

**COST ALLOCATION PLAN  
COUNTY OF SHASTA, CALIFORNIA**

ACTUAL COST FOR FISCAL YEAR 2011/2012



Prepared by the Office of Auditor-Controller  
Connie Regnell  
County Auditor-Controller



# SHASTA COUNTY

## OFFICE OF THE AUDITOR-CONTROLLER

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CONNIE REGNELL  
AUDITOR-CONTROLLER

CANDACE KNOUSE  
ASST. AUDITOR-CONTROLLER

### CERTIFICATE OF COST ALLOCATION PLAN

This is to certify that I have reviewed the cost allocation plan submitted herewith and to the best of my knowledge and belief:

- (1) All costs included in this proposal to establish cost allocations for fiscal year 2011/2012 and billings for fiscal year 2013/2014, are allowable in accordance with the requirements of OMB Circular A-87, "Cost Principles for State, Local, and Indian Tribal Governments," and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.
- (2) All 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.

Signature: \_\_\_\_\_

*Connie Regnell*

Connie Regnell  
Shasta County  
Auditor-Controller

Date: December 28, 2012

**Fiscal Year 11/12 Actual**

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County of Shasta  
Countywide Cost Allocation Plan  
EXHIBIT A

Fiscal Year 11/12 Actual	Building Use	Equipment Use	County Audit	County Admin Office 10200	Auditor-Controllor 11000	Treasurer-Tax Collector 11100	Purchasing 11300	County Counsel 12000	Personnel 13000	Total Actual Costs	Roll Forward	Add'l Adj For FY 2013-14 Estimates	Total Claimable Costs FY 2013-14
										FY 2011-12 (To Be Used As 2013-2014 Estimate)	FY 2011-12 (11-12 Actual Cost Minus 11-12 Est Paid)		
10100 Board of Supervisors	43,127	11,013	165	3,410	4,623	5	374	13,509	2,816	79,042	(9,631)		69,411
10300 Clerk of the Board	75,055		74	1,529	4,488	6	280	10,102	1,709	93,244	(2,086)		91,158
11200 Assessor	388,384	27,752	1,266	26,192	18,090	14	841	12,964	23,673	499,176	(21,507)		477,669
14000 Elections		1,028	263	5,434	24,624	30	1,963	17,338	6,311	56,990	18,022		75,012
15900 Inter Mountain Fair			80	1,663	8,968	18	1,402	3,778	1,851	17,761	(2,421)		15,340
16600 Land, Buildings & Improvements					2,922	2	841	1,782		5,547	(355)	355	5,547
16901 Animal Shelter Construction					55					55	40	(40)	55
16902 Capital Proj Juvenile Hall					1,371	1	187	396		1,955	1,219	(1,219)	1,955
17200 Surveyor					107					107	33		140
17500 CSA Administration			232	4,794	5,142	4	124	955	3,453	14,704	361		15,065
20110 Trial Courts	2,315		4	81	10,993	3				13,397	1,275		14,672
20300 Conflicict Public Defender					25,999	50				26,049	9,567		35,616
20700 Public Defender	3,238		1,077	22,272	20,314	21	16	2,915	15,957	65,810	(5,046)		60,764
20800 Grand Jury					6,894	13	187	21,458		28,553	7,526		36,078
22100 County Clerk			90	1,863	6,702	2	467	4,407	1,126	14,657	5,227		19,884
22700 District Attorney	105,859	6,564	2,357	48,756	71,824	76	3,084	32,245	34,339	305,105	32,469		337,574
22800 DCSS			2,287	47,298	51,715	51	4,393	22,589	56,291	184,624	(41,266)		143,358
23500 Sheriff	22,663	48,819	4,940	102,178	159,706	216	20,314	117,903	68,930	545,670	(50,465)		495,205
23600 Boating Safety			231	4,781	11,056	18	280	1,170	2,854	20,391	(11,237)		9,154
23700 Sheriff Civil Unit	1,571		165	3,416	7,709	4	93	890	3,379	17,227	2,779		20,006
24600 Detention Annex			3	59	239					301	(3,676)		(3,374)
25600 Victim Witness			293	6,063	8,406	8		1,268	6,195	22,233	(1,535)		20,697
26000 Jail		18,516	2,973	61,494	62,665	68	2,524	27,848	55,258	231,347	(23,297)		208,049
26100 Burney Substation	2,220	386	554	11,456	7,644	7	109	1,845	7,885	32,107	(3,071)		29,036
26200 Juvenile Hall	35,379	7,434	999	20,664	19,683	17	981	5,307	17,416	107,880	(11,122)		96,758
26300 Probation	12,109	1,675	2,102	43,479	57,384	62	4,486	23,732	54,974	200,004	3,617		203,620
26400 Boys Camp											(25,767)	25,767	(0)
28000 Agriculture Commissioner			407	8,426	9,553	10	93	2,589	7,618	28,696	(3,926)		24,770
28200 Building	8,161	3,584	255	5,283	10,800	8	654	39,179	9,046	76,971	8,637		85,609
28500 Knighton Rd Beetle Mitigation					161	0				162	(31)		131
28600 Planning	10,578	613	370	7,662	10,075	10	93	66,139	5,632	101,172	30,109		131,281
28700 Coroner	3,986	2,068	384	7,934	13,357	19	483	1,831	3,942	34,004	(1,146)		32,858
28800 Dispatch		1,800			229	0				2,030	(28)		2,002
29000 Recorder	142,476	20,250	220	4,554	13,006	6	467	3,320	5,395	189,695	(5,517)		184,178
29200 Public Guardian					2,107	1	93	87,536		89,738	(49,250)		40,488
29400 Wildlife					589	0	187	396		1,172	625		1,797
29700 Animal Control	1,113	11,822	175	3,610	28,821	39		2,661	5,655	53,897	3,672		57,568
29900 Public Administration			38	792	3,197	4		(9,503)		(5,471)	14,543		9,072
30100 Roads	51,135		3,729	77,121	157,385	256	11,948	74,928	58,778	435,280	17,548		452,828
40200 Environmental Health	8,170		498	10,290	18,460	15	1,776	5,699	10,151	55,059	(9,765)		45,293
40400 Mental Health Services Act			1,802	37,272	50,810	60	10,468	26,213	19,711	146,337	39,958		186,295
41000 Mental Health	44,921		2,717	56,191	74,587	75	5,047	37,952	65,692	287,181	(18,770)		268,411
41100 Public Health	102,029		3,915	80,980	145,472	166	29,161	78,151	85,133	525,009	45,191		570,200
41200 Health Care					720	1	93	198		1,012	282		1,294



County of Shasta  
Countywide Cost Allocation Plan  
EXHIBIT A

Fiscal Year 11/12 Actual	Building Use	Equipment Use	County Audit	County	Auditor-	Treasurer-	Purchasing	County	Personnel	Total Actual Costs FY 2011-12 (To Be Used As 2013-2014 Estimate)	Roll Forward	Add'l Adj For FY 2013-14 Estimates	Total Claimable Costs FY 2013-14
				Admin Office 10200	Controller 11000	Tax Collector 11100		Counsel 12000			FY 2011-12 (11-12 Actual Cost Minus 11-12 Est Paid)		
41700 Child Services			535	11,066	16,984	24	187	1,894	7,321	38,011	1,479		39,491
42200 Alcohol & Drug			490	10,128	12,656	14	2,524	7,652	11,264	44,726	8,714		53,440
42400 Substance Abuse Crime Prevention					48					48	(5,179)		(5,131)
42500 Perinatal			170	3,513	8,548	11	1,495	4,321	5,632	23,690	(28,540)		(4,850)
50100 Social Services Administration	33,667		16,415	222,996	239,541	2,208	30,143	129,959	247,179	922,107	(9,457)		912,650
50200 Health & Human Services Agency			2,878	59,532	40,619	31	1,495	53,884	55,983	214,423	70,342		284,765
53000 Opportunity Center	63,171	2,541	1,052	21,760	83,133	266	4,393	14,609	25,906	216,831	(13,301)		203,530
54000 County Indigents					1,099	0				1,100	79		1,178
54300 Housing	109,875	17,485	2,929	4,274	29,520	54	467	2,989	5,209	172,801	10,529		183,330
57000 Veterans' Services	9,207		124	2,564	4,834	7		584	2,421	19,742	7,956		27,698
59000 Community Action Agency	105,439		2,348	1,959	5,625	4	374	1,023	1,126	117,898	(5,395)		112,503
59200 HSG Home IPP Admin			2,731	182	452	1				3,365	1,614		4,979
59600 Housing Rehabilitation			2,724	45	489	0	93	313	563	4,229	(1,285)		2,943
61000 Library	8,820				665	0	93	198		9,777	2,577		12,354
62000 Agriculture Extension Service	1,079	764	40	835	3,183	4		115	1,064	7,084	(617)		6,468
62100 Farm Advisor			13	279	1,712	2		115	563	2,685	886		3,571
62200 CO-OP Extension Forestry											(297)	297	0
70100 Recreation & Parks					297	0				297	30		327
71000 Veterans' Hall	10,083	479			1,546	3				12,111	8,045		20,155
00200 Fall River Mills Airport					2,975	3	187	396		3,561	707		4,268
94000 Fleet Management		41	177	3,668	45,332	82	4,237	9,553	3,155	66,245	5,427		71,672
95000 Risk Management	145,626	14,702	341	7,052	19,419	26	1,122	3,691	5,838	197,816	(3,584)		194,232
92500 Information Systems	586,325	34,318	1,542	31,903	31,788	30	19,628	50,235	30,679	786,448	41,409		827,857
95500 Facilities Management			971	20,086	87,722	156	3,131	10,553	19,696	142,315	(4,793)		137,522
00207 Solid Waste					4,718	6	654	1,386		6,764	3,165		9,930
00300 Amber Lane PRD					120					120	46		166
00301 Burney Meadows Storm Drain					76					76	32		108
00302 Amber Ridge PRD					100					100	26		127
00303 Marianas PRD					105					105	31		135
00304 Coloma PRD					90					90	16		105
00305 Vedder Road PRD					103					103	43		146
00306 River Hill Estates PRD					201	0	93	198		492	83		575
00307 Craig Lane PRD					174	0	93	198		466	392		858
00308 E. Stillwater Way PRD					129					129	40		169
00309 Fullerton Way PRD					113					113	25		138
00310 Deer Flat Road					107					107	48		155
00311 Skyway PRD					98					98	39		137
00312 Mule Mt. PRD					98					98	39		137
00313 Fore Way PRD					90					90	30		120
00314 Blacks PRD					100					100	26		127
00315 Logan PRD					113					113	(296)		(183)
00316 Valparaiso PRD					94					94	35		129
00317 Lakehead Lighting					602					602	99		700
00318 Lark Court PRD					126					126	38		164

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										FY 2011-12 (To Be Used As 2013-2014 Estimate)	FY 2011-12 (11-12 Actual Cost Minus 11-12 Est Paid)		
00319 Manor Crest PRD					90					90	30		120
00320 Santa Barbara Estates PRD					90					90	16		105
00321 Victoria Highlands Estates PRD					90					90	16		105
00322 Country Fields Estates PRD					98					98	10		108
00324 China Gulch PRD					120					120	46		166
00325 Manton Heights PRD					118					118	(292)		(174)
00326 Manzanillo Orchard PRD					98					98	39		137
00327 Lavern Lane PRD					137					137	49		186
00328 Canto Del Lupine PRD Admin					159	0	93	198		451	377		828
00329 Crowley Crk Ranchettes PRD Adm					109					109	35		144
00330 Jordan Manor PRD Admin					103					103	(1)		102
00331 Ritts Mill Road Admin					126					126	53		179
00332 Rother Lighting					624					624	76		700
00333 Robledo Road PRD Admin					157	0				157	(223)		(66)
00334 Santa Barbara #2 PRD Admin					94					94	35		129
00335 N Chaparral Dr PRD Admin					124					124	36		160
00337 Woggon Lane PRD Admin					120					120	46		166
00338 Aiden Park PRD Admin					90					90	30		120
00339 L&R Estates PRD Admin					105					105	31		135
00340 Squaw Carpet Fire Accs PRD Admin					90					90	30		120
00341 Rolland Cntry Estates PRD Admin					105					105	31		135
00342 Shelly Lane PRD Admin					109					109	50		159
00343 Millville Way PRD Admin					120	0				120	(319)		(199)
00344 Diamond Ridge PRD Admin					109					109	35		144
00345 Mountain Gate Meadows PRD Admin					90					90	30		120
00347 Sierra Lighting					606					606	88		694
00351 Timber Ridge PRD Admin					90					90	30		120
00360 Equestrian Estates PRD Admin					113					113	54		168
00361 Tract 1323 PRD					377					377	37		415
00364 Sonora PRD					148					148	74		223
00366 Ponder PRD					94					94	20		114
00367 Shasta Meadows PRD					98					98	10		108
00368 Old Stagecoach PRD					159	0	93	198		451	392		843
00369 Inter Mountain PRD					174	0				175	86		260
00370 Alpine PRD					94					94	20		114
00371 Water Agency					1,823	2	93	1,521		3,440	1,757		5,197
00372 Dusty PRD					105					105	31		135
00373 AQMD	10,946		278	5,752	8,527	8	2,617	8,975	3,942	41,046	5,384		46,430
00374 Castella Water					2,222	3				2,225	269	(424)	2,070
00375 Sugarloaf Water					2,092	3	93	198		2,386	815		3,201
00376 Buckshot Ln Em Fire PRD Admin					76					76	32		108
00377 Jones Valley Water					7,219	8	748	1,584		9,560	5,008		14,568
00378 Palo Cedro Sewer					4,043	6	93	198		4,340	515		4,855
00380 Amesbury Village PRD Admin					96					96	22		118

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										FY 2011-12 (To Be Used As 2013-2014 Estimate)	FY 2011-12 (11-12 Actual Cost Minus 11-12 Est Paid)		
00381 Palo Cedro Oaks PRD Admin					85					85	26		111
00382 Shasta Lake Ranchos R/M					118					118	(307)		(189)
00383 Holiday Acres R/M					109					109	35		144
00384 Alpine Meadows Sewer					1,884	2				1,887	271		2,158
00385 Belmont Storm Drain					135					135	2		137
00386 Street Lighting Admin.					665	0				666	88		754
00387 Cottonwood Sewer					11,086	20	93	198		11,397	864		12,261
00391 Fire Protection Admin.			132	2,730	57,119	144	14,674	32,429	1,126	108,354	(47,134)		61,219
00393 Burney Storm Drain					384	0				384	(465)		(81)
00394 Keswick Admin.					3,221	4	93	198		3,517	1,354		4,871
00395 French Gulch Water					2,320	3				2,323	649		2,972
00396 Cragview Water					3,992	4	280	594		4,870	2,342		7,213
00397 Los Palos Dr Em Fire PRD Admin					90					90	16		105
00398 Foxwood Estates PRD Admin					118					118	44		162
00399 Rocky Ledge estates PRD Admin					109					109	35		144
00401 Anderson Cemetery					5,799	9				5,808	1,687		7,495
00402 Burney Cemetery					5,677	10				5,687	(468)		5,218
00403 Cottonwood Cemetery					3,315	5				3,320	503		3,823
00404 Fall River Mills Cemetery					4,176	7				4,183	1,514		5,698
00405 Halcumb Cemetery					4,512	7				4,520	1,154		5,673
00406 Manton Cemetery					521	0				522	18		540
00407 Millville Cemetery					4,565	7				4,572	717		5,289
00408 Pine Grove Cemetery					12,708	23				12,731	3,297		16,029
00422 Centerville CSD					1,675	2				1,677	121		1,798
00423 Clear Creek CSD					1,291	2				1,293	122		1,415
00424 Fall River Mills CSD					1,210	2				1,212	279		1,491
00428 Shasta CSD					1,210	2				1,212	(33)		1,179
00429 Mountain Gate CSD					643	0				644	52		696
00441 Anderson FPD					11,855	21				11,876	(1,117)		10,759
00442 Buckeye FPD					770	1				771	0		771
00443 Burney FPD					13,288	24				13,312	2,338		15,650
00444 Castella FPD					3,904	6				3,910	(4,234)		(324)
00445 Shasta Lake FPD					14,034	26				14,060	(1,678)		12,381
00446 Cottonwood FPD					10,370	19				10,389	1,934		12,323
00447 Fall River Mills FPD					8,765	16				8,781	1,216		9,997
00449 Happy Valley FPD					13,515	25				13,541	1,168		14,708
00450 McArthur FPD					3,193	5				3,198	648		3,846
00452 Millville FPD					6,567	12				6,579	1,402		7,981
00461 Pine Grove MAD					7,919	14				7,933	1,170		9,103
00462 Shasta MAD					27,468	51				27,520	(41,069)		(13,549)
00463 Burney MAD					4,671	8				4,680	438		5,117
00481 Fall River Mills RCD					8,449	15				8,464	2,338		10,802
00482 W. Shasta RCD					111	0				111	8		119
00490 ACID					1,261	2				1,262	121		1,383

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Fiscal Year 11/12 Actual	Building Use	Equipment Use	County Audit	County	Auditor-	Treasurer-	Purchasing	County	Personnel	Total Actual Costs	Roll Forward	Add'l Adj For FY 2013-14 Estimates	Total Claimable
				Admin Office 10200	Controller 11000	Tax Collector 11100		Counsel 12000		FY 2011-12 (To Be Used As 2013-2014 Estimate)	FY 2011-12 (11-12 Actual Cost Minus 11-12 Est Paid)		Costs FY 2013-14
00491 Bella Vista Water					1,705	2				1,708	478		2,186
00492 Burney Water					458	0				458	14		473
00497 Mayers Memorial Hospital					1,596	2				1,599	161		1,759
00600 Cottonwood Crk Meadows PRD					103					103	29		131
00601 CSA #3 Castella Loan Admin											(424)	424	(0)
00602 Aegean Way PRD					90					90	30		120
00603 Village Green PRD					90					90	30		120
00604 Butterfield PRD					90					90	30		120
00605 Honeybee Acres PRD					90					90	30		120
00606 Silver Saddle PRD					96					96	37		133
00607 Wisteria Estates PRD					105					105	31		135
00608 Santa Barbara PRD					90					90	30		120
00609 Stillwater Ranch PRD					105					105	46		150
00610 Sterling Ranch PRD					90					90	30		120
00611 Mt. Lassen Woods PRD					90					90	60		149
00612 Waterleaf Estates PRD					98					98	39		137
00613 Jennifer Dr EFER PRD					98					98	83		182
00614 White Oak Manor PRD					90					90	75		164
00615 Terri Lee Terrace EFER PRD					83					83	83		166
00616 Westview Rd EFER PRD					83					83	83		166
00617 Sleeping Bull Estates PRD					87					87	87		174
00618 Garth Dr EFER PRD					83					83	83		166
00835 Detention Fac Inmate Funds Adm					7,219	13	187	396		7,815	(2,127)	2,127	7,815
00843 Prop 10 Children & Fam. 1st					13,995	25		1,539		15,559	1,990	(1,990)	15,559
00851 IHSS Public Authority			77	1,584	3,721	4	280	5,125	1,690	12,481	6,727		19,208
00862 Law Library	1,883				3,690	6				5,579	1,326		6,906
00866 LAFCO													
00892 RTPA					2,452	3				2,456	(49)		2,407
00928 SHASCOM					11,906	20		2,056		13,981	1,869		15,850
00952 Courts	73,347				32,594	45				105,985	(37,166)	37,166	105,985
03010 Schools					85,337	6,550				91,887	(4,889)		86,998
Subtotal	2,223,955	233,653	70,635	1,128,917	2,246,883	11,505	193,365	1,091,078	1,072,092	8,272,083	(50,977)	62,463	8,283,569
Direct Billed										-			
Unallocated				38,214	232,438	1,022,396		453,449	92,836	601,510			
								12,391		1,305,440			
Total	2,223,955	233,653	70,635	1,167,131	2,479,321	1,089,127	193,365	1,556,918	1,164,928	10,179,033	(50,977)	62,463	8,283,569

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<b>Fiscal Year 11/12 Actual</b>	<b>ACTUAL FY 2011-12</b>	<b>ESTIMATES PAID FOR FY 2011-12</b>	<b>ROLL FORWARD FOR FY 2011-12</b>	<b>ADJUSTMENTS FY 2013-14 ESTIMATE</b>	<b>PROPOSED CHARGE FY 13-14</b>
Building Use					
Equipment Use					
County Audit					
10200 CAO					
11000 Auditor - Controller					
11100 TTC					
11300 Purchasing					
12000 County Counsel					
13000 Personnel					
10100 Board of Supervisors	79,042	88,673	(9,631)		69,411
10300 Clerk of the Board	93,244	95,330	(2,086)		91,158
11200 Assessor	499,176	520,683	(21,507)		477,669
14000 Elections	56,990	38,968	18,022		75,012
15900 Inter Mountain Fair	17,761	20,182	(2,421)		15,340
16600 Land, Buildings & Improvements	5,547	5,902	(355)	355	5,547
16700 Library Building Construction					
16900 Administration Building Construction					
16901 Animal Shelter Construction	55	15	40	(40)	55
16902 Capital Proj Juvenile Hall	1,955	736	1,219	(1,219)	1,955
17200 Surveyor	107	74	33		140
17500 CSA Administration	14,704	14,343	361		15,065
20110 Trial Courts	13,397	12,122	1,275		14,672
20300 Conflict Public Defender	26,049	16,481	9,567		35,616
20700 Public Defender	65,810	70,856	(5,046)		60,764
20800 Grand Jury	28,553	21,027	7,526		36,078
22100 County Clerk	14,657	9,431	5,227		19,884
22700 District Attorney	305,105	272,635	32,469		337,574
22800 DCSS	184,624	225,890	(41,266)		143,358
23500 Sheriff	545,670	596,135	(50,465)		495,205
23600 Boating Safety	20,391	31,629	(11,237)		9,154
23700 Sheriff Civil Unit	17,227	14,449	2,779		20,006
24600 Detention Annex	301	3,977	(3,676)		(3,374)
25600 Victim Witness	22,233	23,768	(1,535)		20,697
26000 Jail	231,347	254,644	(23,297)		208,049
26100 Burney Substation	32,107	35,177	(3,071)		29,036
26200 Juvenile Hall	107,880	119,001	(11,122)		96,758
26300 Probation	200,004	196,387	3,617		203,620
26400 Boys Camp		25,767	(25,767)	25,767	(0)
28000 Agriculture Commissioner	28,696	32,622	(3,926)		24,770

County of Shasta  
Countywide Cost Allocation Plan  
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Fiscal Year 11/12 Actual		ACTUAL FY	ESTIMATES	ROLL	ADJUSTMENTS	PROPOSED
		2011-12	PAID FOR FY 2011-12	FORWARD FOR FY 2011-12	FY 2013-14 ESTIMATE	CHARGE FY 13-14
28200	Building	76,971	68,334	8,637		85,609
28500	Knighton Rd Beetle Mitigation	162	193	(31)		131
28600	Planning	101,172	71,064	30,109		131,281
28700	Coroner	34,004	35,150	(1,146)		32,858
28800	Dispatch	2,030	2,058	(28)		2,002
29000	Recorder	189,695	195,212	(5,517)		184,178
29200	Public Guardian	89,738	138,988	(49,250)		40,488
29400	Wildlife	1,172	547	625		1,797
29700	Animal Control	53,897	50,225	3,672		57,568
29900	Public Administration	(5,471)	(20,014)	14,543		9,072
30100	Roads	435,280	417,732	17,548		452,828
40200	Environmental Health	55,059	64,824	(9,765)		45,293
40400	Mental Health Services Act	146,337	106,380	39,958		186,295
41000	Mental Health	287,181	305,951	(18,770)		268,411
41100	Public Health	525,009	479,818	45,191		570,200
41200	Health Care	1,012	730	282		1,294
41700	Child Services	38,011	36,532	1,479		39,491
42200	Alcohol & Drug	44,726	36,013	8,714		53,440
42400	Substance Abuse Crime Prevention	48	5,227	(5,179)		(5,131)
42500	Perinatal	23,690	52,230	(28,540)		(4,850)
50100	Social Services Administration	922,107	931,564	(9,457)		912,650
50200	Health and Human Services Agency	214,423	144,081	70,342		284,765
53000	Opportunity Center	216,831	230,132	(13,301)		203,530
54000	County Indigents	1,100	1,021	79		1,178
54300	Housing	172,801	162,272	10,529		183,330
57000	Veterans' Services	19,742	11,785	7,956		27,698
59000	Community Action Agency	117,898	123,293	(5,395)		112,503
59200	HSG Home IPP Admin	3,365	1,751	1,614		4,979
59600	Housing Rehabilitation	4,229	5,514	(1,285)		2,943
61000	Library	9,777	7,200	2,577		12,354
62000	Agriculture Extension Service	7,084	7,701	(617)		6,468
62100	Farm Advisor	2,685	1,799	886		3,571
62200	CO-OP Extension Forestry		297	(297)	297	0
70100	Recreation & Parks	297	267	30		327
71000	Veterans' Hall	12,111	4,066	8,045		20,155
00200	Fall River Mills Airport	3,561	2,854	707		4,268
94000	Fleet Management	66,245	60,818	5,427		71,672
95000	Risk Management	197,816	201,400	(3,584)		194,232
92500	Information Systems	786,448	745,039	41,409		827,857
95500	Facilities Management	142,315	147,108	(4,793)		137,522

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Fiscal Year 11/12 Actual	ACTUAL FY	ESTIMATES	ROLL	ADJUSTMENTS	PROPOSED
	2011-12	PAID FOR FY 2011-12	FORWARD FOR FY 2011-12	FY 2013-14 ESTIMATE	CHARGE FY 13-14
00207 Solid Waste	6,764	3,599	3,165		9,930
00300 Amber Lane PRD	120	74	46		166
00301 Burney Meadows Storm Drain	76	44	32		108
00302 Amber Ridge PRD	100	74	26		127
00303 Marianas PRD	105	74	31		135
00304 Coloma PRD	90	74	16		105
00305 Vedder Road PRD	103	59	43		146
00306 River Hill Estates PRD	492	410	83		575
00307 Craig Lane PRD	466	74	392		858
00308 E. Stillwater Way PRD	129	89	40		169
00309 Fullerton Way PRD	113	89	25		138
00310 Deer Flat Road	107	59	48		155
00311 Skyway PRD	98	59	39		137
00312 Mule Mt. PRD	98	59	39		137
00313 Fore Way PRD	90	59	30		120
00314 Blacks PRD	100	74	26		127
00315 Logan PRD	113	410	(296)		(183)
00316 Valparaiso PRD	94	59	35		129
00317 Lakehead Lighting	602	503	99		700
00318 Lark Court PRD	126	89	38		164
00319 Manor Crest PRD	90	59	30		120
00320 Santa Barbara Estates PRD	90	74	16		105
00321 Victoria Highlands Estates PRD	90	74	16		105
00322 Country Fields Estates PRD	98	89	10		108
00324 China Gulch PRD	120	74	46		166
00325 Manton Heights PRD	118	410	(292)		(174)
00326 Manzanillo Orchard PRD	98	59	39		137
00327 Lavern Lane PRD	137	89	49		186
00328 Canto Del Lupine PRD Admin	451	74	377		828
00329 Crowley Crk Ranchettes PRD Adm	109	74	35		144
00330 Jordan Manor PRD Admin	103	103	(1)		102
00331 Ritts Mill Road Admin	126	74	53		179
00332 Rother Lighting	624	548	76		700
00333 Robledo Road PRD Admin	157	380	(223)		(66)
00334 Santa Barbara #2 PRD Admin	94	59	35		129
00335 N Chaparral Dr PRD Admin	124	89	36		160
00337 Woggon Lane PRD Admin	120	74	46		166
00338 Aiden Park PRD Admin	90	59	30		120
00339 L&R Estates PRD Admin	105	74	31		135
00340 Squaw Carpet Fire Accs PRD Admin	90	59	30		120

County of Shasta  
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<b>Fiscal Year 11/12 Actual</b>		ACTUAL FY	ESTIMATES	ROLL	ADJUSTMENTS	PROPOSED
		2011-12	PAID FOR FY 2011-12	FORWARD FOR FY 2011-12	FY 2013-14 ESTIMATE	CHARGE FY 13-14
00341	Rolland Cntry Estates PRD Admin	105	74	31		135
00342	Shelly Lane PRD Admin	109	59	50		159
00343	Millville Way PRD Admin	120	439	(319)		(199)
00344	Diamond Ridge PRD Admin	109	74	35		144
00345	Mountain Gate Meadows PRD Admin	90	59	30		120
00347	Sierra Lighting	606	518	88		694
00351	Timber Ridge PRD Admin	90	59	30		120
00360	Equestrian Estates PRD Admin	113	59	54		168
00361	Tract 1323 PRD	377	340	37		415
00364	Sonora PRD	148	74	74		223
00366	Ponder PRD	94	74	20		114
00367	Shasta Meadows PRD	98	89	10		108
00368	Old Stagecoach PRD	451	59	392		843
00369	Inter Mountain PRD	175	89	86		260
00370	Alpine PRD	94	74	20		114
00371	Water Agency	3,440	1,683	1,757		5,197
00372	Dusty PRD	105	74	31		135
00373	AQMD	41,046	35,661	5,384		46,430
00374	Castella Water	2,225	1,956	269	(424)	2,070
00375	Sugarloaf Water	2,386	1,570	815		3,201
00376	Buckshot Ln Em Fire PRD Admin	76	44	32		108
00377	Jones Valley Water	9,560	4,551	5,008		14,568
00378	Palo Cedro Sewer	4,340	3,825	515		4,855
00380	Amesbury Village PRD Admin	96	74	22		118
00381	Palo Cedro Oaks PRD Admin	85	59	26		111
00382	Shasta Lake Ranchos R/M	118	424	(307)		(189)
00383	Holiday Acres R/M	109	74	35		144
00384	Alpine Meadows Sewer	1,887	1,615	271		2,158
00385	Belmont Storm Drain	135	133	2		137
00386	Street Lighting Admin.	666	577	88		754
00387	Cottonwood Sewer	11,397	10,532	864		12,261
00391	Fire Protection Admin.	108,354	155,488	(47,134)		61,219
00393	Burney Storm Drain	384	849	(465)		(81)
00394	Keswick Admin.	3,517	2,163	1,354		4,871
00395	French Gulch Water	2,323	1,674	649		2,972
00396	Cragview Water	4,870	2,528	2,342		7,213
00397	Los Palos Dr Em Fire PRD Admin	90	74	16		105
00398	Foxwood Estates PRD Admin	118	74	44		162
00399	Rocky Ledge estates PRD Admin	109	74	35		144
00401	Anderson Cemetery	5,808	4,121	1,687		7,495



County of Shasta  
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Fiscal Year	11/12 Actual	ACTUAL FY	ESTIMATES	ROLL	ADJUSTMENTS	PROPOSED
		2011-12	PAID FOR FY 2011-12	FORWARD FOR FY 2011-12	FY 2013-14 ESTIMATE	CHARGE FY 13-14
00402	Burney Cemetery	5,687	6,155	(468)		5,218
00403	Cottonwood Cemetery	3,320	2,817	503		3,823
00404	Fall River Mills Cemetery	4,183	2,669	1,514		5,698
00405	Halcumb Cemetery	4,520	3,366	1,154		5,673
00406	Manton Cemetery	522	503	18		540
00407	Millville Cemetery	4,572	3,855	717		5,289
00408	Pine Grove Cemetery	12,731	9,434	3,297		16,029
00422	Centerville CSD	1,677	1,556	121		1,798
00423	Clear Creek CSD	1,293	1,171	122		1,415
00424	Fall River Mills CSD	1,212	934	279		1,491
00428	Shasta CSD	1,212	1,245	(33)		1,179
00429	Mountain Gate CSD	644	592	52		696
00441	Anderson FPD	11,876	12,994	(1,117)		10,759
00442	Buckeye FPD	771	770	0		771
00443	Burney FPD	13,312	10,975	2,338		15,650
00444	Castella FPD	3,910	8,144	(4,234)		(324)
00445	Shasta Lake FPD	14,060	15,738	(1,678)		12,381
00446	Cottonwood FPD	10,389	8,455	1,934		12,323
00447	Fall River Mills FPD	8,781	7,565	1,216		9,997
00449	Happy Valley FPD	13,541	12,373	1,168		14,708
00450	McArthur FPD	3,198	2,551	648		3,846
00452	Millville FPD	6,579	5,177	1,402		7,981
00461	Pine Grove MAD	7,933	6,764	1,170		9,103
00462	Shasta MAD	27,520	68,588	(41,069)		(13,549)
00463	Burney MAD	4,680	4,242	438		5,117
00481	Fall River Mills RCD	8,464	6,125	2,338		10,802
00482	W. Shasta RCD	111	104	8		119
00490	ACID	1,262	1,141	121		1,383
00491	Bella Vista Water	1,708	1,230	478		2,186
00492	Burney Water	458	444	14		473
00497	Mayers Memorial Hospital	1,599	1,438	161		1,759
00600	Cottonwood Crk Meadows PRD	103	74	29		131
00601	CSA #3 Castella Loan Admin		424	(424)	424	(0)
00602	Aegean Way PRD	90	59	30		120
00603	Village Green PRD	90	59	30		120
00604	Butterfield PRD	90	59	30		120
00605	Honeybee Acres PRD	90	59	30		120
00606	Silver Saddle PRD	96	59	37		133
00607	Wisteria Estates PRD	105	74	31		135
00608	Santa Barbara PRD	90	59	30		120

County of Shasta  
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EXHIBIT B

Fiscal Year 11/12 Actual	ACTUAL FY	ESTIMATES	ROLL	ADJUSTMENTS	PROPOSED
	2011-12	PAID FOR FY 2011-12	FORWARD FOR FY 2011-12	FY 2013-14 ESTIMATE	CHARGE FY 13-14
00609 Stillwater Ranch PRD	105	59	46		150
00610 Sterling Ranch PRD	90	59	30		120
00611 Mt. Lassen Woods PRD	90	30	60		149
00612 Waterleaf Estates PRD	98	59	39		137
00613 Jennifer Dr EFER PRD	98	15	83		182
00614 White Oak Manor PRD	90	15	75		164
00615 Terri Lee Terrace EFER PRD	83		83		166
00616 Westview Rd EFER PRD	83		83		166
00617 Sleeping Bull Estates PRD	87		87		174
00618 Garth Dr EFER PRD	83		83		166
00835 Detention Fac Inmate Funds Adm	7,815	9,942	(2,127)	2,127	7,815
00843 Prop 10 Children & Fam. 1st	15,559	13,569	1,990	(1,990)	15,559
00851 IHSS Public Authority	12,481	5,754	6,727		19,208
00862 Law Library	5,579	4,253	1,326		6,906
00892 RTPA	2,456	2,505	(49)		2,407
00928 SHASCOM	13,981	12,112	1,869		15,850
00952 Courts	105,985	143,152	(37,166)	37,166	105,985
03010 Schools	91,887	96,775	(4,889)		86,998
Total	8,272,083	8,323,060	(50,977)	62,463	8,283,568

County of Shasta  
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EXHIBIT C

Fiscal Year 11/12 Actual	Total Expenditures	Cost Adjustments	Total Allocated
Building Use	3,162,201	(938,247)	
Equipment Use	306,443	(98,420)	
County Audit	73,000	(2,365)	
10200 CAO	(128,632)	1,293,650	
11000 Auditor - Controller	597,287	1,925,923	
11100 TTC	1,650,396	(623,379)	
11300 Purchasing	(77,323)	270,081	
12000 County Counsel	134,227	1,435,593	
13000 Personnel	(38,703)	1,211,671	
10100 Board of Supervisors			79,042
10300 Clerk of the Board			93,244
11200 Assessor			499,176
14000 Elections			56,990
15900 Inter Mountain Fair			17,761
16600 Land, Buildings & Improvements			5,547
16901 Animal Shelter Construction			55
16902 Capital Proj Juvenile Hall			1,955
17200 Surveyor			107
17500 CSA Administration			14,704
20110 Trial Courts			13,397
20300 Conflict Public Defender			26,049
20700 Public Defender			65,810
20800 Grand Jury			28,553
22100 County Clerk			14,657
22700 District Attorney			305,105
22800 DCSS			184,624
23500 Sheriff			545,670
23600 Boating Safety			20,391
23700 Sheriff Civil Unit			17,227
24600 Detention Annex			301
25600 Victim Witness			22,233
26000 Jail			231,347
26100 Burney Substation			32,107
26200 Juvenile Hall			107,880
26300 Probation			200,004
26400 Boys Camp			
28000 Agriculture Commissioner			28,696
28200 Building			76,971

County of Shasta  
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EXHIBIT C

<b>Fiscal Year 11/12 Actual</b>	Total Expenditures	Cost Adjustments	Total Allocated
28500 Knighton Rd Beetle Mitigation			162
28600 Planning			101,172
28700 Coroner			34,004
28800 Dispatch			2,030
29000 Recorder			189,695
29200 Public Guardian			89,738
29400 Wildlife			1,172
29700 Animal Control			53,897
29900 Public Administration			(5,471)
30100 Roads			435,280
40200 Environmental Health			55,059
40400 Mental Health Services Act			146,337
41000 Mental Health			287,181
41100 Public Health			525,009
41200 Health Care			1,012
41700 Child Services			38,011
42200 Alcohol & Drug			44,726
42400 Substance Abuse Crime Prevention			48
42500 Perinatal			23,690
50100 Social Services Administration			922,107
50200 Health and Human Services Agency			214,423
53000 Opportunity Center			216,831
54000 County Indigents			1,100
54300 Housing			172,801
57000 Veterans' Services			19,742
59000 Community Action Agency			117,898
59200 HSG Home IPP Admin			3,365
59600 Housing Rehabilitation			4,229
61000 Library			9,777
62000 Agriculture Extension Service			7,084
62100 Farm Advisor			2,685
62200 CO-OP Extension Forestry			
70100 Recreation & Parks			297
71000 Veterans' Hall			12,111
00200 Fall River Mills Airport			3,561
94000 Fleet Management			66,245
95000 Risk Management			197,816
92500 Information Systems			786,448
95500 Facilities Management			142,315

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Fiscal Year 11/12 Actual	Total Expenditures	Cost Adjustments	Total Allocated
00207 Solid Waste			6,764
00300 Amber Lane PRD			120
00301 Burney Meadows Storm Drain			76
00302 Amber Ridge PRD			100
00303 Marianas PRD			105
00304 Coloma PRD			90
00305 Vedder Road PRD			103
00306 River Hill Estates PRD			492
00307 Craig Lane PRD			466
00308 E. Stillwater Way PRD			129
00309 Fullerton Way PRD			113
00310 Deer Flat Road			107
00311 Skyway PRD			98
00312 Mule Mt. PRD			98
00313 Fore Way PRD			90
00314 Blacks PRD			100
00315 Logan PRD			113
00316 Valparaiso PRD			94
00317 Lakehead Lighting			602
00318 Lark Court PRD			126
00319 Manor Crest PRD			90
00320 Santa Barbara Estates PRD			90
00321 Victoria Highlands Estates PRD			90
00322 Country Fields Estates PRD			98
00324 China Gulch PRD			120
00325 Manton Heights PRD			118
00326 Manzanillo Orchard PRD			98
00327 Lavern Lane PRD			137
00328 Canto Del Lupine PRD Admin			451
00329 Crowley Crk Ranchettes PRD Adm			109
00330 Jordan Manor PRD Admin			103
00331 Ritts Mill Road Admin			126
00332 Rother Lighting			624
00333 Robledo Road PRD Admin			157
00334 Santa Barbara #2 PRD Admin			94
00335 N Chaparral Dr PRD Admin			124
00337 Woggon Lane PRD Admin			120
00338 Aiden Park PRD Admin			90
00339 L&R Estates PRD Admin			105

