

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

ACTUAL COST FOR FISCAL YEAR 2015/2016



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 2015/2016 and billings for fiscal year 2017/2018, are allowable in accordance with the requirements of OMB 2 CFR Part 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. 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: \_\_\_\_\_

A handwritten signature in black ink, appearing to read "B Muir", is written over a horizontal line.

Brian Muir  
Shasta County  
Auditor-Controller

Date: December 20, 2016

**Fiscal Year 15/16 Actual**

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County of Shasta  
Countywide Cost Allocation Plan  
EXHIBIT A

Fiscal Year 15/16 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 2015-16 (To Be Used As 2017-2018 Estimate)	Roll Forward	Add'l Adj For FY 2017-18 Estimates	Total Claimable Costs FY 2017-18
											FY 2015-16 (15-16 Actual Cost Minus 15-16 Est Paid)		
Building Use													
Equipment Use													
County Audit													
10200 CAO													
11000 Auditor - Controller													
11100 TTC													
11300 Purchasing													
12000 County Counsel													
13000 Personnel													
10100 Board of Supervisors	26,720	11,146	100	1,887	5,388	3		17,896	3,914	67,053	16,440		83,492.44
10300 Clerk of the Board	46,502		56	1,068	4,447	3	425	19,313	2,312	74,126	1,329		75,454.90
11200 Assessor	240,632	20,625	745	14,117	23,666	5	1,560	1,330	32,656	335,337	(9,528)		325,809.10
14000 Elections			285	5,395	26,039	15	1,135	22,317	6,856	62,041	5,507		67,547.82
15900 Inter Mountain Fair			6	104	294					404	(15,084)		(14,680.12)
16300 Courthouse Remodel													
16600 Land, Buildings & Improvements			565	10,697	10,685	2	1,418			23,367	16,969	(16,969)	23,366.82
16700 Library Building Construction													
16900 Administration Building Construction													
16901 Animal Shelter Construction													
16902 Capital Proj Juvenile Hall			13	239	91					343	(64,656)	64,656	342.95
16903 Capital Proj Adult Rehab Center			195	3,689	1,825	0				5,709	4,891	(4,891)	5,708.97
17200 Surveyor			2	46	134					182	28		209.90
17500 CSA Administration			146	2,766	7,198	2	1,418		4,627	16,157	3,859		20,015.23
20110 Trial Courts	71		422	7,989	11,776	2				20,259	(902)		19,357.46
20300 Conflict Public Defender			408	7,722	20,476	18				28,624	(7,106)		21,518.25
20500 Integrated Justice													
20700 Public Defender	19,849		684	12,948	24,824	10	1,560	3,004	21,700	84,580	32,394		116,973.30
20800 Grand Jury			17	317	8,634	8	425	26,222		35,623	14,009		49,632.05
22100 County Clerk			70	1,329	11,438	4	425	601	1,566	15,433	(1,516)		13,916.15
22700 District Attorney	153,283	1,808	1,484	28,106	80,063	36	5,814	59,268	47,610	377,473	116,871		494,343.79
22800 DCSS			1,399	26,490	60,822	22	1,985	13,218	67,918	171,855	26,520		198,375.33
23500 Sheriff	36,781	146,739	3,587	67,929	152,303	71	12,622	112,657	82,300	614,989	108,844		723,833.55
23600 Boating Safety			182	3,447	11,780	7	5,389		2,346	23,150	3,764		26,914.47
23700 Sheriff Civil Unit	118	844	106	2,000	5,692	2	284		3,914	12,959	1,054		14,013.42
24600 Detention Annex		1,556	113	2,146	6,187	3			4,697	14,702	(1,206)		13,496.28
25600 Victim Witness			171	3,240	11,540	4	567		8,513	24,035	7,609		31,643.78
26000 Jail		12,678	2,777	52,579	87,335	45	3,616	45,320	69,244	273,594	32,281		305,875.69
26100 Burney Substation	0		390	7,389	11,107	4			11,742	30,633	6,356		36,988.93
26200 Juvenile Rehab Facility	0	3,997	963	18,234	28,765	8	8,580	3,262	28,182	91,990	(69,623)	63,253	85,620.88
26300 Probation	28,847		2,230	42,222	91,978	43	10,069	29,656	59,962	265,007	43,314		308,320.88
26400 Boys Camp													
28000 Agriculture Commissioner			290	5,482	14,723	6	567	10,515	10,039	41,621	6,110		47,730.94
28200 Building	8,610	292	358	6,782	19,693	8	425	86,220	12,992	135,380	(9,494)		125,886.27
28500 Knighton Rd Beetle Mitigation			0	1	52					53	(121)		(67.87)
28600 Planning	11,160	292	287	5,427	12,986	5		31,587	9,391	71,135	(26,382)		44,752.85
28700 Coroner	3,986	3,754	206	3,905	13,990	9	709	4,163	5,416	36,139	6,229		42,368.22
28800 Dispatch			247	4,673	547	0				5,466	1,063		6,529.62
29000 Recorder	88,115	8,741	188	3,569	15,703	3	284	2,747	6,948	126,298	(12,168)		114,129.76
29200 Public Guardian			179	3,384	2,479	1	142	122,327		128,512	765		129,276.61
29400 Wildlife			(0)	(0)	345					345	(237)		107.97
29700 Animal Control		11,009	107	2,020	4,702	2		19,999	3,914	41,753	(4,975)		36,778.29
29900 Public Administration			34	642	5,508	3		(4,935)	1,491	2,744	(2,374)		369.99
30100 Roads	39,853		3,281	62,127	164,323	111	8,083	82,959	65,579	426,316	(2,876)		423,439.67

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											FY 2015-16 (15-16 Actual Cost Minus 15-16 Est Paid)		
40200 Environmental Health	8,620	292	646	12,235	27,021	10	1,985	4,378	12,125	67,312	(16,392)		50,919.21
40400 Mental Health Services Act		800	1,740	32,953	58,523	26	8,367		21,070	123,479	15,733		139,212.25
41000 Mental Health	46,810		4,423	83,754	95,138	43	6,523	51,586	55,492	343,771	32,489		376,259.23
41100 Public Health	97,065	4,938	3,031	57,395	150,877	70	28,079	11,845	80,128	433,429	(30,575)		402,854.36
41200 Health Care			30	574	1,119	1	142			1,866	(2,574)		(707.55)
41700 Child Services			378	7,153	20,838	13	425		9,934	38,742	(3,032)		35,709.36
42200 Alcohol & Drug			574	10,868	16,572	9	709	129	11,628	40,489	6,236		46,725.05
42400 Substance Abuse Crime Prevention													
42500 Perinatal			144	2,717	10,601	6	142		6,496	20,106	2,043		22,148.46
50100 Social Services Administration	82,168	470	32,457	364,020	376,040	943	37,014	20,259	319,151	1,232,521	212,197		1,444,718.49
50200 Health & Human Services Agency			1,767	33,468	63,694	20	8,934	387,498	58,719	554,100	345,943		900,042.64
53000 Opportunity Center	39,139	3,213	1,169	22,142	130,198	118	4,964	4,850	28,319	234,111	41,358		275,469.57
54200 County Indigents			364	6,886	470					7,720	939		8,658.33
54300 Housing	82,225	9,847	151	2,854	37,746	32	993	7,596	6,815	148,258	5,315		153,573.02
57000 Veterans' Services	13,331		75	1,412	6,551	3	142	28,154	3,724	53,391	31,889		85,279.62
59000 Community Action Agency	51,178		84	1,596	9,657	3	1,702		2,064	66,284	52		66,336.20
59100 HSG Cal Home													
59200 HSG Home IPP Admin			83	1,567	15,878	15				17,542	17,382		34,923.65
59300 PHA Housing Assistance Adm													
59600 Housing Rehabilitation			3	61	499				783	1,346	(514)		831.75
61100 Library	8,819		256	4,849	758	0	142			14,824	(273)		14,550.69
62000 Agriculture Extension Service		717	33	631	3,905	2			1,450	6,738	(2,170)		4,568.82
62100 Farm Advisor			9	178	921	0	142		391	1,642	(145)		1,497.17
62200 CO-OP Extension Forestry													
62300 CO-OP Extension Intermountain													
70100 Recreation & Parks			6	108	322	0				435	(22)		412.87
71000 Veterans' Hall	7,999		22	410	1,530	1				9,962	(2,224)		7,737.44
00200 Fall River Mills Airport			64	1,212	2,505	1	142			3,923	(1,486)		2,437.50
94000 Fleet Management			440	8,339	50,339	42	6,382		3,914	69,456	(10,692)		58,764.01
95000 Risk Management	90,226	9,333	1,862	35,267	23,662	13	709	5,493	6,977	173,542	8,959		182,501.00
92500 Information Systems	315,737	25,042	1,213	22,964	40,202	12	21,839	10,815	33,418	471,242	(78,172)		393,069.96
95500 Facilities Management	10,501		765	14,481	91,185	74	9,502		27,072	153,579	26,501		180,080.01
00207 Solid Waste			584	11,054	10,277	4	1,276		2,348	25,543	2,389		27,931.81
00210 Shasta County Transit			87	1,647	1,225	1	142			3,102	(464)		2,638.52
00300 Amber Lane PRD			0	1	109					109	(3)		106.70
00301 Burney Meadows Storm Drain			0	0	49					49	1		49.93
00302 Amber Ridge PRD			0	1	91					93	20		112.63
00303 Marianas PRD			0	1	80					82	8		89.46
00304 Coloma PRD			0	8	88					96	23		119.42
00305 Vedder Road PRD			0	0	39					39	(40)		(0.41)
00306 River Hill Estates PRD			0	0	91					91	8		98.71
00307 Craig Lane PRD			(0)	(1)	86					85	11		96.55
00308 E. Stillwater Way PRD			0	4	104					108	(333)		(225.13)
00309 Fullerton Way PRD			0	1	91					92	(2)		89.19
00310 Deer Flat Road			0	0	41					41	(37)		4.06
00311 Skyway PRD			0	1	79					80	8		87.46
00312 Mule Mt. PRD			0	5	133	0	142			280	207		487.35
00313 Fore Way PRD			2	40	138	0	142			322	246		567.99
00314 Blacks PRD			0	1	80					81	20		100.42
00315 Logan PRD			0	4	87					91	(333)		(241.27)
00316 Valparaiso PRD			0	4	80					84	18		102.71
00317 Lakehead Lighting			0	4	561	0				565	(10)		555.02
00318 Lark Court PRD			0	1	79					80	14		94.45
00319 Manor Crest PRD			0	1	92					94	(31)		62.36



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											FY 2015-16 (15-16 Actual Cost Minus 15-16 Est Paid)	FY 2015-16 (15-16 Actual Cost Minus 15-16 Est Paid)		
00320 Santa Barbara Estates PRD			0	1	87					88	15		103.33	
00321 Victoria Highlands Estates PRD			0	4	73					78	5		82.41	
00322 Country Fields Estates PRD			0	6	133					139	(505)		(365.88)	
00323 Mel Mar Lighting														
00324 China Gulch PRD			0	4	75					80	(463)		(383.70)	
00325 Manton Heights PRD			0	3	106					108	1		109.85	
00326 Manzanillo Orchard PRD			0	4	73					77	11		87.64	
00327 Lavern Lane PRD			0	8	112					121	21		142.18	
00328 Canto Del Lupine PRD Admin			(0)	(0)	82					82	17		98.71	
00329 Crowley Crk Ranchettes PRD Adm			0	4	92					96	20		115.79	
00330 Jordan Manor PRD Admin			4	74	136	0	142			356	274		629.60	
00331 Ritts Mill Road Admin			0	0	96					96	(12)		84.12	
00332 Rother Lighting			1	19	636	0				656	37		692.39	
00333 Robledo Road PRD Admin			0	2	106					108	31		139.22	
00334 Santa Barbara #2 PRD Admin			0	1	86					87	(4)		83.09	
00335 N Chaparral Dr PRD Admin			0	1	105					106	16		121.72	
00337 Woggon Lane PRD Admin			0	1	96					97	(2)		94.80	
00338 Aiden Park PRD Admin			0	1	82					83	17		99.42	
00339 L&R Estates PRD Admin			3	57	111					171	83		253.63	
00340 Squaw Carpet Fire Accs PRD Admin			0	3	74					77	(343)		(265.44)	
00341 Rolland Cntry Estates PRD Admin			0	1	88					89	16		104.89	
00342 Shelly Lane PRD Admin			0	5	96					101	(7)		93.35	
00343 Millville Way PRD Admin			2	47	135	0	142			326	(186)		139.84	
00344 Diamond Ridge PRD Admin			0	1	81					82	14		95.47	
00345 Mountain Gate Meadows PRD Admin			0	1	77					78	12		89.53	
00347 Sierra Lighting			0	6	606	0				613	53		666.04	
00351 Timber Ridge PRD Admin			0	1	77					78	7		84.74	
00360 Equestrian Estates PRD Admin			0	1	97					97	15		112.04	
00361 Tract 1323 PRD			0	2	363					365	2		366.59	
00362 Sand Pit PRD														
00363 Latona PRD														
00364 Sonora PRD			1	26	162	0	142			331	177		507.49	
00366 Ponder PRD			0	1	90					91	5		96.12	
00367 Shasta Meadows PRD			0	5	79					84	(327)		(242.36)	
00368 Old Stagecoach PRD			(0)	(0)	74					74	(7)		67.08	
00369 Inter Mountain PRD			6	105	145	0				256	(243)		12.57	
00370 Alpine PRD			0	3	95					99	5		104.03	
00371 Water Agency			55	1,037	2,500	1	142	1,416		5,151	914		6,064.86	
00372 Dusty PRD			0	5	96					101	(4)		96.93	
00373 AQMD	11,549		381	7,211	10,385	5	1,135	3,519	5,480	39,664	(11,321)		28,342.48	
00374 Castella Water			22	412	3,351	2				3,788	1,043		4,830.69	
00375 Sugarloaf Water			9	175	2,474	1				2,659	279		2,938.39	
00376 Buckshot Ln Em Fire PRD Admin			0	0	49					49	1		49.88	
00377 Jones Valley Water			109	2,067	7,525	3				9,704	(538)		9,166.39	
00378 Palo Cedro Sewer			67	1,263	5,756	4				7,089	(4,587)		2,501.94	
00379 Old Oregon Trail Sewer														
00380 Amesbury Village PRD Admin			0	0	64					64	6		70.12	
00381 Palo Cedro Oaks PRD Admin			0	1	82					83	21		104.75	
00382 Shasta Lake Ranchos R/M			1	16	175	0				192	(414)		(221.83)	
00383 Holiday Acres R/M			0	6	92					98	(167)		(69.05)	
00384 Alpine Meadows Sewer			10	188	2,422	1	284			2,904	1,081		3,984.92	
00385 Belmont Storm Drain			0	0	78					79	(40)		38.30	
00386 Street Lighting Admin.			18	346	804	0				1,168	160		1,328.53	
00387 Cottonwood Sewer			214	4,049	12,532	9	567			17,370	12		17,382.08	

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											FY 2015-16 (15-16 Actual Cost Minus 15-16 Est Paid)		
00390 Ox Yoke Water													
00391 Fire Protection Admin.			1,228	23,253	50,795	42	36,872	5,880	1,565	119,634	(1,470)		118,163.17
00392 Anderwood Water													
00393 Burney Storm Drain			0	1	308	0				309	(4)		305.26
00394 Keswick Admin.			235	4,459	6,259	2				10,956	5,117		16,072.31
00395 French Gulch Water			44	840	3,301	2	142			4,330	893		5,222.33
00396 Cragview Water			21	395	3,544	2				3,962	482		4,444.08
00397 Los Palos Dr Em Fire PRD Admin			0	1	84					85	25		109.88
00398 Foxwood Estates PRD Admin			0	1	81					83	7		89.71
00399 Rocky Ledge estates PRD Admin			0	2	98					100	(10)		90.19
00401 Anderson Cemetery					7,225	6				7,231	472		7,702.86
00402 Burney Cemetery					5,323	4				5,328	(569)		4,758.74
00403 Cottonwood Cemetery					9,061	8				9,068	5,525		14,593.13
00404 Fall River Mills Cemetery					2,706	2				2,708	(873)		1,835.28
00405 Halcumb Cemetery					4,629	4				4,632	263		4,895.50
00406 Manton Cemetery					794	0				795	7		801.49
00407 Millville Cemetery					6,008	5				6,013	896		6,908.97
00408 Pine Grove Cemetery					8,991	8				8,999	(2,863)		6,136.29
00422 Centerville CSD					2,014	1				2,015	(28)		1,986.50
00423 Clear Creek CSD					1,620	1				1,621	1		1,622.34
00424 Fall River Mills CSD					1,523	1				1,524	(2)		1,521.93
00425 Igo - Ono CSD													
00427 No. Shasta Lake CSD													
00428 Shasta CSD					1,523	1				1,524	3		1,526.63
00429 Mountain Gate CSD					714	0				714	51		765.45
00430 Cragview CSD													
00441 Anderson FPD					16,463	14				16,477	3,985		20,462.01
00442 Buckeye FPD					897	0				898	(56)		841.26
00443 Burney FPD					14,443	12				14,455	(6,111)		8,344.28
00444 Castella FPD					8,621	8				8,629	2,589		11,217.60
00445 Shasta Lake FPD					16,916	15				16,931	(1,444)		15,486.92
00446 Cottonwood FPD					14,020	12				14,033	1,229		15,262.14
00447 Fall River Mills FPD					8,450	8				8,457	(428)		8,029.37
00448 French Gulch FPD													
00449 Happy Valley FPD					16,077	15				16,091	(261)		15,829.95
00450 McArthur FPD					4,639	4				4,643	908		5,550.47
00452 Millville FPD					8,060	7				8,068	1,267		9,334.99
00461 Pine Grove MAD					7,434	7				7,441	(220)		7,220.71
00462 Shasta MAD					1,763	1				1,764	(29,606)		(27,842.03)
00463 Burney MAD					7,192	6				7,198	2,068		9,266.54
00472 Shasta Dam PUD													
00481 Fall River Mills RCD					1,912	1				1,913	(7,846)		(5,933.30)
00482 W. Shasta RCD					112	0				112	(29)		82.52
00490 ACID					1,676	1				1,677	(6)		1,670.93
00491 Bella Vista Water					2,118	1				2,120	(23)		2,097.13
00492 Burney Water					247					247	(40)		207.26
00497 Mayers Memorial Hospital					2,730	2				2,732	265		2,997.48
00498 Cottonwood Water													
00600 Cottonwood Crk Meadows PRD			0	1	75					76	9		85.13
00601 CSA #3 Castella Loan Admin			2	40	182	0				224	16		240.22
00602 Aegean Way PRD			0	1	75					76	10		85.26
00603 Village Green PRD			0	1	81					81	15		96.82
00604 Butterfield PRD			0	2	100					101	35		136.01
00605 Honeybee Acres PRD			0	1	75					76	10		85.22

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Fiscal Year 15/16 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 2015-16 (To Be Used As 2017-2018 Estimate)	Roll Forward		Add'l Adj For FY 2017-18 Estimates	Total Claimable Costs FY 2017-18
											FY 2015-16 (15-16 Actual Cost Minus 15-16 Est Paid)	FY 2017-18		
00606 Silver Saddle PRD			4	79	145	0	142			370	297		666.95	
00607 Wisteria Estates PRD			0	1	100					101	38		139.39	
00608 Santa Barbara PRD			0	1	89					90	29		118.85	
00609 Stillwater Ranch PRD			0	1	81					82	15		96.90	
00610 Sterling Ranch PRD			0	9	82					91	29		120.41	
00611 Mt. Lassen Woods PRD			0	1	70					71	6		77.49	
00612 Waterleaf Estates PRD			1	12	86					99	25		124.31	
00613 Jennifer Dr EFER PRD			0	1	79					80	(15)		64.72	
00614 White Oak Manor PRD			0	1	80					81	20		100.14	
00615 Terri Lee Terrace EFER PRD			0	1	74					74	9		83.49	
00616 Westview Rd EFER PRD			0	1	74					75	(2)		72.82	
00617 Sleeping Bull Estates PRD			0	1	75					76	(4)		72.32	
00618 Garth Dr EFER PRD			0	1	69					69	9		78.44	
00619 Clover Road PRD			0	1	87					88	28		115.45	
00620 Nunes Ranch PRD			0	1	74					75	21		96.25	
00621 No. 2 Squaw Carpet PRD			0	1	73					74	22		95.78	
00622 No. 2 Crowley Crk Rnchts PRD			0	1	73					74	21		95.17	
00623 No. 2 Los Palos Dr EFER PRD			0	1	74					74	22		96.34	
00624 Scenic Oak PRD			0	1	74					75	36		110.68	
00625 No. 2 Butterfield Ln EFER PRD			0	1	70					70	32		102.57	
00626 No. 1 Skylark Lane EFER PRD			0	1	54					54	54		108.74	
00627 Lake Drive PRD Admin			0	7	68					76	76		151.78	
00628 No. 2 Skylark Lane EFER PRD			0	1	54					54	54		108.74	
00629 CSA #6 JV S/A Elk Trail WSAD			23	442	293	0				758	758		1,516.60	
00630 CSA # 23 CV S/A Cragview WSAD			3	54	178	0				235	235		469.32	
00631 Laurel Glen Estates PRD Admin			0	1	54					55	55		109.50	
00632 Irish Creek Road PRD Admin					29					29	29		58.30	
00633 Sol Semente EFER PRD Admin														
00634 Stillwater Ranches #2 PRD														
00635 Tudor Oaks Acres PRD														
00636 No 3 Skylark Ln EFER PRD														
00835 Detention Fac Inmate Funds Adm			28	529	53		851			1,461	(10,785)	10,785	1,461.27	
00843 Prop 10 Children & Fam. 1st					112					112	(19,424)	19,424	111.74	
00851 IHSS Public Authority			90	1,702	5,695	3	425	4,120	3,130	15,165	4,034		19,198.72	
00862 Law Library	141				3,445	3				3,588	(2,751)		836.97	
00866 LAFCO														
00892 RTPA					1,630	1				1,631	441		2,072.21	
00928 SHASCOM					18,616	16				18,632	4,251		22,883.01	
00944 Shasta County RDA														
00948 SHASTECC RDA														
00952 Courts	52,522				22,632	11				75,165	(19,230)	19,230	75,165.00	
03010 Schools					65,965	3,079				69,044	(10,675)		58,368.31	
04000 Miscellaneous - Other									0	0			0.00	
Subtotal	1,622,557	278,133	77,343	1,214,000	2,634,460	5,270	249,169	1,257,184	1,278,023	8,616,138	735,655	155,488	9,507,280.93	
Direct Billed						62,634		453,701	357,330	873,664				
Unallocated				43,346	73,954	763,709		16,434		897,443				
Total	1,622,557	278,133	77,343	1,257,347	2,708,414	831,612	249,169	1,727,318	1,635,353	10,387,245	735,655	155,488	9,507,281	

County of Shasta  
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	ACTUAL FY	ESTIMATES	ROLL	ADJUSTMENTS	PROPOSED
Fiscal Year 15/16 Actual	2015-16	PAID FOR FY	FORWARD FOR	FY 2017-18	CHARGE
	2015-16	2015-16	FY 2015-16	ESTIMATE	FY 17-18
Building Use					
Equipment Use					
County Audit					
10200 CAO					
11000 Auditor - Controller					
11100 TTC					
11300 Purchasing					
12000 County Counsel					
13000 Personnel					
10100 Board of Supervisors	67,053	50,613	16,440		83,492
10300 Clerk of the Board	74,126	72,797	1,329		75,455
11200 Assessor	335,337	344,865	(9,528)		325,809
14000 Elections	62,041	56,535	5,507		67,548
15900 Inter Mountain Fair	404	15,487	(15,084)		(14,680)
16300 Courthouse Remodel	-	-			
16600 Land, Buildings & Improvements	23,367	6,398	16,969	(16,969)	23,367
16700 Library Building Construction	-	-			
16900 Administration Building Construction	-	-			
16901 Animal Shelter Construction	-	-			
16902 Capital Proj Juvenile Hall	343	64,999	(64,656)	64,656	343
16903 Captial Proj Adult Rehab Center	5,709	818	4,891	(4,891)	5,709
17200 Surveyor	182	153	28		210
17500 CSA Administration	16,157	12,298	3,859		20,015
20110 Trial Courts	20,259	21,161	(902)		19,357
20300 Conflict Public Defender	28,624	35,730	(7,106)		21,518
20500 Integrated Justice	-	-			
20700 Public Defender	84,580	52,186	32,394		116,973
20800 Grand Jury	35,623	21,615	14,009		49,632
22100 County Clerk	15,433	16,949	(1,516)		13,916
22700 District Attorney	377,473	260,602	116,871		494,344
22800 DCSS	171,855	145,336	26,520		198,375
23500 Sheriff	614,989	506,145	108,844		723,834
23600 Boating Safety	23,150	19,386	3,764		26,914
23700 Sheriff Civil Unit	12,959	11,905	1,054		14,013
24600 Detention Annex	14,702	15,908	(1,206)		13,496
25600 Victim Witness	24,035	16,426	7,609		31,644
26000 Jail	273,594	241,313	32,281		305,876
26100 Burney Substation	30,633	24,277	6,356		36,989
26200 Juvenile Rehab Facility	91,990	161,613	(69,623)	63,253	85,621
26300 Probation	265,007	221,693	43,314		308,321
26400 Boys Camp	-	-			
28000 Agriculture Commissioner	41,621	35,511	6,110		47,731
28200 Building	135,380	144,875	(9,494)		125,886
28500 Knighton Rd Beetle Mitigation	53	174	(121)		(68)

County of Shasta  
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Fiscal Year 15/16 Actual	ACTUAL FY	ESTIMATES	ROLL	ADJUSTMENTS	PROPOSED
	2015-16	PAID FOR FY 2015-16	FORWARD FOR FY 2015-16	FY 2017-18 ESTIMATE	CHARGE FY 17-18
28600 Planning	71,135	97,517	(26,382)		44,753
28700 Coroner	36,139	29,909	6,229		42,368
28800 Dispatch	5,466	4,403	1,063		6,530
29000 Recorder	126,298	138,466	(12,168)		114,130
29200 Public Guardian	128,512	127,747	765		129,277
29400 Wildlife	345	582	(237)		108
29700 Animal Control	41,753	46,729	(4,975)		36,778
29900 Public Administration	2,744	5,117	(2,374)		370
30100 Roads	426,316	429,192	(2,876)		423,440
40200 Environmental Health	67,312	83,704	(16,392)		50,919
40400 Mental Health Services Act	123,479	107,746	15,733		139,212
41000 Mental Health	343,771	311,282	32,489		376,259
41100 Public Health	433,429	464,004	(30,575)		402,854
41200 Health Care	1,866	4,440	(2,574)		(708)
41700 Child Services	38,742	41,774	(3,032)		35,709
42200 Alcohol & Drug	40,489	34,252	6,236		46,725
42400 Substance Abuse Crime Prevention		-			
42500 Perinatal	20,106	18,063	2,043		22,148
50100 Social Services Administration	1,232,521	1,020,324	212,197		1,444,718
50200 Health and Human Services Agency	554,100	208,157	345,943		900,043
53000 Opportunity Center	234,111	192,753	41,358		275,470
54200 County Indigents	7,720	6,781	939		8,658
54300 Housing	148,258	142,944	5,315		153,573
57000 Veterans' Services	53,391	21,502	31,889		85,280
59000 Community Action Agency	66,284	66,232	52		66,336
59100 HSG Cal Home		-			
59200 HSG Home IPP Admin	17,542	161	17,382		34,924
59300 PHA Housing Assistance Adm		-			
59600 Housing Rehabilitation	1,346	1,861	(514)		832
61100 Library	14,824	15,097	(273)		14,551
62000 Agriculture Extension Service	6,738	8,908	(2,170)		4,569
62100 Farm Advisor	1,642	1,787	(145)		1,497
62200 CO-OP Extension Forestry		-			
62300 CO-OP Extension Intermountain		-			
70100 Recreation & Parks	435	458	(22)		413
71000 Veterans' Hall	9,962	12,186	(2,224)		7,737
00200 Fall River Mills Airport	3,923	5,409	(1,486)		2,438
94000 Fleet Management	69,456	80,148	(10,692)		58,764
95000 Risk Management	173,542	164,583	8,959		182,501
92500 Information Systems	471,242	549,414	(78,172)		393,070
95500 Facilities Management	153,579	127,079	26,501		180,080
00207 Solid Waste	25,543	23,155	2,389		27,932
00210 Shasta County Transit	3,102	3,566	(464)		2,639
00300 Amber Lane PRD	109	112	(3)		107
00301 Burney Meadows Storm Drain	49	48	1		50

County of Shasta  
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Fiscal Year 15/16 Actual	ACTUAL FY	ESTIMATES	ROLL	ADJUSTMENTS	PROPOSED
	2015-16	PAID FOR FY 2015-16	FORWARD FOR FY 2015-16	FY 2017-18 ESTIMATE	CHARGE FY 17-18
00302 Amber Ridge PRD	93	73	20		113
00303 Marianas PRD	82	74	8		89
00304 Coloma PRD	96	73	23		119
00305 Vedder Road PRD	39	79	(40)		(0)
00306 River Hill Estates PRD	91	84	8		99
00307 Craig Lane PRD	85	74	11		97
00308 E. Stillwater Way PRD	108	442	(333)		(225)
00309 Fullerton Way PRD	92	94	(2)		89
00310 Deer Flat Road	41	79	(37)		4
00311 Skyway PRD	80	72	8		87
00312 Mule Mt. PRD	280	73	207		487
00313 Fore Way PRD	322	77	246		568
00314 Blacks PRD	81	61	20		100
00315 Logan PRD	91	424	(333)		(241)
00316 Valparaiso PRD	84	66	18		103
00317 Lakehead Lighting	565	576	(10)		555
00318 Lark Court PRD	80	66	14		94
00319 Manor Crest PRD	94	125	(31)		62
00320 Santa Barbara Estates PRD	88	73	15		103
00321 Victoria Highlands Estates PRD	78	73	5		82
00322 Country Fields Estates PRD	139	643	(505)		(366)
00323 Mel Mar Lighting	-	-	-		-
00324 China Gulch PRD	80	543	(463)		(384)
00325 Manton Heights PRD	108	107	1		110
00326 Manzanillo Orchard PRD	77	66	11		88
00327 Lavern Lane PRD	121	100	21		142
00328 Canto Del Lupine PRD Admin	82	65	17		99
00329 Crowley Crk Ranchettes PRD Adm	96	76	20		116
00330 Jordan Manor PRD Admin	356	82	274		630
00331 Ritts Mill Road Admin	96	108	(12)		84
00332 Rother Lighting	656	619	37		692
00333 Robledo Road PRD Admin	108	77	31		139
00334 Santa Barbara #2 PRD Admin	87	91	(4)		83
00335 N Chaparral Dr PRD Admin	106	90	16		122
00337 Woggon Lane PRD Admin	97	99	(2)		95
00338 Aiden Park PRD Admin	83	66	17		99
00339 L&R Estates PRD Admin	171	88	83		254
00340 Squaw Carpet Fire Accs PRD Admin	77	420	(343)		(265)
00341 Rolland Cntry Estates PRD Admin	89	73	16		105
00342 Shelly Lane PRD Admin	101	108	(7)		93
00343 Millville Way PRD Admin	326	512	(186)		140
00344 Diamond Ridge PRD Admin	82	68	14		95
00345 Mountain Gate Meadows PRD Admin	78	66	12		90
00347 Sierra Lighting	613	560	53		666
00351 Timber Ridge PRD Admin	78	71	7		85

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Fiscal Year 15/16 Actual	ACTUAL FY	ESTIMATES	ROLL	ADJUSTMENTS	PROPOSED
	2015-16	PAID FOR FY 2015-16	FORWARD FOR FY 2015-16	FY 2017-18 ESTIMATE	CHARGE FY 17-18
00360 Equestrian Estates PRD Admin	97	83	15		112
00361 Tract 1323 PRD	365	363	2		367
00362 Sand Pit PRD		-			
00363 Latona PRD		-			
00364 Sonora PRD	331	154	177		507
00366 Ponder PRD	91	86	5		96
00367 Shasta Meadows PRD	84	411	(327)		(242)
00368 Old Stagecoach PRD	74	80	(7)		67
00369 Inter Mountain PRD	256	499	(243)		13
00370 Alpine PRD	99	93	5		104
00371 Water Agency	5,151	4,238	914		6,065
00372 Dusty PRD	101	106	(4)		97
00373 AQMD	39,664	50,985	(11,321)		28,342
00374 Castella Water	3,788	2,745	1,043		4,831
00375 Sugarloaf Water	2,659	2,380	279		2,938
00376 Buckshot Ln Em Fire PRD Admin	49	47	1		50
00377 Jones Valley Water	9,704	10,242	(538)		9,166
00378 Palo Cedro Sewer	7,089	11,676	(4,587)		2,502
00379 Old Oregon Trail Sewer		-			
00380 Amesbury Village PRD Admin	64	58	6		70
00381 Palo Cedro Oaks PRD Admin	83	62	21		105
00382 Shasta Lake Ranchos R/M	192	605	(414)		(222)
00383 Holiday Acres R/M	98	265	(167)		(69)
00384 Alpine Meadows Sewer	2,904	1,823	1,081		3,985
00385 Belmont Storm Drain	79	119	(40)		38
00386 Street Lighting Admin.	1,168	1,008	160		1,329
00387 Cottonwood Sewer	17,370	17,359	12		17,382
00390 Ox Yoke Water		-			
00391 Fire Protection Admin.	119,634	121,104	(1,470)		118,163
00392 Anderwood Water		-			
00393 Burney Storm Drain	309	313	(4)		305
00394 Keswick Admin.	10,956	5,839	5,117		16,072
00395 French Gulch Water	4,330	3,437	893		5,222
00396 Cragview Water	3,962	3,480	482		4,444
00397 Los Palos Dr Em Fire PRD Admin	85	60	25		110
00398 Foxwood Estates PRD Admin	83	76	7		90
00399 Rocky Ledge estates PRD Admin	100	110	(10)		90
00401 Anderson Cemetery	7,231	6,759	472		7,703
00402 Burney Cemetery	5,328	5,897	(569)		4,759
00403 Cottonwood Cemetery	9,068	3,544	5,525		14,593
00404 Fall River Mills Cemetery	2,708	3,581	(873)		1,835
00405 Halcumb Cemetery	4,632	4,369	263		4,896
00406 Manton Cemetery	795	788	7		801
00407 Millville Cemetery	6,013	5,117	896		6,909
00408 Pine Grove Cemetery	8,999	11,862	(2,863)		6,136

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Fiscal Year 15/16 Actual		ACTUAL FY	ESTIMATES	ROLL	ADJUSTMENTS	PROPOSED
		2015-16	PAID FOR FY 2015-16	FORWARD FOR FY 2015-16	FY 2017-18 ESTIMATE	CHARGE FY 17-18
00422	Centerville CSD	2,015	2,043	(28)		1,987
00423	Clear Creek CSD	1,621	1,620	1		1,622
00424	Fall River Mills CSD	1,524	1,526	(2)		1,522
00425	Igo - Ono CSD		-			
00427	No. Shasta Lake CSD		-			
00428	Shasta CSD	1,524	1,522	3		1,527
00429	Mountain Gate CSD	714	663	51		765
00430	Cragview CSD		-			
00441	Anderson FPD	16,477	12,492	3,985		20,462
00442	Buckeye FPD	898	954	(56)		841
00443	Burney FPD	14,455	20,566	(6,111)		8,344
00444	Castella FPD	8,629	6,040	2,589		11,218
00445	Shasta Lake FPD	16,931	18,375	(1,444)		15,487
00446	Cottonwood FPD	14,033	12,804	1,229		15,262
00447	Fall River Mills FPD	8,457	8,886	(428)		8,029
00448	French Gulch FPD		-			
00449	Happy Valley FPD	16,091	16,352	(261)		15,830
00450	McArthur FPD	4,643	3,735	908		5,550
00452	Millville FPD	8,068	6,800	1,267		9,335
00461	Pine Grove MAD	7,441	7,661	(220)		7,221
00462	Shasta MAD	1,764	31,370	(29,606)		(27,842)
00463	Burney MAD	7,198	5,130	2,068		9,267
00472	Shasta Dam PUD		-			
00481	Fall River Mills RCD	1,913	9,759	(7,846)		(5,933)
00482	W. Shasta RCD	112	141	(29)		83
00490	ACID	1,677	1,684	(6)		1,671
00491	Bella Vista Water	2,120	2,142	(23)		2,097
00492	Burney Water	247	287	(40)		207
00497	Mayers Memorial Hospital	2,732	2,467	265		2,997
00498	Cottonwood Water		-			
00600	Cottonwood Crk Meadows PRD	76	66	9		85
00601	CSA #3 Castella Loan Admin	224	208	16		240
00602	Aegean Way PRD	76	66	10		85
00603	Village Green PRD	81	66	15		97
00604	Butterfield PRD	101	66	35		136
00605	Honeybee Acres PRD	76	66	10		85
00606	Silver Saddle PRD	370	73	297		667
00607	Wisteria Estates PRD	101	63	38		139
00608	Santa Barbara PRD	90	62	29		119
00609	Stillwater Ranch PRD	82	66	15		97
00610	Sterling Ranch PRD	91	61	29		120
00611	Mt. Lassen Woods PRD	71	65	6		77
00612	Waterleaf Estates PRD	99	73	25		124
00613	Jennifer Dr EFER PRD	80	95	(15)		65
00614	White Oak Manor PRD	81	61	20		100



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Fiscal Year 15/16 Actual	ACTUAL FY	ESTIMATES	ROLL	ADJUSTMENTS	PROPOSED
	2015-16	PAID FOR FY 2015-16	FORWARD FOR FY 2015-16	FY 2017-18 ESTIMATE	CHARGE FY 17-18
00615 Terri Lee Terrace EFER PRD	74	65	9		83
00616 Westview Rd EFER PRD	75	77	(2)		73
00617 Sleeping Bull Estates PRD	76	80	(4)		72
00618 Garth Dr EFER PRD	69	60	9		78
00619 Clover Road PRD	88	60	28		115
00620 Nunes Ranch PRD	75	54	21		96
00621 No. 2 Squaw Carpet PRD	74	52	22		96
00622 No. 2 Crowley Crk Rnchts PRD	74	53	21		95
00623 No. 2 Los Palos Dr EFER PRD	74	53	22		96
00624 Scenic Oak PRD	75	38	36		111
00625 No. 2 Butterfield Ln EFER PRD	70	38	32		103
00626 No. 1 Skylark Lane EFER PRD	54	-	54		109
00627 Lake Drive PRD Admin	76	-	76		152
00628 No. 2 Skylark Lane EFER PRD	54	-	54		109
00629 CSA #6 JV S/A Elk Trail WSAD	758	-	758		1,517
00630 CSA # 23 CV S/A Cragview WSAD	235	-	235		469
00631 Laurel Glen Estates PRD Admin	55	-	55		110
00632 Irish Creek Road PRD Admin	29	-	29		58
00633 Sol.Semente EFER PRD Admin					
00634 Stillwater Ranches #2 PRD					
00635 Tudor Oaks Acres PRD					
00636 No 3 Skylark Ln EFER PRD					
00835 Detention Fac Inmate Funds Adm	1,461	12,247	(10,785)	10,785	1,461
00843 Prop 10 Children & Fam. 1st	112	19,535	(19,424)	19,424	112
00851 IHSS Public Authority	15,165	11,131	4,034		19,199
00862 Law Library	3,588	6,340	(2,751)		837
00866 LAFCO		-			
00892 RTPA	1,631	1,190	441		2,072
00928 SHASCOM	18,632	14,381	4,251		22,883
00944 Shasta County RDA		-			
00948 SHASTECC RDA		-			
00952 Courts	75,165	94,395	(19,230)	19,230	75,165
03010 Schools	69,044	79,719	(10,675)		58,368
04000 Miscellaneous - Other		-			
Total	8,616,138	7,880,483	735,655	155,488	9,507,281

