

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

ACTUAL COST FOR FISCAL YEAR 2014/2015



Prepared by the Office of Auditor-Controller
Brian Muir
County Auditor-Controller



SHASTA COUNTY

OFFICE OF THE AUDITOR-CONTROLLER

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BRIAN MUIR
AUDITOR-CONTROLLER

NOLDA SHORT
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 2014/2015 and billings for fiscal year 2016/2017, 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: _____

Brian Muir

Shasta County

Auditor-Controller

Date: December 18, 2015

Fiscal Year 14/15 Actual

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County of Shasta
Countywide Cost Allocation Plan
EXHIBIT A

Fiscal Year 14/15 Actual	Building Use	Equipment Use	County Audit	County Admin Office 10200	Auditor-Controller 11000	Treasurer-Tax Collector 11100	Purchasing 11300	County Counsel 12000	Personnel 13000	Total Actual Costs FY 2014-15 (To Be Used As 2016-2017 Estimate)	Roll Forward FY 2014-15 (14-15 Actual Cost Minus 14-15 Est Paid)		Add'l Adj For FY 2016-17 Estimates	Total Claimable Costs FY 2016-17
10100 Board of Supervisors	27,407	5,024	105	1,978	5,794	3		17,781	3,155	61,247	(21,113)			40,134.35
10300 Clerk of the Board	47,698		69	1,301	4,879	3	119	31,417	1,901	87,387	(17,621)			69,765.85
11200 Assessor	246,823	22,825	776	14,607	19,252	5	1,309	12,641	26,517	344,755	(186,161)			158,593.54
14000 Elections			241	4,528	26,433	13	595	7,543	5,688	45,041	(4,475)			40,566.24
15900 Inter Mountain Fair			2	44	535	0				581	(16,274)			(15,693.46)
16600 Land, Buildings & Improvements			316	5,940	7,163	1	1,190			14,609	8,649	(8,649)		14,609.15
16902 Capital Proj Juvenile Hall					287	0				287	(2,314)	2,314		287.23
16903 Captial Proj Adult Rehab Center			106	2,003	1,826	0	238			4,173	4,173	(4,173)		4,173.01
17200 Surveyor			3	48	175					226	144			369.36
17500 CSA Administration			124	2,326	6,181	2	119		3,792	12,543	(3,064)			9,479.01
20110 Trial Courts	2,177		336	6,328	12,349	1				21,191	8,174			29,365.05
20300 Conflict Public Defender			352	6,624	28,845	21	119			35,961	10,025			45,986.44
20700 Public Defender	19,849		600	11,281	20,296	7	476	3,606	17,063	73,178	150			73,327.51
20800 Grand Jury			16	297	10,571	8	238	15,708		26,838	3,697			30,535.08
22100 County Clerk			62	1,168	11,797	3	357	1,575	1,262	16,223	2,894			19,117.20
22700 District Attorney	105,859	1,170	1,374	25,847	61,935	23	3,093	13,429	36,653	249,383	(43,371)			206,011.55
22800 DCSS			1,340	25,202	52,959	20	2,617	7,875	55,592	145,604	(36,587)			109,017.00
23500 Sheriff	23,448	93,819	3,159	59,426	148,454	70	15,346	141,708	74,718	560,147	28,898			589,045.09
23600 Boating Safety			133	2,498	9,688	5	1,071		3,155	16,550	(8,056)			8,494.04
23700 Sheriff Civil Unit	1,571	338	98	1,846	4,862	2	119		3,786	12,621	(2,666)			9,955.65
24600 Detention Annex		622	109	2,051	7,069	4	714		4,416	14,985	367			15,352.58
25600 Victim Witness			152	2,863	8,207	2	119		6,940	18,283	(3,448)			14,834.88
26000 Jail		14,330	2,466	46,394	91,307	47	5,591	29,593	60,584	250,311	(31,837)			218,474.25
26100 Burney Substation	2,220		330	6,201	7,890	3	2,498		8,833	27,974	(7,083)			20,890.89
26200 Juvenile Rehab Facility	0	2,858	876	16,478	24,443	8	3,807	207	22,094	70,771	(52,299)			18,472.58
26300 Probation	12,707	4,318	2,113	39,760	93,323	43	5,829	31,127	59,638	248,858	12,287			261,145.77
28000 Agriculture Commissioner			254	4,772	13,527	5	1,190	10,818	8,214	38,780	8,230			47,009.68
28200 Building	9,771	2,337	293	5,516	19,178	7	981	110,995	10,749	159,828	36,335			196,162.86
28500 Knighton Rd Beetle Mitigation			0	1	56					57	(125)			(68.52)
28600 Planning	12,664	244	221	4,155	12,508	5	744	63,994	7,571	102,106	12,699			114,804.62
28700 Coroner	3,986	1,342	184	3,465	13,818	8	357	3,937	4,416	31,514	(3,411)			28,103.37
28800 Dispatch			233	4,388	521	0				5,143	4,952			10,095.03
29000 Recorder	90,382	12,626	198	3,731	16,229	4	238	5,844	5,678	134,931	(63,716)			71,215.75
29200 Public Guardian			113	2,125	2,650	1	119	107,525		112,532	20,662			133,193.30
29400 Wildlife			0	2	436					438	(261)			176.78
29700 Animal Control		11,120	104	1,951	4,290	2	119	16,164	4,416	38,167	(1,263)			36,903.83
29900 Public Administration			18	331	4,024	2		(7,411)	1,263	(1,774)	(4,154)			(5,927.91)
30100 Roads	57,501		3,660	68,867	173,243	102	12,491	86,168	57,475	459,509	41,380			500,888.27
40200 Environmental Health	9,782	248	352	6,618	24,641	8	3,599	953	10,129	56,329	(20,864)			35,465.40
40400 Mental Health Services Act		427	1,657	31,181	51,323	21	7,376		15,230	107,214	(448)			106,765.95
41000 Mental Health	46,810	358	4,169	78,435	95,803	37	5,472	46,172	39,190	316,446	28,684			345,130.31
41100 Public Health	102,228	616	2,699	50,785	153,242	62	30,930	26,443	56,023	423,028	(112,071)			310,956.45
41200 Health Care			26	495	1,184	1	119			1,825	282			2,107.17
41700 Child Services			361	6,785	23,726	14	238		6,738	37,861	(4,611)			33,249.79
42200 Alcohol & Drug			573	10,785	16,171	7	952	1,119	7,998	37,604	(4,119)			33,484.67
42500 Perinatal			130	2,442	10,058	5	833		4,639	18,106	(5,448)			12,657.43
50100 Social Services Administration	39,610	470	23,013	332,681	316,117	895	17,606	35,458	207,310	973,161	(6,485)			966,676.14
50200 Health & Human Services Agency			1,551	29,178	48,879	15	4,639	348,155	38,629	471,047	249,900			720,947.01

County of Shasta
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53000 Opportunity Center	40,146	1,270	1,079	20,293	102,525	107	2,379	1,409	19,380	188,588	(28,154)		160,433.74	
54200 County Indigents			319	5,998	1,758	0				8,075	6,995		15,069.98	
54300 Housing	84,340	9,847	3,816	3,016	36,035	25	119	12,558	5,060	154,817	(50,500)		104,317.53	
57000 Veterans' Services	9,207		84	1,584	6,235	3		6,217	3,177	26,507	5,588		32,094.60	
59000 Community Action Agency	52,495		86	1,626	7,230	2	357	41	1,898	63,735	(36,849)		26,886.29	
59200 HSG Home IPP Admin			2,786	826	10,931	8				14,551	14,490		29,041.51	
59600 Housing Rehabilitation			2,741	(11)	374	0			631	3,735	2,202		5,937.63	
61100 Library	8,820		244	4,594	884	0	119			14,661	4,816		19,476.75	
62000 Agriculture Extension Service	1,079	1,146	35	658	5,634	3	357		1,262	10,174	1,402		11,575.21	
62100 Farm Advisor			9	170	902	0		414	631	2,127	(709)		1,418.07	
70100 Recreation & Parks			6	118	347	0				471	(146)		325.74	
71000 Veterans' Hall	10,083		22	410	1,826	1				12,341	692		13,033.52	
00200 Fall River Mills Airport			31	590	3,067	1	119			3,808	(485)		3,323.24	
94000 Fleet Management			417	7,842	57,517	37	5,472		3,155	74,439	4,957		79,395.89	
95000 Risk Management	92,547	8,535	3,519	66,214	27,625	12	476	6,383	5,679	210,991	3,448		214,439.08	
92500 Information Systems	366,722	25,042	1,167	21,960	34,870	10	24,744	7,087	27,219	508,822	(330,568)		178,253.89	
95500 Facilities Management	875		660	12,415	85,183	58	2,974		22,148	124,313	(17,873)		106,440.00	
00207 Solid Waste			(2)	(28)	6,459	2	1,071			7,502	1,088		8,590.43	
00210 Shasta County Transit			73	1,382	1,260	1	119			2,835	1,687		4,522.07	
00300 Amber Lane PRD			0	1	120					121	(10)		111.17	
00301 Burney Meadows Storm Drain			0	0	52					52	(34)		17.86	
00302 Amber Ridge PRD			1	10	91					102	(392)		(290.52)	
00303 Marianas PRD			0	4	78					82	(423)		(340.88)	
00304 Coloma PRD			2	36	142	0	119			298	(186)		111.97	
00305 Vedder Road PRD			0	0	91					91	(16)		75.25	
00306 River Hill Estates PRD			0	2	79					81	(40)		40.65	
00307 Craig Lane PRD			0	1	99					100	(16)		84.15	
00308 E. Stillwater Way PRD			0	1	108					109	(18)		91.71	
00309 Fullerton Way PRD			0	1	97					98	(23)		74.59	
00310 Deer Flat Road			0	0	80					81	(26)		54.81	
00311 Skyway PRD			0	1	79					80	(20)		59.42	
00312 Mule Mt. PRD			0	1	79					79	(20)		58.92	
00313 Fore Way PRD			0	1	80					81	(19)		61.14	
00314 Blacks PRD			0	1	72					73	(54)		18.64	
00315 Logan PRD			0	2	82					84	(41)		42.53	
00316 Valparaiso PRD			0	1	77					79	(30)		48.45	
00317 Lakehead Lighting			0	4	614	0				619	(63)		555.80	
00318 Lark Court PRD			1	15	147	0	119			282	177		459.30	
00319 Manor Crest PRD			0	4	90					94	(391)		(296.26)	
00320 Santa Barbara Estates PRD			0	1	87					89	(16)		72.71	
00321 Victoria Highlands Estates PRD			7	130	153	0	119			409	309		717.30	
00322 Country Fields Estates PRD			0	2	84					86	(34)		51.49	
00324 China Gulch PRD			0	1	93					94	(26)		67.43	
00325 Manton Heights PRD			0	5	114					119	(314)		(195.38)	
00326 Manzanillo Orchard PRD			6	107	147	0	119			379	274		652.81	
00327 Lavern Lane PRD			14	259	201	0	119			593	452		1,045.69	
00328 Canto Del Lupine PRD Admin			0	1	80					81	(24)		57.14	
00329 Crowley Crk Ranchettes PRD Adm			0	1	100					101	(42)		59.25	
00330 Jordan Manor PRD Admin			0	1	96					97	(12)		84.11	

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00331 Ritts Mill Road Admin			0	1	78					78	(54)		24.67
00332 Rother Lighting			1	18	662	0				681	4		684.86
00333 Robledo Road PRD Admin			1	25	113					139	(355)		(216.85)
00334 Santa Barbara #2 PRD Admin			0	1	99					100	(15)		84.95
00335 N Chaparral Dr PRD Admin			0	1	94					95	(41)		54.55
00337 Woggon Lane PRD Admin			0	1	113	0				114	(22)		91.97
00338 Aiden Park PRD Admin			0	1	82					83	(22)		61.09
00339 L&R Estates PRD Admin			0	2	103					105	(16)		89.07
00340 Squaw Carpet Fire Accs PRD Admin			0	1	78					79	(21)		58.00
00341 Rolland Cntry Estates PRD Admin			0	1	81					82	(39)		42.65
00342 Shelly Lane PRD Admin			6	122	171	0	119			419	294		712.23
00343 Millville Way PRD Admin			0	4	80					84	(383)		(299.20)
00344 Diamond Ridge PRD Admin			0	1	81					82	(33)		48.95
00345 Mountain Gate Meadows PRD Admin			0	1	83					85	(20)		64.57
00347 Sierra Lighting			0	7	713	0				720	34		754.49
00351 Timber Ridge PRD Admin			1	17	88					105	1		106.23
00360 Equestrian Estates PRD Admin			0	1	97					98	(11)		87.52
00361 Tract 1323 PRD			0	3	385					388	(48)		339.34
00364 Sonora PRD			0	2	110					112	(8)		104.21
00366 Ponder PRD			0	1	101					102	(11)		90.97
00367 Shasta Meadows PRD			3	66	150	0	119			338	217		555.07
00368 Old Stagecoach PRD			0	4	79					83	(402)		(319.22)
00369 Inter Mountain PRD			2	45	183	0	119			349	(165)		183.94
00370 Alpine PRD			4	78	163	0	119			364	244		608.11
00371 Water Agency			41	777	2,419	1	476			3,714	381		4,094.33
00372 Dusty PRD			6	114	175	0	119			414	(150)		263.69
00373 AQMD	13,092		467	8,782	11,047	4	506	1,989	4,416	40,304	2,948		43,251.41
00374 Castella Water			17	317	3,140	2				3,475	634		4,108.96
00375 Sugarloaf Water			8	146	2,304	1	119			2,578	418		2,995.97
00376 Buckshot Ln Em Fire PRD Admin			0	0	52					52	(25)		26.58
00377 Jones Valley Water			104	1,948	6,955	3	119			9,129	(2,472)		6,656.60
00378 Palo Cedro Sewer			57	1,067	5,349	3				6,475	2,110		8,585.52
00380 Amesbury Village PRD Admin			0	0	63					63	(34)		29.15
00381 Palo Cedro Oaks PRD Admin			1	10	89					100	0		100.09
00382 Shasta Lake Ranchos R/M			3	47	204	0	119			372	225		597.27
00383 Holiday Acres R/M			3	55	130					188	27		214.39
00384 Alpine Meadows Sewer			8	156	2,241	1				2,406	573		2,979.32
00385 Belmont Storm Drain			0	1	125					126	(11)		114.99
00386 Street Lighting Admin.			15	277	820	0				1,112	376		1,487.78
00387 Cottonwood Sewer			157	2,949	13,158	8	357			16,629	4,565		21,193.27
00391 Fire Protection Admin.		476	966	18,176	65,019	60	17,963	9,160	1,262	113,082	(3,602)		109,479.60
00393 Burney Storm Drain			0	3	337	0				341	(11)		329.30
00394 Keswick Admin.			137	2,576	5,394	2	357			8,466	5,313		13,779.68
00395 French Gulch Water			21	393	3,318	1				3,733	1,341		5,074.35
00396 Cragview Water			16	304	3,885	2				4,207	(276)		3,930.90
00397 Los Palos Dr Em Fire PRD Admin			0	1	72					72	(37)		35.69
00398 Foxwood Estates PRD Admin			0	2	77					78	(51)		26.96
00399 Rocky Ledge estates PRD Admin			1	22	126					149	40		189.33
00401 Anderson Cemetery					7,994	5				7,999	1,053		9,052.21

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00402 Burney Cemetery					6,724	4				6,728	917			7,645.07
00403 Cottonwood Cemetery					5,247	3				5,250	1,442			6,691.86
00404 Fall River Mills Cemetery					4,137	3				4,139	990			5,129.63
00405 Halcumb Cemetery					4,837	3				4,840	160			4,999.42
00406 Manton Cemetery					838	0				838	57			895.02
00407 Millville Cemetery					6,194	4				6,198	1,081			7,278.95
00408 Pine Grove Cemetery					11,455	8				11,464	(527)			10,936.91
00422 Centerville CSD					2,227	1				2,228	168			2,396.07
00423 Clear Creek CSD					1,717	1				1,718	46			1,763.46
00424 Fall River Mills CSD					1,660	1				1,661	107			1,768.07
00428 Shasta CSD					1,611	1				1,612	58			1,670.33
00429 Mountain Gate CSD					730	0				730	117			846.33
00441 Anderson FPD					18,957	13				18,971	6,681			25,651.16
00442 Buckeye FPD					836	0				836	(45)			791.10
00443 Burney FPD					18,100	12				18,112	(377)			17,734.92
00444 Castella FPD					6,986	5				6,990	1,387			8,377.92
00445 Shasta Lake FPD					18,990	13				19,004	2,403			21,406.68
00446 Cottonwood FPD					13,923	10				13,933	2,626			16,559.12
00447 Fall River Mills FPD					8,705	6				8,711	(153)			8,557.94
00449 Happy Valley FPD					16,315	12				16,327	324			16,650.53
00450 McArthur FPD					5,471	4				5,474	1,173			6,647.47
00452 Millville FPD					9,613	7				9,620	1,131			10,750.83
00461 Pine Grove MAD					7,596	5				7,601	394			7,995.39
00462 Shasta MAD					29,642	22				29,664	122			29,786.07
00463 Burney MAD					7,457	5				7,462	3,088			10,549.81
00481 Fall River Mills RCD					9,589	7				9,596	853			10,448.64
00482 W. Shasta RCD					142	0				142	37			179.38
00490 ACID					1,794	1				1,795	28			1,822.78
00491 Bella Vista Water					2,240	1				2,241	156			2,397.31
00492 Burney Water					314	0				315	140			454.18
00497 Mayers Memorial Hospital					2,815	1				2,816	924			3,740.02
00600 Cottonwood Crk Meadows PRD			0	7	87					94	(10)			84.44
00601 CSA #3 Castella Loan Admin			2	33	178					213	213			425.90
00602 Aegean Way PRD			0	5	85					90	(14)			75.69
00603 Village Green PRD			0	1	81					81	(23)			58.44
00604 Butterfield PRD			0	1	80					81	(24)			56.94
00605 Honeybee Acres PRD			0	1	80					81	(24)			56.66
00606 Silver Saddle PRD			0	1	89					90	(22)			67.89
00607 Wisteria Estates PRD			0	1	86					88	(28)			59.13
00608 Santa Barbara PRD			1	15	138	0	119			273	169			442.25
00609 Stillwater Ranch PRD			0	1	81					82	(34)			47.89
00610 Sterling Ranch PRD			0	1	82					83	(17)			65.62
00611 Mt. Lassen Woods PRD			0	3	94					97	(8)			88.87
00612 Waterleaf Estates PRD			0	3	82					86	(399)			(313.49)
00613 Jennifer Dr EFER PRD			0	1	97					98	(18)			80.81
00614 White Oak Manor PRD			0	1	73					74	(30)			43.71

County of Shasta
Countywide Cost Allocation Plan
EXHIBIT A

Fiscal Year 14/15 Actual	Building Use	Equipment Use	County Audit	County Admin Office 10200	Auditor-Controller 11000	Treasurer-Tax Collector 11100	Purchasing 11300	County Counsel 12000	Personnel 13000	Total Actual Costs FY 2014-15 (To Be Used As 2016-2017 Estimate)	Roll Forward FY 2014-15 (14-15 Actual Cost Minus 14-15 Est Paid)		Add'l Adj For FY 2016-17 Estimates	Total Claimable Costs FY 2016-17
00615 Terri Lee Terrace EFER PRD			0	1	78					79	(25)		53.58	
00616 Westview Rd EFER PRD			0	6	83					90	(15)		74.99	
00617 Sleeping Bull Estates PRD			0	2	81					84	(37)		46.59	
00618 Garth Dr EFER PRD			0	1	70					72	(33)		38.77	
00619 Clover Road PRD			0	1	89					91	(3)		88.18	
00620 Nunes Ranch PRD			0	1	80					81	26		107.39	
00621 No. 2 Squaw Carpet PRD			0	1	70					71	30		100.49	
00622 No. 2 Crowley Crk Rnchts PRD			0	1	70					71	30		100.51	
00623 No. 2 Los Palos Dr EFER PRD			0	1	70					71	44		114.89	
00624 Scenic Oak PRD			0	0	63					63	63		126.58	
00625 No. 2 Butterfield Ln EFER PRD			0	0	62					63	63		125.20	
00626 No. 1 Skylark Lane EFER PRD			0	1	41					42	42		83.94	
00627 Lake Drive PRD Admin					31					31	31		61.86	
00628 No. 2 Skylark Lane EFER PRD					31					31	31		61.86	
00629 CSA #6 JV S/A Elk Trail WSAD			11	203	302	0				516	516		1,032.80	
00630 CSA # 23 CV S/A Cragview WSAD			3	49	220	0				272	272		543.54	
00631 Laurel Glen Estates PRD Admin					31					31	31		61.86	
00835 Detention Fac Inmate Funds Adm			37	696	77		595			1,405	(7,763)	7,763	1,404.77	
00843 Prop 10 Children & Fam. 1st					1,938	1		166		2,105	(22,589)	22,589	2,105.49	
00851 IHSS Public Authority			90	1,697	5,848	3	119	4,476	2,524	14,756	5,386		20,142.16	
00862 Law Library	1,883				4,109	3				5,995	170		6,164.20	
00892 RTPA					1,485	1				1,486	286		1,771.88	
00928 SHASCOM					18,426	13		2,072		20,511	8,735		29,246.34	
00952 Courts	73,604				24,520	10				98,134	5,114	(5,114)	98,133.60	
03010 Schools					48,604	2,723				51,327	(33,743)		17,583.91	
Subtotal	1,617,383	221,408	74,386	1,127,240	2,535,542	4,772	193,906	1,222,521	979,894	7,977,052	(605,401)	14,730	7,386,381.68	
Direct Billed						55,254		446,517	347,818	849,590				
Unallocated				42,219	233,153	978,040		15,715		1,269,127				
Total	1,617,383	221,408	74,386	1,169,459	2,768,695	1,038,066	193,906	1,684,753	1,327,712	10,095,769	(605,401)	14,730	7,386,382	

County of Shasta
Countywide Cost Allocation Plan
EXHIBIT B

Fiscal Year 14/15 Actual	ACTUAL FY	ESTIMATES	ROLL	ADJUSTMENTS	PROPOSED
	2014-15	PAID FOR FY 2014-15	FORWARD FOR FY 2014-15	FY 2016-17 ESTIMATE	CHARGE FY 16-17
10100 Board of Supervisors	61,247	82,360	(21,113)		40,134
10300 Clerk of the Board	87,387	105,008	(17,621)		69,766
11200 Assessor	344,755	530,916	(186,161)		158,594
14000 Elections	45,041	49,516	(4,475)		40,566
15900 Inter Mountain Fair	581	16,855	(16,274)		(15,693)
16600 Land, Buildings & Improvements	14,609	5,960	8,649	(8,649)	14,609
16902 Capital Proj Juvenile Hall	287	2,602	(2,314)	2,314	287
16903 Captial Proj Adult Rehab Center	4,173		4,173	(4,173)	4,173
17200 Surveyor	226	82	144		369
17500 CSA Administration	12,543	15,608	(3,064)		9,479
20110 Trial Courts	21,191	13,018	8,174		29,365
20300 Conflict Public Defender	35,961	25,936	10,025		45,986
20700 Public Defender	73,178	73,028	150		73,328
20800 Grand Jury	26,838	23,140	3,697		30,535
22100 County Clerk	16,223	13,330	2,894		19,117
22700 District Attorney	249,383	292,754	(43,371)		206,012
22800 DCSS	145,604	182,191	(36,587)		109,017
23500 Sheriff	560,147	531,250	28,898		589,045
23600 Boating Safety	16,550	24,605	(8,056)		8,494
23700 Sheriff Civil Unit	12,621	15,287	(2,666)		9,956
24600 Detention Annex	14,985	14,618	367		15,353
25600 Victim Witness	18,283	21,731	(3,448)		14,835
26000 Jail	250,311	282,149	(31,837)		218,474
26100 Burney Substation	27,974	35,058	(7,083)		20,891
26200 Juvenile Rehab Facility	70,771	123,070	(52,299)		18,473
26300 Probation	248,858	236,571	12,287		261,146
28000 Agriculture Commissioner	38,780	30,550	8,230		47,010
28200 Building	159,828	123,493	36,335		196,163
28500 Knighton Rd Beetle Mitigation	57	182	(125)		(69)
28600 Planning	102,106	89,407	12,699		114,805
28700 Coroner	31,514	34,924	(3,411)		28,103
28800 Dispatch	5,143	191	4,952		10,095
29000 Recorder	134,931	198,647	(63,716)		71,216
29200 Public Guardian	112,532	91,870	20,662		133,193
29400 Wildlife	438	699	(261)		177
29700 Animal Control	38,167	39,430	(1,263)		36,904
29900 Public Administration	(1,774)	2,381	(4,154)		(5,928)

County of Shasta
Countywide Cost Allocation Plan
EXHIBIT B

Fiscal Year 14/15 Actual	ACTUAL FY	ESTIMATES	ROLL	ADJUSTMENTS	PROPOSED
	2014-15	PAID FOR FY 2014-15	FORWARD FOR FY 2014-15	FY 2016-17 ESTIMATE	CHARGE FY 16-17
30100 Roads	459,509	418,129	41,380		500,888
40200 Environmental Health	56,329	77,193	(20,864)		35,465
40400 Mental Health Services Act	107,214	107,663	(448)		106,766
41000 Mental Health	316,446	287,761	28,684		345,130
41100 Public Health	423,028	535,099	(112,071)		310,956
41200 Health Care	1,825	1,543	282		2,107
41700 Child Services	37,861	42,472	(4,611)		33,250
42200 Alcohol & Drug	37,604	41,724	(4,119)		33,485
42500 Perinatal	18,106	23,554	(5,448)		12,657
50100 Social Services Administration	973,161	979,647	(6,485)		966,676
50200 Health and Human Services Agency	471,047	221,146	249,900		720,947
53000 Opportunity Center	188,588	216,742	(28,154)		160,434
54200 County Indigents	8,075	1,081	6,995		15,070
54300 Housing	154,817	205,317	(50,500)		104,318
57000 Veterans' Services	26,507	20,920	5,588		32,095
59000 Community Action Agency	63,735	100,584	(36,849)		26,886
59200 HSG Home IPP Admin	14,551	61	14,490		29,042
59600 Housing Rehabilitation	3,735	1,533	2,202		5,938
61100 Library	14,661	9,845	4,816		19,477
62000 Agriculture Extension Service	10,174	8,772	1,402		11,575
62100 Farm Advisor	2,127	2,836	(709)		1,418
70100 Recreation & Parks	471	617	(146)		326
71000 Veterans' Hall	12,341	11,649	692		13,034
00200 Fall River Mills Airport	3,808	4,293	(485)		3,323
94000 Fleet Management	74,439	69,483	4,957		79,396
95000 Risk Management	210,991	207,542	3,448		214,439
92500 Information Systems	508,822	839,390	(330,568)		178,254
95500 Facilities Management	124,313	142,187	(17,873)		106,440
00207 Solid Waste	7,502	6,414	1,088		8,590
00210 Shasta County Transit	2,835	1148.310927	1,687		4,522
00300 Amber Lane PRD	121	132	(10)		111
00301 Burney Meadows Storm Drain	52	86	(34)		18
00302 Amber Ridge PRD	102	494	(392)		(291)
00303 Marianas PRD	82	505	(423)		(341)
00304 Coloma PRD	298	485	(186)		112
00305 Vedder Road PRD	91	107	(16)		75
00306 River Hill Estates PRD	81	120	(40)		41
00307 Craig Lane PRD	100	116	(16)		84

County of Shasta
Countywide Cost Allocation Plan
EXHIBIT B

Fiscal Year 14/15 Actual	ACTUAL FY	ESTIMATES	ROLL	ADJUSTMENTS	PROPOSED
	2014-15	PAID FOR FY 2014-15	FORWARD FOR FY 2014-15	FY 2016-17 ESTIMATE	CHARGE FY 16-17
00308 E. Stillwater Way PRD	109	127	(18)		92
00309 Fullerton Way PRD	98	120	(23)		75
00310 Deer Flat Road	81	107	(26)		55
00311 Skyway PRD	80	100	(20)		59
00312 Mule Mt. PRD	79	100	(20)		59
00313 Fore Way PRD	81	100	(19)		61
00314 Blacks PRD	73	127	(54)		19
00315 Logan PRD	84	125	(41)		43
00316 Valparaiso PRD	79	109	(30)		48
00317 Lakehead Lighting	619	681	(63)		556
00318 Lark Court PRD	282	104	177		459
00319 Manor Crest PRD	94	485	(391)		(296)
00320 Santa Barbara Estates PRD	89	104	(16)		73
00321 Victoria Highlands Estates PRD	409	100	309		717
00322 Country Fields Estates PRD	86	120	(34)		51
00324 China Gulch PRD	94	120	(26)		67
00325 Manton Heights PRD	119	433	(314)		(195)
00326 Manzanillo Orchard PRD	379	104	274		653
00327 Lavern Lane PRD	593	141	452		1,046
00328 Canto Del Lupine PRD Admin	81	104	(24)		57
00329 Crowley Crk Ranchettes PRD Adm	101	143	(42)		59
00330 Jordan Manor PRD Admin	97	109	(12)		84
00331 Ritts Mill Road Admin	78	132	(54)		25
00332 Rother Lighting	681	677	4		685
00333 Robledo Road PRD Admin	139	494	(355)		(217)
00334 Santa Barbara #2 PRD Admin	100	116	(15)		85
00335 N Chaparral Dr PRD Admin	95	136	(41)		55
00337 Woggon Lane PRD Admin	114	136	(22)		92
00338 Aiden Park PRD Admin	83	104	(22)		61
00339 L&R Estates PRD Admin	105	120	(16)		89
00340 Squaw Carpet Fire Accs PRD Admin	79	100	(21)		58
00341 Rolland Cntry Estates PRD Admin	82	120	(39)		43
00342 Shelly Lane PRD Admin	419	125	294		712
00343 Millville Way PRD Admin	84	467	(383)		(299)
00344 Diamond Ridge PRD Admin	82	116	(33)		49
00345 Mountain Gate Meadows PRD Admin	85	104	(20)		65
00347 Sierra Lighting	720	686	34		754
00351 Timber Ridge PRD Admin	105	104	1		106

County of Shasta
Countywide Cost Allocation Plan
EXHIBIT B

Fiscal Year 14/15 Actual	ACTUAL FY	ESTIMATES	ROLL	ADJUSTMENTS	PROPOSED
	2014-15	PAID FOR FY 2014-15	FORWARD FOR FY 2014-15	FY 2016-17 ESTIMATE	CHARGE FY 16-17
00360 Equestrian Estates PRD Admin	98	109	(11)		88
00361 Tract 1323 PRD	388	436	(48)		339
00364 Sonora PRD	112	120	(8)		104
00366 Ponder PRD	102	114	(11)		91
00367 Shasta Meadows PRD	338	120	217		555
00368 Old Stagecoach PRD	83	485	(402)		(319)
00369 Inter Mountain PRD	349	515	(165)		184
00370 Alpine PRD	364	120	244		608
00371 Water Agency	3,714	3,333	381		4,094
00372 Dusty PRD	414	565	(150)		264
00373 AQMD	40,304	37,356	2,948		43,251
00374 Castella Water	3,475	2,841	634		4,109
00375 Sugarloaf Water	2,578	2,160	418		2,996
00376 Buckshot Ln Em Fire PRD Admin	52	77	(25)		27
00377 Jones Valley Water	9,129	11,600	(2,472)		6,657
00378 Palo Cedro Sewer	6,475	4,365	2,110		8,586
00380 Amesbury Village PRD Admin	63	98	(34)		29
00381 Palo Cedro Oaks PRD Admin	100	100	0		100
00382 Shasta Lake Ranchos R/M	372	148	225		597
00383 Holiday Acres R/M	188	161	27		214
00384 Alpine Meadows Sewer	2,406	1,833	573		2,979
00385 Belmont Storm Drain	126	136	(11)		115
00386 Street Lighting Admin.	1,112	736	376		1,488
00387 Cottonwood Sewer	16,629	12,064	4,565		21,193
00391 Fire Protection Admin.	113,082	116,684	(3,602)		109,480
00393 Burney Storm Drain	341	352	(11)		329
00394 Keswick Admin.	8,466	3,153	5,313		13,780
00395 French Gulch Water	3,733	2,392	1,341		5,074
00396 Cragview Water	4,207	4,483	(276)		3,931
00397 Los Palos Dr Em Fire PRD Admin	72	109	(37)		36
00398 Foxwood Estates PRD Admin	78	130	(51)		27
00399 Rocky Ledge estates PRD Admin	149	109	40		189
00401 Anderson Cemetery	7,999	6,945	1,053		9,052
00402 Burney Cemetery	6,728	5,812	917		7,645
00403 Cottonwood Cemetery	5,250	3,808	1,442		6,692
00404 Fall River Mills Cemetery	4,139	3,149	990		5,130
00405 Halcumb Cemetery	4,840	4,680	160		4,999
00406 Manton Cemetery	838	781	57		895

County of Shasta
Countywide Cost Allocation Plan
EXHIBIT B

Fiscal Year 14/15 Actual	ACTUAL FY	ESTIMATES	ROLL	ADJUSTMENTS	PROPOSED
	2014-15	PAID FOR FY 2014-15	FORWARD FOR FY 2014-15	FY 2016-17 ESTIMATE	CHARGE FY 16-17
00407 Millville Cemetery	6,198	5,116	1,081		7,279
00408 Pine Grove Cemetery	11,464	11,990	(527)		10,937
00422 Centerville CSD	2,228	2,061	168		2,396
00423 Clear Creek CSD	1,718	1,672	46		1,763
00424 Fall River Mills CSD	1,661	1,554	107		1,768
00428 Shasta CSD	1,612	1,554	58		1,670
00429 Mountain Gate CSD	730	613	117		846
00441 Anderson FPD	18,971	12,290	6,681		25,651
00442 Buckeye FPD	836	881	(45)		791
00443 Burney FPD	18,112	18,489	(377)		17,735
00444 Castella FPD	6,990	5,603	1,387		8,378
00445 Shasta Lake FPD	19,004	16,601	2,403		21,407
00446 Cottonwood FPD	13,933	11,306	2,626		16,559
00447 Fall River Mills FPD	8,711	8,864	(153)		8,558
00449 Happy Valley FPD	16,327	16,003	324		16,651
00450 McArthur FPD	5,474	4,301	1,173		6,647
00452 Millville FPD	9,620	8,489	1,131		10,751
00461 Pine Grove MAD	7,601	7,207	394		7,995
00462 Shasta MAD	29,664	29,541	122		29,786
00463 Burney MAD	7,462	4,374	3,088		10,550
00481 Fall River Mills RCD	9,596	8,743	853		10,449
00482 W. Shasta RCD	142	104	37		179
00490 ACID	1,795	1,767	28		1,823
00491 Bella Vista Water	2,241	2,086	156		2,397
00492 Burney Water	315	175	140		454
00497 Mayers Memorial Hospital	2,816	1,893	924		3,740
00600 Cottonwood Crk Meadows PRD	94	104	(10)		84
00601 CSA #3 Castella Loan Admin	213	(0)	213		426
00602 Aegean Way PRD	90	104	(14)		76
00603 Village Green PRD	81	104	(23)		58
00604 Butterfield PRD	81	104	(24)		57
00605 Honeybee Acres PRD	81	104	(24)		57
00606 Silver Saddle PRD	90	111	(22)		68
00607 Wisteria Estates PRD	88	116	(28)		59
00608 Santa Barbara PRD	273	104	169		442
00609 Stillwater Ranch PRD	82	116	(34)		48
00610 Sterling Ranch PRD	83	100	(17)		66
00611 Mt. Lassen Woods PRD	97	104	(8)		89

County of Shasta
Countywide Cost Allocation Plan
EXHIBIT B

Fiscal Year 14/15 Actual	ACTUAL FY	ESTIMATES	ROLL	ADJUSTMENTS	PROPOSED
	2014-15	PAID FOR FY 2014-15	FORWARD FOR FY 2014-15	FY 2016-17 ESTIMATE	CHARGE FY 16-17
00612 Waterleaf Estates PRD	86	485	(399)		(313)
00613 Jennifer Dr EFER PRD	98	116	(18)		81
00614 White Oak Manor PRD	74	104	(30)		44
00615 Terri Lee Terrace EFER PRD	79	104	(25)		54
00616 Westview Rd EFER PRD	90	104	(15)		75
00617 Sleeping Bull Estates PRD	84	120	(37)		47
00618 Garth Dr EFER PRD	72	104	(33)		39
00619 Clover Road PRD	91	93.18327928	(3)		88
00620 Nunes Ranch PRD	81	54.49314578	26		107
00621 No. 2 Squaw Carpet PRD	71	40.86985934	30		100
00622 No. 2 Crowley Crk Rnchts PRD	71	41	30		101
00623 No. 2 Los Palos Dr EFER PRD	71	27.24657289	44		115
00624 Scenic Oak PRD	63		63		127
00625 No. 2 Butterfield Ln EFER PRD	63		63		125
00626 No. 1 Skylark Lane EFER PRD	42		42		84
00627 Lake Drive PRD Admin	31		31		62
00628 No. 2 Skylark Lane EFER PRD	31		31		62
00629 CSA #6 JV S/A Elk Trail WSAD	516		516		1,033
00630 CSA # 23 CV S/A Cragview WSAD	272		272		544
00631 Laurel Glen Estates PRD Admin	31		31		62
00835 Detention Fac Inmate Funds Adm	1,405	9,168	(7,763)	7,763	1,405
00843 Prop 10 Children & Fam. 1st	2,105	24,695	(22,589)	22,589	2,105
00851 IHSS Public Authority	14,756	9,370	5,386		20,142
00862 Law Library	5,995	5,825	170		6,164
00892 RTPA	1,486	1,199	286		1,772
00928 SHASCOM	20,511	11,776	8,735		29,246
00952 Courts	98,134	93,020	5,114	(5,114)	98,134
03010 Schools	51,327	85,069	(33,743)		17,584
Total	7,977,052	8,582,453	(605,401)	14,730	7,386,382

County of Shasta
Countywide Cost Allocation Plan
EXHIBIT C

Fiscal Year 14/15 Actual	Total Expenditures	Cost Adjustments	Total Allocated
Building Use	2,213,651	(596,267)	
Equipment Use	259,612	(38,204)	
County Audit	76,350	(1,964)	
10200 CAO	(62,135)	1,183,767	
11000 Auditor - Controller	672,444	2,174,443	
11100 TTC	1,654,257	(686,272)	
11300 Purchasing	(4,930)	191,527	
12000 County Counsel	120,472	1,655,746	
13000 Personnel	(415,521)	1,698,793	
10100 Board of Supervisors			61,247
10300 Clerk of the Board			87,387
11200 Assessor			344,755
14000 Elections			45,041
15900 Inter Mountain Fair			581
16600 Land, Buildings & Improvements			14,609
16902 Capital Proj Juvenile Hall			287
16903 Captial Proj Adult Rehab Center			4,173
17200 Surveyor			226
17500 CSA Administration			12,543
20110 Trial Courts			21,191
20300 Confilict Public Defender			35,961
20700 Public Defender			73,178
20800 Grand Jury			26,838
22100 County Clerk			16,223
22700 District Attorney			249,383
22800 DCSS			145,604
23500 Sheriff			560,147
23600 Boating Safety			16,550
23700 Sheriff Civil Unit			12,621
24600 Detention Annex			14,985
25600 Victim Witness			18,283
26000 Jail			250,311
26100 Burney Substation			27,974
26200 Juvenile Rehab Facility			70,771
26300 Probation			248,858
28000 Agriculture Commissioner			38,780
28200 Building			159,828
28500 Knighton Rd Beetle Mitigation			57
28600 Planning			102,106

County of Shasta
Countywide Cost Allocation Plan
EXHIBIT C

Fiscal Year 14/15 Actual	Total Expenditures	Cost Adjustments	Total Allocated
28700 Coroner			31,514
28800 Dispatch			5,143
29000 Recorder			134,931
29200 Public Guardian			112,532
29400 Wildlife			438
29700 Animal Control			38,167
29900 Public Administration			(1,774)
30100 Roads			459,509
40200 Environmental Health			56,329
40400 Mental Health Services Act			107,214
41000 Mental Health			316,446
41100 Public Health			423,028
41200 Health Care			1,825
41700 Child Services			37,861
42200 Alcohol & Drug			37,604
42500 Perinatal			18,106
50100 Social Services Administration			973,161
50200 Health and Human Services Agency			471,047
53000 Opportunity Center			188,588
54200 County Indigents			8,075
54300 Housing			154,817
57000 Veterans' Services			26,507
59000 Community Action Agency			63,735
59200 HSG Home IPP Admin			14,551
59600 Housing Rehabilitation			3,735
61100 Library			14,661
62000 Agriculture Extension Service			10,174
62100 Farm Advisor			2,127
70100 Recreation & Parks			471
71000 Veterans' Hall			12,341
00200 Fall River Mills Airport			3,808
94000 Fleet Management			74,439
95000 Risk Management			210,991
92500 Information Systems			508,822
95500 Facilities Management			124,313
00207 Solid Waste			7,502
00210 Shasta County Transit			2,835
00300 Amber Lane PRD			121
00301 Burney Meadows Storm Drain			52
00302 Amber Ridge PRD			102