County of Shasta  
Countywide Cost Allocation Plan  
EXHIBIT C

<b>Fiscal Year 11/12 Actual</b>	Total Expenditures	Cost Adjustments	Total Allocated
00340 Squaw Carpet Fire Accs PRD Admin			90
00341 Rolland Cntry Estates PRD Admin			105
00342 Shelly Lane PRD Admin			109
00343 Millville Way PRD Admin			120
00344 Diamond Ridge PRD Admin			109
00345 Mountain Gate Meadows PRD Admin			90
00347 Sierra Lighting			606
00351 Timber Ridge PRD Admin			90
00360 Equestrian Estates PRD Admin			113
00361 Tract 1323 PRD			377
00364 Sonora PRD			148
00366 Ponder PRD			94
00367 Shasta Meadows PRD			98
00368 Old Stagecoach PRD			451
00369 Inter Mountain PRD			175
00370 Alpine PRD			94
00371 Water Agency			3,440
00372 Dusty PRD			105
00373 AQMD			41,046
00374 Castella Water			2,225
00375 Sugarloaf Water			2,386
00376 Buckshot Ln Em Fire PRD Admin			76
00377 Jones Valley Water			9,560
00378 Palo Cedro Sewer			4,340
00380 Amesbury Village PRD Admin			96
00381 Palo Cedro Oaks PRD Admin			85
00382 Shasta Lake Ranchos R/M			118
00383 Holiday Acres R/M			109
00384 Alpine Meadows Sewer			1,887
00385 Belmont Storm Drain			135
00386 Street Lighting Admin.			666
00387 Cottonwood Sewer			11,397
00391 Fire Protection Admin.			108,354
00393 Burney Storm Drain			384
00394 Keswick Admin.			3,517
00395 French Gulch Water			2,323
00396 Cragview Water			4,870
00397 Los Palos Dr Em Fire PRD Admin			90
00398 Foxwood Estates PRD Admin			118

County of Shasta  
Countywide Cost Allocation Plan  
EXHIBIT C

<b>Fiscal Year 11/12 Actual</b>	Total Expenditures	Cost Adjustments	Total Allocated
00399 Rocky Ledge estates PRD Admin			109
00401 Anderson Cemetery			5,808
00402 Burney Cemetery			5,687
00403 Cottonwood Cemetery			3,320
00404 Fall River Mills Cemetery			4,183
00405 Halcumb Cemetery			4,520
00406 Manton Cemetery			522
00407 Millville Cemetery			4,572
00408 Pine Grove Cemetery			12,731
00422 Centerville CSD			1,677
00423 Clear Creek CSD			1,293
00424 Fall River Mills CSD			1,212
00428 Shasta CSD			1,212
00429 Mountain Gate CSD			644
00441 Anderson FPD			11,876
00442 Buckeye FPD			771
00443 Burney FPD			13,312
00444 Castella FPD			3,910
00445 Shasta Lake FPD			14,060
00446 Cottonwood FPD			10,389
00447 Fall River Mills FPD			8,781
00449 Happy Valley FPD			13,541
00450 McArthur FPD			3,198
00452 Millville FPD			6,579
00461 Pine Grove MAD			7,933
00462 Shasta MAD			27,520
00463 Burney MAD			4,680
00481 Fall River Mills RCD			8,464
00482 W. Shasta RCD			111
00490 ACID			1,262
00491 Bella Vista Water			1,708
00492 Burney Water			458
00497 Mayers Memorial Hospital			1,599
00600 Cottonwood Crk Meadows PRD			103
00602 Aegean Way PRD			90
00603 Village Green PRD			90
00604 Butterfield PRD			90
00605 Honeybee Acres PRD			90
00606 Silver Saddle PRD			96

County of Shasta  
Countywide Cost Allocation Plan  
EXHIBIT C

<u>Fiscal Year 11/12 Actual</u>	Total Expenditures	Cost Adjustments	Total Allocated
00607 Wisteria Estates PRD			105
00608 Santa Barbara PRD			90
00609 Stillwater Ranch PRD			105
00610 Sterling Ranch PRD			90
00611 Mt. Lassen Woods PRD			90
00612 Waterleaf Estates PRD			98
00613 Jennifer Dr EFER PRD			98
00614 White Oak Manor PRD			90
00615 Terri Lee Terrace EFER PRD			83
00616 Westview Rd EFER PRD			83
00617 Sleeping Bull Estates PRD			87
00618 Garth Dr EFER PRD			83
00835 Detention Fac Inmate Funds Adm			7,815
00843 Prop 10 Children & Fam. 1st			15,559
00851 IHSS Public Authority			12,481
00862 Law Library			5,579
00892 RTPA			2,456
00928 SHASCOM			13,981
00952 Courts			105,985
03010 Schools			91,887
Direct Billed			601,510
Unallocated			1,305,440
Total	<u>5,678,896</u>	<u>4,474,508</u>	<u>10,179,033</u>



County of Shasta  
Countywide Cost Allocation Plan  
**EXHIBIT D**

<b>Fiscal Year 11/12 Actual</b>	CAO 10200	Auditor 11000	TTC 11100	Purchasing 11300	County Counsel 12000	Personnel 13000	Total CSD Allocated
<b>Schedule Referenced</b>	<b>4.04</b>	<b>5.10</b>	<b>6.06</b>	<b>7.04</b>	<b>8.08</b>	<b>9.05</b>	
10200 CAO	7,627	18,948	11	731	17,180	4,470	48,966
11000 Auditor - Controller	13,137	142,173	132	1,462	7,246	13,534	177,684
11100 TTC	8,786	29,387	22	745	14,704	8,660	62,304
11300 Purchasing	590	1,352	1	183	1,145	1,096	4,367
12000 County Counsel	11,223	12,486	6	91	1,426	6,030	31,263
13000 Personnel	5,490	17,225	23	548	2,463	5,233	30,983
<b>Subtotal</b>	<b>46,854</b>	<b>221,573</b>	<b>194</b>	<b>3,760</b>	<b>44,165</b>	<b>39,023</b>	<b>355,567</b>
<b>Total</b>	<b>46,854</b>	<b>221,573</b>	<b>194</b>	<b>3,760</b>	<b>44,165</b>	<b>39,023</b>	<b>355,567</b>

County of Shasta  
Countywide Cost Allocation Plan  
**EXHIBIT E**

**Fiscal Year 11/12 Actual**

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Department	Basis of Allocation
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**Building Use**

1.03 Courthouse	Square Footage Occupied by Department
1.04 Courthouse Annex	Square Footage Occupied by Department
1.05 Placer St. Building	Square Footage Occupied by Department
1.06 Burney Office	Square Footage Occupied by Department
1.07 Hospital Buildings	Square Footage Occupied by Department
1.08 Juvenile Hall	Square Footage Occupied by Department
1.09 Public Safety	Square Footage Occupied by Department
1.10 Bogg's Building/Old Jury Assembly	Square Footage Occupied by Department
1.11 1815 Yuba Remodel	Square Footage Occupied by Department
1.12 Individual Buildings	2% of Adjusted Historical Cost of Building
1.13 Administrative Center Building	Square Footage Occupied by Department
1.14 1855 Shasta Street	Square Footage Occupied by Department

**Equipment Use**

2.03 Equipment Use	6 2/3 % of Carrying Value of Equipment at FYE
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**County Audit**

3.03 General Audit	Actual FY 11/12 Salaries & Benefits by Department
3.04 Identified Audit	Direct Identification to Department

County of Shasta  
Countywide Cost Allocation Plan  
**EXHIBIT E**

**Fiscal Year 11/12 Actual**

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Department	Basis of Allocation
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**County Administrator**

4.03 Budgets & Administration Actual FY 11/12 Salaries & Benefits by Department

**Auditor Controller**

5.03 Claims & Accounting Transactions By Department  
5.04 Payroll Computed Number of Payroll Checks by Department  
5.05 Individual Services Actual Salaries & Benefits Expense by Project  
5.06 Budget Assistance Actual FY 11/12 Salaries & Benefits by Department  
5.07 Cost Plan Actual FY 11/12 Salaries & Benefits by Department  
5.08 Property Management Capital Asset Transactions by Department  
5.09 Reimbursed Audits Actual Salaries & Benefits Expense by Project

**Treasurer - Tax Collector/PA**

6.03 Bank Charge Identified Bank Charges per Department Account Statements  
6.04 Bank Charge General Computed Number of Checks Cashed by Department  
6.05 Check Reconciliation Computed Number of Checks Cashed by Department

**Purchasing**

7.03 Purchase Assistance Contracts, Purchase Orders, Bids, Requisitions, Surplus by Department

County of Shasta  
Countywide Cost Allocation Plan  
**EXHIBIT E**

**Fiscal Year 11/12 Actual**

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Department	Basis of Allocation
<b>County Counsel</b>	
8.03 Individual Attorney Services	Attorney Hours
8.04 Personnel	Number of Authorized Positions
8.05 Litigation	Total Number of Cases per Department
8.06 Contracts	Contracts, Purchase Orders, Bids, Requisitions, Surplus by Department
8.07 Outstationed At	Outstationed Attorneys' Hours
<b>Personnel</b>	
9.03 General Personnel	Number of Authorized Positions
9.04 Pre-Employment	Identified Claims by Department

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# Building Use

**Fiscal Year 11/12 Actual**

Building use charge is allowable for Plan purposes at an annual rate of two percent of the total cost of construction, improvements and acquisition costs of county-owned buildings. Building use charges for buildings occupied by multiple departments are allocated based on square footage occupied by each department. Land acquisition cost is unallowable and is not included in the cost of the buildings.

In FY 2008-09, allocation of the Courthouse (1.03) and Courthouse Annex (1.04) has changed per County agreement with the courts. County usage of these buildings has been reduced significantly.

At the beginning of FY 2011-12, the Public Safety Building (1.09) was purchased by the AOC in preparation for new courthouse construction. Therefore, there are no longer building use costs for this cost center as it is no longer owned by the county.

In FY 2010-11, a new cost center (1.14) was added to account for the remodeled library building that is now shared by the District Attorney and Veteran's Services. The building was previously accounted for in cost center 1.12 Individual Buildings.

The county did not direct bill for these costs in FY 2011-12.

COUNTY OF SHASTA  
BUILDING USE

<b>Fiscal Year 11/12 Actual</b>	Total	General & Admin	Courthouse	Courthouse Annex	Placer St. Building	Burney Office	Hospital Buildings	Juvenile Hall	Public Safety	Jury Assembly	1815 Yuba Remodel	Individual Buildings	Admin Center Bulding	1558 West Street
	100.00%		0.83%	1.61%	2.21%	0.12%	1.87%	1.49%		0.41%	0.10%	5.59%	82.14%	3.64%
<b>Other Expenditures &amp; Costs</b>														
Building Use	3,162,201		26,242	50,816	70,040	3,664	58,975	47,096		12,831	3,238	176,767	2,597,466	115,066
<b>Expenditures Per Financial Statements</b>	<u>3,162,201</u>		<u>26,242</u>	<u>50,816</u>	<u>70,040</u>	<u>3,664</u>	<u>58,975</u>	<u>47,096</u>		<u>12,831</u>	<u>3,238</u>	<u>176,767</u>	<u>2,597,466</u>	<u>115,066</u>
<b>Cost Adjustments</b>														
Building Use to CSD	(938,247)												(938,247)	
<b>Total Allocated</b>	<u><u>2,223,955</u></u>		<u><u>26,242</u></u>	<u><u>50,816</u></u>	<u><u>70,040</u></u>	<u><u>3,664</u></u>	<u><u>58,975</u></u>	<u><u>47,096</u></u>		<u><u>12,831</u></u>	<u><u>3,238</u></u>	<u><u>176,767</u></u>	<u><u>1,659,219</u></u>	<u><u>115,066</u></u>



**COUNTY OF SHASTA  
BUILDING USE**

<b>Fiscal Year 11/12 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
23700 Sheriff Civil Unit	1,571	0.0599	1,571			1,571
29000 Recorder	257	0.0098	257			257
00862 Law Library	1,883	0.0718	1,883			1,883
00952 Courts	22,532	0.8586	22,532			22,532
Total	26,242	1.0000	26,242			26,242
Direct Bill						
			26,242			26,242
Less CSD's						
Total Operating	26,242	1.0000	26,242			26,242

Basis of Allocation: Square Footage Occupied by Department

**COUNTY OF SHASTA  
BUILDING USE**

<b>Fiscal Year 11/12 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
00952 Courts	50,816	1.0000	50,816			50,816
Total	50,816	1.0000	50,816			50,816
Direct Bill				50,816		50,816
Less CSD's						
Total Operating	50,816	1.0000	50,816			50,816

Basis of Allocation: Square Footage Occupied by Department

**COUNTY OF SHASTA  
BUILDING USE**

<b>Fiscal Year 11/12 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
28200 Building	8,161	0.1165	8,161			8,161
28600 Planning	10,578	0.1510	10,578			10,578
30100 Roads	32,275	0.4608	32,275			32,275
40200 Environmental Health	8,170	0.1167	8,170			8,170
00373 AQMD	10,856	0.1550	10,856			10,856
Total	70,040	1.0000	70,040			70,040
Direct Bill						
			70,040			70,040
Less CSD's						
Total Operating	70,040	1.0000	70,040			70,040

Basis of Allocation: Square Footage Occupied by Department

**COUNTY OF SHASTA  
BUILDING USE**

<b>Fiscal Year 11/12 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
20110 Trial Courts	1,444	0.3941	1,444			1,444
26100 Burney Substation	2,220	0.6059	2,220			2,220
Total	3,664	1.0000	3,664			3,664
Direct Bill				3,664		3,664
Less CSD's						
Total Operating	3,664	1.0000	3,664			3,664

Basis of Allocation: Square Footage Occupied by Department

**COUNTY OF SHASTA**  
**BUILDING USE**

<b>Fiscal Year 11/12 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
23500 Sheriff	15,818	0.2682	15,818			15,818
41000 Mental Health	38,064	0.6454	38,064			38,064
41100 Public Health	4,011	0.0680	4,011			4,011
50100 Social Services Administration	993	0.0168	993			993
00373 AQMD	90	0.0015	90			90
<b>Total</b>	<b>58,975</b>	<b>1.0000</b>	<b>58,975</b>			<b>58,975</b>
<b>Direct Bill</b>				<b>58,975</b>		<b>58,975</b>
<b>Less CSD's</b>						
<b>Total Operating</b>	<b>58,975</b>	<b>1.0000</b>	<b>58,975</b>			<b>58,975</b>

Basis of Allocation: Square Footage Occupied by Department

**COUNTY OF SHASTA  
BUILDING USE**

<b>Fiscal Year 11/12 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
20110 Trial Courts	871	0.0185	871			871
26200 Juvenile Hall	34,116	0.7244	34,116			34,116
26300 Probation	12,109	0.2571	12,109			12,109
Total	47,096	1.0000	47,096			47,096
Direct Bill				47,096		47,096
Less CSD's						
Total Operating	47,096	1.0000	47,096			47,096

Basis of Allocation: Square Footage Occupied by Department

**COUNTY OF SHASTA  
BUILDING USE**

<b>Fiscal Year 11/12 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
23500 Sheriff	-	-	-			-
26300 Probation	-	-	-			-
<b>Total</b>	-	-	-			-
<b>Direct Bill</b>	-	-	-			-
Less CSD's	-	-	-	-	-	-
<b>Total Operating</b>	-	-	-	-	-	-

Basis of Allocation: Square Footage Occupied by Department

**COUNTY OF SHASTA  
BUILDING USE**

<b>Fiscal Year 11/12 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
41000 Mental Health	4,277	0.3333	4,277			4,277
41100 Public Health	4,277	0.3333	4,277			4,277
50100 Social Services Administration	4,277	0.3333	4,277			4,277
Total	12,831	1.0000	12,831			12,831
Direct Bill						
			12,831			12,831
Less CSD's						
Total Operating	12,831	1.0000	12,831			12,831

Basis of Allocation: Square Footage Occupied by Department



**COUNTY OF SHASTA  
BUILDING USE**

<b>Fiscal Year 11/12 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
20700 Public Defender	3,238	1.0000	3,238			3,238
Total	3,238	1.0000	3,238			3,238
Direct Bill				3,238		3,238
Less CSD's						
Total Operating	3,238	1.0000	3,238			3,238

Basis of Allocation: Square Footage Occupied by Department

**COUNTY OF SHASTA  
BUILDING USE**

<b>Fiscal Year 11/12 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
23500 Sheriff	6,846	0.0387	6,846			6,846
26200 Juvenile Hall	1,263	0.0071	1,263			1,263
28700 Coroner	3,986	0.0225	3,986			3,986
29700 Animal Control	1,113	0.0063	1,113			1,113
30100 Roads	18,860	0.1067	18,860			18,860
41000 Mental Health	2,580	0.0146	2,580			2,580
41100 Public Health	93,742	0.5303	93,742			93,742
50100 Social Services Administration	28,397	0.1606	28,397			28,397
61000 Library	8,820	0.0499	8,820			8,820
62000 Agriculture Extension Service	1,079	0.0061	1,079			1,079
71000 Veterans' Hall	10,083	0.0570	10,083			10,083
<b>Total</b>	<b>176,767</b>	<b>1.0000</b>	<b>176,767</b>			<b>176,767</b>
Direct Bill						
				<b>176,767</b>		<b>176,767</b>
Less CSD's						
<b>Total Operating</b>	<b>176,767</b>	<b>1.0000</b>	<b>176,767</b>			<b>176,767</b>

Basis of Allocation: 2% of Adjusted Historical Cost of Building

**COUNTY OF SHASTA  
BUILDING USE**

<b>Fiscal Year 11/12 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
10200 CAO	147,022	0.0566	147,022			147,022
11000 Auditor - Controller	240,161	0.0925	240,161			240,161
11100 TTC	205,145	0.0790	205,145			205,145
11300 Purchasing	65,596	0.0253	65,596			65,596
12000 County Counsel	138,152	0.0532	138,152			138,152
13000 Personnel	142,170	0.0547	142,170			142,170
10100 Board of Supervisors	43,127	0.0166	43,127			43,127
10300 Clerk of the Board	75,055	0.0289	75,055			75,055
11200 Assessor	388,384	0.1495	388,384			388,384
29000 Recorder	142,219	0.0548	142,219			142,219
53000 Opportunity Center	63,171	0.0243	63,171			63,171
54300 Housing	109,875	0.0423	109,875			109,875
59000 Community Action Agency	105,439	0.0406	105,439			105,439
95000 Risk Management	145,626	0.0561	145,626			145,626
92500 Information Systems	586,325	0.2257	586,325			586,325
Total	2,597,466	1.0000	2,597,466			2,597,466
Direct Bill						
			2,597,466			2,597,466
Less CSD's	(938,247)	(0.3612)	(938,247)			(938,247)
Total Operating	1,659,219	0.6388	1,659,219			1,659,219

Basis of Allocation: Square Footage Occupied by Department

**COUNTY OF SHASTA  
BUILDING USE**

<b>Fiscal Year 10/11 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
22700 District Attorney	105,859	0.9200	105,859			105,859
57000 Veterans' Services	9,207	0.0800	9,207			9,207
Total	115,066	1.0000	115,066			115,066
Direct Bill				115,066		115,066
Less CSD's						
Total Operating	115,066	1.0000	115,066			115,066

Basis of Allocation: Square Footage Occupied by Department

COUNTY OF SHASTA  
BUILDING USE

Fiscal Year 11/12 Actual	Total	Courthouse	Courthouse Annex	Placer St. Building	Burney Office	Hospital Buildings	Juvenile Hall	Public Safety	Jury Assembly	1815 Yuba Remodel	Individual Buildings	Admin Center Building	1855 Placer Street
10200 CAO	147,022											147,022	
11000 Auditor - Controller	240,161											240,161	
11100 TTC	205,145											205,145	
11300 Purchasing	65,596											65,596	
12000 County Counsel	138,152											138,152	
13000 Personnel	142,170											142,170	
10100 Board of Supervisors	43,127											43,127	
10300 Clerk of the Board	75,055											75,055	
11200 Assessor	388,384											388,384	
20110 Trial Courts	2,315				1,444		871						
20700 Public Defender	3,238									3,238			
22700 District Attorney	105,859												105,859
23500 Sheriff	22,663					15,818					6,846		
23700 Sheriff Civil Unit	1,571	1,571											
26100 Burney Substation	2,220				2,220								
26200 Juvenile Hall	35,379						34,116				1,263		
26300 Probation	12,109						12,109						
28200 Building	8,161			8,161									
28600 Planning	10,578			10,578									
28700 Coroner	3,986										3,986		
29000 Recorder	142,476	257										142,219	
29700 Animal Control	1,113										1,113		
30100 Roads	51,135			32,275							18,860		
40200 Environmental Health	8,170			8,170									
41000 Mental Health	44,921					38,064		4,277			2,580		
41100 Public Health	102,029					4,011		4,277			93,742		
50100 Social Services Administration	33,667					993		4,277			28,397		
53000 Opportunity Center	63,171											63,171	
54300 Housing	109,875											109,875	
57000 Veterans' Services	9,207												9,207
59000 Community Action Agency	105,439											105,439	
61000 Library	8,820										8,820		
62000 Agriculture Extension Service	1,079										1,079		
71000 Veterans' Hall	10,083										10,083		
95000 Risk Management	145,626											145,626	
92500 Information Systems	586,325											586,325	
00373 AQMD	10,946			10,856		90							
00862 Law Library	1,883	1,883											
00952 Courts	73,347	22,532	50,816										
<b>Total</b>	<b>3,162,201</b>	<b>26,242</b>	<b>50,816</b>	<b>70,040</b>	<b>3,664</b>	<b>58,975</b>	<b>47,096</b>		<b>12,831</b>	<b>3,238</b>	<b>176,767</b>	<b>2,597,466</b>	<b>115,066</b>
Direct Bill	3,162,201	26,242	50,816	70,040	3,664	58,975	47,096		12,831	3,238	176,767	2,597,466	115,066
Less CSD's	(938,247)											(938,247)	
<b>Total Operating</b>	<b>2,223,955</b>	<b>26,242</b>	<b>50,816</b>	<b>70,040</b>	<b>3,664</b>	<b>58,975</b>	<b>47,096</b>		<b>12,831</b>	<b>3,238</b>	<b>176,767</b>	<b>1,659,219</b>	<b>115,066</b>

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# Equipment Use

**Fiscal Year 11/12 Actual**

Equipment use allowance is allowable for Plan purposes for equipment assigned to county departments at an annual rate of 6 2/3 percent. Equipment that has been funded by grant programs is not included in this schedule, nor has equipment assigned to Internal Service and Enterprise funds, which is depreciated within these funds.

The county did not bill for these costs in FY 2011-12.



*Schedule of Costs  
to be Reallocated  
by Function*

**COUNTY OF SHASTA  
EQUIPMENT USE**

12/27/2012

<b>Fiscal Year 11/12 Actual</b>	Total	General & Admin	Equipment Use
	100%		100.00%
<b>Other Expenditures &amp; Costs</b>			
Equipment Use	306,443		306,443
<b>Expenditures Per Financial Statements</b>	<u>306,443</u>		<u>306,443</u>
<b>Cost Adjustments</b>			
Equipment Use to CSD	(98,420)		(98,420)
<b>Total Allocated</b>	<u><u>208,022</u></u>		<u><u>208,022</u></u>

**COUNTY OF SHASTA  
EQUIPMENT USE**

<b>Fiscal Year 11/12 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
10200 CAO	10,913	0.0356	10,913			10,913
11000 Auditor - Controller	24,635	0.0804	24,635			24,635
11100 TTC	13,041	0.0426	13,041			13,041
11300 Purchasing	27,752	0.0906	27,752			27,752
12000 County Counsel	11,246	0.0367	11,246			11,246
13000 Personnel	10,832	0.0353	10,832			10,832
10100 Board of Supervisors	11,013	0.0359	11,013			11,013
10300 Clerk of the Board						
11200 Assessor	27,752	0.0906	27,752			27,752
14000 Elections	1,028	0.0034	1,028			1,028
16600 Land, Buildings & Improvements						
22700 District Attorney	6,564	0.0214	6,564			6,564
23500 Sheriff	48,819	0.1593	48,819			48,819
26000 Jail	18,516	0.0604	18,516			18,516
26100 Burney Substation	386	0.0013	386			386
26200 Juvenile Hall	7,434	0.0243	7,434			7,434
26300 Probation	1,675	0.0055	1,675			1,675
28200 Building	3,584	0.0117	3,584			3,584
28600 Planning	613	0.0020	613			613
28700 Coroner	2,068	0.0067	2,068			2,068
28800 Dispatch	1,800	0.0059	1,800			1,800
29000 Recorder	20,250	0.0661	20,250			20,250
29700 Animal Control	11,822	0.0386	11,822			11,822
53000 Opportunity Center	2,541	0.0083	2,541			2,541
54300 Housing	17,485	0.0571	17,485			17,485
62000 Agriculture Extension Service	764	0.0025	764			764
71000 Veterans' Hall	479	0.0016	479			479
95000 Risk Management	14,702	0.0480	14,702			14,702

**COUNTY OF SHASTA  
EQUIPMENT USE**

<b>Fiscal Year 11/12 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
92500 Information Systems	34,318	0.1120	34,318			34,318
Total Direct Bill	306,443	1.0000	306,443			306,443
			306,443			306,443
Less CSD's	(98,420)	(0.3212)	(98,420)			(98,420)
Total Operating	208,022	0.6788	208,022			208,022

Basis of Allocation: 6 2/3 % of Carrying Value of Equipment at FYE

**COUNTY OF SHASTA  
EQUIPMENT USE**

<b>Fiscal Year 11/12 Actual</b>	<b>Total</b>	<b>General &amp; Admin</b>	<b>Equip Use</b>
10200 CAO	10,913		10,913
11000 Auditor - Controller	24,635		24,635
11100 TTC	13,041		13,041
11300 Purchasing	27,752		27,752
12000 County Counsel	11,246		11,246
13000 Personnel	10,832		10,832
10100 Board of Supervisors	11,013		11,013
11200 Assessor	27,752		27,752
22700 District Attorney	6,564		6,564
23500 Sheriff	48,819		48,819
26000 Jail	18,516		18,516
26100 Burney Substation	386		386
26200 Juvenile Hall	7,434		7,434
26300 Probation	1,675		1,675
28200 Building	3,584		3,584
28600 Planning	613		613
28700 Coroner	2,068		2,068
28800 Dispatch	1,800		1,800
29000 Recorder	20,250		20,250
29700 Animal Control	11,822		11,822
53000 Opportunity Center	2,541		2,541
54300 Housing	17,485		17,485
62000 Agriculture Extension Service	764		764
71000 Veterans' Hall	479		479
94000 Fleet Management	41		41
95000 Risk Management	14,702		14,702
92500 Information Systems	34,318		34,318
<b>Total</b>	<b>306,443</b>		<b>306,443</b>
Direct Bill	306,443		306,443
Less CSD's	(98,420)		(98,420)
<b>Total Operating</b>	<b>208,022</b>		<b>208,022</b>

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# County Audit

**Fiscal Year 11/12 Actual**

The county has an annual audit performed in accordance with the Single Audit Act, as implemented by Circular A-128, "Audits of State and Local Governments." The general portion of the audit was allocated to all departments based on actual FY 2011-12 salaries and benefits. Identified charges for the Single Audit have been allocated directly, based on a breakdown prepared by the external auditors.

Schedule of Costs  
to be Reallocated  
by Function

COUNTY OF SHASTA  
COUNTY AUDIT

12/27/2012

<b>Fiscal Year 11/12 Actual</b>	Total	General & Admin	General Audit	Identified Audit
<b>Other Expenditures &amp; Costs</b>				
General Audit	56,948		56,948	
Identified Audit	16,052			16,052
<b>Expenditures Per Financial Statements</b>	<u>73,000</u>		<u>56,948</u>	<u>16,052</u>
<b>Cost Adjustments</b>				
County Audit to CSD	(2,365)		(2,365)	
<b>Total Allocated</b>	<u><u>70,635</u></u>		<u><u>54,583</u></u>	<u><u>16,052</u></u>



**COUNTY OF SHASTA  
COUNTY AUDIT**

<b>Fiscal Year 11/12 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
10200 CAO	892,598	0.0068	385			385
11000 Auditor - Controller	1,537,438	0.0116	663			663
11100 TTC	1,028,253	0.0078	443			443
11300 Purchasing	68,998	0.0005	30			30
12000 County Counsel	1,313,454	0.0099	566			566
13000 Personnel	642,554	0.0049	277			277
10100 Board of Supervisors	382,344	0.0029	165			165
10300 Clerk of the Board	171,430	0.0013	74			74
11200 Assessor	2,936,407	0.0222	1,266			1,266
14000 Elections	609,184	0.0046	263			263
15900 Inter Mountain Fair	186,451	0.0014	80			80
17500 CSA Administration	537,475	0.0041	232			232
20700 Public Defender	2,496,920	0.0189	1,077			1,077
22100 County Clerk	208,853	0.0016	90			90
22700 District Attorney	5,466,021	0.0414	2,357			2,357
22800 DCSS	5,302,524	0.0402	2,287			2,287
23500 Sheriff	11,455,113	0.0868	4,940			4,940
23600 Boating Safety	535,987	0.0041	231			231
23700 Sheriff Civil Unit	382,925	0.0029	165			165
24600 Detention Annex	6,628	0.0001	3			3
25600 Victim Witness	679,693	0.0051	293			293
26000 Jail	6,894,087	0.0522	2,973			2,973
26100 Burney Substation	1,284,296	0.0097	554			554
26200 Juvenile Hall	2,316,624	0.0175	999			999
26300 Probation	4,874,385	0.0369	2,102			2,102
28000 Agriculture Commissioner	944,610	0.0072	407			407
28200 Building	592,279	0.0045	255			255
28600 Planning	858,990	0.0065	370			370
28700 Coroner	889,521	0.0067	384			384
29000 Recorder	510,552	0.0039	220			220

**COUNTY OF SHASTA  
COUNTY AUDIT**

<b>Fiscal Year 11/12 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
29700 Animal Control	404,753	0.0031	175			175
29900 Public Administration	88,824	0.0007	38			38
30100 Roads	8,645,997	0.0655	3,729			3,729
40200 Environmental Health	1,153,582	0.0087	498			498
40400 Mental Health Services Act	4,178,536	0.0316	1,802			1,802
41000 Mental Health	6,299,512	0.0477	2,717			2,717
41100 Public Health	9,078,627	0.0688	3,915			3,915
41700 Child Services	1,240,642	0.0094	535			535
42200 Alcohol & Drug	1,135,436	0.0086	490			490
42500 Perinatal	393,859	0.0030	170			170
50100 Social Services Administration	24,999,829	0.1893	10,782			10,782
50200 Health and Human Services Agency	6,674,087	0.0505	2,878			2,878
53000 Opportunity Center	2,439,512	0.0185	1,052			1,052
54300 Housing	479,121	0.0036	207			207
57000 Veterans' Services	287,476	0.0022	124			124
59000 Community Action Agency	219,644	0.0017	95			95
59600 Housing Rehabilitation	5,089	0.0000	2			2
62000 Agriculture Extension Service	93,616	0.0007	40			40
62100 Farm Advisor	31,265	0.0002	13			13
94000 Fleet Management	411,236	0.0031	177			177
95000 Risk Management	790,636	0.0060	341			341
92500 Information Systems	3,576,559	0.0271	1,542			1,542
95500 Facilities Management	2,251,847	0.0171	971			971
00373 AQMD	644,856	0.0049	278			278
00391 Fire Protection Admin.	306,072	0.0023	132			132
<b>Total</b>	<b>132,045,086</b>	<b>1.0000</b>	<b>56,948</b>			<b>56,948</b>
<b>Direct Bill</b>						
			56,948			56,948
<b>Less CSD's</b>	<b>(5,483,295)</b>	<b>(0.0415)</b>	<b>(2,365)</b>			<b>(2,365)</b>
<b>Total Operating</b>	<b>126,561,791</b>	<b>0.9585</b>	<b>54,583</b>			<b>54,583</b>

Basis of Allocation: Actual FY 11/12 Salaries & Benefits by Department

**COUNTY OF SHASTA  
COUNTY AUDIT**

<b>Fiscal Year 11/12 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
22800 DCSS						
30100 Roads						
50100 Social Services Administration	5,633	0.3509	5,633			5,633
Total	16,052	1.0000	16,052			16,052
Direct Bill				16,052		16,052
Less CSD's						
Total Operating	16,052	1.0000	16,052			16,052

Basis of Allocation: Direct Identification to Department

<b>Fiscal Year 11/12 Actual</b>	<b>Total</b>	<b>General Audit</b>	<b>Identified Audit</b>
10200 CAO	385	385	
11000 Auditor - Controller	663	663	
11100 TTC	443	443	
11300 Purchasing	30	30	
12000 County Counsel	566	566	
13000 Personnel	277	277	
10100 Board of Supervisors	165	165	
10300 Clerk of the Board	74	74	
11200 Assessor	1,266	1,266	
14000 Elections	263	263	
15900 Inter Mountain Fair	80	80	
17500 CSA Administration	232	232	
20700 Public Defender	1,077	1,077	
22100 County Clerk	90	90	
22700 District Attorney	2,357	2,357	
22800 DCSS	2,287	2,287	
23500 Sheriff	4,940	4,940	
23600 Boating Safety	231	231	
23700 Sheriff Civil Unit	165	165	
24600 Detention Annex	3	3	
25600 Victim Witness	293	293	
26000 Jail	2,973	2,973	
26100 Burney Substation	554	554	
26200 Juvenile Hall	999	999	
26300 Probation	2,102	2,102	
28000 Agriculture Commissioner	407	407	
28200 Building	255	255	
28600 Planning	370	370	
28700 Coroner	384	384	
29000 Recorder	220	220	
29700 Animal Control	175	175	
29900 Public Administration	38	38	

<b>Fiscal Year 11/12 Actual</b>	<b>Total</b>	<b>General Audit</b>	<b>Identified Audit</b>
30100 Roads	3,729	3,729	
40200 Environmental Health	498	498	
40400 Mental Health Services Act	1,802	1,802	
41000 Mental Health	2,717	2,717	
41100 Public Health	3,915	3,915	
41700 Child Services	535	535	
42200 Alcohol & Drug	490	490	
42500 Perinatal	170	170	
50100 Social Services Administration	16,415	10,782	5,633
50200 Health and Human Services Agency	2,878	2,878	
53000 Opportunity Center	1,052	1,052	
54300 Housing	2,929	207	2,722
57000 Veterans' Services	124	124	
59000 Community Action Agency	2,348	95	2,253
59600 Housing Rehabilitation	2,724	2	2,722
62000 Agriculture Extension Service	40	40	
62100 Farm Advisor	13	13	
94000 Fleet Management	177	177	
95000 Risk Management	341	341	
92500 Information Systems	1,542	1,542	
95500 Facilities Management	971	971	
00373 AQMD	278	278	
00391 Fire Protection Admin.	132	132	
<b>Total</b>	<b>73,000</b>	<b>56,948</b>	<b>16,052</b>
Direct Bill	73,000	56,948	16,052
Less CSD's	(2,365)	(2,365)	
<b>Total Operating</b>	<b>70,635</b>	<b>54,583</b>	<b>16,052</b>

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# County Administrative Officer

**Fiscal Year 11/12 Actual**

The costs of the County Administrative Department are allocated to the various functions based on monthly time records.

Budget production, oversight and administrative costs are allocated to the user departments based on actual FY 2011-12 salaries & benefits.

The County Administrator did not bill for these services during FY 2011-12.

General government costs are unallowable for Plan purposes and have not been allocated.



