

COUNTY OF SUTTER
COUNTYWIDE COST ALLOCATION PLAN
FISCAL YEAR 2009-2010



Actual Cost Allocation as of June 30, 2008

Estimated Cost Allocation for Use in Fiscal Year 2009-2010

January 8, 2009

OFFICE OF THE AUDITOR-CONTROLLER

463 SECOND STREET

YUBA CITY, CALIFORNIA 95991

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COUNTYWIDE COST ALLOCATION PLAN,

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COUNTY OF SUTTER

CERTIFICATION OF COST ALLOCATION PLAN

FISCAL YEAR 2009-2010

Actual Cost Allocation for the Year Ended June 30, 2008

Estimated Cost Allocation for Use in the 2009-2010 Fiscal Year

This is to certify that I have reviewed the cost allocation plan submitted herewith and, except for the Information Technology Department compliance issues discussed on page 1.5, to the best of my knowledge and belief:

- (1) Costs in this proposal dated January 8, 2009 to establish cost allocations or billings for the fiscal year 2007-2008 are allowable, in accordance with the requirements of OMB Circular A-87, "Cost Principles for State, Local and Indian and Tribal Governments" and the federal awards to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.
- (2) Costs included in this proposal are properly allocable to federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the awards to which they are allocated, in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

I declare that the foregoing is true and correct.

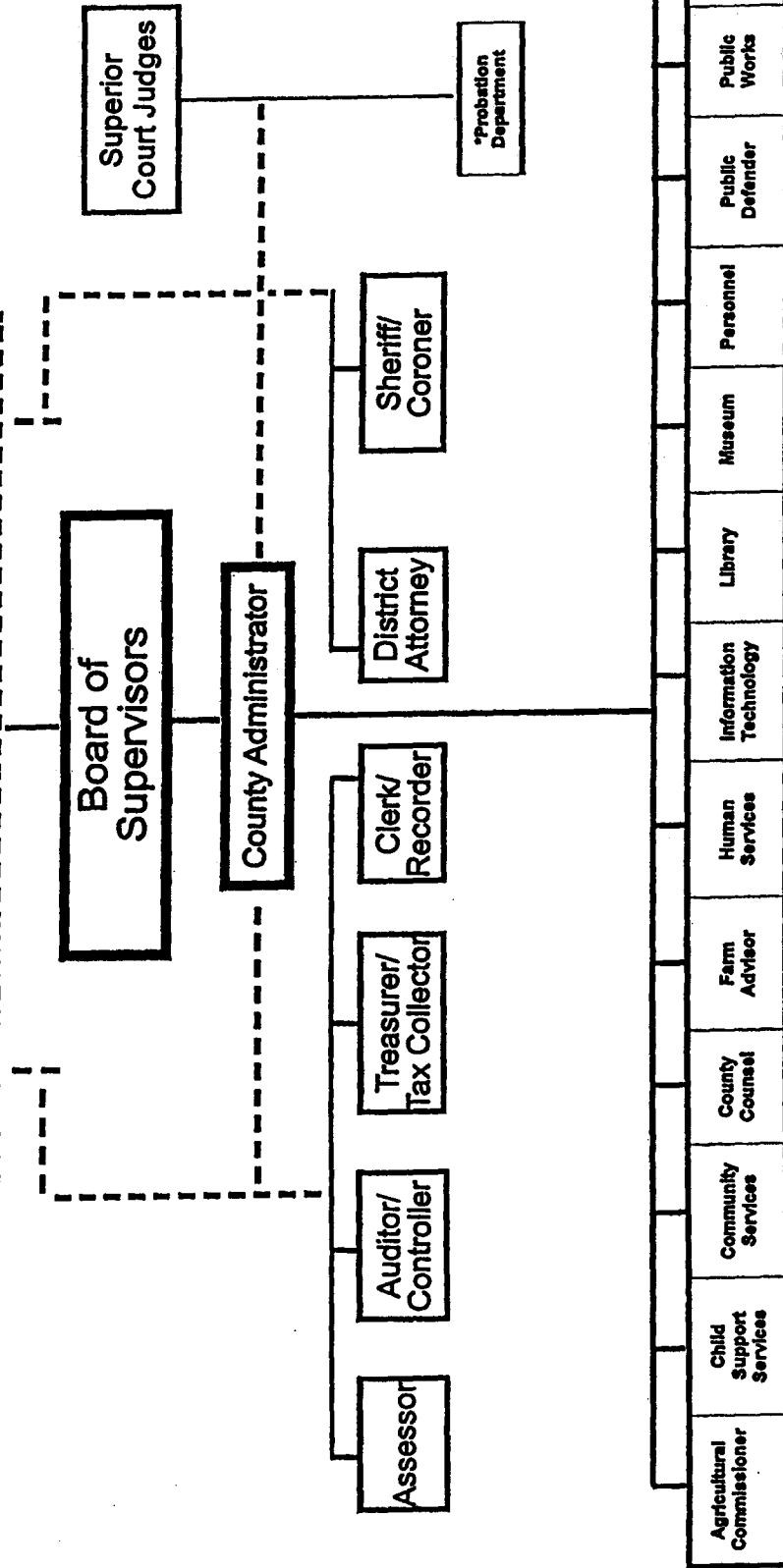


Robert E. Stark, CPA
Auditor-Controller

Date 1-8-09

Sutter County Organizational Chart

Sutter County Electorate



— Solid line indicates direct responsibility.
 - - - - - Dotted line indicates that, while elected officials are responsible only to the electorate for the operations of the department, the Board of Supervisors and County Administrator have authority over budget, personnel and general administrative control.

*The Probation Department is a county agency, subject to county rules/regulations and budget controls. However, the Chief Probation Officer is appointed by the Superior Court, which is now a non-county agency.

COUNTY OF SUTTER
COUNTYWIDE COST ALLOCATION PLAN
ACTUAL COST ALLOCATION FOR THE YEAR ENDED JUNE 30, 2008
ESTIMATED COST ALLOCATION FOR USE IN THE 2009-2010 FISCAL YEAR

General Comments

This function of this plan is to allocate costs incurred by County service departments to operating departments. Service department costs are recorded in the plan from the appropriations ledger as EXPENDITURES PER LEDGER (Exhibit 5A.). Interfund and intrafund revenues are subtracted from this total to determine COSTS PER LEDGER. Other costs and allocations (explained in Exhibit 5A.) are added or subtracted to determine TOTAL DEPARTMENTAL COSTS. Costs not allowed are subtracted to arrive at a net amount, TOTAL ALLOWABLE COSTS, which is carried forward to each department's allocation schedule. The service departments are listed below with descriptions of the services provided by each department.

County Administrator

The County Administrative Officer (CAO) provides staff services to the Board of Supervisors. The CAO's duties are delineated in the Codification of Sutter County Ordinances and generally include the coordination of County offices and administration of the County's day-to-day affairs. Functions deemed to be a service to other departments for cost plan purposes include preparation of the proposed budget, administration of the final budget, departmental assistance, and administration of the County personnel program. Allowable costs include budgeting and personnel administration. Allocation of costs is based on number of employees per department and directly identified percentages of time based on time sheet documentation provided to the Auditor's office. Unallowable costs are related to general administration of the County.

Auditor-Controller

The Auditor-Controller, an elected official, is the chief accounting officer for the County. The Auditor's department is responsible for maintaining the fiscal records for the County and special districts governed by the Board of Supervisors according to authority set forth in the Government Code. The Auditor-Controller's function is to oversee accounting procedures and audit County departments, with an emphasis on internal control, economy, and efficiency. Functions include compilation of the final budget; accounting for County payments and receipts; auditing funds of the County whether held in the County treasury or by outside agents; payroll administration; cost accounting; property tax assessment roll maintenance; accounting for various types of benefit assessments, special assessments, and bonds; audit management of special districts; issuance of warrants to vendors, welfare and child support recipients; accounting for Courts; and preparation of various financial reports to State and Federal agencies. These functions are categorized in the cost plan as Budgeting; Cost Plan; Departmental Accounting; Payroll Accounting; Claims Accounting; and Direct Identified. Allocation bases are figured on Adjusted Expenditures; number of employees per department; number of warrants produced for each department and time sheet documentation completed by Auditor's office personnel. Allowable costs include budgeting, cost plan, departmental, payroll, courts accounting, claims, and welfare. Unallowable costs include general government and property tax accounting.

Treasurer-Tax Collector

The Treasurer-Tax Collector is responsible for managing the County treasury and the property tax collection system. The Tax Collector also provides direction for the Office of Revenue and Collection. Responsibilities include receipt, disbursement and investment of funds for the County, special districts, and school districts. The function deemed to be a service to other County departments in the cost plan is warrant handling categorized as Vendor, Payroll and Other Warrants. Allocation is based on number of warrants handled for each department, number of employees per department receiving service and time sheet documentation submitted to the Auditor's office. Allowable costs for the Treasurer's office include vendor, payroll and welfare warrant costs. Unallowable costs are taxes and other general government.

Purchasing

The Purchasing Department is a division of Public Works General Services Division and provides centralized purchasing functions for the county and other governmental agencies. The functions deemed of service to other

county departments are Purchasing, Telecommunications, and Fixed Assets. Costs are allocated utilizing direct hours for general Purchasing functions, Telecommunications, and Fixed Assets acquisition as allocation bases along with timesheet documentation submitted to the Auditor's office.

County Counsel

The County Counsel serves as the chief civil law lawyer for the County in accordance with the duties prescribed by State and local ordinance. County Counsel attends all meetings of the Board of Supervisors, the County Planning Commission, the Local Agency Formation Commission (LAFCO), and the Assessment Appeals Board. County Counsel represents the Public Guardian in establishing and renewing conservatorship and the Child Protective Services Division of the Human Services Department in juvenile court proceedings. The department provides legal opinions to County departments and special districts. Allowable costs for the department are services to County departments. Unallowable costs are County Liability services performed for the County. Costs are allocated to County departments based on percentage of salary for services rendered calculated from time sheet documents submitted to the Auditor's office. Special districts and other government agencies are charged an hourly rate.

Personnel

The Personnel Department is responsible for all County personnel functions including labor relations; recruitment and certification for selection; review of and compliance with non-discrimination laws; health insurance and benefit administration; classification and salary analysis; administration of personnel rules and regulations; deferred compensation administration; unemployment insurance administration; risk management; and a variety of other compliance programs relating to personnel which are mandated by law. Costs are allocated to County departments based on the number of employees assigned to each department. Personnel Department provides benefit administration to special districts and other services to government agencies billed at an hourly rate.

Building Maintenance

Building Maintenance is a division of the Public Works Department. The Building Maintenance Department is responsible for maintaining all of the County's facilities including property repairs and alterations; custodial services; landscaping and grounds; and the general servicing of equipment. Functional areas in the cost plan are Maintenance, Grounds, Custodial, Administrative and Direct Salaries. Allocations of costs are Direct Identified costs based on time sheet documentation provided to the Auditor's office by the department and actual costs.

Central Services

Central Services is responsible for providing mail and printing and copying services to County departments. The Central Services Department is a division of the Public Works Department General Services Division. Postal costs for each County department are billed monthly by the Central Services Department. Mail services include collection of U.S. mail from the U.S. Post Office, sorting U.S. mail by department, and delivery of U.S. mail and interdepartmental correspondence to all County departments. Mail service costs are allocated by Postage Direct Identified billings and time sheet documentation provided to the Auditor's office. The Printing function is responsible for the printing needs of County departments. Printing service is also provided to other governmental agencies. Printing costs are directly billed to each department receiving service by the Central Services Department. The hourly billing rates for printing are prepared utilizing time sheet documentation and actual costs. Allocation of overhead costs for printing is based on Direct Identified billings. Copy Services are available and costs are billed based on cost of paper and hourly rates. The second allocation for Copy Services is based on the number of copies per department and time sheet documentation. Central Services is also responsible for overseeing the maintenance of the various photocopiers leased by the County. Copier Leases/Supplies allocation base is Direct Identified billings prepared by the Central Services Department from actual costs for copier equipment rental and supplies. Overhead costs for this function are allocated utilizing time sheet documentation provided to the Auditor's office and distributed on a per copy basis. This department will be completely dissolved in fiscal year 2008-2009. Mail service has moved to purchasing in fiscal year 2008-2009 and print, copy, binding, paper, supplies and copier requests will be moved to purchasing in fiscal year 2009-2010.

Other Costs

Costs which are not identified with any of the service departments listed above but are eligible for allocation are categorized as Other Costs. These include Building Use Allowance, Equipment Use Allowance, Insurance, External Audit Costs, and Post Retirement Health Benefits.

Building Use Allowance-The Building Allowance is a method of providing compensation for the use of buildings and improvements in lieu of depreciation. The allowance is computed at an annual rate of two percent (2%, 50-year life)

of acquisition cost.

Equipment Use Allowance-The Equipment Use Allowance is a method of providing compensation for the use of equipment in lieu of depreciation. The allowance is computed at an annual rate of six and two-thirds percent (6 2/3%, 15-year life) of acquisition cost. The fixed asset threshold is \$5,000; all other items are expensed.

Utility Allocation-The Utility Allocation is a method of providing compensation for the use of electricity, water, and rental toilets. The allocation is based on building usage and building occupation by square footage.

Insurance-Sutter County is self-insured for general, automobile, and umbrella liability insurance coverage. The County participates in a pooled primary self-insurance program for Worker's Compensation. The County purchases malpractice, contractors' equipment, property, employees' bond, vehicle physical damage on lease-purchased fire trucks, and airport liability insurances.

External Audit-The External Audit is performed for the County by an independent auditing firm on an annual basis. The allocation of the independent auditor's charges is based on the number of warrants produced for each department in the County and any Direct Identified charges to departments as billed by the auditing firm.

Internal Service Funds (ISF)

Sutter County has four Internal Service Funds:

Fleet Management

Information Technology

Liability Insurance

Workers' Compensation Insurance

Fleet Management provides preventative maintenance, repairs and management services for all County vehicles and equipment. The fund is operated by the Fleet division of the Public Works Department. The principal user of Fleet Management's services is the Road Department. Services are also provided to other local agencies or municipalities. Fleet Management's billing system directly charges user departments for their share of labor, parts and overhead.

The Information Technology department is responsible for the overall management of computer hardware and software, feasibility and evaluation studies necessary for acquisition of potential new applications, system development activities, computer operations activities, and micro computer related activities. Service provided includes: the processing of County accounting ledgers, payroll warrants, maintenance of the accounting systems, preparation of the tax assessment roll and printing of tax bills, tax apportionments, inventory control of fixed assets, personnel records, cataloging of audiovisual materials, voter registration, Mental Health patient statistics, Health Department statistics, engineering calculations, Welfare and vendor warrants and budgetary worksheets. The department also provides service to other governmental agencies when it does not impede the processing of County applications. Costs for this department are allocated by Direct Identified billings prepared by Information Technology calculated utilizing the Robot/CPA System Usage software program which tracks jobs by CPU Minute Time, Printer Mount, Sign-On Time, Interactive Transactions, and Telecommunication Gets and Puts and hourly labor rates.

Programs 81, 82 and 85 of IT are over their OMB Circular A-87 section 2245 allowable 60-Day working Capital reserve in their Net Asset account. Approval for these program rates has been delegated by the Board of Supervisors to the County Administrative Officer. The CAO does not base his rate approval on the Auditor-Controller's certification of adherence to OMB A-87 requirements.

Liability Insurance ISF and Workers' Compensation ISF are both managed by the county's Personnel Department. The ISFs allocate costs through their own allocation plans and these costs are billed to the departments. For the service departments in this plan the insurance costs are a component of expenditures as reflected in the Auditor-Controller's general ledger. Additional information about the self-insurance ISFs can be found in the Self-Insurance data sheets found in the back pages of this plan.

Operating Departments

The operating departments are listed on the allocation schedules which follow. Departments are numbered 1 through 69. Service departments 1 through 8 allocate costs to operating departments 9 through 69.

Significant Changes

Post Retirement Health Benefits were removed from current Cost Plan due to costs being directly charged to departments on a monthly basis.

Adjustments

Exhibit 2B. includes new department adjustment and prior year adjustments that total \$213,147.

The adjustments include reimbursement to various departments for Post Retirement Health Benefit (PRHB) costs for Cost Plan years 2007-2008 and 2008-2009. PRHB costs were already being charged to the departments on a monthly basis. Total reimbursement for PRHB is \$88,824.

Adjustments also include reimbursement to Community Services-Planning by Community Services-Measure M. From fiscal year 2004-2005 to fiscal year 2006-2007 County Counsel was charging time spent on Measure M issues to the Planning Department. In fiscal year 2007-2008 County Counsel charged Measure M for their total time spent dating back to 2004-2005 for a total of \$16,972.10. The Planning Department was not reimbursed by Measure M for County Counsel's time that was charged to them on behalf of Measure M. This adjustment to the Planning Department includes \$16,972.10 for actual Measure M time and \$659.26 for their share of County Counsel's second allocation which is charged through the A-87 Cost Plan for a total reimbursement of \$17, 631.36.

Adjustments also include prior year adjustments for Building Use Allowance. It was determined in fiscal year 2007-2008 that the Mental Health Department paid for the remodel at 1965 Live Oak Blvd and the departments occupying that building should not have been charged a use allowance. A journal entry was done in fiscal year 2007-2008 reimbursing Mental Health and Welfare for building use allowance associated with this property from fiscal year 2001-2002 to fiscal year 2007-2008 in the amount of \$20,228 and \$5,510 respectively; Public Guardian is also located in the same building but does not pay A-87 Cost Plan charges so was not reimbursed. Total adjustment is for \$10,740.96.

Other adjustments for Mental Health and Health Department are for Building Maintenance Custodial Supplies for \$26,777. It came to the attention of the Auditor-Controller's Office in fiscal year 2007-2008 that Mental Health and the Health Department purchase their own cleaning supplies and therefore should not be allocated any supply charges by Building Maintenance-Custodial.

Detailed adjustments are below:

- a) Post Retirement Health Benefit reimbursement of (\$1,552).
- b) Post Retirement Health Benefit reimbursement of (\$544).
- c) Post Retirement Health Benefit reimbursement of (\$1,152).
- d) Post Retirement Health Benefit reimbursement of (\$1,728).
- e) Post Retirement Health Benefit reimbursement of (\$7,048).
- f) Post Retirement Health Benefit reimbursement of (\$384).
- g) Post Retirement Health Benefit reimbursement of (\$4,504).
- h) Post Retirement Health Benefit reimbursement of (\$6,992).
- i) Post Retirement Health Benefit reimbursement of (\$7,128).
- j) Post Retirement Health Benefit reimbursement of (\$3,192).
- k) Post Retirement Health Benefit reimbursement of (\$1,672).
- l) Post Retirement Health Benefit reimbursement of (\$3,936).
- m) Post Retirement Health Benefit reimbursement of (\$2,112).
- n) Post Retirement Health Benefit reimbursement of (\$384), reimbursement from Community Services-Measure M for County Counsel of (\$17,631.36).
- o) Post Retirement Health Benefit reimbursement of (\$240).
- p) Reimbursement to Community Services-Planning for County Counsel time of \$17,631.36.

- q) Post Retirement Health Benefit reimbursement of (\$768), prior year adjustment for Building Use Allowance of (\$123).
- r) Post Retirement Health Benefit reimbursement of (\$384).
- s) Post Retirement Health Benefit reimbursement of (\$2,304).
- t) Post Retirement Health Benefit reimbursement of (\$9,216), prior year adjustment for Building Use Allowance of (\$11,159), and prior year adjustment for Building Maintenance-Custodial supplies of (\$17,740).
- u) Post Retirement Health Benefit reimbursement of (\$9,272) and prior year adjustment for Building Maintenance-Custodial supplies of (\$13,472).
- v) New Department adjustment of (\$83,053).
- w) Post Retirement Health Benefit reimbursement of (\$384).
- x) Post Retirement Health Benefit reimbursement of (\$13,032) and prior year adjustment for Building Use Allowance of (\$3,040).
- y) Post Retirement Health Benefit reimbursement of (\$768).
- z) Post Retirement Health Benefit reimbursement of (\$272).
- aa) Post Retirement Health Benefit reimbursement of (\$1,152).
- bb) Post Retirement Health Benefit reimbursement of (\$4,440).

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COST PLAN ESTIMATE OF 2009-2010 CLAIMABLE COSTS

ROLL FORWARD COMPUTATION

**SUMMARY OF SERVICE DEPARTMENT ALLOCATIONS AND
OTHER COSTS**

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EXHIBIT 2A. SUTTER COUNTY COST PLAN ESTIMATE FOR USE IN FISCAL YEAR 2010

DEPT. NO.	DEPARTMENT NAME	ACTUAL	CARRY	TOTAL
		ALLOCATION 2007/2008 COSTS (\$)	FORWARD (\$)	2009/2010 CLAIMABLE COSTS (\$)
ALLOCATION TO COUNTY DEPARTMENTS				
1101	9. Board of Supervisors	151,948	7,854	159,802
1105	10. Clerk of the Board	14,276	3,881	18,158
1203	11. Assessor	189,382	17,956	207,338
1204	12. Revenue Collection	30,966	12,348	43,313
1502	13. Elections	221,228	(19)	221,209
1600	14. Sheriff-Communications	85,190	9,187	94,377
1920	15. Public Works	161,783	43,484	205,268
1922	16. Water Resources	90,193	46,869	137,063
2103	17. Sheriff's Court Bailiffs	13,384	(1,016)	12,368
2125	18. District Attorney	161,779	16,778	178,558
2106	19. Public Defender	6,348	2,323	8,671
2108	20. Child Support Services	150,903	(123,447)	27,456
2112	21. Superior Court	85,241	1,042	86,282
2201	22. Sheriff-Coroner	525,333	(11,148)	514,184
2205	23. Sheriff-Boat Patrol	23,303	1,627	24,930
2208	24. Sheriff-Live Oak Contract	20,713	4,526	25,238
2301	25. Sheriff-County Jail	606,804	127,387	734,192
2302	26. Anti-Drug Abuse Enforcement	6,479	382	6,861
2304	27. Probation	198,757	26,768	225,525
2401	28. Fire/Emergency Svcs/Haz Mat	29,519	6,798	36,318
2402	29. Fire Services Administration	8,166	325	8,491
2601	30. Agricultural Commissioner	212,274	61,574	273,848
2701 21	31. Community Svcs Dept. Wide	122,904	27,448	150,353
2701 22	32. Community Svcs Bldg Inspectn	12,319	1,246	13,565
270123/24	33. Community Svcs Planning	109,519	(63,293)	46,226
2701 25	34. Community Svcs Environ Hlth	28,380	7,592	35,972
2701 26	35. Community Svcs Animal Cntrl	58,033	2,917	60,949
2701 27	36. Community Services CUPA	338	106	444
2701 28	37. Community Services Measure M	(4,295)	13,143	8,848
2706	38. Recorder	72,589	28,059	100,647
2709	39. Pub. Guardian/Conservator	41,593	(9,039)	32,553
2710	40. County Clerk	48,348	21,440	69,788
3100	41. Road	118,463	20,789	139,251
3200	42. County Airport	52,492	24,420	76,913
3300	43. Transportation Development	23	(15)	8
4102	44. Mental Health	1,003,862	30,181	1,034,044
4103	45. Health	562,209	(85,539)	476,670
4104	46. Mental Health Service Act	83,544	0	83,544
4120	47. Human Services Admin	24,106	1,080	25,186
5101	48. Welfare	990,974	203,546	1,194,520
6201	49. County Library	238,482	20,063	258,546
6301	50. Bi-County Farm Advisor	42,172	(6,597)	35,574
7101	51. Parks and Recreation	207,064	50,495	257,558
7201	52. Community Memorial Museum	92,473	30,336	122,809
7203	53. Vets Memorial Community Bldg	105,101	1,625	106,725
5000	54. Trial Court Agency	182,732	52,710	235,443
5100	55. Children & Families First Comm	15,458	9,354	24,813
5200	56. IHSS Public Authority	33,221	20,483	53,704
4580	57. Fleet Management ISF	69,409	17,373	86,782
4581	58. Information Technology ISF	150,018	44,655	194,673
4585	59. Vehicle Replacement Fund ISF	9,688	9,639	19,328
4590	60. Liability Insurance ISF	8,737	5,375	14,112
4591	61. Workers' Comp. Ins. ISF	12,987	(4,890)	8,098
0301	62. County Service Area G	57	36	93
0305	63. County Service Area F	59,857	4,166	64,023
0309	64. County Service Area C	2,470	1,520	3,990
0311	65. County Service Area D	4,655	3,367	8,021
7565	66. County School Service	192,032	143,867	335,898
VARIOUS	67. All Other Departments	49,297	1,891	51,188
	68. Unallowable	110,546	(24,900)	85,647
	69. Non-County Agencies	162,341	53,472	215,812
	TOTAL ALLOCATION	8,068,166	913,600	8,981,766

Please refer to Exhibit 2C. for the detailed allocations to each department listed above.

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EXHIBIT 2B. SUTTER COUNTY COST PLAN CARRY FORWARD COMPUTATION, YEAR ENDED JUNE 30, 2008

DEPT. NO.	DEPARTMENT NAME	ACTUAL ALLOCATION TOTAL 07/08 COSTS (\$)	ESTIMATE BASED ON 05/06 ACTUAL COSTS* (\$)		ADJUSTMENTS** INCREASE/ DECREASE (\$)	DIFFERENCE AMOUNT TO CARRY FORWARD (\$)
ALLOCATION TO COUNTY DEPARTMENTS						
1101	9. Board of Supervisors	151,948	142,542	(a)	(1,552)	7,854
1105	10. Clerk of the Board	14,276	10,395		0	3,881
1203	11. Assessor	189,382	170,882	(b)	(544)	17,956
1204	12. Revenue Collection	30,966	17,466	(c)	(1,152)	12,348
1502	13. Elections	221,228	221,247		0	(19)
1600	14. Sheriff-Communications	85,190	76,003		0	9,187
1920	15. Public Works	161,783	116,571	(d)	(1,728)	43,484
1922	16. Water Resources	90,193	43,324		0	46,869
2103	17. Sheriff's Court Bailiffs	13,384	14,400		0	(1,016)
2125	18. District Attorney	161,779	137,953	(e)	(7,048)	16,778
2106	19. Public Defender	6,348	3,641	(f)	(384)	2,323
2108	20. Child Support Services	150,903	269,846	(g)	(4,504)	(123,447)
2112	21. Superior Court	85,241	84,199		0	1,042
2201	22. Sheriff-Coroner	525,333	529,489	(h)	(6,992)	(11,148)
2205	23. Sheriff-Boat Patrol	23,303	21,676		0	1,627
2208	24. Sheriff-Live Oak Contract	20,713	16,187		0	4,526
2301	25. Sheriff-County Jail	606,804	472,289	(i)	(7,128)	127,387
2302	26. Anti-Drug Abuse Enforcement	6,479	6,097		0	382
2304	27. Probation	198,757	168,797	(j)	(3,192)	26,768
2401	28. Fire/Emergency Svcs/Haz Mat	29,519	22,721		0	6,798
2402	29. Fire Services Administration	8,166	6,169	(k)	(1,672)	325
2601	30. Agricultural Commissioner	212,274	146,764	(l)	(3,936)	61,574
2701 21	31. Community Svcs Dept. Wide	122,904	93,344	(m)	(2,112)	27,448
2701 22	32. Community Svcs Bldg Inspectn	12,319	11,073		0	1,246
270123/24	33. Community Svcs Planning	109,519	154,797	(n)	(18,015)	(63,293)
2701 25	34. Community Svcs Environ Hlth	28,380	20,788		0	7,592
2701 26	35. Community Svcs Animal Cntrl	58,033	54,876	(o)	(240)	2,917
2701 27	36. Community Services CUPA	338	232		0	106
2701 28	37. Community Services Measure M	(4,295)	193	(p)	17,631	13,143
2706	38. Recorder	72,589	44,530		0	28,059
2709	39. Pub. Guardian/Conservator	41,593	49,741	(q)	(891)	(9,039)
2710	40. County Clerk	48,348	26,524	(r)	(384)	21,440
3100	41. Road	118,463	95,370	(s)	(2,304)	20,789
3200	42. County Airport	52,492	28,072		0	24,420
3300	43. Transportation Development	23	38		0	(15)
4102	44. Mental Health	1,003,862	935,566	(t)	(38,115)	30,181
4103	45. Health	562,209	625,004	(u)	(22,744)	(85,539)
4104	46. Mental Health Service Act	83,544	0	(v)	(83,544)	0
4120	47. Human Services Admin	24,106	22,642	(w)	(384)	1,080
5101	48. Welfare	990,974	771,356	(x)	(16,072)	203,546
6201	49. County Library	238,482	217,651	(y)	(768)	20,063
6301	50. Bi-County Farm Advisor	42,172	48,769		0	(6,597)
7101	51. Parks and Recreation	207,064	156,569		0	50,495
7201	52. Community Memorial Museum	92,473	62,137		0	30,336
7203	53. Vets Memorial Community Bldg	105,101	103,476		0	1,625
5000	54. Trial Court Agency	182,732	130,022		0	52,710
5100	55. Children & Families First Comm	15,458	6,104		0	9,354
5200	56. IHSS Public Authority	33,221	12,738		0	20,483
4580	57. Fleet Management ISF	69,409	51,764	(z)	(272)	17,373
4581	58. Information Technology ISF	150,018	104,211	(aa)	(1,152)	44,655
4585	59. Vehicle Replacement Fund ISF	9,688	49		0	9,639
4590	60. Liability Insurance ISF	8,737	3,362		0	5,375
4591	61. Workers' Comp. Ins. ISF	12,987	17,877		0	(4,890)
0301	62. County Service Area G	57	21		0	36
0305	63. County Service Area F	59,857	51,251	(bb)	(4,440)	4,166
0309	64. County Service Area C	2,470	950		0	1,520
0311	65. County Service Area D	4,655	1,288		0	3,367
7565	66. County School Service	192,032	48,165		0	143,867
VARIOUS	67. All Other Departments	49,297	47,406		0	1,891
	68. Unallowable	110,546	135,446		0	(24,900)
	69. Non-County Agencies	162,341	108,869		0	53,472
TOTAL CARRY FORWARD ALLOCATION		8,068,166	6,940,929		(213,638)	913,600

* Approved in 2007/08 Cost Plan and may include rounding adjustments to reconcile to the total 2005/06 Actual Allocation Costs.
 Department 2360-Victim-Witness Assistance moved to District Attorney Department in 07/08.

** See Adjustments under General Information on page 1.5

EXHIBIT 2C. SUTTER COUNTY COUNTYWIDE COST PLAN SUMMARY, YEAR ENDED JUNE 30, 2008

ALLOCATION FROM SERVICE DEPARTMENTS/OTHER COST CENTERS

DEPT. NO.	DEPARTMENT NAME	COUNTY ADMINISTRATOR (\$)	AUDITOR-CONTROLLER (\$)	TREASURER-TAX COLLECTOR (\$)	PURCHASING (\$)	COUNTY COUNSEL (\$)
ALLOCATION TO COUNTY DEPARTMENTS						
1101	9. Board of Supervisors	3,511	5,397	764	451	0
1105	10. Clerk of the Board	1,651	2,104	191	67	150
1203	11. Assessor	15,392	20,522	983	1,206	4,276
1204	12. Revenue Collection	1,883	13,067	4,274	201	0
1502	13. Elections	6,696	12,840	2,008	1,437	6,824
1600	14. Sheriff-Communications	14,044	20,745	1,184	1,013	0
1920	15. Public Works	5,325	7,795	593	1,896	78,265
1922	16. Water Resources	33,519	7,818	735	2,271	0
2103	17. Sheriff's Court Bailiffs	3,674	4,860	179	67	0
2125	18. District Attorney	17,810	30,538	2,048	1,888	1,078
2106	19. Public Defender	628	3,564	923	67	0
2108	20. Child Support Services	20,019	26,870	1,355	201	482
2112	21. Superior Court	0	7,174	2,350	0	0
2201	22. Sheriff-Coroner	29,506	50,115	3,323	14,319	40,398
2205	23. Sheriff-Boat Patrol	2,302	2,933	218	67	0
2208	24. Sheriff-Live Oak Contract	5,348	8,208	337	67	0
2301	25. Sheriff-County Jail	32,598	55,989	4,895	3,538	0
2302	26. Anti-Drug Abuse Enforcement	1,651	2,725	47	0	0
2304	27. Probation	24,786	34,627	1,723	1,668	3,050
2401	28. Fire/Emergency Svcs/Haz Mat	651	1,745	163	700	2,266
2402	29. Fire Services Administration	605	1,530	156	0	968
2601	30. Agricultural Commissioner	15,509	23,598	1,384	10,094	8,067
2701 21	31. Community Svcs Dept. Wide	6,417	12,549	680	469	11,783
2701 22	32. Community Svcs Bldg Inspectn	1,837	2,797	180	0	0
270123/24	33. Community Svcs Planning	12,903	8,778	469	67	47,838
2701 25	34. Community Svcs Environ Hlth	4,418	6,637	313	183	1,477
2701 26	35. Community Svcs Animal Cntrl	4,325	9,993	1,825	134	3,162
2701 27	36. Community Services CUPA	0	253	51	0	0
2701 28	37. Community Services Measure M	10,909	332	127	0	(15,717)
2706	38. Recorder	3,557	5,673	570	910	0
2709	39. Pub. Guardian/Conservator	2,488	2,833	325	804	29,952
2710	40. County Clerk	1,279	2,482	257	125	5,986
3100	41. Road	19,368	38,241	3,523	12,989	0
3200	42. County Airport	628	1,640	272	469	1,615
3300	43. Transportation Development	0	15	6	0	0
4102	44. Mental Health	94,493	150,620	13,637	15,960	34,905
4103	45. Health	47,851	76,887	6,915	13,767	6,611
4104	46. Mental Health Service Act	14,392	29,057	2,821	8,071	0
4120	47. Human Services Admin	3,023	5,896	414	615	4,350
5101	48. Welfare	89,959	179,173	55,088	5,766	207,170
6201	49. County Library	13,788	20,318	2,531	250	120
6301	50. Bi-County Farm Advisor	1,790	2,721	393	268	0
7101	51. Parks and Recreation	0	1,699	570	1,188	0
7201	52. Community Memorial Museum	3,023	2,982	267	67	380
7203	53. Vets Memorial Community Bldg	0	1,493	479	268	0
5000	54. Trial Court Agency	2,183	6,508	85	0	751
5100	55. Children & Families First Comm	2,395	6,417	1,282	0	801
5200	56. IHSS Public Authority	6,661	1,915	522	134	23,145
4580	57. Fleet Management ISF	4,394	27,500	6,379	8,934	0
4581	58. Information Technology ISF	12,532	29,810	1,505	834	1,275
4585	59. Vehicle Replacement Fund ISF	0	148	56	9,460	0
4590	60. Liability Insurance ISF	0	3,194	116	0	5,378
4591	61. Workers' Comp. Ins. ISF	1,046	10,481	196	0	0
0301	62. County Service Area G	0	37	14	0	0
0305	63. County Service Area F	9,370	25,355	4,703	3,054	0
0309	64. County Service Area C	0	1,711	533	0	0
0311	65. County Service Area D	0	1,487	448	2,529	0
7565	66. County School Service	0	0	192,032	0	0
VARIOUS	67. All Other Departments	0	23,740	3,433	3,492	0
	68. Unallowable	29,207	22	8	0	0
	69. Non-County Agencies	23,199	88,156	11,325	11,599	(1,902)
	TOTAL ALLOCATION	664,543	1,134,312	344,177	143,624	514,902

