



MALIA M. COHEN
CALIFORNIA STATE CONTROLLER

NEGOTIATION AGREEMENT COUNTYWIDE COST ALLOCATION PLAN

County of Sutter
Yuba City, California

Date:
Filing Ref:

June 10, 2024
SUT25

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 **2024-25**. 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 the **Summary Schedule** (attached) are formally approved as actual costs for fiscal year **2022-23**, and as estimated costs for fiscal year **2024-25** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2024**, 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. Building Maintenance |
| 2. External Audit | 8. General Liability ISF |
| 3. Treasurer-Tax Collector | 9. Workers' Compensation ISF |
| 4. General Services Department | 10. Fleet Management ISF |
| 5. County Counsel | 11. Information Technology ISF |
| 6. Human Resources | 12. Employee Wellness ISF |

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: There are no adjustments in the fiscal year 2024-25 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF SUTTER**BY Original signed by**

Nathan M. Black

**Name
Auditor-Controller**

**Title
06-10-2024**

Date

cc: State and Federal Agencies
Attachment: Summary Schedule

**MALIA M. COHEN
CALIFORNIA STATE CONTROLLER****BY Original signed by**

**SANDEEP SINGH
Manager
Local Government Policy Section
Local Govt Programs and Services Division****06-11-2024**

Date

**Negotiated by Betty Chen
Telephone (916) 327-9496**

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

FY 2022-23
4/5/2024

Summary Schedule

Department	1101 Board of Supervisors	1105 Clerk of the Board	1203 Assessor	1204 Revenue Collection	1502 Elections	1600 Sheriff- Communicati ons	1920 Engineering Services	1922 Water Resources	1925 Emergency Management	1925-30 Emergency COVID-19
1 Building Occupancy	\$4,858	\$3,328	\$62,867	\$0	\$6,004	\$13,986	\$3,496	\$409	\$0	\$0
2 Equipment Depreciation	959	0	151,275	0	20,740	154,072	7,731	1,026	0	0
3 Tax Assessment	544	125	1,318	0	0	427	290	34	0	0
4 External Audit	185	104	109	652	375	291	199	41	10	0
5 1102 County Administrator	1,952	781	6,247	390	2,343	6,247	2,343	0	0	0
6 1201 Auditor-Controller	6,025	2,861	17,396	5,030	8,851	21,538	9,628	803	201	0
7 1202 Treasurer-Tax Collector	0	0	8	1	0	156	21	0	0	0
8 1205 General Services Department	1,421	355	355	0	1,776	1,421	1,776	1,066	0	0
9 1301 County Counsel	0	4,981	617	0	9,412	0	0	212	0	0
10 1401 Human Resources	7,146	2,858	22,867	1,429	8,575	22,867	8,575	0	0	0
11 1700 Building Maintenance	22,899	6,809	53,997	146	72,814	0	16,150	1,773	0	0
Total Current Allocations	45,988	22,203	317,057	7,649	130,890	221,005	50,209	5,363	211	0
Less: Prior Year Allocations	43,278	21,199	163,243	9,121	119,186	185,606	65,792	9,300	16	77
Carry-Forward	2,710	1,004	153,813	(1,472)	11,703	35,399	(15,583)	(3,936)	195	(77)
Proposed Costs	\$48,699	\$23,207	\$470,870	\$6,178	\$142,593	\$256,404	\$34,626	\$1,427	\$405	\$(77)

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Department	2103 Sheriff's Court Bailiffs	2106 Public Defender	2112 Consolidated Courts	2125 District Attorney	2125-01 DA- Criminal Division	2125-03 DA- Victim/Witne ss Assistance	2125-05 DA- Statutory Rape Vert Prosecute	2201 Sheriff- Coroner	2205 Sheriff- Boat Patrol	2208 Sheriff- Live Oak Contract
1 Building Occupancy	\$0	\$0	\$0	\$0	\$589	\$0	\$0	\$56,326	\$2,190	\$0
2 Equipment Depreciation	0	0	0	198	4,430	0	0	347,604	0	0
3 Tax Assessment	0	0	0	0	978	0	0	1,777	67	0
4 External Audit	25	240	123	0	276	0	0	878	57	88
5 1102 County Administrator	3,905	1,171	0	390	4,295	0	0	20,242	390	3,514
6 1201 Auditor-Controller	10,036	7,330	2,725	530	17,655	0	0	78,650	2,356	13,595
7 1202 Treasurer-Tax Collector	0	0	153	0	156	0	0	5,240	0	0
8 1205 General Services Department	0	0	0	355	0	0	0	4,972	710	710
9 1301 County Counsel	0	21,928	0	21,706	0	0	0	178,603	0	0
10 1401 Human Resources	14,292	4,287	0	1,429	15,721	0	0	70,029	1,429	12,862
11 1700 Building Maintenance	0	0	0	35,304	19,730	0	0	211,930	0	0
Total Current Allocations	28,257	34,956	3,001	59,913	63,830	0	0	976,252	7,199	30,770
Less: Prior Year Allocations	23,302	7,968	3,826	69,860	116,991	0	0	804,071	3,049	23,325
Carry-Forward	4,955	26,988	(825)	(9,947)	(53,161)	0	0	172,181	4,150	7,445
Proposed Costs	\$33,212	\$61,945	\$2,177	\$49,966	\$10,669	\$0	\$0	\$1,148,433	\$11,349	\$38,215

