

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

ACTUAL COST FOR FISCAL YEAR 2018/2019



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 2018/2019 and billings for fiscal year 2020/2021, 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:  _____

Brian Muir
Shasta County
Auditor-Controller

Date: December 17, 2019

**County of Shasta
Countywide Cost Allocation Plan**

Fiscal Year 18/19 Actual

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County of Shasta
Countywide Cost Allocation Plan
EXHIBIT A

Fiscal Year 18/19 Actual	Building Use	Equipment Use	County Audit	County Admin Office	Auditor-Controller	Treasurer-Tax Collector	Purchasing	County Counsel	Personnel	Total Actual Costs FY 2018-19 (To Be Used As 2020-21 Estimate)	Roll Forward FY 2018-19 (2018-19 Actual Cost Minus 18-19 Est Paid)		Add'l Adj For FY 2020-21 Estimates	Total Claimable Costs FY 2020-21
10100 Board of Supervisors	24,543	31,503	103	1,865	5,744	10	-	17,953	4,507	86,228	447	-	-	86,676
10300 Clerk of the Board	42,714	-	72	1,308	4,819	9	349	27,001	3,605	79,878	(5,419)	-	-	74,458
11200 Assessor	221,030	20,039	769	13,914	27,266	18	2,621	1,137	37,822	324,616	(6,834)	-	-	317,782
14000 Elections	-	-	402	7,277	40,614	113	3,494	12,316	8,793	73,010	10,283	-	-	83,293
15900 Inter Mountain Fair	-	-	2	36	247	-	-	-	-	285	(31)	-	-	254
17200 Surveyor	-	-	2	36	109	-	-	-	-	147	(74)	-	-	74
17500 CSA Administration	-	-	160	2,894	9,678	13	2,097	-	5,392	20,233	4,670	-	-	24,903
20110 Trial Courts	71	-	323	5,837	11,942	7	-	-	-	18,179	(502)	-	-	17,677
20300 Conflict Public Defender	-	-	404	7,303	17,451	68	-	-	-	25,226	(4,418)	-	-	20,809
20700 Public Defender	25,326	-	586	10,597	21,451	26	3,197	4,879	25,117	91,178	9,672	-	-	100,850
20800 Grand Jury	-	-	15	268	5,810	24	349	15,016	-	21,482	(9,777)	-	-	11,705
22100 County Clerk	-	-	81	1,471	12,301	14	1,747	1,232	1,803	18,650	(1,150)	-	-	17,499
22700 District Attorney	153,283	3,455	1,488	26,917	85,879	141	10,186	38,180	52,670	372,200	(44,660)	-	-	327,540
22800 DCSS	-	-	1,201	21,729	53,936	67	1,101	3,790	75,196	157,020	(11,540)	-	-	145,480
23500 Sheriff	99,689	5,993	3,090	55,894	145,105	247	19,918	308,285	97,721	735,943	88,663	-	-	824,606
23600 Boating Safety	-	-	149	2,692	10,627	21	3,494	-	2,700	19,683	3,659	-	-	23,342
23700 Sheriff Civil Unit	118	844	77	1,390	4,609	6	349	-	4,507	11,900	(565)	-	-	11,334
24600 Detention Annex	-	1,556	81	1,460	4,670	4	175	-	5,408	13,354	383	-	-	13,737
25600 Victim Witness	-	-	210	3,793	16,762	21	1,747	-	9,833	32,367	6,427	-	-	38,794
26000 Jail	-	10,279	2,826	51,108	92,375	172	17,647	104,783	80,022	359,211	45,122	-	-	404,333
26100 Burney Substation	-	-	334	6,045	10,030	12	349	-	13,520	30,291	(2,192)	-	-	28,099
26200 Juvenile Rehab Facility	-	3,997	871	15,748	31,364	27	4,368	1,658	32,449	90,481	(11,594)	-	-	78,887
26300 Probation	53,949	1,160	2,190	39,616	96,101	163	3,669	44,670	76,426	317,945	36,437	-	-	354,382
28000 Agriculture Commissioner	-	2,049	292	5,285	17,404	19	4,193	12,648	11,348	53,239	8,879	-	-	62,118
28200 Building	8,902	-	354	6,395	24,494	24	1,223	23,496	16,972	81,858	(10,384)	-	-	71,474
28500 Knighton Rd Beetle Mitigation	-	-	0	0	58	-	-	-	-	58	2	-	-	60
28600 Planning	11,538	-	275	4,969	15,287	21	175	91,330	10,816	134,410	60,557	-	-	194,967
28700 Coroner	16,994	6,247	229	4,135	13,885	32	1,223	4,737	6,310	53,792	3,575	-	-	57,367
28800 Dispatch	-	-	250	4,521	542	0	-	-	-	5,313	(252)	-	-	5,060
29000 Recorder	80,937	8,741	214	3,872	22,897	14	2,097	805	8,112	127,691	(4,126)	-	-	123,565
29200 Public Guardian	-	-	141	2,547	2,534	3	175	(4,812)	-	588	(102,369)	-	-	(101,781)
29400 Wildlife	-	-	0	1	374	-	-	-	-	375	11	-	-	386
29700 Animal Control	-	1,638	75	1,361	4,068	6	-	1,232	3,543	11,923	(4,073)	-	-	7,850
29900 Public Administration	-	-	41	744	8,438	19	-	-	1,803	11,045	1,013	-	-	12,058
30100 Roads	40,495	-	4,290	77,590	152,912	409	15,200	7,769	75,208	373,875	(102,961)	-	-	270,913
40200 Environmental Health	10,078	-	419	7,585	24,353	31	1,398	13,027	17,021	73,912	4,484	-	-	78,397
40400 Mental Health Services Act	-	800	2,046	37,003	65,540	104	10,833	-	29,845	146,170	7,472	-	-	153,641
41000 Mental Health	92,757	-	5,275	95,401	129,597	222	12,056	5,495	69,524	410,327	67,350	-	-	477,677
41100 Public Health	107,156	21,414	3,336	60,335	182,790	326	33,721	663	102,054	511,794	25,920	-	-	537,713
41200 Health Care	-	894	50	910	2,104	6	4,019	-	-	7,983	6,377	-	-	14,360
41700 Child Services	-	-	323	5,845	16,226	35	1,048	-	12,920	36,397	(3,416)	-	-	32,981
42200 Alcohol & Drug	-	-	796	14,399	25,246	52	1,398	-	12,894	54,785	8,306	-	-	63,091
42500 Perinatal	-	-	154	2,788	10,871	24	874	-	5,377	20,089	1,056	-	-	21,145
50100 Social Services Administration	124,782	-	32,523	329,935	400,161	434	21,840	18,138	361,313	1,289,125	(82,791)	-	-	1,206,334
50200 Health & Human Services Agency	-	-	2,183	39,487	83,863	72	12,405	495,681	77,292	710,984	146,235	-	-	857,220

County of Shasta
Countywide Cost Allocation Plan
EXHIBIT A

Fiscal Year 18/19 Actual	Equipment		County Audit	County Admin Office	Auditor-Controller	Treasurer-		County Counsel	Personnel	Total Actual Costs FY 2018-19 (To Be Used As 2020-21 Estimate)	Roll Forward FY 2018-19 (2018-19 Actual Cost Minus 18-19 Est Paid)		Add'l Adj For FY 2020-21 Estimates	Total Claimable Costs FY 2020-21
	Building Use	Use				Tax Collector	Purchasing				19 Actual Cost	19 Actual Cost Minus 18-19 Est Paid		
53000 Opportunity Center	35,950	8,107	1,172	21,196	110,835	49	4,543	1,232	38,676	221,760	(40)	-	-	221,720
54200 County Indigents	-	-	220	3,980	352	-	-	-	-	4,552	(1,599)	-	-	2,953
54300 Housing	58,472	9,847	133	2,405	9,628	17	1,747	40,170	8,111	130,529	9,370	-	-	139,899
57000 Veterans' Services	13,331	-	73	1,328	7,199	7	699	379	4,472	27,488	1,088	-	-	28,576
59000 Community Action Agency	29,898	-	175	3,163	44,825	137	2,795	-	3,500	84,495	26,530	-	-	111,025
59200 HSG Home IPP Admin	-	-	225	4,065	1,145	2	-	-	-	5,436	(9,691)	-	-	(4,254)
59300 PHA Housing Assistance Adm	-	-	791	14,306	724	-	175	-	-	15,996	(3,136)	-	-	12,860
59600 Housing Rehabilitation	-	-	212	3,831	282	2	-	-	-	4,327	2,848	-	-	7,175
61100 Library	8,820	-	234	4,232	866	1	175	-	-	14,327	(395)	-	-	13,932
62000 Agriculture Extension Service	-	717	34	609	3,715	5	-	-	1,803	6,882	(280)	-	-	6,601
62100 Farm Advisor	-	-	0	0	5	-	-	-	-	6	(1,086)	-	-	(1,081)
70100 Recreation & Parks	-	-	8	145	367	1	-	-	-	521	76	-	-	598
71000 Veterans' Hall	8,521	-	21	389	1,187	3	524	-	-	10,645	400	-	-	11,045
00200 Fall River Mills Airport	-	-	62	1,127	2,920	7	349	-	-	4,466	708	-	-	5,174
94000 Fleet Management	-	-	574	10,377	61,261	204	9,959	-	4,477	86,851	14,651	-	-	101,502
95000 Risk Management	82,876	3,733	1,275	23,051	21,994	55	-	4,974	8,112	146,070	(18,546)	-	-	127,524
92500 Information Systems	290,016	30,140	1,176	21,265	48,686	65	26,557	5,921	43,433	467,259	(6,705)	-	-	460,554
95500 Facilities Management	10,799	-	801	14,496	125,243	423	12,580	86,356	31,030	281,728	106,456	-	-	388,184
00207 Solid Waste	-	-	567	10,257	12,176	28	4,193	-	3,605	30,827	(10,406)	-	-	20,421
00210 Shasta County Transit	-	-	106	1,921	1,559	5	175	-	-	3,766	79	-	-	3,845
00300 Amber Lane PRD	-	-	0	3	114	-	-	-	-	118	(6)	-	-	112
00302 Amber Ridge PRD	-	-	0	3	106	-	-	-	-	110	24	-	-	134
00303 Marianas PRD	-	-	0	4	130	0	-	-	-	134	45	-	-	179
00304 Coloma PRD	-	-	0	2	112	0	-	-	-	114	30	-	-	144
00305 Vedder Road PRD	-	-	-	-	11	-	-	-	-	11	(23)	-	-	(12)
00306 River Hill Estates PRD	-	-	0	4	115	0	-	-	-	120	13	-	-	133
00307 Craig Lane PRD	-	-	0	2	125	0	-	-	-	128	19	-	-	146
00308 E. Stillwater Way PRD	-	-	0	5	137	-	-	-	-	142	(195)	-	-	(53)
00309 Fullerton Way PRD	-	-	0	3	105	-	-	-	-	109	(2)	-	-	107
00310 Deer Flat Road	-	-	-	-	-	-	-	-	-	-	(52)	-	-	(52)
00311 Skyway PRD	-	-	0	4	91	-	-	-	-	95	(212)	-	-	(117)
00312 Mule Mt. PRD	-	-	0	2	103	-	-	-	-	105	22	-	-	127
00313 Fore Way PRD	-	-	0	3	91	-	-	-	-	94	(111)	-	-	(17)
00314 Blacks PRD	-	-	0	5	97	-	-	-	-	102	(425)	-	-	(323)
00315 Logan PRD	-	-	0	6	112	-	-	-	-	118	(415)	-	-	(297)
00316 Valparaiso PRD	-	-	1	10	107	-	-	-	-	117	32	-	-	148
00317 Lakehead Lighting	-	-	0	2	578	1	-	-	-	582	28	-	-	610
00318 Lark Court PRD	-	-	0	3	110	-	-	-	-	113	28	-	-	140
00319 Manor Crest PRD	-	-	0	5	123	-	-	-	-	128	45	-	-	173
00320 Santa Barbara Estates PRD	-	-	0	5	99	-	-	-	-	104	(404)	-	-	(299)
00321 Victoria Highlands Estates PRD	-	-	0	1	92	-	-	-	-	94	21	-	-	115
00322 Country Fields Estates PRD	-	-	0	4	134	0	-	-	-	138	42	-	-	180
00324 China Gulch PRD	-	-	0	4	124	-	-	-	-	128	44	-	-	172
00325 Manton Heights PRD	-	-	0	6	103	-	-	-	-	110	(438)	-	-	(328)
00326 Manzanillo Orchard PRD	-	-	0	1	98	-	-	-	-	100	27	-	-	126

County of Shasta
Countywide Cost Allocation Plan
EXHIBIT A

Fiscal Year 18/19 Actual	Building Use	Equipment Use	County Audit	County Admin Office	Auditor-Controller	Treasurer-Tax Collector	Purchasing	County Counsel	Personnel	Total Actual Costs FY 2018-19 (To Be Used As 2020-21 Estimate)	Roll Forward FY 2018-19 (2018-19 Actual Cost Minus 18-19 Est Paid)		Add'l Adj For FY 2020-21 Estimates	Total Claimable Costs FY 2020-21
00327 Lavern Lane PRD	-	-	0	1	115	-	-	-	-	116	(61)	-	56	
00328 Canto Del Lupine PRD Admin	-	-	0	3	106	-	-	-	-	110	26	-	136	
00329 Crowley Crk Ranchettes PRD Adm	-	-	0	2	124	0	-	-	-	126	40	-	166	
00330 Jordan Manor PRD Admin	-	-	0	2	92	-	-	-	-	95	3	-	98	
00331 Ritts Mill Road Admin	-	-	0	0	92	-	-	-	-	92	(20)	-	72	
00332 Rother Lighting	-	-	1	12	662	1	-	-	-	675	35	-	710	
00333 Robledo Road PRD Admin	-	-	4	66	193	0	-	-	-	263	142	-	405	
00334 Santa Barbara #2 PRD Admin	-	-	0	6	152	-	-	-	-	158	(591)	-	(433)	
00335 N Chaparral Dr PRD Admin	-	-	0	4	129	-	-	-	-	133	20	-	152	
00337 Woggon Lane PRD Admin	-	-	0	3	134	-	-	-	-	138	15	-	153	
00338 Aiden Park PRD Admin	-	-	0	5	95	-	-	-	-	100	(415)	-	(314)	
00339 L&R Estates PRD Admin	-	-	0	3	143	0	-	-	-	147	41	-	188	
00340 Squaw Carpet Fire Accs PRD Admin	-	-	0	2	92	-	-	-	-	94	17	-	111	
00341 Rolland Cntry Estates PRD Admin	-	-	0	5	116	-	-	-	-	121	(281)	-	(159)	
00342 Shelly Lane PRD Admin	-	-	0	3	119	-	-	-	-	121	(0)	-	121	
00343 Millville Way PRD Admin	-	-	0	3	98	-	-	-	-	101	(2)	-	100	
00344 Diamond Ridge PRD Admin	-	-	0	6	156	-	-	-	-	162	(380)	-	(217)	
00345 Mountain Gate Meadows PRD Admin	-	-	0	3	121	-	-	-	-	124	40	-	164	
00347 Sierra Lighting	-	-	0	6	640	1	-	-	-	647	39	-	687	
00351 Timber Ridge PRD Admin	-	-	0	3	104	-	-	-	-	107	25	-	132	
00360 Equestrian Estates PRD Admin	-	-	0	3	110	-	-	-	-	113	18	-	131	
00361 Tract 1323 PRD	-	-	0	2	350	-	-	-	-	352	0	-	353	
00364 Sonora PRD	-	-	0	7	140	0	-	-	-	147	(115)	-	32	
00366 Ponder PRD	-	-	0	2	107	-	-	-	-	109	11	-	120	
00367 Shasta Meadows PRD	-	-	0	3	105	-	-	-	-	108	29	-	137	
00368 Old Stagecoach PRD	-	-	0	4	116	-	-	-	-	120	33	-	153	
00369 Inter Mountain PRD	-	-	1	22	122	-	-	-	-	146	14	-	160	
00370 Alpine PRD	-	-	0	3	114	-	-	-	-	117	23	-	140	
00371 Water Agency	-	-	26	466	2,645	5	349	3,269	-	6,760	(782)	-	5,978	
00372 Dusty PRD	-	-	0	5	140	0	-	-	-	146	22	-	168	
00373 AQMD	12,045	1,059	412	7,444	13,356	22	1,223	7,058	6,306	48,925	5,942	-	54,867	
00374 Castella Water	-	-	17	309	3,429	9	-	-	-	3,764	400	-	4,164	
00375 Sugarloaf Water	-	-	52	946	4,626	8	-	-	-	5,633	2,361	-	7,994	
00376 Buckshot Ln Em Fire PRD Admin	-	-	0	2	70	-	-	-	-	72	14	-	85	
00377 Jones Valley Water	-	-	141	2,544	8,054	15	1,223	-	-	11,977	2,191	-	14,169	
00378 Palo Cedro Sewer	-	-	72	1,310	5,499	13	524	-	-	7,419	423	-	7,842	
00380 Amesbury Village PRD Admin	-	-	0	6	104	-	-	-	-	110	36	-	146	
00381 Palo Cedro Oaks PRD Admin	-	-	0	5	138	-	-	-	-	143	49	-	192	
00382 Shasta Lake Ranchos R/M	-	-	0	7	133	0	-	-	-	141	(298)	-	(157)	
00383 Holiday Acres R/M	-	-	0	6	135	0	-	-	-	141	33	-	174	
00384 Alpine Meadows Sewer	-	-	9	160	2,710	5	-	-	-	2,884	185	-	3,069	
00385 Belmont Storm Drain	-	-	0	0	194	-	-	-	-	195	71	-	265	
00386 Street Lighting Admin.	-	-	15	276	813	1	-	-	-	1,104	(123)	-	981	
00387 Cottonwood Sewer	-	-	240	4,335	15,237	43	1,922	-	-	21,776	4,494	-	26,270	
00391 Fire Protection Admin.	-	46,597	888	16,058	67,461	189	24,810	1,753	2,704	160,460	67,692	-	228,152	

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EXHIBIT A

Fiscal Year 18/19 Actual	Building Use	Equipment Use	County Audit	County Admin Office	Auditor-Controller	Treasurer-Tax Collector	Purchasing	County Counsel	Personnel	Total Actual Costs	Roll Forward FY		Total Claimable Costs FY 2020-21
										FY 2018-19 (To Be Used As 2020-21 Estimate)	2018-19 (2018-19 Actual Cost Minus 18-19 Est Paid)	Add'l Adj For FY 2020-21 Estimates	
00393 Burney Storm Drain	-	-	0	1	462	2	-	-	-	465	159	-	624
00394 Keswick Admin.	-	-	39	714	4,920	11	-	-	-	5,684	591	-	6,276
00395 French Gulch Water	-	-	22	389	3,549	8	175	-	-	4,143	707	-	4,849
00396 Cragview Water	-	-	14	254	3,665	8	-	-	-	3,941	485	-	4,426
00397 Los Palos Dr Em Fire PRD Admin	-	-	0	2	94	-	-	-	-	96	(21)	-	75
00398 Foxwood Estates PRD Admin	-	-	3	53	132	-	-	-	-	187	80	-	268
00399 Rocky Ledge estates PRD Admin	-	-	0	3	143	-	-	-	-	147	22	-	169
00401 Anderson Cemetery	-	-	-	-	8,992	35	-	-	-	9,026	1,425	-	10,452
00402 Burney Cemetery	-	-	-	-	12,529	49	-	-	-	12,577	7,176	-	19,754
00403 Cottonwood Cemetery	-	-	-	-	10,721	42	-	-	-	10,763	2,229	-	12,992
00404 Fall River Mills Cemetery	-	-	-	-	22	-	-	-	-	22	(3,327)	-	(3,304)
00405 Halcumb Cemetery	-	-	-	-	8,044	31	-	-	-	8,074	2,393	-	10,467
00406 Manton Cemetery	-	-	-	-	463	0	-	-	-	463	(326)	-	137
00407 Millville Cemetery	-	-	-	-	6,999	25	-	-	-	7,024	1,322	-	8,347
00408 Pine Grove Cemetery	-	-	-	-	10,672	41	-	-	-	10,713	1,246	-	11,959
00422 Centerville CSD	-	-	-	-	828	1	-	-	-	829	(863)	-	(35)
00423 Clear Creek CSD	-	-	-	-	617	1	-	-	-	618	(749)	-	(130)
00424 Fall River Mills CSD	-	-	-	-	580	1	-	-	-	581	(708)	-	(127)
00428 Shasta CSD	-	-	-	-	586	1	-	-	-	586	(703)	-	(117)
00429 Mountain Gate CSD	-	-	-	-	684	1	-	-	-	685	16	-	701
00441 Anderson FPD	-	-	-	-	20,939	83	-	-	-	21,022	4,894	-	25,916
00442 Buckeye FPD	-	-	-	-	1,074	2	-	-	-	1,076	26	-	1,102
00443 Burney FPD	-	-	-	-	1,030	1	-	-	-	1,032	(10,902)	-	(9,871)
00444 Castella FPD	-	-	-	-	22,582	92	-	-	-	22,674	13,456	-	36,130
00445 Shasta Lake FPD	-	-	-	-	28,807	116	-	-	-	28,923	11,383	-	40,306
00446 Cottonwood FPD	-	-	-	-	17,165	66	-	-	-	17,231	5,717	-	22,948
00447 Fall River Mills FPD	-	-	-	-	10,788	43	-	-	-	10,831	3,796	-	14,627
00449 Happy Valley FPD	-	-	-	-	27,393	112	-	-	-	27,505	13,988	-	41,493
00450 McArthur FPD	-	-	-	-	5,745	22	-	-	-	5,767	1,062	-	6,829
00452 Millville FPD	-	-	-	-	8,905	35	-	-	-	8,940	(95)	-	8,845
00461 Pine Grove MAD	-	-	-	-	8,956	35	-	-	-	8,991	1,944	-	10,935
00462 Shasta MAD	-	-	-	-	519	-	-	-	-	519	43	-	563
00463 Burney MAD	-	-	-	-	6,075	23	-	-	-	6,098	(1,047)	-	5,051
00481 Fall River Mills RCD	-	-	-	-	745	1	-	-	-	746	(798)	-	(52)
00482 W. Shasta RCD	-	-	-	-	45	0	-	-	-	45	(80)	-	(34)
00490 ACID	-	-	-	-	647	1	-	-	-	648	(675)	-	(27)
00491 Bella Vista Water	-	-	-	-	804	1	-	-	-	805	(904)	-	(99)
00492 Burney Water	-	-	-	-	218	0	-	-	-	219	7	-	225
00497 Mayers Memorial Hospital	-	-	-	-	1,296	1	-	-	-	1,298	(819)	-	479
00600 Cottonwood Crk Meadows PRD	-	-	0	2	136	0	-	-	-	138	56	-	194
00601 CSA #3 Castella Loan Admin	-	-	2	33	157	-	-	-	-	192	(22)	-	170
00602 Aegean Way PRD	-	-	0	3	100	-	-	-	-	103	19	-	122
00603 Village Green PRD	-	-	0	4	102	-	-	-	-	106	25	-	131
00604 Butterfield PRD	-	-	0	2	100	-	-	-	-	103	23	-	125
00605 Honeybee Acres PRD	-	-	0	3	100	-	-	-	-	104	19	-	123

County of Shasta
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Fiscal Year 18/19 Actual	Building Use	Equipment Use	County Audit	County Admin Office	Auditor-Controller	Treasurer-Tax Collector	Purchasing	County Counsel	Personnel	Total Actual Costs FY 2018-19 (To Be Used As 2020-21 Estimate)	Roll Forward FY 2018-19 (2018-19 Actual Cost Minus 18-19 Est Paid)		Add'l Adj For FY 2020-21 Estimates	Total Claimable Costs FY 2020-21
00606 Silver Saddle PRD	-	-	0	4	114	-	-	-	-	119	16	-	-	135
00607 Wisteria Estates PRD	-	-	1	9	123	-	-	-	-	133	17	-	-	150
00608 Santa Barbara PRD	-	-	0	3	117	-	-	-	-	121	(64)	-	-	57
00609 Stillwater Ranch PRD	-	-	0	4	113	-	-	-	-	118	41	-	-	159
00610 Sterling Ranch PRD	-	-	0	3	103	-	-	-	-	107	20	-	-	126
00611 Mt. Lassen Woods PRD	-	-	1	11	140	-	-	-	-	152	52	-	-	203
00612 Waterleaf Estates PRD	-	-	0	5	103	-	-	-	-	108	(201)	-	-	(93)
00613 Jennifer Dr EFER PRD	-	-	0	2	94	-	-	-	-	96	17	-	-	113
00614 White Oak Manor PRD	-	-	0	3	107	-	-	-	-	110	30	-	-	140
00615 Terri Lee Terrace EFER PRD	-	-	0	3	92	-	-	-	-	95	23	-	-	118
00616 Westview Rd EFER PRD	-	-	0	3	92	-	-	-	-	95	12	-	-	107
00617 Sleeping Bull Estates PRD	-	-	0	3	123	-	-	-	-	125	31	-	-	156
00618 Garth Dr EFER PRD	-	-	0	3	98	-	-	-	-	101	23	-	-	124
00619 Clover Road PRD	-	-	0	2	106	-	-	-	-	108	24	-	-	132
00620 Nunes Ranch PRD	-	-	0	2	97	-	-	-	-	100	19	-	-	118
00621 No. 2 Squaw Carpet PRD	-	-	0	2	91	-	-	-	-	93	22	-	-	115
00622 No. 2 Crowley Crk Rnchts PRD	-	-	0	2	118	0	-	-	-	120	48	-	-	168
00623 No. 2 Los Palos Dr EFER PRD	-	-	0	2	92	-	-	-	-	94	22	-	-	116
00624 Scenic Oak PRD	-	-	0	3	98	-	-	-	-	102	19	-	-	121
00625 No. 2 Butterfield Ln EFER PRD	-	-	-	-	90	-	-	-	-	90	86	-	-	176
00626 No. 1 Skylark Lane EFER PRD	-	-	0	3	104	-	-	-	-	107	(77)	-	-	30
00627 Lake Drive PRD Admin	-	-	0	3	1	-	-	-	-	4	(84)	-	-	(80)
00629 CSA #6 JV S/A Elk Trail WSAD	-	-	20	367	360	1	-	-	-	748	(21)	-	-	727
00630 CSA # 23 CV S/A Cragview WSAD	-	-	3	48	191	0	-	-	-	241	2	-	-	243
00631 Laurel Glen Estates PRD Admin	-	-	0	1	80	-	-	-	-	82	9	-	-	91
00632 Irish Creek Road PRD Admin	-	-	0	2	92	-	-	-	-	95	37	-	-	132
00633 Sol Semente EFER PRD Admin	-	-	0	4	103	-	-	-	-	107	64	-	-	172
00634 Stillwater Ranches #2 PRD	-	-	0	2	97	-	-	-	-	99	75	-	-	174
00635 Tudor Oaks Acres PRD	-	-	0	2	92	-	-	-	-	95	71	-	-	166
00637 Beagle Street PRD	-	-	0	2	81	-	-	-	-	83	83	-	-	166
00638 Oak Tree Lane PRD Admin	-	-	0	2	87	-	-	-	-	89	89	-	-	178
00851 IHSS Public Authority	-	-	67	1,207	5,268	8	175	6,300	3,605	16,630	(1,531)	-	-	15,099
00862 Law Library	141	-	-	-	3,633	13	-	-	-	3,788	239	-	-	4,026
00892 RTPA	-	-	-	-	2,177	8	-	-	-	2,185	246	-	-	2,431
00928 SHASCOM	-	-	-	-	24,193	96	-	142	-	24,432	6,679	-	-	31,111
03010 Schools	-	-	-	-	42,892	3	-	-	-	42,895	(25,586)	-	-	17,309
Subtotal	1,665,230	220,809	78,627	1,163,774	2,820,613	5,384	295,605	1,408,661	1,519,678	9,178,383	360,568	0	-	9,538,951
Direct Billed	8,288	-	283	5,123	25,754	63,185	2,621	535,644	284,331	925,228	-	-	-	-
Unallocated	-	-	-	75,097	464,137	1,011,842	-	36,122	-	1,587,197	-	-	-	-
Total	1,673,518	220,809	78,911	1,243,993	3,310,504	1,080,411	298,226	1,980,427	1,804,009	11,690,808	360,568	0	-	9,538,951

County of Shasta
Countywide Cost Allocation Plan
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Fiscal Year	18/19 Actual	ACTUAL	ESTIMATES	ROLL	ADJUSTMENTS	PROPOSED
		FY 2018-19	PAID FOR FY 2018-19	FORWARD FOR FY 2018-19	FY 2020-21 ESTIMATE	CHARGE FY 2020-21
10100	Board of Supervisors	86,228	85,781	447		86,676
10300	Clerk of the Board	79,878	85,297	(5,419)		74,458
11200	Assessor	324,616	331,450	(6,834)		317,782
14000	Elections	73,010	62,728	10,283		83,293
15900	Inter Mountain Fair	285	316	(31)		254
17200	Surveyor	147	221	(74)		74
17500	CSA Administration	20,233	15,563	4,670		24,903
20110	Trial Courts	18,179	18,681	(502)		17,677
20300	Confilict Public Defender	25,226	29,644	(4,418)		20,809
20700	Public Defender	91,178	81,506	9,672		100,850
20800	Grand Jury	21,482	31,259	(9,777)		11,705
22100	County Clerk	18,650	19,800	(1,150)		17,499
22700	District Attorney	372,200	416,859	(44,660)		327,540
22800	DCSS	157,020	168,561	(11,540)		145,480
23500	Sheriff	735,943	647,280	88,663		824,606
23600	Boating Safety	19,683	16,024	3,659		23,342
23700	Sheriff Civil Unit	11,900	12,465	(565)		11,334
24600	Detention Annex	13,354	12,971	383		13,737
25600	Victim Witness	32,367	25,940	6,427		38,794
26000	Jail	359,211	314,089	45,122		404,333
26100	Burney Substation	30,291	32,483	(2,192)		28,099
26200	Juvenile Rehab Facility	90,481	102,076	(11,594)		78,887
26300	Probation	317,945	281,508	36,437		354,382
28000	Agriculture Commissioner	53,239	44,360	8,879		62,118
28200	Building	81,858	92,243	(10,384)		71,474
28500	Knighton Rd Beetle Mitigation	58	56	2		60
28600	Planning	134,410	73,853	60,557		194,967
28700	Coroner	53,792	50,216	3,575		57,367
28800	Dispatch	5,313	5,565	(252)		5,060
29000	Recorder	127,691	131,816	(4,126)		123,565
29200	Public Guardian	588	102,957	(102,369)		(101,781)
29400	Wildlife	375	363	11		386
29700	Animal Control	11,923	15,997	(4,073)		7,850
29900	Public Administration	11,045	10,033	1,013		12,058
30100	Roads	373,875	476,836	(102,961)		270,913
40200	Environmental Health	73,912	69,428	4,484		78,397
40400	Mental Health Services Act	146,170	138,698	7,472		153,641
41000	Mental Health	410,327	342,977	67,350		477,677

County of Shasta
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Fiscal Year 18/19 Actual	ACTUAL	ESTIMATES	ROLL	ADJUSTMENTS	PROPOSED
	FY 2018-19	PAID FOR FY 2018-19	FORWARD FOR FY 2018-19	FY 2020-21 ESTIMATE	CHARGE FY 2020-21
41100 Public Health	511,794	485,874	25,920		537,713
41200 Health Care	7,983	1,605	6,377		14,360
41700 Child Services	36,397	39,813	(3,416)		32,981
42200 Alcohol & Drug	54,785	46,478	8,306		63,091
42500 Perinatal	20,089	19,032	1,056		21,145
50100 Social Services Administration	1,289,125	1,371,916	(82,791)		1,206,334
50200 Health and Human Services Agency	710,984	564,749	146,235		857,220
53000 Opportunity Center	221,760	221,800	(40)		221,720
54200 County Indigents	4,552	6,151	(1,599)		2,953
54300 Housing	130,529	121,159	9,370		139,899
57000 Veterans' Services	27,488	26,400	1,088		28,576
59000 Community Action Agency	84,495	57,964	26,530		111,025
59200 HSG Home IPP Admin	5,436	15,127	(9,691)		(4,254)
59300 PHA Housing Assistance Adm	15,996	19,132	(3,136)		12,860
59600 Housing Rehabilitation	4,327	1,479	2,848		7,175
61100 Library	14,327	14,722	(395)		13,932
62000 Agriculture Extension Service	6,882	7,162	(280)		6,601
62100 Farm Advisor	6	1,092	(1,086)		(1,081)
70100 Recreation & Parks	521	445	76		598
71000 Veterans' Hall	10,645	10,245	400		11,045
00200 Fall River Mills Airport	4,466	3,759	708		5,174
94000 Fleet Management	86,851	72,200	14,651		101,502
95000 Risk Management	146,070	164,615	(18,546)		127,524
92500 Information Systems	467,259	473,964	(6,705)		460,554
95500 Facilities Management	281,728	175,272	106,456		388,184
00207 Solid Waste	30,827	41,233	(10,406)		20,421
00210 Shasta County Transit	3,766	3,688	79		3,845
00300 Amber Lane PRD	118	123	(6)		112
00302 Amber Ridge PRD	110	86	24		134
00303 Marianas PRD	134	88	45		179
00304 Coloma PRD	114	85	30		144
00305 Vedder Road PRD	11	33	(23)		(12)
00306 River Hill Estates PRD	120	106	13		133
00307 Craig Lane PRD	128	109	19		146
00308 E. Stillwater Way PRD	142	337	(195)		(53)
00309 Fullerton Way PRD	109	110	(2)		107
00310 Deer Flat Road	-	52	(52)		(52)
00311 Skyway PRD	95	306	(212)		(117)

County of Shasta
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Fiscal Year 18/19 Actual	ACTUAL	ESTIMATES	ROLL	ADJUSTMENTS	PROPOSED
	FY 2018-19	PAID FOR FY 2018-19	FORWARD FOR FY 2018-19	FY 2020-21 ESTIMATE	CHARGE FY 2020-21
00312 Mule Mt. PRD	105	83	22		127
00313 Fore Way PRD	94	205	(111)		(17)
00314 Blacks PRD	102	527	(425)		(323)
00315 Logan PRD	118	533	(415)		(297)
00316 Valparaiso PRD	117	85	32		148
00317 Lakhead Lighting	582	553	28		610
00318 Lark Court PRD	113	85	28		140
00319 Manor Crest PRD	128	83	45		173
00320 Santa Barbara Estates PRD	104	508	(404)		(299)
00321 Victoria Highlands Estates PRD	94	73	21		115
00322 Country Fields Estates PRD	138	97	42		180
00324 China Gulch PRD	128	85	44		172
00325 Manton Heights PRD	110	548	(438)		(328)
00326 Manzanillo Orchard PRD	100	73	27		126
00327 Lavern Lane PRD	116	177	(61)		56
00328 Canto Del Lupine PRD Admin	110	83	26		136
00329 Crowley Crk Ranchettes PRD Adm	126	87	40		166
00330 Jordan Manor PRD Admin	95	92	3		98
00331 Ritts Mill Road Admin	92	112	(20)		72
00332 Rother Lighting	675	639	35		710
00333 Robledo Road PRD Admin	263	121	142		405
00334 Santa Barbara #2 PRD Admin	158	749	(591)		(433)
00335 N Chaparral Dr PRD Admin	133	113	20		152
00337 Woggon Lane PRD Admin	138	123	15		153
00338 Aiden Park PRD Admin	100	515	(415)		(314)
00339 L&R Estates PRD Admin	147	106	41		188
00340 Squaw Carpet Fire Accs PRD Admin	94	77	17		111
00341 Rolland Cntry Estates PRD Admin	121	402	(281)		(159)
00342 Shelly Lane PRD Admin	121	121	(0)		121
00343 Millville Way PRD Admin	101	103	(2)		100
00344 Diamond Ridge PRD Admin	162	542	(380)		(217)
00345 Mountain Gate Meadows PRD Admin	124	84	40		164
00347 Sierra Lighting	647	608	39		687
00351 Timber Ridge PRD Admin	107	82	25		132
00360 Equestrian Estates PRD Admin	113	95	18		131
00361 Tract 1323 PRD	352	352	0		353
00364 Sonora PRD	147	263	(115)		32
00366 Ponder PRD	109	98	11		120

County of Shasta
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Fiscal Year 18/19 Actual	ACTUAL	ESTIMATES	ROLL	ADJUSTMENTS	PROPOSED
	FY 2018-19	PAID FOR FY 2018-19	FORWARD FOR FY 2018-19	FY 2020-21 ESTIMATE	CHARGE FY 2020-21
00367 Shasta Meadows PRD	108	78	29		137
00368 Old Stagecoach PRD	120	87	33		153
00369 Inter Mountain PRD	146	132	14		160
00370 Alpine PRD	117	94	23		140
00371 Water Agency	6,760	7,542	(782)		5,978
00372 Dusty PRD	146	123	22		168
00373 AQMD	48,925	42,982	5,942		54,867
00374 Castella Water	3,764	3,365	400		4,164
00375 Sugarloaf Water	5,633	3,272	2,361		7,994
00376 Buckshot Ln Em Fire PRD Admin	72	58	14		85
00377 Jones Valley Water	11,977	9,786	2,191		14,169
00378 Palo Cedro Sewer	7,419	6,996	423		7,842
00380 Amesbury Village PRD Admin	110	74	36		146
00381 Palo Cedro Oaks PRD Admin	143	94	49		192
00382 Shasta Lake Ranchos R/M	141	438	(298)		(157)
00383 Holiday Acres R/M	141	109	33		174
00384 Alpine Meadows Sewer	2,884	2,699	185		3,069
00385 Belmont Storm Drain	195	124	71		265
00386 Street Lighting Admin.	1,104	1,228	(123)		981
00387 Cottonwood Sewer	21,776	17,282	4,494		26,270
00391 Fire Protection Admin.	160,460	92,768	67,692		228,152
00393 Burney Storm Drain	465	306	159		624
00394 Keswick Admin.	5,684	5,093	591		6,276
00395 French Gulch Water	4,143	3,436	707		4,849
00396 Cragview Water	3,941	3,456	485		4,426
00397 Los Palos Dr Em Fire PRD Admin	96	117	(21)		75
00398 Foxwood Estates PRD Admin	187	107	80		268
00399 Rocky Ledge estates PRD Admin	147	124	22		169
00401 Anderson Cemetery	9,026	7,601	1,425		10,452
00402 Burney Cemetery	12,577	5,401	7,176		19,754
00403 Cottonwood Cemetery	10,763	8,534	2,229		12,992
00404 Fall River Mills Cemetery	22	3,349	(3,327)		(3,304)
00405 Halcumb Cemetery	8,074	5,681	2,393		10,467
00406 Manton Cemetery	463	790	(326)		137
00407 Millville Cemetery	7,024	5,702	1,322		8,347
00408 Pine Grove Cemetery	10,713	9,467	1,246		11,959
00422 Centerville CSD	829	1,692	(863)		(35)
00423 Clear Creek CSD	618	1,367	(749)		(130)

