

# SUTTER COUNTY, CALIFORNIA

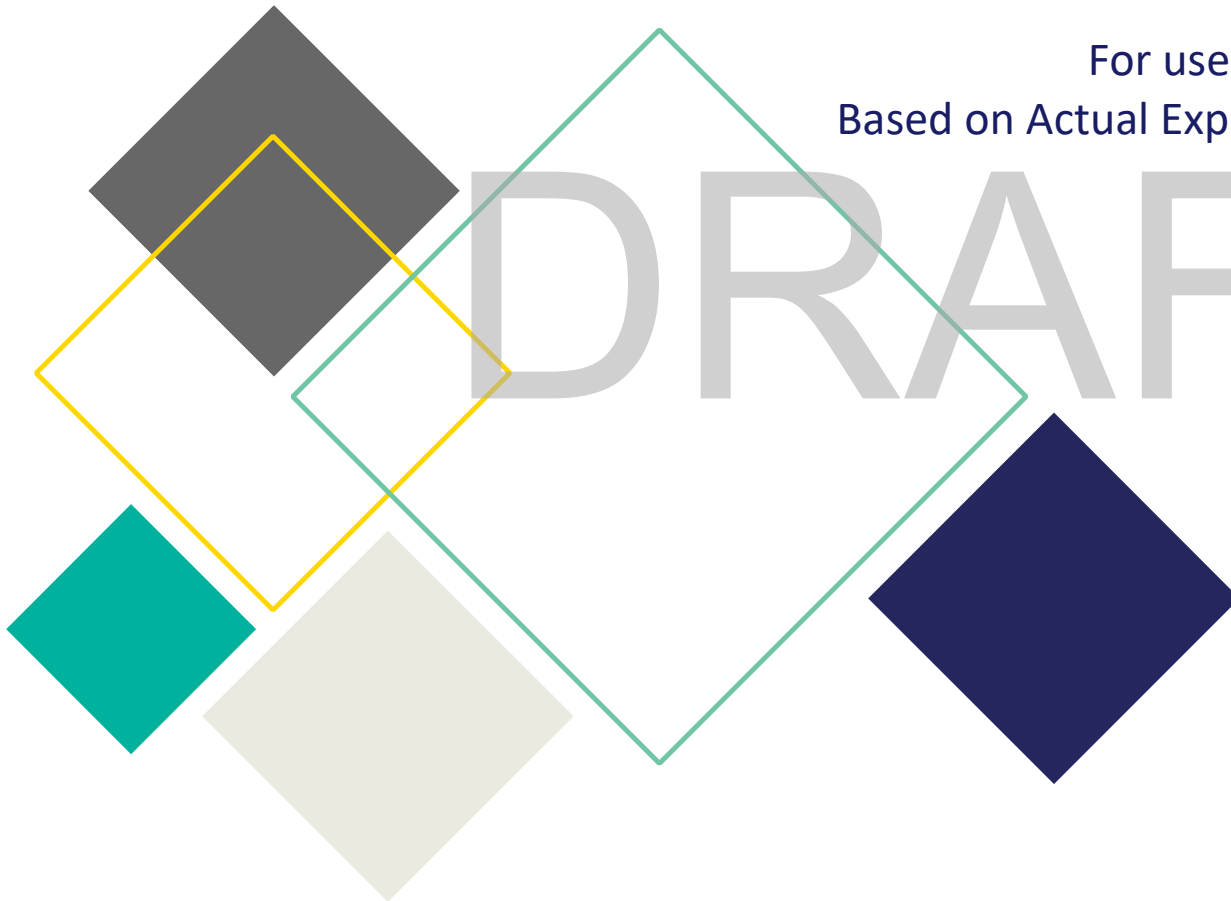
## 2 CFR PART 200 COST ALLOCATION PLAN



For use in Fiscal Year ending June 30, 2024

Based on Actual Expenditures for Fiscal Year 2021-2022

DRAFT




**CERTIFICATION OF COST ALLOCATION PLAN**

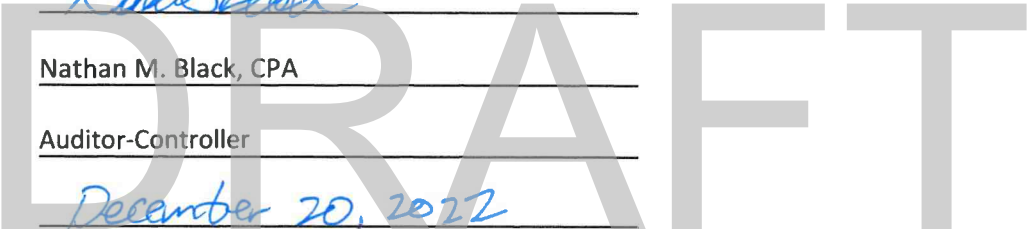
This is to certify that I have reviewed the cost allocation plan submitted herewith and to the best of my knowledge and belief:

All costs included in this proposal to establish cost allocations or billings for fiscal year 2023/2024 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: December 20, 2022



**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

**Table of Contents**

Schedule Description	Allocation Basis Units	Allocation Basis Source	Page #
<b>Table of Contents</b>			1
<b>Summary Schedule</b>			4
<b>Carry Forward Schedule</b>			39
<b>Building Occupancy</b>			48
1 Department Costs			49
1 Incoming Costs			51
1 1160 Civic Center	Square Footage		52
1 1130 Civic Center	Square Footage		53
1 Courthouse East	Square Footage		54
1 433 Second Street	Square Footage		55
1 Courthouse West/Annex	Rental Costs/Square Footage		56
1 Law Enforcement Center	Square Footage		57
1 142 Garden Highway	Square Footage		58
1 146 Garden Highway	Square Footage		59
1 1965 Live Oak	Square Footage		60
1 1445 Veterans Memorial	Square Footage		61
1 1435 Veterans Memorial	Square Footage		62
1 750 Forbes Ave	Square Footage		63
1 Single Occupancy Bldgs	Depreciation Costs		64
1 Allocation Summary			65
<b>Equipment Depreciation</b>			69
2 Department Costs			70
2 Incoming Costs			71
2 Equip Deprec	Depreciation		72
2 Allocation Summary			74
<b>Tax Assessment</b>			75
3 Department Costs			76
3 Incoming Costs			77
3 Tax Assessment	County Cost		78
3 Allocation Summary			80
<b>External Audit</b>			82
4 Department Costs			83
4 Incoming Costs			84
4 External Audit	Number of Warrants		85
4 Direct Identified	Direct Identified		90
4 Allocation Summary			91

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

<b>1102 County Administrator</b>		96
5 Department Costs		97
5 Incoming Costs		98
5 Personnel/Budget Prep	Number of Employees	100
5 Departmental Assistance	Number of Employees	103
5 Direct Identified Costs	Direct Costs	106
5 COVID-19	**Not Allocated**	
5 General Govt	**Not Allocated**	
5 Allocation Summary		107
<b>1201 Auditor-Controller</b>		110
6 Department Costs		111
6 Incoming Costs		112
6 Departmental Accounting	Adjusted Expenditures	114
6 Payroll Accounting	Number of Employees	119
6 Claims Accounting	Number of Warrants	122
6 Internal Audit-County Wide	Adjusted Expenditures	128
6 Direct Identified	**Not Allocated**	
6 COVID-19	**Not Allocated**	
6 General Govt	**Not Allocated**	
6 Allocation Summary		132
<b>1202 Treasurer-Tax Collector</b>		139
7 Department Costs		140
7 Incoming Costs		141
7 Treasury	Average Daily Cash Balance	143
7 General Govt	**Not Allocated**	
7 Allocation Summary		147
<b>1205 General Services Department</b>		151
8 Department Costs		152
8 Incoming Costs		153
8 Purchasing	Number of Purchases	155
8 Copier Services	**Not Allocated**	
8 Direct Identified	Direct Costs	158
8 COVID-19	**Not Allocated**	
8 Allocation Summary		159
<b>1301 County Counsel</b>		162
9 Department Costs		163
9 Incoming Costs		164
9 Legal Assistance	Direct Costs	166
9 General Govt	**Not Allocated**	
9 Allocation Summary		168

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

<b>1401 Human Resources</b>		170
10 Department Costs		171
10 Incoming Costs		172
10 Employee/Labor Relations	Number of Employees	174
10 Recruitment/Class Non-MSS	Number of Employees	177
10 Recruitment/Class MSS	Number of Employees	180
10 Direct Identified Service	Direct Identified Service	181
10 COVID-19	**Not Allocated**	
10 Allocation Summary		183
<b>1700 Building Maintenance</b>		187
11 Department Costs		188
11 Incoming Costs		189
11 Maintenance	Labor hours from Time Study	191
11 Grounds	Labor hours from Time Study	193
11 Custodial	Labor hours from Time Study	195
11 Direct Identified Service	Direct Identified Service	197
11 Direct Expenditure	FTE for departments supported	198
11 Allocation Summary		200

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

**Summary Schedule**

Department	1101 Board of Supervisors	1105 Clerk of the Board	1203 Assessor	1204 Revenue Collection	1502 Elections	1600 Sheriff- Communicati ons	1920 Engineering Services	1922 Water Resources	1925 Emergency Management	1925-30 Emergency COVID-19
1 Building Occupancy	\$4,549	\$3,328	\$37,421	\$19	\$6,004	\$25,132	\$3,536	\$413	\$0	\$0
2 Equipment Depreciation	1,046	318	64,940	0	2,776	136,968	9,217	1,760	0	0
3 Tax Assessment	544	125	1,318	373	0	427	293	34	0	0
4 External Audit	234	133	141	879	313	332	206	68	0	0
5 1102 County Administrator	2,554	851	6,860	426	2,964	7,171	2,489	0	0	0
6 1201 Auditor-Controller	6,947	1,824	17,675	5,241	10,522	20,830	9,046	2,117	0	0
7 1202 Treasurer-Tax Collector	0	0	3	1	0	61	9	0	0	0
8 1205 General Services Department	760	760	380	0	1,520	2,661	1,140	380	0	0
9 1301 County Counsel	0	0	4,332	0	4,677	0	7,877	628	0	0
10 1401 Human Resources	7,604	2,535	20,423	1,267	8,822	21,349	7,409	0	0	0
11 1700 Building Maintenance	17,976	7,415	52,727	15,395	95,646	0	2,187	142	0	0
<b>Total Current Allocations</b>	<b>42,213</b>	<b>17,290</b>	<b>206,221</b>	<b>23,601</b>	<b>133,244</b>	<b>214,931</b>	<b>43,408</b>	<b>5,542</b>	<b>0</b>	<b>0</b>
Less: Prior Year Allocations	49,239	21,129	269,393	15,208	150,139	223,258	63,819	7,058	117	418
Carry-Forward	(7,026)	(3,838)	(63,173)	8,393	(16,895)	(8,327)	(20,411)	(1,517)	(117)	(418)
<b>Proposed Costs</b>	<b>\$35,186</b>	<b>\$13,452</b>	<b>\$143,048</b>	<b>\$31,994</b>	<b>\$116,348</b>	<b>\$206,603</b>	<b>\$22,998</b>	<b>\$4,025</b>	<b>\$(117)</b>	<b>\$(418)</b>

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

**Summary Schedule**

Department	2103 Sheriff's Court Bailiffs	2106 Public Defender	2112 Consolidated Courts	2125 District Attorney	2125-01 DA- Criminal Division	2125-03 DA- Victim/Witne ss Assistance	2125-05 DA- Statutory Rape Vert Prosecute	2201 Sheriff- Coroner	2205 Sheriff- Boat Patrol	2208 Sheriff- Live Oak Contract
1 Building Occupancy	\$0	\$0	\$0	\$0	\$589	\$0	\$0	\$97,077	\$3,935	\$0
2 Equipment Depreciation	0	0	0	198	8,192	0	0	300,159	0	0
3 Tax Assessment	0	0	0	0	978	0	0	1,843	67	0
4 External Audit	16	320	123	0	339	0	0	913	54	65
5 1102 County Administrator	4,028	770	0	0	5,665	0	0	25,711	0	3,880
6 1201 Auditor-Controller	9,886	6,336	2,508	0	19,725	0	0	67,872	1,413	11,661
7 1202 Treasurer-Tax Collector	0	0	(44)	0	65	0	0	3,629	0	0
8 1205 General Services Department	0	570	0	190	0	0	0	2,471	760	190
9 1301 County Counsel	0	0	0	2,789	0	0	0	74,583	0	0
10 1401 Human Resources	11,990	2,291	0	0	16,865	0	0	65,167	0	11,552
11 1700 Building Maintenance	0	0	0	38,647	1,955	0	0	238,232	0	0
<b>Total Current Allocations</b>	<b>25,920</b>	<b>10,286</b>	<b>2,587</b>	<b>41,824</b>	<b>54,373</b>	<b>0</b>	<b>0</b>	<b>877,657</b>	<b>6,229</b>	<b>27,348</b>
Less: Prior Year Allocations	40,987	10,132	3,952	52,710	134,231	436	0	862,983	11,646	30,038
Carry-Forward	(15,067)	155	(1,365)	(10,886)	(79,859)	(436)	0	14,674	(5,417)	(2,690)
<b>Proposed Costs</b>	<b>\$10,853</b>	<b>\$10,441</b>	<b>\$1,222</b>	<b>\$30,937</b>	<b>\$(25,486)</b>	<b>\$(436)</b>	<b>\$0</b>	<b>\$892,330</b>	<b>\$812</b>	<b>\$24,659</b>

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

**Summary Schedule**

Department	2301 Sheriff- County Jail	2302 Anti- Drug Abuse Enforcement	2304 Probation	2309 Bi- County Juvenile Hall	2310 Public Administrator	2401 Emergency Services	2402 Fire Services Administratio n	2601 Agricultural Commissioner	2706 Recorder	2709 Pub. Guardian/Co nservator
1 Building Occupancy	\$727,456	\$0	\$12,790	\$8,093	\$0	\$7,384	\$1,256	\$5,696	\$222	\$25
2 Equipment Depreciation	49,443	0	24,263	0	0	9,775	0	88,336	3,877	0
3 Tax Assessment	13,247	0	1,627	0	0	104	104	994	501	35
4 External Audit	883	0	1,139	7	7	254	195	351	204	157
5 1102 County Administrator	21,956	0	17,945	0	0	1,261	426	8,023	3,275	1,392
6 1201 Auditor-Controller	68,617	0	56,947	36	36	6,517	2,704	22,497	8,449	4,368
7 1202 Treasurer-Tax Collector	103	0	513	0	0	0	0	21	557	0
8 1205 General Services Department	4,181	0	2,471	0	0	2,471	380	3,421	570	1,140
9 1301 County Counsel	8,407	0	10,151	0	0	2,537	5,125	3,921	5,341	231,077
10 1401 Human Resources	65,362	0	53,421	0	0	3,753	1,267	23,883	9,748	4,143
11 1700 Building Maintenance	269,171	0	53,478	0	0	9,241	147	80,209	38,027	480
<b>Total Current Allocations</b>	<b>1,228,828</b>	<b>0</b>	<b>234,744</b>	<b>8,135</b>	<b>43</b>	<b>43,295</b>	<b>11,603</b>	<b>237,351</b>	<b>70,771</b>	<b>242,817</b>
Less: Prior Year Allocations	777,724	0	296,866	8,203	0	57,038	17,726	276,908	69,839	246,589
Carry-Forward	451,104	0	(62,122)	(67)	0	(13,742)	(6,123)	(39,556)	932	(3,772)
<b>Proposed Costs</b>	<b>\$1,679,932</b>	<b>\$0</b>	<b>\$172,622</b>	<b>\$8,068</b>	<b>\$43</b>	<b>\$29,553</b>	<b>\$5,480</b>	<b>\$197,795</b>	<b>\$71,703</b>	<b>\$239,045</b>

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

**Summary Schedule**

Department	2710 County Clerk	2721 Development Services	2724-24 Planning & Building	2724-31 Community Services Building	2724-32 Code Enforcement Srvs	2725 Environment al Health	2726 Animal Control	2727 CUPA	3100 Road	3200 County Airport
1 Building Occupancy	\$72	\$7,396	\$4,209	\$423	\$0	\$2,034	\$172	\$0	\$0	\$0
2 Equipment Depreciation	0	9,253	0	7,483	11,457	7,483	0	1,767	0	0
3 Tax Assessment	162	613	349	35	0	169	0	0	0	0
4 External Audit	171	205	195	253	237	186	4	28	1,045	11
5 1102 County Administrator	0	3,913	1,572	655	737	2,554	426	0	9,267	0
6 1201 Auditor-Controller	2,041	10,072	5,733	4,091	3,435	7,878	927	244	35,199	57
7 1202 Treasurer-Tax Collector	0	4	153	11	0	0	202	5	4,508	28
8 1205 General Services Department	380	760	1,140	380	0	570	0	0	6,652	0
9 1301 County Counsel	0	66,269	125,294	1,101	46,465	0	0	0	355	0
10 1401 Human Resources	0	11,649	4,679	1,950	2,193	7,604	1,267	0	27,588	0
11 1700 Building Maintenance	0	144,522	2,126	396	0	1,722	107	0	13,700	213
<b>Total Current Allocations</b>	<b>2,826</b>	<b>254,655</b>	<b>145,449</b>	<b>16,778</b>	<b>64,524</b>	<b>30,200</b>	<b>3,104</b>	<b>2,043</b>	<b>98,314</b>	<b>309</b>
Less: Prior Year Allocations	16,473	178,367	90,121	21,349	20,038	45,140	7,393	2,226	144,820	183
Carry-Forward	(13,648)	76,288	55,328	(4,571)	44,486	(14,940)	(4,288)	(183)	(46,506)	126
<b>Proposed Costs</b>	<b>\$(10,822)</b>	<b>\$330,944</b>	<b>\$200,777</b>	<b>\$12,207</b>	<b>\$109,010</b>	<b>\$15,261</b>	<b>\$(1,184)</b>	<b>\$1,860</b>	<b>\$51,808</b>	<b>\$434</b>

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

**Summary Schedule**

Department	3300 Transportation Development	4102-00 Mental Health	4103-10 Health	4104-00 Mental Health Service Act	4120-00 Human Services Admin	4580 Fleet Management ISF	4581 Information Technology ISF	4590 Liability Insurance ISF	4591 Workers' Comp. Ins. ISF	4595 Employee Wellness Services
1 Building Occupancy	\$0	\$17,938	\$41,047	\$0	\$544	\$0	\$184	\$0	\$0	\$0
2 Equipment Depreciation	0	0	15,343	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	8	125	432	0	214	1,407	415	18	16	87
5 1102 County Administrator	0	0	9,281	0	8,555	1,523	6,353	0	426	0
6 1201 Auditor-Controller	41	2,557	15,126	0	20,842	12,172	23,002	8,199	11,767	1,742
7 1202 Treasurer-Tax Collector	0	(2,405)	1,098	4,058	69	18	(2)	45	9	136
8 1205 General Services Department	0	760	2,281	190	2,471	6,212	98,199	190	0	(3,531)
9 1301 County Counsel	0	31,478	4,327	0	6,560	0	0	515	0	0
10 1401 Human Resources	0	0	17,303	0	18,327	4,533	18,912	0	1,267	0
11 1700 Building Maintenance	0	374,437	217,405	355	81,327	17,621	48,182	0	0	9,408
<b>Total Current Allocations</b>	<b>49</b>	<b>431,186</b>	<b>329,774</b>	<b>4,603</b>	<b>143,939</b>	<b>43,485</b>	<b>196,305</b>	<b>8,967</b>	<b>13,484</b>	<b>7,842</b>
Less: Prior Year Allocations	71	748,967	301,022	8,156	76,905	43,778	201,659	7,953	14,361	5,424
Carry-Forward	(22)	(317,781)	28,753	(3,553)	67,034	(293)	(5,353)	1,014	(877)	2,418
<b>Proposed Costs</b>	<b>\$27</b>	<b>\$113,405</b>	<b>\$358,527</b>	<b>\$1,050</b>	<b>\$210,973</b>	<b>\$43,192</b>	<b>\$190,952</b>	<b>\$9,981</b>	<b>\$12,607</b>	<b>\$10,261</b>

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

**Summary Schedule**

Department	5000 Trial Court Agency	5101-00 Welfare	5200 IHSS Public Authority	6201 County Library	6301 Bi- County Farm Advisor	7101 Parks and Recreation	7201 Community Memorial Museum	7203 Vets Memorial Community Bldg	0112 Child Supp Serv Reimb/Adjust ment	0140 County Local Revenue Fund
1 Building Occupancy	\$648	\$146	\$0	\$3,901	\$3,675	\$7,124	\$2,429	\$19,196	\$0	\$0
2 Equipment Depreciation	0	2,255	0	6,365	8,896	539	0	0	0	0
3 Tax Assessment	2,239	2,078	0	2,847	658	0	1,474	3,150	0	0
4 External Audit	0	1,122	237	425	221	158	105	72	152	19
5 1102 County Administrator	0	0	0	5,829	901	0	1,555	0	2,783	0
6 1201 Auditor-Controller	0	9,012	2,706	16,205	3,427	1,168	3,765	464	7,859	103
7 1202 Treasurer-Tax Collector	46	5,222	152	18	0	131	1	0	262	15,158
8 1205 General Services Department	0	950	380	1,710	380	497	380	(262)	380	0
9 1301 County Counsel	27,372	16,315	0	1,101	0	0	108	0	355	0
10 1401 Human Resources	0	0	0	17,352	2,681	0	4,630	0	5,205	0
11 1700 Building Maintenance	11,408	356,297	0	132,011	3,081	128,773	26,098	54,595	51,706	0
<b>Total Current Allocations</b>	<b>41,712</b>	<b>393,398</b>	<b>3,475</b>	<b>187,764</b>	<b>23,919</b>	<b>138,390</b>	<b>40,545</b>	<b>77,215</b>	<b>68,703</b>	<b>15,280</b>
Less: Prior Year Allocations	31,489	451,889	4,515	241,547	42,439	119,869	44,766	95,812	98,958	13,512
Carry-Forward	10,223	(58,490)	(1,040)	(53,783)	(18,521)	18,522	(4,221)	(18,597)	(30,254)	1,768
<b>Proposed Costs</b>	<b>\$51,935</b>	<b>\$334,908</b>	<b>\$2,435</b>	<b>\$133,981</b>	<b>\$5,398</b>	<b>\$156,912</b>	<b>\$36,323</b>	<b>\$58,618</b>	<b>\$38,449</b>	<b>\$17,049</b>

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

**Summary Schedule**

Department	0177 CCPIF SB 678	0184 Sheriff Inmate Welfare	0241 Public Safety Realignment 2011	0252 Emergency Medical Service	0253 RLF CDBG Housing Rehabilitation	0273 Local Innovation	0284 CDBG Housing Rehab 04- STB	0289 EDBG PI Fund	0296 BSCC Jag Mental Health Training	0301 County Service Area G
1 Building Occupancy	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Tax Assessment	0	0	0	0	0	0	0	0	0	0
4 External Audit	0	280	1	3	0	0	0	0	0	4
5 1102 County Administrator	0	426	0	0	0	0	0	0	0	0
6 1201 Auditor-Controller	0	3,091	5	451	0	0	0	0	0	3,426
7 1202 Treasurer-Tax Collector	330	9	(7,256)	122	101	145	123	133	0	(112)
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	1,267	0	0	0	0	0	0	0	0
11 1700 Building Maintenance	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>330</b>	<b>5,073</b>	<b>(7,250)</b>	<b>576</b>	<b>101</b>	<b>145</b>	<b>123</b>	<b>133</b>	<b>0</b>	<b>3,318</b>
Less: Prior Year Allocations	477	8,950	(7,645)	1,307	327	91	126	477	50	5,093
Carry-Forward	(146)	(3,877)	395	(731)	(225)	55	(3)	(344)	(50)	(1,775)
<b>Proposed Costs</b>	<b>\$184</b>	<b>\$1,196</b>	<b>\$(6,855)</b>	<b>\$(156)</b>	<b>\$(124)</b>	<b>\$200</b>	<b>\$120</b>	<b>\$(210)</b>	<b>\$(50)</b>	<b>\$1,543</b>

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

**Summary Schedule**

Department	0305 County Service Area F	0309 County Service Area C	0311 County Service Area D	0320 Sutter County Water Agency	0321 Lo Canal Operations & Maintenance	0326 County Water Zone #4	0327 County Water Zone #5	0329 County Water Zone #7	0330 County Water Zone #8	0340 Co Consolid St Lighting District
1 Building Occupancy	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Tax Assessment	0	0	0	0	0	0	0	0	0	0
4 External Audit	1,321	138	179	0	4	0	0	0	0	16
5 1102 County Administrator	8,367	0	0	0	0	0	0	0	0	0
6 1201 Auditor-Controller	31,687	987	1,540	1	518	0	0	0	0	273
7 1202 Treasurer-Tax Collector	(366)	280	331	434	104	115	229	84	7	481
8 1205 General Services Department	3,991	570	380	0	190	0	0	0	0	0
9 1301 County Counsel	0	0	0	0	0	0	0	0	0	0
10 1401 Human Resources	24,907	0	0	0	0	0	0	0	0	0
11 1700 Building Maintenance	8,024	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<u>77,932</u>	<u>1,975</u>	<u>2,430</u>	<u>434</u>	<u>815</u>	<u>115</u>	<u>229</u>	<u>84</u>	<u>7</u>	<u>770</u>
Less: Prior Year Allocations	86,456	4,240	4,104	1,083	1,202	242	569	209	17	1,478
Carry-Forward	(8,525)	(2,265)	(1,673)	(649)	(386)	(127)	(341)	(125)	(10)	(708)
<b>Proposed Costs</b>	<u>\$69,407</u>	<u>\$(291)</u>	<u>\$757</u>	<u>\$(215)</u>	<u>\$429</u>	<u>\$(12)</u>	<u>\$(112)</u>	<u>\$(42)</u>	<u>\$(2)</u>	<u>\$61</u>

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

**Summary Schedule**

Department	0395 Rio Ramaza Comm. Serv District	1103 Non- Departmental Expense	1209 General Revenues	1801 Plant Acquisition	1803 Capital Projects	1911 General Insurance & Bonds	1923 Flood Control	2104 Grand Jury	2109 Trial Court Funding	2125-04 DA- Spousal Abuser Prosecute
1 Building Occupancy	\$0	\$0	\$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	692	0	0	0	0	0	188	0	0
4 External Audit	36	781	4	36	2	2	12	87	12	0
5 1102 County Administrator	0	0	0	0	0	0	0	0	0	0
6 1201 Auditor-Controller	315	5,871	21	191	10	693	155	592	62	0
7 1202 Treasurer-Tax Collector	28	3	5,655	(755)	42	0	0	0	0	0
8 1205 General Services Department	380	1,710	0	2,661	0	0	0	190	0	0
9 1301 County Counsel	0	0	0	0	0	0	0	6,015	0	0
10 1401 Human Resources	0	0	0	0	0	0	0	0	0	0
11 1700 Building Maintenance	0	19,021	0	0	0	0	0	107	0	0
<b>Total Current Allocations</b>	<b>759</b>	<b>28,079</b>	<b>5,679</b>	<b>2,133</b>	<b>54</b>	<b>695</b>	<b>166</b>	<b>7,292</b>	<b>74</b>	<b>0</b>
Less: Prior Year Allocations	636	58,003	7,651	4,152	18,721	944	213	5,791	134	0
Carry-Forward	123	(29,924)	(1,971)	(2,019)	(18,667)	(249)	(46)	1,502	(60)	0
<b>Proposed Costs</b>	<b>\$883</b>	<b>\$(1,845)</b>	<b>\$3,708</b>	<b>\$114</b>	<b>\$(18,613)</b>	<b>\$445</b>	<b>\$120</b>	<b>\$8,794</b>	<b>\$13</b>	<b>\$0</b>

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

**Summary Schedule**

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 Commis's'n	2403 February 2017 Flood	2703 Fish & Game Propagation
1 Building Occupancy	\$489	\$0	\$0	\$7,521	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	30,402	0	0	0	0	2,034	0	0	0	0
3 Tax Assessment	813	0	0	624	0	0	0	0	0	0
4 External Audit	132	0	0	468	3	0	0	5	0	24
5 1102 County Administrator	2,587	0	426	2,980	868	0	0	0	0	0
6 1201 Auditor-Controller	8,237	0	1,223	9,387	1,736	69	0	30	0	134
7 1202 Treasurer-Tax Collector	0	0	0	0	174	0	(1)	0	0	27
8 1205 General Services Department	380	0	190	190	0	0	0	0	0	4,749
9 1301 County Counsel	0	0	0	0	0	0	0	0	0	0
10 1401 Human Resources	7,701	0	1,267	8,871	2,583	0	0	0	0	0
11 1700 Building Maintenance	893	0	0	3,585	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>51,634</b>	<b>0</b>	<b>3,106</b>	<b>33,626</b>	<b>5,364</b>	<b>2,104</b>	<b>(1)</b>	<b>35</b>	<b>0</b>	<b>4,934</b>
Less: Prior Year Allocations	90,643	0	3,581	86,778	6,567	2,159	(1)	140	99	8,133
Carry-Forward	(39,009)	0	(476)	(53,151)	(1,204)	(55)	0	(105)	(99)	(3,199)
<b>Proposed Costs</b>	<b>\$12,625</b>	<b>\$0</b>	<b>\$2,630</b>	<b>\$(19,525)</b>	<b>\$4,160</b>	<b>\$2,049</b>	<b>\$(0)</b>	<b>\$(70)</b>	<b>\$(99)</b>	<b>\$1,735</b>

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

**Summary Schedule**

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	4	0	16	572	0	329	53	845	0	0
5 1102 County Administrator	0	0	0	13,573	0	11,821	0	14,245	0	0
6 1201 Auditor-Controller	21	0	181	39,973	0	29,794	318	41,540	0	0
7 1202 Treasurer-Tax Collector	0	0	98	0	0	0	0	0	0	0
8 1205 General Services Department	0	0	0	3,611	0	950	0	8,362	0	0
9 1301 County Counsel	0	0	0	0	0	0	0	0	0	0
10 1401 Human Resources	0	0	0	40,407	0	35,191	0	42,405	0	0
11 1700 Building Maintenance	0	0	0	0	0	0	0	182,162	0	0
<b>Total Current Allocations</b>	<u>25</u>	<u>0</u>	<u>295</u>	<u>98,136</u>	<u>0</u>	<u>78,086</u>	<u>372</u>	<u>289,559</u>	<u>0</u>	<u>0</u>
Less: Prior Year Allocations	32	6,948	(300)	145,825	134	103,478	1,895	264,078	1,688	0
Carry-Forward	(7)	(6,948)	596	(47,689)	(134)	(25,393)	(1,523)	25,481	(1,688)	0
<b>Proposed Costs</b>	<u>\$18</u>	<u>\$(6,948)</u>	<u>\$891</u>	<u>\$50,447</u>	<u>\$(134)</u>	<u>\$52,693</u>	<u>\$(1,151)</u>	<u>\$315,040</u>	<u>\$(1,688)</u>	<u>\$0</u>

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

**Summary Schedule**

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	3	0	0	0	0	721	576	0	0	0
5 1102 County Administrator	0	0	0	0	0	5,174	9,726	0	0	0
6 1201 Auditor-Controller	15	0	0	0	0	21,165	32,913	0	0	0
7 1202 Treasurer-Tax Collector	0	0	0	0	0	0	0	0	0	0
8 1205 General Services Department	190	0	0	0	0	7,792	3,041	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	15,402	28,952	0	0	0
11 1700 Building Maintenance	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	208	0	0	0	0	50,254	75,208	0	0	0
Less: Prior Year Allocations	417	605	0	0	998	71,230	86,803	0	0	8
Carry-Forward	(209)	(605)	0	0	(998)	(20,976)	(11,595)	0	0	(8)
<b>Proposed Costs</b>	<b>\$(0)</b>	<b>\$(605)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$(998)</b>	<b>\$29,278</b>	<b>\$63,613</b>	<b>\$0</b>	<b>\$0</b>	<b>\$(8)</b>

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

**Summary Schedule**

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	221	0	0	0	0	0	0	0	228
5 1102 County Administrator	0	1,654	0	0	0	0	0	0	0	426
6 1201 Auditor-Controller	0	5,269	0	0	0	0	0	0	0	5,862
7 1202 Treasurer-Tax Collector	0	0	0	0	0	0	0	0	0	0
8 1205 General Services Department	0	570	0	0	0	0	0	0	0	950
9 1301 County Counsel	0	0	0	0	0	0	0	0	0	0
10 1401 Human Resources	0	4,923	0	0	0	0	0	0	0	1,267
11 1700 Building Maintenance	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>0</b>	<b>12,636</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,733</b>
Less: Prior Year Allocations	0	6,802	10,519	212	0	0	212	0	0	3,070
Carry-Forward	0	5,835	(10,519)	(212)	0	0	(212)	0	0	5,663
<b>Proposed Costs</b>	<b>\$0</b>	<b>\$18,471</b>	<b>\$(10,519)</b>	<b>\$(212)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$(212)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$14,396</b>

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

**Summary Schedule**

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	276	0	213	0	285	0	0	391	229	0
5 1102 County Administrator	0	0	589	0	1,261	0	0	1,801	0	0
6 1201 Auditor-Controller	2,619	0	2,481	0	4,705	0	0	6,673	1,302	0
7 1202 Treasurer-Tax Collector	0	0	0	0	0	0	0	0	0	0
8 1205 General Services Department	1,140	0	570	0	1,710	0	0	1,520	1,140	0
9 1301 County Counsel	0	0	0	0	0	0	0	0	0	0
10 1401 Human Resources	0	0	1,755	0	3,753	0	0	5,362	0	0
11 1700 Building Maintenance	0	0	0	0	0	0	0	43	0	0
<b>Total Current Allocations</b>	<u>4,036</u>	<u>0</u>	<u>5,608</u>	<u>0</u>	<u>11,714</u>	<u>0</u>	<u>0</u>	<u>15,790</u>	<u>2,671</u>	<u>0</u>
Less: Prior Year Allocations	<u>9,061</u>	<u>0</u>	<u>8,682</u>	<u>220</u>	<u>16,088</u>	<u>0</u>	<u>0</u>	<u>21,672</u>	<u>3,043</u>	<u>0</u>
Carry-Forward	<u>(5,025)</u>	<u>0</u>	<u>(3,074)</u>	<u>(220)</u>	<u>(4,374)</u>	<u>0</u>	<u>0</u>	<u>(5,882)</u>	<u>(372)</u>	<u>0</u>
<b>Proposed Costs</b>	<u><u>\$989</u></u>	<u><u>\$0</u></u>	<u><u>\$2,535</u></u>	<u><u>\$(220)</u></u>	<u><u>\$7,340</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$9,907</u></u>	<u><u>\$2,299</u></u>	<u><u>\$0</u></u>

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

**Summary Schedule**

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	262	0	232	0	0	270	453	273	332
5 1102 County Administrator	0	2,865	0	1,097	0	0	1,703	0	262	442
6 1201 Auditor-Controller	0	7,609	0	3,489	0	0	6,343	13,436	4,399	7,896
7 1202 Treasurer-Tax Collector	0	0	318	0	0	0	0	0	0	0
8 1205 General Services Department	0	1,140	0	760	0	0	950	950	570	950
9 1301 County Counsel	0	0	0	0	0	0	0	0	0	0
10 1401 Human Resources	0	8,530	0	3,266	0	0	5,069	0	780	1,316
11 1700 Building Maintenance	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>0</b>	<b>20,406</b>	<b>318</b>	<b>8,844</b>	<b>0</b>	<b>0</b>	<b>14,335</b>	<b>14,839</b>	<b>6,285</b>	<b>10,936</b>
Less: Prior Year Allocations	0	21,645	654	16,626	0	0	24,406	45,523	20,262	37,664
Carry-Forward	0	(1,239)	(335)	(7,782)	0	0	(10,071)	(30,684)	(13,978)	(26,727)
<b>Proposed Costs</b>	<b>\$0</b>	<b>\$19,168</b>	<b>\$(17)</b>	<b>\$1,062</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,265</b>	<b>\$(15,845)</b>	<b>\$(7,693)</b>	<b>\$(15,791)</b>

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

**Summary Schedule**

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	501	468	0	518	0	1	12	246	0	1
5 1102 County Administrator	229	0	0	311	0	0	0	0	0	0
6 1201 Auditor-Controller	12,266	5,997	0	9,716	0	5	2,205	2,235	0	182
7 1202 Treasurer-Tax Collector	0	0	0	0	0	0	0	0	0	0
8 1205 General Services Department	3,611	2,281	0	4,751	0	190	950	1,520	0	0
9 1301 County Counsel	0	0	0	0	0	0	0	0	0	0
10 1401 Human Resources	682	0	0	926	0	0	0	0	0	0
11 1700 Building Maintenance	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	17,290	8,746	0	16,222	0	196	3,167	4,001	0	183
Less: Prior Year Allocations	59,445	31,680	242	34,045	8	2,307	188	7,504	186	277
Carry-Forward	(42,155)	(22,934)	(242)	(17,823)	(8)	(2,111)	2,979	(3,503)	(186)	(94)
<b>Proposed Costs</b>	<b>\$(24,866)</b>	<b>\$(14,188)</b>	<b>\$(242)</b>	<b>\$(1,600)</b>	<b>\$(8)</b>	<b>\$(1,915)</b>	<b>\$6,146</b>	<b>\$499</b>	<b>\$(186)</b>	<b>\$89</b>

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

**Summary Schedule**

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	48	27	55	15	32	16	14	74	15	15
5 1102 County Administrator	2,096	0	851	0	851	426	426	426	851	0
6 1201 Auditor-Controller	4,864	145	2,054	578	1,884	969	1,165	1,711	1,709	349
7 1202 Treasurer-Tax Collector	0	0	0	0	0	0	0	0	0	0
8 1205 General Services Department	0	190	190	0	0	0	190	380	190	0
9 1301 County Counsel	0	0	0	0	0	0	0	0	0	0
10 1401 Human Resources	6,239	0	2,535	0	2,535	1,267	1,267	1,267	2,535	0
11 1700 Building Maintenance	0	32,993	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>13,247</b>	<b>33,355</b>	<b>5,685</b>	<b>593</b>	<b>5,302</b>	<b>2,679</b>	<b>3,061</b>	<b>3,858</b>	<b>5,300</b>	<b>364</b>
Less: Prior Year Allocations	19,661	16,876	4,069	1,150	9,860	3,331	3,377	4,083	7,121	529
Carry-Forward	(6,413)	16,480	1,616	(557)	(4,558)	(653)	(315)	(225)	(1,821)	(166)
<b>Proposed Costs</b>	<b>\$6,834</b>	<b>\$49,835</b>	<b>\$7,301</b>	<b>\$35</b>	<b>\$743</b>	<b>\$2,026</b>	<b>\$2,746</b>	<b>\$3,634</b>	<b>\$3,479</b>	<b>\$198</b>

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

**Summary Schedule**

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	57	35	93	3	14	0	29	0	0	0
5 1102 County Administrator	2,440	851	3,455	0	0	0	0	0	0	0
6 1201 Auditor-Controller	5,428	2,009	7,698	16	352	0	165	72	0	0
7 1202 Treasurer-Tax Collector	0	0	0	0	0	0	0	0	0	0
8 1205 General Services Department	570	570	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	7,262	2,535	10,284	0	0	0	0	0	0	0
11 1700 Building Maintenance	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>15,757</b>	<b>6,000</b>	<b>21,530</b>	<b>19</b>	<b>366</b>	<b>0</b>	<b>194</b>	<b>72</b>	<b>0</b>	<b>0</b>
Less: Prior Year Allocations	16,481	450	27,204	280	460	0	322	43	8	19
Carry-Forward	(724)	5,550	(5,674)	(261)	(94)	0	(128)	29	(8)	(19)
<b>Proposed Costs</b>	<b>\$15,034</b>	<b>\$11,550</b>	<b>\$15,856</b>	<b>\$(242)</b>	<b>\$272</b>	<b>\$0</b>	<b>\$67</b>	<b>\$101</b>	<b>\$(8)</b>	<b>\$(19)</b>

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

**Summary Schedule**

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	3	0	0	2	24	0	3	46	0	0
5 1102 County Administrator	0	0	0	0	999	0	0	426	0	0
6 1201 Auditor-Controller	206	20	0	10	2,185	0	354	1,315	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	950	0	0
9 1301 County Counsel	0	0	0	0	0	0	0	0	0	0
10 1401 Human Resources	0	0	0	0	2,973	0	0	1,267	0	0
11 1700 Building Maintenance	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>209</b>	<b>20</b>	<b>0</b>	<b>12</b>	<b>6,182</b>	<b>0</b>	<b>357</b>	<b>4,003</b>	<b>0</b>	<b>0</b>
Less: Prior Year Allocations	355	60	0	259	6,578	0	2	4,501	0	0
Carry-Forward	(146)	(40)	0	(247)	(397)	0	355	(498)	0	0
<b>Proposed Costs</b>	<b>\$64</b>	<b>\$(20)</b>	<b>\$0</b>	<b>\$(235)</b>	<b>\$5,785</b>	<b>\$0</b>	<b>\$713</b>	<b>\$3,505</b>	<b>\$0</b>	<b>\$0</b>

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

**Summary Schedule**

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	84	6	15	0	0	56	0	0	3	0
5 1102 County Administrator	426	0	0	0	0	1,277	0	0	2,128	0
6 1201 Auditor-Controller	1,745	88	300	0	0	3,094	0	0	2,810	0
7 1202 Treasurer-Tax Collector	0	0	0	0	0	0	115	0	0	0
8 1205 General Services Department	950	0	0	0	0	760	0	0	0	0
9 1301 County Counsel	0	0	0	0	0	0	0	0	0	0
10 1401 Human Resources	1,267	0	0	0	0	3,802	0	0	6,336	0
11 1700 Building Maintenance	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	4,472	94	315	0	0	8,989	115	0	11,277	0
Less: Prior Year Allocations	7,126	127	9,178	16	24	10,556	3,461	0	7,195	0
Carry-Forward	(2,654)	(33)	(8,863)	(16)	(24)	(1,566)	(3,346)	0	4,082	0
<b>Proposed Costs</b>	<b>\$1,819</b>	<b>\$61</b>	<b>\$(8,548)</b>	<b>\$(16)</b>	<b>\$(24)</b>	<b>\$7,423</b>	<b>\$(3,231)</b>	<b>\$0</b>	<b>\$15,359</b>	<b>\$0</b>

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

**Summary Schedule**

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	137	29	0	0	0	0	0	0	2	0
5 1102 County Administrator	4,093	0	0	0	0	0	0	0	0	0
6 1201 Auditor-Controller	9,451	13,348	247	0	0	0	0	0	415	0
7 1202 Treasurer-Tax Collector	0	0	0	388	0	0	(272)	471	2,469	(372)
8 1205 General Services Department	2,661	190	0	0	0	0	0	0	380	0
9 1301 County Counsel	0	0	0	0	0	0	0	0	0	0
10 1401 Human Resources	12,185	0	0	0	0	0	0	0	0	0
11 1700 Building Maintenance	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<u>28,527</u>	<u>13,567</u>	<u>247</u>	<u>388</u>	<u>0</u>	<u>0</u>	<u>(272)</u>	<u>471</u>	<u>3,267</u>	<u>(372)</u>
Less: Prior Year Allocations	16,077	20,049	8	244	142	37	0	0	0	8
Carry-Forward	12,450	(6,482)	239	144	(142)	(37)	0	0	0	(380)
<b>Proposed Costs</b>	<u>\$40,978</u>	<u>\$7,085</u>	<u>\$485</u>	<u>\$532</u>	<u>\$(142)</u>	<u>\$(37)</u>	<u>\$(272)</u>	<u>\$471</u>	<u>\$3,267</u>	<u>\$(752)</u>

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

**Summary Schedule**

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	163	147	8	31	562	5	652	9
5 1102 County Administrator	0	0	0	7,646	0	2,521	3,406	1,621	12,902	0
6 1201 Auditor-Controller	102	63	2,140	18,891	2,693	5,722	12,341	3,428	36,758	46
7 1202 Treasurer-Tax Collector	0	0	361	0	0	0	0	0	0	0
8 1205 General Services Department	190	0	1,710	760	0	380	1,330	0	4,941	190
9 1301 County Counsel	0	0	0	0	0	0	0	0	0	0
10 1401 Human Resources	0	0	0	22,762	0	7,506	10,138	4,825	24,128	0
11 1700 Building Maintenance	0	0	0	0	0	0	0	0	9,089	0
<b>Total Current Allocations</b>	<b>292</b>	<b>63</b>	<b>4,375</b>	<b>50,207</b>	<b>2,701</b>	<b>16,160</b>	<b>27,777</b>	<b>9,879</b>	<b>88,764</b>	<b>245</b>
Less: Prior Year Allocations	524	0	9,633	57,986	0	8,587	39,307	9,377	87,362	259
Carry-Forward	(232)	0	(5,258)	(7,778)	0	7,573	(11,530)	502	1,401	(14)
<b>Proposed Costs</b>	<b>\$60</b>	<b>\$63</b>	<b>\$(884)</b>	<b>\$42,429</b>	<b>\$2,701</b>	<b>\$23,733</b>	<b>\$16,247</b>	<b>\$10,381</b>	<b>\$90,165</b>	<b>\$231</b>

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

**Summary Schedule**

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	349	52	1	126	0	0	0	0	0	7
5 1102 County Administrator	43,994	2,030	0	4,126	0	0	0	0	0	0
6 1201 Auditor-Controller	98,989	4,735	71	10,261	0	0	0	0	78	148
7 1202 Treasurer-Tax Collector	0	0	0	0	0	0	0	0	0	153
8 1205 General Services Department	760	380	0	380	0	0	190	0	0	760
9 1301 County Counsel	0	0	0	0	0	0	0	0	0	0
10 1401 Human Resources	82,272	3,797	0	7,716	0	0	0	0	0	0
11 1700 Building Maintenance	15,186	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>241,550</b>	<b>10,994</b>	<b>72</b>	<b>22,609</b>	<b>0</b>	<b>0</b>	<b>190</b>	<b>0</b>	<b>78</b>	<b>1,068</b>
Less: Prior Year Allocations	301,370	10,187	986	25,689	0	0	186	0	131	548
Carry-Forward	(59,820)	808	(914)	(3,080)	0	0	4	0	(54)	520
<b>Proposed Costs</b>	<b>\$181,730</b>	<b>\$11,802</b>	<b>\$(842)</b>	<b>\$19,529</b>	<b>\$0</b>	<b>\$0</b>	<b>\$194</b>	<b>\$0</b>	<b>\$24</b>	<b>\$1,589</b>

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

**Summary Schedule**

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	13	0	35	0	0	0	0	0	0
5 1102 County Administrator	0	802	0	0	0	0	0	0	0	0
6 1201 Auditor-Controller	5	1,242	0	226	2,647	21	15	21	0	0
7 1202 Treasurer-Tax Collector	0	0	0	0	632	9	(445)	4	2	0
8 1205 General Services Department	0	380	0	190	1,330	0	0	0	0	0
9 1301 County Counsel	0	0	0	0	9,102	0	0	0	0	0
10 1401 Human Resources	0	2,388	0	0	0	0	0	0	0	0
11 1700 Building Maintenance	0	0	0	15,626	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>6</b>	<b>5,165</b>	<b>0</b>	<b>19,357</b>	<b>13,711</b>	<b>30</b>	<b>(429)</b>	<b>25</b>	<b>2</b>	<b>0</b>
Less: Prior Year Allocations	8	1,593	0	39,933	9,172	46	(677)	0	3	0
Carry-Forward	(2)	3,573	0	(20,577)	4,539	(16)	248	0	(1)	0
<b>Proposed Costs</b>	<b>\$4</b>	<b>\$8,738</b>	<b>\$0</b>	<b>\$(1,220)</b>	<b>\$18,250</b>	<b>\$13</b>	<b>\$(181)</b>	<b>\$25</b>	<b>\$1</b>	<b>\$0</b>

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

**Summary Schedule**

Department	5203 Agency Collections Payable	5209 Aid for Adoption	5212 Local Transportatio n Tax	5215 Tax Collector's Trust	5216 Consolidated Courts	5218 Taxes	5219 In Lieu Tax Trust	5240 City of Live Oak	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	315	0	46	1,275	0	754	77	155	155	15
7 1202 Treasurer-Tax Collector	121	0	841	0	0	33,116	0	131	(1,027)	(884)
8 1205 General Services Department	0	0	0	0	0	0	0	0	0	0
9 1301 County Counsel	0	0	0	0	0	0	0	0	0	0
10 1401 Human Resources	0	0	0	0	0	0	0	0	0	0
11 1700 Building Maintenance	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	436	0	887	1,275	0	33,869	77	286	(872)	(868)
Less: Prior Year Allocations	629	0	1,025	1,672	0	50,816	75	112	(1,624)	(1,355)
Carry-Forward	(193)	0	(138)	(397)	0	(16,947)	3	173	752	487
<b>Proposed Costs</b>	<b>\$243</b>	<b>\$0</b>	<b>\$749</b>	<b>\$878</b>	<b>\$0</b>	<b>\$16,923</b>	<b>\$80</b>	<b>\$459</b>	<b>\$(120)</b>	<b>\$(381)</b>

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

**Summary Schedule**

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	426	819	0	0	0	5,141
6 1201 Auditor-Controller	15	15	5	0	1,337	2,753	0	208	339	14,799
7 1202 Treasurer-Tax Collector	(31)	0	(10)	46	37	721	3	29	54	611
8 1205 General Services Department	0	0	0	0	0	0	0	0	0	0
9 1301 County Counsel	0	(1,345)	0	0	0	211	0	0	0	0
10 1401 Human Resources	0	0	0	0	1,267	2,437	0	0	0	15,305
11 1700 Building Maintenance	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	(16)	(1,329)	(5)	46	3,067	6,941	3	237	394	35,856
Less: Prior Year Allocations	(21)	18,195	(6)	65	990	3,216	6	346	538	12,731
Carry-Forward	6	(19,524)	0	(20)	2,077	3,725	(3)	(109)	(144)	23,124
<b>Proposed Costs</b>	<b>\$(10)</b>	<b>\$(20,853)</b>	<b>\$(5)</b>	<b>\$26</b>	<b>\$5,144</b>	<b>\$10,667</b>	<b>\$(0)</b>	<b>\$127</b>	<b>\$249</b>	<b>\$58,980</b>

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

**Summary Schedule**

Department	6415 Gilsizer County Drainage	6416 Live Oak Cemetery Spec Assess	6419 Meridian Fire District	6420 Sutter Basin Fire	6424 Levee Dist #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	622	0	0	0	1,457	0	0	0	0
6 1201 Auditor-Controller	1,627	1,261	21	589	508	5,892	677	15	15	15
7 1202 Treasurer-Tax Collector	1,251	(369)	154	121	30	310	131	(15)	(0)	(3)
8 1205 General Services Department	760	0	0	0	0	0	0	0	0	0
9 1301 County Counsel	(460)	0	0	0	0	0	206	0	0	0
10 1401 Human Resources	0	1,852	0	0	0	4,338	0	0	0	0
11 1700 Building Maintenance	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>3,179</b>	<b>3,366</b>	<b>175</b>	<b>710</b>	<b>537</b>	<b>11,998</b>	<b>1,014</b>	<b>1</b>	<b>15</b>	<b>13</b>
Less: Prior Year Allocations	6,147	595	126	1,193	609	7,681	3,023	(2)	18	15
Carry-Forward	(2,968)	2,771	49	(483)	(72)	4,316	(2,009)	2	(2)	(2)
<b>Proposed Costs</b>	<b>\$210</b>	<b>\$6,138</b>	<b>\$223</b>	<b>\$227</b>	<b>\$466</b>	<b>\$16,314</b>	<b>\$(996)</b>	<b>\$3</b>	<b>\$13</b>	<b>\$10</b>

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

**Summary Schedule**

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	15	5	15	15,515	15	15	15	15	15	57
7 1202 Treasurer-Tax Collector	(14)	0	(2)	1,285	(3)	(4)	(2)	(69)	15	266
8 1205 General Services Department	0	0	0	0	0	0	0	0	0	0
9 1301 County Counsel	0	0	0	0	0	0	0	0	0	0
10 1401 Human Resources	0	0	0	0	0	0	0	0	0	0
11 1700 Building Maintenance	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>2</b>	<b>5</b>	<b>13</b>	<b>16,800</b>	<b>13</b>	<b>12</b>	<b>13</b>	<b>(53)</b>	<b>31</b>	<b>323</b>
Less: Prior Year Allocations	(3)	12	15	23,710	16	14	17	(71)	42	530
Carry-Forward	5	(7)	(1)	(6,910)	(3)	(2)	(3)	17	(11)	(207)
<b>Proposed Costs</b>	<b>\$7</b>	<b>\$(2)</b>	<b>\$12</b>	<b>\$9,889</b>	<b>\$10</b>	<b>\$9</b>	<b>\$10</b>	<b>\$(36)</b>	<b>\$19</b>	<b>\$115</b>