County of Shasta
Countywide Cost Allocation Plan
EXHIBIT C

Fiscal Year 14/15 Actual	Total Expenditures	Cost Adjustments	Total Allocated
00303 Marianas PRD			82
00304 Coloma PRD			298
00305 Vedder Road PRD			91
00306 River Hill Estates PRD			81
00307 Craig Lane PRD			100
00308 E. Stillwater Way PRD			109
00309 Fullerton Way PRD			98
00310 Deer Flat Road			81
00311 Skyway PRD			80
00312 Mule Mt. PRD			79
00313 Fore Way PRD			81
00314 Blacks PRD			73
00315 Logan PRD			84
00316 Valparaiso PRD			79
00317 Lakehead Lighting			619
00318 Lark Court PRD			282
00319 Manor Crest PRD			94
00320 Santa Barbara Estates PRD			89
00321 Victoria Highlands Estates PRD			409
00322 Country Fields Estates PRD			86
00324 China Gulch PRD			94
00325 Manton Heights PRD			119
00326 Manzanillo Orchard PRD			379
00327 Lavern Lane PRD			593
00328 Canto Del Lupine PRD Admin			81
00329 Crowley Crk Ranchettes PRD Adm			101
00330 Jordan Manor PRD Admin			97
00331 Ritts Mill Road Admin			78
00332 Rother Lighting			681
00333 Robledo Road PRD Admin			139
00334 Santa Barbara #2 PRD Admin			100
00335 N Chaparral Dr PRD Admin			95
00337 Woggon Lane PRD Admin			114
00338 Aiden Park PRD Admin			83
00339 L&R Estates PRD Admin			105
00340 Squaw Carpet Fire Accs PRD Admin			79
00341 Rolland Cntry Estates PRD Admin			82
00342 Shelly Lane PRD Admin			419
00343 Millville Way PRD Admin			84
00344 Diamond Ridge PRD Admin			82

County of Shasta
Countywide Cost Allocation Plan
EXHIBIT C

Fiscal Year 14/15 Actual	Total Expenditures	Cost Adjustments	Total Allocated
00345 Mountain Gate Meadows PRD Admin			85
00347 Sierra Lighting			720
00351 Timber Ridge PRD Admin			105
00360 Equestrian Estates PRD Admin			98
00361 Tract 1323 PRD			388
00364 Sonora PRD			112
00366 Ponder PRD			102
00367 Shasta Meadows PRD			338
00368 Old Stagecoach PRD			83
00369 Inter Mountain PRD			349
00370 Alpine PRD			364
00371 Water Agency			3,714
00372 Dusty PRD			414
00373 AQMD			40,304
00374 Castella Water			3,475
00375 Sugarloaf Water			2,578
00376 Buckshot Ln Em Fire PRD Admin			52
00377 Jones Valley Water			9,129
00378 Palo Cedro Sewer			6,475
00380 Amesbury Village PRD Admin			63
00381 Palo Cedro Oaks PRD Admin			100
00382 Shasta Lake Ranchos R/M			372
00383 Holiday Acres R/M			188
00384 Alpine Meadows Sewer			2,406
00385 Belmont Storm Drain			126
00386 Street Lighting Admin.			1,112
00387 Cottonwood Sewer			16,629
00391 Fire Protection Admin.			113,082
00393 Burney Storm Drain			341
00394 Keswick Admin.			8,466
00395 French Gulch Water			3,733
00396 Cragview Water			4,207
00397 Los Palos Dr Em Fire PRD Admin			72
00398 Foxwood Estates PRD Admin			78
00399 Rocky Ledge estates PRD Admin			149
00401 Anderson Cemetery			7,999
00402 Burney Cemetery			6,728
00403 Cottonwood Cemetery			5,250
00404 Fall River Mills Cemetery			4,139
00405 Halcumb Cemetery			4,840

County of Shasta
Countywide Cost Allocation Plan
EXHIBIT C

Fiscal Year 14/15 Actual	Total Expenditures	Cost Adjustments	Total Allocated
00406 Manton Cemetery			838
00407 Millville Cemetery			6,198
00408 Pine Grove Cemetery			11,464
00422 Centerville CSD			2,228
00423 Clear Creek CSD			1,718
00424 Fall River Mills CSD			1,661
00428 Shasta CSD			1,612
00429 Mountain Gate CSD			730
00441 Anderson FPD			18,971
00442 Buckeye FPD			836
00443 Burney FPD			18,112
00444 Castella FPD			6,990
00445 Shasta Lake FPD			19,004
00446 Cottonwood FPD			13,933
00447 Fall River Mills FPD			8,711
00449 Happy Valley FPD			16,327
00450 McArthur FPD			5,474
00452 Millville FPD			9,620
00461 Pine Grove MAD			7,601
00462 Shasta MAD			29,664
00463 Burney MAD			7,462
00481 Fall River Mills RCD			9,596
00482 W. Shasta RCD			142
00490 ACID			1,795
00491 Bella Vista Water			2,241
00492 Burney Water			315
00497 Mayers Memorial Hospital			2,816
00600 Cottonwood Crk Meadows PRD			94
00601 CSA #3 Castella Loan Admin			213
00602 Aegean Way PRD			90
00603 Village Green PRD			81
00604 Butterfield PRD			81
00605 Honeybee Acres PRD			81
00606 Silver Saddle PRD			90
00607 Wisteria Estates PRD			88
00608 Santa Barbara PRD			273
00609 Stillwater Ranch PRD			82
00610 Sterling Ranch PRD			83
00611 Mt. Lassen Woods PRD			97
00612 Waterleaf Estates PRD			86

County of Shasta
Countywide Cost Allocation Plan
EXHIBIT C

Fiscal Year 14/15 Actual	Total Expenditures	Cost Adjustments	Total Allocated
00613 Jennifer Dr EFER PRD			98
00614 White Oak Manor PRD			74
00615 Terri Lee Terrace EFER PRD			79
00616 Westview Rd EFER PRD			90
00617 Sleeping Bull Estates PRD			84
00618 Garth Dr EFER PRD			72
00619 Clover Road PRD			91
00620 Nunes Ranch PRD			81
00621 No. 2 Squaw Carpet PRD			71
00622 No. 2 Crowley Crk Rnchts PRD			71
00623 No. 2 Los Palos Dr EFER PRD			71
00624 Scenic Oak PRD			63
00625 No. 2 Butterfield Ln EFER PRD			63
00626 No. 1 Skylark Lane EFER PRD			42
00627 Lake Drive PRD Admin			31
00628 No. 2 Skylark Lane EFER PRD			31
00629 CSA #6 JV S/A Elk Trail WSAD			516
00630 CSA # 23 CV S/A Cragview WSAD			272
00631 Laurel Glen Estates PRD Admin			31
00835 Detention Fac Inmate Funds Adm			1,405
00843 Prop 10 Children & Fam. 1st			2,105
00851 IHSS Public Authority			14,756
00862 Law Library			5,995
00892 RTPA			1,486
00928 SHASCOM			20,511
00952 Courts			98,134
03010 Schools			51,327
Direct Billed			849,590
Unallocated			1,269,127
Total	<u>4,514,199</u>	<u>5,581,569</u>	<u>10,095,769</u>

Detail of
Central Services Allocated
To Central Services

County of Shasta
Countywide Cost Allocation Plan
EXHIBIT D

12/28/2015

Fiscal Year 14/15 Actual	CAO 10200	Auditor 11000	TTC 11100	Purchasing 11300	County Counsel 12000	Personnel 13000	Total CSD Allocated
Schedule Referenced	4.04	5.10	6.06	7.04	8.08	9.05	
10200 CAO	10,624	27,589	4	444	38,840	4,683	82,183
11000 Auditor - Controller	8,691	151,793	45	2,775	8,401	13,493	185,198
11100 TTC	5,270	44,412	10	777	11,486	8,200	70,156
11300 Purchasing	469	2,876	1	333	8,117	1,175	12,971
12000 County Counsel	5,444	13,524	3	333		6,440	25,744
13000 Personnel	3,857	23,197	12	999	50,366	7,027	85,458
Subtotal	34,356	263,390	76	5,661	117,210	41,019	461,711
Total	34,356	263,390	76	5,661	117,210	41,019	461,711

County of Shasta
Countywide Cost Allocation Plan
EXHIBIT E

Fiscal Year 14/15 Actual

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 Juvenile Rehabilitation Facility	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 1355 West 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 14/15 Total Expenses by Department
3.04 Identified Audit	Direct Identification to Department

County of Shasta
Countywide Cost Allocation Plan
EXHIBIT E

Fiscal Year 14/15 Actual

Department	Basis of Allocation
------------	---------------------

County Administrator

4.03 Budgets & Administration Actual FY 14/15 Total Expenses 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 Budgeted FY 14/15 Expenses by Department
5.07 Cost Plan Actual FY 14/15 Total Expenses 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 14/15 Actual

Department	Basis of Allocation
------------	---------------------

County Counsel

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

Personnel

9.03 General Personnel	Number of Authorized Positions
9.04 Pre-Employment	Identified Claims by Department

Fiscal Year 14/15 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 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.

During FY 2012-13, the County Administrative Center (1.13) was refinanced. A new Rental Rate Schedule was prepared. A slight increase in building use charge occurred in FY 2012-13. Beginning with FY 13-14, there will be a substantial decrease.

During FY 13-14, the Juvenile Rehabilitation Facility (1.09) was completed and put into use. Due to the funding sources, this building cost is unallowable for Plan purposes and has not been allocated.

The county did not direct bill for these costs in FY 2014-15.

COUNTY OF SHASTA
BUILDING USE

Fiscal Year 14/15 Actual	Total	General & Admin	Courthouse	Courthouse Annex	Placer St. Building	Burney Office	Hospital Buildings	Juvenile Hall	Juv Rehab Facility	Boggs Building	1600 Court/ 1815 Yuba	Individual Buildings	Admin Center Bulding	DA/VSO Building
	100.00%		1.19%	2.30%	3.79%	0.17%	2.80%	0.61%	0.00%	0.58%	0.90%	7.92%	74.57%	5.20%
Other Expenditures & Costs														
Building Use	2,213,651		26,242	50,816	83,855	3,664	61,902	13,439	0	12,831	19,849	175,266	1,650,721	115,066
Expenditures Per Financial Statements	<u>2,213,651</u>		<u>26,242</u>	<u>50,816</u>	<u>83,855</u>	<u>3,664</u>	<u>61,902</u>	<u>13,439</u>	<u>0</u>	<u>12,831</u>	<u>19,849</u>	<u>175,266</u>	<u>1,650,721</u>	<u>115,066</u>
Cost Adjustments														
Building Use to CSD	(596,267)												(596,267)	
Total Allocated	<u><u>1,617,383</u></u>		<u><u>26,242</u></u>	<u><u>50,816</u></u>	<u><u>83,855</u></u>	<u><u>3,664</u></u>	<u><u>61,902</u></u>	<u><u>13,439</u></u>	<u><u>0</u></u>	<u><u>12,831</u></u>	<u><u>19,849</u></u>	<u><u>175,266</u></u>	<u><u>1,054,454</u></u>	<u><u>115,066</u></u>

**COUNTY OF SHASTA
BUILDING USE**

Fiscal Year 14/15 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
23700 Sheriff Civil Unit	1,571	0.0599	1,571			1,571
00862 Law Library	1,883	0.0718	1,883			1,883
00952 Courts	22,788	0.8684	22,788			22,788
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**

Fiscal Year 14/15 Actual	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**

Fiscal Year 14/15 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
28200 Building	9,771	0.1165	9,771			9,771
28600 Planning	12,664	0.1510	12,664			12,664
30100 Roads	38,641	0.4608	38,641			38,641
40200 Environmental Health	9,782	0.1167	9,782			9,782
00373 AQMD	12,998	0.1550	12,998			12,998
Total	83,855	1.0000	83,855			83,855
Direct Bill						
			83,855			83,855
Less CSD's						
Total Operating	83,855	1.0000	83,855			83,855

Basis of Allocation: Square Footage Occupied by Department

**COUNTY OF SHASTA
BUILDING USE**

Fiscal Year 14/15 Actual	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**

Fiscal Year 14/15 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
23500 Sheriff	16,602	0.2682	16,602			16,602
41000 Mental Health	39,953	0.6454	39,953			39,953
41100 Public Health	4,210	0.0680	4,210			4,210
50100 Social Services Administration	1,043	0.0168	1,043			1,043
00373 AQMD	94	0.0015	94			94
Total	61,902	1.0000	61,902			61,902
Direct Bill				61,902		61,902
Less CSD's						
Total Operating	61,902	1.0000	61,902			61,902

Basis of Allocation: Square Footage Occupied by Department

**COUNTY OF SHASTA
BUILDING USE**

Fiscal Year 14/15 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
20110 Trial Courts	733	0.0545	733			733
26300 Probation	12,707	0.9455	12,707			12,707
			<hr/>			
Total	13,439	1.0000	13,439			13,439
Direct Bill				<hr/>		
				13,439		13,439
Less CSD's			<hr/>			
Total Operating	13,439	1.0000	13,439			13,439

Basis of Allocation: Square Footage Occupied by Department

**COUNTY OF SHASTA
 BUILDING USE**

Fiscal Year 14/15 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
26200 Juvenile Rehab Facility	0.01	1.0000	0.01			0.01
Total	0.01	1.00	0.01			0
Direct Bill	-		-			-
			0.01			0
Less CSD's	-			-	-	
Total Operating	0.01	1.0000	0	-	-	0

Basis of Allocation: Square Footage Occupied by Department

**COUNTY OF SHASTA
BUILDING USE**

Fiscal Year 14/15 Actual	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**

Fiscal Year 14/15 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
20700 Public Defender	19,849	1.0000	19,849			19,849
Total	19,849	1.0000	19,849			19,849
Direct Bill				19,849		19,849
Less CSD's						
Total Operating	19,849	1.0000	19,849			19,849

Basis of Allocation: Square Footage Occupied by Department

**COUNTY OF SHASTA
BUILDING USE**

Fiscal Year 14/15 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
23500 Sheriff	6,846	0.0391	6,846			6,846
28700 Coroner	3,986	0.0227	3,986			3,986
30100 Roads	18,860	0.1076	18,860			18,860
41000 Mental Health	2,580	0.0147	2,580			2,580
41100 Public Health	93,742	0.5349	93,742			93,742
50100 Social Services Administration	28,397	0.1620	28,397			28,397
61100 Library	8,820	0.0503	8,820			8,820
62000 Agriculture Extension Service	1,079	0.0062	1,079			1,079
71000 Veterans' Hall	10,083	0.0575	10,083			10,083
95500 Facilities Management	875	0.0050	875			875
Total	175,266	1.0000	175,266			175,266
Direct Bill						
			175,266			175,266
Less CSD's						
Total Operating	175,266	1.0000	175,266			175,266

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

**COUNTY OF SHASTA
BUILDING USE**

Fiscal Year 14/15 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
10200 CAO	93,434	0.0566	93,434			93,434
11000 Auditor - Controller	152,625	0.0925	152,625			152,625
11100 TTC	130,372	0.0790	130,372			130,372
11300 Purchasing	41,687	0.0253	41,687			41,687
12000 County Counsel	87,797	0.0532	87,797			87,797
13000 Personnel	90,351	0.0547	90,351			90,351
10100 Board of Supervisors	27,407	0.0166	27,407			27,407
10300 Clerk of the Board	47,698	0.0289	47,698			47,698
11200 Assessor	246,823	0.1495	246,823			246,823
29000 Recorder	90,382	0.0548	90,382			90,382
50100 Social Services Administration	5,894	0.0036	5,894			5,894
53000 Opportunity Center	40,146	0.0243	40,146			40,146
54300 Housing	84,340	0.0511	84,340			84,340
59000 Community Action Agency	52,495	0.0318	52,495			52,495
95000 Risk Management	92,547	0.0561	92,547			92,547
92500 Information Systems	366,722	0.2222	366,722			366,722
Total	1,650,721	1.0000	1,650,721			1,650,721
Direct Bill						
			1,650,721			1,650,721
Less CSD's	(596,267)	(0.3612)	(596,267)			(596,267)
Total Operating	1,054,454	0.6388	1,054,454			1,054,454

Basis of Allocation: Square Footage Occupied by Department

**COUNTY OF SHASTA
 BUILDING USE**

Fiscal Year 14/15 Actual	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 14/15 Actual	Total	Courthouse	Courthouse Annex	Placer St. Building	Burney Office	Hospital Buildings	Juvenile Hall	Juv Rehab Facility	Boggs Building	1600 Court/1815 Yuba	Individual Buildings	Admin Center Building	DA/VSO Building
10200 CAO	93,434											93,434	
11000 Auditor - Controller	152,625											152,625	
11100 TTC	130,372											130,372	
11300 Purchasing	41,687											41,687	
12000 County Counsel	87,797											87,797	
13000 Personnel	90,351											90,351	
10100 Board of Supervisors	27,407											27,407	
10300 Clerk of the Board	47,698											47,698	
11200 Assessor	246,823											246,823	
20110 Trial Courts	2,177				1,444		733						
20700 Public Defender	19,849									19,849			
22700 District Attorney	105,859												105,859
23500 Sheriff	23,448					16,602					6,846		
23700 Sheriff Civil Unit	1,571	1,571											
26100 Burney Substation	2,220				2,220								
26200 Juvenile Rehab Facility	0							0					
26300 Probation	12,707						12,707						
28200 Building	9,771			9,771									
28600 Planning	12,664			12,664									
28700 Coroner	3,986										3,986		
29000 Recorder	90,382											90,382	
30100 Roads	57,501			38,641							18,860		
40200 Environmental Health	9,782			9,782									
41000 Mental Health	46,810					39,953			4,277		2,580		
41100 Public Health	102,228					4,210			4,277		93,742		
50100 Social Services Administration	39,610					1,043			4,277		28,397	5,894	
53000 Opportunity Center	40,146											40,146	
54300 Housing	84,340											84,340	
57000 Veterans' Services	9,207												9,207
59000 Community Action Agency	52,495											52,495	
61100 Library	8,820										8,820		
62000 Agriculture Extension Service	1,079										1,079		
71000 Veterans' Hall	10,083										10,083		
95000 Risk Management	92,547											92,547	
92500 Information Systems	366,722											366,722	
95500 Facilities Management	875										875		
00373 AQMD	13,092			12,998		94							
00862 Law Library	1,883	1,883											
00952 Courts	73,604	22,788	50,816										
Total	2,213,651	26,242	50,816	83,855	3,664	61,902	13,439	0	12,831	19,849	175,266	1,650,721	115,066
Direct Bill	2,213,651	26,242	50,816	83,855	3,664	61,902	13,439	0	12,831	19,849	175,266	1,650,721	115,066
Less CSD's	(596,267)											(596,267)	
Total Operating	1,617,383	26,242	50,816	83,855	3,664	61,902	13,439	0	12,831	19,849	175,266	1,054,454	115,066

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Fiscal Year 14/15 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.

At the beginning of FY 2012-13, the Shasta County Board of Supervisors approved an increase in the threshold for capital assets. The threshold for equipment was increased from \$3,000 to \$5,000. All equipment that did not meet the threshold was deleted as a capital asset and expensed during FY 2012-13.

With the refinancing of the County Administrative Center in FY 12-13., it became no longer necessary to carry the furnishings as capital assets that did not meet the capitalization threshold. These furnishings were removed as capital assets and expensed during FY 13-14.

The county did not bill for these costs in FY 2014-15.

Schedule of Costs
to be Reallocated
by Function

COUNTY OF SHASTA
EQUIPMENT USE

12/18/2015

Fiscal Year 14/15 Actual	Total	General & Admin	Equipment Use
	100%		100.00%
Other Expenditures & Costs			
Equipment Use	259,612		259,612
Expenditures Per Financial Statements	<u>259,612</u>		<u>259,612</u>
Cost Adjustments			
Equipment Use to CSD	(38,204)		(38,204)
Total Allocated	<u><u>221,408</u></u>		<u><u>221,408</u></u>

COUNTY OF SHASTA
EQUIPMENT USE

Fiscal Year 14/15 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
10200 CAO	3,942	0.0152	3,942			3,942
11000 Auditor - Controller	16,940	0.0653	16,940			16,940
11100 TTC	7,543	0.0291	7,543			7,543
11300 Purchasing	1,015	0.0039	1,015			1,015
12000 County Counsel	5,610	0.0216	5,610			5,610
13000 Personnel	3,155	0.0122	3,155			3,155
10100 Board of Supervisors	5,024	0.0194	5,024			5,024
11200 Assessor	22,825	0.0879	22,825			22,825
22700 District Attorney	1,170	0.0045	1,170			1,170
23500 Sheriff	93,819	0.3614	93,819			93,819
23700 Sheriff Civil Unit	338	0.0013	338			338
24600 Detention Annex	622	0.0024	622			622
26000 Jail	14,330	0.0552	14,330			14,330
26200 Juvenile Rehab Facility	2,858	0.0110	2,858			2,858
26300 Probation	4,318	0.0166	4,318			4,318
28200 Building	2,337	0.0090	2,337			2,337
28600 Planning	244	0.0009	244			244
28700 Coroner	1,342	0.0052	1,342			1,342
29000 Recorder	12,626	0.0486	12,626			12,626
29700 Animal Control	11,120	0.0428	11,120			11,120
40200 Environmental Health	248	0.0010	248			248
40400 Mental Health Services Act	427	0.0016	427			427
41000 Mental Health	358	0.0014	358			358
41100 Public Health	616	0.0024	616			616
50100 Social Services Administration	470	0.0018	470			470
53000 Opportunity Center	1,270	0.0049	1,270			1,270
54300 Housing	9,847	0.0379	9,847			9,847
62000 Agriculture Extension Service	1,146	0.0044	1,146			1,146
95000 Risk Management	8,535	0.0329	8,535			8,535
92500 Information Systems	25,042	0.0965	25,042			25,042
00391 Fire Protection Admin.	476	0.0018	476			476
Total	259,612	1.0000	259,612			259,612
Direct Bill						
			259,612			259,612
Less CSD's	(38,204)	(0.1472)	(38,204)			(38,204)
Total Operating	221,408	0.8528	221,408			221,408

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

COUNTY OF SHASTA
EQUIPMENT USE

Fiscal Year 14/15 Actual	Total	General &	
		Admin	Equip Use
10200 CAO	3,942		3,942
11000 Auditor - Controller	16,940		16,940
11100 TTC	7,543		7,543
11300 Purchasing	1,015		1,015
12000 County Counsel	5,610		5,610
13000 Personnel	3,155		3,155
10100 Board of Supervisors	5,024		5,024
11200 Assessor	22,825		22,825
22700 District Attorney	1,170		1,170
23500 Sheriff	93,819		93,819
23700 Sheriff Civil Unit	338		338
24600 Detention Annex	622		622
26000 Jail	14,330		14,330
26200 Juvenile Rehab Facility	2,858		2,858
26300 Probation	4,318		4,318
28200 Building	2,337		2,337
28600 Planning	244		244
28700 Coroner	1,342		1,342
29000 Recorder	12,626		12,626
29700 Animal Control	11,120		11,120
40200 Environmental Health	248		248
40400 Mental Health Services Act	427		427
41000 Mental Health	358		358
41100 Public Health	616		616
50100 Social Services Administration	470		470
53000 Opportunity Center	1,270		1,270
54300 Housing	9,847		9,847
62000 Agriculture Extension Service	1,146		1,146
95000 Risk Management	8,535		8,535
92500 Information Systems	25,042		25,042
00391 Fire Protection Admin.	476		476
Total	259,612		259,612
Direct Bill			
	259,612		259,612
Less CSD's	(38,204)		(38,204)
Total Operating	221,408		221,408

Fiscal Year 14/15 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 2014-15 total expenses. This was a change implemented in FY 2013-14. Prior year allocations were based on actual salaries and benefits expense. This change more accurately allocates expenses to the benefitting departments.

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

12/18/2015

Fiscal Year 14/15 Actual	Total	General & Admin	General Audit	Identified Audit
Other Expenditures & Costs				
General Audit	61,880		61,880	
Identified Audit	14,470			14,470
Expenditures Per Financial Statements	<u>76,350</u>		<u>61,880</u>	<u>14,470</u>
Cost Adjustments				
County Audit to CSD	(1,964)		(1,964)	
Total Allocated	<u><u>74,386</u></u>		<u><u>59,916</u></u>	<u><u>14,470</u></u>

COUNTY OF SHASTA
COUNTY AUDIT

Fiscal Year 14/15 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
10200 CAO	3,350,640	0.0098	607			607
11000 Auditor - Controller	2,741,234	0.0080	497			497
11100 TTC	1,662,279	0.0049	301			301
11300 Purchasing	148,077	0.0004	27			27
12000 County Counsel	1,717,047	0.0050	311			311
13000 Personnel	1,216,415	0.0036	221			221
10100 Board of Supervisors	580,037	0.0017	105			105
10300 Clerk of the Board	381,450	0.0011	69			69
11200 Assessor	4,282,487	0.0125	776			776
14000 Elections	1,327,452	0.0039	241			241
15900 Inter Mountain Fair	12,888	0.0000	2			2
16600 Land, Buildings & Improvements	1,741,505	0.0051	316			316
16903 Capital Proj Adult Rehab Center	587,139	0.0017	106			106
17200 Surveyor	14,113	0.0000	3			3
17500 CSA Administration	682,036	0.0020	124			124
20110 Trial Courts	1,855,312	0.0054	336			336
20300 Conflict Public Defender	1,941,954	0.0057	352			352
20700 Public Defender	3,307,520	0.0097	600			600
20800 Grand Jury	86,934	0.0003	16			16
22100 County Clerk	342,350	0.0010	62			62
22700 District Attorney	7,577,820	0.0222	1,374			1,374
22800 DCSS	7,388,715	0.0216	1,340			1,340
23500 Sheriff	17,422,852	0.0510	3,159			3,159
23600 Boating Safety	732,421	0.0021	133			133
23700 Sheriff Civil Unit	541,360	0.0016	98			98
24600 Detention Annex	601,375	0.0018	109			109
25600 Victim Witness	839,299	0.0025	152			152
26000 Jail	13,601,945	0.0399	2,466			2,466
26100 Burney Substation	1,817,966	0.0053	330			330
26200 Juvenile Rehab Facility	4,830,981	0.0142	876			876
26300 Probation	11,657,164	0.0342	2,113			2,113
28000 Agriculture Commissioner	1,399,205	0.0041	254			254
28200 Building	1,617,355	0.0047	293			293

COUNTY OF SHASTA
COUNTY AUDIT

Fiscal Year 14/15 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
28500 Knighton Rd Beetle Mitigation	214	0.0000	0			0
28600 Planning	1,218,209	0.0036	221			221
28700 Coroner	1,015,939	0.0030	184			184
28800 Dispatch	1,286,580	0.0038	233			233
29000 Recorder	1,093,989	0.0032	198			198
29200 Public Guardian	622,880	0.0018	113			113
29400 Wildlife	623	0.0000	0			0
29700 Animal Control	571,960	0.0017	104			104
29900 Public Administration	97,081	0.0003	18			18
30100 Roads	20,190,909	0.0592	3,660			3,660
40200 Environmental Health	1,940,335	0.0057	352			352
40400 Mental Health Services Act	9,141,835	0.0268	1,657			1,657
41000 Mental Health	22,995,909	0.0674	4,169			4,169
41100 Public Health	14,889,345	0.0436	2,699			2,699
41200 Health Care	145,202	0.0004	26			26
41700 Child Services	1,989,184	0.0058	361			361
42200 Alcohol & Drug	3,161,933	0.0093	573			573
42500 Perinatal	715,864	0.0021	130			130
50100 Social Services Administration	97,537,361	0.2858	17,683			17,683
50200 Health and Human Services Agency	8,554,555	0.0251	1,551			1,551
53000 Opportunity Center	5,949,578	0.0174	1,079			1,079
54200 County Indigents	1,758,549	0.0052	319			319
54300 Housing	884,275	0.0026	160			160
57000 Veterans' Services	464,380	0.0014	84			84
59000 Community Action Agency	476,671	0.0014	86			86
59200 HSG Home IPP Admin	242,314	0.0007	44			44
59600 Housing Rehabilitation	(3,266)	0.0000	(1)			(1)
61100 Library	1,346,898	0.0039	244			244
62000 Agriculture Extension Service	192,908	0.0006	35			35
62100 Farm Advisor	49,855	0.0001	9			9
70100 Recreation & Parks	34,553	0.0001	6			6
71000 Veterans' Hall	120,076	0.0004	22			22
00200 Fall River Mills Airport	172,939	0.0005	31			31
94000 Fleet Management	2,299,106	0.0067	417			417
95000 Risk Management	19,412,865	0.0569	3,519			3,519
92500 Information Systems	6,438,454	0.0189	1,167			1,167
95500 Facilities Management	3,639,960	0.0107	660			660
00207 Solid Waste	(8,278)	0.0000	(2)			(2)
00210 Shasta County Transit	405,305	0.0012	73			73
00300 Amber Lane PRD	293	0.0000	0			0

COUNTY OF SHASTA
COUNTY AUDIT

Fiscal Year 14/15 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
00301 Burney Meadows Storm Drain	106	0.0000	0			0
00302 Amber Ridge PRD	2,922	0.0000	1			1
00303 Marianas PRD	1,244	0.0000	0			0
00304 Coloma PRD	10,505	0.0000	2			2
00305 Vedder Road PRD	114	0.0000	0			0
00306 River Hill Estates PRD	490	0.0000	0			0
00307 Craig Lane PRD	309	0.0000	0			0
00308 E. Stillwater Way PRD	322	0.0000	0			0
00309 Fullerton Way PRD	254	0.0000	0			0
00310 Deer Flat Road	131	0.0000	0			0
00311 Skyway PRD	258	0.0000	0			0
00312 Mule Mt. PRD	250	0.0000	0			0
00313 Fore Way PRD	248	0.0000	0			0
00314 Blacks PRD	312	0.0000	0			0
00315 Logan PRD	564	0.0000	0			0
00316 Valparaiso PRD	430	0.0000	0			0
00317 Lakehead Lighting	1,267	0.0000	0			0
00318 Lark Court PRD	4,385	0.0000	1			1
00319 Manor Crest PRD	1,110	0.0000	0			0
00320 Santa Barbara Estates PRD	303	0.0000	0			0
00321 Victoria Highlands Estates PRD	37,970	0.0001	7			7
00322 Country Fields Estates PRD	496	0.0000	0			0
00324 China Gulch PRD	357	0.0000	0			0
00325 Manton Heights PRD	1,429	0.0000	0			0
00326 Manzanillo Orchard PRD	31,430	0.0001	6			6
00327 Lavern Lane PRD	76,065	0.0002	14			14
00328 Canto Del Lupine PRD Admin	320	0.0000	0			0
00329 Crowley Crk Ranchettes PRD Adm	325	0.0000	0			0
00330 Jordan Manor PRD Admin	239	0.0000	0			0
00331 Ritts Mill Road Admin	163	0.0000	0			0
00332 Rother Lighting	5,256	0.0000	1			1
00333 Robledo Road PRD Admin	7,247	0.0000	1			1
00334 Santa Barbara #2 PRD Admin	294	0.0000	0			0
00335 N Chaparral Dr PRD Admin	337	0.0000	0			0
00337 Woggon Lane PRD Admin	345	0.0000	0			0
00338 Aiden Park PRD Admin	249	0.0000	0			0
00339 L&R Estates PRD Admin	488	0.0000	0			0
00340 Squaw Carpet Fire Accs PRD Admin	248	0.0000	0			0
00341 Rolland Cntry Estates PRD Admin	283	0.0000	0			0
00342 Shelly Lane PRD Admin	35,692	0.0001	6			6
00343 Millville Way PRD Admin	1,105	0.0000	0			0

COUNTY OF SHASTA
COUNTY AUDIT

Fiscal Year 14/15 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
00344 Diamond Ridge PRD Admin	276	0.0000	0			0
00345 Mountain Gate Meadows PRD Admin	293	0.0000	0			0
00347 Sierra Lighting	1,933	0.0000	0			0
00351 Timber Ridge PRD Admin	4,908	0.0000	1			1
00360 Equestrian Estates PRD Admin	256	0.0000	0			0
00361 Tract 1323 PRD	739	0.0000	0			0
00364 Sonora PRD	706	0.0000	0			0
00366 Ponder PRD	386	0.0000	0			0
00367 Shasta Meadows PRD	19,236	0.0001	3			3
00368 Old Stagecoach PRD	1,097	0.0000	0			0
00369 Inter Mountain PRD	13,210	0.0000	2			2
00370 Alpine PRD	22,972	0.0001	4			4
00371 Water Agency	227,763	0.0007	41			41
00372 Dusty PRD	33,382	0.0001	6			6
00373 AQMD	2,574,629	0.0075	467			467
00374 Castella Water	92,844	0.0003	17			17
00375 Sugarloaf Water	42,852	0.0001	8			8
00376 Buckshot Ln Em Fire PRD Admin	87	0.0000	0			0
00377 Jones Valley Water	571,254	0.0017	104			104
00378 Palo Cedro Sewer	312,802	0.0009	57			57
00380 Amesbury Village PRD Admin	112	0.0000	0			0
00381 Palo Cedro Oaks PRD Admin	3,043	0.0000	1			1
00382 Shasta Lake Ranchos R/M	13,893	0.0000	3			3
00383 Holiday Acres R/M	16,199	0.0000	3			3
00384 Alpine Meadows Sewer	45,694	0.0001	8			8
00385 Belmont Storm Drain	266	0.0000	0			0
00386 Street Lighting Admin.	81,195	0.0002	15			15
00387 Cottonwood Sewer	864,500	0.0025	157			157
00391 Fire Protection Admin.	5,328,852	0.0156	966			966
00393 Burney Storm Drain	1,015	0.0000	0			0
00394 Keswick Admin.	755,267	0.0022	137			137
00395 French Gulch Water	115,250	0.0003	21			21
00396 Cragview Water	89,203	0.0003	16			16
00397 Los Palos Dr Em Fire PRD Admin	221	0.0000	0			0
00398 Foxwood Estates PRD Admin	473	0.0000	0			0
00399 Rocky Ledge estates PRD Admin	6,547	0.0000	1			1
00600 Cottonwood Crk Meadows PRD	2,062	0.0000	0			0
00601 CSA #3 Castella Loan Admin	9,741	0.0000	2			2
00602 Aegean Way PRD	1,469	0.0000	0			0
00603 Village Green PRD	255	0.0000	0			0
00604 Butterfield PRD	292	0.0000	0			0

COUNTY OF SHASTA
COUNTY AUDIT

Fiscal Year 14/15 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
00605 Honeybee Acres PRD	256	0.0000	0			0
00606 Silver Saddle PRD	284	0.0000	0			0
00607 Wisteria Estates PRD	377	0.0000	0			0
00608 Santa Barbara PRD	4,444	0.0000	1			1
00609 Stillwater Ranch PRD	312	0.0000	0			0
00610 Sterling Ranch PRD	247	0.0000	0			0
00611 Mt. Lassen Woods PRD	735	0.0000	0			0
00612 Waterleaf Estates PRD	1,026	0.0000	0			0
00613 Jennifer Dr EFER PRD	341	0.0000	0			0
00614 White Oak Manor PRD	264	0.0000	0			0
00615 Terri Lee Terrace EFER PRD	263	0.0000	0			0
00616 Westview Rd EFER PRD	1,793	0.0000	0			0
00617 Sleeping Bull Estates PRD	680	0.0000	0			0
00618 Garth Dr EFER PRD	323	0.0000	0			0
00619 Clover Road PRD	385	0.0000	0			0
00620 Nunes Ranch PRD	358	0.0000	0			0
00621 No. 2 Squaw Carpet PRD	197	0.0000	0			0
00622 No. 2 Crowley Crk Rnchts PRD	200	0.0000	0			0
00623 No. 2 Los Palos Dr EFER PRD	181	0.0000	0			0
00624 Scenic Oak PRD	137	0.0000	0			0
00625 No. 2 Butterfield Ln EFER PRD	133	0.0000	0			0
00626 No. 1 Skylark Lane EFER PRD	189	0.0000	0			0
00629 CSA #6 JV S/A Elk Trail WSAD	59,537	0.0002	11			11
00630 CSA #23 CV S/A Cragview WSAD	14,432	0.0000	3			3
00835 Detention Fac Inmate Funds Adm	203,957	0.0006	37			37
00851 IHSS Public Authority	497,399	0.0015	90			90
Total	341,326,147	1.0000	61,880			61,880
Direct Bill			61,880			61,880
Less CSD's	(10,835,692)	(0.0317)	(1,964)			(1,964)
Total Operating	330,490,455	0.9683	59,916			59,916

Basis of Allocation: Actual FY 14/15 Total Expenses by Department

**COUNTY OF SHASTA
COUNTY AUDIT**

Fiscal Year 14/15 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
50100 Social Services Administration	5,330	0.3683	5,330			5,330
54300 Housing	3,656	0.2527	3,656			3,656
59200 HSG Home IPP Admin	2,742	0.1895	2,742			2,742
59600 Housing Rehabilitation	2,742	0.1895	2,742			2,742
Total	14,470	1.0000	14,470			14,470
Direct Bill						
				14,470		14,470
Less CSD's						
Total Operating	14,470	1.0000	14,470			14,470

Basis of Allocation: Direct Identification to Department

Fiscal Year 14/15 Actual	Total	General Audit	Identified Audit
10200 CAO	607	607	
11000 Auditor - Controller	497	497	
11100 TTC	301	301	
11300 Purchasing	27	27	
12000 County Counsel	311	311	
13000 Personnel	221	221	
10100 Board of Supervisors	105	105	
10300 Clerk of the Board	69	69	
11200 Assessor	776	776	
14000 Elections	241	241	
15900 Inter Mountain Fair	2	2	
16600 Land, Buildings & Improvements	316	316	
16903 Capital Proj Adult Rehab Center	106	106	
17200 Surveyor	3	3	
17500 CSA Administration	124	124	
20110 Trial Courts	336	336	
20300 Conflict Public Defender	352	352	
20700 Public Defender	600	600	
20800 Grand Jury	16	16	
22100 County Clerk	62	62	
22700 District Attorney	1,374	1,374	
22800 DCSS	1,340	1,340	
23500 Sheriff	3,159	3,159	
23600 Boating Safety	133	133	
23700 Sheriff Civil Unit	98	98	
24600 Detention Annex	109	109	
25600 Victim Witness	152	152	
26000 Jail	2,466	2,466	
26100 Burney Substation	330	330	
26200 Juvenile Rehab Facility	876	876	
26300 Probation	2,113	2,113	
28000 Agriculture Commissioner	254	254	
28200 Building	293	293	
28500 Knighton Rd Beetle Mitigation	0	0	

Fiscal Year 14/15 Actual	Total	General Audit	Identified Audit
28600 Planning	221	221	
28700 Coroner	184	184	
28800 Dispatch	233	233	
29000 Recorder	198	198	
29200 Public Guardian	113	113	
29400 Wildlife	0	0	
29700 Animal Control	104	104	
29900 Public Administration	18	18	
30100 Roads	3,660	3,660	
40200 Environmental Health	352	352	
40400 Mental Health Services Act	1,657	1,657	
41000 Mental Health	4,169	4,169	
41100 Public Health	2,699	2,699	
41200 Health Care	26	26	
41700 Child Services	361	361	
42200 Alcohol & Drug	573	573	
42500 Perinatal	130	130	
50100 Social Services Administration	23,013	17,683	5,330
50200 Health and Human Services Agency	1,551	1,551	
53000 Opportunity Center	1,079	1,079	
54200 County Indigents	319 #	319	
54300 Housing	3,816	160	3,656
57000 Veterans' Services	84	84	
59000 Community Action Agency	86	86	
59200 HSG Home IPP Admin	2,786	44	2,742
59600 Housing Rehabilitation	2,741	(1)	2,742
61100 Library	244	244	
62000 Agriculture Extension Service	35	35	
62100 Farm Advisor	9	9	
70100 Recreation & Parks	6	6	
71000 Veterans' Hall	22	22	
00200 Fall River Mills Airport	31	31	
94000 Fleet Management	417	417	
95000 Risk Management	3,519	3,519	
92500 Information Systems	1,167	1,167	
95500 Facilities Management	660	660	
00207 Solid Waste	(2)	(2)	
00210 Shasta County Transit	73	73	
00300 Amber Lane PRD	0	0	
00301 Burney Meadows Storm Drain	0	0	

