

COST ALLOCATION PLAN COUNTY OF SHASTA, CALIFORNIA

ACTUAL COST FOR FISCAL YEAR 2016/2017



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 2016/2017 and billings for fiscal year 2018/2019, are allowable in accordance with the requirements of OMB 2 CFR Part 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.
- (2) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the awards to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

I declare that the foregoing is true and correct.

Signature: _____

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

Brian Muir
Shasta County
Auditor-Controller

Date: December 22, 2017

Fiscal Year 16/17 Actual

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County of Shasta
Countywide Cost Allocation Plan
EXHIBIT A

Fiscal Year 16/17 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 2016-17 (To Be Used As 2018-2019 Estimate)	Roll Forward		Total Claimable Costs FY 2018-19
											FY 2016-17 Actual Cost Minus 16-17 Est Paid	Add'l Adj For FY 2018-19 Estimates	
10100 Board of Supervisors	26,015	31,503	94	1,864	5,379	3		16,936	3,987	85,781	24,534		110,314
10300 Clerk of the Board	45,275		56	1,121	3,647	2	590	32,285	2,321	85,297	(2,090)		83,207
11200 Assessor	234,285	20,039	708	14,066	23,992	6	1,297	3,749	33,309	331,450	(13,304)		318,146
14000 Elections			286	5,681	29,528	22	1,415	18,833	6,962	62,728	17,687		80,414
15900 Inter Mountain Fair			3	66	247					316	(265)		52
16300 Courthouse Remodel													-
16600 Land, Buildings & Improvements			622	12,365	11,989	2	3,774			28,753	14,143	(14,143)	28,753
16902 Capital Proj Juvenile Hall			0	1	38					39	(248)		39
16903 Captial Proj Adult Rehab Center			33	655	1,984	0	354			3,026	(1,147)	1,147	3,026
17200 Surveyor			3	63	154	0				221	(5)		216
17500 CSA Administration			150	2,976	7,937	3			4,497	15,563	3,019		18,582
20110 Trial Courts	71		351	6,967	11,290	2				18,681	(2,510)		16,171
20300 Conflict Public Defender			401	7,957	21,259	26				29,644	(6,317)		23,326
20700 Public Defender	19,849		644	12,797	23,935	12	118	2,205	21,945	81,506	8,328		89,833
20800 Grand Jury			18	351	8,709	11	118	22,053		31,259	4,422		35,681
22100 County Clerk			68	1,345	11,832	4	236	4,719	1,595	19,800	3,576		23,376
22700 District Attorney	153,283	3,455	1,445	28,709	84,493	79	5,660	91,562	48,172	416,859	167,477		584,336
22800 DCSS			4,886	25,718	57,203	44	1,061	14,070	65,578	168,561	22,957		191,517
23500 Sheriff	76,780	145,759	3,447	68,492	141,485	102	11,911	112,909	86,394	647,280	87,133		734,413
23600 Boating Safety			156	3,109	9,907	7	708		2,138	16,024	(526)		15,498
23700 Sheriff Civil Unit	118	844	101	2,013	5,303	2	118		3,966	12,465	(156)		12,309
24600 Detention Annex		1,556	89	1,764	4,658	2	118		4,785	12,971	(2,014)		10,957
25600 Victim Witness			173	3,436	12,472	6	354		9,499	25,940	7,657		33,597
26000 Jail		11,823	2,631	52,279	93,939	174	16,628	67,481	69,134	314,089	63,778		377,866
26100 Burney Substation			410	8,140	11,260	4	708		11,962	32,483	4,509		36,992
26200 Juvenile Rehab Facility		3,997	896	17,796	31,740	9	3,538	15,393	28,708	102,076	31,304		133,380
26300 Probation	50,665	1,160	2,246	44,614	88,208	53	8,962	20,421	65,178	281,508	32,649		314,157
28000 Agriculture Commissioner		251	279	5,540	16,239	7	1,533	10,541	9,969	44,360	5,580		49,939
28200 Building	8,610	146	361	7,170	20,096	9	2,241	38,768	14,841	92,243	(67,585)		24,658
28500 Knighton Rd Beetle Mitigation			(0)	(0)	56					56	(1)		55
28600 Planning	11,160	146	322	6,398	15,095	8	236	31,094	9,393	73,853	(28,253)		45,600
28700 Coroner	5,060	5,005	220	4,365	14,042	13	118	15,878	5,516	50,216	18,703		68,919
28800 Dispatch			242	4,814	509	0				5,565	422		5,988
29000 Recorder	85,791	8,741	171	3,401	18,731	5	1,533	6,439	7,003	131,816	(3,115)		128,702
29200 Public Guardian			173	3,436	2,574	1	118	96,655		102,957	(9,575)		93,382
29400 Wildlife			0	1	363					363	(75)		289
29700 Animal Control		1,638	95	1,880	4,052	2	236	4,190	3,904	15,997	(22,170)		(6,173)
29900 Public Administration			36	721	6,731	6	943		1,595	10,033	11,806		21,839
30100 Roads	39,852		3,555	70,626	161,773	144	7,665	127,332	65,887	476,836	17,327		494,163
40200 Environmental Health	8,620	146	393	7,806	27,057	14	4,599	6,131	14,662	69,428	13,099		82,527
40400 Mental Health Services Act		800	1,948	38,712	58,431	31	9,434		29,341	138,698	31,483		170,181
41000 Mental Health	46,810		4,657	92,531	99,688	52	9,670	31,138	58,432	342,977	26,532		369,509
41100 Public Health	97,066	19,033	2,909	57,793	157,321	94	29,128	33,829	88,702	485,874	62,847		548,721
41200 Health Care			26	526	934	1	118			1,605	(220)		1,386
41700 Child Services			391	7,770	20,391	15	590		10,657	39,813	1,952		41,766
42200 Alcohol & Drug			606	12,038	19,939	12	2,123		11,761	46,478	8,874		55,352
42500 Perinatal			161	3,196	10,407	8	354		4,907	19,032	927		19,959
50100 Social Services Administration	124,272		28,151	363,053	390,148	968	38,090	87,908	339,326	1,371,916	398,754		1,770,670
50200 Health & Human Services Agency			1,832	36,396	69,060	22	7,901	384,730	64,809	564,749	93,702		658,452
53000 Opportunity Center	38,106	6,243	1,110	22,046	120,343	85	3,302	1,941	28,625	221,800	33,212		255,012
54200 County Indigents			272	5,398	481					6,151	(1,924)		4,227
54300 Housing	61,993	9,847	150	2,989	26,843	104	236	14,775	4,222	121,159	(33,658)		87,502

County of Shasta
Countywide Cost Allocation Plan
EXHIBIT A

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											FY 2016-17 Actual Cost Minus 16-17 Est	Add'l Adj For FY 2018-19 Estimates	
57000 Veterans' Services	13,331		71	1,419	6,798	3	118	750	3,910	26,400	(107)		26,294
59000 Community Action Agency	31,706		85	1,698	22,558	18	354		1,545	57,964	(5,771)		52,193
59200 HSG Home IPP Admin			84	1,676	13,351	16				15,127	576		15,703
59300 PHA Housing Assistance Adm			917	18,215						19,132	19,132		38,264
59600 Housing Rehabilitation			3	61	617	0			797	1,479	(2,257)		(778)
61100 Library	8,820		238	4,729	817	0	118			14,722	61		14,784
62000 Agriculture Extension Service		717	36	724	3,571	3	118		1,994	7,162	(3,011)		4,151
62100 Farm Advisor			9	176	907	0				1,092	(1,035)		56
70100 Recreation & Parks			6	115	324	0				445	(26)		419
71000 Veterans' Hall	8,130		28	565	1,520	2				10,245	(2,096)		8,150
00200 Fall River Mills Airport			58	1,151	2,548	2				3,759	(50)		3,709
94000 Fleet Management			457	9,088	49,762	55	8,844	88	3,905	72,200	(2,240)		69,960
95000 Risk Management	87,846	5,600	1,278	25,392	34,815	119	472	1,941	7,153	164,615	(46,375)		118,240
92500 Information Systems	307,408	25,042	1,266	25,145	49,043	23	21,463	7,145	37,429	473,964	(34,858)		439,105
95500 Facilities Management	10,525		798	15,850	103,189	112	10,613	7,013	27,171	175,272	50,959		226,231
00207 Solid Waste			1,081	21,476	12,858	7	3,420		2,392	41,233	33,731		74,964
00210 Shasta County Transit			111	2,208	1,249	1	118			3,688	852		4,540
00300 Amber Lane PRD			0	1	122					123	2		125
00301 Burney Meadows Storm Drain			0	0	47					47	(5)		42
00302 Amber Ridge PRD			0	0	86					86	(16)		70
00303 Marianas PRD			0	0	88					88	6		95
00304 Coloma PRD			0	5	79					85	(214)		(129)
00305 Vedder Road PRD			0	0	33					33	(58)		(24)
00306 River Hill Estates PRD			0	2	104					106	26		132
00307 Craig Lane PRD			0	2	107					109	9		118
00308 E. Stillwater Way PRD			1	13	205	0	118			337	228		565
00309 Fullerton Way PRD			0	1	110					110	13		123
00310 Deer Flat Road			0	0	52					52	(29)		23
00311 Skyway PRD			1	17	171	0	118			306	227		533
00312 Mule Mt. PRD			0	1	81					83	3		86
00313 Fore Way PRD			0	6	81		118			205	124		329
00314 Blacks PRD			3	62	225	0	236			527	454		981
00315 Logan PRD			4	70	223	0	236			533	449		982
00316 Valparaiso PRD			0	1	84					85	7		92
00317 Lakehead Lighting			0	4	549	0				553	(65)		488
00318 Lark Court PRD			0	2	83					85	(197)		(112)
00319 Manor Crest PRD			(0)	(0)	84					83	(11)		73
00320 Santa Barbara Estates PRD			9	179	201	0	118			508	419		927
00321 Victoria Highlands Estates PRD			0	3	69					73	(336)		(263)
00322 Country Fields Estates PRD			0	2	95					97	11		107
00324 China Gulch PRD			0	1	84					85	(9)		75
00325 Manton Heights PRD			11	213	206	0	118			548	429		977
00326 Manzanillo Orchard PRD			0	3	69					73	(306)		(233)
00327 Lavern Lane PRD			0	5	172					177	(416)		(239)
00328 Canto Del Lupine PRD Admin			0	1	82					83	2		86
00329 Crowley Crk Ranchettes PRD Adm			0	1	86					87	(15)		72
00330 Jordan Manor PRD Admin			1	10	81					92	(5)		87
00331 Ritts Mill Road Admin			0	0	112					112	34		146
00332 Rother Lighting			1	19	619	0				639	(41)		598
00333 Robledo Road PRD Admin			0	3	118					121	(18)		103
00334 Santa Barbara #2 PRD Admin			8	168	218	0	354			749	649		1,398
00335 N Chaparral Dr PRD Admin			0	1	112					113	17		130
00337 Woggon Lane PRD Admin			0	1	121					123	9		131

County of Shasta
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											FY 2016-17 Actual Cost Minus 16-17 Est Paid	Add'l Adj For FY 2018-19 Estimates	
00338 Aiden Park PRD Admin			3	61	214	0	236			515	432		947
00339 L&R Estates PRD Admin			0	2	104					106	1		108
00340 Squaw Carpet Fire Accs PRD Admin			0	1	76					77	(2)		75
00341 Rolland Cntry Estates PRD Admin			5	92	187	0	118			402	320		722
00342 Shelly Lane PRD Admin			1	14	107					121	(297)		(176)
00343 Millville Way PRD Admin			1	15	88					103	19		122
00344 Diamond Ridge PRD Admin			4	84	218	0	236			542	459		1,001
00345 Mountain Gate Meadows PRD Admin			0	1	83					84	(1)		83
00347 Sierra Lighting			0	8	600	0				608	(112)		496
00351 Timber Ridge PRD Admin			0	1	81					82	(23)		59
00360 Equestrian Estates PRD Admin			0	1	94					95	(3)		93
00361 Tract 1323 PRD			0	2	349					352	(36)		316
00364 Sonora PRD			3	60	199	0				263	150		413
00366 Ponder PRD			0	1	97					98	(4)		94
00367 Shasta Meadows PRD			0	3	75					78	(260)		(181)
00368 Old Stagecoach PRD			(0)	(0)	87					87	4		92
00369 Inter Mountain PRD			1	23	108					132	(218)		(86)
00370 Alpine PRD			0	3	91					94	(270)		(176)
00371 Water Agency			58	1,149	2,774	2	472	3,087		7,542	3,829		11,371
00372 Dusty PRD			0	7	116					123	(291)		(167)
00373 AQMD	11,548		414	8,217	11,631	7	2,241	3,352	5,572	42,982	2,679		45,661
00374 Castella Water			16	313	3,034	2				3,365	(110)		3,255
00375 Sugarloaf Water			28	550	2,693	2				3,272	694		3,966
00376 Buckshot Ln Em Fire PRD Admin			0	1	57					58	6		64
00377 Jones Valley Water			113	2,247	7,186	4	236			9,786	658		10,444
00378 Palo Cedro Sewer			67	1,321	5,133	4	472			6,996	521		7,517
00380 Amesbury Village PRD Admin			0	1	73					74	10		84
00381 Palo Cedro Oaks PRD Admin			0	1	93					94	(6)		88
00382 Shasta Lake Ranchos R/M			6	114	201	0	118			438	66		504
00383 Holiday Acres R/M			0	6	103					109	(79)		29
00384 Alpine Meadows Sewer			10	204	2,484	2				2,699	293		2,992
00385 Belmont Storm Drain			0	0	77					77	(49)		28
00386 Street Lighting Admin.			20	388	820	0				1,228	116		1,343
00387 Cottonwood Sewer			173	3,428	12,608	11	1,061			17,282	653		17,935
00391 Fire Protection Admin.			940	18,668	48,710	55	16,745	5,337	2,313	92,768	(20,314)		72,455
00393 Burney Storm Drain			0	2	304	0				306	(35)		271
00394 Keswick Admin.			34	678	4,378	3				5,093	(3,373)		1,720
00395 French Gulch Water			20	407	2,889	2	118			3,436	(297)		3,139
00396 Cragview Water			14	288	3,151	2				3,456	(751)		2,706
00397 Los Palos Dr Em Fire PRD Admin			0	2	115	0				117	45		162
00398 Foxwood Estates PRD Admin			0	2	106					107	29		136
00399 Rocky Ledge estates PRD Admin			0	2	122					124	(25)		100
00401 Anderson Cemetery					7,592	9				7,601	(398)		7,203
00402 Burney Cemetery					5,395	6				5,401	(1,327)		4,074
00403 Cottonwood Cemetery					8,524	10				8,534	3,285		11,819
00404 Fall River Mills Cemetery					3,346	4				3,349	(790)		2,559
00405 Halcumb Cemetery					5,674	7				5,681	841		6,522
00406 Manton Cemetery					789	1				790	(49)		741
00407 Millville Cemetery					5,696	6				5,702	(496)		5,206
00408 Pine Grove Cemetery					9,456	11				9,467	(1,996)		7,471
00422 Centerville CSD					1,691	1				1,692	(536)		1,156
00423 Clear Creek CSD					1,366	1				1,367	(351)		1,016
00424 Fall River Mills CSD					1,288	1				1,289	(372)		918

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											FY 2016-17 (16-17 Actual Cost Minus 16-17 Est Paid)	Add'l Adj For FY 2018-19 Estimates	
00428 Shasta CSD					1,288	1				1,289	(323)		967
00429 Mountain Gate CSD					669	0				669	(61)		608
00441 Anderson FPD					16,110	19				16,129	(2,842)		13,287
00442 Buckeye FPD					1,050	1				1,050	214		1,264
00443 Burney FPD					11,920	14				11,934	(6,178)		5,756
00444 Castella FPD					9,207	11				9,218	2,228		11,446
00445 Shasta Lake FPD					17,518	22				17,540	(1,464)		16,076
00446 Cottonwood FPD					11,500	14				11,514	(2,418)		9,096
00447 Fall River Mills FPD					7,026	9				7,035	(1,676)		5,359
00449 Happy Valley FPD					13,500	17				13,517	(2,810)		10,706
00450 McArthur FPD					4,700	5				4,705	(769)		3,936
00452 Millville FPD					9,024	11				9,035	(585)		8,450
00461 Pine Grove MAD					7,039	8				7,047	(554)		6,493
00462 Shasta MAD					476					476	(29,188)		(28,712)
00463 Burney MAD					7,136	9				7,145	(317)		6,828
00481 Fall River Mills RCD					1,543	1				1,544	(8,052)		(6,508)
00482 W. Shasta RCD					125	0				125	(17)		108
00490 ACID					1,321	1				1,322	(473)		850
00491 Bella Vista Water					1,707	2				1,709	(532)		1,177
00492 Burney Water					212					212	(103)		109
00497 Mayers Memorial Hospital					2,115	2				2,116	(700)		1,416
00600 Cottonwood Crk Meadows PRD			0	1	81					82	(12)		70
00601 CSA #3 Castella Loan Admin			2	38	156	18				214	1		215
00602 Aegean Way PRD			0	1	83					84	(6)		79
00603 Village Green PRD			0	1	80					81	(1)		80
00604 Butterfield PRD			0	1	78					80	(1)		79
00605 Honeybee Acres PRD			0	1	84					85	4		89
00606 Silver Saddle PRD			1	11	92					103	13		116
00607 Wisteria Estates PRD			0	1	114					116	28		144
00608 Santa Barbara PRD			1	10	174	0				185	(89)		96
00609 Stillwater Ranch PRD			0	1	76					77	(5)		72
00610 Sterling Ranch PRD			0	1	85					87	4		90
00611 Mt. Lassen Woods PRD			0	2	98					100	4		104
00612 Waterleaf Estates PRD			1	20	170	0	118			309	224		533
00613 Jennifer Dr EFER PRD			0	1	78					79	(19)		60
00614 White Oak Manor PRD			0	1	79					80	6		87
00615 Terri Lee Terrace EFER PRD			0	1	72					73	(6)		66
00616 Westview Rd EFER PRD			0	2	81					83	(7)		76
00617 Sleeping Bull Estates PRD			0	2	92					94	11		105
00618 Garth Dr EFER PRD			0	1	77					77	6		83
00619 Clover Road PRD			0	1	83					85	(6)		79
00620 Nunes Ranch PRD			0	1	80					81	(0)		81
00621 No. 2 Squaw Carpet PRD			0	1	71					72	1		73
00622 No. 2 Crowley Crk Rchits PRD			0	1	71					72	1		73
00623 No. 2 Los Palos Dr EFER PRD			0	1	72					73	2		74
00624 Scenic Oak PRD			0	1	81					83	19		102
00625 No. 2 Butterfield Ln EFER PRD			0	1	5					5	(58)		(53)
00626 No. 1 Skylark Lane EFER PRD			0	2	183					185	143		327
00627 Lake Drive PRD Admin			0	1	88					89	58		146
00628 No. 2 Skylark Lane EFER PRD			0	1							(31)		(31)
00629 CSA #6 JV S/A Elk Trail WSAD			21	426	322	0				769	253		1,022
00630 CSA # 23 CV S/A Cragview WSAD			3	56	181	0				240	(32)		207
00631 Laurel Glen Estates PRD Admin			0	1	71					72	41		114

County of Shasta
Countywide Cost Allocation Plan
EXHIBIT A

Fiscal Year 16/17 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 2016-17 (To Be Used As 2018-2019 Estimate)	Roll Forward		Total Claimable Costs FY 2018-19
											FY 2016-17 (16-17 Actual Cost Minus 16-17 Est Paid)	Add'l Adj For FY 2018-19 Estimates	
00632 Irish Creek Road PRD Admin			0	1	57					58	58		116
00633 Sol Semente EFER PRD Admin			0	1	42					43	43		86
00634 Stillwater Ranches #2 PRD					24					24	24		47
00635 Tudor Oaks Acres PRD					24					24	24		47
00835 Detention Fac Inmate Funds Adm			42	840	71					953	(452)	452	953
00843 Prop 10 Children & Fam. 1st					(0)			0		(0)	(2,105)	2,105	(0)
00851 IHSS Public Authority			85	1,685	5,993	4	590	6,616	3,190	18,162	3,406		21,567
00862 Law Library	141				3,404	4				3,549	(2,446)		1,103
00892 RTPA					1,937	2				1,939	453		2,392
00928 SHASCOM					17,733	20				17,753	(2,758)		14,995
00952 Courts					(0)	0				(0)	(98,134)	98,134	(0)
03010 Schools					65,098	3,383				68,481	17,155		85,636
Subtotal	1,613,138	303,491	76,633	1,254,924	2,658,136	6,273	247,645	1,349,293	1,341,053	8,850,585	873,533	87,943	9,812,061
Direct Billed					22,488	57,840		472,472	328,529	881,329			
Unallocated				46,448	275,182	876,052		16,645		1,214,327			
Total	1,613,138	303,491	76,633	1,301,373	2,955,806	940,164	247,645	1,838,410	1,669,582	10,946,241	873,533	87,943	9,812,061

County of Shasta
Countywide Cost Allocation Plan
EXHIBIT B

Fiscal Year 16/17 Actual		ACTUAL FY	ESTIMATES	ROLL	ADJUSTMENTS	PROPOSED
		2016-17	PAID FOR FY 2016-17	FORWARD FOR FY 2016-17	FY 2018-19 ESTIMATE	CHARGE FY 18-19
10100	Board of Supervisors	85,781	61,247	24,534		110,314
10300	Clerk of the Board	85,297	87,387	(2,090)		83,207
11200	Assessor	331,450	344,755	(13,304)		318,146
14000	Elections	62,728	45,041	17,687		80,414
15900	Inter Mountain Fair	316	581	(265)		52
16600	Land, Buildings & Improvements	28,753	14,609	14,143	(14,143)	28,753
16902	Capital Proj Juvenile Hall	39	287	(248)	248	39
16903	Capital Proj Adult Rehab Center	3,026	4,173	(1,147)	1,147	3,026
17200	Surveyor	221	226	(5)		216
17500	CSA Administration	15,563	12,543	3,019		18,582
20110	Trial Courts	18,681	21,191	(2,510)		16,171
20300	Conflict Public Defender	29,644	35,961	(6,317)		23,326
20700	Public Defender	81,506	73,178	8,328		89,833
20800	Grand Jury	31,259	26,838	4,422		35,681
22100	County Clerk	19,800	16,223	3,576		23,376
22700	District Attorney	416,859	249,383	167,477		584,336
22800	DCSS	168,561	145,604	22,957		191,517
23500	Sheriff	647,280	560,147	87,133		734,413
23600	Boating Safety	16,024	16,550	(526)		15,498
23700	Sheriff Civil Unit	12,465	12,621	(156)		12,309
24600	Detention Annex	12,971	14,985	(2,014)		10,957
25600	Victim Witness	25,940	18,283	7,657		33,597
26000	Jail	314,089	250,311	63,778		377,867
26100	Burney Substation	32,483	27,974	4,509		36,992
26200	Juvenile Rehab Facility	102,076	70,771	31,304		133,380
26300	Probation	281,508	248,858	32,649		314,157
28000	Agriculture Commissioner	44,360	38,780	5,580		49,939
28200	Building	92,243	159,828	(67,585)		24,658
28500	Knighton Rd Beetle Mitigation	56	57	(1)		55
28600	Planning	73,853	102,106	(28,253)		45,600
28700	Coroner	50,216	31,514	18,703		68,919
28800	Dispatch	5,565	5,143	422		5,988
29000	Recorder	131,816	134,931	(3,115)		128,702
29200	Public Guardian	102,957	112,532	(9,575)		93,382
29400	Wildlife	363	438	(75)		289
29700	Animal Control	15,997	38,167	(22,170)		(6,173)
29900	Public Administration	10,033	(1,774)	11,806		21,839
30100	Roads	476,836	459,509	17,327		494,163
40200	Environmental Health	69,428	56,329	13,099		82,527
40400	Mental Health Services Act	138,698	107,214	31,483		170,181

County of Shasta
Countywide Cost Allocation Plan
EXHIBIT B

Fiscal Year 16/17 Actual	ACTUAL FY	ESTIMATES	ROLL	ADJUSTMENTS	PROPOSED
	2016-17	PAID FOR FY 2016-17	FORWARD FOR FY 2016-17	FY 2018-19 ESTIMATE	CHARGE FY 18-19
41000 Mental Health	342,977	316,446	26,532		369,509
41100 Public Health	485,874	423,028	62,847		548,721
41200 Health Care	1,605	1,825	(220)		1,386
41700 Child Services	39,813	37,861	1,952		41,766
42200 Alcohol & Drug	46,478	37,604	8,874		55,352
42500 Perinatal	19,032	18,106	927		19,959
50100 Social Services Administration	1,371,916	973,161	398,754		1,770,670
50200 Health and Human Services Agency	564,749	471,047	93,702		658,452
53000 Opportunity Center	221,800	188,588	33,212		255,012
54200 County Indigents	6,151	8,075	(1,924)		4,227
54300 Housing	121,159	154,817	(33,658)		87,502
57000 Veterans' Services	26,400	26,507	(107)		26,294
59000 Community Action Agency	57,964	63,735	(5,771)		52,193
59200 HSG Home IPP Admin	15,127	14,551	576		15,703
59300 PHA Housing Assistance Adm	19,132		19,132		38,264
59600 Housing Rehabilitation	1,479	3,735	(2,257)		(778)
61100 Library	14,722	14,661	61		14,784
62000 Agriculture Extension Service	7,162	10,174	(3,011)		4,151
62100 Farm Advisor	1,092	2,127	(1,035)		56
70100 Recreation & Parks	445	471	(26)		419
71000 Veterans' Hall	10,245	12,341	(2,096)		8,150
00200 Fall River Mills Airport	3,759	3,808	(50)		3,709
94000 Fleet Management	72,200	74,439	(2,240)		69,960
95000 Risk Management	164,615	210,991	(46,375)		118,240
92500 Information Systems	473,964	508,822	(34,858)		439,105
95500 Facilities Management	175,272	124,313	50,959		226,231
00207 Solid Waste	41,233	7,502	33,731		74,964
00210 Shasta County Transit	3,688	2,835	852		4,540
00300 Amber Lane PRD	123	121	2		125
00301 Burney Meadows Storm Drain	47	52	(5)		42
00302 Amber Ridge PRD	86	102	(16)		70
00303 Marianas PRD	88	82	6		95
00304 Coloma PRD	85	298	(214)		(129)
00305 Vedder Road PRD	33	91	(58)		(24)
00306 River Hill Estates PRD	106	81	26		132
00307 Craig Lane PRD	109	100	9		118
00308 E. Stillwater Way PRD	337	109	228		565
00309 Fullerton Way PRD	110	98	13		123
00310 Deer Flat Road	52	81	(29)		23
00311 Skyway PRD	306	80	227		533

County of Shasta
Countywide Cost Allocation Plan
EXHIBIT B

Fiscal Year 16/17 Actual	ACTUAL FY	ESTIMATES	ROLL	ADJUSTMENTS	PROPOSED
	2016-17	PAID FOR FY 2016-17	FORWARD FOR FY 2016-17	FY 2018-19 ESTIMATE	CHARGE FY 18-19
00312 Mule Mt. PRD	83	79	3		86
00313 Fore Way PRD	205	81	124		329
00314 Blacks PRD	527	73	454		981
00315 Logan PRD	533	84	449		982
00316 Valparaiso PRD	85	79	7		92
00317 Lakehead Lighting	553	619	(65)		488
00318 Lark Court PRD	85	282	(197)		(112)
00319 Manor Crest PRD	83	94	(11)		73
00320 Santa Barbara Estates PRD	508	89	419		927
00321 Victoria Highlands Estates PRD	73	409	(336)		(263)
00322 Country Fields Estates PRD	97	86	11		107
00324 China Gulch PRD	85	94	(9)		75
00325 Manton Heights PRD	548	119	429		977
00326 Manzanillo Orchard PRD	73	379	(306)		(233)
00327 Lavern Lane PRD	177	593	(416)		(239)
00328 Canto Del Lupine PRD Admin	83	81	2		86
00329 Crowley Crk Ranchettes PRD Adm	87	101	(15)		72
00330 Jordan Manor PRD Admin	92	97	(5)		87
00331 Ritts Mill Road Admin	112	78	34		146
00332 Rother Lighting	639	681	(41)		598
00333 Robledo Road PRD Admin	121	139	(18)		103
00334 Santa Barbara #2 PRD Admin	749	100	649		1,398
00335 N Chaparral Dr PRD Admin	113	95	17		130
00337 Woggon Lane PRD Admin	123	114	9		131
00338 Aiden Park PRD Admin	515	83	432		947
00339 L&R Estates PRD Admin	106	105	1		108
00340 Squaw Carpet Fire Accs PRD Admin	77	79	(2)		75
00341 Rolland Cntry Estates PRD Admin	402	82	320		722
00342 Shelly Lane PRD Admin	122	419	(297)		(176)
00343 Millville Way PRD Admin	103	84	19		122
00344 Diamond Ridge PRD Admin	542	82	459		1,001
00345 Mountain Gate Meadows PRD Admin	84	85	(1)		83
00347 Sierra Lighting	608	720	(112)		496
00351 Timber Ridge PRD Admin	82	105	(23)		59
00360 Equestrian Estates PRD Admin	95	98	(3)		93
00361 Tract 1323 PRD	352	388	(36)		316
00364 Sonora PRD	263	112	150		413
00366 Ponder PRD	98	102	(4)		94
00367 Shasta Meadows PRD	78	338	(260)		(181)
00368 Old Stagecoach PRD	87	83	4		92

County of Shasta
Countywide Cost Allocation Plan
EXHIBIT B

Fiscal Year 16/17 Actual	ACTUAL FY	ESTIMATES	ROLL	ADJUSTMENTS	PROPOSED
	2016-17	PAID FOR FY 2016-17	FORWARD FOR FY 2016-17	FY 2018-19 ESTIMATE	CHARGE FY 18-19
00369 Inter Mountain PRD	132	349	(218)		(86)
00370 Alpine PRD	94	364	(270)		(176)
00371 Water Agency	7,542	3,714	3,829		11,371
00372 Dusty PRD	123	414	(291)		(167)
00373 AQMD	42,982	40,304	2,679		45,661
00374 Castella Water	3,365	3,475	(110)		3,255
00375 Sugarloaf Water	3,272	2,578	694		3,966
00376 Buckshot Ln Em Fire PRD Admin	58	52	6		64
00377 Jones Valley Water	9,786	9,129	658		10,444
00378 Palo Cedro Sewer	6,996	6,475	521		7,517
00380 Amesbury Village PRD Admin	74	63	10		84
00381 Palo Cedro Oaks PRD Admin	94	100	(6)		88
00382 Shasta Lake Ranchos R/M	438	372	66		504
00383 Holiday Acres R/M	109	188	(79)		29
00384 Alpine Meadows Sewer	2,699	2,406	293		2,992
00385 Belmont Storm Drain	77	126	(49)		28
00386 Street Lighting Admin.	1,228	1,112	116		1,343
00387 Cottonwood Sewer	17,282	16,629	653		17,935
00391 Fire Protection Admin.	92,768	113,082	(20,314)		72,455
00393 Burney Storm Drain	306	341	(35)		271
00394 Keswick Admin.	5,093	8,466	(3,373)		1,720
00395 French Gulch Water	3,436	3,733	(297)		3,139
00396 Cragview Water	3,456	4,207	(751)		2,706
00397 Los Palos Dr Em Fire PRD Admin	117	72	45		162
00398 Foxwood Estates PRD Admin	107	78	29		136
00399 Rocky Ledge estates PRD Admin	124	149	(25)		100
00401 Anderson Cemetery	7,601	7,999	(398)		7,203
00402 Burney Cemetery	5,401	6,728	(1,327)		4,074
00403 Cottonwood Cemetery	8,534	5,250	3,285		11,819
00404 Fall River Mills Cemetery	3,349	4,139	(790)		2,559
00405 Halcumb Cemetery	5,681	4,840	841		6,522
00406 Manton Cemetery	790	838	(49)		741
00407 Millville Cemetery	5,702	6,198	(496)		5,206
00408 Pine Grove Cemetery	9,467	11,464	(1,996)		7,471
00422 Centerville CSD	1,692	2,228	(536)		1,156
00423 Clear Creek CSD	1,367	1,718	(351)		1,016
00424 Fall River Mills CSD	1,289	1,661	(372)		918
00428 Shasta CSD	1,289	1,612	(323)		967
00429 Mountain Gate CSD	669	730	(61)		608
00441 Anderson FPD	16,129	18,971	(2,842)		13,287

County of Shasta
Countywide Cost Allocation Plan
EXHIBIT B

Fiscal Year 16/17 Actual	ACTUAL FY	ESTIMATES	ROLL	ADJUSTMENTS	PROPOSED
	2016-17	PAID FOR FY 2016-17	FORWARD FOR FY 2016-17	FY 2018-19 ESTIMATE	CHARGE FY 18-19
00442	Buckeye FPD	1,050	836	214	1,264
00443	Burney FPD	11,934	18,112	(6,178)	5,756
00444	Castella FPD	9,218	6,990	2,228	11,446
00445	Shasta Lake FPD	17,540	19,004	(1,464)	16,076
00446	Cottonwood FPD	11,514	13,933	(2,418)	9,096
00447	Fall River Mills FPD	7,035	8,711	(1,676)	5,359
00449	Happy Valley FPD	13,517	16,327	(2,810)	10,706
00450	McArthur FPD	4,705	5,474	(769)	3,936
00452	Millville FPD	9,035	9,620	(585)	8,450
00461	Pine Grove MAD	7,047	7,601	(554)	6,493
00462	Shasta MAD	476	29,664	(29,188)	(28,712)
00463	Burney MAD	7,145	7,462	(317)	6,828
00481	Fall River Mills RCD	1,544	9,596	(8,052)	(6,508)
00482	W. Shasta RCD	125	142	(17)	108
00490	ACID	1,322	1,795	(473)	850
00491	Bella Vista Water	1,709	2,241	(532)	1,177
00492	Burney Water	212	315	(103)	109
00497	Mayers Memorial Hospital	2,116	2,816	(700)	1,416
00600	Cottonwood Crk Meadows PRD	82	94	(12)	70
00601	CSA #3 Castella Loan Admin	214	213	1	215
00602	Aegean Way PRD	84	90	(6)	79
00603	Village Green PRD	81	81	(1)	80
00604	Butterfield PRD	80	81	(1)	79
00605	Honeybee Acres PRD	85	81	4	89
00606	Silver Saddle PRD	103	90	13	116
00607	Wisteria Estates PRD	116	88	28	144
00608	Santa Barbara PRD	185	273	(89)	96
00609	Stillwater Ranch PRD	77	82	(5)	72
00610	Sterling Ranch PRD	87	83	4	90
00611	Mt. Lassen Woods PRD	100	97	4	104
00612	Waterleaf Estates PRD	309	86	224	533
00613	Jennifer Dr EFER PRD	79	98	(19)	60
00614	White Oak Manor PRD	80	74	6	87
00615	Terri Lee Terrace EFER PRD	73	79	(6)	66
00616	Westview Rd EFER PRD	83	90	(7)	76
00617	Sleeping Bull Estates PRD	94	84	11	105
00618	Garth Dr EFER PRD	78	72	6	83
00619	Clover Road PRD	85	91	(6)	79
00620	Nunes Ranch PRD	81	81	(0)	81
00621	No. 2 Squaw Carpet PRD	72	71	1	73

County of Shasta
Countywide Cost Allocation Plan
EXHIBIT B

Fiscal Year 16/17 Actual	ACTUAL FY	ESTIMATES	ROLL	ADJUSTMENTS	PROPOSED
	2016-17	PAID FOR FY 2016-17	FORWARD FOR FY 2016-17	FY 2018-19 ESTIMATE	CHARGE FY 18-19
00622 No. 2 Crowley Crk Rnchts PRD	72	71	1		73
00623 No. 2 Los Palos Dr EFER PRD	73	71	2		74
00624 Scenic Oak PRD	83	63	19		102
00625 No. 2 Butterfield Ln EFER PRD	5	63	(58)		(53)
00626 No. 1 Skylark Lane EFER PRD	185	42	143		327
00627 Lake Drive PRD Admin	89	31	58		146
00628 No. 2 Skylark Lane EFER PRD		31	(31)		(31)
00629 CSA #6 JV S/A Elk Trail WSAD	769	516	253		1,023
00630 CSA # 23 CV S/A Cragview WSAD	240	272	(32)		207
00631 Laurel Glen Estates PRD Admin	72	31	41		114
00632 Irish Creek Road PRD Admin	58	-	58		116
00633 Sol Semente EFER PRD Admin	43	-	43		86
00634 Stillwater Ranches #2 PRD	24	-	24		47
00635 Tudor Oaks Acres PRD	24	-	24		47
00835 Detention Fac Inmate Funds Adm	953	1,405	(452)	452	953
00843 Prop 10 Children & Fam. 1st		2,105	(2,105)	2,105	
00851 IHSS Public Authority	18,162	14,756	3,406		21,567
00862 Law Library	3,549	5,995	(2,446)		1,103
00892 RTPA	1,939	1,486	453		2,392
00928 SHASCOM	17,753	20,511	(2,758)		14,995
00952 Courts		98,134	(98,134)	98,134	
03010 Schools	68,481	51,327	17,155		85,636
04000 Miscellaneous - Other					
Total	8,850,585	7,977,052	873,533	87,943	9,812,061

County of Shasta
Countywide Cost Allocation Plan
EXHIBIT C

Fiscal Year 16/17 Actual	Total Expenditures	Cost Adjustments	Total Allocated
Building Use	2,231,638	(565,979)	
Equipment Use	352,367	(48,876)	
County Audit	78,460	(1,827)	
10200 CAO	80,926	1,185,355	
11000 Auditor - Controller	534,620	2,485,445	
11100 TTC	1,631,121	(768,372)	
11300 Purchasing	(1,440)	248,478	
12000 County Counsel	36,349	1,858,492	
13000 Personnel	448,414	1,213,591	
10100 Board of Supervisors			85,781
10300 Clerk of the Board			85,297
11200 Assessor			331,450
14000 Elections			62,728
15900 Inter Mountain Fair			316
16600 Land, Buildings & Improvements			28,753
16902 Capital Proj Juvenile Hall			39
16903 Capital Proj Adult Rehab Center			3,026
17200 Surveyor			221
17500 CSA Administration			15,563
20110 Trial Courts			18,681
20300 Conflict Public Defender			29,644
20700 Public Defender			81,506
20800 Grand Jury			31,259
22100 County Clerk			19,800
22700 District Attorney			416,859
22800 DCSS			168,561
23500 Sheriff			647,280
23600 Boating Safety			16,024
23700 Sheriff Civil Unit			12,465
24600 Detention Annex			12,971
25600 Victim Witness			25,940
26000 Jail			314,089
26100 Burney Substation			32,483
26200 Juvenile Rehab Facility			102,076
26300 Probation			281,508
28000 Agriculture Commissioner			44,360
28200 Building			92,243
28500 Knighton Rd Beetle Mitigation			56
28600 Planning			73,853

County of Shasta
Countywide Cost Allocation Plan
EXHIBIT C

<u>Fiscal Year 16/17 Actual</u>	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>
28700 Coroner			50,216
28800 Dispatch			5,565
29000 Recorder			131,816
29200 Public Guardian			102,957
29400 Wildlife			363
29700 Animal Control			15,997
29900 Public Administration			10,033
30100 Roads			476,836
40200 Environmental Health			69,428
40400 Mental Health Services Act			138,698
41000 Mental Health			342,977
41100 Public Health			485,874
41200 Health Care			1,605
41700 Child Services			39,813
42200 Alcohol & Drug			46,478
42500 Perinatal			19,032
50100 Social Services Administration			1,371,916
50200 Health and Human Services Agency			564,749
53000 Opportunity Center			221,800
54200 County Indigents			6,151
54300 Housing			121,159
57000 Veterans' Services			26,400
59000 Community Action Agency			57,964
59200 HSG Home IPP Admin			15,127
59300 PHA Housing Assistance Adm			19,132
59600 Housing Rehabilitation			1,479
61100 Library			14,722
62000 Agriculture Extension Service			7,162
62100 Farm Advisor			1,092
70100 Recreation & Parks			445
71000 Veterans' Hall			10,245
00200 Fall River Mills Airport			3,759
94000 Fleet Management			72,200
95000 Risk Management			164,615
92500 Information Systems			473,964
95500 Facilities Management			175,272
00207 Solid Waste			41,233
00210 Shasta County Transit			3,688
00300 Amber Lane PRD			123
00301 Burney Meadows Storm Drain			47