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

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

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

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

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

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

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

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

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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	2	0	9	487	0	326	49	853	0	0
5 1102 County Administrator	0	0	0	12,885	0	11,714	0	12,495	0	0
6 1201 Auditor-Controller	12	0	111	40,416	0	31,963	370	43,753	0	0
7 1202 Treasurer-Tax Collector	0	0	243	0	0	0	0	0	0	0
8 1205 General Services Department	0	0	0	5,328	0	3,197	0	11,010	0	0
9 1301 County Counsel	0	0	0	0	0	0	0	0	0	0
10 1401 Human Resources	0	0	0	47,162	0	42,875	0	45,733	0	0
11 1700 Building Maintenance	0	0	0	(0)	0	0	0	188,444	0	0
Total Current Allocations	15	0	364	106,278	0	90,074	419	302,288	0	0
Less: Prior Year Allocations	28	0	266	91,280	0	78,035	3,468	298,363	0	0
Carry-Forward	(13)	0	98	14,998	0	12,039	(3,049)	3,925	0	0
Proposed Costs	\$2	\$0	\$462	\$121,275	\$0	\$102,113	\$(2,631)	\$306,213	\$0	\$0

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Department	4102-10 Mental Health-Non IMD	4102-12 Mental Health-Day Treatment/A	4102-13 Mental Health- Juvenile	4102-14 Mental Health- Homeless	4102-15 Mental Health- Conditional	4102-16 Mental Health- Outpatient/A	4102-17 Mental Health- Outpatient/C	4102-19 Mental Health- Children's	4102-20 Mental Health- Advocacy	4102-22 Mental Health-Camp Singer
1 Building Occupancy	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Tax Assessment	0	0	0	0	0	0	0	0	0	0
4 External Audit	1	0	0	0	0	762	463	0	0	0
5 1102 County Administrator	0	0	0	0	0	5,076	8,200	0	0	0
6 1201 Auditor-Controller	4	0	0	0	0	23,148	34,156	0	0	0
7 1202 Treasurer-Tax Collector	0	0	0	0	0	0	0	0	0	0
8 1205 General Services Department	0	0	0	0	0	14,917	4,262	0	0	0
9 1301 County Counsel	0	0	0	0	0	0	0	0	0	0
10 1401 Human Resources	0	0	0	0	0	18,579	30,012	0	0	0
11 1700 Building Maintenance	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	5	0	0	0	0	62,483	77,093	0	0	0
Less: Prior Year Allocations	251	0	0	0	244	51,504	69,831	0	0	0
Carry-Forward	(246)	0	0	0	(244)	10,979	7,262	0	0	0
Proposed Costs	\$(241)	\$0	\$0	\$0	\$(244)	\$73,461	\$84,355	\$0	\$0	\$0

