



**BETTY T. YEE**  
**California State Controller**  
Division of Accounting and Reporting

**NEGOTIATION AGREEMENT**  
**COUNTYWIDE COST ALLOCATION PLAN**

**County of Sutter**  
**Yuba City, California**

**Date: June 30, 2016**  
**Filing Ref: SUT17**

Pursuant to federal Office of Management and Budget (OMB) Circular 2 CFR Part 225, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2016-17** fiscal year. 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. Further, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied from the Data Processing Department.

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

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The indirect overhead and support service costs listed in **Exhibits 2A and 2C** (attached) are formally approved as actual costs for the **2014-15** fiscal year and as estimated costs for the **2016-17** fiscal year on a "fixed with carry-forward" basis. These costs may be included as part of the costs of the county departments indicated effective **July 1, 2016**, for further allocation to federal grants and contracts performed by the respective county departments.

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**SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST TRANSFER MECHANISMS**

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|---------------------------------|----------------------------------|
| 1. Employee Fringe Benefits     | 7. Building Maintenance          |
| 2. County Administrative Office | 8. Central Services              |
| 3. Treasurer/Tax Collector      | 9. General Liability (ISF)       |
| 4. General Services             | 10. Workers' Compensation (ISF)  |
| 5. County Counsel               | 11. Fleet Management (ISF)       |
| 6. Human Resources              | 12. Information Technology (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 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 costs of the county departments indicated in Section I.

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**SECTION III: CONDITIONS**

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**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 that was 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 the 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 of 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 OMB Circular 2 CFR Part 225, 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 2016-17 FY Cost Allocation Plan.

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**SECTION IV: ACCEPTANCE**

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**COUNTY OF SUTTER**

**BETTY T. YEE  
CALIFORNIA STATE CONTROLLER**

**BY Original signed by**

**BY Original signed by Anita Dagan for**

**Nathan Black**

**Hitomi Sekine, Bureau Chief  
Local Government Policy and Reporting  
Division of Accounting and Reporting**

**Name  
Auditor-Controller**

**Title**

**9-8-2016**

**9-14-2016**

**Date**

**Date**

**Negotiated by Darlene Justice  
Telephone (916) 323-2369**

cc: State and Federal Agencies

Attachment

**Exhibit 2A. Sutter County Cost Plan Estimate for Use in Fiscal Year 2017**

All Departments					
Dept. No.	Department Name	Actual	Carry Forward	Adjustment*	Total
		2014/2015 Allocation			2016/2017 Claimable Costs
		(\$)	(\$)	(\$)	(\$)
1101	9. Board of Supervisors	67,694	802	0	68,496
1105	10. Clerk of the Board	15,868	(1,928)	0	13,940
1203	11. Assessor	206,183	14,134	0	220,317
1204	12. Revenue Collection	15,571	506	0	16,078
1502	13. Elections	151,387	(9,516)	0	141,870
1600	14. Sheriff-Communications	103,838	(27,451)	0	76,386
1702	15. Water/Wastewater Facilities	(364)	(364)	0	(727)
1920	16. Engineering Services	79,945	(75,801)	0	4,143
1922	17. Water Resources	37,934	(9,868)	0	28,067
2103	18. Sheriff's Court Bailiffs	17,921	(1,055)	0	16,866
2106	19. Public Defender	5,566	(391)	0	5,176
2112	20. Consolidated Courts	2,183	122	0	2,305
2125	21. District Attorney	154,151	27,634	0	181,785
2125-01	22. DA-Criminal Division	76,723	39,943	0	119,666
2125-02	23. DA-Child Abduction/Recovery	0	(1,157)	0	(1,157)
2125-03	24. DA-Victim/Witness Assistance	6,991	4,906	0	11,898
2125-04	25. DA-Spousal Abuser Prosecute	0	0	0	0
2125-05	26. DA-Statutory Rape Vert Prosecute	0	0	0	0
2201	27. Sheriff-Coroner	630,548	65,989	0	696,538
2205	28. Sheriff-Boat Patrol	9,776	2,398	0	12,175
2208	29. Sheriff-Live Oak Contract	29,873	(568)	0	29,305
2301	30. Sheriff-County Jail	713,377	(53,695)	0	659,683
2302	31. Anti-Drug Abuse Enforcement	0	(10,170)	0	(10,170)
2304	32. Probation	312,858	(32,031)	0	280,828
2401	33. Emergency Services	34,053	2,500	0	36,553
2402	34. Fire Services Administration	14,473	3,794	0	18,268
2601	35. Agricultural Commissioner	176,998	(17,474)	0	159,523
2706	36. Recorder	77,616	3,496	0	81,112
2709	37. Pub. Guardian/Conservator	61,277	(6,153)	0	55,123
2710	38. County Clerk	23,642	6,119	0	29,761
2721	39. Development Services	133,313	58,975	0	192,289
2724-24	40. Planning & Building	96,822	19,351	0	116,174
2724-31	41. Community Services Building Inspection	25,118	3,442	0	28,560
2725	42. Environmental Health	38,891	(7,828)	0	31,064
2726	43. Animal Control	14,353	(59,125)	0	(44,771)
2727	44. CUPA	1,984	(193)	0	1,790
3100	45. Road	118,347	(2,928)	0	115,420
3200	46. County Airport	2,330	(30,822)	0	(28,492)
3300	47. Transportation Development	46	4	0	51
4102-00	48. Mental Health	639,117	(114,882)	0	524,235
4103-10	49. Health	378,670	10,248	0	388,918
4104-00	50. Mental Health Service Act	4,482	(930)	0	3,552
4120-00	51. Human Services Admin	30,875	7,494	0	38,369
4580	52. Fleet Management ISF	62,349	15,560	0	77,909
4581	53. Information Technology ISF	182,542	52,384	0	234,927
4590	54. Liability Insurance ISF	4,559	(493)	0	4,066
4591	55. Workers' Comp. Ins. ISF	23,450	3,078	0	26,527
5000	56. Trial Court Agency	61,853	14,251	0	75,904
5101-00	57. Welfare	650,263	19,425	0	669,688
5200	58. IHSS Public Authority	5,081	(14,821)	0	(9,739)
6201	59. County Library	288,148	(11,631)	0	276,516
6301	60. BI-County Farm Advisor	41,411	5,349	0	46,761
7101	61. Parks and Recreation	204,041	(30,283)	0	173,758
7201	62. Community Memorial Museum	90,372	(15,763)	0	74,610
7203	63. Vets Memorial Community Bldg	154,569	3,914	0	158,482
	64.A Other Departments-1	756,187	56,066	0	812,254
	64.B Other Departments-2	850,550	74,750	0	925,300
	65. Non County Agencies	146,347	(26,402)	0	119,946
	66. Unallowable	0	(4,232)	0	(4,232)
	<b>Total Claimable Costs</b>	<b>8,034,955</b>	<b>(51,318)</b>	<b>0</b>	<b>7,983,637</b>

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 2016

Other Departments-1		Actual			Total
Dept. No.	Department Name	2014/2015 Allocation	Carry Forward	Adjustment*	2016/2017 Claimable Costs
		(\$)	(\$)	(\$)	(\$)
0112	64.01 Child Supp Serv Reimb/Adjustment	137,567	(8,452)	0	129,115
0140	64.02 County Local Revenue Fund	2,895	2,895	0	5,790
0153	64.03 COPS 2011-2012	0	(12)	0	(12)
0177	64.04 CCPIF SB 878	389	389	0	738
0184	64.05 Sheriff inmate Wellere	8,437	1,482	0	9,919
0252	64.06 Emergency Medical Service	686	8	0	694
0263	64.07 RLF CDBG Housing Rehabilitation	42	(231)	0	(188)
0279	64.08 Criminal Lab Analysis Fee	0	(66)	0	(66)
0284	64.09 CDBG Housing Rehab 04-STB	15	0	0	23
0289	64.10 EDBG PI Fund	29,540	25,459	0	54,999
0301	64.11 County Service Area G	105	76	0	181
0305	64.12 County Service Area F	78,447	16,423	0	92,870
0309	64.13 County Service Area C	1,929	1,532	0	3,461
0311	64.14 County Service Area D	2,057	1,472	0	3,529
0320	64.15 Sutter County Water Agency	556	(8,085)	0	(7,529)
0321	64.16 Lo Canal Operations & Maintenance	41	41	0	81
0326	64.17 County Water Zone #4	52	(1,710)	0	(1,659)
0327	64.18 County Water Zone #5	123	(773)	0	(651)
0329	64.19 County Water Zone #7	38	(4)	0	35
0330	64.20 County Water Zone #8	10	(14)	0	(4)
0340	64.21 Co Consolid St Lighting District	647	413	0	1,069
0390	64.22 El Cerrito Drain District	74	45	0	119
0395	64.23 Rio Ramaza Comm. Serv District	429	278	0	707
1103	64.24 Non-Departmental Expense	13,701	10,125	0	23,826
1209	64.25 General Revenues	4,466	4,390	0	8,877
1801	64.26 Plant Acquisition	1,458	(1,880)	0	(421)
1911	64.27 General Insurance & Bonds	444	(50)	0	393
1923	64.28 Flood Control	152	(2,216)	0	(2,063)
2104	64.29 Grand Jury	7,762	4,373	0	12,134
2109	64.30 Trial Court Funding	60	(42)	0	17
2125-06	64.31 DA-Violence Agnst Wmen Vrt Prosed	0	(60)	0	(60)
2125-72	64.32 Local Community Correction Acc	3,437	3,298	0	6,725
2202	64.33 Nat 5-Sheriff	2,844	(142)	0	2,702
2303	64.34 Delinquency Prevention Commiss'n	64	20	0	83
2309	64.35 Bi-County Juvenile Hall	34,111	26,018	0	60,130
2703	64.36 Fish & Game Propagation	15,562	15,134	0	30,697
2711	64.37 Domestic Violence Centers	13	(53)	0	(40)
2723	64.38 Community Serv-County Contrib LAFCO	0	(54)	0	(54)
2724-29	64.39 Comm Svc Planning- Reigo Road	0	(30)	0	(30)
3000	64.40 Urban Area Resident St Lighting	334	224	0	558
4102-01	64.41 Mental Health-Admin Support	104,142	3,195	0	107,338
4102-02	64.42 Mental Health-Homeless Mgt	49	13	0	62
4102-03	64.43 Mental Health-Crisis Clinic	43,401	(5,564)	0	37,836
4102-07	64.44 Mental Health-Inpatient	121,805	(11,479)	0	110,326
4102-08	64.45 Mental Health-Managed Care	1,407	288	0	1,695
4102-09	64.46 Mental Health-IMD/SNF Facilities	261	183	0	444
4102-10	64.47 Mental Health-Non IMD	86	83	0	169
4102-12	64.48 Mental Health-Day Treatment/Adult	76	55	0	131
4102-13	64.49 Mental Health-Juvenile Hall/Jail	404	(2,792)	0	(2,388)
4102-14	64.50 Mental Health-Homeless Mentally Ill	80	44	0	123
4102-15	64.51 Mental Health-Conditional Release Prgm	4,802	844	0	5,646
4102-16	64.52 Mental Health-Outpatient/Adult	39,879	(4,228)	0	35,651
4102-17	64.53 Mental Health-Outpatient/Child	34,692	(57)	0	34,635
4102-19	64.54 Mental Health-Children's IEP Svcs	7	(2,412)	0	(2,405)
4102-20	64.55 Mental Health-Advocacy	173	14	0	188
4102-22	64.56 Mental Health-Camp Singer	3,289	(170)	0	3,119
4102-25	64.57 Mental Health-Systems of Care Children	1	(266)	0	(265)
4102-26	64.58 Mental Health-Sutter County BF	5,919	(257)	0	5,662
4102-28	64.59 Mental Health-Sutter CW MH	136	136	0	272
4102-29	64.60 Mental Health-Yuba County BF	5,862	(836)	0	5,046
4102-31	64.61 Mental Health-CSS/Admin Sup	200	136	0	335
4102-32	64.62 Mental Health-CSSOC Adult Prgm	245	131	0	376
4102-34	64.63 Mental Health-Vector Community	139	113	0	252
4102-35	64.64 Mental Health-CSS/Direct/Case Svcs	4,803	445	0	5,048
4102-41	64.65 Mental Health-Alcohol Admin	353	(337)	0	16
4102-42	64.66 Mental Health-Prevention	5,188	(2,181)	0	3,008
4102-44	64.67 Mental Health-Safe & Drug Free Schls	0	(45)	0	(45)
4102-48	64.68 Mental Health-Sutter Co CW D/A	2,970	(241)	0	2,728
4102-49	64.69 Mental Health-Yuba County CW D/A	137	137	0	274
4102-50	64.70 Mental Health-Drug Outpatient	11,215	(3,103)	0	8,112
4102-52	64.71 Mental Health-Drug/Outreach	1	(14)	0	(13)
4102-53	64.72 Mental Health-Drug & Alcohol Juv	96	13	0	109
4102-54	64.73 Mental Health-First Steps	17,872	(5,981)	0	11,891
	<b>Total Other Departments-1</b>	<b>759,187</b>	<b>55,068</b>	<b>0</b>	<b>814,254</b>

