



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Sutter
Yuba City, California**

**Date: May 10, 2018
Filing Ref: SUT19**

Pursuant to the federal Office of Management and Budget Circular *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Grants* (Uniform Guidance), found at Title 2, Code of Federal Regulations, Part 200, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in fiscal year **2018-19**. This approval is subject to the conditions contained in Section III.

Departmental indirect cost proposals should clearly identify those costs that have been distributed through Sections I and II of this agreement in accordance with the guidelines of the responsible grantor agency for that department. Furthermore, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied by the Data Processing Department.

**SECTION I: COSTS DISTRIBUTED THROUGH COUNTYWIDE COST
ALLOCATIONS**

The indirect overhead and support service costs listed in **Exhibit 2A and 2C** (attached) are formally approved as actual costs for fiscal year **2016-17**, and as estimated costs for fiscal year **2018-19** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2018**, for further allocation to federal grants and contracts performed by the respective county departments.

SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST TRANSFER MECHANISMS

- | | |
|-----------------------------|----------------------------------|
| 1. Employee Fringe Benefits | 7. General Liability (ISF) |
| 2. Treasurer-Tax Collector | 8. Workers' Compensation (ISF) |
| 3. General Services | 9. Fleet Management (ISF) |
| 4. County Counsel | 10. Information Technology (ISF) |
| 5. Human Resources | 11. Employee Wellness (ISF) |
| 6. Building Maintenance | |

In addition to Section I, which provides for services furnished but not billed, the services listed above are furnished and billed to state/local departments and agencies.

Direct charges from the above cost centers should be billed or cost applied in accordance with the procedures established by the county as described in its Countywide Cost Allocation Plan and may be included as part of the county departments' costs indicated in Section I.

SECTION III: CONDITIONS

A. LIMITATIONS: Use of the amounts contained in this Negotiation Agreement are subject to any statutory or administrative limitations and, when ultimately allocated to individual grants or contracts through the indirect cost proposals of each county department, are applicable only to the extent that funds are available. Acceptance of the amounts agreed to herein is predicated on the conditions: (1) that no costs other than those incurred by the county were included for distribution in its Countywide Cost Allocation Plan as finally accepted, and that such costs are legal obligations of the county and allowable under the governing cost principles; (2) that similar types of costs have been accorded consistent accounting treatment; and (3) that the information provided by the county and used as the basis for acceptance of the amounts agreed to herein is not subsequently found to be materially incomplete or inaccurate.

B. CHANGES: Fixed amounts contained in this Negotiation Agreement are based on the organizational structure and accounting system in effect at the time the proposal was submitted. Significant changes in the organizational structure, or changes in the method of accounting for costs that materially affect the amount of reimbursement resulting from use of the amounts in this Negotiation Agreement, will require prior approval by the authorized representative of the responsible negotiation agency. Failure to obtain such approval may result in subsequent audit disallowances.

C. FIXED AMOUNTS: The fixed amounts contained in Section I of this agreement are based on an estimate of the costs that will be incurred during the period to which the amounts apply. When the actual costs for this period are determined, any differences between the fixed costs used as an estimate and the actual costs will be considered in a subsequent agreement.

D. BILLED COSTS: Charges for the services cited in Section II will be billed or cost applied in accordance with the procedures established by the county, and recorded on the books of the cost center providing the service. Such charges will be based on the actual allowable costs, as defined by Uniform Guidance, incurred by the cost center responsible for providing the service. Any differences between the billed allowable costs and the actual allowable costs for a particular accounting period will be considered in a subsequent agreement.

E. NOTIFICATION TO STATE AND FEDERAL AGENCIES: Copies of this document will be provided to other state and federal agencies as a means of notifying them of this approval.

F. SPECIAL REMARKS: The adjustments of (\$62,000) included in Exhibit 2A and 2C must not be included when calculating carry forward in the 2020-21 Estimated Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF SUTTER

**BETTY T. YEE
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by

Nathan Black

**Jim Reisinger, Manager
Local Government Policy Section
Local Govt Programs & Services Division**

Name

Auditor-Controller

Title

5-16-2018

5-22-2018

Date

Date

**Negotiated by Melma Dizon
Telephone (916) 323-2369**

cc: State and Federal Agencies

Attachment

Exhibit 2A. Sutter County Cost Plan Estimate for Use in Fiscal Year 2019

All Departments			Actual	Carry	Adjustment*	Total
Dept. No.	Department Name	2016/2017 Allocation	Forward		2018/2019 Claimable Costs	
		(\$)	(\$)	(\$)	(\$)	
1101	8. Board of Supervisors	68,205	511	0	68,716	
1105	9. Clerk of the Board	14,459	(1,409)	0	13,051	
1203	10. Assessor	185,462	(20,721)	0	164,740	
1204	11. Revenue Collection	17,748	2,176	0	19,924	
1502	12. Elections	121,881	(29,505)	0	92,376	
1600	13. Sheriff-Communications	119,745	15,907	0	135,652	
1702	14. Water/Wastewater Facilities	7,369	7,733	0	15,102	
1920	15. Engineering Services	53,750	(26,195)	0	27,555	
1922	16. Water Resources	29,266	(8,668)	0	20,598	
2103	17. Sheriff's Court Bailiffs	20,271	2,350	0	22,621	
2106	18. Public Defender	8,501	934	0	7,435	
2112	19. Consolidated Courts	1,947	(236)	0	1,711	
2125	20. District Attorney	172,078	17,927	0	190,005	
2125-01	21. DA-Criminal Division	92,709	12,987	0	105,696	
2125-03	22. DA-Victim/Witness Assistance	99,153	92,162	0	191,315	
2125-05	23. DA-Statutory Rape Vert Prosecute	571	571	0	1,142	
2201	24. Sheriff-Coroner	729,954	99,408	0	829,360	
2205	25. Sheriff-Boat Patrol	9,527	(250)	0	9,277	
2208	26. Sheriff-Live Oak Contract	25,787	(4,086)	0	21,700	
2301	27. Sheriff-County Jail	891,977	178,599	0	1,070,576	
2302	28. Anti-Drug Abuse Enforcement	0	0	0	0	
2304	29. Probation	256,949	(55,910)	0	201,039	
2309	30. BI-County Juvenile Hall	17,125	(16,986)	0	140	
2401	31. Emergency Services	24,508	(9,545)	0	14,964	
2402	32. Fire Services Administration	3,985	(10,488)	0	(6,502)	
2801	33. Agricultural Commissioner	192,872	15,874	0	208,746	
2706	34. Recorder	78,316	700	0	79,016	
2709	35. Pub. Guardian/Conservator	71,457	10,181	0	81,638	
2710	36. County Clerk	56,977	33,335	0	90,311	
2721	37. Development Services	102,849	(30,465)	0	72,384	
2724-24	38. Planning & Building	64,806	(32,016)	0	32,790	
2724-31	39. Community Services Building Inspection	33,933	8,815	0	42,748	
2724-32	40. Code Enforcement Svcs	59,957	59,957	(59,957)	59,957	
2725	41. Environmental Health	42,010	3,118	0	45,128	
2726	42. Animal Control	10,377	(3,977)	0	6,400	
2727	43. CUPA	3,693	1,710	0	5,403	
3100	44. Road	123,134	4,787	0	127,921	
3200	45. County Airport	1,382	(948)	0	435	
3300	46. Transportation Development	997	951	0	1,948	
4102-00	47. Mental Health	590,487	(48,830)	0	541,657	
4103-10	48. Health	322,597	(56,074)	0	266,523	
4104-00	49. Mental Health Service Act	10,525	6,044	0	16,569	
4120-00	50. Human Services Admin	128,882	98,007	0	226,889	
4580	51. Fleet Management ISF	54,003	(8,346)	0	45,658	
4581	52. Information Technology ISF	169,217	(13,325)	0	155,892	
4590	53. Liability Insurance ISF	8,961	4,402	0	13,363	
4591	54. Workers' Comp. Ins. ISF	15,724	(7,726)	0	7,997	
4595	55. Employee Wellness Services	2,093	2,093	(2,093)	2,093	
5000	56. Trial Court Agency	63,708	2,055	0	65,763	
5101-00	57. Welfare	608,374	(41,889)	0	566,485	
5200	58. IHSS Public Authority	10,926	5,845	0	16,771	
6201	59. County Library	213,214	(59,278)	0	153,936	
6301	60. BI-County Farm Advisor	34,923	(6,489)	0	28,434	
7101	61. Parks and Recreation	163,833	(20,407)	0	163,226	
7201	62. Community Memorial Museum	76,824	(13,548)	0	63,276	
7203	63. Vets Memorial Community Bldg	116,440	(38,128)	0	78,312	
	64.A Other Departments-1	1,136,847	410,983	(63,141)	1,484,489	
	64.B Other Departments-2	1,082,579	220,249	(59,493)	1,243,335	
	65. Non County Agencies	195,403	49,061	122,684	367,149	
	66. Unallowable	0	(294)	0	(294)	
	Total Claimable Costs	8,838,848	803,893	(62,000)	9,580,741	

Refer to Exhibit 2A.1 & Exhibit 2A.2 for detail of Other Departments and Non County Agencies.
Please refer to Exhibit 2C. for the detailed allocations to each department listed above.