Fiscal Year 14/15 Actual	Total	General Audit	Identified Audit
00302 Amber Ridge PRD	1	1	
00303 Marianas PRD	0	0	
00304 Coloma PRD	2	2	
00305 Vedder Road PRD	0	0	
00306 River Hill Estates PRD	0	0	
00307 Craig Lane PRD	0	0	
00308 E. Stillwater Way PRD	0	0	
00309 Fullerton Way PRD	0	0	
00310 Deer Flat Road	0	0	
00311 Skyway PRD	0	0	
00312 Mule Mt. PRD	0	0	
00313 Fore Way PRD	0	0	
00314 Blacks PRD	0	0	
00315 Logan PRD	0	0	
00316 Valparaiso PRD	0	0	
00317 Lakehead Lighting	0	0	
00318 Lark Court PRD	1	1	
00319 Manor Crest PRD	0	0	
00320 Santa Barbara Estates PRD	0	0	
00321 Victoria Highlands Estates PRD	7	7	
00322 Country Fields Estates PRD	0	0	
00324 China Gulch PRD	0	0	
00325 Manton Heights PRD	0	0	
00326 Manzanillo Orchard PRD	6	6	
00327 Lavern Lane PRD	14	14	
00328 Canto Del Lupine PRD Admin	0	0	
00329 Crowley Crk Ranchettes PRD Adm	0	0	
00330 Jordan Manor PRD Admin	0	0	
00331 Ritts Mill Road Admin	0	0	
00332 Rother Lighting	1	1	
00333 Robledo Road PRD Admin	1	1	
00334 Santa Barbara #2 PRD Admin	0	0	
00335 N Chaparral Dr PRD Admin	0	0	
00337 Woggon Lane PRD Admin	0	0	
00338 Aiden Park PRD Admin	0	0	
00339 L&R Estates PRD Admin	0	0	
00340 Squaw Carpet Fire Accs PRD Admin	0	0	
00341 Rolland Cntry Estates PRD Admin	0	0	
00342 Shelly Lane PRD Admin	6	6	
00343 Millville Way PRD Admin	0	0	
00344 Diamond Ridge PRD Admin	0	0	
00345 Mountain Gate Meadows PRD Admin	0	0	
00347 Sierra Lighting	0	0	
00351 Timber Ridge PRD Admin	1	1	

Fiscal Year 14/15 Actual	Total	General Audit	Identified Audit
00360 Equestrian Estates PRD Admin	0	0	
00361 Tract 1323 PRD	0	0	
00364 Sonora PRD	0	0	
00366 Ponder PRD	0	0	
00367 Shasta Meadows PRD	3	3	
00368 Old Stagecoach PRD	0	0	
00369 Inter Mountain PRD	2	2	
00370 Alpine PRD	4	4	
00371 Water Agency	41	41	
00372 Dusty PRD	6	6	
00373 AQMD	467	467	
00374 Castella Water	17	17	
00375 Sugarloaf Water	8	8	
00376 Buckshot Ln Em Fire PRD Admin	0	0	
00377 Jones Valley Water	104	104	
00378 Palo Cedro Sewer	57	57	
00380 Amesbury Village PRD Admin	0	0	
00381 Palo Cedro Oaks PRD Admin	1	1	
00382 Shasta Lake Ranchos R/M	3	3	
00383 Holiday Acres R/M	3	3	
00384 Alpine Meadows Sewer	8	8	
00385 Belmont Storm Drain	0	0	
00386 Street Lighting Admin.	15	15	
00387 Cottonwood Sewer	157	157	
00391 Fire Protection Admin.	966	966	
00393 Burney Storm Drain	0	0	
00394 Keswick Admin.	137	137	
00395 French Gulch Water	21	21	
00396 Cragview Water	16	16	
00397 Los Palos Dr Em Fire PRD Admin	0	0	
00398 Foxwood Estates PRD Admin	0	0	
00399 Rocky Ledge estates PRD Admin	1	1	
00600 Cottonwood Crk Meadows PRD	0	0	
00601 CSA #3 Castella Loan Admin	2	2	
00602 Aegean Way PRD	0	0	
00603 Village Green PRD	0	0	
00604 Butterfield PRD	0	0	
00605 Honeybee Acres PRD	0	0	
00606 Silver Saddle PRD	0	0	
00607 Wisteria Estates PRD	0	0	
00608 Santa Barbara PRD	1	1	
00609 Stillwater Ranch PRD	0	0	
00610 Sterling Ranch PRD	0	0	
00611 Mt. Lassen Woods PRD	0	0	

Fiscal Year 14/15 Actual	Total	General Audit	Identified Audit
00612 Waterleaf Estates PRD	0	0	
00613 Jennifer Dr EFER PRD	0	0	
00614 White Oak Manor PRD	0	0	
00615 Terri Lee Terrace EFER PRD	0	0	
00616 Westview Rd EFER PRD	0	0	
00617 Sleeping Bull Estates PRD	0	0	
00618 Garth Dr EFER PRD	0	0	
00619 Clover Road PRD	0	0	
00620 Nunes Ranch PRD	0	0	
00621 No. 2 Squaw Carpet PRD	0	0	
00622 No. 2 Crowley Crk Rnchts PRD	0	0	
00623 No. 2 Los Palos Dr EFER PRD	0	0	
00624 Scenic Oak PRD	0	0	
00625 No. 2 Butterfield Ln EFER PRD	0	0	
00626 No. 1 Skylark Lane EFER PRD	0	0	
00629 CSA #6 JV S/A Elk Trail WSAD	11	11	
00630 CSA #23 CV S/A Cragview WSAD	3	3	
00835 Detention Fac Inmate Funds Adm	37	37	
00851 IHSS Public Authority	90	90	
Total	76,350	61,880	14,470
Direct Bill	76,350	61,880	14,470
Less CSD's	(1,964)	(1,964)	
Total Operating	74,386	59,916	14,470

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Fiscal Year 14/15 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 2014-15 total expenses. This was a change implemented in FY 2013-14. Prior year allocations were based on actual salaries and benefits expense. This change more accurately allocates expenses to the benefitting departments.

The County Administrator did not bill for these services during FY 2014-15.

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

12/18/2015

Fiscal Year 14/15 Actual	Total	General & Admin	Budgets & Admin	General Gov't
	100.00%	17.40%	79.78%	2.82%
Wages & Benefits				
Salaries & Wages	640,190	111,393	510,744	18,053
Benefits	298,194	51,886	237,899	8,409
Services & Supplies				
Communications	3,639	633	2,903	103
Household Exp.	10,709	1,863	8,544	302
Insurance	2,659	463	2,121	75
Maint. Of Equip.	756	132	603	21
Maint. Of Struct.	11,266	1,960	8,988	318
Memberships	1,438			1,438
Office Exp.	7,331	1,276	5,849	207
Office Exp. - Printing	1,667	290	1,330	47
Professional & Special Svs	21,846	21,846		
Info. Systems Service	14,572	2,536	11,626	411
Personnel Preemployment Services	173	30	138	5
Public & Legal Notices	199	35	159	6
Rents & Leases Equip	1,676	292	1,337	47
Rents & Leases Struct	1,200	209	957	34
Small Tools & Equip	91	16	73	3
Special Dept. Expense	419	73	334	12
Trans. & Travel	9,575	1,714	7,861	
Utilities	23,445	4,079	18,704	661
Cost Applied/Transfers				
Cost Applied A-87	(1,113,180)	(1,113,180)		
Expenditures Per Financial Statements	(62,135)	(912,455)	820,169	30,151
Cost Adjustments				
Deductions - Cost Applied	1,113,180	1,113,180		
Prior Per. Exp. Adj.	(27,293)	(27,293)		
Miscellaneous Revenue	(103)	(103)		
Building Use to CSD	93,434	93,434		

Schedule of Costs
to be Reallocated
by Function

COUNTY OF SHASTA
COUNTY ADMINISTRATOR

12/18/2015

	Total	General & Admin	Budgets & Admin	General Gov't
Fiscal Year 14/15 Actual	100.00%	17.40%	79.78%	2.82%
Equipment Use to CSD	3,942	3,942		
County Audit to CSD	607	607		
Functional Cost	<u>1,121,632</u>	<u>271,312</u>	<u>820,169</u>	<u>30,151</u>
Additions - 1st Allocation				
Reallocate Admin		(271,312)	262,049	9,263
Allocable Costs	1,121,632		1,082,219	39,414
Unallocated	(39,414)			(39,414)
1st Allocation	<u>1,082,219</u>		<u>1,082,219</u>	
Additions - 2nd Allocation				
Other	82,183	82,183		
Reallocate Admin		(82,183)	79,377	2,806
Allocable Costs	82,183		79,377	2,806
Unallocated	(2,806)			(2,806)
2nd Allocation	<u>79,377</u>		<u>79,377</u>	
Total Allocated	<u><u>1,161,596</u></u>		<u><u>1,161,596</u></u>	

COUNTY OF SHASTA
COUNTY ADMINISTRATOR

Fiscal Year 14/15 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
10200 CAO	3,350,640	0.0098	10,624			10,624
11000 Auditor - Controllor	2,741,234	0.0080	8,691			8,691
11100 TTC	1,662,279	0.0049	5,270			5,270
11300 Purchasing	148,077	0.0004	469			469
12000 County Counsel	1,717,047	0.0050	5,444			5,444
13000 Personnel	1,216,415	0.0036	3,857			3,857
10100 Board of Supervisors	580,037	0.0017	1,839		139	1,978
10300 Clerk of the Board	381,450	0.0011	1,209		92	1,301
11200 Assessor	4,282,487	0.0125	13,578		1,029	14,607
14000 Elections	1,327,452	0.0039	4,209		319	4,528
15900 Inter Mountain Fair	12,888	0.0000	41		3	44
16600 Land, Buildings & Improvements	1,741,505	0.0051	5,522		418	5,940
16903 Capital Proj Adult Rehab Center	587,139	0.0017	1,862		141	2,003
17200 Surveyor	14,113	0.0000	45		3	48
17500 CSA Administration	682,036	0.0020	2,162		164	2,326
20110 Trial Courts	1,855,312	0.0054	5,883		446	6,328
20300 Conflict Public Defender	1,941,954	0.0057	6,157		466	6,624
20700 Public Defender	3,307,520	0.0097	10,487		794	11,281
20800 Grand Jury	86,934	0.0003	276		21	297
22100 County Clerk	342,350	0.0010	1,085		82	1,168
22700 District Attorney	7,577,820	0.0222	24,026		1,820	25,847
22800 DCSS	7,388,715	0.0216	23,427		1,775	25,202
23500 Sheriff	17,422,852	0.0510	55,241		4,185	59,426
23600 Boating Safety	732,421	0.0021	2,322		176	2,498
23700 Sheriff Civil Unit	541,360	0.0016	1,716		130	1,846
24600 Detention Annex	601,375	0.0018	1,907		144	2,051
25600 Victim Witness	839,299	0.0025	2,661		202	2,863
26000 Jail	13,601,945	0.0399	43,127		3,267	46,394
26100 Burney Substation	1,817,966	0.0053	5,764		437	6,201
26200 Juvenile Rehab Facility	4,830,981	0.0142	15,317		1,160	16,478
26300 Probation	11,657,164	0.0342	36,961		2,800	39,760
28000 Agriculture Commissioner	1,399,205	0.0041	4,436		336	4,772

COUNTY OF SHASTA
COUNTY ADMINISTRATOR

Fiscal Year 14/15 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
28200 Building	1,617,355	0.0047	5,128		388	5,516
28500 Knighton Rd Beetle Mitigation	214	0.0000	1		0	1
28600 Planning	1,218,209	0.0036	3,862		293	4,155
28700 Coroner	1,015,939	0.0030	3,221		244	3,465
28800 Dispatch	1,286,580	0.0038	4,079		309	4,388
29000 Recorder	1,093,989	0.0032	3,469		263	3,731
29200 Public Guardian	622,880	0.0018	1,975		150	2,125
29400 Wildlife	623	0.0000	2		0	2
29700 Animal Control	571,960	0.0017	1,813		137	1,951
29900 Public Administration	97,081	0.0003	308		23	331
30100 Roads	20,190,909	0.0592	64,018		4,849	68,867
40200 Environmental Health	1,940,335	0.0057	6,152		466	6,618
40400 Mental Health Services Act	9,141,835	0.0268	28,985		2,196	31,181
41000 Mental Health	22,995,909	0.0674	72,912		5,523	78,435
41100 Public Health	14,889,345	0.0436	47,209		3,576	50,785
41200 Health Care	145,202	0.0004	460		35	495
41700 Child Services	1,989,184	0.0058	6,307		478	6,785
42200 Alcohol & Drug	3,161,933	0.0093	10,025		759	10,785
42500 Perinatal	715,864	0.0021	2,270		172	2,442
50100 Social Services Administration	97,537,361	0.2858	309,255		23,427	332,681
50200 Health and Human Services Agency	8,554,555	0.0251	27,123		2,055	29,178
53000 Opportunity Center	5,949,578	0.0174	18,864		1,429	20,293
54200 County Indigents	1,758,549	0.0052	5,576		422	5,998
54300 Housing	884,275	0.0026	2,804		212	3,016
57000 Veterans' Services	464,380	0.0014	1,472		112	1,584
59000 Community Action Agency	476,671	0.0014	1,511		114	1,626
59200 HSG Home IPP Admin	242,314	0.0007	768		58	826
59600 Housing Rehabilitation	(3,266)	0.0000	(10)		(1)	(11)
61100 Library	1,346,898	0.0039	4,271		323	4,594
62000 Agriculture Extension Service	192,908	0.0006	612		46	658
62100 Farm Advisor	49,855	0.0001	158		12	170
70100 Recreation & Parks	34,553	0.0001	110		8	118
71000 Veterans' Hall	120,076	0.0004	381		29	410
00200 Fall River Mills Airport	172,939	0.0005	548		42	590
94000 Fleet Management	2,299,106	0.0067	7,290		552	7,842
95000 Risk Management	19,412,865	0.0569	61,551		4,663	66,214
92500 Information Systems	6,438,454	0.0189	20,414		1,546	21,960
95500 Facilities Management	3,639,960	0.0107	11,541		874	12,415
00207 Solid Waste	(8,278)	0.0000	(26)		(2)	(28)
00210 Shasta County Transit	405,305	0.0012	1,285		97	1,382
00300 Amber Lane PRD	293	0.0000	1		0	1
00301 Burney Meadows Storm Drain	106	0.0000	0		0	0

COUNTY OF SHASTA
COUNTY ADMINISTRATOR

Fiscal Year 14/15 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
00302 Amber Ridge PRD	2,922	0.0000	9		1	10
00303 Marianas PRD	1,244	0.0000	4		0	4
00304 Coloma PRD	10,505	0.0000	33		3	36
00305 Vedder Road PRD	114	0.0000	0		0	0
00306 River Hill Estates PRD	490	0.0000	2		0	2
00307 Craig Lane PRD	309	0.0000	1		0	1
00308 E. Stillwater Way PRD	322	0.0000	1		0	1
00309 Fullerton Way PRD	254	0.0000	1		0	1
00310 Deer Flat Road	131	0.0000	0		0	0
00311 Skyway PRD	258	0.0000	1		0	1
00312 Mule Mt. PRD	250	0.0000	1		0	1
00313 Fore Way PRD	248	0.0000	1		0	1
00314 Blacks PRD	312	0.0000	1		0	1
00315 Logan PRD	564	0.0000	2		0	2
00316 Valparaiso PRD	430	0.0000	1		0	1
00317 Lakehead Lighting	1,267	0.0000	4		0	4
00318 Lark Court PRD	4,385	0.0000	14		1	15
00319 Manor Crest PRD	1,110	0.0000	4		0	4
00320 Santa Barbara Estates PRD	303	0.0000	1		0	1
00321 Victoria Highlands Estates PRD	37,970	0.0001	120		9	130
00322 Country Fields Estates PRD	496	0.0000	2		0	2
00324 China Gulch PRD	357	0.0000	1		0	1
00325 Manton Heights PRD	1,429	0.0000	5		0	5
00326 Manzanillo Orchard PRD	31,430	0.0001	100		8	107
00327 Lavern Lane PRD	76,065	0.0002	241		18	259
00328 Canto Del Lupine PRD Admin	320	0.0000	1		0	1
00329 Crowley Crk Ranchettes PRD Adm	325	0.0000	1		0	1
00330 Jordan Manor PRD Admin	239	0.0000	1		0	1
00331 Ritts Mill Road Admin	163	0.0000	1		0	1
00332 Rother Lighting	5,256	0.0000	17		1	18
00333 Robledo Road PRD Admin	7,247	0.0000	23		2	25
00334 Santa Barbara #2 PRD Admin	294	0.0000	1		0	1
00335 N Chaparral Dr PRD Admin	337	0.0000	1		0	1
00337 Woggon Lane PRD Admin	345	0.0000	1		0	1
00338 Aiden Park PRD Admin	249	0.0000	1		0	1
00339 L&R Estates PRD Admin	488	0.0000	2		0	2
00340 Squaw Carpet Fire Accs PRD Admin	248	0.0000	1		0	1
00341 Rolland Cntry Estates PRD Admin	283	0.0000	1		0	1
00342 Shelly Lane PRD Admin	35,692	0.0001	113		9	122
00343 Millville Way PRD Admin	1,105	0.0000	4		0	4
00344 Diamond Ridge PRD Admin	276	0.0000	1		0	1
00345 Mountain Gate Meadows PRD Admin	293	0.0000	1		0	1
00347 Sierra Lighting	1,933	0.0000	6		0	7
00351 Timber Ridge PRD Admin	4,908	0.0000	16		1	17

COUNTY OF SHASTA
COUNTY ADMINISTRATOR

Fiscal Year 14/15 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
00360 Equestrian Estates PRD Admin	256	0.0000	1		0	1
00361 Tract 1323 PRD	739	0.0000	2		0	3
00364 Sonora PRD	706	0.0000	2		0	2
00366 Ponder PRD	386	0.0000	1		0	1
00367 Shasta Meadows PRD	19,236	0.0001	61		5	66
00368 Old Stagecoach PRD	1,097	0.0000	3		0	4
00369 Inter Mountain PRD	13,210	0.0000	42		3	45
00370 Alpine PRD	22,972	0.0001	73		6	78
00371 Water Agency	227,763	0.0007	722		55	777
00372 Dusty PRD	33,382	0.0001	106		8	114
00373 AQMD	2,574,629	0.0075	8,163		618	8,782
00374 Castella Water	92,844	0.0003	294		22	317
00375 Sugarloaf Water	42,852	0.0001	136		10	146
00376 Buckshot Ln Em Fire PRD Admin	87	0.0000	0		0	0
00377 Jones Valley Water	571,254	0.0017	1,811		137	1,948
00378 Palo Cedro Sewer	312,802	0.0009	992		75	1,067
00380 Amesbury Village PRD Admin	112	0.0000	0		0	0
00381 Palo Cedro Oaks PRD Admin	3,043	0.0000	10		1	10
00382 Shasta Lake Ranchos R/M	13,893	0.0000	44		3	47
00383 Holiday Acres R/M	16,199	0.0000	51		4	55
00384 Alpine Meadows Sewer	45,694	0.0001	145		11	156
00385 Belmont Storm Drain	266	0.0000	1		0	1
00386 Street Lighting Admin.	81,195	0.0002	257		20	277
00387 Cottonwood Sewer	864,500	0.0025	2,741		208	2,949
00391 Fire Protection Admin.	5,328,852	0.0156	16,896		1,280	18,176
00393 Burney Storm Drain	1,015	0.0000	3		0	3
00394 Keswick Admin.	755,267	0.0022	2,395		181	2,576
00395 French Gulch Water	115,250	0.0003	365		28	393
00396 Cragview Water	89,203	0.0003	283		21	304
00397 Los Palos Dr Em Fire PRD Admin	221	0.0000	1		0	1
00398 Foxwood Estates PRD Admin	473	0.0000	1		0	2
00399 Rocky Ledge estates PRD Admin	6,547	0.0000	21		2	22
00600 Cottonwood Crk Meadows PRD	2,062	0.0000	7		0	7
00601 CSA #3 Castella Loan Admin	9,741	0.0000	31		2	33
00602 Aegean Way PRD	1,469	0.0000	5		0	5
00603 Village Green PRD	255	0.0000	1		0	1
00604 Butterfield PRD	292	0.0000	1		0	1
00605 Honeybee Acres PRD	256	0.0000	1		0	1
00606 Silver Saddle PRD	284	0.0000	1		0	1
00607 Wisteria Estates PRD	377	0.0000	1		0	1
00608 Santa Barbara PRD	4,444	0.0000	14		1	15
00609 Stillwater Ranch PRD	312	0.0000	1		0	1
00610 Sterling Ranch PRD	247	0.0000	1		0	1
00611 Mt. Lassen Woods PRD	735	0.0000	2		0	3

COUNTY OF SHASTA
COUNTY ADMINISTRATOR

Fiscal Year 14/15 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
00612 Waterleaf Estates PRD	1,026	0.0000	3		0	3
00613 Jennifer Dr EFER PRD	341	0.0000	1		0	1
00614 White Oak Manor PRD	264	0.0000	1		0	1
00615 Terri Lee Terrace EFER PRD	263	0.0000	1		0	1
00616 Westview Rd EFER PRD	1,793	0.0000	6		0	6
00617 Sleeping Bull Estates PRD	680	0.0000	2		0	2
00618 Garth Dr EFER PRD	323	0.0000	1		0	1
00619 Clover Road PRD	385	0.0000	1		0	1
00620 Nunes Ranch PRD	358	0.0000	1		0	1
00621 No. 2 Squaw Carpet PRD	197	0.0000	1		0	1
00622 No. 2 Crowley Crk Rnchts PRD	200	0.0000	1		0	1
00623 No. 2 Los Palos Dr EFER PRD	181	0.0000	1		0	1
00624 Scenic Oak PRD	137	0.0000	0		0	0
00625 No. 2 Butterfield Ln EFER PRD	133	0.0000	0		0	0
00626 No. 1 Skylark Lane EFER PRD	189	0.0000	1		0	1
00629 CSA #6 JV S/A Elk Trail WSAD	59,537	0.0002	189		14	203
00630 CSA #23 CV S/A Cragview WSAD	14,432	0.0000	46		3	49
00835 Detention Fac Inmate Funds Adm	203,957	0.0006	647		49	696
00851 IHSS Public Authority	497,399	0.0015	1,577		119	1,697
Total	341,326,147	1.0000	1,082,219		79,377	1,161,596
Direct Bill			1,082,219		79,377	1,161,596
Less CSD's	(10,835,692)	(0.0317)	(34,356)			(34,356)
Total Operating	330,490,455	0.9683	1,047,863		79,377	1,127,240

Basis of Allocation: Actual FY 14/15 Total Expenses by Department

Fiscal Year 14/15 Actual	Total	Budgets & Admin
10200 CAO	10,624	10,624
11000 Auditor - Controller	8,691	8,691
11100 TTC	5,270	5,270
11300 Purchasing	469	469
12000 County Counsel	5,444	5,444
13000 Personnel	3,857	3,857
10100 Board of Supervisors	1,978	1,978
10300 Clerk of the Board	1,301	1,301
11200 Assessor	14,607	14,607
14000 Elections	4,528	4,528
15900 Inter Mountain Fair	44	44
16600 Land, Buildings & Improvements	5,940	5,940
16903 Capital Proj Adult Rehab Center	2,003	2,003
17200 Surveyor	48	48
17500 CSA Administration	2,326	2,326
20110 Trial Courts	6,328	6,328
20300 Conflict Public Defender	6,624	6,624
20700 Public Defender	11,281	11,281
20800 Grand Jury	297	297
22100 County Clerk	1,168	1,168
22700 District Attorney	25,847	25,847
22800 DCSS	25,202	25,202
23500 Sheriff	59,426	59,426
23600 Boating Safety	2,498	2,498
23700 Sheriff Civil Unit	1,846	1,846
24600 Detention Annex	2,051	2,051
25600 Victim Witness	2,863	2,863
26000 Jail	46,394	46,394
26100 Burney Substation	6,201	6,201
26200 Juvenile Rehab Facility	16,478	16,478
26300 Probation	39,760	39,760
28000 Agriculture Commissioner	4,772	4,772

Fiscal Year 14/15 Actual	Total	Budgets & Admin
28200 Building	5,516	5,516
28500 Knighton Rd Beetle Mitigation	1	1
28600 Planning	4,155	4,155
28700 Coroner	3,465	3,465
28800 Dispatch	4,388	4,388
29000 Recorder	3,731	3,731
29200 Public Guardian	2,125	2,125
29400 Wildlife	2	2
29700 Animal Control	1,951	1,951
29900 Public Administration	331	331
30100 Roads	68,867	68,867
40200 Environmental Health	6,618	6,618
40400 Mental Health Services Act	31,181	31,181
41000 Mental Health	78,435	78,435
41100 Public Health	50,785	50,785
41200 Health Care	495	495
41700 Child Services	6,785	6,785
42200 Alcohol & Drug	10,785	10,785
42500 Perinatal	2,442	2,442
50100 Social Services Administration	332,681	332,681
50200 Health and Human Services Agency	29,178	29,178
53000 Opportunity Center	20,293	20,293
54200 County Indigents	5,998	5,998
54300 Housing	3,016	3,016
57000 Veterans' Services	1,584	1,584
59000 Community Action Agency	1,626	1,626
59200 HSG Home IPP Admin	826	826
59600 Housing Rehabilitation	(11)	(11)
61100 Library	4,594	4,594
62000 Agriculture Extension Service	658	658
62100 Farm Advisor	170	170
70100 Recreation & Parks	118	118
71000 Veterans' Hall	410	410
00200 Fall River Mills Airport	590	590
94000 Fleet Management	7,842	7,842
95000 Risk Management	66,214	66,214
92500 Information Systems	21,960	21,960
95500 Facilities Management	12,415	12,415

Fiscal Year 14/15 Actual	Total	Budgets & Admin
00207 Solid Waste	(28)	(28)
00210 Shasta County Transit	1,382	1,382
00300 Amber Lane PRD	1	1
00301 Burney Meadows Storm Drain	0	0
00302 Amber Ridge PRD	10	10
00303 Marianas PRD	4	4
00304 Coloma PRD	36	36
00305 Vedder Road PRD	0	0
00306 River Hill Estates PRD	2	2
00307 Craig Lane PRD	1	1
00308 E. Stillwater Way PRD	1	1
00309 Fullerton Way PRD	1	1
00310 Deer Flat Road	0	0
00311 Skyway PRD	1	1
00312 Mule Mt. PRD	1	1
00313 Fore Way PRD	1	1
00314 Blacks PRD	1	1
00315 Logan PRD	2	2
00316 Valparaiso PRD	1	1
00317 Lakehead Lighting	4	4
00318 Lark Court PRD	15	15
00319 Manor Crest PRD	4	4
00320 Santa Barbara Estates PRD	1	1
00321 Victoria Highlands Estates PRD	130	130
00322 Country Fields Estates PRD	2	2
00324 China Gulch PRD	1	1
00325 Manton Heights PRD	5	5
00326 Manzanillo Orchard PRD	107	107
00327 Lavern Lane PRD	259	259
00328 Canto Del Lupine PRD Admin	1	1
00329 Crowley Crk Ranchettes PRD Adm	1	1
00330 Jordan Manor PRD Admin	1	1
00331 Ritts Mill Road Admin	1	1
00332 Rother Lighting	18	18
00333 Robledo Road PRD Admin	25	25
00334 Santa Barbara #2 PRD Admin	1	1
00335 N Chaparral Dr PRD Admin	1	1
00337 Woggon Lane PRD Admin	1	1
00338 Aiden Park PRD Admin	1	1
00339 L&R Estates PRD Admin	2	2
00340 Squaw Carpet Fire Accs PRD Admin	1	1

Fiscal Year 14/15 Actual	Total	Budgets & Admin
00341 Rolland Cntry Estates PRD Admin	1	1
00342 Shelly Lane PRD Admin	122	122
00343 Millville Way PRD Admin	4	4
00344 Diamond Ridge PRD Admin	1	1
00345 Mountain Gate Meadows PRD Admi	1	1
00347 Sierra Lighting	7	7
00351 Timber Ridge PRD Admin	17	17
00360 Equestrian Estates PRD Admin	1	1
00361 Tract 1323 PRD	3	3
00364 Sonora PRD	2	2
00366 Ponder PRD	1	1
00367 Shasta Meadows PRD	66	66
00368 Old Stagecoach PRD	4	4
00369 Inter Mountain PRD	45	45
00370 Alpine PRD	78	78
00371 Water Agency	777	777
00372 Dusty PRD	114	114
00373 AQMD	8,782	8,782
00374 Castella Water	317	317
00375 Sugarloaf Water	146	146
00376 Buckshot Ln Em Fire PRD Admin	0	0
00377 Jones Valley Water	1,948	1,948
00378 Palo Cedro Sewer	1,067	1,067
00380 Amesbury Village PRD Admin	0	0
00381 Palo Cedro Oaks PRD Admin	10	10
00382 Shasta Lake Ranchos R/M	47	47
00383 Holiday Acres R/M	55	55
00384 Alpine Meadows Sewer	156	156
00385 Belmont Storm Drain	1	1
00386 Street Lighting Admin.	277	277
00387 Cottonwood Sewer	2,949	2,949
00391 Fire Protection Admin.	18,176	18,176
00393 Burney Storm Drain	3	3
00394 Keswick Admin.	2,576	2,576
00395 French Gulch Water	393	393

Fiscal Year 14/15 Actual	Total	Budgets & Admin
00396 Cragview Water	304	304
00397 Los Palos Dr Em Fire PRD Admin	1	1
00398 Foxwood Estates PRD Admin	2	2
00399 Rocky Ledge estates PRD Admin	22	22
00600 Cottonwood Crk Meadows PRD	7	7
00601 CSA #3 Castella Loan Admin	33	33
00602 Aegean Way PRD	5	5
00603 Village Green PRD	1	1
00604 Butterfield PRD	1	1
00605 Honeybee Acres PRD	1	1
00606 Silver Saddle PRD	1	1
00607 Wisteria Estates PRD	1	1
00608 Santa Barbara PRD	15	15
00609 Stillwater Ranch PRD	1	1
00610 Sterling Ranch PRD	1	1
00611 Mt. Lassen Woods PRD	3	3
00612 Waterleaf Estates PRD	3	3
00613 Jennifer Dr EFER PRD	1	1
00614 White Oak Manor PRD	1	1
00615 Terri Lee Terrace EFER PRD	1	1
00616 Westview Rd EFER PRD	6	6
00617 Sleeping Bull Estates PRD	2	2
00618 Garth Dr EFER PRD	1	1
00619 Clover Road PRD	1	1
00620 Nunes Ranch PRD	1	1
00621 No. 2 Squaw Carpet PRD	1	1
00622 No. 2 Crowley Crk Rnchts PRD	1	1
00623 No. 2 Los Palos Dr EFER PRD	1	1
00624 Scenic Oak PRD	0	0
00625 No. 2 Butterfield Ln EFER PRD	0	0
00626 No. 1 Skylark Lane EFER PRD	1	1
00629 CSA #6 JV S/A Elk Trail WSAD	203	203
00630 CSA #23 CV S/A Cragview WSAD	49	49
00835 Detention Fac Inmate Funds Adm	696	696
00851 IHSS Public Authority	1,697	1,697
Total	1,161,596	1,161,596
Direct Bill	1,161,596	1,161,596
Less CSD's	(34,356)	(34,356)
Total Operating	1,127,240	1,127,240

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Fiscal Year 14/15 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 budgeted FY 2014-15 expenses. This was a change implemented in FY 2013-14. Prior year allocations were based on actual salaries and benefits expense. This change more accurately allocates expenses to the benefitting departments.

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 2014-15 total expenses. This was a change implemented in FY 2013-14. Prior year allocations were based on actual salaries and benefits expense. This change more accurately allocates expenses to the benefitting departments.

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 2014-15.

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 .

The Auditor-Controller did not bill for these services during FY 2014-15.

COUNTY OF SHASTA
AUDITOR-CONTROLLER

Fiscal Year 14/15 Actual	Total	General & Admin	Claims & Accounting	Payroll	Individual Services	Budget Assistance	Cost Plan	Property Management	Reimbursed Audits	Property Tax Admin	General Gov't
Time %	100.00%	28.11%	46.08%	14.41%	0.96%	2.69%	0.92%	0.52%	0.18%	6.14%	
Wages & Benefits											
Salaries & Wages	1,260,245	330,364	593,745	187,926	12,219	34,368	11,722	6,694	2,344	80,863	
Benefits	643,504	204,689	283,514	86,467	6,112	16,778	5,801	3,124	1,080	35,938	
Services & Supplies											
Clothing/Personal Supplies	29	29									
Communications	12,257	12,257									
Food	304	103	201								
Household Exp.	18,421	18,421									
Insurance	8,711	7,700	645	208	12	36	12	6	2	89	
Maint. Of Equip.	118,216	93,415	5,773	1,360						17,668	
Maint. Of Struct.	24,246	24,246									
Memberships	2,933	2,588	98	248							
Office Exp.	30,517	21,804	2,438	5,442	8	694				131	
Postage	19,181	61	19,120								
Office Exp. - Printing	185					185					
Professional & Special Svcs	21,782	593	9,239	11,950							
Info. Systems Service	468,075		421,327	46,747							
Personnel Preemployment Services	2,713	2,713									
Rents & Leases Equip	4,015	1,240	1,276	1,499							
Rents & Leases Struct	4,320		2,160	1,080						1,080	
Small Tools & Equip	23,615	18,883	3,653	982						97	
Software	6,010	4,146	491	920						454	
Special Dept. Expense	13,135	4,535	419	8,181							
Trans. & Travel	20,504	13,933	1,931	1,657	147		383			2,453	
Utilities	38,315	38,315									
Cost Applied/Transfers											
Cost Applied A-87	(2,068,789)	(2,068,789)									
Expenditures Per Financial Statements	672,444	(1,268,753)	1,346,029	354,667	18,499	52,061	17,918	9,824	3,426	138,772	

COUNTY OF SHASTA
AUDITOR-CONTROLLER

Fiscal Year 14/15 Actual	Total	General & Admin	Claims & Accounting	Payroll	Individual Services	Budget Assistance	Cost Plan	Property Management	Reimbursed Audits	Property Tax Admin	General Gov't
Time %	100.00%	28.11%	46.08%	14.41%	0.96%	2.69%	0.92%	0.52%	0.18%	6.14%	
Cost Adjustments											
Deductions - Cost Applied	2,068,789	2,068,789									
Property Tax Fees	(132,070)									(132,070)	
Auditors' Fees - Payroll	(962)	6		(968)							
Charges for Services - A87	(49,782)	(49,782)									
Deduction - PY Cost Reimb Rev	181,852	49,782								132,070	
Prior Per. Exp. Adj.	(51,599)	(51,599)									
Miscellaneous Revenue	(11,847)	(126)	(11,721)								
Building Use to CSD	152,625	152,625									
Equipment Use to CSD	16,940	16,940									
County Audit to CSD	497	497									
Functional Cost	2,846,887	918,379	1,334,308	353,700	18,499	52,061	17,918	9,824	3,426	138,772	-
Additions - 1st Allocation											
Reallocate Admin	0	(918,379)	588,631	184,114	12,300	34,319	11,758	6,588	2,298	78,372	-
Allocable Costs	2,846,887		1,922,939	537,814	30,799	86,380	29,675	16,411	5,724	217,143	-
Unallocated	(217,143)									(217,143)	-
1st Allocation	2,629,743	-	1,922,939	537,814	30,799	86,380	29,675	16,411	5,724	-	-
Additions - 2nd Allocation											
Other	185,198	185,198									
Reallocate Admin	0	(185,198)	120,241	37,610	2,513	7,010		1,346	469	16,009	-
Allocable Costs	185,198		120,241	37,610	2,513	7,010	-	1,346	469	16,009	-
Unallocated	(16,009)									(16,009)	-
2nd Allocation	169,189	-	120,241	37,610	2,513	7,010	-	1,346	469	-	-
Total Allocated	2,798,933	-	2,043,180	575,424	33,312	93,391	29,675	17,757	6,193	-	-

**COUNTY OF SHASTA
AUDITOR-CONTROLLER**

Fiscal Year 14/15 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
10200 CAO	733	0.0074	14,138			14,138
11000 Auditor - Controller	7,104	0.0712	136,946			136,946
11100 TTC	1,326	0.0133	25,552			25,552
11300 Purchasing	63	0.0006	1,217			1,217
12000 County Counsel	256	0.0026	4,938			4,938
13000 Personnel	856	0.0086	16,506			16,506
10100 Board of Supervisors	207	0.0021	3,988		278	4,266
10300 Clerk of the Board	192	0.0019	3,694		258	3,952
11200 Assessor	357	0.0036	6,875		480	7,354
14000 Elections	954	0.0096	18,391		1,283	19,674
15900 Inter Mountain Fair	13	0.0001	251		17	268
16600 Land, Buildings & Improvements	129	0.0013	2,480		173	2,653
16902 Capital Proj Juvenile Hall	12	0.0001	239		17	255
16903 Capital Proj Adult Rehab Center	29	0.0003	557		39	596
17200 Surveyor	8	0.0001	159		11	170
17500 CSA Administration	156	0.0016	3,002		209	3,212
20110 Trial Courts	562	0.0056	10,824		755	11,579
20300 Confilict Public Defender	1,370	0.0137	26,400		1,842	28,242
20700 Public Defender	525	0.0053	10,128		707	10,834
20800 Grand Jury	512	0.0051	9,863		688	10,551
22100 County Clerk	537	0.0054	10,350		722	11,072
22700 District Attorney	2,036	0.0204	39,244		2,738	41,982
22800 DCSS	1,373	0.0138	26,461		1,846	28,307
23500 Sheriff	5,160	0.0517	99,471		6,939	106,410
23600 Boating Safety	345	0.0035	6,646		464	7,109
23700 Sheriff Civil Unit	160	0.0016	3,092		216	3,307
24600 Detention Annex	251	0.0025	4,836		337	5,174
25600 Victim Witness	224	0.0022	4,318		301	4,619
26000 Jail	3,100	0.0311	59,755		4,169	63,924
26100 Burney Substation	230	0.0023	4,439		310	4,748
26200 Juvenile Rehab Facility	582	0.0058	11,215		782	11,997
26300 Probation	3,118	0.0313	60,105		4,193	64,297
28000 Agriculture Commissioner	439	0.0044	8,453		590	9,043
28200 Building	712	0.0071	13,725		957	14,683
28500 Knighton Rd Beetle Mitigation	1	0.0000	12		1	13
28600 Planning	460	0.0046	8,865		618	9,484
28700 Coroner	576	0.0058	11,101		774	11,876
28800 Dispatch	11	0.0001	217		15	232
29000 Recorder	661	0.0066	12,740		889	13,629