County of Shasta
Countywide Cost Allocation Plan
EXHIBIT C

Fiscal Year 16/17 Actual	Total Expenditures	Cost Adjustments	Total Allocated
00302 Amber Ridge PRD			86
00303 Marianas PRD			88
00304 Coloma PRD			85
00305 Vedder Road PRD			33
00306 River Hill Estates PRD			106
00307 Craig Lane PRD			109
00308 E. Stillwater Way PRD			337
00309 Fullerton Way PRD			110
00310 Deer Flat Road			52
00311 Skyway PRD			306
00312 Mule Mt. PRD			83
00313 Fore Way PRD			205
00314 Blacks PRD			527
00315 Logan PRD			533
00316 Valparaiso PRD			85
00317 Lakehead Lighting			553
00318 Lark Court PRD			85
00319 Manor Crest PRD			83
00320 Santa Barbara Estates PRD			508
00321 Victoria Highlands Estates PRD			73
00322 Country Fields Estates PRD			97
00324 China Gulch PRD			85
00325 Manton Heights PRD			548
00326 Manzanillo Orchard PRD			73
00327 Lavern Lane PRD			177
00328 Canto Del Lupine PRD Admin			83
00329 Crowley Crk Ranchettes PRD Adm			87
00330 Jordan Manor PRD Admin			92
00331 Ritts Mill Road Admin			112
00332 Rother Lighting			639
00333 Robledo Road PRD Admin			121
00334 Santa Barbara #2 PRD Admin			749
00335 N Chaparral Dr PRD Admin			113
00337 Woggon Lane PRD Admin			123
00338 Aiden Park PRD Admin			515
00339 L&R Estates PRD Admin			106
00340 Squaw Carpet Fire Accs PRD Admin			77
00341 Rolland Cntry Estates PRD Admin			402
00342 Shelly Lane PRD Admin			121
00343 Millville Way PRD Admin			103

County of Shasta
Countywide Cost Allocation Plan
EXHIBIT C

<u>Fiscal Year 16/17 Actual</u>	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>
00344 Diamond Ridge PRD Admin			542
00345 Mountain Gate Meadows PRD Admin			84
00347 Sierra Lighting			608
00351 Timber Ridge PRD Admin			82
00360 Equestrian Estates PRD Admin			95
00361 Tract 1323 PRD			352
00364 Sonora PRD			263
00366 Ponder PRD			98
00367 Shasta Meadows PRD			78
00368 Old Stagecoach PRD			87
00369 Inter Mountain PRD			132
00370 Alpine PRD			94
00371 Water Agency			7,542
00372 Dusty PRD			123
00373 AQMD			42,982
00374 Castella Water			3,365
00375 Sugarloaf Water			3,272
00376 Buckshot Ln Em Fire PRD Admin			58
00377 Jones Valley Water			9,786
00378 Palo Cedro Sewer			6,996
00380 Amesbury Village PRD Admin			74
00381 Palo Cedro Oaks PRD Admin			94
00382 Shasta Lake Ranchos R/M			438
00383 Holiday Acres R/M			109
00384 Alpine Meadows Sewer			2,699
00385 Belmont Storm Drain			77
00386 Street Lighting Admin.			1,228
00387 Cottonwood Sewer			17,282
00391 Fire Protection Admin.			92,768
00393 Burney Storm Drain			306
00394 Keswick Admin.			5,093
00395 French Gulch Water			3,436
00396 Cragview Water			3,456
00397 Los Palos Dr Em Fire PRD Admin			117
00398 Foxwood Estates PRD Admin			107
00399 Rocky Ledge estates PRD Admin			124
00401 Anderson Cemetery			7,601
00402 Burney Cemetery			5,401
00403 Cottonwood Cemetery			8,534
00404 Fall River Mills Cemetery			3,349

County of Shasta
Countywide Cost Allocation Plan
EXHIBIT C

<u>Fiscal Year 16/17 Actual</u>	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>
00405 Halcumb Cemetery			5,681
00406 Manton Cemetery			790
00407 Millville Cemetery			5,702
00408 Pine Grove Cemetery			9,467
00422 Centerville CSD			1,692
00423 Clear Creek CSD			1,367
00424 Fall River Mills CSD			1,289
00428 Shasta CSD			1,289
00429 Mountain Gate CSD			669
00441 Anderson FPD			16,129
00442 Buckeye FPD			1,050
00443 Burney FPD			11,934
00444 Castella FPD			9,218
00445 Shasta Lake FPD			17,540
00446 Cottonwood FPD			11,514
00447 Fall River Mills FPD			7,035
00449 Happy Valley FPD			13,517
00450 McArthur FPD			4,705
00452 Millville FPD			9,035
00461 Pine Grove MAD			7,047
00462 Shasta MAD			476
00463 Burney MAD			7,145
00481 Fall River Mills RCD			1,544
00482 W. Shasta RCD			125
00490 ACID			1,322
00491 Bella Vista Water			1,709
00492 Burney Water			212
00497 Mayers Memorial Hospital			2,116
00600 Cottonwood Crk Meadows PRD			82
00601 CSA #3 Castella Loan Admin			214
00602 Aegean Way PRD			84
00603 Village Green PRD			81
00604 Butterfield PRD			80
00605 Honeybee Acres PRD			85
00606 Silver Saddle PRD			103
00607 Wisteria Estates PRD			116
00608 Santa Barbara PRD			185
00609 Stillwater Ranch PRD			77
00610 Sterling Ranch PRD			87
00611 Mt. Lassen Woods PRD			100

County of Shasta
Countywide Cost Allocation Plan
EXHIBIT C

<u>Fiscal Year 16/17 Actual</u>	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>
00612 Waterleaf Estates PRD			309
00613 Jennifer Dr EFER PRD			79
00614 White Oak Manor PRD			80
00615 Terri Lee Terrace EFER PRD			73
00616 Westview Rd EFER PRD			83
00617 Sleeping Bull Estates PRD			94
00618 Garth Dr EFER PRD			77
00619 Clover Road PRD			85
00620 Nunes Ranch PRD			81
00621 No. 2 Squaw Carpet PRD			72
00622 No. 2 Crowley Crk Rnchts PRD			72
00623 No. 2 Los Palos Dr EFER PRD			73
00624 Scenic Oak PRD			83
00625 No. 2 Butterfield Ln EFER PRD			5
00626 No. 1 Skylark Lane EFER PRD			185
00627 Lake Drive PRD Admin			89
00629 CSA #6 JV S/A Elk Trail WSAD			769
00630 CSA # 23 CV S/A Cragview WSAD			240
00631 Laurel Glen Estates PRD Admin			72
00632 Irish Creek Road PRD Admin			58
00633 Sol Semente EFER PRD Admin			43
00634 Stillwater Ranches #2 PRD			24
00635 Tudor Oaks Acres PRD			24
00835 Detention Fac Inmate Funds Adm			953
00843 Prop 10 Children & Fam. 1st			(0)
00851 IHSS Public Authority			18,162
00862 Law Library			3,549
00892 RTPA			1,939
00928 SHASCOM			17,753
00952 Courts			(0)
03010 Schools			68,481
Direct Billed			881,329
Unallocated			1,214,327
Total	<u>5,392,455</u>	<u>5,606,307</u>	<u>10,946,241</u>

Detail of
Central Services Allocated
To Central Services

County of Shasta
Countywide Cost Allocation Plan
EXHIBIT D

12/20/2017

Fiscal Year 16/17 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	6,669	21,702	4	1,699	33,261	6,123	69,458
11000 Auditor - Controller	9,969	168,891	122	2,039	8,703	18,076	207,799
11100 TTC	5,522	46,386	15	3,285	11,977	10,383	77,567
11300 Purchasing	712	3,488	0		4,050	1,531	9,781
12000 County Counsel	6,194	15,776	6	1,019		8,422	31,417
13000 Personnel	5,302	15,815	5	1,133	29,857	9,764	61,876
Subtotal	34,367	272,058	152	9,175	87,848	54,298	457,898
Total	34,367	272,058	152	9,175	87,848	54,298	457,898

County of Shasta
Countywide Cost Allocation Plan
EXHIBIT E

Fiscal Year 16/17 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 Hospital Buildings	Square Footage Occupied by Department
1.07 Juvenile Hall	Square Footage Occupied by Department
1.08 Boggs Building	Square Footage Occupied by Department
1.09 1600 Court/1815 Yuba	Square Footage Occupied by Department
1.10 Individual Buildings	Straightline Depreciation
1.11 Administrative Center Building	Square Footage Occupied by Department
1.12 District Attorney/Veteran Services Office Building	Square Footage Occupied by Department

Equipment Use

2.03 Equipment Use	Straightline Depreciation
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County Audit

3.03 General Audit	Actual FY 16/17 Total Expenses by Department
3.04 Identified Audit	Direct Identification to Department

County of Shasta
Countywide Cost Allocation Plan
EXHIBIT E

Fiscal Year 16/17 Actual

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

County Administrator

4.03 Budgets & Administration

Actual FY 16/17 Expenses by Department

Auditor Controller

5.03 Claims & Accounting

Transactions By Department

5.04 Payroll

Computed Number of Payroll Checks by Department

5.05 Individual Services

Actual Salaries & Benefits Expense by Project

5.06 Budget Assistance

Budgeted FY 16/17 Expenses by Department

5.07 Cost Plan

Actual FY 16/17 Total Expenses by Department

5.08 Property Management

Capital Asset Transactions by Department

5.09 Reimbursed Audits

Actual Salaries & Benefits Expense by Project

Treasurer - Tax Collector

6.03 Bank Charge Identified

Bank Charges per Department Account Statements

6.04 Bank Charge General

Computed Number of Checks Cashed by Department

6.05 Check Reconciliation

Computed Number of Checks Cashed by Department

Purchasing

7.03 Purchase Assistance

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

County of Shasta
Countywide Cost Allocation Plan
EXHIBIT E

Fiscal Year 16/17 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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Building Use

Fiscal Year 16/17 Actual

Building depreciation is allowable for Plan purposes based on the total cost of construction, improvements and acquisition costs of county-owned buildings. Beginning with FY 15-16, use allowance was eliminated and replaced by depreciation per the OMB Uniform Guidance. Depreciation charges for buildings occupied by multiple departments are allocated based on square footage occupied by each department. Land acquisition cost is unallowable and is not included in the cost of the buildings.

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

During FY 2012-13, the County Administrative Center (1.11) was refinanced. A new Rental Rate Schedule was prepared. A slight increase in building use charge occurred in FY 2012-13. Beginning with FY 13-14, there is a substantial decrease.

During FY 15-16, Probation took occupancy of their portion of the 1600 Court/1815 Yuba Street building (1.09) that was purchased in FY 14-15.

The Burney Office building is fully depreciated and has no allowable building cost with the conversion from Use Allowance to Depreciation. The corresponding page in the Plan has been removed.

The county did not direct bill for these costs in FY 2016-17.

**COUNTY OF SHASTA
BUILDING USE**

Fiscal Year 16/17 Actual	Total	General & Admin	Courthouse	Courthouse Annex	Placer St. Building	Hospital Buildings	Juvenile Hall	Boggs Building	1600 Court/ 1815 Yuba	Individual Buildings	Admin Center Bulding	DA/VSO Building
	100.00%		0.09%	2.28%	3.31%	2.77%	0.06%	0.57%	1.76%	11.48%	70.21%	7.47%
Other Expenditures & Costs												
Building Use	2,231,638		1,964	50,815	73,897	61,902	1,299	12,831	39,265	256,179	1,566,871	166,614
Expenditures Per Financial Statements	<u>2,231,638</u>		<u>1,964</u>	<u>50,815</u>	<u>73,897</u>	<u>61,902</u>	<u>1,299</u>	<u>12,831</u>	<u>39,265</u>	<u>256,179</u>	<u>1,566,871</u>	<u>166,614</u>
Cost Adjustments												
Building Use to CSD	(565,979)										(565,979)	
Total Allocated	<u><u>1,665,659</u></u>		<u><u>1,964</u></u>	<u><u>50,815</u></u>	<u><u>73,897</u></u>	<u><u>61,902</u></u>	<u><u>1,299</u></u>	<u><u>12,831</u></u>	<u><u>39,265</u></u>	<u><u>256,179</u></u>	<u><u>1,000,892</u></u>	<u><u>166,614</u></u>

**COUNTY OF SHASTA
BUILDING USE**

Fiscal Year 16/17 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
23700 Sheriff Civil Unit	118	0.0599	118			118
00862 Law Library	141	0.0718	141			141
00952 Courts	1,706	0.8684	1,706	(1,706)		
Total	1,964	1.0000	1,964			1,964
Direct Bill						1,706
			1,964			3,670
Less CSD's						
Total Operating	1,964	1.0000	1,964			1,964

Basis of Allocation : Square Footage Occupied by Department

**COUNTY OF SHASTA
BUILDING USE**

Fiscal Year 16/17 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
00952 Courts	50,815	1.0000	50,815	(50,815)		
Total	50,815	1.0000	50,815			50,815
Direct Bill						50,815
			50,815			101,630
Less CSD's						
Total Operating	50,815	1.0000	50,815			50,815

Basis of Allocation : Square Footage Occupied by Department

**COUNTY OF SHASTA
BUILDING USE**

Fiscal Year 16/17 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
28200 Building	8,610	0.1165	8,610			8,610
28600 Planning	11,160	0.1510	11,160			11,160
30100 Roads	34,052	0.4608	34,052			34,052
40200 Environmental Health	8,620	0.1167	8,620			8,620
00373 AQMD	11,454	0.1550	11,454			11,454
Total	73,897	1.0000	73,897			73,897
Direct Bill						
			73,897			73,897
Less CSD's						
Total Operating	73,897	1.0000	73,897			73,897

Basis of Allocation : Square Footage Occupied by Department

**COUNTY OF SHASTA
BUILDING USE**

Fiscal Year 16/17 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 16/17 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
20110 Trial Courts	71	0.0545	71			71
26300 Probation	1,229	0.9455	1,229			1,229
Total	1,299	1.0000	1,299			1,299
Direct Bill				1,299		1,299
Less CSD's						
Total Operating	1,299	1.0000	1,299			1,299

Basis of Allocation : Square Footage Occupied by Department

**COUNTY OF SHASTA
BUILDING USE**

Fiscal Year 16/17 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 16/17 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
20700 Public Defender	19,849	0.5055	19,849			19,849
26300 Probation	19,416	0.4945	19,416			19,416
Total	39,265	1.0000	39,265			39,265
Direct Bill				39,265		39,265
Less CSD's						
Total Operating	39,265	1.0000	39,265			39,265

Basis of Allocation : Square Footage Occupied by Department

**COUNTY OF SHASTA
BUILDING USE**

Fiscal Year 16/17 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
23500 Sheriff	60,177	0.2349	60,177			60,177
26300 Probation	30,021	0.1172	30,021			30,021
28700 Coroner	5,060	0.0198	5,060			5,060
30100 Roads	5,800	0.0226	5,800			5,800
41000 Mental Health	2,580	0.0101	2,580			2,580
41100 Public Health	88,579	0.3458	88,579			88,579
50100 Social Services Administration	36,487	0.1424	36,487			36,487
61100 Library	8,820	0.0344	8,820			8,820
71000 Veterans' Hall	8,130	0.0317	8,130			8,130
95500 Facilities Management	10,525	0.0411	10,525			10,525
Total	256,179	1.0000	256,179			256,179
Direct Bill						
				256,179		256,179
Less CSD's						
Total Operating	256,179	1.0000	256,179			256,179

Basis of Allocation : Straightline Depreciation

**COUNTY OF SHASTA
BUILDING USE**

Fiscal Year 16/17 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
10200 CAO	88,688	0.0566	88,688			88,688
11000 Auditor - Controller	144,872	0.0925	144,872			144,872
11100 TTC	123,750	0.0790	123,750			123,750
11300 Purchasing	39,570	0.0253	39,570			39,570
12000 County Counsel	83,337	0.0532	83,337			83,337
13000 Personnel	85,762	0.0547	85,762			85,762
10100 Board of Supervisors	26,015	0.0166	26,015			26,015
10300 Clerk of the Board	45,275	0.0289	45,275			45,275
11200 Assessor	234,285	0.1495	234,285			234,285
29000 Recorder	85,791	0.0548	85,791			85,791
50100 Social Services Administration	82,465	0.0526	82,465			82,465
53000 Opportunity Center	38,106	0.0243	38,106			38,106
54300 Housing	61,993	0.0396	61,993			61,993
59000 Community Action Agency	31,706	0.0202	31,706			31,706
95000 Risk Management	87,846	0.0561	87,846			87,846
92500 Information Systems	307,408	0.1962	307,408			307,408
Total	1,566,871	1.0000	1,566,871			1,566,871
Direct Bill						
			1,566,871			1,566,871
Less CSD's	(565,979)	(0.3612)	(565,979)			(565,979)
Total Operating	1,000,892	0.6388	1,000,892			1,000,892

Basis of Allocation: Square Footage Occupied by Department

**COUNTY OF SHASTA
BUILDING USE**

Fiscal Year 16/17 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
22700 District Attorney	153,283	0.9200	153,283			153,283
57000 Veterans' Services	13,331	0.0800	13,331			13,331
Total	166,614	1.0000	166,614			166,614
Direct Bill				166,614		166,614
Less CSD's						
Total Operating	166,614	1.0000	166,614			166,614

Basis of Allocation : Square Footage Occupied by Department

COUNTY OF SHASTA
BUILDING USE

Fiscal Year 16/17 Actual	Total	Courthouse	Courthouse Annex	Placer St. Building	Hospital Buildings	Juvenile Hall	Boggs Building	1600 Court/ 1815 Yuba	Individual Buildings	Admin Center Building	DA/VSO Building
10200 CAO	88,688									88,688	
11000 Auditor - Controller	144,872									144,872	
11100 TTC	123,750									123,750	
11300 Purchasing	39,570									39,570	
12000 County Counsel	83,337									83,337	
13000 Personnel	85,762									85,762	
10100 Board of Supervisors	26,015									26,015	
10300 Clerk of the Board	45,275									45,275	
11200 Assessor	234,285									234,285	
20110 Trial Courts	71					71					
20700 Public Defender	19,849							19,849			
22700 District Attorney	153,283										153,283
23500 Sheriff	76,780				16,602				60,177		
23700 Sheriff Civil Unit	118	118									
26300 Probation	50,665					1,229		19,416	30,021		
28200 Building	8,610			8,610							
28600 Planning	11,160			11,160							
28700 Coroner	5,060								5,060		
29000 Recorder	85,791									85,791	
30100 Roads	39,852			34,052					5,800		
40200 Environmental Health	8,620			8,620							
41000 Mental Health	46,810				39,953		4,277		2,580		
41100 Public Health	97,066				4,210		4,277		88,579		
50100 Social Services Administration	124,272				1,043		4,277		36,487		
53000 Opportunity Center	38,106										38,106
54300 Housing	61,993										61,993
57000 Veterans' Services	13,331										13,331
59000 Community Action Agency	31,706									31,706	
61100 Library	8,820								8,820		
71000 Veterans' Hall	8,130								8,130		
95000 Risk Management	87,846									87,846	
92500 Information Systems	307,408									307,408	
95500 Facilities Management	10,525								10,525		
00373 AQMD	11,548			11,454	94						
00862 Law Library	141	141									
00952 Courts											
Total	2,231,638	1,964	50,815	73,897	61,902	1,299	12,831	39,265	256,179	1,566,871	166,614
Direct Bill	52,520	1,706	50,815								
	2,284,158	3,670	101,630	73,897	61,902	1,299	12,831	39,265	256,179	1,566,871	166,614
Less CSD's	(565,979)									(565,979)	
Total Operating	1,718,179	1,964	50,815	73,897	61,902	1,299	12,831	39,265	256,179	1,000,892	166,614

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Equipment Use

Fiscal Year 16/17 Actual

Equipment depreciation is allowable for Plan purposes for equipment assigned to county departments. Beginning with FY15-16, use allowance was eliminated and replaced by depreciation per the OMB Uniform Guidance. Equipment that has been funded by grant programs is not included in this schedule, nor has equipment assigned to Internal Service and Enterprise funds, which is depreciated within these funds.

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

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

The county did not bill for these costs in FY 2016/17.

Schedule of Costs
to be Reallocated
by Function

**COUNTY OF SHASTA
EQUIPMENT USE**

12/21/2017

Fiscal Year 16/17 Actual	Total	General & Admin	Equipment Use
	100%		100.00%
Other Expenditures & Costs			
Equipment Use	352,367		352,367
Expenditures Per Financial Statements	352,367		352,367
Cost Adjustments			
Equipment Use to CSD	(48,876)		(48,876)
Total Allocated	303,491		303,491

COUNTY OF SHASTA
EQUIPMENT USE

Fiscal Year 16/17 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
10200 CAO	3,942	0.0112	3,942			3,942
11000 Auditor - Controller	16,371	0.0465	16,371			16,371
11100 TTC	15,847	0.0450	15,847			15,847
11300 Purchasing	1,015	0.0029	1,015			1,015
12000 County Counsel	5,610	0.0159	5,610			5,610
13000 Personnel	6,090	0.0173	6,090			6,090
10100 Board of Supervisors	31,503	0.0894	31,503			31,503
11200 Assessor	20,039	0.0569	20,039			20,039
22700 District Attorney	3,455	0.0098	3,455			3,455
23500 Sheriff	145,759	0.4137	145,759			145,759
23700 Sheriff Civil Unit	844	0.0024	844			844
24600 Detention Annex	1,556	0.0044	1,556			1,556
26000 Jail	11,823	0.0336	11,823			11,823
26200 Juvenile Rehab Facility	3,997	0.0113	3,997			3,997
26300 Probation	1,160	0.0033	1,160			1,160
28000 Agriculture Commissioner	251	0.0007	251			251
28200 Building	146	0.0004	146			146
28600 Planning	146	0.0004	146			146
28700 Coroner	5,005	0.0142	5,005			5,005
29000 Recorder	8,741	0.0248	8,741			8,741
29700 Animal Control	1,638	0.0046	1,638			1,638
40200 Environmental Health	146	0.0004	146			146
40400 Mental Health Services Act	800	0.0023	800			800
41100 Public Health	19,033	0.0540	19,033			19,033
53000 Opportunity Center	6,243	0.0177	6,243			6,243
54300 Housing	9,847	0.0279	9,847			9,847
62000 Agriculture Extension Service	717	0.0020	717			717
95000 Risk Management	5,600	0.0159	5,600			5,600
92500 Information Systems	25,042	0.0711	25,042			25,042
Total	352,367	1.0000	352,367			352,367
Direct Bill						
			352,367			352,367
Less CSD's	(48,876)	(0.1387)	(48,876)			(48,876)
Total Operating	303,491	0.8613	303,491			303,491

Basis of Allocation : Straightline Depreciation

COUNTY OF SHASTA
EQUIPMENT USE

Fiscal Year 16/17 Actual	Total	General & Admin	Equip Use
10200 CAO	3,942		3,942
11000 Auditor - Controller	16,371		16,371
11100 TTC	15,847		15,847
11300 Purchasing	1,015		1,015
12000 County Counsel	5,610		5,610
13000 Personnel	6,090		6,090
10100 Board of Supervisors	31,503		31,503
11200 Assessor	20,039		20,039
22700 District Attorney	3,455		3,455
23500 Sheriff	145,759		145,759
23700 Sheriff Civil Unit	844		844
24600 Detention Annex	1,556		1,556
26000 Jail	11,823		11,823
26200 Juvenile Rehab Facility	3,997		3,997
26300 Probation	1,160		1,160
28000 Agriculture Commissioner	251		251
28200 Building	146		146
28600 Planning	146		146
28700 Coroner	5,005		5,005
29000 Recorder	8,741		8,741
29700 Animal Control	1,638		1,638
40200 Environmental Health	146		146
40400 Mental Health Services Act	800		800
41100 Public Health	19,033		19,033
53000 Opportunity Center	6,243		6,243
54300 Housing	9,847		9,847
62000 Agriculture Extension Service	717		717
95000 Risk Management	5,600		5,600
92500 Information Systems	25,042		25,042
Total	352,367		352,367
Direct Bill			
	352,367		352,367
Less CSD's	(48,876)		(48,876)
Total Operating	303,491		303,491

County Audit

Fiscal Year 16/17 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 2016/17 total expenses. This was a change implemented in FY 2013-14. Prior year allocations were based on actual salaries and benefits expense. This change more accurately allocates expenses to the benefitting departments.

Identified charges for the Single Audit have been allocated directly, based on a breakdown prepared by the external auditors.

Schedule of Costs
to be Reallocated
by Function

COUNTY OF SHASTA
COUNTY AUDIT

12/21/2017

Fiscal Year 16/17 Actual	Total	General & Admin	General Audit	Identified Audit
Other Expenditures & Costs				
General Audit	64,991		64,991	
Identified Audit	13,469			13,469
Expenditures Per Financial Statements	<u>78,460</u>		<u>64,991</u>	<u>13,469</u>
Cost Adjustments				
County Audit to CSD	(1,827)		(1,827)	
Total Allocated	<u><u>76,633</u></u>		<u><u>63,164</u></u>	<u><u>13,469</u></u>

COUNTY OF SHASTA
COUNTY AUDIT

Fiscal Year 16/17 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
10200 CAO	1,981,931	0.0055	355			355
11000 Auditor - Controller	2,962,774	0.0082	530			530
11100 TTC	1,641,142	0.0045	294			294
11300 Purchasing	211,491	0.0006	38			38
12000 County Counsel	1,840,843	0.0051	329			329
13000 Personnel	1,575,680	0.0043	282			282
10100 Board of Supervisors	524,291	0.0014	94			94
10300 Clerk of the Board	315,343	0.0009	56			56
11200 Assessor	3,956,957	0.0109	708			708
14000 Elections	1,598,195	0.0044	286			286
15900 Inter Mountain Fair	18,474	0.0001	3			3
16600 Land, Buildings & Improvements	3,478,453	0.0096	622			622
16902 Capital Proj Juvenile Hall	287	0.0000	0			0
16903 Capital Proj Adult Rehab Center	184,252	0.0005	33			33
17200 Surveyor	17,703	0.0000	3			3
17500 CSA Administration	837,224	0.0023	150			150
20110 Trial Courts	1,959,959	0.0054	351			351
20300 Conflict Public Defender	2,238,536	0.0062	401			401
20700 Public Defender	3,599,888	0.0099	644			644
20800 Grand Jury	98,812	0.0003	18			18
22100 County Clerk	378,460	0.0010	68			68
22700 District Attorney	8,076,137	0.0222	1,445			1,445
22800 DCSS	7,234,873	0.0199	1,294			1,294
23500 Sheriff	19,267,622	0.0530	3,447			3,447
23600 Boating Safety	874,530	0.0024	156			156
23700 Sheriff Civil Unit	566,211	0.0016	101			101
24600 Detention Annex	496,226	0.0014	89			89
25600 Victim Witness	966,659	0.0027	173			173
26000 Jail	14,706,760	0.0405	2,631			2,631
26100 Burney Substation	2,289,822	0.0063	410			410
26200 Juvenile Rehab Facility	5,006,123	0.0138	896			896
26300 Probation	12,550,394	0.0346	2,246			2,246
28000 Agriculture Commissioner	1,558,482	0.0043	279			279
28200 Building	2,017,009	0.0056	361			361

COUNTY OF SHASTA
COUNTY AUDIT

Fiscal Year 16/17 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
28500 Knighton Rd Beetle Mitigation	(69)	0.0000	(0)			(0)
28600 Planning	1,799,963	0.0050	322			322
28700 Coroner	1,227,975	0.0034	220			220
28800 Dispatch	1,354,127	0.0037	242			242
29000 Recorder	956,877	0.0026	171			171
29200 Public Guardian	966,686	0.0027	173			173
29400 Wildlife	177	0.0000	0			0
29700 Animal Control	528,823	0.0015	95			95
29900 Public Administration	202,783	0.0006	36			36
30100 Roads	19,868,037	0.0547	3,555			3,555
40200 Environmental Health	2,196,039	0.0060	393			393
40400 Mental Health Services Act	10,890,106	0.0300	1,948			1,948
41000 Mental Health	26,030,030	0.0717	4,657			4,657
41100 Public Health	16,257,847	0.0448	2,909			2,909
41200 Health Care	147,855	0.0004	26			26
41700 Child Services	2,185,823	0.0060	391			391
42200 Alcohol & Drug	3,386,570	0.0093	606			606
42500 Perinatal	898,980	0.0025	161			161
50100 Social Services Administration	102,131,131	0.2812	18,273			18,273
50200 Health and Human Services Agency	10,238,491	0.0282	1,832			1,832
53000 Opportunity Center	6,201,809	0.0171	1,110			1,110
54200 County Indigents	1,518,620	0.0042	272			272
54300 Housing	840,835	0.0023	150			150
57000 Veterans' Services	399,140	0.0011	71			71
59000 Community Action Agency	477,798	0.0013	85			85
59200 HSG Home IPP Admin	471,476	0.0013	84			84
59300 PHA Housing Assist Adm	5,124,106	0.0141	917			917
59600 Housing Rehabilitation	17,287	0.0000	3			3
61100 Library	1,330,326	0.0037	238			238
62000 Agriculture Extension Service	203,749	0.0006	36			36
62100 Farm Advisor	49,415	0.0001	9			9
70100 Recreation & Parks	32,390	0.0001	6			6
71000 Veterans' Hall	159,075	0.0004	28			28
00200 Fall River Mills Airport	323,739	0.0009	58			58
94000 Fleet Management	2,556,492	0.0070	457			457
95000 Risk Management	7,143,128	0.0197	1,278			1,278
92500 Information Systems	7,073,712	0.0195	1,266			1,266
95500 Facilities Management	4,458,843	0.0123	798			798
00207 Solid Waste	6,041,333	0.0166	1,081			1,081
00210 Shasta County Transit	621,168	0.0017	111			111
00300 Amber Lane PRD	294	0.0000	0			0

COUNTY OF SHASTA
COUNTY AUDIT

Fiscal Year 16/17 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
00301 Burney Meadows Storm Drain	18	0.0000	0			0
00302 Amber Ridge PRD	27	0.0000	0			0
00303 Marianas PRD	48	0.0000	0			0
00304 Coloma PRD	1,488	0.0000	0			0
00305 Vedder Road PRD	75	0.0000	0			0
00306 River Hill Estates PRD	551	0.0000	0			0
00307 Craig Lane PRD	462	0.0000	0			0
00308 E. Stillwater Way PRD	3,715	0.0000	1			1
00309 Fullerton Way PRD	258	0.0000	0			0
00310 Deer Flat Road	55	0.0000	0			0
00311 Skyway PRD	4,655	0.0000	1			1
00312 Mule Mt. PRD	410	0.0000	0			0
00313 Fore Way PRD	1,643	0.0000	0			0
00314 Blacks PRD	17,484	0.0000	3			3
00315 Logan PRD	19,734	0.0001	4			4
00316 Valparaiso PRD	339	0.0000	0			0
00317 Lakehead Lighting	1,032	0.0000	0			0
00318 Lark Court PRD	693	0.0000	0			0
00319 Manor Crest PRD	(22)	0.0000	(0)			(0)
00320 Santa Barbara Estates PRD	50,436	0.0001	9			9
00321 Victoria Highlands Estates PRD	959	0.0000	0			0
00322 Country Fields Estates PRD	494	0.0000	0			0
00324 China Gulch PRD	283	0.0000	0			0
00325 Manton Heights PRD	59,825	0.0002	11			11
00326 Manzanillo Orchard PRD	864	0.0000	0			0
00327 Lavern Lane PRD	1,505	0.0000	0			0
00328 Canto Del Lupine PRD Admin	268	0.0000	0			0
00329 Crowley Crk Ranchettes PRD Adm	249	0.0000	0			0
00330 Jordan Manor PRD Admin	2,875	0.0000	1			1
00331 Ritts Mill Road Admin	25	0.0000	0			0
00332 Rother Lighting	5,279	0.0000	1			1
00333 Robledo Road PRD Admin	775	0.0000	0			0
00334 Santa Barbara #2 PRD Admin	47,387	0.0001	8			8
00335 N Chaparral Dr PRD Admin	292	0.0000	0			0
00337 Woggon Lane PRD Admin	338	0.0000	0			0
00338 Aiden Park PRD Admin	17,288	0.0000	3			3
00339 L&R Estates PRD Admin	565	0.0000	0			0
00340 Squaw Carpet Fire Accs PRD Admir	287	0.0000	0			0
00341 Rolland Cntry Estates PRD Admin	25,939	0.0001	5			5
00342 Shelly Lane PRD Admin	3,824	0.0000	1			1
00343 Millville Way PRD Admin	4,086	0.0000	1			1

COUNTY OF SHASTA
COUNTY AUDIT

Fiscal Year 16/17 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
00344 Diamond Ridge PRD Admin	23,568	0.0001	4			4
00345 Mountain Gate Meadows PRD Admi	301	0.0000	0			0
00347 Sierra Lighting	2,121	0.0000	0			0
00351 Timber Ridge PRD Admin	348	0.0000	0			0
00360 Equestrian Estates PRD Admin	263	0.0000	0			0
00361 Tract 1323 PRD	588	0.0000	0			0
00364 Sonora PRD	16,913	0.0000	3			3
00366 Ponder PRD	390	0.0000	0			0
00367 Shasta Meadows PRD	899	0.0000	0			0
00368 Old Stagecoach PRD	(25)	0.0000	(0)			(0)
00369 Inter Mountain PRD	6,444	0.0000	1			1
00370 Alpine PRD	957	0.0000	0			0
00371 Water Agency	323,337	0.0009	58			58
00372 Dusty PRD	1,858	0.0000	0			0
00373 AQMD	2,311,528	0.0064	414			414
00374 Castella Water	87,965	0.0002	16			16
00375 Sugarloaf Water	154,773	0.0004	28			28
00376 Buckshot Ln Em Fire PRD Admin	184	0.0000	0			0
00377 Jones Valley Water	632,164	0.0017	113			113
00378 Palo Cedro Sewer	371,683	0.0010	67			67
00380 Amesbury Village PRD Admin	181	0.0000	0			0
00381 Palo Cedro Oaks PRD Admin	396	0.0000	0			0
00382 Shasta Lake Ranchos R/M	31,968	0.0001	6			6
00383 Holiday Acres R/M	1,615	0.0000	0			0
00384 Alpine Meadows Sewer	57,262	0.0002	10			10
00385 Belmont Storm Drain	115	0.0000	0			0
00386 Street Lighting Admin.	109,162	0.0003	20			20
00387 Cottonwood Sewer	964,473	0.0027	173			173
00391 Fire Protection Admin.	5,251,539	0.0145	940			940
00393 Burney Storm Drain	531	0.0000	0			0
00394 Keswick Admin.	190,790	0.0005	34			34
00395 French Gulch Water	114,499	0.0003	20			20
00396 Cragview Water	81,020	0.0002	14			14
00397 Los Palos Dr Em Fire PRD Admin	453	0.0000	0			0
00398 Foxwood Estates PRD Admin	455	0.0000	0			0
00399 Rocky Ledge estates PRD Admin	658	0.0000	0			0
00600 Cottonwood Crk Meadows PRD	277	0.0000	0			0
00601 CSA #3 Castella Loan Admin	10,749	0.0000	2			2
00602 Aegean Way PRD	384	0.0000	0			0
00603 Village Green PRD	238	0.0000	0			0
00604 Butterfield PRD	348	0.0000	0			0

COUNTY OF SHASTA
COUNTY AUDIT

Fiscal Year 16/17 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
00605 Honeybee Acres PRD	274	0.0000	0			0
00606 Silver Saddle PRD	3,085	0.0000	1			1
00607 Wisteria Estates PRD	417	0.0000	0			0
00608 Santa Barbara PRD	2,806	0.0000	1			1
00609 Stillwater Ranch PRD	211	0.0000	0			0
00610 Sterling Ranch PRD	305	0.0000	0			0
00611 Mt. Lassen Woods PRD	500	0.0000	0			0
00612 Waterleaf Estates PRD	5,617	0.0000	1			1
00613 Jennifer Dr EFER PRD	404	0.0000	0			0
00614 White Oak Manor PRD	281	0.0000	0			0
00615 Terri Lee Terrace EFER PRD	208	0.0000	0			0
00616 Westview Rd EFER PRD	493	0.0000	0			0
00617 Sleeping Bull Estates PRD	535	0.0000	0			0
00618 Garth Dr EFER PRD	239	0.0000	0			0
00619 Clover Road PRD	348	0.0000	0			0
00620 Nunes Ranch PRD	350	0.0000	0			0
00621 No. 2 Squaw Carpet PRD	215	0.0000	0			0
00622 No. 2 Crowley Crk Rnchts PRD	220	0.0000	0			0
00623 No. 2 Los Palos Dr EFER PRD	241	0.0000	0			0
00624 Scenic Oak PRD	348	0.0000	0			0
00626 No. 1 Skylark Lane EFER PRD	501	0.0000	0			0
00627 Lake Drive PRD Admin	257	0.0000	0			0
00629 CSA #6 JV S/A Elk Trail WSAD	119,822	0.0003	21			21
00630 CSA #23 CV S/A Cragview WSAD	15,764	0.0000	3			3
00631 Laurel Glen Estates PRD Admin	343	0.0000	0			0
00632 Irish Creek Road PRD Admin	201	0.0000	0			0
00633 Sol Semente EFER PRD Admin	156	0.0000	0			0
00835 Detention Fac Inmate Funds Adm	236,374	0.0007	42			42
00851 IHSS Public Authority	473,906	0.0013	85			85
Total	363,238,818	1.0000	64,991			64,991
Direct Bill						
			64,991			64,991
Less CSD's	(10,213,861)	(0.0281)	(1,827)			(1,827)
Total Operating	353,024,957	0.9719	63,164			63,164

Basis of Allocation : Actual FY 16/17 Total Expenses by Department

**COUNTY OF SHASTA
COUNTY AUDIT**

Fiscal Year 16/17 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
22800 DCSS	3,592	0.2667	3,592			3,592
50100 Social Services Administration	9,878	0.7333	9,877			9,877
Total	13,470	1.0000	13,469			13,469
Direct Bill						
			13,469			13,469
Less CSD's						
Total Operating	13,470	1.0000	13,469			13,469

Basis of Allocation: Direct Identification to Department

COUNTY OF SHASTA
COUNTY AUDIT

Fiscal Year 16/17 Actual	Total	General Audit	Identified Audit
10200 CAO	355	355	
11000 Auditor - Controller	530	530	
11100 TTC	294	294	
11300 Purchasing	38	38	
12000 County Counsel	329	329	
13000 Personnel	282	282	
10100 Board of Supervisors	94	94	
10300 Clerk of the Board	56	56	
11200 Assessor	708	708	
14000 Elections	286	286	
15900 Inter Mountain Fair	3	3	
16600 Land, Buildings & Improvements	622	622	
16903 Capital Proj Adult Rehab Center	33	33	
17200 Surveyor	3	3	
17500 CSA Administration	150	150	
20110 Trial Courts	351	351	
20300 Conflict Public Defender	401	401	
20700 Public Defender	644	644	
20800 Grand Jury	18	18	
22100 County Clerk	68	68	
22700 District Attorney	1,445	1,445	
22800 DCSS	4,886	1,294	3,592
23500 Sheriff	3,447	3,447	
23600 Boating Safety	156	156	
23700 Sheriff Civil Unit	101	101	
24600 Detention Annex	89	89	
25600 Victim Witness	173	173	
26000 Jail	2,631	2,631	
26100 Burney Substation	410	410	

COUNTY OF SHASTA
COUNTY AUDIT

Fiscal Year 16/17 Actual	Total	General Audit	Identified Audit
26200 Juvenile Rehab Facility	896	896	
26300 Probation	2,246	2,246	
28000 Agriculture Commissioner	279	279	
28200 Building	361	361	
28600 Planning	322	322	
28700 Coroner	220	220	
28800 Dispatch	242	242	
29000 Recorder	171	171	
29200 Public Guardian	173	173	
29700 Animal Control	95	95	
29900 Public Administration	36	36	
30100 Roads	3,555	3,555	
40200 Environmental Health	393	393	
40400 Mental Health Services Act	1,948	1,948	
41000 Mental Health	4,657	4,657	
41100 Public Health	2,909	2,909	
41200 Health Care	26	26	
41700 Child Services	391	391	
42200 Alcohol & Drug	606	606	
42500 Perinatal	161	161	
50100 Social Services Administration	28,151	18,273	9,877
50200 Health and Human Services Agency	1,832	1,832	
53000 Opportunity Center	1,110	1,110	
54200 County Indigents	272 #	272	
54300 Housing	150	150	
57000 Veterans' Services	71	71	
59000 Community Action Agency	85	85	
59200 HSG Home IPP Admin	84	84	
59300 PHA Housing Assist Adm	917	917	
59600 Housing Rehabilitation	3	3	

COUNTY OF SHASTA
COUNTY AUDIT

Fiscal Year 16/17 Actual	Total	General Audit	Identified Audit
61100 Library	238	238	
62000 Agriculture Extension Service	36	36	
62100 Farm Advisor	9	9	
70100 Recreation & Parks	6	6	
71000 Veterans' Hall	28	28	
00200 Fall River Mills Airport	58	58	
94000 Fleet Management	457	457	
95000 Risk Management	1,278	1,278	
92500 Information Systems	1,266	1,266	
95500 Facilities Management	798	798	
00207 Solid Waste	1,081	1,081	
00210 Shasta County Transit	111	111	
00308 E. Stillwater Way PRD	1	1	
00311 Skyway PRD	1	1	
00314 Blacks PRD	3	3	
00315 Logan PRD	4	4	
00320 Santa Barbara Estates PRD	9	9	
00325 Manton Heights PRD	11	11	
00330 Jordan Manor PRD Admin	1	1	
00332 Rother Lighting	1	1	
00334 Santa Barbara #2 PRD Admin	8	8	
00338 Aiden Park PRD Admin	3	3	
00341 Rolland Cntry Estates PRD Admin	5	5	
00342 Shelly Lane PRD Admin	1	1	
00343 Millville Way PRD Admin	1	1	
00344 Diamond Ridge PRD Admin	4	4	
00364 Sonora PRD	3	3	
00369 Inter Mountain PRD	1	1	
00371 Water Agency	58	58	
00373 AQMD	414	414	

COUNTY OF SHASTA
COUNTY AUDIT

Fiscal Year 16/17 Actual	Total	General Audit	Identified Audit
00374 Castella Water	16	16	
00375 Sugarloaf Water	28	28	
00377 Jones Valley Water	113	113	
00378 Palo Cedro Sewer	67	67	
00382 Shasta Lake Ranchos R/M	6	6	
00384 Alpine Meadows Sewer	10	10	
00386 Street Lighting Admin.	20	20	
00387 Cottonwood Sewer	173	173	
00391 Fire Protection Admin.	940	940	
00394 Keswick Admin.	34	34	
00395 French Gulch Water	20	20	
00396 Cragview Water	14	14	
00601 CSA #3 Castella Loan Admin	2	2	
00606 Silver Saddle PRD	1	1	
00608 Santa Barbara PRD	1	1	
00612 Waterleaf Estates PRD	1	1	
00629 CSA #6 JV S/A Elk Trail WSAD	21	21	
00630 CSA #23 CV S/A Cragview WSAD	3	3	
00835 Detention Fac Inmate Funds Adm	42	42	
00851 IHSS Public Authority	85	85	
Total	78,460	64,991	13,469
Direct Bill	78,460	64,991	13,469
Less CSD's	(1,827)	(1,827)	
Total Operating	76,633	63,164	13,469

County Administrative Officer

Fiscal Year 16/17 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 2016/17 total expenses. This was a change implemented in FY 2013/14. Prior year allocations were based on actual salaries and benefits expense. This change more accurately allocates expenses to the benefitting departments.