County of Shasta  
Countywide Cost Allocation Plan  
EXHIBIT C

Fiscal Year 15/16 Actual	Total Expenditures	Cost Adjustments	Total Allocated
Building Use	2,203,870	(581,313)	
Equipment Use	313,946	(35,814)	
County Audit	79,800	(2,457)	
10200 CAO	138,081	1,066,826	
11000 Auditor - Controller	468,379	2,307,818	
11100 TTC	1,589,484	(833,957)	
11300 Purchasing	110,016	132,144	
12000 County Counsel	(22,479)	1,847,469	
13000 Personnel	326,239	1,279,190	
10100 Board of Supervisors			67,053
10300 Clerk of the Board			74,126
11200 Assessor			335,337
14000 Elections			62,041
15900 Inter Mountain Fair			404
16300 Courthouse Remodel			
16600 Land, Buildings & Improvements			23,367
16700 Library Building Construction			
16900 Administration Building Construction			
16901 Animal Shelter Construction			
16902 Capital Proj Juvenile Hall			343
16903 Captial Proj Adult Rehab Center			5,709
17200 Surveyor			182
17500 CSA Administration			16,157
20110 Trial Courts			20,259
20300 Conflict Public Defender			28,624
20500 Integrated Justice			
20700 Public Defender			84,580
20800 Grand Jury			35,623
22100 County Clerk			15,433
22700 District Attorney			377,473
22800 DCSS			171,855
23500 Sheriff			614,989
23600 Boating Safety			23,150
23700 Sheriff Civil Unit			12,959
24600 Detention Annex			14,702
25600 Victim Witness			24,035
26000 Jail			273,594
26100 Burney Substation			30,633
26200 Juvenile Rehab Facility			91,990
26300 Probation			265,007
26400 Boys Camp			
28000 Agriculture Commissioner			41,621
28200 Building			135,380
28500 Knighton Rd Beetle Mitigation			53

County of Shasta  
Countywide Cost Allocation Plan  
EXHIBIT C

<u>Fiscal Year 15/16 Actual</u>	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>
28600 Planning			71,135
28700 Coroner			36,139
28800 Dispatch			5,466
29000 Recorder			126,298
29200 Public Guardian			128,512
29400 Wildlife			345
29700 Animal Control			41,753
29900 Public Administration			2,744
30100 Roads			426,316
40200 Environmental Health			67,312
40400 Mental Health Services Act			123,479
41000 Mental Health			343,771
41100 Public Health			433,429
41200 Health Care			1,866
41700 Child Services			38,742
42200 Alcohol & Drug			40,489
42400 Substance Abuse Crime Prevention			
42500 Perinatal			20,106
50100 Social Services Administration			1,232,521
50200 Health and Human Services Agency			554,100
53000 Opportunity Center			234,111
54200 County Indigents			7,720
54300 Housing			148,258
57000 Veterans' Services			53,391
59000 Community Action Agency			66,284
59100 HSG Cal Home			
59200 HSG Home IPP Admin			17,542
59300 PHA Housing Assistance Adm			
59600 Housing Rehabilitation			1,346
61100 Library			14,824
62000 Agriculture Extension Service			6,738
62100 Farm Advisor			1,642
62200 CO-OP Extension Forestry			
62300 CO-OP Extension Intermountain			
70100 Recreation & Parks			435
71000 Veterans' Hall			9,962
00200 Fall River Mills Airport			3,923
94000 Fleet Management			69,456
95000 Risk Management			173,542
92500 Information Systems			471,242
95500 Facilities Management			153,579
00207 Solid Waste			25,543
00210 Shasta County Transit			3,102
00300 Amber Lane PRD			109
00301 Burney Meadows Storm Drain			49

County of Shasta  
Countywide Cost Allocation Plan  
EXHIBIT C

<u>Fiscal Year 15/16 Actual</u>	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>
00302 Amber Ridge PRD			93
00303 Marianas PRD			82
00304 Coloma PRD			96
00305 Vedder Road PRD			39
00306 River Hill Estates PRD			91
00307 Craig Lane PRD			85
00308 E. Stillwater Way PRD			108
00309 Fullerton Way PRD			92
00310 Deer Flat Road			41
00311 Skyway PRD			80
00312 Mule Mt. PRD			280
00313 Fore Way PRD			322
00314 Blacks PRD			81
00315 Logan PRD			91
00316 Valparaiso PRD			84
00317 Lakehead Lighting			565
00318 Lark Court PRD			80
00319 Manor Crest PRD			94
00320 Santa Barbara Estates PRD			88
00321 Victoria Highlands Estates PRD			78
00322 Country Fields Estates PRD			139
00323 Mel Mar Lighting			
00324 China Gulch PRD			80
00325 Manton Heights PRD			108
00326 Manzanillo Orchard PRD			77
00327 Lavern Lane PRD			121
00328 Canto Del Lupine PRD Admin			82
00329 Crowley Crk Ranchettes PRD Adm			96
00330 Jordan Manor PRD Admin			356
00331 Ritts Mill Road Admin			96
00332 Rother Lighting			656
00333 Robledo Road PRD Admin			108
00334 Santa Barbara #2 PRD Admin			87
00335 N Chaparral Dr PRD Admin			106
00337 Woggon Lane PRD Admin			97
00338 Aiden Park PRD Admin			83
00339 L&R Estates PRD Admin			171
00340 Squaw Carpet Fire Accs PRD Admin			77
00341 Rolland Cntry Estates PRD Admin			89
00342 Shelly Lane PRD Admin			101
00343 Millville Way PRD Admin			326
00344 Diamond Ridge PRD Admin			82
00345 Mountain Gate Meadows PRD Admin			78
00347 Sierra Lighting			613
00351 Timber Ridge PRD Admin			78

County of Shasta  
Countywide Cost Allocation Plan  
EXHIBIT C

<u>Fiscal Year 15/16 Actual</u>	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>
00360 Equestrian Estates PRD Admin			97
00361 Tract 1323 PRD			365
00362 Sand Pit PRD			
00363 Latona PRD			
00364 Sonora PRD			331
00366 Ponder PRD			91
00367 Shasta Meadows PRD			84
00368 Old Stagecoach PRD			74
00369 Inter Mountain PRD			256
00370 Alpine PRD			99
00371 Water Agency			5,151
00372 Dusty PRD			101
00373 AQMD			39,664
00374 Castella Water			3,788
00375 Sugarloaf Water			2,659
00376 Buckshot Ln Em Fire PRD Admin			49
00377 Jones Valley Water			9,704
00378 Palo Cedro Sewer			7,089
00379 Old Oregon Trail Sewer			
00380 Amesbury Village PRD Admin			64
00381 Palo Cedro Oaks PRD Admin			83
00382 Shasta Lake Ranchos R/M			192
00383 Holiday Acres R/M			98
00384 Alpine Meadows Sewer			2,904
00385 Belmont Storm Drain			79
00386 Street Lighting Admin.			1,168
00387 Cottonwood Sewer			17,370
00390 Ox Yoke Water			
00391 Fire Protection Admin.			119,634
00392 Anderwood Water			
00393 Burney Storm Drain			309
00394 Keswick Admin.			10,956
00395 French Gulch Water			4,330
00396 Cragview Water			3,962
00397 Los Palos Dr Em Fire PRD Admin			85
00398 Foxwood Estates PRD Admin			83
00399 Rocky Ledge estates PRD Admin			100
00401 Anderson Cemetery			7,231
00402 Burney Cemetery			5,328
00403 Cottonwood Cemetery			9,068
00404 Fall River Mills Cemetery			2,708
00405 Halcumb Cemetery			4,632
00406 Manton Cemetery			795
00407 Millville Cemetery			6,013
00408 Pine Grove Cemetery			8,999

County of Shasta  
Countywide Cost Allocation Plan  
EXHIBIT C

<u>Fiscal Year 15/16 Actual</u>	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>
00422 Centerville CSD			2,015
00423 Clear Creek CSD			1,621
00424 Fall River Mills CSD			1,524
00425 Igo - Ono CSD			
00427 No. Shasta Lake CSD			
00428 Shasta CSD			1,524
00429 Mountain Gate CSD			714
00430 Cragview CSD			
00441 Anderson FPD			16,477
00442 Buckeye FPD			898
00443 Burney FPD			14,455
00444 Castella FPD			8,629
00445 Shasta Lake FPD			16,931
00446 Cottonwood FPD			14,033
00447 Fall River Mills FPD			8,457
00448 French Gulch FPD			
00449 Happy Valley FPD			16,091
00450 McArthur FPD			4,643
00452 Millville FPD			8,068
00461 Pine Grove MAD			7,441
00462 Shasta MAD			1,764
00463 Burney MAD			7,198
00472 Shasta Dam PUD			
00481 Fall River Mills RCD			1,913
00482 W. Shasta RCD			112
00490 ACID			1,677
00491 Bella Vista Water			2,120
00492 Burney Water			247
00497 Mayers Memorial Hospital			2,732
00498 Cottonwood Water			
00600 Cottonwood Crk Meadows PRD			76
00601 CSA #3 Castella Loan Admin			224
00602 Aegean Way PRD			76
00603 Village Green PRD			81
00604 Butterfield PRD			101
00605 Honeybee Acres PRD			76
00606 Silver Saddle PRD			370
00607 Wisteria Estates PRD			101
00608 Santa Barbara PRD			90
00609 Stillwater Ranch PRD			82
00610 Sterling Ranch PRD			91
00611 Mt. Lassen Woods PRD			71
00612 Waterleaf Estates PRD			99
00613 Jennifer Dr EFER PRD			80
00614 White Oak Manor PRD			81

County of Shasta  
Countywide Cost Allocation Plan  
EXHIBIT C

<u>Fiscal Year 15/16 Actual</u>	Total Expenditures	Cost Adjustments	Total Allocated
00615 Terri Lee Terrace EFER PRD			74
00616 Westview Rd EFER PRD			75
00617 Sleeping Bull Estates PRD			76
00618 Garth Dr EFER PRD			69
00619 Clover Road PRD			88
00620 Nunes Ranch PRD			75
00621 No. 2 Squaw Carpet PRD			74
00622 No. 2 Crowley Crk Rnchts PRD			74
00623 No. 2 Los Palos Dr EFER PRD			74
00624 Scenic Oak PRD			75
00625 No. 2 Butterfield Ln EFER PRD			70
00626 No. 1 Skylark Lane EFER PRD			54
00627 Lake Drive PRD Admin			76
00628 No. 2 Skylark Lane EFER PRD			54
00629 CSA #6 JV S/A Elk Trail WSAD			758
00630 CSA # 23 CV S/A Cragview WSAD			235
00631 Laurel Glen Estates PRD Admin			55
00632 Irish Creek Road PRD Admin			29
00633 Sol Semente EFER PRD Admin			
00634 Stillwater Ranches #2 PRD			
00635 Tudor Oaks Acres PRD			
00636 No 3 Skylark Ln EFER PRD			
00835 Detention Fac Inmate Funds Adm			1,461
00843 Prop 10 Children & Fam. 1st			112
00851 IHSS Public Authority			15,165
00862 Law Library			3,588
00866 LAFCO			
00892 RTPA			1,631
00928 SHASCOM			18,632
00944 Shasta County RDA			
00948 SHASTECC RDA			
00952 Courts			75,165
03010 Schools			69,044
04000 Miscellaneous - Other			0
Direct Billed			873,664
Unallocated			897,443
Total	<u>5,207,336</u>	<u>5,179,907</u>	<u>10,387,245</u>

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

<b>Fiscal Year 15/16 Actual</b>	CAO 10200	Auditor 11000	TTC 11100	Purchasing 11300	County Counsel 12000	Personnel 13000	Total CSD Allocated
<b>Schedule Referenced</b>	<b>4.04</b>	<b>5.10</b>	<b>6.06</b>	<b>7.04</b>	<b>8.08</b>	<b>9.05</b>	
10200 CAO	16,312	26,354	4	2,149	45,241	5,364	95,424
11000 Auditor - Controller	9,469	139,339	49	1,746	6,385	17,164	174,153
11100 TTC	5,420	45,542	12	1,612	13,862	9,713	76,161
11300 Purchasing	685	2,578	1		8,443	1,480	13,187
12000 County Counsel	5,945	12,818	4	269		8,052	27,088
13000 Personnel	5,153	15,307	6	403	50,828	9,030	80,727
Subtotal	42,984	241,938	77	6,178	124,760	50,804	466,740
Total	42,984	241,938	77	6,178	124,760	50,804	466,740



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

**Fiscal Year 15/16 Actual**

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Department	Basis of Allocation
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**Building Use**

1.03 Courthouse	Square Footage Occupied by Department
1.04 Courthouse Annex	Square Footage Occupied by Department
1.05 Placer St. Building	Square Footage Occupied by Department
1.06 Burney Office	Square Footage Occupied by Department
1.07 Hospital Buildings	Square Footage Occupied by Department
1.08 Juvenile Hall	Square Footage Occupied by Department
1.09 Bogg's Building/Old Jury Assembly	Square Footage Occupied by Department
1.10 1815 Yuba Remodel	Square Footage Occupied by Department
1.11 Individual Buildings	2% of Adjusted Historical Cost of Building
1.12 Administrative Center Building	Square Footage Occupied by Department
1.13 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 15/16 Total Expenses by Department
3.04 Identified Audit	Direct Identification to Department

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

**Fiscal Year 15/16 Actual**

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Department	Basis of Allocation
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**County Administrator**

4.03 Budgets & Administration Actual FY 15/16 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 15/16 Expenses by Department  
5.07 Cost Plan Actual FY 15/16 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**

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, `

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

**Fiscal Year 15/16 Actual**

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Department	Basis of Allocation
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**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

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**Fiscal Year 15/16 Actual**

Building depreciation is allowable for Plan purposes based on the total cost of construction, improvements and acquisition costs of county-owned buildings. Beginning with FY 15-16, use allowance was eliminated and replaced by depreciation per the Supercircular. Depreciation 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.

During FY 2012-13, the County Administrative Center (1.12) 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 15-16, Probation took occupancy of their portion of the 1600 Court/1815 Yuba Street building that was purchased in FY 14-15.

The county did not direct bill for these costs in FY 2015-16.

COUNTY OF SHASTA  
BUILDING USE

<b>Fiscal Year 15/16 Actual</b>	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%		0.09%	2.31%	3.35%	0.00%	2.81%	0.06%	0.00%	0.58%	1.49%	8.73%	73.02%	7.56%
<b>Other Expenditures &amp; Costs</b>														
Building Use	2,203,870		1,964	50,816	73,898	0	61,902	1,299	0	12,831	32,854	192,370	1,609,321	166,614
<b>Expenditures Per Financial Statements</b>	<u>2,203,870</u>		<u>1,964</u>	<u>50,816</u>	<u>73,898</u>	<u>0</u>	<u>61,902</u>	<u>1,299</u>	<u>0</u>	<u>12,831</u>	<u>32,854</u>	<u>192,370</u>	<u>1,609,321</u>	<u>166,614</u>
<b>Cost Adjustments</b>														
Building Use to CSD	(581,313)												(581,313)	
<b>Total Allocated</b>	<u><u>1,622,557</u></u>		<u><u>1,964</u></u>	<u><u>50,816</u></u>	<u><u>73,898</u></u>	<u><u>0</u></u>	<u><u>61,902</u></u>	<u><u>1,299</u></u>	<u><u>0</u></u>	<u><u>12,831</u></u>	<u><u>32,854</u></u>	<u><u>192,370</u></u>	<u><u>1,028,008</u></u>	<u><u>166,614</u></u>

**COUNTY OF SHASTA  
BUILDING USE**

<b>Fiscal Year 15/16 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
23700 Sheriff Civil Unit	118	0.0599	118			118
00862 Law Library	141	0.0718	141			141
00952 Courts	1,706	0.8684	1,706			1,706
03010 Schools						
Total	1,964	1.0000	1,964			1,964
Direct Bill				1,964		1,964
Less CSD's						
Total Operating	1,964	1.0000	1,964			1,964

Basis of Allocation : Square Footage Occupied by Department

**COUNTY OF SHASTA  
BUILDING USE**

<b>Fiscal Year 15/16 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
00952 Courts	50,816	1.0000	50,816			50,816
Total Direct Bill	50,816	1.0000	50,816			50,816
Less CSD's				50,816		50,816
Total Operating	50,816	1.0000	50,816			50,816

Basis of Allocation : Square Footage Occupied by Department



**COUNTY OF SHASTA  
BUILDING USE**

<b>Fiscal Year 15/16 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
28200 Building	8,610	0.1165	8,610			8,610
28600 Planning	11,160	0.1510	11,160			11,160
30100 Roads	34,053	0.4608	34,053			34,053
40200 Environmental Health	8,620	0.1167	8,620			8,620
00373 AQMD	11,454	0.1550	11,454			11,454
<b>Total</b>	<b>73,898</b>	<b>1.0000</b>	<b>73,898</b>			<b>73,898</b>
Direct Bill						
			73,898			73,898
Less CSD's						
<b>Total Operating</b>	<b>73,898</b>	<b>1.0000</b>	<b>73,898</b>			<b>73,898</b>

Basis of Allocation : Square Footage Occupied by Department

**COUNTY OF SHASTA  
BUILDING USE**

<b>Fiscal Year 15/16 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
20110 Trial Courts						
26100 Burney Substation	0	1.0000	0			0
Total	0	1.0000	0			0
Direct Bill				0		0
Less CSD's						
Total Operating	0	1.0000	0			0

Basis of Allocation : Square Footage Occupied by Department

**COUNTY OF SHASTA  
BUILDING USE**

<b>Fiscal Year 15/16 Actual</b>	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
<b>Total</b>	<b>61,902</b>	<b>1.0000</b>	<b>61,902</b>			<b>61,902</b>
Direct Bill						
			61,902			61,902
Less CSD's						
<b>Total Operating</b>	<b>61,902</b>	<b>1.0000</b>	<b>61,902</b>			<b>61,902</b>

Basis of Allocation : Square Footage Occupied by Department

**COUNTY OF SHASTA  
 BUILDING USE**

<b>Fiscal Year 15/16 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
20110 Trial Courts	71	0.0545	71			71
26300 Probation	1,228	0.9455	1,228			1,228
<b>Total</b>	<b>1,299</b>	<b>1.0000</b>	<b>1,299</b>			<b>1,299</b>
Direct Bill				1,299		1,299
Less CSD's						
<b>Total Operating</b>	<b>1,299</b>	<b>1.0000</b>	<b>1,299</b>			<b>1,299</b>

Basis of Allocation : Square Footage Occupied by Department

**COUNTY OF SHASTA  
BUILDING USE**

<b>Fiscal Year 15/16 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
41000 Mental Health	4,277	0.3333	4,277			4,277
41100 Public Health	4,277	0.3333	4,277			4,277
50100 Social Services Administration	4,277	0.3333	4,277			4,277
Total	12,831	1.0000	12,831			12,831
Direct Bill				12,831		12,831
Less CSD's						
Total Operating	12,831	1.0000	12,831			12,831

Basis of Allocation : Square Footage Occupied by Department

**COUNTY OF SHASTA  
BUILDING USE**

<b>Fiscal Year 15/16 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
20700 Public Defender	19,849	0.6042	19,849			19,849
26300 Probation	13,005	0.3958	13,005			13,005
Total	32,854	1.0000	32,854			32,854
Direct Bill				32,854		32,854
Less CSD's						
Total Operating	32,854	1.0000	32,854			32,854

Basis of Allocation : Square Footage Occupied by Department

**COUNTY OF SHASTA  
BUILDING USE**

<b>Fiscal Year 15/16 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
23500 Sheriff	20,179	0.1049	20,179			20,179
26300 Probation	14,614	0.0760	14,614			14,614
28700 Coroner	3,986	0.0207	3,986			3,986
30100 Roads	5,800	0.0302	5,800			5,800
41000 Mental Health	2,580	0.0134	2,580			2,580
41100 Public Health	88,579	0.4605	88,579			88,579
50100 Social Services Administration	29,314	0.1524	29,314			29,314
61100 Library	8,819	0.0458	8,819			8,819
62000 Agriculture Extension Service						
71000 Veterans' Hall	7,999	0.0416	7,999			7,999
95500 Facilities Management	10,501	0.0546	10,501			10,501
<b>Total</b>	<b>192,370</b>	<b>1.0000</b>	<b>192,370</b>			<b>192,370</b>
Direct Bill						
			192,370			192,370
Less CSD's						
<b>Total Operating</b>	<b>192,370</b>	<b>1.0000</b>	<b>192,370</b>			<b>192,370</b>

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

**COUNTY OF SHASTA  
BUILDING USE**

<b>Fiscal Year 15/16 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
10200 CAO	91,091	0.0566	91,091			91,091
11000 Auditor - Controller	148,797	0.0925	148,797			148,797
11100 TTC	127,102	0.0790	127,102			127,102
11300 Purchasing	40,642	0.0253	40,642			40,642
12000 County Counsel	85,595	0.0532	85,595			85,595
13000 Personnel	88,085	0.0547	88,085			88,085
10100 Board of Supervisors	26,720	0.0166	26,720			26,720
10300 Clerk of the Board	46,502	0.0289	46,502			46,502
11200 Assessor	240,632	0.1495	240,632			240,632
29000 Recorder	88,115	0.0548	88,115			88,115
50100 Social Services Administration	47,534	0.0295	47,534			47,534
53000 Opportunity Center	39,139	0.0243	39,139			39,139
54300 Housing	82,225	0.0511	82,225			82,225
59000 Community Action Agency	51,178	0.0318	51,178			51,178
95000 Risk Management	90,226	0.0561	90,226			90,226
92500 Information Systems	315,737	0.1962	315,737			315,737
Total	1,609,321	1.0000	1,609,321			1,609,321
Direct Bill						
			1,609,321			1,609,321
Less CSD's	(581,313)	(0.3612)	(581,313)			(581,313)
Total Operating	1,028,008	0.6388	1,028,008			1,028,008

Basis of Allocation : Square Footage Occupied by Department



**COUNTY OF SHASTA  
 BUILDING USE**

<b>Fiscal Year 15/16 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
22700 District Attorney	153,283	0.9200	153,283			153,283
57000 Veterans' Services	13,331	0.0800	13,331			13,331
Total	166,614	1.0000	166,614			166,614
Direct Bill				166,614		166,614
Less CSD's						
Total Operating	166,614	1.0000	166,614			166,614

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF SHASTA  
BUILDING USE

Fiscal Year 15/16 Actual	Total	Courthouse	Courthouse Annex	Placer St. Building	Burney Office	Hospital Buildings	Juvenile Hall	Juv		1600 Court/ 1815 Yuba	Individual Buildings	Admin Center Building	DA/VSO Building
								Rehab Facility	Boggs Building				
10200 CAO	91,091											91,091	
11000 Auditor - Controller	148,797											148,797	
11100 TTC	127,102											127,102	
11300 Purchasing	40,642											40,642	
12000 County Counsel	85,595											85,595	
13000 Personnel	88,085											88,085	
10100 Board of Supervisors	26,720											26,720	
10300 Clerk of the Board	46,502											46,502	
11200 Assessor	240,632											240,632	
20110 Trial Courts	71						71						
20700 Public Defender	19,849								19,849				
22700 District Attorney	153,283												153,283
23500 Sheriff	36,781					16,602					20,179		
23700 Sheriff Civil Unit	118	118											
26300 Probation	28,847						1,228			13,005	14,614		
28200 Building	8,610			8,610									
28600 Planning	11,160			11,160									
28700 Coroner	3,986										3,986		
29000 Recorder	88,115											88,115	
30100 Roads	39,853			34,053							5,800		
40200 Environmental Health	8,620			8,620									
41000 Mental Health	46,810					39,953			4,277		2,580		
41100 Public Health	97,065					4,210			4,277		88,579		
50100 Social Services Administration	82,168					1,043			4,277		29,314	47,534	
53000 Opportunity Center	39,139											39,139	
54300 Housing	82,225											82,225	
57000 Veterans' Services	13,331												13,331
59000 Community Action Agency	51,178											51,178	
61100 Library	8,819										8,819		
71000 Veterans' Hall	7,999										7,999		
95000 Risk Management	90,226											90,226	
92500 Information Systems	315,737											315,737	
95500 Facilities Management	10,501										10,501		
00373 AQMD	11,549			11,454		94							
00862 Law Library	141	141											
00952 Courts	52,522	1,706	50,816										
<b>Total</b>	<b>2,203,870</b>	<b>1,964</b>	<b>50,816</b>	<b>73,898</b>	<b>0</b>	<b>61,902</b>	<b>1,299</b>		<b>12,831</b>	<b>32,854</b>	<b>192,370</b>	<b>1,609,321</b>	<b>166,614</b>
Direct Bill	2,203,870	1,964	50,816	73,898	0	61,902	1,299		12,831	32,854	192,370	1,609,321	166,614
Less CSD's	(581,313)											(581,313)	
<b>Total Operating</b>	<b>1,622,557</b>	<b>1,964</b>	<b>50,816</b>	<b>73,898</b>	<b>0</b>	<b>61,902</b>	<b>1,299</b>		<b>12,831</b>	<b>32,854</b>	<b>192,370</b>	<b>1,028,008</b>	<b>166,614</b>

**Fiscal Year 15/16 Actual**

Equipment depreciation is allowable for Plan purposes for equipment assigned to county departments. Beginning with FY15-16, use allowance was eliminated and replaced by depreciation per the Supercircular. 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 2015-16.

*Schedule of Costs  
to be Reallocated  
by Function*

**COUNTY OF SHASTA  
EQUIPMENT USE**

12/20/2016

<b>Fiscal Year 15/16 Actual</b>	Total	General & Admin	Equipment Use
	100%		100.00%
<b>Other Expenditures &amp; Costs</b>			
Equipment Use	313,946		313,946
<b>Expenditures Per Financial Statements</b>	<u>313,946</u>		<u>313,946</u>
<b>Cost Adjustments</b>			
Equipment Use to CSD	(35,814)		(35,814)
<b>Total Allocated</b>	<u><u>278,133</u></u>		<u><u>278,133</u></u>

COUNTY OF SHASTA  
EQUIPMENT USE

<b>Fiscal Year 15/16 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
10200 CAO	3,942	0.0126	3,942			3,942
11000 Auditor - Controller	15,347	0.0489	15,347			15,347
11100 TTC	7,543	0.0240	7,543			7,543
11300 Purchasing	1,015	0.0032	1,015			1,015
12000 County Counsel	5,610	0.0179	5,610			5,610
13000 Personnel	2,357	0.0075	2,357			2,357
10100 Board of Supervisors	11,146	0.0355	11,146			11,146
11200 Assessor	20,625	0.0657	20,625			20,625
22700 District Attorney	1,808	0.0058	1,808			1,808
23500 Sheriff	146,739	0.4674	146,739			146,739
23700 Sheriff Civil Unit	844	0.0027	844			844
24600 Detention Annex	1,556	0.0050	1,556			1,556
26000 Jail	12,678	0.0404	12,678			12,678
26200 Juvenile Rehab Facility	3,997	0.0127	3,997			3,997
28200 Building	292	0.0009	292			292
28600 Planning	292	0.0009	292			292
28700 Coroner	3,754	0.0120	3,754			3,754
29000 Recorder	8,741	0.0278	8,741			8,741
29700 Animal Control	11,009	0.0351	11,009			11,009
40200 Environmental Health	292	0.0009	292			292
40400 Mental Health Services Act	800	0.0025	800			800
41100 Public Health	4,938	0.0157	4,938			4,938
50100 Social Services Administration	470	0.0015	470			470
53000 Opportunity Center	3,213	0.0102	3,213			3,213
54300 Housing	9,847	0.0314	9,847			9,847
62000 Agriculture Extension Service	717	0.0023	717			717
95000 Risk Management	9,333	0.0297	9,333			9,333
92500 Information Systems	25,042	0.0798	25,042			25,042
<b>Total</b>	<b>313,946</b>	<b>1.0000</b>	<b>313,946</b>			<b>313,946</b>
<b>Direct Bill</b>						
			<b>313,946</b>			<b>313,946</b>
<b>Less CSD's</b>	<b>(35,814)</b>	<b>(0.1141)</b>	<b>(35,814)</b>			<b>(35,814)</b>
<b>Total Operating</b>	<b>278,133</b>	<b>0.8859</b>	<b>278,133</b>			<b>278,133</b>

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

COUNTY OF SHASTA  
EQUIPMENT USE

<b>Fiscal Year 15/16 Actual</b>	Total	General & Admin	Equip Use
10200 CAO	3,942		3,942
11000 Auditor - Controller	15,347		15,347
11100 TTC	7,543		7,543
11300 Purchasing	1,015		1,015
12000 County Counsel	5,610		5,610
13000 Personnel	2,357		2,357
10100 Board of Supervisors	11,146		11,146
11200 Assessor	20,625		20,625
22700 District Attorney	1,808		1,808
23500 Sheriff	146,739		146,739
23700 Sheriff Civil Unit	844		844
24600 Detention Annex	1,556		1,556
26000 Jail	12,678		12,678
26200 Juvenile Rehab Facility	3,997		3,997
28200 Building	292		292
28600 Planning	292		292
28700 Coroner	3,754		3,754
29000 Recorder	8,741		8,741
29700 Animal Control	11,009		11,009
40200 Environmental Health	292		292
40400 Mental Health Services Act	800		800
41100 Public Health	4,938		4,938
50100 Social Services Administration	470		470
53000 Opportunity Center	3,213		3,213
54300 Housing	9,847		9,847
62000 Agriculture Extension Service	717		717
95000 Risk Management	9,333		9,333
92500 Information Systems	25,042		25,042
Total	<b>313,946</b>		<b>313,946</b>
Direct Bill			
	313,946		313,946
Less CSD's	(35,814)		(35,814)
Total Operating	<b>278,133</b>		<b>278,133</b>

**Fiscal Year 15/16 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 2015-16 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

12/20/2016

<b>Fiscal Year 15/16 Actual</b>	Total	General & Admin	General Audit	Identified Audit
<b>Other Expenditures &amp; Costs</b>				
General Audit	66,567		66,567	
Identified Audit	13,233			13,233
<b>Expenditures Per Financial Statements</b>	<u>79,800</u>		<u>66,567</u>	
<b>Cost Adjustments</b>				
County Audit to CSD	(2,457)		(2,457)	
<b>Total Allocated</b>	<u>77,343</u>		<u>64,110</u>	



COUNTY OF SHASTA  
COUNTY AUDIT

<b>Fiscal Year 15/16 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
10200 CAO	4,799,879	0.0140	932			932
11000 Auditor - Controller	2,786,354	0.0081	541			541
11100 TTC	1,594,847	0.0047	310			310
11300 Purchasing	201,554	0.0006	39			39
12000 County Counsel	1,749,338	0.0051	340			340
13000 Personnel	1,516,370	0.0044	295			295
10100 Board of Supervisors	512,903	0.0015	100			100
10300 Clerk of the Board	290,378	0.0008	56			56
11200 Assessor	3,838,025	0.0112	745			745
14000 Elections	1,466,859	0.0043	285			285
15900 Inter Mountain Fair	28,402	0.0001	6			6
16600 Land, Buildings & Improvements	2,908,257	0.0085	565			565
16902 Capital Proj Juvenile Hall	64,999	0.0002	13			13
16903 Capital Proj Adult Rehab Center	1,003,043	0.0029	195			195
17200 Surveyor	12,425	0.0000	2			2
17500 CSA Administration	751,930	0.0022	146			146
20110 Trial Courts	2,172,052	0.0063	422			422
20300 Conflict Public Defender	2,099,496	0.0061	408			408
20700 Public Defender	3,520,179	0.0103	684			684
20800 Grand Jury	86,080	0.0003	17			17
22100 County Clerk	361,359	0.0011	70			70
22700 District Attorney	7,641,470	0.0223	1,484			1,484
22800 DCSS	7,202,038	0.0210	1,399			1,399
23500 Sheriff	18,468,514	0.0539	3,587			3,587
23600 Boating Safety	937,199	0.0027	182			182
23700 Sheriff Civil Unit	543,889	0.0016	106			106
24600 Detention Annex	583,528	0.0017	113			113
25600 Victim Witness	880,775	0.0026	171			171
26000 Jail	14,295,146	0.0417	2,777			2,777
26100 Burney Substation	2,008,919	0.0059	390			390
26200 Juvenile Rehab Facility	4,957,586	0.0145	963			963
26300 Probation	11,479,438	0.0335	2,230			2,230
28000 Agriculture Commissioner	1,490,556	0.0043	290			290
28200 Building	1,843,822	0.0054	358			358

COUNTY OF SHASTA  
COUNTY AUDIT

<b>Fiscal Year 15/16 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
28500 Knighton Rd Beetle Mitigation	185	0.0000	0			0
28600 Planning	1,475,477	0.0043	287			287
28700 Coroner	1,061,808	0.0031	206			206
28800 Dispatch	1,270,376	0.0037	247			247
29000 Recorder	970,205	0.0028	188			188
29200 Public Guardian	920,108	0.0027	179			179
29400 Wildlife	(8)	0.0000	(0)			(0)
29700 Animal Control	549,331	0.0016	107			107
29900 Public Administration	174,566	0.0005	34			34
30100 Roads	16,891,022	0.0493	3,281			3,281
40200 Environmental Health	3,326,488	0.0097	646			646
40400 Mental Health Services Act	8,959,202	0.0261	1,740			1,740
41000 Mental Health	22,771,104	0.0664	4,423			4,423
41100 Public Health	15,604,609	0.0455	3,031			3,031
41200 Health Care	156,135	0.0005	30			30
41700 Child Services	1,944,829	0.0057	378			378
42200 Alcohol & Drug	2,954,735	0.0086	574			574
42500 Perinatal	738,821	0.0022	144			144
50100 Social Services Administration	98,969,497	0.2888	19,224			19,224
50200 Health and Human Services Agency	9,099,249	0.0266	1,767			1,767
53000 Opportunity Center	6,020,008	0.0176	1,169			1,169
54200 County Indigents	1,872,085	0.0055	364			364
54300 Housing	775,969	0.0023	151			151
57000 Veterans' Services	383,766	0.0011	75			75
59000 Community Action Agency	434,040	0.0013	84			84
59200 HSG Home IPP Admin	425,996	0.0012	83			83
59600 Housing Rehabilitation	16,710	0.0000	3			3
61100 Library	1,318,442	0.0038	256			256
62000 Agriculture Extension Service	171,686	0.0005	33			33
62100 Farm Advisor	48,336	0.0001	9			9
70100 Recreation & Parks	29,248	0.0001	6			6
71000 Veterans' Hall	111,505	0.0003	22			22
00200 Fall River Mills Airport	329,435	0.0010	64			64
94000 Fleet Management	2,267,151	0.0066	440			440
95000 Risk Management	9,588,308	0.0280	1,862			1,862
92500 Information Systems	6,243,564	0.0182	1,213			1,213
95500 Facilities Management	3,937,108	0.0115	765			765
00207 Solid Waste	3,005,305	0.0088	584			584
00210 Shasta County Transit	447,840	0.0013	87			87
00300 Amber Lane PRD	231	0.0000	0			0

COUNTY OF SHASTA  
COUNTY AUDIT

<b>Fiscal Year 15/16 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
00301 Burney Meadows Storm Drain	19	0.0000	0			0
00302 Amber Ridge PRD	407	0.0000	0			0
00303 Marianas PRD	354	0.0000	0			0
00304 Coloma PRD	2,168	0.0000	0			0
00305 Vedder Road PRD	55	0.0000	0			0
00306 River Hill Estates PRD	48	0.0000	0			0
00307 Craig Lane PRD	(149)	0.0000	(0)			(0)
00308 E. Stillwater Way PRD	975	0.0000	0			0
00309 Fullerton Way PRD	201	0.0000	0			0
00310 Deer Flat Road	51	0.0000	0			0
00311 Skyway PRD	210	0.0000	0			0
00312 Mule Mt. PRD	1,402	0.0000	0			0
00313 Fore Way PRD	10,832	0.0000	2			2
00314 Blacks PRD	245	0.0000	0			0
00315 Logan PRD	1,191	0.0000	0			0
00316 Valparaiso PRD	1,153	0.0000	0			0
00317 Lakehead Lighting	1,013	0.0000	0			0
00318 Lark Court PRD	245	0.0000	0			0
00319 Manor Crest PRD	371	0.0000	0			0
00320 Santa Barbara Estates PRD	282	0.0000	0			0
00321 Victoria Highlands Estates PRD	1,213	0.0000	0			0
00322 Country Fields Estates PRD	1,504	0.0000	0			0
00324 China Gulch PRD	1,171	0.0000	0			0
00325 Manton Heights PRD	706	0.0000	0			0
00326 Manzanillo Orchard PRD	984	0.0000	0			0
00327 Lavern Lane PRD	2,262	0.0000	0			0
00328 Canto Del Lupine PRD Admin	(121)	0.0000	(0)			(0)
00329 Crowley Crk Ranchettes PRD Adm	1,044	0.0000	0			0
00330 Jordan Manor PRD Admin	20,096	0.0001	4			4
00331 Ritts Mill Road Admin	89	0.0000	0			0
00332 Rother Lighting	5,171	0.0000	1			1
00333 Robledo Road PRD Admin	644	0.0000	0			0
00334 Santa Barbara #2 PRD Admin	270	0.0000	0			0
00335 N Chaparral Dr PRD Admin	256	0.0000	0			0
00337 Woggon Lane PRD Admin	260	0.0000	0			0
00338 Aiden Park PRD Admin	204	0.0000	0			0
00339 L&R Estates PRD Admin	15,456	0.0000	3			3
00340 Squaw Carpet Fire Accs PRD Admin	878	0.0000	0			0
00341 Rolland Cntry Estates PRD Admin	219	0.0000	0			0
00342 Shelly Lane PRD Admin	1,274	0.0000	0			0
00343 Millville Way PRD Admin	12,772	0.0000	2			2