Exhibit 2A.1 Sutter County Cost Plan Estimate for Use in Fiscal Year 2019

Other Departments-1		Actual	Carry	Adjustment*	Total
Dept. No.	Department Name	2016/2017 Allocation (\$)	Forward (\$)	(\$)	2018/2019 Claimable Costs (\$)
0112	64.01 Child Supp Serv Reimb/Adjustment	135,228	(2,341)	0	132,885
0140	64.02 County Local Revenue Fund	1,002	(1,893)	0	(891)
0177	64.03 CCPIF SB 678	234	(135)	0	99
0184	64.04 Sheriff Inmate Welfare	9,393	955	0	10,348
0241	64.05 Public Safety Realignment 2011	97	97	(97)	97
0252	64.06 Emergency Medical Service	561	(126)	0	435
0253	64.07 RLF CDBG Housing Rehabilitation	45	2	0	47
0273	64.08 Local Innovation	8	6	(6)	8
0284	64.09 CDBG Housing Rehab 04-STB	15	0	0	16
0289	64.10 EDBG PI Fund	5,351	(24,188)	0	(18,837)
0301	64.11 County Service Area G	54	(51)	0	3
0305	64.12 County Service Area F	79,547	3,100	0	82,648
0309	64.13 County Service Area C	2,190	281	0	2,452
0311	64.14 County Service Area D	2,571	514	0	3,086
0320	64.15 Sutter County Water Agency	408	(148)	0	259
0321	64.16 Lo Canal Operations & Maintenance	371	330	0	700
0326	64.17 County Water Zone #4	47	(5)	0	42
0327	64.18 County Water Zone #5	110	(12)	0	98
0329	64.19 County Water Zone #7	36	(2)	0	34
0330	64.20 County Water Zone #8	12	2	0	14
0340	64.21 Co Consolid St Lighting District	569	(78)	0	491
0390	64.22 El Cerrito Drain District	0	(74)	0	(74)
0395	64.23 Rio Ramaza Comm. Serv District	1,163	733	0	1,896
1103	64.24 Non-Departmental Expense	237,663	223,862	0	461,625
1209	64.25 General Revenues	3,705	(781)	0	2,924
1801	64.26 Plant Acquisition	16,914	15,455	0	32,369
1803	64.27 Capital Projects	9,814	9,814	0	19,628
1911	64.28 General Insurance & Bonds	468	25	0	493
1923	64.29 Flood Control	2,586	2,434	0	5,020
2104	64.30 Grand Jury	11,045	3,263	0	14,328
2109	64.31 Trial Court Funding	4,398	4,339	0	8,737
2125-08	64.32 DA-Criminal Investigation	61,785	61,785	(61,785)	61,785
2125-09	64.33 DA-Welfare Investigation	29	29	0	29
2125-10	64.34 XC County Victim Services Prog	762	762	(782)	762
2125-11	64.35 CA Witness Relocation & Assist	87	87	(87)	87
2125-72	64.36 Local Community Correction Acc	4,824	1,387	0	6,210
2202	64.37 Net 5-Sheriff	3,358	514	0	3,871
2303	64.38 Delinquency Prevention Commission	58	(6)	0	52
2703	64.39 Fish & Game Propagation	368	(15,184)	0	(14,816)
2711	64.40 Domestic Violence Centers	143	130	0	273
3000	64.41 Urban Area Resident St Lighting	255	(79)	0	177
4102-01	64.42 Mental Health-Admin Support	106,052	1,910	0	107,963
4102-02	64.43 Mental Health-Homeless Mgt	169	120	0	288
4102-03	64.44 Mental Health-Crisis Clinic	53,045	9,844	0	62,889
4102-04	64.45 Mental Health-Community Services	106	106	(106)	106
4102-07	64.46 Mental Health-Inpatient	175,872	54,067	0	229,939
4102-08	64.47 Mental Health-Managed Care	8,850	7,243	0	15,884
4102-09	64.48 Mental Health-IMD/SNF Facilities	4,481	4,221	0	8,702
4102-10	64.49 Mental Health-Non IMD	14	(72)	0	(58)
4102-12	64.50 Mental Health-Day Treatment/Adult	684	608	0	1,293
4102-13	64.51 Mental Health-Juvenile Hall/Jail	16	(389)	0	(373)
4102-14	64.52 Mental Health-Homeless Mentally Ill	153	74	0	227
4102-15	64.53 Mental Health-Conditional Release Prgm	9,020	4,218	0	13,237
4102-16	64.54 Mental Health-Outpatient/Adult	56,887	17,008	0	73,895
4102-17	64.55 Mental Health-Outpatient/Child	34,307	(584)	0	33,723
4102-19	64.56 Mental Health-Children's IEP Svcs	4	(3)	0	1
4102-20	64.57 Mental Health-Advocacy	422	249	0	672
4102-22	64.58 Mental Health-Camp Singer	3,525	235	0	3,760
4102-25	64.59 Mental Health-Systems of Care Children	255	255	0	510
4102-26	64.60 Mental Health-Sutter County BF	6,948	1,029	0	7,977
4102-29	64.61 Mental Health-Yuba County BF	8,011	2,129	0	10,140
4102-31	64.62 Mental Health-CSS/Admin Sup	1,079	879	0	1,958
4102-32	64.63 Mental Health-CSOC Adult Prgm	1,621	1,376	0	2,998
4102-34	64.64 Mental Health-Victor Community	216	77	0	293
4102-35	64.65 Mental Health-CSS/Direct/Case Svcs	5,778	1,173	0	6,949
4102-36	64.66 Mental Health-Substance Abuse Crime	89	89	(89)	89
4102-38	64.67 Mental Health-Justice Asst. Grant	11	11	(11)	11
4102-41	64.68 Mental Health-Alcohol Admin	324	(29)	0	295
4102-42	64.69 Mental Health-Prevention	7,308	2,120	0	9,428
4102-44	64.70 Mental Health-Safe & Drug Free Schls	5	5	0	10
4102-48	64.71 Mental Health-Sutter Co CW D/A	3,249	279	0	3,528
4102-50	64.72 Mental Health-Drug Outpatient	15,554	4,339	0	19,892
4102-51	64.73 Mental Health-OFC	170	170	(170)	170
4102-52	64.74 Mental Health-Drug/Outreach	10	9	0	19
4102-53	64.75 Mental Health-Drug & Alcohol Juv	175	79	0	253
4102-54	64.76 Mental Health-First Steps	31,022	13,150	0	44,172
4102-56	64.77 Mental Health-Drug Court SC	3,826	303	0	4,129
4102-59	64.78 Mental Health-Yuba County	322	(15)	0	307
Total Other Departments-1		1,136,847	410,983	(63,141)	1,484,489

* Refer to the General Comments for detail descriptions of each adjustment.