County of Shasta
Countywide Cost Allocation Plan
EXHIBIT B

Fiscal Year 18/19 Actual	ACTUAL	ESTIMATES	ROLL	ADJUSTMENTS	PROPOSED
	FY 2018-19	PAID FOR FY 2018-19	FORWARD FOR FY 2018-19	FY 2020-21 ESTIMATE	CHARGE FY 2020-21
00424 Fall River Mills CSD	581	1,289	(708)		(127)
00428 Shasta CSD	586	1,289	(703)		(117)
00429 Mountain Gate CSD	685	669	16		701
00441 Anderson FPD	21,022	16,129	4,894		25,916
00442 Buckeye FPD	1,076	1,050	26		1,102
00443 Burney FPD	1,032	11,934	(10,902)		(9,871)
00444 Castella FPD	22,674	9,218	13,456		36,130
00445 Shasta Lake FPD	28,923	17,540	11,383		40,306
00446 Cottonwood FPD	17,231	11,514	5,717		22,948
00447 Fall River Mills FPD	10,831	7,035	3,796		14,627
00449 Happy Valley FPD	27,505	13,517	13,988		41,493
00450 McArthur FPD	5,767	4,705	1,062		6,829
00452 Millville FPD	8,940	9,035	(95)		8,845
00461 Pine Grove MAD	8,991	7,047	1,944		10,935
00462 Shasta MAD	519	476	43		563
00463 Burney MAD	6,098	7,145	(1,047)		5,051
00481 Fall River Mills RCD	746	1,544	(798)		(52)
00482 W. Shasta RCD	45	125	(80)		(34)
00490 ACID	648	1,322	(675)		(27)
00491 Bella Vista Water	805	1,709	(904)		(99)
00492 Burney Water	219	212	7		225
00497 Mayers Memorial Hospital	1,298	2,116	(819)		479
00600 Cottonwood Crk Meadows PRD	138	82	56		194
00601 CSA #3 Castella Loan Admin	192	214	(22)		170
00602 Aegean Way PRD	103	84	19		122
00603 Village Green PRD	106	81	25		131
00604 Butterfield PRD	103	80	23		125
00605 Honeybee Acres PRD	104	85	19		123
00606 Silver Saddle PRD	119	103	16		135
00607 Wisteria Estates PRD	133	116	17		150
00608 Santa Barbara PRD	121	185	(64)		57
00609 Stillwater Ranch PRD	118	77	41		159
00610 Sterling Ranch PRD	107	87	20		126
00611 Mt. Lassen Woods PRD	152	100	52		203
00612 Waterleaf Estates PRD	108	309	(201)		(93)
00613 Jennifer Dr EFER PRD	96	79	17		113
00614 White Oak Manor PRD	110	80	30		140
00615 Terri Lee Terrace EFER PRD	95	73	23		118

County of Shasta
Countywide Cost Allocation Plan
EXHIBIT B

Fiscal Year 18/19 Actual	ACTUAL	ESTIMATES	ROLL	ADJUSTMENTS	PROPOSED
	FY 2018-19	PAID FOR FY 2018-19	FORWARD FOR FY 2018-19	FY 2020-21 ESTIMATE	CHARGE FY 2020-21
00616 Westview Rd EFER PRD	95	83	12		107
00617 Sleeping Bull Estates PRD	125	94	31		156
00618 Garth Dr EFER PRD	101	77	23		124
00619 Clover Road PRD	108	85	24		132
00620 Nunes Ranch PRD	100	81	19		118
00621 No. 2 Squaw Carpet PRD	93	72	22		115
00622 No. 2 Crowley Crk Rnchts PRD	120	72	48		168
00623 No. 2 Los Palos Dr EFER PRD	94	73	22		116
00624 Scenic Oak PRD	102	83	19		121
00625 No. 2 Butterfield Ln EFER PRD	90	5	86		176
00626 No. 1 Skylark Lane EFER PRD	107	185	(77)		30
00627 Lake Drive PRD Admin	4	89	(84)		(80)
00629 CSA #6 JV S/A Elk Trail WSAD	748	769	(21)		727
00630 CSA #23 CV S/A Cragview WSAD	241	240	2		243
00631 Laurel Glen Estates PRD Admin	82	72	9		91
00632 Irish Creek Road PRD Admin	95	58	37		132
00633 Sol Semente EFER PRD Admin	107	43	64		172
00634 Stillwater Ranches #2 PRD	99	24	75		174
00635 Tudor Oaks Acres PRD	95	24	71		166
00637 Beagle Street PRD	83	-	83		166
00638 Oak Tree Lane PRD Admin	89	-	89		178
00851 IHSS Public Authority	16,630	18,162	(1,531)		15,099
00862 Law Library	3,788	3,549	239		4,026
00892 RTPA	2,185	1,939	246		2,431
00928 SHASCOM	24,432	17,753	6,679		31,111
03010 Schools	42,895	68,481	(25,586)		17,309
Total	9,178,383	8,817,815	360,568	0	9,538,951

County of Shasta
Countywide Cost Allocation Plan
EXHIBIT C

Fiscal Year 18/19 Actual	Total Expenditures	Cost Adjustments	Total Allocated
Building Use	2,207,475	(533,957)	
Equipment Use	282,958	(62,149)	
County Audit	80,635	(1,724)	
10200 CAO	2,245,930	(1,046,409)	
11000 Auditor - Controller	759,659	2,632,519	
11100 TTC	1,725,915	(744,954)	
11300 Purchasing	(43,825)	335,719	
12000 County Counsel	6,649	2,030,684	
13000 Personnel	(251,316)	2,066,997	
10100 Board of Supervisors			86,228
10300 Clerk of the Board			79,878
11200 Assessor			324,616
14000 Elections			73,010
15900 Inter Mountain Fair			285
17200 Surveyor			147
17500 CSA Administration			20,233
20110 Trial Courts			18,179
20300 Conflict Public Defender			25,226
20700 Public Defender			91,178
20800 Grand Jury			21,482
22100 County Clerk			18,650
22700 District Attorney			372,200
22800 DCSS			157,020
23500 Sheriff			735,943
23600 Boating Safety			19,683
23700 Sheriff Civil Unit			11,900
24600 Detention Annex			13,354
25600 Victim Witness			32,367
26000 Jail			359,211
26100 Burney Substation			30,291
26200 Juvenile Rehab Facility			90,481
26300 Probation			317,945
28000 Agriculture Commissioner			53,239
28200 Building			81,858
28500 Knighton Rd Beetle Mitigation			58
28600 Planning			134,410
28700 Coroner			53,792
28800 Dispatch			5,313
29000 Recorder			127,691
29200 Public Guardian			588
29400 Wildlife			375
29700 Animal Control			11,923

County of Shasta
Countywide Cost Allocation Plan
EXHIBIT C

Fiscal Year 18/19 Actual	Total Expenditures	Cost Adjustments	Total Allocated
29900 Public Administration			11,045
30100 Roads			373,875
40200 Environmental Health			73,912
40400 Mental Health Services Act			146,170
41000 Mental Health			410,327
41100 Public Health			511,794
41200 Health Care			7,983
41700 Child Services			36,397
42200 Alcohol & Drug			54,785
42500 Perinatal			20,089
50100 Social Services Administration			1,289,125
50200 Health and Human Services Agency			710,984
53000 Opportunity Center			221,760
54200 County Indigents			4,552
54300 Housing			130,529
57000 Veterans' Services			27,488
59000 Community Action Agency			84,495
59200 HSG Home IPP Admin			5,436
59300 PHA Housing Assistance Adm			15,996
59600 Housing Rehabilitation			4,327
61100 Library			14,327
62000 Agriculture Extension Service			6,882
62100 Farm Advisor			6
70100 Recreation & Parks			521
71000 Veterans' Hall			10,645
00200 Fall River Mills Airport			4,466
94000 Fleet Management			86,851
95000 Risk Management			146,070
92500 Information Systems			467,259
95500 Facilities Management			281,728
00207 Solid Waste			30,827
00210 Shasta County Transit			3,766
00300 Amber Lane PRD			118
00302 Amber Ridge PRD			110
00303 Marianas PRD			134
00304 Coloma PRD			114
00305 Vedder Road PRD			11
00306 River Hill Estates PRD			120
00307 Craig Lane PRD			128
00308 E. Stillwater Way PRD			142
00309 Fullerton Way PRD			109
00311 Skyway PRD			95
00312 Mule Mt. PRD			105

County of Shasta
Countywide Cost Allocation Plan
EXHIBIT C

<u>Fiscal Year 18/19 Actual</u>	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>
00313 Fore Way PRD			94
00314 Blacks PRD			102
00315 Logan PRD			118
00316 Valparaiso PRD			117
00317 Lakehead Lighting			582
00318 Lark Court PRD			113
00319 Manor Crest PRD			128
00320 Santa Barbara Estates PRD			104
00321 Victoria Highlands Estates PRD			94
00322 Country Fields Estates PRD			138
00324 China Gulch PRD			128
00325 Manton Heights PRD			110
00326 Manzanillo Orchard PRD			100
00327 Lavern Lane PRD			116
00328 Canto Del Lupine PRD Admin			110
00329 Crowley Crk Ranchettes PRD Adm			126
00330 Jordan Manor PRD Admin			95
00331 Ritts Mill Road Admin			92
00332 Rother Lighting			675
00333 Robledo Road PRD Admin			263
00334 Santa Barbara #2 PRD Admin			158
00335 N Chaparral Dr PRD Admin			133
00337 Woggon Lane PRD Admin			138
00338 Aiden Park PRD Admin			100
00339 L&R Estates PRD Admin			147
00340 Squaw Carpet Fire Accs PRD Admin			94
00341 Rolland Cntry Estates PRD Admin			121
00342 Shelly Lane PRD Admin			121
00343 Millville Way PRD Admin			101
00344 Diamond Ridge PRD Admin			162
00345 Mountain Gate Meadows PRD Admin			124
00347 Sierra Lighting			647
00351 Timber Ridge PRD Admin			107
00360 Equestrian Estates PRD Admin			113
00361 Tract 1323 PRD			352
00364 Sonora PRD			147
00366 Ponder PRD			109
00367 Shasta Meadows PRD			108
00368 Old Stagecoach PRD			120
00369 Inter Mountain PRD			146
00370 Alpine PRD			117
00371 Water Agency			6,760
00372 Dusty PRD			146

County of Shasta
Countywide Cost Allocation Plan
EXHIBIT C

<u>Fiscal Year 18/19 Actual</u>	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>
00373 AQMD			48,925
00374 Castella Water			3,764
00375 Sugarloaf Water			5,633
00376 Buckshot Ln Em Fire PRD Admin			72
00377 Jones Valley Water			11,977
00378 Palo Cedro Sewer			7,419
00380 Amesbury Village PRD Admin			110
00381 Palo Cedro Oaks PRD Admin			143
00382 Shasta Lake Ranchos R/M			141
00383 Holiday Acres R/M			141
00384 Alpine Meadows Sewer			2,884
00385 Belmont Storm Drain			195
00386 Street Lighting Admin.			1,104
00387 Cottonwood Sewer			21,776
00391 Fire Protection Admin.			160,460
00393 Burney Storm Drain			465
00394 Keswick Admin.			5,684
00395 French Gulch Water			4,143
00396 Cragview Water			3,941
00397 Los Palos Dr Em Fire PRD Admin			96
00398 Foxwood Estates PRD Admin			187
00399 Rocky Ledge estates PRD Admin			147
00401 Anderson Cemetery			9,026
00402 Burney Cemetery			12,577
00403 Cottonwood Cemetery			10,763
00404 Fall River Mills Cemetery			22
00405 Halcumb Cemetery			8,074
00406 Manton Cemetery			463
00407 Millville Cemetery			7,024
00408 Pine Grove Cemetery			10,713
00422 Centerville CSD			829
00423 Clear Creek CSD			618
00424 Fall River Mills CSD			581
00428 Shasta CSD			586
00429 Mountain Gate CSD			685
00441 Anderson FPD			21,022
00442 Buckeye FPD			1,076
00443 Burney FPD			1,032
00444 Castella FPD			22,674
00445 Shasta Lake FPD			28,923
00446 Cottonwood FPD			17,231
00447 Fall River Mills FPD			10,831
00449 Happy Valley FPD			27,505

County of Shasta
Countywide Cost Allocation Plan
EXHIBIT C

<u>Fiscal Year 18/19 Actual</u>	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>
00450 McArthur FPD			5,767
00452 Millville FPD			8,940
00461 Pine Grove MAD			8,991
00462 Shasta MAD			519
00463 Burney MAD			6,098
00481 Fall River Mills RCD			746
00482 W. Shasta RCD			45
00490 ACID			648
00491 Bella Vista Water			805
00492 Burney Water			219
00497 Mayers Memorial Hospital			1,298
00600 Cottonwood Crk Meadows PRD			138
00601 CSA #3 Castella Loan Admin			192
00602 Aegean Way PRD			103
00603 Village Green PRD			106
00604 Butterfield PRD			103
00605 Honeybee Acres PRD			104
00606 Silver Saddle PRD			119
00607 Wisteria Estates PRD			133
00608 Santa Barbara PRD			121
00609 Stillwater Ranch PRD			118
00610 Sterling Ranch PRD			107
00611 Mt. Lassen Woods PRD			152
00612 Waterleaf Estates PRD			108
00613 Jennifer Dr EFER PRD			96
00614 White Oak Manor PRD			110
00615 Terri Lee Terrace EFER PRD			95
00616 Westview Rd EFER PRD			95
00617 Sleeping Bull Estates PRD			125
00618 Garth Dr EFER PRD			101
00619 Clover Road PRD			108
00620 Nunes Ranch PRD			100
00621 No. 2 Squaw Carpet PRD			93
00622 No. 2 Crowley Crk Rnchts PRD			120
00623 No. 2 Los Palos Dr EFER PRD			94
00624 Scenic Oak PRD			102
00625 No. 2 Butterfield Ln EFER PRD			90
00626 No. 1 Skylark Lane EFER PRD			107
00627 Lake Drive PRD Admin			4
00629 CSA #6 JV S/A Elk Trail WSAD			748
00630 CSA # 23 CV S/A Cragview WSAD			241
00631 Laurel Glen Estates PRD Admin			82
00632 Irish Creek Road PRD Admin			95

County of Shasta
Countywide Cost Allocation Plan
EXHIBIT C

<u>Fiscal Year 18/19 Actual</u>	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>
00633 Sol Semente EFER PRD Admin			107
00634 Stillwater Ranches #2 PRD			99
00635 Tudor Oaks Acres PRD			95
00637 Beagle Street PRD			83
00638 Oak Tree Lane PRD Admin			89
00851 IHSS Public Authority			16,630
00862 Law Library			3,788
00892 RTPA			2,185
00928 SHASCOM			24,432
03010 Schools			42,895
Direct Billed			925,228
Unallocated			1,587,197
Total	<u>7,014,080</u>	<u>4,676,725</u>	<u>11,690,808</u>

County of Shasta
 Countywide Cost Allocation Plan
 EXHIBIT D

Fiscal Year 18/19 Actual	CAO	Auditor	TTC	Purchasing	County Counsel	Personnel	Total CSD Allocated
Schedule Referenced	4.04	5.10	6.06	7.04	8.05	9.05	
10200 CAO	3,194	18,503	13	1,824	44,145	6,126	73,805
11000 Auditor - Controller	9,664	231,639	536	1,161	8,996	21,670	273,666
11100 TTC	5,038	71,163	53	2,985	8,625	12,218	100,082
11300 Purchasing	731	3,795	2	498	8,347	1,750	15,122
12000 County Counsel	5,737	14,554	14	663	-	9,627	30,595
13000 Personnel	4,970	15,687	15	1,659	17,389	11,279	50,998
Subtotal	29,333	355,340	633	8,791	87,501	62,671	544,269
Total	29,333	355,340	633	8,791	87,501	62,671	544,269

County of Shasta
Countywide Cost Allocation Plan
EXHIBIT E

Fiscal Year 18/19 Actual

Department	Basis of Allocation
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
County Audit	
3.03 General Audit	Actual FY 18/19 Total Expenses by Department
3.04 Identified Audit	Direct Identification to Department
County Administrator	
4.03 Budgets & Administration	Actual FY 18/19 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 18/19 Expenses by Department
5.07 Cost Plan	Actual FY 18/19 Total Expenses by Department
5.08 Property Management	Capital Asset Transactions by Department
5.09 Reimbursed Audits	Actual Salaries & Benefits Expense by Project

County of Shasta
Countywide Cost Allocation Plan
EXHIBIT E

Fiscal Year 18/19 Actual	
Department	Basis of Allocation
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 Counsel	
8.03 Individual Attorney Services	Attorney Hours
8.04 Outstationed At	Outstationed Attorneys' Hours
Personnel	
9.03 General Personnel	Number of Authorized Positions
9.04 Pre-Employment	Identified Claims by Department

Building Use

*Description of Costs
to be Allocated*

**COUNTY OF SHASTA
BUILDING USE**

Fiscal Year 18/19 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.

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 County only direct billed the Courts for these costs in FY 2018-19.

COUNTY OF SHASTA
BUILDING USE

Fiscal Year 18/19 Actual	Total	General & Admin	Courthouse	Courthouse Annex	Placer St. Building	Hospital Buildings	Juvenile Hall	Boggs Building	1600 Court/ 1815 Yuba	Individual Buildings	Admin Center Building	DA/VSO Building
	100.00%		0.09%	0.30%	3.46%	5.90%	0.06%	0.58%	2.13%	12.98%	66.96%	7.55%
Other Expenditures & Costs												
Building Use	2,207,475		1,964	6,582	76,399	130,190	1,299	12,831	46,915	286,458	1,478,221	166,614
Expenditures Per Financial Statements	<u>2,207,475</u>		<u>1,964</u>	<u>6,582</u>	<u>76,399</u>	<u>130,190</u>	<u>1,299</u>	<u>12,831</u>	<u>46,915</u>	<u>286,458</u>	<u>1,478,221</u>	<u>166,614</u>
Cost Adjustments												
Building Use to CSD	(533,957)										(533,957)	
Total Allocated	<u><u>1,673,518</u></u>		<u><u>1,964</u></u>	<u><u>6,582</u></u>	<u><u>76,399</u></u>	<u><u>130,190</u></u>	<u><u>1,299</u></u>	<u><u>12,831</u></u>	<u><u>46,915</u></u>	<u><u>286,458</u></u>	<u><u>944,263</u></u>	<u><u>166,614</u></u>

Detail Allocation of
Courthouse

**COUNTY OF SHASTA
BUILDING USE**

Fiscal Year 18/19 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	(1,706)		258
Direct Bill				1,706		1,706
			1,964			1,964
Less CSD's						
Total Operating	1,964	1.0000	1,964			1,964

Basis of Allocation: Square Footage Occupied by Department

*Detail Allocation of
Courthouse Annex*

**COUNTY OF SHASTA
BUILDING USE**

Fiscal Year 18/19 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
00952 Courts	6,582	1.0000	6,582	(6,582)		
Total Direct Bill	6,582	1.0000	6,582	(6,582)		6,582
			6,582	6,582		6,582
Less CSD's						
Total Operating	6,582	1.0000	6,582			6,582

Basis of Allocation: Square Footage Occupied by Department

*Detail Allocation of
Placer St. Building*

**COUNTY OF SHASTA
BUILDING USE**

Fiscal Year 18/19 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
28200 Building	8,902	0.1165	8,902			8,902
28600 Planning	11,538	0.1510	11,538			11,538
30100 Roads	34,039	0.4455	34,039			34,039
40200 Environmental Health	10,078	0.1319	10,078			10,078
00373 AQMD	11,842	0.1550	11,842			11,842
Total	76,399	1.0000	76,399			76,399
Direct Bill						
			76,399			76,399
Less CSD's						
Total Operating	76,399	1.0000	76,399			76,399

Basis of Allocation: Square Footage Occupied by Department

*Detail Allocation of
Hospital Buildings*

**COUNTY OF SHASTA
BUILDING USE**

Fiscal Year 18/19 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
23500 Sheriff	35,696	0.2742	35,696			35,696
41000 Mental Health	85,901	0.6598	85,901			85,901
41100 Public Health	6,149	0.0472	6,149			6,149
50100 Social Services Administration	2,242	0.0172	2,242			2,242
00373 AQMD	202	0.0016	202			202
Total	130,190	1.0000	130,190			130,190
Direct Bill						
				130,190		130,190
Less CSD's						
Total Operating	130,190	1.0000	130,190			130,190

Basis of Allocation : Square Footage Occupied by Department

*Detail Allocation of
Juvenile Hall*

**COUNTY OF SHASTA
BUILDING USE**

Fiscal Year 18/19 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
20110 Trial Courts	71	0.0545	71			71
26300 Probation	1,228	0.9455	1,228			1,228
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

*Detail Allocation of
Boggs Building*

**COUNTY OF SHASTA
BUILDING USE**

Fiscal Year 18/19 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 18/19 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
20700 Public Defender	25,326	0.5398	25,326			25,326
26300 Probation	21,590	0.4602	21,590			21,590
Total	46,915	1.0000	46,915			46,915
Direct Bill				46,915		46,915
Less CSD's						
Total Operating	46,915	1.0000	46,915			46,915

Basis of Allocation : Square Footage Occupied by Department

*Detail Allocation of
Individual Buildings*

**COUNTY OF SHASTA
BUILDING USE**

Fiscal Year 18/19 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
23500 Sheriff	63,993	0.2234	63,993			63,993
26300 Probation	31,131	0.1087	31,131			31,131
28700 Coroner	16,994	0.0593	16,994			16,994
30100 Roads	6,456	0.0225	6,456			6,456
41000 Mental Health	2,580	0.0090	2,580			2,580
41100 Public Health	96,730	0.3377	96,730			96,730
50100 Social Services Administration	40,436	0.1412	40,436			40,436
61100 Library	8,820	0.0308	8,820			8,820
71000 Veterans' Hall	8,521	0.0297	8,521			8,521
95500 Facilities Management	10,799	0.0377	10,799			10,799
Total	286,458	1.0000	286,458			286,458
Direct Bill						
				286,458		286,458
Less CSD's						
Total Operating	286,458	1.0000	286,458			286,458

Basis of Allocation: Straightline Depreciation

Detail Allocation of
Administration Center

COUNTY OF SHASTA
BUILDING USE

Fiscal Year 18/19 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
10200 CAO	83,671	0.0566	83,671			83,671
11000 Auditor - Controller	136,676	0.0925	136,676			136,676
11100 TTC	116,748	0.0790	116,748			116,748
11300 Purchasing	37,331	0.0253	37,331			37,331
12000 County Counsel	78,622	0.0532	78,622			78,622
13000 Personnel	80,909	0.0547	80,909			80,909
10100 Board of Supervisors	24,543	0.0166	24,543			24,543
10300 Clerk of the Board	42,714	0.0289	42,714			42,714
11200 Assessor	221,030	0.1495	221,030			221,030
29000 Recorder	80,937	0.0548	80,937			80,937
50100 Social Services Administration	77,828	0.0526	77,828			77,828
53000 Opportunity Center	35,950	0.0243	35,950			35,950
54300 Housing	58,472	0.0396	58,472			58,472
59000 Community Action Agency	29,898	0.0202	29,898			29,898
95000 Risk Management	82,876	0.0561	82,876			82,876
92500 Information Systems	290,016	0.1962	290,016			290,016
Total	1,478,221	1.0000	1,478,221			1,478,221
Direct Bill						
			1,478,221			1,478,221
Less CSD's	(533,957)	(0.3612)	(533,957)			(533,957)
Total Operating	944,263	0.6388	944,263			944,263

Basis of Allocation: Square Footage Occupied by Department

Detail Allocation of
DA/VSO Building

**COUNTY OF SHASTA
BUILDING USE**

Fiscal Year 18/19 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 18/19 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	83,671									83,671	
11000 Auditor - Controller	136,676									136,676	
11100 TTC	116,748									116,748	
11300 Purchasing	37,331									37,331	
12000 County Counsel	78,622									78,622	
13000 Personnel	80,909									80,909	
10100 Board of Supervisors	24,543									24,543	
10300 Clerk of the Board	42,714									42,714	
11200 Assessor	221,030									221,030	
20110 Trial Courts	71					71					
20700 Public Defender	25,326							25,326			
22700 District Attorney	153,283										153,283
23500 Sheriff	99,689				35,696				63,993		
23700 Sheriff Civil Unit	118	118									
26300 Probation	53,949					1,228		21,590	31,131		
28200 Building	8,902			8,902							
28600 Planning	11,538			11,538							
28700 Coroner	16,994								16,994		
29000 Recorder	80,937									80,937	
30100 Roads	40,495			34,039					6,456		
40200 Environmental Health	10,078			10,078							
41000 Mental Health	92,757				85,901		4,277		2,580		
41100 Public Health	107,156				6,149		4,277		96,730		
50100 Social Services Administration	124,782				2,242		4,277		40,436	77,828	
53000 Opportunity Center	35,950									35,950	
54300 Housing	58,472									58,472	
57000 Veterans' Services	13,331										13,331
59000 Community Action Agency	29,898									29,898	
61100 Library	8,820								8,820		
71000 Veterans' Hall	8,521								8,521		
95000 Risk Management	82,876									82,876	
92500 Information Systems	290,016									290,016	
95500 Facilities Management	10,799								10,799		
00373 AQMD	12,045			11,842	202						
00862 Law Library	141	141									
Total	2,199,187	258		76,399	130,190	1,299	12,831	46,915	286,458	1,478,221	166,614
Direct Bill	8,288	1,706	6,582	76,399	130,190	1,299	12,831	46,915	286,458	1,478,221	166,614
Less CSD's	(533,957)									(533,957)	
Total Operating	1,673,518	1,964	6,582	76,399	130,190	1,299	12,831	46,915	286,458	944,263	166,614

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Equipment Use

*Description of Costs
to be Allocated*

**COUNTY OF SHASTA
EQUIPMENT USE**

Fiscal Year 18/19 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.

The county did not direct bill for these costs in FY 2018/19.

*Schedule of Costs
to be Reallocated
by Function*

**COUNTY OF SHASTA
EQUIPMENT USE**

Fiscal Year 18/19 Actual	Total	General & Admin	Equipment Use
	100%		100.00%
Other Expenditures & Costs			
Equipment Use	282,958		282,958
Expenditures Per Financial Statements	282,958		282,958
Equipment Use to CSD	(62,149)		(62,149)
Total Allocated	220,809		220,809

**COUNTY OF SHASTA
EQUIPMENT USE**

Fiscal Year 18/19 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
10200 CAO	3,942	0.0139	3,942			3,942
11000 Auditor - Controller	31,294	0.1106	31,294			31,294
11100 TTC	17,931	0.0634	17,931			17,931
11300 Purchasing	1,015	0.0036	1,015			1,015
12000 County Counsel	5,610	0.0198	5,610			5,610
13000 Personnel	2,357	0.0083	2,357			2,357
10100 Board of Supervisors	31,503	0.1113	31,503			31,503
11200 Assessor	20,039	0.0708	20,039			20,039
22700 District Attorney	3,455	0.0122	3,455			3,455
23500 Sheriff	5,993	0.0212	5,993			5,993
23700 Sheriff Civil Unit	844	0.0030	844			844
24600 Detention Annex	1,556	0.0055	1,556			1,556
26000 Jail	10,279	0.0363	10,279			10,279
26200 Juvenile Rehab Facility	3,997	0.0141	3,997			3,997
26300 Probation	1,160	0.0041	1,160			1,160
28000 Agriculture Commissioner	2,049	0.0072	2,049			2,049
28700 Coroner	6,247	0.0221	6,247			6,247
29000 Recorder	8,741	0.0309	8,741			8,741
29700 Animal Control	1,638	0.0058	1,638			1,638
40400 Mental Health Services Act	800	0.0028	800			800
41100 Public Health	21,414	0.0757	21,414			21,414
41200 Health Care	894	0.0032	894			894
53000 Opportunity Center	8,107	0.0287	8,107			8,107
54300 Housing	9,847	0.0348	9,847			9,847
62000 Agriculture Extension Service	717	0.0025	717			717
95000 Risk Management	3,733	0.0132	3,733			3,733
92500 Information Systems	30,140	0.1065	30,140			30,140
00373 AQMD	1,059	0.0037	1,059			1,059
00391 Fire Protection Admin.	46,597	0.1647	46,597			46,597
Total	282,958	1.0000	282,958			282,958
Direct Bill						
			282,958			282,958
Less CSD's	(62,149)	(0.2196)	(62,149)			(62,149)
Total Operating	220,809	0.7804	220,809			220,809

Basis of Allocation : Straightline Depreciation

COUNTY OF SHASTA
EQUIPMENT USE

Fiscal Year 18/19 Actual	Total	General & Admin	Equip Use
10200 CAO	3,942		3,942
11000 Auditor - Controller	31,294		31,294
11100 TTC	17,931		17,931
11300 Purchasing	1,015		1,015
12000 County Counsel	5,610		5,610
13000 Personnel	2,357		2,357
10100 Board of Supervisors	31,503		31,503
11200 Assessor	20,039		20,039
22700 District Attorney	3,455		3,455
23500 Sheriff	5,993		5,993
23700 Sheriff Civil Unit	844		844
24600 Detention Annex	1,556		1,556
26000 Jail	10,279		10,279
26200 Juvenile Rehab Facility	3,997		3,997
26300 Probation	1,160		1,160
28000 Agriculture Commissioner	2,049		2,049
28700 Coroner	6,247		6,247
29000 Recorder	8,741		8,741
29700 Animal Control	1,638		1,638
40400 Mental Health Services Act	800		800
41100 Public Health	21,414		21,414
41200 Health Care	894		894
53000 Opportunity Center	8,107		8,107
54300 Housing	9,847		9,847
62000 Agriculture Extension Service	717		717
95000 Risk Management	3,733		3,733
92500 Information Systems	30,140		30,140
00373 AQMD	1,059		1,059
00391 Fire Protection Admin.	46,597		46,597
Total	282,958		282,958
Direct Bill			
	282,958		282,958
Less CSD's	(62,149)		(62,149)
Total Operating	220,809		220,809

County Audit

**COUNTY OF SHASTA
COUNTY AUDIT**

Fiscal Year 18/19 Actual

The county has an annual audit performed in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Government Auditing Standards. The general portion of the audit was allocated to all departments based on actual FY 2018/19 total expenses.

In addition to the above standards, the Single Audit was also performed in accordance with the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Identified charges for the Single Audit have been allocated directly, based on a breakdown prepared by the external auditors.

The county did not direct bill for these costs in FY 2018/19.

*Schedule of Costs
to be Reallocated
by Function*

**COUNTY OF SHASTA
COUNTY AUDIT**

Fiscal Year 18/19 Actual	Total	General & Admin	General Audit	Identified Audit
Other Expenditures & Costs				
General Audit	66,355		66,355	
Identified Audit	14,280			14,280
Expenditures Per Financial Statements	<u>80,635</u>		<u>66,355</u>	<u>14,280</u>
Cost Adjustments				
County Audit to CSD	(1,724)		(1,724)	
Total Allocated	<u><u>78,911</u></u>		<u><u>64,631</u></u>	<u><u>14,280</u></u>

COUNTY OF SHASTA
COUNTY AUDIT

Fiscal Year 18/19 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
10200 CAO	1,115,182	0.0028	188			188
11000 Auditor - Controller	3,374,497	0.0086	568			568
11100 TTC	1,759,026	0.0045	296			296
11300 Purchasing	255,100	0.0006	43			43
12000 County Counsel	2,003,230	0.0051	337			337
13000 Personnel	1,735,487	0.0044	292			292
10100 Board of Supervisors	612,429	0.0016	103			103
10300 Clerk of the Board	429,591	0.0011	72			72
11200 Assessor	4,569,689	0.0116	769			769
14000 Elections	2,389,917	0.0061	402			402
15900 Inter Mountain Fair	11,675	0.0000	2			2
16600 Land, Buildings & Improvements	1,532,214	0.0039	258	(258)		
17200 Surveyor	11,826	0.0000	2			2
17500 CSA Administration	950,386	0.0024	160			160
20110 Trial Courts	1,916,894	0.0049	323			323
20300 Conflict Public Defender	2,398,311	0.0061	404			404
20700 Public Defender	3,480,295	0.0088	586			586
20800 Grand Jury	88,102	0.0002	15			15
22100 County Clerk	483,111	0.0012	81			81
22700 District Attorney	8,840,138	0.0224	1,488			1,488
22800 DCSS	7,136,132	0.0181	1,201			1,201
23500 Sheriff	18,356,726	0.0466	3,090			3,090
23600 Boating Safety	884,027	0.0022	149			149
23700 Sheriff Civil Unit	456,415	0.0012	77			77
24600 Detention Annex	479,356	0.0012	81			81
25600 Victim Witness	1,245,720	0.0032	210			210
26000 Jail	16,784,816	0.0426	2,826			2,826
26100 Burney Substation	1,985,160	0.0050	334			334
26200 Juvenile Rehab Facility	5,172,074	0.0131	871			871
26300 Probation	13,010,757	0.0330	2,190			2,190
28000 Agriculture Commissioner	1,735,817	0.0044	292			292
28200 Building	2,100,168	0.0053	354			354
28500 Knighton Rd Beetle Mitigation	55	0.0000	0			0
28600 Planning	1,631,945	0.0041	275			275
28700 Coroner	1,358,026	0.0034	229			229
28800 Dispatch	1,484,629	0.0038	250			250
29000 Recorder	1,271,791	0.0032	214			214
29200 Public Guardian	836,589	0.0021	141			141
29400 Wildlife	289	0.0000	0			0
29700 Animal Control	447,100	0.0011	75			75

COUNTY OF SHASTA
COUNTY AUDIT

Fiscal Year 18/19 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
29900 Public Administration	244,203	0.0006	41			41
30100 Roads	25,482,201	0.0647	4,290			4,290
40200 Environmental Health	2,490,923	0.0063	419			419
40400 Mental Health Services Act	12,152,406	0.0308	2,046			2,046
41000 Mental Health	31,331,618	0.0795	5,275			5,275
41100 Public Health	19,815,126	0.0503	3,336			3,336
41200 Health Care	298,803	0.0008	50			50
41700 Child Services	1,919,497	0.0049	323			323
42200 Alcohol & Drug	4,728,874	0.0120	796			796
42500 Perinatal	915,756	0.0023	154			154
50100 Social Services Administration	108,356,963	0.2749	18,243			18,243
50200 Health and Human Services Agency	12,968,287	0.0329	2,183			2,183
53000 Opportunity Center	6,961,085	0.0177	1,172			1,172
54200 County Indigents	1,307,111	0.0033	220			220
54300 Housing	789,740	0.0020	133			133
57000 Veterans' Services	436,067	0.0011	73			73
59000 Community Action Agency	1,038,826	0.0026	175			175
59200 HSG Home IPP Admin	1,335,071	0.0034	225			225
59300 PHA Housing Assist Adm	4,698,391	0.0119	791			791
59600 Housing Rehabilitation	1,258,202	0.0032	212			212
61100 Library	1,389,729	0.0035	234			234
62000 Agriculture Extension Service	199,910	0.0005	34			34
62100 Farm Advisor	56	0.0000	0			0
70100 Recreation & Parks	47,630	0.0001	8			8
71000 Veterans' Hall	127,662	0.0003	21			21
00200 Fall River Mills Airport	370,282	0.0009	62			62
94000 Fleet Management	3,407,887	0.0086	574			574
95000 Risk Management	7,570,239	0.0192	1,275			1,275
92500 Information Systems	6,983,692	0.0177	1,176			1,176
95500 Facilities Management	4,760,636	0.0121	801			801
00207 Solid Waste	3,368,677	0.0085	567			567
00210 Shasta County Transit	630,919	0.0016	106			106
00300 Amber Lane PRD	1,131	0.0000	0			0
00302 Amber Ridge PRD	1,061	0.0000	0			0
00303 Marianas PRD	1,213	0.0000	0			0
00304 Coloma PRD	620	0.0000	0			0
00306 River Hill Estates PRD	1,331	0.0000	0			0
00307 Craig Lane PRD	799	0.0000	0			0
00308 E. Stillwater Way PRD	1,684	0.0000	0			0
00309 Fullerton Way PRD	1,032	0.0000	0			0
00311 Skyway PRD	1,161	0.0000	0			0

COUNTY OF SHASTA
COUNTY AUDIT

Fiscal Year 18/19 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
00312 Mule Mt. PRD	735	0.0000	0			0
00313 Fore Way PRD	978	0.0000	0			0
00314 Blacks PRD	1,655	0.0000	0			0
00315 Logan PRD	1,881	0.0000	0			0
00316 Valparaiso PRD	3,180	0.0000	1			1
00317 Lakehead Lighting	808	0.0000	0			0
00318 Lark Court PRD	897	0.0000	0			0
00319 Manor Crest PRD	1,479	0.0000	0			0
00320 Santa Barbara Estates PRD	1,591	0.0000	0			0
00321 Victoria Highlands Estates PRD	396	0.0000	0			0
00322 Country Fields Estates PRD	1,256	0.0000	0			0
00324 China Gulch PRD	1,464	0.0000	0			0
00325 Manton Heights PRD	2,104	0.0000	0			0
00326 Manzanillo Orchard PRD	438	0.0000	0			0
00327 Lavern Lane PRD	483	0.0000	0			0
00328 Canto Del Lupine PRD Admin	1,044	0.0000	0			0
00329 Crowley Crk Ranchettes PRD Adm	663	0.0000	0			0
00330 Jordan Manor PRD Admin	701	0.0000	0			0
00331 Ritts Mill Road Admin	146	0.0000	0			0
00332 Rother Lighting	3,780	0.0000	1			1
00333 Robledo Road PRD Admin	21,575	0.0001	4			4
00334 Santa Barbara #2 PRD Admin	2,029	0.0000	0			0
00335 N Chaparral Dr PRD Admin	1,176	0.0000	0			0
00337 Woggon Lane PRD Admin	1,084	0.0000	0			0
00338 Aiden Park PRD Admin	1,563	0.0000	0			0
00339 L&R Estates PRD Admin	1,041	0.0000	0			0
00340 Squaw Carpet Fire Aces PRD Admin	738	0.0000	0			0
00341 Rolland Cntry Estates PRD Admin	1,722	0.0000	0			0
00342 Shelly Lane PRD Admin	844	0.0000	0			0
00343 Millville Way PRD Admin	923	0.0000	0			0
00344 Diamond Ridge PRD Admin	1,989	0.0000	0			0
00345 Mountain Gate Meadows PRD Admi	898	0.0000	0			0
00347 Sierra Lighting	1,871	0.0000	0			0
00351 Timber Ridge PRD Admin	1,074	0.0000	0			0
00360 Equestrian Estates PRD Admin	1,065	0.0000	0			0
00361 Tract 1323 PRD	630	0.0000	0			0
00364 Sonora PRD	2,220	0.0000	0			0
00366 Ponder PRD	805	0.0000	0			0
00367 Shasta Meadows PRD	925	0.0000	0			0
00368 Old Stagecoach PRD	1,268	0.0000	0			0
00369 Inter Mountain PRD	7,339	0.0000	1			1

COUNTY OF SHASTA
COUNTY AUDIT

Fiscal Year 18/19 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
00370 Alpine PRD	899	0.0000	0			0
00371 Water Agency	153,091	0.0004	26			26
00372 Dusty PRD	1,734	0.0000	0			0
00373 AQMD	2,444,698	0.0062	412			412
00374 Castella Water	101,617	0.0003	17			17
00375 Sugarloaf Water	310,837	0.0008	52			52
00376 Buckshot Ln Em Fire PRD Admin	593	0.0000	0			0
00377 Jones Valley Water	835,513	0.0021	141			141
00378 Palo Cedro Sewer	430,358	0.0011	72			72
00380 Amesbury Village PRD Admin	1,808	0.0000	0			0
00381 Palo Cedro Oaks PRD Admin	1,610	0.0000	0			0
00382 Shasta Lake Ranchos R/M	2,418	0.0000	0			0
00383 Holiday Acres R/M	1,828	0.0000	0			0
00384 Alpine Meadows Sewer	52,440	0.0001	9			9
00385 Belmont Storm Drain	70	0.0000	0			0
00386 Street Lighting Admin.	90,610	0.0002	15			15
00387 Cottonwood Sewer	1,423,552	0.0036	240			240
00391 Fire Protection Admin.	5,273,910	0.0134	888			888
00393 Burney Storm Drain	433	0.0000	0			0
00394 Keswick Admin.	234,562	0.0006	39			39
00395 French Gulch Water	127,771	0.0003	22			22
00396 Cragview Water	83,283	0.0002	14			14
00397 Los Palos Dr Em Fire PRD Admin	755	0.0000	0			0
00398 Foxwood Estates PRD Admin	17,331	0.0000	3			3
00399 Rocky Ledge estates PRD Admin	1,049	0.0000	0			0
00600 Cottonwood Crk Meadows PRD	702	0.0000	0			0
00601 CSA #3 Castella Loan Admin	10,763	0.0000	2			2
00602 Aegean Way PRD	1,080	0.0000	0			0
00603 Village Green PRD	1,330	0.0000	0			0
00604 Butterfield PRD	671	0.0000	0			0
00605 Honeybee Acres PRD	1,081	0.0000	0			0
00606 Silver Saddle PRD	1,469	0.0000	0			0
00607 Wisteria Estates PRD	3,086	0.0000	1			1
00608 Santa Barbara PRD	982	0.0000	0			0
00609 Stillwater Ranch PRD	1,474	0.0000	0			0
00610 Sterling Ranch PRD	1,096	0.0000	0			0
00611 Mt. Lassen Woods PRD	3,644	0.0000	1			1
00612 Waterleaf Estates PRD	1,509	0.0000	0			0
00613 Jennifer Dr EFER PRD	740	0.0000	0			0
00614 White Oak Manor PRD	872	0.0000	0			0
00615 Terri Lee Terrace EFER PRD	872	0.0000	0			0