EXHIBIT 2C. SUTTER COUNTY COUNTYWIDE COST PLAN SUMMARY, CONTINUED

ALLOCATION FROM SERVICE DEPARTMENTS/OTHER COST CENTERS

DEPT. NO.	DEPARTMENT NAME	PERSONNEL DEPARTMENT (\$)	BUILDING MAINTENANCE (\$)	CENTRAL SERVICES (\$)	OTHER COSTS (\$)	TOTAL 07/08 COSTS (\$)
1101	9. Board of Supervisors	4,372	112,355	1,027	24,072	151,948
1105	10. Clerk of the Board	2,056	5,181	168	2,709	14,276
1203	11. Assessor	19,166	66,780	9,338	51,718	189,382
1204	12. Revenue Collection	2,345	1,267	2,737	5,192	30,966
1502	13. Elections	8,338	57,304	2,208	123,574	221,228
1600	14. Sheriff-Communications	17,487	0	(385)	31,101	85,190
1920	15. Public Works	6,630	42,495	(19)	18,804	161,783
1922	16. Water Resources	4,951	21,020	56	19,824	90,193
2103	17. Sheriff's Court Bailiffs	4,574	0	0	31	13,384
2125	18. District Attorney	22,177	45,860	556	39,824	161,779
2106	19. Public Defender	782	0	0	384	6,348
2108	20. Child Support Services	24,928	69,280	5,494	2,273	150,903
2112	21. Superior Court	0	46,703	0	29,014	85,241
2201	22. Sheriff-Coroner	36,740	162,592	3,266	185,075	525,333
2205	23. Sheriff-Boat Patrol	2,866	0	0	14,917	23,303
2208	24. Sheriff-Live Oak Contract	6,659	0	16	78	20,713
2301	25. Sheriff-County Jail	40,590	274,554	(608)	195,248	606,804
2302	26. Anti-Drug Abuse Enforcement	2,056	0	0	(0)	6,479
2304	27. Probation	30,863	22,267	431	79,342	198,757
2401	28. Fire/Emergency Svcs/Haz Mat	811	6,596	103	16,485	29,519
2402	29. Fire Services Administration	753	1,314	25	2,816	8,166
2601	30. Agricultural Commissioner	19,311	75,603	652	58,056	212,274
2701 21	31. Community Svcs Dept. Wide	7,991	43,827	1,002	38,187	122,904
2701 22	32. Community Svcs Bldg Inspectn	2,287	3,019	481	1,719	12,319
270123/24	33. Community Svcs Planning	7,619	20,017	665	11,162	109,519
2701 25	34. Community Svcs Environ Hlth	5,501	5,871	665	3,316	28,380
2701 26	35. Community Svcs Animal Cntrl	5,385	26,263	2,007	4,939	58,033
2701 27	36. Community Services CUPA	0	0	13	22	338
2701 28	37. Community Services Measure M	0	0	0	54	(4,295)
2706	38. Recorder	4,430	27,552	2,905	26,992	72,589
2709	39. Pub. Guardian/Conservator	3,098	245	259	1,589	41,593
2710	40. County Clerk	1,592	27,552	901	8,176	48,348
3100	41. Road	24,117	14,927	11	5,287	118,463
3200	42. County Airport	782	46,843	136	108	52,492
3300	43. Transportation Development	0	0	0	2	23
4102	44. Mental Health	117,660	511,902	1,207	63,479	1,003,862
4103	45. Health	59,583	245,566	4,399	100,631	562,209
4104	46. Mental Health Service Act	17,921	742	(270)	10,809	83,544
4120	47. Human Services Admin	3,764	4,210	0	1,835	24,106
5101	48. Welfare	112,015	276,433	33,814	31,557	990,974
6201	49. County Library	17,168	108,940	1,761	73,607	238,482
6301	50. Bi-County Farm Advisor	2,229	22,423	(215)	12,562	42,172
7101	51. Parks and Recreation	0	189,386	263	13,959	207,064
7201	52. Community Memorial Museum	3,764	52,339	226	29,425	92,473
7203	53. Vets Memorial Community Bldg	0	83,418	42	19,400	105,101
5000	54. Trial Court Agency	0	66,790	24,790	81,625	182,732
5100	55. Children & Families First Comm	2,982	1,061	6	515	15,458
5200	56. IHSS Public Authority	526	0	98	222	33,221
4580	57. Fleet Management ISF	5,472	11,920	(155)	4,964	69,409
4581	58. Information Technology ISF	15,605	67,166	(236)	21,527	150,018
4585	59. Vehicle Replacement Fund ISF	0	0	0	24	9,688
4590	60. Liability Insurance ISF	0	0	0	49	8,737
4591	61. Workers' Comp. Ins. ISF	1,303	0	(111)	71	12,987
0301	62. County Service Area G	0	0	0	6	57
0305	63. County Service Area F	11,668	3,702	124	1,882	59,857
0309	64. County Service Area C	0	0	0	226	2,470
0311	65. County Service Area D	0	0	0	191	4,655
7565	66. County School Service	0	0	0	0	192,032
VARIOUS	67. All Other Departments	0	4,961	197	13,475	49,297
	68. Unallowable	0	50,477	0	30,832	110,546
	69. Non-County Agencies	23,349	0	585	6,029	162,341
	TOTAL ALLOCATION	716,263	2,928,721	100,634	1,520,991	8,068,166

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DETAIL OF SERVICE DEPARTMENT COST ALLOCATIONS

**ALLOCATION TO SERVICE DEPARTMENTS FROM SERVICE
DEPARTMENTS**

(Amount to be Reallocated)



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**Exhibit 3A. Cost Allocation, Sutter County Administrator's
Office**

begins on page 3.2

EXHIBIT 3A. COST ALLOCATION, SUTTER COUNTY ADMINISTRATOR'S OFFICE, YEAR ENDED JUNE 30,2008

DEPT. NO.	DEPARTMENT NAME	PERSONNEL/BUDGET PREPARATION			
		ALLOCATION	FIRST	SECOND	SUB
		BASE (# EES)	ALLOC (\$)	ALLOC (\$)	TOTAL (\$)
1102	1. County Administrator	9	2,326	N/A	2,326
1201	2. Auditor-Controller	14	3,664	N/A	3,664
1202	3. Treasurer-Tax Collector	8	2,141	N/A	2,141
1205	4. Purchasing	2	545	N/A	545
1301	5. County Counsel	7	1,966	N/A	1,966
1401	6. Personnel	8	2,130	N/A	2,130
1700	7. Building Maintenance	34	8,964	N/A	8,964
1924	8. Central Services	2	566	N/A	566
1101	9. Board of Supervisors	6	1,554	265	1,819
1105	10. Clerk of the Board	3	731	125	855
1203	11. Assessor	25	6,813	1,163	7,976
1204	12. Revenue Collection	3	834	142	976
1502	13. Elections	11	2,964	506	3,470
1600	14. Sheriff-Communications	23	6,216	1,061	7,277
1920	15. Public Works	9	2,357	402	2,759
1922	16. Water Resources	7	1,760	300	2,060
2103	17. Sheriff's Court Bailiffs	6	1,626	278	1,904
2125	18. District Attorney	29	7,883	1,345	9,229
2106	19. Public Defender	1	278	47	325
2108	20. Child Support Services	33	8,861	1,512	10,373
2112	21. Superior Court	0	0	0	0
2201	22. Sheriff-Coroner	49	13,060	2,229	15,288
2205	23. Sheriff-Boat Patrol	4	1,019	174	1,193
2208	24. Sheriff-Live Oak Contract	9	2,367	404	2,771
2301	25. Sheriff-County Jail	54	14,428	2,463	16,891
2302	26. Anti-Drug Abuse Enforcement	3	731	125	855
2304	27. Probation	41	10,970	1,872	12,843
2401	28. Fire/Emergency Svcs/Haz Mat	1	288	49	337
2402	29. Fire Services Administration	1	268	46	313
2601	30. Agricultural Commissioner	26	6,864	1,172	8,036
2701 21	31. Community Svcs Dept. Wide	11	2,840	485	3,325
2701 22	32. Community Svcs Bldg Inspectn	3	813	139	952
270123/24	33. Community Svcs Planning	10	2,708	462	3,171
2701 25	34. Community Svcs Environ Hlth	7	1,955	334	2,289
2701 26	35. Community Svcs Animal Cntrl	7	1,914	327	2,241
2701 27	36. Community Services CUPA	0	0	0	0
2701 28	37. Community Services Measure M	0	0	0	0
2706	38. Recorder	6	1,575	269	1,843
2709	39. Pub. Guardian/Conservator	4	1,101	188	1,289
2710	40. County Clerk	2	566	97	663
3100	41. Road	32	8,573	1,463	10,036
3200	42. County Airport	1	278	47	325
3300	43. Transportation Development	0	0	0	0
4102	44. Mental Health	156	41,824	7,138	48,962
4103	45. Health	79	21,179	3,615	24,794
4104	46. Mental Health Service Act	24	6,370	1,087	7,457
4120	47. Human Services Admin	5	1,338	228	1,566
5101	48. Welfare	149	39,817	6,796	46,612
6201	49. County Library	23	6,103	1,042	7,144
6301	50. Bi-County Farm Advisor	3	792	135	928
7101	51. Parks and Recreation	0	0	0	0
7201	52. Community Memorial Museum	5	1,338	228	1,566
7203	53. Vets Memorial Community Bldg	0	0	0	0
5000	54. Trial Court Agency	0	0	0	0
5100	55. Children & Families First Comm	4	1,060	181	1,241
5200	56. IHSS Public Authority	0	0	0	0
4580	57. Fleet Management ISF	7	1,945	332	2,277
4581	58. Information Technology ISF	21	5,547	947	6,494
4585	59. Vehicle Replacement Fund ISF	0	0	0	0
4590	60. Liability Insurance ISF	0	0	0	0
4591	61. Workers' Comp. Ins. ISF	2	463	79	542
0301	62. County Service Area G	0	0	0	0
0305	63. County Service Area F	16	4,147	708	4,855
0309	64. County Service Area C	0	0	0	0
0311	65. County Service Area D	0	0	0	0
7565	66. County School Service	0	0	0	0
VARIOUS	67. All Other Departments	0	0	0	0
	68. Unallowable	0	0	0	0
	69. Non-County Agencies	30	8,099	1,382	9,482
	TOTAL (First Allocation Base)	1,033	276,517	N/A	319,904
	LESS: Service Dept., No. 1-8	83	22,301	N/A	22,301
	TOTAL (Second Allocation Base)	950	254,216	43,387	297,603

EXHIBIT 3A. COST ALLOCATION, SUTTER COUNTY ADMINISTRATOR'S OFFICE, CONTINUED

DEPT. NO.	DEPARTMENT NAME	ALLOC BASE (# EES)	DEPARTMENTAL ASSISTANCE		
			FIRST ALLOC (\$)	SECOND ALLOC (\$)	SUB TOTAL (\$)
1102	1. County Administrator	9	2,163	N/A	2,163
1201	2. Auditor-Controller	14	3,407	N/A	3,407
1202	3. Treasurer-Tax Collector	8	1,991	N/A	1,991
1205	4. Purchasing	2	507	N/A	507
1301	5. County Counsel	7	1,828	N/A	1,828
1401	6. Personnel	8	1,981	N/A	1,981
1700	7. Building Maintenance	34	8,336	N/A	8,336
1924	8. Central Services	2	526	N/A	526
1101	9. Board of Supervisors	6	1,445	247	1,692
1105	10. Clerk of the Board	3	679	116	795
1203	11. Assessor	25	6,335	1,081	7,417
1204	12. Revenue Collection	3	775	132	907
1502	13. Elections	11	2,756	470	3,227
1600	14. Sheriff-Communications	23	5,780	987	6,767
1920	15. Public Works	9	2,192	374	2,566
1922	16. Water Resources	7	1,637	279	1,916
2103	17. Sheriff's Court Bailiffs	6	1,512	258	1,770
2125	18. District Attorney	29	7,331	1,251	8,582
2106	19. Public Defender	1	258	44	302
2108	20. Child Support Services	33	8,240	1,406	9,646
2112	21. Superior Court	0	0	0	0
2201	22. Sheriff-Coroner	49	12,145	2,073	14,217
2205	23. Sheriff-Boat Patrol	4	947	162	1,109
2208	24. Sheriff-Live Oak Contract	9	2,201	376	2,577
2301	25. Sheriff-County Jail	54	13,417	2,290	15,707
2302	26. Anti-Drug Abuse Enforcement	3	679	116	795
2304	27. Probation	41	10,202	1,741	11,943
2401	28. Fire/Emergency Srvs/Haz Mat	1	268	46	314
2402	29. Fire Services Administration	1	249	42	291
2601	30. Agricultural Commissioner	26	6,383	1,089	7,473
2701 21	31. Community Srvs Dept. Wide	11	2,641	451	3,092
2701 22	32. Community Srvs Bldg Inspectn	3	756	129	885
270123/24	33. Community Srvs Planning	10	2,519	430	2,948
2701 25	34. Community Srvs Environ Hlth	7	1,818	310	2,129
2701 26	35. Community Srvs Animal Cntrl	7	1,780	304	2,084
2701 27	36. Community Services CUPA	0	0	0	0
2701 28	37. Community Services Measure M	0	0	0	0
2706	38. Recorder	6	1,464	250	1,714
2709	39. Pub. Guardian/Conservator	4	1,024	175	1,199
2710	40. County Clerk	2	526	90	616
3100	41. Road	32	7,972	1,361	9,333
3200	42. County Airport	1	258	44	302
3300	43. Transportation Development	0	0	0	0
4102	44. Mental Health	156	38,893	6,638	45,531
4103	45. Health	79	19,695	3,361	23,057
4104	46. Mental Health Service Act	24	5,924	1,011	6,935
4120	47. Human Services Admin	5	1,244	212	1,456
5101	48. Welfare	149	37,027	6,319	43,346
6201	49. County Library	23	5,675	969	6,644
6301	50. Bi-County Farm Advisor	3	737	126	863
7101	51. Parks and Recreation	0	0	0	0
7201	52. Community Memorial Museum	5	1,244	212	1,456
7203	53. Vets Memorial Community Bldg	0	0	0	0
5000	54. Trial Court Agency	0	0	0	0
5100	55. Children & Families First Comm	4	986	168	1,154
5200	56. IHSS Public Authority	0	0	0	0
4580	57. Fleet Management ISF	7	1,809	309	2,117
4581	58. Information Technology ISF	21	5,158	880	6,039
4585	59. Vehicle Replacement Fund ISF	0	0	0	0
4590	60. Liability Insurance ISF	0	0	0	0
4591	61. Workers' Comp. Ins. ISF	2	431	74	504
0301	62. County Service Area G	0	0	0	0
0305	63. County Service Area F	16	3,857	658	4,515
0309	64. County Service Area C	0	0	0	0
0311	65. County Service Area D	0	0	0	0
7565	66. County School Service	0	0	0	0
VARIOUS	67. All Other Departments	0	0	0	0
	68. Unallowable	0	0	0	0
	69. Non-County Agencies	30	7,532	1,285	8,817
	TOTAL (First Allocation Base)	1,033	257,143	N/A	297,490
	LESS: Service Dept., No. 1--8	83	20,739	N/A	20,739
	TOTAL (Second Allocation Base)	950	236,404	40,348	276,752

EXHIBIT 3A. COST ALLOCATION, SUTTER COUNTY ADMINISTRATOR'S OFFICE, CONTINUED

DEPT. NO.	DEPARTMENT NAME	DIRECT IDENTIFIED COSTS				SUMMARY
		DIRECT	SECOND	LESS DIRECT	SUB	NET
		IDENTIFIED	ALLOC	BILLING	TOTAL	TOTAL
		(\$)	(\$)	(\$)	(\$)	ALLOC
1102	1. County Administrator	0	N/A	0	0	4,489
1201	2. Auditor-Controller	0	N/A	0	0	7,071
1202	3. Treasurer-Tax Collector	0	N/A	0	0	4,131
1205	4. Purchasing	0	N/A	0	0	1,053
1301	5. County Counsel	0	N/A	0	0	3,794
1401	6. Personnel	10,733	N/A	0	10,733	14,844
1700	7. Building Maintenance	0	N/A	0	0	17,299
1924	8. Central Services	0	N/A	0	0	1,092
1101	9. Board of Supervisors	0	0	0	0	3,511
1105	10. Clerk of the Board	0	0	0	0	1,651
1203	11. Assessor	0	0	0	0	15,392
1204	12. Revenue Collection	0	0	0	0	1,883
1502	13. Elections	0	0	0	0	6,696
1600	14. Sheriff-Communications	0	0	0	0	14,044
1920	15. Public Works	0	0	0	0	5,325
1922	16. Water Resources	25,079	4,464	0	29,543	33,519
2103	17. Sheriff's Court Bailiffs	0	0	0	0	3,674
2125	18. District Attorney	0	0	0	0	17,810
2106	19. Public Defender	0	0	0	0	628
2108	20. Child Support Services	0	0	0	0	20,019
2112	21. Superior Court	0	0	0	0	0
2201	22. Sheriff-Coroner	0	0	0	0	29,506
2205	23. Sheriff-Boat Patrol	0	0	0	0	2,302
2208	24. Sheriff-Live Oak Contract	0	0	0	0	5,348
2301	25. Sheriff-County Jail	0	0	0	0	32,598
2302	26. Anti-Drug Abuse Enforcement	0	0	0	0	1,651
2304	27. Probation	0	0	0	0	24,786
2401	28. Fire/Emergency Svcs/Haz Mat	0	0	0	0	651
2402	29. Fire Services Administration	0	0	0	0	605
2601	30. Agricultural Commissioner	0	0	0	0	15,509
2701 21	31. Community Svcs Dept. Wide	0	0	0	0	6,417
2701 22	32. Community Svcs Bldg Inspectn	0	0	0	0	1,837
270123/24	33. Community Svcs Planning	5,759	1,025	0	6,784	12,903
2701 25	34. Community Svcs Environ Hlth	0	0	0	0	4,418
2701 26	35. Community Svcs Animal Cntrl	0	0	0	0	4,325
2701 27	36. Community Services CUPA	0	0	0	0	0
2701 28	37. Community Services Measure M	9,261	1,649	0	10,909	10,909
2706	38. Recorder	0	0	0	0	3,557
2709	39. Pub. Guardian/Conservator	0	0	0	0	2,488
2710	40. County Clerk	0	0	0	0	1,279
3100	41. Road	0	0	0	0	19,368
3200	42. County Airport	0	0	0	0	628
3300	43. Transportation Development	0	0	0	0	0
4102	44. Mental Health	0	0	0	0	94,493
4103	45. Health	0	0	0	0	47,851
4104	46. Mental Health Service Act	0	0	0	0	14,392
4120	47. Human Services Admin	0	0	0	0	3,023
5101	48. Welfare	0	0	0	0	89,959
6201	49. County Library	0	0	0	0	13,788
6301	50. Bi-County Farm Advisor	0	0	0	0	1,790
7101	51. Parks and Recreation	0	0	0	0	0
7201	52. Community Memorial Museum	0	0	0	0	3,023
7203	53. Vets Memorial Community Bldg	0	0	0	0	0
5000	54. Trial Court Agency	1,853	330	0	2,183	2,183
5100	55. Children & Families First Comm	0	0	0	0	2,395
5200	56. IHSS Public Authority	5,654	1,007	0	6,661	6,661
4580	57. Fleet Management ISF	0	0	0	0	4,394
4581	58. Information Technology ISF	0	0	0	0	12,532
4585	59. Vehicle Replacement Fund ISF	0	0	0	0	0
4590	60. Liability Insurance ISF	0	0	0	0	0
4591	61. Workers' Comp. Ins. ISF	0	0	0	0	1,046
0301	62. County Service Area G	0	0	0	0	0
0305	63. County Service Area F	0	0	0	0	9,370
0309	64. County Service Area C	0	0	0	0	0
0311	65. County Service Area D	0	0	0	0	0
7565	66. County School Service	0	0	0	0	0
VARIOUS	67. All Other Departments	0	0	0	0	0
	68. Unallowable	24,793	4,413	0	29,207	29,207
	69. Non-County Agencies	7,420	1,321	3,840	4,900	23,199
	TOTAL (First Allocation Base)	90,553	N/A	3,840	100,921	718,315
	LESS: Service Dept., No. 1--8	10,733	N/A	N/A	10,733	53,773
	TOTAL (Second Allocation Base)	79,819	14,208	3,840	90,188	664,543

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EXHIBIT 3B. COST ALLOCATION, SUTTER COUNTY AUDITOR-CONTROLLER, YEAR ENDED JUNE 30, 2008

DEPT. NO.	DEPARTMENT NAME	DEPARTMENTAL ACCOUNTING				PAYROLL ACCOUNTING			
		ALLOCATION	FIRST	SECOND	SUB	ALLOC.	FIRST	SECOND	SUB
		BASE (\$ ADJ EXP)	ALLOC (\$)	ALLOC (\$)	TOTAL (\$)	BASE (# EES)	ALLOC (\$)	ALLOC (\$)	TOTAL (\$)
1102	1. County Administrator	962,984	5,431	N/A	5,431	9	2,489	N/A	2,489
1201	2. Auditor-Controller	950,378	5,360	N/A	5,360	14	3,920	N/A	3,920
1202	3. Treasurer-Tax Collector	612,364	3,454	N/A	3,454	8	2,291	N/A	2,291
1205	4. Purchasing	127,127	717	N/A	717	2	584	N/A	584
1301	5. County Counsel	969,431	5,468	N/A	5,468	7	2,103	N/A	2,103
1401	6. Personnel	551,949	3,113	N/A	3,113	8	2,280	N/A	2,280
1700	7. Building Maintenance	2,933,473	16,546	N/A	16,546	34	9,592	N/A	9,592
1924	8. Central Services	309,639	1,746	N/A	1,746	2	606	N/A	606
1101	9. Board of Supervisors	327,510	1,847	80	1,927	6	1,663	73	1,736
1105	10. Clerk of the Board	154,841	873	38	911	3	782	34	816
1203	11. Assessor	1,953,833	11,020	476	11,496	25	7,290	319	7,609
1204	12. Revenue Collection	186,269	1,051	45	1,096	3	892	39	931
1502	13. Elections	834,715	4,708	203	4,911	11	3,172	139	3,310
1600	14. Sheriff-Communications	1,998,461	11,272	487	11,758	23	6,652	291	6,943
1920	15. Public Works	681,749	3,845	166	4,011	9	2,522	110	2,632
1922	16. Water Resources	540,607	3,049	132	3,181	7	1,883	82	1,966
2103	17. Sheriff's Court Bailiffs	484,676	2,734	118	2,852	6	1,740	76	1,816
2125	18. District Attorney	3,010,168	16,978	733	17,711	29	8,436	369	8,805
2106	19. Public Defender	150,322	848	37	884	1	297	13	310
2108	20. Child Support Services	2,537,234	14,311	618	14,928	33	9,482	415	9,897
2112	21. Superior Court	174,568	985	43	1,027	0	0	0	0
2201	22. Sheriff-Coroner	4,937,202	27,847	1,202	29,049	49	13,975	612	14,587
2205	23. Sheriff-Boat Patrol	237,393	1,339	58	1,397	4	1,090	48	1,138
2208	24. Sheriff-Live Oak Contract	864,192	4,874	210	5,085	9	2,533	111	2,644
2301	25. Sheriff-County Jail	5,015,997	28,292	1,221	29,513	54	15,440	676	16,116
2302	26. Anti-Drug Abuse Enforcement	324,514	1,830	79	1,909	3	782	34	816
2304	27. Probation	3,352,419	18,909	816	19,725	41	11,739	514	12,253
2401	28. Fire/Emergency Svcs/Haz Mat	177,986	1,004	43	1,047	1	308	14	322
2402	29. Fire Services Administration	147,741	833	36	869	1	286	13	299
2601	30. Agricultural Commissioner	2,290,059	12,917	558	13,474	26	7,345	322	7,667
2701 21	31. Community Svcs Dept. Wide	838,615	4,730	204	4,934	11	3,039	133	3,173
2701 22	32. Community Svcs Bldg Inspectn	264,522	1,492	64	1,556	3	870	38	908
270123/24	33. Community Svcs Planning	847,416	4,780	206	4,986	10	2,898	127	3,025
2701 25	34. Community Svcs Environ Hlth	674,083	3,802	164	3,966	7	2,092	92	2,184
2701 26	35. Community Svcs Animal Cntrl	578,677	3,264	141	3,405	7	2,048	90	2,138
2701 27	36. Community Services CUPA	20,432	115	5	120	0	0	0	0
2701 28	37. Community Services Measure M	0	0	0	0	0	0	0	0
2706	38. Recorder	457,010	2,578	111	2,689	6	1,685	74	1,759
2709	39. Pub. Guardian/Conservator	159,536	900	39	939	4	1,178	52	1,230
2710	40. County Clerk	216,574	1,222	53	1,274	2	606	27	632
3100	41. Road	3,552,623	20,038	865	20,903	32	9,173	402	9,575
3200	42. County Airport	113,109	638	28	666	1	297	13	310
3300	43. Transportation Development	0	0	0	0	0	0	0	0
4102	44. Mental Health	12,800,919	72,201	3,116	75,317	156	44,755	1,959	46,714
4103	45. Health	6,582,615	37,128	1,603	38,730	79	22,664	992	23,656
4104	46. Mental Health Service Act	2,658,042	14,992	647	15,639	24	6,817	298	7,115
4120	47. Human Services Admin	602,562	3,399	147	3,545	5	1,432	63	1,494
5101	48. Welfare	11,234,160	63,364	2,735	66,099	149	42,608	1,865	44,473
6201	49. County Library	1,345,281	7,588	328	7,915	23	6,530	286	6,816
6301	50. Bi-County Farm Advisor	160,299	904	39	943	3	848	37	885
7101	51. Parks and Recreation	35,378	200	9	208	0	0	0	0
7201	52. Community Memorial Museum	172,618	974	42	1,016	5	1,432	63	1,494
7203	53. Vets Memorial Community Bldg	40,541	229	10	239	0	0	0	0
5000	54. Trial Court Agency	0	0	0	0	0	0	0	0
5100	55. Children & Families First Comm	350,037	1,974	85	2,060	4	1,134	50	1,184
5200	56. IHSS Public Authority	93,368	527	23	549	0	0	0	0
4580	57. Fleet Management ISF	1,345,880	7,591	328	7,919	7	2,081	91	2,172
4581	58. Information Technology ISF	2,791,944	15,747	680	16,427	21	5,936	260	6,196
4585	59. Vehicle Replacement Fund ISF	0	0	0	0	0	0	0	0
4590	60. Liability Insurance ISF	491,384	2,772	120	2,891	0	0	0	0
4591	61. Workers' Comp. Ins. ISF	1,619,493	9,134	394	9,529	2	496	22	517
0301	62. County Service Area G	0	0	0	0	0	0	0	0
0305	63. County Service Area F	1,550,315	8,744	377	9,122	16	4,438	194	4,632
0309	64. County Service Area C	53,718	303	13	316	0	0	0	0
0311	65. County Service Area D	53,264	300	13	313	0	0	0	0
7565	66. County School Service	0	0	0	0	0	0	0	0
VARIOUS	67. All Other Departments	905,791	5,109	221	5,329	0	0	0	0
	68. Unallowable	0	0	0	0	0	0	0	0
	69. Non-County Agencies	5,437,761	30,670	1,324	31,994	30	8,667	379	9,046
	TOTAL (First Allocation Base)	95,847,768	540,608	N/A	562,137	1,033	295,898	N/A	307,808
	LESS: Service Dept., No. 1-8	7,417,346	41,836	N/A	41,836	83	23,864	N/A	23,864
	TOTAL (Second Allocation Base)	88,430,422	498,772	21,529	520,301	950	272,034	11,910	283,944

EXHIBIT 3B. COST ALLOCATION, SUTTER COUNTY AUDITOR-CONTROLLER, CONTINUED

DEPT. NO.	DEPARTMENT NAME	CLAIMS ACCOUNTING				DIRECT IDENTIFIED			SUMMARY
		ALLOC	CLAIMS	SECOND	SUB	DIRECT	SECOND	SUB	NET TOTAL
		BASE (# WTS)	ALLOC (\$)	ALLOC (\$)	TOTAL (\$)	IDENTIFIED (\$)	ALLOC (\$)	TOTAL (\$)	ALLOCATED (\$)
1102	1. County Administrator	139	1,508	N/A	1,508	0	N/A	0	9,428
1201	2. Auditor-Controller	119	1,296	N/A	1,296	0	N/A	0	10,577
1202	3. Treasurer-Tax Collector	821	8,935	N/A	8,935	0	N/A	0	14,680
1205	4. Purchasing	68	743	N/A	743	0	N/A	0	2,044
1301	5. County Counsel	124	1,345	N/A	1,345	0	N/A	0	8,916
1401	6. Personnel	303	3,292	N/A	3,292	0	N/A	0	8,685
1700	7. Building Maintenance	1,454	15,817	N/A	15,817	0	N/A	0	41,954
1924	8. Central Services	274	2,981	N/A	2,981	0	N/A	0	5,333
1101	9. Board of Supervisors	153	1,664	70	1,734	0	0	0	5,397
1105	10. Clerk of the Board	33	361	15	376	0	0	0	2,104
1203	11. Assessor	125	1,359	58	1,417	0	0	0	20,522
1204	12. Revenue Collection	974	10,592	448	11,040	0	0	0	13,067
1502	13. Elections	370	4,021	170	4,192	404	22	426	12,840
1600	14. Sheriff-Communications	180	1,961	83	2,044	0	0	0	20,745
1920	15. Public Works	102	1,104	47	1,151	0	0	0	7,795
1922	16. Water Resources	143	1,558	66	1,624	993	55	1,048	7,818
2103	17. Sheriff's Court Bailiffs	17	184	8	192	0	0	0	4,860
2125	18. District Attorney	355	3,859	163	4,022	0	0	0	30,538
2106	19. Public Defender	209	2,273	96	2,369	0	0	0	3,564
2108	20. Child Support Services	180	1,961	83	2,044	0	0	0	26,870
2112	21. Superior Court	542	5,898	250	6,147	0	0	0	7,174
2201	22. Sheriff-Coroner	571	6,216	263	6,479	0	0	0	50,115
2205	23. Sheriff-Boat Patrol	35	382	16	399	0	0	0	2,933
2208	24. Sheriff-Live Oak Contract	42	460	19	480	0	0	0	8,208
2301	25. Sheriff-County Jail	914	9,940	421	10,361	0	0	0	55,989
2302	26. Anti-Drug Abuse Enforcement	0	0	0	0	0	0	0	2,725
2304	27. Probation	234	2,542	108	2,649	0	0	0	34,627
2401	28. Fire/Emergency Svcs/Haz Mat	33	361	15	376	0	0	0	1,745
2402	29. Fire Services Administration	32	347	15	362	0	0	0	1,530
2601	30. Agricultural Commissioner	217	2,358	100	2,457	0	0	0	23,598
2701 21	31. Community Svcs Dept. Wide	115	1,246	53	1,299	2,979	164	3,143	12,549
2701 22	32. Community Svcs Bldg Inspectn	29	319	13	332	0	0	0	2,797
270123/24	33. Community Svcs Planning	68	736	31	767	0	0	0	8,778
2701 25	34. Community Svcs Environ Hlth	43	467	20	487	0	0	0	6,637
2701 26	35. Community Svcs Animal Cntrl	392	4,269	181	4,450	0	0	0	9,993
2701 27	36. Community Services CUPA	12	127	5	133	0	0	0	253
2701 28	37. Community Services Measure M	29	319	13	332	0	0	0	332
2706	38. Recorder	108	1,175	50	1,225	0	0	0	5,673
2709	39. Pub. Guardian/Conservator	59	637	27	664	0	0	0	2,833
2710	40. County Clerk	51	552	23	576	0	0	0	2,482
3100	41. Road	685	7,448	315	7,763	0	0	0	38,241
3200	42. County Airport	59	637	27	664	0	0	0	1,640
3300	43. Transportation Development	1	14	1	15	0	0	0	15
4102	44. Mental Health	2,521	27,428	1,161	28,589	0	0	0	150,620
4103	45. Health	1,279	13,912	589	14,501	0	0	0	76,887
4104	46. Mental Health Service Act	556	6,046	256	6,302	0	0	0	29,057
4120	47. Human Services Admin	75	821	35	856	0	0	0	5,896
5101	48. Welfare	6,050	65,816	2,785	68,601	0	0	0	179,173
6201	49. County Library	493	5,360	227	5,586	0	0	0	20,318
6301	50. Bi-County Farm Advisor	79	857	36	893	0	0	0	2,721
7101	51. Parks and Recreation	131	1,430	61	1,491	0	0	0	1,699
7201	52. Community Memorial Museum	42	453	19	472	0	0	0	2,982
7203	53. Vets Memorial Community Bldg	111	1,204	51	1,255	0	0	0	1,493
5000	54. Trial Court Agency	20	212	9	221	5,958	328	6,286	6,508
5100	55. Children & Families First Comm	280	3,044	129	3,173	0	0	0	6,417
5200	56. IHSS Public Authority	120	1,310	55	1,365	0	0	0	1,915
4580	57. Fleet Management ISF	1,443	15,696	664	16,361	993	55	1,048	27,500
4581	58. Information Technology ISF	264	2,874	122	2,996	3,972	218	4,191	29,810
4585	59. Vehicle Replacement Fund ISF	13	142	6	148	0	0	0	148
4590	60. Liability Insurance ISF	27	290	12	303	0	0	0	3,194
4591	61. Workers' Comp. Ins. ISF	38	418	18	435	0	0	0	10,481
0301	62. County Service Area G	3	35	1	37	0	0	0	37
0305	63. County Service Area F	1,023	11,130	471	11,601	0	0	0	25,355
0309	64. County Service Area C	123	1,338	57	1,395	0	0	0	1,711
0311	65. County Service Area D	103	1,126	48	1,173	0	0	0	1,487
7565	66. County School Service	0	0	0	0	0	0	0	0
VARIOUS	67. All Other Departments	792	8,616	365	8,981	8,938	492	9,429	23,740
	68. Unallowable	2	21	1	22	0	0	0	22
	69. Non-County Agencies	2,492	27,109	1,147	28,257	17,875	983	18,859	88,156
	TOTAL (First Allocation Base)	28,492	309,956	N/A	321,554	42,113	N/A	44,430	1,235,929
	LESS: Service Dept., No. 1-8	3,302	35,917	N/A	35,917	0	N/A	0	101,617
	TOTAL (Second Allocation Base)	25,190	274,039	11,597	285,637	42,113	2,316	44,430	1,134,312