The County Administrator did not bill for these services during FY 2016/17.

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

12/21/2017

Fiscal Year 16/17 Actual	Total	General & Admin	Budgets & Admin	General Gov't
	100.00%	21.55%	75.79%	2.66%
Wages & Benefits				
Salaries & Wages	751,278	161,900	569,394	19,984
Benefits	293,728	63,298	222,616	7,813
Services & Supplies				
Clothing/Personal Supplies				
Communications	3,933	848	2,981	105
Household Exp.	11,897	2,564	9,017	316
Insurance	4,829	1,041	3,660	128
Maint. Of Equip.	748	161	567	20
Maint. Of Struct.	14,841	3,198	11,248	395
Memberships	1,588			1,588
Office Exp.	7,077	1,525	5,364	188
Office Exp. Opp. Center	3,315	714	2,512	88
Office Exp. - Printing	1,382	298	1,047	37
Professional & Special Svs	19,998	19,998		
Info. Systems Service	16,848	3,631	12,769	448
Personnel Preemployment Services	9	2	7	0
Public & Legal Notices	128	28	97	3
Rents & Leases Equip	1,216	262	922	32
Rents & Leases Struct	1,200	259	909	32
Small Tools & Equip	3,658	788	2,772	97
Software	420	91	318	11
Special Dept. Expense	375	81	284	10
Trans. & Travel	14,273	3,160	11,113	
Utilities	23,183	4,996	17,570	617
Cost Applied/Transfers				
Cost Applied A-87	(1,095,025)	(1,095,025)		
Other Expenditures & Costs				
Taxes and Assessments	27	27		
Expenditures Per Financial Statements	<u>80,926</u>	<u>(826,156)</u>	<u>875,168</u>	<u>31,914</u>

COUNTY OF SHASTA
COUNTY ADMINISTRATOR

Fiscal Year 16/17 Actual	Total	General & Admin	Budgets & Admin	General Gov't
		100.00%	21.55%	75.79%
Cost Adjustments				
Deductions - Cost Applied	1,095,025	1,095,025		
Prior Per. Exp. Adj.	(2,274)	(2,274)		
Miscellaneous Revenue/Exp	(380)	(380)		
Building Use to CSD	88,688	88,688		
Equipment Use to CSD	3,942	3,942		
County Audit to CSD	355	355		
Functional Cost	<u>1,266,281</u>	<u>359,199</u>	<u>875,168</u>	<u>31,914</u>
Additions - 1st Allocation				
Reallocate Admin		(359,199)	347,020	12,179
Allocable Costs	1,266,281		1,222,188	44,093
Unallocated	(44,093)			(44,093)
1st Allocation	<u>1,222,188</u>		<u>1,222,188</u>	
Additions - 2nd Allocation				
Other	69,458	69,458		
Reallocate Admin		(69,458)	67,102	2,355
Allocable Costs	69,458		67,102	2,355
Unallocated	(2,355)			(2,355)
2nd Allocation	<u>67,102</u>		<u>67,102</u>	
Total Allocated	<u><u>1,289,291</u></u>		<u><u>1,289,291</u></u>	

**COUNTY OF SHASTA
COUNTY ADMINISTRATOR**

Fiscal Year 16/17 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
10200 CAO	1,981,931	0.0055	6,669			6,669
11000 Auditor - Controller	2,962,774	0.0082	9,969			9,969
11100 TTC	1,641,142	0.0045	5,522			5,522
11300 Purchasing	211,491	0.0006	712			712
12000 County Counsel	1,840,843	0.0051	6,194			6,194
13000 Personnel	1,575,680	0.0043	5,302			5,302
10100 Board of Supervisors	524,291	0.0014	1,764		100	1,864
10300 Clerk of the Board	315,343	0.0009	1,061		60	1,121
11200 Assessor	3,956,957	0.0109	13,314		752	14,066
14000 Elections	1,598,195	0.0044	5,377		304	5,681
15900 Inter Mountain Fair	18,474	0.0001	62		4	66
16600 Land, Buildings & Improvements	3,478,453	0.0096	11,704		661	12,365
16902 Capital Proj Juvenile Hall	287	0.0000	1		0	1
16903 Capital Proj Adult Rehab Center	184,252	0.0005	620		35	655
17200 Surveyor	17,703	0.0000	60		3	63
17500 CSA Administration	837,224	0.0023	2,817		159	2,976
20110 Trial Courts	1,959,959	0.0054	6,595		373	6,967
20300 Confilict Public Defender	2,238,536	0.0062	7,532		425	7,957
20700 Public Defender	3,599,888	0.0099	12,113		684	12,797
20800 Grand Jury	98,812	0.0003	332		19	351
22100 County Clerk	378,460	0.0010	1,273		72	1,345
22700 District Attorney	8,076,137	0.0222	27,174		1,535	28,709
22800 DCSS	7,234,873	0.0199	24,343		1,375	25,718
23500 Sheriff	19,267,622	0.0530	64,830		3,662	68,492
23600 Boating Safety	874,530	0.0024	2,943		166	3,109
23700 Sheriff Civil Unit	566,211	0.0016	1,905		108	2,013
24600 Detention Annex	496,226	0.0014	1,670		94	1,764
25600 Victim Witness	966,659	0.0027	3,253		184	3,436
26000 Jail	14,706,760	0.0405	49,484		2,795	52,279
26100 Burney Substation	2,289,822	0.0063	7,705		435	8,140
26200 Juvenile Rehab Facility	5,006,123	0.0138	16,844		952	17,796
26300 Probation	12,550,394	0.0346	42,228		2,386	44,614

**COUNTY OF SHASTA
COUNTY ADMINISTRATOR**

Fiscal Year 16/17 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
28000 Agriculture Commissioner	1,558,482	0.0043	5,244		296	5,540
28200 Building	2,017,009	0.0056	6,787		383	7,170
28500 Knighton Rd Beetle Mitigation	(69)	0.0000	(0)		(0)	(0)
28600 Planning	1,799,963	0.0050	6,056		342	6,398
28700 Coroner	1,227,975	0.0034	4,132		233	4,365
28800 Dispatch	1,354,127	0.0037	4,556		257	4,814
29000 Recorder	956,877	0.0026	3,220		182	3,401
29200 Public Guardian	966,686	0.0027	3,253		184	3,436
29400 Wildlife	177	0.0000	1		0	1
29700 Animal Control	528,823	0.0015	1,779		101	1,880
29900 Public Administration	202,783	0.0006	682		39	721
30100 Roads	19,868,037	0.0547	66,850		3,776	70,626
40200 Environmental Health	2,196,039	0.0060	7,389		417	7,806
40400 Mental Health Services Act	10,890,106	0.0300	36,642		2,070	38,712
41000 Mental Health	26,030,030	0.0717	87,583		4,948	92,531
41100 Public Health	16,257,847	0.0448	54,703		3,090	57,793
41200 Health Care	147,855	0.0004	497		28	526
41700 Child Services	2,185,823	0.0060	7,355		415	7,770
42200 Alcohol & Drug	3,386,570	0.0093	11,395		644	12,038
42500 Perinatal	898,980	0.0025	3,025		171	3,196
50100 Social Services Administration	102,131,131	0.2812	343,640		19,413	363,053
50200 Health and Human Services Agency	10,238,491	0.0282	34,449		1,946	36,396
53000 Opportunity Center	6,201,809	0.0171	20,867		1,179	22,046
54200 County Indigents	1,518,620	0.0042	5,110		289	5,398
54300 Housing	840,835	0.0023	2,829		160	2,989
57000 Veterans' Services	399,140	0.0011	1,343		76	1,419
59000 Community Action Agency	477,798	0.0013	1,608		91	1,698
59200 HSG Home IPP Admin	471,476	0.0013	1,586		90	1,676
59300 PHA Housing Assist Adm	5,124,106	0.0141	17,241		974	18,215
59600 Housing Rehabilitation	17,287	0.0000	58		3	61
61100 Library	1,330,326	0.0037	4,476		253	4,729
62000 Agriculture Extension Service	203,749	0.0006	686		39	724
62100 Farm Advisor	49,415	0.0001	166		9	176

**COUNTY OF SHASTA
COUNTY ADMINISTRATOR**

Fiscal Year 16/17 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
70100 Recreation & Parks	32,390	0.0001	109		6	115
71000 Veterans' Hall	159,075	0.0004	535		30	565
00200 Fall River Mills Airport	323,739	0.0009	1,089		62	1,151
94000 Fleet Management	2,556,492	0.0070	8,602		486	9,088
95000 Risk Management	7,143,128	0.0197	24,034		1,358	25,392
92500 Information Systems	7,073,712	0.0195	23,801		1,345	25,145
95500 Facilities Management	4,458,843	0.0123	15,003		848	15,850
00207 Solid Waste	6,041,333	0.0166	20,327		1,148	21,476
00210 Shasta County Transit	621,168	0.0017	2,090		118	2,208
00300 Amber Lane PRD	294	0.0000	1		0	1
00301 Burney Meadows Storm Drain	18	0.0000	0		0	0
00302 Amber Ridge PRD	27	0.0000	0		0	0
00303 Marianas PRD	48	0.0000	0		0	0
00304 Coloma PRD	1,488	0.0000	5		0	5
00305 Vedder Road PRD	75	0.0000	0		0	0
00306 River Hill Estates PRD	551	0.0000	2		0	2
00307 Craig Lane PRD	462	0.0000	2		0	2
00308 E. Stillwater Way PRD	3,715	0.0000	12		1	13
00309 Fullerton Way PRD	258	0.0000	1		0	1
00310 Deer Flat Road	55	0.0000	0		0	0
00311 Skyway PRD	4,655	0.0000	16		1	17
00312 Mule Mt. PRD	410	0.0000	1		0	1
00313 Fore Way PRD	1,643	0.0000	6		0	6
00314 Blacks PRD	17,484	0.0000	59		3	62
00315 Logan PRD	19,734	0.0001	66		4	70
00316 Valparaiso PRD	339	0.0000	1		0	1
00317 Lakehead Lighting	1,032	0.0000	3		0	4
00318 Lark Court PRD	693	0.0000	2		0	2
00319 Manor Crest PRD	(22)	0.0000	(0)		(0)	(0)
00320 Santa Barbara Estates PRD	50,436	0.0001	170		10	179
00321 Victoria Highlands Estates PRD	959	0.0000	3		0	3
00322 Country Fields Estates PRD	494	0.0000	2		0	2
00324 China Gulch PRD	283	0.0000	1		0	1

**COUNTY OF SHASTA
COUNTY ADMINISTRATOR**

Fiscal Year 16/17 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
00325 Manton Heights PRD	59,825	0.0002	201		11	213
00326 Manzanillo Orchard PRD	864	0.0000	3		0	3
00327 Lavern Lane PRD	1,505	0.0000	5		0	5
00328 Canto Del Lupine PRD Admin	268	0.0000	1		0	1
00329 Crowley Crk Ranchettes PRD Adm	249	0.0000	1		0	1
00330 Jordan Manor PRD Admin	2,875	0.0000	10		1	10
00331 Ritts Mill Road Admin	25	0.0000	0		0	0
00332 Rother Lighting	5,279	0.0000	18		1	19
00333 Robledo Road PRD Admin	775	0.0000	3		0	3
00334 Santa Barbara #2 PRD Admin	47,387	0.0001	159		9	168
00335 N Chaparral Dr PRD Admin	292	0.0000	1		0	1
00337 Woggon Lane PRD Admin	338	0.0000	1		0	1
00338 Aiden Park PRD Admin	17,288	0.0000	58		3	61
00339 L&R Estates PRD Admin	565	0.0000	2		0	2
00340 Squaw Carpet Fire Accs PRD Admin	287	0.0000	1		0	1
00341 Rolland Cntry Estates PRD Admin	25,939	0.0001	87		5	92
00342 Shelly Lane PRD Admin	3,824	0.0000	13		1	14
00343 Millville Way PRD Admin	4,086	0.0000	14		1	15
00344 Diamond Ridge PRD Admin	23,568	0.0001	79		4	84
00345 Mountain Gate Meadows PRD Admin	301	0.0000	1		0	1
00347 Sierra Lighting	2,121	0.0000	7		0	8
00351 Timber Ridge PRD Admin	348	0.0000	1		0	1
00360 Equestrian Estates PRD Admin	263	0.0000	1		0	1
00361 Tract 1323 PRD	588	0.0000	2		0	2
00364 Sonora PRD	16,913	0.0000	57		3	60
00366 Ponder PRD	390	0.0000	1		0	1
00367 Shasta Meadows PRD	899	0.0000	3		0	3
00368 Old Stagecoach PRD	(25)	0.0000	(0)		(0)	(0)
00369 Inter Mountain PRD	6,444	0.0000	22		1	23
00370 Alpine PRD	957	0.0000	3		0	3
00371 Water Agency	323,337	0.0009	1,088		61	1,149
00372 Dusty PRD	1,858	0.0000	6		0	7
00373 AQMD	2,311,528	0.0064	7,778		439	8,217

**COUNTY OF SHASTA
COUNTY ADMINISTRATOR**

Fiscal Year 16/17 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
00374 Castella Water	87,965	0.0002	296		17	313
00375 Sugarloaf Water	154,773	0.0004	521		29	550
00376 Buckshot Ln Em Fire PRD Admin	184	0.0000	1		0	1
00377 Jones Valley Water	632,164	0.0017	2,127		120	2,247
00378 Palo Cedro Sewer	371,683	0.0010	1,251		71	1,321
00380 Amesbury Village PRD Admin	181	0.0000	1		0	1
00381 Palo Cedro Oaks PRD Admin	396	0.0000	1		0	1
00382 Shasta Lake Ranchos R/M	31,968	0.0001	108		6	114
00383 Holiday Acres R/M	1,615	0.0000	5		0	6
00384 Alpine Meadows Sewer	57,262	0.0002	193		11	204
00385 Belmont Storm Drain	115	0.0000	0		0	0
00386 Street Lighting Admin.	109,162	0.0003	367		21	388
00387 Cottonwood Sewer	964,473	0.0027	3,245		183	3,428
00391 Fire Protection Admin.	5,251,539	0.0145	17,670		998	18,668
00393 Burney Storm Drain	531	0.0000	2		0	2
00394 Keswick Admin.	190,790	0.0005	642		36	678
00395 French Gulch Water	114,499	0.0003	385		22	407
00396 Cragview Water	81,020	0.0002	273		15	288
00397 Los Palos Dr Em Fire PRD Admin	453	0.0000	2		0	2
00398 Foxwood Estates PRD Admin	455	0.0000	2		0	2
00399 Rocky Ledge estates PRD Admin	658	0.0000	2		0	2
00600 Cottonwood Crk Meadows PRD	277	0.0000	1		0	1
00601 CSA #3 Castella Loan Admin	10,749	0.0000	36		2	38
00602 Aegean Way PRD	384	0.0000	1		0	1
00603 Village Green PRD	238	0.0000	1		0	1
00604 Butterfield PRD	348	0.0000	1		0	1
00605 Honeybee Acres PRD	274	0.0000	1		0	1
00606 Silver Saddle PRD	3,085	0.0000	10		1	11
00607 Wisteria Estates PRD	417	0.0000	1		0	1
00608 Santa Barbara PRD	2,806	0.0000	9		1	10
00609 Stillwater Ranch PRD	211	0.0000	1		0	1
00610 Sterling Ranch PRD	305	0.0000	1		0	1
00611 Mt. Lassen Woods PRD	500	0.0000	2		0	2

**COUNTY OF SHASTA
COUNTY ADMINISTRATOR**

Fiscal Year 16/17 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
00612 Waterleaf Estates PRD	5,617	0.0000	19		1	20
00613 Jennifer Dr EFER PRD	404	0.0000	1		0	1
00614 White Oak Manor PRD	281	0.0000	1		0	1
00615 Terri Lee Terrace EFER PRD	208	0.0000	1		0	1
00616 Westview Rd EFER PRD	493	0.0000	2		0	2
00617 Sleeping Bull Estates PRD	535	0.0000	2		0	2
00618 Garth Dr EFER PRD	239	0.0000	1		0	1
00619 Clover Road PRD	348	0.0000	1		0	1
00620 Nunes Ranch PRD	350	0.0000	1		0	1
00621 No. 2 Squaw Carpet PRD	215	0.0000	1		0	1
00622 No. 2 Crowley Crk Rnchts PRD	220	0.0000	1		0	1
00623 No. 2 Los Palos Dr EFER PRD	241	0.0000	1		0	1
00624 Scenic Oak PRD	348	0.0000	1		0	1
00626 No. 1 Skylark Lane EFER PRD	501	0.0000	2		0	2
00627 Lake Drive PRD Admin	257	0.0000	1		0	1
00629 CSA #6 JV S/A Elk Trail WSAD	119,822	0.0003	403		23	426
00630 CSA #23 CV S/A Cragview WSAD	15,764	0.0000	53		3	56
00631 Laurel Glen Estates PRD Admin	343	0.0000	1		0	1
00632 Irish Creek Road PRD Admin	201	0.0000	1		0	1
00835 Detention Fac Inmate Funds Adm	236,374	0.0007	795		45	840
00851 IHSS Public Authority	473,906	0.0013	1,595		90	1,685
Total	363,238,818	1.0000	1,222,188		67,102	1,289,291
Direct Bill			1,222,188		67,102	1,289,291
Less CSD's	(10,213,861)	(0.0281)	(34,367)			(34,367)
Total Operating	353,024,957	0.9719	1,187,822		67,102	1,254,924

Basis of Allocation : Actual FY 16/17 Expenses by Department

Fiscal Year 16/17 Actual	Total	Budgets & Admin
10200 CAO	6,669	6,669
11000 Auditor - Controller	9,969	9,969
11100 TTC	5,522	5,522
11300 Purchasing	712	712
12000 County Counsel	6,194	6,194
13000 Personnel	5,302	5,302
10100 Board of Supervisors	1,864	1,864
10300 Clerk of the Board	1,121	1,121
11200 Assessor	14,066	14,066
14000 Elections	5,681	5,681
15900 Inter Mountain Fair	66	66
16600 Land, Buildings & Improvements	12,365	12,365
16902 Capital Proj Juvenile Hall	1	1
16903 Capital Proj Adult Rehab Center	655	655
17200 Surveyor	63	63
17500 CSA Administration	2,976	2,976
20110 Trial Courts	6,967	6,967
20300 Conflict Public Defender	7,957	7,957
20700 Public Defender	12,797	12,797
20800 Grand Jury	351	351
22100 County Clerk	1,345	1,345
22700 District Attorney	28,709	28,709
22800 DCSS	25,718	25,718
23500 Sheriff	68,492	68,492
23600 Boating Safety	3,109	3,109
23700 Sheriff Civil Unit	2,013	2,013
24600 Detention Annex	1,764	1,764
25600 Victim Witness	3,436	3,436
26000 Jail	52,279	52,279
26100 Burney Substation	8,140	8,140
26200 Juvenile Rehab Facility	17,796	17,796
26300 Probation	44,614	44,614
28000 Agriculture Commissioner	5,540	5,540
28200 Building	7,170	7,170
28600 Planning	6,398	6,398
28700 Coroner	4,365	4,365
28800 Dispatch	4,814	4,814
29000 Recorder	3,401	3,401

Fiscal Year 16/17 Actual	Total	Budgets & Admin
29200 Public Guardian	3,436	3,436
29400 Wildlife	1	1
29700 Animal Control	1,880	1,880
29900 Public Administration	721	721
30100 Roads	70,626	70,626
40200 Environmental Health	7,806	7,806
40400 Mental Health Services Act	38,712	38,712
41000 Mental Health	92,531	92,531
41100 Public Health	57,793	57,793
41200 Health Care	526	526
41700 Child Services	7,770	7,770
42200 Alcohol & Drug	12,038	12,038
42500 Perinatal	3,196	3,196
50100 Social Services Administration	363,053	363,053
50200 Health and Human Services Agency	36,396	36,396
53000 Opportunity Center	22,046	22,046
54200 County Indigents	5,398	5,398
54300 Housing	2,989	2,989
57000 Veterans' Services	1,419	1,419
59000 Community Action Agency	1,698	1,698
59200 HSG Home IPP Admin	1,676	1,676
59300 PHA Housing Assist Adm	18,215	18,215
59600 Housing Rehabilitation	61	61
61100 Library	4,729	4,729
62000 Agriculture Extension Service	724	724
62100 Farm Advisor	176	176
70100 Recreation & Parks	115	115
71000 Veterans' Hall	565	565
00200 Fall River Mills Airport	1,151	1,151
94000 Fleet Management	9,088	9,088
95000 Risk Management	25,392	25,392
92500 Information Systems	25,145	25,145
95500 Facilities Management	15,850	15,850
00207 Solid Waste	21,476	21,476
00210 Shasta County Transit	2,208	2,208
00300 Amber Lane PRD	1	1
00304 Coloma PRD	5	5
00306 River Hill Estates PRD	2	2
00307 Craig Lane PRD	2	2

Fiscal Year 16/17 Actual	Total	Budgets & Admin
00308 E. Stillwater Way PRD	13	13
00309 Fullerton Way PRD	1	1
00311 Skyway PRD	17	17
00312 Mule Mt. PRD	1	1
00313 Fore Way PRD	6	6
00314 Blacks PRD	62	62
00315 Logan PRD	70	70
00316 Valparaiso PRD	1	1
00317 Lakehead Lighting	4	4
00318 Lark Court PRD	2	2
00319 Manor Crest PRD	(0)	(0)
00320 Santa Barbara Estates PRD	179	179
00321 Victoria Highlands Estates PRD	3	3
00322 Country Fields Estates PRD	2	2
00324 China Gulch PRD	1	1
00325 Manton Heights PRD	213	213
00326 Manzanillo Orchard PRD	3	3
00327 Lavern Lane PRD	5	5
00328 Canto Del Lupine PRD Admin	1	1
00329 Crowley Crk Ranchettes PRD Adm	1	1
00330 Jordan Manor PRD Admin	10	10
00331 Ritts Mill Road Admin	0	0
00332 Rother Lighting	19	19
00333 Robledo Road PRD Admin	3	3
00334 Santa Barbara #2 PRD Admin	168	168
00335 N Chaparral Dr PRD Admin	1	1
00337 Woggon Lane PRD Admin	1	1
00338 Aiden Park PRD Admin	61	61
00339 L&R Estates PRD Admin	2	2
00340 Squaw Carpet Fire Accs PRD Admin	1	1
00341 Rolland Cntry Estates PRD Admin	92	92
00342 Shelly Lane PRD Admin	14	14
00343 Millville Way PRD Admin	15	15
00344 Diamond Ridge PRD Admin	84	84
00345 Mountain Gate Meadows PRD Admi	1	1
00347 Sierra Lighting	8	8
00351 Timber Ridge PRD Admin	1	1
00360 Equestrian Estates PRD Admin	1	1
00361 Tract 1323 PRD	2	2

Fiscal Year 16/17 Actual	Total	Budgets & Admin
00364 Sonora PRD	60	60
00366 Ponder PRD	1	1
00367 Shasta Meadows PRD	3	3
00368 Old Stagecoach PRD	(0)	(0)
00369 Inter Mountain PRD	23	23
00370 Alpine PRD	3	3
00371 Water Agency	1,149	1,149
00372 Dusty PRD	7	7
00373 AQMD	8,217	8,217
00374 Castella Water	313	313
00375 Sugarloaf Water	550	550
00376 Buckshot Ln Em Fire PRD Admin	1	1
00377 Jones Valley Water	2,247	2,247
00378 Palo Cedro Sewer	1,321	1,321
00380 Amesbury Village PRD Admin	1	1
00381 Palo Cedro Oaks PRD Admin	1	1
00382 Shasta Lake Ranchos R/M	114	114
00383 Holiday Acres R/M	6	6
00384 Alpine Meadows Sewer	204	204
00385 Belmont Storm Drain	0	0
00386 Street Lighting Admin.	388	388
00387 Cottonwood Sewer	3,428	3,428
00391 Fire Protection Admin.	18,668	18,668
00393 Burney Storm Drain	2	2
00394 Keswick Admin.	678	678
00395 French Gulch Water	407	407
00396 Cragview Water	288	288
00397 Los Palos Dr Em Fire PRD Admin	2	2
00398 Foxwood Estates PRD Admin	2	2
00399 Rocky Ledge estates PRD Admin	2	2
00600 Cottonwood Crk Meadows PRD	1	1
00601 CSA #3 Castella Loan Admin	38	38
00602 Aegean Way PRD	1	1
00603 Village Green PRD	1	1
00604 Butterfield PRD	1	1
00605 Honeybee Acres PRD	1	1
00606 Silver Saddle PRD	11	11
00607 Wisteria Estates PRD	1	1
00608 Santa Barbara PRD	10	10

Fiscal Year 16/17 Actual	Total	Budgets & Admin
00609 Stillwater Ranch PRD	1	1
00610 Sterling Ranch PRD	1	1
00611 Mt. Lassen Woods PRD	2	2
00612 Waterleaf Estates PRD	20	20
00613 Jennifer Dr EFER PRD	1	1
00614 White Oak Manor PRD	1	1
00615 Terri Lee Terrace EFER PRD	1	1
00616 Westview Rd EFER PRD	2	2
00617 Sleeping Bull Estates PRD	2	2
00618 Garth Dr EFER PRD	1	1
00619 Clover Road PRD	1	1
00620 Nunes Ranch PRD	1	1
00621 No. 2 Squaw Carpet PRD	1	1
00622 No. 2 Crowley Crk Rnchts PRD	1	1
00623 No. 2 Los Palos Dr EFER PRD	1	1
00624 Scenic Oak PRD	1	1
00626 No. 1 Skylark Lane EFER PRD	2	2
00627 Lake Drive PRD Admin	1	1
00629 CSA #6 JV S/A Elk Trail WSAD	426	426
00630 CSA #23 CV S/A Cragview WSAD	56	56
00631 Laurel Glen Estates PRD Admin	1	1
00632 Irish Creek Road PRD Admin	1	1
00633 Sol Semente EFER PRD Admin	1	1
00835 Detention Fac Inmate Funds Adm	840	840
00851 IHSS Public Authority	1,685	1,685
Total	1,289,291	1,289,291
Direct Bill	1,289,291	1,289,291
Less CSD's	(34,367)	(34,367)
Total Operating	1,254,924	1,254,924

Auditor Controller

Fiscal Year 16/17 Actual

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

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

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

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

Budget production and assistance is allowable for Plan purposes and is allocated to the user departments based on budgeted FY 2015-16 expenses. This was a change implemented in FY 2013-14. Prior year allocations were based on actual salaries and benefits expense. This change more accurately allocates expenses to the benefitting departments.

The cost of preparing the Cost Allocation Plan is allowable for Plan purposes and is allocated to all Central Service Departments based on actual FY 2015-16 total expenses. This was a change implemented in FY 2013-14. Prior year allocations were based on actual salaries and benefits expense. This change more accurately allocates expenses to the benefitting departments.

Property management is a capital asset inventory control function, which is allowable for Plan purposes and is allocated based on the number of capital asset transactions by department during FY 2016/17.

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

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

The Auditor-Controller did not bill for these services during FY 2016/17.

COUNTY OF SHASTA
AUDITOR-CONTROLLER

Fiscal Year 16/17 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%	26.20%	45.26%	16.23%	1.31%	2.79%	0.87%	0.49%	0.54%	6.30%	
Wages & Benefits											
Salaries & Wages	1,408,485	389,674	618,907	229,899	17,010	38,251	11,832	6,309	7,032	89,570	
Benefits	703,438	163,703	336,904	112,864	10,613	20,737	6,616	4,089	4,464	43,449	
Services & Supplies											
Clothing/Personal Supplies	12	12									
Communications	10,385	10,385									
Food	175	175									
Household Exp.	19,808	19,808									
Insurance	12,776	8,628	2,505	937	81	156	48	26	30	365	
Maint. Of Equip.	127,485	928	21,855	79,383						25,318	
Maint. Of Struct.	21,224	21,224									
Memberships	3,444	2,994	150	300							
Office Exp.	16,567	10,255	1,694	3,236		1,382					
Office Exp. Opp. Center	2,060	2,060									
Postage	17,565		17,565								
Professional & Special Svs	14,078	1,489	12,339	75						175	
Info. Systems Service	462,620	168,809	52,226	241,586							
Personnel Preemployment Services	1,366	1,366									
Public & Legal Notices	674									674	
Rents & Leases Equip	3,382	3,382									
Rents & Leases Struct	2,160		1,080	540						540	
Small Tools & Equip	26,781	6,326	18,712	989						755	
Software	16,907	133	16,341	435						(2)	
Special Dept. Expense	16,844	3,772	2,187	10,086		140				658	
Trans. & Travel	27,521	12,267	5,927	5,048	277					4,002	
Utilities	37,887	37,887									
Cost Applied/Transfers											
Cost Applied A-87	(2,419,068)	(2,419,068)									
Other Expenditures & Costs											
Taxes & Assessments	44	44									
Expenditures Per Financial Statements	534,620	(1,553,747)	1,108,392	685,378	27,981	60,666	18,497	10,424	11,526	165,503	

COUNTY OF SHASTA
AUDITOR-CONTROLLER

Fiscal Year 16/17 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%	26.20%	45.26%	16.23%	1.31%	2.79%	0.87%	0.49%	0.54%	6.30%	
Cost Adjustments											
Deductions - Cost Applied	2,419,068	2,419,068									
Property Tax Fees	(156,524)									(156,524)	
Auditors' Fees - Payroll	(884)			(884)							
Charges for Services - A87	(47,827)	(47,827)									
Deduction - PY Cost Reimb Rev	204,351	47,827								156,524	
Prior Per. Exp. Adj.	(56,555)	(58,715)								2,160	
Miscellaneous Revenue/Exp	(37,957)	(34)	(44,867)	18							6,925
Building Use to CSD	144,872	144,872									
Equipment Use to CSD	16,371	16,371									
County Audit to CSD	530	530									
Functional Cost	3,020,065	968,345	1,063,525	684,512	27,981	60,666	18,497	10,424	11,526	167,663	6,925
Additions - 1st Allocation											
Reallocate Admin	(0)	(968,345)	593,858	212,963	17,162	36,650	11,462	6,461	7,143	82,646	-
Allocable Costs	3,020,065		1,657,383	897,475	45,143	97,316	29,959	16,885	18,669	250,310	6,925
Unallocated	(257,235)									(250,310)	(6,925)
1st Allocation	2,762,831	-	1,657,383	897,475	45,143	97,316	29,959	16,885	18,669	-	-
Additions - 2nd Allocation											
Other	207,799	207,799									
Reallocate Admin	(0)	(207,799)	128,964	46,248	3,727	7,959		1,403	1,551	17,948	-
Allocable Costs	207,799		128,964	46,248	3,727	7,959	-	1,403	1,551	17,948	-
Unallocated	(17,948)									(17,948)	-
2nd Allocation	189,851	-	128,964	46,248	3,727	7,959	-	1,403	1,551	-	-
Total Allocated	2,952,682	-	1,786,346	943,723	48,870	105,275	29,959	18,288	20,220	-	-

COUNTY OF SHASTA
AUDITOR-CONTROLLER

Fiscal Year 16/17 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
10200 CAO	608	0.0064	10,530			10,530
11000 Auditor - Controller	8,580	0.0896	148,555			148,555
11100 TTC	1,324	0.0138	22,927			22,927
11300 Purchasing	48	0.0005	825			825
12000 County Counsel	302	0.0032	5,233			5,233
13000 Personnel	280	0.0029	4,842			4,842
10100 Board of Supervisors	158	0.0016	2,731		241	2,972
10300 Clerk of the Board	113	0.0012	1,950		172	2,122
11200 Assessor	298	0.0031	5,162		455	5,617
14000 Elections	1,012	0.0106	17,529		1,544	19,073
15900 Inter Mountain Fair	13	0.0001	223		20	243
16600 Land, Buildings & Improvements	150	0.0016	2,604		229	2,833
16902 Capital Proj Juvenile Hall	2	0.0000	35		3	38
16903 Capital Proj Adult Rehab Center	21	0.0002	366		32	398
17200 Surveyor	8	0.0001	136		12	148
17500 CSA Administration	162	0.0017	2,796		246	3,043
20110 Trial Courts	565	0.0059	9,787		862	10,649
20300 Conflict Public Defender	1,096	0.0114	18,973		1,671	20,644
20700 Public Defender	552	0.0058	9,562		842	10,404
20800 Grand Jury	461	0.0048	7,980		703	8,683
22100 County Clerk	512	0.0053	8,857		780	9,636
22700 District Attorney	2,858	0.0299	49,479		4,357	53,837
22800 DCSS	1,105	0.0115	19,131		1,685	20,816
23500 Sheriff	4,440	0.0464	76,882		6,770	83,653
23600 Boating Safety	304	0.0032	5,257		463	5,720
23700 Sheriff Civil Unit	142	0.0015	2,463		217	2,680
24600 Detention Annex	109	0.0011	1,890		166	2,056
25600 Victim Witness	315	0.0033	5,446		480	5,925
26000 Jail	2,826	0.0295	48,932		4,309	53,241
26100 Burney Substation	235	0.0024	4,060		358	4,418
26200 Juvenile Rehab Facility	487	0.0051	8,435		743	9,177
26300 Probation	2,530	0.0264	43,807		3,858	47,664
28000 Agriculture Commissioner	408	0.0043	7,058		622	7,680
28200 Building	674	0.0070	11,666		1,027	12,693
28500 Knighton Rd Beetle Mitigation	1	0.0000	11		1	12
28600 Planning	452	0.0047	7,822		689	8,511
28700 Coroner	565	0.0059	9,774		861	10,635
28800 Dispatch	11	0.0001	182		16	198
29000 Recorder	793	0.0083	13,724		1,209	14,933

COUNTY OF SHASTA
AUDITOR-CONTROLLER

Fiscal Year 16/17 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
29200 Public Guardian	125	0.0013	2,162		190	2,353
29400 Wildlife	19	0.0002	333		29	363
29700 Animal Control	120	0.0013	2,080		183	2,263
29900 Public Administration	317	0.0033	5,493		484	5,977
30100 Roads	5,999	0.0627	103,865		9,147	113,012
40200 Environmental Health	961	0.0100	16,644		1,466	18,110
40400 Mental Health Services Act	1,524	0.0159	26,379		2,323	28,702
41000 Mental Health	2,503	0.0261	43,330		3,816	47,146
41100 Public Health	5,012	0.0524	86,786		7,643	94,429
41200 Health Care	47	0.0005	809		71	881
41700 Child Services	623	0.0065	10,789		950	11,740
42200 Alcohol & Drug	559	0.0058	9,686		853	10,539
42500 Perinatal	363	0.0038	6,281		553	6,834
50100 Social Services Administration	6,951	0.0726	120,347		10,598	130,945
50200 Health and Human Services Agency	995	0.0104	17,235		1,518	18,753
53000 Opportunity Center	1,336	0.0140	23,126		2,037	25,163
54300 Housing	1,078	0.0113	18,661		1,643	20,304
57000 Veterans' Services	147	0.0015	2,543		224	2,767
59000 Community Action Agency	986	0.0103	17,072		1,503	18,576
59200 HSG Home IPP Admin	701	0.0073	12,138		1,069	13,207
59600 Housing Rehabilitation	8	0.0001	145		13	158
61100 Library	26	0.0003	452		40	492
62000 Agriculture Extension Service	134	0.0014	2,312		204	2,515
62100 Farm Advisor	24	0.0002	409		36	445
70100 Recreation & Parks	17	0.0002	288		25	313
71000 Veterans' Hall	78	0.0008	1,357		120	1,477
00200 Fall River Mills Airport	131	0.0014	2,273		200	2,473
94000 Fleet Management	2,315	0.0242	40,088		3,530	43,618
95000 Risk Management	1,458	0.0152	25,245		2,223	27,468
92500 Information Systems	1,351	0.0141	23,399		2,061	25,460
95500 Facilities Management	4,475	0.0468	77,484		6,823	84,307
00207 Solid Waste	352	0.0037	6,097		537	6,634
00210 Shasta County Transit	59	0.0006	1,024		90	1,114
00300 Amber Lane PRD	6	0.0001	110		10	120
00301 Burney Meadows Storm Drain	3	0.0000	43		4	47
00302 Amber Ridge PRD	4	0.0000	74		6	80
00303 Marianas PRD	5	0.0000	78		7	85
00304 Coloma PRD	4	0.0000	72		6	78
00305 Vedder Road PRD	2	0.0000	30		3	33
00306 River Hill Estates PRD	5	0.0000	78		7	85