Exhibit 2A.1 Sutter County Cost Plan Estimate for Use in Fiscal Year 2019

Other Departments-2			Actual			Total
Dept. No.	Department Name	2016/2017	2016/2017	Carry Forward	Adjustment*	2018/2019
		Allocation	Allocation	(\$)	(\$)	Claimable Costs
		(\$)	(\$)			(\$)
4102-65	64.79	Mental Health-UR/QI Programs	18,821	4,734	0	21,555
4102-68	64.80	Mental Health-Drug Medi-Cal	731	146	0	877
4102-72	64.81	Mental Health-Local Comm Corr	9,171	2,031	0	11,202
4102-80	64.82	Mental Health-SB678	3,299	495	0	3,794
4102-81	64.83	Mental Health-Juvenile Probation	3,065	472	0	3,537
4102-82	64.84	Mental Health-Forensic	2,037	2,037	(2,037)	2,037
4103-12	64.85	Health-Children & Family	3,480	(34)	0	3,447
4103-15	64.86	Health-Vital Statistics	477	270	0	747
4103-20	64.87	Health-CCS	11,121	(5,001)	0	6,120
4103-22	64.88	Health-Homeless Pilot	7	7	(7)	7
4103-26	64.89	Health-MCH	1,133	(1,789)	0	(656)
4103-29	64.90	Health-Foster Care	9,092	4,058	0	10,150
4103-30	64.91	Health-Nursing Admin	4,077	176	0	4,253
4103-31	64.92	Health-CHDP	3,857	(2,157)	0	6,700
4103-33	64.93	Health-GMSP Local Health Conn	151	151	(151)	151
4103-35	64.94	Health-Field Nursing	414	11	0	425
4103-36	64.95	Health-Bioterrorism	4,758	549	0	5,307
4103-37	64.96	Health-Pandemic Flu Preparedness	819	(1,079)	0	(260)
4103-38	64.97	Health-Acute Communicable Dis	17,155	6,323	0	23,479
4103-39	64.98	Health-Immunization Grant	541	(1,494)	0	(953)
4103-40	64.99	Health-WIC Nutrition	32,590	(830)	0	31,761
4103-43	64.100	Health-Homeless Security Grant	280	(82)	0	188
4103-45	64.101	Health-WIC Breast Feeding P	431	(80)	0	341
4103-49	64.102	Health-P3 Impl Mass Vacc Readins Camp	1	1	0	1
4103-50	64.103	Health-Laboratory	2,914	(5,046)	0	(2,132)
4103-51	64.104	Health-AIDS Surveillance	33	2	0	35
4103-53	64.105	Health-Tuberculosis	376	(1,514)	0	(1,138)
4103-54	64.106	Health-Chlamydia	108	12	0	120
4103-55	64.107	Health-Lead Poisoning	600	441	0	1,041
4103-59	64.108	Health-St Tuberculosis Grant	336	19	0	355
4103-57	64.109	Health-St. Medi-Cal Outreach	1,010	737	0	1,747
4103-60	64.110	Health-Health Education	21,232	15,254	0	36,486
4103-62	64.111	Health-Non-Hlth Dept Immunization	27	21	0	48
4103-65	64.112	Health-Community Chronic Disease	126	(221)	0	(85)
4103-66	64.113	Health-Supp Nutritional Asst Prog Ed	14,771	4,589	0	19,260
4103-67	64.114	Health-Supp Nutr Asst Prgm ED-CWD	2,386	(610)	0	1,776
4103-68	64.115	Health-Ebola Supplemental	62	61	0	123
4103-78	64.116	Health-Injury Prevention	394	317	0	711
4103-81	64.117	Health-Public Health Clinic	6,868	653	0	7,521
4103-99	64.118	Health-Tobacco Control	4,760	1,048	0	5,807
4104-01	64.119	MHSA-Children's Sed Full Svc Part	13,863	1,834	0	15,697
4104-02	64.120	MHSA-Urgent Services	5,132	1,129	0	9,260
4104-03	64.121	MHSA-Transition Age Youth FSP	21,909	831	0	22,740
4104-04	64.122	MHSA-Adult and Older Adult FSP	5,801	(941)	0	7,860
4104-05	64.123	MHSA-Older Adult Mobile Outreach	5,855	1,501	0	7,356
4104-06	64.124	MHSA-Ethnic Outreach Services	22,437	4,522	0	26,958
4104-07	64.125	MHSA-Housing Program	181	181	(181)	181
4104-08	64.126	MHSA-Wellness & Recover Adult	31,747	6,892	0	38,639
4104-09	64.127	MHSA-Adult Urgent Services	19,303	3,726	0	23,028
4104-10	64.128	MHSA-Therapeutic Services	37,226	8,357	0	45,583
4104-11	64.129	MHSA-Systems Transformation	9	9	(9)	9
4104-12	64.130	MHSA-Community Prev Team	19,646	4,665	0	24,311
4104-14	64.131	MHSA-MHSA IT Proj	1,286	885	0	2,181
4104-15	64.132	MHSA-Work Educ & Training	1,089	667	0	1,756
4104-16	64.133	MHSA-Innovation	10,159	4,507	0	14,666
4104-17	64.134	MHSA-Administrative	4,774	3,336	0	8,110
4110	64.135	Health Care-General	1	1	0	2
4112	64.136	Health-County Share	-	0	0	0
4120-93	64.137	Human Services-Security & Compliance	26	(55)	0	(27)
4134-00	64.138	Jail Medical	43,953	(10,833)	0	33,020
4134-72	64.139	Jail Medical-LCC	8,250	(451)	0	5,799
4201	64.140	Non-County Providers	262	262	(262)	262
4301	64.141	California Children's Services	241	241	(241)	241
4400	64.142	Sutter Co Waterworks District #1	9,523	341	0	10,164
5101-05	64.143	Welfare-Social Workers Empry	59,208	(2,973)	0	55,236
5101-10	64.144	Welfare-Admin Support	63,023	2,409	0	65,432
5101-15	64.145	Welfare-Non-Welfare Admin Svcs	5,592	247	0	5,839
5101-20	64.146	Welfare-Social Services	70,318	(1,891)	0	68,427
5101-30	64.147	Welfare-Eligibility & Nonservices	242,978	54,774	0	297,751
5101-35	64.148	Welfare-Welfare Fraud	5,893	3,218	0	9,111
5101-40	64.149	Welfare-Clerical Support	65,016	23,784	0	88,800
5201	64.150	In-Home Supportive Services	9,822	9,822	(9,822)	9,822
5204	64.151	TANF-Family Group	46,647	46,647	(46,647)	46,647
5206	64.152	TANF-Foster Care	28,265	27,954	0	56,218
5211	64.153	Delinquent Tax Sales Trust Fund	55	15	0	70
5301	64.154	General Relief	0	0	0	0
5302	64.155	General Relief	135	135	(135)	135
5601	64.156	Veterans Service Officer	600	587	0	1,186
6201-35	64.157	Library-Literacy Prg	7,513	(11,862)	0	(4,349)
7202	64.158	Subsidy Requests Organizations	139	113	0	252
7204	64.159	Ell Hall	27,874	11,107	0	38,980
Total Other Departments-2			1,082,579	220,249	(59,493)	1,243,335

* Refer to the General Comments for detail descriptions of each adjustment.

Exhibit 2A.2 Sutter County Cost Plan Estimate for Use in Fiscal Year 2019

Non County Agencies		Actual			Total
Fund No.	Department Name	2016/2017 Allocation	Carry Forward	Adjustment*	2018/2019 Claimable Costs
		(\$)	(\$)	(\$)	(\$)
5100	65.01 Children/Family Comm.	24,615	6,331	0	30,946
5116	65.02 DNA ID Prop 69 State	44	22	0	67
5121	65.03 Redevelopment Prop Tax Tr	13,701	13,671	0	27,373
5125	65.04 ERAF 04/05	0	0	0	0
5128	65.05 Live Oak Redevelopment Agency	0	0	0	0
5193	65.08 Highland EST Improv Redemption	0	(0)	0	0
5203	65.07 Agency Collections Payable	402	133	0	534
5209	65.08 Aid for Adoption	17,675	17,675	(17,675)	17,675
5212	65.09 Local Transportation Tax	239	113	0	351
5215	65.10 Tax Collector's Trust	2,803	911	0	3,713
5218	65.11 Taxes	5,401	368	0	5,768
5219	65.12 In Lieu Tax Trust	25	3	0	27
5226	65.13 Personnel Rev Benefits	0	0	0	1
5240	65.14 City of Live Oak	305	90	0	395
5241	64.15 City of Yuba City	394	(22)	0	372
5262	65.16 Sutter-Butte Flood Control	102	(52)	0	50
5283	65.17 Sac Area Flood Control	27	3	0	29
5265	65.18 FRAQMD	(1,107)	(7,848)	0	(8,955)
5267	65.19 Statewide Comm Infrastructure	17	5	0	22
5277	65.20 Narco	2,890	(3,558)	0	(668)
5280	65.21 Regional Waste Management	0	(5)	0	(5)
6401	65.22 Fairview Cemetery	1,992	(1,105)	0	887
6402	65.23 Live Oak Cemetery	6,217	337	0	6,554
6403	65.24 Meridian Cemetery Trust	1	(0)	0	1
6404	65.25 Nicolaus Cemetery	309	(60)	0	250
6405	65.26 Pleasant Grove Cemetery	406	(53)	0	353
6406	65.27 Sutter Cemetery	24,769	(2,568)	0	22,202
6415	65.28 Gilsizer County Drainage	12,266	2,669	0	14,934
6416	65.29 Live Oak Cemetery Spced Assess	561	303	0	864
6419	65.30 Meridian Fire District	98	(6)	0	92
6420	65.31 Sutter Basin Fire	1,385	210	0	1,595
6424	65.32 Levee Distr #1-Feather River	682	151	0	833
6426	65.33 Levee District #1	8,891	571	0	9,462
6427	65.34 Levee District #9	898	339	0	1,237
6428	65.35 Maintenance Area #3	301	213	0	514
6429	65.36 Maintenance Area #7 Zone 2	0	(108)	0	(108)
6430	65.37 Maintenance Area #7 Zone 3	30	13	0	43
6431	65.38 Maintenance Area #7 Zone 4	66	38	0	94
6434	65.39 Bear River Levee Maintenance	8	3	0	11
6435	65.40 Colusa Mosquito Abatement	25	8	0	33
6436	65.41 S-Y Mosquito & Vector Control	19,611	(802)	0	18,810
6437	65.42 Maintenance Area #16 Zone 1	32	(77)	0	(45)
6438	65.43 Maintenance Area #16 Zone 2	31	14	0	45
6439	65.44 Maintenance Area #16 Zone 3	31	15	0	46
6440	65.45 Maintenance Area #16 Zone 4	45	28	0	73
6449	65.46 Reclamation District #1000	28	7	0	35
6451	65.47 Reclamation District #70	213	183	0	396
6452	65.48 Reclamation District #777	54	14	0	68
6453	65.49 Reclamation District #917	25	8	0	33
6455	65.50 Reclamation District #1001	161	(61)	0	80
6458	65.51 Reclamation District #2054	53	(5)	0	48
6459	65.52 Reclamation District #2055	50	(1)	0	50
6460	65.53 Reclamation District #2103	0	0	0	0
6461	65.54 Reclamation District #1500	403	(34)	0	369
6462	65.55 Reclamation District #1680	144	42	0	186
6470	65.56 Sutter County Resource Conservtn	1,456	(1,440)	0	16
6471	65.57 LAFCO	452	(4,704)	0	(4,253)
6473	65.58 Nicolaus Cem; Restoration Fund	0	0	0	0
6480	65.59 Butte Water District	26	7	0	33
6481	65.60 Feather Water District	44	14	0	58
6484	65.61 SCSD-90 Series A-Imprv Redemptn	1,183	1,037	0	2,250
6489	65.62 CA First Sutter	19	19	(19)	19
7591	65.63 Yuba City Unified CFD #1	(140,378)	(140,378)	140,378	(140,378)
7562	65.64 Woodland Unified	25	8	0	33
7565	65.65 Sutter Co Schools	159,365	142,383	0	301,748
7577	65.66 Yuba Community College	0	(16)	0	(16)
7801	65.67 E Nicolaus High 2000 Debt	1,799	1,778	0	3,567
7802	65.68 Woodland Unified Debt Ser	0	(16)	0	(16)
7607	65.69 Sutter High 2008 Bond Deb	1,905	1,877	0	3,782
7651	65.70 YC#99-1 Series C Bonds Db	11,149	11,111	0	22,259
7652	65.71 YC 2004-1 Meas K Bonds Deb	7,399	7,372	0	14,771
7654	65.72 Franklin Elem 2006 DBT Ser	424	396	0	820
7655	65.73 Yuba Comm. Collage Distr DS-A	0	(16)	0	(16)
7656	65.74 Yuba Comm. Collage Distr DS-B	0	(16)	0	(16)
7657	65.75 Yuba Comm Collage Distr	0	(16)	0	(16)
7661	65.76 LO#04-1 Series A Bonds Db	2,788	2,744	0	5,532
7663	65.77 East Nicolaus H 2014 Debt Svc	0	0	0	0
NVBH	65.78 North Valley Beh Health	447	(1,213)	0	(767)
Total Non County Agencies		195,403	49,061	122,684	367,149

* Refer to the General Comments for detail descriptions of each adjustment.