EXHIBIT 3C. COST ALLOCATION, SUTTER COUNTY TREASURER-TAX COLLECTOR, YEAR ENDED JUNE 30, 2008

DEPT. NO.	DEPARTMENT NAME	VENDOR WARRANT COSTS			
		ALLOC. BASE (# WTS)	FIRST ALLOC (\$)	SECOND ALLOC (\$)	SUB TOTAL (\$)
1102	1. County Administrator	139	532	N/A	532
1201	2. Auditor-Controller	119	457	N/A	457
1202	3. Treasurer-Tax Collector	821	3,154	N/A	3,154
1205	4. Purchasing	68	262	N/A	262
1301	5. County Counsel	124	475	N/A	475
1401	6. Personnel	303	1,162	N/A	1,162
1700	7. Building Maintenance	1,454	5,584	N/A	5,584
1924	8. Central Services	274	1,052	N/A	1,052
1101	9. Board of Supervisors	153	587	75	663
1105	10. Clerk of the Board	33	127	16	144
1203	11. Assessor	125	480	62	542
1204	12. Revenue Collection	974	3,739	480	4,220
1502	13. Elections	370	1,420	182	1,602
1600	14. Sheriff-Communications	180	692	89	781
1920	15. Public Works	102	390	50	440
1922	16. Water Resources	143	550	71	621
2103	17. Sheriff's Court Bailiffs	17	65	8	73
2125	18. District Attorney	355	1,362	175	1,537
2106	19. Public Defender	209	802	103	905
2108	20. Child Support Services	180	692	89	781
2112	21. Superior Court	542	2,082	268	2,350
2201	22. Sheriff-Coroner	571	2,194	282	2,476
2205	23. Sheriff-Boat Patrol	35	135	17	152
2208	24. Sheriff-Live Oak Contract	42	162	21	183
2301	25. Sheriff-County Jail	914	3,509	451	3,960
2302	26. Anti-Drug Abuse Enforcement	0	0	0	0
2304	27. Probation	234	897	115	1,013
2401	28. Fire/Emergency Svcs/Haz Mat	33	127	16	144
2402	29. Fire Services Administration	32	122	16	138
2601	30. Agricultural Commissioner	217	832	107	939
2701 21	31. Community Svcs Dept. Wide	115	440	57	496
2701 22	32. Community Svcs Bldg Inspectn	29	112	14	127
270123/24	33. Community Svcs Planning	68	260	33	293
2701 25	34. Community Svcs Environ Hlth	43	165	21	186
2701 26	35. Community Svcs Animal Cntrl	392	1,507	194	1,701
2701 27	36. Community Services CUPA	12	45	6	51
2701 28	37. Community Services Measure M	29	112	14	127
2706	38. Recorder	108	415	53	468
2709	39. Pub. Guardian/Conservator	59	225	29	254
2710	40. County Clerk	51	195	25	220
3100	41. Road	685	2,629	338	2,967
3200	42. County Airport	59	225	29	254
3300	43. Transportation Development	1	5	1	6
4102	44. Mental Health	2,521	9,683	1,244	10,927
4103	45. Health	1,279	4,911	631	5,542
4104	46. Mental Health Service Act	556	2,134	274	2,409
4120	47. Human Services Admin	75	290	37	327
5101	48. Welfare	6,050	23,234	2,985	26,220
6201	49. County Library	493	1,892	243	2,135
6301	50. Bi-County Farm Advisor	79	302	39	341
7101	51. Parks and Recreation	131	505	65	570
7201	52. Community Memorial Museum	42	160	21	181
7203	53. Vets Memorial Community Bldg	111	425	55	479
5000	54. Trial Court Agency	20	75	10	85
5100	55. Children & Families First Comm	280	1,075	138	1,213
5200	56. IHSS Public Authority	120	462	59	522
4580	57. Fleet Management ISF	1,443	5,541	712	6,253
4581	58. Information Technology ISF	264	1,015	130	1,145
4585	59. Vehicle Replacement Fund ISF	13	50	6	56
4590	60. Liability Insurance Fund	27	102	13	116
4591	61. Workers' Comp. Ins. ISF	38	147	19	166
0301	62. County Service Area G	3	12	2	14
0305	63. County Service Area F	1,023	3,929	505	4,434
0309	64. County Service Area C	123	472	61	533
0311	65. County Service Area D	103	397	51	448
7565	66. County School Service	0	0	0	0
VARIOUS	67. All Other Departments	792	3,042	391	3,433
	68. Unallowable	2	7	1	8
	69. Non-County Agencies	2,492	9,570	1,230	10,800
	TOTAL (First Allocation Base)	28,492	109,421	N/A	121,851
	LESS: Service Dept., No. 1--8	3,302	12,679	N/A	12,679
	TOTAL (Second Allocation Base)	25,190	96,742	12,430	109,172

EXHIBIT 3C. COST ALLOCATION, SUTTER COUNTY TREASURER-TAX COLLECTOR, CONTINUED

DEPT. NO.	DEPARTMENT NAME	PAYROLL WARRANT COSTS				DIRECT IDENTIFIED			SUMMARY
		ALLOC. BASE (#EES)	FIRST ALLOC (\$)	SECOND ALLOC (\$)	SUB TOTAL (\$)	VARIOUS WARRANTS (\$)	SECOND ALLOC (\$)	SUB TOTAL (\$)	NET TOTAL ALLOCATED (\$)
1102	1. County Administrator	9	134	N/A	134	0	N/A	0	666
1201	2. Auditor-Controller	14	211	N/A	211	0	N/A	0	669
1202	3. Treasurer-Tax Collector	8	123	N/A	123	0	N/A	0	3,278
1205	4. Purchasing	2	31	N/A	31	0	N/A	0	294
1301	5. County Counsel	7	113	N/A	113	0	N/A	0	588
1401	6. Personnel	8	123	N/A	123	0	N/A	0	1,285
1700	7. Building Maintenance	34	517	N/A	517	0	N/A	0	6,101
1924	8. Central Services	2	33	N/A	33	0	N/A	0	1,085
1101	9. Board of Supervisors	6	90	11	101	0	0	0	764
1105	10. Clerk of the Board	3	42	5	47	0	0	0	191
1203	11. Assessor	25	393	49	441	0	0	0	983
1204	12. Revenue Collection	3	48	6	54	0	0	0	4,274
1502	13. Elections	11	171	21	192	192	22	214	2,008
1600	14. Sheriff-Communications	23	358	44	403	0	0	0	1,184
1920	15. Public Works	9	136	17	153	0	0	0	593
1922	16. Water Resources	7	101	13	114	0	0	0	735
2103	17. Sheriff's Court Bailiffs	6	94	12	105	0	0	0	179
2125	18. District Attorney	29	455	56	511	0	0	0	2,048
2106	19. Public Defender	1	16	2	18	0	0	0	923
2108	20. Child Support Services	33	511	63	574	0	0	0	1,355
2112	21. Superior Court	0	0	0	0	0	0	0	2,350
2201	22. Sheriff-Coroner	49	753	93	846	0	0	0	3,323
2205	23. Sheriff-Boat Patrol	4	59	7	66	0	0	0	218
2208	24. Sheriff-Live Oak Contract	9	136	17	153	0	0	0	337
2301	25. Sheriff-County Jail	54	832	103	935	0	0	0	4,895
2302	26. Anti-Drug Abuse Enforcement	3	42	5	47	0	0	0	47
2304	27. Probation	41	633	78	711	0	0	0	1,723
2401	28. Fire/Emergency Svcs/Haz Mat	1	17	2	19	0	0	0	163
2402	29. Fire Services Administration	1	15	2	17	0	0	0	156
2601	30. Agricultural Commissioner	26	396	49	445	0	0	0	1,384
2701 21	31. Community Svcs Dept. Wide	11	164	20	184	0	0	0	680
2701 22	32. Community Svcs Bldg Inspectn	3	47	6	53	0	0	0	180
270123/24	33. Community Svcs Planning	10	156	19	175	0	0	0	469
2701 25	34. Community Svcs Environ Hlth	7	113	14	127	0	0	0	313
2701 26	35. Community Svcs Animal Cntrl	7	110	14	124	0	0	0	1,825
2701 27	36. Community Services CUPA	0	0	0	0	0	0	0	51
2701 28	37. Community Services Measure M	0	0	0	0	0	0	0	127
2706	38. Recorder	6	91	11	102	0	0	0	570
2709	39. Pub. Guardian/Conservator	4	63	8	71	0	0	0	325
2710	40. County Clerk	2	33	4	37	0	0	0	257
3100	41. Road	32	494	61	555	0	0	0	3,523
3200	42. County Airport	1	16	2	18	0	0	0	272
3300	43. Transportation Development	0	0	0	0	0	0	0	6
4102	44. Mental Health	156	2,412	298	2,710	0	0	0	13,637
4103	45. Health	79	1,221	151	1,372	0	0	0	6,915
4104	46. Mental Health Service Act	24	367	45	413	0	0	0	2,821
4120	47. Human Services Admin	5	77	10	87	0	0	0	414
5101	48. Welfare	149	2,296	284	2,580	23,607	2,682	26,289	55,088
6201	49. County Library	23	352	43	395	0	0	0	2,531
6301	50. Bi-County Farm Advisor	3	46	6	51	0	0	0	393
7101	51. Parks and Recreation	0	0	0	0	0	0	0	570
7201	52. Community Memorial Museum	5	77	10	87	0	0	0	267
7203	53. Vets Memorial Community Bldg	0	0	0	0	0	0	0	479
5000	54. Trial Court Agency	0	0	0	0	0	0	0	85
5100	55. Children & Families First Comm	4	61	8	69	0	0	0	1,282
5200	56. IHSS Public Authority	0	0	0	0	0	0	0	522
4580	57. Fleet Management ISF	7	112	14	126	0	0	0	6,379
4581	58. Information Technology ISF	21	320	40	359	0	0	0	1,505
4585	59. Vehicle Replacement Fund ISF	0	0	0	0	0	0	0	56
4590	60. Liability Insurance ISF	0	0	0	0	0	0	0	116
4591	61. Workers' Comp. Ins. ISF	2	27	3	30	0	0	0	196
0301	62. County Service Area G	0	0	0	0	0	0	0	14
0305	63. County Service Area F	16	239	30	269	0	0	0	4,703
0309	64. County Service Area C	0	0	0	0	0	0	0	533
0311	65. County Service Area D	0	0	0	0	0	0	0	448
7565	66. County School Service	0	0	0	0	172,443	19,589	192,032	192,032
VARIOUS	67. All Other Departments	0	0	0	0	0	0	0	3,433
	68. Unallowable	0	0	0	0	0	0	0	8
	69. Non-County Agencies	30	467	58	525	0	0	0	11,325
	TOTAL (First Allocation Base)	1,033	15,945	N/A	17,757	196,242	N/A	218,534	358,142
	LESS: Service Dept., No. 1-8	83	1,286	N/A	1,286	0	N/A	0	13,965
	TOTAL (Second Allocation Base)	950	14,659	1,811	16,471	196,242	22,292	218,534	344,177

EXHIBIT 3D. COST ALLOCATION , SUTTER COUNTY PURCHASING, YEAR ENDED JUNE 30, 2008

DEPT. NO.	DEPARTMENT NAME	PURCHASING				DIRECT IDENTIFIED			
		ALLOC BASE (# HOURS)	FIRST ALLOC (\$)	SECOND ALLOC (\$)	SUB TOTAL (\$)	ALLOC BASE (# HOURS)	FIRST ALLOC (\$)	SECOND ALLOC (\$)	SUB TOTAL (\$)
1102	1. County Administrator	16	902	N/A	902	0	0	N/A	0
1201	2. Auditor-Controller	5	282	N/A	282	0	0	N/A	0
1202	3. Treasurer-Tax Collector	5	282	N/A	282	0	0	N/A	0
1205	4. Purchasing	43	2,423	N/A	2,423	0	0	N/A	0
1301	5. County Counsel	2	113	N/A	113	0	0	N/A	0
1401	6. Personnel	23	1,296	N/A	1,296	0	0	N/A	0
1700	7. Building Maintenance	88	4,959	N/A	4,959	0	0	N/A	0
1924	8. Central Services	9	507	N/A	507	0	0	N/A	0
1101	9. Board of Supervisors	4	225	43	268	0	0	0	0
1105	10. Clerk of the Board	1	56	11	67	0	0	0	0
1203	11. Assessor	18	1,014	192	1,206	0	0	0	0
1204	12. Revenue Collection	3	169	32	201	0	0	0	0
1502	13. Elections	16	902	170	1,072	0	0	0	0
1600	14. Sheriff-Communications	5	282	53	335	0	0	0	0
1920	15. Public Works	17	958	181	1,139	0	0	0	0
1922	16. Water Resources	23	1,296	245	1,541	0	0	0	0
2103	17. Sheriff's Court Bailiffs	1	56	11	67	0	0	0	0
2125	18. District Attorney	20	1,127	213	1,340	0	0	0	0
2106	19. Public Defender	1	56	11	67	0	0	0	0
2108	20. Child Support Services	3	169	32	201	0	0	0	0
2112	21. Superior Court	0	0	0	0	0	0	0	0
2201	22. Sheriff-Coroner	46	2,592	490	3,082	0	0	0	0
2205	23. Sheriff-Boat Patrol	1	56	11	67	0	0	0	0
2208	24. Sheriff-Live Oak Contract	1	56	11	67	0	0	0	0
2301	25. Sheriff-County Jail	31	1,747	330	2,077	0	0	0	0
2302	26. Anti-Drug Abuse Enforcement	0	0	0	0	0	0	0	0
2304	27. Probation	14	789	149	938	0	0	0	0
2401	28. Fire/Emergency Svcs/Haz Mat	5	282	53	335	0	0	0	0
2402	29. Fire Services Administration	0	0	0	0	0	0	0	0
2601	30. Agricultural Commissioner	86	4,846	916	5,763	0	0	0	0
2701 21	31. Community Svcs Dept. Wide	7	394	75	469	0	0	0	0
2701 22	32. Community Svcs Bldg Inspectn	0	0	0	0	0	0	0	0
270123/24	33. Community Svcs Planning	1	56	11	67	0	0	0	0
2701 25	34. Community Svcs Environ Hlth	0	0	0	0	0	0	0	0
2701 26	35. Community Svcs Animal Cntrl	2	113	21	134	0	0	0	0
2701 27	36. Community Services CUPA	0	0	0	0	0	0	0	0
2701 28	37. Community Services Measure M	0	0	0	0	0	0	0	0
2706	38. Recorder	10	535	101	637	0	0	0	0
2709	39. Pub. Guardian/Conservator	12	676	128	804	0	0	0	0
2710	40. County Clerk	1	28	5	34	0	0	0	0
3100	41. Road	65	3,663	693	4,356	0	0	0	0
3200	42. County Airport	7	394	75	469	0	0	0	0
3300	43. Transportation Development	0	0	0	0	0	0	0	0
4102	44. Mental Health	151	8,509	1,609	10,118	0	0	0	0
4103	45. Health	96	5,410	1,023	6,433	0	0	0	0
4104	46. Mental Health Service Act	64	3,607	682	4,289	0	0	0	0
4120	47. Human Services Admin	1	56	11	67	0	0	0	0
5101	48. Welfare	45	2,536	479	3,015	0	0	0	0
6201	49. County Library	1	56	11	67	0	0	0	0
6301	50. Bi-County Farm Advisor	4	225	43	268	0	0	0	0
7101	51. Parks and Recreation	15	845	160	1,005	0	0	0	0
7201	52. Community Memorial Museum	1	56	11	67	0	0	0	0
7203	53. Vets Memorial Community Bldg	4	225	43	268	0	0	0	0
5000	54. Trial Court Agency	0	0	0	0	0	0	0	0
5100	55. Children & Families First Comm	0	0	0	0	0	0	0	0
5200	56. IHSS Public Authority	2	113	21	134	0	0	0	0
4580	57. Fleet Management ISF	70	3,945	746	4,691	0	0	0	0
4581	58. Information Technology ISF	7	394	75	469	0	0	0	0
4585	59. Vehicle Replacement Fund ISF	43	2,423	458	2,881	0	0	0	0
4590	60. Liability Insurance ISF	0	0	0	0	0	0	0	0
4591	61. Workers' Comp. Ins. ISF	0	0	0	0	0	0	0	0
0301	62. County Service Area G	0	0	0	0	0	0	0	0
0305	63. County Service Area F	19	1,071	202	1,273	0	0	0	0
0309	64. County Service Area C	0	0	0	0	0	0	0	0
0311	65. County Service Area D	10	564	107	670	0	0	0	0
7565	66. County School Service	0	0	0	0	0	0	0	0
VARIOUS	67. All Other Departments	49	2,761	522	3,283	0	0	0	0
	68. Unallowable	0	0	0	0	0	0	0	0
	69. Non-County Agencies	5	282	53	335	26	8,823	1,398	10,220
	TOTAL (First Allocation Base)	1,178	66,384	N/A	76,900	26	8,823	N/A	10,220
	LESS: Service Dept., No. 1-8	191	10,764	N/A	10,764	0	0	N/A	0
	TOTAL (Second Allocation Base)	987	55,621	10,516	66,137	26	8,823	1,398	10,220

EXHIBIT 3D. COST ALLOCATION , SUTTER COUNTY PURCHASING, CONTINUED

		TELECOMMUNICATIONS			
DEPT. NO.	DEPARTMENT NAME	ALLOC BASE TELECOMM (# HOURS)	FIRST ALLOC (\$)	SECOND ALLOC (\$)	SUB TOTAL (\$)
1102	1. County Administrator	8	1,227	N/A	1,227
1201	2. Auditor-Controller	1	153	N/A	153
1202	3. Treasurer-Tax Collector	0	0	N/A	0
1205	4. Purchasing	9	1,381	N/A	1,381
1301	5. County Counsel	0	0	N/A	0
1401	6. Personnel	0	0	N/A	0
1700	7. Building Maintenance	5	767	N/A	767
1924	8. Central Services	1	153	N/A	153
1101	9. Board of Supervisors	1	153	29	183
1105	10. Clerk of the Board	0	0	0	0
1203	11. Assessor	0	0	0	0
1204	12. Revenue Collection	0	0	0	0
1502	13. Elections	2	307	58	365
1600	14. Sheriff-Communications	2	307	58	365
1920	15. Public Works	3	460	87	548
1922	16. Water Resources	4	614	116	730
2103	17. Sheriff's Court Bailiffs	0	0	0	0
2125	18. District Attorney	3	460	87	548
2106	19. Public Defender	0	0	0	0
2108	20. Child Support Services	0	0	0	0
2112	21. Superior Court	0	0	0	0
2201	22. Sheriff-Coroner	1	153	29	183
2205	23. Sheriff-Boat Patrol	0	0	0	0
2208	24. Sheriff-Live Oak Contract	0	0	0	0
2301	25. Sheriff-County Jail	8	1,227	233	1,460
2302	26. Anti-Drug Abuse Enforcement	0	0	0	0
2304	27. Probation	4	614	116	730
2401	28. Fire/Emergency Svcs/Haz Mat	2	307	58	365
2402	29. Fire Services Administration	0	0	0	0
2601	30. Agricultural Commissioner	10	1,534	291	1,826
2701 21	31. Community Svcs Dept. Wide	0	0	0	0
2701 22	32. Community Svcs Bldg Inspectn	0	0	0	0
270123/24	33. Community Svcs Planning	0	0	0	0
2701 25	34. Community Svcs Environ Hlth	1	153	29	183
2701 26	35. Community Svcs Animal Cntrl	0	0	0	0
2701 27	36. Community Services CUPA	0	0	0	0
2701 28	37. Community Services Measure M	0	0	0	0
2706	38. Recorder	2	230	44	274
2709	39. Pub. Guardian/Conservator	0	0	0	0
2710	40. County Clerk	1	77	15	91
3100	41. Road	8	1,227	233	1,460
3200	42. County Airport	0	0	0	0
3300	43. Transportation Development	0	0	0	0
4102	44. Mental Health	32	4,910	932	5,842
4103	45. Health	7	1,074	204	1,278
4104	46. Mental Health Service Act	15	2,301	437	2,738
4120	47. Human Services Admin	3	460	87	548
5101	48. Welfare	2	307	58	365
6201	49. County Library	1	153	29	183
6301	50. Bi-County Farm Advisor	0	0	0	0
7101	51. Parks and Recreation	1	153	29	183
7201	52. Community Memorial Museum	0	0	0	0
7203	53. Vets Memorial Community Bldg	0	0	0	0
5000	54. Trial Court Agency	0	0	0	0
5100	55. Children & Families First Comm	0	0	0	0
5200	56. IHSS Public Authority	0	0	0	0
4580	57. Fleet Management ISF	6	921	175	1,095
4581	58. Information Technology ISF	2	307	58	365
4585	59. Vehicle Replacement Fund ISF	0	0	0	0
4590	60. Liability Insurance ISF	0	0	0	0
4591	61. Workers' Comp. Ins. ISF	0	0	0	0
0301	62. County Service Area G	0	0	0	0
0305	63. County Service Area F	0	0	0	0
0309	64. County Service Area C	0	0	0	0
0311	65. County Service Area D	1	153	29	183
7565	66. County School Service	0	0	0	0
VARIOUS	67. All Other Departments	0	0	0	0
	68. Unallowable	0	0	0	0
	69. Non-County Agencies	0	0	0	0
	TOTAL (First Allocation Base)	145	22,247	N/A	25,771
	LESS: Service Dept., No. 1-8	24	3,682	N/A	3,682
	TOTAL (Second Allocation Base)	121	18,565	3,524	22,089

EXHIBIT 3D. COST ALLOCATION , SUTTER COUNTY PURCHASING, CONTINUED

DEPT. NO.	DEPARTMENT NAME	VEHICLES			
		ALLOC BASE VEHICLES (# HOURS)	FIRST ALLOC (\$)	SECOND ALLOC (\$)	SUB TOTAL (\$)
1102	1. County Administrator	0	0	N/A	0
1201	2. Auditor-Controller	0	0	N/A	0
1202	3. Treasurer-Tax Collector	0	0	N/A	0
1205	4. Purchasing	0	0	N/A	0
1301	5. County Counsel	0	0	N/A	0
1401	6. Personnel	0	0	N/A	0
1700	7. Building Maintenance	0	0	N/A	0
1924	8. Central Services	0	0	N/A	0
1101	9. Board of Supervisors	0	0	0	0
1105	10. Clerk of the Board	0	0	0	0
1203	11. Assessor	0	0	0	0
1204	12. Revenue Collection	0	0	0	0
1502	13. Elections	0	0	0	0
1600	14. Sheriff-Communications	0	0	0	0
1920	15. Public Works	0	0	0	0
1922	16. Water Resources	0	0	0	0
2103	17. Sheriff's Court Bailiffs	0	0	0	0
2125	18. District Attorney	0	0	0	0
2106	19. Public Defender	0	0	0	0
2108	20. Child Support Services	0	0	0	0
2112	21. Superior Court	0	0	0	0
2201	22. Sheriff-Coroner	132	7,199	1,140	8,339
2205	23. Sheriff-Boat Patrol	0	0	0	0
2208	24. Sheriff-Live Oak Contract	0	0	0	0
2301	25. Sheriff-County Jail	0	0	0	0
2302	26. Anti-Drug Abuse Enforcement	0	0	0	0
2304	27. Probation	0	0	0	0
2401	28. Fire/Emergency Svcs/Haz Mat	0	0	0	0
2402	29. Fire Services Administration	0	0	0	0
2601	30. Agricultural Commissioner	0	0	0	0
2701 21	31. Community Svcs Dept. Wide	0	0	0	0
2701 22	32. Community Svcs Bldg Inspectn	0	0	0	0
270123/24	33. Community Svcs Planning	0	0	0	0
2701 25	34. Community Svcs Environ Hlth	0	0	0	0
2701 26	35. Community Svcs Animal Cntrl	0	0	0	0
2701 27	36. Community Services CUPA	0	0	0	0
2701 28	37. Community Services Measure M	0	0	0	0
2706	38. Recorder	0	0	0	0
2709	39. Pub. Guardian/Conservator	0	0	0	0
2710	40. County Clerk	0	0	0	0
3100	41. Road	59	3,218	510	3,727
3200	42. County Airport	0	0	0	0
3300	43. Transportation Development	0	0	0	0
4102	44. Mental Health	0	0	0	0
4103	45. Health	0	0	0	0
4104	46. Mental Health Service Act	0	0	0	0
4120	47. Human Services Admin	0	0	0	0
5101	48. Welfare	8	436	69	505
6201	49. County Library	0	0	0	0
6301	50. Bi-County Farm Advisor	0	0	0	0
7101	51. Parks and Recreation	0	0	0	0
7201	52. Community Memorial Museum	0	0	0	0
7203	53. Vets Memorial Community Bldg	0	0	0	0
5000	54. Trial Court Agency	0	0	0	0
5100	55. Children & Families First Comm	0	0	0	0
5200	56. IHSS Public Authority	0	0	0	0
4580	57. Fleet Management ISF	30	1,636	259	1,895
4581	58. Information Technology ISF	0	0	0	0
4585	59. Vehicle Replacement Fund ISF	81	4,417	700	5,117
4590	60. Liability Insurance ISF	0	0	0	0
4591	61. Workers' Comp. Ins. ISF	0	0	0	0
0301	62. County Service Area G	0	0	0	0
0305	63. County Service Area F	10	545	86	632
0309	64. County Service Area C	0	0	0	0
0311	65. County Service Area D	10	545	86	632
7565	66. County School Service	0	0	0	0
VARIOUS	67. All Other Departments	0	0	0	0
	68. Unallowable	0	0	0	0
	69. Non-County Agencies	0	0	0	0
	TOTAL (First Allocation Base)	330	17,997	N/A	20,847
	LESS: Service Dept., No. 1-8	0	0	N/A	0
	TOTAL (Second Allocation Base)	330	17,997	2,851	20,847

EXHIBIT 3D. COST ALLOCATION , SUTTER COUNTY PURCHASING, CONTINUED

DEPT. NO.	DEPARTMENT NAME	FIXED ASSETS				SUMMARY
		ALLOC BASE FIXED ASSETS (# HOURS)	FIRST ALLOC (\$)	SECOND ALLOC (\$)	SUB TOTAL (\$)	NET TOTAL ALLOCATED (\$)
1102	1. County Administrator	0	0	N/A	0	2,129
1201	2. Auditor-Controller	0	0	N/A	0	435
1202	3. Treasurer-Tax Collector	0	0	N/A	0	282
1205	4. Purchasing	0	0	N/A	0	3,804
1301	5. County Counsel	0	0	N/A	0	113
1401	6. Personnel	0	0	N/A	0	1,296
1700	7. Building Maintenance	18	1,606	N/A	1,606	7,332
1924	8. Central Services	0	0	N/A	0	661
1101	9. Board of Supervisors	0	0	0	0	451
1105	10. Clerk of the Board	0	0	0	0	67
1203	11. Assessor	0	0	0	0	1,206
1204	12. Revenue Collection	0	0	0	0	201
1502	13. Elections	0	0	0	0	1,437
1600	14. Sheriff-Communications	3	268	46	313	1,013
1920	15. Public Works	2	178	30	209	1,896
1922	16. Water Resources	0	0	0	0	2,271
2103	17. Sheriff's Court Bailiffs	0	0	0	0	67
2125	18. District Attorney	0	0	0	0	1,888
2106	19. Public Defender	0	0	0	0	67
2108	20. Child Support Services	0	0	0	0	201
2112	21. Superior Court	0	0	0	0	0
2201	22. Sheriff-Coroner	26	2,319	396	2,715	14,319
2205	23. Sheriff-Boat Patrol	0	0	0	0	67
2208	24. Sheriff-Live Oak Contract	0	0	0	0	67
2301	25. Sheriff-County Jail	0	0	0	0	3,538
2302	26. Anti-Drug Abuse Enforcement	0	0	0	0	0
2304	27. Probation	0	0	0	0	1,668
2401	28. Fire/Emergency Srvs/Haz Mat	0	0	0	0	700
2402	29. Fire Services Administration	0	0	0	0	0
2601	30. Agricultural Commissioner	24	2,141	365	2,506	10,094
2701 21	31. Community Srvs Dept. Wide	0	0	0	0	469
2701 22	32. Community Srvs Bldg Inspectn	0	0	0	0	0
270123/24	33. Community Srvs Planning	0	0	0	0	67
2701 25	34. Community Srvs Environ Hlth	0	0	0	0	183
2701 26	35. Community Srvs Animal Cntrl	0	0	0	0	134
2701 27	36. Community Services CUPA	0	0	0	0	0
2701 28	37. Community Services Measure M	0	0	0	0	0
2706	38. Recorder	0	0	0	0	910
2709	39. Pub. Guardian/Conservator	0	0	0	0	804
2710	40. County Clerk	0	0	0	0	125
3100	41. Road	33	2,944	502	3,446	12,989
3200	42. County Airport	0	0	0	0	469
3300	43. Transportation Development	0	0	0	0	0
4102	44. Mental Health	0	0	0	0	15,960
4103	45. Health	58	5,174	883	6,057	13,767
4104	46. Mental Health Service Act	10	892	152	1,044	8,071
4120	47. Human Services Admin	0	0	0	0	615
5101	48. Welfare	18	1,606	274	1,880	5,766
6201	49. County Library	0	0	0	0	250
6301	50. Bi-County Farm Advisor	0	0	0	0	268
7101	51. Parks and Recreation	0	0	0	0	1,188
7201	52. Community Memorial Museum	0	0	0	0	67
7203	53. Vets Memorial Community Bldg	0	0	0	0	268
5000	54. Trial Court Agency	0	0	0	0	0
5100	55. Children & Families First Comm	0	0	0	0	0
5200	56. IHSS Public Authority	0	0	0	0	134
4580	57. Fleet Management ISF	12	1,070	183	1,253	8,934
4581	58. Information Technology ISF	0	0	0	0	834
4585	59. Vehicle Replacement Fund ISF	14	1,249	213	1,462	9,460
4590	60. Liability Insurance ISF	0	0	0	0	0
4591	61. Workers' Comp. Ins. ISF	0	0	0	0	0
0301	62. County Service Area G	0	0	0	0	0
0305	63. County Service Area F	11	981	167	1,149	3,054
0309	64. County Service Area C	0	0	0	0	0
0311	65. County Service Area D	10	892	152	1,044	2,529
7565	66. County School Service	0	0	0	0	0
VARIOUS	67. All Other Departments	2	178	30	209	3,492
	68. Unallowable	0	0	0	0	0
	69. Non-County Agencies	10	892	152	1,044	11,599
	TOTAL (First Allocation Base)	251	22,390	N/A	25,937	159,676
	LESS: Service Dept., No. 1--8	18	1,606	N/A	1,606	16,051
	TOTAL (Second Allocation Base)	233	20,785	3,547	24,331	143,624

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EXHIBIT 3E. COST ALLOCATION, SUTTER COUNTY COUNTY COUNSEL, YEAR ENDED JUNE 30, 2008

DEPT. NO.	DEPARTMENT NAME	ALLOCATION BASE (% SALARY)	FIRST ALLOC (\$)	SECOND ALLOC (\$)	LESS DIRECT BILLINGS (\$)	NET TOTAL ALLOCATED (\$)
1102	1. County Administrator	8.91	109,542	N/A	0	109,542
1201	2. Auditor-Controller	0.02	204	N/A	0	204
1202	3. Treasurer-Tax Collector	1.04	12,818	N/A	0	12,818
1205	4. Purchasing	0.00	0	N/A	0	0
1301	5. County Counsel	0.00	0	N/A	0	0
1401	6. Personnel	3.46	42,560	N/A	0	42,560
1700	7. Building Maintenance	0.00	0	N/A	0	0
1924	8. Central Services	0.03	320	N/A	0	320
1101	9. Board of Supervisors	0.00	0	0	0	0
1105	10. Clerk of the Board	0.01	142	7	0	150
1203	11. Assessor	0.33	4,071	204	0	4,276
1204	12. Revenue Collection	0.00	0	0	0	0
1502	13. Elections	0.53	6,497	326	0	6,824
1600	14. Sheriff-Communications	0.00	0	0	0	0
1920	15. Public Works	6.06	74,524	3,741	0	78,265
1922	16. Water Resources	0.00	0	0	0	0
2103	17. Sheriff's Court Bailiffs	0.00	0	0	0	0
2125	18. District Attorney	0.08	1,027	52	0	1,078
2106	19. Public Defender	0.00	0	0	0	0
2108	20. Child Support Services	0.04	459	23	0	482
2112	21. Superior Court	0.00	0	0	0	0
2201	22. Sheriff-Coroner	3.13	38,467	1,931	0	40,398
2205	23. Sheriff-Boat Patrol	0.00	0	0	0	0
2208	24. Sheriff-Live Oak Contract	0.00	0	0	0	0
2301	25. Sheriff-County Jail	0.00	0	0	0	0
2302	26. Anti-Drug Abuse Enforcement	0.00	0	0	0	0
2304	27. Probation	0.24	2,904	146	0	3,050
2401	28. Fire/Emergency Svcs/Haz Mat	0.18	2,158	108	0	2,266
2402	29. Fire Services Administration	0.07	922	46	0	968
2601	30. Agricultural Commissioner	0.62	7,682	386	0	8,067
2701 21	31. Community Svcs Dept. Wide	0.91	11,220	563	0	11,783
2701 22	32. Community Svcs Bldg Inspectn	0.00	0	0	0	0
270123/24	33. Community Svcs Planning	3.71	45,552	2,287	0	47,838
2701 25	34. Community Svcs Environ Hlth	0.11	1,406	71	0	1,477
2701 26	35. Community Svcs Animal Cntrl	0.24	3,011	151	0	3,162
2701 27	36. Community Services CUPA	0.00	0	0	0	0
2701 28	37. Community Services Measure M	1.12	13,803	693	30,213	(15,717)
2706	38. Recorder	0.00	0	0	0	0
2709	39. Pub. Guardian/Conservator	2.32	28,520	1,432	0	29,952
2710	40. County Clerk	0.46	5,699	286	0	5,986
3100	41. Road	0.00	0	0	0	0
3200	42. County Airport	0.13	1,538	77	0	1,615
3300	43. Transportation Development	0.00	0	0	0	0
4102	44. Mental Health	2.70	33,237	1,668	0	34,905
4103	45. Health	0.51	6,295	316	0	6,611
4104	46. Mental Health Service Act	0.00	0	0	0	0
4120	47. Human Services Admin	0.34	4,142	208	0	4,350
5101	48. Welfare	16.05	197,268	9,902	0	207,170
6201	49. County Library	0.01	114	6	0	120
6301	50. Bi-County Farm Advisor	0.00	0	0	0	0
7101	51. Parks and Recreation	0.00	0	0	0	0
7201	52. Community Memorial Museum	0.03	362	18	0	380
7203	53. Vets Memorial Community Bldg	0.00	0	0	0	0
5000	54. Trial Court Agency	0.06	715	36	0	751
5100	55. Children & Families First Comm	0.06	763	38	0	801
5200	56. IHSS Public Authority	1.79	22,039	1,106	0	23,145
4580	57. Fleet Management ISF	0.00	0	0	0	0
4581	58. Information Technology ISF	0.10	1,214	61	0	1,275
4585	59. Vehicle Replacement Fund ISF	0.00	0	0	0	0
4590	60. Liability Insurance ISF	0.42	5,121	257	0	5,378
4591	61. Workers' Comp. Ins. ISF	0.00	0	0	0	0
0301	62. County Service Area G	0.00	0	0	0	0
0305	63. County Service Area F	0.00	0	0	0	0
0309	64. County Service Area C	0.00	0	0	0	0
0311	65. County Service Area D	0.00	0	0	0	0
7565	66. County School Service	0.00	0	0	0	0
VARIOUS	67. All Other Departments	0.00	0	0	0	0
	68. Unallowable	0.00	0	0	0	0
	69. Non-County Agencies	2.86	35,168	1,765	38,835	(1,902)
	TOTAL (First Allocation Base)	58.69	721,483	N/A	69,048	680,346
	LESS: Service Dept., No. 1--9	13.46	165,444	N/A	0	165,444
	TOTAL (Second Allocation Base)	45.23	556,039	27,911	69,048	514,902

