Plant Acquisition	1,953	1,357	596	0	2,550
96 1803 Capital Projects	111	85	26	0	138
97 1911 General Insurance & Bonds	0	637	(637)	0	(637)
98 1923 Flood Control	163	196	(33)	0	130
99 2104 Grand Jury	25,925	14,586	11,340	0	37,265
100 2109 Trial Court Funding	95	91	5	0	100
101 2125-04 DA-Spousal Abuser Prosecute	0	0	0	0	0
102 2125-08 DA-Criminal Investigation	44,819	86,857	(42,038)	0	2,781
103 2125-09 DA-Welfare Investigation	0	0	0	0	0
104 2125-72 Local Community Correction A	3,367	2,652	714	0	4,081
105 2127-00 Victim Services	65,290	63,873	1,417	0	66,707
106 2202 Net 5-Sheriff	5,801	4,679	1,122	0	6,923
107 2204 Sheriff's Trn Cnt	753	2,106	(1,352)	0	(599)
108 2215 Public Safety-County Share	(1)	0	0	0	(1)
109 2303 Delinquency Prevention Commiss	34	37	(3)	0	31
110 2403 February 2017 Flood	0	0	0	0	0
111 2703 Fish & Game Propagation	4,498	4,346	152	0	4,650
112 2711 Domestic Violence Centers	15	28	(13)	0	2
113 2724-29 Comm Svc Planning-Riego Rc	0	0	0	0	0
114 3000 Urban area Resident St Lightning	364	266	98	0	462
115 4102-01 Mental Health-Admin Support	106,278	91,280	14,998	0	121,275
116 4102-02 Mental Health-Homeless Mgt	0	0	0	0	0
117 4102-03 Mental Health-Crisis Clinic	90,074	78,035	12,039	0	102,113
118 4102-04 Mental Health-Community Ser	419	3,468	(3,049)	0	(2,631)
119 4102-07 Mental Health-Inpatient	302,288	298,363	3,925	0	306,213
120 4102-08 Mental Health-Managed Care	0	0	0	0	0
121 4102-09 Mental Health-IMD/SNF Facili	0	0	0	0	0
122 4102-10 Mental Health-Non IMD	5	251	(246)	0	(241)
123 4102-12 Mental Health-Day Treatment/	0	0	0	0	0
124 4102-13 Mental Health-Juvenile Hall/Je	0	0	0	0	0
125 4102-14 Mental Health-Homeless Meni	0	0	0	0	0
126 4102-15 Mental Health-Conditional Rel	0	244	(244)	0	(244)
127 4102-16 Mental Health-Outpatient/Adu	62,483	51,504	10,979	0	73,461
128 4102-17 Mental Health-Outpatient/Chik	77,093	69,831	7,262	0	84,355
129 4102-19 Mental Health-Children's IEP C	0	0	0	0	0
130 4102-20 Mental Health-Advocacy	0	0	0	0	0
131 4102-22 Mental Health-Camp Singer	0	0	0	0	0

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132 4102-25 Mental Health-Systems of Car	0	0	0	0	0
133 4102-26 Mental Health-Sutter County E	12,044	14,468	(2,424)	0	9,620
134 4102-29 Mental Health-Yuba County B	0	0	0	0	0
135 4102-31 Mental Health-CSS/Admin Su	0	0	0	0	0
136 4102-32 Mental Health-CSOC Adult Pr	0	0	0	0	0
137 4102-34 Mental Health-Victor Commun	0	0	0	0	0
138 4102-35 Mental Health-CSS/Direct/Cas	0	244	(244)	0	(244)
139 4102-36 Mental Health-Substance Abu	0	0	0	0	0
140 4102-38 Mental Health-Justice Asst. G	0	0	0	0	0
141 4102-41 Mental Health-Alcohol Admin	11,240	3,174	8,066	0	19,306
142 4102-42 Mental Health-Prevention	9,594	6,373	3,221	0	12,815
143 4102-44 Mental Health-Safe & Drug Fr	0	0	0	0	0
144 4102-48 Mental Health-Sutter Co CW I	5,248	6,253	(1,005)	0	4,244
145 4102-50 Mental Health-Drug Outpatien	0	0	0	0	0
146 4102-51 Mental Health-OFC	11,215	11,158	57	0	11,271
147 4102-52 Mental Health-Drug/Outreach	0	0	0	0	0
148 4102-53 Mental Health-Drug & Alcohol	0	0	0	0	0
149 4102-54 Mental Health-First Steps	17,179	17,629	(450)	0	16,729
150 4102-58 Mental Health-Drug Court SC	6,341	3,363	2,978	0	9,318
151 4102-59 Mental Health-Yuba County	0	244	(244)	0	(244)
152 4102-60 Mental Health-Walnut Grove C	0	0	0	0	0
153 4102-65 Mental Health-UR/QI Program	25,428	17,049	8,379	0	33,807
154 4102-68 Mental Health-Drug Medi-Cal	724	138	586	0	1,310
155 4102-72 Mental Health-Local Comm Cr	7,804	11,663	(3,859)	0	3,945
156 4102-80 Mental Health-SB678	0	0	0	0	0
157 4102-81 Mental Health-Juvenile Probat	0	0	0	0	0
158 4102-82 Mental Health-Forensic	14,956	16,230	(1,273)	0	13,683
159 4102-701 Mental Health-Youth and Far	711	22,963	(22,253)	0	(21,542)
160 4102-702 Mental Health-Youth & Fam	188	12,637	(12,449)	0	(12,262)
161 4102-704 Mental Health-Adult FSP Ser	222	27,844	(27,622)	0	(27,399)
162 4102-705 Mental Health-Adult Non-FSP	1,786	37,343	(35,557)	0	(33,771)
163 4102-706 Mental Health-Ethnic Outrea	1,071	22,629	(21,558)	0	(20,487)
164 4102-707 Mental Health-MHSA Homek	5	495	(490)	0	(485)
165 4102-712 Mental Health-Community Pr	2,121	32,596	(30,474)	0	(28,353)
166 4102-714 Mental Health-MH Serv Act I	0	0	0	0	0
167 4102-715 Mental Health-Work Educatc	5	1,634	(1,629)	0	(1,624)
168 4102-716 Mental Health-Innovation	5	1,098	(1,093)	0	(1,088)
169 4102-717 Mental Health-Administrative	188	6,932	(6,744)	0	(6,557)
170 4103-12 Health-Children & Family	0	244	(244)	0	(244)
171 4103-15 Health-Vital Statistics	197	208	(11)	0	186

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172 4103-20 Health-CCS	14,963	11,466	3,497	0	18,460
173 4103-22 Health-Homeless Pilot	23,756	18,336	5,421	0	29,177
174 4103-26 Health-MCH	2,895	5,459	(2,564)	0	331
175 4103-29 Health-Foster Care	3,247	559	2,688	0	5,934
176 4103-30 Health-Nursing Admin	5,477	4,117	1,360	0	6,838
177 4103-31 Health-CHDP	3,344	2,756	588	0	3,932
178 4103-33 Health-CMSP Local Health Cc	363	4,028	(3,665)	0	(3,302)
179 4103-35 Health-Field Nursing	6,165	4,288	1,877	0	8,041
180 4103-36 Health-Bioterrorism	5,780	4,393	1,387	0	7,166
181 4103-37 Health-Pandemic Flu Prepare	314	499	(185)	0	128
182 4103-38 Health-Acute Communicable I	19,236	11,679	7,556	0	26,792
183 4103-39 Health-Immunization Grant	7,190	495	6,695	0	13,884
184 4103-40 Health-WIC Nutrition	22,615	18,422	4,194	0	26,809
185 4103-43 Health-Homeland Security Gr	(5)	35	(40)	0	(44)
186 4103-45 Health-WIC Breast Feeding P	381	415	(34)	0	347
187 4103-49 Health-P3 Impl Mass Vacc Re	0	0	0	0	0
188 4103-50 Health-Laboratory	185	212	(28)	0	157
189 4103-51 Health-AIDS Surveillance	73	5	69	0	142
190 4103-53 Health-Tuberculosis	0	0	0	0	0
191 4103-54 Health-Chlamydia	0	0	0	0	0
192 4103-55 Health-Lead Poisoning	328	299	29	0	357
193 4103-56 Health-St Tuberculosis Grant	59	42	16	0	75
194 4103-57 Health-St. Medi-Cal Outreach	0	0	0	0	0
195 4103-58 COVID-19 PHEP Grant	0	3,014	(3,014)	0	(3,014)
196 4103-60 Health-Health Education	2,743	2,712	30	0	2,773
197 4103-62 Health-Non-Hlth Dept Immuniz	0	0	0	0	0
198 4103-65 Health-Community Chronic Di	31	34	(3)	0	28
199 4103-66 Health-Supp Nutritional Asst F	875	4,507	(3,633)	0	(2,758)
200 4103-67 Health-Supp Nutr Asst Prgm E	0	0	0	0	0
201 4103-68 Health-Ebola Supplemental	0	0	0	0	0
202 4103-69 Health - Oral Care	3,833	3,150	683	0	4,517
203 4103-78 Health-Injury Prevention	133	391	(258)	0	(125)
204 4103-81 Health-Public Health Clinic	23	5,678	(5,656)	0	(5,633)
205 4103-90 COVID-19 CDDSS Roomkey	0	70	(70)	0	(70)
206 4103-98 Health - Prop 56 Tobacco Tru	0	3	(3)	0	(3)
207 4103-99 Health-Tobacco Control	5,925	4,688	1,237	0	7,162
208 4109 MHSa Housing Prg	185	150	34	0	219
209 4110 General Health	0	0	0	0	0
210 4120-12 Children & Families	14,209	9,576	4,633	0	18,842
211 4120-93 Human Services-Security & C	0	0	0	0	0

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Department	Current Allocation	Prior Year Allocation	Carry- Forward	Adjustments	Proposed Cost
212 4121-758 Homeless Better Way Prog	33,494	37,200	(3,706)	0	29,788
213 4134-00 Jail Medical	15,918	16,201	(284)	0	15,634
214 4134-72 Jail Medical-LCC	788	255	533	0	1,320
215 4151-00 COVID-19 Crisis Response	1,014	324	690	0	1,705
216 4151-91 COVID-19 HCFC Emergency	0	0	0	0	0
217 4152 COVID-19 Emergency Suppleme	0	0	0	0	0
218 4153 Cares Act Funding	14	2,167	(2,154)	0	(2,140)
219 4154 Homeless Funding	244	0	0	0	244
220 4155 American Recovery Act	7,823	6,444	1,379	0	9,203
221 4154-00 Homeless Funding Sources	0	153	(153)	0	(153)
222 4201 Non-County Providers	470	602	(132)	0	338
223 4301 California Children's Services	0	0	0	0	0
224 4400 Sutter Co Waterworks Dist #1	2,463	7,483	(5,020)	0	(2,557)
225 5101-05 Welfare-Social Workers Empy	57,831	39,179	18,652	0	76,483
226 5101-06 Family Urgent Response Syst	3,368	0	0	0	3,368
227 5101-07 Welfare-Program Support	17,598	11,139	6,459	0	24,057
228 5101-10 Welfare-Admin Support	31,595	25,944	5,651	0	37,246
229 5101-15 Welfare-Public Authority	10,965	9,005	1,959	0	12,924
230 5101-20 Welfare-Social Services	89,463	80,940	8,523	0	97,987
231 5101-26 Homeless Support Prog	779	293	487	0	1,266
232 5101-30 Welfare-Eligibility & Nonservic	271,010	265,511	5,498	0	276,508
233 5101-35 Welfare-Welfare Fraud	13,178	12,904	274	0	13,452
234 5101-40 Welfare-Clerical Support	53	134	(81)	0	(28)
235 5101-45 Welfare-Adults	22,879	23,837	(958)	0	21,922
236 5201 In-Home Supportive Services	355	0	0	0	355
237 5204 TANF-Family Group	0	0	0	0	0
238 5206 TANF-Foster Care	355	(133)	488	0	843
239 5211 Delinquent Tax Sales Trust Fund	0	21	(21)	0	(21)
240 5302 General Relief	286	161	125	0	411
241 5502 OEM FY19Pub Safty Powershutc	711	222	488	0	1,199
242 5601 Veterans Service Officer	5	7	(2)	0	3
243 6201-35 Library-Literacy Prg	3,769	1,251	2,518	0	6,286
244 7202 Subsidy Requests Organizations	0	0	0	0	0
245 7204 Ettl Hall	21,735	14,179	7,555	0	29,290
246 5100 Children/Family Comm.	5,947	37,246	(31,299)	0	(25,352)
247 5116 DNA ID Prop 69 State	36	35	2	0	38
248 5121 Redevelopment Prop Tax	(1,128)	(749)	(379)	0	(1,507)
249 5158 Industrial Hemp Ordinance	24	16	8	0	32
250 5193 Highland EST Improv Redemptio	3	3	1	0	4
251 5195 Boyd Ranch/Stone Improv Redm	0	0	0	0	0

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Department	Current Allocation	Prior Year Allocation	Carry- Forward	Adjustments	Proposed Cost
252 5203 Agency Collections Payable	576	493	84	0	660
253 5209 Aid for Adoption	0	0	0	0	0
254 5212 Local Transportation Tax	2,643	424	2,220	0	4,863
255 5215 Tax Collector's Trust	662	1,838	(1,176)	0	(514)
256 5216 Consolidated Courts	0	0	0	0	0
257 5218 Taxes	73,730	43,388	30,342	0	104,072
258 5219 In Lieu Tax Trust	67	113	(46)	0	21
259 5240 City of Live Oak	6	(107)	113	0	120
260 5241 City of Yuba City	(3,387)	(2,136)	(1,250)	0	(4,637)
261 5262 Sutter-Butte Flood Control	(1,193)	(1,474)	280	0	(913)
262 5263 Sac Area Flood Control	(8)	(22)	14	0	7
263 5265 FRAQMD	514	2,473	(1,959)	0	(1,445)
264 5267 Statewide Comm Infrastructure	(38)	(5)	(33)	0	(71)
265 5277 Narco	117	79	37	0	154
266 6401 Fairview Cemetery	3,191	982	2,209	0	5,400
267 6402 Live Oak Cemetery	7,911	3,007	4,904	0	12,815
268 6403 Meridian Cemetery Trust	6	2	3	0	9
269 6404 Nicolaus Cemetery	241	257	(16)	0	226
270 6405 Pleasant Grove Cemetery	476	436	40	0	516
271 6406 Sutter Cemetery	40,678	10,064	30,614	0	71,292
272 6415 Gilsizer County Drainage	7,746	4,096	3,650	0	11,396
273 6416 Live Oak Cemetery Specl Assess	4,481	557	3,924	0	8,405
274 6419 Meridian Fire District	312	9	303	0	615
275 6420 Sutter Basin Fire	848	859	(11)	0	837
276 6424 Levee Disrt #1-Feather River	625	534	92	0	717
277 6426 Levee District #1	16,320	5,301	11,019	0	27,338
278 6427 Levee District #9	2,220	2,139	81	0	2,301
279 6428 Maintenance Area #3	(5)	7	(12)	0	(17)
280 6429 Maintenance Area #7 Zone 2	12	18	(6)	0	6
281 6430 Maintenance Area #7 Zone 3	9	15	(6)	0	2
282 6431 Maintenance Area #7 Zone 4	(9)	(3)	(6)	0	(15)
283 6434 Bear River Levee Maintenance	0	6	(6)	0	(6)
284 6435 Colusa Mosquito Abatement	6	15	(9)	0	(2)
285 6436 S-Y Mosquito & Vector Control	22,400	20,673	1,727	0	24,127
286 6437 Maintenance Area #16 Zone 1	9	15	(7)	0	2
287 6438 Maintenance Area #16 Zone 2	6	13	(7)	0	(1)
288 6439 Maintenance Area #16 Zone 3	10	17	(6)	0	4
289 6440 Maintenance Area #16 Zone 4	(109)	(81)	(29)	0	(138)
290 6449 Reclamation District #1000	89	51	38	0	127
291 6451 Reclamation District #70	685	289	396	0	1,081

SUTTER COUNTY, CALIFORNIA
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Carry Forward Schedule

Department	Current Allocation	Prior Year Allocation	Carry- Forward	Adjustments	Proposed Cost
292 6452 Reclamation District #777	385	117	268	0	653
293 6453 Reclamation District #817	8	17	(9)	0	(1)
294 6455 Reclamation District #1001	1,392	656	737	0	2,129
295 6458 Reclamation District #2054	277	112	165	0	441
296 6459 Reclamation District #2056	355	146	210	0	565
297 6460 Reclamation District #2103	4	6	(2)	0	2
298 6461 Reclamation District #1500	925	(97)	1,022	0	1,948
299 6462 Reclamation District #1660	507	196	311	0	818
300 6470 Sutter County Resource Conserv	22	2	19	0	41
301 6471 LAFCO	4,543	335	4,208	0	8,750
302 6480 Butte Water District	0	(2)	2	0	2
303 6481 Feather Water District	(92)	(105)	14	0	(78)
304 6484 SCSO-90 Series A-Imprv Redem	338	741	(403)	0	(65)
305 6489 CA First Sutter	(42)	(26)	(15)	0	(57)
306 6490 CA Enterp Dev Auth Comm Pace	(12)	5	(17)	0	(28)
307 6491 California Hero Program	(35)	(6)	(29)	0	(63)
308 7561 Yuba City Unified CFD #1	0	0	0	0	0
309 7562 Woodland Unified	12	19	(6)	0	6
310 7565 Sutter Co Schools	99,264	22,597	76,666	0	175,930
311 7577 Yuba Community College	12	19	(6)	0	6
312 7601 E Nicolaus High 2000 Debt	4	19	(15)	0	(10)
313 7602 Woodland Unified Debt Ser	12	19	(6)	0	6
314 7607 Sutter High 2008 Bond Deb	12	38	(25)	0	(13)
315 7651 YC#99-1 Series C Bonds Db	25	56	(31)	0	(6)
316 7652 YC 2004-1 Meas K Bonds Deb	4	31	(27)	0	(23)
317 7654 Franklin Elem 2006 DBT Ser	0	19	(19)	0	(19)
318 7655 Yuba Comm. College Distr DS-A	12	19	(6)	0	6
319 7656 Yuba Comm. College Distr DS-B	0	19	(19)	0	(19)
320 7657 Yuba Comm College Distrb	0	19	(19)	0	(19)
321 7659 Yuba College Go Bond	12	0	0	0	12
322 7661 LO#04-1 Series A Bonds Db	21	81	(60)	0	(40)
323 7663 East Nicolaus H 2014 Debt Svc	4	19	(15)	0	(10)
324 NVBH North Valley Beh Health	6,179	2,421	3,758	0	9,937
325 YSDI Yuba-Sutter Disposal	0	0	0	0	0
326 4103-59 COVID19-CMSP CERG	0	0	0	0	0
327 4103-71 Housing & Disability Advocacy	0	0	0	0	0
328 4103-765 ELC Enhncng Det Exp	8,002	0	0	0	8,002
329 4103-92 COVID19 Elc Enhncng Det	6,489	1,086	5,403	0	11,893
330 4103-93 COVID19 Vaccince Clinic	99	0	0	0	99
331 4121-00 Homeless Services	56,779	37,959	18,820	0	75,599

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Carry Forward Schedule

Department	Current Allocation	Prior Year Allocation	Carry- Forward	Adjustments	Proposed Cost
332 4121-58 COVID PHEP Grant	0	0	0	0	0
333 4121-751 Homeless Emergency Asst	0	0	0	0	0
334 4103-758 Homeless-Better Way	0	1,487	(1,487)	0	(1,487)
335 4121-756 Housing & Disability Advocac	342	0	0	0	342
336 4121-759 Homeless Tent Camping Site	12,150	0	0	0	12,150
337 4121-760 Hwy 99/20 Homeless	0	0	0	0	0
338 4121-762 Homeless Operations	1,947	0	0	0	1,947
339 4121-763 Homeless Sv ESG-CV2	857	0	0	0	857
340 4121-764 CARES CSBG	30	0	0	0	30
341 1813 Property Tax Software	0	0	0	0	0
342 1818 Homekey Project	24,508	0	0	0	24,508
343 4103-72 CDPH Dis WF Develop	2,368	0	0	0	2,368
344 4104-42 Prevention	1,805	0	0	0	1,805
345 4104-701 Youth & Family FSP Svcs	30,664	0	0	0	30,664
346 4104-702 Youth & Family Non-FSP Sv	7,978	0	0	0	7,978
347 4104-704 Adult FSP Svcs	23,173	0	0	0	23,173
348 4104-705 Adult Non FSP Svcs	32,690	0	0	0	32,690
349 4104-706 Ethnic Outreach Svcs	21,388	0	0	0	21,388
350 4104-712 Community Prevention team	28,163	0	0	0	28,163
351 4104-717 Administrative	4,434	0	0	0	4,434
352 2125-11 CA Witness Relocation & Assi	20	0	0	0	20
353 4103-763 Homeless Srv ESG-CV2	0	0	0	0	0
354 4121-59 COVID 19-CMSP Cerg	5	0	0	0	5
355 4121-750 Homeless Housing & Preven	23	0	0	0	23
356 4121-765 ELC Enhancing Detectn Exp	390	0	0	0	390
357 4121-90 COVID CDSS Proj Roomkey	419	0	0	0	419
358 4122 BH Quality Improv Prgrm	274	0	0	0	274
359 4103-06 Mental Health-Future of PH-06	7,242	0	0	0	7,242
360 4103-17 Health-SYSHCN	2,047	0	0	0	2,047
361 4104-701 Youth & Family FSP SVCS	0	0	0	0	0
362 4104-702 Urgent Services	0	0	0	0	0
363 4104-703 Transition Age Youth FSP	15	0	0	0	15
364 4104-704 Adult & Older Adult FSP	0	0	0	0	0
365 4104-705 Older Adult Mobile Outreach	0	0	0	0	0
366 4104-707 MHSA Homeless & Housing	20	0	0	0	20
367 4104-715 Work Education & Training	5	0	0	0	5
368 4104-716 Innovation	128	0	0	0	128
369 4121-33 CMSP Local Health Connectic	10	0	0	0	10
370 6455 Recl D#1001 FSRP Criticl RP LN	0	0	0	0	0
371 4136 BH Care Act	17	0	0	0	17
Total	9,106,198	8,140,652	750,354	0	9,856,552

Sutter County, California 2 CFR Part 200 Cost Allocation Plan

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 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 2024-2025

FY 2022-23
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A. Department Costs

Dept:1 Building Occupancy

Description	Amount	General Admin	1160 Civic Center	1130 Civic Center	Courthouse East	433 Second Street	Courthouse West/Annex	Law Enforcement Center	142 Garden Highway
Personnel Costs									
Salaries	0	0	0	0	0	0	0	0	0
Salary % Split		.00%	.00%	.00%	.00%	.00%	.00%	.00%	.00%
Benefits	0	0	0	0	0	0	0	0	0
Subtotal - Personnel Costs	0	0	0	0	0	0	0	0	0
Services & Supplies Cost									
1160 Civic Center Blvd	60,662	0	60,662	0	0	0	0	0	0
1130 Civic Center Blvd	33,599	0	0	33,599	0	0	0	0	0
Courthouse East	2,414	0	0	0	2,414	0	0	0	0
433 Second Street	294	0	0	0	0	294	0	0	0
Courthouse West/Annex	485	0	0	0	0	0	485	0	0
Law Enforcement Center	471,150	0	0	0	0	0	0	471,150	0
142 Garden Highway	9,232	0	0	0	0	0	0	0	9,232
146 Garden Highway	902	0	0	0	0	0	0	0	0
1965 Live Oak Blvd	2,878	0	0	0	0	0	0	0	0
1445 Veterans Memorial	55,893	0	0	0	0	0	0	0	0
1435 Veterans Memorial	6,004	0	0	0	0	0	0	0	0
750 Forbes Ave	3,482	0	0	0	0	0	0	0	0
Single Occupancy	134,199	0	0	0	0	0	0	0	0
Subtotal - Services & Supplies	781,193	0	60,662	33,599	2,414	294	485	471,150	9,232
Department Cost Total	781,193	0	60,662	33,599	2,414	294	485	471,150	9,232
Adjustments to Cost									
Subtotal - Adjustments	0	0	0	0	0	0	0	0	0
Total Costs After Adjustments	781,193	0	60,662	33,599	2,414	294	485	471,150	9,232
General Admin Distribution		0	0	0	0	0	0	0	0
Grand Total	\$781,193		\$60,662	\$33,599	\$2,414	\$294	\$485	\$471,150	\$9,232

SUTTER COUNTY, CALIFORNIA
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2024-2025

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A. Department Costs

Dept:1 Building Occupancy

Description	Amount	146 Garden Highway	1965 Live Oak	1445 Veterans Memorial	1435 Veterans Memorial	750 Forbes Ave	Single Occupancy Bldgs
Personnel Costs							
Salaries	0	0	0	0	0	0	0
Salary % Split		.00%	.00%	.00%	.00%	.00%	.00%
Benefits	0	0	0	0	0	0	0
Subtotal - Personnel Costs	0	0	0	0	0	0	0
Services & Supplies Cost							
1160 Civic Center Blvd	60,662	0	0	0	0	0	0
1130 Civic Center Blvd	33,599	0	0	0	0	0	0
Courthouse East	2,414	0	0	0	0	0	0
433 Second Street	294	0	0	0	0	0	0
Courthouse West/Annex	485	0	0	0	0	0	0
Law Enforcement Center	471,150	0	0	0	0	0	0
142 Garden Highway	9,232	0	0	0	0	0	0
146 Garden Highway	902	902	0	0	0	0	0
1965 Live Oak Blvd	2,878	0	2,878	0	0	0	0
1445 Veterans Memorial	55,893	0	0	55,893	0	0	0
1435 Veterans Memorial	6,004	0	0	0	6,004	0	0
750 Forbes Ave	3,482	0	0	0	0	3,482	0
Single Occupancy	134,199	0	0	0	0	0	134,199
Subtotal - Services & Supplies	781,193	902	2,878	55,893	6,004	3,482	134,199
Department Cost Total	781,193	902	2,878	55,893	6,004	3,482	134,199
Adjustments to Cost							
Subtotal - Adjustments	0	0	0	0	0	0	0
Total Costs After Adjustments	781,193	902	2,878	55,893	6,004	3,482	134,199
General Admin Distribution		0	0	0	0	0	0
Grand Total	\$781,193	\$902	\$2,878	\$55,893	\$6,004	\$3,482	\$134,199

SUTTER COUNTY, CALIFORNIA
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2024-2025

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B. Incoming Costs - (Default Spread Expense%)

Dept:1 Building Occupancy

No Indirect Costs

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SUTTER COUNTY, CALIFORNIA
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2024-2025

FY 2022-23
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1160 Civic Center Allocations

Dept:1 Building Occupancy

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 1102 County Administrator	2,660.21	13.96%	\$8,466	\$0	\$8,466	\$0	\$8,466
6 1201 Auditor-Controller	2,849.00	14.95%	9,067	0	9,067	0	9,067
7 1202 Treasurer-Tax Collector	2,849.00	14.95%	9,067	0	9,067	0	9,067
9 1301 County Counsel	2,866.96	15.04%	9,124	0	9,124	0	9,124
10 1401 Human Resources	5,360.08	28.12%	17,059	0	17,059	0	17,059
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%	3,328	0	3,328	0	3,328
Subtotal	19,060.34	100.00%	60,662	0	60,662	0	60,662
Direct Bills					0		0
Total					\$60,662		\$60,662

Basis Units: Square Footage
 Source:

SUTTER COUNTY, CALIFORNIA
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2024-2025

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1130 Civic Center Allocations

Dept:1 Building Occupancy

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
11 1700 Building Maintenance	284	1.48%	\$496	\$0	\$496	\$0	\$496
18 1920 Engineering Services	2,002	10.40%	3,496	0	3,496	0	3,496
19 1922 Water Resources	234	1.22%	409	0	409	0	409
29 2201 Sheriff-Coroner	1,696	8.81%	2,961	0	2,961	0	2,961
37 2401-312 Emergency Services	877	4.56%	1,531	0	1,531	0	1,531
38 2402 Fire Services Administration	877	4.56%	1,531	0	1,531	0	1,531
43 2721 Development Services	5,237	27.22%	9,144	0	9,144	0	9,144
44 2724-24 Planning & Building	2,384	12.39%	4,163	0	4,163	0	4,163
45 2724-31 Community Services Building	240	1.25%	419	0	419	0	419
47 2725 Environmental Health	1,152	5.99%	2,011	0	2,011	0	2,011
105 2127-00 Victim Services	4,260	22.14%	7,438	0	7,438	0	7,438
Subtotal	19,243	100.00%	33,599	0	33,599	0	33,599
Direct Bills					0		0
Total					\$33,599		\$33,599

Basis Units: Square Footage

Source:

SUTTER COUNTY, CALIFORNIA
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2024-2025

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Courthouse East Allocations

Dept:1 Building Occupancy

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
26 2125-01 DA-Criminal Division	6,903.00	24.40%	\$589	\$0	\$589	\$0	\$589
56 4120-00 Human Services Admin	6,377.00	22.54%	544	0	544	0	544
58 4581 Information Technology ISF	2,159.25	7.63%	184	0	184	0	184
93 1103 Non-Departmental Expense	4,500.00	15.90%	384	0	384	0	384
99 2104 Grand Jury	1,328.77	4.70%	113	0	113	0	113
102 2125-08 DA-Criminal Investigation	5,735.85	20.27%	489	0	489	0	489
230 5101-20 Welfare-Social Services	1,291.00	4.56%	110	0	110	0	110
Subtotal	28,294.86	100.00%	2,414	0	2,414	0	2,414
Direct Bills					0		0
Total					\$2,414		\$2,414

Basis Units: Square Footage
 Source:

SUTTER COUNTY, CALIFORNIA
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433 Second Street Allocations

Dept:1 Building Occupancy

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
40 2706 Recorder	4,155.01	75.50%	\$222	\$0	\$222	\$0	\$222
42 2710 County Clerk	1,347.99	24.50%	72	0	72	0	72
Subtotal	5,503.00	100.00%	294	0	294	0	294
Direct Bills					0		0
Total					\$294		\$294

Basis Units: Square Footage
 Source:

SUTTER COUNTY, CALIFORNIA
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Courthouse West/Annex Allocations

Dept:1 Building Occupancy

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
62 5000 Trial Court Agency	18,856	79.09%	\$384	\$0	\$384	\$0	\$384
63 5101-00 Welfare	4,985	20.91%	101	0	101	0	101
Subtotal	23,841	100.00%	485	0	485	0	485
Direct Bills					0		0
Total					\$485		\$485

Basis Units: Rental Costs/Square Footage
 Source:

SUTTER COUNTY, CALIFORNIA
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Law Enforcement Center Allocations

Dept:1 Building Occupancy

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
17 1600 Sheriff-Communications	2,242	2.97%	\$13,986	\$0	\$13,986	\$0	\$13,986
29 2201 Sheriff-Coroner	8,036	10.64%	50,131	0	50,131	0	50,131
30 2205 Sheriff-Boat Patrol	351	0.46%	2,190	0	2,190	0	2,190
32 2301 Sheriff-County Jail	64,896	85.93%	404,842	0	404,842	0	404,842
Subtotal	75,525	100.00%	471,150	0	471,150	0	471,150
Direct Bills					0		0
Total					\$471,150		\$471,150

Basis Units: Square Footage
 Source:

SUTTER COUNTY, CALIFORNIA
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142 Garden Highway Allocations

Dept:1 Building Occupancy

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

Basis Units: Square Footage
 Source:

SUTTER COUNTY, CALIFORNIA
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146 Garden Highway Allocations

Dept:1 Building Occupancy

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 1205 General Services Department	2,077.84	36.82%	\$332	\$0	\$332	\$0	\$332
11 1700 Building Maintenance	3,566.16	63.18%	570	0	570	0	570
Subtotal	5,644.00	100.00%	902	0	902	0	902
Direct Bills					0		0
Total					\$902		\$902

Basis Units: Square Footage
 Source:

SUTTER COUNTY, CALIFORNIA
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1965 Live Oak Allocations

Dept:1 Building Occupancy

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
41 2709 Pub. Guardian/Conservator	300	0.85%	\$25	\$0	\$25	\$0	\$25
53 4102-00 Mental Health	34,800	99.15%	2,854	0	2,854	0	2,854
Subtotal	35,100	100.00%	2,878	0	2,878	0	2,878
Direct Bills					0		0
Total					\$2,878		\$2,878

Basis Units: Square Footage
 Source:

SUTTER COUNTY, CALIFORNIA
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1445 Veterans Memorial Allocations

Dept:1 Building Occupancy

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
53 4102-00 Mental Health	6,310.72	26.56%	\$14,847	\$0	\$14,847	\$0	\$14,847
54 4103-10 Health	17,447.28	73.44%	41,047	0	41,047	0	41,047
Subtotal	23,758.00	100.00%	55,893	0	55,893	0	55,893
Direct Bills					0		0
Total					\$55,893		\$55,893
Basis Units: Square Footage							
Source:							

SUTTER COUNTY, CALIFORNIA
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1435 Veterans Memorial Allocations

Dept:1 Building Occupancy

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
16 1502 Elections	6,000	100.00%	\$6,004	\$0	\$6,004	\$0	\$6,004
Subtotal	6,000	100.00%	6,004	0	6,004	0	6,004
Direct Bills					0		0
Total					\$6,004		\$6,004

Basis Units: Square Footage
 Source:

SUTTER COUNTY, CALIFORNIA
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2024-2025

FY 2022-23
 4/5/2024

750 Forbes Ave Allocations

Dept:1 Building Occupancy

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
65 6201 County Library	21,030	94.60%	\$3,294	\$0	\$3,294	\$0	\$3,294
243 6201-35 Library-Literacy Prg	1,200	5.40%	188	0	188	0	188
Subtotal	22,230	100.00%	3,482	0	3,482	0	3,482
Direct Bills					0		0
Total					\$3,482		\$3,482

Basis Units: Square Footage
 Source:

SUTTER COUNTY, CALIFORNIA
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2024-2025

FY 2022-23
 4/5/2024

Single Occupancy Bldgs Allocations

Dept:1 Building Occupancy

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
11 1700 Building Maintenance	3,634.61	2.71%	\$3,635	\$0	\$3,635	\$0	\$3,635
12 1101 Board of Supervisors	308.84	0.23%	309	0	309	0	309
14 1203 Assessor	62,866.98	46.85%	62,867	0	62,867	0	62,867
29 2201 Sheriff-Coroner	3,233.74	2.41%	3,234	0	3,234	0	3,234
34 2304 Probation	12,789.62	9.53%	12,790	0	12,790	0	12,790
35 2309 Bi-County Juvenile Hall	8,092.50	6.03%	8,093	0	8,093	0	8,093
37 2401-312 Emergency Services	6,126.09	4.56%	6,126	0	6,126	0	6,126
39 2601 Agricultural Commissioner	140.00	0.10%	140	0	140	0	140
48 2726 Animal Control	172.33	0.13%	172	0	172	0	172
53 4102-00 Mental Health	238.13	0.18%	238	0	238	0	238
65 6201 County Library	607.26	0.45%	607	0	607	0	607
67 7101 Parks and Recreation	7,123.51	5.31%	7,124	0	7,124	0	7,124
68 7201 Community Memorial Museum	2,428.90	1.81%	2,429	0	2,429	0	2,429
69 7203 Vets Memorial Community Bldg	19,195.92	14.30%	19,196	0	19,196	0	19,196
93 1103 Non-Departmental Expense	3,961.57	2.95%	3,962	0	3,962	0	3,962
245 7204 Ettl Hall	3,279.39	2.44%	3,279	0	3,279	0	3,279
Subtotal	134,199.39	100.00%	134,199	0	134,199	0	134,199
Direct Bills					0		0
Total					\$134,199		\$134,199

Basis Units: Depreciation Costs
 Source:

SUTTER COUNTY, CALIFORNIA
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2024-2025

FY 2022-23
 4/5/2024

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	\$8,466	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6 1201 Auditor-Controller	9,067	0	0	0	0	0	0	0	0	0
7 1202 Treasurer-Tax Collector	9,067	0	0	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	9,124	0	0	0	0	0	0	0	0	0
10 1401 Human Resources	17,059	0	0	0	0	0	0	0	0	0
11 1700 Building Maintenance	0	496	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	3,328	0	0	0	0	0	0	0	0	0
14 1203 Assessor	0	0	0	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	13,986	0	0	0	0
18 1920 Engineering Services	0	3,496	0	0	0	0	0	0	0	0
19 1922 Water Resources	0	409	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	2,961	0	0	0	50,131	0	0	0	0
30 2205 Sheriff-Boat Patrol	0	0	0	0	0	2,190	0	0	0	0
32 2301 Sheriff-County Jail	0	0	0	0	0	404,842	0	0	0	0
34 2304 Probation	0	0	0	0	0	0	0	0	0	0
35 2309 Bi-County Juvenile Hall	0	0	0	0	0	0	0	0	0	0
37 2401-312 Emergency Services	0	1,531	0	0	0	0	0	0	0	0
38 2402 Fire Services Administration	0	1,531	0	0	0	0	0	0	0	0
39 2601 Agricultural Commissioner	0	0	0	0	0	0	5,556	0	0	0
40 2706 Recorder	0	0	0	222	0	0	0	0	0	0
41 2709 Pub. Guardian/Conservator	0	0	0	0	0	0	0	0	25	0
42 2710 County Clerk	0	0	0	72	0	0	0	0	0	0
43 2721 Development Services	0	9,144	0	0	0	0	0	0	0	0
44 2724-24 Planning & Building	0	4,163	0	0	0	0	0	0	0	0
45 2724-31 Community Services Building	0	419	0	0	0	0	0	0	0	0
47 2725 Environmental Health	0	2,011	0	0	0	0	0	0	0	0
48 2726 Animal Control	0	0	0	0	0	0	0	0	0	0
53 4102-00 Mental Health	0	0	0	0	0	0	0	0	2,854	14,847
54 4103-10 Health	0	0	0	0	0	0	0	0	0	41,047
56 4120-00 Human Services Admin	0	0	544	0	0	0	0	0	0	0
58 4581 Information Technology ISF	0	0	184	0	0	0	0	0	0	0
62 5000 Trial Court Agency	0	0	0	0	384	0	0	0	0	0
63 5101-00 Welfare	0	0	0	0	101	0	0	0	0	0
65 6201 County Library	0	0	0	0	0	0	0	0	0	0
66 6301 Bi-County Farm Advisor	0	0	0	0	0	0	3,675	0	0	0
67 7101 Parks and Recreation	0	0	0	0	0	0	0	0	0	0
68 7201 Community Memorial Museum	0	0	0	0	0	0	0	0	0	0

SUTTER COUNTY, CALIFORNIA
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2024-2025

FY 2022-23
 4/5/2024

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
69 7203 Vets Memorial Community Bldg	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
93 1103 Non-Departmental Expense	0	0	384	0	0	0	0	0	0	0
99 2104 Grand Jury	0	0	113	0	0	0	0	0	0	0
102 2125-08 DA-Criminal Investigation	0	0	489	0	0	0	0	0	0	0
105 2127-00 Victim Services	0	7,438	0	0	0	0	0	0	0	0
230 5101-20 Welfare-Social Services	0	0	110	0	0	0	0	0	0	0
243 6201-35 Library-Literacy Prg	0	0	0	0	0	0	0	0	0	0
245 7204 Ettl Hall	0	0	0	0	0	0	0	0	0	0
Total	\$60,662	\$33,599	\$2,414	\$294	\$485	\$471,150	\$9,232	\$902	\$2,878	\$55,893

SUTTER COUNTY, CALIFORNIA
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2024-2025

FY 2022-23
 4/5/2024

Allocation Summary

Dept:1 Building Occupancy

Department	1435 Veterans Memorial	750 Forbes Ave	Single Occupancy Bldgs	Total
5 1102 County Administrator	\$0	\$0	\$0	\$8,466
6 1201 Auditor-Controller	0	0	0	9,067
7 1202 Treasurer-Tax Collector	0	0	0	9,067
8 1205 General Services Department	0	0	0	332
9 1301 County Counsel	0	0	0	9,124
10 1401 Human Resources	0	0	0	17,059
11 1700 Building Maintenance	0	0	3,635	4,700
12 1101 Board of Supervisors	0	0	309	4,858
13 1105 Clerk of the Board	0	0	0	3,328
14 1203 Assessor	0	0	62,867	62,867
16 1502 Elections	6,004	0	0	6,004
17 1600 Sheriff-Communications	0	0	0	13,986
18 1920 Engineering Services	0	0	0	3,496
19 1922 Water Resources	0	0	0	409
26 2125-01 DA-Criminal Division	0	0	0	589
29 2201 Sheriff-Coroner	0	0	3,234	56,326
30 2205 Sheriff-Boat Patrol	0	0	0	2,190
32 2301 Sheriff-County Jail	0	0	0	404,842
34 2304 Probation	0	0	12,790	12,790
35 2309 Bi-County Juvenile Hall	0	0	8,093	8,093
37 2401-312 Emergency Services	0	0	6,126	7,657
38 2402 Fire Services Administration	0	0	0	1,531
39 2601 Agricultural Commissioner	0	0	140	5,696
40 2706 Recorder	0	0	0	222
41 2709 Pub. Guardian/Conservator	0	0	0	25
42 2710 County Clerk	0	0	0	72
43 2721 Development Services	0	0	0	9,144
44 2724-24 Planning & Building	0	0	0	4,163
45 2724-31 Community Services Building	0	0	0	419
47 2725 Environmental Health	0	0	0	2,011
48 2726 Animal Control	0	0	172	172
53 4102-00 Mental Health	0	0	238	17,938
54 4103-10 Health	0	0	0	41,047
56 4120-00 Human Services Admin	0	0	0	544
58 4581 Information Technology ISF	0	0	0	184
62 5000 Trial Court Agency	0	0	0	384
63 5101-00 Welfare	0	0	0	101
65 6201 County Library	0	3,294	607	3,901
66 6301 Bi-County Farm Advisor	0	0	0	3,675
67 7101 Parks and Recreation	0	0	7,124	7,124
68 7201 Community Memorial Museum	0	0	2,429	2,429

SUTTER COUNTY, CALIFORNIA
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2024-2025

FY 2022-23
 4/5/2024

Allocation Summary

Dept:1 Building Occupancy

Department	1435 Veterans Memorial	750 Forbes Ave	Single Occupancy Bldgs	Total
69 7203 Vets Memorial Community Bldg	\$0	\$0	\$19,196	\$19,196
93 1103 Non-Departmental Expense	0	0	3,962	4,345
99 2104 Grand Jury	0	0	0	113
102 2125-08 DA-Criminal Investigation	0	0	0	489
105 2127-00 Victim Services	0	0	0	7,438
230 5101-20 Welfare-Social Services	0	0	0	110
243 6201-35 Library-Literacy Prg	0	188	0	188
245 7204 Ettl Hall	0	0	3,279	3,279
Total	\$6,004	\$3,482	\$134,199	\$781,193

**Sutter County, California
2 CFR Part 200 Cost Allocation Plan**

**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) is allocated out using straight-line depreciation to general fund county departments.