**COUNTY OF SHASTA
AUDITOR-CONTROLLER**

Fiscal Year 14/15 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
29200 Public Guardian	121	0.0012	2,340		163	2,503
29400 Wildlife	21	0.0002	407		28	436
29700 Animal Control	145	0.0015	2,803		196	2,998
29900 Public Administration	194	0.0019	3,730		260	3,990
30100 Roads	6,573	0.0659	126,705		8,839	135,544
40200 Environmental Health	942	0.0094	18,167		1,267	19,434
40400 Mental Health Services Act	1,604	0.0161	30,919		2,157	33,075
41000 Mental Health	3,049	0.0306	58,779		4,100	62,880
41100 Public Health	5,383	0.0540	103,777		7,240	111,017
41200 Health Care	54	0.0005	1,043		73	1,116
41700 Child Services	904	0.0091	17,424		1,216	18,640
42200 Alcohol & Drug	538	0.0054	10,371		723	11,095
42500 Perinatal	377	0.0038	7,272		507	7,780
50100 Social Services Administration	7,561	0.0758	145,756		10,168	155,924
50200 Health and Human Services Agency	1,091	0.0109	21,034		1,467	22,501
53000 Opportunity Center	1,942	0.0195	37,437		2,612	40,048
54200 County Indigents	63	0.0006	1,222		85	1,307
54300 Housing	1,652	0.0166	31,851		2,222	34,073
57000 Veterans' Services	185	0.0019	3,569		249	3,818
59000 Community Action Agency	317	0.0032	6,111		426	6,537
59200 HSG Home IPP Admin	511	0.0051	9,853		687	10,541
59600 Housing Rehabilitation	5	0.0000	87		6	93
61100 Library	27	0.0003	523		36	559
62000 Agriculture Extension Service	201	0.0020	3,875		270	4,145
62100 Farm Advisor	30	0.0003	571		40	611
70100 Recreation & Parks	16	0.0002	316		22	338
71000 Veterans' Hall	87	0.0009	1,677		117	1,794
00200 Fall River Mills Airport	142	0.0014	2,733		191	2,923
94000 Fleet Management	2,598	0.0260	50,080		3,494	53,574
95000 Risk Management	963	0.0097	18,559		1,295	19,854
92500 Information Systems	993	0.0100	19,150		1,336	20,486
95500 Facilities Management	3,605	0.0361	69,485		4,847	74,333
00207 Solid Waste	223	0.0022	4,306		300	4,607
00210 Shasta County Transit	56	0.0006	1,087		76	1,163
00300 Amber Lane PRD	6	0.0001	111		8	119
00301 Burney Meadows Storm Drain	3	0.0000	48		3	52
00302 Amber Ridge PRD	4	0.0000	82		6	88
00303 Marianas PRD	4	0.0000	70		5	75
00304 Coloma PRD	7	0.0001	130		9	139
00305 Vedder Road PRD	4	0.0000	84		6	90

COUNTY OF SHASTA
AUDITOR-CONTROLLER

Fiscal Year 14/15 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
00306 River Hill Estates PRD	3	0.0000	65		5	70
00307 Craig Lane PRD	5	0.0000	89		6	95
00308 E. Stillwater Way PRD	5	0.0001	99		7	106
00309 Fullerton Way PRD	5	0.0000	89		6	95
00310 Deer Flat Road	4	0.0000	75		5	80
00311 Skyway PRD	4	0.0000	72		5	77
00312 Mule Mt. PRD	4	0.0000	72		5	77
00313 Fore Way PRD	4	0.0000	72		5	77
00314 Blacks PRD	3	0.0000	65		5	70
00315 Logan PRD	4	0.0000	72		5	77
00316 Valparaiso PRD	4	0.0000	70		5	75
00317 Lakehead Lighting	30	0.0003	574		40	614
00318 Lark Court PRD	7	0.0001	135		9	144
00319 Manor Crest PRD	4	0.0000	82		6	88
00320 Santa Barbara Estates PRD	4	0.0000	72		5	77
00321 Victoria Highlands Estates PRD	7	0.0001	135		9	144
00322 Country Fields Estates PRD	4	0.0000	77		5	82
00324 China Gulch PRD	4	0.0000	84		6	90
00325 Manton Heights PRD	5	0.0000	94		7	101
00326 Manzanillo Orchard PRD	7	0.0001	130		9	139
00327 Lavern Lane PRD	9	0.0001	171		12	183
00328 Canto Del Lupine PRD Admin	3	0.0000	65		5	70
00329 Crowley Crk Ranchettes PRD Adm	5	0.0000	89		6	95
00330 Jordan Manor PRD Admin	4	0.0000	84		6	90
00331 Ritts Mill Road Admin	4	0.0000	72		5	77
00332 Rother Lighting	32	0.0003	612		43	655
00333 Robledo Road PRD Admin	5	0.0001	99		7	106
00334 Santa Barbara #2 PRD Admin	4	0.0000	84		6	90
00335 N Chaparral Dr PRD Admin	4	0.0000	82		6	88
00337 Woggon Lane PRD Admin	5	0.0001	101		7	108
00338 Aiden Park PRD Admin	4	0.0000	72		5	77
00339 L&R Estates PRD Admin	5	0.0000	87		6	93
00340 Squaw Carpet Fire Accs PRD Admin	4	0.0000	72		5	77
00341 Rolland Cntry Estates PRD Admin	4	0.0000	70		5	75
00342 Shelly Lane PRD Admin	8	0.0001	152		11	163
00343 Millville Way PRD Admin	4	0.0000	72		5	77
00344 Diamond Ridge PRD Admin	4	0.0000	72		5	77
00345 Mountain Gate Meadows PRD Admin	4	0.0000	72		5	77
00347 Sierra Lighting	35	0.0003	665		46	711
00351 Timber Ridge PRD Admin	4	0.0000	77		5	82

**COUNTY OF SHASTA
AUDITOR-CONTROLLER**

Fiscal Year 14/15 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
00360 Equestrian Estates PRD Admin	5	0.0000	89		6	95
00361 Tract 1323 PRD	19	0.0002	359		25	384
00364 Sonora PRD	5	0.0000	94		7	101
00366 Ponder PRD	5	0.0000	94		7	101
00367 Shasta Meadows PRD	7	0.0001	135		9	144
00368 Old Stagecoach PRD	4	0.0000	72		5	77
00369 Inter Mountain PRD	9	0.0001	166		12	178
00370 Alpine PRD	8	0.0001	147		10	157
00371 Water Agency	113	0.0011	2,178		152	2,330
00372 Dusty PRD	8	0.0001	157		11	168
00373 AQMD	418	0.0042	8,048		561	8,610
00374 Castella Water	151	0.0015	2,916		203	3,119
00375 Sugarloaf Water	111	0.0011	2,142		149	2,292
00376 Buckshot Ln Em Fire PRD Admin	3	0.0000	48		3	52
00377 Jones Valley Water	328	0.0033	6,321		441	6,762
00378 Palo Cedro Sewer	254	0.0025	4,894		341	5,236
00380 Amesbury Village PRD Admin	3	0.0000	58		4	62
00381 Palo Cedro Oaks PRD Admin	4	0.0000	75		5	80
00382 Shasta Lake Ranchos R/M	10	0.0001	186		13	199
00383 Holiday Acres R/M	6	0.0001	113		8	121
00384 Alpine Meadows Sewer	108	0.0011	2,084		145	2,230
00385 Belmont Storm Drain	6	0.0001	113		8	121
00386 Street Lighting Admin.	39	0.0004	742		52	794
00387 Cottonwood Sewer	628	0.0063	12,104		844	12,948
00391 Fire Protection Admin.	2,628	0.0263	50,654		3,534	54,187
00393 Burney Storm Drain	16	0.0002	308		22	330
00394 Keswick Admin.	225	0.0023	4,337		303	4,640
00395 French Gulch Water	159	0.0016	3,072		214	3,287
00396 Cragview Water	187	0.0019	3,607		252	3,859
00397 Los Palos Dr Em Fire PRD Admin	3	0.0000	65		5	70
00398 Foxwood Estates PRD Admin	3	0.0000	65		5	70
00399 Rocky Ledge estates PRD Admin	5	0.0001	99		7	106
00401 Anderson Cemetery	385	0.0039	7,427		518	7,945
00402 Burney Cemetery	325	0.0033	6,260		437	6,697
00403 Cottonwood Cemetery	253	0.0025	4,880		340	5,220
00404 Fall River Mills Cemetery	200	0.0020	3,863		269	4,132
00405 Halcumb Cemetery	234	0.0023	4,509		315	4,823
00406 Manton Cemetery	41	0.0004	783		55	838
00407 Millville Cemetery	299	0.0030	5,766		402	6,169
00408 Pine Grove Cemetery	554	0.0056	10,680		745	11,425

COUNTY OF SHASTA
AUDITOR-CONTROLLER

Fiscal Year 14/15 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
00422 Centerville CSD	108	0.0011	2,082		145	2,227
00423 Clear Creek CSD	83	0.0008	1,605		112	1,717
00424 Fall River Mills CSD	81	0.0008	1,552		108	1,660
00428 Shasta CSD	78	0.0008	1,506		105	1,611
00429 Mountain Gate CSD	35	0.0004	682		48	730
00441 Anderson FPD	899	0.0090	17,330		1,209	18,539
00442 Buckeye FPD	39	0.0004	759		53	812
00443 Burney FPD	871	0.0087	16,783		1,171	17,954
00444 Castella FPD	337	0.0034	6,487		453	6,939
00445 Shasta Lake FPD	902	0.0090	17,388		1,213	18,601
00446 Cottonwood FPD	668	0.0067	12,877		898	13,776
00447 Fall River Mills FPD	421	0.0042	8,109		566	8,674
00449 Happy Valley FPD	786	0.0079	15,145		1,057	16,201
00450 McArthur FPD	264	0.0026	5,094		355	5,449
00452 Millville FPD	465	0.0047	8,966		626	9,592
00461 Pine Grove MAD	367	0.0037	7,082		494	7,576
00462 Shasta MAD	1,437	0.0144	27,709		1,933	29,642
00463 Burney MAD	360	0.0036	6,935		484	7,419
00481 Fall River Mills RCD	465	0.0047	8,964		625	9,589
00482 W. Shasta RCD	7	0.0001	133		9	142
00490 ACID	87	0.0009	1,677		117	1,794
00491 Bella Vista Water	109	0.0011	2,094		146	2,240
00492 Burney Water	15	0.0002	294		21	314
00497 Mayers Memorial Hospital	137	0.0014	2,631		184	2,815
00600 Cottonwood Crk Meadows PRD	4	0.0000	77		5	82
00601 CSA #3 Castella Loan Admin	9	0.0001	164		11	175
00602 Aegean Way PRD	4	0.0000	77		5	82
00603 Village Green PRD	4	0.0000	72		5	77
00604 Butterfield PRD	4	0.0000	72		5	77
00605 Honeybee Acres PRD	4	0.0000	72		5	77
00606 Silver Saddle PRD	4	0.0000	80		6	85
00607 Wisteria Estates PRD	4	0.0000	70		5	75
00608 Santa Barbara PRD	6	0.0001	123		9	132
00609 Stillwater Ranch PRD	4	0.0000	72		5	77
00610 Sterling Ranch PRD	4	0.0000	72		5	77
00611 Mt. Lassen Woods PRD	4	0.0000	70		5	75
00612 Waterleaf Estates PRD	4	0.0000	72		5	77
00613 Jennifer Dr EFER PRD	5	0.0000	89		6	95
00614 White Oak Manor PRD	3	0.0000	65		5	70
00615 Terri Lee Terrace EFER PRD	4	0.0000	72		5	77

**COUNTY OF SHASTA
AUDITOR-CONTROLLER**

Fiscal Year 14/15 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
00616 Westview Rd EFER PRD	4	0.0000	77		5	82
00617 Sleeping Bull Estates PRD	4	0.0000	70		5	75
00618 Garth Dr EFER PRD	3	0.0000	65		5	70
00619 Clover Road PRD	4	0.0000	82		6	88
00620 Nunes Ranch PRD	4	0.0000	72		5	77
00621 No. 2 Squaw Carpet PRD	3	0.0000	65		5	70
00622 No. 2 Crowley Crk Rnchts PRD	3	0.0000	65		5	70
00623 No. 2 Los Palos Dr EFER PRD	3	0.0000	65		5	70
00624 Scenic Oak PRD	3	0.0000	58		4	62
00625 No. 2 Butterfield Ln EFER PRD	3	0.0000	58		4	62
00626 No. 1 Skylark Lane EFER PRD	2	0.0000	39		3	41
00627 Lake Drive PRD Admin	2	0.0000	29		2	31
00628 No. 2 Skylark Lane EFER PRD	2	0.0000	29		2	31
00629 CSA #6 JV S/A Elk Trail WSAD	12	0.0001	227		16	242
00630 CSA #23 CV S/A Cragview WSAD	11	0.0001	202		14	217
00631 Laurel Glen Estates PRD Admin	2	0.0000	29		2	31
00835 Detention Fac Inmate Funds Adm	4	0.0000	72		5	77
00843 Prop 10 Children & Fam. 1st	94	0.0009	1,812		126	1,938
00851 IHSS Public Authority	221	0.0022	4,258		297	4,555
00862 Law Library	199	0.0020	3,841		268	4,109
00892 RTPA	72	0.0007	1,388		97	1,485
00928 SHASCOM	894	0.0090	17,224		1,202	18,426
00952 Courts	1,189	0.0119	22,921		1,599	24,520
03010 Schools	2,357	0.0236	45,434		3,170	48,604
Total	99,751	1.0000	1,922,939		120,241	2,043,180
Direct Bill						
			1,922,939		120,241	2,043,180
Less CSD's	(10,338)	(0.1036)	(199,297)			(199,297)
Total Operating	89,413	0.8964	1,723,642		120,241	1,843,883

Basis of Allocation : Transactions By Department

**COUNTY OF SHASTA
AUDITOR-CONTROLLER**

Fiscal Year 14/15 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
10200 CAO	182	0.0034	1,816			1,816
11000 Auditor - Controller	659	0.0122	6,576			6,576
11100 TTC	403	0.0075	4,021			4,021
11300 Purchasing	34	0.0006	339			339
12000 County Counsel	282	0.0052	2,814			2,814
13000 Personnel	303	0.0056	3,024			3,024
10100 Board of Supervisors	130	0.0024	1,297		94	1,391
10300 Clerk of the Board	78	0.0014	778		56	835
11200 Assessor	999	0.0185	9,969		722	10,691
14000 Elections	466	0.0086	4,650		337	4,987
17500 CSA Administration	256	0.0047	2,555		185	2,740
20700 Public Defender	742	0.0138	7,404		536	7,941
22100 County Clerk	52	0.0010	519		38	556
22700 District Attorney	1622	0.0301	16,186		1,172	17,358
22800 DCSS	2086	0.0387	20,816		1,508	22,323
23500 Sheriff	3198	0.0593	31,912		2,312	34,224
23600 Boating Safety	198	0.0037	1,976		143	2,119
23700 Sheriff Civil Unit	132	0.0024	1,317		95	1,413
24600 Detention Annex	161	0.0030	1,607		116	1,723
25600 Victim Witness	264	0.0049	2,634		191	2,825
26000 Jail	2247	0.0417	22,422		1,624	24,046
26100 Burney Substation	249	0.0046	2,485		180	2,665
26200 Juvenile Rehab Facility	1049	0.0195	10,468		758	11,226
26300 Probation	2218	0.0412	22,133		1,603	23,736
28000 Agriculture Commissioner	350	0.0065	3,493		253	3,746
28200 Building	375	0.0070	3,742		271	4,013
28600 Planning	243	0.0045	2,425		176	2,600
28700 Coroner	154	0.0029	1,537		111	1,648
29000 Recorder	205	0.0038	2,046		148	2,194
29700 Animal Control	104	0.0019	1,038		75	1,113
30100 Roads	2529	0.0469	25,236		1,828	27,064

**COUNTY OF SHASTA
AUDITOR-CONTROLLER**

Fiscal Year 14/15 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
40200 Environmental Health	394	0.0073	3,932		285	4,216
40400 Mental Health Services Act	1449	0.0269	14,459		1,047	15,507
41000 Mental Health	2320	0.0430	23,151		1,677	24,828
41100 Public Health	3342	0.0620	33,349		2,416	35,765
41700 Child Services	421	0.0078	4,201		304	4,505
42200 Alcohol & Drug	358	0.0066	3,572		259	3,831
42500 Perinatal	193	0.0036	1,926		140	2,065
50100 Social Services Administration	11496	0.2133	114,716		8,309	123,025
50200 Health and Human Services Agency	2228	0.0413	22,233		1,610	23,843
53000 Opportunity Center	5662	0.1051	56,500		4,093	60,592
54300 Housing	160	0.0030	1,597		116	1,712
57000 Veterans' Services	216	0.0040	2,155		156	2,312
59000 Community Action Agency	52	0.0010	519		38	556
59200 HSG Home IPP Admin	26	0.0005	259		19	278
59600 Housing Rehabilitation	26	0.0005	259		19	278
62000 Agriculture Extension Service	52	0.0010	519		38	556
62100 Farm Advisor	26	0.0005	259		19	278
94000 Fleet Management	154	0.0029	1,537		111	1,648
95000 Risk Management	234	0.0043	2,335		169	2,504
92500 Information Systems	1134	0.0210	11,316		820	12,136
95500 Facilities Management	907	0.0168	9,051		656	9,706
00373 AQMD	163	0.0030	1,627		118	1,744
00391 Fire Protection Admin.	823	0.0153	8,213		595	8,807
00851 IHSS Public Authority	90	0.0017	898		65	963
Total	53,896	1.0000	537,814		37,610	575,424
Direct Bill						
			537,814		37,610	575,424
Less CSD's	(1,863)	(0.0346)	(18,590)			(18,590)
Total Operating	52,033	0.9654	519,224		37,610	556,834

Basis of Allocation: Computed Number of Payroll Checks by Department

**COUNTY OF SHASTA
AUDITOR-CONTROLLER**

Fiscal Year 14/15 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
10200 CAO	87	0.0045	140			140
11100 TTC	5,673	0.2974	9,159			9,159
11200 Assessor	85	0.0045	138		16	154
14000 Elections	519	0.0272	837		98	935
17500 CSA Administration	27	0.0014	43		5	48
22100 County Clerk	49	0.0026	79		9	88
22800 DCSS	205	0.0108	331		39	370
23500 Sheriff	1,439	0.0754	2,323		271	2,595
23600 Boating Safety	147	0.0077	237		28	264
25600 Victim Witness	304	0.0159	490		57	547
26300 Probation	590	0.0309	952		111	1,064
28000 Agriculture Commissioner	178	0.0094	288		34	322
29000 Recorder	52	0.0027	84		10	94
40200 Environmental Health	203	0.0107	328		38	367
41000 Mental Health	1,223	0.0641	1,975		231	2,206
41100 Public Health	1,025	0.0537	1,654		193	1,847
42200 Alcohol & Drug	227	0.0119	366		43	409
50100 Social Services Administration	6,474	0.3394	10,452		1,221	11,674
50200 Health and Human Services Agency	64	0.0034	104		12	116
53000 Opportunity Center	56	0.0029	90		11	101
62000 Agriculture Extension Service	272	0.0143	440		51	491
94000 Fleet Management	33	0.0017	54		6	60
95500 Facilities Management	33	0.0017	54		6	60
00851 IHSS Public Authority	112	0.0059	181		21	202
Total	19,078	1.0000	30,799		2,513	33,312
Direct Bill			30,799		2,513	33,312
Less CSD's	(5,760)	-0.3019	(9,299)			(9,299)
Total Operating	13,318	0.6981	21,501		2,513	24,013

Basis of Allocation: Actual Salaries & Benefits Expense by Project

**COUNTY OF SHASTA
AUDITOR-CONTROLLER**

Fiscal Year 14/15 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
10200 CAO	9,413,569	0.0225	1,945			1,945
11000 Auditor - Controller	3,692,533	0.0088	763			763
11100 TTC	1,867,450	0.0045	386			386
11300 Purchasing	175,837	0.0004	36			36
12000 County Counsel	1,887,822	0.0045	390			390
13000 Personnel	1,624,521	0.0039	336			336
10100 Board of Supervisors	608,571	0.0015	126		11	136
10300 Clerk of the Board	413,954	0.0010	86		7	93
11200 Assessor	4,693,791	0.0112	970		82	1,052
14000 Elections	1,699,566	0.0041	351		30	381
15900 Inter Mountain Fair	26,758	0.0001	6		0	6
16600 Land, Buildings & Improvements	4,328,970	0.0104	895		76	971
16902 Capital Proj Juvenile Hall	45,000	0.0001	9		1	10
16903 Capital Proj Adult Rehab Center	2,000,000	0.0048	413		35	448
17200 Surveyor	21,080	0.0001	4		0	5
17500 CSA Administration	807,271	0.0019	167		14	181
20110 Trial Courts	3,432,203	0.0082	709		60	770
20300 Conflict Public Defender	2,690,913	0.0064	556		47	603
20700 Public Defender	3,768,205	0.0090	779		66	845
20800 Grand Jury	89,810	0.0002	19		2	20
22100 County Clerk	358,516	0.0009	74		6	80
22700 District Attorney	7,998,915	0.0191	1,653		140	1,793
22800 DCSS	8,292,640	0.0198	1,714		146	1,859
23500 Sheriff	18,845,382	0.0451	3,894		331	4,225
23600 Boating Safety	873,218	0.0021	180		15	196
23700 Sheriff Civil Unit	537,253	0.0013	111		9	120
24600 Detention Annex	768,119	0.0018	159		13	172
25600 Victim Witness	958,538	0.0023	198		17	215
26000 Jail	14,883,072	0.0356	3,076		261	3,337
26100 Burney Substation	1,933,956	0.0046	400		34	434
26200 Juvenile Rehab Facility	4,958,835	0.0119	1,025		87	1,112
26300 Probation	16,178,911	0.0387	3,343		284	3,627

COUNTY OF SHASTA
AUDITOR-CONTROLLER

Fiscal Year 14/15 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
28000 Agriculture Commissioner	1,610,712	0.0039	333		28	361
28200 Building	2,149,400	0.0051	444		38	482
28500 Knighton Rd Beetle Mitigation	191,214	0.0005	40		3	43
28600 Planning	1,888,158	0.0045	390		33	423
28700 Coroner	1,311,388	0.0031	271		23	294
28800 Dispatch	1,290,323	0.0031	267		23	289
29000 Recorder	1,299,990	0.0031	269		23	291
29200 Public Guardian	654,751	0.0016	135		11	147
29400 Wildlife	623	0.0000	0		0	0
29700 Animal Control	703,412	0.0017	145		12	158
29900 Public Administration	150,771	0.0004	31		3	34
30100 Roads	23,314,452	0.0558	4,818		409	5,227
40200 Environmental Health	2,282,138	0.0055	472		40	512
40400 Mental Health Services Act	11,354,005	0.0272	2,346		199	2,546
41000 Mental Health	25,224,815	0.0603	5,213		443	5,656
41100 Public Health	17,864,729	0.0427	3,692		314	4,005
41200 Health Care	300,480	0.0007	62		5	67
41700 Child Services	2,493,318	0.0060	515		44	559
42200 Alcohol & Drug	3,341,601	0.0080	691		59	749
42500 Perinatal	948,620	0.0023	196		17	213
50100 Social Services Administration	110,123,455	0.2635	22,757		1,933	24,691
50200 Health and Human Services Agency	9,063,361	0.0217	1,873		159	2,032
53000 Opportunity Center	6,212,055	0.0149	1,284		109	1,393
54200 County Indigents	2,012,844	0.0048	416		35	451
54300 Housing	1,111,852	0.0027	230		20	249
57000 Veterans' Services	473,163	0.0011	98		8	106
59000 Community Action Agency	608,412	0.0015	126		11	136
59200 HSG Home IPP Admin	500,490	0.0012	103		9	112
59600 Housing Rehabilitation	12,745	0.0000	3		0	3
61100 Library	1,447,508	0.0035	299		25	325
62000 Agriculture Extension Service	202,350	0.0005	42		4	45
62100 Farm Advisor	58,230	0.0001	12		1	13
70100 Recreation & Parks	40,837	0.0001	8		1	9

COUNTY OF SHASTA
AUDITOR-CONTROLLER

Fiscal Year 14/15 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
71000 Veterans' Hall	139,974	0.0003	29		2	31
00200 Fall River Mills Airport	253,469	0.0006	52		4	57
94000 Fleet Management	4,156,322	0.0099	859		73	932
95000 Risk Management	20,386,680	0.0488	4,213		358	4,571
92500 Information Systems	7,028,558	0.0168	1,452		123	1,576
95500 Facilities Management	4,253,807	0.0102	879		75	954
00207 Solid Waste	7,970,529	0.0191	1,647		140	1,787
00210 Shasta County Transit	432,297	0.0010	89		8	97
00300 Amber Lane PRD	8,044	0.0000	2		0	2
00301 Burney Meadows Storm Drain	606	0.0000	0		0	0
00302 Amber Ridge PRD	16,150	0.0000	3		0	4
00303 Marianas PRD	13,255	0.0000	3		0	3
00304 Coloma PRD	11,184	0.0000	2		0	3
00305 Vedder Road PRD	1,318	0.0000	0		0	0
00306 River Hill Estates PRD	40,501	0.0001	8		1	9
00307 Craig Lane PRD	15,312	0.0000	3		0	3
00308 E. Stillwater Way PRD	11,077	0.0000	2		0	2
00309 Fullerton Way PRD	4,990	0.0000	1		0	1
00310 Deer Flat Road	1,464	0.0000	0		0	0
00311 Skyway PRD	6,260	0.0000	1		0	1
00312 Mule Mt. PRD	5,252	0.0000	1		0	1
00313 Fore Way PRD	10,250	0.0000	2		0	2
00314 Blacks PRD	9,316	0.0000	2		0	2
00315 Logan PRD	19,581	0.0000	4		0	4
00316 Valparaiso PRD	10,327	0.0000	2		0	2
00317 Lakehead Lighting	1,429	0.0000	0		0	0
00318 Lark Court PRD	12,244	0.0000	3		0	3
00319 Manor Crest PRD	12,115	0.0000	3		0	3
00320 Santa Barbara Estates PRD	45,307	0.0001	9		1	10
00321 Victoria Highlands Estates PRD	39,390	0.0001	8		1	9
00322 Country Fields Estates PRD	7,508	0.0000	2		0	2
00324 China Gulch PRD	10,362	0.0000	2		0	2
00325 Manton Heights PRD	57,655	0.0001	12		1	13

COUNTY OF SHASTA
AUDITOR-CONTROLLER

Fiscal Year 14/15 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
00326 Manzanillo Orchard PRD	33,470	0.0001	7		1	8
00327 Lavern Lane PRD	79,629	0.0002	16		1	18
00328 Canto Del Lupine PRD Admin	44,326	0.0001	9		1	10
00329 Crowley Crk Ranchettes PRD Adm	20,326	0.0000	4		0	5
00330 Jordan Manor PRD Admin	23,940	0.0001	5		0	5
00331 Ritts Mill Road Admin	1,163	0.0000	0		0	0
00332 Rother Lighting	31,255	0.0001	6		1	7
00333 Robledo Road PRD Admin	30,192	0.0001	6		1	7
00334 Santa Barbara #2 PRD Admin	40,296	0.0001	8		1	9
00335 N Chaparral Dr PRD Admin	29,167	0.0001	6		1	7
00337 Woggon Lane PRD Admin	20,349	0.0000	4		0	5
00338 Aiden Park PRD Admin	20,250	0.0000	4		0	5
00339 L&R Estates PRD Admin	45,499	0.0001	9		1	10
00340 Squaw Carpet Fire Accs PRD Admin	3,249	0.0000	1		0	1
00341 Rolland Cntry Estates PRD Admin	25,285	0.0001	5		0	6
00342 Shelly Lane PRD Admin	39,552	0.0001	8		1	9
00343 Millville Way PRD Admin	11,116	0.0000	2		0	2
00344 Diamond Ridge PRD Admin	18,278	0.0000	4		0	4
00345 Mountain Gate Meadows PRD Admin	27,296	0.0001	6		0	6
00347 Sierra Lighting	7,009	0.0000	1		0	2
00351 Timber Ridge PRD Admin	23,271	0.0001	5		0	5
00360 Equestrian Estates PRD Admin	8,257	0.0000	2		0	2
00361 Tract 1323 PRD	3,549	0.0000	1		0	1
00364 Sonora PRD	40,826	0.0001	8		1	9
00366 Ponder PRD	993	0.0000	0		0	0
00367 Shasta Meadows PRD	23,525	0.0001	5		0	5
00368 Old Stagecoach PRD	7,102	0.0000	1		0	2
00369 Inter Mountain PRD	21,450	0.0001	4		0	5
00370 Alpine PRD	23,999	0.0001	5		0	5
00371 Water Agency	394,128	0.0009	81		7	88
00372 Dusty PRD	33,636	0.0001	7		1	8
00373 AQMD	2,898,019	0.0069	599		51	650
00374 Castella Water	92,666	0.0002	19		2	21

COUNTY OF SHASTA
AUDITOR-CONTROLLER

Fiscal Year 14/15 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
00375 Sugarloaf Water	56,353	0.0001	12		1	13
00376 Buckshot Ln Em Fire PRD Admin	87	0.0000	0		0	0
00377 Jones Valley Water	861,953	0.0021	178		15	193
00378 Palo Cedro Sewer	506,473	0.0012	105		9	114
00380 Amesbury Village PRD Admin	5,212	0.0000	1		0	1
00381 Palo Cedro Oaks PRD Admin	40,366	0.0001	8		1	9
00382 Shasta Lake Ranchos R/M	21,966	0.0001	5		0	5
00383 Holiday Acres R/M	37,515	0.0001	8		1	8
00384 Alpine Meadows Sewer	51,171	0.0001	11		1	11
00385 Belmont Storm Drain	15,155	0.0000	3		0	3
00386 Street Lighting Admin.	115,840	0.0003	24		2	26
00387 Cottonwood Sewer	936,143	0.0022	193		16	210
00391 Fire Protection Admin.	6,512,368	0.0156	1,346		114	1,460
00393 Burney Storm Drain	31,105	0.0001	6		1	7
00394 Keswick Admin.	943,576	0.0023	195		17	212
00395 French Gulch Water	138,995	0.0003	29		2	31
00396 Cragview Water	114,269	0.0003	24		2	26
00397 Los Palos Dr Em Fire PRD Admin	8,223	0.0000	2		0	2
00398 Foxwood Estates PRD Admin	30,483	0.0001	6		1	7
00399 Rocky Ledge estates PRD Admin	88,518	0.0002	18		2	20
00401 Anderson Cemetery	218,055	0.0005	45		4	49
00402 Burney Cemetery	120,243	0.0003	25		2	27
00403 Cottonwood Cemetery	117,805	0.0003	24		2	26
00404 Fall River Mills Cemetery	18,946	0.0000	4		0	4
00405 Halcumb Cemetery	60,736	0.0001	13		1	14
00407 Millville Cemetery	111,270	0.0003	23		2	25
00408 Pine Grove Cemetery	137,290	0.0003	28		2	31
00441 Anderson FPD	1,864,073	0.0045	385		33	418
00442 Buckeye FPD	106,334	0.0003	22		2	24
00443 Burney FPD	647,774	0.0015	134		11	145
00444 Castella FPD	206,589	0.0005	43		4	46
00445 Shasta Lake FPD	1,735,184	0.0042	359		30	389
00446 Cottonwood FPD	656,402	0.0016	136		12	147

COUNTY OF SHASTA
AUDITOR-CONTROLLER

Fiscal Year 14/15 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
00447 Fall River Mills FPD	135,545	0.0003	28		2	30
00449 Happy Valley FPD	507,936	0.0012	105		9	114
00450 McArthur FPD	94,229	0.0002	19		2	21
00452 Millville FPD	93,800	0.0002	19		2	21
00461 Pine Grove MAD	88,219	0.0002	18		2	20
00463 Burney MAD	168,785	0.0004	35		3	38
00600 Cottonwood Crk Meadows PRD	20,275	0.0000	4		0	5
00601 CSA #3 Castella Loan Admin	11,900	0.0000	2		0	3
00602 Aegean Way PRD	10,271	0.0000	2		0	2
00603 Village Green PRD	14,256	0.0000	3		0	3
00604 Butterfield PRD	10,296	0.0000	2		0	2
00605 Honeybee Acres PRD	10,257	0.0000	2		0	2
00606 Silver Saddle PRD	15,286	0.0000	3		0	3
00607 Wisteria Estates PRD	50,384	0.0001	10		1	11
00608 Santa Barbara PRD	30,306	0.0001	6		1	7
00609 Stillwater Ranch PRD	15,315	0.0000	3		0	3
00610 Sterling Ranch PRD	20,248	0.0000	4		0	5
00611 Mt. Lassen Woods PRD	85,449	0.0002	18		2	19
00612 Waterleaf Estates PRD	21,031	0.0001	4		0	5
00613 Jennifer Dr EFER PRD	7,344	0.0000	2		0	2
00614 White Oak Manor PRD	15,266	0.0000	3		0	3
00615 Terri Lee Terrace EFER PRD	3,266	0.0000	1		0	1
00616 Westview Rd EFER PRD	3,506	0.0000	1		0	1
00617 Sleeping Bull Estates PRD	27,697	0.0001	6		0	6
00618 Garth Dr EFER PRD	3,325	0.0000	1		0	1
00619 Clover Road PRD	7,389	0.0000	2		0	2
00620 Nunes Ranch PRD	10,365	0.0000	2		0	2
00621 No. 2 Squaw Carpet PRD	1,198	0.0000	0		0	0
00622 No. 2 Crowley Crk Rnchts PRD	1,201	0.0000	0		0	0
00623 No. 2 Los Palos Dr EFER PRD	3,182	0.0000	1		0	1
00624 Scenic Oak PRD	4,138	0.0000	1		0	1
00625 No. 2 Butterfield Ln EFER PRD	1,135	0.0000	0		0	0
00626 No. 1 Skylark Lane EFER PRD	193	0.0000	0		0	0

COUNTY OF SHASTA
AUDITOR-CONTROLLER

Fiscal Year 14/15 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
00629 CSA #6 JV S/A Elk Trail WSAD	268,199	0.0006	55		5	60
00630 CSA #23 CV S/A Cragview WSAD	14,727	0.0000	3		0	3
00851 IHSS Public Authority	469,750	0.0011	97		8	105
Total	417,995,123	1.0000	86,380		7,010	93,391
Direct Bill			86,380		7,010	93,391
Less CSD's	(18,661,732)	(0.0446)	(3,857)			(3,857)
Total Operating	399,333,391	0.9554	82,524		7,010	89,534

Basis of Allocation: Budgeted FY 14/15 Expenses by Department

**COUNTY OF SHASTA
AUDITOR-CONTROLLER**

Fiscal Year 14/15 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
10200 CAO	3,350,640	0.3092	9,176			9,176
11000 Auditor - Controller	2,741,234	0.2530	7,507			7,507
11100 TTC	1,662,279	0.1534	4,552			4,552
11300 Purchasing	148,077	0.0137	406			406
12000 County Counsel	1,717,047	0.1585	4,702			4,702
13000 Personnel	1,216,415	0.1123	3,331			3,331
Total	10,835,692	1.0000	29,675			29,675
Direct Bill						
			29,675			29,675
Less CSD's	(10,835,692)	(1.0000)	(29,675)			(29,675)
Total Operating						

Basis of Allocation: Actual FY 14/15 Total Expenses by Department

COUNTY OF SHASTA
AUDITOR-CONTROLLER

Fiscal Year 14/15 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
10200 CAO	18	0.0219	359			359
11100 TTC	2	0.0024	40			40
11300 Purchasing	44	0.0535	877			877
14000 Elections	21	0.0255	419		37	456
15900 Inter Mountain Fair	12	0.0146	239		21	261
16600 Land, Buildings & Improvements	163	0.1981	3,250		289	3,539
16902 Capital Proj Juvenile Hall	1	0.0012	20		2	22
16903 Capital Proj Adult Rehab Center	36	0.0437	718		64	782
20700 Public Defender	4	0.0049	80		7	87
22700 District Attorney	4	0.0049	80		7	87
22800 DCSS	2	0.0024	40		4	43
23500 Sheriff	7	0.0085	140		12	152
23700 Sheriff Civil Unit	1	0.0012	20		2	22
26100 Burney Substation	2	0.0024	40		4	43
26200 Juvenile Rehab Facility	5	0.0061	100		9	109
26300 Probation	8	0.0097	160		14	174
29000 Recorder	1	0.0012	20		2	22
29700 Animal Control	1	0.0012	20		2	22
30100 Roads	249	0.3026	4,965		441	5,407
40400 Mental Health Services Act	9	0.0109	179		16	195
41000 Mental Health	3	0.0036	60		5	65
41100 Public Health	15	0.0182	299		27	326
41700 Child Services	1	0.0012	20		2	22
42200 Alcohol & Drug	4	0.0049	80		7	87
50100 Social Services Administration	24	0.0292	479		43	521
50200 Health and Human Services Agency	9	0.0109	179		16	195
53000 Opportunity Center	18	0.0219	359		32	391
62000 Agriculture Extension Service	1	0.0012	20		2	22
00200 Fall River Mills Airport	4	0.0049	80		7	87
94000 Fleet Management	60	0.0729	1,196		106	1,303
92500 Information Systems	31	0.0377	618		55	673
95500 Facilities Management	6	0.0073	120		11	130
00207 Solid Waste	3	0.0036	60		5	65
00373 AQMD	2	0.0024	40		4	43
00391 Fire Protection Admin.	26	0.0316	518		46	565
00394 Keswick Admin.	25	0.0304	499		44	543
00851 IHSS Public Authority	1	0.0012	20		2	22
Total	823	1.0000	16,411		1,346	17,757
Direct Bill			16,411		1,346	17,757
Less CSD's	(64)	(0.0778)	(1,276)			(1,276)
Total Operating	759	0.9222	15,135		1,346	16,481

Basis of Allocation : Capital Asset Transactions by Department

**COUNTY OF SHASTA
AUDITOR-CONTROLLER**

Fiscal Year 14/15 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
10200 CAO	7.27	0.0025	14			14
11100 TTC	352.09	0.1225	701			701
12000 County Counsel	341.15	0.1187	680			680
20700 Public Defender	266.70	0.0928	531		58	589
22700 District Attorney	324.12	0.1128	646		70	716
22800 DCSS	25.55	0.0089	51		6	56
23500 Sheriff	384.03	0.1337	765		83	848
26300 Probation	192.36	0.0669	383		42	425
28000 Agriculture Commissioner	25.49	0.0089	51		6	56
40200 Environmental Health	50.95	0.0177	101		11	112
41000 Mental Health	76.72	0.0267	153		17	169
41100 Public Health	127.67	0.0444	254		28	282
50100 Social Services Administration	127.67	0.0444	254		28	282
50200 Health and Human Services Agency	86.64	0.0302	173		19	191
62000 Agriculture Extension Service	169.67	0.0591	338		37	375
95000 Risk Management	315.23	0.1097	628		68	696
Total	2,873.31	1.0000	5,724		469	6,193
Direct Bill	-					
			5,724		469	6,193
Less CSD's	(700.51)	-0.2438	(1,395)			(1,395)
Total Operating	2,172.80	0.7562	4,328		469	4,798

Basis of Allocation: Actual Salaries & Benefits Expense by Project

COUNTY OF SHASTA
AUDITOR-CONTROLLER

Fiscal Year 14/15 Actual	Total	Claims & Accounting	Payroll	Individual Services	Budget Assistance	Cost Plan	Property Management	Reimbursed Audits
10200 CAO	27,589	14,138	1,816	140	1,945	9,176	359	14
11000 Auditor - Controller	151,793	136,946	6,576		763	7,507		
11100 TTC	44,412	25,552	4,021	9,159	386	4,552	40	701
11300 Purchasing	2,876	1,217	339		36	406	877	
12000 County Counsel	13,524	4,938	2,814		390	4,702		680
13000 Personnel	23,197	16,506	3,024		336	3,331		
10100 Board of Supervisors	5,794	4,266	1,391		136			
10300 Clerk of the Board	4,879	3,952	835		93			
11200 Assessor	19,252	7,354	10,691	154	1,052			
14000 Elections	26,433	19,674	4,987	935	381		456	
15900 Inter Mountain Fair	535	268			6		261	
16600 Land, Buildings & Improvements	7,163	2,653			971		3,539	
16902 Capital Proj Juvenile Hall	287	255			10		22	
16903 Capital Proj Adult Rehab Center	1,826	596			448		782	
17200 Surveyor	175	170			5			
17500 CSA Administration	6,181	3,212	2,740	48	181			
20110 Trial Courts	12,349	11,579			770			
20300 Conflict Public Defender	28,845	28,242			603			
20700 Public Defender	20,296	10,834	7,941		845		87	589
20800 Grand Jury	10,571	10,551			20			
22100 County Clerk	11,797	11,072	556	88	80			
22700 District Attorney	61,935	41,982	17,358		1,793		87	716
22800 DCSS	52,959	28,307	22,323	370	1,859		43	56
23500 Sheriff	148,454	106,410	34,224	2,595	4,225		152	848
23600 Boating Safety	9,688	7,109	2,119	264	196			
23700 Sheriff Civil Unit	4,862	3,307	1,413		120		22	
24600 Detention Annex	7,069	5,174	1,723		172			
25600 Victim Witness	8,207	4,619	2,825	547	215			
26000 Jail	91,307	63,924	24,046		3,337			
26100 Burney Substation	7,890	4,748	2,665		434		43	
26200 Juvenile Rehab Facility	24,443	11,997	11,226		1,112		109	
26300 Probation	93,323	64,297	23,736	1,064	3,627		174	425
28000 Agriculture Commissioner	13,527	9,043	3,746	322	361			56
28200 Building	19,178	14,683	4,013		482			
28500 Knighton Rd Beetle Mitigation	56	13			43			
28600 Planning	12,508	9,484	2,600		423			
28700 Coroner	13,818	11,876	1,648		294			
28800 Dispatch	521	232			289			
29000 Recorder	16,229	13,629	2,194	94	291		22	
29200 Public Guardian	2,650	2,503			147			