EXHIBIT 3F. COST ALLOCATION, SUTTER COUNTY PERSONNEL DEPARTMENT, YEAR ENDED JUNE 30, 2008

DEPT. NO.	DEPARTMENT NAME	ALLOCATION	FIRST	SECOND	SUB
		BASE (#EES)	ALLOC (\$)	ALLOC (\$)	TOTAL (\$)
1102	1. County Administrator	9	5,639	N/A	5,639
1201	2. Auditor-Controller	14	8,882	N/A	8,882
1202	3. Treasurer-Tax Collector	8	5,189	N/A	5,189
1205	4. Purchasing	2	1,322	N/A	1,322
1301	5. County Counsel	7	4,765	N/A	4,765
1401	6. Personnel	8	5,165	N/A	5,165
1700	7. Building Maintenance	34	21,731	N/A	21,731
1924	8. Central Services	2	1,372	N/A	1,372
1101	9. Board of Supervisors	6	3,767	604	4,372
1105	10. Clerk of the Board	3	1,771	284	2,056
1203	11. Assessor	25	16,517	2,650	19,166
1204	12. Revenue Collection	3	2,021	324	2,345
1502	13. Elections	11	7,185	1,153	8,338
1600	14. Sheriff-Communications	23	15,069	2,417	17,487
1920	15. Public Works	9	5,713	917	6,630
1922	16. Water Resources	7	4,266	684	4,951
2103	17. Sheriff's Court Bailiffs	6	3,942	632	4,574
2125	18. District Attorney	29	19,111	3,066	22,177
2106	19. Public Defender	1	674	108	782
2108	20. Child Support Services	33	21,481	3,446	24,928
2112	21. Superior Court	0	0	0	0
2201	22. Sheriff-Coroner	49	31,661	5,079	36,740
2205	23. Sheriff-Boat Patrol	4	2,470	396	2,866
2208	24. Sheriff-Live Oak Contract	9	5,738	921	6,659
2301	25. Sheriff-County Jail	54	34,979	5,611	40,590
2302	26. Anti-Drug Abuse Enforcement	3	1,771	284	2,056
2304	27. Probation	41	26,596	4,267	30,863
2401	28. Fire/Emergency Svcs/Haz Mat	1	699	112	811
2402	29. Fire Services Administration	1	649	104	753
2601	30. Agricultural Commissioner	26	16,641	2,670	19,311
2701 21	31. Community Svcs Dept. Wide	11	6,886	1,105	7,991
2701 22	32. Community Svcs Bldg Inspectn	3	1,971	316	2,287
270123/24	33. Community Svcs Planning	10	6,566	1,053	7,619
2701 25	34. Community Svcs Environ Hlth	7	4,740	760	5,501
2701 26	35. Community Svcs Animal Cntrl	7	4,641	744	5,385
2701 27	36. Community Services CUPA	0	0	0	0
2701 28	37. Community Services Measure M	0	0	0	0
2706	38. Recorder	6	3,817	612	4,430
2709	39. Pub. Guardian/Conservator	4	2,670	428	3,098
2710	40. County Clerk	2	1,372	220	1,592
3100	41. Road	32	20,783	3,334	24,117
3200	42. County Airport	1	674	108	782
3300	43. Transportation Development	0	0	0	0
4102	44. Mental Health	156	101,395	16,266	117,660
4103	45. Health	79	51,346	8,237	59,583
4104	46. Mental Health Service Act	24	15,444	2,477	17,921
4120	47. Human Services Admin	5	3,243	520	3,764
5101	48. Welfare	149	96,529	15,485	112,015
6201	49. County Library	23	14,795	2,373	17,168
6301	50. Bi-County Farm Advisor	3	1,921	308	2,229
7101	51. Parks and Recreation	0	0	0	0
7201	52. Community Memorial Museum	5	3,243	520	3,764
7203	53. Vets Memorial Community Bldg	0	0	0	0
5000	54. Trial Court Agency	0	0	0	0
5100	55. Children & Families First Comm	4	2,570	412	2,982
5200	56. IHSS Public Authority	0	0	0	0
4580	57. Fleet Management ISF	7	4,715	756	5,472
4581	58. Information Technology ISF	21	13,448	2,157	15,605
4585	59. Vehicle Replacement Fund ISF	0	0	0	0
4590	60. Liability Insurance ISF	0	0	0	0
4591	61. Workers' Comp. Ins. ISF	2	1,123	180	1,303
0301	62. County Service Area G	0	0	0	0
0305	63. County Service Area F	16	10,055	1,613	11,668
0309	64. County Service Area C	0	0	0	0
0311	65. County Service Area D	0	0	0	0
7565	66. County School Service	0	0	0	0
VARIOUS	67. All Other Departments	0	0	0	0
	68. Unallowable	0	0	0	0
	69. Non-County Agencies	30	19,635	3,150	22,785
TOTAL (First Allocation Base)		1,033	670,371	N/A	769,239
LESS: Service Dept., No. 1-8		83	54,065	N/A	54,065
TOTAL (Second Allocation Base)		950	616,305	98,868	715,173

EXHIBIT 3F. COST ALLOCATION, SUTTER COUNTY PERSONNEL DEPARTMENT, CONTINUED

DEPT. NO.	DEPARTMENT NAME	DIRECT IDENTIFIED (\$)	SECOND ALLOC (\$)	LESS DIRECT BILLINGS (\$)	SUB TOTAL (\$)	NET TOTAL ALLOCATED (\$)
1102	1. County Administrator	0	N/A	0	0	5,639
1201	2. Auditor-Controller	0	N/A	0	0	8,882
1202	3. Treasurer-Tax Collector	0	N/A	0	0	5,189
1205	4. Purchasing	0	N/A	0	0	1,322
1301	5. County Counsel	0	N/A	0	0	4,765
1401	6. Personnel	0	N/A	0	0	5,165
1700	7. Building Maintenance	0	N/A	0	0	21,731
1924	8. Central Services	0	N/A	0	0	1,372
1101	9. Board of Supervisors	0	0	0	0	4,372
1105	10. Clerk of the Board	0	0	0	0	2,056
1203	11. Assessor	0	0	0	0	19,166
1204	12. Revenue Collection	0	0	0	0	2,345
1502	13. Elections	0	0	0	0	8,338
1600	14. Sheriff-Communications	0	0	0	0	17,487
1920	15. Public Works	0	0	0	0	6,630
1922	16. Water Resources	0	0	0	0	4,951
2103	17. Sheriff's Court Bailiffs	0	0	0	0	4,574
2125	18. District Attorney	0	0	0	0	22,177
2106	19. Public Defender	0	0	0	0	782
2108	20. Child Support Services	0	0	0	0	24,928
2112	21. Superior Court	0	0	0	0	0
2201	22. Sheriff-Coroner	0	0	0	0	36,740
2205	23. Sheriff-Boat Patrol	0	0	0	0	2,866
2208	24. Sheriff-Live Oak Contract	0	0	0	0	6,659
2301	25. Sheriff-County Jail	0	0	0	0	40,590
2302	26. Anti-Drug Abuse Enforcement	0	0	0	0	2,056
2304	27. Probation	0	0	0	0	30,863
2401	28. Fire/Emergency Srvs/Haz Mat	0	0	0	0	811
2402	29. Fire Services Administration	0	0	0	0	753
2601	30. Agricultural Commissioner	0	0	0	0	19,311
2701 21	31. Community Srvs Dept. Wide	0	0	0	0	7,991
2701 22	32. Community Srvs Bldg Inspectn	0	0	0	0	2,287
270123/24	33. Community Srvs Planning	0	0	0	0	7,619
2701 25	34. Community Srvs Environ Hlth	0	0	0	0	5,501
2701 26	35. Community Srvs Animal Cntrl	0	0	0	0	5,385
2701 27	36. Community Services CUPA	0	0	0	0	0
2701 28	37. Community Services Measure M	0	0	0	0	0
2706	38. Recorder	0	0	0	0	4,430
2709	39. Pub. Guardian/Conservator	0	0	0	0	3,098
2710	40. County Clerk	0	0	0	0	1,592
3100	41. Road	0	0	0	0	24,117
3200	42. County Airport	0	0	0	0	782
3300	43. Transportation Development	0	0	0	0	0
4102	44. Mental Health	0	0	0	0	117,660
4103	45. Health	0	0	0	0	59,583
4104	46. Mental Health Service Act	0	0	0	0	17,921
4120	47. Human Services Admin	0	0	0	0	3,764
5101	48. Welfare	0	0	0	0	112,015
6201	49. County Library	0	0	0	0	17,168
6301	50. Bi-County Farm Advisor	0	0	0	0	2,229
7101	51. Parks and Recreation	0	0	0	0	0
7201	52. Community Memorial Museum	0	0	0	0	3,764
7203	53. Vets Memorial Community Bldg	0	0	0	0	0
5000	54. Trial Court Agency	0	0	0	0	0
5100	55. Children & Families First Comm	0	0	0	0	2,982
5200	56. IHSS Public Authority	3,564	526	3,564	526	526
4580	57. Fleet Management ISF	0	0	0	0	5,472
4581	58. Information Technology ISF	0	0	0	0	15,605
4585	59. Vehicle Replacement Fund ISF	0	0	0	0	0
4590	60. Liability Insurance ISF	0	0	0	0	0
4591	61. Workers' Comp. Ins. ISF	0	0	0	0	1,303
0301	62. County Service Area G	0	0	0	0	0
0305	63. County Service Area F	0	0	0	0	11,668
0309	64. County Service Area C	0	0	0	0	0
0311	65. County Service Area D	0	0	0	0	0
7565	66. County School Service	0	0	0	0	0
VARIOUS	67. All Other Departments	0	0	0	0	0
	68. Unallowable	0	0	0	0	0
	69. Non-County Agencies	3,826	564	3,826	564	23,349
	TOTAL (First Allocation Base)	7,389	N/A	7,389	1,090	770,328
	LESS: Service Dept., No. 1--8	0	N/A	0	0	54,065
	TOTAL (Second Allocation Base)	7,389	1,090	7,389	1,090	716,263

EXHIBIT 3G. COST ALLOCATION, SUTTER COUNTY BUILDING MAINTENANCE DEPARTMENT, YEAR ENDED JUNE 30, 2008

DEPT. NO.		MAINTENANCE			GROUNDS		
		FIRST*	SECOND	SUB	FIRST*	SECOND	SUB
		ALLOC	ALLOC	TOTAL	ALLOC	ALLOC	TOTAL
		(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
1102	1. County Administrator	12,735	N/A	12,735	2,629	N/A	2,629
1201	2. Auditor-Controller	8,457	N/A	8,457	1,360	N/A	1,360
1202	3. Treasurer-Tax Collector	5,509	N/A	5,509	1,390	N/A	1,390
1205	4. Purchasing	4,675	N/A	4,675	4,153	N/A	4,153
1301	5. County Counsel	3,551	N/A	3,551	2,021	N/A	2,021
1401	6. Personnel	12,562	N/A	12,562	3,577	N/A	3,577
1700	7. Building Maintenance	22,902	N/A	22,902	2,469	N/A	2,469
1924	8. Central Services	1,121	N/A	1,121	124	N/A	124
1101	9. Board of Supervisors	74,223	3,245	77,468	16,710	885	17,595
1105	10. Clerk of the Board	2,227	97	2,324	441	23	465
1203	11. Assessor	12,022	526	12,548	7,128	377	7,505
1204	12. Revenue Collection	136	6	142	101	5	107
1502	13. Elections	22,204	971	23,175	11,301	598	11,899
1600	14. Sheriff-Communications	0	0	0	0	0	0
1920	15. Public Works	14,655	641	15,296	5,221	276	5,497
1922	16. Water Resources	7,219	316	7,534	2,581	137	2,717
2103	17. Sheriff's Court Bailiffs	N/A	0	0	N/A	0	0
2125	18. District Attorney	19,873	869	20,742	2,920	155	3,075
2106	19. Public Defender	N/A	0	0	N/A	0	0
2108	20. Child Support Services	559	24	583	136	7	143
2112	21. Superior Court	33,867	1,481	35,348	10,538	558	11,096
2201	22. Sheriff-Coroner	34,805	1,522	36,326	30,430	1,611	32,041
2205	23. Sheriff-Boat Patrol	0	0	0	0	0	0
2208	24. Sheriff-Live Oak Contract	N/A	0	0	N/A	0	0
2301	25. Sheriff-County Jail	250,279	10,943	261,222	12,662	670	13,332
2302	26. Anti-Drug Abuse Enforcement	N/A	0	0	N/A	0	0
2304	27. Probation	11,788	515	12,303	9,462	501	9,964
2401	28. Fire/Emergency Svcs/Haz Mat	3,722	163	3,885	1,520	80	1,600
2402	29. Fire Services Administration	150	7	157	143	8	151
2601	30. Agricultural Commissioner	35,628	1,558	37,186	9,135	484	9,619
2701 21	31. Community Svcs Dept. Wide	15,015	656	15,671	4,228	224	4,452
2701 22	32. Community Svcs Bldg Inspectn	345	15	360	329	17	347
270123/24	33. Community Svcs Planning	2,285	100	2,384	2,185	116	2,300
2701 25	34. Community Svcs Environ Hlth	670	29	699	641	34	675
2701 26	35. Community Svcs Animal Cntrl	20,527	898	21,425	4,595	243	4,838
2701 27	36. Community Services CUPA	N/A	0	0	N/A	0	0
2701 28	37. Community Services Measure M	N/A	0	0	N/A	0	0
2706	38. Recorder	7,901	345	8,246	3,574	189	3,763
2709	39. Pub. Guardian/Conservator	31	1	32	195	10	206
2710	40. County Clerk	7,901	345	8,246	3,574	189	3,763
3100	41. Road	8,426	368	8,794	1,848	98	1,946
3200	42. County Airport	13,668	598	14,265	5,923	314	6,236
3300	43. Transportation Development	N/A	0	0	N/A	0	0
4102	44. Mental Health	205,803	8,998	214,801	39,138	2,072	41,210
4103	45. Health	74,477	3,256	77,734	14,944	791	15,736
4104	46. Mental Health Service Act	711	31	742	0	0	0
4120	47. Human Services Admin	1,178	52	1,230	236	13	249
5101	48. Welfare	38,409	1,679	40,088	19,314	1,023	20,336
6201	49. County Library	22,560	986	23,546	15,828	838	16,666
6301	50. Bi-County Farm Advisor	5,071	222	5,292	5,024	266	5,290
7101	51. Parks and Recreation	46,532	2,034	48,566	116,681	6,178	122,859
7201	52. Community Memorial Museum	26,980	1,180	28,160	20,286	1,074	21,361
7203	53. Vets Memorial Community Bldg	30,029	1,313	31,341	8,986	476	9,462
5000	54. Trial Court Agency	20,523	897	21,421	7,303	387	7,689
5100	55. Children & Families First Comm	1,016	44	1,061	0	0	0
5200	56. IHSS Public Authority	N/A	0	0	N/A	0	0
4580	57. Fleet Management ISF	7,988	349	8,337	972	51	1,023
4581	58. Information Technology ISF	18,463	807	19,270	2,120	112	2,232
4585	59. Vehicle Replacement Fund ISF	N/A	0	0	N/A	0	0
4590	60. Liability Insurance ISF	N/A	0	0	N/A	0	0
4591	61. Workers' Comp. Ins. ISF	N/A	0	0	N/A	0	0
0301	62. County Service Area G	0	0	0	0	0	0
0305	63. County Service Area F	2,998	131	3,129	545	29	573
0309	64. County Service Area C	N/A	0	0	N/A	0	0
0311	65. County Service Area D	N/A	0	0	N/A	0	0
7565	66. County School Service	N/A	0	0	N/A	0	0
VARIOUS	67. All Other Departments	1,165	51	1,216	337	18	355
	68. Unallowable	38,898	1,701	40,598	889	47	936
	69. Non-County Agencies	0	0	0	0	0	0
	TOTAL (First Allocation Base)	1,214,434	N/A	1,264,406	417,847	N/A	439,033
	LESS: Service Dept., No. 1--8	71,512	N/A	71,512	17,723	N/A	17,723
	TOTAL (Second Allocation Base)	1,142,922	49,972	1,192,894	400,124	21,186	421,310

* First Allocation is Allocation Base calculated by direct hours worked-detailed worksheet available upon request.

EXHIBIT 3G. COST ALLOCATION, SUTTER COUNTY BUILDING MAINTENANCE DEPARTMENT, CONTINUED

DEPT. NO.		CUSTODIAL			ADMINISTRATION			SUMMARY
		FIRST* ALLOC (\$)	SECOND ALLOC (\$)	SUB TOTAL (\$)	DIRECT IDENTIFIED (\$)	SECOND ALLOC (\$)	SUB TOTAL (\$)	NET TOTAL ALLOCATED (\$)
1102	1. County Administrator	13,532	N/A	13,532	0	N/A	0	28,895
1201	2. Auditor-Controller	11,584	N/A	11,584	368	N/A	368	21,769
1202	3. Treasurer-Tax Collector	11,220	N/A	11,220	0	N/A	0	18,119
1205	4. Purchasing	4,506	N/A	4,506	0	N/A	0	13,334
1301	5. County Counsel	12,460	N/A	12,460	0	N/A	0	18,033
1401	6. Personnel	8,411	N/A	8,411	0	N/A	0	24,550
1700	7. Building Maintenance	34,402	N/A	34,402	0	N/A	0	59,773
1924	8. Central Services	0	N/A	0	0	N/A	0	1,245
1101	9. Board of Supervisors	14,960	947	15,908	1,227	157	1,384	112,355
1105	10. Clerk of the Board	2,249	142	2,392	0	0	0	5,181
1203	11. Assessor	43,945	2,783	46,728	0	0	0	66,780
1204	12. Revenue Collection	957	61	1,018	0	0	0	1,267
1502	13. Elections	20,646	1,307	21,953	245	31	277	57,304
1600	14. Sheriff-Communications	0	0	0	0	0	0	0
1920	15. Public Works	20,410	1,293	21,702	0	0	0	42,495
1922	16. Water Resources	10,127	641	10,769	0	0	0	21,020
2103	17. Sheriff's Court Bailiffs	N/A	0	0	N/A	0	0	0
2125	18. District Attorney	20,730	1,313	22,043	0	0	0	45,860
2106	19. Public Defender	N/A	0	0	N/A	0	0	0
2108	20. Child Support Services	64,406	4,079	68,484	61	8	69	69,280
2112	21. Superior Court	244	15	260	0	0	0	46,703
2201	22. Sheriff-Coroner	88,613	5,612	94,225	0	0	0	162,592
2205	23. Sheriff-Boat Patrol	0	0	0	0	0	0	0
2208	24. Sheriff-Live Oak Contract	N/A	0	0	N/A	0	0	0
2301	25. Sheriff-County Jail	0	0	0	0	0	0	274,554
2302	26. Anti-Drug Abuse Enforcement	N/A	0	0	N/A	0	0	0
2304	27. Probation	0	0	0	0	0	0	22,267
2401	28. Fire/Emergency Svcs/Haz Mat	1,044	66	1,110	0	0	0	6,596
2402	29. Fire Services Administration	947	60	1,007	0	0	0	1,314
2601	30. Agricultural Commissioner	27,083	1,715	28,798	0	0	0	75,603
2701 21	31. Community Svcs Dept. Wide	22,292	1,412	23,704	0	0	0	43,827
2701 22	32. Community Svcs Bldg Inspectn	2,175	138	2,312	0	0	0	3,019
270123/24	33. Community Svcs Planning	14,419	913	15,333	0	0	0	20,017
2701 25	34. Community Svcs Environ Hlth	4,229	268	4,497	0	0	0	5,871
2701 26	35. Community Svcs Animal Cntrl	0	0	0	0	0	0	26,263
2701 27	36. Community Services CUPA	N/A	0	0	N/A	0	0	0
2701 28	37. Community Services Measure M	N/A	0	0	N/A	0	0	0
2706	38. Recorder	14,616	926	15,542	0	0	0	27,552
2709	39. Pub. Guardian/Conservator	6	0	7	0	0	0	245
2710	40. County Clerk	14,616	926	15,542	0	0	0	27,552
3100	41. Road	3,937	249	4,187	0	0	0	14,927
3200	42. County Airport	1,455	92	1,547	21,978	2,817	24,795	46,843
3300	43. Transportation Development	N/A	0	0	N/A	0	0	0
4102	44. Mental Health	240,650	15,240	255,890	0	0	0	511,902
4103	45. Health	143,038	9,059	152,096	0	0	0	245,566
4104	46. Mental Health Service Act	0	0	0	0	0	0	742
4120	47. Human Services Admin	2,568	163	2,731	0	0	0	4,210
5101	48. Welfare	203,078	12,861	215,939	61	8	69	276,433
6201	49. County Library	64,636	4,093	68,729	0	0	0	108,940
6301	50. Bi-County Farm Advisor	11,136	705	11,841	0	0	0	22,423
7101	51. Parks and Recreation	0	0	0	15,920	2,041	17,960	189,386
7201	52. Community Memorial Museum	2,651	168	2,819	0	0	0	52,339
7203	53. Vets Memorial Community Bldg	1,056	67	1,123	36,778	4,714	41,492	83,418
5000	54. Trial Court Agency	35,436	2,244	37,680	0	0	0	66,790
5100	55. Children & Families First Comm	0	0	0	0	0	0	1,061
5200	56. IHSS Public Authority	N/A	0	0	N/A	0	0	0
4580	57. Fleet Management ISF	2,407	152	2,560	0	0	0	11,920
4581	58. Information Technology ISF	42,944	2,720	45,664	0	0	0	67,166
4585	59. Vehicle Replacement Fund ISF	N/A	0	0	N/A	0	0	0
4590	60. Liability Insurance ISF	N/A	0	0	N/A	0	0	0
4591	61. Workers' Comp. Ins. ISF	N/A	0	0	N/A	0	0	0
0301	62. County Service Area G	0	0	0	0	0	0	0
0305	63. County Service Area F	0	0	0	0	0	0	3,702
0309	64. County Service Area C	N/A	0	0	N/A	0	0	0
0311	65. County Service Area D	N/A	0	0	N/A	0	0	0
7565	66. County School Service	N/A	0	0	N/A	0	0	0
VARIOUS	67. All Other Departments	3,188	202	3,390	0	0	0	4,961
	68. Unallowable	8,410	533	8,943	0	0	0	50,477
	69. Non-County Agencies	0	0	0	0	0	0	0
	TOTAL (First Allocation Base)	1,251,420	N/A	1,324,585	76,639	N/A	86,415	3,114,439
	LESS: Service Dept., No. 1-8	96,115	N/A	96,115	368	N/A	368	185,718
	TOTAL (Second Allocation Base)	1,155,305	73,165	1,228,470	76,271	9,777	86,047	2,928,721

* First Allocation is Allocation Base calculated by direct hours worked-detailed worksheet available upon request.

EXHIBIT 3H. COST ALLOCATION, SUTTER COUNTY CENTRAL SERVICES, YEAR ENDED JUNE 30, 2008

		MAIL SERVICE COSTS				
DEPT. NO.	DEPARTMENT NAME	ALLOC BASE POSTAGE (\$ DIR IDEN)	FIRST ALLOC (\$)	SECOND ALLOC (\$)	LESS DIRECT BILLINGS (\$)	SUB TOTAL (\$)
1102	1. County Administrator	410	533	N/A	410	123
1201	2. Auditor-Controller	13,573	17,657	N/A	13,573	4,084
1202	3. Treasurer-Tax Collector	20,392	26,528	N/A	20,392	6,136
1205	4. Purchasing	108	140	N/A	108	32
1301	5. County Counsel	1,180	1,535	N/A	1,180	355
1401	6. Personnel	5,579	7,258	N/A	5,579	1,679
1700	7. Building Maintenance	231	301	N/A	231	70
1924	8. Central Services	0	0	N/A	0	0
1101	9. Board of Supervisors	2,755	3,584	78	2,755	907
1105	10. Clerk of the Board	483	628	14	483	159
1203	11. Assessor	21,137	27,497	597	21,137	6,957
1204	12. Revenue Collection	7,544	9,814	213	7,544	2,483
1502	13. Elections	7,481	9,732	211	7,481	2,462
1600	14. Sheriff-Communications	0	0	0	0	0
1920	15. Public Works	303	394	9	303	100
1922	16. Water Resources	123	160	3	123	40
2103	17. Sheriff's Court Bailiffs	0	0	0	0	0
2125	18. District Attorney	3,224	4,194	91	3,224	1,061
2106	19. Public Defender	0	0	0	0	0
2108	20. Child Support Services	20,692	26,918	584	20,692	6,810
2112	21. Superior Court	0	0	0	0	0
2201	22. Sheriff-Coroner	7,493	9,747	212	7,493	2,466
2205	23. Sheriff-Boat Patrol	0	0	0	0	0
2208	24. Sheriff-Live Oak Contract	0	0	0	0	0
2301	25. Sheriff-County Jail	0	0	0	0	0
2302	26. Anti-Drug Abuse Enforcement	0	0	0	0	0
2304	27. Probation	1,916	2,493	54	1,916	631
2401	28. Fire/Emergency Svcs/Haz Mat	30	38	1	30	10
2402	29. Fire Services Administration	23	30	1	23	8
2601	30. Agricultural Commissioner	3,196	4,158	90	3,196	1,052
2701 21	31. Community Svcs Dept. Wide	2,861	3,722	81	2,861	942
2701 22	32. Community Svcs Bldg Inspectn	861	1,120	24	861	283
270123/24	33. Community Svcs Planning	2,236	2,909	63	2,236	736
2701 25	34. Community Svcs Environ Hlth	2,004	2,607	57	2,004	660
2701 26	35. Community Svcs Animal Cntrl	4,030	5,243	114	4,030	1,326
2701 27	36. Community Services CUPA	0	0	0	0	0
2701 28	37. Community Services Measure M	0	0	0	0	0
2706	38. Recorder	9,890	12,866	279	9,890	3,255
2709	39. Pub. Guardian/Conservator	674	877	19	674	222
2710	40. County Clerk	2,654	3,453	75	2,654	874
3100	41. Road	706	919	20	706	233
3200	42. County Airport	436	568	12	436	144
3300	43. Transportation Development	0	0	0	0	0
4102	44. Mental Health	11,692	15,210	330	11,692	3,848
4103	45. Health	12,576	16,361	355	12,576	4,139
4104	46. Mental Health Service Act	0	0	0	0	0
4120	47. Human Services Admin	0	0	0	0	0
5101	48. Welfare	100,256	130,423	2,830	100,256	32,997
6201	49. County Library	6,375	8,293	180	6,375	2,098
6301	50. Bi-County Farm Advisor	0	0	0	0	0
7101	51. Parks and Recreation	252	328	7	252	83
7201	52. Community Memorial Museum	1,419	1,846	40	1,419	467
7203	53. Vets Memorial Community Bldg	164	213	5	164	54
5000	54. Trial Court Agency	79,689	103,667	2,250	79,689	26,228
5100	55. Children & Families First Comm	20	26	1	20	6
5200	56. IHSS Public Authority	0	0	0	0	0
4580	57. Fleet Management ISF	148	193	4	148	49
4581	58. Information Technology ISF	357	464	10	357	117
4585	59. Vehicle Replacement Fund ISF	0	0	0	0	0
4590	60. Liability Insurance ISF	0	0	0	0	0
4591	61. Workers' Comp. Ins. ISF	0	0	0	0	0
0301	62. County Service Area G	0	0	0	0	0
0305	63. County Service Area F	91	118	3	91	30
0309	64. County Service Area C	0	0	0	0	0
0311	65. County Service Area D	0	0	0	0	0
7565	66. County School Service	0	0	0	0	0
VARIOUS	67. All Other Departments	1,230	1,600	35	1,230	405
	68. Unallowable	0	0	0	0	0
	69. Non-County Agencies	1,193	1,552	34	1,193	393
TOTAL (First Allocation Base)		359,687	467,917	N/A	359,687	117,213
LESS: Service Dept., No. 1--8		41,473	53,952	N/A	41,473	12,479
TOTAL (Second Allocation Base)		318,214	413,965	8,983	318,214	104,734

EXHIBIT 3H. COST ALLOCATION, SUTTER COUNTY CENTRAL SERVICES, CONTINUED

DEPT. NO.	DEPARTMENT NAME	PRINTING COSTS				
		ALLOC BASE	FIRST	SECOND	LESS DIRECT	SUB
		PRINTING (\$ DIR IDEN)	ALLOC (\$)	ALLOC (\$)	BILLINGS (\$)	TOTAL (\$)
1102	1. County Administrator	238	285	N/A	238	47
1201	2. Auditor-Controller	2,137	2,558	N/A	2,137	421
1202	3. Treasurer-Tax Collector	842	1,008	N/A	842	166
1205	4. Purchasing	509	609	N/A	509	100
1301	5. County Counsel	312	374	N/A	312	62
1401	6. Personnel	1,336	1,599	N/A	1,336	263
1700	7. Building Maintenance	240	287	N/A	240	47
1924	8. Central Services	0	0	N/A	0	0
1101	9. Board of Supervisors	1,841	2,204	34	1,841	397
1105	10. Clerk of the Board	297	356	6	297	64
1203	11. Assessor	12,740	15,252	237	12,740	2,749
1204	12. Revenue Collection	1,452	1,738	27	1,452	313
1502	13. Elections	384	460	7	384	83
1600	14. Sheriff-Communications	0	0	0	0	0
1920	15. Public Works	214	256	4	214	46
1922	16. Water Resources	124	148	2	124	27
2103	17. Sheriff's Court Bailiffs	0	0	0	0	0
2125	18. District Attorney	2,018	2,415	37	2,018	435
2106	19. Public Defender	0	0	0	0	0
2108	20. Child Support Services	0	0	0	0	0
2112	21. Superior Court	0	0	0	0	0
2201	22. Sheriff-Coroner	7,778	9,312	145	7,778	1,679
2205	23. Sheriff-Boat Patrol	0	0	0	0	0
2208	24. Sheriff-Live Oak Contract	74	89	1	74	16
2301	25. Sheriff-County Jail	3,201	3,832	59	3,201	691
2302	26. Anti-Drug Abuse Enforcement	0	0	0	0	0
2304	27. Probation	2,783	3,332	52	2,783	601
2401	28. Fire/Emergency Srvs/Haz Mat	433	519	8	433	94
2402	29. Fire Services Administration	105	126	2	105	23
2601	30. Agricultural Commissioner	1,581	1,893	29	1,581	341
2701 21	31. Community Srvs Dept. Wide	1,456	1,743	27	1,456	314
2701 22	32. Community Srvs Bldg Inspectn	1,205	1,443	22	1,205	260
270123/24	33. Community Srvs Planning	433	518	8	433	93
2701 25	34. Community Srvs Environ Hlth	698	836	13	698	151
2701 26	35. Community Srvs Animal Cntrl	3,372	4,037	63	3,372	728
2701 27	36. Community Services CUPA	59	71	1	59	13
2701 28	37. Community Services Measure M	0	0	0	0	0
2706	38. Recorder	671	803	12	671	145
2709	39. Pub. Guardian/Conservator	201	241	4	201	43
2710	40. County Clerk	181	217	3	181	39
3100	41. Road	296	355	6	296	64
3200	42. County Airport	48	58	1	48	10
3300	43. Transportation Development	0	0	0	0	0
4102	44. Mental Health	249	298	5	249	54
4103	45. Health	5,486	6,568	102	5,486	1,184
4104	46. Mental Health Service Act	0	0	0	0	0
4120	47. Human Services Admin	0	0	0	0	0
5101	48. Welfare	29,407	35,206	547	29,407	6,346
6201	49. County Library	0	0	0	0	0
6301	50. Bi-County Farm Advisor	796	953	15	796	172
7101	51. Parks and Recreation	907	1,086	17	907	196
7201	52. Community Memorial Museum	0	0	0	0	0
7203	53. Vets Memorial Community Bldg	40	48	1	40	9
5000	54. Trial Court Agency	0	0	0	0	0
5100	55. Children & Families First Comm	0	0	0	0	0
5200	56. IHSS Public Authority	592	709	11	592	128
4580	57. Fleet Management ISF	354	424	7	354	76
4581	58. Information Technology ISF	0	0	0	0	0
4585	59. Vehicle Replacement Fund ISF	0	0	0	0	0
4590	60. Liability Insurance ISF	0	0	0	0	0
4591	61. Workers' Comp. Ins. ISF	0	0	0	0	0
0301	62. County Service Area G	0	0	0	0	0
0305	63. County Service Area F	435	520	8	435	94
0309	64. County Service Area C	0	0	0	0	0
0311	65. County Service Area D	0	0	0	0	0
7565	66. County School Service	0	0	0	0	0
VARIOUS	67. All Other Departments	222	265	4	222	48
	68. Unallowable	0	0	0	0	0
	69. Non-County Agencies	891	1,067	17	891	192
	TOTAL (First Allocation Base)	88,639	106,119	N/A	88,639	19,023
	LESS: Service Dept., No. 1-8	5,614	6,721	N/A	5,614	1,107
	TOTAL (Second Allocation Base)	83,025	99,398	1,543	83,025	17,916

EXHIBIT 3H. COST ALLOCATION, SUTTER COUNTY CENTRAL SERVICES, CONTINUED

DEPT. NO.	DEPARTMENT NAME	COPIER RENT/SUPPLIES				
		ALLOC BASE	FIRST	SECOND	LESS DIRECT	SUB
		COPY RENT (\$ DIR IDEN)	ALLOC (\$)	ALLOC (\$)	BILLINGS (\$)	TOTAL (\$)
1102	1. County Administrator	1,297	1,149	N/A	1,297	(148)
1201	2. Auditor-Controller	2,232	1,977	N/A	2,232	(255)
1202	3. Treasurer-Tax Collector	1,177	1,042	N/A	1,177	(135)
1205	4. Purchasing	1,306	1,157	N/A	1,306	(149)
1301	5. County Counsel	1,697	1,503	N/A	1,697	(194)
1401	6. Personnel	3,228	2,859	N/A	3,228	(369)
1700	7. Building Maintenance	1,809	1,602	N/A	1,809	(207)
1924	8. Central Services	0	0	N/A	0	0
1101	9. Board of Supervisors	1,475	1,306	0	1,475	(169)
1105	10. Clerk of the Board	480	425	0	480	(55)
1203	11. Assessor	3,213	2,845	0	3,213	(368)
1204	12. Revenue Collection	520	460	0	520	(60)
1502	13. Elections	2,947	2,610	0	2,947	(337)
1600	14. Sheriff-Communications	3,363	2,978	0	3,363	(385)
1920	15. Public Works	1,438	1,273	0	1,438	(165)
1922	16. Water Resources	101	89	0	101	(12)
2103	17. Sheriff's Court Bailiffs	0	0	0	0	0
2125	18. District Attorney	8,222	7,281	0	8,222	(941)
2106	19. Public Defender	0	0	0	0	0
2108	20. Child Support Services	11,501	10,185	0	11,501	(1,316)
2112	21. Superior Court	0	0	0	0	0
2201	22. Sheriff-Coroner	7,681	6,802	0	7,681	(879)
2205	23. Sheriff-Boat Patrol	0	0	0	0	0
2208	24. Sheriff-Live Oak Contract	0	0	0	0	0
2301	25. Sheriff-County Jail	5,623	4,980	0	5,623	(643)
2302	26. Anti-Drug Abuse Enforcement	0	0	0	0	0
2304	27. Probation	6,995	6,195	0	6,995	(800)
2401	28. Fire/Emergency Svcs/Haz Mat	0	0	0	0	0
2402	29. Fire Services Administration	47	42	0	47	(5)
2601	30. Agricultural Commissioner	5,385	4,769	0	5,385	(616)
2701 21	31. Community Svcs Dept. Wide	2,221	1,967	0	2,221	(254)
2701 22	32. Community Svcs Bldg Inspectn	542	480	0	542	(62)
270123/24	33. Community Svcs Planning	1,433	1,269	0	1,433	(164)
2701 25	34. Community Svcs Environ Hlth	1,265	1,120	0	1,265	(145)
2701 26	35. Community Svcs Animal Cntrl	410	363	0	410	(47)
2701 27	36. Community Services CUPA	0	0	0	0	0
2701 28	37. Community Services Measure M	0	0	0	0	0
2706	38. Recorder	4,326	3,831	0	4,326	(495)
2709	39. Pub. Guardian/Conservator	54	48	0	54	(6)
2710	40. County Clerk	105	93	0	105	(12)
3100	41. Road	2,497	2,212	0	2,497	(286)
3200	42. County Airport	158	140	0	158	(18)
3300	43. Transportation Development	0	0	0	0	0
4102	44. Mental Health	23,555	20,860	0	23,555	(2,695)
4103	45. Health	8,079	7,155	0	8,079	(924)
4104	46. Mental Health Service Act	2,363	2,093	0	2,363	(270)
4120	47. Human Services Admin	0	0	0	0	0
5101	48. Welfare	39,473	34,957	0	39,473	(4,517)
6201	49. County Library	2,948	2,611	0	2,948	(337)
6301	50. Bi-County Farm Advisor	3,382	2,995	0	3,382	(387)
7101	51. Parks and Recreation	138	122	0	138	(16)
7201	52. Community Memorial Museum	2,104	1,863	0	2,104	(241)
7203	53. Vets Memorial Community Bldg	179	159	0	179	(20)
5000	54. Trial Court Agency	12,564	11,126	0	12,564	(1,438)
5100	55. Children & Families First Comm	0	0	0	0	0
5200	56. IHSS Public Authority	263	233	0	263	(30)
4580	57. Fleet Management ISF	2,447	2,167	0	2,447	(280)
4581	58. Information Technology ISF	3,091	2,737	0	3,091	(354)
4585	59. Vehicle Replacement Fund ISF	0	0	0	0	0
4590	60. Liability Insurance ISF	0	0	0	0	0
4591	61. Workers' Comp. Ins. ISF	966	856	0	966	(111)
0301	62. County Service Area G	0	0	0	0	0
0305	63. County Service Area F	0	0	0	0	0
0309	64. County Service Area C	0	0	0	0	0
0311	65. County Service Area D	0	0	0	0	0
7565	66. County School Service	0	0	0	0	0
VARIOUS	67. All Other Departments	2,236	1,980	0	2,236	(256)
	68. Unallowable	0	0	0	0	0
	69. Non-County Agencies	1	1	0	1	(0)
	TOTAL (First Allocation Base)	188,538	166,964	N/A	188,538	(21,574)
	LESS: Service Dept., No. 1-8	12,746	11,288	N/A	12,746	(1,458)
	TOTAL (Second Allocation Base)	175,792	155,677	0	175,792	(20,115)