SUTTER COUNTY, CALIFORNIA
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2024-2025

FY 2022-23
 4/5/2024

A. Department Costs

Dept:2 Equipment Depreciation

Description		Amount	General Admin	Equip Deprec
<hr/>				
Personnel Costs				
Salaries	S	0	0	0
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>
Benefits	S	0	0	0
Subtotal - Personnel Costs		<hr/>	<hr/>	<hr/>
Services & Supplies Cost				
Depreciation Costs	P	1,151,091	0	1,151,091
Subtotal - Services & Supplies		<hr/>	<hr/>	<hr/>
Department Cost Total		1,151,091	0	1,151,091
Adjustments to Cost				
Subtotal - Adjustments		<hr/>	<hr/>	<hr/>
Total Costs After Adjustments		1,151,091	0	1,151,091
General Admin Distribution			0	0
Grand Total		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

SUTTER COUNTY, CALIFORNIA
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2024-2025

FY 2022-23
4/5/2024

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 2024-2025

FY 2022-23
 4/5/2024

Equip Deprec Allocations

Dept:2 Equipment Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 1201 Auditor-Controller	49,334	4.29%	\$49,334	\$0	\$49,334	\$0	\$49,334
7 1202 Treasurer-Tax Collector	131,557	11.43%	131,557	0	131,557	0	131,557
8 1205 General Services Department	7,429	0.65%	7,429	0	7,429	0	7,429
9 1301 County Counsel	962	0.08%	962	0	962	0	962
10 1401 Human Resources	2,868	0.25%	2,868	0	2,868	0	2,868
11 1700 Building Maintenance	43,289	3.76%	43,289	0	43,289	0	43,289
12 1101 Board of Supervisors	959	0.08%	959	0	959	0	959
14 1203 Assessor	151,275	13.14%	151,275	0	151,275	0	151,275
16 1502 Elections	20,740	1.80%	20,740	0	20,740	0	20,740
17 1600 Sheriff-Communications	154,072	13.38%	154,072	0	154,072	0	154,072
18 1920 Engineering Services	7,731	0.67%	7,731	0	7,731	0	7,731
19 1922 Water Resources	1,026	0.09%	1,026	0	1,026	0	1,026
25 2125 District Attorney	198	0.02%	198	0	198	0	198
26 2125-01 DA-Criminal Division	4,430	0.38%	4,430	0	4,430	0	4,430
29 2201 Sheriff-Coroner	347,604	30.20%	347,604	0	347,604	0	347,604
32 2301 Sheriff-County Jail	46,970	4.08%	46,970	0	46,970	0	46,970
34 2304 Probation	24,263	2.11%	24,263	0	24,263	0	24,263
37 2401-312 Emergency Services	9,775	0.85%	9,775	0	9,775	0	9,775
39 2601 Agricultural Commissioner	65,147	5.66%	65,147	0	65,147	0	65,147
40 2706 Recorder	13,534	1.18%	13,534	0	13,534	0	13,534
43 2721 Development Services	8,879	0.77%	8,879	0	8,879	0	8,879
45 2724-31 Community Services Building	4,696	0.41%	4,696	0	4,696	0	4,696
46 2724-32 Code Enforcement Svcs	13,952	1.21%	13,952	0	13,952	0	13,952
47 2725 Environmental Health	4,696	0.41%	4,696	0	4,696	0	4,696
49 2727 CUPA	1,767	0.15%	1,767	0	1,767	0	1,767
54 4103-10 Health	11,505	1.00%	11,505	0	11,505	0	11,505
56 4120-00 Human Services Admin	4,128	0.36%	4,128	0	4,128	0	4,128
63 5101-00 Welfare	2,930	0.25%	2,930	0	2,930	0	2,930
65 6201 County Library	6,365	0.55%	6,365	0	6,365	0	6,365
66 6301 Bi-County Farm Advisor	1,808	0.16%	1,808	0	1,808	0	1,808
67 7101 Parks and Recreation	539	0.05%	539	0	539	0	539
102 2125-08 DA-Criminal Investigation	5,986	0.52%	5,986	0	5,986	0	5,986
107 2204 Sheriff's Trn Cnt	678	0.06%	678	0	678	0	678
Subtotal	1,151,092	100.00%	1,151,091	0	1,151,091	0	1,151,091
Direct Bills					0		0
Total					\$1,151,091		\$1,151,091

Basis Units: Depreciation
 Source:

SUTTER COUNTY, CALIFORNIA
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2024-2025

FY 2022-23
 4/5/2024

Allocation Summary

Dept:2 Equipment Depreciation

Department	Equip Deprec	Total
6 1201 Auditor-Controller	\$49,334	\$49,334
7 1202 Treasurer-Tax Collector	131,557	131,557
8 1205 General Services Department	7,429	7,429
9 1301 County Counsel	962	962
10 1401 Human Resources	2,868	2,868
11 1700 Building Maintenance	43,289	43,289
12 1101 Board of Supervisors	959	959
14 1203 Assessor	151,275	151,275
16 1502 Elections	20,740	20,740
17 1600 Sheriff-Communications	154,072	154,072
18 1920 Engineering Services	7,731	7,731
19 1922 Water Resources	1,026	1,026
25 2125 District Attorney	198	198
26 2125-01 DA-Criminal Division	4,430	4,430
29 2201 Sheriff-Coroner	347,604	347,604
32 2301 Sheriff-County Jail	46,970	46,970
34 2304 Probation	24,263	24,263
37 2401-312 Emergency Services	9,775	9,775
39 2601 Agricultural Commissioner	65,147	65,147
40 2706 Recorder	13,534	13,534
43 2721 Development Services	8,879	8,879
45 2724-31 Community Services Building	4,696	4,696
46 2724-32 Code Enforcement Svcs	13,952	13,952
47 2725 Environmental Health	4,696	4,696
49 2727 CUPA	1,767	1,767
54 4103-10 Health	11,505	11,505
56 4120-00 Human Services Admin	4,128	4,128
63 5101-00 Welfare	2,930	2,930
65 6201 County Library	6,365	6,365
66 6301 Bi-County Farm Advisor	1,808	1,808
67 7101 Parks and Recreation	539	539
102 2125-08 DA-Criminal Investigation	5,986	5,986
107 2204 Sheriff's Trn Cnt	678	678
Total	\$1,151,091	\$1,151,091

**Sutter County, California
2 CFR Part 200 Cost Allocation Plan**

**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.

SUTTER COUNTY, CALIFORNIA
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2024-2025

FY 2022-23
 4/5/2024

A. Department Costs

Dept:3 Tax Assessment

Description		Amount	General Admin	Tax Assessment
<hr/>				
Personnel Costs				
Salaries	S	0	0	0
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>
Benefits	S	0	0	0
Subtotal - Personnel Costs		<hr/> 0	<hr/> 0	<hr/> 0
Services & Supplies Cost				
Assessment Charges	P	58,021	0	58,021
Subtotal - Services & Supplies		<hr/> 58,021	<hr/> 0	<hr/> 58,021
Department Cost Total		58,021	0	58,021
Adjustments to Cost				
Subtotal - Adjustments		<hr/> 0	<hr/> 0	<hr/> 0
Total Costs After Adjustments		58,021	0	58,021
General Admin Distribution			0	0
Grand Total		<hr/> <hr/> \$58,021	<hr/> <hr/> \$58,021	

SUTTER COUNTY, CALIFORNIA
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2024-2025

FY 2022-23
4/5/2024

B. Incoming Costs - (Default Spread Expense%)

Dept:3 Tax Assessment

No Indirect Costs

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SUTTER COUNTY, CALIFORNIA
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2024-2025

FY 2022-23
 4/5/2024

Tax Assessment Allocations

Dept:3 Tax Assessment

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 1102 County Administrator	319.11	0.55%	\$319	\$0	\$319	\$0	\$319
6 1201 Auditor-Controller	341.75	0.59%	342	0	342	0	342
7 1202 Treasurer-Tax Collector	341.75	0.59%	342	0	342	0	342
8 1205 General Services Department	391.25	0.67%	391	0	391	0	391
9 1301 County Counsel	343.91	0.59%	344	0	344	0	344
10 1401 Human Resources	642.98	1.11%	643	0	643	0	643
11 1700 Building Maintenance	1,755.91	3.03%	1,756	0	1,756	0	1,756
12 1101 Board of Supervisors	543.69	0.94%	544	0	544	0	544
13 1105 Clerk of the Board	125.45	0.22%	125	0	125	0	125
14 1203 Assessor	1,318.41	2.27%	1,318	0	1,318	0	1,318
17 1600 Sheriff-Communications	427.16	0.74%	427	0	427	0	427
18 1920 Engineering Services	289.99	0.50%	290	0	290	0	290
19 1922 Water Resources	33.88	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	1,776.67	3.06%	1,777	0	1,777	0	1,777
30 2205 Sheriff-Boat Patrol	66.87	0.12%	67	0	67	0	67
32 2301 Sheriff-County Jail	13,246.63	22.83%	13,247	0	13,247	0	13,247
34 2304 Probation	1,626.56	2.80%	1,627	0	1,627	0	1,627
37 2401-312 Emergency Services	127.04	0.22%	127	0	127	0	127
38 2402 Fire Services Administration	127.04	0.22%	127	0	127	0	127
39 2601 Agricultural Commissioner	994.14	1.71%	994	0	994	0	994
40 2706 Recorder	500.65	0.86%	501	0	501	0	501
41 2709 Pub. Guardian/Conservator	35.15	0.06%	35	0	35	0	35
42 2710 County Clerk	162.43	0.28%	162	0	162	0	162
43 2721 Development Services	758.51	1.31%	759	0	759	0	759
44 2724-24 Planning & Building	345.21	0.59%	345	0	345	0	345
45 2724-31 Community Services Building	34.72	0.06%	35	0	35	0	35
47 2725 Environmental Health	166.85	0.29%	167	0	167	0	167
53 4102-00 Mental Health	6,294.85	10.85%	6,295	0	6,295	0	6,295
54 4103-10 Health	6,131.02	10.57%	6,131	0	6,131	0	6,131
56 4120-00 Human Services Admin	903.32	1.56%	903	0	903	0	903
58 4581 Information Technology ISF	1,059.86	1.83%	1,060	0	1,060	0	1,060
62 5000 Trial Court Agency	2,238.51	3.86%	2,239	0	2,239	0	2,239
63 5101-00 Welfare	2,078.13	3.58%	2,078	0	2,078	0	2,078
65 6201 County Library	2,937.27	5.06%	2,937	0	2,937	0	2,937
66 6301 Bi-County Farm Advisor	657.62	1.13%	658	0	658	0	658
68 7201 Community Memorial Museum	1,473.66	2.54%	1,474	0	1,474	0	1,474
69 7203 Vets Memorial Community Bldg	3,150.30	5.43%	3,150	0	3,150	0	3,150
93 1103 Non-Departmental Expense	1,322.23	2.28%	1,322	0	1,322	0	1,322
99 2104 Grand Jury	188.22	0.32%	188	0	188	0	188
102 2125-08 DA-Criminal Investigation	812.50	1.40%	812	0	812	0	812
105 2127-00 Victim Services	616.91	1.06%	617	0	617	0	617

SUTTER COUNTY, CALIFORNIA
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2024-2025

FY 2022-23
 4/5/2024

Tax Assessment Allocations

Dept:3 Tax Assessment

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
230 5101-20 Welfare-Social Services	182.89	0.32%	\$183	\$0	\$183	\$0	\$183
243 6201-35 Library-Literacy Prg	152.39	0.26%	152	0	152	0	152
Subtotal	58,021.22	100.00%	58,021	0	58,021	0	58,021
Direct Bills					0		0
Total					\$58,021		\$58,021

Basis Units: County Cost
 Source:

SUTTER COUNTY, CALIFORNIA
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2024-2025

FY 2022-23
4/5/2024

Allocation Summary

Dept:3 Tax Assessment

Department	Tax Assessment	Total
5 1102 County Administrator	\$319	\$319
6 1201 Auditor-Controller	342	342
7 1202 Treasurer-Tax Collector	342	342
8 1205 General Services Department	391	391
9 1301 County Counsel	344	344
10 1401 Human Resources	643	643
11 1700 Building Maintenance	1,756	1,756
12 1101 Board of Supervisors	544	544
13 1105 Clerk of the Board	125	125
14 1203 Assessor	1,318	1,318
17 1600 Sheriff-Communications	427	427
18 1920 Engineering Services	290	290
19 1922 Water Resources	34	34
26 2125-01 DA-Criminal Division	978	978
29 2201 Sheriff-Coroner	1,777	1,777
30 2205 Sheriff-Boat Patrol	67	67
32 2301 Sheriff-County Jail	13,247	13,247
34 2304 Probation	1,627	1,627
37 2401-312 Emergency Services	127	127
38 2402 Fire Services Administration	127	127
39 2601 Agricultural Commissioner	994	994
40 2706 Recorder	501	501
41 2709 Pub. Guardian/Conservator	35	35
42 2710 County Clerk	162	162
43 2721 Development Services	759	759
44 2724-24 Planning & Building	345	345
45 2724-31 Community Services Building	35	35
47 2725 Environmental Health	167	167
53 4102-00 Mental Health	6,295	6,295
54 4103-10 Health	6,131	6,131
56 4120-00 Human Services Admin	903	903
58 4581 Information Technology ISF	1,060	1,060
62 5000 Trial Court Agency	2,239	2,239
63 5101-00 Welfare	2,078	2,078
65 6201 County Library	2,937	2,937
66 6301 Bi-County Farm Advisor	658	658
68 7201 Community Memorial Museum	1,474	1,474
69 7203 Vets Memorial Community Bldg	3,150	3,150
93 1103 Non-Departmental Expense	1,322	1,322
99 2104 Grand Jury	188	188
102 2125-08 DA-Criminal Investigation	812	812

SUTTER COUNTY, CALIFORNIA
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2024-2025

FY 2022-23
4/5/2024

Allocation Summary

Dept:3 Tax Assessment

Department	Tax Assessment	Total
105 2127-00 Victim Services	\$617	\$617
230 5101-20 Welfare-Social Services	183	183
243 6201-35 Library-Literacy Prg	152	152
Total	<u><u>\$58,021</u></u>	<u><u>\$58,021</u></u>

**Sutter County, California
2 CFR Part 200 Cost Allocation Plan**

**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.

SUTTER COUNTY, CALIFORNIA
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2024-2025

FY 2022-23
 4/5/2024

A. Department Costs

Dept:4 External Audit

Description		Amount	General Admin	External Audit	Direct Identified
Personnel Costs					
Salaries	S	0	0	0	0
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>	<i>.00%</i>
Benefits	S	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0
Services & Supplies Cost					
Audit Costs	P	78,637	0	31,023	47,614
Subtotal - Services & Supplies		78,637	0	31,023	47,614
Department Cost Total		78,637	0	31,023	47,614
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		78,637	0	31,023	47,614
General Admin Distribution			0	0	0
Grand Total		\$78,637		\$31,023	\$47,614

SUTTER COUNTY, CALIFORNIA
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2024-2025

FY 2022-23
4/5/2024

B. Incoming Costs - (Default Spread Expense%)

Dept:4 External Audit

No Indirect Costs

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SUTTER COUNTY, CALIFORNIA
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2024-2025

FY 2022-23
4/5/2024

External Audit Allocations

Dept:4 External Audit

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 1102 County Administrator	217	0.54%	\$168	\$0	\$168	\$0	\$168
6 1201 Auditor-Controller	288	0.72%	223	0	223	0	223
7 1202 Treasurer-Tax Collector	273	0.68%	212	0	212	0	212
8 1205 General Services Department	238	0.59%	185	0	185	0	185
9 1301 County Counsel	318	0.79%	247	0	247	0	247
10 1401 Human Resources	289	0.72%	224	0	224	0	224
11 1700 Building Maintenance	2,383	5.96%	1,847	0	1,847	0	1,847
12 1101 Board of Supervisors	238	0.59%	185	0	185	0	185
13 1105 Clerk of the Board	134	0.33%	104	0	104	0	104
14 1203 Assessor	140	0.35%	109	0	109	0	109
15 1204 Revenue Collection	841	2.10%	652	0	652	0	652
16 1502 Elections	484	1.21%	375	0	375	0	375
17 1600 Sheriff-Communications	376	0.94%	291	0	291	0	291
18 1920 Engineering Services	257	0.64%	199	0	199	0	199
19 1922 Water Resources	53	0.13%	41	0	41	0	41
20 1925 Emergency Management	13	0.03%	10	0	10	0	10
22 2103 Sheriff's Court Bailiffs	32	0.08%	25	0	25	0	25
23 2106 Public Defender	309	0.77%	240	0	240	0	240
24 2112 Consolidated Courts	159	0.40%	123	0	123	0	123
26 2125-01 DA-Criminal Division	356	0.89%	276	0	276	0	276
29 2201 Sheriff-Coroner	1,133	2.83%	878	0	878	0	878
30 2205 Sheriff-Boat Patrol	73	0.18%	57	0	57	0	57
31 2208 Sheriff-Live Oak Contract	114	0.28%	88	0	88	0	88
32 2301 Sheriff-County Jail	891	2.23%	691	0	691	0	691
34 2304 Probation	1,330	3.32%	1,031	0	1,031	0	1,031
35 2309 Bi-County Juvenile Hall	14	0.03%	11	0	11	0	11
37 2401-312 Emergency Services	270	0.67%	209	0	209	0	209
38 2402 Fire Services Administration	202	0.50%	157	0	157	0	157
39 2601 Agricultural Commissioner	411	1.03%	319	0	319	0	319
40 2706 Recorder	249	0.62%	193	0	193	0	193
41 2709 Pub. Guardian/Conservator	156	0.39%	121	0	121	0	121
42 2710 County Clerk	228	0.57%	177	0	177	0	177
43 2721 Development Services	213	0.53%	165	0	165	0	165
44 2724-24 Planning & Building	238	0.59%	185	0	185	0	185
45 2724-31 Community Services Building	1,212	3.03%	940	0	940	0	940
46 2724-32 Code Enforcement Svcs	149	0.37%	116	0	116	0	116
47 2725 Environmental Health	196	0.49%	152	0	152	0	152
48 2726 Animal Control	3	0.01%	2	0	2	0	2
49 2727 CUPA	39	0.10%	30	0	30	0	30
50 3100 Road	1,142	2.85%	885	0	885	0	885
51 3200 County Airport	18	0.04%	14	0	14	0	14
52 3300 Transportation Development	3	0.01%	2	0	2	0	2

SUTTER COUNTY, CALIFORNIA
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2024-2025

FY 2022-23
 4/5/2024

External Audit Allocations

Dept:4 External Audit

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
53 4102-00 Mental Health	138	0.34%	\$107	\$0	\$107	\$0	\$107
54 4103-10 Health	457	1.14%	354	0	354	0	354
55 4104-00 Mental Health Service Act	10	0.02%	8	0	8	0	8
56 4120-00 Human Services Admin	218	0.54%	169	0	169	0	169
57 4580 Fleet Management ISF	1,604	4.01%	1,244	0	1,244	0	1,244
58 4581 Information Technology ISF	516	1.29%	400	0	400	0	400
59 4590 Liability Insurance ISF	21	0.05%	16	0	16	0	16
60 4591 Workers' Comp. Ins. ISF	26	0.06%	20	0	20	0	20
61 4595 Employee Wellness Services	72	0.18%	56	0	56	0	56
63 5101-00 Welfare	1,561	3.90%	1,210	0	1,210	0	1,210
64 5200 IHSS Public Authority	232	0.58%	180	0	180	0	180
65 6201 County Library	584	1.46%	453	0	453	0	453
66 6301 Bi-County Farm Advisor	209	0.52%	162	0	162	0	162
67 7101 Parks and Recreation	162	0.40%	126	0	126	0	126
68 7201 Community Memorial Museum	122	0.30%	95	0	95	0	95
69 7203 Vets Memorial Community Bldg	84	0.21%	65	0	65	0	65
70 0112 Child Supp Serv Reimb/Adjustme	45	0.11%	35	0	35	0	35
71 0140 County Local Revenue Fund	18	0.04%	14	0	14	0	14
73 0184 Sheriff Inmate Welfare	258	0.64%	200	0	200	0	200
75 0252 Emergency Medical Service	3	0.01%	2	0	2	0	2
76 0253 RLF CDBG Housing Rehabilitatio	2	0.00%	2	0	2	0	2
81 0301 County Service Area G	3	0.01%	2	0	2	0	2
82 0305 County Service Area F	1,605	4.01%	1,244	0	1,244	0	1,244
83 0309 County Service Area C	181	0.45%	140	0	140	0	140
84 0311 County Service Area D	222	0.55%	172	0	172	0	172
86 0321 Lo Canal Operations & Maintence	8	0.02%	6	0	6	0	6
91 0340 Co Consolid St Lighting District	13	0.03%	10	0	10	0	10
92 0395 Rio Ramaza Comm. Serv District	42	0.10%	33	0	33	0	33
93 1103 Non-Departmental Expense	1,233	3.08%	956	0	956	0	956
94 1209 General Revenues	2	0.00%	2	0	2	0	2
95 1801 Plant Acquisition	55	0.14%	43	0	43	0	43
96 1803 Capital Projects	1	0.00%	1	0	1	0	1
98 1923 Flood Control	12	0.03%	9	0	9	0	9
99 2104 Grand Jury	77	0.19%	60	0	60	0	60
100 2109 Trial Court Funding	18	0.04%	14	0	14	0	14
102 2125-08 DA-Criminal Investigation	165	0.41%	128	0	128	0	128
104 2125-72 Local Community Correction A	5	0.01%	4	0	4	0	4
105 2127-00 Victim Services	413	1.03%	320	0	320	0	320
106 2202 Net 5-Sheriff	1	0.00%	1	0	1	0	1
109 2303 Delinquency Prevention Commis	6	0.01%	5	0	5	0	5
111 2703 Fish & Game Propagation	24	0.06%	19	0	19	0	19
112 2711 Domestic Violence Centers	3	0.01%	2	0	2	0	2

SUTTER COUNTY, CALIFORNIA
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2024-2025

FY 2022-23
 4/5/2024

External Audit Allocations

Dept:4 External Audit

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
114 3000 Urban area Resident St Lightning	12	0.03%	\$9	\$0	\$9	\$0	\$9
115 4102-01 Mental Health-Admin Support	628	1.57%	487	0	487	0	487
117 4102-03 Mental Health-Crisis Clinic	420	1.05%	326	0	326	0	326
118 4102-04 Mental Health-Community Ser	63	0.16%	49	0	49	0	49
119 4102-07 Mental Health-Inpatient	1,100	2.75%	853	0	853	0	853
122 4102-10 Mental Health-Non IMD	1	0.00%	1	0	1	0	1
127 4102-16 Mental Health-Outpatient/Adu	983	2.46%	762	0	762	0	762
128 4102-17 Mental Health-Outpatient/Chik	597	1.49%	463	0	463	0	463
133 4102-26 Mental Health-Sutter County E	248	0.62%	192	0	192	0	192
141 4102-41 Mental Health-Alcohol Admin	348	0.87%	270	0	270	0	270
142 4102-42 Mental Health-Prevention	327	0.82%	254	0	254	0	254
144 4102-48 Mental Health-Sutter Co CW [	233	0.58%	181	0	181	0	181
146 4102-51 Mental Health-OFC	390	0.97%	302	0	302	0	302
149 4102-54 Mental Health-First Steps	448	1.12%	347	0	347	0	347
150 4102-58 Mental Health-Drug Court SC	274	0.68%	212	0	212	0	212
153 4102-65 Mental Health-UR/QI Program	296	0.74%	229	0	229	0	229
155 4102-72 Mental Health-Local Comm Cc	257	0.64%	199	0	199	0	199
158 4102-82 Mental Health-Forensic	299	0.75%	232	0	232	0	232
159 4102-701 Mental Health-Youth and Far	72	0.18%	56	0	56	0	56
160 4102-702 Mental Health-Yourth & Fam	38	0.09%	29	0	29	0	29
161 4102-704 Mental Health-Adult FSP Ser	45	0.11%	35	0	35	0	35
162 4102-705 Mental Health-Adult Non-FSF	74	0.18%	57	0	57	0	57
163 4102-706 Mental Health-Ethnic Outrea	73	0.18%	57	0	57	0	57
164 4102-707 Mental Health-MHSA Homek	1	0.00%	1	0	1	0	1
165 4102-712 Mental Health-Community Pr	70	0.17%	54	0	54	0	54
167 4102-715 Mental Health-Work Educatio	1	0.00%	1	0	1	0	1
168 4102-716 Mental Health-Innovation	1	0.00%	1	0	1	0	1
169 4102-717 Mental Health-Administrative	38	0.09%	29	0	29	0	29
172 4103-20 Health-CCS	47	0.12%	36	0	36	0	36
173 4103-22 Health-Homeless Pilot	6	0.01%	5	0	5	0	5
174 4103-26 Health-MCH	38	0.09%	29	0	29	0	29
175 4103-29 Health-Foster Care	17	0.04%	13	0	13	0	13
176 4103-30 Health-Nursing Admin	7	0.02%	5	0	5	0	5
177 4103-31 Health-CHDP	30	0.07%	23	0	23	0	23
178 4103-33 Health-CMSP Local Health Cc	24	0.06%	19	0	19	0	19
179 4103-35 Health-Field Nursing	86	0.21%	67	0	67	0	67
180 4103-36 Health-Bioterrorism	24	0.06%	19	0	19	0	19
181 4103-37 Health-Pandemic Flu Prepare	16	0.04%	12	0	12	0	12
182 4103-38 Health-Acute Communicable I	106	0.26%	82	0	82	0	82
183 4103-39 Health-Immunization Grant	49	0.12%	38	0	38	0	38
184 4103-40 Health-WIC Nutrition	99	0.25%	77	0	77	0	77
186 4103-45 Health-WIC Breast Feeding P	15	0.04%	12	0	12	0	12

SUTTER COUNTY, CALIFORNIA
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2024-2025

FY 2022-23
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External Audit Allocations

Dept:4 External Audit

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
188 4103-50 Health-Laboratory	36	0.09%	\$28	\$0	\$28	\$0	\$28
192 4103-55 Health-Lead Poisoning	7	0.02%	5	0	5	0	5
193 4103-56 Health-St Tuberculosis Grant	1	0.00%	1	0	1	0	1
196 4103-60 Health-Health Education	14	0.03%	11	0	11	0	11
198 4103-65 Health-Community Chronic Di	6	0.01%	5	0	5	0	5
199 4103-66 Health-Supp Nutritional Asst F	20	0.05%	16	0	16	0	16
202 4103-69 Health - Oral Care	25	0.06%	19	0	19	0	19
203 4103-78 Health-Injury Prevention	5	0.01%	4	0	4	0	4
204 4103-81 Health-Public Health Clinic	8	0.02%	6	0	6	0	6
207 4103-99 Health-Tobacco Control	17	0.04%	13	0	13	0	13
210 4120-12 Children & Families	12	0.03%	9	0	9	0	9
212 4121-758 Homeless Better Way Prog	150	0.37%	116	0	116	0	116
213 4134-00 Jail Medical	45	0.11%	35	0	35	0	35
214 4134-72 Jail Medical-LCC	3	0.01%	2	0	2	0	2
224 4400 Sutter Co Waterworks Dist #1	113	0.28%	88	0	88	0	88
225 5101-05 Welfare-Social Workers Empy	279	0.70%	216	0	216	0	216
226 5101-06 Family Urgent Response Syst	12	0.03%	9	0	9	0	9
227 5101-07 Welfare-Program Support	42	0.10%	33	0	33	0	33
228 5101-10 Welfare-Admin Support	583	1.46%	452	0	452	0	452
229 5101-15 Welfare-Public Authority	1	0.00%	1	0	1	0	1
230 5101-20 Welfare-Social Services	881	2.20%	683	0	683	0	683
231 5101-26 Homeless Support Prog	14	0.03%	11	0	11	0	11
232 5101-30 Welfare-Eligibility & Nonservic	346	0.86%	268	0	268	0	268
233 5101-35 Welfare-Welfare Fraud	72	0.18%	56	0	56	0	56
234 5101-40 Welfare-Clerical Support	1	0.00%	1	0	1	0	1
235 5101-45 Welfare-Adults	147	0.37%	114	0	114	0	114
241 5502 OEM FY19Pub Safty Powershutc	7	0.02%	5	0	5	0	5
242 5601 Veterans Service Officer	1	0.00%	1	0	1	0	1
243 6201-35 Library-Literacy Prg	7	0.02%	5	0	5	0	5
245 7204 Ettl Hall	41	0.10%	32	0	32	0	32
328 4103-765 ELC Enhncng Det Exp	54	0.13%	42	0	42	0	42
329 4103-92 COVID19 Elc Enhncng Det	35	0.09%	27	0	27	0	27
330 4103-93 COVID19 Vaccince Clinic	12	0.03%	9	0	9	0	9
331 4121-00 Homeless Services	1	0.00%	1	0	1	0	1
335 4121-756 Housing & Disability Advocac	31	0.08%	24	0	24	0	24
336 4121-759 Homeless Tent Camping Site	38	0.09%	29	0	29	0	29
338 4121-762 Homeless Operations	97	0.24%	75	0	75	0	75
339 4121-763 Homeless Sv ESG-CV2	3	0.01%	2	0	2	0	2
340 4121-764 CARES CSBG	6	0.01%	5	0	5	0	5
343 4103-72 CDPH Dis WF Develop	2	0.00%	2	0	2	0	2
345 4104-701 Youth & Family FSP Svcs	457	1.14%	354	0	354	0	354
346 4104-702 Youth & Family Non-FSP Sv	233	0.58%	181	0	181	0	181

SUTTER COUNTY, CALIFORNIA
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2024-2025

FY 2022-23
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External Audit Allocations

Dept:4 External Audit

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
347 4104-704 Adult FSP Svcs	296	0.74%	\$229	\$0	\$229	\$0	\$229
348 4104-705 Adult Non FSP Svcs	483	1.21%	374	0	374	0	374
349 4104-706 Ethnic Outreach Svcs	439	1.10%	340	0	340	0	340
350 4104-712 Community Prevention team	569	1.42%	441	0	441	0	441
351 4104-717 Administrative	234	0.58%	181	0	181	0	181
352 2125-11 CA Witness Relocation & Assi	4	0.01%	3	0	3	0	3
354 4121-59 COVID 19-CMSP Cerg	1	0.00%	1	0	1	0	1
355 4121-750 Homeless Housing & Preven	2	0.00%	2	0	2	0	2
356 4121-765 ELC Enhancing Detectn Exp	7	0.02%	5	0	5	0	5
357 4121-90 COVID CDSS Proj Roomkey	13	0.03%	10	0	10	0	10
359 4103-06 Mental Health-Future of PH-0!	4	0.01%	3	0	3	0	3
360 4103-17 Health-SYSHCN	49	0.12%	38	0	38	0	38
363 4104-703 Transition Age Youth FSP	3	0.01%	2	0	2	0	2
366 4104-707 MHSA Homeless & Housing	4	0.01%	3	0	3	0	3
367 4104-715 Work Education & Training	1	0.00%	1	0	1	0	1
368 4104-716 Innovation	26	0.06%	20	0	20	0	20
369 4121-33 CMSP Local Health Connectic	2	0.00%	2	0	2	0	2
Subtotal	40,016	100.00%	31,023	0	31,023	0	31,023
Direct Bills					0		0
Total					\$31,023		\$31,023

Basis Units: Number of Warrants
 Source:

SUTTER COUNTY, CALIFORNIA
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2024-2025

FY 2022-23
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Direct Identified Allocations

Dept:4 External Audit

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
50 3100 Road	3,178	6.67%	\$3,178	\$(3,178)	\$0	\$0	\$0
53 4102-00 Mental Health	12,122	25.46%	12,122	(12,122)	0	0	0
57 4580 Fleet Management ISF	2,000	4.20%	2,000	(2,000)	0	0	0
58 4581 Information Technology ISF	3,000	6.30%	3,000	(3,000)	0	0	0
59 4590 Liability Insurance ISF	2,000	4.20%	2,000	(2,000)	0	0	0
60 4591 Workers' Comp. Ins. ISF	2,000	4.20%	2,000	(2,000)	0	0	0
63 5101-00 Welfare	23,314	48.96%	23,314	(23,314)	0	0	0
Subtotal	47,614	100.00%	47,614	(47,614)	0	0	0
Direct Bills					47,614		47,614
Total					\$47,614		\$47,614

Basis Units: Direct Identified
 Source:

SUTTER COUNTY, CALIFORNIA
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2024-2025

FY 2022-23
 4/5/2024

Allocation Summary

Dept:4 External Audit

Department	External Audit	Direct Identified	Total
0 Direct Billed	\$0	\$47,614	\$47,614
5 1102 County Administrator	168	0	168
6 1201 Auditor-Controller	223	0	223
7 1202 Treasurer-Tax Collector	212	0	212
8 1205 General Services Department	185	0	185
9 1301 County Counsel	247	0	247
10 1401 Human Resources	224	0	224
11 1700 Building Maintenance	1,847	0	1,847
12 1101 Board of Supervisors	185	0	185
13 1105 Clerk of the Board	104	0	104
14 1203 Assessor	109	0	109
15 1204 Revenue Collection	652	0	652
16 1502 Elections	375	0	375
17 1600 Sheriff-Communications	291	0	291
18 1920 Engineering Services	199	0	199
19 1922 Water Resources	41	0	41
20 1925 Emergency Management	10	0	10
22 2103 Sheriff's Court Bailiffs	25	0	25
23 2106 Public Defender	240	0	240
24 2112 Consolidated Courts	123	0	123
26 2125-01 DA-Criminal Division	276	0	276
29 2201 Sheriff-Coroner	878	0	878
30 2205 Sheriff-Boat Patrol	57	0	57
31 2208 Sheriff-Live Oak Contract	88	0	88
32 2301 Sheriff-County Jail	691	0	691
34 2304 Probation	1,031	0	1,031
35 2309 Bi-County Juvenile Hall	11	0	11
37 2401-312 Emergency Services	209	0	209
38 2402 Fire Services Administration	157	0	157
39 2601 Agricultural Commissioner	319	0	319
40 2706 Recorder	193	0	193
41 2709 Pub. Guardian/Conservator	121	0	121
42 2710 County Clerk	177	0	177
43 2721 Development Services	165	0	165
44 2724-24 Planning & Building	185	0	185
45 2724-31 Community Services Building	940	0	940
46 2724-32 Code Enforcement Srvs	116	0	116
47 2725 Environmental Health	152	0	152
48 2726 Animal Control	2	0	2
49 2727 CUPA	30	0	30
50 3100 Road	885	0	885

SUTTER COUNTY, CALIFORNIA
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2024-2025

FY 2022-23
4/5/2024

Allocation Summary

Dept:4 External Audit

Department	External Audit	Direct Identified	Total
51 3200 County Airport	\$14	\$0	\$14
52 3300 Transportation Development	2	0	2
53 4102-00 Mental Health	107	0	107
54 4103-10 Health	354	0	354
55 4104-00 Mental Health Service Act	8	0	8
56 4120-00 Human Services Admin	169	0	169
57 4580 Fleet Management ISF	1,244	0	1,244
58 4581 Information Technology ISF	400	0	400
59 4590 Liability Insurance ISF	16	0	16
60 4591 Workers' Comp. Ins. ISF	20	0	20
61 4595 Employee Wellness Services	56	0	56
63 5101-00 Welfare	1,210	0	1,210
64 5200 IHSS Public Authority	180	0	180
65 6201 County Library	453	0	453
66 6301 Bi-County Farm Advisor	162	0	162
67 7101 Parks and Recreation	126	0	126
68 7201 Community Memorial Museum	95	0	95
69 7203 Vets Memorial Community Bldg	65	0	65
70 0112 Child Supp Serv Reimb/Adjustme	35	0	35
71 0140 County Local Revenue Fund	14	0	14
73 0184 Sheriff Inmate Welfare	200	0	200
75 0252 Emergency Medical Service	2	0	2
76 0253 RLF CDBG Housing Rehabilitatio	2	0	2
81 0301 County Service Area G	2	0	2
82 0305 County Service Area F	1,244	0	1,244
83 0309 County Service Area C	140	0	140
84 0311 County Service Area D	172	0	172
86 0321 Lo Canal Operations & Maintence	6	0	6
91 0340 Co Consolid St Lighting District	10	0	10
92 0395 Rio Ramaza Comm. Serv District	33	0	33
93 1103 Non-Departmental Expense	956	0	956
94 1209 General Revenues	2	0	2
95 1801 Plant Acquisition	43	0	43
96 1803 Capital Projects	1	0	1
98 1923 Flood Control	9	0	9
99 2104 Grand Jury	60	0	60
100 2109 Trial Court Funding	14	0	14
102 2125-08 DA-Criminal Investigation	128	0	128
104 2125-72 Local Community Correction A	4	0	4
105 2127-00 Victim Services	320	0	320
106 2202 Net 5-Sheriff	1	0	1

SUTTER COUNTY, CALIFORNIA
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2024-2025

FY 2022-23
 4/5/2024

Allocation Summary

Dept:4 External Audit

Department	External Audit	Direct Identified	Total
109 2303 Delinquency Prevention Commis	\$5	\$0	\$5
111 2703 Fish & Game Propagation	19	0	19
112 2711 Domestic Violence Centers	2	0	2
114 3000 Urban area Resident St Lightning	9	0	9
115 4102-01 Mental Health-Admin Support	487	0	487
117 4102-03 Mental Health-Crisis Clinic	326	0	326
118 4102-04 Mental Health-Community Ser	49	0	49
119 4102-07 Mental Health-Inpatient	853	0	853
122 4102-10 Mental Health-Non IMD	1	0	1
127 4102-16 Mental Health-Outpatient/Adu	762	0	762
128 4102-17 Mental Health-Outpatient/Chik	463	0	463
133 4102-26 Mental Health-Sutter County E	192	0	192
141 4102-41 Mental Health-Alcohol Admin	270	0	270
142 4102-42 Mental Health-Prevention	254	0	254
144 4102-48 Mental Health-Sutter Co CW [	181	0	181
146 4102-51 Mental Health-OFC	302	0	302
149 4102-54 Mental Health-First Steps	347	0	347
150 4102-58 Mental Health-Drug Court SC	212	0	212
153 4102-65 Mental Health-UR/QI Program	229	0	229
155 4102-72 Mental Health-Local Comm Cc	199	0	199
158 4102-82 Mental Health-Forensic	232	0	232
159 4102-701 Mental Health-Youth and Far	56	0	56
160 4102-702 Mental Health-Youth & Fam	29	0	29
161 4102-704 Mental Health-Adult FSP Ser	35	0	35
162 4102-705 Mental Health-Adult Non-FSP	57	0	57
163 4102-706 Mental Health-Ethnic Outrea	57	0	57
164 4102-707 Mental Health-MHSA Homek	1	0	1
165 4102-712 Mental Health-Community Pr	54	0	54
167 4102-715 Mental Health-Work Educatc	1	0	1
168 4102-716 Mental Health-Innovation	1	0	1
169 4102-717 Mental Health-Administrative	29	0	29
172 4103-20 Health-CCS	36	0	36
173 4103-22 Health-Homeless Pilot	5	0	5
174 4103-26 Health-MCH	29	0	29
175 4103-29 Health-Foster Care	13	0	13
176 4103-30 Health-Nursing Admin	5	0	5
177 4103-31 Health-CHDP	23	0	23
178 4103-33 Health-CMSP Local Health Cc	19	0	19
179 4103-35 Health-Field Nursing	67	0	67
180 4103-36 Health-Bioterrorism	19	0	19
181 4103-37 Health-Pandemic Flu Preparer	12	0	12

SUTTER COUNTY, CALIFORNIA
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2024-2025

FY 2022-23
 4/5/2024

Allocation Summary

Dept:4 External Audit

Department	External Audit	Direct Identified	Total
182 4103-38 Health-Acute Communicable I	\$82	\$0	\$82
183 4103-39 Health-Immunization Grant	38	0	38
184 4103-40 Health-WIC Nutrition	77	0	77
186 4103-45 Health-WIC Breast Feeding P	12	0	12
188 4103-50 Health-Laboratory	28	0	28
192 4103-55 Health-Lead Poisoning	5	0	5
193 4103-56 Health-St Tuberculosis Grant	1	0	1
196 4103-60 Health-Health Education	11	0	11
198 4103-65 Health-Community Chronic Di	5	0	5
199 4103-66 Health-Supp Nutritional Asst F	16	0	16
202 4103-69 Health - Oral Care	19	0	19
203 4103-78 Health-Injury Prevention	4	0	4
204 4103-81 Health-Public Health Clinic	6	0	6
207 4103-99 Health-Tobacco Control	13	0	13
210 4120-12 Children & Families	9	0	9
212 4121-758 Homeless Better Way Prog	116	0	116
213 4134-00 Jail Medical	35	0	35
214 4134-72 Jail Medical-LCC	2	0	2
224 4400 Sutter Co Waterworks Dist #1	88	0	88
225 5101-05 Welfare-Social Workers Empy	216	0	216
226 5101-06 Family Urgent Response Syst	9	0	9
227 5101-07 Welfare-Program Support	33	0	33
228 5101-10 Welfare-Admin Support	452	0	452
229 5101-15 Welfare-Public Authority	1	0	1
230 5101-20 Welfare-Social Services	683	0	683
231 5101-26 Homeless Support Prog	11	0	11
232 5101-30 Welfare-Eligibility & Nonservic	268	0	268
233 5101-35 Welfare-Welfare Fraud	56	0	56
234 5101-40 Welfare-Clerical Support	1	0	1
235 5101-45 Welfare-Adults	114	0	114
241 5502 OEM FY19Pub Safty Powershutc	5	0	5
242 5601 Veterans Service Officer	1	0	1
243 6201-35 Library-Literacy Prg	5	0	5
245 7204 Ettl Hall	32	0	32
328 4103-765 ELC Enhncng Det Exp	42	0	42
329 4103-92 COVID19 Elc Enhncng Det	27	0	27
330 4103-93 COVID19 Vaccince Clinic	9	0	9
331 4121-00 Homeless Services	1	0	1
335 4121-756 Housing & Disability Advocac	24	0	24
336 4121-759 Homeless Tent Camping Site	29	0	29
338 4121-762 Homeless Operations	75	0	75

SUTTER COUNTY, CALIFORNIA
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2024-2025

FY 2022-23
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Allocation Summary

Dept:4 External Audit

Department	External Audit	Direct Identified	Total
339 4121-763 Homeless Sv ESG-CV2	\$2	\$0	\$2
340 4121-764 CARES CSBG	5	0	5
343 4103-72 CDPH Dis WF Develop	2	0	2
345 4104-701 Youth & Family FSP Svcs	354	0	354
346 4104-702 Youth & Family Non-FSP Sv	181	0	181
347 4104-704 Adult FSP Svcs	229	0	229
348 4104-705 Adult Non FSP Svcs	374	0	374
349 4104-706 Ethnic Outreach Svcs	340	0	340
350 4104-712 Community Prevention team	441	0	441
351 4104-717 Administrative	181	0	181
352 2125-11 CA Witness Relocation & Assi	3	0	3
354 4121-59 COVID 19-CMSP Cerg	1	0	1
355 4121-750 Homeless Housing & Preven	2	0	2
356 4121-765 ELC Enhancing Detectn Exp	5	0	5
357 4121-90 COVID CDSS Proj Roomkey	10	0	10
359 4103-06 Mental Health-Future of PH-06	3	0	3
360 4103-17 Health-SYSHCN	38	0	38
363 4104-703 Transition Age Youth FSP	2	0	2
366 4104-707 MHSA Homeless &Housing	3	0	3
367 4104-715 Work Education & Training	1	0	1
368 4104-716 Innovation	20	0	20
369 4121-33 CMSP Local Health Connectic	2	0	2
Total	<u>\$31,023</u>	<u>\$47,614</u>	<u>\$78,637</u>

**Sutter County, California
2 CFR Part 200 Cost Allocation Plan**

**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.
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. ARPA function is time spent on activities that are not allocated in the cost plan.