COUNTY OF SHASTA
COUNTY AUDIT

Fiscal Year 18/19 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
00616 Westview Rd EFER PRD	841	0.0000	0			0
00617 Sleeping Bull Estates PRD	830	0.0000	0			0
00618 Garth Dr EFER PRD	905	0.0000	0			0
00619 Clover Road PRD	774	0.0000	0			0
00620 Nunes Ranch PRD	753	0.0000	0			0
00621 No. 2 Squaw Carpet PRD	726	0.0000	0			0
00622 No. 2 Crowley Crk Rnchts PRD	650	0.0000	0			0
00623 No. 2 Los Palos Dr EFER PRD	674	0.0000	0			0
00624 Scenic Oak PRD	1,113	0.0000	0			0
00626 No. 1 Skylark Lane EFER PRD	981	0.0000	0			0
00627 Lake Drive PRD Admin	975	0.0000	0			0
00629 CSA #6 JV S/A Elk Trail WSAD	120,563	0.0003	20			20
00630 CSA #23 CV S/A Cragview WSAD	15,696	0.0000	3			3
00631 Laurel Glen Estates PRD Admin	400	0.0000	0			0
00632 Irish Creek Road PRD Admin	775	0.0000	0			0
00633 Sol Semente EFER PRD Admin	1,217	0.0000	0			0
00634 Stillwater Ranches #2 PRD	678	0.0000	0			0
00635 Tudor Oaks Acres PRD	772	0.0000	0			0
00637 Beagle Street PRD	624	0.0000	0			0
00638 Oak Tree Lane PRD Admin	678	0.0000	0			0
00835 Detention Fac Inmate Funds Adm	150,136	0.0004	25	(25)		0
00851 IHSS Public Authority	396,371	0.0010	67			67
Total	394,130,924	1.0000	66,355	(283)		66,072
Direct Bill				283		283
			66,355			66,355
Less CSD's	(10,242,522)	(0.0260)	(1,724)			(1,724)
Total Operating	383,888,402	0.9740	64,631			64,631

Basis of Allocation: Actual FY 18/19 Total Expenses by Department

*Detailed Allocation
of Identified Audit*

**COUNTY OF SHASTA
COUNTY AUDIT**

Fiscal Year 18/19 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
50100 Social Services Administration	14,280	1.0000	14,280			14,280
Total Direct Bill	14,280	1.0000	14,280			14,280
Less CSD's						
Total Operating	14,280	1.0000	14,280			14,280

Basis of Allocation: Direct Identification to Department

Departmental Cost
Allocation Summary

COUNTY OF SHASTA
COUNTY AUDIT

Fiscal Year 18/19 Actual	Total	General Audit	Identified Audit
10200 CAO	188	188	
11000 Auditor - Controller	568	568	
11100 TTC	296	296	
11300 Purchasing	43	43	
12000 County Counsel	337	337	
13000 Personnel	292	292	
10100 Board of Supervisors	103	103	
10300 Clerk of the Board	72	72	
11200 Assessor	769	769	
14000 Elections	402	402	
15900 Inter Mountain Fair	2	2	
17200 Surveyor	2	2	
17500 CSA Administration	160	160	
20110 Trial Courts	323	323	
20300 Conflict Public Defender	404	404	
20700 Public Defender	586	586	
20800 Grand Jury	15	15	
22100 County Clerk	81	81	
22700 District Attorney	1,488	1,488	
22800 DCSS	1,201	1,201	
23500 Sheriff	3,090	3,090	
23600 Boating Safety	149	149	
23700 Sheriff Civil Unit	77	77	
24600 Detention Annex	81	81	
25600 Victim Witness	210	210	
26000 Jail	2,826	2,826	
26100 Burney Substation	334	334	
26200 Juvenile Rehab Facility	871	871	
26300 Probation	2,190	2,190	

Departmental Cost
Allocation Summary

COUNTY OF SHASTA
COUNTY AUDIT

Fiscal Year 18/19 Actual	Total	General Audit	Identified Audit
28000 Agriculture Commissioner	292	292	
28200 Building	354	354	
28600 Planning	275	275	
28700 Coroner	229	229	
28800 Dispatch	250	250	
29000 Recorder	214	214	
29200 Public Guardian	141	141	
29700 Animal Control	75	75	
29900 Public Administration	41	41	
30100 Roads	4,290	4,290	
40200 Environmental Health	419	419	
40400 Mental Health Services Act	2,046	2,046	
41000 Mental Health	5,275	5,275	
41100 Public Health	3,336	3,336	
41200 Health Care	50	50	
41700 Child Services	323	323	
42200 Alcohol & Drug	796	796	
42500 Perinatal	154	154	
50100 Social Services Administration	32,523	18,243	14,280
50200 Health and Human Services Agency	2,183	2,183	
53000 Opportunity Center	1,172	1,172	
54200 County Indigents	220	220	
54300 Housing	133	133	
57000 Veterans' Services	73	73	
59000 Community Action Agency	175	175	
59200 HSG Home IPP Admin	225	225	
59300 PHA Housing Assist Adm	791	791	
59600 Housing Rehabilitation	212	212	
61100 Library	234	234	
62000 Agriculture Extension Service	34	34	

Departmental Cost
Allocation Summary

COUNTY OF SHASTA
COUNTY AUDIT

Fiscal Year 18/19 Actual	Total	General Audit	Identified Audit
70100 Recreation & Parks	8	8	
71000 Veterans' Hall	21	21	
00200 Fall River Mills Airport	62	62	
94000 Fleet Management	574	574	
95000 Risk Management	1,275	1,275	
92500 Information Systems	1,176	1,176	
95500 Facilities Management	801	801	
00207 Solid Waste	567	567	
00210 Shasta County Transit	106	106	
00316 Valparaiso PRD	1	1	
00332 Rother Lighting	1	1	
00333 Robledo Road PRD Admin	4	4	
00369 Inter Mountain PRD	1	1	
00371 Water Agency	26	26	
00373 AQMD	412	412	
00374 Castella Water	17	17	
00375 Sugarloaf Water	52	52	
00377 Jones Valley Water	141	141	
00378 Palo Cedro Sewer	72	72	
00384 Alpine Meadows Sewer	9	9	
00386 Street Lighting Admin.	15	15	
00387 Cottonwood Sewer	240	240	
00391 Fire Protection Admin.	888	888	
00394 Keswick Admin.	39	39	
00395 French Gulch Water	22	22	
00396 Cragview Water	14	14	
00398 Foxwood Estates PRD Admin	3	3	
00601 CSA #3 Castella Loan Admin	2	2	
00607 Wisteria Estates PRD	1	1	
00611 Mt. Lassen Woods PRD	1	1	

Departmental Cost
Allocation Summary

COUNTY OF SHASTA
COUNTY AUDIT

Fiscal Year 18/19 Actual	Total	General Audit	Identified Audit
00629 CSA #6 JV S/A Elk Trail WSAD	20	20	
00630 CSA #23 CV S/A Cragview WSAD	3	3	
00851 IHSS Public Authority	67	67	
	80,352	66,072	14,280
Total	283	283	
Direct Bill	80,635	66,355	14,280
Less CSD's	(1,724)	(1,724)	
Total Operating	78,911	64,631	14,280

County Administrative Officer

*Description of Costs
to be Allocated*

**COUNTY OF SHASTA
COUNTY ADMINISTRATOR**

Fiscal Year 18/19 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 2018/19 total expenses.

The County Administrator did not direct bill for these services during FY 2018/19.

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

Fiscal Year 18/19 Actual	Total	General & Admin	Budgets & Admin	General Gov't
	100.00%	16.72%	78.43%	4.85%
Wages & Benefits				
Salaries & Wages	657,631	109,956	515,780	31,895
Benefits	312,090	52,181	244,772	15,136
Services & Supplies				
Communications	4,481	749	3,514	217
Food	5	1	4	0
Household Exp.	12,980	2,170	10,180	630
Insurance	2,942	492	2,307	143
Maint. Of Equip.	711	119	558	34
Maint. Of Struct.	33,376	5,580	26,177	1,619
Memberships	1,588			1,588
Office Exp.	2,669	446	2,093	129
Office Exp. Opp. Center	3,768	630	2,955	183
Office Exp. - Printing	128	21	100	6
Professional & Special Svs	2,535,259	2,535,259		
Info. Systems Service	15,312	2,560	12,009	743
Public & Legal Notices	961	161	754	47
Rents & Leases Equip	1,215	203	953	59
Rents & Leases Struct	1,200	201	941	58
Small Tools & Equip	4,638	775	3,638	225
Software	350	59	275	17
Special Dept. Expense	149	25	117	7
Trans. & Travel	11,542	2,028	9,514	
Utilities	19,639	3,284	15,403	952
Cost Applied/Transfers				
Cost Applied Cost Plan	(1,376,731)	(1,376,731)		
Other Expenditures & Costs				
Taxes and Assessments	27	27		
Expenditures Per Financial Statements	<u>2,245,930</u>	<u>1,340,197</u>	<u>852,044</u>	<u>53,689</u>

Schedule of Costs
to be Reallocated
by Function

COUNTY OF SHASTA
COUNTY ADMINISTRATOR

Fiscal Year 18/19 Actual	Total	General & Admin	Budgets & Admin	General Gov't
	100.00%	16.72%	78.43%	4.85%
Cost Adjustments				
Deductions - Cost Applied	1,376,731	1,376,731		
CAO Annual Calfire Contract	(2,507,479)	(2,507,479)		
Prior Per. Exp. Adj.	(3,418)	(3,418)		
Miscellaneous Revenue/Exp	(43)	(43)		
Building Use to CSD	83,671	83,671		
Equipment Use to CSD	3,942	3,942		
County Audit to CSD	188	188		
Functional Cost	<u>1,199,521</u>	<u>293,788</u>	<u>852,044</u>	<u>53,689</u>
Additions - 1st Allocation				
Reallocate Admin		(293,788)	276,678	17,109
Allocable Costs	1,199,521		1,128,723	70,798
Unallocated	(70,798)			(70,798)
1st Allocation	<u>1,128,723</u>		<u>1,128,723</u>	
Additions - 2nd Allocation				
Other	73,805	73,805		
Reallocate Admin		(73,805)	69,507	4,298
Allocable Costs	73,805		69,507	4,298
Unallocated	(4,298)			(4,298)
2nd Allocation	<u>69,507</u>		<u>69,507</u>	
Total Allocated	<u><u>1,198,230</u></u>		<u><u>1,198,230</u></u>	

**COUNTY OF SHASTA
COUNTY ADMINISTRATOR**

Fiscal Year 18/19 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
10200 CAO	1,115,182	0.0028	3,194			3,194
11000 Auditor - Controller	3,374,497	0.0086	9,664			9,664
11100 TTC	1,759,026	0.0045	5,038			5,038
11300 Purchasing	255,100	0.0006	731			731
12000 County Counsel	2,003,230	0.0051	5,737			5,737
13000 Personnel	1,735,487	0.0044	4,970			4,970
10100 Board of Supervisors	612,429	0.0016	1,754		111	1,865
10300 Clerk of the Board	429,591	0.0011	1,230		78	1,308
11200 Assessor	4,569,689	0.0116	13,087		827	13,914
14000 Elections	2,389,917	0.0061	6,844		433	7,277
15900 Inter Mountain Fair	11,675	0.0000	33		2	36
16600 Land, Buildings & Improvements	1,532,214	0.0039	4,388	(4,665)	277	(0)
17200 Surveyor	11,826	0.0000	34		2	36
17500 CSA Administration	950,386	0.0024	2,722		172	2,894
20110 Trial Courts	1,916,894	0.0049	5,490		347	5,837
20300 Conflict Public Defender	2,398,311	0.0061	6,868		434	7,303
20700 Public Defender	3,480,295	0.0088	9,967		630	10,597
20800 Grand Jury	88,102	0.0002	252		16	268
22100 County Clerk	483,111	0.0012	1,384		87	1,471
22700 District Attorney	8,840,138	0.0224	25,317		1,601	26,917
22800 DCSS	7,136,132	0.0181	20,437		1,292	21,729
23500 Sheriff	18,356,726	0.0466	52,570		3,324	55,894
23600 Boating Safety	884,027	0.0022	2,532		160	2,692
23700 Sheriff Civil Unit	456,415	0.0012	1,307		83	1,390
24600 Detention Annex	479,356	0.0012	1,373		87	1,460
25600 Victim Witness	1,245,720	0.0032	3,568		226	3,793
26000 Jail	16,784,816	0.0426	48,069		3,039	51,108
26100 Burney Substation	1,985,160	0.0050	5,685		359	6,045
26200 Juvenile Rehab Facility	5,172,074	0.0131	14,812		936	15,748
26300 Probation	13,010,757	0.0330	37,261		2,356	39,616
28000 Agriculture Commissioner	1,735,817	0.0044	4,971		314	5,285

**COUNTY OF SHASTA
COUNTY ADMINISTRATOR**

Fiscal Year 18/19 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
28200 Building	2,100,168	0.0053	6,015		380	6,395
28500 Knighton Rd Beetle Mitigation	55	0.0000	0		0	0
28600 Planning	1,631,945	0.0041	4,674		295	4,969
28700 Coroner	1,358,026	0.0034	3,889		246	4,135
28800 Dispatch	1,484,629	0.0038	4,252		269	4,521
29000 Recorder	1,271,791	0.0032	3,642		230	3,872
29200 Public Guardian	836,589	0.0021	2,396		151	2,547
29400 Wildlife	289	0.0000	1		0	1
29700 Animal Control	447,100	0.0011	1,280		81	1,361
29900 Public Administration	244,203	0.0006	699		44	744
30100 Roads	25,482,201	0.0647	72,977		4,614	77,590
40200 Environmental Health	2,490,923	0.0063	7,134		451	7,585
40400 Mental Health Services Act	12,152,406	0.0308	34,802		2,200	37,003
41000 Mental Health	31,331,618	0.0795	89,728		5,673	95,401
41100 Public Health	19,815,126	0.0503	56,747		3,588	60,335
41200 Health Care	298,803	0.0008	856		54	910
41700 Child Services	1,919,497	0.0049	5,497		348	5,845
42200 Alcohol & Drug	4,728,874	0.0120	13,543		856	14,399
42500 Perinatal	915,756	0.0023	2,623		166	2,788
50100 Social Services Administration	108,356,963	0.2749	310,316		19,619	329,935
50200 Health and Human Services Agency	12,968,287	0.0329	37,139		2,348	39,487
53000 Opportunity Center	6,961,085	0.0177	19,935		1,260	21,196
54200 County Indigents	1,307,111	0.0033	3,743		237	3,980
54300 Housing	789,740	0.0020	2,262		143	2,405
57000 Veterans' Services	436,067	0.0011	1,249		79	1,328
59000 Community Action Agency	1,038,826	0.0026	2,975		188	3,163
59200 HSG Home IPP Admin	1,335,071	0.0034	3,823		242	4,065
59300 PHA Housing Assist Adm	4,698,391	0.0119	13,455		851	14,306
59600 Housing Rehabilitation	1,258,202	0.0032	3,603		228	3,831
61100 Library	1,389,729	0.0035	3,980		252	4,232
62000 Agriculture Extension Service	199,910	0.0005	573		36	609
62100 Farm Advisor	56	0.0000	0		0	0

**COUNTY OF SHASTA
COUNTY ADMINISTRATOR**

Fiscal Year 18/19 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
70100 Recreation & Parks	47,630	0.0001	136		9	145
71000 Veterans' Hall	127,662	0.0003	366		23	389
00200 Fall River Mills Airport	370,282	0.0009	1,060		67	1,127
94000 Fleet Management	3,407,887	0.0086	9,760		617	10,377
95000 Risk Management	7,570,239	0.0192	21,680		1,371	23,051
92500 Information Systems	6,983,692	0.0177	20,000		1,264	21,265
95500 Facilities Management	4,760,636	0.0121	13,634		862	14,496
00207 Solid Waste	3,368,677	0.0085	9,647		610	10,257
00210 Shasta County Transit	630,919	0.0016	1,807		114	1,921
00300 Amber Lane PRD	1,131	0.0000	3		0	3
00302 Amber Ridge PRD	1,061	0.0000	3		0	3
00303 Marianas PRD	1,213	0.0000	3		0	4
00304 Coloma PRD	620	0.0000	2		0	2
00306 River Hill Estates PRD	1,331	0.0000	4		0	4
00307 Craig Lane PRD	799	0.0000	2		0	2
00308 E. Stillwater Way PRD	1,684	0.0000	5		0	5
00309 Fullerton Way PRD	1,032	0.0000	3		0	3
00311 Skyway PRD	1,161	0.0000	3		0	4
00312 Mule Mt. PRD	735	0.0000	2		0	2
00313 Fore Way PRD	978	0.0000	3		0	3
00314 Blacks PRD	1,655	0.0000	5		0	5
00315 Logan PRD	1,881	0.0000	5		0	6
00316 Valparaiso PRD	3,180	0.0000	9		1	10
00317 Lakehead Lighting	808	0.0000	2		0	2
00318 Lark Court PRD	897	0.0000	3		0	3
00319 Manor Crest PRD	1,479	0.0000	4		0	5
00320 Santa Barbara Estates PRD	1,591	0.0000	5		0	5
00321 Victoria Highlands Estates PRD	396	0.0000	1		0	1
00322 Country Fields Estates PRD	1,256	0.0000	4		0	4
00324 China Gulch PRD	1,464	0.0000	4		0	4
00325 Manton Heights PRD	2,104	0.0000	6		0	6
00326 Manzanillo Orchard PRD	438	0.0000	1		0	1

**COUNTY OF SHASTA
COUNTY ADMINISTRATOR**

Fiscal Year 18/19 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
00327 Lavern Lane PRD	483	0.0000	1		0	1
00328 Canto Del Lupine PRD Admin	1,044	0.0000	3		0	3
00329 Crowley Crk Ranchettes PRD Adm	663	0.0000	2		0	2
00330 Jordan Manor PRD Admin	701	0.0000	2		0	2
00331 Ritts Mill Road Admin	146	0.0000	0		0	0
00332 Rother Lighting	3,780	0.0000	11		1	12
00333 Robledo Road PRD Admin	21,575	0.0001	62		4	66
00334 Santa Barbara #2 PRD Admin	2,029	0.0000	6		0	6
00335 N Chaparral Dr PRD Admin	1,176	0.0000	3		0	4
00337 Woggon Lane PRD Admin	1,084	0.0000	3		0	3
00338 Aiden Park PRD Admin	1,563	0.0000	4		0	5
00339 L&R Estates PRD Admin	1,041	0.0000	3		0	3
00340 Squaw Carpet Fire Accs PRD Admin	738	0.0000	2		0	2
00341 Rolland Cntry Estates PRD Admin	1,722	0.0000	5		0	5
00342 Shelly Lane PRD Admin	844	0.0000	2		0	3
00343 Millville Way PRD Admin	923	0.0000	3		0	3
00344 Diamond Ridge PRD Admin	1,989	0.0000	6		0	6
00345 Mountain Gate Meadows PRD Admin	898	0.0000	3		0	3
00347 Sierra Lighting	1,871	0.0000	5		0	6
00351 Timber Ridge PRD Admin	1,074	0.0000	3		0	3
00360 Equestrian Estates PRD Admin	1,065	0.0000	3		0	3
00361 Tract 1323 PRD	630	0.0000	2		0	2
00364 Sonora PRD	2,220	0.0000	6		0	7
00366 Ponder PRD	805	0.0000	2		0	2
00367 Shasta Meadows PRD	925	0.0000	3		0	3
00368 Old Stagecoach PRD	1,268	0.0000	4		0	4
00369 Inter Mountain PRD	7,339	0.0000	21		1	22
00370 Alpine PRD	899	0.0000	3		0	3
00371 Water Agency	153,091	0.0004	438		28	466
00372 Dusty PRD	1,734	0.0000	5		0	5
00373 AQMD	2,444,698	0.0062	7,001		443	7,444
00374 Castella Water	101,617	0.0003	291		18	309

COUNTY OF SHASTA
COUNTY ADMINISTRATOR

Fiscal Year 18/19 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
00375 Sugarloaf Water	310,837	0.0008	890		56	946
00376 Buckshot Ln Em Fire PRD Admin	593	0.0000	2		0	2
00377 Jones Valley Water	835,513	0.0021	2,393		151	2,544
00378 Palo Cedro Sewer	430,358	0.0011	1,232		78	1,310
00380 Amesbury Village PRD Admin	1,808	0.0000	5		0	6
00381 Palo Cedro Oaks PRD Admin	1,610	0.0000	5		0	5
00382 Shasta Lake Ranchos R/M	2,418	0.0000	7		0	7
00383 Holiday Acres R/M	1,828	0.0000	5		0	6
00384 Alpine Meadows Sewer	52,440	0.0001	150		9	160
00385 Belmont Storm Drain	70	0.0000	0		0	0
00386 Street Lighting Admin.	90,610	0.0002	259		16	276
00387 Cottonwood Sewer	1,423,552	0.0036	4,077		258	4,335
00391 Fire Protection Admin.	5,273,910	0.0134	15,104		955	16,058
00393 Burney Storm Drain	433	0.0000	1		0	1
00394 Keswick Admin.	234,562	0.0006	672		42	714
00395 French Gulch Water	127,771	0.0003	366		23	389
00396 Cragview Water	83,283	0.0002	239		15	254
00397 Los Palos Dr Em Fire PRD Admin	755	0.0000	2		0	2
00398 Foxwood Estates PRD Admin	17,331	0.0000	50		3	53
00399 Rocky Ledge estates PRD Admin	1,049	0.0000	3		0	3
00600 Cottonwood Crk Meadows PRD	702	0.0000	2		0	2
00601 CSA #3 Castella Loan Admin	10,763	0.0000	31		2	33
00602 Aegean Way PRD	1,080	0.0000	3		0	3
00603 Village Green PRD	1,330	0.0000	4		0	4
00604 Butterfield PRD	671	0.0000	2		0	2
00605 Honeybee Acres PRD	1,081	0.0000	3		0	3
00606 Silver Saddle PRD	1,469	0.0000	4		0	4
00607 Wisteria Estates PRD	3,086	0.0000	9		1	9
00608 Santa Barbara PRD	982	0.0000	3		0	3
00609 Stillwater Ranch PRD	1,474	0.0000	4		0	4
00610 Sterling Ranch PRD	1,096	0.0000	3		0	3
00611 Mt. Lassen Woods PRD	3,644	0.0000	10		1	11

**COUNTY OF SHASTA
COUNTY ADMINISTRATOR**

Fiscal Year 18/19 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
00612 Waterleaf Estates PRD	1,509	0.0000	4		0	5
00613 Jennifer Dr EFER PRD	740	0.0000	2		0	2
00614 White Oak Manor PRD	872	0.0000	2		0	3
00615 Terri Lee Terrace EFER PRD	872	0.0000	2		0	3
00616 Westview Rd EFER PRD	841	0.0000	2		0	3
00617 Sleeping Bull Estates PRD	830	0.0000	2		0	3
00618 Garth Dr EFER PRD	905	0.0000	3		0	3
00619 Clover Road PRD	774	0.0000	2		0	2
00620 Nunes Ranch PRD	753	0.0000	2		0	2
00621 No. 2 Squaw Carpet PRD	726	0.0000	2		0	2
00622 No. 2 Crowley Crk Rnchts PRD	650	0.0000	2		0	2
00623 No. 2 Los Palos Dr EFER PRD	674	0.0000	2		0	2
00624 Scenic Oak PRD	1,113	0.0000	3		0	3
00626 No. 1 Skylark Lane EFER PRD	981	0.0000	3		0	3
00627 Lake Drive PRD Admin	975	0.0000	3		0	3
00629 CSA #6 JV S/A Elk Trail WSAD	120,563	0.0003	345		22	367
00630 CSA #23 CV S/A Cragview WSAD	15,696	0.0000	45		3	48
00631 Laurel Glen Estates PRD Admin	400	0.0000	1		0	1
00632 Irish Creek Road PRD Admin	775	0.0000	2		0	2
00633 Sol Semente EFER PRD Admin	1,217	0.0000	3		0	4
00634 Stillwater Ranches #2 PRD	678	0.0000	2		0	2
00635 Tudor Oaks Acres PRD	772	0.0000	2		0	2
00637 Beagle Street PRD	624	0.0000	2		0	2
00638 Oak Tree Lane PRD Admin	678	0.0000	2		0	2
00835 Detention Fac Inmate Funds Adm	150,136	0.0004	430	(457)	27	(0)
00851 IHSS Public Authority	396,371	0.0010	1,135		72	1,207
Total	394,130,924	1.0000	1,128,723	(5,123)	69,507	1,193,107
Direct Bill				5,123		5,123
			1,128,723		69,507	1,198,230
Less CSD's	(10,242,522)	(0.0260)	(29,333)			(29,333)
Total Operating	383,888,402	0.9740	1,099,390		69,507	1,168,897

Basis of Allocation: Actual FY 18/19 Expenses by Department

COUNTY OF SHASTA
COUNTY ADMINISTRATOR

Fiscal Year 18/19 Actual	Total	Budgets & Admin
10200 CAO	3,194	3,194
11000 Auditor - Controller	9,664	9,664
11100 TTC	5,038	5,038
11300 Purchasing	731	731
12000 County Counsel	5,737	5,737
13000 Personnel	4,970	4,970
10100 Board of Supervisors	1,865	1,865
10300 Clerk of the Board	1,308	1,308
11200 Assessor	13,914	13,914
14000 Elections	7,277	7,277
15900 Inter Mountain Fair	36	36
17200 Surveyor	36	36
17500 CSA Administration	2,894	2,894
20110 Trial Courts	5,837	5,837
20300 Conflict Public Defender	7,303	7,303
20700 Public Defender	10,597	10,597
20800 Grand Jury	268	268
22100 County Clerk	1,471	1,471
22700 District Attorney	26,917	26,917
22800 DCSS	21,729	21,729
23500 Sheriff	55,894	55,894
23600 Boating Safety	2,692	2,692
23700 Sheriff Civil Unit	1,390	1,390
24600 Detention Annex	1,460	1,460
25600 Victim Witness	3,793	3,793
26000 Jail	51,108	51,108
26100 Burney Substation	6,045	6,045
26200 Juvenile Rehab Facility	15,748	15,748
26300 Probation	39,616	39,616
28000 Agriculture Commissioner	5,285	5,285
28200 Building	6,395	6,395
28600 Planning	4,969	4,969
28700 Coroner	4,135	4,135
28800 Dispatch	4,521	4,521
29000 Recorder	3,872	3,872
29200 Public Guardian	2,547	2,547

COUNTY OF SHASTA
COUNTY ADMINISTRATOR

Fiscal Year 18/19 Actual	Total	Budgets & Admin
29400 Wildlife	1	1
29700 Animal Control	1,361	1,361
29900 Public Administration	744	744
30100 Roads	77,590	77,590
40200 Environmental Health	7,585	7,585
40400 Mental Health Services Act	37,003	37,003
41000 Mental Health	95,401	95,401
41100 Public Health	60,335	60,335
41200 Health Care	910	910
41700 Child Services	5,845	5,845
42200 Alcohol & Drug	14,399	14,399
42500 Perinatal	2,788	2,788
50100 Social Services Administration	329,935	329,935
50200 Health and Human Services Agency	39,487	39,487
53000 Opportunity Center	21,196	21,196
54200 County Indigents	3,980	3,980
54300 Housing	2,405	2,405
57000 Veterans' Services	1,328	1,328
59000 Community Action Agency	3,163	3,163
59200 HSG Home IPP Admin	4,065	4,065
59300 PHA Housing Assist Adm	14,306	14,306
59600 Housing Rehabilitation	3,831	3,831
61100 Library	4,232	4,232
62000 Agriculture Extension Service	609	609
70100 Recreation & Parks	145	145
71000 Veterans' Hall	389	389
00200 Fall River Mills Airport	1,127	1,127
94000 Fleet Management	10,377	10,377
95000 Risk Management	23,051	23,051
92500 Information Systems	21,265	21,265
95500 Facilities Management	14,496	14,496
00207 Solid Waste	10,257	10,257
00210 Shasta County Transit	1,921	1,921
00300 Amber Lane PRD	3	3
00302 Amber Ridge PRD	3	3
00303 Marianas PRD	4	4
00304 Coloma PRD	2	2
00306 River Hill Estates PRD	4	4
00307 Craig Lane PRD	2	2
00308 E. Stillwater Way PRD	5	5
00309 Fullerton Way PRD	3	3
00311 Skyway PRD	4	4

COUNTY OF SHASTA
COUNTY ADMINISTRATOR

Fiscal Year 18/19 Actual	Total	Budgets & Admin
00312 Mule Mt. PRD	2	2
00313 Fore Way PRD	3	3
00314 Blacks PRD	5	5
00315 Logan PRD	6	6
00316 Valparaiso PRD	10	10
00317 Lakehead Lighting	2	2
00318 Lark Court PRD	3	3
00319 Manor Crest PRD	5	5
00320 Santa Barbara Estates PRD	5	5
00321 Victoria Highlands Estates PRD	1	1
00322 Country Fields Estates PRD	4	4
00324 China Gulch PRD	4	4
00325 Manton Heights PRD	6	6
00326 Manzanillo Orchard PRD	1	1
00327 Lavern Lane PRD	1	1
00328 Canto Del Lupine PRD Admin	3	3
00329 Crowley Crk Ranchettes PRD Adm	2	2
00330 Jordan Manor PRD Admin	2	2
00332 Rother Lighting	12	12
00333 Robledo Road PRD Admin	66	66
00334 Santa Barbara #2 PRD Admin	6	6
00335 N Chaparral Dr PRD Admin	4	4
00337 Woggon Lane PRD Admin	3	3
00338 Aiden Park PRD Admin	5	5
00339 L&R Estates PRD Admin	3	3
00340 Squaw Carpet Fire Accs PRD Admin	2	2
00341 Rolland Cntry Estates PRD Admin	5	5
00342 Shelly Lane PRD Admin	3	3
00343 Millville Way PRD Admin	3	3
00344 Diamond Ridge PRD Admin	6	6
00345 Mountain Gate Meadows PRD Admin	3	3
00347 Sierra Lighting	6	6
00351 Timber Ridge PRD Admin	3	3
00360 Equestrian Estates PRD Admin	3	3
00361 Tract 1323 PRD	2	2
00364 Sonora PRD	7	7
00366 Ponder PRD	2	2
00367 Shasta Meadows PRD	3	3
00368 Old Stagecoach PRD	4	4
00369 Inter Mountain PRD	22	22
00370 Alpine PRD	3	3
00371 Water Agency	466	466

COUNTY OF SHASTA
COUNTY ADMINISTRATOR

Fiscal Year 18/19 Actual	Total	Budgets & Admin
00372 Dusty PRD	5	5
00373 AQMD	7,444	7,444
00374 Castella Water	309	309
00375 Sugarloaf Water	946	946
00376 Buckshot Ln Em Fire PRD Admin	2	2
00377 Jones Valley Water	2,544	2,544
00378 Palo Cedro Sewer	1,310	1,310
00380 Amesbury Village PRD Admin	6	6
00381 Palo Cedro Oaks PRD Admin	5	5
00382 Shasta Lake Ranchos R/M	7	7
00383 Holiday Acres R/M	6	6
00384 Alpine Meadows Sewer	160	160
00386 Street Lighting Admin.	276	276
00387 Cottonwood Sewer	4,335	4,335
00391 Fire Protection Admin.	16,058	16,058
00393 Burney Storm Drain	1	1
00394 Keswick Admin.	714	714
00395 French Gulch Water	389	389
00396 Cragview Water	254	254
00397 Los Palos Dr Em Fire PRD Admin	2	2
00398 Foxwood Estates PRD Admin	53	53
00399 Rocky Ledge estates PRD Admin	3	3
00600 Cottonwood Crk Meadows PRD	2	2
00601 CSA #3 Castella Loan Admin	33	33
00602 Aegean Way PRD	3	3
00603 Village Green PRD	4	4
00604 Butterfield PRD	2	2
00605 Honeybee Acres PRD	3	3
00606 Silver Saddle PRD	4	4
00607 Wisteria Estates PRD	9	9
00608 Santa Barbara PRD	3	3
00609 Stillwater Ranch PRD	4	4
00610 Sterling Ranch PRD	3	3
00611 Mt. Lassen Woods PRD	11	11
00612 Waterleaf Estates PRD	5	5
00613 Jennifer Dr EFER PRD	2	2
00614 White Oak Manor PRD	3	3
00615 Terri Lee Terrace EFER PRD	3	3
00616 Westview Rd EFER PRD	3	3
00617 Sleeping Bull Estates PRD	3	3
00618 Garth Dr EFER PRD	3	3
00619 Clover Road PRD	2	2

Fiscal Year 18/19 Actual	Total	Budgets & Admin
00620 Nunes Ranch PRD	2	2
00621 No. 2 Squaw Carpet PRD	2	2
00622 No. 2 Crowley Crk Rnchts PRD	2	2
00623 No. 2 Los Palos Dr EFER PRD	2	2
00624 Scenic Oak PRD	3	3
00626 No. 1 Skylark Lane EFER PRD	3	3
00627 Lake Drive PRD Admin	3	3
00629 CSA #6 JV S/A Elk Trail WSAD	367	367
00630 CSA #23 CV S/A Cragview WSAD	48	48
00631 Laurel Glen Estates PRD Admin	1	1
00632 Irish Creek Road PRD Admin	2	2
00633 Sol Semente EFER PRD Admin	4	4
00634 Stillwater Ranches #2 PRD	2	2
00635 Tudor Oaks Acres PRD	2	2
00637 Beagle Street PRD	2	2
00638 Oak Tree Lane PRD Admin	2	2
00851 IHSS Public Authority	1,207	1,207
Total	1,193,107	1,193,107
Direct Bill	5,123	5,123
	1,198,230	1,198,230
Less CSD's	(29,333)	(29,333)
Total Operating	1,168,897	1,168,897

Auditor Controller

**COUNTY OF SHASTA
AUDITOR-CONTROLLER**

Fiscal Year 18/19 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 2018/19 expenses.

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 2018/19 total expenses.

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 2018/19.

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

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

The Auditor-Controller did not direct bill for these services during FY 2018/19.