Exhibit 2C. Sutter County Countywide Cost Plan Summary, Year Ended June 30, 2017

All Departments			Allocation from Service Departments/Other Cost Centers				
Dept. No.	Department Name		County Administrator	Auditor-Controller	Treasurer-Tax Collector	General Services	County Counsel
			(\$)	(\$)	(\$)	(\$)	(\$)
1101	8.	Board of Supervisors	5,125	5,818	0	505	0
1105	9.	Clerk of the Board	2,020	2,626	0	507	0
1203	10.	Assessor	18,837	19,087	3	4,814	5,481
1204	11.	Revenue Collection	1,908	10,321	0	652	0
1502	12.	Elections	7,407	11,504	0	13,517	119
1600	13.	Sheriff-Communications	22,595	25,051	32	1,575	0
1702	14.	Water/Wastewater Facilities	1,010	3,155	0	1,847	0
1920	15.	Engineering Services	6,080	6,868	30	809	12,453
1922	16.	Water Resources	2,993	4,082	0	1,901	496
2103	17.	Sheriff's Court Bailiffs	6,080	7,335	0	80	0
2106	18.	Public Defender	1,010	3,980	0	80	0
2112	19.	Consolidated Courts	0	1,690	106	0	0
2125	20.	District Attorney	0	145	0	0	118,925
2125-01	21.	DA-Criminal Division	18,929	22,671	25	5,320	0
2125-03	22.	DA-Victim/Witness Assistance	2,432	3,733	2	1,667	0
2125-05	23.	DA-Statutory Rape Vert Prosecute	0	26	0	543	0
2201	24.	Sheriff-Coroner	54,884	64,710	287	9,576	132,918
2205	25.	Sheriff-Boat Patrol	2,489	2,924	0	160	0
2208	26.	Sheriff-Live Oak Contract	7,070	10,094	0	638	0
2301	27.	Sheriff-County Jail	57,348	69,834	38	4,233	21,114
2302	28.	Anti-Drug Abuse Enforcement	0	0	0	0	0
2304	29.	Probation	43,611	55,095	199	8,262	12,829
2309	30.	Bi-County Juvenile Hall	0	9,021	0	0	0
2401	31.	Emergency Services	1,841	1,810	0	1,104	1,211
2402	32.	Fire Services Administration	703	1,472	0	42	44
2601	33.	Agricultural Commissioner	19,004	22,237	25	24,815	8,184
2706	34.	Recorder	6,285	6,240	142	6,277	0
2709	35.	Pub. Guardian/Conservator	3,142	3,708	0	462	58,676
2710	36.	County Clerk	0	2,650	0	4,751	38,293
2721	37.	Development Services	10,028	9,859	1	1,554	40,348
2724-24	38.	Planning & Building	5,125	7,364	38	2,679	23,406
2724-31	39.	Community Services Building Inspect	3,629	4,930	6	492	8,943
2724-32	40.	Code Enforcement Svcs	75	754	0	1,931	55,866
2725	41.	Environmental Health	5,649	6,449	0	828	5,294
2726	42.	Animal Control	2,918	3,956	1	58	0
2727	43.	CUPA	0	1,620	0	266	0
3100	44.	Road	21,398	33,363	1,476	6,580	23,815
3200	45.	County Airport	0	253	10	105	0
3300	46.	Transportation Development	0	989	0	0	0
4102-00	47.	Mental Health	0	5,511	(192)	6,187	96,333
4103-10	48.	Health	10,699	16,006	84	4,706	27,374
4104-00	49.	Mental Health Service Act	1,010	4,096	1,888	854	0
4120-00	50.	Human Services Admin	5,896	6,738	312	2,907	5,556
4580	51.	Fleet Management ISF	4,040	20,494	144	5,522	1,437
4581	52.	Information Technology ISF	16,931	27,363	(58)	36,132	3,225
4590	53.	Liability Insurance ISF	0	3,853	6	160	4,935
4591	54.	Workers' Comp. Ins. ISF	636	14,003	(63)	362	0
4595	55.	Employee Wellness Services	0	2,050	(153)	0	0
5000	56.	Trial Court Agency	0	11,147	122	0	21,695
5101-00	57.	Welfare	0	53,858	675	38,196	188,988
5200	58.	IHSS Public Authority	0	1,374	85	208	7,678
6201	59.	County Library	14,851	16,519	33	2,199	8,957
6301	60.	Bi-County Farm Advisor	2,020	3,506	0	1,038	0
7101	61.	Parks and Recreation	0	2,913	117	2,875	0
7201	62.	Community Memorial Museum	4,472	3,646	3	391	7,500
7203	63.	Vets Memorial Community Bldg	0	1,501	0	(1,719)	0
	64.A	Other Departments-1	254,041	303,860	8,506	36,483	7,482
	64.B	Other Departments-2	305,218	423,286	663	25,303	0
	65.	Non County Agencies	4,040	134,177	26,225	431	1,214
		Total Allocation	965,395	1,503,323	40,819	270,866	950,787

* Refer to Exhibit 2C.1 & Exhibit 2C.2 for detail of Other Departments and Non County Agencies.

Exhibit 2C. Sutter County Countywide Cost Plan Summary, Continued

All Departments			Allocation from Service Departments/Other Cost Centers			
Dept. No.	Department Name	Human Resources	Building Maintenance	Other Costs	Total 16/17 Costs	
		(\$)	(\$)	(\$)	(\$)	
1101	8. Board of Supervisors	5,730	40,518	10,509	68,205	
1105	9. Clerk of the Board	2,259	4,895	2,152	14,459	
1203	10. Assessor	20,537	67,899	48,804	185,462	
1204	11. Revenue Collection	2,133	672	2,062	17,748	
1502	12. Elections	8,282	43,371	37,681	121,881	
1600	13. Sheriff-Communications	25,263	2,902	42,328	119,745	
1702	14. Water/Wastewater Facilities	1,129	0	227	7,369	
1920	15. Engineering Services	6,776	14,978	5,775	53,750	
1922	16. Water Resources	3,346	6,557	9,892	29,266	
2103	17. Sheriff's Court Bailiffs	6,776	0	20	20,271	
2106	18. Public Defender	1,129	0	302	6,501	
2112	19. Consolidated Courts	0	0	151	1,947	
2125	20. District Attorney	0	49,666	3,342	172,078	
2125-01	21. DA-Criminal Division	21,164	0	24,601	92,709	
2125-03	22. DA-Victim/Witness Assistance	2,719	45,009	43,592	99,153	
2125-05	23. DA-Statutory Rape Vert Prosecute	0	0	3	571	
2201	24. Sheriff-Coroner	59,771	180,387	227,441	729,954	
2205	25. Sheriff-Boat Patrol	2,761	455	759	9,527	
2208	26. Sheriff-Live Oak Contract	7,905	0	79	25,787	
2301	27. Sheriff-County Jail	84,121	472,082	203,208	891,977	
2302	28. Anti-Drug Abuse Enforcement	0	0	0	0	
2304	29. Probation	47,975	48,230	40,746	256,949	
2309	30. Bi-County Juvenile Hall	0	0	8,105	17,125	
2401	31. Emergency Services	878	8,354	9,311	24,508	
2402	32. Fire Services Administration	0	1,135	589	3,985	
2601	33. Agricultural Commissioner	21,248	56,240	41,118	192,872	
2706	34. Recorder	7,027	31,937	20,409	78,316	
2709	35. Pub. Guardian/Conservator	3,513	1,553	402	71,457	
2710	36. County Clerk	0	10,646	637	56,977	
2721	37. Development Services	10,164	18,591	12,303	102,849	
2724-24	38. Planning & Building	5,730	8,385	12,079	64,806	
2724-31	39. Community Services Building Inspector	4,057	6,700	5,176	33,933	
2724-32	40. Code Enforcement Svcs	84	0	1,248	59,957	
2725	41. Environmental Health	6,316	10,452	7,023	42,010	
2726	42. Animal Control	3,262	0	182	10,377	
2727	43. CUPA	0	0	1,806	3,893	
3100	44. Road	23,925	11,526	1,052	123,134	
3200	45. County Airport	0	1,008	8	1,382	
3300	46. Transportation Development	0	0	9	997	
4102-00	47. Mental Health	0	450,657	31,991	590,487	
4103-10	48. Health	11,962	189,819	61,947	322,597	
4104-00	49. Mental Health Service Act	1,129	1,281	267	10,525	
4120-00	50. Human Services Admin	5,019	70,740	31,713	128,882	
4580	51. Fleet Management ISF	4,517	16,099	1,749	54,003	
4581	52. Information Technology ISF	17,358	57,086	11,180	169,217	
4590	53. Liability Insurance ISF	0	0	8	8,961	
4591	54. Workers' Comp. Ins. ISF	711	0	73	15,724	
4595	55. Employee Wellness Services	0	0	197	2,093	
5000	56. Trial Court Agency	0	28,074	2,670	63,708	
5101-00	57. Welfare	0	309,246	17,411	608,374	
5200	58. IHSS Public Authority	1,452	0	128	10,926	
6201	59. County Library	16,805	128,418	25,632	213,214	
6301	60. Bi-County Farm Advisor	2,259	17,790	8,309	34,923	
7101	61. Parks and Recreation	0	169,175	8,553	183,633	
7201	62. Community Memorial Museum	4,475	47,271	9,067	76,824	
7203	63. Vets Memorial Community Bldg	0	94,100	22,559	116,440	
	64.A Other Departments-1	210,856	217,516	97,903	1,136,647	
	64.B Other Departments-2	268,480	48,679	10,950	1,082,579	
	65. Non County Agencies	22,655	6,661	0	195,403	
	Total Allocation	943,461	2,996,759	1,167,437	8,838,848	