COUNTY OF SHASTA  
COUNTY AUDIT

<b>Fiscal Year 15/16 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
00344 Diamond Ridge PRD Admin	193	0.0000	0			0
00345 Mountain Gate Meadows PRD Admi	204	0.0000	0			0
00347 Sierra Lighting	1,748	0.0000	0			0
00351 Timber Ridge PRD Admin	191	0.0000	0			0
00360 Equestrian Estates PRD Admin	171	0.0000	0			0
00361 Tract 1323 PRD	587	0.0000	0			0
00364 Sonora PRD	7,026	0.0000	1			1
00366 Ponder PRD	307	0.0000	0			0
00367 Shasta Meadows PRD	1,473	0.0000	0			0
00368 Old Stagecoach PRD	(91)	0.0000	(0)			(0)
00369 Inter Mountain PRD	28,672	0.0001	6			6
00370 Alpine PRD	917	0.0000	0			0
00371 Water Agency	281,888	0.0008	55			55
00372 Dusty PRD	1,439	0.0000	0			0
00373 AQMD	1,960,484	0.0057	381			381
00374 Castella Water	112,128	0.0003	22			22
00375 Sugarloaf Water	47,531	0.0001	9			9
00376 Buckshot Ln Em Fire PRD Admin	18	0.0000	0			0
00377 Jones Valley Water	561,893	0.0016	109			109
00378 Palo Cedro Sewer	343,264	0.0010	67			67
00380 Amesbury Village PRD Admin	21	0.0000	0			0
00381 Palo Cedro Oaks PRD Admin	268	0.0000	0			0
00382 Shasta Lake Ranchos R/M	4,366	0.0000	1			1
00383 Holiday Acres R/M	1,538	0.0000	0			0
00384 Alpine Meadows Sewer	51,084	0.0001	10			10
00385 Belmont Storm Drain	103	0.0000	0			0
00386 Street Lighting Admin.	93,945	0.0003	18			18
00387 Cottonwood Sewer	1,100,746	0.0032	214			214
00391 Fire Protection Admin.	6,322,074	0.0184	1,228			1,228
00393 Burney Storm Drain	399	0.0000	0			0
00394 Keswick Admin.	1,212,334	0.0035	235			235
00395 French Gulch Water	228,495	0.0007	44			44
00396 Cragview Water	107,438	0.0003	21			21
00397 Los Palos Dr Em Fire PRD Admin	206	0.0000	0			0
00398 Foxwood Estates PRD Admin	342	0.0000	0			0
00399 Rocky Ledge estates PRD Admin	535	0.0000	0			0
00600 Cottonwood Crk Meadows PRD	172	0.0000	0			0
00601 CSA #3 Castella Loan Admin	10,819	0.0000	2			2
00602 Aegean Way PRD	182	0.0000	0			0
00603 Village Green PRD	196	0.0000	0			0
00604 Butterfield PRD	409	0.0000	0			0

COUNTY OF SHASTA  
COUNTY AUDIT

<b>Fiscal Year 15/16 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
00605 Honeybee Acres PRD	170	0.0000	0			0
00606 Silver Saddle PRD	21,369	0.0001	4			4
00607 Wisteria Estates PRD	253	0.0000	0			0
00608 Santa Barbara PRD	337	0.0000	0			0
00609 Stillwater Ranch PRD	185	0.0000	0			0
00610 Sterling Ranch PRD	2,311	0.0000	0			0
00611 Mt. Lassen Woods PRD	334	0.0000	0			0
00612 Waterleaf Estates PRD	3,377	0.0000	1			1
00613 Jennifer Dr EFER PRD	260	0.0000	0			0
00614 White Oak Manor PRD	167	0.0000	0			0
00615 Terri Lee Terrace EFER PRD	197	0.0000	0			0
00616 Westview Rd EFER PRD	371	0.0000	0			0
00617 Sleeping Bull Estates PRD	319	0.0000	0			0
00618 Garth Dr EFER PRD	180	0.0000	0			0
00619 Clover Road PRD	308	0.0000	0			0
00620 Nunes Ranch PRD	284	0.0000	0			0
00621 No. 2 Squaw Carpet PRD	218	0.0000	0			0
00622 No. 2 Crowley Crk Rnchts PRD	222	0.0000	0			0
00623 No. 2 Los Palos Dr EFER PRD	229	0.0000	0			0
00624 Scenic Oak PRD	210	0.0000	0			0
00626 No. 1 Skylark Lane EFER PRD	181	0.0000	0			0
00627 Lake Drive PRD Admin	1,918	0.0000	0			0
00628 No. 2 Skylark Lane EFER PRD	181	0.0000	0			0
00629 CSA #6 JV S/A Elk Trail WSAD	120,211	0.0004	23			23
00630 CSA #23 CV S/A Cragview WSAD	14,620	0.0000	3			3
00631 Laurel Glen Estates PRD Admin	213	0.0000	0			0
00835 Detention Fac Inmate Funds Adm	143,824	0.0004	28			28
00851 IHSS Public Authority	462,638	0.0013	90			90
<b>Total</b>	<b>342,710,309</b>	<b>1.0000</b>	<b>66,567</b>			<b>66,567</b>
<b>Direct Bill</b>			<b>66,567</b>			<b>66,567</b>
<b>Less CSD's</b>	<b>(12,648,342)</b>	<b>(0.0369)</b>	<b>(2,457)</b>			<b>(2,457)</b>
<b>Total Operating</b>	<b>330,061,967</b>	<b>0.9631</b>	<b>64,110</b>			<b>64,110</b>

Basis of Allocation : Actual FY 15/16 Total Expenses by Department

**COUNTY OF SHASTA  
COUNTY AUDIT**

<b>Fiscal Year 15/16 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
50100 Social Services Administration	13,233	1.0000				
Total Direct Bill	13,233	1.0000				
Less CSD's						
Total Operating	13,233	1.0000				

Basis of Allocation : Direct Identification to Department

<b>Fiscal Year 15/16 Actual</b>	Total	General Audit	Identified Audit
10200 CAO	932	932	
11000 Auditor - Controller	541	541	
11100 TTC	310	310	
11300 Purchasing	39	39	
12000 County Counsel	340	340	
13000 Personnel	295	295	
10100 Board of Supervisors	100	100	
10300 Clerk of the Board	56	56	
11200 Assessor	745	745	
14000 Elections	285	285	
15900 Inter Mountain Fair	6	6	
16600 Land, Buildings & Improvements	565	565	
16902 Capital Proj Juvenile Hall	13	13	
16903 Capital Proj Adult Rehab Center	195	195	
17200 Surveyor	2	2	
17500 CSA Administration	146	146	
20110 Trial Courts	422	422	
20300 Conflict Public Defender	408	408	
20700 Public Defender	684	684	
20800 Grand Jury	17	17	
22100 County Clerk	70	70	
22700 District Attorney	1,484	1,484	
22800 DCSS	1,399	1,399	
23500 Sheriff	3,587	3,587	
23600 Boating Safety	182	182	
23700 Sheriff Civil Unit	106	106	
24600 Detention Annex	113	113	
25600 Victim Witness	171	171	
26000 Jail	2,777	2,777	
26100 Burney Substation	390	390	
26200 Juvenile Rehab Facility	963	963	
26300 Probation	2,230	2,230	
28000 Agriculture Commissioner	290	290	
28200 Building	358	358	
28500 Knighton Rd Beetle Mitigation	0	0	

<b>Fiscal Year 15/16 Actual</b>	Total	General Audit	Identified Audit
28600 Planning	287	287	
28700 Coroner	206	206	
28800 Dispatch	247	247	
29000 Recorder	188	188	
29200 Public Guardian	179	179	
29700 Animal Control	107	107	
29900 Public Administration	34	34	
30100 Roads	3,281	3,281	
40200 Environmental Health	646	646	
40400 Mental Health Services Act	1,740	1,740	
41000 Mental Health	4,423	4,423	
41100 Public Health	3,031	3,031	
41200 Health Care	30	30	
41700 Child Services	378	378	
42200 Alcohol & Drug	574	574	
42500 Perinatal	144	144	
50100 Social Services Administration	19,224	19,224	
50200 Health and Human Services Agency	1,767	1,767	
53000 Opportunity Center	1,169	1,169	
54200 County Indigents	364 #	364	
54300 Housing	151	151	
57000 Veterans' Services	75	75	
59000 Community Action Agency	84	84	
59200 HSG Home IPP Admin	83	83	
59600 Housing Rehabilitation	3	3	
61100 Library	256	256	
62000 Agriculture Extension Service	33	33	
62100 Farm Advisor	9	9	
70100 Recreation & Parks	6	6	
71000 Veterans' Hall	22	22	
00200 Fall River Mills Airport	64	64	
94000 Fleet Management	440	440	
95000 Risk Management	1,862	1,862	
92500 Information Systems	1,213	1,213	
95500 Facilities Management	765	765	
00207 Solid Waste	584	584	
00210 Shasta County Transit	87	87	



<b>Fiscal Year 15/16 Actual</b>	Total	General Audit	Identified Audit
00313 Fore Way PRD	2	2	
00330 Jordan Manor PRD Admin	4	4	
00332 Rother Lighting	1	1	
00339 L&R Estates PRD Admin	3	3	
00343 Millville Way PRD Admin	2	2	
00364 Sonora PRD	1	1	
00369 Inter Mountain PRD	6	6	
00371 Water Agency	55	55	
00373 AQMD	381	381	
00374 Castella Water	22	22	
00375 Sugarloaf Water	9	9	
00377 Jones Valley Water	109	109	
00378 Palo Cedro Sewer	67	67	
00382 Shasta Lake Ranchos R/M	1	1	
00384 Alpine Meadows Sewer	10	10	
00386 Street Lighting Admin.	18	18	
00387 Cottonwood Sewer	214	214	
00391 Fire Protection Admin.	1,228	1,228	
00394 Keswick Admin.	235	235	
00395 French Gulch Water	44	44	
00396 Cragview Water	21	21	
00601 CSA #3 Castella Loan Admin	2	2	
00606 Silver Saddle PRD	4	4	
00612 Waterleaf Estates PRD	1	1	
00629 CSA #6 JV S/A Elk Trail WSAD	23	23	
00630 CSA #23 CV S/A Cragview WSAD	3	3	
00835 Detention Fac Inmate Funds Adm	28	28	
00851 IHSS Public Authority	90	90	
<b>Total</b>	<b>66,567</b>	<b>66,567</b>	
Direct Bill			
	66,567	66,567	
Less CSD's	(2,457)	(2,457)	
<b>Total Operating</b>	<b>64,110</b>	<b>64,110</b>	

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**Fiscal Year 15/16 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 2015-16 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 2015-16.

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

12/20/2016

<b>Fiscal Year 15/16 Actual</b>	Total	General & Admin	Budgets & Admin	General Gov't
	100.00%	19.65%	77.74%	2.61%
<b>Wages &amp; Benefits</b>				
Salaries & Wages	694,867	136,541	540,190	18,136
Benefits	290,550	57,093	225,874	7,583
<b>Services &amp; Supplies</b>				
Communications	4,435	871	3,448	116
Household Exp.	11,884	2,335	9,239	310
Insurance	4,375	860	3,401	114
Maint. Of Equip.	599	118	466	16
Maint. Of Struct.	11,322	2,225	8,802	296
Memberships	1,438			1,438
Office Exp.	3,983	783	3,096	104
Office Exp. Opp. Center	3,859	758	3,000	101
Office Exp. - Printing	1,319	259	1,025	34
Professional & Special Svs	21,032	21,032		
Info. Systems Service	15,128	2,973	11,761	395
Personnel Preemployment Services	2,760	542	2,146	72
Public & Legal Notices	167	33	130	4
Rents & Leases Equip	1,368	269	1,063	36
Rents & Leases Struct	1,200	236	933	31
Small Tools & Equip	5,993	1,178	4,659	156
Software	1,011	199	786	26
Special Dept. Expense	1,041	205	809	27
Trans. & Travel	10,931	2,206	8,725	
Utilities	21,227	4,171	16,502	554
<b>Cost Applied/Transfers</b>				
Cost Applied A-87	(972,435)	(972,435)		
<b>Other Expenditures &amp; Costs</b>				
Taxes and Assessments	27	27		
<b>Expenditures Per Financial Statements</b>	<u>138,081</u>	<u>(737,523)</u>	<u>846,054</u>	<u>29,550</u>

Schedule of Costs  
to be Reallocated  
by Function

COUNTY OF SHASTA  
COUNTY ADMINISTRATOR

12/20/2016

<b>Fiscal Year 15/16 Actual</b>	Total	General & Admin	Budgets & Admin	General Gov't
	100.00%	19.65%	77.74%	2.61%
<b>Cost Adjustments</b>				
Deductions - Cost Applied	972,435	972,435		
Prior Per. Exp. Adj.	(1,533)	(1,533)		
Miscellaneous Revenue	(41)	(41)		
Building Use to CSD	91,091	91,091		
Equipment Use to CSD	3,942	3,942		
County Audit to CSD	932	932		
<b>Functional Cost</b>	<u>1,204,907</u>	<u>329,303</u>	<u>846,054</u>	<u>29,550</u>
<b>Additions - 1st Allocation</b>				
Reallocate Admin		(329,303)	318,607	10,697
Allocable Costs	1,204,907		1,164,660	40,247
Unallocated	(40,247)			(40,247)
1st Allocation	<u>1,164,660</u>		<u>1,164,660</u>	
<b>Additions - 2nd Allocation</b>				
Other	95,424	95,424		
Reallocate Admin		(95,424)	92,324	3,100
Allocable Costs	95,424		92,324	3,100
Unallocated	(3,100)			(3,100)
2nd Allocation	<u>92,324</u>		<u>92,324</u>	
<b>Total Allocated</b>	<u><u>1,256,984</u></u>		<u><u>1,256,984</u></u>	

**COUNTY OF SHASTA  
COUNTY ADMINISTRATOR**

<b>Fiscal Year 15/16 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
10200 CAO	4,799,879	0.0140	16,312			16,312
11000 Auditor - Controller	2,786,354	0.0081	9,469			9,469
11100 TTC	1,594,847	0.0047	5,420			5,420
11300 Purchasing	201,554	0.0006	685			685
12000 County Counsel	1,749,338	0.0051	5,945			5,945
13000 Personnel	1,516,370	0.0044	5,153			5,153
10100 Board of Supervisors	512,903	0.0015	1,743		143	1,887
10300 Clerk of the Board	290,378	0.0008	987		81	1,068
11200 Assessor	3,838,025	0.0112	13,043		1,074	14,117
14000 Elections	1,466,859	0.0043	4,985		410	5,395
15900 Inter Mountain Fair	28,402	0.0001	97		8	104
16600 Land, Buildings & Improvements	2,908,257	0.0085	9,883		813	10,697
16902 Capital Proj Juvenile Hall	64,999	0.0002	221		18	239
16903 Capital Proj Adult Rehab Center	1,003,043	0.0029	3,409		281	3,689
17200 Surveyor	12,425	0.0000	42		3	46
17500 CSA Administration	751,930	0.0022	2,555		210	2,766
20110 Trial Courts	2,172,052	0.0063	7,381		608	7,989
20300 Conflict Public Defender	2,099,496	0.0061	7,135		587	7,722
20700 Public Defender	3,520,179	0.0103	11,963		985	12,948
20800 Grand Jury	86,080	0.0003	293		24	317
22100 County Clerk	361,359	0.0011	1,228		101	1,329
22700 District Attorney	7,641,470	0.0223	25,969		2,137	28,106
22800 DCSS	7,202,038	0.0210	24,475		2,015	26,490
23500 Sheriff	18,468,514	0.0539	62,763		5,166	67,929
23600 Boating Safety	937,199	0.0027	3,185		262	3,447
23700 Sheriff Civil Unit	543,889	0.0016	1,848		152	2,000
24600 Detention Annex	583,528	0.0017	1,983		163	2,146
25600 Victim Witness	880,775	0.0026	2,993		246	3,240
26000 Jail	14,295,146	0.0417	48,580		3,999	52,579
26100 Burney Substation	2,008,919	0.0059	6,827		562	7,389
26200 Juvenile Rehab Facility	4,957,586	0.0145	16,848		1,387	18,234

**COUNTY OF SHASTA  
COUNTY ADMINISTRATOR**

<b>Fiscal Year 15/16 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
26300 Probation	11,479,438	0.0335	39,012		3,211	42,222
28000 Agriculture Commissioner	1,490,556	0.0043	5,065		417	5,482
28200 Building	1,843,822	0.0054	6,266		516	6,782
28500 Knighton Rd Beetle Mitigation	185	0.0000	1		0	1
28600 Planning	1,475,477	0.0043	5,014		413	5,427
28700 Coroner	1,061,808	0.0031	3,608		297	3,905
28800 Dispatch	1,270,376	0.0037	4,317		355	4,673
29000 Recorder	970,205	0.0028	3,297		271	3,569
29200 Public Guardian	920,108	0.0027	3,127		257	3,384
29400 Wildlife	(8)	0.0000	(0)		(0)	(0)
29700 Animal Control	549,331	0.0016	1,867		154	2,020
29900 Public Administration	174,566	0.0005	593		49	642
30100 Roads	16,891,022	0.0493	57,402		4,725	62,127
40200 Environmental Health	3,326,488	0.0097	11,305		930	12,235
40400 Mental Health Services Act	8,959,202	0.0261	30,447		2,506	32,953
41000 Mental Health	22,771,104	0.0664	77,385		6,369	83,754
41100 Public Health	15,604,609	0.0455	53,030		4,365	57,395
41200 Health Care	156,135	0.0005	531		44	574
41700 Child Services	1,944,829	0.0057	6,609		544	7,153
42200 Alcohol & Drug	2,954,735	0.0086	10,041		826	10,868
42500 Perinatal	738,821	0.0022	2,511		207	2,717
50100 Social Services Administration	98,969,497	0.2888	336,336		27,683	364,020
50200 Health and Human Services Agency	9,099,249	0.0266	30,923		2,545	33,468
53000 Opportunity Center	6,020,008	0.0176	20,458		1,684	22,142
54200 County Indigents	1,872,085	0.0055	6,362		524	6,886
54300 Housing	775,969	0.0023	2,637		217	2,854
57000 Veterans' Services	383,766	0.0011	1,304		107	1,412
59000 Community Action Agency	434,040	0.0013	1,475		121	1,596
59200 HSG Home IPP Admin	425,996	0.0012	1,448		119	1,567
59600 Housing Rehabilitation	16,710	0.0000	57		5	61
61100 Library	1,318,442	0.0038	4,481		369	4,849
62000 Agriculture Extension Service	171,686	0.0005	583		48	631

**COUNTY OF SHASTA  
COUNTY ADMINISTRATOR**

<b>Fiscal Year 15/16 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
62100 Farm Advisor	48,336	0.0001	164		14	178
70100 Recreation & Parks	29,248	0.0001	99		8	108
71000 Veterans' Hall	111,505	0.0003	379		31	410
00200 Fall River Mills Airport	329,435	0.0010	1,120		92	1,212
94000 Fleet Management	2,267,151	0.0066	7,705		634	8,339
95000 Risk Management	9,588,308	0.0280	32,585		2,682	35,267
92500 Information Systems	6,243,564	0.0182	21,218		1,746	22,964
95500 Facilities Management	3,937,108	0.0115	13,380		1,101	14,481
00207 Solid Waste	3,005,305	0.0088	10,213		841	11,054
00210 Shasta County Transit	447,840	0.0013	1,522		125	1,647
00300 Amber Lane PRD	231	0.0000	1		0	1
00301 Burney Meadows Storm Drain	19	0.0000	0		0	0
00302 Amber Ridge PRD	407	0.0000	1		0	1
00303 Marianas PRD	354	0.0000	1		0	1
00304 Coloma PRD	2,168	0.0000	7		1	8
00305 Vedder Road PRD	55	0.0000	0		0	0
00306 River Hill Estates PRD	48	0.0000	0		0	0
00307 Craig Lane PRD	(149)	0.0000	(1)		(0)	(1)
00308 E. Stillwater Way PRD	975	0.0000	3		0	4
00309 Fullerton Way PRD	201	0.0000	1		0	1
00310 Deer Flat Road	51	0.0000	0		0	0
00311 Skyway PRD	210	0.0000	1		0	1
00312 Mule Mt. PRD	1,402	0.0000	5		0	5
00313 Fore Way PRD	10,832	0.0000	37		3	40
00314 Blacks PRD	245	0.0000	1		0	1
00315 Logan PRD	1,191	0.0000	4		0	4
00316 Valparaiso PRD	1,153	0.0000	4		0	4
00317 Lakehead Lighting	1,013	0.0000	3		0	4
00318 Lark Court PRD	245	0.0000	1		0	1
00319 Manor Crest PRD	371	0.0000	1		0	1
00320 Santa Barbara Estates PRD	282	0.0000	1		0	1
00321 Victoria Highlands Estates PRD	1,213	0.0000	4		0	4



**COUNTY OF SHASTA  
COUNTY ADMINISTRATOR**

<b>Fiscal Year 15/16 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
00322 Country Fields Estates PRD	1,504	0.0000	5		0	6
00324 China Gulch PRD	1,171	0.0000	4		0	4
00325 Manton Heights PRD	706	0.0000	2		0	3
00326 Manzanillo Orchard PRD	984	0.0000	3		0	4
00327 Lavern Lane PRD	2,262	0.0000	8		1	8
00328 Canto Del Lupine PRD Admin	(121)	0.0000	(0)		(0)	(0)
00329 Crowley Crk Ranchettes PRD Adm	1,044	0.0000	4		0	4
00330 Jordan Manor PRD Admin	20,096	0.0001	68		6	74
00331 Ritts Mill Road Admin	89	0.0000	0		0	0
00332 Rother Lighting	5,171	0.0000	18		1	19
00333 Robledo Road PRD Admin	644	0.0000	2		0	2
00334 Santa Barbara #2 PRD Admin	270	0.0000	1		0	1
00335 N Chaparral Dr PRD Admin	256	0.0000	1		0	1
00337 Woggon Lane PRD Admin	260	0.0000	1		0	1
00338 Aiden Park PRD Admin	204	0.0000	1		0	1
00339 L&R Estates PRD Admin	15,456	0.0000	53		4	57
00340 Squaw Carpet Fire Accs PRD Admin	878	0.0000	3		0	3
00341 Rolland Cntry Estates PRD Admin	219	0.0000	1		0	1
00342 Shelly Lane PRD Admin	1,274	0.0000	4		0	5
00343 Millville Way PRD Admin	12,772	0.0000	43		4	47
00344 Diamond Ridge PRD Admin	193	0.0000	1		0	1
00345 Mountain Gate Meadows PRD Admin	204	0.0000	1		0	1
00347 Sierra Lighting	1,748	0.0000	6		0	6
00351 Timber Ridge PRD Admin	191	0.0000	1		0	1
00360 Equestrian Estates PRD Admin	171	0.0000	1		0	1
00361 Tract 1323 PRD	587	0.0000	2		0	2
00364 Sonora PRD	7,026	0.0000	24		2	26
00366 Ponder PRD	307	0.0000	1		0	1
00367 Shasta Meadows PRD	1,473	0.0000	5		0	5
00368 Old Stagecoach PRD	(91)	0.0000	(0)		(0)	(0)
00369 Inter Mountain PRD	28,672	0.0001	97		8	105
00370 Alpine PRD	917	0.0000	3		0	3

**COUNTY OF SHASTA  
COUNTY ADMINISTRATOR**

<b>Fiscal Year 15/16 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
00371 Water Agency	281,888	0.0008	958		79	1,037
00372 Dusty PRD	1,439	0.0000	5		0	5
00373 AQMD	1,960,484	0.0057	6,662		548	7,211
00374 Castella Water	112,128	0.0003	381		31	412
00375 Sugarloaf Water	47,531	0.0001	162		13	175
00376 Buckshot Ln Em Fire PRD Admin	18	0.0000	0		0	0
00377 Jones Valley Water	561,893	0.0016	1,910		157	2,067
00378 Palo Cedro Sewer	343,264	0.0010	1,167		96	1,263
00380 Amesbury Village PRD Admin	21	0.0000	0		0	0
00381 Palo Cedro Oaks PRD Admin	268	0.0000	1		0	1
00382 Shasta Lake Ranchos R/M	4,366	0.0000	15		1	16
00383 Holiday Acres R/M	1,538	0.0000	5		0	6
00384 Alpine Meadows Sewer	51,084	0.0001	174		14	188
00385 Belmont Storm Drain	103	0.0000	0		0	0
00386 Street Lighting Admin.	93,945	0.0003	319		26	346
00387 Cottonwood Sewer	1,100,746	0.0032	3,741		308	4,049
00391 Fire Protection Admin.	6,322,074	0.0184	21,485		1,768	23,253
00393 Burney Storm Drain	399	0.0000	1		0	1
00394 Keswick Admin.	1,212,334	0.0035	4,120		339	4,459
00395 French Gulch Water	228,495	0.0007	777		64	840
00396 Cragview Water	107,438	0.0003	365		30	395
00397 Los Palos Dr Em Fire PRD Admin	206	0.0000	1		0	1
00398 Foxwood Estates PRD Admin	342	0.0000	1		0	1
00399 Rocky Ledge estates PRD Admin	535	0.0000	2		0	2
00600 Cottonwood Crk Meadows PRD	172	0.0000	1		0	1
00601 CSA #3 Castella Loan Admin	10,819	0.0000	37		3	40
00602 Aegean Way PRD	182	0.0000	1		0	1
00603 Village Green PRD	196	0.0000	1		0	1
00604 Butterfield PRD	409	0.0000	1		0	2
00605 Honeybee Acres PRD	170	0.0000	1		0	1
00606 Silver Saddle PRD	21,369	0.0001	73		6	79
00607 Wisteria Estates PRD	253	0.0000	1		0	1

**COUNTY OF SHASTA  
COUNTY ADMINISTRATOR**

<b>Fiscal Year 15/16 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
00608 Santa Barbara PRD	337	0.0000	1		0	1
00609 Stillwater Ranch PRD	185	0.0000	1		0	1
00610 Sterling Ranch PRD	2,311	0.0000	8		1	9
00611 Mt. Lassen Woods PRD	334	0.0000	1		0	1
00612 Waterleaf Estates PRD	3,377	0.0000	11		1	12
00613 Jennifer Dr EFER PRD	260	0.0000	1		0	1
00614 White Oak Manor PRD	167	0.0000	1		0	1
00615 Terri Lee Terrace EFER PRD	197	0.0000	1		0	1
00616 Westview Rd EFER PRD	371	0.0000	1		0	1
00617 Sleeping Bull Estates PRD	319	0.0000	1		0	1
00618 Garth Dr EFER PRD	180	0.0000	1		0	1
00619 Clover Road PRD	308	0.0000	1		0	1
00620 Nunes Ranch PRD	284	0.0000	1		0	1
00621 No. 2 Squaw Carpet PRD	218	0.0000	1		0	1
00622 No. 2 Crowley Crk Rnchts PRD	222	0.0000	1		0	1
00623 No. 2 Los Palos Dr EFER PRD	229	0.0000	1		0	1
00624 Scenic Oak PRD	210	0.0000	1		0	1
00626 No. 1 Skylark Lane EFER PRD	181	0.0000	1		0	1
00627 Lake Drive PRD Admin	1,918	0.0000	7		1	7
00628 No. 2 Skylark Lane EFER PRD	181	0.0000	1		0	1
00629 CSA #6 JV S/A Elk Trail WSAD	120,211	0.0004	409		34	442
00630 CSA #23 CV S/A Cragview WSAD	14,620	0.0000	50		4	54
00631 Laurel Glen Estates PRD Admin	213	0.0000	1		0	1
00835 Detention Fac Inmate Funds Adm	143,824	0.0004	489		40	529
00851 IHSS Public Authority	462,638	0.0013	1,572		129	1,702
<b>Total</b>	<b>342,710,309</b>	<b>1.0000</b>	<b>1,164,660</b>		<b>92,324</b>	<b>1,256,984</b>
<b>Direct Bill</b>			<b>1,164,660</b>		<b>92,324</b>	<b>1,256,984</b>
<b>Less CSD's</b>	<b>(12,648,342)</b>	<b>(0.0369)</b>	<b>(42,984)</b>			<b>(42,984)</b>
<b>Total Operating</b>	<b>330,061,967</b>	<b>0.9631</b>	<b>1,121,676</b>		<b>92,324</b>	<b>1,214,000</b>

Basis of Allocation : Actual FY 15/16 Total Expenses by Department

<b>Fiscal Year 15/16 Actual</b>	Total	Budgets & Admin
10200 CAO	16,312	16,312
11000 Auditor - Controller	9,469	9,469
11100 TTC	5,420	5,420
11300 Purchasing	685	685
12000 County Counsel	5,945	5,945
13000 Personnel	5,153	5,153
10100 Board of Supervisors	1,887	1,887
10300 Clerk of the Board	1,068	1,068
11200 Assessor	14,117	14,117
14000 Elections	5,395	5,395
15900 Inter Mountain Fair	104	104
16600 Land, Buildings & Improvements	10,697	10,697
16902 Capital Proj Juvenile Hall	239	239
16903 Capital Proj Adult Rehab Center	3,689	3,689
17200 Surveyor	46	46
17500 CSA Administration	2,766	2,766
20110 Trial Courts	7,989	7,989
20300 Conflict Public Defender	7,722	7,722
20700 Public Defender	12,948	12,948
20800 Grand Jury	317	317
22100 County Clerk	1,329	1,329
22700 District Attorney	28,106	28,106
22800 DCSS	26,490	26,490
23500 Sheriff	67,929	67,929
23600 Boating Safety	3,447	3,447
23700 Sheriff Civil Unit	2,000	2,000
24600 Detention Annex	2,146	2,146
25600 Victim Witness	3,240	3,240
26000 Jail	52,579	52,579
26100 Burney Substation	7,389	7,389
26200 Juvenile Rehab Facility	18,234	18,234

<b>Fiscal Year 15/16 Actual</b>	<b>Total</b>	<b>Budgets &amp; Admin</b>
26300 Probation	42,222	42,222
28000 Agriculture Commissioner	5,482	5,482
28200 Building	6,782	6,782
28500 Knighton Rd Beetle Mitigation	1	1
28600 Planning	5,427	5,427
28700 Coroner	3,905	3,905
28800 Dispatch	4,673	4,673
29000 Recorder	3,569	3,569
29200 Public Guardian	3,384	3,384
29700 Animal Control	2,020	2,020
29900 Public Administration	642	642
30100 Roads	62,127	62,127
40200 Environmental Health	12,235	12,235
40400 Mental Health Services Act	32,953	32,953
41000 Mental Health	83,754	83,754
41100 Public Health	57,395	57,395
41200 Health Care	574	574
41700 Child Services	7,153	7,153
42200 Alcohol & Drug	10,868	10,868
42500 Perinatal	2,717	2,717
50100 Social Services Administration	364,020	364,020
50200 Health and Human Services Agency	33,468	33,468
53000 Opportunity Center	22,142	22,142
54200 County Indigents	6,886	6,886
54300 Housing	2,854	2,854
57000 Veterans' Services	1,412	1,412
59000 Community Action Agency	1,596	1,596
59200 HSG Home IPP Admin	1,567	1,567
59600 Housing Rehabilitation	61	61
61100 Library	4,849	4,849
62000 Agriculture Extension Service	631	631
62100 Farm Advisor	178	178

<b>Fiscal Year 15/16 Actual</b>	Total	Budgets & Admin
70100 Recreation & Parks	108	108
71000 Veterans' Hall	410	410
00200 Fall River Mills Airport	1,212	1,212
94000 Fleet Management	8,339	8,339
95000 Risk Management	35,267	35,267
92500 Information Systems	22,964	22,964
95500 Facilities Management	14,481	14,481
00207 Solid Waste	11,054	11,054
00210 Shasta County Transit	1,647	1,647
00300 Amber Lane PRD	1	1
00302 Amber Ridge PRD	1	1
00303 Marianas PRD	1	1
00304 Coloma PRD	8	8
00307 Craig Lane PRD	(1)	(1)
00308 E. Stillwater Way PRD	4	4
00309 Fullerton Way PRD	1	1
00311 Skyway PRD	1	1
00312 Mule Mt. PRD	5	5
00313 Fore Way PRD	40	40
00314 Blacks PRD	1	1
00315 Logan PRD	4	4
00316 Valparaiso PRD	4	4
00317 Lakehead Lighting	4	4
00318 Lark Court PRD	1	1
00319 Manor Crest PRD	1	1
00320 Santa Barbara Estates PRD	1	1
00321 Victoria Highlands Estates PRD	4	4
00322 Country Fields Estates PRD	6	6
00324 China Gulch PRD	4	4
00325 Manton Heights PRD	3	3
00326 Manzanillo Orchard PRD	4	4
00327 Lavern Lane PRD	8	8

<b>Fiscal Year 15/16 Actual</b>	Total	Budgets & Admin
00329 Crowley Crk Ranchettes PRD Adm	4	4
00330 Jordan Manor PRD Admin	74	74
00332 Rother Lighting	19	19
00333 Robledo Road PRD Admin	2	2
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	57	57
00340 Squaw Carpet Fire Accs PRD Admin	3	3
00341 Rolland Cntry Estates PRD Admin	1	1
00342 Shelly Lane PRD Admin	5	5
00343 Millville Way PRD Admin	47	47
00344 Diamond Ridge PRD Admin	1	1
00345 Mountain Gate Meadows PRD Admi:	1	1
00347 Sierra Lighting	6	6
00351 Timber Ridge PRD Admin	1	1
00360 Equestrian Estates PRD Admin	1	1
00361 Tract 1323 PRD	2	2
00364 Sonora PRD	26	26
00366 Ponder PRD	1	1
00367 Shasta Meadows PRD	5	5
00369 Inter Mountain PRD	105	105
00370 Alpine PRD	3	3
00371 Water Agency	1,037	1,037
00372 Dusty PRD	5	5
00373 AQMD	7,211	7,211
00374 Castella Water	412	412
00375 Sugarloaf Water	175	175
00377 Jones Valley Water	2,067	2,067
00378 Palo Cedro Sewer	1,263	1,263
00381 Palo Cedro Oaks PRD Admin	1	1

<b>Fiscal Year 15/16 Actual</b>	Total	Budgets & Admin
00382 Shasta Lake Ranchos R/M	16	16
00383 Holiday Acres R/M	6	6
00384 Alpine Meadows Sewer	188	188
00386 Street Lighting Admin.	346	346
00387 Cottonwood Sewer	4,049	4,049
00391 Fire Protection Admin.	23,253	23,253
00393 Burney Storm Drain	1	1
00394 Keswick Admin.	4,459	4,459
00395 French Gulch Water	840	840
00396 Cragview Water	395	395
00397 Los Palos Dr Em Fire PRD Admin	1	1
00398 Foxwood Estates PRD Admin	1	1
00399 Rocky Ledge estates PRD Admin	2	2
00600 Cottonwood Crk Meadows PRD	1	1
00601 CSA #3 Castella Loan Admin	40	40
00602 Aegean Way PRD	1	1
00603 Village Green PRD	1	1
00604 Butterfield PRD	2	2
00605 Honeybee Acres PRD	1	1
00606 Silver Saddle PRD	79	79
00607 Wisteria Estates PRD	1	1
00608 Santa Barbara PRD	1	1
00609 Stillwater Ranch PRD	1	1
00610 Sterling Ranch PRD	9	9
00611 Mt. Lassen Woods PRD	1	1
00612 Waterleaf Estates PRD	12	12
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	1	1
00617 Sleeping Bull Estates PRD	1	1
00618 Garth Dr EFER PRD	1	1



<b>Fiscal Year 15/16 Actual</b>	Total	Budgets & Admin
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	1	1
00626 No. 1 Skylark Lane EFER PRD	1	1
00627 Lake Drive PRD Admin	7	7
00628 No. 2 Skylark Lane EFER PRD	1	1
00629 CSA #6 JV S/A Elk Trail WSAD	442	442
00630 CSA #23 CV S/A Cragview WSAD	54	54
00631 Laurel Glen Estates PRD Admin	1	1
00835 Detention Fac Inmate Funds Adm	529	529
00851 IHSS Public Authority	1,702	1,702
<b>Total</b>	<b>1,256,984</b>	<b>1,256,984</b>
Direct Bill	1,256,984	1,256,984
Less CSD's	(42,984)	(42,984)
<b>Total Operating</b>	<b>1,214,000</b>	<b>1,214,000</b>

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**Fiscal Year 15/16 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 2015-16 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 2015-16 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 2015-16.

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 2015-16.