Schedule of Costs  
to be Reallocated  
by Function

COUNTY OF SHASTA  
COUNTY ADMINISTRATOR

12/27/2012

Fiscal Year 11/12 Actual	Total	General & Admin	Budgets & Admin	General Gov't
	100.00%	16.68%	80.78%	2.54%
<b>Wages &amp; Benefits</b>				
Salaries & Wages	630,172	105,113	509,053	16,006
Benefits	262,427	43,773	211,989	6,666
<b>Services &amp; Supplies</b>				
Communications	5,195	867	4,197	132
Household Exp.	11,616	1,938	9,383	295
Insurance	2,006	335	1,620	51
Maint. Of Equip.	1,086	181	877	28
Maint. Of Struct.	15,314	2,554	12,371	389
Memberships	1,438			1,438
Office Exp.	8,693	1,450	7,022	221
Postage	1,263	211	1,020	32
Office Exp. - Printing	455	76	368	12
Professional & Special Svs	25,214	25,214		
Info. Systems Service	17,561	2,929	14,186	446
Personnel Preemployment Services	79	13	64	2
Public & Legal Notices	128	21	103	3
Rents & Leases Equip	1,673	279	1,351	42
Rents & Leases Struct	1,360	227	1,099	35
Small Tools & Equip	2,676	446	2,162	68
Software	2,869	479	2,318	73
Trans. & Travel	7,450	1,275	6,175	
Utilities	21,281	3,550	17,191	541
<b>Cost Applied/Transfers</b>				
Cost Applied A-87	(1,148,621)	(1,148,621)		
<b>Expenditures Per Financial Statements</b>	<u>(128,632)</u>	<u>(957,686)</u>	<u>802,574</u>	<u>26,480</u>
<b>Cost Adjustments</b>				
Deductions - Cost Applied	1,148,621	1,148,621		
Miscellaneous Revenue	(13,291)	(13,291)		
Building Use to CSD	147,022	147,022		

Schedule of Costs  
to be Reallocated  
by Function

COUNTY OF SHASTA  
COUNTY ADMINISTRATOR

12/27/2012

<b>Fiscal Year 11/12 Actual</b>	Total	General & Admin	Budgets & Admin	General Gov't
	100.00%	16.68%	80.78%	2.54%
Equipment Use to CSD	10,913	10,913		
County Audit to CSD	385	385		
<b>Functional Cost</b>	<u>1,165,018</u>	<u>335,964</u>	<u>802,574</u>	<u>26,480</u>
<b>Additions - 1st Allocation</b>				
Other				
Reallocate Admin		(335,964)	325,722	10,242
Allocable Costs	1,165,018		1,128,297	36,721
Unallocated	(36,721)			(36,721)
1st Allocation	<u>1,128,297</u>		<u>1,128,297</u>	
<b>Additions - 2nd Allocation</b>				
Other	48,966	48,966		
Reallocate Admin		(48,966)	47,474	1,493
Allocable Costs	48,966		47,474	1,493
Unallocated	(1,493)			(1,493)
2nd Allocation	<u>47,474</u>		<u>47,474</u>	
<b>Total Allocated</b>	<u><u>1,175,771</u></u>		<u><u>1,175,771</u></u>	

**COUNTY OF SHASTA  
COUNTY ADMINISTRATOR**

<b>Fiscal Year 11/12 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
10200 CAO	892,598	0.0068	7,627			7,627
11000 Auditor - Controller	1,537,438	0.0116	13,137			13,137
11100 TTC	1,028,253	0.0078	8,786			8,786
11300 Purchasing	68,998	0.0005	590			590
12000 County Counsel	1,313,454	0.0099	11,223			11,223
13000 Personnel	642,554	0.0049	5,490			5,490
10100 Board of Supervisors	382,344	0.0029	3,267		143	3,410
10300 Clerk of the Board	171,430	0.0013	1,465		64	1,529
11200 Assessor	2,936,407	0.0222	25,091		1,101	26,192
14000 Elections	609,184	0.0046	5,205		229	5,434
15900 Inter Mountain Fair	186,451	0.0014	1,593		70	1,663
17500 CSA Administration	537,475	0.0041	4,593		202	4,794
20700 Public Defender	2,496,920	0.0189	21,336		937	22,272
22100 County Clerk	208,853	0.0016	1,785		78	1,863
22700 District Attorney	5,466,021	0.0414	46,706		2,050	48,756
22800 DCSS	5,302,524	0.0402	45,309		1,989	47,298
23500 Sheriff	11,455,113	0.0868	97,881		4,297	102,178
23600 Boating Safety	535,987	0.0041	4,580		201	4,781
23700 Sheriff Civil Unit	382,925	0.0029	3,272		144	3,416
24600 Detention Annex	6,628	0.0001	57		2	59
25600 Victim Witness	679,693	0.0051	5,808		255	6,063
26000 Jail	6,894,087	0.0522	58,908		2,586	61,494
26100 Burney Substation	1,284,296	0.0097	10,974		482	11,456
26200 Juvenile Hall	2,316,624	0.0175	19,795		869	20,664
26300 Probation	4,874,385	0.0369	41,651		1,828	43,479
28000 Agriculture Commissioner	944,610	0.0072	8,071		354	8,426
28200 Building	592,279	0.0045	5,061		222	5,283
28600 Planning	858,990	0.0065	7,340		322	7,662
28700 Coroner	889,521	0.0067	7,601		334	7,934
29000 Recorder	510,552	0.0039	4,363		192	4,554

**COUNTY OF SHASTA  
COUNTY ADMINISTRATOR**

<b>Fiscal Year 11/12 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
29700 Animal Control	404,753	0.0031	3,459		152	3,610
29900 Public Administration	88,824	0.0007	759		33	792
30100 Roads	8,645,997	0.0655	73,878		3,243	77,121
40200 Environmental Health	1,153,582	0.0087	9,857		433	10,290
40400 Mental Health Services Act	4,178,536	0.0316	35,705		1,567	37,272
41000 Mental Health	6,299,512	0.0477	53,828		2,363	56,191
41100 Public Health	9,078,627	0.0688	77,575		3,405	80,980
41700 Child Services	1,240,642	0.0094	10,601		465	11,066
42200 Alcohol & Drug	1,135,436	0.0086	9,702		426	10,128
42500 Perinatal	393,859	0.0030	3,365		148	3,513
50100 Social Services Administration	24,999,829	0.1893	213,618		9,378	222,996
50200 Health and Human Services Agency	6,674,087	0.0505	57,029		2,503	59,532
53000 Opportunity Center	2,439,512	0.0185	20,845		915	21,760
54300 Housing	479,121	0.0036	4,094		180	4,274
57000 Veterans' Services	287,476	0.0022	2,456		108	2,564
59000 Community Action Agency	219,644	0.0017	1,877		82	1,959
59600 Housing Rehabilitation	5,089	0.0000	43		2	45
62000 Agriculture Extension Service	93,616	0.0007	800		35	835
62100 Farm Advisor	31,265	0.0002	267		12	279
94000 Fleet Management	411,236	0.0031	3,514		154	3,668
95000 Risk Management	790,636	0.0060	6,756		297	7,052
92500 Information Systems	3,576,559	0.0271	30,561		1,342	31,903
95500 Facilities Management	2,251,847	0.0171	19,242		845	20,086
00373 AQMD	644,856	0.0049	5,510		242	5,752
00391 Fire Protection Admin.	306,072	0.0023	2,615		115	2,730
<b>Total</b>	<b>132,045,086</b>	<b>1.0000</b>	<b>1,128,297</b>		<b>47,474</b>	<b>1,175,771</b>
Direct Bill						
			<b>1,128,297</b>		<b>47,474</b>	<b>1,175,771</b>
Less CSD's	(5,483,295)	(0.0415)	(46,854)			(46,854)
<b>Total Operating</b>	<b>126,561,791</b>	<b>0.9585</b>	<b>1,081,443</b>		<b>47,474</b>	<b>1,128,917</b>

Basis of Allocation: Actual FY 11/12 Salaries & Benefits by Department

<b>Fiscal Year 11/12 Actual</b>	Total	Budgets & Admin
10200 CAO	7,627	7,627
11000 Auditor - Controller	13,137	13,137
11100 TTC	8,786	8,786
11300 Purchasing	590	590
12000 County Counsel	11,223	11,223
13000 Personnel	5,490	5,490
10100 Board of Supervisors	3,410	3,410
10300 Clerk of the Board	1,529	1,529
11200 Assessor	26,192	26,192
14000 Elections	5,434	5,434
15900 Inter Mountain Fair	1,663	1,663
17500 CSA Administration	4,794	4,794
20110 Trial Courts	81	81
20700 Public Defender	22,272	22,272
22100 County Clerk	1,863	1,863
22700 District Attorney	48,756	48,756
22800 DCSS	47,298	47,298
23500 Sheriff	102,178	102,178
23600 Boating Safety	4,781	4,781
23700 Sheriff Civil Unit	3,416	3,416
24600 Detention Annex	59	59
25600 Victim Witness	6,063	6,063
26000 Jail	61,494	61,494
26100 Burney Substation	11,456	11,456
26200 Juvenile Hall	20,664	20,664
26300 Probation	43,479	43,479
28000 Agriculture Commissioner	8,426	8,426
28200 Building	5,283	5,283
28600 Planning	7,662	7,662
28700 Coroner	7,934	7,934

<b>Fiscal Year 11/12 Actual</b>	Total	Budgets & Admin
29000 Recorder	4,554	4,554
29700 Animal Control	3,610	3,610
29900 Public Administration	792	792
30100 Roads	77,121	77,121
40200 Environmental Health	10,290	10,290
40400 Mental Health Services Act	37,272	37,272
41000 Mental Health	56,191	56,191
41100 Public Health	80,980	80,980
41700 Child Services	11,066	11,066
42200 Alcohol & Drug	10,128	10,128
42500 Perinatal	3,513	3,513
50100 Social Services Administration	222,996	222,996
50200 Health and Human Services Agency	59,532	59,532
53000 Opportunity Center	21,760	21,760
54300 Housing	4,274	4,274
57000 Veterans' Services	2,564	2,564
59000 Community Action Agency	1,959	1,959
59100 HSG Cal Home	7	7
59200 HSG Home IPP Admin	182	182
59600 Housing Rehabilitation	45	45
62000 Agriculture Extension Service	835	835
62100 Farm Advisor	279	279
94000 Fleet Management	3,668	3,668
95000 Risk Management	7,052	7,052
92500 Information Systems	31,903	31,903
95500 Facilities Management	20,086	20,086
00373 AQMD	5,752	5,752
00391 Fire Protection Admin.	2,730	2,730
00851 IHSS Public Authority	1,584	1,584
<b>Total</b>	<b>1,175,771</b>	<b>1,175,771</b>
Direct Bill	1,175,771	1,175,771
Less CSD's	(46,854)	(46,854)
<b>Total Operating</b>	<b>1,128,917</b>	<b>1,128,917</b>

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# Auditor Controller



**Fiscal Year 11/12 Actual**

The salary and benefit costs of services performed by the Auditor-Controller's Office are distributed to the various functions based on actual time records.

The costs of accounting, claims and check issuance are allowable for Plan purposes and are allocated based on the number of transactions per each user department.

The cost of payroll processing is allowable for Plan purposes. This function is allocated based on the computed number of payroll checks and electronic funds transfers issued for each user department.

Costs for individual services specific to certain departments are allocated based on actual time records.

Budget production and assistance is allowable for Plan purposes and is allocated to the user departments based on actual FY 2011-12 salaries & benefits.

The cost of preparing the Cost Allocation Plan is allowable for Plan purposes and is allocated to all Central Service Departments based on actual FY 2011-12 salaries & benefits.

Property management is a capital asset inventory control function, which is allowable for Plan purposes and is allocated based on the number of capital asset transactions by department during FY 2011-12.

Audit services are allowable for Plan purposes and are allocated based on actual time records.

The property tax administration function is allocated but not reimbursed through the Plan. Costs are reimbursed by outside entities pursuant to SB2557 and SB813 .

For FY 2009-10, the SB-90 function was allocated to general government and not charged in the Plan due to reimbursement through state mandate reimbursement process. However, for FY 2010-11 that reimbursement was suspended by the State. Therefore, it is allocated to cost center 5.05 Individual Services for FY 2011-12.

COUNTY OF SHASTA  
AUDITOR-CONTROLLER

<b>Fiscal Year 11/12 Actual</b>	<b>Total</b>	<b>General &amp; Admin</b>	<b>Claims &amp; Accounting</b>	<b>Payroll</b>	<b>Individual Services</b>	<b>Budget Assistance</b>	<b>Cost Plan</b>	<b>Property Management</b>	<b>Reimbursed Audits</b>	<b>Property Tax Admin</b>	<b>General Gov't</b>
Time %	100.00%	30.16%	44.37%	13.34%	0.94%	3.72%	0.85%	0.30%	0.02%	6.31%	
<b>Wages &amp; Benefits</b>											
Salaries & Wages	1,025,299	308,690	450,463	137,633	9,973	40,089	9,174	3,110	203	65,964	-
Benefits	512,139	155,008	231,641	67,511	4,441	17,120	3,826	1,519	98	30,976	-
<b>Services &amp; Supplies</b>											
Communications	12,072	12,072									
Household Exp.	23,823	23,823									
Insurance	6,612	5,933	427	130	9	38	9	3	0	63	
Maint. Of Equip.	150,485	45,713	83,495	4,740						16,537	
Maint. Of Struct.	32,805	32,805									
Memberships	4,380	840	3,540								
Office Exp.	18,149	9,575	5,080	3,218	277						
Printing	193					193					
Postage	18,672		18,672								
Professional & Special Svs	22,841	2,728		112						20,000	
Info. Systems Service	371,696		330,483	41,213							
Rents & Leases Equip	4,261	2,766		1,496							
Rents & Leases Struct	6,693	3,453	1,620	1,620							
Small Tools & Equip	11,980	11,980									
Software	2,083	2,083									
Special Dept. Expense											
Trans. & Travel	4,827	2,888	85	222	198			1,435			
Utilities	34,779	34,779									
<b>Cost Applied/Transfers</b>											
Cost Applied A-87	(1,666,502)	(1,666,502)									
Capital Assets											
<b>Other Expenditures &amp; Costs</b>											
Building Use											
Equipment Use											
General Audit											
Direct Offset Grants											
Identified Audit											
<b>Expenditures Per Financial Statements</b>	<b>597,287</b>	<b>(1,011,366)</b>	<b>1,125,505</b>	<b>257,894</b>	<b>14,897</b>	<b>57,440</b>	<b>13,009</b>	<b>6,067</b>	<b>301</b>	<b>133,540</b>	<b>-</b>

COUNTY OF SHASTA  
AUDITOR-CONTROLLER

<b>Fiscal Year 11/12 Actual</b>	<b>Total</b>	<b>General &amp; Admin</b>	<b>Claims &amp; Accounting</b>	<b>Payroll</b>	<b>Individual Services</b>	<b>Budget Assistance</b>	<b>Cost Plan</b>	<b>Property Management</b>	<b>Reimbursed Audits</b>	<b>Property Tax Admin</b>	<b>General Gov't</b>
Time %	100.00%	30.16%	44.37%	13.34%	0.94%	3.72%	0.85%	0.30%	0.02%	6.31%	
<b>Cost Adjustments</b>											
Deductions - Cost Applied	1,666,502	1,666,502									
Property Tax Fees	(122,375)									(122,375)	
Auditors' Fees - Payroll	(1,004)			(1,004)							
Photocopies	(11)	(11)									
Charges for Services - A87	(98,857)	(98,857)									
Deduction - PY Cost Reimb Rev	221,232	98,857								122,375	
Miscellaneous Revenue	(5,023)	(5,023)									
Building Use to CSD	240,161	240,161									
Equipment Use to CSD	24,635	24,635									
County Audit to CSD	663	663									
<b>Functional Cost</b>	<b>2,523,210</b>	<b>915,561</b>	<b>1,125,505</b>	<b>256,890</b>	<b>14,897</b>	<b>57,440</b>	<b>13,009</b>	<b>6,067</b>	<b>301</b>	<b>133,540</b>	<b>-</b>
<b>Additions - 1st Allocation</b>											
Reallocate Admin	(0)	(915,561)	581,619	174,923	12,290	48,781	11,085	3,947	257	82,660	-
Allocable Costs	2,523,210		1,707,125	431,813	27,187	106,220	24,093	10,014	558	216,200	-
Unallocated	(216,200)									(216,200)	-
1st Allocation	2,307,010	-	1,707,125	431,813	27,187	106,220	24,093	10,014	558	-	-
<b>Additions - 2nd Allocation</b>											
Other	177,684	177,684									
Reallocate Admin	(0)	(177,684)	114,259	34,364	2,414	9,583		775	50	16,239	-
Allocable Costs	177,684		114,259	34,364	2,414	9,583	-	775	50	16,239	-
Unallocated	(16,239)									(16,239)	-
2nd Allocation	161,446	-	114,259	34,364	2,414	9,583	-	775	50	-	-
<b>Total Allocated</b>	<b>2,468,456</b>	<b>-</b>	<b>1,821,384</b>	<b>466,176</b>	<b>29,601</b>	<b>115,803</b>	<b>24,093</b>	<b>10,789</b>	<b>608</b>	<b>-</b>	<b>-</b>

**COUNTY OF SHASTA  
AUDITOR-CONTROLLER**

Fiscal Year 11/12 Actual	Allocation	Allocated	1st Allocation	Direct Billed	2nd Allocation	Total
	Units	Percent				
10200 CAO	767	0.0073	12,445			12,445
11000 Auditor - Controller	8,002	0.0761	129,895			129,895
11100 TTC	1,266	0.0120	20,547			20,547
11300 Purchasing	47	0.0004	765			765
12000 County Counsel	211	0.0020	3,419			3,419
13000 Personnel	733	0.0070	11,903			11,903
10100 Board of Supervisors	181	0.0017	2,930		219	3,149
10300 Clerk of the Board	210	0.0020	3,401		254	3,655
11200 Assessor	372	0.0035	6,041		452	6,493
14000 Elections	898	0.0085	14,576		1,090	15,665
15900 Inter Mountain Fair	436	0.0041	7,084		530	7,614
16600 Land, Buildings & Improvements	92	0.0009	1,492		112	1,603
16901 Animal Shelter Construction	3	0.0000	51		4	55
16902 Capital Proj Juvenile Hall	45	0.0004	737		55	792
17200 Surveyor	6	0.0001	100		7	107
17500 CSA Administration	138	0.0013	2,244		168	2,412
20110 Trial Courts	630	0.0060	10,221		764	10,985
20300 Conflict Public Defender	1,490	0.0142	24,190		1,809	25,999
20700 Public Defender	687	0.0065	11,144		833	11,977
20800 Grand Jury	395	0.0038	6,414		480	6,894
22100 County Clerk	348	0.0033	5,641		422	6,063
22700 District Attorney	2,961	0.0282	48,059		3,593	51,652
22800 DCSS	1,582	0.0150	25,675		1,920	27,595
23500 Sheriff	6,596	0.0627	107,073		8,006	115,079
23600 Boating Safety	492	0.0047	7,989		597	8,586
23700 Sheriff Civil Unit	272	0.0026	4,420		330	4,750
24600 Detention Annex	13	0.0001	217		16	233
25600 Victim Witness	311	0.0030	5,051		378	5,428
26000 Jail	2,098	0.0199	34,052		2,546	36,598
26100 Burney Substation	251	0.0024	4,075		305	4,379
26200 Juvenile Hall	576	0.0055	9,342		699	10,041
26300 Probation	2,106	0.0200	34,192		2,556	36,748
28000 Agriculture Commissioner	322	0.0031	5,233		391	5,625
28200 Building	447	0.0043	7,262		543	7,806
28500 Knighton Rd Beetle Mitigation	9	0.0001	150		11	161
28600 Planning	419	0.0040	6,804		509	7,313
28700 Coroner	628	0.0060	10,201		763	10,963

**COUNTY OF SHASTA  
AUDITOR-CONTROLLER**

Fiscal Year 11/12 Actual	Allocation	Allocated	1st Allocation	Direct Billed	2nd Allocation	Total
	Units	Percent				
28800 Dispatch	13	0.0001	213		16	229
29000 Recorder	603	0.0057	9,783		731	10,514
29200 Public Guardian	121	0.0011	1,960		147	2,107
29400 Wildlife	34	0.0003	548		41	589
29700 Animal Control	1,542	0.0147	25,036		1,872	26,908
29900 Public Administration	179	0.0017	2,902		217	3,119
30100 Roads	7,153	0.0680	116,121		8,682	124,804
40200 Environmental Health	844	0.0080	13,703		1,025	14,728
40400 Mental Health Services Act	1,939	0.0184	31,472		2,353	33,826
41000 Mental Health	2,688	0.0256	43,635		3,263	46,898
41100 Public Health	5,903	0.0561	95,830		7,165	102,995
41200 Health Care	41	0.0004	670		50	720
41700 Child Services	730	0.0069	11,846		886	12,732
42200 Alcohol & Drug	451	0.0043	7,325		548	7,873
42400 Substance Abuse Crime Prevention	3	0.0000	45		3	48
42500 Perinatal	321	0.0031	5,217		390	5,607
50100 Social Services Administration	6,230	0.0592	101,126		7,561	108,687
50200 Health and Human Services Agency	933	0.0089	15,152		1,133	16,285
53000 Opportunity Center	1,741	0.0166	28,268		2,114	30,382
54000 County Indigents	63	0.0006	1,023		76	1,099
54300 Housing	1,575	0.0150	25,559		1,911	27,471
57000 Veterans' Services	135	0.0013	2,198		164	2,362
59000 Community Action Agency	272	0.0026	4,409		330	4,739
59200 HSG Home IPP Admin	25	0.0002	404		30	434
59600 Housing Rehabilitation	14	0.0001	231		17	249
61000 Library	38	0.0004	619		46	665
62000 Agriculture Extension Service	140	0.0013	2,267		169	2,436
62100 Farm Advisor	84	0.0008	1,355		101	1,457
70100 Recreation & Parks	17	0.0002	276		21	297
71000 Veterans' Hall	89	0.0008	1,439		108	1,546
00200 Fall River Mills Airport	160	0.0015	2,591		194	2,785
94000 Fleet Management	2,463	0.0234	39,977		2,989	42,966
95000 Risk Management	953	0.0091	15,473		1,157	16,629
92500 Information Systems	1,030	0.0098	16,718		1,250	17,968
95500 Facilities Management	4,445	0.0423	72,155		5,395	77,550
00207 Solid Waste	232	0.0022	3,758		281	4,039
00300 Amber Lane PRD	7	0.0001	112		8	120
00301 Burney Meadows Storm Drain	4	0.0000	71		5	76

**COUNTY OF SHASTA  
AUDITOR-CONTROLLER**

Fiscal Year 11/12 Actual	Allocation	Allocated	1st Allocation	Direct Billed	2nd Allocation	Total
	Units	Percent				
00302 Amber Ridge PRD	6	0.0001	93		7	100
00303 Marianas PRD	6	0.0001	97		7	105
00304 Coloma PRD	5	0.0000	83		6	90
00305 Vedder Road PRD	6	0.0001	95		7	103
00306 River Hill Estates PRD	12	0.0001	187		14	201
00307 Craig Lane PRD	10	0.0001	162		12	174
00308 E. Stillwater Way PRD	7	0.0001	120		9	129
00309 Fullerton Way PRD	7	0.0001	106		8	113
00310 Deer Flat Road	6	0.0001	100		7	107
00311 Skyway PRD	6	0.0001	91		7	98
00312 Mule Mt. PRD	6	0.0001	91		7	98
00313 Fore Way PRD	5	0.0000	83		6	90
00314 Blacks PRD	6	0.0001	93		7	100
00315 Logan PRD	7	0.0001	106		8	113
00316 Valparaiso PRD	5	0.0001	87		7	94
00317 Lakehead Lighting	35	0.0003	560		42	602
00318 Lark Court PRD	7	0.0001	118		9	126
00319 Manor Crest PRD	5	0.0000	83		6	90
00320 Santa Barbara Estates PRD	5	0.0000	83		6	90
00321 Victoria Highlands Estates PRD	5	0.0000	83		6	90
00322 Country Fields Estates PRD	6	0.0001	91		7	98
00324 China Gulch PRD	7	0.0001	112		8	120
00325 Manton Heights PRD	7	0.0001	110		8	118
00326 Manzanillo Orchard PRD	6	0.0001	91		7	98
00327 Lavern Lane PRD	8	0.0001	128		10	137
00328 Canto Del Lupine PRD Admin	9	0.0001	148		11	159
00329 Crowley Crk Ranchettes PRD Adm	6	0.0001	101		8	109
00330 Jordan Manor PRD Admin	6	0.0001	95		7	103
00331 Ritts Mill Road Admin	7	0.0001	118		9	126
00332 Rother Lighting	36	0.0003	580		43	624
00333 Robledo Road PRD Admin	9	0.0001	146		11	157
00334 Santa Barbara #2 PRD Admin	5	0.0001	87		7	94
00335 N Chaparral Dr PRD Admin	7	0.0001	116		9	124
00337 Woggon Lane PRD Admin	7	0.0001	112		8	120
00338 Aiden Park PRD Admin	5	0.0000	83		6	90
00339 L&R Estates PRD Admin	6	0.0001	97		7	105
00340 Squaw Carpet Fire Accs PRD Admin	5	0.0000	83		6	90
00341 Rolland Cntry Estates PRD Admin	6	0.0001	97		7	105

**COUNTY OF SHASTA  
AUDITOR-CONTROLLER**

Fiscal Year 11/12 Actual	Allocation	Allocated	1st Allocation	Direct Billed	2nd Allocation	Total
	Units	Percent				
00342 Shelly Lane PRD Admin	6	0.0001	101		8	109
00343 Millville Way PRD Admin	7	0.0001	112		8	120
00344 Diamond Ridge PRD Admin	6	0.0001	101		8	109
00345 Mountain Gate Meadows PRD Admin	5	0.0000	83		6	90
00347 Sierra Lighting	35	0.0003	564		42	606
00351 Timber Ridge PRD Admin	5	0.0000	83		6	90
00360 Equestrian Estates PRD Admin	7	0.0001	106		8	113
00361 Tract 1323 PRD	22	0.0002	351		26	377
00364 Sonora PRD	9	0.0001	138		10	148
00366 Ponder PRD	5	0.0001	87		7	94
00367 Shasta Meadows PRD	6	0.0001	91		7	98
00368 Old Stagecoach PRD	9	0.0001	148		11	159
00369 Inter Mountain PRD	10	0.0001	162		12	174
00370 Alpine PRD	5	0.0001	87		7	94
00371 Water Agency	105	0.0010	1,696		127	1,823
00372 Dusty PRD	6	0.0001	97		7	105
00373 AQMD	364	0.0035	5,915		442	6,357
00374 Castella Water	127	0.0012	2,068		155	2,222
00375 Sugarloaf Water	120	0.0011	1,946		146	2,092
00376 Buckshot Ln Em Fire PRD Admin	4	0.0000	71		5	76
00377 Jones Valley Water	363	0.0035	5,899		441	6,340
00378 Palo Cedro Sewer	231	0.0022	3,752		281	4,033
00380 Amesbury Village PRD Admin	6	0.0001	89		7	96
00381 Palo Cedro Oaks PRD Admin	5	0.0000	79		6	85
00382 Shasta Lake Ranchos R/M	7	0.0001	110		8	118
00383 Holiday Acres R/M	6	0.0001	101		8	109
00384 Alpine Meadows Sewer	108	0.0010	1,753		131	1,884
00385 Belmont Storm Drain	8	0.0001	126		9	135
00386 Street Lighting Admin.	38	0.0004	619		46	665
00387 Cottonwood Sewer	635	0.0060	10,314		771	11,086
00391 Fire Protection Admin.	2,803	0.0266	45,494		3,402	48,896
00393 Burney Storm Drain	22	0.0002	357		27	384
00394 Keswick Admin.	185	0.0018	2,997		224	3,221
00395 French Gulch Water	133	0.0013	2,159		161	2,320
00396 Cragview Water	195	0.0019	3,166		237	3,402
00397 Los Palos Dr Em Fire PRD Admin	5	0.0000	83		6	90
00398 Foxwood Estates PRD Admin	7	0.0001	110		8	118
00399 Rocky Ledge estates PRD Admin	6	0.0001	101		8	109

**COUNTY OF SHASTA  
AUDITOR-CONTROLLER**

Fiscal Year 11/12 Actual	Allocation	Allocated	1st Allocation	Direct Billed	2nd Allocation	Total
	Units	Percent				
00401 Anderson Cemetery	332	0.0032	5,396		403	5,799
00402 Burney Cemetery	325	0.0031	5,282		395	5,677
00403 Cottonwood Cemetery	190	0.0018	3,084		231	3,315
00404 Fall River Mills Cemetery	239	0.0023	3,886		291	4,176
00405 Halcumb Cemetery	259	0.0025	4,198		314	4,512
00406 Manton Cemetery	30	0.0003	485		36	521
00407 Millville Cemetery	262	0.0025	4,247		318	4,565
00408 Pine Grove Cemetery	728	0.0069	11,824		884	12,708
00422 Centerville CSD	96	0.0009	1,558		117	1,675
00423 Clear Creek CSD	74	0.0007	1,201		90	1,291
00424 Fall River Mills CSD	69	0.0007	1,126		84	1,210
00428 Shasta CSD	69	0.0007	1,126		84	1,210
00429 Mountain Gate CSD	37	0.0004	599		45	643
00441 Anderson FPD	680	0.0065	11,031		825	11,855
00442 Buckeye FPD	44	0.0004	716		54	770
00443 Burney FPD	762	0.0072	12,364		924	13,288
00444 Castella FPD	224	0.0021	3,632		272	3,904
00445 Shasta Lake FPD	804	0.0076	13,058		976	14,034
00446 Cottonwood FPD	594	0.0057	9,649		721	10,370
00447 Fall River Mills FPD	502	0.0048	8,155		610	8,765
00449 Happy Valley FPD	775	0.0074	12,575		940	13,515
00450 McArthur FPD	183	0.0017	2,971		222	3,193
00452 Millville FPD	376	0.0036	6,110		457	6,567
00461 Pine Grove MAD	454	0.0043	7,368		551	7,919
00462 Shasta MAD	1,574	0.0150	25,558		1,911	27,468
00463 Burney MAD	268	0.0025	4,346		325	4,671
00481 Fall River Mills RCD	484	0.0046	7,861		588	8,449
00482 W. Shasta RCD	6	0.0001	104		8	111
00490 ACID	72	0.0007	1,173		88	1,261
00491 Bella Vista Water	98	0.0009	1,587		119	1,705
00492 Burney Water	26	0.0002	426		32	458
00497 Mayers Memorial Hospital	92	0.0009	1,485		111	1,596
00600 Cottonwood Crk Meadows PRD	6	0.0001	95		7	103
00602 Aegean Way PRD	5	0.0000	83		6	90
00603 Village Green PRD	5	0.0000	83		6	90
00604 Butterfield PRD	5	0.0000	83		6	90
00605 Honeybee Acres PRD	5	0.0000	83		6	90
00606 Silver Saddle PRD	6	0.0001	89		7	96



**COUNTY OF SHASTA  
AUDITOR-CONTROLLER**

Fiscal Year 11/12 Actual	Allocation	Allocated	1st Allocation	Direct Billed	2nd Allocation	Total
	Units	Percent				
00607 Wisteria Estates PRD	6	0.0001	97		7	105
00608 Santa Barbara PRD	5	0.0000	83		6	90
00609 Stillwater Ranch PRD	6	0.0001	97		7	105
00610 Sterling Ranch PRD	5	0.0000	83		6	90
00611 Mt. Lassen Woods PRD	5	0.0000	83		6	90
00612 Waterleaf Estates PRD	6	0.0001	91		7	98
00613 Jennifer Dr EFER PRD	6	0.0001	91		7	98
00614 White Oak Manor PRD	5	0.0000	83		6	90
00615 Terri Lee Terrace EFER PRD	5	0.0000	77		6	83
00616 Westview Rd EFER PRD	5	0.0000	77		6	83
00617 Sleeping Bull Estates PRD	5	0.0000	81		6	87
00618 Garth Dr EFER PRD	5	0.0000	77		6	83
00835 Detention Fac Inmate Funds Adm	414	0.0039	6,717		502	7,219
00843 Prop 10 Children & Fam. 1st	802	0.0076	13,021		974	13,995
00851 IHSS Public Authority	163	0.0015	2,644		198	2,842
00862 Law Library	212	0.0020	3,433		257	3,690
00892 RTPA	134	0.0013	2,179		163	2,342
00928 SHASCOM	682	0.0065	11,077		828	11,906
00952 Courts	1,868	0.0178	30,326		2,267	32,594
03010 Schools	4,881	0.0464	79,239		5,925	85,164
<b>Total</b>	<b>105,161</b>	<b>1.0000</b>	<b>1,707,125</b>		<b>114,259</b>	<b>1,821,384</b>
Direct Bill						
			1,707,125		114,259	1,821,384
Less CSD's	(11,025)	(0.1048)	(178,975)			(178,975)
<b>Total Operating</b>	<b>94,136</b>	<b>0.8952</b>	<b>1,528,149</b>		<b>114,259</b>	<b>1,642,409</b>

Basis of Allocation: Transactions By Department

**COUNTY OF SHASTA  
AUDITOR-CONTROLLER**

<b>Fiscal Year 11/12 Actual</b>	<b>Allocation Units</b>	<b>Allocated Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>2nd Allocation</b>	<b>Total</b>
10200 CAO	219	0.0041	1,770			1,770
11000 Auditor - Controller	529	0.0099	4,276			4,276
11100 TTC	430	0.0081	3,476			3,476
11300 Purchasing	26	0.0005	210			210
12000 County Counsel	277	0.0052	2,239			2,239
13000 Personnel	244	0.0046	1,973			1,973
10100 Board of Supervisors	130	0.0024	1,051		86	1,137
10300 Clerk of the Board	78	0.0015	631		52	682
11200 Assessor	1013	0.0190	8,189		673	8,863
14000 Elections	383	0.0072	3,096		255	3,351
15900 Inter Mountain Fair	136	0.0025	1,099		90	1,190
17500 CSA Administration	258	0.0048	2,086		172	2,257
20700 Public Defender	630	0.0118	5,093		419	5,512
22100 County Clerk	52	0.0010	420		35	455
22700 District Attorney	1560	0.0292	12,611		1,037	13,648
22800 DCSS	2205	0.0413	17,825		1,466	19,291
23500 Sheriff	3298	0.0617	26,661		2,193	28,854
23600 Boating Safety	211	0.0040	1,706		140	1,846
23700 Sheriff Civil Unit	127	0.0024	1,027		84	1,111
25600 Victim Witness	272	0.0051	2,199		181	2,380
26000 Jail	2278	0.0426	18,416		1,514	19,930
26100 Burney Substation	244	0.0046	1,973		162	2,135
26200 Juvenile Hall	869	0.0163	7,025		578	7,603
26300 Probation	1668	0.0312	13,484		1,109	14,593
28000 Agriculture Commissioner	354	0.0066	2,862		235	3,097
28200 Building	277	0.0052	2,239		184	2,423
28600 Planning	227	0.0042	1,835		151	1,986
28700 Coroner	183	0.0034	1,479		122	1,601
29000 Recorder	222	0.0042	1,795		148	1,942
29700 Animal Control	178	0.0033	1,439		118	1,557
30100 Roads	2780	0.0520	22,474		1,848	24,322

**COUNTY OF SHASTA  
AUDITOR-CONTROLLER**

<b>Fiscal Year 11/12 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
40200 Environmental Health	306	0.0057	2,474		203	2,677
40400 Mental Health Services Act	1521	0.0285	12,296		1,011	13,307
41000 Mental Health	2427	0.0454	19,620		1,613	21,234
41100 Public Health	3935	0.0737	31,811		2,616	34,427
41700 Child Services	360	0.0067	2,910		239	3,150
42200 Alcohol & Drug	422	0.0079	3,411		281	3,692
42400 Substance Abuse Crime Prevention						
42500 Perinatal	292	0.0055	2,361		194	2,555
50100 Social Services Administration	10813	0.2024	87,414		7,188	94,602
50200 Health and Human Services Agency	2110	0.0395	17,057		1,403	18,460
53000 Opportunity Center	5776	0.1081	46,694		3,840	50,534
54300 Housing	186	0.0035	1,504		124	1,627
57000 Veterans' Services	182	0.0034	1,471		121	1,592
59000 Community Action Agency	78	0.0015	631		52	682
59600 Housing Rehabilitation	27	0.0005	218		18	236
62000 Agriculture Extension Service	76	0.0014	614		51	665
62100 Farm Advisor	26	0.0005	210		17	227
94000 Fleet Management	140	0.0026	1,132		93	1,225
95000 Risk Management	237	0.0044	1,916		158	2,073
92500 Information Systems	1117	0.0209	9,030		743	9,773
95500 Facilities Management	887	0.0166	7,171		590	7,760
00373 AQMD	182	0.0034	1,471		121	1,592
00391 Fire Protection Admin.	876	0.0164	7,082		582	7,664
00851 IHSS Public Authority	76	0.0014	614		51	665
<b>Total</b>	<b>53,415</b>	<b>1.0000</b>	<b>431,813</b>		<b>34,364</b>	<b>466,176</b>
<b>Direct Bill</b>						
			<b>431,813</b>		<b>34,364</b>	<b>466,176</b>
<b>Less CSD's</b>	<b>(1,725)</b>	<b>(0.0323)</b>	<b>(13,945)</b>			<b>(13,945)</b>
<b>Total Operating</b>	<b>51,690</b>	<b>0.9677</b>	<b>417,868</b>		<b>34,364</b>	<b>452,231</b>

Basis of Allocation: Computed Number of Payroll Checks by Department

**COUNTY OF SHASTA  
AUDITOR-CONTROLLER**

<b>Fiscal Year 11/12 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
10300 Clerk of the Board						
14000 Elections	2,544	0.1713	4,658		414	5,071
20700 Public Defender	315	0.0212	576		51	627
22700 District Attorney	749	0.0504	1,371		122	1,493
22800 DCSS	61	0.0041	112		10	122
23500 Sheriff	1,643	0.1106	3,008		267	3,275
23600 Boating Safety	76	0.0052	140		12	152
26300 Probation	854	0.0575	1,564		139	1,703
29700 Animal Control						
41000 Mental Health	442	0.0298	809		72	881
42200 Alcohol & Drug	46	0.0031	84		7	91
50100 Social Services Administration	6,932	0.4668	12,691		1,127	13,818
00851 IHSS Public Authority	29	0.0019	53		5	58
Total	14,849	1.0000	27,187		2,414	29,601
Direct Bill						
			27,187		2,414	29,601
Less CSD's						
Total Operating	14,849	1.0000	27,187		2,414	29,601

Basis of Allocation: Actual Salaries & Benefits Expense by Project

**COUNTY OF SHASTA**  
**AUDITOR-CONTROLLER**

<b>Fiscal Year 11/12 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
10200 CAO	892,598	0.0068	718			718
11000 Auditor - Controller	1,537,438	0.0116	1,237			1,237
11100 TTC	1,028,253	0.0078	827			827
11300 Purchasing	68,998	0.0005	56			56
12000 County Counsel	1,313,454	0.0099	1,057			1,057
13000 Personnel	642,554	0.0049	517			517
10100 Board of Supervisors	382,344	0.0029	308		29	337
10300 Clerk of the Board	171,430	0.0013	138		13	151
11200 Assessor	2,936,407	0.0222	2,362		222	2,584
14000 Elections	609,184	0.0046	490		46	536
15900 Inter Mountain Fair	186,451	0.0014	150		14	164
17500 CSA Administration	537,475	0.0041	432		41	473
20700 Public Defender	2,496,920	0.0189	2,009		189	2,198
22100 County Clerk	208,853	0.0016	168		16	184
22700 District Attorney	5,466,021	0.0414	4,397		414	4,811
22800 DCSS	5,302,524	0.0402	4,265		401	4,667
23500 Sheriff	11,455,113	0.0868	9,215		867	10,082
23600 Boating Safety	535,987	0.0041	431		41	472
23700 Sheriff Civil Unit	382,925	0.0029	308		29	337
24600 Detention Annex	6,628	0.0001	5		1	6
25600 Victim Witness	679,693	0.0051	547		51	598
26000 Jail	6,894,087	0.0522	5,546		522	6,068
26100 Burney Substation	1,284,296	0.0097	1,033		97	1,130
26200 Juvenile Hall	2,316,624	0.0175	1,864		175	2,039
26300 Probation	4,874,385	0.0369	3,921		369	4,290
28000 Agriculture Commissioner	944,610	0.0072	760		72	831
28200 Building	592,279	0.0045	476		45	521
28600 Planning	858,990	0.0065	691		65	756
28700 Coroner	889,521	0.0067	716		67	783
29000 Recorder	510,552	0.0039	411		39	449
29700 Animal Control	404,753	0.0031	326		31	356
29900 Public Administration	88,824	0.0007	71		7	78

**COUNTY OF SHASTA**  
**AUDITOR-CONTROLLER**

<b>Fiscal Year 11/12 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
30100 Roads	8,645,997	0.0655	6,955		655	7,610
40200 Environmental Health	1,153,582	0.0087	928		87	1,015
40400 Mental Health Services Act	4,178,536	0.0316	3,361		316	3,678
41000 Mental Health	6,299,512	0.0477	5,067		477	5,544
41100 Public Health	9,078,627	0.0688	7,303		687	7,990
41700 Child Services	1,240,642	0.0094	998		94	1,092
42200 Alcohol & Drug	1,135,436	0.0086	913		86	999
42500 Perinatal	393,859	0.0030	317		30	347
50100 Social Services Administration	24,999,829	0.1893	20,110		1,893	22,003
50200 Health and Human Services Agency	6,674,087	0.0505	5,369		505	5,874
53000 Opportunity Center	2,439,512	0.0185	1,962		185	2,147
54300 Housing	479,121	0.0036	385		36	422
57000 Veterans' Services	287,476	0.0022	231		22	253
59000 Community Action Agency	219,644	0.0017	177		17	193
59600 Housing Rehabilitation	5,089	0.0000	4		0	4
62000 Agriculture Extension Service	93,616	0.0007	75		7	82
62100 Farm Advisor	31,265	0.0002	25		2	28
94000 Fleet Management	411,236	0.0031	331		31	362
95000 Risk Management	790,636	0.0060	636		60	696
92500 Information Systems	3,576,559	0.0271	2,877		271	3,148
95500 Facilities Management	2,251,847	0.0171	1,811		171	1,982
00373 AQMD	644,856	0.0049	519		49	568
00391 Fire Protection Admin.	306,072	0.0023	246		23	269
<b>Total</b>	<b>132,045,086</b>	<b>1.0000</b>	<b>106,220</b>		<b>9,583</b>	<b>115,803</b>
<b>Direct Bill</b>						
			<b>106,220</b>		<b>9,583</b>	<b>115,803</b>
<b>Less CSD's</b>	<b>(5,483,295)</b>	<b>(0.0415)</b>	<b>(4,411)</b>			<b>(4,411)</b>
<b>Total Operating</b>	<b>126,561,791</b>	<b>0.9585</b>	<b>101,809</b>		<b>9,583</b>	<b>111,392</b>

