

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

ACTUAL COST FOR FISCAL YEAR 2012/2013



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 2012/2013 and billings for fiscal year 2014/2015, 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 "Brian Muir", is written over a horizontal line.

Brian Muir

Shasta County

Auditor-Controller

Date: December 23, 2013

Fiscal Year 12/13 Actual

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County of Shasta
Countywide Cost Allocation Plan
EXHIBIT A

Fiscal Year 12/13 Actual	Building Use	Equipment Use	County Audit	County Admin Office 10200	Auditor-Controller 11000	Treasurer-Tax Collector 11100	Purchasing 11300	County Counsel 12000	Personnel 13000	Total Actual Costs FY 2012-13 (To Be Used As 2014-2015 Estimate)	Roll Forward FY 2012-13 (12-13 Actual Cost Minus 12-13 Est Paid)	Add'l Adj For FY 2014-15 Estimates	Total Claimable Costs FY 2014-15
10100 Board of Supervisors	45,995	10,782	158	3,397	5,111	2	298	13,580	3,037	82,360	3,705		86,065.89
10300 Clerk of the Board	80,047		79	1,705	4,461	2	298	16,565	1,850	105,008	9,912		114,920.54
11200 Assessor	414,218	27,533	1,237	26,655	19,119	6	1,094	15,016	26,039	530,916	17,274		548,189.13
14000 Elections			274	5,905	28,400	17	2,088	6,813	6,019	49,516	6,771		56,286.47
15900 Inter Mountain Fair			58	1,256	8,046	6	1,491	5,391	607	16,855	(4,113)		12,742.52
16600 Land, Buildings & Improvements					3,773	1	696	1,490		5,960	2,500	(2,500)	5,959.70
16901 Animal Shelter Construction											(33)	33	
16902 Capital Proj Juvenile Hall					2,601	1				2,602	1,625	(1,625)	2,601.67
17200 Surveyor					82					82	(1)		80.26
17500 CSA Administration			242	5,208	5,791	2		721	3,644	15,608	536		16,143.45
20110 Trial Courts	2,315		4	94	10,603	1				13,018	(871)		12,146.36
20300 Conflict Public Defender					25,916	20				25,936	5,695		31,630.69
20700 Public Defender	3,238		1,160	25,007	24,273	10	298	3,645	15,398	73,028	(591)		72,436.83
20800 Grand Jury					9,884	8	99	13,149		23,140	(11,168)		11,972.04
22100 County Clerk			86	1,859	7,313	1	199	2,657	1,215	13,330	2,069		15,399.04
22700 District Attorney	105,859	689	2,320	50,002	67,020	26	1,392	28,792	36,655	292,754	(18,487)		274,266.92
22800 DCSS			2,199	47,401	47,592	16	4,375	21,659	58,948	182,191	(18,319)		163,871.61
23500 Sheriff	23,448	52,703	7,687	107,367	142,059	67	16,157	103,967	77,794	531,250	(59,613)		471,636.78
23600 Boating Safety			200	4,309	11,142	7	1,690	4,221	3,037	24,605	4,106		28,711.52
23700 Sheriff Civil Unit	1,571		156	3,358	4,586	1	398	1,573	3,644	15,287	(169)		15,117.82
24600 Detention Annex			55	1,188	1,722	0	2,088	5,313	4,251	14,618	11,510		26,127.47
25600 Victim Witness			282	6,082	7,361	2		1,323	6,681	21,731	(1,326)		20,404.50
26000 Jail		15,234	3,116	67,164	84,560	41	8,799	43,182	60,052	282,149	45,015		327,163.89
26100 Burney Substation	2,220		574	12,377	8,190	3	249	2,336	9,110	35,058	2,312		37,369.35
26200 Juvenile Hall	34,116	5,217	1,011	21,785	21,275	7	5,916	16,035	17,707	123,070	13,194		136,264.45
26300 Probation	12,109	1,675	2,340	50,441	71,298	33	6,463	29,070	63,143	236,571	38,080		274,651.10
28000 Agriculture Commissioner			404	8,706	10,438	4	99	2,559	8,340	30,550	(3,463)		27,086.67
28200 Building	8,934	2,483	286	6,166	11,403	3	597	83,461	10,160	123,493	61,817		185,309.41
28500 Knighton Rd Beetle Mitigation					182	0				182	32		213.56
28600 Planning	11,580	274	338	7,286	10,209	4	398	53,168	6,150	89,407	1,043		90,449.99
28700 Coroner	3,986	1,805	382	8,232	13,844	8	497	1,906	4,265	34,924	952		35,876.12
28800 Dispatch					191	0				191	(1,825)		(1,634.19)
29000 Recorder	151,936	14,001	215	4,638	17,690	2	696	4,002	5,466	198,647	6,937		205,583.50
29200 Public Guardian					2,439	1		89,399	32	91,870	(16,317)		75,552.35
29400 Wildlife					699	0				699	(77)		622.89
29700 Animal Control	1,113	10,811	128	2,754	16,511	9	199	1,832	6,073	39,430	(20,819)		18,610.76
29900 Public Administration			36	772	4,236	2		(2,665)		2,381	(7,080)		(4,698.89)
30100 Roads	54,194		3,375	72,754	153,225	95	9,744	67,345	57,397	418,129	(37,879)		380,250.27
40200 Environmental Health	8,944		525	11,316	19,550	6	795	27,427	8,629	77,193	10,257		87,449.94
40400 Mental Health Services Act			960	20,695	45,144	19	5,071	14,946	20,827	107,663	(77,038)		30,624.62
41000 Mental Health	46,810		2,923	63,004	78,681	31	3,082	35,219	58,012	287,761	(645)		287,116.76
41100 Public Health	102,228		3,833	82,629	163,944	66	24,459	69,329	88,610	535,099	28,194		563,292.19
41200 Health Care					917	1	199	426		1,543	196		1,738.25
41700 Child Services			549	11,827	20,002	11	199	1,989	7,895	42,472	9,583		52,055.23

County of Shasta
Countywide Cost Allocation Plan
EXHIBIT A

Fiscal Year 12/13 Actual	Building Use	Equipment Use	County Audit	County		Auditor-	Treasurer-	Purchasing	County	Personnel	Total Actual Costs	Roll Forward	Add'l Adj For	Total Claimable
				Admin Office	10200	11000	Tax Collector		11100		Counsel	FY 2012-13 (To Be Used As 2014-2015 Estimate)		FY 2012-13 (12-13 Actual Cost Minus 12-13 Est Paid)
42200 Alcohol & Drug			442	9,522	13,558	6	1,392	5,265	11,539		41,724	1,075	(87)	42,711.68
42400 Substance Abuse Crime Prevention												(87)	87	(0.00)
42500 Perinatal			183	3,949	9,331	4	895	3,119	6,073		23,554	1,997		25,550.68
50100 Social Services Administration	33,716		23,433	232,929	262,154	870	17,897	116,630	292,017		979,647	77,950		1,057,596.29
50200 Health & Human Services Agency			2,734	58,930	45,038	13	1,491	54,643	58,297		221,146	(8,819)		212,326.69
53000 Opportunity Center	67,372	2,541	983	21,185	87,958	103	646	6,915	29,039		216,742	5,200		221,941.97
54000 County Indigents					1,081	0					1,081	(18)		1,063.15
54300 Housing	141,540	17,485	214	4,603	34,323	25	298	1,873	4,956		205,317	43,630		248,946.04
57000 Veterans' Services	9,207		129	2,779	4,893	2		601	3,308		20,920	1,328		22,247.27
59000 Community Action Agency	88,096		96	2,066	6,502	2	398	1,587	1,837		100,584	(20,294)		80,290.03
59200 HSG Home IPP Admin					61						61	(172)		(110.43)
59600 Housing Rehabilitation					493	0	99	333	607		1,533	(5,388)		(3,855.54)
61000 Library	8,820				713	0	99	213			9,845	2,540		12,384.57
62000 Agriculture Extension Service	1,079	764	46	985	4,426	3		240	1,230		8,772	1,406		10,178.11
62100 Farm Advisor			14	309	1,785	1		120	607		2,836	537		3,373.51
70100 Recreation & Parks					304	0	99	213			617	350		966.90
71000 Veterans' Hall	10,083				1,564	1					11,649	(662)		10,986.62
00200 Fall River Mills Airport					3,667	1	199	426			4,293	1,185		5,477.65
94000 Fleet Management			183	3,942	47,062	32	3,778	11,449	3,037		69,483	3,284		72,766.45
95000 Risk Management	155,312	13,523	314	6,769	21,404	12	1,094	3,492	5,622		207,542	3,617		211,159.16
92500 Information Systems	625,325	34,318	1,393	30,018	34,030	12	23,067	56,710	34,516		839,390	60,852		900,242.17
95500 Facilities Management			936	20,167	85,164	59	3,082	10,688	22,091		142,187	(1,893)		140,293.72
00207 Solid Waste					4,225	2	696	1,490			6,414	874		7,287.88
00210 Shasta County Transit					836	0	99	213			1,148	1,148		2,296.62
00300 Amber Lane PRD					132						132	32		163.52
00301 Burney Meadows Storm Drain					86						86	20		105.99
00302 Amber Ridge PRD					182	0	99	213			494	328		821.59
00303 Marianas PRD					193	0	99	213			505	406		911.10
00304 Coloma PRD					173	0	99	213			485	335		820.07
00305 Vedder Road PRD					107						107	7		113.76
00306 River Hill Estates PRD					120						120	21		141.00
00307 Craig Lane PRD					116						116	16		131.92
00308 E. Stillwater Way PRD					127						127	(39)		87.81
00309 Fullerton Way PRD					120						120	4		124.36
00310 Deer Flat Road					107						107	24		130.40
00311 Skyway PRD					100						100	17		116.59
00312 Mule Mt. PRD					100						100	17		116.59
00313 Fore Way PRD					100						100	17		116.59
00314 Blacks PRD					127	0					127	(23)		104.51
00315 Logan PRD					125						125	(25)		100.10
00316 Valparaiso PRD					109						109	(24)		84.78
00317 Lakehead Lighting					681	0					681	132		813.16
00318 Lark Court PRD					104						104	5		109.03
00319 Manor Crest PRD					173	0	99	213			485	402		886.70
00320 Santa Barbara Estates PRD					104						104	5		109.03

County of Shasta
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										FY 2012-13 (To Be Used As 2014-2015 Estimate)	FY 2012-13 (12-13 Actual Cost Minus 12-13 Est Paid)		Costs FY	2014-15
00321 Victoria Highlands Estates PRD					100					100	0			99.94
00322 Country Fields Estates PRD					120					120	37			157.64
00324 China Gulch PRD					120					120	21			141.00
00325 Manton Heights PRD					120		99	213		433	333			765.68
00326 Manzanillo Orchard PRD					104					104	21			125.68
00327 Lavern Lane PRD					141					141	24			165.04
00328 Canto Del Lupine PRD Admin					104					104	5			109.03
00329 Crowley Crk Ranchettes PRD Adm					143	0				143	43			186.46
00330 Jordan Manor PRD Admin					109					109	9			118.12
00331 Ritts Mill Road Admin					132					132	32			163.52
00332 Rother Lighting					677	0				677	77			754.15
00333 Robledo Road PRD Admin					182	0	99	213		494	394			888.22
00334 Santa Barbara #2 PRD Admin					116					116	33			148.56
00335 N Chaparral Dr PRD Admin					136					136	20			155.96
00337 Woggon Lane PRD Admin					136					136	20			155.96
00338 Aiden Park PRD Admin					104					104	21			125.68
00339 L&R Estates PRD Admin					120					120	21			141.00
00340 Squaw Carpet Fire Accs PRD Admin					100					100	17			116.59
00341 Rolland Cntry Estates PRD Admin					120					120	21			141.00
00342 Shelly Lane PRD Admin					125					125	(42)			83.45
00343 Millville Way PRD Admin					154	0	99	213		467	317			783.74
00344 Diamond Ridge PRD Admin					116					116	16			131.92
00345 Mountain Gate Meadows PRD Admin					104					104	21			125.68
00347 Sierra Lighting					686	0				686	103			789.01
00351 Timber Ridge PRD Admin					104					104	21			125.68
00360 Equestrian Estates PRD Admin					109					109	26			134.76
00361 Tract 1323 PRD					436					436	53			489.10
00364 Sonora PRD					120					120	37			157.64
00366 Ponder PRD					114					114	30			143.84
00367 Shasta Meadows PRD					120					120	21			141.00
00368 Old Stagecoach PRD					173	0	99	213		485	402			886.70
00369 Inter Mountain PRD					202	0	99	213		515	348			862.64
00370 Alpine PRD					120					120	21			141.00
00371 Water Agency			0	0	2,339	1	99	894		3,333	1,130			4,463.18
00372 Dusty PRD					252	0	99	213		565	398			962.65
00373 AQMD	11,979		266	5,744	8,387	3	497	6,216	4,263	37,356	(290)			37,065.59
00374 Castella Water					2,527	1	99	213		2,841	(49)			2,792.32
00375 Sugarloaf Water					2,159	1				2,160	(142)			2,018.26
00376 Buckshot Ln Em Fire PRD Admin					77					77	11			87.82
00377 Jones Valley Water			2,029		8,943	4	199	426		11,600	5,275			16,875.66
00378 Palo Cedro Sewer					4,051	2	99	213		4,365	(1,024)			3,341.26
00380 Amesbury Village PRD Admin					98					98	15			112.23
00381 Palo Cedro Oaks PRD Admin					100					100	17			116.59
00382 Shasta Lake Ranchos R/M					148					148	48			195.50
00383 Holiday Acres R/M					161	0				161	(22)			139.47

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Fiscal Year	12/13 Actual	Building Use	Equipment Use	County Audit	County Admin Office 10200	Auditor-Controllor 11000	Treasurer-Tax Collector 11100	Purchasing 11300	County Counsel 12000	Personnel 13000	Total Actual Costs	Roll Forward	Add'l Adj For FY 2014-15 Estimates	Total Claimable Costs FY 2014-15
											FY 2012-13 (To Be Used As 2014-2015 Estimate)	FY 2012-13 (12-13 Actual Cost Minus 12-13 Est Paid)		
00384	Alpine Meadows Sewer					1,832	1				1,833	17		1,850.71
00385	Belmont Storm Drain					136					136	20		155.96
00386	Street Lighting Admin.					736	0				736	103		838.92
00387	Cottonwood Sewer					11,743	8	99	213		12,064	(2,331)		9,732.48
00391	Fire Protection Admin.			140	3,023	56,486	58	17,002	38,759	1,215	116,684	(10,044)		106,640.29
00393	Burney Storm Drain					352	0				352	(48)		304.57
00394	Keswick Admin.					3,152	2				3,153	(573)		2,580.23
00395	French Gulch Water					2,391	1				2,392	443		2,835.43
00396	Cragview Water					4,169	2	99	213		4,483	1,031		5,513.65
00397	Los Palos Dr Em Fire PRD Admin					109					109	(41)		68.13
00398	Foxwood Estates PRD Admin					130					130	13		142.52
00399	Rocky Ledge estates PRD Admin					109					109	26		134.76
00401	Anderson Cemetery					6,941	4				6,945	1,763		8,708.49
00402	Burney Cemetery					5,808	4				5,812	446		6,257.61
00403	Cottonwood Cemetery					3,805	2				3,808	142		3,949.44
00404	Fall River Mills Cemetery					3,147	2				3,149	(284)		2,864.97
00405	Halcumb Cemetery					4,677	3				4,680	764		5,444.46
00406	Manton Cemetery					781	0				781	199		979.89
00407	Millville Cemetery					5,113	3				5,116	584		5,700.22
00408	Pine Grove Cemetery					11,982	8				11,990	1,657		13,647.30
00422	Centerville CSD					2,059	1				2,061	178		2,238.52
00423	Clear Creek CSD					1,671	1				1,672	223		1,894.58
00424	Fall River Mills CSD					1,553	1				1,554	254		1,808.29
00428	Shasta CSD					1,553	1				1,554	204		1,758.25
00429	Mountain Gate CSD					613	0				613	(153)		460.29
00441	Anderson FPD					12,281	8				12,290	1,073		13,363.28
00442	Buckeye FPD					881	0				881	49		929.79
00443	Burney FPD					18,476	13				18,489	7,089		25,578.20
00444	Castella FPD					5,599	4				5,603	(197)		5,406.09
00445	Shasta Lake FPD					16,589	12				16,601	(2,934)		13,667.03
00446	Cottonwood FPD					11,298	8				11,306	406		11,712.10
00447	Fall River Mills FPD					8,857	6				8,864	547		9,410.78
00449	Happy Valley FPD					15,992	12				16,003	2,169		18,172.56
00450	McArthur FPD					4,298	3				4,301	1,268		5,569.06
00452	Millville FPD					8,483	6				8,489	2,056		10,544.36
00461	Pine Grove MAD					7,202	5				7,207	707		7,914.53
00462	Shasta MAD					29,519	22				29,541	(2,845)		26,696.53
00463	Burney MAD					4,371	3				4,374	(43)		4,331.22
00481	Fall River Mills RCD					8,737	6				8,743	1,910		10,653.35
00482	W. Shasta RCD					104	0				104	(12)		92.44
00490	ACID					1,766	1				1,767	468		2,235.43
00491	Bella Vista Water					2,084	1				2,086	353		2,438.29
00492	Burney Water					175					175	(275)		(99.58)
00497	Mayers Memorial Hospital					1,891	1				1,893	176		2,068.96
00600	Cottonwood Crk Meadows PRD					104					104	21		125.68

County of Shasta
Countywide Cost Allocation Plan
EXHIBIT A

Fiscal Year 12/13 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 2012-13 (To Be Used As 2014-2015 Estimate)	Roll Forward	Add'l Adj For FY 2014-15 Estimates	Total Claimable	
											FY 2012-13 (12-13 Actual Cost Minus 12-13 Est Paid)		Costs FY	2014-15
00601 CSA #3 Castella Loan Admin						(0)				(0)				(0.00)
00602 Aegean Way PRD					104					104				125.68
00603 Village Green PRD					104					104				125.68
00604 Butterfield PRD					104					104				125.68
00605 Honeybee Acres PRD					104					104				125.68
00606 Silver Saddle PRD					111					111				139.48
00607 Wisteria Estates PRD					116					116				131.92
00608 Santa Barbara PRD					104					104				125.68
00609 Stillwater Ranch PRD					116					116				148.56
00610 Sterling Ranch PRD					100					100				116.59
00611 Mt. Lassen Woods PRD					104					104				125.68
00612 Waterleaf Estates PRD					173	0	99	213		485	335			820.07
00613 Jennifer Dr EFER PRD					116					116				165.20
00614 White Oak Manor PRD					104					104				125.68
00615 Terri Lee Terrace EFER PRD					104					104				109.03
00616 Westview Rd EFER PRD					104					104				175.61
00617 Sleeping Bull Estates PRD					120					120				207.57
00618 Garth Dr EFER PRD					104					104				175.61
00619 Clover Road PRD					93					93				186.36
00620 Nunes Ranch PRD					54					54				108.98
00621 No. 2 Squaw Carpet PRD					41					41				81.74
00622 No. 2 Crowley Crk Rnchts PRD					41					41				81.74
00623 No. 2 Los Palos Dr EFER PRD					27					27				54.50
00835 Detention Fac Inmate Funds Adm					9,005	6	50	106		9,168	1,927	(1,927)		9,167.58
00843 Prop 10 Children & Fam. 1st					22,403	11		2,281		24,695	9,037	(9,037)		24,694.87
00851 IHSS Public Authority			78	1,678	4,492	2	298	999	1,822	9,370	1,715			11,084.85
00862 Law Library	1,883				3,939	3				5,825	9			5,834.04
00892 RTPA					1,199	1				1,199	(1,083)			116.40
00928 SHASCOM					11,768	8				11,776	(2,102)			9,674.24
00952 Courts	73,347				19,665	7				93,020	(57,839)	57,839		93,019.55
03010 Schools					82,659	2,411				85,069	(8,666)			76,403.34
Subtotal	2,342,622	211,837	70,801	1,151,937	2,347,091	4,367	175,094	1,115,937	1,162,767	8,582,453	133,377	42,784		8,758,612.77
Direct Billed						55,597		441,461	151,054	648,112				
Unallocated				42,398	236,830	1,044,455		19,654		1,343,337				
Total	2,342,622	211,837	70,801	1,194,335	2,583,920	1,104,419	175,094	1,577,052	1,313,821	10,573,901	133,377	42,784		8,758,613

County of Shasta
Countywide Cost Allocation Plan
EXHIBIT B

Fiscal Year 12/13 Actual		ACTUAL FY	ESTIMATES	ROLL	ADJUSTMENTS	PROPOSED
		2012-13	PAID FOR FY	FORWARD FOR	FY 2014-15	CHARGE FY
			2012-13	FY 2012-13	ESTIMATE	14-15
10100	Board of Supervisors	82,360	78,655	3,705		86,066
10300	Clerk of the Board	105,008	95,096	9,912		114,921
11200	Assessor	530,916	513,642	17,274		548,189
14000	Elections	49,516	42,745	6,771		56,286
15900	Inter Mountain Fair	16,855	20,968	(4,113)		12,743
16600	Land, Buildings & Improvements	5,960	3,460	2,500	(2,500)	5,960
16901	Animal Shelter Construction		33	(33)	33	
16902	Capital Proj Juvenile Hall	2,602	977	1,625	(1,625)	2,602
17200	Surveyor	82	83	(1)		80
17500	CSA Administration	15,608	15,072	536		16,143
20110	Trial Courts	13,018	13,889	(871)		12,146
20300	Conflict Public Defender	25,936	20,241	5,695		31,631
20700	Public Defender	73,028	73,620	(591)		72,437
20800	Grand Jury	23,140	34,308	(11,168)		11,972
22100	County Clerk	13,330	11,260	2,069		15,399
22700	District Attorney	292,754	311,242	(18,487)		274,267
22800	DCSS	182,191	200,510	(18,319)		163,872
23500	Sheriff	531,250	590,863	(59,613)		471,637
23600	Boating Safety	24,605	20,499	4,106		28,712
23700	Sheriff Civil Unit	15,287	15,456	(169)		15,118
24600	Detention Annex	14,618	3,108	11,510		26,127
25600	Victim Witness	21,731	23,057	(1,326)		20,405
26000	Jail	282,149	237,134	45,015		327,164
26100	Burney Substation	35,058	32,746	2,312		37,369
26200	Juvenile Hall	123,070	109,876	13,194		136,264
26300	Probation	236,571	198,491	38,080		274,651
28000	Agriculture Commissioner	30,550	34,013	(3,463)		27,087
28200	Building	123,493	61,676	61,817		185,309
28500	Knighton Rd Beetle Mitigation	182	150	32		214
28600	Planning	89,407	88,364	1,043		90,450
28700	Coroner	34,924	33,973	952		35,876
28800	Dispatch	191	2,016	(1,825)		(1,634)
29000	Recorder	198,647	191,710	6,937		205,583
29200	Public Guardian	91,870	108,187	(16,317)		75,552
29400	Wildlife	699	776	(77)		623
29700	Animal Control	39,430	60,249	(20,819)		18,611
29900	Public Administration	2,381	9,461	(7,080)		(4,699)
30100	Roads	418,129	456,008	(37,879)		380,250
40200	Environmental Health	77,193	66,936	10,257		87,450

County of Shasta
Countywide Cost Allocation Plan
EXHIBIT B

Fiscal Year 12/13 Actual		ACTUAL FY	ESTIMATES	ROLL	ADJUSTMENTS	PROPOSED
		2012-13	PAID FOR FY 2012-13	FORWARD FOR FY 2012-13	FY 2014-15 ESTIMATE	CHARGE FY 14-15
40400	Mental Health Services Act	107,663	184,700	(77,038)		30,625
41000	Mental Health	287,761	288,406	(645)		287,117
41100	Public Health	535,099	506,905	28,194		563,292
41200	Health Care	1,543	1,347	196		1,738
41700	Child Services	42,472	32,889	9,583		52,055
42200	Alcohol & Drug	41,724	40,648	1,075	(87)	42,712
42400	Substance Abuse Crime Prevention		87	(87)	87	(0)
42500	Perinatal	23,554	21,557	1,997		25,551
50100	Social Services Administration	979,647	901,697	77,950		1,057,596
50200	Health and Human Services Agency	221,146	229,966	(8,819)		212,327
53000	Opportunity Center	216,742	211,542	5,200		221,942
54000	County Indigents	1,081	1,099	(18)		1,063
54300	Housing	205,317	161,687	43,630		248,946
57000	Veterans' Services	20,920	19,592	1,328		22,247
59000	Community Action Agency	100,584	120,878	(20,294)		80,290
59200	HSG Home IPP Admin	61	233	(172)		(110)
59600	Housing Rehabilitation	1,533	6,921	(5,388)		(3,856)
61000	Library	9,845	7,305	2,540		12,385
62000	Agriculture Extension Service	8,772	7,366	1,406		10,178
62100	Farm Advisor	2,836	2,299	537		3,374
70100	Recreation & Parks	617	267	350		967
71000	Veterans' Hall	11,649	12,311	(662)		10,987
00200	Fall River Mills Airport	4,293	3,108	1,185		5,478
94000	Fleet Management	69,483	66,199	3,284		72,766
95000	Risk Management	207,542	203,925	3,617		211,159
92500	Information Systems	839,390	778,538	60,852		900,242
95500	Facilities Management	142,187	144,080	(1,893)		140,294
00207	Solid Waste	6,414	5,540	874		7,288
00210	Shasta County Transit	1,148		1,148		2,297
00300	Amber Lane PRD	132	100	32		164
00301	Burney Meadows Storm Drain	86	67	20		106
00302	Amber Ridge PRD	494	166	328		822
00303	Marianas PRD	505	100	406		911
00304	Coloma PRD	485	150	335		820
00305	Vedder Road PRD	107	100	7		114
00306	River Hill Estates PRD	120	100	21		141
00307	Craig Lane PRD	116	100	16		132
00308	E. Stillwater Way PRD	127	166	(39)		88
00309	Fullerton Way PRD	120	117	4		124

County of Shasta
Countywide Cost Allocation Plan
EXHIBIT B

Fiscal Year 12/13 Actual		ACTUAL FY	ESTIMATES	ROLL	ADJUSTMENTS	PROPOSED
		2012-13	PAID FOR FY 2012-13	FORWARD FOR FY 2012-13	FY 2014-15 ESTIMATE	CHARGE FY 14-15
00310	Deer Flat Road	107	83	24		130
00311	Skyway PRD	100	83	17		117
00312	Mule Mt. PRD	100	83	17		117
00313	Fore Way PRD	100	83	17		117
00314	Blacks PRD	127	150	(23)		105
00315	Logan PRD	125	150	(25)		100
00316	Valparaiso PRD	109	133	(24)		85
00317	Lakehead Lighting	681	549	132		813
00318	Lark Court PRD	104	100	5		109
00319	Manor Crest PRD	485	83	402		887
00320	Santa Barbara Estates PRD	104	100	5		109
00321	Victoria Highlands Estates PRD	100	100	0		100
00322	Country Fields Estates PRD	120	83	37		158
00324	China Gulch PRD	120	100	21		141
00325	Manton Heights PRD	433	100	333		766
00326	Manzanillo Orchard PRD	104	83	21		126
00327	Lavern Lane PRD	141	117	24		165
00328	Canto Del Lupine PRD Admin	104	100	5		109
00329	Crowley Crk Ranchettes PRD Adm	143	100	43		186
00330	Jordan Manor PRD Admin	109	100	9		118
00331	Ritts Mill Road Admin	132	100	32		164
00332	Rother Lighting	677	599	77		754
00333	Robledo Road PRD Admin	494	100	394		888
00334	Santa Barbara #2 PRD Admin	116	83	33		149
00335	N Chaparral Dr PRD Admin	136	117	20		156
00337	Woggon Lane PRD Admin	136	117	20		156
00338	Aiden Park PRD Admin	104	83	21		126
00339	L&R Estates PRD Admin	120	100	21		141
00340	Squaw Carpet Fire Accs PRD Admin	100	83	17		117
00341	Rolland Cntry Estates PRD Admin	120	100	21		141
00342	Shelly Lane PRD Admin	125	166	(42)		83
00343	Millville Way PRD Admin	467	150	317		784
00344	Diamond Ridge PRD Admin	116	100	16		132
00345	Mountain Gate Meadows PRD Admin	104	83	21		126
00347	Sierra Lighting	686	583	103		789
00351	Timber Ridge PRD Admin	104	83	21		126
00360	Equestrian Estates PRD Admin	109	83	26		135
00361	Tract 1323 PRD	436	383	53		489
00364	Sonora PRD	120	83	37		158

County of Shasta
Countywide Cost Allocation Plan
EXHIBIT B

Fiscal Year	12/13 Actual	ACTUAL FY	ESTIMATES	ROLL	ADJUSTMENTS	PROPOSED
		2012-13	PAID FOR FY 2012-13	FORWARD FOR FY 2012-13	FY 2014-15 ESTIMATE	CHARGE FY 14-15
00366	Ponder PRD	114	83	30		144
00367	Shasta Meadows PRD	120	100	21		141
00368	Old Stagecoach PRD	485	83	402		887
00369	Inter Mountain PRD	515	166	348		863
00370	Alpine PRD	120	100	21		141
00371	Water Agency	3,333	2,203	1,130		4,463
00372	Dusty PRD	565	166	398		963
00373	AQMD	37,356	37,646	(290)		37,066
00374	Castella Water	2,841	2,889	(49)		2,792
00375	Sugarloaf Water	2,160	2,303	(142)		2,018
00376	Buckshot Ln Em Fire PRD Admin	77	67	11		88
00377	Jones Valley Water	11,600	6,325	5,275		16,876
00378	Palo Cedro Sewer	4,365	5,389	(1,024)		3,341
00380	Amesbury Village PRD Admin	98	83	15		112
00381	Palo Cedro Oaks PRD Admin	100	83	17		117
00382	Shasta Lake Ranchos R/M	148	100	48		195
00383	Holiday Acres R/M	161	183	(22)		139
00384	Alpine Meadows Sewer	1,833	1,816	17		1,851
00385	Belmont Storm Drain	136	117	20		156
00386	Street Lighting Admin.	736	633	103		839
00387	Cottonwood Sewer	12,064	14,395	(2,331)		9,732
00391	Fire Protection Admin.	116,684	126,728	(10,044)		106,640
00393	Burney Storm Drain	352	400	(48)		305
00394	Keswick Admin.	3,153	3,726	(573)		2,580
00395	French Gulch Water	2,392	1,949	443		2,835
00396	Cragview Water	4,483	3,452	1,031		5,514
00397	Los Palos Dr Em Fire PRD Admin	109	150	(41)		68
00398	Foxwood Estates PRD Admin	130	117	13		143
00399	Rocky Ledge estates PRD Admin	109	83	26		135
00401	Anderson Cemetery	6,945	5,182	1,763		8,708
00402	Burney Cemetery	5,812	5,366	446		6,258
00403	Cottonwood Cemetery	3,808	3,666	142		3,949
00404	Fall River Mills Cemetery	3,149	3,433	(284)		2,865
00405	Halcumb Cemetery	4,680	3,916	764		5,444
00406	Manton Cemetery	781	583	199		980
00407	Millville Cemetery	5,116	4,532	584		5,700
00408	Pine Grove Cemetery	11,990	10,333	1,657		13,647
00422	Centerville CSD	2,061	1,883	178		2,239
00423	Clear Creek CSD	1,672	1,450	223		1,895

County of Shasta
Countywide Cost Allocation Plan
EXHIBIT B

Fiscal Year 12/13 Actual		ACTUAL FY	ESTIMATES	ROLL	ADJUSTMENTS	PROPOSED
		2012-13	PAID FOR FY 2012-13	FORWARD FOR FY 2012-13	FY 2014-15 ESTIMATE	CHARGE FY 14-15
00424	Fall River Mills CSD	1,554	1,300	254		1,808
00428	Shasta CSD	1,554	1,350	204		1,758
00429	Mountain Gate CSD	613	766	(153)		460
00441	Anderson FPD	12,290	11,217	1,073		13,363
00442	Buckeye FPD	881	833	49		930
00443	Burney FPD	18,489	11,399	7,089		25,578
00444	Castella FPD	5,603	5,800	(197)		5,406
00445	Shasta Lake FPD	16,601	19,534	(2,934)		13,667
00446	Cottonwood FPD	11,306	10,900	406		11,712
00447	Fall River Mills FPD	8,864	8,317	547		9,411
00449	Happy Valley FPD	16,003	13,834	2,169		18,173
00450	McArthur FPD	4,301	3,033	1,268		5,569
00452	Millville FPD	8,489	6,433	2,056		10,544
00461	Pine Grove MAD	7,207	6,500	707		7,915
00462	Shasta MAD	29,541	32,386	(2,845)		26,697
00463	Burney MAD	4,374	4,416	(43)		4,331
00481	Fall River Mills RCD	8,743	6,833	1,910		10,653
00482	W. Shasta RCD	105	117	(12)		92
00490	ACID	1,768	1,300	468		2,235
00491	Bella Vista Water	2,086	1,733	353		2,438
00492	Burney Water	175	449	(275)		(100)
00497	Mayers Memorial Hospital	1,893	1,716	176		2,069
00600	Cottonwood Crk Meadows PRD	104	83	21		126
00602	Aegean Way PRD	104	83	21		126
00603	Village Green PRD	104	83	21		126
00604	Butterfield PRD	104	83	21		126
00605	Honeybee Acres PRD	104	83	21		126
00606	Silver Saddle PRD	111	83	28		139
00607	Wisteria Estates PRD	116	100	16		132
00608	Santa Barbara PRD	104	83	21		126
00609	Stillwater Ranch PRD	116	83	33		149
00610	Sterling Ranch PRD	100	83	17		117
00611	Mt. Lassen Woods PRD	104	83	21		126
00612	Waterleaf Estates PRD	485	150	335		820
00613	Jennifer Dr EFER PRD	116	67	49		165
00614	White Oak Manor PRD	104	83	21		126
00615	Terri Lee Terrace EFER PRD	104	100	5		109
00616	Westview Rd EFER PRD	104	33	71		176
00617	Sleeping Bull Estates PRD	120	33	87		208