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

Exhibit 2A.1 Sutter County Cost Plan Estimate for Use in Fiscal Year 2017

Other Departments-2

Dept. No.	Department Name	Actual			Total	
		2014/2015 Allocation (\$)	Carry Forward (\$)	Adjustment* (\$)	2016/2017 Claimable Costs (\$)	
4102-58	64.74	Mental Health-Drug Court SC	3,523	(391)	0	3,132
4102-59	64.75	Mental Health-Yuba County	337	(42)	0	295
4102-65	64.76	Mental Health-UR/QI Programs	12,087	3,880	0	15,968
4102-68	64.77	Mental Health-Drug Medi-Cal	584	552	0	1,137
4102-72	64.78	Mental Health-Local Comm Corr	7,141	982	0	8,103
4102-80	64.79	Mental Health-SB678	2,803	2,803	0	5,607
4102-81	64.80	Mental Health-Juvenile Probation	2,593	2,593	0	5,185
4103-12	64.81	Health-Children & Family	3,514	168	0	3,682
4103-15	64.82	Health-Vital Statistics	208	(83)	0	125
4103-20	64.83	Health-CCS	16,122	2,688	0	18,791
4103-21	64.84	Health-WIC Farmer's Market	15	15	0	31
4103-26	64.85	Health-MCH	2,922	(70)	0	2,852
4103-29	64.86	Health-Foster Care	2,034	(1,370)	0	884
4103-30	64.87	Health-Nursing Admin	3,901	(2,552)	0	1,348
4103-31	64.88	Health-CHDP	11,014	1,252	0	12,267
4103-33	64.89	Health-CMSP Local Health Conn	0	(2,205)	0	(2,205)
4103-35	64.90	Health-Field Nursing	403	(4,480)	0	(4,077)
4103-36	64.91	Health-Bioterrorism	4,210	(2,520)	0	1,690
4103-37	64.92	Health-Pandemic Flu Preparedness	1,899	1,124	0	3,022
4103-38	64.93	Health-Acute Communicable Dis	16,832	(1,217)	0	9,815
4103-39	64.94	Health-Immunitization Grant	2,035	(651)	0	1,384
4103-40	64.95	Health-WIC Nutrition	33,420	(12)	0	33,408
4103-43	64.96	Health-Homeland Security Grant	372	277	0	649
4103-45	64.97	Health-WIC Breast Feeding P	521	(84)	0	436
4103-50	64.98	Health-Laboratory	7,961	1,638	0	8,598
4103-51	64.99	Health-AIDS Surveillance	30	(75)	0	(45)
4103-53	64.100	Health-Tuberculosis	1,890	1,198	0	3,088
4103-54	64.101	Health-Chlamydia	95	(78)	0	18
4103-55	64.102	Health-Lead Poisoning	160	(209)	0	(50)
4103-56	64.103	Health-St Tuberculosis Grant	317	(11)	0	306
4103-57	64.104	Health-St. Medi-Cal Outreach	273	273	0	547
4103-60	64.105	Health-Health Education	5,978	(130)	0	5,848
4103-62	64.106	Health-Non-Hlth Dept Immunization	7	(32)	0	(26)
4103-65	64.107	Health-Community Chronic Disease	348	(218)	0	129
4103-66	64.108	Health-Supp Nutritional Asst Prog Ed	10,183	(5,204)	0	4,978
4103-67	64.109	Health-Supp Nutr Asst Prgm ED-CWD	2,998	2,998	0	5,995
4103-68	64.110	Health-Ebola Supplemental	1	1	0	1
4103-78	64.111	Health-Injury Prevention	76	(249)	0	(173)
4103-81	64.112	Health-Public Health Clinic	6,215	1,237	0	7,453
4103-82	64.113	Health-Contract Services	-	(726)	0	(726)
4103-99	64.114	Health-Tobacco Control	3,712	(4,477)	0	(764)
4104-01	64.115	MHSA-Children's Sed Full Svc Part	12,029	3,850	0	15,889
4104-02	64.116	MHSA-Urgent Services	7,003	243	0	7,246
4104-03	64.117	MHSA-Transition Age Youth FSP	21,078	(101)	0	20,977
4104-04	64.118	MHSA-Adult and Older Adult FSP	9,742	1,997	0	11,739
4104-05	64.119	MHSA-Older Adult Mobile Outreach	4,354	744	0	5,098
4104-06	64.120	MHSA-Ethnic Outreach Services	17,915	387	0	18,302
4104-07	64.121	MHSA-Housing Program	-	(145)	0	(145)
4104-08	64.122	MHSA-Wellness & Recover Adult	24,855	1,690	0	26,544
4104-09	64.123	MHSA-Adult Urgent Services	15,577	(910)	0	14,667
4104-10	64.124	MHSA-Therapeutic Services	26,669	(2,337)	0	26,532
4104-12	64.125	MHSA-Community Prev Team	14,981	4,084	0	19,065
4104-14	64.126	MHSA-MHSA IT Proj	411	187	0	599
4104-15	64.127	MHSA-Work Educ & Training	422	304	0	725
4104-17	64.128	MHSA-Administrative	1,438	1,438	0	2,877
4107	64.129	Mental Health-County Share	-	(6)	0	(6)
4120-93	64.130	Human Services-Security & Compliance	83	11	0	93
4134-00	64.131	Jail Medical	54,888	6,489	0	61,374
4134-72	64.132	Jail Medical-LCC	6,701	6,558	0	13,259
4400	64.133	Sutter Co Waterworks District #1	9,483	7,383	0	16,865
4934	64.134	Public Admin Escheatment	-	(1,317)	0	(1,317)
5101-05	64.135	Welfare-Social Workers Empy	81,181	(13,948)	0	47,333
5101-10	64.136	Welfare-Admin Support	60,613	889	0	61,483
5101-15	64.137	Welfare-Non-Welfare Admin Svcs	5,345	(203)	0	5,142
5101-20	64.138	Welfare-Social Services	72,209	(3,990)	0	68,219
5101-30	64.139	Welfare-Eligibility & Nonservices	188,204	82,418	0	280,622
5101-35	64.140	Welfare-Welfare Fraud	2,676	(146)	0	2,529
5101-40	64.141	Welfare-Clerical Support	41,233	(5,941)	0	35,292
5206	64.142	TANF-Foster Care	311	311	0	623
5211	64.143	Delinquent Tax Sales Trust Fund	40	34	0	73
5601	64.144	Veterans Service Officer	13	1	0	14
6201-35	64.145	Library-Literacy Prg	3,719	3,719	0	7,438
7202	64.146	Subsidy Requests Organizations	26	(40)	0	(13)
7204	64.147	Ell Hall	16,787	(1,228)	0	15,539
		<b>Total Other Departments-2</b>	<b>850,550</b>	<b>74,750</b>	<b>0</b>	<b>925,300</b>

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

Exhibit 2A.2 Sutter County Cost Plan Estimate for Use in Fiscal Year 2017

Non County Agencies		Actual	Carry	Adjustment*	Total
Fund No.	Department Name	2014/2015	Forward		2016/2017
		Allocation			Claimable Costs
		(\$)	(\$)	(\$)	(\$)
5100	65.01 Children/Family Comm.	18,284	(754)	0	17,530
5116	65.02 DNA ID Prop 69 State	22	(7)	0	16
5121	65.03 Redevelopment Prop Tax Tr	30	13	0	43
5126	65.04 Yuba City Redevelopment	0	0	0	0
5193	65.05 Highland EST Improv Redemption	0	(23)	0	(22)
5195	65.06 Boyd Ranch/Stone Improv Redmpt	0	0	0	0
5203	65.07 Agency Collections Payable	269	(61)	0	217
5212	65.08 Local Transportation Tax	128	(0)	0	128
5215	65.09 Tax Collector's Trust	1,892	(9,528)	0	(7,636)
5218	65.10 Taxes	5,035	2,774	0	7,808
5219	65.11 In Lieu Tax Trust	22	(7)	0	15
5240	65.12 City of Live Oak	216	68	0	283
5241	65.13 City of Yuba City	416	250	0	667
5262	65.14 Sutter-Butte Flood Control	154	137	0	292
5263	65.15 Sac Area Flood Control	24	7	0	31
5265	65.16 FRAQMD	6,741	(20,123)	0	(13,382)
5267	65.17 Statewide Comm Infrastructure	12	1	0	13
5277	65.18 Narco	6,448	3,176	0	9,625
5280	65.19 Regional Waste Management	5	5	0	11
6401	65.20 Fairview Cemetery	3,097	516	0	3,613
6402	65.21 Live Oak Cemetery	5,880	715	0	6,595
6403	65.22 Meridian Cemetery Trust	1	(5)	0	(4)
6404	65.23 Nicolaus Cemetery	369	6	0	375
6405	65.24 Pleasant Grove Cemetery	460	41	0	500
6406	65.25 Sutter Cemetery	27,337	5,466	0	32,803
6415	65.26 Gilsizer County Drainage	9,597	(2,130)	0	7,467
6416	65.27 Live Oak Cemetery Spec Assess	258	(342)	0	(85)
6419	65.28 Meridian Fire District	104	47	0	152
6420	65.29 Sutter Basin Fire	1,175	(1,484)	0	(309)
6424	65.30 Levee Dist #1-Feather River	531	(333)	0	198
6426	65.31 Levee District #1	8,320	(756)	0	7,564
6427	65.32 Levee District #9	569	(31)	0	528
6428	65.33 Maintenance Area #3	88	42	0	130
6429	65.34 Maintenance Area #7 Zone 2	108	62	0	171
6430	65.35 Maintenance Area #7 Zone 3	17	(0)	0	16
6431	65.36 Maintenance Area #7 Zone 4	18	1	0	19
6434	65.37 Bear River Levee Maintenance	6	6	0	11
6435	65.38 Colusa Mosquito Abatement	17	(0)	0	16
6436	65.39 S-Y Mosquito & Vector Control	20,413	(185)	0	20,227
6437	65.40 Maintenance Area #16 Zone 1	109	58	0	166
6438	65.41 Maintenance Area #16 Zone 2	17	(0)	0	17
6439	65.42 Maintenance Area #16 Zone 3	17	(0)	0	16
6440	65.43 Maintenance Area #16 Zone 4	17	0	0	18
6449	65.44 Reclamation District #1000	21	4	0	24
6451	65.45 Reclamation District #70	31	804	0	834
6452	65.46 Reclamation District #777	39	(1)	0	39
6453	65.47 Reclamation District #817	17	(8)	0	10
6455	65.48 Reclamation District #1001	243	174	0	416
6458	65.49 Reclamation District #2054	58	52	0	110
6459	65.50 Reclamation District #2056	51	51	0	102
6490	65.51 Reclamation District #2103	0	(6)	0	(6)
6461	65.52 Reclamation District #1500	436	379	0	815
6482	65.53 Reclamation District #1660	102	102	0	205
6470	65.54 Sutter County Resource Conservn	2,896	649	0	3,545
6471	65.55 LAFCO	5,156	(263)	0	4,893
6480	65.56 Butte Water District	19	2	0	21
6481	65.57 Feather Water District	31	14	0	44
6484	65.58 SCSD-90 Series A-Imprv Redemplin	115	(94)	0	22
7561	65.59 Yuba City Unified CFD #1	0	(8)	0	(6)
7582	65.60 Woodland Unified	16	18	0	33
7595	65.61 Sutter Co Schools	16,983	267	0	17,249
7577	65.62 Yuba Community College	16	(1)	0	16
7601	65.63 E Nicolaus High 2000 Debt	11	(6)	0	5
7602	65.64 Woodland Unified Debt Ser	16	(13)	0	4
7607	65.65 Sutter High 2008 Bond Deb	27	(30)	0	(2)
7651	65.66 YC#99-1 Series C Bonds Db	38	15	0	54
7652	65.67 YC 2004-1 Meas K Bonds Deb	27	(2)	0	26
7654	65.68 Franklin Elem 2006 DBT Ser	27	10	0	38
7655	65.69 Yuba Comm. College Distr DS-A	16	(1)	0	16
7656	65.70 Yuba Comm. College Distr DS-B	16	(1)	0	16
7657	65.71 Yuba Comm College Distrb	18	(13)	0	4
7661	65.72 LO#04-1 Series A Bonds Db	44	44	0	88
NVBH	65.73 North Valley Beh Health	1,660	(6,182)	0	(4,522)
<b>Total Non County Agencies</b>		<b>146,347</b>	<b>(26,402)</b>	<b>0</b>	<b>119,946</b>