COUNTY OF SHASTA  
AUDITOR-CONTROLLER

<b>Fiscal Year 15/16 Actual</b>	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%	23.75%	47.87%	17.26%	1.18%	2.71%	0.64%	0.63%	0.11%	5.78%	0.06%
<b>Wages &amp; Benefits</b>											
Salaries & Wages	1,318,009	333,520	618,469	221,677	15,271	34,737	8,338	7,844	1,538	75,844	771
Benefits	639,642	131,514	318,733	116,125	7,917	18,390	4,167	4,504	696	37,286	308
<b>Services &amp; Supplies</b>											
Clothing/Personal Supplies	13	13									
Communications	12,823	12,723	100								
Food	324	324									
Household Exp.	19,742	19,743									
Insurance	12,064	8,312	2,355	846	58	133	32	30	6	289	3
Maint. Of Equip.	118,363	98	42,335	58,122						17,808	
Maint. Of Struct.	18,828	18,828									
Memberships	2,756	2,306	150	300							
Office Exp.	21,001	14,623	2,518	3,750						110	
Office Exp. Opp. Center	2,558	2,555			3						
Printing	1,319					1,319					
Postage	17,347	17,347									
Professional & Special Svs	8,950	1,227	1,347	6,201						175	
Info. Systems Service	453,162		221,652	231,509							
Personnel Preemployment Services	2,979	2,954	25								
Rents & Leases Equip	7,155	3,765	2,005	1,385							
Rents & Leases Struct	4,308		2,160	1,074						1,074	
Small Tools & Equip	42,106	32,348	4,102	5,178					48	429	
Software	9,134	5,862	1,737	1,360						175	
Special Dept. Expense	5,339	4,042	1,227	58						12	
Trans. & Travel	27,099	10,447	7,648	6,305	109		222			2,368	
Utilities	34,692	34,692									
<b>Cost Applied/Transfers</b>											
Cost Applied A-87	(2,319,572)	(2,319,572)									
Capital Assets	8,194	8,194									
<b>Other Expenditures &amp; Costs</b>											
Taxes & Assessments	44	44									
<b>Expenditures Per Financial Statements</b>	<b>468,379</b>	<b>(1,654,091)</b>	<b>1,226,565</b>	<b>653,889</b>	<b>23,359</b>	<b>54,578</b>	<b>12,759</b>	<b>12,378</b>	<b>2,288</b>	<b>135,572</b>	<b>1,082</b>

COUNTY OF SHASTA  
AUDITOR-CONTROLLER

<b>Fiscal Year 15/16 Actual</b>	<b>Total</b>	<b>General &amp; Admin</b>	<b>Claims &amp; Accounting</b>	<b>Payroll</b>	<b>Individual Services</b>	<b>Budget Assistance</b>	<b>Cost Plan</b>	<b>Property Management</b>	<b>Reimbursed Audits</b>	<b>Property Tax Admin</b>	<b>General Gov't</b>
Time %	100.00%	23.75%	47.87%	17.26%	1.18%	2.71%	0.64%	0.63%	0.11%	5.78%	0.06%
<b>Cost Adjustments</b>											
Deductions - Cost Applied	2,311,378	2,311,378									
Property Tax Fees	(138,844)									(138,844)	
Auditors' Fees - Payroll	(827)			(827)							
Charges for Services - A87	(43,297)	(43,297)									
Deduction - PY Cost Reimb Rev	43,297	43,297									
Prior Per. Exp. Adj.	(2,383)	(2,383)									
Miscellaneous Revenue	(26,191)	(75)	(26,060)	(54)							
Building Use to CSD	148,797	148,797									
Equipment Use to CSD	15,347	15,347									
County Audit to CSD	541	541									
<b>Functional Cost</b>	<b>2,776,197</b>	<b>819,514</b>	<b>1,200,505</b>	<b>653,008</b>	<b>23,359</b>	<b>54,578</b>	<b>12,759</b>	<b>12,378</b>	<b>2,288</b>	<b>(3,273)</b>	<b>1,082</b>
<b>Additions - 1st Allocation</b>											
Reallocate Admin	(0)	(819,514)	514,567	185,469	12,731	29,169	6,866	6,780	1,227	62,114	593
Allocable Costs	2,776,197		1,715,071	838,476	36,091	83,748	19,625	19,158	3,515	58,841	1,675
Unallocated	(60,516)									(58,841)	(1,675)
1st Allocation	<b>2,715,682</b>	<b>-</b>	<b>1,715,071</b>	<b>838,476</b>	<b>36,091</b>	<b>83,748</b>	<b>19,625</b>	<b>19,158</b>	<b>3,515</b>	<b>-</b>	<b>-</b>
<b>Additions - 2nd Allocation</b>											
Other	174,153	174,153									
Reallocate Admin	0	(174,153)	110,273	39,746	2,728	6,251		1,453	263	13,311	127
Allocable Costs	174,153		110,273	39,746	2,728	6,251	-	1,453	263	13,311	127
Unallocated	(13,438)									(13,311)	(127)
2nd Allocation	<b>160,715</b>	<b>-</b>	<b>110,273</b>	<b>39,746</b>	<b>2,728</b>	<b>6,251</b>	<b>-</b>	<b>1,453</b>	<b>263</b>	<b>-</b>	<b>-</b>
<b>Total Allocated</b>	<b>2,876,396</b>	<b>-</b>	<b>1,825,344</b>	<b>878,223</b>	<b>38,819</b>	<b>89,999</b>	<b>19,625</b>	<b>20,611</b>	<b>3,778</b>	<b>-</b>	<b>-</b>

COUNTY OF SHASTA  
AUDITOR-CONTROLLER

<b>Fiscal Year 15/16 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
10200 CAO	711	0.0075	12,890			12,890
11000 Auditor - Controller	6,847	0.0724	124,156			124,156
11100 TTC	1,428	0.0151	25,894			25,894
11300 Purchasing	62	0.0007	1,122			1,122
12000 County Counsel	287	0.0030	5,195			5,195
13000 Personnel	411	0.0043	7,448			7,448
10100 Board of Supervisors	163	0.0017	2,962		212	3,175
10300 Clerk of the Board	159	0.0017	2,876		206	3,083
11200 Assessor	323	0.0034	5,848		419	6,267
14000 Elections	928	0.0098	16,826		1,206	18,032
15900 Inter Mountain Fair	15	0.0002	267		19	287
16600 Land, Buildings & Improvements	137	0.0014	2,480		178	2,658
16902 Capital Proj Juvenile Hall	3	0.0000	59		4	63
16903 Capital Proj Adult Rehab Center	21	0.0002	388		28	415
17200 Surveyor	7	0.0001	120		9	129
17500 CSA Administration	141	0.0015	2,552		183	2,735
20110 Trial Courts	569	0.0060	10,325		740	11,065
20300 Conflict Public Defender	1,025	0.0108	18,580		1,332	19,912
20700 Public Defender	627	0.0066	11,361		814	12,175
20800 Grand Jury	443	0.0047	8,038		576	8,614
22100 County Clerk	537	0.0057	9,733		698	10,431
22700 District Attorney	2,620	0.0277	47,503		3,405	50,908
22800 DCSS	1,332	0.0141	24,161		1,732	25,892
23500 Sheriff	4,789	0.0506	86,843		6,225	93,068
23600 Boating Safety	404	0.0043	7,326		525	7,851
23700 Sheriff Civil Unit	158	0.0017	2,856		205	3,061
24600 Detention Annex	183	0.0019	3,314		238	3,551
25600 Victim Witness	321	0.0034	5,823		417	6,240
26000 Jail	2,546	0.0269	46,170		3,310	49,480
26100 Burney Substation	279	0.0030	5,066		363	5,429
26200 Juvenile Rehab Facility	493	0.0052	8,944		641	9,586
26300 Probation	2,782	0.0294	50,445		3,616	54,061
28000 Agriculture Commissioner	411	0.0043	7,453		534	7,987
28200 Building	636	0.0067	11,533		827	12,360
28500 Knighton Rd Beetle Mitigation	1	0.0000	11		1	12
28600 Planning	414	0.0044	7,500		538	8,038
28700 Coroner	577	0.0061	10,459		750	11,208
28800 Dispatch	12	0.0001	215		15	231
29000 Recorder	625	0.0066	11,340		813	12,153

**COUNTY OF SHASTA  
AUDITOR-CONTROLLER**

<b>Fiscal Year 15/16 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
29200 Public Guardian	117	0.0012	2,126		152	2,278
29400 Wildlife	18	0.0002	322		23	345
29700 Animal Control	149	0.0016	2,709		194	2,903
29900 Public Administration	262	0.0028	4,746		340	5,087
30100 Roads	6,123	0.0647	111,036		7,959	118,995
40200 Environmental Health	933	0.0099	16,925		1,213	18,138
40400 Mental Health Services Act	1,555	0.0164	28,200		2,021	30,221
41000 Mental Health	2,696	0.0285	48,896		3,505	52,401
41100 Public Health	4,841	0.0512	87,780		6,292	94,073
41200 Health Care	55	0.0006	997		71	1,069
41700 Child Services	713	0.0075	12,925		926	13,851
42200 Alcohol & Drug	508	0.0054	9,207		660	9,867
42500 Perinatal	343	0.0036	6,227		446	6,673
50100 Social Services Administration	7,297	0.0771	132,313		9,485	141,798
50200 Health and Human Services Agency	1,128	0.0119	20,459		1,467	21,926
53000 Opportunity Center	1,741	0.0184	31,577		2,264	33,841
54200 County Indigents	1	0.0000	11		1	12
54300 Housing	1,776	0.0188	32,198		2,308	34,506
57000 Veterans' Services	162	0.0017	2,942		211	3,153
59000 Community Action Agency	401	0.0042	7,274		521	7,795
59200 HSG Home IPP Admin	794	0.0084	14,393		1,032	15,425
59600 Housing Rehabilitation	4	0.0000	66		5	70
61100 Library	24	0.0003	437		31	469
62000 Agriculture Extension Service	151	0.0016	2,729		196	2,925
62100 Farm Advisor	25	0.0003	458		33	491
70100 Recreation & Parks	16	0.0002	290		21	311
71000 Veterans' Hall	78	0.0008	1,405		101	1,506
00200 Fall River Mills Airport	125	0.0013	2,271		163	2,434
94000 Fleet Management	2,323	0.0246	42,129		3,020	45,148
95000 Risk Management	874	0.0092	15,857		1,137	16,994
92500 Information Systems	986	0.0104	17,889		1,282	19,171
95500 Facilities Management	3,870	0.0409	70,181		5,031	75,212
00207 Solid Waste	268	0.0028	4,853		348	5,201
00210 Shasta County Transit	58	0.0006	1,049		75	1,125
00300 Amber Lane PRD	6	0.0001	100		7	107
00301 Burney Meadows Storm Drain	3	0.0000	45		3	49
00302 Amber Ridge PRD	5	0.0000	84		6	90
00303 Marianas PRD	4	0.0000	73		5	78
00304 Coloma PRD	5	0.0000	82		6	87
00305 Vedder Road PRD	2	0.0000	36		3	39

COUNTY OF SHASTA  
AUDITOR-CONTROLLER

<b>Fiscal Year 15/16 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
00306 River Hill Estates PRD	4	0.0000	77		6	83
00307 Craig Lane PRD	4	0.0000	77		6	83
00308 E. Stillwater Way PRD	5	0.0001	95		7	102
00309 Fullerton Way PRD	5	0.0000	84		6	90
00310 Deer Flat Road	2	0.0000	38		3	41
00311 Skyway PRD	4	0.0000	73		5	78
00312 Mule Mt. PRD	7	0.0001	122		9	131
00313 Fore Way PRD	7	0.0001	127		9	136
00314 Blacks PRD	4	0.0000	73		5	78
00315 Logan PRD	4	0.0000	77		6	83
00316 Valparaiso PRD	4	0.0000	73		5	78
00317 Lakehead Lighting	29	0.0003	524		38	561
00318 Lark Court PRD	4	0.0000	73		5	78
00319 Manor Crest PRD	5	0.0000	84		6	90
00320 Santa Barbara Estates PRD	4	0.0000	73		5	78
00321 Victoria Highlands Estates PRD	4	0.0000	68		5	73
00322 Country Fields Estates PRD	7	0.0001	122		9	131
00324 China Gulch PRD	4	0.0000	68		5	73
00325 Manton Heights PRD	5	0.0001	88		6	95
00326 Manzanillo Orchard PRD	4	0.0000	68		5	73
00327 Lavern Lane PRD	6	0.0001	104		7	112
00328 Canto Del Lupine PRD Admin	4	0.0000	68		5	73
00329 Crowley Crk Ranchettes PRD Adm	5	0.0000	82		6	87
00330 Jordan Manor PRD Admin	7	0.0001	122		9	131
00331 Ritts Mill Road Admin	5	0.0001	88		6	95
00332 Rother Lighting	32	0.0003	587		42	629
00333 Robledo Road PRD Admin	5	0.0001	93		7	99
00334 Santa Barbara #2 PRD Admin	4	0.0000	73		5	78
00335 N Chaparral Dr PRD Admin	5	0.0001	93		7	99
00337 Woggon Lane PRD Admin	5	0.0000	84		6	90
00338 Aiden Park PRD Admin	4	0.0000	73		5	78
00339 L&R Estates PRD Admin	5	0.0001	93		7	99
00340 Squaw Carpet Fire Accs PRD Admin	4	0.0000	68		5	73
00341 Rolland Cntry Estates PRD Admin	4	0.0000	77		6	83
00342 Shelly Lane PRD Admin	5	0.0001	88		6	95
00343 Millville Way PRD Admin	7	0.0001	122		9	131
00344 Diamond Ridge PRD Admin	4	0.0000	73		5	78
00345 Mountain Gate Meadows PRD Admin	4	0.0000	68		5	73
00347 Sierra Lighting	31	0.0003	564		40	605
00351 Timber Ridge PRD Admin	4	0.0000	68		5	73



COUNTY OF SHASTA  
AUDITOR-CONTROLLER

<b>Fiscal Year 15/16 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
00360 Equestrian Estates PRD Admin	5	0.0001	88		6	95
00361 Tract 1323 PRD	19	0.0002	338		24	362
00364 Sonora PRD	8	0.0001	143		10	153
00366 Ponder PRD	5	0.0000	84		6	90
00367 Shasta Meadows PRD	4	0.0000	73		5	78
00368 Old Stagecoach PRD	4	0.0000	68		5	73
00369 Inter Mountain PRD	7	0.0001	129		9	138
00370 Alpine PRD	5	0.0001	88		6	95
00371 Water Agency	126	0.0013	2,292		164	2,456
00372 Dusty PRD	5	0.0001	88		6	95
00373 AQMD	373	0.0039	6,764		485	7,249
00374 Castella Water	171	0.0018	3,105		223	3,328
00375 Sugarloaf Water	127	0.0013	2,298		165	2,463
00376 Buckshot Ln Em Fire PRD Admin	3	0.0000	45		3	49
00377 Jones Valley Water	378	0.0040	6,856		491	7,348
00378 Palo Cedro Sewer	291	0.0031	5,281		379	5,660
00380 Amesbury Village PRD Admin	3	0.0000	59		4	63
00381 Palo Cedro Oaks PRD Admin	4	0.0000	68		5	73
00382 Shasta Lake Ranchos R/M	9	0.0001	159		11	170
00383 Holiday Acres R/M	5	0.0000	84		6	90
00384 Alpine Meadows Sewer	124	0.0013	2,249		161	2,410
00385 Belmont Storm Drain	4	0.0000	70		5	75
00386 Street Lighting Admin.	40	0.0004	728		52	780
00387 Cottonwood Sewer	611	0.0065	11,084		795	11,879
00391 Fire Protection Admin.	2,473	0.0261	44,846		3,215	48,061
00393 Burney Storm Drain	16	0.0002	281		20	301
00394 Keswick Admin.	244	0.0026	4,431		318	4,749
00395 French Gulch Water	167	0.0018	3,035		218	3,253
00396 Cragview Water	181	0.0019	3,284		235	3,520
00397 Los Palos Dr Em Fire PRD Admin	4	0.0000	77		6	83
00398 Foxwood Estates PRD Admin	4	0.0000	68		5	73
00399 Rocky Ledge estates PRD Admin	5	0.0001	88		6	95
00401 Anderson Cemetery	370	0.0039	6,705		481	7,185
00402 Burney Cemetery	273	0.0029	4,946		355	5,300
00403 Cottonwood Cemetery	465	0.0049	8,434		605	9,039
00404 Fall River Mills Cemetery	139	0.0015	2,523		181	2,704
00405 Halcumb Cemetery	238	0.0025	4,307		309	4,615
00406 Manton Cemetery	41	0.0004	741		53	794
00407 Millville Cemetery	308	0.0033	5,585		400	5,985
00408 Pine Grove Cemetery	459	0.0049	8,323		597	8,920

COUNTY OF SHASTA  
AUDITOR-CONTROLLER

<b>Fiscal Year 15/16 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
00422 Centerville CSD	104	0.0011	1,879		135	2,014
00423 Clear Creek CSD	83	0.0009	1,512		108	1,620
00424 Fall River Mills CSD	78	0.0008	1,421		102	1,523
00428 Shasta CSD	78	0.0008	1,421		102	1,523
00429 Mountain Gate CSD	37	0.0004	666		48	714
00441 Anderson FPD	814	0.0086	14,761		1,058	15,819
00442 Buckeye FPD	45	0.0005	816		58	874
00443 Burney FPD	735	0.0078	13,330		956	14,286
00444 Castella FPD	442	0.0047	8,013		574	8,587
00445 Shasta Lake FPD	858	0.0091	15,556		1,115	16,671
00446 Cottonwood FPD	715	0.0076	12,968		930	13,897
00447 Fall River Mills FPD	434	0.0046	7,870		564	8,434
00449 Happy Valley FPD	818	0.0086	14,826		1,063	15,889
00450 McArthur FPD	238	0.0025	4,316		309	4,625
00452 Millville FPD	414	0.0044	7,500		538	8,038
00461 Pine Grove MAD	381	0.0040	6,911		495	7,406
00462 Shasta MAD	91	0.0010	1,645		118	1,763
00463 Burney MAD	368	0.0039	6,680		479	7,159
00481 Fall River Mills RCD	98	0.0010	1,784		128	1,912
00482 W. Shasta RCD	6	0.0001	104		7	112
00490 ACID	86	0.0009	1,564		112	1,676
00491 Bella Vista Water	109	0.0012	1,977		142	2,118
00492 Burney Water	13	0.0001	230		17	247
00497 Mayers Memorial Hospital	141	0.0015	2,548		183	2,730
00600 Cottonwood Crk Meadows PRD	4	0.0000	68		5	73
00601 CSA #3 Castella Loan Admin	9	0.0001	168		12	180
00602 Aegean Way PRD	4	0.0000	68		5	73
00603 Village Green PRD	4	0.0000	73		5	78
00604 Butterfield PRD	5	0.0001	91		6	97
00605 Honeybee Acres PRD	4	0.0000	68		5	73
00606 Silver Saddle PRD	7	0.0001	131		9	141
00607 Wisteria Estates PRD	5	0.0000	84		6	90
00608 Santa Barbara PRD	4	0.0000	77		6	83
00609 Stillwater Ranch PRD	4	0.0000	73		5	78
00610 Sterling Ranch PRD	4	0.0000	73		5	78
00611 Mt. Lassen Woods PRD	4	0.0000	63		5	68
00612 Waterleaf Estates PRD	4	0.0000	77		6	83
00613 Jennifer Dr EFER PRD	4	0.0000	73		5	78
00614 White Oak Manor PRD	4	0.0000	73		5	78
00615 Terri Lee Terrace EFER PRD	4	0.0000	68		5	73

COUNTY OF SHASTA  
AUDITOR-CONTROLLER

<b>Fiscal Year 15/16 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
00616 Westview Rd EFER PRD	4	0.0000	68		5	73
00617 Sleeping Bull Estates PRD	4	0.0000	68		5	73
00618 Garth Dr EFER PRD	4	0.0000	63		5	68
00619 Clover Road PRD	4	0.0000	79		6	85
00620 Nunes Ranch PRD	4	0.0000	68		5	73
00621 No. 2 Squaw Carpet PRD	4	0.0000	68		5	73
00622 No. 2 Crowley Crk Rnchts PRD	4	0.0000	68		5	73
00623 No. 2 Los Palos Dr EFER PRD	4	0.0000	68		5	73
00624 Scenic Oak PRD	4	0.0000	68		5	73
00625 No. 2 Butterfield Ln EFER PRD	4	0.0000	66		5	70
00626 No. 1 Skylark Lane EFER PRD	3	0.0000	50		4	53
00627 Lake Drive PRD Admin	4	0.0000	63		5	68
00628 No. 2 Skylark Lane EFER PRD	3	0.0000	50		4	53
00629 CSA #6 JV S/A Elk Trail WSAD	14	0.0001	249		18	267
00630 CSA #23 CV S/A Cragview WSAD	9	0.0001	163		12	175
00631 Laurel Glen Estates PRD Admin	3	0.0000	50		4	53
00632 Irish Creek Road PRD Admin	2	0.0000	27		2	29
00835 Detention Fac Inmate Funds Adm	3	0.0000	50		4	53
00843 Prop 10 Children & Fam. 1st	6	0.0001	104		7	112
00851 IHSS Public Authority	193	0.0020	3,502		251	3,753
00862 Law Library	177	0.0019	3,214		230	3,445
00892 RTPA	84	0.0009	1,521		109	1,630
00928 SHASCOM	907	0.0096	16,438		1,178	17,616
00952 Courts	1,165	0.0123	21,118		1,514	22,632
03010 Schools	2,873	0.0304	52,096		3,734	55,831
<b>Total</b>	<b>94,580</b>	<b>1.0000</b>	<b>1,715,071</b>		<b>110,273</b>	<b>1,825,344</b>
<b>Direct Bill</b>						
			<b>1,715,071</b>		<b>110,273</b>	<b>1,825,344</b>
<b>Less CSD's</b>	<b>(9,745)</b>	<b>(0.1030)</b>	<b>(176,706)</b>			<b>(176,706)</b>
<b>Total Operating</b>	<b>84,835</b>	<b>0.8970</b>	<b>1,538,365</b>		<b>110,273</b>	<b>1,648,638</b>

Basis of Allocation : Transactions By Department

**COUNTY OF SHASTA  
AUDITOR-CONTROLLER**

<b>Fiscal Year 15/16 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
10200 CAO	191	0.0035	2,938			2,938
11000 Auditor - Controller	664	0.0122	10,214			10,214
11100 TTC	380	0.0070	5,845			5,845
11300 Purchasing	52	0.0010	800			800
12000 County Counsel	287	0.0053	4,415			4,415
13000 Personnel	312	0.0057	4,799			4,799
10100 Board of Supervisors	130	0.0024	2,000		98	2,098
10300 Clerk of the Board	80	0.0015	1,231		60	1,291
11200 Assessor	982	0.0180	15,105		742	15,847
14000 Elections	445	0.0082	6,845		336	7,181
17500 CSA Administration	261	0.0048	4,015		197	4,212
20700 Public Defender	737	0.0135	11,337		557	11,893
22100 County Clerk	52	0.0010	800		39	839
22700 District Attorney	1577	0.0289	24,258		1,191	25,449
22800 DCSS	2026	0.0372	31,164		1,530	32,694
23500 Sheriff	3101	0.0569	47,700		2,342	50,042
23600 Boating Safety	178	0.0033	2,738		134	2,872
23700 Sheriff Civil Unit	132	0.0024	2,030		100	2,130
24600 Detention Annex	155	0.0028	2,384		117	2,501
25600 Victim Witness	267	0.0049	4,107		202	4,309
26000 Jail	2136	0.0392	32,856		1,613	34,469
26100 Burney Substation	322	0.0059	4,953		243	5,196
26200 Juvenile Rehab Facility	1118	0.0205	17,197		844	18,042
26300 Probation	2134	0.0391	32,825		1,612	34,437
28000 Agriculture Commissioner	369	0.0068	5,676		279	5,955
28200 Building	414	0.0076	6,368		313	6,681
28600 Planning	279	0.0051	4,292		211	4,502
28700 Coroner	152	0.0028	2,338		115	2,453
29000 Recorder	204	0.0037	3,138		154	3,292
29700 Animal Control	104	0.0019	1,600		79	1,678
29900 Public Administration	23	0.0004	354		17	371
30100 Roads	2502	0.0459	38,486		1,890	40,376

**COUNTY OF SHASTA  
AUDITOR-CONTROLLER**

<b>Fiscal Year 15/16 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
40200 Environmental Health	454	0.0083	6,983		343	7,326
40400 Mental Health Services Act	1541	0.0283	23,704		1,164	24,868
41000 Mental Health	2230	0.0409	34,302		1,684	35,986
41100 Public Health	3233	0.0593	49,730		2,442	52,172
41700 Child Services	398	0.0073	6,122		301	6,423
42200 Alcohol & Drug	327	0.0060	5,030		247	5,277
42500 Perinatal	231	0.0042	3,553		174	3,728
50100 Social Services Administration	12002	0.2202	184,616		9,065	193,681
50200 Health and Human Services Agency	2401	0.0440	36,932		1,813	38,746
53000 Opportunity Center	5877	0.1078	90,400		4,439	94,839
54300 Housing	188	0.0034	2,892		142	3,034
57000 Veterans' Services	183	0.0034	2,815		138	2,953
59000 Community Action Agency	108	0.0020	1,661		82	1,743
59200 HSG Home IPP Admin	19	0.0003	292		14	307
59600 Housing Rehabilitation	26	0.0005	400		20	420
62000 Agriculture Extension Service	58	0.0011	892		44	936
62100 Farm Advisor	26	0.0005	400		20	420
94000 Fleet Management	156	0.0029	2,400		118	2,517
95000 Risk Management	236	0.0043	3,630		178	3,808
92500 Information Systems	1173	0.0215	18,043		886	18,929
95500 Facilities Management	926	0.0170	14,244		699	14,943
00207 Solid Waste	75	0.0014	1,154		57	1,210
00373 AQMD	156	0.0029	2,400		118	2,517
00851 IHSS Public Authority	92	0.0017	1,415		69	1,485
03010 Schools	628	0.0115	9,660		474	10,134
<b>Total</b>	<b>54,510</b>	<b>1.0000</b>	<b>838,476</b>		<b>39,746</b>	<b>878,223</b>
<b>Direct Bill</b>			<b>838,476</b>		<b>39,746</b>	<b>878,223</b>
<b>Less CSD's</b>	<b>(1,886)</b>	<b>(0.0346)</b>	<b>(29,011)</b>			<b>(29,011)</b>
<b>Total Operating</b>	<b>52,624</b>	<b>0.9654</b>	<b>809,466</b>		<b>39,746</b>	<b>849,212</b>

Basis of Allocation : Computed Number of Payroll Checks by Department

**COUNTY OF SHASTA  
AUDITOR-CONTROLLER**

<b>Fiscal Year 15/16 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
11100 TTC	6,467	0.2951	10,650			10,650
12000 County Counsel	66	0.0030	108			108
13000 Personnel	124	0.0057	204			204
11200 Assessor	12	0.0006	20		2	22
14000 Elections	56	0.0026	93		10	103
17500 CSA Administration	24	0.0011	40		4	44
22100 County Clerk	49	0.0022	80		9	89
22700 District Attorney	895	0.0408	1,474		160	1,634
22800 DCSS	299	0.0136	492		53	546
23500 Sheriff	1,420	0.0648	2,339		254	2,593
23600 Boating Safety	204	0.0093	336		36	372
23700 Sheriff Civil Unit	115	0.0052	189		21	210
25600 Victim Witness	410	0.0187	676		73	749
26300 Probation	93	0.0043	154		17	170
28000 Agriculture Commissioner	49	0.0022	80		9	89
29000 Recorder	12	0.0006	20		2	22
40200 Environmental Health	49	0.0022	80		9	89
40400 Mental Health Services Act	431	0.0197	710		77	787
41000 Mental Health	672	0.0307	1,107		120	1,227
41100 Public Health	60	0.0027	99		11	110
42200 Alcohol & Drug	349	0.0159	575		62	637
50100 Social Services Administration	9,316	0.4251	15,343		1,666	17,009
50200 Health and Human Services Agency	280	0.0128	461		50	511
53000 Opportunity Center	36	0.0017	60		7	67
57000 Veterans' Services	192	0.0088	317		34	351
92500 Information Systems	56	0.0025	91		10	101
00851 IHSS Public Authority	178	0.0081	293		32	325
<b>Total</b>	<b>21,915</b>	<b>1.0000</b>	<b>36,091</b>		<b>2,728</b>	<b>38,819</b>
Direct Bill						
			36,091		2,728	38,819
Less CSD's	(6,656)	-0.3037	(10,961)			(10,961)
<b>Total Operating</b>	<b>15,259</b>	<b>0.6963</b>	<b>25,129</b>		<b>2,728</b>	<b>27,857</b>

Basis of Allocation : Actual Salaries & Benefits Expense by Project

**COUNTY OF SHASTA  
AUDITOR-CONTROLLER**

<b>Fiscal Year 15/16 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
10200 CAO	125,717	0.0292	2,443			2,443
11000 Auditor - Controller	31,533	0.0073	613			613
11100 TTC	18,640	0.0043	362			362
11300 Purchasing	2,183	0.0005	42			42
12000 County Counsel	19,876	0.0046	386			386
13000 Personnel	17,516	0.0041	340			340
10100 Board of Supervisors	5,492	0.0013	107		8	115
10300 Clerk of the Board	3,505	0.0008	68		5	73
11200 Assessor	41,982	0.0097	816		64	880
14000 Elections	15,715	0.0036	305		24	329
15900 Inter Mountain Fair	334	0.0001	6		1	7
16600 Land, Buildings & Improvements	60,892	0.0141	1,183		93	1,276
16902 Capital Proj Juvenile Hall	1,350	0.0003	26		2	28
16903 Capital Proj Adult Rehab Center	19,008	0.0044	369		29	398
17200 Surveyor	232	0.0001	5		0	5
17500 CSA Administration	8,124	0.0019	158		12	170
20110 Trial Courts	33,926	0.0079	659		52	711
20300 Conflict Public Defender	26,909	0.0062	523		41	564
20700 Public Defender	36,076	0.0084	701		55	756
20800 Grand Jury	968	0.0002	19		1	20
22100 County Clerk	3,780	0.0009	73		6	79
22700 District Attorney	83,597	0.0194	1,624		128	1,752
22800 DCSS	80,628	0.0187	1,567		123	1,690
23500 Sheriff	205,497	0.0477	3,993		314	4,307
23600 Boating Safety	10,228	0.0024	199		16	214
23700 Sheriff Civil Unit	5,505	0.0013	107		8	115
24600 Detention Annex	6,402	0.0015	124		10	134
25600 Victim Witness	9,811	0.0023	191		15	206
26000 Jail	161,583	0.0375	3,140		247	3,386
26100 Burney Substation	22,980	0.0053	447		35	482
26200 Juvenile Rehab Facility	52,562	0.0122	1,021		80	1,102
26300 Probation	154,468	0.0358	3,001		236	3,237

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

<b>Fiscal Year 15/16 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
28000 Agriculture Commissioner	15,996	0.0037	311		24	335
28200 Building	31,134	0.0072	605		48	652
28500 Knighton Rd Beetle Mitigation	1,912	0.0004	37		3	40
28600 Planning	21,277	0.0049	413		32	446
28700 Coroner	12,254	0.0028	238		19	257
28800 Dispatch	13,371	0.0031	260		20	280
29000 Recorder	11,239	0.0026	218		17	236
29200 Public Guardian	9,591	0.0022	186		15	201
29400 Wildlife	2	0.0000	0		0	0
29700 Animal Control	5,755	0.0013	112		9	121
29900 Public Administration	2,405	0.0006	47		4	50
30100 Roads	201,851	0.0468	3,922		308	4,230
40200 Environmental Health	24,590	0.0057	478		38	515
40400 Mental Health Services Act	121,155	0.0281	2,354		185	2,539
41000 Mental Health	251,482	0.0583	4,887		384	5,270
41100 Public Health	187,989	0.0436	3,653		287	3,940
41200 Health Care	2,378	0.0006	46		4	50
41700 Child Services	26,934	0.0062	523		41	564
42200 Alcohol & Drug	34,296	0.0080	666		52	719
42500 Perinatal	9,545	0.0022	185		15	200
50100 Social Services Administration	1,072,143	0.2488	20,833		1,637	22,470
50200 Health and Human Services Agency	99,668	0.0231	1,937		152	2,089
53000 Opportunity Center	62,139	0.0144	1,207		95	1,302
54200 County Indigents	21,866	0.0051	425		33	458
54300 Housing	9,801	0.0023	190		15	205
57000 Veterans' Services	4,474	0.0010	87		7	94
59000 Community Action Agency	5,669	0.0013	110		9	119
59200 HSG Home IPP Admin	6,976	0.0016	136		11	146
59600 Housing Rehabilitation	415	0.0001	8		1	9
61100 Library	13,780	0.0032	268		21	289
62000 Agriculture Extension Service	2,096	0.0005	41		3	44
62100 Farm Advisor	532	0.0001	10		1	11
70100 Recreation & Parks	520	0.0001	10		1	11



**COUNTY OF SHASTA  
AUDITOR-CONTROLLER**

<b>Fiscal Year 15/16 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
71000 Veterans' Hall	1,126	0.0003	22		2	24
00200 Fall River Mills Airport	3,380	0.0008	66		5	71
94000 Fleet Management	32,805	0.0076	637		50	688
95000 Risk Management	124,372	0.0289	2,417		190	2,607
92500 Information Systems	69,627	0.0162	1,353		106	1,459
95500 Facilities Management	42,275	0.0098	821		65	886
00207 Solid Waste	181,007	0.0420	3,517		276	3,793
00210 Shasta County Transit	4,807	0.0011	93		7	101
00300 Amber Lane PRD	80	0.0000	2		0	2
00301 Burney Meadows Storm Drain	5	0.0000	0		0	0
00302 Amber Ridge PRD	74	0.0000	1		0	2
00303 Marianas PRD	124	0.0000	2		0	3
00304 Coloma PRD	22	0.0000	0		0	0
00305 Vedder Road PRD	1	0.0000	0		0	0
00306 River Hill Estates PRD	400	0.0001	8		1	8
00307 Craig Lane PRD	149	0.0000	3		0	3
00308 E. Stillwater Way PRD	117	0.0000	2		0	2
00309 Fullerton Way PRD	49	0.0000	1		0	1
00310 Deer Flat Road	1	0.0000	0		0	0
00311 Skyway PRD	62	0.0000	1		0	1
00312 Mule Mt. PRD	69	0.0000	1		0	1
00313 Fore Way PRD	114	0.0000	2		0	2
00314 Blacks PRD	92	0.0000	2		0	2
00315 Logan PRD	202	0.0000	4		0	4
00316 Valparaiso PRD	103	0.0000	2		0	2
00317 Lakehead Lighting	12	0.0000	0		0	0
00318 Lark Court PRD	81	0.0000	2		0	2
00319 Manor Crest PRD	114	0.0000	2		0	2
00320 Santa Barbara Estates PRD	452	0.0001	9		1	9
00321 Victoria Highlands Estates PRD	12	0.0000	0		0	0
00322 Country Fields Estates PRD	85	0.0000	2		0	2
00324 China Gulch PRD	112	0.0000	2		0	2
00325 Manton Heights PRD	530	0.0001	10		1	11

**COUNTY OF SHASTA  
AUDITOR-CONTROLLER**

<b>Fiscal Year 15/16 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
00326 Manzanillo Orchard PRD	12	0.0000	0		0	0
00327 Lavern Lane PRD	23	0.0000	0		0	0
00328 Canto Del Lupine PRD Admin	439	0.0001	9		1	9
00329 Crowley Crk Ranchettes PRD Adm	202	0.0000	4		0	4
00330 Jordan Manor PRD Admin	244	0.0001	5		0	5
00331 Ritts Mill Road Admin	45	0.0000	1		0	1
00332 Rother Lighting	311	0.0001	6		0	7
00333 Robledo Road PRD Admin	293	0.0001	6		0	6
00334 Santa Barbara #2 PRD Admin	402	0.0001	8		1	8
00335 N Chaparral Dr PRD Admin	256	0.0001	5		0	5
00337 Woggon Lane PRD Admin	302	0.0001	6		0	6
00338 Aiden Park PRD Admin	202	0.0000	4		0	4
00339 L&R Estates PRD Admin	557	0.0001	11		1	12
00340 Squaw Carpet Fire Accs PRD Admin	41	0.0000	1		0	1
00341 Rolland Cntry Estates PRD Admin	252	0.0001	5		0	5
00342 Shelly Lane PRD Admin	54	0.0000	1		0	1
00343 Millville Way PRD Admin	161	0.0000	3		0	3
00344 Diamond Ridge PRD Admin	152	0.0000	3		0	3
00345 Mountain Gate Meadows PRD Admin	202	0.0000	4		0	4
00347 Sierra Lighting	67	0.0000	1		0	1
00351 Timber Ridge PRD Admin	202	0.0000	4		0	4
00360 Equestrian Estates PRD Admin	97	0.0000	2		0	2
00361 Tract 1323 PRD	34	0.0000	1		0	1
00364 Sonora PRD	409	0.0001	8		1	9
00366 Ponder PRD	9	0.0000	0		0	0
00367 Shasta Meadows PRD	40	0.0000	1		0	1
00368 Old Stagecoach PRD	59	0.0000	1		0	1
00369 Inter Mountain PRD	295	0.0001	6		0	6
00370 Alpine PRD	18	0.0000	0		0	0
00371 Water Agency	2,130	0.0005	41		3	45
00372 Dusty PRD	57	0.0000	1		0	1
00373 AQMD	22,665	0.0053	440		35	475
00374 Castella Water	1,122	0.0003	22		2	24

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

<b>Fiscal Year 15/16 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
00375 Sugarloaf Water	513	0.0001	10		1	11
00377 Jones Valley Water	8,445	0.0020	164		13	177
00378 Palo Cedro Sewer	4,603	0.0011	89		7	96
00380 Amesbury Village PRD Admin	51	0.0000	1		0	1
00381 Palo Cedro Oaks PRD Admin	455	0.0001	9		1	10
00382 Shasta Lake Ranchos R/M	227	0.0001	4		0	5
00383 Holiday Acres R/M	116	0.0000	2		0	2
00384 Alpine Meadows Sewer	565	0.0001	11		1	12
00385 Belmont Storm Drain	151	0.0000	3		0	3
00386 Street Lighting Admin.	1,163	0.0003	23		2	24
00387 Cottonwood Sewer	17,378	0.0040	338		27	364
00391 Fire Protection Admin.	73,580	0.0171	1,430		112	1,542
00393 Burney Storm Drain	304	0.0001	6		0	6
00394 Keswick Admin.	13,462	0.0031	262		21	282
00395 French Gulch Water	2,332	0.0005	45		4	49
00396 Cragview Water	1,156	0.0003	22		2	24
00397 Los Palos Dr Em Fire PRD Admin	82	0.0000	2		0	2
00398 Foxwood Estates PRD Admin	404	0.0001	8		1	8
00399 Rocky Ledge estates PRD Admin	155	0.0000	3		0	3
00401 Anderson Cemetery	1,887	0.0004	37		3	40
00402 Burney Cemetery	1,107	0.0003	22		2	23
00403 Cottonwood Cemetery	1,038	0.0002	20		2	22
00404 Fall River Mills Cemetery	129	0.0000	3		0	3
00405 Halcumb Cemetery	637	0.0001	12		1	13
00407 Millville Cemetery	1,113	0.0003	22		2	23
00408 Pine Grove Cemetery	3,412	0.0008	66		5	72
00441 Anderson FPD	30,753	0.0071	598		47	645
00442 Buckeye FPD	1,099	0.0003	21		2	23
00443 Burney FPD	7,492	0.0017	146		11	157
00444 Castella FPD	1,639	0.0004	32		3	34
00445 Shasta Lake FPD	11,673	0.0027	227		18	245
00446 Cottonwood FPD	5,880	0.0014	114		9	123
00447 Fall River Mills FPD	755	0.0002	15		1	16

**COUNTY OF SHASTA  
AUDITOR-CONTROLLER**

<b>Fiscal Year 15/16 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
00449 Happy Valley FPD	8,942	0.0021	174		14	187
00450 McArthur FPD	644	0.0001	13		1	13
00452 Millville FPD	1,064	0.0002	21		2	22
00461 Pine Grove MAD	1,329	0.0003	26		2	28
00463 Burney MAD	1,588	0.0004	31		2	33
00600 Cottonwood Crk Meadows PRD	102	0.0000	2		0	2
00601 CSA #3 Castella Loan Admin	122	0.0000	2		0	3
00602 Aegean Way PRD	102	0.0000	2		0	2
00603 Village Green PRD	142	0.0000	3		0	3
00604 Butterfield PRD	114	0.0000	2		0	2
00605 Honeybee Acres PRD	102	0.0000	2		0	2
00606 Silver Saddle PRD	217	0.0001	4		0	5
00607 Wisteria Estates PRD	503	0.0001	10		1	11
00608 Santa Barbara PRD	302	0.0001	6		0	6
00609 Stillwater Ranch PRD	152	0.0000	3		0	3
00610 Sterling Ranch PRD	202	0.0000	4		0	4
00611 Mt. Lassen Woods PRD	103	0.0000	2		0	2
00612 Waterleaf Estates PRD	153	0.0000	3		0	3
00613 Jennifer Dr EFER PRD	43	0.0000	1		0	1
00614 White Oak Manor PRD	102	0.0000	2		0	2
00615 Terri Lee Terrace EFER PRD	32	0.0000	1		0	1
00616 Westview Rd EFER PRD	39	0.0000	1		0	1
00617 Sleeping Bull Estates PRD	105	0.0000	2		0	2
00618 Garth Dr EFER PRD	32	0.0000	1		0	1
00619 Clover Road PRD	83	0.0000	2		0	2
00620 Nunes Ranch PRD	54	0.0000	1		0	1
00621 No. 2 Squaw Carpet PRD	12	0.0000	0		0	0
00622 No. 2 Crowley Crk Rnchts PRD	12	0.0000	0		0	0
00623 No. 2 Los Palos Dr EFER PRD	32	0.0000	1		0	1
00624 Scenic Oak PRD	42	0.0000	1		0	1
00626 No. 1 Skylark Lane EFER PRD	11	0.0000	0		0	0
00627 Lake Drive PRD Admin	21	0.0000	0		0	0
00628 No. 2 Skylark Lane EFER PRD	11	0.0000	0		0	0