EXHIBIT 3H. COST ALLOCATION, SUTTER COUNTY CENTRAL SERVICES, CONTINUED

DEPT. NO.	DEPARTMENT NAME	COPY SERVICES COST					SUMMARY
		ALLOC BASE	FIRST	SECOND	LESS DIRECT	SUB	NET TOTAL
		COPYING (\$ DIR IDEN)	ALLOC (\$)	ALLOC (\$)	BILLINGS (\$)	TOTAL (\$)	ALLOCATED (\$)
1102	1. County Administrator	0	0	N/A	0	0	22
1201	2. Auditor-Controller	0	0	N/A	0	0	4,250
1202	3. Treasurer-Tax Collector	0	0	N/A	0	0	6,167
1205	4. Purchasing	0	0	N/A	0	0	(17)
1301	5. County Counsel	0	0	N/A	0	0	222
1401	6. Personnel	0	0	N/A	0	0	1,573
1700	7. Building Maintenance	0	0	N/A	0	0	(90)
1924	8. Central Services	0	0	N/A	0	0	0
1101	9. Board of Supervisors	407	283	16	407	(108)	1,027
1105	10. Clerk of the Board	0	0	0	0	0	168
1203	11. Assessor	0	0	0	0	0	9,338
1204	12. Revenue Collection	0	0	0	0	0	2,737
1502	13. Elections	0	0	0	0	0	2,208
1600	14. Sheriff-Communications	0	0	0	0	0	(385)
1920	15. Public Works	0	0	0	0	0	(19)
1922	16. Water Resources	0	0	0	0	0	56
2103	17. Sheriff's Court Bailiffs	0	0	0	0	0	0
2125	18. District Attorney	0	0	0	0	0	556
2106	19. Public Defender	0	0	0	0	0	0
2108	20. Child Support Services	0	0	0	0	0	5,494
2112	21. Superior Court	0	0	0	0	0	0
2201	22. Sheriff-Coroner	0	0	0	0	0	3,266
2205	23. Sheriff-Boat Patrol	0	0	0	0	0	0
2208	24. Sheriff-Live Oak Contract	0	0	0	0	0	16
2301	25. Sheriff-County Jail	2,465	1,712	97	2,465	(655)	(608)
2302	26. Anti-Drug Abuse Enforcement	0	0	0	0	0	0
2304	27. Probation	0	0	0	0	0	431
2401	28. Fire/Emergency Svcs/Haz Mat	0	0	0	0	0	103
2402	29. Fire Services Administration	0	0	0	0	0	25
2601	30. Agricultural Commissioner	471	327	19	471	(125)	652
2701 21	31. Community Svcs Dept. Wide	0	0	0	0	0	1,002
2701 22	32. Community Svcs Bldg Inspectn	0	0	0	0	0	481
270123/24	33. Community Svcs Planning	0	0	0	0	0	665
2701 25	34. Community Svcs Environ Hlth	0	0	0	0	0	665
2701 26	35. Community Svcs Animal Cntrl	0	0	0	0	0	2,007
2701 27	36. Community Services CUPA	0	0	0	0	0	13
2701 28	37. Community Services Measure M	0	0	0	0	0	0
2706	38. Recorder	0	0	0	0	0	2,905
2709	39. Pub. Guardian/Conservator	0	0	0	0	0	259
2710	40. County Clerk	0	0	0	0	0	901
3100	41. Road	0	0	0	0	0	11
3200	42. County Airport	0	0	0	0	0	136
3300	43. Transportation Development	0	0	0	0	0	0
4102	44. Mental Health	0	0	0	0	0	1,207
4103	45. Health	0	0	0	0	0	4,399
4104	46. Mental Health Service Act	0	0	0	0	0	(270)
4120	47. Human Services Admin	0	0	0	0	0	0
5101	48. Welfare	11,404	7,921	450	9,383	(1,012)	33,814
6201	49. County Library	0	0	0	0	0	1,761
6301	50. Bi-County Farm Advisor	0	0	0	0	0	(215)
7101	51. Parks and Recreation	0	0	0	0	0	263
7201	52. Community Memorial Museum	0	0	0	0	0	226
7203	53. Vets Memorial Community Bldg	0	0	0	0	0	42
5000	54. Trial Court Agency	0	0	0	0	0	24,790
5100	55. Children & Families First Comm	0	0	0	0	0	6
5200	56. IHSS Public Authority	0	0	0	0	0	98
4580	57. Fleet Management ISF	0	0	0	0	0	(155)
4581	58. Information Technology ISF	0	0	0	0	0	(236)
4585	59. Vehicle Replacement Fund ISF	0	0	0	0	0	0
4590	60. Liability Insurance ISF	0	0	0	0	0	0
4591	61. Workers' Comp. Ins. ISF	0	0	0	0	0	(111)
0301	62. County Service Area G	0	0	0	0	0	0
0305	63. County Service Area F	0	0	0	0	0	124
0309	64. County Service Area C	0	0	0	0	0	0
0311	65. County Service Area D	0	0	0	0	0	0
7565	66. County School Service	0	0	0	0	0	0
VARIOUS	67. All Other Departments	0	0	0	0	0	197
	68. Unallowable	0	0	0	0	0	0
	69. Non-County Agencies	0	0	0	0	0	585
	TOTAL (First Allocation Base)	14,747	10,244	N/A	12,726	(1,901)	112,762
	LESS: Service Dept., No. 1--8	0	0	N/A	0	0	12,128
	TOTAL (Second Allocation Base)	14,747	10,244	582	12,726	(1,901)	100,634

EXHIBIT 3I. SUTTER COUNTY COST ALLOCATION TO SERVICE DEPARTMENTS FROM SERVICE DEPARTMENTS, YEAR ENDED JUNE 30, 2008

DEPT. NO.	DEPARTMENT NAME	CAO (\$)	AUDITOR-CONTROLLER (\$)	TREASURER-TAX COLLECTOR (\$)	PURCHASING (\$)	COUNTY COUNSEL (\$)	PERSONNEL (\$)	BUILDING MAINTENANCE (\$)	CENTRAL SERVICES (\$)	TOTAL SECOND ALLOCATION (\$)
1102	1. County Administrator	4,489	9,428	666	2,129	109,542	5,639	28,895	22	160,810
1201	2. Auditor-Controller	7,071	10,577	669	435	204	8,882	21,769	4,250	53,857
1202	3. Treasurer-Tax Collector	4,131	14,680	3,278	282	12,818	5,189	18,119	6,167	64,664
1205	4. Purchasing	1,053	2,044	294	3,804	0	1,322	13,334	(17)	21,835
1301	5. County Counsel	3,794	8,916	588	113	0	4,765	18,033	222	36,431
1401	6. Personnel	14,844	8,685	1,285	1,296	42,560	5,165	24,550	1,573	99,958
1700	7. Building Maintenance	17,299	41,954	6,101	7,332	0	21,731	59,773	(90)	154,099
1924	8. Central Services	1,092	5,333	1,085	661	320	1,372	1,245	0	11,108

AMOUNT TO BE REALLOCATED

("First Allocation")	53,773	101,617	13,965	16,051	165,444	54,065	185,718	12,128	602,762
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NOTE: The total second allocation amount will not agree with the amount in the allocation schedules without taking into consideration those costs which are not allowed as shown below:

ANALYSIS OF TOTAL SECOND ALLOCATION--ALLOWED AND UNALLOWED COSTS

DEPARTMENT NAME	TOTAL (\$)	UNALLOWED (\$)	ALLOWED* (\$)
1. County Administrator	160,810	62,866	97,943
2. Auditor-Controller	53,857	6,504	47,353
3. Treasurer-Tax Collector	64,664	28,130	36,533
4. Purchasing	21,835	0	21,835
5. County Counsel	36,431	8,520	27,911
6. Personnel	99,958	0	99,958
7. Building Maintenance	154,099	0	154,099
8. Central Services	11,108	0	11,108
TOTAL SECOND ALLOCATION	602,762	106,021	496,741

* Carried forward to allocation schedules, Exhibits 3A. through 3H.

DETAIL OF OTHER COSTS ALLOCATION

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EXHIBIT 4A. SUTTER COUNTY SUMMARY OF OTHER COSTS, YEAR ENDED JUNE 30, 2008

DEPT. NO.	DEPARTMENT NAME	BUILDING USE 2% ALLOWANCE (\$)	EQUIPMENT 6.67% USE ALLOWANCE (\$)	UTILITIES ALLOC (\$)	INSURANCE COSTS (\$)	EXTERNAL AUDIT COSTS (\$)	TOTAL OTHER COSTS (\$)
1102	1. County Administrator	8,992	1,007	4,851	0	255	15,104
1201	2. Auditor-Controller	2,517	0	7,891	0	219	10,627
1202	3. Treasurer-Tax Collector	2,438	1,150	7,643	(0)	1,511	12,742
1205	4. Purchasing	390	0	746	0	126	1,261
1301	5. County Counsel	8,280	0	4,467	(0)	228	12,974
1401	6. Personnel	5,589	401	3,015	0	557	9,563
1700	7. Building Maintenance	2,701	19,742	22,144	0	2,675	47,262
1924	8. Central Services	0	7,957	373	0	504	8,834
1101	9. Board of Supervisors	17,061	0	6,730	(0)	281	24,072
1105	10. Clerk of the Board	1,495	347	806	(0)	61	2,709
1203	11. Assessor	29,202	6,532	15,754	0	230	51,718
1204	12. Revenue Collection	208	2,541	652	(0)	1,791	5,192
1502	13. Elections	5,003	110,750	7,140	0	680	123,574
1600	14. Sheriff-Communications	3,704	26,992	73	0	332	31,101
1920	15. Public Works	7,860	2,995	7,762	0	187	18,804
1922	16. Water Resources	3,900	11,810	3,851	(0)	263	19,824
2103	17. Sheriff's Court Bailiffs	N/A	0	N/A	(0)	31	31
2125	18. District Attorney	5,509	17,860	15,802	(0)	653	39,824
2106	19. Public Defender	N/A	0	N/A	(0)	384	384
2108	20. Child Support Services	N/A	1,942	N/A	(0)	332	2,273
2112	21. Superior Court	28,016	0	N/A	0	997	29,014
2201	22. Sheriff-Coroner	16,294	167,465	265	(0)	1,051	185,075
2205	23. Sheriff-Boat Patrol	586	14,255	12	(0)	65	14,917
2208	24. Sheriff-Live Oak Contract	N/A	0	N/A	0	78	78
2301	25. Sheriff-County Jail	148,220	34,262	11,086	(0)	1,681	195,248
2302	26. Anti-Drug Abuse Enforcement	N/A	0	N/A	(0)	0	(0)
2304	27. Probation	29,831	19,826	29,255	0	430	79,342
2401	28. Fire/Emergency Svcs/Haz Mat	6,528	9,498	397	0	61	16,485
2402	29. Fire Services Administration	365	2,033	360	(0)	59	2,816
2601	30. Agricultural Commissioner	4,218	41,803	11,636	(0)	399	58,056
2701 21	31. Community Svcs Dept. Wide	8,585	20,913	8,478	0	211	38,187
2701 22	32. Community Svcs Bldg Inspectn	837	0	827	0	54	1,719
270123/24	33. Community Svcs Planning	5,553	0	5,484	0	125	11,162
2701 25	34. Community Svcs Environ Hlth	1,629	0	1,608	0	79	3,316
2701 26	35. Community Svcs Animal Cntrl	4,217	0	0	0	722	4,939
2701 27	36. Community Services CUPA	N/A	0	N/A	0	22	22
2701 28	37. Community Services Measure M	N/A	0	N/A	0	54	54
2706	38. Recorder	2,914	19,169	4,710	0	199	26,992
2709	39. Pub. Guardian/Conservator	274	1,207	0	0	108	1,589
2710	40. County Clerk	2,914	458	4,710	0	93	8,176
3100	41. Road	1,498	0	2,529	(0)	1,260	5,287
3200	42. County Airport	N/A	0	N/A	0	108	108
3300	43. Transportation Development	N/A	0	N/A	0	2	2
4102	44. Mental Health	25,236	33,899	0	(295)	4,639	63,479
4103	45. Health	60,740	34,076	3,463	(0)	2,353	100,631
4104	46. Mental Health Service Act	N/A	9,491	0	295	1,023	10,809
4120	47. Human Services Admin	945	697	55	(0)	139	1,835
5101	48. Welfare	12,500	7,926	0	0	11,131	31,557
6201	49. County Library	20,094	2,007	50,600	0	906	73,607
6301	50. Bi-County Farm Advisor	4,554	6,598	1,266	(0)	145	12,562
7101	51. Parks and Recreation	13,341	376	N/A	(0)	242	13,959
7201	52. Community Memorial Museum	5,661	0	23,687	0	77	29,425
7203	53. Vets Memorial Community Bldg	19,196	0	0	0	204	19,400
5000	54. Trial Court Agency	N/A	0	81,589	0	36	81,625
5100	55. Children & Families First Comm	N/A	0	N/A	0	515	515
5200	56. IHSS Public Authority	N/A	0	0	0	222	222
4580	57. Fleet Management ISF	192	0	2,117	0	2,655	4,964
4581	58. Information Technology ISF	(1,998)	0	23,039	0	486	21,527
4585	59. Vehicle Replacement Fund ISF	N/A	0	N/A	0	24	24
4590	60. Liability Insurance ISF	N/A	0	N/A	0	49	49
4591	61. Workers' Comp. Ins. ISF	N/A	0	N/A	0	71	71
0301	62. County Service Area G	N/A	0	N/A	0	6	6
0305	63. County Service Area F	N/A	0	N/A	(0)	1,882	1,882
0309	64. County Service Area C	N/A	0	N/A	(0)	226	226
0311	65. County Service Area D	N/A	0	N/A	0	190	191
7565	66. County School Service	N/A	0	N/A	0	0	0
VARIOUS	67. All Other Departments	12,285	1,189	N/A	1	0	13,475
VARIOUS	68. Unallowable	22,319	1,709	2,172	4,632	0	30,832
	69. Non-County Agencies	0	0	6,029	0	0	6,029
	TOTAL ALL DEPARTMENTS	562,392	640,882	385,073	4,636	46,377	1,639,361
	LESS: Service Dept., No. 1--8	30,908	30,256	51,130	1	6,075	118,369
	TOTAL LESS SERVICE DEPARTMENTS	531,484	610,626	333,943	4,635	40,302	1,520,991

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EXHIBIT 4B. SUTTER COUNTY BUILDING USE ALLOWANCE, YEAR ENDED JUNE 30, 2008

DEPT. NO.	DEPARTMENT NAME	BUILDING	SHARE OF COST (\$)	2% USE ALLOWANCE (\$)	PRIOR YEAR ADJ (\$)	USE BY DEPARTMENT (\$)
1102	1. County Administrator	1160 Civic Center Blvd	449,594	8,992		8,992
1201	2. Auditor-Controller	Courthouse East	125,869	2,517		2,517
1202	3. Treasurer-Tax Collector	Courthouse East	121,916	2,438		2,438
1205	4. Purchasing	146 Garden Highway	19,485	390		390
1301	5. County Counsel	1160 Civic Center Blvd	413,996	8,280		8,280
1401	6. Personnel	1160 Civic Center Blvd	279,472	5,589		5,589
1700	7. Building Maintenance	146 Garden Highway	135,057	2,701		2,701
1924	8. Central Services	Central Services	0	0		0
1101	9. Board of Supervisors	1160 Civic Center Blvd/Hall of Records	853,059	17,061		17,061
1105	10. Clerk of the Board	1160 Civic Center Blvd	74,736	1,495		1,495
1203	11. Assessor	1160 Civic Center Blvd	1,460,097	29,202		29,202
1204	12. Revenue Collection	Courthouse East	10,402	208		208
1502	13. Elections	Clerk Recorder/Courthouse East	250,150	5,003		5,003
1600	14. Sheriff-Communications	Law Enforcement Center	185,195	3,704		3,704
1920	15. Public Works	1130 Civic Center Blvd	392,999	7,860		7,860
1922	16. Water Resources	1130 Civic Center Blvd	195,008	3,900		3,900
2103	17. Sheriff's Court Bailiffs	N/A	N/A	0		N/A
2125	18. District Attorney	Courthouse West Annex/East Courthouse	275,457	5,509		5,509
2106	19. Public Defender	N/A	N/A	0		N/A
2108	20. Child Support Services	Rental	N/A	0		N/A
2112	21. Superior Court	Court House East/West/Annex	1,400,818	28,016		28,016
2201	22. Sheriff-Coroner	Law Enforcement/Training Center	814,685	16,294		16,294
2205	23. Sheriff-Boat Patrol	Law Enforcement Center	29,294	586		586
2208	24. Sheriff-Live Oak Contract	Rental	N/A	0		N/A
2301	25. Sheriff-County Jail	Law Enforcmnt Ctr/Jails	7,410,999	148,220		148,220
2302	26. Anti-Drug Abuse Enforcement	N/A	N/A	0		N/A
2304	27. Probation	595 Boyd St	1,491,568	29,831		29,831
2401	28. Fire/Emergency Svcs/Haz Mat	1130/1160 Civic Center Blvd/EOC	326,413	6,528		6,528
2402	29. Fire Services Administration	1130/1160 Civic Center Blvd/EOC	18,230	365		365
2601	30. Agricultural Commissioner	Agricultural	210,896	4,218		4,218
2701 21	31. Community Svcs Dept. Wide	1130 Civic Center Blvd	429,239	8,585		8,585
2701 22	32. Community Svcs Bldg Inspectn	1130 Civic Center Blvd	41,874	837		837
270123/24	33. Community Svcs Planning	1130 Civic Center Blvd	277,652	5,553		5,553
2701 25	34. Community Svcs Environ Hlth	1130 Civic Center Blvd	81,428	1,629		1,629
2701 26	35. Community Svcs Animal Cntrl	Animal Control	210,836	4,217		4,217
2701 27	36. Community Services CUPA	1130 Civic Center Blvd	N/A	0		N/A
2701 28	37. Community Services Measure M	1130 Civic Center Blvd	N/A	0		N/A
2706	38. Recorder	County Clerk	145,677	2,914		2,914
2709	39. Pub. Guardian/Conservator	Live Oak Blvd	13,710	274		274
2710	40. County Clerk	County Clerk	145,677	2,914		2,914
3100	41. Road	1130 Civic Ctr Blvd	74,910	1,498		1,498
3200	42. County Airport	Airport	N/A	0		N/A
3300	43. Transportation Development	N/A	N/A	0		N/A
4102	44. Mental Health	Mental Health Live Oak Blvd	1,261,819	25,236		25,236
4103	45. Health	Health Building	3,036,980	60,740		60,740
4104	46. Mental Health Service Act	N/A	N/A	0		N/A
4120	47. Human Services Admin	Health Building	47,254	945		945
5101	48. Welfare	Welfare Admin/Mental Hlth Bldg	624,978	12,500		12,500
6201	49. County Library	Main/Live Oak/Sutter Library	1,004,678	20,094		20,094
6301	50. Bi-County Farm Advisor	Agricultural	227,688	4,554		4,554
7101	51. Parks and Recreation	Various Locations	667,037	13,341		13,341
7201	52. Community Memorial Museum	Museum	283,064	5,661		5,661
7203	53. Vets Memorial Community Bldg	Veterans' Hall	959,796	19,196		19,196
5000	54. Trial Court Agency	See 2112 Consolidated Courts	N/A	0		N/A
5100	55. Children & Families First Comm	N/A	N/A	0		N/A
5200	56. IHSS Public Authority	N/A	N/A	0		N/A
4580	57. Fleet Management ISF	146 Garden Hwy	9,597	192		192
4581	58. Information Technology ISF	Courthouse East	176,008	3,520	(5,518)	(1,998)
4585	59. Vehicle Replacement Fund ISF	146 Garden Hwy	N/A	0		N/A
4590	60. Liability Insurance ISF	N/A	N/A	0		N/A
4591	61. Workers' Comp. Ins. ISF	N/A	N/A	0		N/A
0301	62. County Service Area G	N/A	N/A	0		N/A
0305	63. County Service Area F	N/A	N/A	0		N/A
0309	64. County Service Area C	N/A	N/A	0		N/A
0311	65. County Service Area D	N/A	N/A	0		N/A
7565	66. County School Service	N/A	N/A	0		N/A
VARIOUS	67. All Other Departments	Various Locations	614,265	12,285		12,285
VARIOUS	68. Unallowable	Various Locations	1,115,935	22,319		22,319
TOTAL ALL DEPARTMENTS			28,395,498	567,910	(5,518)	562,392
LESS: Service Dept., No. 1-8			1,545,387	30,908	0	30,908
TOTAL LESS SERVICE DEPARTMENTS			26,850,110	537,002	(5,518)	531,484

EXHIBIT 4C. SUTTER COUNTY BUILDING COST BASIS AND % OCCUPANCY BY DEPARTMENT, YEAR ENDED JUNE 30, 2008

DEPT. NO.	DEPARTMENT NAME	BUILDING/OCCUPANCY DATES (*square feet only shown if % allocation basis)	SQUARE FEET OCCUPIED	PERCENT OCCUPANCY (%)	COST OF BUILDINGS (\$)	OCCUPANCY DURATION RATIO	SHARE OF COST (\$)
1160 Civic Center Blvd							
1101	9.	Board of Supervisors	1806	12	355,191	1.00	355,191
1102	1.	County Administrator	2286	15	449,594	1.00	449,594
1105	10.	Clerk of the Board	380	2	74,736	1.00	74,736
1203	11.	Assessor	7424	48	1,460,097	1.00	1,460,097
1301	5.	County Counsel	2105	14	413,996	1.00	413,996
1401	6.	Personnel	1421	9	279,472	1.00	279,472
-			-	-	0	0.00	0
BUILDING TOTAL			15,422	100	3,033,085	N/A	3,033,085
1130 Civic Center Blvd							
1920	15.	Public Works	3557	23	392,999	1.00	392,999
2401	28.	Fire/Emrgncy Svcs/Haz Mat	182	1	20,108	1.00	20,108
2402	29.	Fire Services Administration	165	1	18,230	1.00	18,230
2701 21	31.	Community Svcs/Dept Wide	3885	26	429,239	1.00	429,239
2701 22	32.	Community Svcs/Bldg Insp	379	2	41,874	1.00	41,874
2701 24	33.	Community Svcs Planning	2513	17	277,652	1.00	277,652
2701 25	34.	Community Svcs/Envir Hlth	737	5	81,428	1.00	81,428
3100	41.	Road	678	4	74,910	1.00	74,910
Tenant**	68.	Unallowable*	1344	9	148,493	1.00	148,493
1922	16.	Water Resources	1765	12	195,008	1.00	195,008
BUILDING TOTAL			15,205	100	1,679,942	N/A	1,679,942
Courthouse East-463 Second St.							
1201	2.	Auditor-Controller	2420	9	125,869	1.00	125,869
1202	3.	Treasurer-Tax Collector	2344	8	121,916	1.00	121,916
1204	12.	Revenue Collection	200	1	10,402	1.00	10,402
2104	67.	All Other Dept.- Grand Jury	666	2	34,640	1.00	34,640
4581	58.	Information Technology	3384	12	176,008	1.00	176,008
5000	54.	Trial Court Agency	7403	26	385,043	1.00	385,043
5000	54.	Trial Court Agency	6092	22	316,856	1.00	316,856
2125	18.	District Attorney	3929	14	204,354	1.00	204,354
Vacant	68.	Unallowable*	1757	6	91,385	1.00	91,385
BUILDING TOTAL			28,195	100	1,466,473	N/A	1,466,473
595 Boyd St Remodel							
2304	27.	Probation	11088	100	1,491,568	1.00	1,491,568
-			-	-	0	0.00	0
-			-	-	0	0.00	0
BUILDING TOTAL			11,088	100	1,491,568	N/A	1,491,568

*Tenants are not charged building use allowance.

EXHIBIT 4C. SUTTER COUNTY BUILDING COST BASIS AND % OCCUPANCY BY DEPARTMENT, CONTINUED

			SQUARE FEET OCCUPIED	PERCENT OCCUPANCY (%)	COST OF BUILDINGS (\$)	OCCUPANCY DURATION RATIO	SHARE OF COST (\$)
433 Second St.							
2706	38. Recorder		2403	50	145,677	1.00	145,677
2710	40. County Clerk		2403	50	145,677	1.00	145,677
-			-	-	0	0.00	0
BUILDING TOTAL			4806	100	291,354	N/A	291,354
446 Second St.-Courthouse West							
2112	21. Superior Court		15218	100	540,627	1.00	540,627
-			-	-	0	1.00	0
BUILDING TOTAL			15218	100	540,627	N/A	540,627
446 Second St-Courthouse West-Annex							
2112	21. Superior Court		3277	69	158,291	1.00	158,291
2125	18. District Attorney		1472	31	71,103	1.00	71,103
-			-	-	0	0.00	0
BUILDING TOTAL			4749	100	229,394	N/A	229,394
1077 Civic Ctr Blvd -Law Enforcement Center							
1600	14. Sheriff-Communications		2219	4	185,195	1.00	185,195
2201	22. Sheriff-Coroner		8059	15	672,594	1.00	672,594
2205	23. Sheriff-Boat Patrol		351	1	29,294	1.00	29,294
2301	25. Sheriff-County Jail		42821	80	3,573,786	1.00	3,573,786
-			-	-	0	0.00	0
BUILDING TOTAL			53450	100	4,460,869	N/A	4,460,869
142 Garden Hwy							
2601	30. Agricultural Commissioner		4028	47	203,896	1.00	203,896
6301	50. Bi-County Farm Advisor		4498	53	227,688	1.00	227,688
-			-	-	0	1.00	0
BUILDING TOTAL			8526	100	431,584	N/A	431,584
146 Garden Highway							
1205	4. Purchasing		670	12	19,485	1.00	19,485
1700	7. Building Maintenance		4644	82	135,057	1.00	135,057
4580	57. Fleet Management ISF		330	6	9,597	1.00	9,597
-			-	-	0	0.00	0
BUILDING TOTAL			5644	100	164,139	N/A	164,139
1965 Live Oak Blvd							
4102	44. Mental Health		27350	78	1,249,913	1.00	1,249,913
5101	48. Welfare - CPS		7450	21	340,470	1.00	340,470
2709	39. Pub. Guardian/Conservator		300	1	13,710	1.00	13,710
-			-	-	0	0.00	0
BUILDING TOTAL			35100	100	1,604,093	N/A	1,604,093
1445 Veterans Memorial Cir							
4103	45. Health		23388	98	2,986,950	1.00	2,986,950
4120	47. Human Services Admin		370	2	47,254	1.00	47,254
-			-	-	0	0.00	0
BUILDING TOTAL			23758	100	3,034,204	N/A	3,034,204
1435 Circle Dr							
1502	13. Elections		5000	83	250,150	1.00	250,150
4103	45. Health		1000	17	50,030	1.00	50,030
-			-	-	0	0.00	0
BUILDING TOTAL			6000	100	300,180	N/A	300,180

EXHIBIT 4C. SUTTER COUNTY BUILDING COST BASIS AND % OCCUPANCY BY DEPARTMENT, CONTINUED

DEPARTMENT NAME	BUILDING (*square feet only shown if % allocation basis)	OCCUPANCY DATES	PERCENT OCCUPANCY (%)	COST OF BUILDINGS (\$)	OCCUPANCY DURATION RATIO	SHARE OF COST (\$)	
1101	9. Board of Supervisors	446 Second St.-Old Hall of Records	7/1/07-6/30/08	100	497,869	1.00	497,869
2201	22. Sheriff-Coroner	44 Second St. -Sheriff Training Center	7/1/07-6/30/08	100	142,091	1.00	142,091
2301	25. Sheriff-County Jail	Maximum Security Jail	7/1/07-6/30/08	100	2,417,161	1.00	2,417,161
2301	25. Sheriff-County Jail	Minimum Security Jail	7/1/07-6/30/08	100	1,420,052	1.00	1,420,052
2401	29. Fire/Emrgncy Svcs/Haz Mat	2340 California St. -Emergency Oper Ctr	7/1/07-6/30/08	100	306,305	1.00	306,305
2601	31. Agricultural Commissioner	Laboratory	7/1/07-6/30/08	100	7,000	1.00	7,000
2701 26	36. Commnty Svcs/Animal Cntrl	Animal Shelter	7/1/07-6/30/08	100	210,836	1.00	210,836
4102	45. Mental Health	White House	7/1/07-6/30/08	100	11,906	1.00	11,906
5101	48. Welfare Administration	Welfare Building	7/1/07-6/30/08	100	284,508	1.00	284,508
6201	49. County Library	Live Oak Library	7/1/07-6/30/08	100	11,278	1.00	11,278
6201	49. County Library	Library 750 Forbes Ave	7/1/07-6/30/08	100	963,037	1.00	963,037
6201	49. County Library	Sutter Library	7/1/07-6/30/08	100	30,363	1.00	30,363
7101	51. Parks and Recreation	Live Oak Park Impr	7/1/07-6/30/08	100	370,783	1.00	370,783
7101	51. Parks and Recreation	Tisdale Boat Launch/Restrooms	7/1/07-6/30/08	100	296,254	1.00	296,254
7201	52. Community Mem Museum	Museum	7/1/07-6/30/08	100	283,064	1.00	283,064
7203	53. Vets Mem Community Bldg	Veterans' Hall	7/1/07-6/30/08	100	959,796	1.00	959,796
Various	67. All Other Departments	Bi-County Juvenile Hall-Boot Camp	7/1/07-6/30/08	100	579,625	1.00	579,625
Various	68. Unallowable	Storage Shed Adm Bld	7/1/07-6/30/08	100	13,820	1.00	13,820
Various	68. Unallowable	Casa de Esperanza	7/1/07-6/30/08	100	5,624	1.00	5,624
Various	68. Unallowable	Shooting Range Impr	7/1/07-6/30/08	100	5,987	1.00	5,987
Various	68. Unallowable	Sheriff Upgrade Shower/Restroom	7/1/07-6/30/08	100	26	1.00	26
Unalloc	68. Unallowable	Sheriff Command Vehicle Struct	7/1/07-6/30/08	100	234,157	1.00	234,157
Unalloc	68. Unallowable	Boyd Pump Boat Ramp	7/1/07-6/30/08	100	292,789	1.00	292,789
Unalloc	68. Unallowable	Yuba City Boat Ramp	7/1/07-6/30/08	100	288,284	1.00	288,284
Unalloc	68. Unallowable	Airport Security Fence/Lights	7/1/07-6/30/08	100	24,697	1.00	24,697
Unalloc	68. Unallowable	General Government Bldg	N/A	100	10,672	1.00	10,672
TOTAL-ALL BUILDINGS				N/A	28,395,498	N/A	28,395,498

**SUPPLEMENTAL INFORMATION, RENTAL COSTS BY DEPARTMENT
(NOT PART OF BUILDING USE ALLOWANCE, STATISTICAL DATA ONLY)**

DEPT NO.	DEPARTMENT NAME	ANNUAL RENT (\$)
2108	20. Child Support Services - Holly Oak Square	92,736
4102-54	45. Mental Health - First Steps - 1951 East Onstott	36,768
4102-01	45. Mental Health - Administration Modular - 1965 Live Oak Blvd	46,060
4102-25	45. Mental Health - Children's System of Care - 809 Plumas St	46,291
4102-42	45. Mental Health - 545 Garden Hwy	1,806
4102-50	45. Mental Health - 545 Garden Hwy	1,575
4120	47. Human Services - 1547 Starr Drive	8,558
4120-93	47. Human Services - 1547 Starr Drive	4,272
5101	48. Welfare - 539/543	149,913
5101	48. Welfare - Modular 1965 Live Oak Blvd	61,057
0305	63. County Service Area F	2,450
0311	65. County Service D-Pleasant Grove	11,000
5100	55. Childrens and Families First Comm	16,949
5100-76	55. Childrens and Families First Comm	1,576
5200	56. IHHS Public Authority-539 Garden Hwy	15,212
4104-01	Various- Mental Health Service Act- 545 Garden Hwy	30,611
4104-03	Various- Mental Health Service Act	26,585
4104-06	Various- Mental Health Service Act- 545 Garden Hwy	13,554
TOTAL		566,974

EXHIBIT 4D. SUTTER COUNTY EQUIPMENT USE ALLOWANCE, YEAR ENDED JUNE 30, 2008

DEPT. NO.	DEPARTMENT NAME	EQUIPMENT (\$)	COUNTY SHARE (\$)	6.67% USE ALLOWANCE (\$)
1102	1. County Administrator	15,090	15,090	1,007
1201	2. Auditor-Controller	0	0	0
1202	3. Treasurer-Tax Collector	17,247	17,247	1,150
1205	4. Purchasing	0	0	0
1301	5. County Counsel	0	0	0
1401	6. Personnel	6,011	6,011	401
1700	7. Building Maintenance	295,977	295,977	19,742
1924	8. Central Services	119,291	119,291	7,957
1101	9. Board of Supervisors	0	0	0
1105	10. Clerk of the Board	5,207	5,207	347
1203	11. Assessor	97,930	97,930	6,532
1204	12. Revenue Collection	38,092	38,092	2,541
1502	13. Elections	1,660,423	1,660,423	110,750
1600	14. Sheriff-Communications	404,681	404,681	26,992
1920	15. Public Works	44,906	44,906	2,995
1922	16. Water Resources	177,057	177,057	11,810
2103	17. Sheriff's Court Bailiffs	0	0	0
2125-01	18. District Attorney	234,893	234,893	15,667
2125-02	18. District Attorney	17,346	17,346	1,157
2125-03	18. District Attorney	15,529	15,529	1,036
2106	19. Public Defender	0	0	0
2108	20. Child Support Services	85,616	29,110	1,942
2112	21. Superior Court	0	0	0
2201	22. Sheriff-Coroner	2,510,725	2,510,725	167,465
2205	23. Sheriff-Boat Patrol	213,715	213,715	14,255
2208	24. Sheriff-Live Oak Contract	0	0	0
2301	25. Sheriff-County Jail	513,666	513,666	34,262
2302	26. Anti-Drug Abuse Enforcement	0	0	0
2304	27. Probation	297,234	297,234	19,826
2401	28. Fire/Emergency Svcs/Haz Mat	142,398	142,398	9,498
2402	29. Fire Services Administration	30,478	30,478	2,033
2601	30. Agricultural Commissioner	626,734	626,734	41,803
2701 21	31. Community Svcs Dept. Wide	313,541	313,541	20,913
2701 22	32. Community Svcs Bldg Inspectn	0	0	0
270123/24	33. Community Svcs Planning	0	0	0
2701 25	34. Community Svcs Environ Hlth	0	0	0
2701 26	35. Community Svcs Animal Cntrl	0	0	0
2701 27	36. Community Services CUPA	0	0	0
2701 28	37. Community Services Measure M	0	0	0
2706	38. Recorder	287,392	287,392	19,169
2709	39. Pub. Guardian/Conservator	18,098	18,098	1,207
2710	40. County Clerk	6,871	6,871	458
3100	41. Road	2,986,411	0	0
3200	42. County Airport	21,877	0	0
3300	43. Transportation Development	0	0	0
4102	44. Mental Health	508,232	508,232	33,899
4103	45. Health	510,885	510,885	34,076
4104	46. Mental Health Service Act	142,294	142,294	9,491
4120	47. Human Services Admin	10,445	10,445	697
5101	48. Welfare	792,165	118,825	7,926
6201	49. County Library	30,088	30,088	2,007
6301	50. Bi-County Farm Advisor	98,922	98,922	6,598
7101	51. Parks and Recreation	5,642	5,642	376
7201	52. Community Memorial Museum	0	0	0
7203	53. Vets Memorial Community Bldg	0	0	0
5000	54. Trial Court Agency	0	0	0
5100	55. Children & Families First Comm	0	0	0
5200	56. IHSS Public Authority	0	0	0
4580	57. Fleet Management ISF	147,106	0	0
4581	58. Information Technology ISF	1,640,700	0	0
4585	59. Vehicle Replacement Fund ISF	0	0	0
4590	60. Liability Insurance ISF	0	0	0
4591	61. Workers' Comp. Ins. ISF	0	0	0
0301	62. County Service Area G	0	0	0
0305	63. County Service Area F	2,609,579	0	0
0309	64. County Service Area C	911,674	0	0
0311	65. County Service Area D	864,789	0	0
7565	66. County School Service	0	0	0
VARIOUS	67. All Other Departments	17,826	17,826	1,189
	68. Unallowable	25,629	25,629	1,709
	69. Non-County Agencies	0	0	0
	TOTAL ALL DEPARTMENTS	19,520,415	9,608,432	640,882
	LESS: Service Dept., No. 1--8	453,616	453,616	30,256
	TOTAL LESS SERVICE DEPARTMENTS	19,066,799	9,154,816	610,626