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

**Exhibit 2B. Sutter County Cost Plan Carry Forward Computation, Year Ended June 30, 2016**

All Departments		Actual	Estimate	Difference
Dept. No.	Department Name	2014/2015 Allocation	Based on 2012/2013 Actual Costs*	Amount to Carry Forward
		(\$)	(\$)	(\$)
1101	9. Board of Supervisors	67,694	66,892	802
1105	10. Clerk of the Board	15,868	17,796	(1,928)
1203	11. Assessor	206,183	192,049	14,134
1204	12. Revenue Collection	15,571	15,065	506
1502	13. Elections	151,367	160,903	(9,516)
1600	14. Sheriff-Communications	103,838	131,289	(27,451)
1702	15. Water/Wastewater Facilities	(364)	0	(364)
1920	16. Engineering Services	79,945	155,746	(75,801)
1922	17. Water Resources	37,934	47,802	(9,868)
2103	18. Sheriff's Court Bailiffs	17,921	18,976	(1,055)
2106	19. Public Defender	5,566	5,957	(391)
2112	20. Consolidated Courts	2,183	2,061	122
2125	21. District Attorney	154,151	126,517	27,634
2125-01	22. DA-Criminal Division	79,723	39,780	39,943
2125-02	23. DA-Child Abduction/Recovery	0	1,157	(1,157)
2125-03	24. DA-Victim/Witness Assistance	6,991	2,065	4,906
2125-04	25. DA-Spousal Abuser Prosecute	0	0	0
2125-05	26. DA-Statutory Rape Vert Prosecute	0	0	0
2201	27. Sheriff-Coroner	630,548	564,559	65,989
2205	28. Sheriff-Boat Patrol	9,776	7,378	2,398
2208	29. Sheriff-Live Oak Contract	29,873	30,441	(568)
2301	30. Sheriff-County Jail	713,377	767,072	(53,695)
2302	31. Anti-Drug Abuse Enforcement	0	10,170	(10,170)
2304	32. Probation	312,858	344,889	(32,031)
2401	33. Emergency Services	34,053	31,553	2,500
2402	34. Fire Services Administration	14,473	10,679	3,794
2601	35. Agricultural Commissioner	176,998	194,472	(17,474)
2706	36. Recorder	77,616	74,120	3,496
2709	37. Pub. Guardian/Conservator	61,277	67,430	(6,153)
2710	38. County Clerk	23,642	17,523	6,119
2721	39. Development Services	133,313	74,338	58,975
2724-24	40. Planning & Building	96,822	77,471	19,351
2724-31	41. Community Services Building Inspectic	25,118	21,676	3,442
2725	42. Environmental Health	38,891	46,719	(7,828)
2726	43. Animal Control	14,353	73,478	(59,125)
2727	44. CUPA	1,984	2,177	(193)
3100	45. Road	118,347	121,275	(2,928)
3200	46. County Airport	2,330	33,152	(30,822)
3300	47. Transportation Development	46	42	4
4102-00	48. Mental Health	639,117	753,999	(114,882)
4103-10	49. Health	378,670	368,423	10,248
4104-00	50. Mental Health Service Act	4,482	5,411	(930)
4120-00	51. Human Services Admin	30,875	23,381	7,494
4580	52. Fleet Management ISF	62,349	46,789	15,560
4581	53. Information Technology ISF	182,542	130,158	52,384
4590	54. Liability Insurance ISF	4,559	5,052	(493)
4591	55. Workers' Comp. Ins. ISF	23,450	20,372	3,078
5000	56. Trial Court Agency	61,653	47,402	14,251
5101-00	57. Welfare	650,263	630,838	19,425
5200	58. IHSS Public Authority	5,081	19,902	(14,821)
6201	59. County Library	266,148	299,779	(11,631)
6301	60. BI-County Farm Advisor	41,411	36,062	5,349
7101	61. Parks and Recreation	204,041	234,324	(30,283)
7201	62. Community Memorial Museum	90,372	106,135	(15,763)
7203	63. Vets Memorial Community Bldg	154,569	150,655	3,914
	64.A Other Departments-1	756,187	700,121	56,066
	64.B Other Departments-2	850,550	775,799	74,750
	65. Non County Agencies	146,347	172,749	(26,402)
	66. Unallowable	0	4,232	(4,232)
	<b>Total Carry Forward Allocation</b>	<b>8,034,955</b>	<b>8,086,272</b>	<b>(51,318)</b>

\* Approved in 2014/15 Cost Plan and may include rounding adjustments to reconcile to the total 2012/13 Actual Allocation Costs.

\*\* See General Comments for detail of adjustments.

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



Exhibit 2B.1. Sutter County Cost Plan Carry Forward Computation, Year Ended June 30, 2015

Other Departments-1				
Dept. No.	Department Name	Actual 2014/2015 Allocation	Estimate Based on 2012/2013 Actual Costs*	Difference Amount to Carry Forward
		(\$)	(\$)	(\$)
0112	64.01 Child Supp Serv Reimb/Adjustment	137,567	148,019	(8,452)
0140	64.02 County Local Revenue Fund	2,895	0	2,895
0153	64.03 COPS 2011-2012	0	12	(12)
0177	64.04 CCPIF SB 678	369	0	369
0184	64.05 Sheriff Inmate Welfare	8,437	6,955	1,482
0252	64.06 Emergency Medical Service	686	678	8
0253	64.07 RLF CDBG Housing Rehabilitation	42	273	(231)
0279	64.08 Criminal Lab Analysis Fee	0	66	(66)
0284	64.09 CDBG Housing Rehab 04-STB	15	6	9
0289	64.10 EDBG PI Fund	29,540	4,081	25,459
0301	64.11 County Service Area G	105	29	76
0305	64.12 County Service Area F	76,447	60,024	16,423
0309	64.13 County Service Area C	1,929	397	1,532
0311	64.14 County Service Area D	2,057	585	1,472
0320	64.15 Sutter County Water Agency	556	8,641	(8,085)
0321	64.16 Lo Canal Operations & Maintenance	41	0	41
0326	64.17 County Water Zone #4	52	1,762	(1,710)
0327	64.18 County Water Zone #5	123	896	(773)
0329	64.19 County Water Zone #7	38	42	(4)
0330	64.20 County Water Zone #8	10	24	(14)
0340	64.21 Co Consolid St Lighting District	647	234	413
0380	64.22 El Cerrito Drain District	74	29	45
0395	64.23 Rio Ramaza Comm. Serv District	428	151	278
1103	64.24 Non-Departmental Expense	13,701	3,576	10,125
1209	64.25 General Revenues	4,485	96	4,390
1801	64.26 Plant Acquisition	1,458	3,338	(1,880)
1911	64.27 General Insurance & Bonds	444	494	(50)
1923	64.28 Flood Control	152	2,368	(2,216)
2104	64.29 Grand Jury	7,762	3,369	4,393
2100	64.30 Trial Court Funding	60	102	(42)
2125-06	64.31 DA-Violence Agnst Wman Vrt Prosed	0	60	(60)
2125-72	64.32 Local Community Correction Acc	3,437	149	3,288
2202	64.33 Net 5-Sheriff	2,844	2,886	(142)
2303	64.34 Delinquency Prevention Commiss'n	84	44	20
2309	64.35 Bi-County Juvenile Hall	34,111	8,093	26,018
2703	64.36 Fish & Game Propagation	15,552	418	15,134
2711	64.37 Domestic Violence Centers	13	66	(53)
2723	64.38 Community Serv-County Contrib LAFC	0	54	(54)
2724-29	64.39 Comm Svc Planning- Reigo Road	0	30	(30)
3000	64.40 Urban Area Resident St Lighting	334	110	224
4102-01	64.41 Mental Health-Admin Support	104,142	100,946	3,196
4102-02	64.42 Mental Health-Homeless Mgt	49	36	13
4102-03	64.43 Mental Health-Crisis Clinic	43,401	48,965	(5,564)
4102-07	64.44 Mental Health-Inpatient	121,805	133,284	(11,479)
4102-08	64.45 Mental Health-Managed Care	1,407	1,119	288
4102-09	64.46 Mental Health-IMD/SNF Facilities	261	78	183
4102-10	64.47 Mental Health-Non IMD	86	3	83
4102-12	64.48 Mental Health-Day Treatment/Adult	78	22	55
4102-13	64.49 Mental Health-Juvenile Hall/Jail	404	3,197	(2,792)
4102-14	64.50 Mental Health-Homeless Mentally Ill	80	36	44
4102-15	64.51 Mental Health-Conditional Release Prg	4,802	3,958	844
4102-16	64.52 Mental Health-Outpatient/Adult	39,879	44,107	(4,228)
4102-17	64.53 Mental Health-Outpatient/Child	34,892	34,948	(57)
4102-19	64.54 Mental Health-Children's IEP Svcs	7	2,419	(2,412)
4102-20	64.55 Mental Health-Advocacy	173	159	14
4102-22	64.56 Mental Health-Camp Slinger	3,289	3,459	(170)
4102-25	64.57 Mental Health-Systems of Care Childre	1	267	(266)
4102-26	64.58 Mental Health-Sutter County BF	5,919	6,176	(257)
4102-28	64.59 Mental Health-Sutter CW MH	136	0	136
4102-29	64.60 Mental Health-Yuba County BF	5,882	6,719	(836)
4102-31	64.61 Mental Health-CSS/Admin Sup	200	64	136
4102-32	64.62 Mental Health-CSSOC Adult Prgm	245	114	131
4102-34	64.63 Mental Health-Victor Community	139	26	113
4102-35	64.64 Mental Health-CSS/Direct/Case Svcs	4,603	4,158	445
4102-41	64.65 Mental Health-Alcohol Admin	353	690	(337)
4102-42	64.66 Mental Health-Prevention	5,188	7,389	(2,181)
4102-44	64.67 Mental Health-Safe & Drug Free Schls	0	45	(45)
4102-48	64.68 Mental Health-Sutter Co CW DIA	2,970	3,211	(241)
4102-49	64.69 Mental Health-Yuba County CW DIA	137	0	137
4102-50	64.70 Mental Health-Drug Outpatient	11,215	14,318	(3,103)
4102-52	64.71 Mental Health-Drug/Outreach	1	15	(14)
4102-53	64.72 Mental Health-Drug & Alcohol Juv	96	83	13
4102-54	64.73 Mental Health-First Steps	17,872	23,853	(5,981)
	<b>Total Other Departments-1</b>	<b>758,187</b>	<b>700,121</b>	<b>58,066</b>

\* Approved in 2014/15 Cost Plan and may include rounding adjustments to reconcile to the total 2012/13 Actual Allocation Costs.