Fiscal Year 14/15 Actual	Total	Claims & Accounting	Payroll	Individual Services	Budget Assistance	Cost Plan	Property Management	Reimbursed Audits
29400 Wildlife	436	436			0			
29700 Animal Control	4,290	2,998	1,113		158		22	
29900 Public Administration	4,024	3,990			34			
30100 Roads	173,243	135,544	27,064		5,227		5,407	
40200 Environmental Health	24,641	19,434	4,216	367	512			112
40400 Mental Health Services Act	51,323	33,075	15,507		2,546		195	
41000 Mental Health	95,803	62,880	24,828	2,206	5,656		65	169
41100 Public Health	153,242	111,017	35,765	1,847	4,005		326	282
41200 Health Care	1,184	1,116			67			
41700 Child Services	23,726	18,640	4,505		559		22	
42200 Alcohol & Drug	16,171	11,095	3,831	409	749		87	
42500 Perinatal	10,058	7,780	2,065		213			
50100 Social Services Administration	316,117	155,924	123,025	11,674	24,691		521	282
50200 Health and Human Services Agency	48,879	22,501	23,843	116	2,032		195	191
53000 Opportunity Center	102,525	40,048	60,592	101	1,393		391	
54200 County Indigents	1,758	1,307			451			
54300 Housing	36,035	34,073	1,712		249			
57000 Veterans' Services	6,235	3,818	2,312		106			
59000 Community Action Agency	7,230	6,537	556		136			
59200 HSG Home IPP Admin	10,931	10,541	278		112			
59600 Housing Rehabilitation	374	93	278		3			
61100 Library	884	559			325			
62000 Agriculture Extension Service	5,634	4,145	556	491	45		22	375
62100 Farm Advisor	902	611	278		13			
70100 Recreation & Parks	347	338			9			
71000 Veterans' Hall	1,826	1,794			31			
00200 Fall River Mills Airport	3,067	2,923			57		87	
94000 Fleet Management	57,517	53,574	1,648	60	932		1,303	
95000 Risk Management	27,625	19,854	2,504		4,571			696
92500 Information Systems	34,870	20,486	12,136		1,576		673	
95500 Facilities Management	85,183	74,333	9,706	60	954		130	
00207 Solid Waste	6,459	4,607			1,787		65	
00210 Shasta County Transit	1,260	1,163			97			
00300 Amber Lane PRD	120	119			2			
00301 Burney Meadows Storm Drain	52	52			0			
00302 Amber Ridge PRD	91	88			4			
00303 Marianas PRD	78	75			3			
00304 Coloma PRD	142	139			3			
00305 Vedder Road PRD	91	90			0			
00306 River Hill Estates PRD	79	70			9			
00307 Craig Lane PRD	99	95			3			

Fiscal Year 14/15 Actual	Total	Claims & Accounting	Payroll	Individual Services	Budget Assistance	Cost Plan	Property Management	Reimbursed Audits
00308 E. Stillwater Way PRD	108	106			2			
00309 Fullerton Way PRD	97	95			1			
00310 Deer Flat Road	80	80			0			
00311 Skyway PRD	79	77			1			
00312 Mule Mt. PRD	79	77			1			
00313 Fore Way PRD	80	77			2			
00314 Blacks PRD	72	70			2			
00315 Logan PRD	82	77			4			
00316 Valparaiso PRD	77	75			2			
00317 Lakehead Lighting	614	614			0			
00318 Lark Court PRD	147	144			3			
00319 Manor Crest PRD	90	88			3			
00320 Santa Barbara Estates PRD	87	77			10			
00321 Victoria Highlands Estates PRD	153	144			9			
00322 Country Fields Estates PRD	84	82			2			
00324 China Gulch PRD	93	90			2			
00325 Manton Heights PRD	114	101			13			
00326 Manzanillo Orchard PRD	147	139			8			
00327 Lavern Lane PRD	201	183			18			
00328 Canto Del Lupine PRD Admin	80	70			10			
00329 Crowley Crk Ranchettes PRD Adm	100	95			5			
00330 Jordan Manor PRD Admin	96	90			5			
00331 Ritts Mill Road Admin	78	77			0			
00332 Rother Lighting	662	655			7			
00333 Robledo Road PRD Admin	113	106			7			
00334 Santa Barbara #2 PRD Admin	99	90			9			
00335 N Chaparral Dr PRD Admin	94	88			7			
00337 Woggon Lane PRD Admin	113	108			5			
00338 Aiden Park PRD Admin	82	77			5			
00339 L&R Estates PRD Admin	103	93			10			
00340 Squaw Carpet Fire Accs PRD Admin	78	77			1			
00341 Rolland Cntry Estates PRD Admin	81	75			6			
00342 Shelly Lane PRD Admin	171	163			9			
00343 Millville Way PRD Admin	80	77			2			
00344 Diamond Ridge PRD Admin	81	77			4			
00345 Mountain Gate Meadows PRD Admin	83	77			6			
00347 Sierra Lighting	713	711			2			
00351 Timber Ridge PRD Admin	88	82			5			
00360 Equestrian Estates PRD Admin	97	95			2			
00361 Tract 1323 PRD	385	384			1			
00364 Sonora PRD	110	101			9			

Fiscal Year 14/15 Actual	Total	Claims & Accounting	Payroll	Individual Services	Budget Assistance	Cost Plan	Property Management	Reimbursed Audits
00366 Ponder PRD	101	101			0			
00367 Shasta Meadows PRD	150	144			5			
00368 Old Stagecoach PRD	79	77			2			
00369 Inter Mountain PRD	183	178			5			
00370 Alpine PRD	163	157			5			
00371 Water Agency	2,419	2,330			88			
00372 Dusty PRD	175	168			8			
00373 AQMD	11,047	8,610	1,744		650		43	
00374 Castella Water	3,140	3,119			21			
00375 Sugarloaf Water	2,304	2,292			13			
00376 Buckshot Ln Em Fire PRD Admin	52	52			0			
00377 Jones Valley Water	6,955	6,762			193			
00378 Palo Cedro Sewer	5,349	5,236			114			
00380 Amesbury Village PRD Admin	63	62			1			
00381 Palo Cedro Oaks PRD Admin	89	80			9			
00382 Shasta Lake Ranchos R/M	204	199			5			
00383 Holiday Acres R/M	130	121			8			
00384 Alpine Meadows Sewer	2,241	2,230			11			
00385 Belmont Storm Drain	125	121			3			
00386 Street Lighting Admin.	820	794			26			
00387 Cottonwood Sewer	13,158	12,948			210			
00391 Fire Protection Admin.	65,019	54,187	8,807		1,460		565	
00393 Burney Storm Drain	337	330			7			
00394 Keswick Admin.	5,394	4,640			212		543	
00395 French Gulch Water	3,318	3,287			31			
00396 Cragview Water	3,885	3,859			26			
00397 Los Palos Dr Em Fire PRD Admin	72	70			2			
00398 Foxwood Estates PRD Admin	77	70			7			
00399 Rocky Ledge estates PRD Admin	126	106			20			
00401 Anderson Cemetery	7,994	7,945			49			
00402 Burney Cemetery	6,724	6,697			27			
00403 Cottonwood Cemetery	5,247	5,220			26			
00404 Fall River Mills Cemetery	4,137	4,132			4			
00405 Halcumb Cemetery	4,837	4,823			14			
00406 Manton Cemetery	838	838						
00407 Millville Cemetery	6,194	6,169			25			
00408 Pine Grove Cemetery	11,455	11,425			31			

Fiscal Year 14/15 Actual	Total	Claims & Accounting	Payroll	Individual Services	Budget Assistance	Cost Plan	Property Management	Reimbursed Audits
00422 Centerville CSD	2,227	2,227						
00423 Clear Creek CSD	1,717	1,717						
00424 Fall River Mills CSD	1,660	1,660						
00428 Shasta CSD	1,611	1,611						
00429 Mountain Gate CSD	730	730						
00441 Anderson FPD	18,957	18,539			418			
00442 Buckeye FPD	836	812			24			
00443 Burney FPD	18,100	17,954			145			
00444 Castella FPD	6,986	6,939			46			
00445 Shasta Lake FPD	18,990	18,601			389			
00446 Cottonwood FPD	13,923	13,776			147			
00447 Fall River Mills FPD	8,705	8,674			30			
00449 Happy Valley FPD	16,315	16,201			114			
00450 McArthur FPD	5,471	5,449			21			
00452 Millville FPD	9,613	9,592			21			
00461 Pine Grove MAD	7,596	7,576			20			
00462 Shasta MAD	29,642	29,642						
00463 Burney MAD	7,457	7,419			38			
00481 Fall River Mills RCD	9,589	9,589						
00482 W. Shasta RCD	142	142						
00490 ACID	1,794	1,794						
00491 Bella Vista Water	2,240	2,240						
00492 Burney Water	314	314						
00497 Mayers Memorial Hospital	2,815	2,815						
00600 Cottonwood Crk Meadows PRD	87	82			5			
00601 CSA #3 Castella Loan Admin	178	175			3			
00602 Aegean Way PRD	85	82			2			
00603 Village Green PRD	81	77			3			
00604 Butterfield PRD	80	77			2			
00605 Honeybee Acres PRD	80	77			2			
00606 Silver Saddle PRD	89	85			3			
00607 Wisteria Estates PRD	86	75			11			
00608 Santa Barbara PRD	138	132			7			
00609 Stillwater Ranch PRD	81	77			3			
00610 Sterling Ranch PRD	82	77			5			
00611 Mt. Lassen Woods PRD	94	75			19			
00612 Waterleaf Estates PRD	82	77			5			
00613 Jennifer Dr EFER PRD	97	95			2			
00614 White Oak Manor PRD	73	70			3			

Fiscal Year 14/15 Actual	Total	Claims & Accounting	Payroll	Individual Services	Budget Assistance	Cost Plan	Property Management	Reimbursed Audits
00615 Terri Lee Terrace EFER PRD	78	77			1			
00616 Westview Rd EFER PRD	83	82			1			
00617 Sleeping Bull Estates PRD	81	75			6			
00618 Garth Dr EFER PRD	70	70			1			
00619 Clover Road PRD	89	88			2			
00620 Nunes Ranch PRD	80	77			2			
00621 No. 2 Squaw Carpet PRD	70	70			0			
00622 No. 2 Crowley Crk Rnchts PRD	70	70			0			
00623 No. 2 Los Palos Dr EFER PRD	70	70			1			
00624 Scenic Oak PRD	63	62			1			
00625 No. 2 Butterfield Ln EFER PRD	62	62			0			
00626 No. 1 Skylark Lane EFER PRD	41	41			0			
00627 Lake Drive PRD Admin	31	31						
00628 No. 2 Skylark Lane EFER PRD	31	31						
00629 CSA #6 JV S/A Elk Trail WSAD	302	242			60			
00630 CSA #23 CV S/A Cragview WSAD	220	217			3			
00631 Laurel Glen Estates PRD Admin	31	31						
00835 Detention Fac Inmate Funds Adm	77	77						
00843 Prop 10 Children & Fam. 1st	1,938	1,938						
00851 IHSS Public Authority	5,848	4,555	963	202	105		22	
00862 Law Library	4,109	4,109						
00892 RTPA	1,485	1,485						
00928 SHASCOM	18,426	18,426						
00952 Courts	24,520	24,520						
03010 Schools	48,604	48,604						
Total	2,798,932	2,043,180	575,424	33,312	93,391	29,675	17,757	6,193
Direct Bill	2,798,933	2,043,180	575,424	33,312	93,391	29,675	17,757	6,193
Less CSD's	(263,390)	(199,297)	(18,590)	(9,299)	(3,857)	(29,675)	(1,276)	(1,395)
Total Operating	2,535,543	1,843,883	556,834	24,013	89,534		16,481	4,798

Fiscal Year 14/15 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 2014-15.

COUNTY OF SHASTA
TREASURER-TAX COLLECTOR/PA

Fiscal Year 14/15 Actual	Total	General & Admin	Bank		Check Reconcile	Other Treasurer	Tax - Collector
			Charge Identified	Bank Charge General			
	100.00%				0.38%	41.52%	58.10%
Wages & Benefits							
Salaries & Wages	717,517				2,716	297,901	416,901
Benefits	398,556				1,508	165,473	231,574
Services & Supplies							
Communications	6,381					2,969	3,412
Household Exp.	15,272					6,229	9,043
Insurance	3,630				3	1,436	2,192
Maint. Of Equip.	62,387					3,390	58,997
Maint. Of Struct.	20,700					8,463	12,237
Memberships	575					431	144
Office Exp.	20,903					7,727	13,175
Postage	58,356					348	58,008
Secured Envelopes	4,541						4,541
Office Exp. - Printing	1,531						1,531
Office Exp. - Spec. Forms	5,764						5,764
Investment Services	190,877		55,254			135,623	
Professional & Special Svs	15,151					207	14,944
Info. Systems Service	69,698					33,087	36,611
Personnel Preemployment Services	737					216	521
Public & Legal Notices	7,319						7,319
Rents & Leases Equip	5,795					413	5,382
Rents & Leases Struct	3,267					3,267	
Small Tools & Equip	11,486					3,194	8,292
Software	803						803
Special Dept. Expense	2,244						2,244
Trans. & Travel	6,107					2,649	3,458
Utilities	32,682					14,788	17,894
Cost Applied/Transfers							
Cost Applied A-87	(419)	(419)					
Cost Applied AC	(109)		(109)				
Cost Applied Bank Charges	(7,494)		(7,494)				
Expenditures Per Financial Statements	<u>1,654,257</u>	<u>(419)</u>	<u>47,651</u>		<u>4,227</u>	<u>687,810</u>	<u>914,988</u>

COUNTY OF SHASTA
TREASURER-TAX COLLECTOR/PA

Fiscal Year 14/15 Actual	Total	General & Admin	Bank	Bank Charge General	Check Reconcile	Other Treasurer	Tax - Collector
			Charge Identified				
	100.00%				0.38%	41.52%	58.10%
Cost Adjustments							
Deductions - Cost Applied	8,022	419	7,603				
Property Tax Fees	(349,190)						(349,190)
Treas Investment Fees	(655,723)					(655,723)	
Bank Charges	(47,779)		(47,779)				
Charges for Services - A87	(18)	(18)					
Deduction - PY Cost Reimb Rev	216,449	18					216,431
Deduction - Direct Billed Revenue	47,779		47,779				
Prior Per. Exp. Adj.	(44,383)	(44,383)					
Miscellaneous Revenue	355					(15)	370
Building Use to CSD	130,372	130,372					
Equipment Use to CSD	7,543	7,543					
County Audit to CSD	301	301					
Functional Cost	967,985	93,833	55,254		4,227	32,072	782,599
Additions - 1st Allocation							
Reallocate Admin		(93,833)			355	38,958	54,520
Allocable Costs	967,985		55,254		4,582	71,030	837,119
Unallocated	(908,149)					(71,030)	(837,119)
1st Allocation	59,836		55,254		4,582		
Additions - 2nd Allocation							
Other	70,156	70,156					
Reallocate Admin		(70,156)			266	29,128	40,763
Allocable Costs	70,156				266	29,128	40,763
Unallocated	(69,891)					(29,128)	(40,763)
2nd Allocation	266				266		
Total Allocated	60,101		55,254		4,847		

COUNTY OF SHASTA
TREASURER-TAX COLLECTOR/PA

Fiscal Year 14/15 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
11000 Auditor - Controller	108.75	0.0020	109	(109)		
22700 District Attorney	288.03	0.0052	288	(288)		
22800 DCSS	248.57	0.0045	249	(249)		
23500 Sheriff	261.01	0.0047	261	(261)		
26000 Jail	2,191.75	0.0397	2,192	(2,192)		
41100 Public Health	2,152.81	0.0390	2,153	(2,153)		
50100 Social Services Administration	2,352.07	0.0426	2,352	(2,352)		
95000 Risk Management	887.58	0.0161	888	(888)		
00601 CSA #3 Castella Loan Admin	250.47	0.0045	250	(250)		
00952 Courts	45,900.90	0.8307	45,901	(45,901)		
03010 Schools	612.50	0.0111	613	(613)		
Total	55,254	1.0000	55,254	(55,254)		
Direct Bill						55,254
			55,254			55,254
Less CSD's	(109)	(0.0020)	(109)	109		
Total Operating	55,146	0.9980	55,146	(55,146)		55,254

Basis of Allocation: Bank Charges per Department Account Statements

COUNTY OF SHASTA
TREASURER-TAX COLLECTOR/PA

Fiscal Year 14/15 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
10200 CAO	143	0.0009				
11000 Auditor - Controller	1,561	0.0098				
11100 TTC	359	0.0023				
11300 Purchasing	23	0.0001				
12000 County Counsel	115	0.0007				
13000 Personnel	419	0.0026				
10100 Board of Supervisors	94	0.0006				
10300 Clerk of the Board	84	0.0005				
11200 Assessor	168	0.0011				
14000 Elections	442	0.0028				
15900 Inter Mountain Fair	1	0.0000				
16600 Land, Buildings & Improvements	42	0.0003				
16902 Capital Proj Juvenile Hall	4	0.0000				
16903 Capital Proj Adult Rehab Center	11	0.0001				
17500 CSA Administration	64	0.0004				
20110 Trial Courts	47	0.0003				
20300 Conflict Public Defender	687	0.0043				
20700 Public Defender	242	0.0015				
20800 Grand Jury	260	0.0016				
22100 County Clerk	99	0.0006				
22700 District Attorney	738	0.0046				
22800 DCSS	660	0.0042				
23500 Sheriff	2,307	0.0145				
23600 Boating Safety	162	0.0010				
23700 Sheriff Civil Unit	60	0.0004				
24600 Detention Annex	117	0.0007				
25600 Victim Witness	66	0.0004				
26000 Jail	1,549	0.0097				
26100 Burney Substation	96	0.0006				
26200 Juvenile Rehab Facility	269	0.0017				

COUNTY OF SHASTA
TREASURER-TAX COLLECTOR/PA

Fiscal Year 14/15 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
26300 Probation	1,411	0.0089				
28000 Agriculture Commissioner	172	0.0011				
28200 Building	233	0.0015				
28600 Planning	173	0.0011				
28700 Coroner	261	0.0016				
28800 Dispatch	2	0.0000				
29000 Recorder	126	0.0008				
29200 Public Guardian	20	0.0001				
29700 Animal Control	58	0.0004				
29900 Public Administration	63	0.0004				
30100 Roads	3,352	0.0211				
40200 Environmental Health	261	0.0016				
40400 Mental Health Services Act	681	0.0043				
41000 Mental Health	1,223	0.0077				
41100 Public Health	2,025	0.0127				
41200 Health Care	22	0.0001				
41700 Child Services	445	0.0028				
42200 Alcohol & Drug	232	0.0015				
42500 Perinatal	163	0.0010				
50100 Social Services Administration	29,322	0.1845				
50200 Health and Human Services Agency	502	0.0032				
53000 Opportunity Center	3,516	0.0221				
54200 County Indigents	8	0.0001				
54300 Housing	818	0.0051				
57000 Veterans' Services	97	0.0006				
59000 Community Action Agency	74	0.0005				
59200 HSG Home IPP Admin	261	0.0016				
59600 Housing Rehabilitation	2	0.0000				
61100 Library	6	0.0000				
62000 Agriculture Extension Service	89	0.0006				
62100 Farm Advisor	11	0.0001				

COUNTY OF SHASTA
TREASURER-TAX COLLECTOR/PA

Fiscal Year 14/15 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
70100 Recreation & Parks	6	0.0000				
71000 Veterans' Hall	38	0.0002				
00200 Fall River Mills Airport	36	0.0002				
94000 Fleet Management	1,220	0.0077				
95000 Risk Management	409	0.0026				
92500 Information Systems	340	0.0021				
95500 Facilities Management	1,914	0.0120				
00207 Solid Waste	78	0.0005				
00210 Shasta County Transit	24	0.0002				
00304 Coloma PRD	2	0.0000				
00317 Lakehead Lighting	6	0.0000				
00318 Lark Court PRD	2	0.0000				
00321 Victoria Highlands Estates PRD	2	0.0000				
00326 Manzanillo Orchard PRD	2	0.0000				
00327 Lavern Lane PRD	2	0.0000				
00332 Rother Lighting	6	0.0000				
00337 Woggon Lane PRD Admin	1	0.0000				
00342 Shelly Lane PRD Admin	2	0.0000				
00347 Sierra Lighting	7	0.0000				
00367 Shasta Meadows PRD	2	0.0000				
00369 Inter Mountain PRD	2	0.0000				
00370 Alpine PRD	2	0.0000				
00371 Water Agency	32	0.0002				
00372 Dusty PRD	2	0.0000				
00373 AQMD	147	0.0009				
00374 Castella Water	50	0.0003				
00375 Sugarloaf Water	31	0.0002				
00377 Jones Valley Water	88	0.0006				
00378 Palo Cedro Sewer	89	0.0006				
00382 Shasta Lake Ranchos R/M	3	0.0000				
00384 Alpine Meadows Sewer	27	0.0002				

COUNTY OF SHASTA
TREASURER-TAX COLLECTOR/PA

Fiscal Year 14/15 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
00386 Street Lighting Admin.	7	0.0000				
00387 Cottonwood Sewer	268	0.0017				
00391 Fire Protection Admin.	1,960	0.0123				
00393 Burney Storm Drain	6	0.0000				
00394 Keswick Admin.	69	0.0004				
00395 French Gulch Water	45	0.0003				
00396 Cragview Water	59	0.0004				
00401 Anderson Cemetery	170	0.0011				
00402 Burney Cemetery	145	0.0009				
00403 Cottonwood Cemetery	107	0.0007				
00404 Fall River Mills Cemetery	88	0.0006				
00405 Halcumb Cemetery	102	0.0006				
00406 Manton Cemetery	10	0.0001				
00407 Millville Cemetery	129	0.0008				
00408 Pine Grove Cemetery	266	0.0017				
00422 Centerville CSD	36	0.0002				
00423 Clear Creek CSD	32	0.0002				
00424 Fall River Mills CSD	30	0.0002				
00428 Shasta CSD	30	0.0002				
00429 Mountain Gate CSD	4	0.0000				
00441 Anderson FPD	434	0.0027				
00442 Buckeye FPD	8	0.0001				
00443 Burney FPD	405	0.0025				
00444 Castella FPD	156	0.0010				
00445 Shasta Lake FPD	439	0.0028				
00446 Cottonwood FPD	323	0.0020				
00447 Fall River Mills FPD	201	0.0013				
00449 Happy Valley FPD	382	0.0024				
00450 McArthur FPD	122	0.0008				
00452 Millville FPD	223	0.0014				
00461 Pine Grove MAD	174	0.0011				

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

Fiscal Year 14/15 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
00462 Shasta MAD	710	0.0045				
00463 Burney MAD	168	0.0011				
00481 Fall River Mills RCD	215	0.0014				
00482 W. Shasta RCD	2	0.0000				
00490 ACID	33	0.0002				
00491 Bella Vista Water	40	0.0003				
00492 Burney Water	2	0.0000				
00497 Mayers Memorial Hospital	44	0.0003				
00608 Santa Barbara PRD	2	0.0000				
00629 CSA #6 JV S/A Elk Trail WSAD	3	0.0000				
00630 CSA #23 CV S/A Cragview WSAD	3	0.0000				
00843 Prop 10 Children & Fam. 1st	40	0.0003				
00851 IHSS Public Authority	89	0.0006				
00862 Law Library	90	0.0006				
00892 RTPA	28	0.0002				
00928 SHASCOM	426	0.0027				
00952 Courts	317	0.0020				
03010 Schools	89,156	0.5611				
Total	158,888	1.0000				
Direct Bill						
Less CSD's	(2,620)	(0.0165)				
Total Operating	156,268	0.9835				

Basis of Allocation: Computed Number of Checks Cashed by Department

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

Fiscal Year 14/15 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
10200 CAO	143	0.0009	4			4
11000 Auditor - Controller	1,561	0.0098	45			45
11100 TTC	359	0.0023	10			10
11300 Purchasing	23	0.0001	1			1
12000 County Counsel	115	0.0007	3			3
13000 Personnel	419	0.0026	12			12
10100 Board of Supervisors	94	0.0006	3		0	3
10300 Clerk of the Board	84	0.0005	2		0	3
11200 Assessor	168	0.0011	5		0	5
14000 Elections	442	0.0028	13		1	13
15900 Inter Mountain Fair	1	0.0000	0		0	0
16600 Land, Buildings & Improvements	42	0.0003	1		0	1
16902 Capital Proj Juvenile Hall	4	0.0000	0		0	0
16903 Capital Proj Adult Rehab Center	11	0.0001	0		0	0
17500 CSA Administration	64	0.0004	2		0	2
20110 Trial Courts	47	0.0003	1		0	1
20300 Conflict Public Defender	687	0.0043	20		1	21
20700 Public Defender	242	0.0015	7		0	7
20800 Grand Jury	260	0.0016	7		0	8
22100 County Clerk	99	0.0006	3		0	3
22700 District Attorney	738	0.0046	21		1	23
22800 DCSS	660	0.0042	19		1	20
23500 Sheriff	2,307	0.0145	67		4	70
23600 Boating Safety	162	0.0010	5		0	5
23700 Sheriff Civil Unit	60	0.0004	2		0	2
24600 Detention Annex	117	0.0007	3		0	4
25600 Victim Witness	66	0.0004	2		0	2
26000 Jail	1,549	0.0097	45		3	47
26100 Burney Substation	96	0.0006	3		0	3
26200 Juvenile Rehab Facility	269	0.0017	8		0	8

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

Fiscal Year 14/15 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
26300 Probation	1,411	0.0089	41		2	43
28000 Agriculture Commissioner	172	0.0011	5		0	5
28200 Building	233	0.0015	7		0	7
28600 Planning	173	0.0011	5		0	5
28700 Coroner	261	0.0016	8		0	8
28800 Dispatch	2	0.0000	0		0	0
29000 Recorder	126	0.0008	4		0	4
29200 Public Guardian	20	0.0001	1		0	1
29700 Animal Control	58	0.0004	2		0	2
29900 Public Administration	63	0.0004	2		0	2
30100 Roads	3,352	0.0211	97		6	102
40200 Environmental Health	261	0.0016	8		0	8
40400 Mental Health Services Act	681	0.0043	20		1	21
41000 Mental Health	1,223	0.0077	35		2	37
41100 Public Health	2,025	0.0127	58		3	62
41200 Health Care	22	0.0001	1		0	1
41700 Child Services	445	0.0028	13		1	14
42200 Alcohol & Drug	232	0.0015	7		0	7
42500 Perinatal	163	0.0010	5		0	5
50100 Social Services Administration	29,322	0.1845	846		50	895
50200 Health and Human Services Agency	502	0.0032	14		1	15
53000 Opportunity Center	3,516	0.0221	101		6	107
54200 County Indigents	8	0.0001	0		0	0
54300 Housing	818	0.0051	24		1	25
57000 Veterans' Services	97	0.0006	3		0	3
59000 Community Action Agency	74	0.0005	2		0	2
59200 HSG Home IPP Admin	261	0.0016	8		0	8
59600 Housing Rehabilitation	2	0.0000	0		0	0
61100 Library	6	0.0000	0		0	0
62000 Agriculture Extension Service	89	0.0006	3		0	3
62100 Farm Advisor	11	0.0001	0		0	0

COUNTY OF SHASTA
TREASURER-TAX COLLECTOR/PA

Fiscal Year 14/15 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
70100 Recreation & Parks	6	0.0000	0		0	0
71000 Veterans' Hall	38	0.0002	1		0	1
00200 Fall River Mills Airport	36	0.0002	1		0	1
94000 Fleet Management	1,220	0.0077	35		2	37
95000 Risk Management	409	0.0026	12		1	12
92500 Information Systems	340	0.0021	10		1	10
95500 Facilities Management	1,914	0.0120	55		3	58
00207 Solid Waste	78	0.0005	2		0	2
00210 Shasta County Transit	24	0.0002	1		0	1
00304 Coloma PRD	2	0.0000	0		0	0
00317 Lakehead Lighting	6	0.0000	0		0	0
00318 Lark Court PRD	2	0.0000	0		0	0
00321 Victoria Highlands Estates PRD	2	0.0000	0		0	0
00326 Manzanillo Orchard PRD	2	0.0000	0		0	0
00327 Lavern Lane PRD	2	0.0000	0		0	0
00332 Rother Lighting	6	0.0000	0		0	0
00337 Woggon Lane PRD Admin	1	0.0000	0		0	0
00342 Shelly Lane PRD Admin	2	0.0000	0		0	0
00347 Sierra Lighting	7	0.0000	0		0	0
00367 Shasta Meadows PRD	2	0.0000	0		0	0
00369 Inter Mountain PRD	2	0.0000	0		0	0
00370 Alpine PRD	2	0.0000	0		0	0
00371 Water Agency	32	0.0002	1		0	1
00372 Dusty PRD	2	0.0000	0		0	0
00373 AQMD	147	0.0009	4		0	4
00374 Castella Water	50	0.0003	1		0	2
00375 Sugarloaf Water	31	0.0002	1		0	1
00377 Jones Valley Water	88	0.0006	3		0	3
00378 Palo Cedro Sewer	89	0.0006	3		0	3
00382 Shasta Lake Ranchos R/M	3	0.0000	0		0	0
00384 Alpine Meadows Sewer	27	0.0002	1		0	1

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

Fiscal Year 14/15 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
00386 Street Lighting Admin.	7	0.0000	0		0	0
00387 Cottonwood Sewer	268	0.0017	8		0	8
00391 Fire Protection Admin.	1,960	0.0123	57		3	60
00393 Burney Storm Drain	6	0.0000	0		0	0
00394 Keswick Admin.	69	0.0004	2		0	2
00395 French Gulch Water	45	0.0003	1		0	1
00396 Cragview Water	59	0.0004	2		0	2
00401 Anderson Cemetery	170	0.0011	5		0	5
00402 Burney Cemetery	145	0.0009	4		0	4
00403 Cottonwood Cemetery	107	0.0007	3		0	3
00404 Fall River Mills Cemetery	88	0.0006	3		0	3
00405 Halcumb Cemetery	102	0.0006	3		0	3
00406 Manton Cemetery	10	0.0001	0		0	0
00407 Millville Cemetery	129	0.0008	4		0	4
00408 Pine Grove Cemetery	266	0.0017	8		0	8
00422 Centerville CSD	36	0.0002	1		0	1
00423 Clear Creek CSD	32	0.0002	1		0	1
00424 Fall River Mills CSD	30	0.0002	1		0	1
00428 Shasta CSD	30	0.0002	1		0	1
00429 Mountain Gate CSD	4	0.0000	0		0	0
00441 Anderson FPD	434	0.0027	13		1	13
00442 Buckeye FPD	8	0.0001	0		0	0
00443 Burney FPD	405	0.0025	12		1	12
00444 Castella FPD	156	0.0010	4		0	5
00445 Shasta Lake FPD	439	0.0028	13		1	13
00446 Cottonwood FPD	323	0.0020	9		1	10
00447 Fall River Mills FPD	201	0.0013	6		0	6
00449 Happy Valley FPD	382	0.0024	11		1	12
00450 McArthur FPD	122	0.0008	4		0	4
00452 Millville FPD	223	0.0014	6		0	7
00461 Pine Grove MAD	174	0.0011	5		0	5

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

Fiscal Year 14/15 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
00462 Shasta MAD	710	0.0045	20		1	22
00463 Burney MAD	168	0.0011	5		0	5
00481 Fall River Mills RCD	215	0.0014	6		0	7
00482 W. Shasta RCD	2	0.0000	0		0	0
00490 ACID	33	0.0002	1		0	1
00491 Bella Vista Water	40	0.0003	1		0	1
00492 Burney Water	2	0.0000	0		0	0
00497 Mayers Memorial Hospital	44	0.0003	1		0	1
00608 Santa Barbara PRD	2	0.0000	0		0	0
00629 CSA #6 JV S/A Elk Trail WSAD	3	0.0000	0		0	0
00630 CSA #23 CV S/A Cragview WSAD	3	0.0000	0		0	0
00843 Prop 10 Children & Fam. 1st	40	0.0003	1		0	1
00851 IHSS Public Authority	89	0.0006	3		0	3
00862 Law Library	90	0.0006	3		0	3
00892 RTPA	28	0.0002	1		0	1
00928 SHASCOM	426	0.0027	12		1	13
00952 Courts	317	0.0020	9		1	10
03010 Schools	89,156	0.5611	2,571		151	2,723
Total	158,888	1.0000	4,582		266	4,847
Direct Bill						
			4,582		266	4,847
Less CSD's	(2,620)	(0.0165)	(76)			(76)
Total Operating	156,268	0.9835	4,506		266	4,772

Basis of Allocation: Computed Number of Checks Cashed by Department

COUNTY OF SHASTA
TREASURER-TAX COLLECTOR/PA

Fiscal Year 14/15 Actual	Total	Bank Charge Identified	Bank Charge General	Check Reconcile
10200 CAO	4			4
11000 Auditor - Controller	45			45
11100 TTC	10			10
11300 Purchasing	1			1
12000 County Counsel	3			3
13000 Personnel	12			12
10100 Board of Supervisors	3			3
10300 Clerk of the Board	3			3
11200 Assessor	5			5
14000 Elections	13			13
15900 Inter Mountain Fair	0			0
16600 Land, Buildings & Improvements	1			1
16902 Capital Proj Juvenile Hall	0			0
16903 Capital Proj Adult Rehab Center	0			0
17500 CSA Administration	2			2
20110 Trial Courts	1			1
20300 Conflict Public Defender	21			21
20700 Public Defender	7			7
20800 Grand Jury	8			8
22100 County Clerk	3			3
22700 District Attorney	23			23
22800 DCSS	20			20
23500 Sheriff	70			70
23600 Boating Safety	5			5
23700 Sheriff Civil Unit	2			2
24600 Detention Annex	4			4
25600 Victim Witness	2			2
26000 Jail	47			47
26100 Burney Substation	3			3

COUNTY OF SHASTA
TREASURER-TAX COLLECTOR/PA

Fiscal Year 14/15 Actual	Total	Bank Charge Identified	Bank Charge General	Check Reconcile
26200 Juvenile Rehab Facility	8			8
26300 Probation	43			43
28000 Agriculture Commissioner	5			5
28200 Building	7			7
28600 Planning	5			5
28700 Coroner	8			8
28800 Dispatch	0			0
29000 Recorder	4			4
29200 Public Guardian	1			1
29700 Animal Control	2			2
29900 Public Administration	2			2
30100 Roads	102			102
40200 Environmental Health	8			8
40400 Mental Health Services Act	21			21
41000 Mental Health	37			37
41100 Public Health	62			62
41200 Health Care	1			1
41700 Child Services	14			14
42200 Alcohol & Drug	7			7
42500 Perinatal	5			5
50100 Social Services Administration	895			895
50200 Health and Human Services Agency	15			15
53000 Opportunity Center	107			107
54200 County Indigents	0			0
54300 Housing	25			25
57000 Veterans' Services	3			3
59000 Community Action Agency	2			2
59200 HSG Home IPP Admin	8			8
59600 Housing Rehabilitation	0			0
61100 Library	0			0

COUNTY OF SHASTA
TREASURER-TAX COLLECTOR/PA

Fiscal Year 14/15 Actual	Total	Bank Charge Identified	Bank Charge General	Check Reconcile
62000 Agriculture Extension Service	3			3
62100 Farm Advisor	0			0
70100 Recreation & Parks	0			0
71000 Veterans' Hall	1			1
00200 Fall River Mills Airport	1			1
94000 Fleet Management	37			37
95000 Risk Management	12			12
92500 Information Systems	10			10
95500 Facilities Management	58			58
00207 Solid Waste	2			2
00210 Shasta County Transit	1			1
00304 Coloma PRD	0			0
00317 Lakehead Lighting	0			0
00318 Lark Court PRD	0			0
00321 Victoria Highlands Estates PRD	0			0
00326 Manzanillo Orchard PRD	0			0
00327 Lavern Lane PRD	0			0
00332 Rother Lighting	0			0
00337 Woggon Lane PRD Admin	0			0
00342 Shelly Lane PRD Admin	0			0
00347 Sierra Lighting	0			0
00367 Shasta Meadows PRD	0			0
00369 Inter Mountain PRD	0			0
00370 Alpine PRD	0			0
00371 Water Agency	1			1
00372 Dusty PRD	0			0
00373 AQMD	4			4
00374 Castella Water	2			2
00375 Sugarloaf Water	1			1
00377 Jones Valley Water	3			3

COUNTY OF SHASTA
TREASURER-TAX COLLECTOR/PA

Fiscal Year 14/15 Actual	Total	Bank Charge Identified	Bank Charge General	Check Reconcile
00378 Palo Cedro Sewer	3			3
00382 Shasta Lake Ranchos R/M	0			0
00384 Alpine Meadows Sewer	1			1
00386 Street Lighting Admin.	0			0
00387 Cottonwood Sewer	8			8
00391 Fire Protection Admin.	60			60
00393 Burney Storm Drain	0			0
00394 Keswick Admin.	2			2
00395 French Gulch Water	1			1
00396 Cragview Water	2			2
00401 Anderson Cemetery	5			5
00402 Burney Cemetery	4			4
00403 Cottonwood Cemetery	3			3
00404 Fall River Mills Cemetery	3			3
00405 Halcumb Cemetery	3			3
00406 Manton Cemetery	0			0
00407 Millville Cemetery	4			4
00408 Pine Grove Cemetery	8			8
00422 Centerville CSD	1			1
00423 Clear Creek CSD	1			1
00424 Fall River Mills CSD	1			1
00428 Shasta CSD	1			1
00429 Mountain Gate CSD	0			0
00441 Anderson FPD	13			13
00442 Buckeye FPD	0			0
00443 Burney FPD	12			12
00444 Castella FPD	5			5
00445 Shasta Lake FPD	13			13
00446 Cottonwood FPD	10			10
00447 Fall River Mills FPD	6			6

COUNTY OF SHASTA
TREASURER-TAX COLLECTOR/PA

Fiscal Year 14/15 Actual	Total	Bank Charge Identified	Bank Charge General	Check Reconcile
00449 Happy Valley FPD	12			12
00450 McArthur FPD	4			4
00452 Millville FPD	7			7
00461 Pine Grove MAD	5			5
00462 Shasta MAD	22			22
00463 Burney MAD	5			5
00481 Fall River Mills RCD	7			7
00482 W. Shasta RCD	0			0
00490 ACID	1			1
00491 Bella Vista Water	1			1
00492 Burney Water	0			0
00497 Mayers Memorial Hospital	1			1
00608 Santa Barbara PRD	0			0
00629 CSA #6 JV S/A Elk Trail WSAD	0			0
00630 CSA #23 CV S/A Cragview WSAD	0			0
00843 Prop 10 Children & Fam. 1st	1			1
00851 IHSS Public Authority	3			3
00862 Law Library	3			3
00892 RTPA	1			1
00928 SHASCOM	13			13
00952 Courts	10			10
03010 Schools	2,723			2,723
Total	4,847			4,847
Direct Bill	55,254	55,254		
	60,102	55,254		4,847
Less CSD's	(76)			(76)
Total Operating	60,026	55,254		4,772

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Fiscal Year 14/15 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 bill these services for FY 2014-15.