Exhibit 2C.1 Sutter County Countywide Cost Plan Summary, Year Ended June 30, 2017

Other Departments-1			Allocation from Service Departments/Other Cost Centers				
			County Administrator	Auditor-Controller	Treasurer-Tax Collector	General Services	County Counsel
Dept. No.	Department Name		(\$)	(\$)	(\$)	(\$)	(\$)
0112	64.01 Child Supp Serv Reimb/Adjustment		28,655	28,966	67	8,230	5,116
0140	64.02 County Local Revenue Fund		0	187	794	0	0
0177	64.03 CCIPLF SB 878		0	85	148	0	0
0184	64.04 Sheriff Inmate Welfare		2,020	4,470	30	399	0
0241	64.05 Public Safety Realignment 2011		0	95	0	0	0
0252	64.06 Emergency Medical Service		0	468	87	0	0
0253	64.07 RLF CDBG Housing Rehabilitation		0	2	43	0	0
0273	64.08 Local Innovation		0	0	6	0	0
0284	64.09 CDBG Housing Rehab 04-STB		0	1	14	0	0
0289	64.10 EDBG PI Fund		0	5,187	156	0	0
0301	64.11 County Service Area G		0	34	16	0	0
0305	64.12 County Service Area F		17,432	31,730	98	1,702	0
0309	64.13 County Service Area C		0	1,827	108	80	0
0311	64.14 County Service Area D		0	2,162	131	80	0
0320	64.15 Sutter County Water Agency		0	101	217	80	0
0321	64.16 Lo Canal Operations & Maintenance		0	97	30	239	0
0326	64.17 County Water Zone #4		0	2	45	0	0
0327	64.18 County Water Zone #5		0	5	105	0	0
0329	64.19 County Water Zone #7		0	1	35	0	0
0330	64.20 County Water Zone #8		0	8	3	0	0
0340	64.21 Co Consol'd St Lighting District		0	348	207	0	0
0390	64.22 El Cerrito Drain District		0	0	0	0	0
0395	64.23 Rio Ramaza Comm. Serv District		0	221	24	160	0
1103	64.24 Non-Departmental Expense		55,961	9,416	1	1,197	0
1209	64.25 General Revenues		0	(2,143)	5,849	0	0
1801	64.26 Plant Acquisition		0	2,264	163	3,271	0
1803	64.27 Capital Projects		0	3,430	(3)	1,135	0
1911	64.28 General Insurance & Bonds		0	467	0	0	0
1923	64.29 Flood Control		0	197	0	0	2,367
2104	64.30 Grand Jury		0	935	0	847	0
2109	64.31 Trial Court Funding		0	4,391	0	0	0
2125-08	64.32 DA-Criminal Investigation		1,609	7,833	0	1,751	0
2125-09	64.33 DA-Welfare Investigation		0	28	0	0	0
2125-10	64.34 XC County Victim Services Prog		0	388	0	354	0
2125-11	64.35 CA Witness Relocation & Assist		0	83	0	0	0
2125-72	64.36 Local Community Correction Acc		1,422	1,812	0	0	0
2202	64.37 Net S-Sheriff		1,010	1,139	79	0	0
2303	64.38 Delinquency Prevention Commiss'n		0	34	0	20	0
2703	64.39 Fish & Game Propagation		0	260	8	73	0
2711	64.40 Domestic Violence Centers		0	140	0	0	0
3000	64.41 Urban Area Resident St Lighting		0	194	48	0	0
4102-01	64.42 Mental Health-Admin Support		31,199	34,731	0	4,582	0
4102-02	64.43 Mental Health-Homeless Mgt		0	86	0	80	0
4102-03	64.44 Mental Health-Crisis Clinic		16,235	17,528	0	718	0
4102-04	64.45 Mental Health-Community Services		0	24	0	80	0
4102-07	64.46 Mental Health-Inpatient		56,637	50,484	0	4,562	0
4102-08	64.47 Mental Health-Managed Care		0	8,427	0	0	0
4102-09	64.48 Mental Health-IMD/SNF Facilities		0	4,437	0	0	0
4102-10	64.49 Mental Health-Non IMD		0	10	0	0	0
4102-12	64.50 Mental Health-Day Treatment/Adult		0	282	0	399	0
4102-13	64.51 Mental Health-Juvenile Hall/Jail		0	18	0	0	0
4102-14	64.52 Mental Health-Homeless Mentally Ill		0	141	0	0	0
4102-15	64.53 Mental Health-Conditional Release Prgm		1,945	4,487	0	80	0
4102-16	64.54 Mental Health-Outpatient/Adult		14,440	24,689	0	1,117	0
4102-17	64.55 Mental Health-Outpatient/Child		7,265	17,133	0	1,168	0
4102-19	64.56 Mental Health-Children's IEP Svcs		0	4	0	0	0
4102-20	64.57 Mental Health-Advocacy		0	307	0	80	0
4102-22	64.58 Mental Health-Camp Singer		1,010	1,289	0	80	0
4102-26	64.59 Mental Health-Systems of Care Children		0	254	0	0	0
4102-26	64.60 Mental Health-Sutter County BF		2,020	2,852	0	0	0
4102-29	64.61 Mental Health-Yuba County BF		2,432	2,743	0	80	0
4102-31	64.62 Mental Health-CSS/Admin Sup		0	882	0	0	0
4102-32	64.63 Mental Health-CSOC Adult Prgm		0	1,567	0	0	0
4102-34	64.64 Mental Health-Victor Community		0	204	0	0	0
4102-35	64.65 Mental Health-CSS/Direct/Case Svcs		1,010	3,346	0	0	0
4102-36	64.66 Mental Health-Substance Abuse Crime		0	8	0	80	0
4102-38	64.67 Mental Health-Justice Asst. Grant		0	10	0	0	0
4102-41	64.68 Mental Health-Alcohol Admin		0	322	0	0	0
4102-42	64.69 Mental Health-Prevention		1,010	2,857	0	2,106	0
4102-44	64.70 Mental Health-Safe & Drug Free Schls		0	5	0	0	0
4102-48	64.71 Mental Health-Sutter Co CW D/A		973	1,162	0	0	0
4102-50	64.72 Mental Health-Drug Outpatient		3,367	7,520	0	479	0
4102-51	64.73 Mental Health-OFC		0	9	0	160	0
4102-52	64.74 Mental Health-Drug/Outreach		0	9	0	0	0
4102-53	64.75 Mental Health-Drug & Alcohol Juv		0	93	0	80	0
4102-54	64.76 Mental Health-First Steps		5,349	7,243	0	917	0
4102-56	64.77 Mental Health-Drug Court SC		1,010	1,634	0	0	0
4102-59	64.78 Mental Health-Yuba County		0	300	0	0	0
	Total Other Departments-1		254,041	303,860	8,506	39,483	7,482

Exhibit 2C.1 Sutter County Countywide Cost Plan Summary, Year Ended June 30, 2017