SUTTER COUNTY, CALIFORNIA
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2024-2025

FY 2022-23
 4/5/2024

A. Department Costs

Dept:5 1102 County Administrator

Description		Amount	General Admin	Personnel/Budget Prep	Departmental Assistance	Direct Identified Costs	ARPA	General Govt
Personnel Costs								
Salaries	S1	945,543	520,753	75,636	23,447	14,654	473	310,580
<i>Salary % Split</i>			<i>55.07%</i>	<i>8.00%</i>	<i>2.48%</i>	<i>1.55%</i>	<i>.05%</i>	<i>32.85%</i>
Benefits	S	476,017	262,164	38,078	11,804	7,378	238	156,356
Subtotal - Personnel Costs		1,421,560	782,917	113,713	35,251	22,032	711	466,936
Services & Supplies Cost								
Services & Supplies	S	47,504	26,162	3,800	1,178	736	24	15,603
Capital Assets	D	7,942	0	0	0	0	0	0
ISF IT Direct Charges	S	53,954	29,715	4,316	1,338	836	27	17,722
Other Charges	S	2,675	1,474	214	66	41	1	879
Transfer Out	S	8,138	4,482	651	202	126	4	2,673
Equipment Replacement	D	1,667	0	0	0	0	0	0
Subtotal - Services & Supplies		121,881	61,833	8,981	2,784	1,740	56	36,877
Department Cost Total		1,543,441	844,750	122,694	38,035	23,772	767	503,813
Adjustments to Cost								
Capital Assets	D	(7,942)	0	0	0	0	0	0
Equipment Replacement	D	(1,667)	0	0	0	0	0	0
Subtotal - Adjustments		(9,609)	0	0	0	0	0	0
Total Costs After Adjustments		1,533,832	844,750	122,694	38,035	23,772	767	503,813
General Admin Distribution			(844,750)	150,412	46,628	29,142	940	617,628
Grand Total		\$1,533,832		\$273,106	\$84,663	\$52,914	\$1,707	\$1,121,442
							not allocated	not allocated

SUTTER COUNTY, CALIFORNIA
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2024-2025

FY 2022-23
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B. Incoming Costs - (Default Spread Salary%)

Dept:5 1102 County Administrator

Department	First Incoming	Second Incoming	Personnel/Bu dget Prep	Departmental Assistance	Direct Identified Costs	ARPA	General Govt
1 1160 Civic Center	\$8,466	\$0	\$1,507	\$467	\$292	\$9	\$6,190
Subtotal - Building Occupancy	8,466	0	1,507	467	292	9	6,190
3 Tax Assessment	319	0	57	18	11	0	233
Subtotal - Tax Assessment	319	0	57	18	11	0	233
4 External Audit	168	0	30	9	6	0	123
Subtotal - External Audit	168	0	30	9	6	0	123
5 Personnel/Budget Prep	0	1,984	353	110	68	2	1,451
5 Departmental Assistance	0	615	110	34	21	1	450
Subtotal - 1102 County Administrator	0	2,600	463	143	90	3	1,901
6 Departmental Accounting	0	5,866	1,045	324	202	7	4,289
6 Payroll Accounting	0	3,619	644	200	125	4	2,646
6 Claims Accounting	0	877	156	48	30	1	641
6 Internal Audit-County Wide	0	301	54	17	10	0	220
Subtotal - 1201 Auditor-Controller	0	10,663	1,899	589	368	12	7,796
8 Purchasing	0	1,041	185	57	36	1	761
Subtotal - 1205 General Services Depa	0	1,041	185	57	36	1	761
9 Legal Assistance	0	38,947	6,935	2,150	1,344	43	28,476
Subtotal - 1301 County Counsel	0	38,947	6,935	2,150	1,344	43	28,476
10 Employee/Labor Relations	0	5,975	1,064	330	206	7	4,368
10 Recruitment/Class Non-MSS	0	3,698	658	204	128	4	2,703
Subtotal - 1401 Human Resources	0	9,672	1,722	534	334	11	7,072
11 Maintenance	0	3,588	639	198	124	4	2,623
11 Grounds	0	5,966	1,062	329	206	7	4,362
11 Custodial	0	5,221	930	288	180	6	3,817
11 Direct Expenditure	0	1,022	182	56	35	1	747
Subtotal - 1700 Building Maintenance	0	15,797	2,813	872	545	18	11,549
Total Incoming	8,954	78,720	15,611	4,839	3,025	98	64,102
C. Total Allocated		\$1,621,506	\$288,717	\$89,502	\$55,939	\$1,804	\$1,185,543
			17.81%	5.52%	3.45%	0.11%	73.11%

SUTTER COUNTY, CALIFORNIA
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2024-2025

FY 2022-23
 4/5/2024

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	0.72%	\$1,984	\$0	\$1,984	\$0	\$1,984
6 1201 Auditor-Controller	11	1.14%	3,118	0	3,118	160	3,279
7 1202 Treasurer-Tax Collector	8	0.83%	2,268	0	2,268	117	2,384
8 1205 General Services Department	8	0.83%	2,268	0	2,268	117	2,384
9 1301 County Counsel	5	0.52%	1,417	0	1,417	73	1,490
10 1401 Human Resources	11	1.14%	3,118	0	3,118	160	3,279
11 1700 Building Maintenance	21	2.17%	5,953	0	5,953	306	6,259
12 1101 Board of Supervisors	5	0.52%	1,417	0	1,417	73	1,490
13 1105 Clerk of the Board	2	0.21%	567	0	567	29	596
14 1203 Assessor	16	1.65%	4,536	0	4,536	233	4,769
15 1204 Revenue Collection	1	0.10%	283	0	283	15	298
16 1502 Elections	6	0.62%	1,701	0	1,701	87	1,788
17 1600 Sheriff-Communications	16	1.65%	4,536	0	4,536	233	4,769
18 1920 Engineering Services	6	0.62%	1,701	0	1,701	87	1,788
22 2103 Sheriff's Court Bailiffs	10	1.03%	2,835	0	2,835	146	2,981
23 2106 Public Defender	3	0.31%	850	0	850	44	894
25 2125 District Attorney	1	0.10%	283	0	283	15	298
26 2125-01 DA-Criminal Division	11	1.14%	3,118	0	3,118	160	3,279
29 2201 Sheriff-Coroner	49	5.06%	13,891	0	13,891	714	14,605
30 2205 Sheriff-Boat Patrol	1	0.10%	283	0	283	15	298
31 2208 Sheriff-Live Oak Contract	9	0.93%	2,551	0	2,551	131	2,683
32 2301 Sheriff-County Jail	51	5.26%	14,458	0	14,458	743	15,201
34 2304 Probation	45	4.64%	12,757	0	12,757	656	13,413
37 2401-312 Emergency Services	3	0.31%	850	0	850	44	894
38 2402 Fire Services Administration	1	0.10%	283	0	283	15	298
39 2601 Agricultural Commissioner	20	2.06%	5,670	0	5,670	291	5,961
40 2706 Recorder	7	0.72%	1,984	0	1,984	102	2,086
41 2709 Pub. Guardian/Conservator	3	0.31%	850	0	850	44	894
43 2721 Development Services	11	1.14%	3,118	0	3,118	160	3,279
44 2724-24 Planning & Building	4	0.41%	1,134	0	1,134	58	1,192
45 2724-31 Community Services Building	2	0.21%	567	0	567	29	596
46 2724-32 Code Enforcement Svcs	1	0.10%	283	0	283	15	298
47 2725 Environmental Health	6	0.62%	1,701	0	1,701	87	1,788
48 2726 Animal Control	1	0.10%	283	0	283	15	298
50 3100 Road	24	2.48%	6,804	0	6,804	350	7,153
53 4102-00 Mental Health	12	1.24%	3,402	0	3,402	175	3,577
54 4103-10 Health	9	0.93%	2,551	0	2,551	131	2,683
57 4580 Fleet Management ISF	3	0.31%	850	0	850	44	894
58 4581 Information Technology ISF	15	1.55%	4,252	0	4,252	219	4,471
60 4591 Workers' Comp. Ins. ISF	1	0.10%	283	0	283	15	298
65 6201 County Library	16	1.65%	4,536	0	4,536	233	4,769
66 6301 Bi-County Farm Advisor	4	0.41%	1,134	0	1,134	58	1,192

SUTTER COUNTY, CALIFORNIA
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2024-2025

FY 2022-23
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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
68 7201 Community Memorial Museum	4	0.41%	\$1,134	\$0	\$1,134	\$58	\$1,192
70 0112 Child Supp Serv Reimb/Adjustme	4	0.41%	1,134	0	1,134	58	1,192
73 0184 Sheriff Inmate Welfare	1	0.10%	283	0	283	15	298
82 0305 County Service Area F	19	1.96%	5,386	0	5,386	277	5,663
102 2125-08 DA-Criminal Investigation	6	0.62%	1,701	0	1,701	87	1,788
104 2125-72 Local Community Correction A	1	0.10%	283	0	283	15	298
105 2127-00 Victim Services	8	0.83%	2,268	0	2,268	117	2,384
106 2202 Net 5-Sheriff	2	0.21%	567	0	567	29	596
115 4102-01 Mental Health-Admin Support	33	3.41%	9,355	0	9,355	481	9,836
117 4102-03 Mental Health-Crisis Clinic	30	3.10%	8,505	0	8,505	437	8,942
119 4102-07 Mental Health-Inpatient	32	3.30%	9,072	0	9,072	466	9,538
127 4102-16 Mental Health-Outpatient/Adu	13	1.34%	3,685	0	3,685	189	3,875
128 4102-17 Mental Health-Outpatient/Chil	21	2.17%	5,953	0	5,953	306	6,259
133 4102-26 Mental Health-Sutter County E	3	0.31%	850	0	850	44	894
141 4102-41 Mental Health-Alcohol Admin	1	0.10%	283	0	283	15	298
142 4102-42 Mental Health-Prevention	2	0.21%	567	0	567	29	596
144 4102-48 Mental Health-Sutter Co CW I	1	0.10%	283	0	283	15	298
146 4102-51 Mental Health-OFC	2	0.21%	567	0	567	29	596
149 4102-54 Mental Health-First Steps	4	0.41%	1,134	0	1,134	58	1,192
150 4102-58 Mental Health-Drug Court SC	1	0.10%	283	0	283	15	298
153 4102-65 Mental Health-UR/QI Program	7	0.72%	1,984	0	1,984	102	2,086
155 4102-72 Mental Health-Local Comm C	2	0.21%	567	0	567	29	596
158 4102-82 Mental Health-Forensic	4	0.41%	1,134	0	1,134	58	1,192
172 4103-20 Health-CCS	5	0.52%	1,417	0	1,417	73	1,490
174 4103-26 Health-MCH	1	0.10%	283	0	283	15	298
175 4103-29 Health-Foster Care	1	0.10%	283	0	283	15	298
176 4103-30 Health-Nursing Admin	2	0.21%	567	0	567	29	596
177 4103-31 Health-CHDP	1	0.10%	283	0	283	15	298
179 4103-35 Health-Field Nursing	2	0.21%	567	0	567	29	596
180 4103-36 Health-Bioterrorism	2	0.21%	567	0	567	29	596
182 4103-38 Health-Acute Communicable I	6	0.62%	1,701	0	1,701	87	1,788
183 4103-39 Health-Immunization Grant	2	0.21%	567	0	567	29	596
184 4103-40 Health-WIC Nutrition	8	0.83%	2,268	0	2,268	117	2,384
196 4103-60 Health-Health Education	1	0.10%	283	0	283	15	298
202 4103-69 Health - Oral Care	1	0.10%	283	0	283	15	298
207 4103-99 Health-Tobacco Control	2	0.21%	567	0	567	29	596
210 4120-12 Children & Families	6	0.62%	1,701	0	1,701	87	1,788
212 4121-758 Homeless Better Way Prog	12	1.24%	3,402	0	3,402	175	3,577
225 5101-05 Welfare-Social Workers Empy	20	2.06%	5,670	0	5,670	291	5,961
227 5101-07 Welfare-Program Support	6	0.62%	1,701	0	1,701	87	1,788
228 5101-10 Welfare-Admin Support	9	0.93%	2,551	0	2,551	131	2,683
229 5101-15 Welfare-Public Authority	4	0.41%	1,134	0	1,134	58	1,192

SUTTER COUNTY, CALIFORNIA
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2024-2025

FY 2022-23
 4/5/2024

Personnel/Budget Prep Allocations

Dept:5 1102 County Administrator

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
230 5101-20 Welfare-Social Services	29	2.99%	\$8,221	\$0	\$8,221	\$423	\$8,644
232 5101-30 Welfare-Eligibility & Nonservic	108	11.15%	30,617	0	30,617	1,574	32,190
233 5101-35 Welfare-Welfare Fraud	5	0.52%	1,417	0	1,417	73	1,490
235 5101-45 Welfare-Adults	9	0.93%	2,551	0	2,551	131	2,683
243 6201-35 Library-Literacy Prg	1	0.10%	283	0	283	15	298
266 6401 Fairview Cemetery	1	0.10%	283	0	283	15	298
267 6402 Live Oak Cemetery	2	0.21%	567	0	567	29	596
271 6406 Sutter Cemetery	13	1.34%	3,685	0	3,685	189	3,875
273 6416 Live Oak Cemetery Specl Assess	2	0.21%	567	0	567	29	596
277 6426 Levee District #1	4	0.41%	1,134	0	1,134	58	1,192
329 4103-92 COVID19 Elc Enhncng Det	2	0.21%	567	0	567	29	596
343 4103-72 CDPH Dis WF Develop	1	0.10%	283	0	283	15	298
344 4104-42 Prevention	1	0.10%	283	0	283	15	298
345 4104-701 Youth & Family FSP Svcs	9	0.93%	2,551	0	2,551	131	2,683
346 4104-702 Youth & Family Non-FSP Sv	3	0.31%	850	0	850	44	894
347 4104-704 Adult FSP Svcs	8	0.83%	2,268	0	2,268	117	2,384
348 4104-705 Adult Non FSP Svcs	10	1.03%	2,835	0	2,835	146	2,981
349 4104-706 Ethnic Outreach Svcs	8	0.83%	2,268	0	2,268	117	2,384
350 4104-712 Community Prevention team	9	0.93%	2,551	0	2,551	131	2,683
351 4104-717 Administrative	1	0.10%	283	0	283	15	298
359 4103-06 Mental Health-Future of PH-06	4	0.41%	1,134	0	1,134	58	1,192
360 4103-17 Health-SYSHCN	1	0.10%	283	0	283	15	298
Subtotal	969	100.00%	274,700	0	274,700	14,017	288,717
Direct Bills					0		0
Total					\$274,700		\$288,717

Basis Units: Number of Employees

Source:

SUTTER COUNTY, CALIFORNIA
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2024-2025

FY 2022-23
 4/5/2024

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	0.72%	\$615	\$0	\$615	\$0	\$615
6 1201 Auditor-Controller	11	1.14%	967	0	967	50	1,016
7 1202 Treasurer-Tax Collector	8	0.83%	703	0	703	36	739
8 1205 General Services Department	8	0.83%	703	0	703	36	739
9 1301 County Counsel	5	0.52%	439	0	439	23	462
10 1401 Human Resources	11	1.14%	967	0	967	50	1,016
11 1700 Building Maintenance	21	2.17%	1,846	0	1,846	95	1,940
12 1101 Board of Supervisors	5	0.52%	439	0	439	23	462
13 1105 Clerk of the Board	2	0.21%	176	0	176	9	185
14 1203 Assessor	16	1.65%	1,406	0	1,406	72	1,478
15 1204 Revenue Collection	1	0.10%	88	0	88	5	92
16 1502 Elections	6	0.62%	527	0	527	27	554
17 1600 Sheriff-Communications	16	1.65%	1,406	0	1,406	72	1,478
18 1920 Engineering Services	6	0.62%	527	0	527	27	554
22 2103 Sheriff's Court Bailiffs	10	1.03%	879	0	879	45	924
23 2106 Public Defender	3	0.31%	264	0	264	14	277
25 2125 District Attorney	1	0.10%	88	0	88	5	92
26 2125-01 DA-Criminal Division	11	1.14%	967	0	967	50	1,016
29 2201 Sheriff-Coroner	49	5.06%	4,306	0	4,306	221	4,528
30 2205 Sheriff-Boat Patrol	1	0.10%	88	0	88	5	92
31 2208 Sheriff-Live Oak Contract	9	0.93%	791	0	791	41	832
32 2301 Sheriff-County Jail	51	5.26%	4,482	0	4,482	230	4,712
34 2304 Probation	45	4.64%	3,955	0	3,955	203	4,158
37 2401-312 Emergency Services	3	0.31%	264	0	264	14	277
38 2402 Fire Services Administration	1	0.10%	88	0	88	5	92
39 2601 Agricultural Commissioner	20	2.06%	1,758	0	1,758	90	1,848
40 2706 Recorder	7	0.72%	615	0	615	32	647
41 2709 Pub. Guardian/Conservator	3	0.31%	264	0	264	14	277
43 2721 Development Services	11	1.14%	967	0	967	50	1,016
44 2724-24 Planning & Building	4	0.41%	352	0	352	18	370
45 2724-31 Community Services Building	2	0.21%	176	0	176	9	185
46 2724-32 Code Enforcement Svcs	1	0.10%	88	0	88	5	92
47 2725 Environmental Health	6	0.62%	527	0	527	27	554
48 2726 Animal Control	1	0.10%	88	0	88	5	92
50 3100 Road	24	2.48%	2,109	0	2,109	108	2,218
53 4102-00 Mental Health	12	1.24%	1,055	0	1,055	54	1,109
54 4103-10 Health	9	0.93%	791	0	791	41	832
57 4580 Fleet Management ISF	3	0.31%	264	0	264	14	277
58 4581 Information Technology ISF	15	1.55%	1,318	0	1,318	68	1,386
60 4591 Workers' Comp. Ins. ISF	1	0.10%	88	0	88	5	92
65 6201 County Library	16	1.65%	1,406	0	1,406	72	1,478
66 6301 Bi-County Farm Advisor	4	0.41%	352	0	352	18	370

SUTTER COUNTY, CALIFORNIA
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2024-2025

FY 2022-23
 4/5/2024

Departmental Assistance Allocations

Dept:5 1102 County Administrator

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
68 7201 Community Memorial Museum	4	0.41%	\$352	\$0	\$352	\$18	\$370
70 0112 Child Supp Serv Reimb/Adjustme	4	0.41%	352	0	352	18	370
73 0184 Sheriff Inmate Welfare	1	0.10%	88	0	88	5	92
82 0305 County Service Area F	19	1.96%	1,670	0	1,670	86	1,756
102 2125-08 DA-Criminal Investigation	6	0.62%	527	0	527	27	554
104 2125-72 Local Community Correction A	1	0.10%	88	0	88	5	92
105 2127-00 Victim Services	8	0.83%	703	0	703	36	739
106 2202 Net 5-Sheriff	2	0.21%	176	0	176	9	185
115 4102-01 Mental Health-Admin Support	33	3.41%	2,900	0	2,900	149	3,049
117 4102-03 Mental Health-Crisis Clinic	30	3.10%	2,636	0	2,636	136	2,772
119 4102-07 Mental Health-Inpatient	32	3.30%	2,812	0	2,812	145	2,957
127 4102-16 Mental Health-Outpatient/Adu	13	1.34%	1,142	0	1,142	59	1,201
128 4102-17 Mental Health-Outpatient/Chil	21	2.17%	1,846	0	1,846	95	1,940
133 4102-26 Mental Health-Sutter County E	3	0.31%	264	0	264	14	277
141 4102-41 Mental Health-Alcohol Admin	1	0.10%	88	0	88	5	92
142 4102-42 Mental Health-Prevention	2	0.21%	176	0	176	9	185
144 4102-48 Mental Health-Sutter Co CW I	1	0.10%	88	0	88	5	92
146 4102-51 Mental Health-OFC	2	0.21%	176	0	176	9	185
149 4102-54 Mental Health-First Steps	4	0.41%	352	0	352	18	370
150 4102-58 Mental Health-Drug Court SC	1	0.10%	88	0	88	5	92
153 4102-65 Mental Health-UR/QI Program	7	0.72%	615	0	615	32	647
155 4102-72 Mental Health-Local Comm C	2	0.21%	176	0	176	9	185
158 4102-82 Mental Health-Forensic	4	0.41%	352	0	352	18	370
172 4103-20 Health-CCS	5	0.52%	439	0	439	23	462
174 4103-26 Health-MCH	1	0.10%	88	0	88	5	92
175 4103-29 Health-Foster Care	1	0.10%	88	0	88	5	92
176 4103-30 Health-Nursing Admin	2	0.21%	176	0	176	9	185
177 4103-31 Health-CHDP	1	0.10%	88	0	88	5	92
179 4103-35 Health-Field Nursing	2	0.21%	176	0	176	9	185
180 4103-36 Health-Bioterrorism	2	0.21%	176	0	176	9	185
182 4103-38 Health-Acute Communicable I	6	0.62%	527	0	527	27	554
183 4103-39 Health-Immunization Grant	2	0.21%	176	0	176	9	185
184 4103-40 Health-WIC Nutrition	8	0.83%	703	0	703	36	739
196 4103-60 Health-Health Education	1	0.10%	88	0	88	5	92
202 4103-69 Health - Oral Care	1	0.10%	88	0	88	5	92
207 4103-99 Health-Tobacco Control	2	0.21%	176	0	176	9	185
210 4120-12 Children & Families	6	0.62%	527	0	527	27	554
212 4121-758 Homeless Better Way Prog	12	1.24%	1,055	0	1,055	54	1,109
225 5101-05 Welfare-Social Workers Empy	20	2.06%	1,758	0	1,758	90	1,848
227 5101-07 Welfare-Program Support	6	0.62%	527	0	527	27	554
228 5101-10 Welfare-Admin Support	9	0.93%	791	0	791	41	832
229 5101-15 Welfare-Public Authority	4	0.41%	352	0	352	18	370

SUTTER COUNTY, CALIFORNIA
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2024-2025

FY 2022-23
 4/5/2024

Departmental Assistance Allocations

Dept:5 1102 County Administrator

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
230 5101-20 Welfare-Social Services	29	2.99%	\$2,549	\$0	\$2,549	\$131	\$2,680
232 5101-30 Welfare-Eligibility & Nonservic	108	11.15%	9,491	0	9,491	488	9,979
233 5101-35 Welfare-Welfare Fraud	5	0.52%	439	0	439	23	462
235 5101-45 Welfare-Adults	9	0.93%	791	0	791	41	832
243 6201-35 Library-Literacy Prg	1	0.10%	88	0	88	5	92
266 6401 Fairview Cemetery	1	0.10%	88	0	88	5	92
267 6402 Live Oak Cemetery	2	0.21%	176	0	176	9	185
271 6406 Sutter Cemetery	13	1.34%	1,142	0	1,142	59	1,201
273 6416 Live Oak Cemetery Specl Assess	2	0.21%	176	0	176	9	185
277 6426 Levee District #1	4	0.41%	352	0	352	18	370
329 4103-92 COVID19 Elc Enhncng Det	2	0.21%	176	0	176	9	185
343 4103-72 CDPH Dis WF Develop	1	0.10%	88	0	88	5	92
344 4104-42 Prevention	1	0.10%	88	0	88	5	92
345 4104-701 Youth & Family FSP Svcs	9	0.93%	791	0	791	41	832
346 4104-702 Youth & Family Non-FSP Sv	3	0.31%	264	0	264	14	277
347 4104-704 Adult FSP Svcs	8	0.83%	703	0	703	36	739
348 4104-705 Adult Non FSP Svcs	10	1.03%	879	0	879	45	924
349 4104-706 Ethnic Outreach Svcs	8	0.83%	703	0	703	36	739
350 4104-712 Community Prevention team	9	0.93%	791	0	791	41	832
351 4104-717 Administrative	1	0.10%	88	0	88	5	92
359 4103-06 Mental Health-Future of PH-06	4	0.41%	352	0	352	18	370
360 4103-17 Health-SYSHCN	1	0.10%	88	0	88	5	92
Subtotal	969	100.00%	85,157	0	85,157	4,345	89,502
Direct Bills					0		0
Total					\$85,157		\$89,502

Basis Units: Number of Employees

Source:

SUTTER COUNTY, CALIFORNIA
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2024-2025

FY 2022-23
 4/5/2024

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	291.20	1.98%	\$1,056	\$0	\$1,056	\$54	\$1,110
331 4121-00 Homeless Services	14,385.36	98.02%	52,167	0	52,167	2,662	54,829
Subtotal	14,676.56	100.00%	53,223	0	53,223	2,716	55,939
Direct Bills					0		0
Total					\$53,223		\$55,939

Basis Units: Direct Costs
 Source:

SUTTER COUNTY, CALIFORNIA
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2024-2025

FY 2022-23
 4/5/2024

Allocation Summary

Dept:5 1102 County Administrator

Department	Personnel/Budget Prep	Departmental Assistance	Direct Identified Costs	ARPA	General Govt	Total
5 1102 County Administrator	\$1,984	\$615	\$0	\$0	\$0	\$2,600
6 1201 Auditor-Controller	3,279	1,016	0	0	0	4,295
7 1202 Treasurer-Tax Collector	2,384	739	0	0	0	3,124
8 1205 General Services Department	2,384	739	0	0	0	3,124
9 1301 County Counsel	1,490	462	0	0	0	1,952
10 1401 Human Resources	3,279	1,016	0	0	0	4,295
11 1700 Building Maintenance	6,259	1,940	0	0	0	8,200
12 1101 Board of Supervisors	1,490	462	0	0	0	1,952
13 1105 Clerk of the Board	596	185	0	0	0	781
14 1203 Assessor	4,769	1,478	0	0	0	6,247
15 1204 Revenue Collection	298	92	0	0	0	390
16 1502 Elections	1,788	554	0	0	0	2,343
17 1600 Sheriff-Communications	4,769	1,478	0	0	0	6,247
18 1920 Engineering Services	1,788	554	0	0	0	2,343
22 2103 Sheriff's Court Bailiffs	2,981	924	0	0	0	3,905
23 2106 Public Defender	894	277	0	0	0	1,171
25 2125 District Attorney	298	92	0	0	0	390
26 2125-01 DA-Criminal Division	3,279	1,016	0	0	0	4,295
29 2201 Sheriff-Coroner	14,605	4,528	1,110	0	0	20,242
30 2205 Sheriff-Boat Patrol	298	92	0	0	0	390
31 2208 Sheriff-Live Oak Contract	2,683	832	0	0	0	3,514
32 2301 Sheriff-County Jail	15,201	4,712	0	0	0	19,913
34 2304 Probation	13,413	4,158	0	0	0	17,571
37 2401-312 Emergency Services	894	277	0	0	0	1,171
38 2402 Fire Services Administration	298	92	0	0	0	390
39 2601 Agricultural Commissioner	5,961	1,848	0	0	0	7,809
40 2706 Recorder	2,086	647	0	0	0	2,733
41 2709 Pub. Guardian/Conservator	894	277	0	0	0	1,171
43 2721 Development Services	3,279	1,016	0	0	0	4,295
44 2724-24 Planning & Building	1,192	370	0	0	0	1,562
45 2724-31 Community Services Building	596	185	0	0	0	781
46 2724-32 Code Enforcement Svcs	298	92	0	0	0	390
47 2725 Environmental Health	1,788	554	0	0	0	2,343
48 2726 Animal Control	298	92	0	0	0	390
50 3100 Road	7,153	2,218	0	0	0	9,371
53 4102-00 Mental Health	3,577	1,109	0	0	0	4,685
54 4103-10 Health	2,683	832	0	0	0	3,514
57 4580 Fleet Management ISF	894	277	0	0	0	1,171
58 4581 Information Technology ISF	4,471	1,386	0	0	0	5,857
60 4591 Workers' Comp. Ins. ISF	298	92	0	0	0	390
65 6201 County Library	4,769	1,478	0	0	0	6,247

SUTTER COUNTY, CALIFORNIA
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2024-2025

FY 2022-23
 4/5/2024

Allocation Summary

Dept:5 1102 County Administrator

Department	Personnel/Budget Prep	Departmental Assistance	Direct Identified Costs	ARPA	General Govt	Total
66 6301 Bi-County Farm Advisor	\$1,192	\$370	\$0	\$0	\$0	\$1,562
68 7201 Community Memorial Museum	1,192	370	0	0	0	1,562
70 0112 Child Supp Serv Reimb/Adjustme	1,192	370	0	0	0	1,562
73 0184 Sheriff Inmate Welfare	298	92	0	0	0	390
82 0305 County Service Area F	5,663	1,756	0	0	0	7,419
102 2125-08 DA-Criminal Investigation	1,788	554	0	0	0	2,343
104 2125-72 Local Community Correction A	298	92	0	0	0	390
105 2127-00 Victim Services	2,384	739	0	0	0	3,124
106 2202 Net 5-Sheriff	596	185	0	0	0	781
115 4102-01 Mental Health-Admin Support	9,836	3,049	0	0	0	12,885
117 4102-03 Mental Health-Crisis Clinic	8,942	2,772	0	0	0	11,714
119 4102-07 Mental Health-Inpatient	9,538	2,957	0	0	0	12,495
127 4102-16 Mental Health-Outpatient/Adu	3,875	1,201	0	0	0	5,076
128 4102-17 Mental Health-Outpatient/Child	6,259	1,940	0	0	0	8,200
133 4102-26 Mental Health-Sutter County E	894	277	0	0	0	1,171
141 4102-41 Mental Health-Alcohol Admin	298	92	0	0	0	390
142 4102-42 Mental Health-Prevention	596	185	0	0	0	781
144 4102-48 Mental Health-Sutter Co CW I	298	92	0	0	0	390
146 4102-51 Mental Health-OFC	596	185	0	0	0	781
149 4102-54 Mental Health-First Steps	1,192	370	0	0	0	1,562
150 4102-58 Mental Health-Drug Court SC	298	92	0	0	0	390
153 4102-65 Mental Health-UR/QI Program	2,086	647	0	0	0	2,733
155 4102-72 Mental Health-Local Comm C	596	185	0	0	0	781
158 4102-82 Mental Health-Forensic	1,192	370	0	0	0	1,562
172 4103-20 Health-CCS	1,490	462	0	0	0	1,952
174 4103-26 Health-MCH	298	92	0	0	0	390
175 4103-29 Health-Foster Care	298	92	0	0	0	390
176 4103-30 Health-Nursing Admin	596	185	0	0	0	781
177 4103-31 Health-CHDP	298	92	0	0	0	390
179 4103-35 Health-Field Nursing	596	185	0	0	0	781
180 4103-36 Health-Bioterrorism	596	185	0	0	0	781
182 4103-38 Health-Acute Communicable I	1,788	554	0	0	0	2,343
183 4103-39 Health-Immunization Grant	596	185	0	0	0	781
184 4103-40 Health-WIC Nutrition	2,384	739	0	0	0	3,124
196 4103-60 Health-Health Education	298	92	0	0	0	390
202 4103-69 Health - Oral Care	298	92	0	0	0	390
207 4103-99 Health-Tobacco Control	596	185	0	0	0	781
210 4120-12 Children & Families	1,788	554	0	0	0	2,343
212 4121-758 Homeless Better Way Prog	3,577	1,109	0	0	0	4,685
225 5101-05 Welfare-Social Workers Empy	5,961	1,848	0	0	0	7,809
227 5101-07 Welfare-Program Support	1,788	554	0	0	0	2,343

SUTTER COUNTY, CALIFORNIA
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2024-2025

FY 2022-23
 4/5/2024

Allocation Summary

Dept:5 1102 County Administrator

Department	Personnel/Budget Prep	Departmental Assistance	Direct Identified Costs	ARPA	General Govt	Total
228 5101-10 Welfare-Admin Support	\$2,683	\$832	\$0	\$0	\$0	\$3,514
229 5101-15 Welfare-Public Authority	1,192	370	0	0	0	1,562
230 5101-20 Welfare-Social Services	8,644	2,680	0	0	0	11,323
232 5101-30 Welfare-Eligibility & Nonservic	32,190	9,979	0	0	0	42,169
233 5101-35 Welfare-Welfare Fraud	1,490	462	0	0	0	1,952
235 5101-45 Welfare-Adults	2,683	832	0	0	0	3,514
243 6201-35 Library-Literacy Prg	298	92	0	0	0	390
266 6401 Fairview Cemetery	298	92	0	0	0	390
267 6402 Live Oak Cemetery	596	185	0	0	0	781
271 6406 Sutter Cemetery	3,875	1,201	0	0	0	5,076
273 6416 Live Oak Cemetery Specd Assess	596	185	0	0	0	781
277 6426 Levee District #1	1,192	370	0	0	0	1,562
329 4103-92 COVID19 Elc Enhncng Det	596	185	0	0	0	781
331 4121-00 Homeless Services	0	0	54,829	0	0	54,829
343 4103-72 CDPH Dis WF Develop	298	92	0	0	0	390
344 4104-42 Prevention	298	92	0	0	0	390
345 4104-701 Youth & Family FSP Svcs	2,683	832	0	0	0	3,514
346 4104-702 Youth & Family Non-FSP Sv	894	277	0	0	0	1,171
347 4104-704 Adult FSP Svcs	2,384	739	0	0	0	3,124
348 4104-705 Adult Non FSP Svcs	2,981	924	0	0	0	3,905
349 4104-706 Ethnic Outreach Svcs	2,384	739	0	0	0	3,124
350 4104-712 Community Prevention team	2,683	832	0	0	0	3,514
351 4104-717 Administrative	298	92	0	0	0	390
359 4103-06 Mental Health-Future of PH-06	1,192	370	0	0	0	1,562
360 4103-17 Health-SYSHCN	298	92	0	0	0	390
Total	\$288,717	\$89,502	\$55,939	\$0	\$0	\$434,158

Sutter County, California 2 CFR Part 200 Cost Allocation Plan

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. In FY 23 there are no direct identified services.
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.

SUTTER COUNTY, CALIFORNIA
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2024-2025

FY 2022-23
 4/5/2024

A. Department Costs

Dept:6 1201 Auditor-Controller

Description		Amount	General Admin	Departmental Accounting	Payroll Accounting	Claims Accounting	Internal Audit- County Wide	Direct Identified	General Govt
Personnel Costs									
Salaries	S1	788,090	309,956	208,529	126,961	51,856	12,846	0	77,942
<i>Salary % Split</i>			<i>39.33%</i>	<i>26.46%</i>	<i>16.11%</i>	<i>6.58%</i>	<i>1.63%</i>	<i>.00%</i>	<i>9.89%</i>
Benefits	S	431,521	169,717	114,181	69,518	28,394	7,034	0	42,677
Subtotal - Personnel Costs		1,219,612	479,673	322,709	196,479	80,250	19,880	0	120,620
Services & Supplies Cost									
Service & Supplies	S	84,657	33,296	22,400	13,638	5,570	1,380	0	8,373
Direct IT Costs	P	291,139	0	105,688	129,062	26,282	0	0	30,108
Capital Assets	D	137,109	0	0	0	0	0	0	0
Other Charges	S	28,070	11,040	7,427	4,522	1,847	458	0	2,776
Transfers Out	S	13,737	5,403	3,635	2,213	904	224	0	1,359
Misc Revenue	P	(77,132)	0	0	0	0	(2,500)	0	(74,632)
Misc Revenue	S	(8,656)	(3,404)	(2,290)	(1,394)	(570)	(141)	0	(856)
Equipment Replacement	D	2,121	0	0	0	0	0	0	0
Subtotal - Services & Supplies		471,045	46,334	136,860	148,040	34,034	(580)	0	(32,873)
Department Cost Total		1,690,657	526,007	459,569	344,520	114,284	19,300	0	87,746
Adjustments to Cost									
Capital Assets	D	(137,109)	0	0	0	0	0	0	0
Equipment Replacement	D	(2,121)	0	0	0	0	0	0	0
Subtotal - Adjustments		(139,230)	0	0	0	0	0	0	0
Total Costs After Adjustments		1,551,427	526,007	459,569	344,520	114,284	19,300	0	87,746
General Admin Distribution			(526,007)	229,407	139,673	57,048	14,132	0	85,746
Grand Total		\$1,551,427		\$688,977	\$484,193	\$171,333	\$33,432	\$0	\$173,492
								not allocated	not allocated

SUTTER COUNTY, CALIFORNIA
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2024-2025

FY 2022-23
4/5/2024

B. Incoming Costs - (Default Spread Salary%)

Dept:6 1201 Auditor-Controller

Department	First Incoming	Second Incoming	Departmental Accounting	Payroll Accounting	Claims Accounting	Internal Audit- County Wide	Direct Identified	General Govt
1 1160 Civic Center	\$9,067	\$0	\$3,955	\$2,408	\$983	\$244	\$0	\$1,478
Subtotal - Building Occupancy	9,067	0	3,955	2,408	983	244	0	1,478
2 Equip Deprec	49,334	0	21,516	13,100	5,351	1,325	0	8,042
Subtotal - Equipment Depreciation	49,334	0	21,516	13,100	5,351	1,325	0	8,042
3 Tax Assessment	342	0	149	91	37	9	0	56
Subtotal - Tax Assessment	342	0	149	91	37	9	0	56
4 External Audit	223	0	97	59	24	6	0	36
Subtotal - External Audit	223	0	97	59	24	6	0	36
5 Personnel/Budget Prep	3,118	160	1,430	871	356	88	0	534
5 Departmental Assistance	967	50	443	270	110	27	0	166
Subtotal - 1102 County Administrator	4,085	210	1,873	1,140	466	115	0	700
6 Departmental Accounting	0	5,208	2,271	1,383	565	140	0	849
6 Payroll Accounting	0	5,687	2,480	1,510	617	153	0	927
6 Claims Accounting	0	1,164	507	309	126	31	0	190
6 Internal Audit-County Wide	0	268	117	71	29	7	0	44
Subtotal - 1201 Auditor-Controller	0	12,326	5,376	3,273	1,337	331	0	2,009
8 Purchasing	0	347	151	92	38	9	0	57
Subtotal - 1205 General Services Depa	0	347	151	92	38	9	0	57
9 Legal Assistance	0	2,227	971	591	242	60	0	363
Subtotal - 1301 County Counsel	0	2,227	971	591	242	60	0	363
10 Employee/Labor Relations	0	9,389	4,095	2,493	1,018	252	0	1,530
10 Recruitment/Class Non-MSS	0	5,811	2,534	1,543	630	156	0	947
Subtotal - 1401 Human Resources	0	15,199	6,629	4,036	1,648	408	0	2,478
11 Maintenance	0	1,890	824	502	205	51	0	308
11 Grounds	0	1,535	670	408	166	41	0	250
11 Custodial	0	13,048	5,690	3,465	1,415	351	0	2,127

SUTTER COUNTY, CALIFORNIA
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2024-2025

FY 2022-23
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B. Incoming Costs - (Default Spread Salary%)

Dept:6 1201 Auditor-Controller

Department	First Incoming	Second Incoming	Departmental Accounting	Payroll Accounting	Claims Accounting	Internal Audit- County Wide	Direct Identified	General Govt
11 Direct Expenditure	\$0	\$1,606	\$700	\$426	\$174	\$43	\$0	\$262
Subtotal - 1700 Building Maintenance	0	18,079	7,885	4,801	1,961	486	0	2,947
Total Incoming	63,051	48,388	48,602	29,591	12,086	2,994	0	18,166
C. Total Allocated		<u>\$1,662,867</u>	<u>\$737,579</u>	<u>\$513,784</u>	<u>\$183,419</u>	<u>\$36,426</u>	<u>\$0</u>	<u>\$191,659</u>
			44.36%	30.90%	11.03%	2.19%		11.53%

SUTTER COUNTY, CALIFORNIA
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2024-2025

FY 2022-23
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Departmental Accounting Allocations

Dept:6 1201 Auditor-Controller

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 1102 County Administrator	1,469,064	0.82%	\$5,866	\$0	\$5,866	\$0	\$5,866
6 1201 Auditor-Controller	1,304,268	0.73%	5,208	0	5,208	0	5,208
7 1202 Treasurer-Tax Collector	928,525	0.52%	3,708	0	3,708	111	3,819
8 1205 General Services Department	1,030,114	0.57%	4,113	0	4,113	123	4,236
9 1301 County Counsel	1,031,537	0.57%	4,119	0	4,119	123	4,242
10 1401 Human Resources	1,264,000	0.70%	5,047	0	5,047	151	5,198
11 1700 Building Maintenance	3,007,244	1.68%	12,008	0	12,008	359	12,368
12 1101 Board of Supervisors	550,778	0.31%	2,199	0	2,199	66	2,265
13 1105 Clerk of the Board	287,163	0.16%	1,147	0	1,147	34	1,181
14 1203 Assessor	1,924,962	1.07%	7,687	0	7,687	230	7,917
15 1204 Revenue Collection	231,386	0.13%	924	0	924	28	952
16 1502 Elections	844,926	0.47%	3,374	0	3,374	101	3,475
17 1600 Sheriff-Communications	2,655,348	1.48%	10,603	0	10,603	317	10,920
18 1920 Engineering Services	1,242,913	0.69%	4,963	0	4,963	148	5,112
19 1922 Water Resources	134,752	0.08%	538	0	538	16	554
20 1925 Emergency Management	33,858	0.02%	135	0	135	4	139
22 2103 Sheriff's Court Bailiffs	1,062,950	0.59%	4,245	0	4,245	127	4,371
23 2106 Public Defender	1,029,498	0.57%	4,111	0	4,111	123	4,234
24 2112 Consolidated Courts	477,123	0.27%	1,905	0	1,905	57	1,962
26 2125-01 DA-Criminal Division	2,390,244	1.33%	9,545	0	9,545	286	9,830
29 2201 Sheriff-Coroner	11,083,860	6.18%	44,259	0	44,259	1,324	45,584
30 2205 Sheriff-Boat Patrol	351,721	0.20%	1,404	0	1,404	42	1,446
31 2208 Sheriff-Live Oak Contract	1,929,548	1.08%	7,705	0	7,705	231	7,935
32 2301 Sheriff-County Jail	9,424,296	5.25%	37,633	0	37,633	1,126	38,758
34 2304 Probation	6,965,402	3.88%	27,814	0	27,814	832	28,646
37 2401-312 Emergency Services	724,251	0.40%	2,892	0	2,892	87	2,979
38 2402 Fire Services Administration	315,871	0.18%	1,261	0	1,261	38	1,299
39 2601 Agricultural Commissioner	2,540,109	1.42%	10,143	0	10,143	303	10,446
40 2706 Recorder	521,291	0.29%	2,082	0	2,082	62	2,144
41 2709 Pub. Guardian/Conservator	498,217	0.28%	1,989	0	1,989	60	2,049
42 2710 County Clerk	378,990	0.21%	1,513	0	1,513	45	1,559
43 2721 Development Services	1,091,577	0.61%	4,359	0	4,359	130	4,489
44 2724-24 Planning & Building	701,234	0.39%	2,800	0	2,800	84	2,884
45 2724-31 Community Services Building	649,304	0.36%	2,593	0	2,593	78	2,670
46 2724-32 Code Enforcement Svcs	137,298	0.08%	548	0	548	16	565
47 2725 Environmental Health	985,935	0.55%	3,937	0	3,937	118	4,055
48 2726 Animal Control	92,736	0.05%	370	0	370	11	381
49 2727 CUPA	5,734	0.00%	23	0	23	1	24
50 3100 Road	12,595,686	7.02%	50,296	0	50,296	1,505	51,801
51 3200 County Airport	4,247	0.00%	17	0	17	1	17
53 4102-00 Mental Health	654,825	0.36%	2,615	0	2,615	78	2,693
54 4103-10 Health	1,934,708	1.08%	7,726	0	7,726	231	7,957

SUTTER COUNTY, CALIFORNIA
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2024-2025

FY 2022-23
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Departmental Accounting Allocations

