

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

ACTUAL COST FOR FISCAL YEAR 2013/2014



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 2013/2014 and billings for fiscal year 2015/2016, are allowable in accordance with the requirements of OMB Circular A-87, "Cost Principles for State, Local, and Indian Tribal Governments," and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.
- (2) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the awards to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

I declare that the foregoing is true and correct.

Signature: _____

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 29, 2014

Fiscal Year 13/14 Actual

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County of Shasta
Countywide Cost Allocation Plan
EXHIBIT A

Fiscal Year 13/14 Actual	Building Use	Equipment Use	County Audit	County Admin Office 10200	Auditor-Controllor 11000	Treasurer-Tax Collector 11100	Purchasing 11300	County Counsel 12000	Personnel 13000	Total Actual Costs FY 2013-14 (To Be Used As 2015-2016 Estimate)	Roll Forward	Add'l Adj For FY 2015-16 Estimates	Total Claimable Costs FY 2015-16
											FY 2013-14 (13-14 Actual Cost Minus 13-14 Est Paid)		
10100 Board of Supervisors	28,287	5,024	96	1,851	5,271	2		7,633	2,448	50,613	(28,430)		22,182.97
10300 Clerk of the Board	49,230		65	1,261	4,949	2	172	15,649	1,469	72,797	(20,447)		52,349.24
11200 Assessor	254,747	22,825	714	13,810	20,594	5	622	10,729	20,819	344,865	(154,311)		190,554.20
14000 Elections			227	4,394	22,616	10	515	23,164	5,607	56,535	(456)		56,078.97
15900 Inter Mountain Fair			120	2,329	9,026	5	1,030	2,487	490	15,487	(2,273)		13,214.13
16600 Land, Buildings & Improvements			104	2,020	2,920	0	429	924		6,398	851	(851)	6,397.86
16902 Capital Proj Juvenile Hall			550	10,640	5,649	2	15,279	32,881		64,999	63,044	(63,044)	64,999.04
16903 Capital Proj Adult Rehab Center			13	257	277	0	86	185		818	818	(818)	817.77
17200 Surveyor			2	46	105					153	46		199.75
17500 CSA Administration			133	2,565	5,640	2		648	3,311	12,298	(2,406)		9,891.43
20110 Trial Courts	2,315		338	6,542	11,964	1				21,161	7,764		28,924.73
20300 Conflicict Public Defender			331	6,401	28,708	19	86	185		35,730	9,682		45,411.80
20700 Public Defender	3,238		582	11,256	18,705	7	172	3,285	14,942	52,186	(13,624)		38,561.92
20800 Grand Jury			19	368	9,658	7	172	11,391		21,615	(6,938)		14,676.64
22100 County Clerk			57	1,095	10,180	2	172	4,464	979	16,949	2,292		19,240.69
22700 District Attorney	105,859	1,170	1,242	24,032	66,402	25	2,146	29,644	30,081	260,602	(44,503)		216,098.82
22800 DCSS			3,585	23,866	50,370	17	3,004	18,936	45,558	145,336	(39,288)		106,047.06
23500 Sheriff	23,448	94,482	3,036	58,751	134,504	60	13,390	114,775	63,699	506,145	(39,525)		466,619.33
23600 Boating Safety			126	2,436	10,902	6	858	2,387	2,671	19,386	(1,005)		18,380.50
23700 Sheriff Civil Unit	1,571		83	1,615	5,048	2		648	2,938	11,905	(5,322)		6,583.10
24600 Detention Annex		622	103	1,994	6,027	3	944	2,788	3,428	15,908	15,607		31,515.38
25600 Victim Witness			133	2,568	7,150	2		1,188	5,386	16,426	(5,807)		10,619.57
26000 Jail		14,330	2,328	45,053	91,340	43	2,403	38,789	47,027	241,313	9,966		251,279.21
26100 Burney Substation	2,220		283	5,479	7,655	3	86	1,697	6,855	24,277	(7,830)		16,447.34
26200 Juvenile Hall	97,368	4,707	758	14,670	23,839	9	172	3,933	16,158	161,613	53,733		215,345.83
26300 Probation	12,109	4,318	1,906	36,890	88,018	40	3,262	21,430	53,721	221,693	21,689		243,381.88
28000 Agriculture Commissioner			242	4,678	12,549	4	343	11,051	6,645	35,511	6,815		42,326.91
28200 Building	8,934	2,337	211	4,081	15,431	5	343	105,736	7,797	144,875	67,903		212,777.80
28500 Knighton Rd Beetle Mitigation			2	36	135	0				174	12		185.44
28600 Planning	11,580	244	190	3,685	11,771	4		64,463	5,579	97,517	(3,656)		93,861.17
28700 Coroner	3,986	1,342	187	3,614	16,317	9	86	941	3,428	29,909	(4,095)		25,814.34
28800 Dispatch			185	3,589	629	0				4,403	2,374		6,776.70
29000 Recorder	93,284	13,349	203	3,929	17,870	2	1,030	4,392	4,407	138,466	(51,229)		87,236.35
29200 Public Guardian			110	2,137	2,571	1	86	122,841		127,747	38,009		165,755.45
29400 Wildlife			1	17	564	0				582	(590)		(8.10)
29700 Animal Control	1,113	10,465	105	2,025	4,386	2		25,206	3,428	46,729	(7,168)		39,560.69
29900 Public Administration			18	350	4,108	2		639		5,117	10,588		15,705.79
30100 Roads	54,194		6,824	76,424	168,716	94	8,197	68,387	46,356	429,192	(6,088)		423,104.27
40200 Environmental Health	8,944	248	301	5,830	22,535	7	3,605	34,224	8,011	83,704	28,645		112,349.57
40400 Mental Health Services Act			1,285	24,876	47,646	18	4,120	12,646	17,154	107,746	(38,592)		69,153.99
41000 Mental Health	46,810	358	3,762	72,803	89,432	30	1,631	50,635	45,822	311,282	24,101		335,383.08
41100 Public Health	102,228		2,594	50,202	158,172	60	21,802	61,380	67,566	464,004	(61,005)		402,998.53
41200 Health Care			77	1,498	2,864	1				4,440	3,427		7,866.87

County of Shasta
Countywide Cost Allocation Plan
EXHIBIT A

Fiscal Year 13/14 Actual	Building Use	Equipment Use	County Audit	County Admin Office 10200	Auditor-Controllor 11000	Treasurer-Tax Collector 11100	Purchasing 11300	County Counsel 12000	Personnel 13000	Total Actual Costs FY 2013-14 (To Be Used As 2015-2016 Estimate)	Roll Forward	Add'l Adj For FY 2015-16 Estimates	Total Claimable Costs FY 2015-16
											FY 2013-14 (13-14 Actual Cost Minus 13-14 Est Paid)		
41700 Child Services			329	6,359	21,781	11	1,373	4,575	7,345	41,774	3,763		45,536.48
42200 Alcohol & Drug			457	8,842	13,099	5	343	2,683	8,814	34,243	(10,484)		23,758.77
42400 Substance Abuse Crime Prevention					10					10	(38)		(28.96)
42500 Perinatal			109	2,102	8,519	4	429	2,004	4,896	18,063	(5,628)		12,434.97
50100 Social Services Administration	33,716		27,560	310,816	294,554	814	13,154	102,760	236,949	1,020,324	98,216		1,118,540.21
50200 Health & Human Services Agency			1,394	26,979	44,752	13	2,661	68,863	63,495	208,157	(6,266)		201,891.03
53000 Opportunity Center	41,435	1,270	969	18,746	96,866	96	1,824	8,893	22,656	192,753	(24,078)		168,675.51
54000 County Indigents			252	4,879	1,650	0				6,781	5,681		12,462.43
54300 Housing	87,048	9,847	144	2,778	37,313	24	279	1,594	3,917	142,944	(29,857)		113,086.56
57000 Veterans' Services	9,207		77	1,487	6,491	2	172	1,300	2,768	21,502	1,760		23,262.38
59000 Community Action Agency	54,180		86	1,660	6,617	2	601	1,617	1,469	66,232	(51,666)		14,565.64
59200 HSG Home IPP Admin			1	17	143					161	(3,204)		(3,043.82)
59600 Housing Rehabilitation			17	327	648	0	86	293	490	1,861	(2,368)		(507.88)
61100 Library	8,820		239	4,627	1,141	0	86	185		15,097	5,321		20,418.03
62000 Agriculture Extension Service	1,079	764	32	611	5,225	3		216	979	8,908	1,824		10,731.41
62100 Farm Advisor			9	165	1,016	0		108	490	1,787	(898)		889.41
70100 Recreation & Parks			6	109	343	0				458	161		618.48
71000 Veterans' Hall	10,083		23	438	1,641	1				12,186	75		12,261.14
00200 Fall River Mills Airport			48	938	3,610	1	258	554		5,409	1,848		7,257.75
94000 Fleet Management			510	9,877	52,643	33	4,463	10,146	2,476	80,148	13,903		94,050.53
95000 Risk Management	95,518	8,535	1,425	27,583	25,731	11	86	1,287	4,407	164,583	(33,233)		131,350.72
92500 Information Systems	384,580	25,512	1,075	20,809	35,287	10	16,738	41,672	23,729	549,414	(237,034)		312,379.70
95500 Facilities Management			610	11,799	79,939	50	4,120	12,646	17,914	127,079	(15,237)		111,841.99
00207 Solid Waste			490	9,489	8,844	2	1,373	2,956		23,155	16,390		39,544.75
00210 Shasta County Transit			74	1,432	1,518	1	172	369		3,566	3,566		7,131.80
00300 Amber Lane PRD			0	1	111					112	(8)		104.40
00301 Burney Meadows Storm Drain			0	0	47					48	(29)		18.76
00302 Amber Ridge PRD			0	2	72					73	(27)		46.06
00303 Marianas PRD			0	2	72					74	(31)		43.20
00304 Coloma PRD			0	1	72					73	(16)		56.90
00305 Vedder Road PRD			0	0	78					79	(24)		54.63
00306 River Hill Estates PRD			0	3	80					84	(409)		(325.05)
00307 Craig Lane PRD			0	4	70					74	(392)		(318.64)
00308 E. Stillwater Way PRD			1	18	153	0	86	185		442	313		754.52
00309 Fullerton Way PRD			0	1	93					94	(19)		74.57
00310 Deer Flat Road			0	1	78					79	(28)		50.61
00311 Skyway PRD			0	1	71					72	(26)		46.23
00312 Mule Mt. PRD			0	1	72					73	(26)		46.79
00313 Fore Way PRD			0	1	76					77	(13)		63.52
00314 Blacks PRD			0	1	60					61	(40)		21.28
00315 Logan PRD			1	21	131	0	86	185		424	311		734.89
00316 Valparaiso PRD			0	2	64					66	(28)		38.13
00317 Lakehead Lighting			0	4	572	0				576	(26)		549.83
00318 Lark Court PRD			0	1	65					66	(60)		6.13

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											FY 2013-14 (13-14 Actual Cost Minus 13-14 Est Paid)		
00319 Manor Crest PRD			0	6	119	0				125	35		160.22
00320 Santa Barbara Estates PRD			0	1	72					73	(16)		57.04
00321 Victoria Highlands Estates PRD			0	1	72					73	(16)		56.98
00322 Country Fields Estates PRD			10	196	167	0	86	185		643	545		1,188.65
00324 China Gulch PRD			4	76	192	0	86	185		543	423		966.38
00325 Manton Heights PRD			0	2	105					107	(11)		96.45
00326 Manzanillo Orchard PRD			0	1	65					66	(32)		34.25
00327 Lavern Lane PRD			0	2	98					100	(38)		62.10
00328 Canto Del Lupine PRD Admin			0	4	61					65	(386)		(321.90)
00329 Crowley Crk Ranchettes PRD Adm			0	1	75					76	(33)		42.26
00330 Jordan Manor PRD Admin			0	1	82					82	(20)		62.17
00331 Ritts Mill Road Admin			0	6	102	0				108	(19)		88.99
00332 Rother Lighting			1	17	601	0				619	(4)		614.80
00333 Robledo Road PRD Admin			0	1	76					77	(80)		(3.01)
00334 Santa Barbara #2 PRD Admin			0	1	90					91	(3)		88.77
00335 N Chaparral Dr PRD Admin			0	1	89					90	(34)		55.58
00337 Woggon Lane PRD Admin			0	1	98					99	(21)		78.84
00338 Aiden Park PRD Admin			0	1	65					66	(23)		42.70
00339 L&R Estates PRD Admin			0	2	87					88	(16)		72.16
00340 Squaw Carpet Fire Accs PRD Admin			1	19	130	0	86	185		420	330		749.90
00341 Rolland Cntry Estates PRD Admin			0	1	72					73	(32)		40.42
00342 Shelly Lane PRD Admin			0	1	107					108	(1)		107.06
00343 Millville Way PRD Admin			5	100	137	0	86	185		512	392		903.77
00344 Diamond Ridge PRD Admin			0	1	67					68	(41)		26.70
00345 Mountain Gate Meadows PRD Admin			0	1	65					66	(23)		43.04
00347 Sierra Lighting			0	5	555	0				560	(46)		514.31
00351 Timber Ridge PRD Admin			0	1	70					71	(19)		52.42
00360 Equestrian Estates PRD Admin			0	1	82					83	(31)		51.85
00361 Tract 1323 PRD			0	2	361					363	(14)		348.80
00364 Sonora PRD			1	28	124	0				154	5		159.12
00366 Ponder PRD			0	1	85					86	(8)		78.53
00367 Shasta Meadows PRD			1	13	126	0	86	185		411	313		723.61
00368 Old Stagecoach PRD			0	4	77					80	(370)		(290.04)
00369 Inter Mountain PRD			4	70	154	0	86	185		499	324		822.76
00370 Alpine PRD			0	1	92					93	(1)		92.35
00371 Water Agency			54	1,053	2,371	1	86	672		4,238	798		5,035.24
00372 Dusty PRD			0	2	103					106	1		107.08
00373 AQMD	11,979		452	8,752	11,105	4	1,030	14,235	3,428	50,985	9,939		60,924.48
00374 Castella Water			14	272	2,457	1				2,745	519		3,263.95
00375 Sugarloaf Water			10	192	2,177	1				2,380	(6)		2,374.34
00376 Buckshot Ln Em Fire PRD Admin			0	0	47					47	(29)		18.44
00377 Jones Valley Water			125	2,419	6,883	3	258	554		10,242	682		10,924.48
00378 Palo Cedro Sewer			148	2,870	5,139	3	1,116	2,401		11,676	7,336		19,012.78
00380 Amesbury Village PRD Admin			0	0	58					58	(37)		21.02

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											FY 2013-14 (13-14 Actual Cost Minus 13-14 Est Paid)		
00381 Palo Cedro Oaks PRD Admin			0	1	61					62	(23)		39.16
00382 Shasta Lake Ranchos R/M			7	140	187	0	86	185		605	488		1,092.85
00383 Holiday Acres R/M			5	90	171	0				265	156		421.74
00384 Alpine Meadows Sewer			6	123	1,693	1				1,823	(63)		1,759.80
00385 Belmont Storm Drain			0	2	118					119	(16)		103.26
00386 Street Lighting Admin.			14	268	726	0				1,008	342		1,349.42
00387 Cottonwood Sewer			150	2,907	12,399	8	601	1,293		17,359	5,962		23,320.50
00391 Fire Protection Admin.			971	18,783	66,141	59	10,772	23,399	979	121,104	12,750		133,854.22
00393 Burney Storm Drain			0	0	313	0				313	(71)		242.60
00394 Keswick Admin.			61	1,178	4,327	2	86	185		5,839	2,322		8,161.11
00395 French Gulch Water			23	441	2,431	1	172	369		3,437	1,113		4,550.37
00396 Cragview Water			14	275	3,189	2				3,480	(1,390)		2,089.35
00397 Los Palos Dr Em Fire PRD Admin			0	1	59					60	(29)		31.18
00398 Foxwood Estates PRD Admin			0	2	74					76	(42)		33.49
00399 Rocky Ledge estates PRD Admin			0	2	108					110	1		110.42
00401 Anderson Cemetery					6,755	4				6,759	951		7,710.73
00402 Burney Cemetery					5,893	3				5,897	210		6,106.63
00403 Cottonwood Cemetery					3,542	2				3,544	224		3,767.64
00404 Fall River Mills Cemetery					3,579	2				3,581	(602)		2,979.64
00405 Halcumb Cemetery					4,367	3				4,369	(150)		4,219.14
00406 Manton Cemetery					787	0				788	266		1,053.80
00407 Millville Cemetery					5,115	3				5,117	546		5,663.14
00408 Pine Grove Cemetery					11,855	8				11,862	(869)		10,993.20
00422 Centerville CSD					2,043	1				2,043	366		2,409.91
00423 Clear Creek CSD					1,619	1				1,620	327		1,947.72
00424 Fall River Mills CSD					1,525	1				1,526	314		1,840.26
00428 Shasta CSD					1,521	1				1,522	309		1,830.86
00429 Mountain Gate CSD					663	0				663	19		681.96
00441 Anderson FPD					12,485	8				12,492	616		13,108.30
00442 Buckeye FPD					954	0				954	184		1,137.81
00443 Burney FPD					20,553	13				20,566	7,254		27,819.73
00444 Castella FPD					6,037	4				6,040	2,130		8,170.65
00445 Shasta Lake FPD					18,364	12				18,375	4,316		22,691.10
00446 Cottonwood FPD					12,795	8				12,804	2,415		15,218.31
00447 Fall River Mills FPD					8,880	6				8,886	105		8,990.13
00449 Happy Valley FPD					16,341	11				16,352	2,812		19,163.68
00450 McArthur FPD					3,732	2				3,735	536		4,270.96
00452 Millville FPD					6,796	4				6,800	221		7,021.30
00461 Pine Grove MAD					7,656	5				7,661	(272)		7,388.68
00462 Shasta MAD					31,350	21				31,370	3,851		35,221.17
00463 Burney MAD					5,127	3				5,130	450		5,580.32
00481 Fall River Mills RCD					9,753	6				9,759	1,295		11,054.42
00482 W. Shasta RCD					141	0				141	30		170.73
00490 ACID					1,683	1				1,684	421		2,105.08

County of Shasta
Countywide Cost Allocation Plan
EXHIBIT A

Fiscal Year 13/14 Actual	Building Use	Equipment Use	County Audit	County Admin Office 10200	Auditor-Controllor 11000	Treasurer-Tax Collector 11100	Purchasing 11300	County Counsel 12000	Personnel 13000	Total Actual Costs FY 2013-14 (To Be Used As 2015-2016 Estimate)	Roll Forward	Add'l Adj For FY 2015-16 Estimates	Total Claimable Costs FY 2015-16
											FY 2013-14 (13-14 Actual Cost Minus 13-14 Est Paid)		
00491 Bella Vista Water					2,141	1				2,142	435		2,576.84
00492 Burney Water					287					287	(171)		115.25
00497 Mayers Memorial Hospital					2,466	1				2,467	868		3,334.71
00600 Cottonwood Crk Meadows PRD			0	1	65					66	(36)		29.87
00601 CSA #3 Castella Loan Admin			2	33	173	0				208	208		416.40
00602 Aegean Way PRD			0	1	65					66	(23)		42.84
00603 Village Green PRD			0	1	65					66	(23)		42.74
00604 Butterfield PRD			0	1	65					66	(23)		43.04
00605 Honeybee Acres PRD			0	1	65					66	(23)		42.74
00606 Silver Saddle PRD			0	1	72					73	(23)		50.42
00607 Wisteria Estates PRD			0	1	62					63	(41)		21.74
00608 Santa Barbara PRD			0	1	61					62	(28)		33.70
00609 Stillwater Ranch PRD			0	1	65					66	(38)		28.06
00610 Sterling Ranch PRD			0	1	61					61	(28)		33.34
00611 Mt. Lassen Woods PRD			0	2	64					65	(24)		41.40
00612 Waterleaf Estates PRD			0	1	72					73	(25)		48.67
00613 Jennifer Dr EFER PRD			0	1	93					95	(4)		90.89
00614 White Oak Manor PRD			0	1	60					61	(29)		32.28
00615 Terri Lee Terrace EFER PRD			0	1	64					65	(18)		47.37
00616 Westview Rd EFER PRD			0	2	76					77	(5)		71.99
00617 Sleeping Bull Estates PRD			0	2	78					80	(7)		73.36
00618 Garth Dr EFER PRD			0	1	59					60	(23)		37.79
00619 Clover Road PRD			0	1	60					60	60		120.54
00620 Nunes Ranch PRD			0	1	53					54	54		107.92
00621 No. 2 Squaw Carpet PRD			0	0	52					52	52		104.32
00622 No. 2 Crowley Crk Rnchts PRD			0	0	52					53	53		105.62
00623 No. 2 Los Palos Dr EFER PRD			0	0	52					53	53		105.04
00624 Scenic Oak PRD			0	0	38					38	38		76.92
00625 No. 2 Butterfield Ln EFER PRD			0	0	38					38	38		76.26
00835 Detention Fac Inmate Funds Adm			44	843	10,541	7	258	554		12,247	4,432	(4,432)	12,246.59
00843 Prop 10 Children & Fam. 1st					18,742	13		780		19,535	3,977	(3,977)	19,535.44
00851 IHSS Public Authority			73	1,413	4,698	2	258	3,219	1,469	11,131	(1,350)		9,781.01
00862 Law Library	1,883				4,454	3				6,340	760		7,099.92
00892 RTPA					1,189	1				1,190	(1,266)		(75.52)
00928 SHASCOM					14,372	9				14,381	400		14,780.96
00952 Courts	73,604				20,784	7				94,395	(11,590)	11,590	94,395.32
03010 Schools					77,428	2,291				79,719	(12,168)		67,550.86
Subtotal	1,724,598	221,748	71,371	1,057,556	2,472,321	4,151	149,869	1,226,424	952,445	7,880,483	(391,600)	(61,476)	7,427,406.32
Direct Billed						60,790		431,201	126,278	618,269			
Unallocated				40,129	207,631	998,937		16,189		1,262,886			
Total	1,724,598	221,748	71,371	1,097,685	2,679,952	1,063,878	149,869	1,673,814	1,078,724	9,761,638	(391,600)	(61,476)	7,427,406

County of Shasta
Countywide Cost Allocation Plan
EXHIBIT B

	ACTUAL FY 2013-14	ESTIMATES PAID FOR FY 2013-14	ROLL FORWARD FOR FY 2013-14	ADJUSTMENTS FY 2015-16 ESTIMATE	PROPOSED CHARGE FY 15-16
Fiscal Year 13/14 Actual					
Building Use					
Equipment Use					
County Audit					
10200 CAO					
11000 Auditor - Controller					
11100 TTC					
11300 Purchasing					
12000 County Counsel					
13000 Personnel					
10100 Board of Supervisors	50,613	79,042	(28,430)		22,183
10300 Clerk of the Board	72,797	93,244	(20,447)		52,349
11200 Assessor	344,865	499,176	(154,311)		190,554
14000 Elections	56,535	56,990	(456)		56,079
15900 Inter Mountain Fair	15,487	17,761	(2,273)		13,214
16300 Courthouse Remodel					
16600 Land, Buildings & Improvements	6,398	5,547	851	(851)	6,398
16700 Library Building Construction					
16900 Administration Building Construction					
16901 Animal Shelter Construction		55	(55)	55	
16902 Capital Proj Juvenile Hall	64,999	1,955	63,044	(63,044)	64,999
16903 Capital Proj Adult Rehab Center	818		818	(818)	818
17200 Surveyor	153	107	46		200
17500 CSA Administration	12,298	14,704	(2,406)		9,891
20110 Trial Courts	21,161	13,397	7,764		28,925
20300 Conflict Public Defender	35,730	26,049	9,682		45,412
20500 Integrated Justice					
20700 Public Defender	52,186	65,810	(13,624)		38,562
20800 Grand Jury	21,615	28,553	(6,938)		14,677
22100 County Clerk	16,949	14,657	2,292		19,241
22700 District Attorney	260,602	305,105	(44,503)		216,099
22800 DCSS	145,336	184,624	(39,288)		106,047
23500 Sheriff	506,145	545,670	(39,525)		466,619
23600 Boating Safety	19,386	20,391	(1,005)		18,381
23700 Sheriff Civil Unit	11,905	17,227	(5,322)		6,583
24600 Detention Annex	15,908	301	15,607		31,515
25600 Victim Witness	16,426	22,233	(5,807)		10,620
26000 Jail	241,313	231,347	9,966		251,279
26100 Burney Substation	24,277	32,107	(7,830)		16,447
26200 Juvenile Hall	161,613	107,880	53,733		215,346
26300 Probation	221,693	200,004	21,689		243,382
26400 Boys Camp					
28000 Agriculture Commissioner	35,511	28,696	6,815		42,327
28200 Building	144,875	76,971	67,903		212,778

County of Shasta
Countywide Cost Allocation Plan
EXHIBIT B

		ACTUAL FY	ESTIMATES	ROLL	ADJUSTMENTS	PROPOSED
		2013-14	PAID FOR FY 2013-14	FORWARD FOR FY 2013-14	FY 2015-16 ESTIMATE	CHARGE FY 15-16
Fiscal Year 13/14 Actual						
28500	Knighton Rd Beetle Mitigation	174	162	12		185
28600	Planning	97,517	101,172	(3,656)		93,861
28700	Coroner	29,909	34,004	(4,095)		25,814
28800	Dispatch	4,403	2,030	2,374		6,777
29000	Recorder	138,466	189,695	(51,229)		87,236
29200	Public Guardian	127,747	89,738	38,009		165,755
29400	Wildlife	582	1,172	(590)		(8)
29700	Animal Control	46,729	53,897	(7,168)		39,561
29900	Public Administration	5,117	(5,471)	10,588		15,706
30100	Roads	429,192	435,280	(6,088)		423,104
40200	Environmental Health	83,704	55,059	28,645		112,350
40400	Mental Health Services Act	107,746	146,337	(38,592)		69,154
41000	Mental Health	311,282	287,181	24,101		335,383
41100	Public Health	464,004	525,009	(61,005)		402,999
41200	Health Care	4,440	1,012	3,427		7,867
41700	Child Services	41,774	38,011	3,763		45,536
42200	Alcohol & Drug	34,243	44,726	(10,484)		23,759
42400	Substance Abuse Crime Prevention	10	48	(38)		(29)
42500	Perinatal	18,063	23,690	(5,628)		12,435
50100	Social Services Administration	1,020,324	922,107	98,216		1,118,540
50200	Health and Human Services Agency	208,157	214,423	(6,266)		201,891
53000	Opportunity Center	192,753	216,831	(24,078)		168,676
54000	County Indigents	6,781	1,100	5,681		12,462
54300	Housing	142,944	172,801	(29,857)		113,087
57000	Veterans' Services	21,502	19,742	1,760		23,262
59000	Community Action Agency	66,232	117,898	(51,666)		14,566
59100	HSG Cal Home		730	(730)		(730)
59200	HSG Home IPP Admin	161	3,365	(3,204)		(3,044)
59600	Housing Rehabilitation	1,861	4,229	(2,368)		(508)
61100	Library	15,097	9,777	5,321		20,418
62000	Agriculture Extension Service	8,908	7,084	1,824		10,731
62100	Farm Advisor	1,787	2,685	(898)		889
62200	CO-OP Extension Forestry					
62300	CO-OP Extension Intermountain					
70100	Recreation & Parks	458	297	161		618
71000	Veterans' Hall	12,186	12,111	75		12,261
00200	Fall River Mills Airport	5,409	3,561	1,848		7,258
94000	Fleet Management	80,148	66,245	13,903		94,051
95000	Risk Management	164,583	197,816	(33,233)		131,351
92500	Information Systems	549,414	786,448	(237,034)		312,380
95500	Facilities Management	127,079	142,315	(15,237)		111,842
00207	Solid Waste	23,155	6,764	16,390		39,545
00210	Shasta County Transit	3,566		3,566		7,132
00300	Amber Lane PRD	112	120	(8)		104

County of Shasta
Countywide Cost Allocation Plan
EXHIBIT B

		ACTUAL FY	ESTIMATES	ROLL	ADJUSTMENTS	PROPOSED
		2013-14	PAID FOR FY 2013-14	FORWARD FOR FY 2013-14	FY 2015-16 ESTIMATE	CHARGE FY 15-16
Fiscal Year 13/14 Actual						
00301	Burney Meadows Storm Drain	48	76	(29)		19
00302	Amber Ridge PRD	73	100	(27)		46
00303	Marianas PRD	74	105	(31)		43
00304	Coloma PRD	73	90	(16)		57
00305	Vedder Road PRD	79	103	(24)		55
00306	River Hill Estates PRD	84	492	(409)		(325)
00307	Craig Lane PRD	74	466	(392)		(319)
00308	E. Stillwater Way PRD	442	129	313		755
00309	Fullerton Way PRD	94	113	(19)		75
00310	Deer Flat Road	79	107	(28)		51
00311	Skyway PRD	72	98	(26)		46
00312	Mule Mt. PRD	73	98	(26)		47
00313	Fore Way PRD	77	90	(13)		64
00314	Blacks PRD	61	100	(40)		21
00315	Logan PRD	424	113	311		735
00316	Valparaiso PRD	66	94	(28)		38
00317	Lakehead Lighting	576	602	(26)		550
00318	Lark Court PRD	66	126	(60)		6
00319	Manor Crest PRD	125	90	35		160
00320	Santa Barbara Estates PRD	73	90	(16)		57
00321	Victoria Highlands Estates PRD	73	90	(16)		57
00322	Country Fields Estates PRD	643	98	545		1,189
00323	Mel Mar Lighting					
00324	China Gulch PRD	543	120	423		966
00325	Manton Heights PRD	107	118	(11)		96
00326	Manzanillo Orchard PRD	66	98	(32)		34
00327	Lavern Lane PRD	100	137	(38)		62
00328	Canto Del Lupine PRD Admin	65	451	(386)		(322)
00329	Crowley Crk Ranchettes PRD Adm	76	109	(33)		42
00330	Jordan Manor PRD Admin	82	103	(20)		62
00331	Ritts Mill Road Admin	108	126	(19)		89
00332	Rother Lighting	619	624	(4)		615
00333	Robledo Road PRD Admin	77	157	(80)		(3)
00334	Santa Barbara #2 PRD Admin	91	94	(3)		89
00335	N Chaparral Dr PRD Admin	90	124	(34)		56
00337	Woggon Lane PRD Admin	99	120	(21)		79
00338	Aiden Park PRD Admin	66	90	(23)		43
00339	L&R Estates PRD Admin	88	105	(16)		72
00340	Squaw Carpet Fire Accs PRD Admin	420	90	330		750
00341	Rolland Cntry Estates PRD Admin	73	105	(32)		40
00342	Shelly Lane PRD Admin	108	109	(1)		107
00343	Millville Way PRD Admin	512	120	392		904
00344	Diamond Ridge PRD Admin	68	109	(41)		27
00345	Mountain Gate Meadows PRD Admin	66	90	(23)		43

County of Shasta
Countywide Cost Allocation Plan
EXHIBIT B

	ACTUAL FY 2013-14	ESTIMATES PAID FOR FY 2013-14	ROLL FORWARD FOR FY 2013-14	ADJUSTMENTS FY 2015-16 ESTIMATE	PROPOSED CHARGE FY 15-16
Fiscal Year 13/14 Actual					
00347 Sierra Lighting	560	606	(46)		514
00351 Timber Ridge PRD Admin	71	90	(19)		52
00360 Equestrian Estates PRD Admin	83	113	(31)		52
00361 Tract 1323 PRD	363	377	(14)		349
00362 Sand Pit PRD					
00363 Latona PRD					
00364 Sonora PRD	154	148	5		159
00366 Ponder PRD	86	94	(8)		79
00367 Shasta Meadows PRD	411	98	313		724
00368 Old Stagecoach PRD	80	451	(370)		(290)
00369 Inter Mountain PRD	499	175	324		823
00370 Alpine PRD	93	94	(1)		92
00371 Water Agency	4,238	3,440	798		5,035
00372 Dusty PRD	106	105	1		107
00373 AQMD	50,985	41,046	9,939		60,924
00374 Castella Water	2,745	2,225	519		3,264
00375 Sugarloaf Water	2,380	2,386	(6)		2,374
00376 Buckshot Ln Em Fire PRD Admin	47	76	(29)		18
00377 Jones Valley Water	10,242	9,560	682		10,924
00378 Palo Cedro Sewer	11,676	4,340	7,336		19,013
00379 Old Oregon Trail Sewer					
00380 Amesbury Village PRD Admin	58	96	(37)		21
00381 Palo Cedro Oaks PRD Admin	62	85	(23)		39
00382 Shasta Lake Ranchos R/M	605	118	488		1,093
00383 Holiday Acres R/M	265	109	156		422
00384 Alpine Meadows Sewer	1,823	1,887	(63)		1,760
00385 Belmont Storm Drain	119	135	(16)		103
00386 Street Lighting Admin.	1,008	666	342		1,349
00387 Cottonwood Sewer	17,359	11,397	5,962		23,321
00390 Ox Yoke Water					
00391 Fire Protection Admin.	121,104	108,354	12,750		133,854
00392 Anderwood Water					
00393 Burney Storm Drain	313	384	(71)		243
00394 Keswick Admin.	5,839	3,517	2,322		8,161
00395 French Gulch Water	3,437	2,323	1,113		4,550
00396 Cragview Water	3,480	4,870	(1,390)		2,089
00397 Los Palos Dr Em Fire PRD Admin	60	90	(29)		31
00398 Foxwood Estates PRD Admin	76	118	(42)		33
00399 Rocky Ledge estates PRD Admin	110	109	1		110
00401 Anderson Cemetery	6,759	5,808	951		7,711
00402 Burney Cemetery	5,897	5,687	210		6,107
00403 Cottonwood Cemetery	3,544	3,320	224		3,768
00404 Fall River Mills Cemetery	3,581	4,183	(602)		2,980
00405 Halcumb Cemetery	4,369	4,520	(150)		4,219

County of Shasta
Countywide Cost Allocation Plan
EXHIBIT B

Fiscal Year	13/14 Actual	ACTUAL FY	ESTIMATES	ROLL	ADJUSTMENTS	PROPOSED
		2013-14	PAID FOR FY 2013-14	FORWARD FOR FY 2013-14	FY 2015-16 ESTIMATE	CHARGE FY 15-16
00406	Manton Cemetery	788	522	266		1,054
00407	Millville Cemetery	5,117	4,572	546		5,663
00408	Pine Grove Cemetery	11,862	12,731	(869)		10,993
00422	Centerville CSD	2,043	1,677	366		2,410
00423	Clear Creek CSD	1,620	1,293	327		1,948
00424	Fall River Mills CSD	1,526	1,212	314		1,840
00425	Igo - Ono CSD					
00427	No. Shasta Lake CSD					
00428	Shasta CSD	1,522	1,212	309		1,831
00429	Mountain Gate CSD	663	644	19		682
00430	Cragview CSD					
00441	Anderson FPD	12,492	11,876	616		13,108
00442	Buckeye FPD	954	771	184		1,138
00443	Burney FPD	20,566	13,312	7,254		27,820
00444	Castella FPD	6,040	3,910	2,130		8,171
00445	Shasta Lake FPD	18,375	14,060	4,316		22,691
00446	Cottonwood FPD	12,804	10,389	2,415		15,218
00447	Fall River Mills FPD	8,886	8,781	105		8,990
00448	French Gulch FPD					
00449	Happy Valley FPD	16,352	13,541	2,812		19,164
00450	McArthur FPD	3,735	3,198	536		4,271
00452	Millville FPD	6,800	6,579	221		7,021
00461	Pine Grove MAD	7,661	7,933	(272)		7,389
00462	Shasta MAD	31,370	27,520	3,851		35,221
00463	Burney MAD	5,130	4,680	450		5,580
00472	Shasta Dam PUD					
00481	Fall River Mills RCD	9,759	8,464	1,295		11,054
00482	W. Shasta RCD	141	111	30		171
00490	ACID	1,684	1,262	421		2,105
00491	Bella Vista Water	2,142	1,708	435		2,577
00492	Burney Water	287	458	(171)		115
00497	Mayers Memorial Hospital	2,467	1,599	868		3,335
00498	Cottonwood Water					
00600	Cottonwood Crk Meadows PRD	66	103	(36)		30
00601	CSA #3 Castella Loan Admin	208		208		416
00602	Aegean Way PRD	66	90	(23)		43
00603	Village Green PRD	66	90	(23)		43
00604	Butterfield PRD	66	90	(23)		43
00605	Honeybee Acres PRD	66	90	(23)		43
00606	Silver Saddle PRD	73	96	(23)		50
00607	Wisteria Estates PRD	63	105	(41)		22
00608	Santa Barbara PRD	62	90	(28)		34
00609	Stillwater Ranch PRD	66	105	(38)		28
00610	Sterling Ranch PRD	61	90	(28)		33

County of Shasta
Countywide Cost Allocation Plan
EXHIBIT B

Fiscal Year 13/14 Actual	ACTUAL FY	ESTIMATES	ROLL	ADJUSTMENTS	PROPOSED
	2013-14	PAID FOR FY 2013-14	FORWARD FOR FY 2013-14	FY 2015-16 ESTIMATE	CHARGE FY 15-16
00611 Mt. Lassen Woods PRD	65	90	(24)		41
00612 Waterleaf Estates PRD	73	98	(25)		49
00613 Jennifer Dr EFER PRD	95	98	(4)		91
00614 White Oak Manor PRD	61	90	(29)		32
00615 Terri Lee Terrace EFER PRD	65	83	(18)		47
00616 Westview Rd EFER PRD	77	83	(5)		72
00617 Sleeping Bull Estates PRD	80	87	(7)		73
00618 Garth Dr EFER PRD	60	83	(23)		38
00619 Clover Road PRD	60		60		121
00620 Nunes Ranch PRD	54		54		108
00621 No. 2 Squaw Carpet PRD	52		52		104
00622 No. 2 Crowley Crk Rnchts PRD	53		53		106
00623 No. 2 Los Palos Dr EFER PRD	53		53		105
00624 Scenic Oak PRD	38		38		77
00625 No. 2 Butterfield Ln EFER PRD	38		38		76
00626 No. 1 Skylark Lane EFER PRD					
00627 Lake Drive PRD Admin					
00628 No. 2 Skylark Lane EFER PRD					
00629 CSA #6 JV S/A Elk Trail WSAD					
00630 CSA # 23 CV S/A Cragview WSAD					
00631 Laurel Glen Estates PRD Admin					
00835 Detention Fac Inmate Funds Adm	12,247	7,815	4,432	(4,432)	12,247
00843 Prop 10 Children & Fam. 1st	19,535	15,559	3,977	(3,977)	19,535
00851 IHSS Public Authority	11,131	12,481	(1,350)		9,781
00862 Law Library	6,340	5,579	760		7,100
00866 LAFCO					
00892 RTPA	1,190	2,456	(1,266)		(76)
00928 SHASCOM	14,381	13,981	400		14,781
00944 Shasta County RDA					
00948 SHASTECC RDA					
00952 Courts	94,395	105,985	(11,590)	11,590	94,395
03010 Schools	79,719	91,887	(12,168)		67,551
04000 Miscellaneous - Other					
Total	7,880,483	8,272,083	(391,600)	(61,476)	7,427,406

County of Shasta
Countywide Cost Allocation Plan
EXHIBIT C

Fiscal Year 13/14 Actual	Total Expenditures	Cost Adjustments	Total Allocated
Building Use	2,340,009	(615,412)	
Equipment Use	259,952	(38,204)	
County Audit	73,000	(1,629)	
10200 CAO	(126,824)	1,192,136	
11000 Auditor - Controller	670,472	2,074,537	
11100 TTC	1,664,982	(663,249)	
11300 Purchasing	(92,626)	241,328	
12000 County Counsel	71,428	1,628,362	
13000 Personnel	(307,644)	1,391,017	
10100 Board of Supervisors			50,613
10300 Clerk of the Board			72,797
11200 Assessor			344,865
14000 Elections			56,535
15900 Inter Mountain Fair			15,487
16600 Land, Buildings & Improvements			6,398
16902 Capital Proj Juvenile Hall			64,999
16903 Capital Proj Adult Rehab Center			818
17200 Surveyor			153
17500 CSA Administration			12,298
20110 Trial Courts			21,161
20300 Conflict Public Defender			35,730
20700 Public Defender			52,186
20800 Grand Jury			21,615
22100 County Clerk			16,949
22700 District Attorney			260,602
22800 DCSS			145,336
23500 Sheriff			506,145
23600 Boating Safety			19,386
23700 Sheriff Civil Unit			11,905
24600 Detention Annex			15,908
25600 Victim Witness			16,426
26000 Jail			241,313
26100 Burney Substation			24,277
26200 Juvenile Hall			161,613
26300 Probation			221,693
28000 Agriculture Commissioner			35,511
28200 Building			144,875
28500 Knighton Rd Beetle Mitigation			174