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

<b>Fiscal Year 15/16 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
00629 CSA #6 JV S/A Elk Trail WSAD	1,215	0.0003	24		2	25
00630 CSA #23 CV S/A Cragview WSAD	147	0.0000	3		0	3
00631 Laurel Glen Estates PRD Admin	23	0.0000	0		0	0
00851 IHSS Public Authority	4,585	0.0011	89		7	96
00928 SHASCOM	47,713	0.0111	927		73	1,000
<b>Total</b>	<b>4,310,022</b>	<b>1.0000</b>	<b>83,748</b>		<b>6,251</b>	<b>89,999</b>
<b>Direct Bill</b>			<b>83,748</b>		<b>6,251</b>	<b>89,999</b>
<b>Less CSD's</b>	<b>(215,465)</b>	<b>(0.0500)</b>	<b>(4,187)</b>			<b>(4,187)</b>
<b>Total Operating</b>	<b>4,094,557</b>	<b>0.9500</b>	<b>79,561</b>		<b>6,251</b>	<b>85,812</b>

Basis of Allocation : Budgeted FY 15/16 Expenses by Department

**COUNTY OF SHASTA  
AUDITOR-CONTROLLER**

<b>Fiscal Year 15/16 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
10200 CAO	4,799,879	0.3795	7,447			7,447
11000 Auditor - Controller	2,786,354	0.2203	4,323			4,323
11100 TTC	1,594,847	0.1261	2,475			2,475
11300 Purchasing	201,554	0.0159	313			313
12000 County Counsel	1,749,338	0.1383	2,714			2,714
13000 Personnel	1,516,370	0.1199	2,353			2,353
<b>Total</b>	<b>12,648,342</b>	<b>1.0000</b>	<b>19,625</b>			<b>19,625</b>
Direct Bill						
			19,625			19,625
Less CSD's	(12,648,342)	(1.0000)	(19,625)			(19,625)
<b>Total Operating</b>						

Basis of Allocation : Actual FY 15/16 Total Expenses by Department

COUNTY OF SHASTA  
AUDITOR-CONTROLLER

<b>Fiscal Year 15/16 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
10200 CAO	19	0.0332	635			635
11000 Auditor - Controller	1	0.0017	33			33
11300 Purchasing	9	0.0157	301			301
11200 Assessor	18	0.0314	602		48	650
14000 Elections	1	0.0017	33		3	36
16600 Land, Buildings & Improvements	187	0.3264	6,252		499	6,752
16903 Capital Proj Adult Rehab Center	28	0.0489	936		75	1,011
17500 CSA Administration	1	0.0017	33		3	36
22700 District Attorney	4	0.0070	134		11	144
23500 Sheriff	44	0.0768	1,471		118	1,589
23600 Boating Safety	13	0.0227	435		35	469
25600 Victim Witness	1	0.0017	33		3	36
26200 Juvenile Rehab Facility	1	0.0017	33		3	36
26300 Probation	2	0.0035	67		5	72
28700 Coroner	2	0.0035	67		5	72
28800 Dispatch	1	0.0017	33		3	36
30100 Roads	20	0.0349	669		53	722
40400 Mental Health Services Act	3	0.0052	100		8	108
41000 Mental Health	7	0.0122	234		19	253
41100 Public Health	14	0.0244	468		37	505
42200 Alcohol & Drug	2	0.0035	67		5	72
50100 Social Services Administration	30	0.0524	1,003		80	1,083
53000 Opportunity Center	2	0.0035	67		5	72
94000 Fleet Management	55	0.0960	1,839		147	1,986
95000 Risk Management	7	0.0122	234		19	253
92500 Information Systems	15	0.0262	502		40	542
95500 Facilities Management	4	0.0070	134		11	144
00207 Solid Waste	2	0.0035	67		5	72
00373 AQMD	4	0.0070	134		11	144
00387 Cottonwood Sewer	8	0.0140	267		21	289
00391 Fire Protection Admin.	33	0.0576	1,103		88	1,191
00394 Keswick Admin.	34	0.0593	1,137		91	1,228
00851 IHSS Public Authority	1	0.0017	33		3	36
<b>Total</b>	<b>573</b>	<b>1.0000</b>	<b>19,158</b>		<b>1,453</b>	<b>20,611</b>
Direct Bill						
			19,158		1,453	20,611
Less CSD's	(29)	(0.0506)	(970)			(970)
<b>Total Operating</b>	<b>544</b>	<b>0.9494</b>	<b>18,188</b>		<b>1,453</b>	<b>19,641</b>

Basis of Allocation : Capital Asset Transactions by Department

COUNTY OF SHASTA  
AUDITOR-CONTROLLER

<b>Fiscal Year 15/16 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
11100 TTC	54.18	0.0900	316			316
13000 Personnel	27.74	0.0461	162			162
14000 Elections	56.32	0.0935	329		28	357
22700 District Attorney	27.74	0.0461	162		14	176
23500 Sheriff	111.07	0.1845	648		56	704
23700 Sheriff Civil Unit	27.74	0.0461	162		14	176
28000 Agriculture Commissioner	56.32	0.0935	329		28	357
40200 Environmental Health	150.13	0.2493	876		76	952
41100 Public Health	12.13	0.0201	71		6	77
50200 Health and Human Services Agency	66.63	0.1107	389		34	423
53000 Opportunity Center	12.13	0.0201	71		6	77
Total	602.13	1.0000	3,515		263	3,778
Direct Bill	-					
			3,515		263	3,778
Less CSD's	(81.92)	-0.1361	(478)			(478)
Total Operating	520.21	0.8639	3,037		263	3,299

Basis of Allocation : Actual Salaries & Benefits Expense by Project



COUNTY OF SHASTA  
AUDITOR-CONTROLLER

<b>Fiscal Year 15/16 Actual</b>	<b>Total</b>	<b>Claims &amp; Accounting</b>	<b>Payroll</b>	<b>Individual Services</b>	<b>Budget Assistance</b>	<b>Cost Plan</b>	<b>Property Management</b>	<b>Reimbursed Audits</b>
10200 CAO	26,354	12,890	2,938		2,443	7,447	635	
11000 Auditor - Controller	139,339	124,156	10,214		613	4,323	33	
11100 TTC	45,542	25,894	5,845	10,650	362	2,475		316
11300 Purchasing	2,578	1,122	800		42	313	301	
12000 County Counsel	12,818	5,195	4,415	108	386	2,714		
13000 Personnel	15,307	7,448	4,799	204	340	2,353		162
10100 Board of Supervisors	5,388	3,175	2,098		115			
10300 Clerk of the Board	4,447	3,083	1,291		73			
11200 Assessor	23,666	6,267	15,847	22	880		650	
14000 Elections	26,039	18,032	7,181	103	329		36	357
15900 Inter Mountain Fair	294	287			7			
16600 Land, Buildings & Improvements	10,685	2,658			1,276		6,752	
16902 Capital Proj Juvenile Hall	91	63			28			
16903 Capital Proj Adult Rehab Center	1,825	415			398		1,011	
17200 Surveyor	134	129			5			
17500 CSA Administration	7,198	2,735	4,212	44	170		36	
20110 Trial Courts	11,776	11,065			711			
20300 Conflict Public Defender	20,476	19,912			564			
20700 Public Defender	24,824	12,175	11,893		756			
20800 Grand Jury	8,634	8,614			20			
22100 County Clerk	11,438	10,431	839	89	79			
22700 District Attorney	80,063	50,908	25,449	1,634	1,752		144	176
22800 DCSS	60,822	25,892	32,694	546	1,690			
23500 Sheriff	152,303	93,068	50,042	2,593	4,307		1,589	704
23600 Boating Safety	11,780	7,851	2,872	372	214		469	
23700 Sheriff Civil Unit	5,692	3,061	2,130	210	115			176
24600 Detention Annex	6,187	3,551	2,501		134			
25600 Victim Witness	11,540	6,240	4,309	749	206		36	
26000 Jail	87,335	49,480	34,469		3,386			
26100 Burney Substation	11,107	5,429	5,196		482			
26200 Juvenile Rehab Facility	28,765	9,586	18,042		1,102		36	
26300 Probation	91,978	54,061	34,437	170	3,237		72	
28000 Agriculture Commissioner	14,723	7,987	5,955	89	335			357
28200 Building	19,693	12,360	6,681		652			
28500 Knighton Rd Beetle Mitigation	52	12			40			
28600 Planning	12,986	8,038	4,502		446			
28700 Coroner	13,990	11,208	2,453		257		72	
28800 Dispatch	547	231			280		36	
29000 Recorder	15,703	12,153	3,292	22	236			

COUNTY OF SHASTA  
AUDITOR-CONTROLLER

<b>Fiscal Year 15/16 Actual</b>	<b>Total</b>	<b>Claims &amp; Accounting</b>	<b>Payroll</b>	<b>Individual Services</b>	<b>Budget Assistance</b>	<b>Cost Plan</b>	<b>Property Management</b>	<b>Reimbursed Audits</b>
29200 Public Guardian	2,479	2,278			201			
29400 Wildlife	345	345			0			
29700 Animal Control	4,702	2,903	1,678		121			
29900 Public Administration	5,508	5,087	371		50			
30100 Roads	164,323	118,995	40,376		4,230		722	
40200 Environmental Health	27,021	18,138	7,326	89	515			952
40400 Mental Health Services Act	58,523	30,221	24,868	787	2,539		108	
41000 Mental Health	95,138	52,401	35,986	1,227	5,270		253	
41100 Public Health	150,877	94,073	52,172	110	3,940		505	77
41200 Health Care	1,119	1,069			50			
41700 Child Services	20,838	13,851	6,423		564			
42200 Alcohol & Drug	16,572	9,867	5,277	637	719		72	
42500 Perinatal	10,601	6,673	3,728		200			
50100 Social Services Administration	376,040	141,798	193,681	17,009	22,470		1,083	
50200 Health and Human Services Agency	63,694	21,926	38,746	511	2,089			423
53000 Opportunity Center	130,198	33,841	94,839	67	1,302		72	77
54200 County Indigents	470	12			458			
54300 Housing	37,746	34,506	3,034		205			
57000 Veterans' Services	6,551	3,153	2,953	351	94			
59000 Community Action Agency	9,657	7,795	1,743		119			
59200 HSG Home IPP Admin	15,878	15,425	307		146			
59600 Housing Rehabilitation	499	70	420		9			
61100 Library	758	469			289			
62000 Agriculture Extension Service	3,905	2,925	936		44			
62100 Farm Advisor	921	491	420		11			
70100 Recreation & Parks	322	311			11			
71000 Veterans' Hall	1,530	1,506			24			
00200 Fall River Mills Airport	2,505	2,434			71			
94000 Fleet Management	50,339	45,148	2,517		688		1,986	
95000 Risk Management	23,662	16,994	3,808		2,607		253	
92500 Information Systems	40,202	19,171	18,929	101	1,459		542	
95500 Facilities Management	91,185	75,212	14,943		886		144	
00207 Solid Waste	10,277	5,201	1,210		3,793		72	
00210 Shasta County Transit	1,225	1,125			101			
00300 Amber Lane PRD	109	107			2			
00301 Burney Meadows Storm Drain	49	49			0			
00302 Amber Ridge PRD	91	90			2			
00303 Marianas PRD	80	78			3			
00304 Coloma PRD	88	87			0			
00305 Vedder Road PRD	39	39			0			

<b>Fiscal Year 15/16 Actual</b>	<b>Total</b>	<b>Claims &amp; Accounting</b>	<b>Payroll</b>	<b>Individual Services</b>	<b>Budget Assistance</b>	<b>Cost Plan</b>	<b>Property Management</b>	<b>Reimbursed Audits</b>
00306 River Hill Estates PRD	91	83			8			
00307 Craig Lane PRD	86	83			3			
00308 E. Stillwater Way PRD	104	102			2			
00309 Fullerton Way PRD	91	90			1			
00310 Deer Flat Road	41	41			0			
00311 Skyway PRD	79	78			1			
00312 Mule Mt. PRD	133	131			1			
00313 Fore Way PRD	138	136			2			
00314 Blacks PRD	80	78			2			
00315 Logan PRD	87	83			4			
00316 Valparaiso PRD	80	78			2			
00317 Lakehead Lighting	561	561			0			
00318 Lark Court PRD	79	78			2			
00319 Manor Crest PRD	92	90			2			
00320 Santa Barbara Estates PRD	87	78			9			
00321 Victoria Highlands Estates PRD	73	73			0			
00322 Country Fields Estates PRD	133	131			2			
00324 China Gulch PRD	75	73			2			
00325 Manton Heights PRD	106	95			11			
00326 Manzanillo Orchard PRD	73	73			0			
00327 Lavern Lane PRD	112	112			0			
00328 Canto Del Lupine PRD Admin	82	73			9			
00329 Crowley Crk Ranchettes PRD Adm	92	87			4			
00330 Jordan Manor PRD Admin	136	131			5			
00331 Ritts Mill Road Admin	96	95			1			
00332 Rother Lighting	636	629			7			
00333 Robledo Road PRD Admin	106	99			6			
00334 Santa Barbara #2 PRD Admin	86	78			8			
00335 N Chaparral Dr PRD Admin	105	99			5			
00337 Woggon Lane PRD Admin	96	90			6			
00338 Aiden Park PRD Admin	82	78			4			
00339 L&R Estates PRD Admin	111	99			12			
00340 Squaw Carpet Fire Accs PRD Admin	74	73			1			
00341 Rolland Cntry Estates PRD Admin	88	83			5			
00342 Shelly Lane PRD Admin	96	95			1			
00343 Millville Way PRD Admin	135	131			3			
00344 Diamond Ridge PRD Admin	81	78			3			
00345 Mountain Gate Meadows PRD Admin	77	73			4			
00347 Sierra Lighting	606	605			1			
00351 Timber Ridge PRD Admin	77	73			4			

<b>Fiscal Year 15/16 Actual</b>	Total	Claims & Accounting	Payroll	Individual Services	Budget Assistance	Cost Plan	Property Management	Reimbursed Audits
00360 Equestrian Estates PRD Admin	97	95			2			
00361 Tract 1323 PRD	363	362			1			
00364 Sonora PRD	162	153			9			
00366 Ponder PRD	90	90			0			
00367 Shasta Meadows PRD	79	78			1			
00368 Old Stagecoach PRD	74	73			1			
00369 Inter Mountain PRD	145	138			6			
00370 Alpine PRD	95	95			0			
00371 Water Agency	2,500	2,456			45			
00372 Dusty PRD	96	95			1			
00373 AQMD	10,385	7,249	2,517		475		144	
00374 Castella Water	3,351	3,328			24			
00375 Sugarloaf Water	2,474	2,463			11			
00376 Buckshot Ln Em Fire PRD Admin	49	49						
00377 Jones Valley Water	7,525	7,348			177			
00378 Palo Cedro Sewer	5,756	5,660			96			
00380 Amesbury Village PRD Admin	64	63			1			
00381 Palo Cedro Oaks PRD Admin	82	73			10			
00382 Shasta Lake Ranchos R/M	175	170			5			
00383 Holiday Acres R/M	92	90			2			
00384 Alpine Meadows Sewer	2,422	2,410			12			
00385 Belmont Storm Drain	78	75			3			
00386 Street Lighting Admin.	804	780			24			
00387 Cottonwood Sewer	12,532	11,879			364		289	
00391 Fire Protection Admin.	50,795	48,061			1,542		1,191	
00393 Burney Storm Drain	308	301			6			
00394 Keswick Admin.	6,259	4,749			282		1,228	
00395 French Gulch Water	3,301	3,253			49			
00396 Cragview Water	3,544	3,520			24			
00397 Los Palos Dr Em Fire PRD Admin	84	83			2			
00398 Foxwood Estates PRD Admin	81	73			8			
00399 Rocky Ledge estates PRD Admin	98	95			3			
00401 Anderson Cemetery	7,225	7,185			40			
00402 Burney Cemetery	5,323	5,300			23			
00403 Cottonwood Cemetery	9,061	9,039			22			
00404 Fall River Mills Cemetery	2,706	2,704			3			
00405 Halcumb Cemetery	4,629	4,615			13			
00406 Manton Cemetery	794	794						
00407 Millville Cemetery	6,008	5,985			23			
00408 Pine Grove Cemetery	8,991	8,920			72			

<b>Fiscal Year 15/16 Actual</b>	<b>Total</b>	<b>Claims &amp; Accounting</b>	<b>Payroll</b>	<b>Individual Services</b>	<b>Budget Assistance</b>	<b>Cost Plan</b>	<b>Property Management</b>	<b>Reimbursed Audits</b>
00422 Centerville CSD	2,014	2,014						
00423 Clear Creek CSD	1,620	1,620						
00424 Fall River Mills CSD	1,523	1,523						
00428 Shasta CSD	1,523	1,523						
00429 Mountain Gate CSD	714	714						
00441 Anderson FPD	16,463	15,819			645			
00442 Buckeye FPD	897	874			23			
00443 Burney FPD	14,443	14,286			157			
00444 Castella FPD	8,621	8,587			34			
00445 Shasta Lake FPD	16,916	16,671			245			
00446 Cottonwood FPD	14,020	13,897			123			
00447 Fall River Mills FPD	8,450	8,434			16			
00449 Happy Valley FPD	16,077	15,889			187			
00450 McArthur FPD	4,639	4,625			13			
00452 Millville FPD	8,060	8,038			22			
00461 Pine Grove MAD	7,434	7,406			28			
00462 Shasta MAD	1,763	1,763						
00463 Burney MAD	7,192	7,159			33			
00481 Fall River Mills RCD	1,912	1,912						
00482 W. Shasta RCD	112	112						
00490 ACID	1,676	1,676						
00491 Bella Vista Water	2,118	2,118						
00492 Burney Water	247	247						
00497 Mayers Memorial Hospital	2,730	2,730						
00600 Cottonwood Crk Meadows PRD	75	73			2			
00601 CSA #3 Castella Loan Admin	182	180			3			
00602 Aegean Way PRD	75	73			2			
00603 Village Green PRD	81	78			3			
00604 Butterfield PRD	100	97			2			
00605 Honeybee Acres PRD	75	73			2			
00606 Silver Saddle PRD	145	141			5			
00607 Wisteria Estates PRD	100	90			11			
00608 Santa Barbara PRD	89	83			6			
00609 Stillwater Ranch PRD	81	78			3			
00610 Sterling Ranch PRD	82	78			4			
00611 Mt. Lassen Woods PRD	70	68			2			
00612 Waterleaf Estates PRD	86	83			3			
00613 Jennifer Dr EFER PRD	79	78			1			
00614 White Oak Manor PRD	80	78			2			

<b>Fiscal Year 15/16 Actual</b>	Total	Claims & Accounting	Payroll	Individual Services	Budget Assistance	Cost Plan	Property Management	Reimbursed Audits
00615 Terri Lee Terrace EFER PRD	74	73			1			
00616 Westview Rd EFER PRD	74	73			1			
00617 Sleeping Bull Estates PRD	75	73			2			
00618 Garth Dr EFER PRD	69	68			1			
00619 Clover Road PRD	87	85			2			
00620 Nunes Ranch PRD	74	73			1			
00621 No. 2 Squaw Carpet PRD	73	73			0			
00622 No. 2 Crowley Crk Rnchts PRD	73	73			0			
00623 No. 2 Los Palos Dr EFER PRD	74	73			1			
00624 Scenic Oak PRD	74	73			1			
00625 No. 2 Butterfield Ln EFER PRD	70	70						
00626 No. 1 Skylark Lane EFER PRD	54	53			0			
00627 Lake Drive PRD Admin	68	68			0			
00628 No. 2 Skylark Lane EFER PRD	54	53			0			
00629 CSA #6 JV S/A Elk Trail WSAD	293	267			25			
00630 CSA #23 CV S/A Cragview WSAD	178	175			3			
00631 Laurel Glen Estates PRD Admin	54	53			0			
00632 Irish Creek Road PRD Admin	29	29						
00835 Detention Fac Inmate Funds Adm	53	53						
00843 Prop 10 Children & Fam. 1st	112	112						
00851 IHSS Public Authority	5,695	3,753	1,485	325	96		36	
00862 Law Library	3,445	3,445						
00892 RTPA	1,630	1,630						
00928 SHASCOM	18,616	17,616			1,000			
00952 Courts	22,632	22,632						
03010 Schools	65,965	55,831	10,134					
<b>Total</b>	<b>2,876,398</b>	<b>1,825,344</b>	<b>878,223</b>	<b>38,819</b>	<b>89,999</b>	<b>19,625</b>	<b>20,611</b>	<b>3,778</b>
Direct Bill								
	2,876,396	1,825,344	878,223	38,819	89,999	19,625	20,611	3,778
Less CSD's	(241,938)	(176,706)	(29,011)	(10,961)	(4,187)	(19,625)	(970)	(478)
<b>Total Operating</b>	<b>2,634,459</b>	<b>1,648,638</b>	<b>849,212</b>	<b>27,857</b>	<b>85,812</b>		<b>19,641</b>	<b>3,299</b>

**Fiscal Year 15/16 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 2015-16.

COUNTY OF SHASTA  
TREASURER-TAX COLLECTOR/PA

Fiscal Year 15/16 Actual	Total	Bank		Check Reconcile	Other Treasurer	Tax - Collector
		General & Admin	Charge Identified			
	100.00%			0.44%	39.60%	59.96%
<b>Wages &amp; Benefits</b>						
Salaries & Wages	650,262			2,883	257,497	389,882
Benefits	343,658			1,524	136,085	206,049
<b>Services &amp; Supplies</b>						
Clothing/Personal Supplies	128			1	41	86
Communications	5,827				2,741	3,086
Household Exp.	16,994				7,569	9,424
Insurance	4,939			11	16	4,912
Maint. Of Equip.	61,819				3,019	58,800
Maint. Of Struct.	17,512				7,710	9,802
Medical/Dental/Lab	10					10
Memberships	575				431	144
Office Exp.	25,219				7,457	17,762
Office Exp. Opp. Center	2,570				478	2,092
Printing	3,803					3,803
Postage	58,566				359	58,208
Secured Envelopes	726					726
Office Exp. - Spec. Forms	6,776					6,776
Investment Services	207,897		62,634		145,263	
Professional & Special Svs	35,388				394	34,995
Info. Systems Service	83,737				24,445	59,292
Personnel Preemployment Services	3,208					3,208
Public & Legal Notices	7,188					7,188
Rents & Leases Equip	10,838				415	10,423
Rents & Leases Struct	3,345				3,345	
Small Tools & Equip	6,010				1,860	4,150
Software	311					311
Special Dept. Expense	2,635					2,635
Trans. & Travel	5,277				3,442	1,835
Utilities	29,591				18,605	10,986
<b>Cost Applied/Transfers</b>						
Cost Applied A-87	1,138	1,138				
Cost Applied AC	(91)		(91)			
Cost Applied Bank Charges	(6,410)		(6,410)			
<b>Other Expenditures &amp; Costs</b>						
Taxes & Assessments	38	38				
<b>Expenditures Per Financial Statements</b>	<u>1,589,446</u>	<u>1,138</u>	<u>56,133</u>	<u>4,419</u>	<u>621,172</u>	<u>906,585</u>
<b>Cost Adjustments</b>						



COUNTY OF SHASTA  
TREASURER-TAX COLLECTOR/PA

Fiscal Year 15/16 Actual	Total	General & Admin	Bank	Bank Charge General	Check Reconcile	Other Treasurer	Tax - Collector
			Charge Identified				
	100.00%				0.44%	39.60%	59.96%
Deductions - Cost Applied	5,363	(1,138)	6,501				
Property Tax Fees	(357,719)						(357,719)
Treas Investment Fees	(614,527)					(614,527)	
Bank Charges	(56,276)		(56,276)				
Charges for Services - A87	(9)	(9)					
Deduction - PY Cost Reimb Rev	9	9					
Deduction - Direct Billed Revenue	56,276		56,276				
Prior Per. Exp. Adj.	(2,038)	(2,038)					
Miscellaneous Revenue	9	9					
Building Use to CSD	127,102	127,102					
Equipment Use to CSD	7,543	7,543					
County Audit to CSD	310	310					
<b>Functional Cost</b>	<b>755,489</b>	<b>132,926</b>	<b>62,634</b>		<b>4,419</b>	<b>6,645</b>	<b>548,866</b>
<b>Additions - 1st Allocation</b>							
Reallocate Admin		(132,926)			589	52,637	79,699
Allocable Costs	755,489		62,634		5,008	59,282	628,565
Unallocated	(687,847)					(59,282)	(628,565)
1st Allocation	67,642		62,634		5,008		
<b>Additions - 2nd Allocation</b>							
Other	76,161	76,161					
Reallocate Admin		(76,161)			338	30,159	45,665
Allocable Costs	76,161				338	30,159	45,665
Unallocated	(75,824)					(30,159)	(45,665)
2nd Allocation	338				338		
<b>Total Allocated</b>	<b>67,980</b>		<b>62,634</b>		<b>5,346</b>		

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

<b>Fiscal Year 15/16 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
11000 Auditor - Controller	91.25	0.0015	91	(91)		0
22700 District Attorney	227.54	0.0036	228	(228)		0
22800 DCSS	247.18	0.0039	247	(247)		0
23500 Sheriff	215.94	0.0034	216	(216)		0
26000 Jail	1,622.69	0.0259	1,623	(1,623)		0
41100 Public Health	1,729.33	0.0276	1,729	(1,729)		0
50100 Social Services Administration	2,367.49	0.0378	2,368	(2,367)		0
95000 Risk Management	713.71	0.0114	714	(714)		0
00601 CSA #3 Castella Loan Admin	261.06	0.0042	261	(261)		0
00952 Courts	54,173.61	0.8649	54,174	(54,174)		0
03010 Schools	983.75	0.0157	984	(984)		0
<b>Total</b>	<b>62,634</b>	<b>1.0000</b>	<b>62,634</b>	<b>(62,634)</b>		<b>0</b>
Direct Bill						62,634
			62,634			62,634
Less CSD's	(91)	(0.0015)	(91)	91		(0)
<b>Total Operating</b>	<b>62,542</b>	<b>0.9985</b>	<b>62,543</b>	<b>(62,542)</b>		<b>62,634</b>

Basis of Allocation : Bank Charges per Department Account Statements

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

<b>Fiscal Year 15/16 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
10200 CAO	134	0.0008				
11000 Auditor - Controller	1,599	0.0099				
11100 TTC	383	0.0024				
11300 Purchasing	19	0.0001				
12000 County Counsel	141	0.0009				
13000 Personnel	205	0.0013				
10100 Board of Supervisors	76	0.0005				
10300 Clerk of the Board	77	0.0005				
11200 Assessor	155	0.0010				
14000 Elections	458	0.0028				
16600 Land, Buildings & Improvements	51	0.0003				
16903 Capital Proj Adult Rehab Center	8	0.0000				
17500 CSA Administration	63	0.0004				
20110 Trial Courts	50	0.0003				
20300 Conflict Public Defender	559	0.0035				
20700 Public Defender	305	0.0019				
20800 Grand Jury	246	0.0015				
22100 County Clerk	107	0.0007				
22700 District Attorney	1,080	0.0067				
22800 DCSS	680	0.0042				
23500 Sheriff	2,158	0.0133				
23600 Boating Safety	199	0.0012				
23700 Sheriff Civil Unit	64	0.0004				
24600 Detention Annex	87	0.0005				
25600 Victim Witness	114	0.0007				
26000 Jail	1,361	0.0084				
26100 Burney Substation	131	0.0008				
26200 Juvenile Rehab Facility	247	0.0015				
26300 Probation	1,290	0.0080				
28000 Agriculture Commissioner	173	0.0011				

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

<b>Fiscal Year 15/16 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
28200 Building	228	0.0014				
28600 Planning	163	0.0010				
28700 Coroner	285	0.0018				
28800 Dispatch	2	0.0000				
29000 Recorder	98	0.0006				
29200 Public Guardian	21	0.0001				
29700 Animal Control	64	0.0004				
29900 Public Administration	97	0.0006				
30100 Roads	3,366	0.0208				
40200 Environmental Health	289	0.0018				
40400 Mental Health Services Act	781	0.0048				
41000 Mental Health	1,305	0.0081				
41100 Public Health	2,122	0.0131				
41200 Health Care	28	0.0002				
41700 Child Services	381	0.0024				
42200 Alcohol & Drug	260	0.0016				
42500 Perinatal	174	0.0011				
50100 Social Services Administration	28,544	0.1762				
50200 Health and Human Services Agency	597	0.0037				
53000 Opportunity Center	3,565	0.0220				
54300 Housing	975	0.0060				
57000 Veterans' Services	88	0.0005				
59000 Community Action Agency	96	0.0006				
59200 HSG Home IPP Admin	443	0.0027				
61100 Library	7	0.0000				
62000 Agriculture Extension Service	74	0.0005				
62100 Farm Advisor	12	0.0001				
70100 Recreation & Parks	7	0.0000				
71000 Veterans' Hall	37	0.0002				
00200 Fall River Mills Airport	33	0.0002				
94000 Fleet Management	1,263	0.0078				

COUNTY OF SHASTA  
TREASURER-TAX COLLECTOR/PA

<b>Fiscal Year 15/16 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
95000 Risk Management	395	0.0024				
92500 Information Systems	354	0.0022				
95500 Facilities Management	2,233	0.0138				
00207 Solid Waste	129	0.0008				
00210 Shasta County Transit	26	0.0002				
00312 Mule Mt. PRD	2	0.0000				
00313 Fore Way PRD	2	0.0000				
00317 Lakehead Lighting	7	0.0000				
00330 Jordan Manor PRD Admin	2	0.0000				
00332 Rother Lighting	7	0.0000				
00343 Millville Way PRD Admin	2	0.0000				
00347 Sierra Lighting	7	0.0000				
00364 Sonora PRD	2	0.0000				
00369 Inter Mountain PRD	1	0.0000				
00371 Water Agency	36	0.0002				
00373 AQMD	138	0.0009				
00374 Castella Water	59	0.0004				
00375 Sugarloaf Water	36	0.0002				
00377 Jones Valley Water	104	0.0006				
00378 Palo Cedro Sewer	106	0.0007				
00382 Shasta Lake Ranchos R/M	1	0.0000				
00384 Alpine Meadows Sewer	32	0.0002				
00386 Street Lighting Admin.	7	0.0000				
00387 Cottonwood Sewer	270	0.0017				
00391 Fire Protection Admin.	1,261	0.0078				
00393 Burney Storm Drain	7	0.0000				
00394 Keswick Admin.	75	0.0005				
00395 French Gulch Water	47	0.0003				
00396 Cragview Water	58	0.0004				
00401 Anderson Cemetery	182	0.0011				
00402 Burney Cemetery	127	0.0008				

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

<b>Fiscal Year 15/16 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
00403 Cottonwood Cemetery	238	0.0015				
00404 Fall River Mills Cemetery	63	0.0004				
00405 Halcumb Cemetery	112	0.0007				
00406 Manton Cemetery	11	0.0001				
00407 Millville Cemetery	144	0.0009				
00408 Pine Grove Cemetery	237	0.0015				
00422 Centerville CSD	39	0.0002				
00423 Clear Creek CSD	35	0.0002				
00424 Fall River Mills CSD	33	0.0002				
00428 Shasta CSD	33	0.0002				
00429 Mountain Gate CSD	6	0.0000				
00441 Anderson FPD	427	0.0026				
00442 Buckeye FPD	12	0.0001				
00443 Burney FPD	371	0.0023				
00444 Castella FPD	231	0.0014				
00445 Shasta Lake FPD	461	0.0028				
00446 Cottonwood FPD	378	0.0023				
00447 Fall River Mills FPD	229	0.0014				
00449 Happy Valley FPD	439	0.0027				
00450 McArthur FPD	118	0.0007				
00452 Millville FPD	217	0.0013				
00461 Pine Grove MAD	197	0.0012				
00462 Shasta MAD	25	0.0002				
00463 Burney MAD	190	0.0012				
00481 Fall River Mills RCD	37	0.0002				
00482 W. Shasta RCD	2	0.0000				
00490 ACID	36	0.0002				
00491 Bella Vista Water	45	0.0003				
00497 Mayers Memorial Hospital	51	0.0003				
00606 Silver Saddle PRD	2	0.0000				
00629 CSA #6 JV S/A Elk Trail WSAD	4	0.0000				

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

<b>Fiscal Year 15/16 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
00630 CSA #23 CV S/A Cragview WSAD	2	0.0000				
00851 IHSS Public Authority	78	0.0005				
00862 Law Library	86	0.0005				
00892 RTPA	38	0.0002				
00928 SHASCOM	478	0.0030				
00952 Courts	326	0.0020				
03010 Schools	93,181	0.5754				
<b>Total</b>	<b>161,952</b>	<b>1.0000</b>				
<b>Direct Bill</b>						
<b>Less CSD's</b>	<b>(2,481)</b>	<b>(0.0153)</b>				
<b>Total Operating</b>	<b>159,471</b>	<b>0.9847</b>				

Basis of Allocation : Computed Number of Checks Cashed by Department

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

<b>Fiscal Year 15/16 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
10200 CAO	134	0.0008	4			4
11000 Auditor - Controller	1,599	0.0099	49			49
11100 TTC	383	0.0024	12			12
11300 Purchasing	19	0.0001	1			1
12000 County Counsel	141	0.0009	4			4
13000 Personnel	205	0.0013	6			6
10100 Board of Supervisors	76	0.0005	2		0	3
10300 Clerk of the Board	77	0.0005	2		0	3
11200 Assessor	155	0.0010	5		0	5
14000 Elections	458	0.0028	14		1	15
16600 Land, Buildings & Improvements	51	0.0003	2		0	2
16903 Capital Proj Adult Rehab Center	8	0.0000	0		0	0
17500 CSA Administration	63	0.0004	2		0	2
20110 Trial Courts	50	0.0003	2		0	2
20300 Conflict Public Defender	559	0.0035	17		1	18
20700 Public Defender	305	0.0019	9		1	10
20800 Grand Jury	246	0.0015	8		1	8
22100 County Clerk	107	0.0007	3		0	4
22700 District Attorney	1,080	0.0067	33		2	36
22800 DCSS	680	0.0042	21		1	22
23500 Sheriff	2,158	0.0133	67		5	71
23600 Boating Safety	199	0.0012	6		0	7
23700 Sheriff Civil Unit	64	0.0004	2		0	2
24600 Detention Annex	87	0.0005	3		0	3
25600 Victim Witness	114	0.0007	4		0	4
26000 Jail	1,361	0.0084	42		3	45
26100 Burney Substation	131	0.0008	4		0	4
26200 Juvenile Rehab Facility	247	0.0015	8		1	8
26300 Probation	1,290	0.0080	40		3	43
28000 Agriculture Commissioner	173	0.0011	5		0	6



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

<b>Fiscal Year 15/16 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
28200 Building	228	0.0014	7		0	8
28600 Planning	163	0.0010	5		0	5
28700 Coroner	285	0.0018	9		1	9
28800 Dispatch	2	0.0000	0		0	0
29000 Recorder	98	0.0006	3		0	3
29200 Public Guardian	21	0.0001	1		0	1
29700 Animal Control	64	0.0004	2		0	2
29900 Public Administration	97	0.0006	3		0	3
30100 Roads	3,366	0.0208	104		7	111
40200 Environmental Health	289	0.0018	9		1	10
40400 Mental Health Services Act	781	0.0048	24		2	26
41000 Mental Health	1,305	0.0081	40		3	43
41100 Public Health	2,122	0.0131	66		4	70
41200 Health Care	28	0.0002	1		0	1
41700 Child Services	381	0.0024	12		1	13
42200 Alcohol & Drug	260	0.0016	8		1	9
42500 Perinatal	174	0.0011	5		0	6
50100 Social Services Administration	28,544	0.1762	883		60	943
50200 Health and Human Services Agency	597	0.0037	18		1	20
53000 Opportunity Center	3,565	0.0220	110		8	118
54300 Housing	975	0.0060	30		2	32
57000 Veterans' Services	88	0.0005	3		0	3
59000 Community Action Agency	96	0.0006	3		0	3
59200 HSG Home IPP Admin	443	0.0027	14		1	15
61100 Library	7	0.0000	0		0	0
62000 Agriculture Extension Service	74	0.0005	2		0	2
62100 Farm Advisor	12	0.0001	0		0	0
70100 Recreation & Parks	7	0.0000	0		0	0
71000 Veterans' Hall	37	0.0002	1		0	1
00200 Fall River Mills Airport	33	0.0002	1		0	1
94000 Fleet Management	1,263	0.0078	39		3	42

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

<b>Fiscal Year 15/16 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
95000 Risk Management	395	0.0024	12		1	13
92500 Information Systems	354	0.0022	11		1	12
95500 Facilities Management	2,233	0.0138	69		5	74
00207 Solid Waste	129	0.0008	4		0	4
00210 Shasta County Transit	26	0.0002	1		0	1
00312 Mule Mt. PRD	2	0.0000	0		0	0
00313 Fore Way PRD	2	0.0000	0		0	0
00317 Lakehead Lighting	7	0.0000	0		0	0
00330 Jordan Manor PRD Admin	2	0.0000	0		0	0
00332 Rother Lighting	7	0.0000	0		0	0
00343 Millville Way PRD Admin	2	0.0000	0		0	0
00347 Sierra Lighting	7	0.0000	0		0	0
00364 Sonora PRD	2	0.0000	0		0	0
00369 Inter Mountain PRD	1	0.0000	0		0	0
00371 Water Agency	36	0.0002	1		0	1
00373 AQMD	138	0.0009	4		0	5
00374 Castella Water	59	0.0004	2		0	2
00375 Sugarloaf Water	36	0.0002	1		0	1
00377 Jones Valley Water	104	0.0006	3		0	3
00378 Palo Cedro Sewer	106	0.0007	3		0	4
00382 Shasta Lake Ranchos R/M	1	0.0000	0		0	0
00384 Alpine Meadows Sewer	32	0.0002	1		0	1
00386 Street Lighting Admin.	7	0.0000	0		0	0
00387 Cottonwood Sewer	270	0.0017	8		1	9
00391 Fire Protection Admin.	1,261	0.0078	39		3	42
00393 Burney Storm Drain	7	0.0000	0		0	0
00394 Keswick Admin.	75	0.0005	2		0	2
00395 French Gulch Water	47	0.0003	1		0	2
00396 Cragview Water	58	0.0004	2		0	2
00401 Anderson Cemetery	182	0.0011	6		0	6
00402 Burney Cemetery	127	0.0008	4		0	4