Exhibit 2B.1. Sutter County Cost Plan Carry Forward Computation, Year Ended June 30, 2015

Other Departments-2		Actual	Estimate	Difference	
Dept. No.	Department Name	2014/2015 Allocation	Based on 2012/2013 Actual Costs*	Amount to Carry Forward	
		(\$)	(\$)	(\$)	
4102-58	64.74	Mental Health-Drug Court SC	3,523	3,914	(391)
4102-59	64.75	Mental Health-Yuba County	337	378	(42)
4102-66	64.76	Mental Health-UR/CI Programs	12,087	8,207	3,880
4102-68	64.77	Mental Health-Drug Medi-Cal	584	32	552
4102-72	64.78	Mental Health-Local Comm Cor	7,141	6,178	962
4102-80	64.79	Mental Health-SB678	2,803	0	2,803
4102-81	64.80	Mental Health-Juvenile Probation	2,593	0	2,593
4103-12	64.81	Health-Children & Family	3,514	3,346	168
4103-15	64.82	Health-Vital Statistics	208	290	(83)
4103-20	64.83	Health-CCS	18,122	13,454	2,668
4103-21	64.84	Health-WIC Farmer's Market	15	0	15
4103-26	64.85	Health-MCH	2,822	2,991	(70)
4103-29	64.85	Health-Foster Care	2,034	3,404	(1,370)
4103-30	64.87	Health-Nursing Admin	3,601	6,453	(2,552)
4103-31	64.88	Health-CHDP	11,014	9,762	1,252
4103-33	64.89	Health-CMSP Local Health Conn	0	2,208	(2,205)
4103-35	64.90	Health-Field Nursing	403	4,853	(4,450)
4103-36	64.81	Health-Bioterrorism	4,210	6,729	(2,520)
4103-37	64.92	Health-Pandemic Flu Preparedness	1,899	775	1,124
4103-38	64.93	Health-Acute Communicable Dis	10,832	12,048	(1,217)
4103-39	64.94	Health-Immunization Grant	2,035	2,886	(651)
4103-40	64.95	Health-WIC Nutrition	33,420	33,432	(12)
4103-43	64.96	Health-Homeland Security Grant	372	95	277
4103-45	64.97	Health-WIC Breast Feeding P	521	605	(84)
4103-50	64.98	Health-Laboratory	7,961	6,323	1,638
4103-51	64.99	Health-AIDS Surveillance	30	106	(75)
4103-53	64.100	Health-Tuberculosis	1,890	692	1,198
4103-54	64.101	Health-Chlamydia	95	173	(78)
4103-55	64.102	Health-Lead Poisoning	160	369	(209)
4103-56	64.103	Health-St Tuberculosis Grant	317	328	(11)
4103-57	64.104	Health-St. Medi-Cal Outreach	273	0	273
4103-60	64.105	Health-Health Education	5,978	6,108	(130)
4103-62	64.106	Health-Non-Hlth Dept Immunization	7	38	(32)
4103-65	64.107	Health-Community Chronic Disease	348	566	(218)
4103-66	64.108	Health-Supp Nutritional Asst Prog Ed	10,183	15,387	(5,204)
4103-67	64.109	Health-Supp Nuir Asst Prgm ED-CWD	2,988	0	2,988
4103-68	64.110	Health-Ebola Supplemental	1	0	1
4103-78	64.111	Health-Injury Prevention	76	326	(249)
4103-81	64.112	Health-Public Health Clinic	6,215	4,978	1,237
4103-82	64.113	Health-Contract Services	0	726	(726)
4103-99	64.114	Health-Tobacco Control	3,712	8,188	(4,477)
4104-01	64.115	MHSA-Children's Sed Full Svc Part	12,029	8,169	3,860
4104-02	64.116	MHSA-Urgent Services	7,003	6,760	243
4104-03	64.117	MHSA-Transition Age Youth FSP	21,078	21,179	(101)
4104-04	64.118	MHSA-Adult and Older Adult FSP	9,742	7,745	1,997
4104-05	64.119	MHSA-Older Adult Mobile Outreach	4,354	3,609	744
4104-06	64.120	MHSA-Ethnic Outreach Services	17,915	17,528	387
4104-07	64.121	MHSA-Housing Program	0	145	(145)
4104-08	64.122	MHSA-Wellness & Recover Adult	24,855	23,165	1,690
4104-09	64.123	MHSA-Adult Urgent Services	15,577	16,487	(910)
4104-10	64.124	MHSA-Therapeutic Services	28,969	31,206	(2,337)
4104-12	64.125	MHSA-Community Prev Team	14,981	10,697	4,084
4104-14	64.126	MHSA-MHSA IT Proj	411	224	187
4104-15	64.127	MHSA-Work Educ & Training	422	118	304
4104-17	64.128	MHSA-Administrative	1,438	0	1,438
4107	64.129	Mental Health-County Share	0	6	(6)
4120-93	64.130	Human Services-Security & Compliance	83	72	11
4134-00	64.131	Jail Medical	54,886	48,397	6,489
4134-72	64.132	Jail Medical-LCC	6,701	144	6,558
4400	64.133	Sutter Co Waterworks District #1	9,483	2,100	7,383
4934	64.134	Public Admin Escheatment	0	1,317	(1,317)
5101-05	64.135	Welfare-Social Workers Empy	61,181	75,029	(13,848)
5101-10	64.136	Welfare-Admin Support	80,613	59,744	20,869
5101-15	64.137	Welfare-Non-Welfare Admin Svcs	5,345	5,548	(203)
5101-20	64.138	Welfare-Social Services	72,209	76,199	(3,990)
5101-30	64.139	Welfare-Eligibility & Nonservices	188,204	125,786	62,418
5101-35	64.140	Welfare-Welfare Fraud	2,676	2,822	(146)
5101-40	64.141	Welfare-Clerical Support	41,233	47,173	(5,941)
5206	64.142	TANF-Foster Care	311	0	311
5211	64.143	Delinquent Tax Sales Trust Fund	40	6	34
5801	64.144	Veterans Service Officer	13	12	1
6201-35	64.145	Library-Literacy Prg	3,710	0	3,710
7202	64.146	Subsidy Requests Organizations	26	68	(42)
7204	64.147	Etll Hall	16,767	17,995	(1,228)
<b>Total Other Departments-2</b>		<b>850,550</b>	<b>775,799</b>	<b>74,750</b>	

\* Approved in 2014/15 Cost Plan and may include rounding adjustments to reconcile to the total 2012/13 Actual Allocation Costs.

**Exhibit 2B.2. Sutter County Cost Plan Carry Forward Computation, Year Ended June 30, 2015**

Non County Agencies		Actual	Estimate	Difference
Fund No.	Fund Name	2014/2015 Allocation	Based on 2012/2013 Actual Costs*	Amount to Carry Forward
		(\$)	(\$)	(\$)
5100	65.01 Children/Family Comm.	18,284	19,038	(754)
5116	65.02 DNA ID Prop 69 State	22	29	(7)
5121	65.03 Redevelopment Prop Tax Tr	30	17	13
5126	65.04 Yuba City Redevelopment	0	0	0
5193	65.05 Highland EST Improv Redemptn	0	23	(23)
5195	65.06 Boyd Ranch/Stone Improv Redmpt	0	0	0
5203	65.07 Agency Collections Payable	269	320	(51)
5212	65.08 Local Transportation Tax	126	126	(0)
5215	65.09 Tax Collector's Trust	1,892	11,420	(9,528)
5218	65.10 Taxes	5,035	2,261	2,774
5219	65.11 In Lieu Tax Trust	22	29	(7)
5240	65.12 City of Live Oak	216	148	68
5241	65.13 City of Yuba City	416	166	250
5262	65.14 Sutter-Butte Flood Control	154	17	137
5263	65.15 Sac Area Flood Control	24	17	7
5265	65.16 FRAQMD	6,741	26,864	(20,123)
5267	65.17 Statewide Comm Infrastructure	12	11	1
5277	66.18 Narco	6,448	3,272	3,176
5280	65.19 Regional Waste Management	5	0	5
6401	65.20 Fairview Cemetery	3,097	2,581	516
6402	65.21 Live Oak Cemetery	5,880	5,165	715
6403	65.22 Meridian Cemetery Trust	1	6	(5)
6404	65.23 Nicolaus Cemetery	369	363	6
6405	65.24 Pleasant Grove Cemetery	460	419	41
6406	65.25 Sutter Cemetery	27,337	21,871	5,466
6415	65.26 Gilsizer County Drainage	9,597	11,727	(2,130)
6416	65.27 Live Oak Cemetery Spec Assess	258	600	(342)
6419	65.28 Meridian Fire District	104	57	47
6420	65.29 Sutter Basin Fire	1,175	2,659	(1,484)
6424	65.30 Levee Dist #1-Feather River	531	864	(333)
6426	65.31 Levee District #1	8,320	9,076	(756)
6427	65.32 Levee District #9	559	590	(31)
6428	65.33 Maintenance Area #3	88	46	42
6429	65.34 Maintenance Area #7 Zone 2	108	46	62
6430	65.35 Maintenance Area #7 Zone 3	17	17	(0)
6431	65.36 Maintenance Area #7 Zone 4	18	17	1
6434	65.37 Bear River Levee Maintenance	6	0	6
6435	65.38 Colusa Mosquito Abatement	17	17	(0)
6436	65.39 S-Y Mosquito & Vector Control	20,413	20,598	(185)
6437	65.40 Maintenance Area #16 Zone 1	109	51	58
6438	65.41 Maintenance Area #16 Zone 2	17	17	(0)
6439	65.42 Maintenance Area #16 Zone 3	17	17	(0)
6440	65.43 Maintenance Area #16 Zone 4	17	17	0
6449	65.44 Reclamation District #1000	21	17	4
6451	65.45 Reclamation District #70	31	(773)	804
6452	65.46 Reclamation District #777	39	40	(1)
6453	65.47 Reclamation District #817	17	23	(6)
6455	65.48 Reclamation District #1001	243	69	174
6458	65.49 Reclamation District #2054	58	6	52
6459	65.50 Reclamation District #2056	51	0	51
6460	65.51 Reclamation District #2103	0	6	(6)
6461	65.52 Reclamation District #1500	436	57	379
6462	65.53 Reclamation District #1660	102	0	102
6470	65.54 Sutter County Resource Conservtn	2,896	2,247	649
6471	65.55 LAFCO	5,156	5,419	(263)
6480	65.56 Butte Water District	19	17	2
6481	65.57 Feather Water District	31	17	14
6484	65.58 SCSD-90 Series A-Imprv Redemprn	115	209	(94)
7561	65.69 Yuba City Unified CFD #1	0	6	(6)
7562	65.60 Woodland Unified	18	0	16
7565	65.61 Sutter Co Schools	18,983	18,716	267
7577	65.62 Yuba Community College	16	17	(1)
7601	65.63 E Nicolaus High 2000 Debt	11	17	(6)
7602	65.64 Woodland Unified Debt Ser	16	29	(13)
7607	65.65 Sutter High 2008 Bond Deb	27	57	(30)
7651	65.66 YC#99-1 Series C Bonds Db	38	23	15
7652	65.67 YC 2004-1 Meas K Bonds Deb	27	29	(2)
7654	65.68 Franklin Elem 2006 DBT Ser	27	17	10
7655	65.69 Yuba Comm. College Distr DS-A	16	17	(1)
7656	65.70 Yuba Comm. College Distr DS-B	16	17	(1)
7657	65.71 Yuba Comm College Distr	16	29	(13)
7661	65.72 LO#04-1 Series A Bonds Db	44	0	44
NVBH	65.73 North Valley Beh Health	1,660	7,842	(6,182)
<b>Total Non County Agencies</b>		<b>146,347</b>	<b>172,749</b>	<b>(26,402)</b>

\* Approved in 2014/15 Cost Plan and may include rounding adjustments to reconcile to the total 2012/13 Actual Allocation Costs.