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

**Summary Schedule**

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	5	15	83	0	0	5	21	41	111	239
7 1202 Treasurer-Tax Collector	149	(1)	526	113	143	0	267	213	10	(2)
8 1205 General Services Department	0	0	0	0	0	0	0	0	0	0
9 1301 County Counsel	0	0	0	0	0	0	0	0	0	0
10 1401 Human Resources	0	0	0	0	0	0	0	0	0	0
11 1700 Building Maintenance	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	154	14	608	113	143	5	288	255	122	238
Less: Prior Year Allocations	262	17	856	245	314	1	977	386	178	439
Carry-Forward	(107)	(3)	(248)	(132)	(171)	4	(689)	(131)	(56)	(202)
<b>Proposed Costs</b>	<b>\$47</b>	<b>\$11</b>	<b>\$360</b>	<b>\$(19)</b>	<b>\$(27)</b>	<b>\$9</b>	<b>\$(401)</b>	<b>\$124</b>	<b>\$65</b>	<b>\$36</b>

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

**Summary Schedule**

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	15	15	0	0	0	0	0	15	10	15
7 1202 Treasurer-Tax Collector	(13)	(83)	138	(18)	1	(11)	0	0	39,674	0
8 1205 General Services Department	0	0	0	0	0	0	0	0	0	0
9 1301 County Counsel	0	0	0	0	0	0	0	0	0	0
10 1401 Human Resources	0	0	0	0	0	0	0	0	0	0
11 1700 Building Maintenance	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>3</b>	<b>(68)</b>	<b>138</b>	<b>(18)</b>	<b>1</b>	<b>(11)</b>	<b>0</b>	<b>15</b>	<b>39,684</b>	<b>15</b>
Less: Prior Year Allocations	2	(99)	478	(32)	12	(3)	0	19	58,267	19
Carry-Forward	1	31	(340)	14	(11)	(8)	0	(3)	(18,583)	(3)
<b>Proposed Costs</b>	<b>\$4</b>	<b>\$(37)</b>	<b>\$(203)</b>	<b>\$(4)</b>	<b>\$(10)</b>	<b>\$(19)</b>	<b>\$0</b>	<b>\$12</b>	<b>\$21,101</b>	<b>\$12</b>

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

**Summary Schedule**

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	15	15	31	46	26	10	15	10	10	15
7 1202 Treasurer-Tax Collector	0	0	0	0	0	0	0	0	0	0
8 1205 General Services Department	0	0	0	0	0	0	0	0	0	0
9 1301 County Counsel	0	0	0	0	0	0	0	0	0	0
10 1401 Human Resources	0	0	0	0	0	0	0	0	0	0
11 1700 Building Maintenance	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>15</b>	<b>15</b>	<b>31</b>	<b>46</b>	<b>26</b>	<b>10</b>	<b>15</b>	<b>10</b>	<b>10</b>	<b>15</b>
Less: Prior Year Allocations	19	19	31	56	31	19	19	19	19	0
Carry-Forward	(3)	(3)	(0)	(9)	(5)	(8)	(3)	(8)	(8)	0
<b>Proposed Costs</b>	<b>\$12</b>	<b>\$12</b>	<b>\$31</b>	<b>\$37</b>	<b>\$21</b>	<b>\$2</b>	<b>\$12</b>	<b>\$2</b>	<b>\$2</b>	<b>\$15</b>

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

**Summary Schedule**

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	115	0	0	0
5 1102 County Administrator	0	0	0	0	0	0	0	1,326	0	32,917
6 1201 Auditor-Controller	46	15	0	0	0	0	2,722	4,254	128	31
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	1,330	380	0	0
9 1301 County Counsel	0	0	(1,378)	0	0	0	0	0	0	0
10 1401 Human Resources	0	0	0	0	0	0	0	3,948	0	0
11 1700 Building Maintenance	0	0	0	0	0	0	0	0	0	26,529
<b>Total Current Allocations</b>	<b>46</b>	<b>15</b>	<b>(1,378)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,167</b>	<b>9,909</b>	<b>128</b>	<b>59,477</b>
Less: Prior Year Allocations	68	19	3,153	0	0	0	0	0	0	0
Carry-Forward	(22)	(3)	(4,531)	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>\$25</b>	<b>\$12</b>	<b>\$(5,909)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,167</b>	<b>\$9,909</b>	<b>\$128</b>	<b>\$59,477</b>

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

**Summary Schedule**

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	15	5	0	0	0	0	0	0	0	0
5 1102 County Administrator	0	0	0	0	0	0	0	557	0	0
6 1201 Auditor-Controller	77	26	0	164	678	0	687	1,319	181	0
7 1202 Treasurer-Tax Collector	0	0	0	0	0	0	0	0	0	0
8 1205 General Services Department	0	0	0	380	0	0	570	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	1,657	0	0
11 1700 Building Maintenance	0	0	0	0	2,380	0	0	0	0	0
<b>Total Current Allocations</b>	<b>92</b>	<b>31</b>	<b>0</b>	<b>544</b>	<b>3,058</b>	<b>0</b>	<b>1,257</b>	<b>3,533</b>	<b>181</b>	<b>0</b>
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	0	0
Carry-Forward	0	0	0	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>\$92</b>	<b>\$31</b>	<b>\$0</b>	<b>\$544</b>	<b>\$3,058</b>	<b>\$0</b>	<b>\$1,257</b>	<b>\$3,533</b>	<b>\$181</b>	<b>\$0</b>

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

**Summary Schedule**

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	0	0	0	0	0	0	0	0	0
5 1102 County Administrator	0	426	851	3,831	851	2,980	4,683	2,980	2,128	426
6 1201 Auditor-Controller	0	559	1,117	5,027	1,117	3,910	6,145	3,910	2,793	559
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	26,757	673	1,345	6,054	1,345	4,709	7,399	4,709	3,363	673
11 1700 Building Maintenance	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<u>26,757</u>	<u>1,657</u>	<u>3,314</u>	<u>14,913</u>	<u>3,314</u>	<u>11,599</u>	<u>18,227</u>	<u>11,599</u>	<u>8,285</u>	<u>1,657</u>
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	0	0
Carry-Forward	0	0	0	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<u>\$26,757</u>	<u>\$1,657</u>	<u>\$3,314</u>	<u>\$14,913</u>	<u>\$3,314</u>	<u>\$11,599</u>	<u>\$18,227</u>	<u>\$11,599</u>	<u>\$8,285</u>	<u>\$1,657</u>

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

**Summary Schedule**

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	Total
1 Building Occupancy	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,067,761
2 Equipment Depreciation	0	0	0	0	0	0	0	808,674
3 Tax Assessment	0	0	0	0	0	0	0	53,430
4 External Audit	2	1	6	1	39	12	0	30,287
5 1102 County Administrator	0	0	0	0	0	0	0	420,298
6 1201 Auditor-Controller	10	5	31	5	207	62	0	1,267,468
7 1202 Treasurer-Tax Collector	0	0	0	0	0	0	176	116,369
8 1205 General Services Department	0	0	0	0	0	0	0	238,705
9 1301 County Counsel	0	0	0	0	0	0	0	701,409
10 1401 Human Resources	0	0	0	0	0	0	0	1,051,496
11 1700 Building Maintenance	0	0	0	0	0	0	0	2,912,204
<b>Total Current Allocations</b>	<u>12</u>	<u>6</u>	<u>37</u>	<u>6</u>	<u>245</u>	<u>74</u>	<u>176</u>	<u>8,668,101</u>
Less: Prior Year Allocations	0	0	0	0	0	0	0	9,246,705
Carry-Forward	0	0	0	0	0	0	0	(769,172)
<b>Proposed Costs</b>	<u>\$12</u>	<u>\$6</u>	<u>\$37</u>	<u>\$6</u>	<u>\$245</u>	<u>\$74</u>	<u>\$176</u>	<u>\$7,898,929</u>

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

**Carry Forward Schedule**

Department	Current Allocation	Prior Year Allocation	Carry- Forward	Adjustments	Proposed Cost
12 1101 Board of Supervisors	42,213	49,239	(7,026)	0	35,186
13 1105 Clerk of the Board	17,290	21,129	(3,838)	0	13,452
14 1203 Assessor	206,221	269,393	(63,173)	0	143,048
15 1204 Revenue Collection	23,601	15,208	8,393	0	31,994
16 1502 Elections	133,244	150,139	(16,895)	0	116,348
17 1600 Sheriff-Communications	214,931	223,258	(8,327)	0	206,603
18 1920 Engineering Services	43,408	63,819	(20,411)	0	22,998
19 1922 Water Resources	5,542	7,058	(1,517)	0	4,025
20 1925 Emergency Management	0	117	(117)	0	(117)
21 1925-30 Emergency COVID-19	0	418	(418)	0	(418)
22 2103 Sheriff's Court Bailiffs	25,920	40,987	(15,067)	0	10,853
23 2106 Public Defender	10,286	10,132	155	0	10,441
24 2112 Consolidated Courts	2,587	3,952	(1,365)	0	1,222
25 2125 District Attorney	41,824	52,710	(10,886)	0	30,937
26 2125-01 DA-Criminal Division	54,373	134,231	(79,859)	0	(25,486)
27 2125-03 DA-Victim/Witness Assistance	0	436	(436)	0	(436)
28 2125-05 DA-Statutory Rape Vert Prose	0	0	0	0	0
29 2201 Sheriff-Coroner	877,657	862,983	14,674	0	892,330
30 2205 Sheriff-Boat Patrol	6,229	11,646	(5,417)	0	812
31 2208 Sheriff-Live Oak Contract	27,348	30,038	(2,690)	0	24,659
32 2301 Sheriff-County Jail	1,228,828	777,724	451,104	0	1,679,932
33 2302 Anti-Drug Abuse Enforcement	0	0	0	0	0
34 2304 Probation	234,744	296,866	(62,122)	0	172,622
35 2309 Bi-County Juvenile Hall	8,135	8,203	(67)	0	8,068
36 2310 Public Administrator	43	0	0	0	43
37 2401 Emergency Services	43,295	57,038	(13,742)	0	29,553
38 2402 Fire Services Administration	11,603	17,726	(6,123)	0	5,480
39 2601 Agricultural Commissioner	237,351	276,908	(39,556)	0	197,795
40 2706 Recorder	70,771	69,839	932	0	71,703
41 2709 Pub. Guardian/Conservator	242,817	246,589	(3,772)	0	239,045
42 2710 County Clerk	2,826	16,473	(13,648)	0	(10,822)
43 2721 Development Services	254,655	178,367	76,288	0	330,944
44 2724-24 Planning & Building	145,449	90,121	55,328	0	200,777
45 2724-31 Community Services Building	16,778	21,349	(4,571)	0	12,207
46 2724-32 Code Enforcement Svcs	64,524	20,038	44,486	0	109,010
47 2725 Environmental Health	30,200	45,140	(14,940)	0	15,261
48 2726 Animal Control	3,104	7,393	(4,288)	0	(1,184)
49 2727 CUPA	2,043	2,226	(183)	0	1,860
50 3100 Road	98,314	144,820	(46,506)	0	51,808
51 3200 County Airport	309	183	126	0	434

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

**Carry Forward Schedule**

Department	Current Allocation	Prior Year Allocation	Carry- Forward	Adjustments	Proposed Cost
52 3300 Transportation Development	49	71	(22)	0	27
53 4102-00 Mental Health	431,186	748,967	(317,781)	0	113,405
54 4103-10 Health	329,774	301,022	28,753	0	358,527
55 4104-00 Mental Health Service Act	4,603	8,156	(3,553)	0	1,050
56 4120-00 Human Services Admin	143,939	76,905	67,034	0	210,973
57 4580 Fleet Management ISF	43,485	43,778	(293)	0	43,192
58 4581 Information Technology ISF	196,305	201,659	(5,353)	0	190,952
59 4590 Liability Insurance ISF	8,967	7,953	1,014	0	9,981
60 4591 Workers' Comp. Ins. ISF	13,484	14,361	(877)	0	12,607
61 4595 Employee Wellness Services	7,842	5,424	2,418	0	10,261
62 5000 Trial Court Agency	41,712	31,489	10,223	0	51,935
63 5101-00 Welfare	393,398	451,889	(58,490)	0	334,908
64 5200 IHSS Public Authority	3,475	4,515	(1,040)	0	2,435
65 6201 County Library	187,764	241,547	(53,783)	0	133,981
66 6301 Bi-County Farm Advisor	23,919	42,439	(18,521)	0	5,398
67 7101 Parks and Recreation	138,390	119,869	18,522	0	156,912
68 7201 Community Memorial Museum	40,545	44,766	(4,221)	0	36,323
69 7203 Vets Memorial Community Bldg	77,215	95,812	(18,597)	0	58,618
70 0112 Child Supp Serv Reimb/Adjustme	68,703	98,958	(30,254)	0	38,449
71 0140 County Local Revenue Fund	15,280	13,512	1,768	0	17,049
72 0177 CCPIF SB 678	330	477	(146)	0	184
73 0184 Sheriff Inmate Welfare	5,073	8,950	(3,877)	0	1,196
74 0241 Public Safety Realignment 2011	(7,250)	(7,645)	395	0	(6,855)
75 0252 Emergency Medical Service	576	1,307	(731)	0	(156)
76 0253 RLF CDBG Housing Rehabilitatio	101	327	(225)	0	(124)
77 0273 Local Innovation	145	91	55	0	200
78 0284 CDBG Housing Rehab 04-STB	123	126	(3)	0	120
79 0289 EDBG PI Fund	133	477	(344)	0	(210)
80 0296 BSCC Jag Mental Health Training	0	50	(50)	0	(50)
81 0301 County Service Area G	3,318	5,093	(1,775)	0	1,543
82 0305 County Service Area F	77,932	86,456	(8,525)	0	69,407
83 0309 County Service Area C	1,975	4,240	(2,265)	0	(291)
84 0311 County Service Area D	2,430	4,104	(1,673)	0	757
85 0320 Sutter County Water Agency	434	1,083	(649)	0	(215)
86 0321 Lo Canal Operations & Maintence	815	1,202	(386)	0	429
87 0326 County Water Zone #4	115	242	(127)	0	(12)
88 0327 County Water Zone #5	229	569	(341)	0	(112)
89 0329 County Water Zone #7	84	209	(125)	0	(42)
90 0330 County Water Zone #8	7	17	(10)	0	(2)
91 0340 Co Consolid St Lighting District	770	1,478	(708)	0	61

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

**Carry Forward Schedule**

Department	Current Allocation	Prior Year Allocation	Carry- Forward	Adjustments	Proposed Cost
92 0395 Rio Ramaza Comm. Serv District	759	636	123	0	883
93 1103 Non-Departmental Expense	28,079	58,003	(29,924)	0	(1,845)
94 1209 General Revenues	5,679	7,651	(1,971)	0	3,708
95 1801 Plant Acquisition	2,133	4,152	(2,019)	0	114
96 1803 Capital Projects	54	18,721	(18,667)	0	(18,613)
97 1911 General Insurance & Bonds	695	944	(249)	0	445
98 1923 Flood Control	166	213	(46)	0	120
99 2104 Grand Jury	7,292	5,791	1,502	0	8,794
100 2109 Trial Court Funding	74	134	(60)	0	13
101 2125-04 DA-Spousal Abuser Prosecute	0	0	0	0	0
102 2125-08 DA-Criminal Investigation	51,634	90,643	(39,009)	0	12,625
103 2125-09 DA-Welfare Investigation	0	0	0	0	0
104 2125-72 Local Community Correction A	3,106	3,581	(476)	0	2,630
105 2127-00 Victim Services	33,626	86,778	(53,151)	0	(19,525)
106 2202 Net 5-Sheriff	5,364	6,567	(1,204)	0	4,160
107 2204 Sheriff's Trn Cnt	2,104	2,159	(55)	0	2,049
108 2215 Public Safety-County Share	(1)	(1)	0	0	(0)
109 2303 Delinquency Prevention Commiss	35	140	(105)	0	(70)
110 2403 February 2017 Flood	0	99	(99)	0	(99)
111 2703 Fish & Game Propagation	4,934	8,133	(3,199)	0	1,735
112 2711 Domestic Violence Centers	25	32	(7)	0	18
113 2724-29 Comm Svc Planning-Riego Rc	0	6,948	(6,948)	0	(6,948)
114 3000 Urban area Resident St Lightning	295	(300)	596	0	891
115 4102-01 Mental Health-Admin Support	98,136	145,825	(47,689)	0	50,447
116 4102-02 Mental Health-Homeless Mgt	0	134	(134)	0	(134)
117 4102-03 Mental Health-Crisis Clinic	78,086	103,478	(25,393)	0	52,693
118 4102-04 Mental Health-Community Ser	372	1,895	(1,523)	0	(1,151)
119 4102-07 Mental Health-Inpatient	289,559	264,078	25,481	0	315,040
120 4102-08 Mental Health-Managed Care	0	1,688	(1,688)	0	(1,688)
121 4102-09 Mental Health-IMD/SNF Facili	0	0	0	0	0
122 4102-10 Mental Health-Non IMD	208	417	(209)	0	(0)
123 4102-12 Mental Health-Day Treatment/	0	605	(605)	0	(605)
124 4102-13 Mental Health-Juvenile Hall/Ja	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	998	(998)	0	(998)
127 4102-16 Mental Health-Outpatient/Adu	50,254	71,230	(20,976)	0	29,278
128 4102-17 Mental Health-Outpatient/Chik	75,208	86,803	(11,595)	0	63,613
129 4102-19 Mental Health-Children's IEP	0	0	0	0	0
130 4102-20 Mental Health-Advocacy	0	0	0	0	0
131 4102-22 Mental Health-Camp Singer	0	8	(8)	0	(8)

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

**Carry Forward Schedule**

Department	Current Allocation	Prior Year Allocation	Carry-Forward	Adjustments	Proposed Cost
132 4102-25 Mental Health-Systems of Car	0	0	0	0	0
133 4102-26 Mental Health-Sutter County E	12,636	6,802	5,835	0	18,471
134 4102-29 Mental Health-Yuba County B	0	10,519	(10,519)	0	(10,519)
135 4102-31 Mental Health-CSS/Admin Su	0	212	(212)	0	(212)
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	212	(212)	0	(212)
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	8,733	3,070	5,663	0	14,396
142 4102-42 Mental Health-Prevention	4,036	9,061	(5,025)	0	(989)
143 4102-44 Mental Health-Safe & Drug Fr	0	0	0	0	0
144 4102-48 Mental Health-Sutter Co CW I	5,608	8,682	(3,074)	0	2,535
145 4102-50 Mental Health-Drug Outpatien	0	220	(220)	0	(220)
146 4102-51 Mental Health-OFC	11,714	16,088	(4,374)	0	7,340
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	15,790	21,672	(5,882)	0	9,907
150 4102-58 Mental Health-Drug Court SC	2,671	3,043	(372)	0	2,299
151 4102-59 Mental Health-Yuba County	0	0	0	0	0
152 4102-60 Mental Health-Walnut Grove C	0	0	0	0	0
153 4102-65 Mental Health-UR/QI Program	20,406	21,645	(1,239)	0	19,168
154 4102-68 Mental Health-Drug Medi-Cal	318	654	(335)	0	(17)
155 4102-72 Mental Health-Local Comm Co	8,844	16,626	(7,782)	0	1,062
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	14,335	24,406	(10,071)	0	4,265
159 4102-701 Mental Health-Youth and Far	14,839	45,523	(30,684)	0	(15,845)
160 4102-702 Mental Health-Youth & Fam	6,285	20,262	(13,978)	0	(7,693)
161 4102-704 Mental Health-Adult FSP Ser	10,936	37,664	(26,727)	0	(15,791)
162 4102-705 Mental Health-Adult Non-FSP	17,290	59,445	(42,155)	0	(24,866)
163 4102-706 Mental Health-Ethnic Outrea	8,746	31,680	(22,934)	0	(14,188)
164 4102-707 Mental Health-MHSA Homek	0	242	(242)	0	(242)
165 4102-712 Mental Health-Community Pr	16,222	34,045	(17,823)	0	(1,600)
166 4102-714 Mental Health-MH Serv Act I	0	8	(8)	0	(8)
167 4102-715 Mental Health-Work Educatc	196	2,307	(2,111)	0	(1,915)
168 4102-716 Mental Health-Innovation	3,167	188	2,979	0	6,146
169 4102-717 Mental Health-Administrative	4,001	7,504	(3,503)	0	499
170 4103-12 Health-Children & Family	0	186	(186)	0	(186)
171 4103-15 Health-Vital Statistics	183	277	(94)	0	89

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

**Carry Forward Schedule**

Department	Current Allocation	Prior Year Allocation	Carry-Forward	Adjustments	Proposed Cost
172 4103-20 Health-CCS	13,247	19,661	(6,413)	0	6,834
173 4103-22 Health-Homeless Pilot	33,355	16,876	16,480	0	49,835
174 4103-26 Health-MCH	5,685	4,069	1,616	0	7,301
175 4103-29 Health-Foster Care	593	1,150	(557)	0	35
176 4103-30 Health-Nursing Admin	5,302	9,860	(4,558)	0	743
177 4103-31 Health-CHDP	2,679	3,331	(653)	0	2,026
178 4103-33 Health-CMSP Local Health Cc	3,061	3,377	(315)	0	2,746
179 4103-35 Health-Field Nursing	3,858	4,083	(225)	0	3,634
180 4103-36 Health-Bioterrorism	5,300	7,121	(1,821)	0	3,479
181 4103-37 Health-Pandemic Flu Prepared	364	529	(166)	0	198
182 4103-38 Health-Acute Communicable I	15,757	16,481	(724)	0	15,034
183 4103-39 Health-Immunization Grant	6,000	450	5,550	0	11,550
184 4103-40 Health-WIC Nutrition	21,530	27,204	(5,674)	0	15,856
185 4103-43 Health-Homeland Security Gra	19	280	(261)	0	(242)
186 4103-45 Health-WIC Breast Feeding P	366	460	(94)	0	272
187 4103-49 Health-P3 Impl Mass Vacc Re	0	0	0	0	0
188 4103-50 Health-Laboratory	194	322	(128)	0	67
189 4103-51 Health-AIDS Surveillance	72	43	29	0	101
190 4103-53 Health-Tuberculosis	0	8	(8)	0	(8)
191 4103-54 Health-Chlamydia	0	19	(19)	0	(19)
192 4103-55 Health-Lead Poisoning	209	355	(146)	0	64
193 4103-56 Health-St Tuberculosis Grant	20	60	(40)	0	(20)
194 4103-57 Health-St. Medi-Cal Outreach	0	0	0	0	0
195 4103-58 COVID-19 PHEP Grant	12	259	(247)	0	(235)
196 4103-60 Health-Health Education	6,182	6,578	(397)	0	5,785
197 4103-62 Health-Non-Hlth Dept Immuniz	0	0	0	0	0
198 4103-65 Health-Community Chronic Di	357	2	355	0	713
199 4103-66 Health-Supp Nutritional Asst F	4,003	4,501	(498)	0	3,505
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	4,472	7,126	(2,654)	0	1,819
203 4103-78 Health-Injury Prevention	94	127	(33)	0	61
204 4103-81 Health-Public Health Clinic	315	9,178	(8,863)	0	(8,548)
205 4103-90 COVID-19 CDDSS Roomkey	0	16	(16)	0	(16)
206 4103-98 Health - Prop 56 Tobacco Tru	0	24	(24)	0	(24)
207 4103-99 Health-Tobacco Control	8,989	10,556	(1,566)	0	7,423
208 4109 MHSa Housing Prg	115	3,461	(3,346)	0	(3,231)
209 4110 General Health	0	0	0	0	0
210 4120-12 Children & Families	11,277	7,195	4,082	0	15,359
211 4120-93 Human Services-Security & C	0	0	0	0	0

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

**Carry Forward Schedule**

Department	Current Allocation	Prior Year Allocation	Carry- Forward	Adjustments	Proposed Cost
212 4121-758 Homeless Better Way Prog	28,527	16,077	12,450	0	40,978
213 4134-00 Jail Medical	13,567	20,049	(6,482)	0	7,085
214 4134-72 Jail Medical-LCC	247	8	239	0	485
215 4151-00 COVID-19 Crisis Response	388	244	144	0	532
216 4151-91 COVID-19 HCFC Emergency	0	142	(142)	0	(142)
217 4152 COVID-19 Emergency Suppleme	0	37	(37)	0	(37)
218 4153 Cares Act Funding	(272)	0	0	0	(272)
219 4154 Homeless Funding	471	0	0	0	471
220 4155 American Recovery Act	3,267	0	0	0	3,267
221 4154-00 Homeless Funding Sources	(372)	8	(380)	0	(752)
222 4201 Non-County Providers	292	524	(232)	0	60
223 4301 California Children's Services	63	0	0	0	63
224 4400 Sutter Co Waterworks Dist #1	4,375	9,633	(5,258)	0	(884)
225 5101-05 Welfare-Social Workers Empy	50,207	57,986	(7,778)	0	42,429
226 5101-06 Family Urgent Response Syst	2,701	0	0	0	2,701
227 5101-07 Welfare-Program Support	16,160	8,587	7,573	0	23,733
228 5101-10 Welfare-Admin Support	27,777	39,307	(11,530)	0	16,247
229 5101-15 Welfare-Public Authority	9,879	9,377	502	0	10,381
230 5101-20 Welfare-Social Services	88,764	87,362	1,401	0	90,165
231 5101-26 Homeless Support Prog	245	259	(14)	0	231
232 5101-30 Welfare-Eligibility & Nonservic	241,550	301,370	(59,820)	0	181,730
233 5101-35 Welfare-Welfare Fraud	10,994	10,187	808	0	11,802
234 5101-40 Welfare-Clerical Support	72	986	(914)	0	(842)
235 5101-45 Welfare-Adults	22,609	25,689	(3,080)	0	19,529
236 5201 In-Home Supportive Services	0	0	0	0	0
237 5204 TANF-Family Group	0	0	0	0	0
238 5206 TANF-Foster Care	190	186	4	0	194
239 5211 Delinquent Tax Sales Trust Fund	0	0	0	0	0
240 5302 General Relief	78	131	(54)	0	24
241 5502 OEM FY19Pub Safty Powershutc	1,068	548	520	0	1,589
242 5601 Veterans Service Officer	6	8	(2)	0	4
243 6201-35 Library-Literacy Prg	5,165	1,593	3,573	0	8,738
244 7202 Subsidy Requests Organizations	0	0	0	0	0
245 7204 Ettl Hall	19,357	39,933	(20,577)	0	(1,220)
246 5100 Children/Family Comm.	13,711	9,172	4,539	0	18,250
247 5116 DNA ID Prop 69 State	30	46	(16)	0	13
248 5121 Redevelopment Prop Tax	(429)	(677)	248	0	(181)
249 5158 Industrial Hemp Ordinance	25	0	0	0	25
250 5193 Highland EST Improv Redemptio	2	3	(1)	0	1
251 5195 Boyd Ranch/Stone Improv Redm	0	0	0	0	0

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

**Carry Forward Schedule**

Department	Current Allocation	Prior Year Allocation	Carry- Forward	Adjustments	Proposed Cost
252 5203 Agency Collections Payable	436	629	(193)	0	243
253 5209 Aid for Adoption	0	0	0	0	0
254 5212 Local Transportation Tax	887	1,025	(138)	0	749
255 5215 Tax Collector's Trust	1,275	1,672	(397)	0	878
256 5216 Consolidated Courts	0	0	0	0	0
257 5218 Taxes	33,869	50,816	(16,947)	0	16,923
258 5219 In Lieu Tax Trust	77	75	3	0	80
259 5240 City of Live Oak	286	112	173	0	459
260 5241 City of Yuba City	(872)	(1,624)	752	0	(120)
261 5262 Sutter-Butte Flood Control	(868)	(1,355)	487	0	(381)
262 5263 Sac Area Flood Control	(16)	(21)	6	0	(10)
263 5265 FRAQMD	(1,329)	18,195	(19,524)	0	(20,853)
264 5267 Statewide Comm Infrastructure	(5)	(6)	0	0	(5)
265 5277 Narco	46	65	(20)	0	26
266 6401 Fairview Cemetery	3,067	990	2,077	0	5,144
267 6402 Live Oak Cemetery	6,941	3,216	3,725	0	10,667
268 6403 Meridian Cemetery Trust	3	6	(3)	0	(0)
269 6404 Nicolaus Cemetery	237	346	(109)	0	127
270 6405 Pleasant Grove Cemetery	394	538	(144)	0	249
271 6406 Sutter Cemetery	35,856	12,731	23,124	0	58,980
272 6415 Gilsizer County Drainage	3,179	6,147	(2,968)	0	210
273 6416 Live Oak Cemetery Specl Assess	3,366	595	2,771	0	6,138
274 6419 Meridian Fire District	175	126	49	0	223
275 6420 Sutter Basin Fire	710	1,193	(483)	0	227
276 6424 Levee Disrt #1-Feather River	537	609	(72)	0	466
277 6426 Levee District #1	11,998	7,681	4,316	0	16,314
278 6427 Levee District #9	1,014	3,023	(2,009)	0	(996)
279 6428 Maintenance Area #3	1	(2)	2	0	3
280 6429 Maintenance Area #7 Zone 2	15	18	(2)	0	13
281 6430 Maintenance Area #7 Zone 3	13	15	(2)	0	10
282 6431 Maintenance Area #7 Zone 4	2	(3)	5	0	7
283 6434 Bear River Levee Maintenance	5	12	(7)	0	(2)
284 6435 Colusa Mosquito Abatement	13	15	(1)	0	12
285 6436 S-Y Mosquito & Vector Control	16,800	23,710	(6,910)	0	9,889
286 6437 Maintenance Area #16 Zone 1	13	16	(3)	0	10
287 6438 Maintenance Area #16 Zone 2	12	14	(2)	0	9
288 6439 Maintenance Area #16 Zone 3	13	17	(3)	0	10
289 6440 Maintenance Area #16 Zone 4	(53)	(71)	17	0	(36)
290 6449 Reclamation District #1000	31	42	(11)	0	19
291 6451 Reclamation District #70	323	530	(207)	0	115

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

**Carry Forward Schedule**

Department	Current Allocation	Prior Year Allocation	Carry- Forward	Adjustments	Proposed Cost
292 6452 Reclamation District #777	154	262	(107)	0	47
293 6453 Reclamation District #817	14	17	(3)	0	11
294 6455 Reclamation District #1001	608	856	(248)	0	360
295 6458 Reclamation District #2054	113	245	(132)	0	(19)
296 6459 Reclamation District #2056	143	314	(171)	0	(27)
297 6460 Reclamation District #2103	5	1	4	0	9
298 6461 Reclamation District #1500	288	977	(689)	0	(401)
299 6462 Reclamation District #1660	255	386	(131)	0	124
300 6470 Sutter County Resource Conserv	122	178	(56)	0	65
301 6471 LAFCO	238	439	(202)	0	36
302 6480 Butte Water District	3	2	1	0	4
303 6481 Feather Water District	(68)	(99)	31	0	(37)
304 6484 SCSO-90 Series A-Imprv Redem	138	478	(340)	0	(203)
305 6489 CA First Sutter	(18)	(32)	14	0	(4)
306 6490 CA Enterp Dev Auth Comm Pace	1	12	(11)	0	(10)
307 6491 California Hero Program	(11)	(3)	(8)	0	(19)
308 7561 Yuba City Unified CFD #1	0	0	0	0	0
309 7562 Woodland Unified	15	19	(3)	0	12
310 7565 Sutter Co Schools	39,684	58,267	(18,583)	0	21,101
311 7577 Yuba Community College	15	19	(3)	0	12
312 7601 E Nicolaus High 2000 Debt	15	19	(3)	0	12
313 7602 Woodland Unified Debt Ser	15	19	(3)	0	12
314 7607 Sutter High 2008 Bond Deb	31	31	(0)	0	31
315 7651 YC#99-1 Series C Bonds Db	46	56	(9)	0	37
316 7652 YC 2004-1 Meas K Bonds Deb	26	31	(5)	0	21
317 7654 Franklin Elem 2006 DBT Ser	10	19	(8)	0	2
318 7655 Yuba Comm. College Distr DS-A	15	19	(3)	0	12
319 7656 Yuba Comm. College Distr DS-B	10	19	(8)	0	2
320 7657 Yuba Comm College Distrb	10	19	(8)	0	2
321 7659 Yuba College Go Bond	15	0	0	0	15
322 7661 LO#04-1 Series A Bonds Db	46	68	(22)	0	25
323 7663 East Nicolaus H 2014 Debt Svc	15	19	(3)	0	12
324 NVBH North Valley Beh Health	(1,378)	3,153	(4,531)	0	(5,909)
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	4,167	0	0	0	4,167
329 4103-92 COVID19 Elc Enhncng Det	9,909	0	0	0	9,909
330 4103-93 COVID19 Vaccince Clinic	128	0	0	0	128
331 4121-00 Homeless Services	59,477	0	0	0	59,477

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

**Carry Forward Schedule**

Department	Current Allocation	Prior Year Allocation	Carry-Forward	Adjustments	Proposed Cost
332 4121-58 COVID PHEP Grant	92	0	0	0	92
333 4121-751 Homeless Emergency Asst	31	0	0	0	31
334 4103-758 Homeless-Better Way	0	0	0	0	0
335 4121-756 Housing & Disability Advocac	544	0	0	0	544
336 4121-759 Homeless Tent Camping Site	3,058	0	0	0	3,058
337 4121-760 Hwy 99/20 Homeless	0	0	0	0	0
338 4121-762 Homeless Operations	1,257	0	0	0	1,257
339 4121-763 Homeless Sv ESG-CV2	3,533	0	0	0	3,533
340 4121-764 CARES CSBG	181	0	0	0	181
341 1813 Property Tax Software	0	0	0	0	0
342 1818 Homekey Project	26,757	0	0	0	26,757
343 4103-72 CDPH Dis WF Develop	1,657	0	0	0	1,657
344 4104-42 Prevention	3,314	0	0	0	3,314
345 4104-701 Youth & Family FSP Svcs	14,913	0	0	0	14,913
346 4104-702 Youth & Family Non-FSP Sv	3,314	0	0	0	3,314
347 4104-704 Adult FSP Svcs	11,599	0	0	0	11,599
348 4104-705 Adult Non FSP Svcs	18,227	0	0	0	18,227
349 4104-706 Ethnic Outreach Svcs	11,599	0	0	0	11,599
350 4104-712 Community Prevention team	8,285	0	0	0	8,285
351 4104-717 Administrative	1,657	0	0	0	1,657
352 2125-11 CA Witness Relocation & Assi	12	0	0	0	12
353 4103-763 Homeless Srv ESG-CV2	6	0	0	0	6
354 4121-59 COVID 19-CMSP Cerg	37	0	0	0	37
355 4121-750 Homeless Housing & Preven	6	0	0	0	6
356 4121-765 ELC Enhancing Detectn Exp	245	0	0	0	245
357 4121-90 COVID CDSS Proj Roomkey	74	0	0	0	74
358 4122 BH Quality Improv Prgm	176	0	0	0	176
<b>Total</b>	<b>8,668,101</b>	<b>9,246,705</b>	<b>(769,172)</b>	<b>0</b>	<b>7,898,929</b>

DRAFT

# 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.

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

**A. Department Costs**

**Dept:1 Building Occupancy**

Description		Amount	General Admin	1160 Civic Center	1130 Civic Center	Courthouse East	433 Second Street	Courthouse West/Annex	Law Enforcement Center	142 Garden Highway
<b>Personnel Costs</b>										
Salaries	S	0	0	0	0	0	0	0	0	0
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>
Benefits	S	0	0	0	0	0	0	0	0	0
<b>Subtotal - Personnel Costs</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Services &amp; Supplies Cost</b>										
1160 Civic Center Blvd	P	60,662	0	60,662	0	0	0	0	0	0
1130 Civic Center Blvd	P	33,599	0	0	33,599	0	0	0	0	0
Courthouse East	P	2,414	0	0	0	2,414	0	0	0	0
433 Second Street	P	294	0	0	0	0	294	0	0	0
Courthouse West/Annex	P	794	0	0	0	0	0	794	0	0
Law Enforcement Center	P	846,603	0	0	0	0	0	0	846,603	0
142 Garden Highway	P	9,232	0	0	0	0	0	0	0	9,232
146 Garden Highway	P	902	0	0	0	0	0	0	0	0
1965 Live Oak Blvd	P	2,878	0	0	0	0	0	0	0	0
1445 Veterans Memorial	P	55,893	0	0	0	0	0	0	0	0
1435 Veterans Memorial	P	6,004	0	0	0	0	0	0	0	0
750 Forbes Ave	P	3,482	0	0	0	0	0	0	0	0
Single Occupancy	P	104,483	0	0	0	0	0	0	0	0
<b>Subtotal - Services &amp; Supplies</b>		<b>1,127,238</b>	<b>0</b>	<b>60,662</b>	<b>33,599</b>	<b>2,414</b>	<b>294</b>	<b>794</b>	<b>846,603</b>	<b>9,232</b>
<b>Department Cost Total</b>		<b>1,127,238</b>	<b>0</b>	<b>60,662</b>	<b>33,599</b>	<b>2,414</b>	<b>294</b>	<b>794</b>	<b>846,603</b>	<b>9,232</b>
<b>Adjustments to Cost</b>										
Subtotal - Adjustments		0	0	0	0	0	0	0	0	0
<b>Total Costs After Adjustments</b>		<b>1,127,238</b>	<b>0</b>	<b>60,662</b>	<b>33,599</b>	<b>2,414</b>	<b>294</b>	<b>794</b>	<b>846,603</b>	<b>9,232</b>
General Admin Distribution			0	0	0	0	0	0	0	0
<b>Grand Total</b>		<b>\$1,127,238</b>		<b>\$60,662</b>	<b>\$33,599</b>	<b>\$2,414</b>	<b>\$294</b>	<b>\$794</b>	<b>\$846,603</b>	<b>\$9,232</b>

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

**A. Department Costs**

**Dept:1 Building Occupancy**

Description		Amount	146 Garden Highway	1965 Live Oak	1445 Veterans Memorial	1435 Veterans Memorial	750 Forbes Ave	Single Occupancy Bldgs
<b>Personnel Costs</b>								
Salaries	S	0	0	0	0	0	0	0
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>	<i>.00%</i>
Benefits	S	0	0	0	0	0	0	0
<b>Subtotal - Personnel Costs</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Services &amp; Supplies Cost</b>								
1160 Civic Center Blvd	P	60,662	0	0	0	0	0	0
1130 Civic Center Blvd	P	33,599	0	0	0	0	0	0
Courthouse East	P	2,414	0	0	0	0	0	0
433 Second Street	P	294	0	0	0	0	0	0
Courthouse West/Annex	P	794	0	0	0	0	0	0
Law Enforcement Center	P	846,603	0	0	0	0	0	0
142 Garden Highway	P	9,232	0	0	0	0	0	0
146 Garden Highway	P	902	902	0	0	0	0	0
1965 Live Oak Blvd	P	2,878	0	2,878	0	0	0	0
1445 Veterans Memorial	P	55,893	0	0	55,893	0	0	0
1435 Veterans Memorial	P	6,004	0	0	0	6,004	0	0
750 Forbes Ave	P	3,482	0	0	0	0	3,482	0
Single Occupancy	P	104,483	0	0	0	0	0	104,483
<b>Subtotal - Services &amp; Supplies</b>		<b>1,127,238</b>	<b>902</b>	<b>2,878</b>	<b>55,893</b>	<b>6,004</b>	<b>3,482</b>	<b>104,483</b>
<b>Department Cost Total</b>		<b>1,127,238</b>	<b>902</b>	<b>2,878</b>	<b>55,893</b>	<b>6,004</b>	<b>3,482</b>	<b>104,483</b>
<b>Adjustments to Cost</b>								
Subtotal - Adjustments		0	0	0	0	0	0	0
<b>Total Costs After Adjustments</b>		<b>1,127,238</b>	<b>902</b>	<b>2,878</b>	<b>55,893</b>	<b>6,004</b>	<b>3,482</b>	<b>104,483</b>
General Admin Distribution			0	0	0	0	0	0
<b>Grand Total</b>		<b>\$1,127,238</b>	<b>\$902</b>	<b>\$2,878</b>	<b>\$55,893</b>	<b>\$6,004</b>	<b>\$3,482</b>	<b>\$104,483</b>

DRAFT

SUTTER COUNTY, CALIFORNIA  
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024

FY 2021-22  
12/20/2022

B. Incoming Costs - (Default Spread Expense%)

No Indirect Costs

Dept:1 Building Occupancy

Page Intentionally Left Blank

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

**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
<b>Subtotal</b>	<b>19,060.34</b>	<b>100.00%</b>	<b>60,662</b>	<b>0</b>	<b>60,662</b>	<b>0</b>	<b>60,662</b>
Direct Bills					0		0
<b>Total</b>					<b>\$60,662</b>		<b>\$60,662</b>

Basis Units: Square Footage  
 Source:

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

**1130 Civic Center Allocations**

**Dept:1 Building Occupancy**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
11 1700 Building Maintenance	1,015.68	5.33%	\$1,791	\$0	\$1,791	\$0	\$1,791
18 1920 Engineering Services	2,005.59	10.52%	3,536	0	3,536	0	3,536
19 1922 Water Resources	234.30	1.23%	413	0	413	0	413
29 2201 Sheriff-Coroner	2,134.46	11.20%	3,763	0	3,763	0	3,763
37 2401 Emergency Services	713.44	3.74%	1,258	0	1,258	0	1,258
38 2402 Fire Services Administration	712.27	3.74%	1,256	0	1,256	0	1,256
43 2721 Development Services	4,195.11	22.01%	7,396	0	7,396	0	7,396
44 2724-24 Planning & Building	2,387.50	12.53%	4,209	0	4,209	0	4,209
45 2724-31 Community Services Building	240.16	1.26%	423	0	423	0	423
47 2725 Environmental Health	1,153.92	6.05%	2,034	0	2,034	0	2,034
105 2127-00 Victim Services	4,266.57	22.39%	7,521	0	7,521	0	7,521
<b>Subtotal</b>	<b>19,059.00</b>	<b>100.00%</b>	<b>33,599</b>	<b>0</b>	<b>33,599</b>	<b>0</b>	<b>33,599</b>
Direct Bills					0		0
<b>Total</b>					<b>\$33,599</b>		<b>\$33,599</b>

Basis Units: Square Footage

Source:

**DRAFT**

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

**Courthouse East Allocations**

**Dept:1 Building Occupancy**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 1201 Auditor-Controller	2,362.99	8.35%	\$202	\$0	\$202	\$0	\$202
7 1202 Treasurer-Tax Collector	1,916.00	6.77%	163	0	163	0	163
15 1204 Revenue Collection	221.46	0.78%	19	0	19	0	19
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
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
<b>Subtotal</b>	<b>28,295.32</b>	<b>100.00%</b>	<b>2,414</b>	<b>0</b>	<b>2,414</b>	<b>0</b>	<b>2,414</b>
Direct Bills					0		0
<b>Total</b>					<b>\$2,414</b>		<b>\$2,414</b>

Basis Units: Square Footage  
 Source:

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

**433 Second Street Allocations**

**Dept:1 Building Occupancy**

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

Basis Units: Square Footage  
 Source:

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

**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	81.57%	\$648	\$0	\$648	\$0	\$648
63 5101-00 Welfare	4,261	18.43%	146	0	146	0	146
<b>Subtotal</b>	<b>23,117</b>	<b>100.00%</b>	<b>794</b>	<b>0</b>	<b>794</b>	<b>0</b>	<b>794</b>
Direct Bills					0		0
<b>Total</b>					<b>\$794</b>		<b>\$794</b>

Basis Units: Rental Costs/Square Footage  
 Source:

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

**Law Enforcement Center Allocations**

**Dept:1 Building Occupancy**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
17 1600 Sheriff-Communications	2,242	2.97%	\$25,132	\$0	\$25,132	\$0	\$25,132
29 2201 Sheriff-Coroner	8,036	10.64%	90,080	0	90,080	0	90,080
30 2205 Sheriff-Boat Patrol	351	0.46%	3,935	0	3,935	0	3,935
32 2301 Sheriff-County Jail	64,896	85.93%	727,456	0	727,456	0	727,456
<b>Subtotal</b>	<b>75,525</b>	<b>100.00%</b>	<b>846,603</b>	<b>0</b>	<b>846,603</b>	<b>0</b>	<b>846,603</b>
Direct Bills					0		0
<b>Total</b>					<b>\$846,603</b>		<b>\$846,603</b>

Basis Units: Square Footage  
 Source:

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

**142 Garden Highway Allocations**

**Dept:1 Building Occupancy**

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

Basis Units: Square Footage  
 Source:

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

**146 Garden Highway Allocations**

**Dept:1 Building Occupancy**

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

Basis Units: Square Footage  
 Source:

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

1965 Live Oak Allocations

Dept:1 Building Occupancy

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

Basis Units: Square Footage  
 Source:

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

**1445 Veterans Memorial Allocations**

**Dept:1 Building Occupancy**

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

Basis Units: Square Footage  
 Source:

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

**1435 Veterans Memorial Allocations**

**Dept:1 Building Occupancy**

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

Basis Units: Square Footage  
 Source:

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

750 Forbes Ave Allocations

Dept:1 Building Occupancy

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

Basis Units: Square Footage  
 Source:

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

**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	3.48%	\$3,635	\$0	\$3,635	\$0	\$3,635
14 1203 Assessor	37,420.70	35.82%	37,421	0	37,421	0	37,421
29 2201 Sheriff-Coroner	3,233.74	3.10%	3,234	0	3,234	0	3,234
34 2304 Probation	12,789.62	12.24%	12,790	0	12,790	0	12,790
35 2309 Bi-County Juvenile Hall	8,092.50	7.75%	8,093	0	8,093	0	8,093
37 2401 Emergency Services	6,126.09	5.86%	6,126	0	6,126	0	6,126
39 2601 Agricultural Commissioner	140.00	0.13%	140	0	140	0	140
48 2726 Animal Control	172.33	0.16%	172	0	172	0	172
53 4102-00 Mental Health	238.13	0.23%	238	0	238	0	238
65 6201 County Library	607.26	0.58%	607	0	607	0	607
67 7101 Parks and Recreation	7,123.51	6.82%	7,124	0	7,124	0	7,124
68 7201 Community Memorial Museum	2,428.90	2.32%	2,429	0	2,429	0	2,429
69 7203 Vets Memorial Community Bldg	19,195.92	18.37%	19,196	0	19,196	0	19,196
245 7204 Ettl Hall	3,279.39	3.14%	3,279	0	3,279	0	3,279
<b>Subtotal</b>	<b>104,482.70</b>	<b>100.00%</b>	<b>104,483</b>	<b>0</b>	<b>104,483</b>	<b>0</b>	<b>104,483</b>
Direct Bills					0		0
<b>Total</b>					<b>\$104,483</b>		<b>\$104,483</b>

Basis Units: Depreciation Costs  
 Source:

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

**Allocation Summary**

**Dept:1 Building Occupancy**

Department	1160 Civic Center	1130 Civic Center	Courthouse East	433 Second Street	Courthouse West/Annex	Law Enforcement Center	142 Garden Highway	146 Garden Highway	1965 Live Oak	1445 Veterans Memorial
5 1102 County Administrator	\$8,466	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
6 1201 Auditor-Controller	9,067	0	202	0	0	0	0	0	0	0
7 1202 Treasurer-Tax Collector	9,067	0	163	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	1,791	0	0	0	0	0	570	0	0
12 1101 Board of Supervisors	4,549	0	0	0	0	0	0	0	0	0
13 1105 Clerk of the Board	3,328	0	0	0	0	0	0	0	0	0
14 1203 Assessor	0	0	0	0	0	0	0	0	0	0
15 1204 Revenue Collection	0	0	19	0	0	0	0	0	0	0
16 1502 Elections	0	0	0	0	0	0	0	0	0	0
17 1600 Sheriff-Communications	0	0	0	0	0	25,132	0	0	0	0
18 1920 Engineering Services	0	3,536	0	0	0	0	0	0	0	0
19 1922 Water Resources	0	413	0	0	0	0	0	0	0	0
26 2125-01 DA-Criminal Division	0	0	589	0	0	0	0	0	0	0
29 2201 Sheriff-Coroner	0	3,763	0	0	0	90,080	0	0	0	0
30 2205 Sheriff-Boat Patrol	0	0	0	0	0	3,935	0	0	0	0
32 2301 Sheriff-County Jail	0	0	0	0	0	727,456	0	0	0	0
34 2304 Probation	0	0	0	0	0	0	0	0	0	0
35 2309 Bi-County Juvenile Hall	0	0	0	0	0	0	0	0	0	0
37 2401 Emergency Services	0	1,258	0	0	0	0	0	0	0	0
38 2402 Fire Services Administration	0	1,256	0	0	0	0	0	0	0	0
39 2601 Agricultural Commissioner	0	0	0	0	0	0	5,556	0	0	0
40 2706 Recorder	0	0	0	222	0	0	0	0	0	0
41 2709 Pub. Guardian/Conservator	0	0	0	0	0	0	0	0	25	0
42 2710 County Clerk	0	0	0	72	0	0	0	0	0	0
43 2721 Development Services	0	7,396	0	0	0	0	0	0	0	0
44 2724-24 Planning & Building	0	4,209	0	0	0	0	0	0	0	0
45 2724-31 Community Services Building	0	423	0	0	0	0	0	0	0	0
47 2725 Environmental Health	0	2,034	0	0	0	0	0	0	0	0
48 2726 Animal Control	0	0	0	0	0	0	0	0	0	0
53 4102-00 Mental Health	0	0	0	0	0	0	0	0	2,854	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	648	0	0	0	0	0
63 5101-00 Welfare	0	0	0	0	146	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

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

**Allocation Summary**

Dept:1 Building Occupancy

Department	1160 Civic Center	1130 Civic Center	Courthouse East	433 Second Street	Courthouse West/Annex	Law Enforcement Center	142 Garden Highway	146 Garden Highway	1965 Live Oak	1445 Veterans Memorial
68 7201 Community Memorial Museum	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
69 7203 Vets Memorial Community Bldg	0	0	0	0	0	0	0	0	0	0
99 2104 Grand Jury	0	0	113	0	0	0	0	0	0	0
102 2125-08 DA-Criminal Investigation	0	0	489	0	0	0	0	0	0	0
105 2127-00 Victim Services	0	7,521	0	0	0	0	0	0	0	0
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
<b>Total</b>	<b>\$60,662</b>	<b>\$33,599</b>	<b>\$2,414</b>	<b>\$294</b>	<b>\$794</b>	<b>\$846,603</b>	<b>\$9,232</b>	<b>\$902</b>	<b>\$2,878</b>	<b>\$55,893</b>

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

**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	9,269
7 1202 Treasurer-Tax Collector	0	0	0	9,231
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	5,995
12 1101 Board of Supervisors	0	0	0	4,549
13 1105 Clerk of the Board	0	0	0	3,328
14 1203 Assessor	0	0	37,421	37,421
15 1204 Revenue Collection	0	0	0	19
16 1502 Elections	6,004	0	0	6,004
17 1600 Sheriff-Communications	0	0	0	25,132
18 1920 Engineering Services	0	0	0	3,536
19 1922 Water Resources	0	0	0	413
26 2125-01 DA-Criminal Division	0	0	0	589
29 2201 Sheriff-Coroner	0	0	3,234	97,077
30 2205 Sheriff-Boat Patrol	0	0	0	3,935
32 2301 Sheriff-County Jail	0	0	0	727,456
34 2304 Probation	0	0	12,790	12,790
35 2309 Bi-County Juvenile Hall	0	0	8,093	8,093
37 2401 Emergency Services	0	0	6,126	7,384
38 2402 Fire Services Administration	0	0	0	1,256
39 2601 Agricultural Commissioner	0	0	140	5,696
40 2706 Recorder	0	0	0	222
41 2709 Pub. Guardian/Conservator	0	0	0	25
42 2710 County Clerk	0	0	0	72
43 2721 Development Services	0	0	0	7,396
44 2724-24 Planning & Building	0	0	0	4,209
45 2724-31 Community Services Building	0	0	0	423
47 2725 Environmental Health	0	0	0	2,034
48 2726 Animal Control	0	0	172	172
53 4102-00 Mental Health	0	0	238	17,938
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	648
63 5101-00 Welfare	0	0	0	146
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