Dept:6 1201 Auditor-Controller

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
55 4104-00 Mental Health Service Act	972,149	0.54%	\$3,882	\$0	\$3,882	\$116	\$3,998
56 4120-00 Human Services Admin	2,829,712	1.58%	11,299	0	11,299	338	11,638
57 4580 Fleet Management ISF	808,298	0.45%	3,228	0	3,228	97	3,324
58 4581 Information Technology ISF	2,983,004	1.66%	11,912	0	11,912	356	12,268
59 4590 Liability Insurance ISF	2,930,892	1.63%	11,703	0	11,703	350	12,054
60 4591 Workers' Comp. Ins. ISF	209,058	0.12%	835	0	835	25	860
61 4595 Employee Wellness Services	71,045	0.04%	284	0	284	8	292
63 5101-00 Welfare	350,897	0.20%	1,401	0	1,401	42	1,443
64 5200 IHSS Public Authority	403,995	0.23%	1,613	0	1,613	48	1,661
65 6201 County Library	1,752,228	0.98%	6,997	0	6,997	209	7,206
66 6301 Bi-County Farm Advisor	314,698	0.18%	1,257	0	1,257	38	1,294
67 7101 Parks and Recreation	61,384	0.03%	245	0	245	7	252
68 7201 Community Memorial Museum	297,732	0.17%	1,189	0	1,189	36	1,224
69 7203 Vets Memorial Community Bldg	18,413	0.01%	74	0	74	2	76
70 0112 Child Supp Serv Reimb/Adjustme	632,827	0.35%	2,527	0	2,527	76	2,603
73 0184 Sheriff Inmate Welfare	312,049	0.17%	1,246	0	1,246	37	1,283
75 0252 Emergency Medical Service	91,450	0.05%	365	0	365	11	376
76 0253 RLF CDBG Housing Rehabilitatio	1,134	0.00%	5	0	5	0	5
81 0301 County Service Area G	928,169	0.52%	3,706	0	3,706	111	3,817
82 0305 County Service Area F	4,181,653	2.33%	16,698	0	16,698	500	17,198
83 0309 County Service Area C	81,003	0.05%	323	0	323	10	333
84 0311 County Service Area D	161,566	0.09%	645	0	645	19	664
85 0320 Sutter County Water Agency	151	0.00%	1	0	1	0	1
86 0321 Lo Canal Operations & Maintence	142,350	0.08%	568	0	568	17	585
87 0326 County Water Zone #4	34	0.00%	0	0	0	0	0
88 0327 County Water Zone #5	79	0.00%	0	0	0	0	0
89 0329 County Water Zone #7	29	0.00%	0	0	0	0	0
90 0330 County Water Zone #8	3	0.00%	0	0	0	0	0
91 0340 Co Consolid St Lighting District	39,275	0.02%	157	0	157	5	162
92 0395 Rio Ramaza Comm. Serv District	48,628	0.03%	194	0	194	6	200
93 1103 Non-Departmental Expense	1,300,316	0.72%	5,192	0	5,192	155	5,348
95 1801 Plant Acquisition	86,555	0.05%	346	0	346	10	356
98 1923 Flood Control	24,000	0.01%	96	0	96	3	99
99 2104 Grand Jury	35,419	0.02%	141	0	141	4	146
100 2109 Trial Court Funding	1,520	0.00%	6	0	6	0	6
102 2125-08 DA-Criminal Investigation	1,380,190	0.77%	5,511	0	5,511	165	5,676
104 2125-72 Local Community Correction A	229,279	0.13%	916	0	916	27	943
105 2127-00 Victim Services	866,371	0.48%	3,460	0	3,460	103	3,563
106 2202 Net 5-Sheriff	153,867	0.09%	614	0	614	18	633
107 2204 Sheriff's Trn Cnt	17,406	0.01%	70	0	70	2	72
109 2303 Delinquency Prevention Commiss	995	0.00%	4	0	4	0	4
111 2703 Fish & Game Propagation	754	0.00%	3	0	3	0	3

SUTTER COUNTY, CALIFORNIA
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2024-2025

FY 2022-23
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Departmental Accounting Allocations

Dept:6 1201 Auditor-Controller

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
114 3000 Urban area Resident St Lightning	14,200	0.01%	\$57	\$0	\$57	\$2	\$58
115 4102-01 Mental Health-Admin Support	4,692,516	2.62%	18,738	0	18,738	561	19,298
117 4102-03 Mental Health-Crisis Clinic	3,306,398	1.84%	13,203	0	13,203	395	13,598
118 4102-04 Mental Health-Community Ser	24,908	0.01%	99	0	99	3	102
119 4102-07 Mental Health-Inpatient	5,132,622	2.86%	20,495	0	20,495	613	21,108
127 4102-16 Mental Health-Outpatient/Adu	2,811,805	1.57%	11,228	0	11,228	336	11,564
128 4102-17 Mental Health-Outpatient/Chik	4,746,745	2.65%	18,954	0	18,954	567	19,522
133 4102-26 Mental Health-Sutter County E	543,010	0.30%	2,168	0	2,168	65	2,233
141 4102-41 Mental Health-Alcohol Admin	1,247,538	0.70%	4,982	0	4,982	149	5,131
142 4102-42 Mental Health-Prevention	347,638	0.19%	1,388	0	1,388	42	1,430
144 4102-48 Mental Health-Sutter Co CW I	157,865	0.09%	630	0	630	19	649
146 4102-51 Mental Health-OFC	406,075	0.23%	1,622	0	1,622	49	1,670
149 4102-54 Mental Health-First Steps	630,221	0.35%	2,517	0	2,517	75	2,592
150 4102-58 Mental Health-Drug Court SC	35,125	0.02%	140	0	140	4	144
153 4102-65 Mental Health-UR/QI Program	1,080,729	0.60%	4,316	0	4,316	129	4,445
155 4102-72 Mental Health-Local Comm Cc	177,927	0.10%	710	0	710	21	732
158 4102-82 Mental Health-Forensic	614,878	0.34%	2,455	0	2,455	73	2,529
171 4103-15 Health-Vital Statistics	45,487	0.03%	182	0	182	5	187
172 4103-20 Health-CCS	606,897	0.34%	2,423	0	2,423	73	2,496
174 4103-26 Health-MCH	82,680	0.05%	330	0	330	10	340
175 4103-29 Health-Foster Care	187,881	0.10%	750	0	750	22	773
176 4103-30 Health-Nursing Admin	171,715	0.10%	686	0	686	21	706
177 4103-31 Health-CHDP	113,486	0.06%	453	0	453	14	467
178 4103-33 Health-CMSP Local Health Cc	56,581	0.03%	226	0	226	7	233
179 4103-35 Health-Field Nursing	240,469	0.13%	960	0	960	29	989
180 4103-36 Health-Bioterrorism	140,069	0.08%	559	0	559	17	576
181 4103-37 Health-Pandemic Flu Preparat	54,233	0.03%	217	0	217	6	223
182 4103-38 Health-Acute Communicable I	573,530	0.32%	2,290	0	2,290	69	2,359
183 4103-39 Health-Immunization Grant	273,261	0.15%	1,091	0	1,091	33	1,124
184 4103-40 Health-WIC Nutrition	768,932	0.43%	3,070	0	3,070	92	3,162
185 4103-43 Health-Homeland Security Gr	(1,115)	0.00%	(4)	0	(4)	(0)	(5)
186 4103-45 Health-WIC Breast Feeding P	70,965	0.04%	283	0	283	8	292
188 4103-50 Health-Laboratory	1,584	0.00%	6	0	6	0	7
189 4103-51 Health-AIDS Surveillance	16,954	0.01%	68	0	68	2	70
192 4103-55 Health-Lead Poisoning	67,845	0.04%	271	0	271	8	279
193 4103-56 Health-St Tuberculosis Grant	12,437	0.01%	50	0	50	1	51
196 4103-60 Health-Health Education	74,803	0.04%	299	0	299	9	308
198 4103-65 Health-Community Chronic Di	361	0.00%	1	0	1	0	1
199 4103-66 Health-Supp Nutritional Asst F	97,248	0.05%	388	0	388	12	400
201 4103-68 Health-Ebola Supplemental	8	0.00%	0	0	0	0	0
202 4103-69 Health - Oral Care	150,111	0.08%	599	0	599	18	617
203 4103-78 Health-Injury Prevention	24,984	0.01%	100	0	100	3	103

SUTTER COUNTY, CALIFORNIA
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FY 2022-23
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Departmental Accounting Allocations

Dept:6 1201 Auditor-Controller

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
204 4103-81 Health-Public Health Clinic	(3,893)	0.00%	\$(16)	\$0	\$(16)	\$(0)	\$(16)
207 4103-99 Health-Tobacco Control	181,647	0.10%	725	0	725	22	747
210 4120-12 Children & Families	11,368	0.01%	45	0	45	1	47
212 4121-758 Homeless Better Way Prog	724,005	0.40%	2,891	0	2,891	86	2,978
213 4134-00 Jail Medical	3,546,467	1.98%	14,162	0	14,162	424	14,585
214 4134-72 Jail Medical-LCC	96,527	0.05%	385	0	385	12	397
222 4201 Non-County Providers	26,467	0.01%	106	0	106	3	109
224 4400 Sutter Co Waterworks Dist #1	156,993	0.09%	627	0	627	19	646
225 5101-05 Welfare-Social Workers Empy	1,938,983	1.08%	7,743	0	7,743	232	7,974
226 5101-06 Family Urgent Response Syst	682,793	0.38%	2,726	0	2,726	82	2,808
227 5101-07 Welfare-Program Support	678,522	0.38%	2,709	0	2,709	81	2,790
228 5101-10 Welfare-Admin Support	1,420,880	0.79%	5,674	0	5,674	170	5,844
229 5101-15 Welfare-Public Authority	360,497	0.20%	1,440	0	1,440	43	1,483
230 5101-20 Welfare-Social Services	4,588,772	2.56%	18,324	0	18,324	548	18,872
232 5101-30 Welfare-Eligibility & Nonservic	11,051,421	6.16%	44,130	0	44,130	1,320	45,450
233 5101-35 Welfare-Welfare Fraud	710,811	0.40%	2,838	0	2,838	85	2,923
234 5101-40 Welfare-Clerical Support	11,063	0.01%	44	0	44	1	45
235 5101-45 Welfare-Adults	1,130,759	0.63%	4,515	0	4,515	135	4,650
240 5302 General Relief	66,164	0.04%	264	0	264	8	272
241 5502 OEM FY19Pub Safty Powershutc	1,659	0.00%	7	0	7	0	7
243 6201-35 Library-Literacy Prg	47,770	0.03%	191	0	191	6	196
245 7204 Ettl Hall	12,873	0.01%	51	0	51	2	53
246 5100 Children/Family Comm.	225,437	0.13%	900	0	900	27	927
266 6401 Fairview Cemetery	70,960	0.04%	283	0	283	8	292
267 6402 Live Oak Cemetery	217,024	0.12%	867	0	867	26	893
269 6404 Nicolaus Cemetery	19,675	0.01%	79	0	79	2	81
270 6405 Pleasant Grove Cemetery	31,075	0.02%	124	0	124	4	128
271 6406 Sutter Cemetery	1,429,623	0.80%	5,709	0	5,709	171	5,879
272 6415 Gilsizer County Drainage	434,679	0.24%	1,736	0	1,736	52	1,788
273 6416 Live Oak Cemetery Specl Assess	86,626	0.05%	346	0	346	10	356
275 6420 Sutter Basin Fire	108,119	0.06%	432	0	432	13	445
276 6424 Levee Disrt #1-Feather River	61,834	0.03%	247	0	247	7	254
277 6426 Levee District #1	1,127,375	0.63%	4,502	0	4,502	135	4,636
278 6427 Levee District #9	425,037	0.24%	1,697	0	1,697	51	1,748
285 6436 S-Y Mosquito & Vector Control	3,906,580	2.18%	15,600	0	15,600	467	16,066
301 6471 LAFCO	79,006	0.04%	315	0	315	9	325
328 4103-765 ELC Enhncng Det Exp	720,808	0.40%	2,878	0	2,878	86	2,964
329 4103-92 COVID19 Elc Enhncng Det	151,153	0.08%	604	0	604	18	622
330 4103-93 COVID19 Vaccince Clinic	9,089	0.01%	36	0	36	1	37
331 4121-00 Homeless Services	150,405	0.08%	601	0	601	18	619
335 4121-756 Housing & Disability Advocac	43,743	0.02%	175	0	175	5	180
336 4121-759 Homeless Tent Camping Site	139,099	0.08%	555	0	555	17	572

SUTTER COUNTY, CALIFORNIA
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FY 2022-23
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Departmental Accounting Allocations

Dept:6 1201 Auditor-Controller

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
338 4121-762 Homeless Operations	175,299	0.10%	\$700	\$0	\$700	\$21	\$721
339 4121-763 Homeless Sv ESG-CV2	30,085	0.02%	120	0	120	4	124
343 4103-72 CDPH Dis WF Develop	127,866	0.07%	511	0	511	15	526
345 4104-701 Youth & Family FSP Svcs	2,811,054	1.57%	11,225	0	11,225	336	11,561
346 4104-702 Youth & Family Non-FSP Sv	326,416	0.18%	1,303	0	1,303	39	1,342
347 4104-704 Adult FSP Svcs	1,680,393	0.94%	6,710	0	6,710	201	6,911
348 4104-705 Adult Non FSP Svcs	2,832,387	1.58%	11,310	0	11,310	338	11,649
349 4104-706 Ethnic Outreach Svcs	1,104,449	0.62%	4,410	0	4,410	132	4,542
350 4104-712 Community Prevention team	2,105,096	1.17%	8,406	0	8,406	251	8,657
351 4104-717 Administrative	340,637	0.19%	1,360	0	1,360	41	1,401
355 4121-750 Homeless Housing & Preven	3,001	0.00%	12	0	12	0	12
356 4121-765 ELC Enhancing Detectn Exp	(35)	0.00%	(0)	0	(0)	(0)	(0)
Subtotal	179,426,219	100.00%	716,475	0	716,475	21,104	737,579
Direct Bills					0		0
Total					\$716,475		\$737,579

Basis Units: Adjusted Expenditures
 Source:

SUTTER COUNTY, CALIFORNIA
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2024-2025

FY 2022-23
 4/5/2024

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	0.72%	\$3,619	\$0	\$3,619	\$0	\$3,619
6 1201 Auditor-Controller	11	1.14%	5,687	0	5,687	0	5,687
7 1202 Treasurer-Tax Collector	8	0.83%	4,136	0	4,136	108	4,244
8 1205 General Services Department	8	0.83%	4,136	0	4,136	108	4,244
9 1301 County Counsel	5	0.52%	2,585	0	2,585	68	2,652
10 1401 Human Resources	11	1.14%	5,687	0	5,687	149	5,835
11 1700 Building Maintenance	21	2.17%	10,856	0	10,856	284	11,140
12 1101 Board of Supervisors	5	0.52%	2,585	0	2,585	68	2,652
13 1105 Clerk of the Board	2	0.21%	1,034	0	1,034	27	1,061
14 1203 Assessor	16	1.65%	8,271	0	8,271	216	8,488
15 1204 Revenue Collection	1	0.10%	517	0	517	14	530
16 1502 Elections	6	0.62%	3,102	0	3,102	81	3,183
17 1600 Sheriff-Communications	16	1.65%	8,271	0	8,271	216	8,488
18 1920 Engineering Services	6	0.62%	3,102	0	3,102	81	3,183
22 2103 Sheriff's Court Bailiffs	10	1.03%	5,170	0	5,170	135	5,305
23 2106 Public Defender	3	0.31%	1,551	0	1,551	41	1,591
25 2125 District Attorney	1	0.10%	517	0	517	14	530
26 2125-01 DA-Criminal Division	11	1.14%	5,687	0	5,687	149	5,835
29 2201 Sheriff-Coroner	49	5.06%	25,331	0	25,331	662	25,993
30 2205 Sheriff-Boat Patrol	1	0.10%	517	0	517	14	530
31 2208 Sheriff-Live Oak Contract	9	0.93%	4,653	0	4,653	122	4,774
32 2301 Sheriff-County Jail	51	5.26%	26,365	0	26,365	689	27,054
34 2304 Probation	45	4.64%	23,263	0	23,263	608	23,871
37 2401-312 Emergency Services	3	0.31%	1,551	0	1,551	41	1,591
38 2402 Fire Services Administration	1	0.10%	517	0	517	14	530
39 2601 Agricultural Commissioner	20	2.06%	10,339	0	10,339	270	10,609
40 2706 Recorder	7	0.72%	3,619	0	3,619	95	3,713
41 2709 Pub. Guardian/Conservator	3	0.31%	1,551	0	1,551	41	1,591
43 2721 Development Services	11	1.14%	5,687	0	5,687	149	5,835
44 2724-24 Planning & Building	4	0.41%	2,068	0	2,068	54	2,122
45 2724-31 Community Services Building	2	0.21%	1,034	0	1,034	27	1,061
46 2724-32 Code Enforcement Svcs	1	0.10%	517	0	517	14	530
47 2725 Environmental Health	6	0.62%	3,102	0	3,102	81	3,183
48 2726 Animal Control	1	0.10%	517	0	517	14	530
50 3100 Road	24	2.48%	12,407	0	12,407	324	12,731
53 4102-00 Mental Health	12	1.24%	6,204	0	6,204	162	6,366
54 4103-10 Health	9	0.93%	4,653	0	4,653	122	4,774
57 4580 Fleet Management ISF	3	0.31%	1,551	0	1,551	41	1,591
58 4581 Information Technology ISF	15	1.55%	7,754	0	7,754	203	7,957
60 4591 Workers' Comp. Ins. ISF	1	0.10%	517	0	517	14	530
65 6201 County Library	16	1.65%	8,271	0	8,271	216	8,488
66 6301 Bi-County Farm Advisor	4	0.41%	2,068	0	2,068	54	2,122

SUTTER COUNTY, CALIFORNIA
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2024-2025

FY 2022-23
 4/5/2024

Payroll Accounting Allocations

Dept:6 1201 Auditor-Controller

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
68 7201 Community Memorial Museum	4	0.41%	\$2,068	\$0	\$2,068	\$54	\$2,122
70 0112 Child Supp Serv Reimb/Adjustme	4	0.41%	2,068	0	2,068	54	2,122
73 0184 Sheriff Inmate Welfare	1	0.10%	517	0	517	14	530
82 0305 County Service Area F	19	1.96%	9,822	0	9,822	257	10,079
102 2125-08 DA-Criminal Investigation	6	0.62%	3,102	0	3,102	81	3,183
104 2125-72 Local Community Correction A	1	0.10%	517	0	517	14	530
105 2127-00 Victim Services	8	0.83%	4,136	0	4,136	108	4,244
106 2202 Net 5-Sheriff	2	0.21%	1,034	0	1,034	27	1,061
115 4102-01 Mental Health-Admin Support	33	3.41%	17,060	0	17,060	446	17,506
117 4102-03 Mental Health-Crisis Clinic	30	3.10%	15,509	0	15,509	405	15,914
119 4102-07 Mental Health-Inpatient	32	3.30%	16,543	0	16,543	432	16,975
127 4102-16 Mental Health-Outpatient/Adu	13	1.34%	6,720	0	6,720	176	6,896
128 4102-17 Mental Health-Outpatient/Chik	21	2.17%	10,856	0	10,856	284	11,140
133 4102-26 Mental Health-Sutter County E	3	0.31%	1,551	0	1,551	41	1,591
141 4102-41 Mental Health-Alcohol Admin	1	0.10%	517	0	517	14	530
142 4102-42 Mental Health-Prevention	2	0.21%	1,034	0	1,034	27	1,061
144 4102-48 Mental Health-Sutter Co CW I	1	0.10%	517	0	517	14	530
146 4102-51 Mental Health-OFC	2	0.21%	1,034	0	1,034	27	1,061
149 4102-54 Mental Health-First Steps	4	0.41%	2,068	0	2,068	54	2,122
150 4102-58 Mental Health-Drug Court SC	1	0.10%	517	0	517	14	530
153 4102-65 Mental Health-UR/QI Program	7	0.72%	3,619	0	3,619	95	3,713
155 4102-72 Mental Health-Local Comm C	2	0.21%	1,034	0	1,034	27	1,061
158 4102-82 Mental Health-Forensic	4	0.41%	2,068	0	2,068	54	2,122
172 4103-20 Health-CCS	5	0.52%	2,585	0	2,585	68	2,652
174 4103-26 Health-MCH	1	0.10%	517	0	517	14	530
175 4103-29 Health-Foster Care	1	0.10%	517	0	517	14	530
176 4103-30 Health-Nursing Admin	2	0.21%	1,034	0	1,034	27	1,061
177 4103-31 Health-CHDP	1	0.10%	517	0	517	14	530
179 4103-35 Health-Field Nursing	2	0.21%	1,034	0	1,034	27	1,061
180 4103-36 Health-Bioterrorism	2	0.21%	1,034	0	1,034	27	1,061
182 4103-38 Health-Acute Communicable I	6	0.62%	3,102	0	3,102	81	3,183
183 4103-39 Health-Immunization Grant	2	0.21%	1,034	0	1,034	27	1,061
184 4103-40 Health-WIC Nutrition	8	0.83%	4,136	0	4,136	108	4,244
196 4103-60 Health-Health Education	1	0.10%	517	0	517	14	530
202 4103-69 Health - Oral Care	1	0.10%	517	0	517	14	530
207 4103-99 Health-Tobacco Control	2	0.21%	1,034	0	1,034	27	1,061
210 4120-12 Children & Families	6	0.62%	3,102	0	3,102	81	3,183
212 4121-758 Homeless Better Way Prog	12	1.24%	6,204	0	6,204	162	6,366
225 5101-05 Welfare-Social Workers Empy	20	2.06%	10,339	0	10,339	270	10,609
227 5101-07 Welfare-Program Support	6	0.62%	3,102	0	3,102	81	3,183
228 5101-10 Welfare-Admin Support	9	0.93%	4,653	0	4,653	122	4,774
229 5101-15 Welfare-Public Authority	4	0.41%	2,068	0	2,068	54	2,122

SUTTER COUNTY, CALIFORNIA
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2024-2025

FY 2022-23
 4/5/2024

Payroll Accounting Allocations

Dept:6 1201 Auditor-Controller

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
230 5101-20 Welfare-Social Services	29	2.99%	\$14,992	\$0	\$14,992	\$392	\$15,384
232 5101-30 Welfare-Eligibility & Nonservic	108	11.15%	55,832	0	55,832	1,459	57,291
233 5101-35 Welfare-Welfare Fraud	5	0.52%	2,585	0	2,585	68	2,652
235 5101-45 Welfare-Adults	9	0.93%	4,653	0	4,653	122	4,774
243 6201-35 Library-Literacy Prg	1	0.10%	517	0	517	14	530
266 6401 Fairview Cemetery	1	0.10%	517	0	517	14	530
267 6402 Live Oak Cemetery	2	0.21%	1,034	0	1,034	27	1,061
271 6406 Sutter Cemetery	13	1.34%	6,720	0	6,720	176	6,896
273 6416 Live Oak Cemetery Specl Assess	2	0.21%	1,034	0	1,034	27	1,061
277 6426 Levee District #1	4	0.41%	2,068	0	2,068	54	2,122
329 4103-92 COVID19 Elc Enhncng Det	2	0.21%	1,034	0	1,034	27	1,061
343 4103-72 CDPH Dis WF Develop	1	0.10%	517	0	517	14	530
344 4104-42 Prevention	1	0.10%	517	0	517	14	530
345 4104-701 Youth & Family FSP Svcs	9	0.93%	4,653	0	4,653	122	4,774
346 4104-702 Youth & Family Non-FSP Sv	3	0.31%	1,551	0	1,551	41	1,591
347 4104-704 Adult FSP Svcs	8	0.83%	4,136	0	4,136	108	4,244
348 4104-705 Adult Non FSP Svcs	10	1.03%	5,170	0	5,170	135	5,305
349 4104-706 Ethnic Outreach Svcs	8	0.83%	4,136	0	4,136	108	4,244
350 4104-712 Community Prevention team	9	0.93%	4,653	0	4,653	122	4,774
351 4104-717 Administrative	1	0.10%	517	0	517	14	530
359 4103-06 Mental Health-Future of PH-06	4	0.41%	2,068	0	2,068	54	2,122
360 4103-17 Health-SYSHCN	1	0.10%	517	0	517	14	530
Subtotal	969	100.00%	500,935	0	500,935	12,849	513,784
Direct Bills					0		0
Total					\$500,935		\$513,784

Basis Units: Number of Employees

Source:

SUTTER COUNTY, CALIFORNIA
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2024-2025

FY 2022-23
 4/5/2024

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	217	0.49%	\$877	\$0	\$877	\$0	\$877
6 1201 Auditor-Controller	288	0.65%	1,164	0	1,164	0	1,164
7 1202 Treasurer-Tax Collector	273	0.62%	1,103	0	1,103	33	1,136
8 1205 General Services Department	238	0.54%	962	0	962	29	990
9 1301 County Counsel	318	0.72%	1,285	0	1,285	38	1,323
10 1401 Human Resources	289	0.66%	1,168	0	1,168	35	1,202
11 1700 Building Maintenance	2,383	5.40%	9,628	0	9,628	287	9,915
12 1101 Board of Supervisors	238	0.54%	962	0	962	29	990
13 1105 Clerk of the Board	134	0.30%	541	0	541	16	558
14 1203 Assessor	140	0.32%	566	0	566	17	582
15 1204 Revenue Collection	841	1.91%	3,398	0	3,398	101	3,499
16 1502 Elections	484	1.10%	1,955	0	1,955	58	2,014
17 1600 Sheriff-Communications	376	0.85%	1,519	0	1,519	45	1,564
18 1920 Engineering Services	257	0.58%	1,038	0	1,038	31	1,069
19 1922 Water Resources	53	0.12%	214	0	214	6	221
20 1925 Emergency Management	13	0.03%	53	0	53	2	54
22 2103 Sheriff's Court Bailiffs	32	0.07%	129	0	129	4	133
23 2106 Public Defender	309	0.70%	1,248	0	1,248	37	1,286
24 2112 Consolidated Courts	159	0.36%	642	0	642	19	662
26 2125-01 DA-Criminal Division	356	0.81%	1,438	0	1,438	43	1,481
29 2201 Sheriff-Coroner	1,133	2.57%	4,578	0	4,578	136	4,714
30 2205 Sheriff-Boat Patrol	73	0.17%	295	0	295	9	304
31 2208 Sheriff-Live Oak Contract	114	0.26%	461	0	461	14	474
32 2301 Sheriff-County Jail	891	2.02%	3,600	0	3,600	107	3,707
34 2304 Probation	1,330	3.02%	5,373	0	5,373	160	5,534
35 2309 Bi-County Juvenile Hall	14	0.03%	57	0	57	2	58
37 2401-312 Emergency Services	270	0.61%	1,091	0	1,091	33	1,123
38 2402 Fire Services Administration	202	0.46%	816	0	816	24	840
39 2601 Agricultural Commissioner	411	0.93%	1,661	0	1,661	49	1,710
40 2706 Recorder	249	0.56%	1,006	0	1,006	30	1,036
41 2709 Pub. Guardian/Conservator	156	0.35%	630	0	630	19	649
42 2710 County Clerk	228	0.52%	921	0	921	27	949
43 2721 Development Services	213	0.48%	861	0	861	26	886
44 2724-24 Planning & Building	238	0.54%	962	0	962	29	990
45 2724-31 Community Services Building	1,212	2.75%	4,897	0	4,897	146	5,043
46 2724-32 Code Enforcement Svcs	149	0.34%	602	0	602	18	620
47 2725 Environmental Health	196	0.44%	792	0	792	24	815
48 2726 Animal Control	3	0.01%	12	0	12	0	12
49 2727 CUPA	39	0.09%	158	0	158	5	162
50 3100 Road	1,142	2.59%	4,614	0	4,614	137	4,751
51 3200 County Airport	18	0.04%	73	0	73	2	75
52 3300 Transportation Development	3	0.01%	12	0	12	0	12

SUTTER COUNTY, CALIFORNIA
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2024-2025

FY 2022-23
 4/5/2024

Claims Accounting Allocations

Dept:6 1201 Auditor-Controller

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
53 4102-00 Mental Health	138	0.31%	\$558	\$0	\$558	\$17	\$574
54 4103-10 Health	457	1.04%	1,846	0	1,846	55	1,901
55 4104-00 Mental Health Service Act	10	0.02%	40	0	40	1	42
56 4120-00 Human Services Admin	218	0.49%	881	0	881	26	907
57 4580 Fleet Management ISF	1,604	3.64%	6,480	0	6,480	193	6,674
58 4581 Information Technology ISF	516	1.17%	2,085	0	2,085	62	2,147
59 4590 Liability Insurance ISF	21	0.05%	85	0	85	3	87
60 4591 Workers' Comp. Ins. ISF	26	0.06%	105	0	105	3	108
61 4595 Employee Wellness Services	72	0.16%	291	0	291	9	300
63 5101-00 Welfare	1,561	3.54%	6,307	0	6,307	188	6,495
64 5200 IHSS Public Authority	232	0.53%	937	0	937	28	965
65 6201 County Library	584	1.32%	2,359	0	2,359	70	2,430
66 6301 Bi-County Farm Advisor	209	0.47%	844	0	844	25	870
67 7101 Parks and Recreation	162	0.37%	655	0	655	20	674
68 7201 Community Memorial Museum	122	0.28%	493	0	493	15	508
69 7203 Vets Memorial Community Bldg	84	0.19%	339	0	339	10	349
70 0112 Child Supp Serv Reimb/Adjustme	45	0.10%	182	0	182	5	187
71 0140 County Local Revenue Fund	18	0.04%	73	0	73	2	75
73 0184 Sheriff Inmate Welfare	258	0.59%	1,042	0	1,042	31	1,073
75 0252 Emergency Medical Service	3	0.01%	12	0	12	0	12
76 0253 RLF CDBG Housing Rehabilitatio	2	0.00%	8	0	8	0	8
81 0301 County Service Area G	3	0.01%	12	0	12	0	12
82 0305 County Service Area F	1,605	3.64%	6,484	0	6,484	193	6,678
83 0309 County Service Area C	181	0.41%	731	0	731	22	753
84 0311 County Service Area D	222	0.50%	897	0	897	27	924
86 0321 Lo Canal Operations & Maintence	8	0.02%	32	0	32	1	33
91 0340 Co Consolid St Lighting District	13	0.03%	53	0	53	2	54
92 0395 Rio Ramaza Comm. Serv District	42	0.10%	170	0	170	5	175
93 1103 Non-Departmental Expense	1,144	2.59%	4,622	0	4,622	138	4,760
94 1209 General Revenues	2	0.00%	8	0	8	0	8
95 1801 Plant Acquisition	55	0.12%	222	0	222	7	229
96 1803 Capital Projects	1	0.00%	4	0	4	0	4
98 1923 Flood Control	12	0.03%	48	0	48	1	50
99 2104 Grand Jury	77	0.17%	311	0	311	9	320
100 2109 Trial Court Funding	18	0.04%	73	0	73	2	75
102 2125-08 DA-Criminal Investigation	165	0.37%	667	0	667	20	686
104 2125-72 Local Community Correction A	5	0.01%	20	0	20	1	21
105 2127-00 Victim Services	413	0.94%	1,669	0	1,669	50	1,718
106 2202 Net 5-Sheriff	1	0.00%	4	0	4	0	4
109 2303 Delinquency Prevention Commis	6	0.01%	24	0	24	1	25
111 2703 Fish & Game Propagation	24	0.05%	97	0	97	3	100
112 2711 Domestic Violence Centers	3	0.01%	12	0	12	0	12

SUTTER COUNTY, CALIFORNIA
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2024-2025

FY 2022-23
 4/5/2024

Claims Accounting Allocations

Dept:6 1201 Auditor-Controller

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
114 3000 Urban area Resident St Lightning	12	0.03%	\$48	\$0	\$48	\$1	\$50
115 4102-01 Mental Health-Admin Support	628	1.42%	2,537	0	2,537	76	2,613
117 4102-03 Mental Health-Crisis Clinic	420	0.95%	1,697	0	1,697	51	1,747
118 4102-04 Mental Health-Community Ser	63	0.14%	255	0	255	8	262
119 4102-07 Mental Health-Inpatient	1,100	2.49%	4,444	0	4,444	132	4,577
122 4102-10 Mental Health-Non IMD	1	0.00%	4	0	4	0	4
127 4102-16 Mental Health-Outpatient/Adu	983	2.23%	3,971	0	3,971	118	4,090
128 4102-17 Mental Health-Outpatient/Chik	597	1.35%	2,412	0	2,412	72	2,484
133 4102-26 Mental Health-Sutter County E	248	0.56%	1,002	0	1,002	30	1,032
141 4102-41 Mental Health-Alcohol Admin	348	0.79%	1,406	0	1,406	42	1,448
142 4102-42 Mental Health-Prevention	327	0.74%	1,321	0	1,321	39	1,360
144 4102-48 Mental Health-Sutter Co CW [	233	0.53%	941	0	941	28	969
146 4102-51 Mental Health-OFC	390	0.88%	1,576	0	1,576	47	1,623
149 4102-54 Mental Health-First Steps	448	1.02%	1,810	0	1,810	54	1,864
150 4102-58 Mental Health-Drug Court SC	274	0.62%	1,107	0	1,107	33	1,140
153 4102-65 Mental Health-UR/QI Program	296	0.67%	1,196	0	1,196	36	1,232
155 4102-72 Mental Health-Local Comm Cc	257	0.58%	1,038	0	1,038	31	1,069
158 4102-82 Mental Health-Forensic	299	0.68%	1,208	0	1,208	36	1,244
159 4102-701 Mental Health-Youth and Far	72	0.16%	291	0	291	9	300
160 4102-702 Mental Health-Youth & Fam	38	0.09%	154	0	154	5	158
161 4102-704 Mental Health-Adult FSP Ser	45	0.10%	182	0	182	5	187
162 4102-705 Mental Health-Adult Non-FSF	74	0.17%	299	0	299	9	308
163 4102-706 Mental Health-Ethnic Outrea	73	0.17%	295	0	295	9	304
164 4102-707 Mental Health-MHSA Homek	1	0.00%	4	0	4	0	4
165 4102-712 Mental Health-Community Pr	70	0.16%	283	0	283	8	291
167 4102-715 Mental Health-Work Educatio	1	0.00%	4	0	4	0	4
168 4102-716 Mental Health-Innovation	1	0.00%	4	0	4	0	4
169 4102-717 Mental Health-Administrative	38	0.09%	154	0	154	5	158
172 4103-20 Health-CCS	47	0.11%	190	0	190	6	196
173 4103-22 Health-Homeless Pilot	6	0.01%	24	0	24	1	25
174 4103-26 Health-MCH	38	0.09%	154	0	154	5	158
175 4103-29 Health-Foster Care	17	0.04%	69	0	69	2	71
176 4103-30 Health-Nursing Admin	7	0.02%	28	0	28	1	29
177 4103-31 Health-CHDP	30	0.07%	121	0	121	4	125
178 4103-33 Health-CMSP Local Health Cc	24	0.05%	97	0	97	3	100
179 4103-35 Health-Field Nursing	86	0.20%	347	0	347	10	358
180 4103-36 Health-Bioterrorism	24	0.05%	97	0	97	3	100
181 4103-37 Health-Pandemic Flu Preparer	16	0.04%	65	0	65	2	67
182 4103-38 Health-Acute Communicable I	106	0.24%	428	0	428	13	441
183 4103-39 Health-Immunization Grant	49	0.11%	198	0	198	6	204
184 4103-40 Health-WIC Nutrition	99	0.22%	400	0	400	12	412
186 4103-45 Health-WIC Breast Feeding P	15	0.03%	61	0	61	2	62

SUTTER COUNTY, CALIFORNIA
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2024-2025

FY 2022-23
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Claims Accounting Allocations

Dept:6 1201 Auditor-Controller

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
188 4103-50 Health-Laboratory	36	0.08%	\$145	\$0	\$145	\$4	\$150
192 4103-55 Health-Lead Poisoning	7	0.02%	28	0	28	1	29
193 4103-56 Health-St Tuberculosis Grant	1	0.00%	4	0	4	0	4
196 4103-60 Health-Health Education	14	0.03%	57	0	57	2	58
198 4103-65 Health-Community Chronic Di	6	0.01%	24	0	24	1	25
199 4103-66 Health-Supp Nutritional Asst F	20	0.05%	81	0	81	2	83
202 4103-69 Health - Oral Care	25	0.06%	101	0	101	3	104
203 4103-78 Health-Injury Prevention	5	0.01%	20	0	20	1	21
204 4103-81 Health-Public Health Clinic	8	0.02%	32	0	32	1	33
207 4103-99 Health-Tobacco Control	17	0.04%	69	0	69	2	71
210 4120-12 Children & Families	12	0.03%	48	0	48	1	50
212 4121-758 Homeless Better Way Prog	150	0.34%	606	0	606	18	624
213 4134-00 Jail Medical	45	0.10%	182	0	182	5	187
214 4134-72 Jail Medical-LCC	3	0.01%	12	0	12	0	12
224 4400 Sutter Co Waterworks Dist #1	113	0.26%	457	0	457	14	470
225 5101-05 Welfare-Social Workers Empy	279	0.63%	1,127	0	1,127	34	1,161
226 5101-06 Family Urgent Response Syst	12	0.03%	48	0	48	1	50
227 5101-07 Welfare-Program Support	42	0.10%	170	0	170	5	175
228 5101-10 Welfare-Admin Support	583	1.32%	2,355	0	2,355	70	2,426
229 5101-15 Welfare-Public Authority	1	0.00%	4	0	4	0	4
230 5101-20 Welfare-Social Services	881	2.00%	3,559	0	3,559	106	3,665
231 5101-26 Homeless Support Prog	14	0.03%	57	0	57	2	58
232 5101-30 Welfare-Eligibility & Nonservic	346	0.78%	1,398	0	1,398	42	1,440
233 5101-35 Welfare-Welfare Fraud	72	0.16%	291	0	291	9	300
234 5101-40 Welfare-Clerical Support	1	0.00%	4	0	4	0	4
235 5101-45 Welfare-Adults	147	0.33%	594	0	594	18	612
241 5502 OEM FY19Pub Safty Powershutc	7	0.02%	28	0	28	1	29
242 5601 Veterans Service Officer	1	0.00%	4	0	4	0	4
243 6201-35 Library-Literacy Prg	7	0.02%	28	0	28	1	29
245 7204 Ettl Hall	41	0.09%	166	0	166	5	171
246 5100 Children/Family Comm.	445	1.01%	1,798	0	1,798	54	1,851
247 5116 DNA ID Prop 69 State	4	0.01%	16	0	16	0	17
248 5121 Redevelopment Prop Tax	3	0.01%	12	0	12	0	12
249 5158 Industrial Hemp Ordinance	3	0.01%	12	0	12	0	12
252 5203 Agency Collections Payable	73	0.17%	295	0	295	9	304
254 5212 Local Transportation Tax	4	0.01%	16	0	16	0	17
255 5215 Tax Collector's Trust	159	0.36%	642	0	642	19	662
257 5218 Taxes	431	0.98%	1,741	0	1,741	52	1,793
258 5219 In Lieu Tax Trust	16	0.04%	65	0	65	2	67
259 5240 City of Live Oak	25	0.06%	101	0	101	3	104
260 5241 City of Yuba City	25	0.06%	101	0	101	3	104
261 5262 Sutter-Butte Flood Control	4	0.01%	16	0	16	0	17

SUTTER COUNTY, CALIFORNIA
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2024-2025

FY 2022-23
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Claims Accounting Allocations

Dept:6 1201 Auditor-Controller

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
262 5263 Sac Area Flood Control	3	0.01%	\$12	\$0	\$12	\$0	\$12
263 5265 FRAQMD	5	0.01%	20	0	20	1	21
264 5267 Statewide Comm Infrastructure	2	0.00%	8	0	8	0	8
266 6401 Fairview Cemetery	112	0.25%	452	0	452	13	466
267 6402 Live Oak Cemetery	243	0.55%	982	0	982	29	1,011
269 6404 Nicolaus Cemetery	22	0.05%	89	0	89	3	92
270 6405 Pleasant Grove Cemetery	52	0.12%	210	0	210	6	216
271 6406 Sutter Cemetery	805	1.83%	3,252	0	3,252	97	3,349
272 6415 Gilsizer County Drainage	82	0.19%	331	0	331	10	341
273 6416 Live Oak Cemetery Specl Assess	56	0.13%	226	0	226	7	233
274 6419 Meridian Fire District	6	0.01%	24	0	24	1	25
275 6420 Sutter Basin Fire	31	0.07%	125	0	125	4	129
276 6424 Levee Disrt #1-Feather River	72	0.16%	291	0	291	9	300
277 6426 Levee District #1	360	0.82%	1,454	0	1,454	43	1,498
278 6427 Levee District #9	49	0.11%	198	0	198	6	204
279 6428 Maintenance Area #3	3	0.01%	12	0	12	0	12
280 6429 Maintenance Area #7 Zone 2	3	0.01%	12	0	12	0	12
281 6430 Maintenance Area #7 Zone 3	3	0.01%	12	0	12	0	12
282 6431 Maintenance Area #7 Zone 4	3	0.01%	12	0	12	0	12
284 6435 Colusa Mosquito Abatement	3	0.01%	12	0	12	0	12
285 6436 S-Y Mosquito & Vector Control	957	2.17%	3,866	0	3,866	115	3,982
286 6437 Maintenance Area #16 Zone 1	3	0.01%	12	0	12	0	12
287 6438 Maintenance Area #16 Zone 2	3	0.01%	12	0	12	0	12
288 6439 Maintenance Area #16 Zone 3	3	0.01%	12	0	12	0	12
289 6440 Maintenance Area #16 Zone 4	3	0.01%	12	0	12	0	12
290 6449 Reclamation District #1000	3	0.01%	12	0	12	0	12
291 6451 Reclamation District #70	15	0.03%	61	0	61	2	62
292 6452 Reclamation District #777	1	0.00%	4	0	4	0	4
293 6453 Reclamation District #817	2	0.00%	8	0	8	0	8
294 6455 Reclamation District #1001	15	0.03%	61	0	61	2	62
295 6458 Reclamation District #2054	1	0.00%	4	0	4	0	4
297 6460 Reclamation District #2103	2	0.00%	8	0	8	0	8
298 6461 Reclamation District #1500	8	0.02%	32	0	32	1	33
299 6462 Reclamation District #1660	10	0.02%	40	0	40	1	42
301 6471 LAFCO	2	0.00%	8	0	8	0	8
302 6480 Butte Water District	3	0.01%	12	0	12	0	12
303 6481 Feather Water District	3	0.01%	12	0	12	0	12
309 7562 Woodland Unified	3	0.01%	12	0	12	0	12
311 7577 Yuba Community College	3	0.01%	12	0	12	0	12
312 7601 E Nicolaus High 2000 Debt	1	0.00%	4	0	4	0	4
313 7602 Woodland Unified Debt Ser	3	0.01%	12	0	12	0	12
314 7607 Sutter High 2008 Bond Deb	3	0.01%	12	0	12	0	12

SUTTER COUNTY, CALIFORNIA
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Dept:6 1201 Auditor-Controller

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
315 7651 YC#99-1 Series C Bonds Db	6	0.01%	\$24	\$0	\$24	\$1	\$25
316 7652 YC 2004-1 Meas K Bonds Deb	1	0.00%	4	0	4	0	4
318 7655 Yuba Comm. College Distr DS-A	3	0.01%	12	0	12	0	12
321 7659 Yuba College Go Bond	3	0.01%	12	0	12	0	12
322 7661 LO#04-1 Series A Bonds Db	5	0.01%	20	0	20	1	21
323 7663 East Nicolaus H 2014 Debt Svc	1	0.00%	4	0	4	0	4
328 4103-765 ELC Enhncng Det Exp	54	0.12%	218	0	218	7	225
329 4103-92 COVID19 Elc Enhncng Det	35	0.08%	141	0	141	4	146
330 4103-93 COVID19 Vaccince Clinic	12	0.03%	48	0	48	1	50
331 4121-00 Homeless Services	1	0.00%	4	0	4	0	4
335 4121-756 Housing & Disability Advocac	31	0.07%	125	0	125	4	129
336 4121-759 Homeless Tent Camping Site	38	0.09%	154	0	154	5	158
338 4121-762 Homeless Operations	97	0.22%	392	0	392	12	404
339 4121-763 Homeless Sv ESG-CV2	3	0.01%	12	0	12	0	12
340 4121-764 CARES CSBG	6	0.01%	24	0	24	1	25
343 4103-72 CDPH Dis WF Develop	2	0.00%	8	0	8	0	8
345 4104-701 Youth & Family FSP Svcs	457	1.04%	1,846	0	1,846	55	1,901
346 4104-702 Youth & Family Non-FSP Sv	233	0.53%	941	0	941	28	969
347 4104-704 Adult FSP Svcs	296	0.67%	1,196	0	1,196	36	1,232
348 4104-705 Adult Non FSP Svcs	483	1.10%	1,951	0	1,951	58	2,010
349 4104-706 Ethnic Outreach Svcs	439	1.00%	1,774	0	1,774	53	1,826
350 4104-712 Community Prevention team	569	1.29%	2,299	0	2,299	68	2,367
351 4104-717 Administrative	234	0.53%	945	0	945	28	974
352 2125-11 CA Witness Relocation & Assi	4	0.01%	16	0	16	0	17
354 4121-59 COVID 19-CMSP Cerg	1	0.00%	4	0	4	0	4
355 4121-750 Homeless Housing & Preven	2	0.00%	8	0	8	0	8
356 4121-765 ELC Enhancing Detectn Exp	7	0.02%	28	0	28	1	29
357 4121-90 COVID CDSS Proj Roomkey	13	0.03%	53	0	53	2	54
359 4103-06 Mental Health-Future of PH-06	4	0.01%	16	0	16	0	17
360 4103-17 Health-SYSHCN	49	0.11%	198	0	198	6	204
363 4104-703 Transition Age Youth FSP	3	0.01%	12	0	12	0	12
366 4104-707 MHSA Homeless & Housing	4	0.01%	16	0	16	0	17
367 4104-715 Work Education & Training	1	0.00%	4	0	4	0	4
368 4104-716 Innovation	26	0.06%	105	0	105	3	108
369 4121-33 CMSP Local Health Connectic	2	0.00%	8	0	8	0	8