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

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

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

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Department	4102-705 Mental Health-Adult Non-FSP	4102-706 Mental Health-Ethnic Outreach	4102-707 Mental Health- MHSA	4102-712 Mental Health- Community	4102-714 Mental Health-MH Serv Act IT	4102-715 Mental Health-Work Education &	4102-716 Mental Health- Innovation	4102-717 Mental Health- Administrativ	4103-12 Health- Children & Family	4103-15 Health-Vital Statistics
1 Building Occupancy	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Tax Assessment	0	0	0	0	0	0	0	0	0	0
4 External Audit	57	57	1	54	0	1	1	29	0	0
5 1102 County Administrator	0	0	0	0	0	0	0	0	0	0
6 1201 Auditor-Controller	308	304	4	291	0	4	4	158	0	197
7 1202 Treasurer-Tax Collector	0	0	0	0	0	0	0	0	0	0
8 1205 General Services Department	1,421	710	0	1,776	0	0	0	0	0	0
9 1301 County Counsel	0	0	0	0	0	0	0	0	0	0
10 1401 Human Resources	0	0	0	0	0	0	0	0	0	(0)
11 1700 Building Maintenance	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	1,786	1,071	5	2,121	0	5	5	188	0	197
Less: Prior Year Allocations	37,343	22,629	495	32,596	0	1,634	1,098	6,932	244	208
Carry-Forward	(35,557)	(21,558)	(490)	(30,474)	0	(1,629)	(1,093)	(6,744)	(244)	(11)
Proposed Costs	\$(33,771)	\$(20,487)	\$(485)	\$(28,353)	\$0	\$(1,624)	\$(1,088)	\$(6,557)	\$(244)	\$186

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

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Department	4103-38 Health-Acute Communicable Dis	4103-39 Health- Immunization Grant	4103-40 Health-WIC Nutrition	4103-43 Health- Homeland Security	4103-45 Health-WIC Breast Feeding P	4103-49 Health-P3 Impl Mass Vacc	4103-50 Health- Laboratory	4103-51 Health-AIDS Surveillance	4103-53 Health- Tuberculosis	4103-54 Health- Chlamydia
1 Building Occupancy	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Tax Assessment	0	0	0	0	0	0	0	0	0	0
4 External Audit	82	38	77	0	12	0	28	0	0	0
5 1102 County Administrator	2,343	781	3,124	0	0	0	0	0	0	0
6 1201 Auditor-Controller	6,105	2,447	7,982	(5)	369	0	157	73	0	0
7 1202 Treasurer-Tax Collector	0	0	0	0	0	0	0	0	0	0
8 1205 General Services Department	2,131	1,066	0	0	0	0	0	0	0	0
9 1301 County Counsel	0	0	0	0	0	0	0	0	0	0
10 1401 Human Resources	8,575	2,858	11,433	0	(0)	0	0	0	0	0
11 1700 Building Maintenance	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	19,236	7,190	22,615	(5)	381	0	185	73	0	0
Less: Prior Year Allocations	11,679	495	18,422	35	415	0	212	5	0	0
Carry-Forward	7,556	6,695	4,194	(40)	(34)	0	(28)	69	0	0
Proposed Costs	\$26,792	\$13,884	\$26,809	\$(44)	\$347	\$0	\$157	\$142	\$0	\$0

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

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

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Department	4121-758 Homeless Better Way Prog	4134-00 Jail Medical	4134-72 Jail Medical-LCC	4151-00 COVID-19 Crisis Response	4151-91 COVID-19 HCFC Emergency	4152 COVID- 19 Emergency Supplementa	4153 Cares Act Funding	4154 Homeless Funding	4155 American Recovery Act	4154-00 Homeless Funding Sources
1 Building Occupancy	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Tax Assessment	0	0	0	0	0	0	0	0	0	0
4 External Audit	116	35	2	0	0	0	0	0	0	0
5 1102 County Administrator	4,685	0	0	0	0	0	0	0	0	0
6 1201 Auditor-Controller	10,121	15,527	430	0	0	0	0	0	0	0
7 1202 Treasurer-Tax Collector	0	0	0	1,014	0	0	14	244	7,823	0
8 1205 General Services Department	1,421	355	355	0	0	0	0	0	0	0
9 1301 County Counsel	0	0	0	0	0	0	0	0	0	0
10 1401 Human Resources	17,150	0	0	0	0	0	0	0	0	0
11 1700 Building Maintenance	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	33,494	15,918	788	1,014	0	0	14	244	7,823	0
Less: Prior Year Allocations	37,200	16,201	255	324	0	0	2,167	0	6,444	153
Carry-Forward	(3,706)	(284)	533	690	0	0	(2,154)	0	1,379	(153)
Proposed Costs	\$29,788	\$15,634	\$1,320	\$1,705	\$0	\$0	\$(2,140)	\$244	\$9,203	\$(153)