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

**Allocation Summary**

**Dept:1 Building Occupancy**

Department	1435 Veterans Memorial	750 Forbes Ave	Single Occupancy Bldgs	Total
68 7201 Community Memorial Museum	\$0	\$0	\$2,429	\$2,429
69 7203 Vets Memorial Community Bldg	0	0	19,196	19,196
99 2104 Grand Jury	0	0	0	113
102 2125-08 DA-Criminal Investigation	0	0	0	489
105 2127-00 Victim Services	0	0	0	7,521
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
<b>Total</b>	<u>\$6,004</u>	<u>\$3,482</u>	<u>\$104,483</u>	<u>\$1,127,238</u>

DRAFT

**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.

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

**A. Department Costs**

**Dept:2 Equipment Depreciation**

Description		Amount	General Admin	Equip Deprec
<b>Personnel Costs</b>				
Salaries	S	0	0	0
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>
Benefits	S	0	0	0
<b>Subtotal - Personnel Costs</b>		<u>0</u>	<u>0</u>	<u>0</u>
<b>Services &amp; Supplies Cost</b>				
Depreciation Costs	P	973,080	0	973,080
<b>Subtotal - Services &amp; Supplies</b>		<u>973,080</u>	<u>0</u>	<u>973,080</u>
<b>Department Cost Total</b>		973,080	0	973,080
<b>Adjustments to Cost</b>				
<b>Subtotal - Adjustments</b>		<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Costs After Adjustments</b>		973,080	0	973,080
<b>General Admin Distribution</b>			0	0
<b>Grand Total</b>		<u><u>\$973,080</u></u>		<u><u>\$973,080</u></u>

DRAFT

SUTTER COUNTY, CALIFORNIA  
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024

FY 2021-22  
12/20/2022

B. Incoming Costs - (Default Spread Expense%)

No Indirect Costs

Dept:2 Equipment Depreciation

Page Intentionally Left Blank

DRAFT

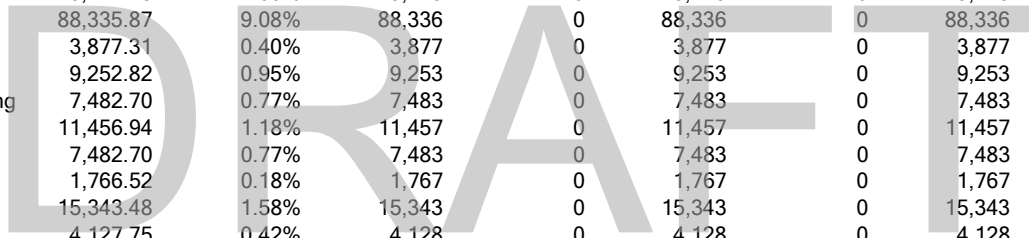
**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

**Equip Deprec Allocations**

**Dept:2 Equipment Depreciation**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 1102 County Administrator	1,243.61	0.13%	\$1,244	\$0	\$1,244	\$0	\$1,244
6 1201 Auditor-Controller	20,555.87	2.11%	20,556	0	20,556	0	20,556
7 1202 Treasurer-Tax Collector	54,815.65	5.63%	54,816	0	54,816	0	54,816
8 1205 General Services Department	12,428.57	1.28%	12,429	0	12,429	0	12,429
9 1301 County Counsel	962.38	0.10%	962	0	962	0	962
10 1401 Human Resources	2,867.85	0.29%	2,868	0	2,868	0	2,868
11 1700 Building Maintenance	71,531.61	7.35%	71,532	0	71,532	0	71,532
12 1101 Board of Supervisors	1,046.30	0.11%	1,046	0	1,046	0	1,046
13 1105 Clerk of the Board	318.20	0.03%	318	0	318	0	318
14 1203 Assessor	64,940.26	6.67%	64,940	0	64,940	0	64,940
16 1502 Elections	2,776.00	0.29%	2,776	0	2,776	0	2,776
17 1600 Sheriff-Communications	136,967.88	14.08%	136,968	0	136,968	0	136,968
18 1920 Engineering Services	9,217.02	0.95%	9,217	0	9,217	0	9,217
19 1922 Water Resources	1,759.66	0.18%	1,760	0	1,760	0	1,760
25 2125 District Attorney	198.13	0.02%	198	0	198	0	198
26 2125-01 DA-Criminal Division	8,191.80	0.84%	8,192	0	8,192	0	8,192
29 2201 Sheriff-Coroner	300,159.21	30.85%	300,159	0	300,159	0	300,159
32 2301 Sheriff-County Jail	49,443.40	5.08%	49,443	0	49,443	0	49,443
34 2304 Probation	24,263.35	2.49%	24,263	0	24,263	0	24,263
37 2401 Emergency Services	9,774.78	1.00%	9,775	0	9,775	0	9,775
39 2601 Agricultural Commissioner	88,335.87	9.08%	88,336	0	88,336	0	88,336
40 2706 Recorder	3,877.31	0.40%	3,877	0	3,877	0	3,877
43 2721 Development Services	9,252.82	0.95%	9,253	0	9,253	0	9,253
45 2724-31 Community Services Building	7,482.70	0.77%	7,483	0	7,483	0	7,483
46 2724-32 Code Enforcement Svcs	11,456.94	1.18%	11,457	0	11,457	0	11,457
47 2725 Environmental Health	7,482.70	0.77%	7,483	0	7,483	0	7,483
49 2727 CUPA	1,766.52	0.18%	1,767	0	1,767	0	1,767
54 4103-10 Health	15,343.48	1.58%	15,343	0	15,343	0	15,343
56 4120-00 Human Services Admin	4,127.75	0.42%	4,128	0	4,128	0	4,128
63 5101-00 Welfare	2,255.03	0.23%	2,255	0	2,255	0	2,255
65 6201 County Library	6,365.44	0.65%	6,365	0	6,365	0	6,365
66 6301 Bi-County Farm Advisor	8,896.02	0.91%	8,896	0	8,896	0	8,896
67 7101 Parks and Recreation	539.30	0.06%	539	0	539	0	539
102 2125-08 DA-Criminal Investigation	30,402.05	3.12%	30,402	0	30,402	0	30,402
107 2204 Sheriff's Trn Cnt	2,034.45	0.21%	2,034	0	2,034	0	2,034



**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

Equip Deprec Allocations

Dept:2 Equipment Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<b>Subtotal</b>	973,079.91	100.00%	973,080	0	973,080	0	973,080
Direct Bills					0		0
<b>Total</b>					<b>\$973,080</b>		<b>\$973,080</b>

Basis Units: Depreciation  
 Source:

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

**Allocation Summary**

**Dept:2 Equipment Depreciation**

Department	Equip Deprec	Total
5 1102 County Administrator	\$1,244	\$1,244
6 1201 Auditor-Controller	20,556	20,556
7 1202 Treasurer-Tax Collector	54,816	54,816
8 1205 General Services Department	12,429	12,429
9 1301 County Counsel	962	962
10 1401 Human Resources	2,868	2,868
11 1700 Building Maintenance	71,532	71,532
12 1101 Board of Supervisors	1,046	1,046
13 1105 Clerk of the Board	318	318
14 1203 Assessor	64,940	64,940
16 1502 Elections	2,776	2,776
17 1600 Sheriff-Communications	136,968	136,968
18 1920 Engineering Services	9,217	9,217
19 1922 Water Resources	1,760	1,760
25 2125 District Attorney	198	198
26 2125-01 DA-Criminal Division	8,192	8,192
29 2201 Sheriff-Coroner	300,159	300,159
32 2301 Sheriff-County Jail	49,443	49,443
34 2304 Probation	24,263	24,263
37 2401 Emergency Services	9,775	9,775
39 2601 Agricultural Commissioner	88,336	88,336
40 2706 Recorder	3,877	3,877
43 2721 Development Services	9,253	9,253
45 2724-31 Community Services Building	7,483	7,483
46 2724-32 Code Enforcement Svcs	11,457	11,457
47 2725 Environmental Health	7,483	7,483
49 2727 CUPA	1,767	1,767
54 4103-10 Health	15,343	15,343
56 4120-00 Human Services Admin	4,128	4,128
63 5101-00 Welfare	2,255	2,255
65 6201 County Library	6,365	6,365
66 6301 Bi-County Farm Advisor	8,896	8,896
67 7101 Parks and Recreation	539	539
102 2125-08 DA-Criminal Investigation	30,402	30,402
107 2204 Sheriff's Trn Cnt	2,034	2,034
<b>Total</b>	<b>\$973,080</b>	<b>\$973,080</b>

DRAFT

**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.

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

**A. Department Costs**

**Dept:3 Tax Assessment**

Description		Amount	General Admin	Tax Assessment
<b>Personnel Costs</b>				
Salaries	S	0	0	0
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>
Benefits	S	0	0	0
Subtotal - Personnel Costs		<u>0</u>	<u>0</u>	<u>0</u>
<b>Services &amp; Supplies Cost</b>				
Assessment Charges	P	57,938	0	57,938
Subtotal - Services & Supplies		<u>57,938</u>	<u>0</u>	<u>57,938</u>
<b>Department Cost Total</b>		57,938	0	57,938
<b>Adjustments to Cost</b>				
Subtotal - Adjustments		<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Costs After Adjustments</b>		57,938	0	57,938
General Admin Distribution			0	0
<b>Grand Total</b>		<u><u>\$57,938</u></u>		<u><u>\$57,938</u></u>

DRAFT

SUTTER COUNTY, CALIFORNIA  
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024

FY 2021-22  
12/20/2022

B. Incoming Costs - (Default Spread Expense%)

No Indirect Costs

Dept:3 Tax Assessment

Page Intentionally Left Blank

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

**Tax Assessment Allocations**

**Dept:3 Tax Assessment**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 1102 County Administrator	319.11	0.55%	\$319	\$0	\$319	\$0	\$319
6 1201 Auditor-Controller	676.48	1.17%	676	0	676	0	676
7 1202 Treasurer-Tax Collector	271.36	0.47%	271	0	271	0	271
8 1205 General Services Department	391.25	0.68%	391	0	391	0	391
9 1301 County Counsel	343.91	0.59%	344	0	344	0	344
10 1401 Human Resources	642.98	1.11%	643	0	643	0	643
11 1700 Building Maintenance	1,863.27	3.22%	1,863	0	1,863	0	1,863
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	2.28%	1,318	0	1,318	0	1,318
15 1204 Revenue Collection	373.12	0.64%	373	0	373	0	373
17 1600 Sheriff-Communications	427.16	0.74%	427	0	427	0	427
18 1920 Engineering Services	293.27	0.51%	293	0	293	0	293
19 1922 Water Resources	34.26	0.06%	34	0	34	0	34
26 2125-01 DA-Criminal Division	977.82	1.69%	978	0	978	0	978
29 2201 Sheriff-Coroner	1,843.17	3.18%	1,843	0	1,843	0	1,843
30 2205 Sheriff-Boat Patrol	66.87	0.12%	67	0	67	0	67
32 2301 Sheriff-County Jail	13,246.63	22.86%	13,247	0	13,247	0	13,247
34 2304 Probation	1,626.56	2.81%	1,627	0	1,627	0	1,627
37 2401 Emergency Services	104.32	0.18%	104	0	104	0	104
38 2402 Fire Services Administration	104.15	0.18%	104	0	104	0	104
39 2601 Agricultural Commissioner	994.14	1.72%	994	0	994	0	994
40 2706 Recorder	500.65	0.86%	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	613.43	1.06%	613	0	613	0	613
44 2724-24 Planning & Building	349.11	0.60%	349	0	349	0	349
45 2724-31 Community Services Building	35.12	0.06%	35	0	35	0	35
47 2725 Environmental Health	168.73	0.29%	169	0	169	0	169
53 4102-00 Mental Health	6,294.85	10.86%	6,295	0	6,295	0	6,295
54 4103-10 Health	6,131.02	10.58%	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	3.59%	2,078	0	2,078	0	2,078
65 6201 County Library	2,847.25	4.91%	2,847	0	2,847	0	2,847
66 6301 Bi-County Farm Advisor	657.62	1.14%	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	5.44%	3,150	0	3,150	0	3,150
93 1103 Non-Departmental Expense	691.80	1.19%	692	0	692	0	692
99 2104 Grand Jury	188.22	0.32%	188	0	188	0	188
102 2125-08 DA-Criminal Investigation	812.50	1.40%	813	0	813	0	813

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

**Tax Assessment Allocations**

**Dept:3 Tax Assessment**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
105 2127-00 Victim Services	623.88	1.08%	\$624	\$0	\$624	\$0	\$624
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
<b>Subtotal</b>	<b>57,938.22</b>	<b>100.00%</b>	<b>57,938</b>	<b>0</b>	<b>57,938</b>	<b>0</b>	<b>57,938</b>
Direct Bills					0		0
<b>Total</b>					<b>\$57,938</b>		<b>\$57,938</b>

Basis Units: County Cost  
 Source:

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

**Allocation Summary**

**Dept:3 Tax Assessment**

Department	Tax Assessment	Total
5 1102 County Administrator	\$319	\$319
6 1201 Auditor-Controller	676	676
7 1202 Treasurer-Tax Collector	271	271
8 1205 General Services Department	391	391
9 1301 County Counsel	344	344
10 1401 Human Resources	643	643
11 1700 Building Maintenance	1,863	1,863
12 1101 Board of Supervisors	544	544
13 1105 Clerk of the Board	125	125
14 1203 Assessor	1,318	1,318
15 1204 Revenue Collection	373	373
17 1600 Sheriff-Communications	427	427
18 1920 Engineering Services	293	293
19 1922 Water Resources	34	34
26 2125-01 DA-Criminal Division	978	978
29 2201 Sheriff-Coroner	1,843	1,843
30 2205 Sheriff-Boat Patrol	67	67
32 2301 Sheriff-County Jail	13,247	13,247
34 2304 Probation	1,627	1,627
37 2401 Emergency Services	104	104
38 2402 Fire Services Administration	104	104
39 2601 Agricultural Commissioner	994	994
40 2706 Recorder	501	501
41 2709 Pub. Guardian/Conservator	35	35
42 2710 County Clerk	162	162
43 2721 Development Services	613	613
44 2724-24 Planning & Building	349	349
45 2724-31 Community Services Building	35	35
47 2725 Environmental Health	169	169
53 4102-00 Mental Health	6,295	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	2,847	2,847
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	692	692
99 2104 Grand Jury	188	188

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
12/20/2022

**Allocation Summary**

**Dept:3 Tax Assessment**

<b>Department</b>	<b>Tax Assessment</b>	<b>Total</b>
102 2125-08 DA-Criminal Investigation	\$813	\$813
105 2127-00 Victim Services	624	624
230 5101-20 Welfare-Social Services	183	183
243 6201-35 Library-Literacy Prg	152	152
<b>Total</b>	<u><u>\$57,938</u></u>	<u><u>\$57,938</u></u>

DRAFT

**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.

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

**A. Department Costs**

Dept:4 External Audit

Description		Amount	General Admin	External Audit	Direct Identified
<b>Personnel Costs</b>					
Salaries	S	0	0	0	0
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>	<i>.00%</i>
Benefits	S	0	0	0	0
<b>Subtotal - Personnel Costs</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Services &amp; Supplies Cost</b>					
Audit Costs	P	73,179	0	33,928	39,251
<b>Subtotal - Services &amp; Supplies</b>		<b>73,179</b>	<b>0</b>	<b>33,928</b>	<b>39,251</b>
<b>Department Cost Total</b>		<b>73,179</b>	<b>0</b>	<b>33,928</b>	<b>39,251</b>
<b>Adjustments to Cost</b>					
<b>Subtotal - Adjustments</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Costs After Adjustments</b>		<b>73,179</b>	<b>0</b>	<b>33,928</b>	<b>39,251</b>
General Admin Distribution			0	0	0
<b>Grand Total</b>		<b>\$73,179</b>		<b>\$33,928</b>	<b>\$39,251</b>

DRAFT

SUTTER COUNTY, CALIFORNIA  
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024

FY 2021-22  
12/20/2022

B. Incoming Costs - (Default Spread Expense%)

No Indirect Costs

Dept:4 External Audit

Page Intentionally Left Blank

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

**External Audit Allocations**

Dept:4 External Audit

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 1102 County Administrator	214	0.61%	\$207	\$0	\$207	\$0	\$207
6 1201 Auditor-Controller	268	0.77%	260	0	260	0	260
7 1202 Treasurer-Tax Collector	246	0.70%	239	0	239	0	239
8 1205 General Services Department	212	0.61%	206	0	206	0	206
9 1301 County Counsel	289	0.83%	280	0	280	0	280
10 1401 Human Resources	235	0.67%	228	0	228	0	228
11 1700 Building Maintenance	2,292	6.55%	2,222	0	2,222	0	2,222
12 1101 Board of Supervisors	241	0.69%	234	0	234	0	234
13 1105 Clerk of the Board	137	0.39%	133	0	133	0	133
14 1203 Assessor	145	0.41%	141	0	141	0	141
15 1204 Revenue Collection	907	2.59%	879	0	879	0	879
16 1502 Elections	323	0.92%	313	0	313	0	313
17 1600 Sheriff-Communications	342	0.98%	332	0	332	0	332
18 1920 Engineering Services	212	0.61%	206	0	206	0	206
19 1922 Water Resources	70	0.20%	68	0	68	0	68
22 2103 Sheriff's Court Bailiffs	17	0.05%	16	0	16	0	16
23 2106 Public Defender	330	0.94%	320	0	320	0	320
24 2112 Consolidated Courts	127	0.36%	123	0	123	0	123
26 2125-01 DA-Criminal Division	350	1.00%	339	0	339	0	339
29 2201 Sheriff-Coroner	942	2.69%	913	0	913	0	913
30 2205 Sheriff-Boat Patrol	56	0.16%	54	0	54	0	54
31 2208 Sheriff-Live Oak Contract	67	0.19%	65	0	65	0	65
32 2301 Sheriff-County Jail	911	2.60%	883	0	883	0	883
34 2304 Probation	1,175	3.36%	1,139	0	1,139	0	1,139
35 2309 Bi-County Juvenile Hall	7	0.02%	7	0	7	0	7
36 2310 Public Administrator	7	0.02%	7	0	7	0	7
37 2401 Emergency Services	262	0.75%	254	0	254	0	254
38 2402 Fire Services Administration	201	0.57%	195	0	195	0	195
39 2601 Agricultural Commissioner	362	1.03%	351	0	351	0	351
40 2706 Recorder	210	0.60%	204	0	204	0	204
41 2709 Pub. Guardian/Conservator	162	0.46%	157	0	157	0	157
42 2710 County Clerk	176	0.50%	171	0	171	0	171
43 2721 Development Services	211	0.60%	205	0	205	0	205
44 2724-24 Planning & Building	201	0.57%	195	0	195	0	195
45 2724-31 Community Services Building	261	0.75%	253	0	253	0	253
46 2724-32 Code Enforcement Svcs	244	0.70%	237	0	237	0	237
47 2725 Environmental Health	192	0.55%	186	0	186	0	186
48 2726 Animal Control	4	0.01%	4	0	4	0	4
49 2727 CUPA	29	0.08%	28	0	28	0	28
50 3100 Road	1,078	3.08%	1,045	0	1,045	0	1,045
51 3200 County Airport	11	0.03%	11	0	11	0	11
52 3300 Transportation Development	8	0.02%	8	0	8	0	8

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

**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	129	0.37%	\$125	\$0	\$125	\$0	\$125
54 4103-10 Health	446	1.27%	432	0	432	0	432
56 4120-00 Human Services Admin	221	0.63%	214	0	214	0	214
57 4580 Fleet Management ISF	1,451	4.15%	1,407	0	1,407	0	1,407
58 4581 Information Technology ISF	428	1.22%	415	0	415	0	415
59 4590 Liability Insurance ISF	19	0.05%	18	0	18	0	18
60 4591 Workers' Comp. Ins. ISF	16	0.05%	16	0	16	0	16
61 4595 Employee Wellness Services	90	0.26%	87	0	87	0	87
63 5101-00 Welfare	1,157	3.31%	1,122	0	1,122	0	1,122
64 5200 IHSS Public Authority	244	0.70%	237	0	237	0	237
65 6201 County Library	438	1.25%	425	0	425	0	425
66 6301 Bi-County Farm Advisor	228	0.65%	221	0	221	0	221
67 7101 Parks and Recreation	163	0.47%	158	0	158	0	158
68 7201 Community Memorial Museum	108	0.31%	105	0	105	0	105
69 7203 Vets Memorial Community Bldg	74	0.21%	72	0	72	0	72
70 0112 Child Supp Serv Reimb/Adjustme	157	0.45%	152	0	152	0	152
71 0140 County Local Revenue Fund	20	0.06%	19	0	19	0	19
73 0184 Sheriff Inmate Welfare	289	0.83%	280	0	280	0	280
74 0241 Public Safety Realignment 2011	1	0.00%	1	0	1	0	1
75 0252 Emergency Medical Service	3	0.01%	3	0	3	0	3
81 0301 County Service Area G	4	0.01%	4	0	4	0	4
82 0305 County Service Area F	1,363	3.89%	1,321	0	1,321	0	1,321
83 0309 County Service Area C	142	0.41%	138	0	138	0	138
84 0311 County Service Area D	185	0.53%	179	0	179	0	179
86 0321 Lo Canal Operations & Maintenance	4	0.01%	4	0	4	0	4
91 0340 Co Consolid St Lighting District	17	0.05%	16	0	16	0	16
92 0395 Rio Ramaza Comm. Serv District	37	0.11%	36	0	36	0	36
93 1103 Non-Departmental Expense	806	2.30%	781	0	781	0	781
94 1209 General Revenues	4	0.01%	4	0	4	0	4
95 1801 Plant Acquisition	37	0.11%	36	0	36	0	36
96 1803 Capital Projects	2	0.01%	2	0	2	0	2
97 1911 General Insurance & Bonds	2	0.01%	2	0	2	0	2
98 1923 Flood Control	12	0.03%	12	0	12	0	12
99 2104 Grand Jury	90	0.26%	87	0	87	0	87
100 2109 Trial Court Funding	12	0.03%	12	0	12	0	12
102 2125-08 DA-Criminal Investigation	136	0.39%	132	0	132	0	132
105 2127-00 Victim Services	483	1.38%	468	0	468	0	468
106 2202 Net 5-Sheriff	3	0.01%	3	0	3	0	3
109 2303 Delinquency Prevention Commis:	5	0.01%	5	0	5	0	5
111 2703 Fish & Game Propagation	25	0.07%	24	0	24	0	24
112 2711 Domestic Violence Centers	4	0.01%	4	0	4	0	4
114 3000 Urban area Resident St Lightning	17	0.05%	16	0	16	0	16

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

**External Audit Allocations**

Dept:4 External Audit

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
115 4102-01 Mental Health-Admin Support	590	1.69%	\$572	\$0	\$572	\$0	\$572
117 4102-03 Mental Health-Crisis Clinic	339	0.97%	329	0	329	0	329
118 4102-04 Mental Health-Community Ser	55	0.16%	53	0	53	0	53
119 4102-07 Mental Health-Inpatient	872	2.49%	845	0	845	0	845
122 4102-10 Mental Health-Non IMD	3	0.01%	3	0	3	0	3
127 4102-16 Mental Health-Outpatient/Adu	744	2.13%	721	0	721	0	721
128 4102-17 Mental Health-Outpatient/Chik	594	1.70%	576	0	576	0	576
133 4102-26 Mental Health-Sutter County E	228	0.65%	221	0	221	0	221
141 4102-41 Mental Health-Alcohol Admin	235	0.67%	228	0	228	0	228
142 4102-42 Mental Health-Prevention	285	0.81%	276	0	276	0	276
144 4102-48 Mental Health-Sutter Co CW E	220	0.63%	213	0	213	0	213
146 4102-51 Mental Health-OFC	294	0.84%	285	0	285	0	285
149 4102-54 Mental Health-First Steps	403	1.15%	391	0	391	0	391
150 4102-58 Mental Health-Drug Court SC	236	0.67%	229	0	229	0	229
153 4102-65 Mental Health-UR/QI Program	270	0.77%	262	0	262	0	262
155 4102-72 Mental Health-Local Comm Cc	239	0.68%	232	0	232	0	232
158 4102-82 Mental Health-Forensic	278	0.79%	270	0	270	0	270
159 4102-701 Mental Health-Youth and Far	467	1.33%	453	0	453	0	453
160 4102-702 Mental Health-Youth & Fam	282	0.81%	273	0	273	0	273
161 4102-704 Mental Health-Adult FSP Ser	342	0.98%	332	0	332	0	332
162 4102-705 Mental Health-Adult Non-FSP	517	1.48%	501	0	501	0	501
163 4102-706 Mental Health-Ethnic Outrea	483	1.38%	468	0	468	0	468
165 4102-712 Mental Health-Community Pr	534	1.53%	518	0	518	0	518
167 4102-715 Mental Health-Work Educatio	1	0.00%	1	0	1	0	1
168 4102-716 Mental Health-Innovation	12	0.03%	12	0	12	0	12
169 4102-717 Mental Health-Administrative	254	0.73%	246	0	246	0	246
171 4103-15 Health-Vital Statistics	1	0.00%	1	0	1	0	1
172 4103-20 Health-CCS	50	0.14%	48	0	48	0	48
173 4103-22 Health-Homeless Pilot	28	0.08%	27	0	27	0	27
174 4103-26 Health-MCH	57	0.16%	55	0	55	0	55
175 4103-29 Health-Foster Care	15	0.04%	15	0	15	0	15
176 4103-30 Health-Nursing Admin	33	0.09%	32	0	32	0	32
177 4103-31 Health-CHDP	17	0.05%	16	0	16	0	16
178 4103-33 Health-CMSP Local Health Cc	14	0.04%	14	0	14	0	14
179 4103-35 Health-Field Nursing	76	0.22%	74	0	74	0	74
180 4103-36 Health-Bioterrorism	15	0.04%	15	0	15	0	15
181 4103-37 Health-Pandemic Flu Preparat	15	0.04%	15	0	15	0	15
182 4103-38 Health-Acute Communicable I	59	0.17%	57	0	57	0	57
183 4103-39 Health-Immunization Grant	36	0.10%	35	0	35	0	35
184 4103-40 Health-WIC Nutrition	96	0.27%	93	0	93	0	93
185 4103-43 Health-Homeland Security Gr	3	0.01%	3	0	3	0	3
186 4103-45 Health-WIC Breast Feeding P	14	0.04%	14	0	14	0	14

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

**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	30	0.09%	\$29	\$0	\$29	\$0	\$29
192 4103-55 Health-Lead Poisoning	3	0.01%	3	0	3	0	3
195 4103-58 COVID-19 PHEP Grant	2	0.01%	2	0	2	0	2
196 4103-60 Health-Health Education	25	0.07%	24	0	24	0	24
198 4103-65 Health-Community Chronic Di	3	0.01%	3	0	3	0	3
199 4103-66 Health-Supp Nutritional Asst F	47	0.13%	46	0	46	0	46
202 4103-69 Health - Oral Care	87	0.25%	84	0	84	0	84
203 4103-78 Health-Injury Prevention	6	0.02%	6	0	6	0	6
204 4103-81 Health-Public Health Clinic	15	0.04%	15	0	15	0	15
207 4103-99 Health-Tobacco Control	58	0.17%	56	0	56	0	56
210 4120-12 Children & Families	3	0.01%	3	0	3	0	3
212 4121-758 Homeless Better Way Prog	141	0.40%	137	0	137	0	137
213 4134-00 Jail Medical	30	0.09%	29	0	29	0	29
220 4155 American Recovery Act	2	0.01%	2	0	2	0	2
224 4400 Sutter Co Waterworks Dist #1	168	0.48%	163	0	163	0	163
225 5101-05 Welfare-Social Workers Empy	152	0.43%	147	0	147	0	147
226 5101-06 Family Urgent Response Syst	8	0.02%	8	0	8	0	8
227 5101-07 Welfare-Program Support	32	0.09%	31	0	31	0	31
228 5101-10 Welfare-Admin Support	580	1.66%	562	0	562	0	562
229 5101-15 Welfare-Public Authority	5	0.01%	5	0	5	0	5
230 5101-20 Welfare-Social Services	673	1.92%	652	0	652	0	652
231 5101-26 Homeless Support Prog	9	0.03%	9	0	9	0	9
232 5101-30 Welfare-Eligibility & Nonservic	360	1.03%	349	0	349	0	349
233 5101-35 Welfare-Welfare Fraud	54	0.15%	52	0	52	0	52
234 5101-40 Welfare-Clerical Support	1	0.00%	1	0	1	0	1
235 5101-45 Welfare-Adults	130	0.37%	126	0	126	0	126
241 5502 OEM FY19Pub Safty Powershutc	7	0.02%	7	0	7	0	7
242 5601 Veterans Service Officer	1	0.00%	1	0	1	0	1
243 6201-35 Library-Literacy Prg	13	0.04%	13	0	13	0	13
245 7204 Ettl Hall	36	0.10%	35	0	35	0	35
328 4103-765 ELC Enhncng Det Exp	119	0.34%	115	0	115	0	115
332 4121-58 COVID PHEP Grant	15	0.04%	15	0	15	0	15
333 4121-751 Homeless Emergency Asst	5	0.01%	5	0	5	0	5
352 2125-11 CA Witness Relocation & Assi	2	0.01%	2	0	2	0	2
353 4103-763 Homeless Srv ESG-CV2	1	0.00%	1	0	1	0	1
354 4121-59 COVID 19-CMSP Cerg	6	0.02%	6	0	6	0	6
355 4121-750 Homeless Housing & Preven	1	0.00%	1	0	1	0	1
356 4121-765 ELC Enhancing Detectn Exp	40	0.11%	39	0	39	0	39
357 4121-90 COVID CDSS Proj Roomkey	12	0.03%	12	0	12	0	12

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

**External Audit Allocations**

Dept:4 External Audit

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<b>Subtotal</b>	34,994	100.00%	33,928	0	33,928	0	33,928
Direct Bills					0		0
<b>Total</b>					<b>\$33,928</b>		<b>\$33,928</b>

Basis Units: Number of Warrants  
 Source:

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

**Direct Identified Allocations**

Dept:4 External Audit

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
50 3100 Road	3,122	7.95%	\$3,122	\$(3,122)	\$0	\$0	\$0
53 4102-00 Mental Health	9,478	24.15%	9,478	(9,478)	0	0	0
57 4580 Fleet Management ISF	2,000	5.10%	2,000	(2,000)	0	0	0
58 4581 Information Technology ISF	3,000	7.64%	3,000	(3,000)	0	0	0
59 4590 Liability Insurance ISF	2,000	5.10%	2,000	(2,000)	0	0	0
60 4591 Workers' Comp. Ins. ISF	2,000	5.10%	2,000	(2,000)	0	0	0
63 5101-00 Welfare	17,650	44.97%	17,650	(17,650)	0	0	0
<b>Subtotal</b>	<b>39,250</b>	<b>100.00%</b>	<b>39,251</b>	<b>(39,250)</b>	<b>1</b>	<b>0</b>	<b>1</b>
Direct Bills					39,250		39,250
<b>Total</b>					<b>\$39,251</b>		<b>\$39,251</b>

Basis Units: Direct Identified  
 Source:

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

**Allocation Summary**

Dept:4 External Audit

Department	External Audit	Direct Identified	Total
0 Direct Billed	\$0	\$39,250	\$39,250
5 1102 County Administrator	207	0	207
6 1201 Auditor-Controller	260	0	260
7 1202 Treasurer-Tax Collector	239	0	239
8 1205 General Services Department	206	0	206
9 1301 County Counsel	280	0	280
10 1401 Human Resources	228	0	228
11 1700 Building Maintenance	2,222	0	2,222
12 1101 Board of Supervisors	234	0	234
13 1105 Clerk of the Board	133	0	133
14 1203 Assessor	141	0	141
15 1204 Revenue Collection	879	0	879
16 1502 Elections	313	0	313
17 1600 Sheriff-Communications	332	0	332
18 1920 Engineering Services	206	0	206
19 1922 Water Resources	68	0	68
22 2103 Sheriff's Court Bailiffs	16	0	16
23 2106 Public Defender	320	0	320
24 2112 Consolidated Courts	123	0	123
26 2125-01 DA-Criminal Division	339	0	339
29 2201 Sheriff-Coroner	913	0	913
30 2205 Sheriff-Boat Patrol	54	0	54
31 2208 Sheriff-Live Oak Contract	65	0	65
32 2301 Sheriff-County Jail	883	0	883
34 2304 Probation	1,139	0	1,139
35 2309 Bi-County Juvenile Hall	7	0	7
36 2310 Public Administrator	7	0	7
37 2401 Emergency Services	254	0	254
38 2402 Fire Services Administration	195	0	195
39 2601 Agricultural Commissioner	351	0	351
40 2706 Recorder	204	0	204
41 2709 Pub. Guardian/Conservator	157	0	157
42 2710 County Clerk	171	0	171
43 2721 Development Services	205	0	205
44 2724-24 Planning & Building	195	0	195
45 2724-31 Community Services Building	253	0	253
46 2724-32 Code Enforcement Srvs	237	0	237
47 2725 Environmental Health	186	0	186
48 2726 Animal Control	4	0	4
49 2727 CUPA	28	0	28
50 3100 Road	1,045	0	1,045

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

**Allocation Summary**

Dept:4 External Audit

Department	External Audit	Direct Identified	Total
51 3200 County Airport	\$11	\$0	\$11
52 3300 Transportation Development	8	0	8
53 4102-00 Mental Health	125	0	125
54 4103-10 Health	432	0	432
56 4120-00 Human Services Admin	214	0	214
57 4580 Fleet Management ISF	1,407	0	1,407
58 4581 Information Technology ISF	415	0	415
59 4590 Liability Insurance ISF	18	0	18
60 4591 Workers' Comp. Ins. ISF	16	0	16
61 4595 Employee Wellness Services	87	0	87
63 5101-00 Welfare	1,122	0	1,122
64 5200 IHSS Public Authority	237	0	237
65 6201 County Library	425	0	425
66 6301 Bi-County Farm Advisor	221	0	221
67 7101 Parks and Recreation	158	0	158
68 7201 Community Memorial Museum	105	0	105
69 7203 Vets Memorial Community Bldg	72	0	72
70 0112 Child Supp Serv Reimb/Adjustme	152	0	152
71 0140 County Local Revenue Fund	19	0	19
73 0184 Sheriff Inmate Welfare	280	0	280
74 0241 Public Safety Realignment 2011	1	0	1
75 0252 Emergency Medical Service	3	0	3
81 0301 County Service Area G	4	0	4
82 0305 County Service Area F	1,321	0	1,321
83 0309 County Service Area C	138	0	138
84 0311 County Service Area D	179	0	179
86 0321 Lo Canal Operations & Maintenance	4	0	4
91 0340 Co Consolid St Lighting District	16	0	16
92 0395 Rio Ramaza Comm. Serv District	36	0	36
93 1103 Non-Departmental Expense	781	0	781
94 1209 General Revenues	4	0	4
95 1801 Plant Acquisition	36	0	36
96 1803 Capital Projects	2	0	2
97 1911 General Insurance & Bonds	2	0	2
98 1923 Flood Control	12	0	12
99 2104 Grand Jury	87	0	87
100 2109 Trial Court Funding	12	0	12
102 2125-08 DA-Criminal Investigation	132	0	132
105 2127-00 Victim Services	468	0	468
106 2202 Net 5-Sheriff	3	0	3
109 2303 Delinquency Prevention Commiss	5	0	5

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

**Allocation Summary**

Dept:4 External Audit

Department	External Audit	Direct Identified	Total
111 2703 Fish & Game Propagation	\$24	\$0	\$24
112 2711 Domestic Violence Centers	4	0	4
114 3000 Urban area Resident St Lightning	16	0	16
115 4102-01 Mental Health-Admin Support	572	0	572
117 4102-03 Mental Health-Crisis Clinic	329	0	329
118 4102-04 Mental Health-Community Ser	53	0	53
119 4102-07 Mental Health-Inpatient	845	0	845
122 4102-10 Mental Health-Non IMD	3	0	3
127 4102-16 Mental Health-Outpatient/Adu	721	0	721
128 4102-17 Mental Health-Outpatient/Chik	576	0	576
133 4102-26 Mental Health-Sutter County E	221	0	221
141 4102-41 Mental Health-Alcohol Admin	228	0	228
142 4102-42 Mental Health-Prevention	276	0	276
144 4102-48 Mental Health-Sutter Co CW I	213	0	213
146 4102-51 Mental Health-OFC	285	0	285
149 4102-54 Mental Health-First Steps	391	0	391
150 4102-58 Mental Health-Drug Court SC	229	0	229
153 4102-65 Mental Health-UR/QI Program	262	0	262
155 4102-72 Mental Health-Local Comm Cc	232	0	232
158 4102-82 Mental Health-Forensic	270	0	270
159 4102-701 Mental Health-Youth and Far	453	0	453
160 4102-702 Mental Health-Youth & Fam	273	0	273
161 4102-704 Mental Health-Adult FSP Ser	332	0	332
162 4102-705 Mental Health-Adult Non-FSP	501	0	501
163 4102-706 Mental Health-Ethnic Outrea	468	0	468
165 4102-712 Mental Health-Community Pr	518	0	518
167 4102-715 Mental Health-Work Educatio	1	0	1
168 4102-716 Mental Health-Innovation	12	0	12
169 4102-717 Mental Health-Administrative	246	0	246
171 4103-15 Health-Vital Statistics	1	0	1
172 4103-20 Health-CCS	48	0	48
173 4103-22 Health-Homeless Pilot	27	0	27
174 4103-26 Health-MCH	55	0	55
175 4103-29 Health-Foster Care	15	0	15
176 4103-30 Health-Nursing Admin	32	0	32
177 4103-31 Health-CHDP	16	0	16
178 4103-33 Health-CMSP Local Health Cc	14	0	14
179 4103-35 Health-Field Nursing	74	0	74
180 4103-36 Health-Bioterrorism	15	0	15
181 4103-37 Health-Pandemic Flu Prepare	15	0	15
182 4103-38 Health-Acute Communicable I	57	0	57

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

**Allocation Summary**

Dept:4 External Audit

Department	External Audit	Direct Identified	Total
183 4103-39 Health-Immunization Grant	\$35	\$0	\$35
184 4103-40 Health-WIC Nutrition	93	0	93
185 4103-43 Health-Homeland Security Gr	3	0	3
186 4103-45 Health-WIC Breast Feeding P	14	0	14
188 4103-50 Health-Laboratory	29	0	29
192 4103-55 Health-Lead Poisoning	3	0	3
195 4103-58 COVID-19 PHEP Grant	2	0	2
196 4103-60 Health-Health Education	24	0	24
198 4103-65 Health-Community Chronic Di	3	0	3
199 4103-66 Health-Supp Nutritional Asst F	46	0	46
202 4103-69 Health - Oral Care	84	0	84
203 4103-78 Health-Injury Prevention	6	0	6
204 4103-81 Health-Public Health Clinic	15	0	15
207 4103-99 Health-Tobacco Control	56	0	56
210 4120-12 Children & Families	3	0	3
212 4121-758 Homeless Better Way Prog	137	0	137
213 4134-00 Jail Medical	29	0	29
220 4155 American Recovery Act	2	0	2
224 4400 Sutter Co Waterworks Dist #1	163	0	163
225 5101-05 Welfare-Social Workers Empy	147	0	147
226 5101-06 Family Urgent Response Syst	8	0	8
227 5101-07 Welfare-Program Support	31	0	31
228 5101-10 Welfare-Admin Support	562	0	562
229 5101-15 Welfare-Public Authority	5	0	5
230 5101-20 Welfare-Social Services	652	0	652
231 5101-26 Homeless Support Prog	9	0	9
232 5101-30 Welfare-Eligibility & Nonservic	349	0	349
233 5101-35 Welfare-Welfare Fraud	52	0	52
234 5101-40 Welfare-Clerical Support	1	0	1
235 5101-45 Welfare-Adults	126	0	126
241 5502 OEM FY19Pub Safty Powershutc	7	0	7
242 5601 Veterans Service Officer	1	0	1
243 6201-35 Library-Literacy Prg	13	0	13
245 7204 Ettl Hall	35	0	35
328 4103-765 ELC Enhncng Det Exp	115	0	115
332 4121-58 COVID PHEP Grant	15	0	15
333 4121-751 Homeless Emergency Asst	5	0	5
352 2125-11 CA Witness Relocation & Assi	2	0	2
353 4103-763 Homeless Srv ESG-CV2	1	0	1
354 4121-59 COVID 19-CMSP Cerg	6	0	6
355 4121-750 Homeless Housing & Preven	1	0	1

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
12/20/2022

**Allocation Summary**

**Dept:4 External Audit**

<b>Department</b>	<b>External Audit</b>	<b>Direct Identified</b>	<b>Total</b>
356 4121-765 ELC Enhancing Detectn Exp	\$39	\$0	\$39
357 4121-90 COVID CDSS Proj Roomkey	12	0	12
<b>Total</b>	<u>\$33,928</u>	<u>\$39,251</u>	<u>\$73,179</u>

DRAFT

## 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. COVID-19 function is time spent on activities that pertain to the COVID-19 public health emergency which is not allocated.

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

**A. Department Costs**

Dept:5 1102 County Administrator

Description		Amount	General Admin	Personnel/Budget Prep	Departmental Assistance	Direct Identified Costs	COVID-19	General Govt
<b>Personnel Costs</b>								
Salaries	S1	849,645	333,264	66,789	75,371	14,870	21,923	337,428
<i>Salary % Split</i>			<i>39.22%</i>	<i>7.86%</i>	<i>8.87%</i>	<i>1.75%</i>	<i>2.58%</i>	<i>39.71%</i>
Benefits	S	432,608	169,686	34,006	38,376	7,571	11,162	171,806
<b>Subtotal - Personnel Costs</b>		<b>1,282,253</b>	<b>502,950</b>	<b>100,795</b>	<b>113,747</b>	<b>22,442</b>	<b>33,085</b>	<b>509,234</b>
<b>Services &amp; Supplies Cost</b>								
Services & Supplies	S	52,033	20,409	4,090	4,616	911	1,343	20,664
Intrafund Costs	S	484	190	38	43	8	12	192
ISF IT Direct Charges	S	43,029	16,878	3,382	3,817	753	1,110	17,089
Other Charges	S	25	10	2	2	0	1	10
Transfer Out	S	7,504	2,943	590	666	131	194	2,980
Equipment Replacement	D	1,657	0	0	0	0	0	0
<b>Subtotal - Services &amp; Supplies</b>		<b>104,732</b>	<b>40,430</b>	<b>8,103</b>	<b>9,144</b>	<b>1,804</b>	<b>2,660</b>	<b>40,936</b>
<b>Department Cost Total</b>		<b>1,386,986</b>	<b>543,380</b>	<b>108,898</b>	<b>122,891</b>	<b>24,246</b>	<b>35,745</b>	<b>550,169</b>
<b>Adjustments to Cost</b>								
Equipment Replacement	D	(1,657)	0	0	0	0	0	0
<b>Subtotal - Adjustments</b>		<b>(1,657)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Costs After Adjustments</b>		<b>1,385,329</b>	<b>543,380</b>	<b>108,898</b>	<b>122,891</b>	<b>24,246</b>	<b>35,745</b>	<b>550,169</b>
General Admin Distribution			(543,380)	70,281	79,312	15,648	23,069	355,070
<b>Grand Total</b>		<b>\$1,385,329</b>		<b>\$179,179</b>	<b>\$202,203</b>	<b>\$39,893</b>	<b>\$58,814</b>	<b>\$905,240</b>
							not allocated	not allocated

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

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

Dept:5 1102 County Administrator

Department	First Incoming	Second Incoming	Personnel/Bu dget Prep	Departmental Assistance	Direct Identified Costs	COVID-19	General Govt
1 1160 Civic Center	\$8,466	\$0	\$1,095	\$1,236	\$244	\$359	\$5,532
Subtotal - Building Occupancy	8,466	0	1,095	1,236	244	359	5,532
2 Equip Deprec	1,244	0	161	182	36	53	813
Subtotal - Equipment Depreciation	1,244	0	161	182	36	53	813
3 Tax Assessment	319	0	41	47	9	14	209
Subtotal - Tax Assessment	319	0	41	47	9	14	209
4 External Audit	207	0	27	30	6	9	136
Subtotal - External Audit	207	0	27	30	6	9	136
5 Personnel/Budget Prep	0	1,284	166	187	37	55	839
5 Departmental Assistance	0	1,449	187	211	42	62	947
Subtotal - 1102 County Administrator	0	2,733	353	399	79	116	1,786
6 Departmental Accounting	0	3,827	495	559	110	162	2,501
6 Payroll Accounting	0	3,550	459	518	102	151	2,319
6 Claims Accounting	0	1,033	134	151	30	44	675
6 Internal Audit-County Wide	0	1,137	147	166	33	48	743
Subtotal - 1201 Auditor-Controller	0	9,547	1,235	1,393	275	405	6,238
8 Purchasing	0	370	48	54	11	16	242
Subtotal - 1205 General Services Depa	0	370	48	54	11	16	242
9 Legal Assistance	0	36,336	4,700	5,304	1,046	1,543	23,744
Subtotal - 1301 County Counsel	0	36,336	4,700	5,304	1,046	1,543	23,744
10 Employee/Labor Relations	0	4,399	569	642	127	187	2,874
10 Recruitment/Class Non-MSS	0	3,910	506	571	113	166	2,555
Subtotal - 1401 Human Resources	0	8,309	1,075	1,213	239	353	5,429
11 Maintenance	0	10,405	1,346	1,519	300	442	6,799
11 Grounds	0	7,784	1,007	1,136	224	330	5,086
11 Custodial	0	7,408	958	1,081	213	315	4,841

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

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

Dept:5 1102 County Administrator

Department	First Incoming	Second Incoming	Personnel/Bu dget Prep	Departmental Assistance	Direct Identified Costs	COVID-19	General Govt
11 Direct Expenditure	\$0	\$1,000	\$129	\$146	\$29	\$42	\$654
Subtotal - 1700 Building Maintenance	0	26,597	3,440	3,882	766	1,129	17,380
<b>Total Incoming</b>	10,237	83,891	12,174	13,739	2,711	3,996	61,507
<b>C. Total Allocated</b>		<u>\$1,479,456</u>	<u>\$191,353</u>	<u>\$215,942</u>	<u>\$42,604</u>	<u>\$62,811</u>	<u>\$966,747</u>
			12.93%	14.60%	2.88%	4.25%	65.34%

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

Personnel/Budget Prep Allocations

Dept:5 1102 County Administrator

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 1102 County Administrator	6.81	0.71%	\$1,284	\$0	\$1,284	\$0	\$1,284
6 1201 Auditor-Controller	10.58	1.11%	1,995	0	1,995	121	2,115
7 1202 Treasurer-Tax Collector	8.23	0.86%	1,552	0	1,552	94	1,646
8 1205 General Services Department	8.04	0.84%	1,516	0	1,516	92	1,608
9 1301 County Counsel	4.92	0.51%	928	0	928	56	985
10 1401 Human Resources	8.81	0.92%	1,661	0	1,661	101	1,762
11 1700 Building Maintenance	22.54	2.35%	4,250	0	4,250	257	4,508
12 1101 Board of Supervisors	6.00	0.63%	1,131	0	1,131	69	1,200
13 1105 Clerk of the Board	2.00	0.21%	377	0	377	23	400
14 1203 Assessor	16.12	1.68%	3,039	0	3,039	184	3,223
15 1204 Revenue Collection	1.00	0.10%	189	0	189	11	200
16 1502 Elections	6.96	0.73%	1,313	0	1,313	79	1,392
17 1600 Sheriff-Communications	16.85	1.76%	3,177	0	3,177	192	3,369
18 1920 Engineering Services	5.85	0.61%	1,102	0	1,102	67	1,169
22 2103 Sheriff's Court Bailiffs	9.46	0.99%	1,784	0	1,784	108	1,892
23 2106 Public Defender	1.81	0.19%	341	0	341	21	362
26 2125-01 DA-Criminal Division	13.31	1.39%	2,510	0	2,510	152	2,662
29 2201 Sheriff-Coroner	51.42	5.37%	9,698	0	9,698	587	10,285
31 2208 Sheriff-Live Oak Contract	9.12	0.95%	1,719	0	1,719	104	1,823
32 2301 Sheriff-County Jail	51.58	5.39%	9,727	0	9,727	589	10,315
34 2304 Probation	42.15	4.40%	7,949	0	7,949	481	8,431
37 2401 Emergency Services	2.96	0.31%	558	0	558	34	592
38 2402 Fire Services Administration	1.00	0.10%	189	0	189	11	200
39 2601 Agricultural Commissioner	18.85	1.97%	3,554	0	3,554	215	3,769
40 2706 Recorder	7.69	0.80%	1,451	0	1,451	88	1,538
41 2709 Pub. Guardian/Conservator	3.27	0.34%	617	0	617	37	654
43 2721 Development Services	9.19	0.96%	1,734	0	1,734	105	1,838
44 2724-24 Planning & Building	3.69	0.39%	696	0	696	42	738
45 2724-31 Community Services Building	1.54	0.16%	290	0	290	18	308
46 2724-32 Code Enforcement Svcs	1.73	0.18%	326	0	326	20	346
47 2725 Environmental Health	6.00	0.63%	1,131	0	1,131	69	1,200
48 2726 Animal Control	1.00	0.10%	189	0	189	11	200
50 3100 Road	21.77	2.27%	4,105	0	4,105	249	4,354
54 4103-10 Health	13.65	1.43%	2,575	0	2,575	156	2,731
56 4120-00 Human Services Admin	14.46	1.51%	2,727	0	2,727	165	2,892
57 4580 Fleet Management ISF	3.58	0.37%	675	0	675	41	715
58 4581 Information Technology ISF	14.92	1.56%	2,814	0	2,814	170	2,985
60 4591 Workers' Comp. Ins. ISF	1.00	0.10%	189	0	189	11	200
65 6201 County Library	13.69	1.43%	2,582	0	2,582	156	2,738
66 6301 Bi-County Farm Advisor	2.12	0.22%	399	0	399	24	423
68 7201 Community Memorial Museum	3.65	0.38%	689	0	689	42	731
70 0112 Child Supp Serv Reimb/Adjustme	6.54	0.68%	1,233	0	1,233	75	1,308