County of Shasta
Countywide Cost Allocation Plan
EXHIBIT B

Fiscal Year 12/13 Actual		ACTUAL FY	ESTIMATES PAID FOR FY	ROLL FORWARD FOR	ADJUSTMENTS FY 2014-15	PROPOSED CHARGE FY
		2012-13	2012-13	FY 2012-13	ESTIMATE	14-15
00618	Garth Dr EFER PRD	104	33	71		176
00619	Clover Road PRD	93		93		186
00620	Nunes Ranch PRD	54		54		109
00621	No. 2 Squaw Carpet PRD	41		41		82
00622	No. 2 Crowley Crk Rnchts PRD	41		41		82
00623	No. 2 Los Palos Dr EFER PRD	27		27		55
00835	Detention Fac Inmate Funds Adm	9,168	7,240	1,927	(1,927)	9,168
00843	Prop 10 Children & Fam. 1st	24,695	15,658	9,037	(9,037)	24,695
00851	IHSS Public Authority	9,370	7,654	1,715		11,085
00862	Law Library	5,825	5,816	9		5,834
00892	RTPA	1,199	2,282	(1,083)		116
00928	SHASCOM	11,776	13,878	(2,102)		9,674
00952	Courts	93,020	150,859	(57,839)	57,839	93,020
03010	Schools	85,069	93,735	(8,666)		76,403
Total		8,582,453	8,449,076	133,377	42,784	8,758,613

County of Shasta
Countywide Cost Allocation Plan
EXHIBIT C

Fiscal Year 12/13 Actual	Total Expenditures	Cost Adjustments	Total Allocated
Building Use	3,343,279	(1,000,657)	
Equipment Use	285,008	(73,170)	
County Audit	73,150	(2,349)	
10200 CAO	(176,289)	1,367,346	
11000 Auditor - Controller	481,899	2,142,717	
11100 TTC	1,764,664	(724,123)	
11300 Purchasing	(106,652)	282,504	
12000 County Counsel	215,667	1,379,304	
13000 Personnel	(10,993)	1,332,598	
10100 Board of Supervisors			82,360
10300 Clerk of the Board			105,008
11200 Assessor			530,916
14000 Elections			49,516
15900 Inter Mountain Fair			16,855
16600 Land, Buildings & Improvements			5,960
16902 Capital Proj Juvenile Hall			2,602
17200 Surveyor			82
17500 CSA Administration			15,608
20110 Trial Courts			13,018
20300 Conflict Public Defender			25,936
20700 Public Defender			73,028
20800 Grand Jury			23,140
22100 County Clerk			13,330
22700 District Attorney			292,754
22800 DCSS			182,191
23500 Sheriff			531,250
23600 Boating Safety			24,605
23700 Sheriff Civil Unit			15,287
24600 Detention Annex			14,618
25600 Victim Witness			21,731
26000 Jail			282,149
26100 Burney Substation			35,058
26200 Juvenile Hall			123,070
26300 Probation			236,571
28000 Agriculture Commissioner			30,550
28200 Building			123,493
28500 Knighton Rd Beetle Mitigation			182
28600 Planning			89,407

County of Shasta
Countywide Cost Allocation Plan
EXHIBIT C

Fiscal Year 12/13 Actual	Total Expenditures	Cost Adjustments	Total Allocated
28700 Coroner			34,924
28800 Dispatch			191
29000 Recorder			198,647
29200 Public Guardian			91,870
29400 Wildlife			699
29700 Animal Control			39,430
29900 Public Administration			2,381
30100 Roads			418,129
40200 Environmental Health			77,193
40400 Mental Health Services Act			107,663
41000 Mental Health			287,761
41100 Public Health			535,099
41200 Health Care			1,543
41700 Child Services			42,472
42200 Alcohol & Drug			41,724
42500 Perinatal			23,554
50100 Social Services Administration			979,647
50200 Health and Human Services Agency			221,146
53000 Opportunity Center			216,742
54000 County Indigents			1,081
54300 Housing			205,317
57000 Veterans' Services			20,920
59000 Community Action Agency			100,584
59200 HSG Home IPP Admin			61
59600 Housing Rehabilitation			1,533
61000 Library			9,845
62000 Agriculture Extension Service			8,772
62100 Farm Advisor			2,836
70100 Recreation & Parks			617
71000 Veterans' Hall			11,649
00200 Fall River Mills Airport			4,293
94000 Fleet Management			69,483
95000 Risk Management			207,542
92500 Information Systems			839,390
95500 Facilities Management			142,187
00207 Solid Waste			6,414
00210 Shasta County Transit			1,148
00300 Amber Lane PRD			132
00301 Burney Meadows Storm Drain			86

County of Shasta
Countywide Cost Allocation Plan
EXHIBIT C

Fiscal Year 12/13 Actual	Total Expenditures	Cost Adjustments	Total Allocated
00302 Amber Ridge PRD			494
00303 Marianas PRD			505
00304 Coloma PRD			485
00305 Vedder Road PRD			107
00306 River Hill Estates PRD			120
00307 Craig Lane PRD			116
00308 E. Stillwater Way PRD			127
00309 Fullerton Way PRD			120
00310 Deer Flat Road			107
00311 Skyway PRD			100
00312 Mule Mt. PRD			100
00313 Fore Way PRD			100
00314 Blacks PRD			127
00315 Logan PRD			125
00316 Valparaiso PRD			109
00317 Lakehead Lighting			681
00318 Lark Court PRD			104
00319 Manor Crest PRD			485
00320 Santa Barbara Estates PRD			104
00321 Victoria Highlands Estates PRD			100
00322 Country Fields Estates PRD			120
00324 China Gulch PRD			120
00325 Manton Heights PRD			433
00326 Manzanillo Orchard PRD			104
00327 Lavern Lane PRD			141
00328 Canto Del Lupine PRD Admin			104
00329 Crowley Crk Ranchettes PRD Adm			143
00330 Jordan Manor PRD Admin			109
00331 Ritts Mill Road Admin			132
00332 Rother Lighting			677
00333 Robledo Road PRD Admin			494
00334 Santa Barbara #2 PRD Admin			116
00335 N Chaparral Dr PRD Admin			136
00337 Woggon Lane PRD Admin			136
00338 Aiden Park PRD Admin			104
00339 L&R Estates PRD Admin			120
00340 Squaw Carpet Fire Accs PRD Admin			100
00341 Rolland Cntry Estates PRD Admin			120
00342 Shelly Lane PRD Admin			125

County of Shasta
Countywide Cost Allocation Plan
EXHIBIT C

Fiscal Year 12/13 Actual	Total Expenditures	Cost Adjustments	Total Allocated
00343 Millville Way PRD Admin			467
00344 Diamond Ridge PRD Admin			116
00345 Mountain Gate Meadows PRD Admin			104
00347 Sierra Lighting			686
00351 Timber Ridge PRD Admin			104
00360 Equestrian Estates PRD Admin			109
00361 Tract 1323 PRD			436
00364 Sonora PRD			120
00366 Ponder PRD			114
00367 Shasta Meadows PRD			120
00368 Old Stagecoach PRD			485
00369 Inter Mountain PRD			515
00370 Alpine PRD			120
00371 Water Agency			3,333
00372 Dusty PRD			565
00373 AQMD			37,356
00374 Castella Water			2,841
00375 Sugarloaf Water			2,160
00376 Buckshot Ln Em Fire PRD Admin			77
00377 Jones Valley Water			11,600
00378 Palo Cedro Sewer			4,365
00380 Amesbury Village PRD Admin			98
00381 Palo Cedro Oaks PRD Admin			100
00382 Shasta Lake Ranchos R/M			148
00383 Holiday Acres R/M			161
00384 Alpine Meadows Sewer			1,833
00385 Belmont Storm Drain			136
00386 Street Lighting Admin.			736
00387 Cottonwood Sewer			12,064
00391 Fire Protection Admin.			116,684
00393 Burney Storm Drain			352
00394 Keswick Admin.			3,153
00395 French Gulch Water			2,392
00396 Cragview Water			4,483
00397 Los Palos Dr Em Fire PRD Admin			109
00398 Foxwood Estates PRD Admin			130
00399 Rocky Ledge estates PRD Admin			109
00401 Anderson Cemetery			6,945
00402 Burney Cemetery			5,812

County of Shasta
Countywide Cost Allocation Plan
EXHIBIT C

Fiscal Year 12/13 Actual	Total Expenditures	Cost Adjustments	Total Allocated
00403 Cottonwood Cemetery			3,808
00404 Fall River Mills Cemetery			3,149
00405 Halcumb Cemetery			4,680
00406 Manton Cemetery			781
00407 Millville Cemetery			5,116
00408 Pine Grove Cemetery			11,990
00422 Centerville CSD			2,061
00423 Clear Creek CSD			1,672
00424 Fall River Mills CSD			1,554
00428 Shasta CSD			1,554
00429 Mountain Gate CSD			613
00441 Anderson FPD			12,290
00442 Buckeye FPD			881
00443 Burney FPD			18,489
00444 Castella FPD			5,603
00445 Shasta Lake FPD			16,601
00446 Cottonwood FPD			11,306
00447 Fall River Mills FPD			8,864
00449 Happy Valley FPD			16,003
00450 McArthur FPD			4,301
00452 Millville FPD			8,489
00461 Pine Grove MAD			7,207
00462 Shasta MAD			29,541
00463 Burney MAD			4,374
00481 Fall River Mills RCD			8,743
00482 W. Shasta RCD			104
00490 ACID			1,767
00491 Bella Vista Water			2,086
00492 Burney Water			175
00497 Mayers Memorial Hospital			1,893
00600 Cottonwood Crk Meadows PRD			104
00601 CSA #3 Castella Loan Admin			(0)
00602 Aegean Way PRD			104
00603 Village Green PRD			104
00604 Butterfield PRD			104
00605 Honeybee Acres PRD			104
00606 Silver Saddle PRD			111
00607 Wisteria Estates PRD			116
00608 Santa Barbara PRD			104

County of Shasta
Countywide Cost Allocation Plan
EXHIBIT C

<u>Fiscal Year 12/13 Actual</u>	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>
00609 Stillwater Ranch PRD			116
00610 Sterling Ranch PRD			100
00611 Mt. Lassen Woods PRD			104
00612 Waterleaf Estates PRD			485
00613 Jennifer Dr EFER PRD			116
00614 White Oak Manor PRD			104
00615 Terri Lee Terrace EFER PRD			104
00616 Westview Rd EFER PRD			104
00617 Sleeping Bull Estates PRD			120
00618 Garth Dr EFER PRD			104
00619 Clover Road PRD			93
00620 Nunes Ranch PRD			54
00621 No. 2 Squaw Carpet PRD			41
00622 No. 2 Crowley Crk Rnchts PRD			41
00623 No. 2 Los Palos Dr EFER PRD			27
00835 Detention Fac Inmate Funds Adm			9,168
00843 Prop 10 Children & Fam. 1st			24,695
00851 IHSS Public Authority			9,370
00862 Law Library			5,825
00892 RTPA			1,199
00928 SHASCOM			11,776
00952 Courts			93,020
03010 Schools			85,069
Direct Billed			648,112
Unallocated			1,343,337
Total	<u>5,869,733</u>	<u>4,704,170</u>	<u>10,573,901</u>

County of Shasta
Countywide Cost Allocation Plan
EXHIBIT D

Fiscal Year 12/13 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	7,741	17,934	4	485	20,385	5,167	51,717
11000 Auditor - Controller	13,685	143,320	51	1,747	9,230	14,848	182,881
11100 TTC	8,922	29,532	9	1,650	14,545	9,300	63,957
11300 Purchasing	599	1,643	0		694	1,254	4,191
12000 County Counsel	11,283	11,907	3	194	1,701	6,597	31,686
13000 Personnel	6,209	19,240	10	873	3,049	5,550	34,933
Subtotal	48,440	223,576	78	4,949	49,605	42,716	369,364
Total	48,440	223,576	78	4,949	49,605	42,716	369,364

County of Shasta
Countywide Cost Allocation Plan
EXHIBIT E

Fiscal Year 12/13 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 Public Safety	Square Footage Occupied by Department
1.10 Bogg's Building/Old Jury Assembly	Square Footage Occupied by Department
1.11 1815 Yuba Remodel	Square Footage Occupied by Department
1.12 Individual Buildings	2% of Adjusted Historical Cost of Building
1.13 Administrative Center Building	Square Footage Occupied by Department
1.14 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 12/13 Salaries & Benefits by Department
3.04 Identified Audit	Direct Identification to Department

County of Shasta
Countywide Cost Allocation Plan
EXHIBIT E

Fiscal Year 12/13 Actual

Department	Basis of Allocation
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County Administrator

4.03 Budgets & Administration Actual FY 12/13 Salaries & Benefits by Department

Auditor Controller

5.03 Claims & Accounting Transactions By Department
5.04 Payroll Computed Number of Payroll Checks by Department
5.05 Individual Services Actual Salaries & Benefits Expense by Project
5.06 Budget Assistance Actual FY 12/13 Salaries & Benefits by Department
5.07 Cost Plan Actual FY 12/13 Salaries & Benefits by Department
5.08 Property Management Capital Asset Transactions by Department
5.09 Reimbursed Audits Actual Salaries & Benefits Expense by Project

Treasurer - Tax Collector/PA

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

Purchasing

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

County of Shasta
Countywide Cost Allocation Plan
EXHIBIT E

Fiscal Year 12/13 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 12/13 Actual

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

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

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

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

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. In subsequent years, there will be a substantial decrease.

The county did not direct bill for these costs in FY 2012-13.

COUNTY OF SHASTA
BUILDING USE

Fiscal Year 12/13 Actual	Total	General & Admin	Courthouse	Courthouse Annex	Placer St. Building	Burney Office	Hospital Buildings	Juvenile Hall	Public Safety	Jury Assembly	1815 Yuba Remodel	Individual Buildings	Admin Center Bulding	DA/VSO Building
	100.00%		0.78%	1.52%	2.29%	0.11%	1.85%	1.41%		0.38%	0.10%	5.25%	82.86%	3.44%
Other Expenditures & Costs														
Building Use	3,343,279		26,242	50,816	76,678	3,664	61,902	47,096		12,831	3,238	175,504	2,770,243	115,066
Expenditures Per Financial Statements	<u>3,343,279</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>12,831</u>	<u>3,238</u>	<u>175,504</u>	<u>2,770,243</u>	<u>115,066</u>
Cost Adjustments														
Building Use to CSD	(1,000,657)												(1,000,657)	
Total Allocated	<u><u>2,342,622</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>12,831</u></u>	<u><u>3,238</u></u>	<u><u>175,504</u></u>	<u><u>1,769,586</u></u>	<u><u>115,066</u></u>

**COUNTY OF SHASTA
BUILDING USE**

Fiscal Year 12/13 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
23700 Sheriff Civil Unit	1,571	0.0599	1,571			1,571
29000 Recorder	257	0.0098	257			257
00862 Law Library	1,883	0.0718	1,883			1,883
00952 Courts	22,532	0.8586	22,532			22,532
Total	26,242	1.0000	26,242			26,242
Direct Bill						
			26,242			26,242
Less CSD's						
Total Operating	26,242	1.0000	26,242			26,242

Basis of Allocation : Square Footage Occupied by Department

**COUNTY OF SHASTA
BUILDING USE**

Fiscal Year 12/13 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 12/13 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 12/13 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 12/13 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 12/13 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 12/13 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
23500 Sheriff	-	-	-			-
26300 Probation	-	-	-			-
Total	-	-	-			-
Direct Bill	-	-	-			-
Less CSD's	-	-	-	-	-	-
Total Operating	-	-	-	-	-	-

Basis of Allocation : Square Footage Occupied by Department
Building currently not owned by County

**COUNTY OF SHASTA
BUILDING USE**

Fiscal Year 12/13 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 12/13 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 12/13 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
61000 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						
				175,504		175,504
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 12/13 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
10200 CAO	156,802	0.0566	156,802			156,802
11000 Auditor - Controller	256,136	0.0925	256,136			256,136
11100 TTC	218,791	0.0790	218,791			218,791
11300 Purchasing	69,960	0.0253	69,960			69,960
12000 County Counsel	147,341	0.0532	147,341			147,341
13000 Personnel	151,627	0.0547	151,627			151,627
10100 Board of Supervisors	45,995	0.0166	45,995			45,995
10300 Clerk of the Board	80,047	0.0289	80,047			80,047
11200 Assessor	414,218	0.1495	414,218			414,218
29000 Recorder	151,680	0.0548	151,680			151,680
53000 Opportunity Center	67,372	0.0243	67,372			67,372
54300 Housing	141,540	0.0511	141,540			141,540
59000 Community Action Agency	88,096	0.0318	88,096			88,096
95000 Risk Management	155,312	0.0561	155,312			155,312
92500 Information Systems	625,325	0.2257	625,325			625,325
Total	2,770,243	1.0000	2,770,243			2,770,243
Direct Bill						
			2,770,243			2,770,243
Less CSD's	(1,000,657)	(0.3612)	(1,000,657)			(1,000,657)
Total Operating	1,769,586	0.6388	1,769,586			1,769,586

Basis of Allocation : Square Footage Occupied by Department

**COUNTY OF SHASTA
 BUILDING USE**

Fiscal Year 12/13 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 12/13 Actual	Total	Courthouse	Courthouse Annex	Placer St. Building	Burney Office	Hospital Buildings	Juvenile Hall	Public Safety	Jury Assembly	1815 Yuba Remodel	Individual Buildings	Admin Center Building	DA/VSO Building
10200 CAO	156,802											156,802	
11000 Auditor - Controller	256,136											256,136	
11100 TTC	218,791											218,791	
11300 Purchasing	69,960											69,960	
12000 County Counsel	147,341											147,341	
13000 Personnel	151,627											151,627	
10100 Board of Supervisors	45,995											45,995	
10300 Clerk of the Board	80,047											80,047	
11200 Assessor	414,218											414,218	
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	34,116						34,116						
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	151,936	257										151,680	
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	67,372											67,372	
54300 Housing	141,540											141,540	
57000 Veterans' Services	9,207												9,207
59000 Community Action Agency	88,096											88,096	
61000 Library	8,820										8,820		
62000 Agriculture Extension Service	1,079										1,079		
71000 Veterans' Hall	10,083										10,083		
95000 Risk Management	155,312											155,312	
92500 Information Systems	625,325											625,325	
00373 AQMD	11,979				11,885	94							
00862 Law Library	1,883	1,883											
00952 Courts	73,347	22,532	50,816										
Total	3,343,279	26,242	50,816	76,678	3,664	61,902	47,096		12,831	3,238	175,504	2,770,243	115,066
Direct Bill													
	3,343,279	26,242	50,816	76,678	3,664	61,902	47,096		12,831	3,238	175,504	2,770,243	115,066
Less CSD's	(1,000,657)											(1,000,657)	
Total Operating	2,342,622	26,242	50,816	76,678	3,664	61,902	47,096		12,831	3,238	175,504	1,769,586	115,066

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Fiscal Year 12/13 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.

The county did not bill for these costs in FY 2012-13.

*Schedule of Costs
to be Reallocated
by Function*

**COUNTY OF SHASTA
EQUIPMENT USE**

12/26/2013

Fiscal Year 12/13 Actual	Total	General & Admin	Equipment Use
	100%		100.00%
Other Expenditures & Costs			
Equipment Use	285,008		285,008
Expenditures Per Financial Statements	285,008		285,008
Cost Adjustments			
Equipment Use to CSD	(73,170)		(73,170)
Total Allocated	211,837		211,837

**COUNTY OF SHASTA
EQUIPMENT USE**

Fiscal Year 12/13 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
10200 CAO	10,913	0.0383	10,913			10,913
11000 Auditor - Controller	24,399	0.0856	24,399			24,399
11100 TTC	12,994	0.0456	12,994			12,994
11300 Purchasing	1,427	0.0050	1,427			1,427
12000 County Counsel	11,537	0.0405	11,537			11,537
13000 Personnel	11,901	0.0418	11,901			11,901
10100 Board of Supervisors	10,782	0.0378	10,782			10,782
11200 Assessor	27,533	0.0966	27,533			27,533
22700 District Attorney	689	0.0024	689			689
23500 Sheriff	52,703	0.1849	52,703			52,703
26000 Jail	15,234	0.0535	15,234			15,234
26200 Juvenile Hall	5,217	0.0183	5,217			5,217
26300 Probation	1,675	0.0059	1,675			1,675
28200 Building	2,483	0.0087	2,483			2,483
28600 Planning	274	0.0010	274			274
28700 Coroner	1,805	0.0063	1,805			1,805
29000 Recorder	14,001	0.0491	14,001			14,001
29700 Animal Control	10,811	0.0379	10,811			10,811
53000 Opportunity Center	2,541	0.0089	2,541			2,541
54300 Housing	17,485	0.0613	17,485			17,485
62000 Agriculture Extension Service	764	0.0027	764			764
95000 Risk Management	13,523	0.0474	13,523			13,523
92500 Information Systems	34,318	0.1204	34,318			34,318
Total	285,008	1.0000	285,008			285,008
Direct Bill						
			285,008			285,008
Less CSD's	(73,170)	(0.2567)	(73,170)			(73,170)
Total Operating	211,837	0.7433	211,837			211,837

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

COUNTY OF SHASTA
EQUIPMENT USE

<u>Fiscal Year 12/13 Actual</u>	Total	General & Admin	Equip Use
10200 CAO	10,913		10,913
11000 Auditor - Controller	24,399		24,399
11100 TTC	12,994		12,994
11300 Purchasing	1,427		1,427
12000 County Counsel	11,537		11,537
13000 Personnel	11,901		11,901
10100 Board of Supervisors	10,782		10,782
11200 Assessor	27,533		27,533
22700 District Attorney	689		689
23500 Sheriff	52,703		52,703
26000 Jail	15,234		15,234
26200 Juvenile Hall	5,217		5,217
26300 Probation	1,675		1,675
28200 Building	2,483		2,483
28600 Planning	274		274
28700 Coroner	1,805		1,805
29000 Recorder	14,001		14,001
29700 Animal Control	10,811		10,811
53000 Opportunity Center	2,541		2,541
54300 Housing	17,485		17,485
62000 Agriculture Extension Service	764		764
95000 Risk Management	13,523		13,523
92500 Information Systems	34,318		34,318
Total	285,008		285,008
Direct Bill	285,008		285,008
Less CSD's	(73,170)		(73,170)
Total Operating	211,837		211,837

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Fiscal Year 12/13 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 2012-13 salaries and benefits. Identified charges for the Single Audit have been allocated directly, based on a breakdown prepared by the external auditors.

*Schedule of Costs
to be Reallocated
by Function*

**COUNTY OF SHASTA
COUNTY AUDIT**

12/26/2013

Fiscal Year 12/13 Actual	Total	General & Admin	General Audit	Identified Audit
Other Expenditures & Costs				
General Audit	55,788		55,788	
Identified Audit	17,362			17,362
Expenditures Per Financial Statements	<u>73,150</u>		<u>55,788</u>	<u>17,362</u>
Cost Adjustments				
County Audit to CSD	(2,349)		(2,349)	
Total Allocated	<u><u>70,801</u></u>		<u><u>53,439</u></u>	<u><u>17,362</u></u>

**COUNTY OF SHASTA
COUNTY AUDIT**

Fiscal Year 12/13 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
10200 CAO	898,103	0.0067	375			375
11000 Auditor - Controller	1,587,696	0.0119	664			664
11100 TTC	1,035,046	0.0078	433			433
11300 Purchasing	69,499	0.0005	29			29
12000 County Counsel	1,309,066	0.0098	547			547
13000 Personnel	720,389	0.0054	301			301
10100 Board of Supervisors	377,015	0.0028	158			158
10300 Clerk of the Board	189,250	0.0014	79			79
11200 Assessor	2,958,099	0.0222	1,237			1,237
14000 Elections	655,375	0.0049	274			274
15900 Inter Mountain Fair	139,356	0.0010	58			58
17500 CSA Administration	578,010	0.0043	242			242
20110 Trial Courts	10,452	0.0001	4			4
20700 Public Defender	2,775,245	0.0208	1,160			1,160
22100 County Clerk	206,326	0.0015	86			86
22700 District Attorney	5,549,207	0.0416	2,320			2,320
22800 DCSS	5,260,495	0.0394	2,199			2,199
23500 Sheriff	11,915,477	0.0893	4,981			4,981
23600 Boating Safety	478,180	0.0036	200			200
23700 Sheriff Civil Unit	372,720	0.0028	156			156
24600 Detention Annex	131,823	0.0010	55			55
25600 Victim Witness	675,029	0.0051	282			282
26000 Jail	7,453,854	0.0559	3,116			3,116
26100 Burney Substation	1,373,574	0.0103	574			574
26200 Juvenile Hall	2,417,707	0.0181	1,011			1,011
26300 Probation	5,597,861	0.0419	2,340			2,340
28000 Agriculture Commissioner	966,226	0.0072	404			404
28200 Building	684,306	0.0051	286			286
28600 Planning	808,634	0.0061	338			338
28700 Coroner	913,592	0.0068	382			382
29000 Recorder	514,686	0.0039	215			215

**COUNTY OF SHASTA
COUNTY AUDIT**

Fiscal Year 12/13 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
29700 Animal Control	305,587	0.0023	128			128
29900 Public Administration	85,647	0.0006	36			36
30100 Roads	8,074,201	0.0605	3,375			3,375
40200 Environmental Health	1,255,799	0.0094	525			525
40400 Mental Health Services Act	2,296,705	0.0172	960			960
41000 Mental Health	6,992,126	0.0524	2,923			2,923
41100 Public Health	9,170,070	0.0687	3,833			3,833
41700 Child Services	1,312,546	0.0098	549			549
42200 Alcohol & Drug	1,056,708	0.0079	442			442
42500 Perinatal	438,261	0.0033	183			183
50100 Social Services Administration	25,850,314	0.1937	10,806			10,806
50200 Health and Human Services Agency	6,540,019	0.0490	2,734			2,734
53000 Opportunity Center	2,351,132	0.0176	983			983
54300 Housing	510,815	0.0038	214			214
57000 Veterans' Services	308,415	0.0023	129			129
59000 Community Action Agency	229,322	0.0017	96			96
59100 HSG Cal Home						
62000 Agriculture Extension Service	109,272	0.0008	46			46
62100 Farm Advisor	34,248	0.0003	14			14
94000 Fleet Management	437,427	0.0033	183			183
95000 Risk Management	751,267	0.0056	314			314
92500 Information Systems	3,331,397	0.0250	1,393			1,393
95500 Facilities Management	2,238,069	0.0168	936			936
00373 AQMD	637,452	0.0048	266			266
00391 Fire Protection Admin.	335,541	0.0025	140			140
00851 IHSS Public Authority	186,248	0.0014	78			78
Total	133,460,883	1.0000	55,788			55,788
Direct Bill						
			55,788			55,788
Less CSD's	(5,619,798)	(0.0421)	(2,349)			(2,349)
Total Operating	127,841,084	0.9579	53,439			53,439

Basis of Allocation: Actual FY 12/13 Salaries & Benefits by Department

**COUNTY OF SHASTA
COUNTY AUDIT**

Fiscal Year 12/13 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
23500 Sheriff	2,706	0.1559	2,706			2,706
50100 Social Services Administration	12,627	0.7273	12,627			12,627
00377 Jones Valley Water	2,029	0.1169	2,029			2,029
Total	17,362	1.0000	17,362			17,362
Direct Bill						
			17,362			17,362
Less CSD's						
Total Operating	17,362	1.0000	17,362			17,362

Basis of Allocation: Direct Identification to Department

Fiscal Year 12/13 Actual	Total	General Audit	Identified Audit
10200 CAO	375	375	
11000 Auditor - Controller	664	664	
11100 TTC	433	433	
11300 Purchasing	29	29	
12000 County Counsel	547	547	
13000 Personnel	301	301	
10100 Board of Supervisors	158	158	
10300 Clerk of the Board	79	79	
11200 Assessor	1,237	1,237	
14000 Elections	274	274	
15900 Inter Mountain Fair	58	58	
17500 CSA Administration	242	242	
20110 Trial Courts	4	4	
20700 Public Defender	1,160	1,160	
22100 County Clerk	86	86	
22700 District Attorney	2,320	2,320	
22800 DCSS	2,199	2,199	
23500 Sheriff	7,687	4,981	2,706
23600 Boating Safety	200	200	
23700 Sheriff Civil Unit	156	156	
24600 Detention Annex	55	55	
25600 Victim Witness	282	282	
26000 Jail	3,116	3,116	
26100 Burney Substation	574	574	
26200 Juvenile Hall	1,011	1,011	
26300 Probation	2,340	2,340	
28000 Agriculture Commissioner	404	404	
28200 Building	286	286	
28600 Planning	338	338	
28700 Coroner	382	382	
29000 Recorder	215	215	
29700 Animal Control	128	128	
29900 Public Administration	36	36	

Fiscal Year 12/13 Actual	Total	General Audit	Identified Audit
30100 Roads	3,375	3,375	
40200 Environmental Health	525	525	
40400 Mental Health Services Act	960	960	
41000 Mental Health	2,923	2,923	
41100 Public Health	3,833	3,833	
41700 Child Services	549	549	
42200 Alcohol & Drug	442	442	
42500 Perinatal	183	183	
50100 Social Services Administration	23,433	10,806	12,627
50200 Health and Human Services Agency	2,734	2,734	
53000 Opportunity Center	983	983	
54300 Housing	214	214	
57000 Veterans' Services	129	129	
59000 Community Action Agency	96	96	
59100 HSG Cal Home			
62000 Agriculture Extension Service	46	46	
62100 Farm Advisor	14	14	
94000 Fleet Management	183	183	
95000 Risk Management	314	314	
92500 Information Systems	1,393	1,393	
95500 Facilities Management	936	936	
00373 AQMD	266	266	
00377 Jones Valley Water	2,029		2,029
00391 Fire Protection Admin.	140	140	
00851 IHSS Public Authority	78	78	
Total	73,150	55,788	17,362
Direct Bill			
	73,150	55,788	17,362
Less CSD's	(2,349)	(2,349)	
Total Operating	70,801	53,439	17,362

Fiscal Year 12/13 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 2012-13 salaries & benefits.

The County Administrator did not bill for these services during FY 2012-13.