EXHIBIT 4E(1). SUTTER COUNTY UTILITY ALLOCATION, YEAR ENDED JUNE 30,2008

DEPT. NO.	DEPARTMENT NAME	UTILITY ALLOCATION (\$)
1102	1. County Administrator	4,851
1201	2. Auditor-Controller	7,891
1202	3. Treasurer-Tax Collector	7,643
1205	4. Purchasing	746
1301	5. County Counsel	4,467
1401	6. Personnel	3,015
1700	7. Building Maintenance	22,144
1924	8. Central Services	373
1101	9. Board of Supervisors	6,730
1105	10. Clerk of the Board	806
1203	11. Assessor	15,754
1204	12. Revenue Collection	652
1502	13. Elections	7,140
1600	14. Sheriff-Communications	73
1920	15. Public Works	7,762
1922	16. Water Resources	3,851
2103	17. Sheriff's Court Bailiffs	N/A
2125	18. District Attorney	15,802
2106	19. Public Defender	N/A
2108	20. Child Support Services	N/A
2112	21. Superior Court	N/A
2201	22. Sheriff-Coroner	265
2205	23. Sheriff-Boat Patrol	12
2208	24. Sheriff-Live Oak Contract	N/A
2301	25. Sheriff-County Jail	11,086
2302	26. Anti-Drug Abuse Enforcement	N/A
2304	27. Probation	29,255
2401	28. Fire/Emergency Svcs/Haz Mat	397
2402	29. Fire Services Administration	360
2601	30. Agricultural Commissioner	11,636
2701 21	31. Community Svcs Dept. Wide	8,478
2701 22	32. Community Svcs Bldg Inspectr	827
270123/24	33. Community Svcs Planning	5,484
2701 25	34. Community Svcs Environ Hlth	1,608
2701 26	35. Community Svcs Animal Cntrl	0
2701 27	36. Community Services CUPA	N/A
2701 28	37. Community Services Measure M	N/A
2706	38. Recorder	4,710
2709	39. Pub. Guardian/Conservator	0
2710	40. County Clerk	4,710
3100	41. Road	2,529
3200	42. County Airport	N/A
3300	43. Transportation Development	N/A
4102	44. Mental Health	0
4103	45. Health	3,463
4104	46. Mental Health Service Act	0
4120	47. Human Services Admin	55
5101	48. Welfare	0
6201	49. County Library	50,600
6301	50. Bi-County Farm Advisor	1,266
7101	51. Parks and Recreation	N/A
7201	52. Community Memorial Museum	23,687
7203	53. Vets Memorial Community Bldg	0
5000	54. Trial Court Agency	81,589
5100	55. Children & Families First Comm	N/A
5200	56. IHSS Public Authority	0
4580	57. Fleet Management ISF	2,117
4581	58. Information Technology ISF	23,039
4585	59. Vehicle Replacement Fund ISF	N/A
4590	60. Liability Insurance ISF	N/A
4591	61. Workers' Comp. Ins. ISF	N/A
0301	62. County Service Area G	N/A
0305	63. County Service Area F	N/A
0309	64. County Service Area C	N/A
0311	65. County Service Area D	N/A
7565	66. County School Service	N/A
VARIOUS	67. All Other Departments	2,172
VARIOUS	68. Unallowable	6,029
TOTAL		385,073
LESS: Service Dept., No. 1--8		51,130
TOTAL LESS SERVICE DEPARTMENTS		333,943

EXHIBIT 4E(2). SUTTER COUNTY UTILITY ALLOCATION BY LOCATION, YEAR ENDED JUNE 30, 2008

DEPT. NO.	DEPARTMENT NAME	BUILDING/OCCUPANCY DATES (*square feet only shown if % allocation basis)	SQUARE FEET OCCUPIED	PERCENT OCCUPANCY (%)	DIRECT UTILITY COST/TOTAL (\$)	UTILITY ALLOC (\$)	NET UTILITY ALLOCATION (\$)																																																																																												
1160 Civic Center Blvd																																																																																																			
1101	9. Board of Supervisors		1806	12%	-	3,832	3,832																																																																																												
1102	1. County Administrator		2286	15%	-	4,851	4,851																																																																																												
1105	10. Clerk of the Board		380	2%	-	806	806																																																																																												
1203	11. Assessor		7424	48%	-	15,754	15,754																																																																																												
1301	5. County Counsel		2105	14%	-	4,467	4,467																																																																																												
1401	6. Personnel		1421	9%	-	3,015	3,015																																																																																												
BUILDING TOTAL			15,422	100%	N/A	32,726	32,726																																																																																												
Courthouse East-463 Second St.																																																																																																			
1201	2. Auditor-Controller		2,420	9%	-	7,891	7,891																																																																																												
1202	3. Treasurer-Tax Collector		2,344	8%	-	7,643	7,643																																																																																												
1204	12. Revenue Collection		200	1%	-	652	652																																																																																												
2104	67. All Other Dept.- Grand Jury		666	2%	-	2,172	2,172																																																																																												
4581	58. Information Technology		3,384	12%	-	11,034	11,034																																																																																												
5000	54. Trial Court Agency		7,403	26%	-	24,138	24,138																																																																																												
5000	54. Trial Court Agency		6,092	22%	-	19,863	19,863																																																																																												
2125	18. District Attorney		3,929	14%	-	12,811	12,811																																																																																												
Vacant	68. Unallowable*		1,757	6%	-	5,729	5,729																																																																																												
-			-	-	-	-	0																																																																																												
BUILDING TOTAL			28,195	100%	N/A	91,932	91,932																																																																																												
595 Boyd St Remodel																																																																																																			
2304	27. Probation		11088	100%	-	29,255	29,255																																																																																												
-			-	-	-	-	0																																																																																												
BUILDING TOTAL			11,088	100%	N/A	29,255	29,255																																																																																												
512 Second St																																																																																																			
4581	58. Information Technology		4000	100%	-	12,005	12,005																																																																																												
Vacant	68. Unallowable*		-	-	-	-	0																																																																																												
-			-	-	-	-	0																																																																																												
BUILDING TOTAL			4,000	100%	N/A	12,005	12,005																																																																																												
433 Second St.																																																																																																			
2706	38. Recorder		2403	50%	-	4,710	4,710																																																																																												
2710	40. County Clerk		2403	50%	-	4,710	4,710																																																																																												
-			-	-	-	-	0																																																																																												
BUILDING TOTAL			4,806	100%	N/A	9,420	9,420																																																																																												
446 Second St.-Courthouse West																																																																																																			
2112	21. Superior Court		15218	76%	-	30,928	30,928																																																																																												
-			-	-	-	-	0																																																																																												
BUILDING TOTAL			N/A	N/A	N/A	N/A	N/A																																																																																												
Note-These costs are included with the Annex																																																																																																			
446 Second St-Courthouse West-Annex																																																																																																			
2112	21. Superior Court		3277	16%	-	6,660	6,660																																																																																												
2125	18. District Attorney		1472	7%	-	2,992	2,992																																																																																												
-			-	-	-	-	0																																																																																												
BUILDING TOTAL			19,967	100%	N/A	40,580	40,580																																																																																												
<table border="1"> <thead> <tr> <th></th> <th>OFFICE SPACE SQ FT</th> <th>COMMON SPACE** SQ FT</th> <th>TOTAL ALLOCABLE SQ FT</th> <th>PERCENT OCCUPANCY</th> <th>UTILITY ALLOC (\$)</th> <th>NET UTILITY ALLOC (\$)</th> </tr> </thead> <tbody> <tr> <td colspan="8">1130 Civic Center Blvd</td> </tr> <tr> <td>1920</td> <td>15. Public Works</td> <td></td> <td>3557</td> <td>25%</td> <td>7,762</td> <td>7,762</td> </tr> <tr> <td>2401</td> <td>28. Fire/Emrgncy Svrs/Haz Mat</td> <td></td> <td>182</td> <td>1%</td> <td>397</td> <td>397</td> </tr> <tr> <td>2402</td> <td>29. Fire Services Administration</td> <td></td> <td>165</td> <td>1%</td> <td>360</td> <td>360</td> </tr> <tr> <td>2701 21</td> <td>31. Community Svrs/Dept Wide</td> <td></td> <td>3885</td> <td>28%</td> <td>8,478</td> <td>8,478</td> </tr> <tr> <td>2701 22</td> <td>32. Community Svrs/Bldg Insp</td> <td></td> <td>379</td> <td>3%</td> <td>827</td> <td>827</td> </tr> <tr> <td>2701 24</td> <td>33. Community Svrs Planning</td> <td></td> <td>2513</td> <td>18%</td> <td>5,484</td> <td>5,484</td> </tr> <tr> <td>2701 25</td> <td>34. Community Svrs/Envir Hlth</td> <td></td> <td>737</td> <td>5%</td> <td>1,608</td> <td>1,608</td> </tr> <tr> <td>3100</td> <td>41. Road</td> <td></td> <td>678</td> <td>5%</td> <td>1,479</td> <td>1,479</td> </tr> <tr> <td>Tenant**</td> <td>68. Unallowable*</td> <td></td> <td>-</td> <td>1%</td> <td>300</td> <td>300</td> </tr> <tr> <td>1922</td> <td>16. Water Resources</td> <td></td> <td>1765</td> <td>13%</td> <td>3,851</td> <td>3,851</td> </tr> <tr> <td colspan="3">BUILDING TOTAL</td> <td>13,861</td> <td>100.00%</td> <td>30,547</td> <td>30,547</td> </tr> </tbody> </table>									OFFICE SPACE SQ FT	COMMON SPACE** SQ FT	TOTAL ALLOCABLE SQ FT	PERCENT OCCUPANCY	UTILITY ALLOC (\$)	NET UTILITY ALLOC (\$)	1130 Civic Center Blvd								1920	15. Public Works		3557	25%	7,762	7,762	2401	28. Fire/Emrgncy Svrs/Haz Mat		182	1%	397	397	2402	29. Fire Services Administration		165	1%	360	360	2701 21	31. Community Svrs/Dept Wide		3885	28%	8,478	8,478	2701 22	32. Community Svrs/Bldg Insp		379	3%	827	827	2701 24	33. Community Svrs Planning		2513	18%	5,484	5,484	2701 25	34. Community Svrs/Envir Hlth		737	5%	1,608	1,608	3100	41. Road		678	5%	1,479	1,479	Tenant**	68. Unallowable*		-	1%	300	300	1922	16. Water Resources		1765	13%	3,851	3,851	BUILDING TOTAL			13,861	100.00%	30,547	30,547
	OFFICE SPACE SQ FT	COMMON SPACE** SQ FT	TOTAL ALLOCABLE SQ FT	PERCENT OCCUPANCY	UTILITY ALLOC (\$)	NET UTILITY ALLOC (\$)																																																																																													
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*Tenants pay their own utility charges for their office space therefore they are not allocated any utility charges for their office space.

**Tenants are only charged for the common area that is allocated to them based on office space occupancy ratio.

Note-Total office space used by Tenants is 1,344 sq. ft. Total office space for this location is 13,861+1,344= 15,205. Total sq. ft. for the building is 15,596+1,344= 16,940.

EXHIBIT 4E(2). SUTTER COUNTY UTILITY ALLOCATION BY LOCATION, YEAR ENDED JUNE 30, 2008, CONTINUED

DEPARTMENT NAME		BUILDING	SQUARE FEET OCCUPIED	PERCENT OCCUPANCY (%)	DIRECT UTILITY COST/TOTAL (\$)	UTILITY ALLOC (\$)	NET UTILITY ALLOCATION (\$)
		(*square feet only shown if % allocation basis)					
1077 Civic Ctr Blvd -Law Enforcement Center							
1600	14. Sheriff-Communications		2219	4%	-	73	73
2201	22. Sheriff-Coroner		8059	15%	-	265	265
2205	23. Sheriff-Boat Patrol		351	1%	-	12	12
2301	25. Sheriff-County Jail		42821	80%	-	1,407	1,407
-			-	-	-	-	0
BUILDING TOTAL			53,450	100%	N/A	1,756	1,756
142 Garden Hwy							
2601	30. Agricultural Commissioner		4028	47%	-	1,133	1,133
6301	50. Bi-County Farm Advisor		4498	53%	-	1,266	1,266
-			-	-	-	-	0
BUILDING TOTAL			8,526	100%	N/A	2,399	2,399
146 Garden Highway							
1205	4. Purchasing		670	12%	-	746	746
1700	7. Building Maintenance		4644	82%	16,974	5,170	22,144
4580	57. Fleet Management ISF		330	6%	-	367	367
-			-	-	-	-	0
BUILDING TOTAL			5,644	100%	16,974	6,283	23,257
1965 Live Oak Blvd							
4102	44. Mental Health		27350	78%	-	-	0
5101	48. Welfare - CPS		7450	21%	-	-	0
2709	39. Pub. Guardian/Conservator		300	1%	-	-	0
-			-	-	-	-	0
BUILDING TOTAL			35,100	100.00%	N/A	N/A	0
1445 Veterans Memorial Cir							
4103	45. Health		23388	98%	-	3,463	3,463
4120	47. Human Services Admin		370	2%	-	55	55
-			-	-	-	-	0
BUILDING TOTAL			23,758	100%	N/A	3,517	3,517
1435 Circle Dr							
1502	13. Elections		5,000	83%	-	7,140	7,140
4103	45. Health		1,000	17%	-	-	0
-			-	-	-	-	0
BUILDING TOTAL			6,000	100%	N/A	7,140	7,140
275 Samuel Dr.							
4580	57. Fleet Management ISF		5000	55%	-	1,750	1,750
3100	41. Road (North Crew)		3000	33%	-	1,050	1,050
1924	8. Central Services		1066	12%	-	373	373
-			-	-	-	-	0
BUILDING TOTAL			9,066	100%	N/A	3,173	3,173
1101	9. Board of Supervisors	466 Second St. - Old Hall of Records	N/A	100	-	2,898	2,898
2301	25. Sheriff-County Jail	44 Second St. - Sheriff Training Center	N/A	100	-	9,678	9,678
2301	25. Sheriff-County Jail	Maximum Security Jail	N/A	100	-	-	0
2301	25. Sheriff-County Jail	Minimum Security Jail	N/A	100	-	-	0
2401	28. Fire/Emrgncy Svcs/Haz Mat	2340 California St. - Emergency Operations Ctr	N/A	100	-	-	0
2601	30. Agricultural Commissioner	Laboratory	N/A	100	-	10,503	10,503
2701 26	35. Commnty Svcs/Animal Cntrl	102 Second St. - Animal Shelter	N/A	100	-	-	0
4102	44. Mental Health	1547 Starr Drive	N/A	100	-	-	0
5101	48. Welfare Administration	190 Garden Hwy	N/A	100	-	-	0
6201	49. County Library	10321 Live Oak Blvd -Live Oak Library	N/A	100	-	3,089	3,089
6201	49. County Library	Library 750 Forbes Ave	N/A	100	-	46,065	46,065
6201	49. County Library	2147 California St. -Sutter Library	N/A	100	-	1,446	1,446
7101	51. Parks and Recreation	Live Oak Park Impr	N/A	100	-	-	0
7101	51. Parks and Recreation	Boat Launch/Restrooms	N/A	100	-	-	0
7201	52. Community Mem Museum	1333 Butte House Rd. -Museum	N/A	100	-	23,687	23,687
7203	53. Vets Mem Community Bldg	1425 Veterans Memorial Cir. -Veterans' Hall	N/A	100	-	-	0
Various	67. All Other Departments	Bi-County Juvenile Hall	N/A	100	-	-	0
Various	68. Unallowable*	Storage Shed Adm Bld	N/A	100	-	-	0
Various	68. Unallowable*	Casa de Esperanza	N/A	100	-	-	0
Various	68. Unallowable*	Butte Vista School	N/A	100	-	-	0
TOTAL ALL OTHER BUILDINGS			N/A	N/A	N/A	97,365	97,365
TOTAL BUILDINGS			N/A	N/A	16,974	385,073	385,073

EXHIBIT 4F. SUTTER COUNTY INSURANCE COSTS, YEAR ENDED JUNE 30, 2008

DEPT. NO.	DEPARTMENT NAME	COSTS FROM INSURANCE ALLOCATION PLAN* (\$)	LESS INTRA/ INTER FUND TRANSFERS (\$)	LESS COSTS NOT TO BE ALLOCATED (\$)	TOTAL COSTS ALLOCATED (\$)
1102	1. County Administrator	173	173	0	0
1201	2. Auditor-Controller	254	254	0	0
1202	3. Treasurer-Tax Collector	218	218	0	(0)
1205	4. Purchasing	54	54	0	0
1301	5. County Counsel	161	161	0	(0)
1401	6. Personnel	129	129	0	0
1700	7. Building Maintenance	1,966	1,966	0	0
1924	8. Central Services	31	31	0	0
1101	9. Board of Supervisors	362	362	0	(0)
1105	10. Clerk of the Board	39	39	0	(0)
1203	11. Assessor	572	572	0	0
1204	12. Revenue Collection	37	37	0	(0)
1502	13. Elections	573	573	0	0
1600	14. Sheriff-Communications	353	353	0	0
1920	15. Public Works	259	259	0	0
1922	16. Water Resources	543	543	0	(0)
2103	17. Sheriff's Court Bailiffs	48	48	0	(0)
2125	18. District Attorney	415	415	0	(0)
2106	19. Public Defender	8	8	0	(0)
2108	20. Child Support Services	357	357	0	(0)
2112	21. Superior Court	0	0	0	0
2201	22. Sheriff-Coroner	2,273	2,273	0	(0)
2205	23. Sheriff-Boat Patrol	1,652	1,652	0	(0)
2208	24. Sheriff-Live Oak Contract	78	78	0	0
2301	25. Sheriff-County Jail	4,098	4,098	0	(0)
2302	26. Anti-Drug Abuse Enforcement	24	24	0	(0)
2304	27. Probation	792	792	0	0
2401	28. Fire/Emergency Svcs/Haz Mat	18	18	0	0
2402	29. Fire Services Administration	79	79	0	(0)
2601	30. Agricultural Commissioner	1,431	1,431	0	(0)
2701 21	31. Community Svcs Dept. Wide	300	300	0	0
2701 22	32. Community Svcs Bldg Inspectn	45	45	0	0
270123/24	33. Community Svcs Planning	125	125	0	0
2701 25	34. Community Svcs Environ Hlth	97	97	0	0
2701 26	35. Community Svcs Animal Cntrl	163	163	0	0
2701 27	36. Community Services CUPA	0	0	0	0
2701 28	37. Community Services Measure M	0	0	0	0
2706	38. Recorder	173	173	0	0
2709	39. Pub. Guardian/Conservator	31	31	0	0
2710	40. County Clerk	142	142	0	0
3100	41. Road	6,409	6,409	0	(0)
3200	42. County Airport	5,929	5,929	0	0
3300	43. Transportation Development	0	0	0	0
4102	44. Mental Health	1,388	1,683	0	(295)
4103	45. Health	1,911	1,911	0	(0)
4104	46. Mental Health Service Act	310	15	0	295
4120	47. Human Services Admin	69	69	0	(0)
5101	48. Welfare	2,261	2,261	0	0
6201	49. County Library	3,598	3,598	0	0
6301	50. Bi-County Farm Advisor	181	181	0	(0)
7101	51. Parks and Recreation	313	313	0	(0)
7201	52. Community Memorial Museum	760	760	0	0
7203	53. Vets Memorial Community Bldg	416	416	0	0
5000	54. Trial Court Agency	938	938	0	0
5100	55. Children & Families First Comm	24	24	0	0
5200	56. IHSS Public Authority	0	0	0	0
4580	57. Fleet Management ISF	714	714	0	0
4581	58. Information Technology ISF	897	897	0	0
4585	59. Vehicle Replacement Fund ISF	0	0	0	0
4590	60. Liability Insurance ISF	0	0	0	0
4591	61. Workers' Comp. Ins. ISF	25	25	0	0
0301	62. County Service Area G	0	0	0	0
0305	63. County Service Area F	11,640	11,640	0	(0)
0309	64. County Service Area C	4,534	4,534	0	(0)
0311	65. County Service Area D	4,985	4,985	0	0
7565	66. County School Service	0	0	0	0
VARIOUS	67. All Other Departments	163	162	0	1
	68. Unallowable	4,632	0	0	4,632
	69. Non-County Agencies	0	0	0	0
	TOTAL ALL DEPARTMENTS	70,173	65,537	0	4,636
	LESS: Service Dept., No. 1-8	2,987	2,986	0	1
	TOTAL LESS SERVICE DEPARTMENTS	67,186	62,551	0	4,635

* The County has a separate Insurance Allocation Plan which distributes insurance costs. The detail of this plan is not included here but is available upon request.

EXHIBIT 4G. SUTTER COUNTY EXTERNAL AUDIT COSTS, YEAR ENDED JUNE 30, 2008

DEPT. NO.	DEPARTMENT NAME	ALLOCATION BASE (# WTS)	ALLOCATION AUDIT COSTS (\$)	DIRECT IDENTIFIED (\$)	TOTAL COSTS ALLOCATED (\$)	LESS DIRECT CHARGES (\$)	NET TOTAL COSTS ALLOCATED (\$)
1102	1. County Administrator	129	255	0	255	0	255
1201	2. Auditor-Controller	111	219	0	219	0	219
1202	3. Treasurer-Tax Collector	764	1,511	0	1,511	0	1,511
1205	4. Purchasing	64	126	0	126	0	126
1301	5. County Counsel	115	228	0	228	0	228
1401	6. Personnel	281	557	0	557	0	557
1700	7. Building Maintenance	1,352	2,675	0	2,675	0	2,675
1924	8. Central Services	255	504	0	504	0	504
1101	9. Board of Supervisors	142	281	0	281	0	281
1105	10. Clerk of the Board	31	61	0	61	0	61
1203	11. Assessor	116	230	0	230	0	230
1204	12. Revenue Collection	906	1,791	0	1,791	0	1,791
1502	13. Elections	344	680	0	680	0	680
1600	14. Sheriff-Communications	168	332	0	332	0	332
1920	15. Public Works	94	187	0	187	0	187
1922	16. Water Resources	133	263	0	263	0	263
2103	17. Sheriff's Court Bailiffs	16	31	0	31	0	31
2125	18. District Attorney	330	653	0	653	0	653
2106	19. Public Defender	194	384	0	384	0	384
2108	20. Child Support Services	168	332	0	332	0	332
2112	21. Superior Court	504	997	0	997	0	997
2201	22. Sheriff-Coroner	531	1,051	0	1,051	0	1,051
2205	23. Sheriff-Boat Patrol	33	65	0	65	0	65
2208	24. Sheriff-Live Oak Contract	39	78	0	78	0	78
2301	25. Sheriff-County Jail	850	1,681	0	1,681	0	1,681
2302	26. Anti-Drug Abuse Enforcement	0	0	0	0	0	0
2304	27. Probation	217	430	0	430	0	430
2401	28. Fire/Emergency Svcs/Haz Mat	31	61	0	61	0	61
2402	29. Fire Services Administration	30	59	0	59	0	59
2601	30. Agricultural Commissioner	202	399	0	399	0	399
2701 21	31. Community Svcs Dept. Wide	107	211	0	211	0	211
2701 22	32. Community Svcs Bldg Inspectn	27	54	0	54	0	54
270123/24	33. Community Svcs Planning	63	125	0	125	0	125
2701 25	34. Community Svcs Environ Hlth	40	79	0	79	0	79
2701 26	35. Community Svcs Animal Cntrl	365	722	0	722	0	722
2701 27	36. Community Services CUPA	11	22	0	22	0	22
2701 28	37. Community Services Measure M	27	54	0	54	0	54
2706	38. Recorder	100	199	0	199	0	199
2709	39. Pub. Guardian/Conservator	54	108	0	108	0	108
2710	40. County Clerk	47	93	0	93	0	93
3100	41. Road	637	1,260	1,500	2,760	1,500	1,260
3200	42. County Airport	54	108	0	108	0	108
3300	43. Transportation Development	1	2	0	2	0	2
4102	44. Mental Health	2,345	4,639	2,000	6,639	2,000	4,639
4103	45. Health	1,189	2,353	0	2,353	0	2,353
4104	46. Mental Health Service Act	517	1,023	0	1,023	0	1,023
4120	47. Human Services Admin	70	139	0	139	0	139
5101	48. Welfare	5,627	11,131	8,050	19,181	8,050	11,131
6201	49. County Library	458	906	0	906	0	906
6301	50. Bi-County Farm Advisor	73	145	0	145	0	145
7101	51. Parks and Recreation	122	242	0	242	0	242
7201	52. Community Memorial Museum	39	77	0	77	0	77
7203	53. Vets Memorial Community Bldg	103	204	0	204	0	204
5000	54. Trial Court Agency	18	36	0	36	0	36
5100	55. Children & Families First Comm	260	515	0	515	0	515
5200	56. IHSS Public Authority	112	222	0	222	0	222
4580	57. Fleet Management ISF	1,342	2,655	1,275	3,930	1,275	2,655
4581	58. Information Technology ISF	246	486	1,456	1,942	1,456	486
4585	59. Vehicle Replacement Fund ISF	12	24	0	24	0	24
4590	60. Liability Insurance ISF	25	49	1,400	1,449	1,400	49
4591	61. Workers' Comp. Ins. ISF	36	71	1,400	1,471	1,400	71
0301	62. County Service Area G	3	6	0	6	0	6
0305	63. County Service Area F	952	1,882	0	1,882	0	1,882
0309	64. County Service Area C	114	226	0	226	0	226
0311	65. County Service Area D	96	190	0	190	0	190
7565	66. County School Service	0	0	0	0	0	0
VARIOUS	67. All Other Departments	0	0	0	0	0	0
	68. Unallowable	0	0	0	0	0	0
	69. Non-County Agencies	0	0	0	0	0	0
TOTAL ALL DEPARTMENTS		23,443	46,377	17,081	63,458	17,081	46,377
LESS: Service Dept., No. 1-8		3,071	6,075	0	6,075	0	6,075
TOTAL LESS SERVICE DEPARTMENTS		20,372	40,302	17,081	57,383	17,081	40,302

AUDIT COSTS are the County General audit costs. DIRECT IDENTIFIED is additional costs for departmental and single audits.

SERVICE DEPARTMENT FINANCIAL DATA
(Development of Net Allowable Costs for Allocation)

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EXHIBIT 5A. SUTTER COUNTY COST PLAN SCHEDULE OF SERVICE DEPARTMENT COSTS TO BE ALLOCATED, YEAR ENDED JUNE 30, 2008

	CAO	AUDITOR CONTROLLER	TREASURER TAX COLL	PURCHASING	COUNTY COUNSEL	PERSONNEL	BUILDING MAINTENANCE	CENTRAL SERVICES	TOTALS
	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
Salaries and Benefits	908,525	915,468	579,017	122,265	932,240	459,629	2,060,272	117,803	6,095,219
Services and Supplies	75,958	47,196	33,347	4,862	72,753	157,381	521,236	593,531	1,506,264
Interfund Costs	28,343	337,801	83,866	7,737	11,534	59,301	190,186	10,862	729,630
Intrafund Costs	2,327	18,195	22,693	2,041	3,350	10,273	212,147	20,738	291,764
EXPENDITURES PER LEDGER	1,015,154	1,318,660	718,923	136,905	1,019,876	686,584	2,983,841	742,934	8,622,877
ADD (SUBTRACT):									
Interfund Revenues	0	0	0	0	0	(6,670)	(26,040)	0	(32,710)
Intrafund Revenues	0	0	0	0	(30,213)	(2,085)	0	0	(32,298)
Other Revenues	(3,866)	(2,648)	(218,374)	(326)	(39,520)	(9,248)	(44,260)	(524)	(318,766)
REVENUES PER LEDGER	(3,866)	(2,648)	(218,374)	(326)	(69,733)	(18,003)	(70,300)	(524)	(383,773)
COSTS PER LEDGER	1,011,287	1,316,013	500,549	136,579	950,144	668,581	2,913,541	742,409	8,239,103
ADD (SUBTRACT):									
Other Costs	0	0	56,338	0	0	0	0	0	56,338
Other Costs Allocated*	15,104	10,627	12,742	1,261	12,974	9,563	47,262	8,834	118,369
TOTAL DEPARTMENTAL COST	1,026,392	1,326,640	569,629	137,841	963,118	678,144	2,960,803	751,244	8,413,811
ADJUSTMENTS**									
ADD (SUBTRACT):									
Prior Year Adjustments	(1,520)	(1,432)	(384)	0	(80)	(384)	(464)	0	(4,264)
Other Revenues Not Allowed	0	2,648	0	0	0	0	0	0	2,648
Charges Not Allowed	0	(21,041)	0	0	0	0	0	0	(21,041)
Costs Not Allowed	(400,660)	(118,240)	(247,636)	0	(241,555)	0	0	0	(1,008,090)
TOTAL COSTS NOT ALLOWED	(402,180)	(138,065)	(248,020)	0	(241,635)	(384)	(464)	0	(1,030,747)
TOTAL ALLOWABLE COSTS	624,212	1,188,576	321,609	137,841	721,483	677,760	2,960,339	751,244	7,383,063

*Amounts from the "Other Costs Allocation" Exhibit 4A. allocation schedule.

**Prior year adjustment is reimbursement of Post Retirement Health Benefits. Other Revenues Not Allowed added back from Other Revenues category to reduce unallowable costs. Information Technology charges not allowed are charges attributable to the unallowable function. See Exhibit 5C. for allocation of allowable and unallowable Auditor costs.