County of Shasta
Countywide Cost Allocation Plan
EXHIBIT C

Fiscal Year 13/14 Actual	Total Expenditures	Cost Adjustments	Total Allocated
28600 Planning			97,517
28700 Coroner			29,909
28800 Dispatch			4,403
29000 Recorder			138,466
29200 Public Guardian			127,747
29400 Wildlife			582
29700 Animal Control			46,729
29900 Public Administration			5,117
30100 Roads			429,192
40200 Environmental Health			83,704
40400 Mental Health Services Act			107,746
41000 Mental Health			311,282
41100 Public Health			464,004
41200 Health Care			4,440
41700 Child Services			41,774
42200 Alcohol & Drug			34,243
42400 Substance Abuse Crime Prevention			10
42500 Perinatal			18,063
50100 Social Services Administration			1,020,324
50200 Health and Human Services Agency			208,157
53000 Opportunity Center			192,753
54000 County Indigents			6,781
54300 Housing			142,944
57000 Veterans' Services			21,502
59000 Community Action Agency			66,232
59200 HSG Home IPP Admin			161
59600 Housing Rehabilitation			1,861
61100 Library			15,097
62000 Agriculture Extension Service			8,908
62100 Farm Advisor			1,787
70100 Recreation & Parks			458
71000 Veterans' Hall			12,186
00200 Fall River Mills Airport			5,409
94000 Fleet Management			80,148
95000 Risk Management			164,583
92500 Information Systems			549,414
95500 Facilities Management			127,079
00207 Solid Waste			23,155
00210 Shasta County Transit			3,566

County of Shasta
Countywide Cost Allocation Plan
EXHIBIT C

Fiscal Year 13/14 Actual	Total Expenditures	Cost Adjustments	Total Allocated
00300 Amber Lane PRD			112
00301 Burney Meadows Storm Drain			48
00302 Amber Ridge PRD			73
00303 Marianas PRD			74
00304 Coloma PRD			73
00305 Vedder Road PRD			79
00306 River Hill Estates PRD			84
00307 Craig Lane PRD			74
00308 E. Stillwater Way PRD			442
00309 Fullerton Way PRD			94
00310 Deer Flat Road			79
00311 Skyway PRD			72
00312 Mule Mt. PRD			73
00313 Fore Way PRD			77
00314 Blacks PRD			61
00315 Logan PRD			424
00316 Valparaiso PRD			66
00317 Lakehead Lighting			576
00318 Lark Court PRD			66
00319 Manor Crest PRD			125
00320 Santa Barbara Estates PRD			73
00321 Victoria Highlands Estates PRD			73
00322 Country Fields Estates PRD			643
00324 China Gulch PRD			543
00325 Manton Heights PRD			107
00326 Manzanillo Orchard PRD			66
00327 Lavern Lane PRD			100
00328 Canto Del Lupine PRD Admin			65
00329 Crowley Crk Ranchettes PRD Adm			76
00330 Jordan Manor PRD Admin			82
00331 Ritts Mill Road Admin			108
00332 Rother Lighting			619
00333 Robledo Road PRD Admin			77
00334 Santa Barbara #2 PRD Admin			91
00335 N Chaparral Dr PRD Admin			90
00337 Woggon Lane PRD Admin			99
00338 Aiden Park PRD Admin			66
00339 L&R Estates PRD Admin			88
00340 Squaw Carpet Fire Accs PRD Admin			420

County of Shasta
Countywide Cost Allocation Plan
EXHIBIT C

<u>Fiscal Year 13/14 Actual</u>	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>
00341 Rolland Cntry Estates PRD Admin			73
00342 Shelly Lane PRD Admin			108
00343 Millville Way PRD Admin			512
00344 Diamond Ridge PRD Admin			68
00345 Mountain Gate Meadows PRD Admin			66
00347 Sierra Lighting			560
00351 Timber Ridge PRD Admin			71
00360 Equestrian Estates PRD Admin			83
00361 Tract 1323 PRD			363
00364 Sonora PRD			154
00366 Ponder PRD			86
00367 Shasta Meadows PRD			411
00368 Old Stagecoach PRD			80
00369 Inter Mountain PRD			499
00370 Alpine PRD			93
00371 Water Agency			4,238
00372 Dusty PRD			106
00373 AQMD			50,985
00374 Castella Water			2,745
00375 Sugarloaf Water			2,380
00376 Buckshot Ln Em Fire PRD Admin			47
00377 Jones Valley Water			10,242
00378 Palo Cedro Sewer			11,676
00380 Amesbury Village PRD Admin			58
00381 Palo Cedro Oaks PRD Admin			62
00382 Shasta Lake Ranchos R/M			605
00383 Holiday Acres R/M			265
00384 Alpine Meadows Sewer			1,823
00385 Belmont Storm Drain			119
00386 Street Lighting Admin.			1,008
00387 Cottonwood Sewer			17,359
00391 Fire Protection Admin.			121,104
00393 Burney Storm Drain			313
00394 Keswick Admin.			5,839
00395 French Gulch Water			3,437
00396 Cragview Water			3,480
00397 Los Palos Dr Em Fire PRD Admin			60
00398 Foxwood Estates PRD Admin			76
00399 Rocky Ledge estates PRD Admin			110

County of Shasta
Countywide Cost Allocation Plan
EXHIBIT C

Fiscal Year 13/14 Actual	Total Expenditures	Cost Adjustments	Total Allocated
00401 Anderson Cemetery			6,759
00402 Burney Cemetery			5,897
00403 Cottonwood Cemetery			3,544
00404 Fall River Mills Cemetery			3,581
00405 Halcumb Cemetery			4,369
00406 Manton Cemetery			788
00407 Millville Cemetery			5,117
00408 Pine Grove Cemetery			11,862
00422 Centerville CSD			2,043
00423 Clear Creek CSD			1,620
00424 Fall River Mills CSD			1,526
00428 Shasta CSD			1,522
00429 Mountain Gate CSD			663
00441 Anderson FPD			12,492
00442 Buckeye FPD			954
00443 Burney FPD			20,566
00444 Castella FPD			6,040
00445 Shasta Lake FPD			18,375
00446 Cottonwood FPD			12,804
00447 Fall River Mills FPD			8,886
00449 Happy Valley FPD			16,352
00450 McArthur FPD			3,735
00452 Millville FPD			6,800
00461 Pine Grove MAD			7,661
00462 Shasta MAD			31,370
00463 Burney MAD			5,130
00481 Fall River Mills RCD			9,759
00482 W. Shasta RCD			141
00490 ACID			1,684
00491 Bella Vista Water			2,142
00492 Burney Water			287
00497 Mayers Memorial Hospital			2,467
00600 Cottonwood Crk Meadows PRD			66
00601 CSA #3 Castella Loan Admin			208
00602 Aegean Way PRD			66
00603 Village Green PRD			66
00604 Butterfield PRD			66
00605 Honeybee Acres PRD			66
00606 Silver Saddle PRD			73

County of Shasta
Countywide Cost Allocation Plan
EXHIBIT C

Fiscal Year 13/14 Actual	Total Expenditures	Cost Adjustments	Total Allocated
00607 Wisteria Estates PRD			63
00608 Santa Barbara PRD			62
00609 Stillwater Ranch PRD			66
00610 Sterling Ranch PRD			61
00611 Mt. Lassen Woods PRD			65
00612 Waterleaf Estates PRD			73
00613 Jennifer Dr EFER PRD			95
00614 White Oak Manor PRD			61
00615 Terri Lee Terrace EFER PRD			65
00616 Westview Rd EFER PRD			77
00617 Sleeping Bull Estates PRD			80
00618 Garth Dr EFER PRD			60
00619 Clover Road PRD			60
00620 Nunes Ranch PRD			54
00621 No. 2 Squaw Carpet PRD			52
00622 No. 2 Crowley Crk Rnchts PRD			53
00623 No. 2 Los Palos Dr EFER PRD			53
00624 Scenic Oak PRD			38
00625 No. 2 Butterfield Ln EFER PRD			38
00835 Detention Fac Inmate Funds Adm			12,247
00843 Prop 10 Children & Fam. 1st			19,535
00851 IHSS Public Authority			11,131
00862 Law Library			6,340
00892 RTPA			1,190
00928 SHASCOM			14,381
00952 Courts			94,395
03010 Schools			79,719
Direct Billed			618,269
Unallocated			1,262,886
Total	<u>4,552,750</u>	<u>5,208,886</u>	<u>9,761,638</u>

Detail of
 Central Services Allocated
 To Central Services

County of Shasta
 Countywide Cost Allocation Plan
EXHIBIT D

12/29/2014

Fiscal Year 13/14 Actual	CAO 10200	Auditor 11000	TTC 11100	Purchasing 11300	County Counsel 12000	Personnel 13000	Total CSD Allocated
Schedule Referenced	4.04	5.10	6.06	7.04	8.08	9.05	
10200 CAO	7,311	24,399	4	418	26,103	3,886	62,121
11000 Auditor - Controller	8,298	143,149	42	1,087	7,517	12,224	172,317
11100 TTC	5,416	33,978	8	919	14,651	7,237	62,210
11300 Purchasing	337	2,383	0		212	994	3,926
12000 County Counsel	5,209	13,621	3	167	1,526	5,232	25,758
13000 Personnel	3,178	19,843	9	167	1,727	5,858	30,782
Subtotal	29,749	237,374	67	2,758	51,734	35,431	357,114
Total	29,749	237,374	67	2,758	51,734	35,431	357,114

County of Shasta
Countywide Cost Allocation Plan
EXHIBIT E

Fiscal Year 13/14 Actual

Department	Basis of Allocation
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Building Use

1.03 Courthouse	Square Footage Occupied by Department
1.04 Courthouse Annex	Square Footage Occupied by Department
1.05 Placer St. Building	Square Footage Occupied by Department
1.06 Burney Office	Square Footage Occupied by Department
1.07 Hospital Buildings	Square Footage Occupied by Department
1.08 Juvenile Hall	Square Footage Occupied by Department
1.09 Juvenile Rehabilitation Facility	Square Footage Occupied by Department
1.10 Bogg's Building/Old Jury Assembly	Square Footage Occupied by Department
1.11 1815 Yuba Remodel	Square Footage Occupied by Department
1.12 Individual Buildings	2% of Adjusted Historical Cost of Building
1.13 Administrative Center Building	Square Footage Occupied by Department
1.14 1355 West Street	Square Footage Occupied by Department

Equipment Use

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

3.03 General Audit	Actual FY 13/14 Total Expenses by Department
3.04 Identified Audit	Direct Identification to Department

County of Shasta
Countywide Cost Allocation Plan
EXHIBIT E

Fiscal Year 13/14 Actual

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

County Administrator

4.03 Budgets & Administration

Actual FY 13/14 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 13/14 Expenses by Department

5.07 Cost Plan

Actual FY 13/14 Total Expenses by Department

5.08 Property Management

Capital Asset Transactions by Department

5.09 Reimbursed Audits

Actual Salaries & Benefits Expense by Project

Treasurer - Tax Collector/PA

6.03 Bank Charge Identified

Bank Charges per Department Account Statements

6.04 Bank Charge General

Computed Number of Checks Cashed by Department

6.05 Check Reconciliation

Computed Number of Checks Cashed by Department

Purchasing

7.03 Purchase Assistance

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

County of Shasta
Countywide Cost Allocation Plan
EXHIBIT E

Fiscal Year 13/14 Actual

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

County Counsel

8.03 Individual Attorney Services	Attorney Hours
8.04 Personnel	Number of Authorized Positions
8.05 Litigation	Total Number of Cases per Department
8.06 Contracts	Contracts, Purchase Orders, Bids, Requisitions, Surplus by Department
8.07 Outstationed At	Outstationed Attorneys' Hours

Personnel

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

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Fiscal Year 13/14 Actual

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

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

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

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

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

During FY 13-14, the Juvenile Rehabilitation Facility (1.09) was completed and put into use.

The county did not direct bill for these costs in FY 2013-14.

COUNTY OF SHASTA
BUILDING USE

Fiscal Year 13/14 Actual	Total	General & Admin	Courthouse	Courthouse Annex	Placer St. Building	Burney Office	Hospital Buildings	Juvenile Hall	Juv Rehab Facility	Jury Assembly	1815 Yuba Remodel	Individual Buildings	Admin Center Bulding	DA/VSO Building
	100.00%		1.12%	2.17%	3.28%	0.16%	2.65%	2.01%	2.70%	0.55%	0.14%	7.50%	72.81%	4.92%
Other Expenditures & Costs														
Building Use	2,340,009		26,242	50,816	76,678	3,664	61,902	47,096	63,252	12,831	3,238	175,504	1,703,721	115,066
Expenditures Per Financial Statements	<u>2,340,009</u>		<u>26,242</u>	<u>50,816</u>	<u>76,678</u>	<u>3,664</u>	<u>61,902</u>	<u>47,096</u>	<u>63,252</u>	<u>12,831</u>	<u>3,238</u>	<u>175,504</u>	<u>1,703,721</u>	<u>115,066</u>
Cost Adjustments														
Building Use to CSD	(615,412)												(615,412)	
Total Allocated	<u><u>1,724,598</u></u>		<u><u>26,242</u></u>	<u><u>50,816</u></u>	<u><u>76,678</u></u>	<u><u>3,664</u></u>	<u><u>61,902</u></u>	<u><u>47,096</u></u>	<u><u>63,252</u></u>	<u><u>12,831</u></u>	<u><u>3,238</u></u>	<u><u>175,504</u></u>	<u><u>1,088,309</u></u>	<u><u>115,066</u></u>

**COUNTY OF SHASTA
BUILDING USE**

Fiscal Year 13/14 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
23700 Sheriff Civil Unit	1,571	0.0599	1,571			1,571
00862 Law Library	1,883	0.0718	1,883			1,883
00952 Courts	22,788	0.8684	22,788			22,788
Total	26,242	1.0000	26,242			26,242
Direct Bill				26,242		26,242
Less CSD's						
Total Operating	26,242	1.0000	26,242			26,242

Basis of Allocation : Square Footage Occupied by Department

**COUNTY OF SHASTA
 BUILDING USE**

Fiscal Year 13/14 Actual	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**

Fiscal Year 13/14 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
28200 Building	8,934	0.1165	8,934			8,934
28600 Planning	11,580	0.1510	11,580			11,580
30100 Roads	35,334	0.4608	35,334			35,334
40200 Environmental Health	8,944	0.1167	8,944			8,944
00373 AQMD	11,885	0.1550	11,885			11,885
Total	76,678	1.0000	76,678			76,678
Direct Bill						
				76,678		76,678
Less CSD's						
Total Operating	76,678	1.0000	76,678			76,678

Basis of Allocation: Square Footage Occupied by Department

**COUNTY OF SHASTA
BUILDING USE**

Fiscal Year 13/14 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
20110 Trial Courts	1,444	0.3941	1,444			1,444
26100 Burney Substation	2,220	0.6059	2,220			2,220
Total	3,664	1.0000	3,664			3,664
Direct Bill				3,664		3,664
Less CSD's						
Total Operating	3,664	1.0000	3,664			3,664

Basis of Allocation : Square Footage Occupied by Department

**COUNTY OF SHASTA
BUILDING USE**

Fiscal Year 13/14 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
23500 Sheriff	16,602	0.2682	16,602			16,602
41000 Mental Health	39,953	0.6454	39,953			39,953
41100 Public Health	4,210	0.0680	4,210			4,210
50100 Social Services Administration	1,043	0.0168	1,043			1,043
00373 AQMD	94	0.0015	94			94
Total	61,902	1.0000	61,902			61,902
Direct Bill						
			61,902			61,902
Less CSD's						
Total Operating	61,902	1.0000	61,902			61,902

Basis of Allocation : Square Footage Occupied by Department

**COUNTY OF SHASTA
BUILDING USE**

Fiscal Year 13/14 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
20110 Trial Courts	871	0.0185	871			871
26200 Juvenile Hall	34,116	0.7244	34,116			34,116
26300 Probation	12,109	0.2571	12,109			12,109
Total	47,096	1.0000	47,096			47,096
Direct Bill				47,096		47,096
Less CSD's						
Total Operating	47,096	1.0000	47,096			47,096

Basis of Allocation : Square Footage Occupied by Department

**COUNTY OF SHASTA
 BUILDING USE**

Fiscal Year 13/14 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
26200 Juvenile Hall	63,252.36	1.0000	63,252.36			63,252.36
Total	63,252.36	1.00	63,252.36			63,252
Direct Bill	-		-			-
			63,252.36			63,252
Less CSD's	-			-	-	
Total Operating	63,252.36	1.0000	63,252	-	-	63,252

Basis of Allocation : Square Footage Occupied by Department

**COUNTY OF SHASTA
BUILDING USE**

Fiscal Year 13/14 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
41000 Mental Health	4,277	0.3333	4,277			4,277
41100 Public Health	4,277	0.3333	4,277			4,277
50100 Social Services Administration	4,277	0.3333	4,277			4,277
Total	12,831	1.0000	12,831			12,831
Direct Bill				12,831		12,831
Less CSD's						
Total Operating	12,831	1.0000	12,831			12,831

Basis of Allocation : Square Footage Occupied by Department

**COUNTY OF SHASTA
BUILDING USE**

Fiscal Year 13/14 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
20700 Public Defender	3,238	1.0000	3,238			3,238
Total Direct Bill	3,238	1.0000	3,238			3,238
Less CSD's				3,238		3,238
Total Operating	3,238	1.0000	3,238			3,238

Basis of Allocation : Square Footage Occupied by Department

**COUNTY OF SHASTA
BUILDING USE**

Fiscal Year 13/14 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
23500 Sheriff	6,846	0.0390	6,846			6,846
28700 Coroner	3,986	0.0227	3,986			3,986
29700 Animal Control	1,113	0.0063	1,113			1,113
30100 Roads	18,860	0.1075	18,860			18,860
41000 Mental Health	2,580	0.0147	2,580			2,580
41100 Public Health	93,742	0.5341	93,742			93,742
50100 Social Services Administration	28,397	0.1618	28,397			28,397
61100 Library	8,820	0.0503	8,820			8,820
62000 Agriculture Extension Service	1,079	0.0061	1,079			1,079
71000 Veterans' Hall	10,083	0.0575	10,083			10,083
Total	175,504	1.0000	175,504			175,504
Direct Bill						
Less CSD's						
Total Operating	175,504	1.0000	175,504			175,504

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

**COUNTY OF SHASTA
BUILDING USE**

Fiscal Year 13/14 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
10200 CAO	96,434	0.0566	96,434			96,434
11000 Auditor - Controller	157,525	0.0925	157,525			157,525
11100 TTC	134,558	0.0790	134,558			134,558
11300 Purchasing	43,026	0.0253	43,026			43,026
12000 County Counsel	90,616	0.0532	90,616			90,616
13000 Personnel	93,252	0.0547	93,252			93,252
10100 Board of Supervisors	28,287	0.0166	28,287			28,287
10300 Clerk of the Board	49,230	0.0289	49,230			49,230
11200 Assessor	254,747	0.1495	254,747			254,747
29000 Recorder	93,284	0.0548	93,284			93,284
53000 Opportunity Center	41,435	0.0243	41,435			41,435
54300 Housing	87,048	0.0511	87,048			87,048
59000 Community Action Agency	54,180	0.0318	54,180			54,180
95000 Risk Management	95,518	0.0561	95,518			95,518
92500 Information Systems	384,580	0.2257	384,580			384,580
Total	1,703,721	1.0000	1,703,721			1,703,721
Direct Bill						
			1,703,721			1,703,721
Less CSD's	(615,412)	(0.3612)	(615,412)			(615,412)
Total Operating	1,088,309	0.6388	1,088,309			1,088,309

Basis of Allocation : Square Footage Occupied by Department

**COUNTY OF SHASTA
 BUILDING USE**

Fiscal Year 13/14 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
22700 District Attorney	105,859	0.9200	105,859			105,859
57000 Veterans' Services	9,207	0.0800	9,207			9,207
Total	115,066	1.0000	115,066			115,066
Direct Bill				115,066		115,066
Less CSD's						
Total Operating	115,066	1.0000	115,066			115,066

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF SHASTA
BUILDING USE

Fiscal Year 13/14 Actual	Total	Courthouse	Courthouse Annex	Placer St. Building	Burney Office	Hospital Buildings	Juvenile Hall	Juv	Jury Assembly	1815 Yuba Remodel	Individual Buildings	Admin Center Building	DA/VSO Building
								Rehab Facility					
10200 CAO	96,434											96,434	
11000 Auditor - Controller	157,525											157,525	
11100 TTC	134,558											134,558	
11300 Purchasing	43,026											43,026	
12000 County Counsel	90,616											90,616	
13000 Personnel	93,252											93,252	
10100 Board of Supervisors	28,287											28,287	
10300 Clerk of the Board	49,230											49,230	
11200 Assessor	254,747											254,747	
20110 Trial Courts	2,315				1,444		871						
20700 Public Defender	3,238									3,238			
22700 District Attorney	105,859												105,859
23500 Sheriff	23,448					16,602					6,846		
23700 Sheriff Civil Unit	1,571	1,571											
26100 Burney Substation	2,220				2,220								
26200 Juvenile Hall	97,368						34,116	63,252					
26300 Probation	12,109						12,109						
28200 Building	8,934			8,934									
28600 Planning	11,580			11,580									
28700 Coroner	3,986										3,986		
29000 Recorder	93,284											93,284	
29700 Animal Control	1,113										1,113		
30100 Roads	54,194			35,334							18,860		
40200 Environmental Health	8,944			8,944									
41000 Mental Health	46,810					39,953			4,277		2,580		
41100 Public Health	102,228					4,210			4,277		93,742		
50100 Social Services Administration	33,716					1,043			4,277		28,397		
53000 Opportunity Center	41,435											41,435	
54300 Housing	87,048											87,048	
57000 Veterans' Services	9,207												9,207
59000 Community Action Agency	54,180											54,180	
61100 Library	8,820										8,820		
62000 Agriculture Extension Service	1,079										1,079		
71000 Veterans' Hall	10,083										10,083		
95000 Risk Management	95,518											95,518	
92500 Information Systems	384,580											384,580	
00373 AQMD	11,979			11,885		94							
00862 Law Library	1,883	1,883											
00952 Courts	73,604	22,788	50,816										
Total	2,340,009	26,242	50,816	76,678	3,664	61,902	47,096	63,252	12,831	3,238	175,504	1,703,721	115,066
Direct Bill	2,340,009	26,242	50,816	76,678	3,664	61,902	47,096	63,252	12,831	3,238	175,504	1,703,721	115,066
Less CSD's	(615,412)											(615,412)	
Total Operating	1,724,598	26,242	50,816	76,678	3,664	61,902	47,096	63,252	12,831	3,238	175,504	1,088,309	115,066

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Fiscal Year 13/14 Actual

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

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

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

The county did not bill for these costs in FY 2013-14.

*Schedule of Costs
to be Reallocated
by Function*

**COUNTY OF SHASTA
EQUIPMENT USE**

12/29/2014

Fiscal Year 13/14 Actual	Total	General & Admin	Equipment Use
	100%		100.00%
Other Expenditures & Costs			
Equipment Use	259,952		259,952
Expenditures Per Financial Statements	259,952		259,952
Cost Adjustments			
Equipment Use to CSD	(38,204)		(38,204)
Total Allocated	221,748		221,748

**COUNTY OF SHASTA
EQUIPMENT USE**

Fiscal Year 13/14 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
10200 CAO	3,942	0.0152	3,942			3,942
11000 Auditor - Controller	16,940	0.0652	16,940			16,940
11100 TTC	7,543	0.0290	7,543			7,543
11300 Purchasing	1,015	0.0039	1,015			1,015
12000 County Counsel	5,610	0.0216	5,610			5,610
13000 Personnel	3,155	0.0121	3,155			3,155
10100 Board of Supervisors	5,024	0.0193	5,024			5,024
11200 Assessor	22,825	0.0878	22,825			22,825
22700 District Attorney	1,170	0.0045	1,170			1,170
23500 Sheriff	94,482	0.3635	94,482			94,482
24600 Detention Annex	622	0.0024	622			622
26000 Jail	14,330	0.0551	14,330			14,330
26200 Juvenile Hall	4,707	0.0181	4,707			4,707
26300 Probation	4,318	0.0166	4,318			4,318
28200 Building	2,337	0.0090	2,337			2,337
28600 Planning	244	0.0009	244			244
28700 Coroner	1,342	0.0052	1,342			1,342
29000 Recorder	13,349	0.0514	13,349			13,349
29700 Animal Control	10,465	0.0403	10,465			10,465
40200 Environmental Health	248	0.0010	248			248
41000 Mental Health	358	0.0014	358			358
53000 Opportunity Center	1,270	0.0049	1,270			1,270
54300 Housing	9,847	0.0379	9,847			9,847
62000 Agriculture Extension Service	764	0.0029	764			764
95000 Risk Management	8,535	0.0328	8,535			8,535
92500 Information Systems	25,512	0.0981	25,512			25,512
Total	259,952	1.0000	259,952			259,952
Direct Bill						
			259,952			259,952
Less CSD's	(38,204)	(0.1470)	(38,204)			(38,204)
Total Operating	221,748	0.8530	221,748			221,748

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

COUNTY OF SHASTA
EQUIPMENT USE

<u>Fiscal Year 13/14 Actual</u>	Total	General & Admin	Equip Use
10200 CAO	3,942		3,942
11000 Auditor - Controller	16,940		16,940
11100 TTC	7,543		7,543
11300 Purchasing	1,015		1,015
12000 County Counsel	5,610		5,610
13000 Personnel	3,155		3,155
10100 Board of Supervisors	5,024		5,024
11200 Assessor	22,825		22,825
22700 District Attorney	1,170		1,170
23500 Sheriff	94,482		94,482
24600 Detention Annex	622		622
26000 Jail	14,330		14,330
26200 Juvenile Hall	4,707		4,707
26300 Probation	4,318		4,318
28200 Building	2,337		2,337
28600 Planning	244		244
28700 Coroner	1,342		1,342
29000 Recorder	13,349		13,349
29700 Animal Control	10,465		10,465
40200 Environmental Health	248		248
41000 Mental Health	358		358
53000 Opportunity Center	1,270		1,270
54300 Housing	9,847		9,847
62000 Agriculture Extension Service	764		764
95000 Risk Management	8,535		8,535
92500 Information Systems	25,512		25,512
Total	259,952		259,952
Direct Bill	259,952		259,952
Less CSD's	(38,204)		(38,204)
Total Operating	221,748		221,748

Fiscal Year 13/14 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 2013-14 total expenses. This is a change from previous years allocation 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

12/29/2014

Fiscal Year 13/14 Actual	Total	General & Admin	General Audit	Identified Audit
Other Expenditures & Costs				
General Audit	56,273		56,273	
Identified Audit	16,727			16,727
Expenditures Per Financial Statements	<u>73,000</u>		<u>56,273</u>	<u>16,727</u>
Cost Adjustments				
County Audit to CSD	(1,629)		(1,629)	
Total Allocated	<u><u>71,371</u></u>		<u><u>54,644</u></u>	<u><u>16,727</u></u>

COUNTY OF SHASTA
COUNTY AUDIT

Fiscal Year 13/14 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
10200 CAO	2,273,477	0.0071	400			400
11000 Auditor - Controller	2,580,197	0.0081	455			455
11100 TTC	1,684,164	0.0053	297			297
11300 Purchasing	104,851	0.0003	18			18
12000 County Counsel	1,619,619	0.0051	285			285
13000 Personnel	988,095	0.0031	174			174
10100 Board of Supervisors	542,991	0.0017	96			96
10300 Clerk of the Board	369,837	0.0012	65			65
11200 Assessor	4,050,854	0.0127	714			714
14000 Elections	1,288,984	0.0040	227			227
15900 Inter Mountain Fair	683,029	0.0021	120			120
16600 Land, Buildings & Improvements	592,480	0.0019	104			104
16902 Capital Proj Juvenile Hall	3,120,835	0.0098	550			550
16903 Capital Proj Adult Rehab Center	75,371	0.0002	13			13
17200 Surveyor	13,360	0.0000	2			2
17500 CSA Administration	752,406	0.0024	133			133
20110 Trial Courts	1,919,050	0.0060	338			338
20300 Conflict Public Defender	1,877,676	0.0059	331			331
20700 Public Defender	3,301,729	0.0103	582			582
20800 Grand Jury	107,888	0.0003	19			19
22100 County Clerk	321,262	0.0010	57			57
22700 District Attorney	7,049,093	0.0221	1,242			1,242
22800 DCSS	7,000,414	0.0219	1,233			1,233
23500 Sheriff	17,232,819	0.0539	3,036			3,036
23600 Boating Safety	714,565	0.0022	126			126
23700 Sheriff Civil Unit	473,716	0.0015	83			83
24600 Detention Annex	584,866	0.0018	103			103
25600 Victim Witness	753,268	0.0024	133			133
26000 Jail	13,215,083	0.0414	2,328			2,328
26100 Burney Substation	1,607,189	0.0050	283			283
26200 Juvenile Hall	4,302,892	0.0135	758			758
26300 Probation	10,820,658	0.0339	1,906			1,906
28000 Agriculture Commissioner	1,372,019	0.0043	242			242
28200 Building	1,196,903	0.0037	211			211

COUNTY OF SHASTA
COUNTY AUDIT

Fiscal Year 13/14 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
28500 Knighton Rd Beetle Mitigation	10,705	0.0000	2			2
28600 Planning	1,080,967	0.0034	190			190
28700 Coroner	1,060,184	0.0033	187			187
28800 Dispatch	1,052,740	0.0033	185			185
29000 Recorder	1,152,600	0.0036	203			203
29200 Public Guardian	626,903	0.0020	110			110
29400 Wildlife	5,099	0.0000	1			1
29700 Animal Control	593,854	0.0019	105			105
29900 Public Administration	102,640	0.0003	18			18
30100 Roads	22,416,893	0.0702	3,949			3,949
40200 Environmental Health	1,709,982	0.0054	301			301
40400 Mental Health Services Act	7,296,613	0.0228	1,285			1,285
41000 Mental Health	21,354,727	0.0668	3,762			3,762
41100 Public Health	14,725,232	0.0461	2,594			2,594
41200 Health Care	439,334	0.0014	77			77
41700 Child Services	1,865,333	0.0058	329			329
42200 Alcohol & Drug	2,593,456	0.0081	457			457
42500 Perinatal	616,706	0.0019	109			109
50100 Social Services Administration	91,168,877	0.2854	16,060			16,060
50200 Health and Human Services Agency	7,913,610	0.0248	1,394			1,394
53000 Opportunity Center	5,498,592	0.0172	969			969
54000 County Indigents	1,431,111	0.0045	252			252
54300 Housing	814,914	0.0026	144			144
57000 Veterans' Services	436,169	0.0014	77			77
59000 Community Action Agency	486,942	0.0015	86			86
59200 HSG Home IPP Admin	4,979	0.0000	1			1
59600 Housing Rehabilitation	95,912	0.0003	17			17
61100 Library	1,357,204	0.0042	239			239
62000 Agriculture Extension Service	179,157	0.0006	32			32
62100 Farm Advisor	48,451	0.0002	9			9
70100 Recreation & Parks	32,099	0.0001	6			6
71000 Veterans' Hall	128,537	0.0004	23			23
00200 Fall River Mills Airport	275,194	0.0009	48			48
94000 Fleet Management	2,897,086	0.0091	510			510
95000 Risk Management	8,090,800	0.0253	1,425			1,425
92500 Information Systems	6,103,765	0.0191	1,075			1,075
95500 Facilities Management	3,461,021	0.0108	610			610
00207 Solid Waste	2,783,419	0.0087	490			490
00210 Shasta County Transit	420,074	0.0013	74			74
00300 Amber Lane PRD	296	0.0000	0			0

COUNTY OF SHASTA
COUNTY AUDIT

Fiscal Year 13/14 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
00301 Burney Meadows Storm Drain	109	0.0000	0			0
00302 Amber Ridge PRD	447	0.0000	0			0
00303 Marianas PRD	470	0.0000	0			0
00304 Coloma PRD	363	0.0000	0			0
00305 Vedder Road PRD	146	0.0000	0			0
00306 River Hill Estates PRD	926	0.0000	0			0
00307 Craig Lane PRD	1,036	0.0000	0			0
00308 E. Stillwater Way PRD	5,153	0.0000	1			1
00309 Fullerton Way PRD	268	0.0000	0			0
00310 Deer Flat Road	155	0.0000	0			0
00311 Skyway PRD	278	0.0000	0			0
00312 Mule Mt. PRD	267	0.0000	0			0
00313 Fore Way PRD	251	0.0000	0			0
00314 Blacks PRD	335	0.0000	0			0
00315 Logan PRD	6,249	0.0000	1			1
00316 Valparaiso PRD	473	0.0000	0			0
00317 Lakehead Lighting	1,132	0.0000	0			0
00318 Lark Court PRD	298	0.0000	0			0
00319 Manor Crest PRD	1,744	0.0000	0			0
00320 Santa Barbara Estates PRD	299	0.0000	0			0
00321 Victoria Highlands Estates PRD	292	0.0000	0			0
00322 Country Fields Estates PRD	57,357	0.0002	10			10
00324 China Gulch PRD	22,370	0.0001	4			4
00325 Manton Heights PRD	494	0.0000	0			0
00326 Manzanillo Orchard PRD	279	0.0000	0			0
00327 Lavern Lane PRD	444	0.0000	0			0
00328 Canto Del Lupine PRD Admin	1,040	0.0000	0			0
00329 Crowley Crk Ranchettes PRD Adm	283	0.0000	0			0
00330 Jordan Manor PRD Admin	223	0.0000	0			0
00331 Ritts Mill Road Admin	1,679	0.0000	0			0
00332 Rother Lighting	5,001	0.0000	1			1
00333 Robledo Road PRD Admin	230	0.0000	0			0
00334 Santa Barbara #2 PRD Admin	275	0.0000	0			0
00335 N Chaparral Dr PRD Admin	342	0.0000	0			0
00337 Woggon Lane PRD Admin	356	0.0000	0			0
00338 Aiden Park PRD Admin	243	0.0000	0			0
00339 L&R Estates PRD Admin	484	0.0000	0			0
00340 Squaw Carpet Fire Accs PRD Admir	5,451	0.0000	1			1
00341 Rolland Cntry Estates PRD Admin	277	0.0000	0			0
00342 Shelly Lane PRD Admin	421	0.0000	0			0

COUNTY OF SHASTA
COUNTY AUDIT

Fiscal Year 13/14 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
00343 Millville Way PRD Admin	29,214	0.0001	5			5
00344 Diamond Ridge PRD Admin	288	0.0000	0			0
00345 Mountain Gate Meadows PRD Admi	288	0.0000	0			0
00347 Sierra Lighting	1,558	0.0000	0			0
00351 Timber Ridge PRD Admin	264	0.0000	0			0
00360 Equestrian Estates PRD Admin	290	0.0000	0			0
00361 Tract 1323 PRD	666	0.0000	0			0
00364 Sonora PRD	8,215	0.0000	1			1
00366 Ponder PRD	357	0.0000	0			0
00367 Shasta Meadows PRD	3,885	0.0000	1			1
00368 Old Stagecoach PRD	1,055	0.0000	0			0
00369 Inter Mountain PRD	20,574	0.0001	4			4
00370 Alpine PRD	366	0.0000	0			0
00371 Water Agency	308,904	0.0010	54			54
00372 Dusty PRD	691	0.0000	0			0
00373 AQMD	2,567,244	0.0080	452			452
00374 Castella Water	79,828	0.0002	14			14
00375 Sugarloaf Water	56,437	0.0002	10			10
00376 Buckshot Ln Em Fire PRD Admin	108	0.0000	0			0
00377 Jones Valley Water	709,614	0.0022	125			125
00378 Palo Cedro Sewer	841,721	0.0026	148			148
00380 Amesbury Village PRD Admin	118	0.0000	0			0
00381 Palo Cedro Oaks PRD Admin	355	0.0000	0			0
00382 Shasta Lake Ranchos R/M	41,146	0.0001	7			7
00383 Holiday Acres R/M	26,354	0.0001	5			5
00384 Alpine Meadows Sewer	36,158	0.0001	6			6
00385 Belmont Storm Drain	447	0.0000	0			0
00386 Street Lighting Admin.	78,595	0.0002	14			14
00387 Cottonwood Sewer	852,824	0.0027	150			150
00391 Fire Protection Admin.	5,509,544	0.0172	971			971
00393 Burney Storm Drain	74	0.0000	0			0
00394 Keswick Admin.	345,547	0.0011	61			61
00395 French Gulch Water	129,309	0.0004	23			23
00396 Cragview Water	80,553	0.0003	14			14
00397 Los Palos Dr Em Fire PRD Admin	258	0.0000	0			0
00398 Foxwood Estates PRD Admin	495	0.0000	0			0
00399 Rocky Ledge estates PRD Admin	517	0.0000	0			0
00600 Cottonwood Crk Meadows PRD	278	0.0000	0			0
00601 CSA #3 Castella Loan Admin	9,750	0.0000	2			2
00602 Aegean Way PRD	263	0.0000	0			0

COUNTY OF SHASTA
COUNTY AUDIT

Fiscal Year 13/14 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
00603 Village Green PRD	249	0.0000	0			0
00604 Butterfield PRD	287	0.0000	0			0
00605 Honeybee Acres PRD	250	0.0000	0			0
00606 Silver Saddle PRD	277	0.0000	0			0
00607 Wisteria Estates PRD	381	0.0000	0			0
00608 Santa Barbara PRD	297	0.0000	0			0
00609 Stillwater Ranch PRD	313	0.0000	0			0
00610 Sterling Ranch PRD	250	0.0000	0			0
00611 Mt. Lassen Woods PRD	464	0.0000	0			0
00612 Waterleaf Estates PRD	344	0.0000	0			0
00613 Jennifer Dr EFER PRD	359	0.0000	0			0
00614 White Oak Manor PRD	303	0.0000	0			0
00615 Terri Lee Terrace EFER PRD	321	0.0000	0			0
00616 Westview Rd EFER PRD	488	0.0000	0			0
00617 Sleeping Bull Estates PRD	649	0.0000	0			0
00618 Garth Dr EFER PRD	314	0.0000	0			0
00619 Clover Road PRD	199	0.0000	0			0
00620 Nunes Ranch PRD	251	0.0000	0			0
00621 No. 2 Squaw Carpet PRD	116	0.0000	0			0
00622 No. 2 Crowley Crk Rnchts PRD	119	0.0000	0			0
00623 No. 2 Los Palos Dr EFER PRD	127	0.0000	0			0
00624 Scenic Oak PRD	137	0.0000	0			0
00625 No. 2 Butterfield Ln EFER PRD	134	0.0000	0			0
00835 Detention Fac Inmate Funds Adm	247,337	0.0008	44			44
00851 IHSS Public Authority	414,417	0.0013	73			73
Total	319,454,292	1.0000	56,273			56,273
Direct Bill			56,273			56,273
Less CSD's	(9,250,402)	(0.0290)	(1,629)			(1,629)
Total Operating	310,203,890	0.9710	54,644			54,644

Basis of Allocation : Actual FY 13/14 Total Expenses by Department

**COUNTY OF SHASTA
COUNTY AUDIT**

Fiscal Year 13/14 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
22800 DCSS	2,352	0.1406	2,352			2,352
30100 Roads	2,875	0.1719	2,875			2,875
50100 Social Services Administration	11,500	0.6875	11,500			11,500
Total	16,727	1.0000	16,727			16,727
Direct Bill						
			16,727			16,727
Less CSD's						
Total Operating	16,727	1.0000	16,727			16,727

Basis of Allocation: Direct Identification to Department

Fiscal Year 13/14 Actual	Total	General Audit	Identified Audit
10200 CAO	400	400	
11000 Auditor - Controller	455	455	
11100 TTC	297	297	
11300 Purchasing	18	18	
12000 County Counsel	285	285	
13000 Personnel	174	174	
10100 Board of Supervisors	96	96	
10300 Clerk of the Board	65	65	
11200 Assessor	714	714	
14000 Elections	227	227	
15900 Inter Mountain Fair	120	120	
16600 Land, Buildings & Improvements	104	104	
16902 Capital Proj Juvenile Hall	550	550	
16903 Capital Proj Adult Rehab Center	13	13	
17200 Surveyor	2	2	
17500 CSA Administration	133	133	
20110 Trial Courts	338	338	
20300 Conflict Public Defender	331	331	
20700 Public Defender	582	582	
20800 Grand Jury	19	19	
22100 County Clerk	57	57	
22700 District Attorney	1,242	1,242	
22800 DCSS	3,585	1,233	2,352
23500 Sheriff	3,036	3,036	
23600 Boating Safety	126	126	
23700 Sheriff Civil Unit	83	83	
24600 Detention Annex	103	103	
25600 Victim Witness	133	133	
26000 Jail	2,328	2,328	
26100 Burney Substation	283	283	
26200 Juvenile Hall	758	758	
26300 Probation	1,906	1,906	
28000 Agriculture Commissioner	242	242	
28200 Building	211	211	
28500 Knighton Rd Beetle Mitigation	2	2	

Fiscal Year 13/14 Actual	Total	General Audit	Identified Audit
28600 Planning	190	190	
28700 Coroner	187	187	
28800 Dispatch	185	185	
29000 Recorder	203	203	
29200 Public Guardian	110	110	
29400 Wildlife	1	1	
29700 Animal Control	105	105	
29900 Public Administration	18	18	
30100 Roads	6,824	3,949	2,875
40200 Environmental Health	301	301	
40400 Mental Health Services Act	1,285	1,285	
41000 Mental Health	3,762	3,762	
41100 Public Health	2,594	2,594	
41200 Health Care	77	77	
41700 Child Services	329	329	
42200 Alcohol & Drug	457	457	
42500 Perinatal	109	109	
50100 Social Services Administration	27,560	16,060	11,500
50200 Health and Human Services Agency	1,394	1,394	
53000 Opportunity Center	969	969	
54000 County Indigents	252 #	252	
54300 Housing	144	144	
57000 Veterans' Services	77	77	
59000 Community Action Agency	86	86	
59200 HSG Home IPP Admin	1	1	
59600 Housing Rehabilitation	17	17	
61100 Library	239	239	
62000 Agriculture Extension Service	32	32	
62100 Farm Advisor	9	9	
70100 Recreation & Parks	6	6	
71000 Veterans' Hall	23	23	
00200 Fall River Mills Airport	48	48	
94000 Fleet Management	510	510	
95000 Risk Management	1,425	1,425	
92500 Information Systems	1,075	1,075	
95500 Facilities Management	610	610	
00207 Solid Waste	490	490	
00210 Shasta County Transit	74	74	

Fiscal Year 13/14 Actual	Total	General Audit	Identified Audit
00308 E. Stillwater Way PRD	1	1	
00315 Logan PRD	1	1	
00322 Country Fields Estates PRD	10	10	
00324 China Gulch PRD	4	4	
00332 Rother Lighting	1	1	
00340 Squaw Carpet Fire Accs PRD Admin	1	1	
00343 Millville Way PRD Admin	5	5	
00364 Sonora PRD	1	1	
00367 Shasta Meadows PRD	1	1	
00369 Inter Mountain PRD	4	4	
00371 Water Agency	54	54	
00373 AQMD	452	452	
00374 Castella Water	14	14	
00375 Sugarloaf Water	10	10	
00377 Jones Valley Water	125	125	
00378 Palo Cedro Sewer	148	148	
00382 Shasta Lake Ranchos R/M	7	7	
00383 Holiday Acres R/M	5	5	
00384 Alpine Meadows Sewer	6	6	
00386 Street Lighting Admin.	14	14	
00387 Cottonwood Sewer	150	150	
00391 Fire Protection Admin.	971	971	
00394 Keswick Admin.	61	61	
00395 French Gulch Water	23	23	
00396 Cragview Water	14	14	
00601 CSA #3 Castella Loan Admin	2	2	
00835 Detention Fac Inmate Funds Adm	44	44	
00851 IHSS Public Authority	73	73	
Total	73,000	56,273	16,727
Direct Bill	73,000	56,273	16,727
Less CSD's	(1,629)	(1,629)	
Total Operating	71,371	54,644	16,727

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Fiscal Year 13/14 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 2013-14 total expenses. This is a change from previous years allocations 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 2013-14.