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

<b>Fiscal Year 15/16 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
00403 Cottonwood Cemetery	238	0.0015	7		1	8
00404 Fall River Mills Cemetery	63	0.0004	2		0	2
00405 Halcumb Cemetery	112	0.0007	3		0	4
00406 Manton Cemetery	11	0.0001	0		0	0
00407 Millville Cemetery	144	0.0009	4		0	5
00408 Pine Grove Cemetery	237	0.0015	7		1	8
00422 Centerville CSD	39	0.0002	1		0	1
00423 Clear Creek CSD	35	0.0002	1		0	1
00424 Fall River Mills CSD	33	0.0002	1		0	1
00428 Shasta CSD	33	0.0002	1		0	1
00429 Mountain Gate CSD	6	0.0000	0		0	0
00441 Anderson FPD	427	0.0026	13		1	14
00442 Buckeye FPD	12	0.0001	0		0	0
00443 Burney FPD	371	0.0023	11		1	12
00444 Castella FPD	231	0.0014	7		0	8
00445 Shasta Lake FPD	461	0.0028	14		1	15
00446 Cottonwood FPD	378	0.0023	12		1	12
00447 Fall River Mills FPD	229	0.0014	7		0	8
00449 Happy Valley FPD	439	0.0027	14		1	15
00450 McArthur FPD	118	0.0007	4		0	4
00452 Millville FPD	217	0.0013	7		0	7
00461 Pine Grove MAD	197	0.0012	6		0	7
00462 Shasta MAD	25	0.0002	1		0	1
00463 Burney MAD	190	0.0012	6		0	6
00481 Fall River Mills RCD	37	0.0002	1		0	1
00482 W. Shasta RCD	2	0.0000	0		0	0
00490 ACID	36	0.0002	1		0	1
00491 Bella Vista Water	45	0.0003	1		0	1
00497 Mayers Memorial Hospital	51	0.0003	2		0	2
00606 Silver Saddle PRD	2	0.0000	0		0	0
00629 CSA #6 JV S/A Elk Trail WSAD	4	0.0000	0		0	0

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

<b>Fiscal Year 15/16 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
00630 CSA #23 CV S/A Cragview WSAD	2	0.0000	0		0	0
00851 IHSS Public Authority	78	0.0005	2		0	3
00862 Law Library	86	0.0005	3		0	3
00892 RTPA	38	0.0002	1		0	1
00928 SHASCOM	478	0.0030	15		1	16
00952 Courts	326	0.0020	10		1	11
03010 Schools	93,181	0.5754	2,881		197	3,079
<b>Total</b>	<b>161,952</b>	<b>1.0000</b>	<b>5,008</b>		<b>338</b>	<b>5,346</b>
<b>Direct Bill</b>			<b>5,008</b>		<b>338</b>	<b>5,346</b>
<b>Less CSD's</b>	<b>(2,481)</b>	<b>(0.0153)</b>	<b>(77)</b>			<b>(77)</b>
<b>Total Operating</b>	<b>159,471</b>	<b>0.9847</b>	<b>4,931</b>		<b>338</b>	<b>5,269</b>

Basis of Allocation : Computed Number of Checks Cashed by Department

COUNTY OF SHASTA  
TREASURER-TAX COLLECTOR/PA

<b>Fiscal Year 15/16 Actual</b>	Total	Bank Charge Identified	Bank Charge General	Check Reconcile
10200 CAO	4			4
11000 Auditor - Controller	49	0		49
11100 TTC	12			12
11300 Purchasing	1			1
12000 County Counsel	4			4
13000 Personnel	6			6
10100 Board of Supervisors	3			3
10300 Clerk of the Board	3			3
11200 Assessor	5			5
14000 Elections	15			15
16600 Land, Buildings & Improvements	2			2
17500 CSA Administration	2			2
20110 Trial Courts	2			2
20300 Conflict Public Defender	18			18
20700 Public Defender	10			10
20800 Grand Jury	8			8
22100 County Clerk	4			4
22700 District Attorney	36	0		36
22800 DCSS	22	0		22
23500 Sheriff	71	0		71
23600 Boating Safety	7			7
23700 Sheriff Civil Unit	2			2
24600 Detention Annex	3			3
25600 Victim Witness	4			4
26000 Jail	45	0		45
26100 Burney Substation	4			4
26200 Juvenile Rehab Facility	8			8
26300 Probation	43			43
28000 Agriculture Commissioner	6			6

COUNTY OF SHASTA  
TREASURER-TAX COLLECTOR/PA

<b>Fiscal Year 15/16 Actual</b>	Total	Bank Charge Identified	Bank Charge General	Check Reconcile
28200 Building	8			8
28600 Planning	5			5
28700 Coroner	9			9
29000 Recorder	3			3
29200 Public Guardian	1			1
29700 Animal Control	2			2
29900 Public Administration	3			3
30100 Roads	111			111
40200 Environmental Health	10			10
40400 Mental Health Services Act	26			26
41000 Mental Health	43			43
41100 Public Health	70	0		70
41200 Health Care	1			1
41700 Child Services	13			13
42200 Alcohol & Drug	9			9
42500 Perinatal	6			6
50100 Social Services Administration	943	0		943
50200 Health and Human Services Agency	20			20
53000 Opportunity Center	118			118
54300 Housing	32			32
57000 Veterans' Services	3			3
59000 Community Action Agency	3			3
59200 HSG Home IPP Admin	15			15
62000 Agriculture Extension Service	2			2
71000 Veterans' Hall	1			1
00200 Fall River Mills Airport	1			1
94000 Fleet Management	42			42
95000 Risk Management	13	0		13
92500 Information Systems	12			12
95500 Facilities Management	74			74

COUNTY OF SHASTA  
TREASURER-TAX COLLECTOR/PA

<b>Fiscal Year 15/16 Actual</b>	Total	Bank Charge Identified	Bank Charge General	Check Reconcile
00207 Solid Waste	4			4
00210 Shasta County Transit	1			1
00371 Water Agency	1			1
00373 AQMD	5			5
00374 Castella Water	2			2
00375 Sugarloaf Water	1			1
00377 Jones Valley Water	3			3
00378 Palo Cedro Sewer	4			4
00384 Alpine Meadows Sewer	1			1
00387 Cottonwood Sewer	9			9
00391 Fire Protection Admin.	42			42
00394 Keswick Admin.	2			2
00395 French Gulch Water	2			2
00396 Cragview Water	2			2
00401 Anderson Cemetery	6			6
00402 Burney Cemetery	4			4
00403 Cottonwood Cemetery	8			8
00404 Fall River Mills Cemetery	2			2
00405 Halcumb Cemetery	4			4
00407 Millville Cemetery	5			5
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
00441 Anderson FPD	14			14
00443 Burney FPD	12			12
00444 Castella FPD	8			8
00445 Shasta Lake FPD	15			15
00446 Cottonwood FPD	12			12

COUNTY OF SHASTA  
TREASURER-TAX COLLECTOR/PA

<b>Fiscal Year 15/16 Actual</b>	Total	Bank Charge Identified	Bank Charge General	Check Reconcile
00447 Fall River Mills FPD	8			8
00449 Happy Valley FPD	15			15
00450 McArthur FPD	4			4
00452 Millville FPD	7			7
00461 Pine Grove MAD	7			7
00462 Shasta MAD	1			1
00463 Burney MAD	6			6
00481 Fall River Mills RCD	1			1
00490 ACID	1			1
00491 Bella Vista Water	1			1
00497 Mayers Memorial Hospital	2			2
00851 IHSS Public Authority	3			3
00862 Law Library	3			3
00892 RTPA	1			1
00928 SHASCOM	16			16
00952 Courts	11	0		11
03010 Schools	3,079	0		3,079
<b>Total</b>	<b>5,346</b>	<b>0</b>		<b>5,346</b>
Direct Bill	62,634	62,634		
	67,980	62,634		5,346
Less CSD's	(77)	(0)		(77)
<b>Total Operating</b>	<b>67,903</b>	<b>62,634</b>		<b>5,269</b>



**Fiscal Year 15/16 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 2015-16.

Schedule of Costs  
to be Reallocated  
by Function

COUNTY OF SHASTA  
PURCHASING

12/20/2016

<b>Fiscal Year 15/16 Actual</b>	<b>Total</b>	<b>General &amp; Admin</b>	<b>Purchase Assistance</b>
<b>Wages &amp; Benefits</b>			
Salaries & Wages	99,777		99,777
Benefits	66,877		66,877
<b>Services &amp; Supplies</b>			
Clothing/Personal Supplies	19		19
Communications	1,362		1,362
Household Exp.	5,287		5,287
Insurance	1,053		1,053
Maint. Of Equip.	150		150
Maint. Of Struct.	5,282		5,282
Memberships	260		260
Office Exp.	441		441
Office Exp. Opp. Center	1,186		1,186
Professional & Special Svs	6,111		6,111
Small Tools & Equip	193		193
Special Dept. Expense	439		439
Trans. & Travel	3,615		3,615
Utilities	9,489		9,489
<b>Cost Applied/Transfers</b>			
Cost Applied A-87	(91,537)	(91,537)	
<b>Other Expenditures &amp; Costs</b>			
Identified Audit			
Taxes & Assessments	12	12	
<b>Expenditures Per Financial Statements</b>	<b>110,016</b>	<b>(91,525)</b>	<b>201,541</b>

Schedule of Costs  
to be Reallocated  
by Function

COUNTY OF SHASTA  
PURCHASING

12/20/2016

<b>Fiscal Year 15/16 Actual</b>	<b>Total</b>	<b>General &amp; Admin</b>	<b>Purchase Assistance</b>
<b>Cost Adjustments</b>			
Deductions - Cost Applied	91,537	91,537	
Prior Per. Exp. Adj.	(653)	(653)	
Miscellaneous Revenue	(436)		(436)
Building Use to CSD	40,642	40,642	
Equipment Use to CSD	1,015	1,015	
County Audit to CSD	39	39	
<b>Functional Cost</b>	<b>242,160</b>	<b>41,055</b>	<b>201,105</b>
<b>Additions - 1st Allocation</b>			
Reallocate Admin		(41,055)	41,055
Allocable Costs	242,160		242,160
1st Allocation	<b>242,160</b>		<b>242,160</b>
<b>Additions - 2nd Allocation</b>			
Other	13,187	13,187	
Reallocate Admin		(13,187)	13,187
Allocable Costs	13,187		13,187
Unallocated			
2nd Allocation	<b>13,187</b>		<b>13,187</b>
<b>Total Allocated</b>	<b>255,347</b>		<b>255,347</b>

**COUNTY OF SHASTA  
PURCHASING**

<b>Fiscal Year 15/16 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
10200 CAO	16	0.0089	2,149			2,149
11000 Auditor - Controller	13	0.0072	1,746			1,746
11100 TTC	12	0.0067	1,612			1,612
12000 County Counsel	2	0.0011	269			269
13000 Personnel	3	0.0017	403			403
10300 Clerk of the Board	3	0.0017	403		23	425
11200 Assessor	11	0.0061	1,477		83	1,560
14000 Elections	8	0.0044	1,074		60	1,135
16600 Land, Buildings & Improvements	10	0.0055	1,343		75	1,418
17500 CSA Administration	10	0.0055	1,343		75	1,418
20700 Public Defender	11	0.0061	1,477		83	1,560
20800 Grand Jury	3	0.0017	403		23	425
22100 County Clerk	3	0.0017	403		23	425
22700 District Attorney	41	0.0227	5,507		308	5,814
22800 DCSS	14	0.0078	1,880		105	1,985
23500 Sheriff	89	0.0494	11,954		668	12,622
23600 Boating Safety	38	0.0211	5,104		285	5,389
23700 Sheriff Civil Unit	2	0.0011	269		15	284
25600 Victim Witness	4	0.0022	537		30	567
26000 Jail	25.5	0.0141	3,425		191	3,616
26200 Juvenile Rehab Facility	60.5	0.0336	8,126		454	8,580
26300 Probation	71	0.0394	9,536		533	10,069
28000 Agriculture Commissioner	4	0.0022	537		30	567
28200 Building	3	0.0017	403		23	425
28700 Coroner	5	0.0028	672		38	709
29000 Recorder	2	0.0011	269		15	284
29200 Public Guardian	1	0.0006	134		8	142
30100 Roads	57	0.0316	7,656		428	8,083
40200 Environmental Health	14	0.0078	1,880		105	1,985

**COUNTY OF SHASTA  
PURCHASING**

<b>Fiscal Year 15/16 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
40400 Mental Health Services Act	59	0.0327	7,924		443	8,367
41000 Mental Health	46	0.0255	6,178		345	6,523
41100 Public Health	198	0.1098	26,593		1,486	28,079
41200 Health Care	1	0.0006	134		8	142
41700 Child Services	3	0.0017	403		23	425
42200 Alcohol & Drug	5	0.0028	672		38	709
42500 Perinatal	1	0.0006	134		8	142
50100 Social Services Administration	261	0.1448	35,055		1,959	37,014
50200 Health and Human Services Agency	63	0.0349	8,462		473	8,934
53000 Opportunity Center	35	0.0194	4,701		263	4,964
54300 Housing	7	0.0039	940		53	993
57000 Veterans' Services	1	0.0006	134		8	142
59000 Community Action Agency	12	0.0067	1,612		90	1,702
61100 Library	1	0.0006	134		8	142
62100 Farm Advisor	1	0.0006	134		8	142
00200 Fall River Mills Airport	1	0.0006	134		8	142
94000 Fleet Management	45	0.0250	6,044		338	6,382
95000 Risk Management	5	0.0028	672		38	709
92500 Information Systems	154	0.0854	20,684		1,156	21,839
95500 Facilities Management	67	0.0372	8,999		503	9,502
00207 Solid Waste	9	0.0050	1,209		68	1,276
00210 Shasta County Transit	1	0.0006	134		8	142
00312 Mule Mt. PRD	1	0.0006	134		8	142
00313 Fore Way PRD	1	0.0006	134		8	142
00330 Jordan Manor PRD Admin	1	0.0006	134		8	142
00343 Millville Way PRD Admin	1	0.0006	134		8	142
00364 Sonora PRD	1	0.0006	134		8	142
00371 Water Agency	1	0.0006	134		8	142
00373 AQMD	8	0.0044	1,074		60	1,135
00384 Alpine Meadows Sewer	2	0.0011	269		15	284

**COUNTY OF SHASTA  
PURCHASING**

<b>Fiscal Year 15/16 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
00387 Cottonwood Sewer	4	0.0022	537		30	567
00391 Fire Protection Admin.	260	0.1442	34,921		1,951	36,872
00395 French Gulch Water	1	0.0006	134		8	142
00606 Silver Saddle PRD	1	0.0006	134		8	142
00835 Detention Fac Inmate Funds Adm	6	0.0033	806		45	851
00851 IHSS Public Authority	3	0.0017	403		23	425
<b>Total</b>	<b>1,803</b>	<b>1.0000</b>	<b>242,160</b>		<b>13,187</b>	<b>255,347</b>
<b>Direct Bill</b>			<b>242,160</b>		<b>13,187</b>	<b>255,347</b>
<b>Less CSD's</b>	<b>(46)</b>	<b>(0.0255)</b>	<b>(6,178)</b>			<b>(6,178)</b>
<b>Total Operating</b>	<b>1,757</b>	<b>0.9745</b>	<b>235,982</b>		<b>13,187</b>	<b>249,169</b>

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

**COUNTY OF SHASTA  
PURCHASING**

<b>Fiscal Year 15/16 Actual</b>	Total	Purchase Assistance
10200 CAO	2,149	2,149
11000 Auditor - Controller	1,746	1,746
11100 TTC	1,612	1,612
12000 County Counsel	269	269
13000 Personnel	403	403
10300 Clerk of the Board	425	425
11200 Assessor	1,560	1,560
14000 Elections	1,135	1,135
16600 Land, Buildings & Improvements	1,418	1,418
17500 CSA Administration	1,418	1,418
20700 Public Defender	1,560	1,560
20800 Grand Jury	425	425
22100 County Clerk	425	425
22700 District Attorney	5,814	5,814
22800 DCSS	1,985	1,985
23500 Sheriff	12,622	12,622
23600 Boating Safety	5,389	5,389
23700 Sheriff Civil Unit	284	284
25600 Victim Witness	567	567
26000 Jail	3,616	3,616
26200 Juvenile Rehab Facility	8,580	8,580
26300 Probation	10,069	10,069
28000 Agriculture Commissioner	567	567
28200 Building	425	425
28700 Coroner	709	709
29000 Recorder	284	284
29200 Public Guardian	142	142
30100 Roads	8,083	8,083
40200 Environmental Health	1,985	1,985

**COUNTY OF SHASTA  
PURCHASING**

<b>Fiscal Year 15/16 Actual</b>	Total	Purchase Assistance
40400 Mental Health Services Act	8,367	8,367
41000 Mental Health	6,523	6,523
41100 Public Health	28,079	28,079
41200 Health Care	142	142
41700 Child Services	425	425
42200 Alcohol & Drug	709	709
42500 Perinatal	142	142
50100 Social Services Administration	37,014	37,014
50200 Health and Human Services Agency	8,934	8,934
53000 Opportunity Center	4,964	4,964
54300 Housing	993	993
57000 Veterans' Services	142	142
59000 Community Action Agency	1,702	1,702
61100 Library	142	142
62100 Farm Advisor	142	142
00200 Fall River Mills Airport	142	142
94000 Fleet Management	6,382	6,382
95000 Risk Management	709	709
92500 Information Systems	21,839	21,839
95500 Facilities Management	9,502	9,502
00207 Solid Waste	1,276	1,276
00210 Shasta County Transit	142	142
00312 Mule Mt. PRD	142	142
00313 Fore Way PRD	142	142
00330 Jordan Manor PRD Admin	142	142
00343 Millville Way PRD Admin	142	142
00364 Sonora PRD	142	142
00371 Water Agency	142	142
00373 AQMD	1,135	1,135
00384 Alpine Meadows Sewer	284	284



**COUNTY OF SHASTA  
PURCHASING**

<b>Fiscal Year 15/16 Actual</b>	Total	Purchase Assistance
00387 Cottonwood Sewer	567	567
00391 Fire Protection Admin.	36,872	36,872
00395 French Gulch Water	142	142
00606 Silver Saddle PRD	142	142
00835 Detention Fac Inmate Funds Adm	851	851
00851 IHSS Public Authority	425	425
	<hr/>	<hr/>
Total	<b>255,347</b>	<b>255,347</b>
Direct Bill		
	<hr/>	<hr/>
	255,347	255,347
Less CSD's	(6,178)	(6,178)
Total Operating	<hr/>	<hr/>
	249,169	249,169

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**Fiscal Year 15/16 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.

**\$13,720** of legal service revenue was treated as a direct bill during the year. **\$439,981** was collected for the Outstationed Attorneys during FY 2015-16, this amount is also treated as direct billed.

The County did not bill for the remainder of the above services for FY 2015-16.

COUNTY OF SHASTA  
COUNTY COUNSEL

Fiscal Year 15/16 Actual	Total	Individual		General Government	Personnel	Litigation	Contracts	Outstationed At
		General & Admin	Attorney Services					
Time %	100.00%	33.60%	65.63%	0.77%	0.00%	0.00%	0.00%	
<b>Wages &amp; Benefits</b>								
Salaries & Wages	1,100,345	264,051	515,764	6,051	0	0	0	314,478
Benefits	451,112	109,405	213,697	2,507	0	0	0	125,503
<b>Services &amp; Supplies</b>								
Communications	6,090	2,046	3,997	47	0	0	0	
Household Exp.	11,260	3,783	7,390	87	0	0	0	
Insurance	5,985	1,436	2,805	33	0	0	0	1,711
Maint. Of Equip.	1,089	366	715	8	0	0	0	
Maint. Of Struct.	11,262	3,784	7,391	87	0	0	0	
Memberships	10,457	2,509	4,902	58	0	0	0	2,989
Office Exp.	11,905	4,000	7,813	92	0	0	0	
Office Exp. Legal Research Pubs.	16,547	3,971	7,756	91	0	0	0	4,729
Office Exp. Opp. Center	1,937	651	1,271	15	0	0	0	
Professional & Special Svs	2,700	907	1,772	21	0	0	0	
Info. Systems Service	36,110	12,133	23,699	278	0	0	0	
Personnel Preemployment Services	435	146	285	3	0	0	0	
Public & Legal Notices								
Rents & Leases Equip	2,143	720	1,406	17	0	0	0	
Rents & Leases Struct	2,523	848	1,656	19	0	0	0	
Small Tools & Equip	4,295	1,443	2,819	33	0	0	0	
Software	760	255	499	6	0	0	0	
Special Dept. Expense	27,706	9,309	18,183	213	0	0	0	
Trans. & Travel	23,899	8,030	15,685	184	0	0	0	
Utilities	19,952	6,704	13,094	154	0	0	0	
<b>Cost Applied/Transfers</b>								
Prior Per. Rev. Adj.	800	800						
Cost Applied Other	(439,981)							(439,981)
Cost Applied A-87	(1,331,835)	(1,331,835)						
<b>Other Expenditures &amp; Costs</b>								
Taxes & Assessments	25	25						
<b>Expenditures Per Financial Statements</b>	<u>(22,479)</u>	<u>(894,511)</u>	<u>852,601</u>	<u>10,003</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>9,428</u>

COUNTY OF SHASTA  
COUNTY COUNSEL

<b>Fiscal Year 15/16 Actual</b>	Total	General & Admin	Individual Attorney Services	General Government	Personnel	Litigation	Contracts	Outstationed At
<b>Cost Adjustments</b>								
Deductions - Cost Applied	1,771,016	1,331,835						439,181
Legal Services Revenue	(13,720)		(13,720)					
Charges for Services - A87	1,890							
Deduction - PY Cost Reimb Rev	(1,890)							
Prior Per. Exp. Adj.	(1,372)	(1,372)						
Building Use to CSD	85,595	85,595						
Equipment Use to CSD	5,610	5,610						
County Audit to CSD	340	340						
<b>Functional Cost</b>	<u>1,824,990</u>	<u>527,497</u>	<u>838,881</u>	<u>10,003</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>448,609</u>
<b>Additions - 1st Allocation</b>								
Reallocate Admin	(0)	(527,497)	521,379	6,117	0	0	0	
Allocable Costs	1,824,990		1,360,261	16,120	0	0	0	448,609
Unallocated	(16,120)			(16,120)				
1st Allocation	<u>1,808,870</u>		<u>1,360,261</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>448,609</u>
<b>Additions - 2nd Allocation</b>								
Other	27,088	27,088						
Reallocate Admin	(0)	(27,088)	26,774	314	0	0	0	
Allocable Costs	27,088		26,774	314	0	0	0	
Unallocated	(314)			(314)				
2nd Allocation	<u>26,774</u>		<u>26,774</u>		<u>0</u>	<u>0</u>	<u>0</u>	
<b>Total Allocated</b>	<u><u>1,835,644</u></u>		<u><u>1,387,035</u></u>		<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>448,609</u></u>

**COUNTY OF SHASTA**  
**COUNTY COUNSEL**

<b>Fiscal Year 15/16 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
10200 CAO	269.25	0.0333	45,241			45,241
11000 Auditor - Controller	38.00	0.0047	6,385			6,385
11100 TTC	82.50	0.0102	13,862			13,862
11300 Purchasing	50.25	0.0062	8,443			8,443
13000 Personnel	302.50	0.0374	50,828			50,828
10100 Board of Supervisors	104.25	0.0129	17,517		380	17,896
10300 Clerk of the Board	112.50	0.0139	18,903		410	19,313
11200 Assessor	7.75	0.0010	1,302		28	1,330
14000 Elections	130.00	0.0161	21,843		473	22,317
20700 Public Defender	17.50	0.0022	2,940		64	3,004
20800 Grand Jury	152.75	0.0189	25,666		556	26,222
22100 County Clerk	3.50	0.0004	588		13	601
22700 District Attorney	345.25	0.0426	58,011		1,257	59,268
22800 DCSS	77.00	0.0095	12,938		280	13,218
23500 Sheriff	656.25	0.0811	110,268		2,390	112,657
26000 Jail	264.00	0.0326	44,359		961	45,320
26200 Juvenile Rehab Facility	19.00	0.0023	3,193		69	3,262
26300 Probation	172.75	0.0213	29,027		629	29,656
28000 Agriculture Commissioner	61.25	0.0076	10,292		223	10,515
28200 Building	502.25	0.0620	84,391		1,829	86,220
28600 Planning	184.00	0.0227	30,917		670	31,587
28700 Coroner	24.25	0.0030	4,075		88	4,163
29000 Recorder	16.00	0.0020	2,688		58	2,747
29200 Public Guardian	720.50	0.0890	121,063	(1,360)	2,624	122,327
29700 Animal Control	116.50	0.0144	19,575		424	19,999
29900 Public Administration	43.25	0.0053	7,267	(12,360)	157	(4,935)
30100 Roads	483.25	0.0597	81,199		1,760	82,959
40200 Environmental Health	25.50	0.0031	4,285		93	4,378
41000 Mental Health	300.50	0.0371	50,492		1,094	51,586

**COUNTY OF SHASTA  
COUNTY COUNSEL**

<b>Fiscal Year 15/16 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
41100 Public Health	69.00	0.0085	11,594		251	11,845
42200 Alcohol & Drug	0.75	0.0001	126		3	129
50100 Social Services Administration	67.75	0.0084	11,384		247	11,631
50200 Health and Human Services Agency	2,257.25	0.2788	379,278		8,219	387,498
53000 Opportunity Center	28.25	0.0035	4,747		103	4,850
54300 Housing	44.25	0.0055	7,435		161	7,596
57000 Veterans' Services	164.00	0.0203	27,556		597	28,154
95000 Risk Management	32.00	0.0040	5,377		117	5,493
92500 Information Systems	63.00	0.0078	10,586		229	10,815
00371 Water Agency	8.25	0.0010	1,386		30	1,416
00373 AQMD	20.50	0.0025	3,445		75	3,519
00391 Fire Protection Admin.	34.25	0.0042	5,755		125	5,880
00851 IHSS Public Authority	24.00	0.0030	4,033		87	4,120
<b>Total</b>	<b>8,096</b>	<b>1.0000</b>	<b>1,360,261</b>	<b>(13,720)</b>	<b>26,774</b>	<b>1,373,315</b>
<b>Direct Bill</b>						<b>13,720</b>
			<b>1,360,261</b>		<b>26,774</b>	<b>1,387,035</b>
<b>Less CSD's</b>	<b>(743)</b>	<b>(0.0917)</b>	<b>(124,760)</b>			<b>(124,760)</b>
<b>Total Operating</b>	<b>7,353</b>	<b>0.9083</b>	<b>1,235,501</b>	<b>(13,720)</b>	<b>26,774</b>	<b>1,262,275</b>

Basis of Allocation : Attorney Hours

<b>Fiscal Year 15/16 Actual</b>	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



<b>Fiscal Year 15/16 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
04000 Miscellaneous - Other	0.01	1.0000	0		0	0
Total Direct Bill	0	1.0000	0		0	0
Less CSD's		-				
Total Operating	0	1.0000	0		0	0

Basis of Allocation : Total Number of Cases per Department

COUNTY OF SHASTA  
COUNTY COUNSEL

<b>Fiscal Year 15/16 Actual</b>	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

<b>Fiscal Year 15/16 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
50100 Social Services Administration	1.00	1.0000	448,609	(439,981)		8,628
Total	1	1.0000	448,609	(439,981)		8,628
Direct Bill						439,981
			448,609			448,609
Less CSD's						
Total Operating	1	1.0000	448,609	(439,981)		448,609

Basis of Allocation : Outstationed Attorneys' Hours

<b>Fiscal Year 15/16 Actual</b>	Total	Individual Attorney Services	Personnel	Litigation	Contracts	Outstationed At
10200 CAO	45,241	45,241				
11000 Auditor - Controller	6,385	6,385				
11100 TTC	13,862	13,862				
11300 Purchasing	8,443	8,443				
13000 Personnel	50,828	50,828				
10100 Board of Supervisors	17,896	17,896				
10300 Clerk of the Board	19,313	19,313				
11200 Assessor	1,330	1,330				
14000 Elections	22,317	22,317				
20700 Public Defender	3,004	3,004				
20800 Grand Jury	26,222	26,222				
22100 County Clerk	601	601				
22700 District Attorney	59,268	59,268				
22800 DCSS	13,218	13,218				
23500 Sheriff	112,657	112,657				
26000 Jail	45,320	45,320				
26200 Juvenile Rehab Facility	3,262	3,262				
26300 Probation	29,656	29,656				
28000 Agriculture Commissioner	10,515	10,515				
28200 Building	86,220	86,220				
28600 Planning	31,587	31,587				
28700 Coroner	4,163	4,163				
29000 Recorder	2,747	2,747				
29200 Public Guardian	122,327	122,327				
29700 Animal Control	19,999	19,999				
29900 Public Administration	(4,935)	(4,935)				
30100 Roads	82,959	82,959				
40200 Environmental Health	4,378	4,378				
41000 Mental Health	51,586	51,586				

<b>Fiscal Year 15/16 Actual</b>	Total	Individual Attorney Services	Personnel	Litigation	Contracts	Outstationed At
41100 Public Health	11,845	11,845				
42200 Alcohol & Drug	129	129				
50100 Social Services Administration	20,259	11,631				8,628
50200 Health and Human Services Agency	387,498	387,498				
53000 Opportunity Center	4,850	4,850				
54300 Housing	7,596	7,596				
57000 Veterans' Services	28,154	28,154				
95000 Risk Management	5,493	5,493				
92500 Information Systems	10,815	10,815				
00371 Water Agency	1,416	1,416				
00373 AQMD	3,519	3,519				
00391 Fire Protection Admin.	5,880	5,880				
00851 IHSS Public Authority	4,120	4,120				
<b>Total</b>	<b>1,381,943</b>	<b>1,373,315</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,628</b>
Direct Bill	453,701	13,720				439,981
	1,835,644	1,387,035	0	0	0	448,609
Less CSD's	(124,760)	(124,760)				
<b>Total Operating</b>	<b>1,710,884</b>	<b>1,262,275</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>448,609</b>

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**Fiscal Year 15/16 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 2015-16 based on actual time records. The County did not bill any other departments for general personnel services during FY 2015-16.

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 2015-16.

COUNTY OF SHASTA  
PERSONNEL

<b>Fiscal Year 15/16 Actual</b>	Total	General & Admin	General Personnel	Pre- Employment
<b>Wages &amp; Benefits</b>				
Salaries & Wages	615,660		615,660	
Benefits	357,849		357,849	
<b>Services &amp; Supplies</b>				
Clothing/Personal Supplies	19		19	
Communications	6,965		6,965	
Food	8,458		8,458	
Household Exp.	12,191		12,191	
Insurance	4,051		4,051	
Maint. Of Equip.	1,197		1,197	
Maint. Of Struct.	20,165		20,165	
Memberships	3,633		3,633	
Office Exp.	11,187		11,187	
Office Exp. Opp. Center	2,539		2,539	
Professional & Special Svs	45,067		45,067	
Labor Management Negotiator	144,058		144,058	
Testing Services	16,005			16,005
Info. Systems Service	45,699		45,699	
Personnel Preemployment Services	116,284			116,284
Public & Legal Notices	26,126			26,126
Rents & Leases Equip	6,865		6,865	
Rents & Leases Struct	3,793		3,793	
Small Tools & Equip	6,428		6,428	
Software	607		607	
Special Dept. Expense	22,082		22,082	
Trans. & Travel	18,899		18,899	
Utilities	20,515		20,515	



COUNTY OF SHASTA  
PERSONNEL

<b>Fiscal Year 15/16 Actual</b>	Total	General & Admin	General Personnel	Pre- Employment
<b>Cost Applied/Transfers</b>				
Cost Applied Other	(198,360)	(198,360)		
Cost Applied A-87	(832,799)	(832,799)		
Cost Applied HHSA	(158,970)	(158,970)		
<b>Other Expenditures &amp; Costs</b>				
Taxes & Assessments	26	26		
<b>Expenditures Per Financial Statements</b>	<u>326,239</u>	<u>(1,190,103)</u>	<u>1,357,927</u>	<u>158,415</u>
<b>Cost Adjustments</b>				
Deductions - Cost Applied	1,190,129	1,190,129		
Prior Per. Exp. Adj.	(1,586)	(1,586)		
Miscellaneous Revenue	(90)	(90)		
Building Use to CSD	88,085	88,085		
Equipment Use to CSD	2,357	2,357		
County Audit to CSD	295	295		
<b>Functional Cost</b>	<u>1,605,429</u>	<u>89,087</u>	<u>1,357,927</u>	<u>158,415</u>
<b>Additions - 1st Allocation</b>				
Reallocate Admin		(89,087)	89,087	
Allocable Costs	1,605,429		1,447,014	158,415
1st Allocation	<u>1,605,429</u>		<u>1,447,014</u>	<u>158,415</u>
<b>Additions - 2nd Allocation</b>				
Other	80,727	80,727		
Reallocate Admin		(80,727)	80,727	
Allocable Costs	80,727		80,727	
Unallocated				
2nd Allocation	<u>80,727</u>		<u>80,727</u>	
<b>Total Allocated</b>	<u><u>1,686,156</u></u>		<u><u>1,527,741</u></u>	<u><u>158,415</u></u>

**COUNTY OF SHASTA  
PERSONNEL**

Fiscal Year 15/16 Actual	Allocation Units	Allocated		1st Allocation	Direct Billed	2nd Allocation	Total
			Percent				
10200 CAO	8.00		0.0041	5,920			5,920
11000 Auditor - Controller	24.00		0.0123	17,759			17,759
11100 TTC	14.00		0.0072	10,360			10,360
11300 Purchasing	2.00		0.0010	1,480			1,480
12000 County Counsel	11.00		0.0056	8,140			8,140
13000 Personnel	13.00		0.0066	9,620			9,620
10100 Board of Supervisors	5.00		0.0026	3,700		214	3,914
10300 Clerk of the Board	3.00		0.0015	2,220		129	2,348
11200 Assessor	42.00		0.0215	31,079		1,800	32,879
14000 Elections	9.00		0.0046	6,660		386	7,045
17500 CSA Administration	6.00		0.0031	4,440		257	4,697
20700 Public Defender	28.00		0.0143	20,719		1,200	21,919
22100 County Clerk	2.00		0.0010	1,480		86	1,566
22700 District Attorney	62.00		0.0317	45,878		2,657	48,536
22800 DCSS	88.00		0.0450	65,117		3,772	68,889
23500 Sheriff	109.50		0.0560	81,027		4,693	85,720
23600 Boating Safety	3.00		0.0015	2,220		129	2,348
23700 Sheriff Civil Unit	5.00		0.0026	3,700		214	3,914
24600 Detention Annex	6.00		0.0031	4,440		257	4,697
25600 Victim Witness	11.00		0.0056	8,140		471	8,611
26000 Jail	90.00		0.0460	66,597		3,857	70,455
26100 Burney Substation	15.00		0.0077	11,100		643	11,742
26200 Juvenile Rehab Facility	36.00		0.0184	26,639		1,543	28,182
26300 Probation	85.00		0.0435	62,898		3,643	66,541
28000 Agriculture Commissioner	13.00		0.0066	9,620		557	10,177
28200 Building	17.00		0.0087	12,580		729	13,308
28600 Planning	12.00		0.0061	8,880		514	9,394
28700 Coroner	7.00		0.0036	5,180		300	5,480
29000 Recorder	9.00		0.0046	6,660		386	7,045
29700 Animal Control	5.00		0.0026	3,700		214	3,914
29900 Public Administration	2.00		0.0010	1,480		86	1,566

**COUNTY OF SHASTA  
PERSONNEL**

Fiscal Year 15/16 Actual	Allocated		1st Allocation	Direct Billed	2nd Allocation	Total
	Allocation Units	Percent				
30100 Roads	85.00	0.0435	62,898		3,643	66,541
40200 Environmental Health	16.00	0.0082	11,840		686	12,525
40400 Mental Health Services Act	38.00	0.0194	28,119	(6,155)	1,629	23,593
41000 Mental Health	91.50	0.0468	67,707	(14,820)	3,922	56,809
41100 Public Health	134.00	0.0685	99,156	(21,703)	5,743	83,196
41700 Child Services	16.00	0.0082	11,840	(2,591)	686	9,934
42200 Alcohol & Drug	19.00	0.0097	14,059	(3,077)	814	11,797
42500 Perinatal	11.00	0.0056	8,140	(1,782)	471	6,829
50100 Social Services Administration	527.00	0.2695	389,965	(85,356)	22,587	327,196
50200 Health and Human Services Agency	98.00	0.0501	72,517	(15,873)	4,200	60,844
53000 Opportunity Center	47.00	0.0240	34,779	(7,612)	2,014	29,181
54300 Housing	9.00	0.0046	6,660		386	7,045
57000 Veterans' Services	5.00	0.0026	3,700		214	3,914
59000 Community Action Agency	3.00	0.0015	2,220		129	2,348
59600 Housing Rehabilitation	1.00	0.0005	740		43	783
62000 Agriculture Extension Service	2.00	0.0010	1,480		86	1,566
62100 Farm Advisor	0.50	0.0003	370		21	391
94000 Fleet Management	5.00	0.0026	3,700		214	3,914
95000 Risk Management	9.00	0.0046	6,660		386	7,045
92500 Information Systems	45.00	0.0230	33,299		1,929	35,227
95500 Facilities Management	35.00	0.0179	25,899		1,500	27,399
00207 Solid Waste	3.00	0.0015	2,220		129	2,348
00373 AQMD	7.00	0.0036	5,180		300	5,480
00391 Fire Protection Admin.	2.00	0.0010	1,480		86	1,566
00851 IHSS Public Authority	4.00	0.0020	2,960		171	3,131
<b>Total</b>	<b>1,956</b>	<b>1.0000</b>	<b>1,447,014</b>	<b>(158,969)</b>	<b>80,727</b>	<b>1,368,772</b>
<b>Direct Bill</b>						<b>158,970</b>
			<b>1,447,014</b>		<b>80,727</b>	<b>1,527,742</b>
<b>Less CSD's</b>	<b>(72)</b>	<b>(0.0368)</b>	<b>(53,278)</b>			<b>(53,278)</b>
<b>Total Operating</b>	<b>1,884</b>	<b>0.9632</b>	<b>1,393,736</b>	<b>(158,969)</b>	<b>80,727</b>	<b>1,474,464</b>

Basis of Allocation : Number of Authorized Positions

**COUNTY OF SHASTA  
PERSONNEL**

<b>Fiscal Year 15/16 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
10200 CAO	2,760.35	0.0139	2,204	(2,760)		(556)
11000 Auditor - Controller	2,954.40	0.0149	2,359	(2,954)		(595)
11100 TTC	3,208.41	0.0162	2,562	(3,208)		(646)
11300 Purchasing	-					
12000 County Counsel	435.25	0.0022	348	(435)		(88)
13000 Personnel	2,926.28	0.0148	2,337	(2,926)		(589)
10100 Board of Supervisors	-					
10300 Clerk of the Board	182.46	0.0009	146	(182)		(37)
11200 Assessor	1,106.87	0.0056	884	(1,107)		(223)
14000 Elections	941.04	0.0047	752	(941)		(190)
17500 CSA Administration	349.00	0.0018	279	(349)		(70)
20700 Public Defender	1,087.49	0.0055	868	(1,087)		(219)
22700 District Attorney	4,595.41	0.0232	3,670	(4,595)		(925)
22800 DCSS	4,821.84	0.0243	3,851	(4,822)		(971)
23500 Sheriff	16,983.80	0.0856	13,564	(16,984)		(3,420)
23600 Boating Safety	12.27	0.0001	10	(12)		(2)
25600 Victim Witness	485.00	0.0024	387	(485)		(98)
26000 Jail	6,014.95	0.0303	4,804	(6,015)		(1,211)
26300 Probation	32,667.65	0.1647	26,089	(32,668)		(6,579)
28000 Agriculture Commissioner	686.00	0.0035	548	(686)		(138)
28200 Building	1,570.13	0.0079	1,254	(1,570)		(316)
28600 Planning	16.95	0.0001	14	(17)		(3)
28700 Coroner	318.50	0.0016	254	(319)		(64)
29000 Recorder	486.00	0.0025	388	(486)		(98)
29900 Public Administration	370.00	0.0019	295	(370)		(75)
30100 Roads	4,773.96	0.0241	3,813	(4,774)		(961)
40200 Environmental Health	1,988.48	0.0100	1,588	(1,988)		(400)
40400 Mental Health Services Act	12,526.90	0.0632	10,004	(12,527)		(2,523)
41000 Mental Health	6,538.82	0.0330	5,222	(6,539)		(1,317)
41100 Public Health	15,236.85	0.0768	12,168	(15,237)		(3,068)
42200 Alcohol & Drug	838.00	0.0042	669	(838)		(169)
42500 Perinatal	1,652.21	0.0083	1,319	(1,652)		(333)
50100 Social Services Administration	39,949.88	0.2014	31,905	(39,950)		(8,045)
50200 Health and Human Services Agency	10,553.04	0.0532	8,428	(10,553)		(2,125)
53000 Opportunity Center	4,279.99	0.0216	3,418	(4,280)		(862)
54300 Housing	1,145.79	0.0058	915	(1,146)		(231)
57000 Veterans' Services	943.00	0.0048	753	(943)		(190)
59000 Community Action Agency	1,415.00	0.0071	1,130	(1,415)		(285)
62000 Agriculture Extension Service	576.42	0.0029	460	(576)		(116)