COUNTY OF SHASTA
AUDITOR-CONTROLLER

Fiscal Year 18/19 Actual Time %	General &	Claims &	Payroll	Individual	Budget	Cost Plan	Property	Reimbursed	Property Tax	General Gov't	
	Admin	Accounting		Services	Assistance		Management	Audits	Admin		
	22.91%	45.04%	16.18%	1.79%	2.19%	0.63%	0.64%	0.40%	8.69%	1.52%	
Wages & Benefits											
Salaries & Wages	1,575,121	392,184	683,507	245,392	26,361	34,879	10,027	9,746	5,476	142,419	25,131
Benefits	886,909	171,946	425,463	152,980	17,716	19,149	5,576	6,066	4,357	71,418	12,238
Services & Supplies											
Clothing/Personal Supplies	27	27									
Communications	11,684	11,683									
Food	179	179									
Household Exp.	21,453	21,453									
Insurance	11,482	8,384.45	1,785	645	69	91	26	25.16	16	375	65
Maint. Of Equip.	149,374	12,027	55,253	55,253						26,842	
Maint. Of Struct.	30,012	21,584			8,428						
Medical/Dental/Lab	6	6									
Memberships	3,344	3,281		63							
Office Exp.	17,246	13,253	1,440	2,440						113	
Office Exp. Opp. Center	4,267	4,237			30						
Postage	13,755		13,755								
Office Exp. - Printing	128					128					
Professional & Special Svs	9,979	8,646	620	169						545	
Info. Systems Service	506,721	187,808	148,922	156,172		13,765				54	
Personnel Preemployment Services	1,359	1,020.62	338.00								
Public & Legal Notices	636	204	333							99	
Rents & Leases Equip	3,482	3,482									
Rents & Leases Struct	2,160		1,080	540						540	
Small Tools & Equip	11,203	4,309	4,017	1,993						883	
Software	6,725	120	3,462	3,142							
Special Dept. Expense	11,981	3,483	1,966	6,530						1.98	
Trans. & Travel	27,891	12,596	2,497	7,475	166					5,157	
Utilities	32,096	32,096									
Cost Applied/Transfers											
Cost Applied Cost Plan	(2,579,605)	(2,579,605)									
Other Expenditures & Costs											
Taxes & Assessments	44	44									
Expenditures Per Financial Statements	759,659	(1,665,551)	1,344,439	632,793	52,770	68,012	15,629	15,837	9,849	248,446	37,433

Schedule of Costs
to be Reallocated
by Function

COUNTY OF SHASTA
AUDITOR-CONTROLLER

Fiscal Year 18/19 Actual Time %	Total	General & Admin	Claims & Accounting	Payroll	Individual Services	Budget Assistance	Cost Plan	Property Management	Reimbursed Audits	Property Tax Admin	General Gov't
	100.00%	22.91%	45.04%	16.18%	1.79%	2.19%	0.63%	0.64%	0.40%	8.69%	1.52%
Cost Adjustments											
Deductions - Cost Applied	2,579,605	2,579,605									
Property Tax Fees	(106,822)									(106,821)	
Auditors' Fees - Payroll	(1,026)			(1,026)							
Charges for Services - A87	(30,634)	(30,634)									
Deduction - PY Cost Reimb Rev	137,456	30,634								106,821	
Prior Per. Exp. Adj.	(5,584)	(5,583.65)									
Miscellaneous Revenue/Exp	(109,014)	(736)	(89,855)	(17,703)						(504)	(216)
Building Use to CSD	136,676	136,676									
Equipment Use to CSD	31,294	31,294									
County Audit to CSD	568	568									
Functional Cost	3,392,178	1,076,272	1,254,584	614,064	52,770	68,012	15,629	15,837	9,849	247,942	37,218
Additions - 1st Allocation											
Reallocate Admin		(1,076,272)	628,881	225,911	24,995	30,638	8,848	8,967	5,576	121,264	21,191
Allocable Costs	3,392,178		1,883,465	839,975	77,766	98,651	24,478	24,803	15,425	369,205	58,409
Unallocated	(427,614)									(369,205)	(58,409)
1st Allocation	2,964,563	-	1,883,465	839,975	77,766	98,651	24,478	24,803	15,425	-	-
Additions - 2nd Allocation											
Other	273,666	273,666									
Reallocate Admin	(0)	(273,666)	161,233	57,919	6,408	7,855		2,299	1,430	31,090	5,433
Allocable Costs	273,666		161,233	57,919	6,408	7,855	-	2,299	1,430	31,090	5,433
Unallocated	(36,523)									(31,090)	(5,433)
2nd Allocation	237,144	-	161,233	57,919	6,408	7,855	-	2,299	1,430	-	-
Total Allocated	3,201,707	-	2,044,698	897,894	84,174	106,506	24,478	27,102	16,855	-	-

COUNTY OF SHASTA
AUDITOR-CONTROLLER

Fiscal Year 18/19 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
10200 CAO	593	0.0061	11,485			11,485
11000 Auditor - Controller	10,917	0.1123	211,430			211,430
11100 TTC	1,420	0.0146	27,501			27,501
11300 Purchasing	60	0.0006	1,152			1,152
12000 County Counsel	250	0.0026	4,844			4,844
13000 Personnel	279	0.0029	5,399			5,399
10100 Board of Supervisors	159	0.0016	3,084		307	3,391
10300 Clerk of the Board	143	0.0015	2,770		275	3,045
11200 Assessor	327	0.0034	6,338		630	6,968
14000 Elections	1,390	0.0143	26,925		2,677	29,602
15900 Inter Mountain Fair	12	0.0001	223		22	245
16600 Land, Buildings & Improvements	46	0.0005	891	(980)	89	(0)
16902 Capital Proj Juvenile Hall	1	0.0000	10	(11)	1	(0)
16903 Capital Proj Adult Rehab Center	1	0.0000	10	(11)	1	(0)
17200 Surveyor	5	0.0001	95		9	104
17500 CSA Administration	187	0.0019	3,622		360	3,982
20110 Trial Courts	535	0.0055	10,354		1,029	11,384
20300 Conflict Public Defender	791	0.0081	15,317		1,523	16,840
20700 Public Defender	411	0.0042	7,962		792	8,754
20800 Grand Jury	272	0.0028	5,263		523	5,786
22100 County Clerk	493	0.0051	9,541		949	10,489
22700 District Attorney	2,539	0.0261	49,174		4,889	54,063
22800 DCSS	923	0.0095	17,871		1,777	19,648
23500 Sheriff	4,436	0.0456	85,909		8,541	94,450
23600 Boating Safety	327	0.0034	6,342		631	6,973
23700 Sheriff Civil Unit	132	0.0014	2,554		254	2,808
24600 Detention Annex	116	0.0012	2,256		224	2,480
25600 Victim Witness	418	0.0043	8,093		805	8,898
26000 Jail	2,506	0.0258	48,538		4,826	53,364
26100 Burney Substation	238	0.0024	4,608		458	5,066
26200 Juvenile Rehab Facility	484	0.0050	9,373		932	10,305
26300 Probation	2,743	0.0282	53,128		5,282	58,410
28000 Agriculture Commissioner	394	0.0041	7,638		759	8,397
28200 Building	715	0.0074	13,848		1,377	15,224
28500 Knighton Rd Beetle Mitigation	1	0.0000	12		1	13
28600 Planning	380	0.0039	7,362		732	8,094
28700 Coroner	493	0.0051	9,552		950	10,501
28800 Dispatch	10	0.0001	191		19	210
29000 Recorder	779	0.0080	15,082		1,500	16,582

COUNTY OF SHASTA
AUDITOR-CONTROLLER

Fiscal Year 18/19 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
29200 Public Guardian	108	0.0011	2,094		208	2,302
29400 Wildlife	18	0.0002	339		34	373
29700 Animal Control	118	0.0012	2,280		227	2,507
29900 Public Administration	353	0.0036	6,837		680	7,516
30100 Roads	4,948	0.0509	95,822		9,527	105,349
40200 Environmental Health	696	0.0072	13,484		1,341	14,825
40400 Mental Health Services Act	1,954	0.0201	37,844		3,763	41,606
41000 Mental Health	3,365	0.0346	65,168		6,479	71,648
41100 Public Health	5,416	0.0557	104,888		10,428	115,316
41200 Health Care	71	0.0007	1,365		136	1,501
41700 Child Services	471	0.0048	9,122		907	10,029
42200 Alcohol & Drug	766	0.0079	14,840		1,475	16,316
42500 Perinatal	360	0.0037	6,970		693	7,663
50100 Social Services Administration	7,014	0.0721	135,842		13,506	149,348
50200 Health and Human Services Agency	1,191	0.0122	23,057		2,292	25,349
53000 Opportunity Center	1,233	0.0127	23,882		2,374	26,257
54300 Housing	286	0.0029	5,537		550	6,087
57000 Veterans' Services	178	0.0018	3,455		343	3,798
59000 Community Action Agency	1,804	0.0185	34,934		3,473	38,407
59200 HSG Home IPP Admin	39	0.0004	753		75	828
59300 PHA Housing Assist Adm	34	0.0003	658		65	724
61100 Library	26	0.0003	494		49	543
62000 Agriculture Extension Service	111	0.0011	2,152		214	2,366
62100 Farm Advisor	0	0.0000	5		0	5
70100 Recreation & Parks	17	0.0002	324		32	357
71000 Veterans' Hall	54	0.0006	1,039		103	1,142
00200 Fall River Mills Airport	133	0.0014	2,571		256	2,827
94000 Fleet Management	2,382	0.0245	46,135		4,587	50,722
95000 Risk Management	767	0.0079	14,845		1,476	16,321
92500 Information Systems	1,203	0.0124	23,292		2,316	25,607
95500 Facilities Management	4,812	0.0495	93,188		9,265	102,453
00207 Solid Waste	399	0.0041	7,730		769	8,499
00210 Shasta County Transit	66	0.0007	1,281		127	1,408
00300 Amber Lane PRD	5	0.0001	102		10	112
00302 Amber Ridge PRD	5	0.0000	87		9	96
00303 Marianas PRD	6	0.0001	116		12	128
00304 Coloma PRD	5	0.0001	102		10	112
00305 Vedder Road PRD	1	0.0000	10		1	11
00306 River Hill Estates PRD	5	0.0001	102		10	112
00307 Craig Lane PRD	6	0.0001	111		11	122
00308 E. Stillwater Way PRD	6	0.0001	121		12	133

COUNTY OF SHASTA
AUDITOR-CONTROLLER

Fiscal Year 18/19 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
00309 Fullerton Way PRD	5	0.0001	95		9	104
00311 Skyway PRD	4	0.0000	82		8	90
00312 Mule Mt. PRD	5	0.0000	92		9	101
00313 Fore Way PRD	4	0.0000	82		8	90
00314 Blacks PRD	5	0.0000	87		9	96
00315 Logan PRD	5	0.0001	97		10	106
00316 Valparaiso PRD	5	0.0000	92		9	101
00317 Lakehead Lighting	27	0.0003	525		52	578
00318 Lark Court PRD	5	0.0001	97		10	106
00319 Manor Crest PRD	6	0.0001	107		11	117
00320 Santa Barbara Estates PRD	5	0.0000	87		9	96
00321 Victoria Highlands Estates PRD	4	0.0000	82		8	90
00322 Country Fields Estates PRD	6	0.0001	121		12	133
00324 China Gulch PRD	6	0.0001	107		11	117
00325 Manton Heights PRD	5	0.0000	87		9	96
00326 Manzanillo Orchard PRD	5	0.0000	87		9	96
00327 Lavern Lane PRD	5	0.0001	97		10	106
00328 Canto Del Lupine PRD Admin	4	0.0000	82		8	90
00329 Crowley Crk Ranchettes PRD Adm	6	0.0001	107		11	117
00330 Jordan Manor PRD Admin	4	0.0000	82		8	90
00331 Ritts Mill Road Admin	4	0.0000	82		8	90
00332 Rother Lighting	31	0.0003	596		59	655
00333 Robledo Road PRD Admin	9	0.0001	169		17	186
00334 Santa Barbara #2 PRD Admin	7	0.0001	136		13	149
00335 N Chaparral Dr PRD Admin	6	0.0001	107		11	117
00337 Woggon Lane PRD Admin	6	0.0001	111		11	122
00338 Aiden Park PRD Admin	4	0.0000	82		8	90
00339 L&R Estates PRD Admin	7	0.0001	126		13	138
00340 Squaw Carpet Fire Accs PRD Admin	4	0.0000	82		8	90
00341 Rolland Cntry Estates PRD Admin	5	0.0001	102		10	112
00342 Shelly Lane PRD Admin	5	0.0001	102		10	112
00343 Millville Way PRD Admin	4	0.0000	82		8	90
00344 Diamond Ridge PRD Admin	7	0.0001	140		14	154
00345 Mountain Gate Meadows PRD Admin	5	0.0001	102		10	112
00347 Sierra Lighting	30	0.0003	581		58	639
00351 Timber Ridge PRD Admin	5	0.0000	87		9	96
00360 Equestrian Estates PRD Admin	5	0.0001	97		10	106
00361 Tract 1323 PRD	16	0.0002	317		32	349
00364 Sonora PRD	6	0.0001	121		12	133
00366 Ponder PRD	5	0.0001	97		10	106
00367 Shasta Meadows PRD	5	0.0000	92		9	101

COUNTY OF SHASTA
AUDITOR-CONTROLLER

Fiscal Year 18/19 Actual	Allocation	Allocated	1st Allocation	Direct Billed	2nd Allocation	Total
	Units	Percent				
00368 Old Stagecoach PRD	5	0.0001	102		10	112
00369 Inter Mountain PRD	6	0.0001	107		11	117
00370 Alpine PRD	5	0.0001	102		10	112
00371 Water Agency	121	0.0012	2,339		233	2,571
00372 Dusty PRD	7	0.0001	126		13	138
00373 AQMD	413	0.0042	8,001		796	8,797
00374 Castella Water	160	0.0016	3,096		308	3,404
00375 Sugarloaf Water	151	0.0016	2,920		290	3,210
00376 Buckshot Ln Em Fire PRD Admin	3	0.0000	63		6	69
00377 Jones Valley Water	368	0.0038	7,134		709	7,844
00378 Palo Cedro Sewer	252	0.0026	4,873		485	5,358
00380 Amesbury Village PRD Admin	5	0.0000	92		9	101
00381 Palo Cedro Oaks PRD Admin	6	0.0001	111		11	122
00382 Shasta Lake Ranchos R/M	6	0.0001	116		12	128
00383 Holiday Acres R/M	6	0.0001	121		12	133
00384 Alpine Meadows Sewer	127	0.0013	2,452		244	2,696
00385 Belmont Storm Drain	9	0.0001	167		17	184
00386 Street Lighting Admin.	36	0.0004	695		69	764
00387 Cottonwood Sewer	630	0.0065	12,199		1,213	13,412
00391 Fire Protection Admin.	2,398	0.0247	46,447		4,618	51,065
00393 Burney Storm Drain	21	0.0002	409		41	450
00394 Keswick Admin.	228	0.0023	4,409		438	4,847
00395 French Gulch Water	165	0.0017	3,191		317	3,508
00396 Cragview Water	171	0.0018	3,312		329	3,641
00397 Los Palos Dr Em Fire PRD Admin	4	0.0000	82		8	90
00398 Foxwood Estates PRD Admin	5	0.0001	97		10	106
00399 Rocky Ledge estates PRD Admin	5	0.0001	102		10	112
00401 Anderson Cemetery	420	0.0043	8,139		809	8,948
00402 Burney Cemetery	587	0.0060	11,369		1,130	12,499
00403 Cottonwood Cemetery	502	0.0052	9,727		967	10,694
00404 Fall River Mills Cemetery	1	0.0000	17		2	19
00405 Halcumb Cemetery	376	0.0039	7,287		724	8,011
00406 Manton Cemetery	22	0.0002	421		42	463
00407 Millville Cemetery	327	0.0034	6,333		630	6,963
00408 Pine Grove Cemetery	500	0.0051	9,684		963	10,646
00422 Centerville CSD	39	0.0004	753		75	828
00423 Clear Creek CSD	29	0.0003	562		56	617
00424 Fall River Mills CSD	27	0.0003	528		52	580
00428 Shasta CSD	28	0.0003	533		53	586
00429 Mountain Gate CSD	32	0.0003	622		62	684
00441 Anderson FPD	968	0.0100	18,755		1,865	20,620

**COUNTY OF SHASTA
AUDITOR-CONTROLLER**

Fiscal Year 18/19 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
00442 Buckeye FPD	50	0.0005	964		96	1,059
00443 Burney FPD	40	0.0004	768		76	844
00444 Castella FPD	1,056	0.0109	20,447		2,033	22,480
00445 Shasta Lake FPD	1,334	0.0137	25,829		2,568	28,397
00446 Cottonwood FPD	792	0.0081	15,339		1,525	16,864
00447 Fall River Mills FPD	506	0.0052	9,793		974	10,766
00449 Happy Valley FPD	1,280	0.0132	24,788		2,465	27,252
00450 McArthur FPD	269	0.0028	5,215		518	5,733
00452 Millville FPD	417	0.0043	8,074		803	8,877
00461 Pine Grove MAD	420	0.0043	8,125		808	8,932
00462 Shasta MAD	24	0.0003	472		47	519
00463 Burney MAD	284	0.0029	5,491		546	6,037
00481 Fall River Mills RCD	35	0.0004	678		67	745
00482 W. Shasta RCD	2	0.0000	41		4	45
00490 ACID	30	0.0003	588		58	647
00491 Bella Vista Water	38	0.0004	731		73	804
00492 Burney Water	10	0.0001	199		20	218
00497 Mayers Memorial Hospital	61	0.0006	1,179		117	1,296
00600 Cottonwood Crk Meadows PRD	6	0.0001	116		12	128
00601 CSA #3 Castella Loan Admin	7	0.0001	140		14	154
00602 Aegean Way PRD	5	0.0000	87		9	96
00603 Village Green PRD	5	0.0000	87		9	96
00604 Butterfield PRD	5	0.0000	87		9	96
00605 Honeybee Acres PRD	5	0.0000	87		9	96
00606 Silver Saddle PRD	5	0.0001	97		10	106
00607 Wisteria Estates PRD	5	0.0000	92		9	101
00608 Santa Barbara PRD	5	0.0001	97		10	106
00609 Stillwater Ranch PRD	5	0.0001	97		10	106
00610 Sterling Ranch PRD	5	0.0000	87		9	96
00611 Mt. Lassen Woods PRD	5	0.0000	92		9	101
00612 Waterleaf Estates PRD	5	0.0000	87		9	96
00613 Jennifer Dr EFER PRD	4	0.0000	82		8	90
00614 White Oak Manor PRD	5	0.0000	92		9	101
00615 Terri Lee Terrace EFER PRD	4	0.0000	82		8	90
00616 Westview Rd EFER PRD	4	0.0000	82		8	90
00617 Sleeping Bull Estates PRD	5	0.0001	97		10	106
00618 Garth Dr EFER PRD	5	0.0000	87		9	96
00619 Clover Road PRD	5	0.0000	92		9	101
00620 Nunes Ranch PRD	4	0.0000	82		8	90
00621 No. 2 Squaw Carpet PRD	4	0.0000	82		8	90
00622 No. 2 Crowley Crk Rnchts PRD	6	0.0001	107		11	117

**COUNTY OF SHASTA
AUDITOR-CONTROLLER**

Fiscal Year 18/19 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
00623 No. 2 Los Palos Dr EFER PRD	4	0.0000	82		8	90
00624 Scenic Oak PRD	5	0.0000	87		9	96
00625 No. 2 Butterfield Ln EFER PRD	4	0.0000	82		8	90
00626 No. 1 Skylark Lane EFER PRD	5	0.0000	92		9	101
00629 CSA #6 JV S/A Elk Trail WSAD	16	0.0002	303		30	333
00630 CSA #23 CV S/A Cragview WSAD	9	0.0001	169		17	186
00631 Laurel Glen Estates PRD Admin	4	0.0000	68		7	75
00632 Irish Creek Road PRD Admin	4	0.0000	82		8	90
00633 Sol Semente EFER PRD Admin	5	0.0000	92		9	101
00634 Stillwater Ranches #2 PRD	4	0.0000	82		8	90
00635 Tudor Oaks Acres PRD	4	0.0000	82		8	90
00637 Beagle Street PRD	4	0.0000	73		7	80
00638 Oak Tree Lane PRD Admin	4	0.0000	77		8	85
00835 Detention Fac Inmate Funds Adm	2	0.0000	39	(43)	4	(0)
00843 Prop 10 Children & Fam. 1st	5	0.0001	97	(106)	10	0
00851 IHSS Public Authority	160	0.0016	3,104		309	3,412
00862 Law Library	171	0.0018	3,305		329	3,633
00892 RTPA	102	0.0011	1,980		197	2,177
00928 SHASCOM	1,135	0.0117	21,989		2,186	24,175
00952 Courts	1,016	0.0105	19,684	(21,642)	1,957	(0)
03010 Schools	2,014	0.0207	39,013		3,879	42,892
Total	97,250	1.0000	1,883,465	(22,791)	161,233	2,021,907
Direct Bill				22,792		22,792
			1,883,465	0	161,233	2,044,698
Less CSD's	(13,518)	(0.1390)	(261,811)			(261,811)
Total Operating	83,732	0.8610	1,621,654	0	161,233	1,782,887

Basis of Allocation : Transactions By Department

COUNTY OF SHASTA
AUDITOR-CONTROLLER

Fiscal Year 18/19 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
10200 CAO	156	0.0029	2,456			2,456
11000 Auditor - Controller	716	0.0134	11,270			11,270
11100 TTC	374	0.0070	5,887			5,887
11300 Purchasing	52	0.0010	819			819
12000 County Counsel	283	0.0053	4,455			4,455
13000 Personnel	357	0.0067	5,619			5,619
10100 Board of Supervisors	131	0.0025	2,062		148	2,210
10300 Clerk of the Board	99	0.0019	1,558		112	1,670
11200 Assessor	1025	0.0192	16,134		1,154	17,289
14000 Elections	565	0.0106	8,894		636	9,530
17500 CSA Administration	269	0.0050	4,234		303	4,537
20700 Public Defender	690	0.0129	10,861		777	11,638
22100 County Clerk	53	0.0010	834		60	894
22700 District Attorney	1499	0.0281	23,595		1,688	25,284
22800 DCSS	1828	0.0343	28,774		2,059	30,833
23500 Sheriff	2604	0.0488	40,989		2,933	43,922
23600 Boating Safety	180	0.0034	2,833		203	3,036
23700 Sheriff Civil Unit	95	0.0018	1,495		107	1,602
24600 Detention Annex	120	0.0022	1,889		135	2,024
25600 Victim Witness	307	0.0058	4,832		346	5,178
26000 Jail	2012	0.0377	31,670		2,266	33,937
26100 Burney Substation	263	0.0049	4,140		296	4,436
26200 Juvenile Rehab Facility	1175	0.0220	18,495		1,323	19,819
26300 Probation	2029	0.0380	31,938		2,285	34,223
28000 Agriculture Commissioner	404	0.0076	6,359		455	6,814
28200 Building	486	0.0091	7,650		547	8,197
28600 Planning	366	0.0069	5,761		412	6,173
28700 Coroner	181	0.0034	2,849		204	3,053
29000 Recorder	217	0.0041	3,416		244	3,660
29700 Animal Control	85	0.0016	1,338		96	1,434
29900 Public Administration	51	0.0010	803		57	860
30100 Roads	2303	0.0432	36,251		2,594	38,845
40200 Environmental Health	487	0.0091	7,666		548	8,214
40400 Mental Health Services Act	1188	0.0223	18,700		1,338	20,038
41000 Mental Health	2281	0.0427	35,905		2,569	38,474
41100 Public Health	3582	0.0671	56,383		4,034	60,418
41700 Child Services	329	0.0062	5,179		371	5,549
42200 Alcohol & Drug	414	0.0078	6,517		466	6,983
42500 Perinatal	172	0.0032	2,707		194	2,901
50100 Social Services Administration	11944	0.2238	188,008		13,452	201,460

**COUNTY OF SHASTA
AUDITOR-CONTROLLER**

Fiscal Year 18/19 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
50200 Health and Human Services Agency	2930	0.0549	46,120		3,300	49,420
53000 Opportunity Center	4885	0.0915	76,894		5,502	82,396
54300 Housing	199	0.0037	3,132		224	3,357
57000 Veterans' Services	139	0.0026	2,188		157	2,345
59000 Community Action Agency	163	0.0031	2,566		184	2,749
62000 Agriculture Extension Service	77	0.0014	1,212		87	1,299
94000 Fleet Management	150	0.0028	2,361		169	2,530
95000 Risk Management	195	0.0037	3,069		220	3,289
92500 Information Systems	1165	0.0218	18,338		1,312	19,650
95500 Facilities Management	930	0.0174	14,639		1,047	15,686
00207 Solid Waste	94	0.0018	1,480		106	1,586
00373 AQMD	157	0.0029	2,471		177	2,648
00391 Fire Protection Admin.	808	0.0151	12,719		910	13,629
00851 IHSS Public Authority	99	0.0019	1,558		112	1,670
Total	53,363	1.0000	839,975		57,919	897,894
Direct Bill						
			839,975		57,919	897,894
Less CSD's	(1,938)	(0.0363)	(30,506)			(30,506)
Total Operating	51,425	0.9637	809,469		57,919	867,388

Basis of Allocation : Computed Number of Payroll Checks by Department

COUNTY OF SHASTA
AUDITOR-CONTROLLER

Fiscal Year 18/19 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
11100 TTC	18,247	0.4201	32,667			32,667
11300 Purchasing	126	0.0029	225			225
17500 CSA Administration	63	0.0014	112		16	128
22700 District Attorney	1,486	0.0342	2,661		380	3,041
22800 DCSS	470	0.0108	841		120	961
23500 Sheriff	634	0.0146	1,135		162	1,297
23600 Boating Safety	123	0.0028	221		32	252
25600 Victim Witness	1,144	0.0263	2,048		292	2,340
26300 Probation	12	0.0003	22		3	25
41000 Mental Health	4,655	0.1071	8,333		1,190	9,523
41100 Public Health	155	0.0036	277		40	316
42200 Alcohol & Drug	383	0.0088	685		98	783
50100 Social Services Administration	10,184	0.2344	18,231		2,603	20,834
50200 Health and Human Services Agency	2,761	0.0636	4,942		706	5,648
57000 Veterans' Services	301	0.0069	539		77	616
59000 Community Action Agency	72	0.0017	129		18	147
95500 Facilities Management	2,583	0.0595	4,625		660	5,285
00851 IHSS Public Authority	41	0.0009	74		11	84
Total	43,439	1.0000	77,766		6,408	84,174
Direct Bill						
			<u>77,766</u>		<u>6,408</u>	<u>84,174</u>
Less CSD's	<u>(18,373)</u>	<u>-0.4230</u>	<u>(32,892)</u>			<u>(32,892)</u>
Total Operating	25,066	0.5770	44,874		6,408	51,282

Basis of Allocation : Actual Salaries & Benefits Expense by Project

COUNTY OF SHASTA
AUDITOR-CONTROLLER

Fiscal Year 18/19 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
10200 CAO	8,874,255	0.0186	1,831			1,831
11000 Auditor - Controller	3,592,413	0.0075	741			741
11100 TTC	1,929,520	0.0040	398			398
11300 Purchasing	270,764	0.0006	56			56
12000 County Counsel	2,267,467	0.0047	468			468
13000 Personnel	2,203,806	0.0046	455			455
10100 Board of Supervisors	643,324	0.0013	133		11	144
10300 Clerk of the Board	466,673	0.0010	96		8	104
11200 Assessor	4,829,093	0.0101	996		83	1,079
14000 Elections	2,686,530	0.0056	554		46	600
15900 Inter Mountain Fair	11,731	0.0000	2		0	3
16600 Land, Buildings & Improvements	1,789,576	0.0037	369	(400)	31	0
17200 Surveyor	23,216	0.0000	5		0	5
17500 CSA Administration	945,969	0.0020	195		16	211
20110 Trial Courts	2,499,339	0.0052	516		43	558
20300 Conflict Public Defender	2,736,336	0.0057	564		47	611
20700 Public Defender	4,408,955	0.0092	910		75	985
20800 Grand Jury	103,946	0.0002	21		2	23
22100 County Clerk	488,166	0.0010	101		8	109
22700 District Attorney	9,740,930	0.0204	2,009		167	2,176
22800 DCSS	8,216,086	0.0172	1,695		141	1,835
23500 Sheriff	19,720,804	0.0412	4,068		337	4,406
23600 Boating Safety	983,882	0.0021	203		17	220
23700 Sheriff Civil Unit	597,724	0.0012	123		10	134
24600 Detention Annex	744,938	0.0016	154		13	166
25600 Victim Witness	1,546,967	0.0032	319		26	346
26000 Jail	19,437,956	0.0406	4,010		333	4,342
26100 Burney Substation	2,363,916	0.0049	488		40	528
26200 Juvenile Rehab Facility	5,548,363	0.0116	1,145		95	1,239
26300 Probation	15,409,267	0.0322	3,179		264	3,442
28000 Agriculture Commissioner	1,984,560	0.0041	409		34	443
28200 Building	2,647,347	0.0055	546		45	591
28500 Knighton Rd Beetle Mitigation	198,245	0.0004	41		3	44
28600 Planning	2,085,046	0.0044	430		36	466
28700 Coroner	1,482,572	0.0031	306		25	331
28800 Dispatch	1,486,024	0.0031	307		25	332
29000 Recorder	1,361,031	0.0028	281		23	304
29200 Public Guardian	1,037,591	0.0022	214		18	232
29400 Wildlife	5,289	0.0000	1		0	1

COUNTY OF SHASTA
AUDITOR-CONTROLLER

Fiscal Year 18/19 Actual	Allocation Units	Allocated	1st	Direct	2nd	Total
		Percent	Allocation	Billed	Allocation	
29700 Animal Control	566,841	0.0012	117		10	127
29900 Public Administration	276,908	0.0006	57		5	62
30100 Roads	30,561,504	0.0639	6,304		523	6,827
40200 Environmental Health	3,076,298	0.0064	635		53	687
40400 Mental Health Services Act	15,471,692	0.0324	3,192		265	3,456
41000 Mental Health	39,601,535	0.0828	8,169		678	8,847
41100 Public Health	23,309,306	0.0487	4,808		399	5,207
41200 Health Care	733,743	0.0015	151		13	164
41700 Child Services	2,897,811	0.0061	598		50	647
42200 Alcohol & Drug	5,209,475	0.0109	1,075		89	1,164
42500 Perinatal	1,048,185	0.0022	216		18	234
50100 Social Services Administration	117,443,340	0.2456	24,227		2,009	26,236
50200 Health and Human Services Agency	13,940,567	0.0292	2,876		239	3,114
53000 Opportunity Center	7,476,930	0.0156	1,542		128	1,670
54200 County Indigents	1,576,807	0.0033	325		27	352
54300 Housing	823,009	0.0017	170		14	184
57000 Veterans' Services	511,281	0.0011	105		9	114
59000 Community Action Agency	8,886,756	0.0186	1,833		152	1,985
59200 HSG Home IPP Admin	1,419,567	0.0030	293		24	317
59600 Housing Rehabilitation	1,264,428	0.0026	261		22	282
61100 Library	1,447,686	0.0030	299		25	323
62000 Agriculture Extension Service	222,165	0.0005	46		4	50
62100 Farm Advisor	56	0.0000	0		0	0
70100 Recreation & Parks	47,047	0.0001	10		1	11
71000 Veterans' Hall	201,693	0.0004	42		3	45
00200 Fall River Mills Airport	418,822	0.0009	86		7	94
94000 Fleet Management	3,395,810	0.0071	701		58	759
95000 Risk Management	10,673,632	0.0223	2,202		183	2,384
92500 Information Systems	8,141,872	0.0170	1,680		139	1,819
95500 Facilities Management	5,518,011	0.0115	1,138		94	1,233
00207 Solid Waste	8,055,372	0.0168	1,662		138	1,800
00210 Shasta County Transit	677,540	0.0014	140		12	151
00300 Amber Lane PRD	9,604	0.0000	2		0	2
00302 Amber Ridge PRD	47,345	0.0001	10		1	11
00303 Marianas PRD	8,377	0.0000	2		0	2
00304 Coloma PRD	2,409	0.0000	0		0	1
00306 River Hill Estates PRD	15,361	0.0000	3		0	3
00307 Craig Lane PRD	10,881	0.0000	2		0	2
00308 E. Stillwater Way PRD	15,578	0.0000	3		0	3
00309 Fullerton Way PRD	6,106	0.0000	1		0	1

COUNTY OF SHASTA
AUDITOR-CONTROLLER

Fiscal Year 18/19 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
00311 Skyway PRD	3,047	0.0000	1		0	1
00312 Mule Mt. PRD	6,462	0.0000	1		0	1
00313 Fore Way PRD	1,477	0.0000	0		0	0
00314 Blacks PRD	3,763	0.0000	1		0	1
00315 Logan PRD	25,328	0.0001	5		0	6
00316 Valparaiso PRD	24,644	0.0001	5		0	6
00317 Lakehead Lighting	1,250	0.0000	0		0	0
00318 Lark Court PRD	15,271	0.0000	3		0	3
00319 Manor Crest PRD	27,642	0.0001	6		0	6
00320 Santa Barbara Estates PRD	13,967	0.0000	3		0	3
00321 Victoria Highlands Estates PRD	8,670	0.0000	2		0	2
00322 Country Fields Estates PRD	5,487	0.0000	1		0	1
00324 China Gulch PRD	28,637	0.0001	6		0	6
00325 Manton Heights PRD	31,971	0.0001	7		1	7
00326 Manzanillo Orchard PRD	10,257	0.0000	2		0	2
00327 Lavern Lane PRD	37,192	0.0001	8		1	8
00328 Canto Del Lupine PRD Admin	70,644	0.0001	15		1	16
00329 Crowley Crk Ranchettes PRD Adm	30,559	0.0001	6		1	7
00330 Jordan Manor PRD Admin	8,957	0.0000	2		0	2
00331 Ritts Mill Road Admin	4,595	0.0000	1		0	1
00332 Rother Lighting	31,048	0.0001	6		1	7
00333 Robledo Road PRD Admin	30,741	0.0001	6		1	7
00334 Santa Barbara #2 PRD Admin	11,892	0.0000	2		0	3
00335 N Chaparral Dr PRD Admin	51,985	0.0001	11		1	12
00337 Woggon Lane PRD Admin	53,596	0.0001	11		1	12
00338 Aiden Park PRD Admin	20,819	0.0000	4		0	5
00339 L&R Estates PRD Admin	22,797	0.0000	5		0	5
00340 Squaw Carpet Fire Accs PRD Admin	5,055	0.0000	1		0	1
00341 Rolland Cntry Estates PRD Admin	17,213	0.0000	4		0	4
00342 Shelly Lane PRD Admin	30,429	0.0001	6		1	7
00343 Millville Way PRD Admin	35,786	0.0001	7		1	8
00344 Diamond Ridge PRD Admin	6,493	0.0000	1		0	1
00345 Mountain Gate Meadows PRD Admin	42,598	0.0001	9		1	10
00347 Sierra Lighting	6,896	0.0000	1		0	2
00351 Timber Ridge PRD Admin	34,551	0.0001	7		1	8
00360 Equestrian Estates PRD Admin	15,434	0.0000	3		0	3
00361 Tract 1323 PRD	5,616	0.0000	1		0	1
00364 Sonora PRD	32,126	0.0001	7		1	7
00366 Ponder PRD	1,481	0.0000	0		0	0
00367 Shasta Meadows PRD	15,329	0.0000	3		0	3

COUNTY OF SHASTA
AUDITOR-CONTROLLER

Fiscal Year 18/19 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
00368 Old Stagecoach PRD	18,148	0.0000	4		0	4
00369 Inter Mountain PRD	23,687	0.0000	5		0	5
00370 Alpine PRD	10,020	0.0000	2		0	2
00371 Water Agency	332,255	0.0007	69		6	74
00372 Dusty PRD	6,719	0.0000	1		0	2
00373 AQMD	3,126,984	0.0065	645		54	699
00374 Castella Water	109,229	0.0002	23		2	24
00375 Sugarloaf Water	443,682	0.0009	92		8	99
00376 Buckshot Ln Em Fire PRD Admin	2,036	0.0000	0		0	0
00377 Jones Valley Water	941,868	0.0020	194		16	210
00378 Palo Cedro Sewer	633,238	0.0013	131		11	141
00380 Amesbury Village PRD Admin	13,491	0.0000	3		0	3
00381 Palo Cedro Oaks PRD Admin	69,439	0.0001	14		1	16
00382 Shasta Lake Ranchos R/M	23,325	0.0000	5		0	5
00383 Holiday Acres R/M	10,815	0.0000	2		0	2
00384 Alpine Meadows Sewer	61,436	0.0001	13		1	14
00385 Belmont Storm Drain	47,215	0.0001	10		1	11
00386 Street Lighting Admin.	217,343	0.0005	45		4	49
00387 Cottonwood Sewer	1,944,369	0.0041	401		33	434
00391 Fire Protection Admin.	6,395,036	0.0134	1,319		109	1,429
00393 Burney Storm Drain	55,471	0.0001	11		1	12
00394 Keswick Admin.	326,178	0.0007	67		6	73
00395 French Gulch Water	184,709	0.0004	38		3	41
00396 Cragview Water	107,265	0.0002	22		2	24
00397 Los Palos Dr Em Fire PRD Admin	14,343	0.0000	3		0	3
00398 Foxwood Estates PRD Admin	113,309	0.0002	23		2	25
00399 Rocky Ledge estates PRD Admin	140,812	0.0003	29		2	31
00401 Anderson Cemetery	194,600	0.0004	40		3	43
00402 Burney Cemetery	134,409	0.0003	28		2	30
00403 Cottonwood Cemetery	121,433	0.0003	25		2	27
00404 Fall River Mills Cemetery	16,443	0.0000	3		0	4
00405 Halcumb Cemetery	143,762	0.0003	30		2	32
00407 Millville Cemetery	163,760	0.0003	34		3	37
00408 Pine Grove Cemetery	116,146	0.0002	24		2	26
00441 Anderson FPD	1,430,972	0.0030	295		24	320
00442 Buckeye FPD	64,469	0.0001	13		1	14
00443 Burney FPD	835,179	0.0017	172		14	187
00444 Castella FPD	459,245	0.0010	95		8	103
00445 Shasta Lake FPD	1,834,627	0.0038	378		31	410
00446 Cottonwood FPD	1,348,625	0.0028	278		23	301

COUNTY OF SHASTA
AUDITOR-CONTROLLER

Fiscal Year 18/19 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
00447 Fall River Mills FPD	97,512	0.0002	20		2	22
00449 Happy Valley FPD	630,091	0.0013	130		11	141
00450 McArthur FPD	53,243	0.0001	11		1	12
00452 Millville FPD	128,543	0.0003	27		2	29
00461 Pine Grove MAD	105,013	0.0002	22		2	23
00463 Burney MAD	172,450	0.0004	36		3	39
00600 Cottonwood Crk Meadows PRD	35,865	0.0001	7		1	8
00601 CSA #3 Castella Loan Admin	13,415	0.0000	3		0	3
00602 Aegean Way PRD	17,870	0.0000	4		0	4
00603 Village Green PRD	26,058	0.0001	5		0	6
00604 Butterfield PRD	20,740	0.0000	4		0	5
00605 Honeybee Acres PRD	20,568	0.0000	4		0	5
00606 Silver Saddle PRD	34,808	0.0001	7		1	8
00607 Wisteria Estates PRD	97,734	0.0002	20		2	22
00608 Santa Barbara PRD	48,819	0.0001	10		1	11
00609 Stillwater Ranch PRD	30,883	0.0001	6		1	7
00610 Sterling Ranch PRD	32,169	0.0001	7		1	7
00611 Mt. Lassen Woods PRD	174,260	0.0004	36		3	39
00612 Waterleaf Estates PRD	32,585	0.0001	7		1	7
00613 Jennifer Dr EFER PRD	13,583	0.0000	3		0	3
00614 White Oak Manor PRD	28,374	0.0001	6		0	6
00615 Terri Lee Terrace EFER PRD	8,069	0.0000	2		0	2
00616 Westview Rd EFER PRD	7,038	0.0000	1		0	2
00617 Sleeping Bull Estates PRD	72,711	0.0002	15		1	16
00618 Garth Dr EFER PRD	8,079	0.0000	2		0	2
00619 Clover Road PRD	21,623	0.0000	4		0	5
00620 Nunes Ranch PRD	30,212	0.0001	6		1	7
00621 No. 2 Squaw Carpet PRD	2,438	0.0000	1		0	1
00622 No. 2 Crowley Crk Rnchts PRD	3,041	0.0000	1		0	1
00623 No. 2 Los Palos Dr EFER PRD	7,144	0.0000	1		0	2
00624 Scenic Oak PRD	10,487	0.0000	2		0	2
00626 No. 1 Skylark Lane EFER PRD	13,197	0.0000	3		0	3
00627 Lake Drive PRD Admin	5,021	0.0000	1		0	1
00629 CSA #6 JV S/A Elk Trail WSAD	123,526	0.0003	25		2	28
00630 CSA #23 CV S/A Cragview WSAD	18,934	0.0000	4		0	4
00631 Laurel Glen Estates PRD Admin	25,984	0.0001	5		0	6
00632 Irish Creek Road PRD Admin	8,110	0.0000	2		0	2
00633 Sol Semente EFER PRD Admin	9,990	0.0000	2		0	2
00634 Stillwater Ranches #2 PRD	27,641	0.0001	6		0	6
00635 Tudor Oaks Acres PRD	8,613	0.0000	2		0	2

COUNTY OF SHASTA
AUDITOR-CONTROLLER

Fiscal Year 18/19 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
00637 Beagle Street PRD	5,084	0.0000	1		0	1
00638 Oak Tree Lane PRD Admin	8,221	0.0000	2		0	2
00851 IHSS Public Authority	455,710	0.0010	94		8	102
00928 SHASCOM	80,096	0.0002	17		1	18
Total	478,224,316	1.0000	98,651	(400)	7,855	106,106
Direct Bill				400		400
			98,651	0	7,855	106,506
Less CSD's	(19,138,225)	(0.0400)	(3,948)			(3,948)
Total Operating	459,086,091	0.9600	94,703	0	7,855	102,558

Basis of Allocation : Budgeted FY 18/19 Expenses by Department

COUNTY OF SHASTA
AUDITOR-CONTROLLER

Fiscal Year 18/19 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
10200 CAO	1,115,182	0.1089	2,665			2,665
11000 Auditor - Controller	3,374,497	0.3295	8,064			8,064
11100 TTC	1,759,026	0.1717	4,204			4,204
11300 Purchasing	255,100	0.0249	610			610
12000 County Counsel	2,003,230	0.1956	4,787			4,787
13000 Personnel	1,735,487	0.1694	4,148			4,148
Total	10,242,522	1.0000	24,478			24,478
Direct Bill				24,478		24,478
Less CSD's	(10,242,522)	(1.0000)	(24,478)			(24,478)
Total Operating						

Basis of Allocation : Actual FY 18/19 Total Expenses by Department

COUNTY OF SHASTA
AUDITOR-CONTROLLER

Fiscal Year 18/19 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
10200 CAO	1	0.0027	67			67
11000 Auditor - Controller	2	0.0054	133			133
11100 TTC	1	0.0027	67			67
11300 Purchasing	14	0.0376	933			933
13000 Personnel	1	0.0027	67			67
11200 Assessor	6	0.0161	400		39	439
14000 Elections	1	0.0027	67		7	73
16600 Land, Buildings & Improvements	35	0.0941	2,334	(2,562)	228	(0)
17500 CSA Administration	2	0.0054	133		13	146
20700 Public Defender	1	0.0027	67		7	73
22800 DCSS	9	0.0242	600		59	659
23500 Sheriff	2	0.0054	133		13	146
23600 Boating Safety	2	0.0054	133		13	146
26000 Jail	10	0.0269	667		65	732
28000 Agriculture Commissioner	2	0.0054	133		13	146
28200 Building	6	0.0161	400		39	439
28600 Planning	7	0.0188	467		46	512
29000 Recorder	12	0.0323	800		78	878
30100 Roads	17	0.0457	1,133		111	1,244
40200 Environmental Health	8	0.0215	533		52	586
40400 Mental Health Services Act	6	0.0161	400		39	439
41000 Mental Health	3	0.0081	200		20	220
41100 Public Health	8	0.0215	533		52	586
41200 Health Care	6	0.0161	400		39	439
42500 Perinatal	1	0.0027	67		7	73
50100 Social Services Administration	16	0.0430	1,067		104	1,171
53000 Opportunity Center	7	0.0188	467		46	512
94000 Fleet Management	81	0.2177	5,401		527	5,928
92500 Information Systems	22	0.0591	1,467		143	1,610
95500 Facilities Management	8	0.0215	533		52	586
00207 Solid Waste	4	0.0108	267		26	293
00373 AQMD	16	0.0430	1,067		104	1,171
00375 Sugarloaf Water	18	0.0484	1,200		117	1,317
00387 Cottonwood Sewer	19	0.0511	1,267		124	1,391
00391 Fire Protection Admin.	18	0.0484	1,200		117	1,317
Total	372	1.0000	24,803	(2,562)	2,299	24,540
Direct Bill				2,562		2,562
			24,803		2,299	27,102