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

12/29/2014

Fiscal Year 13/14 Actual	Total	General & Admin	Budgets & Admin	General Gov't
	100.00%	16.54%	80.55%	2.91%
Wages & Benefits				
Salaries & Wages	600,208	99,274	483,468	17,466
Benefits	247,158	40,880	199,086	7,192
Services & Supplies				
Communications	4,085	676	3,290	119
Food	22	4	18	1
Household Exp.	10,512	1,739	8,467	306
Insurance	2,236	370	1,801	65
Maint. Of Equip.	1,013	168	816	29
Maint. Of Struct.	14,968	2,476	12,057	436
Memberships	1,138			1,138
Office Exp.	7,031	1,163	5,663	205
Office Exp. - Printing	1,406	233	1,133	41
Professional & Special Svs	30,866	30,866		
Info. Systems Service	17,126	2,833	13,795	498
Personnel Preemployment Services	201	33	162	6
Public & Legal Notices	218	36	176	6
Rents & Leases Equip	1,674	277	1,348	49
Rents & Leases Struct	1,200	198	967	35
Small Tools & Equip	1,007	167	811	29
Special Dept. Expense	499	83	402	15
Trans. & Travel	9,672	1,648	8,024	
Utilities	22,389	3,703	18,034	652
Cost Applied/Transfers				
Cost Applied A-87	(1,101,453)	(1,101,453)		
Expenditures Per Financial Statements	<u>(126,824)</u>	<u>(914,629)</u>	<u>759,518</u>	<u>28,287</u>
Cost Adjustments				
Deductions - Cost Applied	1,101,453	1,101,453		
Miscellaneous Revenue	(10,093)	(10,093)		
Building Use to CSD	96,434	96,434		

Schedule of Costs
to be Reallocated
by Function

COUNTY OF SHASTA
COUNTY ADMINISTRATOR

12/29/2014

Fiscal Year 13/14 Actual	Total	General & Admin	Budgets & Admin	General Gov't
	100.00%	16.54%	80.55%	2.91%
Equipment Use to CSD	3,942	3,942		
County Audit to CSD	400	400		
Functional Cost	<u>1,065,312</u>	<u>277,508</u>	<u>759,518</u>	<u>28,287</u>
Additions - 1st Allocation				
Other				
Reallocate Admin		(277,508)	267,832	9,676
Allocable Costs	1,065,312		1,027,350	37,963
Unallocated	(37,963)			(37,963)
1st Allocation	<u>1,027,350</u>		<u>1,027,350</u>	
Additions - 2nd Allocation				
Other	62,121	62,121		
Reallocate Admin		(62,121)	59,955	2,166
Allocable Costs	62,121		59,955	2,166
Unallocated	(2,166)			(2,166)
2nd Allocation	<u>59,955</u>		<u>59,955</u>	
Total Allocated	<u><u>1,087,305</u></u>		<u><u>1,087,305</u></u>	

COUNTY OF SHASTA
COUNTY ADMINISTRATOR

Fiscal Year 13/14 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
10200 CAO	2,273,477	0.0071	7,311			7,311
11000 Auditor - Controller	2,580,197	0.0081	8,298			8,298
11100 TTC	1,684,164	0.0053	5,416			5,416
11300 Purchasing	104,851	0.0003	337			337
12000 County Counsel	1,619,619	0.0051	5,209			5,209
13000 Personnel	988,095	0.0031	3,178			3,178
10100 Board of Supervisors	542,991	0.0017	1,746		105	1,851
10300 Clerk of the Board	369,837	0.0012	1,189		71	1,261
11200 Assessor	4,050,854	0.0127	13,027		783	13,810
14000 Elections	1,288,984	0.0040	4,145		249	4,394
15900 Inter Mountain Fair	683,029	0.0021	2,197		132	2,329
16600 Land, Buildings & Improvements	592,480	0.0019	1,905		115	2,020
16902 Capital Proj Juvenile Hall	3,120,835	0.0098	10,036		603	10,640
16903 Capital Proj Adult Rehab Center	75,371	0.0002	242		15	257
17200 Surveyor	13,360	0.0000	43		3	46
17500 CSA Administration	752,406	0.0024	2,420		145	2,565
20110 Trial Courts	1,919,050	0.0060	6,172		371	6,542
20300 Conflict Public Defender	1,877,676	0.0059	6,039		363	6,401
20700 Public Defender	3,301,729	0.0103	10,618		638	11,256
20800 Grand Jury	107,888	0.0003	347		21	368
22100 County Clerk	321,262	0.0010	1,033		62	1,095
22700 District Attorney	7,049,093	0.0221	22,670		1,362	24,032
22800 DCSS	7,000,414	0.0219	22,513		1,353	23,866
23500 Sheriff	17,232,819	0.0539	55,420		3,331	58,751
23600 Boating Safety	714,565	0.0022	2,298		138	2,436
23700 Sheriff Civil Unit	473,716	0.0015	1,523		92	1,615
24600 Detention Annex	584,866	0.0018	1,881		113	1,994
25600 Victim Witness	753,268	0.0024	2,422		146	2,568
26000 Jail	13,215,083	0.0414	42,499		2,554	45,053
26100 Burney Substation	1,607,189	0.0050	5,169		311	5,479
26200 Juvenile Hall	4,302,892	0.0135	13,838		832	14,670
26300 Probation	10,820,658	0.0339	34,799		2,091	36,890
28000 Agriculture Commissioner	1,372,019	0.0043	4,412		265	4,678

COUNTY OF SHASTA
COUNTY ADMINISTRATOR

Fiscal Year 13/14 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
28200 Building	1,196,903	0.0037	3,849		231	4,081
28500 Knighton Rd Beetle Mitigation	10,705	0.0000	34		2	36
28600 Planning	1,080,967	0.0034	3,476		209	3,685
28700 Coroner	1,060,184	0.0033	3,409		205	3,614
28800 Dispatch	1,052,740	0.0033	3,386		203	3,589
29000 Recorder	1,152,600	0.0036	3,707		223	3,929
29200 Public Guardian	626,903	0.0020	2,016		121	2,137
29400 Wildlife	5,099	0.0000	16		1	17
29700 Animal Control	593,854	0.0019	1,910		115	2,025
29900 Public Administration	102,640	0.0003	330		20	350
30100 Roads	22,416,893	0.0702	72,092		4,333	76,424
40200 Environmental Health	1,709,982	0.0054	5,499		330	5,830
40400 Mental Health Services Act	7,296,613	0.0228	23,466		1,410	24,876
41000 Mental Health	21,354,727	0.0668	68,676		4,127	72,803
41100 Public Health	14,725,232	0.0461	47,356		2,846	50,202
41200 Health Care	439,334	0.0014	1,413		85	1,498
41700 Child Services	1,865,333	0.0058	5,999		361	6,359
42200 Alcohol & Drug	2,593,456	0.0081	8,340		501	8,842
42500 Perinatal	616,706	0.0019	1,983		119	2,102
50100 Social Services Administration	91,168,877	0.2854	293,195		17,621	310,816
50200 Health and Human Services Agency	7,913,610	0.0248	25,450		1,530	26,979
53000 Opportunity Center	5,498,592	0.0172	17,683		1,063	18,746
54000 County Indigents	1,431,111	0.0045	4,602		277	4,879
54300 Housing	814,914	0.0026	2,621		158	2,778
57000 Veterans' Services	436,169	0.0014	1,403		84	1,487
59000 Community Action Agency	486,942	0.0015	1,566		94	1,660
59200 HSG Home IPP Admin	4,979	0.0000	16		1	17
59600 Housing Rehabilitation	95,912	0.0003	308		19	327
61100 Library	1,357,204	0.0042	4,365		262	4,627
62000 Agriculture Extension Service	179,157	0.0006	576		35	611
62100 Farm Advisor	48,451	0.0002	156		9	165
70100 Recreation & Parks	32,099	0.0001	103		6	109
71000 Veterans' Hall	128,537	0.0004	413		25	438
00200 Fall River Mills Airport	275,194	0.0009	885		53	938
94000 Fleet Management	2,897,086	0.0091	9,317		560	9,877
95000 Risk Management	8,090,800	0.0253	26,020		1,564	27,583
92500 Information Systems	6,103,765	0.0191	19,629		1,180	20,809
95500 Facilities Management	3,461,021	0.0108	11,130		669	11,799
00207 Solid Waste	2,783,419	0.0087	8,951		538	9,489
00210 Shasta County Transit	420,074	0.0013	1,351		81	1,432
00300 Amber Lane PRD	296	0.0000	1		0	1
00301 Burney Meadows Storm Drain	109	0.0000	0		0	0

COUNTY OF SHASTA
COUNTY ADMINISTRATOR

Fiscal Year 13/14 Actual	Allocation Units	Allocated		Direct Billed	2nd Allocation	Total
		Percent	1st Allocation			
00302 Amber Ridge PRD	447	0.0000	1		0	2
00303 Marianas PRD	470	0.0000	2		0	2
00304 Coloma PRD	363	0.0000	1		0	1
00305 Vedder Road PRD	146	0.0000	0		0	0
00306 River Hill Estates PRD	926	0.0000	3		0	3
00307 Craig Lane PRD	1,036	0.0000	3		0	4
00308 E. Stillwater Way PRD	5,153	0.0000	17		1	18
00309 Fullerton Way PRD	268	0.0000	1		0	1
00310 Deer Flat Road	155	0.0000	0		0	1
00311 Skyway PRD	278	0.0000	1		0	1
00312 Mule Mt. PRD	267	0.0000	1		0	1
00313 Fore Way PRD	251	0.0000	1		0	1
00314 Blacks PRD	335	0.0000	1		0	1
00315 Logan PRD	6,249	0.0000	20		1	21
00316 Valparaiso PRD	473	0.0000	2		0	2
00317 Lakehead Lighting	1,132	0.0000	4		0	4
00318 Lark Court PRD	298	0.0000	1		0	1
00319 Manor Crest PRD	1,744	0.0000	6		0	6
00320 Santa Barbara Estates PRD	299	0.0000	1		0	1
00321 Victoria Highlands Estates PRD	292	0.0000	1		0	1
00322 Country Fields Estates PRD	57,357	0.0002	184		11	196
00324 China Gulch PRD	22,370	0.0001	72		4	76
00325 Manton Heights PRD	494	0.0000	2		0	2
00326 Manzanillo Orchard PRD	279	0.0000	1		0	1
00327 Lavern Lane PRD	444	0.0000	1		0	2
00328 Canto Del Lupine PRD Admin	1,040	0.0000	3		0	4
00329 Crowley Crk Ranchettes PRD Adm	283	0.0000	1		0	1
00330 Jordan Manor PRD Admin	223	0.0000	1		0	1
00331 Ritts Mill Road Admin	1,679	0.0000	5		0	6
00332 Rother Lighting	5,001	0.0000	16		1	17
00333 Robledo Road PRD Admin	230	0.0000	1		0	1
00334 Santa Barbara #2 PRD Admin	275	0.0000	1		0	1
00335 N Chaparral Dr PRD Admin	342	0.0000	1		0	1
00337 Woggon Lane PRD Admin	356	0.0000	1		0	1
00338 Aiden Park PRD Admin	243	0.0000	1		0	1
00339 L&R Estates PRD Admin	484	0.0000	2		0	2
00340 Squaw Carpet Fire Accs PRD Admin	5,451	0.0000	18		1	19
00341 Rolland Cntry Estates PRD Admin	277	0.0000	1		0	1
00342 Shelly Lane PRD Admin	421	0.0000	1		0	1
00343 Millville Way PRD Admin	29,214	0.0001	94		6	100
00344 Diamond Ridge PRD Admin	288	0.0000	1		0	1
00345 Mountain Gate Meadows PRD Admin	288	0.0000	1		0	1

COUNTY OF SHASTA
COUNTY ADMINISTRATOR

Fiscal Year 13/14 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
00347 Sierra Lighting	1,558	0.0000	5		0	5
00351 Timber Ridge PRD Admin	264	0.0000	1		0	1
00360 Equestrian Estates PRD Admin	290	0.0000	1		0	1
00361 Tract 1323 PRD	666	0.0000	2		0	2
00364 Sonora PRD	8,215	0.0000	26		2	28
00366 Ponder PRD	357	0.0000	1		0	1
00367 Shasta Meadows PRD	3,885	0.0000	12		1	13
00368 Old Stagecoach PRD	1,055	0.0000	3		0	4
00369 Inter Mountain PRD	20,574	0.0001	66		4	70
00370 Alpine PRD	366	0.0000	1		0	1
00371 Water Agency	308,904	0.0010	993		60	1,053
00372 Dusty PRD	691	0.0000	2		0	2
00373 AQMD	2,567,244	0.0080	8,256		496	8,752
00374 Castella Water	79,828	0.0002	257		15	272
00375 Sugarloaf Water	56,437	0.0002	181		11	192
00376 Buckshot Ln Em Fire PRD Admin	108	0.0000	0		0	0
00377 Jones Valley Water	709,614	0.0022	2,282		137	2,419
00378 Palo Cedro Sewer	841,721	0.0026	2,707		163	2,870
00380 Amesbury Village PRD Admin	118	0.0000	0		0	0
00381 Palo Cedro Oaks PRD Admin	355	0.0000	1		0	1
00382 Shasta Lake Ranchos R/M	41,146	0.0001	132		8	140
00383 Holiday Acres R/M	26,354	0.0001	85		5	90
00384 Alpine Meadows Sewer	36,158	0.0001	116		7	123
00385 Belmont Storm Drain	447	0.0000	1		0	2
00386 Street Lighting Admin.	78,595	0.0002	253		15	268
00387 Cottonwood Sewer	852,824	0.0027	2,743		165	2,907
00391 Fire Protection Admin.	5,509,544	0.0172	17,718		1,065	18,783
00393 Burney Storm Drain	74	0.0000	0		0	0
00394 Keswick Admin.	345,547	0.0011	1,111		67	1,178
00395 French Gulch Water	129,309	0.0004	416		25	441
00396 Cragview Water	80,553	0.0003	259		16	275
00397 Los Palos Dr Em Fire PRD Admin	258	0.0000	1		0	1
00398 Foxwood Estates PRD Admin	495	0.0000	2		0	2
00399 Rocky Ledge estates PRD Admin	517	0.0000	2		0	2
00600 Cottonwood Crk Meadows PRD	278	0.0000	1		0	1
00601 CSA #3 Castella Loan Admin	9,750	0.0000	31		2	33
00602 Aegean Way PRD	263	0.0000	1		0	1
00603 Village Green PRD	249	0.0000	1		0	1
00604 Butterfield PRD	287	0.0000	1		0	1
00605 Honeybee Acres PRD	250	0.0000	1		0	1
00606 Silver Saddle PRD	277	0.0000	1		0	1
00607 Wisteria Estates PRD	381	0.0000	1		0	1

COUNTY OF SHASTA
COUNTY ADMINISTRATOR

Fiscal Year 13/14 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
00608 Santa Barbara PRD	297	0.0000	1		0	1
00609 Stillwater Ranch PRD	313	0.0000	1		0	1
00610 Sterling Ranch PRD	250	0.0000	1		0	1
00611 Mt. Lassen Woods PRD	464	0.0000	1		0	2
00612 Waterleaf Estates PRD	344	0.0000	1		0	1
00613 Jennifer Dr EFER PRD	359	0.0000	1		0	1
00614 White Oak Manor PRD	303	0.0000	1		0	1
00615 Terri Lee Terrace EFER PRD	321	0.0000	1		0	1
00616 Westview Rd EFER PRD	488	0.0000	2		0	2
00617 Sleeping Bull Estates PRD	649	0.0000	2		0	2
00618 Garth Dr EFER PRD	314	0.0000	1		0	1
00619 Clover Road PRD	199	0.0000	1		0	1
00620 Nunes Ranch PRD	251	0.0000	1		0	1
00621 No. 2 Squaw Carpet PRD	116	0.0000	0		0	0
00622 No. 2 Crowley Crk Rnchts PRD	119	0.0000	0		0	0
00623 No. 2 Los Palos Dr EFER PRD	127	0.0000	0		0	0
00624 Scenic Oak PRD	137	0.0000	0		0	0
00625 No. 2 Butterfield Ln EFER PRD	134	0.0000	0		0	0
00835 Detention Fac Inmate Funds Adm	247,337	0.0008	795		48	843
00851 IHSS Public Authority	414,417	0.0013	1,333		80	1,413
Total	319,454,292	1.0000	1,027,350		59,955	1,087,305
Direct Bill						
			1,027,350		59,955	1,087,305
Less CSD's	(9,250,402)	(0.0290)	(29,749)			(29,749)
Total Operating	310,203,890	0.9710	997,601		59,955	1,057,556

Basis of Allocation : Actual FY 13/14 Total Expenses by Department

Fiscal Year 13/14 Actual	Total	Budgets & Admin
10200 CAO	7,311	7,311
11000 Auditor - Controller	8,298	8,298
11100 TTC	5,416	5,416
11300 Purchasing	337	337
12000 County Counsel	5,209	5,209
13000 Personnel	3,178	3,178
10100 Board of Supervisors	1,851	1,851
10300 Clerk of the Board	1,261	1,261
11200 Assessor	13,810	13,810
14000 Elections	4,394	4,394
15900 Inter Mountain Fair	2,329	2,329
16600 Land, Buildings & Improvements	2,020	2,020
16902 Capital Proj Juvenile Hall	10,640	10,640
16903 Capital Proj Adult Rehab Center	257	257
17200 Surveyor	46	46
17500 CSA Administration	2,565	2,565
20110 Trial Courts	6,542	6,542
20300 Conflict Public Defender	6,401	6,401
20700 Public Defender	11,256	11,256
20800 Grand Jury	368	368
22100 County Clerk	1,095	1,095
22700 District Attorney	24,032	24,032
22800 DCSS	23,866	23,866
23500 Sheriff	58,751	58,751
23600 Boating Safety	2,436	2,436
23700 Sheriff Civil Unit	1,615	1,615
24600 Detention Annex	1,994	1,994
25600 Victim Witness	2,568	2,568
26000 Jail	45,053	45,053
26100 Burney Substation	5,479	5,479
26200 Juvenile Hall	14,670	14,670
26300 Probation	36,890	36,890
28000 Agriculture Commissioner	4,678	4,678

Fiscal Year 13/14 Actual	Total	Budgets & Admin
28200 Building	4,081	4,081
28500 Knighton Rd Beetle Mitigation	36	36
28600 Planning	3,685	3,685
28700 Coroner	3,614	3,614
28800 Dispatch	3,589	3,589
29000 Recorder	3,929	3,929
29200 Public Guardian	2,137	2,137
29400 Wildlife	17	17
29700 Animal Control	2,025	2,025
29900 Public Administration	350	350
30100 Roads	76,424	76,424
40200 Environmental Health	5,830	5,830
40400 Mental Health Services Act	24,876	24,876
41000 Mental Health	72,803	72,803
41100 Public Health	50,202	50,202
41200 Health Care	1,498	1,498
41700 Child Services	6,359	6,359
42200 Alcohol & Drug	8,842	8,842
42500 Perinatal	2,102	2,102
50100 Social Services Administration	310,816	310,816
50200 Health and Human Services Agency	26,979	26,979
53000 Opportunity Center	18,746	18,746
54000 County Indigents	4,879	4,879
54300 Housing	2,778	2,778
57000 Veterans' Services	1,487	1,487
59000 Community Action Agency	1,660	1,660
59200 HSG Home IPP Admin	17	17
59600 Housing Rehabilitation	327	327
61100 Library	4,627	4,627
62000 Agriculture Extension Service	611	611
62100 Farm Advisor	165	165
70100 Recreation & Parks	109	109
71000 Veterans' Hall	438	438
00200 Fall River Mills Airport	938	938
94000 Fleet Management	9,877	9,877
95000 Risk Management	27,583	27,583
92500 Information Systems	20,809	20,809
95500 Facilities Management	11,799	11,799

Fiscal Year 13/14 Actual	Total	Budgets & Admin
00207 Solid Waste	9,489	9,489
00210 Shasta County Transit	1,432	1,432
00300 Amber Lane PRD	1	1
00302 Amber Ridge PRD	2	2
00303 Marianas PRD	2	2
00304 Coloma PRD	1	1
00306 River Hill Estates PRD	3	3
00307 Craig Lane PRD	4	4
00308 E. Stillwater Way PRD	18	18
00309 Fullerton Way PRD	1	1
00310 Deer Flat Road	1	1
00311 Skyway PRD	1	1
00312 Mule Mt. PRD	1	1
00313 Fore Way PRD	1	1
00314 Blacks PRD	1	1
00315 Logan PRD	21	21
00316 Valparaiso PRD	2	2
00317 Lakehead Lighting	4	4
00318 Lark Court PRD	1	1
00319 Manor Crest PRD	6	6
00320 Santa Barbara Estates PRD	1	1
00321 Victoria Highlands Estates PRD	1	1
00322 Country Fields Estates PRD	196	196
00324 China Gulch PRD	76	76
00325 Manton Heights PRD	2	2
00326 Manzanillo Orchard PRD	1	1
00327 Lavern Lane PRD	2	2
00328 Canto Del Lupine PRD Admin	4	4
00329 Crowley Crk Ranchettes PRD Adm	1	1
00330 Jordan Manor PRD Admin	1	1
00331 Ritts Mill Road Admin	6	6
00332 Rother Lighting	17	17
00333 Robledo Road PRD Admin	1	1
00334 Santa Barbara #2 PRD Admin	1	1
00335 N Chaparral Dr PRD Admin	1	1
00337 Woggon Lane PRD Admin	1	1
00338 Aiden Park PRD Admin	1	1
00339 L&R Estates PRD Admin	2	2

Fiscal Year 13/14 Actual	Total	Budgets & Admin
00340 Squaw Carpet Fire Accs PRD Admin	19	19
00341 Rolland Cntry Estates PRD Admin	1	1
00342 Shelly Lane PRD Admin	1	1
00343 Millville Way PRD Admin	100	100
00344 Diamond Ridge PRD Admin	1	1
00345 Mountain Gate Meadows PRD Admi	1	1
00347 Sierra Lighting	5	5
00351 Timber Ridge PRD Admin	1	1
00360 Equestrian Estates PRD Admin	1	1
00361 Tract 1323 PRD	2	2
00364 Sonora PRD	28	28
00366 Ponder PRD	1	1
00367 Shasta Meadows PRD	13	13
00368 Old Stagecoach PRD	4	4
00369 Inter Mountain PRD	70	70
00370 Alpine PRD	1	1
00371 Water Agency	1,053	1,053
00372 Dusty PRD	2	2
00373 AQMD	8,752	8,752
00374 Castella Water	272	272
00375 Sugarloaf Water	192	192
00377 Jones Valley Water	2,419	2,419
00378 Palo Cedro Sewer	2,870	2,870
00381 Palo Cedro Oaks PRD Admin	1	1
00382 Shasta Lake Ranchos R/M	140	140
00383 Holiday Acres R/M	90	90
00384 Alpine Meadows Sewer	123	123
00385 Belmont Storm Drain	2	2
00386 Street Lighting Admin.	268	268
00387 Cottonwood Sewer	2,907	2,907
00391 Fire Protection Admin.	18,783	18,783
00394 Keswick Admin.	1,178	1,178
00395 French Gulch Water	441	441
00396 Cragview Water	275	275
00397 Los Palos Dr Em Fire PRD Admin	1	1
00398 Foxwood Estates PRD Admin	2	2
00399 Rocky Ledge estates PRD Admin	2	2
00600 Cottonwood Crk Meadows PRD	1	1

Fiscal Year 13/14 Actual	Total	Budgets & Admin
00601 CSA #3 Castella Loan Admin	33	33
00602 Aegean Way PRD	1	1
00603 Village Green PRD	1	1
00604 Butterfield PRD	1	1
00605 Honeybee Acres PRD	1	1
00606 Silver Saddle PRD	1	1
00607 Wisteria Estates PRD	1	1
00608 Santa Barbara PRD	1	1
00609 Stillwater Ranch PRD	1	1
00610 Sterling Ranch PRD	1	1
00611 Mt. Lassen Woods PRD	2	2
00612 Waterleaf Estates PRD	1	1
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	2	2
00617 Sleeping Bull Estates PRD	2	2
00618 Garth Dr EFER PRD	1	1
00619 Clover Road PRD	1	1
00620 Nunes Ranch PRD	1	1
00835 Detention Fac Inmate Funds Adm	843	843
00851 IHSS Public Authority	1,413	1,413
	1,087,305	1,087,305
Total		
Direct Bill	1,087,305	1,087,305
	(29,749)	(29,749)
Less CSD's		
Total Operating	1,057,556	1,057,556

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Fiscal Year 13/14 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 2013-14 expenses. This is a change from previous years allocations 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 2013-14 total expenses. This is a change from previous years allocations 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 2013-14.

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 2013-14.

COUNTY OF SHASTA
AUDITOR-CONTROLLER

Fiscal Year 13/14 Actual	Total	General & Admin	Claims & Accounting	Payroll	Individual Services	Budget Assistance	Cost Plan	Property Management	Reimbursed Audits	Property Tax Admin	General Gov't
Time %	100.00%	27.67%	44.32%	14.94%	0.60%	4.11%	1.08%	0.24%	1.09%	5.95%	0.00%
Wages & Benefits											
Salaries & Wages	1,208,918	352,387	520,435	178,071	6,939	48,916	12,641	3,051	13,002	73,461	15
Benefits	579,726	142,597	272,275	89,188	3,770	24,604	6,615	1,255	6,483	32,933	6
Services & Supplies											
Clothing/Personal Supplies	22	22									
Communications	12,200	12,201									
Household Exp.	18,954	18,954									
Insurance	7,480	6,678	487	167	7	46	12	3	12	69	0
Maint. Of Equip.	113,328	6,058	88,371	1,494						17,406	
Maint. Of Struct.	25,387	25,387									
Memberships	3,050	2,480	323	248							
Office Exp.	22,805	13,163	6,554	2,127	8	696		12		246	
Postage	20,361	585	19,776								
Office Exp. - Printing	192					192					
Professional & Special Svs	53,317	1,174	51,852	197						94	
Info. Systems Service	422,375		385,816	36,559							
Personnel Preemployment Services	3,196	3,178								18	
Rents & Leases Equip	4,111	2,429	182	1,499							
Rents & Leases Struct	4,320		2,160	2,160							
Small Tools & Equip	20,001	14,268	3,299	1,736						698	
Software	1,399	1,399									
Special Dept. Expense	3,719	2,803	717	50						149	
Trans. & Travel	18,745	11,921	2,499	1,726					123	2,477	
Utilities	36,589	36,589									
Cost Applied/Transfers											
Cost Applied A-87	(1,938,344)	(1,938,344)									
Trans-Out	28,621		14,311	14,311							
Expenditures Per Financial Statements	670,472	(1,284,072)	1,369,055	329,531	10,724	74,455	19,268	4,321	19,619	127,551	21

COUNTY OF SHASTA
AUDITOR-CONTROLLER

Fiscal Year 13/14 Actual	Total	General & Admin	Claims & Accounting	Payroll	Individual Services	Budget Assistance	Cost Plan	Property Management	Reimbursed Audits	Property Tax Admin	General Gov't
Time %	100.00%	27.67%	44.32%	14.94%	0.60%	4.11%	1.08%	0.24%	1.09%	5.95%	0.00%
Cost Adjustments											
Deductions - Cost Applied	1,909,723	1,909,723									
Property Tax Fees	(128,956)									(128,956)	
Auditors' Fees - Payroll	(907)	(6)		(902)							
Charges for Services - A87	(54,273)	(54,273)									
Deduction - PY Cost Reimb Rev	183,229	54,273								128,956	
Prior Per. Exp. Adj.	(2,138)	(2,138)									
Miscellaneous Revenue	(7,061)	(74)	(2,357)	(4,630)							
Building Use to CSD	157,525	157,525									
Equipment Use to CSD	16,940	16,940									
County Audit to CSD	455	455									
Functional Cost	2,745,009	798,353	1,366,698	323,999	10,724	74,455	19,268	4,321	19,619	127,551	21
Additions - 1st Allocation											
Other		-									
Reallocate Admin	(0)	(798,353)	489,203	164,933	6,609	45,371	11,884	2,657	12,024	65,658	13
Allocable Costs	2,745,009		1,855,901	488,932	17,334	119,826	31,152	6,978	31,644	193,209	34
Unallocated	(193,243)									(193,209)	(34)
1st Allocation	2,551,766	-	1,855,901	488,932	17,334	119,826	31,152	6,978	31,644	-	-
Additions - 2nd Allocation											
Other	172,317	172,317									
Reallocate Admin	(0)	(172,317)	107,185	36,137	1,448	9,941		582	2,635	14,386	3
Allocable Costs	172,317		107,185	36,137	1,448	9,941	-	582	2,635	14,386	3
Unallocated	(14,389)									(14,386)	(3)
2nd Allocation	157,928	-	107,185	36,137	1,448	9,941	-	582	2,635	-	-
Total Allocated	2,709,694	-	1,963,087	525,069	18,782	129,767	31,152	7,560	34,278	-	-

COUNTY OF SHASTA
AUDITOR-CONTROLLER

Fiscal Year 13/14 Actual	Allocation	Allocated	1st Allocation	Direct Billed	2nd Allocation	Total
	Units	Percent				
10200 CAO	702	0.0067	12,411			12,411
11000 Auditor - Controller	7,212	0.0687	127,447			127,447
11100 TTC	1,350	0.0129	23,851			23,851
11300 Purchasing	47	0.0004	831			831
12000 County Counsel	282	0.0027	4,990			4,990
13000 Personnel	735	0.0070	12,979			12,979
10100 Board of Supervisors	204	0.0019	3,600		231	3,831
10300 Clerk of the Board	192	0.0018	3,388		217	3,605
11200 Assessor	419	0.0040	7,411		475	7,885
14000 Elections	869	0.0083	15,358		984	16,342
15900 Inter Mountain Fair	333	0.0032	5,880		377	6,256
16600 Land, Buildings & Improvements	62	0.0006	1,102		71	1,173
16902 Capital Proj Juvenile Hall	149	0.0014	2,631		169	2,799
16903 Capital Proj Adult Rehab Center	6	0.0001	110		7	118
17200 Surveyor	5	0.0000	93		6	99
17500 CSA Administration	142	0.0014	2,512		161	2,672
20110 Trial Courts	574	0.0055	10,141		650	10,790
20300 Confilict Public Defender	1,482	0.0141	26,188		1,677	27,865
20700 Public Defender	577	0.0055	10,198		653	10,851
20800 Grand Jury	512	0.0049	9,043		579	9,622
22100 County Clerk	470	0.0045	8,299		532	8,830
22700 District Attorney	2,598	0.0247	45,902		2,940	48,842
22800 DCSS	1,372	0.0131	24,237		1,552	25,790
23500 Sheriff	5,053	0.0481	89,289		5,719	95,008
23600 Boating Safety	448	0.0043	7,916		507	8,423
23700 Sheriff Civil Unit	188	0.0018	3,324		213	3,537
24600 Detention Annex	230	0.0022	4,062		260	4,322
25600 Victim Witness	233	0.0022	4,111		263	4,374
26000 Jail	3,369	0.0321	59,528		3,813	63,341
26100 Burney Substation	239	0.0023	4,219		270	4,489
26200 Juvenile Hall	678	0.0065	11,979		767	12,746
26300 Probation	3,257	0.0310	57,553		3,686	61,239
28000 Agriculture Commissioner	390	0.0037	6,887		441	7,328
28200 Building	600	0.0057	10,605		679	11,284
28500 Knighton Rd Beetle Mitigation	4	0.0000	66		4	71
28600 Planning	441	0.0042	7,795		499	8,294
28700 Coroner	757	0.0072	13,372		857	14,229
28800 Dispatch	13	0.0001	232		15	247

COUNTY OF SHASTA
AUDITOR-CONTROLLER

Fiscal Year 13/14 Actual	Allocation	Allocated	1st Allocation	Direct Billed	2nd Allocation	Total
	Units	Percent				
29000 Recorder	609	0.0058	10,764		689	11,453
29200 Public Guardian	126	0.0012	2,229		143	2,372
29400 Wildlife	30	0.0003	524		34	557
29700 Animal Control	172	0.0016	3,042		195	3,236
29900 Public Administration	216	0.0021	3,817		244	4,061
30100 Roads	6,939	0.0661	122,614		7,854	130,467
40200 Environmental Health	937	0.0089	16,557		1,061	17,618
40400 Mental Health Services Act	1,596	0.0152	28,196		1,806	30,002
41000 Mental Health	2,924	0.0278	51,664		3,309	54,973
41100 Public Health	6,058	0.0577	107,044		6,856	113,900
41200 Health Care	51	0.0005	908		58	966
41700 Child Services	887	0.0084	15,674		1,004	16,678
42200 Alcohol & Drug	448	0.0043	7,910		507	8,417
42500 Perinatal	325	0.0031	5,734		367	6,101
50100 Social Services Administration	7,382	0.0703	130,446		8,355	138,802
50200 Health and Human Services Agency	1,080	0.0103	19,084		1,222	20,307
53000 Opportunity Center	2,055	0.0196	36,306		2,326	38,632
54000 County Indigents	60	0.0006	1,065		68	1,133
54300 Housing	1,811	0.0172	32,004		2,050	34,054
57000 Veterans' Services	168	0.0016	2,975		191	3,166
59000 Community Action Agency	298	0.0028	5,264		337	5,601
59200 HSG Home IPP Admin	7	0.0001	128		8	136
59600 Housing Rehabilitation	18	0.0002	320		21	341
61100 Library	37	0.0004	656		42	698
62000 Agriculture Extension Service	248	0.0024	4,380		281	4,661
62100 Farm Advisor	40	0.0004	700		45	745
70100 Recreation & Parks	18	0.0002	312		20	331
71000 Veterans' Hall	85	0.0008	1,504		96	1,601
00200 Fall River Mills Airport	173	0.0017	3,064		196	3,260
94000 Fleet Management	2,555	0.0243	45,144		2,892	48,035
95000 Risk Management	1,008	0.0096	17,807		1,141	18,948
92500 Information Systems	1,113	0.0106	19,672		1,260	20,932
95500 Facilities Management	3,670	0.0349	64,844		4,153	68,998
00207 Solid Waste	232	0.0022	4,106		263	4,369
00210 Shasta County Transit	68	0.0006	1,204		77	1,281
00300 Amber Lane PRD	6	0.0001	102		7	108
00301 Burney Meadows Storm Drain	3	0.0000	44		3	47
00302 Amber Ridge PRD	4	0.0000	64		4	68
00303 Marianas PRD	4	0.0000	66		4	71

COUNTY OF SHASTA
AUDITOR-CONTROLLER

Fiscal Year 13/14 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
00304 Coloma PRD	4	0.0000	66		4	71
00305 Vedder Road PRD	4	0.0000	73		5	78
00306 River Hill Estates PRD	4	0.0000	71		5	75
00307 Craig Lane PRD	4	0.0000	64		4	68
00308 E. Stillwater Way PRD	8	0.0001	139		9	148
00309 Fullerton Way PRD	5	0.0000	86		6	92
00310 Deer Flat Road	4	0.0000	73		5	78
00311 Skyway PRD	4	0.0000	66		4	71
00312 Mule Mt. PRD	4	0.0000	66		4	71
00313 Fore Way PRD	4	0.0000	71		5	75
00314 Blacks PRD	3	0.0000	55		4	59
00315 Logan PRD	7	0.0001	117		8	125
00316 Valparaiso PRD	3	0.0000	60		4	64
00317 Lakehead Lighting	30	0.0003	537		34	571
00318 Lark Court PRD	3	0.0000	60		4	64
00319 Manor Crest PRD	6	0.0001	110		7	118
00320 Santa Barbara Estates PRD	4	0.0000	66		4	71
00321 Victoria Highlands Estates PRD	4	0.0000	66		4	71
00322 Country Fields Estates PRD	8	0.0001	139		9	148
00324 China Gulch PRD	10	0.0001	172		11	183
00325 Manton Heights PRD	5	0.0000	86		6	92
00326 Manzanillo Orchard PRD	3	0.0000	60		4	64
00327 Lavern Lane PRD	5	0.0000	91		6	96
00328 Canto Del Lupine PRD Admin	3	0.0000	55		4	59
00329 Crowley Crk Ranchettes PRD Adm	4	0.0000	69		4	73
00330 Jordan Manor PRD Admin	4	0.0000	75		5	80
00331 Ritts Mill Road Admin	5	0.0001	95		6	101
00332 Rother Lighting	32	0.0003	561		36	597
00333 Robledo Road PRD Admin	4	0.0000	69		4	73
00334 Santa Barbara #2 PRD Admin	5	0.0000	82		5	87
00335 N Chaparral Dr PRD Admin	5	0.0000	82		5	87
00337 Woggon Lane PRD Admin	5	0.0000	91		6	96
00338 Aiden Park PRD Admin	3	0.0000	60		4	64
00339 L&R Estates PRD Admin	5	0.0000	80		5	85
00340 Squaw Carpet Fire Accs PRD Admin	7	0.0001	119		8	127
00341 Rolland Cntry Estates PRD Admin	4	0.0000	66		4	71
00342 Shelly Lane PRD Admin	5	0.0000	91		6	96
00343 Millville Way PRD Admin	7	0.0001	119		8	127
00344 Diamond Ridge PRD Admin	3	0.0000	60		4	64