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

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

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

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Department	5203 Agency Collections Payable	5209 Aid for Adoption	5212 Local Transportation Tax	5215 Tax Collector's Trust	5216 Consolidated Courts	5218 Taxes	5219 In Lieu Tax Trust	5240 City of Live Oak	5241 City of Yuba City	5262 Sutter- Butte Flood Control
1 Building Occupancy	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Tax Assessment	0	0	0	0	0	0	0	0	0	0
4 External Audit	0	0	0	0	0	0	0	0	0	0
5 1102 County Administrator	0	0	0	0	0	0	0	0	0	0
6 1201 Auditor-Controller	304	0	17	662	0	1,793	67	104	104	17
7 1202 Treasurer-Tax Collector	273	0	2,627	0	0	71,937	0	(98)	(3,491)	(1,210)
8 1205 General Services Department	0	0	0	0	0	0	0	0	0	0
9 1301 County Counsel	0	0	0	0	0	0	0	0	0	0
10 1401 Human Resources	0	0	0	0	0	0	0	0	0	0
11 1700 Building Maintenance	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	576	0	2,643	662	0	73,730	67	6	(3,387)	(1,193)
Less: Prior Year Allocations	493	0	424	1,838	0	43,388	113	(107)	(2,136)	(1,474)
Carry-Forward	84	0	2,220	(1,176)	0	30,342	(46)	113	(1,250)	280
Proposed Costs	\$660	\$0	\$4,863	\$(514)	\$0	\$104,072	\$21	\$120	\$(4,637)	\$(913)

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Department	5263 Sac Area Flood Control	5265 FRAQMD	5267 Statewide Comm Infrastructure	5277 Narco	6401 Fairview Cemetery	6402 Live Oak Cemetery	6403 Meridian Cemetery Trust	6404 Nicolaus Cemetery	6405 Pleasant Grove Cemetery	6406 Sutter Cemetery
1 Building Occupancy	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Tax Assessment	0	0	0	0	0	0	0	0	0	0
4 External Audit	0	0	0	0	0	0	0	0	0	0
5 1102 County Administrator	0	0	0	0	390	781	0	0	0	5,076
6 1201 Auditor-Controller	12	21	8	0	1,288	2,964	0	172	344	16,125
7 1202 Treasurer-Tax Collector	(20)	0	(46)	117	83	1,349	6	69	132	1,401
8 1205 General Services Department	0	0	0	0	0	0	0	0	0	0
9 1301 County Counsel	0	493	0	0	0	0	0	0	0	0
10 1401 Human Resources	0	0	0	0	1,429	2,816	0	0	0	18,076
11 1700 Building Maintenance	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	(8)	514	(38)	117	3,191	7,911	6	241	476	40,678
Less: Prior Year Allocations	(22)	2,473	(5)	79	982	3,007	2	257	436	10,064
Carry-Forward	14	(1,959)	(33)	37	2,209	4,904	3	(16)	40	30,614
Proposed Costs	\$7	\$(1,445)	\$(71)	\$154	\$5,400	\$12,815	\$9	\$226	\$516	\$71,292

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

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Department	6431 Maintenance Area #7 Zone 4	6434 Bear River Levee Maintenance	6435 Colusa Mosquito Abatement	6436 S-Y Mosquito & Vector Control	6437 Maintenance Area #16 Zone 1	6438 Maintenance Area #16 Zone 2	6439 Maintenance Area #16 Zone 3	6440 Maintenance Area #16 Zone 4	6449 Reclamation District #1000	6451 Reclamation District #70
1 Building Occupancy	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Tax Assessment	0	0	0	0	0	0	0	0	0	0
4 External Audit	0	0	0	0	0	0	0	0	0	0
5 1102 County Administrator	0	0	0	0	0	0	0	0	0	0
6 1201 Auditor-Controller	12	0	12	20,048	12	12	12	12	12	62
7 1202 Treasurer-Tax Collector	(21)	0	(6)	2,352	(4)	(6)	(2)	(122)	76	622
8 1205 General Services Department	0	0	0	0	0	0	0	0	0	0
9 1301 County Counsel	0	0	0	0	0	0	0	0	0	0
10 1401 Human Resources	0	0	0	0	0	0	0	0	0	(0)
11 1700 Building Maintenance	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	(9)	0	6	22,400	9	6	10	(109)	89	685
Less: Prior Year Allocations	(3)	6	15	20,673	15	13	17	(81)	51	289
Carry-Forward	(6)	(6)	(9)	1,727	(7)	(7)	(6)	(29)	38	396
Proposed Costs	\$(15)	\$(6)	\$(2)	\$24,127	\$2	\$(1)	\$4	\$(138)	\$127	\$1,081