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

12/26/2013

Fiscal Year 12/13 Actual	Total	General & Admin	Budgets & Admin	General Gov't
	100.00%	23.89%	73.60%	2.51%
Wages & Benefits				
Salaries & Wages	636,973	152,173	468,812	15,988
Benefits	261,131	62,384	192,192	6,554
Services & Supplies				
Communications	5,287	1,263	3,891	133
Food	8	2	6	0
Household Exp.	10,883	2,600	8,010	273
Insurance	2,117	506	1,558	53
Maint. Of Equip.	1,046	250	770	26
Maint. Of Struct.	11,558	2,761	8,507	290
Memberships	1,738			1,738
Office Exp.	8,155	1,948	6,002	205
Office Exp. - Printing	1,586	379	1,167	40
Professional & Special Svs	31,208	31,208		
Info. Systems Service	17,527	4,187	12,900	440
Personnel Preemployment Services	1,029	246	757	26
Public & Legal Notices	226	54	166	6
Rents & Leases Equip	1,674	400	1,232	42
Rents & Leases Struct	1,200	287	883	30
Small Tools & Equip	2,495	596	1,836	63
Software	102	24	75	3
Trans. & Travel	10,737	2,631	8,106	
Utilities	21,576	5,155	15,880	542
Cost Applied/Transfers				
Cost Applied A-87	(1,204,545)	(1,204,545)		
Expenditures Per Financial Statements	<u>(176,289)</u>	<u>(935,491)</u>	<u>732,752</u>	<u>26,451</u>
Cost Adjustments				
Deductions - Cost Applied	1,204,545	1,204,545		
Miscellaneous Revenue	(5,289)	(5,289)		
Building Use to CSD	156,802	156,802		

Schedule of Costs
to be Reallocated
by Function

COUNTY OF SHASTA
COUNTY ADMINISTRATOR

12/26/2013

Fiscal Year 12/13 Actual	Total	General & Admin	Budgets & Admin	General Gov't
	100.00%	23.89%	73.60%	2.51%
Equipment Use to CSD	10,913	10,913		
County Audit to CSD	375	375		
Functional Cost	<u>1,191,057</u>	<u>431,855</u>	<u>732,752</u>	<u>26,451</u>
Additions - 1st Allocation				
Other				
Reallocate Admin		(431,855)	417,613	14,242
Allocable Costs	1,191,057		1,150,365	40,693
Unallocated	(40,693)			(40,693)
1st Allocation	<u>1,150,365</u>		<u>1,150,365</u>	
Additions - 2nd Allocation				
Other	51,717	51,717		
Reallocate Admin		(51,717)	50,012	1,706
Allocable Costs	51,717		50,012	1,706
Unallocated	(1,706)			(1,706)
2nd Allocation	<u>50,012</u>		<u>50,012</u>	
Total Allocated	<u><u>1,200,376</u></u>		<u><u>1,200,376</u></u>	

**COUNTY OF SHASTA
COUNTY ADMINISTRATOR**

Fiscal Year 12/13 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
10200 CAO	898,103	0.0067	7,741			7,741
11000 Auditor - Controller	1,587,696	0.0119	13,685			13,685
11100 TTC	1,035,046	0.0078	8,922			8,922
11300 Purchasing	69,499	0.0005	599			599
12000 County Counsel	1,309,066	0.0098	11,283			11,283
13000 Personnel	720,389	0.0054	6,209			6,209
10100 Board of Supervisors	377,015	0.0028	3,250		147	3,397
10300 Clerk of the Board	189,250	0.0014	1,631		74	1,705
11200 Assessor	2,958,099	0.0222	25,497		1,157	26,655
14000 Elections	655,375	0.0049	5,649		256	5,905
15900 Inter Mountain Fair	139,356	0.0010	1,201		55	1,256
17500 CSA Administration	578,010	0.0043	4,982		226	5,208
20110 Trial Courts	10,452	0.0001	90		4	94
20700 Public Defender	2,775,245	0.0208	23,921		1,086	25,007
22100 County Clerk	206,326	0.0015	1,778		81	1,859
22700 District Attorney	5,549,207	0.0416	47,831		2,171	50,002
22800 DCSS	5,260,495	0.0394	45,343		2,058	47,401
23500 Sheriff	11,915,477	0.0893	102,705		4,661	107,367
23600 Boating Safety	478,180	0.0036	4,122		187	4,309
23700 Sheriff Civil Unit	372,720	0.0028	3,213		146	3,358
24600 Detention Annex	131,823	0.0010	1,136		52	1,188
25600 Victim Witness	675,029	0.0051	5,818		264	6,082
26000 Jail	7,453,854	0.0559	64,248		2,916	67,164
26100 Burney Substation	1,373,574	0.0103	11,840		537	12,377
26200 Juvenile Hall	2,417,707	0.0181	20,839		946	21,785
26300 Probation	5,597,861	0.0419	48,251		2,190	50,441
28000 Agriculture Commissioner	966,226	0.0072	8,328		378	8,706
28200 Building	684,306	0.0051	5,898		268	6,166
28600 Planning	808,634	0.0061	6,970		316	7,286
28700 Coroner	913,592	0.0068	7,875		357	8,232
29000 Recorder	514,686	0.0039	4,436		201	4,638

**COUNTY OF SHASTA
COUNTY ADMINISTRATOR**

Fiscal Year 12/13 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
29700 Animal Control	305,587	0.0023	2,634		120	2,754
29900 Public Administration	85,647	0.0006	738		34	772
30100 Roads	8,074,201	0.0605	69,595		3,159	72,754
40200 Environmental Health	1,255,799	0.0094	10,824		491	11,316
40400 Mental Health Services Act	2,296,705	0.0172	19,796		898	20,695
41000 Mental Health	6,992,126	0.0524	60,269		2,735	63,004
41100 Public Health	9,170,070	0.0687	79,041		3,587	82,629
41700 Child Services	1,312,546	0.0098	11,313		513	11,827
42200 Alcohol & Drug	1,056,708	0.0079	9,108		413	9,522
42500 Perinatal	438,261	0.0033	3,778		171	3,949
50100 Social Services Administration	25,850,314	0.1937	222,816		10,113	232,929
50200 Health and Human Services Agency	6,540,019	0.0490	56,372		2,558	58,930
53000 Opportunity Center	2,351,132	0.0176	20,266		920	21,185
54300 Housing	510,815	0.0038	4,403		200	4,603
57000 Veterans' Services	308,415	0.0023	2,658		121	2,779
59000 Community Action Agency	229,322	0.0017	1,977		90	2,066
59100 HSG Cal Home						
62000 Agriculture Extension Service	109,272	0.0008	942		43	985
62100 Farm Advisor	34,248	0.0003	295		13	309
94000 Fleet Management	437,427	0.0033	3,770		171	3,942
95000 Risk Management	751,267	0.0056	6,476		294	6,769
92500 Information Systems	3,331,397	0.0250	28,715		1,303	30,018
95500 Facilities Management	2,238,069	0.0168	19,291		876	20,167
00373 AQMD	637,452	0.0048	5,495		249	5,744
00391 Fire Protection Admin.	335,541	0.0025	2,892		131	3,023
00851 IHSS Public Authority	186,248	0.0014	1,605		73	1,678
Total	133,460,883	1.0000	1,150,365		50,012	1,200,376
Direct Bill						
			1,150,365		50,012	1,200,376
Less CSD's	(5,619,798)	(0.0421)	(48,440)			(48,440)
Total Operating	127,841,084	0.9579	1,101,925		50,012	1,151,937

Basis of Allocation : Actual FY 12/13 Salaries & Benefits by Department

**COUNTY OF SHASTA
COUNTY ADMINISTRATOR**

Fiscal Year 12/13 Actual	Total	Budgets & Admin
10200 CAO	7,741	7,741
11000 Auditor - Controller	13,685	13,685
11100 TTC	8,922	8,922
11300 Purchasing	599	599
12000 County Counsel	11,283	11,283
13000 Personnel	6,209	6,209
10100 Board of Supervisors	3,397	3,397
10300 Clerk of the Board	1,705	1,705
11200 Assessor	26,655	26,655
14000 Elections	5,905	5,905
15900 Inter Mountain Fair	1,256	1,256
17500 CSA Administration	5,208	5,208
20110 Trial Courts	94	94
20700 Public Defender	25,007	25,007
22100 County Clerk	1,859	1,859
22700 District Attorney	50,002	50,002
22800 DCSS	47,401	47,401
23500 Sheriff	107,367	107,367
23600 Boating Safety	4,309	4,309
23700 Sheriff Civil Unit	3,358	3,358
24600 Detention Annex	1,188	1,188
25600 Victim Witness	6,082	6,082
26000 Jail	67,164	67,164
26100 Burney Substation	12,377	12,377
26200 Juvenile Hall	21,785	21,785
26300 Probation	50,441	50,441
28000 Agriculture Commissioner	8,706	8,706
28200 Building	6,166	6,166
28600 Planning	7,286	7,286
28700 Coroner	8,232	8,232

Fiscal Year 12/13 Actual	Total	Budgets & Admin
29000 Recorder	4,638	4,638
29700 Animal Control	2,754	2,754
29900 Public Administration	772	772
30100 Roads	72,754	72,754
40200 Environmental Health	11,316	11,316
40400 Mental Health Services Act	20,695	20,695
41000 Mental Health	63,004	63,004
41100 Public Health	82,629	82,629
41700 Child Services	11,827	11,827
42200 Alcohol & Drug	9,522	9,522
42500 Perinatal	3,949	3,949
50100 Social Services Administration	232,929	232,929
50200 Health and Human Services Agency	58,930	58,930
53000 Opportunity Center	21,185	21,185
54300 Housing	4,603	4,603
57000 Veterans' Services	2,779	2,779
59000 Community Action Agency	2,066	2,066
59100 HSG Cal Home		
62000 Agriculture Extension Service	985	985
62100 Farm Advisor	309	309
94000 Fleet Management	3,942	3,942
95000 Risk Management	6,769	6,769
92500 Information Systems	30,018	30,018
95500 Facilities Management	20,167	20,167
00373 AQMD	5,744	5,744
00391 Fire Protection Admin.	3,023	3,023
00851 IHSS Public Authority	1,678	1,678
Total	1,200,376	1,200,376
Direct Bill		
	1,200,376	1,200,376
Less CSD's	(48,440)	(48,440)
Total Operating	1,151,937	1,151,937

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Fiscal Year 12/13 Actual

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

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

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

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

Budget production and assistance is allowable for Plan purposes and is allocated to the user departments based on actual FY 2012-13 salaries & benefits.

The cost of preparing the Cost Allocation Plan is allowable for Plan purposes and is allocated to all Central Service Departments based on actual FY 2012-13 salaries & benefits.

Property management is a capital asset inventory control function, which is allowable for Plan purposes and is allocated based on the number of capital asset transactions by department during FY 2012-13.

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

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

For FY 2009-10, the SB-90 function was allocated to general government and not charged in the Plan due to reimbursement through state mandate reimbursement process. However, for FY 2010-11 that reimbursement was suspended by the State. Therefore, it is allocated to cost center 5.05 Individual Services for FY 2012-13.

The Auditor-Controller did not bill for these services during FY 2012-13.

COUNTY OF SHASTA
AUDITOR-CONTROLLER

Fiscal Year 12/13 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%	24.61%	47.45%	14.38%	0.78%	4.45%	0.68%	0.52%	0.13%	7.00%	
Wages & Benefits											
Salaries & Wages	1,078,395	277,942	499,418	152,192	8,577	48,953	7,500	5,493	1,436	76,884	-
Benefits	509,301	112,765	253,905	76,163	3,873	21,629	3,370	2,731	646	34,220	-
Services & Supplies											
Communications	12,206	12,206									
Food	103		103								
Household Exp.	17,893	17,893									
Insurance	7,172	2,890	471	3,671	8	46	7	5	1	73	
Maint. Of Equip.	143,007	33,937	86,552	5,402						17,116	
Maint. Of Struct.	20,835	20,835									
Memberships	4,165	3,970	195								
Office Exp.	16,238	9,386	5,197	1,505	151						
Postage	19,242	677	18,565								
Office Exp. - Printing	140					140					
Professional & Special Svs	11,468	4,469	225	324						6,450	
Info. Systems Service	391,782		345,935	45,847							
Personnel Preemployment Services	5,054	5,054									
Public & Legal Notices	35	35									
Rents & Leases Equip	4,143	2,645		1,497							
Rents & Leases Struct	4,320		2,160	2,160							
Small Tools & Equip	48,636	41,151	2,877	3,372						1,236	
Software	5,062	2,662	1,200	1,200							
Special Dept. Expense	3,521	2,263	869	195						195	
Trans. & Travel	9,776	2,926	3,464	623						1,793	970
Utilities	35,261	35,261									
Cost Applied/Transfers											
Cost Applied A-87	(1,865,856)	(1,865,856)									
Expenditures Per Financial Statements	481,899	(1,276,889)	1,221,134	294,151	12,609	70,769	10,877	8,229	2,082	137,966	970

COUNTY OF SHASTA
AUDITOR-CONTROLLER

Fiscal Year 12/13 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%	24.61%	47.45%	14.38%	0.78%	4.45%	0.68%	0.52%	0.13%	7.00%	
Cost Adjustments											
Deductions - Cost Applied	1,865,856	1,865,856									
Property Tax Fees	(125,096)									(125,096)	
Auditors' Fees - Payroll	(969)			(969)							
Charges for Services - A87	(59,406)	(59,406)									
Deduction - PY Cost Reimb Rev	184,502	59,406								125,096	
Miscellaneous Revenue	(3,368)	(53)	(6)	(3,309)							
Building Use to CSD	256,136	256,136									
Equipment Use to CSD	24,399	24,399									
County Audit to CSD	664	664									
Functional Cost	2,624,616	870,112	1,221,128	289,873	12,609	70,769	10,877	8,229	2,082	137,966	970
Additions - 1st Allocation											
Other		-									
Reallocate Admin		(870,112)	547,604	165,995	9,050	51,308	7,902	5,978	1,513	80,763	-
Allocable Costs	2,624,616		1,768,732	455,868	21,659	122,077	18,779	14,207	3,595	218,729	970
Unallocated	(219,699)									(218,729)	(970)
1st Allocation	2,404,917	-	1,768,732	455,868	21,659	122,077	18,779	14,207	3,595	-	-
Additions - 2nd Allocation											
Other	182,881	182,881									
Reallocate Admin	0	(182,881)	116,150	35,209	1,920	10,883		1,268	321	17,130	-
Allocable Costs	182,881		116,150	35,209	1,920	10,883	-	1,268	321	17,130	-
Unallocated	(17,130)									(17,130)	-
2nd Allocation	165,750	-	116,150	35,209	1,920	10,883	-	1,268	321	-	-
Total Allocated	2,570,667	-	1,884,882	491,077	23,578	132,959	18,779	15,475	3,916	-	-

**COUNTY OF SHASTA
AUDITOR-CONTROLLER**

Fiscal Year 12/13 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
10200 CAO	714	0.0068	12,075			12,075
11000 Auditor - Controller	7,794	0.0746	131,907			131,907
11100 TTC	1,277	0.0122	21,605			21,605
11300 Purchasing	61	0.0006	1,035			1,035
12000 County Counsel	241	0.0023	4,079			4,079
13000 Personnel	811	0.0078	13,729			13,729
10100 Board of Supervisors	193	0.0019	3,273		240	3,513
10300 Clerk of the Board	199	0.0019	3,368		247	3,615
11200 Assessor	387	0.0037	6,543		480	7,023
14000 Elections	1,248	0.0119	21,123		1,549	22,672
15900 Inter Mountain Fair	379	0.0036	6,410		470	6,880
16600 Land, Buildings & Improvements	80	0.0008	1,345		99	1,444
16902 Capital Proj Juvenile Hall	70	0.0007	1,180		87	1,267
17200 Surveyor	5	0.0000	76		6	82
17500 CSA Administration	144	0.0014	2,443		179	2,623
20110 Trial Courts	583	0.0056	9,869		724	10,592
20300 Conflict Public Defender	1,427	0.0137	24,146		1,770	25,916
20700 Public Defender	796	0.0076	13,465		987	14,452
20800 Grand Jury	544	0.0052	9,209		675	9,884
22100 County Clerk	365	0.0035	6,173		453	6,625
22700 District Attorney	2,496	0.0239	42,248		3,097	45,345
22800 DCSS	1,242	0.0119	21,017		1,541	22,558
23500 Sheriff	5,401	0.0517	91,411		6,702	98,113
23600 Boating Safety	462	0.0044	7,810		573	8,383
23700 Sheriff Civil Unit	166	0.0016	2,814		206	3,020
24600 Detention Annex	67	0.0006	1,138		83	1,222
25600 Victim Witness	231	0.0022	3,901		286	4,187
26000 Jail	3,034	0.0290	51,342		3,764	55,106
26100 Burney Substation	236	0.0023	3,994		293	4,287
26200 Juvenile Hall	573	0.0055	9,701		711	10,413
26300 Probation	2,602	0.0249	44,027		3,228	47,255
28000 Agriculture Commissioner	337	0.0032	5,697		418	6,115
28200 Building	460	0.0044	7,776		570	8,347
28500 Knighton Rd Beetle Mitigation	10	0.0001	169		12	182
28600 Planning	405	0.0039	6,858		503	7,361
28700 Coroner	617	0.0059	10,444		766	11,210
28800 Dispatch	11	0.0001	178		13	191

**COUNTY OF SHASTA
AUDITOR-CONTROLLER**

Fiscal Year 12/13 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
29000 Recorder	621	0.0059	10,510		770	11,280
29200 Public Guardian	134	0.0013	2,272		167	2,439
29400 Wildlife	39	0.0004	652		48	699
29700 Animal Control	828	0.0079	14,004		1,027	15,031
29900 Public Administration	227	0.0022	3,846		282	4,128
30100 Roads	6,633	0.0635	112,259		8,230	120,489
40200 Environmental Health	837	0.0080	14,159		1,038	15,197
40400 Mental Health Services Act	1,628	0.0156	27,558		2,020	29,579
41000 Mental Health	2,871	0.0275	48,588		3,562	52,150
41100 Public Health	6,514	0.0623	110,241		8,082	118,323
41200 Health Care	51	0.0005	855		63	917
41700 Child Services	834	0.0080	14,121		1,035	15,156
42200 Alcohol & Drug	468	0.0045	7,922		581	8,503
42500 Perinatal	356	0.0034	6,019		441	6,460
50100 Social Services Administration	6,555	0.0627	110,935		8,133	119,068
50200 Health and Human Services Agency	1,060	0.0101	17,935		1,315	19,250
53000 Opportunity Center	1,869	0.0179	31,622		2,318	33,940
54000 County Indigents	60	0.0006	1,007		74	1,081
54300 Housing	1,746	0.0167	29,547		2,166	31,713
57000 Veterans' Services	168	0.0016	2,841		208	3,049
59000 Community Action Agency	293	0.0028	4,957		363	5,320
59200 HSG Home IPP Admin	3	0.0000	57		4	61
59600 Housing Rehabilitation	14	0.0001	235		17	252
61000 Library	39	0.0004	664		49	713
62000 Agriculture Extension Service	210	0.0020	3,556		261	3,817
62100 Farm Advisor	83	0.0008	1,407		103	1,510
70100 Recreation & Parks	17	0.0002	283		21	304
71000 Veterans' Hall	86	0.0008	1,458		107	1,564
00200 Fall River Mills Airport	173	0.0017	2,932		215	3,147
94000 Fleet Management	2,395	0.0229	40,536		2,972	43,508
95000 Risk Management	999	0.0096	16,913		1,240	18,153
92500 Information Systems	1,082	0.0104	18,307		1,342	19,649
95500 Facilities Management	4,111	0.0393	69,573		5,101	74,674
00207 Solid Waste	203	0.0019	3,431		252	3,683
00210 Shasta County Transit	46	0.0004	778		57	836
00300 Amber Lane PRD	7	0.0001	123		9	132
00301 Burney Meadows Storm Drain	5	0.0000	80		6	86
00302 Amber Ridge PRD	10	0.0001	169		12	182

**COUNTY OF SHASTA
AUDITOR-CONTROLLER**

Fiscal Year 12/13 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
00303 Marianas PRD	11	0.0001	180		13	193
00304 Coloma PRD	10	0.0001	161		12	173
00305 Vedder Road PRD	6	0.0001	100		7	107
00306 River Hill Estates PRD	7	0.0001	112		8	120
00307 Craig Lane PRD	6	0.0001	108		8	116
00308 E. Stillwater Way PRD	7	0.0001	118		9	127
00309 Fullerton Way PRD	7	0.0001	112		8	120
00310 Deer Flat Road	6	0.0001	100		7	107
00311 Skyway PRD	6	0.0001	93		7	100
00312 Mule Mt. PRD	6	0.0001	93		7	100
00313 Fore Way PRD	6	0.0001	93		7	100
00314 Blacks PRD	7	0.0001	118		9	127
00315 Logan PRD	7	0.0001	116		9	125
00316 Valparaiso PRD	6	0.0001	102		7	109
00317 Lakehead Lighting	38	0.0004	635		47	681
00318 Lark Court PRD	6	0.0001	97		7	104
00319 Manor Crest PRD	10	0.0001	161		12	173
00320 Santa Barbara Estates PRD	6	0.0001	97		7	104
00321 Victoria Highlands Estates PRD	6	0.0001	93		7	100
00322 Country Fields Estates PRD	7	0.0001	112		8	120
00324 China Gulch PRD	7	0.0001	112		8	120
00325 Manton Heights PRD	7	0.0001	112		8	120
00326 Manzanillo Orchard PRD	6	0.0001	97		7	104
00327 Lavern Lane PRD	8	0.0001	131		10	141
00328 Canto Del Lupine PRD Admin	6	0.0001	97		7	104
00329 Crowley Crk Ranchettes PRD Adm	8	0.0001	133		10	143
00330 Jordan Manor PRD Admin	6	0.0001	102		7	109
00331 Ritts Mill Road Admin	7	0.0001	123		9	132
00332 Rother Lighting	37	0.0004	630		46	677
00333 Robledo Road PRD Admin	10	0.0001	169		12	182
00334 Santa Barbara #2 PRD Admin	6	0.0001	108		8	116
00335 N Chaparral Dr PRD Admin	8	0.0001	127		9	136
00337 Woggon Lane PRD Admin	8	0.0001	127		9	136
00338 Aiden Park PRD Admin	6	0.0001	97		7	104
00339 L&R Estates PRD Admin	7	0.0001	112		8	120
00340 Squaw Carpet Fire Accs PRD Admin	6	0.0001	93		7	100
00341 Rolland Cntry Estates PRD Admin	7	0.0001	112		8	120
00342 Shelly Lane PRD Admin	7	0.0001	116		9	125

**COUNTY OF SHASTA
AUDITOR-CONTROLLER**

Fiscal Year 12/13 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
00343 Millville Way PRD Admin	9	0.0001	144		11	154
00344 Diamond Ridge PRD Admin	6	0.0001	108		8	116
00345 Mountain Gate Meadows PRD Admin	6	0.0001	97		7	104
00347 Sierra Lighting	38	0.0004	639		47	686
00351 Timber Ridge PRD Admin	6	0.0001	97		7	104
00360 Equestrian Estates PRD Admin	6	0.0001	102		7	109
00361 Tract 1323 PRD	24	0.0002	406		30	436
00364 Sonora PRD	7	0.0001	112		8	120
00366 Ponder PRD	6	0.0001	106		8	114
00367 Shasta Meadows PRD	7	0.0001	112		8	120
00368 Old Stagecoach PRD	10	0.0001	161		12	173
00369 Inter Mountain PRD	11	0.0001	188		14	202
00370 Alpine PRD	7	0.0001	112		8	120
00371 Water Agency	129	0.0012	2,179		160	2,339
00372 Dusty PRD	14	0.0001	235		17	252
00373 AQMD	333	0.0032	5,636		413	6,049
00374 Castella Water	139	0.0013	2,355		173	2,527
00375 Sugarloaf Water	119	0.0011	2,012		147	2,159
00376 Buckshot Ln Em Fire PRD Admin	4	0.0000	72		5	77
00377 Jones Valley Water	390	0.0037	6,605		484	7,089
00378 Palo Cedro Sewer	223	0.0021	3,774		277	4,051
00380 Amesbury Village PRD Admin	5	0.0001	91		7	98
00381 Palo Cedro Oaks PRD Admin	6	0.0001	93		7	100
00382 Shasta Lake Ranchos R/M	8	0.0001	138		10	148
00383 Holiday Acres R/M	9	0.0001	150		11	161
00384 Alpine Meadows Sewer	101	0.0010	1,707		125	1,832
00385 Belmont Storm Drain	8	0.0001	127		9	136
00386 Street Lighting Admin.	41	0.0004	685		50	736
00387 Cottonwood Sewer	647	0.0062	10,941		802	11,743
00391 Fire Protection Admin.	2,560	0.0245	43,316		3,176	46,492
00393 Burney Storm Drain	19	0.0002	328		24	352
00394 Keswick Admin.	174	0.0017	2,936		215	3,152
00395 French Gulch Water	132	0.0013	2,228		163	2,391
00396 Cragview Water	198	0.0019	3,357		246	3,603
00397 Los Palos Dr Em Fire PRD Admin	6	0.0001	102		7	109
00398 Foxwood Estates PRD Admin	7	0.0001	121		9	130
00399 Rocky Ledge estates PRD Admin	6	0.0001	102		7	109
00401 Anderson Cemetery	382	0.0037	6,467		474	6,941

**COUNTY OF SHASTA
AUDITOR-CONTROLLER**

Fiscal Year 12/13 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
00402 Burney Cemetery	320	0.0031	5,411		397	5,808
00403 Cottonwood Cemetery	210	0.0020	3,546		260	3,805
00404 Fall River Mills Cemetery	173	0.0017	2,932		215	3,147
00405 Halcumb Cemetery	258	0.0025	4,358		319	4,677
00406 Manton Cemetery	43	0.0004	728		53	781
00407 Millville Cemetery	282	0.0027	4,764		349	5,113
00408 Pine Grove Cemetery	660	0.0063	11,163		818	11,982
00422 Centerville CSD	113	0.0011	1,919		141	2,059
00423 Clear Creek CSD	92	0.0009	1,557		114	1,671
00424 Fall River Mills CSD	86	0.0008	1,447		106	1,553
00428 Shasta CSD	86	0.0008	1,447		106	1,553
00429 Mountain Gate CSD	34	0.0003	571		42	613
00441 Anderson FPD	676	0.0065	11,443		839	12,281
00442 Buckeye FPD	49	0.0005	821		60	881
00443 Burney FPD	1,017	0.0097	17,214		1,262	18,476
00444 Castella FPD	308	0.0029	5,217		382	5,599
00445 Shasta Lake FPD	913	0.0087	15,456		1,133	16,589
00446 Cottonwood FPD	622	0.0060	10,527		772	11,298
00447 Fall River Mills FPD	488	0.0047	8,252		605	8,857
00449 Happy Valley FPD	880	0.0084	14,899		1,092	15,992
00450 McArthur FPD	237	0.0023	4,005		294	4,298
00452 Millville FPD	467	0.0045	7,903		579	8,483
00461 Pine Grove MAD	397	0.0038	6,710		492	7,202
00462 Shasta MAD	1,625	0.0155	27,503		2,016	29,519
00463 Burney MAD	241	0.0023	4,072		299	4,371
00481 Fall River Mills RCD	481	0.0046	8,140		597	8,737
00482 W. Shasta RCD	6	0.0001	97		7	104
00490 ACID	97	0.0009	1,646		121	1,766
00491 Bella Vista Water	115	0.0011	1,942		142	2,084
00492 Burney Water	10	0.0001	163		12	175
00497 Mayers Memorial Hospital	104	0.0010	1,762		129	1,891
00600 Cottonwood Crk Meadows PRD	6	0.0001	97		7	104
00601 CSA #3 Castella Loan Admin						
00602 Aegean Way PRD	6	0.0001	97		7	104
00603 Village Green PRD	6	0.0001	97		7	104
00604 Butterfield PRD	6	0.0001	97		7	104
00605 Honeybee Acres PRD	6	0.0001	97		7	104
00606 Silver Saddle PRD	6	0.0001	104		8	111

**COUNTY OF SHASTA
AUDITOR-CONTROLLER**

Fiscal Year 12/13 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
00607 Wisteria Estates PRD	6	0.0001	108		8	116
00608 Santa Barbara PRD	6	0.0001	97		7	104
00609 Stillwater Ranch PRD	6	0.0001	108		8	116
00610 Sterling Ranch PRD	6	0.0001	93		7	100
00611 Mt. Lassen Woods PRD	6	0.0001	97		7	104
00612 Waterleaf Estates PRD	10	0.0001	161		12	173
00613 Jennifer Dr EFER PRD	6	0.0001	108		8	116
00614 White Oak Manor PRD	6	0.0001	97		7	104
00615 Terri Lee Terrace EFER PRD	6	0.0001	97		7	104
00616 Westview Rd EFER PRD	6	0.0001	97		7	104
00617 Sleeping Bull Estates PRD	7	0.0001	112		8	120
00618 Garth Dr EFER PRD	6	0.0001	97		7	104
00619 Clover Road PRD	5	0.0000	87		6	93
00620 Nunes Ranch PRD	3	0.0000	51		4	54
00621 No. 2 Squaw Carpet PRD	2	0.0000	38		3	41
00622 No. 2 Crowley Crk Rnchts PRD	2	0.0000	38		3	41
00623 No. 2 Los Palos Dr EFER PRD	2	0.0000	25		2	27
00835 Detention Fac Inmate Funds Adm	496	0.0047	8,390		615	9,005
00843 Prop 10 Children & Fam. 1st	1,007	0.0096	17,036		1,249	18,285
00851 IHSS Public Authority	187	0.0018	3,171		232	3,404
00862 Law Library	217	0.0021	3,670		269	3,939
00892 RTPA	66	0.0006	1,117		82	1,199
00928 SHASCOM	648	0.0062	10,964		804	11,768
00952 Courts	1,083	0.0104	18,322		1,343	19,665
03010 Schools	4,542	0.0435	76,871		5,636	82,507
Total	104,512	1.0000	1,768,732		116,150	1,884,882
Direct Bill						
			1,768,732		116,150	1,884,882
Less CSD's	(10,898)	(0.1043)	(184,430)			(184,430)
Total Operating	93,615	0.8957	1,584,302		116,150	1,700,452

Basis of Allocation : Transactions By Department

**COUNTY OF SHASTA
AUDITOR-CONTROLLER**

Fiscal Year 12/13 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
10200 CAO	216	0.0041	1,850			1,850
11000 Auditor - Controller	541	0.0102	4,635			4,635
11100 TTC	411	0.0077	3,521			3,521
11300 Purchasing	22	0.0004	188			188
12000 County Counsel	261	0.0049	2,236			2,236
13000 Personnel	254	0.0048	2,176			2,176
10100 Board of Supervisors	132	0.0025	1,131		90	1,221
10300 Clerk of the Board	71	0.0013	608		49	657
11200 Assessor	983	0.0185	8,421		672	9,093
14000 Elections	467	0.0088	4,001		319	4,320
15900 Inter Mountain Fair	111	0.0021	951		76	1,027
17500 CSA Administration	280	0.0053	2,399		191	2,590
20700 Public Defender	721	0.0135	6,177		493	6,669
22100 County Clerk	52	0.0010	445		36	481
22700 District Attorney	1619	0.0304	13,869		1,107	14,976
22800 DCSS	2105	0.0396	18,033		1,439	19,472
23500 Sheriff	3226	0.0606	27,636		2,205	29,841
23600 Boating Safety	227	0.0043	1,945		155	2,100
23700 Sheriff Civil Unit	129	0.0024	1,105		88	1,193
24600 Detention Annex	35	0.0007	300		24	324
25600 Victim Witness	260	0.0049	2,227		178	2,405
26000 Jail	2376	0.0446	20,354		1,624	21,979
26100 Burney Substation	271	0.0051	2,322		185	2,507
26200 Juvenile Hall	913	0.0172	7,821		624	8,445
26300 Probation	1977	0.0372	16,936		1,351	18,288
28000 Agriculture Commissioner	358	0.0067	3,067		245	3,312
28200 Building	254	0.0048	2,176		174	2,350
28600 Planning	218	0.0041	1,868		149	2,017
28700 Coroner	186	0.0035	1,593		127	1,721
29000 Recorder	214	0.0040	1,833		146	1,980
29700 Animal Control	127	0.0024	1,088		87	1,175
30100 Roads	2544	0.0478	21,794		1,739	23,533

**COUNTY OF SHASTA
AUDITOR-CONTROLLER**

Fiscal Year 12/13 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
40200 Environmental Health	330	0.0062	2,827		226	3,053
40400 Mental Health Services Act	1432	0.0269	12,268		979	13,246
41000 Mental Health	2102	0.0395	18,007		1,437	19,444
41100 Public Health	3931	0.0739	33,676		2,687	36,363
41700 Child Services	382	0.0072	3,272		261	3,534
42200 Alcohol & Drug	420	0.0079	3,598		287	3,885
42500 Perinatal	263	0.0049	2,253		180	2,433
50100 Social Services Administration	10972	0.2062	93,994		7,500	101,494
50200 Health and Human Services Agency	2081	0.0391	17,827		1,422	19,250
53000 Opportunity Center	5583	0.1049	47,828		3,816	51,644
54300 Housing	227	0.0043	1,945		155	2,100
57000 Veterans' Services	166	0.0031	1,422		113	1,536
59000 Community Action Agency	103	0.0019	882		70	953
59600 Housing Rehabilitation	26	0.0005	223		18	241
62000 Agriculture Extension Service	54	0.0010	463		37	500
62100 Farm Advisor	26	0.0005	223		18	241
94000 Fleet Management	156	0.0029	1,336		107	1,443
95000 Risk Management	236	0.0044	2,022		161	2,183
92500 Information Systems	1043	0.0196	8,935		713	9,648
95500 Facilities Management	875	0.0164	7,496		598	8,094
00373 AQMD	179	0.0034	1,533		122	1,656
00391 Fire Protection Admin.	988	0.0186	8,464		675	9,139
00851 IHSS Public Authority	78	0.0015	668		53	722
Total	53,214	1.0000	455,868		35,209	491,077
Direct Bill						
			455,868		35,209	491,077
Less CSD's	(1,705)	(0.0320)	(14,606)			(14,606)
Total Operating	51,509	0.9680	441,262		35,209	476,471

Basis of Allocation : Computed Number of Payroll Checks by Department

**COUNTY OF SHASTA
AUDITOR-CONTROLLER**

Fiscal Year 12/13 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
14000 Elections	351	0.0319	692		61	753
20700 Public Defender	175	0.0160	346		31	376
22700 District Attorney	504	0.0459	994		88	1,082
22800 DCSS	15	0.0013	29		3	32
23500 Sheriff	589	0.0536	1,162		103	1,264
25600 Victim Witness	44	0.0040	86		8	94
41000 Mental Health	45	0.0041	89		8	96
42200 Alcohol & Drug	42	0.0038	83		7	90
50100 Social Services Administration	7,147	0.6506	14,091		1,249	15,340
00843 Prop 10 Children & Fam. 1st	1,918	0.1746	3,782		335	4,118
00851 IHSS Public Authority	84	0.0077	166		15	181
03010 Schools	71	0.0064	139		12	151
Total	10,985	1.0000	21,659		1,920	23,578
Direct Bill			21,659		1,920	23,578
Less CSD's						
Total Operating	10,985	1.0000	21,659		1,920	23,578