COUNTY OF SHASTA
AUDITOR-CONTROLLER

Fiscal Year 13/14 Actual	Allocation	Allocated	1st Allocation	Direct Billed	2nd Allocation	Total
	Units	Percent				
00345 Mountain Gate Meadows PRD Admin	3	0.0000	60		4	64
00347 Sierra Lighting	29	0.0003	519		33	552
00351 Timber Ridge PRD Admin	3	0.0000	60		4	64
00360 Equestrian Estates PRD Admin	4	0.0000	75		5	80
00361 Tract 1323 PRD	19	0.0002	338		22	360
00364 Sonora PRD	6	0.0001	104		7	111
00366 Ponder PRD	5	0.0000	80		5	85
00367 Shasta Meadows PRD	7	0.0001	117		8	125
00368 Old Stagecoach PRD	4	0.0000	71		5	75
00369 Inter Mountain PRD	8	0.0001	137		9	146
00370 Alpine PRD	5	0.0000	82		5	87
00371 Water Agency	118	0.0011	2,083		133	2,216
00372 Dusty PRD	5	0.0000	91		6	96
00373 AQMD	402	0.0038	7,104		455	7,559
00374 Castella Water	129	0.0012	2,279		146	2,426
00375 Sugarloaf Water	115	0.0011	2,023		130	2,153
00376 Buckshot Ln Em Fire PRD Admin	3	0.0000	44		3	47
00377 Jones Valley Water	335	0.0032	5,926		380	6,306
00378 Palo Cedro Sewer	243	0.0023	4,301		275	4,576
00380 Amesbury Village PRD Admin	3	0.0000	53		3	56
00381 Palo Cedro Oaks PRD Admin	3	0.0000	55		4	59
00382 Shasta Lake Ranchos R/M	9	0.0001	163		10	174
00383 Holiday Acres R/M	8	0.0001	144		9	153
00384 Alpine Meadows Sewer	89	0.0008	1,577		101	1,678
00385 Belmont Storm Drain	6	0.0001	106		7	113
00386 Street Lighting Admin.	37	0.0003	647		41	689
00387 Cottonwood Sewer	642	0.0061	11,344		727	12,071
00391 Fire Protection Admin.	2,869	0.0273	50,692		3,247	53,939
00393 Burney Storm Drain	16	0.0002	285		18	303
00394 Keswick Admin.	222	0.0021	3,925		251	4,177
00395 French Gulch Water	127	0.0012	2,242		144	2,386
00396 Cragview Water	167	0.0016	2,955		189	3,145
00397 Los Palos Dr Em Fire PRD Admin	3	0.0000	55		4	59
00398 Foxwood Estates PRD Admin	4	0.0000	66		4	71
00399 Rocky Ledge estates PRD Admin	4	0.0000	75		5	80
00401 Anderson Cemetery	355	0.0034	6,280		402	6,682
00402 Burney Cemetery	311	0.0030	5,493		352	5,845
00403 Cottonwood Cemetery	187	0.0018	3,296		211	3,507
00404 Fall River Mills Cemetery	190	0.0018	3,360		215	3,575

COUNTY OF SHASTA
AUDITOR-CONTROLLER

Fiscal Year 13/14 Actual	Allocation	Allocated	1st Allocation	Direct Billed	2nd Allocation	Total
	Units	Percent				
00405 Halcumb Cemetery	231	0.0022	4,080		261	4,341
00406 Manton Cemetery	42	0.0004	740		47	787
00407 Millville Cemetery	270	0.0026	4,773		306	5,079
00408 Pine Grove Cemetery	629	0.0060	11,108		712	11,820
00422 Centerville CSD	109	0.0010	1,920		123	2,043
00423 Clear Creek CSD	86	0.0008	1,522		97	1,619
00424 Fall River Mills CSD	81	0.0008	1,434		92	1,525
00428 Shasta CSD	81	0.0008	1,429		92	1,521
00429 Mountain Gate CSD	35	0.0003	623		40	663
00441 Anderson FPD	639	0.0061	11,294		723	12,017
00442 Buckeye FPD	47	0.0004	835		53	888
00443 Burney FPD	1,080	0.0103	19,084		1,222	20,307
00444 Castella FPD	319	0.0030	5,637		361	5,998
00445 Shasta Lake FPD	951	0.0091	16,805		1,076	17,881
00446 Cottonwood FPD	670	0.0064	11,842		758	12,600
00447 Fall River Mills FPD	471	0.0045	8,323		533	8,856
00449 Happy Valley FPD	861	0.0082	15,205		974	16,179
00450 McArthur FPD	198	0.0019	3,497		224	3,721
00452 Millville FPD	360	0.0034	6,359		407	6,767
00461 Pine Grove MAD	406	0.0039	7,170		459	7,629
00462 Shasta MAD	1,618	0.0154	28,591		1,831	30,422
00463 Burney MAD	270	0.0026	4,767		305	5,072
00481 Fall River Mills RCD	515	0.0049	9,098		583	9,681
00482 W. Shasta RCD	8	0.0001	133		8	141
00490 ACID	90	0.0009	1,582		101	1,683
00491 Bella Vista Water	114	0.0011	2,012		129	2,141
00492 Burney Water	15	0.0001	269		17	287
00497 Mayers Memorial Hospital	131	0.0012	2,317		148	2,466
00600 Cottonwood Crk Meadows PRD	3	0.0000	60		4	64
00601 CSA #3 Castella Loan Admin	9	0.0001	159		10	169
00602 Aegean Way PRD	3	0.0000	60		4	64
00603 Village Green PRD	3	0.0000	60		4	64
00604 Butterfield PRD	3	0.0000	60		4	64
00605 Honeybee Acres PRD	3	0.0000	60		4	64
00606 Silver Saddle PRD	4	0.0000	66		4	71
00607 Wisteria Estates PRD	3	0.0000	55		4	59
00608 Santa Barbara PRD	3	0.0000	55		4	59
00609 Stillwater Ranch PRD	3	0.0000	60		4	64
00610 Sterling Ranch PRD	3	0.0000	55		4	59

**COUNTY OF SHASTA
AUDITOR-CONTROLLER**

Fiscal Year 13/14 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
00611 Mt. Lassen Woods PRD	3	0.0000	55		4	59
00612 Waterleaf Estates PRD	4	0.0000	66		4	71
00613 Jennifer Dr EFER PRD	5	0.0000	86		6	92
00614 White Oak Manor PRD	3	0.0000	55		4	59
00615 Terri Lee Terrace EFER PRD	3	0.0000	60		4	64
00616 Westview Rd EFER PRD	4	0.0000	71		5	75
00617 Sleeping Bull Estates PRD	4	0.0000	71		5	75
00618 Garth Dr EFER PRD	3	0.0000	55		4	59
00619 Clover Road PRD	3	0.0000	55		4	59
00620 Nunes Ranch PRD	3	0.0000	49		3	52
00621 No. 2 Squaw Carpet PRD	3	0.0000	49		3	52
00622 No. 2 Crowley Crk Rnchts PRD	3	0.0000	49		3	52
00623 No. 2 Los Palos Dr EFER PRD	3	0.0000	49		3	52
00624 Scenic Oak PRD	2	0.0000	35		2	38
00625 No. 2 Butterfield Ln EFER PRD	2	0.0000	35		2	38
00835 Detention Fac Inmate Funds Adm	561	0.0053	9,907		635	10,541
00843 Prop 10 Children & Fam. 1st	989	0.0094	17,478		1,120	18,598
00851 IHSS Public Authority	194	0.0019	3,435		220	3,655
00862 Law Library	237	0.0023	4,186		268	4,454
00892 RTPA	62	0.0006	1,100		70	1,170
00928 SHASCOM	764	0.0073	13,507		865	14,372
00952 Courts	1,105	0.0105	19,533		1,251	20,784
03010 Schools	4,118	0.0392	72,767		4,661	77,428
Total	105,028	1.0000	1,855,901		107,185	1,963,087
Direct Bill			1,855,901		107,185	1,963,087
Less CSD's	(10,328)	(0.0983)	(182,508)			(182,508)
Total Operating	94,700	0.9017	1,673,393		107,185	1,780,578

Basis of Allocation : Transactions By Department

**COUNTY OF SHASTA
AUDITOR-CONTROLLER**

Fiscal Year 13/14 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
10200 CAO	180	0.0033	1,622			1,622
11000 Auditor - Controller	630	0.0116	5,676			5,676
11100 TTC	421	0.0078	3,793			3,793
11300 Purchasing	23	0.0004	207			207
12000 County Counsel	288	0.0053	2,595			2,595
13000 Personnel	241	0.0044	2,171			2,171
10100 Board of Supervisors	130	0.0024	1,171		90	1,261
10300 Clerk of the Board	78	0.0014	703		54	756
11200 Assessor	1022	0.0188	9,207		704	9,911
14000 Elections	436	0.0080	3,928		300	4,228
15900 Inter Mountain Fair	93	0.0017	838		64	902
17500 CSA Administration	281	0.0052	2,532		193	2,725
20700 Public Defender	694	0.0128	6,252		478	6,730
22100 County Clerk	52	0.0010	468		36	504
22700 District Attorney	1555	0.0287	14,009		1,071	15,080
22800 DCSS	2083	0.0384	18,766		1,434	20,200
23500 Sheriff	3210	0.0591	28,919		2,210	31,129
23600 Boating Safety	191	0.0035	1,721		132	1,852
23700 Sheriff Civil Unit	135	0.0025	1,216		93	1,309
24600 Detention Annex	148	0.0027	1,333		102	1,435
25600 Victim Witness	227	0.0042	2,045		156	2,201
26000 Jail	2408	0.0444	21,694		1,658	23,352
26100 Burney Substation	269	0.0050	2,423		185	2,609
26200 Juvenile Hall	997	0.0184	8,982		686	9,668
26300 Probation	2256	0.0416	20,324		1,553	21,878
28000 Agriculture Commissioner	366	0.0067	3,297		252	3,549
28200 Building	287	0.0053	2,586		198	2,783
28600 Planning	214	0.0039	1,928		147	2,075
28700 Coroner	173	0.0032	1,559		119	1,678
29000 Recorder	234	0.0043	2,108		161	2,269
29700 Animal Control	91	0.0017	820		63	882
30100 Roads	2528	0.0466	22,775		1,740	24,515

**COUNTY OF SHASTA
AUDITOR-CONTROLLER**

Fiscal Year 13/14 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
40200 Environmental Health	353	0.0065	3,180		243	3,423
40400 Mental Health Services Act	1480	0.0273	13,333		1,019	14,352
41000 Mental Health	2300	0.0424	20,721		1,584	22,304
41100 Public Health	3688	0.0680	33,226		2,539	35,765
41700 Child Services	451	0.0083	4,063		311	4,374
42200 Alcohol & Drug	349	0.0064	3,144		240	3,384
42500 Perinatal	225	0.0041	2,027		155	2,182
50100 Social Services Administration	11396	0.2100	102,668		7,846	110,513
50200 Health and Human Services Agency	2185	0.0403	19,685		1,504	21,189
53000 Opportunity Center	5688	0.1048	51,244		3,916	55,160
54300 Housing	192	0.0035	1,730		132	1,862
57000 Veterans' Services	207	0.0038	1,865		143	2,007
59000 Community Action Agency	85	0.0016	766		59	824
59600 Housing Rehabilitation	26	0.0005	234		18	252
62000 Agriculture Extension Service	52	0.0010	468		36	504
62100 Farm Advisor	26	0.0005	234		18	252
94000 Fleet Management	146	0.0027	1,315		101	1,416
95000 Risk Management	234	0.0043	2,108		161	2,269
92500 Information Systems	1073	0.0198	9,667		739	10,405
95500 Facilities Management	894	0.0165	8,054		616	8,670
00373 AQMD	182	0.0034	1,640		125	1,765
00391 Fire Protection Admin.	1022	0.0188	9,207		704	9,911
00851 IHSS Public Authority	76	0.0014	685		52	737
Total	54,271	1.0000	488,932		36,137	525,069
Direct Bill			488,932		36,137	525,069
Less CSD's	(1,783)	(0.0329)	(16,063)			(16,063)
Total Operating	52,488	0.9671	472,869		36,137	509,006

Basis of Allocation : Computed Number of Payroll Checks by Department

COUNTY OF SHASTA
AUDITOR-CONTROLLER

Fiscal Year 13/14 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
11100 TTC	11	0.0010	17			17
10300 Clerk of the Board	10	0.0009	16		1	18
11200 Assessor	220	0.0199	345		29	374
14000 Elections	187	0.0169	293		24	317
22700 District Attorney	11	0.0010	17		1	18
22800 DCSS	322	0.0290	503		42	545
23500 Sheriff	617	0.0557	965		81	1,046
23600 Boating Safety	147	0.0132	230		19	249
25600 Victim Witness	162	0.0146	253		21	275
26300 Probation	84	0.0076	131		11	142
29000 Recorder	529	0.0478	828		69	897
41000 Mental Health	917	0.0828	1,435		120	1,555
41100 Public Health	170	0.0153	265		22	288
42200 Alcohol & Drug	222	0.0201	348		29	377
50100 Social Services Administration	6,805	0.6145	10,652		891	11,543
57000 Veterans' Services	95	0.0086	148		12	161
92500 Information Systems	375	0.0338	586		49	635
00843 Prop 10 Children & Fam. 1st	85	0.0077	133		11	144
00851 IHSS Public Authority	106	0.0095	165		14	179
Total	11,073	1.0000	17,334		1,448	18,782
Direct Bill						
			17,334		1,448	18,782
Less CSD's	(11)	-0.0010	(17)			(17)
Total Operating	11,062	0.9990	17,316		1,448	18,764

Basis of Allocation : Actual Salaries & Benefits Expense by Project

**COUNTY OF SHASTA
AUDITOR-CONTROLLER**

Fiscal Year 13/14 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
10200 CAO	7,442,396	0.0182	2,184			2,184
11000 Auditor - Controller	3,608,976	0.0088	1,059			1,059
11100 TTC	1,784,914	0.0044	524			524
11300 Purchasing	165,734	0.0004	49			49
12000 County Counsel	1,777,389	0.0044	522			522
13000 Personnel	1,349,059	0.0033	396			396
10100 Board of Supervisors	562,801	0.0014	165		14	179
10300 Clerk of the Board	376,586	0.0009	111		10	120
11200 Assessor	4,309,413	0.0106	1,265		109	1,374
14000 Elections	1,507,923	0.0037	443		38	481
15900 Inter Mountain Fair	776,587	0.0019	228		20	248
16600 Land, Buildings & Improvements	2,409,675	0.0059	707		61	768
16902 Capital Proj Juvenile Hall	6,700,359	0.0164	1,966		170	2,136
16903 Capital Proj Adult Rehab Center	500,000	0.0012	147		13	159
17200 Surveyor	21,140	0.0001	6		1	7
17500 CSA Administration	760,506	0.0019	223		19	242
20110 Trial Courts	3,681,064	0.0090	1,080		93	1,174
20300 Conflict Public Defender	2,643,521	0.0065	776		67	843
20700 Public Defender	3,522,756	0.0086	1,034		89	1,123
20800 Grand Jury	112,785	0.0003	33		3	36
22100 County Clerk	335,806	0.0008	99		9	107
22700 District Attorney	7,213,319	0.0177	2,117		183	2,300
22800 DCSS	7,402,751	0.0181	2,173		188	2,360
23500 Sheriff	18,815,059	0.0461	5,522		477	5,999
23600 Boating Safety	796,770	0.0020	234		20	254
23700 Sheriff Civil Unit	514,085	0.0013	151		13	164
24600 Detention Annex	755,036	0.0018	222		19	241
25600 Victim Witness	939,743	0.0023	276		24	300
26000 Jail	14,397,546	0.0353	4,225		365	4,590
26100 Burney Substation	1,657,542	0.0041	486		42	528
26200 Juvenile Hall	4,408,218	0.0108	1,294		112	1,405
26300 Probation	14,775,227	0.0362	4,336		375	4,711

**COUNTY OF SHASTA
AUDITOR-CONTROLLER**

Fiscal Year 13/14 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
28000 Agriculture Commissioner	1,516,502	0.0037	445		38	484
28200 Building	1,625,936	0.0040	477		41	518
28500 Knighton Rd Beetle Mitigation	202,626	0.0005	59		5	65
28600 Planning	1,743,672	0.0043	512		44	556
28700 Coroner	1,287,906	0.0032	378		33	411
28800 Dispatch	1,197,391	0.0029	351		30	382
29000 Recorder	1,259,516	0.0031	370		32	402
29200 Public Guardian	626,652	0.0015	184		16	200
29400 Wildlife	20,347	0.0000	6		1	6
29700 Animal Control	808,651	0.0020	237		20	258
29900 Public Administration	147,254	0.0004	43		4	47
30100 Roads	30,039,843	0.0736	8,816		761	9,577
40200 Environmental Health	2,003,619	0.0049	588		51	639
40400 Mental Health Services Act	10,326,267	0.0253	3,031		262	3,292
41000 Mental Health	22,638,061	0.0554	6,644		574	7,218
41100 Public Health	17,523,401	0.0429	5,143		444	5,587
41200 Health Care	5,952,366	0.0146	1,747		151	1,898
41700 Child Services	2,289,705	0.0056	672		58	730
42200 Alcohol & Drug	2,799,498	0.0069	822		71	893
42500 Perinatal	738,215	0.0018	217		19	235
50100 Social Services Administration	100,642,285	0.2465	29,536		2,551	32,087
50200 Health and Human Services Agency	8,250,834	0.0202	2,421		209	2,631
53000 Opportunity Center	5,764,630	0.0141	1,692		146	1,838
54000 County Indigents	1,621,059	0.0040	476		41	517
54300 Housing	1,042,826	0.0026	306		26	332
57000 Veterans' Services	469,929	0.0012	138		12	150
59000 Community Action Agency	603,031	0.0015	177		15	192
59200 HSG Home IPP Admin	20,000	0.0000	6		1	6
59600 Housing Rehabilitation	173,444	0.0004	51		4	55
61100 Library	1,389,147	0.0034	408		35	443
62000 Agriculture Extension Service	187,243	0.0005	55		5	60
62100 Farm Advisor	57,242	0.0001	17		1	18
70100 Recreation & Parks	34,577	0.0001	10		1	11

**COUNTY OF SHASTA
AUDITOR-CONTROLLER**

Fiscal Year 13/14 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
71000 Veterans' Hall	126,718	0.0003	37		3	40
00200 Fall River Mills Airport	441,190	0.0011	129		11	141
94000 Fleet Management	4,366,292	0.0107	1,281		111	1,392
95000 Risk Management	10,842,892	0.0266	3,182		275	3,457
92500 Information Systems	6,756,044	0.0165	1,983		171	2,154
95500 Facilities Management	4,253,111	0.0104	1,248		108	1,356
00207 Solid Waste	13,825,227	0.0339	4,057		350	4,408
00210 Shasta County Transit	742,812	0.0018	218		19	237
00300 Amber Lane PRD	9,547	0.0000	3		0	3
00301 Burney Meadows Storm Drain	608	0.0000	0		0	0
00302 Amber Ridge PRD	10,455	0.0000	3		0	3
00303 Marianas PRD	5,478	0.0000	2		0	2
00304 Coloma PRD	4,368	0.0000	1		0	1
00305 Vedder Road PRD	1,350	0.0000	0		0	0
00306 River Hill Estates PRD	15,934	0.0000	5		0	5
00307 Craig Lane PRD	5,538	0.0000	2		0	2
00308 E. Stillwater Way PRD	13,758	0.0000	4		0	4
00309 Fullerton Way PRD	4,004	0.0000	1		0	1
00310 Deer Flat Road	1,789	0.0000	1		0	1
00311 Skyway PRD	2,279	0.0000	1		0	1
00312 Mule Mt. PRD	3,272	0.0000	1		0	1
00313 Fore Way PRD	1,252	0.0000	0		0	0
00314 Blacks PRD	2,339	0.0000	1		0	1
00315 Logan PRD	20,297	0.0000	6		1	6
00316 Valparaiso PRD	2,370	0.0000	1		0	1
00317 Lakehead Lighting	1,416	0.0000	0		0	0
00318 Lark Court PRD	5,299	0.0000	2		0	2
00319 Manor Crest PRD	3,348	0.0000	1		0	1
00320 Santa Barbara Estates PRD	5,303	0.0000	2		0	2
00321 Victoria Highlands Estates PRD	5,295	0.0000	2		0	2
00322 Country Fields Estates PRD	59,657	0.0001	18		2	19
00324 China Gulch PRD	28,387	0.0001	8		1	9
00325 Manton Heights PRD	42,613	0.0001	13		1	14

**COUNTY OF SHASTA
AUDITOR-CONTROLLER**

Fiscal Year 13/14 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
00326 Manzanillo Orchard PRD	5,281	0.0000	2		0	2
00327 Lavern Lane PRD	5,450	0.0000	2		0	2
00328 Canto Del Lupine PRD Admin	6,044	0.0000	2		0	2
00329 Crowley Crk Ranchettes PRD Adm	5,284	0.0000	2		0	2
00330 Jordan Manor PRD Admin	5,224	0.0000	2		0	2
00331 Ritts Mill Road Admin	1,679	0.0000	0		0	1
00332 Rother Lighting	13,200	0.0000	4		0	4
00333 Robledo Road PRD Admin	10,237	0.0000	3		0	3
00334 Santa Barbara #2 PRD Admin	10,276	0.0000	3		0	3
00335 N Chaparral Dr PRD Admin	5,345	0.0000	2		0	2
00337 Woggon Lane PRD Admin	5,359	0.0000	2		0	2
00338 Aiden Park PRD Admin	5,244	0.0000	2		0	2
00339 L&R Estates PRD Admin	6,492	0.0000	2		0	2
00340 Squaw Carpet Fire Accs PRD Admin	8,252	0.0000	2		0	3
00341 Rolland Cntry Estates PRD Admin	3,279	0.0000	1		0	1
00342 Shelly Lane PRD Admin	31,627	0.0001	9		1	10
00343 Millville Way PRD Admin	30,332	0.0001	9		1	10
00344 Diamond Ridge PRD Admin	10,290	0.0000	3		0	3
00345 Mountain Gate Meadows PRD Admin	5,290	0.0000	2		0	2
00347 Sierra Lighting	6,814	0.0000	2		0	2
00351 Timber Ridge PRD Admin	20,265	0.0000	6		1	6
00360 Equestrian Estates PRD Admin	5,290	0.0000	2		0	2
00361 Tract 1323 PRD	3,175	0.0000	1		0	1
00364 Sonora PRD	42,890	0.0001	13		1	14
00366 Ponder PRD	962	0.0000	0		0	0
00367 Shasta Meadows PRD	5,391	0.0000	2		0	2
00368 Old Stagecoach PRD	4,558	0.0000	1		0	1
00369 Inter Mountain PRD	26,841	0.0001	8		1	9
00370 Alpine PRD	14,871	0.0000	4		0	5
00371 Water Agency	484,862	0.0012	142		12	155
00372 Dusty PRD	21,806	0.0001	6		1	7
00373 AQMD	2,907,886	0.0071	853		74	927
00374 Castella Water	98,985	0.0002	29		3	32

**COUNTY OF SHASTA
AUDITOR-CONTROLLER**

Fiscal Year 13/14 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
00375 Sugarloaf Water	74,304	0.0002	22		2	24
00376 Buckshot Ln Em Fire PRD Admin	108	0.0000	0		0	0
00377 Jones Valley Water	1,362,217	0.0033	400		35	434
00378 Palo Cedro Sewer	1,734,734	0.0042	509		44	553
00380 Amesbury Village PRD Admin	5,218	0.0000	2		0	2
00381 Palo Cedro Oaks PRD Admin	6,360	0.0000	2		0	2
00382 Shasta Lake Ranchos R/M	41,575	0.0001	12		1	13
00383 Holiday Acres R/M	56,416	0.0001	17		1	18
00384 Alpine Meadows Sewer	46,502	0.0001	14		1	15
00385 Belmont Storm Drain	15,137	0.0000	4		0	5
00386 Street Lighting Admin.	115,754	0.0003	34		3	37
00387 Cottonwood Sewer	1,028,537	0.0025	302		26	328
00391 Fire Protection Admin.	6,348,528	0.0155	1,863		161	2,024
00393 Burney Storm Drain	30,619	0.0001	9		1	10
00394 Keswick Admin.	472,888	0.0012	139		12	151
00395 French Gulch Water	142,435	0.0003	42		4	45
00396 Cragview Water	140,506	0.0003	41		4	45
00397 Los Palos Dr Em Fire PRD Admin	1,760	0.0000	1		0	1
00398 Foxwood Estates PRD Admin	10,503	0.0000	3		0	3
00399 Rocky Ledge estates PRD Admin	87,727	0.0002	26		2	28
00401 Anderson Cemetery	230,298	0.0006	68		6	73
00402 Burney Cemetery	149,899	0.0004	44		4	48
00403 Cottonwood Cemetery	110,605	0.0003	32		3	35
00404 Fall River Mills Cemetery	13,985	0.0000	4		0	4
00405 Halcumb Cemetery	80,897	0.0002	24		2	26
00407 Millville Cemetery	111,270	0.0003	33		3	35
00408 Pine Grove Cemetery	109,235	0.0003	32		3	35
00441 Anderson FPD	1,466,712	0.0036	430		37	468
00442 Buckeye FPD	205,434	0.0005	60		5	65
00443 Burney FPD	771,933	0.0019	227		20	246
00444 Castella FPD	121,091	0.0003	36		3	39
00445 Shasta Lake FPD	1,513,211	0.0037	444		38	482
00446 Cottonwood FPD	612,803	0.0015	180		16	195

COUNTY OF SHASTA
AUDITOR-CONTROLLER

Fiscal Year 13/14 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
00447 Fall River Mills FPD	74,832	0.0002	22		2	24
00449 Happy Valley FPD	507,103	0.0012	149		13	162
00450 McArthur FPD	36,800	0.0001	11		1	12
00452 Millville FPD	91,170	0.0002	27		2	29
00461 Pine Grove MAD	84,235	0.0002	25		2	27
00462 Shasta MAD	2,909,385	0.0071	854		74	928
00463 Burney MAD	171,848	0.0004	50		4	55
00481 Fall River Mills RCD	225,424	0.0006	66		6	72
00600 Cottonwood Crk Meadows PRD	5,279	0.0000	2		0	2
00601 CSA #3 Castella Loan Admin	12,600	0.0000	4		0	4
00602 Aegean Way PRD	5,265	0.0000	2		0	2
00603 Village Green PRD	5,250	0.0000	2		0	2
00604 Butterfield PRD	5,289	0.0000	2		0	2
00605 Honeybee Acres PRD	5,251	0.0000	2		0	2
00606 Silver Saddle PRD	5,279	0.0000	2		0	2
00607 Wisteria Estates PRD	9,386	0.0000	3		0	3
00608 Santa Barbara PRD	5,299	0.0000	2		0	2
00609 Stillwater Ranch PRD	5,316	0.0000	2		0	2
00610 Sterling Ranch PRD	5,251	0.0000	2		0	2
00611 Mt. Lassen Woods PRD	15,471	0.0000	5		0	5
00612 Waterleaf Estates PRD	5,347	0.0000	2		0	2
00613 Jennifer Dr EFER PRD	4,761	0.0000	1		0	2
00614 White Oak Manor PRD	3,004	0.0000	1		0	1
00615 Terri Lee Terrace EFER PRD	1,323	0.0000	0		0	0
00616 Westview Rd EFER PRD	1,495	0.0000	0		0	0
00617 Sleeping Bull Estates PRD	8,662	0.0000	3		0	3
00618 Garth Dr EFER PRD	1,115	0.0000	0		0	0
00619 Clover Road PRD	2,203	0.0000	1		0	1
00620 Nunes Ranch PRD	4,256	0.0000	1		0	1
00621 No. 2 Squaw Carpet PRD	116	0.0000	0		0	0
00622 No. 2 Crowley Crk Rnchts PRD	2,119	0.0000	1		0	1
00623 No. 2 Los Palos Dr EFER PRD	1,128	0.0000	0		0	0
00624 Scenic Oak PRD	1,138	0.0000	0		0	0

COUNTY OF SHASTA
AUDITOR-CONTROLLER

Fiscal Year 13/14 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
00625 No. 2 Butterfield Ln EFER PRD	135	0.0000	0		0	0
00851 IHSS Public Authority	397,586	0.0010	117		10	127
Total	408,296,705	1.0000	119,826		9,941	129,767
Direct Bill			119,826		9,941	129,767
Less CSD's	(16,128,468)	(0.0395)	(4,733)			(4,733)
Total Operating	392,168,237	0.9605	115,093		9,941	125,034

Basis of Allocation: Budgeted FY 13/14 Expenses by Department

**COUNTY OF SHASTA
AUDITOR-CONTROLLER**

Fiscal Year 13/14 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
10200 CAO	2,273,477	0.2458	7,656			7,656
11000 Auditor - Controller	2,580,197	0.2789	8,689			8,689
11100 TTC	1,684,164	0.1821	5,672			5,672
11300 Purchasing	104,851	0.0113	353			353
12000 County Counsel	1,619,619	0.1751	5,454			5,454
13000 Personnel	988,095	0.1068	3,328			3,328
Total	9,250,402	1.0000	31,152			31,152
Direct Bill						
			31,152			31,152
Less CSD's	(9,250,402)	(1.0000)	(31,152)			(31,152)
Total Operating						

Basis of Allocation: Actual FY 13/14 Total Expenses by Department

COUNTY OF SHASTA
AUDITOR-CONTROLLER

Fiscal Year 13/14 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
10200 CAO	13	0.0162	113			113
11000 Auditor - Controller	32	0.0400	279			279
11100 TTC	14	0.0175	122			122
12000 County Counsel	7	0.0087	61			61
13000 Personnel	3	0.0037	26			26
11200 Assessor	5	0.0062	44		4	48
16600 Land, Buildings & Improvements	103	0.1286	897		82	979
16902 Capital Proj Juvenile Hall	75	0.0936	653		60	713
22700 District Attorney	8	0.0100	70		6	76
22800 DCSS	3	0.0037	26		2	29
23500 Sheriff	139	0.1735	1,211		111	1,321
23600 Boating Safety	13	0.0162	113		10	124
23700 Sheriff Civil Unit	4	0.0050	35		3	38
24600 Detention Annex	3	0.0037	26		2	29
26000 Jail	6	0.0075	52		5	57
26100 Burney Substation	3	0.0037	26		2	29
26200 Juvenile Hall	2	0.0025	17		2	19
26300 Probation	5	0.0062	44		4	48
29000 Recorder	2	0.0025	17		2	19
29700 Animal Control	1	0.0012	9		1	10
30100 Roads	88	0.1099	767		70	837
40200 Environmental Health	1	0.0012	9		1	10
41000 Mental Health	7	0.0087	61		6	67
41100 Public Health	23	0.0287	200		18	219
42200 Alcohol & Drug	3	0.0037	26		2	29
42400 Substance Abuse Crime Prevention	1	0.0012	9		1	10
50100 Social Services Administration	70	0.0874	610		56	665
53000 Opportunity Center	11	0.0137	96		9	105
00200 Fall River Mills Airport	22	0.0275	192		17	209
94000 Fleet Management	52	0.0649	453		41	494
95000 Risk Management	3	0.0037	26		2	29
92500 Information Systems	24	0.0300	209		19	228
95500 Facilities Management	1	0.0012	9		1	10
00207 Solid Waste	7	0.0087	61		6	67
00373 AQMD	1	0.0012	9		1	10
00377 Jones Valley Water	15	0.0187	131		12	143
00378 Palo Cedro Sewer	1	0.0012	9		1	10
00391 Fire Protection Admin.	28	0.0350	244		22	266
00892 RTPA	2	0.0025	17		2	19
Total	801	1.0000	6,978		582	7,560
Direct Bill						
			6,978		582	7,560
Less CSD's	(69)	(0.0861)	(601)			(601)
Total Operating	732	0.9139	6,377		582	6,959

Basis of Allocation : Capital Asset Transactions by Department

COUNTY OF SHASTA
AUDITOR-CONTROLLER

Fiscal Year 13/14 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
10200 CAO	237.91	0.0130	412			412
11300 Purchasing	544.37	0.0298	943			943
13000 Personnel	544.37	0.0298	943			943
10300 Clerk of the Board	237.91	0.0130	412		37	449
11200 Assessor	530.72	0.0291	920		83	1,002
14000 Elections	661.35	0.0362	1,146		103	1,249
15900 Inter Mountain Fair	858.15	0.0470	1,487		134	1,620
22100 County Clerk	391.24	0.0214	678		61	739
22700 District Attorney	45.96	0.0025	80		7	87
22800 DCSS	765.55	0.0419	1,327		119	1,446
28000 Agriculture Commissioner	628.87	0.0344	1,090		98	1,188
28200 Building	447.54	0.0245	775		70	845
28600 Planning	447.54	0.0245	775		70	845
29000 Recorder	1,498.30	0.0820	2,596		233	2,829
30100 Roads	1,757.59	0.0962	3,046		273	3,319
40200 Environmental Health	447.54	0.0245	775		70	845
41000 Mental Health	1,755.43	0.0961	3,042		273	3,315
41100 Public Health	1,278.29	0.0700	2,215		199	2,414
50100 Social Services Administration	499.51	0.0274	866		78	943
50200 Health and Human Services Agency	331.35	0.0181	574		52	626
53000 Opportunity Center	599.18	0.0328	1,038		93	1,131
54300 Housing	563.80	0.0309	977		88	1,065
57000 Veterans' Services	533.05	0.0292	924		83	1,007
94000 Fleet Management	691.00	0.0378	1,197		107	1,305
95000 Risk Management	544.37	0.0298	943		85	1,028
92500 Information Systems	493.70	0.0270	855		77	932
95500 Facilities Management	479.68	0.0263	831		75	906
00373 AQMD	447.54	0.0245	775		70	845
Total	18,261.81	1.0000	31,644		2,635	34,278
Direct Bill	-					
			31,644		2,635	34,278
Less CSD's	(1,326.65)	-0.0726	(2,299)			(2,299)
Total Operating	16,935.16	0.9274	29,345		2,635	31,980

Basis of Allocation : Actual Salaries & Benefits Expense by Project

COUNTY OF SHASTA
AUDITOR-CONTROLLER

Fiscal Year 13/14 Actual	Total	Claims & Accounting	Payroll	Individual Services	Budget Assistance	Cost Plan	Property Management	Reimbursed Audits
10200 CAO	24,399	12,411	1,622		2,184	7,656	113	412
11000 Auditor - Controller	143,149	127,447	5,676		1,059	8,689	279	
11100 TTC	33,978	23,851	3,793	17	524	5,672	122	
11300 Purchasing	2,383	831	207		49	353		943
12000 County Counsel	13,621	4,990	2,595		522	5,454	61	
13000 Personnel	19,843	12,979	2,171		396	3,328	26	943
10100 Board of Supervisors	5,271	3,831	1,261		179			
10300 Clerk of the Board	4,949	3,605	756	18	120			449
11200 Assessor	20,594	7,885	9,911	374	1,374		48	1,002
14000 Elections	22,616	16,342	4,228	317	481			1,249
15900 Inter Mountain Fair	9,026	6,256	902		248			1,620
16600 Land, Buildings & Improvements	2,920	1,173			768		979	
16902 Capital Proj Juvenile Hall	5,649	2,799			2,136		713	
16903 Capital Proj Adult Rehab Center	277	118			159			
17200 Surveyor	105	99			7			
17500 CSA Administration	5,640	2,672	2,725		242			
20110 Trial Courts	11,964	10,790			1,174			
20300 Conflict Public Defender	28,708	27,865			843			
20700 Public Defender	18,705	10,851	6,730		1,123			
20800 Grand Jury	9,658	9,622			36			
22100 County Clerk	10,180	8,830	504		107			739
22700 District Attorney	66,402	48,842	15,080	18	2,300		76	87
22800 DCSS	50,370	25,790	20,200	545	2,360		29	1,446
23500 Sheriff	134,504	95,008	31,129	1,046	5,999		1,321	
23600 Boating Safety	10,902	8,423	1,852	249	254		124	
23700 Sheriff Civil Unit	5,048	3,537	1,309		164		38	
24600 Detention Annex	6,027	4,322	1,435		241		29	
25600 Victim Witness	7,150	4,374	2,201	275	300			
26000 Jail	91,340	63,341	23,352		4,590		57	
26100 Burney Substation	7,655	4,489	2,609		528		29	
26200 Juvenile Hall	23,839	12,746	9,668		1,405		19	
26300 Probation	88,018	61,239	21,878	142	4,711		48	
28000 Agriculture Commissioner	12,549	7,328	3,549		484			1,188
28200 Building	15,431	11,284	2,783		518			845
28500 Knighton Rd Beetle Mitigation	135	71			65			
28600 Planning	11,771	8,294	2,075		556			845
28700 Coroner	16,317	14,229	1,678		411			

COUNTY OF SHASTA
AUDITOR-CONTROLLER

Fiscal Year 13/14 Actual	Total	Claims & Accounting	Payroll	Individual Services	Budget Assistance	Cost Plan	Property Management	Reimbursed Audits
28800 Dispatch	629	247			382			
29000 Recorder	17,870	11,453	2,269	897	402		19	2,829
29200 Public Guardian	2,571	2,372			200			
29400 Wildlife	564	557			6			
29700 Animal Control	4,386	3,236	882		258		10	
29900 Public Administration	4,108	4,061			47			
30100 Roads	168,716	130,467	24,515		9,577		837	3,319
40200 Environmental Health	22,535	17,618	3,423		639		10	845
40400 Mental Health Services Act	47,646	30,002	14,352		3,292			
41000 Mental Health	89,432	54,973	22,304	1,555	7,218		67	3,315
41100 Public Health	158,172	113,900	35,765	288	5,587		219	2,414
41200 Health Care	2,864	966			1,898			
41700 Child Services	21,781	16,678	4,374		730			
42200 Alcohol & Drug	13,099	8,417	3,384	377	893		29	
42400 Substance Abuse Crime Prevention	10						10	
42500 Perinatal	8,519	6,101	2,182		235			
50100 Social Services Administration	294,554	138,802	110,513	11,543	32,087		665	943
50200 Health and Human Services Agency	44,752	20,307	21,189		2,631			626
53000 Opportunity Center	96,866	38,632	55,160		1,838		105	1,131
54000 County Indigents	1,650	1,133			517			
54300 Housing	37,313	34,054	1,862		332			1,065
57000 Veterans' Services	6,491	3,166	2,007	161	150			1,007
59000 Community Action Agency	6,617	5,601	824		192			
59200 HSG Home IPP Admin	143	136			6			
59600 Housing Rehabilitation	648	341	252		55			
61100 Library	1,141	698			443			
62000 Agriculture Extension Service	5,225	4,661	504		60			
62100 Farm Advisor	1,016	745	252		18			
70100 Recreation & Parks	343	331			11			
71000 Veterans' Hall	1,641	1,601			40			
00200 Fall River Mills Airport	3,610	3,260			141		209	
94000 Fleet Management	52,643	48,035	1,416		1,392		494	1,305
95000 Risk Management	25,731	18,948	2,269		3,457		29	1,028
92500 Information Systems	35,287	20,932	10,405	635	2,154		228	932
95500 Facilities Management	79,939	68,998	8,670		1,356		10	906
00207 Solid Waste	8,844	4,369			4,408		67	
00210 Shasta County Transit	1,518	1,281			237			
00300 Amber Lane PRD	111	108			3			

Fiscal Year 13/14 Actual	Total	Claims & Accounting	Payroll	Individual Services	Budget Assistance	Cost Plan	Property Management	Reimbursed Audits
00301 Burney Meadows Storm Drain	47	47			0			
00302 Amber Ridge PRD	72	68			3			
00303 Marianas PRD	72	71			2			
00304 Coloma PRD	72	71			1			
00305 Vedder Road PRD	78	78			0			
00306 River Hill Estates PRD	80	75			5			
00307 Craig Lane PRD	70	68			2			
00308 E. Stillwater Way PRD	153	148			4			
00309 Fullerton Way PRD	93	92			1			
00310 Deer Flat Road	78	78			1			
00311 Skyway PRD	71	71			1			
00312 Mule Mt. PRD	72	71			1			
00313 Fore Way PRD	76	75			0			
00314 Blacks PRD	60	59			1			
00315 Logan PRD	131	125			6			
00316 Valparaiso PRD	64	64			1			
00317 Lakehead Lighting	572	571			0			
00318 Lark Court PRD	65	64			2			
00319 Manor Crest PRD	119	118			1			
00320 Santa Barbara Estates PRD	72	71			2			
00321 Victoria Highlands Estates PRD	72	71			2			
00322 Country Fields Estates PRD	167	148			19			
00324 China Gulch PRD	192	183			9			
00325 Manton Heights PRD	105	92			14			
00326 Manzanillo Orchard PRD	65	64			2			
00327 Lavern Lane PRD	98	96			2			
00328 Canto Del Lupine PRD Admin	61	59			2			
00329 Crowley Crk Ranchettes PRD Adm	75	73			2			
00330 Jordan Manor PRD Admin	82	80			2			
00331 Ritts Mill Road Admin	102	101			1			
00332 Rother Lighting	601	597			4			
00333 Robledo Road PRD Admin	76	73			3			
00334 Santa Barbara #2 PRD Admin	90	87			3			
00335 N Chaparral Dr PRD Admin	89	87			2			
00337 Woggon Lane PRD Admin	98	96			2			
00338 Aiden Park PRD Admin	65	64			2			
00339 L&R Estates PRD Admin	87	85			2			
00340 Squaw Carpet Fire Accs PRD Admin	130	127			3			