EXHIBIT 5B. SERVICE DEPARTMENT COSTS - SUTTER COUNTY ADMINISTRATOR'S OFFICE

June 30, 2008

	100.00%	26.98%	25.09%	8.84%	39.09%
	TOTAL	BUDGET	DEPT	DIRECT	GENERAL
	COSTS		ASSIST	IDENTIFIED	GOV'T
	(\$)	(\$)	(\$)	(\$)	(\$)
Salaries and Benefits	908,525	245,126	227,951	80,273	355,176
Services and Supplies	75,958	20,494	19,058	6,711	29,695
Interfund Costs	28,343	7,647	7,111	2,504	11,080
Intrafund Costs	2,327	628	584	206	910
EXPENDITURES PER LEDGER	1,015,154	273,895	254,704	89,694	396,861
ADD (SUBTRACT):					
Interfund Revenues	0	0	0	0	0
Intrafund Revenues	0	0	0	0	0
Other Revenues	(3,866)	(1,043)	(970)	(342)	(1,511)
REVENUES PER LEDGER	(3,866)	(1,043)	(970)	(342)	(1,511)
COSTS PER LEDGER	1,011,287	272,852	253,734	89,352	395,349
ADD (SUBTRACT):					
Other Costs Allocated	15,104	4,075	3,790	1,335	5,905
TOTAL DEPARTMENTAL COST	1,026,392	276,927	257,524	90,687	401,254
(SUBTRACT):					
Costs Not Allowed	(402,180)	(410)	(381)	(134)	(401,254)
TOTAL ALLOWABLE COSTS	624,212	276,517	257,143	90,553	0

ALLOCATION OF COST TO CAO BASED ON LABOR COST %

	26.98%	25.09%	8.84%	39.09%	100.00%
	BUDGET	DEPT	DIRECT	GENERAL	TOTAL
	PREP	ASSIST	IDENTIFIED	GOV'T	ALLOCATION
	(\$)	(\$)	(\$)	(\$)	(\$)
FIRST ALLOCATION	276,517	257,143	90,553	0	624,212
SECOND ALLOCATION	43,387	40,348	14,208	62,866	160,810

EXHIBIT 5C. SERVICE DEPARTMENT COSTS - AUDITOR-CONTROLLER

June 30, 2008

	100.00%	39.97%	22.11%	21.53%	4.30%	12.08%
	TOTAL	DEPT	PAYROLL	CLAIMS	DIRECT	GEN
	COSTS	ACCOUNTING			IDENTIFIED	GOV'T
	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
Salaries and Benefits	915,468	365,956	202,452	197,135	39,375	110,551
Services and Supplies	47,196	18,866	10,437	10,163	2,030	5,699
Interfund Costs less I.T. Costs	2,657	1,062	588	572	114	321
Direct Identified Interfund I.T. Costs	335,144	149,200	79,366	85,538	0	21,041
Intrafund Costs	18,195	1,848	1,022	14,568	199	558
EXPENDITURES PER LEDGER	1,318,660	536,932	293,864	307,976	41,718	138,170
ADD (SUBTRACT):						
Interfund Revenues	0	0	0	0	0	0
Intrafund Revenues	0	0	0	0	0	0
Other Revenues	(2,648)	0	0	0	0	(2,648)
REVENUES PER LEDGER	(2,648)	0	0	0	0	(2,648)
COSTS PER LEDGER	1,316,013	536,932	293,864	307,976	41,718	135,522
ADD (SUBTRACT):						
Other Costs Allocated	10,627	4,248	2,350	2,289	457	1,283
TOTAL DEPARTMENTAL COST	1,326,640	541,180	296,214	310,265	42,175	136,806
ADD (SUBTRACT):						
Costs Not Allowed	(138,065)	(572)	(317)	(308)	(62)	(136,806)
TOTAL ALLOWABLE COSTS	1,188,575	540,608	295,898	309,956	42,113	(0.0)

ALLOCATION OF COSTS WITH ADMINISTRATIVE CHARGES APPLIED BASED ON LABOR COST %

	39.97%	22.11%	21.53%	4.30%	12.08%	100.00%
	DEPT	PAYROLL	CLAIMS	DIRECT	GENERAL	TOTAL
	ACCT			IDENTIFIED	GOV'T	ALLOC
	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
FIRST ALLOCATION	540,608	295,898	309,956	42,113	(0)	1,188,575
SECOND ALLOCATION	21,529	11,910	11,597	2,316	6,504	53,857

EXHIBIT 5D. SERVICE DEPARTMENT COSTS - TREASURER-TAX COLLECTOR
June 30, 2008

	TOTAL COSTS (\$)
Salaries and Benefits	579,017
Services and Supplies	33,347
Interfund Costs	83,866
Intrafund Costs	<u>22,693</u>
EXPENDITURES PER LEDGER	<u>718,923</u>
ADD (SUBTRACT):	
Interfund Revenues	0
Intrafund Revenues	0
Other Revenues	<u>(218,374)</u>
REVENUES PER LEDGER	<u>(218,374)</u>
COSTS PER LEDGER	500,549
ADD (SUBTRACT):	
Other Costs Allocated	12,742
Other Costs (Bank Charges)	<u>56,338</u>
TOTAL DEPARTMENTAL COSTS	569,629
(SUBTRACT):	
Costs Not Allowed	<u>(248,020)</u>
TOTAL ALLOWABLE COSTS	<u><u>321,609</u></u>

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ALLOCATION OF TREASURER-TAX COLLECTOR COSTS BY FUNCTION

	NUMBER OF WARRANTS PROCESSED	ALLOCATION % OF TOTAL	FIRST ALLOCATION (\$)
County Vendor Warrants	28,492	34.02	109,421
County Payroll Warrants	4,152	4.96	15,945
County Welfare Warrants	6,147	7.34	23,607
School Vendor Warrants	24,949	29.79	95,815
School Payroll Warrants	19,953	23.83	76,628
Election Workers Payroll Wts	50	0.06	192
TOTAL	<u>83,743</u>	<u>100.00</u>	<u>321,609</u>

REALLOCATION OF TREASURER-TAX COLLECTOR COSTS BY FUNCTION

	FIRST ALLOCATION (\$)	ALLOCATION % OF TOTAL	SECOND ALLOCATION (\$)
County Vendor Warrants	109,421	19.22	12,430
County Payroll Warrants	15,945	2.80	1,811
County Welfare Warrants	23,607	4.15	2,682
School Vendor Warrants	95,815	16.83	10,884
School Payroll Warrants	76,628	13.46	8,705
Election Workers Payroll Wts	192	0.03	22
Unallowable General Gov't	<u>247,636</u>	<u>43.50</u>	<u>28,130</u>
TOTAL	<u>569,245</u>	<u>100.00</u>	<u>64,664</u>

EXHIBIT 5E. SERVICE DEPARTMENT COSTS - PURCHASING

June 30, 2008

	100.00%	48.16%	16.14%	16.24%	13.06%	6.40%
	TOTAL	PURCHASE	TELECOMM	FIXED	VEHICLES	DIRECT
	COSTS	ORDERS		ASSETS		IDENTIFIED
	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
Salaries and Benefits	122,265	58,883	19,733	19,860	15,963	7,826
Services and Supplies	4,862	2,341	785	790	635	311
Interfund Costs	7,737	3,726	1,249	1,257	1,010	495
Intrafund Costs	2,041	983	329	332	267	131
EXPENDITURES PER LEDGER	136,905	65,934	22,096	22,238	17,874	8,763
ADD (SUBTRACT):						
Interfund Revenues	0	0	0	0	0	0
Intrafund Revenues	0	0	0	0	0	0
Other Revenues	(326)	(326)	0	0	0	0
REVENUES PER LEDGER	(326)	(326)	0	0	0	0
COSTS PER LEDGER	136,579	65,608	22,096	22,238	17,874	8,763
ADD (SUBTRACT):						
Other Costs	0	0	0	0	0	0
Other Costs Allocated	1,261	607	204	205	165	81
TOTAL DEPARTMENTAL COST	137,841	66,216	22,300	22,443	18,039	8,843
(SUBTRACT):						
Costs Not Allowed	0	0	0	0	0	0
TOTAL ALLOWABLE COSTS	137,841	66,216	22,300	22,443	18,039	8,843

ALLOCATION OF COSTS WITH ADMINISTRATIVE CHARGES APPLIED BASED ON LABOR COST %

	48.16%	16.14%	16.24%	13.06%	6.40%	100.00%
	PURCHASE	TELECOMM	FIXED	VEHICLES	DIRECT	TOTAL
	ORDERS		ASSETS		IDENTIFIED	ALLOC
	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
FIRST ALLOCATION	66,384	22,247	22,390	17,997	8,823	137,841
SECOND ALLOCATION	10,516	3,524	3,547	2,851	1,398	21,835

EXHIBIT 5F. SERVICE DEPARTMENT COSTS - COUNTY COUNSEL

June 30, 2008

	100.00%	76.61%	23.39%
	TOTAL	LEGAL	GENERAL
	COSTS	ASSISTANCE	GOVERNMENT
	(\$)	(\$)	(\$)
Salaries and Benefits	932,240	714,216	218,025
Services and Supplies	72,753	55,738	17,015
Interfund Costs	11,534	8,836	2,697
Intrafund Costs	3,350	2,566	783
EXPENDITURES PER LEDGER	1,019,876	781,356	238,520
ADD (SUBTRACT):			
Interfund Revenues	0	0	0
Intrafund Revenues	(30,213)	(30,213)	0
Other Revenues	(39,520)	(39,520)	0
REVENUES PER LEDGER	(69,733)	(69,733)	0
COSTS PER LEDGER	950,144	711,623	238,520
ADD (SUBTRACT):			
Other Costs	0	0	0
Other Costs Allocated	12,974	9,940	3,034
TOTAL DEPARTMENTAL COST	963,118	721,563	241,555
(SUBTRACT):			
Costs Not Allowed	(241,635)	(80)	(241,555)
TOTAL ALLOWABLE COSTS	721,483	721,483	0

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ALLOCATION OF COSTS WITH ADMINISTRATIVE CHARGES APPLIED BASED ON LABOR COST %

	76.61%	23.39%	100.00%
	LEGAL	GENERAL	TOTAL
	ASSISTANCE	GOVT	ALLOC
	(\$)	(\$)	(\$)
FIRST ALLOCATION	721,483	0	721,483
SECOND ALLOCATION	27,911	8,520	36,431

EXHIBIT 5G. SERVICE DEPARTMENT COSTS - PERSONNEL
June 30, 2008

	TOTAL COSTS (\$)
Salaries and Benefits	459,629
Services and Supplies	157,381
Interfund Costs	59,301
Intrafund Costs	<u>10,273</u>
EXPENDITURES PER LEDGER	<u>686,584</u>
ADD (SUBTRACT):	
Interfund Revenues	(6,670)
Intrafund Revenues	(2,085)
Other Revenues	<u>(9,248)</u>
REVENUES PER LEDGER	<u>(18,003)</u>
COSTS PER LEDGER	668,581
ADD (SUBTRACT):	
Other Costs Allocated	<u>9,563</u>
TOTAL DEPARTMENTAL COST	678,144
(SUBTRACT):	
Costs Not Allowed	<u>(384)</u>
TOTAL ALLOWABLE COSTS	<u><u>677,760</u></u>

EXHIBIT 5H. SERVICE DEPARTMENT COSTS - BUILDING MAINTENANCE

June 30, 2008

	100.00%	11.43%	30.67%	13.00%	44.90%
	TOTAL COSTS	ADMIN	MAINTENANCE	GROUNDS	CUSTODIAL
	(\$)	(\$)	(\$)	(\$)	(\$)
Salaries and Benefits	2,060,272	235,402	631,860	267,885	925,125
Services and Supplies	521,236	0	373,687	33,785	113,764
Interfund Costs	190,186	0	86,857	46,659	56,670
Intrafund Costs	212,147	0	109,705	50,792	51,650
EXPENDITURES PER LEDGER	2,983,841	235,402	1,202,109	399,120	1,147,209
ADD (SUBTRACT):					
Interfund Revenues	(26,040)	0	(24,584)	(1,456)	0
Intrafund Revenues	0	0	0	0	0
Other Revenues	(44,260)	0	(34,267)	(9,994)	0
REVENUES PER LEDGER	(70,300)	0	(58,850)	(11,450)	0
COSTS PER LEDGER	2,913,541	235,402	1,143,259	387,671	1,147,209
ADD (SUBTRACT):					
Other Costs Allocated	47,262	5,400	14,495	6,145	21,222
TOTAL DEPARTMENTAL COST	2,960,803	240,802	1,157,754	393,816	1,168,431
(SUBTRACT):					
Costs Not Allowed	(464)	(53)	(142)	(60)	(208)
TOTAL ALLOWABLE COSTS	2,960,339	240,749	1,157,611	393,756	1,168,223

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ALLOCATION OF COST WITH ADMINISTRATIVE CHARGES APPLIED BASED ON LABOR COST %

	34.62%	14.68%	50.70%	DIRECT IDENTIFIED	TOTAL
	MAINT	GROUNDS	CUSTODIAL	ADMIN	
	(\$)	(\$)	(\$)	(\$)	(\$)
FIRST ALLOCATION	1,214,434	417,847	1,251,420	76,639	2,960,339
SECOND ALLOCATION	49,972	21,186	73,165	9,777	154,099

EXHIBIT 5I. SERVICE DEPARTMENT COSTS - CENTRAL SERVICES

June 30, 2008

	100.00%	80.87%	13.89%	0.00%	5.24%
	TOTAL	MAIL	PRINTING	COPIERS	COPY
	COSTS	SERVICE/ POSTAGE	SERVICE	RENTS/ LEASES	SERVICE
	(\$)	(\$)	(\$)	(\$)	(\$)
Salaries and Benefits	117,803	95,267	16,364	0	6,172
Services and Supplies	593,531	349,408	81,912	160,219	1,992
Interfund Costs	10,862	9,884	440	532	6
Intrafund Costs	20,738	6,214	6,239	6,213	2,072
EXPENDITURES PER LEDGER	742,934	460,773	104,955	166,964	10,241
ADD (SUBTRACT):					
Other Revenues	(524)	0	(64)	0	(460)
REVENUES PER LEDGER	(524)	0	(64)	0	(460)
COSTS PER LEDGER	742,409	460,773	104,892	166,964	9,781
ADD (SUBTRACT):					
Other Costs Allocated	8,834	7,144	1,227	0	463
TOTAL DEPARTMENTAL COSTS	751,244	467,917	106,119	166,964	10,244
(SUBTRACT):					
Costs Not Allowed	0	0	0	0	0
TOTAL ALLOWABLE COSTS	751,244	467,917	106,119	166,964	10,244

ALLOCATION OF COSTS WITH ADMINISTRATIVE CHARGES APPLIED BASED ON LABOR COST %

	80.87%	13.89%	0.00%	5.24%	100.00%
	MAIL SERVICES/ POSTAGE	PRINTING SERVICES	COPIER LEASES	COPY SERVICES	TOTAL ALLOC
	(\$)	(\$)	(\$)	(\$)	(\$)
FIRST ALLOCATION	467,917	106,119	166,964	10,244	751,244
SECOND ALLOCATION	8,983	1,543	0	582	11,108

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ANALYTICAL SCHEDULES

Analysis of Labor Costs

CAO

Auditor-Controller

Treasurer-Tax Collector

Purchasing

County Counsel

Personnel

Building Maintenance

Central Services

Utility Allocation

By Department

By Location

Calculation of Adjusted Expenditures

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EXHIBIT 6A(1). COST PLAN ANALYSIS OF LABOR COSTS, SUTTER COUNTY ADMINISTRATOR, YEAR ENDED JUNE 30, 2008

LABOR COST CENTER ALLOCATION BASED ON TIME STUDIES

EMPLOYEE NAME	TITLE	SALARY		BUDGET		DEPARTMENTAL		DIRECT		GENERAL		ADMINISTRATION		TOTAL	
		BASE (\$)	%	PREPARATION (\$)	%	ASSISTANCE (\$)	%	IDENTIFIED (\$)	%	GOVERNMENT (\$)	%	ADMINISTRATION (\$)	%	TOTAL (\$)	
1. Larry T. Combs	County Administrative Officer	184,958		6	11,406	12	22,966	13	23,428	37	68,434	32	58,724	100	184,958
2. Curtis R. Coad	Assistant County Admin Officer	44,270		17	7,463	2	1,012	1	632	49	21,566	31	13,597	100	44,270
3. Stephanie J. Larsen	Assistant County Admin Officer	59,574		17	10,128	18	10,525	3	1,787	10	6,057	52	31,078	100	59,574
4. Barbara Kinnison	Deputy County Admin Officer	105,343		24	25,546	21	21,771	0	0	26	27,740	29	30,286	100	105,343
5. Shawne Corley/Rising	Principal Analyst	90,427		32	29,238	32	29,012	0	0	9	8,063	27	24,114	100	90,427
6. Charles Smith	Public Information Officer	27,636		0	0	0	0	0	0	0	0	100	27,636	100	27,636
7. Sandra Morrish	Administrative Assistant	52,540		4	2,014	14	7,312	0	0	6	3,109	76	40,105	100	52,540
8. Jaime Veglia	Administrative Analyst I	52,791		23	11,922	2	792	15	7,919	22	11,570	39	20,589	100	52,791
9. Shalena Candler-Desmond	Office Assistant III	4,159		0	0	0	0	0	0	0	0	100	4,159	100	4,159
10. Jessica Sumait	Executive Secretary I-C	39,965		14	5,395	6	2,498	0	0	7	2,864	73	29,208	100	39,965
TOTAL LABOR COST BASE		661,663	N/A	103,111	N/A	95,886	N/A	33,766	N/A	149,403	N/A	279,496	N/A	661,663	
LABOR COST BASE %		100.00	N/A	15.58	N/A	14.49	N/A	5.10	N/A	22.58	N/A	42.24	N/A	100.00	

DISTRIBUTION OF COSTS WITH ADMINISTRATIVE CHARGES BASED ON LABOR COST %

	26.98%	25.09%	8.84%	39.09%	100.00%
	BUDGET	DEPT	DIRECT	GENERAL	TOTAL
	PREP	ASSIST	IDENTIFIED	GOV'T*	ALLOC
	(\$)	(\$)	(\$)	(\$)	(\$)
	103,111	95,886	33,766	149,403	382,166
ADMINISTRATION COSTS	75,410	70,126	24,695	109,265	279,496
TOTAL LABOR COSTS	178,521	166,013	58,461	258,668	661,663

* Indicates that 39.09 % of CAO costs are not eligible for allocation to other County departments.

EXHIBIT 6A(2). ANALYSIS OF LABOR COSTS, SUTTER COUNTY AUDITOR-CONTROLLER, YEAR ENDED JUNE 30, 2008

LABOR COST CENTER ALLOCATION BASED ON TIME STUDIES

EMPLOYEE NAME	TITLE	SALARY BASE (\$)	DEPARTMENTAL ACCOUNTING						PAYROLL		CLAIMS		DIRECT IDENTIFIED		ADMINISTRATION		GENERAL GOVERNMENT*		TOTAL	
			BUDGETING % (\$)	COST PLAN % (\$)	ACCOUNTING % (\$)	PAYROLL % (\$)	CLAIMS % (\$)	DIRECT IDENTIFIED % (\$)	ADMINISTRATION % (\$)	GENERAL GOVERNMENT* % (\$)	TOTAL % (\$)									
1. Robert E. Stark	Auditor-Controller	118,816	0.0	0	0.0	0	0.0	0	0.0	0	0.0	0	100.0	118,816	0.0	0	100	118,816		
2. Ronda G. Putman	Asst. Auditor-Controller	87,694	0.0	0	1.0	877	85.0	74,540	0.0	0	6.0	5,262	8.0	7,016	0.0	0	100	87,694		
3. John Beaver	Acctg Systems Analyst	59,372	0.0	0	0.0	0	2.0	1,187	0.0	0	0.0	0	5.0	2,969	93.0	55,216	100	59,372		
4. Melinda Aure-Catbagan	Accountant II	45,425	0.0	0	0.0	0	100.0	45,425	0.0	0	0.0	0	0.0	0	0.0	0	100	45,425		
5. Marisa Ford	Accountant II	44,669	0.0	0	0.0	0	73.0	32,608	0.0	0	27.0	12,061	0.0	0	0.0	0	100	44,669		
6. Bonnie Briscoe	Accountant I	32,568	1.0	326	12.0	3,908	74.0	24,100	0.0	0	9.0	2,931	2.0	651	2.0	651	100	32,568		
7. Curtis Hutchins	Account Clerk III	36,489	0.0	0	0.0	0	0.0	0	0.0	0	100.0	36,489	0.0	0	0.0	0	100	36,489		
8. Julie Johnson	Account Clerk III	36,489	0.0	0	0.0	0	0.0	0	0.0	0	100.0	36,489	0.0	0	0.0	0	100	36,489		
9. Maisha Bullock	Account Clerk III	30,954	0.0	0	0.0	0	0.0	0	0.0	0	95.0	29,406	0.0	0	5.0	1,548	100	30,954		
10. Judith Chiaroni	Accountant II	48,019	0.0	0	0.0	0	0.0	0	100.0	48,019	0.0	0	0.0	0	0.0	0	100	48,019		
11. Monica Tejada	Accountant II	44,694	0.0	0	0.0	0	0.0	0	100.0	44,694	0.0	0	0.0	0	0.0	0	100	44,694		
12. Joy Hopking	Account Clerk III	12,627	0.0	0	0.0	0	0.0	0	100.0	12,627	0.0	0	0.0	0	0.0	0	100	12,627		
13. Leah Knovalin	Secretary	29,541	0.0	0	0.0	0	24.0	7,090	0.0	0	0.0	0	76.0	22,451	0.0	0	100	29,541		
TOTAL LABOR COST BASE		627,359	N/A	326	N/A	4,785	N/A	184,951	N/A	105,341	N/A	102,384	N/A	20,253	N/A	151,903	N/A	57,415	N/A	627,359
LABOR COST BASE %		100.00	N/A	0.05	N/A	0.76	N/A	29.48	N/A	16.79	N/A	16.32	N/A	3.23	N/A	24.21	N/A	9.15	N/A	100.0

6A.2

ELECTIONS 2007-08 DIRECT ID PAYROLL**	ALLOC %		% TO BE				DIRECT IDENTIFIED
	TOTAL # WTS	# PERIODS	# EES	%	ALLOC	PAYROLL	
ALL PAYROLL WTS	26,783	26	1,030	99.81%	16.76	105,144.90	20,253
ELECTIONS	50	26	2	0.19%	0.03		196
TOTAL	26,833	N/A	1,032	100.00%	16.79	105,144.90	20,450

MODIFIED DISTRIBUTION OF COSTS BASED ON LABOR COST % AND ELECTIONS PAYROLL

DEPT	PAYROLL	CLAIMS	DIRECT IDENTIFIED	ADMIN	GENERAL	TOTAL	
ACCTNG	30.30%	16.76%	16.32%	3.26%	24.21%	9.15%	100.00%
	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
	190,062	105,145	102,384	20,450	151,903	57,415	627,359

**THIS SCHEDULE DISTRIBUTES THE DIRECT IDENTIFIED ELECTIONS PAYROLL COSTS THAT WERE INCLUDED IN PAYROLL COSTS

DISTRIBUTION OF COSTS WITH ADMINISTRATIVE CHARGES BASED ON LABOR COST %

ACCT	PAYROLL	CLAIMS	DIRECT IDENTIFIED	GENERAL GOV'T*	TOTAL ALLOC	
	39.97%	22.11%	21.53%	4.30%	12.08%	100.00%
	(\$)	(\$)	(\$)	(\$)	(\$)	
ADMINISTRATION COSTS	60,723	33,593	32,711	6,533	151,903	
TOTAL LABOR COSTS	250,785	138,738	135,094	26,983	75,759	627,359

* Indicates that 12.08% of Auditor-Controller cost is not eligible for allocation to other County departments.

EXHIBIT 6A(3). COST PLAN ANALYSIS OF LABOR COSTS, SUTTER COUNTY TREASURER TAX COLLECTOR, YEAR ENDED JUNE 30, 2008

6A(3)

		LABOR COST CENTER ALLOCATION BASED ON TIME STUDIES									
		SALARY		TREASURY		TAXES*		ADMIN		TOTAL	
EMPLOYEE NAME	TITLE	BASE (\$)	%	(\$)	%	(\$)	%	(\$)	%	(\$)	
1.	Jim Stevens	Treasurer-Tax Collector	108,692	69	74,726	8	9,058	23	24,909	77	83,783
2.	Tanya Martin	Asst. Treasurer-Tax Collector	79,931	11	8,792	2	1,199	88	69,939	13	9,991
3.	Lorena Adame	Treasurer-Collector Deputy II	40,531	59	23,879	41	16,651	0	0	100	40,531
4.	Lisa Berry	Treasurer-Collector Deputy II	21,401	28	5,969	72	15,433	0	0	100	21,401
5.	Merideth Damron	Treasurer-Collector Deputy II	22,464	6	1,348	94	21,116	0	0	100	22,464
6.	Christina Hernandez	Treasurer-Collector Deputy II	39,809	4	1,460	96	38,349	0	0	100	39,809
7.	Lisa Parks	Treasurer-Collector Deputy II	32,592	7	2,222	93	30,370	0	0	100	32,592
8.	Maria Terry	Treasurer-Collector Deputy II	31,470	10	3,095	90	28,376	0	0	100	31,470
9.	Jessica Stowe	Treasurer-Collector Deputy Extra Hire	7,043	10	687	90	6,356	0	0	100	7,043
TOTAL LABOR COST BASE		383,933	N/A	122,177	N/A	166,908	N/A	94,848	N/A	383,933	
LABOR COST BASE %		100.00	N/A	31.82	N/A	43.47	N/A	24.70	N/A	100.00	

* Indicates that 43.47% of Treasurer-Tax Collector cost is not eligible for allocation to other County departments.

EXHIBIT 6A(4). COST PLAN ANALYSIS OF ESTIMATED LABOR COSTS, SUTTER COUNTY PURCHASING, YEAR ENDED JUNE 30, 2008

LABOR COST CENTER ALLOCATION BASED ON TIME STUDIES

EMPLOYEE NAME	TITLE	SALARY BASE		PURCHASING		TELECOMM		FIXED ASSETS		VEHICLES		DIRECT IDENTIFIED		ADMINISTRATION		TOTALS		
		(\$)	%	(\$)	%	(\$)	%	(\$)	%	(\$)	%	(\$)	%	(\$)	%	(\$)	%	
1. Robert Starr	Director General Services	27,583	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	100.00	27,583	100.00	27,583
2. Ray Hogan	Fleet Supervisor	227	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	100.00	227	100.00	227
3. Linda Mulhall	Buyer	37,817	36.42	13,773	12.80	4,839	16.95	6,409	13.62	5,151	6.68	2,525	13.54	5,121	100.00	37,817	100.00	37,817
4. Kristin Erwin	Office Assistant	12,896	39.58	5,105	11.71	1,510	0.00	0	0.00	0	0.00	0	48.71	6,281	100.00	12,896	100.00	12,896
5. Joy Roberts	Office Assistant-Extra Hire	3,144	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	100.00	3,144	100.00	3,144	100.00	3,144
6. Kathleen Stentzel	Office Assistant-Extra Hire	423	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	100.00	423	100.00	423	100.00	423
7. Michelle Jenkins	Office Assistant-Extra Hire	495	24.90	123	3.80	19	0.00	0	0.00	0	0.00	0	71.30	353	100.00	495	100.00	495
TOTAL LABOR COST BASE		82,585	N/A	19,001	N/A	6,368	N/A	6,409	N/A	5,151	N/A	2,525	N/A	43,132	N/A	82,585	N/A	82,585
LABOR COST BASE %		100.00	N/A	23.01	N/A	7.71	N/A	7.76	N/A	6.24	N/A	3.06	N/A	52.23	N/A	100.00	N/A	100.00

DISTRIBUTION OF COSTS WITH ADMINISTRATIVE CHARGES BASED ON LABOR COST %

	48.16%	16.14%	16.24%	13.06%	6.40%	100.00%
	PURCHASE	TELECOMM	FIXED	VEHICLES	DIRECT	TOTAL
	ORDERS		ASSETS		IDENTIFIED	ALLOC
	(\$)	(\$)	(\$)	(\$)	(\$)	(\$)
	19,001	6,368	6,409	5,151	2,525	39,453
ADMINISTRATION COSTS	20,773	6,961	7,006	5,631	2,761	43,132
TOTAL LABOR COSTS	39,773	13,329	13,415	10,782	5,286	82,585

EXHIBIT 6A(5) ANALYSIS OF LABOR COSTS, SUTTER COUNTY COUNTY COUNSEL FOR THE YEAR ENDED JUNE 30, 2008

LABOR COST CENTER ALLOCATION BASED ON RECORDED TIME

EMPLOYEE/TITLE	SALARY	AG COMMISSION		AIRPORT		ANIMAL CNTRL		ASSESSOR		AUDITOR		BOARD CLERK		CAO		CENTRAL SRVCS		CHILD/FAM 1ST	
	BASE	2601		3200	2701	26		1203		1201		1105		1102	1924		5100		
	(\$)	%	(\$)	%	(\$)	%	(\$)	%	(\$)	%	(\$)	%	(\$)	%	(\$)	%	(\$)	%	(\$)
1. Ronald S. Erickson County Counsel	170,927	0.02	28	0.00	0	0.00	0	1.17	1,994	0.00	0	0.04	71	23.04	39,384	0.00	0	0.02	28
2. Robert Muller Asst. Co. Counsel	118,381	3.11	3,680	0.00	0	0.00	0	0.03	39	0.08	99	0.00	0	6.60	7,813	0.00	0	0.00	0
3. Janet Bender Dep. Co. Counsel III	97,350	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	4.12	4,008	0.00	0	0.34	333
4. Richard Stout Dep. Co. Counsel III	84,910	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.42	354	0.00	0	0.00	0
5. James Scanlon Prof/Spec Svcs	17,425	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
6. William Vanasek Dep. Co. Counsel IV	89,511	0.00	0	0.80	716	1.57	1,402	0.00	0	0.00	0	0.00	0	2.75	2,462	0.17	149	0.00	0
7. Carolyn J. Smith Administrative Asst.	65,624	0.52	342	0.13	87	0.26	171	0.20	131	0.01	9	0.01	5	6.15	4,039	0.03	18	0.06	39
8. Kathleen Silva Legal Secretary II-C	24,205	0.52	126	0.13	32	0.26	63	0.20	48	0.01	3	0.01	2	6.15	1,490	0.03	7	0.06	14
TOTAL LABOR COST BASE	668,332	N/A	4,176	N/A	836	N/A	1,637	N/A	2,213	N/A	111	N/A	77	N/A	59,549	N/A	174	N/A	415
LABOR COST BASE %	100.00	N/A	0.62	N/A	0.13	N/A	0.24	N/A	0.33	N/A	0.02	N/A	0.01	N/A	8.91	N/A	0.03	N/A	0.06

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DISTRIBUTION OF COSTS WITH ADMINISTRATIVE CHARGES BASED ON LABOR COST

	76.61%	23.39%	100.00%
	LEGAL	GENERAL	TOTAL
	ASSIST	GOV'T*	ALLOC
	(\$)	(\$)	(\$)
	392,211	119,728	511,939
ADMINISTRATION COSTS	119,817	36,576	156,393
TOTAL LABOR COSTS	512,028	156,304	668,332

*Contract attorney wages paid through accounts payable.

**Indicates that 23.39% of County Counsel time is not allocable to other county departments.

EXHIBIT 6A(5) ANALYSIS OF LABOR COSTS, SUTTER COUNTY COUNTY COUNSEL FOR THE YEAR ENDED JUNE 30, 2008

LABOR COST CENTER ALLOCATION BASED ON RECORDED TIME

EMPLOYEE/TITLE	SALARY	CHILD SUP SRVS	CO CLERK	COMM SVCS	COURTS	DA	ELECTIONS	EMERGCY SRVS	ENVIRON	HEALTH							
	BASE	2108	2710	2701 21	5000	2125	1502	2401	2701 25								
	(\$)	%	(\$)	%	(\$)	%	(\$)	%	(\$)	%	(\$)	%	(\$)	%	(\$)	%	(\$)
Ronald S. Erickson County Counsel	170,927	0.00	0	1.67	2,849	0.76	1,296	0.00	0	0.26	442	1.90	3,248	0.36	612	0.08	142
Robert Muller Asst. Co. Counsel	118,381	0.00	0	0.00	0	0.08	99	0.29	345	0.06	69	0.00	0	0.00	0	0.00	0
Janet Bender Dep. Co. Counsel III	97,350	0.00	0	0.00	0	1.43	1,387	0.00	0	0.00	0	0.00	0	0.03	24	0.00	0
Richard Stout Dep. Co. Counsel III	84,910	0.25	212	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
James Scanlon Prof/Spec Srvs	17,425	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
William Vanasek Dep. Co. Counsel IV	89,511	0.00	0	0.00	0	2.85	2,551	0.00	0	0.00	0	0.00	0	0.46	410	0.58	522
Carolyn J. Smith Administrative Asst.	65,624	0.04	27	0.28	182	0.85	560	0.05	32	0.05	35	0.32	208	0.14	92	0.11	73
Kathleen Silva Legal Secretary II-C	24,205	0.04	10	0.28	67	0.85	206	0.05	12	0.05	13	0.32	77	0.14	34	0.11	27
TOTAL LABOR COST BASE	668,332	N/A	250	N/A	3,098	N/A	6,099	N/A	389	N/A	558	N/A	3,532	N/A	1,173	N/A	764
LABOR COST BASE %	100.00	N/A	0.04	N/A	0.46	N/A	0.91	N/A	0.06	N/A	0.08	N/A	0.53	N/A	0.18	N/A	0.11

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EXHIBIT 6A(5) ANALYSIS OF LABOR COSTS, SUTTER COUNTY COUNTY COUNSEL FOR THE YEAR ENDED JUNE 30, 2008

LABOR COST CENTER ALLOCATION BASED ON RECORDED TIME

EMPLOYEE/TITLE	SALARY	FIRE SERVS		GRAND JURY		HEALTH		HUMAN SVCS		IHSS		INFO TECH		LIABILITY ISF		LIBRARY	
	BASE (\$)	%	(\$)	%	(\$)	%	(\$)	%	(\$)	%	(\$)	%	(\$)	%	(\$)	%	(\$)
Ronald S. Erickson County Counsel	170,927	0.02	28	0.00	0	0.17	285	0.39	669	0.56	954	0.00	0	0.38	641	0.03	57
Robert Muller Asst. Co. Counsel	118,381	0.00	0	0.00	0	0.08	99	0.00	0	8.17	9,668	0.00	0	1.33	1,578	0.00	0
Janet Bender Dep. Co. Counsel III	97,350	0.00	0	0.00	0	2.52	2,450	0.00	0	0.00	0	0.20	195	0.28	268	0.00	0
Richard Stout Dep. Co. Counsel III	84,910	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
James Scanlon Prof/Spec Svcs	17,425	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
William Vanasek Dep. Co. Counsel IV	89,511	0.45	403	0.00	0	0.17	149	1.46	1,305	0.05	45	0.42	373	0.00	0	0.00	0
Carolyn J. Smith Administrative Asst.	65,624	0.08	51	0.00	0	0.49	321	0.31	202	1.46	960	0.10	67	0.33	217	0.01	4
Kathleen Silva Legal Secretary II-C	24,205	0.08	19	0.00	0	0.49	118	0.31	75	1.46	354	0.10	25	0.33	80	0.01	1
TOTAL LABOR COST BASE	668,332	N/A	501	N/A	0	N/A	3,422	N/A	2,252	N/A	11,981	N/A	660	N/A	2,784	N/A	62
LABOR COST BASE %	100.00	N/A	0.07	N/A	0.00	N/A	0.51	N/A	0.34	N/A	1.79	N/A	0.10	N/A	0.42	N/A	0.01

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EXHIBIT 6A(5) ANALYSIS OF LABOR COSTS, SUTTER COUNTY COUNTY COUNSEL FOR THE YEAR ENDED JUNE 30, 2008

LABOR COST CENTER ALLOCATION BASED ON RECORDED TIME

EMPLOYEE/TITLE	SALARY	MEASURE M		MENTAL HEALTH		MUSEUM		PERSONNEL		PLANNING		PROBATION		PUBLIC GUARDIAN		PUBLIC WORKS		PURCHASING	
	BASE (\$)	2701-28 %	3447 (\$)	4102 %	513 (\$)	7201 %	0 (\$)	1401 %	3,746 (\$)	2701 23 %	4,088 (\$)	2304 %	142 (\$)	2709 %	0 (\$)	1920 %	5,213 (\$)	1205 %	0 (\$)
Ronald S. Erickson County Counsel	170,927	2.02	3,447	0.30	513	0.00	0	2.19	3,746	2.39	4,088	0.08	142	0.00	0	3.05	5,213	0.00	0
Robert Muller Asst. Co. Counsel	118,381	0.00	0	2.03	2,397	0.00	0	14.28	16,899	0.17	197	0.13	158	0.00	0	1.00	1,184	0.00	0
Janet Bender Dep. Co. Counsel III	97,350	2.80	2,726	0.22	211	0.18	170	0.00	0	17.43	16,963	0.08	81	0.41	398	4.84	4,713	0.00	0
Richard Stout Dep. Co. Counsel III	84,910	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.50	425	0.00	0	0.00	0	0.00	0
James Scanlon Prof/Spec Svcs	17,425	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0
William Vanasek Dep. Co. Counsel IV	89,511	0.58	522	13.94	12,479	0.00	0	0.03	22	0.50	448	0.63	559	14.40	12,890	26.87	24,049	0.00	0
Carolyn J. Smith Administrative Asst.	65,624	0.90	591	2.75	1,803	0.03	19	2.75	1,804	3.41	2,240	0.24	156	2.47	1,620	5.96	3,911	0.00	0
Kathleen Silva Legal Secretary II-C	24,205	0.90	218	2.75	665	0.03	7	2.75	665	3.41	826	0.24	57	2.47	597	5.96	1,443	0.00	0
TOTAL LABOR COST BASE	668,332	N/A	7,503	N/A	18,068	N/A	197	N/A	23,136	N/A	24,763	N/A	1,579	N/A	15,504	N/A	40,513	N/A	0
LABOR COST BASE %	100.00	N/A	1.12	N/A	2.70	N/A	0.03	N/A	3.46	N/A	3.71	N/A	0.24	N/A	2.32	N/A	6.06	N/A	0.00

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EXHIBIT 6A(5) ANALYSIS OF LABOR COSTS, SUTTER COUNTY COUNTY COUNSEL FOR THE YEAR ENDED JUNE 30, 2008

LABOR COST CENTER ALLOCATION BASED ON RECORDED TIME

EMPLOYEE/TITLE	SALARY	SHERIFF		TREASURER		WELFARE		WELFARE A/CPS		SUTTER CEMETERY		FRAQMD		GILSIZER		LAFCO	
	BASE (\$)	%	(\$)	%	(\$)	%	(\$)	%	(\$)	%	(\$)	%	(\$)	%	(\$)	%	(\$)
Ronald S. Erickson County Counsel	170,927	0.36	612	0.23	385	0.29	499	0.04	71	0.00	0	0.12	199	0.18	313	0.29	499
Robert Muller Asst. Co. Counsel	118,381	13.83	16,376	3.08	3,650	0.00	0	0.08	99	0.00	0	0.00	0	0.00	0	0.00	0
Janet Bender Dep. Co. Counsel III	97,350	0.17	162	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	1.78	1,728
Richard Stout Dep. Co. Counsel III	84,910	0.00	0	0.00	0	2.67	2,264	69.67	59,154	0.00	0	0.00	0	0.00	0	0.00	0
James Scanlon Prof/Spec Svcs	17,425	0.00	0	0.00	0	25.00	4,356	75.00	13,069	0.00	0	0.00	0	0.00	0	0.00	0
William Vanasek Dep. Co. Counsel IV	89,511	1.54	1,380	2.33	2,089	0.33	298	1.45	1,298	0.00	0	8.27	7,400	5.40	4,834	0.00	0
Carolyn J. Smith Administrative Asst.	65,624	2.65	1,739	0.94	617	4.72	3,094	24.37	15,995	0.00	0	1.40	917	0.93	611	0.34	226
Kathleen Silva Legal Secretary II-C	24,205	2.65	641	0.94	228	4.72	1,141	24.37	5,900	0.00	0	1.40	338	0.93	225	0.34	83
TOTAL LABOR COST BASE	668,332	N/A	20,911	N/A	6,968	N/A	11,653	N/A	95,585	N/A	0	N/A	8,854	N/A	5,983	N/A	2,536
LABOR COST BASE %	100.00	N/A	3.13	N/A	1.04	N/A	1.74	N/A	14.30	N/A	0.00	N/A	1.32	N/A	0.90	N/A	0.38