Basis of Allocation : Actual Salaries & Benefits Expense by Project

**COUNTY OF SHASTA
AUDITOR-CONTROLLER**

Fiscal Year 12/13 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
10200 CAO	898,103	0.0067	821			821
11000 Auditor - Controller	1,587,696	0.0119	1,452			1,452
11100 TTC	1,035,046	0.0078	947			947
11300 Purchasing	69,499	0.0005	64			64
12000 County Counsel	1,309,066	0.0098	1,197			1,197
13000 Personnel	720,389	0.0054	659			659
10100 Board of Supervisors	377,015	0.0028	345		32	377
10300 Clerk of the Board	189,250	0.0014	173		16	189
11200 Assessor	2,958,099	0.0222	2,706		252	2,958
14000 Elections	655,375	0.0049	599		56	655
15900 Inter Mountain Fair	139,356	0.0010	127		12	139
17500 CSA Administration	578,010	0.0043	529		49	578
20110 Trial Courts	10,452	0.0001	10		1	10
20700 Public Defender	2,775,245	0.0208	2,539		236	2,775
22100 County Clerk	206,326	0.0015	189		18	206
22700 District Attorney	5,549,207	0.0416	5,076		472	5,548
22800 DCSS	5,260,495	0.0394	4,812		448	5,260
23500 Sheriff	11,915,477	0.0893	10,899		1,014	11,913
23600 Boating Safety	478,180	0.0036	437		41	478
23700 Sheriff Civil Unit	372,720	0.0028	341		32	373
24600 Detention Annex	131,823	0.0010	121		11	132
25600 Victim Witness	675,029	0.0051	617		57	675
26000 Jail	7,453,854	0.0559	6,818		635	7,453
26100 Burney Substation	1,373,574	0.0103	1,256		117	1,373
26200 Juvenile Hall	2,417,707	0.0181	2,211		206	2,417
26300 Probation	5,597,861	0.0419	5,120		477	5,597
28000 Agriculture Commissioner	966,226	0.0072	884		82	966
28200 Building	684,306	0.0051	626		58	684
28600 Planning	808,634	0.0061	740		69	808
28700 Coroner	913,592	0.0068	836		78	913
29000 Recorder	514,686	0.0039	471		44	515
29700 Animal Control	305,587	0.0023	280		26	306

COUNTY OF SHASTA
AUDITOR-CONTROLLER

Fiscal Year 12/13 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
29900 Public Administration	85,647	0.0006	78		7	86
30100 Roads	8,074,201	0.0605	7,385		687	8,073
40200 Environmental Health	1,255,799	0.0094	1,149		107	1,256
40400 Mental Health Services Act	2,296,705	0.0172	2,101		196	2,296
41000 Mental Health	6,992,126	0.0524	6,396		595	6,991
41100 Public Health	9,170,070	0.0687	8,388		781	9,168
41700 Child Services	1,312,546	0.0098	1,201		112	1,312
42200 Alcohol & Drug	1,056,708	0.0079	967		90	1,057
42500 Perinatal	438,261	0.0033	401		37	438
50100 Social Services Administration	25,850,314	0.1937	23,645		2,201	25,846
50200 Health and Human Services Agency	6,540,019	0.0490	5,982		557	6,539
53000 Opportunity Center	2,351,132	0.0176	2,151		200	2,351
54300 Housing	510,815	0.0038	467		43	511
57000 Veterans' Services	308,415	0.0023	282		26	308
59000 Community Action Agency	229,322	0.0017	210		20	229
59100 HSG Cal Home						
62000 Agriculture Extension Service	109,272	0.0008	100		9	109
62100 Farm Advisor	34,248	0.0003	31		3	34
94000 Fleet Management	437,427	0.0033	400		37	437
95000 Risk Management	751,267	0.0056	687		64	751
92500 Information Systems	3,331,397	0.0250	3,047		284	3,331
95500 Facilities Management	2,238,069	0.0168	2,047		191	2,238
00373 AQMD	637,452	0.0048	583		54	637
00391 Fire Protection Admin.	335,541	0.0025	307		29	335
00851 IHSS Public Authority	186,248	0.0014	170		16	186
Total	133,460,883	1.0000	122,077		10,883	132,959
Direct Bill						
			122,077		10,883	132,959
Less CSD's	(5,619,798)	(0.0421)	(5,140)			(5,140)
Total Operating	127,841,084	0.9579	116,936		10,883	127,819

Basis of Allocation: Actual FY 12/13 Salaries & Benefits by Department

**COUNTY OF SHASTA
AUDITOR-CONTROLLER**

Fiscal Year 12/13 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
10200 CAO	898,103	0.1598	3,001			3,001
11000 Auditor - Controller	1,587,696	0.2825	5,305			5,305
11100 TTC	1,035,046	0.1842	3,459			3,459
11300 Purchasing	69,499	0.0124	232			232
12000 County Counsel	1,309,066	0.2329	4,374			4,374
13000 Personnel	720,389	0.1282	2,407			2,407
Total	5,619,798	1.0000	18,779			18,779
Direct Bill						
			18,779			18,779
Less CSD's	(5,619,798)	(1.0000)	(18,779)			(18,779)
Total Operating						

Basis of Allocation: Actual FY 12/13 Salaries & Benefits by Department

COUNTY OF SHASTA
AUDITOR-CONTROLLER

Fiscal Year 12/13 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
10200 CAO	9	0.0131	186			186
11000 Auditor - Controller	1	0.0015	21			21
11300 Purchasing	6	0.0087	124			124
12000 County Counsel	1	0.0015	21			21
13000 Personnel	13	0.0189	269			269
11200 Assessor	2	0.0029	41		4	45
16600 Land, Buildings & Improvements	103	0.1499	2,130		199	2,329
16902 Capital Proj Juvenile Hall	59	0.0859	1,220		114	1,334
22700 District Attorney	3	0.0044	62		6	68
22800 DCSS	12	0.0175	248		23	271
23500 Sheriff	41	0.0597	848		79	927
23600 Boating Safety	8	0.0116	165		15	181
24600 Detention Annex	2	0.0029	41		4	45
26000 Jail	1	0.0015	21		2	23
26100 Burney Substation	1	0.0015	21		2	23
26300 Probation	7	0.0102	145		14	158
28000 Agriculture Commissioner	2	0.0029	41		4	45
28200 Building	1	0.0015	21		2	23
28600 Planning	1	0.0015	21		2	23
29900 Public Administration	1	0.0015	21		2	23
30100 Roads	50	0.0728	1,034		96	1,130
40200 Environmental Health	2	0.0029	41		4	45
40400 Mental Health Services Act	1	0.0015	21		2	23
41100 Public Health	4	0.0058	83		8	90
42200 Alcohol & Drug	1	0.0015	21		2	23
50100 Social Services Administration	18	0.0262	372		35	407
53000 Opportunity Center	1	0.0015	21		2	23
00200 Fall River Mills Airport	23	0.0335	476		44	520
94000 Fleet Management	74	0.1077	1,530		143	1,673
95000 Risk Management	14	0.0204	290		27	317
92500 Information Systems	62	0.0902	1,282		120	1,402
95500 Facilities Management	7	0.0102	145		14	158
00207 Solid Waste	24	0.0349	496		46	543
00373 AQMD	2	0.0029	41		4	45
00377 Jones Valley Water	82	0.1194	1,696		158	1,854
00391 Fire Protection Admin.	23	0.0335	476		44	520
00396 Cragview Water	25	0.0364	517		48	565
Total	687	1.0000	14,207		1,268	15,475
Direct Bill						
			14,207		1,268	15,475
Less CSD's	(30)	(0.0437)	(620)			(620)
Total Operating	657	0.9563	13,586		1,268	14,854

Basis of Allocation : Capital Asset Transactions by Department

**COUNTY OF SHASTA
AUDITOR-CONTROLLER**

Fiscal Year 12/13 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
29000 Recorder	2,082.42	1.0000	3,595		321	3,916
Total	2,082.42	1.0000	3,595		321	3,916
Direct Bill	-					
			3,595		321	3,916
Less CSD's	-					
Total Operating	2,082.42	1.0000	3,595		321	3,916

Basis of Allocation: Actual Salaries & Benefits Expense by Project

COUNTY OF SHASTA
AUDITOR-CONTROLLER

Fiscal Year 12/13 Actual	Total	Claims & Accounting	Payroll	Individual Services	Budget Assistance	Cost Plan	Property Management	Reimbursed Audits
10200 CAO	17,934	12,075	1,850		821	3,001	186	
11000 Auditor - Controller	143,320	131,907	4,635		1,452	5,305	21	
11100 TTC	29,532	21,605	3,521		947	3,459		
11300 Purchasing	1,643	1,035	188		64	232	124	
12000 County Counsel	11,907	4,079	2,236		1,197	4,374	21	
13000 Personnel	19,240	13,729	2,176		659	2,407	269	
10100 Board of Supervisors	5,111	3,513	1,221		377			
10300 Clerk of the Board	4,461	3,615	657		189			
11200 Assessor	19,119	7,023	9,093		2,958		45	
14000 Elections	28,400	22,672	4,320	753	655			
15900 Inter Mountain Fair	8,046	6,880	1,027		139			
16600 Land, Buildings & Improvements	3,773	1,444					2,329	
16902 Capital Proj Juvenile Hall	2,601	1,267					1,334	
17200 Surveyor	82	82						
17500 CSA Administration	5,791	2,623	2,590		578			
20110 Trial Courts	10,603	10,592			10			
20300 Conflict Public Defender	25,916	25,916						
20700 Public Defender	24,273	14,452	6,669	376	2,775			
20800 Grand Jury	9,884	9,884						
22100 County Clerk	7,313	6,625	481		206			
22700 District Attorney	67,020	45,345	14,976	1,082	5,548		68	
22800 DCSS	47,592	22,558	19,472	32	5,260		271	
23500 Sheriff	142,059	98,113	29,841	1,264	11,913		927	
23600 Boating Safety	11,142	8,383	2,100		478		181	
23700 Sheriff Civil Unit	4,586	3,020	1,193		373			
24600 Detention Annex	1,722	1,222	324		132		45	
25600 Victim Witness	7,361	4,187	2,405	94	675			
26000 Jail	84,560	55,106	21,979		7,453		23	
26100 Burney Substation	8,190	4,287	2,507		1,373		23	
26200 Juvenile Hall	21,275	10,413	8,445		2,417			
26300 Probation	71,298	47,255	18,288		5,597		158	
28000 Agriculture Commissioner	10,438	6,115	3,312		966		45	
28200 Building	11,403	8,347	2,350		684		23	
28500 Knighton Rd Beetle Mitigation	182	182						
28600 Planning	10,209	7,361	2,017		808		23	
28700 Coroner	13,844	11,210	1,721		913			
28800 Dispatch	191	191						

COUNTY OF SHASTA
AUDITOR-CONTROLLER

Fiscal Year 12/13 Actual	Total	Claims & Accounting	Payroll	Individual Services	Budget Assistance	Cost Plan	Property Management	Reimbursed Audits
29000 Recorder	17,690	11,280	1,980		515			3,916
29200 Public Guardian	2,439	2,439						
29400 Wildlife	699	699						
29700 Animal Control	16,511	15,031	1,175		306			
29900 Public Administration	4,236	4,128			86		23	
30100 Roads	153,225	120,489	23,533		8,073		1,130	
40200 Environmental Health	19,550	15,197	3,053		1,256		45	
40400 Mental Health Services Act	45,144	29,579	13,246		2,296		23	
41000 Mental Health	78,681	52,150	19,444	96	6,991			
41100 Public Health	163,944	118,323	36,363		9,168		90	
41200 Health Care	917	917						
41700 Child Services	20,002	15,156	3,534		1,312			
42200 Alcohol & Drug	13,558	8,503	3,885	90	1,057		23	
42400 Substance Abuse Crime Prevention								
42500 Perinatal	9,331	6,460	2,433		438			
50100 Social Services Administration	262,154	119,068	101,494	15,340	25,846		407	
50200 Health and Human Services Agency	45,038	19,250	19,250		6,539			
53000 Opportunity Center	87,958	33,940	51,644		2,351		23	
54000 County Indigents	1,081	1,081						
54300 Housing	34,323	31,713	2,100		511			
57000 Veterans' Services	4,893	3,049	1,536		308			
59000 Community Action Agency	6,502	5,320	953		229			
59100 HSG Cal Home								
59200 HSG Home IPP Admin	61	61						
59600 Housing Rehabilitation	493	252	241					
61000 Library	713	713						
62000 Agriculture Extension Service	4,426	3,817	500		109			
62100 Farm Advisor	1,785	1,510	241		34			
70100 Recreation & Parks	304	304						
71000 Veterans' Hall	1,564	1,564						
00200 Fall River Mills Airport	3,667	3,147					520	
94000 Fleet Management	47,062	43,508	1,443		437		1,673	
95000 Risk Management	21,404	18,153	2,183		751		317	
92500 Information Systems	34,030	19,649	9,648		3,331		1,402	
95500 Facilities Management	85,164	74,674	8,094		2,238		158	
00207 Solid Waste	4,225	3,683					543	
00210 Shasta County Transit	836	836						
00300 Amber Lane PRD	132	132						

Fiscal Year 12/13 Actual	Total	Claims & Accounting	Payroll	Individual Services	Budget Assistance	Cost Plan	Property Management	Reimbursed Audits
00301 Burney Meadows Storm Drain	86	86						
00302 Amber Ridge PRD	182	182						
00303 Marianas PRD	193	193						
00304 Coloma PRD	173	173						
00305 Vedder Road PRD	107	107						
00306 River Hill Estates PRD	120	120						
00307 Craig Lane PRD	116	116						
00308 E. Stillwater Way PRD	127	127						
00309 Fullerton Way PRD	120	120						
00310 Deer Flat Road	107	107						
00311 Skyway PRD	100	100						
00312 Mule Mt. PRD	100	100						
00313 Fore Way PRD	100	100						
00314 Blacks PRD	127	127						
00315 Logan PRD	125	125						
00316 Valparaiso PRD	109	109						
00317 Lakehead Lighting	681	681						
00318 Lark Court PRD	104	104						
00319 Manor Crest PRD	173	173						
00320 Santa Barbara Estates PRD	104	104						
00321 Victoria Highlands Estates PRD	100	100						
00322 Country Fields Estates PRD	120	120						
00324 China Gulch PRD	120	120						
00325 Manton Heights PRD	120	120						
00326 Manzanillo Orchard PRD	104	104						
00327 Lavern Lane PRD	141	141						
00328 Canto Del Lupine PRD Admin	104	104						
00329 Crowley Crk Ranchettes PRD Adm	143	143						
00330 Jordan Manor PRD Admin	109	109						
00331 Ritts Mill Road Admin	132	132						
00332 Rother Lighting	677	677						
00333 Robledo Road PRD Admin	182	182						
00334 Santa Barbara #2 PRD Admin	116	116						
00335 N Chaparral Dr PRD Admin	136	136						
00337 Woggon Lane PRD Admin	136	136						
00338 Aiden Park PRD Admin	104	104						
00339 L&R Estates PRD Admin	120	120						
00340 Squaw Carpet Fire Accs PRD Admin	100	100						

Fiscal Year 12/13 Actual	Total	Claims & Accounting	Payroll	Individual Services	Budget Assistance	Cost Plan	Property Management	Reimbursed Audits
00341 Rolland Cntry Estates PRD Admin	120	120						
00342 Shelly Lane PRD Admin	125	125						
00343 Millville Way PRD Admin	154	154						
00344 Diamond Ridge PRD Admin	116	116						
00345 Mountain Gate Meadows PRD Admin	104	104						
00347 Sierra Lighting	686	686						
00351 Timber Ridge PRD Admin	104	104						
00360 Equestrian Estates PRD Admin	109	109						
00361 Tract 1323 PRD	436	436						
00364 Sonora PRD	120	120						
00366 Ponder PRD	114	114						
00367 Shasta Meadows PRD	120	120						
00368 Old Stagecoach PRD	173	173						
00369 Inter Mountain PRD	202	202						
00370 Alpine PRD	120	120						
00371 Water Agency	2,339	2,339			0			
00372 Dusty PRD	252	252						
00373 AQMD	8,387	6,049	1,656		637		45	
00374 Castella Water	2,527	2,527						
00375 Sugarloaf Water	2,159	2,159						
00376 Buckshot Ln Em Fire PRD Admin	77	77						
00377 Jones Valley Water	8,943	7,089					1,854	
00378 Palo Cedro Sewer	4,051	4,051						
00380 Amesbury Village PRD Admin	98	98						
00381 Palo Cedro Oaks PRD Admin	100	100						
00382 Shasta Lake Ranchos R/M	148	148						
00383 Holiday Acres R/M	161	161						
00384 Alpine Meadows Sewer	1,832	1,832						
00385 Belmont Storm Drain	136	136						
00386 Street Lighting Admin.	736	736						
00387 Cottonwood Sewer	11,743	11,743						
00391 Fire Protection Admin.	56,486	46,492	9,139		335		520	
00393 Burney Storm Drain	352	352						
00394 Keswick Admin.	3,152	3,152						
00395 French Gulch Water	2,391	2,391						
00396 Cragview Water	4,169	3,603					565	
00397 Los Palos Dr Em Fire PRD Admin	109	109						
00398 Foxwood Estates PRD Admin	130	130						

Fiscal Year 12/13 Actual	Total	Claims & Accounting	Payroll	Individual Services	Budget Assistance	Cost Plan	Property Management	Reimbursed Audits
00399 Rocky Ledge estates PRD Admin	109	109						
00401 Anderson Cemetery	6,941	6,941						
00402 Burney Cemetery	5,808	5,808						
00403 Cottonwood Cemetery	3,805	3,805						
00404 Fall River Mills Cemetery	3,147	3,147						
00405 Halcumb Cemetery	4,677	4,677						
00406 Manton Cemetery	781	781						
00407 Millville Cemetery	5,113	5,113						
00408 Pine Grove Cemetery	11,982	11,982						
00422 Centerville CSD	2,059	2,059						
00423 Clear Creek CSD	1,671	1,671						
00424 Fall River Mills CSD	1,553	1,553						
00428 Shasta CSD	1,553	1,553						
00429 Mountain Gate CSD	613	613						
00441 Anderson FPD	12,281	12,281						
00442 Buckeye FPD	881	881						
00443 Burney FPD	18,476	18,476						
00444 Castella FPD	5,599	5,599						
00445 Shasta Lake FPD	16,589	16,589						
00446 Cottonwood FPD	11,298	11,298						
00447 Fall River Mills FPD	8,857	8,857						
00448 French Gulch FPD								
00449 Happy Valley FPD	15,992	15,992						
00450 McArthur FPD	4,298	4,298						
00452 Millville FPD	8,483	8,483						
00461 Pine Grove MAD	7,202	7,202						
00462 Shasta MAD	29,519	29,519						
00463 Burney MAD	4,371	4,371						
00481 Fall River Mills RCD	8,737	8,737						
00482 W. Shasta RCD	104	104						
00490 ACID	1,766	1,766						
00491 Bella Vista Water	2,084	2,084						
00492 Burney Water	175	175						
00497 Mayers Memorial Hospital	1,891	1,891						
00600 Cottonwood Crk Meadows PRD	104	104						
00601 CSA #3 Castella Loan Admin								
00602 Aegean Way PRD	104	104						
00603 Village Green PRD	104	104						

Fiscal Year 12/13 Actual	Total	Claims & Accounting	Payroll	Individual Services	Budget Assistance	Cost Plan	Property Management	Reimbursed Audits
00604 Butterfield PRD	104	104						
00605 Honeybee Acres PRD	104	104						
00606 Silver Saddle PRD	111	111						
00607 Wisteria Estates PRD	116	116						
00608 Santa Barbara PRD	104	104						
00609 Stillwater Ranch PRD	116	116						
00610 Sterling Ranch PRD	100	100						
00611 Mt. Lassen Woods PRD	104	104						
00612 Waterleaf Estates PRD	173	173						
00613 Jennifer Dr EFER PRD	116	116						
00614 White Oak Manor PRD	104	104						
00615 Terri Lee Terrace EFER PRD	104	104						
00616 Westview Rd EFER PRD	104	104						
00617 Sleeping Bull Estates PRD	120	120						
00618 Garth Dr EFER PRD	104	104						
00619 Clover Road PRD	93	93						
00620 Nunes Ranch PRD	54	54						
00621 No. 2 Squaw Carpet PRD	41	41						
00622 No. 2 Crowley Crk Rnchts PRD	41	41						
00623 No. 2 Los Palos Dr EFER PRD	27	27						
00835 Detention Fac Inmate Funds Adm	9,005	9,005						
00843 Prop 10 Children & Fam. 1st	22,403	18,285		4,118				
00851 IHSS Public Authority	4,492	3,404	722	181	186			
00862 Law Library	3,939	3,939						
00892 RTPA	1,199	1,199						
00928 SHASCOM	11,768	11,768						
00952 Courts	19,665	19,665						
03010 Schools	82,659	82,507		151				
Total	2,570,667	1,884,882	491,077	23,578	132,959	18,779	15,475	3,916
Direct Bill	2,570,667	1,884,882	491,077	23,578	132,959	18,779	15,475	3,916
Less CSD's	(223,576)	(184,430)	(14,606)		(5,140)	(18,779)	(620)	
Total Operating	2,347,091	1,700,452	476,471	23,578	127,819		14,854	3,916

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Fiscal Year 12/13 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 2012-13.

COUNTY OF SHASTA
TREASURER-TAX COLLECTOR/PA

Fiscal Year 12/13 Actual	Total	General & Admin	Bank Charge Identified	Bank Charge General	Check Reconcile	Other Treasurer	Tax - Collector
	100.00%				0.33%	38.55%	61.12%
Wages & Benefits							
Salaries & Wages	692,463				2,311	266,930	423,221
Benefits	342,583				1,143	132,059	209,381
Services & Supplies							
Communications	6,570					2,839	3,731
Household Exp.	15,207					5,879	9,328
Insurance	13,057				2	7,024	6,031
Maint. Of Equip.	59,994					1,776	58,218
Maint. Of Struct.	33,183					20,952	12,231
Medical/Dental/Lab	36						36
Memberships	477					339	138
Office Exp.	22,702					8,112	14,590
Postage	51,731					940	50,791
Secured Envelopes	7,325						7,325
Office Exp. - Printing	464						464
Office Exp. - Spec. Forms	7,728						7,728
Investment Services	266,237		55,597			210,640	
Professional & Special Svs	25,209					52	25,157
Info. Systems Service	74,189					37,717	36,472
Personnel Preemployment Services	1,188					594	594
Public & Legal Notices	8,284						8,284
Rents & Leases Equip	6,270					393	5,877
Rents & Leases Struct	3,099					3,099	
Small Tools & Equip	15,126					9,607	5,519
Software	6,052					2,062	3,990
Special Dept. Expense	3,256						3,256
Trans. & Travel	4,500					2,328	2,172
Utilities	30,077					11,656	18,421
Cost Applied/Transfers							
Cost Applied A-87	80,373	80,373					
Cost Applied AC	(99)		(99)				

COUNTY OF SHASTA
TREASURER-TAX COLLECTOR/PA

	Total	General & Admin	Bank Charge Identified	Bank Charge General	Check Reconcile	Other Treasurer	Tax - Collector
Fiscal Year 12/13 Actual	100.00%				0.33%	38.55%	61.12%
Cost Applied Bank Charges	(12,617)		(12,617)				
Expenditures Per Financial Statements	<u>1,764,664</u>	<u>80,373</u>	<u>42,881</u>		<u>3,456</u>	<u>724,998</u>	<u>912,955</u>
Cost Adjustments							
Deductions - Cost Applied	(67,657)	(80,373)	12,716				
Property Tax Fees	(338,710)						(338,710)
Treas Investment Fees	(726,637)					(726,637)	
Bank Charges	(43,054)		(43,054)				
Charges for Services - A87	477	477					
Deduction - PY Cost Reimb Rev	175,686	(477)					176,163
Deduction - Direct Billed Revenue	43,054		43,054				
Miscellaneous Revenue	500						500
Building Use to CSD	218,791	218,791					
Equipment Use to CSD	12,994	12,994					
County Audit to CSD	433	433					
Functional Cost	<u>1,040,541</u>	<u>232,218</u>	<u>55,597</u>		<u>3,456</u>	<u>(1,639)</u>	<u>750,908</u>
Additions - 1st Allocation							
Reallocate Admin	(0)	(232,218)			775	89,515	141,927
Allocable Costs	1,040,540		55,597		4,231	87,876	892,835
Unallocated	(980,711)					(87,876)	(892,835)
1st Allocation	<u>59,829</u>		<u>55,597</u>		<u>4,231</u>		
Additions - 2nd Allocation							
Other	63,957	63,957					
Reallocate Admin	(0)	(63,957)			213	24,654	39,089
Allocable Costs	63,957				213	24,654	39,089
Unallocated	(63,744)					(24,654)	(39,089)
2nd Allocation	<u>213</u>				<u>213</u>		
Total Allocated	<u>60,042</u>		<u>55,597</u>		<u>4,445</u>		

COUNTY OF SHASTA
TREASURER-TAX COLLECTOR/PA

Fiscal Year 12/13 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
10200 CAO	955.30	0.0172	955	(955)		(0)
11000 Auditor - Controller	98.75	0.0018	99	(99)		(0)
22700 District Attorney	259.86	0.0047	260	(260)		(0)
22800 DCSS	248.91	0.0045	249	(249)		(0)
23500 Sheriff	322.11	0.0058	322	(322)		(0)
30100 Roads	108.35	0.0019	108	(108)		(0)
40200 Environmental Health	5,212.65	0.0938	5,213	(5,213)		(0)
41100 Public Health	2,972.97	0.0535	2,973	(2,973)		(0)
50100 Social Services Administration	2,432.94	0.0438	2,433	(2,433)		(0)
95000 Risk Management	910.02	0.0164	910	(910)		(0)
00371 Water Agency	15.49	0.0003	15	(15)		(0)
00391 Fire Protection Admin.	88.15	0.0016	88	(88)		(0)
00601 CSA #3 Castella Loan Admin	260.96	0.0047	261	(261)		(0)
00952 Courts	41,180.84	0.7407	41,181	(41,181)		(0)
03010 Schools	530.00	0.0095	530	(530)		(0)
Total	55,597	1.0000	55,597	(55,597)		(0)
Direct Bill						55,597
			55,597			55,597
Less CSD's	(1,054)	(0.0190)	(1,054)	1,054		0
Total Operating	54,543	0.9810	54,543	(54,543)		55,597

Basis of Allocation : Bank Charges per Department Account Statements

COUNTY OF SHASTA
TREASURER-TAX COLLECTOR/PA

Fiscal Year 12/13 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
10200 CAO	164	0.0010				
11000 Auditor - Controller	1,958	0.0120				
11100 TTC	345	0.0021				
11300 Purchasing	18	0.0001				
12000 County Counsel	107	0.0007				
13000 Personnel	398	0.0024				
10100 Board of Supervisors	91	0.0006				
10300 Clerk of the Board	89	0.0005				
11200 Assessor	213	0.0013				
14000 Elections	611	0.0038				
15900 Inter Mountain Fair	230	0.0014				
16600 Land, Buildings & Improvements	19	0.0001				
16902 Capital Proj Juvenile Hall	28	0.0002				
17500 CSA Administration	62	0.0004				
20110 Trial Courts	48	0.0003				
20300 Conflict Public Defender	717	0.0044				
20700 Public Defender	371	0.0023				
20800 Grand Jury	277	0.0017				
22100 County Clerk	30	0.0002				
22700 District Attorney	948	0.0058				
22800 DCSS	585	0.0036				
23500 Sheriff	2,468	0.0152				
23600 Boating Safety	264	0.0016				
23700 Sheriff Civil Unit	53	0.0003				
24600 Detention Annex	18	0.0001				
25600 Victim Witness	69	0.0004				
26000 Jail	1,506	0.0092				
26100 Burney Substation	99	0.0006				
26200 Juvenile Hall	269	0.0017				
26300 Probation	1,193	0.0073				

COUNTY OF SHASTA
TREASURER-TAX COLLECTOR/PA

Fiscal Year 12/13 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
28000 Agriculture Commissioner	148	0.0009				
28200 Building	122	0.0007				
28500 Knighton Rd Beetle Mitigation	5	0.0000				
28600 Planning	152	0.0009				
28700 Coroner	281	0.0017				
28800 Dispatch	1	0.0000				
29000 Recorder	87	0.0005				
29200 Public Guardian	19	0.0001				
29400 Wildlife	5	0.0000				
29700 Animal Control	318	0.0020				
29900 Public Administration	88	0.0005				
30100 Roads	3,493	0.0214				
40200 Environmental Health	215	0.0013				
40400 Mental Health Services Act	705	0.0043				
41000 Mental Health	1,127	0.0069				
41100 Public Health	2,404	0.0148				
41200 Health Care	21	0.0001				
41700 Child Services	412	0.0025				
42200 Alcohol & Drug	208	0.0013				
42500 Perinatal	154	0.0009				
50100 Social Services Administration	31,842	0.1955				
50200 Health and Human Services Agency	461	0.0028				
53000 Opportunity Center	3,756	0.0231				
54000 County Indigents	6	0.0000				
54300 Housing	901	0.0055				
57000 Veterans' Services	82	0.0005				
59000 Community Action Agency	62	0.0004				
59600 Housing Rehabilitation	5	0.0000				
61000 Library	7	0.0000				
62000 Agriculture Extension Service	93	0.0006				
62100 Farm Advisor	36	0.0002				

COUNTY OF SHASTA
TREASURER-TAX COLLECTOR/PA

Fiscal Year 12/13 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
70100 Recreation & Parks	6	0.0000				
71000 Veterans' Hall	38	0.0002				
00200 Fall River Mills Airport	51	0.0003				
94000 Fleet Management	1,181	0.0073				
95000 Risk Management	429	0.0026				
92500 Information Systems	449	0.0028				
95500 Facilities Management	2,166	0.0133				
00207 Solid Waste	70	0.0004				
00210 Shasta County Transit	15	0.0001				
00302 Amber Ridge PRD	2	0.0000				
00303 Marianas PRD	2	0.0000				
00304 Coloma PRD	2	0.0000				
00314 Blacks PRD	1	0.0000				
00317 Lakehead Lighting	6	0.0000				
00319 Manor Crest PRD	2	0.0000				
00329 Crowley Crk Ranchettes PRD Adm	1	0.0000				
00332 Rother Lighting	6	0.0000				
00333 Robledo Road PRD Admin	2	0.0000				
00343 Millville Way PRD Admin	2	0.0000				
00347 Sierra Lighting	7	0.0000				
00368 Old Stagecoach PRD	2	0.0000				
00369 Inter Mountain PRD	2	0.0000				
00371 Water Agency	39	0.0002				
00372 Dusty PRD	4	0.0000				
00373 AQMD	111	0.0007				
00374 Castella Water	48	0.0003				
00375 Sugarloaf Water	39	0.0002				
00377 Jones Valley Water	145	0.0009				
00378 Palo Cedro Sewer	87	0.0005				
00383 Holiday Acres R/M	1	0.0000				
00384 Alpine Meadows Sewer	32	0.0002				

COUNTY OF SHASTA
TREASURER-TAX COLLECTOR/PA

Fiscal Year 12/13 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
00386 Street Lighting Admin.	6	0.0000				
00387 Cottonwood Sewer	303	0.0019				
00391 Fire Protection Admin.	2,117	0.0130				
00393 Burney Storm Drain	7	0.0000				
00394 Keswick Admin.	57	0.0004				
00395 French Gulch Water	46	0.0003				
00396 Cragview Water	67	0.0004				
00401 Anderson Cemetery	153	0.0009				
00402 Burney Cemetery	137	0.0008				
00403 Cottonwood Cemetery	82	0.0005				
00404 Fall River Mills Cemetery	66	0.0004				
00405 Halcumb Cemetery	108	0.0007				
00406 Manton Cemetery	10	0.0001				
00407 Millville Cemetery	109	0.0007				
00408 Pine Grove Cemetery	311	0.0019				
00422 Centerville CSD	38	0.0002				
00423 Clear Creek CSD	35	0.0002				
00424 Fall River Mills CSD	32	0.0002				
00428 Shasta CSD	32	0.0002				
00429 Mountain Gate CSD	3	0.0000				
00441 Anderson FPD	308	0.0019				
00442 Buckeye FPD	11	0.0001				
00443 Burney FPD	487	0.0030				
00444 Castella FPD	139	0.0009				
00445 Shasta Lake FPD	439	0.0027				
00446 Cottonwood FPD	290	0.0018				
00447 Fall River Mills FPD	228	0.0014				
00449 Happy Valley FPD	432	0.0027				
00450 McArthur FPD	103	0.0006				
00452 Millville FPD	222	0.0014				
00461 Pine Grove MAD	182	0.0011				

COUNTY OF SHASTA
TREASURER-TAX COLLECTOR/PA

Fiscal Year 12/13 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
00462 Shasta MAD	791	0.0049				
00463 Burney MAD	106	0.0007				
00481 Fall River Mills RCD	221	0.0014				
00482 W. Shasta RCD	2	0.0000				
00490 ACID	37	0.0002				
00491 Bella Vista Water	42	0.0003				
00497 Mayers Memorial Hospital	39	0.0002				
00612 Waterleaf Estates PRD	2	0.0000				
00835 Detention Fac Inmate Funds Adm	235	0.0014				
00843 Prop 10 Children & Fam. 1st	419	0.0026				
00851 IHSS Public Authority	69	0.0004				
00862 Law Library	98	0.0006				
00892 RTPA	21	0.0001				
00928 SHASCOM	288	0.0018				
00952 Courts	262	0.0016				
03010 Schools	88,246	0.5419				
Total	162,850	1.0000				
Direct Bill						
Less CSD's	(2,990)	(0.0184)				
Total Operating	159,860	0.9816				