Fiscal Year 13/14 Actual	Total	Claims & Accounting	Payroll	Individual Services	Budget Assistance	Cost Plan	Property Management	Reimbursed Audits
00341 Rolland Cntry Estates PRD Admin	72	71			1			
00342 Shelly Lane PRD Admin	107	96			10			
00343 Millville Way PRD Admin	137	127			10			
00344 Diamond Ridge PRD Admin	67	64			3			
00345 Mountain Gate Meadows PRD Admin	65	64			2			
00347 Sierra Lighting	555	552			2			
00351 Timber Ridge PRD Admin	70	64			6			
00360 Equestrian Estates PRD Admin	82	80			2			
00361 Tract 1323 PRD	361	360			1			
00364 Sonora PRD	124	111			14			
00366 Ponder PRD	85	85			0			
00367 Shasta Meadows PRD	126	125			2			
00368 Old Stagecoach PRD	77	75			1			
00369 Inter Mountain PRD	154	146			9			
00370 Alpine PRD	92	87			5			
00371 Water Agency	2,371	2,216			155			
00372 Dusty PRD	103	96			7			
00373 AQMD	11,105	7,559	1,765		927		10	845
00374 Castella Water	2,457	2,426			32			
00375 Sugarloaf Water	2,177	2,153			24			
00376 Buckshot Ln Em Fire PRD Admin	47	47			0			
00377 Jones Valley Water	6,883	6,306			434		143	
00378 Palo Cedro Sewer	5,139	4,576			553		10	
00380 Amesbury Village PRD Admin	58	56			2			
00381 Palo Cedro Oaks PRD Admin	61	59			2			
00382 Shasta Lake Ranchos R/M	187	174			13			
00383 Holiday Acres R/M	171	153			18			
00384 Alpine Meadows Sewer	1,693	1,678			15			
00385 Belmont Storm Drain	118	113			5			
00386 Street Lighting Admin.	726	689			37			
00387 Cottonwood Sewer	12,399	12,071			328			
00391 Fire Protection Admin.	66,141	53,939	9,911		2,024		266	
00393 Burney Storm Drain	313	303			10			
00394 Keswick Admin.	4,327	4,177			151			
00395 French Gulch Water	2,431	2,386			45			
00396 Cragview Water	3,189	3,145			45			
00397 Los Palos Dr Em Fire PRD Admin	59	59			1			
00398 Foxwood Estates PRD Admin	74	71			3			

Fiscal Year 13/14 Actual	Total	Claims & Accounting	Payroll	Individual Services	Budget Assistance	Cost Plan	Property Management	Reimbursed Audits
00399 Rocky Ledge estates PRD Admin	108	80			28			
00401 Anderson Cemetery	6,755	6,682			73			
00402 Burney Cemetery	5,893	5,845			48			
00403 Cottonwood Cemetery	3,542	3,507			35			
00404 Fall River Mills Cemetery	3,579	3,575			4			
00405 Halcumb Cemetery	4,367	4,341			26			
00406 Manton Cemetery	787	787						
00407 Millville Cemetery	5,115	5,079			35			
00408 Pine Grove Cemetery	11,855	11,820			35			
00422 Centerville CSD	2,043	2,043						
00423 Clear Creek CSD	1,619	1,619						
00424 Fall River Mills CSD	1,525	1,525						
00428 Shasta CSD	1,521	1,521						
00429 Mountain Gate CSD	663	663						
00441 Anderson FPD	12,485	12,017			468			
00442 Buckeye FPD	954	888			65			
00443 Burney FPD	20,553	20,307			246			
00444 Castella FPD	6,037	5,998			39			
00445 Shasta Lake FPD	18,364	17,881			482			
00446 Cottonwood FPD	12,795	12,600			195			
00447 Fall River Mills FPD	8,880	8,856			24			
00449 Happy Valley FPD	16,341	16,179			162			
00450 McArthur FPD	3,732	3,721			12			
00452 Millville FPD	6,796	6,767			29			
00461 Pine Grove MAD	7,656	7,629			27			
00462 Shasta MAD	31,350	30,422			928			
00463 Burney MAD	5,127	5,072			55			
00481 Fall River Mills RCD	9,753	9,681			72			
00482 W. Shasta RCD	141	141						
00490 ACID	1,683	1,683						
00491 Bella Vista Water	2,141	2,141						
00492 Burney Water	287	287						
00497 Mayers Memorial Hospital	2,466	2,466						
00600 Cottonwood Crk Meadows PRD	65	64			2			
00601 CSA #3 Castella Loan Admin	173	169			4			
00602 Aegean Way PRD	65	64			2			
00603 Village Green PRD	65	64			2			
00604 Butterfield PRD	65	64			2			

COUNTY OF SHASTA
AUDITOR-CONTROLLER

Fiscal Year 13/14 Actual	Total	Claims & Accounting	Payroll	Individual Services	Budget Assistance	Cost Plan	Property Management	Reimbursed Audits
00605 Honeybee Acres PRD	65	64			2			
00606 Silver Saddle PRD	72	71			2			
00607 Wisteria Estates PRD	62	59			3			
00608 Santa Barbara PRD	61	59			2			
00609 Stillwater Ranch PRD	65	64			2			
00610 Sterling Ranch PRD	61	59			2			
00611 Mt. Lassen Woods PRD	64	59			5			
00612 Waterleaf Estates PRD	72	71			2			
00613 Jennifer Dr EFER PRD	93	92			2			
00614 White Oak Manor PRD	60	59			1			
00615 Terri Lee Terrace EFER PRD	64	64			0			
00616 Westview Rd EFER PRD	76	75			0			
00617 Sleeping Bull Estates PRD	78	75			3			
00618 Garth Dr EFER PRD	59	59			0			
00619 Clover Road PRD	60	59			1			
00620 Nunes Ranch PRD	53	52			1			
00621 No. 2 Squaw Carpet PRD	52	52			0			
00622 No. 2 Crowley Crk Rnchts PRD	52	52			1			
00623 No. 2 Los Palos Dr EFER PRD	52	52			0			
00624 Scenic Oak PRD	38	38			0			
00625 No. 2 Butterfield Ln EFER PRD	38	38			0			
00835 Detention Fac Inmate Funds Adm	10,541	10,541						
00843 Prop 10 Children & Fam. 1st	18,742	18,598		144				
00851 IHSS Public Authority	4,698	3,655	737	179	127			
00862 Law Library	4,454	4,454						
00892 RTPA	1,189	1,170					19	
00928 SHASCOM	14,372	14,372						
00952 Courts	20,784	20,784						
03010 Schools	77,428	77,428						
Total	2,709,695	1,963,087	525,069	18,782	129,767	31,152	7,560	34,278
Direct Bill	2,709,694	1,963,087	525,069	18,782	129,767	31,152	7,560	34,278
Less CSD's	(237,374)	(182,508)	(16,063)	(17)	(4,733)	(31,152)	(601)	(2,299)
Total Operating	2,472,320	1,780,578	509,006	18,764	125,034		6,959	31,980

Fiscal Year 13/14 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 2013-14.

COUNTY OF SHASTA
TREASURER-TAX COLLECTOR/PA

Fiscal Year 13/14 Actual	Total	General & Admin	Bank	Bank Charge General	Check Reconcile	Other Treasurer	Tax - Collector
			Charge Identified				
	100.00%				0.33%	39.18%	60.49%
Wages & Benefits							
Salaries & Wages	718,665				2,343	281,593	434,729
Benefits	371,375				1,211	145,515	224,649
Services & Supplies							
Communications	6,603					2,805	3,799
Household Exp.	14,800					5,741	9,059
Insurance	11,565				2	4,423	7,140
Maint. Of Equip.	62,850					3,728	59,122
Maint. Of Struct.	21,540					8,296	13,244
Memberships	575					488	88
Office Exp.	18,764					6,866	11,898
Postage	56,995					1,049	55,946
Secured Envelopes	5,957						5,957
Office Exp. - Printing	1,751						1,751
Office Exp. - Spec. Forms	8,402						8,402
Investment Services	215,958		60,790			155,168	
Professional & Special Svs	28,456					507	27,949
Info. Systems Service	63,720					30,422	33,297
Personnel Preemployment Services	255					191	64
Public & Legal Notices	10,267						10,267
Rents & Leases Equip	5,751					393	5,358
Rents & Leases Struct	3,181					3,181	
Small Tools & Equip	8,485					2,533	5,952
Special Dept. Expense	11,069					6,979	4,090
Trans. & Travel	5,968					3,006	2,962
Utilities	31,210					12,721	18,490
Cost Applied/Transfers							
Cost Applied A-87	(2,270)	(2,270)					
Cost Applied AC	(102)		(102)				
Cost Applied Bank Charges	(16,808)		(16,808)				

COUNTY OF SHASTA
TREASURER-TAX COLLECTOR/PA

	Total	General & Admin	Bank Charge Identified	Bank Charge General	Check Reconcile	Other Treasurer	Tax - Collector
Fiscal Year 13/14 Actual	100.00%				0.33%	39.18%	60.49%
Expenditures Per Financial Statements	1,664,982	(2,270)	43,880		3,556	675,603	944,214
Cost Adjustments							
Deductions - Cost Applied	19,180	2,270	16,910				
Property Tax Fees	(350,298)						(350,298)
Treas Investment Fees	(676,307)					(676,307)	
Bank Charges	(44,028)		(44,028)				
Charges for Services - A87	(23)	(23)					
Deduction - PY Cost Reimb Rev	204,381	23					204,358
Deduction - Direct Billed Revenue	44,028		44,028				
Prior Per. Exp. Adj.	(1,825)	(1,825)					
Miscellaneous Revenue	(754)					(1,235)	481
Building Use to CSD	134,558	134,558					
Equipment Use to CSD	7,543	7,543					
County Audit to CSD	297	297					
Functional Cost	1,001,733	140,572	60,790		3,556	(1,939)	798,755
Additions - 1st Allocation							
Other							
Reallocate Admin		(140,572)			458	55,080	85,034
Allocable Costs	1,001,733		60,790		4,014	53,141	883,789
Unallocated	(936,930)					(53,141)	(883,789)
1st Allocation	64,803		60,790		4,014		
Additions - 2nd Allocation							
Other	62,210	62,210					
Reallocate Admin		(62,210)			203	24,376	37,632
Allocable Costs	62,210				203	24,376	37,632
Unallocated	(62,007)					(24,376)	(37,632)
2nd Allocation	203				203		
Total Allocated	65,006		60,790		4,217		

COUNTY OF SHASTA
TREASURER-TAX COLLECTOR/PA

Fiscal Year 13/14 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
10200 CAO	1,271.46	0.0209	1,271	(1,271)		0
11000 Auditor - Controller	102.50	0.0017	103	(103)		0
22700 District Attorney	239.64	0.0039	240	(240)		0
22800 DCSS	245.25	0.0040	245	(245)		0
23500 Sheriff	299.55	0.0049	300	(300)		0
26000 Jail	1,378.10	0.0227	1,378	(1,378)		0
30100 Roads	95.40	0.0016	95	(95)		0
40200 Environmental Health	8,696.93	0.1431	8,697	(8,697)		0
41100 Public Health	2,149.24	0.0354	2,149	(2,149)		0
50100 Social Services Administration	2,352.28	0.0387	2,352	(2,352)		0
95000 Risk Management	857.11	0.0141	857	(857)		0
00371 Water Agency	5.69	0.0001	6	(6)		0
00391 Fire Protection Admin.	74.58	0.0012	75	(75)		0
00601 CSA #3 Castella Loan Admin	260.93	0.0043	261	(261)		0
00952 Courts	42,136.03	0.6931	42,136	(42,136)		0
03010 Schools	625.00	0.0103	625	(625)		0
Total	60,790	1.0000	60,790	(60,790)		0
Direct Bill						60,790
			60,790			60,790
Less CSD's	(1,374)	(0.0226)	(1,374)	1,374		(0)
Total Operating	59,416	0.9774	59,416	(59,416)		60,790

Basis of Allocation: Bank Charges per Department Account Statements

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

Fiscal Year 13/14 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
10200 CAO	149	0.0009				
11000 Auditor - Controller	1,730	0.0105				
11100 TTC	341	0.0021				
11300 Purchasing	14	0.0001				
12000 County Counsel	133	0.0008				
13000 Personnel	366	0.0022				
10100 Board of Supervisors	94	0.0006				
10300 Clerk of the Board	85	0.0005				
11200 Assessor	202	0.0012				
14000 Elections	408	0.0025				
15900 Inter Mountain Fair	198	0.0012				
16600 Land, Buildings & Improvements	16	0.0001				
16902 Capital Proj Juvenile Hall	67	0.0004				
16903 Capital Proj Adult Rehab Center	2	0.0000				
17500 CSA Administration	63	0.0004				
20110 Trial Courts	50	0.0003				
20300 Conflict Public Defender	757	0.0046				
20700 Public Defender	272	0.0017				
20800 Grand Jury	263	0.0016				
22100 County Clerk	65	0.0004				
22700 District Attorney	982	0.0060				
22800 DCSS	672	0.0041				
23500 Sheriff	2,328	0.0142				
23600 Boating Safety	225	0.0014				
23700 Sheriff Civil Unit	72	0.0004				
24600 Detention Annex	102	0.0006				
25600 Victim Witness	70	0.0004				
26000 Jail	1,664	0.0101				
26100 Burney Substation	99	0.0006				
26200 Juvenile Hall	331	0.0020				

COUNTY OF SHASTA
TREASURER-TAX COLLECTOR/PA

Fiscal Year 13/14 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
26300 Probation	1,539	0.0094				
28000 Agriculture Commissioner	163	0.0010				
28200 Building	192	0.0012				
28500 Knighton Rd Beetle Mitigation	2	0.0000				
28600 Planning	168	0.0010				
28700 Coroner	366	0.0022				
28800 Dispatch	2	0.0000				
29000 Recorder	96	0.0006				
29200 Public Guardian	21	0.0001				
29400 Wildlife	2	0.0000				
29700 Animal Control	74	0.0005				
29900 Public Administration	76	0.0005				
30100 Roads	3,659	0.0223				
40200 Environmental Health	263	0.0016				
40400 Mental Health Services Act	704	0.0043				
41000 Mental Health	1,159	0.0071				
41100 Public Health	2,343	0.0143				
41200 Health Care	22	0.0001				
41700 Child Services	436	0.0027				
42200 Alcohol & Drug	194	0.0012				
42500 Perinatal	144	0.0009				
50100 Social Services Administration	31,686	0.1929				
50200 Health and Human Services Agency	506	0.0031				
53000 Opportunity Center	3,733	0.0227				
54000 County Indigents	8	0.0000				
54300 Housing	924	0.0056				
57000 Veterans' Services	77	0.0005				
59000 Community Action Agency	66	0.0004				
59600 Housing Rehabilitation	6	0.0000				
61100 Library	6	0.0000				
62000 Agriculture Extension Service	115	0.0007				

COUNTY OF SHASTA
TREASURER-TAX COLLECTOR/PA

Fiscal Year 13/14 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
62100 Farm Advisor	15	0.0001				
70100 Recreation & Parks	7	0.0000				
71000 Veterans' Hall	38	0.0002				
00200 Fall River Mills Airport	50	0.0003				
94000 Fleet Management	1,268	0.0077				
95000 Risk Management	436	0.0027				
92500 Information Systems	402	0.0024				
95500 Facilities Management	1,965	0.0120				
00207 Solid Waste	90	0.0005				
00210 Shasta County Transit	32	0.0002				
00308 E. Stillwater Way PRD	2	0.0000				
00315 Logan PRD	2	0.0000				
00317 Lakehead Lighting	6	0.0000				
00319 Manor Crest PRD	1	0.0000				
00322 Country Fields Estates PRD	2	0.0000				
00324 China Gulch PRD	3	0.0000				
00331 Ritts Mill Road Admin	1	0.0000				
00332 Rother Lighting	6	0.0000				
00340 Squaw Carpet Fire Accs PRD Admin	2	0.0000				
00343 Millville Way PRD Admin	2	0.0000				
00347 Sierra Lighting	5	0.0000				
00364 Sonora PRD	1	0.0000				
00367 Shasta Meadows PRD	2	0.0000				
00369 Inter Mountain PRD	2	0.0000				
00371 Water Agency	34	0.0002				
00373 AQMD	141	0.0009				
00374 Castella Water	50	0.0003				
00375 Sugarloaf Water	41	0.0002				
00377 Jones Valley Water	127	0.0008				
00378 Palo Cedro Sewer	99	0.0006				
00382 Shasta Lake Ranchos R/M	2	0.0000				

COUNTY OF SHASTA
TREASURER-TAX COLLECTOR/PA

Fiscal Year 13/14 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
00383 Holiday Acres R/M	2	0.0000				
00384 Alpine Meadows Sewer	26	0.0002				
00386 Street Lighting Admin.	6	0.0000				
00387 Cottonwood Sewer	308	0.0019				
00391 Fire Protection Admin.	2,311	0.0141				
00393 Burney Storm Drain	6	0.0000				
00394 Keswick Admin.	86	0.0005				
00395 French Gulch Water	43	0.0003				
00396 Cragview Water	59	0.0004				
00401 Anderson Cemetery	149	0.0009				
00402 Burney Cemetery	136	0.0008				
00403 Cottonwood Cemetery	74	0.0005				
00404 Fall River Mills Cemetery	81	0.0005				
00405 Halcumb Cemetery	100	0.0006				
00406 Manton Cemetery	11	0.0001				
00407 Millville Cemetery	110	0.0007				
00408 Pine Grove Cemetery	298	0.0018				
00422 Centerville CSD	37	0.0002				
00423 Clear Creek CSD	33	0.0002				
00424 Fall River Mills CSD	31	0.0002				
00428 Shasta CSD	31	0.0002				
00429 Mountain Gate CSD	5	0.0000				
00441 Anderson FPD	295	0.0018				
00442 Buckeye FPD	12	0.0001				
00443 Burney FPD	518	0.0032				
00444 Castella FPD	150	0.0009				
00445 Shasta Lake FPD	464	0.0028				
00446 Cottonwood FPD	322	0.0020				
00447 Fall River Mills FPD	226	0.0014				
00449 Happy Valley FPD	427	0.0026				
00450 McArthur FPD	88	0.0005				

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

Fiscal Year 13/14 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
00452 Millville FPD	169	0.0010				
00461 Pine Grove MAD	194	0.0012				
00462 Shasta MAD	802	0.0049				
00463 Burney MAD	124	0.0008				
00481 Fall River Mills RCD	242	0.0015				
00482 W. Shasta RCD	3	0.0000				
00490 ACID	35	0.0002				
00491 Bella Vista Water	43	0.0003				
00497 Mayers Memorial Hospital	43	0.0003				
00835 Detention Fac Inmate Funds Adm	270	0.0016				
00843 Prop 10 Children & Fam. 1st	492	0.0030				
00851 IHSS Public Authority	77	0.0005				
00862 Law Library	111	0.0007				
00892 RTPA	23	0.0001				
00928 SHASCOM	351	0.0021				
00952 Courts	279	0.0017				
03010 Schools	89,144	0.5427				
Total	164,253	1.0000				
Direct Bill						
Less CSD's	(2,733)	(0.0166)				
Total Operating	161,520	0.9834				

Basis of Allocation : Computed Number of Checks Cashed by Department

COUNTY OF SHASTA
TREASURER-TAX COLLECTOR/PA

Fiscal Year 13/14 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
10200 CAO	149	0.0009	4			4
11000 Auditor - Controller	1,730	0.0105	42			42
11100 TTC	341	0.0021	8			8
11300 Purchasing	14	0.0001	0			0
12000 County Counsel	133	0.0008	3			3
13000 Personnel	366	0.0022	9			9
10100 Board of Supervisors	94	0.0006	2		0	2
10300 Clerk of the Board	85	0.0005	2		0	2
11200 Assessor	202	0.0012	5		0	5
14000 Elections	408	0.0025	10		1	10
15900 Inter Mountain Fair	198	0.0012	5		0	5
16600 Land, Buildings & Improvements	16	0.0001	0		0	0
16902 Capital Proj Juvenile Hall	67	0.0004	2		0	2
16903 Capital Proj Adult Rehab Center	2	0.0000	0		0	0
17500 CSA Administration	63	0.0004	2		0	2
20110 Trial Courts	50	0.0003	1		0	1
20300 Conflict Public Defender	757	0.0046	19		1	19
20700 Public Defender	272	0.0017	7		0	7
20800 Grand Jury	263	0.0016	6		0	7
22100 County Clerk	65	0.0004	2		0	2
22700 District Attorney	982	0.0060	24		1	25
22800 DCSS	672	0.0041	16		1	17
23500 Sheriff	2,328	0.0142	57		3	60
23600 Boating Safety	225	0.0014	5		0	6
23700 Sheriff Civil Unit	72	0.0004	2		0	2
24600 Detention Annex	102	0.0006	2		0	3
25600 Victim Witness	70	0.0004	2		0	2
26000 Jail	1,664	0.0101	41		2	43
26100 Burney Substation	99	0.0006	2		0	3
26200 Juvenile Hall	331	0.0020	8		0	9

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

Fiscal Year 13/14 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
26300 Probation	1,539	0.0094	38		2	40
28000 Agriculture Commissioner	163	0.0010	4		0	4
28200 Building	192	0.0012	5		0	5
28500 Knighton Rd Beetle Mitigation	2	0.0000	0		0	0
28600 Planning	168	0.0010	4		0	4
28700 Coroner	366	0.0022	9		0	9
28800 Dispatch	2	0.0000	0		0	0
29000 Recorder	96	0.0006	2		0	2
29200 Public Guardian	21	0.0001	1		0	1
29400 Wildlife	2	0.0000	0		0	0
29700 Animal Control	74	0.0005	2		0	2
29900 Public Administration	76	0.0005	2		0	2
30100 Roads	3,659	0.0223	89		5	94
40200 Environmental Health	263	0.0016	6		0	7
40400 Mental Health Services Act	704	0.0043	17		1	18
41000 Mental Health	1,159	0.0071	28		1	30
41100 Public Health	2,343	0.0143	57		3	60
41200 Health Care	22	0.0001	1		0	1
41700 Child Services	436	0.0027	11		1	11
42200 Alcohol & Drug	194	0.0012	5		0	5
42500 Perinatal	144	0.0009	4		0	4
50100 Social Services Administration	31,686	0.1929	774		40	814
50200 Health and Human Services Agency	506	0.0031	12		1	13
53000 Opportunity Center	3,733	0.0227	91		5	96
54000 County Indigents	8	0.0000	0		0	0
54300 Housing	924	0.0056	23		1	24
57000 Veterans' Services	77	0.0005	2		0	2
59000 Community Action Agency	66	0.0004	2		0	2
59600 Housing Rehabilitation	6	0.0000	0		0	0
61100 Library	6	0.0000	0		0	0
62000 Agriculture Extension Service	115	0.0007	3		0	3

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

Fiscal Year 13/14 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
62100 Farm Advisor	15	0.0001	0		0	0
70100 Recreation & Parks	7	0.0000	0		0	0
71000 Veterans' Hall	38	0.0002	1		0	1
00200 Fall River Mills Airport	50	0.0003	1		0	1
94000 Fleet Management	1,268	0.0077	31		2	33
95000 Risk Management	436	0.0027	11		1	11
92500 Information Systems	402	0.0024	10		1	10
95500 Facilities Management	1,965	0.0120	48		2	50
00207 Solid Waste	90	0.0005	2		0	2
00210 Shasta County Transit	32	0.0002	1		0	1
00308 E. Stillwater Way PRD	2	0.0000	0		0	0
00315 Logan PRD	2	0.0000	0		0	0
00317 Lakehead Lighting	6	0.0000	0		0	0
00319 Manor Crest PRD	1	0.0000	0		0	0
00322 Country Fields Estates PRD	2	0.0000	0		0	0
00324 China Gulch PRD	3	0.0000	0		0	0
00331 Ritts Mill Road Admin	1	0.0000	0		0	0
00332 Rother Lighting	6	0.0000	0		0	0
00340 Squaw Carpet Fire Accs PRD Admin	2	0.0000	0		0	0
00343 Millville Way PRD Admin	2	0.0000	0		0	0
00347 Sierra Lighting	5	0.0000	0		0	0
00364 Sonora PRD	1	0.0000	0		0	0
00367 Shasta Meadows PRD	2	0.0000	0		0	0
00369 Inter Mountain PRD	2	0.0000	0		0	0
00371 Water Agency	34	0.0002	1		0	1
00373 AQMD	141	0.0009	3		0	4
00374 Castella Water	50	0.0003	1		0	1
00375 Sugarloaf Water	41	0.0002	1		0	1
00377 Jones Valley Water	127	0.0008	3		0	3
00378 Palo Cedro Sewer	99	0.0006	2		0	3
00382 Shasta Lake Ranchos R/M	2	0.0000	0		0	0

COUNTY OF SHASTA
TREASURER-TAX COLLECTOR/PA

Fiscal Year 13/14 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
00383 Holiday Acres R/M	2	0.0000	0		0	0
00384 Alpine Meadows Sewer	26	0.0002	1		0	1
00386 Street Lighting Admin.	6	0.0000	0		0	0
00387 Cottonwood Sewer	308	0.0019	8		0	8
00391 Fire Protection Admin.	2,311	0.0141	56		3	59
00393 Burney Storm Drain	6	0.0000	0		0	0
00394 Keswick Admin.	86	0.0005	2		0	2
00395 French Gulch Water	43	0.0003	1		0	1
00396 Cragview Water	59	0.0004	1		0	2
00401 Anderson Cemetery	149	0.0009	4		0	4
00402 Burney Cemetery	136	0.0008	3		0	3
00403 Cottonwood Cemetery	74	0.0005	2		0	2
00404 Fall River Mills Cemetery	81	0.0005	2		0	2
00405 Halcumb Cemetery	100	0.0006	2		0	3
00406 Manton Cemetery	11	0.0001	0		0	0
00407 Millville Cemetery	110	0.0007	3		0	3
00408 Pine Grove Cemetery	298	0.0018	7		0	8
00422 Centerville CSD	37	0.0002	1		0	1
00423 Clear Creek CSD	33	0.0002	1		0	1
00424 Fall River Mills CSD	31	0.0002	1		0	1
00428 Shasta CSD	31	0.0002	1		0	1
00429 Mountain Gate CSD	5	0.0000	0		0	0
00441 Anderson FPD	295	0.0018	7		0	8
00442 Buckeye FPD	12	0.0001	0		0	0
00443 Burney FPD	518	0.0032	13		1	13
00444 Castella FPD	150	0.0009	4		0	4
00445 Shasta Lake FPD	464	0.0028	11		1	12
00446 Cottonwood FPD	322	0.0020	8		0	8
00447 Fall River Mills FPD	226	0.0014	6		0	6
00449 Happy Valley FPD	427	0.0026	10		1	11
00450 McArthur FPD	88	0.0005	2		0	2

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

Fiscal Year 13/14 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
00452 Millville FPD	169	0.0010	4		0	4
00461 Pine Grove MAD	194	0.0012	5		0	5
00462 Shasta MAD	802	0.0049	20		1	21
00463 Burney MAD	124	0.0008	3		0	3
00481 Fall River Mills RCD	242	0.0015	6		0	6
00482 W. Shasta RCD	3	0.0000	0		0	0
00490 ACID	35	0.0002	1		0	1
00491 Bella Vista Water	43	0.0003	1		0	1
00497 Mayers Memorial Hospital	43	0.0003	1		0	1
00835 Detention Fac Inmate Funds Adm	270	0.0016	7		0	7
00843 Prop 10 Children & Fam. 1st	492	0.0030	12		1	13
00851 IHSS Public Authority	77	0.0005	2		0	2
00862 Law Library	111	0.0007	3		0	3
00892 RTPA	23	0.0001	1		0	1
00928 SHASCOM	351	0.0021	9		0	9
00952 Courts	279	0.0017	7		0	7
03010 Schools	89,144	0.5427	2,179		112	2,291
Total	164,253	1.0000	4,014		203	4,217
Direct Bill			4,014		203	4,217
Less CSD's	(2,733)	(0.0166)	(67)			(67)
Total Operating	161,520	0.9834	3,948		203	4,150

Basis of Allocation : Computed Number of Checks Cashed by Department

COUNTY OF SHASTA
TREASURER-TAX COLLECTOR/PA

Fiscal Year 13/14 Actual	Total	Bank Charge Identified	Bank Charge General	Check Reconcile
10200 CAO	4	0		4
11000 Auditor - Controller	42	0		42
11100 TTC	8			8
12000 County Counsel	3			3
13000 Personnel	9			9
10100 Board of Supervisors	2			2
10300 Clerk of the Board	2			2
11200 Assessor	5			5
14000 Elections	10			10
15900 Inter Mountain Fair	5			5
16902 Capital Proj Juvenile Hall	2			2
17500 CSA Administration	2			2
20110 Trial Courts	1			1
20300 Conflict Public Defender	19			19
20700 Public Defender	7			7
20800 Grand Jury	7			7
22100 County Clerk	2			2
22700 District Attorney	25	0		25
22800 DCSS	17	0		17
23500 Sheriff	60	0		60
23600 Boating Safety	6			6
23700 Sheriff Civil Unit	2			2
24600 Detention Annex	3			3
25600 Victim Witness	2			2
26000 Jail	43	0		43
26100 Burney Substation	3			3
26200 Juvenile Hall	9			9
26300 Probation	40			40
28000 Agriculture Commissioner	4			4

COUNTY OF SHASTA
TREASURER-TAX COLLECTOR/PA

Fiscal Year 13/14 Actual	Total	Bank Charge Identified	Bank Charge General	Check Reconcile
28200 Building	5			5
28600 Planning	4			4
28700 Coroner	9			9
29000 Recorder	2			2
29200 Public Guardian	1			1
29700 Animal Control	2			2
29900 Public Administration	2			2
30100 Roads	94	0		94
40200 Environmental Health	7	0		7
40400 Mental Health Services Act	18			18
41000 Mental Health	30			30
41100 Public Health	60	0		60
41200 Health Care	1			1
41700 Child Services	11			11
42200 Alcohol & Drug	5			5
42500 Perinatal	4			4
50100 Social Services Administration	814	0		814
50200 Health and Human Services Agency	13			13
53000 Opportunity Center	96			96
54300 Housing	24			24
57000 Veterans' Services	2			2
59000 Community Action Agency	2			2
62000 Agriculture Extension Service	3			3
71000 Veterans' Hall	1			1
00200 Fall River Mills Airport	1			1
94000 Fleet Management	33			33
95000 Risk Management	11	0		11
92500 Information Systems	10			10
95500 Facilities Management	50			50
00207 Solid Waste	2			2

COUNTY OF SHASTA
TREASURER-TAX COLLECTOR/PA

Fiscal Year 13/14 Actual	Total	Bank Charge Identified	Bank Charge General	Check Reconcile
00210 Shasta County Transit	1			1
00371 Water Agency	1	0		1
00373 AQMD	4			4
00374 Castella Water	1			1
00375 Sugarloaf Water	1			1
00377 Jones Valley Water	3			3
00378 Palo Cedro Sewer	3			3
00384 Alpine Meadows Sewer	1			1
00387 Cottonwood Sewer	8			8
00391 Fire Protection Admin.	59	0		59
00394 Keswick Admin.	2			2
00395 French Gulch Water	1			1
00396 Cragview Water	2			2
00401 Anderson Cemetery	4			4
00402 Burney Cemetery	3			3
00403 Cottonwood Cemetery	2			2
00404 Fall River Mills Cemetery	2			2
00405 Halcumb Cemetery	3			3
00407 Millville Cemetery	3			3
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	8			8
00443 Burney FPD	13			13
00444 Castella FPD	4			4
00445 Shasta Lake FPD	12			12
00446 Cottonwood FPD	8			8
00447 Fall River Mills FPD	6			6

COUNTY OF SHASTA
TREASURER-TAX COLLECTOR/PA

Fiscal Year 13/14 Actual	Total	Bank Charge Identified	Bank Charge General	Check Reconcile
00449 Happy Valley FPD	11			11
00450 McArthur FPD	2			2
00452 Millville FPD	4			4
00461 Pine Grove MAD	5			5
00462 Shasta MAD	21			21
00463 Burney MAD	3			3
00481 Fall River Mills RCD	6			6
00490 ACID	1			1
00491 Bella Vista Water	1			1
00497 Mayers Memorial Hospital	1			1
00835 Detention Fac Inmate Funds Adm	7			7
00843 Prop 10 Children & Fam. 1st	13			13
00851 IHSS Public Authority	2			2
00862 Law Library	3			3
00892 RTPA	1			1
00928 SHASCOM	9			9
00952 Courts	7	0		7
03010 Schools	2,291	0		2,291
Total	4,218	0		4,217
Direct Bill	60,790	60,790		
	65,007	60,790		4,217
Less CSD's	(67)	(0)		(67)
Total Operating	64,940	60,790		4,150

Fiscal Year 13/14 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 2013-14.

Schedule of Costs
to be Reallocated
by Function

COUNTY OF SHASTA
PURCHASING

12/29/2014

Fiscal Year 13/14 Actual	Total	General & Admin	Purchase Assistance
Wages & Benefits			
Salaries & Wages	46,400		46,400
Benefits	28,558		28,558
Services & Supplies			
Communications	1,334		1,334
Household Exp.	4,668		4,668
Insurance	715		715
Maint. Of Equip.	115		115
Maint. Of Struct.	6,235		6,235
Memberships	240		240
Office Exp.	998		998
Postage	186		186
Professional & Special Svs	48		48
Info. Systems Service	3,815		3,815
Personnel Preemployment Services	106		106
Trans. & Travel	1,425		1,425
Utilities	10,008		10,008
Cost Applied/Transfers			
Cost Applied A-87	(197,477)	(197,477)	
Expenditures Per Financial Statements	<u>(92,626)</u>	<u>(197,477)</u>	<u>104,851</u>

Schedule of Costs
to be Reallocated
by Function

**COUNTY OF SHASTA
PURCHASING**

12/29/2014

Fiscal Year 13/14 Actual	Total	General & Admin	Purchase Assistance
Cost Adjustments			
Deductions - Cost Applied	197,477	197,477	
Prior Per. Exp. Adj.	(209)	(209)	
Building Use to CSD	43,026	43,026	
Equipment Use to CSD	1,015	1,015	
County Audit to CSD	18	18	
Functional Cost	<u>148,702</u>	<u>43,851</u>	<u>104,851</u>
Additions - 1st Allocation			
Other			
Reallocate Admin		(43,851)	43,851
Allocable Costs	148,702		148,702
Unallocated			
1st Allocation	<u>148,702</u>		<u>148,702</u>
Additions - 2nd Allocation			
Other	3,926	3,926	
Reallocate Admin		(3,926)	3,926
Allocable Costs	3,926		3,926
Unallocated			
2nd Allocation	<u>3,926</u>		<u>3,926</u>
Total Allocated	<u><u>152,628</u></u>		<u><u>152,628</u></u>

**COUNTY OF SHASTA
PURCHASING**

Fiscal Year 13/14 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
10200 CAO	5	0.0028	418			418
11000 Auditor - Controller	13	0.0073	1,087			1,087
11100 TTC	11	0.0062	919			919
12000 County Counsel	2	0.0011	167			167
13000 Personnel	2	0.0011	167			167
10300 Clerk of the Board	2	0.0011	167		4	172
11200 Assessor	7.25	0.0041	606		16	622
14000 Elections	6	0.0034	502		13	515
15900 Inter Mountain Fair	12	0.0067	1,003		27	1,030
16600 Land, Buildings & Improvements	5	0.0028	418		11	429
16902 Capital Proj Juvenile Hall	178	0.1001	14,879		400	15,279
16903 Capital Proj Adult Rehab Center	1	0.0006	84		2	86
20300 Conflict Public Defender	1	0.0006	84		2	86
20700 Public Defender	2	0.0011	167		4	172
20800 Grand Jury	2	0.0011	167		4	172
22100 County Clerk	2	0.0011	167		4	172
22700 District Attorney	25	0.0141	2,090		56	2,146
22800 DCSS	35	0.0197	2,926		79	3,004
23500 Sheriff	156	0.0877	13,040		351	13,390
23600 Boating Safety	10	0.0056	836		22	858
24600 Detention Annex	11	0.0062	919		25	944
26000 Jail	28	0.0157	2,340		63	2,403
26100 Burney Substation	1	0.0006	84		2	86
26200 Juvenile Hall	2	0.0011	167		4	172
26300 Probation	38	0.0214	3,176		85	3,262
28000 Agriculture Commissioner	4	0.0022	334		9	343
28200 Building	4	0.0022	334		9	343
28700 Coroner	1	0.0006	84		2	86
29000 Recorder	12	0.0067	1,003		27	1,030

**COUNTY OF SHASTA
PURCHASING**

Fiscal Year 13/14 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
29200 Public Guardian	1	0.0006	84		2	86
30100 Roads	95.5	0.0537	7,983		215	8,197
40200 Environmental Health	42	0.0236	3,511		94	3,605
40400 Mental Health Services Act	48	0.0270	4,012		108	4,120
41000 Mental Health	19	0.0107	1,588		43	1,631
41100 Public Health	254	0.1428	21,231		571	21,802
41700 Child Services	16	0.0090	1,337		36	1,373
42200 Alcohol & Drug	4	0.0022	334		9	343
42500 Perinatal	5	0.0028	418		11	429
50100 Social Services Administration	153.25	0.0861	12,810		345	13,154
50200 Health and Human Services Agency	31	0.0174	2,591		70	2,661
53000 Opportunity Center	21.25	0.0119	1,776		48	1,824
54300 Housing	3.25	0.0018	272		7	279
57000 Veterans' Services	2	0.0011	167		4	172
59000 Community Action Agency	7	0.0039	585		16	601
59600 Housing Rehabilitation	1	0.0006	84		2	86
61100 Library	1	0.0006	84		2	86
00200 Fall River Mills Airport	3	0.0017	251		7	258
94000 Fleet Management	52	0.0292	4,347		117	4,463
95000 Risk Management	1	0.0006	84		2	86
92500 Information Systems	195	0.1096	16,300		438	16,738
95500 Facilities Management	48	0.0270	4,012		108	4,120
00207 Solid Waste	16	0.0090	1,337		36	1,373
00210 Shasta County Transit	2	0.0011	167		4	172
00308 E. Stillwater Way PRD	1	0.0006	84		2	86
00315 Logan PRD	1	0.0006	84		2	86
00322 Country Fields Estates PRD	1	0.0006	84		2	86
00324 China Gulch PRD	1	0.0006	84		2	86
00340 Squaw Carpet Fire Accs PRD Admin	1	0.0006	84		2	86
00343 Millville Way PRD Admin	1	0.0006	84		2	86

**COUNTY OF SHASTA
PURCHASING**

Fiscal Year 13/14 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
00367 Shasta Meadows PRD	1	0.0006	84		2	86
00369 Inter Mountain PRD	1	0.0006	84		2	86
00371 Water Agency	1	0.0006	84		2	86
00373 AQMD	12	0.0067	1,003		27	1,030
00377 Jones Valley Water	3	0.0017	251		7	258
00378 Palo Cedro Sewer	13	0.0073	1,087		29	1,116
00382 Shasta Lake Ranchos R/M	1	0.0006	84		2	86
00387 Cottonwood Sewer	7	0.0039	585		16	601
00391 Fire Protection Admin.	125.5	0.0705	10,490		282	10,772
00394 Keswick Admin.	1	0.0006	84		2	86
00395 French Gulch Water	2	0.0011	167		4	172
00835 Detention Fac Inmate Funds Adm	3	0.0017	251		7	258
00851 IHSS Public Authority	3	0.0017	251		7	258
Total	1,779	1.0000	148,702		3,926	152,628
Direct Bill			148,702		3,926	152,628
Less CSD's	(33)	(0.0185)	(2,758)			(2,758)
Total Operating	1,746	0.9815	145,943		3,926	149,869

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

COUNTY OF SHASTA
PURCHASING

Fiscal Year 13/14 Actual	Total	Purchase Assistance
10200 CAO	418	418
11000 Auditor - Controller	1,087	1,087
11100 TTC	919	919
12000 County Counsel	167	167
13000 Personnel	167	167
10300 Clerk of the Board	172	172
11200 Assessor	622	622
14000 Elections	515	515
15900 Inter Mountain Fair	1,030	1,030
16600 Land, Buildings & Improvements	429	429
16902 Capital Proj Juvenile Hall	15,279	15,279
16903 Capital Proj Adult Rehab Center	86	86
20300 Conflict Public Defender	86	86
20700 Public Defender	172	172
20800 Grand Jury	172	172
22100 County Clerk	172	172
22700 District Attorney	2,146	2,146
22800 DCSS	3,004	3,004
23500 Sheriff	13,390	13,390
23600 Boating Safety	858	858
24600 Detention Annex	944	944
26000 Jail	2,403	2,403
26100 Burney Substation	86	86
26200 Juvenile Hall	172	172
26300 Probation	3,262	3,262
28000 Agriculture Commissioner	343	343
28200 Building	343	343
28700 Coroner	86	86
29000 Recorder	1,030	1,030
29200 Public Guardian	86	86
30100 Roads	8,197	8,197
40200 Environmental Health	3,605	3,605

Fiscal Year 13/14 Actual	Total	Purchase Assistance
40400 Mental Health Services Act	4,120	4,120
41000 Mental Health	1,631	1,631
41100 Public Health	21,802	21,802
41700 Child Services	1,373	1,373
42200 Alcohol & Drug	343	343
42500 Perinatal	429	429
50100 Social Services Administration	13,154	13,154
50200 Health and Human Services Agency	2,661	2,661
53000 Opportunity Center	1,824	1,824
54300 Housing	279	279
57000 Veterans' Services	172	172
59000 Community Action Agency	601	601
59600 Housing Rehabilitation	86	86
61100 Library	86	86
00200 Fall River Mills Airport	258	258
94000 Fleet Management	4,463	4,463
95000 Risk Management	86	86
92500 Information Systems	16,738	16,738
95500 Facilities Management	4,120	4,120
00207 Solid Waste	1,373	1,373
00210 Shasta County Transit	172	172
00308 E. Stillwater Way PRD	86	86
00315 Logan PRD	86	86
00322 Country Fields Estates PRD	86	86
00324 China Gulch PRD	86	86
00340 Squaw Carpet Fire Accs PRD Admin	86	86
00343 Millville Way PRD Admin	86	86
00367 Shasta Meadows PRD	86	86
00369 Inter Mountain PRD	86	86
00371 Water Agency	86	86
00373 AQMD	1,030	1,030
00377 Jones Valley Water	258	258
00378 Palo Cedro Sewer	1,116	1,116

COUNTY OF SHASTA
PURCHASING

Fiscal Year 13/14 Actual	Total	Purchase Assistance
00382 Shasta Lake Ranchos R/M	86	86
00387 Cottonwood Sewer	601	601
00391 Fire Protection Admin.	10,772	10,772
00394 Keswick Admin.	86	86
00395 French Gulch Water	172	172
00835 Detention Fac Inmate Funds Adm	258	258
00851 IHSS Public Authority	258	258
Total	152,628	152,628
Direct Bill	152,628	152,628
Less CSD's	(2,758)	(2,758)
Total Operating	149,869	149,869

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Fiscal Year 13/14 Actual

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

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

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

\$10,403 of legal service revenue was treated as a direct bill during the year. \$420,798 was collected for the Outstationed Attorneys during FY 2013-14, this amount is also treated as direct billed.