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EXHIBIT 6A(5) ANALYSIS OF LABOR COSTS, SUTTER COUNTY COUNTY COUNSEL FOR THE YEAR ENDED JUNE 30, 2008

LABOR COST CENTER ALLOCATION BASED ON RECORDED TIME

EMPLOYEE/TITLE	SALARY	N. VAL	BEH	HLTH	SEQ.	PSYCHIATRIC	SUT	CO	RESC	CONSV	SUT	COM	SERVS	DIST	TOTAL		ADMINISTRATION	GEN GOV'T**	NET		
	BASE (\$)	NON-COUNTY %	NON-COUNTY (\$)	NON-COUNTY %	NON-COUNTY (\$)	NON-COUNTY %	NON-COUNTY (\$)	NON-COUNTY %	NON-COUNTY (\$)	NON-COUNTY %	NON-COUNTY (\$)	NON-COUNTY %	NON-COUNTY (\$)	NON-COUNTY %	LEGAL ASSISTANCE (\$)	LEGAL ASSISTANCE %	(\$)	UNALLOWABLE %	UNALLOWABLE (\$)	TOTALS %	TOTALS (\$)
Ronald S. Erickson County Counsel	170,927	0.00	0	0.00	0	0.01	14	0.11	185	42.51	72,658	46.73	79,880	10.76	18,389	100.00	170,927				
Robert Muller Asst. Co. Counsel	118,381	0.00	0	0.00	0	0.00	0	0.00	0	54.44	64,448	8.13	9,628	37.43	44,304	100.00	118,381				
Janet Bender Dep. Co. Counsel III	97,350	0.08	81	0.08	81	0.00	0	0.00	0	36.96	35,979	41.25	40,157	21.79	21,214	100.00	97,350				
Richard Stout Dep. Co. Counsel III	84,910	0.00	0	0.00	0	0.00	0	0.00	0	73.50	62,409	1.50	1,274	25.00	21,227	100.00	84,910				
James Scanlon Prof/Spec Srvs	17,425	0.00	0	0.00	0	0.00	0	0.00	0	100.00	17,425	0.00	0	0.00	0	100.00	17,425				
William Vanasek Dep. Co. Counsel IV	89,511	0.96	858	0.33	291	0.00	0	0.00	0	89.27	79,903	10.38	9,287	0.36	321	100.00	89,511				
Carolyn J. Smith Administrative Asst.	65,624	0.17	114	0.07	45	0.00	1	0.02	12	66.11	43,386	18.00	11,811	15.89	10,427	100.00	65,624				
Kathleen Silva Legal Secretary II-C	24,205	0.17	42	0.07	16	0.00	0	0.02	4	66.11	16,003	18.00	4,357	15.89	3,846	100.00	24,205				
TOTAL LABOR COST BASE	668,332	N/A	1,095	N/A	433	N/A	15	N/A	201	N/A	392,211	N/A	156,393	N/A	119,728	N/A	668,332				
LABOR COST BASE %	100.00	N/A	0.16	N/A	0.06	N/A	0.00	N/A	0.03	N/A	58.69	N/A	23.40	N/A	17.91	N/A	100.00				

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EXHIBIT 6A(6). COST PLAN ANALYSIS OF LABOR COSTS, SUTTER COUNTY PERSONNEL, YEAR ENDED JUNE 30, 2008

6A.6

		LABOR COST CENTER ALLOCATION BASED ON TIME STUDIES					
		SALARY		PERSONNEL		TOTAL	
EMPLOYEE NAME	TITLE	(\$)	%	(\$)	%	(\$)	
1.	Mary Lynn Carlton	Personnel Director	18,920	79	15,010	79	15,010
2.	Patricia A. Leland	Personnel Analyst III	78,636	100	78,636	100	78,636
3.	Pasqua M Halter	Personnel Analyst II	35,468	100	35,468	100	35,468
4.	Margaret M. Fraumeni	Personnel Assistant	41,030	100	41,030	100	41,030
5.	Christine N. Gibson	Personnel Assistant	43,027	98	42,274	98	42,274
6.	Kristen D. Graham	Personnel Assistant	35,972	100	35,972	100	35,972
7.	Beverly E. Miller	Personnel Assistant	2,986	100	2,986	100	2,986
8.	Rochelle Haro	Personnel Assistant EH	3,807	100	3,807	100	3,807
9.	Kelly Otis	Office Assistant II-C	28,172	100	28,172	100	28,172
10.	Virginia L. Perry	Office Assistant II-C	19,301	100	19,301	100	19,301
11.	Joy Roberts	Office Assistant II-EH	1,274	100	1,274	100	1,274
TOTAL LABOR COST BASE			308,595	N/A	303,932	N/A	303,932
LABOR COST BASE %			100.00	N/A	98.49	N/A	98.49

LABOR COST CENTER ALLOCATION BASED ON TIME STUDIES

EMPLOYEE NAME	SALARY 2007-2008 (\$)	ADMINISTRATIVE MAINTENANCE (\$)	GROUNDS (\$)	CUSTODIAL (\$)	DIRECT SALARY (\$)	TOTAL (\$)
1. Donald Allen	53,790	0	53,790	0	0	53,790
2. Diana Black	12,070	0	0	0	12,070	12,070
3. Roy Blair	49,408	0	49,408	0	0	49,408
4. Alfred Chavez	30,549	0	0	0	30,549	30,549
5. Melvin Coles Jr.	35,249	0	0	0	35,249	35,249
6. Delena M Dexter	18,580	0	0	0	18,580	18,580
7. Michael Dragoo	32,839	0	0	0	32,839	32,839
8. Adrian Esquivel	31,086	0	0	0	31,086	31,086
9. Devin Glover	32,839	0	0	0	32,839	32,839
10. Bonnie Griggs	32,839	0	0	0	32,839	32,839
11. Margaret Gunderson	30,929	30,929	0	0	0	30,929
12. Benjamin Harper	52,028	0	52,028	0	0	52,028
13. Jeffrey Lane	42,271	0	0	42,271	0	42,271
14. Peter Littlefield	50,089	0	50,089	0	0	50,089
15. Earl Lund	32,992	0	0	0	32,992	32,992
16. Gudelia Marin	31,177	0	0	0	31,177	31,177
17. Marlene Huffman	25,773	0	0	0	25,773	25,773
18. Josefina Medina	27,069	0	0	0	27,069	27,069
19. Maria Medina	24,300	0	0	0	24,300	24,300
20. Isaias Mercado	32,839	0	0	0	32,839	32,839
21. Lance Moores	18,886	0	18,886	0	0	18,886
22. Danny Parks	58,109	0	58,109	0	0	58,109
23. Brenda Prince	29,147	0	0	0	29,147	29,147
24. Armando Quintana	31,086	0	0	0	31,086	31,086
25. Manjit Rai	44,882	0	44,882	0	0	44,882
26. Andrew Ramirez	42,522	0	0	0	42,522	42,522
27. Joe Ramos	30,348	0	0	0	30,348	30,348
28. Hector Romero	37,458	0	0	37,458	0	37,458
29. Rosendo Sanchez	35,297	0	0	35,297	0	35,297
30. Forrest Southard	57,606	57,606	0	0	0	57,606
31. Robert Starr	47,168	0	0	0	47,168	47,168
32. John Stenzel	33,134	0	0	33,134	0	33,134
33. Kenneth Weldin	37,056	0	37,056	0	0	37,056
34. Alcalá Lopez	6,269	0	0	6,269	0	6,269
TOTAL LABOR COST BASE	1,187,686	88,535	364,249	154,428	533,307	1,187,686
LABOR COST BASE %	100.00	7.45	30.67	13.00	44.90	100.00

DISTRIBUTION OF COSTS WITH ADMINISTRATIVE CHARGES BASED ON LABOR COST %

	34.62% MAINTENANCE (\$)	14.68% GROUNDS (\$)	50.70% CUSTODIAL (\$)	100.00% TOTAL ALLOC (\$)
	364,249	154,428	533,307	1,051,984
ADMINISTRATION COSTS	46,987	19,921	68,795	135,702
TOTAL LABOR COSTS	411,236	174,348	602,102	1,187,686

EXHIBIT 6A(8). COST PLAN ANALYSIS OF LABOR COSTS, SUTTER COUNTY CENTRAL SERVICES, YEAR ENDED JUNE 30, 2008

LABOR COST CENTER ALLOCATION BASED ON TIME STUDIES

EMPLOYEE NAME	TITLE	SALARY		MAIL		PRINTING		COPIER		COPYING		ADMINISTRATION		TOTAL	
		BASE		SERVICE				RENTALS		SERVICES					
		(\$)	%	(\$)	%	(\$)	%	(\$)	%	(\$)	%	(\$)	%	(\$)	%
1. Ray Hogan	Director Central Services	2,907	83	2,423	11	325	0	0	5	158	0	0	100	2,907	
2. Robert Starr	Director General Services	391	87	339	10	38	0	0	3	13	0	0	100	391	
3. David Marquette	Central Services Assistant II	33,077	41	13,599	26	8,540	0	0	10	3,186	23	7,752	100	33,077	
4. Royal Salladin III	Central Services Assistant I	35,475	100	35,475	0	0	0	0	0	0	0	0	100	35,475	
TOTAL LABOR COST BASE		71,849	N/A	51,835	N/A	8,904	N/A	0	N/A	3,358	N/A	7,752	N/A	71,849	
LABOR COST BASE %		100.00	N/A	72.14	N/A	12.39	N/A	0.00	N/A	4.67	N/A	10.79	N/A	100.00	

DISTRIBUTION OF COSTS WITH ADMINISTRATIVE CHARGES BASED ON LABOR COST %

	80.87%	13.89%	0.00%	5.24%	100.00%
	MAIL	PRINTING	COPIER	COPYING	TOTAL
	SERVICE		RENTALS	SERVICES	ALLOC
	(\$)	(\$)	(\$)		(\$)
	51,835	8,904	0	3,358	64,097
ADMINISTRATION COSTS	6,269	1,077	0	406	7,752
TOTAL LABOR COSTS	58,104	9,981	0	3,764	71,849

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**Exhibit 6C. Sutter County, Calculation of Adjusted
Expenditures**

begins on page 6B.2

EXHIBIT 6B. SUTTER COUNTY, CALCULATION OF ADJUSTED EXPENDITURES, YEAR ENDED JUNE 30, 2008

DEPT. NO.	DEPARTMENT NAME	GROSS TOTAL EXPENDITURES (\$)	LESS FIXED ASSETS (\$)	LESS OTHER CHARGES (\$)	LESS PROF & SPEC SRVS (\$)	ALLOCATION BASE ADJUSTED EXPENDITURES (\$)
1102	1. County Administrator	1,012,827	0	28,343	21,500	962,984
1201	2. Auditor-Controller	1,300,467	0	337,801	12,288	950,378
1202	3. Treasurer-Tax Collector	696,230	0	83,866	0	612,364
1205	4. Purchasing	134,865	0	7,738	0	127,127
1301	5. County Counsel	1,032,991	0	11,534	52,026	969,431
1401	6. Personnel	676,309	0	59,301	65,059	551,949
1700	7. Building Maintenance	3,180,325	23,562	190,184	33,106	2,933,473
1924	8. Central Services	722,200	0	10,864	401,697	309,639
1101	9. Board of Supervisors	399,292	0	71,782	0	327,510
1105	10. Clerk of the Board	161,906	0	7,065	0	154,841
1203	11. Assessor	2,146,069	0	159,490	32,746	1,953,833
1204	12. Revenue Collection	192,824	0	5,989	566	186,269
1502	13. Elections	1,000,498	91,855	45,755	28,173	834,715
1600	14. Sheriff-Communications	2,719,510	5,228	715,821	0	1,998,461
1920	15. Public Works	1,073,405	25,858	317,212	48,586	681,749
1922	16. Water Resources	1,312,764	0	384,240	387,917	540,607
2103	17. Sheriff's Court Bailiffs	486,528	0	1,852	0	484,676
2125	18. District Attorney	3,212,258	7,714	187,693	6,683	3,010,168
2106	19. Public Defender	553,169	0	6,016	396,831	150,322
2108	20. Child Support Services	2,626,757	0	35,736	53,787	2,537,234
2112	21. Superior Court	577,111	0	2,878	399,665	174,568
2201	22. Sheriff-Coroner	5,990,557	353,440	549,970	149,945	4,937,202
2205	23. Sheriff-Boat Patrol	281,213	0	43,820	0	237,393
2208	24. Sheriff-Live Oak Contract	982,893	0	118,701	0	864,192
2301	25. Sheriff-County Jail	6,778,558	0	1,750,679	11,882	5,015,997
2302	26. Anti-Drug Abuse Enforcement	326,974	0	2,460	0	324,514
2304	27. Probation	3,596,120	0	209,129	34,572	3,352,419
2401	28. Fire/Emergency Svcs/Haz Mat	352,619	0	172,023	2,610	177,986
2402	29. Fire Services Administration	205,898	0	58,157	0	147,741
2601	30. Agricultural Commissioner	2,531,564	20,200	168,045	53,261	2,290,059
2701 21	31. Community Svcs Dept. Wide	869,487	0	25,260	5,612	838,615
2701 22	32. Community Svcs Bldg Inspectn	293,041	0	25,577	2,942	264,522
270123/24	33. Community Svcs Planning	1,464,422	0	40,594	576,412	847,416
2701 25	34. Community Svcs Environ Hlth	702,417	0	28,333	0	674,083
2701 26	35. Community Svcs Animal Cntrl	636,805	54,941	0	3,186	578,677
2701 27	36. Community Services CUPA	39,094	0	0	18,662	20,432
2701 28	37. Community Services Measure M	529,416	0	0	529,416	0
2706	38. Recorder	515,407	8,328	35,734	14,335	457,010
2709	39. Pub. Guardian/Conservator	165,497	0	5,661	300	159,536
2710	40. County Clerk	220,501	0	3,927	0	216,574
3100	41. Road	8,050,793	115,628	1,084,972	3,297,570	3,552,623
3200	42. County Airport	226,970	0	113,844	17	113,109
3300	43. Transportation Development	140,176	0	140,176	0	0
4102	44. Mental Health	25,638,937	0	5,260,961	7,577,057	12,800,919
4103	45. Health	7,624,507	12,499	700,519	328,874	6,582,615
4104	46. Mental Health Service Act	3,608,396	28,475	526,606	395,273	2,658,042
4120	47. Human Services Admin	621,461	0	18,749	150	602,562
5101	48. Welfare	14,902,431	75,033	3,569,653	23,585	11,234,160
6201	49. County Library	1,372,279	0	26,998	0	1,345,281
6301	50. Bi-County Farm Advisor	174,832	0	14,533	0	160,299
7101	51. Parks and Recreation	153,395	0	16,455	101,562	35,378
7201	52. Community Memorial Museum	175,335	0	2,717	0	172,618
7203	53. Vets Memorial Community Bldg	42,660	0	2,119	0	40,541
5000	54. Trial Court Agency	0	0	0	0	0
5100	55. Children & Families First Comm	1,580,344	0	1,200,980	29,327	350,037
5200	56. IHSS Public Authority	459,516	0	226,348	139,799	93,368
4580	57. Fleet Management ISF	1,442,890	7,049	89,717	244	1,345,880
4581	58. Information Technology ISF	3,409,030	114,906	494,039	8,141	2,791,944
4585	59. Vehicle Replacement Fund ISF	165,612	155,387	10,225	0	0
4590	60. Liability Insurance ISF	593,238	0	81,441	20,413	491,384
4591	61. Workers' Comp. Ins. ISF	1,680,929	0	24,547	36,889	1,619,493
0301	62. County Service Area G	748,786	0	(6,371)	755,157	0
0305	63. County Service Area F	1,880,704	144,529	135,098	50,762	1,550,315
0309	64. County Service Area C	139,869	0	70,226	15,925	53,718
0311	65. County Service Area D	203,728	116,992	12,036	21,436	53,264
7565	66. County School Service	0	0	0	0	0
VARIOUS	67. All Other Departments	52,307,143	800,058	50,071,558	0	1,435,527
VARIOUS	68. Unallowable	0	0	0	0	0
VARIOUS	69. Non-County Agencies	7,359,823	992,420	413,125	0	5,954,279
TOTAL (First Allocation Base)		186,404,571	3,154,102	70,210,501	16,145,946	96,894,023

See next page for All Other Departments detail

PURPOSE: To develop an allocation base which reflects the effort required to provide service-costs may be excluded when appropriate.

**EXHIBIT 6B. SUTTER COUNTY, CALCULATION OF ADJUSTED EXPENDITURES, CONTINUED
 DETAIL--63. ALL OTHER DEPARTMENTS:**

DEPT. NO.	DEPARTMENT NAME	GROSS TOTAL EXPENDITURES (\$)	LESS FIXED ASSETS (\$)	LESS OTHER CHARGES (\$)	LESS PROF & SPEC SERV (\$)	ALLOCATION BASE ADJUSTED EXPENDITURES (\$)
1103	Non-Departmental Expense	468,946	0	81,172	307,724	80,050
1209	General Revenues	0	0	0	0	0
1801	Plant Acquisition	1,484,035	679,897	64,998	117,421	621,719
1911	General Insurance & Bonds	70,173	0	0	0	70,173
2104	Grand Jury	30,398	0	4,077	433	25,888
2109	Trial Court Funding	1,005,359	0	1,005,359	0	0
2110	Trial Courts-General	0	0	0	0	0
2114	Trial Court-County Share	3,066,962	0	3,066,962	0	0
2202	Net 5-Sheriff	26,979	0	26,979	0	0
2210	Public Safety-General	0	0	0	0	0
2215	Public Safety-County Share	12,382,866	0	12,382,866	0	0
2303	Delinquency Prevention Commiss'n	214	0	19	0	195
2309	Bi-County Juvenile Hall	1,419,623	0	1,419,623	0	0
2703	Fish & Game Propagation	14,104	0	253	0	13,851
2711	Domestic Violence Centers	20,765	0	20,765	0	0
4107	Mental Health-County Share	1,877,989	0	1,877,989	0	0
4110	Health Care-General	2,996,118	0	2,996,118	0	0
4112	Health-County Share	7,505,669	0	7,505,669	0	0
4201	Non-County Providers	654,464	0	625,864	28,600	0
4301	California Children's Services	290,766	0	248,686	42,080	0
5110	Welfare/Social Services-General	0	0	0	0	0
5113	Welfare-County Share	1,719,576	0	1,719,576	0	0
5201	In-Home Supportive Services	1,575,161	0	1,575,161	0	0
5204	TANF-Family Group	8,693,723	0	8,693,723	0	0
5206	TANF-Foster Care	3,266,541	0	3,266,541	0	0
5207	Refugee Cash Assistance	0	0	0	0	0
5209	Aid for Adoption	2,944,481	0	2,944,481	0	0
5301	General Relief	45,941	0	29,182	16,759	(0)
5601	Veterans Service Officer	39,085	0	39,085	0	0
7202	Subsidy Requests Organizations	101,625	0	101,625	0	0
VARIOUS FUNDS:						
0101	Develp Impact Fee Co Gen Gov't	0	0	0	0	0
0314	Tierra Buena Sewer CSD	4	0	4	0	0
0320	Sutter County Water Agency	176,491	0	176,491	0	0
0324	County Water Zone #2	8,000	0	8,000	0	0
0326	County Water Zone #4	12,704	0	12,704	0	0
0327	County Water Zone #5	7,574	0	7,574	0	0
0328	County Water Zone #6	3,633	0	3,633	0	0
0329	County Water Zone #7	3,975	0	3,975	0	0
0330	County Water Zone #8	4,281	0	4,281	0	0
0331	County Water Zone #9	3,980	0	3,980	0	0
0332	County Water Zone #11	0	0	0	0	0
0333	County Water Zone #12	0	0	0	0	0
0340	Co Consolid St Lighting District	35,596	0	43	0	35,553
0388	Boyd Ranch/Stone Improvement Res	0	0	0	0	0
0390	El Cerrito Drain District	820	0	820	0	0
0394	Stonegate Sewer Improv Const	0	0	0	0	0
0395	Rio Ramaza Comm Serv District	16,991	0	12,577	0	4,414
3000	Urban Area Resident St Lighting	16,227	0	16	0	16,211
4011	Sutter Co St Lnsch Wildwood W	2,280	0	0	2,280	0
4100	Capital Projects	0	0	0	0	0
4400	Sutter Co Waterworks District #1	313,024	120,161	140,687	14,440	37,736
TOTAL ALL OTHER DEPARTMENTS		52,307,143	800,058	50,071,558	529,736	905,791

See next page for Non-County Agencies detail

EXHIBIT 6B. SUTTER COUNTY, CALCULATION OF ADJUSTED EXPENDITURES, CONTINUED
DETAIL--65. NON-COUNTY AGENCIES:

DEPT. NO.	NON-COUNTY AGENCIES	GROSS TOTAL EXPENDITURES (\$)	LESS FIXED ASSETS (\$)	LESS OTHER CHARGES (\$)	LESS PROF & SPEC SRVS (\$)	ALLOCATION BASE ADJUSTED EXPENDITURES (\$)
6401	Fairview Cemetery	55,759	7,024	0	2,645	46,090
6402	Live Oak Cemetery	186,340	23,523	1,467	10,404	150,946
6404	Nicolaus Cemetery	10,436	0	0	0	10,436
6405	Pleasant Grove Cemetery	20,173	0	1,000	13,785	5,388
6406	Sutter Cemetery	894,877	40,294	401	17,446	836,736
6415	Gilsizer County Drainage	690,101	96,639	26,949	223,501	343,013
6416	Live Oak Cemetery Specl Assess	30,706	0	50	27,531	3,125
6419	Meridian Fire District	0	0	0	0	0
6420	Sutter Basin Fire	77,831	11,325	0	4,711	61,795
6426	Levee District #1	1,083,420	692,746	0	1,989	388,685
6427	Levee District #9	54,838	0	0	2,053	52,786
6428	Maintenance Area #3	62,874	0	62,874	0	0
6429	Maintenance Area #7 Zone 2	1,336	0	1,336	0	0
6430	Maintenance Area #7 Zone 3	4,603	0	4,603	0	0
6431	Maintenance Area #7 Zone 4	33,930	0	33,930	0	0
6436	S-Y Mosquito & Vector Control	3,318,260	120,869	0	158,244	3,039,147
6437	Maintenance Area #16 Zone 1	5,240	0	5,240	0	0
6438	Maintenance Area #16 Zone 2	10,780	0	10,780	0	0
6439	Maintenance Area #16 Zone 3	5,781	0	5,781	0	0
6440	Maintenance Area #16 Zone 4	27,952	0	27,952	0	0
6455	Reclamation District #101	0	0	0	0	0
6470	Sutter County Resource Conservtn	483,283	0	(9,860)	2,036	491,107
6471	LAFCO	46,092	0	0	37,584	8,508
6484	SCSD-90 Series A-Imprv Redemptn	255,210	0	240,622	14,588	0
		<u>7,359,823</u>	<u>992,420</u>	<u>413,125</u>	<u>516,518</u>	<u>5,437,761</u>

INTERNAL SERVICE FUNDS

Financial Statements

**Fleet Management
Information Technology
Liability Insurance
Workers' Compensation Insurance**

**Liability Self-Insurance Data
Workers' Compensation Self-Insurance Data**

60 Day Working Capital Analysis

**Fleet Management
Information Technology**

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County of Sutter Liability Self-Insurance Data

COUNTY OF SUTTER
LIABILITY SELF-INSURANCE DATA

FISCAL YEAR: 2007-2008

DATE ESTABLISHED: July 1, 1985

CURRENT MAXIMUM SELF-RETAINED RISK:

PER OCCURRENCE----- \$100,000

AGGREGATE----- No Limit

CURRENT RESERVE LEVELS:

<u>MAXIMUM AUTHORIZED</u>	<u>CURRENTLY FUNDED</u>	
CATASTROPHIC---	\$500,000	\$200,000
IBNR-----	\$201,099	\$201,099

PURCHASED INSURANCE, EXCESS UMBRELLA COVERAGE:

EXCESS LAYER--- \$100,000 to \$25,000,000

DESCRIPTION OF COVERAGE:

Sutter County is self-insured for general liability, automobile liability and public officials' errors and omissions liability.

DESCRIPTION OF COST DISTRIBUTION METHODOLOGY:

Internal Service Fund premiums are based on a combination of exposure and experience in accordance with the State Controller's guidelines for Self-insurance Plans. This billed amount consists of total budgeted salaries and benefits, insurance costs, professional and specialized services, judgements and damages, and reserves. Interest income is excluded.

Premiums are established based on actuarial review. Seventy percent of the premium is allocated on claims paid experience for the most recent eight years. The remaining thirty percent is allocated equally into four exposure categories: operations (budget), personnel, automobile and premises (square footage).

METHOD OF ACCOUNTING: Modified Accrual

FUND TYPE: Internal Service Fund

COUNTY OF SUTTER

WORKERS' COMPENSATION SELF-INSURANCE DATA

FISCAL YEAR: 2007-2008

DATE ESTABLISHED: July 1, 1988

CURRENT MAXIMUM SELF-RETAINED RISK:

PER OCCURRENCE----- \$0

AGGREGATE----- No Limit

CURRENT RESERVE LEVELS:

<u>MAXIMUM AUTHORIZED</u>	<u>CURRENTLY FUNDED</u>	
CATASTROPHIC---	\$625,000	\$0
IBNR-----	\$0	\$0

PURCHASED INSURANCE, PRIMARY AND EXCESS UMBRELLA COVERAGE:

PRIMARY LAYER--- \$0 TO \$125,000 per occurrence

EXCESS LAYER---- \$125,000 to \$150,000,000 per occurrence

DESCRIPTION OF COVERAGE:

Sutter County obtains Workers' Compensation coverage through the self-insured Primary Workers' Compensation (PWC) pooled-program and Excess Workers' Compensation (EWC) pooled-program provided by the CSAC Excess Insurance Authority (EIA). Prior to 7/1/99, the County retained the first \$125,000 of risk per occurrence, with excess coverage provided by the EIA's EWC program. Beginning 7/1/99, all Workers' Compensation risks were transferred to the EIA's self-funded pooled-programs.

DESCRIPTION OF COST DISTRIBUTION METHODOLOGY:

Sutter County's allocation of Workers' Compensation costs is based on the State Controller's Guidelines for Self-Insurance Plans. This billed amount consists of total budgeted salaries and benefits, services and supplies (including insurance costs), and other charges. Interest income is excluded. The allocation uses 90% based on the most recent ten years paid claims experience (capped at \$125,000 per claim), 9% based on budgeted salaries, and 1% based on numbers of volunteers. The allocated amount is charged as a premium rather than a payroll ratio factor.

METHOD OF ACCOUNTING: Modified Accrual

FUND TYPE: Internal Service Fund

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ISF 60 Day Working Capital Analysis

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ISF 60 Day Working Capital Ananlysis
 2009-2010 Cost Plan
 Fiscal Year 2007-2008

	<u>Fleet</u>	<u>Information Technology</u>
2007-2008 Operating Expenses	\$ 3,409,026.07	\$ 1,442,887.93
Less Depreciation	<u>114,905.21</u>	<u>8,751.81</u>
Allowable Expenses	3,294,120.86	1,434,136.12
divided by 365 Days	<u>365</u>	<u>365</u>
Daily Expenses	9,024.99	3,929.14
multiplied by 60 days	<u>60</u>	<u>60</u>
60 Day Working Capital	\$ 541,499.32	\$ 235,748.40

	<u>Fleet</u>	<u>Information Technology</u>
Net Assets at 6/30/08	\$ 160,576.39	\$ 782,995.95
Less 60 Day Working Capital	<u>541,499.32</u>	<u>235,748.40</u>
Over/(Under) Working Capital Limit	\$ (380,922.93)	\$ 547,247.55

Purpose: To determine allowable 60 Day Working Capital as defined in ASMB C-10 4.7 Part I Section 5.A.

Source: Trial Balance as of 6/30/08 and A/R Status Report for period ending 6/30/08 for Fleet and Information Technology.

Conclusion: Fleet is below the allowable 60 day working capital limit and Information Technology is over the allowable 60 day working capital limit.

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APPENDIX

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Exhibit 1303
 SUPPLEMENTAL INFORMATION CHECKLIST
 COUNTY OF SUTTER
 FY 2009/10 COUNTYWIDE COST ALLOCATION PLAN

Name of Preparer: Bonnie J Briscoe Date Completed: 1/06/09

Email Address: Bbriscoe@co.sutter.ca.us Phone: 530-822-7127

A completed checklist must accompany each cost allocation plan submitted to the State Controller's Office (SCO). All 'NO' answers must be fully explained in the comments at the end of this checklist or in a separate document attached to the checklist.

A. The Following Items are Required to be Submitted by ALL Counties:

Note: Be advised that your cost plan submission is not complete until all required supplemental materials are in the possession of SCO's Cost Plans Section. Cost plans are reviewed in the order that a completed submission is received. If your package is incomplete, you have not yet secured your place in SCO's queue to be reviewed.

- | | Yes | No |
|--|-------------------------------------|-------------------------------------|
| 1. Is Cost Plan Certification, dated and signed by the county's chief financial official, included? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 2. Is a separate 8 ½ X 11 consolidated schedule of allocated costs (cost exhibit) included? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 3. Does the cost plan contain an explanation of significant changes from procedures as reported in the previous cost plan? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 4. Is documentation included to sufficiently support revenues and expenditures for all central support departments? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 5. Do all costs, expenditure transfers (inter/intra fund), and revenues shown in the cost plan reconcile to the budget for financial statements? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 6. Did you include your reconciliation worksheet to support Item #5? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 7. Does the cost plan contain narratives describing each external overhead support service, internal service fund, and self-insurance trust fund? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| (Please note that comprehensive up-to-date narratives provide considerable assistance to SCO, while providing additional support to your cost plan.) | | |
| 8. Is the Comprehensive Annual Financial Report (CAFR), complete with the notes to the financials, included? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

9. List all social services/human services budget units claimed on the administrative expense claim:

Welfare Admin		

CERTIFICATION:

I certify that controls are in place to ensure cost plan charges that were actually billed during the year are either applied to reduce allocated cost plan expenditures or are not claimed as direct expenditures?

Name: Meng Clarin (Please print)

Signature: *Meng Clarin* Date: 1/6/09

Title: Chief Fiscal Supervisor Phone: 530-822-3208

Note: This certification must be signed by the county staff member responsible for filing claims for reimbursement of A-87 indirect costs.

10. Courts (Trial Court Funding Act of 1997): Yes No
- a. Is the level of central support services provided to courts consistent with the level provided in previous years?

i. If no, please explain:

11. Space Information: Yes No
- a. Does the cost plan include a detailed listing and acquisition/rental cost of space acquired, leased, or rented?

12. Direct Billings:

a. List all central service departments, including proprietary funds that directly bill county departments:

Central Services	Information Technology ISF
Workers' Compensation ISF	Liability Insurance ISF
Fleet Management ISF	

b. List all central service departments that changed to or from direct billing county departments:

c. If departments changed, did you make the necessary adjustment, after the carry-forward calculation, to this cost plan? Yes No

B. For Counties that Operate Central Support Internal Service Funds (ISFs):

- | | Yes | No |
|---|-------------------------------------|-------------------------------------|
| 1. Have you provided narratives for each of your ISFs? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 2. Have you provided an analysis of working capital for each ISF? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 3. Have you included explanations for all ISFs out of compliance with OMB Circular A-87's sixty-day working capital rule? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 4. Have you included the rate-setting methodologies for each ISF? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 5. Have you included an explanation for each "transfer out" from ISFs? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

C. For Counties with Self-Insurance Programs:

- | | Yes | No |
|---|-------------------------------------|--------------------------|
| 1. Does the cost plan include a completed Exhibit 4401 (Self-Insurance Data Sheet) for each self-insurance program? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 2. Does the cost plan include copies of your most recent Actuarial Report for each major self-insurance program (General Liability, Worker's Compensation and Unemployment at a minimum)? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |
| 3. Has any Trial Courts opted out of the county's self-insurance programs? | <input checked="" type="checkbox"/> | <input type="checkbox"/> |

a. If yes, which programs:

Liability Insurance
Workers' Compensation Insurance

b. How are the Incurred But Not Reported (IBNR) and "tail" claims of the courts being handled in your insurance premium charges?

INBR and Tail claims are being handled with the contributions Trial Courts made while they were in the self-insured programs.

D. For 1937 Act County Retirement Systems:

- | | Yes | No |
|--|--------------------------|-------------------------------------|
| 1. Does the cost plan include a Certificate of Actuarial Assumption, dated and signed by a responsible county official, on excess reserves of the pension trust funds? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 2. Does the cost plan contain a narrative providing information on the pension contribution rates with a description on how the administrative costs of the retirement system are charged to the departments administering federal programs? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

Note: Under the 1937 Act, the Retirement Board may elect to pay for administrative costs from the earnings of the pension trust fund. If these costs are paid by the retirement fund, they are included on the rates that are billed directly to the departments. If the board does not elect this option, these costs are charged against the county general fund and treated as an indirect cost in the cost allocation plan.

E. For Counties that Issued Pension Obligation Bonds (POBs):

This section must be completed if the county has issued a POB during the year upon which this cost plan is based, or if not previously reported.

- | | Yes | No |
|--|--------------------------|-------------------------------------|
| 1. Does the cost plan include a worksheet comparing the debt service schedule of the POB to the amortization schedule of the Unfunded Actuarial Accrued Liability (UAAL or UAL), the annual savings and total savings? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 2. Does the cost plan include a certification that all proceeds were deposited with the county retirement system and applied to the system's UAAL? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 3. Does the cost plan include an allocation worksheet or a detailed narrative describing the methodology used to charge departments for the annual debt service payment between safety and general employee groups? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

Note: To charge departments for debt service, separate rates must be calculated for safety and general employee groups in the same ratio as the UAAL.

F. For Counties that Have Refinanced POBs:

This section must be completed if the county has refinanced (including restructure or refunding) their POBs.

- | | Yes | No |
|---|--------------------------|-------------------------------------|
| 1. Does the cost plan include a worksheet comparing the annual debt service payment schedule of the new POB to the POB being replaced, to support "the less costly than requirement"? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 2. Does the cost plan include a certification that proceeds were deposited in the retirement system or documentation that provides evidence that the proceeds were used to defease the old POB? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 3. Does the cost plan include an allocation worksheet or a detailed narrative describing the methodology used to charge departments for the annual debt service payment between safety and general employee groups? | <input type="checkbox"/> | <input checked="" type="checkbox"/> |

Note: To charge departments for debt service, separate rates must be calculated for safety and general employee groups in the same ratio as the UAAL.

CERTIFICATION:

This is to certify that the county has issued Pension Obligation Bonds (POBs) and/or has refinanced or restructured its POBs and is in compliance with the criteria as stated in Office of Management and Budget Letter of January 31, 1994 and/or Department of Health and Human Services letter of February 13, 2003.

Name: _____ (Please print)

Signature: _____ Date: MM/DD/YY

Title: _____ Phone: XXX-XXX-XXXX

Note: The chief accounting officer or an authorized deputy must sign this certification.

G. Comments:

Section A. #8 independent audit will be forwarded upon completion

Section B. #5 no ISF "transfers out"

Sections D., E. and F. not applicable