**Exhibit 2C. Sutter County Countywide Cost Plan Summary, Year Ended June 30, 2015**

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	9.	Board of Supervisors	3,603	4,878	0	556	0
1105	10.	Clerk of the Board	1,574	2,018	0	372	2,322
1203	11.	Assessor	15,918	22,187	7	5,606	20,055
1204	12.	Revenue Collection	1,536	7,089	0	791	0
1502	13.	Elections	6,218	9,871	0	3,147	3,902
1600	14.	Sheriff-Communications	16,508	24,102	31	705	0
1702	15.	Water/Wastewater Facilities	738	2,181	0	(5,534)	0
1920	16.	Engineering Services	4,607	8,323	27	499	9,174
1922	17.	Water Resources	1,329	1,692	0	7,351	0
2103	18.	Sheriff's Court Bailiffs	4,607	6,591	0	0	0
2106	19.	Public Defender	768	3,220	0	60	48
2112	20.	Consolidated Courts	0	1,553	388	0	0
2125	21.	District Attorney	1,169	0	0	0	20,710
2125-01	22.	DA-Criminal Division	15,297	26,813	13	2,206	0
2125-02	23.	DA-Child Abduction/Recovery	0	0	0	0	0
2125-03	24.	DA-Victim/Witness Assistance	1,536	1,733	3	934	0
2125-04	25.	DA-Spousal Abuser Prosecute	0	0	0	0	0
2125-05	26.	DA-Statutory Rape Vert Prosecute	0	0	0	0	0
2201	27.	Sheriff-Coroner	39,202	62,225	271	10,701	75,769
2205	28.	Sheriff-Boat Patrol	2,274	3,430	0	0	0
2208	29.	Sheriff-Live Oak Contract	7,235	12,026	0	0	0
2301	30.	Sheriff-County Jail	49,586	77,209	55	3,153	2,188
2302	31.	Anti-Drug Abuse Enforcement	0	0	0	0	0
2304	32.	Probation	59,658	55,956	117	2,221	12,149
2401	33.	Emergency Services	12,763	1,736	0	82	605
2402	34.	Fire Services Administration	886	2,090	0	61	5,182
2601	35.	Agricultural Commissioner	15,829	24,579	24	6,012	4,932
2706	36.	Recorder	3,839	9,919	120	4,321	2,242
2709	37.	Pub. Guardian/Conservator	2,776	3,457	0	287	47,390
2710	38.	County Clerk	768	2,328	0	1,592	4,870
2721	39.	Development Services	6,995	9,136	2	2,552	66,084
2724-24	40.	Planning & Building	3,691	6,666	24	553	50,578
2724-31	41.	Community Services Building Inspectl	3,101	5,329	7	240	275
2725	42.	Environmental Health	3,780	6,176	0	244	825
2726	43.	Animal Control	2,333	3,473	0	12	0
2727	44.	CUPA	0	90	0	51	0
3100	45.	Road	16,678	33,681	1,671	4,390	0
3200	46.	County Airport	30	229	12	157	692
3300	47.	Transportation Development	0	38	0	0	0
4102-00	48.	Mental Health	0	3,290	284	4,390	68,179
4103-10	49.	Health	7,324	14,714	169	3,433	30,658
4104-00	50.	Mental Health Service Act	797	60	1,422	286	0
4120-00	51.	Human Services Admin	3,012	4,506	315	0	13,459
4580	52.	Fleet Management ISF	3,707	18,566	52	14,424	0
4581	53.	Information Technology ISF	12,111	25,740	100	45,733	5,707
4590	54.	Liability Insurance ISF	0	2,577	6	0	1,938
4591	55.	Workers' Comp. Ins. ISF	7,367	14,379	51	225	0
5000	56.	Trial Court Agency	0	12,893	199	18,037	0
5101-00	57.	Welfare	0	32,651	761	33,713	262,786
5200	58.	HSS Public Authority	0	1,139	99	420	2,905
6201	59.	County Library	13,555	21,429	49	1,607	13,521
6301	60.	Bi-County Farm Advisor	1,536	2,718	0	787	0
7101	61.	Parks and Recreation	0	722	133	3,313	0
7201	62.	Community Memorial Museum	2,866	3,423	2	531	301
7203	63.	Vets Memorial Community Bldg	0	347	0	5,930	0
	64.A	Other Departments-1	179,057	243,846	7,262	44,505	10,662
	64.B	Other Departments-2	216,438	317,010	639	15,690	1,716
	65.	Non County Agencies	7,810	88,880	29,463	520	13,919
		<b>Total Allocation</b>	<b>762,410</b>	<b>1,251,112</b>	<b>43,780</b>	<b>246,865</b>	<b>755,742</b>

\* 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	Central Services	Other Costs	Total 14/15 Costs
			(\$)	(\$)	(\$)	(\$)	(\$)
1101	9.	Board of Supervisors	5,247	35,182	341	17,887	67,694
1105	10.	Clerk of the Board	2,021	4,711	178	2,670	15,868
1203	11.	Assessor	23,181	62,747	2,199	54,282	206,183
1204	12.	Revenue Collection	2,236	368	423	3,129	15,571
1502	13.	Elections	7,569	59,936	1,337	59,406	151,387
1600	14.	Sheriff-Communications	24,042	0	221	38,228	103,838
1702	15.	Water/Wastewater Facilities	1,075	0	4	1,173	(364)
1920	16.	Engineering Services	6,709	31,497	146	18,962	79,945
1922	17.	Water Resources	1,935	11,197	217	14,013	37,934
2103	18.	Sheriff's Court Bailiffs	6,709	0	0	14	17,921
2106	19.	Public Defender	1,118	0	0	352	5,566
2112	20.	Consolidated Courts	0	0	0	243	2,183
2125	21.	District Attorney	0	48,103	0	84,169	154,151
2125-01	22.	DA-Criminal Division	22,278	0	1,652	11,463	79,723
2125-02	23.	DA-Child Abduction/Recovery	0	0	0	0	0
2125-03	24.	DA-Victim/Witness Assistance	2,236	0	539	10	6,991
2125-04	25.	DA-Spousal Abuser Prosecute	0	0	0	0	0
2125-05	26.	DA-Statutory Rape Vert Prosecute	0	0	0	0	0
2201	27.	Sheriff-Coroner	54,863	211,314	2,242	174,161	630,548
2205	28.	Sheriff-Boat Patrol	3,312	0	0	760	9,776
2208	29.	Sheriff-Live Oak Contract	10,537	0	0	75	29,873
2301	30.	Sheriff-County Jail	70,275	306,297	1,394	203,219	713,377
2302	31.	Anti-Drug Abuse Enforcement	0	0	0	0	0
2304	32.	Probation	49,889	60,151	1,633	71,085	312,858
2401	33.	Emergency Services	1,032	8,885	25	8,926	34,053
2402	34.	Fire Services Administration	1,290	1,188	0	3,776	14,473
2601	35.	Agricultural Commissioner	23,052	51,582	826	50,162	176,998
2706	36.	Recorder	5,591	23,070	1,854	26,660	77,616
2709	37.	Pub. Guardian/Conservator	4,043	1,655	97	1,572	61,277
2710	38.	County Clerk	1,118	9,958	641	2,367	23,642
2721	39.	Development Services	8,032	22,124	1,159	16,231	133,313
2724-24	40.	Planning & Building	5,376	15,596	341	13,996	96,822
2724-31	41.	Community Services Building Inspectic	4,516	7,338	315	3,998	25,118
2725	42.	Environmental Health	5,505	11,809	320	10,233	38,891
2726	43.	Animal Control	3,398	463	5	4,670	14,353
2727	44.	CUPA	0	0	60	1,782	1,984
3100	45.	Road	23,869	28,726	146	9,186	118,347
3200	46.	County Airport	43	1,131	2	34	2,330
3300	47.	Transportation Development	0	0	0	8	46
4102-00	48.	Mental Health	0	531,033	0	31,941	639,117
4103-10	49.	Health	10,666	238,118	1,666	71,922	378,670
4104-00	50.	Mental Health Service Act	1,161	389	0	366	4,482
4120-00	51.	Human Services Admin	4,387	3,440	0	1,756	30,875
4580	52.	Fleet Management ISF	5,204	18,269	116	2,010	62,349
4581	53.	Information Technology ISF	16,988	49,762	197	26,205	182,542
4590	54.	Liability Insurance ISF	0	0	0	38	4,559
4591	55.	Workers' Comp. Ins. ISF	1,290	0	62	75	23,450
5000	56.	Trial Court Agency	0	18,741	7,059	4,726	61,653
5101-00	57.	Welfare	0	287,323	14,278	18,752	650,263
5200	58.	IHSS Public Authority	0	0	397	121	5,081
6201	59.	County Library	19,741	141,142	995	76,109	288,148
6301	60.	Bi-County Farm Advisor	2,236	26,191	1,049	6,894	41,411
7101	61.	Parks and Recreation	0	190,802	192	8,879	204,041
7201	62.	Community Memorial Museum	4,172	49,996	293	28,790	90,372
7203	63.	Vets Memorial Community Bldg	0	123,348	33	24,911	154,569
64.A	Other Departments-1		183,833	56,309	7,437	23,276	756,187
64.B	Other Departments-2		265,209	21,945	1,528	10,375	850,550
65.	Non County Agencies		3,198	2,160	397	0	146,347
<b>Total Allocation</b>			<b>900,987</b>	<b>2,773,997</b>	<b>64,017</b>	<b>1,246,046</b>	<b>8,034,955</b>

Exhibit 2C.1 Sutter County Countywide Cost Plan Summary, Year Ended June 30, 2015