The County did not bill for the remainder of the above services for FY 2013-14.

COUNTY OF SHASTA
COUNTY COUNSEL

Fiscal Year 13/14 Actual	Total	Individual					Contracts	Outstationed At
		General & Admin	Attorney Services	General Government	Personnel	Litigation		
Time %	100.00%	22.43%	15.07%	0.96%	12.19%	29.87%	19.48%	
Wages & Benefits								
Salaries & Wages	1,044,248	167,325	112,420	7,161	90,936	222,826	145,318	298,262
Benefits	407,977	64,024	43,016	2,740	34,795	85,261	55,604	122,537
Services & Supplies								
Clothing/Personal Supplies								
Communications	6,832	1,532	1,030	66	833	2,041	1,331	
Food	26	6	4	0	3	8	5	
Household Exp.	9,870	2,214	1,487	95	1,203	2,948	1,923	
Insurance	2,709	434	292	19	236	578	377	774
Maint. Of Equip.	1,303	292	196	13	159	389	254	
Maint. Of Struct.	13,118	2,942	1,977	126	1,599	3,918	2,555	
Memberships	9,951	1,594	1,071	68	867	2,123	1,385	2,842
Office Exp.	13,100	2,938	1,974	126	1,597	3,913	2,552	
Office Exp. Legal Research Pubs.	12,057	1,932	1,298	83	1,050	2,573	1,678	3,444
Postage	441	99	66	4	54	132	86	
Professional & Special Svs	121	27	18	1	15	36	24	
Info. Systems Service	19,394	4,350	2,923	186	2,364	5,793	3,778	
Rents & Leases Equip	2,018	453	304	19	246	603	393	
Rents & Leases Struct	2,399	538	362	23	292	717	467	
Small Tools & Equip	4,386	984	661	42	535	1,310	854	
Software	831	186	125	8	101	248	162	
Special Dept. Expense	32,684	7,331	4,925	314	3,984	9,763	6,367	
Trans. & Travel	15,080	3,382	2,273	145	1,838	4,504	2,938	
Utilities	21,075	4,727	3,176	202	2,569	6,295	4,105	
Cost Applied/Transfers								
Cost Applied Other	(420,798)							(420,798)
Cost Applied A-87	(1,127,394)	(1,127,394)						
Expenditures Per Financial Statements	71,428	(860,082)	179,599	11,441	145,276	355,979	232,155	7,060

COUNTY OF SHASTA
COUNTY COUNSEL

Fiscal Year 13/14 Actual	Total	General & Admin	Individual Attorney Services	General Government	Personnel	Litigation	Contracts	Outstationed At
Cost Adjustments								
Deductions - Cost Applied	1,548,192	1,127,394						420,798
Legal Services Revenue	(10,403)		(10,403)					
Charges for Services - A87	(5,921)							
Deduction - PY Cost Reimb Rev	5,921							
Prior Per. Exp. Adj.	(2,536)	(2,536)						
Miscellaneous Revenue	(3,402)	(3,402)						
Building Use to CSD	90,616	90,616						
Equipment Use to CSD	5,610	5,610						
County Audit to CSD	285	285						
Functional Cost	1,699,790	357,886	169,196	11,441	145,276	355,979	232,155	427,858
Additions - 1st Allocation								
Other								
Reallocate Admin		(357,886)	69,529	4,429	56,241	137,812	89,875	
Allocable Costs	1,699,790		238,724	15,870	201,517	493,791	322,030	427,858
Unallocated	(15,870)			(15,870)				
1st Allocation	1,683,920		238,724		201,517	493,791	322,030	427,858
Additions - 2nd Allocation								
Other	25,758	25,758						
Reallocate Admin	0	(25,758)	5,004	319	4,048	9,919	6,468	
Allocable Costs	25,758		5,004	319	4,048	9,919	6,468	
Unallocated	(319)			(319)				
2nd Allocation	25,439		5,004		4,048	9,919	6,468	
Total Allocated	1,709,359		243,728		205,565	503,709	328,499	427,858

Fiscal Year 13/14 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
10200 CAO	191.75	0.1020	24,352			24,352
11000 Auditor - Controller	21.50	0.0114	2,730			2,730
11100 TTC	26.75	0.0142	3,397			3,397
13000 Personnel	0.75	0.0004	95			95
10100 Board of Supervisors	44.50	0.0237	5,651		136	5,787
10300 Clerk of the Board	115.00	0.0612	14,605		351	14,956
11200 Assessor	17.25	0.0092	2,191		53	2,243
14000 Elections	61.75	0.0329	7,842		189	8,031
15900 Inter Mountain Fair	1.25	0.0007	159		4	163
20800 Grand Jury	84.75	0.0451	10,763		259	11,022
22100 County Clerk	9.75	0.0052	1,238		30	1,268
22700 District Attorney	3.75	0.0020	476		11	488
22800 DCSS	0.25	0.0001	32		1	33
23500 Sheriff	44.25	0.0235	5,620		135	5,755
26000 Jail	38.25	0.0203	4,858		117	4,974
26300 Probation	32.75	0.0174	4,159		100	4,259
28000 Agriculture Commissioner	68.50	0.0364	8,699		209	8,908
28200 Building	86.50	0.0460	10,985		264	11,249
28600 Planning	218.75	0.1164	27,781		668	28,449
29000 Recorder	9.25	0.0049	1,175		28	1,203
29200 Public Guardian	4.25	0.0023	540	(3,210)	13	(2,657)
29700 Animal Control	188.00	0.1000	23,876		574	24,450
29900 Public Administration				(7,193)		(7,193)
30100 Roads	148.25	0.0789	18,827		453	19,280
40200 Environmental Health	3.75	0.0020	476		11	488
41000 Mental Health	5.75	0.0031	730		18	748
41100 Public Health	0.75	0.0004	95		2	98
50200 Health and Human Services Agency	391.50	0.2083	49,720		1,195	50,915
54300 Housing	1.00	0.0005	127		3	130

Fiscal Year 13/14 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
57000 Veterans' Services	3.00	0.0016	381		9	390
95000 Risk Management	1.00	0.0005	127		3	130
92500 Information Systems	7.75	0.0041	984		24	1,008
00371 Water Agency	3.75	0.0020	476		11	488
00373 AQMD	19.75	0.0105	2,508		60	2,569
00843 Prop 10 Children & Fam. 1st	6.00	0.0032	762		18	780
00851 IHSS Public Authority	18.00	0.0096	2,286		55	2,341
Total	1,880	1.0000	238,724	(10,403)	5,004	233,325
Direct Bill						10,403
			238,724		5,004	243,728
Less CSD's	(241)	(0.1281)	(30,575)			(30,575)
Total Operating	1,639	0.8719	208,149	(10,403)	5,004	213,154

Basis of Allocation: Attorney Hours

COUNTY OF SHASTA
COUNTY COUNSEL

Fiscal Year 13/14 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
10200 CAO	8.00	0.0042	846			846
11000 Auditor - Controller	23.00	0.0121	2,433			2,433
11100 TTC	15.00	0.0079	1,587			1,587
11300 Purchasing	2.00	0.0010	212			212
12000 County Counsel	11.00	0.0058	1,164			1,164
13000 Personnel	12.00	0.0063	1,269			1,269
10100 Board of Supervisors	5.00	0.0026	529		11	540
10300 Clerk of the Board	3.00	0.0016	317		7	324
11200 Assessor	42.00	0.0220	4,443		93	4,536
14000 Elections	9.00	0.0047	952		20	972
15900 Inter Mountain Fair	1.00	0.0005	106		2	108
17500 CSA Administration	6.00	0.0031	635		13	648
20700 Public Defender	27.00	0.0142	2,856		60	2,916
22100 County Clerk	2.00	0.0010	212		4	216
22700 District Attorney	58.00	0.0304	6,135		128	6,263
22800 DCSS	91.00	0.0478	9,626		201	9,827
23500 Sheriff	118.00	0.0619	12,482		260	12,743
23600 Boating Safety	5.00	0.0026	529		11	540
23700 Sheriff Civil Unit	6.00	0.0031	635		13	648
24600 Detention Annex	7.00	0.0037	740		15	756
25600 Victim Witness	11.00	0.0058	1,164		24	1,188
26000 Jail	96.00	0.0504	10,155		212	10,367
26100 Burney Substation	14.00	0.0073	1,481		31	1,512
26200 Juvenile Hall	33.00	0.0173	3,491		73	3,564
26300 Probation	94.00	0.0493	9,944		207	10,151
28000 Agriculture Commissioner	13.00	0.0068	1,375		29	1,404
28200 Building	14.00	0.0073	1,481		31	1,512
28600 Planning	11.00	0.0058	1,164		24	1,188
28700 Coroner	7.00	0.0037	740		15	756
29000 Recorder	9.00	0.0047	952		20	972
29700 Animal Control	7.00	0.0037	740		15	756
30100 Roads	90.00	0.0472	9,520		199	9,719

COUNTY OF SHASTA
COUNTY COUNSEL

Fiscal Year 13/14 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
40200 Environmental Health	15.00	0.0079	1,587		33	1,620
40400 Mental Health Services Act	35.00	0.0184	3,702		77	3,780
41000 Mental Health	91.00	0.0478	9,626		201	9,827
41100 Public Health	133.00	0.0698	14,069		294	14,363
41700 Child Services	15.00	0.0079	1,587		33	1,620
42200 Alcohol & Drug	18.00	0.0094	1,904		40	1,944
42500 Perinatal	10.00	0.0052	1,058		22	1,080
50100 Social Services Administration	479.00	0.2514	50,670		1,057	51,727
50200 Health and Human Services Agency	89.00	0.0467	9,415		196	9,611
53000 Opportunity Center	46.00	0.0241	4,866		102	4,968
54300 Housing	8.00	0.0042	846		18	864
57000 Veterans' Services	5.00	0.0026	529		11	540
59000 Community Action Agency	3.00	0.0016	317		7	324
59600 Housing Rehabilitation	1.00	0.0005	106		2	108
62000 Agriculture Extension Service	2.00	0.0010	212		4	216
62100 Farm Advisor	1.00	0.0005	106		2	108
94000 Fleet Management	5.00	0.0026	529		11	540
95000 Risk Management	9.00	0.0047	952		20	972
92500 Information Systems	43.00	0.0226	4,549		95	4,644
95500 Facilities Management	35.00	0.0184	3,702		77	3,780
00373 AQMD	7.00	0.0037	740		15	756
00391 Fire Protection Admin.	2.00	0.0010	212		4	216
00851 IHSS Public Authority	3.00	0.0016	317		7	324
Total	1,905	1.0000	201,517		4,048	205,565
Direct Bill			201,517		4,048	205,565
Less CSD's	(71)	(0.0373)	(7,511)			(7,511)
Total Operating	1,834	0.9627	194,006		4,048	198,054

Basis of Allocation : Number of Authorized Positions

**COUNTY OF SHASTA
COUNTY COUNSEL**

Fiscal Year 13/14 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
11100 TTC	3.00	0.0155	7,676			7,676
10100 Board of Supervisors	0.50	0.0026	1,279		26	1,305
11200 Assessor	1.00	0.0052	2,559		52	2,611
14000 Elections	5.00	0.0259	12,793		261	13,054
22100 County Clerk	1.00	0.0052	2,559		52	2,611
22700 District Attorney	7.00	0.0363	17,910		365	18,275
22800 DCSS	1.00	0.0052	2,559		52	2,611
23500 Sheriff	25.84	0.1339	66,112		1,349	67,461
26000 Jail	7.00	0.0363	17,910		365	18,275
28200 Building	35.33	0.1831	90,392		1,844	92,236
28600 Planning	13.34	0.0691	34,130		696	34,827
29200 Public Guardian	48.00	0.2487	122,808		2,506	125,314
29900 Public Administration	3.00	0.0155	7,676		157	7,832
30100 Roads	8.33	0.0432	21,312		435	21,747
40200 Environmental Health	9.33	0.0483	23,871		487	24,358
41000 Mental Health	14.00	0.0725	35,819		731	36,550
50100 Social Services Administration	6.00	0.0311	15,351		313	15,664
50200 Health and Human Services Agency	1.00	0.0052	2,559		52	2,611
00373 AQMD	3.33	0.0173	8,520		174	8,694
Total	193	1.0000	493,791		9,919	503,709
Direct Bill			493,791		9,919	503,709
Less CSD's	(3)	(0.0155)	(7,676)			(7,676)
Total Operating	190	0.9845	486,115		9,919	496,034

Basis of Allocation : Total Number of Cases per Department

**COUNTY OF SHASTA
COUNTY COUNSEL**

Fiscal Year 13/14 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
10200 CAO	5.00	0.0028	905			905
11000 Auditor - Controller	13.00	0.0073	2,353			2,353
11100 TTC	11.00	0.0062	1,991			1,991
12000 County Counsel	2.00	0.0011	362			362
13000 Personnel	2.00	0.0011	362			362
10300 Clerk of the Board	2.00	0.0011	362		7	369
11200 Assessor	7.25	0.0041	1,312		27	1,339
14000 Elections	6.00	0.0034	1,086		22	1,108
15900 Inter Mountain Fair	12.00	0.0067	2,172		44	2,217
16600 Land, Buildings & Improvements	5.00	0.0028	905		19	924
16902 Capital Proj Juvenile Hall	178.00	0.1001	32,221		659	32,881
16903 Capital Proj Adult Rehab Center	1.00	0.0006	181		4	185
20300 Conflict Public Defender	1.00	0.0006	181		4	185
20700 Public Defender	2.00	0.0011	362		7	369
20800 Grand Jury	2.00	0.0011	362		7	369
22100 County Clerk	2.00	0.0011	362		7	369
22700 District Attorney	25.00	0.0141	4,525		93	4,618
22800 DCSS	35.00	0.0197	6,336		130	6,465
23500 Sheriff	156.00	0.0877	28,239		578	28,817
23600 Boating Safety	10.00	0.0056	1,810		37	1,847
24600 Detention Annex	11.00	0.0062	1,991		41	2,032
26000 Jail	28.00	0.0157	5,068		104	5,172
26100 Burney Substation	1.00	0.0006	181		4	185
26200 Juvenile Hall	2.00	0.0011	362		7	369
26300 Probation	38.00	0.0214	6,879		141	7,019
28000 Agriculture Commissioner	4.00	0.0022	724		15	739
28200 Building	4.00	0.0022	724		15	739
28700 Coroner	1.00	0.0006	181		4	185
29000 Recorder	12.00	0.0067	2,172		44	2,217
29200 Public Guardian	1.00	0.0006	181		4	185
30100 Roads	95.50	0.0537	17,287		354	17,641
40200 Environmental Health	42.00	0.0236	7,603		156	7,758
40400 Mental Health Services Act	48.00	0.0270	8,689		178	8,867

**COUNTY OF SHASTA
COUNTY COUNSEL**

Fiscal Year 13/14 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
41000 Mental Health	19.00	0.0107	3,439		70	3,510
41100 Public Health	254.00	0.1428	45,978		941	46,919
41700 Child Services	16.00	0.0090	2,896		59	2,956
42200 Alcohol & Drug	4.00	0.0022	724		15	739
42500 Perinatal	5.00	0.0028	905		19	924
50100 Social Services Administration	153.25	0.0861	27,741		568	28,309
50200 Health and Human Services Agency	31.00	0.0174	5,612		115	5,726
53000 Opportunity Center	21.25	0.0119	3,847		79	3,925
54300 Housing	3.25	0.0018	588		12	600
57000 Veterans' Services	2.00	0.0011	362		7	369
59000 Community Action Agency	7.00	0.0039	1,267		26	1,293
59600 Housing Rehabilitation	1.00	0.0006	181		4	185
61100 Library	1.00	0.0006	181		4	185
00200 Fall River Mills Airport	3.00	0.0017	543		11	554
94000 Fleet Management	52.00	0.0292	9,413		193	9,606
95000 Risk Management	1.00	0.0006	181		4	185
92500 Information Systems	195.00	0.1096	35,298		722	36,021
95500 Facilities Management	48.00	0.0270	8,689		178	8,867
00207 Solid Waste	16.00	0.0090	2,896		59	2,956
00210 Shasta County Transit	2.00	0.0011	362		7	369
00308 E. Stillwater Way PRD	1.00	0.0006	181		4	185
00315 Logan PRD	1.00	0.0006	181		4	185
00322 Country Fields Estates PRD	1.00	0.0006	181		4	185
00324 China Gulch PRD	1.00	0.0006	181		4	185
00340 Squaw Carpet Fire Accs PRD Admin	1.00	0.0006	181		4	185
00343 Millville Way PRD Admin	1.00	0.0006	181		4	185
00367 Shasta Meadows PRD	1.00	0.0006	181		4	185
00369 Inter Mountain PRD	1.00	0.0006	181		4	185
00371 Water Agency	1.00	0.0006	181		4	185
00373 AQMD	12.00	0.0067	2,172		44	2,217
00377 Jones Valley Water	3.00	0.0017	543		11	554
00378 Palo Cedro Sewer	13.00	0.0073	2,353		48	2,401
00382 Shasta Lake Ranchos R/M	1.00	0.0006	181		4	185
00387 Cottonwood Sewer	7.00	0.0039	1,267		26	1,293

Fiscal Year 13/14 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
00391 Fire Protection Admin.	125.50	0.0705	22,718		465	23,183
00394 Keswick Admin.	1.00	0.0006	181		4	185
00395 French Gulch Water	2.00	0.0011	362		7	369
00835 Detention Fac Inmate Funds Adm	3.00	0.0017	543		11	554
00851 IHSS Public Authority	3.00	0.0017	543		11	554
Total	1,779	1.0000	322,030		6,468	328,499
Direct Bill						
			322,030		6,468	328,499
Less CSD's	(33)	(0.0185)	(5,974)			(5,974)
Total Operating	1,746	0.9815	316,057		6,468	322,525

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

Fiscal Year 13/14 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
50100 Social Services Administration	1.00	1.0000	427,858	(420,798)		7,060
Total	1	1.0000	427,858	(420,798)		7,060
Direct Bill						420,798
			427,858			427,858
Less CSD's						
Total Operating	1	1.0000	427,858	(420,798)		427,858

Basis of Allocation : Outstationed Attorneys' Hours

COUNTY OF SHASTA
COUNTY COUNSEL

Fiscal Year 13/14 Actual	Total	Individual Attorney Services	Personnel	Litigation	Contracts	Outstationed At
10200 CAO	26,103	24,352	846		905	
11000 Auditor - Controller	7,517	2,730	2,433		2,353	
11100 TTC	14,651	3,397	1,587	7,676	1,991	
11300 Purchasing	212		212			
12000 County Counsel	1,526		1,164		362	
13000 Personnel	1,727	95	1,269		362	
10100 Board of Supervisors	7,633	5,787	540	1,305		
10300 Clerk of the Board	15,649	14,956	324		369	
11200 Assessor	10,729	2,243	4,536	2,611	1,339	
14000 Elections	23,164	8,031	972	13,054	1,108	
15900 Inter Mountain Fair	2,487	163	108		2,217	
16600 Land, Buildings & Improvements	924				924	
16902 Capital Proj Juvenile Hall	32,881				32,881	
16903 Capital Proj Adult Rehab Center	185				185	
17500 CSA Administration	648		648			
20300 Confilict Public Defender	185				185	
20700 Public Defender	3,285		2,916		369	
20800 Grand Jury	11,391	11,022			369	
22100 County Clerk	4,464	1,268	216	2,611	369	
22700 District Attorney	29,644	488	6,263	18,275	4,618	
22800 DCSS	18,936	33	9,827	2,611	6,465	
23500 Sheriff	114,775	5,755	12,743	67,461	28,817	
23600 Boating Safety	2,387		540		1,847	
23700 Sheriff Civil Unit	648		648			
24600 Detention Annex	2,788		756		2,032	
25600 Victim Witness	1,188		1,188			
26000 Jail	38,789	4,974	10,367	18,275	5,172	
26100 Burney Substation	1,697		1,512		185	
26200 Juvenile Hall	3,933		3,564		369	
26300 Probation	21,430	4,259	10,151		7,019	
28000 Agriculture Commissioner	11,051	8,908	1,404		739	

COUNTY OF SHASTA
COUNTY COUNSEL

Fiscal Year 13/14 Actual	Total	Individual Attorney Services	Personnel	Litigation	Contracts	Outstationed At
28200 Building	105,736	11,249	1,512	92,236	739	
28600 Planning	64,463	28,449	1,188	34,827		
28700 Coroner	941		756		185	
29000 Recorder	4,392	1,203	972		2,217	
29200 Public Guardian	122,841	(2,657)		125,314	185	
29700 Animal Control	25,206	24,450	756			
29900 Public Administration	639	(7,193)		7,832		
30100 Roads	68,387	19,280	9,719	21,747	17,641	
40200 Environmental Health	34,224	488	1,620	24,358	7,758	
40400 Mental Health Services Act	12,646		3,780		8,867	
41000 Mental Health	50,635	748	9,827	36,550	3,510	
41100 Public Health	61,380	98	14,363		46,919	
41700 Child Services	4,575		1,620		2,956	
42200 Alcohol & Drug	2,683		1,944		739	
42500 Perinatal	2,004		1,080		924	
50100 Social Services Administration	102,760		51,727	15,664	28,309	7,060
50200 Health and Human Services Agency	68,863	50,915	9,611	2,611	5,726	
53000 Opportunity Center	8,893		4,968		3,925	
54300 Housing	1,594	130	864		600	
57000 Veterans' Services	1,300	390	540		369	
59000 Community Action Agency	1,617		324		1,293	
59600 Housing Rehabilitation	293		108		185	
61100 Library	185				185	
62000 Agriculture Extension Service	216		216			
62100 Farm Advisor	108		108			
00200 Fall River Mills Airport	554				554	
94000 Fleet Management	10,146		540		9,606	
95000 Risk Management	1,287	130	972		185	
92500 Information Systems	41,672	1,008	4,644		36,021	
95500 Facilities Management	12,646		3,780		8,867	
00207 Solid Waste	2,956				2,956	
00210 Shasta County Transit	369				369	

Fiscal Year 13/14 Actual	Total	Individual Attorney Services	Personnel	Litigation	Contracts	Outstationed At
00308 E. Stillwater Way PRD	185				185	
00315 Logan PRD	185				185	
00322 Country Fields Estates PRD	185				185	
00324 China Gulch PRD	185				185	
00340 Squaw Carpet Fire Accs PRD Admin	185				185	
00343 Millville Way PRD Admin	185				185	
00367 Shasta Meadows PRD	185				185	
00369 Inter Mountain PRD	185				185	
00371 Water Agency	672	488			185	
00373 AQMD	14,235	2,569	756	8,694	2,217	
00377 Jones Valley Water	554				554	
00378 Palo Cedro Sewer	2,401				2,401	
00382 Shasta Lake Ranchos R/M	185				185	
00387 Cottonwood Sewer	1,293				1,293	
00391 Fire Protection Admin.	23,399		216		23,183	
00394 Keswick Admin.	185				185	
00395 French Gulch Water	369				369	
00835 Detention Fac Inmate Funds Adm	554				554	
00843 Prop 10 Children & Fam. 1st	780	780				
00851 IHSS Public Authority	3,219	2,341	324		554	
Total	1,278,158	233,325	205,565	503,709	328,499	7,060
Direct Bill	431,201	10,403				420,798
	1,709,359	243,728	205,565	503,709	328,499	427,858
Less CSD's	(51,734)	(30,575)	(7,511)	(7,676)	(5,974)	
Total Operating	1,657,625	213,154	198,054	496,034	322,525	427,858

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Fiscal Year 13/14 Actual

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

The Personnel function consists of the costs of the general duties of the personnel office and is allocated on the basis of number of department employees. The County did not bill for general personnel services during FY 2013-14.

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 2013-14.

Schedule of Costs
to be Reallocated
by Function

COUNTY OF SHASTA
PERSONNEL

12/29/2014

Fiscal Year 13/14 Actual	Total	General & Admin	General Personnel	Pre- Employment
Wages & Benefits				
Salaries & Wages	402,748		402,748	
Benefits	225,297		225,297	
Services & Supplies				
Communications	5,257		5,257	
Household Exp.	11,173		11,173	
Insurance	1,938		1,938	
Maint. Of Equip.	1,400		1,400	
Maint. Of Struct.	16,387		16,387	
Memberships	4,448		4,448	
Office Exp.	7,004		7,004	
Postage	1,192		1,192	
Professional & Special Svs	24,361			24,361
Labor Management Negotiator	49,596		49,596	
Info. Systems Service	39,294		39,294	
Personnel Preemployment Services	87,053			87,053
Public & Legal Notices	22,552			22,552
Rents & Leases Equip	7,142		7,142	
Small Tools & Equip	3,207		3,207	
Software	1,120		1,120	
Special Dept. Expense	21,397		21,397	
Fingerprinting	27,776			27,776
Trans. & Travel	6,117		6,117	
Utilities	21,637		21,637	
Cost Applied/Transfers				
Cost Applied Other	(176,253)	(176,253)		
Cost Applied A-87	(1,119,487)	(1,119,487)		
Expenditures Per Financial Statements	(307,644)	(1,295,740)	826,354	161,742
Cost Adjustments				

Schedule of Costs
to be Reallocated
by Function

COUNTY OF SHASTA
PERSONNEL

12/29/2014

Fiscal Year 13/14 Actual	Total	General & Admin	General Personnel	Pre- Employment
Deductions - Cost Applied	1,295,740	1,295,740		
Prior Per. Exp. Adj.	(1,141)	(1,141)		
Miscellaneous Revenue	(163)	(163)		
Building Use to CSD	93,252	93,252		
Equipment Use to CSD	3,155	3,155		
County Audit to CSD	174	174		
Functional Cost	1,083,373	95,277	826,354	161,742
Additions - 1st Allocation				
Other				
Reallocate Admin	(0)	(95,277)	79,681	15,596
Allocable Costs	1,083,373		906,035	177,338
Unallocated				
1st Allocation	1,083,373		906,035	177,338
Additions - 2nd Allocation				
Other	30,782	30,782		
Reallocate Admin		(30,782)	25,743	5,039
Allocable Costs	30,782		25,743	5,039
Unallocated				
2nd Allocation	30,782		25,743	5,039
Total Allocated	1,114,155		931,778	182,377

**COUNTY OF SHASTA
PERSONNEL**

Fiscal Year 13/14 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
10200 CAO	8.00	0.0042	3,805			3,805
11000 Auditor - Controller	23.00	0.0121	10,939			10,939
11100 TTC	15.00	0.0079	7,134			7,134
11300 Purchasing	2.00	0.0010	951			951
12000 County Counsel	11.00	0.0058	5,232			5,232
13000 Personnel	12.00	0.0063	5,707			5,707
10100 Board of Supervisors	5.00	0.0026	2,378		70	2,448
10300 Clerk of the Board	3.00	0.0016	1,427		42	1,469
11200 Assessor	42.00	0.0220	19,976		590	20,565
14000 Elections	9.00	0.0047	4,280		126	4,407
15900 Inter Mountain Fair	1.00	0.0005	476		14	490
17500 CSA Administration	6.00	0.0031	2,854		84	2,938
20700 Public Defender	27.00	0.0142	12,841		379	13,220
22100 County Clerk	2.00	0.0010	951		28	979
22700 District Attorney	58.00	0.0304	27,585		814	28,399
22800 DCSS	91.00	0.0478	43,280		1,277	44,558
23500 Sheriff	118.00	0.0619	56,122		1,656	57,778
23600 Boating Safety	5.00	0.0026	2,378		70	2,448
23700 Sheriff Civil Unit	6.00	0.0031	2,854		84	2,938
24600 Detention Annex	7.00	0.0037	3,329		98	3,428
25600 Victim Witness	11.00	0.0058	5,232		154	5,386
26000 Jail	96.00	0.0504	45,658		1,348	47,006
26100 Burney Substation	14.00	0.0073	6,659		197	6,855
26200 Juvenile Hall	33.00	0.0173	15,695		463	16,158
26300 Probation	94.00	0.0493	44,707		1,319	46,027
28000 Agriculture Commissioner	13.00	0.0068	6,183		182	6,365
28200 Building	14.00	0.0073	6,659		197	6,855
28600 Planning	11.00	0.0058	5,232		154	5,386
28700 Coroner	7.00	0.0037	3,329		98	3,428
29000 Recorder	9.00	0.0047	4,280		126	4,407
29700 Animal Control	7.00	0.0037	3,329		98	3,428

**COUNTY OF SHASTA
PERSONNEL**

Fiscal Year 13/14 Actual	Allocation Units	Allocated		1st Allocation	Direct Billed	2nd Allocation	Total
			Percent				
30100 Roads	90.00	0.0472		42,805		1,263	44,068
40200 Environmental Health	15.00	0.0079		7,134		211	7,345
40400 Mental Health Services Act	35.00	0.0184		16,646		491	17,138
41000 Mental Health	91.00	0.0478		43,280		1,277	44,558
41100 Public Health	133.00	0.0698		63,256		1,867	65,123
41700 Child Services	15.00	0.0079		7,134		211	7,345
42200 Alcohol & Drug	18.00	0.0094		8,561		253	8,814
42500 Perinatal	10.00	0.0052		4,756		140	4,896
50100 Social Services Administration	479.00	0.2514		227,817		6,724	234,540
50200 Health and Human Services Agency	89.00	0.0467		42,329		1,249	43,578
53000 Opportunity Center	46.00	0.0241		21,878		646	22,524
54300 Housing	8.00	0.0042		3,805		112	3,917
57000 Veterans' Services	5.00	0.0026		2,378		70	2,448
59000 Community Action Agency	3.00	0.0016		1,427		42	1,469
59600 Housing Rehabilitation	1.00	0.0005		476		14	490
62000 Agriculture Extension Service	2.00	0.0010		951		28	979
62100 Farm Advisor	1.00	0.0005		476		14	490
94000 Fleet Management	5.00	0.0026		2,378		70	2,448
95000 Risk Management	9.00	0.0047		4,280		126	4,407
92500 Information Systems	43.00	0.0226		20,451		604	21,055
95500 Facilities Management	35.00	0.0184		16,646		491	17,138
00373 AQMD	7.00	0.0037		3,329		98	3,428
00391 Fire Protection Admin.	2.00	0.0010		951		28	979
00851 IHSS Public Authority	3.00	0.0016		1,427		42	1,469
Total	1,905	1.0000		906,035		25,743	931,778
Direct Bill							
				906,035		25,743	931,778
Less CSD's	(71)	(0.0373)		(33,768)			(33,768)
Total Operating	1,834	0.9627		872,267		25,743	898,010

Basis of Allocation: Number of Authorized Positions

**COUNTY OF SHASTA
PERSONNEL**

Fiscal Year 13/14 Actual	Allocation Units	Allocated		Direct Billed	2nd Allocation	Total
		Percent	1st Allocation			
10200 CAO	200.55	0.0016	282	(201)		81
11000 Auditor - Controller	3,177.64	0.0252	4,462	(3,178)		1,285
11100 TTC	255.00	0.0020	358	(255)		103
11300 Purchasing	106.00	0.0008	149	(106)		43
13000 Personnel	373.85	0.0030	525	(374)		151
11200 Assessor	569.34	0.0045	800	(569)	23	254
14000 Elections	2,692.75	0.0213	3,782	(2,693)	111	1,200
17500 CSA Administration	836.70	0.0066	1,175	(837)	35	373
20700 Public Defender	3,863.31	0.0306	5,425	(3,863)	159	1,721
22700 District Attorney	3,773.86	0.0299	5,300	(3,774)	156	1,682
22800 DCSS	2,243.77	0.0178	3,151	(2,244)	93	1,000
23500 Sheriff	13,287.98	0.1052	18,661	(13,288)	548	5,921
23600 Boating Safety	499.00	0.0040	701	(499)	21	222
26000 Jail	48.27	0.0004	68	(48)	2	22
26300 Probation	17,268.73	0.1368	24,251	(17,269)	712	7,695
28000 Agriculture Commissioner	627.22	0.0050	881	(627)	26	279
28200 Building	2,113.47	0.0167	2,968	(2,113)	87	942
28600 Planning	432.02	0.0034	607	(432)	18	193
30100 Roads	5,133.46	0.0407	7,209	(5,133)	212	2,287
40200 Environmental Health	1,494.45	0.0118	2,099	(1,494)	62	666
40400 Mental Health Services Act	36.00	0.0003	51	(36)	1	16
41000 Mental Health	2,838.19	0.0225	3,986	(2,838)	117	1,265
41100 Public Health	5,482.99	0.0434	7,700	(5,483)	226	2,443
50100 Social Services Administration	5,405.88	0.0428	7,592	(5,406)	223	2,409
50200 Health and Human Services Agency	44,696.41	0.3540	62,769	(44,696)	1,844	19,916
53000 Opportunity Center	296.75	0.0023	417	(297)	12	132
57000 Veterans' Services	717.00	0.0057	1,007	(717)	30	319
94000 Fleet Management	63.19	0.0005	89	(63)	3	28
92500 Information Systems	6,002.47	0.0475	8,430	(6,002)	248	2,675
95500 Facilities Management	1,741.92	0.0138	2,446	(1,742)	72	776
Total	126,278.17	1.0000	177,338	(126,278)	5,039	56,098
Direct Bill	-					126,278
			177,338		5,039	182,377
Less CSD's	(4,113.04)	-0.0326	(5,776)	4,113		(1,663)
Total Operating	122,165.13	0.9674	171,562	(122,165)	5,039	180,714

Basis of Allocation : Identified Claims by Department

COUNTY OF SHASTA
PERSONNEL

Fiscal Year 13/14 Actual	Total	General Personnel	Pre- Employment
10200 CAO	3,886	3,805	81
11000 Auditor - Controller	12,224	10,939	1,285
11100 TTC	7,237	7,134	103
11300 Purchasing	994	951	43
12000 County Counsel	5,232	5,232	
13000 Personnel	5,858	5,707	151
10100 Board of Supervisors	2,448	2,448	
10300 Clerk of the Board	1,469	1,469	
11200 Assessor	20,819	20,565	254
14000 Elections	5,607	4,407	1,200
15900 Inter Mountain Fair	490	490	
17500 CSA Administration	3,311	2,938	373
20700 Public Defender	14,942	13,220	1,721
22100 County Clerk	979	979	
22700 District Attorney	30,081	28,399	1,682
22800 DCSS	45,558	44,558	1,000
23500 Sheriff	63,699	57,778	5,921
23600 Boating Safety	2,671	2,448	222
23700 Sheriff Civil Unit	2,938	2,938	
24600 Detention Annex	3,428	3,428	
25600 Victim Witness	5,386	5,386	
26000 Jail	47,027	47,006	22
26100 Burney Substation	6,855	6,855	
26200 Juvenile Hall	16,158	16,158	
26300 Probation	53,721	46,027	7,695
28000 Agriculture Commissioner	6,645	6,365	279
28200 Building	7,797	6,855	942
28600 Planning	5,579	5,386	193

COUNTY OF SHASTA
PERSONNEL

Fiscal Year 13/14 Actual	Total	General Personnel	Pre- Employment
28700 Coroner	3,428	3,428	
29000 Recorder	4,407	4,407	
29700 Animal Control	3,428	3,428	
30100 Roads	46,356	44,068	2,287
40200 Environmental Health	8,011	7,345	666
40400 Mental Health Services Act	17,154	17,138	16
41000 Mental Health	45,822	44,558	1,265
41100 Public Health	67,566	65,123	2,443
41700 Child Services	7,345	7,345	
42200 Alcohol & Drug	8,814	8,814	
42500 Perinatal	4,896	4,896	
50100 Social Services Administration	236,949	234,540	2,409
50200 Health and Human Services Agency	63,495	43,578	19,916
53000 Opportunity Center	22,656	22,524	132
54300 Housing	3,917	3,917	
57000 Veterans' Services	2,768	2,448	319
59000 Community Action Agency	1,469	1,469	
59600 Housing Rehabilitation	490	490	
62000 Agriculture Extension Service	979	979	
62100 Farm Advisor	490	490	
94000 Fleet Management	2,476	2,448	28
95000 Risk Management	4,407	4,407	
92500 Information Systems	23,729	21,055	2,675
95500 Facilities Management	17,914	17,138	776
00373 AQMD	3,428	3,428	
00391 Fire Protection Admin.	979	979	
00851 IHSS Public Authority	1,469	1,469	
Total	987,877	931,778	56,098
Direct Bill	126,278		126,278
	1,114,155	931,778	182,377
Less CSD's	(35,431)	(33,768)	(1,663)
Total Operating	1,078,724	898,010	180,714

COUNTY OF SHASTA
Appendix of Internal Service Funds

Unreserved Retained Earnings Per G/L 6-30-14:		
00201-009410 Designation For Vehicle Replacement	\$ 4,143,924	
00201-009413 Designation For Capital Assets Net	1,864,230	
00201-009650 Retained Earnings:	<u>454,507</u>	
Unreserved Retained Earnings Per FS 6-30-14:		6,462,661
Less:		
Designation For Vehicle Replacement	4,143,924	
Designation For Vehicle Capital Assets Net	<u>1,864,230</u>	
Subtotal Adjustments		<u>(6,008,154)</u>
Unreserved Retained Earnings, As Restated		454,507
Financial Statement Expenditures:		
Operating Expenses	2,032,455	
Other Expense		
Subtotal Financial Statement Expenditures	<u>2,032,455</u>	
Less Depreciation	<u>(442,964)</u>	
Adjusted Financial Statement Expenditures	<u>1,589,491</u>	
Divided By	<u>6</u>	
Computed Allowable Working Capital		<u>264,915</u>
Difference Over (Under)		<u><u>\$ 189,592</u></u>