COUNTY OF SHASTA
AUDITOR-CONTROLLER

Fiscal Year 18/19 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
Less CSD's	(19)	(0.0511)	(1,267)			(1,267)
Total Operating	353	0.9489	23,537		2,299	25,835

Basis of Allocation : Capital Asset Transactions by Department

COUNTY OF SHASTA
AUDITOR-CONTROLLER

Fiscal Year 18/19 Actual	Allocation Units	Allocated		Direct		Total
		Percent	1st Allocation	Billed	2nd Allocation	
11100 TTC	260	0.0285	439			439
11200 Assessor	805	0.0882	1,361		130	1,491
14000 Elections	437	0.0479	738		70	809
17500 CSA Administration	363	0.0398	615		59	673
22100 County Clerk	437	0.0479	738		70	809
22700 District Attorney	710	0.0778	1,200		115	1,315
23500 Sheriff	477	0.0523	807		77	884
23700 Sheriff Civil Unit	35	0.0039	60		6	65
28000 Agriculture Commissioner	865	0.0949	1,463		140	1,603
28200 Building	22	0.0024	38		4	41
28600 Planning	22	0.0024	38		4	41
29000 Recorder	795	0.0872	1,345		128	1,473
30100 Roads	349	0.0383	591		56	647
40200 Environmental Health	22	0.0024	38		4	41
41000 Mental Health	479	0.0525	810		77	887
41100 Public Health	511	0.0561	865		82	947
50100 Social Services Administration	600	0.0658	1,014		97	1,111
50200 Health and Human Services Agency	179	0.0196	303		29	332
57000 Veterans' Services	176	0.0193	297		28	325
59000 Community Action Agency	830	0.0910	1,403		134	1,537
94000 Fleet Management	714	0.0782	1,206		115	1,321
00373 AQMD	22	0.0024	38		4	41
00391 Fire Protection Admin.	11	0.0013	19		2	21
Total	9,123	1.0000	15,425		1,430	16,855
Direct Bill	-					
			15,425		1,430	16,855
Less CSD's	(260)	-0.0285	(439)			(439)
Total Operating	8,863	0.9715	14,986		1,430	16,415

Basis of Allocation : Actual Salaries & Benefits Expense by Project

COUNTY OF SHASTA
AUDITOR-CONTROLLER

Fiscal Year 18/19 Actual	Total	Claims & Accounting	Payroll	Individual Services	Budget Assistance	Cost Plan	Property Management	Reimbursed Audits
10200 CAO	18,503	11,485	2,456		1,831	2,665	67	
11000 Auditor - Controller	231,639	211,430	11,270		741	8,064	133	
11100 TTC	71,163	27,501	5,887	32,667	398	4,204	67	439
11300 Purchasing	3,795	1,152	819	225	56	610	933	
12000 County Counsel	14,554	4,844	4,455		468	4,787		
13000 Personnel	15,687	5,399	5,619		455	4,148	67	
10100 Board of Supervisors	5,744	3,391	2,210		144			
10300 Clerk of the Board	4,819	3,045	1,670		104			
11200 Assessor	27,266	6,968	17,289		1,079		439	1,491
14000 Elections	40,614	29,602	9,530		600		73	809
15900 Inter Mountain Fair	247	245			3			
17200 Surveyor	109	104			5			
17500 CSA Administration	9,678	3,982	4,537	128	211		146	673
20110 Trial Courts	11,942	11,384			558			
20300 Conflict Public Defender	17,451	16,840			611			
20700 Public Defender	21,451	8,754	11,638		985		73	
20800 Grand Jury	5,810	5,786			23			
22100 County Clerk	12,301	10,489	894		109			809
22700 District Attorney	85,879	54,063	25,284	3,041	2,176			1,315
22800 DCSS	53,936	19,648	30,833	961	1,835		659	
23500 Sheriff	145,105	94,450	43,922	1,297	4,406		146	884
23600 Boating Safety	10,627	6,973	3,036	252	220		146	
23700 Sheriff Civil Unit	4,609	2,808	1,602		134			65
24600 Detention Annex	4,670	2,480	2,024		166			
25600 Victim Witness	16,762	8,898	5,178	2,340	346			
26000 Jail	92,375	53,364	33,937		4,342		732	
26100 Burney Substation	10,030	5,066	4,436		528			
26200 Juvenile Rehab Facility	31,364	10,305	19,819		1,239			
26300 Probation	96,101	58,410	34,223	25	3,442			
28000 Agriculture Commissioner	17,404	8,397	6,814		443		146	1,603
28200 Building	24,494	15,224	8,197		591		439	41
28500 Knighton Rd Beetle Mitigation	58	13			44			
28600 Planning	15,287	8,094	6,173		466		512	41
28700 Coroner	13,885	10,501	3,053		331			
28800 Dispatch	542	210			332			
29000 Recorder	22,897	16,582	3,660		304		878	1,473
29200 Public Guardian	2,534	2,302			232			
29400 Wildlife	374	373			1			
29700 Animal Control	4,068	2,507	1,434		127			

COUNTY OF SHASTA
AUDITOR-CONTROLLER

Fiscal Year 18/19 Actual	Total	Claims & Accounting	Payroll	Individual Services	Budget Assistance	Cost Plan	Property Management	Reimbursed Audits
29900 Public Administration	8,438	7,516	860		62			
30100 Roads	152,912	105,349	38,845		6,827		1,244	647
40200 Environmental Health	24,353	14,825	8,214		687		586	41
40400 Mental Health Services Act	65,540	41,606	20,038		3,456		439	
41000 Mental Health	129,597	71,648	38,474	9,523	8,847		220	887
41100 Public Health	182,790	115,316	60,418	316	5,207		586	947
41200 Health Care	2,104	1,501			164		439	
41700 Child Services	16,226	10,029	5,549		647			
42200 Alcohol & Drug	25,246	16,316	6,983	783	1,164			
42500 Perinatal	10,871	7,663	2,901		234		73	
50100 Social Services Administration	400,161	149,348	201,460	20,834	26,236		1,171	1,111
50200 Health and Human Services Agency	83,863	25,349	49,420	5,648	3,114			332
53000 Opportunity Center	110,835	26,257	82,396		1,670		512	
54200 County Indigents	352				352			
54300 Housing	9,628	6,087	3,357		184			
57000 Veterans' Services	7,199	3,798	2,345	616	114			325
59000 Community Action Agency	44,825	38,407	2,749	147	1,985			1,537
59200 HSG Home IPP Admin	1,145	828			317			
59300 PHA Housing Assistance Admin	724	724						
59600 Housing Rehabilitation	282				282			
61100 Library	866	543			323			
62000 Agriculture Extension Service	3,715	2,366	1,299		50			
62100 Farm Advisor	5	5			0			
70100 Recreation & Parks	367	357			11			
71000 Veterans' Hall	1,187	1,142			45			
00200 Fall River Mills Airport	2,920	2,827			94			
94000 Fleet Management	61,261	50,722	2,530		759		5,928	1,321
95000 Risk Management	21,994	16,321	3,289		2,384			
92500 Information Systems	48,686	25,607	19,650		1,819		1,610	
95500 Facilities Management	125,243	102,453	15,686	5,285	1,233		586	
00207 Solid Waste	12,176	8,499	1,586		1,800		293	
00210 Shasta County Transit	1,559	1,408			151			
00300 Amber Lane PRD	114	112			2			
00302 Amber Ridge PRD	106	96			11			
00303 Marianas PRD	130	128			2			
00304 Coloma PRD	112	112			1			
00305 Vedder Road PRD	11	11						
00306 River Hill Estates PRD	115	112			3			
00307 Craig Lane PRD	125	122			2			
00308 E. Stillwater Way PRD	137	133			3			

COUNTY OF SHASTA
AUDITOR-CONTROLLER

Fiscal Year 18/19 Actual	Total	Claims & Accounting	Payroll	Individual Services	Budget Assistance	Cost Plan	Property Management	Reimbursed Audits
00309 Fullerton Way PRD	105	104			1			
00311 Skyway PRD	91	90			1			
00312 Mule Mt. PRD	103	101			1			
00313 Fore Way PRD	91	90			0			
00314 Blacks PRD	97	96			1			
00315 Logan PRD	112	106			6			
00316 Valparaiso PRD	107	101			6			
00317 Lakehead Lighting	578	578			0			
00318 Lark Court PRD	110	106			3			
00319 Manor Crest PRD	123	117			6			
00320 Santa Barbara Estates PRD	99	96			3			
00321 Victoria Highlands Estates PRD	92	90			2			
00322 Country Fields Estates PRD	134	133			1			
00324 China Gulch PRD	124	117			6			
00325 Manton Heights PRD	103	96			7			
00326 Manzanillo Orchard PRD	98	96			2			
00327 Lavern Lane PRD	115	106			8			
00328 Canto Del Lupine PRD Admin	106	90			16			
00329 Crowley Crk Ranchettes PRD Adm	124	117			7			
00330 Jordan Manor PRD Admin	92	90			2			
00331 Ritts Mill Road Admin	92	90			1			
00332 Rother Lighting	662	655			7			
00333 Robledo Road PRD Admin	193	186			7			
00334 Santa Barbara #2 PRD Admin	152	149			3			
00335 N Chaparral Dr PRD Admin	129	117			12			
00337 Woggon Lane PRD Admin	134	122			12			
00338 Aiden Park PRD Admin	95	90			5			
00339 L&R Estates PRD Admin	143	138			5			
00340 Squaw Carpet Fire Accs PRD Admin	92	90			1			
00341 Rolland Cntry Estates PRD Admin	116	112			4			
00342 Shelly Lane PRD Admin	119	112			7			
00343 Millville Way PRD Admin	98	90			8			
00344 Diamond Ridge PRD Admin	156	154			1			
00345 Mountain Gate Meadows PRD Admin	121	112			10			
00347 Sierra Lighting	640	639			2			
00351 Timber Ridge PRD Admin	104	96			8			
00360 Equestrian Estates PRD Admin	110	106			3			
00361 Tract 1323 PRD	350	349			1			
00364 Sonora PRD	140	133			7			
00366 Ponder PRD	107	106			0			

COUNTY OF SHASTA
AUDITOR-CONTROLLER

Fiscal Year 18/19 Actual	Total	Claims & Accounting	Payroll	Individual Services	Budget Assistance	Cost Plan	Property Management	Reimbursed Audits
00367 Shasta Meadows PRD	105	101			3			
00368 Old Stagecoach PRD	116	112			4			
00369 Inter Mountain PRD	122	117			5			
00370 Alpine PRD	114	112			2			
00371 Water Agency	2,645	2,571			74			
00372 Dusty PRD	140	138			2			
00373 AQMD	13,356	8,797	2,648		699		1,171	41
00374 Castella Water	3,429	3,404			24			
00375 Sugarloaf Water	4,626	3,210			99		1,317	
00376 Buckshot Ln Em Fire PRD Admin	70	69			0			
00377 Jones Valley Water	8,054	7,844			210			
00378 Palo Cedro Sewer	5,499	5,358			141			
00380 Amesbury Village PRD Admin	104	101			3			
00381 Palo Cedro Oaks PRD Admin	138	122			16			
00382 Shasta Lake Ranchos R/M	133	128			5			
00383 Holiday Acres R/M	135	133			2			
00384 Alpine Meadows Sewer	2,710	2,696			14			
00385 Belmont Storm Drain	194	184			11			
00386 Street Lighting Admin.	813	764			49			
00387 Cottonwood Sewer	15,237	13,412			434		1,391	
00391 Fire Protection Admin.	67,461	51,065	13,629		1,429		1,317	21
00393 Burney Storm Drain	462	450			12			
00394 Keswick Admin.	4,920	4,847			73			
00395 French Gulch Water	3,549	3,508			41			
00396 Cragview Water	3,665	3,641			24			
00397 Los Palos Dr Em Fire PRD Admin	94	90			3			
00398 Foxwood Estates PRD Admin	132	106			25			
00399 Rocky Ledge estates PRD Admin	143	112			31			
00401 Anderson Cemetery	8,992	8,948			43			
00402 Burney Cemetery	12,529	12,499			30			
00403 Cottonwood Cemetery	10,721	10,694			27			
00404 Fall River Mills Cemetery	22	19			4			
00405 Halcumb Cemetery	8,044	8,011			32			
00406 Manton Cemetery	463	463						
00407 Millville Cemetery	6,999	6,963			37			
00408 Pine Grove Cemetery	10,672	10,646			26			
00422 Centerville CSD	828	828						
00423 Clear Creek CSD	617	617						
00424 Fall River Mills CSD	580	580						
00428 Shasta CSD	586	586						

COUNTY OF SHASTA
AUDITOR-CONTROLLER

Fiscal Year 18/19 Actual	Total	Claims & Accounting	Payroll	Individual Services	Budget Assistance	Cost Plan	Property Management	Reimbursed Audits
00429 Mountain Gate CSD	684	684						
00441 Anderson FPD	20,939	20,620			320			
00442 Buckeye FPD	1,074	1,059			14			
00443 Burney FPD	1,030	844			187			
00444 Castella FPD	22,582	22,480			103			
00445 Shasta Lake FPD	28,807	28,397			410			
00446 Cottonwood FPD	17,165	16,864			301			
00447 Fall River Mills FPD	10,788	10,766			22			
00449 Happy Valley FPD	27,393	27,252			141			
00450 McArthur FPD	5,745	5,733			12			
00452 Millville FPD	8,905	8,877			29			
00461 Pine Grove MAD	8,956	8,932			23			
00462 Shasta MAD	519	519						
00463 Burney MAD	6,075	6,037			39			
00481 Fall River Mills RCD	745	745						
00482 W. Shasta RCD	45	45						
00490 ACID	647	647						
00491 Bella Vista Water	804	804						
00492 Burney Water	218	218						
00497 Mayers Memorial Hospital	1,296	1,296						
00600 Cottonwood Crk Meadows PRD	136	128			8			
00601 CSA #3 Castella Loan Admin	157	154			3			
00602 Aegean Way PRD	100	96			4			
00603 Village Green PRD	102	96			6			
00604 Butterfield PRD	100	96			5			
00605 Honeybee Acres PRD	100	96			5			
00606 Silver Saddle PRD	114	106			8			
00607 Wisteria Estates PRD	123	101			22			
00608 Santa Barbara PRD	117	106			11			
00609 Stillwater Ranch PRD	113	106			7			
00610 Sterling Ranch PRD	103	96			7			
00611 Mt. Lassen Woods PRD	140	101			39			
00612 Waterleaf Estates PRD	103	96			7			
00613 Jennifer Dr EFER PRD	94	90			3			
00614 White Oak Manor PRD	107	101			6			
00615 Terri Lee Terrace EFER PRD	92	90			2			
00616 Westview Rd EFER PRD	92	90			2			
00617 Sleeping Bull Estates PRD	123	106			16			
00618 Garth Dr EFER PRD	98	96			2			
00619 Clover Road PRD	106	101			5			

COUNTY OF SHASTA
AUDITOR-CONTROLLER

Fiscal Year 18/19 Actual	Total	Claims & Accounting	Payroll	Individual Services	Budget Assistance	Cost Plan	Property Management	Reimbursed Audits
00620 Nunes Ranch PRD	97	90			7			
00621 No. 2 Squaw Carpet PRD	91	90			1			
00622 No. 2 Crowley Crk Rnchts PRD	118	117			1			
00623 No. 2 Los Palos Dr EFER PRD	92	90			2			
00624 Scenic Oak PRD	98	96			2			
00625 No. 2 Butterfield Ln EFER PRD	90	90						
00626 No. 1 Skylark Lane EFER PRD	104	101			3			
00627 Lake Drive PRD Admin	1				1			
00629 CSA #6 JV S/A Elk Trail WSAD	360	333			28			
00630 CSA #23 CV S/A Cragview WSAD	191	186			4			
00631 Laurel Glen Estates PRD Admin	80	75			6			
00632 Irish Creek Road PRD Admin	92	90			2			
00633 Sol Semente EFER PRD Admin	103	101			2			
00634 Stillwater Ranches #2 PRD	97	90			6			
00635 Tudor Oaks Acres PRD	92	90			2			
00637 Beagle Street PRD	81	80			1			
00638 Oak Tree Lane PRD Admin	87	85			2			
00851 IHSS Public Authority	5,268	3,412	1,670	84	102			
00862 Law Library	3,633	3,633						
00892 RTPA	2,177	2,177						
00928 SHASCOM	24,193	24,175			18			
00952 Courts	(0)	(0)						
03010 Schools	42,892	42,892						
Total	3,175,954	2,021,907	897,894	84,174	106,106	24,478	24,540	16,855
Direct Bill	25,754	22,792			400		2,562	
	3,201,707	2,044,698	897,894	84,174	106,506	24,478	27,102	16,855
Less CSD's	(355,340)	(261,811)	(30,506)	(32,892)	(3,948)	(24,478)	(1,267)	(439)
Total Operating	2,846,366	1,782,887	867,388	51,282	102,558		25,835	16,415

Treasurer/Tax Collector

*Description of Costs
to be Allocated*

**COUNTY OF SHASTA
TREASURER-TAX COLLECTOR**

Fiscal Year 18/19 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. The County did not direct bill these costs during FY 2018/19.

Schedule of Costs
to be Reallocated
by Function

COUNTY OF SHASTA
TREASURER-TAX COLLECTOR

Fiscal Year 18/19 Actual	Total	Bank		Check Reconcile	Other Treasurer	Tax - Collector
		General & Admin	Charge Identified			
	100.00%			0.45%	41.09%	58.46%
Wages & Benefits						
Salaries & Wages	675,943			3,073	277,714	395,155
Benefits	427,542			1,944	175,658	249,941
Services & Supplies						
Clothing/Personal Supplies	635				97	538
Communications	6,133				2,720	3,413
Household Exp.	19,952				7,923	12,029
Insurance	4,594				1,416	3,177
Maint. Of Equip.	71,615				8,566	63,049
Maint. Of Struct.	23,143				9,271	13,872
Medical/Dental/Lab	26					26
Memberships	575				431	144
Office Exp.	22,597				6,882	15,715
Office Exp. Opp. Center	1,389				825	564
Postage	62,249				355	61,895
Office Exp. - Printing	14,780					14,780
Investment Services	224,010		63,138		160,872	
Professional & Special Svs	18,467				404	18,064
Info. Systems Service	88,855				29,877	58,978
Personnel Preemployment Services	169					169
Public & Legal Notices	9,671					9,671
Rents & Leases Equip	14,068				675	13,393
Rents & Leases Struct	2,850				2,850	
Small Tools & Equip	8,529				3,604	4,924
Special Dept. Expense	1,740					1,740
Trans. & Travel	7,041				4,198	2,842
Utilities	27,412				9,740	17,672
Cost Applied/Transfers						
Cost Applied Cost Plan	(3,457)	(3,457)				
Cost Applied AC	(119)		(119)			
Cost Applied Bank Charges	(4,532)		(4,532)			
Other Expenditures & Costs						
Taxes & Assessments	38	38				
Expenditures Per Financial Statements	<u>1,725,915</u>	<u>(3,419)</u>	<u>58,487</u>	<u>5,017</u>	<u>704,078</u>	<u>961,753</u>

Schedule of Costs
to be Reallocated
by Function

COUNTY OF SHASTA
TREASURER-TAX COLLECTOR

Fiscal Year 18/19 Actual	Total	Bank		Check Reconcile	Other Treasurer	Tax - Collector
		General & Admin	Charge Identified			
	100.00%			0.45%	41.09%	58.46%
Cost Adjustments						
Deductions - Cost Applied	8,108	3,457	4,651			
Property Tax Fees	(370,108)					(370,108)
Treas Investment Fees	(687,192)				(687,192)	
Bank Charges	(59,196)		(59,196)			
Charges for Services - A87	(39)	(39)				
Deduction - PY Cost Reimb Rev	173,971	39				173,932
Deduction - Direct Billed Revenue	59,196		59,196			
Prior Per. Exp. Adj.	(4,770)	(4,770)				
Miscellaneous Revenue/Exp	101	101				
Building Use to CSD	116,748	116,748				
Equipment Use to CSD	17,931	17,931				
County Audit to CSD	296	296				
Functional Cost	<u>980,961</u>	<u>130,344</u>	<u>63,138</u>	<u>5,017</u>	<u>16,886</u>	<u>765,577</u>
Additions - 1st Allocation						
Reallocate Admin		(130,344)		593	53,553	76,199
Allocable Costs	980,961		63,138	5,610	70,439	841,776
Unallocated	<u>(912,215)</u>				<u>(70,439)</u>	<u>(841,776)</u>
1st Allocation	<u>68,746</u>		<u>63,138</u>	<u>5,610</u>		
Additions - 2nd Allocation						
Other	100,082	100,082				
Reallocate Admin		(100,082)		455	41,119	58,508
Allocable Costs	100,082			455	41,119	58,508
Unallocated	<u>(99,627)</u>				<u>(41,119)</u>	<u>(58,508)</u>
2nd Allocation	<u>455</u>			<u>455</u>		
Total Allocated	<u>69,201</u>		<u>63,138</u>	<u>6,065</u>		

Detail Allocation of
Bank Charges Identified

**COUNTY OF SHASTA
TREASURER-TAX COLLECTOR**

Fiscal Year 18/19 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
11000 Auditor - Controller	351.67	0.0056	352	(352)		
13000 Personnel	25.00	0.0004	25	(25)		
11200 Assessor	400.00	0.0063	400	(400)		
22100 County Clerk	50.00	0.0008	50	(50)		
22700 District Attorney	147.21	0.0023	147	(147)		
23500 Sheriff	530.71	0.0084	531	(531)		
26000 Jail	1,322.51	0.0209	1,323	(1,323)		
30100 Roads	725.00	0.0115	725	(725)		
40200 Environmental Health	300.00	0.0048	300	(300)		
41000 Mental Health	50.00	0.0008	50	(50)		
50100 Social Services Administration	723.94	0.0115	724	(724)		
95000 Risk Management	524.53	0.0083	525	(525)		
00391 Fire Protection Admin.	25.00	0.0004	25	(25)		
00601 CSA #3 Castella Loan Admin	220.81	0.0035	221	(221)		
00952 Courts	55,980.57	0.8866	55,981	(55,981)		
03010 Schools	1,761.25	0.0279	1,761	(1,761)		
Total	63,138	1.0000	63,138	(63,138)		
Direct Bill				63,138		63,138
			63,138			63,138
Less CSD's	(377)	(0.0060)	(377)	377		
Total Operating	62,762	0.9940	62,762	377		63,138

Basis of Allocation: Bank Charges per Department Account Statements

*Detail Allocation of
Bank Charge General*

**COUNTY OF SHASTA
TREASURER-TAX COLLECTOR**

Fiscal Year 18/19 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
Total	-	-				
Direct Bill						
Less CSD's		-				
Total Operating						

Basis of Allocation : Computed Number of Checks Cashed by Department

Detail Allocation of
Checks Reconciled

COUNTY OF SHASTA
TREASURER-TAX COLLECTOR

Fiscal Year 18/19 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
10200 CAO	163	0.0024	13			13
11000 Auditor - Controller	6,514	0.0956	536			536
11100 TTC	642	0.0094	53			53
11300 Purchasing	25	0.0004	2			2
12000 County Counsel	166	0.0024	14			14
13000 Personnel	185	0.0027	15			15
10100 Board of Supervisors	111	0.0016	9		1	10
10300 Clerk of the Board	97	0.0014	8		1	9
11200 Assessor	201	0.0029	17		2	18
14000 Elections	1,261	0.0185	104		9	113
16600 Land, Buildings & Improvements	22	0.0003	2	(2)	0	(0)
17500 CSA Administration	141	0.0021	12		1	13
20110 Trial Courts	76	0.0011	6		1	7
20300 Conflict Public Defender	762	0.0112	63		6	68
20700 Public Defender	285	0.0042	23		2	26
20800 Grand Jury	263	0.0039	22		2	24
22100 County Clerk	161	0.0024	13		1	14
22700 District Attorney	1,573	0.0231	129		12	141
22800 DCSS	750	0.0110	62		6	67
23500 Sheriff	2,748	0.0403	226		21	247
23600 Boating Safety	236	0.0035	19		2	21
23700 Sheriff Civil Unit	68	0.0010	6		1	6
24600 Detention Annex	50	0.0007	4		0	4
25600 Victim Witness	239	0.0035	20		2	21
26000 Jail	1,916	0.0281	158		14	172
26100 Burney Substation	135	0.0020	11		1	12
26200 Juvenile Rehab Facility	300	0.0044	25		2	27
26300 Probation	1,813	0.0266	149		14	163
28000 Agriculture Commissioner	213	0.0031	18		2	19

Detail Allocation of
Checks Reconciled

COUNTY OF SHASTA
TREASURER-TAX COLLECTOR

Fiscal Year 18/19 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
28200 Building	270	0.0040	22		2	24
28600 Planning	230	0.0034	19		2	21
28700 Coroner	355	0.0052	29		3	32
28800 Dispatch	3	0.0000	0		0	0
29000 Recorder	156	0.0023	13		1	14
29200 Public Guardian	34	0.0005	3		0	3
29700 Animal Control	72	0.0011	6		1	6
29900 Public Administration	215	0.0032	18		2	19
30100 Roads	4,558	0.0669	375		34	409
40200 Environmental Health	346	0.0051	28		3	31
40400 Mental Health Services Act	1,160	0.0170	95		9	104
41000 Mental Health	2,473	0.0363	204		19	222
41100 Public Health	3,624	0.0532	298		27	326
41200 Health Care	62	0.0009	5		0	6
41700 Child Services	390	0.0057	32		3	35
42200 Alcohol & Drug	583	0.0086	48		4	52
42500 Perinatal	265	0.0039	22		2	24
50100 Social Services Administration	4,836	0.0709	398		36	434
50200 Health and Human Services Agency	804	0.0118	66		6	72
53000 Opportunity Center	551	0.0081	45		4	49
54300 Housing	186	0.0027	15		1	17
57000 Veterans' Services	80	0.0012	7		1	7
59000 Community Action Agency	1,531	0.0225	126		12	137
59200 HSG Home IPP Admin	17	0.0003	1		0	2
59600 Housing Rehabilitation	17	0.0002	1		0	2
61100 Library	12	0.0002	1		0	1
62000 Agriculture Extension Service	59	0.0009	5		0	5
70100 Recreation & Parks	13	0.0002	1		0	1
71000 Veterans' Hall	37	0.0005	3		0	3
00200 Fall River Mills Airport	75	0.0011	6		1	7

Detail Allocation of
Checks Reconciled

COUNTY OF SHASTA
TREASURER-TAX COLLECTOR

Fiscal Year 18/19 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
94000 Fleet Management	2,267	0.0333	187		17	204
95000 Risk Management	615	0.0090	51		5	55
92500 Information Systems	728	0.0107	60		5	65
95500 Facilities Management	4,708	0.0691	387		35	423
00207 Solid Waste	307	0.0045	25		2	28
00210 Shasta County Transit	52	0.0008	4		0	5
00303 Marianas PRD	1	0.0000	0		0	0
00304 Coloma PRD	1	0.0000	0		0	0
00306 River Hill Estates PRD	1	0.0000	0		0	0
00307 Craig Lane PRD	1	0.0000	0		0	0
00317 Lakehead Lighting	12	0.0002	1		0	1
00322 Country Fields Estates PRD	1	0.0000	0		0	0
00329 Crowley Crk Ranchettes PRD Adm	1	0.0000	0		0	0
00332 Rother Lighting	12	0.0002	1		0	1
00333 Robledo Road PRD Admin	3	0.0000	0		0	0
00339 L&R Estates PRD Admin	1	0.0000	0		0	0
00347 Sierra Lighting	12	0.0002	1		0	1
00364 Sonora PRD	1	0.0000	0		0	0
00371 Water Agency	55	0.0008	5		0	5
00372 Dusty PRD	1	0.0000	0		0	0
00373 AQMD	247	0.0036	20		2	22
00374 Castella Water	103	0.0015	8		1	9
00375 Sugarloaf Water	86	0.0013	7		1	8
00377 Jones Valley Water	171	0.0025	14		1	15
00378 Palo Cedro Sewer	145	0.0021	12		1	13
00382 Shasta Lake Ranchos R/M	1	0.0000	0		0	0
00383 Holiday Acres R/M	1	0.0000	0		0	0
00384 Alpine Meadows Sewer	60	0.0009	5		0	5
00386 Street Lighting Admin.	8	0.0001	1		0	1
00387 Cottonwood Sewer	477	0.0070	39		4	43

Detail Allocation of
Checks Reconciled

COUNTY OF SHASTA
TREASURER-TAX COLLECTOR

Fiscal Year 18/19 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
00391 Fire Protection Admin.	2,101	0.0308	173		16	189
00393 Burney Storm Drain	17	0.0002	1		0	2
00394 Keswick Admin.	122	0.0018	10		1	11
00395 French Gulch Water	90	0.0013	7		1	8
00396 Cragview Water	92	0.0013	8		1	8
00401 Anderson Cemetery	386	0.0057	32		3	35
00402 Burney Cemetery	541	0.0079	45		4	49
00403 Cottonwood Cemetery	465	0.0068	38		3	42
00405 Halcumb Cemetery	340	0.0050	28		3	31
00406 Manton Cemetery	3	0.0000	0		0	0
00407 Millville Cemetery	277	0.0041	23		2	25
00408 Pine Grove Cemetery	455	0.0067	37		3	41
00422 Centerville CSD	10	0.0002	1		0	1
00423 Clear Creek CSD	9	0.0001	1		0	1
00424 Fall River Mills CSD	9	0.0001	1		0	1
00428 Shasta CSD	9	0.0001	1		0	1
00429 Mountain Gate CSD	9	0.0001	1		0	1
00441 Anderson FPD	924	0.0136	76		7	83
00442 Buckeye FPD	27	0.0004	2		0	2
00443 Burney FPD	13	0.0002	1		0	1
00444 Castella FPD	1,022	0.0150	84		8	92
00445 Shasta Lake FPD	1,295	0.0190	107		10	116
00446 Cottonwood FPD	736	0.0108	61		6	66
00447 Fall River Mills FPD	475	0.0070	39		4	43
00449 Happy Valley FPD	1,245	0.0183	102		9	112
00450 McArthur FPD	245	0.0036	20		2	22
00452 Millville FPD	389	0.0057	32		3	35
00461 Pine Grove MAD	391	0.0057	32		3	35
00463 Burney MAD	254	0.0037	21		2	23
00481 Fall River Mills RCD	11	0.0002	1		0	1

Detail Allocation of
Checks Reconciled

**COUNTY OF SHASTA
TREASURER-TAX COLLECTOR**

Fiscal Year 18/19 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
00482 W. Shasta RCD	1	0.0000	0		0	0
00490 ACID	10	0.0001	1		0	1
00491 Bella Vista Water	12	0.0002	1		0	1
00492 Burney Water	3	0.0000	0		0	0
00497 Mayers Memorial Hospital	15	0.0002	1		0	1
00600 Cottonwood Crk Meadows PRD	1	0.0000	0		0	0
00622 No. 2 Crowley Crk Rnchts PRD	1	0.0000	0		0	0
00629 CSA #6 JV S/A Elk Trail WSAD	7	0.0001	1		0	1
00630 CSA #23 CV S/A Cragview WSAD	4	0.0001	0		0	0
00851 IHSS Public Authority	91	0.0013	7		1	8
00862 Law Library	149	0.0022	12		1	13
00892 RTPA	87	0.0013	7		1	8
00928 SHASCOM	1,074	0.0158	88		8	96
00952 Courts	503	0.0074	41	(45)	4	0
03010 Schools	36	0.0005	3		0	3
Total	68,164	1.0000	5,610	(47)	455	6,018
Direct Bill				47		47
			5,610		455	6,065
Less CSD's	(7,695)	(0.1129)	(633)			(633)
Total Operating	60,469	0.8871	4,976		455	5,431

Basis of Allocation : Computed Number of Checks Cashed by Department

Departmental Costs
Allocation Summary

COUNTY OF SHASTA
TREASURER-TAX COLLECTOR

Fiscal Year 18/19 Actual	Total	Bank Charge Identified	Bank Charge General	Check Reconcile
10200 CAO	13			13
11000 Auditor - Controller	536			536
11100 TTC	53			53
11300 Purchasing	2			2
12000 County Counsel	14			14
13000 Personnel	15			15
10100 Board of Supervisors	10			10
10300 Clerk of the Board	9			9
11200 Assessor	18			18
14000 Elections	113			113
17500 CSA Administration	13			13
20110 Trial Courts	7			7
20300 Conflict Public Defender	68			68
20700 Public Defender	26			26
20800 Grand Jury	24			24
22100 County Clerk	14			14
22700 District Attorney	141			141
22800 DCSS	67			67
23500 Sheriff	247			247
23600 Boating Safety	21			21
23700 Sheriff Civil Unit	6			6
24600 Detention Annex	4			4
25600 Victim Witness	21			21
26000 Jail	172			172
26100 Burney Substation	12			12
26200 Juvenile Rehab Facility	27			27
26300 Probation	163			163
28000 Agriculture Commissioner	19			19

Departmental Costs
Allocation Summary

COUNTY OF SHASTA
TREASURER-TAX COLLECTOR

Fiscal Year 18/19 Actual	Total	Bank Charge Identified	Bank Charge General	Check Reconcile
28200 Building	24			24
28600 Planning	21			21
28700 Coroner	32			32
29000 Recorder	14			14
29200 Public Guardian	3			3
29700 Animal Control	6			6
29900 Public Administration	19			19
30100 Roads	409			409
40200 Environmental Health	31			31
40400 Mental Health Services Act	104			104
41000 Mental Health	222			222
41100 Public Health	326			326
41200 Health Care	6			6
41700 Child Services	35			35
42200 Alcohol & Drug	52			52
42500 Perinatal	24			24
50100 Social Services Administration	434			434
50200 Health and Human Services Agency	72			72
53000 Opportunity Center	49			49
54300 Housing	17			17
57000 Veterans' Services	7			7
59000 Community Action Agency	137			137
59200 HSG Home IPP Admin	2			2
59600 Housing Rehabilitation	2			2
61100 Library	1			1
62000 Agriculture Extension Service	5			5
70100 Recreation & Parks	1			1
71000 Veterans' Hall	3			3
00200 Fall River Mills Airport	7			7

Departmental Costs
Allocation Summary

COUNTY OF SHASTA
TREASURER-TAX COLLECTOR

Fiscal Year 18/19 Actual	Total	Bank Charge Identified	Bank Charge General	Check Reconcile
94000 Fleet Management	204			204
95000 Risk Management	55			55
92500 Information Systems	65			65
95500 Facilities Management	423			423
00207 Solid Waste	28			28
00210 Shasta County Transit	5			5
00317 Lakehead Lighting	1			1
00332 Rother Lighting	1			1
00347 Sierra Lighting	1			1
00371 Water Agency	5			5
00373 AQMD	22			22
00374 Castella Water	9			9
00375 Sugarloaf Water	8			8
00377 Jones Valley Water	15			15
00378 Palo Cedro Sewer	13			13
00384 Alpine Meadows Sewer	5			5
00386 Street Lighting Admin.	1			1
00387 Cottonwood Sewer	43			43
00391 Fire Protection Admin.	189			189
00393 Burney Storm Drain	2			2
00394 Keswick Admin.	11			11
00395 French Gulch Water	8			8
00396 Cragview Water	8			8
00401 Anderson Cemetery	35			35
00402 Burney Cemetery	49			49
00403 Cottonwood Cemetery	42			42
00405 Halcumb Cemetery	31			31
00407 Millville Cemetery	25			25
00408 Pine Grove Cemetery	41			41

Departmental Costs
Allocation Summary

COUNTY OF SHASTA
TREASURER-TAX COLLECTOR

Fiscal Year 18/19 Actual	Total	Bank Charge Identified	Bank Charge General	Check Reconcile
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	1			1
00441 Anderson FPD	83			83
00442 Buckeye FPD	2			2
00443 Burney FPD	1			1
00444 Castella FPD	92			92
00445 Shasta Lake FPD	116			116
00446 Cottonwood FPD	66			66
00447 Fall River Mills FPD	43			43
00449 Happy Valley FPD	112			112
00450 McArthur FPD	22			22
00452 Millville FPD	35			35
00461 Pine Grove MAD	35			35
00463 Burney MAD	23			23
00481 Fall River Mills RCD	1			1
00490 ACID	1			1
00491 Bella Vista Water	1			1
00497 Mayers Memorial Hospital	1			1
00629 CSA #6 JV S/A Elk Trail WSAD	1			1
00851 IHSS Public Authority	8			8
00862 Law Library	13			13
00892 RTPA	8			8
00928 SHASCOM	96			96
00952 Courts	0			0
03010 Schools	3			3

*Departmental Costs
Allocation Summary*

**COUNTY OF SHASTA
TREASURER-TAX COLLECTOR**

Fiscal Year 18/19 Actual	Total	Bank Charge Identified	Bank Charge General	Check Reconcile
Total	6,018			6,018
Direct Bill	63,185	63,138		47
	69,203	63,138		6,065
Less CSD's	(633)			(633)
Total Operating	68,570	63,138		5,431

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Purchasing

*Description of Costs
to be Allocated*

**COUNTY OF SHASTA
PURCHASING**

Fiscal Year 18/19 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 direct bill these services for FY 2018/19.