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Department	6452 Reclamation District #777	6453 Reclamation District #817	6455 Reclamation District #1001	6458 Reclamation District #2054	6459 Reclamation District #2056	6460 Reclamation District #2103	6461 Reclamation District #1500	6462 Reclamation District #1660	6470 Sutter County Resource Conservtn	6471 LAFCO
1 Building Occupancy	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Tax Assessment	0	0	0	0	0	0	0	0	0	0
4 External Audit	0	0	0	0	0	0	0	0	0	0
5 1102 County Administrator	0	0	0	0	0	0	0	0	0	0
6 1201 Auditor-Controller	4	8	62	4	0	8	33	42	0	333
7 1202 Treasurer-Tax Collector	381	0	1,330	272	355	(5)	892	465	22	45
8 1205 General Services Department	0	0	0	0	0	0	0	0	0	0
9 1301 County Counsel	0	0	0	0	0	0	0	0	0	4,165
10 1401 Human Resources	0	0	0	0	0	0	0	0	0	0
11 1700 Building Maintenance	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	385	8	1,392	277	355	4	925	507	22	4,543
Less: Prior Year Allocations	117	17	656	112	146	6	(97)	196	2	335
Carry-Forward	268	(9)	737	165	210	(2)	1,022	311	19	4,208
Proposed Costs	\$653	\$(1)	\$2,129	\$441	\$565	\$2	\$1,948	\$818	\$41	\$8,750

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Department	6480 Butte Water District	6481 Feather Water District	6484 SCSD- 90 Series A- Imprv Redemptn	6489 CA First Sutter	6490 CA Enterp Dev Auth Comm Pace	6491 California Hero Program	7561 Yuba City Unified CFD #1	7562 Woodland Unified	7565 Sutter Co Schools	7577 Yuba Community College
1 Building Occupancy	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Tax Assessment	0	0	0	0	0	0	0	0	0	0
4 External Audit	0	0	0	0	0	0	0	0	0	0
5 1102 County Administrator	0	0	0	0	0	0	0	0	0	0
6 1201 Auditor-Controller	12	12	0	0	0	0	0	12	0	12
7 1202 Treasurer-Tax Collector	(12)	(104)	338	(42)	(12)	(35)	0	0	99,264	0
8 1205 General Services Department	0	0	0	0	0	0	0	0	0	0
9 1301 County Counsel	0	0	0	0	0	0	0	0	0	0
10 1401 Human Resources	0	0	0	0	0	0	0	0	0	0
11 1700 Building Maintenance	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	0	(92)	338	(42)	(12)	(35)	0	12	99,264	12
Less: Prior Year Allocations	(2)	(105)	741	(26)	5	(6)	0	19	22,597	19
Carry-Forward	2	14	(403)	(15)	(17)	(29)	0	(6)	76,666	(6)
Proposed Costs	\$2	\$(78)	\$(65)	\$(57)	\$(28)	\$(63)	\$0	\$6	\$175,930	\$6

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Department	7601 E Nicolaus High 2000 Debt	7602 Woodland Unified Debt Ser	7607 Sutter High 2008 Bond Deb	7651 YC#99- 1 Series C Bonds Db	7652 YC 2004-1 Meas K Bonds Deb	7654 Franklin Elem 2006 DBT Ser	7655 Yuba Comm. College Distr DS-A	7656 Yuba Comm. College Distr DS-B	7657 Yuba Comm College Distrb	7659 Yuba College Go Bond
1 Building Occupancy	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Tax Assessment	0	0	0	0	0	0	0	0	0	0
4 External Audit	0	0	0	0	0	0	0	0	0	0
5 1102 County Administrator	0	0	0	0	0	0	0	0	0	0
6 1201 Auditor-Controller	4	12	12	25	4	0	12	0	0	12
7 1202 Treasurer-Tax Collector	0	0	0	0	0	0	0	0	0	0
8 1205 General Services Department	0	0	0	0	0	0	0	0	0	0
9 1301 County Counsel	0	0	0	0	0	0	0	0	0	0
10 1401 Human Resources	0	0	0	0	0	0	0	0	0	0
11 1700 Building Maintenance	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	4	12	12	25	4	0	12	0	0	12
Less: Prior Year Allocations	19	19	38	56	31	19	19	19	19	0
Carry-Forward	(15)	(6)	(25)	(31)	(27)	(19)	(6)	(19)	(19)	0
Proposed Costs	\$(10)	\$6	\$(13)	\$(6)	\$(23)	\$(19)	\$6	\$(19)	\$(19)	\$12