Other Departments-2 Dept. No.		Department Name	Allocation from Service Departments/Other Cost Centers				
			County Administrator (\$)	Auditor-Controller (\$)	Treasurer-Tax Collector (\$)	General Services (\$)	County Counsel (\$)
4102-85	64.79	Mental Health-URIQI Programs	4,040	7,308	0	638	0
4102-88	64.80	Mental Health-Drug Medi-Cal	0	211	498	0	0
4102-72	64.81	Mental Health-Local Comm Corr	2,993	2,805	0	0	0
4102-80	64.82	Mental Health-SB878	1,010	1,134	0	0	0
4102-81	64.83	Mental Health-Juvenile Probation	1,047	848	0	0	0
4102-82	64.84	Mental Health-Forensic	0	1,747	0	160	0
4103-12	64.85	Health-Children & Family	823	919	0	798	0
4103-15	64.86	Health-Vital Statistics	0	213	0	258	0
4103-20	64.87	Health-CCS	3,068	4,141	0	410	0
4103-22	64.88	Health-Homeless Pilot	0	7	0	0	0
4103-26	64.89	Health-MCH	0	900	0	208	0
4103-29	64.90	Health-Foster Care	2,020	1,557	0	239	0
4103-30	64.91	Health-Nursing Admin	1,010	1,904	0	0	0
4103-31	64.92	Health-CHDP	2,955	2,481	0	80	0
4103-33	64.93	Health-CMSP Local Health Conn	0	69	0	80	0
4103-35	64.94	Health-Field Nursing	0	160	0	239	0
4103-36	64.95	Health-Bioterrorism	1,010	1,610	0	957	0
4103-37	64.96	Health-Pandemic Flu Preparedness	0	398	0	408	0
4103-38	64.97	Health-Acute Communicable Dis	5,724	4,675	0	319	0
4103-39	64.98	Health-Immunization Grant	0	276	0	258	0
4103-40	64.99	Health-WIC Nutrition	9,988	9,721	0	1,550	0
4103-43	64.100	Health-Homeland Security Grant	0	112	0	160	0
4103-45	64.101	Health-WIC Breast Feeding P	0	408	0	5	0
4103-49	64.102	Health-P3 Impl Mass Vacc Readins Carr	0	1	0	0	0
4103-50	64.103	Health-Laboratory	748	872	0	389	0
4103-51	64.104	Health-AIDS Surveillance	0	32	0	0	0
4103-53	64.105	Health-Tuberculosis	0	281	0	80	0
4103-54	64.106	Health-Chlamydia	0	28	0	80	0
4103-55	64.107	Health-Lead Poisoning	0	401	0	188	0
4103-58	64.108	Health-ST Tuberculosis Grant	0	316	0	0	0
4103-57	64.109	Health-St. Medi-Cal Outreach	337	285	0	0	0
4103-60	64.110	Health-Health Education	1,534	2,664	0	755	0
4103-62	64.111	Health-Non-Hlth Dept Immunization	0	25	0	0	0
4103-65	64.112	Health-Community Chronic Disease	0	128	0	0	0
4103-66	64.113	Health-Supp Nutritional Asst Prog Ed	4,040	4,109	0	2,008	0
4103-67	64.114	Health-Supp Nutr Asst Prgm ED-CWD	935	407	0	0	0
4103-68	64.115	Health-Ebola Supplemental	0	62	0	0	0
4103-78	64.116	Health-Injury Prevention	0	150	0	239	0
4103-81	64.117	Health-Public Health Clinic	2,020	2,024	0	520	0
4103-99	64.118	Health-Tobacco Control	1,047	1,419	0	1,070	0
4104-01	64.119	MHSA-Children's Sed Full Svc Part	3,030	6,752	0	287	0
4104-02	64.120	MHSA-Urgent Services	1,796	3,890	0	160	0
4104-03	64.121	MHSA-Transition Age Youth FSP	5,050	10,168	0	513	0
4104-04	64.122	MHSA-Adult and Older Adult FSP	1,534	5,018	0	192	0
4104-05	64.123	MHSA-Older Adult Mobile Outreach	1,010	3,423	0	0	0
4104-06	64.124	MHSA-Ethnic Outreach Services	5,649	9,042	0	957	0
4104-07	64.125	MHSA-Housing Program	0	17	3	160	0
4104-08	64.126	MHSA-Wellness & Recover Adult	7,708	12,397	0	2,531	0
4104-09	64.127	MHSA-Adult Urgent Services	5,088	8,150	0	239	0
4104-10	64.128	MHSA-Therapeutic Services	10,774	13,570	0	448	0
4104-11	64.129	MHSA-Systems Transformation	0	8	0	0	0
4104-12	64.130	MHSA-Community Prev Team	3,068	9,648	0	2,919	0
4104-14	64.131	MHSA-MHSA IT Proj	0	527	0	718	0
4104-15	64.132	MHSA-Work Educ & Training	0	594	0	479	0
4104-16	64.133	MHSA-Innovation	3,030	3,651	0	0	0
4104-17	64.134	MHSA-Administrative	1,010	2,455	0	80	0
4110	64.135	Health Care-General	0	1	0	0	0
4112	64.136	Health-County Share	0	0	0	0	0
4120-93	64.137	Human Services-Security & Compliance	0	25	0	0	0
4134-00	64.138	Jail Medical	12,063	17,228	0	754	0
4134-72	64.139	Jail Medical-LCC	1,609	2,744	0	0	0
4201	64.140	Non-County Providers	0	262	0	0	0
4301	64.141	California Children's Services	0	241	0	0	0
4400	64.142	Sutter Co Waterworks District #1	0	2,877	163	448	0
5101-05	64.143	Welfare-Social Workers Empty	24,318	15,710	0	0	0
5101-10	64.144	Welfare-Admin Support	22,595	23,505	0	0	0
5101-15	64.145	Welfare-Non-Welfare Admin Svcs	2,020	2,062	0	0	0
5101-20	64.146	Welfare-Social Services	24,578	27,190	0	80	0
5101-30	64.147	Welfare-Eligibility & Nonservices	93,933	78,745	0	0	0
5101-35	64.148	Welfare-Welfare Fraud	1,945	2,486	0	0	0
5101-40	64.149	Welfare-Clerical Support	27,047	17,738	0	0	0
5201	64.150	In-Home Supportive Services	0	9,742	0	80	0
5204	64.151	TANF-Family Group	0	46,647	0	0	0
5206	64.152	TANF-Foster Care	0	28,198	0	0	0
5211	64.153	Delinquent Tax Sales Trust Fund	0	49	0	0	0
5301	64.154	General Relief	0	0	0	0	0
5302	64.155	General Relief	0	135	0	0	0
5001	64.156	Veterans Service Officer	0	599	0	0	0
5201-35	64.157	Library-Literacy Prg	0	335	0	0	0
7202	64.158	Subsidy Requests Organizations	0	135	0	0	0
7204	64.159	Elm Hall	0	508	0	2,157	0
Total Other Departments-2			305,218	423,288	663	25,303	0

Exhibit 2C.1 Sutter County Countywide Cost Plan Summary, Continued

Other Departments-1		Allocation from Service Departments/Other Cost Centers			
Dept. No.	Department Name	Human	Building	Other	Total 16/17
		Resources	Maintenance	Costs	Costs
		(\$)	(\$)	(\$)	(\$)
0112	64.01 Child Supp Serv Reimb/Adjustment	21,422	42,448	324	135,226
0140	64.02 County Local Revenue Fund	0	0	21	1,002
0177	64.03 CCPIF SB 978	0	0	2	234
0184	64.04 Sheriff Inmate Welfare	2,250	0	215	9,393
0241	64.05 Public Safety Realignment 2011	0	0	3	97
0252	64.06 Emergency Medical Service	0	0	6	581
0253	64.07 RLF CDBG Housing Rehabilitation	0	0	0	45
0273	64.08 Local Innovation	0	0	0	8
0284	64.09 CDBG Housing Rehab 04-STB	0	0	0	15
0280	64.10 EDBG PI Fund	0	0	8	5,351
0301	64.11 County Service Area G	0	0	4	54
0305	64.12 County Service Area F	10,491	7,657	1,437	79,547
0309	64.13 County Service Area C	0	0	174	2,180
0311	64.14 County Service Area D	0	0	199	2,571
0320	64.15 Sutter County Water Agency	0	0	10	408
0321	64.16 Lo Canal Operations & Maintenance	0	0	4	371
0328	64.17 County Water Zone #4	0	0	0	47
0327	64.18 County Water Zone #5	0	0	0	110
0329	64.19 County Water Zone #7	0	0	0	36
0330	64.20 County Water Zone #8	0	0	1	12
0340	64.21 Co Consol'd St Lighting District	0	0	13	569
0390	64.22 El Carrizo Drain District	0	0	0	0
0395	64.23 Rio Ramaza Comm. Serv District	0	739	19	1,163
1103	64.24 Non-Departmental Expense	0	118,020	53,089	237,663
1209	64.25 General Revenues	0	0	0	3,705
1801	64.26 Plant Acquisition	0	11,093	133	18,914
1803	64.27 Capital Projects	0	5,215	36	9,814
1911	64.28 General Insurance & Bonds	0	0	2	468
1923	64.29 Flood Control	0	0	23	2,586
2104	64.30 Grand Jury	0	6,941	2,322	11,045
2109	64.31 Trial Court Funding	0	0	8	4,398
2125-06	64.32 DA-Criminal Investigation	1,799	14,135	34,659	61,785
2125-09	64.33 DA-Welfare Investigation	0	0	1	29
2125-10	64.34 XC County Victim Services Prog	0	0	19	762
2125-11	64.35 CA Witness Relocation & Asslat	0	0	4	87
2125-72	64.36 Local Community Correction Acc	1,589	0	1	4,824
2202	64.37 Net 5-Sheriff	1,129	0	1	3,358
2303	64.38 Delinquency Prevention Commiss'n	0	0	4	58
2703	64.39 Fish & Game Propagation	0	0	29	368
2711	64.40 Domestic Violence Centers	0	0	3	143
3000	64.41 Urban Area Resident St Lighting	0	0	13	255
4102-01	64.42 Mental Health-Admin Support	34,884	0	657	106,952
4102-02	64.43 Mental Health-Homeless Mgt	0	0	3	189
4102-03	64.44 Mental Health-Crisis Clinic	18,153	0	413	53,045
4102-04	64.45 Mental Health-Community Services	0	0	2	108
4102-07	64.46 Mental Health-Inpatient	63,325	0	843	175,872
4102-08	64.47 Mental Health-Managed Care	0	0	224	8,650
4102-09	64.48 Mental Health-IMD/SNF Facilities	0	0	45	4,481
4102-10	64.49 Mental Health-Non IMD	0	0	4	14
4102-12	64.50 Mental Health-Day Treatment/Adult	0	0	24	864
4102-13	64.51 Mental Health-Juvenile Hall/Jail	0	0	0	18
4102-14	64.52 Mental Health-Homeless Mentally Ill	0	0	12	153
4102-15	64.53 Mental Health-Conditional Release Prgm	2,175	0	333	9,020
4102-16	64.54 Mental Health-Outpatient/Adult	16,145	0	498	58,887
4102-17	64.55 Mental Health-Outpatient/Child	8,156	0	556	34,307
4102-19	64.56 Mental Health-Children's IEP Svcs	0	0	0	4
4102-20	64.57 Mental Health-Advocacy	0	0	35	422
4102-22	64.58 Mental Health-Camp Slinger	1,129	0	16	3,525
4102-25	64.59 Mental Health-Systems of Care Children	0	0	1	255
4102-28	64.60 Mental Health-Sutter County BF	2,259	0	17	6,848
4102-29	64.61 Mental Health-Yuba County BF	2,719	0	38	8,011
4102-31	64.62 Mental Health-CSS/Admin Sup	0	0	97	1,079
4102-32	64.63 Mental Health-CSSOC Adult Prgm	0	0	33	1,621
4102-34	64.64 Mental Health-Victor Community	0	0	12	216
4102-35	64.65 Mental Health-CSS/Direct/Case Svcs	1,129	0	290	5,776
4102-33	64.66 Mental Health-Substance Abuse Crims	0	0	1	89
4102-38	64.67 Mental Health-Justice Asst. Grant	0	0	1	11
4102-41	64.68 Mental Health-Alcohol Admin	0	0	2	324
4102-42	64.69 Mental Health-Prevention	1,129	0	206	7,308
4102-44	64.70 Mental Health-Safe & Drug Free Schls	0	0	0	5
4102-48	64.71 Mental Health-Sutter Co CW DIA	1,087	0	27	3,249
4102-50	64.72 Mental Health-Drug Outpatient	3,784	0	423	15,554
4102-51	64.73 Mental Health-CFC	0	0	1	170
4102-52	64.74 Mental Health-Drug/Outreach	0	0	1	10
4102-53	64.75 Mental Health-Drug & Alcohol Juv	0	0	2	175
4102-54	64.76 Mental Health-First Steps	5,981	11,280	251	31,022
4102-58	64.77 Mental Health-Drug Court SC	1,129	0	52	3,825
4102-59	64.78 Mental Health-Yuba County	0	0	22	322
	Total Other Departments-1	210,856	217,816	97,903	1,136,647