Other Departments-1		Allocation from Service Departments/Other Cost Centers				
Dept. No.	Department Name	County	Auditor-	Treasurer-	General	County
		Administrator	Controller	Tax Collector	Services	Counsel
		(\$)	(\$)	(\$)	(\$)	(\$)
0112	64.01 Child Supp Serv Reimb/Adjustment	21,174	31,324	87	10,186	6,484
0140	64.02 County Local Revenue Fund	0	2,263	602	0	0
0153	64.03 COPS 2011-2012	0	0	0	0	0
0177	64.04 CCPIF SB 678	0	158	208	0	0
0184	64.05 Sheriff Inmate Welfare	1,506	4,190	61	241	0
0252	64.06 Emergency Medical Service	0	573	104	0	0
0253	64.07 RLF CDBG Housing Rehabilitation	0	(0)	42	0	0
0279	64.08 Criminal Lab Analysis Fee	0	0	0	0	0
0284	64.09 CDBG Housing Rehab 04-STB	0	0	15	0	0
0289	64.10 EDBG PI Fund	21,272	8,087	164	0	0
0301	64.11 County Service Area G	0	-90	11	0	0
0305	64.12 County Service Area F	13,466	28,664	125	2,235	0
0309	64.13 County Service Area C	0	1,493	156	50	0
0311	64.14 County Service Area D	0	1,632	158	50	0
0320	64.15 Sutter County Water Agency	0	269	285	0	0
0321	64.16 Lo Canal Operations & Maintenance	0	6	34	0	0
0326	64.17 County Water Zone #4	0	0	52	0	0
0327	64.18 County Water Zone #5	0	0	123	0	0
0329	64.19 County Water Zone #7	0	0	38	0	0
0330	64.20 County Water Zone #8	0	5	3	0	0
0340	64.21 Co Consolid St Lighting District	0	397	235	0	0
0360	64.22 El Cerrito Drain District	0	74	(0)	0	0
0395	64.23 Rio Ramaza Comm, Serv District	0	237	35	138	0
1103	64.24 Non-Departmental Expense	0	2,373	2	603	0
1209	64.25 General Revenues	0	5	4,480	0	0
1601	64.26 Plant Acquisition	0	743	149	503	0
1911	64.27 General Insurance & Bonds	0	442	0	0	0
1923	64.28 Flood Control	0	126	0	0	0
2104	64.29 Grand Jury	0	2,438	0	465	4,197
2109	64.30 Trial Court Funding	0	49	0	0	0
2125-06	64.31 DA-Violence Agnst Wmen Vrt Prosed	0	0	0	0	0
2125-72	64.32 Local Community Correction Acc	768	1,550	0	0	0
2202	64.33 Nat 5-Sheriff	768	905	52	0	0
2303	64.34 Delinquency Prevention Commiss'n	0	28	0	21	0
2309	64.35 Bi-County Juvenile Hall	25,926	77	0	0	0
2703	64.36 Fish & Game Propagation	0	208	8	15,275	0
2711	64.37 Domestic Violence Centers	0	11	0	0	0
2723	64.38 Community Serv-County Contrib LAFCCO	0	0	0	0	0
2724-29	64.39 Comm Svc Planning- Reigo Road	0	0	0	0	0
3000	64.40 Urban Area Resident .St Lighting	0	264	55	0	0
4102-01	64.41 Mental Health-Admin Support	23,094	34,039	0	9,704	0
4102-02	64.42 Mental Health-Homeless Mgt	0	48	0	0	0
4102-03	64.43 Mental Health-Crisis Clinic	11,252	15,319	0	121	0
4102-07	64.44 Mental Health-Inpatient	30,713	42,922	0	2,370	0
4102-08	64.45 Mental Health-Managed Care	0	1,193	0	0	0
4102-09	64.46 Mental Health-IMD/SNF Facilities	0	116	0	121	0
4102-10	64.47 Mental Health-Non IMD	0	25	0	80	0
4102-12	64.48 Mental Health-Day Treatment/Adult	0	14	0	60	0
4102-13	64.49 Mental Health-Juvenile Hall/Jail	30	330	0	0	0
4102-14	64.50 Mental Health-Homeless Mentally Ill	0	66	0	0	0
4102-16	64.51 Mental Health-Conditional Release Prgm	768	2,649	0	0	0
4102-16	64.52 Mental Health-Outpatient/Adult	8,948	17,104	0	121	0
4102-17	64.53 Mental Health-Outpatient/Child	6,763	16,131	0	1,344	0
4102-19	64.54 Mental Health-Children's IEP Svcs	0	6	0	0	0
4102-20	64.55 Mental Health-Advocacy	0	144	0	0	0
4102-22	64.56 Mental Health-Camp Slinger	768	1,386	0	0	0
4102-25	64.57 Mental Health-Systems of Care Children	0	1	0	0	0
4102-26	64.58 Mental Health-Sutter County BF	1,536	2,133	0	0	0
4102-28	64.59 Mental Health-Sutter CW MH	0	136	0	0	0
4102-29	64.60 Mental Health-Yuba County BF	1,477	2,238	0	0	0
4102-31	64.61 Mental Health-CSS/Admin Sup	0	195	0	0	0
4102-32	64.62 Mental Health-CSOC Adult Prgm	0	203	0	0	0
4102-34	64.63 Mental Health-Victor Community	0	115	0	0	0
4102-35	64.64 Mental Health-CSS/Direct/Case Svcs	827	2,356	0	0	0
4102-41	64.65 Mental Health-Alcohol Admin	0	351	0	0	0
4102-42	64.66 Mental Health-Prevention	1,063	2,259	0	104	0
4102-44	64.67 Mental Health-Safe & Drug Free Schls	0	0	0	0	0
4102-46	64.68 Mental Health-Sutter Co CW D/A	768	1,066	0	0	0
4102-49	64.69 Mental Health-Yuba County CW D/A	0	114	0	0	0
4102-50	64.70 Mental Health-Drug Outpatient	2,067	5,453	0	302	0
4102-52	64.71 Mental Health-Drug/Outreach	0	1	0	0	0
4102-53	64.72 Mental Health-Drug & Alcohol Juv	0	95	0	0	0
4102-54	64.73 Mental Health-First Steps	4,105	5,934	0	434	0
<b>Total Other Departments-1</b>		<b>179,057</b>	<b>243,846</b>	<b>7,262</b>	<b>44,505</b>	<b>10,562</b>

Exhibit 2C.1 Sutter County Countywide Cost Plan Summary, Year Ended June 30, 2015

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 (\$)
4102-58	64.74 Mental Health-Drug Court SC	768	1,507	0	60	0
4102-58	64.75 Mental Health-Yuba County	0	298	0	0	0
4102-65	64.76 Mental Health-UR/QI Programs	2,746	4,828	0	241	0
4102-68	64.77 Mental Health-Drug Medi-Cal	0	99	465	0	0
4102-72	64.78 Mental Health-Local Comm Corr	2,038	2,132	0	0	0
4102-80	64.79 Mental Health-SB678	768	910	0	0	0
4102-81	64.80 Mental Health-Juvenile Probation	709	852	0	0	0
4103-12	64.81 Health-Children & Family	768	1,187	0	422	0
4103-15	64.82 Health-Vital Statistics	0	202	0	0	0
4103-20	64.83 Health-CCS	4,134	5,629	0	241	0
4103-21	64.84 Health-WIC Farmer's Market	0	15	0	0	0
4103-26	64.85 Health-MCH	738	1,026	0	60	0
4103-29	64.86 Health-Foster Care	384	1,070	0	0	0
4103-30	64.87 Health-Nursing Admin	827	1,722	0	121	0
4103-31	64.88 Health-CHDP	2,963	3,610	0	121	0
4103-33	64.89 Health-CMSP Local Health Conn	0	0	0	0	0
4103-35	64.90 Health-Field Nursing	0	380	0	0	0
4103-36	64.91 Health-Bioterrorism	768	1,720	0	543	0
4103-37	64.92 Health-Pandemic Flu Preparedness	0	450	0	1,425	0
4103-38	64.93 Health-Acute Communicable Dis	2,587	4,195	0	0	0
4103-39	64.94 Health-Immunization Grant	591	582	0	0	0
4103-40	64.95 Health-WIC Nutrition	8,446	11,357	0	800	0
4103-43	64.96 Health-Homeand Security Grant	0	118	0	241	0
4103-45	64.97 Health-WIC Breast Feeding P	0	501	0	0	0
4103-50	64.98 Health-Laboratory	2,067	2,676	0	60	0
4103-51	64.99 Health-AIDS Surveillance	0	28	0	0	0
4103-53	64.100 Health-Tuberculosis	473	712	0	0	0
4103-54	64.101 Health-Chlamydia	0	93	0	0	0
4103-55	64.102 Health-Lead Poisoning	0	155	0	0	0
4103-56	64.103 Health-ST Tuberculosis Grant	0	282	0	0	0
4103-57	64.104 Health-ST Medi-Cal Outreach	0	247	0	0	0
4103-60	64.105 Health-Health Education	1,536	1,752	0	422	0
4103-62	64.106 Health-Non-Hlth Dept Immunization	0	5	0	0	0
4103-65	64.107 Health-Community Chronic Disease	0	340	0	0	0
4103-68	64.108 Health-Supp Nutritional Asst Prog Ed	2,067	3,613	0	1,387	0
4103-67	64.109 Health-Supp Nutr Asst Prgm ED-CWD	738	973	0	181	0
4103-68	64.110 Health-Ebola Supplemental	0	1	0	0	0
4103-78	64.111 Health-Injury Prevention	0	73	0	0	0
4103-81	64.112 Health-Public Health Clinic	1,536	2,200	0	181	0
4103-82	64.113 Health-Contract Services	0	0	0	0	0
4103-99	64.114 Health-Tobacco Control	768	1,527	0	241	0
4104-01	64.115 MHSA-Children's Sed Full Svc Part	2,303	5,716	0	186	0
4104-02	64.116 MHSA-Urgent Services	1,638	3,011	0	0	0
4104-03	64.117 MHSA-Transition Age Youth FSP	4,807	8,958	0	224	0
4104-04	64.118 MHSA-Adult and Older Adult FSP	1,850	4,326	0	465	0
4104-05	64.119 MHSA-Older Adult Mobile Outreach	768	2,236	0	0	0
4104-06	64.120 MHSA-Ethnic Outreach Services	3,898	7,790	0	121	0
4104-07	64.121 MHSA-Housing Program	0	0	0	0	0
4104-08	64.122 MHSA-Wellness & Recover Adult	5,611	10,115	0	208	0
4104-09	64.123 MHSA-Adult Urgent Services	3,514	6,722	0	181	0
4104-10	64.124 MHSA-Therapeutic Services	6,753	11,353	0	444	0
4104-12	64.125 MHSA-Community Prev Team	2,835	6,879	0	547	0
4104-14	64.126 MHSA-MHSA IT Proj	0	359	0	0	0
4104-15	64.127 MHSA-Work Educ & Training	0	361	0	0	0
4104-17	64.128 MHSA-Administrative	0	12	0	1,425	0
4107	64.129 Mental Health-County Share	0	0	0	0	0
4120-93	64.130 Human Services-Security & Compliance	0	89	0	0	0
4134-00	64.131 Jail Medical	12,108	19,079	0	3,621	1,668
4134-72	64.132 Jail Medical-LCC	1,538	2,926	0	0	0
4400	64.133 Sutter Co Waterworks District #1	0	1,081	174	243	48
4934	64.134 Public Admin Escheatment	0	0	0	0	0
5101-05	64.135 Welfare-Social Workers Empty	17,630	24,700	0	0	0
5101-10	64.136 Welfare-Admin Support	17,512	24,362	0	0	0
5101-15	64.137 Welfare-Non-Welfare Admin Svcs	1,565	2,105	0	0	0
5101-20	64.138 Welfare-Social Services	20,849	29,034	0	0	0
5101-30	64.139 Welfare-Eligibility & Nonservices	57,882	88,429	0	0	0
5101-35	64.140 Welfare-Welfare Fraud	768	1,087	0	0	0
5101-40	64.141 Welfare-Clerical Support	12,935	14,467	0	0	0
5206	64.142 TANF-Foster Care	0	258	0	0	0
5211	64.143 Delinquent Tax Sales Trust Fund	0	33	0	0	0
5601	64.144 Veterans Service Officer	0	11	0	0	0
6201-35	64.145 Library-Literacy Prg	0	313	0	82	0
7202	64.146 Subsidy Requests Organizations	0	22	0	0	0
7204	64.147 Etl Hall	0	131	0	1,194	0
<b>Total Other Departments-2</b>		<b>216,438</b>	<b>317,010</b>	<b>639</b>	<b>15,690</b>	<b>1,716</b>