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

Personnel/Budget Prep Allocations

Dept:5 1102 County Administrator

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
73 0184 Sheriff Inmate Welfare	1.00	0.10%	\$189	\$0	\$189	\$11	\$200
82 0305 County Service Area F	19.65	2.05%	3,706	0	3,706	224	3,931
102 2125-08 DA-Criminal Investigation	6.08	0.63%	1,146	0	1,146	69	1,215
104 2125-72 Local Community Correction A	1.00	0.10%	189	0	189	11	200
105 2127-00 Victim Services	7.00	0.73%	1,320	0	1,320	80	1,400
106 2202 Net 5-Sheriff	2.04	0.21%	384	0	384	23	408
115 4102-01 Mental Health-Admin Support	31.88	3.33%	6,013	0	6,013	364	6,377
117 4102-03 Mental Health-Crisis Clinic	27.77	2.90%	5,237	0	5,237	317	5,554
119 4102-07 Mental Health-Inpatient	33.46	3.50%	6,310	0	6,310	382	6,692
127 4102-16 Mental Health-Outpatient/Adu	12.15	1.27%	2,292	0	2,292	139	2,431
128 4102-17 Mental Health-Outpatient/Chik	22.85	2.39%	4,308	0	4,308	261	4,569
133 4102-26 Mental Health-Sutter County E	3.88	0.41%	733	0	733	44	777
141 4102-41 Mental Health-Alcohol Admin	1.00	0.10%	189	0	189	11	200
144 4102-48 Mental Health-Sutter Co CW I	1.38	0.14%	261	0	261	16	277
146 4102-51 Mental Health-OFC	2.96	0.31%	558	0	558	34	592
149 4102-54 Mental Health-First Steps	4.23	0.44%	798	0	798	48	846
153 4102-65 Mental Health-UR/QI Program	6.73	0.70%	1,269	0	1,269	77	1,346
155 4102-72 Mental Health-Local Comm Co	2.58	0.27%	486	0	486	29	515
158 4102-82 Mental Health-Forensic	4.00	0.42%	754	0	754	46	800
160 4102-702 Mental Health-Youth & Fam	0.62	0.06%	116	0	116	7	123
161 4102-704 Mental Health-Adult FSP Ser	1.04	0.11%	196	0	196	12	208
162 4102-705 Mental Health-Adult Non-FSP	0.54	0.06%	102	0	102	6	108
165 4102-712 Mental Health-Community Pr	0.73	0.08%	138	0	138	8	146
172 4103-20 Health-CCS	4.92	0.51%	928	0	928	56	985
174 4103-26 Health-MCH	2.00	0.21%	377	0	377	23	400
176 4103-30 Health-Nursing Admin	2.00	0.21%	377	0	377	23	400
177 4103-31 Health-CHDP	1.00	0.10%	189	0	189	11	200
178 4103-33 Health-CMSP Local Health Cc	1.00	0.10%	189	0	189	11	200
179 4103-35 Health-Field Nursing	1.00	0.10%	189	0	189	11	200
180 4103-36 Health-Bioterrorism	2.00	0.21%	377	0	377	23	400
182 4103-38 Health-Acute Communicable I	5.73	0.60%	1,081	0	1,081	65	1,146
183 4103-39 Health-Immunization Grant	2.00	0.21%	377	0	377	23	400
184 4103-40 Health-WIC Nutrition	8.12	0.85%	1,530	0	1,530	93	1,623
196 4103-60 Health-Health Education	2.35	0.25%	442	0	442	27	469
199 4103-66 Health-Supp Nutritional Asst F	1.00	0.10%	189	0	189	11	200
202 4103-69 Health - Oral Care	1.00	0.10%	189	0	189	11	200
207 4103-99 Health-Tobacco Control	3.00	0.31%	566	0	566	34	600
210 4120-12 Children & Families	5.00	0.52%	943	0	943	57	1,000
212 4121-758 Homeless Better Way Prog	9.62	1.00%	1,813	0	1,813	110	1,923
225 5101-05 Welfare-Social Workers Empy	17.96	1.88%	3,387	0	3,387	205	3,592
227 5101-07 Welfare-Program Support	5.92	0.62%	1,117	0	1,117	68	1,185
228 5101-10 Welfare-Admin Support	8.00	0.84%	1,509	0	1,509	91	1,600

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

**Personnel/Budget Prep Allocations**

**Dept:5 1102 County Administrator**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
229 5101-15 Welfare-Public Authority	3.81	0.40%	\$718	\$0	\$718	\$43	\$762
230 5101-20 Welfare-Social Services	30.31	3.17%	5,716	0	5,716	346	6,062
232 5101-30 Welfare-Eligibility & Nonservic	103.35	10.80%	19,489	0	19,489	1,180	20,669
233 5101-35 Welfare-Welfare Fraud	4.77	0.50%	899	0	899	54	954
235 5101-45 Welfare-Adults	9.69	1.01%	1,828	0	1,828	111	1,938
243 6201-35 Library-Literacy Prg	1.88	0.20%	355	0	355	22	377
266 6401 Fairview Cemetery	1.00	0.10%	189	0	189	11	200
267 6402 Live Oak Cemetery	1.92	0.20%	363	0	363	22	385
271 6406 Sutter Cemetery	12.08	1.26%	2,277	0	2,277	138	2,415
273 6416 Live Oak Cemetery Specl Assess	1.46	0.15%	276	0	276	17	292
277 6426 Levee District #1	3.42	0.36%	646	0	646	39	685
329 4103-92 COVID19 Elc Enhncng Det	3.12	0.33%	588	0	588	36	623
339 4121-763 Homeless Sv ESG-CV2	1.31	0.14%	247	0	247	15	262
343 4103-72 CDPH Dis WF Develop	1.00	0.10%	189	0	189	11	200
344 4104-42 Prevention	2.00	0.21%	377	0	377	23	400
345 4104-701 Youth & Family FSP Svcs	9.00	0.94%	1,697	0	1,697	103	1,800
346 4104-702 Youth & Family Non-FSP Sv	2.00	0.21%	377	0	377	23	400
347 4104-704 Adult FSP Svcs	7.00	0.73%	1,320	0	1,320	80	1,400
348 4104-705 Adult Non FSP Svcs	11.00	1.15%	2,074	0	2,074	126	2,200
349 4104-706 Ethnic Outreach Svcs	7.00	0.73%	1,320	0	1,320	80	1,400
350 4104-712 Community Prevention team	5.00	0.52%	943	0	943	57	1,000
351 4104-717 Administrative	1.00	0.10%	189	0	189	11	200
<b>Subtotal</b>	<b>957.15</b>	<b>100.00%</b>	<b>180,503</b>	<b>0</b>	<b>180,503</b>	<b>10,850</b>	<b>191,353</b>
Direct Bills					0		0
<b>Total</b>					<b>\$180,503</b>		<b>\$191,353</b>

Basis Units: Number of Employees

Source:

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

**Departmental Assistance Allocations**

**Dept:5 1102 County Administrator**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 1102 County Administrator	6.81	0.71%	\$1,449	\$0	\$1,449	\$0	\$1,449
6 1201 Auditor-Controller	10.58	1.11%	2,251	0	2,251	136	2,387
7 1202 Treasurer-Tax Collector	8.23	0.86%	1,752	0	1,752	106	1,858
8 1205 General Services Department	8.04	0.84%	1,711	0	1,711	104	1,814
9 1301 County Counsel	4.92	0.51%	1,048	0	1,048	63	1,111
10 1401 Human Resources	8.81	0.92%	1,874	0	1,874	113	1,988
11 1700 Building Maintenance	22.54	2.35%	4,797	0	4,797	290	5,087
12 1101 Board of Supervisors	6.00	0.63%	1,277	0	1,277	77	1,354
13 1105 Clerk of the Board	2.00	0.21%	426	0	426	26	451
14 1203 Assessor	16.12	1.68%	3,430	0	3,430	208	3,637
15 1204 Revenue Collection	1.00	0.10%	213	0	213	13	226
16 1502 Elections	6.96	0.73%	1,482	0	1,482	90	1,571
17 1600 Sheriff-Communications	16.85	1.76%	3,585	0	3,585	217	3,802
18 1920 Engineering Services	5.85	0.61%	1,244	0	1,244	75	1,319
22 2103 Sheriff's Court Bailiffs	9.46	0.99%	2,014	0	2,014	122	2,135
23 2106 Public Defender	1.81	0.19%	385	0	385	23	408
26 2125-01 DA-Criminal Division	13.31	1.39%	2,832	0	2,832	171	3,004
29 2201 Sheriff-Coroner	51.42	5.37%	10,944	0	10,944	663	11,606
31 2208 Sheriff-Live Oak Contract	9.12	0.95%	1,940	0	1,940	117	2,057
32 2301 Sheriff-County Jail	51.58	5.39%	10,976	0	10,976	665	11,641
34 2304 Probation	42.15	4.40%	8,971	0	8,971	543	9,514
37 2401 Emergency Services	2.96	0.31%	630	0	630	38	668
38 2402 Fire Services Administration	1.00	0.10%	213	0	213	13	226
39 2601 Agricultural Commissioner	18.85	1.97%	4,011	0	4,011	243	4,254
40 2706 Recorder	7.69	0.80%	1,637	0	1,637	99	1,736
41 2709 Pub. Guardian/Conservator	3.27	0.34%	696	0	696	42	738
43 2721 Development Services	9.19	0.96%	1,956	0	1,956	118	2,075
44 2724-24 Planning & Building	3.69	0.39%	786	0	786	48	833
45 2724-31 Community Services Building	1.54	0.16%	327	0	327	20	347
46 2724-32 Code Enforcement Svcs	1.73	0.18%	368	0	368	22	391
47 2725 Environmental Health	6.00	0.63%	1,277	0	1,277	77	1,354
48 2726 Animal Control	1.00	0.10%	213	0	213	13	226
50 3100 Road	21.77	2.27%	4,633	0	4,633	280	4,913
54 4103-10 Health	13.65	1.43%	2,906	0	2,906	176	3,082
56 4120-00 Human Services Admin	14.46	1.51%	3,078	0	3,078	186	3,264
57 4580 Fleet Management ISF	3.58	0.37%	761	0	761	46	807
58 4581 Information Technology ISF	14.92	1.56%	3,176	0	3,176	192	3,368
60 4591 Workers' Comp. Ins. ISF	1.00	0.10%	213	0	213	13	226
65 6201 County Library	13.69	1.43%	2,914	0	2,914	176	3,090
66 6301 Bi-County Farm Advisor	2.12	0.22%	450	0	450	27	477
68 7201 Community Memorial Museum	3.65	0.38%	778	0	778	47	825
70 0112 Child Supp Serv Reimb/Adjustme	6.54	0.68%	1,391	0	1,391	84	1,476

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

**Departmental Assistance Allocations**

Dept:5 1102 County Administrator

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
73 0184 Sheriff Inmate Welfare	1.00	0.10%	\$213	\$0	\$213	\$13	\$226
82 0305 County Service Area F	19.65	2.05%	4,183	0	4,183	253	4,436
102 2125-08 DA-Criminal Investigation	6.08	0.63%	1,293	0	1,293	78	1,372
104 2125-72 Local Community Correction A	1.00	0.10%	213	0	213	13	226
105 2127-00 Victim Services	7.00	0.73%	1,490	0	1,490	90	1,580
106 2202 Net 5-Sheriff	2.04	0.21%	434	0	434	26	460
115 4102-01 Mental Health-Admin Support	31.88	3.33%	6,786	0	6,786	411	7,196
117 4102-03 Mental Health-Crisis Clinic	27.77	2.90%	5,910	0	5,910	358	6,268
119 4102-07 Mental Health-Inpatient	33.46	3.50%	7,121	0	7,121	431	7,552
127 4102-16 Mental Health-Outpatient/Adu	12.15	1.27%	2,587	0	2,587	157	2,743
128 4102-17 Mental Health-Outpatient/Chik	22.85	2.39%	4,862	0	4,862	294	5,156
133 4102-26 Mental Health-Sutter County E	3.88	0.41%	827	0	827	50	877
141 4102-41 Mental Health-Alcohol Admin	1.00	0.10%	213	0	213	13	226
144 4102-48 Mental Health-Sutter Co CW I	1.38	0.14%	295	0	295	18	313
146 4102-51 Mental Health-OFC	2.96	0.31%	630	0	630	38	668
149 4102-54 Mental Health-First Steps	4.23	0.44%	900	0	900	55	955
153 4102-65 Mental Health-UR/QI Program	6.73	0.70%	1,432	0	1,432	87	1,519
155 4102-72 Mental Health-Local Comm Co	2.58	0.27%	548	0	548	33	582
158 4102-82 Mental Health-Forensic	4.00	0.42%	851	0	851	52	903
160 4102-702 Mental Health-Youth & Fam	0.62	0.06%	131	0	131	8	139
161 4102-704 Mental Health-Adult FSP Ser	1.04	0.11%	221	0	221	13	234
162 4102-705 Mental Health-Adult Non-FSP	0.54	0.06%	115	0	115	7	122
165 4102-712 Mental Health-Community Pr	0.73	0.08%	156	0	156	9	165
172 4103-20 Health-CCS	4.92	0.51%	1,048	0	1,048	63	1,111
174 4103-26 Health-MCH	2.00	0.21%	426	0	426	26	451
176 4103-30 Health-Nursing Admin	2.00	0.21%	426	0	426	26	451
177 4103-31 Health-CHDP	1.00	0.10%	213	0	213	13	226
178 4103-33 Health-CMSP Local Health Cc	1.00	0.10%	213	0	213	13	226
179 4103-35 Health-Field Nursing	1.00	0.10%	213	0	213	13	226
180 4103-36 Health-Bioterrorism	2.00	0.21%	426	0	426	26	451
182 4103-38 Health-Acute Communicable I	5.73	0.60%	1,220	0	1,220	74	1,293
183 4103-39 Health-Immunization Grant	2.00	0.21%	426	0	426	26	451
184 4103-40 Health-WIC Nutrition	8.12	0.85%	1,727	0	1,727	105	1,832
196 4103-60 Health-Health Education	2.35	0.25%	499	0	499	30	530
199 4103-66 Health-Supp Nutritional Asst F	1.00	0.10%	213	0	213	13	226
202 4103-69 Health - Oral Care	1.00	0.10%	213	0	213	13	226
207 4103-99 Health-Tobacco Control	3.00	0.31%	638	0	638	39	677
210 4120-12 Children & Families	5.00	0.52%	1,064	0	1,064	64	1,128
212 4121-758 Homeless Better Way Prog	9.62	1.00%	2,046	0	2,046	124	2,170
225 5101-05 Welfare-Social Workers Empy	17.96	1.88%	3,822	0	3,822	231	4,054
227 5101-07 Welfare-Program Support	5.92	0.62%	1,261	0	1,261	76	1,337
228 5101-10 Welfare-Admin Support	8.00	0.84%	1,703	0	1,703	103	1,806

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

**Departmental Assistance Allocations**

Dept:5 1102 County Administrator

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
229 5101-15 Welfare-Public Authority	3.81	0.40%	\$810	\$0	\$810	\$49	\$859
230 5101-20 Welfare-Social Services	30.31	3.17%	6,450	0	6,450	390	6,840
232 5101-30 Welfare-Eligibility & Nonservic	103.35	10.80%	21,994	0	21,994	1,332	23,325
233 5101-35 Welfare-Welfare Fraud	4.77	0.50%	1,015	0	1,015	61	1,076
235 5101-45 Welfare-Adults	9.69	1.01%	2,063	0	2,063	125	2,188
243 6201-35 Library-Literacy Prg	1.88	0.20%	401	0	401	24	425
266 6401 Fairview Cemetery	1.00	0.10%	213	0	213	13	226
267 6402 Live Oak Cemetery	1.92	0.20%	409	0	409	25	434
271 6406 Sutter Cemetery	12.08	1.26%	2,570	0	2,570	156	2,726
273 6416 Live Oak Cemetery Specl Assess	1.46	0.15%	311	0	311	19	330
277 6426 Levee District #1	3.42	0.36%	728	0	728	44	773
329 4103-92 COVID19 Elc Enhncng Det	3.12	0.33%	663	0	663	40	703
339 4121-763 Homeless Sv ESG-CV2	1.31	0.14%	278	0	278	17	295
343 4103-72 CDPH Dis WF Develop	1.00	0.10%	213	0	213	13	226
344 4104-42 Prevention	2.00	0.21%	426	0	426	26	451
345 4104-701 Youth & Family FSP Svcs	9.00	0.94%	1,915	0	1,915	116	2,031
346 4104-702 Youth & Family Non-FSP Sv	2.00	0.21%	426	0	426	26	451
347 4104-704 Adult FSP Svcs	7.00	0.73%	1,490	0	1,490	90	1,580
348 4104-705 Adult Non FSP Svcs	11.00	1.15%	2,341	0	2,341	142	2,483
349 4104-706 Ethnic Outreach Svcs	7.00	0.73%	1,490	0	1,490	90	1,580
350 4104-712 Community Prevention team	5.00	0.52%	1,064	0	1,064	64	1,128
351 4104-717 Administrative	1.00	0.10%	213	0	213	13	226
<b>Subtotal</b>	<b>957.15</b>	<b>100.00%</b>	<b>203,697</b>	<b>0</b>	<b>203,697</b>	<b>12,245</b>	<b>215,942</b>
Direct Bills					0		0
<b>Total</b>					<b>\$203,697</b>		<b>\$215,942</b>

Basis Units: Number of Employees

Source:

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

**Direct Identified Costs Allocations**

Dept:5 1102 County Administrator

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
29 2201 Sheriff-Coroner	1,340.34	8.97%	\$3,603	\$0	\$3,603	\$217	\$3,820
54 4103-10 Health	1,217.16	8.14%	3,272	0	3,272	197	3,469
56 4120-00 Human Services Admin	841.51	5.63%	2,262	0	2,262	136	2,398
331 4121-00 Homeless Services	11,549.91	77.26%	31,050	0	31,050	1,867	32,917
<b>Subtotal</b>	<b>14,948.92</b>	<b>100.00%</b>	<b>40,188</b>	<b>0</b>	<b>40,188</b>	<b>2,416</b>	<b>42,604</b>
Direct Bills					0		0
<b>Total</b>					<b>\$40,188</b>		<b>\$42,604</b>

Basis Units: Direct Costs  
 Source:

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

**Allocation Summary**

**Dept:5 1102 County Administrator**

Department	Personnel/Budget Prep	Departmental Assistance	Direct Identified Costs	COVID-19	General Govt	Total
5 1102 County Administrator	\$1,284	\$1,449	\$0	\$0	\$0	\$2,733
6 1201 Auditor-Controller	2,115	2,387	0	0	0	4,503
7 1202 Treasurer-Tax Collector	1,646	1,858	0	0	0	3,504
8 1205 General Services Department	1,608	1,814	0	0	0	3,422
9 1301 County Counsel	985	1,111	0	0	0	2,096
10 1401 Human Resources	1,762	1,988	0	0	0	3,749
11 1700 Building Maintenance	4,508	5,087	0	0	0	9,595
12 1101 Board of Supervisors	1,200	1,354	0	0	0	2,554
13 1105 Clerk of the Board	400	451	0	0	0	851
14 1203 Assessor	3,223	3,637	0	0	0	6,860
15 1204 Revenue Collection	200	226	0	0	0	426
16 1502 Elections	1,392	1,571	0	0	0	2,964
17 1600 Sheriff-Communications	3,369	3,802	0	0	0	7,171
18 1920 Engineering Services	1,169	1,319	0	0	0	2,489
22 2103 Sheriff's Court Bailiffs	1,892	2,135	0	0	0	4,028
23 2106 Public Defender	362	408	0	0	0	770
26 2125-01 DA-Criminal Division	2,662	3,004	0	0	0	5,665
29 2201 Sheriff-Coroner	10,285	11,606	3,820	0	0	25,711
31 2208 Sheriff-Live Oak Contract	1,823	2,057	0	0	0	3,880
32 2301 Sheriff-County Jail	10,315	11,641	0	0	0	21,956
34 2304 Probation	8,431	9,514	0	0	0	17,945
37 2401 Emergency Services	592	668	0	0	0	1,261
38 2402 Fire Services Administration	200	226	0	0	0	426
39 2601 Agricultural Commissioner	3,769	4,254	0	0	0	8,023
40 2706 Recorder	1,538	1,736	0	0	0	3,275
41 2709 Pub. Guardian/Conservator	654	738	0	0	0	1,392
43 2721 Development Services	1,838	2,075	0	0	0	3,913
44 2724-24 Planning & Building	738	833	0	0	0	1,572
45 2724-31 Community Services Building	308	347	0	0	0	655
46 2724-32 Code Enforcement Svcs	346	391	0	0	0	737
47 2725 Environmental Health	1,200	1,354	0	0	0	2,554
48 2726 Animal Control	200	226	0	0	0	426
50 3100 Road	4,354	4,913	0	0	0	9,267
54 4103-10 Health	2,731	3,082	3,469	0	0	9,281
56 4120-00 Human Services Admin	2,892	3,264	2,398	0	0	8,555
57 4580 Fleet Management ISF	715	807	0	0	0	1,523
58 4581 Information Technology ISF	2,985	3,368	0	0	0	6,353
60 4591 Workers' Comp. Ins. ISF	200	226	0	0	0	426
65 6201 County Library	2,738	3,090	0	0	0	5,829
66 6301 Bi-County Farm Advisor	423	477	0	0	0	901
68 7201 Community Memorial Museum	731	825	0	0	0	1,555

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

**Allocation Summary**

Dept:5 1102 County Administrator

Department	Personnel/Budget Prep	Departmental Assistance	Direct Identified Costs	COVID-19	General Govt	Total
70 0112 Child Supp Serv Reimb/Adjustme	\$1,308	\$1,476	\$0	\$0	\$0	\$2,783
73 0184 Sheriff Inmate Welfare	200	226	0	0	0	426
82 0305 County Service Area F	3,931	4,436	0	0	0	8,367
102 2125-08 DA-Criminal Investigation	1,215	1,372	0	0	0	2,587
104 2125-72 Local Community Correction A	200	226	0	0	0	426
105 2127-00 Victim Services	1,400	1,580	0	0	0	2,980
106 2202 Net 5-Sheriff	408	460	0	0	0	868
115 4102-01 Mental Health-Admin Support	6,377	7,196	0	0	0	13,573
117 4102-03 Mental Health-Crisis Clinic	5,554	6,268	0	0	0	11,821
119 4102-07 Mental Health-Inpatient	6,692	7,552	0	0	0	14,245
127 4102-16 Mental Health-Outpatient/Adu	2,431	2,743	0	0	0	5,174
128 4102-17 Mental Health-Outpatient/Chik	4,569	5,156	0	0	0	9,726
133 4102-26 Mental Health-Sutter County E	777	877	0	0	0	1,654
141 4102-41 Mental Health-Alcohol Admin	200	226	0	0	0	426
144 4102-48 Mental Health-Sutter Co CW C	277	313	0	0	0	589
146 4102-51 Mental Health-OFC	592	668	0	0	0	1,261
149 4102-54 Mental Health-First Steps	846	955	0	0	0	1,801
153 4102-65 Mental Health-UR/QI Program	1,346	1,519	0	0	0	2,865
155 4102-72 Mental Health-Local Comm Cc	515	582	0	0	0	1,097
158 4102-82 Mental Health-Forensic	800	903	0	0	0	1,703
160 4102-702 Mental Health-Yourth & Fam	123	139	0	0	0	262
161 4102-704 Mental Health-Adult FSP Ser	208	234	0	0	0	442
162 4102-705 Mental Health-Adult Non-FSP	108	122	0	0	0	229
165 4102-712 Mental Health-Community Pr	146	165	0	0	0	311
172 4103-20 Health-CCS	985	1,111	0	0	0	2,096
174 4103-26 Health-MCH	400	451	0	0	0	851
176 4103-30 Health-Nursing Admin	400	451	0	0	0	851
177 4103-31 Health-CHDP	200	226	0	0	0	426
178 4103-33 Health-CMSP Local Health Cc	200	226	0	0	0	426
179 4103-35 Health-Field Nursing	200	226	0	0	0	426
180 4103-36 Health-Bioterrorism	400	451	0	0	0	851
182 4103-38 Health-Acute Communicable I	1,146	1,293	0	0	0	2,440
183 4103-39 Health-Immunization Grant	400	451	0	0	0	851
184 4103-40 Health-WIC Nutrition	1,623	1,832	0	0	0	3,455
196 4103-60 Health-Health Education	469	530	0	0	0	999
199 4103-66 Health-Supp Nutritional Asst F	200	226	0	0	0	426
202 4103-69 Health - Oral Care	200	226	0	0	0	426
207 4103-99 Health-Tobacco Control	600	677	0	0	0	1,277
210 4120-12 Children & Families	1,000	1,128	0	0	0	2,128
212 4121-758 Homeless Better Way Prog	1,923	2,170	0	0	0	4,093
225 5101-05 Welfare-Social Workers Empy	3,592	4,054	0	0	0	7,646

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

**Allocation Summary**

Dept:5 1102 County Administrator

Department	Personnel/Budget Prep	Departmental Assistance	Direct Identified Costs	COVID-19	General Govt	Total
227 5101-07 Welfare-Program Support	\$1,185	\$1,337	\$0	\$0	\$0	\$2,521
228 5101-10 Welfare-Admin Support	1,600	1,806	0	0	0	3,406
229 5101-15 Welfare-Public Authority	762	859	0	0	0	1,621
230 5101-20 Welfare-Social Services	6,062	6,840	0	0	0	12,902
232 5101-30 Welfare-Eligibility & Nonservic	20,669	23,325	0	0	0	43,994
233 5101-35 Welfare-Welfare Fraud	954	1,076	0	0	0	2,030
235 5101-45 Welfare-Adults	1,938	2,188	0	0	0	4,126
243 6201-35 Library-Literacy Prg	377	425	0	0	0	802
266 6401 Fairview Cemetery	200	226	0	0	0	426
267 6402 Live Oak Cemetery	385	434	0	0	0	819
271 6406 Sutter Cemetery	2,415	2,726	0	0	0	5,141
273 6416 Live Oak Cemetery Specl Assess	292	330	0	0	0	622
277 6426 Levee District #1	685	773	0	0	0	1,457
329 4103-92 COVID19 Elc Enhncng Det	623	703	0	0	0	1,326
331 4121-00 Homeless Services	0	0	32,917	0	0	32,917
339 4121-763 Homeless Sv ESG-CV2	262	295	0	0	0	557
343 4103-72 CDPH Dis WF Develop	200	226	0	0	0	426
344 4104-42 Prevention	400	451	0	0	0	851
345 4104-701 Youth & Family FSP Svcs	1,800	2,031	0	0	0	3,831
346 4104-702 Youth & Family Non-FSP Sv	400	451	0	0	0	851
347 4104-704 Adult FSP Svcs	1,400	1,580	0	0	0	2,980
348 4104-705 Adult Non FSP Svcs	2,200	2,483	0	0	0	4,683
349 4104-706 Ethnic Outreach Svcs	1,400	1,580	0	0	0	2,980
350 4104-712 Community Prevention team	1,000	1,128	0	0	0	2,128
351 4104-717 Administrative	200	226	0	0	0	426
<b>Total</b>	<b>\$191,353</b>	<b>\$215,942</b>	<b>\$42,604</b>	<b>\$0</b>	<b>\$0</b>	<b>\$449,899</b>

DRAFT

## 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.
5. Internal Audit function evaluates and monitors internal controls and performs compliance audits for the County.
6. General Government are general activities that are required to carry out the overall responsibilities of local governments but do not benefit any department, this also includes property tax assessment roll maintenance, accounting for various types of benefit assessments, special assessments, and bonds.
7. The Administration function is time spent on departmental activities for a common or joint purpose benefiting more than one fund or department.
8. COVID-19 function is time spent on activities that pertain to the COVID-19 public health emergency.

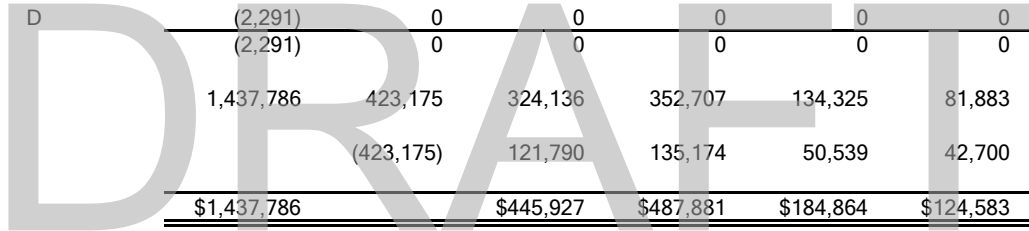
**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

**A. Department Costs**

**Dept:6 1201 Auditor-Controller**

Description		Amount	General Admin	Departmental Accounting	Payroll Accounting	Claims Accounting	Internal Audit- County Wide	Direct Identified	COVID-19	General Govt
<b>Personnel Costs</b>										
Salaries	S1	756,344	254,132	144,537	160,421	59,978	50,675	0	756	85,845
<i>Salary % Split</i>			<i>33.60%</i>	<i>19.11%</i>	<i>21.21%</i>	<i>7.93%</i>	<i>6.70%</i>	<i>.00%</i>	<i>.10%</i>	<i>11.35%</i>
Benefits	S	446,440	150,004	85,315	94,690	35,403	29,911	0	446	50,671
<b>Subtotal - Personnel Costs</b>		<b>1,202,784</b>	<b>404,135</b>	<b>229,852</b>	<b>255,110</b>	<b>95,381</b>	<b>80,587</b>	<b>0</b>	<b>1,203</b>	<b>136,516</b>
<b>Services &amp; Supplies Cost</b>										
Service & Supplies	S	85,126	28,602	16,268	18,055	6,751	5,703	0	85	9,662
Direct IT Costs	P	228,095	0	83,455	85,578	34,451	0	0	0	24,610
Intrafund Costs	S	615	207	118	131	49	41	0	1	70
Other Charges	S	100	34	19	21	8	7	0	0	11
Transfers Out	S	8,820	2,964	1,686	1,871	699	591	0	9	1,001
Revenues	P	(49,759)	0	0	0	0	(2,500)	0	0	(47,259)
Misc Revenue	S	(37,996)	(12,767)	(7,261)	(8,059)	(3,013)	(2,546)	0	(38)	(4,312)
Equipment Replacement	D	2,291	0	0	0	0	0	0	0	0
<b>Subtotal - Services &amp; Supplies</b>		<b>237,294</b>	<b>19,040</b>	<b>94,284</b>	<b>97,597</b>	<b>38,945</b>	<b>1,297</b>	<b>0</b>	<b>57</b>	<b>(16,217)</b>
<b>Department Cost Total</b>		<b>1,440,077</b>	<b>423,175</b>	<b>324,136</b>	<b>352,707</b>	<b>134,325</b>	<b>81,883</b>	<b>0</b>	<b>1,259</b>	<b>120,299</b>
<b>Adjustments to Cost</b>										
Equipment Replacement	D	(2,291)	0	0	0	0	0	0	0	0
<b>Subtotal - Adjustments</b>		<b>(2,291)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Costs After Adjustments</b>		<b>1,437,786</b>	<b>423,175</b>	<b>324,136</b>	<b>352,707</b>	<b>134,325</b>	<b>81,883</b>	<b>0</b>	<b>1,259</b>	<b>120,299</b>
General Admin Distribution			(423,175)	121,790	135,174	50,539	42,700	0	637	72,335
<b>Grand Total</b>		<b>\$1,437,786</b>		<b>\$445,927</b>	<b>\$487,881</b>	<b>\$184,864</b>	<b>\$124,583</b>	<b>\$0</b>	<b>\$1,897</b>	<b>\$192,634</b>
								not allocated	not allocated	not allocated



**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

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

Dept:6 1201 Auditor-Controller

Department	First Incoming	Second Incoming	Departmental Accounting	Payroll Accounting	Claims Accounting	Internal Audit-County Wide	Direct Identified	COVID-19	General Govt
1 1160 Civic Center	\$9,067	\$0	\$2,610	\$2,896	\$1,083	\$915	\$0	\$14	\$1,550
1 Courthouse East	202	0	58	64	24	20	0	0	34
Subtotal - Building Occupancy	9,269	0	2,668	2,961	1,107	935	0	14	1,584
2 Equip Deprec	20,556	0	5,916	6,566	2,455	2,074	0	31	3,514
Subtotal - Equipment Depreciation	20,556	0	5,916	6,566	2,455	2,074	0	31	3,514
3 Tax Assessment	676	0	195	216	81	68	0	1	116
Subtotal - Tax Assessment	676	0	195	216	81	68	0	1	116
4 External Audit	260	0	75	83	31	26	0	0	44
Subtotal - External Audit	260	0	75	83	31	26	0	0	44
5 Personnel/Budget Prep	1,995	121	609	676	253	213	0	3	362
5 Departmental Assistance	2,251	136	687	763	285	241	0	4	408
Subtotal - 1102 County Administrator	4,246	257	1,296	1,438	538	454	0	7	770
6 Departmental Accounting	0	4,214	1,213	1,346	503	425	0	6	720
6 Payroll Accounting	0	5,515	1,587	1,762	659	556	0	8	943
6 Claims Accounting	0	1,293	372	413	154	130	0	2	221
6 Internal Audit-County Wide	0	1,252	360	400	150	126	0	2	214
Subtotal - 1201 Auditor-Controller	0	12,274	3,532	3,921	1,466	1,238	0	18	2,098
8 Purchasing	0	185	53	59	22	19	0	0	32
Subtotal - 1205 General Services Depa	0	185	53	59	22	19	0	0	32
9 Legal Assistance	0	1,801	518	575	215	182	0	3	308
Subtotal - 1301 County Counsel	0	1,801	518	575	215	182	0	3	308
10 Employee/Labor Relations	0	6,835	1,967	2,183	816	690	0	10	1,168
10 Recruitment/Class Non-MSS	0	6,075	1,748	1,940	725	613	0	9	1,038
Subtotal - 1401 Human Resources	0	12,909	3,715	4,124	1,542	1,303	0	19	2,207
11 Maintenance	0	25,182	7,247	8,044	3,007	2,541	0	38	4,304
11 Grounds	0	15,289	4,400	4,884	1,826	1,543	0	23	2,613

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

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

Dept:6 1201 Auditor-Controller

Department	First Incoming	Second Incoming	Departmental Accounting	Payroll Accounting	Claims Accounting	Internal Audit- County Wide	Direct Identified	COVID-19	General Govt
11 Custodial	\$0	\$39,997	\$11,511	\$12,776	\$4,777	\$4,036	\$0	\$60	\$6,837
11 Direct Expenditure	0	1,554	447	496	186	157	0	2	266
Subtotal - 1700 Building Maintenance	0	82,023	23,606	26,200	9,796	8,276	0	124	14,020
<b>Total Incoming</b>	<b>35,007</b>	<b>109,449</b>	<b>41,575</b>	<b>46,143</b>	<b>17,252</b>	<b>14,576</b>	<b>0</b>	<b>218</b>	<b>24,692</b>
<b>C. Total Allocated</b>		<b>\$1,582,242</b>	<b>\$487,501</b>	<b>\$534,024</b>	<b>\$202,116</b>	<b>\$139,159</b>	<b>\$0</b>	<b>\$2,114</b>	<b>\$217,327</b>
			30.81%	33.75%	12.77%	8.80%		0.13%	13.74%

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

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	1,378,972.00	0.84%	\$3,827	\$0	\$3,827	\$0	\$3,827
6 1201 Auditor-Controller	1,518,296.00	0.92%	4,214	0	4,214	0	4,214
7 1202 Treasurer-Tax Collector	953,303.00	0.58%	2,646	0	2,646	186	2,832
8 1205 General Services Department	954,245.00	0.58%	2,649	0	2,649	186	2,835
9 1301 County Counsel	837,587.00	0.51%	2,325	0	2,325	163	2,488
10 1401 Human Resources	1,167,913.00	0.71%	3,242	0	3,242	228	3,470
11 1700 Building Maintenance	3,135,353.00	1.91%	8,702	0	8,702	612	9,314
12 1101 Board of Supervisors	607,761.00	0.37%	1,687	0	1,687	119	1,806
14 1203 Assessor	2,048,852.00	1.25%	5,687	0	5,687	400	6,087
16 1502 Elections	1,283,756.00	0.78%	3,563	0	3,563	251	3,814
17 1600 Sheriff-Communications	2,496,125.00	1.52%	6,928	0	6,928	487	7,415
18 1920 Engineering Services	1,211,482.00	0.74%	3,363	0	3,363	236	3,599
19 1922 Water Resources	453,876.00	0.28%	1,260	0	1,260	89	1,348
22 2103 Sheriff's Court Bailiffs	1,166,713.00	0.71%	3,238	0	3,238	228	3,466
23 2106 Public Defender	936,551.00	0.57%	2,599	0	2,599	183	2,782
24 2112 Consolidated Courts	478,970.00	0.29%	1,329	0	1,329	93	1,423
26 2125-01 DA-Criminal Division	2,710,599.00	1.65%	7,524	0	7,524	529	8,053
29 2201 Sheriff-Coroner	8,863,881.00	5.40%	24,603	0	24,603	1,730	26,333
30 2205 Sheriff-Boat Patrol	290,670.00	0.18%	807	0	807	57	864
31 2208 Sheriff-Live Oak Contract	1,609,046.00	0.98%	4,466	0	4,466	314	4,780
32 2301 Sheriff-County Jail	9,075,762.00	5.52%	25,191	0	25,191	1,771	26,962
34 2304 Probation	7,066,888.00	4.30%	19,615	0	19,615	1,379	20,994
36 2310 Public Administrator	24.00	0.00%	0	0	0	0	0
37 2401 Emergency Services	907,447.00	0.55%	2,519	0	2,519	177	2,696
38 2402 Fire Services Administration	286,344.00	0.17%	795	0	795	56	851
39 2601 Agricultural Commissioner	2,611,559.00	1.59%	7,249	0	7,249	510	7,758
40 2706 Recorder	793,313.00	0.48%	2,202	0	2,202	155	2,357
41 2709 Pub. Guardian/Conservator	440,865.00	0.27%	1,224	0	1,224	86	1,310
42 2710 County Clerk	292,642.00	0.18%	812	0	812	57	869
43 2721 Development Services	994,747.00	0.61%	2,761	0	2,761	194	2,955
44 2724-24 Planning & Building	680,567.00	0.41%	1,889	0	1,889	133	2,022
45 2724-31 Community Services Building	487,069.00	0.30%	1,352	0	1,352	95	1,447
46 2724-32 Code Enforcement Svcs	312,428.00	0.19%	867	0	867	61	928
47 2725 Environmental Health	914,037.00	0.56%	2,537	0	2,537	178	2,715
48 2726 Animal Control	89,784.00	0.05%	249	0	249	18	267
49 2727 CUPA	24,367.00	0.01%	68	0	68	5	72
50 3100 Road	4,517,686.00	2.75%	12,539	0	12,539	882	13,421
53 4102-00 Mental Health	488,901.00	0.30%	1,357	0	1,357	95	1,452
54 4103-10 Health	1,343,372.52	0.82%	3,729	0	3,729	262	3,991
56 4120-00 Human Services Admin	3,005,007.00	1.83%	8,341	0	8,341	587	8,927
57 4580 Fleet Management ISF	693,619.00	0.42%	1,925	0	1,925	135	2,061
58 4581 Information Technology ISF	3,220,641.00	1.96%	8,939	0	8,939	629	9,568

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

Departmental Accounting Allocations

Dept:6 1201 Auditor-Controller

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
59 4590 Liability Insurance ISF	2,094,452.00	1.27%	\$5,813	\$0	\$5,813	\$409	\$6,222
60 4591 Workers' Comp. Ins. ISF	2,876,452.00	1.75%	7,984	0	7,984	561	8,545
61 4595 Employee Wellness Services	330,294.00	0.20%	917	0	917	64	981
63 5101-00 Welfare	785,723.00	0.48%	2,181	0	2,181	153	2,334
64 5200 IHSS Public Authority	373,962.00	0.23%	1,038	0	1,038	73	1,111
65 6201 County Library	1,627,658.00	0.99%	4,518	0	4,518	318	4,835
66 6301 Bi-County Farm Advisor	276,109.00	0.17%	766	0	766	54	820
67 7101 Parks and Recreation	84,378.00	0.05%	234	0	234	16	251
68 7201 Community Memorial Museum	301,462.00	0.18%	837	0	837	59	896
69 7203 Vets Memorial Community Bldg	21,314.00	0.01%	59	0	59	4	63
70 0112 Child Supp Serv Reimb/Adjustme	877,976.00	0.53%	2,437	0	2,437	171	2,608
73 0184 Sheriff Inmate Welfare	268,951.00	0.16%	747	0	747	52	799
75 0252 Emergency Medical Service	112,539.00	0.07%	312	0	312	22	334
81 0301 County Service Area G	880,481.00	0.54%	2,444	0	2,444	172	2,616
82 0305 County Service Area F	3,534,745.00	2.15%	9,811	0	9,811	690	10,501
83 0309 County Service Area C	65,602.00	0.04%	182	0	182	13	195
84 0311 County Service Area D	151,311.00	0.09%	420	0	420	30	450
85 0320 Sutter County Water Agency	146.00	0.00%	0	0	0	0	0
86 0321 Lo Canal Operations & Maintence	128,505.00	0.08%	357	0	357	25	382
87 0326 County Water Zone #4	13.00	0.00%	0	0	0	0	0
88 0327 County Water Zone #5	30.00	0.00%	0	0	0	0	0
89 0329 County Water Zone #7	11.00	0.00%	0	0	0	0	0
90 0330 County Water Zone #8	1.00	0.00%	0	0	0	0	0
91 0340 Co Consolid St Lighting District	47,769.00	0.03%	133	0	133	9	142
92 0395 Rio Ramaza Comm. Serv District	32,173.00	0.02%	89	0	89	6	96
93 1103 Non-Departmental Expense	442,017.00	0.27%	1,227	0	1,227	86	1,313
97 1911 General Insurance & Bonds	176,412.00	0.11%	490	0	490	34	524
98 1923 Flood Control	24,000.00	0.01%	67	0	67	5	71
99 2104 Grand Jury	32,976.00	0.02%	92	0	92	6	98
102 2125-08 DA-Criminal Investigation	1,070,462.00	0.65%	2,971	0	2,971	209	3,180
104 2125-72 Local Community Correction A	171,721.00	0.10%	477	0	477	34	510
105 2127-00 Victim Services	771,264.00	0.47%	2,141	0	2,141	151	2,291
106 2202 Net 5-Sheriff	150,400.00	0.09%	417	0	417	29	447
107 2204 Sheriff's Trn Cnt	17,967.00	0.01%	50	0	50	4	53
109 2303 Delinquency Prevention Commis	1,112.00	0.00%	3	0	3	0	3
111 2703 Fish & Game Propagation	1,380.00	0.00%	4	0	4	0	4
114 3000 Urban area Resident St Lightning	24,049.00	0.01%	67	0	67	5	71
115 4102-01 Mental Health-Admin Support	4,942,454.00	3.01%	13,718	0	13,718	965	14,683
117 4102-03 Mental Health-Crisis Clinic	3,240,069.00	1.97%	8,993	0	8,993	632	9,626
118 4102-04 Mental Health-Community Ser	8,913.00	0.01%	25	0	25	2	26
119 4102-07 Mental Health-Inpatient	4,743,500.00	2.89%	13,166	0	13,166	926	14,092
127 4102-16 Mental Health-Outpatient/Adu	2,723,737.00	1.66%	7,560	0	7,560	532	8,092

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

Departmental Accounting Allocations

Dept:6 1201 Auditor-Controller

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
128 4102-17 Mental Health-Outpatient/Chik	4,417,168.00	2.69%	\$12,260	\$0	\$12,260	\$862	\$13,122
133 4102-26 Mental Health-Sutter County E	496,807.00	0.30%	1,379	0	1,379	97	1,476
141 4102-41 Mental Health-Alcohol Admin	1,057,441.00	0.64%	2,935	0	2,935	206	3,141
142 4102-42 Mental Health-Prevention	296,781.00	0.18%	824	0	824	58	882
144 4102-48 Mental Health-Sutter Co CW I	147,766.00	0.09%	410	0	410	29	439
146 4102-51 Mental Health-OFC	396,287.00	0.24%	1,100	0	1,100	77	1,177
149 4102-54 Mental Health-First Steps	576,419.00	0.35%	1,600	0	1,600	113	1,712
150 4102-58 Mental Health-Drug Court SC	21,644.00	0.01%	60	0	60	4	64
153 4102-65 Mental Health-UR/QI Program	634,866.00	0.39%	1,762	0	1,762	124	1,886
155 4102-72 Mental Health-Local Comm Cc	210,937.00	0.13%	585	0	585	41	627
158 4102-82 Mental Health-Forensic	691,318.00	0.42%	1,919	0	1,919	135	2,054
159 4102-701 Mental Health-Youth and Far	2,850,579.00	1.74%	7,912	0	7,912	556	8,468
160 4102-702 Mental Health-Youth & Fam	672,184.00	0.41%	1,866	0	1,866	131	1,997
161 4102-704 Mental Health-Adult FSP Ser	1,435,086.00	0.87%	3,983	0	3,983	280	4,263
162 4102-705 Mental Health-Adult Non-FSP	2,403,460.00	1.46%	6,671	0	6,671	469	7,140
163 4102-706 Mental Health-Ethnic Outrea	905,803.00	0.55%	2,514	0	2,514	177	2,691
165 4102-712 Mental Health-Community Pr	1,693,755.00	1.03%	4,701	0	4,701	331	5,032
168 4102-716 Mental Health-Innovation	554,129.00	0.34%	1,538	0	1,538	108	1,646
169 4102-717 Mental Health-Administrative	238,759.00	0.15%	663	0	663	47	709
171 4103-15 Health-Vital Statistics	45,811.00	0.03%	127	0	127	9	136
172 4103-20 Health-CCS	479,903.00	0.29%	1,332	0	1,332	94	1,426
174 4103-26 Health-MCH	166,034.00	0.10%	461	0	461	32	493
175 4103-29 Health-Foster Care	129,451.00	0.08%	359	0	359	25	385
176 4103-30 Health-Nursing Admin	154,163.00	0.09%	428	0	428	30	458
177 4103-31 Health-CHDP	83,485.00	0.05%	232	0	232	16	248
178 4103-33 Health-CMSP Local Health Cc	137,997.00	0.08%	383	0	383	27	410
179 4103-35 Health-Field Nursing	196,629.00	0.12%	546	0	546	38	584
180 4103-36 Health-Bioterrorism	133,089.00	0.08%	369	0	369	26	395
181 4103-37 Health-Pandemic Flu Preparat	70,250.00	0.04%	195	0	195	14	209
182 4103-38 Health-Acute Communicable I	496,996.00	0.30%	1,379	0	1,379	97	1,476
183 4103-39 Health-Immunization Grant	182,501.00	0.11%	507	0	507	36	542
184 4103-40 Health-WIC Nutrition	690,015.00	0.42%	1,915	0	1,915	135	2,050
185 4103-43 Health-Homeland Security Gra	110.00	0.00%	0	0	0	0	0
186 4103-45 Health-WIC Breast Feeding P	72,388.00	0.04%	201	0	201	14	215
188 4103-50 Health-Laboratory	2,714.00	0.00%	8	0	8	1	8
189 4103-51 Health-AIDS Surveillance	18,665.00	0.01%	52	0	52	4	55
192 4103-55 Health-Lead Poisoning	49,367.00	0.03%	137	0	137	10	147
193 4103-56 Health-St Tuberculosis Grant	5,074.00	0.00%	14	0	14	1	15
196 4103-60 Health-Health Education	192,811.00	0.12%	535	0	535	38	573
198 4103-65 Health-Community Chronic Di	87,633.00	0.05%	243	0	243	17	260
199 4103-66 Health-Supp Nutritional Asst F	132,703.00	0.08%	368	0	368	26	394
202 4103-69 Health - Oral Care	190,507.00	0.12%	529	0	529	37	566

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

Departmental Accounting Allocations

Dept:6 1201 Auditor-Controller

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
203 4103-78 Health-Injury Prevention	14,688.00	0.01%	\$41	\$0	\$41	\$3	\$44
204 4103-81 Health-Public Health Clinic	57,557.00	0.04%	160	0	160	11	171
207 4103-99 Health-Tobacco Control	289,279.00	0.18%	803	0	803	56	859
210 4120-12 Children & Families	281.00	0.00%	1	0	1	0	1
212 4121-758 Homeless Better Way Prog	866,705.00	0.53%	2,406	0	2,406	169	2,575
213 4134-00 Jail Medical	3,411,039.00	2.08%	9,468	0	9,468	666	10,133
214 4134-72 Jail Medical-LCC	63,763.00	0.04%	177	0	177	12	189
220 4155 American Recovery Act	104,676.00	0.06%	291	0	291	20	311
222 4201 Non-County Providers	26,400.00	0.02%	73	0	73	5	78
223 4301 California Children's Services	16,293.00	0.01%	45	0	45	3	48
224 4400 Sutter Co Waterworks Dist #1	328,978.00	0.20%	913	0	913	64	977
225 5101-05 Welfare-Social Workers Empy	2,087,296.00	1.27%	5,794	0	5,794	407	6,201
226 5101-06 Family Urgent Response Syst	685,707.00	0.42%	1,903	0	1,903	134	2,037
227 5101-07 Welfare-Program Support	581,126.00	0.35%	1,613	0	1,613	113	1,726
228 5101-10 Welfare-Admin Support	1,261,093.00	0.77%	3,500	0	3,500	246	3,746
229 5101-15 Welfare-Public Authority	329,654.00	0.20%	915	0	915	64	979
230 5101-20 Welfare-Social Services	4,228,119.00	2.57%	11,736	0	11,736	825	12,561
232 5101-30 Welfare-Eligibility & Nonservic	10,186,936.00	6.20%	28,275	0	28,275	1,988	30,263
233 5101-35 Welfare-Welfare Fraud	463,246.00	0.28%	1,286	0	1,286	90	1,376
234 5101-40 Welfare-Clerical Support	17,024.00	0.01%	47	0	47	3	51
235 5101-45 Welfare-Adults	1,079,730.00	0.66%	2,997	0	2,997	211	3,208
240 5302 General Relief	20,074.00	0.01%	56	0	56	4	60
241 5502 OEM FY19Pub Safty Powershutc	28,939.00	0.02%	80	0	80	6	86
243 6201-35 Library-Literacy Prg	31,474.00	0.02%	87	0	87	6	94
245 7204 Ettl Hall	10,374.00	0.01%	29	0	29	2	31
246 5100 Children/Family Comm.	121,279.00	0.07%	337	0	337	24	360
266 6401 Fairview Cemetery	65,581.00	0.04%	182	0	182	13	195
267 6402 Live Oak Cemetery	207,100.00	0.13%	575	0	575	40	615
269 6404 Nicolaus Cemetery	19,613.00	0.01%	54	0	54	4	58
270 6405 Pleasant Grove Cemetery	25,564.00	0.02%	71	0	71	5	76
271 6406 Sutter Cemetery	1,412,468.00	0.86%	3,920	0	3,920	276	4,196
272 6415 Gilsizer County Drainage	367,013.00	0.22%	1,019	0	1,019	72	1,090
273 6416 Live Oak Cemetery Specl Assess	69,702.00	0.04%	193	0	193	14	207
275 6420 Sutter Basin Fire	38,296.00	0.02%	106	0	106	7	114
276 6424 Levee Disrt #1-Feather River	49,303.00	0.03%	137	0	137	10	146
277 6426 Levee District #1	743,694.00	0.45%	2,064	0	2,064	145	2,209
278 6427 Levee District #9	140,875.00	0.09%	391	0	391	27	419
285 6436 S-Y Mosquito & Vector Control	3,625,325.00	2.21%	10,062	0	10,062	708	10,770
300 6470 Sutter County Resource Conserv	25,244.00	0.02%	70	0	70	5	75
301 6471 LAFCO	78,788.00	0.05%	219	0	219	15	234
328 4103-765 ELC Enhncng Det Exp	709,354.00	0.43%	1,969	0	1,969	138	2,107
329 4103-92 COVID19 Elc Enhncng Det	735,019.00	0.45%	2,040	0	2,040	143	2,184

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

**Departmental Accounting Allocations**

**Dept:6 1201 Auditor-Controller**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
330 4103-93 COVID19 Vaccince Clinic	15,434.00	0.01%	\$43	\$0	\$43	\$3	\$46
335 4121-756 Housing & Disability Advocac	16,927.00	0.01%	47	0	47	3	50
336 4121-759 Homeless Tent Camping Site	160,324.00	0.10%	445	0	445	31	476
338 4121-762 Homeless Operations	116,469.00	0.07%	323	0	323	23	346
339 4121-763 Homeless Sv ESG-CV2	170,451.00	0.10%	473	0	473	33	506
<b>Subtotal</b>	164,289,269.52	100.00%	456,002	0	456,002	31,500	487,501
Direct Bills					0		0
<b>Total</b>					<b>\$456,002</b>		<b>\$487,501</b>

Basis Units: Adjusted Expenditures  
 Source:

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

**Payroll Accounting Allocations**

**Dept:6 1201 Auditor-Controller**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 1102 County Administrator	6.81	0.71%	\$3,550	\$0	\$3,550	\$0	\$3,550
6 1201 Auditor-Controller	10.58	1.11%	5,515	0	5,515	0	5,515
7 1202 Treasurer-Tax Collector	8.23	0.86%	4,292	0	4,292	306	4,598
8 1205 General Services Department	8.04	0.84%	4,191	0	4,191	299	4,490
9 1301 County Counsel	4.92	0.51%	2,567	0	2,567	183	2,750
10 1401 Human Resources	8.81	0.92%	4,592	0	4,592	328	4,920
11 1700 Building Maintenance	22.54	2.35%	11,752	0	11,752	838	12,590
12 1101 Board of Supervisors	6.00	0.63%	3,128	0	3,128	223	3,352
13 1105 Clerk of the Board	2.00	0.21%	1,043	0	1,043	74	1,117
14 1203 Assessor	16.12	1.68%	8,403	0	8,403	600	9,002
15 1204 Revenue Collection	1.00	0.10%	521	0	521	37	559
16 1502 Elections	6.96	0.73%	3,630	0	3,630	259	3,889
17 1600 Sheriff-Communications	16.85	1.76%	8,784	0	8,784	627	9,410
18 1920 Engineering Services	5.85	0.61%	3,048	0	3,048	217	3,266
22 2103 Sheriff's Court Bailiffs	9.46	0.99%	4,933	0	4,933	352	5,285
23 2106 Public Defender	1.81	0.19%	943	0	943	67	1,010
26 2125-01 DA-Criminal Division	13.31	1.39%	6,939	0	6,939	495	7,434
29 2201 Sheriff-Coroner	51.42	5.37%	26,812	0	26,812	1,913	28,725
31 2208 Sheriff-Live Oak Contract	9.12	0.95%	4,753	0	4,753	339	5,092
32 2301 Sheriff-County Jail	51.58	5.39%	26,892	0	26,892	1,919	28,811
34 2304 Probation	42.15	4.40%	21,979	0	21,979	1,568	23,547
37 2401 Emergency Services	2.96	0.31%	1,544	0	1,544	110	1,654
38 2402 Fire Services Administration	1.00	0.10%	521	0	521	37	559
39 2601 Agricultural Commissioner	18.85	1.97%	9,826	0	9,826	701	10,528
40 2706 Recorder	7.69	0.80%	4,011	0	4,011	286	4,297
41 2709 Pub. Guardian/Conservator	3.27	0.34%	1,705	0	1,705	122	1,826
43 2721 Development Services	9.19	0.96%	4,793	0	4,793	342	5,135
44 2724-24 Planning & Building	3.69	0.39%	1,925	0	1,925	137	2,063
45 2724-31 Community Services Building	1.54	0.16%	802	0	802	57	859
46 2724-32 Code Enforcement Svcs	1.73	0.18%	902	0	902	64	967
47 2725 Environmental Health	6.00	0.63%	3,128	0	3,128	223	3,352
48 2726 Animal Control	1.00	0.10%	521	0	521	37	559
50 3100 Road	21.77	2.27%	11,351	0	11,351	810	12,160
54 4103-10 Health	13.65	1.43%	7,119	0	7,119	508	7,627
56 4120-00 Human Services Admin	14.46	1.51%	7,540	0	7,540	538	8,078
57 4580 Fleet Management ISF	3.58	0.37%	1,865	0	1,865	133	1,998
58 4581 Information Technology ISF	14.92	1.56%	7,781	0	7,781	555	8,336
60 4591 Workers' Comp. Ins. ISF	1.00	0.10%	521	0	521	37	559
65 6201 County Library	13.69	1.43%	7,139	0	7,139	509	7,649
66 6301 Bi-County Farm Advisor	2.12	0.22%	1,103	0	1,103	79	1,182
68 7201 Community Memorial Museum	3.65	0.38%	1,905	0	1,905	136	2,041
70 0112 Child Supp Serv Reimb/Adjustme	6.54	0.68%	3,409	0	3,409	243	3,652

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

**Payroll Accounting Allocations**

**Dept:6 1201 Auditor-Controller**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
73 0184 Sheriff Inmate Welfare	1.00	0.10%	\$521	\$0	\$521	\$37	\$559
82 0305 County Service Area F	19.65	2.05%	10,248	0	10,248	731	10,979
102 2125-08 DA-Criminal Investigation	6.08	0.63%	3,169	0	3,169	226	3,395
104 2125-72 Local Community Correction A	1.00	0.10%	521	0	521	37	559
105 2127-00 Victim Services	7.00	0.73%	3,650	0	3,650	260	3,910
106 2202 Net 5-Sheriff	2.04	0.21%	1,063	0	1,063	76	1,139
115 4102-01 Mental Health-Admin Support	31.88	3.33%	16,625	0	16,625	1,186	17,811
117 4102-03 Mental Health-Crisis Clinic	27.77	2.90%	14,479	0	14,479	1,033	15,512
119 4102-07 Mental Health-Inpatient	33.46	3.50%	17,447	0	17,447	1,245	18,692
127 4102-16 Mental Health-Outpatient/Adu	12.15	1.27%	6,337	0	6,337	452	6,789
128 4102-17 Mental Health-Outpatient/Chik	22.85	2.39%	11,912	0	11,912	850	12,762
133 4102-26 Mental Health-Sutter County E	3.88	0.41%	2,025	0	2,025	145	2,170
141 4102-41 Mental Health-Alcohol Admin	1.00	0.10%	521	0	521	37	559
144 4102-48 Mental Health-Sutter Co CW I	1.38	0.14%	722	0	722	52	773
146 4102-51 Mental Health-OFC	2.96	0.31%	1,544	0	1,544	110	1,654
149 4102-54 Mental Health-First Steps	4.23	0.44%	2,206	0	2,206	157	2,363
153 4102-65 Mental Health-UR/QI Program	6.73	0.70%	3,509	0	3,509	250	3,760
155 4102-72 Mental Health-Local Comm Co	2.58	0.27%	1,344	0	1,344	96	1,439
158 4102-82 Mental Health-Forensic	4.00	0.42%	2,086	0	2,086	149	2,234
160 4102-702 Mental Health-Youth & Fam	0.62	0.06%	321	0	321	23	344
161 4102-704 Mental Health-Adult FSP Ser	1.04	0.11%	541	0	541	39	580
162 4102-705 Mental Health-Adult Non-FSP	0.54	0.06%	281	0	281	20	301
165 4102-712 Mental Health-Community Pr	0.73	0.08%	381	0	381	27	408
172 4103-20 Health-CCS	4.92	0.51%	2,567	0	2,567	183	2,750
174 4103-26 Health-MCH	2.00	0.21%	1,043	0	1,043	74	1,117
176 4103-30 Health-Nursing Admin	2.00	0.21%	1,043	0	1,043	74	1,117
177 4103-31 Health-CHDP	1.00	0.10%	521	0	521	37	559
178 4103-33 Health-CMSP Local Health Cc	1.00	0.10%	521	0	521	37	559
179 4103-35 Health-Field Nursing	1.00	0.10%	521	0	521	37	559
180 4103-36 Health-Bioterrorism	2.00	0.21%	1,043	0	1,043	74	1,117
182 4103-38 Health-Acute Communicable I	5.73	0.60%	2,988	0	2,988	213	3,201
183 4103-39 Health-Immunization Grant	2.00	0.21%	1,043	0	1,043	74	1,117
184 4103-40 Health-WIC Nutrition	8.12	0.85%	4,231	0	4,231	302	4,533
196 4103-60 Health-Health Education	2.35	0.25%	1,223	0	1,223	87	1,311
199 4103-66 Health-Supp Nutritional Asst F	1.00	0.10%	521	0	521	37	559
202 4103-69 Health - Oral Care	1.00	0.10%	521	0	521	37	559
207 4103-99 Health-Tobacco Control	3.00	0.31%	1,564	0	1,564	112	1,676
210 4120-12 Children & Families	5.00	0.52%	2,607	0	2,607	186	2,793
212 4121-758 Homeless Better Way Prog	9.62	1.00%	5,013	0	5,013	358	5,371
225 5101-05 Welfare-Social Workers Empy	17.96	1.88%	9,365	0	9,365	668	10,033
227 5101-07 Welfare-Program Support	5.92	0.62%	3,088	0	3,088	220	3,309
228 5101-10 Welfare-Admin Support	8.00	0.84%	4,171	0	4,171	298	4,469

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

**Payroll Accounting Allocations**

**Dept:6 1201 Auditor-Controller**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
229 5101-15 Welfare-Public Authority	3.81	0.40%	\$1,985	\$0	\$1,985	\$142	\$2,127
230 5101-20 Welfare-Social Services	30.31	3.17%	15,803	0	15,803	1,127	16,930
232 5101-30 Welfare-Eligibility & Nonservic	103.35	10.80%	53,885	0	53,885	3,845	57,730
233 5101-35 Welfare-Welfare Fraud	4.77	0.50%	2,487	0	2,487	177	2,664
235 5101-45 Welfare-Adults	9.69	1.01%	5,054	0	5,054	361	5,414
243 6201-35 Library-Literacy Prg	1.88	0.20%	983	0	983	70	1,053
266 6401 Fairview Cemetery	1.00	0.10%	521	0	521	37	559
267 6402 Live Oak Cemetery	1.92	0.20%	1,003	0	1,003	72	1,074
271 6406 Sutter Cemetery	12.08	1.26%	6,297	0	6,297	449	6,746
273 6416 Live Oak Cemetery Specl Assess	1.46	0.15%	762	0	762	54	816
277 6426 Levee District #1	3.42	0.36%	1,785	0	1,785	127	1,912
329 4103-92 COVID19 Elc Enhncng Det	3.12	0.33%	1,624	0	1,624	116	1,740
339 4121-763 Homeless Sv ESG-CV2	1.31	0.14%	682	0	682	49	730
343 4103-72 CDPH Dis WF Develop	1.00	0.10%	521	0	521	37	559
344 4104-42 Prevention	2.00	0.21%	1,043	0	1,043	74	1,117
345 4104-701 Youth & Family FSP Svcs	9.00	0.94%	4,693	0	4,693	335	5,027
346 4104-702 Youth & Family Non-FSP Sv	2.00	0.21%	1,043	0	1,043	74	1,117
347 4104-704 Adult FSP Svcs	7.00	0.73%	3,650	0	3,650	260	3,910
348 4104-705 Adult Non FSP Svcs	11.00	1.15%	5,735	0	5,735	409	6,145
349 4104-706 Ethnic Outreach Svcs	7.00	0.73%	3,650	0	3,650	260	3,910
350 4104-712 Community Prevention team	5.00	0.52%	2,607	0	2,607	186	2,793
351 4104-717 Administrative	1.00	0.10%	521	0	521	37	559
<b>Subtotal</b>	<b>957.15</b>	<b>100.00%</b>	<b>499,063</b>	<b>0</b>	<b>499,063</b>	<b>34,961</b>	<b>534,024</b>
Direct Bills					0		0
<b>Total</b>					<b>\$499,063</b>		<b>\$534,024</b>

Basis Units: Number of Employees

Source:

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

Claims Accounting Allocations

Dept:6 1201 Auditor-Controller

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 1102 County Administrator	214	0.55%	\$1,033	\$0	\$1,033	\$0	\$1,033
6 1201 Auditor-Controller	268	0.68%	1,293	0	1,293	0	1,293
7 1202 Treasurer-Tax Collector	246	0.63%	1,187	0	1,187	83	1,270
8 1205 General Services Department	212	0.54%	1,023	0	1,023	72	1,094
9 1301 County Counsel	289	0.74%	1,394	0	1,394	98	1,492
10 1401 Human Resources	235	0.60%	1,134	0	1,134	79	1,213
11 1700 Building Maintenance	2,292	5.85%	11,059	0	11,059	774	11,833
12 1101 Board of Supervisors	241	0.62%	1,163	0	1,163	81	1,244
13 1105 Clerk of the Board	137	0.35%	661	0	661	46	707
14 1203 Assessor	145	0.37%	700	0	700	49	749
15 1204 Revenue Collection	907	2.31%	4,376	0	4,376	306	4,683
16 1502 Elections	323	0.82%	1,558	0	1,558	109	1,668
17 1600 Sheriff-Communications	342	0.87%	1,650	0	1,650	116	1,766
18 1920 Engineering Services	212	0.54%	1,023	0	1,023	72	1,094
19 1922 Water Resources	70	0.18%	338	0	338	24	361
22 2103 Sheriff's Court Bailiffs	17	0.04%	82	0	82	6	88
23 2106 Public Defender	330	0.84%	1,592	0	1,592	111	1,704
24 2112 Consolidated Courts	127	0.32%	613	0	613	43	656
26 2125-01 DA-Criminal Division	350	0.89%	1,689	0	1,689	118	1,807
29 2201 Sheriff-Coroner	942	2.40%	4,545	0	4,545	318	4,863
30 2205 Sheriff-Boat Patrol	56	0.14%	270	0	270	19	289
31 2208 Sheriff-Live Oak Contract	67	0.17%	323	0	323	23	346
32 2301 Sheriff-County Jail	911	2.33%	4,395	0	4,395	308	4,703
34 2304 Probation	1,175	3.00%	5,669	0	5,669	397	6,066
35 2309 Bi-County Juvenile Hall	7	0.02%	34	0	34	2	36
36 2310 Public Administrator	7	0.02%	34	0	34	2	36
37 2401 Emergency Services	262	0.67%	1,264	0	1,264	88	1,353
38 2402 Fire Services Administration	201	0.51%	970	0	970	68	1,038
39 2601 Agricultural Commissioner	362	0.92%	1,747	0	1,747	122	1,869
40 2706 Recorder	210	0.54%	1,013	0	1,013	71	1,084
41 2709 Pub. Guardian/Conservator	162	0.41%	782	0	782	55	836
42 2710 County Clerk	176	0.45%	849	0	849	59	909
43 2721 Development Services	211	0.54%	1,018	0	1,018	71	1,089
44 2724-24 Planning & Building	201	0.51%	970	0	970	68	1,038
45 2724-31 Community Services Building	261	0.67%	1,259	0	1,259	88	1,347
46 2724-32 Code Enforcement Svcs	244	0.62%	1,177	0	1,177	82	1,260
47 2725 Environmental Health	192	0.49%	926	0	926	65	991
48 2726 Animal Control	4	0.01%	19	0	19	1	21
49 2727 CUPA	29	0.07%	140	0	140	10	150
50 3100 Road	1,078	2.75%	5,201	0	5,201	364	5,565
51 3200 County Airport	11	0.03%	53	0	53	4	57
52 3300 Transportation Development	8	0.02%	39	0	39	3	41

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

**Claims Accounting Allocations**

**Dept:6 1201 Auditor-Controller**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
53 4102-00 Mental Health	129	0.33%	\$622	\$0	\$622	\$44	\$666
54 4103-10 Health	446	1.14%	2,152	0	2,152	151	2,303
56 4120-00 Human Services Admin	221	0.56%	1,066	0	1,066	75	1,141
57 4580 Fleet Management ISF	1,451	3.70%	7,001	0	7,001	490	7,491
58 4581 Information Technology ISF	428	1.09%	2,065	0	2,065	145	2,210
59 4590 Liability Insurance ISF	19	0.05%	92	0	92	6	98
60 4591 Workers' Comp. Ins. ISF	16	0.04%	77	0	77	5	83
61 4595 Employee Wellness Services	90	0.23%	434	0	434	30	465
63 5101-00 Welfare	1,157	2.95%	5,582	0	5,582	391	5,973
64 5200 IHSS Public Authority	244	0.62%	1,177	0	1,177	82	1,260
65 6201 County Library	438	1.12%	2,113	0	2,113	148	2,261
66 6301 Bi-County Farm Advisor	228	0.58%	1,100	0	1,100	77	1,177
67 7101 Parks and Recreation	163	0.42%	786	0	786	55	842
68 7201 Community Memorial Museum	108	0.28%	521	0	521	36	558
69 7203 Vets Memorial Community Bldg	74	0.19%	357	0	357	25	382
70 0112 Child Supp Serv Reimb/Adjustme	157	0.40%	758	0	758	53	811
71 0140 County Local Revenue Fund	20	0.05%	96	0	96	7	103
73 0184 Sheriff Inmate Welfare	289	0.74%	1,394	0	1,394	98	1,492
74 0241 Public Safety Realignment 2011	1	0.00%	5	0	5	0	5
75 0252 Emergency Medical Service	3	0.01%	14	0	14	1	15
81 0301 County Service Area G	4	0.01%	19	0	19	1	21
82 0305 County Service Area F	1,363	3.48%	6,576	0	6,576	460	7,037
83 0309 County Service Area C	142	0.36%	685	0	685	48	733
84 0311 County Service Area D	185	0.47%	893	0	893	62	955
86 0321 Lo Canal Operations & Maintenance	4	0.01%	19	0	19	1	21
91 0340 Co Consolid St Lighting District	17	0.04%	82	0	82	6	88
92 0395 Rio Ramaza Comm. Serv District	37	0.09%	179	0	179	12	191
93 1103 Non-Departmental Expense	806	2.06%	3,889	0	3,889	272	4,161
94 1209 General Revenues	4	0.01%	19	0	19	1	21
95 1801 Plant Acquisition	37	0.09%	179	0	179	12	191
96 1803 Capital Projects	2	0.01%	10	0	10	1	10
97 1911 General Insurance & Bonds	2	0.01%	10	0	10	1	10
98 1923 Flood Control	12	0.03%	58	0	58	4	62
99 2104 Grand Jury	90	0.23%	434	0	434	30	465
100 2109 Trial Court Funding	12	0.03%	58	0	58	4	62
102 2125-08 DA-Criminal Investigation	136	0.35%	656	0	656	46	702
105 2127-00 Victim Services	483	1.23%	2,330	0	2,330	163	2,494
106 2202 Net 5-Sheriff	3	0.01%	14	0	14	1	15
109 2303 Delinquency Prevention Commis:	5	0.01%	24	0	24	2	26
111 2703 Fish & Game Propagation	25	0.06%	121	0	121	8	129
112 2711 Domestic Violence Centers	4	0.01%	19	0	19	1	21
114 3000 Urban area Resident St Lightning	17	0.04%	82	0	82	6	88

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

Claims Accounting Allocations

Dept:6 1201 Auditor-Controller

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
115 4102-01 Mental Health-Admin Support	590	1.51%	\$2,847	\$0	\$2,847	\$199	\$3,046
117 4102-03 Mental Health-Crisis Clinic	339	0.87%	1,636	0	1,636	115	1,750
118 4102-04 Mental Health-Community Ser	55	0.14%	265	0	265	19	284
119 4102-07 Mental Health-Inpatient	872	2.23%	4,207	0	4,207	295	4,502
122 4102-10 Mental Health-Non IMD	3	0.01%	14	0	14	1	15
127 4102-16 Mental Health-Outpatient/Adu	744	1.90%	3,590	0	3,590	251	3,841
128 4102-17 Mental Health-Outpatient/Chik	594	1.52%	2,866	0	2,866	201	3,067
133 4102-26 Mental Health-Sutter County E	228	0.58%	1,100	0	1,100	77	1,177
141 4102-41 Mental Health-Alcohol Admin	235	0.60%	1,134	0	1,134	79	1,213
142 4102-42 Mental Health-Prevention	285	0.73%	1,375	0	1,375	96	1,471
144 4102-48 Mental Health-Sutter Co CW E	220	0.56%	1,061	0	1,061	74	1,136
146 4102-51 Mental Health-OFC	294	0.75%	1,419	0	1,419	99	1,518
149 4102-54 Mental Health-First Steps	403	1.03%	1,944	0	1,944	136	2,081
150 4102-58 Mental Health-Drug Court SC	236	0.60%	1,139	0	1,139	80	1,218
153 4102-65 Mental Health-UR/QI Program	270	0.69%	1,303	0	1,303	91	1,394
155 4102-72 Mental Health-Local Comm Cc	239	0.61%	1,153	0	1,153	81	1,234
158 4102-82 Mental Health-Forensic	278	0.71%	1,341	0	1,341	94	1,435
159 4102-701 Mental Health-Youth and Far	467	1.19%	2,253	0	2,253	158	2,411
160 4102-702 Mental Health-Youth & Fam	282	0.72%	1,361	0	1,361	95	1,456
161 4102-704 Mental Health-Adult FSP Ser	342	0.87%	1,650	0	1,650	116	1,766
162 4102-705 Mental Health-Adult Non-FSP	517	1.32%	2,494	0	2,494	175	2,669
163 4102-706 Mental Health-Ethnic Outrea	483	1.23%	2,330	0	2,330	163	2,494
165 4102-712 Mental Health-Community Pr	534	1.36%	2,577	0	2,577	180	2,757
167 4102-715 Mental Health-Work Educatio	1	0.00%	5	0	5	0	5
168 4102-716 Mental Health-Innovation	12	0.03%	58	0	58	4	62
169 4102-717 Mental Health-Administrative	254	0.65%	1,226	0	1,226	86	1,311
171 4103-15 Health-Vital Statistics	1	0.00%	5	0	5	0	5
172 4103-20 Health-CCS	50	0.13%	241	0	241	17	258
173 4103-22 Health-Homeless Pilot	28	0.07%	135	0	135	9	145
174 4103-26 Health-MCH	57	0.15%	275	0	275	19	294
175 4103-29 Health-Foster Care	15	0.04%	72	0	72	5	77
176 4103-30 Health-Nursing Admin	33	0.08%	159	0	159	11	170
177 4103-31 Health-CHDP	17	0.04%	82	0	82	6	88
178 4103-33 Health-CMSP Local Health Cc	14	0.04%	68	0	68	5	72
179 4103-35 Health-Field Nursing	76	0.19%	367	0	367	26	392
180 4103-36 Health-Bioterrorism	15	0.04%	72	0	72	5	77
181 4103-37 Health-Pandemic Flu Preparat	15	0.04%	72	0	72	5	77
182 4103-38 Health-Acute Communicable I	59	0.15%	285	0	285	20	305
183 4103-39 Health-Immunization Grant	36	0.09%	174	0	174	12	186
184 4103-40 Health-WIC Nutrition	96	0.25%	463	0	463	32	496
185 4103-43 Health-Homeland Security Gr	3	0.01%	14	0	14	1	15
186 4103-45 Health-WIC Breast Feeding P	14	0.04%	68	0	68	5	72

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

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	30	0.08%	\$145	\$0	\$145	\$10	\$155
192 4103-55 Health-Lead Poisoning	3	0.01%	14	0	14	1	15
195 4103-58 COVID-19 PHEP Grant	2	0.01%	10	0	10	1	10
196 4103-60 Health-Health Education	25	0.06%	121	0	121	8	129
198 4103-65 Health-Community Chronic Di	3	0.01%	14	0	14	1	15
199 4103-66 Health-Supp Nutritional Asst F	47	0.12%	227	0	227	16	243
202 4103-69 Health - Oral Care	87	0.22%	420	0	420	29	449
203 4103-78 Health-Injury Prevention	6	0.02%	29	0	29	2	31
204 4103-81 Health-Public Health Clinic	15	0.04%	72	0	72	5	77
207 4103-99 Health-Tobacco Control	58	0.15%	280	0	280	20	299
210 4120-12 Children & Families	3	0.01%	14	0	14	1	15
212 4121-758 Homeless Better Way Prog	141	0.36%	680	0	680	48	728
213 4134-00 Jail Medical	30	0.08%	145	0	145	10	155
220 4155 American Recovery Act	2	0.01%	10	0	10	1	10
224 4400 Sutter Co Waterworks Dist #1	168	0.43%	811	0	811	57	867
225 5101-05 Welfare-Social Workers Empy	152	0.39%	733	0	733	51	785
226 5101-06 Family Urgent Response Syst	8	0.02%	39	0	39	3	41
227 5101-07 Welfare-Program Support	32	0.08%	154	0	154	11	165
228 5101-10 Welfare-Admin Support	580	1.48%	2,798	0	2,798	196	2,994
229 5101-15 Welfare-Public Authority	5	0.01%	24	0	24	2	26
230 5101-20 Welfare-Social Services	673	1.72%	3,247	0	3,247	227	3,474
231 5101-26 Homeless Support Prog	9	0.02%	43	0	43	3	46
232 5101-30 Welfare-Eligibility & Nonservic	360	0.92%	1,737	0	1,737	122	1,859
233 5101-35 Welfare-Welfare Fraud	54	0.14%	261	0	261	18	279
234 5101-40 Welfare-Clerical Support	1	0.00%	5	0	5	0	5
235 5101-45 Welfare-Adults	130	0.33%	627	0	627	44	671
241 5502 OEM FY19Pub Safty Powershutc	7	0.02%	34	0	34	2	36
242 5601 Veterans Service Officer	1	0.00%	5	0	5	0	5
243 6201-35 Library-Literacy Prg	13	0.03%	63	0	63	4	67
245 7204 Ettl Hall	36	0.09%	174	0	174	12	186
246 5100 Children/Family Comm.	443	1.13%	2,137	0	2,137	150	2,287
247 5116 DNA ID Prop 69 State	4	0.01%	19	0	19	1	21
248 5121 Redevelopment Prop Tax	3	0.01%	14	0	14	1	15
249 5158 Industrial Hemp Ordinance	4	0.01%	19	0	19	1	21
252 5203 Agency Collections Payable	61	0.16%	294	0	294	21	315
254 5212 Local Transportation Tax	9	0.02%	43	0	43	3	46
255 5215 Tax Collector's Trust	247	0.63%	1,192	0	1,192	83	1,275
257 5218 Taxes	146	0.37%	704	0	704	49	754
258 5219 In Lieu Tax Trust	15	0.04%	72	0	72	5	77
259 5240 City of Live Oak	30	0.08%	145	0	145	10	155
260 5241 City of Yuba City	30	0.08%	145	0	145	10	155
261 5262 Sutter-Butte Flood Control	3	0.01%	14	0	14	1	15

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

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%	\$14	\$0	\$14	\$1	\$15
263 5265 FRAQMD	3	0.01%	14	0	14	1	15
264 5267 Statewide Comm Infrastructure	1	0.00%	5	0	5	0	5
266 6401 Fairview Cemetery	113	0.29%	545	0	545	38	583
267 6402 Live Oak Cemetery	206	0.53%	994	0	994	70	1,064
269 6404 Nicolaus Cemetery	29	0.07%	140	0	140	10	150
270 6405 Pleasant Grove Cemetery	51	0.13%	246	0	246	17	263
271 6406 Sutter Cemetery	747	1.91%	3,604	0	3,604	252	3,857
272 6415 Gilsizer County Drainage	104	0.27%	502	0	502	35	537
273 6416 Live Oak Cemetery Specl Assess	46	0.12%	222	0	222	16	237
274 6419 Meridian Fire District	4	0.01%	19	0	19	1	21
275 6420 Sutter Basin Fire	92	0.23%	444	0	444	31	475
276 6424 Levee Distr #1-Feather River	70	0.18%	338	0	338	24	361
277 6426 Levee District #1	343	0.88%	1,655	0	1,655	116	1,771
278 6427 Levee District #9	50	0.13%	241	0	241	17	258
279 6428 Maintenance Area #3	3	0.01%	14	0	14	1	15
280 6429 Maintenance Area #7 Zone 2	3	0.01%	14	0	14	1	15
281 6430 Maintenance Area #7 Zone 3	3	0.01%	14	0	14	1	15
282 6431 Maintenance Area #7 Zone 4	3	0.01%	14	0	14	1	15
283 6434 Bear River Levee Maintenance	1	0.00%	5	0	5	0	5
284 6435 Colusa Mosquito Abatement	3	0.01%	14	0	14	1	15
285 6436 S-Y Mosquito & Vector Control	919	2.35%	4,434	0	4,434	310	4,745
286 6437 Maintenance Area #16 Zone 1	3	0.01%	14	0	14	1	15
287 6438 Maintenance Area #16 Zone 2	3	0.01%	14	0	14	1	15
288 6439 Maintenance Area #16 Zone 3	3	0.01%	14	0	14	1	15
289 6440 Maintenance Area #16 Zone 4	3	0.01%	14	0	14	1	15
290 6449 Reclamation District #1000	3	0.01%	14	0	14	1	15
291 6451 Reclamation District #70	11	0.03%	53	0	53	4	57
292 6452 Reclamation District #777	1	0.00%	5	0	5	0	5
293 6453 Reclamation District #817	3	0.01%	14	0	14	1	15
294 6455 Reclamation District #1001	16	0.04%	77	0	77	5	83
297 6460 Reclamation District #2103	1	0.00%	5	0	5	0	5
298 6461 Reclamation District #1500	4	0.01%	19	0	19	1	21
299 6462 Reclamation District #1660	8	0.02%	39	0	39	3	41
300 6470 Sutter County Resource Conserv	7	0.02%	34	0	34	2	36
301 6471 LAFCO	1	0.00%	5	0	5	0	5
302 6480 Butte Water District	3	0.01%	14	0	14	1	15
303 6481 Feather Water District	3	0.01%	14	0	14	1	15
309 7562 Woodland Unified	3	0.01%	14	0	14	1	15
310 7565 Sutter Co Schools	2	0.01%	10	0	10	1	10
311 7577 Yuba Community College	3	0.01%	14	0	14	1	15
312 7601 E Nicolaus High 2000 Debt	3	0.01%	14	0	14	1	15

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

Claims Accounting Allocations

Dept:6 1201 Auditor-Controller

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
313 7602 Woodland Unified Debt Ser	3	0.01%	\$14	\$0	\$14	\$1	\$15
314 7607 Sutter High 2008 Bond Deb	6	0.02%	29	0	29	2	31
315 7651 YC#99-1 Series C Bonds Db	9	0.02%	43	0	43	3	46
316 7652 YC 2004-1 Meas K Bonds Deb	5	0.01%	24	0	24	2	26
317 7654 Franklin Elem 2006 DBT Ser	2	0.01%	10	0	10	1	10
318 7655 Yuba Comm. College Distr DS-A	3	0.01%	14	0	14	1	15
319 7656 Yuba Comm. College Distr DS-B	2	0.01%	10	0	10	1	10
320 7657 Yuba Comm College Distrb	2	0.01%	10	0	10	1	10
321 7659 Yuba College Go Bond	3	0.01%	14	0	14	1	15
322 7661 LO#04-1 Series A Bonds Db	9	0.02%	43	0	43	3	46
323 7663 East Nicolaus H 2014 Debt Svc	3	0.01%	14	0	14	1	15
328 4103-765 ELC Enhncng Det Exp	119	0.30%	574	0	574	40	614
329 4103-92 COVID19 Elc Enhncng Det	64	0.16%	309	0	309	22	330
330 4103-93 COVID19 Vaccince Clinic	16	0.04%	77	0	77	5	83
331 4121-00 Homeless Services	6	0.02%	29	0	29	2	31
332 4121-58 COVID PHEP Grant	15	0.04%	72	0	72	5	77
333 4121-751 Homeless Emergency Asst	5	0.01%	24	0	24	2	26
335 4121-756 Housing & Disability Advocac	22	0.06%	106	0	106	7	114
336 4121-759 Homeless Tent Camping Site	39	0.10%	188	0	188	13	201
338 4121-762 Homeless Operations	66	0.17%	318	0	318	22	341
339 4121-763 Homeless Sv ESG-CV2	16	0.04%	77	0	77	5	83
340 4121-764 CARES CSBG	35	0.09%	169	0	169	12	181
352 2125-11 CA Witness Relocation & Assi	2	0.01%	10	0	10	1	10
353 4103-763 Homeless Srv ESG-CV2	1	0.00%	5	0	5	0	5
354 4121-59 COVID 19-CMSP Cerg	6	0.02%	29	0	29	2	31
355 4121-750 Homeless Housing & Preven	1	0.00%	5	0	5	0	5
356 4121-765 ELC Enhancing Detectn Exp	40	0.10%	193	0	193	14	207
357 4121-90 COVID CDSS Proj Roomkey	12	0.03%	58	0	58	4	62
<b>Subtotal</b>	<b>39,181</b>	<b>100.00%</b>	<b>189,045</b>	<b>0</b>	<b>189,045</b>	<b>13,071</b>	<b>202,116</b>
Direct Bills					0		0
<b>Total</b>					<b>\$189,045</b>		<b>\$202,116</b>

Basis Units: Number of Warrants  
 Source:

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

Internal Audit-County Wide Allocations

Dept:6 1201 Auditor-Controller

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 1102 County Administrator	1,378,972.00	0.89%	\$1,137	\$0	\$1,137	\$0	\$1,137
6 1201 Auditor-Controller	1,518,296.00	0.98%	1,252	0	1,252	0	1,252
7 1202 Treasurer-Tax Collector	953,303.00	0.61%	786	0	786	69	855
8 1205 General Services Department	954,245.00	0.61%	787	0	787	69	856
9 1301 County Counsel	837,587.00	0.54%	691	0	691	61	751
10 1401 Human Resources	1,167,913.00	0.75%	963	0	963	85	1,048
11 1700 Building Maintenance	3,135,353.00	2.02%	2,585	0	2,585	227	2,812
12 1101 Board of Supervisors	607,761.00	0.39%	501	0	501	44	545
14 1203 Assessor	2,048,852.00	1.32%	1,689	0	1,689	148	1,838
16 1502 Elections	1,283,756.00	0.83%	1,059	0	1,059	93	1,152
17 1600 Sheriff-Communications	2,496,125.00	1.61%	2,058	0	2,058	181	2,239
18 1920 Engineering Services	1,211,482.00	0.78%	999	0	999	88	1,087
19 1922 Water Resources	453,876.00	0.29%	374	0	374	33	407
22 2103 Sheriff's Court Bailiffs	1,166,713.00	0.75%	962	0	962	85	1,047
23 2106 Public Defender	936,551.00	0.60%	772	0	772	68	840
24 2112 Consolidated Courts	478,970.00	0.31%	395	0	395	35	430
26 2125-01 DA-Criminal Division	2,710,599.00	1.74%	2,235	0	2,235	196	2,431
29 2201 Sheriff-Coroner	8,863,881.00	5.70%	7,309	0	7,309	642	7,951
30 2205 Sheriff-Boat Patrol	290,670.00	0.19%	240	0	240	21	261
31 2208 Sheriff-Live Oak Contract	1,609,046.00	1.04%	1,327	0	1,327	117	1,443
32 2301 Sheriff-County Jail	9,075,762.00	5.84%	7,483	0	7,483	657	8,141
34 2304 Probation	7,066,888.00	4.55%	5,827	0	5,827	512	6,339
36 2310 Public Administrator	24.00	0.00%	0	0	0	0	0
37 2401 Emergency Services	907,447.00	0.58%	748	0	748	66	814
38 2402 Fire Services Administration	286,344.00	0.18%	236	0	236	21	257
39 2601 Agricultural Commissioner	2,611,559.00	1.68%	2,153	0	2,153	189	2,343
40 2706 Recorder	793,313.00	0.51%	654	0	654	57	712
41 2709 Pub. Guardian/Conservator	440,865.00	0.28%	364	0	364	32	395
42 2710 County Clerk	292,642.00	0.19%	241	0	241	21	262
43 2721 Development Services	994,747.00	0.64%	820	0	820	72	892
44 2724-24 Planning & Building	680,567.00	0.44%	561	0	561	49	610
45 2724-31 Community Services Building	487,069.00	0.31%	402	0	402	35	437
46 2724-32 Code Enforcement Svcs	312,428.00	0.20%	258	0	258	23	280
47 2725 Environmental Health	914,037.00	0.59%	754	0	754	66	820
48 2726 Animal Control	89,784.00	0.06%	74	0	74	7	81
49 2727 CUPA	24,367.00	0.02%	20	0	20	2	22
50 3100 Road	4,517,686.00	2.91%	3,725	0	3,725	327	4,052
53 4102-00 Mental Health	488,901.00	0.31%	403	0	403	35	439
54 4103-10 Health	1,343,372.52	0.86%	1,108	0	1,108	97	1,205
56 4120-00 Human Services Admin	3,005,007.00	1.93%	2,478	0	2,478	218	2,695
57 4580 Fleet Management ISF	693,619.00	0.45%	572	0	572	50	622
58 4581 Information Technology ISF	3,220,641.00	2.07%	2,656	0	2,656	233	2,889

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

Internal Audit-County Wide Allocations

Dept:6 1201 Auditor-Controller

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
59 4590 Liability Insurance ISF	2,094,452.00	1.35%	\$1,727	\$0	\$1,727	\$152	\$1,879
60 4591 Workers' Comp. Ins. ISF	2,876,452.00	1.85%	2,372	0	2,372	208	2,580
61 4595 Employee Wellness Services	330,294.00	0.21%	272	0	272	24	296
63 5101-00 Welfare	785,723.00	0.51%	648	0	648	57	705
64 5200 IHSS Public Authority	373,962.00	0.24%	308	0	308	27	335
65 6201 County Library	1,627,658.00	1.05%	1,342	0	1,342	118	1,460
66 6301 Bi-County Farm Advisor	276,109.00	0.18%	228	0	228	20	248
67 7101 Parks and Recreation	84,378.00	0.05%	70	0	70	6	76
68 7201 Community Memorial Museum	301,462.00	0.19%	249	0	249	22	270
69 7203 Vets Memorial Community Bldg	21,314.00	0.01%	18	0	18	2	19
70 0112 Child Supp Serv Reimb/Adjustme	877,976.00	0.57%	724	0	724	64	788
73 0184 Sheriff Inmate Welfare	268,951.00	0.17%	222	0	222	19	241
75 0252 Emergency Medical Service	112,539.00	0.07%	93	0	93	8	101
81 0301 County Service Area G	880,481.00	0.57%	726	0	726	64	790
82 0305 County Service Area F	3,534,745.00	2.27%	2,915	0	2,915	256	3,171
83 0309 County Service Area C	65,602.00	0.04%	54	0	54	5	59
84 0311 County Service Area D	151,311.00	0.10%	125	0	125	11	136
85 0320 Sutter County Water Agency	146.00	0.00%	0	0	0	0	0
86 0321 Lo Canal Operations & Maintenance	128,505.00	0.08%	106	0	106	9	115
87 0326 County Water Zone #4	13.00	0.00%	0	0	0	0	0
88 0327 County Water Zone #5	30.00	0.00%	0	0	0	0	0
89 0329 County Water Zone #7	11.00	0.00%	0	0	0	0	0
90 0330 County Water Zone #8	1.00	0.00%	0	0	0	0	0
91 0340 Co Consolid St Lighting District	47,769.00	0.03%	39	0	39	3	43
92 0395 Rio Ramaza Comm. Serv District	32,173.00	0.02%	27	0	27	2	29
93 1103 Non-Departmental Expense	442,017.00	0.28%	364	0	364	32	396
97 1911 General Insurance & Bonds	176,412.00	0.11%	145	0	145	13	158
98 1923 Flood Control	24,000.00	0.02%	20	0	20	2	22
99 2104 Grand Jury	32,976.00	0.02%	27	0	27	2	30
102 2125-08 DA-Criminal Investigation	1,070,462.00	0.69%	883	0	883	78	960
104 2125-72 Local Community Correction A	171,721.00	0.11%	142	0	142	12	154
105 2127-00 Victim Services	771,264.00	0.50%	636	0	636	56	692
106 2202 Net 5-Sheriff	150,400.00	0.10%	124	0	124	11	135
107 2204 Sheriff's Trn Cnt	17,967.00	0.01%	15	0	15	1	16
109 2303 Delinquency Prevention Commis	1,112.00	0.00%	1	0	1	0	1
111 2703 Fish & Game Propagation	1,380.00	0.00%	1	0	1	0	1
114 3000 Urban area Resident St Lightning	24,049.00	0.02%	20	0	20	2	22
115 4102-01 Mental Health-Admin Support	4,942,454.00	3.18%	4,075	0	4,075	358	4,433
117 4102-03 Mental Health-Crisis Clinic	3,240,069.00	2.09%	2,672	0	2,672	235	2,906
118 4102-04 Mental Health-Community Ser	8,913.00	0.01%	7	0	7	1	8
119 4102-07 Mental Health-Inpatient	4,743,500.00	3.05%	3,911	0	3,911	344	4,255
127 4102-16 Mental Health-Outpatient/Adu	2,723,737.00	1.75%	2,246	0	2,246	197	2,443

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

Internal Audit-County Wide Allocations

Dept:6 1201 Auditor-Controller

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
128 4102-17 Mental Health-Outpatient/Child	4,417,168.00	2.84%	\$3,642	\$0	\$3,642	\$320	\$3,962
133 4102-26 Mental Health-Sutter County E	496,807.00	0.32%	410	0	410	36	446
141 4102-41 Mental Health-Alcohol Admin	1,057,441.00	0.68%	872	0	872	77	949
142 4102-42 Mental Health-Prevention	296,781.00	0.19%	245	0	245	21	266
144 4102-48 Mental Health-Sutter Co CW I	147,766.00	0.10%	122	0	122	11	133
146 4102-51 Mental Health-OFC	396,287.00	0.26%	327	0	327	29	355
149 4102-54 Mental Health-First Steps	576,419.00	0.37%	475	0	475	42	517
150 4102-58 Mental Health-Drug Court SC	21,644.00	0.01%	18	0	18	2	19
153 4102-65 Mental Health-UR/QI Program	634,866.00	0.41%	523	0	523	46	569
155 4102-72 Mental Health-Local Comm C	210,937.00	0.14%	174	0	174	15	189
158 4102-82 Mental Health-Forensic	691,318.00	0.44%	570	0	570	50	620
159 4102-701 Mental Health-Youth and Far	2,850,579.00	1.83%	2,350	0	2,350	206	2,557
160 4102-702 Mental Health-Youth & Fam	672,184.00	0.43%	554	0	554	49	603
161 4102-704 Mental Health-Adult FSP Ser	1,435,086.00	0.92%	1,183	0	1,183	104	1,287
162 4102-705 Mental Health-Adult Non-FSP	2,403,460.00	1.55%	1,982	0	1,982	174	2,156
163 4102-706 Mental Health-Ethnic Outrea	905,803.00	0.58%	747	0	747	66	812
165 4102-712 Mental Health-Community Pr	1,693,755.00	1.09%	1,397	0	1,397	123	1,519
168 4102-716 Mental Health-Innovation	554,129.00	0.36%	457	0	457	40	497
169 4102-717 Mental Health-Administrative	238,759.00	0.15%	197	0	197	17	214
171 4103-15 Health-Vital Statistics	45,811.00	0.03%	38	0	38	3	41
172 4103-20 Health-CCS	479,903.00	0.31%	396	0	396	35	430
174 4103-26 Health-MCH	166,034.00	0.11%	137	0	137	12	149
175 4103-29 Health-Foster Care	129,451.00	0.08%	107	0	107	9	116
176 4103-30 Health-Nursing Admin	154,163.00	0.10%	127	0	127	11	138
177 4103-31 Health-CHDP	83,485.00	0.05%	69	0	69	6	75
178 4103-33 Health-CMSP Local Health C	137,997.00	0.09%	114	0	114	10	124
179 4103-35 Health-Field Nursing	196,629.00	0.13%	162	0	162	14	176
180 4103-36 Health-Bioterrorism	133,089.00	0.09%	110	0	110	10	119
181 4103-37 Health-Pandemic Flu Prepar	70,250.00	0.05%	58	0	58	5	63
182 4103-38 Health-Acute Communicable I	496,996.00	0.32%	410	0	410	36	446
183 4103-39 Health-Immunization Grant	182,501.00	0.12%	150	0	150	13	164
184 4103-40 Health-WIC Nutrition	690,015.00	0.44%	569	0	569	50	619
185 4103-43 Health-Homeland Security Gra	110.00	0.00%	0	0	0	0	0
186 4103-45 Health-WIC Breast Feeding P	72,388.00	0.05%	60	0	60	5	65
188 4103-50 Health-Laboratory	2,714.00	0.00%	2	0	2	0	2
189 4103-51 Health-AIDS Surveillance	18,665.00	0.01%	15	0	15	1	17
192 4103-55 Health-Lead Poisoning	49,367.00	0.03%	41	0	41	4	44
193 4103-56 Health-St Tuberculosis Grant	5,074.00	0.00%	4	0	4	0	5
196 4103-60 Health-Health Education	192,811.00	0.12%	159	0	159	14	173
198 4103-65 Health-Community Chronic Di	87,633.00	0.06%	72	0	72	6	79
199 4103-66 Health-Supp Nutritional Asst F	132,703.00	0.09%	109	0	109	10	119
202 4103-69 Health - Oral Care	190,507.00	0.12%	157	0	157	14	171

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

**Internal Audit-County Wide Allocations**

**Dept:6 1201 Auditor-Controller**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
203 4103-78 Health-Injury Prevention	14,688.00	0.01%	\$12	\$0	\$12	\$1	\$13
204 4103-81 Health-Public Health Clinic	57,557.00	0.04%	47	0	47	4	52
207 4103-99 Health-Tobacco Control	289,279.00	0.19%	239	0	239	21	259
210 4120-12 Children & Families	281.00	0.00%	0	0	0	0	0
212 4121-758 Homeless Better Way Prog	866,705.00	0.56%	715	0	715	63	777
213 4134-00 Jail Medical	3,411,039.00	2.20%	2,813	0	2,813	247	3,060
214 4134-72 Jail Medical-LCC	63,763.00	0.04%	53	0	53	5	57
220 4155 American Recovery Act	104,676.00	0.07%	86	0	86	8	94
222 4201 Non-County Providers	26,400.00	0.02%	22	0	22	2	24
223 4301 California Children's Services	16,293.00	0.01%	13	0	13	1	15
224 4400 Sutter Co Waterworks Dist #1	328,978.00	0.21%	271	0	271	24	295
225 5101-05 Welfare-Social Workers Empy	2,087,296.00	1.34%	1,721	0	1,721	151	1,872
226 5101-06 Family Urgent Response Syst	685,707.00	0.44%	565	0	565	50	615
227 5101-07 Welfare-Program Support	581,126.00	0.37%	479	0	479	42	521
228 5101-10 Welfare-Admin Support	1,261,093.00	0.81%	1,040	0	1,040	91	1,131
229 5101-15 Welfare-Public Authority	329,654.00	0.21%	272	0	272	24	296
230 5101-20 Welfare-Social Services	4,228,119.00	2.72%	3,486	0	3,486	306	3,793
232 5101-30 Welfare-Eligibility & Nonservic	10,186,936.00	6.56%	8,400	0	8,400	738	9,138
233 5101-35 Welfare-Welfare Fraud	463,246.00	0.30%	382	0	382	34	416
234 5101-40 Welfare-Clerical Support	17,024.00	0.01%	14	0	14	1	15
235 5101-45 Welfare-Adults	1,079,730.00	0.69%	890	0	890	78	968
240 5302 General Relief	20,074.00	0.01%	17	0	17	1	18
241 5502 OEM FY19Pub Safty Powershutc	28,939.00	0.02%	24	0	24	2	26
243 6201-35 Library-Literacy Prg	31,474.00	0.02%	26	0	26	2	28
245 7204 Ettl Hall	10,374.00	0.01%	9	0	9	1	9
<b>Subtotal</b>	<b>155,375,446.52</b>	<b>100.00%</b>	<b>128,115</b>	<b>0</b>	<b>128,115</b>	<b>11,044</b>	<b>139,159</b>
Direct Bills				0			0
<b>Total</b>					<b>\$128,115</b>		<b>\$139,159</b>

Basis Units: Adjusted Expenditures  
 Source:

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

**Allocation Summary**

**Dept:6 1201 Auditor-Controller**

Department	Departmental Accounting	Payroll Accounting	Claims Accounting	Internal Audit- County Wide	Direct Identified	COVID-19	General Govt	Total
5 1102 County Administrator	\$3,827	\$3,550	\$1,033	\$1,137	\$0	\$0	\$0	\$9,547
6 1201 Auditor-Controller	4,214	5,515	1,293	1,252	0	0	0	12,274
7 1202 Treasurer-Tax Collector	2,832	4,598	1,270	855	0	0	0	9,555
8 1205 General Services Department	2,835	4,490	1,094	856	0	0	0	9,276
9 1301 County Counsel	2,488	2,750	1,492	751	0	0	0	7,482
10 1401 Human Resources	3,470	4,920	1,213	1,048	0	0	0	10,650
11 1700 Building Maintenance	9,314	12,590	11,833	2,812	0	0	0	36,550
12 1101 Board of Supervisors	1,806	3,352	1,244	545	0	0	0	6,947
13 1105 Clerk of the Board	0	1,117	707	0	0	0	0	1,824
14 1203 Assessor	6,087	9,002	749	1,838	0	0	0	17,675
15 1204 Revenue Collection	0	559	4,683	0	0	0	0	5,241
16 1502 Elections	3,814	3,889	1,668	1,152	0	0	0	10,522
17 1600 Sheriff-Communications	7,415	9,410	1,766	2,239	0	0	0	20,830
18 1920 Engineering Services	3,599	3,266	1,094	1,087	0	0	0	9,046
19 1922 Water Resources	1,348	0	361	407	0	0	0	2,117
22 2103 Sheriff's Court Bailiffs	3,466	5,285	88	1,047	0	0	0	9,886
23 2106 Public Defender	2,782	1,010	1,704	840	0	0	0	6,336
24 2112 Consolidated Courts	1,423	0	656	430	0	0	0	2,508
26 2125-01 DA-Criminal Division	8,053	7,434	1,807	2,431	0	0	0	19,725
29 2201 Sheriff-Coroner	26,333	28,725	4,863	7,951	0	0	0	67,872
30 2205 Sheriff-Boat Patrol	864	0	289	261	0	0	0	1,413
31 2208 Sheriff-Live Oak Contract	4,780	5,092	346	1,443	0	0	0	11,661
32 2301 Sheriff-County Jail	26,962	28,811	4,703	8,141	0	0	0	68,617
34 2304 Probation	20,994	23,547	6,066	6,339	0	0	0	56,947
35 2309 Bi-County Juvenile Hall	0	0	36	0	0	0	0	36
36 2310 Public Administrator	0	0	36	0	0	0	0	36
37 2401 Emergency Services	2,696	1,654	1,353	814	0	0	0	6,517
38 2402 Fire Services Administration	851	559	1,038	257	0	0	0	2,704
39 2601 Agricultural Commissioner	7,758	10,528	1,869	2,343	0	0	0	22,497
40 2706 Recorder	2,357	4,297	1,084	712	0	0	0	8,449
41 2709 Pub. Guardian/Conservator	1,310	1,826	836	395	0	0	0	4,368
42 2710 County Clerk	869	0	909	262	0	0	0	2,041
43 2721 Development Services	2,955	5,135	1,089	892	0	0	0	10,072
44 2724-24 Planning & Building	2,022	2,063	1,038	610	0	0	0	5,733
45 2724-31 Community Services Building	1,447	859	1,347	437	0	0	0	4,091
46 2724-32 Code Enforcement Svcs	928	967	1,260	280	0	0	0	3,435
47 2725 Environmental Health	2,715	3,352	991	820	0	0	0	7,878
48 2726 Animal Control	267	559	21	81	0	0	0	927
49 2727 CUPA	72	0	150	22	0	0	0	244
50 3100 Road	13,421	12,160	5,565	4,052	0	0	0	35,199
51 3200 County Airport	0	0	57	0	0	0	0	57

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

**Allocation Summary**

**Dept:6 1201 Auditor-Controller**

Department	Departmental Accounting	Payroll Accounting	Claims Accounting	Internal Audit- County Wide	Direct Identified	COVID-19	General Govt	Total
52 3300 Transportation Development	\$0	\$0	\$41	\$0	\$0	\$0	\$0	\$41
53 4102-00 Mental Health	1,452	0	666	439	0	0	0	2,557
54 4103-10 Health	3,991	7,627	2,303	1,205	0	0	0	15,126
56 4120-00 Human Services Admin	8,927	8,078	1,141	2,695	0	0	0	20,842
57 4580 Fleet Management ISF	2,061	1,998	7,491	622	0	0	0	12,172
58 4581 Information Technology ISF	9,568	8,336	2,210	2,889	0	0	0	23,002
59 4590 Liability Insurance ISF	6,222	0	98	1,879	0	0	0	8,199
60 4591 Workers' Comp. Ins. ISF	8,545	559	83	2,580	0	0	0	11,767
61 4595 Employee Wellness Services	981	0	465	296	0	0	0	1,742
63 5101-00 Welfare	2,334	0	5,973	705	0	0	0	9,012
64 5200 IHSS Public Authority	1,111	0	1,260	335	0	0	0	2,706
65 6201 County Library	4,835	7,649	2,261	1,460	0	0	0	16,205
66 6301 Bi-County Farm Advisor	820	1,182	1,177	248	0	0	0	3,427
67 7101 Parks and Recreation	251	0	842	76	0	0	0	1,168
68 7201 Community Memorial Museum	896	2,041	558	270	0	0	0	3,765
69 7203 Vets Memorial Community Bldg	63	0	382	19	0	0	0	464
70 0112 Child Supp Serv Reimb/Adjustme	2,608	3,652	811	788	0	0	0	7,859
71 0140 County Local Revenue Fund	0	0	103	0	0	0	0	103
73 0184 Sheriff Inmate Welfare	799	559	1,492	241	0	0	0	3,091
74 0241 Public Safety Realignment 2011	0	0	5	0	0	0	0	5
75 0252 Emergency Medical Service	334	0	15	101	0	0	0	451
81 0301 County Service Area G	2,616	0	21	790	0	0	0	3,426
82 0305 County Service Area F	10,501	10,979	7,037	3,171	0	0	0	31,687
83 0309 County Service Area C	195	0	733	59	0	0	0	987
84 0311 County Service Area D	450	0	955	136	0	0	0	1,540
85 0320 Sutter County Water Agency	0	0	0	0	0	0	0	1
86 0321 Lo Canal Operations & Maintence	382	0	21	115	0	0	0	518
87 0326 County Water Zone #4	0	0	0	0	0	0	0	0
88 0327 County Water Zone #5	0	0	0	0	0	0	0	0
89 0329 County Water Zone #7	0	0	0	0	0	0	0	0
90 0330 County Water Zone #8	0	0	0	0	0	0	0	0
91 0340 Co Consolid St Lighting District	142	0	88	43	0	0	0	273
92 0395 Rio Ramaza Comm. Serv District	96	0	191	29	0	0	0	315
93 1103 Non-Departmental Expense	1,313	0	4,161	396	0	0	0	5,871
94 1209 General Revenues	0	0	21	0	0	0	0	21
95 1801 Plant Acquisition	0	0	191	0	0	0	0	191
96 1803 Capital Projects	0	0	10	0	0	0	0	10
97 1911 General Insurance & Bonds	524	0	10	158	0	0	0	693
98 1923 Flood Control	71	0	62	22	0	0	0	155
99 2104 Grand Jury	98	0	465	30	0	0	0	592
100 2109 Trial Court Funding	0	0	62	0	0	0	0	62