Basis of Allocation : Computed Number of Checks Cashed by Department

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

Fiscal Year 12/13 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
10200 CAO	164	0.0010	4			4
11000 Auditor - Controller	1,958	0.0120	51			51
11100 TTC	345	0.0021	9			9
11300 Purchasing	18	0.0001	0			0
12000 County Counsel	107	0.0007	3			3
13000 Personnel	398	0.0024	10			10
10100 Board of Supervisors	91	0.0006	2		0	2
10300 Clerk of the Board	89	0.0005	2		0	2
11200 Assessor	213	0.0013	6		0	6
14000 Elections	611	0.0038	16		1	17
15900 Inter Mountain Fair	230	0.0014	6		0	6
16600 Land, Buildings & Improvements	19	0.0001	0		0	1
16902 Capital Proj Juvenile Hall	28	0.0002	1		0	1
17500 CSA Administration	62	0.0004	2		0	2
20110 Trial Courts	48	0.0003	1		0	1
20300 Conflict Public Defender	717	0.0044	19		1	20
20700 Public Defender	371	0.0023	10		0	10
20800 Grand Jury	277	0.0017	7		0	8
22100 County Clerk	30	0.0002	1		0	1
22700 District Attorney	948	0.0058	25		1	26
22800 DCSS	585	0.0036	15		1	16
23500 Sheriff	2,468	0.0152	64		3	67
23600 Boating Safety	264	0.0016	7		0	7
23700 Sheriff Civil Unit	53	0.0003	1		0	1
24600 Detention Annex	18	0.0001	0		0	0
25600 Victim Witness	69	0.0004	2		0	2
26000 Jail	1,506	0.0092	39		2	41
26100 Burney Substation	99	0.0006	3		0	3
26200 Juvenile Hall	269	0.0017	7		0	7
26300 Probation	1,193	0.0073	31		2	33

COUNTY OF SHASTA
TREASURER-TAX COLLECTOR/PA

Fiscal Year 12/13 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
28000 Agriculture Commissioner	148	0.0009	4		0	4
28200 Building	122	0.0007	3		0	3
28500 Knighton Rd Beetle Mitigation	5	0.0000	0		0	0
28600 Planning	152	0.0009	4		0	4
28700 Coroner	281	0.0017	7		0	8
28800 Dispatch	1	0.0000	0		0	0
29000 Recorder	87	0.0005	2		0	2
29200 Public Guardian	19	0.0001	0		0	1
29400 Wildlife	5	0.0000	0		0	0
29700 Animal Control	318	0.0020	8		0	9
29900 Public Administration	88	0.0005	2		0	2
30100 Roads	3,493	0.0214	91		5	95
40200 Environmental Health	215	0.0013	6		0	6
40400 Mental Health Services Act	705	0.0043	18		1	19
41000 Mental Health	1,127	0.0069	29		2	31
41100 Public Health	2,404	0.0148	62		3	66
41200 Health Care	21	0.0001	1		0	1
41700 Child Services	412	0.0025	11		1	11
42200 Alcohol & Drug	208	0.0013	5		0	6
42500 Perinatal	154	0.0009	4		0	4
50100 Social Services Administration	31,842	0.1955	827		43	870
50200 Health and Human Services Agency	461	0.0028	12		1	13
53000 Opportunity Center	3,756	0.0231	98		5	103
54000 County Indigents	6	0.0000	0		0	0
54300 Housing	901	0.0055	23		1	25
57000 Veterans' Services	82	0.0005	2		0	2
59000 Community Action Agency	62	0.0004	2		0	2
59600 Housing Rehabilitation	5	0.0000	0		0	0
61000 Library	7	0.0000	0		0	0
62000 Agriculture Extension Service	93	0.0006	2		0	3
62100 Farm Advisor	36	0.0002	1		0	1

COUNTY OF SHASTA
TREASURER-TAX COLLECTOR/PA

Fiscal Year 12/13 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
70100 Recreation & Parks	6	0.0000	0		0	0
71000 Veterans' Hall	38	0.0002	1		0	1
00200 Fall River Mills Airport	51	0.0003	1		0	1
94000 Fleet Management	1,181	0.0073	31		2	32
95000 Risk Management	429	0.0026	11		1	12
92500 Information Systems	449	0.0028	12		1	12
95500 Facilities Management	2,166	0.0133	56		3	59
00207 Solid Waste	70	0.0004	2		0	2
00210 Shasta County Transit	15	0.0001	0		0	0
00302 Amber Ridge PRD	2	0.0000	0		0	0
00303 Marianas PRD	2	0.0000	0		0	0
00304 Coloma PRD	2	0.0000	0		0	0
00314 Blacks PRD	1	0.0000	0		0	0
00317 Lakehead Lighting	6	0.0000	0		0	0
00319 Manor Crest PRD	2	0.0000	0		0	0
00329 Crowley Crk Ranchettes PRD Adm	1	0.0000	0		0	0
00332 Rother Lighting	6	0.0000	0		0	0
00333 Robledo Road PRD Admin	2	0.0000	0		0	0
00343 Millville Way PRD Admin	2	0.0000	0		0	0
00347 Sierra Lighting	7	0.0000	0		0	0
00368 Old Stagecoach PRD	2	0.0000	0		0	0
00369 Inter Mountain PRD	2	0.0000	0		0	0
00371 Water Agency	39	0.0002	1		0	1
00372 Dusty PRD	4	0.0000	0		0	0
00373 AQMD	111	0.0007	3		0	3
00374 Castella Water	48	0.0003	1		0	1
00375 Sugarloaf Water	39	0.0002	1		0	1
00377 Jones Valley Water	145	0.0009	4		0	4
00378 Palo Cedro Sewer	87	0.0005	2		0	2
00383 Holiday Acres R/M	1	0.0000	0		0	0
00384 Alpine Meadows Sewer	32	0.0002	1		0	1

COUNTY OF SHASTA
TREASURER-TAX COLLECTOR/PA

Fiscal Year 12/13 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
00386 Street Lighting Admin.	6	0.0000	0		0	0
00387 Cottonwood Sewer	303	0.0019	8		0	8
00391 Fire Protection Admin.	2,117	0.0130	55		3	58
00393 Burney Storm Drain	7	0.0000	0		0	0
00394 Keswick Admin.	57	0.0004	1		0	2
00395 French Gulch Water	46	0.0003	1		0	1
00396 Cragview Water	67	0.0004	2		0	2
00401 Anderson Cemetery	153	0.0009	4		0	4
00402 Burney Cemetery	137	0.0008	4		0	4
00403 Cottonwood Cemetery	82	0.0005	2		0	2
00404 Fall River Mills Cemetery	66	0.0004	2		0	2
00405 Halcumb Cemetery	108	0.0007	3		0	3
00406 Manton Cemetery	10	0.0001	0		0	0
00407 Millville Cemetery	109	0.0007	3		0	3
00408 Pine Grove Cemetery	311	0.0019	8		0	8
00422 Centerville CSD	38	0.0002	1		0	1
00423 Clear Creek CSD	35	0.0002	1		0	1
00424 Fall River Mills CSD	32	0.0002	1		0	1
00428 Shasta CSD	32	0.0002	1		0	1
00429 Mountain Gate CSD	3	0.0000	0		0	0
00441 Anderson FPD	308	0.0019	8		0	8
00442 Buckeye FPD	11	0.0001	0		0	0
00443 Burney FPD	487	0.0030	13		1	13
00444 Castella FPD	139	0.0009	4		0	4
00445 Shasta Lake FPD	439	0.0027	11		1	12
00446 Cottonwood FPD	290	0.0018	8		0	8
00447 Fall River Mills FPD	228	0.0014	6		0	6
00449 Happy Valley FPD	432	0.0027	11		1	12
00450 McArthur FPD	103	0.0006	3		0	3
00452 Millville FPD	222	0.0014	6		0	6
00461 Pine Grove MAD	182	0.0011	5		0	5

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

Fiscal Year 12/13 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
00462 Shasta MAD	791	0.0049	21		1	22
00463 Burney MAD	106	0.0007	3		0	3
00481 Fall River Mills RCD	221	0.0014	6		0	6
00482 W. Shasta RCD	2	0.0000	0		0	0
00490 ACID	37	0.0002	1		0	1
00491 Bella Vista Water	42	0.0003	1		0	1
00497 Mayers Memorial Hospital	39	0.0002	1		0	1
00612 Waterleaf Estates PRD	2	0.0000	0		0	0
00835 Detention Fac Inmate Funds Adm	235	0.0014	6		0	6
00843 Prop 10 Children & Fam. 1st	419	0.0026	11		1	11
00851 IHSS Public Authority	69	0.0004	2		0	2
00862 Law Library	98	0.0006	3		0	3
00892 RTPA	21	0.0001	1		0	1
00928 SHASCOM	288	0.0018	7		0	8
00952 Courts	262	0.0016	7		0	7
03010 Schools	88,246	0.5419	2,293		118	2,411
Total	162,850	1.0000	4,231		213	4,445
Direct Bill			4,231		213	4,445
Less CSD's	(2,990)	(0.0184)	(78)			(78)
Total Operating	159,860	0.9816	4,153		213	4,367

Basis of Allocation : Computed Number of Checks Cashd by Department

COUNTY OF SHASTA
TREASURER-TAX COLLECTOR/PA

Fiscal Year 12/13 Actual	Total	Bank Charge Identified	Bank Charge General	Check Reconcile
10200 CAO	4	(0)		4
11000 Auditor - Controller	51	(0)		51
11100 TTC	9			9
12000 County Counsel	3			3
13000 Personnel	10			10
10100 Board of Supervisors	2			2
10300 Clerk of the Board	2			2
11200 Assessor	6			6
14000 Elections	17			17
15900 Inter Mountain Fair	6			6
16600 Land, Buildings & Improvements	1			1
16902 Capital Proj Juvenile Hall	1			1
17500 CSA Administration	2			2
20110 Trial Courts	1			1
20300 Conflict Public Defender	20			20
20700 Public Defender	10			10
20800 Grand Jury	8			8
22100 County Clerk	1			1
22700 District Attorney	26	(0)		26
22800 DCSS	16	(0)		16
23500 Sheriff	67	(0)		67
23600 Boating Safety	7			7
23700 Sheriff Civil Unit	1			1
25600 Victim Witness	2			2
26000 Jail	41			41
26100 Burney Substation	3			3
26200 Juvenile Hall	7			7
26300 Probation	33			33
28000 Agriculture Commissioner	4			4

COUNTY OF SHASTA
TREASURER-TAX COLLECTOR/PA

Fiscal Year 12/13 Actual	Total	Bank Charge Identified	Bank Charge General	Check Reconcile
28200 Building	3			3
28600 Planning	4			4
28700 Coroner	8			8
29000 Recorder	2			2
29200 Public Guardian	1			1
29700 Animal Control	9			9
29900 Public Administration	2			2
30100 Roads	95	(0)		95
40200 Environmental Health	6	(0)		6
40400 Mental Health Services Act	19			19
41000 Mental Health	31			31
41100 Public Health	66	(0)		66
41200 Health Care	1			1
41700 Child Services	11			11
42200 Alcohol & Drug	6			6
42500 Perinatal	4			4
50100 Social Services Administration	870	(0)		870
50200 Health and Human Services Agency	13			13
53000 Opportunity Center	103			103
54300 Housing	25			25
57000 Veterans' Services	2			2
59000 Community Action Agency	2			2
62000 Agriculture Extension Service	3			3
62100 Farm Advisor	1			1
71000 Veterans' Hall	1			1
00200 Fall River Mills Airport	1			1
94000 Fleet Management	32			32
95000 Risk Management	12	(0)		12
92500 Information Systems	12			12
95500 Facilities Management	59			59

COUNTY OF SHASTA
TREASURER-TAX COLLECTOR/PA

Fiscal Year 12/13 Actual	Total	Bank Charge Identified	Bank Charge General	Check Reconcile
00207 Solid Waste	2			2
00371 Water Agency	1	(0)		1
00373 AQMD	3			3
00374 Castella Water	1			1
00375 Sugarloaf Water	1			1
00377 Jones Valley Water	4			4
00378 Palo Cedro Sewer	2			2
00384 Alpine Meadows Sewer	1			1
00387 Cottonwood Sewer	8			8
00391 Fire Protection Admin.	58	(0)		58
00394 Keswick Admin.	2			2
00395 French Gulch Water	1			1
00396 Cragview Water	2			2
00401 Anderson Cemetery	4			4
00402 Burney Cemetery	4			4
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 12/13 Actual	Total	Bank Charge Identified	Bank Charge General	Check Reconcile
00449 Happy Valley FPD	12			12
00450 McArthur FPD	3			3
00452 Millville FPD	6			6
00461 Pine Grove MAD	5			5
00462 Shasta MAD	22			22
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	6			6
00843 Prop 10 Children & Fam. 1st	11			11
00851 IHSS Public Authority	2			2
00862 Law Library	3			3
00892 RTPA	1			1
00928 SHASCOM	8			8
00952 Courts	7	(0)		7
03010 Schools	2,411	(0)		2,411
Total	4,444	(0)		4,445
Direct Bill	55,597	55,597		
	60,041	55,597		4,445
Less CSD's	(78)	0		(78)
Total Operating	59,964	55,597		4,367

Fiscal Year 12/13 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 2012-13.

Schedule of Costs
to be Reallocated
by Function

COUNTY OF SHASTA
PURCHASING

12/26/2013

Fiscal Year 12/13 Actual	Total	General & Admin	Purchase Assistance
Wages & Benefits			
Salaries & Wages	43,336		43,336
Benefits	26,162		26,162
Services & Supplies			
Clothing/Personal Supplies	8		8
Communications	1,340		1,340
Household Exp.	4,819		4,819
Insurance	617		617
Maint. Of Equip.	116		116
Maint. Of Struct.	5,057		5,057
Memberships	110		110
Office Exp.	1,510		1,510
Postage	414		414
Professional & Special Svs	41		41
Info. Systems Service	6,403		6,403
Personnel Preemployment Services	197		197
Public & Legal Notices	4,668		4,668
Utilities	9,644		9,644
Cost Applied/Transfers			
Cost Applied A-87	(211,094)	(211,094)	
Expenditures Per Financial Statements	<u>(106,652)</u>	<u>(211,094)</u>	<u>104,442</u>

Schedule of Costs
to be Reallocated
by Function

**COUNTY OF SHASTA
PURCHASING**

12/26/2013

Fiscal Year 12/13 Actual	Total	General & Admin	Purchase Assistance
Cost Adjustments			
Deductions - Cost Applied	211,094	211,094	
Miscellaneous Revenue	(5)		(5)
Building Use to CSD	69,960	69,960	
Equipment Use to CSD	1,427	1,427	
County Audit to CSD	29	29	
Functional Cost	<u>175,852</u>	<u>71,415</u>	<u>104,437</u>
Additions - 1st Allocation			
Other			
Reallocate Admin		(71,415)	71,415
Allocable Costs	175,852		175,852
Unallocated			
1st Allocation	<u>175,852</u>		<u>175,852</u>
Additions - 2nd Allocation			
Other	4,191	4,191	
Reallocate Admin		(4,191)	4,191
Allocable Costs	4,191		4,191
Unallocated			
2nd Allocation	<u>4,191</u>		<u>4,191</u>
Total Allocated	<u><u>180,043</u></u>		<u><u>180,043</u></u>

**COUNTY OF SHASTA
PURCHASING**

Fiscal Year 12/13 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
10200 CAO	5	0.0028	485			485
11000 Auditor - Controller	18	0.0099	1,747			1,747
11100 TTC	17	0.0094	1,650			1,650
12000 County Counsel	2	0.0011	194			194
13000 Personnel	9	0.0050	873			873
10100 Board of Supervisors	3	0.0017	291		7	298
10300 Clerk of the Board	3	0.0017	291		7	298
11200 Assessor	11	0.0061	1,068		26	1,094
14000 Elections	21	0.0116	2,038		50	2,088
15900 Inter Mountain Fair	15	0.0083	1,456		36	1,491
16600 Land, Buildings & Improvements	7	0.0039	679		17	696
20700 Public Defender	3	0.0017	291		7	298
20800 Grand Jury	1	0.0006	97		2	99
22100 County Clerk	2	0.0011	194		5	199
22700 District Attorney	14	0.0077	1,359		33	1,392
22800 DCSS	44	0.0243	4,270		105	4,375
23500 Sheriff	162.5	0.0897	15,770		387	16,157
23600 Boating Safety	17	0.0094	1,650		40	1,690
23700 Sheriff Civil Unit	4	0.0022	388		10	398
24600 Detention Annex	21	0.0116	2,038		50	2,088
26000 Jail	88.5	0.0488	8,589		211	8,799
26100 Burney Substation	2.5	0.0014	243		6	249
26200 Juvenile Hall	59.5	0.0328	5,774		142	5,916
26300 Probation	65	0.0359	6,308		155	6,463
28000 Agriculture Commissioner	1	0.0006	97		2	99
28200 Building	6	0.0033	582		14	597
28600 Planning	4	0.0022	388		10	398
28700 Coroner	5	0.0028	485		12	497
29000 Recorder	7	0.0039	679		17	696

**COUNTY OF SHASTA
PURCHASING**

Fiscal Year 12/13 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
29700 Animal Control	2	0.0011	194		5	199
30100 Roads	98	0.0541	9,511		233	9,744
40200 Environmental Health	8	0.0044	776		19	795
40400 Mental Health Services Act	51	0.0281	4,949		121	5,071
41000 Mental Health	31	0.0171	3,009		74	3,082
41100 Public Health	246	0.1358	23,874		585	24,459
41200 Health Care	2	0.0011	194		5	199
41700 Child Services	2	0.0011	194		5	199
42200 Alcohol & Drug	14	0.0077	1,359		33	1,392
42500 Perinatal	9	0.0050	873		21	895
50100 Social Services Administration	180	0.0993	17,469		428	17,897
50200 Health and Human Services Agency	15	0.0083	1,456		36	1,491
53000 Opportunity Center	6.5	0.0036	631		15	646
54300 Housing	3	0.0017	291		7	298
59000 Community Action Agency	4	0.0022	388		10	398
59600 Housing Rehabilitation	1	0.0006	97		2	99
61000 Library	1	0.0006	97		2	99
70100 Recreation & Parks	1	0.0006	97		2	99
00200 Fall River Mills Airport	2	0.0011	194		5	199
94000 Fleet Management	38	0.0210	3,688		90	3,778
95000 Risk Management	11	0.0061	1,068		26	1,094
92500 Information Systems	232	0.1280	22,515		552	23,067
95500 Facilities Management	31	0.0171	3,009		74	3,082
00207 Solid Waste	7	0.0039	679		17	696
00210 Shasta County Transit	1	0.0006	97		2	99
00302 Amber Ridge PRD	1	0.0006	97		2	99
00303 Marianas PRD	1	0.0006	97		2	99
00304 Coloma PRD	1	0.0006	97		2	99
00319 Manor Crest PRD	1	0.0006	97		2	99
00325 Manton Heights PRD	1	0.0006	97		2	99

**COUNTY OF SHASTA
PURCHASING**

Fiscal Year 12/13 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
00333 Robledo Road PRD Admin	1	0.0006	97		2	99
00343 Millville Way PRD Admin	1	0.0006	97		2	99
00368 Old Stagecoach PRD	1	0.0006	97		2	99
00369 Inter Mountain PRD	1	0.0006	97		2	99
00371 Water Agency	1	0.0006	97		2	99
00372 Dusty PRD	1	0.0006	97		2	99
00373 AQMD	5	0.0028	485		12	497
00374 Castella Water	1	0.0006	97		2	99
00377 Jones Valley Water	2	0.0011	194		5	199
00378 Palo Cedro Sewer	1	0.0006	97		2	99
00387 Cottonwood Sewer	1	0.0006	97		2	99
00391 Fire Protection Admin.	171	0.0944	16,595		407	17,002
00396 Cragview Water	1	0.0006	97		2	99
00612 Waterleaf Estates PRD	1	0.0006	97		2	99
00835 Detention Fac Inmate Funds Adm	0.5	0.0003	49		1	50
00851 IHSS Public Authority	3	0.0017	291		7	298
Total	1,812	1.0000	175,852		4,191	180,043
Direct Bill			175,852		4,191	180,043
Less CSD's	(51)	(0.0281)	(4,949)			(4,949)
Total Operating	1,761	0.9719	170,903		4,191	175,094

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

Fiscal Year 12/13 Actual	Total	Purchase Assistance
10200 CAO	485	485
11000 Auditor - Controller	1,747	1,747
11100 TTC	1,650	1,650
12000 County Counsel	194	194
13000 Personnel	873	873
10100 Board of Supervisors	298	298
10300 Clerk of the Board	298	298
11200 Assessor	1,094	1,094
14000 Elections	2,088	2,088
15900 Inter Mountain Fair	1,491	1,491
16600 Land, Buildings & Improvements	696	696
20700 Public Defender	298	298
20800 Grand Jury	99	99
22100 County Clerk	199	199
22700 District Attorney	1,392	1,392
22800 DCSS	4,375	4,375
23500 Sheriff	16,157	16,157
23600 Boating Safety	1,690	1,690
23700 Sheriff Civil Unit	398	398
24600 Detention Annex	2,088	2,088
26000 Jail	8,799	8,799
26100 Burney Substation	249	249
26200 Juvenile Hall	5,916	5,916
26300 Probation	6,463	6,463
28000 Agriculture Commissioner	99	99
28200 Building	597	597
28600 Planning	398	398
28700 Coroner	497	497
29000 Recorder	696	696
29700 Animal Control	199	199
30100 Roads	9,744	9,744
40200 Environmental Health	795	795

Fiscal Year 12/13 Actual	Total	Purchase Assistance
40400 Mental Health Services Act	5,071	5,071
41000 Mental Health	3,082	3,082
41100 Public Health	24,459	24,459
41200 Health Care	199	199
41700 Child Services	199	199
42200 Alcohol & Drug	1,392	1,392
42500 Perinatal	895	895
50100 Social Services Administration	17,897	17,897
50200 Health and Human Services Agency	1,491	1,491
53000 Opportunity Center	646	646
54300 Housing	298	298
59000 Community Action Agency	398	398
59600 Housing Rehabilitation	99	99
61000 Library	99	99
70100 Recreation & Parks	99	99
00200 Fall River Mills Airport	199	199
94000 Fleet Management	3,778	3,778
95000 Risk Management	1,094	1,094
92500 Information Systems	23,067	23,067
95500 Facilities Management	3,082	3,082
00207 Solid Waste	696	696
00210 Shasta County Transit	99	99
00302 Amber Ridge PRD	99	99
00303 Marianas PRD	99	99
00304 Coloma PRD	99	99
00319 Manor Crest PRD	99	99
00325 Manton Heights PRD	99	99
00333 Robledo Road PRD Admin	99	99
00343 Millville Way PRD Admin	99	99
00368 Old Stagecoach PRD	99	99
00369 Inter Mountain PRD	99	99
00371 Water Agency	99	99
00372 Dusty PRD	99	99

COUNTY OF SHASTA
PURCHASING

Fiscal Year 12/13 Actual	Total	Purchase Assistance
00373 AQMD	497	497
00374 Castella Water	99	99
00377 Jones Valley Water	199	199
00378 Palo Cedro Sewer	99	99
00387 Cottonwood Sewer	99	99
00391 Fire Protection Admin.	17,002	17,002
00396 Cragview Water	99	99
00612 Waterleaf Estates PRD	99	99
00835 Detention Fac Inmate Funds Adm	50	50
00851 IHSS Public Authority	298	298
Total	180,043	180,043
Direct Bill	180,043	180,043
Less CSD's	(4,949)	(4,949)
Total Operating	175,094	175,094

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Fiscal Year 12/13 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.

\$20,216 of legal service revenue was treated as a direct bill during the year. \$421,245 was collected for the Outstationed At Attorney(s) during FY 2012-13, this amount is also treated as direct billed.

The County did not bill for the remainder of the above services for FY 2012-13.

COUNTY OF SHASTA
COUNTY COUNSEL

Fiscal Year 12/13 Actual	Total	Individual					Contracts	Outstationed At
		General & Admin	Attorney Services	General Government	Personnel	Litigation		
Time %	100.00%	24.43%	11.89%	1.22%	14.07%	24.46%	23.93%	
Wages & Benefits								
Salaries & Wages	950,470	158,535	77,158	7,917	91,305	158,730	155,290	301,535
Benefits	358,597	58,735	28,586	2,933	33,828	58,808	57,533	118,174
Services & Supplies								
Communications	7,004	1,711	833	85	985	1,713	1,676	
Household Exp.	10,240	2,502	1,218	125	1,441	2,505	2,450	
Insurance	2,469	412	200	21	237	412	403	783
Maint. Of Equip.	1,254	306	149	15	176	307	300	
Maint. Of Struct.	11,749	2,870	1,397	143	1,653	2,874	2,812	
Memberships	8,858	1,477	719	74	851	1,479	1,447	2,810
Office Exp.	6,170	1,507	734	75	868	1,509	1,476	
Office Exp. Legal Research Pubs.	19,430	3,241	1,577	162	1,867	3,245	3,175	6,164
Postage	434	106	52	5	61	106	104	
Professional & Special Svs	86	21	10	1	12	21	21	
Info. Systems Service	21,755	5,315	2,587	265	3,061	5,321	5,206	
Personnel Preemployment Services	274	67	33	3	39	67	66	
Rents & Leases Equip	1,857	454	221	23	261	454	444	
Rents & Leases Struct	1,581	386	188	19	222	387	378	
Small Tools & Equip	2,220	542	264	27	312	543	531	
Software	1,962	479	233	24	276	480	470	
Special Dept. Expense	19,173	4,684	2,280	234	2,698	4,690	4,588	
Trans. & Travel	13,899	3,396	1,653	170	1,956	3,400	3,326	
Utilities	20,280	4,954	2,411	247	2,853	4,960	4,853	
Cost Applied/Transfers								
Cost Applied Other	(421,245)							(421,245)
Cost Applied A-87	(822,850)	(822,850)						
Expenditures Per Financial Statements	<u>215,667</u>	<u>(571,149)</u>	<u>122,502</u>	<u>12,570</u>	<u>144,963</u>	<u>252,010</u>	<u>246,550</u>	<u>8,221</u>

COUNTY OF SHASTA
COUNTY COUNSEL

Fiscal Year 12/13 Actual	Total	General & Admin	Individual Attorney Services	General Government	Personnel	Litigation	Contracts	Outstationed At
Cost Adjustments								
Deductions - Cost Applied	1,244,095	822,850						421,245
Legal Services Revenue	(20,216)		(20,216)					
Charges for Services - A87	(1,951)							
Deduction - PY Cost Reimb Rev	1,951							
Miscellaneous Revenue	(4,000)	(4,000)						
Building Use to CSD	147,341	147,341						
Equipment Use to CSD	11,537	11,537						
County Audit to CSD	547	547						
Functional Cost	<u>1,594,971</u>	<u>407,126</u>	<u>102,286</u>	<u>12,570</u>	<u>144,963</u>	<u>252,010</u>	<u>246,550</u>	<u>429,466</u>
Additions - 1st Allocation								
Reallocate Admin	(0)	(407,126)	64,056	6,573	75,801	131,776	128,921	
Allocable Costs	1,594,971		166,342	19,142	220,764	383,786	375,471	429,466
Unallocated	(19,142)			(19,142)				
1st Allocation	<u>1,575,829</u>		<u>166,342</u>		<u>220,764</u>	<u>383,786</u>	<u>375,471</u>	<u>429,466</u>
Additions - 2nd Allocation								
Other	31,686	31,686						
Reallocate Admin	(0)	(31,686)	4,985	512	5,899	10,256	10,034	
Allocable Costs	31,686		4,985	512	5,899	10,256	10,034	
Unallocated	(512)			(512)				
2nd Allocation	<u>31,174</u>		<u>4,985</u>		<u>5,899</u>	<u>10,256</u>	<u>10,034</u>	
Total Allocated	<u>1,607,003</u>		<u>171,328</u>		<u>226,663</u>	<u>394,042</u>	<u>385,504</u>	<u>429,466</u>

Fiscal Year 12/13 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
10200 CAO	140.00	0.1107	18,413			18,413
11000 Auditor - Controller	22.25	0.0176	2,926			2,926
11100 TTC	26.25	0.0208	3,452			3,452
11300 Purchasing	3.50	0.0028	460			460
13000 Personnel	1.00	0.0008	132			132
10100 Board of Supervisors	76.00	0.0601	9,996		354	10,349
10300 Clerk of the Board	107.00	0.0846	14,073		498	14,571
11200 Assessor	26.75	0.0212	3,518		124	3,643
14000 Elections	9.25	0.0073	1,217		43	1,260
15900 Inter Mountain Fair	15.25	0.0121	2,006		71	2,077
20800 Grand Jury	95.00	0.0751	12,495		442	12,936
22700 District Attorney	6.75	0.0053	888		31	919
22800 DCSS	5.50	0.0043	723		26	749
23500 Sheriff	23.50	0.0186	3,091		109	3,200
26000 Jail	6.25	0.0049	822		29	851
26300 Probation	31.50	0.0249	4,143		147	4,289
28000 Agriculture Commissioner	5.75	0.0045	756		27	783
28200 Building	60.00	0.0474	7,891		279	8,170
28600 Planning	92.75	0.0733	12,199		431	12,630
29000 Recorder	10.50	0.0083	1,381		49	1,430
29200 Public Guardian	1.25	0.0010	164	(6,335)	6	(6,165)
29700 Animal Control	1.50	0.0012	197		7	204
29900 Public Administration	38.50	0.0304	5,064	(13,881)	179	(8,638)
30100 Roads	62.00	0.0490	8,154		288	8,443
40200 Environmental Health	10.75	0.0085	1,414		50	1,464
50200 Health and Human Services Agency	285.50	0.2257	37,550		1,328	38,878
54300 Housing	2.00	0.0016	263		9	272
59000 Community Action Agency	2.75	0.0022	362		13	374
94000 Fleet Management	20.25	0.0160	2,663		94	2,758

Fiscal Year 12/13 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
95000 Risk Management	0.50	0.0004	66		2	68
92500 Information Systems	15.75	0.0125	2,071		73	2,145
00371 Water Agency	5.00	0.0040	658		23	681
00373 AQMD	22.00	0.0174	2,893		102	2,996
00391 Fire Protection Admin.	15.50	0.0123	2,039		72	2,111
00843 Prop 10 Children & Fam. 1st	16.75	0.0132	2,203		78	2,281
Total	1,265	1.0000	166,342	(20,216)	4,985	151,112
Direct Bill						20,216
			166,342		4,985	171,328
Less CSD's	(193)	(0.1526)	(25,384)			(25,384)
Total Operating	1,072	0.8474	140,959	(20,216)	4,985	145,944

Basis of Allocation : Attorney Hours

COUNTY OF SHASTA
COUNTY COUNSEL

Fiscal Year 12/13 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
10200 CAO	8.00	0.0042	936			936
11000 Auditor - Controller	22.00	0.0117	2,574			2,574
11100 TTC	15.00	0.0079	1,755			1,755
11300 Purchasing	2.00	0.0011	234			234
12000 County Counsel	11.00	0.0058	1,287			1,287
13000 Personnel	9.00	0.0048	1,053			1,053
10100 Board of Supervisors	5.00	0.0026	585		16	601
10300 Clerk of the Board	3.00	0.0016	351		10	361
11200 Assessor	42.00	0.0223	4,914		136	5,050
14000 Elections	9.00	0.0048	1,053		29	1,082
15900 Inter Mountain Fair	1.00	0.0005	117		3	120
17500 CSA Administration	6.00	0.0032	702		19	721
20700 Public Defender	25.00	0.0132	2,925		81	3,006
22100 County Clerk	2.00	0.0011	234		6	240
22700 District Attorney	58.00	0.0307	6,786		188	6,974
22800 DCSS	96.00	0.0509	11,231		311	11,542
23500 Sheriff	117.00	0.0620	13,688		379	14,067
23600 Boating Safety	5.00	0.0026	585		16	601
23700 Sheriff Civil Unit	6.00	0.0032	702		19	721
24600 Detention Annex	7.00	0.0037	819		23	842
25600 Victim Witness	11.00	0.0058	1,287		36	1,323
26000 Jail	96.00	0.0509	11,231		311	11,542
26100 Burney Substation	15.00	0.0079	1,755		49	1,803
26200 Juvenile Hall	28.00	0.0148	3,276		91	3,367
26300 Probation	91.00	0.0482	10,646		295	10,941
28000 Agriculture Commissioner	13.00	0.0069	1,521		42	1,563
28200 Building	14.00	0.0074	1,638		45	1,683
28600 Planning	10.00	0.0053	1,170		32	1,202
28700 Coroner	7.00	0.0037	819		23	842
29000 Recorder	9.00	0.0048	1,053		29	1,082
29700 Animal Control	10.00	0.0053	1,170		32	1,202
30100 Roads	90.00	0.0477	10,529		292	10,821