Asset ID	Asset Description	Acquired Date	Purchase Amount	Accum Depr	Book Value
99858	UNDERGROUND TANK SVC STATION	12/10/1997	46,212.00	15,325.78	30,886.22
99931	BUILDING - PLACER & COURT	06/30/1976	45,246.54	34,387.05	10,859.49
99950	LAND-PLACER AND COURT	3/6/1985	55,374.69	0.00	55,374.69
Sub-total Land and Buildings			146,833.23	49,712.83	97,120.40
30260	CARDLOCK SYSTEM	9/24/1993	11,625.40	11,625.40	0.00
30706	MCS2500 TUNE-UP MACHINE	09/07/1994	14,986.31	14,986.31	0.00
34094	BRAKE LATHE AAMCO	12/04/1998	6,818.96	6,818.96	0.00
Subtotal Equipment			33,430.67	33,430.67	0.00
30407	PICKUP 1994 FORD F150	4/13/1994	13,731.22	13,731.22	0.00
30687	4X4 PICKUP CHEV 95 3/4 T XCAB	08/31/1994	25,736.30	25,736.30	0.00
31114	VAN 95 GMC RALLY	06/01/1995	19,955.28	19,955.28	0.00
31273	VAN 95 DODGE B150 8 PASSENGER	08/28/1995	18,052.44	18,052.44	0.00
31654	4X4 96 JEEP CHEROKEE	03/28/1996	19,298.57	19,298.57	0.00
31766	4X4 PICKUP 96 CHEVROLET 3/4 T	06/18/1996	29,560.41	29,560.41	0.00
32482	PICKUP 97 CHEVROLET	4/1/1997	26,000.47	26,000.47	0.00
32582	4X4 97 CHEVROLET	06/05/1997	25,007.15	25,007.15	0.00
33380	4X4 JEEP CHEROKEE 98	03/27/1998	20,478.10	20,478.10	0.00
33383	4X4 CHEROKEE JEEP	03/27/1998	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	03/18/1999	29,541.38	29,541.38	0.00
34759	AUTO 4X4 FOR RANGER 1999	06/07/1999	18,229.28	18,229.28	0.00
35161	AUTO 97 MERCURY SABLE	02/02/2000	13,274.33	13,274.33	0.00
35169	4X4 2000 FORD F150	02/25/2000	27,845.66	27,845.66	0.00
35306	2000 FORD MUSTANG	01/09/2001	18,573.83	18,573.83	0.00
35307	1999 FORD TAURUS	01/08/2001	13,049.11	13,049.11	0.00
35309	1999 FORD TAURUS	01/08/2001	13,049.11	13,049.11	0.00
35312	1999 FORD TAURUS	01/17/2001	13,049.11	13,049.11	0.00
35327	2001 FORD CARGO VAN	3/6/2001	17,893.43	17,893.43	0.00
35328	2001 FORD CLUB WGN	03/06/2001	21,401.74	21,401.74	0.00
35334	2001 FORD F150	03/12/2001	30,441.94	30,441.94	0.00
35340	2001 JEEP CHEROKEE	03/15/2001	21,385.74	21,385.74	0.00
35350	2001 FORD F150	04/02/2001	26,450.20	26,450.20	0.00
35357	2000 CHRYSLER CONCORDE	05/09/2001	16,568.95	16,568.95	0.00
35366	2001 DODGE RAM PU	5/23/2001	37,354.42	37,354.42	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	01/14/2002	12,561.80	12,561.80	0.00
35445	2000 FORD CROWN VICTORIA	02/01/2002	15,985.80	15,985.80	0.00
35448	2002 DODGE RAM 4X4	2/13/2002	25,901.06	25,901.06	0.00

35460	2002 FORD RANGER	03/13/2002	14,351.12	14,351.12	0.00
35476	2002 FORD EXPLORER	04/10/2002	26,520.17	26,520.17	0.00
35482	2002 DODGE VAN	05/13/2002	17,881.81	17,881.81	0.00
35483	2002 TOYOTA PRIUS	05/21/2002	21,831.96	21,831.96	0.00
35494	2002 DODGE TRUCK	05/30/2002	25,927.88	25,927.88	0.00
35561	2002 CHEV SILVERADO	06/19/2002	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	04/24/2003	23,018.69	23,018.69	0.00
35677	2003 CHEVROLET 2500	07/17/2003	42,609.51	42,609.51	0.00
35691	2003 CHEVROLET SILVERADO	06/19/2003	21,428.95	21,428.95	0.00
35698	2003 FORD F250XL	12/01/2003	28,228.12	28,228.12	0.00
35710	2009 FORD EXPEDITION	2/10/2004	32,571.68	32,571.68	0.00
36776	2006 FORD EXPLORER	03/15/2007	26,475.62	26,475.62	0.00
36781	2007 FORD TAURUS	01/12/2007	13,892.26	10,419.22	3,473.04
36783	2007 FORD TAURUS	02/05/2007	13,892.26	10,303.45	3,588.81
36784	2007 FORD TAURUS	02/05/2007	13,892.26	10,303.45	3,588.81
36786	2005 FORD CROWN VICTORIA	02/20/2007	22,371.99	16,406.13	5,965.86
36787	2007 FORD CROWN VICTORIA	02/20/2007	22,371.99	16,406.13	5,965.86
36788	2005 FORD EXPLORER	02/20/2007	19,924.00	19,924.00	0.00
36790	2007 FORD F150	10/01/2007	37,898.88	37,898.88	0.00
36792	2007 FORD F150	12/01/2007	30,216.79	30,216.79	0.00
36805	2007 FORD E350	07/13/2007	28,129.90	28,129.90	0.00
36807	2008 FORD F350	05/20/2008	49,677.14	49,677.14	0.00
36808	2004 TOYOTA PRIUS	06/18/2007	13,254.00	9,277.80	3,976.20
36809	2008 FORD ESCAPE	06/20/2007	26,322.10	26,322.10	0.00
36810	2008 FORD ESCAPE	06/20/2007	26,322.10	26,322.10	0.00
36811	2006 FORD TAURUS	09/01/2007	16,363.76	15,974.15	389.61
36812	2008 FORD F450	08/04/2008	118,098.86	69,875.18	48,223.68
36814	2008 FORD ESCAPE	09/24/2007	24,840.34	16,767.21	8,073.13
36815	2006 CHEVROLET TRAILBLAZER	12/03/2007	18,147.49	18,147.49	0.00
36817	2008 TOYOTA PRIUS	11/20/2007	23,060.51	15,181.50	7,879.01
36819	2006 FORD EXPLORER	12/07/2007	19,265.49	12,683.12	6,582.37
36820	2006 FORD EXPLORER	12/11/2007	19,265.49	12,683.12	6,582.37
36821	2006 FORD EXPLORER	12/14/2007	19,265.49	12,683.12	6,582.37
36824	2007 CHEV IMPALA	12/21/2007	14,859.49	9,658.67	5,200.82
36825	2007 CHEV IMPALA	01/08/2008	14,845.24	9,649.38	5,195.86
36826	2008 FORD F150	01/11/2008	31,262.78	31,262.78	0.00
36830	2008 FORD EXPLORER	03/21/2008	27,606.71	27,606.71	0.00
36831	2008 FORD CARGO VAN	02/11/2008	27,098.69	27,098.69	0.00
36832	2008 FORD EXPL XLT	04/01/2008	28,511.41	28,511.41	0.00
36836	2007 FORD RANGER	03/12/2008	16,823.41	10,654.82	6,168.59
36844	2008 TOYOTA PRIUS	03/27/2008	24,056.75	15,035.50	9,021.25

36846	2008 DODGE 2500	05/05/2008	34,051.54	34,051.54	0.00
36847	2008 DODGE 2500	07/10/2008	31,989.65	31,989.65	0.00
36848	2008 FORD RANGER	06/18/2008	20,321.74	12,193.02	8,128.72
36849	2009 FORD ESCAPE	09/09/2008	27,815.46	27,815.46	0.00
36850	2009 FORD ESCAPE	09/09/2008	27,815.46	16,225.71	11,589.75
36853	2008 FORD CROWN VICTORIA	11/13/2008	20,384.41	11,551.16	8,833.25
36854	2006 FORD EXPLORER	11/26/2008	18,318.55	10,227.88	8,090.67
36855	2008 MERCURY GRAND MARQUIS	11/26/2008	16,204.30	9,047.40	7,156.90
36856	2008 DODGE AVENGER	12/28/2008	12,376.81	6,807.24	5,569.57
36857	2008 CHRYSLER SEBRING	12/12/2008	12,376.81	6,910.38	5,466.43
36858	2006 JEEP LIBERTY	12/12/2008	13,357.99	7,458.22	5,899.77
36859	2007 DODGE CARAVAN	12/12/2008	11,328.99	6,325.36	5,003.63
36860	2007 FORD FUSION	12/12/2008	13,152.24	7,343.31	5,808.93
36861	2009 TOYOTA PRIUS	12/31/2008	24,605.61	13,533.08	11,072.53
36862	2007 FORD EXPLORER	01/15/2009	18,644.40	10,254.42	8,389.98
36864	2007 FORD FUSION	12/15/2008	16,959.55	9,469.10	7,490.45
36865	2007 FORD FUSION	01/15/2009	14,900.16	8,195.11	6,705.05
36866	2009 DODGE DURANGO	01/22/2009	32,898.69	17,820.13	15,078.56
36867	2009 FORD F150	01/22/2009	37,209.77	20,155.31	17,054.46
36868	2008 MERCURY SABLE	02/18/2009	18,343.28	9,783.09	8,560.19
36869	2008 FORD E350	02/23/2009	21,864.25	11,660.92	10,203.33
36870	2008 FORD TAURUS	02/23/2009	18,010.54	9,605.60	8,404.94
36871	2008 FORD TAURUS	03/26/2009	19,833.53	10,412.59	9,420.94
36872	2001 TOYOTA PRIUS	04/09/2009	22,052.70	22,052.70	0.00
36873	2009 FORD EXPEDITION	07/05/2009	31,508.77	31,508.75	0.02
36877	2003 FORD TAURUS	04/08/2004	10,968.10	10,968.10	0.00
36879	2004 FORD RANGER	04/16/2004	19,862.34	19,862.34	0.00
36881	2003 FORD EXPLORER	04/23/2004	21,049.60	21,049.60	0.00
36882	2002 FORD EXPLORER	06/15/2004	22,745.05	22,745.05	0.00
36886	2004 DODGE DAKOTA	06/11/2004	16,829.49	16,829.49	0.00
36887	2003 FORD EXPLORER	07/19/2004	22,125.90	22,125.90	0.00
36891	2004 FORD EXPLORER	03/03/2005	20,822.58	20,822.58	0.00
36892	2004 FORD EXPLORER	03/03/2005	20,150.74	20,150.74	0.00
36895	2004 FORD EXPLORER	01/27/2005	18,929.63	17,825.39	1,104.24
36896	2004 FORD TAURUS	01/31/2005	11,579.20	10,903.73	675.47
36904	2005 FORD RANGER	04/13/2005	16,876.98	16,876.98	0.00
36906	2005 FORD RANGER	04/13/2005	16,876.98	16,876.98	0.00
36907	2005 FORD RANGER	04/13/2005	16,876.98	16,876.98	0.00
36920	2005 DODGE RAM	07/25/2005	22,467.50	22,467.50	0.00
36921	2004 FORD CROWN VICTORIA	07/25/2005	18,504.78	18,504.78	0.00
36927	2005 DODGE CARAVAN	03/29/2006	17,628.13	17,628.13	0.00
36933	2006 FORD E350	11/08/2005	23,129.58	20,045.65	3,083.93

36934	2006 FORD E350	11/08/2005	23,129.59	20,045.65	3,083.94
36935	2005 FORD EXPLORER	11/15/2005	18,284.15	15,846.30	2,437.85
36936	2005 FORD EXPLORER	12/20/2005	18,726.05	18,726.05	0.00
36937	2005 FORD EXPLORER	11/15/2005	18,488.77	18,488.77	0.00
36938	2005 FORD EXPLORER	11/18/2005	18,284.15	18,284.15	0.00
36939	2005 FORD EXPLORER	01/18/2006	21,161.52	21,161.52	0.00
36941	2005 FORD EXPLORER	03/10/2006	14,315.47	14,315.47	0.00
36942	2005 FORD TAURUS	12/05/2005	11,736.54	10,073.83	1,662.71
36946	2006 FORD EXPEDITION	06/01/2006	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	01/04/2006	11,736.54	11,736.54	0.00
36959	2006 FORD ESCAPE	01/25/2006	29,046.10	29,046.10	0.00
36960	2006 FORD ESCAPE	01/25/2006	29,046.10	29,046.10	0.00
36962	2006 FORD F350	05/12/2006	26,198.42	21,395.36	4,803.06
36966	2006 FORD CROWN VICTORIA	03/01/2007	32,852.86	32,852.86	0.00
36967	2006 FORD CROWN VICTORIA	09/20/2006	23,818.25	18,459.12	5,359.13
39612	2009 FORD EXPEDITION	06/09/2009	40,010.59	40,010.59	0.00
39613	2009 FORD EXPEDITION	06/29/2009	39,704.48	39,704.48	0.00
39614	2009 FORD EXPEDITION	06/09/2009	39,854.31	39,854.31	0.00
39618	2009 FORD CROWN VICTORIA	8/18/2009	34,928.36	34,928.36	0.00
39628	2008 CHEVROLET TRAILBLAZER	10/06/2009	19,527.22	9,275.42	10,251.80
39630	2008 MERCURY MARQUIS	03/16/2010	19,433.36	11,798.81	7,634.55
39631	2010 FORD CROWN VICTORIA	03/16/2010	32,231.91	32,231.91	0.00
39633	2010 FORD ESCAPE	04/23/2010	34,059.53	28,382.96	5,676.57
39635	2008 MERCURY SABLE	06/08/2010	18,767.20	10,947.54	7,819.66
39637	2010 FORD FUSION	06/03/2010	15,764.54	6,437.17	9,327.37
39638	2010 FORD FUSION	06/03/2010	15,764.54	6,437.17	9,327.37
39642	2010 FORD RANGER	06/14/2010	17,888.93	7,304.63	10,584.30
39643	2010 FORD RANGER	06/14/2010	21,960.96	8,967.41	12,993.55
39644	2010 FORD FUSION	07/28/2010	15,764.54	6,174.43	9,590.11
39645	2010 FORD FUSION	06/30/2010	15,764.54	6,305.80	9,458.74
39646	2010 CHEVROLET IMPALA	09/30/2010	19,074.32	10,218.38	8,855.94
39648	2011 FORD CROWN VICTORIA	9/30/2010	29,767.39	29,767.39	0.00
39649	2011 FORD CROWN VICTORIA	09/30/2010	31,185.82	31,185.82	0.00
39652	2011 FORD CROWN VICTORIA	09/30/2010	29,233.39	29,233.39	0.00
39653	2011 FORD CROWN VICTORIA	10/07/2010	27,815.59	27,815.59	0.00
39654	2010 FORD F150 SUPERCAB	10/13/2010	25,895.64	9,710.85	16,184.79
39655	2011 FORD EXPEDITION	11/09/2010	40,179.85	29,465.22	10,714.63
39656	2011 FORD EXPEDITION	11/09/2010	40,366.04	29,601.77	10,764.27
39657	2011 FORD EXPEDITION	11/09/2010	37,934.21	27,818.41	10,115.80
39660	2011 FORD FUSION	01/18/2011	15,764.54	5,386.21	10,378.33
39661	2011 FORD FUSION	01/18/2011	15,764.54	5,386.21	10,378.33

39662	2011 FORD FUSION	01/18/2011	15,764.54	5,386.21	10,378.33
39663	2011 FORD FUSION	01/18/2011	15,764.54	5,386.21	10,378.33
39664	2011 FORD FUSION	01/18/2011	15,764.54	5,386.21	10,378.33
39665	2011 CROWN VICTORIA	04/15/2011	35,590.68	35,590.68	0.00
39666	2011 CROWN VICTORIA	05/02/2011	31,519.57	31,519.57	0.00
39667	2011 CROWN VICTORIA	05/02/2011	33,002.55	33,002.55	0.00
39668	2011 CROWN VICTORIA	05/03/2011	33,956.05	33,427.46	528.59
39669	2011 CROWN VICTORIA	05/03/2011	33,267.08	33,049.61	217.47
39670	2011 CROWN VICTORIA	05/02/2011	32,847.17	32,847.17	0.00
39674	2012 FORD FUSION	11/21/2011	17,469.95	15,043.57	2,426.38
39675	2012 FORD F250	01/03/2012	50,708.54	18,110.20	32,598.34
39676	2012 DODGE CHARGER	01/18/2012	33,793.85	11,342.52	22,451.33
39679	2012 FORD EXPEDITION	03/13/2012	37,352.45	8,715.56	28,636.89
39680	2012 FORD CARGO VAN	03/20/2012	46,857.74	10,542.98	36,314.76
39683	2012 CHEVROLET TAHOE	05/01/2012	49,296.48	10,353.40	38,943.08
39687	2011 FORD CROWN VICTORIA	06/04/2012	30,210.49	6,293.85	23,916.64
39688	2011 FORD CROWN VICTORIA	06/04/2012	29,597.96	6,119.45	23,478.51
39689	2012 FORD F150 4X4	06/22/2012	30,314.08	6,062.82	24,251.26
39693	2012 FORD F-250	08/23/2012	22,642.52	8,302.25	14,340.27
39694	2012 FORD F-250	09/11/2012	27,143.56	9,952.64	17,190.92
39695	2013 FORD INTERCEPTOR	11/06/2012	41,829.33	13,943.11	27,886.22
39696	2013 CHEVROLET TAHOE PURSUIT	10/30/2012	49,431.07	16,477.02	32,954.05
39697	2013 CHEV TAHOE PURSUIT 4X4	11/14/2012	50,393.04	16,797.68	33,595.36
39698	2012 DODGE CARAVAN	11/30/2012	20,792.85	6,584.40	14,208.45
39701	FORD F-150 CREW CAB	05/10/2013	34,140.63	5,690.10	28,450.53
39702	2013 DODGE CARGO VAN	02/27/2013	26,494.29	5,046.53	21,447.76
39703	2013 DODGE CHARGER	05/10/2013	42,020.68	9,804.83	32,215.85
39704	2013 FORD FUSION	05/10/2013	20,824.80	4,859.12	15,965.68
39705	2013 FORD FUSION	05/10/2013	20,824.80	4,859.12	15,965.68
39707	2013 FORD ESCAPE	06/06/2013	24,728.38	2,678.91	22,049.47
39709	2013 FORD TAURUS PURSUIT	06/06/2013	40,857.81	14,754.21	26,103.60
39710	2013 FORD F150 4X4	06/17/2013	28,876.65	5,775.33	23,101.32
40008	2013 CHEVROLET CAPRICE	06/30/2013	45,206.50	9,041.30	36,165.20
40009	2013 FORD E-350	06/30/2013	34,700.14	3,470.01	31,230.13
40014	2013 TOYOTA TACOMA	08/13/2013	24,719.21	2,265.93	22,453.28
40015	2013 TOYOTA TACOMA	09/11/2013	24,707.76	2,058.98	22,648.78
40016	2013 FORD FUSION	09/20/2013	18,386.51	1,969.98	16,416.53
40017	2013 FORD F150	11/20/2013	26,308.25	1,534.65	24,773.60
40018	2014 FORD EXPLORER	11/25/2013	43,875.45	5,118.80	38,756.65
40019	2014 FORD EXPLORER	11/25/2013	41,633.20	2,428.60	39,204.60
40020	2014 FORD EXPLORER	11/25/2013	44,268.58	5,164.67	39,103.91
40022	2013 FORD TRANSIT CONNECT	12/11/2013	23,468.60	1,369.00	22,099.60

40023	2014 FORD EXPLORER 4WS	12/19/2013	35,684.68	3,568.47	32,116.21
40031	2014 CHEVROLET TAHOE 4X4	01/24/2014	52,086.77	4,340.56	47,746.21
40032	2014 CHEVROLET TAHOE 4X4	06/30/2014	51,661.73	0	51,661.73
40036	2013 TOYOTA TACOMA 4X4	04/08/2014	29,003.50	1,035.84	27,967.66
40037	2013 TOYOTA TACOMA 4X4	04/08/2014	29,003.50	1,035.84	27,967.66
40038	2014 FORD F450	04/16/2014	44,041.74	1,468.06	42,573.68
40039	2014 FORD EXPLORER	04/16/2014	33,323.18	1,110.77	32,212.41
40040	2014 FORD EXPLORER	05/28/2014	43,811.04	730.18	43,080.86
40041	2014 FORD FUSION	05/29/2014	18,995.00	316.58	18,678.42
40044	2014 FORD F-150 CREW CAB	06/23/2014	27,570.68	0	27,570.68
40045	2013 FORD F-150 SUPERCREW	06/23/2014	29,656.18	0	29,656.18
Subtotal Fleet Vehicles			5,364,073.22	359,696.69	1,767,109.53
Sub-total Land and Buildings			146,833.23	49,712.83	97,120.40
Subtotal Equipment			33,430.67	33,430.67	-
Subtotal Fleet Vehicles			5,364,073.22	3,596,963.69	1,767,109.53
Total Reconciled to Capital Asset System			5,544,337.12	3,680,107.19	1,864,229.93

COUNTY OF SHASTA
Appendix of Internal Service Funds

Unrestricted Retained Earnings Per FS 6-30-14:		\$	8,244,537
Adjustment for Board Approved 85% Confidence Level			
General Liability	(594,000)		
Workers Comp	<u>(3,851,000)</u>		
Adjusted Unrestricted Retained Earnings 6-30-14		\$	3,799,537
 Financial Statement Expenditures:			
Operating Expenses	6,936,947		
Other Expense	<u>-</u>		
Subtotal Financial Statement Expenditures	6,936,947		
Less Depreciation	<u>644</u>		
Adjusted Financial Statement Expenditures	6,937,590		
Divided By	<u>6</u>		
Computed Allowable Working Capital			<u>1,156,265</u>
Difference Over (Under)		\$	<u><u>2,643,272</u></u>

COUNTY OF SHASTA
Appendix of Internal Service Funds

Unrestricted Retained Earnings Per G/L 6-30-14:		
Net Investment in Capital Assets	\$	616,771
Retained Earnings		1,937,999
		<hr/>
Unrestricted Retained Earnings Per FS 6-30-14:		
Less:		\$ 2,554,770
Net Investment in Capital Assets		616,771
Subtotal		<hr/> (616,771)
		<hr/>
Unreserved Retained Earnings, As Restated		
		1,937,999
Financial Statement Expenditures:		
Operating Expenses		5,891,927
Other Expense		-
Subtotal Financial Statement Expenditures		<hr/> 5,891,927
Less Depreciation		<hr/> (208,945)
Adjusted Financial Statement Expenditures		<hr/> 5,682,982
Divided By		<hr/> 6
Computed Allowable Working Capital		<hr/> 947,164
		<hr/>
Difference Over (Under)	\$	<u><u>990,835</u></u>

Asset Id.	Asset Description	Acquired Date	Purchase Amount	Accum Depr	Book Value
40379	PURE STORAGE FLASH ARRAY 420	09/26/2013	95,807.24	11,975.90	83,831.34
40370	EXP SHELVES FOR NAS ITFILER01	05/16/2013	52,015.80	9,391.74	42,624.06
40382	FUJITSU BX900 SERVER	06/24/2014	27,772.15	0	27,772.15
40381	CISCO CATALYST 4500-X SWITCH	06/18/2014	22,687.10	0	22,687.10
40475	QUANTUM DXi6701 DISK DUPLICATN	11/08/2011	34,401.75	15,289.66	19,112.09
40476	QUANTUM DXi6701 and DXi6702 8T	11/08/2011	34,401.75	15,289.66	19,112.09
40487	EXPANSION MODULE	05/22/2012	28,976.88	10,061.42	18,915.46
40383	FUJITSU PRIMERGYBX ETHERNET SW	06/24/2014	16,876.43	0	16,876.43
40429	CATALYST 6500 48PORT CEF720 GI	06/01/2010	51,366.79	34,957.95	16,408.84
40446	NETWORK STORAGE DVC	03/29/2011	26,357.27	14,276.86	12,080.41
40364	DELL POWEREDGE R720	05/10/2013	13,893.71	2,701.56	11,192.15
40362	DELL POWEREDGE R720	05/10/2013	13,893.70	2,701.56	11,192.14
40363	DELL POWEREDGE R720	05/10/2013	13,893.70	2,701.56	11,192.14
40372	DELL POWEREDGE R720	06/25/2013	13,414.95	2,235.82	11,179.13
40373	DELL POWEREDGE R720	06/25/2013	13,414.95	2,235.82	11,179.13
40371	DELL POWEREDGE R720	06/25/2013	13,414.94	2,235.82	11,179.12
40384	FUJITSU PY BX920 S4 DUAL SERVE	06/24/2014	9,873.34	0	9,873.34
40474	5508 SERIES WIRELESS CONTROLLR	11/01/2011	17,069.34	7,586.37	9,482.97
40471	PALO ALTO NETWORKS PA-2020	10/04/2011	16,914.70	7,752.58	9,162.12
40472	THREAT PREVENTION SUB	10/04/2011	16,914.70	7,752.58	9,162.12
40380	JUNOS PULSE GATEWAY 2600 BASE	10/29/2013	10,201.15	1,133.46	9,067.69
40478	SERVER DELL POWEREDGE R710	11/01/2011	13,989.66	6,217.63	7,772.03
40410	ROUTER	02/11/2009	70,822.32	63,936.82	6,885.50
40368	CISCO CATALYST 2960S SWITCH	05/10/2013	7,521.99	1,462.60	6,059.39
40369	CISCO CATALYST 3750 BASE	05/10/2013	6,618.99	1,287.02	5,331.97
40458	DELL POWEREDGER710	05/03/2011	9,838.11	5,192.32	4,645.79
40367	CISCO CATALYST 2960S SWITCH	05/10/2013	5,754.69	1,118.97	4,635.72
40448	DELL POWEREDGE SERVER	04/26/2011	9,775.37	5,159.23	4,616.14
40374	QLOGIC SANBOX 4PT 8GB FC 1PWR	06/30/2013	5,411.55	901.92	4,509.63
40375	QLOGIC SANBOX 4PT 8GB FC 1PWR	06/30/2013	5,411.55	901.92	4,509.63
40479	SERVER DELL POWEREDGE R710	11/01/2011	7,871.92	3,498.64	4,373.28
40365	CISCO CATALYST 2960S SWITCH	05/10/2013	5,113.99	994.39	4,119.60
40366	CISCO CATALYST 2960S SWITCH	05/10/2013	5,113.99	994.39	4,119.60
40467	SERVER	06/14/2011	7,408.78	3,807.30	3,601.48
40447	DELL POWEREDGE SERVER	03/29/2011	7,172.67	3,885.18	3,287.49
40477	DELL POWEREDGE T610 SERVER	11/01/2011	5,889.34	2,617.49	3,271.85

40419 Catalyst 3750 12 SFP IPS Image	01/20/2010	12,281.90	9,040.83	3,241.07
40420 GE SFP,LC connector LX/LH tran	01/21/2010	12,281.91	9,040.84	3,241.07
40406 NETWORK ATTACHED STORAGE-SHELF	01/19/2009	32,866.65	29,671.30	3,195.35
40430 DELL POWEREDGE R710 SERVER	06/01/2010	9,603.51	6,535.70	3,067.81
40431 DELL POWEREDGE R710 SERVER	06/01/2010	9,603.51	6,535.70	3,067.81
40418 Qlogic 4 port upgrade software	12/09/2009	11,074.36	8,459.59	2,614.77
40434 PRINTER	09/30/2010	5,810.59	3,631.61	2,178.98
40411 LOAD BALANCER	03/27/2009	15,520.54	13,580.49	1,940.05
40412 LOAD BALANCER	03/27/2009	15,520.53	13,580.48	1,940.05
40404 FIREWALL	01/08/2009	15,548.14	14,252.48	1,295.66
40405 FIREWALL	01/08/2009	15,548.14	14,252.48	1,295.66
40417 Dell PowerEdge 2950 Server	06/30/2009	7,703.43	6,419.50	1,283.93
40407 SERVER	01/22/2009	8,251.70	7,449.43	802.27
40409 SERVER	01/27/2009	7,501.53	6,772.24	729.29
40401 SERVER	11/20/2008	5,073.70	4,721.38	352.32
Subtotal IT Equipment		901,467.40	406,200.19	495,267.21
40459 NETAPP FA 3210 SAN	06/14/2011	100,153.90	51,467.99	48,685.91
40376 DELL POWEREDGE R720XD SERVER	08/16/2013	28,620.61	3,975.08	24,645.53
40415 Quantum Scalar i500 14U Redund	06/30/2009	69,175.00	57,645.85	11,529.15
40491 SERVER	06/22/2012	11,216.76	3,738.92	7,477.84
40492 SERVER	06/22/2012	11,216.75	3,738.92	7,477.83
40460 DELL POWEREDGE R510 SERVER	12/19/2011	9,998.58	4,166.08	5,832.50
40461 DELL POWEREDGE R610	04/02/2012	5,516.72	2,068.76	3,447.96
40462 DELL POWEREDGE R610	04/02/2012	5,516.72	2,068.76	3,447.96
40416 BridgeWave SLE100	06/23/2009	18,593.11	15,494.25	3,098.86
40413 I/O DRAWER	03/19/2009	22,054.89	19,298.04	2,756.85
40414 AX Series 2000 load balancer	04/06/2009	11,985.19	10,487.03	1,498.16
40402 SERVER	12/15/2008	11,556.15	10,753.62	802.53
40403 SERVER	12/15/2008	11,556.15	10,753.62	802.53
Subtotal Department Equipment		317,160.53	195,656.92	121,503.61
36774 NETWORK STORAGE DEVICE	06/30/2008	46,350.43	46,350.43	0.00
28224 PDU-LIEBERT 100 KVA	09/01/1990	14,381.95	14,381.95	0.00
28225 AIR CONDITIONER-LIEBERT	09/01/1990	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	01/28/2002	8,332.10	8,332.10	0.00

34636 WIRELESS NETWORK EQUIPMENT	01/28/2002	8,332.10	8,332.10	0.00
34646 RACK	07/16/2002	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
35513 COPIER	10/15/2002	14,956.01	14,956.01	0.00
35520 CABLE TESTER	03/14/2003	9,724.17	9,724.17	0.00
35525 PIX FIREWALL 515E UR	06/01/2003	5,627.41	5,627.41	0.00
35530 HP PROCURVE SWITCH 5348XL	07/01/2003	8,246.46	8,246.46	0.00
35540 SWITCH	11/17/2003	5,300.29	5,300.29	0.00
35542 SWTICH	11/17/2003	5,300.29	5,300.29	0.00
35546 FIREWALL 6 INTERFACES	12/17/2003	5,627.40	5,627.40	0.00
35548 HP PROCURVE SWITCH 5372XL	02/25/2004	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	02/01/2005	5,805.62	5,805.62	0.00
36255 IDS APPLIANCE	02/14/2005	9,005.78	9,005.78	0.00
36256 FIREWALL	03/01/2005	5,538.39	5,538.39	0.00
36261 FILE SERVER	01/30/2006	9,434.56	9,434.56	0.00
36271 NETWORK STORAGE APPLIANCE	07/01/2006	50,842.76	50,842.76	0.00
36272 NETWORK STORAGE APPLIANCE	07/01/2006	50,842.75	50,842.75	0.00
36273 FILE SERVER	11/01/2006	10,981.44	10,981.44	0.00
36274 SERVER	11/13/2006	7,283.57	7,283.57	0.00
36276 1113 secure access control	11/22/2006	6,290.25	6,290.25	0.00
36281 SERVER	04/01/2007	7,071.21	7,071.21	0.00
36283 SERVER	04/01/2007	8,637.26	8,637.26	0.00
36754 SERVER	01/04/2008	7,881.93	7,881.93	0.00
36755 ROUTER FIREWALL	01/08/2008	14,610.18	14,610.18	0.00
36756 NetApp shelf-Network Attached	01/11/2008	32,887.83	32,887.83	0.00
36759 SERVER	03/04/2008	9,269.55	9,269.55	0.00
36760 SERVER	03/04/2008	9,269.55	9,269.55	0.00
36761 SERVER	03/04/2008	9,269.55	9,269.55	0.00
36762 Dell PowerEdge 1950 III Xeon	04/21/2008	6,470.86	6,470.86	0.00
36763 Dell PowerEdge 2950 III Xeon 3	04/09/2008	8,971.18	8,971.18	0.00
36764 Dell PowerEdge 1950 III Xeon	04/16/2008	6,254.59	6,254.59	0.00
36765 Dell PowerEdge 1950 III Xeon 3	04/17/2008	5,042.89	5,042.89	0.00
36766 SECURE ACCESS FIREWALL	05/08/2008	7,470.45	7,470.45	0.00
36767 SECURE ACCESS FIREWALL	05/08/2008	7,470.44	7,470.44	0.00
36769 SERVER	06/03/2008	7,220.33	7,220.33	0.00

36770 SERVER	06/03/2008	7,220.33	7,220.33	0.00
36775 ROUTER	05/01/2007	13,655.66	13,655.66	0.00
34648 PRINTER	07/17/2002	5,255.25	5,255.25	0.00
35523 ENVELOPE PRINTER	06/04/2003	6,554.64	6,554.64	0.00
35528 SERVER	06/23/2003	6,001.78	6,001.78	0.00
35559 SWITCH	11/02/2004	8,023.37	8,023.37	0.00
35560 SWITCH	11/02/2004	5,197.34	5,197.34	0.00
36268 SERVER IBM P SERIES	05/01/2006	64,735.19	64,735.19	0.00
36270 WIRELESS ROUTER	06/01/2006	11,046.75	11,046.75	0.00
36277 FILE SERVER	01/08/2007	6,660.22	6,660.22	0.00
36282 SERVER	04/01/2007	6,009.21	6,009.21	0.00
36284 SERVER	04/01/2007	6,022.21	6,022.21	0.00
36395 SCANNER	3/21/2005	5,700.26	5,700.26	0.00
36454 SERVER	05/01/2005	5,914.36	5,914.36	0.00
36746 FILE SERVER	05/01/2007	8,609.06	8,609.06	0.00
36757 SERVER	01/31/2008	7,835.73	7,835.73	0.00
Subtotal Fully Depreciated Equipment		677,923.42	677,923.42	0.00
Subtotal IT Equipment		901,467.40	406,200.19	495,267.21
Subtotal Department Equipment		317,160.53	195,656.92	121,503.61
Subtotal Fully Depreciated Equipment		677,923.42	677,923.42	-
Total Reconciled to Capital Asset System		1,896,551.35	1,279,780.53	616,770.82

COUNTY OF SHASTA
Appendix of Internal Service Funds

Unrestricted Retained Earnings Per FS 6-30-14:		\$	934,926
Financial Statement Expenditures:			
Operating Expenses	3,451,400		
Other Expense			
Subtotal Financial Statement Expenditures	<u>3,451,400</u>		
Less Depreciation	<u>21,967</u>		
Adjusted Financial Statement Expenditures	3,473,366		
Divided By	<u>6</u>		
Computed Allowable Working Capital			<u>578,894</u>
Difference Over (Under)		\$	<u><u>356,031</u></u>

COUNTY OF SHASTA
Appendix of Internal Service Funds

Unrestricted Retained Earnings Per FS 6-30-14:		\$	449,510
Financial Statement Expenditures:			
Operating Expenses	1,622,511		
Other Expense			
Subtotal Financial Statement Expenditures	<u>1,622,511</u>		
Less Depreciation			
Adjusted Financial Statement Expenditures	<u>1,622,511</u>		
Divided By	<u>6</u>		
Computed Allowable Working Capital			<u>270,419</u>
Difference Over (Under)		\$	<u><u>179,092</u></u>

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Fiscal Year 13/14 Actual	Total (Memo Only)	Building Use	Equipment Use	County Audit 17300	CAO 10200	Auditor 11000	TTC 11100	Purchasing 11300	County Counsel 12000	Personnel 13000
Wages & Benefits										
Salaries & Wages	4,021,187				600,208	1,208,918	718,665	46,400	1,044,248	402,748
Benefits	1,860,091				247,158	579,726	371,375	28,558	407,977	225,297
Sub Total	5,881,278				847,366	1,788,644	1,090,040	74,958	1,452,225	628,045
Services & Supplies										
Clothing/Personal Supplies	22					22				
Communications	36,311				4,085	12,200	6,603	1,334	6,832	5,257
Food	48				22				26	
Household Exp.	69,977				10,512	18,954	14,800	4,668	9,870	11,173
Insurance	26,643				2,236	7,480	11,565	715	2,709	1,938
Maint. Of Equip.	180,009				1,013	113,328	62,850	115	1,303	1,400
Maint. Of Struct.	97,635				14,968	25,387	21,540	6,235	13,118	16,387
Memberships	19,402				1,138	3,050	575	240	9,951	4,448
Office Exp.	69,702				7,031	22,805	18,764	998	13,100	7,004
Office Exp. Legal Research Pubs.	12,057								12,057	
Postage	79,175					20,361	56,995	186	441	1,192
Secured Envelopes	5,957						5,957			
Office Exp. - Printing	3,349				1,406	192	1,751			
Office Exp. - Spec. Forms	8,402						8,402			
Investment Services	215,958						215,958			
Professional & Special Svs	137,169				30,866	53,317	28,456	48	121	24,361
Labor Management Negotiator	49,596									49,596
Info. Systems Service	565,724				17,126	422,375	63,720	3,815	19,394	39,294
Personnel Preemployment Services	90,811				201	3,196	255	106		87,053
Public & Legal Notices	33,037				218		10,267			22,552
Rents & Leases Equip	20,696				1,674	4,111	5,751		2,018	7,142
Rents & Leases Struct	11,100				1,200	4,320	3,181		2,399	
Small Tools & Equip	37,086				1,007	20,001	8,485		4,386	3,207
Software	3,350					1,399			831	1,120
Special Dept. Expense	69,368				499	3,719	11,069		32,684	21,397
Fingerprinting	27,776									27,776
Trans. & Travel	57,007				9,672	18,745	5,968	1,425	15,080	6,117
Utilities	142,908				22,389	36,589	31,210	10,008	21,075	21,637
Sub Total	2,070,275				127,263	791,551	594,122	29,893	167,395	360,051
Cost Applied/Transfers										
Cost Applied Other	(597,051)								(420,798)	(176,253)
Cost Applied A-87	(5,486,425)				(1,101,453)	(1,938,344)	(2,270)	(197,477)	(1,127,394)	(1,119,487)
Cost Applied AC	(102)						(102)			
Cost Applied Bank Charges	(16,808)						(16,808)			
Trans-Out	28,621					28,621				
Sub Total	(6,071,765)				(1,101,453)	(1,909,723)	(19,180)	(197,477)	(1,548,192)	(1,295,740)

Fiscal Year 13/14 Actual	Total (Memo Only)	Building Use	Equipment Use	County Audit 17300	CAO 10200	Auditor 11000	TTC 11100	Purchasing 11300	County Counsel 12000	Personnel 13000
Other Expenditures & Costs										
Building Use	2,340,009	2,340,009								
Equipment Use	259,952		259,952							
General Audit	56,273			56,273						
Identified Audit	16,727			16,727						
Expenditures Per Financial Statement:	4,552,750	2,340,009	259,952	73,000	(126,824)	670,472	1,664,982	(92,626)	71,428	(307,644)
Cost Adjustments										
Deductions - Cost Applied	6,071,765				1,101,453	1,909,723	19,180	197,477	1,548,192	1,295,740
Property Tax Fees	(479,254)					(128,956)	(350,298)			
Auditors' Fees - Payroll	(907)					(907)				
Treas Investment Fees	(676,307)						(676,307)			
Legal Services Revenue	(10,403)								(10,403)	
Bank Charges	(44,028)						(44,028)			
Charges for Services - A87	(60,217)					(54,273)	(23)		(5,921)	
Deduction - PY Cost Reimb Rev	393,531					183,229	204,381		5,921	
Deduction - Direct Billed Revenue	44,028						44,028			
Prior Per. Exp. Adj.	(7,849)					(2,138)	(1,825)	(209)	(2,536)	(1,141)
Miscellaneous Revenue	(21,473)				(10,093)	(7,061)	(754)		(3,402)	(163)
Building Use to CSD		(615,412)			96,434	157,525	134,558	43,026	90,616	93,252
Equipment Use to CSD			(38,204)		3,942	16,940	7,543	1,015	5,610	3,155
County Audit to CSD				(1,629)	400	455	297	18	285	174
Functional Cost	9,761,636	1,724,598	221,748	71,371	1,065,312	2,745,009	1,001,733	148,702	1,699,790	1,083,373
Additions - 1st Allocation										
Other	2,017,716	1,724,598	221,748	71,371						
Reallocate Admin	(0)					(0)				(0)
Allocable Costs	7,743,919				1,065,312	2,745,009	1,001,733	148,702	1,699,790	1,083,373
Unallocated	(1,184,005)				(37,963)	(193,243)	(936,930)		(15,870)	
1st Allocation	8,577,630	1,724,598	221,748	71,371	1,027,350	2,551,766	64,803	148,702	1,683,920	1,083,373
Additions - 2nd Allocation										
Other	357,114				62,121	172,317	62,210	3,926	25,758	30,782
Reallocate Admin	(0)					(0)			0	
Allocable Costs	357,114				62,121	172,317	62,210	3,926	25,758	30,782
Unallocated	(78,881)				(2,166)	(14,389)	(62,007)		(319)	
2nd Allocation	278,233				59,955	157,928	203	3,926	25,439	30,782
Total Allocated	8,855,863	1,724,598	221,748	71,371	1,087,305	2,709,694	65,006	152,628	1,709,359	1,114,155
Direct Billed	618,269						60,790		431,201	126,278
Unallocated	1,262,886				40,129	207,631	998,937		16,189	