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 Resources (\$)	Building Maintenance (\$)	Central Services (\$)	Other Costs (\$)	Total 14/15 Costs (\$)
0112	64.01 Child Supp Serv Reimb/Adjustment	22,639	41,888	3,404	420	137,567
0140	64.02 County Local Revenue Fund	0	0	0	30	2,885
0153	64.03 COPS 2011-2012	0	0	0	0	0
0177	64.04 CCPIF SB 678	0	0	0	3	369
0184	64.05 Sheriff Inmate Welfare	2,193	0	0	246	8,437
0252	64.06 Emergency Medical Service	0	0	0	9	686
0253	64.07 RLF CDBG Housing Rehabilitation	0	0	0	0	42
0279	64.08 Criminal Lab Analysis Fee	0	0	0	0	0
0284	64.09 CDBG Housing Rehab 04-STB	0	0	0	0	15
0289	64.10 EDBG PI Fund	0	0	0	7	29,540
0301	64.11 County Service Area G	0	0	0	3	105
0305	64.12 County Service Area F	19,612	10,618	166	1,562	76,447
0309	64.13 County Service Area C	0	0	0	230	1,929
0311	64.14 County Service Area D	0	0	0	218	2,057
0320	64.15 Sutter County Water Agency	0	0	0	2	556
0321	64.16 Lo Canal Operations & Maintenance	0	0	0	1	41
0326	64.17 County Water Zone #4	0	0	0	0	52
0327	64.18 County Water Zone #5	0	0	0	0	123
0329	64.19 County Water Zone #7	0	0	0	0	38
0330	64.20 County Water Zone #6	0	0	0	1	10
0340	64.21 Co Consol'd St Lighting District	0	0	0	15	647
0390	64.22 El Cerrito Drain District	0	0	0	0	74
0395	64.23 Rio Ramaza Comm. Serv District	0	0	2	17	429
1103	64.24 Non-Departmental Expense	0	3,791	0	6,932	13,701
1209	64.25 General Revenues	0	0	0	1	4,466
1801	64.26 Plant Acquisition	0	0	0	64	1,458
1911	64.27 General Insurance & Bonds	0	0	0	1	444
1923	64.28 Flood Control	0	0	0	26	152
2104	64.29 Grand Jury	0	12	182	467	7,762
2109	64.30 Trial Court Funding	0	0	0	10	60
2125-06	64.31 DA-Violence Agnst Wmen Vrt Prosed	0	0	0	0	0
2125-72	64.32 Local Community Correction Acc	1,118	0	0	1	3,437
2202	64.33 Net 5-Sheriff	1,118	0	0	1	2,844
2303	64.34 Delinquency Prevention Commis'n	0	0	8	6	64
2309	64.35 Bi-County Juvenile Hall	0	0	0	8,108	34,111
2703	64.36 Fish & Game Propagation	0	0	29	33	15,552
2711	64.37 Domestic Violence Centers	0	0	0	2	13
2723	64.38 Community Serv-County Contrib LAFCO	0	0	0	0	0
2724-29	64.39 Comm Svc Planning- Reigo Road	0	0	0	0	0
3000	64.40 Urban Area Resident St Lighting	0	0	0	15	334
4102-01	64.41 Mental Health-Admin Support	33,632	0	2,912	760	104,142
4102-02	64.42 Mental Health-Homeless Mgt	0	0	0	1	48
4102-03	64.43 Mental Health-Crisis Clinic	16,386	0	0	323	43,401
4102-07	64.44 Mental Health-Inpatient	44,728	0	281	792	121,805
4102-08	64.45 Mental Health-Managed Care	0	0	0	214	1,407
4102-09	64.46 Mental Health-IMD/SNF Facilities	0	0	0	24	281
4102-10	64.47 Mental Health-Non IMD	0	0	0	1	86
4102-12	64.48 Mental Health-Day Treatment/Adult	0	0	0	2	76
4102-13	64.49 Mental Health-Juvenile Hall/Jail	43	0	0	2	404
4102-14	64.50 Mental Health-Homeless Mentally Ill	0	0	0	14	80
4102-15	64.51 Mental Health-Conditional Release Prgm	1,118	0	0	267	4,802
4102-16	64.52 Mental Health-Outpatient/Adult	13,031	0	0	675	39,879
4102-17	64.53 Mental Health-Outpatient/Child	9,849	0	199	606	34,892
4102-19	64.54 Mental Health-Children's IEP Svcs	0	0	0	1	7
4102-20	64.55 Mental Health-Advocacy	0	0	0	30	173
4102-22	64.56 Mental Health-Camp Singer	1,118	0	0	17	3,289
4102-25	64.57 Mental Health-Systems of Care Children	0	0	0	0	1
4102-26	64.58 Mental Health-Sutter County BF	2,236	0	0	14	5,919
4102-28	64.59 Mental Health-Sutter CW, MH	0	0	0	0	136
4102-29	64.60 Mental Health-Yuba County BF	2,150	0	0	17	5,882
4102-31	64.61 Mental Health-CSS/Admin Sup	0	0	0	3	200
4102-32	64.62 Mental Health-CSSC Adult Prgm	0	0	0	42	245
4102-34	64.63 Mental Health-Victor Community	0	0	0	24	139
4102-35	64.64 Mental Health-CSS/Direct/Case Svcs	1,204	0	0	216	4,603
4102-41	64.65 Mental Health-Alcohol Admin	0	0	0	2	353
4102-42	64.65 Mental Health-Prevention	1,548	0	62	142	5,188
4102-44	64.67 Mental Health-Safe & Drug Free Schls	0	0	0	0	0
4102-48	64.68 Mental Health-Sutter Co CW D/A	1,118	0	0	16	2,970
4102-49	64.69 Mental Health-Yuba County CW D/A	0	0	0	23	137
4102-50	64.70 Mental Health-Drug Outpatient	3,011	0	0	363	11,215
4102-52	64.71 Mental Health-Drug/Outreach	0	0	0	0	1
4102-53	64.72 Mental Health-Drug & Alcohol Juv	0	0	0	1	96
4102-54	64.73 Mental Health-First Steps	5,978	0	191	230	17,872
Total Other Departments-1		183,833	56,309	7,437	23,276	756,187



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 (\$)	Central Services (\$)	Other Costs (\$)	Total 14/15 Costs (\$)
4102-68	64.74	Mental Health-Drug Court SC	1,118	0	0	69	3,623
4102-69	64.75	Mental Health-Yuba County	0	0	0	41	337
4102-65	64.76	Mental Health-UR/QI Programs	4,000	0	0	272	12,087
4102-68	64.77	Mental Health-Drug Medi-Cal	0	0	0	21	584
4102-72	64.78	Mental Health-Local Comm Corr	2,968	0	0	3	7,141
4102-80	64.79	Mental Health-SB678	1,118	0	0	7	2,803
4102-81	64.80	Mental Health-Juvenile Probation	1,032	0	0	0	2,593
4103-12	64.81	Health-Children & Family	1,118	0	0	19	3,514
4103-15	64.82	Health-Vital Statistics	0	0	0	6	208
4103-20	64.83	Health-CCS	6,021	0	0	97	16,122
4103-21	64.84	Health-WIC Farmer's Market	0	0	0	0	15
4103-26	64.85	Health-MCH	1,075	0	0	22	2,922
4103-29	64.86	Health-Foster Care	559	0	0	21	2,034
4103-30	64.87	Health-Nursing Admin	1,204	0	0	27	3,901
4103-31	64.88	Health-CHDP	4,301	0	0	30	11,014
4103-33	64.89	Health-CMSFP Local Health Conn	0	0	0	0	0
4103-35	64.90	Health-Field Nursing	0	0	0	23	403
4103-36	64.91	Health-Bioterrorism	1,118	0	0	60	4,210
4103-37	64.92	Health-Pandemic Flu Preparedness	0	0	0	24	1,899
4103-38	64.93	Health-Acute Communicable Dis	3,914	0	0	35	10,832
4103-39	64.94	Health-Immunization Grant	860	0	0	2	2,035
4103-40	64.95	Health-WIC Nutrition	12,300	0	355	162	33,420
4103-43	64.96	Health-Homeland Security Grant	0	0	0	13	372
4103-46	64.97	Health-WIC Breast Feeding P	0	0	0	19	621
4103-50	64.98	Health-Laboratory	3,011	0	0	148	7,961
4103-51	64.99	Health-AIDS Surveillance	0	0	0	2	30
4103-53	64.100	Health-Tuberculosis	688	0	0	18	1,890
4103-54	64.101	Health-Chlamydia	0	0	0	2	95
4103-55	64.102	Health-Lead Poisoning	0	0	0	5	160
4103-56	64.103	Health-St Tuberculosis Grant	0	0	0	35	317
4103-57	64.104	Health-St. Medi-Cal Outreach	0	0	0	26	273
4103-60	64.105	Health-Health Education	2,236	0	0	32	5,978
4103-62	64.106	Health-Non-Hlth Dept Immunization	0	0	0	1	7
4103-65	64.107	Health-Community Chronic Disease	0	0	0	6	348
4103-66	64.108	Health-Supp Nutritional Assl Prog Ed	3,011	0	0	105	10,183
4103-67	64.109	Health-Supp Nutr Asst Prgm ED-CWD	1,075	0	0	31	2,998
4103-68	64.110	Health-Ebola Supplemental	0	0	0	0	1
4103-78	64.111	Health-Injury Prevention	0	0	0	3	76
4103-81	64.112	Health-Public Health Clinic	2,236	0	0	83	6,215
4103-82	64.113	Health-Contract Services	0	0	0	0	0
4103-99	64.114	Health-Tobacco Control	1,118	0	0	68	3,712
4104-01	64.115	MHSA-Children's Sed Full Svc Part	3,355	0	93	376	12,029
4104-02	64.116	MHSA-Urgent Services	2,236	0	0	220	7,003
4104-03	64.117	MHSA-Transition Age Youth FSP	6,709	0	150	431	21,078
4104-04	64.118	MHSA-Adult and Older Adult FSP	2,710	0	62	319	9,742
4104-05	64.119	MHSA-Older Adult Mobile Outreach	1,118	0	0	231	4,354
4104-06	64.120	MHSA-Ethnic Outreach Services	5,677	0	0	429	17,915
4104-07	64.121	MHSA-Housing Program	0	0	0	0	0
4104-08	64.122	MHSA-Wellness & Recover Adult	8,172	0	212	536	24,856
4104-09	64.123	MHSA-Adult Urgent Services	5,118	0	0	42	15,577
4104-10	64.124	MHSA-Therapeutic Services	9,849	0	119	342	28,899
4104-12	64.125	MHSA-Community Prev Team	4,129	0	93	498	14,981
4104-14	64.126	MHSA-MHSA IT Proj	0	0	0	52	411
4104-15	64.127	MHSA-Work Educ & Training	0	0	0	41	422
4104-17	64.128	MHSA-Administrative	0	0	0	1	1,438
4107	64.129	Mental Health-County Share	0	0	0	0	0
4120-93	64.130	Human Services-Security & Compliance	0	0	0	14	83
4134-00	64.131	Jail Medical	17,633	0	304	473	64,886
4134-72	64.132	Jail Medical-LCC	2,236	0	0	104	6,701
4400	64.133	Sutter Co Waterworks District #1	0	7,710	103	123	9,483
4934	64.134	Public Admin Escheatment	0	0	0	0	0
5101-05	64.135	Welfare-Social Workers Empry	18,850	0	0	0	81,181
5101-10	64.136	Welfare-Admin Support	18,724	0	0	15	80,613
5101-15	64.137	Welfare-Non-Welfare Admin Svcs	1,673	0	0	1	5,346
5101-20	64.138	Welfare-Social Services	22,292	0	0	34	72,209
5101-30	64.139	Welfare-Eligibility & Nonservices	61,887	0	0	6	188,204
5101-36	64.140	Welfare-Welfare Fraud	821	0	0	0	2,676
5101-40	64.141	Welfare-Clerical Support	13,830	0	0	1	41,233
5206	64.142	TANF-Foster Care	0	0	0	54	311
6211	64.143	Delinquent Tax Sales Trust Fund	0	0	0	7	40
6601	64.144	Veterans Service Officer	0	0	0	2	13
6201-35	64.145	Library-Literacy Prg	0	2,101	32	1,180	3,719
7202	64.146	Subsidy Requests Organizations	0	0	0	5	26
7204	64.147	Etit Hall	0	12,134	4	3,303	16,767
Total Other Departments-2			285,209	21,945	1,528	10,375	850,550