COUNTY OF SHASTA
AUDITOR-CONTROLLER

Fiscal Year 16/17 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
00307 Craig Lane PRD	5	0.0001	93		8	101
00308 E. Stillwater Way PRD	11	0.0001	186		16	203
00309 Fullerton Way PRD	6	0.0001	100		9	108
00310 Deer Flat Road	3	0.0000	48		4	52
00311 Skyway PRD	9	0.0001	156		14	170
00312 Mule Mt. PRD	4	0.0000	74		6	80
00313 Fore Way PRD	4	0.0000	74		6	80
00314 Blacks PRD	12	0.0001	203		18	221
00315 Logan PRD	12	0.0001	199		18	217
00316 Valparaiso PRD	4	0.0000	74		6	80
00317 Lakehead Lighting	29	0.0003	504		44	549
00318 Lark Court PRD	4	0.0000	74		6	80
00319 Manor Crest PRD	4	0.0000	74		6	80
00320 Santa Barbara Estates PRD	10	0.0001	173		15	188
00321 Victoria Highlands Estates PRD	4	0.0000	63		6	68
00322 Country Fields Estates PRD	5	0.0001	84		7	92
00324 China Gulch PRD	4	0.0000	74		6	80
00325 Manton Heights PRD	10	0.0001	175		15	191
00326 Manzanillo Orchard PRD	4	0.0000	63		6	68
00327 Lavern Lane PRD	9	0.0001	152		13	165
00328 Canto Del Lupine PRD Admin	4	0.0000	65		6	71
00329 Crowley Crk Ranchettes PRD Adm	4	0.0000	74		6	80
00330 Jordan Manor PRD Admin	4	0.0000	74		6	80
00331 Ritts Mill Road Admin	6	0.0001	102		9	111
00332 Rother Lighting	33	0.0003	563		50	612
00333 Robledo Road PRD Admin	6	0.0001	102		9	111
00334 Santa Barbara #2 PRD Admin	11	0.0001	190		17	207
00335 N Chaparral Dr PRD Admin	6	0.0001	95		8	104
00337 Woggon Lane PRD Admin	6	0.0001	104		9	113
00338 Aiden Park PRD Admin	11	0.0001	190		17	207
00339 L&R Estates PRD Admin	5	0.0001	89		8	97
00340 Squaw Carpet Fire Accs PRD Admin	4	0.0000	69		6	75
00341 Rolland Cntry Estates PRD Admin	10	0.0001	164		14	179
00342 Shelly Lane PRD Admin	6	0.0001	95		8	104
00343 Millville Way PRD Admin	5	0.0000	78		7	85
00344 Diamond Ridge PRD Admin	11	0.0001	195		17	212
00345 Mountain Gate Meadows PRD Admin	4	0.0000	69		6	75
00347 Sierra Lighting	32	0.0003	550		48	598
00351 Timber Ridge PRD Admin	4	0.0000	69		6	75
00360 Equestrian Estates PRD Admin	5	0.0001	84		7	92

COUNTY OF SHASTA
AUDITOR-CONTROLLER

Fiscal Year 16/17 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
00361 Tract 1323 PRD	19	0.0002	320		28	349
00364 Sonora PRD	10	0.0001	173		15	188
00366 Ponder PRD	5	0.0001	89		8	97
00367 Shasta Meadows PRD	4	0.0000	67		6	73
00368 Old Stagecoach PRD	5	0.0000	78		7	85
00369 Inter Mountain PRD	6	0.0001	97		9	106
00370 Alpine PRD	5	0.0000	82		7	89
00371 Water Agency	144	0.0015	2,493		220	2,713
00372 Dusty PRD	6	0.0001	104		9	113
00373 AQMD	425	0.0044	7,354		648	8,002
00374 Castella Water	160	0.0017	2,766		244	3,010
00375 Sugarloaf Water	136	0.0014	2,357		208	2,565
00376 Buckshot Ln Em Fire PRD Admin	3	0.0000	52		5	57
00377 Jones Valley Water	371	0.0039	6,415		565	6,980
00378 Palo Cedro Sewer	267	0.0028	4,619		407	5,025
00380 Amesbury Village PRD Admin	4	0.0000	65		6	71
00381 Palo Cedro Oaks PRD Admin	4	0.0000	74		6	80
00382 Shasta Lake Ranchos R/M	10	0.0001	177		16	193
00383 Holiday Acres R/M	5	0.0001	87		8	94
00384 Alpine Meadows Sewer	131	0.0014	2,270		200	2,470
00385 Belmont Storm Drain	4	0.0000	67		6	73
00386 Street Lighting Admin.	41	0.0004	714		63	777
00387 Cottonwood Sewer	607	0.0063	10,508		925	11,433
00391 Fire Protection Admin.	2,487	0.0260	43,053		3,791	46,845
00393 Burney Storm Drain	16	0.0002	273		24	297
00394 Keswick Admin.	229	0.0024	3,969		350	4,319
00395 French Gulch Water	151	0.0016	2,617		230	2,847
00396 Cragview Water	166	0.0017	2,872		253	3,125
00397 Los Palos Dr Em Fire PRD Admin	6	0.0001	104		9	113
00398 Foxwood Estates PRD Admin	5	0.0000	78		7	85
00399 Rocky Ledge estates PRD Admin	5	0.0001	89		8	97
00401 Anderson Cemetery	401	0.0042	6,939		611	7,550
00402 Burney Cemetery	285	0.0030	4,935		435	5,369
00403 Cottonwood Cemetery	451	0.0047	7,803		687	8,490
00404 Fall River Mills Cemetery	177	0.0019	3,071		270	3,342
00405 Halcumb Cemetery	300	0.0031	5,194		457	5,652
00406 Manton Cemetery	42	0.0004	725		64	789
00407 Millville Cemetery	301	0.0031	5,203		458	5,661
00408 Pine Grove Cemetery	500	0.0052	8,649		762	9,410
00422 Centerville CSD	90	0.0009	1,554		137	1,691

COUNTY OF SHASTA
AUDITOR-CONTROLLER

Fiscal Year 16/17 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
00423 Clear Creek CSD	73	0.0008	1,255		111	1,366
00424 Fall River Mills CSD	68	0.0007	1,184		104	1,288
00428 Shasta CSD	68	0.0007	1,184		104	1,288
00429 Mountain Gate CSD	36	0.0004	615		54	669
00441 Anderson FPD	825	0.0086	14,278		1,257	15,536
00442 Buckeye FPD	50	0.0005	857		75	933
00443 Burney FPD	626	0.0065	10,841		955	11,796
00444 Castella FPD	487	0.0051	8,430		742	9,173
00445 Shasta Lake FPD	914	0.0096	15,828		1,394	17,222
00446 Cottonwood FPD	599	0.0063	10,378		914	11,292
00447 Fall River Mills FPD	372	0.0039	6,441		567	7,008
00449 Happy Valley FPD	707	0.0074	12,240		1,078	13,317
00450 McArthur FPD	248	0.0026	4,301		379	4,679
00452 Millville FPD	477	0.0050	8,261		728	8,989
00461 Pine Grove MAD	372	0.0039	6,439		567	7,006
00462 Shasta MAD	25	0.0003	437		39	476
00463 Burney MAD	377	0.0039	6,532		575	7,107
00481 Fall River Mills RCD	82	0.0009	1,418		125	1,543
00482 W. Shasta RCD	7	0.0001	115		10	125
00490 ACID	70	0.0007	1,214		107	1,321
00491 Bella Vista Water	91	0.0009	1,569		138	1,707
00492 Burney Water	11	0.0001	195		17	212
00497 Mayers Memorial Hospital	112	0.0012	1,944		171	2,115
00600 Cottonwood Crk Meadows PRD	4	0.0000	69		6	75
00601 CSA #3 Castella Loan Admin	8	0.0001	141		12	153
00602 Aegean Way PRD	4	0.0000	74		6	80
00603 Village Green PRD	4	0.0000	69		6	75
00604 Butterfield PRD	4	0.0000	69		6	75
00605 Honeybee Acres PRD	4	0.0000	74		6	80
00606 Silver Saddle PRD	5	0.0000	78		7	85
00607 Wisteria Estates PRD	5	0.0001	89		8	97
00608 Santa Barbara PRD	9	0.0001	152		13	165
00609 Stillwater Ranch PRD	4	0.0000	65		6	71
00610 Sterling Ranch PRD	4	0.0000	74		6	80
00611 Mt. Lassen Woods PRD	4	0.0000	63		6	68
00612 Waterleaf Estates PRD	9	0.0001	152		13	165
00613 Jennifer Dr EFER PRD	4	0.0000	69		6	75
00614 White Oak Manor PRD	4	0.0000	69		6	75
00615 Terri Lee Terrace EFER PRD	4	0.0000	65		6	71
00616 Westview Rd EFER PRD	4	0.0000	74		6	80

COUNTY OF SHASTA
AUDITOR-CONTROLLER

Fiscal Year 16/17 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
00617 Sleeping Bull Estates PRD	4	0.0000	74		6	80
00618 Garth Dr EFER PRD	4	0.0000	69		6	75
00619 Clover Road PRD	4	0.0000	74		6	80
00620 Nunes Ranch PRD	4	0.0000	69		6	75
00621 No. 2 Squaw Carpet PRD	4	0.0000	65		6	71
00622 No. 2 Crowley Crk Rnchts PRD	4	0.0000	65		6	71
00623 No. 2 Los Palos Dr EFER PRD	4	0.0000	65		6	71
00624 Scenic Oak PRD	4	0.0000	74		6	80
00625 No. 2 Butterfield Ln EFER PRD	0	0.0000	4		0	5
00626 No. 1 Skylark Lane EFER PRD	10	0.0001	167		15	181
00627 Lake Drive PRD Admin	5	0.0000	80		7	87
00628 No. 2 Skylark Lane EFER PRD						
00629 CSA #6 JV S/A Elk Trail WSAD	16	0.0002	271		24	294
00630 CSA #23 CV S/A Cragview WSAD	9	0.0001	162		14	177
00631 Laurel Glen Estates PRD Admin	4	0.0000	63		6	68
00632 Irish Creek Road PRD Admin	3	0.0000	52		5	57
00633 Sol Semente EFER PRD Admin	2	0.0000	39		3	42
00634 Stillwater Ranches #2 PRD	1	0.0000	22		2	24
00635 Tudor Oaks Acres PRD	1	0.0000	22		2	24
00835 Detention Fac Inmate Funds Adm	4	0.0000	65		6	71
00843 Prop 10 Children & Fam. 1st	5	0.0001	93	(101)	8	(0)
00851 IHSS Public Authority	204	0.0021	3,534		311	3,846
00862 Law Library	181	0.0019	3,128		275	3,404
00892 RTPA	100	0.0010	1,738		153	1,891
00928 SHASCOM	878	0.0092	15,209		1,339	16,548
00952 Courts	1,188	0.0124	20,574	(22,386)	1,812	(0)
03010 Schools	2,653	0.0277	45,941		4,046	49,986
Total	95,720	1.0000	1,657,383	(22,488)	128,964	1,763,859
Direct Bill						22,488
			1,657,383		128,964	1,786,346
Less CSD's	(11,141)	(0.1164)	(192,912)			(192,912)
Total Operating	84,579	0.8836	1,464,471	(22,488)	128,964	1,570,947

Basis of Allocation : Transactions By Department

**COUNTY OF SHASTA
AUDITOR-CONTROLLER**

Fiscal Year 16/17 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
10200 CAO	194	0.0035	3,173			3,173
11000 Auditor - Controller	670	0.0122	10,960			10,960
11100 TTC	367	0.0067	6,003			6,003
11300 Purchasing	52	0.0009	851			851
12000 County Counsel	288	0.0052	4,711			4,711
13000 Personnel	330	0.0060	5,398			5,398
10100 Board of Supervisors	132	0.0024	2,159		115	2,275
10300 Clerk of the Board	77	0.0014	1,260		67	1,327
11200 Assessor	1002	0.0183	16,391		875	17,266
14000 Elections	523	0.0095	8,555		457	9,012
17500 CSA Administration	270	0.0049	4,417		236	4,652
20700 Public Defender	731	0.0133	11,958		638	12,596
22100 County Clerk	52	0.0009	851		45	896
22700 District Attorney	1605	0.0293	26,254		1,401	27,656
22800 DCSS	1975	0.0360	32,307		1,725	34,031
23500 Sheriff	2892	0.0527	47,307		2,525	49,832
23600 Boating Safety	201	0.0037	3,288		176	3,463
23700 Sheriff Civil Unit	131	0.0024	2,143		114	2,257
24600 Detention Annex	142	0.0026	2,323		124	2,447
25600 Victim Witness	312	0.0057	5,104		272	5,376
26000 Jail	2135	0.0389	34,924		1,864	36,788
26100 Burney Substation	365	0.0067	5,971		319	6,289
26200 Juvenile Rehab Facility	1242	0.0226	20,316		1,085	21,401
26300 Probation	2152	0.0392	35,202		1,879	37,081
28000 Agriculture Commissioner	356	0.0065	5,823		311	6,134
28200 Building	368	0.0067	6,020		321	6,341
28600 Planning	326	0.0059	5,333		285	5,617
28700 Coroner	171	0.0031	2,797		149	2,947
29000 Recorder	197	0.0036	3,223		172	3,395
29700 Animal Control	96	0.0017	1,570		84	1,654
29900 Public Administration	34	0.0006	556		30	586
30100 Roads	2387	0.0435	39,046		2,084	41,131

**COUNTY OF SHASTA
AUDITOR-CONTROLLER**

Fiscal Year 16/17 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
40200 Environmental Health	447	0.0081	7,312		390	7,702
40400 Mental Health Services Act	1493	0.0272	24,422		1,304	25,726
41000 Mental Health	2319	0.0423	37,934		2,025	39,959
41100 Public Health	3259	0.0594	53,310		2,846	56,156
41700 Child Services	465	0.0085	7,606		406	8,012
42200 Alcohol & Drug	411	0.0075	6,723		359	7,082
42500 Perinatal	193	0.0035	3,157		169	3,326
50100 Social Services Administration	12320	0.2246	201,529		10,758	212,287
50200 Health and Human Services Agency	2479	0.0452	40,551		2,165	42,716
53000 Opportunity Center	5418	0.0988	88,627		4,731	93,358
54300 Housing	198	0.0036	3,239		173	3,412
57000 Veterans' Services	152	0.0028	2,486		133	2,619
59000 Community Action Agency	154	0.0028	2,519		134	2,654
59600 Housing Rehabilitation	26	0.0005	425		23	448
62000 Agriculture Extension Service	58	0.0011	949		51	999
62100 Farm Advisor	26	0.0005	425		23	448
94000 Fleet Management	138	0.0025	2,257		121	2,378
95000 Risk Management	229	0.0042	3,746		200	3,946
92500 Information Systems	1175	0.0214	19,221		1,026	20,247
95500 Facilities Management	932	0.0170	15,246		814	16,059
00207 Solid Waste	78	0.0014	1,276		68	1,344
00373 AQMD	145	0.0026	2,372		127	2,499
00851 IHSS Public Authority	98	0.0018	1,603		86	1,689
03010 Schools	877	0.0160	14,346		766	15,112
Total	54,865	1.0000	897,475		46,248	943,723
Direct Bill						
			897,475		46,248	943,723
Less CSD's	(1,901)	(0.0346)	(31,096)			(31,096)
Total Operating	52,964	0.9654	866,379		46,248	912,627

Basis of Allocation : Computed Number of Payroll Checks by Department

COUNTY OF SHASTA
AUDITOR-CONTROLLER

Fiscal Year 16/17 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
10200 CAO	49	0.0017	79			79
11100 TTC	7,546	0.2698	12,180			12,180
11300 Purchasing	169	0.0060	273			273
13000 Personnel	169	0.0060	273			273
10300 Clerk of the Board	66	0.0024	107		12	120
11200 Assessor	39	0.0014	63		7	70
17500 CSA Administration	30	0.0011	48		5	53
22100 County Clerk	35	0.0013	57		7	64
22700 District Attorney	533	0.0191	860		99	959
22800 DCSS	220	0.0079	355		41	396
23500 Sheriff	1,409	0.0504	2,275		262	2,537
23600 Boating Safety	238	0.0085	385		44	429
23700 Sheriff Civil Unit	128	0.0046	206		24	230
25600 Victim Witness	509	0.0182	822		95	917
26300 Probation	37	0.0013	59		7	66
28000 Agriculture Commissioner	24	0.0009	39		5	44
29000 Recorder	58	0.0021	94		11	105
30100 Roads	231	0.0083	373		43	416
40400 Mental Health Services Act	309	0.0110	498		57	556
41000 Mental Health	2,623	0.0938	4,234		488	4,722
41100 Public Health	440	0.0157	710		82	792
42200 Alcohol & Drug	743	0.0266	1,199		138	1,338
50100 Social Services Administration	9,495	0.3395	15,326		1,766	17,092
50200 Health and Human Services Agency	1,798	0.0643	2,902		334	3,236
53000 Opportunity Center	113	0.0040	183		21	204
57000 Veterans' Services	63	0.0023	102		12	114
94000 Fleet Management	367	0.0131	592		68	660
95000 Risk Management	169	0.0060	273		31	304
92500 Information Systems	147	0.0052	237		27	264
00851 IHSS Public Authority	185	0.0066	299		34	333
00892 RTPA	25	0.0009	41		5	46
Total	27,966	1.0000	45,143		3,727	48,870
Direct Bill			45,143		3,727	48,870
Less CSD's	(7,933)	-0.2836	(12,805)			(12,805)
Total Operating	20,034	0.7164	32,339		3,727	36,066

Basis of Allocation : Actual Salaries & Benefits Expense by Project

**COUNTY OF SHASTA
AUDITOR-CONTROLLER**

Fiscal Year 16/17 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
10200 CAO	7,536,902	0.0164	1,592			1,592
11000 Auditor - Controller	3,247,912	0.0070	686			686
11100 TTC	1,860,559	0.0040	393			393
11300 Purchasing	235,255	0.0005	50			50
12000 County Counsel	2,046,978	0.0044	432			432
13000 Personnel	1,864,350	0.0040	394			394
10100 Board of Supervisors	576,652	0.0013	122		10	132
10300 Clerk of the Board	341,787	0.0007	72		6	78
11200 Assessor	4,371,833	0.0095	923		78	1,002
14000 Elections	1,705,406	0.0037	360		31	391
15900 Inter Mountain Fair	20,877	0.0000	4		0	5
16600 Land, Buildings & Improvements	6,352,202	0.0138	1,342		114	1,455
16902 Capital Proj Juvenile Hall	287	0.0000	0		0	0
16903 Capital Proj Adult Rehab Center	3,004,173	0.0065	634		54	688
17200 Surveyor	26,321	0.0001	6		0	6
17500 CSA Administration	823,843	0.0018	174		15	189
20110 Trial Courts	2,798,542	0.0061	591		50	641
20300 Conflict Public Defender	2,687,682	0.0058	568		48	616
20700 Public Defender	4,078,619	0.0089	861		73	934
20800 Grand Jury	113,309	0.0002	24		2	26
22100 County Clerk	399,813	0.0009	84		7	92
22700 District Attorney	8,746,864	0.0190	1,847		157	2,004
22800 DCSS	8,230,673	0.0179	1,738		148	1,886
23500 Sheriff	22,541,617	0.0489	4,761		404	5,165
23600 Boating Safety	957,048	0.0021	202		17	219
23700 Sheriff Civil Unit	593,738	0.0013	125		11	136
24600 Detention Annex	675,847	0.0015	143		12	155
25600 Victim Witness	1,108,122	0.0024	234		20	254
26000 Jail	16,573,547	0.0360	3,500		297	3,797
26100 Burney Substation	2,413,252	0.0052	510		43	553
26200 Juvenile Rehab Facility	5,068,230	0.0110	1,070		91	1,161
26300 Probation	14,661,453	0.0318	3,096		263	3,359

**COUNTY OF SHASTA
AUDITOR-CONTROLLER**

Fiscal Year 16/17 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
28000 Agriculture Commissioner	1,639,398	0.0036	346		29	376
28200 Building	2,653,902	0.0058	560		48	608
28500 Knighton Rd Beetle Mitigation	191,931	0.0004	41		3	44
28600 Planning	2,239,687	0.0049	473		40	513
28700 Coroner	2,010,548	0.0044	425		36	461
28800 Dispatch	1,359,609	0.0030	287		24	312
29000 Recorder	1,140,765	0.0025	241		20	261
29200 Public Guardian	966,686	0.0021	204		17	221
29400 Wildlife	427	0.0000	0		0	0
29700 Animal Control	586,146	0.0013	124		11	134
29900 Public Administration	246,263	0.0005	52		4	56
30100 Roads	22,821,541	0.0495	4,820		409	5,229
40200 Environmental Health	3,126,197	0.0068	660		56	716
40400 Mental Health Services Act	13,740,554	0.0298	2,902		246	3,148
41000 Mental Health	31,124,382	0.0675	6,573		558	7,131
41100 Public Health	21,603,441	0.0469	4,562		387	4,950
41200 Health Care	233,377	0.0005	49		4	53
41700 Child Services	2,789,113	0.0061	589		50	639
42200 Alcohol & Drug	3,953,149	0.0086	835		71	906
42500 Perinatal	1,078,701	0.0023	228		19	247
50100 Social Services Administration	113,353,192	0.2460	23,939		2,032	25,971
50200 Health and Human Services Agency	11,740,386	0.0255	2,479		210	2,690
53000 Opportunity Center	6,739,404	0.0146	1,423		121	1,544
54200 County Indigents	2,100,035	0.0046	444		38	481
54300 Housing	874,474	0.0019	185		16	200
57000 Veterans' Services	443,851	0.0010	94		8	102
59000 Community Action Agency	5,798,888	0.0126	1,225		104	1,329
59200 HSG Home IPP Admin	629,042	0.0014	133		11	144
59600 Housing Rehabilitation	46,671	0.0001	10		1	11
61100 Library	1,419,310	0.0031	300		25	325
62000 Agriculture Extension Service	244,747	0.0005	52		4	56
62100 Farm Advisor	59,499	0.0001	13		1	14
70100 Recreation & Parks	46,578	0.0001	10		1	11

COUNTY OF SHASTA
AUDITOR-CONTROLLER

Fiscal Year 16/17 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
71000 Veterans' Hall	189,340	0.0004	40		3	43
00200 Fall River Mills Airport	329,703	0.0007	70		6	76
94000 Fleet Management	3,040,801	0.0066	642		55	697
95000 Risk Management	11,008,638	0.0239	2,325		197	2,522
92500 Information Systems	8,194,610	0.0178	1,731		147	1,878
95500 Facilities Management	4,882,001	0.0106	1,031		88	1,119
00207 Solid Waste	19,665,614	0.0427	4,153		353	4,506
00210 Shasta County Transit	590,094	0.0013	125		11	135
00300 Amber Lane PRD	9,239	0.0000	2		0	2
00301 Burney Meadows Storm Drain	518	0.0000	0		0	0
00302 Amber Ridge PRD	25,265	0.0001	5		0	6
00303 Marianas PRD	15,229	0.0000	3		0	3
00304 Coloma PRD	5,109	0.0000	1		0	1
00305 Vedder Road PRD	75	0.0000	0		0	0
00306 River Hill Estates PRD	85,626	0.0002	18		2	20
00307 Craig Lane PRD	25,507	0.0001	5		0	6
00308 E. Stillwater Way PRD	12,318	0.0000	3		0	3
00309 Fullerton Way PRD	5,188	0.0000	1		0	1
00310 Deer Flat Road	562	0.0000	0		0	0
00311 Skyway PRD	6,497	0.0000	1		0	1
00312 Mule Mt. PRD	5,241	0.0000	1		0	1
00313 Fore Way PRD	1,940	0.0000	0		0	0
00314 Blacks PRD	17,970	0.0000	4		0	4
00315 Logan PRD	29,236	0.0001	6		1	7
00316 Valparaiso PRD	17,526	0.0000	4		0	4
00317 Lakehead Lighting	1,069	0.0000	0		0	0
00318 Lark Court PRD	10,841	0.0000	2		0	2
00319 Manor Crest PRD	15,170	0.0000	3		0	3
00320 Santa Barbara Estates PRD	56,011	0.0001	12		1	13
00321 Victoria Highlands Estates PRD	3,398	0.0000	1		0	1
00322 Country Fields Estates PRD	12,376	0.0000	3		0	3
00324 China Gulch PRD	15,526	0.0000	3		0	4
00325 Manton Heights PRD	67,686	0.0001	14		1	16

COUNTY OF SHASTA
AUDITOR-CONTROLLER

Fiscal Year 16/17 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
00326 Manzanillo Orchard PRD	4,792	0.0000	1		0	1
00327 Lavern Lane PRD	29,123	0.0001	6		1	7
00328 Canto Del Lupine PRD Admin	50,512	0.0001	11		1	12
00329 Crowley Crk Ranchettes PRD Adm	24,445	0.0001	5		0	6
00330 Jordan Manor PRD Admin	4,204	0.0000	1		0	1
00331 Ritts Mill Road Admin	4,474	0.0000	1		0	1
00332 Rother Lighting	31,185	0.0001	7		1	7
00333 Robledo Road PRD Admin	30,316	0.0001	6		1	7
00334 Santa Barbara #2 PRD Admin	48,878	0.0001	10		1	11
00335 N Chaparral Dr PRD Admin	35,009	0.0001	7		1	8
00337 Woggon Lane PRD Admin	36,454	0.0001	8		1	8
00338 Aiden Park PRD Admin	30,433	0.0001	6		1	7
00339 L&R Estates PRD Admin	32,672	0.0001	7		1	7
00340 Squaw Carpet Fire Accs PRD Admin	3,437	0.0000	1		0	1
00341 Rolland Cntry Estates PRD Admin	34,633	0.0001	7		1	8
00342 Shelly Lane PRD Admin	15,714	0.0000	3		0	4
00343 Millville Way PRD Admin	13,260	0.0000	3		0	3
00344 Diamond Ridge PRD Admin	25,440	0.0001	5		0	6
00345 Mountain Gate Meadows PRD Admin	32,479	0.0001	7		1	7
00347 Sierra Lighting	7,054	0.0000	1		0	2
00351 Timber Ridge PRD Admin	23,247	0.0001	5		0	5
00360 Equestrian Estates PRD Admin	10,958	0.0000	2		0	3
00361 Tract 1323 PRD	3,836	0.0000	1		0	1
00364 Sonora PRD	47,876	0.0001	10		1	11
00366 Ponder PRD	925	0.0000	0		0	0
00367 Shasta Meadows PRD	7,571	0.0000	2		0	2
00368 Old Stagecoach PRD	11,135	0.0000	2		0	3
00369 Inter Mountain PRD	6,724	0.0000	1		0	2
00370 Alpine PRD	4,600	0.0000	1		0	1
00371 Water Agency	267,034	0.0006	56		5	61
00372 Dusty PRD	15,040	0.0000	3		0	3
00373 AQMD	2,625,764	0.0057	555		47	602
00374 Castella Water	106,883	0.0002	23		2	24

COUNTY OF SHASTA
AUDITOR-CONTROLLER

Fiscal Year 16/17 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
00375 Sugarloaf Water	232,159	0.0005	49		4	53
00376 Buckshot Ln Em Fire PRD Admin	2,320	0.0000	0		0	1
00377 Jones Valley Water	896,711	0.0019	189		16	205
00378 Palo Cedro Sewer	468,581	0.0010	99		8	107
00380 Amesbury Village PRD Admin	10,379	0.0000	2		0	2
00381 Palo Cedro Oaks PRD Admin	54,585	0.0001	12		1	13
00382 Shasta Lake Ranchos R/M	34,453	0.0001	7		1	8
00383 Holiday Acres R/M	36,623	0.0001	8		1	8
00384 Alpine Meadows Sewer	58,435	0.0001	12		1	13
00385 Belmont Storm Drain	15,115	0.0000	3		0	3
00386 Street Lighting Admin.	185,488	0.0004	39		3	42
00387 Cottonwood Sewer	1,373,260	0.0030	290		25	315
00391 Fire Protection Admin.	7,326,496	0.0159	1,547		131	1,679
00393 Burney Storm Drain	30,529	0.0001	6		1	7
00394 Keswick Admin.	256,868	0.0006	54		5	59
00395 French Gulch Water	181,886	0.0004	38		3	42
00396 Cragview Water	115,141	0.0002	24		2	26
00397 Los Palos Dr Em Fire PRD Admin	10,436	0.0000	2		0	2
00398 Foxwood Estates PRD Admin	90,594	0.0002	19		2	21
00399 Rocky Ledge estates PRD Admin	110,794	0.0002	23		2	25
00401 Anderson Cemetery	183,450	0.0004	39		3	42
00402 Burney Cemetery	112,808	0.0002	24		2	26
00403 Cottonwood Cemetery	150,460	0.0003	32		3	34
00404 Fall River Mills Cemetery	16,443	0.0000	3		0	4
00405 Halcumb Cemetery	98,266	0.0002	21		2	23
00407 Millville Cemetery	149,760	0.0003	32		3	34
00408 Pine Grove Cemetery	197,763	0.0004	42		4	45
00441 Anderson FPD	2,504,380	0.0054	529		45	574
00442 Buckeye FPD	511,439	0.0011	108		9	117
00443 Burney FPD	542,128	0.0012	114		10	124
00444 Castella FPD	149,989	0.0003	32		3	34
00445 Shasta Lake FPD	1,292,570	0.0028	273		23	296
00446 Cottonwood FPD	909,570	0.0020	192		16	208

COUNTY OF SHASTA
AUDITOR-CONTROLLER

Fiscal Year 16/17 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
00447 Fall River Mills FPD	78,725	0.0002	17		1	18
00449 Happy Valley FPD	796,869	0.0017	168		14	183
00450 McArthur FPD	88,625	0.0002	19		2	20
00452 Millville FPD	152,500	0.0003	32		3	35
00461 Pine Grove MAD	142,426	0.0003	30		3	33
00463 Burney MAD	126,699	0.0003	27		2	29
00600 Cottonwood Crk Meadows PRD	25,478	0.0001	5		0	6
00601 CSA #3 Castella Loan Admin	12,244	0.0000	3		0	3
00602 Aegean Way PRD	12,466	0.0000	3		0	3
00603 Village Green PRD	20,285	0.0000	4		0	5
00604 Butterfield PRD	13,476	0.0000	3		0	3
00605 Honeybee Acres PRD	15,435	0.0000	3		0	4
00606 Silver Saddle PRD	29,459	0.0001	6		1	7
00607 Wisteria Estates PRD	75,546	0.0002	16		1	17
00608 Santa Barbara PRD	39,764	0.0001	8		1	9
00609 Stillwater Ranch PRD	23,457	0.0001	5		0	5
00610 Sterling Ranch PRD	23,444	0.0001	5		0	5
00611 Mt. Lassen Woods PRD	130,640	0.0003	28		2	30
00612 Waterleaf Estates PRD	24,137	0.0001	5		0	6
00613 Jennifer Dr EFER PRD	9,503	0.0000	2		0	2
00614 White Oak Manor PRD	17,430	0.0000	4		0	4
00615 Terri Lee Terrace EFER PRD	4,955	0.0000	1		0	1
00616 Westview Rd EFER PRD	4,132	0.0000	1		0	1
00617 Sleeping Bull Estates PRD	53,549	0.0001	11		1	12
00618 Garth Dr EFER PRD	5,433	0.0000	1		0	1
00619 Clover Road PRD	14,529	0.0000	3		0	3
00620 Nunes Ranch PRD	18,536	0.0000	4		0	4
00621 No. 2 Squaw Carpet PRD	1,390	0.0000	0		0	0
00622 No. 2 Crowley Crk Rnchts PRD	1,744	0.0000	0		0	0
00623 No. 2 Los Palos Dr EFER PRD	4,490	0.0000	1		0	1
00624 Scenic Oak PRD	6,012	0.0000	1		0	1
00626 No. 1 Skylark Lane EFER PRD	5,664	0.0000	1		0	1
00627 Lake Drive PRD Admin	1,886	0.0000	0		0	0

**COUNTY OF SHASTA
AUDITOR-CONTROLLER**

Fiscal Year 16/17 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
00629 CSA #6 JV S/A Elk Trail WSAD	119,837	0.0003	25		2	27
00630 CSA #23 CV S/A Cragview WSAD	17,271	0.0000	4		0	4
00631 Laurel Glen Estates PRD Admin	12,030	0.0000	3		0	3
00632 Irish Creek Road PRD Admin	2,593	0.0000	1		0	1
00633 Sol Semente EFER PRD Admin	153	0.0000	0		0	0
00851 IHSS Public Authority	548,744	0.0012	116		10	126
00928 SHASCOM	5,168,843	0.0112	1,092		93	1,184
Total	460,797,896	1.0000	97,316		7,959	105,275
Direct Bill			97,316		7,959	105,275
Less CSD's	(16,791,956)	(0.0364)	(3,546)			(3,546)
Total Operating	444,005,940	0.9636	93,770		7,959	101,729

Basis of Allocation : Budgeted FY 16/17 Expenses by Department

**COUNTY OF SHASTA
AUDITOR-CONTROLLER**

Fiscal Year 16/17 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
10200 CAO	1,981,931	0.1940	5,813			5,813
11000 Auditor - Controller	2,962,774	0.2901	8,690			8,690
11100 TTC	1,641,142	0.1607	4,814			4,814
11300 Purchasing	211,491	0.0207	620			620
12000 County Counsel	1,840,843	0.1802	5,399			5,399
13000 Personnel	1,575,680	0.1543	4,622			4,622
Total	10,213,861	1.0000	29,959			29,959
Direct Bill						
			29,959			29,959
Less CSD's	(10,213,861)	(1.0000)	(29,959)			(29,959)
Total Operating						

Basis of Allocation : Actual FY 16/17 Total Expenses by Department

COUNTY OF SHASTA
AUDITOR-CONTROLLER

Fiscal Year 16/17 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
10200 CAO	15	0.0305	515			515
11100 TTC	2	0.0041	69			69
11300 Purchasing	17	0.0346	583			583
11200 Assessor	1	0.0020	34		3	37
16600 Land, Buildings & Improvements	206	0.4187	7,070		631	7,701
16903 Capital Proj Adult Rehab Center	24	0.0488	824		74	897
22700 District Attorney	1	0.0020	34		3	37
22800 DCSS	2	0.0041	69		6	75
23500 Sheriff	8	0.0163	275		25	299
23600 Boating Safety	2	0.0041	69		6	75
26000 Jail	3	0.0061	103		9	112
26300 Probation	1	0.0020	34		3	37
28000 Agriculture Commissioner	1	0.0020	34		3	37
28200 Building	1	0.0020	34		3	37
28600 Planning	1	0.0020	34		3	37
29000 Recorder	1	0.0020	34		3	37
29900 Public Administration	3	0.0061	103		9	112
30100 Roads	16	0.0325	549		49	598
40200 Environmental Health	3	0.0061	103		9	112
40400 Mental Health Services Act	8	0.0163	275		25	299
41000 Mental Health	4	0.0081	137		12	150
41100 Public Health	13	0.0264	446		40	486
42200 Alcohol & Drug	2	0.0041	69		6	75
50100 Social Services Administration	27	0.0549	927		83	1,009
50200 Health and Human Services Agency	2	0.0041	69		6	75
53000 Opportunity Center	2	0.0041	69		6	75
94000 Fleet Management	51	0.1037	1,750		156	1,907
92500 Information Systems	28	0.0569	961		86	1,047
95500 Facilities Management	4	0.0081	137		12	150
00207 Solid Waste	10	0.0203	343		31	374
00373 AQMD	3	0.0061	103		9	112
00375 Sugarloaf Water	2	0.0041	69		6	75
00387 Cottonwood Sewer	23	0.0467	789		70	860
00391 Fire Protection Admin.	5	0.0102	172		15	187
Total	492	1.0000	16,885		1,403	18,288
Direct Bill			16,885		1,403	18,288
Less CSD's	(34)	(0.0691)	(1,167)			(1,167)
Total Operating	458	0.9309	15,718		1,403	17,121

Basis of Allocation : Capital Asset Transactions by Department

COUNTY OF SHASTA
AUDITOR-CONTROLLER

Fiscal Year 16/17 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
11300 Purchasing	167	0.0154	287			287
13000 Personnel	167	0.0154	287			287
14000 Elections	566	0.0519	970		83	1,053
22100 County Clerk	615	0.0565	1,054		90	1,144
28000 Agriculture Commissioner	1,057	0.0971	1,813		155	1,968
28200 Building	224	0.0206	384		33	417
28600 Planning	224	0.0206	384		33	417
30100 Roads	746	0.0685	1,278		110	1,388
40200 Environmental Health	224	0.0206	384		33	417
41000 Mental Health	312	0.0286	535		46	580
41100 Public Health	273	0.0251	468		40	509
50100 Social Services Administration	1,528	0.1403	2,619		224	2,844
50200 Health and Human Services Agency	855	0.0785	1,466		126	1,591
54300 Housing	1,572	0.1444	2,695		231	2,926
57000 Veterans' Services	643	0.0590	1,102		94	1,197
94000 Fleet Management	270	0.0248	463		40	502
95000 Risk Management	309	0.0284	529		45	575
92500 Information Systems	80	0.0073	136		12	148
95500 Facilities Management	835	0.0767	1,432		123	1,554
00373 AQMD	224	0.0206	384		33	417
Total	10,889	1.0000	18,669		1,551	20,220
Direct Bill	-					
			18,669		1,551	20,220
Less CSD's	(334)	-0.0307	(573)			(573)
Total Operating	10,554	0.9693	18,096		1,551	19,647

Basis of Allocation : Actual Salaries & Benefits Expense by Project

COUNTY OF SHASTA
AUDITOR-CONTROLLER

Fiscal Year 16/17 Actual	Total	Claims & Accounting	Payroll	Individual Services	Budget Assistance	Cost Plan	Property Management	Reimbursed Audits
10200 CAO	21,702	10,530	3,173	79	1,592	5,813	515	
11000 Auditor - Controller	168,891	148,555	10,960		686	8,690		
11100 TTC	46,386	22,927	6,003	12,180	393	4,814	69	
11300 Purchasing	3,488	825	851	273	50	620	583	287
12000 County Counsel	15,776	5,233	4,711		432	5,399		
13000 Personnel	15,815	4,842	5,398	273	394	4,622		287
10100 Board of Supervisors	5,379	2,972	2,275		132			
10300 Clerk of the Board	3,647	2,122	1,327	120	78			
11200 Assessor	23,992	5,617	17,266	70	1,002		37	
14000 Elections	29,528	19,073	9,012		391			1,053
15900 Inter Mountain Fair	247	243			5			
16600 Land, Buildings & Improvements	11,989	2,833			1,455		7,701	
16902 Capital Proj Juvenile Hall	38	38			0			
16903 Capital Proj Adult Rehab Center	1,984	398			688		897	
17200 Surveyor	154	148			6			
17500 CSA Administration	7,937	3,043	4,652	53	189			
20110 Trial Courts	11,290	10,649			641			
20300 Conflict Public Defender	21,259	20,644			616			
20700 Public Defender	23,935	10,404	12,596		934			
20800 Grand Jury	8,709	8,683			26			
22100 County Clerk	11,832	9,636	896	64	92			1,144
22700 District Attorney	84,493	53,837	27,656	959	2,004		37	
22800 DCSS	57,203	20,816	34,031	396	1,886		75	
23500 Sheriff	141,485	83,653	49,832	2,537	5,165		299	
23600 Boating Safety	9,907	5,720	3,463	429	219		75	
23700 Sheriff Civil Unit	5,303	2,680	2,257	230	136			
24600 Detention Annex	4,658	2,056	2,447		155			
25600 Victim Witness	12,472	5,925	5,376	917	254			
26000 Jail	93,939	53,241	36,788		3,797		112	
26100 Burney Substation	11,260	4,418	6,289		553			
26200 Juvenile Rehab Facility	31,740	9,177	21,401		1,161			
26300 Probation	88,208	47,664	37,081	66	3,359		37	
28000 Agriculture Commissioner	16,239	7,680	6,134	44	376		37	1,968
28200 Building	20,096	12,693	6,341		608		37	417
28500 Knighton Rd Beetle Mitigation	56	12			44			
28600 Planning	15,095	8,511	5,617		513		37	417
28700 Coroner	14,042	10,635	2,947		461			
28800 Dispatch	509	198			312			
29000 Recorder	18,731	14,933	3,395	105	261		37	