**COUNTY OF SHASTA  
PERSONNEL**

<b>Fiscal Year 15/16 Actual</b>	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
95000 Risk Management	338.62	0.0017	270	(339)		(68)
92500 Information Systems	8,987.22	0.0453	7,177	(8,987)		(1,810)
95500 Facilities Management	1,626.01	0.0082	1,299	(1,626)		(327)
00391 Fire Protection Admin.	5.00	0.0000	4	(5)		(1)
00851 IHSS Public Authority	5.19	0.0000	4	(5)		(1)
	-					
Total	198,360.43	1.0000	158,415	(198,360)		(39,945)
Direct Bill	-					198,360
			158,415			158,415
Less CSD's	(12,284.69)	-0.0619	(9,811)	12,285		2,474
Total Operating	186,075.74	0.9381	148,604	(186,076)		160,888

Basis of Allocation : Identified Claims by Department

COUNTY OF SHASTA  
PERSONNEL

<b>Fiscal Year 15/16 Actual</b>	<b>Total</b>	<b>General Personnel</b>	<b>Pre- Employment</b>
10200 CAO	5,364	5,920	(556)
11000 Auditor - Controller	17,164	17,759	(595)
11100 TTC	9,713	10,360	(646)
11300 Purchasing	1,480	1,480	
12000 County Counsel	8,052	8,140	(88)
13000 Personnel	9,030	9,620	(589)
10100 Board of Supervisors	3,914	3,914	
10300 Clerk of the Board	2,312	2,348	(37)
11200 Assessor	32,656	32,879	(223)
14000 Elections	6,856	7,045	(190)
17500 CSA Administration	4,627	4,697	(70)
20700 Public Defender	21,700	21,919	(219)
22100 County Clerk	1,566	1,566	
22700 District Attorney	47,610	48,536	(925)
22800 DCSS	67,918	68,889	(971)
23500 Sheriff	82,300	85,720	(3,420)
23600 Boating Safety	2,346	2,348	(2)
23700 Sheriff Civil Unit	3,914	3,914	
24600 Detention Annex	4,697	4,697	
25600 Victim Witness	8,513	8,611	(98)
26000 Jail	69,244	70,455	(1,211)
26100 Burney Substation	11,742	11,742	
26200 Juvenile Rehab Facility	28,182	28,182	
26300 Probation	59,962	66,541	(6,579)
28000 Agriculture Commissioner	10,039	10,177	(138)
28200 Building	12,992	13,308	(316)
28600 Planning	9,391	9,394	(3)

COUNTY OF SHASTA  
PERSONNEL

<b>Fiscal Year 15/16 Actual</b>	<b>Total</b>	<b>General Personnel</b>	<b>Pre- Employment</b>
28700 Coroner	5,416	5,480	(64)
29000 Recorder	6,948	7,045	(98)
29700 Animal Control	3,914	3,914	
29900 Public Administration	1,491	1,566	(75)
30100 Roads	65,579	66,541	(961)
40200 Environmental Health	12,125	12,525	(400)
40400 Mental Health Services Act	21,070	23,593	(2,523)
41000 Mental Health	55,492	56,809	(1,317)
41100 Public Health	80,128	83,196	(3,068)
41700 Child Services	9,934	9,934	
42200 Alcohol & Drug	11,628	11,797	(169)
42500 Perinatal	6,496	6,829	(333)
50100 Social Services Administration	319,151	327,196	(8,045)
50200 Health and Human Services Agency	58,719	60,844	(2,125)
53000 Opportunity Center	28,319	29,181	(862)
54300 Housing	6,815	7,045	(231)
57000 Veterans' Services	3,724	3,914	(190)
59000 Community Action Agency	2,064	2,348	(285)
59600 Housing Rehabilitation	783	783	
62000 Agriculture Extension Service	1,450	1,566	(116)
62100 Farm Advisor	391	391	
94000 Fleet Management	3,914	3,914	
95000 Risk Management	6,977	7,045	(68)
92500 Information Systems	33,418	35,227	(1,810)
95500 Facilities Management	27,072	27,399	(327)
00207 Solid Waste	2,348	2,348	
00373 AQMD	5,480	5,480	
00391 Fire Protection Admin.	1,565	1,566	(1)
00851 IHSS Public Authority	3,130	3,131	(1)
<b>Total</b>	<b>1,328,827</b>	<b>1,368,772</b>	<b>(39,945)</b>
Direct Bill	357,330	158,970	198,360
	1,686,157	1,527,742	158,415
Less CSD's	(50,804)	(53,278)	2,474
<b>Total Operating</b>	<b>1,635,353</b>	<b>1,474,464</b>	<b>160,888</b>

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

<b>Unrestricted Retained Earnings Per G/L 6-30-16:</b>		
00201-009410 Designation For Vehicle Replacement	\$	4,411,014
00201-009413 Designation For Capital Assets Net		2,102,959
00201-009420 Designation For Fair Value Investment		
00201-009650 Retained Earnings:		317,616
		<u>317,616</u>
Subtotal Unreserved Retained Earnings Per G/L 6-30-15	\$	6,831,589
Less Financial Statement Adjustment For OPEB Obligation Rounding		<u>                    </u>
		6,831,589
<b>Unrestricted Retained Earnings Per FS 6-30-16:</b>		
Less:		
Designation For Vehicle Replacement		4,411,014
Designation For Vehicle Capital Assets Net		2,102,959
		<u>2,102,959</u>
Subtotal Adjustments		<u>(6,513,973)</u>
		317,616
<b>Unrestricted Retained Earnings, As Restated</b>		
Financial Statement Expenditures:		
Operating Expenses		1,675,039
Other Expense		
		<u>1,675,039</u>
Subtotal Financial Statement Expenditures		<u>1,675,039</u>
Less Depreciation		<u>(493,269)</u>
Less OPEB		<u>                    </u>
Adjusted Financial Statement Expenditures		1,181,769
Divided By		<u>6</u>
<b>Computed Allowable Working Capital</b>		<u>196,961.57</u>
<b>Difference Over (Under)</b>	\$	<u><u>120,655</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	1,570.54	3,664.60
<b>Subtotal Equipment</b>			<b>27,040.41</b>	<b>23,375.81</b>	<b>3,664.60</b>
99858	UNDERGROUND TANK SVC STATION	12/10/1997	46,212.00	18,098.50	28,113.50
99931	BUILDING - PLACER & COURT	6/30/1976	45,246.54	36,196.91	9,049.63
99950	LAND - PLACER & COURT	3/6/1985	55,374.69	0	55,374.69
<b>Subtotal Land &amp; Buildings</b>			<b>146,833.23</b>	<b>54295.41</b>	<b>92,537.82</b>
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
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
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
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

Asset ID	Asset Description	Acq. Date	Acq. Value	Accum. Depr.	Book Value
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
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	13,197.68	694.58
36783	2007 FORD TAURUS	2/5/2007	13,892.26	13,081.91	810.35
36784	2007 FORD TAURUS	2/5/2007	13,892.26	13,081.91	810.35
36786	2005 FORD CROWN VICTORIA	2/20/2007	22,371.99	20,880.53	1,491.46
36787	2007 FORD CROWN VICTORIA	2/20/2007	22,371.99	20,880.53	1,491.46
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
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	11,928.60	1,325.40
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	21,735.27	3,105.07
36817	2008 TOYOTA PRIUS	11/20/2007	23,060.51	19,793.60	3,266.91
36819	2006 FORD EXPLORER	12/7/2007	19,265.49	16,536.22	2,729.27
36821	2006 FORD EXPLORER	12/14/2007	19,265.49	16,536.22	2,729.27
36824	2007 CHEV IMPALA	12/21/2007	14,859.49	12,630.57	2,228.92
36825	2007 CHEV IMPALA	1/8/2008	14,845.24	12,618.42	2,226.82
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
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	14,019.50	2,803.91
36844	2008 TOYOTA PRIUS	3/27/2008	24,056.75	19,846.86	4,209.89
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	16,257.36	4,064.38
36849	2009 FORD ESCAPE	9/9/2008	27,815.46	27,815.46	0.00

Asset ID	Asset Description	Acq. Date	Acq. Value	Accum. Depr.	Book Value
36850	2009 FORD ESCAPE	9/9/2008	27,815.46	21,788.81	6,026.65
36853	2008 FORD CROWN VICTORIA	11/13/2008	20,384.41	15,628.04	4,756.37
36855	2008 MERCURY GRAND MARQUIS	11/26/2008	16,204.30	12,288.26	3,916.04
36856	2008 DODGE AVENGER	12/28/2008	12,376.81	9,282.60	3,094.21
36857	2008 CHRYSLER SEBRING	12/12/2008	12,376.81	9,385.74	2,991.07
36858	2006 JEEP LIBERTY	12/12/2008	13,357.99	10,129.82	3,228.17
36859	2007 DODGE CARAVAN	12/12/2008	11,328.99	8,591.16	2,737.83
36860	2007 FORD FUSION	12/12/2008	13,152.24	9,973.75	3,178.49
36861	2009 TOYOTA PRIUS	12/31/2008	24,605.61	18,454.20	6,151.41
36864	2007 FORD FUSION	12/15/2008	16,959.55	12,861.02	4,098.53
36865	2007 FORD FUSION	1/15/2009	14,900.16	11,175.15	3,725.01
36867	2009 FORD F150	1/22/2009	37,209.77	27,597.27	9,612.50
36868	2008 MERCURY SABLE	2/18/2009	18,343.28	13,451.75	4,891.53
36869	2008 FORD E350	2/23/2009	21,864.25	16,033.76	5,830.49
36870	2008 FORD TAURUS	2/23/2009	18,010.54	13,207.70	4,802.84
36871	2008 FORD TAURUS	3/26/2009	19,833.53	14,379.29	5,454.24
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
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
36920	2005 DODGE RAM	7/25/2005	22,467.50	22,467.50	0.00
36933	2006 FORD E350	11/8/2005	23,129.58	23,129.58	0.00
36934	2006 FORD E350	11/8/2005	23,129.59	23,129.59	0.00

Asset ID	Asset Description	Acq. Date	Acq. Value	Accum. Depr.	Book Value
36935	2005 FORD EXPLORER	11/15/2005	18,284.15	18,284.15	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	11,736.54	0.00
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
36962	2006 FORD F350	5/12/2006	26,198.42	26,198.42	0.00
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	23,222.76	595.49
39628	2008 CHEVROLET TRAILBLAZER	10/6/2009	19,527.22	13,180.86	6,346.36
39630	2008 MERCURY MARQUIS	3/16/2010	19,433.36	17,351.19	2,082.17
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	16,309.60	2,457.60
39637	2010 FORD FUSION	6/3/2010	15,764.54	9,590.07	6,174.47
39638	2010 FORD FUSION	6/3/2010	15,764.54	9,590.07	6,174.47
39642	2010 FORD RANGER	6/14/2010	17,888.93	10,882.41	7,006.52
39643	2010 FORD RANGER	6/14/2010	21,960.96	13,359.61	8,601.35
39644	2010 FORD FUSION	7/28/2010	15,764.54	9,327.33	6,437.21
39645	2010 FORD FUSION	6/30/2010	15,764.54	9,458.70	6,305.84
39646	2010 CHEVROLET IMPALA	9/30/2010	19,074.32	15,668.18	3,406.14
39654	2010 FORD F150 SUPERCAB	10/13/2010	25,895.64	14,889.97	11,005.67
39655	2011 FORD EXPEDITION	11/9/2010	40,179.85	40,179.85	0.00
39656	2011 FORD EXPEDITION	11/9/2010	40,366.04	40,366.04	0.00
39657	2011 FORD EXPEDITION	11/9/2010	37,934.21	37,934.21	0.00
39660	2011 FORD FUSION	1/18/2011	15,764.54	8,539.11	7,225.43
39661	2011 FORD FUSION	1/18/2011	15,764.54	8,539.11	7,225.43
39662	2011 FORD FUSION	1/18/2011	15,764.54	8,539.11	7,225.43
39663	2011 FORD FUSION	1/18/2011	15,764.54	8,539.11	7,225.43
39664	2011 FORD FUSION	1/18/2011	15,764.54	8,539.11	7,225.43
39665	2011 CROWN VICTORIA	4/15/2011	35,590.68	35,590.68	0.00

Asset ID	Asset Description	Acq. Date	Acq. Value	Accum. Depr.	Book Value
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
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	32,598.36	18,110.18
39676	2012 DODGE CHARGER	1/18/2012	33,793.85	20,997.90	12,795.95
39679	2012 FORD EXPEDITION	3/13/2012	37,352.45	16,186.04	21,166.41
39680	2012 FORD CARGO VAN	3/20/2012	46,857.74	19,914.52	26,943.22
39683	2012 CHEVROLET TAHOE	5/1/2012	49,296.48	20,212.70	29,083.78
39687	2011 FORD CROWN VICTORIA	6/4/2012	30,210.49	12,335.95	17,874.54
39688	2011 FORD CROWN VICTORIA	6/4/2012	29,597.96	12,039.05	17,558.91
39689	2012 FORD F150 4X4	6/22/2012	30,314.08	12,125.64	18,188.44
39698	2012 DODGE CARAVAN	11/30/2012	20,792.85	14,901.54	5,891.31
39701	FORD F-150 CREW CAB	5/10/2013	34,140.63	15,444.56	18,696.07
39702	2013 DODGE CARGO VAN	2/27/2013	26,494.29	12,616.33	13,877.96
39703	2013 DODGE CHARGER	5/10/2013	42,020.68	26,613.11	15,407.57
39704	2013 FORD FUSION	5/10/2013	20,824.80	13,189.04	7,635.76
39705	2013 FORD FUSION	5/10/2013	20,824.80	13,189.04	7,635.76
39707	2013 FORD ESCAPE	6/6/2013	24,728.38	7,624.59	17,103.79
39710	2013 FORD F150 4X4	6/17/2013	28,876.65	17,325.99	11,550.66
40014	2013 TOYOTA TACOMA	8/13/2013	24,719.21	7,209.77	17,509.44
40015	2013 TOYOTA TACOMA	9/11/2013	24,707.76	7,000.54	17,707.22
40016	2013 FORD FUSION	9/20/2013	18,386.51	7,223.26	11,163.25
40017	2013 FORD F150	11/20/2013	26,308.25	6,796.29	19,511.96
40018	2014 FORD EXPLORER	11/25/2013	43,875.45	22,668.98	21,206.47
40019	2014 FORD EXPLORER	11/25/2013	41,633.20	10,755.24	30,877.96
40020	2014 FORD EXPLORER	11/25/2013	44,268.58	22,872.11	21,396.47
40022	2013 FORD TRANSIT CONNECT	12/11/2013	23,468.60	6,062.72	17,405.88
40036	2013 TOYOTA TACOMA 4X4	4/8/2014	29,003.50	9,322.56	19,680.94
40037	2013 TOYOTA TACOMA 4X4	4/8/2014	29,003.50	9,322.56	19,680.94
40038	2014 FORD F450	4/16/2014	48,300.80	20,788.38	27,512.42
40041	2014 FORD FUSION	5/29/2014	18,995.00	7,914.58	11,080.42
40124	2015 CHEVROLET TAHOE	2/27/2015	47,938.62	12,783.63	35,154.99

Asset ID	Asset Description	Acq. Date	Acq. Value	Accum. Depr.	Book Value
40166	2016 FORD EXPLORER UTILITY	3/31/2016	46,785.79	2,339.29	44,446.50
40039	2014 FORD EXPLORER	4/16/2014	42,081.93	17,943.55	24,138.38
40040	2014 FORD EXPLORER	5/28/2014	43,811.04	18,254.60	25,556.44
40052	2014 FORD TAURUS	9/30/2014	43,161.16	15,106.40	28,054.76
40054	2015 FORD TAURUS	11/3/2014	30,756.11	10,252.03	20,504.08
40111	2014 FORD F-150 SUPERCREW	12/3/2014	42,362.09	13,414.66	28,947.43
40113	2014 FORD F-150 SUPERCREW	12/30/2014	37,673.10	11,301.93	26,371.17
39696	2013 CHEVROLET TAHOE PURSUIT	10/30/2012	49,431.07	36,249.44	13,181.63
39697	2013 CHEV TAHOE PURSUIT 4X4	11/14/2012	50,393.04	36,954.90	13,438.14
39709	2013 FORD TAURUS PURSUIT	6/6/2013	40,857.81	40,857.81	0.00
40008	2013 CHEVROLET CAPRICE	6/30/2013	45,206.50	27,123.90	18,082.60
40009	2013 FORD E-350	6/30/2013	34,700.14	10,410.03	24,290.11
40023	2014 FORD EXPLORER 4WS	12/19/2013	35,684.68	17,842.35	17,842.33
40045	2013 FORD F-150 SUPERCREW	6/23/2014	36,304.27	10,372.64	25,931.63
40051	2014 FORD UTILITY	9/16/2014	45,465.65	15,912.98	29,552.67
40048	2015 FORD EXPLORER	8/19/2014	34,096.84	12,502.18	21,594.66
40031	2014 CHEVROLET TAHOE 4X4	1/24/2014	52,086.77	25,175.26	26,911.51
40032	2014 CHEVROLET TAHOE 4X4	6/30/2014	51,661.73	10,332.34	41,329.39
40047	2014 FORD UTILITY	8/5/2014	46,383.03	17,780.17	28,602.86
39693	2012 FORD F-250	8/23/2012	22,642.52	17,359.25	5,283.27
39694	2012 FORD F-250	9/11/2012	27,143.56	20,810.06	6,333.50
40044	2014 FORD F-150 CREW CAB	6/23/2014	27,570.68	5,514.14	22,056.54
40050	2015 FORD F-250 CREW CAB	9/6/2014	41,467.39	7,602.36	33,865.03
40056	2015 FORD F-250 XL	11/13/2014	41,469.42	6,911.57	34,557.85
<b>Subtotal Fleet Vehicles</b>			<b>4,634,242.33</b>	<b>3,332,757.32</b>	<b>1,301,485.01</b>
<b>Subtotal Equipment</b>			<b>27,040.41</b>	<b>23,375.81</b>	<b>3,664.60</b>
<b>Subtotal Land &amp; Buildings</b>			<b>146,833.23</b>	<b>54,295.41</b>	<b>92,537.82</b>
<b>Subtotal Fleet Vehicles</b>			<b>4,634,242.33</b>	<b>3,332,757.32</b>	<b>1,301,485.01</b>
<b>Total Reconciled to Capital Asset System</b>			<b>4,808,115.97</b>	<b>3,410,428.54</b>	<b>1,397,687.43</b>

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

<b>Unrestricted Retained Earnings Per G/L 6-30-16:</b>	\$	732,509	
R/E Designated For Fair Value Of Investment		-	
Audit Adjustments:			
Rounding			
Less Financial Statement Adjustment For OPEB Obligation			
<b>Unrestricted Retained Earnings Per FS 6-30-16:</b>			\$ 732,509
<b>Adjustment for Board Approved 85% Confidence Level</b>			
General Liability		(647,000)	
Workers Comp		(3,717,000)	
<b>Adjusted Unrestricted Retained Earnings 6-30-16:</b>			\$ (3,631,491)
Financial Statement Expenditures:			
Operating Expenses		8,471,235	
Other Expense		-	
Subtotal Financial Statement Expenditures		8,471,235	
Less Depreciation		-	
Adjusted Financial Statement Expenditures		8,471,235	
Divided By		6	
<b>Computed Allowable Working Capital</b>			<u>1,411,872</u>
<b>Difference Over (Under)</b>			<u>\$ (5,043,363)</u>



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

<b>Unrestricted Retained Earnings Per G/L 6-30-16:</b>		
Net Investment in Capital Assets	\$	466,794
Retained Earnings		<u>1,719,363</u>
<b>Unrestricted Retained Earnings Per FS 6-30-16:</b>		
Less:		\$ 2,186,157
Net Investment in Capital Assets		466,794
Subtotal		<u>(466,794)</u>
<b>Unrestricted Retained Earnings, As Restated</b>		1,719,363
Financial Statement Expenditures:		
Operating Expenses		6,173,098
Other Expense		<u>-</u>
Subtotal Financial Statement Expenditures		<u>6,173,098</u>
Less Depreciation		<u>(173,143)</u>
Adjusted Financial Statement Expenditures		<u>5,999,955</u>
Divided By		<u>6</u>
<b>Computed Allowable Working Capital</b>		<u>999,992.52</u>
<b>Difference Over (Under)</b>	\$	<u><u>719,371</u></u>

Asset ID	Asset Description	Acq. Date	Acq. Value	Accum. Depr	Book Value
40379	PURE STORAGE FLASH ARRAY 420	9/26/2013	95,807.24	43,911.64	51,895.60
40399	STORAGE SERVER SS-400 5.5TB	12/21/2015	44,397.00	3,699.75	40,697.25
40370	EXP SHELVES FOR NAS ITFILER01	5/16/2013	52,015.80	26,730.34	25,285.46
40393	HP-5900 SWITCH	3/30/2015	23,484.49	4,892.60	18,591.89
40392	HP-5900 SWITCH	3/30/2015	23,484.48	4,892.60	18,591.88
40382	FUJITSU BX900 SERVER	6/24/2014	27,772.15	9,257.38	18,514.77
40381	CISCO CATALYST 4500-X SWITCH	6/18/2014	22,687.10	7,562.36	15,124.74
40390	THUNDER 1030S ROUTER	4/17/2015	18,061.88	3,512.03	14,549.85
40391	THUNDER 1030S ROUTER	4/17/2015	18,061.87	3,512.03	14,549.84
40398	DELL POWEREDGE R730 SERVER	10/28/2015	15,910.09	1,767.79	14,142.30
40397	DELL POWEREDGE R730 SERVER	10/28/2015	15,910.08	1,767.79	14,142.29
40383	FUJITSU PRIMERGYBX ETHERNET SW	6/24/2014	16,876.43	5,625.48	11,250.95
40487	EXPANSION MODULE	5/22/2012	28,976.88	19,720.38	9,256.50
40387	FUJITSU PRIMERGY BX920 SERVER	5/27/2015	10,827.81	1,955.03	8,872.78
40475	QUANTUM DXi6701 DISK DUPLICATN	11/8/2011	34,401.75	26,756.90	7,644.85
40476	QUANTUM DXi6701 and DXi6702 8T	11/8/2011	34,401.75	26,756.90	7,644.85
40394	HP 2920-48G SWITCH	4/14/2015	9,370.68	1,952.22	7,418.46
40395	HP-3800 SWITCH	4/14/2015	9,292.40	1,935.91	7,356.49
40396	FUJITSU PYBX2560 M1 SERVER	6/15/2015	9,035.36	1,711.26	7,324.10
40372	DELL POWEREDGE R720	6/25/2013	13,414.95	6,707.46	6,707.49
40373	DELL POWEREDGE R720	6/25/2013	13,414.95	6,707.46	6,707.49
40371	DELL POWEREDGE R720	6/25/2013	13,414.94	6,707.46	6,707.48
40384	FUJITSU PY BX920 S4 DUAL SERVE	6/24/2014	9,873.34	3,291.12	6,582.22
40364	DELL POWEREDGE R720	5/10/2013	13,893.71	7,332.80	6,560.91
40362	DELL POWEREDGE R720	5/10/2013	13,893.70	7,332.80	6,560.90
40363	DELL POWEREDGE R720	5/10/2013	13,893.70	7,332.80	6,560.90
40380	JUNOS PULSE GATEWAY 2600 BASE	10/29/2013	10,201.15	4,533.84	5,667.31
40388	FUJITSU ETERNUS JX40 SERVER	3/20/2015	6,139.83	1,279.13	4,860.70
40385	PALO ALTO FIREWALL PA-3020	3/6/2015	5,456.19	1,212.48	4,243.71
40386	PALO ALTO FIREWALL PA-3020	3/6/2015	5,456.19	1,212.48	4,243.71
40474	5508 SERIES WIRELESS CONTROLLR	11/1/2011	17,069.34	13,276.15	3,793.19
40368	CISCO CATALYST 2960S SWITCH	5/10/2013	7,521.99	3,969.92	3,552.07
40471	PALO ALTO NETWORKS PA-2020	10/4/2011	16,914.70	13,390.82	3,523.88

40472 THREAT PREVENTION SUB	10/4/2011	16,914.70	13,390.82	3,523.88
40446 NETWORK STORAGE DVC	3/29/2011	26,357.27	23,062.62	3,294.65
40369 CISCO CATALYST 3750 BASE	5/10/2013	6,618.99	3,493.34	3,125.65
40478 SERVER DELL POWEREDGE R710	11/1/2011	13,989.66	10,880.85	3,108.81
40367 CISCO CATALYST 2960S SWITCH	5/10/2013	5,754.69	3,037.21	2,717.48
40374 QLOGIC SANBOX 4PT 8GB FC 1PWR	6/30/2013	5,411.55	2,705.76	2,705.79
40375 QLOGIC SANBOX 4PT 8GB FC 1PWR	6/30/2013	5,411.55	2,705.76	2,705.79
40365 CISCO CATALYST 2960S SWITCH	5/10/2013	5,113.99	2,699.05	2,414.94
40366 CISCO CATALYST 2960S SWITCH	5/10/2013	5,113.99	2,699.05	2,414.94
40479 SERVER DELL POWEREDGE R710	11/1/2011	7,871.92	6,122.62	1,749.30
40458 DELL POWEREDGER710	5/3/2011	9,838.11	8,471.68	1,366.43
40448 DELL POWEREDGE SERVER	4/26/2011	9,775.37	8,417.69	1,357.68
40477 DELL POWEREDGE T610 SERVER	11/1/2011	5,889.34	4,580.61	1,308.73
40467 SERVER	6/14/2011	7,408.78	6,276.90	1,131.88
40447 DELL POWEREDGE SERVER	3/29/2011	7,172.67	6,276.06	896.61
40434 PRINTER	9/30/2010	5,810.59	5,568.47	242.12
<b>Subtotal IT Equipment</b>		<b>815,787.09</b>	<b>392,595.60</b>	<b>423,191.49</b>
40459 NETAPP FA 3210 SAN	6/14/2011	100,153.90	84,852.63	15,301.27
40376 DELL POWEREDGE R720XD SERVER	8/16/2013	28,620.61	13,515.28	15,105.33
40491 SERVER	6/22/2012	11,216.76	7,477.84	3,738.92
40492 SERVER	6/22/2012	11,216.75	7,477.84	3,738.91
40460 DELL POWEREDGE R510 SERVER	12/19/2011	9,998.58	7,498.94	2,499.64
40461 DELL POWEREDGE R610	4/2/2012	5,516.72	3,907.66	1,609.06
40462 DELL POWEREDGE R610	4/2/2012	5,516.72	3,907.66	1,609.06
<b>Subtotal Department Equipment</b>		<b>172,240.04</b>	<b>128,637.85</b>	<b>43,602.19</b>
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
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
35520 CABLE TESTER	3/14/2003	9,724.17	9,724.17	0.00

35525 PIX FIREWALL 515E UR	6/1/2003	5,627.41	5,627.41	0.00
35540 SWITCH	11/17/2003	5,300.29	5,300.29	0.00
35542 SWITCH	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
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
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
36281 SERVER	4/1/2007	7,071.21	7,071.21	0.00
36283 SERVER	4/1/2007	8,637.26	8,637.26	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
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
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
40417 Dell PowerEdge 2950 Server	6/30/2009	7,703.43	7,703.43	0.00
40418 Qlogic 4 port upgrade software	12/9/2009	11,074.36	11,074.36	0.00
40419 Catalyst 3750 12 SFP IPS Image	1/20/2010	12,281.90	12,281.90	0.00
40420 GE SFP,LC connector LX/LH tran	1/21/2010	12,281.91	12,281.91	0.00
40429 CATALYST 6500 48PORT CEF720 GI	6/1/2010	51,366.79	51,366.79	0.00
40430 DELL POWEREDGE R710 SERVER	6/1/2010	9,603.51	9,603.51	0.00
40431 DELL POWEREDGE R710 SERVER	6/1/2010	9,603.51	9,603.51	0.00
35528 SERVER	6/23/2003	6,001.78	6,001.78	0.00
35559 SWITCH	11/2/2004	8,023.37	8,023.37	0.00
35560 SWITCH	11/2/2004	5,197.34	5,197.34	0.00
36268 SERVER IBM P SERIES	5/1/2006	64,735.19	64,735.19	0.00
36282 SERVER	4/1/2007	6,009.21	6,009.21	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
36757 SERVER	1/31/2008	7,835.73	7,835.73	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
40416 BridgeWave SLE100	6/23/2009	18,593.11	18,593.11	0.00
<b>Subtotal Fully Depreciated Equipment</b>		<b>1,034,597.11</b>	<b>1,034,597.11</b>	<b>0.00</b>
<b>Subtotal IT Equipment</b>		<b>815,787.09</b>	<b>392,595.60</b>	<b>423,191.49</b>
<b>Subtotal Department Equipment</b>		<b>172,240.04</b>	<b>128,637.85</b>	<b>43,602.19</b>
<b>Subtotal Fully Depreciated Equipment</b>		<b>1,034,597.11</b>	<b>1,034,597.11</b>	<b>0.00</b>
<b>Total Reconciled to Capital Asset System</b>		<b>2,022,624.24</b>	<b>1,555,830.56</b>	<b>466,793.68</b>

COUNTY OF SHASTA  
Appendix of Internal Service Funds

<b>Unrestricted Retained Earnings Per G/L 6-30-16:</b>	\$	757,527	
Audit Adjustments:			
Rounding			
Less Financial Statement Adjustment For OPEB Obligation			
		<hr/>	
<b>Unrestricted Retained Earnings Per FS 6-30-16:</b>	\$	757,527	
Financial Statement Expenditures:			
Operating Expenses		3,878,557	
Other Expense			
Subtotal Financial Statement Expenditures		<hr/>	
Less Depreciation		(32,471)	
Less OPEB		<hr/>	
Adjusted Financial Statement Expenditures		3,846,086	
Divided By		<hr/>	
		6	
<b>Computed Allowable Working Capital</b>			<hr/>
			641,014.26
<b>Difference Over (Under)</b>	\$		<hr/>
			116,513

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

<b>Unrestricted Retained Earnings Per G/L 6-30-16:</b>	\$	271,401	
Audit Adjustments:			
Rounding			
Investment Loss		-	
<b>Unrestricted Retained Earnings Per FS 6-30-16:</b>	\$	271,401	
Financial Statement Expenditures:			
Operating Expenses		1,387,699	
Other Expense			
Subtotal Financial Statement Expenditures		<u>1,387,699</u>	
Less Depreciation			
Adjusted Financial Statement Expenditures		<u>1,387,699</u>	
Divided By		<u>6</u>	
<b>Computed Allowable Working Capital</b>			<u>231,283.21</u>
<b>Difference Over (Under)</b>			<u><u>\$ 40,118</u></u>

<b>Fiscal Year 15/16 Actual</b>	Total (Memo Only)	Building Use	Equipment Use	County Audit 17300	CAO 10200	Auditor 11000	TTC 11100	Purchasing 11300	County Counsel 12000	Personnel 13000
<b>Wages &amp; Benefits</b>										
Salaries & Wages	4,478,920				694,867	1,318,009	650,262	99,777	1,100,345	615,660
Benefits	2,149,688				290,550	639,642	343,658	66,877	451,112	357,849
Sub Total	6,628,608				985,417	1,957,651	993,920	166,654	1,551,457	973,509
<b>Services &amp; Supplies</b>										
Clothing/Personal Supplies	179					13	128	19		19
Communications	37,502				4,435	12,823	5,827	1,362	6,090	6,965
Food	8,782					324				8,458
Household Exp.	77,358				11,884	19,742	16,994	5,287	11,260	12,191
Insurance	32,467				4,375	12,064	4,939	1,053	5,985	4,051
Maint. Of Equip.	183,217				599	118,363	61,819	150	1,089	1,197
Maint. Of Struct.	84,371				11,322	18,828	17,512	5,282	11,262	20,165
Medical/Dental/Lab	10						10			
Memberships	19,119				1,438	2,756	575	260	10,457	3,633
Office Exp.	73,736				3,983	21,001	25,219	441	11,905	11,187
Office Exp. Legal Research Pubs.	16,547								16,547	
Office Exp. Opp. Center	14,649				3,859	2,558	2,570	1,186	1,937	2,539
Printing	5,122					1,319	3,803			
Postage	75,913					17,347	58,566			
Secured Envelopes	726						726			
Office Exp. - Printing	1,319				1,319					
Office Exp. - Spec. Forms	6,776						6,776			
Investment Services	207,897						207,897			
Professional & Special Svs	119,248				21,032	8,950	35,388	6,111	2,700	45,067
Labor Management Negotiator	144,058									144,058
Testing Services	16,005									16,005
Info. Systems Service	633,836				15,128	453,162	83,737		36,110	45,699
Personnel Preemployment Services	125,666				2,760	2,979	3,208		435	116,284
Public & Legal Notices	33,481				167		7,188			26,126
Rents & Leases Equip	28,369				1,368	7,155	10,838		2,143	6,865
Rents & Leases Struct	15,169				1,200	4,308	3,345		2,523	3,793
Small Tools & Equip	65,025				5,993	42,106	6,010	193	4,295	6,428
Software	11,823				1,011	9,134	311		760	607
Special Dept. Expense	59,242				1,041	5,339	2,635	439	27,706	22,082
Trans. & Travel	89,720				10,931	27,099	5,277	3,615	23,899	18,899
Utilities	135,466				21,227	34,692	29,591	9,489	19,952	20,515
Sub Total	2,322,798				125,072	822,062	600,889	34,887	197,055	542,833
<b>Cost Applied/Transfers</b>										
Prior Per. Rev. Adj.	800								800	
Cost Applied Other	(638,341)								(439,981)	(198,360)
Cost Applied A-87	(5,547,040)				(972,435)	(2,319,572)	1,138	(91,537)	(1,331,835)	(832,799)
Cost Applied HHSA	(158,970)									(158,970)
Cost Applied AC	(91)						(91)			
Cost Applied Bank Charges	(6,410)						(6,410)			
Capital Assets	8,194					8,194				
Sub Total	(6,341,858)				(972,435)	(2,311,378)	(5,363)	(91,537)	(1,771,016)	(1,190,129)



<b>Fiscal Year 15/16 Actual</b>	Total (Memo Only)	Building Use	Equipment Use	County Audit 17300	CAO 10200	Auditor 11000	TTC 11100	Purchasing 11300	County Counsel 12000	Personnel 13000
<b>Other Expenditures &amp; Costs</b>										
Building Use	2,203,870	2,203,870								
Equipment Use	313,946		313,946							
General Audit	66,567			66,567						
Identified Audit	13,233			13,233						
Taxes & Assessments	172				27	44	38	12	25	26
<b>Expenditures Per Financial Statement</b>	<b>5,207,336</b>	<b>2,203,870</b>	<b>313,946</b>	<b>79,800</b>	<b>138,081</b>	<b>468,379</b>	<b>1,589,484</b>	<b>110,016</b>	<b>(22,479)</b>	<b>326,239</b>
<b>Cost Adjustments</b>										
Deductions - Cost Applied	6,341,858				972,435	2,311,378	5,363	91,537	1,771,016	1,190,129
Property Tax Fees	(496,563)					(138,844)	(357,719)			
Auditors' Fees - Payroll	(827)					(827)				
Treas Investment Fees	(614,527)						(614,527)			
Legal Services Revenue	(13,720)								(13,720)	
Bank Charges	(56,276)						(56,276)			
Charges for Services - A87	(41,416)					(43,297)	(9)		1,890	
Deduction - PY Cost Reimb Rev	41,416					43,297	9		(1,890)	
Deduction - Direct Billed Revenue	56,276						56,276			
Prior Per. Exp. Adj.	(9,565)				(1,533)	(2,383)	(2,038)	(653)	(1,372)	(1,586)
Miscellaneous Revenue	(26,749)				(41)	(26,191)	9	(436)		(90)
Building Use to CSD		(581,313)			91,091	148,797	127,102	40,642	85,595	88,085
Equipment Use to CSD			(35,814)		3,942	15,347	7,543	1,015	5,610	2,357
County Audit to CSD				(2,457)	932	541	310	39	340	295
<b>Functional Cost</b>	<b>10,387,243</b>	<b>1,622,557</b>	<b>278,133</b>	<b>77,343</b>	<b>1,204,907</b>	<b>2,776,197</b>	<b>755,527</b>	<b>242,160</b>	<b>1,824,990</b>	<b>1,605,429</b>
<b>Additions - 1st Allocation</b>										
Other	1,978,033	1,622,557	278,133	77,343						
Allocable Costs	8,409,210				1,204,907	2,776,197	755,527	242,160	1,824,990	1,605,429
Unallocated	(804,767)				(40,247)	(60,516)	(687,885)		(16,120)	
1st Allocation	<b>9,582,475</b>	<b>1,622,557</b>	<b>278,133</b>	<b>77,343</b>	<b>1,164,660</b>	<b>2,715,682</b>	<b>67,642</b>	<b>242,160</b>	<b>1,808,870</b>	<b>1,605,429</b>
<b>Additions - 2nd Allocation</b>										
Other	466,740				95,424	174,153	76,161	13,187	27,088	80,727
Reallocate Admin	(0)					(0)			0	
Allocable Costs	466,740				95,424	174,153	76,161	13,187	27,088	80,727
Unallocated	(92,676)				(3,100)	(13,438)	(75,824)		(314)	
2nd Allocation	<b>374,065</b>				<b>92,324</b>	<b>160,715</b>	<b>338</b>	<b>13,187</b>	<b>26,774</b>	<b>80,727</b>
<b>Total Allocated</b>	<b>9,956,540</b>	<b>1,622,557</b>	<b>278,133</b>	<b>77,343</b>	<b>1,256,984</b>	<b>2,876,396</b>	<b>67,980</b>	<b>255,347</b>	<b>1,835,644</b>	<b>1,686,156</b>
Direct Billed	873,664						62,634		453,701	357,330
Unallocated	897,443				43,346	73,954	763,709		16,434	