SUTTER COUNTY, CALIFORNIA
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2024-2025

FY 2022-23
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Claims Accounting Allocations

Dept:6 1201 Auditor-Controller

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	44,100	100.00%	178,171	0	178,171	5,248	183,419
Direct Bills					0		0
Total					\$178,171		\$183,419

Basis Units: Number of Warrants
 Source:

SUTTER COUNTY, CALIFORNIA
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2024-2025

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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	1,469,064	0.86%	\$301	\$0	\$301	\$0	\$301
6 1201 Auditor-Controller	1,304,268	0.76%	268	0	268	0	268
7 1202 Treasurer-Tax Collector	928,525	0.54%	191	0	191	7	198
8 1205 General Services Department	1,030,114	0.60%	211	0	211	8	219
9 1301 County Counsel	1,031,537	0.60%	212	0	212	8	220
10 1401 Human Resources	1,264,000	0.74%	259	0	259	10	269
11 1700 Building Maintenance	3,007,244	1.76%	617	0	617	23	640
12 1101 Board of Supervisors	550,778	0.32%	113	0	113	4	117
13 1105 Clerk of the Board	287,163	0.17%	59	0	59	2	61
14 1203 Assessor	1,924,962	1.12%	395	0	395	15	410
15 1204 Revenue Collection	231,386	0.14%	47	0	47	2	49
16 1502 Elections	844,926	0.49%	173	0	173	7	180
17 1600 Sheriff-Communications	2,655,348	1.55%	545	0	545	20	565
18 1920 Engineering Services	1,242,913	0.73%	255	0	255	10	265
19 1922 Water Resources	134,752	0.08%	28	0	28	1	29
20 1925 Emergency Management	33,858	0.02%	7	0	7	0	7
22 2103 Sheriff's Court Bailiffs	1,062,950	0.62%	218	0	218	8	226
23 2106 Public Defender	1,029,498	0.60%	211	0	211	8	219
24 2112 Consolidated Courts	477,123	0.28%	98	0	98	4	102
26 2125-01 DA-Criminal Division	2,390,244	1.40%	490	0	490	18	509
29 2201 Sheriff-Coroner	11,083,860	6.47%	2,274	0	2,274	86	2,360
30 2205 Sheriff-Boat Patrol	351,721	0.21%	72	0	72	3	75
31 2208 Sheriff-Live Oak Contract	1,929,548	1.13%	396	0	396	15	411
32 2301 Sheriff-County Jail	9,424,296	5.50%	1,934	0	1,934	73	2,006
34 2304 Probation	6,965,402	4.07%	1,429	0	1,429	54	1,483
37 2401-312 Emergency Services	724,251	0.42%	149	0	149	6	154
38 2402 Fire Services Administration	315,871	0.18%	65	0	65	2	67
39 2601 Agricultural Commissioner	2,540,109	1.48%	521	0	521	20	541
40 2706 Recorder	521,291	0.30%	107	0	107	4	111
41 2709 Pub. Guardian/Conservator	498,217	0.29%	102	0	102	4	106
42 2710 County Clerk	378,990	0.22%	78	0	78	3	81
43 2721 Development Services	1,091,577	0.64%	224	0	224	8	232
44 2724-24 Planning & Building	701,234	0.41%	144	0	144	5	149
45 2724-31 Community Services Building	649,304	0.38%	133	0	133	5	138
46 2724-32 Code Enforcement Svcs	137,298	0.08%	28	0	28	1	29
47 2725 Environmental Health	985,935	0.58%	202	0	202	8	210
48 2726 Animal Control	92,736	0.05%	19	0	19	1	20
49 2727 CUPA	5,734	0.00%	1	0	1	0	1
50 3100 Road	12,595,686	7.36%	2,584	0	2,584	97	2,681
51 3200 County Airport	4,247	0.00%	1	0	1	0	1
53 4102-00 Mental Health	654,825	0.38%	134	0	134	5	139
54 4103-10 Health	1,934,708	1.13%	397	0	397	15	412

SUTTER COUNTY, CALIFORNIA
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Internal Audit-County Wide Allocations

Dept:6 1201 Auditor-Controller

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
55 4104-00 Mental Health Service Act	972,149	0.57%	\$199	\$0	\$199	\$8	\$207
56 4120-00 Human Services Admin	2,829,712	1.65%	581	0	581	22	602
57 4580 Fleet Management ISF	808,298	0.47%	166	0	166	6	172
58 4581 Information Technology ISF	2,983,004	1.74%	612	0	612	23	635
59 4590 Liability Insurance ISF	2,930,892	1.71%	601	0	601	23	624
60 4591 Workers' Comp. Ins. ISF	209,058	0.12%	43	0	43	2	45
61 4595 Employee Wellness Services	71,045	0.04%	15	0	15	1	15
63 5101-00 Welfare	350,897	0.20%	72	0	72	3	75
64 5200 IHSS Public Authority	403,995	0.24%	83	0	83	3	86
65 6201 County Library	1,752,228	1.02%	360	0	360	14	373
66 6301 Bi-County Farm Advisor	314,698	0.18%	65	0	65	2	67
67 7101 Parks and Recreation	61,384	0.04%	13	0	13	0	13
68 7201 Community Memorial Museum	297,732	0.17%	61	0	61	2	63
69 7203 Vets Memorial Community Bldg	18,413	0.01%	4	0	4	0	4
70 0112 Child Supp Serv Reimb/Adjustme	632,827	0.37%	130	0	130	5	135
73 0184 Sheriff Inmate Welfare	312,049	0.18%	64	0	64	2	66
75 0252 Emergency Medical Service	91,450	0.05%	19	0	19	1	19
76 0253 RLF CDBG Housing Rehabilitatio	1,134	0.00%	0	0	0	0	0
81 0301 County Service Area G	928,169	0.54%	190	0	190	7	198
82 0305 County Service Area F	4,181,653	2.44%	858	0	858	32	890
83 0309 County Service Area C	81,003	0.05%	17	0	17	1	17
84 0311 County Service Area D	161,566	0.09%	33	0	33	1	34
85 0320 Sutter County Water Agency	151	0.00%	0	0	0	0	0
86 0321 Lo Canal Operations & Maintence	142,350	0.08%	29	0	29	1	30
87 0326 County Water Zone #4	34	0.00%	0	0	0	0	0
88 0327 County Water Zone #5	79	0.00%	0	0	0	0	0
89 0329 County Water Zone #7	29	0.00%	0	0	0	0	0
90 0330 County Water Zone #8	3	0.00%	0	0	0	0	0
91 0340 Co Consolid St Lighting District	39,275	0.02%	8	0	8	0	8
92 0395 Rio Ramaza Comm. Serv District	48,628	0.03%	10	0	10	0	10
93 1103 Non-Departmental Expense	1,300,316	0.76%	267	0	267	10	277
95 1801 Plant Acquisition	86,555	0.05%	18	0	18	1	18
98 1923 Flood Control	24,000	0.01%	5	0	5	0	5
99 2104 Grand Jury	35,419	0.02%	7	0	7	0	8
100 2109 Trial Court Funding	1,520	0.00%	0	0	0	0	0
102 2125-08 DA-Criminal Investigation	1,380,190	0.81%	283	0	283	11	294
104 2125-72 Local Community Correction A	229,279	0.13%	47	0	47	2	49
105 2127-00 Victim Services	866,371	0.51%	178	0	178	7	184
106 2202 Net 5-Sheriff	153,867	0.09%	32	0	32	1	33
107 2204 Sheriff's Trn Cnt	17,406	0.01%	4	0	4	0	4
109 2303 Delinquency Prevention Commiss	995	0.00%	0	0	0	0	0
111 2703 Fish & Game Propagation	754	0.00%	0	0	0	0	0

SUTTER COUNTY, CALIFORNIA
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Internal Audit-County Wide Allocations

Dept:6 1201 Auditor-Controller

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
114 3000 Urban area Resident St Lightning	14,200	0.01%	\$3	\$0	\$3	\$0	\$3
115 4102-01 Mental Health-Admin Support	4,692,516	2.74%	963	0	963	36	999
117 4102-03 Mental Health-Crisis Clinic	3,306,398	1.93%	678	0	678	26	704
118 4102-04 Mental Health-Community Ser	24,908	0.01%	5	0	5	0	5
119 4102-07 Mental Health-Inpatient	5,132,622	3.00%	1,053	0	1,053	40	1,093
127 4102-16 Mental Health-Outpatient/Adu	2,811,805	1.64%	577	0	577	22	599
128 4102-17 Mental Health-Outpatient/Chik	4,746,745	2.77%	974	0	974	37	1,011
133 4102-26 Mental Health-Sutter County E	543,010	0.32%	111	0	111	4	116
141 4102-41 Mental Health-Alcohol Admin	1,247,538	0.73%	256	0	256	10	266
142 4102-42 Mental Health-Prevention	347,638	0.20%	71	0	71	3	74
144 4102-48 Mental Health-Sutter Co CW E	157,865	0.09%	32	0	32	1	34
146 4102-51 Mental Health-OFC	406,075	0.24%	83	0	83	3	86
149 4102-54 Mental Health-First Steps	630,221	0.37%	129	0	129	5	134
150 4102-58 Mental Health-Drug Court SC	35,125	0.02%	7	0	7	0	7
153 4102-65 Mental Health-UR/QI Program	1,080,729	0.63%	222	0	222	8	230
155 4102-72 Mental Health-Local Comm Cc	177,927	0.10%	37	0	37	1	38
158 4102-82 Mental Health-Forensic	614,878	0.36%	126	0	126	5	131
171 4103-15 Health-Vital Statistics	45,487	0.03%	9	0	9	0	10
172 4103-20 Health-CCS	606,897	0.35%	125	0	125	5	129
174 4103-26 Health-MCH	82,680	0.05%	17	0	17	1	18
175 4103-29 Health-Foster Care	187,881	0.11%	39	0	39	1	40
176 4103-30 Health-Nursing Admin	171,715	0.10%	35	0	35	1	37
177 4103-31 Health-CHDP	113,486	0.07%	23	0	23	1	24
178 4103-33 Health-CMSP Local Health Cc	56,581	0.03%	12	0	12	0	12
179 4103-35 Health-Field Nursing	240,469	0.14%	49	0	49	2	51
180 4103-36 Health-Bioterrorism	140,069	0.08%	29	0	29	1	30
181 4103-37 Health-Pandemic Flu Preparat	54,233	0.03%	11	0	11	0	12
182 4103-38 Health-Acute Communicable I	573,530	0.33%	118	0	118	4	122
183 4103-39 Health-Immunization Grant	273,261	0.16%	56	0	56	2	58
184 4103-40 Health-WIC Nutrition	768,932	0.45%	158	0	158	6	164
185 4103-43 Health-Homeland Security Gr	(1,115)	0.00%	(0)	0	(0)	(0)	(0)
186 4103-45 Health-WIC Breast Feeding P	70,965	0.04%	15	0	15	1	15
188 4103-50 Health-Laboratory	1,584	0.00%	0	0	0	0	0
189 4103-51 Health-AIDS Surveillance	16,954	0.01%	3	0	3	0	4
192 4103-55 Health-Lead Poisoning	67,845	0.04%	14	0	14	1	14
193 4103-56 Health-St Tuberculosis Grant	12,437	0.01%	3	0	3	0	3
196 4103-60 Health-Health Education	74,803	0.04%	15	0	15	1	16
198 4103-65 Health-Community Chronic Di	361	0.00%	0	0	0	0	0
199 4103-66 Health-Supp Nutritional Asst F	97,248	0.06%	20	0	20	1	21
201 4103-68 Health-Ebola Supplemental	8	0.00%	0	0	0	0	0
202 4103-69 Health - Oral Care	150,111	0.09%	31	0	31	1	32
203 4103-78 Health-Injury Prevention	24,984	0.01%	5	0	5	0	5

SUTTER COUNTY, CALIFORNIA
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2024-2025

FY 2022-23
 4/5/2024

Internal Audit-County Wide Allocations

Dept:6 1201 Auditor-Controller

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
204 4103-81 Health-Public Health Clinic	(3,893)	0.00%	\$(1)	\$0	\$(1)	\$(0)	\$(1)
207 4103-99 Health-Tobacco Control	181,647	0.11%	37	0	37	1	39
210 4120-12 Children & Families	11,368	0.01%	2	0	2	0	2
212 4121-758 Homeless Better Way Prog	724,005	0.42%	149	0	149	6	154
213 4134-00 Jail Medical	3,546,467	2.07%	728	0	728	27	755
214 4134-72 Jail Medical-LCC	96,527	0.06%	20	0	20	1	21
222 4201 Non-County Providers	26,467	0.02%	5	0	5	0	6
224 4400 Sutter Co Waterworks Dist #1	156,993	0.09%	32	0	32	1	33
225 5101-05 Welfare-Social Workers Empy	1,938,983	1.13%	398	0	398	15	413
226 5101-06 Family Urgent Response Syst	682,793	0.40%	140	0	140	5	145
227 5101-07 Welfare-Program Support	678,522	0.40%	139	0	139	5	144
228 5101-10 Welfare-Admin Support	1,420,880	0.83%	292	0	292	11	302
229 5101-15 Welfare-Public Authority	360,497	0.21%	74	0	74	3	77
230 5101-20 Welfare-Social Services	4,588,772	2.68%	941	0	941	35	977
232 5101-30 Welfare-Eligibility & Nonservic	11,051,421	6.46%	2,267	0	2,267	85	2,353
233 5101-35 Welfare-Welfare Fraud	710,811	0.42%	146	0	146	5	151
234 5101-40 Welfare-Clerical Support	11,063	0.01%	2	0	2	0	2
235 5101-45 Welfare-Adults	1,130,759	0.66%	232	0	232	9	241
240 5302 General Relief	66,164	0.04%	14	0	14	1	14
241 5502 OEM FY19Pub Safty Powershutc	1,659	0.00%	0	0	0	0	0
243 6201-35 Library-Literacy Prg	47,770	0.03%	10	0	10	0	10
245 7204 Ettl Hall	12,873	0.01%	3	0	3	0	3
328 4103-765 ELC Enhncng Det Exp	720,808	0.42%	148	0	148	6	153
329 4103-92 COVID19 Elc Enhncng Det	151,153	0.09%	31	0	31	1	32
330 4103-93 COVID19 Vaccince Clinic	9,089	0.01%	2	0	2	0	2
331 4121-00 Homeless Services	150,405	0.09%	31	0	31	1	32
335 4121-756 Housing & Disability Advocac	43,743	0.03%	9	0	9	0	9
336 4121-759 Homeless Tent Camping Site	139,099	0.08%	29	0	29	1	30
338 4121-762 Homeless Operations	175,299	0.10%	36	0	36	1	37
339 4121-763 Homeless Sv ESG-CV2	30,085	0.02%	6	0	6	0	6
343 4103-72 CDPH Dis WF Develop	127,866	0.07%	26	0	26	1	27
345 4104-701 Youth & Family FSP Svcs	2,811,054	1.64%	577	0	577	22	598
346 4104-702 Youth & Family Non-FSP Sv	326,416	0.19%	67	0	67	3	69
347 4104-704 Adult FSP Svcs	1,680,393	0.98%	345	0	345	13	358
348 4104-705 Adult Non FSP Svcs	2,832,387	1.65%	581	0	581	22	603
349 4104-706 Ethnic Outreach Svcs	1,104,449	0.65%	227	0	227	9	235
350 4104-712 Community Prevention team	2,105,096	1.23%	432	0	432	16	448
351 4104-717 Administrative	340,637	0.20%	70	0	70	3	73
355 4121-750 Homeless Housing & Preven	3,001	0.00%	1	0	1	0	1

SUTTER COUNTY, CALIFORNIA
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2024-2025

FY 2022-23
 4/5/2024

Internal Audit-County Wide Allocations

Dept:6 1201 Auditor-Controller

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	171,203,204	100.00%	35,126	0	35,126	1,300	36,426
Direct Bills					0		0
Total					\$35,126		\$36,426

Basis Units: Adjusted Expenditures
 Source:

SUTTER COUNTY, CALIFORNIA
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2024-2025

FY 2022-23
 4/5/2024

Allocation Summary

Dept:6 1201 Auditor-Controller

Department	Departmental Accounting	Payroll Accounting	Claims Accounting	Internal Audit- County Wide	Direct Identified	General Govt	Total
5 1102 County Administrator	\$5,866	\$3,619	\$877	\$301	\$0	\$0	\$10,663
6 1201 Auditor-Controller	5,208	5,687	1,164	268	0	0	12,326
7 1202 Treasurer-Tax Collector	3,819	4,244	1,136	198	0	0	9,396
8 1205 General Services Department	4,236	4,244	990	219	0	0	9,690
9 1301 County Counsel	4,242	2,652	1,323	220	0	0	8,437
10 1401 Human Resources	5,198	5,835	1,202	269	0	0	12,505
11 1700 Building Maintenance	12,368	11,140	9,915	640	0	0	34,062
12 1101 Board of Supervisors	2,265	2,652	990	117	0	0	6,025
13 1105 Clerk of the Board	1,181	1,061	558	61	0	0	2,861
14 1203 Assessor	7,917	8,488	582	410	0	0	17,396
15 1204 Revenue Collection	952	530	3,499	49	0	0	5,030
16 1502 Elections	3,475	3,183	2,014	180	0	0	8,851
17 1600 Sheriff-Communications	10,920	8,488	1,564	565	0	0	21,538
18 1920 Engineering Services	5,112	3,183	1,069	265	0	0	9,628
19 1922 Water Resources	554	0	221	29	0	0	803
20 1925 Emergency Management	139	0	54	7	0	0	201
22 2103 Sheriff's Court Bailiffs	4,371	5,305	133	226	0	0	10,036
23 2106 Public Defender	4,234	1,591	1,286	219	0	0	7,330
24 2112 Consolidated Courts	1,962	0	662	102	0	0	2,725
25 2125 District Attorney	0	530	0	0	0	0	530
26 2125-01 DA-Criminal Division	9,830	5,835	1,481	509	0	0	17,655
29 2201 Sheriff-Coroner	45,584	25,993	4,714	2,360	0	0	78,650
30 2205 Sheriff-Boat Patrol	1,446	530	304	75	0	0	2,356
31 2208 Sheriff-Live Oak Contract	7,935	4,774	474	411	0	0	13,595
32 2301 Sheriff-County Jail	38,758	27,054	3,707	2,006	0	0	71,526
34 2304 Probation	28,646	23,871	5,534	1,483	0	0	59,534
35 2309 Bi-County Juvenile Hall	0	0	58	0	0	0	58
37 2401-312 Emergency Services	2,979	1,591	1,123	154	0	0	5,848
38 2402 Fire Services Administration	1,299	530	840	67	0	0	2,737
39 2601 Agricultural Commissioner	10,446	10,609	1,710	541	0	0	23,307
40 2706 Recorder	2,144	3,713	1,036	111	0	0	7,004
41 2709 Pub. Guardian/Conservator	2,049	1,591	649	106	0	0	4,395
42 2710 County Clerk	1,559	0	949	81	0	0	2,588
43 2721 Development Services	4,489	5,835	886	232	0	0	11,443
44 2724-24 Planning & Building	2,884	2,122	990	149	0	0	6,145
45 2724-31 Community Services Building	2,670	1,061	5,043	138	0	0	8,912
46 2724-32 Code Enforcement Svcs	565	530	620	29	0	0	1,744
47 2725 Environmental Health	4,055	3,183	815	210	0	0	8,263
48 2726 Animal Control	381	530	12	20	0	0	944
49 2727 CUPA	24	0	162	1	0	0	187
50 3100 Road	51,801	12,731	4,751	2,681	0	0	71,965

SUTTER COUNTY, CALIFORNIA
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2024-2025

FY 2022-23
 4/5/2024

Allocation Summary

Dept:6 1201 Auditor-Controller

Department	Departmental Accounting	Payroll Accounting	Claims Accounting	Internal Audit- County Wide	Direct Identified	General Govt	Total
51 3200 County Airport	\$17	\$0	\$75	\$1	\$0	\$0	\$93
52 3300 Transportation Development	0	0	12	0	0	0	12
53 4102-00 Mental Health	2,693	6,366	574	139	0	0	9,772
54 4103-10 Health	7,957	4,774	1,901	412	0	0	15,044
55 4104-00 Mental Health Service Act	3,998	0	42	207	0	0	4,247
56 4120-00 Human Services Admin	11,638	0	907	602	0	0	13,147
57 4580 Fleet Management ISF	3,324	1,591	6,674	172	0	0	11,761
58 4581 Information Technology ISF	12,268	7,957	2,147	635	0	0	23,007
59 4590 Liability Insurance ISF	12,054	0	87	624	0	0	12,765
60 4591 Workers' Comp. Ins. ISF	860	530	108	45	0	0	1,543
61 4595 Employee Wellness Services	292	0	300	15	0	0	607
63 5101-00 Welfare	1,443	0	6,495	75	0	0	8,012
64 5200 IHSS Public Authority	1,661	0	965	86	0	0	2,713
65 6201 County Library	7,206	8,488	2,430	373	0	0	18,497
66 6301 Bi-County Farm Advisor	1,294	2,122	870	67	0	0	4,353
67 7101 Parks and Recreation	252	0	674	13	0	0	940
68 7201 Community Memorial Museum	1,224	2,122	508	63	0	0	3,917
69 7203 Vets Memorial Community Bldg	76	0	349	4	0	0	429
70 0112 Child Supp Serv Reimb/Adjustme	2,603	2,122	187	135	0	0	5,046
71 0140 County Local Revenue Fund	0	0	75	0	0	0	75
73 0184 Sheriff Inmate Welfare	1,283	530	1,073	66	0	0	2,954
75 0252 Emergency Medical Service	376	0	12	19	0	0	408
76 0253 RLF CDBG Housing Rehabilitatio	5	0	8	0	0	0	13
81 0301 County Service Area G	3,817	0	12	198	0	0	4,027
82 0305 County Service Area F	17,198	10,079	6,678	890	0	0	34,844
83 0309 County Service Area C	333	0	753	17	0	0	1,103
84 0311 County Service Area D	664	0	924	34	0	0	1,622
85 0320 Sutter County Water Agency	1	0	0	0	0	0	1
86 0321 Lo Canal Operations & Maintence	585	0	33	30	0	0	649
87 0326 County Water Zone #4	0	0	0	0	0	0	0
88 0327 County Water Zone #5	0	0	0	0	0	0	0
89 0329 County Water Zone #7	0	0	0	0	0	0	0
90 0330 County Water Zone #8	0	0	0	0	0	0	0
91 0340 Co Consolid St Lighting District	162	0	54	8	0	0	224
92 0395 Rio Ramaza Comm. Serv District	200	0	175	10	0	0	385
93 1103 Non-Departmental Expense	5,348	0	4,760	277	0	0	10,384
94 1209 General Revenues	0	0	8	0	0	0	8
95 1801 Plant Acquisition	356	0	229	18	0	0	603
96 1803 Capital Projects	0	0	4	0	0	0	4
98 1923 Flood Control	99	0	50	5	0	0	154
99 2104 Grand Jury	146	0	320	8	0	0	474

SUTTER COUNTY, CALIFORNIA
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2024-2025

FY 2022-23
 4/5/2024

Allocation Summary

Dept:6 1201 Auditor-Controller

Department	Departmental Accounting	Payroll Accounting	Claims Accounting	Internal Audit- County Wide	Direct Identified	General Govt	Total
100 2109 Trial Court Funding	\$6	\$0	\$75	\$0	\$0	\$0	\$81
102 2125-08 DA-Criminal Investigation	5,676	3,183	686	294	0	0	9,839
104 2125-72 Local Community Correction A	943	530	21	49	0	0	1,543
105 2127-00 Victim Services	3,563	4,244	1,718	184	0	0	9,710
106 2202 Net 5-Sheriff	633	1,061	4	33	0	0	1,731
107 2204 Sheriff's Trn Cnt	72	0	0	4	0	0	75
109 2303 Delinquency Prevention Commis	4	0	25	0	0	0	29
111 2703 Fish & Game Propagation	3	0	100	0	0	0	103
112 2711 Domestic Violence Centers	0	0	12	0	0	0	12
114 3000 Urban area Resident St Lightning	58	0	50	3	0	0	111
115 4102-01 Mental Health-Admin Support	19,298	17,506	2,613	999	0	0	40,416
117 4102-03 Mental Health-Crisis Clinic	13,598	15,914	1,747	704	0	0	31,963
118 4102-04 Mental Health-Community Ser	102	0	262	5	0	0	370
119 4102-07 Mental Health-Inpatient	21,108	16,975	4,577	1,093	0	0	43,753
122 4102-10 Mental Health-Non IMD	0	0	4	0	0	0	4
127 4102-16 Mental Health-Outpatient/Adu	11,564	6,896	4,090	599	0	0	23,148
128 4102-17 Mental Health-Outpatient/Chik	19,522	11,140	2,484	1,011	0	0	34,156
133 4102-26 Mental Health-Sutter County E	2,233	1,591	1,032	116	0	0	4,972
141 4102-41 Mental Health-Alcohol Admin	5,131	530	1,448	266	0	0	7,375
142 4102-42 Mental Health-Prevention	1,430	1,061	1,360	74	0	0	3,925
144 4102-48 Mental Health-Sutter Co CW [	649	530	969	34	0	0	2,183
146 4102-51 Mental Health-OFC	1,670	1,061	1,623	86	0	0	4,440
149 4102-54 Mental Health-First Steps	2,592	2,122	1,864	134	0	0	6,712
150 4102-58 Mental Health-Drug Court SC	144	530	1,140	7	0	0	1,822
153 4102-65 Mental Health-UR/QI Program	4,445	3,713	1,232	230	0	0	9,620
155 4102-72 Mental Health-Local Comm C	732	1,061	1,069	38	0	0	2,900
158 4102-82 Mental Health-Forensic	2,529	2,122	1,244	131	0	0	6,026
159 4102-701 Mental Health-Youth and Far	0	0	300	0	0	0	300
160 4102-702 Mental Health-Youth & Fam	0	0	158	0	0	0	158
161 4102-704 Mental Health-Adult FSP Ser	0	0	187	0	0	0	187
162 4102-705 Mental Health-Adult Non-FSF	0	0	308	0	0	0	308
163 4102-706 Mental Health-Ethnic Outrea	0	0	304	0	0	0	304
164 4102-707 Mental Health-MHSA Homek	0	0	4	0	0	0	4
165 4102-712 Mental Health-Community Pr	0	0	291	0	0	0	291
167 4102-715 Mental Health-Work Educatio	0	0	4	0	0	0	4
168 4102-716 Mental Health-Innovation	0	0	4	0	0	0	4
169 4102-717 Mental Health-Administrative	0	0	158	0	0	0	158
171 4103-15 Health-Vital Statistics	187	0	0	10	0	0	197
172 4103-20 Health-CCS	2,496	2,652	196	129	0	0	5,473
173 4103-22 Health-Homeless Pilot	0	0	25	0	0	0	25
174 4103-26 Health-MCH	340	530	158	18	0	0	1,046

SUTTER COUNTY, CALIFORNIA
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2024-2025

FY 2022-23
 4/5/2024

Allocation Summary

Dept:6 1201 Auditor-Controller

Department	Departmental Accounting	Payroll Accounting	Claims Accounting	Internal Audit- County Wide	Direct Identified	General Govt	Total
175 4103-29 Health-Foster Care	\$773	\$530	\$71	\$40	\$0	\$0	\$1,414
176 4103-30 Health-Nursing Admin	706	1,061	29	37	0	0	1,833
177 4103-31 Health-CHDP	467	530	125	24	0	0	1,146
178 4103-33 Health-CMSP Local Health Cc	233	0	100	12	0	0	345
179 4103-35 Health-Field Nursing	989	1,061	358	51	0	0	2,459
180 4103-36 Health-Bioterrorism	576	1,061	100	30	0	0	1,767
181 4103-37 Health-Pandemic Flu Preparer	223	0	67	12	0	0	301
182 4103-38 Health-Acute Communicable I	2,359	3,183	441	122	0	0	6,105
183 4103-39 Health-Immunization Grant	1,124	1,061	204	58	0	0	2,447
184 4103-40 Health-WIC Nutrition	3,162	4,244	412	164	0	0	7,982
185 4103-43 Health-Homeland Security Gr	(5)	0	0	(0)	0	0	(5)
186 4103-45 Health-WIC Breast Feeding P	292	0	62	15	0	0	369
188 4103-50 Health-Laboratory	7	0	150	0	0	0	157
189 4103-51 Health-AIDS Surveillance	70	0	0	4	0	0	73
192 4103-55 Health-Lead Poisoning	279	0	29	14	0	0	323
193 4103-56 Health-St Tuberculosis Grant	51	0	4	3	0	0	58
196 4103-60 Health-Health Education	308	530	58	16	0	0	912
198 4103-65 Health-Community Chronic Di	1	0	25	0	0	0	27
199 4103-66 Health-Supp Nutritional Asst F	400	0	83	21	0	0	504
201 4103-68 Health-Ebola Supplemental	0	0	0	0	0	0	0
202 4103-69 Health - Oral Care	617	530	104	32	0	0	1,284
203 4103-78 Health-Injury Prevention	103	0	21	5	0	0	129
204 4103-81 Health-Public Health Clinic	(16)	0	33	(1)	0	0	16
207 4103-99 Health-Tobacco Control	747	1,061	71	39	0	0	1,917
210 4120-12 Children & Families	47	3,183	50	2	0	0	3,282
212 4121-758 Homeless Better Way Prog	2,978	6,366	624	154	0	0	10,121
213 4134-00 Jail Medical	14,585	0	187	755	0	0	15,527
214 4134-72 Jail Medical-LCC	397	0	12	21	0	0	430
222 4201 Non-County Providers	109	0	0	6	0	0	114
224 4400 Sutter Co Waterworks Dist #1	646	0	470	33	0	0	1,149
225 5101-05 Welfare-Social Workers Empy	7,974	10,609	1,161	413	0	0	20,157
226 5101-06 Family Urgent Response Syst	2,808	0	50	145	0	0	3,003
227 5101-07 Welfare-Program Support	2,790	3,183	175	144	0	0	6,293
228 5101-10 Welfare-Admin Support	5,844	4,774	2,426	302	0	0	13,346
229 5101-15 Welfare-Public Authority	1,483	2,122	4	77	0	0	3,685
230 5101-20 Welfare-Social Services	18,872	15,384	3,665	977	0	0	38,898
231 5101-26 Homeless Support Prog	0	0	58	0	0	0	58
232 5101-30 Welfare-Eligibility & Nonservic	45,450	57,291	1,440	2,353	0	0	106,533
233 5101-35 Welfare-Welfare Fraud	2,923	2,652	300	151	0	0	6,027
234 5101-40 Welfare-Clerical Support	45	0	4	2	0	0	52
235 5101-45 Welfare-Adults	4,650	4,774	612	241	0	0	10,277

SUTTER COUNTY, CALIFORNIA
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2024-2025

FY 2022-23
 4/5/2024

Allocation Summary

Dept:6 1201 Auditor-Controller

Department	Departmental Accounting	Payroll Accounting	Claims Accounting	Internal Audit- County Wide	Direct Identified	General Govt	Total
240 5302 General Relief	\$272	\$0	\$0	\$14	\$0	\$0	\$286
241 5502 OEM FY19Pub Safty Powershutc	7	0	29	0	0	0	36
242 5601 Veterans Service Officer	0	0	4	0	0	0	4
243 6201-35 Library-Literacy Prg	196	530	29	10	0	0	766
245 7204 Ettl Hall	53	0	171	3	0	0	226
246 5100 Children/Family Comm.	927	0	1,851	0	0	0	2,779
247 5116 DNA ID Prop 69 State	0	0	17	0	0	0	17
248 5121 Redevelopment Prop Tax	0	0	12	0	0	0	12
249 5158 Industrial Hemp Ordinance	0	0	12	0	0	0	12
252 5203 Agency Collections Payable	0	0	304	0	0	0	304
254 5212 Local Transportation Tax	0	0	17	0	0	0	17
255 5215 Tax Collector's Trust	0	0	662	0	0	0	662
257 5218 Taxes	0	0	1,793	0	0	0	1,793
258 5219 In Lieu Tax Trust	0	0	67	0	0	0	67
259 5240 City of Live Oak	0	0	104	0	0	0	104
260 5241 City of Yuba City	0	0	104	0	0	0	104
261 5262 Sutter-Butte Flood Control	0	0	17	0	0	0	17
262 5263 Sac Area Flood Control	0	0	12	0	0	0	12
263 5265 FRAQMD	0	0	21	0	0	0	21
264 5267 Statewide Comm Infrastructure	0	0	8	0	0	0	8
266 6401 Fairview Cemetery	292	530	466	0	0	0	1,288
267 6402 Live Oak Cemetery	893	1,061	1,011	0	0	0	2,964
269 6404 Nicolaus Cemetery	81	0	92	0	0	0	172
270 6405 Pleasant Grove Cemetery	128	0	216	0	0	0	344
271 6406 Sutter Cemetery	5,879	6,896	3,349	0	0	0	16,125
272 6415 Gilsizer County Drainage	1,788	0	341	0	0	0	2,129
273 6416 Live Oak Cemetery Specl Assess	356	1,061	233	0	0	0	1,650
274 6419 Meridian Fire District	0	0	25	0	0	0	25
275 6420 Sutter Basin Fire	445	0	129	0	0	0	574
276 6424 Levee Disrt #1-Feather River	254	0	300	0	0	0	554
277 6426 Levee District #1	4,636	2,122	1,498	0	0	0	8,256
278 6427 Levee District #9	1,748	0	204	0	0	0	1,952
279 6428 Maintenance Area #3	0	0	12	0	0	0	12
280 6429 Maintenance Area #7 Zone 2	0	0	12	0	0	0	12
281 6430 Maintenance Area #7 Zone 3	0	0	12	0	0	0	12
282 6431 Maintenance Area #7 Zone 4	0	0	12	0	0	0	12
284 6435 Colusa Mosquito Abatement	0	0	12	0	0	0	12
285 6436 S-Y Mosquito & Vector Control	16,066	0	3,982	0	0	0	20,048
286 6437 Maintenance Area #16 Zone 1	0	0	12	0	0	0	12
287 6438 Maintenance Area #16 Zone 2	0	0	12	0	0	0	12
288 6439 Maintenance Area #16 Zone 3	0	0	12	0	0	0	12

SUTTER COUNTY, CALIFORNIA
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2024-2025

FY 2022-23
 4/5/2024

Allocation Summary

Dept:6 1201 Auditor-Controller

Department	Departmental Accounting	Payroll Accounting	Claims Accounting	Internal Audit- County Wide	Direct Identified	General Govt	Total
289 6440 Maintenance Area #16 Zone 4	\$0	\$0	\$12	\$0	\$0	\$0	\$12
290 6449 Reclamation District #1000	0	0	12	0	0	0	12
291 6451 Reclamation District #70	0	0	62	0	0	0	62
292 6452 Reclamation District #777	0	0	4	0	0	0	4
293 6453 Reclamation District #817	0	0	8	0	0	0	8
294 6455 Reclamation District #1001	0	0	62	0	0	0	62
295 6458 Reclamation District #2054	0	0	4	0	0	0	4
297 6460 Reclamation District #2103	0	0	8	0	0	0	8
298 6461 Reclamation District #1500	0	0	33	0	0	0	33
299 6462 Reclamation District #1660	0	0	42	0	0	0	42
301 6471 LAFCO	325	0	8	0	0	0	333
302 6480 Butte Water District	0	0	12	0	0	0	12
303 6481 Feather Water District	0	0	12	0	0	0	12
309 7562 Woodland Unified	0	0	12	0	0	0	12
311 7577 Yuba Community College	0	0	12	0	0	0	12
312 7601 E Nicolaus High 2000 Debt	0	0	4	0	0	0	4
313 7602 Woodland Unified Debt Ser	0	0	12	0	0	0	12
314 7607 Sutter High 2008 Bond Deb	0	0	12	0	0	0	12
315 7651 YC#99-1 Series C Bonds Db	0	0	25	0	0	0	25
316 7652 YC 2004-1 Meas K Bonds Deb	0	0	4	0	0	0	4
318 7655 Yuba Comm. College Distr DS-A	0	0	12	0	0	0	12
321 7659 Yuba College Go Bond	0	0	12	0	0	0	12
322 7661 LO#04-1 Series A Bonds Db	0	0	21	0	0	0	21
323 7663 East Nicolaus H 2014 Debt Svc	0	0	4	0	0	0	4
328 4103-765 ELC Enhncng Det Exp	2,964	0	225	153	0	0	3,343
329 4103-92 COVID19 Elc Enhncng Det	622	1,061	146	32	0	0	1,860
330 4103-93 COVID19 Vaccince Clinic	37	0	50	2	0	0	89
331 4121-00 Homeless Services	619	0	4	32	0	0	655
335 4121-756 Housing & Disability Advocac	180	0	129	9	0	0	318
336 4121-759 Homeless Tent Camping Site	572	0	158	30	0	0	760
338 4121-762 Homeless Operations	721	0	404	37	0	0	1,162
339 4121-763 Homeless Sv ESG-CV2	124	0	12	6	0	0	143
340 4121-764 CARES CSBG	0	0	25	0	0	0	25
343 4103-72 CDPH Dis WF Develop	526	530	8	27	0	0	1,092
344 4104-42 Prevention	0	530	0	0	0	0	530
345 4104-701 Youth & Family FSP Svcs	11,561	4,774	1,901	598	0	0	18,835
346 4104-702 Youth & Family Non-FSP Sv	1,342	1,591	969	69	0	0	3,973
347 4104-704 Adult FSP Svcs	6,911	4,244	1,232	358	0	0	12,744
348 4104-705 Adult Non FSP Svcs	11,649	5,305	2,010	603	0	0	19,566
349 4104-706 Ethnic Outreach Svcs	4,542	4,244	1,826	235	0	0	10,848
350 4104-712 Community Prevention team	8,657	4,774	2,367	448	0	0	16,247

SUTTER COUNTY, CALIFORNIA
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2024-2025

FY 2022-23
 4/5/2024

Allocation Summary

Dept:6 1201 Auditor-Controller

Department	Departmental Accounting	Payroll Accounting	Claims Accounting	Internal Audit- County Wide	Direct Identified	General Govt	Total
351 4104-717 Administrative	\$1,401	\$530	\$974	\$73	\$0	\$0	\$2,977
352 2125-11 CA Witness Relocation & Assi	0	0	17	0	0	0	17
354 4121-59 COVID 19-CMSP Cerg	0	0	4	0	0	0	4
355 4121-750 Homeless Housing & Preven	12	0	8	1	0	0	21
356 4121-765 ELC Enhancing Detectn Exp	(0)	0	29	0	0	0	29
357 4121-90 COVID CDSS Proj Roomkey	0	0	54	0	0	0	54
359 4103-06 Mental Health-Future of PH-06	0	2,122	17	0	0	0	2,139
360 4103-17 Health-SYSHCN	0	530	204	0	0	0	734
363 4104-703 Transition Age Youth FSP	0	0	12	0	0	0	12
366 4104-707 MHSA Homeless & Housing	0	0	17	0	0	0	17
367 4104-715 Work Education & Training	0	0	4	0	0	0	4
368 4104-716 Innovation	0	0	108	0	0	0	108
369 4121-33 CMSP Local Health Connectic	0	0	8	0	0	0	8
Total	\$737,579	\$513,784	\$183,419	\$36,426	\$0	\$0	\$1,471,208

**Sutter County, California
2 CFR Part 200 Cost Allocation Plan**

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

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

1. The Treasury function includes time spent on receipt, disbursement, and investment of funds for the County, special districts, and school districts, and warrant handling for payroll and vendors.
2. The Taxes function includes activities that are required to carry out the overall responsibilities of local governments but do not benefit any department. This is classified as General Government and is not allowable for plan purposes.
3. 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 2024-2025

FY 2022-23
 4/5/2024

A. Department Costs

Dept:7 1202 Treasurer-Tax Collector

Description		Amount	General Admin	Treasury	General Govt
Personnel Costs					
Salaries	S1	457,802	2,747	293,680	161,375
<i>Salary % Split</i>			<i>.60%</i>	<i>64.15%</i>	<i>35.25%</i>
Benefits	S	309,178	1,855	198,338	108,985
Subtotal - Personnel Costs		766,980	4,602	492,018	270,361
Services & Supplies Cost					
Services & Supplies	S	161,545	969	103,631	56,945
ISF IT Direct Charges	S	88,287	530	56,636	31,121
Other Charges	S	64,398	386	41,312	22,700
Equipment Replacement	D	1,667	0	0	0
Transfer Out	S	11,432	69	7,334	4,030
Capital Assets	D	335,544	0	0	0
Misc Revenue	P	(44,385)	0	0	(44,385)
Subtotal - Services & Supplies		618,488	1,954	208,912	70,411
Department Cost Total		1,385,469	6,556	700,930	340,772
Adjustments to Cost					
Equipment Replacement	D	(1,667)	0	0	0
Capital Assets	D	(335,544)	0	0	0
Subtotal - Adjustments		(337,211)	0	0	0
Total Costs After Adjustments		1,048,258	6,556	700,930	340,772
General Admin Distribution			(6,556)	4,231	2,325
Grand Total		\$1,048,258		\$705,161	\$343,096
				not allocated	

SUTTER COUNTY, CALIFORNIA
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2024-2025

FY 2022-23
 4/5/2024

B. Incoming Costs - (Default Spread Salary%)

Dept:7 1202 Treasurer-Tax Collector

Department	First Incoming	Second Incoming	Treasury	General Govt
1 1160 Civic Center	\$9,067	\$0	\$5,852	\$3,216
Subtotal - Building Occupancy	9,067	0	5,852	3,216
2 Equip Deprec	131,557	0	84,903	46,654
Subtotal - Equipment Depreciation	131,557	0	84,903	46,654
3 Tax Assessment	342	0	221	121
Subtotal - Tax Assessment	342	0	221	121
4 External Audit	212	0	137	75
Subtotal - External Audit	212	0	137	75
5 Personnel/Budget Prep	2,268	117	1,539	846
5 Departmental Assistance	703	36	477	262
Subtotal - 1102 County Administrator	2,971	153	2,016	1,108
6 Departmental Accounting	3,708	111	2,464	1,354
6 Payroll Accounting	4,136	108	2,739	1,505
6 Claims Accounting	1,103	33	733	403
6 Internal Audit-County Wide	191	7	128	70
Subtotal - 1201 Auditor-Controller	9,137	259	6,064	3,332
8 Purchasing	0	694	448	246
Subtotal - 1205 General Services Depa	0	694	448	246
9 Legal Assistance	0	20,724	13,375	7,349
Subtotal - 1301 County Counsel	0	20,724	13,375	7,349
10 Employee/Labor Relations	0	6,828	4,407	2,421
10 Recruitment/Class Non-MSS	0	4,226	2,727	1,499
Subtotal - 1401 Human Resources	0	11,054	7,134	3,920
11 Maintenance	0	9,099	5,872	3,227
11 Grounds	0	1,467	946	520
11 Custodial	0	13,476	8,697	4,779

