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

DEPT. NO.	DEPARTMENT NAME	ACTUAL ALLOCATION 2007/2008 COSTS ($)	CARRY FORWARD ($)	TOTAL 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 Srvs/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 Srvs Dept. Wide	122,904	27,448	150,353
2701 22	32. Community Srvs Bldg Inspectn	12,319	1,246	13,565
270123/24	33. Community Srvs Planning	109,519	(63,293)	46,226
2701 25	34. Community Srvs Environ Hlth	28,380	7,592	35,972
2701 26	35. Community Srvs 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.

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

DEPT. NO.	DEPARTMENT NAME	ALLOCATION FROM SERVICE DEPARTMENTS/OTHER COST CENTERS				
		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 Srvs/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 Srvs Dept. Wide	6,417	12,549	680	469	11,783
2701 22	32. Community Srvs Bldg Inspectn	1,837	2,797	180	0	0
270123/24	33. Community Srvs Planning	12,903	8,778	469	67	47,838
2701 25	34. Community Srvs Environ Hlth	4,418	6,637	313	183	1,477
2701 26	35. Community Srvs 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

DEPT. NO.	DEPARTMENT NAME	ALLOCATION FROM SERVICE DEPARTMENTS/OTHER COST CENTERS				
		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 Srvs/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 Srvs Dept. Wide	7,991	43,827	1,002	38,187	122,904
2701 22	32. Community Srvs Bldg Inspectn	2,287	3,019	481	1,719	12,319
270123/24	33. Community Srvs Planning	7,619	20,017	665	11,162	109,519
2701 25	34. Community Srvs Environ Hlth	5,501	5,871	665	3,316	28,380
2701 26	35. Community Srvs 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