Basis of Allocation: Actual FY 11/12 Salaries & Benefits by Department

**COUNTY OF SHASTA  
AUDITOR-CONTROLLER**

<b>Fiscal Year 11/12 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
10200 CAO	892,598	0.1628	3,922			3,922
11000 Auditor - Controller	1,537,438	0.2804	6,755			6,755
11100 TTC	1,028,253	0.1875	4,518			4,518
11300 Purchasing	68,998	0.0126	303			303
12000 County Counsel	1,313,454	0.2395	5,771			5,771
13000 Personnel	642,554	0.1172	2,823			2,823
<b>Total</b>	<b>5,483,295</b>	<b>1.0000</b>	<b>24,093</b>			<b>24,093</b>
Direct Bill						
			24,093			24,093
Less CSD's	(5,483,295)	(1.0000)	(24,093)			(24,093)
<b>Total Operating</b>						

Basis of Allocation: Actual FY 11/12 Salaries & Benefits by Department

COUNTY OF SHASTA  
AUDITOR-CONTROLLER

<b>Fiscal Year 11/12 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
10200 CAO	10	0.0093	93			93
11000 Auditor - Controller	1	0.0009	9			9
11100 TTC	2	0.0019	19			19
11300 Purchasing	2	0.0019	19			19
13000 Personnel	1	0.0009	9			9
11200 Assessor	15	0.0139	139		11	150
16600 Land, Buildings & Improvements	132	0.1221	1,223		96	1,319
16902 Capital Proj Juvenile Hall	58	0.0537	537		42	580
22700 District Attorney	22	0.0204	204		16	220
22800 DCSS	4	0.0037	37		3	40
23500 Sheriff	210	0.1943	1,945		153	2,098
26000 Jail	7	0.0065	65		5	70
26300 Probation	5	0.0046	46		4	50
28200 Building	5	0.0046	46		4	50
28600 Planning	2	0.0019	19		1	20
28700 Coroner	1	0.0009	9		1	10
29000 Recorder	10	0.0093	93		7	100
30100 Roads	65	0.0601	602		47	649
40200 Environmental Health	4	0.0037	37		3	40
41000 Mental Health	3	0.0028	28		2	30
41100 Public Health	6	0.0056	56		4	60
41700 Child Services	1	0.0009	9		1	10
42500 Perinatal	4	0.0037	37		3	40
50100 Social Services Administration	14	0.0130	130		10	140
53000 Opportunity Center	7	0.0065	65		5	70
59000 Community Action Agency	1	0.0009	9		1	10
00200 Fall River Mills Airport	19	0.0176	176		14	190
94000 Fleet Management	78	0.0722	723		57	779
95000 Risk Management	2	0.0019	19		1	20
92500 Information Systems	90	0.0833	834		66	899
95500 Facilities Management	43	0.0398	398		31	430
00207 Solid Waste	68	0.0629	630		50	679
00373 AQMD	1	0.0009	9		1	10
00377 Jones Valley Water	88	0.0814	815		64	879
00378 Palo Cedro Sewer	1	0.0009	9		1	10
00391 Fire Protection Admin.	29	0.0268	269		21	290
00396 Cragview Water	59	0.0546	547		43	589
00892 RTPA	11	0.0102	102		8	110
<b>Total</b>	<b>1,081</b>	<b>1.0000</b>	<b>10,014</b>		<b>775</b>	<b>10,789</b>
<b>Direct Bill</b>						
			<b>10,014</b>		<b>775</b>	<b>10,789</b>
<b>Less CSD's</b>	<b>(16)</b>	<b>(0.0148)</b>	<b>(148)</b>			<b>(148)</b>
<b>Total Operating</b>	<b>1,065</b>	<b>0.9852</b>	<b>9,865</b>		<b>775</b>	<b>10,641</b>

Basis of Allocation : Capital Asset Transactions by Department



**COUNTY OF SHASTA**  
**AUDITOR-CONTROLLER**

<b>Fiscal Year 11/12 Actual</b>	Allocation Units	Allocated	1st Allocation	Direct	2nd Allocation	Total
		Percent		Billed		
23500 Sheriff	157.24	0.5222	291		26	318
50100 Social Services Administration	143.85	0.4778	266		24	291
Total	301.09	1.0000	558		50	608
Direct Bill	-					
			558		50	608
Less CSD's	-					
Total Operating	301.09	1.0000	558		50	608

Basis of Allocation: Actual Salaries & Benefits Expense by Project

COUNTY OF SHASTA  
AUDITOR-CONTROLLER

<b>Fiscal Year 11/12 Actual</b>	<b>Total</b>	<b>Claims &amp; Accounting</b>	<b>Payroll</b>	<b>Individual Services</b>	<b>Budget Assistance</b>	<b>Cost Plan</b>	<b>Property Management</b>	<b>Reimbursed Audits</b>
10200 CAO	18,948	12,445	1,770		718	3,922	93	
11000 Auditor - Controller	142,173	129,895	4,276		1,237	6,755	9	
11100 TTC	29,387	20,547	3,476		827	4,518	19	
11300 Purchasing	1,352	765	210		56	303	19	
12000 County Counsel	12,486	3,419	2,239		1,057	5,771		
13000 Personnel	17,225	11,903	1,973		517	2,823	9	
10100 Board of Supervisors	4,623	3,149	1,137		337			
10300 Clerk of the Board	4,488	3,655	682		151			
11200 Assessor	18,090	6,493	8,863		2,584		150	
14000 Elections	24,624	15,665	3,351	5,071	536			
15900 Inter Mountain Fair	8,968	7,614	1,190		164			
16600 Land, Buildings & Improvements	2,922	1,603					1,319	
16901 Animal Shelter Construction	55	55						
16902 Capital Proj Juvenile Hall	1,371	792					580	
17200 Surveyor	107	107						
17500 CSA Administration	5,142	2,412	2,257		473			
20110 Trial Courts	10,993	10,985			8			
20300 Confilict Public Defender	25,999	25,999						
20700 Public Defender	20,314	11,977	5,512	627	2,198			
20800 Grand Jury	6,894	6,894						
22100 County Clerk	6,702	6,063	455		184			
22700 District Attorney	71,824	51,652	13,648	1,493	4,811		220	
22800 DCSS	51,715	27,595	19,291	122	4,667		40	
23500 Sheriff	159,706	115,079	28,854	3,275	10,082		2,098	318
23600 Boating Safety	11,056	8,586	1,846	152	472			
23700 Sheriff Civil Unit	7,709	4,750	1,111	1,511	337			
24600 Detention Annex	239	233			6			
25600 Victim Witness	8,406	5,428	2,380		598			
26000 Jail	62,665	36,598	19,930		6,068		70	
26100 Burney Substation	7,644	4,379	2,135		1,130			
26200 Juvenile Hall	19,683	10,041	7,603		2,039			
26300 Probation	57,384	36,748	14,593	1,703	4,290		50	
28000 Agriculture Commissioner	9,553	5,625	3,097		831			
28200 Building	10,800	7,806	2,423		521		50	
28500 Knighton Rd Beetle Mitigation	161	161						
28600 Planning	10,075	7,313	1,986		756		20	
28700 Coroner	13,357	10,963	1,601		783		10	

COUNTY OF SHASTA  
AUDITOR-CONTROLLER

<b>Fiscal Year 11/12 Actual</b>	<b>Total</b>	<b>Claims &amp; Accounting</b>	<b>Payroll</b>	<b>Individual Services</b>	<b>Budget Assistance</b>	<b>Cost Plan</b>	<b>Property Management</b>	<b>Reimbursed Audits</b>
28800 Dispatch	229	229						
29000 Recorder	13,006	10,514	1,942		449		100	
29200 Public Guardian	2,107	2,107						
29400 Wildlife	589	589						
29700 Animal Control	28,821	26,908	1,557		356			
29900 Public Administration	3,197	3,119			78			
30100 Roads	157,385	124,804	24,322		7,610		649	
40200 Environmental Health	18,460	14,728	2,677		1,015		40	
40400 Mental Health Services Act	50,810	33,826	13,307		3,678			
41000 Mental Health	74,587	46,898	21,234	881	5,544		30	
41100 Public Health	145,472	102,995	34,427		7,990		60	
41200 Health Care	720	720						
41700 Child Services	16,984	12,732	3,150		1,092		10	
42200 Alcohol & Drug	12,656	7,873	3,692	91	999			
42400 Substance Abuse Crime Prevention	48	48						
42500 Perinatal	8,548	5,607	2,555		347		40	
50100 Social Services Administration	239,541	108,687	94,602	13,818	22,003		140	291
50200 Health and Human Services Agency	40,619	16,285	18,460		5,874			
53000 Opportunity Center	83,133	30,382	50,534		2,147		70	
54000 County Indigents	1,099	1,099						
54300 Housing	29,520	27,471	1,627		422			
57000 Veterans' Services	4,834	2,362	1,592	627	253			
59000 Community Action Agency	5,625	4,739	682		193		10	
59200 HSG Home IPP Admin	452	434			18			
59600 Housing Rehabilitation	489	249	236		4			
61000 Library	665	665						
62000 Agriculture Extension Service	3,183	2,436	665		82			
62100 Farm Advisor	1,712	1,457	227		28			
70100 Recreation & Parks	297	297						
71000 Veterans' Hall	1,546	1,546						
00200 Fall River Mills Airport	2,975	2,785					190	
94000 Fleet Management	45,332	42,966	1,225		362		779	
95000 Risk Management	19,419	16,629	2,073		696		20	
92500 Information Systems	31,788	17,968	9,773		3,148		899	
95500 Facilities Management	87,722	77,550	7,760		1,982		430	
00207 Solid Waste	4,718	4,039					679	
00300 Amber Lane PRD	120	120						
00301 Burney Meadows Storm Drain	76	76						

<b>Fiscal Year 11/12 Actual</b>	Total	Claims & Accounting	Payroll	Individual Services	Budget Assistance	Cost Plan	Property Management	Reimbursed Audits
00302 Amber Ridge PRD	100	100						
00303 Marianas PRD	105	105						
00304 Coloma PRD	90	90						
00305 Vedder Road PRD	103	103						
00306 River Hill Estates PRD	201	201						
00307 Craig Lane PRD	174	174						
00308 E. Stillwater Way PRD	129	129						
00309 Fullerton Way PRD	113	113						
00310 Deer Flat Road	107	107						
00311 Skyway PRD	98	98						
00312 Mule Mt. PRD	98	98						
00313 Fore Way PRD	90	90						
00314 Blacks PRD	100	100						
00315 Logan PRD	113	113						
00316 Valparaiso PRD	94	94						
00317 Lakehead Lighting	602	602						
00318 Lark Court PRD	126	126						
00319 Manor Crest PRD	90	90						
00320 Santa Barbara Estates PRD	90	90						
00321 Victoria Highlands Estates PRD	90	90						
00322 Country Fields Estates PRD	98	98						
00324 China Gulch PRD	120	120						
00325 Manton Heights PRD	118	118						
00326 Manzanillo Orchard PRD	98	98						
00327 Lavern Lane PRD	137	137						
00328 Canto Del Lupine PRD Admin	159	159						
00329 Crowley Crk Ranchettes PRD Adm	109	109						
00330 Jordan Manor PRD Admin	103	103						
00331 Ritts Mill Road Admin	126	126						
00332 Rother Lighting	624	624						
00333 Robledo Road PRD Admin	157	157						
00334 Santa Barbara #2 PRD Admin	94	94						
00335 N Chaparral Dr PRD Admin	124	124						
00337 Woggon Lane PRD Admin	120	120						
00338 Aiden Park PRD Admin	90	90						
00339 L&R Estates PRD Admin	105	105						
00340 Squaw Carpet Fire Accs PRD Admin	90	90						
00341 Rolland Cntry Estates PRD Admin	105	105						

<b>Fiscal Year 11/12 Actual</b>	<b>Total</b>	<b>Claims &amp; Accounting</b>	<b>Payroll</b>	<b>Individual Services</b>	<b>Budget Assistance</b>	<b>Cost Plan</b>	<b>Property Management</b>	<b>Reimbursed Audits</b>
00342 Shelly Lane PRD Admin	109	109						
00343 Millville Way PRD Admin	120	120						
00344 Diamond Ridge PRD Admin	109	109						
00345 Mountain Gate Meadows PRD Admin	90	90						
00347 Sierra Lighting	606	606						
00351 Timber Ridge PRD Admin	90	90						
00360 Equestrian Estates PRD Admin	113	113						
00361 Tract 1323 PRD	377	377						
00364 Sonora PRD	148	148						
00366 Ponder PRD	94	94						
00367 Shasta Meadows PRD	98	98						
00368 Old Stagecoach PRD	159	159						
00369 Inter Mountain PRD	174	174						
00370 Alpine PRD	94	94						
00371 Water Agency	1,823	1,823						
00372 Dusty PRD	105	105						
00373 AQMD	8,527	6,357	1,592		568		10	
00374 Castella Water	2,222	2,222						
00375 Sugarloaf Water	2,092	2,092						
00376 Buckshot Ln Em Fire PRD Admin	76	76						
00377 Jones Valley Water	7,219	6,340					879	
00378 Palo Cedro Sewer	4,043	4,033					10	
00380 Amesbury Village PRD Admin	96	96						
00381 Palo Cedro Oaks PRD Admin	85	85						
00382 Shasta Lake Ranchos R/M	118	118						
00383 Holiday Acres R/M	109	109						
00384 Alpine Meadows Sewer	1,884	1,884						
00385 Belmont Storm Drain	135	135						
00386 Street Lighting Admin.	665	665						
00387 Cottonwood Sewer	11,086	11,086						
00391 Fire Protection Admin.	57,119	48,896	7,664		269		290	
00393 Burney Storm Drain	384	384						
00394 Keswick Admin.	3,221	3,221						
00395 French Gulch Water	2,320	2,320						
00396 Cragview Water	3,992	3,402					589	
00397 Los Palos Dr Em Fire PRD Admin	90	90						
00398 Foxwood Estates PRD Admin	118	118						
00399 Rocky Ledge estates PRD Admin	109	109						

<b>Fiscal Year 11/12 Actual</b>	<b>Total</b>	<b>Claims &amp; Accounting</b>	<b>Payroll</b>	<b>Individual Services</b>	<b>Budget Assistance</b>	<b>Cost Plan</b>	<b>Property Management</b>	<b>Reimbursed Audits</b>
00401 Anderson Cemetery	5,799	5,799						
00402 Burney Cemetery	5,677	5,677						
00403 Cottonwood Cemetery	3,315	3,315						
00404 Fall River Mills Cemetery	4,176	4,176						
00405 Halcumb Cemetery	4,512	4,512						
00406 Manton Cemetery	521	521						
00407 Millville Cemetery	4,565	4,565						
00408 Pine Grove Cemetery	12,708	12,708						
00422 Centerville CSD	1,675	1,675						
00423 Clear Creek CSD	1,291	1,291						
00424 Fall River Mills CSD	1,210	1,210						
00428 Shasta CSD	1,210	1,210						
00429 Mountain Gate CSD	643	643						
00441 Anderson FPD	11,855	11,855						
00442 Buckeye FPD	770	770						
00443 Burney FPD	13,288	13,288						
00444 Castella FPD	3,904	3,904						
00445 Shasta Lake FPD	14,034	14,034						
00446 Cottonwood FPD	10,370	10,370						
00447 Fall River Mills FPD	8,765	8,765						
00449 Happy Valley FPD	13,515	13,515						
00450 McArthur FPD	3,193	3,193						
00452 Millville FPD	6,567	6,567						
00461 Pine Grove MAD	7,919	7,919						
00462 Shasta MAD	27,468	27,468						
00463 Burney MAD	4,671	4,671						
00481 Fall River Mills RCD	8,449	8,449						
00482 W. Shasta RCD	111	111						
00490 ACID	1,261	1,261						
00491 Bella Vista Water	1,705	1,705						
00492 Burney Water	458	458						
00497 Mayers Memorial Hospital	1,596	1,596						
00600 Cottonwood Crk Meadows PRD	103	103						
00602 Aegean Way PRD	90	90						
00603 Village Green PRD	90	90						
00604 Butterfield PRD	90	90						
00605 Honeybee Acres PRD	90	90						
00606 Silver Saddle PRD	96	96						

COUNTY OF SHASTA  
AUDITOR-CONTROLLER

<b>Fiscal Year 11/12 Actual</b>	Total	Claims & Accounting	Payroll	Individual Services	Budget Assistance	Cost Plan	Property Management	Reimbursed Audits
00607 Wisteria Estates PRD	105	105						
00608 Santa Barbara PRD	90	90						
00609 Stillwater Ranch PRD	105	105						
00610 Sterling Ranch PRD	90	90						
00611 Mt. Lassen Woods PRD	90	90						
00612 Waterleaf Estates PRD	98	98						
00613 Jennifer Dr EFER PRD	98	98						
00614 White Oak Manor PRD	90	90						
00615 Terri Lee Terrace EFER PRD	83	83						
00616 Westview Rd EFER PRD	83	83						
00617 Sleeping Bull Estates PRD	87	87						
00618 Garth Dr EFER PRD	83	83						
00835 Detention Fac Inmate Funds Adm	7,219	7,219						
00843 Prop 10 Children & Fam. 1st	13,995	13,995						
00851 IHSS Public Authority	3,721	2,842	665	58	156			
00862 Law Library	3,690	3,690						
00892 RTPA	2,452	2,342					110	
00928 SHASCOM	11,906	11,906						
00952 Courts	32,594	32,594						
03010 Schools	85,337	85,164		173				
<b>Total</b>	<b>2,468,456</b>	<b>1,821,384</b>	<b>466,176</b>	<b>29,601</b>	<b>115,803</b>	<b>24,093</b>	<b>10,789</b>	<b>608</b>
Direct Bill								
	2,468,456	1,821,384	466,176	29,601	115,803	24,093	10,789	608
Less CSD's	(221,573)	(178,975)	(13,945)		(4,411)	(24,093)	(148)	
<b>Total Operating</b>	<b>2,246,883</b>	<b>1,642,409</b>	<b>452,231</b>	<b>29,601</b>	<b>111,392</b>		<b>10,641</b>	<b>608</b>

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**Treasurer/Tax Collector**

**Fiscal Year 11/12 Actual**

This schedule reflects the check processing and general government functions for the Treasurer-Tax Collector's Office. The salary and benefit costs of the Treasurer's Office were distributed to the functions based on actual time records.

Identified bank charges for revolving checking accounts were direct billed to the department responsible for the account.

General bank charges are included in Other Treasurer investments services and recovered through a reduction in investment income.

Check reconciliation is allowable for Plan purposes. The costs were allocated based on the computed number of checks issued by each user department.

With the exception of identified bank charges, the County did not bill for the above services during FY 2011-12.

COUNTY OF SHASTA  
TREASURER-TAX COLLECTOR/PA

<b>Fiscal Year 11/12 Actual</b>	Total	General & Admin	Bank Charge Identified	Bank Charge General	Check Reconcile	Other Treasurer	Tax - Collector
	100.00%				0.89%	37.96%	61.14%
<b>Wages &amp; Benefits</b>							
Salaries & Wages	692,800				6,188	263,012	423,600
Benefits	335,453				2,996	127,350	205,106
<b>Services &amp; Supplies</b>							
Clothing/Personal Supplies	3				0		3
Communications	6,399					2,836	3,563
Household Exp.	16,657					5,486	11,171
Insurance	10,997				6	4,594	6,397
Maint. Of Equip.	60,102					1,581	58,521
Maint. Of Struct.	21,057					7,298	13,759
Medical/Dental/Lab	5						5
Memberships	375					281	94
Office Exp.	15,854					4,526	11,328
Postage	52,306					859	51,447
Secured Envelopes	6,156						6,156
Office Exp. - Printing	1,892						1,892
Office Exp. - Spec. Forms	7,457						7,457
Investment Services	222,544		55,225			167,319	
Professional & Special Svs	90,839					35,800	55,039
Personnel Preemployment Services	558					40	518
Public & Legal Notices	8,250						8,250
Rents & Leases Equip	5,658					33	5,625
Rents & Leases Struct	3,016					3,016	
Small Tools & Equip	7,844					1,553	6,291
Software							
Special Dept. Expense	671						671
Trans. & Travel	6,408					4,101	2,307
Utilities	29,666					10,046	19,620
<b>Cost Applied/Transfers</b>							
Cost Applied A-87	57,490	57,490					
Cost Applied AC	(112)		(112)				

COUNTY OF SHASTA  
TREASURER-TAX COLLECTOR/PA

<b>Fiscal Year 11/12 Actual</b>	Total	General & Admin	Bank Charge Identified	Bank Charge General	Check Reconcile	Other Treasurer	Tax - Collector
	100.00%				0.89%	37.96%	61.14%
Cost Applied Bank Charges	(9,949)		(9,949)				
<b>Expenditures Per Financial Statements</b>	<b>1,650,396</b>	<b>57,490</b>	<b>45,164</b>		<b>9,190</b>	<b>639,731</b>	<b>898,820</b>
<b>Cost Adjustments</b>							
Deductions - Cost Applied	(47,429)	(57,490)	10,061				
Property Tax Fees	(338,414)						(338,414)
Treas Investment Fees	(635,759)					(635,759)	
Bank Charges	(45,343)		(45,343)				
Charges for Services - A87	271	271					
Deduction - PY Cost Reimb Rev	181,760	(271)					182,031
Deduction - Direct Billed Revenue	45,343		45,343				
Prior Per. Exp. Adj.	(9)	(9)					
Miscellaneous Revenue	(2,428)					(89)	(2,339)
Building Use to CSD	205,145	205,145					
Equipment Use to CSD	13,041	13,041					
County Audit to CSD	443	443					
<b>Functional Cost</b>	<b>1,027,017</b>	<b>218,620</b>	<b>55,225</b>		<b>9,190</b>	<b>3,883</b>	<b>740,098</b>
<b>Additions - 1st Allocation</b>							
Reallocate Admin	(0)	(218,620)			1,953	82,996	133,671
Allocable Costs	1,027,017		55,225		11,143	86,879	873,769
Unallocated	(960,648)					(86,879)	(873,769)
1st Allocation	<b>66,369</b>		<b>55,225</b>		<b>11,143</b>		
<b>Additions - 2nd Allocation</b>							
Other	62,304	62,304					
Reallocate Admin	(0)	(62,304)			556	23,653	38,095
Allocable Costs	62,304				556	23,653	38,095
Unallocated	(61,748)					(23,653)	(38,095)
2nd Allocation	<b>556</b>				<b>556</b>		
<b>Total Allocated</b>	<b>66,925</b>		<b>55,225</b>		<b>11,699</b>		

**COUNTY OF SHASTA**  
**TREASURER-TAX COLLECTOR/PA**

<b>Fiscal Year 11/12 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
10200 CAO	574.92	0.0104	575	(575)		
11000 Auditor - Controller	111.75	0.0020	112	(112)		
22700 District Attorney	221.43	0.0040	221	(221)		
22800 DCSS	241.70	0.0044	242	(242)		
23500 Sheriff	255.91	0.0046	256	(256)		
30100 Roads	38.37	0.0007	38	(38)		
40200 Environmental Health	3,980.66	0.0721	3,981	(3,981)		
41100 Public Health	2,161.79	0.0391	2,162	(2,162)		
50100 Social Services Administration	2,445.22	0.0443	2,445	(2,445)		
95000 Risk Management	937.88	0.0170	938	(938)		
00374 Castella Water	260.97	0.0047	261	(261)		
00391 Fire Protection Admin.	22.33	0.0004	22	(22)		
00952 Courts	43,312.15	0.7843	43,312	(43,312)		
03010 Schools	653.50	0.0118	653	(654)		
<b>Total</b>	<b>55,225</b>	<b>1.0000</b>	<b>55,225</b>	<b>(55,225)</b>		
Direct Bill						55,225
			55,225			55,225
Less CSD's	(687)	(0.0124)	(687)	687		
<b>Total Operating</b>	<b>54,539</b>	<b>0.9876</b>	<b>54,538</b>	<b>(54,539)</b>		<b>55,225</b>

Basis of Allocation: Bank Charges per Department Account Statements

**COUNTY OF SHASTA  
TREASURER-TAX COLLECTOR/PA**

<b>Fiscal Year 11/12 Actual</b>	<b>Allocation Units</b>	<b>Allocated Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>2nd Allocation</b>	<b>Total</b>
10200 CAO	163	0.0010				
11000 Auditor - Controller	2,011	0.0118				
11100 TTC	329	0.0019				
11300 Purchasing	11	0.0001				
12000 County Counsel	92	0.0005				
13000 Personnel	352	0.0021				
10100 Board of Supervisors	78	0.0005				
10300 Clerk of the Board	93	0.0005				
11200 Assessor	200	0.0012				
14000 Elections	438	0.0026				
15900 Inter Mountain Fair	269	0.0016				
16600 Land, Buildings & Improvements	25	0.0001				
16902 Capital Proj Juvenile Hall	17	0.0001				
17500 CSA Administration	54	0.0003				
20110 Trial Courts	49	0.0003				
20300 Conflict Public Defender	727	0.0043				
20700 Public Defender	308	0.0018				
20800 Grand Jury	194	0.0011				
22100 County Clerk	28	0.0002				
22700 District Attorney	1,102	0.0065				
22800 DCSS	746	0.0044				
23500 Sheriff	3,149	0.0185				
23600 Boating Safety	262	0.0015				
23700 Sheriff Civil Unit	63	0.0004				
25600 Victim Witness	110	0.0006				
26000 Jail	989	0.0058				
26100 Burney Substation	106	0.0006				
26200 Juvenile Hall	253	0.0015				
26300 Probation	898	0.0053				
28000 Agriculture Commissioner	141	0.0008				

**COUNTY OF SHASTA**  
**TREASURER-TAX COLLECTOR/PA**

<b>Fiscal Year 11/12 Actual</b>	<b>Allocation Units</b>	<b>Allocated Percent</b>	<b>1st Allocation</b>	<b>Direct Billed</b>	<b>2nd Allocation</b>	<b>Total</b>
28200 Building	115	0.0007				
28500 Knighton Rd Beetle Mitigation	4	0.0000				
28600 Planning	152	0.0009				
28700 Coroner	280	0.0016				
28800 Dispatch	2	0.0000				
29000 Recorder	91	0.0005				
29200 Public Guardian	21	0.0001				
29400 Wildlife	2	0.0000				
29700 Animal Control	564	0.0033				
29900 Public Administration	60	0.0004				
30100 Roads	3,719	0.0218				
40200 Environmental Health	220	0.0013				
40400 Mental Health Services Act	873	0.0051				
41000 Mental Health	1,093	0.0064				
41100 Public Health	2,421	0.0142				
41200 Health Care	16	0.0001				
41700 Child Services	343	0.0020				
42200 Alcohol & Drug	201	0.0012				
42500 Perinatal	153	0.0009				
50100 Social Services Administration	32,122	0.1886				
50200 Health and Human Services Agency	453	0.0027				
53000 Opportunity Center	3,865	0.0227				
54000 County Indigents	5	0.0000				
54300 Housing	782	0.0046				
57000 Veterans' Services	109	0.0006				
59000 Community Action Agency	56	0.0003				
59200 HSG Home IPP Admin	9	0.0001				
59600 Housing Rehabilitation	2	0.0000				
61000 Library	6	0.0000				
62000 Agriculture Extension Service	60	0.0004				
62100 Farm Advisor	36	0.0002				

COUNTY OF SHASTA  
TREASURER-TAX COLLECTOR/PA

<b>Fiscal Year 11/12 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
70100 Recreation & Parks	7	0.0000				
71000 Veterans' Hall	37	0.0002				
00200 Fall River Mills Airport	46	0.0003				
94000 Fleet Management	1,198	0.0070				
95000 Risk Management	385	0.0023				
92500 Information Systems	441	0.0026				
95500 Facilities Management	2,268	0.0133				
00207 Solid Waste	80	0.0005				
00302 Amber Ridge PRD						
00304 Coloma PRD						
00308 E. Stillwater Way PRD						
00314 Blacks PRD						
00315 Logan PRD						
00316 Valparaiso PRD						
00317 Lakehead Lighting						
00332 Rother Lighting						
00342 Shelly Lane PRD Admin						
00343 Millville Way PRD Admin	1	0.0000				
00347 Sierra Lighting						
00369 Inter Mountain PRD	1	0.0000				
00371 Water Agency	30	0.0002				
00372 Dusty PRD						
00373 AQMD	120	0.0007				
00374 Castella Water	40	0.0002				
00375 Sugarloaf Water	37	0.0002				
00377 Jones Valley Water	123	0.0007				
00378 Palo Cedro Sewer	87	0.0005				
00383 Holiday Acres R/M						
00384 Alpine Meadows Sewer	35	0.0002				
00386 Street Lighting Admin.	7	0.0000				
00387 Cottonwood Sewer	285	0.0017				



COUNTY OF SHASTA  
TREASURER-TAX COLLECTOR/PA

<b>Fiscal Year 11/12 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
00391 Fire Protection Admin.	2,094	0.0123				
00393 Burney Storm Drain	7	0.0000				
00394 Keswick Admin.	61	0.0004				
00395 French Gulch Water	43	0.0003				
00396 Cragview Water	60	0.0004				
00397 Los Palos Dr Em Fire PRD Admin						
00401 Anderson Cemetery	126	0.0007				
00402 Burney Cemetery	139	0.0008				
00403 Cottonwood Cemetery	73	0.0004				
00404 Fall River Mills Cemetery	98	0.0006				
00405 Halcumb Cemetery	108	0.0006				
00406 Manton Cemetery	5	0.0000				
00407 Millville Cemetery	101	0.0006				
00408 Pine Grove Cemetery	336	0.0020				
00422 Centerville CSD	30	0.0002				
00423 Clear Creek CSD	26	0.0002				
00424 Fall River Mills CSD	25	0.0001				
00428 Shasta CSD	25	0.0001				
00429 Mountain Gate CSD	6	0.0000				
00441 Anderson FPD	307	0.0018				
00442 Buckeye FPD	10	0.0001				
00443 Burney FPD	349	0.0020				
00444 Castella FPD	93	0.0005				
00445 Shasta Lake FPD	373	0.0022				
00446 Cottonwood FPD	274	0.0016				
00447 Fall River Mills FPD	232	0.0014				
00449 Happy Valley FPD	370	0.0022				
00450 McArthur FPD	79	0.0005				
00452 Millville FPD	174	0.0010				
00461 Pine Grove MAD	207	0.0012				
00462 Shasta MAD	746	0.0044				

**COUNTY OF SHASTA**  
**TREASURER-TAX COLLECTOR/PA**

<b>Fiscal Year 11/12 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
00463 Burney MAD	117	0.0007				
00481 Fall River Mills RCD	217	0.0013				
00482 W. Shasta RCD	2	0.0000				
00490 ACID	26	0.0002				
00491 Bella Vista Water	34	0.0002				
00492 Burney Water	1	0.0000				
00497 Mayers Memorial Hospital	32	0.0002				
00612 Waterleaf Estates PRD						
00835 Detention Fac Inmate Funds Adm	187	0.0011				
00843 Prop 10 Children & Fam. 1st	366	0.0021				
00851 IHSS Public Authority	61	0.0004				
00862 Law Library	94	0.0006				
00892 RTPA	50	0.0003				
00928 SHASCOM	292	0.0017				
00952 Courts	649	0.0038				
03010 Schools	95,272	0.5594				
<b>Total</b>	<b>170,307</b>	<b>1.0000</b>				
<b>Direct Bill</b>						
<b>Less CSD's</b>	<b>(2,958)</b>	<b>(0.0174)</b>				
<b>Total Operating</b>	<b>167,349</b>	<b>0.9826</b>				

Basis of Allocation: Computed Number of Checks Cashd by Department

**COUNTY OF SHASTA  
TREASURER-TAX COLLECTOR/PA**

<b>Fiscal Year 11/12 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
10200 CAO	163	0.0010	11			11
11000 Auditor - Controller	2,011	0.0118	132			132
11100 TTC	329	0.0019	22			22
11300 Purchasing	11	0.0001	1			1
12000 County Counsel	92	0.0005	6			6
13000 Personnel	352	0.0021	23			23
10100 Board of Supervisors	78	0.0005	5		0	5
10300 Clerk of the Board	93	0.0005	6		0	6
11200 Assessor	200	0.0012	13		1	14
14000 Elections	438	0.0026	29		1	30
15900 Inter Mountain Fair	269	0.0016	18		1	18
16600 Land, Buildings & Improvements	25	0.0001	2		0	2
16902 Capital Proj Juvenile Hall	17	0.0001	1		0	1
17500 CSA Administration	54	0.0003	4		0	4
20110 Trial Courts	49	0.0003	3		0	3
20300 Conflict Public Defender	727	0.0043	48		2	50
20700 Public Defender	308	0.0018	20		1	21
20800 Grand Jury	194	0.0011	13		1	13
22100 County Clerk	28	0.0002	2		0	2
22700 District Attorney	1,102	0.0065	72		4	76
22800 DCSS	746	0.0044	49		2	51
23500 Sheriff	3,149	0.0185	206		10	216
23600 Boating Safety	262	0.0015	17		1	18
23700 Sheriff Civil Unit	63	0.0004	4		0	4
25600 Victim Witness	110	0.0006	7		0	8
26000 Jail	989	0.0058	65		3	68
26100 Burney Substation	106	0.0006	7		0	7
26200 Juvenile Hall	253	0.0015	17		1	17
26300 Probation	898	0.0053	59		3	62
28000 Agriculture Commissioner	141	0.0008	9		0	10

**COUNTY OF SHASTA  
TREASURER-TAX COLLECTOR/PA**

<b>Fiscal Year 11/12 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
28200 Building	115	0.0007	8		0	8
28500 Knighton Rd Beetle Mitigation	4	0.0000	0		0	0
28600 Planning	152	0.0009	10		1	10
28700 Coroner	280	0.0016	18		1	19
28800 Dispatch	2	0.0000	0		0	0
29000 Recorder	91	0.0005	6		0	6
29200 Public Guardian	21	0.0001	1		0	1
29400 Wildlife	2	0.0000	0		0	0
29700 Animal Control	564	0.0033	37		2	39
29900 Public Administration	60	0.0004	4		0	4
30100 Roads	3,719	0.0218	243		12	256
40200 Environmental Health	220	0.0013	14		1	15
40400 Mental Health Services Act	873	0.0051	57		3	60
41000 Mental Health	1,093	0.0064	72		4	75
41100 Public Health	2,421	0.0142	158		8	166
41200 Health Care	16	0.0001	1		0	1
41700 Child Services	343	0.0020	22		1	24
42200 Alcohol & Drug	201	0.0012	13		1	14
42500 Perinatal	153	0.0009	10		1	11
50100 Social Services Administration	32,122	0.1886	2,102		107	2,208
50200 Health and Human Services Agency	453	0.0027	30		2	31
53000 Opportunity Center	3,865	0.0227	253		13	266
54000 County Indigents	5	0.0000	0		0	0
54300 Housing	782	0.0046	51		3	54
57000 Veterans' Services	109	0.0006	7		0	7
59000 Community Action Agency	56	0.0003	4		0	4
59200 HSG Home IPP Admin	9	0.0001	1		0	1
59600 Housing Rehabilitation	2	0.0000	0		0	0
61000 Library	6	0.0000	0		0	0
62000 Agriculture Extension Service	60	0.0004	4		0	4
62100 Farm Advisor	36	0.0002	2		0	2

**COUNTY OF SHASTA**  
**TREASURER-TAX COLLECTOR/PA**

<b>Fiscal Year 11/12 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
70100 Recreation & Parks	7	0.0000	0		0	0
71000 Veterans' Hall	37	0.0002	2		0	3
00200 Fall River Mills Airport	46	0.0003	3		0	3
94000 Fleet Management	1,198	0.0070	78		4	82
95000 Risk Management	385	0.0023	25		1	26
92500 Information Systems	441	0.0026	29		1	30
95500 Facilities Management	2,268	0.0133	148		8	156
00207 Solid Waste	80	0.0005	5		0	6
00302 Amber Ridge PRD						
00304 Coloma PRD						
00308 E. Stillwater Way PRD						
00314 Blacks PRD						
00315 Logan PRD						
00316 Valparaiso PRD						
00317 Lakehead Lighting						
00332 Rother Lighting						
00342 Shelly Lane PRD Admin						
00343 Millville Way PRD Admin	1	0.0000	0		0	0
00347 Sierra Lighting						
00369 Inter Mountain PRD	1	0.0000	0		0	0
00371 Water Agency	30	0.0002	2		0	2
00372 Dusty PRD						
00373 AQMD	120	0.0007	8		0	8
00374 Castella Water	40	0.0002	3		0	3
00375 Sugarloaf Water	37	0.0002	2		0	3
00377 Jones Valley Water	123	0.0007	8		0	8
00378 Palo Cedro Sewer	87	0.0005	6		0	6
00383 Holiday Acres R/M						
00384 Alpine Meadows Sewer	35	0.0002	2		0	2
00386 Street Lighting Admin.	7	0.0000	0		0	0
00387 Cottonwood Sewer	285	0.0017	19		1	20

**COUNTY OF SHASTA  
TREASURER-TAX COLLECTOR/PA**

<b>Fiscal Year 11/12 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
00391 Fire Protection Admin.	2,094	0.0123	137		7	144
00393 Burney Storm Drain	7	0.0000	0		0	0
00394 Keswick Admin.	61	0.0004	4		0	4
00395 French Gulch Water	43	0.0003	3		0	3
00396 Cragview Water	60	0.0004	4		0	4
00397 Los Palos Dr Em Fire PRD Admin						
00401 Anderson Cemetery	126	0.0007	8		0	9
00402 Burney Cemetery	139	0.0008	9		0	10
00403 Cottonwood Cemetery	73	0.0004	5		0	5
00404 Fall River Mills Cemetery	98	0.0006	6		0	7
00405 Halcumb Cemetery	108	0.0006	7		0	7
00406 Manton Cemetery	5	0.0000	0		0	0
00407 Millville Cemetery	101	0.0006	7		0	7
00408 Pine Grove Cemetery	336	0.0020	22		1	23
00422 Centerville CSD	30	0.0002	2		0	2
00423 Clear Creek CSD	26	0.0002	2		0	2
00424 Fall River Mills CSD	25	0.0001	2		0	2
00428 Shasta CSD	25	0.0001	2		0	2
00429 Mountain Gate CSD	6	0.0000	0		0	0
00441 Anderson FPD	307	0.0018	20		1	21
00442 Buckeye FPD	10	0.0001	1		0	1
00443 Burney FPD	349	0.0020	23		1	24
00444 Castella FPD	93	0.0005	6		0	6
00445 Shasta Lake FPD	373	0.0022	24		1	26
00446 Cottonwood FPD	274	0.0016	18		1	19
00447 Fall River Mills FPD	232	0.0014	15		1	16
00449 Happy Valley FPD	370	0.0022	24		1	25
00450 McArthur FPD	79	0.0005	5		0	5
00452 Millville FPD	174	0.0010	11		1	12
00461 Pine Grove MAD	207	0.0012	14		1	14
00462 Shasta MAD	746	0.0044	49		2	51