Schedule of Costs
to be Reallocated
by Function

COUNTY OF SHASTA
PURCHASING

12/18/2015

Fiscal Year 14/15 Actual	Total	General & Admin	Purchase Assistance
Wages & Benefits			
Salaries & Wages	66,485		66,485
Benefits	45,244		45,244
Services & Supplies			
Clothing/Personal Supplies	16		16
Communications	1,057		1,057
Household Exp.	4,755		4,755
Insurance	842		842
Maint. Of Equip.	189		189
Maint. Of Struct.	5,102		5,102
Memberships	260		260
Office Exp.	1,162		1,162
Postage	320		320
Professional & Special Svs	162		162
Info. Systems Service	5,219		5,219
Personnel Preemployment Services	385		385
Public & Legal Notices	353		353
Small Tools & Equip	2,882		2,882
Special Dept. Expense	618		618
Trans. & Travel	2,547		2,547
Utilities	10,480		10,480
Cost Applied/Transfers			
Cost Applied A-87	(153,008)	(153,008)	
Expenditures Per Financial Statements	<u>(4,930)</u>	<u>(153,008)</u>	<u>148,078</u>

Schedule of Costs
to be Reallocated
by Function

COUNTY OF SHASTA
PURCHASING

12/18/2015

Fiscal Year 14/15 Actual	Total	General & Admin	Purchase Assistance
Cost Adjustments			
Deductions - Cost Applied	153,008	153,008	
Prior Per. Exp. Adj.	(4,211)	(4,211)	
Building Use to CSD	41,687	41,687	
Equipment Use to CSD	1,015	1,015	
County Audit to CSD	27	27	
Functional Cost	<u>186,597</u>	<u>38,519</u>	<u>148,078</u>
Additions - 1st Allocation			
Reallocate Admin		(38,519)	38,519
Allocable Costs	<u>186,597</u>		<u>186,597</u>
1st Allocation	<u>186,597</u>		<u>186,597</u>
Additions - 2nd Allocation			
Other	12,971	12,971	
Reallocate Admin		(12,971)	12,971
Allocable Costs	<u>12,971</u>		<u>12,971</u>
2nd Allocation	<u>12,971</u>		<u>12,971</u>
Total Allocated	<u><u>199,568</u></u>		<u><u>199,568</u></u>

COUNTY OF SHASTA
PURCHASING

Fiscal Year 14/15 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
10200 CAO	4	0.0024	444			444
11000 Auditor - Controller	25	0.0149	2,775			2,775
11100 TTC	7	0.0042	777			777
11300 Purchasing	3	0.0018	333			333
12000 County Counsel	3	0.0018	333			333
13000 Personnel	9	0.0054	999			999
10300 Clerk of the Board	1	0.0006	111		8	119
11200 Assessor	11	0.0065	1,221		88	1,309
14000 Elections	5	0.0030	555		40	595
16600 Land, Buildings & Improvements	10	0.0059	1,110		80	1,190
16903 Capital Proj Adult Rehab Center	2	0.0012	222		16	238
17500 CSA Administration	1	0.0006	111		8	119
20300 Conflict Public Defender	1	0.0006	111		8	119
20700 Public Defender	4	0.0024	444		32	476
20800 Grand Jury	2	0.0012	222		16	238
22100 County Clerk	3	0.0018	333		24	357
22700 District Attorney	26	0.0155	2,886		207	3,093
22800 DCSS	22	0.0131	2,442		175	2,617
23500 Sheriff	129	0.0767	14,319		1,027	15,346
23600 Boating Safety	9	0.0054	999		72	1,071
23700 Sheriff Civil Unit	1	0.0006	111		8	119
24600 Detention Annex	6	0.0036	666		48	714
25600 Victim Witness	1	0.0006	111		8	119
26000 Jail	47	0.0280	5,217		374	5,591
26100 Burney Substation	21	0.0125	2,331		167	2,498
26200 Juvenile Rehab Facility	32	0.0190	3,552		255	3,807
26300 Probation	49	0.0291	5,439		390	5,829
28000 Agriculture Commissioner	10	0.0059	1,110		80	1,190
28200 Building	8.25	0.0049	916		66	981

COUNTY OF SHASTA
PURCHASING

Fiscal Year 14/15 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
28600 Planning	6.25	0.0037	694		50	744
28700 Coroner	3	0.0018	333		24	357
29000 Recorder	2	0.0012	222		16	238
29200 Public Guardian	1	0.0006	111		8	119
29700 Animal Control	1	0.0006	111		8	119
30100 Roads	105	0.0625	11,655		836	12,491
40200 Environmental Health	30.25	0.0180	3,358		241	3,599
40400 Mental Health Services Act	62	0.0369	6,882		493	7,376
41000 Mental Health	46	0.0274	5,106		366	5,472
41100 Public Health	260	0.1547	28,861		2,069	30,930
41200 Health Care	1	0.0006	111		8	119
41700 Child Services	2	0.0012	222		16	238
42200 Alcohol & Drug	8	0.0048	888		64	952
42500 Perinatal	7	0.0042	777		56	833
50100 Social Services Administration	148	0.0880	16,428		1,178	17,606
50200 Health and Human Services Agency	39	0.0232	4,329		310	4,639
53000 Opportunity Center	20	0.0119	2,220		159	2,379
54300 Housing	1	0.0006	111		8	119
59000 Community Action Agency	3	0.0018	333		24	357
61100 Library	1	0.0006	111		8	119
62000 Agriculture Extension Service	3	0.0018	333		24	357
00200 Fall River Mills Airport	1	0.0006	111		8	119
94000 Fleet Management	46	0.0274	5,106		366	5,472
95000 Risk Management	4	0.0024	444		32	476
92500 Information Systems	208	0.1237	23,089		1,655	24,744
95500 Facilities Management	25	0.0149	2,775		199	2,974
00207 Solid Waste	9	0.0054	999		72	1,071
00210 Shasta County Transit	1	0.0006	111		8	119
00304 Coloma PRD	1	0.0006	111		8	119
00318 Lark Court PRD	1	0.0006	111		8	119

**COUNTY OF SHASTA
PURCHASING**

Fiscal Year 14/15 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
00321 Victoria Highlands Estates PRD	1	0.0006	111		8	119
00326 Manzanillo Orchard PRD	1	0.0006	111		8	119
00327 Lavern Lane PRD	1	0.0006	111		8	119
00342 Shelly Lane PRD Admin	1	0.0006	111		8	119
00367 Shasta Meadows PRD	1	0.0006	111		8	119
00369 Inter Mountain PRD	1	0.0006	111		8	119
00370 Alpine PRD	1	0.0006	111		8	119
00371 Water Agency	4	0.0024	444		32	476
00372 Dusty PRD	1	0.0006	111		8	119
00373 AQMD	4.25	0.0025	472		34	506
00375 Sugarloaf Water	1	0.0006	111		8	119
00377 Jones Valley Water	1	0.0006	111		8	119
00382 Shasta Lake Ranchos R/M	1	0.0006	111		8	119
00387 Cottonwood Sewer	3	0.0018	333		24	357
00391 Fire Protection Admin.	151	0.0898	16,762		1,202	17,963
00394 Keswick Admin.	3	0.0018	333		24	357
00608 Santa Barbara PRD	1	0.0006	111		8	119
00835 Detention Fac Inmate Funds Adm	5	0.0030	555		40	595
00851 IHSS Public Authority	1	0.0006	111		8	119
Total	1,681	1.0000	186,597		12,971	199,568
Direct Bill			186,597		12,971	199,568
Less CSD's	(51)	(0.0303)	(5,661)			(5,661)
Total Operating	1,630	0.9697	180,935		12,971	193,906

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

Fiscal Year 14/15 Actual	Total	Purchase Assistance
10200 CAO	444	444
11000 Auditor - Controller	2,775	2,775
11100 TTC	777	777
11300 Purchasing	333	333
12000 County Counsel	333	333
13000 Personnel	999	999
10300 Clerk of the Board	119	119
11200 Assessor	1,309	1,309
14000 Elections	595	595
16600 Land, Buildings & Improvements	1,190	1,190
16903 Capital Proj Adult Rehab Center	238	238
17500 CSA Administration	119	119
20300 Confilict Public Defender	119	119
20700 Public Defender	476	476
20800 Grand Jury	238	238
22100 County Clerk	357	357
22700 District Attorney	3,093	3,093
22800 DCSS	2,617	2,617
23500 Sheriff	15,346	15,346
23600 Boating Safety	1,071	1,071
23700 Sheriff Civil Unit	119	119
24600 Detention Annex	714	714
25600 Victim Witness	119	119
26000 Jail	5,591	5,591
26100 Burney Substation	2,498	2,498
26200 Juvenile Rehab Facility	3,807	3,807
26300 Probation	5,829	5,829
28000 Agriculture Commissioner	1,190	1,190
28200 Building	981	981
28600 Planning	744	744
28700 Coroner	357	357
29000 Recorder	238	238

Fiscal Year 14/15 Actual	Total	Purchase Assistance
29200 Public Guardian	119	119
29700 Animal Control	119	119
30100 Roads	12,491	12,491
40200 Environmental Health	3,599	3,599
40400 Mental Health Services Act	7,376	7,376
41000 Mental Health	5,472	5,472
41100 Public Health	30,930	30,930
41200 Health Care	119	119
41700 Child Services	238	238
42200 Alcohol & Drug	952	952
42500 Perinatal	833	833
50100 Social Services Administration	17,606	17,606
50200 Health and Human Services Agency	4,639	4,639
53000 Opportunity Center	2,379	2,379
54300 Housing	119	119
59000 Community Action Agency	357	357
61100 Library	119	119
62000 Agriculture Extension Service	357	357
00200 Fall River Mills Airport	119	119
94000 Fleet Management	5,472	5,472
95000 Risk Management	476	476
92500 Information Systems	24,744	24,744
95500 Facilities Management	2,974	2,974
00207 Solid Waste	1,071	1,071
00210 Shasta County Transit	119	119
00304 Coloma PRD	119	119
00318 Lark Court PRD	119	119
00321 Victoria Highlands Estates PRD	119	119
00326 Manzanillo Orchard PRD	119	119
00327 Lavern Lane PRD	119	119
00342 Shelly Lane PRD Admin	119	119
00367 Shasta Meadows PRD	119	119
00369 Inter Mountain PRD	119	119

Fiscal Year 14/15 Actual	Total	Purchase Assistance
00370 Alpine PRD	119	119
00371 Water Agency	476	476
00372 Dusty PRD	119	119
00373 AQMD	506	506
00375 Sugarloaf Water	119	119
00377 Jones Valley Water	119	119
00382 Shasta Lake Ranchos R/M	119	119
00387 Cottonwood Sewer	357	357
00391 Fire Protection Admin.	17,963	17,963
00394 Keswick Admin.	357	357
00608 Santa Barbara PRD	119	119
00835 Detention Fac Inmate Funds Adm	595	595
00851 IHSS Public Authority	119	119
Total	199,568	199,568
Direct Bill		
	199,568	199,568
Less CSD's	(5,661)	(5,661)
Total Operating	193,906	193,906

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Fiscal Year 14/15 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.

All attorney functions other than Administrative and General Government are allocated based on attorney hours to user departments. Beginning with FY 2014-15, attorneys tracked their hours based on the departments they were serving. Therefore functions, Personnel, Litigation, and Contracts are no longer being used. Individual Attorney Services encompasses these functions as well as any other functions that previously fell into this category.

\$10,301 of legal service revenue was treated as a direct bill during the year. \$436,216 was collected for the Outstationed Attorneys during FY 2014-15, this amount is also treated as direct billed.

The County did not bill for the remainder of the above services for FY 2014-15.

COUNTY OF SHASTA
COUNTY COUNSEL

Fiscal Year 14/15 Actual	Total	Individual					Contracts	Outstationed At
		General & Admin	Attorney Services	General Government	Personnel	Litigation		
Time %	100.00%	31.28%	67.93%	0.79%	0.00%	0.00%	0.00%	
Wages & Benefits								
Salaries & Wages	1,057,661	233,722	507,567	5,903	0	0	0	310,469
Benefits	476,490	109,713	238,260	2,771	0	0	0	125,746
Services & Supplies								
Communications	5,826	1,822	3,958	46	0	0	0	
Household Exp.	10,001	3,128	6,794	79	0	0	0	
Insurance	3,220	712	1,545	18	0	0	0	945
Maint. Of Equip.	945	296	642	7	0	0	0	
Maint. Of Struct.	10,496	3,283	7,130	83	0	0	0	
Memberships	10,357	2,289	4,970	58	0	0	0	3,040
Office Exp.	6,555	2,050	4,453	52	0	0	0	
Office Exp. Legal Research Pubs.	17,274	3,817	8,290	96	0	0	0	5,071
Postage	528	165	359	4	0	0	0	
Professional & Special Svs	1,465	458	995	12	0	0	0	
Info. Systems Service	19,397	6,067	13,176	153	0	0	0	
Personnel Preemployment Services	366	114	249	3	0	0	0	
Rents & Leases Equip	2,546	796	1,729	20	0	0	0	
Rents & Leases Struct	2,459	769	1,670	19	0	0	0	
Small Tools & Equip	5,040	1,577	3,424	40	0	0	0	
Software	9,846	3,080	6,688	78	0	0	0	
Special Dept. Expense	34,354	10,746	23,337	271	0	0	0	
Trans. & Travel	20,156	6,305	13,692	159	0	0	0	
Utilities	22,062	6,901	14,987	174	0	0	0	
Cost Applied/Transfers								
Cost Applied Other	(436,216)							(436,216)
Cost Applied A-87	(1,160,356)	(1,160,356)						
Expenditures Per Financial Statements	120,472	(762,546)	863,915	10,047	0	0	0	9,056

COUNTY OF SHASTA
COUNTY COUNSEL

Fiscal Year 14/15 Actual	Total	General & Admin	Individual Attorney Services	General Government	Personnel	Litigation	Contracts	Outstationed At
Cost Adjustments								
Deductions - Cost Applied	1,596,572	1,160,356						436,216
Legal Services Revenue	(10,301)		(10,301)					
Charges for Services - A87	(201)							
Deduction - PY Cost Reimb Rev	201							
Prior Per. Exp. Adj.	(24,229)	(24,229)						
Miscellaneous Revenue	(14)	(14)						
Building Use to CSD	87,797	87,797						
Equipment Use to CSD	5,610	5,610						
County Audit to CSD	311	311						
Functional Cost	<u>1,776,218</u>	<u>467,286</u>	<u>853,614</u>	<u>10,047</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>445,272</u>
Additions - 1st Allocation								
Reallocate Admin	(0)	(467,286)	461,914	5,372	0	0	0	
Allocable Costs	1,776,218		1,315,528	15,419	0	0	0	445,272
Unallocated	(15,419)			(15,419)				
1st Allocation	<u>1,760,800</u>		<u>1,315,528</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>445,272</u>
Additions - 2nd Allocation								
Other	25,744	25,744						
Reallocate Admin	(0)	(25,744)	25,448	296	0	0	0	
Allocable Costs	25,744		25,448	296	0	0	0	
Unallocated	(296)			(296)				
2nd Allocation	<u>25,448</u>		<u>25,448</u>		<u>0</u>	<u>0</u>	<u>0</u>	
Total Allocated	<u>1,786,248</u>		<u>1,340,976</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>445,272</u>

**COUNTY OF SHASTA
COUNTY COUNSEL**

Fiscal Year 14/15 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
10200 CAO	239.25	0.0295	38,840			38,840
11000 Auditor - Controller	51.75	0.0064	8,401			8,401
11100 TTC	70.75	0.0087	11,486			11,486
11300 Purchasing	50.00	0.0062	8,117			8,117
13000 Personnel	310.25	0.0383	50,366			50,366
10100 Board of Supervisors	107.25	0.0132	17,411		370	17,781
10300 Clerk of the Board	189.50	0.0234	30,764		653	31,417
11200 Assessor	76.25	0.0094	12,378		263	12,641
14000 Elections	45.50	0.0056	7,387		157	7,543
20700 Public Defender	21.75	0.0027	3,531		75	3,606
20800 Grand Jury	94.75	0.0117	15,382		327	15,708
22100 County Clerk	9.50	0.0012	1,542		33	1,575
22700 District Attorney	81.00	0.0100	13,150		279	13,429
22800 DCSS	47.50	0.0059	7,711		164	7,875
23500 Sheriff	854.75	0.1055	138,761		2,947	141,708
26000 Jail	178.50	0.0220	28,978		615	29,593
26200 Juvenile Rehab Facility	1.25	0.0002	203		4	207
26300 Probation	187.75	0.0232	30,479		647	31,127
28000 Agriculture Commissioner	65.25	0.0081	10,593		225	10,818
28200 Building	669.50	0.0826	108,687		2,308	110,995
28600 Planning	386.00	0.0476	62,664		1,331	63,994
28700 Coroner	23.75	0.0029	3,856		82	3,937
29000 Recorder	35.25	0.0043	5,723		122	5,844
29200 Public Guardian	660.75	0.0815	107,267	(2,020)	2,278	107,525
29700 Animal Control	97.50	0.0120	15,828		336	16,164
29900 Public Administration	5.25	0.0006	852	(8,281)	18	(7,411)
30100 Roads	519.75	0.0641	84,377		1,792	86,168
40200 Environmental Health	5.75	0.0007	933		20	953

**COUNTY OF SHASTA
COUNTY COUNSEL**

Fiscal Year 14/15 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
41000 Mental Health	278.50	0.0344	45,212		960	46,172
41100 Public Health	159.50	0.0197	25,893		550	26,443
42200 Alcohol & Drug	6.75	0.0008	1,096		23	1,119
50100 Social Services Administration	159.25	0.0197	25,853		549	26,402
50200 Health and Human Services Agency	2,100.00	0.2591	340,915		7,240	348,155
53000 Opportunity Center	8.50	0.0010	1,380		29	1,409
54300 Housing	75.75	0.0093	12,297		261	12,558
57000 Veterans' Services	37.50	0.0046	6,088		129	6,217
59000 Community Action Agency	0.25	0.0000	41		1	41
62100 Farm Advisor	2.50	0.0003	406		9	414
95000 Risk Management	38.50	0.0048	6,250		133	6,383
92500 Information Systems	42.75	0.0053	6,940		147	7,087
00373 AQMD	12.00	0.0015	1,948		41	1,989
00391 Fire Protection Admin.	55.25	0.0068	8,969		190	9,160
00843 Prop 10 Children & Fam. 1st	1.00	0.0001	162		3	166
00851 IHSS Public Authority	27.00	0.0033	4,383		93	4,476
00928 SHASCOM	12.50	0.0015	2,029		43	2,072
Total	8,104	1.0000	1,315,528	(10,301)	25,448	1,330,675
Direct Bill						10,301
			1,315,528		25,448	1,340,976
Less CSD's	(722)	(0.0891)	(117,210)			(117,210)
Total Operating	7,382	0.9109	1,198,318	(10,301)	25,448	1,223,766

Basis of Allocation: Attorney Hours

Fiscal Year 14/15 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
04000 Miscellaneous - Other	0.01	1.0000	0		0	0
Total	0	1.0000	0		0	0
Direct Bill						
			0		0	0
Less CSD's		-				
Total Operating	0	1.0000	0		0	0

Basis of Allocation: Number of Authorized Positions

Fiscal Year 14/15 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
04000 Miscellaneous - Other	0.01	1.0000	0		0	0
Total	0	1.0000	0		0	0
Direct Bill				0	0	0
Less CSD's		-				
Total Operating	0	1.0000	0		0	0

Basis of Allocation: Total Number of Cases per Department

Fiscal Year 14/15 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
04000 Miscellaneous - Other	0.01	1.0000	0		0	0
Total	0	1.0000	0		0	0
Direct Bill			0		0	0
Less CSD's		-				
Total Operating	0	1.0000	0		0	0

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

Fiscal Year 14/15 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
50100 Social Services Administration	1.00	1.0000	445,272	(436,216)		9,056
Total	1	1.0000	445,272	(436,216)		9,056
Direct Bill						436,216
			445,272			445,272
Less CSD's						
Total Operating	1	1.0000	445,272	(436,216)		445,272

Basis of Allocation: Outstationed Attorneys' Hours

Fiscal Year 14/15 Actual	Total	Individual Attorney Services	Personnel	Litigation	Contracts	Outstationed At
10200 CAO	38,840	38,840				
11000 Auditor - Controller	8,401	8,401				
11100 TTC	11,486	11,486				
11300 Purchasing	8,117	8,117				
13000 Personnel	50,366	50,366				
10100 Board of Supervisors	17,781	17,781				
10300 Clerk of the Board	31,417	31,417				
11200 Assessor	12,641	12,641				
14000 Elections	7,543	7,543				
20700 Public Defender	3,606	3,606				
20800 Grand Jury	15,708	15,708				
22100 County Clerk	1,575	1,575				
22700 District Attorney	13,429	13,429				
22800 DCSS	7,875	7,875				
23500 Sheriff	141,708	141,708				
26000 Jail	29,593	29,593				
26200 Juvenile Rehab Facility	207	207				
26300 Probation	31,127	31,127				
28000 Agriculture Commissioner	10,818	10,818				
28200 Building	110,995	110,995				
28600 Planning	63,994	63,994				
28700 Coroner	3,937	3,937				
29000 Recorder	5,844	5,844				
29200 Public Guardian	107,525	107,525				
29700 Animal Control	16,164	16,164				
29900 Public Administration	(7,411)	(7,411)				
30100 Roads	86,168	86,168				
40200 Environmental Health	953	953				
41000 Mental Health	46,172	46,172				

Fiscal Year 14/15 Actual	Total	Individual Attorney Services	Personnel	Litigation	Contracts	Outstationed At
41100 Public Health	26,443	26,443				
42200 Alcohol & Drug	1,119	1,119				
50100 Social Services Administration	35,458	26,402				9,056
50200 Health and Human Services Agency	348,155	348,155				
53000 Opportunity Center	1,409	1,409				
54300 Housing	12,558	12,558				
57000 Veterans' Services	6,217	6,217				
59000 Community Action Agency	41	41				
62100 Farm Advisor	414	414				
95000 Risk Management	6,383	6,383				
92500 Information Systems	7,087	7,087				
00373 AQMD	1,989	1,989				
00391 Fire Protection Admin.	9,160	9,160				
00843 Prop 10 Children & Fam. 1st	166	166				
00851 IHSS Public Authority	4,476	4,476				
00928 SHASCOM	2,072	2,072				
04000 Miscellaneous - Other	0		0	0	0	
Total	1,339,731	1,330,675	0	0	0	9,056
Direct Bill	446,517	10,301				436,216
	1,786,248	1,340,976	0	0	0	445,272
Less CSD's	(117,210)	(117,210)				
Total Operating	1,669,038	1,223,766	0	0	0	445,272

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Fiscal Year 14/15 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 billed the Health & Human Services departments for actual Salaries & Benefits expended during FY 2014-15 based on actual time records. The County did not bill any other departments for general personnel services during FY 2014-15.

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 2014-15.

Schedule of Costs
to be Reallocated
by Function

COUNTY OF SHASTA
PERSONNEL

12/18/2015

Fiscal Year 14/15 Actual	Total	General & Admin	General Personnel	Pre- Employment
Wages & Benefits				
Salaries & Wages	533,361		533,361	
Benefits	322,639		322,639	
Services & Supplies				
Clothing/Personal Supplies	16		16	
Communications	6,031		6,031	
Food	6,150		6,150	
Household Exp.	10,319		10,319	
Insurance	2,494		2,494	
Maint. Of Equip.	1,418		1,418	
Maint. Of Struct.	11,230		11,230	
Memberships	4,534		4,534	
Office Exp.	12,222		12,222	
Postage	1,025		1,025	
Professional & Special Svs	2,662		2,662	
Labor Management Negotiator	39,493		39,493	
Testing Services	16,870			16,870
Info. Systems Service	39,416		39,416	
Personnel Preemployment Services	82,896			82,896
Public & Legal Notices	21,636			21,636
Rents & Leases Equip	7,158		7,158	
Rents & Leases Struct	4,655		4,655	
Small Tools & Equip	3,132		3,132	
Software	1,694		1,694	
Special Dept. Expense	22,992		22,992	
Fingerprinting	31,594			31,594
Trans. & Travel	8,122		8,122	
Utilities	22,658		22,658	

Schedule of Costs
to be Reallocated
by Function

COUNTY OF SHASTA
PERSONNEL

12/18/2015

Fiscal Year 14/15 Actual	Total	General & Admin	General Personnel	Pre- Employment
Cost Applied/Transfers				
Cost Applied Other	(150,931)	(150,931)		
Cost Applied A-87	(1,284,120)	(1,284,120)		
Cost Applied HHSA	(196,887)	(196,887)		
Expenditures Per Financial Statements	<u>(415,521)</u>	<u>(1,631,938)</u>	1,063,421	152,996
Cost Adjustments				
Deductions - Cost Applied	1,631,938	1,631,938		
Prior Per. Exp. Adj.	(26,268)	(26,268)		
Miscellaneous Revenue	(603)	(603)		
Building Use to CSD	90,351	90,351		
Equipment Use to CSD	3,155	3,155		
County Audit to CSD	221	221		
Functional Cost	<u>1,283,272</u>	<u>66,855</u>	1,063,421	152,996
Additions - 1st Allocation				
Reallocate Admin		(66,855)	66,855	
Allocable Costs	1,283,272		1,130,276	152,996
1st Allocation	<u>1,283,272</u>		<u>1,130,276</u>	<u>152,996</u>
Additions - 2nd Allocation				
Other	85,458	85,458		
Reallocate Admin		(85,458)	85,458	
Allocable Costs	85,458		85,458	
2nd Allocation	<u>85,458</u>		<u>85,458</u>	
Total Allocated	<u><u>1,368,730</u></u>		<u><u>1,215,734</u></u>	<u><u>152,996</u></u>

**COUNTY OF SHASTA
PERSONNEL**

Fiscal Year 14/15 Actual	Allocation Units	Allocated		1st Allocation	Direct Billed	2nd Allocation	Total
		Percent					
10200 CAO	8.00	0.0041		4,680			4,680
11000 Auditor - Controller	23.00	0.0119		13,456			13,456
11100 TTC	14.00	0.0072		8,190			8,190
11300 Purchasing	2.00	0.0010		1,170			1,170
12000 County Counsel	11.00	0.0057		6,435			6,435
13000 Personnel	12.00	0.0062		7,020			7,020
10100 Board of Supervisors	5.00	0.0026		2,925		229	3,155
10300 Clerk of the Board	3.00	0.0016		1,755		138	1,893
11200 Assessor	42.00	0.0217		24,571		1,928	26,499
14000 Elections	9.00	0.0047		5,265		413	5,678
17500 CSA Administration	6.00	0.0031		3,510		275	3,786
20700 Public Defender	27.00	0.0140		15,796		1,239	17,035
22100 County Clerk	2.00	0.0010		1,170		92	1,262
22700 District Attorney	58.00	0.0300		33,932		2,662	36,594
22800 DCSS	88.00	0.0455		51,483		4,039	55,521
23500 Sheriff	118.00	0.0611		69,033		5,416	74,449
23600 Boating Safety	5.00	0.0026		2,925		229	3,155
23700 Sheriff Civil Unit	6.00	0.0031		3,510		275	3,786
24600 Detention Annex	7.00	0.0036		4,095		321	4,416
25600 Victim Witness	11.00	0.0057		6,435		505	6,940
26000 Jail	96.00	0.0497		56,163		4,406	60,569
26100 Burney Substation	14.00	0.0072		8,190		643	8,833
26200 Juvenile Rehab Facility	35.00	0.0181		20,476		1,606	22,082
26300 Probation	94.00	0.0487		54,993		4,314	59,307
28000 Agriculture Commissioner	13.00	0.0067		7,605		597	8,202
28200 Building	17.00	0.0088		9,945		780	10,726
28600 Planning	12.00	0.0062		7,020		551	7,571
28700 Coroner	7.00	0.0036		4,095		321	4,416
29000 Recorder	9.00	0.0047		5,265		413	5,678
29700 Animal Control	7.00	0.0036		4,095		321	4,416
29900 Public Administration	2.00	0.0010		1,170		92	1,262

**COUNTY OF SHASTA
PERSONNEL**

Fiscal Year 14/15 Actual	Allocation Units	Allocated		1st Allocation	Direct Billed	2nd Allocation	Total
		Percent					
30100 Roads	91.00	0.0471		53,238		4,177	57,414
40200 Environmental Health	16.00	0.0083		9,360		734	10,095
40400 Mental Health Services Act	36.00	0.0186		21,061	(7,564)	1,652	15,149
41000 Mental Health	93.00	0.0481		54,408	(19,542)	4,268	39,134
41100 Public Health	133.00	0.0688		77,809	(27,947)	6,104	55,966
41700 Child Services	16.00	0.0083		9,360	(3,362)	734	6,733
42200 Alcohol & Drug	19.00	0.0098		11,116	(3,992)	872	7,995
42500 Perinatal	11.00	0.0057		6,435	(2,311)	505	4,629
50100 Social Services Administration	492.00	0.2547		287,834	(103,381)	22,581	207,034
50200 Health and Human Services Agency	91.00	0.0471		53,238	(19,121)	4,177	38,293
53000 Opportunity Center	46.00	0.0238		26,911	(9,666)	2,111	19,357
54300 Housing	8.00	0.0041		4,680		367	5,047
57000 Veterans' Services	5.00	0.0026		2,925		229	3,155
59000 Community Action Agency	3.00	0.0016		1,755		138	1,893
59600 Housing Rehabilitation	1.00	0.0005		585		46	631
62000 Agriculture Extension Service	2.00	0.0010		1,170		92	1,262
62100 Farm Advisor	1.00	0.0005		585		46	631
94000 Fleet Management	5.00	0.0026		2,925		229	3,155
95000 Risk Management	9.00	0.0047		5,265		413	5,678
92500 Information Systems	43.00	0.0223		25,156		1,974	27,130
95500 Facilities Management	35.00	0.0181		20,476		1,606	22,082
00373 AQMD	7.00	0.0036		4,095		321	4,416
00391 Fire Protection Admin.	2.00	0.0010		1,170		92	1,262
00851 IHSS Public Authority	4.00	0.0021		2,340		184	2,524
Total	1,932	1.0000		1,130,276	(196,887)	85,458	1,018,847
Direct Bill							196,887
				1,130,276		85,458	1,215,734
Less CSD's	(70)	(0.0362)		(40,952)			(40,952)
Total Operating	1,862	0.9638		1,089,324	(196,887)	85,458	1,174,782

Basis of Allocation: Number of Authorized Positions

COUNTY OF SHASTA
PERSONNEL

Fiscal Year 14/15 Actual	Allocation Units	Allocated		1st Allocation	Direct Billed	2nd Allocation	Total
		Percent					
10200 CAO	173.00	0.0011		175	(173)		2
11000 Auditor - Controller	2,712.79	0.0180		2,750	(2,713)		37
11100 TTC	736.74	0.0049		747	(737)		10
11300 Purchasing	385.23	0.0026		391	(385)		5
12000 County Counsel	365.71	0.0024		371	(366)		5
13000 Personnel	484.63	0.0032		491	(485)		7
10300 Clerk of the Board	592.90	0.0039		601	(593)		8
11200 Assessor	1,323.63	0.0088		1,342	(1,324)		18
14000 Elections	711.63	0.0047		721	(712)		10
17500 CSA Administration	451.00	0.0030		457	(451)		6
20700 Public Defender	2,023.37	0.0134		2,051	(2,023)		28
22700 District Attorney	4,361.11	0.0289		4,421	(4,361)		60
22800 DCSS	5,124.73	0.0340		5,195	(5,125)		70
23500 Sheriff	19,633.84	0.1301		19,902	(19,634)		269
26000 Jail	1,074.75	0.0071		1,089	(1,075)		15
26200 Juvenile Rehab Facility	871.47	0.0058		883	(871)		12
26300 Probation	24,232.26	0.1606		24,564	(24,232)		332
28000 Agriculture Commissioner	855.31	0.0057		867	(855)		12
28200 Building	1,683.04	0.0112		1,706	(1,683)		23
29900 Public Administration	56.18	0.0004		57	(56)		1
30100 Roads	4,464.76	0.0296		4,526	(4,465)		61
40200 Environmental Health	2,463.86	0.0163		2,498	(2,464)		34
40400 Mental Health Services Act	5,911.04	0.0392		5,992	(5,911)		81
41000 Mental Health	4,048.32	0.0268		4,104	(4,048)		55
41100 Public Health	4,130.23	0.0274		4,187	(4,130)		57
41700 Child Services	374.00	0.0025		379	(374)		5
42200 Alcohol & Drug	173.00	0.0011		175	(173)		2
42500 Perinatal	728.25	0.0048		738	(728)		10
50100 Social Services Administration	20,213.04	0.1339		20,490	(20,213)		277
50200 Health and Human Services Agency	24,540.37	0.1626		24,876	(24,540)		336
53000 Opportunity Center	1,707.25	0.0113		1,731	(1,707)		23
54300 Housing	948.72	0.0063		962	(949)		13
57000 Veterans' Services	1,628.65	0.0108		1,651	(1,629)		22
59000 Community Action Agency	356.75	0.0024		362	(357)		5
95000 Risk Management	73.68	0.0005		75	(74)		1
92500 Information Systems	6,486.41	0.0430		6,575	(6,486)		89
95500 Facilities Management	4,829.45	0.0320		4,896	(4,829)		66
Total	150,931.10	1.0000		152,996	(150,931)		2,065
Direct Bill	-						150,931
				152,996			152,996
Less CSD's	(4,858.10)	-0.0322		(4,925)	4,858		(66)
Total Operating	146,073.00	0.9678		148,071	(146,073)		152,930

Basis of Allocation: Identified Claims by Department

COUNTY OF SHASTA
PERSONNEL

Fiscal Year 14/15 Actual	Total	General Personnel	Pre- Employment
10200 CAO	4,683	4,680	2
11000 Auditor - Controller	13,493	13,456	37
11100 TTC	8,200	8,190	10
11300 Purchasing	1,175	1,170	5
12000 County Counsel	6,440	6,435	5
13000 Personnel	7,027	7,020	7
10100 Board of Supervisors	3,155	3,155	
10300 Clerk of the Board	1,901	1,893	8
11200 Assessor	26,517	26,499	18
14000 Elections	5,688	5,678	10
17500 CSA Administration	3,792	3,786	6
20700 Public Defender	17,063	17,035	28
22100 County Clerk	1,262	1,262	
22700 District Attorney	36,653	36,594	60
22800 DCSS	55,592	55,521	70
23500 Sheriff	74,718	74,449	269
23600 Boating Safety	3,155	3,155	
23700 Sheriff Civil Unit	3,786	3,786	
24600 Detention Annex	4,416	4,416	
25600 Victim Witness	6,940	6,940	
26000 Jail	60,584	60,569	15
26100 Burney Substation	8,833	8,833	
26200 Juvenile Rehab Facility	22,094	22,082	12
26300 Probation	59,638	59,307	332
28000 Agriculture Commissioner	8,214	8,202	12
28200 Building	10,749	10,726	23
28600 Planning	7,571	7,571	

COUNTY OF SHASTA
PERSONNEL

Fiscal Year 14/15 Actual	Total	General Personnel	Pre- Employment
28700 Coroner	4,416	4,416	
29000 Recorder	5,678	5,678	
29700 Animal Control	4,416	4,416	
29900 Public Administration	1,263	1,262	1
30100 Roads	57,475	57,414	61
40200 Environmental Health	10,129	10,095	34
40400 Mental Health Services Act	15,230	15,149	81
41000 Mental Health	39,190	39,134	55
41100 Public Health	56,023	55,966	57
41700 Child Services	6,738	6,733	5
42200 Alcohol & Drug	7,998	7,995	2
42500 Perinatal	4,639	4,629	10
50100 Social Services Administration	207,310	207,034	277
50200 Health and Human Services Agency	38,629	38,293	336
53000 Opportunity Center	19,380	19,357	23
54300 Housing	5,060	5,047	13
57000 Veterans' Services	3,177	3,155	22
59000 Community Action Agency	1,898	1,893	5
59600 Housing Rehabilitation	631	631	
62000 Agriculture Extension Service	1,262	1,262	
62100 Farm Advisor	631	631	
94000 Fleet Management	3,155	3,155	
95000 Risk Management	5,679	5,678	1
92500 Information Systems	27,219	27,130	89
95500 Facilities Management	22,148	22,082	66
00373 AQMD	4,416	4,416	
00391 Fire Protection Admin.	1,262	1,262	
00851 IHSS Public Authority	2,524	2,524	
Total	1,020,912	1,018,847	2,065
Direct Bill	347,818	196,887	150,931
	1,368,730	1,215,734	152,996
Less CSD's	(41,019)	(40,952)	(66)
Total Operating	1,327,712	1,174,782	152,930

COUNTY OF SHASTA
Appendix of Internal Service Funds

Unrestricted Retained Earnings Per G/L 6-30-15:		
00201-009410 Designation For Vehicle Replacement	\$	4,162,421
00201-009413 Designation For Capital Assets Net		2,044,808
00201-009420 Designation For Fair Value Investment		
00201-009650 Retained Earnings:		402,688
Subtotal Unreserved Retained Earnings Per G/L 6-30-15		<u>402,688</u>
Less Financial Statement Adjustment For OPEB Obligation	\$	6,609,917
Rounding		<u>6,609,917</u>
Unrestricted Retained Earnings Per FS 6-30-15:		
Less:		6,609,917
Designation For Vehicle Replacement		4,162,421
Designation For Vehicle Capital Assets Net		2,044,808
Subtotal Adjustments		<u>(6,207,229)</u>
Unrestricted Retained Earnings, As Restated		
Financial Statement Expenditures:		402,688
Operating Expenses		1,556,223
Other Expense		
Subtotal Financial Statement Expenditures		<u>1,556,223</u>
Less Depreciation		<u>(443,984)</u>
Less OPEB		
Adjusted Financial Statement Expenditures		<u>1,112,239</u>
Divided By		<u>6</u>
Computed Allowable Working Capital		<u>185,373.21</u>
Difference Over (Under)	\$	<u><u>217,315</u></u>

Asset ID	Asset Description	Acq. Date	Acq. Value	Accum. Depr.	Book Value
30706	MCS2500 TUNE-UP MACHINE	9/7/1994	14,986.31	14,986.31	0.00
34094	BRAKE LATHE AAMCO	12/4/1998	6,818.96	6,818.96	0.00
40123	KOOLKARE PLUS CHARGING SYSTEM	1/15/2015	5,235.14	523.51	4,711.63
Subtotal Equipment			27,040.41	22328.78	4,711.63
99858	UNDERGROUND TANK SVC STATION	12/10/1997	46,212.00	17,174.26	29,037.74
99931	BUILDING - PLACER & COURT	6/30/1976	45,246.54	35,291.98	9,954.56
99950	LAND - PLACER & COURT	3/6/1985	55,374.69	0	55,374.69
Subtotal Land & Buildings			146,833.23	52466.24	94,366.99
30687	4X4 PICKUP CHEV 95 3/4 T XCAB	8/31/1994	25,736.30	25,736.30	0.00
31114	VAN 95 GMC RALLY	6/1/1995	19,955.28	19,955.28	0.00
31273	VAN 95 DODGE B150 8 PASSENGER	8/28/1995	18,052.44	18,052.44	0.00
31654	4X4 96 JEEP CHEROKEE	3/28/1996	19,298.57	19,298.57	0.00
31766	4X4 PICKUP 96 CHEVROLET 3/4 T	6/18/1996	29,560.41	29,560.41	0.00
33380	4X4 JEEP CHEROKEE 98	3/27/1998	20,478.10	20,478.10	0.00
34113	AUTO 96 FORD TAURUS	12/10/1998	13,488.83	13,488.83	0.00
34397	99 FORD TRUCK F250	3/18/1999	29,541.38	29,541.38	0.00
34759	AUTO 4X4 FOR RANGER 1999	6/7/1999	18,229.28	18,229.28	0.00
35161	AUTO 97 MERCURY SABLE	2/2/2000	13,274.33	13,274.33	0.00
35169	4X4 2000 FORD F150	2/25/2000	27,845.66	27,845.66	0.00
35306	2000 FORD MUSTANG	1/9/2001	18,573.83	18,573.83	0.00
35307	1999 FORD TAURUS	1/8/2001	13,049.11	13,049.11	0.00
35309	1999 FORD TAURUS	1/8/2001	13,049.11	13,049.11	0.00
35312	1999 FORD TAURUS	1/17/2001	13,049.11	13,049.11	0.00
35328	2001 FORD CLUB WGN	3/6/2001	21,401.74	21,401.74	0.00
35334	2001 FORD F150	3/12/2001	30,441.94	30,441.94	0.00
35340	2001 JEEP CHEROKEE	3/15/2001	21,385.74	21,385.74	0.00
35350	2001 FORD F150	4/2/2001	26,450.20	26,450.20	0.00
35357	2000 CHRYSLER CONCORDE	5/9/2001	16,568.95	16,568.95	0.00
35426	2000 CROWN VICTORIA USED	12/21/2001	15,985.80	15,985.80	0.00
35431	2001 JEEP CHEROKEE (USED)	12/26/2001	20,117.75	20,117.75	0.00
35439	2000 FORD TAURUS	1/14/2002	12,561.80	12,561.80	0.00
35445	2000 FORD CROWN VICTORIA	2/1/2002	15,985.80	15,985.80	0.00