Exhibit 2C.2 Sutter County Countywide Cost Plan Summary, Year Ended June 30, 2016

Non County Agencies		Allocation from Service Departments/Other Cost Centers				
Fund No.	Fund Name	County Administrator	Auditor-Controllor	Treasurer-Tax Collector	General Services	County Counsel
		(\$)	(\$)	(\$)	(\$)	(\$)
5100	65.01 Children/Family Comm.	2,806	6,177	502	264	1,822
5116	65.02 DNA ID Prop 69 State	0	16	6	0	0
5121	65.03 Redevelopment Prop Tax Tr	0	16	14	0	0
5126	65.04 Yuba City Redevelopment	0	0	0	0	0
5193	65.05 Highland EST Improv Redemption	0	0	0	0	0
5195	65.06 Boyd Ranch/Stone Improv Redmpt	0	0	0	0	0
5203	65.07 Agency Collections Payable	0	269	0	0	0
5212	65.08 Local Transportation Tax	0	93	33	0	0
5215	65.09 Tax Collector's Trust	0	1,892	0	0	0
5218	65.10 Taxes	0	828	4,207	0	0
5219	65.11 In Lieu Tax Trust	0	22	0	0	0
5240	65.12 City of Live Oak	0	143	73	0	0
5241	65.13 City of Yuba City	0	148	268	0	0
5262	65.14 Sutter-Butte Flood Control	0	16	138	0	0
5263	65.15 Sac Area Flood Control	0	22	2	0	0
5265	65.16 FRAQMD	0	11	0	0	6,730
5267	65.17 Statewide Comm Infrastructure	0	11	1	0	0
5277	65.18 Narco	0	6,416	32	0	0
5280	65.19 Regional Waste Management	0	5	0	0	0
6401	65.20 Fairview Cemetery	0	3,095	2	0	0
6402	65.21 Live Oak Cemetery	0	5,743	137	0	0
6403	65.22 Meridian Cemetery Trust	0	0	1	0	0
6404	65.23 Nicolaus Cemetery	0	359	10	0	0
6405	65.24 Pleasant Grove Cemetery	0	437	22	0	0
6406	65.25 Sutter Cemetery	0	22,866	4,576	0	301
6415	65.26 Gilsizer County Drainage	0	7,407	494	187	2,099
6416	65.27 Live Oak Cemetery Spec Assess	0	258	0	0	0
6419	65.28 Meridian Fire District	0	55	50	0	0
6420	65.29 Sutter Basin Fire	0	1,165	10	0	0
6424	65.30 Levee Dist #1-Feather River	0	527	5	0	0
6426	65.31 Levee District #1	0	7,820	264	0	0
6427	65.32 Levee District #9	0	425	133	0	0
6428	65.33 Maintenance Area #3	0	85	1	0	0
6429	65.34 Maintenance Area #7 Zone 2	0	108	0	0	0
6430	65.35 Maintenance Area #7 Zone 3	0	16	0	0	0
6431	65.36 Maintenance Area #7 Zone 4	0	16	1	0	0
6434	65.37 Bear River Levee Maintenance	0	5	0	0	0
6435	65.38 Colusa Mosquito Abatement	0	16	0	0	0
6436	65.39 S-Y Mosquito & Vector Control	0	19,858	554	0	0
6437	65.40 Maintenance Area #16 Zone 1	0	108	0	0	0
6438	65.41 Maintenance Area #16 Zone 2	0	16	0	0	0
6439	65.42 Maintenance Area #16 Zone 3	0	16	0	0	0
6440	65.43 Maintenance Area #16 Zone 4	0	16	1	0	0
6449	65.44 Reclamation District #1000	0	16	4	0	0
6451	65.45 Reclamation District #70	0	88	68	0	0
6452	65.46 Reclamation District #777	0	11	28	0	0
6453	65.47 Reclamation District #817	0	16	0	0	0
6455	65.48 Reclamation District #1001	0	71	171	0	0
6456	65.49 Reclamation District #2054	0	11	47	0	0
6459	65.50 Reclamation District #2056	0	0	51	0	0
6460	65.51 Reclamation District #2103	0	0	0	0	0
6461	65.52 Reclamation District #1500	0	60	376	0	0
6462	65.53 Reclamation District #1660	0	49	53	0	0
6470	65.54 Sutter County Resource Conservtn	0	1,423	1	69	1,375
6471	65.55 LAFCO	5,004	294	25	0	(167)
6480	65.56 Butte Water District	0	16	2	0	0
6481	65.57 Feather Water District	0	16	14	0	0
6484	65.58 SCSD-90 Series A-Imprv Redempin	0	16	99	0	0
7561	65.59 Yuba City Unified CFD #1	0	0	0	0	0
7562	65.60 Woodland Unified	0	16	0	0	0
7565	65.61 Sutter Co Schools	0	0	16,983	0	0
7577	65.62 Yuba Community College	0	16	0	0	0
7601	65.63 E Nicolaus High 2000 Debt	0	11	0	0	0
7602	65.64 Woodland Unified Debt Ser	0	16	0	0	0
7607	65.65 Sutter High 2008 Bond Deb	0	27	0	0	0
7651	65.66 YC#99-1 Series C Bonds Db	0	38	0	0	0
7652	65.67 YC 2004-1 Meas K Bonds Deb	0	27	0	0	0
7654	65.68 Franklin Elem 2006 DBT Ser	0	27	0	0	0
7655	65.69 Yuba Comm. College Distr DS-A	0	16	0	0	0
7656	65.70 Yuba Comm. College Distr DS-B	0	16	0	0	0
7657	65.71 Yuba Comm College Distrb	0	16	0	0	0
7661	65.72 LO#04-1 Series A Bonds Db	0	44	0	0	0
NVBH	65.73 North Valley Beh Health	0	0	0	0	1,660
<b>Total Non County Agencies</b>		<b>7,810</b>	<b>88,880</b>	<b>29,463</b>	<b>520</b>	<b>13,919</b>

**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	Central Services	Other Costs	Total 14/15 Costs
		(\$)	(\$)	(\$)	(\$)	(\$)
5100	65.01 Children/Family Comm.	4,086	2,180	368	0	18,284
5116	65.02 DNA ID Prop 69 State	0	0	0	0	22
5121	65.03 Redevelopment Prop Tax Tr	0	0	0	0	30
5126	65.04 Yuba City Redevelopment	0	0	0	0	0
5193	65.05 Highland EST Improv Redempt	0	0	0	0	0
5195	65.06 Boyd Ranch/Stone Improv Redmpt	0	0	0	0	0
5203	65.07 Agency Collections Payable	0	0	0	0	269
5212	65.08 Local Transportation Tax	0	0	0	0	126
5215	65.09 Tax Collector's Trust	0	0	0	0	1,892
5218	65.10 Taxes	0	0	0	0	5,035
5219	65.11 In Lieu Tax Trust	0	0	0	0	22
5240	65.12 City of Live Oak	0	0	0	0	216
5241	65.13 City of Yuba City	0	0	0	0	416
5262	65.14 Sutter-Butte Flood Control	0	0	0	0	154
5263	65.15 Sac Area Flood Control	0	0	0	0	24
5265	65.16 FRAQMD	0	0	0	0	6,741
5267	65.17 Statewide Comm Infrastructure	0	0	0	0	12
5277	65.18 Narco	0	0	0	0	6,448
5280	65.19 Regional Waste Management	0	0	0	0	5
6401	65.20 Fairview Cemetery	0	0	0	0	3,097
6402	65.21 Live Oak Cemetery	0	0	0	0	5,880
6403	65.22 Meridian Cemetery Trust	0	0	0	0	1
6404	65.23 Nicolaus Cemetery	0	0	0	0	369
6405	65.24 Pleasant Grove Cemetery	0	0	0	0	460
6406	65.25 Sutter Cemetery	(406)	0	0	0	27,337
6415	65.26 Gilsizer County Drainage	(593)	0	2	0	9,597
6416	65.27 Live Oak Cemetery Spec Assess	0	0	0	0	258
6419	65.28 Meridian Fire District	0	0	0	0	104
6420	65.29 Sutter Basin Fire	0	0	0	0	1,175
6424	65.30 Levee Dist #1-Feather River	0	0	0	0	531
6426	65.31 Levee District #1	236	0	0	0	8,320
6427	65.32 Levee District #9	0	0	0	0	559
6428	65.33 Maintenance Area #3	0	0	0	0	86
6429	65.34 Maintenance Area #7 Zone 2	0	0	0	0	108
6430	65.35 Maintenance Area #7 Zone 3	0	0	0	0	17
6431	65.36 Maintenance Area #7 Zone 4	0	0	0	0	18
6434	65.37 Bear River Levee Maintenance	0	0	0	0	6
6435	65.38 Colusa Mosquito Abatement	0	0	0	0	17
6436	65.39 S-Y Mosquito & Vector Control	0	0	0	0	20,413
6437	65.40 Maintenance Area #16 Zone 1	0	0	0	0	109
6438	65.41 Maintenance Area #16 Zone 2	0	0	0	0	17
6439	65.42 Maintenance Area #16 Zone 3	0	0	0	0	17
6440	65.43 Maintenance Area #16 Zone 4	0	0	0	0	17
6449	65.44 Reclamation District #1000	0	0	0	0	21
6451	65.45 Reclamation District #70	(125)	0	0	0	31
6452	65.46 Reclamation District #777	0	0	0	0	39
6453	65.47 Reclamation District #817	0	0	0	0	17
6455	65.48 Reclamation District #1001	0	0	0	0	243
6458	65.49 Reclamation District #2054	0	0	0	0	58
6459	65.50 Reclamation District #2056	0	0	0	0	51
6460	65.51 Reclamation District #2103	0	0	0	0	0
6461	65.52 Reclamation District #1500	0	0	0	0	436
6462	65.53 Reclamation District #1860	0	0	0	0	102
6470	65.54 Sutter County Resource Conservtn	0	0	27	0	2,896
6471	65.55 LAFCO	0	0	0	0	5,156
6480	65.56 Butte Water District	0	0	0	0	19
6481	65.57 Feather Water District	0	0	0	0	31
6484	65.58 SCSD-90 Series A-Imprv Redemptn	0	0	0	0	115
7561	65.59 Yuba City Unified CFD #1	0	0	0	0	0
7562	65.60 Woodland Unified	0	0	0	0	16
7565	65.61 Sutter Co Schools	0	0	0	0	16,983
7577	65.62 Yuba Community College	0	0	0	0	16
7601	65.63 E Nicolaus High 2000 Debt	0	0	0	0	11
7602	65.64 Woodland Unified Debt Ser	0	0	0	0	16
7607	65.65 Sutter High 2008 Bond Deb	0	0	0	0	27
7651	65.66 YC#99-1 Series C Bonds Db	0	0	0	0	38
7652	65.67 YC 2004-1 Meas K Bonds Deb	0	0	0	0	27
7654	65.68 Franklin Elem 2006 DBT Ser	0	0	0	0	27
7655	65.69 Yuba Comm. College Distr DS-A	0	0	0	0	16
7656	65.70 Yuba Comm. College Distr DS-B	0	0	0	0	16
7657	65.71 Yuba Comm College Distrib	0	0	0	0	16
7661	65.72 LO#04-1 Series A Bonds Db	0	0	0	0	44
NVBH	65.73 North Valley Beh Health	0	0	0	0	1,660
<b>Total Non County Agencies</b>		<b>3,198</b>	<b>2,160</b>	<b>397</b>	<b>0</b>	<b>146,347</b>