**COUNTY OF SHASTA  
TREASURER-TAX COLLECTOR/PA**

<b>Fiscal Year 11/12 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
00463 Burney MAD	117	0.0007	8		0	8
00481 Fall River Mills RCD	217	0.0013	14		1	15
00482 W. Shasta RCD	2	0.0000	0		0	0
00490 ACID	26	0.0002	2		0	2
00491 Bella Vista Water	34	0.0002	2		0	2
00492 Burney Water	1	0.0000	0		0	0
00497 Mayers Memorial Hospital	32	0.0002	2		0	2
00612 Waterleaf Estates PRD						
00835 Detention Fac Inmate Funds Adm	187	0.0011	12		1	13
00843 Prop 10 Children & Fam. 1st	366	0.0021	24		1	25
00851 IHSS Public Authority	61	0.0004	4		0	4
00862 Law Library	94	0.0006	6		0	6
00892 RTPA	50	0.0003	3		0	3
00928 SHASCOM	292	0.0017	19		1	20
00952 Courts	649	0.0038	42		2	45
03010 Schools	95,272	0.5594	6,233		317	6,550
<b>Total</b>	<b>170,307</b>	<b>1.0000</b>	<b>11,143</b>		<b>556</b>	<b>11,699</b>
<b>Direct Bill</b>			<b>11,143</b>		<b>556</b>	<b>11,699</b>
<b>Less CSD's</b>	<b>(2,958)</b>	<b>(0.0174)</b>	<b>(194)</b>			<b>(194)</b>
<b>Total Operating</b>	<b>167,349</b>	<b>0.9826</b>	<b>10,949</b>		<b>556</b>	<b>11,505</b>

Basis of Allocation: Computed Number of Checks Cashed by Department

COUNTY OF SHASTA  
TREASURER-TAX COLLECTOR/PA

<b>Fiscal Year 11/12 Actual</b>	<b>Total</b>	<b>Bank Charge Identified</b>	<b>Bank Charge General</b>	<b>Check Reconcile</b>
10200 CAO	11			11
11000 Auditor - Controller	132			132
11100 TTC	22			22
11300 Purchasing	1			1
12000 County Counsel	6			6
13000 Personnel	23			23
10100 Board of Supervisors	5			5
10300 Clerk of the Board	6			6
11200 Assessor	14			14
14000 Elections	30			30
15900 Inter Mountain Fair	18			18
16600 Land, Buildings & Improvements	2			2
16902 Capital Proj Juvenile Hall	1			1
17500 CSA Administration	4			4
20110 Trial Courts	3			3
20300 Conflict Public Defender	50			50
20700 Public Defender	21			21
20800 Grand Jury	13			13
22100 County Clerk	2			2
22700 District Attorney	76			76
22800 DCSS	51			51
23500 Sheriff	216			216
23600 Boating Safety	18			18
23700 Sheriff Civil Unit	4			4
25600 Victim Witness	8			8
26000 Jail	68			68
26100 Burney Substation	7			7
26200 Juvenile Hall	17			17
26300 Probation	62			62



COUNTY OF SHASTA  
TREASURER-TAX COLLECTOR/PA

<b>Fiscal Year 11/12 Actual</b>	<b>Total</b>	<b>Bank Charge Identified</b>	<b>Bank Charge General</b>	<b>Check Reconcile</b>
28000 Agriculture Commissioner	10			10
28200 Building	8			8
28500 Knighton Rd Beetle Mitigation	0			0
28600 Planning	10			10
28700 Coroner	19			19
28800 Dispatch	0			0
29000 Recorder	6			6
29200 Public Guardian	1			1
29400 Wildlife	0			0
29700 Animal Control	39			39
29900 Public Administration	4			4
30100 Roads	256			256
40200 Environmental Health	15			15
40400 Mental Health Services Act	60			60
41000 Mental Health	75			75
41100 Public Health	166			166
41200 Health Care	1			1
41700 Child Services	24			24
42200 Alcohol & Drug	14			14
42500 Perinatal	11			11
50100 Social Services Administration	2,208			2,208
50200 Health and Human Services Agency	31			31
53000 Opportunity Center	266			266
54000 County Indigents	0			0
54300 Housing	54			54
57000 Veterans' Services	7			7
59000 Community Action Agency	4			4
59200 HSG Home IPP Admin	1			1
59600 Housing Rehabilitation	0			0
61000 Library	0			0

COUNTY OF SHASTA  
TREASURER-TAX COLLECTOR/PA

<b>Fiscal Year 11/12 Actual</b>	<b>Total</b>	<b>Bank Charge Identified</b>	<b>Bank Charge General</b>	<b>Check Reconcile</b>
62000 Agriculture Extension Service	4			4
62100 Farm Advisor	2			2
70100 Recreation & Parks	0			0
71000 Veterans' Hall	3			3
00200 Fall River Mills Airport	3			3
94000 Fleet Management	82			82
95000 Risk Management	26			26
92500 Information Systems	30			30
95500 Facilities Management	156			156
00207 Solid Waste	6			6
00302 Amber Ridge PRD				
00304 Coloma PRD				
00308 E. Stillwater Way PRD				
00314 Blacks PRD				
00315 Logan PRD				
00316 Valparaiso PRD				
00317 Lakehead Lighting				
00332 Rother Lighting				
00342 Shelly Lane PRD Admin				
00343 Millville Way PRD Admin	0			0
00369 Inter Mountain PRD	0			0
00371 Water Agency	2			2
00373 AQMD	8			8
00374 Castella Water	3			3
00375 Sugarloaf Water	3			3
00377 Jones Valley Water	8			8
00378 Palo Cedro Sewer	6			6
00384 Alpine Meadows Sewer	2			2
00386 Street Lighting Admin.	0			0
00387 Cottonwood Sewer	20			20

COUNTY OF SHASTA  
TREASURER-TAX COLLECTOR/PA

<b>Fiscal Year 11/12 Actual</b>	<b>Total</b>	<b>Bank Charge Identified</b>	<b>Bank Charge General</b>	<b>Check Reconcile</b>
00391 Fire Protection Admin.	144			144
00393 Burney Storm Drain	0			0
00394 Keswick Admin.	4			4
00395 French Gulch Water	3			3
00396 Cragview Water	4			4
00401 Anderson Cemetery	9			9
00402 Burney Cemetery	10			10
00403 Cottonwood Cemetery	5			5
00404 Fall River Mills Cemetery	7			7
00405 Halcumb Cemetery	7			7
00406 Manton Cemetery	0			0
00407 Millville Cemetery	7			7
00408 Pine Grove Cemetery	23			23
00422 Centerville CSD	2			2
00423 Clear Creek CSD	2			2
00424 Fall River Mills CSD	2			2
00428 Shasta CSD	2			2
00429 Mountain Gate CSD	0			0
00441 Anderson FPD	21			21
00442 Buckeye FPD	1			1
00443 Burney FPD	24			24
00444 Castella FPD	6			6
00445 Shasta Lake FPD	26			26
00446 Cottonwood FPD	19			19
00447 Fall River Mills FPD	16			16
00449 Happy Valley FPD	25			25
00450 McArthur FPD	5			5
00452 Millville FPD	12			12
00461 Pine Grove MAD	14			14
00462 Shasta MAD	51			51

COUNTY OF SHASTA  
TREASURER-TAX COLLECTOR/PA

<b>Fiscal Year 11/12 Actual</b>	<b>Total</b>	<b>Bank Charge Identified</b>	<b>Bank Charge General</b>	<b>Check Reconcile</b>
00463 Burney MAD	8			8
00481 Fall River Mills RCD	15			15
00482 W. Shasta RCD	0			0
00490 ACID	2			2
00491 Bella Vista Water	2			2
00492 Burney Water	0			0
00497 Mayers Memorial Hospital	2			2
00835 Detention Fac Inmate Funds Adm	13			13
00843 Prop 10 Children & Fam. 1st	25			25
00851 IHSS Public Authority	4			4
00862 Law Library	6			6
00892 RTPA	3			3
00928 SHASCOM	20			20
00952 Courts	45			45
03010 Schools	6,550			6,550
<b>Total</b>	<b>11,699</b>			<b>11,699</b>
Direct Bill	55,225	55,225		
	66,924	55,225		11,699
Less CSD's	(194)			(194)
<b>Total Operating</b>	<b>66,730</b>	<b>55,225</b>		<b>11,505</b>

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Purchasing

**Fiscal Year 11/12 Actual**

The Purchasing department supports all county departments in the acquisition of operational materials and capital assets, professional services, real property leases and maintenance contracts. The department also is responsible for the disposition of surplus property.

Purchasing functions are allowable for Plan purposes.

The costs were allocated to user departments based on the total number of items on issued purchase orders, contracts and requisitions; the total number of bids, requests for proposals, and requests for quotes prepared.

The County did not direct bill these services for FY 2011-12.

Schedule of Costs  
to be Reallocated  
by Function

COUNTY OF SHASTA  
PURCHASING

12/27/2012

<b>Fiscal Year 11/12 Actual</b>	<b>Total</b>	<b>General &amp; Admin</b>	<b>Purchase Assistance</b>
<b>Wages &amp; Benefits</b>			
Salaries & Wages	44,308		44,308
Benefits	24,691		24,691
<b>Services &amp; Supplies</b>			
Communications	1,355		1,355
Household Exp.	5,168		5,168
Insurance	546		546
Maint. Of Equip.	226		226
Maint. Of Struct.	6,017		6,017
Memberships	409		409
Office Exp.	980		980
Postage	342		342
Professional & Special Svs	5,401		5,401
Personnel Preemployment Services			
Public & Legal Notices			
Small Tools & Equip			
Trans. & Travel	336		336
Utilities	9,512		9,512
<b>Cost Applied/Transfers</b>			
Cost Applied A-87	(176,760)	(176,760)	
<b>Expenditures Per Financial Statements</b>	<u>(77,323)</u>	<u>(176,760)</u>	<u>99,437</u>



Schedule of Costs  
to be Reallocated  
by Function

COUNTY OF SHASTA  
PURCHASING

12/27/2012

<b>Fiscal Year 11/12 Actual</b>	<b>Total</b>	<b>General &amp; Admin</b>	<b>Purchase Assistance</b>
<b>Cost Adjustments</b>			
Deductions - Cost Applied	176,760	176,760	
Miscellaneous Revenue	(57)		(57)
Building Use to CSD	65,596	65,596	
Equipment Use to CSD	27,752	27,752	
County Audit to CSD	30	30	
<b>Functional Cost</b>	<u>192,758</u>	<u>93,378</u>	<u>99,380</u>
<b>Additions - 1st Allocation</b>			
Reallocate Admin		(93,378)	93,378
Allocable Costs	192,758		192,758
Unallocated			
1st Allocation	<u>192,758</u>		<u>192,758</u>
<b>Additions - 2nd Allocation</b>			
Other	4,367	4,367	
Reallocate Admin		(4,367)	4,367
Allocable Costs	4,367		4,367
Unallocated			
2nd Allocation	<u>4,367</u>		<u>4,367</u>
<b>Total Allocated</b>	<u><u>197,125</u></u>		<u><u>197,125</u></u>

**COUNTY OF SHASTA  
PURCHASING**

<b>Fiscal Year 11/12 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
10200 CAO	8	0.0038	731			731
11000 Auditor - Controller	16	0.0076	1,462			1,462
11100 TTC	8.16	0.0039	745			745
11300 Purchasing	2	0.0009	183			183
12000 County Counsel	1	0.0005	91			91
13000 Personnel	6	0.0028	548			548
10300 Clerk of the Board	3	0.0014	274		6	280
11200 Assessor	9	0.0043	822		19	841
14000 Elections	21	0.0100	1,918		44	1,963
15900 Inter Mountain Fair	15	0.0071	1,370		32	1,402
16600 Land, Buildings & Improvements	9	0.0043	822		19	841
16902 Capital Proj Juvenile Hall	2	0.0009	183		4	187
17500 CSA Administration	1.33	0.0006	122		3	124
20800 Grand Jury	2	0.0009	183		4	187
22100 County Clerk	5	0.0024	457		11	467
22700 District Attorney	33	0.0156	3,015		70	3,084
22800 DCSS	47	0.0223	4,294		99	4,393
23500 Sheriff	217.34	0.1030	19,855		459	20,314
23600 Boating Safety	3	0.0014	274		6	280
23700 Sheriff Civil Unit	1	0.0005	91		2	93
26000 Jail	27	0.0128	2,467		57	2,524
26100 Burney Substation	1.17	0.0006	107		2	109
26200 Juvenile Hall	10.5	0.0050	959		22	981
26300 Probation	48	0.0227	4,385		101	4,486
28000 Agriculture Commissioner	1	0.0005	91		2	93
28200 Building	7	0.0033	639		15	654
28600 Planning	1	0.0005	91		2	93
28700 Coroner	5.17	0.0025	472		11	483
29000 Recorder	5	0.0024	457		11	467

COUNTY OF SHASTA  
PURCHASING

<b>Fiscal Year 11/12 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
29200 Public Guardian	1	0.0005	91		2	93
29400 Wildlife	2	0.0009	183		4	187
30100 Roads	127.83	0.0606	11,678		270	11,948
40200 Environmental Health	19	0.0090	1,736		40	1,776
40400 Mental Health Services Act	112	0.0531	10,232		236	10,468
41000 Mental Health	54	0.0256	4,933		114	5,047
41100 Public Health	312	0.1479	28,503		659	29,161
41200 Health Care	1	0.0005	91		2	93
41700 Child Services	2	0.0009	183		4	187
42200 Alcohol & Drug	27	0.0128	2,467		57	2,524
42500 Perinatal	16	0.0076	1,462		34	1,495
50100 Social Services Administration	322.5	0.1528	29,462		681	30,143
50200 Health and Human Services Agency	16	0.0076	1,462		34	1,495
53000 Opportunity Center	47	0.0223	4,294		99	4,393
54300 Housing	5	0.0024	457		11	467
59000 Community Action Agency	4	0.0019	365		8	374
59600 Housing Rehabilitation	1	0.0005	91		2	93
61000 Library	1	0.0005	91		2	93
00200 Fall River Mills Airport	2	0.0009	183		4	187
94000 Fleet Management	45.33	0.0215	4,141		96	4,237
95000 Risk Management	12	0.0057	1,096		25	1,122
92500 Information Systems	210	0.0995	19,184		443	19,628
95500 Facilities Management	33.5	0.0159	3,060		71	3,131
00207 Solid Waste	7	0.0033	639		15	654
00371 Water Agency	1	0.0005	91		2	93
00373 AQMD	28	0.0133	2,558		59	2,617
00375 Sugarloaf Water	1	0.0005	91		2	93
00377 Jones Valley Water	8	0.0038	731		17	748
00378 Palo Cedro Sewer	1	0.0005	91		2	93
00387 Cottonwood Sewer	1	0.0005	91		2	93

**COUNTY OF SHASTA  
PURCHASING**

<b>Fiscal Year 11/12 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
00391 Fire Protection Admin.	157	0.0744	14,343		331	14,674
00394 Keswick Admin.	1	0.0005	91		2	93
00396 Cragview Water	3	0.0014	274		6	280
00851 IHSS Public Authority	3	0.0014	274		6	280
<b>Total</b>	<b>2,110</b>	<b>1.0000</b>	<b>192,758</b>		<b>4,367</b>	<b>197,125</b>
<b>Direct Bill</b>			<b>192,758</b>		<b>4,367</b>	<b>197,125</b>
<b>Less CSD's</b>	<b>(41)</b>	<b>(0.0195)</b>	<b>(3,760)</b>			<b>(3,760)</b>
<b>Total Operating</b>	<b>2,069</b>	<b>0.9805</b>	<b>188,998</b>		<b>4,367</b>	<b>193,365</b>

Basis of Allocation: Contracts, Purchase Orders, Bids, Requisitions, Surplus by Department

COUNTY OF SHASTA  
PURCHASING

<b>Fiscal Year 11/12 Actual</b>	<b>Total</b>	<b>Purchase Assistance</b>
10200 CAO	731	731
11000 Auditor - Controller	1,462	1,462
11100 TTC	745	745
11300 Purchasing	183	183
12000 County Counsel	91	91
13000 Personnel	548	548
10300 Clerk of the Board	280	280
11200 Assessor	841	841
14000 Elections	1,963	1,963
15900 Inter Mountain Fair	1,402	1,402
16600 Land, Buildings & Improvements	841	841
16902 Capital Proj Juvenile Hall	187	187
17500 CSA Administration	124	124
20800 Grand Jury	187	187
22100 County Clerk	467	467
22700 District Attorney	3,084	3,084
22800 DCSS	4,393	4,393
23500 Sheriff	20,314	20,314
23600 Boating Safety	280	280
23700 Sheriff Civil Unit	93	93
26000 Jail	2,524	2,524
26100 Burney Substation	109	109
26200 Juvenile Hall	981	981
26300 Probation	4,486	4,486
28000 Agriculture Commissioner	93	93
28200 Building	654	654
28600 Planning	93	93
28700 Coroner	483	483
29000 Recorder	467	467
29200 Public Guardian	93	93
29400 Wildlife	187	187
30100 Roads	11,948	11,948

<b>Fiscal Year 11/12 Actual</b>	Total	Purchase Assistance
40200 Environmental Health	1,776	1,776
40400 Mental Health Services Act	10,468	10,468
41000 Mental Health	5,047	5,047
41100 Public Health	29,161	29,161
41200 Health Care	93	93
41700 Child Services	187	187
42200 Alcohol & Drug	2,524	2,524
42500 Perinatal	1,495	1,495
50100 Social Services Administration	30,143	30,143
50200 Health and Human Services Agency	1,495	1,495
53000 Opportunity Center	4,393	4,393
54300 Housing	467	467
59000 Community Action Agency	374	374
59600 Housing Rehabilitation	93	93
61000 Library	93	93
00200 Fall River Mills Airport	187	187
94000 Fleet Management	4,237	4,237
95000 Risk Management	1,122	1,122
92500 Information Systems	19,628	19,628
95500 Facilities Management	3,131	3,131
00207 Solid Waste	654	654
00371 Water Agency	93	93
00373 AQMD	2,617	2,617
00375 Sugarloaf Water	93	93
00377 Jones Valley Water	748	748
00378 Palo Cedro Sewer	93	93
00387 Cottonwood Sewer	93	93
00391 Fire Protection Admin.	14,674	14,674
00394 Keswick Admin.	93	93
00396 Cragview Water	280	280
00835 Detention Fac Inmate Funds Adm	187	187
00851 IHSS Public Authority	280	280

<b>Fiscal Year 11/12 Actual</b>	Total	Purchase Assistance
Total	<b>197,125</b>	<b>197,125</b>
Direct Bill		
	<u>197,125</u>	<u>197,125</u>
Less CSD's	<u>(3,760)</u>	<u>(3,760)</u>
Total Operating	<u><b>193,365</b></u>	<u><b>193,365</b></u>

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# County Counsel

**Fiscal Year 11/12 Actual**

County Counsel performs legal services for various departments within the County. These services are allowable for Plan purposes. The charges are distributed to the various user departments based on number of attorney hours. Attorneys within the County Counsel department keep actual time records.

General government costs are unallowable and are not charged in the plan.

The Legal Services and Litigation functions are allocated based on attorney hours to user departments. County Counsel is directly involved in the Personnel function, this cost is allocated using the number of employees per department. Contracts directly support the Purchasing function and are allocated based on the total number of purchase orders, contracts and requisitions issued, number of leases negotiated, surplus property managed, bids solicited, and number of hours spent on special projects.

\$25,968 of legal service revenue was treated as a direct bill during the year. \$427,481 was collected for the Outstationed At Attorney(s) during FY 2011-12, this amount is also treated as direct billed.

The County did not bill for the remainder of the above services for FY 2011-12.

COUNTY OF SHASTA  
COUNTY COUNSEL

Fiscal Year 11/12 Actual	Total	Individual					Contracts	Outstationed At
		General & Admin	Attorney Services	General Government	Personnel	Litigation		
Time %	100.00%	22.08%	15.54%	0.81%	13.79%	20.48%	27.30%	
<b>Wages &amp; Benefits</b>								
Salaries & Wages	946,921	141,214	99,387	5,180	88,194	130,981	174,598	307,367
Benefits	366,532	54,409	38,293	1,996	33,981	50,466	67,272	120,114
<b>Services &amp; Supplies</b>								
Communications	6,371	1,407	990	52	879	1,305	1,739	
Household Exp.	10,883	2,403	1,691	88	1,501	2,229	2,971	
Insurance	2,398	358	252	13	223	332	442	778
Maint. Of Equip.	1,017	225	158	8	140	208	278	
Maint. Of Struct.	12,519	2,764	1,945	101	1,726	2,564	3,418	
Memberships	8,712	1,299	914	48	811	1,205	1,606	2,828
Office Exp.	7,157	1,580	1,112	58	987	1,466	1,954	
Office Exp. Legal Research Pubs.	12,312	1,836	1,292	67	1,147	1,703	2,270	3,996
Postage	532	117	83	4	73	109	145	
Professional & Special Svs	17,384	3,838	2,701	141	2,397	3,560	4,746	
Info. Systems Service	42	9	7	0	6	9	11	
Rents & Leases Equip	2,239	494	348	18	309	459	611	
Rents & Leases Struct	1,539	340	239	12	212	315	420	
Small Tools & Equip	51	11	8	0	7	10	14	
Special Dept. Expense	16,400	3,621	2,549	133	2,262	3,359	4,477	
Trans. & Travel	12,773	2,820	1,985	103	1,761	2,616	3,487	
Utilities	20,003	4,417	3,108	162	2,758	4,097	5,461	
<b>Cost Applied/Transfers</b>								
Cost Applied Other	(427,481)							(427,481)
Cost Applied A-87	(884,116)	(884,116)						
Cost Applied Var.								
<b>Expenditures Per Financial Statements</b>	<b>134,227</b>	<b>(660,945)</b>	<b>157,069</b>	<b>8,187</b>	<b>139,381</b>	<b>207,000</b>	<b>275,932</b>	<b>7,603</b>

COUNTY OF SHASTA  
COUNTY COUNSEL

<b>Fiscal Year 11/12 Actual</b>	Total	General & Admin	Individual Attorney Services	General Government	Personnel	Litigation	Contracts	Outstationed At
<b>Cost Adjustments</b>								
Deductions - Cost Applied	1,311,597	884,116						427,481
Legal Services Revenue	(25,969)		(25,969)					
Charges for Services - A87	(3,033)							
Deduction - PY Cost Reimb Rev	3,033							
Miscellaneous Revenue								
Building Use to CSD	138,152	138,152						
Equipment Use to CSD	11,246	11,246						
County Audit to CSD	566	566						
<b>Functional Cost</b>	<b>1,569,820</b>	<b>373,136</b>	<b>131,100</b>	<b>8,187</b>	<b>139,381</b>	<b>207,000</b>	<b>275,932</b>	<b>435,084</b>
<b>Additions - 1st Allocation</b>								
Reallocate Admin	(0)	(373,136)	74,416	3,879	66,036	98,073	130,732	
Allocable Costs	1,569,820		205,517	12,066	205,417	305,072	406,664	435,084
Unallocated	(12,066)			(12,066)				
1st Allocation	<b>1,557,754</b>		<b>205,517</b>		<b>205,417</b>	<b>305,072</b>	<b>406,664</b>	<b>435,084</b>
<b>Additions - 2nd Allocation</b>								
Other	31,263	31,263						
Reallocate Admin	0	(31,263)	6,235	325	5,533	8,217	10,953	
Allocable Costs	31,263		6,235	325	5,533	8,217	10,953	
Unallocated	(325)			(325)				
2nd Allocation	<b>30,938</b>		<b>6,235</b>		<b>5,533</b>	<b>8,217</b>	<b>10,953</b>	
<b>Total Allocated</b>	<b>1,588,691</b>		<b>211,751</b>		<b>210,950</b>	<b>313,289</b>	<b>417,617</b>	<b>435,084</b>

**COUNTY OF SHASTA  
COUNTY COUNSEL**

<b>Fiscal Year 11/12 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
10200 CAO	158.00	0.0915	18,801	(4,060)		14,741
11000 Auditor - Controller	14.25	0.0083	1,696			1,696
11100 TTC	28.75	0.0166	3,421			3,421
11300 Purchasing	4.50	0.0026	535			535
13000 Personnel	2.50	0.0014	297			297
10100 Board of Supervisors	90.25	0.0523	10,739		370	11,110
10300 Clerk of the Board	66.05	0.0382	7,860		271	8,131
11200 Assessor	34.75	0.0201	4,135		143	4,278
14000 Elections	73.50	0.0426	8,746		302	9,048
15900 Inter Mountain Fair	3.75	0.0022	446		15	462
20800 Grand Jury	171.10	0.0991	20,360		702	21,062
22100 County Clerk	0.75	0.0004	89		3	92
22700 District Attorney	3.75	0.0022	446		15	462
22800 DCSS	1.25	0.0007	149		5	154
23500 Sheriff	89.00	0.0515	10,591		365	10,956
26000 Jail	7.25	0.0042	863		30	892
26300 Probation	54.25	0.0314	6,455	(2,249)	223	4,429
28200 Building	10.00	0.0058	1,190		41	1,231
28600 Planning	342.00	0.1980	40,696		1,404	42,100
29000 Recorder	10.50	0.0061	1,249		43	1,293
29200 Public Guardian	2.75	0.0016	327	(3,754)	11	(3,415)
29700 Animal Control	12.25	0.0071	1,458		50	1,508
29900 Public Administration	1.75	0.0010	208	(15,906)	7	(15,690)
30100 Roads	132.50	0.0767	15,767		544	16,311
50200 Health and Human Services Agency	267.25	0.1547	31,801		1,097	32,898
54300 Housing	8.75	0.0051	1,041		36	1,077
57000 Veterans' Services	1.00	0.0006	119		4	123
95000 Risk Management	2.25	0.0013	268		9	277

<b>Fiscal Year 11/12 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
92500 Information Systems	30.00	0.0174	3,570		123	3,693
00373 AQMD	10.25	0.0059	1,220		42	1,262
00391 Fire Protection Admin.	9.00	0.0052	1,071		37	1,108
00843 Prop 10 Children & Fam. 1st	12.50	0.0072	1,487		51	1,539
00851 IHSS Public Authority	34.00	0.0197	4,046		140	4,185
00928 SHASCOM	16.70	0.0097	1,987		69	2,056
<b>Total</b>	<b>1,727</b>	<b>1.0000</b>	<b>205,517</b>	<b>(25,968)</b>	<b>6,235</b>	<b>185,783</b>
<b>Direct Bill</b>						<b>25,968</b>
			<b>205,517</b>		<b>6,235</b>	<b>211,751</b>
<b>Less CSD's</b>	<b>(208)</b>	<b>(0.1204)</b>	<b>(24,751)</b>	<b>4,060</b>		<b>(20,691)</b>
<b>Total Operating</b>	<b>1,519</b>	<b>0.8796</b>	<b>180,766</b>	<b>(21,908)</b>	<b>6,235</b>	<b>191,060</b>

Basis of Allocation: Attorney Hours

COUNTY OF SHASTA  
COUNTY COUNSEL

<b>Fiscal Year 11/12 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
10200 CAO	8.00	0.0044	897			897
11000 Auditor - Controller	22.00	0.0120	2,467			2,467
11100 TTC	15.00	0.0082	1,682			1,682
11300 Purchasing	2.00	0.0011	224			224
12000 County Counsel	11.00	0.0060	1,233			1,233
13000 Personnel	9.00	0.0049	1,009			1,009
10100 Board of Supervisors	5.00	0.0027	561		16	576
10300 Clerk of the Board	3.00	0.0016	336		9	346
11200 Assessor	42.00	0.0229	4,709		132	4,841
14000 Elections	9.00	0.0049	1,009		28	1,037
15900 Inter Mountain Fair	3.00	0.0016	336		9	346
17500 CSA Administration	6.00	0.0033	673		19	692
20700 Public Defender	25.00	0.0136	2,803		78	2,882
22100 County Clerk	2.00	0.0011	224		6	231
22700 District Attorney	58.00	0.0317	6,503		182	6,685
22800 DCSS	96.00	0.0524	10,764		301	11,065
23500 Sheriff	113.00	0.0617	12,670		354	13,025
23600 Boating Safety	5.00	0.0027	561		16	576
23700 Sheriff Civil Unit	6.00	0.0033	673		19	692
25600 Victim Witness	11.00	0.0060	1,233		34	1,268
26000 Jail	98.00	0.0535	10,988		307	11,296
26100 Burney Substation	14.00	0.0076	1,570		44	1,614
26200 Juvenile Hall	28.00	0.0153	3,140		88	3,227
26300 Probation	85.00	0.0464	9,531		266	9,797
28000 Agriculture Commissioner	13.00	0.0071	1,458		41	1,498
28200 Building	13.00	0.0071	1,458		41	1,498
28600 Planning	10.00	0.0055	1,121		31	1,153
28700 Coroner	7.00	0.0038	785		22	807
29000 Recorder	9.00	0.0049	1,009		28	1,037
29700 Animal Control	10.00	0.0055	1,121		31	1,153
30100 Roads	98.00	0.0535	10,988		307	11,296

COUNTY OF SHASTA  
COUNTY COUNSEL

<b>Fiscal Year 11/12 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
40200 Environmental Health	16.00	0.0087	1,794		50	1,844
40400 Mental Health Services Act	35.00	0.0191	3,924		110	4,034
41000 Mental Health	92.00	0.0502	10,316		288	10,604
41100 Public Health	142.00	0.0775	15,922		445	16,367
41700 Child Services	13.00	0.0071	1,458		41	1,498
42200 Alcohol & Drug	20.00	0.0109	2,243		63	2,305
42500 Perinatal	10.00	0.0055	1,121		31	1,153
50100 Social Services Administration	418.00	0.2282	46,869		1,310	48,180
50200 Health and Human Services Agency	83.00	0.0453	9,307		260	9,567
53000 Opportunity Center	46.00	0.0251	5,158		144	5,302
54300 Housing	8.00	0.0044	897		25	922
57000 Veterans' Services	4.00	0.0022	449		13	461
59000 Community Action Agency	2.00	0.0011	224		6	231
59600 Housing Rehabilitation	1.00	0.0005	112		3	115
62000 Agriculture Extension Service	1.00	0.0005	112		3	115
62100 Farm Advisor	1.00	0.0005	112		3	115
94000 Fleet Management	5.00	0.0027	561		16	576
95000 Risk Management	9.00	0.0049	1,009		28	1,037
92500 Information Systems	43.00	0.0235	4,821		135	4,956
95500 Facilities Management	34.00	0.0186	3,812		107	3,919
00373 AQMD	7.00	0.0038	785		22	807
00391 Fire Protection Admin.	2.00	0.0011	224		6	231
00851 IHSS Public Authority	3.00	0.0016	336		9	346
<b>Total</b>	<b>1,832</b>	<b>1.0000</b>	<b>205,417</b>		<b>5,533</b>	<b>210,950</b>
<b>Direct Bill</b>						
			<b>205,417</b>		<b>5,533</b>	<b>210,950</b>
<b>Less CSD's</b>	<b>(67)</b>	<b>(0.0366)</b>	<b>(7,513)</b>			<b>(7,513)</b>
<b>Total Operating</b>	<b>1,765</b>	<b>0.9634</b>	<b>197,905</b>		<b>5,533</b>	<b>203,438</b>

Basis of Allocation: Number of Authorized Positions



**COUNTY OF SHASTA  
COUNTY COUNSEL**

<b>Fiscal Year 11/12 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
11100 TTC	4.00	0.0263	8,028			8,028
10100 Board of Supervisors	0.50	0.0033	1,004		28	1,031
10300 Clerk of the Board	0.50	0.0033	1,004		28	1,031
11200 Assessor	1.00	0.0066	2,007		56	2,063
22700 District Attorney	9.00	0.0592	18,063		500	18,563
22800 DCSS	1.00	0.0066	2,007		56	2,063
23500 Sheriff	24.67	0.1623	49,514		1,370	50,884
26000 Jail	5.00	0.0329	10,035		278	10,313
28200 Building	17.00	0.1118	34,120		944	35,064
28600 Planning	11.00	0.0724	22,078		611	22,688
29200 Public Guardian	44.00	0.2895	88,310		2,443	90,753
29900 Public Administration	3.00	0.0197	6,021		167	6,188
30100 Roads	10.67	0.0702	21,415		592	22,008
41000 Mental Health	8.00	0.0526	16,056		444	16,501
50100 Social Services Administration	5.00	0.0329	10,035		278	10,313
50200 Health and Human Services Agency	4.00	0.0263	8,028		222	8,250
00373 AQMD	0.66	0.0043	1,325		37	1,361
<b>Total</b>	<b>152</b>	<b>1.0000</b>	<b>305,072</b>		<b>8,217</b>	<b>313,289</b>
<b>Direct Bill</b>			<b>305,072</b>		<b>8,217</b>	<b>313,289</b>
<b>Less CSD's</b>	<b>(4)</b>	<b>(0.0263)</b>	<b>(8,028)</b>			<b>(8,028)</b>
<b>Total Operating</b>	<b>148</b>	<b>0.9737</b>	<b>297,044</b>		<b>8,217</b>	<b>305,261</b>

Basis of Allocation: Total Number of Cases per Department

**COUNTY OF SHASTA  
COUNTY COUNSEL**

<b>Fiscal Year 11/12 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
10200 CAO	8.00	0.0038	1,542			1,542
11000 Auditor - Controller	16.00	0.0076	3,084			3,084
11100 TTC	8.16	0.0039	1,573			1,573
11300 Purchasing	2.00	0.0009	385			385
12000 County Counsel	1.00	0.0005	193			193
13000 Personnel	6.00	0.0028	1,156			1,156
10100 Board of Supervisors	4.00	0.0019	771		21	792
10300 Clerk of the Board	3.00	0.0014	578		16	594
11200 Assessor	9.00	0.0043	1,735		48	1,782
14000 Elections	21.00	0.0100	4,047		111	4,159
15900 Inter Mountain Fair	15.00	0.0071	2,891		79	2,970
16600 Land, Buildings & Improvements	9.00	0.0043	1,735		48	1,782
16902 Capital Proj Juvenile Hall	2.00	0.0009	385		11	396
17500 CSA Administration	1.33	0.0006	256		7	263
20800 Grand Jury	2.00	0.0009	385		11	396
22100 County Clerk	5.00	0.0024	964		26	990
22700 District Attorney	33.00	0.0156	6,360		175	6,535
22800 DCSS	47.00	0.0223	9,058		249	9,307
23500 Sheriff	217.34	0.1030	41,888		1,151	43,039
23600 Boating Safety	3.00	0.0014	578		16	594
23700 Sheriff Civil Unit	1.00	0.0005	193		5	198
26000 Jail	27.00	0.0128	5,204		143	5,347
26100 Burney Substation	1.17	0.0006	225		6	232
26200 Juvenile Hall	10.50	0.0050	2,024		56	2,079
26300 Probation	48.00	0.0227	9,251		254	9,505
28000 Agriculture Commissioner	1.00	0.0005	193		5	198
28200 Building	7.00	0.0033	1,349		37	1,386
28600 Planning	1.00	0.0005	193		5	198
28700 Coroner	5.17	0.0025	996		27	1,024
29000 Recorder	5.00	0.0024	964		26	990
29200 Public Guardian	1.00	0.0005	193		5	198
29400 Wildlife	2.00	0.0009	385		11	396
30100 Roads	127.83	0.0606	24,637		677	25,314

<b>Fiscal Year 11/12 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
40200 Environmental Health	19.00	0.0090	3,662		101	3,762
40400 Mental Health Services Act	112.00	0.0531	21,586		593	22,179
41000 Mental Health	54.00	0.0256	10,408		286	10,693
41100 Public Health	312.00	0.1479	60,132		1,652	61,784
41200 Health Care	1.00	0.0005	193		5	198
41700 Child Services	2.00	0.0009	385		11	396
42200 Alcohol & Drug	27.00	0.0128	5,204		143	5,347
42500 Perinatal	16.00	0.0076	3,084		85	3,168
50100 Social Services Administration	322.50	0.1528	62,156		1,707	63,863
50200 Health and Human Services Agency	16.00	0.0076	3,084		85	3,168
53000 Opportunity Center	47.00	0.0223	9,058		249	9,307
54300 Housing	5.00	0.0024	964		26	990
59000 Community Action Agency	4.00	0.0019	771		21	792
59600 Housing Rehabilitation	1.00	0.0005	193		5	198
61000 Library	1.00	0.0005	193		5	198
00200 Fall River Mills Airport	2.00	0.0009	385		11	396
94000 Fleet Management	45.33	0.0215	8,737		240	8,977
95000 Risk Management	12.00	0.0057	2,313		64	2,376
92500 Information Systems	210.00	0.0995	40,474		1,112	41,585
95500 Facilities Management	33.50	0.0159	6,457		177	6,634
00207 Solid Waste	7.00	0.0033	1,349		37	1,386
00371 Water Agency	1.00	0.0005	193		5	198
00373 AQMD	28.00	0.0133	5,396		148	5,545
00375 Sugarloaf Water	1.00	0.0005	193		5	198
00377 Jones Valley Water	8.00	0.0038	1,542		42	1,584
00378 Palo Cedro Sewer	1.00	0.0005	193		5	198
00387 Cottonwood Sewer	1.00	0.0005	193		5	198
00391 Fire Protection Admin.	157.00	0.0744	30,259		831	31,090
00394 Keswick Admin.	1.00	0.0005	193		5	198
00396 Cragview Water	3.00	0.0014	578		16	594
00851 IHSS Public Authority	3.00	0.0014	578		16	594

<b>Fiscal Year 11/12 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
Total Direct Bill	2,110	1.0000	406,664		10,953	417,617
Less CSD's	(41)	(0.0195)	(7,933)			(7,933)
Total Operating	2,069	0.9805	398,731		10,953	409,684

Basis of Allocation: Contracts, Purchase Orders, Bids, Requisitions, Surplus by Department

<b>Fiscal Year 11/12 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
50100 Social Services Administration	1.00	1.0000	435,084	(427,481)		7,603
Total	1	1.0000	435,084	(427,481)		7,603
Direct Bill						427,481
			435,084			435,084
Less CSD's						
Total Operating	1	1.0000	435,084	(427,481)		435,084

Basis of Allocation: Outstationed Attorneys' Hours

<b>Fiscal Year 11/12 Actual</b>	<b>Total</b>	<b>Individual Attorney Services</b>	<b>Personnel</b>	<b>Litigation</b>	<b>Contracts</b>	<b>Outstationed At</b>
10200 CAO	17,180	14,741	897		1,542	
11000 Auditor - Controller	7,246	1,696	2,467		3,084	
11100 TTC	14,704	3,421	1,682	8,028	1,573	
11300 Purchasing	1,145	535	224		385	
12000 County Counsel	1,426		1,233		193	
13000 Personnel	2,463	297	1,009		1,156	
10100 Board of Supervisors	13,509	11,110	576	1,031	792	
10300 Clerk of the Board	10,102	8,131	346	1,031	594	
11200 Assessor	12,964	4,278	4,841	2,063	1,782	
14000 Elections	17,338	9,048	1,037	3,094	4,159	
15900 Inter Mountain Fair	3,778	462	346		2,970	
16600 Land, Buildings & Improvements	1,782				1,782	
16902 Capital Proj Juvenile Hall	396				396	
17500 CSA Administration	955		692		263	
20700 Public Defender	2,915		2,882		34	
20800 Grand Jury	21,458	21,062			396	
22100 County Clerk	4,407	92	231	3,094	990	
22700 District Attorney	32,245	462	6,685	18,563	6,535	
22800 DCSS	22,589	154	11,065	2,063	9,307	
23500 Sheriff	117,903	10,956	13,025	50,884	43,039	
23600 Boating Safety	1,170		576		594	
23700 Sheriff Civil Unit	890		692		198	
25600 Victim Witness	1,268		1,268			
26000 Jail	27,848	892	11,296	10,313	5,347	
26100 Burney Substation	1,845		1,614		232	
26200 Juvenile Hall	5,307		3,227		2,079	
26300 Probation	23,732	4,429	9,797		9,505	
28000 Agriculture Commissioner	2,589	892	1,498		198	
28200 Building	39,179	1,231	1,498	35,064	1,386	

<b>Fiscal Year 11/12 Actual</b>	<b>Total</b>	<b>Individual Attorney Services</b>	<b>Personnel</b>	<b>Litigation</b>	<b>Contracts</b>	<b>Outstationed At</b>
28600 Planning	66,139	42,100	1,153	22,688	198	
28700 Coroner	1,831		807		1,024	
29000 Recorder	3,320	1,293	1,037		990	
29200 Public Guardian	87,536	(3,415)		90,753	198	
29400 Wildlife	396				396	
29700 Animal Control	2,661	1,508	1,153			
29900 Public Administration	(9,503)	(15,690)		6,188		
30100 Roads	74,928	16,311	11,296	22,008	25,314	
40200 Environmental Health	5,699	92	1,844		3,762	
40400 Mental Health Services Act	26,213		4,034		22,179	
41000 Mental Health	37,952	154	10,604	16,501	10,693	
41100 Public Health	78,151		16,367		61,784	
41200 Health Care	198				198	
41700 Child Services	1,894		1,498		396	
42200 Alcohol & Drug	7,652		2,305		5,347	
42500 Perinatal	4,321		1,153		3,168	
50100 Social Services Administration	129,959		48,180	10,313	63,863	7,603
50200 Health and Human Services Agency	53,884	32,898	9,567	8,250	3,168	
53000 Opportunity Center	14,609		5,302		9,307	
54300 Housing	2,989	1,077	922		990	
57000 Veterans' Services	584	123	461			
59000 Community Action Agency	1,023		231		792	
59600 Housing Rehabilitation	313		115		198	
61000 Library	198				198	
62000 Agriculture Extension Service	115		115			
62100 Farm Advisor	115		115			
00200 Fall River Mills Airport	396				396	
94000 Fleet Management	9,553		576		8,977	
95000 Risk Management	3,691	277	1,037		2,376	
92500 Information Systems	50,235	3,693	4,956		41,585	

<b>Fiscal Year 11/12 Actual</b>	<b>Total</b>	<b>Individual Attorney Services</b>	<b>Personnel</b>	<b>Litigation</b>	<b>Contracts</b>	<b>Outstationed At</b>
95500 Facilities Management	10,553		3,919		6,634	
00207 Solid Waste	1,386				1,386	
00371 Water Agency	1,521	1,323			198	
00373 AQMD	8,975	1,262	807	1,361	5,545	
00375 Sugarloaf Water	198				198	
00377 Jones Valley Water	1,584				1,584	
00378 Palo Cedro Sewer	198				198	
00387 Cottonwood Sewer	198				198	
00391 Fire Protection Admin.	32,429	1,108	231		31,090	
00394 Keswick Admin.	198				198	
00396 Cragview Water	594				594	
00843 Prop 10 Children & Fam. 1st	1,539	1,539				
00851 IHSS Public Authority	5,125	4,185	346		594	
00928 SHASCOM	2,056	2,056				
<b>Total</b>	<b>1,135,242</b>	<b>185,783</b>	<b>210,950</b>	<b>313,289</b>	<b>417,617</b>	<b>7,603</b>
Direct Bill	453,449	25,968				427,481
	1,588,691	211,751	210,950	313,289	417,617	435,084
Less CSD's	(44,165)	(20,691)	(7,513)	(8,028)	(7,933)	
<b>Total Operating</b>	<b>1,544,527</b>	<b>191,060</b>	<b>203,438</b>	<b>305,261</b>	<b>409,684</b>	<b>435,084</b>



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Personnel

**Fiscal Year 11/12 Actual**

The costs of the Personnel Department are reflected on this schedule in two types of functions: general personnel and identified charges. These costs are allowable for Plan purposes.