Asset ID	Asset Description	Acq. Date	Acq. Value	Accum. Depr.	Book Value
35460	2002 FORD RANGER	3/13/2002	14,351.12	14,351.12	0.00
35482	2002 DODGE VAN	5/13/2002	17,881.81	17,881.81	0.00
35483	2002 TOYOTA PRIUS	5/21/2002	21,831.96	21,831.96	0.00
35494	2002 DODGE TRUCK	5/30/2002	25,927.88	25,927.88	0.00
35561	2002 CHEV SILVERADO	6/19/2002	16,887.09	16,887.09	0.00
35610	2002 CHEVY BLAZER	12/18/2002	17,163.49	17,163.49	0.00
35667	2003 FORD E350	4/24/2003	23,018.69	23,018.69	0.00
35677	2003 CHEVROLET 2500	7/17/2003	42,609.51	42,609.51	0.00
35691	2003 CHEVROLET SILVERADO	6/19/2003	21,428.95	21,428.95	0.00
36776	2006 FORD EXPLORER	3/15/2007	26,475.62	26,475.62	0.00
36781	2007 FORD TAURUS	1/12/2007	13,892.26	11,808.45	2,083.81
36783	2007 FORD TAURUS	2/5/2007	13,892.26	11,692.68	2,199.58
36784	2007 FORD TAURUS	2/5/2007	13,892.26	11,692.68	2,199.58
36786	2005 FORD CROWN VICTORIA	2/20/2007	22,371.99	18,643.33	3,728.66
36787	2007 FORD CROWN VICTORIA	2/20/2007	22,371.99	18,643.33	3,728.66
36788	2005 FORD EXPLORER	2/20/2007	19,924.00	19,924.00	0.00
36790	2007 FORD F150	10/1/2007	37,898.88	37,898.88	0.00
36792	2007 FORD F150	12/1/2007	30,216.79	30,216.79	0.00
36805	2007 FORD E350	7/13/2007	28,129.90	28,129.90	0.00
36807	2008 FORD F350	5/20/2008	49,677.14	49,677.14	0.00
36808	2004 TOYOTA PRIUS	6/18/2007	13,254.00	10,603.20	2,650.80
36809	2008 FORD ESCAPE	6/20/2007	26,322.10	26,322.10	0.00
36810	2008 FORD ESCAPE	6/20/2007	26,322.10	26,322.10	0.00
36811	2006 FORD TAURUS	9/1/2007	16,363.76	16,363.76	0.00
36814	2008 FORD ESCAPE	9/24/2007	24,840.34	19,251.24	5,589.10
36817	2008 TOYOTA PRIUS	11/20/2007	23,060.51	17,487.55	5,572.96
36819	2006 FORD EXPLORER	12/7/2007	19,265.49	14,609.67	4,655.82
36821	2006 FORD EXPLORER	12/14/2007	19,265.49	14,609.67	4,655.82
36824	2007 CHEV IMPALA	12/21/2007	14,859.49	11,144.62	3,714.87
36825	2007 CHEV IMPALA	1/8/2008	14,845.24	11,133.90	3,711.34
36826	2008 FORD F150	1/11/2008	31,262.78	31,262.78	0.00
36830	2008 FORD EXPLORER	3/21/2008	27,606.71	27,606.71	0.00
36831	2008 FORD CARGO VAN	2/11/2008	27,098.69	27,098.69	0.00

Asset ID	Asset Description	Acq. Date	Acq. Value	Accum. Depr.	Book Value
36832	2008 FORD EXPL XLT	4/1/2008	28,511.41	28,511.41	0.00
36836	2007 FORD RANGER	3/12/2008	16,823.41	12,337.16	4,486.25
36844	2008 TOYOTA PRIUS	3/27/2008	24,056.75	17,441.18	6,615.57
36846	2008 DODGE 2500	5/5/2008	34,051.54	34,051.54	0.00
36847	2008 DODGE 2500	7/10/2008	31,989.65	31,989.65	0.00
36848	2008 FORD RANGER	6/18/2008	20,321.74	14,225.19	6,096.55
36849	2009 FORD ESCAPE	9/9/2008	27,815.46	27,815.46	0.00
36850	2009 FORD ESCAPE	9/9/2008	27,815.46	19,007.26	8,808.20
36853	2008 FORD CROWN VICTORIA	11/13/2008	20,384.41	13,589.60	6,794.81
36855	2008 MERCURY GRAND MARQUIS	11/26/2008	16,204.30	10,667.83	5,536.47
36856	2008 DODGE AVENGER	12/28/2008	12,376.81	8,044.92	4,331.89
36857	2008 CHRYSLER SEBRING	12/12/2008	12,376.81	8,148.06	4,228.75
36858	2006 JEEP LIBERTY	12/12/2008	13,357.99	8,794.02	4,563.97
36859	2007 DODGE CARAVAN	12/12/2008	11,328.99	7,458.26	3,870.73
36860	2007 FORD FUSION	12/12/2008	13,152.24	8,658.53	4,493.71
36861	2009 TOYOTA PRIUS	12/31/2008	24,605.61	15,993.64	8,611.97
36864	2007 FORD FUSION	12/15/2008	16,959.55	11,165.06	5,794.49
36865	2007 FORD FUSION	1/15/2009	14,900.16	9,685.13	5,215.03
36866	2009 DODGE DURANGO	1/22/2009	32,898.69	21,110.00	11,788.69
36867	2009 FORD F150	1/22/2009	37,209.77	23,876.29	13,333.48
36868	2008 MERCURY SABLE	2/18/2009	18,343.28	11,617.42	6,725.86
36869	2008 FORD E350	2/23/2009	21,864.25	13,847.34	8,016.91
36870	2008 FORD TAURUS	2/23/2009	18,010.54	11,406.65	6,603.89
36871	2008 FORD TAURUS	3/26/2009	19,833.53	12,395.94	7,437.59
36872	2001 TOYOTA PRIUS	4/9/2009	22,052.70	22,052.70	0.00
36873	2009 FORD EXPEDITION	7/5/2009	31,508.77	31,508.77	0.00
36877	2003 FORD TAURUS	4/8/2004	10,968.10	10,968.10	0.00
36879	2004 FORD RANGER	4/16/2004	19,862.34	19,862.34	0.00
36881	2003 FORD EXPLORER	4/23/2004	21,049.60	21,049.60	0.00
36882	2002 FORD EXPLORER	6/15/2004	22,745.05	22,745.05	0.00
36886	2004 DODGE DAKOTA	6/11/2004	16,829.49	16,829.49	0.00
36887	2003 FORD EXPLORER	7/19/2004	22,125.90	22,125.90	0.00
36891	2004 FORD EXPLORER	3/3/2005	20,822.58	20,822.58	0.00

Asset ID	Asset Description	Acq. Date	Acq. Value	Accum. Depr.	Book Value
36892	2004 FORD EXPLORER	3/3/2005	20,150.74	20,150.74	0.00
36895	2004 FORD EXPLORER	1/27/2005	18,929.63	18,929.63	0.00
36896	2004 FORD TAURUS	1/31/2005	11,579.20	11,579.20	0.00
36904	2005 FORD RANGER	4/13/2005	16,876.98	16,876.98	0.00
36906	2005 FORD RANGER	4/13/2005	16,876.98	16,876.98	0.00
36907	2005 FORD RANGER	4/13/2005	16,876.98	16,876.98	0.00
36920	2005 DODGE RAM	7/25/2005	22,467.50	22,467.50	0.00
36921	2004 FORD CROWN VICTORIA	7/25/2005	18,504.78	18,504.78	0.00
36933	2006 FORD E350	11/8/2005	23,129.58	22,358.61	770.97
36934	2006 FORD E350	11/8/2005	23,129.59	22,358.61	770.98
36935	2005 FORD EXPLORER	11/15/2005	18,284.15	17,674.72	609.43
36936	2005 FORD EXPLORER	12/20/2005	18,726.05	18,726.05	0.00
36937	2005 FORD EXPLORER	11/15/2005	18,488.77	18,488.77	0.00
36938	2005 FORD EXPLORER	11/18/2005	18,284.15	18,284.15	0.00
36939	2005 FORD EXPLORER	1/18/2006	21,161.52	21,161.52	0.00
36941	2005 FORD EXPLORER	3/10/2006	14,315.47	14,315.47	0.00
36942	2005 FORD TAURUS	12/5/2005	11,736.54	11,247.48	489.06
36946	2006 FORD EXPEDITION	6/1/2006	30,799.76	30,799.76	0.00
36951	2006 TOYOTA PRIUS	12/19/2005	25,222.00	25,222.00	0.00
36953	2005 FORD TAURUS	1/4/2006	11,736.54	11,736.54	0.00
36959	2006 FORD ESCAPE	1/25/2006	29,046.10	29,046.10	0.00
36960	2006 FORD ESCAPE	1/25/2006	29,046.10	29,046.10	0.00
36962	2006 FORD F350	5/12/2006	26,198.42	24,015.20	2,183.22
36966	2006 FORD CROWN VICTORIA	3/1/2007	32,852.86	32,852.86	0.00
36967	2006 FORD CROWN VICTORIA	9/20/2006	23,818.25	20,840.94	2,977.31
39612	2009 FORD EXPEDITION	6/9/2009	40,010.59	40,010.59	0.00
39613	2009 FORD EXPEDITION	6/29/2009	39,704.48	39,704.48	0.00
39628	2008 CHEVROLET TRAILBLAZER	10/6/2009	19,527.22	11,228.14	8,299.08
39630	2008 MERCURY MARQUIS	3/16/2010	19,433.36	14,575.00	4,858.36
39633	2010 FORD ESCAPE	4/23/2010	34,059.53	34,059.53	0.00
39635	2008 MERCURY SABLE	6/8/2010	18,767.20	13,628.57	5,138.63
39637	2010 FORD FUSION	6/3/2010	15,764.54	8,013.62	7,750.92
39638	2010 FORD FUSION	6/3/2010	15,764.54	8,013.62	7,750.92

Asset ID	Asset Description	Acq. Date	Acq. Value	Accum. Depr.	Book Value
39642	2010 FORD RANGER	6/14/2010	17,888.93	9,093.52	8,795.41
39643	2010 FORD RANGER	6/14/2010	21,960.96	11,163.51	10,797.45
39644	2010 FORD FUSION	7/28/2010	15,764.54	7,750.88	8,013.66
39645	2010 FORD FUSION	6/30/2010	15,764.54	7,882.25	7,882.29
39646	2010 CHEVROLET IMPALA	9/30/2010	19,074.32	12,943.28	6,131.04
39652	2011 FORD CROWN VICTORIA	9/30/2010	29,233.39	29,233.39	0.00
39653	2011 FORD CROWN VICTORIA	10/7/2010	27,815.59	27,815.59	0.00
39654	2010 FORD F150 SUPERCAB	10/13/2010	25,895.64	12,300.41	13,595.23
39655	2011 FORD EXPEDITION	11/9/2010	40,179.85	37,501.19	2,678.66
39656	2011 FORD EXPEDITION	11/9/2010	40,366.04	37,674.98	2,691.06
39657	2011 FORD EXPEDITION	11/9/2010	37,934.21	35,405.25	2,528.96
39660	2011 FORD FUSION	1/18/2011	15,764.54	6,962.66	8,801.88
39661	2011 FORD FUSION	1/18/2011	15,764.54	6,962.66	8,801.88
39662	2011 FORD FUSION	1/18/2011	15,764.54	6,962.66	8,801.88
39663	2011 FORD FUSION	1/18/2011	15,764.54	6,962.66	8,801.88
39664	2011 FORD FUSION	1/18/2011	15,764.54	6,962.66	8,801.88
39665	2011 CROWN VICTORIA	4/15/2011	35,590.68	35,590.68	0.00
39666	2011 CROWN VICTORIA	5/2/2011	31,519.57	31,519.57	0.00
39667	2011 CROWN VICTORIA	5/2/2011	33,002.55	33,002.55	0.00
39668	2011 CROWN VICTORIA	5/3/2011	33,956.05	33,956.05	0.00
39669	2011 CROWN VICTORIA	5/3/2011	33,267.08	33,267.08	0.00
39670	2011 CROWN VICTORIA	5/2/2011	32,847.17	32,847.17	0.00
39674	2012 FORD FUSION	11/21/2011	17,469.95	17,469.95	0.00
39675	2012 FORD F250	1/3/2012	50,708.54	25,354.28	25,354.26
39676	2012 DODGE CHARGER	1/18/2012	33,793.85	16,170.21	17,623.64
39679	2012 FORD EXPEDITION	3/13/2012	37,352.45	12,450.80	24,901.65
39680	2012 FORD CARGO VAN	3/20/2012	46,857.74	15,228.75	31,628.99
39683	2012 CHEVROLET TAHOE	5/1/2012	49,296.48	15,283.05	34,013.43
39687	2011 FORD CROWN VICTORIA	6/4/2012	30,210.49	9,314.90	20,895.59
39688	2011 FORD CROWN VICTORIA	6/4/2012	29,597.96	9,079.25	20,518.71
39689	2012 FORD F150 4X4	6/22/2012	30,314.08	9,094.23	21,219.85
39698	2012 DODGE CARAVAN	11/30/2012	20,792.85	10,742.97	10,049.88
39701	FORD F-150 CREW CAB	5/10/2013	34,140.63	10,567.33	23,573.30

Asset ID	Asset Description	Acq. Date	Acq. Value	Accum. Depr.	Book Value
39702	2013 DODGE CARGO VAN	2/27/2013	26,494.29	8,831.43	17,662.86
39703	2013 DODGE CHARGER	5/10/2013	42,020.68	18,208.97	23,811.71
39704	2013 FORD FUSION	5/10/2013	20,824.80	9,024.08	11,800.72
39705	2013 FORD FUSION	5/10/2013	20,824.80	9,024.08	11,800.72
39707	2013 FORD ESCAPE	6/6/2013	24,728.38	5,151.75	19,576.63
39710	2013 FORD F150 4X4	6/17/2013	28,876.65	11,550.66	17,325.99
40014	2013 TOYOTA TACOMA	8/13/2013	24,719.21	4,737.85	19,981.36
40015	2013 TOYOTA TACOMA	9/11/2013	24,707.76	4,529.76	20,178.00
40016	2013 FORD FUSION	9/20/2013	18,386.51	4,596.62	13,789.89
40017	2013 FORD F150	11/20/2013	26,308.25	4,165.47	22,142.78
40018	2014 FORD EXPLORER	11/25/2013	43,875.45	13,893.89	29,981.56
40019	2014 FORD EXPLORER	11/25/2013	41,633.20	6,591.92	35,041.28
40020	2014 FORD EXPLORER	11/25/2013	44,268.58	14,018.39	30,250.19
40022	2013 FORD TRANSIT CONNECT	12/11/2013	23,468.60	3,715.86	19,752.74
40036	2013 TOYOTA TACOMA 4X4	4/8/2014	29,003.50	5,179.20	23,824.30
40037	2013 TOYOTA TACOMA 4X4	4/8/2014	29,003.50	5,179.20	23,824.30
40038	2014 FORD F450	4/16/2014	48,300.80	11,128.22	37,172.58
40041	2014 FORD FUSION	5/29/2014	18,995.00	4,115.58	14,879.42
40124	2015 CHEVROLET TAHOE	2/27/2015	47,938.62	3,195.91	44,742.71
40125	2015 CHEVY SILVERADO	3/13/2015	40,264.34	2,684.29	37,580.05
40129	2015 DODGE DURANGO	4/28/2015	36,809.48	1,226.98	35,582.50
40130	2015 FORD F250 4X4	4/27/2015	31,484.75	0	31,484.75
40134	2015 FORD EXPLORER 4X4	5/26/2015	27,905.27	465.09	27,440.18
40145	2015 CHEVY TAHOE 4WD	7/30/2015	51,816.90	0	51,816.90
40039	2014 FORD EXPLORER	4/16/2014	42,081.93	9,527.16	32,554.77
40040	2014 FORD EXPLORER	5/28/2014	43,811.04	9,492.39	34,318.65
40052	2014 FORD TAURUS	9/30/2014	43,161.16	6,474.17	36,686.99
40053	2014 FORD TAURUS	9/30/2014	43,024.17	6,453.63	36,570.54
40054	2015 FORD TAURUS	11/3/2014	30,756.11	4,100.81	26,655.30
40111	2014 FORD F-150 SUPERCREW	12/3/2014	42,362.09	4,942.24	37,419.85
40113	2014 FORD F-150 SUPERCREW	12/30/2014	37,673.10	3,767.31	33,905.79
39695	2013 FORD INTERCEPTOR	11/6/2012	41,829.33	22,308.98	19,520.35
39696	2013 CHEVROLET TAHOE PURSUIT	10/30/2012	49,431.07	26,363.23	23,067.84

Asset ID	Asset Description	Acq. Date	Acq. Value	Accum. Depr.	Book Value
39697	2013 CHEV TAHOE PURSUIT 4X4	11/14/2012	50,393.04	26,876.29	23,516.75
39709	2013 FORD TAURUS PURSUIT	6/6/2013	40,857.81	28,373.48	12,484.33
40008	2013 CHEVROLET CAPRICE	6/30/2013	45,206.50	18,082.60	27,123.90
40009	2013 FORD E-350	6/30/2013	34,700.14	6,940.02	27,760.12
40023	2014 FORD EXPLORER 4WS	12/19/2013	35,684.68	10,705.41	24,979.27
40045	2013 FORD F-150 SUPERCREW	6/23/2014	36,304.27	5,186.32	31,117.95
40051	2014 FORD UTILITY	9/16/2014	45,465.65	6,819.85	38,645.80
40048	2015 FORD EXPLORER	8/19/2014	34,096.84	5,682.81	28,414.03
40031	2014 CHEVROLET TAHOE 4X4	1/24/2014	52,086.77	14,757.91	37,328.86
40032	2014 CHEVROLET TAHOE 4X4	6/30/2014	51,661.73	5,166.17	46,495.56
40047	2014 FORD UTILITY	8/5/2014	46,383.03	8,503.56	37,879.47
39693	2012 FORD F-250	8/23/2012	22,642.52	12,830.75	9,811.77
39694	2012 FORD F-250	9/11/2012	27,143.56	15,381.35	11,762.21
40044	2014 FORD F-150 CREW CAB	6/23/2014	27,570.68	2,757.07	24,813.61
40144	2014 FORD F150 SUPERCAB 4X4	6/3/2015	28,869.28	481.15	28,388.13
40050	2015 FORD F-250 CREW CAB	9/6/2014	41,467.39	3,455.62	38,011.77
40056	2015 FORD F-250 XL	11/13/2014	41,469.42	2,764.63	38,704.79
Subtotal Fleet Vehicles			5,422,930.19	3,477,200.52	1,945,729.67
Subtotal Equipment			27,040.41	22,328.78	4,711.63
Subtotal Land & Buildings			146,833.23	52,466.24	94,366.99
Subtotal Fleet Vehicles			5,422,930.19	3,477,200.52	1,945,729.67
Total Reconciled to Capital Asset System			5,596,803.83	3,551,995.54	2,044,808.29

COUNTY OF SHASTA
Appendix of Internal Service Funds

Unrestricted Retained Earnings Per FS 6-30-15:		\$ (1,327,412)
Adjustment for Board Approved 85% Confidence Level		
General Liability	(524,000)	
Workers Comp	<u>(3,830,000)</u>	
Adjusted Unrestricted Retained Earnings 6-30-15:		\$ (5,681,412)
 Financial Statement Expenditures:		
Operating Expenses	8,934,472	
Other Expense	<u>-</u>	
Subtotal Financial Statement Expenditures	8,934,472	
Less Depreciation	<u>-</u>	
Adjusted Financial Statement Expenditures	8,934,472	
Divided By	<u>6</u>	
Computed Allowable Working Capital		<u>1,489,078.70</u>
Difference Over (Under)		<u>\$ (7,170,491)</u>

COUNTY OF SHASTA
Appendix of Internal Service Funds

Unrestricted Retained Earnings Per G/L 6-30-15:		
Net Investment in Capital Assets	\$	569,471
Retained Earnings		1,804,710
		<hr/>
Unrestricted Retained Earnings Per FS 6-30-15:		
	\$	2,374,181
Less:		
Net Investment in Capital Assets		569,471
Subtotal		<hr/> (569,471)
		<hr/>
Unrestricted Retained Earnings, As Restated		
		1,804,710
Financial Statement Expenditures:		
Operating Expenses		6,292,426
Other Expense		<hr/> -
Subtotal Financial Statement Expenditures		<hr/> 6,292,426
Less Depreciation		<hr/> (190,117)
Adjusted Financial Statement Expenditures		<hr/> 6,102,309
Divided By		<hr/> 6
Computed Allowable Working Capital		<hr/> 1,017,051.42
Difference Over (Under)	\$	<hr/> <hr/> 787,659

Asset ID	Asset Description	Acq. Date	Acq. Value	Accum. Depr.	Book Value
40379	PURE STORAGE FLASH ARRAY 420	9/26/2013	95,807.24	27,943.77	67,863.47
40370	EXP SHELVES FOR NAS ITFILER01	5/16/2013	52,015.80	18,061.04	33,954.76
40382	FUJITSU BX900 SERVER	6/24/2014	27,772.15	4,628.69	23,143.46
40393	HP-5900 SWITCH	3/30/2015	23,484.49	978.52	22,505.97
40392	HP-5900 SWITCH	3/30/2015	23,484.48	978.52	22,505.96
40381	CISCO CATALYST 4500-X SWITCH	6/18/2014	22,687.10	3,781.18	18,905.92
40390	THUNDER 1030S ROUTER	4/17/2015	18,061.88	501.72	17,560.16
40391	THUNDER 1030S ROUTER	4/17/2015	18,061.87	501.72	17,560.15
40396	FUJITSU PYBX2560 M1 SERVER	6/15/2015	14,786.78	205.37	14,581.41
40487	EXPANSION MODULE	5/22/2012	28,976.88	14,890.90	14,085.98
40383	FUJITSU PRIMERGYBX ETHERNET SW	6/24/2014	16,876.43	2,812.74	14,063.69
40475	QUANTUM DXi6701 DISK DUPLICATN	11/8/2011	34,401.75	21,023.28	13,378.47
40476	QUANTUM DXi6701 and DXi6702 8T	11/8/2011	34,401.75	21,023.28	13,378.47
40387	FUJITSU PRIMERGY BX920 SERVER	5/27/2015	10,827.81	150.39	10,677.42
40394	HP 2920-48G SWITCH	4/14/2015	9,370.68	390.44	8,980.24
40372	DELL POWEREDGE R720	6/25/2013	13,414.95	4,471.64	8,943.31
40373	DELL POWEREDGE R720	6/25/2013	13,414.95	4,471.64	8,943.31
40371	DELL POWEREDGE R720	6/25/2013	13,414.94	4,471.64	8,943.30
40395	HP-3800 SWITCH	4/14/2015	9,292.40	387.18	8,905.22
40364	DELL POWEREDGE R720	5/10/2013	13,893.71	5,017.18	8,876.53
40362	DELL POWEREDGE R720	5/10/2013	13,893.70	5,017.18	8,876.52
40363	DELL POWEREDGE R720	5/10/2013	13,893.70	5,017.18	8,876.52
40384	FUJITSU PY BX920 S4 DUAL SERVE	6/24/2014	9,873.34	1,645.56	8,227.78
40429	CATALYST 6500 48PORT CEF720 GI	6/1/2010	51,366.79	43,519.08	7,847.71
40446	NETWORK STORAGE DVC	3/29/2011	26,357.27	18,669.74	7,687.53
40380	JUNOS PULSE GATEWAY 2600 BASE	10/29/2013	10,201.15	2,833.65	7,367.50
40474	5508 SERIES WIRELESS CONTROLLR	11/1/2011	17,069.34	10,431.26	6,638.08
40471	PALO ALTO NETWORKS PA-2020	10/4/2011	16,914.70	10,571.70	6,343.00
40472	THREAT PREVENTION SUB	10/4/2011	16,914.70	10,571.70	6,343.00

Asset ID	Asset Description	Acq. Date	Acq. Value	Accum. Depr.	Book Value
40388	FUJITSU ETERNUS JX40 SERVER	3/20/2015	6,139.83	255.83	5,884.00
40478	SERVER DELL POWEREDGE R710	11/1/2011	13,989.66	8,549.24	5,440.42
40385	PALO ALTO FIREWALL PA-3020	3/6/2015	5,456.19	303.12	5,153.07
40386	PALO ALTO FIREWALL PA-3020	3/6/2015	5,456.19	303.12	5,153.07
40368	CISCO CATALYST 2960S SWITCH	5/10/2013	7,521.99	2,716.26	4,805.73
40369	CISCO CATALYST 3750 BASE	5/10/2013	6,618.99	2,390.18	4,228.81
40367	CISCO CATALYST 2960S SWITCH	5/10/2013	5,754.69	2,078.09	3,676.60
40374	QLOGIC SANBOX 4PT 8GB FC 1PWR	6/30/2013	5,411.55	1,803.84	3,607.71
40375	QLOGIC SANBOX 4PT 8GB FC 1PWR	6/30/2013	5,411.55	1,803.84	3,607.71
40365	CISCO CATALYST 2960S SWITCH	5/10/2013	5,113.99	1,846.72	3,267.27
40366	CISCO CATALYST 2960S SWITCH	5/10/2013	5,113.99	1,846.72	3,267.27
40479	SERVER DELL POWEREDGE R710	11/1/2011	7,871.92	4,810.63	3,061.29
40458	DELL POWEREDGER710	5/3/2011	9,838.11	6,832.00	3,006.11
40448	DELL POWEREDGE SERVER	4/26/2011	9,775.37	6,788.46	2,986.91
40467	SERVER	6/14/2011	7,408.78	5,042.10	2,366.68
40477	DELL POWEREDGE T610 SERVER	11/1/2011	5,889.34	3,599.05	2,290.29
40447	DELL POWEREDGE SERVER	3/29/2011	7,172.67	5,080.62	2,092.05
40430	DELL POWEREDGE R710 SERVER	6/1/2010	9,603.51	8,136.28	1,467.23
40431	DELL POWEREDGE R710 SERVER	6/1/2010	9,603.51	8,136.28	1,467.23
40434	PRINTER	9/30/2010	5,810.59	4,600.04	1,210.55
40419	Catalyst 3750 12 SFP IPS Image	1/20/2010	12,281.90	11,087.81	1,194.09
40420	GE SFP,LC connector LX/LH tran	1/21/2010	12,281.91	11,087.82	1,194.09
40418	Qlogic 4 port upgrade software	12/9/2009	11,074.36	10,305.32	769.04
40417	Dell PowerEdge 2950 Server	6/30/2009	7,703.43	7,703.40	0.03
Subtotal IT Equipment			859,236.75	362,074.66	497,162.09

Asset ID	Asset Description	Acq. Date	Acq. Value	Accum. Depr.	Book Value
40459	NETAPP FA 3210 SAN	6/14/2011	100,153.90	68,160.31	31,993.59
40376	DELL POWEREDGE R720XD SERVER	8/16/2013	28,620.61	8,745.18	19,875.43
40491	SERVER	6/22/2012	11,216.76	5,608.38	5,608.38
40492	SERVER	6/22/2012	11,216.75	5,608.38	5,608.37
40460	DELL POWEREDGE R510 SERVER	12/19/2011	9,998.58	5,832.51	4,166.07
40461	DELL POWEREDGE R610	4/2/2012	5,516.72	2,988.21	2,528.51
40462	DELL POWEREDGE R610	4/2/2012	5,516.72	2,988.21	2,528.51
40416	BridgeWave SLE100	6/23/2009	18,593.11	18,593.10	0.01
Subtotal Department Equipment			190,833.15	118,524.28	72,308.87
28224	PDU-LIEBERT 100 KVA	9/1/1990	14,381.95	14,381.95	0.00
28225	AIR CONDITIONER-LIEBERT	9/1/1990	19,608.21	19,608.21	0.00
33862	LAN CABLE ANALYZER	12/10/1998	6,228.01	6,228.01	0.00
34634	WIRELESS NETWORK EQUIPMENT	1/28/2002	8,332.10	8,332.10	0.00
34636	WIRELESS NETWORK EQUIPMENT	1/28/2002	8,332.10	8,332.10	0.00
34646	RACK	7/16/2002	6,075.71	6,075.71	0.00
34648	PRINTER	7/17/2002	5,255.25	5,255.25	0.00
35509	HP PROCURVE SWITCH 5304XL	11/12/2002	6,359.22	6,359.22	0.00
35510	SWITCH	11/12/2002	8,801.79	8,801.79	0.00
35513	COPIER	10/15/2002	14,956.01	14,956.01	0.00
35520	CABLE TESTER	3/14/2003	9,724.17	9,724.17	0.00
35523	ENVELOPE PRINTER	6/4/2003	6,554.64	6,554.64	0.00
35525	PIX FIREWALL 515E UR	6/1/2003	5,627.41	5,627.41	0.00
35528	SERVER	6/23/2003	6,001.78	6,001.78	0.00
35530	HP PROCURVE SWITCH 5348XL	7/1/2003	8,246.46	8,246.46	0.00
35540	SWITCH	11/17/2003	5,300.29	5,300.29	0.00
35542	SWTICH	11/17/2003	5,300.29	5,300.29	0.00
35546	FIREWALL 6 INTERFACES	12/17/2003	5,627.40	5,627.40	0.00
35548	HP PROCURVE SWITCH 5372XL	2/25/2004	6,266.62	6,266.62	0.00
35559	SWITCH	11/2/2004	8,023.37	8,023.37	0.00

Asset ID	Asset Description	Acq. Date	Acq. Value	Accum. Depr.	Book Value
35560	SWITCH	11/2/2004	5,197.34	5,197.34	0.00
36251	VPN APPLIANCE	11/24/2004	14,140.97	14,140.97	0.00
36254	FILE SERVER	2/1/2005	5,805.62	5,805.62	0.00
36255	IDS APPLIANCE	2/14/2005	9,005.78	9,005.78	0.00
36256	FIREWALL	3/1/2005	5,538.39	5,538.39	0.00
36261	FILE SERVER	1/30/2006	9,434.56	9,434.56	0.00
36268	SERVER IBM P SERIES	5/1/2006	64,735.19	64,735.19	0.00
36271	NETWORK STORAGE APPLIANCE	7/1/2006	50,842.76	50,842.76	0.00
36272	NETWORK STORAGE APPLIANCE	7/1/2006	50,842.75	50,842.75	0.00
36273	FILE SERVER	11/1/2006	10,981.44	10,981.44	0.00
36276	1113 secure access control	11/22/2006	6,290.25	6,290.25	0.00
36277	FILE SERVER	1/8/2007	6,660.22	6,660.22	0.00
36281	SERVER	4/1/2007	7,071.21	7,071.21	0.00
36282	SERVER	4/1/2007	6,009.21	6,009.21	0.00
36283	SERVER	4/1/2007	8,637.26	8,637.26	0.00
36284	SERVER	4/1/2007	6,022.21	6,022.21	0.00
36454	SERVER	5/1/2005	5,914.36	5,914.36	0.00
36746	FILE SERVER	5/1/2007	8,609.06	8,609.06	0.00
36754	SERVER	1/4/2008	7,881.93	7,881.93	0.00
36755	ROUTER FIREWALL	1/8/2008	14,610.18	14,610.18	0.00
36756	NetApp shelf-Network Attached	1/11/2008	32,887.83	32,887.83	0.00
36757	SERVER	1/31/2008	7,835.73	7,835.73	0.00
36759	SERVER	3/4/2008	9,269.55	9,269.55	0.00
36760	SERVER	3/4/2008	9,269.55	9,269.55	0.00
36761	SERVER	3/4/2008	9,269.55	9,269.55	0.00
36762	Dell PowerEdge 1950 III Xeon	4/21/2008	6,470.86	6,470.86	0.00
36763	Dell PowerEdge 2950 III Xeon 3	4/9/2008	8,971.18	8,971.18	0.00
36764	Dell PowerEdge 1950 III Xeon	4/16/2008	6,254.59	6,254.59	0.00
36765	Dell PowerEdge 1950 III Xeon 3	4/17/2008	5,042.89	5,042.89	0.00
36766	SECURE ACCESS FIREWALL	5/8/2008	7,470.45	7,470.45	0.00

Asset ID	Asset Description	Acq. Date	Acq. Value	Accum. Depr.	Book Value
36767	SECURE ACCESS FIREWALL	5/8/2008	7,470.44	7,470.44	0.00
36769	SERVER	6/3/2008	7,220.33	7,220.33	0.00
36770	SERVER	6/3/2008	7,220.33	7,220.33	0.00
36774	NETWORK STORAGE DEVICE	6/30/2008	46,350.43	46,350.43	0.00
36775	ROUTER	5/1/2007	13,655.66	13,655.66	0.00
40401	SERVER	11/20/2008	5,073.70	5,073.70	0.00
40404	FIREWALL	1/8/2009	15,548.14	15,548.14	0.00
40405	FIREWALL	1/8/2009	15,548.14	15,548.14	0.00
40406	NETWORK ATTACHED STORAGE-SHELF	1/19/2009	32,866.65	32,866.65	0.00
40407	SERVER	1/22/2009	8,251.70	8,251.70	0.00
40409	SERVER	1/27/2009	7,501.53	7,501.53	0.00
40410	ROUTER	2/11/2009	70,822.32	70,822.32	0.00
40411	LOAD BALANCER	3/27/2009	15,520.54	15,520.54	0.00
40412	LOAD BALANCER	3/27/2009	15,520.53	15,520.53	0.00
40413	I/O DRAWER	3/19/2009	22,054.89	22,054.89	0.00
40414	AX Series 2000 load balancer	4/6/2009	11,985.19	11,985.19	0.00
40415	Quantum Scalar i500 14U Redund	6/30/2009	69,175.00	69,175.00	0.00
Subtotal Fully Depreciated Equipment			943,761.17	943,761.17	0.00
Subtotal IT Equipment			859,236.75	362,074.66	497,162.09
Subtotal Department Equipment			190,833.15	118,524.28	72,308.87
Subtotal Fully Depreciated Equipment			943,761.17	943,761.17	0.00
Total Reconciled to Capital Asset System			1,993,831.07	1,424,360.11	569,470.96

COUNTY OF SHASTA
Appendix of Internal Service Funds

Unrestricted Retained Earnings Per FS 6-30-15:		\$	819,036
Financial Statement Expenditures:			
Operating Expenses	3,583,452		
Other Expense			
Subtotal Financial Statement Expenditures	<u>3,583,452</u>		
Less Depreciation	<u>(25,410)</u>		
Less OPEB			
Adjusted Financial Statement Expenditures	<u>3,558,042</u>		
Divided By	<u>6</u>		
Computed Allowable Working Capital			<u>593,007.02</u>
Difference Over (Under)		\$	<u>226,029</u>

Unrestricted Retained Earnings Per FS 6-30-15:		\$	481,025
Financial Statement Expenditures:			
Operating Expenses	1,536,155		
Other Expense			
Subtotal Financial Statement Expenditures	<u>1,536,155</u>		
Less Depreciation			
Adjusted Financial Statement Expenditures	<u>1,536,155</u>		
Divided By	<u>6</u>		
Computed Allowable Working Capital			<u>256,025.83</u>
Difference Over (Under)		\$	<u><u>224,999</u></u>

Fiscal Year 14/15 Actual	Total (Memo Only)	Building Use	Equipment Use	County Audit 17300	CAO 10200	Auditor 11000	TTC 11100	Purchasing 11300	County Counsel 12000	Personnel 13000
Wages & Benefits										
Salaries & Wages	4,275,459				640,190	1,260,245	717,517	66,485	1,057,661	533,361
Benefits	2,184,627				298,194	643,504	398,556	45,244	476,490	322,639
Sub Total	6,460,086				938,384	1,903,749	1,116,073	111,729	1,534,151	856,000
Services & Supplies										
Clothing/Personal Supplies	61					29		16		16
Communications	35,191				3,639	12,257	6,381	1,057	5,826	6,031
Food	6,454					304				6,150
Household Exp.	69,477				10,709	18,421	15,272	4,755	10,001	10,319
Insurance	21,556				2,659	8,711	3,630	842	3,220	2,494
Maint. Of Equip.	183,911				756	118,216	62,387	189	945	1,418
Maint. Of Struct.	83,040				11,266	24,246	20,700	5,102	10,496	11,230
Memberships	20,097				1,438	2,933	575	260	10,357	4,534
Office Exp.	78,690				7,331	30,517	20,903	1,162	6,555	12,222
Office Exp. Legal Research Pubs.	17,274								17,274	
Postage	79,410					19,181	58,356	320	528	1,025
Secured Envelopes	4,541						4,541			
Office Exp. - Printing	3,383				1,667	185	1,531			
Office Exp. - Spec. Forms	5,764						5,764			
Investment Services	190,877						190,877			
Professional & Special Svs	63,068				21,846	21,782	15,151	162	1,465	2,662
Labor Management Negotiator	39,493									39,493
Testing Services	16,870									16,870
Info. Systems Service	616,377				14,572	468,075	69,698	5,219	19,397	39,416
Personnel Preemployment Services	87,270				173	2,713	737	385	366	82,896
Public & Legal Notices	29,507				199		7,319	353		21,636
Rents & Leases Equip	21,190				1,676	4,015	5,795		2,546	7,158
Rents & Leases Struct	15,901				1,200	4,320	3,267		2,459	4,655
Small Tools & Equip	46,246				91	23,615	11,486	2,882	5,040	3,132
Software	18,353					6,010	803		9,846	1,694
Special Dept. Expense	73,762				419	13,135	2,244	618	34,354	22,992
Fingerprinting	31,594									31,594
Trans. & Travel	67,011				9,575	20,504	6,107	2,547	20,156	8,122
Utilities	149,642				23,445	38,315	32,682	10,480	22,062	22,658
Sub Total	2,076,010				112,661	837,484	546,206	36,349	182,893	360,417
Cost Applied/Transfers										
Cost Applied Other	(587,147)								(436,216)	(150,931)
Cost Applied A-87	(5,779,872)				(1,113,180)	(2,068,789)	(419)	(153,008)	(1,160,356)	(1,284,120)
Cost Applied HHSA	(196,887)									(196,887)
Cost Applied AC	(109)						(109)			
Cost Applied Bank Charges	(7,494)						(7,494)			
Sub Total	(6,571,509)				(1,113,180)	(2,068,789)	(8,022)	(153,008)	(1,596,572)	(1,631,938)

Fiscal Year 14/15 Actual	Total (Memo Only)	Building Use	Equipment Use	County Audit 17300	CAO 10200	Auditor 11000	TTC 11100	Purchasing 11300	County Counsel 12000	Personnel 13000
Other Expenditures & Costs										
Building Use	2,213,651	2,213,651								
Equipment Use	259,612		259,612							
General Audit	61,880			61,880						
Identified Audit	14,470			14,470						
Expenditures Per Financial Statement:	4,514,199	2,213,651	259,612	76,350	(62,135)	672,444	1,654,257	(4,930)	120,472	(415,521)
Cost Adjustments										
Deductions - Cost Applied	6,571,509				1,113,180	2,068,789	8,022	153,008	1,596,572	1,631,938
Property Tax Fees	(481,260)					(132,070)	(349,190)			
Auditors' Fees - Payroll	(962)					(962)				
Treas Investment Fees	(655,723)						(655,723)			
Legal Services Revenue	(10,301)								(10,301)	
Bank Charges	(47,779)						(47,779)			
Charges for Services - A87	(50,001)					(49,782)	(18)		(201)	
Deduction - PY Cost Reimb Rev	398,502					181,852	216,449		201	
Deduction - Direct Billed Revenue	47,779						47,779			
Prior Per. Exp. Adj.	(177,983)				(27,293)	(51,599)	(44,383)	(4,211)	(24,229)	(26,268)
Miscellaneous Revenue	(12,212)				(103)	(11,847)	355		(14)	(603)
Building Use to CSD		(596,267)			93,434	152,625	130,372	41,687	87,797	90,351
Equipment Use to CSD			(38,204)		3,942	16,940	7,543	1,015	5,610	3,155
County Audit to CSD				(1,964)	607	497	301	27	311	221
Functional Cost	10,095,768	1,617,383	221,408	74,386	1,121,632	2,846,887	967,985	186,597	1,776,218	1,283,272
Additions - 1st Allocation										
Other	1,913,176	1,617,383	221,408	74,386						
Allocable Costs	8,182,592				1,121,632	2,846,887	967,985	186,597	1,776,218	1,283,272
Unallocated	(1,180,125)				(39,414)	(217,143)	(908,149)		(15,419)	
1st Allocation	8,915,643	1,617,383	221,408	74,386	1,082,219	2,629,743	59,836	186,597	1,760,800	1,283,272
Additions - 2nd Allocation										
Other	461,711				82,183	185,198	70,156	12,971	25,744	85,458
Allocable Costs	461,711				82,183	185,198	70,156	12,971	25,744	85,458
Unallocated	(89,002)				(2,806)	(16,009)	(69,891)		(296)	
2nd Allocation	372,709				79,377	169,189	266	12,971	25,448	85,458
Total Allocated	9,288,352	1,617,383	221,408	74,386	1,161,596	2,798,933	60,101	199,568	1,786,248	1,368,730
Direct Billed	849,590						55,254		446,517	347,818
Unallocated	1,269,127				42,219	233,153	978,040		15,715	