*Schedule of Costs
to be Reallocated
by Function*

**COUNTY OF SHASTA
PURCHASING**

Fiscal Year 18/19 Actual	Total	General & Admin	Purchase Assistance
Wages & Benefits			
Salaries & Wages	128,194		128,194
Benefits	86,492		86,492
Services & Supplies			
Clothing/Personal Supplies	7		7
Communications	1,409		1,409
Household Exp.	5,778		5,778
Insurance	827		827
Maint. Of Equip.	534		534
Maint. Of Struct.	8,405		8,405
Memberships	616		616
Office Exp.	776		776
Office Exp. Opp. Center	1,355		1,355
Professional & Special Svs	323		323
Info. Systems Service	6,513		6,513
Small Tools & Equip	196		196
Software	80		80
Special Dept. Expense	199		199
Trans. & Travel	4,604		4,604
Utilities	8,779		8,779
Cost Applied/Transfers			
Cost Applied Cost Plan	(298,924)	(298,924)	
Other Expenditures & Costs			
Taxes & Assessments	12	12	
Expenditures Per Financial Statements	<u>(43,825)</u>	<u>(298,912)</u>	<u>255,087</u>

Schedule of Costs
to be Reallocated
by Function

**COUNTY OF SHASTA
PURCHASING**

Fiscal Year 18/19 Actual	Total	General & Admin	Purchase Assistance
Cost Adjustments			
Deductions - Cost Applied	298,924	298,924	
Prior Per. Exp. Adj.	(1,525)	(1,525)	
Miscellaneous Revenue/Exp	(69)		(69)
Building Use to CSD	37,331	37,331	
Equipment Use to CSD	1,015	1,015	
County Audit to CSD	43	43	
Functional Cost	<u>291,894</u>	<u>36,876</u>	<u>255,018</u>
Additions - 1st Allocation			
Reallocate Admin		(36,876)	36,876
Allocable Costs	291,894		291,894
1st Allocation	<u>291,894</u>		<u>291,894</u>
Additions - 2nd Allocation			
Other	15,122	15,122	
Reallocate Admin		(15,122)	15,122
Allocable Costs	15,122		15,122
2nd Allocation	<u>15,122</u>		<u>15,122</u>
Total Allocated	<u><u>307,016</u></u>		<u><u>307,016</u></u>

Detail Allocation of
Purchasing Assistance

**COUNTY OF SHASTA
PURCHASING**

Fiscal Year 18/19 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
10200 CAO	11	0.0063	1,824			1,824
11000 Auditor - Controller	7	0.0040	1,161			1,161
11100 TTC	18	0.0102	2,985			2,985
11300 Purchasing	3	0.0017	498			498
12000 County Counsel	4	0.0023	663			663
13000 Personnel	10	0.0057	1,659			1,659
10100 Board of Supervisors						
10300 Clerk of the Board	2	0.0011	332		18	349
11200 Assessor	15	0.0085	2,488		133	2,621
14000 Elections	20	0.0114	3,317		177	3,494
16600 Land, Buildings & Improvements	11	0.0063	1,824	(1,922)	97	0
17500 CSA Administration	12	0.0068	1,990		106	2,097
20700 Public Defender	18.3	0.0104	3,035		162	3,197
20800 Grand Jury	2	0.0011	332		18	349
22100 County Clerk	10	0.0057	1,659		89	1,747
22700 District Attorney	58.3	0.0331	9,670		517	10,186
22800 DCSS	6.3	0.0036	1,045		56	1,101
23500 Sheriff	114	0.0648	18,908		1,010	19,918
23600 Boating Safety	20	0.0114	3,317		177	3,494
23700 Sheriff Civil Unit	2	0.0011	332		18	349
24600 Detention Annex	1	0.0006	166		9	175
25600 Victim Witness	10	0.0057	1,659		89	1,747
26000 Jail	101	0.0574	16,752		895	17,647
26100 Burney Substation	2	0.0011	332		18	349
26200 Juvenile Rehab Facility	25	0.0142	4,146		221	4,368
26300 Probation	21	0.0119	3,483		186	3,669
28000 Agriculture Commissioner	24	0.0136	3,981		213	4,193
28200 Building	7	0.0040	1,161		62	1,223
28600 Planning	1	0.0006	166		9	175

Detail Allocation of
Purchasing Assistance

COUNTY OF SHASTA
PURCHASING

Fiscal Year 18/19 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
28700 Coroner	7	0.0040	1,161		62	1,223
29000 Recorder	12	0.0068	1,990		106	2,097
29200 Public Guardian	1	0.0006	166		9	175
30100 Roads	87	0.0494	14,430		771	15,200
40200 Environmental Health	8	0.0045	1,327		71	1,398
40400 Mental Health Services Act	62	0.0352	10,283		549	10,833
41000 Mental Health	69	0.0392	11,444		611	12,056
41100 Public Health	193	0.1097	32,011		1,710	33,721
41200 Health Care	23	0.0131	3,815		204	4,019
41700 Child Services	6	0.0034	995		53	1,048
42200 Alcohol & Drug	8	0.0045	1,327		71	1,398
42500 Perinatal	5	0.0028	829		44	874
50100 Social Services Administration	125	0.0710	20,732		1,107	21,840
50200 Health and Human Services Agency	71	0.0403	11,776		629	12,405
53000 Opportunity Center	26	0.0148	4,312		230	4,543
54300 Housing	10	0.0057	1,659		89	1,747
57000 Veterans' Services	4	0.0023	663		35	699
59000 Community Action Agency	16	0.0091	2,654		142	2,795
59300 PHA Housing Assist Adm	1	0.0006	166		9	175
61100 Library	1	0.0006	166		9	175
71000 Veterans' Hall	3	0.0017	498		27	524
00200 Fall River Mills Airport	2	0.0011	332		18	349
94000 Fleet Management	57	0.0324	9,454		505	9,959
92500 Information Systems	152	0.0864	25,210		1,347	26,557
95500 Facilities Management	72	0.0409	11,942		638	12,580
00207 Solid Waste	24	0.0136	3,981		213	4,193
00210 Shasta County Transit	1	0.0006	166		9	175
00371 Water Agency	2	0.0011	332		18	349
00373 AQMD	7	0.0040	1,161		62	1,223
00377 Jones Valley Water	7	0.0040	1,161		62	1,223

Detail Allocation of
Purchasing Assistance

**COUNTY OF SHASTA
PURCHASING**

Fiscal Year 18/19 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
00378 Palo Cedro Sewer	3	0.0017	498		27	524
00387 Cottonwood Sewer	11	0.0063	1,824		97	1,922
00391 Fire Protection Admin.	142	0.0807	23,552		1,258	24,810
00395 French Gulch Water	1	0.0006	166		9	175
00835 Detention Fac Inmate Funds Adm	4	0.0023	663	(699)	35	(0)
00851 IHSS Public Authority	1	0.0006	166		9	175
Total	1,760	1.0000	291,894	(2,621)	15,122	304,396
Direct Bill				2620.9		2,621
			291,894		15,122	307,016
Less CSD's	(53)	(0.0301)	(8,791)			(8,791)
Total Operating	1,707	0.9699	283,104		15,122	298,226

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

Departmental Costs
Allocation Summary

COUNTY OF SHASTA
PURCHASING

Fiscal Year 18/19 Actual	Total	Purchase Assistance
10200 CAO	1,824	1,824
11000 Auditor - Controller	1,161	1,161
11100 TTC	2,985	2,985
11300 Purchasing	498	498
12000 County Counsel	663	663
13000 Personnel	1,659	1,659
10300 Clerk of the Board	349	349
11200 Assessor	2,621	2,621
14000 Elections	3,494	3,494
17500 CSA Administration	2,097	2,097
20700 Public Defender	3,197	3,197
20800 Grand Jury	349	349
22100 County Clerk	1,747	1,747
22700 District Attorney	10,186	10,186
22800 DCSS	1,101	1,101
23500 Sheriff	19,918	19,918
23600 Boating Safety	3,494	3,494
23700 Sheriff Civil Unit	349	349
24600 Detention Annex	175	175
25600 Victim Witness	1,747	1,747
26000 Jail	17,647	17,647
26100 Burney Substation	349	349
26200 Juvenile Rehab Facility	4,368	4,368
26300 Probation	3,669	3,669
28000 Agriculture Commissioner	4,193	4,193
28200 Building	1,223	1,223
28600 Planning	175	175
28700 Coroner	1,223	1,223
29000 Recorder	2,097	2,097

Departmental Costs
Allocation Summary

COUNTY OF SHASTA
PURCHASING

Fiscal Year 18/19 Actual	Total	Purchase Assistance
29200 Public Guardian	175	175
30100 Roads	15,200	15,200
40200 Environmental Health	1,398	1,398
40400 Mental Health Services Act	10,833	10,833
41000 Mental Health	12,056	12,056
41100 Public Health	33,721	33,721
41200 Health Care	4,019	4,019
41700 Child Services	1,048	1,048
42200 Alcohol & Drug	1,398	1,398
42500 Perinatal	874	874
50100 Social Services Administration	21,840	21,840
50200 Health and Human Services Agency	12,405	12,405
53000 Opportunity Center	4,543	4,543
54300 Housing	1,747	1,747
57000 Veterans' Services	699	699
59000 Community Action Agency	2,795	2,795
59300 PHA Housing Assistance Admin	175	175
61100 Library	175	175
71000 Veterans' Hall	524	524
00200 Fall River Mills Airport	349	349
94000 Fleet Management	9,959	9,959
92500 Information Systems	26,557	26,557
95500 Facilities Management	12,580	12,580
00207 Solid Waste	4,193	4,193
00210 Shasta County Transit	175	175
00371 Water Agency	349	349
00373 AQMD	1,223	1,223
00377 Jones Valley Water	1,223	1,223
00378 Palo Cedro Sewer	524	524
00387 Cottonwood Sewer	1,922	1,922

*Departmental Costs
Allocation Summary*

**COUNTY OF SHASTA
PURCHASING**

<u>Fiscal Year 18/19 Actual</u>	Total	Purchase Assistance
00391 Fire Protection Admin.	24,810	24,810
00395 French Gulch Water	175	175
00851 IHSS Public Authority	<u>175</u>	<u>175</u>
Total	304,396	304,396
Direct Bill	<u>2,621</u>	<u>2,621</u>
	307,016	307,016
Less CSD's	<u>(8,791)</u>	<u>(8,791)</u>
Total Operating	<u>298,226</u>	<u>298,226</u>

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County Counsel

Fiscal Year 18/19 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.

\$17,365 of legal service revenue was treated as a direct bill during the year. \$518,279 was collected for the Outstationed Attorneys specifically assigned to individual departments during FY 2018/19, this amount is also treated as direct billed.

The County did not direct bill for the remainder of the above services for FY 2018/19.

Schedule of Costs
to be Reallocated
by Function

COUNTY OF SHASTA
COUNTY COUNSEL

Fiscal Year 18/19 Actual	Total	General &	Individual	General	Personnel	Litigation	Contracts	Outstationed Attorneys
		Admin	Attorney Services	Government				
Time %	100.00%	32.31%	66.15%	1.54%				
Wages & Benefits								
Salaries & Wages	1,231,719	287,069	587,731	13,683				343,237
Benefits	584,296	132,230	270,722	6,303				175,042
Services & Supplies								
Communications	6,467	2,089	4,278	100				
Household Exp.	12,154	3,927	8,040	187				
Insurance	4,510	1,051	2,152	50				1,257
Maint. Of Equip.	1,594	515	1,054	25				
Maint. Of Struct.	21,733	7,022	14,376	335				
Memberships	11,939	2,783	5,697	133				3,327
Office Exp.	6,229	2,013	4,120	96				
Office Exp. Legal Research Pubs.	16,511	3,848	7,878	183				4,601
Office Exp. Opp. Center	1,693	547	1,120	26				
Professional & Special Svs	1,070	346	708	16				
Info. Systems Service	21,744	7,025	14,384	335				
Rents & Leases Equip	2,346	758	1,552	36				
Rents & Leases Struct	2,477	800	1,639	38				
Small Tools & Equip	3,032	980	2,006	47				
Software	4,516	1,459	2,987	70				
Special Dept. Expense	27,247	8,804	18,024	420				
Trans. & Travel	23,469	7,583	15,525	361				
Utilities	18,460	5,964	12,211	284				
Cost Applied/Transfers								
Cost Applied Other	(518,279)							(518,279)
Cost Applied Cost Plan	(1,478,304)	(1,478,304)						
Other Expenditures & Costs								
Taxes & Assessments	26	26						
Expenditures Per Financial Statements	<u>6,649</u>	<u>(1,001,466)</u>	<u>976,204</u>	<u>22,726</u>				<u>9,184</u>

Schedule of Costs
to be Reallocated
by Function

COUNTY OF SHASTA
COUNTY COUNSEL

Fiscal Year 18/19 Actual	Total	General & Admin	Individual Attorney Services	General Government	Personnel	Litigation	Contracts	Outstationed Attorneys
Cost Adjustments								
Deductions - Cost Applied	1,996,583	1,478,304						518,279
Legal Services Revenue	(47,257)		(47,257)					
Charges for Services - A87	2,072							
Deduction - PY Cost Reimb Rev	(2,072)							
Prior Per. Exp. Adj.	(3,212)	(3,212)						
Building Use to CSD	78,622	78,622						
Equipment Use to CSD	5,610	5,610						
County Audit to CSD	337	337						
Functional Cost	2,037,333	558,196	928,947	22,726				527,463
Additions - 1st Allocation								
Other								
Reallocate Admin	0	(558,196)	545,497	12,699				
Allocable Costs	2,037,333		1,474,443	35,426				527,463
Unallocated	(35,426)			(35,426)				
1st Allocation	2,001,907		1,474,443					527,463
Additions - 2nd Allocation								
Other	30,595	30,595						
Reallocate Admin	0	(30,595)	29,899	696				
Allocable Costs	30,595		29,899	696				
Unallocated	(696)			(696)				
2nd Allocation	29,899		29,899					
Total Allocated	2,031,806		1,504,342					527,463

Detail Allocation of
Individual Attorney Services

COUNTY OF SHASTA
COUNTY COUNSEL

Fiscal Year 18/19 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
10200 CAO	238.00	0.0299	44,145			44,145
11000 Auditor - Controller	48.50	0.0061	8,996			8,996
11100 TTC	46.50	0.0058	8,625			8,625
11300 Purchasing	45.00	0.0057	8,347			8,347
13000 Personnel	93.75	0.0118	17,389			17,389
10100 Board of Supervisors	94.75	0.0119	17,574		379	17,953
10300 Clerk of the Board	142.50	0.0179	26,431		570	27,001
11200 Assessor	6.00	0.0008	1,113		24	1,137
14000 Elections	65.00	0.0082	12,056		260	12,316
20700 Public Defender	25.75	0.0032	4,776		103	4,879
20800 Grand Jury	79.25	0.0100	14,699		317	15,016
22100 County Clerk	6.50	0.0008	1,206		26	1,232
22700 District Attorney	201.50	0.0253	37,375		806	38,180
22800 DCSS	20.00	0.0025	3,710		80	3,790
23500 Sheriff	1,627.00	0.2047	301,779		6,506	308,285
26000 Jail	553.00	0.0696	102,572		2,211	104,783
26200 Juvenile Rehab Facility	8.75	0.0011	1,623		35	1,658
26300 Probation	235.75	0.0297	43,727		943	44,670
28000 Agriculture Commissioner	66.75	0.0084	12,381		267	12,648
28200 Building	124.00	0.0156	23,000		496	23,496
28600 Planning	482.00	0.0606	89,402		1,927	91,330
28700 Coroner	25.00	0.0031	4,637		100	4,737
29000 Recorder	4.25	0.0005	788		17	805
29200 Public Guardian	66.25	0.0083	12,288	(17,365)	265	(4,812)
29700 Animal Control	6.50	0.0008	1,206		26	1,232
30100 Roads	41.00	0.0052	7,605		164	7,769
40200 Environmental Health	68.75	0.0086	12,752		275	13,027
41000 Mental Health	29.00	0.0036	5,379		116	5,495
41100 Public Health	3.50	0.0004	649		14	663

Detail Allocation of
Individual Attorney Services

**COUNTY OF SHASTA
COUNTY COUNSEL**

Fiscal Year 18/19 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
50100 Social Services Administration	47.25	0.0059	8,764		189	8,953
50200 Health and Human Services Agency	2,616.00	0.3291	485,221		10,460	495,681
53000 Opportunity Center	6.50	0.0008	1,206		26	1,232
54300 Housing	212.00	0.0267	39,322		848	40,170
57000 Veterans' Services	2.00	0.0003	371		8	379
95000 Risk Management	26.25	0.0033	4,869		105	4,974
92500 Information Systems	31.25	0.0039	5,796		125	5,921
95500 Facilities Management	455.75	0.0573	84,533		1,822	86,356
00371 Water Agency	17.25	0.0022	3,200		69	3,269
00373 AQMD	37.25	0.0047	6,909		149	7,058
00391 Fire Protection Admin.	9.25	0.0012	1,716		37	1,753
00851 IHSS Public Authority	33.25	0.0042	6,167		133	6,300
00928 SHASCOM	0.75	0.0001	139		3	142
Total	7,949	1.0000	1,474,443	(17,365)	29,899	1,486,977
Direct Bill				17,365		17,365
			1,474,443	-	29,899	1,504,342
Less CSD's	(472)	(0.0593)	(87,501)			(87,501)
Total Operating	7,478	0.9407	1,386,942		29,899	1,416,841

Basis of Allocation: Attorney Hours

*Detail Allocation of
Outstationed At*

**COUNTY OF SHASTA
COUNTY COUNSEL**

Fiscal Year 18/19 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
50100 Social Services Administration	1.00	1.0000	527,463	(518,279)		9,185
Total	1	1.0000	527,463	(518,279)		9,185
Direct Bill				518,279		518,279
			527,463	0		527,464
Less CSD's						
Total Operating	1	1.0000	527,463	0		527,464

Basis of Allocation: Outstationed Attorneys' Hours

Departmental Cost
Allocation Summary

COUNTY OF SHASTA
COUNTY COUNSEL

Fiscal Year 18/19 Actual	Total	Individual Attorney Services	Personnel	Litigation	Contracts	Outstationed Attorneys
10200 CAO	44,145	44,145				
11000 Auditor - Controller	8,996	8,996				
11100 TTC	8,625	8,625				
11300 Purchasing	8,347	8,347				
13000 Personnel	17,389	17,389				
10100 Board of Supervisors	17,953	17,953				
10300 Clerk of the Board	27,001	27,001				
11200 Assessor	1,137	1,137				
14000 Elections	12,316	12,316				
20700 Public Defender	4,879	4,879				
20800 Grand Jury	15,016	15,016				
22100 County Clerk	1,232	1,232				
22700 District Attorney	38,180	38,180				
22800 DCSS	3,790	3,790				
23500 Sheriff	308,285	308,285				
26000 Jail	104,783	104,783				
26200 Juvenile Rehab Facility	1,658	1,658				
26300 Probation	44,670	44,670				
28000 Agriculture Commissioner	12,648	12,648				
28200 Building	23,496	23,496				
28600 Planning	91,330	91,330				
28700 Coroner	4,737	4,737				
29000 Recorder	805	805				
29200 Public Guardian	(4,812)	(4,812)				
29700 Animal Control	1,232	1,232				
30100 Roads	7,769	7,769				
40200 Environmental Health	13,027	13,027				
41000 Mental Health	5,495	5,495				

Departmental Cost
Allocation Summary

COUNTY OF SHASTA
COUNTY COUNSEL

Fiscal Year 18/19 Actual	Total	Individual Attorney Services	Personnel	Litigation	Contracts	Outstationed Attorneys
41100 Public Health	663	663				
50100 Social Services Administration	18,138	8,953				9,185
50200 Health and Human Services Agency	495,681	495,681				
53000 Opportunity Center	1,232	1,232				
54300 Housing	40,170	40,170				
57000 Veterans' Services	379	379				
95000 Risk Management	4,974	4,974				
92500 Information Systems	5,921	5,921				
95500 Facilities Management	86,356	86,356				
00371 Water Agency	3,269	3,269				
00373 AQMD	7,058	7,058				
00391 Fire Protection Admin.	1,753	1,753				
00851 IHSS Public Authority	6,300	6,300				
00928 SHASCOM	142	142				
Total	1,496,162	1,486,977				9,185
Direct Bill	535,644	17,365				518,279
	2,031,806	1,504,342				527,464
Less CSD's	(87,501)	(87,501)				
Total Operating	1,944,305	1,416,841				527,464

Personnel

**COUNTY OF SHASTA
PERSONNEL**

Fiscal Year 18/19 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 2018/19 based on actual time records. The County did not direct bill any other departments for general personnel services during FY 2018/19.

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 2018/19.

Schedule of Costs
to be Reallocated
by Function

COUNTY OF SHASTA
PERSONNEL

Fiscal Year 18/19 Actual	Total	General & Admin	General Personnel	Pre- Employment
Wages & Benefits				
Salaries & Wages	835,884		835,884	
Benefits	531,692		531,692	
Services & Supplies				
Clothing/Personal Supplies	7		7	
Communications	8,430		8,430	
Food	17,432		17,432	
Household Exp.	13,426		13,426	
Insurance	3,460		3,460	
Maint. Of Equip.	3,970		3,970	
Maint. Of Struct.	19,591		19,591	
Memberships	5,600		5,600	
Office Exp.	14,846		14,846	
Office Exp. Opp. Center	2,405		2,405	
Professional & Special Svs	19,378		19,378	
Labor Management Negotiator	73,930		73,930	
Testing Services	5,481			5,481
Info. Systems Service	59,015		59,015	
Personnel Preemployment Services	36,505			36,505
Public & Legal Notices	4,925			4,925
Rents & Leases Equip	5,777		5,777	
Rents & Leases Struct	200		200	
Small Tools & Equip	8,381		8,381	
Software	600		600	
Special Dept. Expense	28,031		28,031	
Trans. & Travel	17,253		17,253	
Utilities	18,980		18,980	

Schedule of Costs
to be Reallocated
by Function

COUNTY OF SHASTA
PERSONNEL

Fiscal Year 18/19 Actual	Total	General & Admin	General Personnel	Pre- Employment
Cost Applied/Transfers				
Cost Applied Other	(59,038)	(59,038)		
Cost Applied Admin Svcs	(1,702,212)	(1,702,212)		
Cost Applied Cost Plan	(225,291)	(225,291)		
Other Expenditures & Costs				
Taxes & Assessments	26	26		
Expenditures Per Financial Statements	<u>(251,316)</u>	<u>(1,986,515)</u>	1,688,288	46,911
Cost Adjustments				
Deductions - Cost Applied	1,986,541	1,986,541		
Photocopies	(15)	(15)		
Prior Per. Exp. Adj.	(3,045)	(3,045)		
Miscellaneous Revenue/Exp	(43)	(43)		
Building Use to CSD	80,909	80,909		
Equipment Use to CSD	2,357	2,357		
County Audit to CSD	292	292		
Functional Cost	<u>1,815,681</u>	<u>80,482</u>	1,688,288	46,911
Additions - 1st Allocation				
Reallocate Admin		(80,482)	80,482	
Allocable Costs	1,815,681		1,768,770	46,911
Unallocated				
1st Allocation	<u>1,815,681</u>		<u>1,768,770</u>	<u>46,911</u>
Additions - 2nd Allocation				
Other	50,998	50,998		
Reallocate Admin		(50,998)	50,998	
Allocable Costs	50,998		50,998	
2nd Allocation	<u>50,998</u>		<u>50,998</u>	
Total Allocated	<u><u>1,866,679</u></u>		<u><u>1,819,768</u></u>	<u><u>46,911</u></u>

**COUNTY OF SHASTA
PERSONNEL**

Fiscal Year 18/19 Actual	Allocation Units	Allocated		1st Allocation	Direct Billed	2nd Allocation	Total
			Percent				
10200 CAO	7.00		0.0035	6,126			6,126
11000 Auditor - Controller	25.00		0.0124	21,880			21,880
11100 TTC	14.00		0.0069	12,253			12,253
11300 Purchasing	2.00		0.0010	1,750			1,750
12000 County Counsel	11.00		0.0054	9,627			9,627
13000 Personnel	13.00		0.0064	11,378			11,378
10100 Board of Supervisors	5.00		0.0025	4,376		131	4,507
10300 Clerk of the Board	4.00		0.0020	3,501		105	3,605
11200 Assessor	42.00		0.0208	36,758		1,099	37,857
14000 Elections	10.00		0.0049	8,752		262	9,014
17500 CSA Administration	6.00		0.0030	5,251		157	5,408
20700 Public Defender	28.00		0.0139	24,505		733	25,238
22100 County Clerk	2.00		0.0010	1,750		52	1,803
22700 District Attorney	59.00		0.0292	51,637		1,544	53,180
22800 DCSS	84.00		0.0416	73,516		2,198	75,714
23500 Sheriff	109.00		0.0539	95,396		2,852	98,248
23600 Boating Safety	3.00		0.0015	2,626		78	2,704
23700 Sheriff Civil Unit	5.00		0.0025	4,376		131	4,507
24600 Detention Annex	6.00		0.0030	5,251		157	5,408
25600 Victim Witness	11.00		0.0054	9,627		288	9,915
26000 Jail	90.00		0.0445	78,768		2,355	81,123
26100 Burney Substation	15.00		0.0074	13,128		392	13,520
26200 Juvenile Rehab Facility	36.00		0.0178	31,507		942	32,449
26300 Probation	86.00		0.0426	75,267		2,250	77,517
28000 Agriculture Commissioner	13.00		0.0064	11,378		340	11,718
28200 Building	19.00		0.0094	16,629		497	17,126
28600 Planning	12.00		0.0059	10,502		314	10,816
28700 Coroner	7.00		0.0035	6,126		183	6,310
29000 Recorder	9.00		0.0045	7,877		235	8,112
29700 Animal Control	4.00		0.0020	3,501		105	3,605
29900 Public Administration	2.00		0.0010	1,750		52	1,803

**COUNTY OF SHASTA
PERSONNEL**

Fiscal Year 18/19 Actual	Allocated		1st Allocation	Direct Billed	2nd Allocation	Total
	Allocation Units	Percent				
30100 Roads	84.00	0.0416	73,516		2,198	75,714
40200 Environmental Health	19.00	0.0094	16,629		497	17,126
40400 Mental Health Services Act	44.00	0.0218	38,509	(9,504)	1,151	30,156
41000 Mental Health	102.00	0.0505	89,270	(22,032)	2,669	69,907
41100 Public Health	150.00	0.0742	131,279	(32,401)	3,925	102,804
41700 Child Services	19.00	0.0094	16,629	(4,104)	497	13,022
42200 Alcohol & Drug	19.00	0.0094	16,629	(4,104)	497	13,022
42500 Perinatal	8.00	0.0040	7,002	(1,728)	209	5,483
50100 Social Services Administration	531.00	0.2627	464,729	(114,698)	13,894	363,925
50200 Health and Human Services Agency	113.00	0.0559	98,897	(24,408)	2,957	77,445
53000 Opportunity Center	57.00	0.0282	49,886	(12,312)	1,491	39,065
54300 Housing	9.00	0.0045	7,877		235	8,112
57000 Veterans' Services	5.00	0.0025	4,376		131	4,507
59000 Community Action Agency	4.00	0.0020	3,501		105	3,605
62000 Agriculture Extension Service	2.00	0.0010	1,750		52	1,803
94000 Fleet Management	5.00	0.0025	4,376		131	4,507
95000 Risk Management	9.00	0.0045	7,877		235	8,112
92500 Information Systems	49.00	0.0242	42,885		1,282	44,167
95500 Facilities Management	35.00	0.0173	30,632		916	31,548
00207 Solid Waste	4.00	0.0020	3,501		105	3,605
00373 AQMD	7.00	0.0035	6,126		183	6,310
00391 Fire Protection Admin.	3.00	0.0015	2,626		78	2,704
00851 IHSS Public Authority	4.00	0.0020	3,501		105	3,605
Total	2,021.00	1.0000	1,768,770	(225,292)	50,998	1,594,477
Direct Bill				225,292		225,292
			1,768,770	0	50,998	1,819,769
Less CSD's	(72.00)	(0.0356)	(63,014)			(63,014)
Total Operating	1,949.00	0.9644	1,705,756	0	50,998	1,756,754

Basis of Allocation : Number of Authorized Positions

**COUNTY OF SHASTA
PERSONNEL**

Fiscal Year 18/19 Actual	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	2nd Allocation	Total
11000 Auditor - Controller	1,020.62	0.0173	811	(1,021)		(210)
11100 TTC	169.00	0.0029	134	(169)		(35)
13000 Personnel	481.00	0.0081	382	(481)		(99)
11200 Assessor	169.00	0.0029	134	(169)		(35)
14000 Elections	1,074.14	0.0182	853	(1,074)		(221)
17500 CSA Administration	80.00	0.0014	64	(80)		(16)
20700 Public Defender	592.00	0.0100	470	(592)		(122)
22700 District Attorney	2,486.31	0.0421	1,976	(2,486)		(511)
22800 DCSS	2,522.26	0.0427	2,004	(2,522)		(518)
23500 Sheriff	2,566.32	0.0435	2,039	(2,566)		(527)
23600 Boating Safety	22.31	0.0004	18	(22)		(5)
25600 Victim Witness	397.00	0.0067	315	(397)		(82)
26000 Jail	5,356.94	0.0907	4,257	(5,357)		(1,100)
26300 Probation	5,313.93	0.0900	4,222	(5,314)		(1,092)
28000 Agriculture Commissioner	1,800.57	0.0305	1,431	(1,801)		(370)
28200 Building	751.00	0.0127	597	(751)		(154)
29700 Animal Control	305.58	0.0052	243	(306)		(63)
30100 Roads	2,464.30	0.0417	1,958	(2,464)		(506)
40200 Environmental Health	508.58	0.0086	404	(509)		(104)
40400 Mental Health Services Act	1,515.00	0.0257	1,204	(1,515)		(311)
41000 Mental Health	1,864.04	0.0316	1,481	(1,864)		(383)
41100 Public Health	3,650.22	0.0618	2,900	(3,650)		(750)
41700 Child Services	494.00	0.0084	393	(494)		(101)
42200 Alcohol & Drug	623.00	0.0106	495	(623)		(128)
42500 Perinatal	514.00	0.0087	408	(514)		(106)
50100 Social Services Administration	12,718.54	0.2154	10,106	(12,719)		(2,613)
50200 Health and Human Services Agency	746.00	0.0126	593	(746)		(153)
53000 Opportunity Center	1,894.16	0.0321	1,505	(1,894)		(389)
54300 Housing	5.57	0.0001	4	(6)		(1)
57000 Veterans' Services	169.00	0.0029	134	(169)		(35)
59000 Community Action Agency	512.58	0.0087	407	(513)		(105)

Detail Allocation of
Pre-Employment

COUNTY OF SHASTA
PERSONNEL

Fiscal Year 18/19 Actual	Allocation Units	Allocated	1st Allocation	Direct Billed	2nd	Total
		Percent			Allocation	
94000 Fleet Management	144.00	0.0024	114	(144)		(30)
92500 Information Systems	3,573.82	0.0605	2,840	(3,574)		(734)
95500 Facilities Management	2,518.80	0.0427	2,001	(2,519)		(517)
00373 AQMD	15.00	0.0003	12	(15)		(3)
	-					
Total	59,038.59	1.0000	46,911	(59,039)		(12,128)
Direct Bill	-			59,039		59,039
			46,911	-		46,911
Less CSD's	(1,670.62)	-0.0283	(1,327)	1,671		343
Total Operating	57,367.97	0.9717	45,584	1,671		47,254

Basis of Allocation: Identified Claims by Department

Departmental Cost
Allocation Summary

COUNTY OF SHASTA
PERSONNEL

Fiscal Year 18/19 Actual	Total	General Personnel	Pre- Employment
10200 CAO	6,126	6,126	
11000 Auditor - Controller	21,670	21,880	(210)
11100 TTC	12,218	12,253	(35)
11300 Purchasing	1,750	1,750	
12000 County Counsel	9,627	9,627	
13000 Personnel	11,279	11,378	(99)
10100 Board of Supervisors	4,507	4,507	
10300 Clerk of the Board	3,605	3,605	
11200 Assessor	37,822	37,857	(35)
14000 Elections	8,793	9,014	(221)
17500 CSA Administration	5,392	5,408	(16)
20700 Public Defender	25,117	25,238	(122)
22100 County Clerk	1,803	1,803	
22700 District Attorney	52,670	53,180	(511)
22800 DCSS	75,196	75,714	(518)
23500 Sheriff	97,721	98,248	(527)
23600 Boating Safety	2,700	2,704	(5)
23700 Sheriff Civil Unit	4,507	4,507	
24600 Detention Annex	5,408	5,408	
25600 Victim Witness	9,833	9,915	(82)
26000 Jail	80,022	81,123	(1,100)
26100 Burney Substation	13,520	13,520	
26200 Juvenile Rehab Facility	32,449	32,449	
26300 Probation	76,426	77,517	(1,092)
28000 Agriculture Commissioner	11,348	11,718	(370)
28200 Building	16,972	17,126	(154)
28600 Planning	10,816	10,816	
28700 Coroner	6,310	6,310	
29000 Recorder	8,112	8,112	

Departmental Cost
Allocation Summary

COUNTY OF SHASTA
PERSONNEL

Fiscal Year 18/19 Actual	Total	General Personnel	Pre- Employment
29700 Animal Control	3,543	3,605	(63)
29900 Public Administration	1,803	1,803	
30100 Roads	75,208	75,714	(506)
40200 Environmental Health	17,021	17,126	(104)
40400 Mental Health Services Act	29,845	30,156	(311)
41000 Mental Health	69,524	69,907	(383)
41100 Public Health	102,054	102,804	(750)
41700 Child Services	12,920	13,022	(101)
42200 Alcohol & Drug	12,894	13,022	(128)
42500 Perinatal	5,377	5,483	(106)
50100 Social Services Administration	361,313	363,925	(2,613)
50200 Health and Human Services Agency	77,292	77,445	(153)
53000 Opportunity Center	38,676	39,065	(389)
54300 Housing	8,111	8,112	(1)
57000 Veterans' Services	4,472	4,507	(35)
59000 Community Action Agency	3,500	3,605	(105)
62000 Agriculture Extension Service	1,803	1,803	
94000 Fleet Management	4,477	4,507	(30)
95000 Risk Management	8,112	8,112	
92500 Information Systems	43,433	44,167	(734)
95500 Facilities Management	31,030	31,548	(517)
00207 Solid Waste	3,605	3,605	
00373 AQMD	6,306	6,310	(3)
00391 Fire Protection Admin.	2,704	2,704	
00851 IHSS Public Authority	3,605	3,605	
Total	1,582,349	1,594,477	(12,128)
Direct Bill	284,331	225,292	59,039
	1,866,680	1,819,769	46,911
Less CSD's	(62,671)	(63,014)	343
Total Operating	1,804,009	1,756,754	47,254

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Internal Service Funds

Working Capital Reserve
Reconciliation

COUNTY OF SHASTA
Appendix of Internal Service Funds

Unrestricted Retained Earnings Per G/L 6-30-19:		
Designation For Vehicle Replacement	\$	4,272,212
Net Investment in Capital Assets	\$	2,153,053
Retained Earnings:	\$	236,436
Subtotal Unreserved Retained Earnings Per G/L 6-30-19		<u>\$ 6,661,701</u>
Unrestricted Retained Earnings Per FS 6-30-19:		
Less:		
Designation For Vehicle Replacement		4,272,212
Designation For Capital Assets Net		<u>2,153,053</u>
Subtotal Adjustments		<u>(6,425,265)</u>
Unrestricted Retained Earnings, As Restated		
Financial Statement Expenditures:		
Operating Expenses		1,824,782
Other Expense		
Subtotal Financial Statement Expenditures		<u>1,824,782</u>
Less Depreciation		<u>(730,111)</u>
Adjusted Financial Statement Expenditures		<u>1,094,671</u>
Divided By		<u>6</u>
Computed Allowable Working Capital		<u>182,445.21</u>
Difference Over (Under)	\$	<u><u>53,991</u></u>

Fleet Inventory

COUNTY OF SHASTA
Appendix of Internal Service Funds

Location	Asset ID	PC	SC	TC	Asset Description	Acquired Date	Acquired Value	Accum Depr	Book Value
	20100	40123	32	EQ	201 KOOLKARE PLUS CHARGING SYSTEM	01/15/2015	5,235.14	4,711.63	523.51
	20100	40325	32	EQ	201 POLARTEK A/C CHARGING SYSTEM	03/27/2017	9,234.61	4,155.57	5,079.04
	20100	40654	60	EQ	201 VEHICLE HOISTS	06/04/2019	12,822.76	133.57	12,689.19
	20100	40655	60	EQ	201 VEHICLE HOISTS	06/04/2019	12,822.75	133.57	12,689.18
20100 Total						Subtotal Equipment	40,115.26	9,134.34	30,980.92
	20106	99858	99	BI	201 UNDERGROUND TANK SVC STATION	12/10/1997	46,212.00	20,871.22	25,340.78
	20106	99931	99	BI	201 BUILDING - PLACER & COURT	06/30/1976	45,246.54	38,911.70	6,334.84
	20106	99950	0	LD	201 LAND - PLACER & COURT	03/06/1985	55,374.69	-	55,374.69
20106 Total						Subtotal Land & Buildings	146,833.23	59,782.92	87,050.31
	20111	30687	82	VH	201 4X4 PICKUP CHEV 95 3/4 T XCAB	08/31/1994	25,736.30	25,736.30	-
	20111	31114	83	VH	201 VAN 95 GMC RALLY	06/01/1995	19,955.28	19,955.28	-
	20111	31273	83	VH	201 VAN 95 DODGE B150 8 PASSENGER	08/28/1995	18,052.44	18,052.44	-
	20111	31766	82	VH	201 4X4 PICKUP 96 CHEVROLET 3/4 T	06/18/1996	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	03/18/1999	29,541.38	29,541.38	-
	20111	34759	83	VH	201 AUTO 4X4 FOR RANGER 1999	06/07/1999	18,229.28	18,229.28	-
	20111	35169	82	VH	201 4X4 2000 FORD F150	02/25/2000	27,845.66	27,845.66	-
	20111	35328	83	VH	201 2001 FORD CLUB WGN	03/06/2001	21,401.74	21,401.74	-
	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	35482	83	VH	201 2002 DODGE VAN	05/13/2002	17,881.81	17,881.81	-
	20111	35494	83	VH	201 2002 DODGE TRUCK	05/30/2002	25,927.88	25,927.88	-
	20111	35561	83	VH	201 2002 CHEV SILVERADO	06/19/2002	16,887.09	16,887.09	-
	20111	35667	82	VH	201 2003 FORD E350	04/24/2003	23,018.69	23,018.69	-
	20111	36776	82	VH	201 2006 FORD EXPLORER	03/15/2007	26,475.62	26,475.62	-
	20111	36783	83	VH	201 2007 FORD TAURUS	02/05/2007	13,892.26	13,892.26	-
	20111	36786	83	VH	201 2007 FORD CROWN VICTORIA	02/20/2007	22,371.99	22,371.99	-
	20111	36787	83	VH	201 2007 FORD CROWN VICTORIA	02/20/2007	22,371.99	22,371.99	-
	20111	36790	82	VH	201 2007 FORD F150	10/01/2007	37,898.88	37,898.88	-
	20111	36792	82	VH	201 2007 FORD F150	12/01/2007	30,216.79	30,216.79	-
	20111	36807	82	VH	201 2008 FORD F350	05/20/2008	49,677.14	49,677.14	-
	20111	36808	83	VH	201 2004 TOYOTA PRIUS	06/18/2007	13,254.00	13,254.00	-
	20111	36810	82	VH	201 2008 FORD ESCAPE	06/20/2007	26,322.10	26,322.10	-
	20111	36821	83	VH	201 2006 FORD EXPLORER	12/14/2007	19,265.49	19,265.49	-
	20111	36826	82	VH	201 2008 FORD F150	01/11/2008	31,262.78	31,262.78	-
	20111	36830	80	VH	201 2008 FORD EXPLORER	03/21/2008	27,606.71	27,606.71	-

COUNTY OF SHASTA
Appendix of Internal Service Funds

20111	36831	82	VH	201	2008 FORD CARGO VAN	02/11/2008	27,098.69	27,098.69	-
20111	36836	83	VH	201	2007 FORD RANGER	03/12/2008	16,823.41	16,823.41	-
20111	36844	83	VH	201	2008 TOYOTA PRIUS	03/27/2008	24,056.75	24,056.75	-
20111	36848	83	VH	201	2008 FORD RANGER	06/18/2008	20,321.74	20,321.74	-
20111	36850	83	VH	201	2009 FORD ESCAPE	09/09/2008	27,815.46	27,815.46	-
20111	36855	83	VH	201	2008 MERCURY GRAND MARQUIS	11/26/2008	16,204.30	16,204.30	-
20111	36856	83	VH	201	2008 DODGE AVENGER	12/28/2008	12,376.81	12,376.81	-
20111	36857	83	VH	201	2008 CHRYSLER SEBRING	12/12/2008	12,376.81	12,376.81	-
20111	36858	83	VH	201	2006 JEEP LIBERTY	12/12/2008	13,357.99	13,357.99	-
20111	36859	82	VH	201	2007 DODGE CARAVAN	12/12/2008	11,328.99	11,328.99	-
20111	36860	83	VH	201	2007 FORD FUSION	12/12/2008	13,152.24	13,152.24	-
20111	36861	83	VH	201	2009 TOYOTA PRIUS	12/31/2008	24,605.61	24,605.61	-
20111	36864	83	VH	201	2007 FORD FUSION	12/15/2008	16,959.55	16,959.55	-
20111	36865	83	VH	201	2007 FORD FUSION	01/15/2009	14,900.16	14,900.16	-
20111	36867	83	VH	201	2009 FORD F150	01/22/2009	37,209.77	37,209.77	-
20111	36868	83	VH	201	2008 MERCURY SABLE	02/18/2009	18,343.28	18,343.28	-
20111	36869	83	VH	201	2008 FORD E350	02/23/2009	21,864.25	21,864.25	-
20111	36871	83	VH	201	2008 FORD TAURUS	03/26/2009	19,833.53	19,833.53	-
20111	36872	83	VH	201	2001 TOYOTA PRIUS	04/09/2009	22,052.70	22,052.70	-
20111	36886	82	VH	201	2004 DODGE DAKOTA	06/11/2004	16,829.49	16,829.49	-
20111	36891	82	VH	201	2004 FORD EXPLORER	03/03/2005	20,822.58	20,822.58	-
20111	36895	83	VH	201	2004 FORD EXPLORER	01/27/2005	18,929.63	18,929.63	-
20111	36933	83	VH	201	2006 FORD E350	11/08/2005	23,129.58	23,129.58	-
20111	36934	83	VH	201	2006 FORD E350	11/08/2005	23,129.59	23,129.59	-
20111	36935	83	VH	201	2005 FORD EXPLORER	11/15/2005	18,284.15	18,284.15	-
20111	36942	83	VH	201	2005 FORD TAURUS	12/05/2005	11,736.54	11,736.54	-
20111	36951	82	VH	201	2006 TOYOTA PRIUS	12/19/2005	25,222.00	25,222.00	-
20111	36962	83	VH	201	2006 FORD F350	05/12/2006	26,198.42	26,198.42	-
20111	36966	80	VH	201	2006 FORD CROWN VICTORIA	03/01/2007	32,852.86	32,852.86	-
20111	36967	83	VH	201	2006 FORD CROWN VICTORIA	09/20/2006	23,818.25	23,818.25	-
20111	39628	83	VH	201	2008 CHEVROLET TRAILBLAZER	10/06/2009	19,527.22	19,039.02	488.20
20111	39630	81	VH	201	2008 MERCURY MARQUIS	03/16/2010	19,433.36	19,433.36	-
20111	39633	82	VH	201	2010 FORD ESCAPE	04/23/2010	34,059.53	34,059.53	-
20111	39635	81	VH	201	2008 MERCURY SABLE	06/08/2010	18,767.20	18,767.20	-
20111	39637	83	VH	201	2010 FORD FUSION	06/03/2010	15,764.54	14,319.42	1,445.12
20111	39638	83	VH	201	2010 FORD FUSION	06/03/2010	15,764.54	14,319.42	1,445.12
20111	39642	83	VH	201	2010 FORD RANGER	06/14/2010	17,888.93	16,249.08	1,639.85