COUNTY OF SHASTA
AUDITOR-CONTROLLER

Fiscal Year 16/17 Actual	Total	Claims & Accounting	Payroll	Individual Services	Budget Assistance	Cost Plan	Property Management	Reimbursed Audits
29200 Public Guardian	2,574	2,353			221			
29400 Wildlife	363	363			0			
29700 Animal Control	4,052	2,263	1,654		134			
29900 Public Administration	6,731	5,977	586		56		112	
30100 Roads	161,773	113,012	41,131	416	5,229		598	1,388
40200 Environmental Health	27,057	18,110	7,702		716		112	417
40400 Mental Health Services Act	58,431	28,702	25,726	556	3,148		299	
41000 Mental Health	99,688	47,146	39,959	4,722	7,131		150	580
41100 Public Health	157,321	94,429	56,156	792	4,950		486	509
41200 Health Care	934	881			53			
41700 Child Services	20,391	11,740	8,012		639			
42200 Alcohol & Drug	19,939	10,539	7,082	1,338	906		75	
42500 Perinatal	10,407	6,834	3,326		247			
50100 Social Services Administration	390,148	130,945	212,287	17,092	25,971		1,009	2,844
50200 Health and Human Services Agency	69,060	18,753	42,716	3,236	2,690		75	1,591
53000 Opportunity Center	120,343	25,163	93,358	204	1,544		75	
54200 County Indigents	481				481			
54300 Housing	26,843	20,304	3,412		200			2,926
57000 Veterans' Services	6,798	2,767	2,619	114	102			1,197
59000 Community Action Agency	22,558	18,576	2,654		1,329			
59200 HSG Home IPP Admin	13,351	13,207			144			
59600 Housing Rehabilitation	617	158	448		11			
61100 Library	817	492			325			
62000 Agriculture Extension Service	3,571	2,515	999		56			
62100 Farm Advisor	907	445	448		14			
70100 Recreation & Parks	324	313			11			
71000 Veterans' Hall	1,520	1,477			43			
00200 Fall River Mills Airport	2,548	2,473			76			
94000 Fleet Management	49,762	43,618	2,378	660	697		1,907	502
95000 Risk Management	34,815	27,468	3,946	304	2,522			575
92500 Information Systems	49,043	25,460	20,247	264	1,878		1,047	148
95500 Facilities Management	103,189	84,307	16,059		1,119		150	1,554
00207 Solid Waste	12,858	6,634	1,344		4,506		374	
00210 Shasta County Transit	1,249	1,114			135			
00300 Amber Lane PRD	122	120			2			
00301 Burney Meadows Storm Drain	47	47			0			
00302 Amber Ridge PRD	86	80			6			
00303 Marianas PRD	88	85			3			
00304 Coloma PRD	79	78			1			
00305 Vedder Road PRD	33	33			0			

Fiscal Year 16/17 Actual	Total	Claims & Accounting	Payroll	Individual Services	Budget Assistance	Cost Plan	Property Management	Reimbursed Audits
00306 River Hill Estates PRD	104	85			20			
00307 Craig Lane PRD	107	101			6			
00308 E. Stillwater Way PRD	205	203			3			
00309 Fullerton Way PRD	110	108			1			
00310 Deer Flat Road	52	52			0			
00311 Skyway PRD	171	170			1			
00312 Mule Mt. PRD	81	80			1			
00313 Fore Way PRD	81	80			0			
00314 Blacks PRD	225	221			4			
00315 Logan PRD	223	217			7			
00316 Valparaiso PRD	84	80			4			
00317 Lakehead Lighting	549	549			0			
00318 Lark Court PRD	83	80			2			
00319 Manor Crest PRD	84	80			3			
00320 Santa Barbara Estates PRD	201	188			13			
00321 Victoria Highlands Estates PRD	69	68			1			
00322 Country Fields Estates PRD	95	92			3			
00324 China Gulch PRD	84	80			4			
00325 Manton Heights PRD	206	191			16			
00326 Manzanillo Orchard PRD	69	68			1			
00327 Lavern Lane PRD	172	165			7			
00328 Canto Del Lupine PRD Admin	82	71			12			
00329 Crowley Crk Ranchettes PRD Adm	86	80			6			
00330 Jordan Manor PRD Admin	81	80			1			
00331 Ritts Mill Road Admin	112	111			1			
00332 Rother Lighting	619	612			7			
00333 Robledo Road PRD Admin	118	111			7			
00334 Santa Barbara #2 PRD Admin	218	207			11			
00335 N Chaparral Dr PRD Admin	112	104			8			
00337 Woggon Lane PRD Admin	121	113			8			
00338 Aiden Park PRD Admin	214	207			7			
00339 L&R Estates PRD Admin	104	97			7			
00340 Squaw Carpet Fire Accs PRD Admin	76	75			1			
00341 Rolland Cntry Estates PRD Admin	187	179			8			
00342 Shelly Lane PRD Admin	107	104			4			
00343 Millville Way PRD Admin	88	85			3			
00344 Diamond Ridge PRD Admin	218	212			6			
00345 Mountain Gate Meadows PRD Admin	83	75			7			
00347 Sierra Lighting	600	598			2			
00351 Timber Ridge PRD Admin	81	75			5			

Fiscal Year 16/17 Actual	Total	Claims & Accounting	Payroll	Individual Services	Budget Assistance	Cost Plan	Property Management	Reimbursed Audits
00360 Equestrian Estates PRD Admin	94	92			3			
00361 Tract 1323 PRD	349	349			1			
00364 Sonora PRD	199	188			11			
00366 Ponder PRD	97	97			0			
00367 Shasta Meadows PRD	75	73			2			
00368 Old Stagecoach PRD	87	85			3			
00369 Inter Mountain PRD	108	106			2			
00370 Alpine PRD	91	89			1			
00371 Water Agency	2,774	2,713			61			
00372 Dusty PRD	116	113			3			
00373 AQMD	11,631	8,002	2,499		602		112	417
00374 Castella Water	3,034	3,010			24			
00375 Sugarloaf Water	2,693	2,565			53		75	
00376 Buckshot Ln Em Fire PRD Admin	57	57			1			
00377 Jones Valley Water	7,186	6,980			205			
00378 Palo Cedro Sewer	5,133	5,025			107			
00380 Amesbury Village PRD Admin	73	71			2			
00381 Palo Cedro Oaks PRD Admin	93	80			13			
00382 Shasta Lake Ranchos R/M	201	193			8			
00383 Holiday Acres R/M	103	94			8			
00384 Alpine Meadows Sewer	2,484	2,470			13			
00385 Belmont Storm Drain	77	73			3			
00386 Street Lighting Admin.	820	777			42			
00387 Cottonwood Sewer	12,608	11,433			315		860	
00391 Fire Protection Admin.	48,710	46,845			1,679		187	
00393 Burney Storm Drain	304	297			7			
00394 Keswick Admin.	4,378	4,319			59			
00395 French Gulch Water	2,889	2,847			42			
00396 Cragview Water	3,151	3,125			26			
00397 Los Palos Dr Em Fire PRD Admin	115	113			2			
00398 Foxwood Estates PRD Admin	106	85			21			
00399 Rocky Ledge estates PRD Admin	122	97			25			
00401 Anderson Cemetery	7,592	7,550			42			
00402 Burney Cemetery	5,395	5,369			26			
00403 Cottonwood Cemetery	8,524	8,490			34			
00404 Fall River Mills Cemetery	3,346	3,342			4			
00405 Halcumb Cemetery	5,674	5,652			23			
00406 Manton Cemetery	789	789						
00407 Millville Cemetery	5,696	5,661			34			
00408 Pine Grove Cemetery	9,456	9,410			45			

Fiscal Year 16/17 Actual	Total	Claims & Accounting	Payroll	Individual Services	Budget Assistance	Cost Plan	Property Management	Reimbursed Audits
00422 Centerville CSD	1,691	1,691						
00423 Clear Creek CSD	1,366	1,366						
00424 Fall River Mills CSD	1,288	1,288						
00428 Shasta CSD	1,288	1,288						
00429 Mountain Gate CSD	669	669						
00441 Anderson FPD	16,110	15,536			574			
00442 Buckeye FPD	1,050	933			117			
00443 Burney FPD	11,920	11,796			124			
00444 Castella FPD	9,207	9,173			34			
00445 Shasta Lake FPD	17,518	17,222			296			
00446 Cottonwood FPD	11,500	11,292			208			
00447 Fall River Mills FPD	7,026	7,008			18			
00449 Happy Valley FPD	13,500	13,317			183			
00450 McArthur FPD	4,700	4,679			20			
00452 Millville FPD	9,024	8,989			35			
00461 Pine Grove MAD	7,039	7,006			33			
00462 Shasta MAD	476	476						
00463 Burney MAD	7,136	7,107			29			
00481 Fall River Mills RCD	1,543	1,543						
00482 W. Shasta RCD	125	125						
00490 ACID	1,321	1,321						
00491 Bella Vista Water	1,707	1,707						
00492 Burney Water	212	212						
00497 Mayers Memorial Hospital	2,115	2,115						
00600 Cottonwood Crk Meadows PRD	81	75			6			
00601 CSA #3 Castella Loan Admin	156	153			3			
00602 Aegean Way PRD	83	80			3			
00603 Village Green PRD	80	75			5			
00604 Butterfield PRD	78	75			3			
00605 Honeybee Acres PRD	84	80			4			
00606 Silver Saddle PRD	92	85			7			
00607 Wisteria Estates PRD	114	97			17			
00608 Santa Barbara PRD	174	165			9			
00609 Stillwater Ranch PRD	76	71			5			
00610 Sterling Ranch PRD	85	80			5			
00611 Mt. Lassen Woods PRD	98	68			30			
00612 Waterleaf Estates PRD	170	165			6			
00613 Jennifer Dr EFER PRD	78	75			2			
00614 White Oak Manor PRD	79	75			4			

Fiscal Year 16/17 Actual	Total	Claims & Accounting	Payroll	Individual Services	Budget Assistance	Cost Plan	Property Management	Reimbursed Audits
00615 Terri Lee Terrace EFER PRD	72	71			1			
00616 Westview Rd EFER PRD	81	80			1			
00617 Sleeping Bull Estates PRD	92	80			12			
00618 Garth Dr EFER PRD	77	75			1			
00619 Clover Road PRD	83	80			3			
00620 Nunes Ranch PRD	80	75			4			
00621 No. 2 Squaw Carpet PRD	71	71			0			
00622 No. 2 Crowley Crk Rnchts PRD	71	71			0			
00623 No. 2 Los Palos Dr EFER PRD	72	71			1			
00624 Scenic Oak PRD	81	80			1			
00625 No. 2 Butterfield Ln EFER PRD	5	5						
00626 No. 1 Skylark Lane EFER PRD	183	181			1			
00627 Lake Drive PRD Admin	88	87			0			
00629 CSA #6 JV S/A Elk Trail WSAD	322	294			27			
00630 CSA #23 CV S/A Cragview WSAD	181	177			4			
00631 Laurel Glen Estates PRD Admin	71	68			3			
00632 Irish Creek Road PRD Admin	57	57			1			
00633 Sol Semente EFER PRD Admin	42	42			0			
00634 Stillwater Ranches #2 PRD	24	24						
00635 Tudor Oaks Acres PRD	24	24						
00835 Detention Fac Inmate Funds Adm	71	71						
00843 Prop 10 Children & Fam. 1st	(0)	(0)						
00851 IHSS Public Authority	5,993	3,846	1,689	333	126			
00862 Law Library	3,404	3,404						
00892 RTPA	1,937	1,891		46				
00928 SHASCOM	17,733	16,548			1,184			
00952 Courts	(0)	(0)						
03010 Schools	65,098	49,986	15,112					
Total	2,930,194	1,763,859	943,723	48,870	105,275	29,959	18,288	20,220
Direct Bill	22,488	22,488						
	2,952,682	1,786,346	943,723	48,870	105,275	29,959	18,288	20,220
Less CSD's	(272,058)	(192,912)	(31,096)	(12,805)	(3,546)	(29,959)	(1,167)	(573)
Total Operating	2,680,624	1,593,435	912,627	36,066	101,729		17,121	19,647

Treasurer/Tax Collector

Fiscal Year 16/17 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 2016/17.

COUNTY OF SHASTA
TREASURER-TAX COLLECTOR

Fiscal Year 16/17 Actual	Total	General & Admin	Bank	Bank Charge General	Check Reconcile	Other Treasurer	Tax -
			Charge Identified				Collector
	100.00%				0.51%	42.32%	57.17%
Wages & Benefits							
Salaries & Wages	621,503				3,173	262,991	355,339
Benefits	347,910				1,776	147,219	198,915
Services & Supplies							
Clothing/Personal Supplies	84					32	52
Communications	6,322					2,896	3,426
Household Exp.	17,258					6,717	10,541
Insurance	5,464				13	2,043	3,408
Maint. Of Equip.	61,099					1,682	59,417
Maint. Of Struct.	19,080					8,102	10,978
Medical/Dental/Lab	60						60
Memberships	575					431	144
Office Exp.	23,029					5,788	17,240
Office Exp. Opp. Center	3,491					1,212	2,280
Postage	56,315					305	56,010
Secured Envelopes	6,479						6,479
Office Exp. - Printing	310						310
Office Exp. - Spec. Forms	7,815						7,815
Investment Services	200,879		58,218			142,661	
Professional & Special Svs	23,677					417	23,260
Info. Systems Service	99,797					31,909	67,888
Personnel Preemployment Services	1,524						1,524
Public & Legal Notices	10,824						10,824
Rents & Leases Equip	12,465					502	11,963
Rents & Leases Struct	3,427					3,427	
Small Tools & Equip	12,345					6,425	5,920
Software	2,688					2,688	
Special Dept. Expense	1,496						1,496
Trans. & Travel	8,066					4,678	3,388
Utilities	32,353					14,028	18,326
Cost Applied/Transfers							
Cost Applied A-87	(1,952)	(1,952)					
Cost Applied AC	(75)		(75)				
Cost Applied Bank Charges	(3,054)		(3,054)				
Capital Assets	49,829					49,829	
Other Expenditures & Costs							
Taxes & Assessments	38	38					
Expenditures Per Financial Statements	1,631,121	(1,914)	55,089		4,962	695,982	877,003

COUNTY OF SHASTA
TREASURER-TAX COLLECTOR

Fiscal Year 16/17 Actual	Total	General & Admin	Bank	Bank Charge General	Check Reconcile	Other Treasurer	Tax - Collector
			Charge Identified				
	100.00%				0.51%	42.32%	57.17%
Cost Adjustments							
Deductions - Cost Applied	(44,748)	1,952	3,129			(49,829)	
Property Tax Fees	(380,040)						(380,040)
Treas Investment Fees	(694,576)					(694,576)	
Bank Charges	(55,224)		(55,224)				
Charges for Services - A87	(29)	(29)					
Deduction - PY Cost Reimb Rev	216,056	29					216,027
Deduction - Direct Billed Revenue	55,224		55,224				
Prior Per. Exp. Adj.	(5,005)	(5,005)					
Miscellaneous Revenue/Exp	79	79					
Building Use to CSD	123,750	123,750					
Equipment Use to CSD	15,847	15,847					
County Audit to CSD	294	294					
Functional Cost	862,749	135,003	58,218		4,962	(48,423)	712,990
Additions - 1st Allocation							
Reallocate Admin		(135,003)			689	57,127	77,187
Allocable Costs	862,749		58,218		5,651	8,704	790,177
Unallocated	(798,881)					(8,704)	(790,177)
1st Allocation	63,868		58,218		5,651		
Additions - 2nd Allocation							
Other	77,567	77,567					
Reallocate Admin		(77,567)			396	32,823	44,348
Allocable Costs	77,567				396	32,823	44,348
Unallocated	(77,171)					(32,823)	(44,348)
2nd Allocation	396				396		
Total Allocated	64,264		58,218		6,047		

COUNTY OF SHASTA
TREASURER-TAX COLLECTOR/PA

Fiscal Year 16/17 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
10200 CAO						
11000 Auditor - Controller	328.32	0.0056	326	(307)		19
22700 District Attorney	241.77	0.0041	240	(220)		20
22800 DCSS	243.43	0.0041	242	(222)		19
23500 Sheriff	244.32	0.0042	242	(226)		17
26000 Jail	1,516.85	0.0259	1,505	(1,399)		106
50100 Social Services Administration	799.73	0.0136	794	(755)		39
54300 Housing	80.00	0.0014	79			79
95000 Risk Management	988.19	0.0168	981	(893)		87
00601 CSA #3 Castella Loan Admin	261.06	0.0044	259	(241)		18
00952 Courts	52,515.12	0.8951	52,112	(52,112)		0
03010 Schools	1,448.75	0.0247	1,438	(1,449)		(11)
Total	58,668	1.0000	58,218	(57,824)		394
Direct Bill						57,824
			58,218			58,218
Less CSD's	(328)	(0.0056)	(326)	307		(19)
Total Operating	58,339	0.9944	57,892	(57,517)		58,199

Basis of Allocation: Bank Charges per Department Account Statements

COUNTY OF SHASTA
TREASURER-TAX COLLECTOR/PA

Fiscal Year 16/17 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
Total	0	1.0000				
Direct Bill						
Less CSD's		-				
Total Operating	0	1.0000				

Basis of Allocation : Computed Number of Checks Cashed by Department

COUNTY OF SHASTA
TREASURER-TAX COLLECTOR/PA

Fiscal Year 16/17 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
10200 CAO	128	0.0008	4			4
11000 Auditor - Controller	2,982	0.0182	103			103
11100 TTC	420	0.0026	15			15
11300 Purchasing	13	0.0001	0			0
12000 County Counsel	169	0.0010	6			6
13000 Personnel	155	0.0009	5			5
10100 Board of Supervisors	84	0.0005	3		0	3
10300 Clerk of the Board	52	0.0003	2		0	2
11200 Assessor	157	0.0010	5		0	6
14000 Elections	607	0.0037	21		2	22
16600 Land, Buildings & Improvements	59	0.0004	2		0	2
16903 Capital Proj Adult Rehab Center	7	0.0000	0		0	0
17200 Surveyor	1	0.0000	0		0	0
17500 CSA Administration	86	0.0005	3		0	3
20110 Trial Courts	64	0.0004	2		0	2
20300 Conflict Public Defender	711	0.0044	25		2	26
20700 Public Defender	325	0.0020	11		1	12
20800 Grand Jury	303	0.0019	10		1	11
22100 County Clerk	119	0.0007	4		0	4
22700 District Attorney	1,606	0.0098	56		4	60
22800 DCSS	663	0.0041	23		2	25
23500 Sheriff	2,305	0.0141	80		6	85
23600 Boating Safety	187	0.0011	6		0	7
23700 Sheriff Civil Unit	65	0.0004	2		0	2
24600 Detention Annex	57	0.0003	2		0	2
25600 Victim Witness	165	0.0010	6		0	6
26000 Jail	1,830	0.0112	63		5	68
26100 Burney Substation	114	0.0007	4		0	4
26200 Juvenile Rehab Facility	256	0.0016	9		1	9
26300 Probation	1,429	0.0087	49		4	53

COUNTY OF SHASTA
TREASURER-TAX COLLECTOR/PA

Fiscal Year 16/17 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
28000 Agriculture Commissioner	188	0.0012	7		0	7
28200 Building	243	0.0015	8		1	9
28600 Planning	219	0.0013	8		1	8
28700 Coroner	341	0.0021	12		1	13
28800 Dispatch	2	0.0000	0		0	0
29000 Recorder	140	0.0009	5		0	5
29200 Public Guardian	24	0.0001	1		0	1
29700 Animal Control	57	0.0003	2		0	2
29900 Public Administration	158	0.0010	5		0	6
30100 Roads	3,894	0.0238	135		10	144
40200 Environmental Health	368	0.0023	13		1	14
40400 Mental Health Services Act	841	0.0051	29		2	31
41000 Mental Health	1,397	0.0085	48		3	52
41100 Public Health	2,534	0.0155	88		6	94
41200 Health Care	28	0.0002	1		0	1
41700 Child Services	396	0.0024	14		1	15
42200 Alcohol & Drug	315	0.0019	11		1	12
42500 Perinatal	213	0.0013	7		1	8
50100 Social Services Administration	25,063	0.1533	867		62	929
50200 Health and Human Services Agency	583	0.0036	20		1	22
53000 Opportunity Center	2,283	0.0140	79		6	85
54300 Housing	662	0.0041	23		2	25
57000 Veterans' Services	70	0.0004	2		0	3
59000 Community Action Agency	478	0.0029	17		1	18
59200 HSG Home IPP Admin	431	0.0026	15		1	16
59600 Housing Rehabilitation	1	0.0000	0		0	0
61100 Library	8	0.0000	0		0	0
62000 Agriculture Extension Service	72	0.0004	2		0	3
62100 Farm Advisor	11	0.0001	0		0	0
70100 Recreation & Parks	8	0.0000	0		0	0
71000 Veterans' Hall	44	0.0003	2		0	2

COUNTY OF SHASTA
TREASURER-TAX COLLECTOR/PA

Fiscal Year 16/17 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
00200 Fall River Mills Airport	43	0.0003	1		0	2
94000 Fleet Management	1,484	0.0091	51		4	55
95000 Risk Management	846	0.0052	29		2	31
92500 Information Systems	617	0.0038	21		2	23
95500 Facilities Management	3,034	0.0186	105		8	112
00207 Solid Waste	186	0.0011	6		0	7
00210 Shasta County Transit	33	0.0002	1		0	1
00308 E. Stillwater Way PRD	3	0.0000	0		0	0
00311 Skyway PRD	3	0.0000	0		0	0
00314 Blacks PRD	4	0.0000	0		0	0
00315 Logan PRD	4	0.0000	0		0	0
00317 Lakehead Lighting	8	0.0000	0		0	0
00320 Santa Barbara Estates PRD	3	0.0000	0		0	0
00325 Manton Heights PRD	3	0.0000	0		0	0
00332 Rother Lighting	8	0.0000	0		0	0
00334 Santa Barbara #2 PRD Admin	4	0.0000	0		0	0
00338 Aiden Park PRD Admin	4	0.0000	0		0	0
00341 Rolland Cntry Estates PRD Admin	3	0.0000	0		0	0
00344 Diamond Ridge PRD Admin	4	0.0000	0		0	0
00347 Sierra Lighting	8	0.0000	0		0	0
00364 Sonora PRD	3	0.0000	0		0	0
00371 Water Agency	50	0.0003	2		0	2
00373 AQMD	196	0.0012	7		0	7
00374 Castella Water	64	0.0004	2		0	2
00375 Sugarloaf Water	48	0.0003	2		0	2
00377 Jones Valley Water	117	0.0007	4		0	4
00378 Palo Cedro Sewer	108	0.0007	4		0	4
00382 Shasta Lake Ranchos R/M	3	0.0000	0		0	0
00384 Alpine Meadows Sewer	42	0.0003	1		0	2
00386 Street Lighting Admin.	8	0.0000	0		0	0
00387 Cottonwood Sewer	306	0.0019	11		1	11

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

Fiscal Year 16/17 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
00391 Fire Protection Admin.	1,496	0.0092	52		4	55
00393 Burney Storm Drain	8	0.0000	0		0	0
00394 Keswick Admin.	78	0.0005	3		0	3
00395 French Gulch Water	45	0.0003	2		0	2
00396 Cragview Water	60	0.0004	2		0	2
00397 Los Palos Dr Em Fire PRD Admin	1	0.0000	0		0	0
00401 Anderson Cemetery	241	0.0015	8		1	9
00402 Burney Cemetery	160	0.0010	6		0	6
00403 Cottonwood Cemetery	275	0.0017	10		1	10
00404 Fall River Mills Cemetery	101	0.0006	3		0	4
00405 Halcumb Cemetery	176	0.0011	6		0	7
00406 Manton Cemetery	14	0.0001	0		0	1
00407 Millville Cemetery	168	0.0010	6		0	6
00408 Pine Grove Cemetery	308	0.0019	11		1	11
00422 Centerville CSD	36	0.0002	1		0	1
00423 Clear Creek CSD	34	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	7	0.0000	0		0	0
00441 Anderson FPD	516	0.0032	18		1	19
00442 Buckeye FPD	14	0.0001	0		0	1
00443 Burney FPD	365	0.0022	13		1	14
00444 Castella FPD	304	0.0019	11		1	11
00445 Shasta Lake FPD	585	0.0036	20		1	22
00446 Cottonwood FPD	373	0.0023	13		1	14
00447 Fall River Mills FPD	230	0.0014	8		1	9
00449 Happy Valley FPD	448	0.0027	15		1	17
00450 McArthur FPD	147	0.0009	5		0	5
00452 Millville FPD	298	0.0018	10		1	11
00461 Pine Grove MAD	229	0.0014	8		1	8
00463 Burney MAD	231	0.0014	8		1	9

COUNTY OF SHASTA
TREASURER-TAX COLLECTOR/PA

Fiscal Year 16/17 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
00481 Fall River Mills RCD	36	0.0002	1		0	1
00482 W. Shasta RCD	3	0.0000	0		0	0
00490 ACID	32	0.0002	1		0	1
00491 Bella Vista Water	41	0.0003	1		0	2
00497 Mayers Memorial Hospital	43	0.0003	1		0	2
00608 Santa Barbara PRD	3	0.0000	0		0	0
00612 Waterleaf Estates PRD	3	0.0000	0		0	0
00629 CSA #6 JV S/A Elk Trail WSAD	4	0.0000	0		0	0
00630 CSA #23 CV S/A Cragview WSAD	2	0.0000	0		0	0
00851 IHSS Public Authority	98	0.0006	3		0	4
00862 Law Library	105	0.0006	4		0	4
00892 RTPA	57	0.0003	2		0	2
00928 SHASCOM	549	0.0034	19		1	20
00952 Courts	421	0.0026	15	(16)	1	0
03010 Schools	91,601	0.5604	3,167		227	3,394
Total	163,448	1.0000	5,651	(16)	396	6,032
Direct Bill						16
			5,651		396	6,047
Less CSD's	(3,867)	(0.0237)	(134)			(134)
Total Operating	159,581	0.9763	5,518	(16)	396	5,898

Basis of Allocation : Computed Number of Checks Cashed by Department

COUNTY OF SHASTA
TREASURER-TAX COLLECTOR/PA

Fiscal Year 16/17 Actual	Total	Bank Charge Identified	Bank Charge General	Check Reconcile
10200 CAO	4			4
11000 Auditor - Controller	122	19		103
11100 TTC	15			15
11300 Purchasing	0			0
12000 County Counsel	6			6
13000 Personnel	5			5
10100 Board of Supervisors	3			3
10300 Clerk of the Board	2			2
11200 Assessor	6			6
14000 Elections	22			22
16600 Land, Buildings & Improvements	2			2
16903 Capital Proj Adult Rehab Center	0			0
17200 Surveyor	0			0
17500 CSA Administration	3			3
20110 Trial Courts	2			2
20300 Conflict Public Defender	26			26
20700 Public Defender	12			12
20800 Grand Jury	11			11
22100 County Clerk	4			4
22700 District Attorney	79	20		60
22800 DCSS	44	19		25
23500 Sheriff	102	17		85
23600 Boating Safety	7			7
23700 Sheriff Civil Unit	2			2
24600 Detention Annex	2			2
25600 Victim Witness	6			6
26000 Jail	174	106		68
26100 Burney Substation	4			4
26200 Juvenile Rehab Facility	9			9

COUNTY OF SHASTA
TREASURER-TAX COLLECTOR/PA

Fiscal Year 16/17 Actual	Total	Bank Charge Identified	Bank Charge General	Check Reconcile
26300 Probation	53			53
28000 Agriculture Commissioner	7			7
28200 Building	9			9
28600 Planning	8			8
28700 Coroner	13			13
28800 Dispatch	0			0
29000 Recorder	5			5
29200 Public Guardian	1			1
29700 Animal Control	2			2
29900 Public Administration	6			6
30100 Roads	144			144
40200 Environmental Health	14			14
40400 Mental Health Services Act	31			31
41000 Mental Health	52			52
41100 Public Health	94			94
41200 Health Care	1			1
41700 Child Services	15			15
42200 Alcohol & Drug	12			12
42500 Perinatal	8			8
50100 Social Services Administration	968	39		929
50200 Health and Human Services Agency	22			22
53000 Opportunity Center	85			85
54300 Housing	104	79		25
57000 Veterans' Services	3			3
59000 Community Action Agency	18			18
59200 HSG Home IPP Admin	16			16
59600 Housing Rehabilitation	0			0
61100 Library	0			0
62000 Agriculture Extension Service	3			3
62100 Farm Advisor	0			0

COUNTY OF SHASTA
TREASURER-TAX COLLECTOR/PA

Fiscal Year 16/17 Actual	Total	Bank Charge Identified	Bank Charge General	Check Reconcile
70100 Recreation & Parks	0			0
71000 Veterans' Hall	2			2
00200 Fall River Mills Airport	2			2
94000 Fleet Management	55			55
95000 Risk Management	119	87		31
92500 Information Systems	23			23
95500 Facilities Management	112			112
00207 Solid Waste	7			7
00210 Shasta County Transit	1			1
00308 E. Stillwater Way PRD	0			0
00311 Skyway PRD	0			0
00314 Blacks PRD	0			0
00315 Logan PRD	0			0
00317 Lakehead Lighting	0			0
00320 Santa Barbara Estates PRD	0			0
00325 Manton Heights PRD	0			0
00332 Rother Lighting	0			0
00334 Santa Barbara #2 PRD Admin	0			0
00338 Aiden Park PRD Admin	0			0
00341 Rolland Cntry Estates PRD Admin	0			0
00344 Diamond Ridge PRD Admin	0			0
00347 Sierra Lighting	0			0
00364 Sonora PRD	0			0
00371 Water Agency	2			2
00373 AQMD	7			7
00374 Castella Water	2			2
00375 Sugarloaf Water	2			2
00377 Jones Valley Water	4			4
00378 Palo Cedro Sewer	4			4
00382 Shasta Lake Ranchos R/M	0			0

COUNTY OF SHASTA
TREASURER-TAX COLLECTOR/PA

Fiscal Year 16/17 Actual	Total	Bank Charge Identified	Bank Charge General	Check Reconcile
00384 Alpine Meadows Sewer	2			2
00386 Street Lighting Admin.	0			0
00387 Cottonwood Sewer	11			11
00391 Fire Protection Admin.	55			55
00393 Burney Storm Drain	0			0
00394 Keswick Admin.	3			3
00395 French Gulch Water	2			2
00396 Cragview Water	2			2
00397 Los Palos Dr Em Fire PRD Admin	0			0
00401 Anderson Cemetery	9			9
00402 Burney Cemetery	6			6
00403 Cottonwood Cemetery	10			10
00404 Fall River Mills Cemetery	4			4
00405 Halcumb Cemetery	7			7
00406 Manton Cemetery	1			1
00407 Millville Cemetery	6			6
00408 Pine Grove Cemetery	11			11
00422 Centerville CSD	1			1
00423 Clear Creek CSD	1			1
00424 Fall River Mills CSD	1			1
00428 Shasta CSD	1			1
00429 Mountain Gate CSD	0			0
00441 Anderson FPD	19			19
00442 Buckeye FPD	1			1
00443 Burney FPD	14			14
00444 Castella FPD	11			11
00445 Shasta Lake FPD	22			22
00446 Cottonwood FPD	14			14
00447 Fall River Mills FPD	9			9
00449 Happy Valley FPD	17			17

COUNTY OF SHASTA
TREASURER-TAX COLLECTOR/PA

Fiscal Year 16/17 Actual	Total	Bank Charge Identified	Bank Charge General	Check Reconcile
00450 McArthur FPD	5			5
00452 Millville FPD	11			11
00461 Pine Grove MAD	8			8
00463 Burney MAD	9			9
00481 Fall River Mills RCD	1			1
00482 W. Shasta RCD	0			0
00490 ACID	1			1
00491 Bella Vista Water	2			2
00497 Mayers Memorial Hospital	2			2
00601 CSA #3 Castella Loan Admin	18	18		
00608 Santa Barbara PRD	0			0
00612 Waterleaf Estates PRD	0			0
00629 CSA #6 JV S/A Elk Trail WSAD	0			0
00630 CSA #23 CV S/A Cragview WSAD	0			0
00851 IHSS Public Authority	4			4
00862 Law Library	4			4
00892 RTPA	2			2
00928 SHASCOM	20			20
00952 Courts	0	0		0
03010 Schools	3,383	(11)		3,394
Total	6,425	394		6,032
Direct Bill	57,840	57,824		16
	64,265	58,218		6,047
Less CSD's	(152)	(19)		(134)
Total Operating	64,112	58,199		5,913

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Purchasing

Fiscal Year 16/17 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 2016/17.

Schedule of Costs
to be Reallocated
by Function

COUNTY OF SHASTA
PURCHASING

12/21/2017

Fiscal Year 16/17 Actual	Total	General & Admin	Purchase Assistance
Wages & Benefits			
Salaries & Wages	103,079		103,079
Benefits	73,450		73,450
Services & Supplies			
Clothing/Personal Supplies	13		13
Communications	1,308		1,308
Household Exp.	5,296		5,296
Insurance	1,120		1,120
Maint. Of Equip.	467		467
Maint. Of Struct.	6,032		6,032
Memberships	320		320
Office Exp.	254		254
Office Exp. Opp. Center	1,378		1,378
Professional & Special Svs	386		386
Info. Systems Service	5,820		5,820
Small Tools & Equip	20		20
Software	540		540
Trans. & Travel	1,636		1,636
Utilities	10,363		10,363
Cost Applied/Transfers			
Cost Applied A-87	(212,934)	(212,934)	
Other Expenditures & Costs			
Identified Audit			
Taxes & Assessments	12	12	
Expenditures Per Financial Statements	(1,440)	(212,922)	211,482

Schedule of Costs
to be Reallocated
by Function

**COUNTY OF SHASTA
PURCHASING**

12/21/2017

Fiscal Year 16/17 Actual	Total	General & Admin	Purchase Assistance
Cost Adjustments			
Deductions - Cost Applied	212,934	212,934	
Prior Per. Exp. Adj.	(711)	(711)	
Miscellaneous Revenue/Exp	(4,368)		(4,368)
Building Use to CSD	39,570	39,570	
Equipment Use to CSD	1,015	1,015	
County Audit to CSD	38	38	
Functional Cost	247,038	39,924	207,114
Additions - 1st Allocation			
Reallocate Admin		(39,924)	39,924
Allocable Costs	247,038		247,038
1st Allocation	247,038		247,038
Additions - 2nd Allocation			
Other	9,781	9,781	
Reallocate Admin		(9,781)	9,781
Allocable Costs	9,781		9,781
Unallocated			
2nd Allocation	9,781		9,781
Total Allocated	256,819		256,819

**COUNTY OF SHASTA
PURCHASING**

Fiscal Year 16/17 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
10200 CAO	15	0.0069	1,699			1,699
11000 Auditor - Controller	18	0.0083	2,039			2,039
11100 TTC	29	0.0133	3,285			3,285
12000 County Counsel	9	0.0041	1,019			1,019
13000 Personnel	10	0.0046	1,133			1,133
10300 Clerk of the Board	5	0.0023	566		23	590
11200 Assessor	11	0.0050	1,246		51	1,297
14000 Elections	12	0.0055	1,359		56	1,415
16600 Land, Buildings & Improvements	32	0.0147	3,625		149	3,774
16903 Capital Proj Adult Rehab Center	3	0.0014	340		14	354
20700 Public Defender	1	0.0005	113		5	118
20800 Grand Jury	1	0.0005	113		5	118
22100 County Clerk	2	0.0009	227		9	236
22700 District Attorney	48	0.0220	5,437		224	5,660
22800 DCSS	9	0.0041	1,019		42	1,061
23500 Sheriff	101	0.0463	11,440		470	11,911
23600 Boating Safety	6	0.0028	680		28	708
23700 Sheriff Civil Unit	1	0.0005	113		5	118
24600 Detention Annex	1	0.0005	113		5	118
25600 Victim Witness	3	0.0014	340		14	354
26000 Jail	141	0.0646	15,971		657	16,628
26100 Burney Substation	6	0.0028	680		28	708
26200 Juvenile Rehab Facility	30	0.0138	3,398		140	3,538
26300 Probation	76	0.0348	8,608		354	8,962
28000 Agriculture Commissioner	13	0.0060	1,472		61	1,533
28200 Building	19	0.0087	2,152		88	2,241
28600 Planning	2	0.0009	227		9	236
28700 Coroner	1	0.0005	113		5	118
29000 Recorder	13	0.0060	1,472		61	1,533

**COUNTY OF SHASTA
PURCHASING**

Fiscal Year 16/17 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
29200 Public Guardian	1	0.0005	113		5	118
29700 Animal Control	2	0.0009	227		9	236
29900 Public Administration	8	0.0037	906		37	943
30100 Roads	65	0.0298	7,362		303	7,665
40200 Environmental Health	39	0.0179	4,417		182	4,599
40400 Mental Health Services Act	80	0.0367	9,061		373	9,434
41000 Mental Health	82	0.0376	9,288		382	9,670
41100 Public Health	247	0.1133	27,977		1,150	29,128
41200 Health Care	1	0.0005	113		5	118
41700 Child Services	5	0.0023	566		23	590
42200 Alcohol & Drug	18	0.0083	2,039		84	2,123
42500 Perinatal	3	0.0014	340		14	354
50100 Social Services Administration	323	0.1481	36,586		1,504	38,090
50200 Health and Human Services Agency	67	0.0307	7,589		312	7,901
53000 Opportunity Center	28	0.0128	3,172		130	3,302
54300 Housing	2	0.0009	227		9	236
57000 Veterans' Services	1	0.0005	113		5	118
59000 Community Action Agency	3	0.0014	340		14	354
61100 Library	1	0.0005	113		5	118
62000 Agriculture Extension Service	1	0.0005	113		5	118
94000 Fleet Management	75	0.0344	8,495		349	8,844
95000 Risk Management	4	0.0018	453		19	472
92500 Information Systems	182	0.0834	20,615		848	21,463
95500 Facilities Management	90	0.0413	10,194		419	10,613
00207 Solid Waste	29	0.0133	3,285		135	3,420
00210 Shasta County Transit	1	0.0005	113		5	118
00308 E. Stillwater Way PRD	1	0.0005	113		5	118
00311 Skyway PRD	1	0.0005	113		5	118
00313 Fore Way PRD	1	0.0005	113		5	118
00314 Blacks PRD	2	0.0009	227		9	236

**COUNTY OF SHASTA
PURCHASING**

Fiscal Year 16/17 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
00315 Logan PRD	2	0.0009	227		9	236
00320 Santa Barbara Estates PRD	1	0.0005	113		5	118
00325 Manton Heights PRD	1	0.0005	113		5	118
00334 Santa Barbara #2 PRD Admin	3	0.0014	340		14	354
00338 Aiden Park PRD Admin	2	0.0009	227		9	236
00341 Rolland Cntry Estates PRD Admin	1	0.0005	113		5	118
00344 Diamond Ridge PRD Admin	2	0.0009	227		9	236
00371 Water Agency	4	0.0018	453		19	472
00373 AQMD	19	0.0087	2,152		88	2,241
00377 Jones Valley Water	2	0.0009	227		9	236
00378 Palo Cedro Sewer	4	0.0018	453		19	472
00382 Shasta Lake Ranchos R/M	1	0.0005	113		5	118
00387 Cottonwood Sewer	9	0.0041	1,019		42	1,061
00391 Fire Protection Admin.	142	0.0651	16,084		661	16,745
00395 French Gulch Water	1	0.0005	113		5	118
00612 Waterleaf Estates PRD	1	0.0005	113		5	118
00851 IHSS Public Authority	5	0.0023	566		23	590
Total	2,181	1.0000	247,038		9,781	256,819
Direct Bill			247,038		9,781	256,819
Less CSD's	(81)	(0.0371)	(9,175)			(9,175)
Total Operating	2,100	0.9629	237,863		9,781	247,645

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

Fiscal Year 16/17 Actual	Total	Purchase Assistance
10200 CAO	1,699	1,699
11000 Auditor - Controller	2,039	2,039
11100 TTC	3,285	3,285
12000 County Counsel	1,019	1,019
13000 Personnel	1,133	1,133
10300 Clerk of the Board	590	590
11200 Assessor	1,297	1,297
14000 Elections	1,415	1,415
16600 Land, Buildings & Improvements	3,774	3,774
16903 Capital Proj Adult Rehab Center	354	354
20700 Public Defender	118	118
20800 Grand Jury	118	118
22100 County Clerk	236	236
22700 District Attorney	5,660	5,660
22800 DCSS	1,061	1,061
23500 Sheriff	11,911	11,911
23600 Boating Safety	708	708
23700 Sheriff Civil Unit	118	118
24600 Detention Annex	118	118
25600 Victim Witness	354	354
26000 Jail	16,628	16,628
26100 Burney Substation	708	708
26200 Juvenile Rehab Facility	3,538	3,538
26300 Probation	8,962	8,962
28000 Agriculture Commissioner	1,533	1,533
28200 Building	2,241	2,241
28600 Planning	236	236
28700 Coroner	118	118
29000 Recorder	1,533	1,533
29200 Public Guardian	118	118
29700 Animal Control	236	236
29900 Public Administration	943	943

Fiscal Year 16/17 Actual	Total	Purchase Assistance
30100 Roads	7,665	7,665
40200 Environmental Health	4,599	4,599
40400 Mental Health Services Act	9,434	9,434
41000 Mental Health	9,670	9,670
41100 Public Health	29,128	29,128
41200 Health Care	118	118
41700 Child Services	590	590
42200 Alcohol & Drug	2,123	2,123
42500 Perinatal	354	354
50100 Social Services Administration	38,090	38,090
50200 Health and Human Services Agency	7,901	7,901
53000 Opportunity Center	3,302	3,302
54300 Housing	236	236
57000 Veterans' Services	118	118
59000 Community Action Agency	354	354
61100 Library	118	118
62000 Agriculture Extension Service	118	118
94000 Fleet Management	8,844	8,844
95000 Risk Management	472	472
92500 Information Systems	21,463	21,463
95500 Facilities Management	10,613	10,613
00207 Solid Waste	3,420	3,420
00210 Shasta County Transit	118	118
00308 E. Stillwater Way PRD	118	118
00311 Skyway PRD	118	118
00313 Fore Way PRD	118	118
00314 Blacks PRD	236	236
00315 Logan PRD	236	236
00320 Santa Barbara Estates PRD	118	118
00325 Manton Heights PRD	118	118
00334 Santa Barbara #2 PRD Admin	354	354
00338 Aiden Park PRD Admin	236	236
00341 Rolland Cntry Estates PRD Admin	118	118

**COUNTY OF SHASTA
PURCHASING**

Fiscal Year 16/17 Actual	Total	Purchase Assistance
00344 Diamond Ridge PRD Admin	236	236
00371 Water Agency	472	472
00373 AQMD	2,241	2,241
00377 Jones Valley Water	236	236
00378 Palo Cedro Sewer	472	472
00382 Shasta Lake Ranchos R/M	118	118
00387 Cottonwood Sewer	1,061	1,061
00391 Fire Protection Admin.	16,745	16,745
00395 French Gulch Water	118	118
00612 Waterleaf Estates PRD	118	118
00851 IHSS Public Authority	590	590
Total	256,819	256,819
Direct Bill	256,819	256,819
Less CSD's	(9,175)	(9,175)
Total Operating	247,645	247,645

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County Counsel

Fiscal Year 16/17 Actual

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

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

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

\$1,700 of legal service revenue was treated as a direct bill during the year. \$470,596 was collected for the Outstationed Attorneys specifically assigned to individual departments during FY 2016/17, this amount is also treated as direct billed.