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

**Allocation Summary**

**Dept:6 1201 Auditor-Controller**

Department	Departmental Accounting	Payroll Accounting	Claims Accounting	Internal Audit- County Wide	Direct Identified	COVID-19	General Govt	Total
102 2125-08 DA-Criminal Investigation	\$3,180	\$3,395	\$702	\$960	\$0	\$0	\$0	\$8,237
104 2125-72 Local Community Correction A	510	559	0	154	0	0	0	1,223
105 2127-00 Victim Services	2,291	3,910	2,494	692	0	0	0	9,387
106 2202 Net 5-Sheriff	447	1,139	15	135	0	0	0	1,736
107 2204 Sheriff's Trn Cnt	53	0	0	16	0	0	0	69
109 2303 Delinquency Prevention Commiss	3	0	26	1	0	0	0	30
111 2703 Fish & Game Propagation	4	0	129	1	0	0	0	134
112 2711 Domestic Violence Centers	0	0	21	0	0	0	0	21
114 3000 Urban area Resident St Lightning	71	0	88	22	0	0	0	181
115 4102-01 Mental Health-Admin Support	14,683	17,811	3,046	4,433	0	0	0	39,973
117 4102-03 Mental Health-Crisis Clinic	9,626	15,512	1,750	2,906	0	0	0	29,794
118 4102-04 Mental Health-Community Ser	26	0	284	8	0	0	0	318
119 4102-07 Mental Health-Inpatient	14,092	18,692	4,502	4,255	0	0	0	41,540
122 4102-10 Mental Health-Non IMD	0	0	15	0	0	0	0	15
127 4102-16 Mental Health-Outpatient/Adu	8,092	6,789	3,841	2,443	0	0	0	21,165
128 4102-17 Mental Health-Outpatient/Chik	13,122	12,762	3,067	3,962	0	0	0	32,913
133 4102-26 Mental Health-Sutter County E	1,476	2,170	1,177	446	0	0	0	5,269
141 4102-41 Mental Health-Alcohol Admin	3,141	559	1,213	949	0	0	0	5,862
142 4102-42 Mental Health-Prevention	882	0	1,471	266	0	0	0	2,619
144 4102-48 Mental Health-Sutter Co CW E	439	773	1,136	133	0	0	0	2,481
146 4102-51 Mental Health-OFC	1,177	1,654	1,518	355	0	0	0	4,705
149 4102-54 Mental Health-First Steps	1,712	2,363	2,081	517	0	0	0	6,673
150 4102-58 Mental Health-Drug Court SC	64	0	1,218	19	0	0	0	1,302
153 4102-65 Mental Health-UR/QI Program	1,886	3,760	1,394	569	0	0	0	7,609
155 4102-72 Mental Health-Local Comm Co	627	1,439	1,234	189	0	0	0	3,489
158 4102-82 Mental Health-Forensic	2,054	2,234	1,435	620	0	0	0	6,343
159 4102-701 Mental Health-Youth and Far	8,468	0	2,411	2,557	0	0	0	13,436
160 4102-702 Mental Health-Youth & Fam	1,997	344	1,456	603	0	0	0	4,399
161 4102-704 Mental Health-Adult FSP Ser	4,263	580	1,766	1,287	0	0	0	7,896
162 4102-705 Mental Health-Adult Non-FSP	7,140	301	2,669	2,156	0	0	0	12,266
163 4102-706 Mental Health-Ethnic Outrea	2,691	0	2,494	812	0	0	0	5,997
165 4102-712 Mental Health-Community Pr	5,032	408	2,757	1,519	0	0	0	9,716
167 4102-715 Mental Health-Work Educatio	0	0	5	0	0	0	0	5
168 4102-716 Mental Health-Innovation	1,646	0	62	497	0	0	0	2,205
169 4102-717 Mental Health-Administrative	709	0	1,311	214	0	0	0	2,235
171 4103-15 Health-Vital Statistics	136	0	5	41	0	0	0	182
172 4103-20 Health-CCS	1,426	2,750	258	430	0	0	0	4,864
173 4103-22 Health-Homeless Pilot	0	0	145	0	0	0	0	145
174 4103-26 Health-MCH	493	1,117	294	149	0	0	0	2,054
175 4103-29 Health-Foster Care	385	0	77	116	0	0	0	578
176 4103-30 Health-Nursing Admin	458	1,117	170	138	0	0	0	1,884

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

**Allocation Summary**

**Dept:6 1201 Auditor-Controller**

Department	Departmental Accounting	Payroll Accounting	Claims Accounting	Internal Audit- County Wide	Direct Identified	COVID-19	General Govt	Total
177 4103-31 Health-CHDP	\$248	\$559	\$88	\$75	\$0	\$0	\$0	\$969
178 4103-33 Health-CMSP Local Health Cc	410	559	72	124	0	0	0	1,165
179 4103-35 Health-Field Nursing	584	559	392	176	0	0	0	1,711
180 4103-36 Health-Bioterrorism	395	1,117	77	119	0	0	0	1,709
181 4103-37 Health-Pandemic Flu Prepared	209	0	77	63	0	0	0	349
182 4103-38 Health-Acute Communicable I	1,476	3,201	305	446	0	0	0	5,428
183 4103-39 Health-Immunization Grant	542	1,117	186	164	0	0	0	2,009
184 4103-40 Health-WIC Nutrition	2,050	4,533	496	619	0	0	0	7,698
185 4103-43 Health-Homeland Security Gr	0	0	15	0	0	0	0	16
186 4103-45 Health-WIC Breast Feeding P	215	0	72	65	0	0	0	352
188 4103-50 Health-Laboratory	8	0	155	2	0	0	0	165
189 4103-51 Health-AIDS Surveillance	55	0	0	17	0	0	0	72
192 4103-55 Health-Lead Poisoning	147	0	15	44	0	0	0	206
193 4103-56 Health-St Tuberculosis Grant	15	0	0	5	0	0	0	20
195 4103-58 COVID-19 PHEP Grant	0	0	10	0	0	0	0	10
196 4103-60 Health-Health Education	573	1,311	129	173	0	0	0	2,185
198 4103-65 Health-Community Chronic Di	260	0	15	79	0	0	0	354
199 4103-66 Health-Supp Nutritional Asst F	394	559	243	119	0	0	0	1,315
202 4103-69 Health - Oral Care	566	559	449	171	0	0	0	1,745
203 4103-78 Health-Injury Prevention	44	0	31	13	0	0	0	88
204 4103-81 Health-Public Health Clinic	171	0	77	52	0	0	0	300
207 4103-99 Health-Tobacco Control	859	1,676	299	259	0	0	0	3,094
210 4120-12 Children & Families	1	2,793	15	0	0	0	0	2,810
212 4121-758 Homeless Better Way Prog	2,575	5,371	728	777	0	0	0	9,451
213 4134-00 Jail Medical	10,133	0	155	3,060	0	0	0	13,348
214 4134-72 Jail Medical-LCC	189	0	0	57	0	0	0	247
220 4155 American Recovery Act	311	0	10	94	0	0	0	415
222 4201 Non-County Providers	78	0	0	24	0	0	0	102
223 4301 California Children's Services	48	0	0	15	0	0	0	63
224 4400 Sutter Co Waterworks Dist #1	977	0	867	295	0	0	0	2,140
225 5101-05 Welfare-Social Workers Empy	6,201	10,033	785	1,872	0	0	0	18,891
226 5101-06 Family Urgent Response Syst	2,037	0	41	615	0	0	0	2,693
227 5101-07 Welfare-Program Support	1,726	3,309	165	521	0	0	0	5,722
228 5101-10 Welfare-Admin Support	3,746	4,469	2,994	1,131	0	0	0	12,341
229 5101-15 Welfare-Public Authority	979	2,127	26	296	0	0	0	3,428
230 5101-20 Welfare-Social Services	12,561	16,930	3,474	3,793	0	0	0	36,758
231 5101-26 Homeless Support Prog	0	0	46	0	0	0	0	46
232 5101-30 Welfare-Eligibility & Nonservic	30,263	57,730	1,859	9,138	0	0	0	98,989
233 5101-35 Welfare-Welfare Fraud	1,376	2,664	279	416	0	0	0	4,735
234 5101-40 Welfare-Clerical Support	51	0	5	15	0	0	0	71
235 5101-45 Welfare-Adults	3,208	5,414	671	968	0	0	0	10,261

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

**Allocation Summary**

**Dept:6 1201 Auditor-Controller**

Department	Departmental Accounting	Payroll Accounting	Claims Accounting	Internal Audit- County Wide	Direct Identified	COVID-19	General Govt	Total
240 5302 General Relief	\$60	\$0	\$0	\$18	\$0	\$0	\$0	\$78
241 5502 OEM FY19Pub Safty Powershutc	86	0	36	26	0	0	0	148
242 5601 Veterans Service Officer	0	0	5	0	0	0	0	5
243 6201-35 Library-Literacy Prg	94	1,053	67	28	0	0	0	1,242
245 7204 Ettl Hall	31	0	186	9	0	0	0	226
246 5100 Children/Family Comm.	360	0	2,287	0	0	0	0	2,647
247 5116 DNA ID Prop 69 State	0	0	21	0	0	0	0	21
248 5121 Redevelopment Prop Tax	0	0	15	0	0	0	0	15
249 5158 Industrial Hemp Ordinance	0	0	21	0	0	0	0	21
252 5203 Agency Collections Payable	0	0	315	0	0	0	0	315
254 5212 Local Transportation Tax	0	0	46	0	0	0	0	46
255 5215 Tax Collector's Trust	0	0	1,275	0	0	0	0	1,275
257 5218 Taxes	0	0	754	0	0	0	0	754
258 5219 In Lieu Tax Trust	0	0	77	0	0	0	0	77
259 5240 City of Live Oak	0	0	155	0	0	0	0	155
260 5241 City of Yuba City	0	0	155	0	0	0	0	155
261 5262 Sutter-Butte Flood Control	0	0	15	0	0	0	0	15
262 5263 Sac Area Flood Control	0	0	15	0	0	0	0	15
263 5265 FRAQMD	0	0	15	0	0	0	0	15
264 5267 Statewide Comm Infrastructure	0	0	5	0	0	0	0	5
266 6401 Fairview Cemetery	195	559	583	0	0	0	0	1,337
267 6402 Live Oak Cemetery	615	1,074	1,064	0	0	0	0	2,753
269 6404 Nicolaus Cemetery	58	0	150	0	0	0	0	208
270 6405 Pleasant Grove Cemetery	76	0	263	0	0	0	0	339
271 6406 Sutter Cemetery	4,196	6,746	3,857	0	0	0	0	14,799
272 6415 Gilsizer County Drainage	1,090	0	537	0	0	0	0	1,627
273 6416 Live Oak Cemetery Specl Assess	207	816	237	0	0	0	0	1,261
274 6419 Meridian Fire District	0	0	21	0	0	0	0	21
275 6420 Sutter Basin Fire	114	0	475	0	0	0	0	589
276 6424 Levee Disrt #1-Feather River	146	0	361	0	0	0	0	508
277 6426 Levee District #1	2,209	1,912	1,771	0	0	0	0	5,892
278 6427 Levee District #9	419	0	258	0	0	0	0	677
279 6428 Maintenance Area #3	0	0	15	0	0	0	0	15
280 6429 Maintenance Area #7 Zone 2	0	0	15	0	0	0	0	15
281 6430 Maintenance Area #7 Zone 3	0	0	15	0	0	0	0	15
282 6431 Maintenance Area #7 Zone 4	0	0	15	0	0	0	0	15
283 6434 Bear River Levee Maintenance	0	0	5	0	0	0	0	5
284 6435 Colusa Mosquito Abatement	0	0	15	0	0	0	0	15
285 6436 S-Y Mosquito & Vector Control	10,770	0	4,745	0	0	0	0	15,515
286 6437 Maintenance Area #16 Zone 1	0	0	15	0	0	0	0	15
287 6438 Maintenance Area #16 Zone 2	0	0	15	0	0	0	0	15

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

**Allocation Summary**

**Dept:6 1201 Auditor-Controller**

Department	Departmental Accounting	Payroll Accounting	Claims Accounting	Internal Audit- County Wide	Direct Identified	COVID-19	General Govt	Total
288 6439 Maintenance Area #16 Zone 3	\$0	\$0	\$15	\$0	\$0	\$0	\$0	\$15
289 6440 Maintenance Area #16 Zone 4	0	0	15	0	0	0	0	15
290 6449 Reclamation District #1000	0	0	15	0	0	0	0	15
291 6451 Reclamation District #70	0	0	57	0	0	0	0	57
292 6452 Reclamation District #777	0	0	5	0	0	0	0	5
293 6453 Reclamation District #817	0	0	15	0	0	0	0	15
294 6455 Reclamation District #1001	0	0	83	0	0	0	0	83
297 6460 Reclamation District #2103	0	0	5	0	0	0	0	5
298 6461 Reclamation District #1500	0	0	21	0	0	0	0	21
299 6462 Reclamation District #1660	0	0	41	0	0	0	0	41
300 6470 Sutter County Resource Conserv	75	0	36	0	0	0	0	111
301 6471 LAFCO	234	0	5	0	0	0	0	239
302 6480 Butte Water District	0	0	15	0	0	0	0	15
303 6481 Feather Water District	0	0	15	0	0	0	0	15
309 7562 Woodland Unified	0	0	15	0	0	0	0	15
310 7565 Sutter Co Schools	0	0	10	0	0	0	0	10
311 7577 Yuba Community College	0	0	15	0	0	0	0	15
312 7601 E Nicolaus High 2000 Debt	0	0	15	0	0	0	0	15
313 7602 Woodland Unified Debt Ser	0	0	15	0	0	0	0	15
314 7607 Sutter High 2008 Bond Deb	0	0	31	0	0	0	0	31
315 7651 YC#99-1 Series C Bonds Db	0	0	46	0	0	0	0	46
316 7652 YC 2004-1 Meas K Bonds Deb	0	0	26	0	0	0	0	26
317 7654 Franklin Elem 2006 DBT Ser	0	0	10	0	0	0	0	10
318 7655 Yuba Comm. College Distr DS-A	0	0	15	0	0	0	0	15
319 7656 Yuba Comm. College Distr DS-B	0	0	10	0	0	0	0	10
320 7657 Yuba Comm College Distrb	0	0	10	0	0	0	0	10
321 7659 Yuba College Go Bond	0	0	15	0	0	0	0	15
322 7661 LO#04-1 Series A Bonds Db	0	0	46	0	0	0	0	46
323 7663 East Nicolaus H 2014 Debt Svc	0	0	15	0	0	0	0	15
328 4103-765 ELC Enhncng Det Exp	2,107	0	614	0	0	0	0	2,722
329 4103-92 COVID19 Elc Enhncng Det	2,184	1,740	330	0	0	0	0	4,254
330 4103-93 COVID19 Vaccine Clinic	46	0	83	0	0	0	0	128
331 4121-00 Homeless Services	0	0	31	0	0	0	0	31
332 4121-58 COVID PHEP Grant	0	0	77	0	0	0	0	77
333 4121-751 Homeless Emergency Asst	0	0	26	0	0	0	0	26
335 4121-756 Housing & Disability Advocac	50	0	114	0	0	0	0	164
336 4121-759 Homeless Tent Camping Site	476	0	201	0	0	0	0	678
338 4121-762 Homeless Operations	346	0	341	0	0	0	0	687
339 4121-763 Homeless Sv ESG-CV2	506	730	83	0	0	0	0	1,319
340 4121-764 CARES CSBG	0	0	181	0	0	0	0	181
343 4103-72 CDPH Dis WF Develop	0	559	0	0	0	0	0	559

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

**Allocation Summary**

**Dept:6 1201 Auditor-Controller**

Department	Departmental Accounting	Payroll Accounting	Claims Accounting	Internal Audit- County Wide	Direct Identified	COVID-19	General Govt	Total
344 4104-42 Prevention	\$0	\$1,117	\$0	\$0	\$0	\$0	\$0	\$1,117
345 4104-701 Youth & Family FSP Svcs	0	5,027	0	0	0	0	0	5,027
346 4104-702 Youth & Family Non-FSP Sv	0	1,117	0	0	0	0	0	1,117
347 4104-704 Adult FSP Svcs	0	3,910	0	0	0	0	0	3,910
348 4104-705 Adult Non FSP Svcs	0	6,145	0	0	0	0	0	6,145
349 4104-706 Ethnic Outreach Svcs	0	3,910	0	0	0	0	0	3,910
350 4104-712 Community Prevention team	0	2,793	0	0	0	0	0	2,793
351 4104-717 Administrative	0	559	0	0	0	0	0	559
352 2125-11 CA Witness Relocation & Assi	0	0	10	0	0	0	0	10
353 4103-763 Homeless Srv ESG-CV2	0	0	5	0	0	0	0	5
354 4121-59 COVID 19-CMSP Cerg	0	0	31	0	0	0	0	31
355 4121-750 Homeless Housing & Preven	0	0	5	0	0	0	0	5
356 4121-765 ELC Enhancing Detectn Exp	0	0	207	0	0	0	0	207
357 4121-90 COVID CDSS Proj Roomkey	0	0	62	0	0	0	0	62
<b>Total</b>	<b>\$487,501</b>	<b>\$534,024</b>	<b>\$202,116</b>	<b>\$139,159</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,362,801</b>

DRAFT

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

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

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

**A. Department Costs**

Dept:7 1202 Treasurer-Tax Collector

Description		Amount	General Admin	Treasury	General Govt
<b>Personnel Costs</b>					
Salaries	S1	387,813	84,862	112,012	190,939
<i>Salary % Split</i>			<i>21.88%</i>	<i>28.88%</i>	<i>49.23%</i>
Benefits	S	277,587	60,742	80,175	136,670
<b>Subtotal - Personnel Costs</b>		<b>665,400</b>	<b>145,604</b>	<b>192,187</b>	<b>327,609</b>
<b>Services &amp; Supplies Cost</b>					
Services & Supplies	S	144,059	31,523	41,608	70,927
Intrafund Costs	P	527	0	195	332
ISF IT Direct Charges	S	142,108	31,096	41,045	69,967
Other Charges	S	25	5	7	12
Equipment Replacement	D	1,737	0	0	0
Transfer Out	S	55,564	12,159	16,048	27,357
Revenues	P	(32,521)	0	0	(32,521)
Misc Revenue	S	(5,690)	(1,245)	(1,643)	(2,801)
<b>Subtotal - Services &amp; Supplies</b>		<b>305,809</b>	<b>73,539</b>	<b>97,260</b>	<b>133,273</b>
<b>Department Cost Total</b>		<b>971,209</b>	<b>219,143</b>	<b>289,447</b>	<b>460,882</b>
<b>Adjustments to Cost</b>					
Equipment Replacement	D	(1,737)	0	0	0
<b>Subtotal - Adjustments</b>		<b>(1,737)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Costs After Adjustments</b>		<b>969,472</b>	<b>219,143</b>	<b>289,447</b>	<b>460,882</b>
General Admin Distribution			(219,143)	81,025	138,118
<b>Grand Total</b>		<b>\$969,472</b>		<b>\$370,472</b>	<b>\$599,000</b>
				not allocated	

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

**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	\$3,352	\$5,715
1 Courthouse East	163	0	60	103
Subtotal - Building Occupancy	9,231	0	3,413	5,818
2 Equip Deprec	54,816	0	20,267	34,548
Subtotal - Equipment Depreciation	54,816	0	20,267	34,548
3 Tax Assessment	271	0	100	171
Subtotal - Tax Assessment	271	0	100	171
4 External Audit	239	0	88	150
Subtotal - External Audit	239	0	88	150
5 Personnel/Budget Prep	1,552	94	609	1,038
5 Departmental Assistance	1,752	106	687	1,171
Subtotal - 1102 County Administrator	3,304	200	1,295	2,208
6 Departmental Accounting	2,646	186	1,047	1,785
6 Payroll Accounting	4,292	306	1,700	2,898
6 Claims Accounting	1,187	83	470	800
6 Internal Audit-County Wide	786	69	316	539
Subtotal - 1201 Auditor-Controller	8,911	644	3,533	6,022
8 Purchasing	0	370	137	233
Subtotal - 1205 General Services Depa	0	370	137	233
9 Legal Assistance	0	39,441	14,583	24,858
Subtotal - 1301 County Counsel	0	39,441	14,583	24,858
10 Employee/Labor Relations	0	5,319	1,966	3,352
10 Recruitment/Class Non-MSS	0	4,727	1,748	2,979
Subtotal - 1401 Human Resources	0	10,046	3,714	6,331
11 Maintenance	0	3,700	1,368	2,332
11 Grounds	0	113	42	71

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

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

Dept:7 1202 Treasurer-Tax Collector

Department	First Incoming	Second Incoming	Treasury	General Govt
11 Custodial	\$0	\$14,630	\$5,409	\$9,221
11 Direct Expenditure	0	1,209	447	762
Subtotal - 1700 Building Maintenance	0	19,653	7,266	12,386
<b>Total Incoming</b>	<b>76,771</b>	<b>70,353</b>	<b>54,397</b>	<b>92,727</b>
<b>C. Total Allocated</b>		<b>\$1,116,595</b>	<b>\$424,868</b>	<b>\$691,727</b>
			38.05%	61.95%

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

Treasury Allocations

Dept:7 1202 Treasurer-Tax Collector

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
9 1301 County Counsel	392,023.36	0.12%	\$481	\$(393)	\$88	\$31	\$120
10 1401 Human Resources	265,152.80	0.08%	325	(282)	43	21	65
14 1203 Assessor	11,552.31	0.00%	14	(12)	2	1	3
15 1204 Revenue Collection	1,956.27	0.00%	2	(2)	0	0	1
17 1600 Sheriff-Communications	195,002.25	0.06%	239	(194)	45	16	61
18 1920 Engineering Services	29,178.80	0.01%	36	(29)	7	2	9
24 2112 Consolidated Courts	(30,816.86)	-0.01%	(38)	(4)	(42)	(2)	(44)
26 2125-01 DA-Criminal Division	201,970.19	0.06%	248	(199)	49	16	65
29 2201 Sheriff-Coroner	5,615,274.56	1.73%	6,892	(3,713)	3,179	449	3,629
32 2301 Sheriff-County Jail	339,199.67	0.10%	416	(340)	76	27	103
34 2304 Probation	1,640,881.38	0.50%	2,014	(1,632)	382	131	513
39 2601 Agricultural Commissioner	71,599.17	0.02%	88	(73)	15	6	21
40 2706 Recorder	1,801,538.52	0.55%	2,211	(1,798)	413	144	557
43 2721 Development Services	11,241.21	0.00%	14	(11)	3	1	4
44 2724-24 Planning & Building	446,441.96	0.14%	548	(431)	117	36	153
45 2724-31 Community Services Building	64,774.33	0.02%	80	(74)	6	5	11
48 2726 Animal Control	676,986.41	0.21%	831	(683)	148	54	202
49 2727 CUPA	15,772.54	0.00%	19	(16)	3	1	5
50 3100 Road	13,629,386.77	4.19%	16,729	(13,312)	3,417	1,091	4,508
51 3200 County Airport	79,813.50	0.02%	98	(76)	22	6	28
53 4102-00 Mental Health	(1,525,557.57)	-0.47%	(1,873)	(410)	(2,283)	(122)	(2,405)
54 4103-10 Health	1,274,165.10	0.39%	1,564	(568)	996	102	1,098
55 4104-00 Mental Health Service Act	11,583,908.96	3.56%	14,218	(11,088)	3,130	927	4,058
56 4120-00 Human Services Admin	129,323.77	0.04%	159	(100)	59	10	69
57 4580 Fleet Management ISF	130,074.46	0.04%	160	(152)	8	10	18
58 4581 Information Technology ISF	249,679.86	0.08%	306	(328)	(22)	20	(2)
59 4590 Liability Insurance ISF	552,865.25	0.17%	679	(678)	1	44	45
60 4591 Workers' Comp. Ins. ISF	518,431.17	0.16%	636	(669)	(33)	41	9
61 4595 Employee Wellness Services	227,252.02	0.07%	279	(161)	118	18	136
62 5000 Trial Court Agency	96,152.52	0.03%	118	(80)	38	8	46
63 5101-00 Welfare	15,569,393.22	4.79%	19,110	(15,135)	3,975	1,246	5,222
64 5200 IHSS Public Authority	561,625.39	0.17%	689	(582)	107	45	152
65 6201 County Library	37,343.85	0.01%	46	(31)	15	3	18
67 7101 Parks and Recreation	441,659.76	0.14%	542	(446)	96	35	131
68 7201 Community Memorial Museum	3,719.18	0.00%	5	(4)	1	0	1
70 0112 Child Supp Serv Reimb/Adjustme	872,962.79	0.27%	1,072	(879)	192	70	262
71 0140 County Local Revenue Fund	15,358,383.31	4.73%	18,851	(4,923)	13,928	1,229	15,158
72 0177 CCPIF SB 678	930,259.76	0.29%	1,142	(886)	256	74	330
73 0184 Sheriff Inmate Welfare	61,174.78	0.02%	75	(71)	4	5	9
74 0241 Public Safety Realignment 2011	0.00	0.00%	0	(7,256)	(7,256)	0	(7,256)
75 0252 Emergency Medical Service	432,091.22	0.13%	530	(443)	87	35	122
76 0253 RLF CDBG Housing Rehabilitatio	338,261.45	0.10%	415	(341)	74	27	101

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

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	287,751.67	0.09%	\$353	\$(231)	\$122	\$23	\$145
78 0284 CDBG Housing Rehab 04-STB	358,622.63	0.11%	440	(346)	94	29	123
79 0289 EDBG PI Fund	448,528.68	0.14%	551	(453)	98	36	133
81 0301 County Service Area G	73,657.32	0.02%	90	(208)	(118)	6	(112)
82 0305 County Service Area F	(31,031.24)	-0.01%	(38)	(325)	(363)	(2)	(366)
83 0309 County Service Area C	981,502.06	0.30%	1,205	(1,003)	202	79	280
84 0311 County Service Area D	1,170,631.38	0.36%	1,437	(1,200)	237	94	331
85 0320 Sutter County Water Agency	1,493,340.32	0.46%	1,833	(1,519)	314	120	434
86 0321 Lo Canal Operations & Maintence	396,018.45	0.12%	486	(414)	72	32	104
87 0326 County Water Zone #4	361,629.72	0.11%	444	(358)	86	29	115
88 0327 County Water Zone #5	764,609.60	0.24%	939	(771)	168	61	229
89 0329 County Water Zone #7	281,327.76	0.09%	345	(284)	61	23	84
90 0330 County Water Zone #8	23,148.33	0.01%	28	(23)	5	2	7
91 0340 Co Consolid St Lighting District	1,637,143.10	0.50%	2,009	(1,660)	349	131	481
92 0395 Rio Ramaza Comm. Serv District	104,572.88	0.03%	128	(109)	19	8	28
93 1103 Non-Departmental Expense	9,217.03	0.00%	11	(9)	2	1	3
94 1209 General Revenues	25,470,004.40	7.84%	31,263	(27,647)	3,616	2,039	5,655
95 1801 Plant Acquisition	285,393.84	0.09%	350	(1,128)	(778)	23	(755)
96 1803 Capital Projects	139,751.34	0.04%	172	(141)	31	11	42
106 2202 Net 5-Sheriff	557,410.98	0.17%	684	(555)	129	45	174
108 2215 Public Safety-County Share	(507.88)	0.00%	(1)	0	(1)	(0)	(1)
111 2703 Fish & Game Propagation	91,024.15	0.03%	112	(92)	20	7	27
114 3000 Urban area Resident St Lightning	343,552.26	0.11%	422	(351)	71	28	98
154 4102-68 Mental Health-Drug Medi-Cal	875,276.85	0.27%	1,074	(826)	248	70	318
208 4109 MHSa Housing Prg	87,887.70	0.03%	108	0	108	7	115
215 4151-00 COVID-19 Crisis Response	1,154,009.11	0.36%	1,416	(1,121)	295	92	388
217 4152 COVID-19 Emergency Suppleme	55.59	0.00%	0	0	0	0	0
218 4153 Cares Act Funding	1,468,821.98	0.45%	1,803	(2,192)	(389)	118	(272)
219 4154 Homeless Funding	360,153.15	0.11%	442	0	442	29	471
220 4155 American Recovery Act	8,734,661.91	2.69%	10,721	(8,951)	1,770	699	2,469
221 4154-00 Homeless Funding Sources	0.00	0.00%	0	(372)	(372)	0	(372)
224 4400 Sutter Co Waterworks Dist #1	1,228,688.84	0.38%	1,508	(1,245)	263	98	361
241 5502 OEM FY19Pub Safty Powershutc	545,582.93	0.17%	670	(560)	110	44	153
246 5100 Children/Family Comm.	2,064,121.11	0.64%	2,534	(2,067)	467	165	632
247 5116 DNA ID Prop 69 State	28,199.09	0.01%	35	(28)	7	2	9
248 5121 Redevelopment Prop Tax	230,554.75	0.07%	283	(746)	(463)	18	(445)
249 5158 Industrial Hemp Ordinance	21,788.39	0.01%	27	(24)	3	2	4
250 5193 Highland EST Improv Redemptio	1,535.98	0.00%	2	0	2	0	2
252 5203 Agency Collections Payable	381,654.99	0.12%	468	(378)	90	31	121
254 5212 Local Transportation Tax	1,834,628.40	0.56%	2,252	(1,558)	694	147	841
257 5218 Taxes	24,335,804.39	7.49%	29,871	1,297	31,168	1,948	33,116
259 5240 City of Live Oak	750,278.61	0.23%	921	(850)	71	60	131

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

Treasury Allocations

Dept:7 1202 Treasurer-Tax Collector

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
260 5241 City of Yuba City	1,400,597.04	0.43%	\$1,719	\$(2,858)	\$(1,139)	\$112	\$(1,027)
261 5262 Sutter-Butte Flood Control	429,183.81	0.13%	527	(1,445)	(918)	34	(884)
262 5263 Sac Area Flood Control	18,995.85	0.01%	23	(56)	(33)	2	(31)
263 5265 FRAQMD	489.79	0.00%	1	(0)	0	0	0
264 5267 Statewide Comm Infrastructure	2,013.51	0.00%	2	(13)	(11)	0	(10)
265 5277 Narco	233,111.18	0.07%	286	(259)	27	19	46
266 6401 Fairview Cemetery	153,902.79	0.05%	189	(164)	25	12	37
267 6402 Live Oak Cemetery	1,198,027.63	0.37%	1,470	(845)	625	96	721
268 6403 Meridian Cemetery Trust	7,382.38	0.00%	9	(7)	2	1	3
269 6404 Nicolaus Cemetery	105,191.75	0.03%	129	(109)	20	8	29
270 6405 Pleasant Grove Cemetery	193,075.24	0.06%	237	(198)	39	15	54
271 6406 Sutter Cemetery	2,247,633.88	0.69%	2,759	(2,328)	431	180	611
272 6415 Gilsizer County Drainage	4,211,698.65	1.30%	5,170	(4,256)	914	337	1,251
273 6416 Live Oak Cemetery Specl Assess	0.00	0.00%	0	(369)	(369)	0	(369)
274 6419 Meridian Fire District	523,126.28	0.16%	642	(530)	112	42	154
275 6420 Sutter Basin Fire	432,473.13	0.13%	531	(444)	87	35	121
276 6424 Levee Disrt #1-Feather River	89,168.83	0.03%	109	(87)	22	7	30
277 6426 Levee District #1	1,404,428.32	0.43%	1,724	(1,526)	198	112	310
278 6427 Levee District #9	516,383.40	0.16%	634	(544)	90	41	131
279 6428 Maintenance Area #3	3,861.62	0.00%	5	(20)	(15)	0	(15)
280 6429 Maintenance Area #7 Zone 2	49.81	0.00%	0	(0)	(0)	0	(0)
281 6430 Maintenance Area #7 Zone 3	1,030.65	0.00%	1	(4)	(3)	0	(3)
282 6431 Maintenance Area #7 Zone 4	5,538.29	0.00%	7	(21)	(14)	0	(14)
283 6434 Bear River Levee Maintenance	16.99	0.00%	0	0	0	0	0
284 6435 Colusa Mosquito Abatement	1,480.91	0.00%	2	(4)	(2)	0	(2)
285 6436 S-Y Mosquito & Vector Control	4,967,554.56	1.53%	6,097	(5,210)	887	398	1,285
286 6437 Maintenance Area #16 Zone 1	1,004.12	0.00%	1	(4)	(3)	0	(3)
287 6438 Maintenance Area #16 Zone 2	1,622.85	0.00%	2	(6)	(4)	0	(4)
288 6439 Maintenance Area #16 Zone 3	757.07	0.00%	1	(3)	(2)	0	(2)
289 6440 Maintenance Area #16 Zone 4	3,277.74	0.00%	4	(73)	(69)	0	(69)
290 6449 Reclamation District #1000	11,653.84	0.00%	14	0	14	1	15
291 6451 Reclamation District #70	770,032.41	0.24%	945	(741)	204	62	266
292 6452 Reclamation District #777	524,728.27	0.16%	644	(537)	107	42	149
293 6453 Reclamation District #817	607.69	0.00%	1	(2)	(1)	0	(1)
294 6455 Reclamation District #1001	1,742,122.84	0.54%	2,138	(1,752)	386	139	526
295 6458 Reclamation District #2054	382,755.30	0.12%	470	(387)	83	31	113
296 6459 Reclamation District #2056	480,615.35	0.15%	590	(485)	105	38	143
297 6460 Reclamation District #2103	36.27	0.00%	0	0	0	0	0
298 6461 Reclamation District #1500	1,952,712.71	0.60%	2,397	(2,286)	111	156	267
299 6462 Reclamation District #1660	625,142.66	0.19%	767	(604)	163	50	213
300 6470 Sutter County Resource Conserv	30,936.04	0.01%	38	(30)	8	2	10
301 6471 LAFCO	18,608.55	0.01%	23	(26)	(3)	1	(2)

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

Treasury Allocations

Dept:7 1202 Treasurer-Tax Collector

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
302 6480 Butte Water District	6,252.36	0.00%	\$8	\$(21)	\$(13)	\$1	\$(13)
303 6481 Feather Water District	57,190.78	0.02%	70	(158)	(88)	5	(83)
304 6484 SCSD-90 Series A-Imprv Redem	462,567.11	0.14%	568	(467)	101	37	138
305 6489 CA First Sutter	14,294.43	0.00%	18	(37)	(19)	1	(18)
306 6490 CA Enterp Dev Auth Comm Pace	26,090.76	0.01%	32	(33)	(1)	2	1
307 6491 California Hero Program	9,093.27	0.00%	11	(23)	(12)	1	(11)
310 7565 Sutter Co Schools	146,894,186.36	45.20%	180,303	(152,388)	27,915	11,759	39,674
358 4122 BH Quality Improv Prgrm	135,820.84	0.04%	167	(2)	165	11	176
<b>Subtotal</b>	<b>324,951,627.85</b>	<b>100.00%</b>	<b>398,856</b>	<b>(308,315)</b>	<b>90,541</b>	<b>26,012</b>	<b>116,553</b>
Direct Bills					308,315		308,315
<b>Total</b>					<b>\$398,856</b>		<b>\$424,868</b>

Basis Units: Average Daily Cash Balance  
 Source:

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

**Allocation Summary**

Dept:7 1202 Treasurer-Tax Collector

Department	Treasury	General Govt	Total
0 Direct Billed	\$308,315	\$0	\$308,315
9 1301 County Counsel	120	0	120
10 1401 Human Resources	65	0	65
14 1203 Assessor	3	0	3
15 1204 Revenue Collection	1	0	1
17 1600 Sheriff-Communications	61	0	61
18 1920 Engineering Services	9	0	9
24 2112 Consolidated Courts	(44)	0	(44)
26 2125-01 DA-Criminal Division	65	0	65
29 2201 Sheriff-Coroner	3,629	0	3,629
32 2301 Sheriff-County Jail	103	0	103
34 2304 Probation	513	0	513
39 2601 Agricultural Commissioner	21	0	21
40 2706 Recorder	557	0	557
43 2721 Development Services	4	0	4
44 2724-24 Planning & Building	153	0	153
45 2724-31 Community Services Building	11	0	11
48 2726 Animal Control	202	0	202
49 2727 CUPA	5	0	5
50 3100 Road	4,508	0	4,508
51 3200 County Airport	28	0	28
53 4102-00 Mental Health	(2,405)	0	(2,405)
54 4103-10 Health	1,098	0	1,098
55 4104-00 Mental Health Service Act	4,058	0	4,058
56 4120-00 Human Services Admin	69	0	69
57 4580 Fleet Management ISF	18	0	18
58 4581 Information Technology ISF	(2)	0	(2)
59 4590 Liability Insurance ISF	45	0	45
60 4591 Workers' Comp. Ins. ISF	9	0	9
61 4595 Employee Wellness Services	136	0	136
62 5000 Trial Court Agency	46	0	46
63 5101-00 Welfare	5,222	0	5,222
64 5200 IHSS Public Authority	152	0	152
65 6201 County Library	18	0	18
67 7101 Parks and Recreation	131	0	131
68 7201 Community Memorial Museum	1	0	1
70 0112 Child Supp Serv Reimb/Adjustme	262	0	262
71 0140 County Local Revenue Fund	15,158	0	15,158
72 0177 CCPIF SB 678	330	0	330
73 0184 Sheriff Inmate Welfare	9	0	9
74 0241 Public Safety Realignment 2011	(7,256)	0	(7,256)

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

**Allocation Summary**

Dept:7 1202 Treasurer-Tax Collector

Department	Treasury	General Govt	Total
75 0252 Emergency Medical Service	\$122	\$0	\$122
76 0253 RLF CDBG Housing Rehabilitatio	101	0	101
77 0273 Local Innovation	145	0	145
78 0284 CDBG Housing Rehab 04-STB	123	0	123
79 0289 EDBG PI Fund	133	0	133
81 0301 County Service Area G	(112)	0	(112)
82 0305 County Service Area F	(366)	0	(366)
83 0309 County Service Area C	280	0	280
84 0311 County Service Area D	331	0	331
85 0320 Sutter County Water Agency	434	0	434
86 0321 Lo Canal Operations & Maintence	104	0	104
87 0326 County Water Zone #4	115	0	115
88 0327 County Water Zone #5	229	0	229
89 0329 County Water Zone #7	84	0	84
90 0330 County Water Zone #8	7	0	7
91 0340 Co Consolid St Lighting District	481	0	481
92 0395 Rio Ramaza Comm. Serv District	28	0	28
93 1103 Non-Departmental Expense	3	0	3
94 1209 General Revenues	5,655	0	5,655
95 1801 Plant Acquisition	(755)	0	(755)
96 1803 Capital Projects	42	0	42
106 2202 Net 5-Sheriff	174	0	174
108 2215 Public Safety-County Share	(1)	0	(1)
111 2703 Fish & Game Propagation	27	0	27
114 3000 Urban area Resident St Lightning	98	0	98
154 4102-68 Mental Health-Drug Medi-Cal	318	0	318
208 4109 MHSa Housing Prg	115	0	115
215 4151-00 COVID-19 Crisis Response	388	0	388
217 4152 COVID-19 Emergency Suppleme	0	0	0
218 4153 Cares Act Funding	(272)	0	(272)
219 4154 Homeless Funding	471	0	471
220 4155 American Recovery Act	2,469	0	2,469
221 4154-00 Homeless Funding Sources	(372)	0	(372)
224 4400 Sutter Co Waterworks Dist #1	361	0	361
241 5502 OEM FY19Pub Safty Powershutc	153	0	153
246 5100 Children/Family Comm.	632	0	632
247 5116 DNA ID Prop 69 State	9	0	9
248 5121 Redevelopment Prop Tax	(445)	0	(445)
249 5158 Industrial Hemp Ordinance	4	0	4
250 5193 Highland EST Improv Redemptio	2	0	2
252 5203 Agency Collections Payable	121	0	121

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

**Allocation Summary**

Dept:7 1202 Treasurer-Tax Collector

Department	Treasury	General Govt	Total
254 5212 Local Transportation Tax	\$841	\$0	\$841
257 5218 Taxes	33,116	0	33,116
259 5240 City of Live Oak	131	0	131
260 5241 City of Yuba City	(1,027)	0	(1,027)
261 5262 Sutter-Butte Flood Control	(884)	0	(884)
262 5263 Sac Area Flood Control	(31)	0	(31)
263 5265 FRAQMD	0	0	0
264 5267 Statewide Comm Infrastructure	(10)	0	(10)
265 5277 Narco	46	0	46
266 6401 Fairview Cemetery	37	0	37
267 6402 Live Oak Cemetery	721	0	721
268 6403 Meridian Cemetery Trust	3	0	3
269 6404 Nicolaus Cemetery	29	0	29
270 6405 Pleasant Grove Cemetery	54	0	54
271 6406 Sutter Cemetery	611	0	611
272 6415 Gilsizer County Drainage	1,251	0	1,251
273 6416 Live Oak Cemetery Specl Assess	(369)	0	(369)
274 6419 Meridian Fire District	154	0	154
275 6420 Sutter Basin Fire	121	0	121
276 6424 Levee Disrt #1-Feather River	30	0	30
277 6426 Levee District #1	310	0	310
278 6427 Levee District #9	131	0	131
279 6428 Maintenance Area #3	(15)	0	(15)
280 6429 Maintenance Area #7 Zone 2	(0)	0	(0)
281 6430 Maintenance Area #7 Zone 3	(3)	0	(3)
282 6431 Maintenance Area #7 Zone 4	(14)	0	(14)
283 6434 Bear River Levee Maintenance	0	0	0
284 6435 Colusa Mosquito Abatement	(2)	0	(2)
285 6436 S-Y Mosquito & Vector Control	1,285	0	1,285
286 6437 Maintenance Area #16 Zone 1	(3)	0	(3)
287 6438 Maintenance Area #16 Zone 2	(4)	0	(4)
288 6439 Maintenance Area #16 Zone 3	(2)	0	(2)
289 6440 Maintenance Area #16 Zone 4	(69)	0	(69)
290 6449 Reclamation District #1000	15	0	15
291 6451 Reclamation District #70	266	0	266
292 6452 Reclamation District #777	149	0	149
293 6453 Reclamation District #817	(1)	0	(1)
294 6455 Reclamation District #1001	526	0	526
295 6458 Reclamation District #2054	113	0	113
296 6459 Reclamation District #2056	143	0	143
297 6460 Reclamation District #2103	0	0	0

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

**Allocation Summary**

Dept:7 1202 Treasurer-Tax Collector

Department	Treasury	General Govt	Total
298 6461 Reclamation District #1500	\$267	\$0	\$267
299 6462 Reclamation District #1660	213	0	213
300 6470 Sutter County Resource Conserv	10	0	10
301 6471 LAFCO	(2)	0	(2)
302 6480 Butte Water District	(13)	0	(13)
303 6481 Feather Water District	(83)	0	(83)
304 6484 SCSD-90 Series A-Imprv Redem	138	0	138
305 6489 CA First Sutter	(18)	0	(18)
306 6490 CA Enterp Dev Auth Comm Pace	1	0	1
307 6491 California Hero Program	(11)	0	(11)
310 7565 Sutter Co Schools	39,674	0	39,674
358 4122 BH Quality Improv Prgm	176	0	176
<b>Total</b>	<b>\$424,868</b>	<b>\$0</b>	<b>\$424,868</b>

DRAFT

**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.
4. COVID-19 function is time spent on activities that pertain to the COVID-19 public health emergency.