Fiscal Year 14/15 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											93,434	
11000 Auditor - Controller											152,625	
11100 TTC											130,372	
11300 Purchasing											41,687	
12000 County Counsel											87,797	
13000 Personnel											90,351	
10100 Board of Supervisors											27,407	
10300 Clerk of the Board											47,698	
11200 Assessor											246,823	
14000 Elections												
15900 Inter Mountain Fair												
16600 Land, Buildings & Improvements												
16902 Capital Proj Juvenile Hall												
16903 Capital Proj Adult Rehab Center												
17200 Surveyor												
17500 CSA Administration												
20110 Trial Courts				1,444		733						
20300 Conflict Public Defender												
20700 Public Defender									19,849			
20800 Grand Jury												
22100 County Clerk												
22700 District Attorney												105,859
22800 DCSS												
23500 Sheriff					16,602					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 Rehab Facility							0					
26300 Probation						12,707						
28000 Agriculture Commissioner												
28200 Building			9,771									
28500 Knighton Rd Beetle Mitigation												
28600 Planning			12,664									
28700 Coroner										3,986		
28800 Dispatch												
29000 Recorder											90,382	
29200 Public Guardian												
29400 Wildlife												
29700 Animal Control												
29900 Public Administration												
30100 Roads			38,641							18,860		
40200 Environmental Health			9,782									
40400 Mental Health Services Act												
41000 Mental Health					39,953			4,277		2,580		
41100 Public Health					4,210			4,277		93,742		
41200 Health Care												
41700 Child Services												
42200 Alcohol & Drug												
42500 Perinatal												
50100 Social Services Administration					1,043			4,277		28,397	5,894	
50200 Health and Human Services Agency												
53000 Opportunity Center											40,146	
54200 County Indigents												
54300 Housing											84,340	
57000 Veterans' Services												9,207

Fiscal Year 14/15 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
59000 Community Action Agency											52,495	
59200 HSG Home IPP Admin												
59600 Housing Rehabilitation												
61100 Library										8,820		
62000 Agriculture Extension Service										1,079		
62100 Farm Advisor												
70100 Recreation & Parks												
71000 Veterans' Hall										10,083		
00200 Fall River Mills Airport												
94000 Fleet Management												
95000 Risk Management											92,547	
92500 Information Systems											366,722	
95500 Facilities Management										875		
00207 Solid Waste												
00210 Shasta County Transit												
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												
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												
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 Acces 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												

Fiscal Year 14/15 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
00347 Sierra Lighting												
00351 Timber Ridge PRD Admin												
00360 Equestrian Estates PRD Admin												
00361 Tract 1323 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				12,998		94						
00374 Castella Water												
00375 Sugarloaf Water												
00376 Buckshot Ln Em Fire PRD Admin												
00377 Jones Valley Water												
00378 Palo Cedro 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												
00391 Fire Protection Admin.												
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												
00428 Shasta CSD												
00429 Mountain Gate 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												
00449 Happy Valley FPD												
00450 McArthur FPD												
00452 Millville FPD												
00461 Pine Grove MAD												
00462 Shasta MAD												

Fiscal Year 14/15 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
00463 Burney MAD												
00481 Fall River Mills RCD												
00482 W. Shasta RCD												
00490 ACID												
00491 Bella Vista Water												
00492 Burney Water												
00497 Mayers Memorial Hospital												
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												
00619 Clover Road PRD												
00620 Nunes Ranch PRD												
00621 No. 2 Squaw Carpet PRD												
00622 No. 2 Crowley Crk Rnchts PRD												
00623 No. 2 Los Palos Dr EFER PRD												
00624 Scenic Oak PRD												
00625 No. 2 Butterfield Ln EFER PRD												
00626 No. 1 Skylark Lane EFER PRD												
00627 Lake Drive PRD Admin												
00628 No. 2 Skylark Lane EFER PRD												
00629 CSA #6 JV S/A Elk Trail WSAD												
00630 CSA #23 CV S/A Cragview WSAD												
00631 Laurel Glen Estates PRD Admin												
00835 Detention Fac Inmate Funds Adm												
00843 Prop 10 Children & Fam. 1st												
00851 IHSS Public Authority												
00862 Law Library	1,883											
00892 RTPA												
00928 SHASCOM												
00952 Courts	22,788	50,816										
03010 Schools												
Total	26,242.03	50,815.74	83,855.03	3,663.79	61,901.81	13,439.26	0.01	12,831.12	19,849.48	175,265.55	1,650,720.97	115,065.73
Direct Bill												
Less CSD's												
Total Operating												
Balance Check	26,242.03	50,815.74	83,855.03	3,663.79	61,901.81	13,439.26	0.01	12,831.12	19,849.48	175,265.55	1,650,720.97	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	1.0000	0.6388	1.0000

Fiscal Year 14/15 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	3,942	3,350,640		3,350,640	733	182	87	9,413,569	3,350,640	18	7
11000 Auditor - Controller	16,940	2,741,234		2,741,234	7,104	659		3,692,533	2,741,234		
11100 TTC	7,543	1,662,279		1,662,279	1,326	403	5,673	1,867,450	1,662,279	2	352
11300 Purchasing	1,015	148,077		148,077	63	34		175,837	148,077	44	
12000 County Counsel	5,610	1,717,047		1,717,047	256	282		1,887,822	1,717,047		341
13000 Personnel	3,155	1,216,415		1,216,415	856	303		1,624,521	1,216,415		
10100 Board of Supervisors	5,024	580,037		580,037	207	130		608,571			
10300 Clerk of the Board		381,450		381,450	192	78		413,954			
11200 Assessor	22,825	4,282,487		4,282,487	357	999	85	4,693,791			
14000 Elections		1,327,452		1,327,452	954	466	519	1,699,566		21	
15900 Inter Mountain Fair		12,888		12,888	13			26,758		12	
16600 Land, Buildings & Improvements		1,741,505		1,741,505	129			4,328,970		163	
16902 Capital Proj Juvenile Hall					12			45,000		1	
16903 Capital Proj Adult Rehab Center		587,139		587,139	29			2,000,000		36	
17200 Surveyor		14,113		14,113	8			21,080			
17500 CSA Administration		682,036		682,036	156	256	27	807,271			
20110 Trial Courts		1,855,312		1,855,312	562			3,432,203			
20300 Conflict Public Defender		1,941,954		1,941,954	1,370			2,690,913			
20700 Public Defender		3,307,520		3,307,520	525	742		3,768,205		4	267
20800 Grand Jury		86,934		86,934	512			89,810			
22100 County Clerk		342,350		342,350	537	52	49	358,516			
22700 District Attorney	1,170	7,577,820		7,577,820	2,036	1,622		7,998,915		4	324
22800 DCSS		7,388,715		7,388,715	1,373	2,086	205	8,292,640		2	26
23500 Sheriff	93,819	17,422,852		17,422,852	5,160	3,198	1,439	18,845,382		7	384
23600 Boating Safety		732,421		732,421	345	198	147	873,218			
23700 Sheriff Civil Unit	338	541,360		541,360	160	132		537,253		1	
24600 Detention Annex	622	601,375		601,375	251	161		768,119			
25600 Victim Witness		839,299		839,299	224	264	304	958,538			
26000 Jail	14,330	13,601,945		13,601,945	3,100	2,247		14,883,072			
26100 Burney Substation		1,817,966		1,817,966	230	249		1,933,956		2	
26200 Juvenile Rehab Facility	2,858	4,830,981		4,830,981	582	1,049		4,958,835		5	
26300 Probation	4,318	11,657,164		11,657,164	3,118	2,218	590	16,178,911		8	192
28000 Agriculture Commissioner		1,399,205		1,399,205	439	350	178	1,610,712			25
28200 Building	2,337	1,617,355		1,617,355	712	375		2,149,400			
28500 Knighton Rd Beetle Mitigation		214		214	1			191,214			
28600 Planning	244	1,218,209		1,218,209	460	243		1,888,158			
28700 Coroner	1,342	1,015,939		1,015,939	576	154		1,311,388			
28800 Dispatch		1,286,580		1,286,580	11			1,290,323			
29000 Recorder	12,626	1,093,989		1,093,989	661	205	52	1,299,990		1	
29200 Public Guardian		622,880		622,880	121			654,751			
29400 Wildlife		623		623	21			623			
29700 Animal Control	11,120	571,960		571,960	145	104		703,412		1	
29900 Public Administration		97,081		97,081	194			150,771			
30100 Roads		20,190,909		20,190,909	6,573	2,529		23,314,452		249	
40200 Environmental Health	248	1,940,335		1,940,335	942	394	203	2,282,138			51
40400 Mental Health Services Act	427	9,141,835		9,141,835	1,604	1,449		11,354,005		9	
41000 Mental Health	358	22,995,909		22,995,909	3,049	2,320	1,223	25,224,815		3	77
41100 Public Health	616	14,889,345		14,889,345	5,383	3,342	1,025	17,864,729		15	128
41200 Health Care		145,202		145,202	54			300,480			
41700 Child Services		1,989,184		1,989,184	904	421		2,493,318		1	
42200 Alcohol & Drug		3,161,933		3,161,933	538	358	227	3,341,601		4	
42500 Perinatal		715,864		715,864	377	193		948,620			
50100 Social Services Administration	470	97,537,361	5,330	97,537,361	7,561	11,496	6,474	110,123,455		24	128
50200 Health and Human Services Agency		8,554,555		8,554,555	1,091	2,228	64	9,063,361		9	87
53000 Opportunity Center	1,270	5,949,578		5,949,578	1,942	5,662	56	6,212,055		18	
54200 County Indigents		1,758,549		1,758,549	63			2,012,844			
54300 Housing	9,847	884,275	3,656	884,275	1,652	160		1,111,852			
57000 Veterans' Services		464,380		464,380	185	216		473,163			

Fiscal Year 14/15 Actual	2.03	3.03	3.04	4.03	5.03	5.04	5.05	5.06	5.07	5.08	5.09
59000 Community Action Agency		476,671		476,671	317	52		608,412			
59200 HSG Home IPP Admin		242,314	2,742	242,314	511	26		500,490			
59600 Housing Rehabilitation		(3,266)	2,742	(3,266)	5	26		12,745			
61100 Library		1,346,898		1,346,898	27			1,447,508			
62000 Agriculture Extension Service	1,146	192,908		192,908	201	52	272	202,350		1	170
62100 Farm Advisor		49,855		49,855	30	26		58,230			
70100 Recreation & Parks		34,553		34,553	16			40,837			
71000 Veterans' Hall		120,076		120,076	87			139,974			
00200 Fall River Mills Airport		172,939		172,939	142			253,469		4	
94000 Fleet Management		2,299,106		2,299,106	2,598	154	33	4,156,322		60	
95000 Risk Management	8,535	19,412,865		19,412,865	963	234		20,386,680			315
92500 Information Systems	25,042	6,438,454		6,438,454	993	1,134		7,028,558		31	
95500 Facilities Management		3,639,960		3,639,960	3,605	907	33	4,253,807		6	
00207 Solid Waste		(8,278)		(8,278)	223			7,970,529		3	
00210 Shasta County Transit		405,305		405,305	56			432,297			
00300 Amber Lane PRD		293		293	6			8,044			
00301 Burney Meadows Storm Drain		106		106	3			606			
00302 Amber Ridge PRD		2,922		2,922	4			16,150			
00303 Marianas PRD		1,244		1,244	4			13,255			
00304 Coloma PRD		10,505		10,505	7			11,184			
00305 Vedder Road PRD		114		114	4			1,318			
00306 River Hill Estates PRD		490		490	3			40,501			
00307 Craig Lane PRD		309		309	5			15,312			
00308 E. Stillwater Way PRD		322		322	5			11,077			
00309 Fullerton Way PRD		254		254	5			4,990			
00310 Deer Flat Road		131		131	4			1,464			
00311 Skyway PRD		258		258	4			6,260			
00312 Mule Mt. PRD		250		250	4			5,252			
00313 Fore Way PRD		248		248	4			10,250			
00314 Blacks PRD		312		312	3			9,316			
00315 Logan PRD		564		564	4			19,581			
00316 Valparaiso PRD		430		430	4			10,327			
00317 Lakehead Lighting		1,267		1,267	30			1,429			
00318 Lark Court PRD		4,385		4,385	7			12,244			
00319 Manor Crest PRD		1,110		1,110	4			12,115			
00320 Santa Barbara Estates PRD		303		303	4			45,307			
00321 Victoria Highlands Estates PRD		37,970		37,970	7			39,390			
00322 Country Fields Estates PRD		496		496	4			7,508			
00324 China Gulch PRD		357		357	4			10,362			
00325 Manton Heights PRD		1,429		1,429	5			57,655			
00326 Manzanillo Orchard PRD		31,430		31,430	7			33,470			
00327 Lavern Lane PRD		76,065		76,065	9			79,629			
00328 Canto Del Lupine PRD Admin		320		320	3			44,326			
00329 Crowley Crk Ranchettes PRD Adm		325		325	5			20,326			
00330 Jordan Manor PRD Admin		239		239	4			23,940			
00331 Ritts Mill Road Admin		163		163	4			1,163			
00332 Rother Lighting		5,256		5,256	32			31,255			
00333 Robledo Road PRD Admin		7,247		7,247	5			30,192			
00334 Santa Barbara #2 PRD Admin		294		294	4			40,296			
00335 N Chaparral Dr PRD Admin		337		337	4			29,167			
00337 Woggon Lane PRD Admin		345		345	5			20,349			
00338 Aiden Park PRD Admin		249		249	4			20,250			
00339 L&R Estates PRD Admin		488		488	5			45,499			
00340 Squaw Carpet Fire Accs PRD Admin		248		248	4			3,249			
00341 Rolland Cntry Estates PRD Admin		283		283	4			25,285			
00342 Shelly Lane PRD Admin		35,692		35,692	8			39,552			
00343 Millville Way PRD Admin		1,105		1,105	4			11,116			
00344 Diamond Ridge PRD Admin		276		276	4			18,278			
00345 Mountain Gate Meadows PRD Admin		293		293	4			27,296			

Fiscal Year 14/15 Actual	2.03	3.03	3.04	4.03	5.03	5.04	5.05	5.06	5.07	5.08	5.09
00347 Sierra Lighting		1,933		1,933	35			7,009			
00351 Timber Ridge PRD Admin		4,908		4,908	4			23,271			
00360 Equestrian Estates PRD Admin		256		256	5			8,257			
00361 Tract 1323 PRD		739		739	19			3,549			
00364 Sonora PRD		706		706	5			40,826			
00366 Ponder PRD		386		386	5			993			
00367 Shasta Meadows PRD		19,236		19,236	7			23,525			
00368 Old Stagecoach PRD		1,097		1,097	4			7,102			
00369 Inter Mountain PRD		13,210		13,210	9			21,450			
00370 Alpine PRD		22,972		22,972	8			23,999			
00371 Water Agency		227,763		227,763	113			394,128			
00372 Dusty PRD		33,382		33,382	8			33,636			
00373 AQMD		2,574,629		2,574,629	418	163		2,898,019		2	
00374 Castella Water		92,844		92,844	151			92,666			
00375 Sugarloaf Water		42,852		42,852	111			56,353			
00376 Buckshot Ln Em Fire PRD Admin		87		87	3			87			
00377 Jones Valley Water		571,254		571,254	328			861,953			
00378 Palo Cedro Sewer		312,802		312,802	254			506,473			
00380 Amesbury Village PRD Admin		112		112	3			5,212			
00381 Palo Cedro Oaks PRD Admin		3,043		3,043	4			40,366			
00382 Shasta Lake Ranchos R/M		13,893		13,893	10			21,966			
00383 Holiday Acres R/M		16,199		16,199	6			37,515			
00384 Alpine Meadows Sewer		45,694		45,694	108			51,171			
00385 Belmont Storm Drain		266		266	6			15,155			
00386 Street Lighting Admin.		81,195		81,195	39			115,840			
00387 Cottonwood Sewer		864,500		864,500	628			936,143			
00391 Fire Protection Admin.	476	5,328,852		5,328,852	2,628	823		6,512,368		26	
00393 Burney Storm Drain		1,015		1,015	16			31,105			
00394 Keswick Admin.		755,267		755,267	225			943,576		25	
00395 French Gulch Water		115,250		115,250	159			138,995			
00396 Cragview Water		89,203		89,203	187			114,269			
00397 Los Palos Dr Em Fire PRD Admin		221		221	3			8,223			
00398 Foxwood Estates PRD Admin		473		473	3			30,483			
00399 Rocky Ledge estates PRD Admin		6,547		6,547	5			88,518			
00401 Anderson Cemetery					385			218,055			
00402 Burney Cemetery					325			120,243			
00403 Cottonwood Cemetery					253			117,805			
00404 Fall River Mills Cemetery					200			18,946			
00405 Halcumb Cemetery					234			60,736			
00406 Manton Cemetery					41						
00407 Millville Cemetery					299			111,270			
00408 Pine Grove Cemetery					554			137,290			
00422 Centerville CSD					108						
00423 Clear Creek CSD					83						
00424 Fall River Mills CSD					81						
00428 Shasta CSD					78						
00429 Mountain Gate CSD					35						
00441 Anderson FPD					899			1,864,073			
00442 Buckeye FPD					39			106,334			
00443 Burney FPD					871			647,774			
00444 Castella FPD					337			206,589			
00445 Shasta Lake FPD					902			1,735,184			
00446 Cottonwood FPD					668			656,402			
00447 Fall River Mills FPD					421			135,545			
00449 Happy Valley FPD					786			507,936			
00450 McArthur FPD					264			94,229			
00452 Millville FPD					465			93,800			
00461 Pine Grove MAD					367			88,219			
00462 Shasta MAD					1,437						

Fiscal Year 14/15 Actual	2.03	3.03	3.04	4.03	5.03	5.04	5.05	5.06	5.07	5.08	5.09
00463 Burney MAD					360			168,785			
00481 Fall River Mills RCD					465						
00482 W. Shasta RCD					7						
00490 ACID					87						
00491 Bella Vista Water					109						
00492 Burney Water					15						
00497 Mayers Memorial Hospital					137						
00600 Cottonwood Crk Meadows PRD		2,062		2,062	4			20,275			
00601 CSA #3 Castella Loan Admin		9,741		9,741	9			11,900			
00602 Aegean Way PRD		1,469		1,469	4			10,271			
00603 Village Green PRD		255		255	4			14,256			
00604 Butterfield PRD		292		292	4			10,296			
00605 Honeybee Acres PRD		256		256	4			10,257			
00606 Silver Saddle PRD		284		284	4			15,286			
00607 Wisteria Estates PRD		377		377	4			50,384			
00608 Santa Barbara PRD		4,444		4,444	6			30,306			
00609 Stillwater Ranch PRD		312		312	4			15,315			
00610 Sterling Ranch PRD		247		247	4			20,248			
00611 Mt. Lassen Woods PRD		735		735	4			85,449			
00612 Waterleaf Estates PRD		1,026		1,026	4			21,031			
00613 Jennifer Dr EFER PRD		341		341	5			7,344			
00614 White Oak Manor PRD		264		264	3			15,266			
00615 Terri Lee Terrace EFER PRD		263		263	4			3,266			
00616 Westview Rd EFER PRD		1,793		1,793	4			3,506			
00617 Sleeping Bull Estates PRD		680		680	4			27,697			
00618 Garth Dr EFER PRD		323		323	3			3,325			
00619 Clover Road PRD		385		385	4			7,389			
00620 Nunes Ranch PRD		358		358	4			10,365			
00621 No. 2 Squaw Carpet PRD		197		197	3			1,198			
00622 No. 2 Crowley Crk Rnchts PRD		200		200	3			1,201			
00623 No. 2 Los Palos Dr EFER PRD		181		181	3			3,182			
00624 Scenic Oak PRD		137		137	3			4,138			
00625 No. 2 Butterfield Ln EFER PRD		133		133	3			1,135			
00626 No. 1 Skylark Lane EFER PRD		189		189	2			193			
00627 Lake Drive PRD Admin					2						
00628 No. 2 Skylark Lane EFER PRD					2						
00629 CSA #6 JV S/A Elk Trail WSAD		59,537		59,537	12			268,199			
00630 CSA #23 CV S/A Cragview WSAD		14,432		14,432	11			14,727			
00631 Laurel Glen Estates PRD Admin					2						
00835 Detention Fac Inmate Funds Adm		203,957		203,957	4						
00843 Prop 10 Children & Fam. 1st					94						
00851 IHSS Public Authority		497,399		497,399	221	90	112	469,750		1	
00862 Law Library					199						
00892 RTPA					72						
00928 SHASCOM					894						
00952 Courts					1,189						
03010 Schools					2,357						
Total	259,611.79	341,326,146.86	14,470.00	341,326,146.86	99,751	53,896	19,078.12	417,995,122.98	10,835,691.59	823.00	2,873.31
Direct Bill											
Less CSD's				(10,835,692)	(10,338)	(1,863)	(5,759.97)	(18,661,732)	(10,835,692)	(64)	(701)
Total Operating				330,490,455	89,413	52,033	13,318.15	399,333,391		759	2173
Balance Check	259,611.79	341,326,146.86	14,470.00	341,326,146.86	99,751	53,896	19,078.12	417,995,122.98	10,835,691.59	823.00	2873
Average Cost per Unit	0.8528	0.0002	1.0000	0.0034	20	11	1.75	0.0002	0.0027	21.5760	2

Fiscal Year 14/15 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		143.00	143.00	4.00	239.25					8.00	173.00	19,564,603
11000 Auditor - Controllor	108.75	1561.00	1561.00	25.00	51.75					23.00	2,712.79	12,099,605
11100 TTC		359.00	359.00	7.00	70.75					14.00	736.74	7,001,503
11300 Purchasing		23.00	23.00	3.00	50.00					2.00	385.23	663,399
12000 County Counsel		115.00	115.00	3.00						11.00	365.71	7,133,858
13000 Personnel		419.00	419.00	9.00	310.25					12.00	484.63	5,370,086
10100 Board of Supervisors		94.00	94.00		107.25					5.00		1,801,714
10300 Clerk of the Board		84.00	84.00	1.00	189.50					3.00	592.90	1,225,777
11200 Assessor		168.00	168.00	11.00	76.25					42.00	1,323.63	13,531,642
14000 Elections		442.00	442.00	5.00	45.50					9.00	711.63	4,358,084
15900 Inter Mountain Fair		1.00	1.00									52,560
16600 Land, Buildings & Improvements		42.00	42.00	10.00								7,812,365
16902 Capital Proj Juvenile Hall		4.00	4.00									45,021
16903 Capital Proj Adult Rehab Center		11.00	11.00	2.00								3,174,367
17200 Surveyor												49,314
17500 CSA Administration		64.00	64.00	1.00						6.00	451.00	2,172,367
20110 Trial Courts		47.00	47.00									7,145,659
20300 Confilict Public Defender		687.00	687.00	1.00								6,577,565
20700 Public Defender		242.00	242.00	4.00	21.75					27.00	2,023.37	10,407,194
20800 Grand Jury		260.00	260.00	2.00	94.75							264,806
22100 County Clerk		99.00	99.00	3.00	9.50					2.00		1,044,067
22700 District Attorney	288.03	738.00	738.00	26.00	81.00					58.00	4,361.11	23,271,861
22800 DCSS	248.57	660.00	660.00	22.00	47.50					88.00	5,124.73	23,080,613
23500 Sheriff	261.01	2307.00	2307.00	129.00	854.75					118.00	19,633.84	53,844,151
23600 Boating Safety		162.00	162.00	9.00						5.00		2,339,087
23700 Sheriff Civil Unit		60.00	60.00	1.00						6.00		1,622,302
24600 Detention Annex		117.00	117.00	6.00						7.00		1,972,149
25600 Victim Witness		66.00	66.00	1.00						11.00		2,638,071
26000 Jail	2191.75	1549.00	1549.00	47.00	178.50					96.00	1,074.75	42,113,325
26100 Burney Substation		96.00	96.00	21.00						14.00		5,572,815
26200 Juvenile Rehab Facility		269.00	269.00	32.00	1.25					35.00	871.47	14,626,769
26300 Probation		1411.00	1411.00	49.00	187.75					94.00	24,232.26	39,543,775
28000 Agriculture Commissioner		172.00	172.00	10.00	65.25					13.00	855.31	4,411,402
28200 Building		233.00	233.00	8.25	669.50					17.00	1,683.04	5,400,148
28500 Knighton Rd Beetle Mitigation												191,642
28600 Planning		173.00	173.00	6.25	386.00					12.00		4,338,937
28700 Coroner		261.00	261.00	3.00	23.75					7.00		3,349,879
28800 Dispatch		2.00	2.00									3,863,498
29000 Recorder		126.00	126.00	2.00	35.25					9.00		3,592,193
29200 Public Guardian		20.00	20.00	1.00	660.75							1,901,334
29400 Wildlife												1,890
29700 Animal Control		58.00	58.00	1.00	97.50					7.00		1,858,924
29900 Public Administration		63.00	63.00		5.25					2.00	56.18	345,316
30100 Roads		3352.00	3352.00	105.00	519.75					91.00	4,464.76	63,775,006
40200 Environmental Health		261.00	261.00	30.25	5.75					16.00	2,463.86	6,177,467
40400 Mental Health Services Act		681.00	681.00	62.00						36.00	5,911.04	29,648,534
41000 Mental Health		1223.00	1223.00	46.00	278.50					93.00	4,048.32	71,277,384
41100 Public Health	2152.81	2025.00	2025.00	260.00	159.50					133.00	4,130.23	47,767,041
41200 Health Care		22.00	22.00	1.00								590,984
41700 Child Services		445.00	445.00	2.00						16.00	374.00	6,474,295
42200 Alcohol & Drug		232.00	232.00	8.00	6.75					19.00	173.00	9,667,264
42500 Perinatal		163.00	163.00	7.00						11.00	728.25	2,381,990
50100 Social Services Administration	2352.07	29322.00	29322.00	148.00	159.25				1.00	492.00	20,213.04	305,351,280
50200 Health and Human Services Agency		502.00	502.00	39.00	2100.00					91.00	24,540.37	26,203,724
53000 Opportunity Center		3516.00	3516.00	20.00	8.50					46.00	1,707.25	18,169,118
54200 County Indigents		8.00	8.00									5,530,021
54300 Housing		818.00	818.00	1.00	75.75					8.00	948.72	2,982,727
57000 Veterans' Services		97.00	97.00		37.50					5.00	1,628.65	1,413,396

Fiscal Year 14/15 Actual	6.03	6.04	6.05	7.03	8.03	8.04	8.05	8.06	8.07	9.03	9.04	
59000 Community Action Agency		74.00	74.00	3.00	0.25					3.00	356.75	1,615,129
59200 HSG Home IPP Admin		261.00	261.00									988,919
59600 Housing Rehabilitation		2.00	2.00							1.00		8,991
61100 Library		6.00	6.00	1.00								4,150,163
62000 Agriculture Extension Service		89.00	89.00	3.00						2.00		591,269
62100 Farm Advisor		11.00	11.00		2.50					1.00		158,021
70100 Recreation & Parks		6.00	6.00									109,972
71000 Veterans' Hall		38.00	38.00									390,372
00200 Fall River Mills Airport		36.00	36.00	1.00								599,566
94000 Fleet Management		1220.00	1220.00	46.00						5.00		8,759,870
95000 Risk Management	887.58	409.00	409.00	4.00	38.50					9.00	73.68	59,316,836
92500 Information Systems		340.00	340.00	208.00	42.75					43.00	6,486.41	20,306,848
95500 Facilities Management		1914.00	1914.00	25.00						35.00	4,829.45	11,547,869
00207 Solid Waste		78.00	78.00	9.00								7,954,365
00210 Shasta County Transit		24.00	24.00	1.00								1,243,011
00300 Amber Lane PRD												8,636
00301 Burney Meadows Storm Drain												820
00302 Amber Ridge PRD												21,999
00303 Marianas PRD												15,747
00304 Coloma PRD		2.00	2.00	1.00								32,206
00305 Vedder Road PRD												1,550
00306 River Hill Estates PRD												41,484
00307 Craig Lane PRD												15,934
00308 E. Stillwater Way PRD												11,725
00309 Fullerton Way PRD												5,502
00310 Deer Flat Road												1,729
00311 Skyway PRD												6,779
00312 Mule Mt. PRD												5,756
00313 Fore Way PRD												10,750
00314 Blacks PRD												9,943
00315 Logan PRD												20,713
00316 Valparaiso PRD												11,190
00317 Lakehead Lighting		6.00	6.00									4,005
00318 Lark Court PRD		2.00	2.00	1.00								21,025
00319 Manor Crest PRD												14,339
00320 Santa Barbara Estates PRD												45,916
00321 Victoria Highlands Estates PRD		2.00	2.00	1.00								115,342
00322 Country Fields Estates PRD												8,505
00324 China Gulch PRD												11,080
00325 Manton Heights PRD												60,517
00326 Manzanillo Orchard PRD		2.00	2.00	1.00								96,342
00327 Lavern Lane PRD		2.00	2.00	1.00								231,773
00328 Canto Del Lupine PRD Admin												44,970
00329 Crowley Crk Ranchettes PRD Adm												20,981
00330 Jordan Manor PRD Admin												24,422
00331 Ritts Mill Road Admin												1,494
00332 Rother Lighting		6.00	6.00									41,811
00333 Robledo Road PRD Admin												44,691
00334 Santa Barbara #2 PRD Admin												40,888
00335 N Chaparral Dr PRD Admin												29,845
00337 Woggon Lane PRD Admin		1.00	1.00									21,046
00338 Aiden Park PRD Admin												20,752
00339 L&R Estates PRD Admin												46,479
00340 Squaw Carpet Fire Accs PRD Admin												3,748
00341 Rolland Cntry Estates PRD Admin												25,854
00342 Shelly Lane PRD Admin		2.00	2.00	1.00								110,948
00343 Millville Way PRD Admin												13,330
00344 Diamond Ridge PRD Admin												18,833
00345 Mountain Gate Meadows PRD Admin												27,886

Fiscal Year 14/15 Actual	6.03	6.04	6.05	7.03	8.03	8.04	8.05	8.06	8.07	9.03	9.04	
00347 Sierra Lighting		7.00	7.00									10,924
00351 Timber Ridge PRD Admin												33,091
00360 Equestrian Estates PRD Admin												8,774
00361 Tract 1323 PRD												5,046
00364 Sonora PRD												42,242
00366 Ponder PRD												1,770
00367 Shasta Meadows PRD		2.00	2.00	1.00								62,009
00368 Old Stagecoach PRD												9,299
00369 Inter Mountain PRD		2.00	2.00	1.00								47,883
00370 Alpine PRD		2.00	2.00	1.00								69,955
00371 Water Agency		32.00	32.00	4.00								849,835
00372 Dusty PRD		2.00	2.00	1.00								100,412
00373 AQMD		147.00	147.00	4.25		12.00				7.00		8,061,268
00374 Castella Water		50.00	50.00									278,605
00375 Sugarloaf Water		31.00	31.00	1.00								142,230
00376 Buckshot Ln Em Fire PRD Admin												264
00377 Jones Valley Water		88.00	88.00	1.00								2,004,965
00378 Palo Cedro Sewer		89.00	89.00									1,132,509
00380 Amesbury Village PRD Admin												5,440
00381 Palo Cedro Oaks PRD Admin												46,456
00382 Shasta Lake Ranchos R/M		3.00	3.00	1.00								49,769
00383 Holiday Acres R/M												69,920
00384 Alpine Meadows Sewer		27.00	27.00									142,720
00385 Belmont Storm Drain												15,692
00386 Street Lighting Admin.		7.00	7.00									278,282
00387 Cottonwood Sewer		268.00	268.00	3.00								2,666,310
00391 Fire Protection Admin.		1960.00	1960.00	151.00		55.25				2.00		17,178,154
00393 Burney Storm Drain		6.00	6.00									33,162
00394 Keswick Admin.		69.00	69.00	3.00								2,454,501
00395 French Gulch Water		45.00	45.00									369,744
00396 Cragview Water		59.00	59.00									292,980
00397 Los Palos Dr Em Fire PRD Admin												8,668
00398 Foxwood Estates PRD Admin												31,432
00399 Rocky Ledge estates PRD Admin												101,618
00401 Anderson Cemetery		170.00	170.00									218,780
00402 Burney Cemetery		145.00	145.00									120,858
00403 Cottonwood Cemetery		107.00	107.00									118,272
00404 Fall River Mills Cemetery		88.00	88.00									19,322
00405 Halcumb Cemetery		102.00	102.00									61,174
00406 Manton Cemetery		10.00	10.00									61
00407 Millville Cemetery		129.00	129.00									111,827
00408 Pine Grove Cemetery		266.00	266.00									138,376
00422 Centerville CSD		36.00	36.00									180
00423 Clear Creek CSD		32.00	32.00									147
00424 Fall River Mills CSD		30.00	30.00									141
00428 Shasta CSD		30.00	30.00									138
00429 Mountain Gate CSD		4.00	4.00									43
00441 Anderson FPD		434.00	434.00									1,865,840
00442 Buckeye FPD		8.00	8.00									106,389
00443 Burney FPD		405.00	405.00									649,455
00444 Castella FPD		156.00	156.00									207,238
00445 Shasta Lake FPD		439.00	439.00									1,736,964
00446 Cottonwood FPD		323.00	323.00									657,716
00447 Fall River Mills FPD		201.00	201.00									136,368
00449 Happy Valley FPD		382.00	382.00									509,486
00450 McArthur FPD		122.00	122.00									94,737
00452 Millville FPD		223.00	223.00									94,711
00461 Pine Grove MAD		174.00	174.00									88,934
00462 Shasta MAD		710.00	710.00									2,857

Fiscal Year 14/15 Actual	6.03	6.04	6.05	7.03	8.03	8.04	8.05	8.06	8.07	9.03	9.04	
00463 Burney MAD		168.00	168.00									169,481
00481 Fall River Mills RCD		215.00	215.00									895
00482 W. Shasta RCD		2.00	2.00									11
00490 ACID		33.00	33.00									153
00491 Bella Vista Water		40.00	40.00									189
00492 Burney Water		2.00	2.00									19
00497 Mayers Memorial Hospital		44.00	44.00									225
00600 Cottonwood Crk Meadows PRD												24,403
00601 CSA #3 Castella Loan Admin	250.47											31,642
00602 Aegean Way PRD												13,214
00603 Village Green PRD												14,769
00604 Butterfield PRD												10,884
00605 Honeybee Acres PRD												10,773
00606 Silver Saddle PRD												15,857
00607 Wisteria Estates PRD												51,142
00608 Santa Barbara PRD		2.00	2.00	1.00								39,205
00609 Stillwater Ranch PRD												15,942
00610 Sterling Ranch PRD												20,745
00611 Mt. Lassen Woods PRD												86,922
00612 Waterleaf Estates PRD												23,086
00613 Jennifer Dr EFER PRD												8,030
00614 White Oak Manor PRD												15,798
00615 Terri Lee Terrace EFER PRD												3,797
00616 Westview Rd EFER PRD												7,097
00617 Sleeping Bull Estates PRD												29,060
00618 Garth Dr EFER PRD												3,974
00619 Clover Road PRD												8,163
00620 Nunes Ranch PRD												11,085
00621 No. 2 Squaw Carpet PRD												1,596
00622 No. 2 Crowley Crk Rnchts PRD												1,605
00623 No. 2 Los Palos Dr EFER PRD												3,547
00624 Scenic Oak PRD												4,414
00625 No. 2 Butterfield Ln EFER PRD												1,404
00626 No. 1 Skylark Lane EFER PRD												573
00627 Lake Drive PRD Admin												2
00628 No. 2 Skylark Lane EFER PRD												2
00629 CSA #6 JV S/A Elk Trail WSAD		3.00	3.00									387,291
00630 CSA #23 CV S/A Cragview WSAD		3.00	3.00									43,607
00631 Laurel Glen Estates PRD Admin												2
00835 Detention Fac Inmate Funds Adm				5.00								407,923
00843 Prop 10 Children & Fam. 1st		40.00	40.00			1.00						175
00851 IHSS Public Authority		89.00	89.00	1.00	27.00					4.00		1,465,182
00862 Law Library		90.00	90.00									2,262
00892 RTPA		28.00	28.00									128
00928 SHASCOM		426.00	426.00		12.50							1,758
00952 Courts	45900.90	317.00	317.00									121,328
03010 Schools	612.50	89156.00	89156.00									181,281
Total	55254.44	158888.00	158888.00	1681.00	8103.50	0.01	0.01	0.01	1.00	1932.00	150931.10	1,114,682,941
Direct Bill												
Less CSD's	(109)	(2,620)	(2,620)	(51)	(722)					(70)	(4,858)	(40,362,891)
Total Operating	55,146	156,268	156,268	1,630	7,382	0	0	0	1	1862	146,073	730,506,171
Balance Check	55,254.44	158,888	158,888.00	1,681.00	8,103.50	0	0.01	0.01	1.00	1932	150,931.10	1,114,682,941
Average Cost per Unit	1.000		0.0305	118.7196	165.4811	0	0.0020	0.0020	445271.8229	629	1.0137	446,257

COUNTY OF SHASTA

Fiscal Year 14/15 Actual	6.03	8.03	8.07	9.03	9.04	Total
10200 CAO					-173	(173.00)
11000 Auditor - Controller	-108.75				-2712.79	(2,821.54)
11100 TTC					-736.74	(736.74)
11300 Purchasing					-385.23	(385.23)
12000 County Counsel					-365.71	(365.71)
13000 Personnel					-484.63	(484.63)
10300 Clerk of the Board					-592.9	(592.90)
11200 Assessor					-1323.63	(1,323.63)
14000 Elections					-711.63	(711.63)
17500 CSA Administration					-451	(451.00)
20700 Public Defender					-2023.37	(2,023.37)
22700 District Attorney	-288.03				-4361.11	(4,649.14)
22800 DCSS	-248.57				-5124.73	(5,373.30)
23500 Sheriff	-261.01				-19633.84	(19,894.85)
26000 Jail	-2191.75				-1074.75	(3,266.50)
26200 Juvenile Rehab Facility					-871.47	(871.47)
26300 Probation					-24232.26	(24,232.26)
28000 Agriculture Commissioner					-855.31	(855.31)
28200 Building					-1683.04	(1,683.04)
29200 Public Guardian		(2,020.00)				(2,020.00)
29900 Public Administration		(8,281.37)			-56.18	(8,337.55)
30100 Roads					-4464.76	(4,464.76)
40200 Environmental Health					-2463.86	(2,463.86)
40400 Mental Health Services Act				-7564.50	-5911.04	(13,475.54)
41000 Mental Health				-19541.61	-4048.32	(23,589.93)
41100 Public Health	-2152.81			-27946.61	-4130.23	(34,229.65)
41700 Child Services				-3362.00	-374	(3,736.00)
42200 Alcohol & Drug				-3992.37	-173	(4,165.37)
42500 Perinatal				-2311.37	-728.25	(3,039.62)
50100 Social Services Administration	-2352.07		(436,215.72)	-103381.44	-20213.04	(562,162.27)
50200 Health and Human Services Agency				-19121.36	-24540.37	(43,661.73)
53000 Opportunity Center				-9665.74	-1707.25	(11,372.99)
54300 Housing					-948.72	(948.72)
57000 Veterans' Services					-1628.65	(1,628.65)
59000 Community Action Agency					-356.75	(356.75)
95000 Risk Management	-887.58				-73.68	(961.26)
92500 Information Systems					-6486.41	(6,486.41)
95500 Facilities Management					-4829.45	(4,829.45)
00601 CSA #3 Castella Loan Admin	-250.47					(250.47)
00952 Courts	-45900.9					(45,900.90)
03010 Schools	-612.5					(612.50)
Total	(55,254.44)	(10,301.37)	(436,215.72)	(196,887.01)	(150,931.10)	(849,589.64)
Direct Bill	55,254	10,301	436,216	196,887	150,931	849,589.63