The County did not bill for the remainder of the above services for FY 2016/17.

COUNTY OF SHASTA
COUNTY COUNSEL

Fiscal Year 16/17 Actual	Total	Individual		General Government	Personnel	Litigation	Contracts	Outstationed At
		General & Admin	Attorney Services					
Time %	100.00%	32.51%	66.73%	0.76%	0.00%	0.00%	0.00%	
Wages & Benefits								
Salaries & Wages	1,136,798	265,626	545,224	6,210	0	0	0	319,738
Benefits	508,504	116,271	238,658	2,718	0	0	0	150,857
Services & Supplies								
Communications	6,295	2,047	4,201	48	0	0	0	
Household Exp.	11,137	3,621	7,432	85	0	0	0	
Insurance	6,435	1,504	3,086	35	0	0	0	1,810
Maint. Of Equip.	2,418	786	1,614	18	0	0	0	
Maint. Of Struct.	12,408	4,034	8,280	94	0	0	0	
Memberships	10,409	2,432	4,992	57	0	0	0	2,928
Office Exp.	8,034	2,612	5,361	61	0	0	0	
Office Exp. Legal Research Pubs.	17,836	4,168	8,554	97	0	0	0	5,017
Office Exp. Opp. Center	2,264	736	1,511	17	0	0	0	
Professional & Special Svs	1,771	576	1,182	13	0	0	0	
Info. Systems Service	29,043	9,442	19,380	221	0	0	0	
Rents & Leases Equip	2,727	887	1,820	21	0	0	0	
Rents & Leases Struct	2,585	840	1,725	20	0	0	0	
Small Tools & Equip	10,826	3,520	7,224	82	0	0	0	
Software	2,979	968	1,988	23	0	0	0	
Special Dept. Expense	23,794	7,735	15,878	181	0	0	0	
Trans. & Travel	22,764	7,401	15,190	173	0	0	0	
Utilities	21,790	7,084	14,540	166	0	0	0	
Cost Applied/Transfers								
Cost Applied Other	(470,595)							(470,595)
Cost Applied A-87	(1,333,899)	(1,333,899)						
Other Expenditures & Costs								
Taxes & Assessments	26	26						
Expenditures Per Financial Statements	36,349	(891,585)	907,840	10,340	0	0	0	9,754

COUNTY OF SHASTA
COUNTY COUNSEL

Fiscal Year 16/17 Actual	Total	General & Admin	Individual Attorney Services	General Government	Personnel	Litigation	Contracts	Outstationed At
Cost Adjustments								
Deductions - Cost Applied	1,804,494	1,333,899						470,595
Legal Services Revenue	(32,187)		(32,187)					
Charges for Services - A87	(4,145)							
Deduction - PY Cost Reimb Rev	4,145							
Prior Per. Exp. Adj.	(3,092)	(3,092)						
Building Use to CSD	83,337	83,337						
Equipment Use to CSD	5,610	5,610						
County Audit to CSD	329	329						
Functional Cost	<u>1,894,841</u>	<u>528,499</u>	<u>875,653</u>	<u>10,340</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>480,349</u>
Additions - 1st Allocation								
Other								
Reallocate Admin	0	(528,499)	522,547	5,951	0	0	0	
Allocable Costs	1,894,841		1,398,201	16,291	0	0	0	480,349
Unallocated	(16,291)			(16,291)				
1st Allocation	<u>1,878,550</u>		<u>1,398,201</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>480,349</u>
Additions - 2nd Allocation								
Other	31,417	31,417						
Reallocate Admin	(0)	(31,417)	31,063	354	0	0	0	
Allocable Costs	31,417		31,063	354	0	0	0	
Unallocated	(354)			(354)				
2nd Allocation	<u>31,063</u>		<u>31,063</u>		<u>0</u>	<u>0</u>	<u>0</u>	
Total Allocated	<u>1,909,613</u>		<u>1,429,264</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>480,349</u>

**COUNTY OF SHASTA
COUNTY COUNSEL**

Fiscal Year 16/17 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
10200 CAO	193.00	0.0238	33,261			33,261
11000 Auditor - Controller	50.50	0.0062	8,703			8,703
11100 TTC	69.50	0.0086	11,977			11,977
11300 Purchasing	23.50	0.0029	4,050			4,050
13000 Personnel	173.25	0.0214	29,857			29,857
10100 Board of Supervisors	96.00	0.0118	16,544		392	16,936
10300 Clerk of the Board	183.00	0.0226	31,537		748	32,285
11200 Assessor	21.25	0.0026	3,662		87	3,749
14000 Elections	106.75	0.0132	18,397		436	18,833
20700 Public Defender	12.50	0.0015	2,154		51	2,205
20800 Grand Jury	125.00	0.0154	21,542		511	22,053
22100 County Clerk	26.75	0.0033	4,610		109	4,719
22700 District Attorney	519.00	0.0640	89,442		2,120	91,562
22800 DCSS	79.75	0.0098	13,744		326	14,070
23500 Sheriff	640.00	0.0789	110,295		2,615	112,909
26000 Jail	382.50	0.0471	65,918		1,563	67,481
26200 Juvenile Rehab Facility	87.25	0.0108	15,036		356	15,393
26300 Probation	115.75	0.0143	19,948		473	20,421
28000 Agriculture Commissioner	59.75	0.0074	10,297		244	10,541
28200 Building	219.75	0.0271	37,871		898	38,768
28600 Planning	176.25	0.0217	30,374		720	31,094
28700 Coroner	90.00	0.0111	15,510		368	15,878
29000 Recorder	36.50	0.0045	6,290		149	6,439
29200 Public Guardian	557.50	0.0687	96,077	(1,700)	2,278	96,655
29700 Animal Control	23.75	0.0029	4,093		97	4,190
29900 Public Administration						
30100 Roads	721.75	0.0890	124,383		2,949	127,332
40200 Environmental Health	34.75	0.0043	5,989		142	6,131
41000 Mental Health	176.50	0.0218	30,417		721	31,138

**COUNTY OF SHASTA
COUNTY COUNSEL**

Fiscal Year 16/17 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
41100 Public Health	191.75	0.0236	33,045		783	33,829
50100 Social Services Administration	443.00	0.0546	76,345		1,810	78,154
50200 Health and Human Services Agency	2,180.75	0.2688	375,821		8,909	384,730
53000 Opportunity Center	11.00	0.0014	1,896		45	1,941
54300 Housing	83.75	0.0103	14,433		342	14,775
57000 Veterans' Services	4.25	0.0005	732		17	750
94000 Fleet Management	0.50	0.0001	86		2	88
95000 Risk Management	11.00	0.0014	1,896		45	1,941
92500 Information Systems	40.50	0.0050	6,980		165	7,145
95500 Facilities Management	39.75	0.0049	6,850		162	7,013
00371 Water Agency	17.50	0.0022	3,016		71	3,087
00373 AQMD	19.00	0.0023	3,274		78	3,352
00391 Fire Protection Admin.	30.25	0.0037	5,213		124	5,337
00843 Prop 10 Children & Fam. 1st	1.00	0.0001	172	(176)	4	0
00851 IHSS Public Authority	37.50	0.0046	6,463		153	6,616
Total	8,113	1.0000	1,398,201	(1,876)	31,063	1,427,388
Direct Bill						1,876
			1,398,201		31,063	1,429,264
Less CSD's	(510)	(0.0628)	(87,848)			(87,848)
Total Operating	7,604	0.9372	1,310,353	(1,876)	31,063	1,341,416

Basis of Allocation : Attorney Hours

Fiscal Year 16/17 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
Total	0	1.0000	0		0	0
Direct Bill			0		0	0
Less CSD's		-				
Total Operating	0	1.0000	0		0	0

Basis of Allocation: Number of Authorized Positions

Fiscal Year 16/17 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
Total	0	1.0000	0		0	0
Direct Bill				0	0	0
Less CSD's		-				
Total Operating	0	1.0000	0		0	0

Basis of Allocation : Total Number of Cases per Department

Fiscal Year 16/17 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
Total	0	1.0000	0		0	0
Direct Bill			0		0	0
Less CSD's		-				
Total Operating	0	1.0000	0		0	0

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

Fiscal Year 16/17 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
50100 Social Services Administration	1.00	1.0000	480,349	(470,596)		9,754
Total	1	1.0000	480,349	(470,596)		9,754
Direct Bill						470,596
			480,349			480,349
Less CSD's						
Total Operating	1	1.0000	480,349	(470,596)		480,349

Basis of Allocation: Outstationed Attorneys' Hours

Fiscal Year 16/17 Actual	Total	Individual Attorney Services	Personnel	Litigation	Contracts	Outstationed At
10200 CAO	33,261	33,261				
11000 Auditor - Controller	8,703	8,703				
11100 TTC	11,977	11,977				
11300 Purchasing	4,050	4,050				
13000 Personnel	29,857	29,857				
10100 Board of Supervisors	16,936	16,936				
10300 Clerk of the Board	32,285	32,285				
11200 Assessor	3,749	3,749				
14000 Elections	18,833	18,833				
20700 Public Defender	2,205	2,205				
20800 Grand Jury	22,053	22,053				
22100 County Clerk	4,719	4,719				
22700 District Attorney	91,562	91,562				
22800 DCSS	14,070	14,070				
23500 Sheriff	112,909	112,909				
26000 Jail	67,481	67,481				
26200 Juvenile Rehab Facility	15,393	15,393				
26300 Probation	20,421	20,421				
28000 Agriculture Commissioner	10,541	10,541				
28200 Building	38,768	38,768				
28600 Planning	31,094	31,094				
28700 Coroner	15,878	15,878				
29000 Recorder	6,439	6,439				
29200 Public Guardian	96,655	96,655				
29700 Animal Control	4,190	4,190				
29900 Public Administration						
30100 Roads	127,332	127,332				
40200 Environmental Health	6,131	6,131				
41000 Mental Health	31,138	31,138				

Fiscal Year 16/17 Actual	Total	Individual Attorney Services	Personnel	Litigation	Contracts	Outstationed At
41100 Public Health	33,829	33,829				
50100 Social Services Administration	87,908	78,154				9,754
50200 Health and Human Services Agency	384,730	384,730				
53000 Opportunity Center	1,941	1,941				
54300 Housing	14,775	14,775				
57000 Veterans' Services	750	750				
94000 Fleet Management	88	88				
95000 Risk Management	1,941	1,941				
92500 Information Systems	7,145	7,145				
95500 Facilities Management	7,013	7,013				
00371 Water Agency	3,087	3,087				
00373 AQMD	3,352	3,352				
00391 Fire Protection Admin.	5,337	5,337				
00843 Prop 10 Children & Fam. 1st	0	0				
00851 IHSS Public Authority	6,616	6,616				
Total	1,437,141	1,427,388	0	0	0	9,754
Direct Bill	472,472	1,876				470,596
	1,909,613	1,429,264	0	0	0	480,349
Less CSD's	(87,848)	(87,848)				
Total Operating	1,821,765	1,341,416	0	0	0	480,349

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Personnel

Fiscal Year 16/17 Actual

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

The Personnel function consists of the costs of the general duties of the personnel office and is allocated on the basis of number of department employees. The County billed the Health & Human Services departments for actual Salaries & Benefits expended during FY 2016/17 based on actual time records. The County did not bill any other departments for general personnel services during FY 2016/17.

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 2016/17.

Schedule of Costs
to be Reallocated
by Function

COUNTY OF SHASTA
PERSONNEL

12/21/2017

Fiscal Year 16/17 Actual	Total	General & Admin	General Personnel	Pre- Employment
Wages & Benefits				
Salaries & Wages	683,778		683,778	
Benefits	430,418		430,418	
Services & Supplies				
Clothing/Personal Supplies	13		13	
Communications	6,982		6,982	
Food	9,868		9,868	
Household Exp.	11,845		11,845	
Insurance	4,585		4,585	
Maint. Of Equip.	3,505		3,505	
Maint. Of Struct.	14,196		14,196	
Memberships	2,549		2,549	
Office Exp.	11,377		11,377	
Office Exp. Opp. Center	2,392		2,392	
Professional & Special Svs	49,941		49,941	
Labor Management Negotiator	113,118		113,118	
Testing Services	14,713			14,713
Info. Systems Service	45,851		45,851	
Personnel Preemployment Services	91,462			91,462
Public & Legal Notices	12,743			12,743
Rents & Leases Equip	4,823		4,823	
Rents & Leases Struct	4,355		4,355	
Small Tools & Equip	4,165		4,165	
Software	1,669		1,669	
Special Dept. Expense	23,245		23,245	
Trans. & Travel	4,546		4,546	
Utilities	22,405		22,405	

Schedule of Costs
to be Reallocated
by Function

COUNTY OF SHASTA
PERSONNEL

12/21/2017

Fiscal Year 16/17 Actual	Total	General & Admin	General Personnel	Pre- Employment
Cost Applied/Transfers				
Cost Applied Other	(152,398)	(152,398)		
Cost Applied A-87	(797,628)	(797,628)		
Cost Applied HHSA	(176,130)	(176,130)		
Other Expenditures & Costs				
Taxes & Assessments	26	26		
Expenditures Per Financial Statements	<u>448,414</u>	<u>(1,126,130)</u>	<u>1,455,626</u>	<u>118,918</u>
Cost Adjustments				
Deductions - Cost Applied	1,126,156	1,126,156		
Prior Per. Exp. Adj.	(4,682)	(4,682)		
Miscellaneous Revenue/Exp	(17)	(17)		
Building Use to CSD	85,762	85,762		
Equipment Use to CSD	6,090	6,090		
County Audit to CSD	282	282		
Functional Cost	<u>1,662,005</u>	<u>87,461</u>	<u>1,455,626</u>	<u>118,918</u>
Additions - 1st Allocation				
Reallocate Admin		(87,461)	87,461	
Allocable Costs	1,662,005		1,543,087	118,918
1st Allocation	<u>1,662,005</u>		<u>1,543,087</u>	<u>118,918</u>
Additions - 2nd Allocation				
Other	61,876	61,876		
Reallocate Admin		(61,876)	61,876	
Allocable Costs	61,876		61,876	
Unallocated				
2nd Allocation	<u>61,876</u>		<u>61,876</u>	
Total Allocated	<u><u>1,723,881</u></u>		<u><u>1,604,963</u></u>	<u><u>118,918</u></u>

**COUNTY OF SHASTA
PERSONNEL**

Fiscal Year 16/17 Actual	Allocation Units	Allocated		1st Allocation	Direct Billed	2nd Allocation	Total
			Percent				
10200 CAO	8.00		0.0040	6,125			6,125
11000 Auditor - Controller	24.00		0.0119	18,375			18,375
11100 TTC	14.00		0.0069	10,719			10,719
11300 Purchasing	2.00		0.0010	1,531			1,531
12000 County Counsel	11.00		0.0055	8,422			8,422
13000 Personnel	13.00		0.0065	9,953			9,953
10100 Board of Supervisors	5.00		0.0025	3,828		159	3,987
10300 Clerk of the Board	3.00		0.0015	2,297		96	2,392
11200 Assessor	42.00		0.0208	32,156		1,337	33,493
14000 Elections	9.00		0.0045	6,890		287	7,177
17500 CSA Administration	6.00		0.0030	4,594		191	4,785
20700 Public Defender	28.00		0.0139	21,437		891	22,329
22100 County Clerk	2.00		0.0010	1,531		64	1,595
22700 District Attorney	62.00		0.0308	47,468		1,974	49,442
22800 DCSS	84.00		0.0417	64,311		2,674	66,986
23500 Sheriff	109.50		0.0543	83,834		3,486	87,320
23600 Boating Safety	3.00		0.0015	2,297		96	2,392
23700 Sheriff Civil Unit	5.00		0.0025	3,828		159	3,987
24600 Detention Annex	6.00		0.0030	4,594		191	4,785
25600 Victim Witness	12.00		0.0060	9,187		382	9,569
26000 Jail	90.00		0.0447	68,905		2,865	71,770
26100 Burney Substation	15.00		0.0074	11,484		478	11,962
26200 Juvenile Rehab Facility	36.00		0.0179	27,562		1,146	28,708
26300 Probation	86.00		0.0427	65,842		2,738	68,580
28000 Agriculture Commissioner	13.00		0.0065	9,953		414	10,367
28200 Building	19.00		0.0094	14,547		605	15,151
28600 Planning	12.00		0.0060	9,187		382	9,569
28700 Coroner	7.00		0.0035	5,359		223	5,582
29000 Recorder	9.00		0.0045	6,890		287	7,177
29700 Animal Control	5.00		0.0025	3,828		159	3,987
29900 Public Administration	2.00		0.0010	1,531		64	1,595

**COUNTY OF SHASTA
PERSONNEL**

Fiscal Year 16/17 Actual	Allocated		1st Allocation	Direct Billed	2nd Allocation	Total
	Allocation Units	Percent				
30100 Roads	84.00	0.0417	64,311		2,674	66,986
40200 Environmental Health	19.00	0.0094	14,547		605	15,151
40400 Mental Health Services Act	50.00	0.0248	38,281	(8,468)	1,592	31,404
41000 Mental Health	96.00	0.0476	73,499	(16,258)	3,056	60,297
41100 Public Health	145.00	0.0719	111,013	(24,557)	4,616	91,073
41700 Child Services	17.00	0.0084	13,015	(2,879)	541	10,678
42200 Alcohol & Drug	19.00	0.0094	14,547	(3,218)	605	11,933
42500 Perinatal	8.00	0.0040	6,125	(1,355)	255	5,025
50100 Social Services Administration	550.00	0.2729	421,086	(93,146)	17,510	345,450
50200 Health and Human Services Agency	106.00	0.0526	81,155	(17,952)	3,375	66,577
53000 Opportunity Center	49.00	0.0243	37,515	(8,298)	1,560	30,777
54300 Housing	5.50	0.0027	4,211		175	4,386
57000 Veterans' Services	5.00	0.0025	3,828		159	3,987
59000 Community Action Agency	2.00	0.0010	1,531		64	1,595
59600 Housing Rehabilitation	1.00	0.0005	766		32	797
62000 Agriculture Extension Service	2.50	0.0012	1,914		80	1,994
94000 Fleet Management	5.00	0.0025	3,828		159	3,987
95000 Risk Management	9.00	0.0045	6,890		287	7,177
92500 Information Systems	48.00	0.0238	36,749		1,528	38,277
95500 Facilities Management	35.00	0.0174	26,796		1,114	27,911
00207 Solid Waste	3.00	0.0015	2,297		96	2,392
00373 AQMD	7.00	0.0035	5,359		223	5,582
00391 Fire Protection Admin.	3.00	0.0015	2,297		96	2,392
00851 IHSS Public Authority	4.00	0.0020	3,062		127	3,190
Total	2,015.50	1.0000	1,543,087	(176,131)	61,876	1,428,832
Direct Bill						176,131
			1,543,087		61,876	1,604,963
Less CSD's	(72.00)	(0.0357)	(55,124)			(55,124)
Total Operating	1,943.50	0.9643	1,487,963	(176,131)	61,876	1,549,839

Basis of Allocation: Number of Authorized Positions

COUNTY OF SHASTA
PERSONNEL

Fiscal Year 16/17 Actual	Allocation Units	Allocated		1st Allocation	Direct Billed	2nd Allocation	Total
		Percent					
10200 CAO	8.88	0.0001	7	(9)		(2)	
11000 Auditor - Controllor	1,360.43	0.0089	1,062	(1,360)		(299)	
11100 TTC	1,529.47	0.0100	1,193	(1,529)		(336)	
13000 Personnel	859.84	0.0056	671	(860)		(189)	
10300 Clerk of the Board	324.00	0.0021	253	(324)		(71)	
11200 Assessor	838.55	0.0055	654	(839)		(184)	
14000 Elections	980.34	0.0064	765	(980)		(215)	
17500 CSA Administration	1,311.00	0.0086	1,023	(1,311)		(288)	
20700 Public Defender	1,743.67	0.0114	1,361	(1,744)		(383)	
22700 District Attorney	5,778.31	0.0379	4,509	(5,778)		(1,269)	
22800 DCSS	6,407.12	0.0420	5,000	(6,407)		(1,408)	
23500 Sheriff	4,218.91	0.0277	3,292	(4,219)		(927)	
23600 Boating Safety	1,160.00	0.0076	905	(1,160)		(255)	
23700 Sheriff Civil Unit	95.00	0.0006	74	(95)		(21)	
25600 Victim Witness	321.00	0.0021	250	(321)		(71)	
26000 Jail	11,997.72	0.0787	9,362	(11,998)		(2,636)	
26300 Probation	15,487.17	0.1016	12,085	(15,487)		(3,402)	
28000 Agriculture Commissioner	1,809.18	0.0119	1,412	(1,809)		(397)	
28200 Building	1,412.98	0.0093	1,103	(1,413)		(310)	
28600 Planning	804.21	0.0053	628	(804)		(177)	
28700 Coroner	300.00	0.0020	234	(300)		(66)	
29000 Recorder	792.00	0.0052	618	(792)		(174)	
29700 Animal Control	377.31	0.0025	294	(377)		(83)	
30100 Roads	4,998.30	0.0328	3,900	(4,998)		(1,098)	
40200 Environmental Health	2,226.83	0.0146	1,738	(2,227)		(489)	
40400 Mental Health Services Act	9,392.08	0.0616	7,329	(9,392)		(2,063)	
41000 Mental Health	8,490.83	0.0557	6,625	(8,491)		(1,865)	
41100 Public Health	10,790.37	0.0708	8,420	(10,790)		(2,371)	
41700 Child Services	95.00	0.0006	74	(95)		(21)	
42200 Alcohol & Drug	786.67	0.0052	614	(787)		(173)	
42500 Perinatal	534.00	0.0035	417	(534)		(117)	
50100 Social Services Administration	27,877.41	0.1829	21,753	(27,877)		(6,124)	
50200 Health and Human Services Agency	8,050.33	0.0528	6,282	(8,050)		(1,769)	
53000 Opportunity Center	9,796.73	0.0643	7,644	(9,797)		(2,152)	
54300 Housing	747.56	0.0049	583	(748)		(164)	
57000 Veterans' Services	350.06	0.0023	273	(350)		(77)	
59000 Community Action Agency	229.00	0.0015	179	(229)		(50)	
94000 Fleet Management	374.97	0.0025	293	(375)		(82)	
95000 Risk Management	107.50	0.0007	84	(108)		(24)	
92500 Information Systems	3,860.75	0.0253	3,013	(3,861)		(848)	
95500 Facilities Management	3,365.06	0.0221	2,626	(3,365)		(739)	
00373 AQMD	44.63	0.0003	35	(45)		(10)	
00391 Fire Protection Admin.	363.25	0.0024	283	(363)		(80)	
Total	152,398.42	1.0000	118,918	(152,398)		(33,480)	
Direct Bill	-					152,398	
			118,918			118,918	
Less CSD's	(3,758.62)	-0.0247	(2,933)	3,759		826	
Total Operating	148,639.80	0.9753	115,985	(148,640)		119,744	

Basis of Allocation : Identified Claims by Department

COUNTY OF SHASTA
PERSONNEL

Fiscal Year 16/17 Actual	Total	General Personnel	Pre- Employment
10200 CAO	6,123	6,125	(2)
11000 Auditor - Controller	18,076	18,375	(299)
11100 TTC	10,383	10,719	(336)
11300 Purchasing	1,531	1,531	
12000 County Counsel	8,422	8,422	
13000 Personnel	9,764	9,953	(189)
10100 Board of Supervisors	3,987	3,987	
10300 Clerk of the Board	2,321	2,392	(71)
11200 Assessor	33,309	33,493	(184)
14000 Elections	6,962	7,177	(215)
17500 CSA Administration	4,497	4,785	(288)
20700 Public Defender	21,945	22,329	(383)
22100 County Clerk	1,595	1,595	
22700 District Attorney	48,172	49,442	(1,269)
22800 DCSS	65,578	66,986	(1,408)
23500 Sheriff	86,394	87,320	(927)
23600 Boating Safety	2,138	2,392	(255)
23700 Sheriff Civil Unit	3,966	3,987	(21)
24600 Detention Annex	4,785	4,785	
25600 Victim Witness	9,499	9,569	(71)
26000 Jail	69,134	71,770	(2,636)
26100 Burney Substation	11,962	11,962	
26200 Juvenile Rehab Facility	28,708	28,708	
26300 Probation	65,178	68,580	(3,402)
28000 Agriculture Commissioner	9,969	10,367	(397)
28200 Building	14,841	15,151	(310)
28600 Planning	9,393	9,569	(177)

COUNTY OF SHASTA
PERSONNEL

Fiscal Year 16/17 Actual	Total	General Personnel	Pre- Employment
28700 Coroner	5,516	5,582	(66)
29000 Recorder	7,003	7,177	(174)
29700 Animal Control	3,904	3,987	(83)
29900 Public Administration	1,595	1,595	
30100 Roads	65,887	66,986	(1,098)
40200 Environmental Health	14,662	15,151	(489)
40400 Mental Health Services Act	29,341	31,404	(2,063)
41000 Mental Health	58,432	60,297	(1,865)
41100 Public Health	88,702	91,073	(2,371)
41700 Child Services	10,657	10,678	(21)
42200 Alcohol & Drug	11,761	11,933	(173)
42500 Perinatal	4,907	5,025	(117)
50100 Social Services Administration	339,326	345,450	(6,124)
50200 Health and Human Services Agency	64,809	66,577	(1,769)
53000 Opportunity Center	28,625	30,777	(2,152)
54300 Housing	4,222	4,386	(164)
57000 Veterans' Services	3,910	3,987	(77)
59000 Community Action Agency	1,545	1,595	(50)
59600 Housing Rehabilitation	797	797	
62000 Agriculture Extension Service	1,994	1,994	
94000 Fleet Management	3,905	3,987	(82)
95000 Risk Management	7,153	7,177	(24)
92500 Information Systems	37,429	38,277	(848)
95500 Facilities Management	27,171	27,911	(739)
00207 Solid Waste	2,392	2,392	
00373 AQMD	5,572	5,582	(10)
00391 Fire Protection Admin.	2,313	2,392	(80)
00851 IHSS Public Authority	3,190	3,190	
Total	1,395,351	1,428,832	(33,480)
Direct Bill	328,529	176,131	152,398
	1,723,881	1,604,963	118,918
Less CSD's	(54,298)	(55,124)	826
Total Operating	1,669,582	1,549,839	119,744

Internal Service Funds

COUNTY OF SHASTA
Appendix of Internal Service Funds

Unrestricted Retained Earnings Per G/L 6-30-17:		
00201-009410 Designation For Vehicle Replacement	\$	4,540,802
00201-009413 Designation For Capital Assets Net		2,280,072
00201-009650 Retained Earnings:		178,692
Subtotal Unreserved Retained Earnings Per G/L 6-30-17		<u>178,692</u>
Rounding	\$	6,999,566
Unrestricted Retained Earnings Per FS 6-30-17:		
Less:		6,999,566
Designation For Vehicle Replacement		4,540,802
Designation For Vehicle Capital Assets Net		2,280,072
Subtotal Adjustments		<u>(6,820,874)</u>
Unrestricted Retained Earnings, As Restated		178,692
Financial Statement Expenditures:		
Operating Expenses		1,689,976
Other Expense		
Subtotal Financial Statement Expenditures		<u>1,689,976</u>
Less Depreciation		<u>(567,644)</u>
Adjusted Financial Statement Expenditures		1,122,333
Divided By		<u>6</u>
Computed Allowable Working Capital		<u>187,055.43</u>
Difference Over (Under)	\$	<u><u>(8,364)</u></u>

COUNTY OF SHASTA
Appendix of Internal Service Funds

Location	Asset Id.	PC	SC	TC	Asset Description	Acq. Date	Acq. Value	Accum. Depr.	Book Value
20100	40123		32 EQ		201 KOOLKARE PLUS CHARGING SYSTEM	1/15/2015	5,235.14	2,617.57	2,617.57
20100	40325		32 EQ		201 POLARTEK A/C CHARGING SYSTEM	3/27/2017	9,234.61	461.73	8,772.88
Subtotal Equipment							14,469.75	3,079.30	11,390.45
20106	99931		99 BI		201 BUILDING - PLACER & COURT	6/30/1976	45,246.54	37,101.84	8,144.70
20106	99950		0 LD		201 LAND - PLACER & COURT	3/6/1985	55,374.69	-	55,374.69
20106	99858		99 BI		201 UNDERGROUND TANK SVC STATION	12/10/1997	46,212.00	19,022.74	27,189.26
Subtotal Land & Buildings							146,833.23	56,124.58	90,708.65
20111	30687		82 VH		201 4X4 PICKUP CHEV 95 3/4 T XCAB	8/31/1994	25,736.30	25,736.30	-
20111	31114		83 VH		201 VAN 95 GMC RALLY	6/1/1995	19,955.28	19,955.28	-
20111	31273		83 VH		201 VAN 95 DODGE B150 8 PASSENGER	8/28/1995	18,052.44	18,052.44	-
20111	31654		83 VH		201 4X4 96 JEEP CHEROKEE	3/28/1996	19,298.57	19,298.57	-
20111	31766		82 VH		201 4X4 PICKUP 96 CHEVROLET 3/4 T	6/18/1996	29,560.41	29,560.41	-
20111	34113		83 VH		201 AUTO 96 FORD TAURUS	12/10/1998	13,488.83	13,488.83	-
20111	34397		82 VH		201 99 FORD TRUCK F250	3/18/1999	29,541.38	29,541.38	-
20111	34759		83 VH		201 AUTO 4X4 FOR RANGER 1999	6/7/1999	18,229.28	18,229.28	-
20111	35169		82 VH		201 4X4 2000 FORD F150	2/25/2000	27,845.66	27,845.66	-
20111	35307		83 VH		201 1999 FORD TAURUS	1/8/2001	13,049.11	13,049.11	-
20111	35309		83 VH		201 1999 FORD TAURUS	1/8/2001	13,049.11	13,049.11	-
20111	35306		81 VH		201 2000 FORD MUSTANG	1/9/2001	18,573.83	18,573.83	-
20111	35328		83 VH		201 2001 FORD CLUB WGN	3/6/2001	21,401.74	21,401.74	-
20111	35334		82 VH		201 2001 FORD F150	3/12/2001	30,441.94	30,441.94	-
20111	35340		85 VH		201 2001 JEEP CHEROKEE	3/15/2001	21,385.74	21,385.74	-
20111	35426		83 VH		201 2000 CROWN VICTORIA USED	12/21/2001	15,985.80	15,985.80	-
20111	35431		83 VH		201 2001 JEEP CHEROKEE (USED)	12/26/2001	20,117.75	20,117.75	-
20111	35445		83 VH		201 2000 FORD CROWN VICTORIA	2/1/2002	15,985.80	15,985.80	-
20111	35460		83 VH		201 2002 FORD RANGER	3/13/2002	14,351.12	14,351.12	-
20111	35482		83 VH		201 2002 DODGE VAN	5/13/2002	17,881.81	17,881.81	-
20111	35494		83 VH		201 2002 DODGE TRUCK	5/30/2002	25,927.88	25,927.88	-
20111	35561		83 VH		201 2002 CHEV SILVERADO	6/19/2002	16,887.09	16,887.09	-
20111	35667		82 VH		201 2003 FORD E350	4/24/2003	23,018.69	23,018.69	-
20111	35691		83 VH		201 2003 CHEVROLET SILVERADO	6/19/2003	21,428.95	21,428.95	-
20111	36877		83 VH		201 2003 FORD TAURUS	4/8/2004	10,968.10	10,968.10	-
20111	36879		83 VH		201 2004 FORD RANGER	4/16/2004	19,862.34	19,862.34	-
20111	36886		82 VH		201 2004 DODGE DAKOTA	6/11/2004	16,829.49	16,829.49	-
20111	36882		82 VH		201 2002 FORD EXPLORER	6/15/2004	22,745.05	22,745.05	-
20111	36887		82 VH		201 2003 FORD EXPLORER	7/19/2004	22,125.90	22,125.90	-
20111	36895		83 VH		201 2004 FORD EXPLORER	1/27/2005	18,929.63	18,929.63	-

COUNTY OF SHASTA
Appendix of Internal Service Funds

20111	36896	85 VH	201 2004 FORD TAURUS	1/31/2005	11,579.20	11,579.20	-
20111	36891	82 VH	201 2004 FORD EXPLORER	3/3/2005	20,822.58	20,822.58	-
20111	36892	82 VH	201 2004 FORD EXPLORER	3/3/2005	20,150.74	20,150.74	-
20111	36920	82 VH	201 2005 DODGE RAM	7/25/2005	22,467.50	22,467.50	-
20111	36933	83 VH	201 2006 FORD E350	11/8/2005	23,129.58	23,129.58	-
20111	36934	83 VH	201 2006 FORD E350	11/8/2005	23,129.59	23,129.59	-
20111	36935	83 VH	201 2005 FORD EXPLORER	11/15/2005	18,284.15	18,284.15	-
20111	36937	82 VH	201 2005 FORD EXPLORER	11/15/2005	18,488.77	18,488.77	-
20111	36938	82 VH	201 2005 FORD EXPLORER	11/18/2005	18,284.15	18,284.15	-
20111	36942	83 VH	201 2005 FORD TAURUS	12/5/2005	11,736.54	11,736.54	-
20111	36951	82 VH	201 2006 TOYOTA PRIUS	12/19/2005	25,222.00	25,222.00	-
20111	36953	82 VH	201 2005 FORD TAURUS	1/4/2006	11,736.54	11,736.54	-
20111	36941	81 VH	201 2005 FORD EXPLORER	3/10/2006	14,315.47	14,315.47	-
20111	36962	83 VH	201 2006 FORD F350	5/12/2006	26,198.42	26,198.42	-
20111	36946	82 VH	201 2006 FORD EXPEDITION	6/1/2006	30,799.76	30,799.76	-
20111	36967	83 VH	201 2006 FORD CROWN VICTORIA	9/20/2006	23,818.25	23,818.25	-
20111	36781	85 VH	201 2007 FORD TAURUS	1/12/2007	13,892.26	13,892.26	-
20111	36783	83 VH	201 2007 FORD TAURUS	2/5/2007	13,892.26	13,892.26	-
20111	36784	83 VH	201 2007 FORD TAURUS	2/5/2007	13,892.26	13,892.26	-
20111	36786	83 VH	201 2005 FORD CROWN VICTORIA	2/20/2007	22,371.99	22,371.99	-
20111	36787	83 VH	201 2007 FORD CROWN VICTORIA	2/20/2007	22,371.99	22,371.99	-
20111	36788	82 VH	201 2005 FORD EXPLORER	2/20/2007	19,924.00	19,924.00	-
20111	36966	80 VH	201 2006 FORD CROWN VICTORIA	3/1/2007	32,852.86	32,852.86	-
20111	36776	82 VH	201 2006 FORD EXPLORER	3/15/2007	26,475.62	26,475.62	-
20111	36808	83 VH	201 2004 TOYOTA PRIUS	6/18/2007	13,254.00	13,254.00	-
20111	36809	82 VH	201 2008 FORD ESCAPE	6/20/2007	26,322.10	26,322.10	-
20111	36810	82 VH	201 2008 FORD ESCAPE	6/20/2007	26,322.10	26,322.10	-
20111	36814	83 VH	201 2008 FORD ESCAPE	9/24/2007	24,840.34	24,219.30	621.04
20111	36790	82 VH	201 2007 FORD F150	10/1/2007	37,898.88	37,898.88	-
20111	36817	83 VH	201 2008 TOYOTA PRIUS	11/20/2007	23,060.51	22,099.65	960.86
20111	36792	82 VH	201 2007 FORD F150	12/1/2007	30,216.79	30,216.79	-
20111	36819	83 VH	201 2006 FORD EXPLORER	12/7/2007	19,265.49	18,462.77	802.72
20111	36821	83 VH	201 2006 FORD EXPLORER	12/14/2007	19,265.49	18,462.77	802.72
20111	36824	83 VH	201 2007 CHEV IMPALA	12/21/2007	14,859.49	14,116.52	742.97
20111	36825	83 VH	201 2007 CHEV IMPALA	1/8/2008	14,845.24	14,102.94	742.30
20111	36826	82 VH	201 2008 FORD F150	1/11/2008	31,262.78	31,262.78	-
20111	36831	82 VH	201 2008 FORD CARGO VAN	2/11/2008	27,098.69	27,098.69	-
20111	36836	83 VH	201 2007 FORD RANGER	3/12/2008	16,823.41	15,701.84	1,121.57