DRAFT

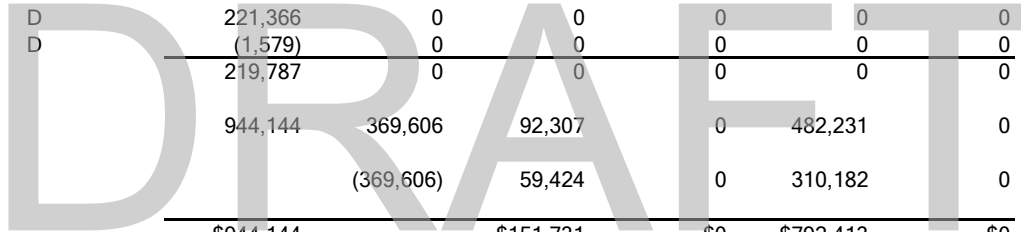
**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

**A. Department Costs**

Dept:8 1205 General Services Department

Description		Amount	General Admin	Purchasing	Copier Services	Direct Identified	COVID-19
<b>Personnel Costs</b>							
Salaries	S1	531,249	208,058	51,961	0	271,230	0
<i>Salary % Split</i>			<i>39.16%</i>	<i>9.78%</i>	<i>.00%</i>	<i>51.06%</i>	<i>.00%</i>
Benefits	S	331,142	129,688	32,389	0	169,065	0
<b>Subtotal - Personnel Costs</b>		<b>862,391</b>	<b>337,746</b>	<b>84,350</b>	<b>0</b>	<b>440,295</b>	<b>0</b>
<b>Services &amp; Supplies Cost</b>							
Services & Supplies	S	40,975	16,047	4,008	0	20,920	0
Interfund Costs	S	49,301	19,308	4,822	0	25,170	0
Transfer Out	S	6,242	2,445	611	0	3,187	0
Gen Ins Bond IntraFund	P	403	0	0	0	403	0
Other Charges	S	25	10	2	0	13	0
Intrafund Transfer	D	(221,366)	0	0	0	0	0
Other Revenues	S	(15,192)	(5,950)	(1,486)	0	(7,756)	0
Equipment Replacement	D	1,579	0	0	0	0	0
<b>Subtotal - Services &amp; Supplies</b>		<b>(138,033)</b>	<b>31,860</b>	<b>7,957</b>	<b>0</b>	<b>41,936</b>	<b>0</b>
<b>Department Cost Total</b>		<b>724,358</b>	<b>369,606</b>	<b>92,307</b>	<b>0</b>	<b>482,231</b>	<b>0</b>
<b>Adjustments to Cost</b>							
Intrafund Transfer	D	221,366	0	0	0	0	0
Equipment Replacement	D	(1,579)	0	0	0	0	0
<b>Subtotal - Adjustments</b>		<b>219,787</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Costs After Adjustments</b>		<b>944,144</b>	<b>369,606</b>	<b>92,307</b>	<b>0</b>	<b>482,231</b>	<b>0</b>
General Admin Distribution			(369,606)	59,424	0	310,182	0
<b>Grand Total</b>		<b>\$944,144</b>		<b>\$151,731</b>	<b>\$0</b>	<b>\$792,413</b>	<b>\$0</b>
				not allocated		not allocated	



**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

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

**Dept:8 1205 General Services Department**

Department	First Incoming	Second Incoming	Purchasing	Copier Services	Direct Identified	COVID-19
1 146 Garden Highway	\$332	\$0	\$53	\$0	\$279	\$0
Subtotal - Building Occupancy	332	0	53	0	279	0
2 Equip Deprec	12,429	0	1,998	0	10,430	0
Subtotal - Equipment Depreciation	12,429	0	1,998	0	10,430	0
3 Tax Assessment	391	0	63	0	328	0
Subtotal - Tax Assessment	391	0	63	0	328	0
4 External Audit	206	0	33	0	172	0
Subtotal - External Audit	206	0	33	0	172	0
5 Personnel/Budget Prep	1,516	92	258	0	1,349	0
5 Departmental Assistance	1,711	104	292	0	1,523	0
Subtotal - 1102 County Administrator	3,227	195	550	0	2,872	0
6 Departmental Accounting	2,649	186	456	0	2,379	0
6 Payroll Accounting	4,191	299	722	0	3,768	0
6 Claims Accounting	1,023	72	176	0	919	0
6 Internal Audit-County Wide	787	69	138	0	718	0
Subtotal - 1201 Auditor-Controller	8,650	626	1,491	0	7,784	0
8 Purchasing	0	1,109	178	0	931	0
Subtotal - 1205 General Services Depa	0	1,109	178	0	931	0
9 Legal Assistance	0	4,111	661	0	3,450	0
Subtotal - 1301 County Counsel	0	4,111	661	0	3,450	0
10 Employee/Labor Relations	0	5,194	835	0	4,359	0
10 Recruitment/Class Non-MSS	0	4,617	742	0	3,874	0
Subtotal - 1401 Human Resources	0	9,811	1,577	0	8,234	0
11 Maintenance	0	8,079	1,299	0	6,780	0
11 Grounds	0	1,618	260	0	1,358	0
11 Custodial	0	407	65	0	342	0

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

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

Dept:8 1205 General Services Department

Department	First Incoming	Second Incoming	Purchasing	Copier Services	Direct Identified	COVID-19
11 Direct Expenditure	\$0	\$1,181	\$190	\$0	\$991	\$0
Subtotal - 1700 Building Maintenance	0	11,286	1,815	0	9,472	0
<b>Total Incoming</b>	25,234	27,138	8,420	0	43,952	0
<b>C. Total Allocated</b>		<b>\$996,516</b>	<b>\$160,151</b>	<b>\$0</b>	<b>\$836,365</b>	<b>\$0</b>
			16.07%		83.93%	

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

**Purchasing Allocations**

**Dept:8 1205 General Services Department**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 1102 County Administrator	2	0.24%	\$370	\$0	\$370	\$0	\$370
6 1201 Auditor-Controller	1	0.12%	185	0	185	0	185
7 1202 Treasurer-Tax Collector	2	0.24%	370	0	370	0	370
8 1205 General Services Department	6	0.71%	1,109	0	1,109	0	1,109
9 1301 County Counsel	4	0.47%	739	0	739	21	760
10 1401 Human Resources	2	0.24%	370	0	370	10	380
11 1700 Building Maintenance	83	9.85%	15,339	0	15,339	435	15,774
12 1101 Board of Supervisors	4	0.47%	739	0	739	21	760
13 1105 Clerk of the Board	4	0.47%	739	0	739	21	760
14 1203 Assessor	2	0.24%	370	0	370	10	380
16 1502 Elections	8	0.95%	1,478	0	1,478	42	1,520
17 1600 Sheriff-Communications	14	1.66%	2,587	0	2,587	73	2,661
18 1920 Engineering Services	6	0.71%	1,109	0	1,109	31	1,140
19 1922 Water Resources	2	0.24%	370	0	370	10	380
23 2106 Public Defender	3	0.36%	554	0	554	16	570
25 2125 District Attorney	1	0.12%	185	0	185	5	190
29 2201 Sheriff-Coroner	13	1.54%	2,402	0	2,402	68	2,471
30 2205 Sheriff-Boat Patrol	4	0.47%	739	0	739	21	760
31 2208 Sheriff-Live Oak Contract	1	0.12%	185	0	185	5	190
32 2301 Sheriff-County Jail	22	2.61%	4,066	0	4,066	115	4,181
34 2304 Probation	13	1.54%	2,402	0	2,402	68	2,471
37 2401 Emergency Services	13	1.54%	2,402	0	2,402	68	2,471
38 2402 Fire Services Administration	2	0.24%	370	0	370	10	380
39 2601 Agricultural Commissioner	18	2.14%	3,326	0	3,326	94	3,421
40 2706 Recorder	3	0.36%	554	0	554	16	570
41 2709 Pub. Guardian/Conservator	6	0.71%	1,109	0	1,109	31	1,140
42 2710 County Clerk	2	0.24%	370	0	370	10	380
43 2721 Development Services	4	0.47%	739	0	739	21	760
44 2724-24 Planning & Building	6	0.71%	1,109	0	1,109	31	1,140
45 2724-31 Community Services Building	2	0.24%	370	0	370	10	380
47 2725 Environmental Health	3	0.36%	554	0	554	16	570
50 3100 Road	35	4.15%	6,468	0	6,468	184	6,652
53 4102-00 Mental Health	4	0.47%	739	0	739	21	760
54 4103-10 Health	12	1.42%	2,218	0	2,218	63	2,281
55 4104-00 Mental Health Service Act	1	0.12%	185	0	185	5	190
56 4120-00 Human Services Admin	13	1.54%	2,402	0	2,402	68	2,471
57 4580 Fleet Management ISF	33	3.91%	6,098	0	6,098	173	6,272
58 4581 Information Technology ISF	3	0.36%	554	0	554	16	570
59 4590 Liability Insurance ISF	1	0.12%	185	0	185	5	190
61 4595 Employee Wellness Services	1	0.12%	185	0	185	5	190
63 5101-00 Welfare	5	0.59%	924	0	924	26	950
64 5200 IHSS Public Authority	2	0.24%	370	0	370	10	380

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

Purchasing Allocations

Dept:8 1205 General Services Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
65 6201 County Library	9	1.07%	\$1,663	\$0	\$1,663	\$47	\$1,710
66 6301 Bi-County Farm Advisor	2	0.24%	370	0	370	10	380
67 7101 Parks and Recreation	5	0.59%	924	0	924	26	950
68 7201 Community Memorial Museum	2	0.24%	370	0	370	10	380
69 7203 Vets Memorial Community Bldg	2	0.24%	370	0	370	10	380
70 0112 Child Supp Serv Reimb/Adjustme	2	0.24%	370	0	370	10	380
82 0305 County Service Area F	21	2.49%	3,881	0	3,881	110	3,991
83 0309 County Service Area C	3	0.36%	554	0	554	16	570
84 0311 County Service Area D	2	0.24%	370	0	370	10	380
86 0321 Lo Canal Operations & Maintence	1	0.12%	185	0	185	5	190
92 0395 Rio Ramaza Comm. Serv District	2	0.24%	370	0	370	10	380
93 1103 Non-Departmental Expense	9	1.07%	1,663	0	1,663	47	1,710
95 1801 Plant Acquisition	14	1.66%	2,587	0	2,587	73	2,661
99 2104 Grand Jury	1	0.12%	185	0	185	5	190
102 2125-08 DA-Criminal Investigation	2	0.24%	370	0	370	10	380
104 2125-72 Local Community Correction A	1	0.12%	185	0	185	5	190
105 2127-00 Victim Services	1	0.12%	185	0	185	5	190
115 4102-01 Mental Health-Admin Support	19	2.25%	3,511	0	3,511	100	3,611
117 4102-03 Mental Health-Crisis Clinic	5	0.59%	924	0	924	26	950
119 4102-07 Mental Health-Inpatient	44	5.22%	8,131	0	8,131	231	8,362
122 4102-10 Mental Health-Non IMD	1	0.12%	185	0	185	5	190
127 4102-16 Mental Health-Outpatient/Adu	41	4.86%	7,577	0	7,577	215	7,792
128 4102-17 Mental Health-Outpatient/Chik	16	1.90%	2,957	0	2,957	84	3,041
133 4102-26 Mental Health-Sutter County E	3	0.36%	554	0	554	16	570
141 4102-41 Mental Health-Alcohol Admin	5	0.59%	924	0	924	26	950
142 4102-42 Mental Health-Prevention	6	0.71%	1,109	0	1,109	31	1,140
144 4102-48 Mental Health-Sutter Co CW E	3	0.36%	554	0	554	16	570
146 4102-51 Mental Health-OFC	9	1.07%	1,663	0	1,663	47	1,710
149 4102-54 Mental Health-First Steps	8	0.95%	1,478	0	1,478	42	1,520
150 4102-58 Mental Health-Drug Court SC	6	0.71%	1,109	0	1,109	31	1,140
153 4102-65 Mental Health-UR/QI Program	6	0.71%	1,109	0	1,109	31	1,140
155 4102-72 Mental Health-Local Comm C	4	0.47%	739	0	739	21	760
158 4102-82 Mental Health-Forensic	5	0.59%	924	0	924	26	950
159 4102-701 Mental Health-Youth and Far	5	0.59%	924	0	924	26	950
160 4102-702 Mental Health-Youth & Fam	3	0.36%	554	0	554	16	570
161 4102-704 Mental Health-Adult FSP Ser	5	0.59%	924	0	924	26	950
162 4102-705 Mental Health-Adult Non-FSF	19	2.25%	3,511	0	3,511	100	3,611
163 4102-706 Mental Health-Ethnic Outrea	12	1.42%	2,218	0	2,218	63	2,281
165 4102-712 Mental Health-Community Pr	25	2.97%	4,620	0	4,620	131	4,751
167 4102-715 Mental Health-Work Educatio	1	0.12%	185	0	185	5	190
168 4102-716 Mental Health-Innovation	5	0.59%	924	0	924	26	950
169 4102-717 Mental Health-Administrative	8	0.95%	1,478	0	1,478	42	1,520

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

**Purchasing Allocations**

Dept:8 1205 General Services Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
173 4103-22 Health-Homeless Pilot	1	0.12%	\$185	\$0	\$185	\$5	\$190
174 4103-26 Health-MCH	1	0.12%	185	0	185	5	190
178 4103-33 Health-CMSP Local Health Cc	1	0.12%	185	0	185	5	190
179 4103-35 Health-Field Nursing	2	0.24%	370	0	370	10	380
180 4103-36 Health-Bioterrorism	1	0.12%	185	0	185	5	190
182 4103-38 Health-Acute Communicable I	3	0.36%	554	0	554	16	570
183 4103-39 Health-Immunization Grant	3	0.36%	554	0	554	16	570
199 4103-66 Health-Supp Nutritional Asst F	5	0.59%	924	0	924	26	950
202 4103-69 Health - Oral Care	5	0.59%	924	0	924	26	950
207 4103-99 Health-Tobacco Control	4	0.47%	739	0	739	21	760
212 4121-758 Homeless Better Way Prog	14	1.66%	2,587	0	2,587	73	2,661
213 4134-00 Jail Medical	1	0.12%	185	0	185	5	190
220 4155 American Recovery Act	2	0.24%	370	0	370	10	380
222 4201 Non-County Providers	1	0.12%	185	0	185	5	190
224 4400 Sutter Co Waterworks Dist #1	9	1.07%	1,663	0	1,663	47	1,710
225 5101-05 Welfare-Social Workers Empy	4	0.47%	739	0	739	21	760
227 5101-07 Welfare-Program Support	2	0.24%	370	0	370	10	380
228 5101-10 Welfare-Admin Support	7	0.83%	1,294	0	1,294	37	1,330
230 5101-20 Welfare-Social Services	26	3.08%	4,805	0	4,805	136	4,941
231 5101-26 Homeless Support Prog	1	0.12%	185	0	185	5	190
232 5101-30 Welfare-Eligibility & Nonservic	4	0.47%	739	0	739	21	760
233 5101-35 Welfare-Welfare Fraud	2	0.24%	370	0	370	10	380
235 5101-45 Welfare-Adults	2	0.24%	370	0	370	10	380
238 5206 TANF-Foster Care	1	0.12%	185	0	185	5	190
241 5502 OEM FY19Pub Safty Powershutc	4	0.47%	739	0	739	21	760
243 6201-35 Library-Literacy Prg	2	0.24%	370	0	370	10	380
245 7204 Ettl Hall	1	0.12%	185	0	185	5	190
246 5100 Children/Family Comm.	7	0.83%	1,294	0	1,294	37	1,330
272 6415 Gilsizer County Drainage	4	0.47%	739	0	739	21	760
328 4103-765 ELC Enhncng Det Exp	7	0.83%	1,294	0	1,294	37	1,330
329 4103-92 COVID19 Elc Enhncng Det	2	0.24%	370	0	370	10	380
335 4121-756 Housing & Disability Advocac	2	0.24%	370	0	370	10	380
338 4121-762 Homeless Operations	3	0.36%	554	0	554	16	570
<b>Subtotal</b>	<b>843</b>	<b>100.00%</b>	<b>155,788</b>	<b>0</b>	<b>155,788</b>	<b>4,363</b>	<b>160,151</b>
Direct Bills					0		0
<b>Total</b>					<b>\$155,788</b>		<b>\$160,151</b>

Basis Units: Number of Purchases  
 Source:

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

**Direct Identified Allocations**

Dept:8 1205 General Services Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
11 1700 Building Maintenance	81,043	29.67%	\$241,363	\$(197,550)	\$43,813	\$6,757	\$50,570
57 4580 Fleet Management ISF	54,552	19.97%	162,467	(167,075)	(4,608)	4,548	(60)
58 4581 Information Technology ISF	128,614	47.08%	383,039	(296,133)	86,906	10,723	97,629
61 4595 Employee Wellness Services	0	0.00%	0	(3,721)	(3,721)	0	(3,721)
67 7101 Parks and Recreation	4,880	1.79%	14,534	(15,394)	(860)	407	(453)
69 7203 Vets Memorial Community Bldg	2,541	0.93%	7,568	(8,422)	(854)	212	(643)
111 2703 Fish & Game Propagation	1,551	0.57%	4,619	0	4,619	129	4,749
<b>Subtotal</b>	273,181	100.00%	813,590	(688,295)	125,295	22,775	148,070
Direct Bills					688,295		688,295
<b>Total</b>					<b>\$813,590</b>		<b>\$836,365</b>

Basis Units: Direct Costs  
 Source:

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

**Allocation Summary**

**Dept:8 1205 General Services Department**

Department	Purchasing	Copier Services	Direct Identified	COVID-19	Total
0 Direct Billed	\$0	\$0	\$688,295	\$0	\$688,295
5 1102 County Administrator	370	0	0	0	370
6 1201 Auditor-Controller	185	0	0	0	185
7 1202 Treasurer-Tax Collector	370	0	0	0	370
8 1205 General Services Department	1,109	0	0	0	1,109
9 1301 County Counsel	760	0	0	0	760
10 1401 Human Resources	380	0	0	0	380
11 1700 Building Maintenance	15,774	0	50,570	0	66,343
12 1101 Board of Supervisors	760	0	0	0	760
13 1105 Clerk of the Board	760	0	0	0	760
14 1203 Assessor	380	0	0	0	380
16 1502 Elections	1,520	0	0	0	1,520
17 1600 Sheriff-Communications	2,661	0	0	0	2,661
18 1920 Engineering Services	1,140	0	0	0	1,140
19 1922 Water Resources	380	0	0	0	380
23 2106 Public Defender	570	0	0	0	570
25 2125 District Attorney	190	0	0	0	190
29 2201 Sheriff-Coroner	2,471	0	0	0	2,471
30 2205 Sheriff-Boat Patrol	760	0	0	0	760
31 2208 Sheriff-Live Oak Contract	190	0	0	0	190
32 2301 Sheriff-County Jail	4,181	0	0	0	4,181
34 2304 Probation	2,471	0	0	0	2,471
37 2401 Emergency Services	2,471	0	0	0	2,471
38 2402 Fire Services Administration	380	0	0	0	380
39 2601 Agricultural Commissioner	3,421	0	0	0	3,421
40 2706 Recorder	570	0	0	0	570
41 2709 Pub. Guardian/Conservator	1,140	0	0	0	1,140
42 2710 County Clerk	380	0	0	0	380
43 2721 Development Services	760	0	0	0	760
44 2724-24 Planning & Building	1,140	0	0	0	1,140
45 2724-31 Community Services Building	380	0	0	0	380
47 2725 Environmental Health	570	0	0	0	570
50 3100 Road	6,652	0	0	0	6,652
53 4102-00 Mental Health	760	0	0	0	760
54 4103-10 Health	2,281	0	0	0	2,281
55 4104-00 Mental Health Service Act	190	0	0	0	190
56 4120-00 Human Services Admin	2,471	0	0	0	2,471
57 4580 Fleet Management ISF	6,272	0	(60)	0	6,212
58 4581 Information Technology ISF	570	0	97,629	0	98,199
59 4590 Liability Insurance ISF	190	0	0	0	190
61 4595 Employee Wellness Services	190	0	(3,721)	0	(3,531)

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

**Allocation Summary**

Dept:8 1205 General Services Department

Department	Purchasing	Copier Services	Direct Identified	COVID-19	Total
63 5101-00 Welfare	\$950	\$0	\$0	\$0	\$950
64 5200 IHSS Public Authority	380	0	0	0	380
65 6201 County Library	1,710	0	0	0	1,710
66 6301 Bi-County Farm Advisor	380	0	0	0	380
67 7101 Parks and Recreation	950	0	(453)	0	497
68 7201 Community Memorial Museum	380	0	0	0	380
69 7203 Vets Memorial Community Bldg	380	0	(643)	0	(262)
70 0112 Child Supp Serv Reimb/Adjustme	380	0	0	0	380
82 0305 County Service Area F	3,991	0	0	0	3,991
83 0309 County Service Area C	570	0	0	0	570
84 0311 County Service Area D	380	0	0	0	380
86 0321 Lo Canal Operations & Maintence	190	0	0	0	190
92 0395 Rio Ramaza Comm. Serv District	380	0	0	0	380
93 1103 Non-Departmental Expense	1,710	0	0	0	1,710
95 1801 Plant Acquisition	2,661	0	0	0	2,661
99 2104 Grand Jury	190	0	0	0	190
102 2125-08 DA-Criminal Investigation	380	0	0	0	380
104 2125-72 Local Community Correction A	190	0	0	0	190
105 2127-00 Victim Services	190	0	0	0	190
111 2703 Fish & Game Propagation	0	0	4,749	0	4,749
115 4102-01 Mental Health-Admin Support	3,611	0	0	0	3,611
117 4102-03 Mental Health-Crisis Clinic	950	0	0	0	950
119 4102-07 Mental Health-Inpatient	8,362	0	0	0	8,362
122 4102-10 Mental Health-Non IMD	190	0	0	0	190
127 4102-16 Mental Health-Outpatient/Adu	7,792	0	0	0	7,792
128 4102-17 Mental Health-Outpatient/Child	3,041	0	0	0	3,041
133 4102-26 Mental Health-Sutter County E	570	0	0	0	570
141 4102-41 Mental Health-Alcohol Admin	950	0	0	0	950
142 4102-42 Mental Health-Prevention	1,140	0	0	0	1,140
144 4102-48 Mental Health-Sutter Co CW I	570	0	0	0	570
146 4102-51 Mental Health-OFC	1,710	0	0	0	1,710
149 4102-54 Mental Health-First Steps	1,520	0	0	0	1,520
150 4102-58 Mental Health-Drug Court SC	1,140	0	0	0	1,140
153 4102-65 Mental Health-UR/QI Program	1,140	0	0	0	1,140
155 4102-72 Mental Health-Local Comm Cc	760	0	0	0	760
158 4102-82 Mental Health-Forensic	950	0	0	0	950
159 4102-701 Mental Health-Youth and Far	950	0	0	0	950
160 4102-702 Mental Health-Youth & Fam	570	0	0	0	570
161 4102-704 Mental Health-Adult FSP Ser	950	0	0	0	950
162 4102-705 Mental Health-Adult Non-FSP	3,611	0	0	0	3,611
163 4102-706 Mental Health-Ethnic Outrea	2,281	0	0	0	2,281

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

**Allocation Summary**

Dept:8 1205 General Services Department

Department	Purchasing	Copier Services	Direct Identified	COVID-19	Total
165 4102-712 Mental Health-Community Pr	\$4,751	\$0	\$0	\$0	\$4,751
167 4102-715 Mental Health-Work Educat	190	0	0	0	190
168 4102-716 Mental Health-Innovation	950	0	0	0	950
169 4102-717 Mental Health-Administrative	1,520	0	0	0	1,520
173 4103-22 Health-Homeless Pilot	190	0	0	0	190
174 4103-26 Health-MCH	190	0	0	0	190
178 4103-33 Health-CMSP Local Health Cc	190	0	0	0	190
179 4103-35 Health-Field Nursing	380	0	0	0	380
180 4103-36 Health-Bioterrorism	190	0	0	0	190
182 4103-38 Health-Acute Communicable I	570	0	0	0	570
183 4103-39 Health-Immunization Grant	570	0	0	0	570
199 4103-66 Health-Supp Nutritional Asst F	950	0	0	0	950
202 4103-69 Health - Oral Care	950	0	0	0	950
207 4103-99 Health-Tobacco Control	760	0	0	0	760
212 4121-758 Homeless Better Way Prog	2,661	0	0	0	2,661
213 4134-00 Jail Medical	190	0	0	0	190
220 4155 American Recovery Act	380	0	0	0	380
222 4201 Non-County Providers	190	0	0	0	190
224 4400 Sutter Co Waterworks Dist #1	1,710	0	0	0	1,710
225 5101-05 Welfare-Social Workers Empl	760	0	0	0	760
227 5101-07 Welfare-Program Support	380	0	0	0	380
228 5101-10 Welfare-Admin Support	1,330	0	0	0	1,330
230 5101-20 Welfare-Social Services	4,941	0	0	0	4,941
231 5101-26 Homeless Support Prog	190	0	0	0	190
232 5101-30 Welfare-Eligibility & Nonserv	760	0	0	0	760
233 5101-35 Welfare-Welfare Fraud	380	0	0	0	380
235 5101-45 Welfare-Adults	380	0	0	0	380
238 5206 TANF-Foster Care	190	0	0	0	190
241 5502 OEM FY19Pub Safty Powershutc	760	0	0	0	760
243 6201-35 Library-Literacy Prg	380	0	0	0	380
245 7204 Ettl Hall	190	0	0	0	190
246 5100 Children/Family Comm.	1,330	0	0	0	1,330
272 6415 Gilsizer County Drainage	760	0	0	0	760
328 4103-765 ELC Enhncng Det Exp	1,330	0	0	0	1,330
329 4103-92 COVID19 Elc Enhncng Det	380	0	0	0	380
335 4121-756 Housing & Disability Advocac	380	0	0	0	380
338 4121-762 Homeless Operations	570	0	0	0	570
<b>Total</b>	<b>\$160,151</b>	<b>\$0</b>	<b>\$836,365</b>	<b>\$0</b>	<b>\$996,516</b>

DRAFT

**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.

DRAFT

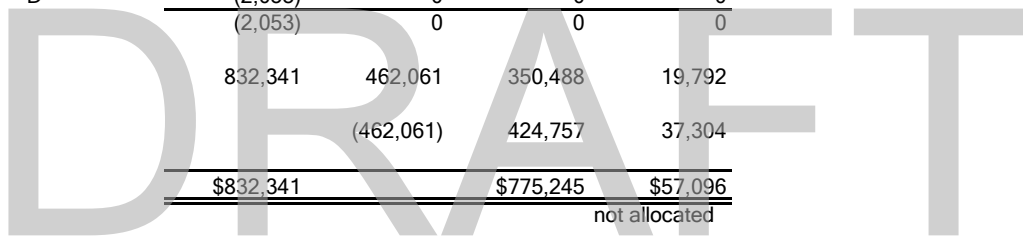
**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

**A. Department Costs**

Dept:9 1301 County Counsel

Description		Amount	General Admin	Legal Assistance	General Govt
<b>Personnel Costs</b>					
Salaries	S1	377,738	206,963	156,988	13,787
<i>Salary % Split</i>			<i>54.79%</i>	<i>41.56%</i>	<i>3.65%</i>
Benefits	S	214,324	117,428	89,073	7,823
<b>Subtotal - Personnel Costs</b>		<b>592,062</b>	<b>324,391</b>	<b>246,061</b>	<b>21,610</b>
<b>Services &amp; Supplies Cost</b>					
Services & Supplies	S	210,048	115,085	87,296	7,667
Equipment Replacement	D	2,053	0	0	0
ISF IT Direct Charges	S	33,425	18,313	13,891	1,220
Interfund Costs	S	125	68	52	5
Intrafund Costs	S	464	254	193	17
Transfers Out	S	7,207	3,949	2,995	263
Revenues	P	(10,990)	0	0	(10,990)
<b>Subtotal - Services &amp; Supplies</b>		<b>242,332</b>	<b>137,670</b>	<b>104,427</b>	<b>(1,819)</b>
<b>Department Cost Total</b>		<b>834,394</b>	<b>462,061</b>	<b>350,488</b>	<b>19,792</b>
<b>Adjustments to Cost</b>					
Equipment Replacement	D	(2,053)	0	0	0
<b>Subtotal - Adjustments</b>		<b>(2,053)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Costs After Adjustments</b>		<b>832,341</b>	<b>462,061</b>	<b>350,488</b>	<b>19,792</b>
General Admin Distribution			(462,061)	424,757	37,304
<b>Grand Total</b>		<b>\$832,341</b>		<b>\$775,245</b>	<b>\$57,096</b>
				not allocated	



**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

**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	\$8,388	\$737
Subtotal - Building Occupancy	9,124	0	8,388	737
2 Equip Deprec	962	0	885	78
Subtotal - Equipment Depreciation	962	0	885	78
3 Tax Assessment	344	0	316	28
Subtotal - Tax Assessment	344	0	316	28
4 External Audit	280	0	258	23
Subtotal - External Audit	280	0	258	23
5 Personnel/Budget Prep	928	56	905	79
5 Departmental Assistance	1,048	63	1,021	90
Subtotal - 1102 County Administrator	1,976	120	1,927	169
6 Departmental Accounting	2,325	163	2,287	201
6 Payroll Accounting	2,567	183	2,528	222
6 Claims Accounting	1,394	98	1,372	120
6 Internal Audit-County Wide	691	61	691	61
Subtotal - 1201 Auditor-Controller	6,977	505	6,878	604
7 Treasury	88	31	110	10
Subtotal - 1202 Treasurer-Tax Collecto	88	31	110	10
8 Purchasing	739	21	699	61
Subtotal - 1205 General Services Depa	739	21	699	61
10 Employee/Labor Relations	0	3,181	2,924	257
10 Recruitment/Class Non-MSS	0	2,827	2,599	228
Subtotal - 1401 Human Resources	0	6,009	5,523	485
11 Maintenance	0	1,782	1,638	144
11 Grounds	0	723	664	58
11 Custodial	0	7,507	6,901	606

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

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

Dept:9 1301 County Counsel

Department	First Incoming	Second Incoming	Legal Assistance	General Govt
11 Direct Expenditure	\$0	\$723	\$665	\$58
Subtotal - 1700 Building Maintenance	0	10,735	9,869	867
<b>Total Incoming</b>	20,491	17,421	34,851	3,061
<b>C. Total Allocated</b>		<u>\$870,253</u>	<u>\$810,097</u>	<u>\$60,157</u>
			93.09%	6.91%

DRAFT

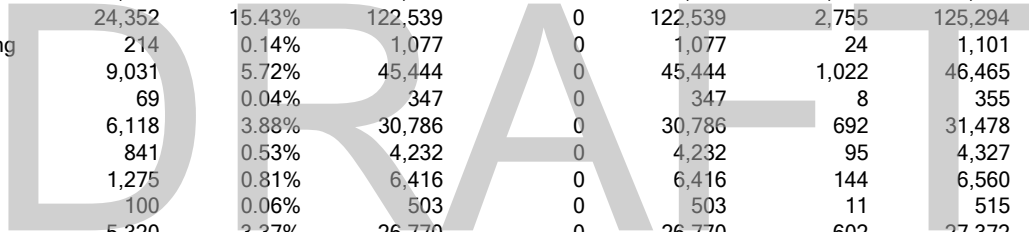
**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

**Legal Assistance Allocations**

**Dept:9 1301 County Counsel**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 1102 County Administrator	7,221	4.58%	\$36,336	\$0	\$36,336	\$0	\$36,336
6 1201 Auditor-Controller	358	0.23%	1,801	0	1,801	0	1,801
7 1202 Treasurer-Tax Collector	7,838	4.97%	39,441	0	39,441	0	39,441
8 1205 General Services Department	817	0.52%	4,111	0	4,111	0	4,111
10 1401 Human Resources	2,249	1.43%	11,317	0	11,317	254	11,571
11 1700 Building Maintenance	329	0.21%	1,656	0	1,656	37	1,693
14 1203 Assessor	842	0.53%	4,237	0	4,237	95	4,332
16 1502 Elections	909	0.58%	4,574	0	4,574	103	4,677
18 1920 Engineering Services	1,531	0.97%	7,704	0	7,704	173	7,877
19 1922 Water Resources	122	0.08%	614	0	614	14	628
25 2125 District Attorney	542	0.34%	2,727	0	2,727	61	2,789
29 2201 Sheriff-Coroner	14,496	9.19%	72,944	0	72,944	1,640	74,583
32 2301 Sheriff-County Jail	1,634	1.04%	8,222	0	8,222	185	8,407
34 2304 Probation	1,973	1.25%	9,928	0	9,928	223	10,151
37 2401 Emergency Services	493	0.31%	2,481	0	2,481	56	2,537
38 2402 Fire Services Administration	996	0.63%	5,012	0	5,012	113	5,125
39 2601 Agricultural Commissioner	762	0.48%	3,834	0	3,834	86	3,921
40 2706 Recorder	1,038	0.66%	5,223	0	5,223	117	5,341
41 2709 Pub. Guardian/Conservator	45,312	28.71%	228,009	(2,058)	225,951	5,126	231,077
43 2721 Development Services	12,880	8.16%	64,812	0	64,812	1,457	66,269
44 2724-24 Planning & Building	24,352	15.43%	122,539	0	122,539	2,755	125,294
45 2724-31 Community Services Building	214	0.14%	1,077	0	1,077	24	1,101
46 2724-32 Code Enforcement Svcs	9,031	5.72%	45,444	0	45,444	1,022	46,465
50 3100 Road	69	0.04%	347	0	347	8	355
53 4102-00 Mental Health	6,118	3.88%	30,786	0	30,786	692	31,478
54 4103-10 Health	841	0.53%	4,232	0	4,232	95	4,327
56 4120-00 Human Services Admin	1,275	0.81%	6,416	0	6,416	144	6,560
59 4590 Liability Insurance ISF	100	0.06%	503	0	503	11	515
62 5000 Trial Court Agency	5,320	3.37%	26,770	0	26,770	602	27,372
63 5101-00 Welfare	3,171	2.01%	15,956	0	15,956	359	16,315
65 6201 County Library	214	0.14%	1,077	0	1,077	24	1,101
68 7201 Community Memorial Museum	21	0.01%	106	0	106	2	108
70 0112 Child Supp Serv Reimb/Adjustme	69	0.04%	347	0	347	8	355
99 2104 Grand Jury	1,169	0.74%	5,882	0	5,882	132	6,015
246 5100 Children/Family Comm.	1,769	1.12%	8,902	0	8,902	200	9,102
263 5265 FRAQMD	1,142	0.72%	5,747	(7,220)	(1,474)	129	(1,345)
267 6402 Live Oak Cemetery	41	0.03%	206	0	206	5	211
272 6415 Gilsizer County Drainage	119	0.08%	599	(1,072)	(473)	13	(460)
278 6427 Levee District #9	40	0.03%	201	0	201	5	206
324 NVBH North Valley Beh Health	390	0.25%	1,962	(3,385)	(1,422)	44	(1,378)



**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

**Legal Assistance Allocations**

**Dept:9 1301 County Counsel**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<b>Subtotal</b>	157,807	100.00%	794,082	(13,735)	780,348	16,014	796,362
Direct Bills					13,735		13,735
<b>Total</b>					<b>\$794,082</b>		<b>\$810,097</b>

Basis Units: Direct Costs  
 Source:

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

**Allocation Summary**

Dept:9 1301 County Counsel

Department	Legal Assistance	General Govt	Total
0 Direct Billed	\$13,735	\$0	\$13,735
5 1102 County Administrator	36,336	0	36,336
6 1201 Auditor-Controller	1,801	0	1,801
7 1202 Treasurer-Tax Collector	39,441	0	39,441
8 1205 General Services Department	4,111	0	4,111
10 1401 Human Resources	11,571	0	11,571
11 1700 Building Maintenance	1,693	0	1,693
14 1203 Assessor	4,332	0	4,332
16 1502 Elections	4,677	0	4,677
18 1920 Engineering Services	7,877	0	7,877
19 1922 Water Resources	628	0	628
25 2125 District Attorney	2,789	0	2,789
29 2201 Sheriff-Coroner	74,583	0	74,583
32 2301 Sheriff-County Jail	8,407	0	8,407
34 2304 Probation	10,151	0	10,151
37 2401 Emergency Services	2,537	0	2,537
38 2402 Fire Services Administration	5,125	0	5,125
39 2601 Agricultural Commissioner	3,921	0	3,921
40 2706 Recorder	5,341	0	5,341
41 2709 Pub. Guardian/Conservator	231,077	0	231,077
43 2721 Development Services	66,269	0	66,269
44 2724-24 Planning & Building	125,294	0	125,294
45 2724-31 Community Services Building	1,101	0	1,101
46 2724-32 Code Enforcement Svcs	46,465	0	46,465
50 3100 Road	355	0	355
53 4102-00 Mental Health	31,478	0	31,478
54 4103-10 Health	4,327	0	4,327
56 4120-00 Human Services Admin	6,560	0	6,560
59 4590 Liability Insurance ISF	515	0	515
62 5000 Trial Court Agency	27,372	0	27,372
63 5101-00 Welfare	16,315	0	16,315
65 6201 County Library	1,101	0	1,101
68 7201 Community Memorial Museum	108	0	108
70 0112 Child Supp Serv Reimb/Adjustme	355	0	355
99 2104 Grand Jury	6,015	0	6,015
246 5100 Children/Family Comm.	9,102	0	9,102
263 5265 FRAQMD	(1,345)	0	(1,345)
267 6402 Live Oak Cemetery	211	0	211
272 6415 Gilsizer County Drainage	(460)	0	(460)
278 6427 Levee District #9	206	0	206
324 NVBH North Valley Beh Health	(1,378)	0	(1,378)

DRAFT

SUTTER COUNTY, CALIFORNIA  
2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024

FY 2021-22  
12/20/2022

Allocation Summary

Dept:9 1301 County Counsel

Department	Legal Assistance	General Govt	Total
<hr/>			
Total	<u>\$810,097</u>	<u>\$0</u>	<u>\$810,097</u>

DRAFT

## 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. COVID-19 function is time spent on activities that pertain to the COVID-19 public health emergency.
6. 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 2023-2024**

FY 2021-22  
 12/20/2022

**A. Department Costs**

Dept:10 1401 Human Resources

Description		Amount	General Admin	Employee/Labor Relations	Recruitment/Class Non-MSS	Recruitment/Class MSS	Direct Identified Service	COVID-19
<b>Personnel Costs</b>								
Salaries	S1	613,211	447,995	98,737	62,738	2,514	0	1,227
<i>Salary % Split</i>			<i>73.06%</i>	<i>16.10%</i>	<i>10.23%</i>	<i>.41%</i>	<i>.00%</i>	<i>.20%</i>
Benefits	S	346,017	252,791	55,714	35,401	1,419	0	692
<b>Subtotal - Personnel Costs</b>		<b>959,228</b>	<b>700,786</b>	<b>154,451</b>	<b>98,139</b>	<b>3,933</b>	<b>0</b>	<b>1,919</b>
<b>Services &amp; Supplies Cost</b>								
Services & Supplies	S	103,628	75,708	16,686	10,602	425	0	207
ISF IT Direct Charges	S	103,004	75,252	16,585	10,538	422	0	206
Interfund Costs	S	75	55	12	8	0	0	0
Equipment Replacement	D	2,053	0	0	0	0	0	0
Intrafund Costs	S	365	267	59	37	1	0	1
Transfers Out	S	5,013	3,662	807	513	21	0	10
Revenues	S	(3,587)	(2,621)	(578)	(367)	(15)	0	(7)
Direct Cost Adjust	P	0	0	(106,858)	0	0	106,858	0
<b>Subtotal - Services &amp; Supplies</b>		<b>210,550</b>	<b>152,322</b>	<b>(73,287)</b>	<b>21,331</b>	<b>855</b>	<b>106,858</b>	<b>417</b>
<b>Department Cost Total</b>		<b>1,169,778</b>	<b>853,109</b>	<b>81,165</b>	<b>119,470</b>	<b>4,788</b>	<b>106,858</b>	<b>2,336</b>
<b>Adjustments to Cost</b>								
Equipment Replacement	D	(2,053)	0	0	0	0	0	0
<b>Subtotal - Adjustments</b>		<b>(2,053)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Costs After Adjustments</b>		<b>1,167,726</b>	<b>853,109</b>	<b>81,165</b>	<b>119,470</b>	<b>4,788</b>	<b>106,858</b>	<b>2,336</b>
General Admin Distribution			(853,109)	509,839	323,953	12,983	0	6,333
<b>Grand Total</b>		<b>\$1,167,726</b>		<b>\$591,003</b>	<b>\$443,424</b>	<b>\$17,772</b>	<b>\$106,858</b>	<b>\$8,669</b>
								not allocated

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

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

Dept:10 1401 Human Resources

Department	First Incoming	Second Incoming	Employee/La bor Relations	Recruitment/ Class Non- MSS	Recruitment/ Class MSS	Direct Identified Service	COVID-19
1 1160 Civic Center	\$17,059	\$0	\$10,195	\$6,478	\$260	\$0	\$127
Subtotal - Building Occupancy	17,059	0	10,195	6,478	260	0	127
2 Equip Deprec	2,868	0	1,714	1,089	44	0	21
Subtotal - Equipment Depreciation	2,868	0	1,714	1,089	44	0	21
3 Tax Assessment	643	0	384	244	10	0	5
Subtotal - Tax Assessment	643	0	384	244	10	0	5
4 External Audit	228	0	136	87	3	0	2
Subtotal - External Audit	228	0	136	87	3	0	2
5 Personnel/Budget Prep	1,661	101	1,053	669	27	0	13
5 Departmental Assistance	1,874	113	1,188	755	30	0	15
Subtotal - 1102 County Administrator	3,535	214	2,241	1,424	57	0	28
6 Departmental Accounting	3,242	228	2,074	1,318	53	0	26
6 Payroll Accounting	4,592	328	2,940	1,868	75	0	37
6 Claims Accounting	1,134	79	725	461	18	0	9
6 Internal Audit-County Wide	963	85	626	398	16	0	8
Subtotal - 1201 Auditor-Controller	9,931	720	6,365	4,044	162	0	79
7 Treasury	43	21	39	25	1	0	0
Subtotal - 1202 Treasurer-Tax Collecto	43	21	39	25	1	0	0
8 Purchasing	370	10	227	144	6	0	3
Subtotal - 1205 General Services Depa	370	10	227	144	6	0	3
9 Legal Assistance	11,317	254	6,915	4,394	176	0	86
Subtotal - 1301 County Counsel	11,317	254	6,915	4,394	176	0	86
10 Employee/Labor Relations	0	5,691	3,401	2,161	87	0	42
10 Recruitment/Class Non-MSS	0	5,058	3,023	1,921	77	0	38
Subtotal - 1401 Human Resources	0	10,750	6,424	4,082	164	0	80
11 Maintenance	0	11,160	6,670	4,238	170	0	83

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

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

Dept:10 1401 Human Resources

Department	First Incoming	Second Incoming	Employee/La bor Relations	Recruitment/ Class Non- MSS	Recruitment/ Class MSS	Direct Identified Service	COVID-19
11 Grounds	\$0	\$1,882	\$1,125	\$715	\$29	\$0	\$14
11 Custodial	0	14,033	8,387	5,329	214	0	104
11 Direct Expenditure	0	1,294	773	491	20	0	10
Subtotal - 1700 Building Maintenance	0	28,370	16,954	10,773	432	0	211
<b>Total Incoming</b>	45,994	40,339	51,595	32,784	1,314	0	641
<b>C. Total Allocated</b>		\$1,254,059	\$642,598	\$476,207	\$19,086	\$106,858	\$9,310
			51.24%	37.97%	1.52%	8.52%	0.74%

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

**Employee/Labor Relations Allocations**

**Dept:10 1401 Human Resources**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 1102 County Administrator	6.81	0.71%	\$4,399	\$0	\$4,399	\$0	\$4,399
6 1201 Auditor-Controller	10.58	1.11%	6,835	0	6,835	0	6,835
7 1202 Treasurer-Tax Collector	8.23	0.86%	5,319	0	5,319	0	5,319
8 1205 General Services Department	8.04	0.84%	5,194	0	5,194	0	5,194
9 1301 County Counsel	4.92	0.51%	3,181	0	3,181	0	3,181
10 1401 Human Resources	8.81	0.92%	5,691	0	5,691	0	5,691
11 1700 Building Maintenance	22.54	2.35%	14,564	0	14,564	597	15,161
12 1101 Board of Supervisors	6.00	0.63%	3,877	0	3,877	159	4,036
13 1105 Clerk of the Board	2.00	0.21%	1,292	0	1,292	53	1,345
14 1203 Assessor	16.12	1.68%	10,413	0	10,413	427	10,840
15 1204 Revenue Collection	1.00	0.10%	646	0	646	26	673
16 1502 Elections	6.96	0.73%	4,498	0	4,498	184	4,683
17 1600 Sheriff-Communications	16.85	1.76%	10,886	0	10,886	446	11,332
18 1920 Engineering Services	5.85	0.61%	3,778	0	3,778	155	3,933
22 2103 Sheriff's Court Bailiffs	9.46	0.99%	6,114	0	6,114	251	6,365
23 2106 Public Defender	1.81	0.19%	1,168	0	1,168	48	1,216
26 2125-01 DA-Criminal Division	13.31	1.39%	8,599	0	8,599	353	8,952
29 2201 Sheriff-Coroner	51.42	5.37%	33,228	0	33,228	1,363	34,591
31 2208 Sheriff-Live Oak Contract	9.12	0.95%	5,890	0	5,890	242	6,132
32 2301 Sheriff-County Jail	51.58	5.39%	33,328	0	33,328	1,367	34,695
34 2304 Probation	42.15	4.40%	27,239	0	27,239	1,117	28,356
37 2401 Emergency Services	2.96	0.31%	1,914	0	1,914	78	1,992
38 2402 Fire Services Administration	1.00	0.10%	646	0	646	26	673
39 2601 Agricultural Commissioner	18.85	1.97%	12,178	0	12,178	499	12,677
40 2706 Recorder	7.69	0.80%	4,971	0	4,971	204	5,174
41 2709 Pub. Guardian/Conservator	3.27	0.34%	2,113	0	2,113	87	2,199
43 2721 Development Services	9.19	0.96%	5,940	0	5,940	244	6,183
44 2724-24 Planning & Building	3.69	0.39%	2,386	0	2,386	98	2,484
45 2724-31 Community Services Building	1.54	0.16%	994	0	994	41	1,035
46 2724-32 Code Enforcement Svcs	1.73	0.18%	1,118	0	1,118	46	1,164
47 2725 Environmental Health	6.00	0.63%	3,877	0	3,877	159	4,036
48 2726 Animal Control	1.00	0.10%	646	0	646	26	673
50 3100 Road	21.77	2.27%	14,067	0	14,067	577	14,644
54 4103-10 Health	13.65	1.43%	8,823	0	8,823	362	9,185
56 4120-00 Human Services Admin	14.46	1.51%	9,345	0	9,345	383	9,728
57 4580 Fleet Management ISF	3.58	0.37%	2,311	0	2,311	95	2,406
58 4581 Information Technology ISF	14.92	1.56%	9,643	0	9,643	395	10,038
60 4591 Workers' Comp. Ins. ISF	1.00	0.10%	646	0	646	26	673
65 6201 County Library	13.69	1.43%	8,848	0	8,848	363	9,210
66 6301 Bi-County Farm Advisor	2.12	0.22%	1,367	0	1,367	56	1,423
68 7201 Community Memorial Museum	3.65	0.38%	2,361	0	2,361	97	2,458
70 0112 Child Supp Serv Reimb/Adjustme	6.54	0.68%	4,225	0	4,225	173	4,398

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

**Employee/Labor Relations Allocations**

Dept:10 1401 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
73 0184 Sheriff Inmate Welfare	1.00	0.10%	\$646	\$0	\$646	\$26	\$673
82 0305 County Service Area F	19.65	2.05%	12,700	0	12,700	521	13,221
102 2125-08 DA-Criminal Investigation	6.08	0.63%	3,927	0	3,927	161	4,088
104 2125-72 Local Community Correction A	1.00	0.10%	646	0	646	26	673
105 2127-00 Victim Services	7.00	0.73%	4,523	0	4,523	185	4,709
106 2202 Net 5-Sheriff	2.04	0.21%	1,317	0	1,317	54	1,371
115 4102-01 Mental Health-Admin Support	31.88	3.33%	20,603	0	20,603	845	21,448
117 4102-03 Mental Health-Crisis Clinic	27.77	2.90%	17,944	0	17,944	736	18,680
119 4102-07 Mental Health-Inpatient	33.46	3.50%	21,622	0	21,622	887	22,509
127 4102-16 Mental Health-Outpatient/Adu	12.15	1.27%	7,854	0	7,854	322	8,176
128 4102-17 Mental Health-Outpatient/Chik	22.85	2.39%	14,763	0	14,763	605	15,368
133 4102-26 Mental Health-Sutter County E	3.88	0.41%	2,510	0	2,510	103	2,613
141 4102-41 Mental Health-Alcohol Admin	1.00	0.10%	646	0	646	26	673
144 4102-48 Mental Health-Sutter Co CW I	1.38	0.14%	895	0	895	37	931
146 4102-51 Mental Health-OFC	2.96	0.31%	1,914	0	1,914	78	1,992
149 4102-54 Mental Health-First Steps	4.23	0.44%	2,734	0	2,734	112	2,846
153 4102-65 Mental Health-UR/QI Program	6.73	0.70%	4,349	0	4,349	178	4,528
155 4102-72 Mental Health-Local Comm Co	2.58	0.27%	1,665	0	1,665	68	1,733
158 4102-82 Mental Health-Forensic	4.00	0.42%	2,585	0	2,585	106	2,691
160 4102-702 Mental Health-Youth & Fam	0.62	0.06%	398	0	398	16	414
161 4102-704 Mental Health-Adult FSP Ser	1.04	0.11%	671	0	671	28	699
162 4102-705 Mental Health-Adult Non-FSP	0.54	0.06%	348	0	348	14	362
165 4102-712 Mental Health-Community Pr	0.73	0.08%	472	0	472	19	492
172 4103-20 Health-CCS	4.92	0.51%	3,181	0	3,181	130	3,312
174 4103-26 Health-MCH	2.00	0.21%	1,292	0	1,292	53	1,345
176 4103-30 Health-Nursing Admin	2.00	0.21%	1,292	0	1,292	53	1,345
177 4103-31 Health-CHDP	1.00	0.10%	646	0	646	26	673
178 4103-33 Health-CMSP Local Health Cc	1.00	0.10%	646	0	646	26	673
179 4103-35 Health-Field Nursing	1.00	0.10%	646	0	646	26	673
180 4103-36 Health-Bioterrorism	2.00	0.21%	1,292	0	1,292	53	1,345
182 4103-38 Health-Acute Communicable I	5.73	0.60%	3,703	0	3,703	152	3,855
183 4103-39 Health-Immunization Grant	2.00	0.21%	1,292	0	1,292	53	1,345
184 4103-40 Health-WIC Nutrition	8.12	0.85%	5,244	0	5,244	215	5,459
196 4103-60 Health-Health Education	2.35	0.25%	1,516	0	1,516	62	1,578
199 4103-66 Health-Supp Nutritional Asst F	1.00	0.10%	646	0	646	26	673
202 4103-69 Health - Oral Care	1.00	0.10%	646	0	646	26	673
207 4103-99 Health-Tobacco Control	3.00	0.31%	1,939	0	1,939	79	2,018
210 4120-12 Children & Families	5.00	0.52%	3,231	0	3,231	132	3,363
212 4121-758 Homeless Better Way Prog	9.62	1.00%	6,213	0	6,213	255	6,468
225 5101-05 Welfare-Social Workers Empy	17.96	1.88%	11,606	0	11,606	476	12,082
227 5101-07 Welfare-Program Support	5.92	0.62%	3,827	0	3,827	157	3,984
228 5101-10 Welfare-Admin Support	8.00	0.84%	5,169	0	5,169	212	5,381

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

**Employee/Labor Relations Allocations**

Dept:10 1401 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
229 5101-15 Welfare-Public Authority	3.81	0.40%	\$2,460	\$0	\$2,460	\$101	\$2,561
230 5101-20 Welfare-Social Services	30.31	3.17%	19,584	0	19,584	803	20,387
232 5101-30 Welfare-Eligibility & Nonservic	103.35	10.80%	66,780	0	66,780	2,739	69,518
233 5101-35 Welfare-Welfare Fraud	4.77	0.50%	3,082	0	3,082	126	3,208
235 5101-45 Welfare-Adults	9.69	1.01%	6,263	0	6,263	257	6,520
243 6201-35 Library-Literacy Prg	1.88	0.20%	1,218	0	1,218	50	1,268
266 6401 Fairview Cemetery	1.00	0.10%	646	0	646	26	673
267 6402 Live Oak Cemetery	1.92	0.20%	1,243	0	1,243	51	1,294
271 6406 Sutter Cemetery	12.08	1.26%	7,804	0	7,804	320	8,124
273 6416 Live Oak Cemetery Specl Assess	1.46	0.15%	944	0	944	39	983
277 6426 Levee District #1	3.42	0.36%	2,212	0	2,212	91	2,303
329 4103-92 COVID19 Elc Enhncng Det	3.12	0.33%	2,013	0	2,013	83	2,096
339 4121-763 Homeless Sv ESG-CV2	1.31	0.14%	845	0	845	35	880
343 4103-72 CDPH Dis WF Develop	1.00	0.10%	646	0	646	26	673
344 4104-42 Prevention	2.00	0.21%	1,292	0	1,292	53	1,345
345 4104-701 Youth & Family FSP Svcs	9.00	0.94%	5,816	0	5,816	238	6,054
346 4104-702 Youth & Family Non-FSP Sv	2.00	0.21%	1,292	0	1,292	53	1,345
347 4104-704 Adult FSP Svcs	7.00	0.73%	4,523	0	4,523	185	4,709
348 4104-705 Adult Non FSP Svcs	11.00	1.15%	7,108	0	7,108	291	7,399
349 4104-706 Ethnic Outreach Svcs	7.00	0.73%	4,523	0	4,523	185	4,709
350 4104-712 Community Prevention team	5.00	0.52%	3,231	0	3,231	132	3,363
351 4104-717 Administrative	1.00	0.10%	646	0	646	26	673
<b>Subtotal</b>	<b>957.15</b>	<b>100.00%</b>	<b>618,490</b>	<b>0</b>	<b>618,490</b>	<b>24,108</b>	<b>642,598</b>
Direct Bills					0		0
<b>Total</b>					<b>\$618,490</b>		<b>\$642,598</b>

Basis Units: Number of Employees

Source:

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

**Recruitment/Class Non-MSS Allocations**

**Dept:10 1401 Human Resources**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 1102 County Administrator	6.81	0.85%	\$3,910	\$0	\$3,910	\$0	\$3,910
6 1201 Auditor-Controller	10.58	1.32%	6,075	0	6,075	0	6,075
7 1202 Treasurer-Tax Collector	8.23	1.03%	4,727	0	4,727	0	4,727
8 1205 General Services Department	8.04	1.00%	4,617	0	4,617	0	4,617
9 1301 County Counsel	4.92	0.61%	2,827	0	2,827	0	2,827
10 1401 Human Resources	8.81	1.10%	5,058	0	5,058	0	5,058
11 1700 Building Maintenance	22.54	2.81%	12,944	0	12,944	457	13,401
12 1101 Board of Supervisors	6.00	0.75%	3,446	0	3,446	122	3,568
13 1105 Clerk of the Board	2.00	0.25%	1,149	0	1,149	41	1,189
14 1203 Assessor	16.12	2.01%	9,255	0	9,255	327	9,582
15 1204 Revenue Collection	1.00	0.12%	574	0	574	20	595
16 1502 Elections	6.96	0.87%	3,998	0	3,998	141	4,139
17 1600 Sheriff-Communications	16.85	2.10%	9,675	0	9,675	342	10,017
18 1920 Engineering Services	5.85	0.73%	3,358	0	3,358	119	3,476
22 2103 Sheriff's Court Bailiffs	9.46	1.18%	5,434	0	5,434	192	5,626
23 2106 Public Defender	1.81	0.23%	1,038	0	1,038	37	1,075
26 2125-01 DA-Criminal Division	13.31	1.66%	7,643	0	7,643	270	7,913
29 2201 Sheriff-Coroner	51.42	6.41%	29,533	0	29,533	1,043	30,576
31 2208 Sheriff-Live Oak Contract	9.12	1.14%	5,235	0	5,235	185	5,420
32 2301 Sheriff-County Jail	51.58	6.43%	29,621	0	29,621	1,046	30,668
34 2304 Probation	42.15	5.25%	24,210	0	24,210	855	25,065
37 2401 Emergency Services	2.96	0.37%	1,701	0	1,701	60	1,761
38 2402 Fire Services Administration	1.00	0.12%	574	0	574	20	595
39 2601 Agricultural Commissioner	18.85	2.35%	10,824	0	10,824	382	11,206
40 2706 Recorder	7.69	0.96%	4,418	0	4,418	156	4,574
41 2709 Pub. Guardian/Conservator	3.27	0.41%	1,878	0	1,878	66	1,944
43 2721 Development Services	9.19	1.15%	5,279	0	5,279	186	5,466
44 2724-24 Planning & Building	3.69	0.46%	2,121	0	2,121	75	2,195
45 2724-31 Community Services Building	1.54	0.19%	884	0	884	31	915
46 2724-32 Code Enforcement Svcs	1.73	0.22%	994	0	994	35	1,029
47 2725 Environmental Health	6.00	0.75%	3,446	0	3,446	122	3,568
48 2726 Animal Control	1.00	0.12%	574	0	574	20	595
50 3100 Road	21.77	2.71%	12,502	0	12,502	442	12,944
54 4103-10 Health	13.65	1.70%	7,842	0	7,842	277	8,119
56 4120-00 Human Services Admin	14.46	1.80%	8,306	0	8,306	293	8,599
57 4580 Fleet Management ISF	3.58	0.45%	2,054	0	2,054	73	2,127
58 4581 Information Technology ISF	14.92	1.86%	8,571	0	8,571	303	8,873
60 4591 Workers' Comp. Ins. ISF	1.00	0.12%	574	0	574	20	595
65 6201 County Library	13.69	1.71%	7,864	0	7,864	278	8,141
66 6301 Bi-County Farm Advisor	2.12	0.26%	1,215	0	1,215	43	1,258
68 7201 Community Memorial Museum	3.65	0.46%	2,098	0	2,098	74	2,173
73 0184 Sheriff Inmate Welfare	1.00	0.12%	574	0	574	20	595