COUNTY OF SHASTA
COUNTY COUNSEL

Fiscal Year 12/13 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
40200 Environmental Health	14.00	0.0074	1,638		45	1,683
40400 Mental Health Services Act	34.00	0.0180	3,978		110	4,088
41000 Mental Health	89.00	0.0472	10,412		288	10,701
41100 Public Health	141.00	0.0747	16,496		457	16,953
41700 Child Services	13.00	0.0069	1,521		42	1,563
42200 Alcohol & Drug	19.00	0.0101	2,223		62	2,284
42500 Perinatal	10.00	0.0053	1,170		32	1,202
50100 Social Services Administration	467.00	0.2475	54,635		1,514	56,149
50200 Health and Human Services Agency	88.00	0.0466	10,295		285	10,581
53000 Opportunity Center	46.00	0.0244	5,382		149	5,531
54300 Housing	8.00	0.0042	936		26	962
57000 Veterans' Services	5.00	0.0026	585		16	601
59000 Community Action Agency	3.00	0.0016	351		10	361
59100 HSG Cal Home						
59600 Housing Rehabilitation	1.00	0.0005	117		3	120
62000 Agriculture Extension Service	2.00	0.0011	234		6	240
62100 Farm Advisor	1.00	0.0005	117		3	120
94000 Fleet Management	5.00	0.0026	585		16	601
95000 Risk Management	9.00	0.0048	1,053		29	1,082
92500 Information Systems	43.00	0.0228	5,031		139	5,170
95500 Facilities Management	34.00	0.0180	3,978		110	4,088
00373 AQMD	7.00	0.0037	819		23	842
00391 Fire Protection Admin.	2.00	0.0011	234		6	240
00851 IHSS Public Authority	3.00	0.0016	351		10	361
Total	1,887	1.0000	220,764		5,899	226,663
Direct Bill						
			220,764		5,899	226,663
Less CSD's	(67)	(0.0355)	(7,838)			(7,838)
Total Operating	1,820	0.9645	212,925		5,899	218,824

Basis of Allocation : Number of Authorized Positions

**COUNTY OF SHASTA
COUNTY COUNSEL**

Fiscal Year 12/13 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
11100 TTC	3.00	0.0152	5,815			5,815
10100 Board of Supervisors	1.00	0.0051	1,938		53	1,991
10300 Clerk of the Board	0.50	0.0025	969		26	995
11200 Assessor	2.00	0.0101	3,877		105	3,982
22100 County Clerk	1.00	0.0051	1,938		53	1,991
22700 District Attorney	9.00	0.0455	17,445		473	17,918
23500 Sheriff	26.17	0.1322	50,726		1,376	52,102
26000 Jail	6.00	0.0303	11,630		316	11,945
28200 Building	36.33	0.1835	70,419		1,911	72,330
28600 Planning	19.33	0.0976	37,468		1,017	38,484
29200 Public Guardian	48.00	0.2424	93,039		2,524	95,564
29900 Public Administration	3.00	0.0152	5,815		158	5,973
30100 Roads	13.67	0.0690	26,497		719	27,216
40200 Environmental Health	11.34	0.0573	21,980		596	22,577
41000 Mental Health	9.00	0.0455	17,445		473	17,918
50100 Social Services Administration	7.00	0.0354	13,568		368	13,936
50200 Health and Human Services Agency	1.00	0.0051	1,938		53	1,991
00373 AQMD	0.66	0.0033	1,279		35	1,314
Total	198	1.0000	383,786		10,256	394,042
Direct Bill						
			383,786		10,256	394,042
Less CSD's	(3)	(0.0152)	(5,815)			(5,815)
Total Operating	195	0.9848	377,972		10,256	388,227

Basis of Allocation : Total Number of Cases per Department

**COUNTY OF SHASTA
COUNTY COUNSEL**

Fiscal Year 12/13 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
10200 CAO	5.00	0.0028	1,036			1,036
11000 Auditor - Controller	18.00	0.0099	3,730			3,730
11100 TTC	17.00	0.0094	3,523			3,523
12000 County Counsel	2.00	0.0011	414			414
13000 Personnel	9.00	0.0050	1,865			1,865
10100 Board of Supervisors	3.00	0.0017	622		17	639
10300 Clerk of the Board	3.00	0.0017	622		17	639
11200 Assessor	11.00	0.0061	2,279		63	2,342
14000 Elections	21.00	0.0116	4,351		120	4,471
15900 Inter Mountain Fair	15.00	0.0083	3,108		85	3,194
16600 Land, Buildings & Improvements	7.00	0.0039	1,450		40	1,490
20700 Public Defender	3.00	0.0017	622		17	639
20800 Grand Jury	1.00	0.0006	207		6	213
22100 County Clerk	2.00	0.0011	414		11	426
22700 District Attorney	14.00	0.0077	2,901		80	2,981
22800 DCSS	44.00	0.0243	9,117		251	9,368
23500 Sheriff	162.50	0.0897	33,672		926	34,598
23600 Boating Safety	17.00	0.0094	3,523		97	3,619
23700 Sheriff Civil Unit	4.00	0.0022	829		23	852
24600 Detention Annex	21.00	0.0116	4,351		120	4,471
26000 Jail	88.50	0.0488	18,338		504	18,843
26100 Burney Substation	2.50	0.0014	518		14	532
26200 Juvenile Hall	59.50	0.0328	12,329		339	12,668
26300 Probation	65.00	0.0359	13,469		370	13,839
28000 Agriculture Commissioner	1.00	0.0006	207		6	213
28200 Building	6.00	0.0033	1,243		34	1,277
28600 Planning	4.00	0.0022	829		23	852
28700 Coroner	5.00	0.0028	1,036		28	1,065
29000 Recorder	7.00	0.0039	1,450		40	1,490
29700 Animal Control	2.00	0.0011	414		11	426
30100 Roads	98.00	0.0541	20,307		558	20,865
40200 Environmental Health	8.00	0.0044	1,658		46	1,703
40400 Mental Health Services Act	51.00	0.0281	10,568		291	10,858

COUNTY OF SHASTA
COUNTY COUNSEL

Fiscal Year 12/13 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
41000 Mental Health	31.00	0.0171	6,424		177	6,600
41100 Public Health	246.00	0.1358	50,974		1,402	52,376
41200 Health Care	2.00	0.0011	414		11	426
41700 Child Services	2.00	0.0011	414		11	426
42200 Alcohol & Drug	14.00	0.0077	2,901		80	2,981
42500 Perinatal	9.00	0.0050	1,865		51	1,916
50100 Social Services Administration	180.00	0.0993	37,298		1,026	38,324
50200 Health and Human Services Agency	15.00	0.0083	3,108		85	3,194
53000 Opportunity Center	6.50	0.0036	1,347		37	1,384
54300 Housing	3.00	0.0017	622		17	639
59000 Community Action Agency	4.00	0.0022	829		23	852
59600 Housing Rehabilitation	1.00	0.0006	207		6	213
61000 Library	1.00	0.0006	207		6	213
70100 Recreation & Parks	1.00	0.0006	207		6	213
00200 Fall River Mills Airport	2.00	0.0011	414		11	426
94000 Fleet Management	38.00	0.0210	7,874		217	8,091
95000 Risk Management	11.00	0.0061	2,279		63	2,342
92500 Information Systems	232.00	0.1280	48,073		1,322	49,395
95500 Facilities Management	31.00	0.0171	6,424		177	6,600
00207 Solid Waste	7.00	0.0039	1,450		40	1,490
00210 Shasta County Transit	1.00	0.0006	207		6	213
00302 Amber Ridge PRD	1.00	0.0006	207		6	213
00303 Marianas PRD	1.00	0.0006	207		6	213
00304 Coloma PRD	1.00	0.0006	207		6	213
00319 Manor Crest PRD	1.00	0.0006	207		6	213
00325 Manton Heights PRD	1.00	0.0006	207		6	213
00333 Robledo Road PRD Admin	1.00	0.0006	207		6	213
00343 Millville Way PRD Admin	1.00	0.0006	207		6	213
00368 Old Stagecoach PRD	1.00	0.0006	207		6	213
00369 Inter Mountain PRD	1.00	0.0006	207		6	213
00371 Water Agency	1.00	0.0006	207		6	213
00372 Dusty PRD	1.00	0.0006	207		6	213
00373 AQMD	5.00	0.0028	1,036		28	1,065
00374 Castella Water	1.00	0.0006	207		6	213

Fiscal Year 12/13 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
00377 Jones Valley Water	2.00	0.0011	414		11	426
00378 Palo Cedro Sewer	1.00	0.0006	207		6	213
00387 Cottonwood Sewer	1.00	0.0006	207		6	213
00391 Fire Protection Admin.	171.00	0.0944	35,433		974	36,408
00396 Cragview Water	1.00	0.0006	207		6	213
00612 Waterleaf Estates PRD	1.00	0.0006	207		6	213
00835 Detention Fac Inmate Funds Adm	0.50	0.0003	104		3	106
00851 IHSS Public Authority	3.00	0.0017	622		17	639
Total	1,812	1.0000	375,471		10,034	385,504
Direct Bill			375,471		10,034	385,504
Less CSD's	(51)	(0.0281)	(10,568)			(10,568)
Total Operating	1,761	0.9719	364,903		10,034	374,936

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

Fiscal Year 12/13 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
50100 Social Services Administration	1.00	1.0000	429,466	(421,245)		8,221
Total	1	1.0000	429,466	(421,245)		8,221
Direct Bill						421,245
			429,466			429,466
Less CSD's						
Total Operating	1	1.0000	429,466	(421,245)		429,466

Basis of Allocation: Outstationed Attorneys' Hours

COUNTY OF SHASTA
COUNTY COUNSEL

Fiscal Year 12/13 Actual	Total	Individual Attorney Services	Personnel	Litigation	Contracts	Outstationed At
10200 CAO	20,385	18,413	936		1,036	
11000 Auditor - Controller	9,230	2,926	2,574		3,730	
11100 TTC	14,545	3,452	1,755	5,815	3,523	
11300 Purchasing	694	460	234			
12000 County Counsel	1,701		1,287		414	
13000 Personnel	3,049	132	1,053		1,865	
10100 Board of Supervisors	13,580	10,349	601	1,991	639	
10300 Clerk of the Board	16,565	14,571	361	995	639	
11200 Assessor	15,016	3,643	5,050	3,982	2,342	
14000 Elections	6,813	1,260	1,082		4,471	
15900 Inter Mountain Fair	5,391	2,077	120		3,194	
16600 Land, Buildings & Improvements	1,490				1,490	
17500 CSA Administration	721		721			
20700 Public Defender	3,645		3,006		639	
20800 Grand Jury	13,149	12,936			213	
22100 County Clerk	2,657		240	1,991	426	
22700 District Attorney	28,792	919	6,974	17,918	2,981	
22800 DCSS	21,659	749	11,542		9,368	
23500 Sheriff	103,967	3,200	14,067	52,102	34,598	
23600 Boating Safety	4,221		601		3,619	
23700 Sheriff Civil Unit	1,573		721		852	
24600 Detention Annex	5,313		842		4,471	
25600 Victim Witness	1,323		1,323			
26000 Jail	43,182	851	11,542	11,945	18,843	
26100 Burney Substation	2,336		1,803		532	
26200 Juvenile Hall	16,035		3,367		12,668	
26300 Probation	29,070	4,289	10,941		13,839	
28000 Agriculture Commissioner	2,559	783	1,563		213	
28200 Building	83,461	8,170	1,683	72,330	1,277	
28600 Planning	53,168	12,630	1,202	38,484	852	
28700 Coroner	1,906		842		1,065	

COUNTY OF SHASTA
COUNTY COUNSEL

Fiscal Year 12/13 Actual	Total	Individual Attorney Services	Personnel	Litigation	Contracts	Outstationed At
29000 Recorder	4,002	1,430	1,082		1,490	
29200 Public Guardian	89,399	(6,165)		95,564		
29700 Animal Control	1,832	204	1,202		426	
29900 Public Administration	(2,665)	(8,638)		5,973		
30100 Roads	67,345	8,443	10,821	27,216	20,865	
40200 Environmental Health	27,427	1,464	1,683	22,577	1,703	
40400 Mental Health Services Act	14,946		4,088		10,858	
41000 Mental Health	35,219		10,701	17,918	6,600	
41100 Public Health	69,329		16,953		52,376	
41200 Health Care	426				426	
41700 Child Services	1,989		1,563		426	
42200 Alcohol & Drug	5,265		2,284		2,981	
42500 Perinatal	3,119		1,202		1,916	
50100 Social Services Administration	116,630		56,149	13,936	38,324	8,221
50200 Health and Human Services Agency	54,643	38,878	10,581	1,991	3,194	
53000 Opportunity Center	6,915		5,531		1,384	
54300 Housing	1,873	272	962		639	
57000 Veterans' Services	601		601			
59000 Community Action Agency	1,587	374	361		852	
59100 HSG Cal Home						
59600 Housing Rehabilitation	333		120		213	
61000 Library	213				213	
62000 Agriculture Extension Service	240		240			
62100 Farm Advisor	120		120			
70100 Recreation & Parks	213				213	
00200 Fall River Mills Airport	426				426	
94000 Fleet Management	11,449	2,758	601		8,091	
95000 Risk Management	3,492	68	1,082		2,342	
92500 Information Systems	56,710	2,145	5,170		49,395	
95500 Facilities Management	10,688		4,088		6,600	
00207 Solid Waste	1,490				1,490	
00210 Shasta County Transit	213				213	

Fiscal Year 12/13 Actual	Total	Individual Attorney Services	Personnel	Litigation	Contracts	Outstationed At
00302 Amber Ridge PRD	213				213	
00303 Marianas PRD	213				213	
00304 Coloma PRD	213				213	
00319 Manor Crest PRD	213				213	
00325 Manton Heights PRD	213				213	
00333 Robledo Road PRD Admin	213				213	
00343 Millville Way PRD Admin	213				213	
00368 Old Stagecoach PRD	213				213	
00369 Inter Mountain PRD	213				213	
00371 Water Agency	894	681			213	
00372 Dusty PRD	213				213	
00373 AQMD	6,216	2,996	842	1,314	1,065	
00374 Castella Water	213				213	
00377 Jones Valley Water	426				426	
00378 Palo Cedro Sewer	213				213	
00387 Cottonwood Sewer	213				213	
00391 Fire Protection Admin.	38,759	2,111	240		36,408	
00396 Cragview Water	213				213	
00612 Waterleaf Estates PRD	213				213	
00835 Detention Fac Inmate Funds Adm	106				106	
00843 Prop 10 Children & Fam. 1st	2,281	2,281				
00851 IHSS Public Authority	999		361		639	
Total	1,165,542	151,112	226,663	394,042	385,504	8,221
Direct Bill	441,461	20,216				421,245
	1,607,003	171,328	226,663	394,042	385,504	429,466
Less CSD's	(49,605)	(25,384)	(7,838)	(5,815)	(10,568)	
Total Operating	1,557,398	145,944	218,824	388,227	374,936	429,466

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Fiscal Year 12/13 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 2012-13.

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 2012-13.

Schedule of Costs
to be Reallocated
by Function

COUNTY OF SHASTA
PERSONNEL

12/26/2013

Fiscal Year 12/13 Actual	Total	General & Admin	General Personnel	Pre- Employment
Wages & Benefits				
Salaries & Wages	494,780		494,780	
Benefits	225,610		225,610	
Services & Supplies				
Clothing/Personal Supplies	8		8	
Communications	5,197		5,197	
Food	109		109	
Household Exp.	10,734		10,734	
Insurance	1,846		1,846	
Maint. Of Equip.	1,506		1,506	
Maint. Of Struct.	10,939		10,939	
Memberships	4,278		4,278	
Office Exp.	6,877		6,877	
Postage	1,198		1,198	
Professional & Special Svs	24,914			24,914
Labor Management Negotiator	116,027		116,027	
Info. Systems Service	36,249		36,249	
Personnel Preemployment Services	92,441			92,441
Public & Legal Notices	39,038			39,038
Rents & Leases Equip	7,134		7,134	
Small Tools & Equip	1,999		1,999	
Special Dept. Expense	22,350		22,350	
Fingerprinting	24,200			24,200
Trans. & Travel	9,618		9,618	
Utilities	20,852		20,852	
Cost Applied/Transfers				
Cost Applied Other	(151,054)	(151,054)		
Cost Applied A-87	(1,017,843)	(1,017,843)		
Expenditures Per Financial Statements	(10,993)	(1,168,897)	977,311	180,593

Schedule of Costs
to be Reallocated
by Function

COUNTY OF SHASTA
PERSONNEL

12/26/2013

Fiscal Year 12/13 Actual	Total	General & Admin	General Personnel	Pre- Employment
Cost Adjustments				
Deductions - Cost Applied	1,168,897	1,168,897		
Miscellaneous Revenue	(129)	(129)		
Building Use to CSD	151,627	151,627		
Equipment Use to CSD	11,901	11,901		
County Audit to CSD	301	301		
Functional Cost	<u>1,321,605</u>	<u>163,701</u>	<u>977,311</u>	<u>180,593</u>
Additions - 1st Allocation				
Other				
Reallocate Admin	(0)	(163,701)	138,169	25,532
Allocable Costs	1,321,605		1,115,480	206,125
Unallocated				
1st Allocation	<u>1,321,605</u>		<u>1,115,480</u>	<u>206,125</u>
Additions - 2nd Allocation				
Other	34,933	34,933		
Reallocate Admin		(34,933)	29,485	5,448
Allocable Costs	34,933		29,485	5,448
Unallocated				
2nd Allocation	<u>34,933</u>		<u>29,485</u>	<u>5,448</u>
Total Allocated	<u><u>1,356,537</u></u>		<u><u>1,144,964</u></u>	<u><u>211,573</u></u>

**COUNTY OF SHASTA
PERSONNEL**

Fiscal Year 12/13 Actual	Allocation Units	Allocated		1st Allocation	Direct Billed	2nd Allocation	Total
			Percent				
10200 CAO	8.00		0.0042	4,729			4,729
11000 Auditor - Controller	22.00		0.0117	13,005			13,005
11100 TTC	15.00		0.0079	8,867			8,867
11300 Purchasing	2.00		0.0011	1,182			1,182
12000 County Counsel	11.00		0.0058	6,503			6,503
13000 Personnel	9.00		0.0048	5,320			5,320
10100 Board of Supervisors	5.00		0.0026	2,956		81	3,037
10300 Clerk of the Board	3.00		0.0016	1,773		49	1,822
11200 Assessor	42.00		0.0223	24,828		680	25,508
14000 Elections	9.00		0.0048	5,320		146	5,466
15900 Inter Mountain Fair	1.00		0.0005	591		16	607
17500 CSA Administration	6.00		0.0032	3,547		97	3,644
20700 Public Defender	25.00		0.0132	14,778		405	15,183
22100 County Clerk	2.00		0.0011	1,182		32	1,215
22700 District Attorney	58.00		0.0307	34,286		940	35,226
22800 DCSS	96.00		0.0509	56,749		1,555	58,305
23500 Sheriff	117.00		0.0620	69,163		1,895	71,059
23600 Boating Safety	5.00		0.0026	2,956		81	3,037
23700 Sheriff Civil Unit	6.00		0.0032	3,547		97	3,644
24600 Detention Annex	7.00		0.0037	4,138		113	4,251
25600 Victim Witness	11.00		0.0058	6,503		178	6,681
26000 Jail	96.00		0.0509	56,749		1,555	58,305
26100 Burney Substation	15.00		0.0079	8,867		243	9,110
26200 Juvenile Hall	28.00		0.0148	16,552		454	17,006
26300 Probation	91.00		0.0482	53,794		1,474	55,268
28000 Agriculture Commissioner	13.00		0.0069	7,685		211	7,895
28200 Building	14.00		0.0074	8,276		227	8,503
28600 Planning	10.00		0.0053	5,911		162	6,073
28700 Coroner	7.00		0.0037	4,138		113	4,251
29000 Recorder	9.00		0.0048	5,320		146	5,466
29700 Animal Control	10.00		0.0053	5,911		162	6,073

**COUNTY OF SHASTA
PERSONNEL**

Fiscal Year 12/13 Actual	Allocation Units	Allocated		1st Allocation	Direct Billed	2nd Allocation	Total
			Percent				
30100 Roads	90.00	0.0477		53,203		1,458	54,661
40200 Environmental Health	14.00	0.0074		8,276		227	8,503
40400 Mental Health Services Act	34.00	0.0180		20,099		551	20,650
41000 Mental Health	89.00	0.0472		52,611		1,442	54,053
41100 Public Health	141.00	0.0747		83,351		2,284	85,635
41700 Child Services	13.00	0.0069		7,685		211	7,895
42200 Alcohol & Drug	19.00	0.0101		11,232		308	11,539
42500 Perinatal	10.00	0.0053		5,911		162	6,073
50100 Social Services Administration	467.00	0.2475		276,062		7,566	283,628
50200 Health and Human Services Agency	88.00	0.0466		52,020		1,426	53,446
53000 Opportunity Center	46.00	0.0244		27,192		745	27,938
54300 Housing	8.00	0.0042		4,729		130	4,859
57000 Veterans' Services	5.00	0.0026		2,956		81	3,037
59000 Community Action Agency	3.00	0.0016		1,773		49	1,822
59100 HSG Cal Home							
59600 Housing Rehabilitation	1.00	0.0005		591		16	607
62000 Agriculture Extension Service	2.00	0.0011		1,182		32	1,215
62100 Farm Advisor	1.00	0.0005		591		16	607
94000 Fleet Management	5.00	0.0026		2,956		81	3,037
95000 Risk Management	9.00	0.0048		5,320		146	5,466
92500 Information Systems	43.00	0.0228		25,419		697	26,116
95500 Facilities Management	34.00	0.0180		20,099		551	20,650
00373 AQMD	7.00	0.0037		4,138		113	4,251
00391 Fire Protection Admin.	2.00	0.0011		1,182		32	1,215
00851 IHSS Public Authority	3.00	0.0016		1,773		49	1,822
Total	1,887	1.0000		1,115,480		29,485	1,144,964
Direct Bill							
				1,115,480		29,485	1,144,964
Less CSD's	(67)	(0.0355)		(39,606)			(39,606)
Total Operating	1,820	0.9645		1,075,874		29,485	1,105,358

Basis of Allocation : Number of Authorized Positions

**COUNTY OF SHASTA
PERSONNEL**

Fiscal Year 12/13 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
10200 CAO	1,202.40	0.0080	1,641	(1,202)		438
11000 Auditor - Controller	5,053.71	0.0335	6,896	(5,054)		1,842
11100 TTC	1,188.16	0.0079	1,621	(1,188)		433
11300 Purchasing	197.19	0.0013	269	(197)		72
12000 County Counsel	258.96	0.0017	353	(259)		94
13000 Personnel	630.50	0.0042	860	(631)		230
10300 Clerk of the Board	69.07	0.0005	94	(69)	3	28
11200 Assessor	1,318.70	0.0087	1,799	(1,319)	50	531
14000 Elections	1,373.00	0.0091	1,874	(1,373)	52	553
20700 Public Defender	532.29	0.0035	726	(532)	20	214
22700 District Attorney	3,548.48	0.0235	4,842	(3,548)	136	1,429
22800 DCSS	1,598.42	0.0106	2,181	(1,598)	61	644
23500 Sheriff	16,721.77	0.1107	22,818	(16,722)	639	6,736
26000 Jail	4,338.26	0.0287	5,920	(4,338)	166	1,747
26200 Juvenile Hall	1,742.56	0.0115	2,378	(1,743)	67	702
26300 Probation	19,551.16	0.1294	26,679	(19,551)	747	7,875
28000 Agriculture Commissioner	1,102.96	0.0073	1,505	(1,103)	42	444
28200 Building	4,113.06	0.0272	5,613	(4,113)	157	1,657
28600 Planning	190.25	0.0013	260	(190)	7	77
28700 Coroner	32.92	0.0002	45	(33)	1	13
29200 Public Guardian	79.09	0.0005	108	(79)	3	32
30100 Roads	6,793.71	0.0450	9,271	(6,794)	260	2,737
40200 Environmental Health	313.63	0.0021	428	(314)	12	126
40400 Mental Health Services Act	441.25	0.0029	602	(441)	17	178
41000 Mental Health	9,827.25	0.0651	13,410	(9,827)	376	3,958
41100 Public Health	7,386.39	0.0489	10,079	(7,386)	282	2,975
50100 Social Services Administration	20,828.00	0.1379	28,421	(20,828)	796	8,390
50200 Health and Human Services Agency	12,043.98	0.0797	16,435	(12,044)	460	4,851
53000 Opportunity Center	2,734.93	0.0181	3,732	(2,735)	105	1,102
54300 Housing	242.45	0.0016	331	(242)	9	98
57000 Veterans' Services	674.00	0.0045	920	(674)	26	271
59000 Community Action Agency	37.50	0.0002	51	(38)	1	15
62000 Agriculture Extension Service	39.00	0.0003	53	(39)	1	16

**COUNTY OF SHASTA
PERSONNEL**

Fiscal Year 12/13 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
95000 Risk Management	386.06	0.0026	527	(386)	15	156
92500 Information Systems	20,855.39	0.1381	28,459	(20,855)	797	8,401
95500 Facilities Management	3,579.47	0.0237	4,884	(3,579)	137	1,442
00373 AQMD	28.13	0.0002	38	(28)	1	11
	-					
Total	151,054.05	1.0000	206,125	(151,054)	5,448	60,519
Direct Bill	-					151,054
			206,125		5,448	211,573
Less CSD's	(8,530.92)	-0.0565	(11,641)	8,531		(3,110)
Total Operating	142,523.13	0.9435	194,484	(142,523)	5,448	208,463

Basis of Allocation : Identified Claims by Department

COUNTY OF SHASTA
PERSONNEL

Fiscal Year 12/13 Actual	Total	General Personnel	Pre- Employment
10200 CAO	5,167	4,729	438
11000 Auditor - Controller	14,848	13,005	1,842
11100 TTC	9,300	8,867	433
11300 Purchasing	1,254	1,182	72
12000 County Counsel	6,597	6,503	94
13000 Personnel	5,550	5,320	230
10100 Board of Supervisors	3,037	3,037	
10300 Clerk of the Board	1,850	1,822	28
11200 Assessor	26,039	25,508	531
14000 Elections	6,019	5,466	553
15900 Inter Mountain Fair	607	607	
17500 CSA Administration	3,644	3,644	
20700 Public Defender	15,398	15,183	214
22100 County Clerk	1,215	1,215	
22700 District Attorney	36,655	35,226	1,429
22800 DCSS	58,948	58,305	644
23500 Sheriff	77,794	71,059	6,736
23600 Boating Safety	3,037	3,037	
23700 Sheriff Civil Unit	3,644	3,644	
24600 Detention Annex	4,251	4,251	
25600 Victim Witness	6,681	6,681	
26000 Jail	60,052	58,305	1,747
26100 Burney Substation	9,110	9,110	
26200 Juvenile Hall	17,707	17,006	702
26300 Probation	63,143	55,268	7,875
28000 Agriculture Commissioner	8,340	7,895	444
28200 Building	10,160	8,503	1,657
28600 Planning	6,150	6,073	77

COUNTY OF SHASTA
PERSONNEL

Fiscal Year 12/13 Actual	Total	General Personnel	Pre- Employment
28700 Coroner	4,265	4,251	13
29000 Recorder	5,466	5,466	
29200 Public Guardian	32		32
29700 Animal Control	6,073	6,073	
30100 Roads	57,397	54,661	2,737
40200 Environmental Health	8,629	8,503	126
40400 Mental Health Services Act	20,827	20,650	178
41000 Mental Health	58,012	54,053	3,958
41100 Public Health	88,610	85,635	2,975
41700 Child Services	7,895	7,895	
42200 Alcohol & Drug	11,539	11,539	
42500 Perinatal	6,073	6,073	
50100 Social Services Administration	292,017	283,628	8,390
50200 Health and Human Services Agency	58,297	53,446	4,851
53000 Opportunity Center	29,039	27,938	1,102
54300 Housing	4,956	4,859	98
57000 Veterans' Services	3,308	3,037	271
59000 Community Action Agency	1,837	1,822	15
59100 HSG Cal Home			
59600 Housing Rehabilitation	607	607	
62000 Agriculture Extension Service	1,230	1,215	16
62100 Farm Advisor	607	607	
94000 Fleet Management	3,037	3,037	
95000 Risk Management	5,622	5,466	156
92500 Information Systems	34,516	26,116	8,401
95500 Facilities Management	22,091	20,650	1,442
00373 AQMD	4,263	4,251	11
00391 Fire Protection Admin.	1,215	1,215	
00851 IHSS Public Authority	1,822	1,822	
Total	1,205,483	1,144,964	60,519
Direct Bill	151,054		151,054
	1,356,537	1,144,964	211,573
Less CSD's	(42,716)	(39,606)	(3,110)
Total Operating	1,313,821	1,105,358	208,463

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COUNTY OF SHASTA
Appendix of Internal Service Funds

Unreserved Retained Earnings Per G/L 6-30-13:		
00201-009410 Designation For Vehicle Replacement	\$ 4,143,924	
00201-009413 Designation For Capital Assets Net	1,819,720	
00201-009416 Designation For Fuel Tanks	89,835	
00201-009650 Retained Earnings:	<u>762,822</u>	
Unreserved Retained Earnings Per FS 6-30-13:		6,816,302
Less:		
Designation For Vehicle Replacement	4,233,759	
Designation For Vehicle Capital Assets Net	<u>1,819,720</u>	
Subtotal Adjustments		<u>(6,053,479)</u>
Unreserved Retained Earnings, As Restated		762,822
Financial Statement Expenditures:		
Operating Expenses	2,319,373	
Other Expense		
Subtotal Financial Statement Expenditures	<u>2,319,373</u>	
Less Depreciation	<u>(476,333)</u>	
Adjusted Financial Statement Expenditures	<u>1,843,040</u>	
Divided By	<u>6</u>	
Computed Allowable Working Capital		<u>307,173</u>
Difference Over (Under)		<u>\$ 455,649</u>

COUNTY OF SHASTA
Appendix of Internal Service Funds

Asset Id.	Asset Description	Acq. Date	Acq. Value	Accum. Depr.	Book Value
30260	CARDLOCK SYSTEM	09/24/1993	11,625.40	11,625.40	-
30706	MCS2500 TUNE-UP MACHINE	09/07/1994	14,986.31	14,986.31	-
34094	BRAKE LATHE AAMCO	12/04/1998	6,818.96	6,818.96	-
36952	FUEL CARDREADER	12/28/2005	8,476.16	7,946.40	529.76
Subtotal Equipment			41,906.83	41,377.07	529.76
99858	UNDERGROUND TANK SVC STATION	12/10/1997	271,381.81	84,580.42	186,801.39
99931	BUILDING - PLACER & COURT	06/30/1976	45,246.54	33,482.12	11,764.42
99950	LAND - PLACER & COURT	03/06/1985	55,374.69	-	55,374.69
Subtotal Land & Buildings			372,003.04	118,062.54	253,940.50
39701	FORD F-150 CREW CAB	05/10/2013	34,140.63	812.87	33,327.76
39702	2013 DODGE CARGO VAN	02/27/2013	26,494.29	1,261.63	25,232.66
30118	4X4 93 GMC SIERRA 1500 XCAB	05/01/1993	17,730.78	17,730.78	-
30305	4X4 PICKUP 94 FORD RANGER	11/29/1993	14,471.62	14,471.62	-
30407	PICKUP 1994 FORD F150	04/13/1994	13,731.22	13,731.22	-
30687	4X4 PICKUP CHEV 95 3/4 T XCAB	08/31/1994	25,736.30	25,736.30	-
31114	VAN 95 GMC RALLY	06/01/1995	19,955.28	19,955.28	-
31273	VAN 95 DODGE B150 8 PASSENGER	08/28/1995	18,052.44	18,052.44	-
31654	4X4 96 JEEP CHEROKEE	03/28/1996	19,298.57	19,298.57	-
31766	4X4 PICKUP 96 CHEVROLET 3/4 T	06/18/1996	29,560.41	29,560.41	-
32482	PICKUP 97 CHEVROLET	04/01/1997	26,000.47	26,000.47	-
32582	4X4 97 CHEVROLET	06/05/1997	25,007.15	25,007.15	-
33380	4X4 JEEP CHEROKEE 98	03/27/1998	20,478.10	20,478.10	-
33381	4X4 JEEP CHEROKEE 98	03/27/1998	21,483.39	21,483.39	-
33383	4X4 CHEROKEE JEEP	03/27/1998	20,478.10	20,478.10	-
33498	4X4 FORD F250	04/13/1998	34,176.67	34,176.67	-
34113	AUTO 96 FORD TAURUS	12/10/1998	13,488.83	13,488.83	-
34397	99 FORD TRUCK F250	03/18/1999	29,541.38	29,541.38	-
34759	AUTO 4X4 FOR RANGER 1999	06/07/1999	18,229.28	18,229.28	-
35161	AUTO 97 MERCURY SABLE	02/02/2000	13,274.33	13,274.33	-
35169	4X4 2000 FORD F150	02/25/2000	27,845.66	27,845.66	-