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20111	36830	80 VH	201 2008 FORD EXPLORER	3/21/2008	27,606.71	27,606.71	-
20111	36844	83 VH	201 2008 TOYOTA PRIUS	3/27/2008	24,056.75	22,252.54	1,804.21
20111	36832	82 VH	201 2008 FORD EXPL XLT	4/1/2008	28,511.41	28,511.41	-
20111	36807	82 VH	201 2008 FORD F350	5/20/2008	49,677.14	49,677.14	-
20111	36848	83 VH	201 2008 FORD RANGER	6/18/2008	20,321.74	18,289.53	2,032.21
20111	36849	83 VH	201 2009 FORD ESCAPE	9/9/2008	27,815.46	27,815.46	-
20111	36850	83 VH	201 2009 FORD ESCAPE	9/9/2008	27,815.46	24,570.36	3,245.10
20111	36853	83 VH	201 2008 FORD CROWN VICTORIA	11/13/2008	20,384.41	17,666.48	2,717.93
20111	36855	83 VH	201 2008 MERCURY GRAND MARQUIS	11/26/2008	16,204.30	13,908.69	2,295.61
20111	36857	83 VH	201 2008 CHRYSLER SEBRING	12/12/2008	12,376.81	10,623.42	1,753.39
20111	36858	83 VH	201 2006 JEEP LIBERTY	12/12/2008	13,357.99	11,465.62	1,892.37
20111	36859	82 VH	201 2007 DODGE CARAVAN	12/12/2008	11,328.99	9,724.06	1,604.93
20111	36860	83 VH	201 2007 FORD FUSION	12/12/2008	13,152.24	11,288.97	1,863.27
20111	36864	83 VH	201 2007 FORD FUSION	12/15/2008	16,959.55	14,556.98	2,402.57
20111	36856	83 VH	201 2008 DODGE AVENGER	12/28/2008	12,376.81	10,520.28	1,856.53
20111	36861	83 VH	201 2009 TOYOTA PRIUS	12/31/2008	24,605.61	20,914.76	3,690.85
20111	36865	83 VH	201 2007 FORD FUSION	1/15/2009	14,900.16	12,665.17	2,234.99
20111	36867	83 VH	201 2009 FORD F150	1/22/2009	37,209.77	31,318.25	5,891.52
20111	36868	83 VH	201 2008 MERCURY SABLE	2/18/2009	18,343.28	15,286.08	3,057.20
20111	36869	83 VH	201 2008 FORD E350	2/23/2009	21,864.25	18,220.18	3,644.07
20111	36870	83 VH	201 2008 FORD TAURUS	2/23/2009	18,010.54	15,008.75	3,001.79
20111	36871	83 VH	201 2008 FORD TAURUS	3/26/2009	19,833.53	16,362.64	3,470.89
20111	36872	83 VH	201 2001 TOYOTA PRIUS	4/9/2009	22,052.70	22,052.70	-
20111	36873	82 VH	201 2009 FORD EXPEDITION	7/5/2009	31,508.77	31,508.77	-
20111	39628	83 VH	201 2008 CHEVROLET TRAILBLAZER	10/6/2009	19,527.22	15,133.58	4,393.64
20111	39630	81 VH	201 2008 MERCURY MARQUIS	3/16/2010	19,433.36	19,433.36	-
20111	39633	82 VH	201 2010 FORD ESCAPE	4/23/2010	34,059.53	34,059.53	-
20111	39637	83 VH	201 2010 FORD FUSION	6/3/2010	15,764.54	11,166.52	4,598.02
20111	39638	83 VH	201 2010 FORD FUSION	6/3/2010	15,764.54	11,166.52	4,598.02
20111	39635	81 VH	201 2008 MERCURY SABLE	6/8/2010	18,767.20	18,767.20	-
20111	39642	83 VH	201 2010 FORD RANGER	6/14/2010	17,888.93	12,671.30	5,217.63
20111	39643	83 VH	201 2010 FORD RANGER	6/14/2010	21,960.96	15,555.71	6,405.25
20111	39645	83 VH	201 2010 FORD FUSION	6/30/2010	15,764.54	11,035.15	4,729.39
20111	39644	83 VH	201 2010 FORD FUSION	7/28/2010	15,764.54	10,903.78	4,860.76
20111	39646	81 VH	201 2010 CHEVROLET IMPALA	9/30/2010	19,074.32	18,393.08	681.24
20111	39654	83 VH	201 2010 FORD F150 SUPERCAB	10/13/2010	25,895.64	17,479.53	8,416.11
20111	39656	82 VH	201 2011 FORD EXPEDITION	11/9/2010	40,366.04	40,366.04	-
20111	39657	82 VH	201 2011 FORD EXPEDITION	11/9/2010	37,934.21	37,934.21	-

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20111	39660	83 VH	201 2011 FORD FUSION	1/18/2011	15,764.54	10,115.56	5,648.98
20111	39661	83 VH	201 2011 FORD FUSION	1/18/2011	15,764.54	10,115.56	5,648.98
20111	39662	83 VH	201 2011 FORD FUSION	1/18/2011	15,764.54	10,115.56	5,648.98
20111	39663	83 VH	201 2011 FORD FUSION	1/18/2011	15,764.54	10,115.56	5,648.98
20111	39664	83 VH	201 2011 FORD FUSION	1/18/2011	15,764.54	10,115.56	5,648.98
20111	39665	80 VH	201 2011 CROWN VICTORIA	4/15/2011	35,590.68	35,590.68	-
20111	39667	80 VH	201 2011 CROWN VICTORIA	5/2/2011	33,002.55	33,002.55	-
20111	39670	80 VH	201 2011 CROWN VICTORIA	5/2/2011	32,847.17	32,847.17	-
20111	39668	80 VH	201 2011 CROWN VICTORIA	5/3/2011	33,956.05	33,956.05	-
20111	39674	80 VH	201 2012 FORD FUSION	11/21/2011	17,469.95	17,469.95	-
20111	39675	81 VH	201 2012 FORD F250	1/3/2012	50,708.54	39,842.44	10,866.10
20111	39676	81 VH	201 2012 DODGE CHARGER	1/18/2012	33,793.85	25,825.59	7,968.26
20111	39679	83 VH	201 2012 FORD EXPEDITION	3/13/2012	37,352.45	19,921.28	17,431.17
20111	39680	83 VH	201 2012 FORD CARGO VAN	3/20/2012	46,857.74	24,600.29	22,257.45
20111	39683	83 VH	201 2012 CHEVROLET TAHOE	5/1/2012	49,296.48	25,142.35	24,154.13
20111	39689	83 VH	201 2012 FORD F150 4X4	6/22/2012	30,314.08	15,157.05	15,157.03
2800000	39693	82 VH	201 2012 FORD F-250	8/23/2012	22,642.52	21,887.75	754.77
2800000	39694	82 VH	201 2012 FORD F-250	9/11/2012	27,143.56	26,238.77	904.79
2356500	39696	82 VH	201 2013 CHEVROLET TAHOE PURSUIT	10/30/2012	49,431.07	46,135.65	3,295.42
2356500	39697	82 VH	201 2013 CHEV TAHOE PURSUIT 4X4	11/14/2012	50,393.04	47,033.51	3,359.53
20111	39698	82 VH	201 2012 DODGE CARAVAN	11/30/2012	20,792.85	19,060.11	1,732.74
20111	39702	81 VH	201 2013 DODGE CARGO VAN	2/27/2013	26,494.29	16,401.23	10,093.06
20111	39701	81 VH	201 FORD F-150 CREW CAB	5/10/2013	34,140.63	20,321.79	13,818.84
20111	39704	82 VH	201 2013 FORD FUSION	5/10/2013	20,824.80	17,354.00	3,470.80
20111	39705	82 VH	201 2013 FORD FUSION	5/10/2013	20,824.80	17,354.00	3,470.80
20111	39707	83 VH	201 2013 FORD ESCAPE	6/6/2013	24,728.38	10,097.43	14,630.95
2356500	39709	80 VH	201 2013 FORD TAURUS PURSUIT	6/6/2013	40,857.81	40,857.81	-
20111	39710	82 VH	201 2013 FORD F150 4X4	6/17/2013	28,876.65	23,101.32	5,775.33
2356500	40008	82 VH	201 2013 CHEVROLET CAPRICE	6/30/2013	45,206.50	36,165.20	9,041.30
2356500	40009	83 VH	201 2013 FORD E-350	6/30/2013	34,700.14	13,880.04	20,820.10
20111	40014	83 VH	201 2013 TOYOTA TACOMA	8/13/2013	24,719.21	9,681.69	15,037.52
20111	40015	83 VH	201 2013 TOYOTA TACOMA	9/11/2013	24,707.76	9,471.32	15,236.44
20111	40016	81 VH	201 2013 FORD FUSION	9/20/2013	18,386.51	9,849.90	8,536.61
20111	40017	83 VH	201 2013 FORD F150	11/20/2013	26,308.25	9,427.11	16,881.14
20111	40018	82 VH	201 2014 FORD EXPLORER	11/25/2013	43,875.45	31,444.07	12,431.38
20111	40019	83 VH	201 2014 FORD EXPLORER	11/25/2013	41,633.20	14,918.56	26,714.64
20111	40020	82 VH	201 2014 FORD EXPLORER	11/25/2013	44,268.58	31,725.83	12,542.75
20111	40022	83 VH	201 2013 FORD TRANSIT CONNECT	12/11/2013	23,468.60	8,409.58	15,059.02

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2356500	40023	82 VH	201 2014 FORD EXPLORER 4WS	12/19/2013	35,684.68	24,979.29	10,705.39
2610000	40031	82 VH	201 2014 CHEVROLET TAHOE 4X4	1/24/2014	52,086.77	35,592.61	16,494.16
20111	40036	81 VH	201 2013 TOYOTA TACOMA 4X4	4/8/2014	29,003.50	13,465.92	15,537.58
20111	40037	81 VH	201 2013 TOYOTA TACOMA 4X4	4/8/2014	29,003.50	13,465.92	15,537.58
20111	40038	82 VH	201 2014 FORD F450	4/16/2014	48,300.80	30,448.54	17,852.26
2350000	40039	82 VH	201 2014 FORD EXPLORER	4/16/2014	42,081.93	26,359.94	15,721.99
2350000	40040	82 VH	201 2014 FORD EXPLORER	5/28/2014	43,811.04	27,016.81	16,794.23
20111	40041	82 VH	201 2014 FORD FUSION	5/29/2014	18,995.00	11,713.58	7,281.42
2358000	40045	81 VH	201 2013 FORD F-150 SUPERCREW	6/23/2014	36,304.27	15,558.96	20,745.31
2800000	40044	83 VH	201 2014 FORD F-150 CREW CAB	6/23/2014	27,570.68	8,271.21	19,299.47
2610000	40032	83 VH	201 2014 CHEVROLET TAHOE 4X4	6/30/2014	51,661.73	15,498.51	36,163.22
2610000	40047	82 VH	201 2014 FORD UTILITY	8/5/2014	46,383.03	27,056.78	19,326.25
2600000	40048	82 VH	201 2015 FORD EXPLORER	8/19/2014	34,096.84	19,321.55	14,775.29
2970000	40050	83 VH	201 2015 FORD F-250 CREW CAB	9/6/2014	41,467.39	11,749.10	29,718.29
2370000	40051	82 VH	201 2014 FORD UTILITY	9/16/2014	45,465.65	25,006.11	20,459.54
2350000	40052	82 VH	201 2014 FORD TAURUS	9/30/2014	43,161.16	23,738.63	19,422.53
2350000	40054	82 VH	201 2015 FORD TAURUS	11/3/2014	30,756.11	16,403.25	14,352.86
2970000	40056	83 VH	201 2015 FORD F-250 XL	11/13/2014	41,469.42	11,058.51	30,410.91
2350000	40111	82 VH	201 2014 FORD F-150 SUPERCREW	12/3/2014	42,362.09	21,887.08	20,475.01
2350000	40113	82 VH	201 2014 FORD F-150 SUPERCREW	12/30/2014	37,673.10	18,836.55	18,836.55
20111	40124	82 VH	201 2015 CHEVROLET TAHOE	2/27/2015	47,938.62	22,371.35	25,567.27
20111	40125	82 VH	201 2015 CHEVY SILVERADO	3/13/2015	40,264.34	18,790.03	21,474.31
20111	40130	82 VH	201 2015 FORD F250 4X4	4/27/2015	31,484.75	13,643.39	17,841.36
20111	40129	82 VH	201 2015 DODGE DURANGO	4/28/2015	36,809.48	15,950.78	20,858.70
20111	40134	82 VH	201 2015 FORD EXPLORER 4X4	5/26/2015	27,905.27	11,627.19	16,278.08
2800000	40144	82 VH	201 2014 FORD F150 SUPERCAB 4X4	6/3/2015	28,869.28	12,028.87	16,840.41
20111	40145	82 VH	201 2015 CHEVY TAHOE 4WD	7/30/2015	57,149.21	21,907.20	35,242.01
20111	40146	82 VH	201 2015 FORD EXPLORER	8/19/2015	46,509.57	17,053.51	29,456.06
20111	40148	82 VH	201 2016 CHEVY COLORADO	8/28/2015	28,361.85	10,399.35	17,962.50
20111	40149	82 VH	201 2016 CHEVY COLORADO	8/28/2015	28,361.85	10,399.35	17,962.50
20111	40147	82 VH	201 2014 CHEVY MALIBU	9/24/2015	23,740.79	8,309.28	15,431.51
20111	40150	82 VH	201 2015 FORD EXPLORER	1/15/2016	39,246.61	11,773.98	27,472.63
20111	40151	82 VH	201 2015 FORD EXPLORER	2/9/2016	43,106.84	12,213.61	30,893.23
20111	40251	82 VH	201 2016 CHEVROLET COLORADO 4WD	2/17/2016	30,547.59	8,146.03	22,401.56
20111	40254	82 VH	201 2015 FORD EXPLORER	3/17/2016	47,446.34	11,861.59	35,584.75
20111	40166	82 VH	201 2016 FORD EXPLORER UTILITY	3/31/2016	46,785.79	11,696.45	35,089.34
20111	40258	82 VH	201 2016 JEEP CHEROKEE 4X4	4/19/2016	24,885.33	5,806.58	19,078.75
20111	40261	82 VH	201 2016 CHEVROLET COLORADO 4WD EXT CAB	6/3/2016	30,718.54	6,668.25	24,050.29

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20111	40263	82 VH	201 2016 FORD F150 SUPERCAB 4X2	6/3/2016	23,600.00	5,113.33	18,486.67
20111	40262	82 VH	201 2016 CHEVROLET COLORADO 4WD EXT CAB	6/7/2016	30,718.54	6,668.25	24,050.29
20111	40159	82 VH	201 2016 FORD F150 SUPER CAB 4X4	6/17/2016	43,948.81	8,789.76	35,159.05
20111	40255	82 VH	201 2015 FORD EXPLORER	6/17/2016	48,149.35	9,629.87	38,519.48
20111	40260	82 VH	201 2015 FORD UTILITY VEHICLE	6/27/2016	46,574.73	9,314.95	37,259.78
20111	40257	82 VH	201 2016 FORD F250 CREW CAB V-67	8/15/2016	46,071.51	8,446.44	37,625.07
20111	40266	83 VH	201 2016 FORD FUSION V-113	8/30/2016	19,997.00	1,666.42	18,330.58
20111	40268	83 VH	201 2016 CHEVROLET COLORADO V-235	10/12/2016	31,150.67	2,336.30	28,814.37
20111	40269	83 VH	201 2017 FORD TRANSIT V-645	10/13/2016	24,604.75	1,845.36	22,759.39
20111	40276	83 VH	201 2017 FORD EXPLORER V-220	11/30/2016	31,213.85	1,820.81	29,393.04
20111	40272	82 VH	201 2017 FORD EXPLORER V-87	12/1/2016	42,497.30	4,958.02	37,539.28
20111	40267	80 VH	201 2017 FORD UTILITY PATROL V-34	1/3/2017	49,880.61	8,313.44	41,567.17
20111	40302	83 VH	201 FORD EXPLORER V-233	1/9/2017	31,624.50	1,581.22	30,043.28
20111	40275	81 VH	201 2017 DODGE CHARGER V-4	1/11/2017	35,012.66	2,500.90	32,511.76
20111	40318	83 VH	201 CHEVY COLORADO 4X4 PU V-294	2/9/2017	29,870.41	1,244.60	28,625.81
20111	40320	83 VH	201 CHEVY COLORADO PU 4X4 V-255	3/2/2017	30,095.29	1,003.18	29,092.11
20111	40303	82 VH	201 FORD F150 SUPERCREW PU V-68	4/1/2017	43,463.78	2,173.19	41,290.59
20111	40317	81 VH	201 DODGE CHARGER V-8	5/31/2017	33,868.63	403.20	33,465.43
20111	40274	82 VH	201 2017 FORD F-250 CREW CAB V-56	6/1/2017	51,586.68	859.78	50,726.90
20111	40319	80 VH	201 FORD UTILITY TRUCK PATROL V-45	6/7/2017	43,660.84	1,212.80	42,448.04
20111	40323	82 VH	201 CHEVY TAHOE 2WD V-10	6/30/2017	38,475.29	-	38,475.29
20111	40324	82 VH	201 FORD F150 4X4 SUPER CAB V-5	6/30/2017	34,822.78	-	34,822.78
20111	40328	80 VH	201 FORD EXPLORER PATROL V82	6/30/2017	31,111.25	-	31,111.25
20111	40330	80 VH	201 CHEVY TAHOE PATROL V83	6/30/2017	42,458.99	-	42,458.99
20111	40341	80 VH	201 FORD EXPLORER PATROL V-12	6/30/2017	31,111.25	-	31,111.25
20111	40342	80 VH	201 FORD EXPLORER PATROL V-50	6/30/2017	31,111.25	-	31,111.25
20111	40343	80 VH	201 2017 FORD UTILITY	6/30/2017	31,969.25	-	31,969.25
20111	40344	80 VH	201 2017 FORD UTILITY	6/30/2017	31,969.25	-	31,969.25
Subtotal Fleet Vehicles					5,884,593.56	3,706,620.42	2,177,973.14
Subtotal Equipment					14,469.75	3,079.30	11,390.45
Subtotal Land & Buildings					146,833.23	56,124.58	90,708.65
Subtotal Fleet Vehicles					5,884,593.56	3,706,620.42	2,177,973.14
Total Reconciled to Capital Asset System					6,045,896.54	3,765,824.30	2,280,072.24

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Unrestricted Retained Earnings Per FS 6-30-17:		\$	5,420,174
Adjustment for Board Approved 85% Confidence Level			
General Liability	(600,000)		
Workers Comp	<u>(3,698,000)</u>		
Adjusted Unrestricted Retained Earnings 6-30-17:		\$	1,122,174
 Financial Statement Expenditures:			
Operating Expenses	6,425,889		
Other Expense	<u>-</u>		
Subtotal Financial Statement Expenditures	6,425,889		
Less Depreciation	<u>-</u>		
Adjusted Financial Statement Expenditures	6,425,889		
Divided By	<u>6</u>		
Computed Allowable Working Capital			<u>1,070,982</u>
Difference Over (Under)		\$	<u>51,193</u>

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Unrestricted Retained Earnings Per G/L 6-30-17:		
Net Investment in Capital Assets	\$	464,476
Retained Earnings		1,114,779
		<hr/>
Unrestricted Retained Earnings Per FS 6-30-17:		
Less:		\$ 1,579,255
Net Investment in Capital Assets		464,476
Subtotal		<hr/> (464,476)
		1,114,779
Unrestricted Retained Earnings, As Restated		
Financial Statement Expenditures:		
Operating Expenses		6,211,650
Other Expense		-
Subtotal Financial Statement Expenditures		<hr/> 6,211,650
Less Depreciation		<hr/> (167,380)
Adjusted Financial Statement Expenditures		6,044,270
Divided By		<hr/> 6
Computed Allowable Working Capital		<hr/> 1,007,378.31
Difference Over (Under)	\$	<hr/> <hr/> 107,401

Asset Id.	Asset Description	Acquired Date	Purchase Amount	Accum Depr	Book Value
40376	DELL POWEREDGE R720XD SERVER	8/16/2013	28,620.61	18,285.38	10,335.23
40491	SERVER	6/22/2012	11,216.76	9,347.30	1,869.46
40492	SERVER	6/22/2012	11,216.75	9,347.30	1,869.45
40461	DELL POWEREDGE R610	4/2/2012	5,516.72	4,827.11	689.61
40462	DELL POWEREDGE R610	4/2/2012	5,516.72	4,827.11	689.61
40460	DELL POWEREDGE R510 SERVER	12/19/2011	9,998.58	9,165.37	833.21
Subtotal Department Equipment			72,086.14	55,799.57	16,286.57
40197	TEGILE HE-50	6/15/2017	42,389.60	588.74	41,800.86
40196	BROCADE 6510 SWITCH 24 PORTS	6/1/2017	20,272.24	281.56	19,990.68
40195	DELL POWEREDGE R730 SERVER	3/29/2017	15,380.67	640.86	14,739.81
40192	ARUBA/HP 3810 M SWITCH	3/22/2017	10,125.51	421.9	9,703.61
40194	TEGILE T4100 FLASH ARRAY	3/9/2017	28,933.91	1,607.44	27,326.47
40193	TRUSTED SYS-ASSUREON SERVER 16TB	1/26/2017	47,960.00	3,330.56	44,629.44
40399	STORAGE SERVER SS-400 5.5TB	12/21/2015	44,397.00	11,099.25	33,297.75
40398	DELL POWEREDGE R730 SERVER	10/28/2015	15,910.09	4,419.47	11,490.62
40397	DELL POWEREDGE R730 SERVER	10/28/2015	15,910.08	4,419.47	11,490.61
40396	FUJITSU PYBX2560 M1 SERVER	6/15/2015	9,035.36	3,217.15	5,818.21
40387	FUJITSU PRIMERGY BX920 SERVER	5/27/2015	10,827.81	3,759.67	7,068.14
40390	THUNDER 1030S ROUTER	4/17/2015	18,061.88	6,522.34	11,539.54
40391	THUNDER 1030S ROUTER	4/17/2015	18,061.87	6,522.34	11,539.53
40394	HP 2920-48G SWITCH	4/14/2015	9,370.68	3,514.00	5,856.68
40395	HP-3800 SWITCH	4/14/2015	9,292.40	3,484.64	5,807.76
40393	HP-5900 SWITCH	3/30/2015	23,484.49	8,806.68	14,677.81
40392	HP-5900 SWITCH	3/30/2015	23,484.48	8,806.68	14,677.80
40388	FUJITSU ETERNUS JX40 SERVER	3/20/2015	6,139.83	2,302.43	3,837.40
40385	PALO ALTO FIREWALL PA-3020	3/6/2015	5,456.19	2,121.84	3,334.35
40386	PALO ALTO FIREWALL PA-3020	3/6/2015	5,456.19	2,121.84	3,334.35
40382	FUJITSU BX900 SERVER	6/24/2014	27,772.15	13,886.07	13,886.08
40383	FUJITSU PRIMERGYBX ETHERNET SW	6/24/2014	16,876.43	8,438.22	8,438.21
40384	FUJITSU PY BX920 S4 DUAL SERVE	6/24/2014	9,873.34	4,936.68	4,936.66
40381	CISCO CATALYST 4500-X SWITCH	6/18/2014	22,687.10	11,343.54	11,343.56
40380	JUNOS PULSE GATEWAY 2600 BASE	10/29/2013	10,201.15	6,234.03	3,967.12
40379	PURE STORAGE FLASH ARRAY 420	9/26/2013	95,807.24	59,879.51	35,927.73

40374 QLOGIC SANBOX 4PT 8GB FC 1PWR	6/30/2013	5,411.55	3,607.68	1,803.87
40375 QLOGIC SANBOX 4PT 8GB FC 1PWR	6/30/2013	5,411.55	3,607.68	1,803.87
40372 DELL POWEREDGE R720	6/25/2013	13,414.95	8,943.28	4,471.67
40373 DELL POWEREDGE R720	6/25/2013	13,414.95	8,943.28	4,471.67
40371 DELL POWEREDGE R720	6/25/2013	13,414.94	8,943.28	4,471.66
40370 EXP SHELVES FOR NAS ITFILER01	5/16/2013	52,015.80	35,399.64	16,616.16
40364 DELL POWEREDGE R720	5/10/2013	13,893.71	9,648.42	4,245.29
40362 DELL POWEREDGE R720	5/10/2013	13,893.70	9,648.42	4,245.28
40363 DELL POWEREDGE R720	5/10/2013	13,893.70	9,648.42	4,245.28
40368 CISCO CATALYST 2960S SWITCH	5/10/2013	7,521.99	5,223.58	2,298.41
40369 CISCO CATALYST 3750 BASE	5/10/2013	6,618.99	4,596.50	2,022.49
40367 CISCO CATALYST 2960S SWITCH	5/10/2013	5,754.69	3,996.33	1,758.36
40365 CISCO CATALYST 2960S SWITCH	5/10/2013	5,113.99	3,551.38	1,562.61
40366 CISCO CATALYST 2960S SWITCH	5/10/2013	5,113.99	3,551.38	1,562.61
40487 EXPANSION MODULE	5/22/2012	28,976.88	24,549.86	4,427.02
40475 QUANTUM DXi6701 DISK DUPLICATN	11/8/2011	34,401.75	32,490.52	1,911.23
40476 QUANTUM DXi6701 and DXi6702 8T	11/8/2011	34,401.75	32,490.52	1,911.23
40474 5508 SERIES WIRELESS CONTROLLR	11/1/2011	17,069.34	16,121.04	948.30
40478 SERVER DELL POWEREDGE R710	11/1/2011	13,989.66	13,212.46	777.20
40479 SERVER DELL POWEREDGE R710	11/1/2011	7,871.92	7,434.61	437.31
40477 DELL POWEREDGE T610 SERVER	11/1/2011	5,889.34	5,562.17	327.17
40471 PALO ALTO NETWORKS PA-2020	10/4/2011	16,914.70	16,209.94	704.76
40472 THREAT PREVENTION SUB	10/4/2011	16,914.70	16,209.94	704.76
Subtotal IT Equipment		914,486.23	466,297.24	448,188.99
40459 NETAPP FA 3210 SAN	6/14/2011	100,153.90	100,153.90	0.00
40467 SERVER	6/14/2011	7,408.78	7,408.78	0.00
40458 DELL POWEREDGER710	5/3/2011	9,838.11	9,838.11	0.00
40448 DELL POWEREDGE SERVER	4/26/2011	9,775.37	9,775.37	0.00
40446 NETWORK STORAGE DVC	3/29/2011	26,357.27	26,357.27	0.00
40447 DELL POWEREDGE SERVER	3/29/2011	7,172.67	7,172.67	0.00
40434 PRINTER	9/30/2010	5,810.59	5,810.59	0.00
40430 DELL POWEREDGE R710 SERVER	6/1/2010	9,603.51	9,603.51	0.00
40431 DELL POWEREDGE R710 SERVER	6/1/2010	9,603.51	9,603.51	0.00
40420 GE SFP,LC connector LX/LH tran	1/21/2010	12,281.91	12,281.91	0.00

40419 Catalyst 3750 12 SFP IPS Image	1/20/2010	12,281.90	12,281.90	0.00
40418 Qlogic 4 port upgrade software	12/9/2009	11,074.36	11,074.36	0.00
40415 Quantum Scalar i500 14U Redund	6/30/2009	69,175.00	69,175.00	0.00
40417 Dell PowerEdge 2950 Server	6/30/2009	7,703.43	7,703.43	0.00
40416 BridgeWave SLE100	6/23/2009	18,593.11	18,593.11	0.00
40414 AX Series 2000 load balancer	4/6/2009	11,985.19	11,985.19	0.00
40411 LOAD BALANCER	3/27/2009	15,520.54	15,520.54	0.00
40412 LOAD BALANCER	3/27/2009	15,520.53	15,520.53	0.00
40413 I/O DRAWER	3/19/2009	22,054.89	22,054.89	0.00
40409 SERVER	1/27/2009	7,501.53	7,501.53	0.00
40407 SERVER	1/22/2009	8,251.70	8,251.70	0.00
40406 NETWORK ATTACHED STORAGE-SHELF	1/19/2009	32,866.65	32,866.65	0.00
40404 FIREWALL	1/8/2009	15,548.14	15,548.14	0.00
40405 FIREWALL	1/8/2009	15,548.14	15,548.14	0.00
40401 SERVER	11/20/2008	5,073.70	5,073.70	0.00
36774 NETWORK STORAGE DEVICE	6/30/2008	46,350.43	46,350.43	0.00
36769 SERVER	6/3/2008	7,220.33	7,220.33	0.00
36770 SERVER	6/3/2008	7,220.33	7,220.33	0.00
36762 Dell PowerEdge 1950 III Xeon	4/21/2008	6,470.86	6,470.86	0.00
36765 Dell PowerEdge 1950 III Xeon 3	4/17/2008	5,042.89	5,042.89	0.00
36764 Dell PowerEdge 1950 III Xeon	4/16/2008	6,254.59	6,254.59	0.00
36763 Dell PowerEdge 2950 III Xeon 3	4/9/2008	8,971.18	8,971.18	0.00
36759 SERVER	3/4/2008	9,269.55	9,269.55	0.00
36760 SERVER	3/4/2008	9,269.55	9,269.55	0.00
36761 SERVER	3/4/2008	9,269.55	9,269.55	0.00
36757 SERVER	1/31/2008	7,835.73	7,835.73	0.00
36756 NetApp shelf-Network Attached	1/11/2008	32,887.83	32,887.83	0.00
36754 SERVER	1/4/2008	7,881.93	7,881.93	0.00
36746 FILE SERVER	5/1/2007	8,609.06	8,609.06	0.00
36281 SERVER	4/1/2007	7,071.21	7,071.21	0.00
36282 SERVER	4/1/2007	6,009.21	6,009.21	0.00
36283 SERVER	4/1/2007	8,637.26	8,637.26	0.00
36284 SERVER	4/1/2007	6,022.21	6,022.21	0.00
36276 1113 secure access control	11/22/2006	6,290.25	6,290.25	0.00

36273 FILE SERVER	11/1/2006	10,981.44	10,981.44	0.00
36271 NETWORK STORAGE APPLIANCE	7/1/2006	50,842.76	50,842.76	0.00
36272 NETWORK STORAGE APPLIANCE	7/1/2006	50,842.75	50,842.75	0.00
36268 SERVER IBM P SERIES	5/1/2006	64,735.19	64,735.19	0.00
36261 FILE SERVER	1/30/2006	9,434.56	9,434.56	0.00
36454 SERVER	5/1/2005	5,914.36	5,914.36	0.00
36256 FIREWALL	3/1/2005	5,538.39	5,538.39	0.00
36254 FILE SERVER	2/1/2005	5,805.62	5,805.62	0.00
35528 SERVER	6/23/2003	6,001.78	6,001.78	0.00
35525 PIX FIREWALL 515E UR	6/1/2003	5,627.41	5,627.41	0.00
35520 CABLE TESTER	3/14/2003	9,724.17	9,724.17	0.00
34646 RACK	7/16/2002	6,075.71	6,075.71	0.00
33862 LAN CABLE ANALYZER	12/10/1998	6,228.01	6,228.01	0.00
28224 PDU-LIEBERT 100 KVA	9/1/1990	14,381.95	14,381.95	0.00
28225 AIR CONDITIONER-LIEBERT	9/1/1990	19,608.21	19,608.21	0.00

Subtotal Fully Depreciated Equipment		945,030.69	945,030.69	0.00
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Subtotal Department Equipment	72,086.14	55,799.57	16,286.57
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Subtotal IT Equipment	914,486.23	466,297.24	448,188.99
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Subtotal Fully Depreciated Equipment	945,030.69	945,030.69	0.00
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Total Reconciled to Capital Asset System	1,931,603.06	1,467,127.50	464,475.56
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	1,931,603.06	1,467,127.50	464,475.56
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COUNTY OF SHASTA
Appendix of Internal Service Funds

Unrestricted Retained Earnings Per FS 6-30-17:		\$	424,066
Financial Statement Expenditures:			
Operating Expenses	4,393,848		
Other Expense			
Subtotal Financial Statement Expenditures	<u>4,393,848</u>		
Less Depreciation	<u>(32,471)</u>		
Less OPEB			
Adjusted Financial Statement Expenditures	<u>4,361,376</u>		
Divided By	<u>6</u>		
Computed Allowable Working Capital			<u>726,896.02</u>
Difference Over (Under)		\$	<u><u>(302,830)</u></u>

Unrestricted Retained Earnings Per FS 6-30-17:		\$	278,456
Financial Statement Expenditures:			
Operating Expenses	1,411,271		
Other Expense			
Subtotal Financial Statement Expenditures	<u>1,411,271</u>		
Less Depreciation			
Adjusted Financial Statement Expenditures	<u>1,411,271</u>		
Divided By	<u>6</u>		
Computed Allowable Working Capital			<u>235,211.92</u>
Difference Over (Under)		\$	<u><u>43,244</u></u>

Supplemental

Fiscal Year 16/17 Actual	Total (Memo Only)	Building Use	Equipment Use	County Audit 17300	CAO 10200	Auditor 11000	TTC 11100	Purchasing 11300	County Counsel 12000	Personnel 13000
Wages & Benefits										
Salaries & Wages	4,704,921				751,278	1,408,485	621,503	103,079	1,136,798	683,778
Benefits	2,357,448				293,728	703,438	347,910	73,450	508,504	430,418
Sub Total	7,062,369				1,045,006	2,111,923	969,413	176,529	1,645,302	1,114,196
Services & Supplies										
Clothing/Personal Supplies	122					12	84	13		13
Communications	35,225				3,933	10,385	6,322	1,308	6,295	6,982
Food	10,043					175				9,868
Household Exp.	77,241				11,897	19,808	17,258	5,296	11,137	11,845
Insurance	35,209				4,829	12,776	5,464	1,120	6,435	4,585
Maint. Of Equip.	195,722				748	127,485	61,099	467	2,418	3,505
Maint. Of Struct.	87,781				14,841	21,224	19,080	6,032	12,408	14,196
Medical/Dental/Lab	60						60			
Memberships	18,885				1,588	3,444	575	320	10,409	2,549
Office Exp.	66,338				7,077	16,567	23,029	254	8,034	11,377
Office Exp. Legal Research Pubs.	17,836								17,836	
Office Exp. Opp. Center	14,900				3,315	2,060	3,491	1,378	2,264	2,392
Postage	73,880					17,565	56,315			
Secured Envelopes	6,479						6,479			
Office Exp. - Printing	1,692				1,382		310			
Office Exp. - Spec. Forms	7,815						7,815			
Investment Services	200,879						200,879			
Professional & Special Svs	109,851				19,998	14,078	23,677	386	1,771	49,941
Labor Management Negotiator	113,118									113,118
Testing Services	14,713									14,713
Info. Systems Service	659,979				16,848	462,620	99,797	5,820	29,043	45,851
Personnel Preemployment Services	94,361				9	1,366	1,524			91,462
Public & Legal Notices	24,369				128	674	10,824			12,743
Rents & Leases Equip	24,613				1,216	3,382	12,465		2,727	4,823
Rents & Leases Struct	13,727				1,200	2,160	3,427		2,585	4,355
Small Tools & Equip	57,795				3,658	26,781	12,345	20	10,826	4,165
Software	25,203				420	16,907	2,688	540	2,979	1,669
Special Dept. Expense	65,754				375	16,844	1,496		23,794	23,245
Trans. & Travel	78,806				14,273	27,521	8,066	1,636	22,764	4,546
Utilities	147,981				23,183	37,887	32,353	10,363	21,790	22,405
Sub Total	2,280,377				130,918	841,721	616,922	34,953	195,515	460,348
Cost Applied/Transfers										
Cost Applied Other	(622,993)								(470,595)	(152,398)
Cost Applied A-87	(5,860,506)				(1,095,025)	(2,419,068)	(1,952)	(212,934)	(1,333,899)	(797,628)
Cost Applied HHSA	(176,130)									(176,130)
Cost Applied AC	(75)						(75)			
Cost Applied Bank Charges	(3,054)						(3,054)			
Capital Assets	49,829						49,829			
Sub Total	(6,612,929)				(1,095,025)	(2,419,068)	44,748	(212,934)	(1,804,494)	(1,126,156)
Other Expenditures & Costs										
Building Use	2,231,638	2,231,638								

Fiscal Year 16/17 Actual	Total (Memo Only)	Building Use	Equipment Use	County Audit 17300	CAO 10200	Auditor 11000	TTC 11100	Purchasing 11300	County Counsel 12000	Personnel 13000
Equipment Use	352,367		352,367							
General Audit	64,991			64,991						
Identified Audit	13,469			13,469						
Taxes & Assessments	173				27	44	38	12	26	26
Expenditures Per Financial Statement	5,392,455	2,231,638	352,367	78,460	80,926	534,620	1,631,121	(1,440)	36,349	448,414
Cost Adjustments										
Deductions - Cost Applied	6,612,929				1,095,025	2,419,068	(44,748)	212,934	1,804,494	1,126,156
Property Tax Fees	(536,564)					(156,524)	(380,040)			
Auditors' Fees - Payroll	(884)					(884)				
Treas Investment Fees	(694,576)						(694,576)			
Legal Services Revenue	(32,187)								(32,187)	
Bank Charges	(55,224)						(55,224)			
Charges for Services - A87	(52,076)					(47,827)	(29)		(4,145)	(75)
Deduction - PY Cost Reimb Rev	424,627					204,351	216,056		4,145	75
Deduction - Direct Billed Revenue	55,224						55,224			
Prior Per. Exp. Adj.	(72,319)				(2,274)	(56,555)	(5,005)	(711)	(3,092)	(4,682)
Miscellaneous Revenue/Exp	(42,643)				(380)	(37,957)	79	(4,368)		(17)
Building Use to CSD		(565,979)			88,688	144,872	123,750	39,570	83,337	85,762
Equipment Use to CSD			(48,876)		3,942	16,371	15,847	1,015	5,610	6,090
County Audit to CSD				(1,827)	355	530	294	38	329	282
Functional Cost	10,998,762	1,665,659	303,491	76,633	1,266,281	3,020,065	862,749	247,038	1,894,841	1,662,005
Additions - 1st Allocation										
Other	2,045,782	1,665,659	303,491	76,633						
Reallocate Admin	(0)					(0)			0	
Allocable Costs	8,952,980				1,266,281	3,020,065	862,749	247,038	1,894,841	1,662,005
Unallocated	(1,116,500)				(44,093)	(257,235)	(798,881)		(16,291)	
1st Allocation	9,882,262	1,665,659	303,491	76,633	1,222,188	2,762,831	63,868	247,038	1,878,550	1,662,005
Additions - 2nd Allocation										
Other	457,898				69,458	207,799	77,567	9,781	31,417	61,876
Reallocate Admin	(0)					(0)			(0)	
Allocable Costs	457,898				69,458	207,799	77,567	9,781	31,417	61,876
Unallocated	(97,828)				(2,355)	(17,948)	(77,171)		(354)	
2nd Allocation	360,070				67,102	189,851	396	9,781	31,063	61,876
Total Allocated	10,242,332	1,665,659	303,491	76,633	1,289,291	2,952,682	64,264	256,819	1,909,613	1,723,881
Direct Billed	933,849	52,520				22,488	57,840		472,472	328,529
Unallocated	1,214,327				46,448	275,182	876,052		16,645	

Fiscal Year 16/17 Actual	1.03	1.04	1.05	1.06	1.07	1.08	1.09	1.10	1.11	1.12
10200 CAO									88,688	
11000 Auditor - Controller									144,872	
11100 TTC									123,750	
11300 Purchasing									39,570	
12000 County Counsel									83,337	
13000 Personnel									85,762	
10100 Board of Supervisors									26,015	
10300 Clerk of the Board									45,275	
11200 Assessor									234,285	
14000 Elections										
15900 Inter Mountain Fair										
16600 Land, Buildings & Improvements										
16902 Capital Proj Juvenile Hall										
16903 Capital Proj Adult Rehab Center										
17200 Surveyor										
17500 CSA Administration										
20110 Trial Courts					71					
20300 Conflict Public Defender										
20700 Public Defender							19,849			
20800 Grand Jury										
22100 County Clerk										
22700 District Attorney										153,283
22800 DCSS										
23500 Sheriff				16,602				60,177		
23600 Boating Safety										
23700 Sheriff Civil Unit	118									
24600 Detention Annex										
25600 Victim Witness										
26000 Jail										
26100 Burney Substation										
26200 Juvenile Rehab Facility										
26300 Probation					1,229					
28000 Agriculture Commissioner							19,416	30,021		
28200 Building			8,610							
28500 Knighton Rd Beetle Mitigation										
28600 Planning			11,160							
28700 Coroner								5,060		
28800 Dispatch										
29000 Recorder									85,791	
29200 Public Guardian										
29400 Wildlife										
29700 Animal Control										
29900 Public Administration										
30100 Roads			34,052					5,800		
40200 Environmental Health			8,620							
40400 Mental Health Services Act										
41000 Mental Health				39,953		4,277		2,580		
41100 Public Health				4,210		4,277		88,579		
41200 Health Care										
41700 Child Services										
42200 Alcohol & Drug										
42500 Perinatal										
50100 Social Services Administration				1,043		4,277		36,487	82,465	
50200 Health and Human Services Agency										
53000 Opportunity Center									38,106	
54200 County Indigents										
54300 Housing									61,993	
57000 Veterans' Services										13,331
59000 Community Action Agency									31,706	
59200 HSG Home IPP Admin										