SUTTER COUNTY, CALIFORNIA
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2024-2025

FY 2022-23
 4/5/2024

B. Incoming Costs - (Default Spread Salary%)

Dept:7 1202 Treasurer-Tax Collector

Department	First Incoming	Second Incoming	Treasury	General Govt
11 Direct Expenditure	\$0	\$1,168	\$754	\$414
Subtotal - 1700 Building Maintenance	0	25,210	16,270	8,940
Total Incoming	153,285	58,094	136,418	74,961
C. Total Allocated		<u>\$1,259,637</u>	<u>\$841,580</u>	<u>\$418,057</u>
			66.81%	33.19%

SUTTER COUNTY, CALIFORNIA
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2024-2025

FY 2022-23
 4/5/2024

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	416,614.78	0.10%	\$829	\$(568)	\$261	\$39	\$299
10 1401 Human Resources	154,262.27	0.04%	307	(167)	140	14	155
14 1203 Assessor	11,668.58	0.00%	23	(16)	7	1	8
15 1204 Revenue Collection	1,975.96	0.00%	4	(3)	1	0	1
17 1600 Sheriff-Communications	216,723.88	0.05%	431	(295)	136	20	156
18 1920 Engineering Services	29,472.52	0.01%	59	(40)	19	3	21
24 2112 Consolidated Courts	210,692.32	0.05%	419	(286)	133	20	153
26 2125-01 DA-Criminal Division	216,543.02	0.05%	431	(294)	136	20	156
29 2201 Sheriff-Coroner	7,026,328.25	1.74%	13,975	(9,386)	4,589	652	5,240
32 2301 Sheriff-County Jail	360,094.94	0.09%	716	(489)	227	33	260
34 2304 Probation	2,084,561.45	0.52%	4,146	(2,875)	1,272	193	1,465
39 2601 Agricultural Commissioner	75,336.39	0.02%	150	(101)	49	7	56
40 2706 Recorder	1,851,639.10	0.46%	3,683	(2,497)	1,186	172	1,358
43 2721 Development Services	11,696.03	0.00%	23	(16)	7	1	8
44 2724-24 Planning & Building	461,808.45	0.11%	919	(610)	309	43	352
45 2724-31 Community Services Building	69,892.15	0.02%	139	(115)	24	6	30
48 2726 Animal Control	686,628.85	0.17%	1,366	(933)	432	64	496
49 2727 CUPA	22,599.37	0.01%	45	(32)	13	2	15
50 3100 Road	13,409,333.58	3.32%	26,670	(18,439)	8,231	1,244	9,475
51 3200 County Airport	84,538.74	0.02%	168	(113)	55	8	63
53 4102-00 Mental Health	6,835,690.82	1.69%	13,596	(9,374)	4,222	634	4,856
54 4103-10 Health	4,226,018.44	1.05%	8,405	(6,220)	2,186	392	2,578
55 4104-00 Mental Health Service Act	9,559,066.08	2.36%	19,012	(12,925)	6,087	886	6,974
56 4120-00 Human Services Admin	314,090.34	0.08%	625	(441)	184	29	213
57 4580 Fleet Management ISF	(27,317.96)	-0.01%	(54)	73	19	(3)	16
58 4581 Information Technology ISF	634,875.07	0.16%	1,263	(712)	551	59	610
59 4590 Liability Insurance ISF	865,179.23	0.21%	1,721	(1,057)	664	80	744
60 4591 Workers' Comp. Ins. ISF	648,929.29	0.16%	1,291	(709)	581	60	642
61 4595 Employee Wellness Services	521,953.55	0.13%	1,038	(710)	328	48	377
62 5000 Trial Court Agency	99,529.16	0.02%	198	(156)	42	9	52
63 5101-00 Welfare	19,412,164.42	4.80%	38,610	(26,888)	11,722	1,800	13,522
64 5200 IHSS Public Authority	587,440.00	0.15%	1,168	(806)	362	54	416
65 6201 County Library	72,236.34	0.02%	144	(101)	43	7	50
67 7101 Parks and Recreation	443,818.16	0.11%	883	(603)	280	41	321
68 7201 Community Memorial Museum	3,737.49	0.00%	7	(5)	2	0	3
70 0112 Child Supp Serv Reimb/Adjustme	1,036,314.94	0.26%	2,061	(1,408)	653	96	749
71 0140 County Local Revenue Fund	12,580,018.53	3.11%	25,021	(2,778)	22,243	1,167	23,409
72 0177 CCIPIF SB 678	1,240,429.65	0.31%	2,467	(1,698)	770	115	885
73 0184 Sheriff Inmate Welfare	4,208.73	0.00%	8	(0)	8	0	9
74 0241 Public Safety Realignment 2011	0.00	0.00%	0	(14,304)	(14,304)	0	(14,304)
75 0252 Emergency Medical Service	358,913.82	0.09%	714	(478)	236	33	269
76 0253 RLF CDBG Housing Rehabilitatio	352,262.12	0.09%	701	(484)	216	33	249

SUTTER COUNTY, CALIFORNIA
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2024-2025

FY 2022-23
 4/5/2024

Treasury Allocations

Dept:7 1202 Treasurer-Tax Collector

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
77 0273 Local Innovation	487,002.16	0.12%	\$969	\$(672)	\$296	\$45	\$342
78 0284 CDBG Housing Rehab 04-STB	399,201.00	0.10%	794	(543)	251	37	288
79 0289 EDBG PI Fund	453,043.48	0.11%	901	(616)	285	42	327
81 0301 County Service Area G	93,459.31	0.02%	186	(495)	(309)	9	(301)
82 0305 County Service Area F	(710,654.73)	-0.18%	(1,413)	119	(1,294)	(66)	(1,360)
83 0309 County Service Area C	1,190,781.77	0.29%	2,368	(1,754)	614	110	725
84 0311 County Service Area D	1,333,671.98	0.33%	2,653	(1,968)	685	124	809
85 0320 Sutter County Water Agency	1,486,082.42	0.37%	2,956	(2,097)	858	138	996
86 0321 Lo Canal Operations & Maintence	389,075.41	0.10%	774	(567)	207	36	243
87 0326 County Water Zone #4	417,383.73	0.10%	830	(568)	262	39	301
88 0327 County Water Zone #5	805,414.44	0.20%	1,602	(1,095)	507	75	582
89 0329 County Water Zone #7	335,580.46	0.08%	667	(482)	185	31	216
90 0330 County Water Zone #8	23,316.67	0.01%	46	(32)	15	2	17
91 0340 Co Consolid St Lighting District	1,685,797.48	0.42%	3,353	(2,332)	1,021	156	1,177
92 0395 Rio Ramaza Comm. Serv District	77,362.22	0.02%	154	(102)	52	7	59
93 1103 Non-Departmental Expense	9,309.81	0.00%	19	(13)	6	1	6
94 1209 General Revenues	33,939,170.98	8.39%	67,503	(52,962)	14,541	3,147	17,689
95 1801 Plant Acquisition	108,414.37	0.03%	216	(2,470)	(2,254)	10	(2,244)
96 1803 Capital Projects	161,382.74	0.04%	321	(230)	91	15	106
106 2202 Net 5-Sheriff	608,617.52	0.15%	1,211	(836)	374	56	431
108 2215 Public Safety-County Share	(509.13)	0.00%	(1)	0	(1)	(0)	(1)
111 2703 Fish & Game Propagation	96,877.57	0.02%	193	(132)	61	9	70
114 3000 Urban area Resident St Lightning	344,096.94	0.09%	684	(473)	211	32	243
146 4102-51 Mental Health-OFC	0.00	0.00%	0	(8)	(8)	0	(8)
154 4102-68 Mental Health-Drug Medi-Cal	998,692.82	0.25%	1,986	(1,355)	631	93	724
208 4109 MHSa Housing Prg	88,772.35	0.02%	177	0	177	8	185
215 4151-00 COVID-19 Crisis Response	1,281,138.56	0.32%	2,548	(1,653)	896	119	1,014
218 4153 Cares Act Funding	18,685.18	0.00%	37	(25)	12	2	14
219 4154 Homeless Funding	336,150.12	0.08%	669	(456)	213	31	244
220 4155 American Recovery Act	9,483,374.26	2.35%	18,862	(11,918)	6,944	879	7,823
224 4400 Sutter Co Waterworks Dist #1	1,196,997.44	0.30%	2,381	(1,621)	760	111	871
241 5502 OEM FY19Pub Safty Powershutc	402,584.05	0.10%	801	(524)	276	37	314
246 5100 Children/Family Comm.	1,872,806.62	0.46%	3,725	(2,556)	1,169	174	1,342
247 5116 DNA ID Prop 69 State	27,610.97	0.01%	55	(38)	17	3	20
248 5121 Redevelopment Prop Tax	290,583.04	0.07%	578	(1,746)	(1,168)	27	(1,141)
249 5158 Industrial Hemp Ordinance	15,194.99	0.00%	30	(20)	10	1	11
250 5193 Highland EST Improv Redemptio	1,535.98	0.00%	3	0	3	0	3
252 5203 Agency Collections Payable	360,564.02	0.09%	717	(478)	239	33	273
254 5212 Local Transportation Tax	3,918,511.24	0.97%	7,794	(5,530)	2,263	363	2,627
257 5218 Taxes	31,591,962.19	7.81%	62,835	6,172	69,007	2,930	71,937
259 5240 City of Live Oak	886,092.49	0.22%	1,762	(1,942)	(180)	82	(98)
260 5241 City of Yuba City	1,616,628.11	0.40%	3,215	(6,856)	(3,640)	150	(3,491)

SUTTER COUNTY, CALIFORNIA
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2024-2025

FY 2022-23
 4/5/2024

Treasury Allocations

Dept:7 1202 Treasurer-Tax Collector

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
261 5262 Sutter-Butte Flood Control	631,936.42	0.16%	\$1,257	\$(2,526)	\$(1,269)	\$59	\$(1,210)
262 5263 Sac Area Flood Control	39,161.15	0.01%	78	(102)	(24)	4	(20)
263 5265 FRAQMD	464.33	0.00%	1	(1)	0	0	0
264 5267 Statewide Comm Infrastructure	16,023.34	0.00%	32	(80)	(48)	1	(46)
265 5277 Narco	150,540.35	0.04%	299	(197)	103	14	117
266 6401 Fairview Cemetery	155,893.78	0.04%	310	(242)	68	14	83
267 6402 Live Oak Cemetery	1,276,056.63	0.32%	2,538	(1,307)	1,231	118	1,349
268 6403 Meridian Cemetery Trust	7,814.42	0.00%	16	(11)	5	1	6
269 6404 Nicolaus Cemetery	112,884.40	0.03%	225	(166)	59	10	69
270 6405 Pleasant Grove Cemetery	204,154.07	0.05%	406	(293)	113	19	132
271 6406 Sutter Cemetery	2,347,166.98	0.58%	4,668	(3,485)	1,183	218	1,401
272 6415 Gilsizer County Drainage	4,502,029.50	1.11%	8,954	(6,331)	2,623	418	3,041
273 6416 Live Oak Cemetery Specl Assess	0.00	0.00%	0	(515)	(515)	0	(515)
274 6419 Meridian Fire District	601,862.28	0.15%	1,197	(966)	231	56	287
275 6420 Sutter Basin Fire	465,598.44	0.12%	926	(695)	231	43	275
276 6424 Levee Disrt #1-Feather River	98,777.44	0.02%	196	(134)	62	9	72
277 6426 Levee District #1	1,574,603.10	0.39%	3,132	(2,178)	953	146	1,099
278 6427 Levee District #9	388,352.99	0.10%	772	(540)	232	36	268
279 6428 Maintenance Area #3	12,003.16	0.00%	24	(43)	(19)	1	(18)
280 6429 Maintenance Area #7 Zone 2	158.33	0.00%	0	(1)	(0)	0	(0)
281 6430 Maintenance Area #7 Zone 3	2,074.04	0.00%	4	(8)	(4)	0	(4)
282 6431 Maintenance Area #7 Zone 4	12,071.77	0.00%	24	(46)	(22)	1	(21)
283 6434 Bear River Levee Maintenance	0.09	0.00%	0	0	0	0	0
284 6435 Colusa Mosquito Abatement	1,683.97	0.00%	3	(10)	(6)	0	(6)
285 6436 S-Y Mosquito & Vector Control	5,223,127.09	1.29%	10,388	(8,521)	1,868	484	2,352
286 6437 Maintenance Area #16 Zone 1	2,134.12	0.00%	4	(8)	(4)	0	(4)
287 6438 Maintenance Area #16 Zone 2	3,540.49	0.00%	7	(14)	(7)	0	(6)
288 6439 Maintenance Area #16 Zone 3	1,728.72	0.00%	3	(6)	(2)	0	(2)
289 6440 Maintenance Area #16 Zone 4	7,724.20	0.00%	15	(138)	(123)	1	(122)
290 6449 Reclamation District #1000	36,608.85	0.01%	73	0	73	3	76
291 6451 Reclamation District #70	884,772.74	0.22%	1,760	(1,220)	540	82	622
292 6452 Reclamation District #777	669,438.55	0.17%	1,331	(1,013)	319	62	381
293 6453 Reclamation District #817	189.00	0.00%	0	(0)	(0)	0	0
294 6455 Reclamation District #1001	1,837,583.25	0.45%	3,655	(2,495)	1,159	170	1,330
295 6458 Reclamation District #2054	412,929.64	0.10%	821	(587)	234	38	272
296 6459 Reclamation District #2056	512,851.06	0.13%	1,020	(712)	308	48	355
297 6460 Reclamation District #2103	3,099.94	0.00%	6	(11)	(5)	0	(5)
298 6461 Reclamation District #1500	2,288,439.64	0.57%	4,552	(3,872)	680	212	892
299 6462 Reclamation District #1660	637,122.75	0.16%	1,267	(861)	406	59	465
300 6470 Sutter County Resource Conserv	29,782.23	0.01%	59	(40)	19	3	22
301 6471 LAFCO	43,272.97	0.01%	86	(45)	41	4	45
302 6480 Butte Water District	14,225.82	0.00%	28	(42)	(13)	1	(12)

SUTTER COUNTY, CALIFORNIA
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2024-2025

FY 2022-23
 4/5/2024

Treasury Allocations

Dept:7 1202 Treasurer-Tax Collector

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
303 6481 Feather Water District	108,740.83	0.03%	\$216	\$(330)	\$(114)	\$10	\$(104)
304 6484 SCSD-90 Series A-Imprv Redem	467,765.98	0.12%	930	(636)	295	43	338
305 6489 CA First Sutter	11,578.72	0.00%	23	(66)	(43)	1	(42)
306 6490 CA Enterp Dev Auth Comm Pace	36,929.81	0.01%	73	(88)	(15)	3	(12)
307 6491 California Hero Program	15,748.41	0.00%	31	(68)	(36)	1	(35)
310 7565 Sutter Co Schools	192,734,460.18	47.67%	383,338	(301,948)	81,390	17,874	99,264
358 4122 BH Quality Improv Prgm	389,119.83	0.10%	774	(536)	238	36	274
371 4136 BH Care Act	10,989.01	0.00%	22	(6)	16	1	17
Subtotal	404,278,946.69	100.00%	804,087	(563,070)	241,017	37,492	278,509
Direct Bills					563,070		563,070
Total					\$804,087		\$841,580

Basis Units: Average Daily Cash Balance
 Source:

SUTTER COUNTY, CALIFORNIA
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2024-2025

FY 2022-23
 4/5/2024

Allocation Summary

Dept:7 1202 Treasurer-Tax Collector

Department	Treasury	General Govt	Total
0 Direct Billed	\$563,070	\$0	\$563,070
9 1301 County Counsel	299	0	299
10 1401 Human Resources	155	0	155
14 1203 Assessor	8	0	8
15 1204 Revenue Collection	1	0	1
17 1600 Sheriff-Communications	156	0	156
18 1920 Engineering Services	21	0	21
24 2112 Consolidated Courts	153	0	153
26 2125-01 DA-Criminal Division	156	0	156
29 2201 Sheriff-Coroner	5,240	0	5,240
32 2301 Sheriff-County Jail	260	0	260
34 2304 Probation	1,465	0	1,465
39 2601 Agricultural Commissioner	56	0	56
40 2706 Recorder	1,358	0	1,358
43 2721 Development Services	8	0	8
44 2724-24 Planning & Building	352	0	352
45 2724-31 Community Services Building	30	0	30
48 2726 Animal Control	496	0	496
49 2727 CUPA	15	0	15
50 3100 Road	9,475	0	9,475
51 3200 County Airport	63	0	63
53 4102-00 Mental Health	4,856	0	4,856
54 4103-10 Health	2,578	0	2,578
55 4104-00 Mental Health Service Act	6,974	0	6,974
56 4120-00 Human Services Admin	213	0	213
57 4580 Fleet Management ISF	16	0	16
58 4581 Information Technology ISF	610	0	610
59 4590 Liability Insurance ISF	744	0	744
60 4591 Workers' Comp. Ins. ISF	642	0	642
61 4595 Employee Wellness Services	377	0	377
62 5000 Trial Court Agency	52	0	52
63 5101-00 Welfare	13,522	0	13,522
64 5200 IHSS Public Authority	416	0	416
65 6201 County Library	50	0	50
67 7101 Parks and Recreation	321	0	321
68 7201 Community Memorial Museum	3	0	3
70 0112 Child Supp Serv Reimb/Adjustme	749	0	749
71 0140 County Local Revenue Fund	23,409	0	23,409
72 0177 CCPIF SB 678	885	0	885
73 0184 Sheriff Inmate Welfare	9	0	9
74 0241 Public Safety Realignment 2011	(14,304)	0	(14,304)

SUTTER COUNTY, CALIFORNIA
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2024-2025

FY 2022-23
 4/5/2024

Allocation Summary

Dept:7 1202 Treasurer-Tax Collector

Department	Treasury	General Govt	Total
75 0252 Emergency Medical Service	\$269	\$0	\$269
76 0253 RLF CDBG Housing Rehabilitatio	249	0	249
77 0273 Local Innovation	342	0	342
78 0284 CDBG Housing Rehab 04-STB	288	0	288
79 0289 EDBG PI Fund	327	0	327
81 0301 County Service Area G	(301)	0	(301)
82 0305 County Service Area F	(1,360)	0	(1,360)
83 0309 County Service Area C	725	0	725
84 0311 County Service Area D	809	0	809
85 0320 Sutter County Water Agency	996	0	996
86 0321 Lo Canal Operations & Maintence	243	0	243
87 0326 County Water Zone #4	301	0	301
88 0327 County Water Zone #5	582	0	582
89 0329 County Water Zone #7	216	0	216
90 0330 County Water Zone #8	17	0	17
91 0340 Co Consolid St Lighting District	1,177	0	1,177
92 0395 Rio Ramaza Comm. Serv District	59	0	59
93 1103 Non-Departmental Expense	6	0	6
94 1209 General Revenues	17,689	0	17,689
95 1801 Plant Acquisition	(2,244)	0	(2,244)
96 1803 Capital Projects	106	0	106
106 2202 Net 5-Sheriff	431	0	431
108 2215 Public Safety-County Share	(1)	0	(1)
111 2703 Fish & Game Propagation	70	0	70
114 3000 Urban area Resident St Lightning	243	0	243
146 4102-51 Mental Health-OFC	(8)	0	(8)
154 4102-68 Mental Health-Drug Medi-Cal	724	0	724
208 4109 MHSa Housing Prg	185	0	185
215 4151-00 COVID-19 Crisis Response	1,014	0	1,014
218 4153 Cares Act Funding	14	0	14
219 4154 Homeless Funding	244	0	244
220 4155 American Recovery Act	7,823	0	7,823
224 4400 Sutter Co Waterworks Dist #1	871	0	871
241 5502 OEM FY19Pub Safty Powershutc	314	0	314
246 5100 Children/Family Comm.	1,342	0	1,342
247 5116 DNA ID Prop 69 State	20	0	20
248 5121 Redevelopment Prop Tax	(1,141)	0	(1,141)
249 5158 Industrial Hemp Ordinance	11	0	11
250 5193 Highland EST Improv Redemptio	3	0	3
252 5203 Agency Collections Payable	273	0	273
254 5212 Local Transportation Tax	2,627	0	2,627

SUTTER COUNTY, CALIFORNIA
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2024-2025

FY 2022-23
 4/5/2024

Allocation Summary

Dept:7 1202 Treasurer-Tax Collector

Department	Treasury	General Govt	Total
257 5218 Taxes	\$71,937	\$0	\$71,937
259 5240 City of Live Oak	(98)	0	(98)
260 5241 City of Yuba City	(3,491)	0	(3,491)
261 5262 Sutter-Butte Flood Control	(1,210)	0	(1,210)
262 5263 Sac Area Flood Control	(20)	0	(20)
263 5265 FRAQMD	0	0	0
264 5267 Statewide Comm Infrastructure	(46)	0	(46)
265 5277 Narco	117	0	117
266 6401 Fairview Cemetery	83	0	83
267 6402 Live Oak Cemetery	1,349	0	1,349
268 6403 Meridian Cemetery Trust	6	0	6
269 6404 Nicolaus Cemetery	69	0	69
270 6405 Pleasant Grove Cemetery	132	0	132
271 6406 Sutter Cemetery	1,401	0	1,401
272 6415 Gilsizer County Drainage	3,041	0	3,041
273 6416 Live Oak Cemetery Specl Assess	(515)	0	(515)
274 6419 Meridian Fire District	287	0	287
275 6420 Sutter Basin Fire	275	0	275
276 6424 Levee Disrt #1-Feather River	72	0	72
277 6426 Levee District #1	1,099	0	1,099
278 6427 Levee District #9	268	0	268
279 6428 Maintenance Area #3	(18)	0	(18)
280 6429 Maintenance Area #7 Zone 2	(0)	0	(0)
281 6430 Maintenance Area #7 Zone 3	(4)	0	(4)
282 6431 Maintenance Area #7 Zone 4	(21)	0	(21)
283 6434 Bear River Levee Maintenance	0	0	0
284 6435 Colusa Mosquito Abatement	(6)	0	(6)
285 6436 S-Y Mosquito & Vector Control	2,352	0	2,352
286 6437 Maintenance Area #16 Zone 1	(4)	0	(4)
287 6438 Maintenance Area #16 Zone 2	(6)	0	(6)
288 6439 Maintenance Area #16 Zone 3	(2)	0	(2)
289 6440 Maintenance Area #16 Zone 4	(122)	0	(122)
290 6449 Reclamation District #1000	76	0	76
291 6451 Reclamation District #70	622	0	622
292 6452 Reclamation District #777	381	0	381
293 6453 Reclamation District #817	0	0	0
294 6455 Reclamation District #1001	1,330	0	1,330
295 6458 Reclamation District #2054	272	0	272
296 6459 Reclamation District #2056	355	0	355
297 6460 Reclamation District #2103	(5)	0	(5)
298 6461 Reclamation District #1500	892	0	892

SUTTER COUNTY, CALIFORNIA
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2024-2025

FY 2022-23
 4/5/2024

Allocation Summary

Dept:7 1202 Treasurer-Tax Collector

Department	Treasury	General Govt	Total
299 6462 Reclamation District #1660	\$465	\$0	\$465
300 6470 Sutter County Resource Conserv	22	0	22
301 6471 LAFCO	45	0	45
302 6480 Butte Water District	(12)	0	(12)
303 6481 Feather Water District	(104)	0	(104)
304 6484 SCSD-90 Series A-Imprv Redem	338	0	338
305 6489 CA First Sutter	(42)	0	(42)
306 6490 CA Enterp Dev Auth Comm Pace	(12)	0	(12)
307 6491 California Hero Program	(35)	0	(35)
310 7565 Sutter Co Schools	99,264	0	99,264
358 4122 BH Quality Improv Prgrm	274	0	274
371 4136 BH Care Act	17	0	17
Total	\$841,580	\$0	\$841,580

**Sutter County, California
2 CFR Part 200 Cost Allocation Plan**

**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.
2. Direct Identified is time spent on activities that benefit only one fund or department.
3. 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 2024-2025

FY 2022-23
 4/5/2024

A. Department Costs

Dept:8 1205 General Services Department

Description		Amount	General Admin	Purchasing	Copier Services	Direct Identified
Personnel Costs						
Salaries	S1	605,600	211,678	90,243	0	303,678
<i>Salary % Split</i>			<i>34.95%</i>	<i>14.90%</i>	<i>.00%</i>	<i>50.15%</i>
Benefits	S	366,606	128,142	54,630	0	183,835
Subtotal - Personnel Costs		972,206	339,820	144,873	0	487,513
Services & Supplies Cost						
Services & Supplies	S	57,908	20,241	8,629	0	29,038
ISF IT Direct Charges	S	63,484	22,190	9,460	0	31,834
Transfer Out	S	7,544	2,637	1,124	0	3,783
Gen Ins Bond IntraFund	D	7,083	0	0	0	0
Other Charges	S	2,364	826	352	0	1,185
Intrafund Transfer	D	(259,908)	0	0	0	0
Other Revenues	S	(3,165)	(1,106)	(472)	0	(1,587)
Equipment Replacement	D	1,515	0	0	0	0
Subtotal - Services & Supplies		(123,177)	44,787	19,094	0	64,253
Department Cost Total		849,030	384,607	163,967	0	551,766
Adjustments to Cost						
Gen Ins Bond IntraFund	D	(7,083)	0	0	0	0
Intrafund Transfer	D	259,908	0	0	0	0
Equipment Replacement	D	(1,515)	0	0	0	0
Subtotal - Adjustments		251,310	0	0	0	0
Total Costs After Adjustments		1,100,340	384,607	163,967	0	551,766
General Admin Distribution			(384,607)	88,110	0	296,498
Grand Total		\$1,100,340		\$252,077	\$0	\$848,263
				not allocated		

SUTTER COUNTY, CALIFORNIA
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2024-2025

FY 2022-23
4/5/2024

B. Incoming Costs - (Default Spread Salary%)

Dept:8 1205 General Services Department

Department	First Incoming	Second Incoming	Purchasing	Copier Services	Direct Identified
1 146 Garden Highway	\$332	\$0	\$76	\$0	\$256
Subtotal - Building Occupancy	332	0	76	0	256
2 Equip Deprec	7,429	0	1,702	0	5,727
Subtotal - Equipment Depreciation	7,429	0	1,702	0	5,727
3 Tax Assessment	391	0	90	0	302
Subtotal - Tax Assessment	391	0	90	0	302
4 External Audit	185	0	42	0	142
Subtotal - External Audit	185	0	42	0	142
5 Personnel/Budget Prep	2,268	117	546	0	1,838
5 Departmental Assistance	703	36	169	0	570
Subtotal - 1102 County Administrator	2,971	153	716	0	2,408
6 Departmental Accounting	4,113	123	971	0	3,266
6 Payroll Accounting	4,136	108	972	0	3,272
6 Claims Accounting	962	29	227	0	763
6 Internal Audit-County Wide	211	8	50	0	169
Subtotal - 1201 Auditor-Controller	9,422	268	2,220	0	7,470
8 Purchasing	0	1,735	398	0	1,338
Subtotal - 1205 General Services Depa	0	1,735	398	0	1,338
9 Legal Assistance	0	9,365	2,146	0	7,220
Subtotal - 1301 County Counsel	0	9,365	2,146	0	7,220
10 Employee/Labor Relations	0	6,828	1,564	0	5,264
10 Recruitment/Class Non-MSS	0	4,226	968	0	3,258
Subtotal - 1401 Human Resources	0	11,054	2,532	0	8,522
11 Maintenance	0	681	156	0	525
11 Grounds	0	1,372	314	0	1,058
11 Direct Expenditure	0	1,168	268	0	900
Subtotal - 1700 Building Maintenance	0	3,221	738	0	2,483
Total Incoming	20,730	25,796	10,659	0	35,867
C. Total Allocated		\$1,146,866	\$262,735	\$0	\$884,131
			22.91%		77.09%

SUTTER COUNTY, CALIFORNIA
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2024-2025

FY 2022-23
 4/5/2024

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	3	0.41%	\$1,041	\$0	\$1,041	\$0	\$1,041
6 1201 Auditor-Controller	1	0.14%	347	0	347	0	347
7 1202 Treasurer-Tax Collector	2	0.27%	694	0	694	0	694
8 1205 General Services Department	5	0.68%	1,735	0	1,735	0	1,735
9 1301 County Counsel	1	0.14%	347	0	347	8	355
10 1401 Human Resources	2	0.27%	694	0	694	16	710
11 1700 Building Maintenance	145	19.59%	50,324	0	50,324	1,175	51,499
12 1101 Board of Supervisors	4	0.54%	1,388	0	1,388	32	1,421
13 1105 Clerk of the Board	1	0.14%	347	0	347	8	355
14 1203 Assessor	1	0.14%	347	0	347	8	355
16 1502 Elections	5	0.68%	1,735	0	1,735	41	1,776
17 1600 Sheriff-Communications	4	0.54%	1,388	0	1,388	32	1,421
18 1920 Engineering Services	5	0.68%	1,735	0	1,735	41	1,776
19 1922 Water Resources	3	0.41%	1,041	0	1,041	24	1,066
25 2125 District Attorney	1	0.14%	347	0	347	8	355
29 2201 Sheriff-Coroner	14	1.89%	4,859	0	4,859	113	4,972
30 2205 Sheriff-Boat Patrol	2	0.27%	694	0	694	16	710
31 2208 Sheriff-Live Oak Contract	2	0.27%	694	0	694	16	710
32 2301 Sheriff-County Jail	5	0.68%	1,735	0	1,735	41	1,776
34 2304 Probation	2	0.27%	694	0	694	16	710
37 2401-312 Emergency Services	8	1.08%	2,776	0	2,776	65	2,841
38 2402 Fire Services Administration	1	0.14%	347	0	347	8	355
39 2601 Agricultural Commissioner	1	0.14%	347	0	347	8	355
40 2706 Recorder	1	0.14%	347	0	347	8	355
41 2709 Pub. Guardian/Conservator	3	0.41%	1,041	0	1,041	24	1,066
42 2710 County Clerk	1	0.14%	347	0	347	8	355
43 2721 Development Services	4	0.54%	1,388	0	1,388	32	1,421
44 2724-24 Planning & Building	8	1.08%	2,776	0	2,776	65	2,841
45 2724-31 Community Services Building	2	0.27%	694	0	694	16	710
46 2724-32 Code Enforcement Svcs	1	0.14%	347	0	347	8	355
47 2725 Environmental Health	2	0.27%	694	0	694	16	710
50 3100 Road	34	4.59%	11,800	0	11,800	276	12,076
53 4102-00 Mental Health	2	0.27%	694	0	694	16	710
54 4103-10 Health	6	0.81%	2,082	0	2,082	49	2,131
55 4104-00 Mental Health Service Act	61	8.24%	21,171	0	21,171	494	21,665
56 4120-00 Human Services Admin	4	0.54%	1,388	0	1,388	32	1,421
57 4580 Fleet Management ISF	34	4.59%	11,800	0	11,800	276	12,076
58 4581 Information Technology ISF	3	0.41%	1,041	0	1,041	24	1,066
63 5101-00 Welfare	2	0.27%	694	0	694	16	710
64 5200 IHSS Public Authority	5	0.68%	1,735	0	1,735	41	1,776
65 6201 County Library	6	0.81%	2,082	0	2,082	49	2,131
66 6301 Bi-County Farm Advisor	1	0.14%	347	0	347	8	355

SUTTER COUNTY, CALIFORNIA
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2024-2025

FY 2022-23
 4/5/2024

Purchasing Allocations

Dept:8 1205 General Services Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
67 7101 Parks and Recreation	11	1.49%	\$3,818	\$0	\$3,818	\$89	\$3,907
68 7201 Community Memorial Museum	1	0.14%	347	0	347	8	355
69 7203 Vets Memorial Community Bldg	1	0.14%	347	0	347	8	355
70 0112 Child Supp Serv Reimb/Adjustme	1	0.14%	347	0	347	8	355
82 0305 County Service Area F	21	2.84%	7,288	0	7,288	170	7,459
83 0309 County Service Area C	8	1.08%	2,776	0	2,776	65	2,841
84 0311 County Service Area D	10	1.35%	3,471	0	3,471	81	3,552
86 0321 Lo Canal Operations & Maintence	3	0.41%	1,041	0	1,041	24	1,066
93 1103 Non-Departmental Expense	9	1.22%	3,124	0	3,124	73	3,197
95 1801 Plant Acquisition	10	1.35%	3,471	0	3,471	81	3,552
102 2125-08 DA-Criminal Investigation	2	0.27%	694	0	694	16	710
115 4102-01 Mental Health-Admin Support	15	2.03%	5,206	0	5,206	122	5,328
117 4102-03 Mental Health-Crisis Clinic	9	1.22%	3,124	0	3,124	73	3,197
119 4102-07 Mental Health-Inpatient	31	4.19%	10,759	0	10,759	251	11,010
127 4102-16 Mental Health-Outpatient/Adu	42	5.68%	14,577	0	14,577	340	14,917
128 4102-17 Mental Health-Outpatient/Chik	12	1.62%	4,165	0	4,165	97	4,262
133 4102-26 Mental Health-Sutter County E	4	0.54%	1,388	0	1,388	32	1,421
141 4102-41 Mental Health-Alcohol Admin	5	0.68%	1,735	0	1,735	41	1,776
142 4102-42 Mental Health-Prevention	5	0.68%	1,735	0	1,735	41	1,776
144 4102-48 Mental Health-Sutter Co CW I	3	0.41%	1,041	0	1,041	24	1,066
146 4102-51 Mental Health-OFC	8	1.08%	2,776	0	2,776	65	2,841
149 4102-54 Mental Health-First Steps	8	1.08%	2,776	0	2,776	65	2,841
150 4102-58 Mental Health-Drug Court SC	7	0.95%	2,429	0	2,429	57	2,486
153 4102-65 Mental Health-UR/QI Program	8	1.08%	2,776	0	2,776	65	2,841
155 4102-72 Mental Health-Local Comm C	3	0.41%	1,041	0	1,041	24	1,066
158 4102-82 Mental Health-Forensic	4	0.54%	1,388	0	1,388	32	1,421
159 4102-701 Mental Health-Youth and Far	1	0.14%	347	0	347	8	355
162 4102-705 Mental Health-Adult Non-FSI	4	0.54%	1,388	0	1,388	32	1,421
163 4102-706 Mental Health-Ethnic Outrea	2	0.27%	694	0	694	16	710
165 4102-712 Mental Health-Community Pr	5	0.68%	1,735	0	1,735	41	1,776
172 4103-20 Health-CCS	1	0.14%	347	0	347	8	355
177 4103-31 Health-CHDP	1	0.14%	347	0	347	8	355
180 4103-36 Health-Bioterrorism	1	0.14%	347	0	347	8	355
182 4103-38 Health-Acute Communicable I	6	0.81%	2,082	0	2,082	49	2,131
183 4103-39 Health-Immunization Grant	3	0.41%	1,041	0	1,041	24	1,066
199 4103-66 Health-Supp Nutritional Asst F	1	0.14%	347	0	347	8	355
202 4103-69 Health - Oral Care	2	0.27%	694	0	694	16	710
207 4103-99 Health-Tobacco Control	1	0.14%	347	0	347	8	355
212 4121-758 Homeless Better Way Prog	4	0.54%	1,388	0	1,388	32	1,421
213 4134-00 Jail Medical	1	0.14%	347	0	347	8	355
214 4134-72 Jail Medical-LCC	1	0.14%	347	0	347	8	355
222 4201 Non-County Providers	1	0.14%	347	0	347	8	355

SUTTER COUNTY, CALIFORNIA
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2024-2025

FY 2022-23
 4/5/2024

Purchasing Allocations

Dept:8 1205 General Services Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
224 4400 Sutter Co Waterworks Dist #1	1	0.14%	\$347	\$0	\$347	\$8	\$355
225 5101-05 Welfare-Social Workers Empy	3	0.41%	1,041	0	1,041	24	1,066
226 5101-06 Family Urgent Response Syst	1	0.14%	347	0	347	8	355
227 5101-07 Welfare-Program Support	1	0.14%	347	0	347	8	355
228 5101-10 Welfare-Admin Support	4	0.54%	1,388	0	1,388	32	1,421
230 5101-20 Welfare-Social Services	20	2.70%	6,941	0	6,941	162	7,103
231 5101-26 Homeless Support Prog	2	0.27%	694	0	694	16	710
232 5101-30 Welfare-Eligibility & Nonservic	8	1.08%	2,776	0	2,776	65	2,841
233 5101-35 Welfare-Welfare Fraud	1	0.14%	347	0	347	8	355
235 5101-45 Welfare-Adults	1	0.14%	347	0	347	8	355
236 5201 In-Home Supportive Services	1	0.14%	347	0	347	8	355
238 5206 TANF-Foster Care	1	0.14%	347	0	347	8	355
241 5502 OEM FY19Pub Safty Powershutc	1	0.14%	347	0	347	8	355
243 6201-35 Library-Literacy Prg	1	0.14%	347	0	347	8	355
272 6415 Gilsizer County Drainage	1	0.14%	347	0	347	8	355
328 4103-765 ELC Enhncng Det Exp	13	1.76%	4,512	0	4,512	105	4,617
329 4103-92 COVID19 Elc Enhncng Det	1	0.14%	347	0	347	8	355
336 4121-759 Homeless Tent Camping Site	1	0.14%	347	0	347	8	355
338 4121-762 Homeless Operations	2	0.27%	694	0	694	16	710
356 4121-765 ELC Enhancing Detectn Exp	1	0.14%	347	0	347	8	355
357 4121-90 COVID CDSS Proj Roomkey	1	0.14%	347	0	347	8	355
Subtotal	740	100.00%	256,826	0	256,826	5,910	262,735
Direct Bills					0		0
Total					\$256,826		\$262,735

Basis Units: Number of Purchases
 Source:

SUTTER COUNTY, CALIFORNIA
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2024-2025

FY 2022-23
 4/5/2024

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	95,098	31.11%	\$268,867	\$(236,993)	\$31,874	\$6,187	\$38,061
57 4580 Fleet Management ISF	55,557	18.17%	157,074	(156,125)	950	3,614	4,564
58 4581 Information Technology ISF	145,781	47.69%	412,162	(336,395)	75,766	9,484	85,250
67 7101 Parks and Recreation	5,038	1.65%	14,244	(14,693)	(450)	328	(122)
69 7203 Vets Memorial Community Bldg	2,719	0.89%	7,687	(8,222)	(535)	177	(358)
111 2703 Fish & Game Propagation	1,489	0.49%	4,210	0	4,210	97	4,307
Subtotal	305,682	100.00%	864,244	(752,428)	111,816	19,887	131,702
Direct Bills					752,428		752,428
Total					\$864,244		\$884,131

Basis Units: Direct Costs
 Source:

SUTTER COUNTY, CALIFORNIA
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2024-2025

FY 2022-23
 4/5/2024

Allocation Summary

Dept:8 1205 General Services Department

Department	Purchasing	Copier Services	Direct Identified	Total
0 Direct Billed	\$0	\$0	\$752,428	\$752,428
5 1102 County Administrator	1,041	0	0	1,041
6 1201 Auditor-Controller	347	0	0	347
7 1202 Treasurer-Tax Collector	694	0	0	694
8 1205 General Services Department	1,735	0	0	1,735
9 1301 County Counsel	355	0	0	355
10 1401 Human Resources	710	0	0	710
11 1700 Building Maintenance	51,499	0	38,061	89,560
12 1101 Board of Supervisors	1,421	0	0	1,421
13 1105 Clerk of the Board	355	0	0	355
14 1203 Assessor	355	0	0	355
16 1502 Elections	1,776	0	0	1,776
17 1600 Sheriff-Communications	1,421	0	0	1,421
18 1920 Engineering Services	1,776	0	0	1,776
19 1922 Water Resources	1,066	0	0	1,066
25 2125 District Attorney	355	0	0	355
29 2201 Sheriff-Coroner	4,972	0	0	4,972
30 2205 Sheriff-Boat Patrol	710	0	0	710
31 2208 Sheriff-Live Oak Contract	710	0	0	710
32 2301 Sheriff-County Jail	1,776	0	0	1,776
34 2304 Probation	710	0	0	710
37 2401-312 Emergency Services	2,841	0	0	2,841
38 2402 Fire Services Administration	355	0	0	355
39 2601 Agricultural Commissioner	355	0	0	355
40 2706 Recorder	355	0	0	355
41 2709 Pub. Guardian/Conservator	1,066	0	0	1,066
42 2710 County Clerk	355	0	0	355
43 2721 Development Services	1,421	0	0	1,421
44 2724-24 Planning & Building	2,841	0	0	2,841
45 2724-31 Community Services Building	710	0	0	710
46 2724-32 Code Enforcement Srvs	355	0	0	355
47 2725 Environmental Health	710	0	0	710
50 3100 Road	12,076	0	0	12,076
53 4102-00 Mental Health	710	0	0	710
54 4103-10 Health	2,131	0	0	2,131
55 4104-00 Mental Health Service Act	21,665	0	0	21,665
56 4120-00 Human Services Admin	1,421	0	0	1,421
57 4580 Fleet Management ISF	12,076	0	4,564	16,640
58 4581 Information Technology ISF	1,066	0	85,250	86,316
63 5101-00 Welfare	710	0	0	710
64 5200 IHSS Public Authority	1,776	0	0	1,776

SUTTER COUNTY, CALIFORNIA
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2024-2025

FY 2022-23
 4/5/2024

Allocation Summary

Dept:8 1205 General Services Department

Department	Purchasing	Copier Services	Direct Identified	Total
65 6201 County Library	\$2,131	\$0	\$0	\$2,131
66 6301 Bi-County Farm Advisor	355	0	0	355
67 7101 Parks and Recreation	3,907	0	(122)	3,785
68 7201 Community Memorial Museum	355	0	0	355
69 7203 Vets Memorial Community Bldg	355	0	(358)	(3)
70 0112 Child Supp Serv Reimb/Adjustme	355	0	0	355
82 0305 County Service Area F	7,459	0	0	7,459
83 0309 County Service Area C	2,841	0	0	2,841
84 0311 County Service Area D	3,552	0	0	3,552
86 0321 Lo Canal Operations & Maintence	1,066	0	0	1,066
93 1103 Non-Departmental Expense	3,197	0	0	3,197
95 1801 Plant Acquisition	3,552	0	0	3,552
102 2125-08 DA-Criminal Investigation	710	0	0	710
111 2703 Fish & Game Propagation	0	0	4,307	4,307
115 4102-01 Mental Health-Admin Support	5,328	0	0	5,328
117 4102-03 Mental Health-Crisis Clinic	3,197	0	0	3,197
119 4102-07 Mental Health-Inpatient	11,010	0	0	11,010
127 4102-16 Mental Health-Outpatient/Adu	14,917	0	0	14,917
128 4102-17 Mental Health-Outpatient/Chik	4,262	0	0	4,262
133 4102-26 Mental Health-Sutter County E	1,421	0	0	1,421
141 4102-41 Mental Health-Alcohol Admin	1,776	0	0	1,776
142 4102-42 Mental Health-Prevention	1,776	0	0	1,776
144 4102-48 Mental Health-Sutter Co CW I	1,066	0	0	1,066
146 4102-51 Mental Health-OFC	2,841	0	0	2,841
149 4102-54 Mental Health-First Steps	2,841	0	0	2,841
150 4102-58 Mental Health-Drug Court SC	2,486	0	0	2,486
153 4102-65 Mental Health-UR/QI Program	2,841	0	0	2,841
155 4102-72 Mental Health-Local Comm C	1,066	0	0	1,066
158 4102-82 Mental Health-Forensic	1,421	0	0	1,421
159 4102-701 Mental Health-Youth and Far	355	0	0	355
162 4102-705 Mental Health-Adult Non-FSF	1,421	0	0	1,421
163 4102-706 Mental Health-Ethnic Outrea	710	0	0	710
165 4102-712 Mental Health-Community Pr	1,776	0	0	1,776
172 4103-20 Health-CCS	355	0	0	355
177 4103-31 Health-CHDP	355	0	0	355
180 4103-36 Health-Bioterrorism	355	0	0	355
182 4103-38 Health-Acute Communicable I	2,131	0	0	2,131
183 4103-39 Health-Immunization Grant	1,066	0	0	1,066
199 4103-66 Health-Supp Nutritional Asst F	355	0	0	355
202 4103-69 Health - Oral Care	710	0	0	710
207 4103-99 Health-Tobacco Control	355	0	0	355