The Personnel function consists of the costs of the general duties of the personnel office and is allocated on the basis of number of department employees. The County did not bill for general personnel services during FY 2011-12.

Charges for Pre-employment costs consist of the cost of fingerprint processing, advertisement of position openings, competitive examinations, and pre-employment physicals. These costs are allocated on the basis of identified actual costs incurred for each user department. The County direct billed these costs during FY 2011-12.

COUNTY OF SHASTA  
PERSONNEL

<b>Fiscal Year 11/12 Actual</b>	Total	General & Admin	General Personnel	Pre- Employment
Time%				
<b>Wages &amp; Benefits</b>				
Salaries & Wages	439,782		439,782	
Benefits	202,772		202,772	
<b>Services &amp; Supplies</b>				
Communications	5,038		5,038	
Food	439		439	
Household Exp.	11,171		11,171	
Insurance	1,701		1,701	
Maint. Of Equip.	1,017		1,017	
Maint. Of Struct.	14,562		14,562	
Memberships	2,717		2,717	
Office Exp.	9,003		9,003	
Postage	1,329		1,329	
Professional & Special Svs	18,003			18,003
Labor Management Negotiator	64,252		64,252	
Microfilm Service	1,889		1,889	
Info. Systems Service	31,811		31,811	
Personnel Preemployment Services	86,937			86,937
Public & Legal Notices	22,315			22,315
Rents & Leases Equip	7,121		7,121	
Small Tools & Equip	3,269		3,269	
Software	423		423	
Special Dept. Expense	26,983		26,983	
Fingerprinting	18,489			18,489
Trans. & Travel	17,728		17,728	
Utilities	20,567		20,567	
<b>Cost Applied/Transfers</b>				
Cost Applied A-87	(953,612)	(953,612)		
Cost Applied Var.				
<b>Expenditures Per Financial Statements</b>	<u>(38,703)</u>	<u>(1,051,771)</u>	<u>867,324</u>	<u>145,744</u>

**COUNTY OF SHASTA  
PERSONNEL**

<b>Fiscal Year 11/12 Actual</b>	<b>Total</b>	<b>General &amp; Admin</b>	<b>General Personnel</b>	<b>Pre- Employment</b>
<b>Cost Adjustments</b>				
Deductions - Cost Applied	1,051,771	1,051,771		
Prior Per. Exp. Adj.	6,725	6,725		
Miscellaneous Revenue	(105)	(105)		
Building Use to CSD	142,170	142,170		
Equipment Use to CSD	10,832	10,832		
County Audit to CSD	277	277		
<b>Functional Cost</b>	<b>1,172,968</b>	<b>159,900</b>	<b>867,324</b>	<b>145,744</b>
<b>Additions - 1st Allocation</b>				
Reallocate Admin		(159,900)	136,896	23,004
Allocable Costs	1,172,968		1,004,220	168,748
Unallocated				
1st Allocation	<b>1,172,968</b>		<b>1,004,220</b>	<b>168,748</b>
<b>Additions - 2nd Allocation</b>				
Other	30,983	30,983		
Reallocate Admin		(30,983)	26,525	4,457
Allocable Costs	30,983		26,525	4,457
Unallocated				
2nd Allocation	<b>30,983</b>		<b>26,525</b>	<b>4,457</b>
<b>Total Allocated</b>	<b>1,203,950</b>		<b>1,030,745</b>	<b>173,205</b>

**COUNTY OF SHASTA  
PERSONNEL**

Fiscal Year 11/12 Actual	Allocation Units	Allocated		1st Allocation	Direct Billed	2nd Allocation	Total
		Percent					
10200 CAO	8.00	0.0044		4,385			4,385
11000 Auditor - Controller	22.00	0.0120		12,059			12,059
11100 TTC	15.00	0.0082		8,222			8,222
11300 Purchasing	2.00	0.0011		1,096			1,096
12000 County Counsel	11.00	0.0060		6,030			6,030
13000 Personnel	9.00	0.0049		4,933			4,933
10100 Board of Supervisors	5.00	0.0027		2,741		75	2,816
10300 Clerk of the Board	3.00	0.0016		1,644		45	1,690
11200 Assessor	42.00	0.0229		23,023		631	23,654
14000 Elections	9.00	0.0049		4,933		135	5,069
15900 Inter Mountain Fair	3.00	0.0016		1,644		45	1,690
17500 CSA Administration	6.00	0.0033		3,289		90	3,379
20700 Public Defender	25.00	0.0136		13,704		376	14,080
22100 County Clerk	2.00	0.0011		1,096		30	1,126
22700 District Attorney	58.00	0.0317		31,793		872	32,665
22800 DCSS	96.00	0.0524		52,623		1,443	54,066
23500 Sheriff	113.00	0.0617		61,942		1,698	63,640
23600 Boating Safety	5.00	0.0027		2,741		75	2,816
23700 Sheriff Civil Unit	6.00	0.0033		3,289		90	3,379
25600 Victim Witness	11.00	0.0060		6,030		165	6,195
26000 Jail	98.00	0.0535		53,719		1,473	55,192
26100 Burney Substation	14.00	0.0076		7,674		210	7,885
26200 Juvenile Hall	28.00	0.0153		15,348		421	15,769
26300 Probation	85.00	0.0464		46,593		1,277	47,871
28000 Agriculture Commissioner	13.00	0.0071		7,126		195	7,321
28200 Building	13.00	0.0071		7,126		195	7,321
28600 Planning	10.00	0.0055		5,482		150	5,632
28700 Coroner	7.00	0.0038		3,837		105	3,942
29000 Recorder	9.00	0.0049		4,933		135	5,069
29700 Animal Control	10.00	0.0055		5,482		150	5,632

**COUNTY OF SHASTA  
PERSONNEL**

Fiscal Year 11/12 Actual	Allocation Units	Allocated		1st Allocation	Direct Billed	2nd Allocation	Total
		Percent					
30100 Roads	98.00	0.0535		53,719		1,473	55,192
40200 Environmental Health	16.00	0.0087		8,770		240	9,011
40400 Mental Health Services Act	35.00	0.0191		19,185		526	19,711
41000 Mental Health	92.00	0.0502		50,430		1,383	51,813
41100 Public Health	142.00	0.0775		77,838		2,134	79,972
41700 Child Services	13.00	0.0071		7,126		195	7,321
42200 Alcohol & Drug	20.00	0.0109		10,963		301	11,264
42500 Perinatal	10.00	0.0055		5,482		150	5,632
50100 Social Services Administration	418.00	0.2282		229,129		6,282	235,411
50200 Health and Human Services Agency	83.00	0.0453		45,497		1,247	46,744
53000 Opportunity Center	46.00	0.0251		25,215		691	25,906
54300 Housing	8.00	0.0044		4,385		120	4,505
57000 Veterans' Services	4.00	0.0022		2,193		60	2,253
59000 Community Action Agency	2.00	0.0011		1,096		30	1,126
59600 Housing Rehabilitation	1.00	0.0005		548		15	563
62000 Agriculture Extension Service	1.00	0.0005		548		15	563
62100 Farm Advisor	1.00	0.0005		548		15	563
94000 Fleet Management	5.00	0.0027		2,741		75	2,816
95000 Risk Management	9.00	0.0049		4,933		135	5,069
92500 Information Systems	43.00	0.0235		23,571		646	24,217
95500 Facilities Management	34.00	0.0186		18,637		511	19,148
00373 AQMD	7.00	0.0038		3,837		105	3,942
00391 Fire Protection Admin.	2.00	0.0011		1,096		30	1,126
00851 IHSS Public Authority	3.00	0.0016		1,644		45	1,690
<b>Total</b>	<b>1,832</b>	<b>1.0000</b>		<b>1,004,220</b>		<b>26,525</b>	<b>1,030,745</b>
Direct Bill							
				1,004,220		26,525	1,030,745
Less CSD's	(67)	(0.0366)		(36,726)			(36,726)
<b>Total Operating</b>	<b>1,765</b>	<b>0.9634</b>		<b>967,494</b>		<b>26,525</b>	<b>994,019</b>

Basis of Allocation: Number of Authorized Positions

**COUNTY OF SHASTA  
PERSONNEL**

Fiscal Year 11/12 Actual	Allocation Units	Allocated		1st Allocation	Direct Billed	2nd Allocation	Total
		Percent					
10200 CAO	103.22	0.0011		188	(103)		84
11000 Auditor - Controller	1803.88	0.0194		3,279	(1,804)		1,475
11300 Purchasing							
13000 Personnel	366	0.0039		665	(366)		299
11200 Assessor	22.5	0.0002		41	(23)	1	20
14000 Elections	1433.14	0.0154		2,605	(1,433)	71	1,243
17500 CSA Administration	85	0.0009		155	(85)	4	74
20700 Public Defender	2164.92	0.0233		3,935	(2,165)	107	1,877
22700 District Attorney	1930.71	0.0208		3,509	(1,931)	96	1,674
22800 DCSS	2566.41	0.0276		4,665	(2,566)	127	2,226
23500 Sheriff	6100.37	0.0657		11,089	(6,100)	302	5,290
26000 Jail	76.04	0.0008		138	(76)	4	66
26300 Probation	8191.53	0.0882		14,890	(8,192)	406	7,104
28000 Agriculture Commissioner	341.56	0.0037		621	(342)	17	296
28200 Building	1988.78	0.0214		3,615	(1,989)	98	1,725
29000 Recorder	376.68	0.0041		685	(377)	19	327
30100 Roads	4135.61	0.0445		7,517	(4,136)	205	3,586
40200 Environmental Health	1314.87	0.0142		2,390	(1,315)	65	1,140
41000 Mental Health	16003.92	0.1724		29,090	(16,004)	792	13,879
41100 Public Health	5950.89	0.0641		10,817	(5,951)	295	5,161
50100 Social Services Administration	13570.13	0.1462		24,666	(13,570)	672	11,768
50200 Health and Human Services Agency	10653.68	0.1148		19,365	(10,654)	527	9,239
57000 Veterans' Services	193.75	0.0021		352	(194)	10	168
62000 Agriculture Extension Service	576.93	0.0062		1,049	(577)	29	500
95000 Risk Management	886.74	0.0096		1,612	(887)	44	769
92500 Information Systems	7451.86	0.0803		13,545	(7,452)	369	6,462
95500 Facilities Management	631.08	0.0068		1,147	(631)	31	547



**COUNTY OF SHASTA  
PERSONNEL**

Fiscal Year 11/12 Actual	Allocation Units	Allocated	1st Allocation	Direct Billed	2nd	Total
		Percent			Allocation	
Total	92,836	1.0000	168,748	(92,836)	4,457	80,369
Direct Bill						92,836
			168,748		4,457	173,205
Less CSD's	(2,808)	-0.0302	(5,104)	2,808		(2,296)
Total Operating	90,028	0.9698	163,644	(90,028)	4,457	170,909

Basis of Allocation: Identified Claims by Department

COUNTY OF SHASTA  
PERSONNEL

<b>Fiscal Year 11/12 Actual</b>	<b>Total</b>	<b>General Personnel</b>	<b>Pre- Employment</b>
10200 CAO	4,470	4,385	84
11000 Auditor - Controller	13,534	12,059	1,475
11100 TTC	8,660	8,222	437
11300 Purchasing	1,096	1,096	
12000 County Counsel	6,030	6,030	
13000 Personnel	5,233	4,933	299
10100 Board of Supervisors	2,816	2,816	
10300 Clerk of the Board	1,709	1,690	20
11200 Assessor	23,673	23,654	20
14000 Elections	6,311	5,069	1,243
15900 Inter Mountain Fair	1,851	1,690	162
17500 CSA Administration	3,453	3,379	74
20700 Public Defender	15,957	14,080	1,877
22100 County Clerk	1,126	1,126	
22700 District Attorney	34,339	32,665	1,674
22800 DCSS	56,291	54,066	2,226
23500 Sheriff	68,930	63,640	5,290
23600 Boating Safety	2,854	2,816	38
23700 Sheriff Civil Unit	3,379	3,379	
25600 Victim Witness	6,195	6,195	
26000 Jail	55,258	55,192	66
26100 Burney Substation	7,885	7,885	
26200 Juvenile Hall	17,416	15,769	1,647
26300 Probation	54,974	47,871	7,104
28000 Agriculture Commissioner	7,618	7,321	296
28200 Building	9,046	7,321	1,725
28600 Planning	5,632	5,632	

COUNTY OF SHASTA  
PERSONNEL

<b>Fiscal Year 11/12 Actual</b>	<b>Total</b>	<b>General Personnel</b>	<b>Pre- Employment</b>
28700 Coroner	3,942	3,942	
29000 Recorder	5,395	5,069	327
29700 Animal Control	5,655	5,632	23
30100 Roads	58,778	55,192	3,586
40200 Environmental Health	10,151	9,011	1,140
40400 Mental Health Services Act	19,711	19,711	
41000 Mental Health	65,692	51,813	13,879
41100 Public Health	85,133	79,972	5,161
41700 Child Services	7,321	7,321	
42200 Alcohol & Drug	11,264	11,264	
42500 Perinatal	5,632	5,632	
50100 Social Services Administration	247,179	235,411	11,768
50200 Health and Human Services Agency	55,983	46,744	9,239
53000 Opportunity Center	25,906	25,906	
54300 Housing	5,209	4,505	704
57000 Veterans' Services	2,421	2,253	168
59000 Community Action Agency	1,126	1,126	
59600 Housing Rehabilitation	563	563	
62000 Agriculture Extension Service	1,064	563	500
62100 Farm Advisor	563	563	
94000 Fleet Management	3,155	2,816	339
95000 Risk Management	5,838	5,069	769
92500 Information Systems	30,679	24,217	6,462
95500 Facilities Management	19,696	19,148	547
00373 AQMD	3,942	3,942	
00391 Fire Protection Admin.	1,126	1,126	
00851 IHSS Public Authority	1,690	1,690	
<b>Total</b>	<b>1,111,114</b>	<b>1,030,745</b>	<b>80,369</b>
Direct Bill	92,836		92,836
	1,203,950	1,030,745	173,205
Less CSD's	(39,023)	(36,726)	(2,296)
<b>Total Operating</b>	<b>1,164,928</b>	<b>994,019</b>	<b>170,909</b>

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# Internal Service Funds

**COUNTY OF SHASTA**  
**Appendix of Internal Service Funds**

<b>Unreserved Retained Earnings Per G/L 6-30-12:</b>		
00201-009410 Designation For Vehicle Replacement	\$	3,993,594
00201-009413 Designation For Capital Assets Net		1,810,184
00201-009416 Designation For Fuel Tanks		83,347
00201-009420 Designation For Fair Value Investment		8,632
00201-009650 Retained Earnings:		<u>688,834</u>
<b>Unreserved Retained Earnings Per FS 6-30-12:</b>		6,584,591
Less:		
Designation For Vehicle Replacement		4,076,942
Designation For Vehicle Capital Assets Net		<u>1,810,184</u>
Subtotal Adjustments		<u>(5,887,125)</u>
<b>Unreserved Retained Earnings, As Restated</b>		697,466
Financial Statement Expenditures:		
Operating Expenses		2,375,551
Other Expense		<u>10,822</u>
Subtotal Financial Statement Expenditures		<u>2,386,373</u>
Less Depreciation		<u>550,012</u>
Adjusted Financial Statement Expenditures		<u>2,936,385</u>
Divided By		<u>6</u>
<b>Computed Allowable Working Capital</b>		<u>489,398</u>
<b>Difference Over (Under)</b>	\$	<u><u>208,068</u></u>

COUNTY OF SHASTA  
Appendix of Internal Service Funds

Asset Id.	Asset Description	Acquired Date	Purchase Amount	Accum Depr	Book Value
30260	CARDLOCK SYSTEM	09/24/1993	11,625.40	11,625.40	-
30706	MCS2500 TUNE-UP MACHINE	09/07/1994	14,986.31	14,986.31	-
30732	OIL VENDING MACHINE	11/09/1994	4,097.88	4,097.88	-
33376	A/C FREON MACHINE	03/27/1998	3,432.00	3,432.00	-
34094	BRAKE LATHE AAMCO	12/04/1998	6,818.96	6,818.96	-
36952	FUEL CARDREADER	12/28/2005	8,476.16	6,886.88	1,589.28
38288	CHAIR B	01/01/2005	609.26	304.62	304.64
<b>Subtotal Equipment</b>			<b>50,045.97</b>	<b>48,152.05</b>	<b>1,893.92</b>
99858	UNDERGROUND TANK SVC STATIC	12/10/1997	271,381.81	79,152.78	192,229.03
99931	BUILDING - PLACER & COURT	06/30/1976	45,246.54	32,577.19	12,669.35
99950	LAND - PLACER & COURT	03/06/1985	55,374.69	-	55,374.69
<b>Subtotal Land &amp; Buildings</b>			<b>372,003.04</b>	<b>111,729.97</b>	<b>260,273.07</b>
30118	4X4 93 GMC SIERRA 1500 XCAB	05/01/1993	17,730.78	17,730.78	-
30305	4X4 PICKUP 94 FORD RANGER	11/29/1993	14,471.62	14,471.62	-
30407	PICKUP 1994 FORD F150	04/13/1994	13,731.22	13,731.22	-
30611	VAN 94 FORD E350 CARGO	07/11/1994	21,295.59	21,295.59	-
30687	4X4 PICKUP CHEV 95 3/4 T XCAB	08/31/1994	25,736.30	25,736.30	-
31114	VAN 95 GMC RALLY	06/01/1995	19,955.28	19,955.28	-
31273	VAN 95 DODGE B150 8 PASSENGER	08/28/1995	18,052.44	18,052.44	-
31654	4X4 96 JEEP CHEROKEE	03/28/1996	19,298.57	19,298.57	-
31766	4X4 PICKUP 96 CHEVROLET 3/4 T	06/18/1996	29,560.41	29,560.41	-
32482	PICKUP 97 CHEVROLET	04/01/1997	26,000.47	26,000.47	-
32582	4X4 97 CHEVROLET	06/05/1997	25,007.15	25,007.15	-
33380	4X4 JEEP CHEROKEE 98	03/27/1998	20,478.10	20,478.10	-
33381	4X4 JEEP CHEROKEE 98	03/27/1998	21,483.39	21,483.39	-
33383	4X4 CHEROKEE JEEP	03/27/1998	20,478.10	20,478.10	-
33498	4X4 FORD F250	04/13/1998	34,176.67	34,176.67	-
34113	AUTO 96 FORD TAURUS	12/10/1998	13,488.83	13,488.83	-
34397	99 FORD TRUCK F250	03/18/1999	29,541.38	29,541.38	-
34759	AUTO 4X4 FOR RANGER 1999	06/07/1999	18,229.28	18,229.28	-
35161	AUTO 97 MERCURY SABLE	02/02/2000	13,274.33	13,274.33	-
35169	4X4 2000 FORD F150	02/25/2000	27,845.66	27,845.66	-
35228	4X4 2000 FORD F250	06/16/2000	26,651.63	26,651.63	-
35270	AUTO-2000 FORD INTERCEPTOR	09/22/2000	27,075.90	27,075.90	-
35306	2000 FORD MUSTANG	01/09/2001	18,573.83	18,573.83	-
35307	1999 FORD TAURUS	01/08/2001	13,049.11	13,049.11	-
35309	1999 FORD TAURUS	01/08/2001	13,049.11	13,049.11	-

35312	1999 FORD TAURUS	01/17/2001	13,049.11	13,049.11	-
35327	2001 FORD CARGO VAN	03/06/2001	17,893.43	17,893.43	-
35328	2001 FORD CLUB WGN	03/06/2001	21,401.74	21,401.74	-
35334	2001 FORD F150	03/12/2001	30,441.94	30,441.94	-
35340	JEEP CHEROKEE	03/15/2001	21,385.74	21,385.74	-
35342	1999 FORD WINDSTAR	03/20/2001	17,976.02	17,976.02	-
35350	2001 FORD F150	04/02/2001	26,450.20	26,450.20	-
35357	2000 CHRYSLER CONCORDE	05/09/2001	16,568.95	16,568.95	-
35366	DODGE RAM PU	05/23/2001	37,354.42	37,354.42	-
35426	2000 CROWN VICTORIA USED	12/21/2001	15,985.80	15,985.80	-
35431	JEEP CHEROKEE (USED)	12/26/2001	20,117.75	20,117.75	-
35439	2000 FORD TAURUS	01/14/2002	12,561.80	12,561.80	-
35445	FORD CROWN VICTORIA	02/01/2002	15,985.80	15,985.80	-
35448	2002 DODGE RAM 4X4	02/13/2002	25,901.06	25,901.06	-
35460	2002 FORD RANGER	03/13/2002	14,351.12	14,351.12	-
35476	2002 FORD EXPLORER	04/10/2002	26,520.17	26,520.17	-
35482	2002 DODGE VAN	05/13/2002	17,881.81	17,881.81	-
35483	TOYOTA PRIUS	05/21/2002	21,831.96	21,831.96	-
35494	2002 DODGE TRUCK	05/30/2002	25,927.88	25,927.88	-
35561	CHEV SILVERADO	06/19/2002	16,887.09	16,887.09	-
35610	2002 CHEVY BLAZER	12/18/2002	17,163.49	16,305.35	858.14
35636	VEHICLE	03/31/2003	11,609.81	10,739.11	870.70
35666	VEHICLE	05/06/2003	11,609.81	11,609.81	-
35667	VEHICLE	04/24/2003	23,018.69	23,018.69	-
35677	VEHICLE	07/17/2003	42,609.51	42,609.51	-
35691	VEHICLE	06/19/2003	21,428.95	19,285.94	2,143.01
35698	VEHICLE	12/01/2003	28,228.12	28,228.12	-
35710	VEHICLE	02/10/2004	32,571.68	27,414.50	5,157.18
36776	VEHICLE	03/15/2007	26,475.62	26,475.62	-
36781	RENTAL VEHICLE	01/12/2007	13,892.26	7,640.76	6,251.50
36783	VEHICLE	02/05/2007	13,892.26	7,524.99	6,367.27
36784	VEHICLE	02/05/2007	13,892.26	7,524.99	6,367.27
36786	VEHICLE	02/20/2007	22,371.99	11,931.73	10,440.26
36787	VEHICLE	02/20/2007	22,371.99	11,931.73	10,440.26
36788	VEHICLE	02/20/2007	19,924.00	19,924.00	-
36790	VEHICLE	10/01/2007	37,898.88	36,003.95	1,894.93
36791	VEHICLE	02/04/2008	40,166.03	40,166.03	-
36792	VEHICLE	12/01/2007	30,216.79	27,698.73	2,518.06
36803	VEHICLE	05/16/2007	5,520.00	2,806.00	2,714.00
36805	VEHICLE	07/13/2007	28,129.90	28,129.90	-
36807	VEHICLE	05/20/2008	49,677.14	40,568.91	9,108.23



36808	VEHICLE	06/18/2007	13,254.00	6,627.00	6,627.00
36809	VEHICLE	06/20/2007	26,322.10	26,322.10	-
36810	VEHICLE	06/20/2007	26,322.10	26,322.10	-
36811	VEHICLE	09/01/2007	16,363.76	11,298.79	5,064.97
36812	VEH# 54	08/04/2008	118,098.86	46,255.40	71,843.46
36814	VEHICLE	09/24/2007	24,840.34	11,799.15	13,041.19
36815	VEHICLE	12/03/2007	18,147.49	16,635.21	1,512.28
36817	VEHICLE	11/20/2007	23,060.51	10,569.40	12,491.11
36819	VEHICLE	12/07/2007	19,265.49	8,830.02	10,435.47
36820	VEH 308 2006 FORD EXPL	12/11/2007	19,265.49	8,830.02	10,435.47
36821	VEHICLE	12/14/2007	19,265.49	8,830.02	10,435.47
36824	VEH 189 2007 CHEV IMPALA	12/21/2007	14,859.49	6,686.77	8,172.72
36825	VEH# 106 2007 CHEV IMPALA	01/08/2008	14,845.24	6,680.34	8,164.90
36826	VEH# 85 2008 FORD F150	01/11/2008	31,262.78	28,136.52	3,126.26
36830	veh# 68 2008 FORD EXPL	03/21/2008	27,606.71	27,606.71	-
36831	VEH 58 2008 FORD CARGO VAN	02/11/2008	27,098.69	23,524.32	3,574.37
36832	VEH 9 2008 FORD EXPL XLT	04/01/2008	28,511.41	24,234.69	4,276.72
36836	VEHICLE	03/12/2008	16,823.41	7,290.14	9,533.27
36841	VEHICLE	08/05/2008	38,126.22	38,126.22	-
36842	VEHICLE	09/16/2008	37,206.97	37,206.97	-
36844	VEHICLE	03/27/2008	24,056.75	10,224.14	13,832.61
36846	VEHICLE #64	05/05/2008	34,051.54	28,376.29	5,675.25
36847	VEHICLE #67	07/10/2008	31,989.65	25,591.72	6,397.93
36848	VEHICLE 132	06/18/2008	20,321.74	8,128.68	12,193.06
36849	VEHICLE	09/09/2008	27,815.46	27,815.46	-
36850	VEHICLE	09/09/2008	27,815.46	10,662.61	17,152.85
36853	VEHICLE	11/13/2008	20,384.41	7,474.28	12,910.13
36854	VEHICLE	11/26/2008	18,318.55	6,564.16	11,754.39
36855	VEHICLE	11/26/2008	16,204.30	5,806.54	10,397.76
36856	VEHICLE	12/28/2008	12,376.81	4,331.88	8,044.93
36857	VEHICLE	12/12/2008	12,376.81	4,435.02	7,941.79
36858	VEHICLE	12/12/2008	13,357.99	4,786.62	8,571.37
36859	VEHICLE	12/12/2008	11,328.99	4,059.56	7,269.43
36860	VEHICLE	12/12/2008	13,152.24	4,712.87	8,439.37
36861	VEHICLE	12/31/2008	24,605.61	8,611.96	15,993.65
36862	VEHICLE	01/15/2009	18,644.40	6,525.54	12,118.86
36864	VEHICLE	12/15/2008	16,959.55	6,077.18	10,882.37
36865	VEHICLE	01/15/2009	14,900.16	5,215.07	9,685.09
36866	VEHICLE	01/22/2009	32,898.69	11,240.39	21,658.30
36867	VEHICLE	01/22/2009	37,209.77	12,713.35	24,496.42
36868	VEHICLE	02/18/2009	18,343.28	6,114.43	12,228.85

36869	VEHICLE	02/23/2009	21,864.25	7,288.08	14,576.17
36870	VEHICLE	02/23/2009	18,010.54	6,003.50	12,007.04
36871	VEHICLE	03/26/2009	19,833.53	6,445.89	13,387.64
36872	VEHICLE	04/09/2009	22,052.70	22,052.70	-
36873	VEHICLE	07/05/2009	31,508.77	18,905.25	12,603.52
36874	VEHICLE	06/09/2009	39,079.89	23,997.26	15,082.63
36875	VEHICLE	06/09/2009	40,659.29	24,948.98	15,710.31
36877	VEHICLE	04/08/2004	10,968.10	9,048.67	1,919.43
36878	VEHICLE	04/08/2004	10,968.10	9,048.67	1,919.43
36879	VEHICLE	04/16/2004	19,862.34	16,220.89	3,641.45
36881	VEHICLE	04/23/2004	21,049.60	17,190.46	3,859.14
36882	VEH	06/15/2004	22,745.05	22,745.05	-
36886	VEHICLE	06/11/2004	16,829.49	16,829.49	-
36887	VEHICLE	07/19/2004	22,125.90	22,125.90	-
36888	VEHICLE	07/13/2004	28,157.61	28,157.61	-
36891	VEHICLE	03/03/2005	20,822.58	20,822.58	-
36892	VEHICLE	03/03/2005	20,150.74	20,150.74	-
36895	VEHICLE	01/27/2005	18,929.63	14,039.47	4,890.16
36896	VEHICLE	01/31/2005	11,579.20	8,587.89	2,991.31
36897	VEHICLE	02/01/2005	11,579.20	8,587.89	2,991.31
36898	VEHICLE	02/01/2005	11,579.20	8,587.89	2,991.31
36904	VEHICLE	04/13/2005	16,876.98	16,876.98	-
36905	VEHICLE	04/13/2005	16,876.98	16,876.98	-
36906	VEHICLE	04/13/2005	16,876.98	16,876.98	-
36907	VEHICLE	04/13/2005	16,876.98	16,876.98	-
36916	VEHICLE	09/10/2005	30,759.54	30,759.54	-
36920	VEHICLE	07/25/2005	22,467.50	22,467.50	-
36921	VEHICLE	07/25/2005	18,504.78	18,284.49	220.29
36925	VEHICLE	06/28/2006	35,732.49	35,732.49	-
36927	VEHICLE	03/29/2006	17,628.13	15,739.38	1,888.75
36931	VEH	05/10/2006	29,127.84	29,127.84	-
36933	VEHICLE	11/08/2005	23,129.58	15,419.73	7,709.85
36934	VEHICLE	11/08/2005	23,129.59	15,419.73	7,709.86
36935	VEHICLE	11/15/2005	18,284.15	12,189.46	6,094.69
36936	VEHICLE	12/20/2005	18,726.05	18,726.05	-
36937	VEHICLE	11/15/2005	18,488.77	18,488.77	-
36938	VEHICLE	11/18/2005	18,284.15	18,284.15	-
36939	VEHICLE	01/18/2006	21,161.52	21,161.52	-
36940	VEHICLE	12/05/2005	11,736.54	7,726.53	4,010.01
36941	VEHICLE	03/10/2006	14,315.47	12,952.11	1,363.36
36942	VEHICLE	12/05/2005	11,736.54	7,726.53	4,010.01

36945	VEHICLE	03/15/2006	28,441.53	28,441.53	-
36946	VEHICLE	06/01/2006	30,799.76	30,799.76	-
36947	VEHICLE	05/01/2007	40,425.98	40,425.98	-
36951	VEHICLE	12/19/2005	25,222.00	25,222.00	-
36953	VEHICLE	01/04/2006	11,736.54	11,736.54	-
36959	VEHICLE	01/25/2006	29,046.10	29,046.10	-
36960	VEHICLE	01/25/2006	29,046.10	29,046.10	-
36961	VEHICLE	02/24/2006	5,655.00	3,581.50	2,073.50
36962	VEHICLE	05/12/2006	26,198.42	16,155.68	10,042.74
36966	VEHICLE	03/01/2007	32,852.86	32,852.86	-
36967	VEHICLE	09/20/2006	23,818.25	13,695.48	10,122.77
39612	VEHICLE	06/09/2009	40,010.59	24,673.20	15,337.39
39613	VEHICLE	06/29/2009	39,704.48	23,822.70	15,881.78
39614	VEHICLE	06/09/2009	39,854.31	24,460.55	15,393.76
39615	VEHICLE	08/18/2009	34,310.57	32,404.43	1,906.14
39616	VEHICLE	07/22/2009	36,902.10	35,877.04	1,025.06
39617	VEHICLE	08/18/2009	35,103.27	33,153.09	1,950.18
39618	VEHICLE	08/18/2009	34,928.36	32,987.90	1,940.46
39619	VEHICLE	08/04/2009	35,035.26	34,062.06	973.20
39628	VEHICLE	10/06/2009	19,527.22	5,369.98	14,157.24
39630	VEHICLE	03/16/2010	19,433.36	6,246.43	13,186.93
39631	VEHICLE	03/16/2010	32,231.91	24,173.93	8,057.98
39633	VEHICLE	04/23/2010	34,059.53	14,759.14	19,300.39
39634	VEHICLE	04/21/2010	30,655.27	22,139.91	8,515.36
39635	VEHICLE	06/08/2010	18,767.20	5,585.48	13,181.72
39637	VEHICLE	06/03/2010	15,764.54	3,284.27	12,480.27
39638	VEHICLE	06/03/2010	15,764.54	3,284.27	12,480.27
39642	VEHICLE	06/14/2010	17,888.93	3,726.85	14,162.08
39643	VEHICLE	06/14/2010	21,960.96	4,575.21	17,385.75
39644	FORD FUSION	07/28/2010	15,764.54	3,021.53	12,743.01
39645	VEHICLE	06/30/2010	15,764.54	3,152.90	12,611.64
39646	VEHICLE	09/30/2010	19,074.32	4,768.58	14,305.74
39648	VEHICLE	09/30/2010	29,767.39	17,364.31	12,403.08
39649	VEHICLE	09/30/2010	31,185.82	18,191.73	12,994.09
39650	FORD CROWN VICTORIA	09/30/2010	28,253.18	16,481.03	11,772.15
39652	VEHICLE	09/30/2010	29,233.39	17,052.81	12,180.58
39653	VEHICLE	10/07/2010	27,815.59	16,225.76	11,589.83
39654	FORD F150 SUPERCAB	10/13/2010	25,895.64	4,531.73	21,363.91
39655	FORD EXPEDITION	11/09/2010	40,179.85	13,393.28	26,786.57
39656	FORD EXPEDITION	11/09/2010	40,366.04	13,455.35	26,910.69
39657	FORD EXPEDITION	11/09/2010	37,934.21	12,644.73	25,289.48