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20111	39643	83	VH	201	2010 FORD RANGER	06/14/2010	21,960.96	19,947.91	2,013.05
20111	39644	83	VH	201	2010 FORD FUSION	07/28/2010	15,764.54	14,056.68	1,707.86
20111	39645	83	VH	201	2010 FORD FUSION	06/30/2010	15,764.54	14,188.05	1,576.49
20111	39646	81	VH	201	2010 CHEVROLET IMPALA	09/30/2010	19,074.32	19,074.32	-
20111	39654	83	VH	201	2010 FORD F150 SUPERCAB	10/13/2010	25,895.64	22,658.65	3,236.99
20111	39657	82	VH	201	2011 FORD EXPEDITION	11/09/2010	37,934.21	37,934.21	-
20111	39660	83	VH	201	2011 FORD FUSION	01/18/2011	15,764.54	13,268.46	2,496.08
20111	39661	83	VH	201	2011 FORD FUSION	01/18/2011	15,764.54	13,268.46	2,496.08
20111	39662	83	VH	201	2011 FORD FUSION	01/18/2011	15,764.54	13,268.46	2,496.08
20111	39663	83	VH	201	2011 FORD FUSION	01/18/2011	15,764.54	13,268.46	2,496.08
20111	39664	83	VH	201	2011 FORD FUSION	01/18/2011	15,764.54	13,268.46	2,496.08
20111	39668	80	VH	201	2011 CROWN VICTORIA	05/03/2011	33,956.05	33,956.05	-
20111	39670	80	VH	201	2011 CROWN VICTORIA	05/02/2011	32,847.17	32,847.17	-
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	01/03/2012	50,708.54	50,708.54	-
20111	39679	83	VH	201	2012 FORD EXPEDITION	03/13/2012	37,352.45	27,391.76	9,960.69
20111	39680	83	VH	201	2012 FORD CARGO VAN	03/20/2012	46,857.74	33,971.83	12,885.91
20111	39683	83	VH	201	2012 CHEVROLET TAHOE	05/01/2012	49,296.48	35,001.65	14,294.83
20111	39689	83	VH	201	2012 FORD F150 4X4	06/22/2012	30,314.08	21,219.87	9,094.21
20111	39698	82	VH	201	2012 DODGE CARAVAN	11/30/2012	20,792.85	20,792.85	-
20111	39701	81	VH	201	FORD F-150 CREW CAB	05/10/2013	34,140.63	30,076.25	4,064.38
20111	39702	81	VH	201	2013 DODGE CARGO VAN	02/27/2013	26,494.29	23,971.03	2,523.26
20111	39704	82	VH	201	2013 FORD FUSION	05/10/2013	20,824.80	20,824.80	-
20111	39705	82	VH	201	2013 FORD FUSION	05/10/2013	20,824.80	20,824.80	-
20111	39707	83	VH	201	2013 FORD ESCAPE	06/06/2013	24,728.38	15,043.11	9,685.27
20111	39710	82	VH	201	2013 FORD F150 4X4	06/17/2013	28,876.65	28,876.65	-
20111	40014	83	VH	201	2013 TOYOTA TACOMA	08/13/2013	24,719.21	14,625.53	10,093.68
20111	40015	83	VH	201	2013 TOYOTA TACOMA	09/11/2013	24,707.76	14,412.88	10,294.88
20111	40016	81	VH	201	2013 FORD FUSION	09/20/2013	18,386.51	15,103.18	3,283.33
20111	40017	83	VH	201	2013 FORD F150	11/20/2013	26,308.25	14,688.75	11,619.50
20111	40019	83	VH	201	2014 FORD EXPLORER	11/25/2013	41,633.20	23,245.20	18,388.00
20111	40020	82	VH	201	2014 FORD EXPLORER	11/25/2013	44,268.58	44,268.58	-
20111	40022	83	VH	201	2013 FORD TRANSIT CONNECT	12/11/2013	23,468.60	13,103.30	10,365.30
20111	40036	81	VH	201	2013 TOYOTA TACOMA 4X4	04/08/2014	29,003.50	21,752.64	7,250.86
20111	40037	81	VH	201	2013 TOYOTA TACOMA 4X4	04/08/2014	29,003.50	21,752.64	7,250.86
20111	40038	82	VH	201	2014 FORD F450	04/16/2014	48,300.80	48,300.80	-
20111	40124	82	VH	201	2015 CHEVROLET TAHOE	02/27/2015	47,938.62	41,546.79	6,391.83

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20111	40125	82	VH	201	2015 CHEVY SILVERADO	03/13/2015	40,264.34	34,895.77	5,368.57
20111	40129	82	VH	201	2015 DODGE DURANGO	04/28/2015	36,809.48	30,674.58	6,134.90
20111	40130	82	VH	201	2015 FORD F250 4X4	04/27/2015	31,484.75	26,237.29	5,247.46
20111	40134	82	VH	201	2015 FORD EXPLORER 4X4	05/26/2015	27,905.27	22,789.29	5,115.98
20111	40145	82	VH	201	2015 CHEVY TAHOE 4WD	07/30/2015	57,149.21	44,766.88	12,382.33
20111	40147	82	VH	201	2014 CHEVY MALIBU	09/24/2015	23,740.79	17,805.60	5,935.19
20111	40148	82	VH	201	2016 CHEVY COLORADO	08/28/2015	28,361.85	21,744.09	6,617.76
20111	40149	82	VH	201	2016 CHEVY COLORADO	08/28/2015	28,361.85	21,744.09	6,617.76
20111	40150	82	VH	201	2015 FORD EXPLORER	01/15/2016	39,246.61	27,472.62	11,773.99
20111	40151	82	VH	201	2015 FORD EXPLORER	02/09/2016	43,106.84	29,456.35	13,650.49
20111	40159	82	VH	201	2016 FORD F150 SUPER CAB 4X4	06/17/2016	43,948.81	26,369.28	17,579.53
20111	40166	82	VH	201	2016 FORD EXPLORER UTILITY	03/31/2016	46,785.79	30,410.77	16,375.02
20111	40251	82	VH	201	2016 CHEVROLET COLORADO 4WD	02/17/2016	30,547.59	20,365.07	10,182.52
20111	40254	82	VH	201	2015 FORD EXPLORER	03/17/2016	47,446.34	30,840.13	16,606.21
20111	40255	82	VH	201	2015 FORD EXPLORER	06/17/2016	48,149.35	28,889.61	19,259.74
20111	40257	82	VH	201	2016 FORD F250 CREW CAB V-67	08/15/2016	46,071.51	26,875.04	19,196.47
20111	40258	82	VH	201	2016 JEEP CHEROKEE 4X4	04/19/2016	24,885.33	15,760.72	9,124.61
20111	40260	82	VH	201	2015 FORD UTILITY VEHICLE	06/27/2016	46,574.73	27,944.85	18,629.88
20111	40262	82	VH	201	2016 CHEVROLET COLORADO 4WD EXT CAB	06/07/2016	30,718.54	18,978.87	11,739.67
20111	40263	82	VH	201	2016 FORD F150 SUPERCAB 4X2	06/03/2016	23,600.00	14,553.33	9,046.67
20111	40266	83	VH	201	2016 FORD FUSION V-113	08/30/2016	19,997.00	5,665.82	14,331.18
20111	40267	80	VH	201	2017 FORD UTILITY PATROL V-34	01/03/2017	49,880.61	41,567.18	8,313.43
20111	40268	83	VH	201	2016 CHEVROLET COLORADO V-235	10/12/2016	31,150.67	8,566.44	22,584.23
20111	40269	83	VH	201	2017 FORD TRANSIT V-645	10/13/2016	24,604.75	6,766.32	17,838.43
20111	40272	82	VH	201	2017 FORD EXPLORER V-87	12/01/2016	42,497.30	21,956.94	20,540.36
20111	40274	82	VH	201	2017 FORD F-250 CREW CAB V-56	06/01/2017	51,586.68	21,494.46	30,092.22
20111	40275	81	VH	201	2017 DODGE CHARGER V-4	01/11/2017	35,012.66	12,504.52	22,508.14
20111	40276	83	VH	201	2017 FORD EXPLORER V-220	11/30/2016	31,213.85	8,063.57	23,150.28
20111	40302	83	VH	201	FORD EXPLORER V-233	01/09/2017	31,624.50	7,906.12	23,718.38
20111	40303	82	VH	201	FORD F150 SUPERCREW PU V-68	04/01/2017	43,463.78	19,558.71	23,905.07
20111	40317	81	VH	201	DODGE CHARGER V-8	05/31/2017	33,868.63	10,079.96	23,788.67
20111	40318	83	VH	201	CHEVY COLORADO 4X4 PU V-294	02/09/2017	29,870.41	7,218.68	22,651.73
20111	40319	80	VH	201	FORD UTILITY TRUCK PATROL V-45	06/07/2017	43,660.84	30,320.02	13,340.82
20111	40320	83	VH	201	CHEVY COLORADO PU 4X4 V-255	03/02/2017	30,095.29	7,022.24	23,073.05
20111	40322	84	VH	201	CHEVY COLORADO PU	04/05/2017	32,299.41	7,267.37	25,032.04
20111	40323	82	VH	201	CHEVY TAHOE 2WD V-10	06/30/2017	47,091.53	18,836.62	28,254.91
20111	40324	82	VH	201	FORD F150 4X4 SUPER CAB V-5	06/30/2017	40,401.71	16,160.68	24,241.03

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20111	40326	84	VH	201	FORD ESCAPE V653	05/01/2017	24,842.49	5,382.54	19,459.95
20111	40328	80	VH	201	FORD EXPLORER PATROL V82	06/30/2017	44,753.31	29,835.54	14,917.77
20111	40330	80	VH	201	CHEVY TAHOE PATROL V83	06/30/2017	56,044.67	34,968.93	21,075.74
20111	40342	80	VH	201	FORD EXPLORER PATROL V-50	06/30/2017	42,839.55	28,559.70	14,279.85
20111	40343	80	VH	201	2017 FORD UTILITY	06/30/2017	47,679.96	31,786.64	15,893.32
20111	40344	80	VH	201	2017 FORD UTILITY	06/30/2017	41,367.52	27,578.34	13,789.18
20111	40345	83	VH	201	2017 TOYOTA COROLLA	09/07/2017	18,108.30	3,319.85	14,788.45
20111	40346	83	VH	201	2017 TOYOTA COROLLA	09/05/2017	20,718.55	3,798.41	16,920.14
20111	40526	83	VH	201	2018 TOYOTA COROLLA	03/19/2018	19,462.23	2,432.78	17,029.45
20111	40528	82	VH	201	2018 DODGE DURANGO SXT	05/01/2018	29,349.43	6,848.20	22,501.23
20111	40533	83	VH	201	2018 DODGE JOURNEY	06/25/2018	27,735.06	2,773.51	24,961.55
20111	40536	83	VH	201	2018 CHEVY SILVERADO	06/15/2018	25,777.86	2,792.61	22,985.25
20111	40537	83	VH	201	2018 DODGE DURANGO SXT	06/19/2018	26,897.40	2,689.74	24,207.66
20111	40538	83	VH	201	2018 CHEVY COLORADO	06/22/2018	30,407.35	3,040.74	27,366.61
20111	40548	81	VH	201	2018 DODGE CHARGER	07/10/2018	34,002.72	4,857.53	29,145.19
20111	40549	82	VH	201	2018 CHEVROLET COLORADO	06/30/2018	30,407.35	6,081.47	24,325.88
20111	40550	80	VH	201	2018 DODGE CHARGER	07/17/2018	45,260.75	13,829.67	31,431.08
20111	40551	80	VH	201	2018 DODGE CHARGER	07/17/2018	45,239.79	13,823.27	31,416.52
20111	40552	80	VH	201	2018 DODGE CHARGER	07/17/2018	45,175.82	13,803.72	31,372.10
20111	40553	80	VH	201	2018 DODGE CHARGER	07/17/2018	45,347.66	13,856.23	31,491.43
20111	40554	80	VH	201	2018 DODGE CHARGER	07/17/2018	45,244.94	13,824.84	31,420.10
20111	40555	80	VH	201	2018 DODGE CHARGER	07/17/2018	45,335.87	13,852.63	31,483.24
20111	40560	80	VH	201	2017 FORD EXPLORDER POLICE UTILITY	09/27/2018	37,400.51	9,350.13	28,050.38
20111	40561	83	VH	201	2019 TOYOTA COROLLA	11/16/2018	19,538.30	1,139.73	18,398.57
20111	40599	83	VH	201	2019 TOYOTA COROLLA SE	12/21/2018	19,538.30	976.92	18,561.38
20111	40600	82	VH	201	2019 DODGE DURANGO	01/31/2019	28,492.18	2,374.35	26,117.83
20111	40602	82	VH	201	2019 DODGE DURANGO	02/11/2019	28,492.18	2,374.35	26,117.83
20111	40603	82	VH	201	2019 DODGE DURANGO	02/11/2019	28,492.18	2,374.35	26,117.83
20111	40604	82	VH	201	2019 DODGE DURANGO	02/11/2019	28,492.18	2,374.35	26,117.83
20111	40605	82	VH	201	2019 DODGE CHARGER PURSUIT	02/11/2019	30,292.90	2,524.41	27,768.49
20111	40606	82	VH	201	2019 DODGE CHARGER DURANGO	02/19/2019	28,492.18	1,899.48	26,592.70
20111	40607	82	VH	201	2019 DODGE DURANGO	02/19/2019	31,321.01	2,088.07	29,232.94
20111	40608	82	VH	201	2019 TOYOTA COROLLA	02/15/2019	19,538.30	1,628.19	17,910.11
20111	40610	82	VH	201	2019 DODGE CHARGER PURSUIT	03/11/2019	30,292.90	2,019.53	28,273.37
20111	40611	82	VH	201	2019 DODGE CHARGER SXT	03/12/2019	23,912.56	1,594.17	22,318.39
20111	40630	82	VH	201	2019 CHEVROLET TAHOE	05/21/2019	41,505.12	691.75	40,813.37
20111	40631	83	VH	201	2019 DODGE DURANGO SXT	05/29/2019	28,492.18	237.43	28,254.75

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20111	40633	83	VH	201	FORD ESCAPE 4X4	06/18/2019	23,129.68	-	23,129.68	
2350000	40040	82	VH	201	2014 FORD EXPLORER	05/28/2014	43,811.04	43,811.04	-	
2350000	40054	82	VH	201	2015 FORD TAURUS	11/03/2014	30,756.11	28,705.69	2,050.42	
2350000	40111	82	VH	201	2014 FORD F-150 SUPERCREW	12/03/2014	42,362.09	38,831.92	3,530.17	
2350000	40113	82	VH	201	2014 FORD F-150 SUPERCREW	12/30/2014	37,673.10	33,905.79	3,767.31	
2356500	39696	82	VH	201	2013 CHEVROLET TAHOE PURSUIT	10/30/2012	49,431.07	49,431.07	-	
2356500	39697	82	VH	201	2013 CHEV TAHOE PURSUIT 4X4	11/14/2012	50,393.04	50,393.04	-	
2356500	40008	82	VH	201	2013 CHEVROLET CAPRICE	06/30/2013	45,206.50	45,206.50	-	
2356500	40009	83	VH	201	2013 FORD E-350	06/30/2013	34,700.14	20,820.06	13,880.08	
2356500	40023	82	VH	201	2014 FORD EXPLORER 4WS	12/19/2013	35,684.68	35,684.68	-	
2358000	40045	81	VH	201	2013 FORD F-150 SUPERCREW	06/23/2014	36,304.27	25,931.60	10,372.67	
2370000	40051	82	VH	201	2014 FORD UTILITY	09/16/2014	45,465.65	43,192.37	2,273.28	
2600000	40048	82	VH	201	2015 FORD EXPLORER	08/19/2014	34,096.84	32,960.29	1,136.55	
2600000	40613	83	VH	201	2019 CHEVROLET MALIBU	04/11/2019	21,791.60	544.79	21,246.81	
2600000	40617	83	VH	201	2019 FORD TRANSIT 250	04/17/2019	74,123.81	1,235.40	72,888.41	
2610000	40032	83	VH	201	2014 CHEVROLET TAHOE 4X4	06/30/2014	51,661.73	25,830.85	25,830.88	
2610000	40047	82	VH	201	2014 FORD UTILITY	08/05/2014	46,383.03	45,610.00	773.03	
2610000	40614	82	VH	201	2019 CHEVROLET TAHOE PPV	04/12/2019	41,505.11	24,903.07	16,602.04	
2610000	40615	82	VH	201	2019 CHEVROLET TAHOE PPV	04/12/2019	41,505.11	2,075.26	39,429.85	
2610000	40616	82	VH	201	2019 CHEVROLET TAHOE PPV	04/12/2019	41,505.11	2,075.26	39,429.85	
2630200	40527	84	VH	201	2018 DODGE DURANGO	03/30/2018	29,399.85	3,674.98	25,724.87	
2800000	39693	82	VH	201	2012 FORD F-250	08/23/2012	22,642.52	22,642.52	-	
2800000	39694	82	VH	201	2012 FORD F-250	09/11/2012	27,143.56	27,143.56	-	
2800000	40044	83	VH	201	2014 FORD F-150 CREW CAB	06/23/2014	27,570.68	13,785.35	13,785.33	
2800000	40144	82	VH	201	2014 FORD F150 SUPERCAB 4X4	06/03/2015	28,869.28	23,576.59	5,292.69	
2970000	40050	83	VH	201	2015 FORD F-250 CREW CAB	09/06/2014	41,467.39	20,042.58	21,424.81	
2970000	40056	83	VH	201	2015 FORD F-250 XL	11/13/2014	41,469.42	19,352.39	22,117.03	
VH Total						Subtotal Fleet Vehicles	6,071,349.41	4,036,327.60	2,035,021.81	
							Subtotal Equipment	40,115.26	9,134.34	30,980.92
							Subtotal Land & Buildings	146,833.23	59,782.92	87,050.31
							Subtotal Fleet Vehicles	6,071,349.41	4,036,327.60	2,035,021.81
Total Reconciled to Captital Asset System							6,258,297.90	4,105,244.86	2,153,053.04	
							6,258,297.90	4,105,244.86		

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*Working Capital Reserve
Reconciliation*

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

Unrestricted Retained Earnings Per FS 6-30-19:		\$ 11,274,455
Adjustment for Board Approved 85% Confidence Level		
General Liability	(741,000)	
Workers Comp	<u>(3,427,000)</u>	
Adjusted Unrestricted Retained Earnings 6-30-19:		\$ 7,106,455
Financial Statement Expenditures:		
Operating Expenses	6,175,701	
Other Expense	<u>-</u>	
Subtotal Financial Statement Expenditures	6,175,701	
Less Depreciation	<u>-</u>	
Adjusted Financial Statement Expenditures	6,175,701	
Divided By	<u>6</u>	
Computed Allowable Working Capital		<u>1,029,283</u>
Difference Over (Under)		<u><u>\$ 6,077,171</u></u>

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Working Capital Reserve
Reconciliation

COUNTY OF SHASTA
Appendix of Internal Service Funds

Unrestricted Retained Earnings Per G/L 6-30-19:		
Net Investment in Capital Assets	\$	470,345
Retained Earnings		<u>1,270,430</u>
Unrestricted Retained Earnings Per FS 6-30-19:		
Less:		\$ 1,740,775
Net Investment in Capital Assets		470,345
Subtotal		<u>(470,345)</u>
Unrestricted Retained Earnings, As Restated		1,270,430
Financial Statement Expenditures:		
Operating Expenses		6,850,649
Other Expense		<u>-</u>
Subtotal Financial Statement Expenditures		<u>6,850,649</u>
Less Depreciation		<u>(167,741)</u>
Adjusted Financial Statement Expenditures		<u>6,682,907</u>
Divided By		<u>6</u>
Computed Allowable Working Capital		<u>1,113,818</u>
Difference Over (Under)	\$	<u><u>156,612</u></u>

*Working Capital Reserve
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**COUNTY OF SHASTA
Appendix of Internal Service Funds**

Asset ID	Asset Description	Acquired Date	Acquired Value	Accum Depr	Book Value
40211	EXAGRID DATA BACKUP STORAGE SYSTEM	06/08/2018	56,767.14	10,249.62	46,517.52
40193	TRUSTED SYS-ASSUREON SERVER 16TB	01/26/2017	47,960.00	19,317.22	28,642.78
40197	TEGILE HE-50	06/15/2017	42,389.60	14,718.60	27,671.00
40212	EXAGRID DATA BACKUP STORAGE SYSTEM	06/08/2018	32,925.44	5,944.87	26,980.57
40216	TEGILE HE-50 ARRAY	02/11/2019	27,315.71	1,896.92	25,418.79
40399	STORAGE SERVER SS-400 5.5TB	12/21/2015	44,397.00	25,898.25	18,498.75
40194	TEGILE T4100 FLASH ARRAY	03/09/2017	28,933.91	11,252.08	17,681.83
40579	POWEREDGE R740	04/09/2019	14,736.26	614.01	14,122.25
40580	POWEREDGE R740	04/09/2019	14,736.26	614.01	14,122.25
40220	R740 SERVER	04/09/2019	14,736.25	614.01	14,122.24
40578	POWEREDGE R740	04/09/2019	14,736.25	614.01	14,122.24
40202	EQ BROCADE 6510 SWITCH	10/06/2017	19,821.53	5,781.28	14,040.25
40214	DELL EMC ML3 TAPE LIBRARY	10/24/2018	15,009.70	1,667.74	13,341.96
40196	BROCADE 6510 SWITCH 24 PORTS	06/01/2017	20,272.24	7,038.98	13,233.26
40213	PSA 3000 FIREWALL	09/28/2018	13,404.11	1,675.51	11,728.60
40210	SERVER	05/01/2018	11,956.14	2,324.81	9,631.33
40195	DELL POWEREDGE R730 SERVER	03/29/2017	15,380.67	5,767.74	9,612.93
40393	HP-5900 SWITCH	03/30/2015	23,484.49	16,634.84	6,849.65
40392	HP-5900 SWITCH	03/30/2015	23,484.48	16,634.84	6,849.64
40198	FIREWALL	09/01/2017	9,545.25	2,916.61	6,628.64
40199	FIREWALL	07/21/2017	9,545.25	3,049.18	6,496.07
40192	ARUBA/HP 3810 M SWITCH	03/22/2017	10,125.51	3,797.06	6,328.45
40207	DELL POWEREDGE R640 SERVER	04/18/2018	7,806.51	1,517.93	6,288.58
40398	DELL POWEREDGE R730 SERVER	10/28/2015	15,910.09	9,722.83	6,187.26
40397	DELL POWEREDGE R730 SERVER	10/28/2015	15,910.08	9,722.83	6,187.25
40206	SERVER	01/05/2018	8,066.51	2,016.63	6,049.88
40217	CISCO ASA 5516-X FIREWALL	02/15/2019	6,327.75	439.43	5,888.32

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**COUNTY OF SHASTA
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40218 CISCO ASA 5516-X FIREWALL	02/15/2019	6,327.75	439.43	5,888.32
40208 DELL POWEREDGE R640 SERVER	04/18/2018	7,013.65	1,363.76	5,649.89
40209 POWEREDGE R640 SERVER	04/18/2018	7,013.65	1,363.76	5,649.89
40390 THUNDER 1030S ROUTER	04/17/2015	18,061.88	12,542.96	5,518.92
40391 THUNDER 1030S ROUTER	04/17/2015	18,061.87	12,542.96	5,518.91
40382 FUJITSU BX900 SERVER	06/24/2014	27,772.15	23,143.45	4,628.70
40215 HP DESIGNJET T7100 PRINTER	11/09/2018	5,169.88	574.43	4,595.45
40204 POWER EDGE R640 SERVER	11/08/2017	5,788.05	1,607.80	4,180.25
40205 POWEREDGE R640 SERVER	11/08/2017	5,788.04	1,607.79	4,180.25
40203 SWITCH	10/23/2017	5,560.92	1,544.70	4,016.22
40379 PURE STORAGE FLASH ARRAY 420	09/26/2013	95,807.24	91,815.25	3,991.99
40381 CISCO CATALYST 4500-X SWITCH	06/18/2014	22,687.10	18,905.90	3,781.20
40200 ROUTER	09/07/2017	5,201.62	1,589.39	3,612.23
40201 ROUTER	07/31/2017	5,201.63	1,661.63	3,540.00
40387 FUJITSU PRIMERGY BX920 SERVER	05/27/2015	10,827.81	7,368.95	3,458.86
40383 FUJITSU PRIMERGYBX ETHERNET SW	06/24/2014	16,876.43	14,063.70	2,812.73
40396 FUJITSU PYBX2560 M1 SERVER	06/15/2015	9,035.36	6,228.93	2,806.43
40394 HP 2920-48G SWITCH	04/14/2015	9,370.68	6,637.56	2,733.12
40395 HP-3800 SWITCH	04/14/2015	9,292.40	6,582.10	2,710.30
40388 FUJITSU ETERNUS JX40 SERVER	03/20/2015	6,139.83	4,349.03	1,790.80
40384 FUJITSU PY BX920 S4 DUAL SERVE	06/24/2014	9,873.34	8,227.80	1,645.54
40385 PALO ALTO FIREWALL PA-3020	03/06/2015	5,456.19	3,940.56	1,515.63
40386 PALO ALTO FIREWALL PA-3020	03/06/2015	5,456.19	3,940.56	1,515.63
40380 JUNOS PULSE GATEWAY 2600 BASE	10/29/2013	10,201.15	9,634.41	566.74
40372 DELL POWEREDGE R720	06/25/2013	13,414.95	13,414.92	0.03
40373 DELL POWEREDGE R720	06/25/2013	13,414.95	13,414.92	0.03
40374 QLOGIC SANBOX 4PT 8GB FC 1PWR	06/30/2013	5,411.55	5,411.52	0.03
40375 QLOGIC SANBOX 4PT 8GB FC 1PWR	06/30/2013	5,411.55	5,411.52	0.03

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

40371 DELL POWEREDGE R720	06/25/2013	13,414.94	13,414.92	0.02
Subtotal IT Equipment		944,736.88	475,186.45	469,550.43
40376 DELL POWEREDGE R720XD SERVER	08/16/2013	28,620.61	27,825.58	795.03
Subtotal Department Equipment		28,620.61	27,825.58	795.03
28224 PDU-LIEBERT 100 KVA	09/01/1990	14,381.95	14,381.95	-
28225 AIR CONDITIONER-LIEBERT	09/01/1990	19,608.21	19,608.21	-
33862 LAN CABLE ANALYZER	12/10/1998	6,228.01	6,228.01	-
34646 RACK	07/16/2002	6,075.71	6,075.71	-
35520 CABLE TESTER	03/14/2003	9,724.17	9,724.17	-
35525 PIX FIREWALL 515E UR	06/01/2003	5,627.41	5,627.41	-
35528 SERVER	06/23/2003	6,001.78	6,001.78	-
36254 FILE SERVER	02/01/2005	5,805.62	5,805.62	-
36256 FIREWALL	03/01/2005	5,538.39	5,538.39	-
36261 FILE SERVER	01/30/2006	9,434.56	9,434.56	-
36268 SERVER IBM P SERIES	05/01/2006	64,735.19	64,735.19	-
36271 NETWORK STORAGE APPLIANCE	07/01/2006	50,842.76	50,842.76	-
36272 NETWORK STORAGE APPLIANCE	07/01/2006	50,842.75	50,842.75	-
36282 SERVER	04/01/2007	6,009.21	6,009.21	-
36283 SERVER	04/01/2007	8,637.26	8,637.26	-
36454 SERVER	05/01/2005	5,914.36	5,914.36	-
36756 NetApp shelf-Network Attached	01/11/2008	32,887.83	32,887.83	-
36761 SERVER	03/04/2008	9,269.55	9,269.55	-
36762 Dell PowerEdge 1950 III Xeon	04/21/2008	6,470.86	6,470.86	-
36774 NETWORK STORAGE DEVICE	06/30/2008	46,350.43	46,350.43	-
40362 DELL POWEREDGE R720	05/10/2013	13,893.70	13,893.70	-
40363 DELL POWEREDGE R720	05/10/2013	13,893.70	13,893.70	-
40364 DELL POWEREDGE R720	05/10/2013	13,893.71	13,893.71	-
40365 CISCO CATALYST 2960S SWITCH	05/10/2013	5,113.99	5,113.99	-

*Working Capital Reserve
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**COUNTY OF SHASTA
Appendix of Internal Service Funds**

40366 CISCO CATALYST 2960S SWITCH	05/10/2013	5,113.99	5,113.99	-
40367 CISCO CATALYST 2960S SWITCH	05/10/2013	5,754.69	5,754.69	-
40368 CISCO CATALYST 2960S SWITCH	05/10/2013	7,521.99	7,521.99	-
40369 CISCO CATALYST 3750 BASE	05/10/2013	6,618.99	6,618.99	-
40370 EXP SHELVES FOR NAS ITFILER01	05/16/2013	52,015.80	52,015.80	-
40401 SERVER	11/20/2008	5,073.70	5,073.70	-
40404 FIREWALL	01/08/2009	15,548.14	15,548.14	-
40405 FIREWALL	01/08/2009	15,548.14	15,548.14	-
40406 NETWORK ATTACHED STORAGE-SHELF	01/19/2009	32,866.65	32,866.65	-
40411 LOAD BALANCER	03/27/2009	15,520.54	15,520.54	-
40412 LOAD BALANCER	03/27/2009	15,520.53	15,520.53	-
40413 I/O DRAWER	03/19/2009	22,054.89	22,054.89	-
40414 AX Series 2000 load balancer	04/06/2009	11,985.19	11,985.19	-
40415 Quantum Scalar i500 14U Redund	06/30/2009	69,175.00	69,175.00	-
40416 BridgeWave SLE100	06/23/2009	18,593.11	18,593.11	-
40418 Qlogic 4 port upgrade software	12/09/2009	11,074.36	11,074.36	-
40420 GE SFP,LC connector LX/LH tran	01/21/2010	12,281.91	12,281.91	-
40430 DELL POWEREDGE R710 SERVER	06/01/2010	9,603.51	9,603.51	-
40431 DELL POWEREDGE R710 SERVER	06/01/2010	9,603.51	9,603.51	-
40446 NETWORK STORAGE DVC	03/29/2011	26,357.27	26,357.27	-
40447 DELL POWEREDGE SERVER	03/29/2011	7,172.67	7,172.67	-
40458 DELL POWEREDGER710	05/03/2011	9,838.11	9,838.11	-
40459 NETAPP FA 3210 SAN	06/14/2011	100,153.90	100,153.90	-
40467 SERVER	06/14/2011	7,408.78	7,408.78	-
40474 5508 SERIES WIRELESS CONTROLLR	11/01/2011	17,069.34	17,069.34	-
40475 QUANTUM DXi6701 DISK DUPLICATN	11/08/2011	34,401.75	34,401.75	-
40476 QUANTUM DXi6701 and DXi6702 8T	11/08/2011	34,401.75	34,401.75	-
40477 DELL POWEREDGE T610 SERVER	11/01/2011	5,889.34	5,889.34	-

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**COUNTY OF SHASTA
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40478 SERVER DELL POWEREDGE R710	11/01/2011	13,989.66	13,989.66	-
40479 SERVER DELL POWEREDGE R710	11/01/2011	7,871.92	7,871.92	-
40487 EXPANSION MODULE	05/22/2012	28,976.88	28,976.88	-
40491 SERVER	06/22/2012	11,216.76	11,216.76	-
40492 SERVER	06/22/2012	11,216.75	11,216.75	-
40499 DELL-POWEREDGE R520	02/01/2013	5,445.16	5,445.16	-
Subtotal Fully Depreciated Equipment		1,080,065.79	1,080,065.79	-

Subtotal IT Equipment	944,736.88	475,186.45	469,550.43
Subtotal Department Equipment	28,620.61	27,825.58	795.03
Subtotal Fully Depreciated Equipment	1,080,065.79	1,080,065.79	-
Total Reconciled to Capital Asset System	2,053,423.28	1,583,077.82	470,345.46

2,053,423.28	1,583,077.82	470,345.46
2,053,423.28	1,583,077.82	

*Working Capital Reserve
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**COUNTY OF SHASTA
Appendix of Internal Service Funds**

Unrestricted Retained Earnings Per G/L 6-30-19:		
Net Investment in Capital Assets	\$	290,157
Retained Earnings		222,295
Unrestricted Retained Earnings Per FS 6-30-19:		
Less:		\$ 512,452
Net Investment in Capital Assets	290,157	
Subtotal		<u>(290,157)</u>
Unrestricted Retained Earnings, As Restated		222,295
Financial Statement Expenditures:		
Operating Expenses	4,683,455	
Other Expense		
Subtotal Financial Statement Expenditures	<u>4,683,455</u>	
Less Depreciation		<u>(44,070)</u>
Adjusted Financial Statement Expenditures	<u>4,639,385</u>	
Divided By	<u>6</u>	
Computed Allowable Working Capital		<u>773,231</u>
Difference Over (Under)		<u><u>\$ (550,935)</u></u>

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*Working Capital Reserve
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**COUNTY OF SHASTA
Appendix of Internal Service Funds**

Unrestricted Retained Earnings Per G/L 6-30-19:	\$	-	
Financial Statement Expenditures:			
Operating Expenses		450,966	
Other Expense			
Subtotal Financial Statement Expenditures		<u>450,966</u>	
Less Depreciation			
Adjusted Financial Statement Expenditures		<u>450,966</u>	
Divided By		<u>6</u>	
Computed Allowable Working Capital			<u>75,161</u>
Difference Over (Under)			<u><u>\$ (75,161)</u></u>

Utilities Internal Service Fund closed as of 6/30/2019

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Supplemental

COUNTY OF SHASTA

Fiscal Year 18/19 Actual	Total (Memo Only)	Building Use	Equipment Use	County Audit	CAO	Auditor	TTC	Purchasing	County Counsel	Personnel
Wages & Benefits										
Salaries & Wages	5,104,492				657,631	1,575,121	675,943	128,194	1,231,719	835,884
Benefits	2,829,021				312,090	886,909	427,542	86,492	584,296	531,692
Sub Total	7,933,513				969,721	2,462,030	1,103,485	214,686	1,816,015	1,367,576
Services & Supplies										
Clothing/Personal Supplies	676					27	635	7		7
Communications	38,604				4,481	11,684	6,133	1,409	6,467	8,430
Food	17,616				5	179				17,432
Household Exp.	85,743				12,980	21,453	19,952	5,778	12,154	13,426
Insurance	27,815				2,942	11,482	4,594	827	4,510	3,460
Maint. Of Equip.	227,798				711	149,374	71,615	534	1,594	3,970
Maint. Of Struct.	136,260				33,376	30,012	23,143	8,405	21,733	19,591
Medical/Dental/Lab	32					6	26			
Memberships	23,662				1,588	3,344	575	616	11,939	5,600
Office Exp.	64,363				2,669	17,246	22,597	776	6,229	14,846
Office Exp. Legal Research Pubs.	16,511								16,511	
Office Exp. Opp. Center	14,877				3,768	4,267	1,389	1,355	1,693	2,405
Postage	76,004					13,755	62,249			
Office Exp. - Printing	15,036				128	128	14,780			
Investment Services	224,010						224,010			
Professional & Special Svs	2,584,476				2,535,259	9,979	18,467	323	1,070	19,378
Labor Management Negotiator	73,930									73,930
Testing Services	5,481									5,481
Info. Systems Service	698,160				15,312	506,721	88,855	6,513	21,744	59,015
Personnel Preemployment Services	38,033				-	1,359	169			36,505
Public & Legal Notices	16,193				961	636	9,671			4,925
Rents & Leases Equip	26,888				1,215	3,482	14,068		2,346	5,777
Rents & Leases Struct	8,887				1,200	2,160	2,850		2,477	200
Small Tools & Equip	35,979				4,638	11,203	8,529	196	3,032	8,381
Software	12,271				350	6,725		80	4,516	600
Special Dept. Expense	69,347				149	11,981	1,740	199	27,247	28,031
Trans. & Travel	91,800				11,542	27,891	7,041	4,604	23,469	17,253
Utilities	125,366				19,639	32,096	27,412	8,779	18,460	18,980
Sub Total	4,755,818				2,652,913	877,190	630,500	40,401	187,191	367,623
Cost Applied/Transfers										
Cost Applied Other	(577,317)								(518,279)	(59,038)
Cost Applied Admin Svs	(1,702,212)									(1,702,212)
Cost Applied Cost Plan	(5,962,312)				(1,376,731)	(2,579,605)	(3,457)	(298,924)	(1,478,304)	(225,291)
Cost Applied AC	(119)						(119)			
Cost Applied Bank Charges	(4,532)						(4,532)			
Sub Total	(8,246,492)				(1,376,731)	(2,579,605)	(8,108)	(298,924)	(1,996,583)	(1,986,541)
Other Expenditures & Costs										
Building Use	2,207,475	2,207,475								
Equipment Use	282,958		282,958							
General Audit	66,355			66,355						
Identified Audit	14,280			14,280						
Taxes & Assessments	173					27	44	38	12	26