Fiscal Year 16/17 Actual	1.03	1.04	1.05	1.06	1.07	1.08	1.09	1.10	1.11	1.12
59300 PHA Housing Assist Adm										
59600 Housing Rehabilitation										
61100 Library								8,820		
62000 Agriculture Extension Service										
62100 Farm Advisor										
70100 Recreation & Parks										
71000 Veterans' Hall								8,130		
00200 Fall River Mills Airport										
94000 Fleet Management										
95000 Risk Management									87,846	
92500 Information Systems									307,408	
95500 Facilities Management								10,525		
00207 Solid Waste										
00210 Shasta County Transit										
00300 Amber Lane PRD										
00301 Burney Meadows Storm Drain										
00302 Amber Ridge PRD										
00303 Marianas PRD										
00304 Coloma PRD										
00305 Vedder Road PRD										
00306 River Hill Estates PRD										
00307 Craig Lane PRD										
00308 E. Stillwater Way PRD										
00309 Fullerton Way PRD										
00310 Deer Flat Road										
00311 Skyway PRD										
00312 Mule Mt. PRD										
00313 Fore Way PRD										
00314 Blacks PRD										
00315 Logan PRD										
00316 Valparaiso PRD										
00317 Lakehead Lighting										
00318 Lark Court PRD										
00319 Manor Crest PRD										
00320 Santa Barbara Estates PRD										
00321 Victoria Highlands Estates PRD										
00322 Country Fields Estates PRD										
00324 China Gulch PRD										
00325 Manton Heights PRD										
00326 Manzanillo Orchard PRD										
00327 Lavern Lane PRD										
00328 Canto Del Lupine PRD Admin										
00329 Crowley Crk Ranchettes PRD Adm										
00330 Jordan Manor PRD Admin										
00331 Ritts Mill Road Admin										
00332 Rother Lighting										
00333 Robledo Road PRD Admin										
00334 Santa Barbara #2 PRD Admin										
00335 N Chaparral Dr PRD Admin										
00337 Woggon Lane PRD Admin										
00338 Aiden Park PRD Admin										
00339 L&R Estates PRD Admin										
00340 Squaw Carpet Fire Accs PRD Admin										
00341 Rolland Cntry Estates PRD Admin										
00342 Shelly Lane PRD Admin										
00343 Millville Way PRD Admin										
00344 Diamond Ridge PRD Admin										
00345 Mountain Gate Meadows PRD Admin										
00347 Sierra Lighting										
00351 Timber Ridge PRD Admin										
00360 Equestrian Estates PRD Admin										

Fiscal Year 16/17 Actual	1.03	1.04	1.05	1.06	1.07	1.08	1.09	1.10	1.11	1.12
00361 Tract 1323 PRD										
00364 Sonora PRD										
00366 Ponder PRD										
00367 Shasta Meadows PRD										
00368 Old Stagecoach PRD										
00369 Inter Mountain PRD										
00370 Alpine PRD										
00371 Water Agency										
00372 Dusty PRD										
00373 AQMD			11,454	94						
00374 Castella Water										
00375 Sugarloaf Water										
00376 Buckshot Ln Em Fire PRD Admin										
00377 Jones Valley Water										
00378 Palo Cedro Sewer										
00380 Amesbury Village PRD Admin										
00381 Palo Cedro Oaks PRD Admin										
00382 Shasta Lake Ranchos R/M										
00383 Holiday Acres R/M										
00384 Alpine Meadows Sewer										
00385 Belmont Storm Drain										
00386 Street Lighting Admin.										
00387 Cottonwood Sewer										
00391 Fire Protection Admin.										
00393 Burney Storm Drain										
00394 Keswick Admin.										
00395 French Gulch Water										
00396 Cragview Water										
00397 Los Palos Dr Em Fire PRD Admin										
00398 Foxwood Estates PRD Admin										
00399 Rocky Ledge estates PRD Admin										
00401 Anderson Cemetery										
00402 Burney Cemetery										
00403 Cottonwood Cemetery										
00404 Fall River Mills Cemetery										
00405 Halcumb Cemetery										
00406 Manton Cemetery										
00407 Millville Cemetery										
00408 Pine Grove Cemetery										
00422 Centerville CSD										
00423 Clear Creek CSD										
00424 Fall River Mills CSD										
00428 Shasta CSD										
00429 Mountain Gate CSD										
00441 Anderson FPD										
00442 Buckeye FPD										
00443 Burney FPD										
00444 Castella FPD										
00445 Shasta Lake FPD										
00446 Cottonwood FPD										
00447 Fall River Mills FPD										
00449 Happy Valley FPD										
00450 McArthur FPD										
00452 Millville FPD										
00461 Pine Grove MAD										
00462 Shasta MAD										
00463 Burney MAD										
00481 Fall River Mills RCD										
00482 W. Shasta RCD										
00490 ACID										
00491 Bella Vista Water										

Fiscal Year 16/17 Actual	1.03	1.04	1.05	1.06	1.07	1.08	1.09	1.10	1.11	1.12
00492 Burney Water										
00497 Mayers Memorial Hospital										
00600 Cottonwood Crk Meadows PRD										
00601 CSA #3 Castella Loan Admin										
00602 Aegean Way PRD										
00603 Village Green PRD										
00604 Butterfield PRD										
00605 Honeybee Acres PRD										
00606 Silver Saddle PRD										
00607 Wisteria Estates PRD										
00608 Santa Barbara PRD										
00609 Stillwater Ranch PRD										
00610 Sterling Ranch PRD										
00611 Mt. Lassen Woods PRD										
00612 Waterleaf Estates PRD										
00613 Jennifer Dr EFER PRD										
00614 White Oak Manor PRD										
00615 Terri Lee Terrace EFER PRD										
00616 Westview Rd EFER PRD										
00617 Sleeping Bull Estates PRD										
00618 Garth Dr EFER PRD										
00619 Clover Road PRD										
00620 Nunes Ranch PRD										
00621 No. 2 Squaw Carpet PRD										
00622 No. 2 Crowley Crk Rnchts PRD										
00623 No. 2 Los Palos Dr EFER PRD										
00624 Scenic Oak PRD										
00626 No. 1 Skylark Lane EFER PRD										
00627 Lake Drive PRD Admin										
00629 CSA #6 JV S/A Elk Trail WSAD										
00630 CSA #23 CV S/A Cragview WSAD										
00631 Laurel Glen Estates PRD Admin										
00632 Irish Creek Road PRD Admin										
00633 Sol Semente EFER PRD Admin										
00634 Stillwater Ranches #2 PRD										
00635 Tudor Oaks Acres PRD										
00835 Detention Fac Inmate Funds Adm										
00843 Prop 10 Children & Fam. 1st										
00851 IHSS Public Authority										
00862 Law Library		141								
00892 RTPA										
00928 SHASCOM										
00952 Courts	1,706	50,815								
03010 Schools										
Total	1,964.09	50,814.75	73,897.23	61,901.79	1,299.36	12,831.12	39,265.37	256,179.03	1,566,870.76	166,614.36
Direct Bill										
Less CSD's										
Total Operating										
Balance Check	1,964.09	50,814.75	73,897.23	61,901.79	1,299.36	12,831.12	39,265.37	256,179.03	1,566,870.76	166,614.36
Average Cost per Unit	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	0.6388	1.0000

Fiscal Year 16/17 Actual	2.03	3.03	3.04	4.03	5.03	5.04	5.05	5.06	5.07	5.08	5.09
10200 CAO	3,942	1,981,931		1,981,931	608	194	49	7,536,902	1,981,931	15	
11000 Auditor - Controller	16,371	2,962,774		2,962,774	8,580	670		3,247,912	2,962,774		
11100 TTC	15,847	1,641,142		1,641,142	1,324	367	7,546	1,860,559	1,641,142	2	
11300 Purchasing	1,015.44	211,491		211,491	48	52	169	235,255	211,491	17	167
12000 County Counsel	5,609.96	1,840,843		1,840,843	302	288		2,046,978	1,840,843		
13000 Personnel	6,090.47	1,575,680		1,575,680	280	330	169	1,864,350	1,575,680		167
10100 Board of Supervisors	31,502.79	524,291		524,291	158	132		576,652			
10300 Clerk of the Board		315,343		315,343	113	77	66	341,787			
11200 Assessor	20,039	3,956,957		3,956,957	298	1,002	39	4,371,833		1	
14000 Elections		1,598,195		1,598,195	1,012	523		1,705,406			566
15900 Inter Mountain Fair		18,474		18,474	13			20,877			
16600 Land, Buildings & Improvements		3,478,453		3,478,453	150			6,352,202		206	
16902 Capital Proj Juvenile Hall		287		287	2			287			
16903 Capital Proj Adult Rehab Center		184,252		184,252	21			3,004,173		24	
17200 Surveyor		17,703		17,703	8			26,321			
17500 CSA Administration		837,224		837,224	162	270	30	823,843			
20110 Trial Courts		1,959,959		1,959,959	565			2,798,542			
20300 Conflict Public Defender		2,238,536		2,238,536	1,096			2,687,682			
20700 Public Defender		3,599,888		3,599,888	552	731		4,078,619			
20800 Grand Jury		98,812		98,812	461			113,309			
22100 County Clerk		378,460		378,460	512	52	35	399,813			615
22700 District Attorney	3,455	8,076,137		8,076,137	2,858	1,605	533	8,746,864		1	
22800 DCSS		7,234,873	3,592	7,234,873	1,105	1,975	220	8,230,673		2	
23500 Sheriff	145,759	19,267,622		19,267,622	4,440	2,892	1,409	22,541,617		8	
23600 Boating Safety		874,530		874,530	304	201	238	957,048		2	
23700 Sheriff Civil Unit	844	566,211		566,211	142	131	128	593,738			
24600 Detention Annex	1,556	496,226		496,226	109	142		675,847			
25600 Victim Witness		966,659		966,659	315	312	509	1,108,122			
26000 Jail	11,823	14,706,760		14,706,760	2,826	2,135		16,573,547		3	
26100 Burney Substation		2,289,822		2,289,822	235	365		2,413,252			
26200 Juvenile Rehab Facility	3,997	5,006,123		5,006,123	487	1,242		5,068,230			
26300 Probation	1,160	12,550,394		12,550,394	2,530	2,152	37	14,661,453		1	
28000 Agriculture Commissioner	251	1,558,482		1,558,482	408	356	24	1,639,398		1	1057
28200 Building	146	2,017,009		2,017,009	674	368		2,653,902		1	224
28500 Knighton Rd Beetle Mitigation		(69)		(69)	1			191,931			
28600 Planning	146	1,799,963		1,799,963	452	326		2,239,687		1	224
28700 Coroner	5,005	1,227,975		1,227,975	565	171		2,010,548			
28800 Dispatch		1,354,127		1,354,127	11			1,359,609			
29000 Recorder	8,741	956,877		956,877	793	197	58	1,140,765		1	
29200 Public Guardian		966,686		966,686	125			966,686			
29400 Wildlife		177		177	19			427			
29700 Animal Control	1,638	528,823		528,823	120	96		586,146			
29900 Public Administration		202,783		202,783	317	34		246,263		3	
30100 Roads		19,868,037		19,868,037	5,999	2,387	231	22,821,541		16	746
40200 Environmental Health	146	2,196,039		2,196,039	961	447		3,126,197		3	224
40400 Mental Health Services Act	800	10,890,106		10,890,106	1,524	1,493	309	13,740,554		8	
41000 Mental Health		26,030,030		26,030,030	2,503	2,319	2,623	31,124,382		4	312
41100 Public Health	19,033	16,257,847		16,257,847	5,012	3,259	440	21,603,441		13	273
41200 Health Care		147,855		147,855	47			233,377			
41700 Child Services		2,185,823		2,185,823	623	465		2,789,113			
42200 Alcohol & Drug		3,386,570		3,386,570	559	411	743	3,953,149		2	
42500 Perinatal		898,980		898,980	363	193		1,078,701			
50100 Social Services Administration		102,131,131	9,878	102,131,131	6,951	12,320	9,495	113,353,192		27	1528
50200 Health and Human Services Agency		10,238,491		10,238,491	995	2,479	1,798	11,740,386		2	855
53000 Opportunity Center	6,243	6,201,809		6,201,809	1,336	5,418	113	6,739,404		2	
54200 County Indigents		1,518,620		1,518,620				2,100,035			
54300 Housing	9,847	840,835		840,835	1,078	198		874,474			1572
57000 Veterans' Services		399,140		399,140	147	152	63	443,851			643
59000 Community Action Agency		477,798		477,798	986	154		5,798,888			
59200 HSG Home IPP Admin		471,476		471,476	701			629,042			

Fiscal Year 16/17 Actual	2.03	3.03	3.04	4.03	5.03	5.04	5.05	5.06	5.07	5.08	5.09
59300 PHA Housing Assist Adm		5,124,106		5,124,106							
59600 Housing Rehabilitation		17,287		17,287	8	26		46,671			
61100 Library		1,330,326		1,330,326	26			1,419,310			
62000 Agriculture Extension Service	717	203,749		203,749	134	58		244,747			
62100 Farm Advisor		49,415		49,415	24	26		59,499			
70100 Recreation & Parks		32,390		32,390	17			46,578			
71000 Veterans' Hall		159,075		159,075	78			189,340			
00200 Fall River Mills Airport		323,739		323,739	131			329,703			
94000 Fleet Management		2,556,492		2,556,492	2,315	138	367	3,040,801	51		270
95000 Risk Management	5,600	7,143,128		7,143,128	1,458	229	169	11,008,638			309
92500 Information Systems	25,042	7,073,712		7,073,712	1,351	1,175	147	8,194,610	28		80
95500 Facilities Management		4,458,843		4,458,843	4,475	932		4,882,001	4		835
00207 Solid Waste		6,041,333		6,041,333	352	78		19,665,614	10		
00210 Shasta County Transit		621,168		621,168	59			590,094			
00300 Amber Lane PRD		294		294	6			9,239			
00301 Burney Meadows Storm Drain		18		18	3			518			
00302 Amber Ridge PRD		27		27	4			25,265			
00303 Marianas PRD		48		48	5			15,229			
00304 Coloma PRD		1,488		1,488	4			5,109			
00305 Vedder Road PRD		75		75	2			75			
00306 River Hill Estates PRD		551		551	5			85,626			
00307 Craig Lane PRD		462		462	5			25,507			
00308 E. Stillwater Way PRD		3,715		3,715	11			12,318			
00309 Fullerton Way PRD		258		258	6			5,188			
00310 Deer Flat Road		55		55	3			562			
00311 Skyway PRD		4,655		4,655	9			6,497			
00312 Mule Mt. PRD		410		410	4			5,241			
00313 Fore Way PRD		1,643		1,643	4			1,940			
00314 Blacks PRD		17,484		17,484	12			17,970			
00315 Logan PRD		19,734		19,734	12			29,236			
00316 Valparaiso PRD		339		339	4			17,526			
00317 Lakehead Lighting		1,032		1,032	29			1,069			
00318 Lark Court PRD		693		693	4			10,841			
00319 Manor Crest PRD		(22)		(22)	4			15,170			
00320 Santa Barbara Estates PRD		50,436		50,436	10			56,011			
00321 Victoria Highlands Estates PRD		959		959	4			3,398			
00322 Country Fields Estates PRD		494		494	5			12,376			
00324 China Gulch PRD		283		283	4			15,526			
00325 Manton Heights PRD		59,825		59,825	10			67,686			
00326 Manzanillo Orchard PRD		864		864	4			4,792			
00327 Lavern Lane PRD		1,505		1,505	9			29,123			
00328 Canto Del Lupine PRD Admin		268		268	4			50,512			
00329 Crowley Crk Ranchettes PRD Adm		249		249	4			24,445			
00330 Jordan Manor PRD Admin		2,875		2,875	4			4,204			
00331 Ritts Mill Road Admin		25		25	6			4,474			
00332 Rother Lighting		5,279		5,279	33			31,185			
00333 Robledo Road PRD Admin		775		775	6			30,316			
00334 Santa Barbara #2 PRD Admin		47,387		47,387	11			48,878			
00335 N Chaparral Dr PRD Admin		292		292	6			35,009			
00337 Woggon Lane PRD Admin		338		338	6			36,454			
00338 Aiden Park PRD Admin		17,288		17,288	11			30,433			
00339 L&R Estates PRD Admin		565		565	5			32,672			
00340 Squaw Carpet Fire Accs PRD Admin		287		287	4			3,437			
00341 Rolland Cntry Estates PRD Admin		25,939		25,939	10			34,633			
00342 Shelly Lane PRD Admin		3,824		3,824	6			15,714			
00343 Millville Way PRD Admin		4,086		4,086	5			13,260			
00344 Diamond Ridge PRD Admin		23,568		23,568	11			25,440			
00345 Mountain Gate Meadows PRD Admin		301		301	4			32,479			
00347 Sierra Lighting		2,121		2,121	32			7,054			
00351 Timber Ridge PRD Admin		348		348	4			23,247			
00360 Equestrian Estates PRD Admin		263		263	5			10,958			

Fiscal Year 16/17 Actual	2.03	3.03	3.04	4.03	5.03	5.04	5.05	5.06	5.07	5.08	5.09
00361 Tract 1323 PRD		588		588	19			3,836			
00364 Sonora PRD		16,913		16,913	10			47,876			
00366 Ponder PRD		390		390	5			925			
00367 Shasta Meadows PRD		899		899	4			7,571			
00368 Old Stagecoach PRD		(25)		(25)	5			11,135			
00369 Inter Mountain PRD		6,444		6,444	6			6,724			
00370 Alpine PRD		957		957	5			4,600			
00371 Water Agency		323,337		323,337	144			267,034			
00372 Dusty PRD		1,858		1,858	6			15,040			
00373 AQMD		2,311,528		2,311,528	425	145		2,625,764		3	224
00374 Castella Water		87,965		87,965	160			106,883			
00375 Sugarloaf Water		154,773		154,773	136			232,159		2	
00376 Buckshot Ln Em Fire PRD Admin		184		184	3			2,320			
00377 Jones Valley Water		632,164		632,164	371			896,711			
00378 Palo Cedro Sewer		371,683		371,683	267			468,581			
00380 Amesbury Village PRD Admin		181		181	4			10,379			
00381 Palo Cedro Oaks PRD Admin		396		396	4			54,585			
00382 Shasta Lake Ranchos R/M		31,968		31,968	10			34,453			
00383 Holiday Acres R/M		1,615		1,615	5			36,623			
00384 Alpine Meadows Sewer		57,262		57,262	131			58,435			
00385 Belmont Storm Drain		115		115	4			15,115			
00386 Street Lighting Admin.		109,162		109,162	41			185,488			
00387 Cottonwood Sewer		964,473		964,473	607			1,373,260		23	
00391 Fire Protection Admin.		5,251,539		5,251,539	2,487			7,326,496		5	
00393 Burney Storm Drain		531		531	16			30,529			
00394 Keswick Admin.		190,790		190,790	229			256,868			
00395 French Gulch Water		114,499		114,499	151			181,886			
00396 Cragview Water		81,020		81,020	166			115,141			
00397 Los Palos Dr Em Fire PRD Admin		453		453	6			10,436			
00398 Foxwood Estates PRD Admin		455		455	5			90,594			
00399 Rocky Ledge estates PRD Admin		658		658	5			110,794			
00401 Anderson Cemetery					401			183,450			
00402 Burney Cemetery					285			112,808			
00403 Cottonwood Cemetery					451			150,460			
00404 Fall River Mills Cemetery					177			16,443			
00405 Halcumb Cemetery					300			98,266			
00406 Manton Cemetery					42						
00407 Millville Cemetery					301			149,760			
00408 Pine Grove Cemetery					500			197,763			
00422 Centerville CSD					90						
00423 Clear Creek CSD					73						
00424 Fall River Mills CSD					68						
00428 Shasta CSD					68						
00429 Mountain Gate CSD					36						
00441 Anderson FPD					825			2,504,380			
00442 Buckeye FPD					50			511,439			
00443 Burney FPD					626			542,128			
00444 Castella FPD					487			149,989			
00445 Shasta Lake FPD					914			1,292,570			
00446 Cottonwood FPD					599			909,570			
00447 Fall River Mills FPD					372			78,725			
00449 Happy Valley FPD					707			796,869			
00450 McArthur FPD					248			88,625			
00452 Millville FPD					477			152,500			
00461 Pine Grove MAD					372			142,426			
00462 Shasta MAD					25						
00463 Burney MAD					377			126,699			
00481 Fall River Mills RCD					82						
00482 W. Shasta RCD					7						
00490 ACID					70						
00491 Bella Vista Water					91						

Fiscal Year 16/17 Actual	2.03	3.03	3.04	4.03	5.03	5.04	5.05	5.06	5.07	5.08	5.09
00492 Burney Water					11						
00497 Mayers Memorial Hospital					112						
00600 Cottonwood Crk Meadows PRD		277		277				25,478			
00601 CSA #3 Castella Loan Admin		10,749		10,749		8		12,244			
00602 Aegean Way PRD		384		384		4		12,466			
00603 Village Green PRD		238		238		4		20,285			
00604 Butterfield PRD		348		348		4		13,476			
00605 Honeybee Acres PRD		274		274		4		15,435			
00606 Silver Saddle PRD		3,085		3,085		5		29,459			
00607 Wisteria Estates PRD		417		417		5		75,546			
00608 Santa Barbara PRD		2,806		2,806		9		39,764			
00609 Stillwater Ranch PRD		211		211		4		23,457			
00610 Sterling Ranch PRD		305		305		4		23,444			
00611 Mt. Lassen Woods PRD		500		500		4		130,640			
00612 Waterleaf Estates PRD		5,617		5,617		9		24,137			
00613 Jennifer Dr EFER PRD		404		404		4		9,503			
00614 White Oak Manor PRD		281		281		4		17,430			
00615 Terri Lee Terrace EFER PRD		208		208		4		4,955			
00616 Westview Rd EFER PRD		493		493		4		4,132			
00617 Sleeping Bull Estates PRD		535		535		4		53,549			
00618 Garth Dr EFER PRD		239		239		4		5,433			
00619 Clover Road PRD		348		348		4		14,529			
00620 Nunes Ranch PRD		350		350		4		18,536			
00621 No. 2 Squaw Carpet PRD		215		215		4		1,390			
00622 No. 2 Crowley Crk Rnchts PRD		220		220		4		1,744			
00623 No. 2 Los Palos Dr EFER PRD		241		241		4		4,490			
00624 Scenic Oak PRD		348		348		4		6,012			
00626 No. 1 Skylark Lane EFER PRD		501		501		10		5,664			
00627 Lake Drive PRD Admin		257		257		5		1,886			
00629 CSA #6 JV S/A Elk Trail WSAD		119,822		119,822		16		119,837			
00630 CSA #23 CV S/A Cragview WSAD		15,764		15,764		9		17,271			
00631 Laurel Glen Estates PRD Admin		343		343		4		12,030			
00632 Irish Creek Road PRD Admin		201		201		3		2,593			
00633 Sol Semente EFER PRD Admin		156		156		2		153			
00634 Stillwater Ranches #2 PRD						1					
00635 Tudor Oaks Acres PRD						1					
00835 Detention Fac Inmate Funds Adm		236,374		236,374		4					
00843 Prop 10 Children & Fam. 1st						5					
00851 IHSS Public Authority		473,906		473,906		204	98	185	548,744		
00862 Law Library						181					
00892 RTPA						100	25				
00928 SHASCOM						878		5,168,843			
00952 Courts					1,188						
03010 Schools					2,653	877					
Total	352,366.71	363,238,818.19	13,470.00	363,238,818.19	95,720	54,865	27,966.37	460,797,896.26	10,213,860.73	492.00	10,888.65
Direct Bill											
Less CSD's				(10,213,861)	(11,141,40)	(1,901)	(7,932.51)	(16,791,956)	(10,213,861)	(34)	(334)
Total Operating				353,024,957	84,579	52,964	20,033.86	444,005,940		458	10554
Balance Check	352,366.71	363,238,818.19	13,470.00	363,238,818.19	95,720	54,865	27,966.37	460,797,896.26	10,213,860.73	492.00	10889
Average Cost per Unit	0.8613	0.0002	0.9999	0.0035	19	17	1.75	0.0002	0.0029	37.1707	2

Fiscal Year 16/17 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			128	15	193.00					8.00	8.88	13,576,542
11000 Auditor - Controller	328.32		2,982	18	50.50					24.00	1,360.43	12,311,491
11100 TTC			420	29	69.50					14.00	1,529.47	6,934,882
11300 Purchasing			13		23.50					2.00		910,805
12000 County Counsel			169	9						11.00		7,659,233
13000 Personnel			155	10	173.25					13.00	859.84	6,685,399
			-									
10100 Board of Supervisors			84		96.00					5.00		1,683,226
10300 Clerk of the Board			52	5	183.00					3.00	324.00	1,018,570
11200 Assessor			157	11	21.25					42.00	838.55	12,542,480
14000 Elections			607	12	106.75					9.00	980.34	4,905,613
15900 Inter Mountain Fair			-									57,839
16600 Land, Buildings & Improvements			59	32								13,309,556
16902 Capital Proj Juvenile Hall			-									863
16903 Capital Proj Adult Rehab Center			7	3								3,372,732
17200 Surveyor			1									61,736
17500 CSA Administration			86							6.00	1,311.00	2,500,154
20110 Trial Courts			64									6,719,161
20300 Conflict Public Defender			711									7,166,561
20700 Public Defender			325	1	12.50					28.00	1,743.67	11,301,638
20800 Grand Jury			303	1	125.00							311,822
22100 County Clerk			119	2	26.75					2.00		1,158,096
22700 District Attorney	241.77		1,606	48	519.00					62.00	5,778.31	25,069,127
22800 DCSS	243.43		663	9	79.75					84.00	6,407.12	22,714,798
23500 Sheriff	244.32		2,305	101	640.00					109.50	4,218.91	61,315,768
23600 Boating Safety			187	6						3.00	1,160.00	2,708,208
23700 Sheriff Civil Unit			65	1						5.00	95.00	1,727,688
24600 Detention Annex			57	1						6.00		1,670,170
25600 Victim Witness			165	3						12.00	321.00	3,043,077
26000 Jail	1,516.85		1,830	141	382.50					90.00	11,997.72	46,019,811
26100 Burney Substation			114	6						15.00		6,993,631
26200 Juvenile Rehab Facility			256	30	87.25					36.00		15,086,612
26300 Probation			1,429	76	115.75					86.00	15,487.17	39,835,981
28000 Agriculture Commissioner			188	13	59.75					13.00	1,809.18	4,760,542
28200 Building			243	19	219.75					19.00	1,412.98	6,699,857
28500 Knighton Rd Beetle Mitigation			-									191,794
28600 Planning			219	2	176.25					12.00	804.21	5,853,135
28700 Coroner			341	1	90.00					7.00	300.00	4,478,037
28800 Dispatch			2									4,067,875
29000 Recorder			140	13	36.50					9.00	792.00	3,151,090
29200 Public Guardian			24	1	557.50							2,900,765
29400 Wildlife			-									800
29700 Animal Control			57	2	23.75					5.00	377.31	1,646,112
29900 Public Administration			158	8						2.00		652,351
30100 Roads			3,894	65	721.75					84.00	4,998.30	62,616,609
40200 Environmental Health			368	39	34.75					19.00	2,226.83	7,531,363
40400 Mental Health Services Act			841	80						50.00	9,392.08	35,535,263
41000 Mental Health			1,397	82	176.50					96.00	8,490.83	83,249,255
41100 Public Health			2,534	247	191.75					145.00	10,790.37	54,258,139
41200 Health Care			28	1								529,164
41700 Child Services			396	5						17.00	95.00	7,162,360
42200 Alcohol & Drug			315	18						19.00	786.67	10,729,142
42500 Perinatal			213	3						8.00	534.00	2,877,975
50100 Social Services Administration	799.73		25,063	323	443.00				1.00	550.00	27,877.41	317,834,981
50200 Health and Human Services Agency			583	67	2180.75					106.00	8,050.33	32,234,484
53000 Opportunity Center			2,283	28	11.00					49.00	9,796.73	19,206,409
54200 County Indigents			-									5,137,276
54300 Housing	80.00		662	2	83.75					5.50	747.56	2,632,413
57000 Veterans' Services			70	1	4.25					5.00	350.06	1,256,897
59000 Community Action Agency			478	3						2.00	229.00	6,788,043
59200 HSG Home IPP Admin			431									1,573,125

Fiscal Year 16/17 Actual	6.03	6.04	6.05	7.03	8.03	8.04	8.05	8.06	8.07	9.03	9.04	
59300 PHA Housing Assist Adm			-									10,248,211
59600 Housing Rehabilitation			1							1.00		81,282
61100 Library			8	1								4,088,816
62000 Agriculture Extension Service			72	1						2.50		653,228
62100 Farm Advisor			11									158,389
70100 Recreation & Parks			8									111,382
71000 Veterans' Hall			44									515,741
00200 Fall River Mills Airport			43									977,354
94000 Fleet Management			1,484	75	0.50					5.00	374.97	8,158,865
95000 Risk Management	988.19		846	4	11.00					9.00	107.50	25,392,470
92500 Information Systems			617	182	40.50					48.00	3,860.75	22,682,013
95500 Facilities Management			3,034	90	39.75					35.00	3,365.06	13,823,021
00207 Solid Waste			186	29						3.00		31,748,938
00210 Shasta County Transit			33	1								1,832,524
00300 Amber Lane PRD			-									9,833
00301 Burney Meadows Storm Drain			-									557
00302 Amber Ridge PRD			-									25,323
00303 Marianas PRD			-									15,330
00304 Coloma PRD			-									8,088
00305 Vedder Road PRD			-									227
00306 River Hill Estates PRD			-									86,732
00307 Craig Lane PRD			-									26,436
00308 E. Stillwater Way PRD			3	1								19,762
00309 Fullerton Way PRD			-									5,710
00310 Deer Flat Road			-									675
00311 Skyway PRD			3	1								15,820
00312 Mule Mt. PRD			-									6,065
00313 Fore Way PRD			-	1								5,231
00314 Blacks PRD			4	2								52,955
00315 Logan PRD			4	2								68,721
00316 Valparaiso PRD			-									18,209
00317 Lakehead Lighting			8									3,169
00318 Lark Court PRD			-									12,231
00319 Manor Crest PRD			-									15,130
00320 Santa Barbara Estates PRD			3	1								156,896
00321 Victoria Highlands Estates PRD			-									5,320
00322 Country Fields Estates PRD			-									13,369
00324 China Gulch PRD			-									16,096
00325 Manton Heights PRD			3	1								187,350
00326 Manzanillo Orchard PRD			-									6,523
00327 Lavern Lane PRD			-									32,142
00328 Canto Del Lupine PRD Admin			-									51,052
00329 Crowley Crk Ranchettes PRD Adm			-									24,948
00330 Jordan Manor PRD Admin			-									9,959
00331 Ritts Mill Road Admin			-									4,530
00332 Rother Lighting			8									41,784
00333 Robledo Road PRD Admin			-									31,872
00334 Santa Barbara #2 PRD Admin			4	3								143,671
00335 N Chaparral Dr PRD Admin			-									35,599
00337 Woggon Lane PRD Admin			-									37,135
00338 Aiden Park PRD Admin			4	2								65,025
00339 L&R Estates PRD Admin			-									33,807
00340 Squaw Carpet Fire Accs PRD Admin			-									4,016
00341 Rolland Cntry Estates PRD Admin			3	1								86,524
00342 Shelly Lane PRD Admin			-									23,368
00343 Millville Way PRD Admin			-									21,437
00344 Diamond Ridge PRD Admin			4	2								72,593
00345 Mountain Gate Meadows PRD Admin			-									33,085
00347 Sierra Lighting			8									11,337
00351 Timber Ridge PRD Admin			-									23,946
00360 Equestrian Estates PRD Admin			-									11,488

Fiscal Year 16/17 Actual	6.03	6.04	6.05	7.03	8.03	8.04	8.05	8.06	8.07	9.03	9.04	
00361 Tract 1323 PRD			-									5,030
00364 Sonora PRD			3									81,715
00366 Ponder PRD			-									1,709
00367 Shasta Meadows PRD			-									9,374
00368 Old Stagecoach PRD			-									11,089
00369 Inter Mountain PRD			-									19,617
00370 Alpine PRD			-									6,519
00371 Water Agency			50	4	17.50							913,923
00372 Dusty PRD			-									18,763
00373 AQMD			196	19	19.00					7.00	44.63	7,261,450
00374 Castella Water			64									283,036
00375 Sugarloaf Water			48									541,892
00376 Buckshot Ln Em Fire PRD Admin			-									2,691
00377 Jones Valley Water			117	2								2,161,528
00378 Palo Cedro Sewer			108	4								1,212,326
00380 Amesbury Village PRD Admin			-									10,744
00381 Palo Cedro Oaks PRD Admin			-									55,381
00382 Shasta Lake Ranchos R/M			3	1								98,403
00383 Holiday Acres R/M			-									39,857
00384 Alpine Meadows Sewer			42									173,132
00385 Belmont Storm Drain			-									15,349
00386 Street Lighting Admin.			8									403,862
00387 Cottonwood Sewer			306	9								3,303,150
00391 Fire Protection Admin.			1,496	142	30.25					3.00	363.25	17,834,099
00393 Burney Storm Drain			8									31,615
00394 Keswick Admin.			78									638,754
00395 French Gulch Water			45	1								411,081
00396 Cragview Water			60									277,406
00397 Los Palos Dr Em Fire PRD Admin			1									11,350
00398 Foxwood Estates PRD Admin			-									91,508
00399 Rocky Ledge estates PRD Admin			-									112,115
00401 Anderson Cemetery			241									184,092
00402 Burney Cemetery			160									113,253
00403 Cottonwood Cemetery			275									151,186
00404 Fall River Mills Cemetery			101									16,721
00405 Halcumb Cemetery			176									98,742
00406 Manton Cemetery			14									56
00407 Millville Cemetery			168									150,229
00408 Pine Grove Cemetery			308									198,571
00422 Centerville CSD			36									126
00423 Clear Creek CSD			34									107
00424 Fall River Mills CSD			32									100
00428 Shasta CSD			32									100
00429 Mountain Gate CSD			7									43
00441 Anderson FPD			516									2,505,721
00442 Buckeye FPD			14									511,503
00443 Burney FPD			365									543,119
00444 Castella FPD			304									150,780
00445 Shasta Lake FPD			585									1,294,069
00446 Cottonwood FPD			373									910,542
00447 Fall River Mills FPD			230									79,327
00449 Happy Valley FPD			448									798,024
00450 McArthur FPD			147									89,020
00452 Millville FPD			298									153,275
00461 Pine Grove MAD			229									143,027
00462 Shasta MAD			-									25
00463 Burney MAD			231									127,307
00481 Fall River Mills RCD			36									118
00482 W. Shasta RCD			3									10
00490 ACID			32									102
00491 Bella Vista Water			41									132

Fiscal Year 16/17 Actual	6.03	6.04	6.05	7.03	8.03	8.04	8.05	8.06	8.07	9.03	9.04	
00492 Burney Water			-									11
00497 Mayers Memorial Hospital			43									155
00600 Cottonwood Crk Meadows PRD			-									26,035
00601 CSA #3 Castella Loan Admin	261.06		-									34,011
00602 Aegean Way PRD			-									13,239
00603 Village Green PRD			-									20,766
00604 Butterfield PRD			-									14,177
00605 Honeybee Acres PRD			-									15,988
00606 Silver Saddle PRD			-									35,633
00607 Wisteria Estates PRD			-									76,386
00608 Santa Barbara PRD			3									45,387
00609 Stillwater Ranch PRD			-									23,882
00610 Sterling Ranch PRD			-									24,058
00611 Mt. Lassen Woods PRD			-									131,643
00612 Waterleaf Estates PRD			3	1								35,383
00613 Jennifer Dr EFER PRD			-									10,316
00614 White Oak Manor PRD			-									17,996
00615 Terri Lee Terrace EFER PRD			-									5,376
00616 Westview Rd EFER PRD			-									5,122
00617 Sleeping Bull Estates PRD			-									54,623
00618 Garth Dr EFER PRD			-									5,916
00619 Clover Road PRD			-									15,229
00620 Nunes Ranch PRD			-									19,240
00621 No. 2 Squaw Carpet PRD			-									1,825
00622 No. 2 Crowley Crk Rnchts PRD			-									2,187
00623 No. 2 Los Palos Dr EFER PRD			-									4,977
00624 Scenic Oak PRD			-									6,712
00626 No. 1 Skylark Lane EFER PRD			-									6,675
00627 Lake Drive PRD Admin			-									2,404
00629 CSA #6 JV S/A Elk Trail WSAD			4									359,501
00630 CSA #23 CV S/A Cragview WSAD			2									48,810
00631 Laurel Glen Estates PRD Admin			-									12,719
00632 Irish Creek Road PRD Admin			-									2,999
00633 Sol Semente EFER PRD Admin			-									467
00634 Stillwater Ranches #2 PRD			-									1
00635 Tudor Oaks Acres PRD			-									1
00835 Detention Fac Inmate Funds Adm			-									472,751
00843 Prop 10 Children & Fam. 1st			-			1.00						6
00851 IHSS Public Authority			98	5	37.50					4.00		1,497,187
00862 Law Library			105									427
00892 RTPA			57									183
00928 SHASCOM			549									5,170,270
00952 Courts	52,515.12		421									106,645
03010 Schools	1,448.75		91,601									96,580
Total	58,667.54	0	163,448	2,181	8,113.25	0.01	0.01	0.01	1.00	2,015.50	152,398.42	1,200,663,625
Direct Bill												
Less CSD's	(328.32)	-	(3,867)	-81	(510)					(72)	(3,759)	(37,249,638)
Total Operating	58,339.22	0	159,581	2100	7,604	0	0	0	1	1944	148,640	797,577,695
Balance Check	58,667.54	0	163,448	2181	8,113.25	0	0.01	0.01	1.00	2016	152,398.42	1,200,663,625
Average Cost per Unit	0.99	-	0	118	176.1642	0	0.0022	0.0022	480349.1637	796	0.7803	481,529

Fiscal Year 16/17 Actual	1.03	1.04	5.03	6.03	6.05	8.03	8.07	9.03	9.04	Total
10200 CAO									(9)	(9)
11000 Auditor - Controller				(307)					(1,360)	(1,668)
11100 TTC									(1,529)	(1,529)
13000 Personnel									(860)	(860)
10300 Clerk of the Board									(324)	(324)
11200 Assessor									(839)	(839)
14000 Elections									(980)	(980)
17500 CSA Administration									(1,311)	(1,311)
20700 Public Defender									(1,744)	(1,744)
22700 District Attorney				(220)					(5,778)	(5,999)
22800 DCSS				(222)					(6,407)	(6,630)
23500 Sheriff				(226)					(4,219)	(4,444)
23600 Boating Safety									(1,160)	(1,160)
23700 Sheriff Civil Unit									(95)	(95)
25600 Victim Witness									(321)	(321)
26000 Jail				(1,399)					(11,998)	(13,397)
26300 Probation									(15,487)	(15,487)
28000 Agriculture Commissioner									(1,809)	(1,809)
28200 Building									(1,413)	(1,413)
28600 Planning									(804)	(804)
28700 Coroner									(300)	(300)
29000 Recorder									(792)	(792)
29200 Public Guardian						(1,700)				(1,700)
29700 Animal Control									(377)	(377)
30100 Roads									(4,998)	(4,998)
40200 Environmental Health									(2,227)	(2,227)
40400 Mental Health Services Act								(8,468)	(9,392)	(17,860)
41000 Mental Health								(16,258)	(8,491)	(24,749)
41100 Public Health								(24,557)	(10,790)	(35,347)
41700 Child Services								(2,879)	(95)	(2,974)
42200 Alcohol & Drug								(3,218)	(787)	(4,005)
42500 Perinatal								(1,355)	(534)	(1,889)
50100 Social Services Administration				(755)			(470,596)	(93,146)	(27,877)	(592,373)
50200 Health and Human Services Agency								(17,952)	(8,050)	(26,002)
53000 Opportunity Center								(8,298)	(9,797)	(18,095)
54300 Housing									(748)	(748)
57000 Veterans' Services									(350)	(350)
59000 Community Action Agency									(229)	(229)
94000 Fleet Management									(375)	(375)
95000 Risk Management				(893)					(108)	(1,001)
92500 Information Systems									(3,861)	(3,861)
95500 Facilities Management									(3,365)	(3,365)
00373 AQMD									(45)	(45)
00601 CSA #3 Castella Loan Admin				(241)						(241)
00843 Prop 10 Children & Fam. 1st			(101.36)			(176)				(278)
00952 Courts	(1,706)	(50,815)	(22,386)	(52,112)	(16)					(127,034)
03010 Schools				(1,449)						(1,449)
Total	(1,706)	(50,815)	(22,488)	(57,824)	(16)	(1,876)	(470,596)	(176,131)	(152,398)	(933,849)
Direct Bill	1,706	50,815	22,488	57,824	16	1,876	470,596	176,131	152,398	933,849