COUNTY OF SHASTA  
Appendix of Internal Service Funds

39660	FORD FUSION	01/18/2011	15,764.54	2,233.31	13,531.23
39661	FORD FUSION	01/18/2011	15,764.54	2,233.31	13,531.23
39662	FORD FUSION	01/18/2011	15,764.54	2,233.31	13,531.23
39663	FORD FUSION	01/18/2011	15,764.54	2,233.31	13,531.23
39664	FORD FUSION	01/18/2011	15,764.54	2,233.31	13,531.23
39665	CROWN VICTORIA	04/15/2011	35,590.68	14,005.34	21,585.34
39666	CROWN VICTORIA	05/02/2011	31,519.57	11,866.86	19,652.71
39667	CROWN VICTORIA	05/02/2011	33,002.55	12,386.88	20,615.67
39668	CROWN VICTORIA	05/03/2011	28,289.27	10,790.10	17,499.17
39669	CROWN VICTORIA	05/03/2011	28,456.57	10,871.55	17,585.02
39670	CROWN VICTORIA	05/02/2011	32,847.17	12,335.01	20,512.16
39674	FORD FUSION	11/21/2011	17,469.95	3,396.93	14,073.02
39675	FORD F250	01/03/2012	50,708.54	3,622.04	47,086.50
39676	DODGE CHARGE	01/18/2012	28,343.90	1,687.14	26,656.76
39679	FORD EXPEDITION	03/13/2012	37,352.45	1,245.08	36,107.37
39680	FORD CARGO VAN	03/20/2012	46,857.74	1,171.44	45,686.30
39683	CHEVROLET TAHOE	05/01/2012	29,646.09	494.10	29,151.99
39687	VEHICLE	06/04/2012	30,210.49	251.75	29,958.74
39688	VEHICLE	06/04/2012	23,982.17	199.85	23,782.32
39689	FORD F150 4X4	06/22/2012	26,517.74	-	26,517.74
<b>Subtotal Fleet Vehicles</b>			<b>5,012,110.13</b>	<b>3,514,389.88</b>	<b>1,497,720.25</b>
30541	4X4 PICKUP 94 FORD F150 XCAB	06/09/1994	15,918.05	15,918.05	-
35341	JEEP CHEROKEE	03/15/2001	21,385.74	21,385.74	-
36779	RENTAL VEHICLE	01/12/2007	13,892.26	7,640.76	6,251.50
36780	RENTAL VEHICLE	01/12/2007	13,892.26	7,640.76	6,251.50
36816	VEHICLE - RENTAL	11/19/2007	16,092.86	7,375.91	8,716.95
36852	VEHICLE	10/31/2008	25,980.00	9,526.00	16,454.00
36912	VEHICLE	05/10/2005	13,393.55	9,598.74	3,794.81
36957	VEHICLE	01/06/2006	25,222.00	16,394.30	8,827.70
<b>Subtotal Rental Vehicles</b>			<b>145,776.72</b>	<b>95,480.26</b>	<b>50,296.46</b>
<b>Subtotal Equipment</b>			<b>50,045.97</b>	<b>48,152.05</b>	<b>1,893.92</b>
<b>Subtotal Land &amp; Buildings</b>			<b>372,003.04</b>	<b>111,729.97</b>	<b>260,273.07</b>
<b>Subtotal Fleet Vehicles</b>			<b>5,012,110.13</b>	<b>3,514,389.88</b>	<b>1,497,720.25</b>
<b>Subtotal Rental Vehicles</b>			<b>145,776.72</b>	<b>95,480.26</b>	<b>50,296.46</b>
<b>Total Reconciled to Capital Asset System</b>			<b>5,579,935.86</b>	<b>3,769,752.16</b>	<b>1,810,183.70</b>

**COUNTY OF SHASTA**  
**Appendix of Internal Service Funds**

<b>Unreserved Retained Earnings Per FS 6-30-12:</b>		\$ 10,791,841
Financial Statement Expenditures:		
Operating Expenses	11,220,489	
Other Expense	-	
Subtotal Financial Statement Expenditures	<u>11,220,489</u>	
Less Depreciation	965	
Adjusted Financial Statement Expenditures	<u>11,221,455</u>	
Divided By	<u>6</u>	
<b>Computed Allowable Working Capital</b>		<u>1,870,242</u>
<b>Difference Over (Under)</b>		<u><u>\$ 8,921,598</u></u>

**COUNTY OF SHASTA**  
**Appendix of Internal Service Funds**

<b>Unreserved Retained Earnings Per G/L 6-30-12:</b>		
00203-009413 Designations For Capital Assets Net	\$	717,283
00203-009420 Designation For Fair Value Of Investments		3,206
00203-009650 Retained Earnings		1,514,427
		<hr/>
<b>Unreserved Retained Earnings Per FS 6-30-12:</b>	\$	2,234,917
Less:		
Net Book value of Assets from Transfers In (See Attached Inventory)		208,202
Subtotal		<hr/> (208,202)
<b>Unreserved Retained Earnings, As Restated</b>		2,026,715
Financial Statement Expenditures:		
Operating Expenses		5,753,954
Other Expense		-
Subtotal Financial Statement Expenditures		<hr/> 5,753,954
Less Depreciation		<hr/> (216,566)
Adjusted Financial Statement Expenditures		5,537,389
Divided By		<hr/> 6
<b>Computed Allowable Working Capital</b>		<hr/> 922,898
<b>Difference Over (Under)</b>	\$	<hr/> <hr/> 1,103,817

Asset ID	Asset Description	Acq. Date	Acq. Value	Accum. Depr.	Book Value
40429	CATALYST 6500 48PORT CEF720 GI	06/01/2010	51,366.79	17,835.69	33,531.10
40475	QUANTUM DXi6701 DISK DUPLICATN	11/08/2011	34,401.75	3,822.42	30,579.33
40476	QUANTUM DXi6701 and DXi6702 8T	11/08/2011	34,401.75	3,822.42	30,579.33
40410	ROUTER	02/11/2009	70,822.32	40,329.38	30,492.94
40487	EXPANSION MODULE	05/22/2012	28,976.88	402.46	28,574.42
40446	NETWORK STORAGE DVC	03/29/2011	26,357.27	5,491.10	20,866.17
36774	NETWORK STORAGE DEVICE	06/30/2008	46,350.43	30,900.28	15,450.15
40474	5508 SERIES WIRELESS CONTROLLR	11/01/2011	17,069.34	1,896.59	15,172.75
40471	PALO ALTO NETWORKS PA-2020	10/04/2011	16,914.70	2,114.34	14,800.36
40472	THREAT PREVENTION SUB	10/04/2011	16,914.70	2,114.34	14,800.36
40406	NETWORK ATTACHED STORAGE-SHE	01/19/2009	32,866.65	18,715.74	14,150.91
40478	SERVER DELL POWEREDGE R710	11/01/2011	13,989.66	1,554.41	12,435.25
36756	NetApp shelf-Network Attached	01/11/2008	32,887.83	24,665.86	8,221.97
40458	DELL POWEREDGER710	05/03/2011	9,838.11	1,912.96	7,925.15
40448	DELL POWEREDGE SERVER	04/26/2011	9,775.37	1,900.77	7,874.60
40419	Catalyst 3750 12 SFP IPS Image	01/20/2010	12,281.90	4,946.87	7,335.03
40420	GE SFP,LC connector LX/LH tran	01/21/2010	12,281.91	4,946.88	7,335.03
40411	LOAD BALANCER	03/27/2009	15,520.54	8,406.97	7,113.57
40412	LOAD BALANCER	03/27/2009	15,520.53	8,406.96	7,113.57
40479	SERVER DELL POWEREDGE R710	11/01/2011	7,871.92	874.66	6,997.26
40404	FIREWALL	01/08/2009	15,548.14	9,069.76	6,478.38
40405	FIREWALL	01/08/2009	15,548.14	9,069.76	6,478.38
40418	Qlogic 4 port upgrade software	12/09/2009	11,074.36	4,768.13	6,306.23
40430	DELL POWEREDGE R710 SERVER	06/01/2010	9,603.51	3,334.54	6,268.97
40431	DELL POWEREDGE R710 SERVER	06/01/2010	9,603.51	3,334.54	6,268.97
40467	SERVER	06/14/2011	7,408.78	1,337.70	6,071.08
40447	DELL POWEREDGE SERVER	03/29/2011	7,172.67	1,494.30	5,678.37
40477	DELL POWEREDGE T610 SERVER	11/01/2011	5,889.34	654.37	5,234.97
40489	DELL POWEREDGE R410 SERVER	05/15/2012	4,338.35	120.51	4,217.84
40434	PRINTER	09/30/2010	5,810.59	1,694.75	4,115.84
40473	H.264 STD INDUSTRIAL SWITCH	10/04/2011	4,580.38	572.55	4,007.83
40481	ROUTER	05/01/2012	4,025.05	111.81	3,913.24
40480	ROUTER	05/01/2012	4,023.05	111.75	3,911.30

40482	ROUTER	05/01/2012	4,023.05	111.75	3,911.30
40483	ROUTER	05/01/2012	4,023.05	111.75	3,911.30
40484	ROUTER	05/01/2012	4,023.05	111.75	3,911.30
40485	ROUTER	05/01/2012	4,023.05	111.75	3,911.30
40417	Dell PowerEdge 2950 Server	06/30/2009	7,703.43	3,851.70	3,851.73
36755	ROUTER FIREWALL	01/08/2008	14,610.18	10,957.64	3,652.54
40407	SERVER	01/22/2009	8,251.70	4,698.87	3,552.83
40465	ASA 5510 SECURITY PLUS APPL WI	05/01/2012	3,327.96	92.44	3,235.52
40466	ASA 5510 SECURITY PLUS APPL WI	05/01/2012	3,327.96	92.44	3,235.52
40409	SERVER	01/27/2009	7,501.53	4,271.72	3,229.81
40449	CATALYST 2960S	04/26/2011	3,890.34	756.45	3,133.89
40450	CATALYST 2960S	04/26/2011	3,888.34	756.07	3,132.27
40451	CATALYST 2960S	04/26/2011	3,888.34	756.07	3,132.27
40452	CATALYST 2960S	04/26/2011	3,888.34	756.07	3,132.27
40453	CATALYST 2960S	04/26/2011	3,888.34	756.07	3,132.27
40454	CATALYST 2960S	04/26/2011	3,888.34	756.07	3,132.27
40455	CATALYST 2960S	04/26/2011	3,888.34	756.07	3,132.27
40456	CATALYST 2960S	04/26/2011	3,888.34	756.07	3,132.27
40457	CATALYST 2960S	04/26/2011	3,888.34	756.07	3,132.27
40440	SERVER	12/21/2010	3,860.15	965.04	2,895.11
36763	Dell PowerEdge 2950 III Xeon 3	04/09/2008	8,971.18	6,354.60	2,616.58
36759	SERVER	03/04/2008	9,269.55	6,694.68	2,574.87
36760	SERVER	03/04/2008	9,269.55	6,694.68	2,574.87
36761	SERVER	03/04/2008	9,269.55	6,694.68	2,574.87
40421	Dell PowerEdge R410 Server	01/20/2010	3,933.73	1,584.42	2,349.31
36769	SERVER	06/03/2008	7,220.33	4,913.84	2,306.49
36770	SERVER	06/03/2008	7,220.33	4,913.84	2,306.49
36767	SECURE ACCESS FIREWALL	05/08/2008	7,470.44	5,187.79	2,282.65
36766	SECURE ACCESS FIREWALL	05/08/2008	7,470.45	5,187.82	2,282.63
40401	SERVER	11/20/2008	5,073.70	3,030.14	2,043.56
40423	CATALYST 3560 48 10/100	03/30/2010	3,244.26	1,216.60	2,027.66
40422	CATALYST 3560 48 10/100	03/30/2010	3,244.25	1,216.60	2,027.65
40424	CATALYST 3560 48 10/100	03/30/2010	3,244.25	1,216.60	2,027.65
40425	CATALYST 3560 48 10/100	03/30/2010	3,244.25	1,216.60	2,027.65



36762	Dell PowerEdge 1950 III Xeon	04/21/2008	6,470.86	4,493.67	1,977.19
36754	SERVER	01/04/2008	7,881.93	5,911.46	1,970.47
36764	Dell PowerEdge 1950 III Xeon	04/16/2008	6,254.59	4,343.46	1,911.13
36775	ROUTER	05/01/2007	13,655.66	11,759.02	1,896.64
40408	SERVER	01/28/2009	4,240.65	2,414.82	1,825.83
36765	Dell PowerEdge 1950 III Xeon 3	04/17/2008	5,042.89	3,502.00	1,540.89
36768	Server	06/02/2008	4,431.15	3,015.64	1,415.51
36753	SERVER	01/08/2008	4,397.04	3,297.78	1,099.26
36283	SERVER	04/01/2007	8,637.26	7,557.59	1,079.67
36281	SERVER	04/01/2007	7,071.21	6,187.32	883.89
36748	SERVER	06/30/2007	4,006.15	3,338.45	667.70
36273	FILE SERVER	11/01/2006	10,981.44	10,371.36	610.08
36747	IT GIS SERVER	06/30/2007	3,370.46	2,808.70	561.76
36749	SERVER	06/30/2007	3,045.89	2,538.25	507.64
36278	SERVER	01/26/2007	4,915.68	4,437.77	477.91
36276	1113 secure access control	11/22/2006	6,290.25	5,853.42	436.83
36274	SERVER	11/13/2006	7,283.57	6,878.94	404.63
<b>Subtotal IT Equipment</b>			<b>906,830.89</b>	<b>397,749.97</b>	<b>509,080.92</b>
40459	NETAPP FA 3210 SAN	06/14/2011	100,153.90	18,083.35	82,070.55
40415	Quantum Scalar i500 14U Redund	06/30/2009	69,175.00	34,587.51	34,587.49
40491	SERVER	06/22/2012	11,216.76	0	11,216.76
40492	SERVER	06/22/2012	11,216.75	0	11,216.75
40413	I/O DRAWER	03/19/2009	22,054.89	11,946.40	10,108.49
40416	BridgeWave SLE100	06/23/2009	18,593.11	9,296.55	9,296.56
40460	DELL POWEREDGE R510 SERVER	12/19/2011	9,998.58	833.22	9,165.36
40414	AX Series 2000 load balancer	04/06/2009	11,985.19	6,491.97	5,493.22
40461	DELL POWEREDGE R610	04/02/2012	5,516.72	229.86	5,286.86
40462	DELL POWEREDGE R610	04/02/2012	5,516.72	229.86	5,286.86
40402	SERVER	12/15/2008	11,556.15	6,901.58	4,654.57
40403	SERVER	12/15/2008	11,556.15	6,901.58	4,654.57
40463	DELL POWEREDGE R310	04/03/2012	3,556.11	148.17	3,407.94
36268	SERVER IBM P SERIES	05/01/2006	64,735.19	62,010.98	2,724.21
36757	SERVER	01/31/2008	7,835.73	5,767.98	2,067.75

36771	COMPUTER	06/12/2008	4,400.78	2,994.96	1,405.82
36772	COMPUTER	06/12/2008	4,400.78	2,994.96	1,405.82
36746	FILE SERVER	05/01/2007	8,609.06	7,413.34	1,195.72
36752	Dell Precision Workstation 690	12/14/2007	3,804.11	2,905.92	898.19
36284	SERVER	04/01/2007	6,022.21	5,269.43	752.78
36282	SERVER	04/01/2007	6,009.21	5,258.08	751.13
36277	FILE SERVER	01/08/2007	6,660.22	6,105.22	555.00
<b>Subtotal Department Equipment</b>			<b>404,573.32</b>	<b>196,370.92</b>	<b>208,202.40</b>

36271	NETWORK STORAGE APPLIANCE	07/01/2006	50,842.76	50,842.76	-
36272	NETWORK STORAGE APPLIANCE	07/01/2006	50,842.75	50,842.75	-
28224	PDU-LIEBERT 100 KVA	09/01/1990	14,381.95	14,381.95	-
28225	AIR CONDITIONER-LIEBERT	09/01/1990	19,608.21	19,608.21	-
33862	LAN CABLE ANALYZER	12/10/1998	6,228.01	6,228.01	-
34615	ROUTER CISCO 3620	12/28/2000	8,099.52	8,099.52	-
34633	EPSON POWERLITE 810P PROJECTOR	01/08/2002	4,750.55	4,750.55	-
34634	WIRELESS NETWORK EQUIPMENT	01/28/2002	8,332.10	8,332.10	-
34636	WIRELESS NETWORK EQUIPMENT	01/28/2002	8,332.10	8,332.10	-
34645	HP LASERJET 8150DN PTR5386	07/08/2002	3,171.10	3,171.10	-
34646	RACK	07/16/2002	6,075.71	6,075.71	-
34648	PRINTER	07/17/2002	5,255.25	5,255.25	-
35509	HP PROCURVE SWITCH 5304XL	11/12/2002	6,359.22	6,359.22	-
35510	SWITCH	11/12/2002	8,801.79	8,801.79	-
35513	COPIER	10/15/2002	14,956.01	14,956.01	-
35520	CABLE TESTER	03/14/2003	9,724.17	9,724.17	-
35523	ENVELOPE PRINTER	06/04/2003	6,554.64	6,554.64	-
35524	PIX FIREWALL 515E	06/01/2003	2,627.63	2,627.63	-
35525	PIX FIREWALL 515E UR	06/01/2003	5,627.41	5,627.41	-
35526	SERVER RACK	06/12/2003	4,812.31	4,812.31	-
35528	SERVER	06/23/2003	6,001.78	6,001.78	-
35530	HP PROCURVE SWITCH 5348XL	07/01/2003	8,246.46	8,246.46	-
35532	WIRELESS BRIDGE	08/11/2003	4,088.37	4,088.37	-
35539	SWITCH MODULE	11/17/2003	3,516.73	3,516.73	-
35540	SWITCH	11/17/2003	5,300.29	5,300.29	-

35541	SWITCH MODULE	11/17/2003	3,516.73	3,516.73	-
35542	SWTICH	11/17/2003	5,300.29	5,300.29	-
35546	FIREWALL 6 INTERFACES	12/17/2003	5,627.40	5,627.40	-
35548	HP PROCURVE SWITCH 5372XL	02/25/2004	6,266.62	6,266.62	-
35549	INFRARED WIRELESS	03/18/2004	4,554.14	4,554.14	-
35551	GIGALINK 60GHZ 125MB	05/05/2004	8,460.00	8,460.00	-
35552	GIGALINK 60GHZ	05/05/2004	8,460.00	8,460.00	-
35559	SWITCH	11/02/2004	8,023.37	8,023.37	-
35560	SWITCH	11/02/2004	5,197.34	5,197.34	-
36236	SWITCH	11/02/2004	4,539.89	4,539.89	-
36237	SWITCH	11/08/2004	3,045.90	3,045.90	-
36238	SWITCH	11/08/2004	3,045.90	3,045.90	-
36239	SWITCH	11/08/2004	3,045.90	3,045.90	-
36240	SWITCH	11/09/2004	3,260.40	3,260.40	-
36241	SWITCH	11/09/2004	3,260.40	3,260.40	-
36242	SWITCH	11/09/2004	3,260.40	3,260.40	-
36243	SWITCH	11/09/2004	3,260.40	3,260.40	-
36244	SWITCH	11/09/2004	3,260.40	3,260.40	-
36245	SWITCH	11/09/2004	3,260.40	3,260.40	-
36246	SWITCH	11/09/2004	3,260.40	3,260.40	-
36247	SWITCH	11/09/2004	3,260.40	3,260.40	-
36248	SWITCH	11/09/2004	3,260.40	3,260.40	-
36249	SWITCH	11/09/2004	3,260.40	3,260.40	-
36251	VPN APPLIANCE	11/24/2004	14,140.97	14,140.97	-
36252	TAPE UNIT	12/27/2004	12,829.35	12,829.35	-
36254	FILE SERVER	02/01/2005	5,805.62	5,805.62	-
36255	IDS APPLIANCE	02/14/2005	9,005.78	9,005.78	-
36256	FIREWALL	03/01/2005	5,538.39	5,538.39	-
36257	FIREWALL	03/01/2005	2,586.87	2,586.87	-
36258	FILE SERVER	04/14/2005	4,645.44	4,645.44	-
36259	DESIGNJET PTR	05/03/2005	6,825.93	6,825.93	-
36261	FILE SERVER	01/30/2006	9,434.56	9,434.56	-
36262	WIDE FORMAT SCANNER	04/03/2006	11,972.50	11,972.50	-
36263	SERVER -BOS AUDIO	04/06/2006	4,517.32	4,517.32	-

36270	WIRELESS ROUTER	06/01/2006	11,046.75	11,046.75	-
36351	PRECISION WORKSTATION	12/08/2004	5,870.37	5,870.37	-
36352	PRECISION WORKSTATION	12/08/2004	5,870.37	5,870.37	-
36395	SCANNER	03/21/2005	5,700.26	5,700.26	-
36454	SERVER	05/01/2005	5,914.36	5,914.36	-
<b>Subtotal Fully Depreciated Equipment</b>			<b>495,929.14</b>	<b>495,929.14</b>	-
<b>Subtotal IT Equipment</b>			<b>906,830.89</b>	<b>397,749.97</b>	<b>509,080.92</b>
<b>Subtotal Department Equipment</b>			<b>404,573.32</b>	<b>196,370.92</b>	<b>208,202.40</b>
<b>Subtotal Fully Depreciated Equipment</b>			<b>495,929.14</b>	<b>495,929.14</b>	<b>0.00</b>
<b>Total Reconciled to Capital Asset System</b>			<b>1,807,333.35</b>	<b>1,090,050.03</b>	<b>717,283.32</b>

COUNTY OF SHASTA  
Appendix of Internal Service Funds

<b>Unreserved Retained Earnings Per FS 6-30-12:</b>		\$	842,082
Financial Statement Expenditures:			
Operating Expenses	3,430,114		
Other Expense			
Subtotal Financial Statement Expenditures	<u>3,430,114</u>		
Less Depreciation	<u>24,787</u>		
Adjusted Financial Statement Expenditures	<u>3,454,900</u>		
Divided By	<u>6</u>		
<b>Computed Allowable Working Capital</b>			<u>575,817</u>
<b>Difference Over (Under)</b>		\$	<u><u>266,266</u></u>

COUNTY OF SHASTA  
Appendix of Internal Service Funds

<b>Unreserved Retained Earnings Per FS 6-30-12:</b>		\$	283,037
Financial Statement Expenditures:			
Operating Expenses	1,518,442		
Other Expense			
Subtotal Financial Statement Expenditures	<u>1,518,442</u>		
Less Depreciation			
Adjusted Financial Statement Expenditures	<u>1,518,442</u>		
Divided By	<u>6</u>		
<b>Computed Allowable Working Capital</b>			<u>253,074</u>
<b>Difference Over (Under)</b>		\$	<u><u>29,964</u></u>

Supplemental

<b>Fiscal Year 11/12 Actual</b>	Total (Memo Only)	Building Use	Equipment Use	County Audit 17300	CAO 10200	Auditor 11000	TTC 11100	Purchasing 11300	County Counsel 12000	Personnel 13000
<b>Wages &amp; Benefits</b>										
Salaries & Wages	3,779,282				630,172	1,025,299	692,800	44,308	946,921	439,782
Benefits	1,704,014				262,427	512,139	335,453	24,691	366,532	202,772
Sub Total	5,483,296				892,599	1,537,438	1,028,253	68,999	1,313,453	642,554
Clothing/Personal Supplies	3						3			
Communications	36,430				5,195	12,072	6,399	1,355	6,371	5,038
Food	472				33					439
Household Exp.	79,318				11,616	23,823	16,657	5,168	10,883	11,171
Insurance	24,260				2,006	6,612	10,997	546	2,398	1,701
Maint. Of Equip.	213,933				1,086	150,485	60,102	226	1,017	1,017
Maint. Of Struct.	102,274				15,314	32,805	21,057	6,017	12,519	14,562
Medical/Dental/Lab	5						5			
Memberships	18,031				1,438	4,380	375	409	8,712	2,717
Office Exp.	59,836				8,693	18,149	15,854	980	7,157	9,003
Office Exp. - Printing	2,347				455		1,892			
Office Exp. - Spec. Forms	7,457						7,457			
Investment Services	222,544						222,544			
Professional & Special Svs	179,682				25,214	22,841	90,839	5,401	17,384	18,003
Labor Management Negotiator	64,252									64,252
Microfilm Service	1,889									1,889
Info. Systems Service	421,110				17,561	371,696			42	31,811
Personnel Preemployment Services	87,574				79		558			86,937
Public & Legal Notices	30,693				128		8,250			22,315
Rents & Leases Equip	20,952				1,673	4,261	5,658		2,239	7,121
Rents & Leases Struct	12,608				1,360	6,693	3,016		1,539	
Small Tools & Equip	25,820				2,676	11,980	7,844		51	3,269
Software	5,545				2,869	2,083		131	39	423
Special Dept. Expense	44,069						671	15	16,400	26,983
Fingerprinting	18,489									18,489
Trans. & Travel	49,522				7,450	4,827	6,408	336	12,773	17,728
Training	3,750									3,750
Utilities	135,808				21,281	34,779	29,666	9,512	20,003	20,567
Sub Total	1,961,778				127,390	726,351	574,714	30,438	132,371	370,514
<b>Cost Applied/Transfers</b>										
Prior Per. Rev. Adj.	(5,323)									(5,323)
Cost Applied Other	(520,317)								(427,481)	(92,836)
Cost Applied Admin Svs										
Cost Applied A-87	(4,772,121)				(1,148,621)	(1,666,502)	57,490	(176,760)	(884,116)	(953,612)
Cost Applied Planning										
Cost Applied Var.										
Cost Applied AC	(112)						(112)			
Cost Applied Bank Charges	(9,949)						(9,949)			
Trans-Out										
Capital Assets										
Sub Total	(5,307,822)				(1,148,621)	(1,666,502)	47,429	(176,760)	(1,311,597)	(1,051,771)



<b>Fiscal Year 11/12 Actual</b>	Total (Memo Only)	Building Use	Equipment Use	County Audit 17300	CAO 10200	Auditor 11000	TTC 11100	Purchasing 11300	County Counsel 12000	Personnel 13000
<b>Other Expenditures &amp; Costs</b>										
Building Use	3,162,201	3,162,201								
Equipment Use	306,443		306,443							
General Audit	56,948			56,948						
Identified Audit	16,052			16,052						
<b>Expenditures Per Financial Statement</b>	<b>5,678,896</b>	<b>3,162,201</b>	<b>306,443</b>	<b>73,000</b>	<b>(128,632)</b>	<b>597,287</b>	<b>1,650,396</b>	<b>(77,323)</b>	<b>134,227</b>	<b>(38,703)</b>
<b>Cost Adjustments</b>										
Deductions - Cost Applied	5,307,822				1,148,621	1,666,502	(47,429)	176,760	1,311,597	1,051,771
Property Tax Fees	(460,789)					(122,375)	(338,414)			
Auditors' Fees - Payroll	(1,004)					(1,004)				
Treas Investment Fees	(635,759)						(635,759)			
Legal Services Revenue	(25,969)								(25,969)	
Photocopies	(11)					(11)				
Bank Charges	(45,343)						(45,343)			
Charges for Services - A87	(101,619)					(98,857)	271		(3,033)	
Deduction - PY Cost Reimb Rev	406,025					221,232	181,760		3,033	
Deduction - Direct Billed Revenue	45,343						45,343			
Prior Per. Exp. Adj.	6,716						(9)			6,725
Miscellaneous Revenue	(20,904)				(13,291)	(5,023)	(2,428)	(57)		(105)
Building Use to CSD		(938,247)			147,022	240,161	205,145	65,596	138,152	142,170
Equipment Use to CSD			(98,420)		10,913	24,635	13,041	27,752	11,246	10,832
County Audit to CSD				(2,365)	385	663	443	30	566	277
<b>Functional Cost</b>	<b>10,153,404</b>	<b>2,223,955</b>	<b>208,022</b>	<b>70,635</b>	<b>1,165,018</b>	<b>2,523,210</b>	<b>1,027,017</b>	<b>192,758</b>	<b>1,569,820</b>	<b>1,172,968</b>
<b>Additions - 1st Allocation</b>										
Other	2,502,612	2,223,955	208,022	70,635						
Reallocate Admin	(0)					(0)	(0)		(0)	
Allocable Costs	7,650,792				1,165,018	2,523,210	1,027,017	192,758	1,569,820	1,172,968
Unallocated	(1,225,636)				(36,721)	(216,200)	(960,648)		(12,066)	
1st Allocation	<b>8,927,768</b>	<b>2,223,955</b>	<b>208,022</b>	<b>70,635</b>	<b>1,128,297</b>	<b>2,307,010</b>	<b>66,369</b>	<b>192,758</b>	<b>1,557,754</b>	<b>1,172,968</b>
<b>Additions - 2nd Allocation</b>										
Other	355,567				48,966	177,684	62,304	4,367	31,263	30,983
Reallocate Admin	(0)					(0)	(0)		0	
Allocable Costs	355,567				48,966	177,684	62,304	4,367	31,263	30,983
Unallocated	(79,804)				(1,493)	(16,239)	(61,748)		(325)	
2nd Allocation	<b>275,763</b>				<b>47,474</b>	<b>161,446</b>	<b>556</b>	<b>4,367</b>	<b>30,938</b>	<b>30,983</b>
<b>Total Allocated</b>	<b>9,203,532</b>	<b>2,223,955</b>	<b>208,022</b>	<b>70,635</b>	<b>1,175,771</b>	<b>2,468,456</b>	<b>66,925</b>	<b>197,125</b>	<b>1,588,691</b>	<b>1,203,950</b>
Direct Billed	601,510						55,225		453,449	92,836
Unallocated	1,305,440				38,214	232,438	1,022,396		12,391	

Fiscal Year 11/12 Actual	1.03	1.04	1.05	1.06	1.07	1.08	1.09	1.10	1.11	1.12	1.13	1.14
10200 CAO											147,022	
11000 Auditor - Controller											240,161	
11100 TTC											205,145	
11300 Purchasing											65,596	
12000 County Counsel											138,152	
13000 Personnel											142,170	
10100 Board of Supervisors											43,127	
10300 Clerk of the Board											75,055	
11200 Assessor											388,384	
14000 Elections												
15900 Inter Mountain Fair												
16300 Courthouse Remodel												
16600 Land, Buildings & Improvements												
16700 Library Building Construction												
16900 Administration Building Construction												
16901 Animal Shelter Construction												
16902 Capital Proj Juvenile Hall												
17200 Surveyor												
17500 CSA Administration												
20110 Trial Courts				1,444		871						
20300 Conflict Public Defender												
20500 Integrated Justice												
20700 Public Defender									3,238			
20800 Grand Jury												
22100 County Clerk												
22700 District Attorney												105,859
22800 DCSS												
23500 Sheriff					15,818					6,846		
23600 Boating Safety												
23700 Sheriff Civil Unit	1,571											
24600 Detention Annex												
25600 Victim Witness												
26000 Jail												
26100 Burney Substation				2,220								
26200 Juvenile Hall						34,116				1,263		
26300 Probation						12,109						
26400 Boys Camp												
28000 Agriculture Commissioner												
28200 Building			8,161									
28500 Knighton Rd Beetle Mitigation												
28600 Planning			10,578									
28700 Coroner										3,986		
28800 Dispatch												
29000 Recorder	257										142,219	
29200 Public Guardian												
29400 Wildlife												
29700 Animal Control										1,113		
29900 Public Administration												
30100 Roads			32,275							18,860		
40200 Environmental Health			8,170									
40400 Mental Health Services Act												
41000 Mental Health						38,064		4,277		2,580		
41100 Public Health						4,011		4,277		93,742		
41200 Health Care												
41700 Child Services												
42200 Alcohol & Drug												
42400 Substance Abuse Crime Prevention												

Fiscal Year 11/12 Actual	1.03	1.04	1.05	1.06	1.07	1.08	1.09	1.10	1.11	1.12	1.13	1.14
42500 Perinatal												
50100 Social Services Administration					993			4,277		28,397		
50200 Health and Human Services Agency												
53000 Opportunity Center											63,171	
54000 County Indigents												
54300 Housing											109,875	
57000 Veterans' Services												9,207
59000 Community Action Agency											105,439	
59100 HSG Cal Home												
59200 HSG Home IPP Admin												
59600 Housing Rehabilitation												
61000 Library										8,820		
62000 Agriculture Extension Service										1,079		
62100 Farm Advisor												
62200 CO-OP Extension Forestry												
62300 CO-OP Extension Intermountain												
70100 Recreation & Parks												
71000 Veterans' Hall										10,083		
00200 Fall River Mills Airport												
94000 Fleet Management												
95000 Risk Management											145,626	
92500 Information Systems											586,325	
95500 Facilities Management												
00207 Solid Waste												
00300 Amber Lane PRD												
00301 Burney Meadows Storm Drain												
00302 Amber Ridge PRD												
00303 Marianas PRD												
00304 Coloma PRD												
00305 Vedder Road PRD												
00306 River Hill Estates PRD												
00307 Craig Lane PRD												
00308 E. Stillwater Way PRD												
00309 Fullerton Way PRD												
00310 Deer Flat Road												
00311 Skyway PRD												
00312 Mule Mt. PRD												
00313 Fore Way PRD												
00314 Blacks PRD												
00315 Logan PRD												
00316 Valparaiso PRD												
00317 Lakehead Lighting												
00318 Lark Court PRD												
00319 Manor Crest PRD												
00320 Santa Barbara Estates PRD												
00321 Victoria Highlands Estates PRD												
00322 Country Fields Estates PRD												
00323 Mel Mar Lighting												
00324 China Gulch PRD												
00325 Manton Heights PRD												
00326 Manzanillo Orchard PRD												
00327 Lavern Lane PRD												
00328 Canto Del Lupine PRD Admin												
00329 Crowley Crk Ranchettes PRD Adm												
00330 Jordan Manor PRD Admin												
00331 Ritts Mill Road Admin												
00332 Rother Lighting												
00333 Robledo Road PRD Admin												

Fiscal Year 11/12 Actual	1.03	1.04	1.05	1.06	1.07	1.08	1.09	1.10	1.11	1.12	1.13	1.14
00334 Santa Barbara #2 PRD Admin												
00335 N Chaparral Dr PRD Admin												
00337 Woggon Lane PRD Admin												
00338 Aiden Park PRD Admin												
00339 L&R Estates PRD Admin												
00340 Squaw Carpet Fire Accs PRD Admin												
00341 Rolland Cntry Estates PRD Admin												
00342 Shelly Lane PRD Admin												
00343 Millville Way PRD Admin												
00344 Diamond Ridge PRD Admin												
00345 Mountain Gate Meadows PRD Admin												
00347 Sierra Lighting												
00351 Timber Ridge PRD Admin												
00360 Equestrian Estates PRD Admin												
00361 Tract 1323 PRD												
00362 Sand Pit PRD												
00363 Latona PRD												
00364 Sonora PRD												
00366 Ponder PRD												
00367 Shasta Meadows PRD												
00368 Old Stagecoach PRD												
00369 Inter Mountain PRD												
00370 Alpine PRD												
00371 Water Agency												
00372 Dusty PRD												
00373 AQMD				10,856		90						
00374 Castella Water												
00375 Sugarloaf Water												
00376 Buckshot Ln Em Fire PRD Admin												
00377 Jones Valley Water												
00378 Palo Cedro Sewer												
00379 Old Oregon Trail Sewer												
00380 Amesbury Village PRD Admin												
00381 Palo Cedro Oaks PRD Admin												
00382 Shasta Lake Ranchos R/M												
00383 Holiday Acres R/M												
00384 Alpine Meadows Sewer												
00385 Belmont Storm Drain												
00386 Street Lighting Admin.												
00387 Cottonwood Sewer												
00390 Ox Yoke Water												
00391 Fire Protection Admin.												
00392 Anderwood Water												
00393 Burney Storm Drain												
00394 Keswick Admin.												
00395 French Gulch Water												
00396 Cragview Water												
00397 Los Palos Dr Em Fire PRD Admin												
00398 Foxwood Estates PRD Admin												
00399 Rocky Ledge estates PRD Admin												
00401 Anderson Cemetery												
00402 Burney Cemetery												
00403 Cottonwood Cemetery												
00404 Fall River Mills Cemetery												
00405 Halcumb Cemetery												
00406 Manton Cemetery												
00407 Millville Cemetery												
00408 Pine Grove Cemetery												

Fiscal Year 11/12 Actual	1.03	1.04	1.05	1.06	1.07	1.08	1.09	1.10	1.11	1.12	1.13	1.14
00422 Centerville CSD												
00423 Clear Creek CSD												
00424 Fall River Mills CSD												
00425 Igo - Ono CSD												
00427 No. Shasta Lake CSD												
00428 Shasta CSD												
00429 Mountain Gate CSD												
00430 Cragview CSD												
00441 Anderson FPD												
00442 Buckeye FPD												
00443 Burney FPD												
00444 Castella FPD												
00445 Shasta Lake FPD												
00446 Cottonwood FPD												
00447 Fall River Mills FPD												
00448 French Gulch FPD												
00449 Happy Valley FPD												
00450 McArthur FPD												
00452 Millville FPD												
00461 Pine Grove MAD												
00462 Shasta MAD												
00463 Burney MAD												
00472 Shasta Dam PUD												
00481 Fall River Mills RCD												
00482 W. Shasta RCD												
00490 ACID												
00491 Bella Vista Water												
00492 Burney Water												
00497 Mayers Memorial Hospital												
00498 Cottonwood Water												
00600 Cottonwood Crk Meadows PRD												
00601 CSA #3 Castella Loan Admin												
00602 Aegean Way PRD												
00603 Village Green PRD												
00604 Butterfield PRD												
00605 Honeybee Acres PRD												
00606 Silver Saddle PRD												
00607 Wisteria Estates PRD												
00608 Santa Barbara PRD												
00609 Stillwater Ranch PRD												
00610 Sterling Ranch PRD												
00611 Mt. Lassen Woods PRD												
00612 Waterleaf Estates PRD												
00613 Jennifer Dr EFER PRD												
00614 White Oak Manor PRD												
00615 Terri Lee Terrace EFER PRD												
00616 Westview Rd EFER PRD												
00617 Sleeping Bull Estates PRD												
00618 Garth Dr EFER PRD												
00835 Detention Fac Inmate Funds Adm												
00843 Prop 10 Children & Fam. 1st												
00851 IHSS Public Authority												
00862 Law Library		1,883										
00866 LAFCO												
00892 RTPA												
00928 SHASCOM												
00944 Shasta County RDA												
00948 SHASTECC RDA												

<b>Fiscal Year 11/12 Actual</b>	1.03	1.04	1.05	1.06	1.07	1.08	1.09	1.10	1.11	1.12	1.13	1.14
00952 Courts	22,532	50,816										
03010 Schools												
<b>Total Direct Bill</b>	<b>26,242.03</b>	<b>50,815.74</b>	<b>70,040.21</b>	<b>3,663.79</b>	<b>58,975.45</b>	<b>47,096.32</b>		<b>12,831.12</b>	<b>3,237.58</b>	<b>176,767.49</b>	<b>2,597,466.01</b>	<b>115,065.73</b>
Less CSD's Total Operating												
Balance Check	26,242.03	50,815.74	70,040.21	3,663.79	58,975.45	47,096.32		12,831.12	3,237.58	176,767.49	2,597,466.01	115,065.73
Average Cost per Unit	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000		1.0000	1.0000	1.0000	0.6388	1.0000