COUNTY OF SHASTA

Fiscal Year 18/19 Actual	Total (Memo Only)	Building Use	Equipment Use	County Audit	CAO	Auditor	TTC	Purchasing	County Counsel	Personnel
Expenditures Per Financial Statements	7,014,080	2,207,475	282,958	80,635	2,245,930	759,659	1,725,915	(43,825)	6,649	(251,316)
Cost Adjustments										
Deductions - Cost Applied	8,246,492				1,376,731	2,579,605	8,108	298,924	1,996,583	1,986,541
Property Tax Fees	(476,930)					(106,822)	(370,108)			
CAO Annual Calfire Contract	(2,507,479)				(2,507,479)					
Auditors' Fees - Payroll	(1,026)					(1,026)				
Treas Investment Fees	(687,192)						(687,192)			
Legal Services Revenue	(47,257)								(47,257)	
Photocopies	(15)									(15)
Bank Charges	(59,196)						(59,196)			
Charges for Services - A87	(28,601)					(30,634)	(39)		2,072	
Deduction - PY Cost Reimb Rev	309,355					137,456	173,971		(2,072)	
Deduction - Direct Billed Revenue	59,196						59,196			
Prior Per. Exp. Adj.	(21,554)				(3,418)	(5,584)	(4,770)	(1,525)	(3,212)	(3,045)
Miscellaneous Revenue/Exp	(109,068)				(43)	(109,014)	101	(69)		(43)
Building Use to CSD	-	(533,957)			83,671	136,676	116,748	37,331	78,622	80,909
Equipment Use to CSD	-		(62,149)		3,942	31,294	17,931	1,015	5,610	2,357
County Audit to CSD	-			(1,724)	188	568	296	43	337	292
-	-									
-	-									
Functional Cost	11,690,805	1,673,518	220,809	78,911	1,199,521	3,392,178	980,961	291,894	2,037,333	1,815,681
Additions - 1st Allocation										
Other	1,973,238	1,673,518	220,809	78,911	-	-	-	-	-	-
Allocable Costs	9,717,567				1,199,521	3,392,178	980,961	291,894	2,037,333	1,815,681
Unallocated	(1,446,053)				(70,798)	(427,614)	(912,215)	-	(35,426)	-
1st Allocation	10,244,752	1,673,518	220,809	78,911	1,128,723	2,964,563	68,746	291,894	2,001,907	1,815,681
Additions - 2nd Allocation										
Other	544,269				73,805	273,666	100,082	15,122	30,595	50,998
Allocable Costs	544,269				73,805	273,666	100,082	15,122	30,595	50,998
Unallocated	(141,144)				(4,298)	(36,523)	(99,627)	-	(696)	-
2nd Allocation	403,125				69,507	237,144	455	15,122	29,899	50,998
Total Allocated	10,647,877	1,673,518	220,809	78,911	1,198,230	3,201,707	69,201	307,016	2,031,806	1,866,679
Direct Billed	925,228	8,288	-	283	5,123	25,754	63,185	2,621	535,644	284,331
Unallocated	1,587,197	-	-	-	75,097	464,137	1,011,842	-	36,122	-

COUNTY OF SHASTA

Fiscal Year 18/19 Actual	1.03	1.04	1.05	1.06	1.07	1.08	1.09	1.10	1.11	1.12
10200 CAO									83,671	
11000 Auditor - Controller									136,676	
11100 TTC									116,748	
11300 Purchasing									37,331	
12000 County Counsel									78,622	
13000 Personnel									80,909	
10100 Board of Supervisors									24,543	
10300 Clerk of the Board									42,714	
11200 Assessor									221,030	
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							25,326			
20800 Grand Jury										
22100 County Clerk										
22700 District Attorney										153,283
22800 DCSS										
23500 Sheriff				35,696				63,993		
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					1,228		21,590	31,131		
28000 Agriculture Commissioner										
28200 Building			8,902							
28500 Knighton Rd Beetle Mitigation										
28600 Planning			11,538							
28700 Coroner								16,994		
28800 Dispatch										
29000 Recorder									80,937	
29200 Public Guardian										
29400 Wildlife										
29700 Animal Control										
29900 Public Administration										
30100 Roads			34,039					6,456		
40200 Environmental Health			10,078							
40400 Mental Health Services Act										
41000 Mental Health				85,901		4,277		2,580		
41100 Public Health				6,149		4,277		96,730		
41200 Health Care										
41700 Child Services										
42200 Alcohol & Drug										
42500 Perinatal										
50100 Social Services Administration				2,242		4,277		40,436	77,828	
50200 Health and Human Services Agency										
53000 Opportunity Center									35,950	
54200 County Indigents										
54300 Housing									58,472	
57000 Veterans' Services										13,331
59000 Community Action Agency									29,898	
59200 HSG Home IPP Admin										
59300 PHA Housing Assist Adm										

COUNTY OF SHASTA

Fiscal Year 18/19 Actual	1.03	1.04	1.05	1.06	1.07	1.08	1.09	1.10	1.11	1.12
59600 Housing Rehabilitation										
61100 Library								8,820		
62000 Agriculture Extension Service										
62100 Farm Advisor										
70100 Recreation & Parks										
71000 Veterans' Hall								8,521		
00200 Fall River Mills Airport										
94000 Fleet Management										
95000 Risk Management									82,876	
92500 Information Systems									290,016	
95500 Facilities Management								10,799		
00207 Solid Waste										
00210 Shasta County Transit										
00300 Amber Lane PRD										
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										
00311 Skyway PRD										
00312 Mule Mt. PRD										
00313 Fore Way PRD										
00314 Blacks PRD										
00315 Logan PRD										
00316 Valparaiso PRD										
00317 Lakehead Lighting										
00318 Lark Court PRD										
00319 Manor Crest PRD										
00320 Santa Barbara Estates PRD										
00321 Victoria Highlands Estates PRD										
00322 Country Fields Estates PRD										
00324 China Gulch PRD										
00325 Manton Heights PRD										
00326 Manzanillo Orchard PRD										
00327 Lavern Lane PRD										
00328 Canto Del Lupine PRD Admin										
00329 Crowley Crk Ranchettes PRD Adm										
00330 Jordan Manor PRD Admin										
00331 Ritts Mill Road Admin										
00332 Rother Lighting										
00333 Robledo Road PRD Admin										
00334 Santa Barbara #2 PRD Admin										
00335 N Chaparral Dr PRD Admin										
00337 Woggon Lane PRD Admin										
00338 Aiden Park PRD Admin										
00339 L&R Estates PRD Admin										
00340 Squaw Carpet Fire Acces PRD Admin										
00341 Rolland Cntry Estates PRD Admin										
00342 Shelly Lane PRD Admin										
00343 Millville Way PRD Admin										
00344 Diamond Ridge PRD Admin										
00345 Mountain Gate Meadows PRD Admin										
00347 Sierra Lighting										
00351 Timber Ridge PRD Admin										
00360 Equestrian Estates PRD Admin										
00361 Tract 1323 PRD										
00364 Sonora PRD										
00366 Ponder PRD										

COUNTY OF SHASTA

Fiscal Year 18/19 Actual	1.03	1.04	1.05	1.06	1.07	1.08	1.09	1.10	1.11	1.12
00367 Shasta Meadows PRD										
00368 Old Stagecoach PRD										
00369 Inter Mountain PRD										
00370 Alpine PRD										
00371 Water Agency										
00372 Dusty PRD										
00373 AQMD			11,842	202						
00374 Castella Water										
00375 Sugarloaf Water										
00376 Buckshot Ln Em Fire PRD Admin										
00377 Jones Valley Water										
00378 Palo Cedro Sewer										
00380 Amesbury Village PRD Admin										
00381 Palo Cedro Oaks PRD Admin										
00382 Shasta Lake Ranchos R/M										
00383 Holiday Acres R/M										
00384 Alpine Meadows Sewer										
00385 Belmont Storm Drain										
00386 Street Lighting Admin.										
00387 Cottonwood Sewer										
00391 Fire Protection Admin.										
00393 Burney Storm Drain										
00394 Keswick Admin.										
00395 French Gulch Water										
00396 Cragview Water										
00397 Los Palos Dr Em Fire PRD Admin										
00398 Foxwood Estates PRD Admin										
00399 Rocky Ledge estates PRD Admin										
00401 Anderson Cemetery										
00402 Burney Cemetery										
00403 Cottonwood Cemetery										
00404 Fall River Mills Cemetery										
00405 Halcumb Cemetery										
00406 Manton Cemetery										
00407 Millville Cemetery										
00408 Pine Grove Cemetery										
00422 Centerville CSD										
00423 Clear Creek CSD										
00424 Fall River Mills CSD										
00428 Shasta CSD										
00429 Mountain Gate CSD										
00441 Anderson FPD										
00442 Buckeye FPD										
00443 Burney FPD										
00444 Castella FPD										
00445 Shasta Lake FPD										
00446 Cottonwood FPD										
00447 Fall River Mills FPD										
00449 Happy Valley FPD										
00450 McArthur FPD										
00452 Millville FPD										
00461 Pine Grove MAD										
00462 Shasta MAD										
00463 Burney MAD										
00481 Fall River Mills RCD										
00482 W. Shasta RCD										
00490 ACID										
00491 Bella Vista Water										
00492 Burney Water										
00497 Mayers Memorial Hospital										
00600 Cottonwood Crk Meadows PRD										

COUNTY OF SHASTA

Fiscal Year 18/19 Actual	1.03	1.04	1.05	1.06	1.07	1.08	1.09	1.10	1.11	1.12
00601 CSA #3 Castella Loan Admin										
00602 Aegean Way PRD										
00603 Village Green PRD										
00604 Butterfield PRD										
00605 Honeybee Acres PRD										
00606 Silver Saddle PRD										
00607 Wisteria Estates PRD										
00608 Santa Barbara PRD										
00609 Stillwater Ranch PRD										
00610 Sterling Ranch PRD										
00611 Mt. Lassen Woods PRD										
00612 Waterleaf Estates PRD										
00613 Jennifer Dr EFER PRD										
00614 White Oak Manor PRD										
00615 Terri Lee Terrace EFER PRD										
00616 Westview Rd EFER PRD										
00617 Sleeping Bull Estates PRD										
00618 Garth Dr EFER PRD										
00619 Clover Road PRD										
00620 Nunes Ranch PRD										
00621 No. 2 Squaw Carpet PRD										
00622 No. 2 Crowley Crk Rnchts PRD										
00623 No. 2 Los Palos Dr EFER PRD										
00624 Scenic Oak PRD										
00625 No. 2 Butterfield Ln EFER PRD										
00626 No. 1 Skylark Lane EFER PRD										
00627 Lake Drive PRD Admin										
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										
00637 Beagle Street PRD										
00638 Oak Tree Lane PRD Admin										
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	6,582								
03010 Schools										
Total	1,964	6,582	76,399	130,190	1,299	12,831	46,915	286,458	1,478,221	166,614
Direct Bill										
Less CSD's										
Total Operating										

COUNTY OF SHASTA

Fiscal Year 18/19 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	1,115,182		1,115,182	593	156		8,874,255	1,115,182	1	
11000 Auditor - Controllor	31,294	3,374,497		3,374,497	10,917	716		3,592,413	3,374,497	2	
11100 TTC	17,931	1,759,026		1,759,026	1,420	374	18,247	1,929,520	1,759,026	1	260
11300 Purchasing	1,015	255,100		255,100	60	52	126	270,764	255,100	14	
12000 County Counsel	5,610	2,003,230		2,003,230	250	283		2,267,467	2,003,230		
13000 Personnel	2,357	1,735,487		1,735,487	279	357		2,203,806	1,735,487	1	
10100 Board of Supervisors	31,503	612,429		612,429	159	131		643,324			
10300 Clerk of the Board		429,591		429,591	143	99		466,673			
11200 Assessor	20,039	4,569,689		4,569,689	327	1,025		4,829,093		6	805
14000 Elections		2,389,917		2,389,917	1,390	565		2,686,530		1	437
15900 Inter Mountain Fair		11,675		11,675	12	-		11,731			
16600 Land, Buildings & Improvements		1,532,214		1,532,214	46	-		1,789,576		35	
16902 Capital Proj Juvenile Hall		-		-	1	-		-			
16903 Capital Proj Adult Rehab Center		-		-	1	-		-			
17200 Surveyor		11,826		11,826	5	-		23,216			
17500 CSA Administration		950,386		950,386	187	269	63	945,969		2	363
20110 Trial Courts		1,916,894		1,916,894	535	-		2,499,339			
20300 Conflict Public Defender		2,398,311		2,398,311	791	-		2,736,336			
20700 Public Defender		3,480,295		3,480,295	411	690		4,408,955		1	
20800 Grand Jury		88,102		88,102	272	-		103,946			
22100 County Clerk		483,111		483,111	493	53		488,166			437
22700 District Attorney	3,455	8,840,138		8,840,138	2,539	1,499	1,486	9,740,930			710
22800 DCSS		7,136,132		7,136,132	923	1,828	470	8,216,086		9	
23500 Sheriff	5,993	18,356,726		18,356,726	4,436	2,604	634	19,720,804		2	477
23600 Boating Safety		884,027		884,027	327	180	123	983,882		2	
23700 Sheriff Civil Unit	844	456,415		456,415	132	95		597,724			35
24600 Detention Annex	1,556	479,356		479,356	116	120		744,938			
25600 Victim Witness		1,245,720		1,245,720	418	307	1,144	1,546,967			
26000 Jail	10,279	16,784,816		16,784,816	2,506	2,012		19,437,956		10	
26100 Burney Substation		1,985,160		1,985,160	238	263		2,363,916			
26200 Juvenile Rehab Facility	3,997	5,172,074		5,172,074	484	1,175		5,548,363			
26300 Probation	1,160	13,010,757		13,010,757	2,743	2,029	12	15,409,267			
28000 Agriculture Commissioner	2,049	1,735,817		1,735,817	394	404		1,984,560		2	865
28200 Building		2,100,168		2,100,168	715	486		2,647,347		6	22
28500 Knighton Rd Beetle Mitigation		55		55	1	-		198,245			
28600 Planning		1,631,945		1,631,945	380	366		2,085,046		7	22
28700 Coroner	6,247	1,358,026		1,358,026	493	181		1,482,572			
28800 Dispatch		1,484,629		1,484,629	10	-		1,486,024			
29000 Recorder	8,741	1,271,791		1,271,791	779	217		1,361,031		12	795
29200 Public Guardian		836,589		836,589	108	-		1,037,591			
29400 Wildlife		289		289	18	-		5,289			
29700 Animal Control	1,638	447,100		447,100	118	85		566,841			
29900 Public Administration		244,203		244,203	353	51		276,908			
30100 Roads		25,482,201		25,482,201	4,948	2,303		30,561,504		17	349
40200 Environmental Health		2,490,923		2,490,923	696	487		3,076,298		8	22
40400 Mental Health Services Act	800	12,152,406		12,152,406	1,954	1,188		15,471,692		6	
41000 Mental Health		31,331,618		31,331,618	3,365	2,281	4,655	39,601,535		3	479
41100 Public Health	21,414	19,815,126		19,815,126	5,416	3,582	155	23,309,306		8	511
41200 Health Care	894	298,803		298,803	71	-		733,743		6	
41700 Child Services		1,919,497		1,919,497	471	329		2,897,811			
42200 Alcohol & Drug		4,728,874		4,728,874	766	414	383	5,209,475			
42500 Perinatal		915,756		915,756	360	172		1,048,185		1	
50100 Social Services Administration		108,356,963	14,280	108,356,963	7,014	11,944	10,184	117,443,340		16	600
50200 Health and Human Services Agency		12,968,287		12,968,287	1,191	2,930	2,761	13,940,567			179
53000 Opportunity Center	8,107	6,961,085		6,961,085	1,233	4,885		7,476,930		7	
54200 County Indigents		1,307,111		1,307,111	-	-		1,576,807			
54300 Housing	9,847	789,740		789,740	286	199		823,009			
57000 Veterans' Services		436,067		436,067	178	139	301	511,281			176
59000 Community Action Agency		1,038,826		1,038,826	1,804	163	72	8,886,756			830
59200 HSG Home IPP Admin		1,335,071		1,335,071	39	-		1,419,567			
59300 PHA Housing Assist Adm		4,698,391		4,698,391	34	-		-			

COUNTY OF SHASTA

Fiscal Year 18/19 Actual	2.03	3.03	3.04	4.03	5.03	5.04	5.05	5.06	5.07	5.08	5.09
59600 Housing Rehabilitation		1,258,202		1,258,202		-		1,264,428			
61100 Library		1,389,729		1,389,729	26	-		1,447,686			
62000 Agriculture Extension Service	717	199,910		199,910	111	77		222,165			
62100 Farm Advisor		56		56	0	-		56			
70100 Recreation & Parks		47,630		47,630	17	-		47,047			
71000 Veterans' Hall		127,662		127,662	54	-		201,693			
00200 Fall River Mills Airport		370,282		370,282	133	-		418,822			
94000 Fleet Management		3,407,887		3,407,887	2,382	150		3,395,810		81	714
95000 Risk Management	3,733	7,570,239		7,570,239	767	195		10,673,632			
92500 Information Systems	30,140	6,983,692		6,983,692	1,203	1,165		8,141,872		22	
95500 Facilities Management		4,760,636		4,760,636	4,812	930	2,583	5,518,011		8	
00207 Solid Waste		3,368,677		3,368,677	399	94		8,055,372		4	
00210 Shasta County Transit		630,919		630,919	66	-		677,540			
00300 Amber Lane PRD		1,131		1,131	5	-		9,604			
00302 Amber Ridge PRD		1,061		1,061	5	-		47,345			
00303 Marianas PRD		1,213		1,213	6	-		8,377			
00304 Coloma PRD		620		620	5	-		2,409			
00305 Vedder Road PRD		-		-	1	-					
00306 River Hill Estates PRD		1,331		1,331	5	-		15,361			
00307 Craig Lane PRD		799		799	6	-		10,881			
00308 E. Stillwater Way PRD		1,684		1,684	6	-		15,578			
00309 Fullerton Way PRD		1,032		1,032	5	-		6,106			
00311 Skyway PRD		1,161		1,161	4	-		3,047			
00312 Mule Mt. PRD		735		735	5	-		6,462			
00313 Fore Way PRD		978		978	4	-		1,477			
00314 Blacks PRD		1,655		1,655	5	-		3,763			
00315 Logan PRD		1,881		1,881	5	-		25,328			
00316 Valparaiso PRD		3,180		3,180	5	-		24,644			
00317 Lakehead Lighting		808		808	27	-		1,250			
00318 Lark Court PRD		897		897	5	-		15,271			
00319 Manor Crest PRD		1,479		1,479	6	-		27,642			
00320 Santa Barbara Estates PRD		1,591		1,591	5	-		13,967			
00321 Victoria Highlands Estates PRD		396		396	4	-		8,670			
00322 Country Fields Estates PRD		1,256		1,256	6	-		5,487			
00324 China Gulch PRD		1,464		1,464	6	-		28,637			
00325 Manton Heights PRD		2,104		2,104	5	-		31,971			
00326 Manzanillo Orchard PRD		438		438	5	-		10,257			
00327 Lavern Lane PRD		483		483	5	-		37,192			
00328 Canto Del Lupine PRD Admin		1,044		1,044	4	-		70,644			
00329 Crowley Crk Ranchettes PRD Adm		663		663	6	-		30,559			
00330 Jordan Manor PRD Admin		701		701	4	-		8,957			
00331 Ritts Mill Road Admin		146		146	4	-		4,595			
00332 Rother Lighting		3,780		3,780	31	-		31,048			
00333 Robledo Road PRD Admin		21,575		21,575	9	-		30,741			
00334 Santa Barbara #2 PRD Admin		2,029		2,029	7	-		11,892			
00335 N Chaparral Dr PRD Admin		1,176		1,176	6	-		51,985			
00337 Woggon Lane PRD Admin		1,084		1,084	6	-		53,596			
00338 Aiden Park PRD Admin		1,563		1,563	4	-		20,819			
00339 L&R Estates PRD Admin		1,041		1,041	7	-		22,797			
00340 Squaw Carpet Fire Accs PRD Admin		738		738	4	-		5,055			
00341 Rolland Cntry Estates PRD Admin		1,722		1,722	5	-		17,213			
00342 Shelly Lane PRD Admin		844		844	5	-		30,429			
00343 Millville Way PRD Admin		923		923	4	-		35,786			
00344 Diamond Ridge PRD Admin		1,989		1,989	7	-		6,493			
00345 Mountain Gate Meadows PRD Admin		898		898	5	-		42,598			
00347 Sierra Lighting		1,871		1,871	30	-		6,896			
00351 Timber Ridge PRD Admin		1,074		1,074	5	-		34,551			
00360 Equestrian Estates PRD Admin		1,065		1,065	5	-		15,434			
00361 Tract 1323 PRD		630		630	16	-		5,616			
00364 Sonora PRD		2,220		2,220	6	-		32,126			
00366 Ponder PRD		805		805	5	-		1,481			

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Fiscal Year 18/19 Actual	2.03	3.03	3.04	4.03	5.03	5.04	5.05	5.06	5.07	5.08	5.09
00367 Shasta Meadows PRD		925		925	5	-		15,329			
00368 Old Stagecoach PRD		1,268		1,268	5	-		18,148			
00369 Inter Mountain PRD		7,339		7,339	6	-		23,687			
00370 Alpine PRD		899		899	5	-		10,020			
00371 Water Agency		153,091		153,091	121	-		332,255			
00372 Dusty PRD		1,734		1,734	7	-		6,719			
00373 AQMD	1,059	2,444,698		2,444,698	413	157		3,126,984		16	22
00374 Castella Water		101,617		101,617	160	-		109,229			
00375 Sugarloaf Water		310,837		310,837	151	-		443,682		18	
00376 Buckshot Ln Em Fire PRD Admin		593		593	3	-		2,036			
00377 Jones Valley Water		835,513		835,513	368	-		941,868			
00378 Palo Cedro Sewer		430,358		430,358	252	-		633,238			
00380 Amesbury Village PRD Admin		1,808		1,808	5	-		13,491			
00381 Palo Cedro Oaks PRD Admin		1,610		1,610	6	-		69,439			
00382 Shasta Lake Ranchos R/M		2,418		2,418	6	-		23,325			
00383 Holiday Acres R/M		1,828		1,828	6	-		10,815			
00384 Alpine Meadows Sewer		52,440		52,440	127	-		61,436			
00385 Belmont Storm Drain		70		70	9	-		47,215			
00386 Street Lighting Admin.		90,610		90,610	36	-		217,343			
00387 Cottonwood Sewer		1,423,552		1,423,552	630	-		1,944,369		19	
00391 Fire Protection Admin.	46,597	5,273,910		5,273,910	2,398	808		6,395,036		18	11
00393 Burney Storm Drain		433		433	21	-		55,471			
00394 Keswick Admin.		234,562		234,562	228	-		326,178			
00395 French Gulch Water		127,771		127,771	165	-		184,709			
00396 Cragview Water		83,283		83,283	171	-		107,265			
00397 Los Palos Dr Em Fire PRD Admin		755		755	4	-		14,343			
00398 Foxwood Estates PRD Admin		17,331		17,331	5	-		113,309			
00399 Rocky Ledge estates PRD Admin		1,049		1,049	5	-		140,812			
00401 Anderson Cemetery		-		-	420	-		194,600			
00402 Burney Cemetery		-		-	587	-		134,409			
00403 Cottonwood Cemetery		-		-	502	-		121,433			
00404 Fall River Mills Cemetery		-		-	1	-		16,443			
00405 Halcumb Cemetery		-		-	376	-		143,762			
00406 Manton Cemetery		-		-	22	-					
00407 Millville Cemetery		-		-	327	-		163,760			
00408 Pine Grove Cemetery		-		-	500	-		116,146			
00422 Centerville CSD		-		-	39	-					
00423 Clear Creek CSD		-		-	29	-					
00424 Fall River Mills CSD		-		-	27	-					
00428 Shasta CSD		-		-	28	-					
00429 Mountain Gate CSD		-		-	32	-					
00441 Anderson FPD		-		-	968	-		1,430,972			
00442 Buckeye FPD		-		-	50	-		64,469			
00443 Burney FPD		-		-	40	-		835,179			
00444 Castella FPD		-		-	1,056	-		459,245			
00445 Shasta Lake FPD		-		-	1,334	-		1,834,627			
00446 Cottonwood FPD		-		-	792	-		1,348,625			
00447 Fall River Mills FPD		-		-	506	-		97,512			
00449 Happy Valley FPD		-		-	1,280	-		630,091			
00450 McArthur FPD		-		-	269	-		53,243			
00452 Millville FPD		-		-	417	-		128,543			
00461 Pine Grove MAD		-		-	420	-		105,013			
00462 Shasta MAD		-		-	24	-					
00463 Burney MAD		-		-	284	-		172,450			
00481 Fall River Mills RCD		-		-	35	-					
00482 W. Shasta RCD		-		-	2	-					
00490 ACID		-		-	30	-					
00491 Bella Vista Water		-		-	38	-					
00492 Burney Water		-		-	10	-					
00497 Mayers Memorial Hospital		-		-	61	-					
00600 Cottonwood Crk Meadows PRD		702		702	6	-		35,865			

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Fiscal Year 18/19 Actual	2.03	3.03	3.04	4.03	5.03	5.04	5.05	5.06	5.07	5.08	5.09
00601 CSA #3 Castella Loan Admin		10,763		10,763	7	-		13,415			
00602 Aegean Way PRD		1,080		1,080	5	-		17,870			
00603 Village Green PRD		1,330		1,330	5	-		26,058			
00604 Butterfield PRD		671		671	5	-		20,740			
00605 Honeybee Acres PRD		1,081		1,081	5	-		20,568			
00606 Silver Saddle PRD		1,469		1,469	5	-		34,808			
00607 Wisteria Estates PRD		3,086		3,086	5	-		97,734			
00608 Santa Barbara PRD		982		982	5	-		48,819			
00609 Stillwater Ranch PRD		1,474		1,474	5	-		30,883			
00610 Sterling Ranch PRD		1,096		1,096	5	-		32,169			
00611 Mt. Lassen Woods PRD		3,644		3,644	5	-		174,260			
00612 Waterleaf Estates PRD		1,509		1,509	5	-		32,585			
00613 Jennifer Dr EFER PRD		740		740	4	-		13,583			
00614 White Oak Manor PRD		872		872	5	-		28,374			
00615 Terri Lee Terrace EFER PRD		872		872	4	-		8,069			
00616 Westview Rd EFER PRD		841		841	4	-		7,038			
00617 Sleeping Bull Estates PRD		830		830	5	-		72,711			
00618 Garth Dr EFER PRD		905		905	5	-		8,079			
00619 Clover Road PRD		774		774	5	-		21,623			
00620 Nunes Ranch PRD		753		753	4	-		30,212			
00621 No. 2 Squaw Carpet PRD		726		726	4	-		2,438			
00622 No. 2 Crowley Crk Rnchts PRD		650		650	6	-		3,041			
00623 No. 2 Los Palos Dr EFER PRD		674		674	4	-		7,144			
00624 Scenic Oak PRD		1,113		1,113	5	-		10,487			
00625 No. 2 Butterfield Ln EFER PRD		-		-	4	-		-			
00626 No. 1 Skylark Lane EFER PRD		981		981	5	-		13,197			
00627 Lake Drive PRD Admin		975		975	-	-		5,021			
00629 CSA #6 JV S/A Elk Trail WSAD		120,563		120,563	16	-		123,526			
00630 CSA #23 CV S/A Cragview WSAD		15,696		15,696	9	-		18,934			
00631 Laurel Glen Estates PRD Admin		400		400	4	-		25,984			
00632 Irish Creek Road PRD Admin		775		775	4	-		8,110			
00633 Sol Semente EFER PRD Admin		1,217		1,217	5	-		9,990			
00634 Stillwater Ranches #2 PRD		678		678	4	-		27,641			
00635 Tudor Oaks Acres PRD		772		772	4	-		8,613			
00637 Beagle Street PRD		624		624	4	-		5,084			
00638 Oak Tree Lane PRD Admin		678		678	4	-		8,221			
00835 Detention Fac Inmate Funds Adm		150,136		150,136	2	-		-			
00843 Prop 10 Children & Fam. 1st		-		-	5	-		-			
00851 IHSS Public Authority		396,371		396,371	160	99	41	455,710			
00862 Law Library		-		-	171	-		-			
00892 RTPA		-		-	102	-		-			
00928 SHASCOM		-		-	1,135	-		80,096			
00952 Courts		-		-	1,016	-		-			
03010 Schools		-		-	2,014	-		-			
Total	282,958	394,130,924	14,280	394,130,924	97,250	53,363	43,439	478,224,316	10,242,522	372	9,123
Direct Bill											
Less CSD's				(10,242,522)	(13,518)	(1,938)	(18,373)	(19,138,225)	(10,242,522)	(19)	(260)
Total Operating				383,888,402	83,732	51,425	25,066	459,086,091	-	353	8,863

COUNTY OF SHASTA

Fiscal Year 18/19 Actual	6.03	6.05	7.03	8.03	8.04	9.03	9.04
10200 CAO		163	11	238		7	
11000 Auditor - Controller	352	6,514	7	49		25	1,021
11100 TTC		642	18	47		14	169
11300 Purchasing		25	3	45		2	
12000 County Counsel		166	4			11	
13000 Personnel	25	185	10	94		13	481
10100 Board of Supervisors		111		95		5	
10300 Clerk of the Board		97	2	143		4	
11200 Assessor	400	201	15	6		42	169
14000 Elections		1,261	20	65		10	1,074
15900 Inter Mountain Fair		-					
16600 Land, Buildings & Improvements		22	11				
16902 Capital Proj Juvenile Hall		-					
16903 Capital Proj Adult Rehab Center		-					
17200 Surveyor		-					
17500 CSA Administration		141	12			6	80
20110 Trial Courts		76					
20300 Conflict Public Defender		762					
20700 Public Defender		285	18	26		28	592
20800 Grand Jury		263	2	79			
22100 County Clerk	50	161	10	7		2	
22700 District Attorney	147	1,573	58	202		59	2,486
22800 DCSS		750	6	20		84	2,522
23500 Sheriff	531	2,748	114	1,627		109	2,566
23600 Boating Safety		236	20			3	22
23700 Sheriff Civil Unit		68	2			5	
24600 Detention Annex		50	1			6	
25600 Victim Witness		239	10			11	397
26000 Jail	1,323	1,916	101	553		90	5,357
26100 Burney Substation		135	2			15	
26200 Juvenile Rehab Facility		300	25	9		36	
26300 Probation		1,813	21	236		86	5,314
28000 Agriculture Commissioner		213	24	67		13	1,801
28200 Building		270	7	124		19	751
28500 Knighton Rd Beetle Mitigation		-					
28600 Planning		230	1	482		12	
28700 Coroner		355	7	25		7	
28800 Dispatch		3					
29000 Recorder		156	12	4		9	
29200 Public Guardian		34	1	66			
29400 Wildlife		-					
29700 Animal Control		72		7		4	306
29900 Public Administration		215				2	
30100 Roads	725	4,558	87	41		84	2,464
40200 Environmental Health	300	346	8	69		19	509
40400 Mental Health Services Act		1,160	62			44	1,515
41000 Mental Health	50	2,473	69	29		102	1,864
41100 Public Health		3,624	193	4		150	3,650
41200 Health Care		62	23				
41700 Child Services		390	6			19	494
42200 Alcohol & Drug		583	8			19	623
42500 Perinatal		265	5			8	514
50100 Social Services Administration	724	4,836	125	47	1	531	12,719
50200 Health and Human Services Agency		804	71	2,616		113	746
53000 Opportunity Center		551	26	7		57	1,894
54200 County Indigents		-					
54300 Housing		186	10	212		9	6
57000 Veterans' Services		80	4	2		5	169
59000 Community Action Agency		1,531	16			4	513
59200 HSG Home IPP Admin		17					
59300 PHA Housing Assist Adm			1				

COUNTY OF SHASTA

Fiscal Year 18/19 Actual	6.03	6.05	7.03	8.03	8.04	9.03	9.04
59600 Housing Rehabilitation		17				-	
61100 Library		12	1				
62000 Agriculture Extension Service		59				2	
62100 Farm Advisor		-					
70100 Recreation & Parks		13					
71000 Veterans' Hall		37	3				
00200 Fall River Mills Airport		75	2				
94000 Fleet Management		2,267	57			5	144
95000 Risk Management	525	615		26		9	
92500 Information Systems		728	152	31		49	3,574
95500 Facilities Management		4,708	72	456		35	2,519
00207 Solid Waste		307	24			4	
00210 Shasta County Transit		52	1				
00300 Amber Lane PRD							
00302 Amber Ridge PRD		-					
00303 Marianas PRD		1					
00304 Coloma PRD		1					
00305 Vedder Road PRD							
00306 River Hill Estates PRD		1					
00307 Craig Lane PRD		1					
00308 E. Stillwater Way PRD		-					
00309 Fullerton Way PRD		-					
00311 Skyway PRD		-					
00312 Mule Mt. PRD		-					
00313 Fore Way PRD		-					
00314 Blacks PRD		-					
00315 Logan PRD		-					
00316 Valparaiso PRD		-					
00317 Lakehead Lighting		12					
00318 Lark Court PRD		-					
00319 Manor Crest PRD		-					
00320 Santa Barbara Estates PRD		-					
00321 Victoria Highlands Estates PRD		-					
00322 Country Fields Estates PRD		1					
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		1					
00330 Jordan Manor PRD Admin		-					
00331 Ritts Mill Road Admin		-					
00332 Rother Lighting		12					
00333 Robledo Road PRD Admin		3					
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		1					
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		12					
00351 Timber Ridge PRD Admin		-					
00360 Equestrian Estates PRD Admin		-					
00361 Tract 1323 PRD		-					
00364 Sonora PRD		1					
00366 Ponder PRD		-					

COUNTY OF SHASTA

Fiscal Year 18/19 Actual	6.03	6.05	7.03	8.03	8.04	9.03	9.04
00367 Shasta Meadows PRD		-					
00368 Old Stagecoach PRD		-					
00369 Inter Mountain PRD		-					
00370 Alpine PRD		-					
00371 Water Agency		55	2	17			
00372 Dusty PRD		1					
00373 AQMD		247	7	37		7	15
00374 Castella Water		103					
00375 Sugarloaf Water		86					
00376 Buckshot Ln Em Fire PRD Admin							
00377 Jones Valley Water		171	7				
00378 Palo Cedro Sewer		145	3				
00380 Amesbury Village PRD Admin							
00381 Palo Cedro Oaks PRD Admin							
00382 Shasta Lake Ranchos R/M		1					
00383 Holiday Acres R/M		1					
00384 Alpine Meadows Sewer		60					
00385 Belmont Storm Drain		-					
00386 Street Lighting Admin.		8					
00387 Cottonwood Sewer		477	11				
00391 Fire Protection Admin.	25	2,101	142	9		3	
00393 Burney Storm Drain		17					
00394 Keswick Admin.		122					
00395 French Gulch Water		90	1				
00396 Cragview Water		92					
00397 Los Palos Dr Em Fire PRD Admin		-					
00398 Foxwood Estates PRD Admin		-					
00399 Rocky Ledge estates PRD Admin		-					
00401 Anderson Cemetery		386					
00402 Burney Cemetery		541					
00403 Cottonwood Cemetery		465					
00404 Fall River Mills Cemetery		-					
00405 Halcumb Cemetery		340					
00406 Manton Cemetery		3					
00407 Millville Cemetery		277					
00408 Pine Grove Cemetery		455					
00422 Centerville CSD		10					
00423 Clear Creek CSD		9					
00424 Fall River Mills CSD		9					
00428 Shasta CSD		9					
00429 Mountain Gate CSD		9					
00441 Anderson FPD		924					
00442 Buckeye FPD		27					
00443 Burney FPD		13					
00444 Castella FPD		1,022					
00445 Shasta Lake FPD		1,295					
00446 Cottonwood FPD		736					
00447 Fall River Mills FPD		475					
00449 Happy Valley FPD		1,245					
00450 McArthur FPD		245					
00452 Millville FPD		389					
00461 Pine Grove MAD		391					
00462 Shasta MAD		-					
00463 Burney MAD		254					
00481 Fall River Mills RCD		11					
00482 W. Shasta RCD		1					
00490 ACID		10					
00491 Bella Vista Water		12					
00492 Burney Water		3					
00497 Mayers Memorial Hospital		15					
00600 Cottonwood Crk Meadows PRD		1					

COUNTY OF SHASTA

Fiscal Year 18/19 Actual	6.03	6.05	7.03	8.03	8.04	9.03	9.04
00601 CSA #3 Castella Loan Admin	221						
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		1					
00623 No. 2 Los Palos Dr EFER PRD							
00624 Scenic Oak PRD							
00625 No. 2 Butterfield Ln EFER PRD							
00626 No. 1 Skylark Lane EFER PRD							
00627 Lake Drive PRD Admin							
00629 CSA #6 JV S/A Elk Trail WSAD		7					
00630 CSA #23 CV S/A Cragview WSAD		4					
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							
00637 Beagle Street PRD							
00638 Oak Tree Lane PRD Admin							
00835 Detention Fac Inmate Funds Adm		-	4				
00843 Prop 10 Children & Fam. 1st		-					
00851 IHSS Public Authority		91	1	33		4	
00862 Law Library		149					
00892 RTPA		87					
00928 SHASCOM		1,074		1			
00952 Courts	55,981	503					
03010 Schools	1,761	36					
Total	63,138	68,164	1,760	7,949	1	2,021	59,039
Direct Bill							
Less CSD's	(377)	(7,695)	(53)	(472)	-	(72)	(1,671)
Total Operating	62,762	60,469	1,707	7,478	1	1,949	57,368

COUNTY OF SHASTA

Fiscal Year 18/19 Actual	1.03	1.04	3.03	4.03	5.03	5.06	5.08	6.03	6.05	7.03	8.03	8.04	9.03	9.04	Total
11000 Auditor - Controller								(352)						(1,021)	(1,372)
11100 TTC								-						(169)	(169)
13000 Personnel								(25)						(481)	(506)
11200 Assessor								(400)						(169)	(569)
14000 Elections								-						(1,074)	(1,074)
16600 Land, Buildings & Improvements			(258)	(4,665)	(980)	(400)	(2,562)	-	(2)	(1,922)				-	(10,788)
16902 Capital Proj Juvenile Hall					(11)			-						-	(11)
16903 Capital Proj Adult Rehab Center			-	-	(11)	-		-						-	(11)
17500 CSA Administration								-						(80)	(80)
20700 Public Defender								-						(592)	(592)
22100 County Clerk								(50)						-	(50)
22700 District Attorney								(147)						(2,486)	(2,634)
22800 DCSS								-						(2,522)	(2,522)
23500 Sheriff								(531)						(2,566)	(3,097)
23600 Boating Safety								-						(22)	(22)
25600 Victim Witness								-						(397)	(397)
26000 Jail								(1,323)						(5,357)	(6,679)
26300 Probation								-						(5,314)	(5,314)
28000 Agriculture Commissioner								-						(1,801)	(1,801)
28200 Building								-						(751)	(751)
29200 Public Guardian								-			(17,365)			-	(17,365)
29700 Animal Control								-						(306)	(306)
30100 Roads								(725)						(2,464)	(3,189)
40200 Environmental Health								(300)						(509)	(809)
40400 Mental Health Services Act								-					(9,504)	(1,515)	(11,019)
41000 Mental Health								(50)					(22,032)	(1,864)	(23,946)
41100 Public Health								-					(32,401)	(3,650)	(36,051)
41700 Child Services								-					(4,104)	(494)	(4,598)
42200 Alcohol & Drug								-					(4,104)	(623)	(4,727)
42500 Perinatal								-					(1,728)	(514)	(2,242)
50100 Social Services Administration								(724)				(518,279)	(114,698)	(12,719)	(646,419)
50200 Health and Human Services Agency								-					(24,408)	(746)	(25,154)
53000 Opportunity Center								-					(12,312)	(1,894)	(14,206)
54300 Housing								-						(6)	(6)
57000 Veterans' Services								-						(169)	(169)
59000 Community Action Agency								-						(513)	(513)
94000 Fleet Management								-						(144)	(144)
95000 Risk Management								(525)						-	(525)
92500 Information Systems								-						(3,574)	(3,574)
95500 Facilities Management								-						(2,519)	(2,519)
00373 AQMD								-						(15)	(15)
00391 Fire Protection Admin.								(25)						-	(25)
00601 CSA #3 Castella Loan Admin								(221)						-	(221)
00835 Detention Fac Inmate Funds Adm			(25)	(457)	(43)	-		-		(699)				-	(1,224)
00843 Prop 10 Children & Fam. 1st					(106)			-						-	(106)
00952 Courts	(1,706)	(6,582)			(21,642)			(55,981)	(45)					-	(85,955)
03010 Schools								(1,761)						-	(1,761)
Total	(1,706)	(6,582)	(283)	(5,123)	(22,791)	(400)	(2,562)	(63,138)	(47)	(2,621)	(17,365)	(518,279)	(225,292)	(59,039)	(925,226)
Direct Bill	1,706	6,582	283	5,123	22,792	400	2,562	63,138	47	2,621	17,365	518,279	225,292	59,039	925,228