Exhibit 2C.1 Sutter County Countywide Cost Plan Summary, Continued

Other Departments-2			Allocation from Service Departments/Other Cost Centers			
Dept. No.	Department Name		Human Resources (\$)	Building Maintenance (\$)	Other Costs (\$)	Total 16/17 Costs (\$)
4102-65	64.79	Mental Health-UR/QI Programs	4,517	0	318	16,821
4102-68	64.80	Mental Health-Drug Medi-Cal	0	0	22	731
4102-72	64.81	Mental Health-Local Comm Corr	3,346	0	28	9,171
4102-80	64.82	Mental Health-SB678	1,129	0	25	3,299
4102-81	64.83	Mental Health-Juvenile Probation	1,171	0	0	3,065
4102-82	64.84	Mental Health-Forensic	0	0	130	2,037
4103-12	64.85	Health-Children & Family	920	0	20	3,460
4103-15	64.86	Health-Vital Statistics	0	0	8	477
4103-20	64.87	Health-CCS	3,430	0	72	11,121
4103-22	64.88	Health-Homelss Pilot	0	0	0	7
4103-25	64.89	Health-MCH	0	0	28	1,133
4103-29	64.90	Health-Foster Care	2,259	0	17	6,092
4103-30	64.91	Health-Nursing Admin	1,129	0	33	4,077
4103-31	64.92	Health-CHDP	3,304	0	27	8,857
4103-33	64.93	Health-CMSP Local Health Conn	0	0	3	151
4103-35	64.94	Health-Field Nursing	0	0	15	414
4103-36	64.95	Health-Bioterrorism	1,129	0	51	4,758
4103-37	64.96	Health-Pandemic Flu Preparedness	0	0	13	819
4103-38	64.97	Health-Acute Communicable Dis	6,400	0	38	17,155
4103-39	64.98	Health-Immunization Grant	0	0	7	541
4103-40	64.99	Health-WIC Nutrition	11,198	0	164	32,590
4103-43	64.100	Health-Homeland Security Grant	0	0	9	280
4103-45	64.101	Health-WIC Breast Feeding P	0	0	17	431
4103-49	64.102	Health-P3 Impl Mass Vacc Readins Carr	0	0	0	1
4103-50	64.103	Health-Laboratory	837	0	58	2,914
4103-51	64.104	Health-AIDS Surveillance	0	0	1	33
4103-53	64.105	Health-Tuberculosis	0	0	15	378
4103-54	64.106	Health-Chlamydia	0	0	2	108
4103-55	64.107	Health-Lead Poisoning	0	0	13	600
4103-56	64.108	Health-St Tuberculosis Grant	0	0	20	338
4103-57	64.109	Health-St. Medi-Cal Outreach	376	0	12	1,010
4103-60	64.110	Health-Health Education	1,715	14,485	80	21,232
4103-62	64.111	Health-Non-Hlth Dept Immunization	0	0	3	27
4103-65	64.112	Health-Community Chronic Disease	0	0	0	126
4103-66	64.113	Health-Supp Nutritional Asst Prog Ed	4,517	0	99	14,771
4103-67	64.114	Health-Supp Nutr Asst Prgm ED-CWD	1,046	0	0	2,388
4103-69	64.115	Health-Ebola Supplemental	0	0	0	62
4103-78	64.116	Health-Injury Prevention	0	0	4	394
4103-81	64.117	Health-Public Health Clinic	2,259	0	45	6,888
4103-99	64.118	Health-Tobacco Control	1,171	0	51	4,760
4104-01	64.119	MHSA-Children's Sed Full Svce Part	3,388	0	408	13,863
4104-02	64.120	MHSA-Urgent Services	2,008	0	279	8,132
4104-03	64.121	MHSA-Transition Age Youth FSP	5,847	0	532	21,909
4104-04	64.122	MHSA-Adult and Older Adult FSP	1,715	0	342	8,801
4104-05	64.123	MHSA-Older Adult Mobile Outreach	1,129	0	282	5,855
4104-06	64.124	MHSA-Ethnic Outreach Services	6,318	0	473	22,437
4104-07	64.125	MHSA-Housing Program	0	0	2	181
4104-08	64.126	MHSA-Wellness & Recover Adult	8,616	0	497	31,747
4104-09	64.127	MHSA-Adult Urgent Services	5,688	0	137	19,303
4104-10	64.128	MHSA-Therapeutic Services	12,046	0	388	37,226
4104-11	64.129	MHSA-Systems Transformation	0	0	1	9
4104-12	64.130	MHSA-Community Prev Team	3,430	0	581	19,646
4104-14	64.131	MHSA-MHSA IT Proj	0	0	51	1,298
4104-15	64.132	MHSA-Work Educ & Training	0	0	16	1,089
4104-16	64.133	MHSA-Innovation	3,388	0	90	10,159
4104-17	64.134	MHSA-Administrative	1,129	0	100	4,774
4110	64.135	Health Care-General	0	0	0	1
4112	64.138	Health-County Share	0	0	0	0
4120-93	64.137	Human Services-Security & Compliance	0	0	3	28
4134-00	64.138	Jail Medical	13,510	0	378	43,953
4134-72	64.139	Jail Medical-LCC	1,799	0	99	6,250
4201	64.140	Non-County Providers	0	0	0	282
4301	64.141	California Children's Services	0	0	0	241
4400	64.142	Sutter Co Waterworks District #1	0	6,224	111	9,823
5101-05	64.143	Welfare-Social Workers Empry	18,178	0	5	58,208
5101-10	64.144	Welfare-Admin Support	16,891	0	31	63,023
5101-15	64.145	Welfare-Non-Welfare Admin Svcs	1,510	0	0	5,582
5101-20	64.146	Welfare-Social Services	18,373	0	97	70,318
5101-30	64.147	Welfare-Eligibility & Nonservices	70,222	0	78	242,978
5101-35	64.148	Welfare-Welfare Fraud	1,454	0	8	5,883
5101-40	64.149	Welfare-Clerical Support	20,219	0	12	65,016
5201	64.150	In-Home Supportive Services	0	0	0	9,922
5204	64.151	TANF-Family Group	0	0	0	46,647
5208	64.152	TANF-Foster Care	0	0	67	28,285
5211	64.153	Delinquent Tax Sales Trust Fund	0	0	8	55
5301	64.154	General Relief	0	0	0	0
5302	64.155	General Relief	0	0	0	135
5601	64.156	Veterans Service Officer	0	0	1	600
6201-35	64.157	Library-Literacy Prg	0	6,078	1,100	7,513
7202	64.158	Subsidy Requests Organizations	0	0	4	139
7204	64.159	Etit Hall	0	21,892	3,317	27,874
Total Other Departments-2			268,480	48,679	10,950	1,082,579

Exhibit 2C.2 Sutter County Countywide Cost Plan Summary, Year Ended June 30, 2017