COUNTY OF SHASTA
Appendix of Internal Service Funds

Asset Id.	Asset Description	Acq. Date	Acq. Value	Accum. Depr.	Book Value
35306	2000 FORD MUSTANG	01/09/2001	18,573.83	18,573.83	-
35307	1999 FORD TAURUS	01/08/2001	13,049.11	13,049.11	-
35309	1999 FORD TAURUS	01/08/2001	13,049.11	13,049.11	-
35312	1999 FORD TAURUS	01/17/2001	13,049.11	13,049.11	-
35327	2001 FORD CARGO VAN	03/06/2001	17,893.43	17,893.43	-
35328	2001 FORD CLUB WGN	03/06/2001	21,401.74	21,401.74	-
35334	2001 FORD F150	03/12/2001	30,441.94	30,441.94	-
35340	JEEP CHEROKEE	03/15/2001	21,385.74	21,385.74	-
35350	2001 FORD F150	04/02/2001	26,450.20	26,450.20	-
35357	2000 CHRYSLER CONCORDE	05/09/2001	16,568.95	16,568.95	-
35366	DODGE RAM PU	05/23/2001	37,354.42	37,354.42	-
35426	2000 CROWN VICTORIA USED	12/21/2001	15,985.80	15,985.80	-
35431	JEEP CHEROKEE (USED)	12/26/2001	20,117.75	20,117.75	-
35439	2000 FORD TAURUS	01/14/2002	12,561.80	12,561.80	-
35445	FORD CROWN VICTORIA	02/01/2002	15,985.80	15,985.80	-
35448	2002 DODGE RAM 4X4	02/13/2002	25,901.06	25,901.06	-
35460	2002 FORD RANGER	03/13/2002	14,351.12	14,351.12	-
35476	2002 FORD EXPLORER	04/10/2002	26,520.17	26,520.17	-
35482	2002 DODGE VAN	05/13/2002	17,881.81	17,881.81	-
35483	TOYOTA PRIUS	05/21/2002	21,831.96	21,831.96	-
35494	2002 DODGE TRUCK	05/30/2002	25,927.88	25,927.88	-
35561	CHEV SILVERADO	06/19/2002	16,887.09	16,887.09	-
35610	2002 CHEVY BLAZER	12/18/2002	17,163.49	17,163.49	-
35636	VEHICLE	03/31/2003	11,609.81	11,609.81	-
35667	VEHICLE	04/24/2003	23,018.69	23,018.69	-
35677	VEHICLE	07/17/2003	42,609.51	42,609.51	-
35691	VEHICLE	06/19/2003	21,428.95	21,428.84	0.11
35698	VEHICLE	12/01/2003	28,228.12	28,228.12	-
35710	VEHICLE	02/10/2004	32,571.68	30,671.67	1,900.01
36776	VEHICLE	03/15/2007	26,475.62	26,475.62	-
36781	RENTAL VEHICLE	01/12/2007	13,892.26	9,029.99	4,862.27
36783	VEHICLE	02/05/2007	13,892.26	8,914.22	4,978.04

COUNTY OF SHASTA
Appendix of Internal Service Funds

Asset Id.	Asset Description	Acq. Date	Acq. Value	Accum. Depr.	Book Value
36784	VEHICLE	02/05/2007	13,892.26	8,914.22	4,978.04
36786	VEHICLE	02/20/2007	22,371.99	14,168.93	8,203.06
36787	VEHICLE	02/20/2007	22,371.99	14,168.93	8,203.06
36788	VEHICLE	02/20/2007	19,924.00	19,924.00	-
36790	VEHICLE	10/01/2007	37,898.88	37,898.88	-
36792	VEHICLE	12/01/2007	30,216.79	30,216.79	-
36803	VEHICLE	05/16/2007	5,520.00	3,358.00	2,162.00
36805	VEHICLE	07/13/2007	28,129.90	28,129.90	-
36807	VEHICLE	05/20/2008	49,677.14	49,677.14	-
36808	VEHICLE	06/18/2007	13,254.00	7,952.40	5,301.60
36809	VEHICLE	06/20/2007	26,322.10	26,322.10	-
36810	VEHICLE	06/20/2007	26,322.10	26,322.10	-
36811	VEHICLE	09/01/2007	16,363.76	13,636.47	2,727.29
36812	VEH# 54	08/04/2008	118,098.86	58,065.29	60,033.57
36814	VEHICLE	09/24/2007	24,840.34	14,283.18	10,557.16
36815	VEHICLE	12/03/2007	18,147.49	18,147.49	-
36817	VEHICLE	11/20/2007	23,060.51	12,875.45	10,185.06
36819	VEHICLE	12/07/2007	19,265.49	10,756.57	8,508.92
36820	VEH 308 2006 FORD EXPL	12/11/2007	19,265.49	10,756.57	8,508.92
36821	VEHICLE	12/14/2007	19,265.49	10,756.57	8,508.92
36824	VEH 189 2007 CHEV IMPALA	12/21/2007	14,859.49	8,172.72	6,686.77
36825	VEH# 106 2007 CHEV IMPALA	01/08/2008	14,845.24	8,164.86	6,680.38
36826	VEH# 85 2008 FORD F150	01/11/2008	31,262.78	31,262.78	-
36830	veh# 68 2008 FORD EXPL	03/21/2008	27,606.71	27,606.71	-
36831	VEH 58 2008 FORD CARGO VAN	02/11/2008	27,098.69	27,098.69	-
36832	VEH 9 2008 FORD EXPL XLT	04/01/2008	28,511.41	28,511.41	-
36836	VEHICLE	03/12/2008	16,823.41	8,972.48	7,850.93
36844	VEHICLE	03/27/2008	24,056.75	12,629.82	11,426.93
36846	VEHICLE #64	05/05/2008	34,051.54	34,051.54	-
36847	VEHICLE #67	07/10/2008	31,989.65	31,989.65	-
36848	VEHICLE 132	06/18/2008	20,321.74	10,160.85	10,160.89
36849	VEHICLE	09/09/2008	27,815.46	27,815.46	-

COUNTY OF SHASTA
Appendix of Internal Service Funds

Asset Id.	Asset Description	Acq. Date	Acq. Value	Accum. Depr.	Book Value
36850	VEHICLE	09/09/2008	27,815.46	13,444.16	14,371.30
36853	VEHICLE	11/13/2008	20,384.41	9,512.72	10,871.69
36854	VEHICLE	11/26/2008	18,318.55	8,396.02	9,922.53
36855	VEHICLE	11/26/2008	16,204.30	7,426.97	8,777.33
36856	VEHICLE	12/28/2008	12,376.81	5,569.56	6,807.25
36857	VEHICLE	12/12/2008	12,376.81	5,672.70	6,704.11
36858	VEHICLE	12/12/2008	13,357.99	6,122.42	7,235.57
36859	VEHICLE	12/12/2008	11,328.99	5,192.46	6,136.53
36860	VEHICLE	12/12/2008	13,152.24	6,028.09	7,124.15
36861	VEHICLE	12/31/2008	24,605.61	11,072.52	13,533.09
36862	VEHICLE	01/15/2009	18,644.40	8,389.98	10,254.42
36864	VEHICLE	12/15/2008	16,959.55	7,773.14	9,186.41
36865	VEHICLE	01/15/2009	14,900.16	6,705.09	8,195.07
36866	VEHICLE	01/22/2009	32,898.69	14,530.26	18,368.43
36867	VEHICLE	01/22/2009	37,209.77	16,434.33	20,775.44
36868	VEHICLE	02/18/2009	18,343.28	7,948.76	10,394.52
36869	VEHICLE	02/23/2009	21,864.25	9,474.50	12,389.75
36870	VEHICLE	02/23/2009	18,010.54	7,804.55	10,205.99
36871	VEHICLE	03/26/2009	19,833.53	8,429.24	11,404.29
36872	VEHICLE	04/09/2009	22,052.70	22,052.70	-
36873	VEHICLE	07/05/2009	31,508.77	25,207.00	6,301.77
36874	VEHICLE	06/09/2009	39,079.89	31,813.24	7,266.65
36875	VEHICLE	06/09/2009	40,659.29	33,080.84	7,578.45
36877	VEHICLE	04/08/2004	10,968.10	10,145.48	822.62
36879	VEHICLE	04/16/2004	19,862.34	18,207.12	1,655.22
36881	VEHICLE	04/23/2004	21,049.60	19,295.42	1,754.18
36882	VEH	06/15/2004	22,745.05	22,745.05	-
36886	VEHICLE	06/11/2004	16,829.49	16,829.49	-
36887	VEHICLE	07/19/2004	22,125.90	22,125.90	-
36891	VEHICLE	03/03/2005	20,822.58	20,822.58	-
36892	VEHICLE	03/03/2005	20,150.74	20,150.74	-
36895	VEHICLE	01/27/2005	18,929.63	15,932.43	2,997.20

COUNTY OF SHASTA
Appendix of Internal Service Funds

Asset Id.	Asset Description	Acq. Date	Acq. Value	Accum. Depr.	Book Value
36896	VEHICLE	01/31/2005	11,579.20	9,745.81	1,833.39
36904	VEHICLE	04/13/2005	16,876.98	16,876.98	-
36905	VEHICLE	04/13/2005	16,876.98	16,876.98	-
36906	VEHICLE	04/13/2005	16,876.98	16,876.98	-
36907	VEHICLE	04/13/2005	16,876.98	16,876.98	-
36920	VEHICLE	07/25/2005	22,467.50	22,467.50	-
36921	VEHICLE	07/25/2005	18,504.78	18,504.78	-
36927	VEHICLE	03/29/2006	17,628.13	17,628.13	-
36933	VEHICLE	11/08/2005	23,129.58	17,732.69	5,396.89
36934	VEHICLE	11/08/2005	23,129.59	17,732.69	5,396.90
36935	VEHICLE	11/15/2005	18,284.15	14,017.88	4,266.27
36936	VEHICLE	12/20/2005	18,726.05	18,726.05	-
36937	VEHICLE	11/15/2005	18,488.77	18,488.77	-
36938	VEHICLE	11/18/2005	18,284.15	18,284.15	-
36939	VEHICLE	01/18/2006	21,161.52	21,161.52	-
36941	VEHICLE	03/10/2006	14,315.47	14,315.47	-
36942	VEHICLE	12/05/2005	11,736.54	8,900.18	2,836.36
36946	VEHICLE	06/01/2006	30,799.76	30,799.76	-
36947	VEHICLE	05/01/2007	40,425.98	40,425.98	-
36951	VEHICLE	12/19/2005	25,222.00	25,222.00	-
36953	VEHICLE	01/04/2006	11,736.54	11,736.54	-
36959	VEHICLE	01/25/2006	29,046.10	29,046.10	-
36960	VEHICLE	01/25/2006	29,046.10	29,046.10	-
36961	VEHICLE	02/24/2006	5,655.00	4,147.00	1,508.00
36962	VEHICLE	05/12/2006	26,198.42	18,775.52	7,422.90
36966	VEHICLE	03/01/2007	32,852.86	32,852.86	-
36967	VEHICLE	09/20/2006	23,818.25	16,077.30	7,740.95
39612	VEHICLE	06/09/2009	40,010.59	32,675.32	7,335.27
39613	VEHICLE	06/29/2009	39,704.48	31,763.60	7,940.88
39614	VEHICLE	06/09/2009	39,854.31	32,431.41	7,422.90
39618	VEHICLE	08/18/2009	34,928.36	34,928.36	-
39628	VEHICLE	10/06/2009	19,527.22	7,322.70	12,204.52

COUNTY OF SHASTA
Appendix of Internal Service Funds

Asset Id.	Asset Description	Acq. Date	Acq. Value	Accum. Depr.	Book Value
39630	VEHICLE	03/16/2010	19,433.36	9,022.62	10,410.74
39631	VEHICLE	03/16/2010	32,231.91	32,231.91	-
39633	VEHICLE	04/23/2010	34,059.53	21,571.05	12,488.48
39634	VEHICLE	04/21/2010	30,655.27	30,655.27	-
39635	VEHICLE	06/08/2010	18,767.20	8,266.51	10,500.69
39637	VEHICLE	06/03/2010	15,764.54	4,860.72	10,903.82
39638	VEHICLE	06/03/2010	15,764.54	4,860.72	10,903.82
39642	VEHICLE	06/14/2010	17,888.93	5,515.74	12,373.19
39643	VEHICLE	06/14/2010	21,960.96	6,771.31	15,189.65
39644	FORD FUSION	07/28/2010	15,764.54	4,597.98	11,166.56
39645	VEHICLE	06/30/2010	15,764.54	4,729.35	11,035.19
39646	VEHICLE	09/30/2010	19,074.32	7,493.48	11,580.84
39648	VEHICLE	09/30/2010	29,767.39	27,286.77	2,480.62
39649	VEHICLE	09/30/2010	31,185.82	28,587.00	2,598.82
39650	FORD CROWN VICTORIA	09/30/2010	28,253.18	25,898.76	2,354.42
39652	VEHICLE	09/30/2010	29,233.39	26,797.27	2,436.12
39653	VEHICLE	10/07/2010	27,815.59	25,497.62	2,317.97
39654	FORD F150 SUPERCAB	10/13/2010	25,895.64	7,121.29	18,774.35
39655	FORD EXPEDITION	11/09/2010	40,179.85	21,429.25	18,750.60
39656	FORD EXPEDITION	11/09/2010	40,366.04	21,528.56	18,837.48
39657	FORD EXPEDITION	11/09/2010	37,934.21	20,231.57	17,702.64
39660	FORD FUSION	01/18/2011	15,764.54	3,809.76	11,954.78
39661	FORD FUSION	01/18/2011	15,764.54	3,809.76	11,954.78
39662	FORD FUSION	01/18/2011	15,764.54	3,809.76	11,954.78
39663	FORD FUSION	01/18/2011	15,764.54	3,809.76	11,954.78
39664	FORD FUSION	01/18/2011	15,764.54	3,809.76	11,954.78
39665	CROWN VICTORIA	04/15/2011	35,590.68	25,868.90	9,721.78
39666	CROWN VICTORIA	05/02/2011	31,519.57	22,373.38	9,146.19
39667	CROWN VICTORIA	05/02/2011	33,002.55	23,387.73	9,614.82
39668	CROWN VICTORIA	05/03/2011	33,956.05	22,108.78	11,847.27
39669	CROWN VICTORIA	05/03/2011	33,267.08	21,960.58	11,306.50
39670	CROWN VICTORIA	05/02/2011	32,847.17	23,284.07	9,563.10

COUNTY OF SHASTA
Appendix of Internal Service Funds

Asset Id.	Asset Description	Acq. Date	Acq. Value	Accum. Depr.	Book Value
39674	FORD FUSION	11/21/2011	17,469.95	9,220.25	8,249.70
39675	FORD F250	01/03/2012	50,708.54	10,866.12	39,842.42
39676	DODGE CHARGE	01/18/2012	33,793.85	6,514.83	27,279.02
39679	FORD EXPEDITION	03/13/2012	37,352.45	4,980.32	32,372.13
39680	FORD CARGO VAN	03/20/2012	46,857.74	5,857.21	41,000.53
39683	CHEVROLET TAHOE	05/01/2012	49,296.48	5,423.75	43,872.73
39687	VEHICLE	06/04/2012	30,210.49	3,272.80	26,937.69
39688	VEHICLE	06/04/2012	29,597.96	3,159.65	26,438.31
39689	FORD F150 4X4	06/22/2012	30,314.08	3,031.41	27,282.67
39698	DODGE CARAVAN	11/30/2012	20,792.85	2,425.83	18,367.02
39703	2013 DODGE CHARGER	05/10/2013	42,020.68	1,400.69	40,619.99
39704	FORD FUSION	05/10/2013	20,824.80	694.16	20,130.64
39705	FORD FUSION	05/10/2013	20,824.80	694.16	20,130.64
39707	2013 FORD ESCAPE	06/06/2013	24,728.38	206.07	24,522.31
39710	2013 FORD F150 4X4	06/17/2013	28,876.65	-	28,876.65
39695	FORD POLICE UTILITY	11/06/2012	41,829.33	5,577.24	36,252.09
39696	TAHOE PURSUIT	10/30/2012	49,431.07	6,590.81	42,840.26
39697	CHEVROLET TAHOE PURSUIT 4X4	11/14/2012	50,393.04	6,719.07	43,673.97
39709	2013 FORD TAURUS PURSUIT	06/06/2013	40,857.81	1,134.94	39,722.87
40008	2013 CHEVROLET CAPRICE	06/30/2013	30,662.27	-	30,662.27
40009	2013 FORD E-350	06/30/2013	27,584.50	-	27,584.50
39693	FORD F-250	08/23/2012	22,642.52	3,773.75	18,868.77
39694	FORD F-250	09/11/2012	27,143.56	4,523.93	22,619.63
Subtotal Fleet Vehicles			5,006,805.65	3,441,555.74	1,565,249.91
Subtotal Equipment			41,906.83	41,377.07	529.76
Subtotal Land & Buildings			372,003.04	118,062.54	253,940.50
Subtotal Fleet Vehicles			5,006,805.65	3,441,555.74	1,565,249.91
Total Reconciled to Capital Asset System			5,420,715.52	3,600,995.35	1,819,720.17

COUNTY OF SHASTA
Appendix of Internal Service Funds

Unreserved Retained Earnings Per FS 6-30-13:		\$ 9,235,041
Financial Statement Expenditures:		
Operating Expenses	8,828,462	
Other Expense	-	
Subtotal Financial Statement Expenditures	<u>8,828,462</u>	
Less Depreciation	<u>(965)</u>	
Less OPEB		
Adjusted Financial Statement Expenditures	<u>8,827,497</u>	
Divided By	<u>6</u>	
Computed Allowable Working Capital		<u>1,471,249</u>
Difference Over (Under)		<u><u>\$ 7,763,792</u></u>

COUNTY OF SHASTA
Appendix of Internal Service Funds

Unreserved Retained Earnings Per G/L 6-30-13:		
00203-009413 Designations For Capital Assets Net	\$	613,878
00203-009650 Retained Earnings		1,843,532
		<hr/>
Unreserved Retained Earnings Per FS 6-30-13:		\$ 2,457,410
Less:		
Net Investment in Capital Assets		613,878
Subtotal		<hr/> (613,878)
Unreserved Retained Earnings, As Restated		1,843,532
Financial Statement Expenditures:		
Operating Expenses		5,891,411
Other Expense		<hr/> -
Subtotal Financial Statement Expenditures		5,891,411
Less Depreciation		<hr/> (184,907)
Adjusted Financial Statement Expenditures		5,706,504
Divided By		<hr/> 6
Computed Allowable Working Capital		<hr/> 951,084
Difference Over (Under)	\$	<hr/> <hr/> 892,448

Asset ID	Asset Description	Acq. Date	Acq. Value	Accum. Depr.	Book Value
40370	EXP SHELVES FOR NAS ITFILER01	05/16/2013	52,015.80	722.44	51,293.36
40429	CATALYST 6500 48PORT CEF720 GI	06/01/2010	51,366.79	26,396.82	24,969.97
40475	QUANTUM DXi6701 DISK DUPLICATN	11/08/2011	34,401.75	9,556.04	24,845.71
40476	QUANTUM DXi6701 and DXi6702 8T	11/08/2011	34,401.75	9,556.04	24,845.71
40487	EXPANSION MODULE	05/22/2012	28,976.88	5,231.94	23,744.94
40410	ROUTER	02/11/2009	70,822.32	52,133.10	18,689.22
40446	NETWORK STORAGE DVC	03/29/2011	26,357.27	9,883.98	16,473.29
40364	DELL POWEREDGE R720	05/10/2013	13,893.71	385.94	13,507.77
40362	DELL POWEREDGE R720	05/10/2013	13,893.70	385.94	13,507.76
40363	DELL POWEREDGE R720	05/10/2013	13,893.70	385.94	13,507.76
40372	DELL POWEREDGE R720	06/25/2013	13,414.95	0	13,414.95
40373	DELL POWEREDGE R720	06/25/2013	13,414.95	0	13,414.95
40371	DELL POWEREDGE R720	06/25/2013	13,414.94	0	13,414.94
40474	5508 SERIES WIRELESS CONTROLLR	11/01/2011	17,069.34	4,741.48	12,327.86
40471	PALO ALTO NETWORKS PA-2020	10/04/2011	16,914.70	4,933.46	11,981.24
40472	THREAT PREVENTION SUB	10/04/2011	16,914.70	4,933.46	11,981.24
40478	SERVER DELL POWEREDGE R710	11/01/2011	13,989.66	3,886.02	10,103.64
40406	NETWORK ATTACHED STORAGE-SHELF	01/19/2009	32,866.65	24,193.52	8,673.13
36774	NETWORK STORAGE DEVICE	06/30/2008	46,350.43	38,625.35	7,725.08
40368	CISCO CATALYST 2960S SWITCH	05/10/2013	7,521.99	208.94	7,313.05
40369	CISCO CATALYST 3750 BASE	05/10/2013	6,618.99	183.86	6,435.13
40458	DELL POWEREDGER710	05/03/2011	9,838.11	3,552.64	6,285.47
40448	DELL POWEREDGE SERVER	04/26/2011	9,775.37	3,530.00	6,245.37
40479	SERVER DELL POWEREDGE R710	11/01/2011	7,871.92	2,186.65	5,685.27
40367	CISCO CATALYST 2960S SWITCH	05/10/2013	5,754.69	159.85	5,594.84
40374	QLOGIC SANBOX 4PT 8GB FC 1PWR	06/30/2013	5,411.55	0	5,411.55
40375	QLOGIC SANBOX 4PT 8GB FC 1PWR	06/30/2013	5,411.55	0	5,411.55
40420	GE SFP,LC connector LX/LH tran	01/21/2010	12,281.91	6,993.86	5,288.05
40419	Catalyst 3750 12 SFP IPS Image	01/20/2010	12,281.90	6,993.85	5,288.05
40365	CISCO CATALYST 2960S SWITCH	05/10/2013	5,113.99	142.06	4,971.93
40366	CISCO CATALYST 2960S SWITCH	05/10/2013	5,113.99	142.06	4,971.93
40467	SERVER	06/14/2011	7,408.78	2,572.50	4,836.28
40430	DELL POWEREDGE R710 SERVER	06/01/2010	9,603.51	4,935.12	4,668.39

40431 DELL POWEREDGE R710 SERVER	06/01/2010	9,603.51	4,935.12	4,668.39
40411 LOAD BALANCER	03/27/2009	15,520.54	10,993.73	4,526.81
40412 LOAD BALANCER	03/27/2009	15,520.53	10,993.72	4,526.81
40447 DELL POWEREDGE SERVER	03/29/2011	7,172.67	2,689.74	4,482.93
40418 Qlogic 4 port upgrade software	12/09/2009	11,074.36	6,613.86	4,460.50
40477 DELL POWEREDGE T610 SERVER	11/01/2011	5,889.34	1,635.93	4,253.41
40404 FIREWALL	01/08/2009	15,548.14	11,661.12	3,887.02
40405 FIREWALL	01/08/2009	15,548.14	11,661.12	3,887.02
40434 PRINTER	09/30/2010	5,810.59	2,663.18	3,147.41
36756 NetApp shelf-Network Attached	01/11/2008	32,887.83	30,147.16	2,740.67
40417 Dell PowerEdge 2950 Server	06/30/2009	7,703.43	5,135.60	2,567.83
40407 SERVER	01/22/2009	8,251.70	6,074.15	2,177.55
40409 SERVER	01/27/2009	7,501.53	5,521.98	1,979.55
36755 ROUTER FIREWALL	01/08/2008	14,610.18	13,392.67	1,217.51
40401 SERVER	11/20/2008	5,073.70	3,875.76	1,197.94
36763 Dell PowerEdge 2950 III Xeon 3	04/09/2008	8,971.18	7,849.80	1,121.38
36769 SERVER	06/03/2008	7,220.33	6,117.23	1,103.10
36770 SERVER	06/03/2008	7,220.33	6,117.23	1,103.10
36767 SECURE ACCESS FIREWALL	05/08/2008	7,470.44	6,432.86	1,037.58
36766 SECURE ACCESS FIREWALL	05/08/2008	7,470.45	6,432.90	1,037.55
36759 SERVER	03/04/2008	9,269.55	8,239.60	1,029.95
36760 SERVER	03/04/2008	9,269.55	8,239.60	1,029.95
36761 SERVER	03/04/2008	9,269.55	8,239.60	1,029.95
36762 Dell PowerEdge 1950 III Xeon	04/21/2008	6,470.86	5,572.15	898.71
36764 Dell PowerEdge 1950 III Xeon	04/16/2008	6,254.59	5,385.89	868.70
36765 Dell PowerEdge 1950 III Xeon 3	04/17/2008	5,042.89	4,342.48	700.41
36754 SERVER	01/04/2008	7,881.93	7,225.12	656.81
Subtotal IT Equipment		903,910.08	435,742.16	468,167.92

40459 NETAPP FA 3210 SAN	06/14/2011	100,153.90	34,775.67	65,378.23
40415 Quantum Scalar i500 14U Redund	06/30/2009	69,175.00	46,116.68	23,058.32
40491 SERVER	06/22/2012	11,216.76	1,869.46	9,347.30
40492 SERVER	06/22/2012	11,216.75	1,869.46	9,347.29
40460 DELL POWEREDGE R510 SERVER	12/19/2011	9,998.58	2,499.65	7,498.93

40413 I/O DRAWER	03/19/2009	22,054.89	15,622.22	6,432.67
40416 BridgeWave SLE100	06/23/2009	18,593.11	12,395.40	6,197.71
40461 DELL POWEREDGE R610	04/02/2012	5,516.72	1,149.31	4,367.41
40462 DELL POWEREDGE R610	04/02/2012	5,516.72	1,149.31	4,367.41
40414 AX Series 2000 load balancer	04/06/2009	11,985.19	8,489.50	3,495.69
40402 SERVER	12/15/2008	11,556.15	8,827.60	2,728.55
40403 SERVER	12/15/2008	11,556.15	8,827.60	2,728.55
36757 SERVER	01/31/2008	7,835.73	7,073.94	761.79
Subtotal Department Equipment		296,375.65	150,665.80	145,709.85

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 SWITCH	11/17/2003	5,300.29	5,300.29	0.00
35546 FIREWALL 6 INTERFACES	12/17/2003	5,627.40	5,627.40	0.00
35548 HP PROCURVE SWITCH 5372XL	02/25/2004	6,266.62	6,266.62	0.00
35551 GIGALINK 60GHZ 125MB	05/05/2004	8,460.00	8,460.00	0.00
35552 GIGALINK 60GHZ	05/05/2004	8,460.00	8,460.00	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
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
36351 PRECISION WORKSTATION	12/08/2004	5,870.37	5,870.37	0.00
36395 SCANNER	03/21/2005	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
Subtotal Fully Depreciated Equipment		507,217.97	507,217.97	0.00
Subtotal IT Equipment		903,910.08	435,742.16	468,167.92
Subtotal Department Equipment		296,375.65	150,665.80	145,709.85
Subtotal Fully Depreciated Equipment		507,217.97	507,217.97	0.00
Total Reconciled to Capital Asset System		1,707,503.70	1,093,625.93	613,877.77

COUNTY OF SHASTA
Appendix of Internal Service Funds

Unreserved Retained Earnings Per FS 6-30-13:		\$	796,594
Financial Statement Expenditures:			
Operating Expenses	3,335,674		
Other Expense			
Subtotal Financial Statement Expenditures	<u>3,335,674</u>		
Less Depreciation	<u>(23,588)</u>		
Adjusted Financial Statement Expenditures	3,312,086		
Divided By	<u>6</u>		
Computed Allowable Working Capital			<u>552,014</u>
Difference Over (Under)		\$	<u><u>244,580</u></u>

COUNTY OF SHASTA
Appendix of Internal Service Funds

Unreserved Retained Earnings Per FS 6-30-13:		\$	352,325
Financial Statement Expenditures:			
Operating Expenses	1,584,393		
Other Expense			
Subtotal Financial Statement Expenditures	<u>1,584,393</u>		
Less Depreciation			
Adjusted Financial Statement Expenditures	<u>1,584,393</u>		
Divided By	<u>6</u>		
Computed Allowable Working Capital			<u>264,066</u>
Difference Over (Under)		\$	<u><u>88,260</u></u>

Fiscal Year 12/13 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	3,896,417				636,973	1,078,395	692,463	43,336	950,470	494,780
Benefits	1,723,384				261,131	509,301	342,583	26,162	358,597	225,610
Sub Total	5,619,801				898,104	1,587,696	1,035,046	69,498	1,309,067	720,390
Services & Supplies										
Clothing/Personal Supplies	16							8		8
Communications	37,604				5,287	12,206	6,570	1,340	7,004	5,197
Food	220				8	103				109
Household Exp.	69,776				10,883	17,893	15,207	4,819	10,240	10,734
Insurance	27,278				2,117	7,172	13,057	617	2,469	1,846
Maint. Of Equip.	206,923				1,046	143,007	59,994	116	1,254	1,506
Maint. Of Struct.	93,321				11,558	20,835	33,183	5,057	11,749	10,939
Medical/Dental/Lab	36						36			
Memberships	19,626				1,738	4,165	477	110	8,858	4,278
Office Exp.	61,652				8,155	16,238	22,702	1,510	6,170	6,877
Office Exp. Legal Research Pubs.	19,430								19,430	
Postage	73,019					19,242	51,731	414	434	1,198
Secured Envelopes	7,325						7,325			
Office Exp. - Printing	2,190				1,586	140	464			
Office Exp. - Spec. Forms	7,728						7,728			
Investment Services	266,237						266,237			
Professional & Special Svs	92,926				31,208	11,468	25,209	41	86	24,914
Labor Management Negotiator	116,027									116,027
Info. Systems Service	547,905				17,527	391,782	74,189	6,403	21,755	36,249
Personnel Preemployment Services	100,183				1,029	5,054	1,188	197	274	92,441
Public & Legal Notices	52,251				226	35	8,284	4,668		39,038
Rents & Leases Equip	21,078				1,674	4,143	6,270		1,857	7,134
Rents & Leases Struct	10,200				1,200	4,320	3,099		1,581	
Small Tools & Equip	70,476				2,495	48,636	15,126		2,220	1,999
Software	13,178				102	5,062	6,052		1,962	
Special Dept. Expense	48,300					3,521	3,256		19,173	22,350
Fingerprinting	24,200									24,200
Trans. & Travel	48,530				10,737	9,776	4,500		13,899	9,618
Utilities	137,690				21,576	35,261	30,077	9,644	20,280	20,852
Sub Total	2,175,325				130,152	760,059	661,961	34,944	150,695	437,514
Cost Applied/Transfers										
Cost Applied Other	(572,299)								(421,245)	(151,054)
Cost Applied A-87	(5,041,815)				(1,204,545)	(1,865,856)	80,373	(211,094)	(822,850)	(1,017,843)
Cost Applied AC	(99)						(99)			
Cost Applied Bank Charges	(12,617)						(12,617)			
Sub Total	(5,626,830)				(1,204,545)	(1,865,856)	67,657	(211,094)	(1,244,095)	(1,168,897)

Fiscal Year 12/13 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	3,343,279	3,343,279								
Equipment Use	285,008		285,008							
General Audit	55,788			55,788						
Identified Audit	17,362			17,362						
Expenditures Per Financial Statement	5,869,733	3,343,279	285,008	73,150	(176,289)	481,899	1,764,664	(106,652)	215,667	(10,993)
Cost Adjustments										
Deductions - Cost Applied	5,626,830				1,204,545	1,865,856	(67,657)	211,094	1,244,095	1,168,897
Property Tax Fees	(463,806)					(125,096)	(338,710)			
Auditors' Fees - Payroll	(969)					(969)				
Treas Investment Fees	(726,637)						(726,637)			
Legal Services Revenue	(20,216)								(20,216)	
Bank Charges	(43,054)						(43,054)			
Charges for Services - A87	(60,880)					(59,406)	477		(1,951)	
Deduction - PY Cost Reimb Rev	362,139					184,502	175,686		1,951	
Deduction - Direct Billed Revenue	43,054						43,054			
Miscellaneous Revenue	(12,291)			(5,289)	(3,368)		500	(5)	(4,000)	(129)
Building Use to CSD		(1,000,657)			156,802	256,136	218,791	69,960	147,341	151,627
Equipment Use to CSD			(73,170)		10,913	24,399	12,994	1,427	11,537	11,901
County Audit to CSD				(2,349)	375	664	433	29	547	301
Functional Cost	10,573,903	2,342,622	211,837	70,801	1,191,057	2,624,616	1,040,541	175,852	1,594,971	1,321,605
Additions - 1st Allocation										
Other	2,625,261	2,342,622	211,837	70,801						
Reallocate Admin	(0)						(0)		(0)	(0)
Allocable Costs	7,948,642				1,191,057	2,624,616	1,040,540	175,852	1,594,971	1,321,605
Unallocated	(1,260,246)				(40,693)	(219,699)	(980,711)		(19,142)	
1st Allocation	9,313,657	2,342,622	211,837	70,801	1,150,365	2,404,917	59,829	175,852	1,575,829	1,321,605
Additions - 2nd Allocation										
Other	369,364				51,717	182,881	63,957	4,191	31,686	34,933
Reallocate Admin	(0)					0	(0)		(0)	
Allocable Costs	369,364				51,717	182,881	63,957	4,191	31,686	34,933
Unallocated	(83,091)				(1,706)	(17,130)	(63,744)		(512)	
2nd Allocation	286,273				50,012	165,750	213	4,191	31,174	34,933
Total Allocated	9,599,930	2,342,622	211,837	70,801	1,200,376	2,570,667	60,042	180,043	1,607,003	1,356,537
Direct Billed	648,112						55,597		441,461	151,054
Unallocated	1,343,337				42,398	236,830	1,044,455		19,654	