Fiscal Year 11/12 Actual	2.03	3.03	3.04	4.03	5.03	5.04	5.05	5.06	5.07	5.08	5.09
10200 CAO	10,913	892,598		892,598	767	219		892,598	892,598		10
11000 Auditor - Controllor	24,635	1,537,438		1,537,438	8,002	529		1,537,438	1,537,438		1
11100 TTC	13,041	1,028,253		1,028,253	1,266	430		1,028,253	1,028,253		2
11300 Purchasing	2,122	68,998		68,998	47	26		68,998	68,998		2
12000 County Counsel	11,246	1,313,454		1,313,454	211	277		1,313,454	1,313,454		
13000 Personnel	10,832	642,554		642,554	733	244		642,554	642,554		1
10100 Board of Supervisors	11,013	382,344		382,344	181	130		382,344			
10300 Clerk of the Board		171,430		171,430	210	78		171,430			
11200 Assessor	27,752	2,936,407		2,936,407	372	1,013		2,936,407		15	
14000 Elections	1,028	609,184		609,184	898	383	2,544	609,184			
15900 Inter Mountain Fair		186,451		186,451	436	136		186,451			
16300 Courthouse Remodel											
16600 Land, Buildings & Improvements					92					132	
16700 Library Building Construction											
16900 Administration Building Construction											
16901 Animal Shelter Construction					3						
16902 Capital Proj Juvenile Hall					45					58	
17200 Surveyor					6						
17500 CSA Administration		537,475		537,475	138	258		537,475			
20110 Trial Courts		9,120		9,120	630			9,120			
20300 Confilct Public Defender					1,490						
20500 Integrated Justice											
20700 Public Defender		2,496,920		2,496,920	687	630	315	2,496,920			
20800 Grand Jury					395						
22100 County Clerk		208,853		208,853	348	52		208,853			
22700 District Attorney	6,564	5,466,021		5,466,021	2,961	1,560	749	5,466,021		22	
22800 DCSS		5,302,524		5,302,524	1,582	2,205	61	5,302,524		4	
23500 Sheriff	48,819	11,455,113		11,455,113	6,596	3,298	1,643	11,455,113		210	157
23600 Boating Safety		535,987		535,987	492	211	76	535,987			
23700 Sheriff Civil Unit		382,925		382,925	272	127	758	382,925			
24600 Detention Annex		6,628		6,628	13			6,628			
25600 Victim Witness		679,693		679,693	311	272		679,693			
26000 Jail	18,516	6,894,087		6,894,087	2,098	2,278		6,894,087		7	
26100 Burney Substation	386	1,284,296		1,284,296	251	244		1,284,296			
26200 Juvenile Hall	7,434	2,316,624		2,316,624	576	869		2,316,624			
26300 Probation	1,675	4,874,385		4,874,385	2,106	1,668	854	4,874,385		5	
26400 Boys Camp											
28000 Agriculture Commissioner		944,610		944,610	322	354		944,610			
28200 Building	3,584	592,279		592,279	447	277		592,279		5	
28500 Knighton Rd Beetle Mitigation					9						
28600 Planning	613	858,990		858,990	419	227		858,990		2	
28700 Coroner	2,068	889,521		889,521	628	183		889,521		1	
28800 Dispatch	1,800				13						
29000 Recorder	20,250	510,552		510,552	603	222		510,552		10	
29200 Public Guardian					121						
29400 Wildlife					34						
29700 Animal Control	11,822	404,753		404,753	1,542	178		404,753			
29900 Public Administration		88,824		88,824	179			88,824			
30100 Roads		8,645,997		8,645,997	7,153	2,780		8,645,997		65	
40200 Environmental Health		1,153,582		1,153,582	844	306		1,153,582		4	
40400 Mental Health Services Act		4,178,536		4,178,536	1,939	1,521		4,178,536			
41000 Mental Health		6,299,512		6,299,512	2,688	2,427	442	6,299,512		3	
41100 Public Health		9,078,627		9,078,627	5,903	3,935		9,078,627		6	
41200 Health Care					41						
41700 Child Services		1,240,642		1,240,642	730	360		1,240,642		1	
42200 Alcohol & Drug		1,135,436		1,135,436	451	422	46	1,135,436			
42400 Substance Abuse Crime Prevention					3						

Fiscal Year 11/12 Actual	2.03	3.03	3.04	4.03	5.03	5.04	5.05	5.06	5.07	5.08	5.09
42500 Perinatal		393,859		393,859	321	292		393,859		4	
50100 Social Services Administration		24,999,829	5,633	24,999,829	6,230	10,813	6,932	24,999,829		14	144
50200 Health and Human Services Agency		6,674,087		6,674,087	933	2,110		6,674,087			
53000 Opportunity Center	2,541	2,439,512		2,439,512	1,741	5,776		2,439,512		7	
54000 County Indigents					63						
54300 Housing	17,485	479,121	2,722	479,121	1,575	186		479,121			
57000 Veterans' Services		287,476		287,476	135	182	315	287,476			
59000 Community Action Agency		219,644	2,253	219,644	272	78		219,644		1	
59100 HSG Cal Home		805		805		5		805			
59200 HSG Home IPP Admin		20,351	2,722	20,351	25			20,351			
59600 Housing Rehabilitation		5,089	2,722	5,089	14	27		5,089			
61000 Library					38						
62000 Agriculture Extension Service	764	93,616		93,616	140	76		93,616			
62100 Farm Advisor		31,265		31,265	84	26		31,265			
62200 CO-OP Extension Forestry											
62300 CO-OP Extension Intermountain											
70100 Recreation & Parks					17						
71000 Veterans' Hall	479				89						
00200 Fall River Mills Airport					160					19	
94000 Fleet Management	41	411,236		411,236	2,463	140		411,236		78	
95000 Risk Management	14,702	790,636		790,636	953	237		790,636		2	
92500 Information Systems	34,318	3,576,559		3,576,559	1,030	1,117		3,576,559		90	
95500 Facilities Management		2,251,847		2,251,847	4,445	887		2,251,847		43	
00207 Solid Waste					232					68	
00300 Amber Lane PRD					7						
00301 Burney Meadows Storm Drain					4						
00302 Amber Ridge PRD					6						
00303 Marianas PRD					6						
00304 Coloma PRD					5						
00305 Vedder Road PRD					6						
00306 River Hill Estates PRD					12						
00307 Craig Lane PRD					10						
00308 E. Stillwater Way PRD					7						
00309 Fullerton Way PRD					7						
00310 Deer Flat Road					6						
00311 Skyway PRD					6						
00312 Mule Mt. PRD					6						
00313 Fore Way PRD					5						
00314 Blacks PRD					6						
00315 Logan PRD					7						
00316 Valparaiso PRD					5						
00317 Lakehead Lighting					35						
00318 Lark Court PRD					7						
00319 Manor Crest PRD					5						
00320 Santa Barbara Estates PRD					5						
00321 Victoria Highlands Estates PRD					5						
00322 Country Fields Estates PRD					6						
00323 Mel Mar Lighting											
00324 China Gulch PRD					7						
00325 Manton Heights PRD					7						
00326 Manzanillo Orchard PRD					6						
00327 Lavern Lane PRD					8						
00328 Canto Del Lupine PRD Admin					9						
00329 Crowley Crk Ranchettes PRD Adm					6						
00330 Jordan Manor PRD Admin					6						
00331 Ritts Mill Road Admin					7						
00332 Rother Lighting					36						
00333 Robledo Road PRD Admin					9						



Fiscal Year 11/12 Actual	2.03	3.03	3.04	4.03	5.03	5.04	5.05	5.06	5.07	5.08	5.09
00334 Santa Barbara #2 PRD Admin					5						
00335 N Chaparral Dr PRD Admin					7						
00337 Woggon Lane PRD Admin					7						
00338 Aiden Park PRD Admin					5						
00339 L&R Estates PRD Admin					6						
00340 Squaw Carpet Fire Accs PRD Admin					5						
00341 Rolland Cntry Estates PRD Admin					6						
00342 Shelly Lane PRD Admin					6						
00343 Millville Way PRD Admin					7						
00344 Diamond Ridge PRD Admin					6						
00345 Mountain Gate Meadows PRD Admin					5						
00347 Sierra Lighting					35						
00351 Timber Ridge PRD Admin					5						
00360 Equestrian Estates PRD Admin					7						
00361 Tract 1323 PRD					22						
00362 Sand Pit PRD											
00363 Latona PRD											
00364 Sonora PRD					9						
00366 Ponder PRD					5						
00367 Shasta Meadows PRD					6						
00368 Old Stagecoach PRD					9						
00369 Inter Mountain PRD					10						
00370 Alpine PRD					5						
00371 Water Agency					105						
00372 Dusty PRD					6						
00373 AQMD		644,856		644,856	364	182		644,856		1	
00374 Castella Water					127						
00375 Sugarloaf Water					120						
00376 Buckshot Ln Em Fire PRD Admin					4						
00377 Jones Valley Water					363					88	
00378 Palo Cedro Sewer					231					1	
00379 Old Oregon Trail Sewer											
00380 Amesbury Village PRD Admin					6						
00381 Palo Cedro Oaks PRD Admin					5						
00382 Shasta Lake Ranchos R/M					7						
00383 Holiday Acres R/M					6						
00384 Alpine Meadows Sewer					108						
00385 Belmont Storm Drain					8						
00386 Street Lighting Admin.					38						
00387 Cottonwood Sewer					635						
00390 Ox Yoke Water											
00391 Fire Protection Admin.		306,072		306,072	2,803	876		306,072		29	
00392 Anderwood Water											
00393 Burney Storm Drain					22						
00394 Keswick Admin.					185						
00395 French Gulch Water					133						
00396 Cragview Water					195					59	
00397 Los Palos Dr Em Fire PRD Admin					5						
00398 Foxwood Estates PRD Admin					7						
00399 Rocky Ledge estates PRD Admin					6						
00401 Anderson Cemetery					332						
00402 Burney Cemetery					325						
00403 Cottonwood Cemetery					190						
00404 Fall River Mills Cemetery					239						
00405 Halcumb Cemetery					259						
00406 Manton Cemetery					30						
00407 Millville Cemetery					262						
00408 Pine Grove Cemetery					728						

Fiscal Year 11/12 Actual	2.03	3.03	3.04	4.03	5.03	5.04	5.05	5.06	5.07	5.08	5.09
00422 Centerville CSD					96						
00423 Clear Creek CSD					74						
00424 Fall River Mills CSD					69						
00425 Igo - Ono CSD											
00427 No. Shasta Lake CSD											
00428 Shasta CSD					69						
00429 Mountain Gate CSD					37						
00430 Cragview CSD											
00441 Anderson FPD					680						
00442 Buckeye FPD					44						
00443 Burney FPD					762						
00444 Castella FPD					224						
00445 Shasta Lake FPD					804						
00446 Cottonwood FPD					594						
00447 Fall River Mills FPD					502						
00448 French Gulch FPD											
00449 Happy Valley FPD					775						
00450 McArthur FPD					183						
00452 Millville FPD					376						
00461 Pine Grove MAD					454						
00462 Shasta MAD					1,574						
00463 Burney MAD					268						
00472 Shasta Dam PUD											
00481 Fall River Mills RCD					484						
00482 W. Shasta RCD					6						
00490 ACID					72						
00491 Bella Vista Water					98						
00492 Burney Water					26						
00497 Mayers Memorial Hospital					92						
00498 Cottonwood Water											
00600 Cottonwood Crk Meadows PRD					6						
00601 CSA #3 Castella Loan Admin											
00602 Aegean Way PRD					5						
00603 Village Green PRD					5						
00604 Butterfield PRD					5						
00605 Honeybee Acres PRD					5						
00606 Silver Saddle PRD					6						
00607 Wisteria Estates PRD					6						
00608 Santa Barbara PRD					5						
00609 Stillwater Ranch PRD					6						
00610 Sterling Ranch PRD					5						
00611 Mt. Lassen Woods PRD					5						
00612 Waterleaf Estates PRD					6						
00613 Jennifer Dr EFER PRD					6						
00614 White Oak Manor PRD					5						
00615 Terri Lee Terrace EFER PRD					5						
00616 Westview Rd EFER PRD					5						
00617 Sleeping Bull Estates PRD					5						
00618 Garth Dr EFER PRD					5						
00835 Detention Fac Inmate Funds Adm					414						
00843 Prop 10 Children & Fam. 1st					802						
00851 IHSS Public Authority		177,603		177,603	163	76	29	177,603			
00862 Law Library					212						
00866 LAFCO											
00892 RTPA					134					11	
00928 SHASCOM					682						
00944 Shasta County RDA											
00948 SHASTECC RDA											

<b>Fiscal Year 11/12 Actual</b>	2.03	3.03	3.04	4.03	5.03	5.04	5.05	5.06	5.07	5.08	5.09
00952 Courts					1,868						
03010 Schools					4,881		87				
<b>Total Direct Bill</b>	<b>306,442.56</b>	<b>132,045,085.86</b>	<b>16,052.00</b>	<b>132,045,085.86</b>	<b>105,161</b>	<b>53,415</b>	<b>14,848.70</b>	<b>132,045,085.86</b>	<b>5,483,294.55</b>	<b>1,081.00</b>	<b>301.09</b>
Less CSD's				(5,483,295)	(11,025)	(1,725)	-	(5,483,295)	(5,483,295)	(16)	
<b>Total Operating</b>				<b>126,561,791</b>	<b>94,136</b>	<b>51,690</b>	<b>14,848.70</b>	<b>126,561,791</b>		<b>1,065</b>	<b>301</b>
<b>Balance Check</b>	<b>306,442.56</b>	<b>132,045,085.86</b>	<b>16,052.00</b>	<b>132,045,085.86</b>	<b>105,161</b>	<b>53,415</b>	<b>14,848.70</b>	<b>132,045,085.86</b>	<b>5,483,294.55</b>	<b>1,081.00</b>	<b>301</b>
<b>Average Cost per Unit</b>	<b>0.6788</b>	<b>0.0004</b>	<b>1.0000</b>	<b>0.0089</b>	<b>17</b>	<b>9</b>	<b>1.99</b>	<b>0.0009</b>	<b>0.0044</b>	<b>9.9806</b>	<b>2</b>

Fiscal Year 11/12 Actual	6.03	6.04	6.05	7.03	8.03	8.04	8.05	8.06	8.07	9.03	9.04	
10200 CAO	574.92	163.00	163.00	8.00	158.00	8.00		8.00		8.00	103.22	3,730,516
11000 Auditor - Controller	111.75	2011.00	2011.00	16.00	14.25	22.00		16.00		22.00	1,803.88	6,429,106
11100 TTC		329.00	329.00	8.16	28.75	15.00	4.00	8.16		15.00	535.00	4,334,169
11300 Purchasing		11.00	11.00	2.00	4.50	2.00		2.00		2.00		343,821
12000 County Counsel		92.00	92.00	1.00		11.00		1.00		11.00		5,403,908
13000 Personnel		352.00	352.00	6.00	2.50	9.00		6.00		9.00	366.00	2,725,299
10100 Board of Supervisors		78.00	78.00	4.00	90.25	5.00	0.50	4.00		5.00		1,201,745
10300 Clerk of the Board		93.00	93.00	3.00	66.05	3.00	0.50	3.00		3.00	22.50	589,920
11200 Assessor		200.00	200.00	9.00	34.75	42.00	1.00	9.00		42.00	22.50	9,227,317
14000 Elections		438.00	438.00	21.00	73.50	9.00	1.50	21.00		9.00	1,433.14	1,834,849
15900 Inter Mountain Fair		269.00	269.00	15.00	3.75	3.00		15.00		3.00	186.44	560,690
16300 Courthouse Remodel												
16600 Land, Buildings & Improvements		25.00	25.00	9.00				9.00				292
16700 Library Building Construction												
16900 Administration Building Construction												
16901 Animal Shelter Construction												3
16902 Capital Proj Juvenile Hall		17.00	17.00	2.00				2.00				141
17200 Surveyor												6
17500 CSA Administration		54.00	54.00	1.33		6.00		1.33		6.00	85.00	1,613,030
20110 Trial Courts		49.00	49.00									30,403
20300 Conflict Public Defender		727.00	727.00									2,944
20500 Integrated Justice												
20700 Public Defender		308.00	308.00	0.17		25.00		0.17		25.00	2,164.92	7,498,461
20800 Grand Jury		194.00	194.00	2.00	171.10			2.00				958
22100 County Clerk		28.00	28.00	5.00	0.75	2.00	1.50	5.00		2.00		627,031
22700 District Attorney	221.43	1102.00	1102.00	33.00	3.75	58.00	9.00	33.00		58.00	1,930.71	16,520,327
22800 DCSS	241.70	746.00	746.00	47.00	1.25	96.00	1.00	47.00		96.00	2,566.41	15,916,013
23500 Sheriff	255.91	3149.00	3149.00	217.34	89.00	113.00	24.67	217.34		113.00	6,100.37	34,462,154
23600 Boating Safety		262.00	262.00	3.00		5.00		3.00		5.00	43.97	1,609,324
23700 Sheriff Civil Unit		63.00	63.00	1.00		6.00		1.00		6.00		1,151,642
24600 Detention Annex												19,897
25600 Victim Witness		110.00	110.00			11.00				11.00		2,039,904
26000 Jail		989.00	989.00	27.00	7.25	98.00	5.00	27.00		98.00	76.04	20,707,477
26100 Burney Substation		106.00	106.00	1.17		14.00		1.17		14.00		3,856,231
26200 Juvenile Hall		253.00	253.00	10.50		28.00		10.50		28.00	1,898.71	6,996,611
26300 Probation		898.00	898.00	48.00	54.25	85.00		48.00		85.00	8,191.53	14,651,881
26400 Boys Camp												
28000 Agriculture Commissioner		141.00	141.00	1.00	7.25	13.00		1.00		13.00	341.56	2,835,164
28200 Building		115.00	115.00	7.00	10.00	13.00	17.00	7.00		13.00	1,988.78	1,791,597
28500 Knighton Rd Beetle Mitigation		4.00	4.00									17
28600 Planning		152.00	152.00	1.00	342.00	10.00	11.00	1.00		10.00		2,589,487
28700 Coroner		280.00	280.00	5.17		7.00		5.17		7.00		2,676,013
28800 Dispatch		2.00	2.00									1,818
29000 Recorder		91.00	91.00	5.00	10.50	9.00		5.00		9.00	376.68	1,695,814
29200 Public Guardian		21.00	21.00	1.00	2.75		44.00	1.00				212
29400 Wildlife		2.00	2.00	2.00				2.00				42
29700 Animal Control		564.00	564.00		12.25	10.00				10.00	27.00	1,230,102
29900 Public Administration		60.00	60.00		1.75		3.00					266,775
30100 Roads	38.37	3719.00	3719.00	127.83	132.50	98.00	10.67	127.83		98.00	4,135.61	26,011,331
40200 Environmental Health	3980.66	220.00	220.00	19.00	0.75	16.00		19.00		16.00	1,314.87	3,475,876
40400 Mental Health Services Act		873.00	873.00	112.00		35.00		112.00		35.00		12,541,109
41000 Mental Health		1093.00	1093.00	54.00	1.25	92.00	8.00	54.00		92.00	16,003.92	18,967,509
41100 Public Health	2161.79	2421.00	2421.00	312.00		142.00		312.00		142.00	5,950.89	27,361,617
41200 Health Care		16.00	16.00	1.00				1.00				75
41700 Child Services		343.00	343.00	2.00		13.00		2.00		13.00		3,723,731
42200 Alcohol & Drug		201.00	201.00	27.00		20.00		27.00		20.00		3,407,722
42400 Substance Abuse Crime Prevention												3

Fiscal Year 11/12 Actual	6.03	6.04	6.05	7.03	8.03	8.04	8.05	8.06	8.07	9.03	9.04	
42500 Perinatal		153.00	153.00	16.00		10.00		16.00		10.00		1,182,554
50100 Social Services Administration	2445.22	32122.00	32122.00	322.50		418.00	5.00	322.50	1.00	418.00	13,570.13	75,144,665
50200 Health and Human Services Agency		453.00	453.00	16.00	267.25	83.00	4.00	16.00		83.00	10,653.68	20,037,333
53000 Opportunity Center		3865.00	3865.00	47.00		46.00		47.00		46.00		7,399,689
54000 County Indigents		5.00	5.00									73
54300 Housing		782.00	782.00	5.00	8.75	8.00		5.00		8.00	811.67	1,571,616
57000 Veterans' Services		109.00	109.00		1.00	4.00				4.00	193.75	872,687
59000 Community Action Agency		56.00	56.00	4.00		2.00		4.00		2.00		767,099
59100 HSG Cal Home		1.00	1.00			1.00				1.00		
59200 HSG Home IPP Admin		9.00	9.00									63,817
59600 Housing Rehabilitation		2.00	2.00	1.00		1.00		1.00		1.00		18,038
61000 Library		6.00	6.00	1.00				1.00				8,872
62000 Agriculture Extension Service		60.00	60.00			1.00				1.00	576.93	283,606
62100 Farm Advisor		36.00	36.00			1.00				1.00		93,978
62200 CO-OP Extension Forestry												
62300 CO-OP Extension Intermountain												
70100 Recreation & Parks		7.00	7.00									31
71000 Veterans' Hall		37.00	37.00									10,724
00200 Fall River Mills Airport		46.00	46.00	2.00				2.00				275
94000 Fleet Management		1198.00	1198.00	45.33		5.00		45.33		5.00	390.57	1,239,318
95000 Risk Management	937.88	385.00	385.00	12.00	2.25	9.00		12.00		9.00	886.74	2,536,068
92500 Information Systems		441.00	441.00	210.00	30.00	43.00		210.00		43.00	7,451.86	11,361,427
95500 Facilities Management		2268.00	2268.00	33.50		34.00		33.50		34.00	631.08	6,766,218
00207 Solid Waste		80.00	80.00	7.00				7.00				474
00300 Amber Lane PRD												7
00301 Burney Meadows Storm Drain												4
00302 Amber Ridge PRD												6
00303 Marianas PRD												6
00304 Coloma PRD												5
00305 Vedder Road PRD												6
00306 River Hill Estates PRD		2.00	2.00	1.00				1.00				18
00307 Craig Lane PRD		2.00	2.00	1.00				1.00				16
00308 E. Stillwater Way PRD												7
00309 Fullerton Way PRD												7
00310 Deer Flat Road												6
00311 Skyway PRD												6
00312 Mule Mt. PRD												6
00313 Fore Way PRD												5
00314 Blacks PRD												6
00315 Logan PRD												7
00316 Valparaiso PRD												5
00317 Lakehead Lighting												35
00318 Lark Court PRD												7
00319 Manor Crest PRD												5
00320 Santa Barbara Estates PRD												5
00321 Victoria Highlands Estates PRD												5
00322 Country Fields Estates PRD												6
00323 Mel Mar Lighting												
00324 China Gulch PRD												7
00325 Manton Heights PRD												7
00326 Manzanillo Orchard PRD												6
00327 Lavern Lane PRD												8
00328 Canto Del Lupine PRD Admin		2.00	2.00	1.00				1.00				15
00329 Crowley Crk Ranchettes PRD Adm												6
00330 Jordan Manor PRD Admin												6
00331 Ritts Mill Road Admin												7
00332 Rother Lighting												36
00333 Robledo Road PRD Admin		1.00	1.00									11

Fiscal Year 11/12 Actual	6.03	6.04	6.05	7.03	8.03	8.04	8.05	8.06	8.07	9.03	9.04	
00334 Santa Barbara #2 PRD Admin												5
00335 N Chaparral Dr PRD Admin												7
00337 Woggon Lane PRD Admin												7
00338 Aiden Park PRD Admin												5
00339 L&R Estates PRD Admin												6
00340 Squaw Carpet Fire Accs PRD Admin												5
00341 Rolland Cntry Estates PRD Admin												6
00342 Shelly Lane PRD Admin												6
00343 Millville Way PRD Admin		1.00	1.00									9
00344 Diamond Ridge PRD Admin												6
00345 Mountain Gate Meadows PRD Admin												5
00347 Sierra Lighting												35
00351 Timber Ridge PRD Admin												5
00360 Equestrian Estates PRD Admin												7
00361 Tract 1323 PRD												22
00362 Sand Pit PRD												
00363 Latona PRD												
00364 Sonora PRD												9
00366 Ponder PRD												5
00367 Shasta Meadows PRD												6
00368 Old Stagecoach PRD		2.00	2.00	1.00				1.00				15
00369 Inter Mountain PRD		1.00	1.00									12
00370 Alpine PRD												5
00371 Water Agency	6.78	30.00	30.00	1.00	10.75			1.00				184
00372 Dusty PRD												6
00373 AQMD		120.00	120.00	28.00	10.25	7.00	0.66	28.00		7.00		1,946,383
00374 Castella Water	260.97	40.00	40.00									468
00375 Sugarloaf Water		37.00	37.00	1.00				1.00				196
00376 Buckshot Ln Em Fire PRD Admin												4
00377 Jones Valley Water		123.00	123.00	8.00				8.00				713
00378 Palo Cedro Sewer		87.00	87.00	1.00				1.00				408
00379 Old Oregon Trail Sewer												
00380 Amesbury Village PRD Admin												6
00381 Palo Cedro Oaks PRD Admin												5
00382 Shasta Lake Ranchos R/M												7
00383 Holiday Acres R/M												6
00384 Alpine Meadows Sewer		35.00	35.00									178
00385 Belmont Storm Drain												8
00386 Street Lighting Admin.		7.00	7.00									52
00387 Cottonwood Sewer		285.00	285.00	1.00				1.00				1,207
00390 Ox Yoke Water												
00391 Fire Protection Admin.	22.33	2094.00	2094.00	157.00	9.00	2.00		157.00		2.00		926,459
00392 Anderwood Water												
00393 Burney Storm Drain		7.00	7.00									36
00394 Keswick Admin.		61.00	61.00	1.00				1.00				309
00395 French Gulch Water		43.00	43.00									219
00396 Cragview Water		60.00	60.00	3.00				3.00				380
00397 Los Palos Dr Em Fire PRD Admin												5
00398 Foxwood Estates PRD Admin												7
00399 Rocky Ledge estates PRD Admin												6
00401 Anderson Cemetery		126.00	126.00									584
00402 Burney Cemetery		139.00	139.00									603
00403 Cottonwood Cemetery		73.00	73.00									336
00404 Fall River Mills Cemetery		98.00	98.00									435
00405 Halcumb Cemetery		108.00	108.00									475
00406 Manton Cemetery		5.00	5.00									40
00407 Millville Cemetery		101.00	101.00									464
00408 Pine Grove Cemetery		336.00	336.00									1,400

Fiscal Year 11/12 Actual	6.03	6.04	6.05	7.03	8.03	8.04	8.05	8.06	8.07	9.03	9.04
00422 Centerville CSD		30.00	30.00								156
00423 Clear Creek CSD		26.00	26.00								126
00424 Fall River Mills CSD		25.00	25.00								119
00425 Igo - Ono CSD											
00427 No. Shasta Lake CSD											
00428 Shasta CSD		25.00	25.00								119
00429 Mountain Gate CSD		6.00	6.00								49
00430 Cragview CSD											
00441 Anderson FPD		307.00	307.00								1,294
00442 Buckeye FPD		10.00	10.00								64
00443 Burney FPD		349.00	349.00								1,460
00444 Castella FPD		93.00	93.00								410
00445 Shasta Lake FPD		373.00	373.00								1,550
00446 Cottonwood FPD		274.00	274.00								1,142
00447 Fall River Mills FPD		232.00	232.00								966
00448 French Gulch FPD											
00449 Happy Valley FPD		370.00	370.00								1,515
00450 McArthur FPD		79.00	79.00								341
00452 Millville FPD		174.00	174.00								724
00461 Pine Grove MAD		207.00	207.00								868
00462 Shasta MAD		746.00	746.00								3,066
00463 Burney MAD		117.00	117.00								502
00472 Shasta Dam PUD											
00481 Fall River Mills RCD		217.00	217.00								918
00482 W. Shasta RCD		2.00	2.00								10
00490 ACID		26.00	26.00								124
00491 Bella Vista Water		34.00	34.00								166
00492 Burney Water		1.00	1.00								28
00497 Mayers Memorial Hospital		32.00	32.00								156
00498 Cottonwood Water											
00600 Cottonwood Crk Meadows PRD											6
00601 CSA #3 Castella Loan Admin											
00602 Aegean Way PRD											5
00603 Village Green PRD											5
00604 Butterfield PRD											5
00605 Honeybee Acres PRD											5
00606 Silver Saddle PRD											6
00607 Wisteria Estates PRD											6
00608 Santa Barbara PRD											5
00609 Stillwater Ranch PRD											6
00610 Sterling Ranch PRD											5
00611 Mt. Lassen Woods PRD											5
00612 Waterleaf Estates PRD											6
00613 Jennifer Dr EFER PRD											6
00614 White Oak Manor PRD											5
00615 Terri Lee Terrace EFER PRD											5
00616 Westview Rd EFER PRD											5
00617 Sleeping Bull Estates PRD											5
00618 Garth Dr EFER PRD											5
00835 Detention Fac Inmate Funds Adm		187.00	187.00	2.00				2.00			792
00843 Prop 10 Children & Fam. 1st		366.00	366.00		12.50						1,547
00851 IHSS Public Authority		61.00	61.00	3.00	34.00	3.00		3.00		3.00	533,246
00862 Law Library		94.00	94.00								2,282
00866 LAFCO											
00892 RTPA		50.00	50.00								245
00928 SHASCOM		292.00	292.00		16.70						1,283
00944 Shasta County RDA											
00948 SHASTEC RDA											

<b>Fiscal Year 11/12 Actual</b>	6.03	6.04	6.05	7.03	8.03	8.04	8.05	8.06	8.07	9.03	9.04	
00952 Courts	43312.15	649.00	649.00									119,826
03010 Schools	653.50	95272.00	95272.00									196,165
Total Direct Bill	55225.36	170307.00	170307.00	2110.00	1727.10	1832.00	152.00	2110.00	1.00	1832.00	92836.06	405,776,495
Less CSD's	(687)	(2,958)	(2,958)	(41)	(208)	(67)	(4)	(41)		-67	(2,808)	(16,472,489)
Total Operating	54,539	167,349	167,349	2,069	1,519	1,765	148	2,069	1	1765	90,028	253,774,224
Balance Check	55,225.36	170,307	170,307.00	2,110.00	1,727.10	1832	152.00	2,110.00	1.00	1832	92,836.06	405,776,495
Average Cost per Unit	1.000		0.0687	93.4244	122.6052	115	2061.1133	197.9227	435083.6932	563	1.8657	438,292



Fiscal Year 11/12 Actual	6.03	6.04	8.03	8.07	9.03	9.04	Total
10200 CAO	(574.92)		(4060.00)			(103.22)	(4738.14)
11000 Auditor - Controller	(111.75)					(1803.88)	(1915.63)
11100 TTC						(535.00)	(535.00)
11300 Purchasing							
12000 County Counsel							
13000 Personnel						(366.00)	(366.00)
10100 Board of Supervisors							
10300 Clerk of the Board						(22.50)	(22.50)
11200 Assessor						(22.50)	(22.50)
14000 Elections						(1433.14)	(1433.14)
15900 Inter Mountain Fair						(186.44)	(186.44)
16300 Courthouse Remodel							
16600 Land, Buildings & Improvements							
16700 Library Building Construction							
16900 Administration Building Construction							
16901 Animal Shelter Construction							
16902 Capital Proj Juvenile Hall							
17200 Surveyor							
17500 CSA Administration						(85.00)	(85.00)
20110 Trial Courts							
20300 Conflict Public Defender							
20500 Integrated Justice							
20700 Public Defender						(2164.92)	(2164.92)
20800 Grand Jury							
22100 County Clerk							
22700 District Attorney	(221.43)					(1930.71)	(2152.14)
22800 DCSS	(241.70)					(2566.41)	(2808.11)
23500 Sheriff	(255.91)					(6100.37)	(6356.28)
23600 Boating Safety						(43.97)	(43.97)
23700 Sheriff Civil Unit							
24600 Detention Annex							
25600 Victim Witness							
26000 Jail						(76.04)	(76.04)
26100 Burney Substation							
26200 Juvenile Hall						(1898.71)	(1898.71)
26300 Probation			(2249.02)			(8191.53)	(10440.55)
26400 Boys Camp							

Fiscal Year 11/12 Actual	6.03	6.04	8.03	8.07	9.03	9.04	Total
28000 Agriculture Commissioner						(341.56)	(341.56)
28200 Building						(1988.78)	(1988.78)
28500 Knighton Rd Beetle Mitigation							
28600 Planning							
28700 Coroner							
28800 Dispatch							
29000 Recorder						(376.68)	(376.68)
29200 Public Guardian			(3753.55)				(3753.55)
29400 Wildlife							
29700 Animal Control						(27.00)	(27.00)
29900 Public Administration			(15905.67)				(15905.67)
30100 Roads	(38.37)					(4135.61)	(4173.98)
40200 Environmental Health	(3980.66)					(1314.87)	(5295.53)
40400 Mental Health Services Act							
41000 Mental Health						(16003.92)	(16003.92)
41100 Public Health	(2161.79)					(5950.89)	(8112.68)
41200 Health Care							
41700 Child Services							
42200 Alcohol & Drug							
42400 Substance Abuse Crime Prevention							
42500 Perinatal							
50100 Social Services Administration	(2445.22)			(427,481)		(13570.13)	(443,496)
50200 Health and Human Services Agency						(10653.68)	(10653.68)
53000 Opportunity Center							
54000 County Indigents							
54300 Housing						(811.67)	(811.67)
57000 Veterans' Services						(193.75)	(193.75)
59000 Community Action Agency							
59100 HSG Cal Home							
59200 HSG Home IPP Admin							
59600 Housing Rehabilitation							
61000 Library							
62000 Agriculture Extension Service						(576.93)	(576.93)
62100 Farm Advisor							
62200 CO-OP Extension Forestry							
62300 CO-OP Extension Intermountain							
70100 Recreation & Parks							
71000 Veterans' Hall							

Fiscal Year 11/12 Actual	6.03	6.04	8.03	8.07	9.03	9.04	Total
00200 Fall River Mills Airport							
94000 Fleet Management						(390.57)	(390.57)
95000 Risk Management	(937.88)					(886.74)	(1824.62)
92500 Information Systems						(7451.86)	(7451.86)
95500 Facilities Management						(631.08)	(631.08)
00207 Solid Waste							
00300 Burney Meadows Storm Drain							
00301 Vedder Road PRD							
00302 River Hill Estates PRD							
00303 Marianas PRD							
00304 Coloma PRD							
00305 Vedder Road PRD							
00306 River Hill Estates PRD							
00307 Craig Lane PRD							
00308 E. Stillwater Way PRD							
00309 Fullerton Way PRD							
00310 Deer Flat Road							
00311 Skyway PRD							
00312 Mule Mt. PRD							
00313 Fore Way PRD							
00314 Blacks PRD							
00315 Logan PRD							
00316 Valparaiso PRD							
00317 Lakehead Lighting							
00318 Lark Court PRD							
00319 Manor Crest PRD							
00320 Santa Barbara Estates PRD							
00321 Victoria Highlands Estates PRD							
00322 Country Fields Estates PRD							
00323 Mel Mar Lighting							
00324 China Gulch PRD							
00325 Manton Heights PRD							
00326 Manzanillo Orchard PRD							
00327 Lavern Lane PRD							
00328 Canto Del Lupine PRD Admin							
00329 Crowley Crk Ranchettes PRD Adm							
00330 Jordan Manor PRD Admin							
00331 Ritts Mill Road Admin							

Fiscal Year 11/12 Actual	6.03	6.04	8.03	8.07	9.03	9.04	Total
00332 Rother Lighting							
00333 Robledo Road PRD Admin							
00334 Santa Barbara #2 PRD Admin							
00335 N Chaparral Dr PRD Admin							
00337 Woggon Lane PRD Admin							
00338 Aiden Park PRD Admin							
00339 L&R Estates PRD Admin							
00340 Squaw Carpet Fire Accs PRD Admin							
00341 Rolland Cntry Estates PRD Admin							
00342 Shelly Lane PRD Admin							
00343 Millville Way PRD Admin							
00344 Diamond Ridge PRD Admin							
00345 Mountain Gate Meadows PRD Admin							
00347 Sierra Lighting							
00351 Timber Ridge PRD Admin							
00360 Equestrian Estates PRD Admin							
00361 Tract 1323 PRD							
00362 Sand Pit PRD							
00363 Latona PRD							
00364 Sonora PRD							
00366 Ponder PRD							
00367 Shasta Meadows PRD							
00368 Old Stagecoach PRD							
00369 Inter Mountain PRD							
00370 Alpine PRD							
00371 Water Agency		(6.78)					(6.78)
00372 Dusty PRD							
00373 AQMD							
00374 Castella Water		(260.97)					(260.97)
00375 Sugarloaf Water							
00376 Buckshot Ln Em Fire PRD Admin							
00377 Jones Valley Water							
00378 Palo Cedro Sewer							
00379 Old Oregon Trail Sewer							
00380 Amesbury Village PRD Admin							
00381 Palo Cedro Oaks PRD Admin							
00382 Shasta Lake Ranchos R/M							
00383 Holiday Acres R/M							

Fiscal Year 11/12 Actual	6.03	6.04	8.03	8.07	9.03	9.04	Total
00384 Alpine Meadows Sewer							
00385 Belmont Storm Drain							
00386 Street Lighting Admin.							
00387 Cottonwood Sewer							
00390 Ox Yoke Water							
00391 Fire Protection Admin.	(22.33)						(22.33)
00392 Anderwood Water							
00393 Burney Storm Drain							
00394 Keswick Admin.							
00395 French Gulch Water							
00396 Cragview Water							
00397 Los Palos Dr Em Fire PRD Admin							
00398 Foxwood Estates PRD Admin							
00399 Rocky Ledge estates PRD Admin							
00401 Anderson Cemetery							
00402 Burney Cemetery							
00403 Cottonwood Cemetery							
00404 Fall River Mills Cemetery							
00405 Halcumb Cemetery							
00406 Manton Cemetery							
00407 Millville Cemetery							
00408 Pine Grove Cemetery							
00422 Centerville CSD							
00423 Clear Creek CSD							
00424 Fall River Mills CSD							
00425 Igo - Ono CSD							
00427 No. Shasta Lake CSD							
00428 Shasta CSD							
00429 Mountain Gate CSD							
00430 Cragview CSD							
00441 Anderson FPD							
00442 Buckeye FPD							
00443 Burney FPD							
00444 Castella FPD							
00445 Shasta Lake FPD							
00446 Cottonwood FPD							
00447 Fall River Mills FPD							
00448 French Gulch FPD							

<b>Fiscal Year 11/12 Actual</b>	6.03	6.04	8.03	8.07	9.03	9.04	Total
00449 Happy Valley FPD							
00450 McArthur FPD							
00452 Millville FPD							
00461 Pine Grove MAD							
00462 Shasta MAD							
00463 Burney MAD							
00472 Shasta Dam PUD							
00481 Fall River Mills RCD							
00482 W. Shasta RCD							
00490 ACID							
00491 Bella Vista Water							
00492 Burney Water							
00497 Mayers Memorial Hospital							
00498 Cottonwood Water							
00600 Cottonwood Crk Meadows PRD							
00601 CSA #3 Castella Loan Admin							
00602 Aegean Way PRD							
00603 Village Green PRD							
00604 Butterfield PRD							
00605 Honeybee Acres PRD							
00606 Silver Saddle PRD							
00607 Wisteria Estates PRD							
00608 Santa Barbara PRD							
00609 Stillwater Ranch PRD							
00610 Sterling Ranch PRD							
00611 Mt. Lassen Woods PRD							
00612 Waterleaf Estates PRD							
00613 Jennifer Dr EFER PRD							
00614 White Oak Manor PRD							
00615 Terri Lee Terrace EFER PRD							
00616 Westview Rd EFER PRD							
00617 Sleeping Bull Estates PRD							
00618 Garth Dr EFER PRD							
00835 Detention Fac Inmate Funds Adm							
00843 Prop 10 Children & Fam. 1st							
00851 IHSS Public Authority							
00862 Law Library							
00866 LAFCO							

<b>Fiscal Year 11/12 Actual</b>	6.03	6.04	8.03	8.07	9.03	9.04	Total
00892 RTPA							
00928 SHASCOM							
00944 Shasta County RDA							
00948 SHASTECH RDA							
00952 Courts	(43312.15)						(43312.15)
03010 Schools	(653.50)						(653.50)
Total	(55225.36)		(25968.24)	(427480.77)		(92836.06)	(601510.43)
Direct Bill	55225.00		25968.00	427481.00		92836.00	601510.00