Non County Agencies		Allocation from Service Departments/Other Cost Centers				
Fund No.	Fund Name	County Administrator	Auditor-Controller	Treasurer-Tax Collector	General Services	County Counsel
		(\$)	(\$)	(\$)	(\$)	(\$)
5100	65.01 Children/Family Comm.	4,040	6,664	375	192	2,166
5116	65.02 DNA ID Prop 69 State	0	41	4	0	0
5121	65.03 Redevelopment Prop Tax Tr	0	13,683	39	0	0
5125	65.04 ERAF 04/05	0	0	0	0	0
5128	65.05 Live Oak Redevelopment Agency	0	0	0	0	0
5193	65.06 Highland EST Improv Redemption	0	0	0	0	0
5203	65.07 Agency Collections Payable	0	402	0	0	0
5209	65.08 Aid for Adoption	0	17,675	0	0	0
5212	65.09 Local Transportation Tax	0	156	83	0	0
5215	65.10 Tax Collector's Trust	0	2,803	0	0	0
5218	65.11 Taxes	0	1,147	4,253	0	0
5219	65.12 In Lieu Tax Trust	0	25	0	0	0
5226	65.13 Personnel Rev Benefits	0	0	0	0	0
5240	65.14 City of Live Oak	0	222	83	0	0
5241	64.15 City of Yuba City	0	221	173	0	0
5262	65.16 Sutter-Butte Flood Control	0	25	78	0	0
5263	65.17 Sac Area Flood Control	0	25	2	0	0
5265	65.18 FRAQMD	0	33	0	0	(1,140)
5267	65.19 Statewide Comm Infrastructure	0	16	1	0	0
5277	65.20 Narco	0	2,845	46	0	0
5280	65.21 Regional Waste Management	0	0	0	0	0
6401	65.22 Fairview Cemetery	0	1,240	6	0	0
6402	65.23 Live Oak Cemetery	0	3,854	125	0	0
6403	65.24 Meridian Cemetery Trust	0	0	1	0	0
6404	65.25 Nicolaus Cemetery	0	299	10	0	0
6405	65.26 Pleasant Grove Cemetery	0	386	21	0	0
6406	65.27 Sutter Cemetery	0	16,701	274	0	0
6415	65.28 Gilsizer County Drainage	0	6,616	416	239	(309)
6416	65.29 Live Oak Cemetery Specd Assess	0	561	0	0	0
6419	65.30 Meridian Fire District	0	50	49	0	0
6420	65.31 Sutter Basin Fire	0	1,362	24	0	0
6424	65.32 Levee Dist #1-Feather River	0	681	1	0	0
6426	65.33 Levee District #1	0	6,602	233	0	0
6427	65.34 Levee District #9	0	779	119	0	0
6428	65.35 Maintenance Area #3	0	300	1	0	0
6429	65.36 Maintenance Area #7 Zone 2	0	0	0	0	0
6430	65.37 Maintenance Area #7 Zone 3	0	30	0	0	0
6431	65.38 Maintenance Area #7 Zone 4	0	56	0	0	0
6434	65.39 Bear River Levee Maintenance	0	8	0	0	0
6435	65.40 Colusa Mosquito Abatement	0	25	0	0	0
6436	65.41 S-Y Mosquito & Vector Control	0	19,118	494	0	0
6437	65.42 Maintenance Area #16 Zone 1	0	32	0	0	0
6438	65.43 Maintenance Area #16 Zone 2	0	31	0	0	0
6439	65.44 Maintenance Area #16 Zone 3	0	31	0	0	0
6440	65.45 Maintenance Area #16 Zone 4	0	45	0	0	0
6449	65.46 Reclamation District #1000	0	25	3	0	0
6451	65.47 Reclamation District #70	0	148	66	0	0
6452	65.48 Reclamation District #777	0	8	45	0	0
6453	65.49 Reclamation District #817	0	25	0	0	0
6455	65.50 Reclamation District #1001	0	115	47	0	0
6458	65.51 Reclamation District #2054	0	8	45	0	0
6459	65.52 Reclamation District #2056	0	0	50	0	0
6460	65.53 Reclamation District #2103	0	0	0	0	0
6461	65.54 Reclamation District #1500	0	90	313	0	0
6462	65.55 Reclamation District #1660	0	90	54	0	0
6470	65.56 Sutter County Resource Conservtn	0	1,453	3	0	0
6471	65.57 LAFCO	0	381	21	0	50
6473	65.58 Nicolaus Cem Restoration Fund	0	0	0	0	0
6480	65.59 Butte Water District	0	25	1	0	0
6481	65.60 Feather Water District	0	33	11	0	0
6484	65.61 SCSO-90 Series A-Imprv Redemptn	0	1,099	84	0	0
6489	65.62 CA First Sutter	0	16	3	0	0
7561	65.63 Yuba City Unified CFD #1	0	0	(140,378)	0	0
7562	65.64 Woodland Unified	0	25	0	0	0
7565	65.65 Sutter Co Schools	0	418	158,947	0	0
7677	65.66 Yuba Community College	0	0	0	0	0
7601	65.67 E Nicolaus High 2000 Debt	0	1,789	0	0	0
7602	65.68 Woodland Unified Debt Ser	0	0	0	0	0
7607	65.69 Sutter High 2008 Bond Deb	0	1,905	0	0	0
7651	65.70 YC#99-1 Series C Bonds Db	0	11,149	0	0	0
7652	65.71 YC 2004-1 Meas K Bonds Deb	0	7,399	0	0	0
7654	65.72 Franklin Elem 2006 DBT Ser	0	424	0	0	0
7655	65.73 Yuba Comm. College Distr DS-A	0	0	0	0	0
7656	65.74 Yuba Comm. College Distr DS-B	0	0	0	0	0
7657	65.75 Yuba Comm College Distrb	0	0	0	0	0
7661	65.76 LO#04-1 Series A Bonds Db	0	2,788	0	0	0
7663	65.77 East Nicolaus H 2014 Debt Svc	0	0	0	0	0
NVBH	65.78 North Valley Beh Health	0	0	0	0	447
Total Non County Agencies		4,040	134,177	26,225	431	1,214

Exhibit 2C.2 Sutter County Countywide Cost Plan Summary, Continued

Non County Agencies		Allocation from Service Departments/Other Cost Centers			
Fund No.	Fund Name	Human Resources	Building Maintenance	Other Costs	Total 16/17 Costs
		(\$)	(\$)	(\$)	(\$)
5100	65.01 Children/Family Comm.	4,517	6,661	0	24,615
5116	65.02 DNA ID Prop 69 State	0	0	0	44
5121	65.03 Redevelopment Prop Tax Tr	0	0	0	13,701
5125	65.04 ERAF 04/05	0	0	0	0
5128	65.05 Live Oak Redevelopment Agency	0	0	0	0
5193	65.06 Highland EST Improv Redemption	0	0	0	0
5203	65.07 Agency Collections Payable	0	0	0	402
5209	65.08 Aid for Adoption	0	0	0	17,675
5212	65.09 Local Transportation Tax	0	0	0	239
5215	65.10 Tax Collector's Trust	0	0	0	2,803
5218	65.11 Taxes	0	0	0	5,401
5219	65.12 In Lieu Tax Trust	0	0	0	25
5226	65.13 Personnel Rev Benefits	0	0	0	0
5240	65.14 City of Live Oak	0	0	0	305
5241	64.15 City of Yuba City	0	0	0	394
5262	65.16 Sutter-Butte Flood Control	0	0	0	102
5263	65.17 Sac Area Flood Control	0	0	0	27
5265	65.18 FRAQMD	0	0	0	(1,107)
5267	65.19 Statewide Comm Infrastructure	0	0	0	17
5277	65.20 Narco	0	0	0	2,890
5280	65.21 Regional Waste Management	0	0	0	0
6401	65.22 Falview Cemetery	746	0	0	1,992
6402	65.23 Live Oak Cemetery	2,238	0	0	6,217
6403	65.24 Meridian Cemetery Trust	0	0	0	1
6404	65.25 Nicolaus Cemetery	0	0	0	309
6405	65.26 Pleasant Grove Cemetery	0	0	0	406
6406	65.27 Sutter Cemetery	7,794	0	0	24,769
6415	65.28 Gilsizer County Drainage	5,304	0	0	12,266
6416	65.29 Live Oak Cemetery Spect Assess	0	0	0	561
6419	65.30 Meridian Fire District	0	0	0	98
6420	65.31 Sutter Basin Fire	0	0	0	1,365
6424	65.32 Levee Distr #1-Feather River	0	0	0	882
6426	65.33 Levee District #1	2,056	0	0	8,891
6427	65.34 Levee District #9	0	0	0	898
6428	65.35 Maintenance Area #3	0	0	0	301
6429	65.36 Maintenance Area #7 Zone 2	0	0	0	0
6430	65.37 Maintenance Area #7 Zone 3	0	0	0	30
6431	65.38 Maintenance Area #7 Zone 4	0	0	0	56
6434	65.39 Bear River Levee Maintenance	0	0	0	8
6435	65.40 Colusa Mosquito Abatement	0	0	0	25
6436	65.41 S-Y Mosquito & Vector Control	0	0	0	19,611
6437	65.42 Maintenance Area #16 Zone 1	0	0	0	32
6438	65.43 Maintenance Area #16 Zone 2	0	0	0	31
6439	65.44 Maintenance Area #16 Zone 3	0	0	0	31
6440	65.45 Maintenance Area #16 Zone 4	0	0	0	45
6449	65.46 Reclamation District #1000	0	0	0	28
6461	65.47 Reclamation District #70	0	0	0	213
6462	65.48 Reclamation District #777	0	0	0	54
6463	65.49 Reclamation District #817	0	0	0	25
6465	65.50 Reclamation District #1001	0	0	0	161
6468	65.51 Reclamation District #2054	0	0	0	53
6469	65.52 Reclamation District #2056	0	0	0	50
6460	65.53 Reclamation District #2103	0	0	0	0
6461	65.54 Reclamation District #1500	0	0	0	403
6462	65.55 Reclamation District #1660	0	0	0	144
6470	65.56 Sutter County Resource Conservn	0	0	0	1,456
6471	65.57 LAFCO	0	0	0	452
6473	65.58 Nicolaus Cam Restoration Fund	0	0	0	0
6480	65.59 Butte Water District	0	0	0	26
6481	65.60 Feather Water District	0	0	0	44
6484	65.61 SCSD-90 Series A-Imprv Redemplan	0	0	0	1,183
6489	65.62 CA First Sutter	0	0	0	19
7561	65.63 Yuba City Unified CFD #1	0	0	0	(140,378)
7562	65.64 Woodland Unified	0	0	0	25
7565	65.65 Sutter Co Schools	0	0	0	159,365
7577	65.66 Yuba Community College	0	0	0	0
7601	65.67 E Nicolaus High 2000 Debt	0	0	0	1,789
7602	65.68 Woodland Unified Debt Ser	0	0	0	0
7607	65.69 Sutter High 2008 Bond Deb	0	0	0	1,905
7651	65.70 YC#99-1 Series C Bonds Db	0	0	0	11,149
7652	65.71 YC 2004-1 Meas K Bonds Deb	0	0	0	7,399
7654	65.72 Franklin Elem 2006 DBT Ser	0	0	0	424
7655	65.73 Yuba Comm. College Dist DS-A	0	0	0	0
7656	65.74 Yuba Comm. College Dist DS-B	0	0	0	0
7657	65.75 Yuba Comm College Distb	0	0	0	0
7661	65.76 LC#04-1 Series A Bonds Db	0	0	0	2,788
7663	65.77 East Nicolaus H 2014 Debt Svc	0	0	0	0
NVBH	65.78 North Valley Beh Health	0	0	0	447
	Total Non County Agencies	22,655	6,661	0	195,403