Fiscal Year 12/13 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											156,802	
11000 Auditor - Controller											256,136	
11100 TTC											218,791	
11300 Purchasing											69,960	
12000 County Counsel											147,341	
13000 Personnel											151,627	
10100 Board of Supervisors											45,995	
10300 Clerk of the Board											80,047	
11200 Assessor											414,218	
14000 Elections												
15900 Inter Mountain Fair												
16600 Land, Buildings & Improvements												
16902 Capital Proj Juvenile Hall												
17200 Surveyor												
17500 CSA Administration												
20110 Trial Courts				1,444		871						
20300 Conflict 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				
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	257											
29200 Public Guardian											151,680	
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												
42500 Perinatal												
50100 Social Services Administration						1,043		4,277		28,397		
50200 Health and Human Services Agency												
53000 Opportunity Center											67,372	
54000 County Indigents												
54300 Housing											141,540	
57000 Veterans' Services												9,207
59000 Community Action Agency											88,096	
59200 HSG Home IPP Admin												
59600 Housing Rehabilitation												

Fiscal Year 12/13 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
61000 Library										8,820		
62000 Agriculture Extension Service										1,079		
62100 Farm Advisor												
70100 Recreation & Parks												
71000 Veterans' Hall												
00200 Fall River Mills Airport										10,083		
94000 Fleet Management												
95000 Risk Management											155,312	
92500 Information Systems											625,325	
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												
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												

Fiscal Year 12/13 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
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												
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												

Fiscal Year 12/13 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
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												
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	22,532	50,816										
03010 Schools												
Total	26,242.03	50,815.74	76,677.52	3,663.79	61,901.81	47,096.32		12,831.12	3,237.58	175,504.29	2,770,243.00	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		12,831.12	3,237.58	175,504.29	2,770,243.00	115,065.73
Average Cost per Unit	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000		1.0000	1.0000	1.0000	0.6388	1.0000

Fiscal Year 12/13 Actual	2.03	3.03	3.04	4.03	5.03	5.04	5.05	5.06	5.07	5.08	5.09
10200 CAO	10,913	898,103		898,103	714	216		898,103	898,103		9
11000 Auditor - Controllor	24,399	1,587,696		1,587,696	7,794	541		1,587,696	1,587,696		1
11100 TTC	12,994	1,035,046		1,035,046	1,277	411		1,035,046	1,035,046		
11300 Purchasing	1,427	69,499		69,499	61	22		69,499	69,499		6
12000 County Counsel	11,537	1,309,066		1,309,066	241	261		1,309,066	1,309,066		1
13000 Personnel	11,901	720,389		720,389	811	254		720,389	720,389		13
10100 Board of Supervisors	10,782	377,015		377,015	193	132		377,015			
10300 Clerk of the Board		189,250		189,250	199	71		189,250			
11200 Assessor	27,533	2,958,099		2,958,099	387	983		2,958,099			2
14000 Elections		655,375		655,375	1,248	467	351	655,375			
15900 Inter Mountain Fair		139,356		139,356	379	111		139,356			
16600 Land, Buildings & Improvements					80						103
16902 Capital Proj Juvenile Hall					70						59
17200 Surveyor					5						
17500 CSA Administration		578,010		578,010	144	280		578,010			
20110 Trial Courts		10,452		10,452	583			10,452			
20300 Conflict Public Defender					1,427						
20700 Public Defender		2,775,245		2,775,245	796	721	175	2,775,245			
20800 Grand Jury					544						
22100 County Clerk		206,326		206,326	365	52		206,326			
22700 District Attorney	689	5,549,207		5,549,207	2,496	1,619	504	5,549,207			3
22800 DCSS		5,260,495		5,260,495	1,242	2,105	15	5,260,495			12
23500 Sheriff	52,703	11,915,477	2,706	11,915,477	5,401	3,226	589	11,915,477			41
23600 Boating Safety		478,180		478,180	462	227		478,180			8
23700 Sheriff Civil Unit		372,720		372,720	166	129		372,720			
24600 Detention Annex		131,823		131,823	67	35		131,823			2
25600 Victim Witness		675,029		675,029	231	260	44	675,029			
26000 Jail	15,234	7,453,854		7,453,854	3,034	2,376		7,453,854			1
26100 Burney Substation		1,373,574		1,373,574	236	271		1,373,574			1
26200 Juvenile Hall	5,217	2,417,707		2,417,707	573	913		2,417,707			
26300 Probation	1,675	5,597,861		5,597,861	2,602	1,977		5,597,861			7
28000 Agriculture Commissioner		966,226		966,226	337	358		966,226			2
28200 Building	2,483	684,306		684,306	460	254		684,306			1
28500 Knighton Rd Beetle Mitigation					10						
28600 Planning	274	808,634		808,634	405	218		808,634			1
28700 Coroner	1,805	913,592		913,592	617	186		913,592			
28800 Dispatch					11						
29000 Recorder	14,001	514,686		514,686	621	214		514,686			2082
29200 Public Guardian					134						
29400 Wildlife					39						
29700 Animal Control	10,811	305,587		305,587	828	127		305,587			
29900 Public Administration		85,647		85,647	227			85,647			1
30100 Roads		8,074,201		8,074,201	6,633	2,544		8,074,201			50
40200 Environmental Health		1,255,799		1,255,799	837	330		1,255,799			2
40400 Mental Health Services Act		2,296,705		2,296,705	1,628	1,432		2,296,705			1
41000 Mental Health		6,992,126		6,992,126	2,871	2,102	45	6,992,126			
41100 Public Health		9,170,070		9,170,070	6,514	3,931		9,170,070			4
41200 Health Care					51						
41700 Child Services		1,312,546		1,312,546	834	382		1,312,546			
42200 Alcohol & Drug		1,056,708		1,056,708	468	420	42	1,056,708			1
42500 Perinatal		438,261		438,261	356	263		438,261			
50100 Social Services Administration		25,850,314	12,627	25,850,314	6,555	10,972	7,147	25,850,314			18
50200 Health and Human Services Agency		6,540,019		6,540,019	1,060	2,081		6,540,019			
53000 Opportunity Center	2,541	2,351,132		2,351,132	1,869	5,583		2,351,132			1
54000 County Indigents					60						
54300 Housing	17,485	510,815		510,815	1,746	227		510,815			
57000 Veterans' Services		308,415		308,415	168	166		308,415			
59000 Community Action Agency		229,322		229,322	293	103		229,322			
59200 HSG Home IPP Admin					3						
59600 Housing Rehabilitation					14	26					

Fiscal Year 12/13 Actual	2.03	3.03	3.04	4.03	5.03	5.04	5.05	5.06	5.07	5.08	5.09
61000 Library					39						
62000 Agriculture Extension Service	764	109,272		109,272	210	54		109,272			
62100 Farm Advisor		34,248		34,248	83	26		34,248			
70100 Recreation & Parks					17						
71000 Veterans' Hall					86						
00200 Fall River Mills Airport					173					23	
94000 Fleet Management		437,427		437,427	2,395	156		437,427		74	
95000 Risk Management	13,523	751,267		751,267	999	236		751,267		14	
92500 Information Systems	34,318	3,331,397		3,331,397	1,082	1,043		3,331,397		62	
95500 Facilities Management		2,238,069		2,238,069	4,111	875		2,238,069		7	
00207 Solid Waste					203					24	
00210 Shasta County Transit					46						
00300 Amber Lane PRD					7						
00301 Burney Meadows Storm Drain					5						
00302 Amber Ridge PRD					10						
00303 Marianas PRD					11						
00304 Coloma PRD					10						
00305 Vedder Road PRD					6						
00306 River Hill Estates PRD					7						
00307 Craig Lane PRD					6						
00308 E. Stillwater Way PRD					7						
00309 Fullerton Way PRD					7						
00310 Deer Flat Road					6						
00311 Skyway PRD					6						
00312 Mule Mt. PRD					6						
00313 Fore Way PRD					6						
00314 Blacks PRD					7						
00315 Logan PRD					7						
00316 Valparaiso PRD					6						
00317 Lakehead Lighting					38						
00318 Lark Court PRD					6						
00319 Manor Crest PRD					10						
00320 Santa Barbara Estates PRD					6						
00321 Victoria Highlands Estates PRD					6						
00322 Country Fields Estates PRD					7						
00324 China Gulch PRD					7						
00325 Manton Heights PRD					7						
00326 Manzanillo Orchard PRD					6						
00327 Lavern Lane PRD					8						
00328 Canto Del Lupine PRD Admin					6						
00329 Crowley Crk Ranchettes PRD Adm					8						
00330 Jordan Manor PRD Admin					6						
00331 Ritts Mill Road Admin					7						
00332 Rother Lighting					37						
00333 Robledo Road PRD Admin					10						
00334 Santa Barbara #2 PRD Admin					6						
00335 N Chaparral Dr PRD Admin					8						
00337 Woggon Lane PRD Admin					8						
00338 Aiden Park PRD Admin					6						
00339 L&R Estates PRD Admin					7						
00340 Squaw Carpet Fire Accs PRD Admin					6						
00341 Rolland Cntry Estates PRD Admin					7						
00342 Shelly Lane PRD Admin					7						
00343 Millville Way PRD Admin					9						
00344 Diamond Ridge PRD Admin					6						
00345 Mountain Gate Meadows PRD Admin					6						
00347 Sierra Lighting					38						
00351 Timber Ridge PRD Admin					6						
00360 Equestrian Estates PRD Admin					6						
00361 Tract 1323 PRD					24						
00364 Sonora PRD					7						

Fiscal Year 12/13 Actual	2.03	3.03	3.04	4.03	5.03	5.04	5.05	5.06	5.07	5.08	5.09
00366 Ponder PRD					6						
00367 Shasta Meadows PRD					7						
00368 Old Stagecoach PRD					10						
00369 Inter Mountain PRD					11						
00370 Alpine PRD					7						
00371 Water Agency		1		1	129			1			
00372 Dusty PRD					14						
00373 AQMD		637,452		637,452	333	179		637,452		2	
00374 Castella Water					139						
00375 Sugarloaf Water					119						
00376 Buckshot Ln Em Fire PRD Admin					4						
00377 Jones Valley Water			2,029		390					82	
00378 Palo Cedro Sewer					223						
00380 Amesbury Village PRD Admin					5						
00381 Palo Cedro Oaks PRD Admin					6						
00382 Shasta Lake Ranchos R/M					8						
00383 Holiday Acres R/M					9						
00384 Alpine Meadows Sewer					101						
00385 Belmont Storm Drain					8						
00386 Street Lighting Admin.					41						
00387 Cottonwood Sewer					647						
00391 Fire Protection Admin.		335,541		335,541	2,560	988		335,541		23	
00393 Burney Storm Drain					19						
00394 Keswick Admin.					174						
00395 French Gulch Water					132						
00396 Cragview Water					198					25	
00397 Los Palos Dr Em Fire PRD Admin					6						
00398 Foxwood Estates PRD Admin					7						
00399 Rocky Ledge estates PRD Admin					6						
00401 Anderson Cemetery					382						
00402 Burney Cemetery					320						
00403 Cottonwood Cemetery					210						
00404 Fall River Mills Cemetery					173						
00405 Halcumb Cemetery					258						
00406 Manton Cemetery					43						
00407 Millville Cemetery					282						
00408 Pine Grove Cemetery					660						
00422 Centerville CSD					113						
00423 Clear Creek CSD					92						
00424 Fall River Mills CSD					86						
00428 Shasta CSD					86						
00429 Mountain Gate CSD					34						
00441 Anderson FPD					676						
00442 Buckeye FPD					49						
00443 Burney FPD					1,017						
00444 Castella FPD					308						
00445 Shasta Lake FPD					913						
00446 Cottonwood FPD					622						
00447 Fall River Mills FPD					488						
00449 Happy Valley FPD					880						
00450 McArthur FPD					237						
00452 Millville FPD					467						
00461 Pine Grove MAD					397						
00462 Shasta MAD					1,625						
00463 Burney MAD					241						
00481 Fall River Mills RCD					481						
00482 W. Shasta RCD					6						
00490 ACID					97						
00491 Bella Vista Water					115						
00492 Burney Water					10						
00497 Mayers Memorial Hospital					104						

Fiscal Year 12/13 Actual	2.03	3.03	3.04	4.03	5.03	5.04	5.05	5.06	5.07	5.08	5.09
00600 Cottonwood Crk Meadows PRD					6						
00601 CSA #3 Castella Loan Admin											
00602 Aegean Way PRD					6						
00603 Village Green PRD					6						
00604 Butterfield PRD					6						
00605 Honeybee Acres PRD					6						
00606 Silver Saddle PRD					6						
00607 Wisteria Estates PRD					6						
00608 Santa Barbara PRD					6						
00609 Stillwater Ranch PRD					6						
00610 Sterling Ranch PRD					6						
00611 Mt. Lassen Woods PRD					6						
00612 Waterleaf Estates PRD					10						
00613 Jennifer Dr EFER PRD					6						
00614 White Oak Manor PRD					6						
00615 Terri Lee Terrace EFER PRD					6						
00616 Westview Rd EFER PRD					6						
00617 Sleeping Bull Estates PRD					7						
00618 Garth Dr EFER PRD					6						
00619 Clover Road PRD					5						
00620 Nunes Ranch PRD					3						
00621 No. 2 Squaw Carpet PRD					2						
00622 No. 2 Crowley Crk Rnchts PRD					2						
00623 No. 2 Los Palos Dr EFER PRD					2						
00835 Detention Fac Inmate Funds Adm					496						
00843 Prop 10 Children & Fam. 1st					1,007		1,918				
00851 IHSS Public Authority		186,248		186,248	187	78	84	186,248			
00862 Law Library					217						
00892 RTPA					66						
00928 SHASCOM					648						
00952 Courts					1,083						
03010 Schools					4,542		71				
Total	285,007.74	133,460,882.57	17,362.00	133,460,882.57	104,512	53,214	10,984.71	133,460,882.57	5,619,798.42	687.00	2,082.42
Direct Bill											
Less CSD's				(5,619,798)	(10,898)	(1,705)	-	(5,619,798)	(5,619,798)	(30)	
Total Operating				127,841,084	93,615	51,509	10,984.71	127,841,084		657	2082
Balance Check	285,007.74	133,460,882.57	17,362.00	133,460,882.57	104,512	53,214	10,984.71	133,460,882.57	5,619,798.42	687.00	2082
Average Cost per Unit	0.7433	0.0004	1.0000	0.0090	18	9	2.15	0.0010	0.0033	22.5248	2

Fiscal Year 12/13 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	955.30	164.00	164.00	5.00	140.00	8.00		5.00		8.00	1,202.40	3,763,716
11000 Auditor - Controller	98.75	1958.00	1958.00	18.00	22.25	22.00		18.00		22.00	5,053.71	6,648,823
11100 TTC		345.00	345.00	17.00	26.25	15.00	3.00	17.00		15.00	1,188.16	4,375,627
11300 Purchasing		18.00	18.00		3.50	2.00				2.00	197.19	349,713
12000 County Counsel		107.00	107.00	2.00		11.00		2.00		11.00	258.96	5,396,144
13000 Personnel		398.00	398.00	9.00	1.00	9.00		9.00		9.00	630.50	3,047,626
10100 Board of Supervisors		91.00	91.00	3.00	76.00	5.00	1.00	3.00		5.00		1,188,423
10300 Clerk of the Board		89.00	89.00	3.00	107.00	3.00	0.50	3.00		3.00	69.07	648,433
11200 Assessor		213.00	213.00	11.00	26.75	42.00	2.00	11.00		42.00	1,318.70	9,319,297
14000 Elections		611.00	611.00	21.00	9.25	9.00		21.00		9.00	1,373.00	1,970,855
15900 Inter Mountain Fair		230.00	230.00	15.00	15.25	1.00		15.00		1.00		419,066
16600 Land, Buildings & Improvements		19.00	19.00	7.00				7.00				235
16902 Capital Proj Juvenile Hall		28.00	28.00									185
17200 Surveyor												5
17500 CSA Administration		62.00	62.00			6.00				6.00		1,734,590
20110 Trial Courts		48.00	48.00									34,350
20300 Conflict Public Defender		717.00	717.00									2,861
20700 Public Defender		371.00	371.00	3.00		25.00		3.00		25.00	532.29	8,331,995
20800 Grand Jury		277.00	277.00	1.00	95.00			1.00				1,195
22100 County Clerk		30.00	30.00	2.00		2.00	1.00	2.00		2.00		619,464
22700 District Attorney	259.86	948.00	948.00	14.00	6.75	58.00	9.00	14.00		58.00	3,548.48	16,764,656
22800 DCSS	248.91	585.00	585.00	44.00	5.50	96.00		44.00		96.00	1,598.42	15,788,160
23500 Sheriff	322.11	2468.00	2468.00	162.50	23.50	117.00	26.17	162.50		117.00	16,721.77	35,857,134
23600 Boating Safety		264.00	264.00	17.00		5.00		17.00		5.00		1,435,809
23700 Sheriff Civil Unit		53.00	53.00	4.00		6.00		4.00		6.00		1,120,151
24600 Detention Annex		18.00	18.00	21.00		7.00		21.00		7.00		395,665
25600 Victim Witness		69.00	69.00			11.00				11.00		2,025,781
26000 Jail		1506.00	1506.00	88.50	6.25	96.00	6.00	88.50		96.00	4,338.26	22,389,939
26100 Burney Substation		99.00	99.00	2.50		15.00		2.50		15.00		4,123,683
26200 Juvenile Hall		269.00	269.00	59.50		28.00		59.50		28.00	1,742.56	7,296,396
26300 Probation		1193.00	1193.00	65.00	31.50	91.00		65.00		91.00	19,551.16	16,834,232
28000 Agriculture Commissioner		148.00	148.00	1.00	5.75	13.00		1.00		13.00	1,102.96	2,900,807
28200 Building		122.00	122.00	6.00	60.00	14.00	36.33	6.00		14.00	4,113.06	2,069,544
28500 Knighton Rd Beetle Mitigation		5.00	5.00									20
28600 Planning		152.00	152.00	4.00	92.75	10.00	19.33	4.00		10.00	190.25	2,439,013
28700 Coroner		281.00	281.00	5.00		7.00		5.00		7.00	32.92	2,747,989
28800 Dispatch		1.00	1.00									13
29000 Recorder		87.00	87.00	7.00	10.50	9.00		7.00		9.00		1,713,129
29200 Public Guardian		19.00	19.00		1.25		48.00				79.09	301
29400 Wildlife		5.00	5.00									49
29700 Animal Control		318.00	318.00	2.00	1.50	10.00		2.00		10.00		930,302
29900 Public Administration		88.00	88.00		38.50		3.00					257,387
30100 Roads	108.35	3493.00	3493.00	98.00	62.00	90.00	13.67	98.00		90.00	6,793.71	24,300,363
40200 Environmental Health	5212.65	215.00	215.00	8.00	10.75	14.00	11.34	8.00		14.00	313.63	3,783,533
40400 Mental Health Services Act		705.00	705.00	51.00		34.00		51.00		34.00	441.25	6,895,198
41000 Mental Health		1127.00	1127.00	31.00		89.00	9.00	31.00		89.00	9,827.25	21,040,535
41100 Public Health	2972.97	2404.00	2404.00	246.00		141.00		246.00		141.00	7,386.39	27,638,827
41200 Health Care		21.00	21.00	2.00				2.00				97
41700 Child Services		412.00	412.00	2.00		13.00		2.00		13.00		3,939,709
42200 Alcohol & Drug		208.00	208.00	14.00		19.00		14.00		19.00		3,171,536
42500 Perinatal		154.00	154.00	9.00		10.00		9.00		10.00		1,315,748
50100 Social Services Administration	2432.94	31842.00	31842.00	180.00		467.00	7.00	180.00	1.00	467.00	20,828.00	77,710,224
50200 Health and Human Services Agency		461.00	461.00	15.00	285.50	88.00	1.00	15.00		88.00	12,043.98	19,636,655
53000 Opportunity Center		3756.00	3756.00	6.50		46.00		6.50		46.00	2,734.93	7,141,114
54000 County Indigents		6.00	6.00									72
54300 Housing		901.00	901.00	3.00	2.00	8.00		3.00		8.00	242.45	1,695,511
57000 Veterans' Services		82.00	82.00			5.00				5.00	674.00	935,635
59000 Community Action Agency		62.00	62.00	4.00	2.75	3.00		4.00		3.00	37.50	776,637
59200 HSG Home IPP Admin												3
59600 Housing Rehabilitation		5.00	5.00	1.00		1.00		1.00		1.00		54

Fiscal Year 12/13 Actual	6.03	6.04	6.05	7.03	8.03	8.04	8.05	8.06	8.07	9.03	9.04	
61000 Library		7.00	7.00	1.00				1.00				8,875
62000 Agriculture Extension Service		93.00	93.00			2.00				2.00	39.00	330,150
62100 Farm Advisor		36.00	36.00			1.00				1.00		102,927
70100 Recreation & Parks		6.00	6.00	1.00				1.00				31
71000 Veterans' Hall		38.00	38.00									10,245
00200 Fall River Mills Airport		51.00	51.00	2.00				2.00				302
94000 Fleet Management		1181.00	1181.00	38.00	20.25	5.00		38.00		5.00		1,317,374
95000 Risk Management	910.02	429.00	429.00	11.00	0.50	9.00		11.00		9.00	386.06	2,426,079
92500 Information Systems		449.00	449.00	232.00	15.75	43.00		232.00		43.00	20,855.39	10,678,340
95500 Facilities Management		2166.00	2166.00	31.00		34.00		31.00		34.00	3,579.47	6,727,241
00207 Solid Waste		70.00	70.00	7.00				7.00				381
00210 Shasta County Transit		15.00	15.00	1.00				1.00				78
00300 Amber Lane PRD												7
00301 Burney Meadows Storm Drain												5
00302 Amber Ridge PRD		2.00	2.00	1.00				1.00				16
00303 Marianas PRD		2.00	2.00	1.00				1.00				17
00304 Coloma PRD		2.00	2.00	1.00				1.00				16
00305 Vedder Road PRD												6
00306 River Hill Estates PRD												7
00307 Craig Lane PRD												6
00308 E. Stillwater Way PRD												7
00309 Fullerton Way PRD												7
00310 Deer Flat Road												6
00311 Skyway PRD												6
00312 Mule Mt. PRD												6
00313 Fore Way PRD												6
00314 Blacks PRD		1.00	1.00									9
00315 Logan PRD												7
00316 Valparaiso PRD												6
00317 Lakehead Lighting		6.00	6.00									50
00318 Lark Court PRD												6
00319 Manor Crest PRD		2.00	2.00	1.00				1.00				16
00320 Santa Barbara Estates PRD												6
00321 Victoria Highlands Estates PRD												6
00322 Country Fields Estates PRD												7
00324 China Gulch PRD												7
00325 Manton Heights PRD				1.00				1.00				9
00326 Manzanillo Orchard PRD												6
00327 Lavern Lane PRD												8
00328 Canto Del Lupine PRD Admin												6
00329 Crowley Crk Ranchettes PRD Adm		1.00	1.00									10
00330 Jordan Manor PRD Admin												6
00331 Ritts Mill Road Admin												7
00332 Rother Lighting		6.00	6.00									49
00333 Robledo Road PRD Admin		2.00	2.00	1.00				1.00				16
00334 Santa Barbara #2 PRD Admin												6
00335 N Chaparral Dr PRD Admin												8
00337 Woggon Lane PRD Admin												8
00338 Aiden Park PRD Admin												6
00339 L&R Estates PRD Admin												7
00340 Squaw Carpet Fire Accs PRD Admin												6
00341 Rolland Cntry Estates PRD Admin												7
00342 Shelly Lane PRD Admin												7
00343 Millville Way PRD Admin		2.00	2.00	1.00				1.00				15
00344 Diamond Ridge PRD Admin												6
00345 Mountain Gate Meadows PRD Admin												6
00347 Sierra Lighting		7.00	7.00									52
00351 Timber Ridge PRD Admin												6
00360 Equestrian Estates PRD Admin												6
00361 Tract 1323 PRD												24
00364 Sonora PRD												7

Fiscal Year 12/13 Actual	6.03	6.04	6.05	7.03	8.03	8.04	8.05	8.06	8.07	9.03	9.04	
00366 Ponder PRD												6
00367 Shasta Meadows PRD												7
00368 Old Stagecoach PRD		2.00	2.00	1.00				1.00				16
00369 Inter Mountain PRD		2.00	2.00	1.00				1.00				17
00370 Alpine PRD												7
00371 Water Agency	15.49	39.00	39.00	1.00	5.00			1.00				233
00372 Dusty PRD		4.00	4.00	1.00				1.00				24
00373 AQMD		111.00	111.00	5.00	22.00	7.00	0.66	5.00		7.00	28.13	1,925,146
00374 Castella Water		48.00	48.00	1.00				1.00				237
00375 Sugarloaf Water		39.00	39.00									197
00376 Buckshot Ln Em Fire PRD Admin												4
00377 Jones Valley Water		145.00	145.00	2.00				2.00				2,795
00378 Palo Cedro Sewer		87.00	87.00	1.00				1.00				399
00380 Amesbury Village PRD Admin												5
00381 Palo Cedro Oaks PRD Admin												6
00382 Shasta Lake Ranchos R/M												8
00383 Holiday Acres R/M		1.00	1.00									11
00384 Alpine Meadows Sewer		32.00	32.00									165
00385 Belmont Storm Drain												8
00386 Street Lighting Admin.		6.00	6.00									53
00387 Cottonwood Sewer		303.00	303.00	1.00				1.00				1,255
00391 Fire Protection Admin.	88.15	2117.00	2117.00	171.00	15.50	2.00		171.00		2.00		1,014,877
00393 Burney Storm Drain		7.00	7.00									33
00394 Keswick Admin.		57.00	57.00									288
00395 French Gulch Water		46.00	46.00									224
00396 Cragview Water		67.00	67.00	1.00				1.00				359
00397 Los Palos Dr Em Fire PRD Admin												6
00398 Foxwood Estates PRD Admin												7
00399 Rocky Ledge estates PRD Admin												6
00401 Anderson Cemetery		153.00	153.00									688
00402 Burney Cemetery		137.00	137.00									594
00403 Cottonwood Cemetery		82.00	82.00									374
00404 Fall River Mills Cemetery		66.00	66.00									305
00405 Halcumb Cemetery		108.00	108.00									474
00406 Manton Cemetery		10.00	10.00									63
00407 Millville Cemetery		109.00	109.00									500
00408 Pine Grove Cemetery		311.00	311.00									1,282
00422 Centerville CSD		38.00	38.00									189
00423 Clear Creek CSD		35.00	35.00									162
00424 Fall River Mills CSD		32.00	32.00									150
00428 Shasta CSD		32.00	32.00									150
00429 Mountain Gate CSD		3.00	3.00									40
00441 Anderson FPD		308.00	308.00									1,292
00442 Buckeye FPD		11.00	11.00									71
00443 Burney FPD		487.00	487.00									1,991
00444 Castella FPD		139.00	139.00									586
00445 Shasta Lake FPD		439.00	439.00									1,791
00446 Cottonwood FPD		290.00	290.00									1,202
00447 Fall River Mills FPD		228.00	228.00									944
00449 Happy Valley FPD		432.00	432.00									1,744
00450 McArthur FPD		103.00	103.00									443
00452 Millville FPD		222.00	222.00									911
00461 Pine Grove MAD		182.00	182.00									761
00462 Shasta MAD		791.00	791.00									3,207
00463 Burney MAD		106.00	106.00									453
00481 Fall River Mills RCD		221.00	221.00									923
00482 W. Shasta RCD		2.00	2.00									10
00490 ACID		37.00	37.00									171
00491 Bella Vista Water		42.00	42.00									199
00492 Burney Water												10
00497 Mayers Memorial Hospital		39.00	39.00									182

Fiscal Year 12/13 Actual	6.03	6.04	6.05	7.03	8.03	8.04	8.05	8.06	8.07	9.03	9.04	
00600 Cottonwood Crk Meadows PRD												6
00601 CSA #3 Castella Loan Admin	260.96											261
00602 Aegean Way PRD												6
00603 Village Green PRD												6
00604 Butterfield PRD												6
00605 Honeybee Acres PRD												6
00606 Silver Saddle PRD												6
00607 Wisteria Estates PRD												6
00608 Santa Barbara PRD												6
00609 Stillwater Ranch PRD												6
00610 Sterling Ranch PRD												6
00611 Mt. Lassen Woods PRD												6
00612 Waterleaf Estates PRD		2.00	2.00	1.00				1.00				16
00613 Jennifer Dr EFER PRD												6
00614 White Oak Manor PRD												6
00615 Terri Lee Terrace EFER PRD												6
00616 Westview Rd EFER PRD												6
00617 Sleeping Bull Estates PRD												7
00618 Garth Dr EFER PRD												6
00619 Clover Road PRD												5
00620 Nunes Ranch PRD												3
00621 No. 2 Squaw Carpet PRD												2
00622 No. 2 Crowley Crk Rachts PRD												2
00623 No. 2 Los Palos Dr EFER PRD												2
00835 Detention Fac Inmate Funds Adm		235.00	235.00	0.50				0.50				967
00843 Prop 10 Children & Fam. 1st		419.00	419.00		16.75							3,780
00851 IHSS Public Authority		69.00	69.00	3.00		3.00		3.00		3.00		559,244
00862 Law Library		98.00	98.00									2,296
00892 RTPA		21.00	21.00									108
00928 SHASCOM		288.00	288.00									1,224
00952 Courts	41180.84	262.00	262.00									116,135
03010 Schools	530.00	88246.00	88246.00									181,635
Total	55597.30	162850.00	162850.00	1812.00	1264.75	1887.00	198.00	1812.00	1.00	1887.00	151054.05	410,360,788
Direct Bill												
Less CSD's	(1,054)	(2,990)	(2,990)	(51)	(193)	(67)	(3)	(51)		-67	(8,531)	(16,888,025)
Total Operating	54,543	159,860	159,860	1,761	1,072	1,820	195	1,761	1	1820	142,523	256,366,232
Balance Check	55,597.30	162,850	162,850.00	1,812.00	1,264.75	1887	198.00	1,812.00	1.00	1887	151,054.05	410,360,788
Average Cost per Unit	1.000		0.0273	99.3617	135.4638	120	1990.1122	212.7506	429465.8623	607	1.4006	432,699

Fiscal Year 12/13 Actual	6.03	6.04	8.03	8.07	9.03	9.04	Total
10200 CAO	(955.30)					(1,202.40)	(2,157.70)
11000 Auditor - Controller	(98.75)					(5,053.71)	(5,152.46)
11100 TTC	-					(1,188.16)	(1,188.16)
11300 Purchasing	-					(197.19)	(197.19)
12000 County Counsel	-					(258.96)	(258.96)
13000 Personnel	-					(630.50)	(630.50)
10300 Clerk of the Board	-					(69.07)	(69.07)
11200 Assessor	-					(1,318.70)	(1,318.70)
14000 Elections	-					(1,373.00)	(1,373.00)
20700 Public Defender	-					(532.29)	(532.29)
22700 District Attorney	(259.86)					(3,548.48)	(3,808.34)
22800 DCSS	(248.91)					(1,598.42)	(1,847.33)
23500 Sheriff	(322.11)					(16,721.77)	(17,043.88)
26000 Jail	-					(4,338.26)	(4,338.26)
26200 Juvenile Hall	-					(1,742.56)	(1,742.56)
26300 Probation	-					(19,551.16)	(19,551.16)
28000 Agriculture Commissioner	-					(1,102.96)	(1,102.96)
28200 Building	-					(4,113.06)	(4,113.06)
28600 Planning	-					(190.25)	(190.25)
28700 Coroner	-					(32.92)	(32.92)
29200 Public Guardian	-		(6335.00)			(79.09)	(6,414.09)
29900 Public Administration	-		(13880.58)				(13,880.58)
30100 Roads	(108.35)					(6,793.71)	(6,902.06)
40200 Environmental Health	(5,212.65)					(313.63)	(5,526.28)
40400 Mental Health Services Act	-					(441.25)	(441.25)
41000 Mental Health	-					(9,827.25)	(9,827.25)
41100 Public Health	(2,972.97)					(7,386.39)	(10,359.36)
50100 Social Services Administration	(2,432.94)			(421,245)		(20,828.00)	(444,505.75)
50200 Health and Human Services Agency	-					(12,043.98)	(12,043.98)
53000 Opportunity Center	-					(2,734.93)	(2,734.93)
54300 Housing	-					(242.45)	(242.45)
57000 Veterans' Services	-					(674.00)	(674.00)
59000 Community Action Agency	-					(37.50)	(37.50)
62000 Agriculture Extension Service	-					(39.00)	(39.00)
95000 Risk Management	(910.02)					(386.06)	(1,296.08)
92500 Information Systems	-					(20,855.39)	(20,855.39)
95500 Facilities Management	-					(3,579.47)	(3,579.47)
00371 Water Agency	(15.49)						(15.49)
00373 AQMD	-					(28.13)	(28.13)
00391 Fire Protection Admin.	(88.15)						(88.15)
00601 CSA #3 Castella Loan Admin	(260.96)						(260.96)
00952 Courts	(41,180.84)						(41,180.84)
03010 Schools	(530.00)						(530.00)
Total	(55,597.30)	-	(20,215.58)	(421,244.81)	-	(151,054.05)	(648,111.74)
Direct Bill	55,597	-	20,216	421,245	-	151,054	648,112.00