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

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Department	4121-58 COVID PHEP Grant	4121-751 Homeless Emergency Asst	4103-758 Homeless- Better Way	4121-756 Housing & Disability Advocacy	4121-759 Homeless Tent Camping Site	4121-760 Hwy 99/20 Homeless	4121-762 Homeless Operations	4121-763 Homeless Sv ESG-CV2	4121-764 CARES CSBG	1813 Property Tax Software
1 Building Occupancy	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Tax Assessment	0	0	0	0	0	0	0	0	0	0
4 External Audit	0	0	0	24	29	0	75	2	5	0
5 1102 County Administrator	0	0	0	0	0	0	0	0	0	0
6 1201 Auditor-Controller	0	0	0	318	760	0	1,162	143	25	0
7 1202 Treasurer-Tax Collector	0	0	0	0	0	0	0	0	0	0
8 1205 General Services Department	0	0	0	0	355	0	710	0	0	0
9 1301 County Counsel	0	0	0	0	0	0	0	0	0	0
10 1401 Human Resources	0	0	0	0	0	0	0	712	0	0
11 1700 Building Maintenance	0	0	0	0	11,006	0	0	0	0	0
Total Current Allocations	0	0	0	342	12,150	0	1,947	857	30	0
Less: Prior Year Allocations	0	0	1,487	0	0	0	0	0	0	0
Carry-Forward	0	0	(1,487)	0	0	0	0	0	0	0
Proposed Costs	\$0	\$0	\$(1,487)	\$342	\$12,150	\$0	\$1,947	\$857	\$30	\$0

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

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Department	2125-11 CA Witness Relocation & Assist	4103-763 Homeless Srv ESG- CV2	4121-59 COVID 19- CMSP Cerg	4121-750 Homeless Housing & Prevention	4121-765 ELC Enhancing Detectn	4121-90 COVID CDSS Proj Roomkey	4122 BH Quality Improv Prgm	4103-06 Mental Health- Future of PH-	4103-17 Health- SYSHCN	4104-701 Youth & Family FSP SVCS
1 Building Occupancy	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Tax Assessment	0	0	0	0	0	0	0	0	0	0
4 External Audit	3	0	1	2	5	10	0	3	38	0
5 1102 County Administrator	0	0	0	0	0	0	0	1,562	390	0
6 1201 Auditor-Controller	17	0	4	21	29	54	0	2,139	734	0
7 1202 Treasurer-Tax Collector	0	0	0	0	0	0	274	0	0	0
8 1205 General Services Department	0	0	0	0	355	355	0	0	0	0
9 1301 County Counsel	0	0	0	0	0	0	0	0	0	0
10 1401 Human Resources	0	0	0	0	0	0	0	3,538	885	0
11 1700 Building Maintenance	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	20	0	5	23	390	419	274	7,242	2,047	0
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	0	0
Carry-Forward	0	0	0	0	0	0	0	0	0	0
Proposed Costs	\$20	\$0	\$5	\$23	\$390	\$419	\$274	\$7,242	\$2,047	\$0

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Department	4104-702 Urgent Services	4104-703 Transition Age Youth FSP	4104-704 Adult & Older Adult FSP	4104-705 Older Adult Mobile Outreach	4104-707 MHSA Homeless &Housing	4104-715 Work Education & Training	4104-716 Innovation	4121-33 CMSP Local Health Connections	6455 Recl D#1001 FSRP Criticl RP LN	4136 BH Care Act
1 Building Occupancy	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Tax Assessment	0	0	0	0	0	0	0	0	0	0
4 External Audit	0	2	0	0	3	1	20	2	0	0
5 1102 County Administrator	0	0	0	0	0	0	0	0	0	0
6 1201 Auditor-Controller	0	12	0	0	17	4	108	8	0	0
7 1202 Treasurer-Tax Collector	0	0	0	0	0	0	0	0	0	17
8 1205 General Services Department	0	0	0	0	0	0	0	0	0	0
9 1301 County Counsel	0	0	0	0	0	0	0	0	0	0
10 1401 Human Resources	0	0	0	0	0	0	0	0	0	0
11 1700 Building Maintenance	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	0	15	0	0	20	5	128	10	0	17
Less: Prior Year Allocations	0	0	0	0	0	0	0	0	0	0
Carry-Forward	0	0	0	0	0	0	0	0	0	0
Proposed Costs	\$0	\$15	\$0	\$0	\$20	\$5	\$128	\$10	\$0	\$17

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

FY 2022-23
4/5/2024

Summary Schedule

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