SUTTER COUNTY, CALIFORNIA
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2024-2025

FY 2022-23
 4/5/2024

Allocation Summary

Dept:8 1205 General Services Department

Department	Purchasing	Copier Services	Direct Identified	Total
212 4121-758 Homeless Better Way Prog	\$1,421	\$0	\$0	\$1,421
213 4134-00 Jail Medical	355	0	0	355
214 4134-72 Jail Medical-LCC	355	0	0	355
222 4201 Non-County Providers	355	0	0	355
224 4400 Sutter Co Waterworks Dist #1	355	0	0	355
225 5101-05 Welfare-Social Workers Empy	1,066	0	0	1,066
226 5101-06 Family Urgent Response Syst	355	0	0	355
227 5101-07 Welfare-Program Support	355	0	0	355
228 5101-10 Welfare-Admin Support	1,421	0	0	1,421
230 5101-20 Welfare-Social Services	7,103	0	0	7,103
231 5101-26 Homeless Support Prog	710	0	0	710
232 5101-30 Welfare-Eligibility & Nonservic	2,841	0	0	2,841
233 5101-35 Welfare-Welfare Fraud	355	0	0	355
235 5101-45 Welfare-Adults	355	0	0	355
236 5201 In-Home Supportive Services	355	0	0	355
238 5206 TANF-Foster Care	355	0	0	355
241 5502 OEM FY19Pub Safty Powershutc	355	0	0	355
243 6201-35 Library-Literacy Prg	355	0	0	355
272 6415 Gilsizer County Drainage	355	0	0	355
328 4103-765 ELC Enhncng Det Exp	4,617	0	0	4,617
329 4103-92 COVID19 Elc Enhncng Det	355	0	0	355
336 4121-759 Homeless Tent Camping Site	355	0	0	355
338 4121-762 Homeless Operations	710	0	0	710
356 4121-765 ELC Enhancing Detectn Exp	355	0	0	355
357 4121-90 COVID CDSS Proj Roomkey	355	0	0	355
Total	\$262,735	\$0	\$884,131	\$1,146,866

**Sutter County, California
2 CFR Part 200 Cost Allocation Plan**

**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 2024-2025

FY 2022-23
 4/5/2024

A. Department Costs

Dept:9 1301 County Counsel

Description		Amount	General Admin	Legal Assistance	General Govt
Personnel Costs					
Salaries	S1	556,066	206,022	307,393	42,650
<i>Salary % Split</i>			<i>37.05%</i>	<i>55.28%</i>	<i>7.67%</i>
Benefits	S	304,474	112,808	168,313	23,353
Subtotal - Personnel Costs		860,540	318,830	475,707	66,003
Services & Supplies Cost					
Services & Supplies	S	170,997	63,354	94,527	13,115
Equipment Replacement	D	2,576	0	0	0
ISF IT Direct Charges	S	31,361	11,619	17,337	2,405
Other Charges	S	2,751	1,019	1,521	211
Capital Assets	D	8,095	0	0	0
Transfers Out	S	8,809	3,264	4,870	676
Revenues	P	(1,993)	0	0	(1,993)
Subtotal - Services & Supplies		222,596	79,257	118,254	14,415
Department Cost Total		1,083,136	398,087	593,961	80,418
Adjustments to Cost					
Equipment Replacement	D	(2,576)	0	0	0
Capital Assets	D	(8,095)	0	0	0
Subtotal - Adjustments		(10,671)	0	0	0
Total Costs After Adjustments		1,072,465	398,087	593,961	80,418
General Admin Distribution			(398,087)	349,583	48,504
Grand Total		\$1,072,465		\$943,544	\$128,922
				not allocated	

SUTTER COUNTY, CALIFORNIA
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2024-2025

FY 2022-23
4/5/2024

B. Incoming Costs - (Default Spread Salary%)

Dept:9 1301 County Counsel

Department	First Incoming	Second Incoming	Legal Assistance	General Govt
1 1160 Civic Center	\$9,124	\$0	\$8,013	\$1,112
Subtotal - Building Occupancy	9,124	0	8,013	1,112
2 Equip Deprec	962	0	845	117
Subtotal - Equipment Depreciation	962	0	845	117
3 Tax Assessment	344	0	302	42
Subtotal - Tax Assessment	344	0	302	42
4 External Audit	247	0	216	30
Subtotal - External Audit	247	0	216	30
5 Personnel/Budget Prep	1,417	73	1,309	182
5 Departmental Assistance	439	23	406	56
Subtotal - 1102 County Administrator	1,857	95	1,714	238
6 Departmental Accounting	4,119	123	3,725	517
6 Payroll Accounting	2,585	68	2,329	323
6 Claims Accounting	1,285	38	1,162	161
6 Internal Audit-County Wide	212	8	193	27
Subtotal - 1201 Auditor-Controller	8,200	237	7,409	1,028
7 Treasury	261	39	263	36
Subtotal - 1202 Treasurer-Tax Collecto	261	39	263	36
8 Purchasing	347	8	312	43
Subtotal - 1205 General Services Depa	347	8	312	43
10 Employee/Labor Relations	0	4,268	3,748	520
10 Recruitment/Class Non-MSS	0	2,641	2,319	322
Subtotal - 1401 Human Resources	0	6,909	6,067	842
11 Maintenance	0	1,241	1,090	151
11 Grounds	0	1,467	1,288	179
11 Custodial	0	5,594	4,913	682

SUTTER COUNTY, CALIFORNIA
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2024-2025

FY 2022-23
 4/5/2024

B. Incoming Costs - (Default Spread Salary%)

Dept:9 1301 County Counsel

Department	First Incoming	Second Incoming	Legal Assistance	General Govt
11 Direct Expenditure	\$0	\$730	\$641	\$89
Subtotal - 1700 Building Maintenance	0	9,031	7,931	1,100
Total Incoming	21,342	16,319	33,072	4,589
C. Total Allocated		<u>\$1,110,127</u>	<u>\$976,616</u>	<u>\$133,511</u>
			87.97%	12.03%

SUTTER COUNTY, CALIFORNIA
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2024-2025

FY 2022-23
 4/5/2024

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	12,505	4.05%	\$38,947	\$0	\$38,947	\$0	\$38,947
6 1201 Auditor-Controller	715	0.23%	2,227	0	2,227	0	2,227
7 1202 Treasurer-Tax Collector	6,654	2.15%	20,724	0	20,724	0	20,724
8 1205 General Services Department	3,007	0.97%	9,365	0	9,365	0	9,365
10 1401 Human Resources	2,445	0.79%	7,615	0	7,615	122	7,738
13 1105 Clerk of the Board	1,574	0.51%	4,902	0	4,902	79	4,981
14 1203 Assessor	195	0.06%	607	0	607	10	617
16 1502 Elections	2,974	0.96%	9,263	0	9,263	149	9,412
19 1922 Water Resources	67	0.02%	209	0	209	3	212
23 2106 Public Defender	6,929	2.24%	21,581	0	21,581	347	21,928
25 2125 District Attorney	6,859	2.22%	21,363	0	21,363	344	21,706
29 2201 Sheriff-Coroner	56,437	18.27%	175,776	0	175,776	2,827	178,603
32 2301 Sheriff-County Jail	2,361	0.76%	7,353	0	7,353	118	7,472
34 2304 Probation	4,978	1.61%	15,504	0	15,504	249	15,754
37 2401-312 Emergency Services	3,479	1.13%	10,836	0	10,836	174	11,010
38 2402 Fire Services Administration	1,663	0.54%	5,180	0	5,180	83	5,263
39 2601 Agricultural Commissioner	4,640	1.50%	14,452	0	14,452	232	14,684
40 2706 Recorder	3,085	1.00%	9,608	0	9,608	155	9,763
41 2709 Pub. Guardian/Conservator	42,956	13.90%	133,789	(5,210)	128,579	2,152	130,731
42 2710 County Clerk	738	0.24%	2,299	0	2,299	37	2,336
43 2721 Development Services	6,257	2.03%	19,488	0	19,488	313	19,801
44 2724-24 Planning & Building	3,006	0.97%	9,362	0	9,362	151	9,513
45 2724-31 Community Services Building	339	0.11%	1,056	0	1,056	17	1,073
46 2724-32 Code Enforcement Svcs	8,229	2.66%	25,630	0	25,630	412	26,042
50 3100 Road	190	0.06%	592	0	592	10	601
53 4102-00 Mental Health	151	0.05%	470	0	470	8	478
54 4103-10 Health	704	0.23%	2,193	0	2,193	35	2,228
55 4104-00 Mental Health Service Act	8,163	2.64%	25,424	0	25,424	409	25,833
56 4120-00 Human Services Admin	13,065	4.23%	40,692	0	40,692	654	41,346
62 5000 Trial Court Agency	2,740	0.89%	8,534	0	8,534	137	8,671
63 5101-00 Welfare	83,688	27.09%	260,651	0	260,651	4,192	264,843
65 6201 County Library	263	0.09%	819	0	819	13	832
68 7201 Community Memorial Museum	1,450	0.47%	4,516	0	4,516	73	4,589
70 0112 Child Supp Serv Reimb/Adjustme	66	0.02%	206	0	206	3	209
99 2104 Grand Jury	6,826	2.21%	21,260	0	21,260	342	21,602
246 5100 Children/Family Comm.	577	0.19%	1,797	0	1,797	29	1,826
263 5265 FRAQMD	4,645	1.50%	14,467	(14,207)	260	233	493
272 6415 Gilsizer County Drainage	793	0.26%	2,470	(288)	2,182	40	2,222
301 6471 LAFCO	1,316	0.43%	4,099	0	4,099	66	4,165
324 NVBH North Valley Beh Health	2,235	0.72%	6,961	(894)	6,067	112	6,179

SUTTER COUNTY, CALIFORNIA
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2024-2025

FY 2022-23
 4/5/2024

Legal Assistance Allocations

Dept:9 1301 County Counsel

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	308,964	100.00%	962,285	(20,599)	941,686	14,331	956,017
Direct Bills					20,599		20,599
Total					\$962,285		\$976,616

Basis Units: Direct Costs
 Source:

SUTTER COUNTY, CALIFORNIA
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2024-2025

FY 2022-23
 4/5/2024

Allocation Summary

Dept:9 1301 County Counsel

Department	Legal Assistance	General Govt	Total
0 Direct Billed	\$20,599	\$0	\$20,599
5 1102 County Administrator	38,947	0	38,947
6 1201 Auditor-Controller	2,227	0	2,227
7 1202 Treasurer-Tax Collector	20,724	0	20,724
8 1205 General Services Department	9,365	0	9,365
10 1401 Human Resources	7,738	0	7,738
13 1105 Clerk of the Board	4,981	0	4,981
14 1203 Assessor	617	0	617
16 1502 Elections	9,412	0	9,412
19 1922 Water Resources	212	0	212
23 2106 Public Defender	21,928	0	21,928
25 2125 District Attorney	21,706	0	21,706
29 2201 Sheriff-Coroner	178,603	0	178,603
32 2301 Sheriff-County Jail	7,472	0	7,472
34 2304 Probation	15,754	0	15,754
37 2401-312 Emergency Services	11,010	0	11,010
38 2402 Fire Services Administration	5,263	0	5,263
39 2601 Agricultural Commissioner	14,684	0	14,684
40 2706 Recorder	9,763	0	9,763
41 2709 Pub. Guardian/Conservator	130,731	0	130,731
42 2710 County Clerk	2,336	0	2,336
43 2721 Development Services	19,801	0	19,801
44 2724-24 Planning & Building	9,513	0	9,513
45 2724-31 Community Services Building	1,073	0	1,073
46 2724-32 Code Enforcement Svcs	26,042	0	26,042
50 3100 Road	601	0	601
53 4102-00 Mental Health	478	0	478
54 4103-10 Health	2,228	0	2,228
55 4104-00 Mental Health Service Act	25,833	0	25,833
56 4120-00 Human Services Admin	41,346	0	41,346
62 5000 Trial Court Agency	8,671	0	8,671
63 5101-00 Welfare	264,843	0	264,843
65 6201 County Library	832	0	832
68 7201 Community Memorial Museum	4,589	0	4,589
70 0112 Child Supp Serv Reimb/Adjustme	209	0	209
99 2104 Grand Jury	21,602	0	21,602
246 5100 Children/Family Comm.	1,826	0	1,826
263 5265 FRAQMD	493	0	493
272 6415 Gilsizer County Drainage	2,222	0	2,222
301 6471 LAFCO	4,165	0	4,165
324 NVBH North Valley Beh Health	6,179	0	6,179

SUTTER COUNTY, CALIFORNIA
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2024-2025

FY 2022-23
4/5/2024

Allocation Summary

Dept:9 1301 County Counsel

Department	Legal Assistance	General Govt	Total
<hr/>			
Total	<u>\$976,616</u>	<u>\$0</u>	<u>\$976,616</u>

**Sutter County, California
2 CFR Part 200 Cost Allocation Plan**

**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.
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 2024-2025

FY 2022-23
 4/5/2024

A. Department Costs

Dept:10 1401 Human Resources

Description		Amount	General Admin	Employee/Labor Relations	Recruitment/Class Non-MSS	Recruitment/Class MSS	Direct Identified Service	Direct Service
Personnel Costs								
Salaries	S1	729,035	456,230	181,457	78,809	2,041	0	10,498
<i>Salary % Split</i>			<i>62.58%</i>	<i>24.89%</i>	<i>10.81%</i>	<i>.28%</i>	<i>.00%</i>	<i>1.44%</i>
Benefits	S	438,458	274,387	109,132	47,397	1,228	0	6,314
Subtotal - Personnel Costs		1,167,493	730,617	290,589	126,206	3,269	0	16,812
Services & Supplies Cost								
Services & Supplies	S	96,506	60,394	24,020	10,432	270	0	1,390
ISF IT Direct Charges	S	162,049	101,410	40,334	17,518	454	0	2,334
Other Charges	S	3,454	2,162	860	373	10	0	50
Equipment Replacement	D	2,273	0	0	0	0	0	0
Capital Assets	D	10,127	0	0	0	0	0	0
Transfers Out	S	5,997	3,753	1,493	648	17	0	86
Revenues	S	(8,655)	(5,416)	(2,154)	(936)	(24)	0	(125)
Direct Cost Adjust	P	0	0	(152,261)	0	0	152,261	0
Subtotal - Services & Supplies		271,752	162,303	(87,708)	28,036	726	152,261	3,735
Department Cost Total		1,439,245	892,920	202,881	154,242	3,995	152,261	20,547
Adjustments to Cost								
Equipment Replacement	D	(2,273)	0	0	0	0	0	0
Capital Assets	D	(10,127)	0	0	0	0	0	0
Subtotal - Adjustments		(12,399)	0	0	0	0	0	0
Total Costs After Adjustments		1,426,845	892,920	202,881	154,242	3,995	152,261	20,547
General Admin Distribution			(892,920)	593,928	257,949	6,681	0	34,361
Grand Total		\$1,426,845		\$796,809	\$412,191	\$10,677	\$152,261	\$54,908

SUTTER COUNTY, CALIFORNIA
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2024-2025

FY 2022-23
4/5/2024

B. Incoming Costs - (Default Spread Salary%)

Dept:10 1401 Human Resources

Department	First Incoming	Second Incoming	Employee/La bor Relations	Recruitment/ Class Non- MSS	Recruitment/ Class MSS	Direct Identified Service	Direct Service
1 1160 Civic Center	\$17,059	\$0	\$11,347	\$4,928	\$128	\$0	\$656
Subtotal - Building Occupancy	17,059	0	11,347	4,928	128	0	656
2 Equip Deprec	2,868	0	1,908	829	21	0	110
Subtotal - Equipment Depreciation	2,868	0	1,908	829	21	0	110
3 Tax Assessment	643	0	428	186	5	0	25
Subtotal - Tax Assessment	643	0	428	186	5	0	25
4 External Audit	224	0	149	65	2	0	9
Subtotal - External Audit	224	0	149	65	2	0	9
5 Personnel/Budget Prep	3,118	160	2,181	947	25	0	126
5 Departmental Assistance	967	50	676	294	8	0	39
Subtotal - 1102 County Administrator	4,085	210	2,857	1,241	32	0	165
6 Departmental Accounting	5,047	151	3,458	1,502	39	0	200
6 Payroll Accounting	5,687	149	3,881	1,686	44	0	225
6 Claims Accounting	1,168	35	800	347	9	0	46
6 Internal Audit-County Wide	259	10	179	78	2	0	10
Subtotal - 1201 Auditor-Controller	12,161	344	8,318	3,612	94	0	481
7 Treasury	140	14	103	45	1	0	6
Subtotal - 1202 Treasurer-Tax Collecto	140	14	103	45	1	0	6
8 Purchasing	694	16	472	205	5	0	27
Subtotal - 1205 General Services Depa	694	16	472	205	5	0	27
9 Legal Assistance	7,615	122	5,147	2,235	58	0	298
Subtotal - 1301 County Counsel	7,615	122	5,147	2,235	58	0	298
10 Employee/Labor Relations	0	9,389	6,245	2,712	70	0	361
10 Recruitment/Class Non-MSS	0	5,811	3,865	1,679	43	0	224
Subtotal - 1401 Human Resources	0	15,199	10,110	4,391	114	0	585
11 Maintenance	0	11,878	7,901	3,431	89	0	457

SUTTER COUNTY, CALIFORNIA
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2024-2025

FY 2022-23
 4/5/2024

B. Incoming Costs - (Default Spread Salary%)

Dept:10 1401 Human Resources

Department	First Incoming	Second Incoming	Employee/La bor Relations	Recruitment/ Class Non- MSS	Recruitment/ Class MSS	Direct Identified Service	Direct Service
11 Grounds	\$0	\$3,012	\$2,003	\$870	\$23	\$0	\$116
11 Custodial	0	10,443	6,946	3,017	78	0	402
11 Direct Expenditure	0	1,606	1,068	464	12	0	62
Subtotal - 1700 Building Maintenance	0	26,939	17,918	7,782	202	0	1,037
Total Incoming	45,489	42,845	58,756	25,518	661	0	3,399
C. Total Allocated		\$1,515,180	\$855,565	\$437,710	\$11,338	\$152,261	\$58,307
			56.47%	28.89%	0.75%	10.05%	3.85%

SUTTER COUNTY, CALIFORNIA
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2024-2025

FY 2022-23
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Employee/Labor Relations Allocations

Dept:10 1401 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 1102 County Administrator	7	0.72%	\$5,975	\$0	\$5,975	\$0	\$5,975
6 1201 Auditor-Controller	11	1.14%	9,389	0	9,389	0	9,389
7 1202 Treasurer-Tax Collector	8	0.83%	6,828	0	6,828	0	6,828
8 1205 General Services Department	8	0.83%	6,828	0	6,828	0	6,828
9 1301 County Counsel	5	0.52%	4,268	0	4,268	0	4,268
10 1401 Human Resources	11	1.14%	9,389	0	9,389	0	9,389
11 1700 Building Maintenance	21	2.17%	17,924	0	17,924	651	18,575
12 1101 Board of Supervisors	5	0.52%	4,268	0	4,268	155	4,423
13 1105 Clerk of the Board	2	0.21%	1,707	0	1,707	62	1,769
14 1203 Assessor	16	1.65%	13,656	0	13,656	496	14,153
15 1204 Revenue Collection	1	0.10%	854	0	854	31	885
16 1502 Elections	6	0.62%	5,121	0	5,121	186	5,307
17 1600 Sheriff-Communications	16	1.65%	13,656	0	13,656	496	14,153
18 1920 Engineering Services	6	0.62%	5,121	0	5,121	186	5,307
22 2103 Sheriff's Court Bailiffs	10	1.03%	8,535	0	8,535	310	8,845
23 2106 Public Defender	3	0.31%	2,561	0	2,561	93	2,654
25 2125 District Attorney	1	0.10%	854	0	854	31	885
26 2125-01 DA-Criminal Division	11	1.14%	9,389	0	9,389	341	9,730
29 2201 Sheriff-Coroner	49	5.06%	41,823	0	41,823	1,520	43,343
30 2205 Sheriff-Boat Patrol	1	0.10%	854	0	854	31	885
31 2208 Sheriff-Live Oak Contract	9	0.93%	7,682	0	7,682	279	7,961
32 2301 Sheriff-County Jail	51	5.26%	43,530	0	43,530	1,582	45,112
34 2304 Probation	45	4.64%	38,409	0	38,409	1,395	39,804
37 2401-312 Emergency Services	3	0.31%	2,561	0	2,561	93	2,654
38 2402 Fire Services Administration	1	0.10%	854	0	854	31	885
39 2601 Agricultural Commissioner	20	2.06%	17,071	0	17,071	620	17,691
40 2706 Recorder	7	0.72%	5,975	0	5,975	217	6,192
41 2709 Pub. Guardian/Conservator	3	0.31%	2,561	0	2,561	93	2,654
43 2721 Development Services	11	1.14%	9,389	0	9,389	341	9,730
44 2724-24 Planning & Building	4	0.41%	3,414	0	3,414	124	3,538
45 2724-31 Community Services Building	2	0.21%	1,707	0	1,707	62	1,769
46 2724-32 Code Enforcement Svcs	1	0.10%	854	0	854	31	885
47 2725 Environmental Health	6	0.62%	5,121	0	5,121	186	5,307
48 2726 Animal Control	1	0.10%	854	0	854	31	885
50 3100 Road	24	2.48%	20,485	0	20,485	744	21,229
53 4102-00 Mental Health	12	1.24%	10,242	0	10,242	372	10,614
54 4103-10 Health	9	0.93%	7,682	0	7,682	279	7,961
57 4580 Fleet Management ISF	3	0.31%	2,561	0	2,561	93	2,654
58 4581 Information Technology ISF	15	1.55%	12,803	0	12,803	465	13,268
60 4591 Workers' Comp. Ins. ISF	1	0.10%	854	0	854	31	885
65 6201 County Library	16	1.65%	13,656	0	13,656	496	14,153
66 6301 Bi-County Farm Advisor	4	0.41%	3,414	0	3,414	124	3,538

SUTTER COUNTY, CALIFORNIA
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2024-2025

FY 2022-23
 4/5/2024

Employee/Labor Relations Allocations

Dept:10 1401 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
68 7201 Community Memorial Museum	4	0.41%	\$3,414	\$0	\$3,414	\$124	\$3,538
70 0112 Child Supp Serv Reimb/Adjustme	4	0.41%	3,414	0	3,414	124	3,538
73 0184 Sheriff Inmate Welfare	1	0.10%	854	0	854	31	885
82 0305 County Service Area F	19	1.96%	16,217	0	16,217	589	16,806
102 2125-08 DA-Criminal Investigation	6	0.62%	5,121	0	5,121	186	5,307
104 2125-72 Local Community Correction A	1	0.10%	854	0	854	31	885
105 2127-00 Victim Services	8	0.83%	6,828	0	6,828	248	7,076
106 2202 Net 5-Sheriff	2	0.21%	1,707	0	1,707	62	1,769
115 4102-01 Mental Health-Admin Support	33	3.41%	28,166	0	28,166	1,023	29,190
117 4102-03 Mental Health-Crisis Clinic	30	3.10%	25,606	0	25,606	930	26,536
119 4102-07 Mental Health-Inpatient	32	3.30%	27,313	0	27,313	992	28,305
127 4102-16 Mental Health-Outpatient/Adu	13	1.34%	11,096	0	11,096	403	11,499
128 4102-17 Mental Health-Outpatient/Chil	21	2.17%	17,924	0	17,924	651	18,575
133 4102-26 Mental Health-Sutter County E	3	0.31%	2,561	0	2,561	93	2,654
141 4102-41 Mental Health-Alcohol Admin	1	0.10%	854	0	854	31	885
142 4102-42 Mental Health-Prevention	2	0.21%	1,707	0	1,707	62	1,769
144 4102-48 Mental Health-Sutter Co CW I	1	0.10%	854	0	854	31	885
146 4102-51 Mental Health-OFC	2	0.21%	1,707	0	1,707	62	1,769
149 4102-54 Mental Health-First Steps	4	0.41%	3,414	0	3,414	124	3,538
150 4102-58 Mental Health-Drug Court SC	1	0.10%	854	0	854	31	885
153 4102-65 Mental Health-UR/QI Program	7	0.72%	5,975	0	5,975	217	6,192
155 4102-72 Mental Health-Local Comm C	2	0.21%	1,707	0	1,707	62	1,769
158 4102-82 Mental Health-Forensic	4	0.41%	3,414	0	3,414	124	3,538
172 4103-20 Health-CCS	5	0.52%	4,268	0	4,268	155	4,423
174 4103-26 Health-MCH	1	0.10%	854	0	854	31	885
175 4103-29 Health-Foster Care	1	0.10%	854	0	854	31	885
176 4103-30 Health-Nursing Admin	2	0.21%	1,707	0	1,707	62	1,769
177 4103-31 Health-CHDP	1	0.10%	854	0	854	31	885
179 4103-35 Health-Field Nursing	2	0.21%	1,707	0	1,707	62	1,769
180 4103-36 Health-Bioterrorism	2	0.21%	1,707	0	1,707	62	1,769
182 4103-38 Health-Acute Communicable I	6	0.62%	5,121	0	5,121	186	5,307
183 4103-39 Health-Immunization Grant	2	0.21%	1,707	0	1,707	62	1,769
184 4103-40 Health-WIC Nutrition	8	0.83%	6,828	0	6,828	248	7,076
196 4103-60 Health-Health Education	1	0.10%	854	0	854	31	885
202 4103-69 Health - Oral Care	1	0.10%	854	0	854	31	885
207 4103-99 Health-Tobacco Control	2	0.21%	1,707	0	1,707	62	1,769
210 4120-12 Children & Families	6	0.62%	5,121	0	5,121	186	5,307
212 4121-758 Homeless Better Way Prog	12	1.24%	10,242	0	10,242	372	10,614
225 5101-05 Welfare-Social Workers Empy	20	2.06%	17,071	0	17,071	620	17,691
227 5101-07 Welfare-Program Support	6	0.62%	5,121	0	5,121	186	5,307
228 5101-10 Welfare-Admin Support	9	0.93%	7,682	0	7,682	279	7,961
229 5101-15 Welfare-Public Authority	4	0.41%	3,414	0	3,414	124	3,538

SUTTER COUNTY, CALIFORNIA
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2024-2025

FY 2022-23
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Employee/Labor Relations Allocations

Dept:10 1401 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
230 5101-20 Welfare-Social Services	29	2.99%	\$24,752	\$0	\$24,752	\$899	\$25,652
232 5101-30 Welfare-Eligibility & Nonservic	108	11.15%	92,181	0	92,181	3,349	95,530
233 5101-35 Welfare-Welfare Fraud	5	0.52%	4,268	0	4,268	155	4,423
235 5101-45 Welfare-Adults	9	0.93%	7,682	0	7,682	279	7,961
243 6201-35 Library-Literacy Prg	1	0.10%	854	0	854	31	885
266 6401 Fairview Cemetery	1	0.10%	854	0	854	31	885
267 6402 Live Oak Cemetery	2	0.21%	1,707	0	1,707	62	1,769
271 6406 Sutter Cemetery	13	1.34%	11,096	0	11,096	403	11,499
273 6416 Live Oak Cemetery Specl Assess	2	0.21%	1,707	0	1,707	62	1,769
277 6426 Levee District #1	4	0.41%	3,414	0	3,414	124	3,538
329 4103-92 COVID19 Elc Enhncng Det	2	0.21%	1,707	0	1,707	62	1,769
343 4103-72 CDPH Dis WF Develop	1	0.10%	854	0	854	31	885
344 4104-42 Prevention	1	0.10%	854	0	854	31	885
345 4104-701 Youth & Family FSP Svcs	9	0.93%	7,682	0	7,682	279	7,961
346 4104-702 Youth & Family Non-FSP Sv	3	0.31%	2,561	0	2,561	93	2,654
347 4104-704 Adult FSP Svcs	8	0.83%	6,828	0	6,828	248	7,076
348 4104-705 Adult Non FSP Svcs	10	1.03%	8,535	0	8,535	310	8,845
349 4104-706 Ethnic Outreach Svcs	8	0.83%	6,828	0	6,828	248	7,076
350 4104-712 Community Prevention team	9	0.93%	7,682	0	7,682	279	7,961
351 4104-717 Administrative	1	0.10%	854	0	854	31	885
359 4103-06 Mental Health-Future of PH-06	4	0.41%	3,414	0	3,414	124	3,538
360 4103-17 Health-SYSHCN	1	0.10%	854	0	854	31	885
Subtotal	969	100.00%	827,066	0	827,066	28,499	855,565
Direct Bills					0		0
Total					\$827,066		\$855,565

Basis Units: Number of Employees

Source:

SUTTER COUNTY, CALIFORNIA
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2024-2025

FY 2022-23
 4/5/2024

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	7.00	0.87%	\$3,698	\$0	\$3,698	\$0	\$3,698
6 1201 Auditor-Controller	11.00	1.37%	5,811	0	5,811	0	5,811
7 1202 Treasurer-Tax Collector	8.00	0.99%	4,226	0	4,226	0	4,226
8 1205 General Services Department	8.00	0.99%	4,226	0	4,226	0	4,226
9 1301 County Counsel	5.00	0.62%	2,641	0	2,641	0	2,641
10 1401 Human Resources	11.00	1.37%	5,811	0	5,811	0	5,811
11 1700 Building Maintenance	21.00	2.61%	11,093	0	11,093	344	11,437
12 1101 Board of Supervisors	5.00	0.62%	2,641	0	2,641	82	2,723
13 1105 Clerk of the Board	2.00	0.25%	1,056	0	1,056	33	1,089
14 1203 Assessor	16.00	1.99%	8,452	0	8,452	262	8,714
15 1204 Revenue Collection	1.00	0.12%	528	0	528	16	545
16 1502 Elections	6.00	0.75%	3,169	0	3,169	98	3,268
17 1600 Sheriff-Communications	16.00	1.99%	8,452	0	8,452	262	8,714
18 1920 Engineering Services	6.00	0.75%	3,169	0	3,169	98	3,268
22 2103 Sheriff's Court Bailiffs	10.00	1.24%	5,282	0	5,282	164	5,446
23 2106 Public Defender	3.00	0.37%	1,585	0	1,585	49	1,634
25 2125 District Attorney	1.00	0.12%	528	0	528	16	545
26 2125-01 DA-Criminal Division	11.00	1.37%	5,811	0	5,811	180	5,991
29 2201 Sheriff-Coroner	49.00	6.09%	25,884	0	25,884	803	26,687
30 2205 Sheriff-Boat Patrol	1.00	0.12%	528	0	528	16	545
31 2208 Sheriff-Live Oak Contract	9.00	1.12%	4,754	0	4,754	148	4,902
32 2301 Sheriff-County Jail	51.00	6.33%	26,940	0	26,940	836	27,776
34 2304 Probation	45.00	5.59%	23,771	0	23,771	738	24,508
37 2401-312 Emergency Services	3.00	0.37%	1,585	0	1,585	49	1,634
38 2402 Fire Services Administration	1.00	0.12%	528	0	528	16	545
39 2601 Agricultural Commissioner	20.00	2.48%	10,565	0	10,565	328	10,893
40 2706 Recorder	7.00	0.87%	3,698	0	3,698	115	3,812
41 2709 Pub. Guardian/Conservator	3.00	0.37%	1,585	0	1,585	49	1,634
43 2721 Development Services	11.00	1.37%	5,811	0	5,811	180	5,991
44 2724-24 Planning & Building	4.00	0.50%	2,113	0	2,113	66	2,179
45 2724-31 Community Services Building	2.00	0.25%	1,056	0	1,056	33	1,089
46 2724-32 Code Enforcement Svcs	1.00	0.12%	528	0	528	16	545
47 2725 Environmental Health	6.00	0.75%	3,169	0	3,169	98	3,268
48 2726 Animal Control	1.00	0.12%	528	0	528	16	545
50 3100 Road	24.00	2.98%	12,678	0	12,678	393	13,071
53 4102-00 Mental Health	12.00	1.49%	6,339	0	6,339	197	6,536
54 4103-10 Health	9.00	1.12%	4,754	0	4,754	148	4,902
57 4580 Fleet Management ISF	3.00	0.37%	1,585	0	1,585	49	1,634
58 4581 Information Technology ISF	15.00	1.86%	7,924	0	7,924	246	8,169
60 4591 Workers' Comp. Ins. ISF	1.00	0.12%	528	0	528	16	545
65 6201 County Library	16.00	1.99%	8,452	0	8,452	262	8,714
66 6301 Bi-County Farm Advisor	4.00	0.50%	2,113	0	2,113	66	2,179

SUTTER COUNTY, CALIFORNIA
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2024-2025

FY 2022-23
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Recruitment/Class Non-MSS Allocations

Dept:10 1401 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
68 7201 Community Memorial Museum	4.00	0.50%	\$2,113	\$0	\$2,113	\$66	\$2,179
73 0184 Sheriff Inmate Welfare	1.00	0.12%	528	0	528	16	545
82 0305 County Service Area F	19.00	2.36%	10,037	0	10,037	311	10,348
102 2125-08 DA-Criminal Investigation	6.00	0.75%	3,169	0	3,169	98	3,268
104 2125-72 Local Community Correction A	1.00	0.12%	528	0	528	16	545
105 2127-00 Victim Services	8.00	0.99%	4,226	0	4,226	131	4,357
106 2202 Net 5-Sheriff	2.00	0.25%	1,056	0	1,056	33	1,089
115 4102-01 Mental Health-Admin Support	33.00	4.10%	17,432	0	17,432	541	17,973
117 4102-03 Mental Health-Crisis Clinic	30.00	3.73%	15,847	0	15,847	492	16,339
119 4102-07 Mental Health-Inpatient	32.00	3.97%	16,904	0	16,904	524	17,428
127 4102-16 Mental Health-Outpatient/Adu	13.00	1.61%	6,867	0	6,867	213	7,080
128 4102-17 Mental Health-Outpatient/Chik	21.00	2.61%	11,093	0	11,093	344	11,437
133 4102-26 Mental Health-Sutter County E	3.00	0.37%	1,585	0	1,585	49	1,634
141 4102-41 Mental Health-Alcohol Admin	1.00	0.12%	528	0	528	16	545
142 4102-42 Mental Health-Prevention	2.00	0.25%	1,056	0	1,056	33	1,089
144 4102-48 Mental Health-Sutter Co CW I	1.00	0.12%	528	0	528	16	545
146 4102-51 Mental Health-OFC	2.00	0.25%	1,056	0	1,056	33	1,089
149 4102-54 Mental Health-First Steps	4.00	0.50%	2,113	0	2,113	66	2,179
150 4102-58 Mental Health-Drug Court SC	1.00	0.12%	528	0	528	16	545
153 4102-65 Mental Health-UR/QI Program	7.00	0.87%	3,698	0	3,698	115	3,812
155 4102-72 Mental Health-Local Comm Cc	2.00	0.25%	1,056	0	1,056	33	1,089
158 4102-82 Mental Health-Forensic	4.00	0.50%	2,113	0	2,113	66	2,179
172 4103-20 Health-CCS	5.00	0.62%	2,641	0	2,641	82	2,723
174 4103-26 Health-MCH	1.00	0.12%	528	0	528	16	545
175 4103-29 Health-Foster Care	1.00	0.12%	528	0	528	16	545
176 4103-30 Health-Nursing Admin	2.00	0.25%	1,056	0	1,056	33	1,089
177 4103-31 Health-CHDP	1.00	0.12%	528	0	528	16	545
179 4103-35 Health-Field Nursing	2.00	0.25%	1,056	0	1,056	33	1,089
180 4103-36 Health-Bioterrorism	2.00	0.25%	1,056	0	1,056	33	1,089
182 4103-38 Health-Acute Communicable I	6.00	0.75%	3,169	0	3,169	98	3,268
183 4103-39 Health-Immunization Grant	2.00	0.25%	1,056	0	1,056	33	1,089
184 4103-40 Health-WIC Nutrition	8.00	0.99%	4,226	0	4,226	131	4,357
196 4103-60 Health-Health Education	1.00	0.12%	528	0	528	16	545
202 4103-69 Health - Oral Care	1.00	0.12%	528	0	528	16	545
207 4103-99 Health-Tobacco Control	2.00	0.25%	1,056	0	1,056	33	1,089
210 4120-12 Children & Families	6.00	0.75%	3,169	0	3,169	98	3,268
212 4121-758 Homeless Better Way Prog	12.00	1.49%	6,339	0	6,339	197	6,536
225 5101-05 Welfare-Social Workers Empy	20.00	2.48%	10,565	0	10,565	328	10,893
227 5101-07 Welfare-Program Support	6.00	0.75%	3,169	0	3,169	98	3,268
228 5101-10 Welfare-Admin Support	9.00	1.12%	4,754	0	4,754	148	4,902
229 5101-15 Welfare-Public Authority	4.00	0.50%	2,113	0	2,113	66	2,179
243 6201-35 Library-Literacy Prg	1.88	0.23%	996	0	996	31	1,026

SUTTER COUNTY, CALIFORNIA
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2024-2025

FY 2022-23
 4/5/2024

Recruitment/Class Non-MSS Allocations

Dept:10 1401 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
266 6401 Fairview Cemetery	1.00	0.12%	\$528	\$0	\$528	\$16	\$545
267 6402 Live Oak Cemetery	1.92	0.24%	1,016	0	1,016	32	1,047
271 6406 Sutter Cemetery	12.08	1.50%	6,379	0	6,379	198	6,577
273 6416 Live Oak Cemetery Specl Assess	1.46	0.18%	772	0	772	24	796
277 6426 Levee District #1	3.42	0.43%	1,808	0	1,808	56	1,864
329 4103-92 COVID19 Elc Enhncng Det	3.12	0.39%	1,646	0	1,646	51	1,697
339 4121-763 Homeless Sv ESG-CV2	1.31	0.16%	691	0	691	21	712
342 1818 Homekey Project	45.00	5.59%	23,771	0	23,771	738	24,508
Subtotal	805.19	100.00%	425,332	0	425,332	12,377	437,710
Direct Bills					0		0
Total					\$425,332		\$437,710

Basis Units: Number of Employees
 Source:

SUTTER COUNTY, CALIFORNIA
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FY 2022-23
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Recruitment/Class MSS Allocations

Dept:10 1401 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
70 0112 Child Supp Serv Reimb/Adjustme	4	2.58%	\$284	\$0	\$284	\$8	\$293
230 5101-20 Welfare-Social Services	29	18.71%	2,061	0	2,061	60	2,121
232 5101-30 Welfare-Eligibility & Nonservic	108	69.68%	7,676	0	7,676	223	7,900
233 5101-35 Welfare-Welfare Fraud	5	3.23%	355	0	355	10	366
235 5101-45 Welfare-Adults	9	5.81%	640	0	640	19	658
Subtotal	155	100.00%	11,017	0	11,017	321	11,338
Direct Bills					0		0
Total					\$11,017		\$11,338

Basis Units: Number of Employees
 Source:

SUTTER COUNTY, CALIFORNIA
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2024-2025

FY 2022-23
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Direct Identified Service Allocations

Dept:10 1401 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
54 4103-10 Health	4,027	2.64%	\$4,027	\$(4,027)	\$(0)	\$0	\$(0)
115 4102-01 Mental Health-Admin Support	9,925	6.52%	9,925	(9,925)	(0)	0	(0)
117 4102-03 Mental Health-Crisis Clinic	7,414	4.87%	7,414	(7,414)	(0)	0	(0)
119 4102-07 Mental Health-Inpatient	9,437	6.20%	9,437	(9,437)	(0)	0	(0)
127 4102-16 Mental Health-Outpatient/Adu	3,454	2.27%	3,454	(3,454)	(0)	0	(0)
128 4102-17 Mental Health-Outpatient/Chik	7,448	4.89%	7,448	(7,448)	(0)	0	(0)
133 4102-26 Mental Health-Sutter County E	1,348	0.89%	1,348	(1,348)	(0)	0	(0)
141 4102-41 Mental Health-Alcohol Admin	303	0.20%	303	(303)	(0)	0	(0)
142 4102-42 Mental Health-Prevention	462	0.30%	462	(462)	(0)	0	(0)
144 4102-48 Mental Health-Sutter Co CW I	674	0.44%	674	(674)	(0)	0	(0)
146 4102-51 Mental Health-OFC	1,348	0.89%	1,348	(1,348)	(0)	0	(0)
149 4102-54 Mental Health-First Steps	1,011	0.66%	1,011	(1,011)	(0)	0	(0)
150 4102-58 Mental Health-Drug Court SC	337	0.22%	337	(337)	(0)	0	(0)
153 4102-65 Mental Health-UR/QI Program	2,359	1.55%	2,359	(2,359)	(0)	0	(0)
155 4102-72 Mental Health-Local Comm C	169	0.11%	169	(169)	(0)	0	(0)
158 4102-82 Mental Health-Forensic	1,567	1.03%	1,567	(1,567)	(0)	0	(0)
171 4103-15 Health-Vital Statistics	169	0.11%	169	(169)	(0)	0	(0)
172 4103-20 Health-CCS	1,035	0.68%	1,035	(1,035)	(0)	0	(0)
174 4103-26 Health-MCH	135	0.09%	135	(135)	(0)	0	(0)
175 4103-29 Health-Foster Care	337	0.22%	337	(337)	(0)	0	(0)
176 4103-30 Health-Nursing Admin	624	0.41%	624	(624)	(0)	0	(0)
177 4103-31 Health-CHDP	371	0.24%	371	(371)	(0)	0	(0)
178 4103-33 Health-CMSP Local Health Cc	34	0.02%	34	(34)	(0)	0	(0)
179 4103-35 Health-Field Nursing	708	0.46%	708	(708)	(0)	0	(0)
180 4103-36 Health-Bioterrorism	462	0.30%	462	(462)	(0)	0	(0)
181 4103-37 Health-Pandemic Flu Preparat	179	0.12%	179	(179)	(0)	0	(0)
182 4103-38 Health-Acute Communicable I	1,550	1.02%	1,550	(1,550)	(0)	0	(0)
183 4103-39 Health-Immunization Grant	506	0.33%	506	(506)	(0)	0	(0)
184 4103-40 Health-WIC Nutrition	2,292	1.51%	2,292	(2,292)	(0)	0	(0)
186 4103-45 Health-WIC Breast Feeding P	202	0.13%	202	(202)	(0)	0	(0)
192 4103-55 Health-Lead Poisoning	313	0.21%	313	(313)	(0)	0	(0)
196 4103-60 Health-Health Education	152	0.10%	152	(152)	(0)	0	(0)
199 4103-66 Health-Supp Nutritional Asst F	118	0.08%	118	(118)	(0)	0	(0)
202 4103-69 Health - Oral Care	472	0.31%	472	(472)	(0)	0	(0)
203 4103-78 Health-Injury Prevention	67	0.04%	67	(67)	(0)	0	(0)
207 4103-99 Health-Tobacco Control	1,129	0.74%	1,129	(1,129)	(0)	0	(0)
225 5101-05 Welfare-Social Workers Empy	6,403	4.21%	6,403	(6,403)	(0)	0	(0)
227 5101-07 Welfare-Program Support	2,022	1.33%	2,022	(2,022)	(0)	0	(0)
228 5101-10 Welfare-Admin Support	3,117	2.05%	3,117	(3,117)	(0)	0	(0)
229 5101-15 Welfare-Public Authority	1,348	0.89%	1,348	(1,348)	(0)	0	(0)
230 5101-20 Welfare-Social Services	11,796	7.75%	11,796	(11,796)	(0)	0	(0)
232 5101-30 Welfare-Eligibility & Nonservic	41,117	27.00%	41,117	(41,117)	(0)	0	(0)