Fiscal Year 15/16 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											91,091	
11000 Auditor - Controller											148,797	
11100 TTC											127,102	
11300 Purchasing											40,642	
12000 County Counsel											85,595	
13000 Personnel											88,085	
10100 Board of Supervisors											26,720	
10300 Clerk of the Board											46,502	
11200 Assessor											240,632	
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						71						
20300 Conflict Public Defender												
20700 Public Defender									19,849			
20800 Grand Jury												
22100 County Clerk												
22700 District Attorney												153,283
22800 DCSS												
23500 Sheriff					16,602					20,179		
23600 Boating Safety												
23700 Sheriff Civil Unit	118											
24600 Detention Annex												
25600 Victim Witness												
26000 Jail												
26100 Burney Substation				0								
26200 Juvenile Rehab Facility							0					
26300 Probation						1,228			13,005	14,614		
28000 Agriculture Commissioner												
28200 Building			8,610									
28500 Knighton Rd Beetle Mitigation												
28600 Planning			11,160									
28700 Coroner										3,986		
28800 Dispatch												
29000 Recorder											88,115	
29200 Public Guardian												
29400 Wildlife												
29700 Animal Control												
29900 Public Administration												
30100 Roads			34,053							5,800		
40200 Environmental Health			8,620									
40400 Mental Health Services Act												
41000 Mental Health					39,953			4,277		2,580		
41100 Public Health					4,210			4,277		88,579		
41200 Health Care												
41700 Child Services												
42200 Alcohol & Drug												
42500 Perinatal												
50100 Social Services Administration					1,043			4,277		29,314	47,534	
50200 Health and Human Services Agency												
53000 Opportunity Center											39,139	
54200 County Indigents												
54300 Housing											82,225	
57000 Veterans' Services												13,331
59000 Community Action Agency											51,178	
59200 HSG Home IPP Admin												

Fiscal Year 15/16 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
59300 PHA Housing Assist Adm												
59600 Housing Rehabilitation												
61100 Library										8,819		
62000 Agriculture Extension Service												
62100 Farm Advisor												
70100 Recreation & Parks												
71000 Veterans' Hall										7,999		
00200 Fall River Mills Airport												
94000 Fleet Management												
95000 Risk Management											90,226	
92500 Information Systems											315,737	
95500 Facilities Management										10,501		
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 Accs PRD Admin												
00341 Rolland Cntry Estates PRD Admin												
00342 Shelly Lane PRD Admin												
00343 Millville Way PRD Admin												
00344 Diamond Ridge PRD Admin												
00345 Mountain Gate Meadows PRD Admin												
00347 Sierra Lighting												
00351 Timber Ridge PRD Admin												
00360 Equestrian Estates PRD Admin												

Fiscal Year 15/16 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
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				11,454		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												
00463 Burney MAD												
00481 Fall River Mills RCD												
00482 W. Shasta RCD												
00490 ACID												
00491 Bella Vista Water												

Fiscal Year 15/16 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
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												
00632 Irish Creek Road PRD Admin												
00633 Sol Semente EFER PRD Admin												
00634 Stillwater Ranches #2 PRD												
00635 Tudor Oaks Acres PRD												
00636 No 3 Skylark Ln EFER PRD												
00835 Detention Fac Inmate Funds Adm												
00843 Prop 10 Children & Fam. 1st												
00851 IHSS Public Authority												
00862 Law Library		141										
00892 RTPA												
00928 SHASCOM												
00952 Courts	1,706	50,816										
03010 Schools												
04000 Miscellaneous - Other												
Total	1,964.00	50,816.00	73,898.00	0.01	61,901.81	1,299.32	0.00	12,831.00	32,854.35	192,370.02	1,609,321.02	166,614.00
Direct Bill												
Less CSD's												
Total Operating												
Balance Check	1,964.00	50,816.00	73,898.00	0.01	61,901.81	1,299.32	0.00	12,831.00	32,854.35	192,370.02	1,609,321.02	166,614.00
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 15/16 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	4,799,879		4,799,879	711	191		125,717	4,799,879	19	
11000 Auditor - Controller	15,347	2,786,354		2,786,354	6,847	664		31,533	2,786,354	1	
11100 TTC	7,543	1,594,847		1,594,847	1,428	380	6,467	18,640	1,594,847		54
11300 Purchasing	1,015	201,554		201,554	62	52		2,183	201,554	9	
12000 County Counsel	5,610	1,749,338		1,749,338	287	287	66	19,876	1,749,338		
13000 Personnel	2,357	1,516,370		1,516,370	411	312	124	17,516	1,516,370		28
10100 Board of Supervisors	11,146	512,903		512,903	163	130		5,492			
10300 Clerk of the Board		290,378		290,378	159	80		3,505			
11200 Assessor	20,625	3,838,025		3,838,025	323	982	12	41,982		18	
14000 Elections		1,466,859		1,466,859	928	445	56	15,715		1	56
15900 Inter Mountain Fair		28,402		28,402	15			334			
16600 Land, Buildings & Improvements		2,908,257		2,908,257	137			60,892		187	
16902 Capital Proj Juvenile Hall		64,999		64,999	3			1,350			
16903 Capital Proj Adult Rehab Center		1,003,043		1,003,043	21			19,008		28	
17200 Surveyor		12,425		12,425	7			232			
17500 CSA Administration		751,930		751,930	141	261	24	8,124		1	
20110 Trial Courts		2,172,052		2,172,052	569			33,926			
20300 Conflict Public Defender		2,099,496		2,099,496	1,025			26,909			
20700 Public Defender		3,520,179		3,520,179	627	737		36,076			
20800 Grand Jury		86,080		86,080	443			968			
22100 County Clerk		361,359		361,359	537	52	49	3,780			
22700 District Attorney	1,808	7,641,470		7,641,470	2,620	1,577	895	83,597		4	28
22800 DCSS		7,202,038		7,202,038	1,332	2,026	299	80,628			
23500 Sheriff	146,739	18,468,514		18,468,514	4,789	3,101	1,420	205,497		44	111
23600 Boating Safety		937,199		937,199	404	178	204	10,228		13	
23700 Sheriff Civil Unit	844	543,889		543,889	158	132	115	5,505			28
24600 Detention Annex	1,556	583,528		583,528	183	155		6,402			
25600 Victim Witness		880,775		880,775	321	267	410	9,811		1	
26000 Jail	12,678	14,295,146		14,295,146	2,546	2,136		161,583			
26100 Burney Substation		2,008,919		2,008,919	279	322		22,980			
26200 Juvenile Rehab Facility	3,997	4,957,586		4,957,586	493	1,118		52,562		1	
26300 Probation		11,479,438		11,479,438	2,782	2,134	93	154,468		2	
28000 Agriculture Commissioner		1,490,556		1,490,556	411	369	49	15,996			56
28200 Building	292	1,843,822		1,843,822	636	414		31,134			
28500 Knighton Rd Beetle Mitigation		185		185	1			1,912			
28600 Planning	292	1,475,477		1,475,477	414	279		21,277			
28700 Coroner	3,754	1,061,808		1,061,808	577	152		12,254		2	
28800 Dispatch		1,270,376		1,270,376	12			13,371		1	
29000 Recorder	8,741	970,205		970,205	625	204	12	11,239			
29200 Public Guardian		920,108		920,108	117			9,591			
29400 Wildlife		(8)		(8)	18			2			
29700 Animal Control	11,009	549,331		549,331	149	104		5,755			
29900 Public Administration		174,566		174,566	262	23		2,405			
30100 Roads		16,891,022		16,891,022	6,123	2,502		201,851		20	
40200 Environmental Health	292	3,326,488		3,326,488	933	454	49	24,590			150
40400 Mental Health Services Act	800	8,959,202		8,959,202	1,555	1,541	431	121,155		3	
41000 Mental Health		22,771,104		22,771,104	2,696	2,230	672	251,482		7	
41100 Public Health	4,938	15,604,609		15,604,609	4,841	3,233	60	187,989		14	12
41200 Health Care		156,135		156,135	55			2,378			
41700 Child Services		1,944,829		1,944,829	713	398		26,934			
42200 Alcohol & Drug		2,954,735		2,954,735	508	327	349	34,296		2	
42500 Perinatal		738,821		738,821	343	231		9,545			
50100 Social Services Administration	470	98,969,497	13,233	98,969,497	7,297	12,002	9,316	1,072,143		30	
50200 Health and Human Services Agency		9,099,249		9,099,249	1,128	2,401	280	99,668			67
53000 Opportunity Center	3,213	6,020,008		6,020,008	1,741	5,877	36	62,139		2	12
54200 County Indigents		1,872,085		1,872,085	1			21,866			
54300 Housing	9,847	775,969		775,969	1,776	188		9,801			
57000 Veterans' Services		383,766		383,766	162	183	192	4,474			
59000 Community Action Agency		434,040		434,040	401	108		5,669			
59200 HSG Home IPP Admin		425,996		425,996	794	19		6,976			

Fiscal Year 15/16 Actual	2.03	3.03	3.04	4.03	5.03	5.04	5.05	5.06	5.07	5.08	5.09
59300 PHA Housing Assist Adm											
59600 Housing Rehabilitation		16,710		16,710	4	26		415			
61100 Library		1,318,442		1,318,442	24			13,780			
62000 Agriculture Extension Service	717	171,686		171,686	151	58		2,096			
62100 Farm Advisor		48,336		48,336	25	26		532			
70100 Recreation & Parks		29,248		29,248	16			520			
71000 Veterans' Hall		111,505		111,505	78			1,126			
00200 Fall River Mills Airport		329,435		329,435	125			3,380			
94000 Fleet Management		2,267,151		2,267,151	2,323	156		32,805		55	
95000 Risk Management	9,333	9,588,308		9,588,308	874	236		124,372		7	
92500 Information Systems	25,042	6,243,564		6,243,564	986	1,173	56	69,627		15	
95500 Facilities Management		3,937,108		3,937,108	3,870	926		42,275		4	
00207 Solid Waste		3,005,305		3,005,305	268	75		181,007		2	
00210 Shasta County Transit		447,840		447,840	58			4,807			
00300 Amber Lane PRD		231		231	6			80			
00301 Burney Meadows Storm Drain		19		19	3			5			
00302 Amber Ridge PRD		407		407	5			74			
00303 Marianas PRD		354		354	4			124			
00304 Coloma PRD		2,168		2,168	5			22			
00305 Vedder Road PRD		55		55	2			1			
00306 River Hill Estates PRD		48		48	4			400			
00307 Craig Lane PRD		(149)		(149)	4			149			
00308 E. Stillwater Way PRD		975		975	5			117			
00309 Fullerton Way PRD		201		201	5			49			
00310 Deer Flat Road		51		51	2			1			
00311 Skyway PRD		210		210	4			62			
00312 Mule Mt. PRD		1,402		1,402	7			69			
00313 Fore Way PRD		10,832		10,832	7			114			
00314 Blacks PRD		245		245	4			92			
00315 Logan PRD		1,191		1,191	4			202			
00316 Valparaiso PRD		1,153		1,153	4			103			
00317 Lakehead Lighting		1,013		1,013	29			12			
00318 Lark Court PRD		245		245	4			81			
00319 Manor Crest PRD		371		371	5			114			
00320 Santa Barbara Estates PRD		282		282	4			452			
00321 Victoria Highlands Estates PRD		1,213		1,213	4			12			
00322 Country Fields Estates PRD		1,504		1,504	7			85			
00324 China Gulch PRD		1,171		1,171	4			112			
00325 Manton Heights PRD		706		706	5			530			
00326 Manzanillo Orchard PRD		984		984	4			12			
00327 Lavern Lane PRD		2,262		2,262	6			23			
00328 Canto Del Lupine PRD Admin		(121)		(121)	4			439			
00329 Crowley Crk Ranchettes PRD Adm		1,044		1,044	5			202			
00330 Jordan Manor PRD Admin		20,096		20,096	7			244			
00331 Ritts Mill Road Admin		89		89	5			45			
00332 Rother Lighting		5,171		5,171	32			311			
00333 Robledo Road PRD Admin		644		644	5			293			
00334 Santa Barbara #2 PRD Admin		270		270	4			402			
00335 N Chaparral Dr PRD Admin		256		256	5			256			
00337 Woggon Lane PRD Admin		260		260	5			302			
00338 Aiden Park PRD Admin		204		204	4			202			
00339 L&R Estates PRD Admin		15,456		15,456	5			557			
00340 Squaw Carpet Fire Accs PRD Admin		878		878	4			41			
00341 Rolland Cntry Estates PRD Admin		219		219	4			252			
00342 Shelly Lane PRD Admin		1,274		1,274	5			54			
00343 Millville Way PRD Admin		12,772		12,772	7			161			
00344 Diamond Ridge PRD Admin		193		193	4			152			
00345 Mountain Gate Meadows PRD Admin		204		204	4			202			
00347 Sierra Lighting		1,748		1,748	31			67			
00351 Timber Ridge PRD Admin		191		191	4			202			
00360 Equestrian Estates PRD Admin		171		171	5			97			

Fiscal Year 15/16 Actual	2.03	3.03	3.04	4.03	5.03	5.04	5.05	5.06	5.07	5.08	5.09
00361 Tract 1323 PRD		587		587	19			34			
00364 Sonora PRD		7,026		7,026	8			409			
00366 Ponder PRD		307		307	5			9			
00367 Shasta Meadows PRD		1,473		1,473	4			40			
00368 Old Stagecoach PRD		(91)		(91)	4			59			
00369 Inter Mountain PRD		28,672		28,672	7			295			
00370 Alpine PRD		917		917	5			18			
00371 Water Agency		281,888		281,888	126			2,130			
00372 Dusty PRD		1,439		1,439	5			57			
00373 AQMD		1,960,484		1,960,484	373	156		22,665		4	
00374 Castella Water		112,128		112,128	171			1,122			
00375 Sugarloaf Water		47,531		47,531	127			513			
00376 Buckshot Ln Em Fire PRD Admin		18		18	3						
00377 Jones Valley Water		561,893		561,893	378			8,445			
00378 Palo Cedro Sewer		343,264		343,264	291			4,603			
00380 Amesbury Village PRD Admin		21		21	3			51			
00381 Palo Cedro Oaks PRD Admin		268		268	4			455			
00382 Shasta Lake Ranchos R/M		4,366		4,366	9			227			
00383 Holiday Acres R/M		1,538		1,538	5			116			
00384 Alpine Meadows Sewer		51,084		51,084	124			565			
00385 Belmont Storm Drain		103		103	4			151			
00386 Street Lighting Admin.		93,945		93,945	40			1,163			
00387 Cottonwood Sewer		1,100,746		1,100,746	611			17,378		8	
00391 Fire Protection Admin.		6,322,074		6,322,074	2,473			73,580		33	
00393 Burney Storm Drain		399		399	16			304			
00394 Keswick Admin.		1,212,334		1,212,334	244			13,462		34	
00395 French Gulch Water		228,495		228,495	167			2,332			
00396 Cragview Water		107,438		107,438	181			1,156			
00397 Los Palos Dr Em Fire PRD Admin		206		206	4			82			
00398 Foxwood Estates PRD Admin		342		342	4			404			
00399 Rocky Ledge estates PRD Admin		535		535	5			155			
00401 Anderson Cemetery					370			1,887			
00402 Burney Cemetery					273			1,107			
00403 Cottonwood Cemetery					465			1,038			
00404 Fall River Mills Cemetery					139			129			
00405 Halcumb Cemetery					238			637			
00406 Manton Cemetery					41						
00407 Millville Cemetery					308			1,113			
00408 Pine Grove Cemetery					459			3,412			
00422 Centerville CSD					104						
00423 Clear Creek CSD					83						
00424 Fall River Mills CSD					78						
00428 Shasta CSD					78						
00429 Mountain Gate CSD					37						
00441 Anderson FPD					814			30,753			
00442 Buckeye FPD					45			1,099			
00443 Burney FPD					735			7,492			
00444 Castella FPD					442			1,639			
00445 Shasta Lake FPD					858			11,673			
00446 Cottonwood FPD					715			5,880			
00447 Fall River Mills FPD					434			755			
00449 Happy Valley FPD					818			8,942			
00450 McArthur FPD					238			644			
00452 Millville FPD					414			1,064			
00461 Pine Grove MAD					381			1,329			
00462 Shasta MAD					91						
00463 Burney MAD					368			1,588			
00481 Fall River Mills RCD					98						
00482 W. Shasta RCD					6						
00490 ACID					86						
00491 Bella Vista Water					109						



Fiscal Year 15/16 Actual	2.03	3.03	3.04	4.03	5.03	5.04	5.05	5.06	5.07	5.08	5.09
00492 Burney Water					13						
00497 Mayers Memorial Hospital					141						
00600 Cottonwood Crk Meadows PRD		172		172	4			102			
00601 CSA #3 Castella Loan Admin		10,819		10,819	9			122			
00602 Aegean Way PRD		182		182	4			102			
00603 Village Green PRD		196		196	4			142			
00604 Butterfield PRD		409		409	5			114			
00605 Honeybee Acres PRD		170		170	4			102			
00606 Silver Saddle PRD		21,369		21,369	7			217			
00607 Wisteria Estates PRD		253		253	5			503			
00608 Santa Barbara PRD		337		337	4			302			
00609 Stillwater Ranch PRD		185		185	4			152			
00610 Sterling Ranch PRD		2,311		2,311	4			202			
00611 Mt. Lassen Woods PRD		334		334	4			103			
00612 Waterleaf Estates PRD		3,377		3,377	4			153			
00613 Jennifer Dr EFER PRD		260		260	4			43			
00614 White Oak Manor PRD		167		167	4			102			
00615 Terri Lee Terrace EFER PRD		197		197	4			32			
00616 Westview Rd EFER PRD		371		371	4			39			
00617 Sleeping Bull Estates PRD		319		319	4			105			
00618 Garth Dr EFER PRD		180		180	4			32			
00619 Clover Road PRD		308		308	4			83			
00620 Nunes Ranch PRD		284		284	4			54			
00621 No. 2 Squaw Carpet PRD		218		218	4			12			
00622 No. 2 Crowley Crk Rnchts PRD		222		222	4			12			
00623 No. 2 Los Palos Dr EFER PRD		229		229	4			32			
00624 Scenic Oak PRD		210		210	4			42			
00625 No. 2 Butterfield Ln EFER PRD					4						
00626 No. 1 Skylark Lane EFER PRD		181		181	3			11			
00627 Lake Drive PRD Admin		1,918		1,918	4			21			
00628 No. 2 Skylark Lane EFER PRD		181		181	3			11			
00629 CSA #6 JV S/A Elk Trail WSAD		120,211		120,211	14			1,215			
00630 CSA #23 CV S/A Cragview WSAD		14,620		14,620	9			147			
00631 Laurel Glen Estates PRD Admin		213		213	3			23			
00632 Irish Creek Road PRD Admin					2						
00633 Sol Semente EFER PRD Admin											
00634 Stillwater Ranches #2 PRD											
00635 Tudor Oaks Acres PRD											
00636 No 3 Skylark Ln EFER PRD											
00835 Detention Fac Inmate Funds Adm		143,824		143,824	3						
00843 Prop 10 Children & Fam. 1st					6						
00851 IHSS Public Authority		462,638		462,638	193	92	178	4,585		1	
00862 Law Library					177						
00892 RTPA					84						
00928 SHASCOM					907			47,713			
00952 Courts					1,165						
03010 Schools					2,873	628					
04000 Miscellaneous - Other											
Total	313,946.18	342,710,309.49	13,233.00	342,710,309.49	94,580	54,510	21,914.81	4,310,022.00	12,648,342.14	573.00	602.13
Direct Bill											
Less CSD's				(12,648,342)	(9,745)	(1,886)	(6,656.01)	(215,465)	(12,648,342)	(29)	(82)
Total Operating				330,061,967	84,835	52,624	15,258.80	4,094,557		544	520
Balance Check	313,946.18	342,710,309.49	13,233.00	342,710,309.49	94,580	54,510	21,914.81	4,310,022.00	12,648,342.14	573.00	602
Average Cost per Unit	0.8859	0.0002	1.0000	0.0037	19	16	1.77	0.0209	0.0016	35.9696	6

Fiscal Year 15/16 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		134.00	134.00	16.00	269.25					8.00	2,760.35	14,624.629
11000 Auditor - Controller	91.25	1599.00	1599.00	13.00	38.00					24.00	2,954.40	8,568.570
11100 TTC		383.00	383.00	12.00	82.50					14.00	3,208.41	4,950.239
11300 Purchasing		19.00	19.00		50.25					2.00		648.714
12000 County Counsel		141.00	141.00	2.00						11.00	435.25	5,360.465
13000 Personnel		205.00	205.00	3.00	302.50					13.00	2,926.28	4,661.596
10100 Board of Supervisors		76.00	76.00		104.25					5.00		1,069.718
10300 Clerk of the Board		77.00	77.00	3.00	112.50					3.00	182.46	631.456
11200 Assessor		155.00	155.00	11.00	7.75					42.00	1,106.87	7,982.101
14000 Elections		458.00	458.00	8.00	130.00					9.00	941.04	2,952.923
15900 Inter Mountain Fair												57.153
16600 Land, Buildings & Improvements		51.00	51.00	10.00								5,877.841
16902 Capital Proj Juvenile Hall												131.351
16903 Capital Proj Adult Rehab Center		8.00	8.00									2,025.158
17200 Surveyor												25.089
17500 CSA Administration		63.00	63.00	10.00						6.00	349.00	1,512.903
20110 Trial Courts		50.00	50.00									4,378.770
20300 Conflict Public Defender		559.00	559.00									4,228.044
20700 Public Defender		305.00	305.00	11.00	17.50					28.00	1,087.49	7,099.400
20800 Grand Jury		246.00	246.00	3.00	152.75							174.219
22100 County Clerk		107.00	107.00	3.00	3.50					2.00		727.358
22700 District Attorney	227.54	1080.00	1080.00	41.00	345.25					62.00	4,595.41	15,534.183
22800 DCSS	247.18	680.00	680.00	14.00	77.00					88.00	4,821.84	14,494.969
23500 Sheriff	215.94	2158.00	2158.00	89.00	656.25					109.50	16,983.80	37,357.882
23600 Boating Safety		199.00	199.00	38.00						3.00	12.27	1,885.877
23700 Sheriff Civil Unit		64.00	64.00	2.00						5.00		1,094.811
24600 Detention Annex		87.00	87.00							6.00		1,175.531
25600 Victim Witness		114.00	114.00	4.00						11.00	485.00	1,773.089
26000 Jail	1622.69	1361.00	1361.00	25.50	264.00					90.00	6,014.95	28,779.974
26100 Burney Substation		131.00	131.00							15.00		4,041.697
26200 Juvenile Rehab Facility		247.00	247.00	60.50	19.00					36.00		9,973.953
26300 Probation		1290.00	1290.00	71.00	172.75					85.00	32,667.65	23,182.779
28000 Agriculture Commissioner		173.00	173.00	4.00	61.25					13.00	686.00	2,999.103
28200 Building		228.00	228.00	3.00	502.25					17.00	1,570.13	3,731.279
28500 Knighton Rd Beetle Mitigation												2,283
28600 Planning		163.00	163.00		184.00					12.00	16.95	2,984.914
28700 Coroner		285.00	285.00	5.00	24.25					7.00	318.50	2,145.266
28800 Dispatch		2.00	2.00									2,554.139
29000 Recorder		98.00	98.00	2.00	16.00					9.00	486.00	2,050.057
29200 Public Guardian		21.00	21.00	1.00	720.50							1,850.687
29400 Wildlife												4
29700 Animal Control		64.00	64.00		116.50					5.00		1,115.928
29900 Public Administration		97.00	97.00		43.25					2.00	370.00	352.431
30100 Roads		3366.00	3366.00	57.00	483.25					85.00	4,773.96	34,044.523
40200 Environmental Health		289.00	289.00	14.00	25.50					16.00	1,988.48	6,690.687
40400 Mental Health Services Act		781.00	781.00	59.00						38.00	12,526.90	18,058.076
41000 Mental Health		1305.00	1305.00	46.00	300.50					91.50	6,538.82	45,855.692
41100 Public Health	1729.33	2122.00	2122.00	198.00	69.00					134.00	15,236.85	31,528.981
41200 Health Care		28.00	28.00	1.00								314.759
41700 Child Services		381.00	381.00	3.00						16.00		3,918.485
42200 Alcohol & Drug		260.00	260.00	5.00	0.75					19.00	838.00	5,946.336
42500 Perinatal		174.00	174.00	1.00						11.00	1,652.21	1,489.773
50100 Social Services Administration	2367.49	28544.00	28544.00	261.00	67.75				1.00	527.00	39,949.88	199,235.915
50200 Health and Human Services Agency		597.00	597.00	63.00	2257.25					98.00	10,553.04	18,316.206
53000 Opportunity Center		3565.00	3565.00	35.00	28.25					47.00	4,279.99	12,163.697
54200 County Indigents												3,766.037
54300 Housing		975.00	975.00	7.00	44.25					9.00	1,145.79	1,658.932
57000 Veterans' Services		88.00	88.00	1.00	164.00					5.00	943.00	787.164
59000 Community Action Agency		96.00	96.00	12.00						3.00	1,415.00	927.057
59200 HSG Home IPP Admin		443.00	443.00									860.667

Fiscal Year 15/16 Actual	6.03	6.04	6.05	7.03	8.03	8.04	8.05	8.06	8.07	9.03	9.04	
59300 PHA Housing Assist Adm												
59600 Housing Rehabilitation										1.00		33,865
61100 Library		7.00	7.00	1.00								2,659,522
62000 Agriculture Extension Service		74.00	74.00							2.00	576.42	347,120
62100 Farm Advisor		12.00	12.00	1.00						0.50		97,281
70100 Recreation & Parks		7.00	7.00									59,047
71000 Veterans' Hall		37.00	37.00									232,286
00200 Fall River Mills Airport			33.00	1.00								662,442
94000 Fleet Management			1263.00	45.00						5.00		4,572,218
95000 Risk Management	713.71	395.00	395.00	5.00	32.00					9.00	338.62	19,403,552
92500 Information Systems		354.00	354.00	154.00	63.00					45.00	8,987.22	12,909,721
95500 Facilities Management		2233.00	2233.00	67.00						35.00	1,626.01	7,937,986
00207 Solid Waste		129.00	129.00	9.00						3.00		6,192,232
00210 Shasta County Transit		26.00	26.00	1.00								900,597
00300 Amber Lane PRD												548
00301 Burney Meadows Storm Drain												45
00302 Amber Ridge PRD												893
00303 Marianas PRD												837
00304 Coloma PRD												4,363
00305 Vedder Road PRD												112
00306 River Hill Estates PRD												501
00307 Craig Lane PRD												(145)
00308 E. Stillwater Way PRD												2,072
00309 Fullerton Way PRD												457
00310 Deer Flat Road												104
00311 Skyway PRD												486
00312 Mule Mt. PRD		2.00	2.00	1.00								2,885
00313 Fore Way PRD		2.00	2.00	1.00								21,789
00314 Blacks PRD												587
00315 Logan PRD												2,589
00316 Valparaiso PRD												2,413
00317 Lakehead Lighting		7.00	7.00									2,081
00318 Lark Court PRD												574
00319 Manor Crest PRD												861
00320 Santa Barbara Estates PRD												1,020
00321 Victoria Highlands Estates PRD												2,443
00322 Country Fields Estates PRD												3,101
00324 China Gulch PRD												2,458
00325 Manton Heights PRD												1,947
00326 Manzanillo Orchard PRD												1,984
00327 Lavern Lane PRD												4,553
00328 Canto Del Lupine PRD Admin												201
00329 Crowley Crk Ranchettes PRD Adm												2,294
00330 Jordan Manor PRD Admin		2.00	2.00	1.00								40,447
00331 Ritts Mill Road Admin												228
00332 Rother Lighting		7.00	7.00									10,698
00333 Robledo Road PRD Admin												1,586
00334 Santa Barbara #2 PRD Admin												946
00335 N Chaparral Dr PRD Admin												773
00337 Woggon Lane PRD Admin												826
00338 Aiden Park PRD Admin												614
00339 L&R Estates PRD Admin												31,475
00340 Squaw Carpet Fire Accs PRD Admin												1,800
00341 Rolland Cntry Estates PRD Admin												693
00342 Shelly Lane PRD Admin												2,606
00343 Millville Way PRD Admin		2.00	2.00	1.00								25,716
00344 Diamond Ridge PRD Admin												542
00345 Mountain Gate Meadows PRD Admin												614
00347 Sierra Lighting		7.00	7.00									3,608
00351 Timber Ridge PRD Admin												589
00360 Equestrian Estates PRD Admin												444

Fiscal Year 15/16 Actual	6.03	6.04	6.05	7.03	8.03	8.04	8.05	8.06	8.07	9.03	9.04	
00361 Tract 1323 PRD												1,227
00364 Sonora PRD		2.00	2.00	1.00								14,474
00366 Ponder PRD												628
00367 Shasta Meadows PRD												2,990
00368 Old Stagecoach PRD												(118)
00369 Inter Mountain PRD		1.00	1.00									57,648
00370 Alpine PRD												1,857
00371 Water Agency		36.00	36.00	1.00		8.25						566,114
00372 Dusty PRD												2,940
00373 AQMD		138.00	138.00	8.00		20.50				7.00		3,956,026
00374 Castella Water		59.00	59.00									225,668
00375 Sugarloaf Water		36.00	36.00									95,773
00376 Buckshot Ln Em Fire PRD Admin												39
00377 Jones Valley Water		104.00	104.00									1,132,816
00378 Palo Cedro Sewer		106.00	106.00									691,633
00380 Amesbury Village PRD Admin												96
00381 Palo Cedro Oaks PRD Admin												996
00382 Shasta Lake Ranchos R/M		1.00	1.00									8,970
00383 Holiday Acres R/M												3,197
00384 Alpine Meadows Sewer		32.00	32.00	2.00								102,923
00385 Belmont Storm Drain												361
00386 Street Lighting Admin.		7.00	7.00									189,107
00387 Cottonwood Sewer		270.00	270.00	4.00								2,220,033
00391 Fire Protection Admin.		1261.00	1261.00	260.00		34.25				2.00	5.00	12,723,057
00393 Burney Storm Drain		7.00	7.00									1,131
00394 Keswick Admin.		75.00	75.00									2,438,559
00395 French Gulch Water		47.00	47.00	1.00								459,585
00396 Cragview Water		58.00	58.00									216,329
00397 Los Palos Dr Em Fire PRD Admin												498
00398 Foxwood Estates PRD Admin												1,092
00399 Rocky Ledge estates PRD Admin												1,230
00401 Anderson Cemetery		182.00	182.00									2,621
00402 Burney Cemetery		127.00	127.00									1,634
00403 Cottonwood Cemetery		238.00	238.00									1,979
00404 Fall River Mills Cemetery		63.00	63.00									394
00405 Halcumb Cemetery		112.00	112.00									1,099
00406 Manton Cemetery		11.00	11.00									63
00407 Millville Cemetery		144.00	144.00									1,709
00408 Pine Grove Cemetery		237.00	237.00									4,345
00422 Centerville CSD		39.00	39.00									182
00423 Clear Creek CSD		35.00	35.00									153
00424 Fall River Mills CSD		33.00	33.00									144
00428 Shasta CSD		33.00	33.00									144
00429 Mountain Gate CSD		6.00	6.00									49
00441 Anderson FPD		427.00	427.00									32,421
00442 Buckeye FPD		12.00	12.00									1,168
00443 Burney FPD		371.00	371.00									8,969
00444 Castella FPD		231.00	231.00									2,543
00445 Shasta Lake FPD		461.00	461.00									13,453
00446 Cottonwood FPD		378.00	378.00									7,351
00447 Fall River Mills FPD		229.00	229.00									1,647
00449 Happy Valley FPD		439.00	439.00									10,638
00450 McArthur FPD		118.00	118.00									1,118
00452 Millville FPD		217.00	217.00									1,912
00461 Pine Grove MAD		197.00	197.00									2,104
00462 Shasta MAD		25.00	25.00									141
00463 Burney MAD		190.00	190.00									2,336
00481 Fall River Mills RCD		37.00	37.00									172
00482 W. Shasta RCD		2.00	2.00									10
00490 ACID		36.00	36.00									158
00491 Bella Vista Water		45.00	45.00									199

Fiscal Year 15/16 Actual	6.03	6.04	6.05	7.03	8.03	8.04	8.05	8.06	8.07	9.03	9.04	
00492 Burney Water												13
00497 Mayers Memorial Hospital			51.00	51.00								243
00600 Cottonwood Crk Meadows PRD												449
00601 CSA #3 Castella Loan Admin	261.06											22,030
00602 Aegean Way PRD												469
00603 Village Green PRD												537
00604 Butterfield PRD												938
00605 Honeybee Acres PRD												446
00606 Silver Saddle PRD		2.00	2.00	1.00								42,967
00607 Wisteria Estates PRD												1,014
00608 Santa Barbara PRD												981
00609 Stillwater Ranch PRD												526
00610 Sterling Ranch PRD												4,829
00611 Mt. Lassen Woods PRD												774
00612 Waterleaf Estates PRD												6,912
00613 Jennifer Dr EFER PRD												566
00614 White Oak Manor PRD												440
00615 Terri Lee Terrace EFER PRD												429
00616 Westview Rd EFER PRD												785
00617 Sleeping Bull Estates PRD												747
00618 Garth Dr EFER PRD												396
00619 Clover Road PRD												704
00620 Nunes Ranch PRD												626
00621 No. 2 Squaw Carpet PRD												452
00622 No. 2 Crowley Crk Rnchts PRD												461
00623 No. 2 Los Palos Dr EFER PRD												494
00624 Scenic Oak PRD												466
00625 No. 2 Butterfield Ln EFER PRD												4
00626 No. 1 Skylark Lane EFER PRD												375
00627 Lake Drive PRD Admin												3,861
00628 No. 2 Skylark Lane EFER PRD												375
00629 CSA #6 JV S/A Elk Trail WSAD		4.00	4.00									241,659
00630 CSA #23 CV S/A Cragview WSAD		2.00	2.00									29,400
00631 Laurel Glen Estates PRD Admin												451
00632 Irish Creek Road PRD Admin												2
00633 Sol Semente EFER PRD Admin												
00634 Stillwater Ranches #2 PRD												
00635 Tudor Oaks Acres PRD												
00636 No 3 Skylark Ln EFER PRD												
00835 Detention Fac Inmate Funds Adm				6.00								287,657
00843 Prop 10 Children & Fam. 1st												6
00851 IHSS Public Authority		78.00	78.00	3.00	24.00					4.00	5.19	930,518
00862 Law Library		86.00	86.00									490
00892 RTPA		38.00	38.00									160
00928 SHASCOM		478.00	478.00									49,576
00952 Courts	54173.61	326.00	326.00									108,512
03010 Schools	983.75	93181.00	93181.00									190,847
04000 Miscellaneous - Other							0.01	0.01	0.01			0
<b>Total</b>	<b>62633.55</b>	<b>161952.00</b>	<b>161952.00</b>	<b>1803.00</b>	<b>8095.50</b>	<b>0.01</b>	<b>0.01</b>	<b>0.01</b>	<b>1.00</b>	<b>1955.50</b>	<b>198360.43</b>	<b>705,678,965</b>
Direct Bill												
Less CSD's	(91)	(2,481)	(2,481)	(46)	(743)					(72)	(12,285)	(25,548,745)
Total Operating	62,542	159,471	159,471	1,757	7,353	0	0	0	1	1884	186,076	334,888,861
Balance Check	62,633.55	161,952	161,952.00	1,803.00	8,095.50	0	0.01	0.01	1.00	1956	198,360.43	705,678,965
Average Cost per Unit	1.000		0.0330	141.6234	171.3340	0	0.0021	0.0021	448609.2490	781	0.7986	449,798

Fiscal Year 15/16 Actual	6.03	8.03	8.07	9.03	9.04	Total
10200 CAO					(2,760.35)	(2,760.35)
11000 Auditor - Controller	(91.25)				(2,954.40)	(3,045.65)
11100 TTC					(3,208.41)	(3,208.41)
12000 County Counsel					(435.25)	(435.25)
13000 Personnel					(2,926.28)	(2,926.28)
10300 Clerk of the Board					(182.46)	(182.46)
11200 Assessor					(1,106.87)	(1,106.87)
14000 Elections					(941.04)	(941.04)
17500 CSA Administration					(349.00)	(349.00)
20700 Public Defender					(1,087.49)	(1,087.49)
22700 District Attorney	(227.54)				(4,595.41)	(4,822.95)
22800 DCSS	(247.18)				(4,821.84)	(5,069.02)
23500 Sheriff	(215.94)				(16,983.80)	(17,199.74)
23600 Boating Safety					(12.27)	(12.27)
25600 Victim Witness					(485.00)	(485.00)
26000 Jail	(1,622.69)				(6,014.95)	(7,637.64)
26300 Probation					(32,667.65)	(32,667.65)
28000 Agriculture Commissioner					(686.00)	(686.00)
28200 Building					(1,570.13)	(1,570.13)
28600 Planning					(16.95)	(16.95)
28700 Coroner					(318.50)	(318.50)
29000 Recorder					(486.00)	(486.00)
29200 Public Guardian		(1,360.00)				(1,360.00)
29900 Public Administration		(12,359.52)			(370.00)	(12,729.52)
30100 Roads					(4,773.96)	(4,773.96)
40200 Environmental Health					(1,988.48)	(1,988.48)
40400 Mental Health Services Act				(6,155.00)	(12,526.90)	(18,681.90)
41000 Mental Health				(14,820.00)	(6,538.82)	(21,358.82)
41100 Public Health	(1,729.33)			(21,703.00)	(15,236.85)	(38,669.18)
41700 Child Services				(2,591.00)		(2,591.00)
42200 Alcohol & Drug				(3,077.00)	(838.00)	(3,915.00)
42500 Perinatal				(1,782.00)	(1,652.21)	(3,434.21)
50100 Social Services Administration	(2,367.49)		(439,981.00)	(85,356.00)	(39,949.88)	(567,654.37)
50200 Health and Human Services Agency				(15,873.00)	(10,553.04)	(26,426.04)
53000 Opportunity Center				(7,612.00)	(4,279.99)	(11,891.99)
54300 Housing					(1,145.79)	(1,145.79)
57000 Veterans' Services					(943.00)	(943.00)
59000 Community Action Agency					(1,415.00)	(1,415.00)
62000 Agriculture Extension Service					(576.42)	(576.42)
95000 Risk Management	(713.71)				(338.62)	(1,052.33)
92500 Information Systems					(8,987.22)	(8,987.22)
95500 Facilities Management					(1,626.01)	(1,626.01)
00391 Fire Protection Admin.					(5.00)	(5.00)
00601 CSA #3 Castella Loan Admin	(261.06)				-	(261.06)
00851 IHSS Public Authority					(5.19)	(5.19)
00952 Courts	(54,173.61)				-	(54,173.61)
03010 Schools	(983.75)				-	(983.75)
					-	-
Total	(62,633.55)	(13,719.52)	(439,981.00)	(158,969.00)	(198,360.43)	(873,663.50)
Direct Bill	62,634	13,720	439,981	158,970.00	198,360.00	873,664.07