Fiscal Year 13/14 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											96,434	
11000 Auditor - Controller											157,525	
11100 TTC											134,558	
11300 Purchasing											43,026	
12000 County Counsel											90,616	
13000 Personnel											93,252	
10100 Board of Supervisors											28,287	
10300 Clerk of the Board											49,230	
11200 Assessor											254,747	
14000 Elections												
15900 Inter Mountain Fair												
16600 Land, Buildings & Improvements												
16902 Capital Proj Juvenile Hall												
16903 Capital Proj Adult Rehab Center												
17200 Surveyor												
17500 CSA Administration												
20110 Trial Courts				1,444		871						
20300 Confilict Public Defender												
20700 Public Defender									3,238			
20800 Grand Jury												
22100 County Clerk												
22700 District Attorney												105,859
22800 DCSS												
23500 Sheriff					16,602					6,846		
23600 Boating Safety												
23700 Sheriff Civil Unit	1,571											
24600 Detention Annex												
25600 Victim Witness												
26000 Jail												
26100 Burney Substation				2,220								
26200 Juvenile Hall						34,116	63,252					
26300 Probation						12,109						
28000 Agriculture Commissioner												
28200 Building			8,934									
28500 Knighton Rd Beetle Mitigation												
28600 Planning			11,580									
28700 Coroner										3,986		
28800 Dispatch												
29000 Recorder											93,284	
29200 Public Guardian												
29400 Wildlife												
29700 Animal Control										1,113		
29900 Public Administration												
30100 Roads			35,334							18,860		
40200 Environmental Health			8,944									
40400 Mental Health Services Act												
41000 Mental Health					39,953			4,277		2,580		
41100 Public Health					4,210			4,277		93,742		
41200 Health Care												
41700 Child Services												
42200 Alcohol & Drug												
42400 Substance Abuse Crime Prevention												
42500 Perinatal												
50100 Social Services Administration					1,043			4,277		28,397		
50200 Health and Human Services Agency												
53000 Opportunity Center											41,435	
54000 County Indigents												
54300 Housing											87,048	

Fiscal Year 13/14 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
57000 Veterans' Services												9,207
59000 Community Action Agency											54,180	
59200 HSG Home IPP Admin												
59600 Housing Rehabilitation												
61100 Library										8,820		
62000 Agriculture Extension Service										1,079		
62100 Farm Advisor												
70100 Recreation & Parks												
71000 Veterans' Hall										10,083		
00200 Fall River Mills Airport												
94000 Fleet Management												
95000 Risk Management											95,518	
92500 Information Systems											384,580	
95500 Facilities Management												
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												

Fiscal Year 13/14 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
00345 Mountain Gate Meadows PRD Admin												
00347 Sierra Lighting												
00351 Timber Ridge PRD Admin												
00360 Equestrian Estates PRD Admin												
00361 Tract 1323 PRD												
00364 Sonora PRD												
00366 Ponder PRD												
00367 Shasta Meadows PRD												
00368 Old Stagecoach PRD												
00369 Inter Mountain PRD												
00370 Alpine PRD												
00371 Water Agency												
00372 Dusty PRD												
00373 AQMD				11,885		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												

Fiscal Year 13/14 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
00462 Shasta MAD												
00463 Burney MAD												
00481 Fall River Mills RCD												
00482 W. Shasta RCD												
00490 ACID												
00491 Bella Vista Water												
00492 Burney Water												
00497 Mayers Memorial Hospital												
00600 Cottonwood Crk Meadows PRD												
00601 CSA #3 Castella Loan Admin												
00602 Aegean Way PRD												
00603 Village Green PRD												
00604 Butterfield PRD												
00605 Honeybee Acres PRD												
00606 Silver Saddle PRD												
00607 Wisteria Estates PRD												
00608 Santa Barbara PRD												
00609 Stillwater Ranch PRD												
00610 Sterling Ranch PRD												
00611 Mt. Lassen Woods PRD												
00612 Waterleaf Estates PRD												
00613 Jennifer Dr EFER PRD												
00614 White Oak Manor PRD												
00615 Terri Lee Terrace EFER PRD												
00616 Westview Rd EFER PRD												
00617 Sleeping Bull Estates PRD												
00618 Garth Dr EFER PRD												
00619 Clover Road PRD												
00620 Nunes Ranch PRD												
00621 No. 2 Squaw Carpet PRD												
00622 No. 2 Crowley Crk Rnchts PRD												
00623 No. 2 Los Palos Dr EFER PRD												
00624 Scenic Oak PRD												
00625 No. 2 Butterfield Ln EFER PRD												
00835 Detention Fac Inmate Funds Adm												
00843 Prop 10 Children & Fam. 1st												
00851 IHSS Public Authority												
00862 Law Library		1,883										
00892 RTPA												
00928 SHASCOM												
00952 Courts	22,788	50,816										
03010 Schools												
04000 Miscellaneous - Other												
Total	26,242.03	50,815.74	76,677.52	3,663.79	61,901.81	47,096.32	63,252.36	12,831.12	3,237.58	175,504.29	1,703,721.01	115,065.73
Direct Bill												
Less CSD's												
Total Operating												
Balance Check	26,242.03	50,815.74	76,677.52	3,663.79	61,901.81	47,096.32	63,252.36	12,831.12	3,237.58	175,504.29	1,703,721.01	115,065.73
Average Cost per Unit	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	0.6388	1.0000

Fiscal Year 13/14 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	2,273,477		2,273,477	702	180		7,442,396	2,273,477	13	238
11000 Auditor - Controller	16,940	2,580,197		2,580,197	7,212	630		3,608,976	2,580,197	32	
11100 TTC	7,543	1,684,164		1,684,164	1,350	421	11	1,784,914	1,684,164	14	
11300 Purchasing	1,015	104,851		104,851	47	23		165,734	104,851		544
12000 County Counsel	5,610	1,619,619		1,619,619	282	288		1,777,389	1,619,619	7	
13000 Personnel	3,155	988,095		988,095	735	241		1,349,059	988,095	3	544
10100 Board of Supervisors	5,024	542,991		542,991	204	130		562,801			
10300 Clerk of the Board		369,837		369,837	192	78	10	376,586			238
11200 Assessor	22,825	4,050,854		4,050,854	419	1,022	220	4,309,413		5	531
14000 Elections		1,288,984		1,288,984	869	436	187	1,507,923			661
15900 Inter Mountain Fair		683,029		683,029	333	93		776,587			858
16600 Land, Buildings & Improvements		592,480		592,480	62			2,409,675		103	
16902 Capital Proj Juvenile Hall		3,120,835		3,120,835	149			6,700,359		75	
16903 Capital Proj Adult Rehab Center		75,371		75,371	6			500,000			
17200 Surveyor		13,360		13,360	5			21,140			
17500 CSA Administration		752,406		752,406	142	281		760,506			
20110 Trial Courts		1,919,050		1,919,050	574			3,681,064			
20300 Conflict Public Defender		1,877,676		1,877,676	1,482			2,643,521			
20700 Public Defender		3,301,729		3,301,729	577	694		3,522,756			
20800 Grand Jury		107,888		107,888	512			112,785			
22100 County Clerk		321,262		321,262	470	52		335,806			391
22700 District Attorney	1,170	7,049,093		7,049,093	2,598	1,555	11	7,213,319		8	46
22800 DCSS		7,000,414	2,352	7,000,414	1,372	2,083	322	7,402,751		3	766
23500 Sheriff	94,482	17,232,819		17,232,819	5,053	3,210	617	18,815,059		139	
23600 Boating Safety		714,565		714,565	448	191	147	796,770		13	
23700 Sheriff Civil Unit		473,716		473,716	188	135		514,085		4	
24600 Detention Annex	622	584,866		584,866	230	148		755,036		3	
25600 Victim Witness		753,268		753,268	233	227	162	939,743			
26000 Jail	14,330	13,215,083		13,215,083	3,369	2,408		14,397,546		6	
26100 Burney Substation		1,607,189		1,607,189	239	269		1,657,542		3	
26200 Juvenile Hall	4,707	4,302,892		4,302,892	678	997		4,408,218		2	
26300 Probation	4,318	10,820,658		10,820,658	3,257	2,256	84	14,775,227		5	
28000 Agriculture Commissioner		1,372,019		1,372,019	390	366		1,516,502			629
28200 Building	2,337	1,196,903		1,196,903	600	287		1,625,936			448
28500 Knighton Rd Beetle Mitigation		10,705		10,705	4			202,626			
28600 Planning	244	1,080,967		1,080,967	441	214		1,743,672			448
28700 Coroner	1,342	1,060,184		1,060,184	757	173		1,287,906			
28800 Dispatch		1,052,740		1,052,740	13			1,197,391			
29000 Recorder	13,349	1,152,600		1,152,600	609	234	529	1,259,516		2	1498
29200 Public Guardian		626,903		626,903	126			626,652			
29400 Wildlife		5,099		5,099	30			20,347			
29700 Animal Control	10,465	593,854		593,854	172	91		808,651		1	
29900 Public Administration		102,640		102,640	216			147,254			
30100 Roads		22,416,893	2,875	22,416,893	6,939	2,528		30,039,843		88	1758
40200 Environmental Health	248	1,709,982		1,709,982	937	353		2,003,619		1	448
40400 Mental Health Services Act		7,296,613		7,296,613	1,596	1,480		10,326,267			
41000 Mental Health	358	21,354,727		21,354,727	2,924	2,300	917	22,638,061		7	1755
41100 Public Health		14,725,232		14,725,232	6,058	3,688	170	17,523,401		23	1278
41200 Health Care		439,334		439,334	51			5,952,366			
41700 Child Services		1,865,333		1,865,333	887	451		2,289,705			
42200 Alcohol & Drug		2,593,456		2,593,456	448	349	222	2,799,498		3	
42400 Substance Abuse Crime Prevention										1	
42500 Perinatal		616,706		616,706	325	225		738,215			
50100 Social Services Administration		91,168,877	11,500	91,168,877	7,382	11,396	6,805	100,642,285		70	500
50200 Health and Human Services Agency		7,913,610		7,913,610	1,080	2,185		8,250,834			331
53000 Opportunity Center	1,270	5,498,592		5,498,592	2,055	5,688		5,764,630		11	599
54000 County Indigents		1,431,111		1,431,111	60			1,621,059			
54300 Housing	9,847	814,914		814,914	1,811	192		1,042,826			564

Fiscal Year 13/14 Actual	2.03	3.03	3.04	4.03	5.03	5.04	5.05	5.06	5.07	5.08	5.09
57000 Veterans' Services		436,169		436,169	168	207	95	469,929			533
59000 Community Action Agency		486,942		486,942	298	85		603,031			
59200 HSG Home IPP Admin		4,979		4,979	7			20,000			
59600 Housing Rehabilitation		95,912		95,912	18	26		173,444			
61100 Library		1,357,204		1,357,204	37			1,389,147			
62000 Agriculture Extension Service	764	179,157		179,157	248	52		187,243			
62100 Farm Advisor		48,451		48,451	40	26		57,242			
70100 Recreation & Parks		32,099		32,099	18			34,577			
71000 Veterans' Hall		128,537		128,537	85			126,718			
00200 Fall River Mills Airport		275,194		275,194	173			441,190		22	
94000 Fleet Management		2,897,086		2,897,086	2,555	146		4,366,292		52	691
95000 Risk Management	8,535	8,090,800		8,090,800	1,008	234		10,842,892		3	544
92500 Information Systems	25,512	6,103,765		6,103,765	1,113	1,073	375	6,756,044		24	494
95500 Facilities Management		3,461,021		3,461,021	3,670	894		4,253,111		1	480
00207 Solid Waste		2,783,419		2,783,419	232			13,825,227		7	
00210 Shasta County Transit		420,074		420,074	68			742,812			
00300 Amber Lane PRD		296		296	6			9,547			
00301 Burney Meadows Storm Drain		109		109	3			608			
00302 Amber Ridge PRD		447		447	4			10,455			
00303 Marianas PRD		470		470	4			5,478			
00304 Coloma PRD		363		363	4			4,368			
00305 Vedder Road PRD		146		146	4			1,350			
00306 River Hill Estates PRD		926		926	4			15,934			
00307 Craig Lane PRD		1,036		1,036	4			5,538			
00308 E. Stillwater Way PRD		5,153		5,153	8			13,758			
00309 Fullerton Way PRD		268		268	5			4,004			
00310 Deer Flat Road		155		155	4			1,789			
00311 Skyway PRD		278		278	4			2,279			
00312 Mule Mt. PRD		267		267	4			3,272			
00313 Fore Way PRD		251		251	4			1,252			
00314 Blacks PRD		335		335	3			2,339			
00315 Logan PRD		6,249		6,249	7			20,297			
00316 Valparaiso PRD		473		473	3			2,370			
00317 Lakehead Lighting		1,132		1,132	30			1,416			
00318 Lark Court PRD		298		298	3			5,299			
00319 Manor Crest PRD		1,744		1,744	6			3,348			
00320 Santa Barbara Estates PRD		299		299	4			5,303			
00321 Victoria Highlands Estates PRD		292		292	4			5,295			
00322 Country Fields Estates PRD		57,357		57,357	8			59,657			
00324 China Gulch PRD		22,370		22,370	10			28,387			
00325 Manton Heights PRD		494		494	5			42,613			
00326 Manzanillo Orchard PRD		279		279	3			5,281			
00327 Lavern Lane PRD		444		444	5			5,450			
00328 Canto Del Lupine PRD Admin		1,040		1,040	3			6,044			
00329 Crowley Crk Ranchettes PRD Adm		283		283	4			5,284			
00330 Jordan Manor PRD Admin		223		223	4			5,224			
00331 Ritts Mill Road Admin		1,679		1,679	5			1,679			
00332 Rother Lighting		5,001		5,001	32			13,200			
00333 Robledo Road PRD Admin		230		230	4			10,237			
00334 Santa Barbara #2 PRD Admin		275		275	5			10,276			
00335 N Chaparral Dr PRD Admin		342		342	5			5,345			
00337 Woggon Lane PRD Admin		356		356	5			5,359			
00338 Aiden Park PRD Admin		243		243	3			5,244			
00339 L&R Estates PRD Admin		484		484	5			6,492			
00340 Squaw Carpet Fire Accs PRD Admin		5,451		5,451	7			8,252			
00341 Rolland Cntry Estates PRD Admin		277		277	4			3,279			
00342 Shelly Lane PRD Admin		421		421	5			31,627			
00343 Millville Way PRD Admin		29,214		29,214	7			30,332			
00344 Diamond Ridge PRD Admin		288		288	3			10,290			

Fiscal Year 13/14 Actual	2.03	3.03	3.04	4.03	5.03	5.04	5.05	5.06	5.07	5.08	5.09
00345 Mountain Gate Meadows PRD Admin		288		288	3			5,290			
00347 Sierra Lighting		1,558		1,558	29			6,814			
00351 Timber Ridge PRD Admin		264		264	3			20,265			
00360 Equestrian Estates PRD Admin		290		290	4			5,290			
00361 Tract 1323 PRD		666		666	19			3,175			
00364 Sonora PRD		8,215		8,215	6			42,890			
00366 Ponder PRD		357		357	5			962			
00367 Shasta Meadows PRD		3,885		3,885	7			5,391			
00368 Old Stagecoach PRD		1,055		1,055	4			4,558			
00369 Inter Mountain PRD		20,574		20,574	8			26,841			
00370 Alpine PRD		366		366	5			14,871			
00371 Water Agency		308,904		308,904	118			484,862			
00372 Dusty PRD		691		691	5			21,806			
00373 AQMD		2,567,244		2,567,244	402	182		2,907,886		1	448
00374 Castella Water		79,828		79,828	129			98,985			
00375 Sugarloaf Water		56,437		56,437	115			74,304			
00376 Buckshot Ln Em Fire PRD Admin		108		108	3			108			
00377 Jones Valley Water		709,614		709,614	335			1,362,217		15	
00378 Palo Cedro Sewer		841,721		841,721	243			1,734,734		1	
00380 Amesbury Village PRD Admin		118		118	3			5,218			
00381 Palo Cedro Oaks PRD Admin		355		355	3			6,360			
00382 Shasta Lake Ranchos R/M		41,146		41,146	9			41,575			
00383 Holiday Acres R/M		26,354		26,354	8			56,416			
00384 Alpine Meadows Sewer		36,158		36,158	89			46,502			
00385 Belmont Storm Drain		447		447	6			15,137			
00386 Street Lighting Admin.		78,595		78,595	37			115,754			
00387 Cottonwood Sewer		852,824		852,824	642			1,028,537			
00391 Fire Protection Admin.		5,509,544		5,509,544	2,869	1,022		6,348,528		28	
00393 Burney Storm Drain		74		74	16			30,619			
00394 Keswick Admin.		345,547		345,547	222			472,888			
00395 French Gulch Water		129,309		129,309	127			142,435			
00396 Cragview Water		80,553		80,553	167			140,506			
00397 Los Palos Dr Em Fire PRD Admin		258		258	3			1,760			
00398 Foxwood Estates PRD Admin		495		495	4			10,503			
00399 Rocky Ledge estates PRD Admin		517		517	4			87,727			
00401 Anderson Cemetery					355			230,298			
00402 Burney Cemetery					311			149,899			
00403 Cottonwood Cemetery					187			110,605			
00404 Fall River Mills Cemetery					190			13,985			
00405 Halcumb Cemetery					231			80,897			
00406 Manton Cemetery					42						
00407 Millville Cemetery					270			111,270			
00408 Pine Grove Cemetery					629			109,235			
00422 Centerville CSD					109						
00423 Clear Creek CSD					86						
00424 Fall River Mills CSD					81						
00428 Shasta CSD					81						
00429 Mountain Gate CSD					35						
00441 Anderson FPD					639			1,466,712			
00442 Buckeye FPD					47			205,434			
00443 Burney FPD					1,080			771,933			
00444 Castella FPD					319			121,091			
00445 Shasta Lake FPD					951			1,513,211			
00446 Cottonwood FPD					670			612,803			
00447 Fall River Mills FPD					471			74,832			
00449 Happy Valley FPD					861			507,103			
00450 McArthur FPD					198			36,800			
00452 Millville FPD					360			91,170			
00461 Pine Grove MAD					406			84,235			

Fiscal Year 13/14 Actual	2.03	3.03	3.04	4.03	5.03	5.04	5.05	5.06	5.07	5.08	5.09
00462 Shasta MAD					1,618			2,909,385			
00463 Burney MAD					270			171,848			
00481 Fall River Mills RCD					515			225,424			
00482 W. Shasta RCD					8						
00490 ACID					90						
00491 Bella Vista Water					114						
00492 Burney Water					15						
00497 Mayers Memorial Hospital					131						
00600 Cottonwood Crk Meadows PRD		278		278	3			5,279			
00601 CSA #3 Castella Loan Admin		9,750		9,750	9			12,600			
00602 Aegean Way PRD		263		263	3			5,265			
00603 Village Green PRD		249		249	3			5,250			
00604 Butterfield PRD		287		287	3			5,289			
00605 Honeybee Acres PRD		250		250	3			5,251			
00606 Silver Saddle PRD		277		277	4			5,279			
00607 Wisteria Estates PRD		381		381	3			9,386			
00608 Santa Barbara PRD		297		297	3			5,299			
00609 Stillwater Ranch PRD		313		313	3			5,316			
00610 Sterling Ranch PRD		250		250	3			5,251			
00611 Mt. Lassen Woods PRD		464		464	3			15,471			
00612 Waterleaf Estates PRD		344		344	4			5,347			
00613 Jennifer Dr EFER PRD		359		359	5			4,761			
00614 White Oak Manor PRD		303		303	3			3,004			
00615 Terri Lee Terrace EFER PRD		321		321	3			1,323			
00616 Westview Rd EFER PRD		488		488	4			1,495			
00617 Sleeping Bull Estates PRD		649		649	4			8,662			
00618 Garth Dr EFER PRD		314		314	3			1,115			
00619 Clover Road PRD		199		199	3			2,203			
00620 Nunes Ranch PRD		251		251	3			4,256			
00621 No. 2 Squaw Carpet PRD		116		116	3			116			
00622 No. 2 Crowley Crk Rnchts PRD		119		119	3			2,119			
00623 No. 2 Los Palos Dr EFER PRD		127		127	3			1,128			
00624 Scenic Oak PRD		137		137	2			1,138			
00625 No. 2 Butterfield Ln EFER PRD		134		134	2			135			
00835 Detention Fac Inmate Funds Adm		247,337		247,337	561						
00843 Prop 10 Children & Fam. 1st					989		85				
00851 IHSS Public Authority		414,417		414,417	194	76	106	397,586			
00862 Law Library					237						
00892 RTPA					62					2	
00928 SHASCOM					764						
00952 Courts					1,105						
03010 Schools					4,118						
04000 Miscellaneous - Other											
Total	259,952.48	319,454,292.30	16,727.00	319,454,292.30	105,028	54,271	11,072.95	408,296,705.42	9,250,402.17	801.00	18,261.81
Direct Bill											
Less CSD's				(9,250,402)	(10,328)	(1,783)	(11.02)	(16,128,468)	(9,250,402)	(69)	(1,327)
Total Operating				310,203,890	94,700	52,488	11,061.93	392,168,237		732	16935
Balance Check	259,952.48	319,454,292.30	16,727.00	319,454,292.30	105,028	54,271	11,072.95	408,296,705.42	9,250,402.17	801.00	18262
Average Cost per Unit	0.8530	0.0002	1.0000	0.0034	19	10	1.70	0.0003	0.0034	9.4386	2

Fiscal Year 13/14 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	1271.46	149.00	149.00	5.00	191.75	8.00		5.00		8.00	200.55	14,366,325
11000 Auditor - Controllor	102.50	1730.00	1730.00	13.00	21.50	23.00		13.00		23.00	3,177.64	11,538,739
11100 TTC		341.00	341.00	11.00	26.75	15.00	3.00	11.00		15.00	255.00	6,982,321
11300 Purchasing		14.00	14.00			2.00				2.00	106.00	525,079
12000 County Counsel		133.00	133.00	2.00		11.00		2.00		11.00		6,733,342
13000 Personnel		366.00	366.00	2.00	0.75	12.00		2.00		12.00	373.85	4,412,408
10100 Board of Supervisors		94.00	94.00		44.50	5.00	0.50			5.00		1,682,671
10300 Clerk of the Board		85.00	85.00	2.00	115.00	3.00		2.00		3.00		1,166,304
11200 Assessor		202.00	202.00	7.25	17.25	42.00	1.00	7.25		42.00	569.34	12,691,980
14000 Elections		408.00	408.00	6.00	61.75	9.00	5.00	6.00		9.00	2,692.75	4,091,650
15900 Inter Mountain Fair		198.00	198.00	12.00	1.25	1.00		12.00		1.00		2,144,352
16600 Land, Buildings & Improvements		16.00	16.00	5.00				5.00				3,594,843
16902 Capital Proj Juvenile Hall		67.00	67.00	178.00				178.00				12,942,744
16903 Capital Proj Adult Rehab Center		2.00	2.00	1.00				1.00				650,753
17200 Surveyor												47,865
17500 CSA Administration		63.00	63.00			6.00				6.00	836.70	2,266,715
20110 Trial Courts		50.00	50.00									7,522,153
20300 Confilict Public Defender		757.00	757.00	1.00				1.00				6,401,870
20700 Public Defender		272.00	272.00	2.00		27.00		2.00		27.00	3,863.31	10,135,188
20800 Grand Jury		263.00	263.00	2.00	84.75			2.00				329,687
22100 County Clerk		65.00	65.00	2.00	9.75	2.00	1.00	2.00		2.00		979,392
22700 District Attorney	239.64	982.00	982.00	25.00	3.75	58.00	7.00	25.00		58.00	3,773.86	21,428,906
22800 DCSS	245.25	672.00	672.00	35.00	0.25	91.00	1.00	35.00		91.00	2,243.77	21,414,563
23500 Sheriff	299.55	2328.00	2328.00	156.00	44.25	118.00	25.84	156.00		118.00	13,287.98	53,426,508
23600 Boating Safety		225.00	225.00	10.00		5.00		10.00		5.00	499.00	2,227,677
23700 Sheriff Civil Unit		72.00	72.00			6.00				6.00		1,463,570
24600 Detention Annex		102.00	102.00	11.00		7.00		11.00		7.00		1,926,010
25600 Victim Witness		70.00	70.00			11.00				11.00		2,447,062
26000 Jail	1378.10	1664.00	1664.00	28.00	38.25	96.00	7.00	28.00		96.00	48.27	40,852,872
26100 Burney Substation		99.00	99.00	1.00		14.00		1.00		14.00		4,874,878
26200 Juvenile Hall		331.00	331.00	2.00		33.00		2.00		33.00		13,118,485
26300 Probation		1539.00	1539.00	38.00	32.75	94.00		38.00		94.00	17,268.73	36,459,214
28000 Agriculture Commissioner		163.00	163.00	4.00	68.50	13.00		4.00		13.00	627.22	4,262,980
28200 Building		192.00	192.00	4.00	86.50	14.00	35.33	4.00		14.00	2,113.47	4,035,002
28500 Knighton Rd Beetle Mitigation		2.00	2.00									224,044
28600 Planning		168.00	168.00		218.75	11.00	13.34			11.00	432.02	3,919,555
28700 Coroner		366.00	366.00	1.00		7.00		1.00		7.00		3,415,279
28800 Dispatch		2.00	2.00									3,302,888
29000 Recorder		96.00	96.00	12.00	9.25	9.00		12.00		9.00		3,674,465
29200 Public Guardian		21.00	21.00	1.00	4.25		48.00	1.00				1,880,680
29400 Wildlife		2.00	2.00									30,578
29700 Animal Control		74.00	74.00		188.00	7.00				7.00		2,008,551
29900 Public Administration		76.00	76.00				3.00					352,905
30100 Roads	95.40	3659.00	3659.00	95.50	148.25	90.00	8.33	95.50		90.00	5,133.46	74,955,084
40200 Environmental Health	8696.93	263.00	263.00	42.00	3.75	15.00	9.33	42.00		15.00	1,494.45	5,445,359
40400 Mental Health Services Act		704.00	704.00	48.00		35.00		48.00		35.00	36.00	24,924,179
41000 Mental Health		1159.00	1159.00	19.00	5.75	91.00	14.00	19.00		91.00	2,838.19	65,407,981
41100 Public Health	2149.24	2343.00	2343.00	254.00	0.75	133.00		254.00		133.00	5,482.99	47,100,404
41200 Health Care		22.00	22.00									6,831,130
41700 Child Services		436.00	436.00	16.00		15.00		16.00		15.00		6,022,643
42200 Alcohol & Drug		194.00	194.00	4.00		18.00		4.00		18.00		7,987,864
42400 Substance Abuse Crime Prevention												1
42500 Perinatal		144.00	144.00	5.00		10.00		5.00		10.00		1,972,494
50100 Social Services Administration	2352.28	31686.00	31686.00	153.25		479.00	6.00	153.25	1.00	479.00	5,405.88	283,123,809
50200 Health and Human Services Agency		506.00	506.00	31.00	391.50	89.00	1.00	31.00		89.00	44,696.41	24,127,992
53000 Opportunity Center		3733.00	3733.00	21.25		46.00		21.25		46.00	296.75	16,820,768
54000 County Indigents		8.00	8.00									4,483,358
54300 Housing		924.00	924.00	3.25	1.00	8.00		3.25		8.00		2,773,988

Fiscal Year 13/14 Actual	6.03	6.04	6.05	7.03	8.03	8.04	8.05	8.06	8.07	9.03	9.04	
57000 Veterans' Services		77.00	77.00	2.00	3.00	5.00		2.00		5.00	717.00	1,353,366
59000 Community Action Agency		66.00	66.00	7.00		3.00		7.00		3.00		1,631,630
59200 HSG Home IPP Admin												29,966
59600 Housing Rehabilitation		6.00	6.00	1.00		1.00		1.00		1.00		365,329
61100 Library		6.00	6.00	1.00				1.00				4,112,427
62000 Agriculture Extension Service		115.00	115.00			2.00				2.00		547,934
62100 Farm Advisor		15.00	15.00			1.00				1.00		154,241
70100 Recreation & Parks		7.00	7.00									98,807
71000 Veterans' Hall		38.00	38.00									394,037
00200 Fall River Mills Airport		50.00	50.00	3.00				3.00				991,880
94000 Fleet Management		1268.00	1268.00	52.00		5.00		52.00		5.00	63.19	10,166,620
95000 Risk Management	857.11	436.00	436.00	1.00	1.00	9.00		1.00		9.00		27,132,084
92500 Information Systems		402.00	402.00	195.00	7.75	43.00		195.00		43.00	6,002.47	19,384,036
95500 Facilities Management		1965.00	1965.00	48.00		35.00		48.00		35.00	1,741.92	11,186,035
00207 Solid Waste		90.00	90.00	16.00				16.00				19,392,517
00210 Shasta County Transit		32.00	32.00	2.00				2.00				1,583,096
00300 Amber Lane PRD												10,145
00301 Burney Meadows Storm Drain												829
00302 Amber Ridge PRD												11,353
00303 Marianas PRD												6,422
00304 Coloma PRD												5,097
00305 Vedder Road PRD												1,646
00306 River Hill Estates PRD												17,790
00307 Craig Lane PRD												7,613
00308 E. Stillwater Way PRD		2.00	2.00	1.00				1.00				24,079
00309 Fullerton Way PRD												4,545
00310 Deer Flat Road												2,103
00311 Skyway PRD												2,839
00312 Mule Mt. PRD												3,810
00313 Fore Way PRD												1,759
00314 Blacks PRD												3,013
00315 Logan PRD		2.00	2.00	1.00				1.00				32,808
00316 Valparaiso PRD												3,319
00317 Lakehead Lighting		6.00	6.00									3,722
00318 Lark Court PRD												5,898
00319 Manor Crest PRD		1.00	1.00									6,845
00320 Santa Barbara Estates PRD												5,906
00321 Victoria Highlands Estates PRD												5,882
00322 Country Fields Estates PRD		2.00	2.00	1.00				1.00				174,386
00324 China Gulch PRD		3.00	3.00	1.00				1.00				73,145
00325 Manton Heights PRD												43,605
00326 Manzanillo Orchard PRD												5,843
00327 Lavern Lane PRD												6,344
00328 Canto Del Lupine PRD Admin												8,128
00329 Crowley Crk Ranchettes PRD Adm												5,854
00330 Jordan Manor PRD Admin												5,674
00331 Ritts Mill Road Admin		1.00	1.00									5,044
00332 Rother Lighting		6.00	6.00									23,245
00333 Robledo Road PRD Admin												10,701
00334 Santa Barbara #2 PRD Admin												10,830
00335 N Chaparral Dr PRD Admin												6,033
00337 Woggon Lane PRD Admin												6,077
00338 Aiden Park PRD Admin												5,734
00339 L&R Estates PRD Admin												7,465
00340 Squaw Carpet Fire Accs PRD Admin		2.00	2.00	1.00				1.00				19,167
00341 Rolland Cntry Estates PRD Admin												3,837
00342 Shelly Lane PRD Admin												32,475
00343 Millville Way PRD Admin		2.00	2.00	1.00				1.00				88,773
00344 Diamond Ridge PRD Admin												10,870

Fiscal Year 13/14 Actual	6.03	6.04	6.05	7.03	8.03	8.04	8.05	8.06	8.07	9.03	9.04	
00345 Mountain Gate Meadows PRD Admin												5,869
00347 Sierra Lighting		5.00	5.00									9,969
00351 Timber Ridge PRD Admin												20,796
00360 Equestrian Estates PRD Admin												5,873
00361 Tract 1323 PRD												4,527
00364 Sonora PRD		1.00	1.00									59,327
00366 Ponder PRD												1,681
00367 Shasta Meadows PRD		2.00	2.00	1.00				1.00				13,174
00368 Old Stagecoach PRD												6,672
00369 Inter Mountain PRD		2.00	2.00	1.00				1.00				68,002
00370 Alpine PRD												15,608
00371 Water Agency	5.69	34.00	34.00	1.00	3.75			1.00				1,102,868
00372 Dusty PRD												23,193
00373 AQMD		141.00	141.00	12.00	19.75	7.00	3.33	12.00		7.00		8,055,730
00374 Castella Water		50.00	50.00									258,869
00375 Sugarloaf Water		41.00	41.00									187,375
00376 Buckshot Ln Em Fire PRD Admin												327
00377 Jones Valley Water		127.00	127.00	3.00				3.00				2,782,055
00378 Palo Cedro Sewer		99.00	99.00	13.00				13.00				3,418,644
00380 Amesbury Village PRD Admin												5,457
00381 Palo Cedro Oaks PRD Admin												7,073
00382 Shasta Lake Ranchos R/M		2.00	2.00	1.00				1.00				123,883
00383 Holiday Acres R/M		2.00	2.00									109,135
00384 Alpine Meadows Sewer		26.00	26.00									118,959
00385 Belmont Storm Drain												16,037
00386 Street Lighting Admin.		6.00	6.00									272,993
00387 Cottonwood Sewer		308.00	308.00	7.00				7.00				2,735,458
00391 Fire Protection Admin.	74.58	2311.00	2311.00	125.50		2.00		125.50		2.00		17,376,487
00393 Burney Storm Drain		6.00	6.00									30,795
00394 Keswick Admin.		86.00	86.00	1.00				1.00				1,164,378
00395 French Gulch Water		43.00	43.00	2.00				2.00				401,270
00396 Cragview Water		59.00	59.00									301,897
00397 Los Palos Dr Em Fire PRD Admin												2,280
00398 Foxwood Estates PRD Admin												11,496
00399 Rocky Ledge estates PRD Admin												88,766
00401 Anderson Cemetery		149.00	149.00									230,951
00402 Burney Cemetery		136.00	136.00									150,482
00403 Cottonwood Cemetery		74.00	74.00									110,940
00404 Fall River Mills Cemetery		81.00	81.00									14,337
00405 Halcumb Cemetery		100.00	100.00									81,328
00406 Manton Cemetery		11.00	11.00									64
00407 Millville Cemetery		110.00	110.00									111,760
00408 Pine Grove Cemetery		298.00	298.00									110,460
00422 Centerville CSD		37.00	37.00									183
00423 Clear Creek CSD		33.00	33.00									152
00424 Fall River Mills CSD		31.00	31.00									143
00428 Shasta CSD		31.00	31.00									143
00429 Mountain Gate CSD		5.00	5.00									45
00441 Anderson FPD		295.00	295.00									1,467,941
00442 Buckeye FPD		12.00	12.00									205,505
00443 Burney FPD		518.00	518.00									774,049
00444 Castella FPD		150.00	150.00									121,710
00445 Shasta Lake FPD		464.00	464.00									1,515,090
00446 Cottonwood FPD		322.00	322.00									614,117
00447 Fall River Mills FPD		226.00	226.00									75,755
00449 Happy Valley FPD		427.00	427.00									508,818
00450 McArthur FPD		88.00	88.00									37,174
00452 Millville FPD		169.00	169.00									91,868
00461 Pine Grove MAD		194.00	194.00									85,029

Fiscal Year 13/14 Actual	6.03	6.04	6.05	7.03	8.03	8.04	8.05	8.06	8.07	9.03	9.04	
00462 Shasta MAD		802.00	802.00									2,912,607
00463 Burney MAD		124.00	124.00									172,366
00481 Fall River Mills RCD		242.00	242.00									226,423
00482 W. Shasta RCD		3.00	3.00									14
00490 ACID		35.00	35.00									160
00491 Bella Vista Water		43.00	43.00									200
00492 Burney Water												15
00497 Mayers Memorial Hospital		43.00	43.00									217
00600 Cottonwood Crk Meadows PRD												5,838
00601 CSA #3 Castella Loan Admin	260.93											32,369
00602 Aegean Way PRD												5,795
00603 Village Green PRD												5,752
00604 Butterfield PRD												5,866
00605 Honeybee Acres PRD												5,755
00606 Silver Saddle PRD												5,837
00607 Wisteria Estates PRD												10,152
00608 Santa Barbara PRD												5,896
00609 Stillwater Ranch PRD												5,946
00610 Sterling Ranch PRD												5,754
00611 Mt. Lassen Woods PRD												16,401
00612 Waterleaf Estates PRD												6,038
00613 Jennifer Dr EFER PRD												5,483
00614 White Oak Manor PRD												3,613
00615 Terri Lee Terrace EFER PRD												1,968
00616 Westview Rd EFER PRD												2,474
00617 Sleeping Bull Estates PRD												9,964
00618 Garth Dr EFER PRD												1,745
00619 Clover Road PRD												2,605
00620 Nunes Ranch PRD												4,760
00621 No. 2 Squaw Carpet PRD												350
00622 No. 2 Crowley Crk Rnchts PRD												2,359
00623 No. 2 Los Palos Dr EFER PRD												1,384
00624 Scenic Oak PRD												1,414
00625 No. 2 Butterfield Ln EFER PRD												404
00835 Detention Fac Inmate Funds Adm		270.00	270.00	3.00				3.00				495,781
00843 Prop 10 Children & Fam. 1st		492.00	492.00		6.00							2,064
00851 IHSS Public Authority		77.00	77.00	3.00	18.00	3.00		3.00		3.00		1,226,979
00862 Law Library		111.00	111.00									2,342
00892 RTPA		23.00	23.00									110
00928 SHASCOM		351.00	351.00									1,466
00952 Courts	42136.03	279.00	279.00									117,404
03010 Schools	625.00	89144.00	89144.00									183,031
04000 Miscellaneous - Other												
Total	60789.69	164253.00	164253.00	1779.00	1879.75	1905.00	193.00	1779.00	1.00	1905.00	126278.17	1,059,786,831
Direct Bill												
Less CSD's	(1,374)	(2,733)	(2,733)	(33)	(241)	(71)	(3)	(33)		-71	(4,113)	(34,654,195)
Total Operating	59,416	161,520	161,520	1,746	1,639	1,834	190	1,746	1	1834	122,165	703,061,655
Balance Check	60,789.69	164,253	164,253.00	1,779.00	1,879.75	1905	193.00	1,779.00	1.00	1905	126,278.17	1,059,786,831
Average Cost per Unit	1.000		0.0257	85.7940	129.6600	108	2609.8937	184.6537	427857.8721	489	1.4442	431,522

Fiscal Year 13/14 Actual	6.03	6.04	8.03	8.07	9.03	9.04	Total
10200 CAO	(1,271.46)					(200.55)	(1,472.01)
11000 Auditor - Controller	(102.50)					(3,177.64)	(3,280.14)
11100 TTC	-					(255.00)	(255.00)
11300 Purchasing	-					(106.00)	(106.00)
13000 Personnel	-					(373.85)	(373.85)
11200 Assessor	-					(569.34)	(569.34)
14000 Elections	-					(2,692.75)	(2,692.75)
17500 CSA Administration	-					(836.70)	(836.70)
20700 Public Defender	-					(3,863.31)	(3,863.31)
22700 District Attorney	(239.64)					(3,773.86)	(4,013.50)
22800 DCSS	(245.25)					(2,243.77)	(2,489.02)
23500 Sheriff	(299.55)					(13,287.98)	(13,587.53)
23600 Boating Safety	-					(499.00)	(499.00)
26000 Jail	(1,378.10)					(48.27)	(1,426.37)
26300 Probation	-					(17,268.73)	(17,268.73)
28000 Agriculture Commissioner	-					(627.22)	(627.22)
28200 Building	-					(2,113.47)	(2,113.47)
28600 Planning	-					(432.02)	(432.02)
29200 Public Guardian	-		(3,210.00)			-	(3,210.00)
29900 Public Administration	-		(7,192.91)			-	(7,192.91)
30100 Roads	(95.40)					(5,133.46)	(5,228.86)
40200 Environmental Health	(8,696.93)					(1,494.45)	(10,191.38)
40400 Mental Health Services Act	-					(36.00)	(36.00)
41000 Mental Health	-					(2,838.19)	(2,838.19)
41100 Public Health	(2,149.24)					(5,482.99)	(7,632.23)
50100 Social Services Administration	(2,352.28)			(420,798.00)		(5,405.88)	(428,556.16)
50200 Health and Human Services Agency	-					(44,696.41)	(44,696.41)
53000 Opportunity Center	-					(296.75)	(296.75)
57000 Veterans' Services	-					(717.00)	(717.00)
94000 Fleet Management	-					(63.19)	(63.19)
95000 Risk Management	(857.11)					-	(857.11)
92500 Information Systems	-					(6,002.47)	(6,002.47)
95500 Facilities Management	-					(1,741.92)	(1,741.92)
00371 Water Agency	(5.69)					-	(5.69)
00391 Fire Protection Admin.	(74.58)					-	(74.58)
00601 CSA #3 Castella Loan Admin	(260.93)					-	(260.93)
00952 Courts	(42,136.03)					-	(42,136.03)
03010 Schools	(625.00)					-	(625.00)
Total	(60,789.69)	-	(10,402.91)	(420,798.00)	-	(126,278.17)	(618,268.77)
Direct Bill	60,790		10,403	420,798		126,278	618,268.77