SUTTER COUNTY, CALIFORNIA
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2024-2025

FY 2022-23
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Direct Identified Service Allocations

Dept:10 1401 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
233 5101-35 Welfare-Welfare Fraud	2,022	1.33%	\$2,022	\$(2,022)	\$(0)	\$0	\$(0)
235 5101-45 Welfare-Adults	3,876	2.55%	3,876	(3,876)	(0)	0	(0)
271 6406 Sutter Cemetery	757	0.50%	757	(757)	(0)	0	(0)
277 6426 Levee District #1	189	0.12%	189	(189)	(0)	0	(0)
291 6451 Reclamation District #70	786	0.52%	786	(786)	(0)	0	(0)
328 4103-765 ELC Enhncng Det Exp	421	0.28%	421	(421)	(0)	0	(0)
329 4103-92 COVID19 Elc Enhncng Det	337	0.22%	337	(337)	(0)	0	(0)
343 4103-72 CDPH Dis WF Develop	337	0.22%	337	(337)	(0)	0	(0)
345 4104-701 Youth & Family FSP Svcs	3,033	1.99%	3,033	(3,033)	(0)	0	(0)
346 4104-702 Youth & Family Non-FSP Sv	977	0.64%	977	(977)	(0)	0	(0)
347 4104-704 Adult FSP Svcs	3,033	1.99%	3,033	(3,033)	(0)	0	(0)
348 4104-705 Adult Non FSP Svcs	2,696	1.77%	2,696	(2,696)	(0)	0	(0)
349 4104-706 Ethnic Outreach Svcs	2,494	1.64%	2,494	(2,494)	(0)	0	(0)
350 4104-712 Community Prevention team	2,942	1.93%	2,942	(2,942)	(0)	0	(0)
351 4104-717 Administrative	421	0.28%	421	(421)	(0)	0	(0)
Subtotal	152,262	100.00%	152,261	(152,262)	(1)	0	(1)
Direct Bills					152,262		152,262
Total					\$152,261		\$152,261

Basis Units: Direct Identified Service
 Source:

SUTTER COUNTY, CALIFORNIA
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2024-2025

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Direct Service Allocations

Dept:10 1401 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
61 4595 Employee Wellness Services	100	100.00%	\$56,659	\$(29,426)	\$27,233	\$1,649	\$28,881
Subtotal	100	100.00%	56,659	(29,426)	27,233	1,649	28,881
Direct Bills					29,426		29,426
Total					\$56,659		\$58,307

Basis Units: Time Records
 Source:

SUTTER COUNTY, CALIFORNIA
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2024-2025

FY 2022-23
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Allocation Summary

Dept:10 1401 Human Resources

Department	Employee/Labor Relations	Recruitment/Class Non-MSS	Recruitment/Class MSS	Direct Identified Service	Direct Service	Total
0 Direct Billed	\$0	\$0	\$0	\$152,262	\$29,426	\$181,688
5 1102 County Administrator	5,975	3,698	0	0	0	9,672
6 1201 Auditor-Controller	9,389	5,811	0	0	0	15,199
7 1202 Treasurer-Tax Collector	6,828	4,226	0	0	0	11,054
8 1205 General Services Department	6,828	4,226	0	0	0	11,054
9 1301 County Counsel	4,268	2,641	0	0	0	6,909
10 1401 Human Resources	9,389	5,811	0	0	0	15,199
11 1700 Building Maintenance	18,575	11,437	0	0	0	30,012
12 1101 Board of Supervisors	4,423	2,723	0	0	0	7,146
13 1105 Clerk of the Board	1,769	1,089	0	0	0	2,858
14 1203 Assessor	14,153	8,714	0	0	0	22,867
15 1204 Revenue Collection	885	545	0	0	0	1,429
16 1502 Elections	5,307	3,268	0	0	0	8,575
17 1600 Sheriff-Communications	14,153	8,714	0	0	0	22,867
18 1920 Engineering Services	5,307	3,268	0	0	0	8,575
22 2103 Sheriff's Court Bailiffs	8,845	5,446	0	0	0	14,292
23 2106 Public Defender	2,654	1,634	0	0	0	4,287
25 2125 District Attorney	885	545	0	0	0	1,429
26 2125-01 DA-Criminal Division	9,730	5,991	0	0	0	15,721
29 2201 Sheriff-Coroner	43,342	26,687	0	0	0	70,029
30 2205 Sheriff-Boat Patrol	885	545	0	0	0	1,429
31 2208 Sheriff-Live Oak Contract	7,961	4,902	0	0	0	12,862
32 2301 Sheriff-County Jail	45,111	27,776	0	0	0	72,887
34 2304 Probation	39,804	24,508	0	0	0	64,312
37 2401-312 Emergency Services	2,654	1,634	0	0	0	4,287
38 2402 Fire Services Administration	885	545	0	0	0	1,429
39 2601 Agricultural Commissioner	17,691	10,893	0	0	0	28,583
40 2706 Recorder	6,192	3,812	0	0	0	10,004
41 2709 Pub. Guardian/Conservator	2,654	1,634	0	0	0	4,287
43 2721 Development Services	9,730	5,991	0	0	0	15,721
44 2724-24 Planning & Building	3,538	2,179	0	0	0	5,717
45 2724-31 Community Services Building	1,769	1,089	0	0	0	2,858
46 2724-32 Code Enforcement Svcs	885	545	0	0	0	1,429
47 2725 Environmental Health	5,307	3,268	0	0	0	8,575
48 2726 Animal Control	885	545	0	0	0	1,429
50 3100 Road	21,229	13,071	0	0	0	34,300
53 4102-00 Mental Health	10,614	6,536	0	0	0	17,150
54 4103-10 Health	7,961	4,902	0	(0)	0	12,862
57 4580 Fleet Management ISF	2,654	1,634	0	0	0	4,287
58 4581 Information Technology ISF	13,268	8,169	0	0	0	21,437
60 4591 Workers' Comp. Ins. ISF	885	545	0	0	0	1,429

SUTTER COUNTY, CALIFORNIA
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2024-2025

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Allocation Summary

Dept:10 1401 Human Resources

Department	Employee/Labor Relations	Recruitment/Class Non-MSS	Recruitment/Class MSS	Direct Identified Service	Direct Service	Total
61 4595 Employee Wellness Services	\$0	\$0	\$0	\$0	\$28,881	\$28,881
65 6201 County Library	14,153	8,714	0	0	0	22,867
66 6301 Bi-County Farm Advisor	3,538	2,179	0	0	0	5,717
68 7201 Community Memorial Museum	3,538	2,179	0	0	0	5,717
70 0112 Child Supp Serv Reimb/Adjustme	3,538	0	293	0	0	3,831
73 0184 Sheriff Inmate Welfare	885	545	0	0	0	1,429
82 0305 County Service Area F	16,806	10,348	0	0	0	27,154
102 2125-08 DA-Criminal Investigation	5,307	3,268	0	0	0	8,575
104 2125-72 Local Community Correction A	885	545	0	0	0	1,429
105 2127-00 Victim Services	7,076	4,357	0	0	0	11,433
106 2202 Net 5-Sheriff	1,769	1,089	0	0	0	2,858
115 4102-01 Mental Health-Admin Support	29,190	17,973	0	(0)	0	47,162
117 4102-03 Mental Health-Crisis Clinic	26,536	16,339	0	(0)	0	42,875
119 4102-07 Mental Health-Inpatient	28,305	17,428	0	(0)	0	45,733
127 4102-16 Mental Health-Outpatient/Adu	11,499	7,080	0	(0)	0	18,579
128 4102-17 Mental Health-Outpatient/Chik	18,575	11,437	0	(0)	0	30,012
133 4102-26 Mental Health-Sutter County E	2,654	1,634	0	(0)	0	4,287
141 4102-41 Mental Health-Alcohol Admin	885	545	0	(0)	0	1,429
142 4102-42 Mental Health-Prevention	1,769	1,089	0	(0)	0	2,858
144 4102-48 Mental Health-Sutter Co CW I	885	545	0	(0)	0	1,429
146 4102-51 Mental Health-OFC	1,769	1,089	0	(0)	0	2,858
149 4102-54 Mental Health-First Steps	3,538	2,179	0	(0)	0	5,717
150 4102-58 Mental Health-Drug Court SC	885	545	0	(0)	0	1,429
153 4102-65 Mental Health-UR/QI Program	6,192	3,812	0	(0)	0	10,004
155 4102-72 Mental Health-Local Comm Cc	1,769	1,089	0	(0)	0	2,858
158 4102-82 Mental Health-Forensic	3,538	2,179	0	(0)	0	5,717
171 4103-15 Health-Vital Statistics	0	0	0	(0)	0	(0)
172 4103-20 Health-CCS	4,423	2,723	0	(0)	0	7,146
174 4103-26 Health-MCH	885	545	0	(0)	0	1,429
175 4103-29 Health-Foster Care	885	545	0	(0)	0	1,429
176 4103-30 Health-Nursing Admin	1,769	1,089	0	(0)	0	2,858
177 4103-31 Health-CHDP	885	545	0	(0)	0	1,429
178 4103-33 Health-CMSP Local Health Cc	0	0	0	(0)	0	(0)
179 4103-35 Health-Field Nursing	1,769	1,089	0	(0)	0	2,858
180 4103-36 Health-Bioterrorism	1,769	1,089	0	(0)	0	2,858
181 4103-37 Health-Pandemic Flu Preparat	0	0	0	(0)	0	(0)
182 4103-38 Health-Acute Communicable I	5,307	3,268	0	(0)	0	8,575
183 4103-39 Health-Immunization Grant	1,769	1,089	0	(0)	0	2,858
184 4103-40 Health-WIC Nutrition	7,076	4,357	0	(0)	0	11,433
186 4103-45 Health-WIC Breast Feeding P	0	0	0	(0)	0	(0)
192 4103-55 Health-Lead Poisoning	0	0	0	(0)	0	(0)

SUTTER COUNTY, CALIFORNIA
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2024-2025

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Allocation Summary

Dept:10 1401 Human Resources

Department	Employee/Labor Relations	Recruitment/Class Non-MSS	Recruitment/Class MSS	Direct Identified Service	Direct Service	Total
196 4103-60 Health-Health Education	\$885	\$545	\$0	\$(0)	\$0	\$1,429
199 4103-66 Health-Supp Nutritional Asst F	0	0	0	(0)	0	(0)
202 4103-69 Health - Oral Care	885	545	0	(0)	0	1,429
203 4103-78 Health-Injury Prevention	0	0	0	(0)	0	(0)
207 4103-99 Health-Tobacco Control	1,769	1,089	0	(0)	0	2,858
210 4120-12 Children & Families	5,307	3,268	0	0	0	8,575
212 4121-758 Homeless Better Way Prog	10,614	6,536	0	0	0	17,150
225 5101-05 Welfare-Social Workers Emphy	17,691	10,893	0	(0)	0	28,583
227 5101-07 Welfare-Program Support	5,307	3,268	0	(0)	0	8,575
228 5101-10 Welfare-Admin Support	7,961	4,902	0	(0)	0	12,862
229 5101-15 Welfare-Public Authority	3,538	2,179	0	(0)	0	5,717
230 5101-20 Welfare-Social Services	25,652	0	2,121	(0)	0	27,773
232 5101-30 Welfare-Eligibility & Nonservic	95,530	0	7,900	(0)	0	103,429
233 5101-35 Welfare-Welfare Fraud	4,423	0	366	(0)	0	4,788
235 5101-45 Welfare-Adults	7,961	0	658	(0)	0	8,619
243 6201-35 Library-Literacy Prg	885	1,026	0	0	0	1,911
266 6401 Fairview Cemetery	885	545	0	0	0	1,429
267 6402 Live Oak Cemetery	1,769	1,047	0	0	0	2,816
271 6406 Sutter Cemetery	11,499	6,577	0	(0)	0	18,076
273 6416 Live Oak Cemetery Specl Assess	1,769	796	0	0	0	2,565
277 6426 Levee District #1	3,538	1,864	0	(0)	0	5,402
291 6451 Reclamation District #70	0	0	0	(0)	0	(0)
328 4103-765 ELC Enhncng Det Exp	0	0	0	(0)	0	(0)
329 4103-92 COVID19 Elc Enhncng Det	1,769	1,697	0	(0)	0	3,466
339 4121-763 Homeless Sv ESG-CV2	0	712	0	0	0	712
342 1818 Homekey Project	0	24,508	0	0	0	24,508
343 4103-72 CDPH Dis WF Develop	885	0	0	(0)	0	885
344 4104-42 Prevention	885	0	0	0	0	885
345 4104-701 Youth & Family FSP Svcs	7,961	0	0	(0)	0	7,961
346 4104-702 Youth & Family Non-FSP Sv	2,654	0	0	(0)	0	2,654
347 4104-704 Adult FSP Svcs	7,076	0	0	(0)	0	7,076
348 4104-705 Adult Non FSP Svcs	8,845	0	0	(0)	0	8,845
349 4104-706 Ethnic Outreach Svcs	7,076	0	0	(0)	0	7,076
350 4104-712 Community Prevention team	7,961	0	0	(0)	0	7,961
351 4104-717 Administrative	885	0	0	(0)	0	885
359 4103-06 Mental Health-Future of PH-06	3,538	0	0	0	0	3,538
360 4103-17 Health-SYSHCN	885	0	0	0	0	885
Total	\$855,565	\$437,710	\$11,338	\$152,261	\$58,307	\$1,515,180

**Sutter County, California
2 CFR Part 200 Cost Allocation Plan**

**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 2024-2025

FY 2022-23
 4/5/2024

A. Department Costs

Dept:11 1700 Building Maintenance

Description		Amount	General Admin	Maintenance	Grounds	Custodial	Direct Identified Service	Direct Expenditure
Personnel Costs								
Salaries	S1	1,082,067	94,724	312,062	92,412	582,869	0	0
<i>Salary % Split</i>			<i>8.75%</i>	<i>28.84%</i>	<i>8.54%</i>	<i>53.87%</i>	<i>.00%</i>	<i>.00%</i>
Benefits	P	854,977	55,435	182,626	89,976	526,940	0	0
Subtotal - Personnel Costs		1,937,044	150,160	494,688	182,388	1,109,808	0	0
Services & Supplies Cost								
Services & Supplies	P	1,070,200	0	811,106	147,179	43,586	0	68,329
ISF IT Direct Charges	P	43,329	0	19,968	3,266	20,095	0	0
Other Charges	P	8,154	0	2,051	700	5,403	0	0
Intrafund Costs	P	195,409	0	105,070	41,096	49,244	0	0
Intrafund Costs A-87	D	(249,198)	0	0	0	0	0	0
Transfer Out	P	23,992	0	23,167	97	728	0	0
Equipment Replacement	D	2,879	0	0	0	0	0	0
Capital Assets	D	24,284	0	0	0	0	0	0
Interfund Revenues	P	(369,799)	0	(355,087)	(11,168)	(3,544)	0	0
Other Misc Revenue	P	(46,740)	0	(46,723)	0	(16)	0	0
Direct Cost Adjust	P	0	0	(61,526)	0	0	61,526	0
Subtotal - Services & Supplies		702,510	0	498,025	181,170	115,494	61,526	68,329
Department Cost Total		2,639,554	150,160	992,714	363,558	1,225,303	61,526	68,329
Adjustments to Cost								
Intrafund Costs A-87	D	249,198	0	0	0	0	0	0
Equipment Replacement	D	(2,879)	0	0	0	0	0	0
Capital Assets	D	(24,284)	0	0	0	0	0	0
Subtotal - Adjustments		222,035	0	0	0	0	0	0
Total Costs After Adjustments		2,861,589	150,160	992,714	363,558	1,225,303	61,526	68,329
General Admin Distribution			(150,160)	47,460	14,054	88,645	0	0
Grand Total		\$2,861,589		\$1,040,173	\$377,612	\$1,313,948	\$61,526	\$68,329

SUTTER COUNTY, CALIFORNIA
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2024-2025

FY 2022-23
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B. Incoming Costs - (Default Spread Salary%)

Dept:11 1700 Building Maintenance

Department	First Incoming	Second Incoming	Maintenance	Grounds	Custodial	Direct Identified Service	Direct Expenditure
1 1130 Civic Center	\$496	\$0	\$157	\$46	\$293	\$0	\$0
1 146 Garden Highway	570	0	180	53	336	0	0
1 Single Occupancy Bldgs	3,635	0	1,149	340	2,146	0	0
Subtotal - Building Occupancy	4,700	0	1,486	440	2,775	0	0
2 Equip Deprec	43,289	0	13,682	4,052	25,555	0	0
Subtotal - Equipment Depreciation	43,289	0	13,682	4,052	25,555	0	0
3 Tax Assessment	1,756	0	555	164	1,037	0	0
Subtotal - Tax Assessment	1,756	0	555	164	1,037	0	0
4 External Audit	1,847	0	584	173	1,091	0	0
Subtotal - External Audit	1,847	0	584	173	1,091	0	0
5 Personnel/Budget Prep	5,953	306	1,978	586	3,695	0	0
5 Departmental Assistance	1,846	95	613	182	1,145	0	0
Subtotal - 1102 County Administrator	7,799	401	2,592	767	4,841	0	0
6 Departmental Accounting	12,008	359	3,909	1,158	7,301	0	0
6 Payroll Accounting	10,856	284	3,521	1,043	6,576	0	0
6 Claims Accounting	9,628	287	3,134	928	5,853	0	0
6 Internal Audit-County Wide	617	23	202	60	378	0	0
Subtotal - 1201 Auditor-Controller	33,109	953	10,766	3,188	20,108	0	0
8 Purchasing	50,324	1,175	16,277	4,820	30,402	0	0
8 Direct Identified	31,874	6,187	12,030	3,562	22,469	0	0
Subtotal - 1205 General Services Depa	82,198	7,362	28,307	8,383	52,871	0	0
10 Employee/Labor Relations	17,924	651	5,871	1,739	10,966	0	0
10 Recruitment/Class Non-MSS	11,093	344	3,615	1,070	6,752	0	0
Subtotal - 1401 Human Resources	29,017	995	9,486	2,809	17,718	0	0
11 Maintenance	0	701,122	221,598	65,623	413,901	0	0
11 Grounds	0	178,938	56,556	16,748	105,635	0	0
11 Custodial	0	679,219	214,676	63,573	400,971	0	0

SUTTER COUNTY, CALIFORNIA
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2024-2025

FY 2022-23
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B. Incoming Costs - (Default Spread Salary%)

Dept:11 1700 Building Maintenance

Department	First Incoming	Second Incoming	Maintenance	Grounds	Custodial	Direct Identified Service	Direct Expenditure
11 Direct Expenditure	\$0	\$3,066	\$969	\$287	\$1,810	\$0	\$0
Subtotal - 1700 Building Maintenance	0	1,562,345	493,799	146,230	922,317	0	0
Total Incoming	203,716	1,572,057	561,255	166,206	1,048,312	0	0
C. Total Allocated		\$4,637,362	\$1,601,429	\$543,818	\$2,362,260	\$61,526	\$68,329
			34.53%	11.73%	50.94%	1.33%	1.47%

SUTTER COUNTY, CALIFORNIA
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2024-2025

FY 2022-23
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Maintenance Allocations

Dept:11 1700 Building Maintenance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 1102 County Administrator	57.98	0.32%	\$3,588	\$0	\$3,588	\$0	\$3,588
6 1201 Auditor-Controller	30.55	0.17%	1,890	0	1,890	0	1,890
7 1202 Treasurer-Tax Collector	147.05	0.82%	9,099	0	9,099	0	9,099
8 1205 General Services Department	11.00	0.06%	681	0	681	0	681
9 1301 County Counsel	20.05	0.11%	1,241	0	1,241	0	1,241
10 1401 Human Resources	191.96	1.08%	11,878	0	11,878	0	11,878
11 1700 Building Maintenance	11,330.42	63.48%	701,122	0	701,122	0	701,122
12 1101 Board of Supervisors	16.03	0.09%	992	0	992	1,314	2,305
13 1105 Clerk of the Board	5.89	0.03%	364	0	364	482	847
14 1203 Assessor	54.01	0.30%	3,342	0	3,342	4,428	7,770
16 1502 Elections	154.00	0.86%	9,529	0	9,529	12,624	22,154
18 1920 Engineering Services	23.55	0.13%	1,457	0	1,457	1,931	3,388
19 1922 Water Resources	2.68	0.01%	166	0	166	219	385
25 2125 District Attorney	77.00	0.43%	4,765	0	4,765	6,312	11,077
26 2125-01 DA-Criminal Division	60.62	0.34%	3,751	0	3,751	4,970	8,721
29 2201 Sheriff-Coroner	322.31	1.81%	19,945	0	19,945	26,422	46,367
32 2301 Sheriff-County Jail	1,579.70	8.85%	97,751	0	97,751	129,497	227,249
34 2304 Probation	182.50	1.02%	11,293	0	11,293	14,961	26,254
37 2401-312 Emergency Services	22.81	0.13%	1,412	0	1,412	1,870	3,281
38 2402 Fire Services Administration	4.56	0.03%	282	0	282	374	656
39 2601 Agricultural Commissioner	84.32	0.47%	5,218	0	5,218	6,913	12,131
40 2706 Recorder	54.00	0.30%	3,341	0	3,341	4,427	7,768
43 2721 Development Services	61.53	0.34%	3,807	0	3,807	5,044	8,851
44 2724-24 Planning & Building	27.72	0.16%	1,715	0	1,715	2,272	3,987
45 2724-31 Community Services Building	2.71	0.02%	167	0	167	222	389
47 2725 Environmental Health	13.29	0.07%	822	0	822	1,089	1,911
50 3100 Road	16.50	0.09%	1,021	0	1,021	1,353	2,374
51 3200 County Airport	2.50	0.01%	155	0	155	205	360
53 4102-00 Mental Health	625.66	3.51%	38,716	0	38,716	51,289	90,005
54 4103-10 Health	414.34	2.32%	25,639	0	25,639	33,966	59,605
55 4104-00 Mental Health Service Act	2.00	0.01%	124	0	124	164	288
56 4120-00 Human Services Admin	160.51	0.90%	9,932	0	9,932	13,158	23,090
57 4580 Fleet Management ISF	34.00	0.19%	2,104	0	2,104	2,787	4,891
58 4581 Information Technology ISF	119.29	0.67%	7,381	0	7,381	9,779	17,160
62 5000 Trial Court Agency	43.00	0.24%	2,661	0	2,661	3,525	6,186
63 5101-00 Welfare	532.50	2.98%	32,951	0	32,951	43,652	76,603
64 5200 IHSS Public Authority	12.00	0.07%	743	0	743	984	1,726
65 6201 County Library	146.50	0.82%	9,065	0	9,065	12,009	21,075
66 6301 Bi-County Farm Advisor	23.68	0.13%	1,465	0	1,465	1,941	3,406
67 7101 Parks and Recreation	333.50	1.87%	20,637	0	20,637	27,339	47,976
68 7201 Community Memorial Museum	101.00	0.57%	6,250	0	6,250	8,280	14,529
69 7203 Vets Memorial Community Bldg	111.00	0.62%	6,869	0	6,869	9,099	15,968

SUTTER COUNTY, CALIFORNIA
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2024-2025

FY 2022-23
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Maintenance Allocations

Dept:11 1700 Building Maintenance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
82 0305 County Service Area F	28.92	0.16%	\$1,790	\$0	\$1,790	\$2,371	\$4,161
93 1103 Non-Departmental Expense	53.02	0.30%	3,281	0	3,281	4,346	7,627
99 2104 Grand Jury	11.67	0.07%	722	0	722	957	1,679
102 2125-08 DA-Criminal Investigation	50.37	0.28%	3,117	0	3,117	4,130	7,247
105 2127-00 Victim Services	43.14	0.24%	2,669	0	2,669	3,536	6,205
119 4102-07 Mental Health-Inpatient	193.00	1.08%	11,943	0	11,943	15,821	27,764
173 4103-22 Health-Homeless Pilot	127.50	0.71%	7,890	0	7,890	10,452	18,342
230 5101-20 Welfare-Social Services	11.34	0.06%	702	0	702	930	1,631
245 7204 Ettl Hall	55.00	0.31%	3,403	0	3,403	4,509	7,912
331 4121-00 Homeless Services	9.00	0.05%	557	0	557	738	1,295
336 4121-759 Homeless Tent Camping Site	51.00	0.29%	3,156	0	3,156	4,181	7,337
Subtotal	17,850.16	100.00%	1,104,560	0	1,104,560	496,868	1,601,429
Direct Bills					0		0
Total					\$1,104,560		\$1,601,429

Basis Units: Labor hours from Time Study
 Source:

SUTTER COUNTY, CALIFORNIA
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2024-2025

FY 2022-23
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Grounds Allocations

Dept:11 1700 Building Maintenance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 1102 County Administrator	86.95	1.50%	\$5,966	\$0	\$5,966	\$0	\$5,966
6 1201 Auditor-Controller	22.38	0.39%	1,535	0	1,535	0	1,535
7 1202 Treasurer-Tax Collector	21.38	0.37%	1,467	0	1,467	0	1,467
8 1205 General Services Department	20.00	0.35%	1,372	0	1,372	0	1,372
9 1301 County Counsel	21.38	0.37%	1,467	0	1,467	0	1,467
10 1401 Human Resources	43.90	0.76%	3,012	0	3,012	0	3,012
11 1700 Building Maintenance	2,608.10	45.11%	178,938	0	178,938	0	178,938
12 1101 Board of Supervisors	113.19	1.96%	7,766	0	7,766	5,631	13,396
13 1105 Clerk of the Board	7.84	0.14%	538	0	538	390	928
14 1203 Assessor	85.50	1.48%	5,866	0	5,866	4,253	10,119
16 1502 Elections	122.50	2.12%	8,405	0	8,405	6,094	14,499
18 1920 Engineering Services	12.96	0.22%	889	0	889	645	1,534
19 1922 Water Resources	1.51	0.03%	104	0	104	75	179
26 2125-01 DA-Criminal Division	28.18	0.49%	1,933	0	1,933	1,402	3,335
29 2201 Sheriff-Coroner	324.97	5.62%	22,296	0	22,296	16,167	38,463
32 2301 Sheriff-County Jail	201.50	3.49%	13,825	0	13,825	10,024	23,849
34 2304 Probation	97.00	1.68%	6,655	0	6,655	4,826	11,481
37 2401-312 Emergency Services	5.67	0.10%	389	0	389	282	672
38 2402 Fire Services Administration	5.68	0.10%	389	0	389	282	672
39 2601 Agricultural Commissioner	55.01	0.95%	3,774	0	3,774	2,737	6,511
40 2706 Recorder	48.50	0.84%	3,328	0	3,328	2,413	5,740
43 2721 Development Services	33.89	0.59%	2,325	0	2,325	1,686	4,011
44 2724-24 Planning & Building	15.42	0.27%	1,058	0	1,058	767	1,825
45 2724-31 Community Services Building	1.55	0.03%	106	0	106	77	184
47 2725 Environmental Health	7.45	0.13%	511	0	511	371	882
53 4102-00 Mental Health	430.50	7.45%	29,536	0	29,536	21,416	50,953
54 4103-10 Health	107.50	1.86%	7,375	0	7,375	5,348	12,723
56 4120-00 Human Services Admin	30.03	0.52%	2,060	0	2,060	1,494	3,554
58 4581 Information Technology ISF	17.81	0.31%	1,222	0	1,222	886	2,108
62 5000 Trial Court Agency	101.00	1.75%	6,929	0	6,929	5,025	11,954
63 5101-00 Welfare	67.50	1.17%	4,631	0	4,631	3,358	7,989
65 6201 County Library	76.50	1.32%	5,249	0	5,249	3,806	9,054
66 6301 Bi-County Farm Advisor	2.99	0.05%	205	0	205	149	353
67 7101 Parks and Recreation	455.00	7.87%	31,217	0	31,217	22,635	53,852
68 7201 Community Memorial Museum	125.00	2.16%	8,576	0	8,576	6,218	14,795
69 7203 Vets Memorial Community Bldg	191.00	3.30%	13,104	0	13,104	9,502	22,606
93 1103 Non-Departmental Expense	18.37	0.32%	1,260	0	1,260	914	2,174
99 2104 Grand Jury	5.42	0.09%	372	0	372	270	642
102 2125-08 DA-Criminal Investigation	23.41	0.40%	1,606	0	1,606	1,165	2,771
105 2127-00 Victim Services	27.56	0.48%	1,891	0	1,891	1,371	3,262
119 4102-07 Mental Health-Inpatient	4.00	0.07%	274	0	274	199	473
173 4103-22 Health-Homeless Pilot	45.50	0.79%	3,122	0	3,122	2,264	5,385

SUTTER COUNTY, CALIFORNIA
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2024-2025

FY 2022-23
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Grounds Allocations

Dept:11 1700 Building Maintenance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
230 5101-20 Welfare-Social Services	5.27	0.09%	\$362	\$0	\$362	\$262	\$624
245 7204 Ettl Hall	24.00	0.42%	1,647	0	1,647	1,194	2,841
336 4121-759 Homeless Tent Camping Site	31.00	0.54%	2,127	0	2,127	1,542	3,669
Subtotal	5,781.76	100.00%	396,679	0	396,679	147,139	543,818
Direct Bills					0		0
Total					\$396,679		\$543,818

Basis Units: Labor hours from Time Study
 Source:

SUTTER COUNTY, CALIFORNIA
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2024-2025

FY 2022-23
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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	140.28	0.36%	\$5,221	\$0	\$5,221	\$0	\$5,221
6 1201 Auditor-Controller	350.55	0.91%	13,048	0	13,048	0	13,048
7 1202 Treasurer-Tax Collector	362.05	0.94%	13,476	0	13,476	0	13,476
9 1301 County Counsel	150.30	0.39%	5,594	0	5,594	0	5,594
10 1401 Human Resources	280.56	0.73%	10,443	0	10,443	0	10,443
11 1700 Building Maintenance	18,248.67	47.36%	679,219	0	679,219	0	679,219
12 1101 Board of Supervisors	75.15	0.20%	2,797	0	2,797	3,671	6,468
13 1105 Clerk of the Board	55.11	0.14%	2,051	0	2,051	2,692	4,743
14 1203 Assessor	392.40	1.02%	14,605	0	14,605	19,166	33,771
16 1502 Elections	410.00	1.06%	15,260	0	15,260	20,026	35,286
18 1920 Engineering Services	120.29	0.31%	4,477	0	4,477	5,875	10,352
19 1922 Water Resources	14.05	0.04%	523	0	523	686	1,209
25 2125 District Attorney	281.50	0.73%	10,477	0	10,477	13,749	24,227
26 2125-01 DA-Criminal Division	70.50	0.18%	2,624	0	2,624	3,444	6,068
29 2201 Sheriff-Coroner	1,476.83	3.83%	54,968	0	54,968	72,133	127,101
32 2301 Sheriff-County Jail	9.00	0.02%	335	0	335	440	775
34 2304 Probation	970.50	2.52%	36,122	0	36,122	47,402	83,524
37 2401-312 Emergency Services	52.67	0.14%	1,960	0	1,960	2,572	4,533
38 2402 Fire Services Administration	52.67	0.14%	1,960	0	1,960	2,573	4,533
39 2601 Agricultural Commissioner	389.41	1.01%	14,494	0	14,494	19,020	33,514
40 2706 Recorder	332.00	0.86%	12,357	0	12,357	16,216	28,573
41 2709 Pub. Guardian/Conservator	26.20	0.07%	975	0	975	1,280	2,255
43 2721 Development Services	314.49	0.82%	11,705	0	11,705	15,361	27,066
44 2724-24 Planning & Building	143.13	0.37%	5,327	0	5,327	6,991	12,318
45 2724-31 Community Services Building	14.40	0.04%	536	0	536	703	1,239
47 2725 Environmental Health	69.18	0.18%	2,575	0	2,575	3,379	5,954
50 3100 Road	9.00	0.02%	335	0	335	440	775
53 4102-00 Mental Health	3,079.23	7.99%	114,610	0	114,610	150,399	265,008
54 4103-10 Health	1,693.11	4.39%	63,018	0	63,018	82,697	145,714
56 4120-00 Human Services Admin	474.13	1.23%	17,647	0	17,647	23,158	40,805
57 4580 Fleet Management ISF	211.50	0.55%	7,872	0	7,872	10,330	18,202
58 4581 Information Technology ISF	583.05	1.51%	21,701	0	21,701	28,478	50,179
62 5000 Trial Court Agency	12.00	0.03%	447	0	447	586	1,033
63 5101-00 Welfare	3,607.50	9.36%	134,272	0	134,272	176,201	310,473
65 6201 County Library	958.00	2.49%	35,657	0	35,657	46,792	82,449
66 6301 Bi-County Farm Advisor	257.59	0.67%	9,588	0	9,588	12,581	22,169
68 7201 Community Memorial Museum	92.00	0.24%	3,424	0	3,424	4,494	7,918
69 7203 Vets Memorial Community Bldg	419.00	1.09%	15,595	0	15,595	20,465	36,060
93 1103 Non-Departmental Expense	45.96	0.12%	1,711	0	1,711	2,245	3,956
99 2104 Grand Jury	13.57	0.04%	505	0	505	663	1,168
102 2125-08 DA-Criminal Investigation	58.58	0.15%	2,181	0	2,181	2,861	5,042
105 2127-00 Victim Services	255.78	0.66%	9,520	0	9,520	12,493	22,013

SUTTER COUNTY, CALIFORNIA
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2024-2025

FY 2022-23
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Custodial Allocations

Dept:11 1700 Building Maintenance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
119 4102-07 Mental Health-Inpatient	1,861.50	4.83%	\$69,285	\$0	\$69,285	\$90,921	\$160,207
230 5101-20 Welfare-Social Services	13.19	0.03%	491	0	491	644	1,135
245 7204 Ettl Hall	86.50	0.22%	3,220	0	3,220	4,225	7,444
Subtotal	38,533.08	100.00%	1,434,210	0	1,434,210	928,050	2,362,260
Direct Bills					0		0
Total					\$1,434,210		\$2,362,260

Basis Units: Labor hours from Time Study
 Source:

SUTTER COUNTY, CALIFORNIA
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FY 2022-23
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Direct Identified Service Allocations

Dept:11 1700 Building Maintenance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
29 2201 Sheriff-Coroner	9,711	15.78%	\$9,711	\$(9,711)	\$(0)	\$0	\$(0)
32 2301 Sheriff-County Jail	33,170	53.91%	33,170	(33,170)	(0)	0	(0)
107 2204 Sheriff's Trn Cnt	4,995	8.12%	4,995	(4,995)	(0)	0	(0)
115 4102-01 Mental Health-Admin Support	13,650	22.19%	13,650	(13,650)	(0)	0	(0)
Subtotal	61,526	100.00%	61,526	(61,526)	(0)	0	(0)
Direct Bills					61,526		61,526
Total					\$61,526		\$61,526

Basis Units: Direct Identified Service
 Source:

SUTTER COUNTY, CALIFORNIA
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2024-2025

FY 2022-23
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Direct Expenditure Allocations

Dept:11 1700 Building Maintenance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 1102 County Administrator	7	1.50%	\$1,022	\$0	\$1,022	\$0	\$1,022
6 1201 Auditor-Controller	11	2.35%	1,606	0	1,606	0	1,606
7 1202 Treasurer-Tax Collector	8	1.71%	1,168	0	1,168	0	1,168
8 1205 General Services Department	8	1.71%	1,168	0	1,168	0	1,168
9 1301 County Counsel	5	1.07%	730	0	730	0	730
10 1401 Human Resources	11	2.35%	1,606	0	1,606	0	1,606
11 1700 Building Maintenance	21	4.49%	3,066	0	3,066	0	3,066
12 1101 Board of Supervisors	5	1.07%	730	0	730	0	730
13 1105 Clerk of the Board	2	0.43%	292	0	292	0	292
14 1203 Assessor	16	3.42%	2,336	0	2,336	0	2,336
15 1204 Revenue Collection	1	0.21%	146	0	146	0	146
16 1502 Elections	6	1.28%	876	0	876	0	876
18 1920 Engineering Services	6	1.28%	876	0	876	0	876
26 2125-01 DA-Criminal Division	11	2.35%	1,606	0	1,606	0	1,606
32 2301 Sheriff-County Jail	51	10.90%	7,446	0	7,446	0	7,446
34 2304 Probation	45	9.62%	6,570	0	6,570	0	6,570
37 2401-312 Emergency Services	3	0.64%	438	0	438	0	438
38 2402 Fire Services Administration	1	0.21%	146	0	146	0	146
39 2601 Agricultural Commissioner	20	4.27%	2,920	0	2,920	0	2,920
40 2706 Recorder	7	1.50%	1,022	0	1,022	0	1,022
41 2709 Pub. Guardian/Conservator	3	0.64%	438	0	438	0	438
43 2721 Development Services	11	2.35%	1,606	0	1,606	0	1,606
44 2724-24 Planning & Building	4	0.85%	584	0	584	0	584
45 2724-31 Community Services Building	2	0.43%	292	0	292	0	292
47 2725 Environmental Health	6	1.28%	876	0	876	0	876
50 3100 Road	24	5.13%	3,504	0	3,504	0	3,504
54 4103-10 Health	9	1.92%	1,314	0	1,314	0	1,314
57 4580 Fleet Management ISF	3	0.64%	438	0	438	0	438
58 4581 Information Technology ISF	15	3.21%	2,190	0	2,190	0	2,190
65 6201 County Library	16	3.42%	2,336	0	2,336	0	2,336
66 6301 Bi-County Farm Advisor	4	0.85%	584	0	584	0	584
70 0112 Child Supp Serv Reimb/Adjustme	4	0.85%	584	0	584	0	584
102 2125-08 DA-Criminal Investigation	6	1.28%	876	0	876	0	876
105 2127-00 Victim Services	8	1.71%	1,168	0	1,168	0	1,168
232 5101-30 Welfare-Eligibility & Nonservic	108	23.08%	15,768	0	15,768	0	15,768

SUTTER COUNTY, CALIFORNIA
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2024-2025

FY 2022-23
 4/5/2024

Direct Expenditure Allocations

Dept:11 1700 Building Maintenance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	468	100.00%	68,329	0	68,329	0	68,329
Direct Bills					0		0
Total					\$68,329		\$68,329

Basis Units: FTE for departments supported
 Source:

SUTTER COUNTY, CALIFORNIA
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2024-2025

FY 2022-23
 4/5/2024

Allocation Summary

Dept:11 1700 Building Maintenance

Department	Maintenance	Grounds	Custodial	Direct Identified Service	Direct Expenditure	Total
0 Direct Billed	\$0	\$0	\$0	\$61,526	\$0	\$61,526
5 1102 County Administrator	3,588	5,966	5,221	0	1,022	15,797
6 1201 Auditor-Controller	1,890	1,535	13,048	0	1,606	18,079
7 1202 Treasurer-Tax Collector	9,099	1,467	13,476	0	1,168	25,210
8 1205 General Services Department	681	1,372	0	0	1,168	3,221
9 1301 County Counsel	1,241	1,467	5,594	0	730	9,031
10 1401 Human Resources	11,878	3,012	10,443	0	1,606	26,939
11 1700 Building Maintenance	701,122	178,938	679,219	0	3,066	1,562,345
12 1101 Board of Supervisors	2,305	13,396	6,468	0	730	22,899
13 1105 Clerk of the Board	847	928	4,743	0	292	6,809
14 1203 Assessor	7,770	10,119	33,771	0	2,336	53,997
15 1204 Revenue Collection	0	0	0	0	146	146
16 1502 Elections	22,154	14,499	35,286	0	876	72,814
18 1920 Engineering Services	3,388	1,534	10,352	0	876	16,150
19 1922 Water Resources	385	179	1,209	0	0	1,773
25 2125 District Attorney	11,077	0	24,227	0	0	35,304
26 2125-01 DA-Criminal Division	8,721	3,335	6,068	0	1,606	19,730
29 2201 Sheriff-Coroner	46,367	38,463	127,101	(0)	0	211,930
32 2301 Sheriff-County Jail	227,249	23,849	775	(0)	7,446	259,318
34 2304 Probation	26,254	11,481	83,524	0	6,570	127,829
37 2401-312 Emergency Services	3,281	672	4,533	0	438	8,924
38 2402 Fire Services Administration	656	672	4,533	0	146	6,007
39 2601 Agricultural Commissioner	12,131	6,511	33,514	0	2,920	55,076
40 2706 Recorder	7,768	5,740	28,573	0	1,022	43,103
41 2709 Pub. Guardian/Conservator	0	0	2,255	0	438	2,693
43 2721 Development Services	8,851	4,011	27,066	0	1,606	41,534
44 2724-24 Planning & Building	3,987	1,825	12,318	0	584	18,715
45 2724-31 Community Services Building	389	184	1,239	0	292	2,104
47 2725 Environmental Health	1,911	882	5,954	0	876	9,623
50 3100 Road	2,374	0	775	0	3,504	6,652
51 3200 County Airport	360	0	0	0	0	360
53 4102-00 Mental Health	90,005	50,953	265,008	0	0	405,966
54 4103-10 Health	59,605	12,723	145,714	0	1,314	219,356
55 4104-00 Mental Health Service Act	288	0	0	0	0	288
56 4120-00 Human Services Admin	23,090	3,554	40,805	0	0	67,449
57 4580 Fleet Management ISF	4,891	0	18,202	0	438	23,531
58 4581 Information Technology ISF	17,160	2,108	50,179	0	2,190	71,637
62 5000 Trial Court Agency	6,186	11,954	1,033	0	0	19,173
63 5101-00 Welfare	76,603	7,989	310,473	0	0	395,065
64 5200 IHSS Public Authority	1,726	0	0	0	0	1,726
65 6201 County Library	21,075	9,054	82,449	0	2,336	114,914

SUTTER COUNTY, CALIFORNIA
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2024-2025

FY 2022-23
 4/5/2024

Allocation Summary

Dept:11 1700 Building Maintenance

Department	Maintenance	Grounds	Custodial	Direct Identified Service	Direct Expenditure	Total
66 6301 Bi-County Farm Advisor	\$3,406	\$353	\$22,169	\$0	\$584	\$26,512
67 7101 Parks and Recreation	47,976	53,852	0	0	0	101,828
68 7201 Community Memorial Museum	14,529	14,795	7,918	0	0	37,242
69 7203 Vets Memorial Community Bldg	15,968	22,606	36,060	0	0	74,635
70 0112 Child Supp Serv Reimb/Adjustme	0	0	0	0	584	584
82 0305 County Service Area F	4,161	0	0	0	0	4,161
93 1103 Non-Departmental Expense	7,627	2,174	3,956	0	0	13,757
99 2104 Grand Jury	1,679	642	1,168	0	0	3,489
102 2125-08 DA-Criminal Investigation	7,247	2,771	5,042	0	876	15,936
105 2127-00 Victim Services	6,205	3,262	22,013	0	1,168	32,648
107 2204 Sheriff's Trn Cnt	0	0	0	(0)	0	(0)
115 4102-01 Mental Health-Admin Support	0	0	0	(0)	0	(0)
119 4102-07 Mental Health-Inpatient	27,764	473	160,207	0	0	188,444
173 4103-22 Health-Homeless Pilot	18,342	5,385	0	0	0	23,727
230 5101-20 Welfare-Social Services	1,631	624	1,135	0	0	3,390
232 5101-30 Welfare-Eligibility & Nonservic	0	0	0	0	15,768	15,768
245 7204 Ettl Hall	7,912	2,841	7,444	0	0	18,197
331 4121-00 Homeless Services	1,295	0	0	0	0	1,295
336 4121-759 Homeless Tent Camping Site	7,337	3,669	0	0	0	11,006
Total	\$1,601,429	\$543,818	\$2,362,260	\$61,526	\$68,329	\$4,637,362