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

**Recruitment/Class Non-MSS Allocations**

Dept:10 1401 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
82 0305 County Service Area F	19.65	2.45%	\$11,288	\$0	\$11,288	\$399	\$11,686
102 2125-08 DA-Criminal Investigation	6.08	0.76%	3,490	0	3,490	123	3,613
104 2125-72 Local Community Correction A	1.00	0.12%	574	0	574	20	595
105 2127-00 Victim Services	7.00	0.87%	4,020	0	4,020	142	4,162
106 2202 Net 5-Sheriff	2.04	0.25%	1,171	0	1,171	41	1,212
115 4102-01 Mental Health-Admin Support	31.88	3.97%	18,312	0	18,312	647	18,959
117 4102-03 Mental Health-Crisis Clinic	27.77	3.46%	15,948	0	15,948	563	16,512
119 4102-07 Mental Health-Inpatient	33.46	4.17%	19,218	0	19,218	679	19,896
127 4102-16 Mental Health-Outpatient/Adu	12.15	1.51%	6,980	0	6,980	247	7,227
128 4102-17 Mental Health-Outpatient/Chik	22.85	2.85%	13,121	0	13,121	463	13,584
133 4102-26 Mental Health-Sutter County E	3.88	0.48%	2,231	0	2,231	79	2,310
141 4102-41 Mental Health-Alcohol Admin	1.00	0.12%	574	0	574	20	595
144 4102-48 Mental Health-Sutter Co CW I	1.38	0.17%	795	0	795	28	823
146 4102-51 Mental Health-OFC	2.96	0.37%	1,701	0	1,701	60	1,761
149 4102-54 Mental Health-First Steps	4.23	0.53%	2,430	0	2,430	86	2,516
153 4102-65 Mental Health-UR/QI Program	6.73	0.84%	3,866	0	3,866	137	4,002
155 4102-72 Mental Health-Local Comm Cc	2.58	0.32%	1,480	0	1,480	52	1,532
158 4102-82 Mental Health-Forensic	4.00	0.50%	2,297	0	2,297	81	2,378
160 4102-702 Mental Health-Youth & Fam	0.62	0.08%	353	0	353	12	366
161 4102-704 Mental Health-Adult FSP Ser	1.04	0.13%	596	0	596	21	617
162 4102-705 Mental Health-Adult Non-FSP	0.54	0.07%	309	0	309	11	320
165 4102-712 Mental Health-Community Pr	0.73	0.09%	420	0	420	15	435
172 4103-20 Health-CCS	4.92	0.61%	2,827	0	2,827	100	2,927
174 4103-26 Health-MCH	2.00	0.25%	1,149	0	1,149	41	1,189
176 4103-30 Health-Nursing Admin	2.00	0.25%	1,149	0	1,149	41	1,189
177 4103-31 Health-CHDP	1.00	0.12%	574	0	574	20	595
178 4103-33 Health-CMSP Local Health Cc	1.00	0.12%	574	0	574	20	595
179 4103-35 Health-Field Nursing	1.00	0.12%	574	0	574	20	595
180 4103-36 Health-Bioterrorism	2.00	0.25%	1,149	0	1,149	41	1,189
182 4103-38 Health-Acute Communicable I	5.73	0.71%	3,291	0	3,291	116	3,408
183 4103-39 Health-Immunization Grant	2.00	0.25%	1,149	0	1,149	41	1,189
184 4103-40 Health-WIC Nutrition	8.12	1.01%	4,661	0	4,661	165	4,825
196 4103-60 Health-Health Education	2.35	0.29%	1,347	0	1,347	48	1,395
199 4103-66 Health-Supp Nutritional Asst F	1.00	0.12%	574	0	574	20	595
202 4103-69 Health - Oral Care	1.00	0.12%	574	0	574	20	595
207 4103-99 Health-Tobacco Control	3.00	0.37%	1,723	0	1,723	61	1,784
210 4120-12 Children & Families	5.00	0.62%	2,872	0	2,872	101	2,973
212 4121-758 Homeless Better Way Prog	9.62	1.20%	5,522	0	5,522	195	5,717
225 5101-05 Welfare-Social Workers Empy	17.96	2.24%	10,316	0	10,316	364	10,680
227 5101-07 Welfare-Program Support	5.92	0.74%	3,402	0	3,402	120	3,522
228 5101-10 Welfare-Admin Support	8.00	1.00%	4,595	0	4,595	162	4,757
229 5101-15 Welfare-Public Authority	3.81	0.47%	2,187	0	2,187	77	2,264

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

**Recruitment/Class Non-MSS Allocations**

Dept:10 1401 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
243 6201-35 Library-Literacy Prg	1.88	0.23%	\$1,082	\$0	\$1,082	\$38	\$1,121
266 6401 Fairview Cemetery	1.00	0.12%	574	0	574	20	595
267 6402 Live Oak Cemetery	1.92	0.24%	1,104	0	1,104	39	1,143
271 6406 Sutter Cemetery	12.08	1.50%	6,936	0	6,936	245	7,181
273 6416 Live Oak Cemetery Specl Assess	1.46	0.18%	839	0	839	30	869
277 6426 Levee District #1	3.42	0.43%	1,966	0	1,966	69	2,035
329 4103-92 COVID19 Elc Enhncng Det	3.12	0.39%	1,789	0	1,789	63	1,852
339 4121-763 Homeless Sv ESG-CV2	1.31	0.16%	751	0	751	27	778
342 1818 Homekey Project	45.00	5.61%	25,844	0	25,844	913	26,757
<b>Subtotal</b>	<b>802.50</b>	<b>100.00%</b>	<b>460,889</b>	<b>0</b>	<b>460,889</b>	<b>15,318</b>	<b>476,207</b>
Direct Bills					0		0
<b>Total</b>					<b>\$460,889</b>		<b>\$476,207</b>

Basis Units: Number of Employees  
 Source:

**DRAFT**

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

**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	6.54	4.23%	\$781	\$0	\$781	\$26	\$807
230 5101-20 Welfare-Social Services	30.31	19.60%	3,620	0	3,620	120	3,740
232 5101-30 Welfare-Eligibility & Nonservic	103.35	66.82%	12,343	0	12,343	410	12,754
233 5101-35 Welfare-Welfare Fraud	4.77	3.08%	570	0	570	19	589
235 5101-45 Welfare-Adults	9.69	6.27%	1,157	0	1,157	38	1,196
<b>Subtotal</b>	154.66	100.00%	18,472	0	18,472	614	19,086
Direct Bills					0		0
<b>Total</b>					<b>\$18,472</b>		<b>\$19,086</b>

Basis Units: Number of Employees  
 Source:

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

**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	1,930	1.81%	\$1,930	\$(1,930)	\$0	\$0	\$0
115 4102-01 Mental Health-Admin Support	7,198	6.74%	7,198	(7,198)	0	0	0
117 4102-03 Mental Health-Crisis Clinic	6,812	6.37%	6,812	(6,812)	0	0	0
119 4102-07 Mental Health-Inpatient	7,834	7.33%	7,834	(7,834)	0	0	0
127 4102-16 Mental Health-Outpatient/Adu	3,963	3.71%	3,963	(3,963)	0	0	0
128 4102-17 Mental Health-Outpatient/Chik	4,775	4.47%	4,775	(4,775)	0	0	0
133 4102-26 Mental Health-Sutter County E	1,135	1.06%	1,135	(1,135)	0	0	0
141 4102-41 Mental Health-Alcohol Admin	204	0.19%	204	(204)	0	0	0
142 4102-42 Mental Health-Prevention	538	0.50%	538	(538)	0	0	0
144 4102-48 Mental Health-Sutter Co CW I	227	0.21%	227	(227)	0	0	0
146 4102-51 Mental Health-OFC	976	0.91%	976	(976)	0	0	0
149 4102-54 Mental Health-First Steps	1,362	1.27%	1,362	(1,362)	0	0	0
150 4102-58 Mental Health-Drug Court SC	114	0.11%	114	(114)	0	0	0
153 4102-65 Mental Health-UR/QI Program	1,362	1.27%	1,362	(1,362)	0	0	0
155 4102-72 Mental Health-Local Comm C	681	0.64%	681	(681)	0	0	0
158 4102-82 Mental Health-Forensic	1,226	1.15%	1,226	(1,226)	0	0	0
171 4103-15 Health-Vital Statistics	114	0.11%	114	(114)	0	0	0
172 4103-20 Health-CCS	1,056	0.99%	1,056	(1,056)	0	0	0
174 4103-26 Health-MCH	352	0.33%	352	(352)	0	0	0
175 4103-29 Health-Foster Care	227	0.21%	227	(227)	0	0	0
176 4103-30 Health-Nursing Admin	477	0.45%	477	(477)	0	0	0
177 4103-31 Health-CHDP	375	0.35%	375	(375)	0	0	0
178 4103-33 Health-CMSP Local Health C	352	0.33%	352	(352)	0	0	0
179 4103-35 Health-Field Nursing	250	0.23%	250	(250)	0	0	0
180 4103-36 Health-Bioterrorism	409	0.38%	409	(409)	0	0	0
181 4103-37 Health-Pandemic Flu Prepar	114	0.11%	114	(114)	0	0	0
182 4103-38 Health-Acute Communicable I	995	0.93%	995	(995)	0	0	0
183 4103-39 Health-Immunization Grant	193	0.18%	193	(193)	0	0	0
184 4103-40 Health-WIC Nutrition	2,407	2.25%	2,407	(2,407)	0	0	0
186 4103-45 Health-WIC Breast Feeding P	159	0.15%	159	(159)	0	0	0
189 4103-51 Health-AIDS Surveillance	16	0.01%	16	(16)	0	0	0
192 4103-55 Health-Lead Poisoning	45	0.04%	45	(45)	0	0	0
193 4103-56 Health-St Tuberculosis Grant	11	0.01%	11	(11)	0	0	0
196 4103-60 Health-Health Education	182	0.17%	182	(182)	0	0	0
198 4103-65 Health-Community Chronic Di	227	0.21%	227	(227)	0	0	0
199 4103-66 Health-Supp Nutritional Asst F	329	0.31%	329	(329)	0	0	0
202 4103-69 Health - Oral Care	409	0.38%	409	(409)	0	0	0
203 4103-78 Health-Injury Prevention	57	0.05%	57	(57)	0	0	0
204 4103-81 Health-Public Health Clinic	295	0.28%	295	(295)	0	0	0
207 4103-99 Health-Tobacco Control	874	0.82%	874	(874)	0	0	0
225 5101-05 Welfare-Social Workers Empy	4,996	4.68%	4,996	(4,996)	0	0	0
227 5101-07 Welfare-Program Support	1,363	1.28%	1,363	(1,363)	0	0	0

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

**Direct Identified Service Allocations**

Dept:10 1401 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
228 5101-10 Welfare-Admin Support	2,498	2.34%	\$2,498	\$(2,498)	\$0	\$0	\$0
229 5101-15 Welfare-Public Authority	908	0.85%	908	(908)	0	0	0
230 5101-20 Welfare-Social Services	9,140	8.55%	9,140	(9,140)	0	0	0
232 5101-30 Welfare-Eligibility & Nonservic	30,656	28.69%	30,656	(30,656)	0	0	0
233 5101-35 Welfare-Welfare Fraud	1,362	1.27%	1,362	(1,362)	0	0	0
235 5101-45 Welfare-Adults	3,179	2.97%	3,179	(3,179)	0	0	0
271 6406 Sutter Cemetery	907	0.85%	907	(907)	0	0	0
277 6426 Levee District #1	189	0.18%	189	(189)	0	0	0
291 6451 Reclamation District #70	943	0.88%	943	(943)	0	0	0
329 4103-92 COVID19 Elc Enhncng Det	114	0.11%	114	(114)	0	0	0
330 4103-93 COVID19 Vaccince Clinic	114	0.11%	114	(114)	0	0	0
343 4103-72 CDPH Dis WF Develop	227	0.21%	227	(227)	0	0	0
<b>Subtotal</b>	<b>106,858</b>	<b>100.00%</b>	<b>106,858</b>	<b>(106,858)</b>	<b>0</b>	<b>0</b>	<b>0</b>
Direct Bills					106,858		106,858
<b>Total</b>					<b>\$106,858</b>		<b>\$106,858</b>

Basis Units: Direct Identified Service  
 Source:

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

**Allocation Summary**

**Dept:10 1401 Human Resources**

Department	Employee/Labor Relations	Recruitment/Class Non-MSS	Recruitment/Class MSS	Direct Identified Service	COVID-19	Total
0 Direct Billed	\$0	\$0	\$0	\$106,858	\$0	\$106,858
5 1102 County Administrator	4,399	3,910	0	0	0	8,309
6 1201 Auditor-Controller	6,835	6,075	0	0	0	12,909
7 1202 Treasurer-Tax Collector	5,319	4,727	0	0	0	10,046
8 1205 General Services Department	5,194	4,617	0	0	0	9,811
9 1301 County Counsel	3,181	2,827	0	0	0	6,009
10 1401 Human Resources	5,691	5,058	0	0	0	10,750
11 1700 Building Maintenance	15,161	13,401	0	0	0	28,562
12 1101 Board of Supervisors	4,036	3,568	0	0	0	7,604
13 1105 Clerk of the Board	1,345	1,189	0	0	0	2,535
14 1203 Assessor	10,840	9,582	0	0	0	20,423
15 1204 Revenue Collection	673	595	0	0	0	1,267
16 1502 Elections	4,683	4,139	0	0	0	8,822
17 1600 Sheriff-Communications	11,332	10,017	0	0	0	21,349
18 1920 Engineering Services	3,933	3,476	0	0	0	7,409
22 2103 Sheriff's Court Bailiffs	6,365	5,626	0	0	0	11,990
23 2106 Public Defender	1,216	1,075	0	0	0	2,291
26 2125-01 DA-Criminal Division	8,952	7,913	0	0	0	16,865
29 2201 Sheriff-Coroner	34,591	30,576	0	0	0	65,167
31 2208 Sheriff-Live Oak Contract	6,132	5,420	0	0	0	11,552
32 2301 Sheriff-County Jail	34,695	30,668	0	0	0	65,362
34 2304 Probation	28,356	25,065	0	0	0	53,421
37 2401 Emergency Services	1,992	1,761	0	0	0	3,753
38 2402 Fire Services Administration	673	595	0	0	0	1,267
39 2601 Agricultural Commissioner	12,677	11,206	0	0	0	23,883
40 2706 Recorder	5,174	4,574	0	0	0	9,748
41 2709 Pub. Guardian/Conservator	2,199	1,944	0	0	0	4,143
43 2721 Development Services	6,183	5,466	0	0	0	11,649
44 2724-24 Planning & Building	2,484	2,195	0	0	0	4,679
45 2724-31 Community Services Building	1,035	915	0	0	0	1,950
46 2724-32 Code Enforcement Svcs	1,164	1,029	0	0	0	2,193
47 2725 Environmental Health	4,036	3,568	0	0	0	7,604
48 2726 Animal Control	673	595	0	0	0	1,267
50 3100 Road	14,644	12,944	0	0	0	27,588
54 4103-10 Health	9,185	8,119	0	0	0	17,303
56 4120-00 Human Services Admin	9,728	8,599	0	0	0	18,327
57 4580 Fleet Management ISF	2,406	2,127	0	0	0	4,533
58 4581 Information Technology ISF	10,038	8,873	0	0	0	18,912
60 4591 Workers' Comp. Ins. ISF	673	595	0	0	0	1,267
65 6201 County Library	9,210	8,141	0	0	0	17,352
66 6301 Bi-County Farm Advisor	1,423	1,258	0	0	0	2,681

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

**Allocation Summary**

Dept:10 1401 Human Resources

Department	Employee/Labor Relations	Recruitment/Class Non-MSS	Recruitment/Class MSS	Direct Identified Service	COVID-19	Total
68 7201 Community Memorial Museum	\$2,458	\$2,173	\$0	\$0	\$0	\$4,630
70 0112 Child Supp Serv Reimb/Adjustme	4,398	0	807	0	0	5,205
73 0184 Sheriff Inmate Welfare	673	595	0	0	0	1,267
82 0305 County Service Area F	13,221	11,686	0	0	0	24,907
102 2125-08 DA-Criminal Investigation	4,088	3,613	0	0	0	7,701
104 2125-72 Local Community Correction A	673	595	0	0	0	1,267
105 2127-00 Victim Services	4,709	4,162	0	0	0	8,871
106 2202 Net 5-Sheriff	1,371	1,212	0	0	0	2,583
115 4102-01 Mental Health-Admin Support	21,448	18,959	0	0	0	40,407
117 4102-03 Mental Health-Crisis Clinic	18,680	16,512	0	0	0	35,191
119 4102-07 Mental Health-Inpatient	22,509	19,896	0	0	0	42,405
127 4102-16 Mental Health-Outpatient/Adu	8,176	7,227	0	0	0	15,402
128 4102-17 Mental Health-Outpatient/Chik	15,368	13,584	0	0	0	28,952
133 4102-26 Mental Health-Sutter County E	2,613	2,310	0	0	0	4,923
141 4102-41 Mental Health-Alcohol Admin	673	595	0	0	0	1,267
142 4102-42 Mental Health-Prevention	0	0	0	0	0	0
144 4102-48 Mental Health-Sutter Co CW I	931	823	0	0	0	1,755
146 4102-51 Mental Health-OFC	1,992	1,761	0	0	0	3,753
149 4102-54 Mental Health-First Steps	2,846	2,516	0	0	0	5,362
150 4102-58 Mental Health-Drug Court SC	0	0	0	0	0	0
153 4102-65 Mental Health-UR/QI Program	4,528	4,002	0	0	0	8,530
155 4102-72 Mental Health-Local Comm Cc	1,733	1,532	0	0	0	3,266
158 4102-82 Mental Health-Forensic	2,691	2,378	0	0	0	5,069
160 4102-702 Mental Health-Yourth & Fam	414	366	0	0	0	780
161 4102-704 Mental Health-Adult FSP Ser	699	617	0	0	0	1,316
162 4102-705 Mental Health-Adult Non-FSP	362	320	0	0	0	682
165 4102-712 Mental Health-Community Pr	492	435	0	0	0	926
171 4103-15 Health-Vital Statistics	0	0	0	0	0	0
172 4103-20 Health-CCS	3,312	2,927	0	0	0	6,239
174 4103-26 Health-MCH	1,345	1,189	0	0	0	2,535
175 4103-29 Health-Foster Care	0	0	0	0	0	0
176 4103-30 Health-Nursing Admin	1,345	1,189	0	0	0	2,535
177 4103-31 Health-CHDP	673	595	0	0	0	1,267
178 4103-33 Health-CMSP Local Health Cc	673	595	0	0	0	1,267
179 4103-35 Health-Field Nursing	673	595	0	0	0	1,267
180 4103-36 Health-Bioterrorism	1,345	1,189	0	0	0	2,535
181 4103-37 Health-Pandemic Flu Prepare	0	0	0	0	0	0
182 4103-38 Health-Acute Communicable I	3,855	3,408	0	0	0	7,262
183 4103-39 Health-Immunization Grant	1,345	1,189	0	0	0	2,535
184 4103-40 Health-WIC Nutrition	5,459	4,825	0	0	0	10,284
186 4103-45 Health-WIC Breast Feeding P	0	0	0	0	0	0

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

**Allocation Summary**

Dept:10 1401 Human Resources

Department	Employee/Labor Relations	Recruitment/Class Non-MSS	Recruitment/Class MSS	Direct Identified Service	COVID-19	Total
189 4103-51 Health-AIDS Surveillance	\$0	\$0	\$0	\$0	\$0	\$0
192 4103-55 Health-Lead Poisoning	0	0	0	0	0	0
193 4103-56 Health-St Tuberculosis Grant	0	0	0	0	0	0
196 4103-60 Health-Health Education	1,578	1,395	0	0	0	2,973
198 4103-65 Health-Community Chronic Di	0	0	0	0	0	0
199 4103-66 Health-Supp Nutritional Asst F	673	595	0	0	0	1,267
202 4103-69 Health - Oral Care	673	595	0	0	0	1,267
203 4103-78 Health-Injury Prevention	0	0	0	0	0	0
204 4103-81 Health-Public Health Clinic	0	0	0	0	0	0
207 4103-99 Health-Tobacco Control	2,018	1,784	0	0	0	3,802
210 4120-12 Children & Families	3,363	2,973	0	0	0	6,336
212 4121-758 Homeless Better Way Prog	6,468	5,717	0	0	0	12,185
225 5101-05 Welfare-Social Workers Empr	12,082	10,680	0	0	0	22,762
227 5101-07 Welfare-Program Support	3,984	3,522	0	0	0	7,506
228 5101-10 Welfare-Admin Support	5,381	4,757	0	0	0	10,138
229 5101-15 Welfare-Public Authority	2,561	2,264	0	0	0	4,825
230 5101-20 Welfare-Social Services	20,387	0	3,740	0	0	24,127
232 5101-30 Welfare-Eligibility & Nonservic	69,518	0	12,754	0	0	82,272
233 5101-35 Welfare-Welfare Fraud	3,208	0	589	0	0	3,797
235 5101-45 Welfare-Adults	6,520	0	1,196	0	0	7,716
243 6201-35 Library-Literacy Prg	1,268	1,121	0	0	0	2,389
266 6401 Fairview Cemetery	673	595	0	0	0	1,267
267 6402 Live Oak Cemetery	1,294	1,143	0	0	0	2,437
271 6406 Sutter Cemetery	8,124	7,181	0	0	0	15,305
273 6416 Live Oak Cemetery Specl Assess	983	869	0	0	0	1,852
277 6426 Levee District #1	2,303	2,035	0	0	0	4,338
291 6451 Reclamation District #70	0	0	0	0	0	0
329 4103-92 COVID19 Elc Enhncng Det	2,096	1,852	0	0	0	3,948
330 4103-93 COVID19 Vaccince Clinic	0	0	0	0	0	0
339 4121-763 Homeless Sv ESG-CV2	880	778	0	0	0	1,657
342 1818 Homekey Project	0	26,757	0	0	0	26,757
343 4103-72 CDPH Dis WF Develop	673	0	0	0	0	673
344 4104-42 Prevention	1,345	0	0	0	0	1,345
345 4104-701 Youth & Family FSP Svcs	6,054	0	0	0	0	6,054
346 4104-702 Youth & Family Non-FSP Sv	1,345	0	0	0	0	1,345
347 4104-704 Adult FSP Svcs	4,709	0	0	0	0	4,709
348 4104-705 Adult Non FSP Svcs	7,399	0	0	0	0	7,399
349 4104-706 Ethnic Outreach Svcs	4,709	0	0	0	0	4,709
350 4104-712 Community Prevention team	3,363	0	0	0	0	3,363
351 4104-717 Administrative	673	0	0	0	0	673

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

**Allocation Summary**

**Dept:10 1401 Human Resources**

Department	Employee/Labor Relations	Recruitment/Class Non-MSS	Recruitment/Class MSS	Direct Identified Service	COVID-19	Total
<b>Total</b>	\$642,598	\$476,207	\$19,086	\$106,858	\$0	\$1,244,749

DRAFT

**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.

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

**A. Department Costs**

Dept:11 1700 Building Maintenance

Description		Amount	General Admin	Maintenance	Grounds	Custodial	Direct Identified Service	Direct Expenditure
<b>Personnel Costs</b>								
Salaries	S1	1,123,093	81,126	424,042	86,107	531,819	0	0
<i>Salary % Split</i>			<i>7.22%</i>	<i>37.76%</i>	<i>7.67%</i>	<i>47.35%</i>	<i>.00%</i>	<i>.00%</i>
Benefits	P	893,375	55,028	257,886	85,287	495,175	0	0
<b>Subtotal - Personnel Costs</b>		<b>2,016,468</b>	<b>136,153</b>	<b>681,927</b>	<b>171,394</b>	<b>1,026,994</b>	<b>0</b>	<b>0</b>
<b>Services &amp; Supplies Cost</b>								
Services & Supplies	P	1,115,966	0	810,074	165,047	70,867	0	69,977
Interfund Costs	P	50	0	0	25	25	0	0
Intrafund Costs	P	156,940	0	79,527	35,676	41,738	0	0
Intrafund Costs A-87	D	(232,265)	0	0	0	0	0	0
Transfer Out	P	23,169	0	22,349	51	769	0	0
Equipment Replacement	D	2,920	0	0	0	0	0	0
Interfund Revenues	P	(370,285)	0	(359,837)	(8,935)	(1,513)	0	0
Federal Revenue	P	(4,734)	0	(4,582)	0	(152)	0	0
Other Misc Revenue	P	(31,486)	0	(26,437)	(2,634)	(2,415)	0	0
Direct Cost Adjust	P	0	0	(39,576)	0	0	39,576	0
<b>Subtotal - Services &amp; Supplies</b>		<b>660,276</b>	<b>0</b>	<b>481,518</b>	<b>189,230</b>	<b>109,319</b>	<b>39,576</b>	<b>69,977</b>
<b>Department Cost Total</b>		<b>2,676,743</b>	<b>136,153</b>	<b>1,163,446</b>	<b>360,624</b>	<b>1,136,313</b>	<b>39,576</b>	<b>69,977</b>
<b>Adjustments to Cost</b>								
Intrafund Costs A-87	D	232,265	0	0	0	0	0	0
Equipment Replacement	D	(2,920)	0	0	0	0	0	0
<b>Subtotal - Adjustments</b>		<b>229,345</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Costs After Adjustments</b>		<b>2,906,088</b>	<b>136,153</b>	<b>1,163,446</b>	<b>360,624</b>	<b>1,136,313</b>	<b>39,576</b>	<b>69,977</b>
General Admin Distribution			(136,153)	55,409	11,252	69,492	0	0
<b>Grand Total</b>		<b>\$2,906,088</b>		<b>\$1,218,855</b>	<b>\$371,875</b>	<b>\$1,205,805</b>	<b>\$39,576</b>	<b>\$69,977</b>

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

**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	\$1,791	\$0	\$729	\$148	\$914	\$0	\$0
1 146 Garden Highway	570	0	232	47	291	0	0
1 Single Occupancy Bldgs	3,635	0	1,479	300	1,855	0	0
Subtotal - Building Occupancy	5,995	0	2,440	495	3,060	0	0
2 Equip Deprec	71,532	0	29,111	5,911	36,510	0	0
Subtotal - Equipment Depreciation	71,532	0	29,111	5,911	36,510	0	0
3 Tax Assessment	1,863	0	758	154	951	0	0
Subtotal - Tax Assessment	1,863	0	758	154	951	0	0
4 External Audit	2,222	0	904	184	1,134	0	0
Subtotal - External Audit	2,222	0	904	184	1,134	0	0
5 Personnel/Budget Prep	4,250	257	1,834	373	2,301	0	0
5 Departmental Assistance	4,797	290	2,070	420	2,596	0	0
Subtotal - 1102 County Administrator	9,047	548	3,905	793	4,897	0	0
6 Departmental Accounting	8,702	612	3,791	770	4,754	0	0
6 Payroll Accounting	11,752	838	5,124	1,040	6,426	0	0
6 Claims Accounting	11,059	774	4,816	978	6,039	0	0
6 Internal Audit-County Wide	2,585	227	1,145	232	1,435	0	0
Subtotal - 1201 Auditor-Controller	34,098	2,452	14,874	3,020	18,655	0	0
8 Purchasing	15,339	435	6,419	1,304	8,051	0	0
8 Direct Identified	43,813	6,757	20,580	4,179	25,811	0	0
Subtotal - 1205 General Services Depa	59,152	7,192	26,999	5,483	33,862	0	0
9 Legal Assistance	1,656	37	689	140	864	0	0
Subtotal - 1301 County Counsel	1,656	37	689	140	864	0	0
10 Employee/Labor Relations	14,564	597	6,170	1,253	7,738	0	0
10 Recruitment/Class Non-MSS	12,944	457	5,454	1,107	6,840	0	0
Subtotal - 1401 Human Resources	27,508	1,054	11,624	2,360	14,578	0	0
11 Maintenance	0	692,037	281,633	57,189	353,215	0	0

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

**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 Grounds	\$0	\$124,210	\$50,549	\$10,265	\$63,396	\$0	\$0
11 Custodial	0	366,610	149,197	30,296	187,117	0	0
11 Direct Expenditure	0	3,312	1,348	274	1,690	0	0
Subtotal - 1700 Building Maintenance	0	1,186,168	482,726	98,024	605,419	0	0
<b>Total Incoming</b>	<b>213,072</b>	<b>1,197,451</b>	<b>574,030</b>	<b>116,564</b>	<b>719,929</b>	<b>0</b>	<b>0</b>
<b>C. Total Allocated</b>		<b>\$4,316,612</b>	<b>\$1,792,885</b>	<b>\$488,439</b>	<b>\$1,925,734</b>	<b>\$39,576</b>	<b>\$69,977</b>
			41.53%	11.32%	44.61%	0.92%	1.62%

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

**Maintenance Allocations**

**Dept:11 1700 Building Maintenance**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 1102 County Administrator	137.80	0.80%	\$10,405	\$0	\$10,405	\$0	\$10,405
6 1201 Auditor-Controller	333.50	1.93%	25,182	0	25,182	0	25,182
7 1202 Treasurer-Tax Collector	49.00	0.28%	3,700	0	3,700	0	3,700
8 1205 General Services Department	107.00	0.62%	8,079	0	8,079	0	8,079
9 1301 County Counsel	23.60	0.14%	1,782	0	1,782	0	1,782
10 1401 Human Resources	147.80	0.85%	11,160	0	11,160	0	11,160
11 1700 Building Maintenance	9,165.00	53.01%	692,037	0	692,037	0	692,037
12 1101 Board of Supervisors	17.30	0.10%	1,306	0	1,306	1,151	2,457
13 1105 Clerk of the Board	12.90	0.07%	974	0	974	858	1,832
14 1203 Assessor	45.00	0.26%	3,398	0	3,398	2,993	6,391
15 1204 Revenue Collection	10.50	0.06%	793	0	793	698	1,491
16 1502 Elections	307.00	1.78%	23,181	0	23,181	20,420	43,601
18 1920 Engineering Services	9.20	0.05%	695	0	695	612	1,307
19 1922 Water Resources	1.00	0.01%	76	0	76	67	142
25 2125 District Attorney	68.50	0.40%	5,172	0	5,172	4,556	9,729
29 2201 Sheriff-Coroner	475.50	2.75%	35,904	0	35,904	31,627	67,532
32 2301 Sheriff-County Jail	1,625.80	9.40%	122,762	0	122,762	108,138	230,900
34 2304 Probation	244.30	1.41%	18,447	0	18,447	16,249	34,696
37 2401 Emergency Services	59.00	0.34%	4,455	0	4,455	3,924	8,379
39 2601 Agricultural Commissioner	68.50	0.40%	5,172	0	5,172	4,556	9,729
40 2706 Recorder	61.50	0.36%	4,644	0	4,644	4,091	8,734
43 2721 Development Services	181.30	1.05%	13,690	0	13,690	12,059	25,749
44 2724-24 Planning & Building	11.00	0.06%	831	0	831	732	1,562
45 2724-31 Community Services Building	1.20	0.01%	91	0	91	80	170
47 2725 Environmental Health	5.30	0.03%	400	0	400	353	753
50 3100 Road	56.00	0.32%	4,228	0	4,228	3,725	7,953
51 3200 County Airport	1.50	0.01%	113	0	113	100	213
53 4102-00 Mental Health	792.00	4.58%	59,803	0	59,803	52,679	112,482
54 4103-10 Health	412.50	2.39%	31,147	0	31,147	27,437	58,584
55 4104-00 Mental Health Service Act	2.50	0.01%	189	0	189	166	355
56 4120-00 Human Services Admin	321.00	1.86%	24,238	0	24,238	21,351	45,589
57 4580 Fleet Management ISF	19.50	0.11%	1,472	0	1,472	1,297	2,769
58 4581 Information Technology ISF	80.50	0.47%	6,078	0	6,078	5,354	11,433
61 4595 Employee Wellness Services	47.50	0.27%	3,587	0	3,587	3,159	6,746
62 5000 Trial Court Agency	13.00	0.08%	982	0	982	865	1,846
63 5101-00 Welfare	479.00	2.77%	36,169	0	36,169	31,860	68,029
65 6201 County Library	345.50	2.00%	26,088	0	26,088	22,980	49,069
66 6301 Bi-County Farm Advisor	16.50	0.10%	1,246	0	1,246	1,097	2,343
67 7101 Parks and Recreation	430.00	2.49%	32,469	0	32,469	28,601	61,070
68 7201 Community Memorial Museum	62.50	0.36%	4,719	0	4,719	4,157	8,876
69 7203 Vets Memorial Community Bldg	77.50	0.45%	5,852	0	5,852	5,155	11,007
70 0112 Child Supp Serv Reimb/Adjustme	94.50	0.55%	7,136	0	7,136	6,286	13,421

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

**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	56.50	0.33%	\$4,266	\$0	\$4,266	\$3,758	\$8,024
93 1103 Non-Departmental Expense	127.50	0.74%	9,627	0	9,627	8,480	18,108
105 2127-00 Victim Services	18.00	0.10%	1,359	0	1,359	1,197	2,556
119 4102-07 Mental Health-Inpatient	213.50	1.23%	16,121	0	16,121	14,201	30,322
149 4102-54 Mental Health-First Steps	0.30	0.00%	23	0	23	20	43
173 4103-22 Health-Homeless Pilot	214.00	1.24%	16,159	0	16,159	14,234	30,393
230 5101-20 Welfare-Social Services	64.00	0.37%	4,833	0	4,833	4,257	9,089
245 7204 Ettl Hall	41.00	0.24%	3,096	0	3,096	2,727	5,823
331 4121-00 Homeless Services	127.50	0.74%	9,627	0	9,627	8,480	18,108
336 4121-759 Homeless Tent Camping Site	8.00	0.05%	604	0	604	532	1,136
<b>Subtotal</b>	<b>17,290.30</b>	<b>100.00%</b>	<b>1,305,567</b>	<b>0</b>	<b>1,305,567</b>	<b>487,318</b>	<b>1,792,885</b>
Direct Bills					0		0
<b>Total</b>					<b>\$1,305,567</b>		<b>\$1,792,885</b>

Basis Units: Labor hours from Time Study  
 Source:

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

Grounds Allocations

Dept:11 1700 Building Maintenance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 1102 County Administrator	103.40	2.00%	\$7,784	\$0	\$7,784	\$0	\$7,784
6 1201 Auditor-Controller	203.10	3.93%	15,289	0	15,289	0	15,289
7 1202 Treasurer-Tax Collector	1.50	0.03%	113	0	113	0	113
8 1205 General Services Department	21.50	0.42%	1,618	0	1,618	0	1,618
9 1301 County Counsel	9.60	0.19%	723	0	723	0	723
10 1401 Human Resources	25.00	0.48%	1,882	0	1,882	0	1,882
11 1700 Building Maintenance	1,650.00	31.89%	124,210	0	124,210	0	124,210
12 1101 Board of Supervisors	64.80	1.25%	4,878	0	4,878	2,029	6,907
13 1105 Clerk of the Board	5.50	0.11%	414	0	414	172	586
14 1203 Assessor	51.00	0.99%	3,839	0	3,839	1,597	5,436
15 1204 Revenue Collection	9.60	0.19%	723	0	723	301	1,023
16 1502 Elections	196.50	3.80%	14,792	0	14,792	6,154	20,946
18 1920 Engineering Services	0.20	0.00%	15	0	15	6	21
29 2201 Sheriff-Coroner	285.50	5.52%	21,492	0	21,492	8,941	30,433
32 2301 Sheriff-County Jail	272.00	5.26%	20,476	0	20,476	8,518	28,994
34 2304 Probation	106.50	2.06%	8,017	0	8,017	3,335	11,352
37 2401 Emergency Services	4.00	0.08%	301	0	301	125	426
39 2601 Agricultural Commissioner	57.50	1.11%	4,329	0	4,329	1,801	6,129
40 2706 Recorder	61.00	1.18%	4,592	0	4,592	1,910	6,502
43 2721 Development Services	66.40	1.28%	4,998	0	4,998	2,079	7,078
44 2724-24 Planning & Building	0.20	0.00%	15	0	15	6	21
47 2725 Environmental Health	0.10	0.00%	8	0	8	3	11
48 2726 Animal Control	1.00	0.02%	75	0	75	31	107
53 4102-00 Mental Health	383.50	7.41%	28,869	0	28,869	12,010	40,879
54 4103-10 Health	112.50	2.17%	8,469	0	8,469	3,523	11,992
56 4120-00 Human Services Admin	77.00	1.49%	5,796	0	5,796	2,411	8,208
57 4580 Fleet Management ISF	4.00	0.08%	301	0	301	125	426
58 4581 Information Technology ISF	14.50	0.28%	1,092	0	1,092	454	1,546
61 4595 Employee Wellness Services	17.00	0.33%	1,280	0	1,280	532	1,812
62 5000 Trial Court Agency	49.50	0.96%	3,726	0	3,726	1,550	5,276
63 5101-00 Welfare	78.50	1.52%	5,909	0	5,909	2,458	8,368
65 6201 County Library	288.00	5.57%	21,680	0	21,680	9,019	30,700
66 6301 Bi-County Farm Advisor	4.00	0.08%	301	0	301	125	426
67 7101 Parks and Recreation	522.50	10.10%	39,333	0	39,333	16,363	55,696
68 7201 Community Memorial Museum	96.00	1.86%	7,227	0	7,227	3,006	10,233
69 7203 Vets Memorial Community Bldg	134.00	2.59%	10,087	0	10,087	4,196	14,284
70 0112 Child Supp Serv Reimb/Adjustme	22.50	0.43%	1,694	0	1,694	705	2,398
93 1103 Non-Departmental Expense	3.50	0.07%	263	0	263	110	373
99 2104 Grand Jury	1.00	0.02%	75	0	75	31	107
119 4102-07 Mental Health-Inpatient	22.00	0.43%	1,656	0	1,656	689	2,345
173 4103-22 Health-Homeless Pilot	21.50	0.42%	1,618	0	1,618	673	2,292
245 7204 Ettl Hall	38.00	0.73%	2,861	0	2,861	1,190	4,051

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

**Grounds Allocations**

**Dept:11 1700 Building Maintenance**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
331 4121-00 Homeless Services	79.00	1.53%	\$5,947	\$0	\$5,947	\$2,474	\$8,421
336 4121-759 Homeless Tent Camping Site	9.50	0.18%	715	0	715	298	1,013
<b>Subtotal</b>	<b>5,173.90</b>	<b>100.00%</b>	<b>389,483</b>	<b>0</b>	<b>389,483</b>	<b>98,956</b>	<b>488,439</b>
Direct Bills					0		0
<b>Total</b>					<b>\$389,483</b>		<b>\$488,439</b>

Basis Units: Labor hours from Time Study  
 Source:

DRAFT

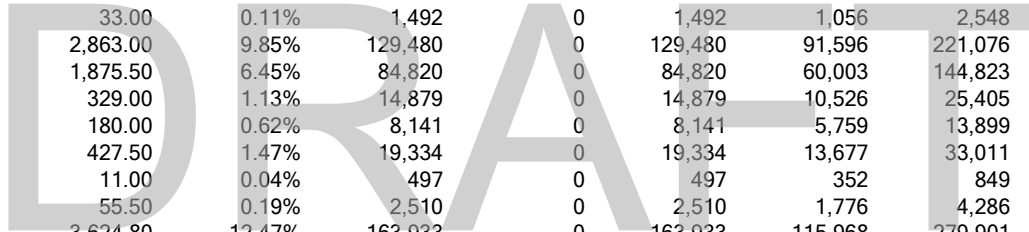
**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

**Custodial Allocations**

**Dept:11 1700 Building Maintenance**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 1102 County Administrator	163.80	0.56%	\$7,408	\$0	\$7,408	\$0	\$7,408
6 1201 Auditor-Controller	884.40	3.04%	39,997	0	39,997	0	39,997
7 1202 Treasurer-Tax Collector	323.50	1.11%	14,630	0	14,630	0	14,630
8 1205 General Services Department	9.00	0.03%	407	0	407	0	407
9 1301 County Counsel	166.00	0.57%	7,507	0	7,507	0	7,507
10 1401 Human Resources	310.30	1.07%	14,033	0	14,033	0	14,033
11 1700 Building Maintenance	8,106.30	27.89%	366,610	0	366,610	0	366,610
12 1101 Board of Supervisors	100.10	0.34%	4,527	0	4,527	3,202	7,730
13 1105 Clerk of the Board	60.90	0.21%	2,754	0	2,754	1,948	4,703
14 1203 Assessor	499.00	1.72%	22,567	0	22,567	15,964	38,532
15 1204 Revenue Collection	164.90	0.57%	7,458	0	7,458	5,276	12,733
16 1502 Elections	389.50	1.34%	17,615	0	17,615	12,461	30,077
25 2125 District Attorney	374.50	1.29%	16,937	0	16,937	11,981	28,918
29 2201 Sheriff-Coroner	1,816.50	6.25%	82,152	0	82,152	58,115	140,267
32 2301 Sheriff-County Jail	22.00	0.08%	995	0	995	704	1,699
34 2304 Probation	16.00	0.06%	724	0	724	512	1,235
39 2601 Agricultural Commissioner	797.50	2.74%	36,067	0	36,067	25,514	61,582
40 2706 Recorder	280.50	0.97%	12,686	0	12,686	8,974	21,660
43 2721 Development Services	1,429.00	4.92%	64,627	0	64,627	45,718	110,345
47 2725 Environmental Health	1.00	0.00%	45	0	45	32	77
50 3100 Road	33.00	0.11%	1,492	0	1,492	1,056	2,548
53 4102-00 Mental Health	2,863.00	9.85%	129,480	0	129,480	91,596	221,076
54 4103-10 Health	1,875.50	6.45%	84,820	0	84,820	60,003	144,823
56 4120-00 Human Services Admin	329.00	1.13%	14,879	0	14,879	10,526	25,405
57 4580 Fleet Management ISF	180.00	0.62%	8,141	0	8,141	5,759	13,899
58 4581 Information Technology ISF	427.50	1.47%	19,334	0	19,334	13,677	33,011
61 4595 Employee Wellness Services	11.00	0.04%	497	0	497	352	849
62 5000 Trial Court Agency	55.50	0.19%	2,510	0	2,510	1,776	4,286
63 5101-00 Welfare	3,624.80	12.47%	163,933	0	163,933	115,968	279,901
65 6201 County Library	650.50	2.24%	29,419	0	29,419	20,811	50,231
67 7101 Parks and Recreation	155.50	0.53%	7,033	0	7,033	4,975	12,007
68 7201 Community Memorial Museum	90.50	0.31%	4,093	0	4,093	2,895	6,988
69 7203 Vets Memorial Community Bldg	379.50	1.31%	17,163	0	17,163	12,141	29,304
70 0112 Child Supp Serv Reimb/Adjustme	452.30	1.56%	20,455	0	20,455	14,470	34,926
93 1103 Non-Departmental Expense	7.00	0.02%	317	0	317	224	541
119 4102-07 Mental Health-Inpatient	1,936.00	6.66%	87,556	0	87,556	61,938	149,495
173 4103-22 Health-Homeless Pilot	4.00	0.01%	181	0	181	128	309
245 7204 Ettl Hall	74.50	0.26%	3,369	0	3,369	2,383	5,753
336 4121-759 Homeless Tent Camping Site	3.00	0.01%	136	0	136	96	232



**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

**Custodial Allocations**

**Dept:11 1700 Building Maintenance**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<b>Subtotal</b>	29,066.80	100.00%	1,314,557	0	1,314,557	611,178	1,925,734
Direct Bills					0		0
<b>Total</b>					<b>\$1,314,557</b>		<b>\$1,925,734</b>

Basis Units: Labor hours from Time Study  
 Source:

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

**Direct Identified Service Allocations**

**Dept:11 1700 Building Maintenance**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
53 4102-00 Mental Health	6,594	16.66%	\$6,594	\$(6,594)	\$0	\$0	\$0
54 4103-10 Health	3,581	9.05%	3,581	(3,581)	0	0	0
58 4581 Information Technology ISF	10,350	26.15%	10,350	(10,350)	0	0	0
61 4595 Employee Wellness Services	10,306	26.04%	10,306	(10,306)	0	0	0
149 4102-54 Mental Health-First Steps	8,745	22.10%	8,745	(8,745)	0	0	0
<b>Subtotal</b>	<b>39,576</b>	<b>100.00%</b>	<b>39,576</b>	<b>(39,576)</b>	<b>0</b>	<b>0</b>	<b>0</b>
Direct Bills					39,576		39,576
<b>Total</b>					<b>\$39,576</b>		<b>\$39,576</b>

Basis Units: Direct Identified Service  
 Source:

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

**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	6.81	1.43%	\$1,000	\$0	\$1,000	\$0	\$1,000
6 1201 Auditor-Controller	10.58	2.22%	1,554	0	1,554	0	1,554
7 1202 Treasurer-Tax Collector	8.23	1.73%	1,209	0	1,209	0	1,209
8 1205 General Services Department	8.04	1.69%	1,181	0	1,181	0	1,181
9 1301 County Counsel	4.92	1.03%	723	0	723	0	723
10 1401 Human Resources	8.81	1.85%	1,294	0	1,294	0	1,294
11 1700 Building Maintenance	22.54	4.73%	3,312	0	3,312	0	3,312
12 1101 Board of Supervisors	6.00	1.26%	882	0	882	0	882
13 1105 Clerk of the Board	2.00	0.42%	294	0	294	0	294
14 1203 Assessor	16.12	3.38%	2,368	0	2,368	0	2,368
15 1204 Revenue Collection	1.00	0.21%	147	0	147	0	147
16 1502 Elections	6.96	1.46%	1,023	0	1,023	0	1,023
18 1920 Engineering Services	5.85	1.23%	859	0	859	0	859
26 2125-01 DA-Criminal Division	13.31	2.79%	1,955	0	1,955	0	1,955
32 2301 Sheriff-County Jail	51.58	10.83%	7,579	0	7,579	0	7,579
34 2304 Probation	42.15	8.85%	6,194	0	6,194	0	6,194
37 2401 Emergency Services	2.96	0.62%	435	0	435	0	435
38 2402 Fire Services Administration	1.00	0.21%	147	0	147	0	147
39 2601 Agricultural Commissioner	18.85	3.96%	2,769	0	2,769	0	2,769
40 2706 Recorder	7.69	1.62%	1,130	0	1,130	0	1,130
41 2709 Pub. Guardian/Conservator	3.27	0.69%	480	0	480	0	480
43 2721 Development Services	9.19	1.93%	1,351	0	1,351	0	1,351
44 2724-24 Planning & Building	3.69	0.78%	543	0	543	0	543
45 2724-31 Community Services Building	1.54	0.32%	226	0	226	0	226
47 2725 Environmental Health	6.00	1.26%	882	0	882	0	882
50 3100 Road	21.77	4.57%	3,199	0	3,199	0	3,199
54 4103-10 Health	13.65	2.87%	2,006	0	2,006	0	2,006
56 4120-00 Human Services Admin	14.46	3.04%	2,125	0	2,125	0	2,125
57 4580 Fleet Management ISF	3.58	0.75%	526	0	526	0	526
58 4581 Information Technology ISF	14.92	3.13%	2,193	0	2,193	0	2,193
65 6201 County Library	13.69	2.88%	2,012	0	2,012	0	2,012
66 6301 Bi-County Farm Advisor	2.12	0.44%	311	0	311	0	311
70 0112 Child Supp Serv Reimb/Adjustme	6.54	1.37%	961	0	961	0	961
102 2125-08 DA-Criminal Investigation	6.08	1.28%	893	0	893	0	893
105 2127-00 Victim Services	7.00	1.47%	1,029	0	1,029	0	1,029
232 5101-30 Welfare-Eligibility & Nonservic	103.35	21.70%	15,186	0	15,186	0	15,186

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

**Direct Expenditure Allocations**

**Dept:11 1700 Building Maintenance**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<b>Subtotal</b>	476.23	100.00%	69,977	0	69,977	0	69,977
Direct Bills					0		0
<b>Total</b>					<b>\$69,977</b>		<b>\$69,977</b>

Basis Units: FTE for departments supported  
 Source:

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

**Allocation Summary**

**Dept:11 1700 Building Maintenance**

Department	Maintenance	Grounds	Custodial	Direct Identified Service	Direct Expenditure	Total
0 Direct Billed	\$0	\$0	\$0	\$39,576	\$0	\$39,576
5 1102 County Administrator	10,405	7,784	7,408	0	1,000	26,597
6 1201 Auditor-Controller	25,182	15,289	39,997	0	1,554	82,023
7 1202 Treasurer-Tax Collector	3,700	113	14,630	0	1,209	19,653
8 1205 General Services Department	8,079	1,618	407	0	1,181	11,286
9 1301 County Counsel	1,782	723	7,507	0	723	10,735
10 1401 Human Resources	11,160	1,882	14,033	0	1,294	28,370
11 1700 Building Maintenance	692,037	124,210	366,610	0	3,312	1,186,168
12 1101 Board of Supervisors	2,457	6,907	7,730	0	882	17,976
13 1105 Clerk of the Board	1,832	586	4,703	0	294	7,415
14 1203 Assessor	6,391	5,436	38,532	0	2,368	52,727
15 1204 Revenue Collection	1,491	1,023	12,733	0	147	15,395
16 1502 Elections	43,601	20,946	30,077	0	1,023	95,646
18 1920 Engineering Services	1,307	21	0	0	859	2,187
19 1922 Water Resources	142	0	0	0	0	142
25 2125 District Attorney	9,729	0	28,918	0	0	38,647
26 2125-01 DA-Criminal Division	0	0	0	0	1,955	1,955
29 2201 Sheriff-Coroner	67,532	30,433	140,267	0	0	238,232
32 2301 Sheriff-County Jail	230,900	28,994	1,699	0	7,579	269,171
34 2304 Probation	34,696	11,352	1,235	0	6,194	53,478
37 2401 Emergency Services	8,379	426	0	0	435	9,241
38 2402 Fire Services Administration	0	0	0	0	147	147
39 2601 Agricultural Commissioner	9,729	6,129	61,582	0	2,769	80,209
40 2706 Recorder	8,734	6,502	21,660	0	1,130	38,027
41 2709 Pub. Guardian/Conservator	0	0	0	0	480	480
43 2721 Development Services	25,749	7,078	110,345	0	1,351	144,522
44 2724-24 Planning & Building	1,562	21	0	0	543	2,126
45 2724-31 Community Services Building	170	0	0	0	226	396
47 2725 Environmental Health	753	11	77	0	882	1,722
48 2726 Animal Control	0	107	0	0	0	107
50 3100 Road	7,953	0	2,548	0	3,199	13,700
51 3200 County Airport	213	0	0	0	0	213
53 4102-00 Mental Health	112,482	40,879	221,076	0	0	374,437
54 4103-10 Health	58,584	11,992	144,823	0	2,006	217,405
55 4104-00 Mental Health Service Act	355	0	0	0	0	355
56 4120-00 Human Services Admin	45,589	8,208	25,405	0	2,125	81,327
57 4580 Fleet Management ISF	2,769	426	13,899	0	526	17,621
58 4581 Information Technology ISF	11,433	1,546	33,011	0	2,193	48,182
61 4595 Employee Wellness Services	6,746	1,812	849	0	0	9,408
62 5000 Trial Court Agency	1,846	5,276	4,286	0	0	11,408
63 5101-00 Welfare	68,029	8,368	279,901	0	0	356,297

DRAFT

**SUTTER COUNTY, CALIFORNIA**  
**2 CFR PART 200 COST ALLOCATION PLAN FOR USE IN FY 2023-2024**

FY 2021-22  
 12/20/2022

**Allocation Summary**

**Dept:11 1700 Building Maintenance**

Department	Maintenance	Grounds	Custodial	Direct Identified Service	Direct Expenditure	Total
65 6201 County Library	\$49,069	\$30,700	\$50,231	\$0	\$2,012	\$132,011
66 6301 Bi-County Farm Advisor	2,343	426	0	0	311	3,081
67 7101 Parks and Recreation	61,070	55,696	12,007	0	0	128,773
68 7201 Community Memorial Museum	8,876	10,233	6,988	0	0	26,098
69 7203 Vets Memorial Community Bldg	11,007	14,284	29,304	0	0	54,595
70 0112 Child Supp Serv Reimb/Adjustme	13,421	2,398	34,926	0	961	51,706
82 0305 County Service Area F	8,024	0	0	0	0	8,024
93 1103 Non-Departmental Expense	18,108	373	541	0	0	19,021
99 2104 Grand Jury	0	107	0	0	0	107
102 2125-08 DA-Criminal Investigation	0	0	0	0	893	893
105 2127-00 Victim Services	2,556	0	0	0	1,029	3,585
119 4102-07 Mental Health-Inpatient	30,322	2,345	149,495	0	0	182,162
149 4102-54 Mental Health-First Steps	43	0	0	0	0	43
173 4103-22 Health-Homeless Pilot	30,393	2,292	309	0	0	32,993
230 5101-20 Welfare-Social Services	9,089	0	0	0	0	9,089
232 5101-30 Welfare-Eligibility & Nonservic	0	0	0	0	15,186	15,186
245 7204 Ettl Hall	5,823	4,051	5,753	0	0	15,626
331 4121-00 Homeless Services	18,108	8,421	0	0	0	26,529
336 4121-759 Homeless Tent Camping Site	1,136	1,013	232	0	0	2,380
<b>Total</b>	<b>\$1,792,885</b>	<b>\$488,439</b>	<b>\$1,925,734</b>	<b>\$39,576</b>	<b>\$69,977</b>	<b>\$4,316,612</b>

DRAFT